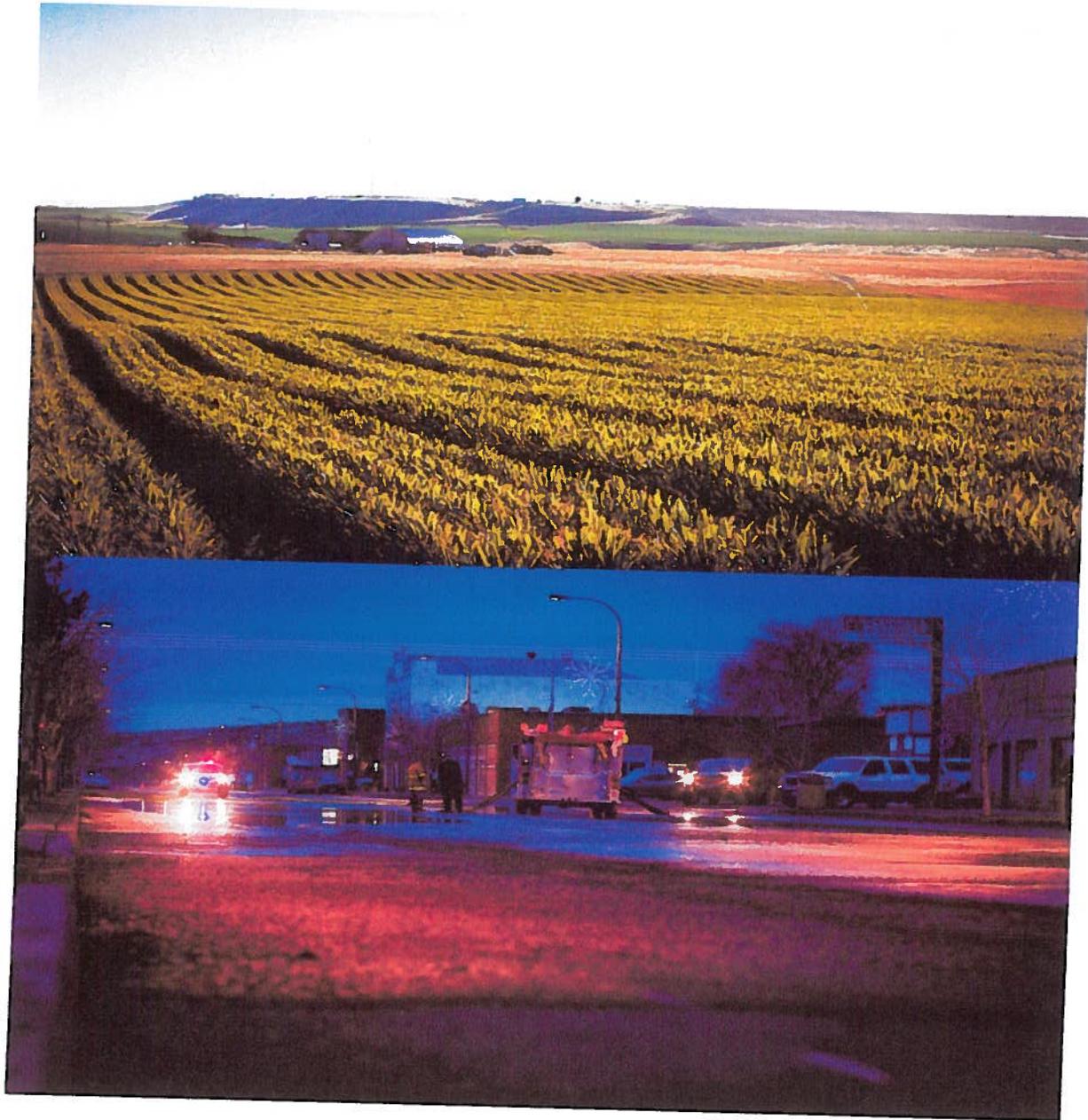


City of Connell 2013 Budget



Eastern Washington's Harvestland
City of Connell
104 East Adams St.
Connell, WA 99326

City of Connell-2013 Budget

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Connell is a thriving rural community with a population of 5,320 and is located in the Columbia Basin of Eastern Washington. The community was established in the mid to late 1800's as a railroad stop called Palouse Junction.

Much of the old town was destroyed by fire in 1880. The community later became known as Connell; named after a local Northern Pacific trainman residing in the community at that time.

The Town of Connell was incorporated in 1910 and was later established as a Non-Charter Code City in 1985 with a Mayor-Council form of government. The City celebrated its Centennial in 2010 and unveiled world-class bronze sculptures along Main Street to mark the occasion.

The primary industrial base is food processing and agricultural chemicals. The City also hosts Coyote Ridge Corrections Center, with medium and minimum security units. Coyote Ridge is Connell's largest employer with roughly 700 employees. The North Franklin School District maintains a High School, Junior High, Grade School and Administrative offices in Connell. Both the State and County have transportation facilities in the community.

The community is very proud of the number of Parks that it has and the care that is lavished upon them.

City athletic fields range from general purpose open space, to soccer and baseball fields.

There is a broad choice of housing styles and prices for residents with the potential for a golf course/housing development lurking in the wings.

The City has recently purchased additional water rights and has abundant water for future growth in residential, commercial and industrial activities.

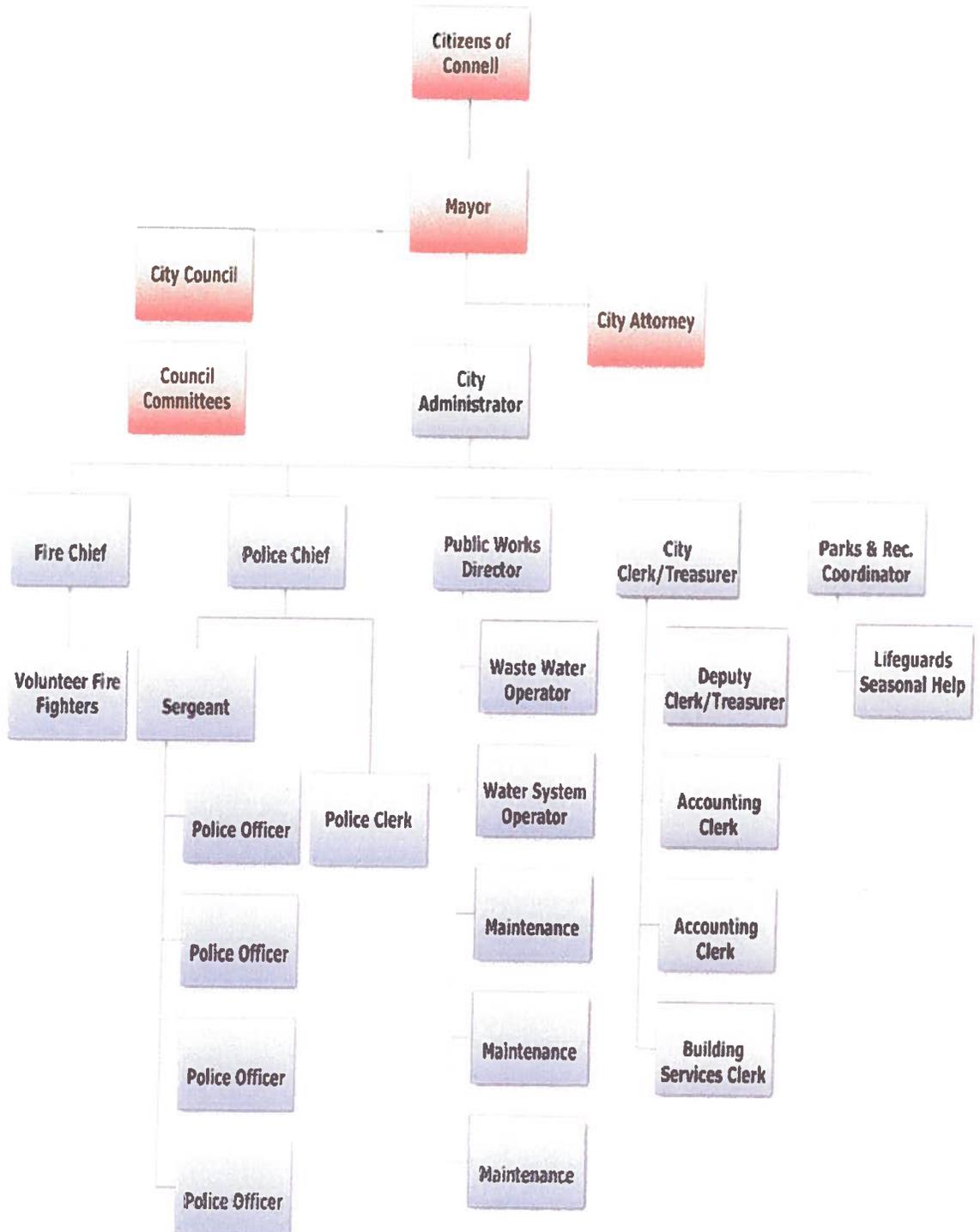
An expanded wastewater treatment facility has been completed with significant investments from the Department of Corrections and the City's Sewer Utility, and additional storage and new waterlines have been installed to replace aging pipes.

Even with these timely improvements, the City will continue to experience some of the lowest water and sewer charges in the state.

During the last ten years the City has rebuilt Columbia Avenue, the main thoroughfare; reconstructed it's industrial street which connects the downtown to Highway 260 on the west side of town, and serves the Junior and Senior High Schools and administration buildings for the school district.



City Organization



City of Connell

EASTERN
WASHINGTON'S
HARVESTLAND

Mayoral Message

To the Citizens of Connell,

I am pleased to provide you with the proposed 2013 Budget for the City of Connell.

The accounts of the City of Connell are organized on the basis of funds, before you are the projected revenues and expenditures for those funds. Except for those funds that are combined together for State reporting purposes, each fund is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its investments, cash, revenues and expenditures, as appropriate. For State reporting purposes Funds 001, 002 and 111 are combined and reported on Fund 001. Funds 401, 414, 415, and 416 are combined and reported on Fund 401.

A change that has been made for 2013 is the accounting for capital Street Fund projects. Instead of providing interfund transfers from the Street Fund to the Capital Fund street projects will be accounted for in the Street Fund itself. This will make it easier to see all activities for the Street Fund and will reduce instances of doubling revenues and expenditures through interfund transfers and unnecessary inflation of stated budget amounts.

2012 has been a great year. We have many projects that are nearing completion; West Adams Street and Sidewalk Reconstruction, Klindworth/Campbell Water Efficiency, E. Date Street Sidewalk, Sewer Line Replacement, Feasibility Study for the Industrial Site, and CIA Access Road Construction. I apologize if you may have been inconvenienced during construction as we had many streets that were closed off to traffic.

This year Bank of America closed its doors forcing the City to request RFP's for banking services. The City Council selected Community First as the City's bank. We were able to lower our banking fees and still continue to bank locally.

Due to the low interest yields on investment held in the LGIP, in April the City Council approved using some of the City's funds to purchase investment bonds and adopted an Investment Policy. The City invested approximately \$2,500,000 in federal government agency bonds. The City's remaining funds continue to be held in checking and the LGIP. The goal of the City is to have seventy five percent (75%) of the City's entire cash and cash equivalent assets invested.

We also bid farewell to our City Administrator Steve Taylor as he left to take a job with The City of Kelso. We wish him the best of luck. We are in the process of recruiting for a new City Administrator and hope to have someone on board soon.

2013 will be a year for respite from capital projects. We will reflect on all that we have accomplished and make decisions on what direction we need to take for 2014. It has been my pleasure to serve as your Mayor and I look forward to continuing to work with you. Together we can attain great success as a community.

Sincerely,

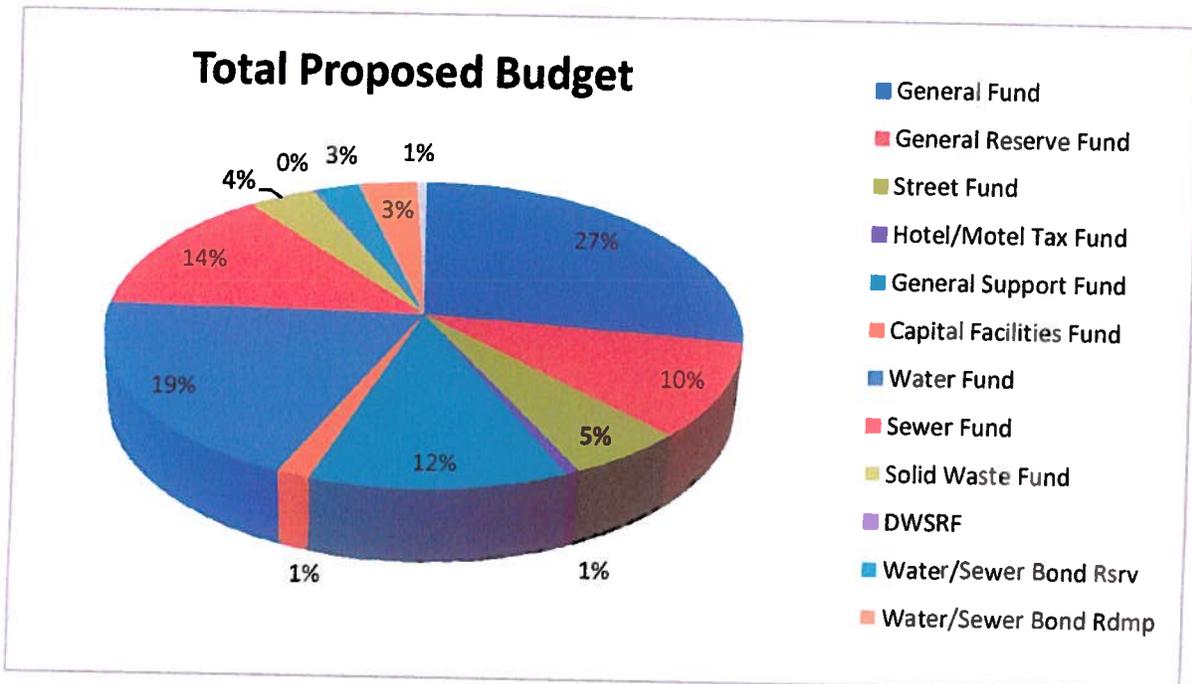
A handwritten signature in purple ink that reads "Garland Walton". The signature is written in a cursive style with a long, sweeping underline.

