

City of Connell
2016 Budget



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

Community Profile

Connell is a thriving rural community, 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 Industries. Coyote Ridge Corrections Center, with medium and minimum security units, 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.

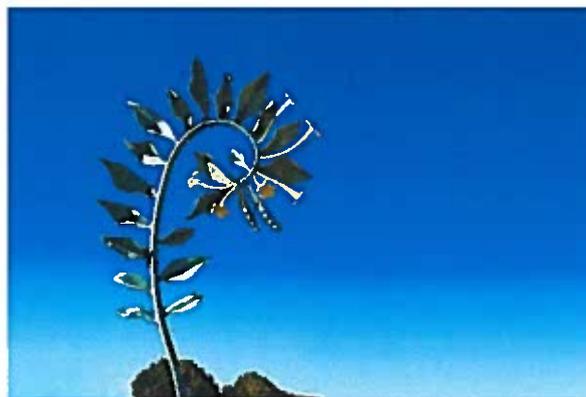
The community is proud of its Parks and gives excellent care.

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

Connell hosts variety of art sculptures within the City.

There is a broad choice of housing styles and prices for residents.

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

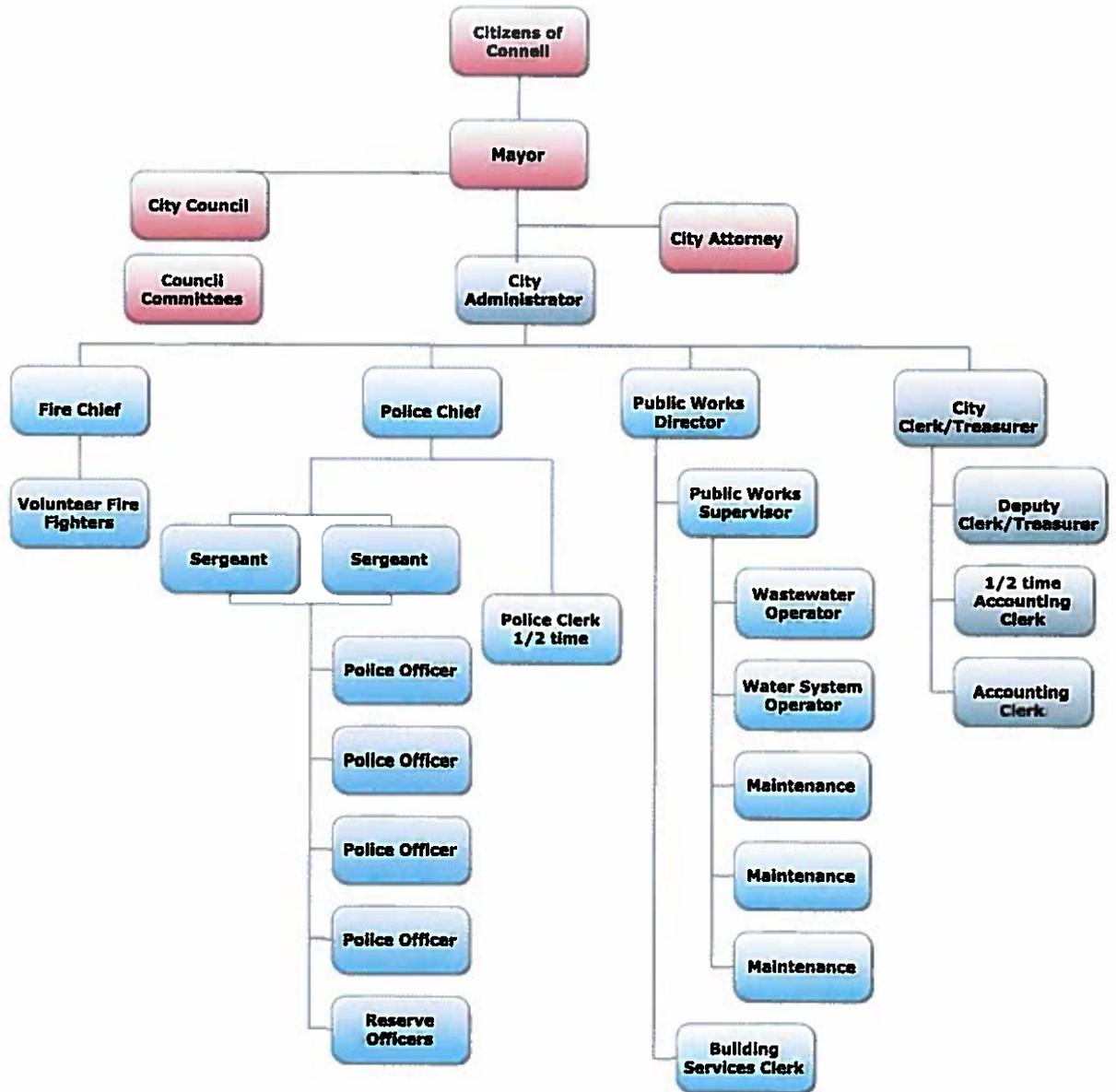


In 2016, Updated Water System Plan and Sewer System Plan will aid in long-term planning and provision of services. Recent waterline replacement in Campbell and Klindworth residential areas adds benefit.

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

The City targets transportation improvements that advance safety, access, and flow. In 2016, Funding was achieved for re-surfacing Columbia Avenue; Railroad Quiet Zone was installed at Adams & Clark Street Crossings; and Connell Rail Interchange progressed in design.

2016 City of Connell Organization





City of Connell

EASTERN
WASHINGTON'S
HARVESTLAND

BUDGET MESSAGE

To the Citizens of Connell:

Thanks for reviewing **Final 2016 Budget** for the City of Connell. The budget is balanced as required by state law, and conforms to applicable accounting procedures and practices.

EXPLANATION OF THE BUDGET DOCUMENT

Accounting by Fund

1. The accounts of the City of Connell are organized by fund.
2. Projected revenues and expenditures are provided for each fund.
3. Each fund is accounted for with a separate set of single-entry accounts that comprises its investments, cash, revenues and expenditures, as appropriate.
4. Each fund is considered a separate accounting entity, except for those funds which are combined together for State reporting purposes. 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.