Mayor Garland (Gary) Walton

City of Connell

2013 Budget Appropriated

	Beg Bal	Revenues	Expenses	End Bal	Total Budget
001 General Fund	780,000	1,933,600	2,039,565	674,035	2,713,600
002 General Reserve Fund	841,000	146,430	202,200	785,230	987,430
101 Street Fund	200,000	331,850	405,000	126,850	531,850
104 Hotel/Motel Tax Fund	46,000	14,100	13,300	46,800	60,100
111 General Support Fund	1,076,000	70,730	-	1,146,730	1,146,730
300 Capital Facilities Fund	125,400	20,150	-	145,550	145,550
401 Water Fund	580,000	1,341,620	1,287,790	633,830	1,921,620
402 Sewer Fund	597,900	751,050	595,370	753,580	1,348,950
403 Solid Waste Fund	82,000	304,800	312,700	74,100	386,800
414 DWSRF	-	28,790	28,790	-	28,790
415 Water/Sewer Bond Rsrv	245,440	-	-	245,440	245,440
416 Water/Sewer Bond Rdmp	97,900	235,150	235,160	97,890	333,050
633 State Remittance Fund	7,970	48,430	50,950	5,450	56,400
	4,679,610	5,226,700	5,170,825	4,735,485	9,906,310



A GUIDE TO CITY OF CONNELL BUDGET

The 2013 Budget is an annual budget which includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides for significant policy direction by the City Council to the staff and the community. As a result, the City Council, Staff, and public are involved in establishing the budget for the City of Connell.

What is a Budget?

The annual budget of the City of Connell is a formal statement of the financial policy and plan for the City for the calendar year. The Budget document presents in detail the financial plan of the City, including its various sources of revenues and the allocation of these resources to the various programs.

What is Revenue?

The 300 series of accounts categorizing all resources received through taxes, licenses and permits, intergovernmental sources, charges for goods and services, fines and penalties, miscellaneous and other financing sources (Transfers-in and Debt Proceeds) that a political unit receives into the treasury for public use.

What is Expenditures?

The 500 series of accounts categorizing expenditures decreasing the net of current assets including debt service, capital outlays, and those current operating cost which require the use of current assets. Expenditures occur when the City buys goods and/or services and pays its employees. Operating expenditures are sorted by function, activity and character: General Government, Public Safety, Utilities and Environment, Transportation, Economic Environment, Mental and Physical Health, Cultural and Recreational. Expenditures should be classified according to the function and activity it supports, regardless of the department that incurs it.

Accounting Policy

The City of Connell operates on the Washington State Governmental accounting system called Cash Basis accounting. Under a cash basis accounting system transactions are recognized only when cash is received or disbursed in/out of a fund.

Cash Basis Accounting formula: $\text{Revenues} - \text{Expenditures} = \text{Cash} + \text{Investments}$.

What is a Fund?

The City is financially organized into separate fiscal and accounting entities. Each fund is a separate division for accounting and budgetary purposes. The fund accounting process allows the City to budget and account for revenues and expenditures.

The City of Connell 2013 Budget includes 13 separate funds. Each fund can be reviewed as a separate account to be used for specific purpose.

General Fund: 000-099 The General Fund finances most services that the City provides. This includes law enforcement, fire protection, courts, parks and recreation, community development and administrative activities. The General Fund is essentially a "catch-all" fund for accounting for City operations that are not required to be in a separate fund. The General Fund receives all property taxes, except those that are voter approved for the repayment of debt.

Special Revenue Funds: 100's Funds set aside for certain revenue sources for specific purposes.

Debt Service Funds: 200's Funds used to set aside resources to meet current and future debt service requirements on general long-term debt.

Capital Project Funds: 300's This fund is used to account for and report financial resources that are restricted, committed, or assigned to a expenditure for a capital project including the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). A plan for capital expenditures can be incurred each year over a fixed period of years to meet capital related expenditures.

Enterprise Funds: 400's Funds used to account for operations that are financed and operated similar to private business, where the intent of the governing body is cost recovery or where the governing body has decided that periodic determination of net income is appropriate for capital maintenance, public policy, management control and accountability of other purposes.

Trust/Agency Funds: 600's These funds are used to account for assets held by the City on behalf of outside parties, including other governments, or other funds within the City. For example, the State Remittance Fund.

Summary of the Budget Process

The City of Connell's budgetary process follows the provision of the Revised Code of Washington (RCW), Chapter 35.33.

During the summer months departments begin preparation of their budget requests for the coming year. Throughout this process meetings are held with appropriate staff ,the City Administrator and Clerk/Treasurer to review the budget requests. After compiling the data, the Preliminary Budget document is prepared. This document then is reviewed by the Finance Committee before being presented to the City Council.

The preliminary budget includes the annual operating expenditures and estimated revenues, as well as the current period appropriation of the City's six year Capital Improvement Plan. The City holds several public hearings on the Annual Budget and then the Budget is formally adopted by Council.

General Fund

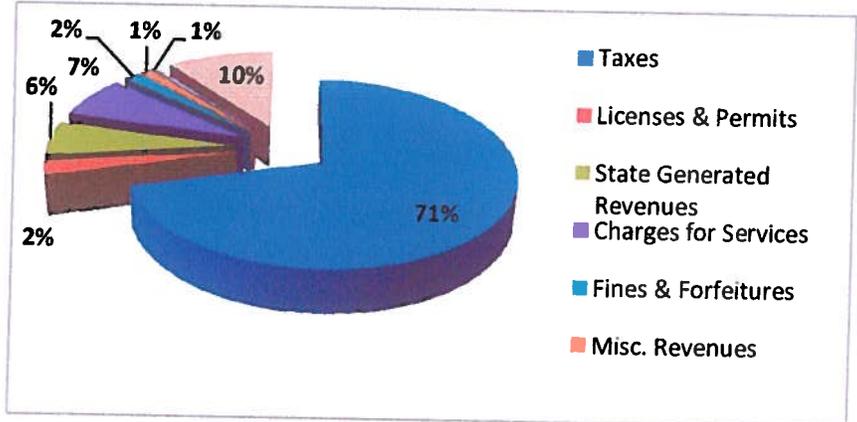
Debt

Water Rights Purchase- Outstanding Obligation \$704,970.00

Water Rights Scheduled each year \$59,062.50

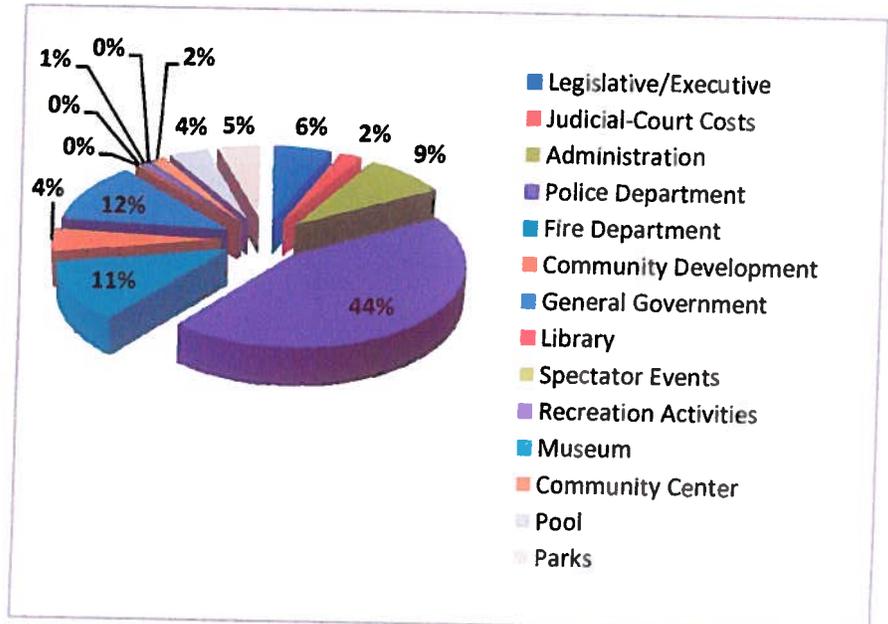
General Fund Revenues by Departments 2013

Taxes	1,363,300.00
Licenses & Permits	46,500.00
State Generated Revenues	115,100.00
Charges for Services	144,900.00
Fines & Forfeitures	31,000.00
Misc. Revenues	20,100.00
Non Revenues	10,500.00
Interfund Transfers	202,200.00
Total Revenues	1,933,600.00
Est. Beginning Fund Bal.	780,000
	2,713,600.00



General Fund Expenditures by Department 2013

Legislative/Executive	\$122,850.00
Judicial-Court Costs	\$45,500.00
Administration	\$175,380.00
Police Department	\$893,630.00
Fire Department	\$233,450.00
Community Development	\$90,100.00
General Government	\$243,980.00
Library	\$4,000.00
Spectator Events	\$2,850.00
Recreation Activities	\$16,650.00
Museum	\$2,250.00
Community Center	\$32,700.00
Pool	\$82,750.00
Parks	\$93,475.00
Total Expenditures	\$2,039,565.00
Ending Fund Balance	\$674,035.00
	\$2,713,600.00



General Fund Capital Projects

Police Department

Building/Structures

Storage Building for Patrol Cars	\$65,000.00
Radio Site Construction	\$15,000.00
Total	\$80,000.00

Machinery/Equipment

Patrol Cars	\$38,000.00
Portable Radio Replacement in Car Replacement	\$11,000.00
Incident/Disaster Preparation Trailer	\$8,000.00
Live Scan Fingerprint System	10,000
Total	\$83,000.00

Fire Department

Machinery/Equipment

SCBA Bottles & Mask	\$22,220.00
Maytag Washer/Extractor	\$8,415.00
Other/Miscellaneous	\$2,565.00
Total	\$33,200.00

Park Department

Building/Structures

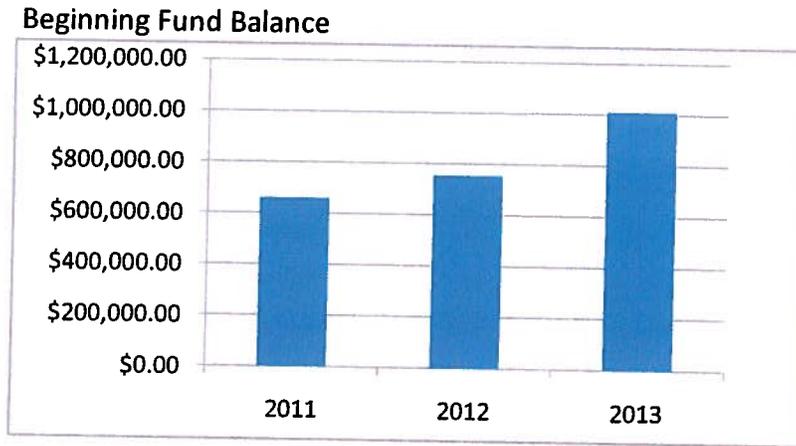
Bleachers/Picnic Structures	\$9,000.00
Skate Park	\$5,000.00
Soccer Fields	\$5,000.00
Pioneer Bathroom	\$20,000.00
Total	\$39,000.00

Machinery/Equipment

Other/Miscellaneous	\$5,000.00
Total	\$5,000.00

Fund 001-General

The General Fund supports Legislative/Executive, Judicial, Administration, Legal Service, Central Services, General Government, Law Enforcement, Fire Control, Protective Inspection, Environmental & Natural Resources, and Planning & Community Development.



Account	Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actuals
308 80 00 01	Beginning Balance	\$660,292.23	\$754,284.60	\$780,000.00	\$1,010,485.00
311 10 00 00	General Property Taxes	331,653.32	393,810.18	420,000.00	
311 30 00 00	Sale Of Tax Title Property	0	4,844.26	0	
313 10 00 00	Retail Sales And Use Tax	346,697.88	338,980.86	300,000.00	
313 60 00 00	Natural Gas Utility Tax 20%	41,584.09	42,781.48	44,000.00	
313 71 00 00	Local Criminal Justice Tax	55,745.29	65,951.71	50,000.00	
313 73 00 00	Public Safety-Crim. Justice Tax	0	32,678.89	0	
314 52 00 01	Water User Fee	104,379.88	110,785.48	105,000.00	
314 54 00 01	Sewer User Fee	43,803.97	42,390.32	45,000.00	
314 55 00 01	Solid Waste User Fee	18,772.77	18,859.15	19,000.00	
316 46 00 00	Cable Tv Utility Tax 20%	546.74	190.06	300	
316 47 00 00	Telephone Utility Tax	54,139.90	51,531.87	50,000.00	
316 51 00 00	PUD Occupational Tax	351,063.26	333,860.32	330,000.00	
317 20 00 00	Leasehold Excise Tax	12.35	330.39	0	
321 90 00 00	Business Licenses	7,487.50	6,862.50	7,000.00	
322 10 00 00	Building Permits	76,925.06	41,703.29	38,500.00	
322 10 00 01	Infrastructure Permits	0	109	0	
322 30 00 00	Animal Licenses/tags	542.5	762.5	600	
322 40 00 00	Right Of Way Permits	0	0	0	
322 90 00 00	Weapons Permits	430	469	400	
331 11 30 00	Fed. Money For Economic Study	0	34,060.00	0	
331 16 60 00	Depart Of Justice - Reimb.	0	373.18	0	
333 97 06 00	Emergency Management	0	11,499.62	0	

	2011 Actual	2012 Actual	2013 Proposed	
334 00 30 00 Secretary Of State	6,108.37		0	0
334 03 10 01 Department Of Ecology	26,941.43		0	0
334 03 50 00 Traffic Safety Comm Reimb.	934.3		0	0
335 00 91 00 PUD Privilege	56,492.54	53,666.67	55,000.00	
336 00 98 00 City Assistance	52,630.10	66,001.63	45,000.00	
336 06 26 00 Criminal Justice Special Prgms	3,530.93	4,363.60	4,600.00	
336 06 51 00 DUI-Cities/Criminal Just Asst	888.94	962.68	1,000.00	
336 06 94 00 Liquor Excise Tax	20,671.41	18,968.41	4,300.00	
336 06 95 00 Liquor Board Profits	29,351.29	51,371.54	5,200.00	
341 43 00 00 Franklin Co PUD Services	24,000.00	24,000.00	24,000.00	
341 92 00 00 Property Management (doc)	226.29	0	0	
342 10 00 00 Reserve Officer Security	2,205.00	1,530.00	2,000.00	
342 20 00 00 Fire Protection Services	79,166.70	78,625.06	86,000.00	
343 93 00 00 Animal Control & Shelter	124	0	0	
345 81 00 00 Zoning-Subdivision-Plat Review	450	350	1,100.00	
345 83 00 00 Site Plans Appeals, Plan Reviews	33,855.00	14,641.80	7,900.00	
345 83 00 01 Conditional Use - Variance	250	0	500	
345 85 00 00 Community Improvement Fee	5,405.70	3,821.97	3,000.00	
345 86 00 00 SEPA	225	0	400	
347 30 00 00 Pool Passes & Daily Receipts	9,248.16	14,034.25	13,000.00	
347 60 00 00 Rentals, Lessons, Lf Grd Trng	7,345.00	5,426.00	5,500.00	
347 60 00 01 P&R Program Fees	1,315.00	935	1,500.00	
353 10 00 00 Court Receipts: City	32,191.69	36,719.96	31,000.00	
359 90 00 10 Impound Fines And Penalties	0	57	0	
337 09 00 00 Port Of Pasco For Econ. Study	0	17,000.00	0	
361 11 00 01 Interest Earned On Investments	1,126.21	1,164.03	500	
361 40 00 00 Sales Interest	344.82	201.67	300	
362 40 00 01 Community Center Rental	17,530.00	8,500.00	10,000.00	
362 50 00 00 Pharmacy Bldg Lease	6,825.00	6,303.00	6,300.00	
367 11 01 00 Contributions/Donations	9,598.31	1,636.90	1,000.00	
369 81 00 00 Revenue Overage/Shortage	-40.63	-316	0	
369 90 00 00 Other Miscellaneous Revenue	3,982.53	45,468.14	2,000.00	
386 00 00 01 Firemen Membership Dues	844.8	1,020.00	500	
389 00 00 01 Other Non-Revenue Receipts	16,960.00	10,155.00	10,000.00	
389 00 00 02 Non-Revenue - Corrections	0	20,000.00	0	
395 20 00 00 Compen. For Loss/Impairment	1,609.50	5,770.22	0	
397 21 00 02 Trans. & Res. For PS Crim. Jus.	0	0	125,000.00	
397 22 64 00 From Fire Reserve	0	8,158.55	33,200.00	
397 58 41 00 Transfer From Econ. Develop.	41,500.00	0	0	
397 76 60 00 Trans. From Park & Rec Reserve	34,072.00	35,089.22	44,000.00	
334 04 20 00 PWB - DOC Impacts	110,000.00	0	0	
Total Revenue without Beginning Balance	\$2,071,693.90	\$2,068,460.36	\$2,713,600.00	

	2011	2012	2013
	Actual	Actual	Proposed
589 00 00 99 Employee Deduction Clearing		-13,490.28	
511 30 44 00 Official Publications/notices	3,273.39	4,206.80	4,000.00
511 40 32 00 Legislative - Fuel Consumed	83.77	0	150
511 60 10 00 Council: Salaries	10,499.85	9,803.60	10,500.00
511 60 20 00 Council: Benefits	852.23	786.56	950
511 60 31 00 Council Supplies	0	93.23	200
511 60 43 00 Council: Travel	1,533.63	610.98	2,500.00
511 60 49 00 Council: Miscellaneous	82.53	193.42	300
511 80 41 00 Voter Registration	3,130.42	4,487.28	4,500.00
513 10 10 00 Mayoral - Salary	7,199.97	7,200.72	7,200.00
513 10 20 00 Mayoral - Benefits	561.18	557.19	600
513 10 31 00 Office Supplies	201.01	0	0
513 10 42 00 Mayoral - Communications	263.2	497.79	450
513 10 43 00 Mayoral - Travel	668.1	1,058.57	1,650.00
513 10 49 00 Mayoral - Misc/prof Develop	294.23	402.34	600
513 10 49 01 Miscellaneous	3.99	0	0
513 11 10 00 City Administrator - Salary	46,814.81	33,160.61	47,100.00
513 11 20 00 City Administrator - Benefits	16,248.56	12,510.13	18,400.00
513 30 31 00 Office Supplies	0	0	400
513 30 49 00 Miscellaneous	0	39.33	0
513 40 32 00 Fuel Consumed	947.37	376.49	1,200.00
513 40 42 00 Communications	685.09	1,132.43	1,000.00
513 40 43 00 Travel	1,675.98	1,099.86	3,550.00
513 40 49 00 Dues & Subscriptions	932	199	850
513 40 49 01 Professional Development	710	460	1,000.00
513 40 49 02 I.C.M.A. Registration	0	0	750
519 90 49 02 Special Council Projects	0	3,290.00	15,000.00
512 50 51 01 Franklin County Court Cost	19,010.42	23,034.46	24,000.00
512 80 41 00 Municipal Crt Public Defender	0	5,079.65	7,500.00
512 81 41 00 Municipal Crt Public Defender	6,282.75	0	0
515 20 41 01 Court Prosecuting Attorney	8,933.43	10,557.69	14,000.00
513 50 48 00 Executive - Repairs & Maint.	0	299.95	0
514 10 10 00 Financial - Salaries	49,662.97	53,503.01	56,150.00
514 10 10 01 Financial - Overtime	0	0	1,530.00
514 10 10 02 Buyout Earnings	0	0	3,000.00
514 10 20 00 Financial - Benefits	25,127.92	27,674.99	29,500.00
514 10 31 00 Office & Operating Supplies	2,234.20	3,405.92	3,500.00
514 10 42 00 Telephone	4,429.78	3,928.92	4,500.00
514 10 42 01 Metered Envelopes & Postage	1,927.86	2,686.66	4,000.00
514 10 47 00 Public Utility Services	11,123.15	10,056.87	11,000.00
514 10 49 00 Miscellaneous	1,364.95	480.85	1,000.00
514 10 49 01 Dues,Mbrshps & Subscriptions	725	550	1,000.00
514 23 41 00 Misc. Services	83.65	181.69	300
514 23 41 01 Auditor Services	560.71	0	5,000.00

	2011	2012	2013
	Actual	Actual	Proposed
514 30 10 00 Records Services - Salaries	8,148.46	8,077.27	8,450.00
514 30 10 01 Record Services - Overtime	43.77	0	300
514 30 20 00 Records Services - Benefits	3,718.86	4,804.28	5,100.00
514 30 20 01 Record Services OT Taxes/ Ben	5.79	0	300
514 30 31 00 Local Records Grant- Supplies	22	0	0
514 30 41 00 Local Records Grant -Profess.	6,086.37	0	0
514 30 49 01 Codification	2,808.67	5,479.71	4,000.00
514 40 43 00 Travel	1,302.02	826.73	1,500.00
514 40 49 00 Training	995.03	685	1,500.00
514 50 45 00 Equipment Lease/rental	9,682.11	6,240.63	7,500.00
514 50 48 00 Machinery & Equipment	0	299.95	500
514 76 46 00 Risk Mgmt - Premiums	7,826.31	7,564.39	8,000.00
514 77 49 00 Risk Mgmt - Claims Processing	250	750	1,000.00
516 10 31 00 Office & Operating Supplies	34.95	12.97	50
516 10 40 00 Administration	0	876.29	200
516 10 41 00 Administration	28	0	0
516 20 41 00 Personnel - CA Recruitment	0	7,456.22	0
516 71 41 00 Labor Relations Administration	6,260.78	850	15,000.00
517 66 49 00 Nat'l Home Bldg Assoc/I&i Pool	643.53	878.07	900
517 90 20 10 Employee Benefits Misc Issues	0	0	100
517 90 31 00 Employee Wellness Program	401.4	406.65	500
521 10 10 00 Police Dept: Salaries	307,151.76	324,931.10	332,600.00
521 10 10 01 Police Dept: Overtime	18,189.31	11,977.22	15,000.00
521 10 10 02 Buyout Earnings	0	0	3,500.00
521 10 10 03 Police Clerk Salaries	18,603.71	19,575.34	19,780.00
521 10 10 04 Police Clerk Overtime	0	24.33	0
521 10 20 00 Police Dept: Benefit	135,004.42	134,960.59	144,300.00
521 10 20 01 Police OT Taxes And Benefits	3,024.86	1,998.38	5,000.00
521 10 20 02 Police Resrv Pension/Disability	1,440.00	1,700.00	1,500.00
521 10 20 03 Police Clerk Benefits	10,986.88	12,783.90	13,550.00
521 10 20 04 Police Clerks Benefits OT	0	3.73	0
521 10 31 00 Office & Operating Supplies	6,471.04	7,528.30	5,000.00
521 10 31 01 Uniform & Clothing	4,902.79	5,603.88	6,000.00
521 10 35 00 Small Tools And Equipment	2,983.00	5,098.48	4,000.00
521 10 35 01 Office Equipment	772.15	3,408.86	2,000.00
521 10 41 00 Professional Services	8,315.90	9,743.66	5,000.00
521 10 41 01 Auditor Services	280.42	0	2,500.00
521 10 42 00 Telephone	9,438.29	9,910.69	10,000.00
521 10 43 00 Travel/Training Expense	4,136.32	4,871.42	5,000.00
521 10 44 01 Civil Svc - Advertising	330	0	350
521 10 45 00 Police Operating Leases	3,292.39	3,449.83	3,000.00
521 10 46 00 Insurance	3,371.38	5,526.33	5,800.00
521 10 49 00 Professional Services Misc	2,329.48	1,066.73	650
521 10 49 01 Civil Svc - Miscellaneous	66.29	0	100

	2011	2012	2013
	Actual	Actual	Proposed
521 10 51 00 Intergovernmental Services	60,787.38	72,172.70	75,000.00
521 20 48 00 Auto Repair/maintenance	4,039.60	2,090.13	0
521 21 31 00 Drug Investigation	79.72	796.15	2,500.00
521 21 51 00 Kids Haven	734.17	1,010.93	1,000.00
521 23 10 00 Reserve Wages	1,144.33	978.61	2,500.00
521 23 20 00 Reserve Benefits	236.37	176.59	500
521 23 35 00 Reserve Equipment	1,733.90	1,564.80	1,500.00
521 23 43 00 Reserve Travel	0	0	500
521 23 49 00 Reserve Training	0	444.36	500
521 30 31 00 Community Policing Supplies	842.16	179.73	1,000.00
521 30 40 00 Community Travel/Services	0	0	500
521 40 43 00 Travel (Training Only)	1,724.82	1,350.47	5,000.00
521 40 49 00 Crime Prevention/ Dare Program	533.57	1,465.29	1,000.00
521 50 32 00 Police - Fuel Consumed	20,830.95	19,468.32	20,000.00
521 50 35 00 Small Tools/Minor Equipment	0	230.08	0
521 50 40 00 Office Equipment Maintenance	650.37	466.33	500
521 50 48 00 Machinery & Equipment	3,884.18	9,359.68	10,500.00
594 21 62 00 Police Building/Structures	681.14	0	80,000.00
523 60 50 00 Care & Custody: Intgov.service	20,372.98	30,505.95	22,000.00
539 30 31 00 Animal Control Supplies	393.97	113.41	500
539 30 41 00 Animal Control Services	0	1,575.00	1,000.00
594 21 62 00 Police Building/Structures	0	2,074.13	0
594 21 64 01 Police Machinery/Equipment	37,087.60	31,642.57	83,000.00
594 21 66 00 Police Capitalized Leases	0	0	0
522 10 20 00 Fire Dept:Pension/Disability	1,350.00	1,243.20	1,260.00
522 10 31 00 Fire Dept: Office/Oper Supply	4,542.71	958.98	6,200.00
522 10 42 00 Fire Dept: Communications	2,174.32	2,260.86	1,600.00
522 10 43 00 Fire Dept - Travel	678.98	0	500
522 10 46 00 Fire Dept: Insurance	19,405.58	21,593.29	20,000.00
522 10 47 00 Fire Dept: Public Utility Srv	4,941.45	2,833.82	4,000.00
522 10 49 00 Fire Dept: Dues/Subscriptions	71.24	805.09	1,500.00
522 10 49 01 Professional Services Personnel	0	0	1,200.00
522 20 10 00 Fire Dept: Salaries	71,402.24	80,205.26	83,500.00
522 20 10 01 Fire Overtime	0	19,100.48	0
522 20 20 00 Fire Dept - Benefits	17,064.47	22,017.89	25,300.00
522 20 20 01 Fire Overtime Benefits	0	3,038.15	0
522 20 32 00 Fire Dept: Fuel Consumed	1,768.96	3,780.83	2,000.00
522 20 43 01 Fire Federal Reimbursement	0	3,344.60	0
522 20 49 00 Professional Services	0	0	2,490.00
522 30 41 00 Fire Dept: Fire Inspect	566.65	151.83	500
522 30 43 00 Fire Dept: Travel Expense	302.66	0	0
522 40 31 00 Fire Dept - Training Supplies	1,048.58	312.3	2,400.00
522 40 43 00 Fire Dept:Travel Expense	16.95	369.01	1,000.00
522 40 49 00 Fire Dept: Dues/Misc	465.78	1,402.20	0

	2011	2012	2013
	Actual	Actual	Proposed
522 50 31 00 Fire Dept: Supplies	2,310.74	1,792.17	4,500.00
522 50 35 00 Fire Dept: Small Tools/Equip	3,158.94	5,344.28	4,000.00
522 50 47 00 Wtr-fire Hydrant Use	29,000.00	29,040.00	29,000.00
522 50 48 00 Fire Dept: Repairs & Maint.	1,853.75	6,800.12	6,000.00
522 50 48 02 Fire Dept: Improv. Buildings	0	66.48	2,700.00
522 50 49 00 Fire Dept: Training	1,653.41	0	0
594 22 64 00 Fire Dept: Machinery & Equip	13,877.10	0	0
586 00 00 01 Firemen Membership Dues	814.8	0	0
586 00 49 01 Firemen Membership Dues	0	540	600
594 22 62 00 Fire Hall Improvements	50,539.31	976.57	0
594 22 64 01 Fire Dept: Machinery & Equip	14,504.12	7,181.98	33,200.00
594 22 64 02 Fire Dept - Interfund Payment	4,000.00	0	0
573 90 31 00 Spect. & Comm. Events -Supplies	3,000.00	3,088.38	2,500.00
573 90 49 00 Community Events - Misc.	309	325.05	350
574 10 31 00 Recreation Admin: Overhead	678.71	446.52	1,000.00
574 10 43 00 Participant Rec. - Admin Travel	146.2	0	250
574 10 49 00 Participant Recreation - Dues	51	97	100
574 20 10 00 Recration Admn: Salaries	5,683.76	5,662.50	9,750.00
574 20 20 00 Recreation Admn - Benefits	532.86	571.48	1,500.00
574 20 44 00 Advertising	170	149.88	200
574 20 49 00 Recreation Services	1,028.00	753	2,400.00
574 20 53 00 Participant Rec. - Excise Taxes	661.19	1,069.95	1,200.00
574 40 43 00 Participant Recreation	0	0	250
575 30 41 00 Museum:Professional Services	20.7	1,287.41	1,000.00
575 30 42 00 Museum: Communications	314.05	178.48	250
575 30 47 00 Museum: Utilities	778.68	782.08	1,000.00
575 50 31 00 Center: Janitorial Supplies	2,684.77	3,063.07	3,500.00
575 50 35 00 Center:Small Tool/Minor Equip	531.61	1,066.86	1,000.00
575 50 41 00 Center: Professional Services	4,977.40	10,596.75	5,000.00
575 50 42 00 Center: Communications	444.16	233.12	400
575 50 46 00 Center: Insurance	9,714.55	9,146.70	9,800.00
575 50 47 00 Center: Utilities	11,693.84	11,389.97	13,000.00
576 20 10 00 Swimming Pool: Salaries	37,960.74	35,613.81	40,000.00
576 20 20 00 Swimming Pool - Benefits	6,326.74	7,261.69	8,700.00
576 20 31 00 Swim Pool: OfficeOoper. Supp.	2,700.61	2,436.94	2,000.00
576 20 31 01 Swim Pool: Chemicals	9,666.67	8,821.20	8,000.00
576 20 31 02 Swimming Pool - Maint. Supplies	0	1,084.30	2,500.00
576 20 35 00 Swim Pool: Sm Tools & Equip.	1,087.49	1,193.52	1,200.00
576 20 35 01 Swim Pool: Activity Equip Rplc	0	0	1,000.00
576 20 41 00 Pool - Professional Services	420	939	400
576 20 42 00 Swim Pool: Communications	187.6	124.89	200
576 20 44 00 Swim Pool: Advertising	63.1	0	200
576 20 46 00 Swim Pool: Insurance	3,420.00	3,639.53	2,000.00
576 20 47 00 Swim Pool: Public Utility Serv	8,365.76	6,453.60	9,500.00