OUTLINE OF FINANCIAL POLICIES

Investment Policy

The City's investment policy provides objectives on how to manage the City's total cash and cash equivalent assets. Further refinement in city investment strategy was developed in 2015. The Clerk/Treasurer is the investment officer of the City and is overseen by City Administrator. The city has investments held in a money market account with Community First Bank, the Local Government Investment Pool, and Federal Agency Securities managed through Time Value Investments. Community First Bank provides banking services for City accounts.

CONSISTENCY OF APPROPRIATIONS TO POLICIES

Accounting Methods to State Audit Standards

The State Auditor's Office is required by state law ([RCW 43.09.200](#)) to prescribe uniform budgeting, accounting, and reporting systems that local governments must follow. These key manuals give local governments the standardized chart of accounts the city must use to report their revenues, expenditures and expenses to the State Auditor's Office every year. Accordingly, the City of Connell's 2016 Budget is consistent with up-to-date revisions by the Washington State Auditor's Office.

SALIENT CHANGES IN APPROPRIATION AND REVENUE

Investment Strategy

In 2015, the City amended investment policy, by Resolution 2015-12, in order to access higher interest rate return; by investment bond interest rather than sustained low yield rates by LGIP. This approach aims to maximize our investments while still maintaining an adequate cash flow. "The goal is to have seventy-five percent (75%) or more of the City's entire cash and cash equivalent assets invested while maintaining a cash balance of \$1,000,000."

Financial Overview

The City of Connell is financially solid, although it has debt obligations exceeding \$4 million. Financial status will be monitored to assure fiscal responsibility and maintain adequate reserves. To guide efforts, city financial policies and goals seek to achieve sound financial management. To properly implement policy, we strive for best stewardship and allocate resources by priority.