	2011	2012	2013
	Actual	Actual	Proposed
576 20 47 01 Swim Pool - Water Services	800	800	800
576 20 48 00 Swim Pool: Maint. & Repairs	5,787.08	2,204.74	6,000.00
576 20 49 00 Swim Pool: Misc Services	41.4	64.75	250
576 80 10 00 Park Dept: Salaries	14,588.33	24,930.80	25,900.00
576 80 10 01 Park Dept: Overtime	307.96	490.77	500
576 80 20 00 Park Dept - Benefits	7,116.37	10,122.62	11,400.00
576 80 20 01 Park Dept OT Taxes/Ben	70.49	92.83	0
576 80 31 00 Park Dept- Supplies	3,924.48	4,529.63	4,000.00
576 80 31 01 Park Dept: Skate Park M & R	905	0	0
576 80 45 00 Neighborhood Park Lease -Clark	75	75	75
576 80 47 00 Park Dept: Public Utility Svc	1,049.78	972.93	1,350.00
576 80 48 00 Park Dept: Maint.&Repairs Cont.	1,924.84	261.5	1,000.00
576 80 49 00 Park Dept: Maint.&Repairs Misc	5,202.69	5,497.05	5,250.00
594 76 61 00 Capital Expenditures - Land	7,772.00	0	0
594 76 62 00 Park & Rec Bldgs & Struct	10,882.79	2,857.25	9,000.00
594 79 63 00 Parks & Rec Other Improv	5,131.65	27,231.97	30,000.00
594 79 64 00 Park & Rec Machinery & Equip	10,300.00	5,000.00	5,000.00
519 70 41 00 Franklin Co Bldg Inspections	71,078.09	34,915.20	28,000.00
594 18 66 01 General Govern.. - Capit. Leases	1,176.00	0	0
524 10 31 00 Building/plan: Office/Oper Sup	1,413.87	292.44	2,000.00
524 10 44 00 Building: Advertising	0	0	500
524 20 10 00 Building/Plan: Salaries	30,808.55	23,235.38	26,700.00
524 20 10 01 BuildingPlanning - Overtime	0	90.16	1,000.00
524 20 20 00 Building/Plan: Benefits	13,512.11	9,542.35	13,400.00
524 20 20 01 Building/Plan OT Taxes/Ben	0	14.04	500
524 20 49 00 Protecti. Inspec. - Other Services	0	271.77	0
524 40 32 00 Fuel Consumed	43.22	48.64	200
524 50 48 00 Machinery & Equipment	0	299.94	500
524 60 49 00 Miscellaneous	947	897	1,000.00
524 60 49 01 Plat/subdivision Review	0	0	3,000.00
558 10 31 00 Planning Operating Supplies	492.75	50	1,300.00
558 30 31 00 Planning Operating Supplies	0	76.16	0
558 40 43 00 Travel Expense	37.64	256.12	1,000.00
558 40 49 00 Professional Development	299	809.24	500
558 60 41 00 Planning - Professional Services	23,637.50	16,388.03	10,000.00
558 60 44 00 Planning/Land Use - Advertising	429.25	119	500
558 70 41 00 Economic Study - Grant	18,700.00	15,300.00	0
558 70 41 01 Economic Study - City	18,700.00	15,300.00	0
594 19 60 00 Capital Outlays - BNSF	24,500.00	0	0
594 24 66 00 Capit. Rentals/Leases Buy Out	4,998.76	0	0
515 10 41 00 Attorney Prof. Services	26,315.26	21,292.99	20,000.00
518 10 41 00 Central Services - Prof.l Services	0	268	320
518 20 49 00 Property Management- Misc.	0	450	0
518 30 10 00 Custodial - Salaries	20,044.64	23,686.35	24,500.00

	2011	2012	2013
	Actual	Actual	Proposed
518 30 10 01 Custodial - Overtime	483.14	720.19	1,000.00
518 30 20 00 Custodial - Benefits	10,349.16	14,856.51	16,700.00
518 30 20 01 Custodial Taxes And Benefits	84.55	143.21	800
518 30 31 00 Custodial Supplies	2,078.44	2,174.04	3,200.00
518 30 41 00 Cen Ser: Professional Services	350.93	0	0
518 30 49 00 Inmate Services	964.68	933.55	1,000.00
518 30 49 01 Custodial/Maint./Security- Misc.	0	675.82	0
518 85 41 00 Network/Website Maintenance	3,209.32	1,015.43	3,000.00
518 86 31 00 Computer Software	0	4,791.82	4,000.00
518 86 41 00 Equipment Repair/replace	585.12	451.36	1,000.00
518 88 31 00 Computer - Supplies	5,116.48	665.81	1,500.00
518 88 47 00 Central Ser. - Utility Services	0	1,041.54	1,200.00
518 90 31 00 Central Services - Supplies	0	2,141.93	0
518 90 49 00 Central Services (SA) - Misc.	127.44	75.22	0
519 51 49 00 B/F Governmental	0	2,349.00	2,500.00
519 90 41 00 Lobbyist Services	10,302.78	0	0
519 90 41 01 BIAS Software Maint	4,728.45	5,258.36	5,300.00
519 90 49 00 Assoc Of Wa Cities	2,078.00	3,169.00	3,300.00
519 90 49 03 B/F Governmental	2,017.00	0	0
519 90 50 00 Property Assessments	1,784.28	1,699.46	2,000.00
531 30 31 00 Flood Control: Supplies	8,138.95	0	0
531 30 41 00 Flood Control: Profess.Services	4,104.12	0	1,000.00
531 60 31 00 Weed Control- Supplies	2,427.36	0	1,500.00
532 30 41 00 Engineer: Studies & Surveys	0	0	5,000.00
539 50 31 00 Bldg Maint Repair/Supplies	969.98	4,465.38	500
539 50 41 00 Professional Services	2,157.96	0	0
539 50 48 00 Repairs & Maint - Contractor	2,797.79	6,273.13	4,500.00
539 50 49 00 Inmate Work Crew Charges	0	0	1,000.00
548 90 35 00 Municipal Vehicles Equipment	335.67	0	0
558 10 49 00 Planning - Miscellaneous	153	0	0
562 10 50 00 Alcoholism: Intergov Service	994.4	1,311.12	1,000.00
589 00 00 01 Misc: Non-Expen / Refunds	16,205.00	9,185.00	15,000.00
591 34 41 00 Water Rights Escrow Fees	0	65.22	60
591 34 75 00 Water Rights Purchase	50,056.07	23,577.10	23,600.00
591 34 83 00 Water Rights Interest	0	35,485.40	35,500.00
594 26 64 01 Ambulance	38,087.15	0	0
597 18 00 10 To Community Devlp Rsrv	9,000.00	0	0
597 19 00 10 Transfer To Civic Facility Rsrv	35,000.00	15,000.00	0
597 21 00 01 Transfers To PS Criminal Justice	0	32,678.89	0
597 22 00 10 Transfer To Fire Protection Rsrv	10,000.00	20,000.00	0
597 42 00 00 Transfer To Street Fund	60,550.39	20,000.00	64,000.00
597 58 00 10 To Economic Devel Rsrv	20,000.00	20,000.00	0

	2011	2012	2013
	Actual	Actual	Proposed
572 50 31 00 Library:Supplies	617.93	502.03	500
572 50 41 00 Library: Maintenance/repairs	1,974.64	386.79	1,000.00
572 50 47 00 Library: Utilities	2,492.17	2,644.06	2,500.00
508 80 00 01 Ending Fund Balance			674,035.00
Total Expenditures	\$1,977,701.53	\$1,812,259.96	\$2,713,600.00

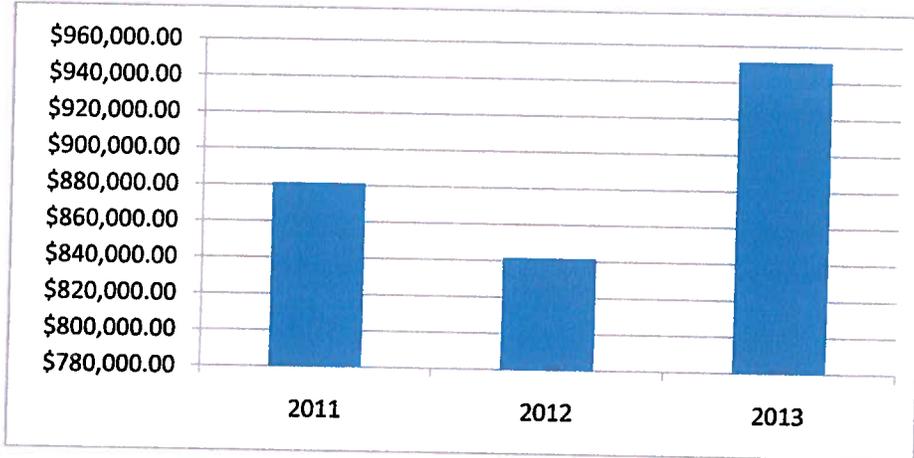
General Fund Debt Obligation

Water Rights Purchase	Payment each year	\$59,062.50
Total Debt for Water Rights		\$704,970.00

Fund 002-General Reserve Fund

General Reserve Fund was established in 2010, into which shall be paid monies as the City now holds or may hereafter receive or set aside and retain for general fund activities and other activities deemed appropriate by the City Council and consistent with the State of Washington. The Clerk/Treasurer shall maintain separate accounts within the fund.

Beginning Fund Balance



Account	Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
308 80 00 02	Estimated Beginning Balance	\$881,151.62	\$841,616.35	\$841,000.00	\$951,392.98
361 11 10 00	Interest On Investment	114.79	131.78	100	
397 19 00 10	Civic Facility	35,000.00	15,000.00	0	
361 11 11 00	Interest On Investment	55.15	48.63	50	
397 18 00 10	Community Development	9,000.00	0	0	
361 11 12 00	Interest On Investment	768.65	543.43	700	
395 10 00 01	Land Sales	14,112.76	0	0	
397 58 00 10	Economic Development	20,000.00	20,000.00	0	
336 06 21 00	CJ - Population	1,000.00	1,160.64	1,000.00	
361 11 13 00	Interest On Investment	10.56	13.75	10	
313 73 00 02	Public Safety-Crim. Justice Tax	0	23,738.05	100,000.00	
361 11 13 41	Interest On Investment	0	11.2	0	
397 21 00 01	Transfer From PS Crim. Justice	0	32,678.89	0	
361 11 14 00	Interest On Investment	84.18	186.24	20	
397 22 00 10	Fire Protection	10,000.00	20,000.00	0	
311 10 10 00	Ad Valorem Taxes	10,017.98	0	0	
313 60 10 00	Natural Gas 20%	41,584.08	39,168.70	44,000.00	
316 46 10 00	Cable TV 20%	546.74	190.06	500	
361 11 15 00	Interest On Investment	62.63	134.04	20	

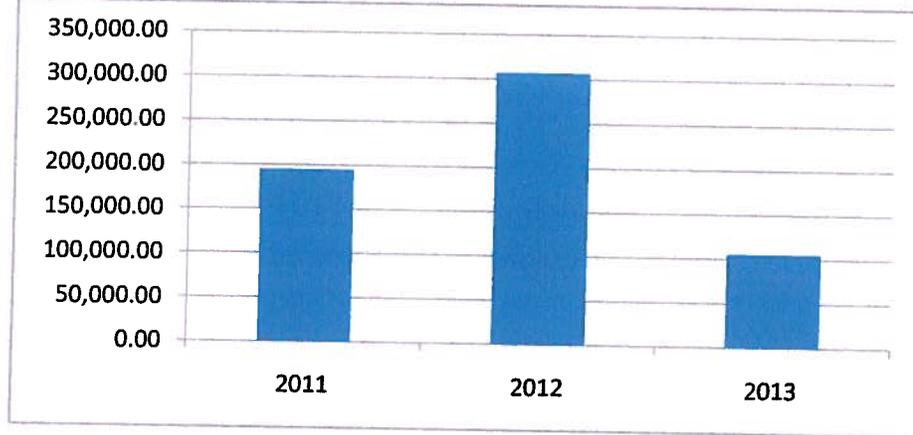
	2011	2012	2013
	Actual	Actual	Proposed
361 11 16 00 Interest On Investment	30.41	18.99	30
317 34 10 00 State Shared Revenues	71.07	0	0
361 11 17 00 Interest On Investment	54.77	0	0
Revenues without Beginning Fund Balance	\$144,524.77	\$155,036.40	\$148,443.00

	2011	2012	2013
Expenditures	Actual	Actual	Proposed
597 58 41 00 Transfer To General For Study	41,500.00	0	0
597 21 00 02 Trans. To Gen. For PS Crim. Just.	0	0	125,000.00
597 22 64 00 Transfers To Gen. For Fire Equip.	0	8,158.55	33,200.00
597 76 60 00 Transfer To General Park & Rec	34,072.00	35,089.22	44,000.00
597 19 00 12 Transfer To Capital Fund	106,477.04	0	0
580 80 00 02 Ending Fund Balance			785,230.00
Expenditures	\$182,049.04	\$43,247.77	\$987,430.00

Fund 101-Street

The Street Department's day to day activities include: patching, striping, sweeping, seal coating, signage and sidewalk maintenance. Preservation and beautification of our City is also performed by our street department with the help of the Coyote Ridge Correctional work crew. Reserves were expended in 2012 for major street projects.

Beginning Fund Balance



Account	Title	Revenues	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
		Beginning Balance				
308 80 01 01	(Includes Operating & Reserve)		195,096.81	306,740.15	200,000.00	105,318.00
336 00 87 00	Motor Vehicle Fuel Tax		88,373.71	105,190.37	95,000.00	
348 70 00 00	Interfund Sales		0	1,333.33	0	
397 42 01 01	Transfer From General Fund		60,550.39	20,000.00	64,000.00	
313 60 01 01	Natural Gas 60%		124,752.25	117,508.47	132,000.00	
316 46 01 01	Cable TV 60%		1,640.21	570.19	600	
337 07 00 00	County STP Allocations		48,579.00	0	40,000.00	
361 11 01 01	Interest Earned On Investment		260.28	247.29	250	
	Revenues without Beginning Fund Balance		\$324,155.84	\$244,849.65	\$331,850.00	
		Expenditures	2011 Actual	2012 Actual	2013 Proposed	
542 30 10 00	Street Repair - Wages		9,398.32	1,974.50	2,040.00	
542 30 10 01	Street Repair - Overtime		242.77	6.83	200	
542 30 10 02	Street Repair - Buyout		0	0	500	
542 30 20 00	Street Repair - Benefits		5,054.94	1,062.10	950	
542 30 20 01	Street Repair OT Benefits		61.88	2.44	100	
542 30 31 00	Street Repair & Maint Supplies		1,578.43	659.57	2,500.00	
542 30 41 00	Street Repair & Maintenance Service		0	0	0	
542 40 10 00	Storm Drain - Wages		3,607.27	1,917.60	2,040.00	
542 40 10 01	Storm Drain - Overtime		55.85	6.63	420	
542 40 20 00	Storm Drain - Benefits		1,645.23	835.67	950	

	2011	2012	2013
	Actual	Actual	Proposed
542 40 20 01 Storm Drain - Overtime Benefits	23.14	2.32	100
542 61 10 00 Sidewalks - Maint/Repair Wages	3,593.63	34.5	0
542 61 10 01 Sidewalks - Overtime	21.67	0.4	0
542 61 20 00 Sidewalks-Maint/repair Benefit	1,418.35	86.96	0
542 61 20 01 Sidewalks OT Taxes & Benefits	-11.62	0.27	0
542 61 31 00 Sidewalks - Office/Oper Supplies	24.96	0	4,000.00
542 63 31 00 Street Lights-Office/Oper Supplies	0	0	1,000.00
542 63 41 00 Street Lights - Professional Services	913.14	0	1,000.00
542 63 47 00 Street Lights - Electricity	12,467.83	11,000.80	14,000.00
542 64 10 00 Traffic Control - Wages	3,722.63	39.65	0
542 64 10 01 Traffic Control - Overtime	175.8	0	0
542 64 20 00 Traffic Control - Benefits	2,455.02	182.96	0
542 64 20 01 Traffic Control - OT Benefits	42.86	0	0
542 64 31 00 Traffic Control - Supplies	510.79	85.08	500
542 64 41 00 Traffic Control- Street Stripe	0	0	20,000.00
542 66 10 00 Snow & Ice Control - Wages	5,533.60	8,187.42	8,500.00
542 66 10 01 Snow & Ice Control - Overtime	144.59	773.62	1,000.00
542 66 20 00 Snow & Ice Control - Benefits	3,006.63	3,897.27	4,350.00
542 66 20 01 Snow & Ice Control-OT Ben	48.94	152.64	500
542 66 31 00 Snow & Ice Control - Materials	2,585.05	3,656.55	2,500.00
542 67 10 00 Street Cleaning - Wages	5,483.25	10,120.85	10,700.00
542 67 10 01 Overtime Earnings	65.72	6.83	500
542 67 20 00 Street Cleaning - Benefits	2,288.99	6,011.74	7,450.00
542 67 20 01 OT Taxes And Benefits	11.7	2.44	100
542 67 31 00 Street Cleaning - Materials	1,769.82	2,761.62	2,500.00
542 70 31 00 Alley/Shoulder-maintenance	367.26	2,136.76	2,000.00
542 70 31 01 Trees Maintenance Supplies	1,673.64	975.74	2,500.00
542 70 49 00 Roadside Contracted Services	6,307.99	6,206.23	0
543 10 10 00 Street: Superintendent Wages	14,918.34	12,739.51	13,300.00
543 10 20 00 Street: Superintendent Benefits	5,672.09	5,081.08	5,600.00
543 30 31 00 Street: Misc. Supplies	3,186.09	4,622.27	5,000.00
543 30 35 00 Street: Small Tools & Equip.	1,052.23	975.5	2,500.00
543 30 41 00 Street: Professional Services	1,190.62	694.65	2,000.00
543 30 42 00 Street: Communications	2,331.72	2,467.36	1,750.00
543 30 46 00 Street: Insurance	7,926.89	8,761.28	9,000.00
543 30 47 00 Street: Utilities	4,511.85	2,260.11	3,800.00
543 50 10 00 EquipmentBldg Maint Wages	7,230.26	1,936.75	2,000.00
543 50 10 01 Equip/Bldg Maint - Overtime	109.8	4	600
543 50 20 00 Equipment/Bldg Maint Benefits	3,333.06	944.39	950
543 50 20 01 Equip OT Taxes & Benefits	10.6	1.53	100
543 50 31 00 Street: Parts & Supplies	7,514.87	4,284.80	4,000.00
543 50 32 00 Street: Fuel Consumed	8,541.44	9,368.11	7,000.00
543 50 41 00 Street: Professional Services	3,865.46	590.02	1,000.00

	2011	2012	2013
	Actual	Actual	Proposed
543 50 48 00 Street: Equipment Maintenance	672.59	409.25	4,000.00
543 50 48 01 Street: Auto Parts & Repairs	427.18	15.48	2,500.00
543 60 43 00 Street Travel For Training	38.94	0	500
543 60 49 00 Street Training	100	175	500
595 30 63 00 Chip Seal Program	0	0	70,000.00
595 30 63 41 TIB-Birch Construction City Match	0	0	75,000.00
595 61 63 00 Birch Street Sidewalks & Curbs	0	0	30,000.00
595 64 63 00 Street Signing & Replacement	1,856.57	837.57	3,000.00
595 90 64 00 Machinery & Equipment	34,905.08	46,438.75	68,000.00
597 41 63 00 Transfer To Street Capital Projects	26,826.75	280,875.72	0
580 80 21 01 Ending Fund Balance			126,850.00
Expenditures	\$212,512.50	\$446,271.12	\$531,850.00

Street Fund Capital Projects

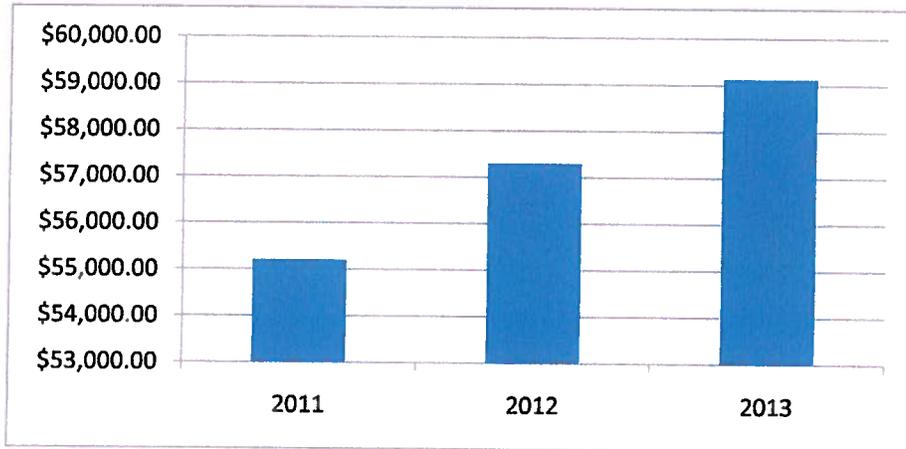
Street Signs & Replacement	3,000.00
Total	\$3,000.00

Machinery & Equipment	
Vac Truck and Trailer	20,000.00
Vehicle	15,050.00
Total	35,050.00

Fund 104-Hotel/Motel

The Hotel/Motel Fund accounts for the receipt and expenditures of a special excise tax of two percent on the sale or charge made for the furnishing and lodging under the Revised Code of Washington 82.08. These funds will be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition or operation of tourism-related facilities, and marketing of special events and festivals designed to attract tourist.

Beginning Fund Balance

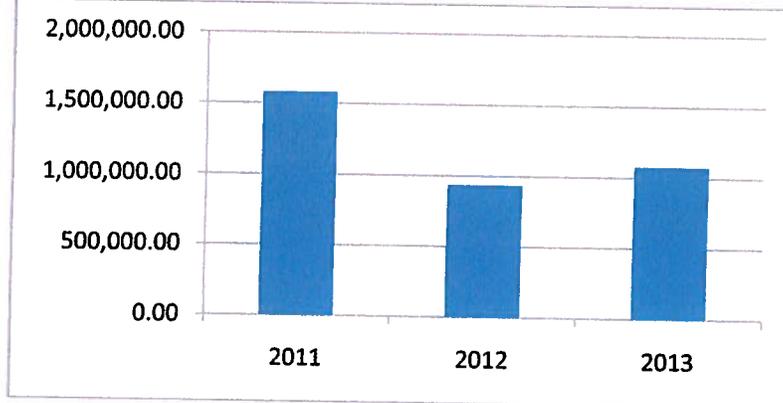


Account	Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
308 80 01 04	Estimated Beginning Balance	\$55,207.80	\$57,299.24	\$46,000.00	\$59,131.78
313 30 00 00	State Shared Tax Revenues	15,187.16	20,748.96	14,000.00	
361 11 01 04	Interest Earned On Investment	103.51	69.5	100	
	Revenues without Beginning Fund Balance	\$15,290.67	\$20,818.46	\$14,100.00	
		2011 Actual	2012 Actual	2013 Proposed	
	Expenditures				
573 10 41 00	Tourism Study		0	0	0
573 10 44 00	Coulee Corridor/Tri. Visitor Guide	1,100.00	1,185.00	1,300.00	
573 10 49 00	Website Update	185	3,305.00	0	
573 90 44 00	Hotel/Motel Committee Allocations	11,914.23	14,495.92	12,000.00	
508 80 01 04	Ending Fund Balance			46,800.00	
	Expenditures	\$13,199.23	\$18,985.92	\$60,100.00	

Fund 111-General Support

The General Support fund is used for segregation, budgeting, expenditures and accounting for monies received from various activities of the general fund, and to create a tool for the express purpose of establishing current and future revenue support for general fund activities and other activities deemed appropriate by the City Council and consistent with the laws of the State of Washington.

Beginning Fund Balance



Account	Title	Actual 2011	Actual 2012	Proposed 2013	Actual 2013
308 10 01 11	Beginning Balance	1,577,823.11	935,065.60	1,076,000.00	1,078,842.64
361 11 01 11	Interest Earned On Investment	2,592.49	1,288.19	2,300.00	
366 10 82 00	Interfund Sewer Loan Interest	0	2,013.27	0	
366 10 82 01	Interfund Water Loan Interest	2,650.00	6,480.00	6,480.00	
381 20 79 00	Interfund Loan Principal	0	133,995.58	0	
381 20 79 01	Interfund Water Loan Principal	0	0	61,950.00	
	Revenues without Beginning Fund Balance	\$5,242.49	\$143,777.04	\$70,730.00	

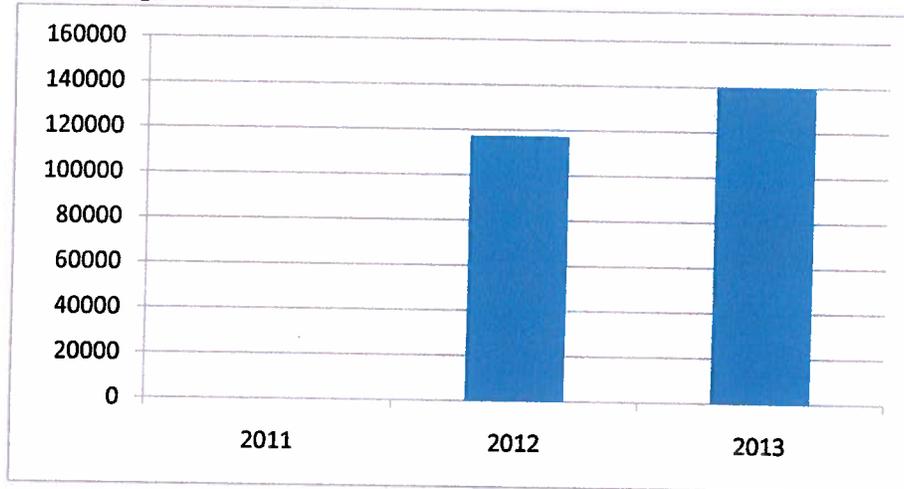
	Actual 2011	Actual 2012	Proposed 2013
Expenditures			
581 10 00 11 Interfund Loan To Water Fund	648,000.00	0	0
508 10 01 11 Ending Fund Balance			1,146,730.00
Expenditures	\$648,000.00	\$0.00	\$1,146,730.00

The General Support Fund loaned the Water Fund \$648,000 in 2011 to retire the 2005A bond Series. The loan for \$648,000 is to be paid back with a 1% interest and repayment cannot exceed 11 years.

Fund 300-Capital Fund

Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. All Capital projects are accounted for within the appropriate fund and no longer in the Capital Fund.

Beginning Fund Balances



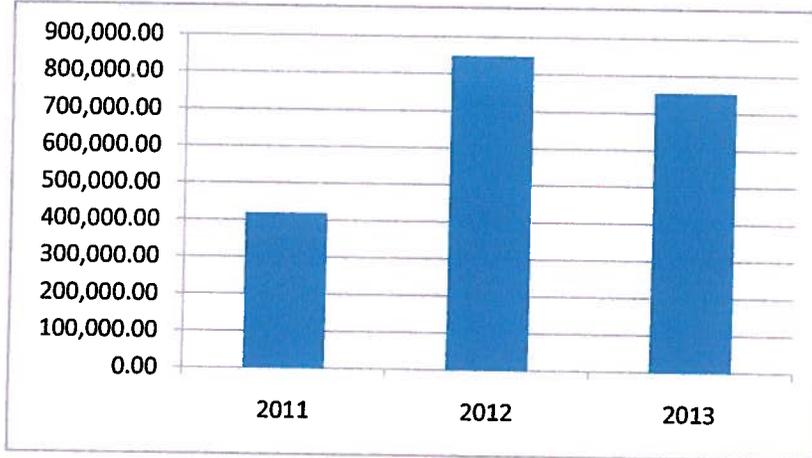
Account	Revenues Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actual	
308 80 03 00	Beginning Balance		0	117,410.59	125,400.00	139,853.99
317 34 00 01	REET 1	4,916.13	11,145.27	10,000.00		
361 11 03 00	REET 1 Investment Interest	140.34	140.93	150		
397 19 00 12	Transfer From Reserve Fund	106,477.04	0	0		
317 35 00 00	REET 2	5,877.08	11,145.26	10,000.00		
361 11 04 00	REET 2 Investment Interest	0	11.94	0		
334 03 80 00	TIB - Adams Street	11,506.10	719,152.15	0		
334 06 09 00	HAEIFC	0	27,530.00	0		
397 41 63 00	Transfer From Street Fund	26,826.75	280,875.72	0		
Revenues without Beginning Fund Balance		\$155,743.44	\$1,050,001.27	\$20,150.00		

	Actual 2011	Actual 2012	Proposed 2013	
Expenditures				
595 30 63 06	Date Sidewalk City	0	3,114.81	0
595 30 63 20	CIA Access Rd Const. City Match	1,125.00	59,623.53	0
595 30 63 21	CIA Access Road Const. Grant	1,125.00	55,153.52	0
595 47 61 00	West Adams Railroad	0	36,290.38	0
508 80 03 00	Ending Fund Balance		145,550.00	
Total Expenditures		\$38,332.85	\$1,027,557.87	\$145,550.00

Fund 401-Water

The Water Department provides planning and maintenance of water lines, wells, booster stations, reservoirs, and meters within the City. The Water Department does daily and monthly water sampling to insure the quality of the City's water supply. Once a month meters are read by the Water Department for consumer billing. The Water Fund is an Enterprise Fund that is self-supporting.