Yearly Budget Comparison

The 2016 Budget generated increased expenditures; attributed mainly to inflationary costs for utilities and services, and by police contract and cost-of-living wage adjustments. Upcoming construction projects include: Columbia Avenue Street Project and Connell Rail Interchange.

Water & Sewer Rates

The City hired FCS Group in 2013 to perform a water and sewer rate study. Recommendations by FCS to increase water and sewer rates have been followed consistently by City Council.

Sanitation Service

Staff has monitored trends and provided foresight to obtain cost recovery for sanitation services. Basin Disposal (BDI) provides contract services for solid waste collection; invoicing by the city. For 2016, it is proposed to transfer invoice services to BDI, at a cost advantage to customers.

Staffing & Personnel

For personnel, the 2016 budget will maintain current staffing levels, with 21 full-time positions.

RECOMMENDED CHANGES IN FINANCIAL POLICY

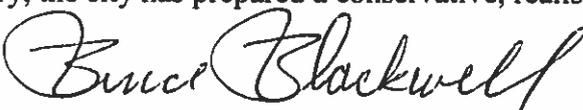
Pool / Parks & Recreation / Community Center

Cost recovery concerns have been made known, and methods to remedy shortfalls considered. As a first step, in 2015, shorter pool season (65 days) and increased daily fees (\$3) were enacted. However, by the data, although attendance improved, the pool still continued to operate at a loss. For this reason, options such as creating a Pool District or running another Levy Lid Lift are being explored to provide a dedicated funding source to supplement pool operations.

Increases to Community Center Fees are now being evaluated to generate better cost recovery, and consideration of suitable scope and role of Parks and Recreation programs is underway. These strategies aim to provide a basic level of continuity, and yet, pass along operational costs. Otherwise, long-term sustainability would not be achieved and budget reserves compromised.

In summary, the city has prepared a conservative, realistic budget, and provided vital resources.