Beginning Fund Balance



Account	Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
	Revenues				
	Beginning Balance				
308 80 04 01	(Includes Operating & Reserve)	418,575.92	848,733.48	580,000.00	754,555.87
343 40 00 01	Other Water Service Fees	1,010.15	2,209.07	1,500.00	
343 40 00 03	Surcharges For Water	164,189.89	166,164.92	170,000.00	
343 40 00 99	Bulk Water	5,691.26	500.7	2,500.00	
343 40 01 00	Lamb-Weston Water Charges	443,838.98	453,840.99	440,000.00	
343 40 02 00	Water Charges	596,860.13	582,195.76	580,000.00	
343 40 03 00	Water Hook-up Charges	10,864.00	12,233.59	6,000.00	
348 70 00 01	Interfund Sales	0	1,333.34	0	
359 90 00 00	Late Fees And Interest	10,827.09	22,003.05	10,000.00	
359 90 00 01	Misc. Fines And Penalties	0	84	0	
361 11 00 00	Interest On Investment	163.5	-105.05	40	
369 90 40 00	Other Miscellaneous Revenue	1,176.00	0	0	
369 90 40 02	Farm Agreement	264,560.00	133,811.25	131,160.00	
381 10 78 11	Inter. Loan From General Support	648,000.00	0	0	
389 00 04 01	Other Non-Revenue Receipts	1,230.00	1,805.00	0	
395 20 00 01	Comp. For Loss/Impairment	0	31,086.35	0	
334 04 20 01	PWB K/C Grant	0	498,545.86	0	
361 11 04 01	Interest On Investment	532.77	1,488.64	420	
382 80 00 00	PWB K/C Loan	0	1,114,935.25	0	
	Revenues without Beginning Fund Balance	\$2,148,943.77	\$3,022,132.72	\$1,341,620.00	

Expenditures	2011 Actual	2012 Actual	2013 Proposed
534 10 31 00 Wtr.Dept: Acctng/admin Supply	546.24	625.62	2,700.00
534 10 41 00 Wtr.Dept: Professional Services	8,419.87	5,299.11	12,500.00
534 10 42 00 Wtr.Dept: Billing Costs	1,767.40	1,826.10	1,500.00
534 10 46 00 Wtr.Dept: Insurance	39,118.38	39,350.31	41,000.00
534 10 49 00 Miscellaneous	1,277.20	107.44	1,000.00
534 10 53 00 Excise/use Tax	60,459.52	61,772.40	48,600.00
534 20 10 00 Water Dept: Salaries (admin)	27,427.98	23,652.14	28,900.00
534 20 14 00 Buyout Earnings	0	0	1,400.00
534 20 20 00 Salaries (admin) Benefits	10,704.16	9,982.92	12,350.00
534 20 41 00 Wtr.Dept: Rate Study	0	0	15,000.00
534 20 41 01 Professional Services/Legal	2,648.50	0	3,000.00
534 40 41 00 Training Professional Services	620	0	0
534 40 49 00 Training Professional Services	0	485	500
534 50 10 00 Water Dept: Salaries (supt.)	20,885.89	22,235.07	23,200.00
534 50 20 00 Salaries (supt.) Benefits	7,941.08	8,759.74	9,700.00
534 50 31 00 Wtr.Dept: Operation & Supplies	41,882.04	36,920.93	35,000.00
534 50 32 00 Wtr.Dept: Fuel Consumed	8,146.28	8,275.48	8,500.00
534 50 35 00 Water - Small Tools & Equip	0	636.8	1,000.00
534 50 41 00 Professional Services	1,932.93	816.2	1,000.00
534 50 42 00 Wtr.dept: Communications	2,341.69	2,286.37	2,200.00
534 50 47 00 Wtr.dept: Utilities	1,475.97	2,260.29	2,500.00
534 50 48 00 Equipment Maint. Contracted	14,071.38	28,792.49	30,000.00
534 60 41 00 Cross Connection Control Srvc	3,231.00	420	2,500.00
534 70 10 00 Water Dept: Clerical Salaries	40,497.93	38,785.52	41,850.00
534 70 10 01 Overtime -Clerical	43.77	66.02	820
534 70 20 00 Clerical Salaries Benefits	21,300.22	21,820.56	25,050.00
534 70 20 01 Overtime - Clerical Benefits	5.79	10.25	0
534 80 10 00 Maintenance Wages	51,589.77	68,398.77	71,050.00
534 80 10 01 Water Dept: Maint. Overtime	1,162.58	3,478.80	3,000.00
534 80 12 00 Water Dept: Maint. Overtime	0	0	0
534 80 20 00 Maintenance Wages Benefits	25,806.34	34,767.03	39,300.00
534 80 20 01 Water Dept Maint OT Benefits	256.87	678.39	500
534 80 22 00 Water Taxes And Benefits OT	94.16	0	500
534 80 31 00 Wtr.Dept: Chemicals/supplies	11,804.50	19,909.95	14,000.00
534 80 35 00 Water - Small Tools & Equip	1,776.62	0	0
534 80 41 00 Professional Services	6,849.42	5,269.58	4,000.00
534 80 43 00 Wtr.Dept: Travel Expenses	617.64	171.52	1,500.00
534 80 45 00 Operating Rentals & Leases	109.85	0	0
534 80 47 00 Wtr.Dept: Well Electricity	201,767.41	141,170.75	220,000.00
534 80 48 00 Auto Repairs & Maint	566.77	325.32	2,500.00
534 80 49 00 Contracted Services	1,371.24	345.42	3,500.00
534 80 54 00 Inter.Taxes For General Fund	101,248.33	110,785.48	110,000.00
534 90 40 01 State Certificates & Surchrgs	2,353.20	2,119.26	4,500.00
582 34 78 00 PWB K/C Loan Principal	0	0	42,100.00

	2011 Actual	2012 Actual	2013 Proposed
582 34 79 00 Gen.Support Principal Payment		0	0 61,950.00
508 80 04 01 Ending Fund Balance Operating			95,000.00
589 00 04 01 Non-Expenditures / Refunds		0	600 0
592 34 82 00 Gen. Support Interest Payment	2,650.00	6,480.00	6,480.00
592 34 83 02 PWB K/C Loan Interest	0	36.03	6,800.00
597 34 70 00 Transfer To DWSRF Fund(414)	29,990.00	29,375.00	28,790.00
597 34 70 07 Transfer To Bond Redemption	204,509.98	147,336.25	134,550.00
597 34 70 08 Transfer-Farm Buyout 2005A	648,000.00	0	0
597 34 70 09 Transfer To Bond Red Series B	0	345,000.00	100,000.00
594 34 62 10 Buildings & Structures	27,483.26	66,620.81	0
594 34 63 01 Capital Projects Prof. Services	0	22,433.95	0
594 34 63 12 K/C Construction Grant	0	490,968.46	0
594 34 63 21 Capital Proj. Prof.Services Loan	0	102,041.47	0
594 34 63 22 K/C Construction Loan	0	971,094.86	0
594 34 63 23 K/C Construction Admin Loan	0	107,386.47	0
594 34 63 24 K/C Construction Admin Grant	0	32,831.54	0
594 34 63 25 K/C Construction City	0	58,343.49	0
594 34 64 01 Machinery & Equipment	4,467.00	33,154.97	81,000.00
594 34 63 01 Capital Proj. Prof. Services City	77,566.05	0	0
508 80 24 01 Reserve Ending Fund Balance			538830
Total Expenditures	\$1,718,786.21	\$3,116,310.33	\$1,921,620.00

Water Fund Debt Obligation

Total Debt for the Water Fund as of 1/1/2013 is \$4,553,834.00

Total Payments Scheduled to pay Debt Obligation for 2013 is \$380,609.00

Water Fund Capital Projects

Machinery& Structures

New Vac Trailer & Vehicle

\$36,000.00

Well Improvement

\$45,000.00

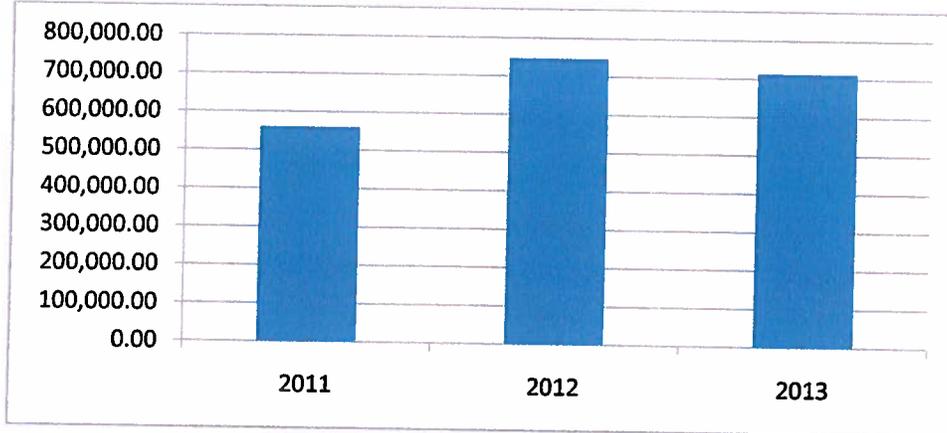
Total

\$81,000.00

Fund 402 - Sewer

The Sewer Department provides for the collection and treatment of sewage. It continuously monitors and cleans sewer lines, and 6 lift stations, as well as running the Waste Water Plant with two irrigation circles. The Sewer Fund is an enterprise fund that is self-supporting.

Beginning Fund Balance



Account	Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
	Revenues				
	Estimated Beginning Balance				
308 80 04 02	(Includes Operating and Reserve)	560,084.29	746,580.53	597,900.00	713,419.94
343 50 00 03	Surcharges For Sewer	67,533.00	68,273.38	69,000.00	
343 50 02 00	Sewer Charges	620,090.40	626,277.36	625,000.00	
343 50 03 00	Sewer Connection Charges	65,766.00	8,241.11	6,000.00	
343 50 04 00	Sewer Inspection For Hook-up	325	1,439.00	300	
343 90 00 02	Sewer Inspection For Hook-up	0	0	0	
348 70 00 02	Interfund Sales	0	1,333.33	0	
361 11 04 02	Interest On Investment	200.89	385.62	100	
362 90 01 00	Farm Lease - Amber Fields	20,205.32	42,980.02	50,000.00	
374 01 50 01	DOC Infrastructure	4,565.57	0	0	
389 00 00 00	Other Non-Revenue Receipts	150	535	0	
361 11 00 02	Interest On Investment	677.31	638.57	650	
	Revenues without Beginning Fund Balance	\$779,513.49	\$750,103.39	\$751,050.00	

Account	Title	2011 Actual	2012 Actual	2013 Proposed
535 10 31 00	Swr.Dept: Acctng/admin Supply	508.08	528.79	2,700.00
535 10 41 00	Swr.Dept: Professional Services	8,419.84	5,437.34	12,700.00
535 10 42 00	Swr.Dept: Billing Costs	1,777.36	1,821.45	1,500.00
535 10 45 00	Swr. Dept: Rentals & Leases	109.81	120.79	110
535 10 46 00	Swr.Dept: Insurance	18,108.72	19,736.93	20,500.00
535 10 49 00	Miscellaneous	387.09	63.55	400
535 10 50 00	Swr.Dept: State Discharge Fee	3,871.98	1,765.80	3,500.00

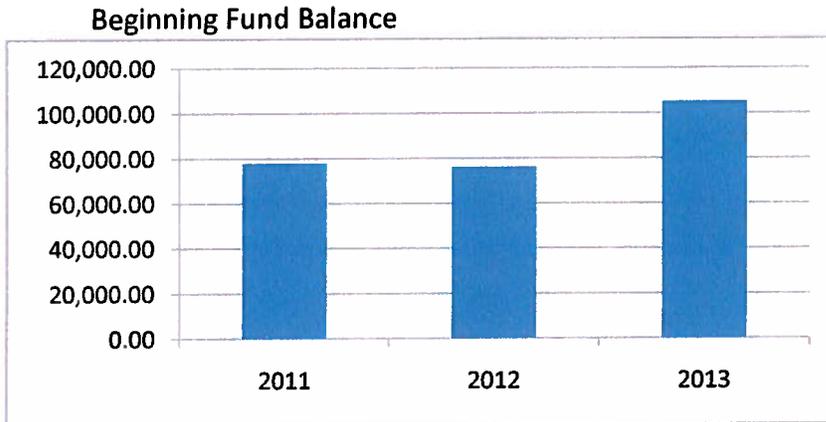
	2011	2012	2013
	Actual	Actual	Proposed
535 10 53 00 Excise/use Tax	17,065.09	16,558.06	16,500.00
535 20 10 00 Sewer Dept: Salaries (admin)	24,472.39	20,502.43	25,600.00
535 20 14 00 Buyout Earnings	0	0	1,300.00
535 20 20 00 Salaries (admin) Benefits	9,382.21	8,529.89	10,800.00
535 20 41 01 Swr.Dept:professional Services	2,181.56	0	17,000.00
535 40 41 00 Training Professional Services	100	15.89	500
535 50 10 00 Sewer Dept: Salaries (supt.)	14,918.52	22,167.08	23,200.00
535 50 20 00 Salaries (supt.) Benefits	5,672.48	8,608.79	9,700.00
535 50 31 00 Operation & Supplies	11,518.29	9,360.89	14,000.00
535 50 32 00 Sewer Dept: Fuel Consumed	8,146.10	10,012.23	7,000.00
535 50 35 00 Sewer - Small Tools & Equip	0	0	1,000.00
535 50 41 00 Maintenance Profes. Services	2,279.35	401.28	2,000.00
535 50 42 00 Sewer Dept: Communications	2,871.75	3,193.47	2,250.00
535 50 47 00 Sewer Dept: Utilities For Shop	2,643.54	2,260.21	2,500.00
535 50 48 00 Sewer Dept: Equipment Maint.	40,987.30	25,395.94	43,000.00
535 70 10 00 Sewer Dept: Clerical Salaries	26,539.41	25,256.91	27,350.00
535 70 10 01 Overtime - Accounting Clerk	-0.01	40.83	810
535 70 20 00 Sewer Dept: Clerical Benefits	13,400.20	14,038.94	16,200.00
535 70 20 01 Clerk OT Taxes And Benefits	-0.05	6.35	0
535 80 10 00 Sewer Dept: Maintenance Wages	66,049.31	63,587.18	66,100.00
535 80 10 01 Maintenance: Overtime	2,426.64	2,137.70	3,000.00
535 80 20 00 Sewer Dept: Maintenance Benefits	34,477.25	33,508.58	37,600.00
535 80 20 01 Maintenance OT Taxes And Benefits	490.03	378.53	0
535 80 31 00 Sewer Dept: Chemicals/supplies	9,461.34	1,251.78	25,000.00
535 80 35 00 Sewer - Small Tools & Equip	1,612.39	0	0
535 80 41 00 Operations Prof. Services	17,614.26	18,780.06	18,000.00
535 80 43 00 Sewer Dept: Travel Expenses	173.68	171.53	1,000.00
535 80 47 00 Swr.Dept: Disposal Electricity	68,707.30	75,924.46	70,000.00
535 80 48 00 Swr.Dept: Auto Repairs & Maint	1,204.64	31.15	2,500.00
535 80 49 00 Swr.Dept: Education Expenses	447	86.66	1,000.00
535 80 49 01 Contracted Services	965.7	735.35	2,000.00
535 80 54 00 Interfund Taxes For General Fund	41,751.83	42,390.32	45,000.00
535 90 40 01 State Certs & Surcharges	219.2	3,149.48	50
581 20 00 00 Interfund Loan Principal	66,664.46	0	0
581 20 79 00 Interfund Loan Principal	0	67,331.12	0
592 35 82 00 Interfund Loan Interest	1,339.96	673.31	0
508 80 04 02 Operating Ending Fund Balance			62,000.00
594 32 41 01 City Engineering	31,797.69	13,092.32	0
594 35 63 00 Sewer Line Replacement	0	190,273.52	0
594 35 63 01 Lagoon Expansion - City Portion	24,873.06	0	0
594 35 63 35 Doc Infrastructure	2,913.50	0	0
594 35 64 00 Machinery & Equipment	4,467.00	73,937.09	
508 80 24 02 Reserve Ending Fund Balance			691,580.00
Total Expenditures	\$593,017.25	\$783,263.98	\$1,348,950.00

Sewer Fund Capital Projects

Machinery& Equipment	
Equipment Lease payments	\$6,000.00
Vac Trailer	\$20,000.00
Sewer Pump Replacement #4	\$26,000.00
Miscellaneous/Other	\$10,000.00
Total	\$62,000.00

Fund 403 - Sanitation

The Solid Waste is an Enterprise Fund, accounting for operations much in the same way as a private business. The objective of an enterprise fund is to be self-supporting; this is accomplished by charging user fees. The City has entered into a contract with Basin Disposal, Inc of Pasco, Washington, for collection and disposal of Solid Waste.



Account	Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
	Estimated Beginning Balance				
308 80 04 03	(Includes Operating and Reserves)	77,991.19	76,215.14	82,000.00	105,090.22
343 70 00 00	Sanitation Collections	267,493.71	271,283.71	262,000.00	
343 70 00 01	Chipper Services	0	490	700	
343 70 00 03	Surcharge For Solid Waste	43,474.53	44,708.63	42,000.00	
361 11 04 03	Interest Earned On Investment	41.32	99.6	50	
337 08 00 00	Franklin County Solid Waste	0	14,539.50	0	
361 11 00 03	Interest On Investment	68.29	42.36	50	
369 90 00 03	Miscellaneous	6,511.21	0	0	
	Revenues without Beginning Balance	\$317,589.06	\$331,163.80	\$304,800.00	

Account	Title	2011 Actual	2012 Actual	2013 Proposed
537 10 31 00	Sanit.Dept:accounting Supplies	546.29	528.81	700
537 10 41 00	Sanit.Dept: Audit Expense	280.43	0	2,500.00
537 10 42 00	Sanit.Dept: Billing Costs	1,777.39	1,821.46	1,500.00
537 10 49 00	Miscellaneous	181.68	184.39	200
537 10 53 00	Excise/use Tax	16,194.90	16,121.42	16,500.00
537 20 10 00	Sanit.dept: Salaries (admin)	8,867.00	9,448.68	9,900.00
537 20 10 02	Buyout Earnings	0	0	300
537 20 20 00	Sait. Dept: Salaries (admin) Benefits	3,965.67	4,359.09	4,700.00
537 60 47 00	Sanit Dept: Spring Clean-up	3,961.23	2,554.62	1,000.00

	2011	2012	2013
	Actual	Actual	Proposed
537 60 47 01 Sanit.Dept: Waste Transport.	220,280.78	219,610.82	225,000.00
537 70 10 00 Sanit.Dept: Salaries/cstmr Srv	17,245.04	17,851.87	18,520.00
537 70 10 01 Customer Service - Overtime	87.47	6.68	300
537 70 20 00 Customer Service - Benefits	9,027.07	10,940.70	11,580.00
537 70 20 01 Cust. Service OT Taxes And Benefits	11.43	1.03	0
537 80 54 00 Interfund Taxes For General Fund	17,552.73	18,859.15	20,000.00
594 37 64 01 Machinery & Equipment Grant	14,539.50	0	0
594 37 64 02 Machinery & Equipment City	4,846.50	0	0
508 80 24 03 Ending Fund Balance			44,100.00
Total Expenditures	\$319,365.11	\$302,288.72	\$386,800.00

Fund 414 - Drinking Water State Revolving Fund

Fund 415-Water-Sewer Bond Reserve

Fund 416- Water Sewer Bond Redemption

414-Drinking Water State Revolving Fund

The DWSRF loan was utilized for a waterline project within the City. This fund is a debt service fund used to set aside resources to meet current and future debt service requirements on general long-term debt.

Account	Title 414	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
308 80 04 14	DWSRF Beginning Fund Balance	1.20	8.46	0.00	0.38
	Transfer From Water Fund to make				
397 34 02 02	Water Debt payments	29,990.00	29,375.00	28,790.00	
	Total Revenue from transfers	29,990.00	29,375.00	28,790.00	
582 34 72 00	Dwsrf:principal Payment	23,986.19	23,986.19	23,990.00	
592 34 80 00	Dwsrf Loan: Interest Payment	5,996.55	5,396.89	4,800.00	
508 80 04 14	DWSRF Ending Balance	0	0	0	
	Total Debt Service Payments	29,982.74	29,383.08	28,790.00	

415-Water/Sewer Bond Reserve

The Water/Sewer Bond Reserve Fund is a debt service fund used to set aside resources to meet current and future debt service requirements on general long-term debt. The fund is mandated by the ordinance authorizing the issuance of revenue bonds to pay for certain water infrastructure improvements.

Account	Title 415	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
308 10 04 15	Beginning Fund Balance	276,622.32	245,440.32	245,440.00	245,440.32
	Transfers To Bond Redemption For				
597 34 70 11	Overage	31,182.00	0	0	

416-Water/Sewer Bond Redemption

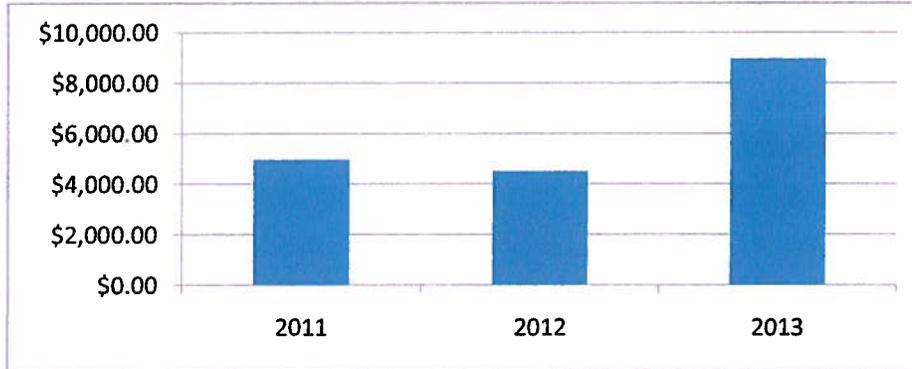
The Water/Sewer Bond Reserve Fund is a debt service fund used to set aside resources to meet current and future debt service requirements on general long-term debt. The fund is mandated by the ordinance authorizing the issuance of revenue bonds to pay for certain water infrastructure improvements.

Account	Title 416	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
308 80 0416	Beginning Fund Balance	112,136.15	97,862.51	97,900.00	97,385.61
361 11 04 16	Interest & Interest From Fund 415	602.88	-174.33	600	
397 34 00 00	Interfund Transfer From Water Dept	204,509.98	147,336.25	134,550.00	
397 34 70 08	Transfer-Farm Buyout 2005A	648,000.00	0	0	
397 34 70 09	Interfund Transfer From Water Series	0	345,000.00	100,000.00	
397 34 70 11	Transfer From Bond Reserve For Overage	31,182.00	0	0	
		\$884,294.86	\$492,161.92	\$235,150.00	
582 34 72 01	2004 Wtr Bond Principal (USDA)	24,902.06	25,991.52	27,140.00	
582 34 72 02	2005 Farm Bond PRIN (Re-Issue)	700,000.00	345,000.00	100,000.00	
592 34 83 00	2005 Farm Bond I (Re-Issue)	91,205.00	40,576.25	27,770.00	
592 34 83 01	2004 Wtr Bond Interest (USDA)	81,857.94	80,768.48	79,640.00	
592 34 84 00	Bond Administration	603.5	302.57	610	
		898,568.50	492,638.82	333,050.00	

Fund 633 - State Remittance

The State Remittance Fund is used to account for assets held by the City of Connell in a agency capacity for others.

Beginning Fund Balance



Account	Title	2011 Actual	2012 Actual	2013 Proposed	2013 Actual
308-80-06-33	Beginning Fund Balance	\$4,965.33	\$4,503.39	\$7,970.00	\$8,964.17
386 00 00 00	Weapons Permits	543	585	200	
386 10 00 00	Building Permit: St.Sur.Chrg.	207	148.5	200	
386 10 01 00	Weapons/Fingerprints	403	385	200	
386 83 00 00	Trauma Care	941.81	1,266.17	1,100.00	
386 83 01 00	Trauma Brain Injuries	196.97	0	0	
386 83 02 00	Auto Theft Prevention Fee	1,066.65	0	0	
386 83 31 00	Auto Theft Prevention Fee	681.55	2,443.72	2,300.00	
386 83 32 00	Trauma Brain Injuries	124.64	451.99	300	
386 88 00 00	Court Receipts - PSEA 54	159.33	235.53	100	
386 89 09 00	State Patrol Highway Account	0	239.54	150	
386 89 14 00	HWY Safety Act	0	66.85	50	
386 89 15 00	Death Inv Acct	0	42.09	30	
386 91 00 00	Court Receipts: State	14,011.04	16,146.03	24,700.00	
386 92 00 00	Court Receipts: Psea	7,482.30	8,734.50	11,700.00	
386 96 01 00	Breath Test	612.49	342.18	1,000.00	
386 97 00 00	Judicial Info Systems Account	3,428.09	4,578.99	4,500.00	
386 99 00 00	School Zone Safety	149.02	256.97	1,000.00	
389 10 02 00	County/Crime Victim Comp.	544.07	628.16	900	
	Revenues without Beginning Fund Balance	\$30,550.96	\$36,551.22	\$48,430.00	

Account	Title	2011 Actual	2012 Actual	2013 Proposed
512 50 00 00	County/crime Victim Compensn	0	0	1,100.00
512 50 51 00	Court Receipts - State Remit.	22,356.36	22,692.69	37,500.00
512 50 51 02	Breath Test - State	0	0	0
512 50 51 03	Judicial Info System	0	0	0
512 96 01 00	Breath Test - State	0	650.61	1,200.00
512 97 00 00	Judicial Info System	0	4,075.08	4,600.00
521 90 51 01	Breath Test - State	622.95	0	0
521 90 51 02	Judicial Info System	3,754.00	0	0
521 70 01 00	School Zone Safety	0	247.99	1,100.00
521 70 51 00	School Zone Safety	158	0	0
521 90 00 00	Weapons Permits	0	603	400
521 90 01 00	Weapons/fingerprints	0	0	350
521 90 51 00	Weapons Permits	597	0	0
524 20 51 00	Building Permits -st.surcharge	202.5	138.5	250
586 83 00 01	Trauma Brain Injuries	354.49	400.64	450
586 83 00 02	Auto Theft	1,932.75	2,159.39	2,600.00
586 90 00 00	Trauma Care	1,034.85	1,122.54	1,400.00
508 80 06 33	Ending Fund Balance			5450
	Total Expenditures	31,012.90	32,090.44	56,400.00

Resources

- A. Ordinance No. 938- Annual Budget Adoption
- B. Resolution No. 2012-13 Salary Schedules
- C. Ordinance No. 937 –Valorem General Property taxes and Levy Certification
- D. Debt Obligation
- E. Directory of Officials
- F. Glossary of Budget Terms

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 938

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF CONNELL FOR THE 2013 FISCAL YEAR IN THE TOTAL AMOUNT OF \$9,906,310.00 FOR THE VARIOUS FUNDS COMBINED.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CONNELL AS FOLLOWS:

SECTION 1. The annual budget for the City of Connell for the year 2013, and each and every item thereof as fixed and determined in the preliminary budget, as revised by the City Council, is hereby adopted. A copy of the detailed budget consisting of approximately 80 pages may be obtained from the Connell City Clerk during business hours. A summary of said budget is as follows:

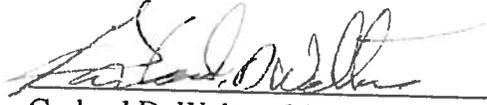
FUND #	FUND TITLE	REVENUES	EXPENDITURES
001	General Fund	2,713,600.00	2,713,600.00
002	General Reserve Fund	987,430.00	987,430.00
101	Street Fund	531,850.00	531,850.00
104	Hotel/Motel Tax Fund	60,100.00	60,100.00
111	General Support Fund	1,146,730.00	1,146,730.00
300	Capital Facilities Fund	145,550.00	145,550.00
401	Water Utility Department Fund	1,921,620.00	1,921,620.00
402	Sewer Utility Department Fund	1,348,950.00	1,348,950.00
403	Solid Waste Fund	386,800.00	386,800.00
414	DWSRF Loan (CTED)	28,790.00	28,790.00
415	Water/Sewer Bond Reserve	245,440.00	245,440.00
416	Water/Sewer Bond Redemption	333,050.00	333,050.00
633	State Remittance Fund	56,400.00	56,400.00
	TOTAL	\$9,906,310.00	\$9,906,310.00

SECTION 2. The total of the estimated revenues and expenditures for the various funds combined of the City of Connell for the fiscal year ending December 31, 2013 are fixed at \$9,906,310.00.

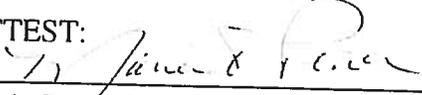
SECTION 3. This ordinance shall be in force and effective five days following the date of its passage and publication in the official newspaper of the City.

PASSED by the City Council for the City of Connell, Washington, this 5 day of December, 2012; and APPROVED by the Mayor this 5 day of December, 2012.

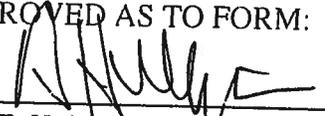
ORDINANCE NO. 938
ADOPTING THE 2013 BUDGET
Page 2.



Garland D. Walton, Mayor

ATTEST: 

Maria Peña, City Clerk-Treasurer

APPROVED AS TO FORM:


Dan F. Hultgrenn, City Attorney

INTRODUCED: 12/5/2012
ADOPTED: 12/5/2012
APPROVED: 12/5/2012
PUBLISHED: 12/20/2012, 2012 in the Franklin County Graphic,

A COPY OF THIS ORDINANCE WAS SENT TO THE OFFICE OF THE STATE
AUDITOR ON THE 18 DAY OF December, 2012.

City of Connell, Washington

RESOLUTION NO. 2012-13

A RESOLUTION SETTING SALARY SCHEDULES FOR 2013.

WHEREAS, the City Council of the City of Connell has discussed salaries for city employees for the year 2013, and

WHEREAS, salaries for said positions incorporated herein appear to be just and reasonable, and

NOW, THEREFORE, THE City Council of the City of Connell do resolve as follows:

SECTION 1: The salary matrix shall reflect a 2.5% Cost of Living Adjustment (COLA) upon the current 2012 salary matrix which has been established by council and discussed previously with employees to be for Non-Union sand Union employees. Employee salaries are also reflective of the increase by range and step; and various other adjustments as presented by department heads or by contract and approved by council.