Sincerely,

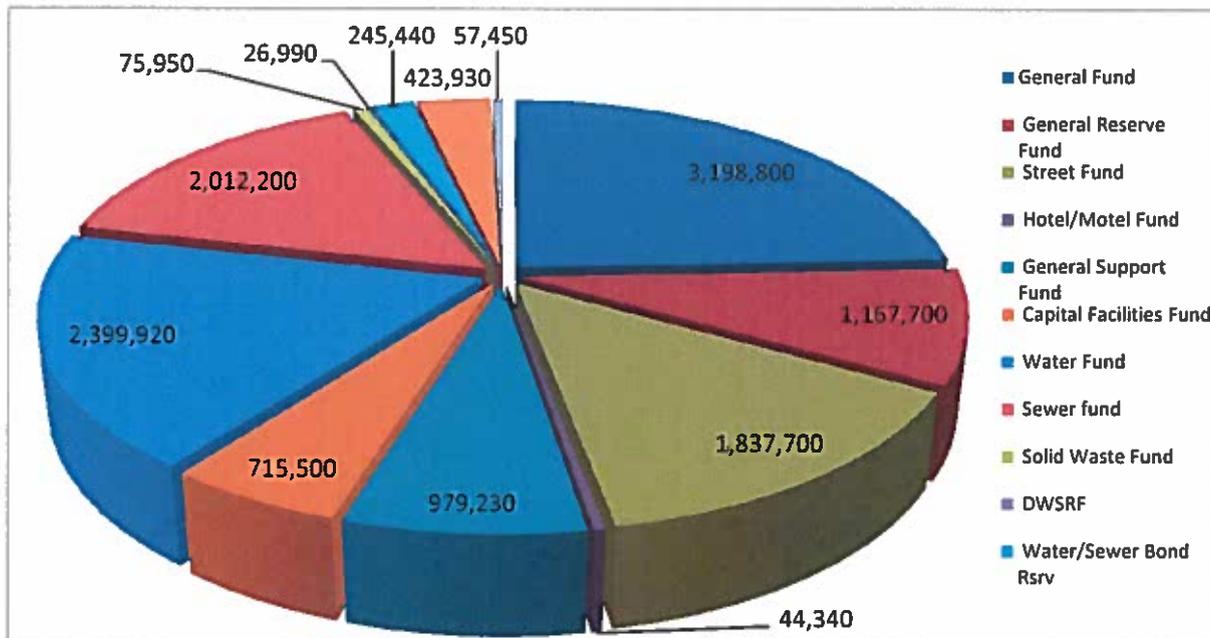


Mayor Bruce (Blacky) Blackwell

City of Connell

2016 Budget Appropriated

		Revenues	Expenses
001	General Fund	3,198,800	3,198,800
002	General Reserve Fund	1,167,700	1,167,700
101	Street Fund	1,837,700	1,837,700
104	Hotel/Motel Tax Fund	44,340	44,340
111	General Support Fund	979,230	979,230
300	Capital Facilities Fund	715,500	715,500
401	Water Fund	2,399,920	2,399,920
402	Sewer Fund	2,012,200	2,012,200
403	Solid Waste Fund	75,950	75,950
414	DWSRF	26,990	26,990
415	Water/Sewer Bond Rsrv	245,440	245,440
416	Water/Sewer Bond Rdmp	423,930	423,930
633	State Remittance Fund	57,450	57,450
		13,185,150	13,185,150



A GUIDE TO CITY OF CONNELL BUDGET

The 2016 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 costs 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: Revenues-Expenditures=Cash + 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 2016 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 an 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