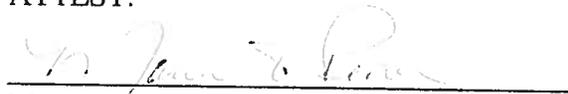
<u>POSITION</u>	<u>MONTHLY SALARY RANGE</u>
City Administrator	6,504.58 – 7,766.80
City Clerk/Treasurer	4,622.68 – 5,519.72
Deputy City Clerk/Treasurer	3,449.52 – 4,118.90
Accounting Clerk	2,702.79 – 3,227.27
Accounting Clerk	2,702.79 – 3,227.27
Building Services Clerk	3,285.25 – 3,922.76
Park and Recreation Director (Reg. Part Time)	900.00 – 3,000.00
Fire Chief	5,096.51 – 6,085.49
Public Works Director	4,622.68 – 5,519.72
Wastewater Treatment Plant Operator	3,449.52 – 4,118.90
Maintenance Position III/Water Operator	3,128.81 – 3,735.97
Maintenance Position II	2,837.92 – 3,388.63
Maintenance Position II	2,837.92 – 3,388.63
Maintenance Position II	2,837.92 – 3,388.63
Maintenance Position II	2,837.92 – 3,388.63
Police Chief	5,351.33 – 6,389.77
Police Sergeant	4,205.40 – 4,733.21
Police Patrolman	3,809.88 – 4,288.06

SECTION 2: This resolution shall be in full force and effect January 1, 2013.

PASSED BY THE CITY COUNCIL of the City of Connell, Washington, and
APPROVED by the Mayor this 20 day of November, 2012.

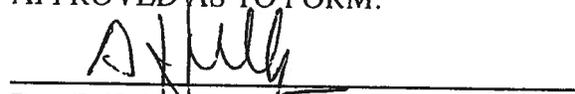

Garland D. Walton, Mayor

ATTEST:



Maria T. Peña, City Clerk-Treasurer

APPROVED AS TO FORM:



Dan F. Hultgren, City Attorney

INTRODUCED:

ADOPTED:

APPROVED:

11/19/2012
11/20/2012
11/20/2012

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 937

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON,
RELATING TO THE AMOUNT NECESSARY TO BE LEVIED BY AD
VALOREM GENERAL PROPERTY TAXES.

WHEREAS, the City Council of the City of Connell, pursuant to RCW 84.55.120, gave proper notice for the public hearing on revenue sources; has met and considered it's budget and revenue sources for the 2013 calendar year; and

WHEREAS, the City of Connell's actual levy amount from the previous year was \$401,872.00; and

WHEREAS, the population of the City of Connell is less than 10,000; and now, therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CONNELL, WASHINGTON, as follows:

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected for the 2013 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,019.00 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

PASSED by the City Council for the City of Connell, Washington, this 19 day of November, 2012; and APPROVED by the Mayor this 20 day of November, 2012.



Garland D. Walton, Mayor

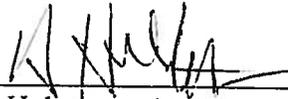
ATTEST:



Maria T. Peña, City Clerk-Treasurer

ORDINANCE NO. 937
Ad Valorem Property Tax
Page 2

APPROVED AS TO FORM:



Dan F. Hultgren, Attorney

INTRODUCED: 11/19/2012
ADOPTED: 11/20/2012
APPROVED: 11/27/2012
PUBLISHED: 11/29/2012 in the Franklin County graphic.

A copy of this Ordinance was mailed to the FRANKLIN COUNTY COMMISSIONERS, Franklin County, Washington, and the FRANKLIN COUNTY ASSESSOR, Franklin County, Washington on the 24 day of November, 2012.

ATTEST:



Maria T. Peña, City Clerk-Treasurer

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Rose Courneya,
(Name)

Deputy Clerk/Treasurer, for City of Connell, do hereby certify to
(Title) (District Name)

the Franklin County legislative authority that the City Council
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2013 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 12/5/2012:
(Date of Public Hearing)

Regular Levy: \$ 408,296
(State the total dollar amount to be levied)

Excess Levy: _____
(State the total dollar amount to be levied)

Refund Levy: _____
(State the total dollar amount to be levied)

Signature: Rose Courneya

Date: 1/28/2013

DEBT OBLIGATION PROJECTIONS

YEAR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Farm Bonds (1.75 mil) Variable Interest Rate										
Principal	100,000.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00
Interest	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00
Sub-Total	127,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00	27,760.00
Principal Balance	435,000.00	435,000.00	435,000.00	435,000.00	435,000.00	435,000.00	435,000.00	435,000.00	435,000.00	435,000.00
Waterline DWSRF Loan @ 2.5%										
Principal	23,986.19	23,986.19	23,986.20	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19
Interest	4,797.24	4,197.58	3,597.93	2,998.28	2,398.61	1,798.97	1,199.31	599.65	599.65	599.65
Sub-Total	28,783.43	28,183.77	27,584.13	26,984.47	26,384.80	25,785.16	25,185.50	24,585.84	24,585.84	24,585.84
Principal Balance	167,903.34	143,917.15	119,930.95	95,944.76	71,958.57	47,972.38	23,986.19	0.00	0.00	0.00
USDA water/Bonds (2 mil @ 4.375%)										
Principal	27,128.65	28,315.63	29,554.33	30,847.34	32,196.91	33,605.52	35,075.76	36,610.33	38,212.03	39,883.81
Interest	79,631.35	78,444.47	77,205.67	75,912.66	74,563.09	73,154.48	71,684.24	70,149.67	68,547.97	66,876.19
Sub-Total	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00
Principal Balance	1,793,016.48	1,764,700.95	1,735,146.62	1,704,299.28	1,672,102.37	1,638,496.85	1,603,421.09	1,566,810.76	1,528,598.73	1,488,714.92
Public Works Board Loan @ .50% 30yrs										
Principal	42,094.15	42,304.62	42,516.14	42,728.72	42,942.37	43,157.08	43,372.87	43,589.73	43,807.68	44,026.72
Interest	6,794.00	6,583.53	6,372.01	6,159.43	5,945.78	5,731.07	5,515.28	5,298.42	5,080.47	4,861.43
Sub-Total	48,888.15	48,888.15	48,888.15	48,888.15	48,888.15	48,888.15	48,888.15	48,888.15	48,888.15	48,888.15
Principal Balance	1,316,705.85	1,274,401.23	1,231,885.09	1,189,156.37	1,146,214.00	1,103,056.92	1,059,684.05	1,016,094.32	972,286.64	928,259.92
Water Right Purchase @ 5%										
Principal	23,814.00	25,004.70	26,254.93	27,567.68	28,946.07	30,393.37	31,909.25	33,500.25	35,171.11	36,927.44
Interest	35,248.50	34,057.80	32,807.57	31,494.82	30,116.43	28,669.13	27,149.46	25,580.25	24,000.00	22,500.00
Sub-Total	59,062.50	59,062.50	59,062.50	59,062.50	59,062.50	59,062.50	59,062.50	59,062.50	59,062.50	59,062.50
Principal Balance	681,156.00	656,151.30	629,896.37	602,328.69	573,382.62	542,989.25	510,711.11	477,500.00	443,333.33	408,222.22
General Support loan to Water @ 1%										
Principal	61,937.19	62,556.56	63,182.13	63,813.95	64,452.09	65,096.61	65,747.58	66,405.05	67,069.10	67,739.74
Interest	6,480.00	5,860.63	5,235.06	4,603.24	3,965.10	3,320.58	2,669.61	2,012.14	1,348.09	677.40
Sub-Total	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19
Principal Balance	586,062.81	523,506.25	460,324.12	396,510.17	332,058.08	266,961.47	201,213.89	134,808.84	67,739.74	-
General Support loan to Sewer @ 1%										
Principal	90,964.39	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40
Interest	4,979,844.48	4,797,676.88	4,612,183.15	4,423,239.27	4,230,715.64	4,034,476.87	3,823,305.22	3,612,713.92	3,403,625.11	3,194,974.84
Sub-Total	5,070,808.87	4,888,641.28	4,704,366.55	4,516,478.67	4,321,431.24	4,128,951.27	3,937,610.62	3,745,427.32	3,554,249.51	3,363,949.24
Principal Balance	90,964.39	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40
Capital Leases										
Police Dept Vehicles	36,825.31	36,825.32	36,825.32	36,825.32	36,825.32	36,825.32	36,825.32	36,825.32	36,825.32	36,825.32
Public Works Dept Vehicles	54,139.08	54,139.08	54,139.08	54,139.08	54,139.08	54,139.08	54,139.08	54,139.08	54,139.08	54,139.08
Total	90,964.39	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40	90,964.40
TOTAL REMAINING PRINCIPAL	4,979,844.48	4,797,676.88	4,612,183.15	4,423,239.27	4,230,715.64	4,034,476.87	3,823,305.22	3,612,713.92	3,403,625.11	3,194,974.84
TOTAL YEARLY OBLIGATION	530,635.66	430,036.01	375,297.29	337,872.31	337,272.64	336,673.00	847,149.55	276,411.18	251,825.34	251,825.29

DEBT OBLIGATION PROJECTIONS

Farm Bonds:

In 2000 the City issued bonds for the purchase of the Rodstol Farm. These were redeemed in 2005 and new bonds were issued. In 2011 the City retired Series A of the bonds through an interfund loan from the General Support Fund.

DWSRF Loan:

In 2001 the City obtained a loan for the replacement of a mainline on the east side of town and the replacement of existing waterlines in Striker. In 2004 the City issued bonds for improvements to the water system that included a waterline from the farm and improvements to Terrace Hights and Sagewood.

PWB Loan:

In 2011 the City entered into a loan agreement, for \$1,358,800, with the Public Works Board to replace deteriorated water lines in the Klindworth and Campbell additions. Actual payment amounts will not be known until project closeout in 2012.

Water Rights:

In 2007 the City entered into a Purchase and Sale Agreement with the Hardungs to purchase water rights. The first payment was made in 2011, subsequent payments are due on the annual anniversary date of each year until the eighth year at which time the entire remaining balance shall be paid in full.

General Support loan-Water:

In 2011 Council approved an interfund loan from General Support to the Water fund to retire the 2005A Bond Series. The loan for \$648,000 @ 1% per annum on the outstanding principal balance shall not exceed eleven years.

Capital Leases

The Police Dept acquired three new full size pursuit police vehicles with police equipment in 2012.

LONG TERM DEBT

Debt service including interest

Year	Farm Bonds	DWSRF	USDA Bonds	PWB	Water Rights	Water Loan	Total Debt
2013	127,760.00	28,783.43	106,760.00	48,888.15	59,062.50	68,417.19	439,671.27
2014	27,760.00	28,183.77	106,760.00	48,888.15	59,062.50	68,417.19	339,071.61
2015	27,760.00	27,584.13	106,760.00	48,888.15	59,062.50	68,417.19	338,471.97
2016	27,760.00	26,984.47	106,760.00	48,888.15	59,062.50	68,417.19	337,872.31
2017	27,760.00	26,384.80	106,760.00	48,888.15	59,062.50	68,417.19	337,272.64
2018	27,760.00	25,785.16	106,760.00	48,888.15	59,062.50	68,417.19	336,673.00
2019-2023	226,550.00	49,771.34	533,800.00	244,440.75	570,138.71	273,668.71	1,898,369.51
2024-2028	396,898.75		533,800.00	244,440.75			1,175,139.50
2029-2033			533,800.00	244,440.75			778,240.75
2034-2038			533,800.00	244,740.75			778,540.75
2039-2043			533,800.00	195,552.73			729,352.73
2044			106,157.26				106,157.26
TOTALS	890,008.75	213,477.10	3,415,717.26	1,466,944.63	924,513.71	684,171.85	7,594,833.30

CITY OF CONNELL

2013 DIRECTORY OF OFFICIALS

<u>Elected Officials</u>		<u>Position</u>	<u>Term</u>	<u>Expiration</u>
MAYOR	Garland "Gary" Walton	No. 1	4	December 2013
COUNCILMEMBER	Monty Huber	No. 2	4	December 2013
COUNCILMEMBER	Rhonda Quinton	No. 3	4	December 2013
COUNCILMEMBER	Lee Barrow	No. 4	4	December 2013
COUNCILMEMBER	Ray Minor	No. 5	4	December 2015
COUNCILMEMBER	Kathy Silva	No. 6	4	December 2015

Appointed

CITY ADMINISTRATOR	Gianpaolo Mammone
CITY CLERK/TREASURER	Maria Peña
POLICE CHIEF	Michael Kessler
PUBLIC WORKS DIRECTOR	Larry Turner
FIRE CHIEF	Chris Schulte

Park & Recreation Board Members

- Board Members
1. Helen Tobin
 2. Gene Stocking
 3. Jaeniffer Kaiser
 4. Jessica Flores
 5. Rhonda Quinton

Planning Commission Members

- Commission Members
1. Molly Kunkel
 2. Roger Bailie
 3. Bruce Bowen
 4. Darrell Ferguson
 5. Casey Hart

Mailing Address

CITY HALL
104 E. Adams Street
PO Box 1200
Connell, WA 99326-1200
Phone # (509) 234-2701
Fax # (509) 234-4140

CITY ATTORNEY
Dan Hultgrenn
1915 Sun Willows Blvd Suite A
Pasco, WA 99301
Phone # (509) 545-8531

Glossary of Budget Terms

Accounting System The total structure of records and procedures designed to discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds or organizational components.

Accounting Period A period at the end of which and for which financial statements are prepared.

Annual Budget A budget applicable to single fiscal year.

Appropriation A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Ad. Valorem Tax (Property Tax): A tax levied on the assessed value of real property.

Assessed Valuation A valuation set upon real estate or other property by the County Assessor as a basis for levy property taxes.

BARS Budgeting, Accounting and Reporting System. Refers to the accounting rules established by the WA State Auditor's Office.

Bond A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest a specified rate.

Budget A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Capital Assets Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Outlay Expenditures which result in the acquisition of or addition to capital assets.

Capital Project Fund Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Cash Basis The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Debt An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, warrants, contracts, accounts payable, and notes.

Debt Service Payment of interest and principal on borrowed money according to a predetermined payment schedule.

Ending Fund Balance The cash balance remaining at the end of the fiscal year available for appropriation in future years.

Expenditures Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

Fiscal Year A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

Glossary of Budget Terms

Fund A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, and related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

General Ledger A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity.

Grant An external contribution of gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Infrastructure Long- lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Internal Control Internal control comprises the plan of organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Interfund Transfers The movement of monies between funds of the same governmental entity.

Levy (verb) (– To impose taxes, special assessments or service charges for the support of government activities. (noun) – The total amount of taxes, special assessments or service charges imposed by a government.

Long-Term Debt Debt with a maturity of more than one year after the date of issuance.

Operating Budget Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Ordinance A statute or regulation enacted by City Council.

Personnel Benefits Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

Revenues Increase in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Also, increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfer.