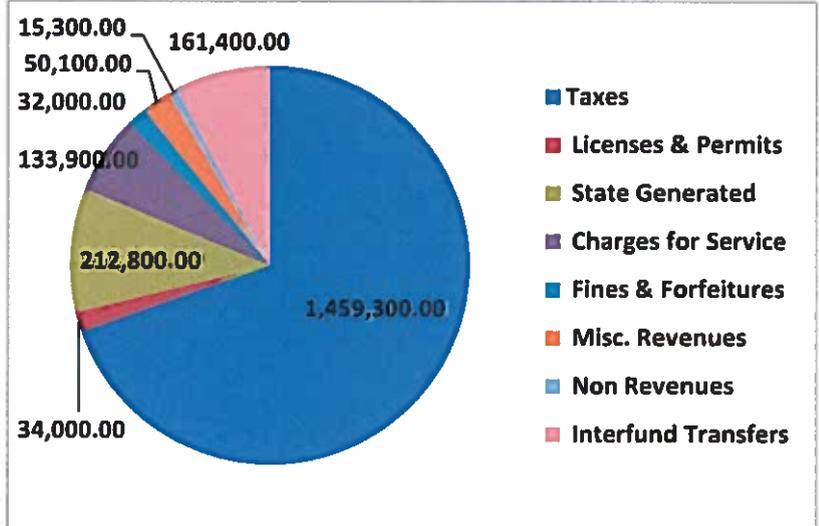
Debt

Water Rights Purchase- Outstanding Obligation \$603,474.53

Water Rights Scheduled each year \$59,602.50

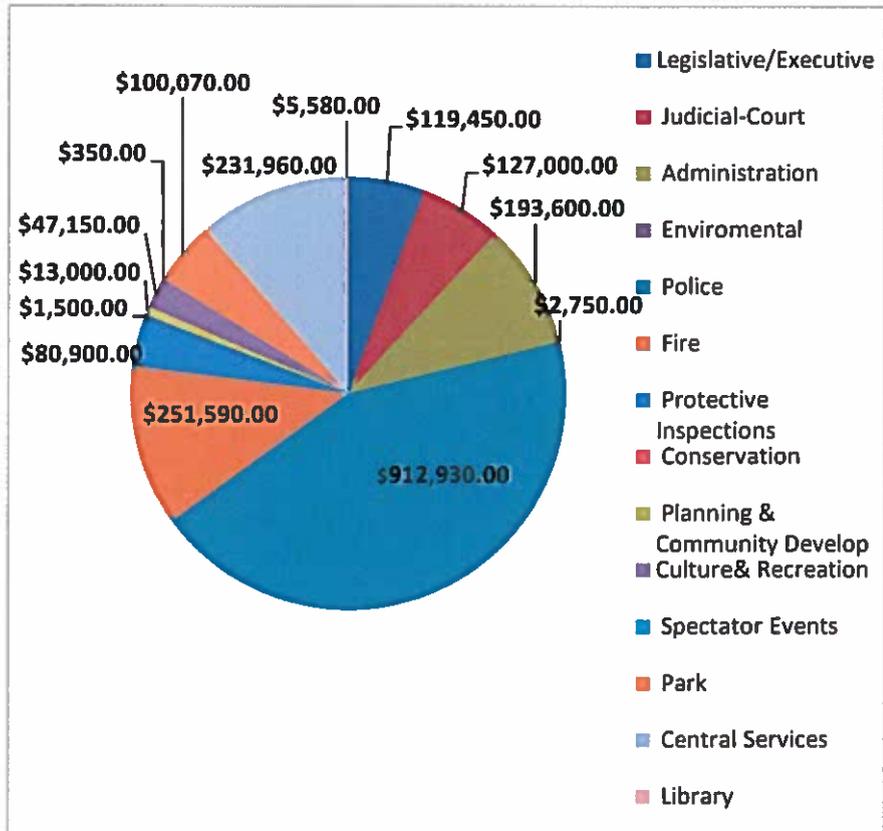
General Fund Revenues by Departments 2016

Taxes	1,459,300.00
Licenses & Permits	34,000.00
State Generated Revenues	212,800.00
Charges for Services	133,900.00
Fines & Forfeitures	32,000.00
Misc. Revenues	50,100.00
Non Revenues	15,300.00
Interfund Transfers	161,400.00
Total Revenues without Beginning Fund Balance	2,098,800.00



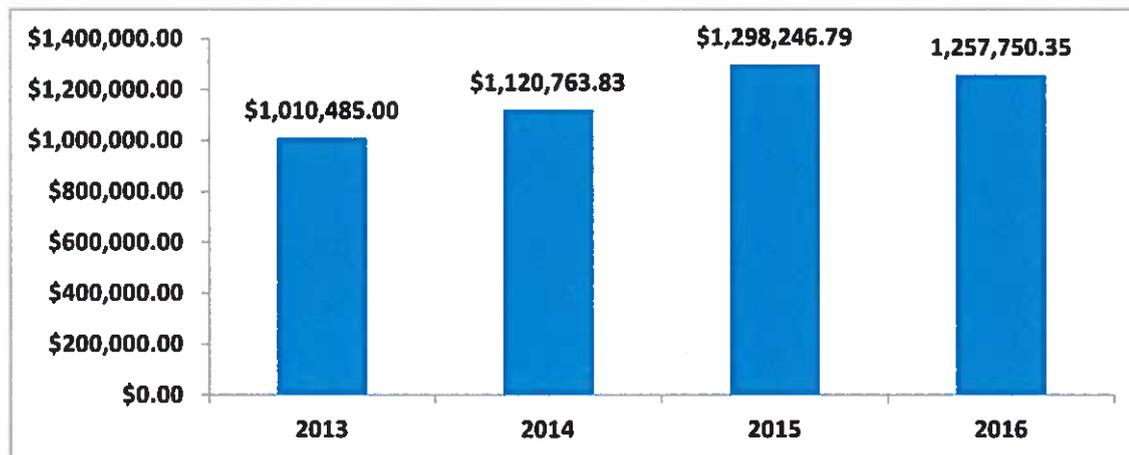
General Fund Expenditures by Department 2016

Legislative/Executive	\$119,450.00
Judicial-Court Costs	\$127,000.00
Administration	\$193,600.00
Enviromental Service	\$2,750.00
Police Department	\$912,930.00
Fire Department	\$251,590.00
Protective Inspections	\$80,900.00
Conservation	\$1,500.00
Planning & Commuity Develop.	\$13,000.00
Culture & Recreational Activities	\$47,150.00
Spectator Community Events	\$350.00
Park Facilities	\$100,070.00
Central Services	\$231,960.00
Library	\$5,580.00
Total Expenditure without Ending Fund balance	\$2,087,830.00



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

Beginning Fund Balance



Account	Title	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800001	Beginning Balance	\$1,010,485.00	\$1,120,763.83	\$1,298,246.79	1,257,750.35
	REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
311110000	General Property Taxes	415,370.93	437,801.01	442,823.74	490,000.00
313110000	Retail Sales And Use Tax	258,848.94	260,680.39	256,267.80	255,000.00
313610000	Natural Gas Utility Tax 20%	46,263.23	54,365.67	37,640.14	30,500.00
313710000	Local Criminal Justice Tax	69,388.58	74,397.42	78,623.44	75,000.00
316410000	Water User Fee	113,987.32	116,122.03	123,459.37	123,500.00
316420000	Sewer User Fee	42,470.56	44,531.07	46,454.40	47,000.00
316430000	Solid Waste User Fee	18,962.15	19,045.32	19,259.77	19,000.00
316460000	Cable Tv Utility Tax 20%	147.62	0.00	0.00	0.00
316470000	Telephone Utility Tax	59,845.43	59,493.02	60,365.45	59,000.00
316480000	PUD Occupational Tax	336,680.64	361,349.31	363,584.44	360,000.00
317200000	Leasehold Excise Tax	192.47	366.76	366.92	300.00
	Taxes	\$1,362,157.87	\$1,428,152.00	\$1,428,845.47	1,459,300.00
321990000	Business Licenses	7,392.50	8,067.50	8,250.00	7,200.00
322100000	Building Permits	27,366.82	24,419.04	33,843.23	25,000.00
322100001	Infrastructure Permits	83.45	0.00	0.00	0.00
322300000	Animal Licenses/tags	1,093.50	1,413.50	1,176.00	1,000.00
322400000	Right Of Way Permits	50.00	0.00	25.00	0.00
322900000	Weapons Permits	521.00	718.00	1,116.00	800.00
	Licenses & Permits	\$36,507.27	\$34,618.04	\$44,410.23	34,000.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
337090000 Port of Pasco For Economic Study	0.00	0.00	0.00	0.00
331166000 Depart Of Justice	0.00	2,758.81	598.85	0.00
333970600 Radio Tower Grant - Federal	9,555.00	24,214.00	0.00	0.00
333970601 Radio Tower Grant - Federal2	0.00	15,000.00	0.00	0.00
333152200 Woody Debris-Federal Grant	0.00	2,457.67	0.00	0.00
333206100 Traffic Safety Commission Grant	0.00	3,436.26	0.00	0.00
335009100 Pud Privilege	62,569.84	64,261.81	67,261.88	67,000.00
336009800 City Assistance	93,176.74	98,634.83	113,852.57	85,000.00
336062600 Criminal Justice Special Prgms	4,762.29	5,097.23	5,218.33	5,000.00
336065100 Dui-cities/criminal Just Asst	966.58	963.24	807.47	800.00
336069400 Liquor Excise Tax	3,563.89	10,053.00	14,511.17	10,000.00
336069500 Liquor Board Profits	47,821.36	47,536.68	46,703.09	45,000.00
337000000 County Radio Tower Grant	0.00	789.00	0.00	0.00
State Generated Revenues	\$222,415.70	\$275,202.53	\$248,953.36	\$212,800.00
341430000 Franklin Co Pud Services	24,000.00	24,000.00	24,000.00	24,000.00
341810000 Copies	0.00	69.60	55.78	0.00
341930000 Property Clean Up	0.00	396.69	0.00	0.00
342100000 Reserve Officer Security	3,495.00	4,635.00	2,430.00	3,000.00
342100001 Law Enforcement Services	0.00	0.00	4,531.61	
342200000 Fire Protection Services	95,292.96	82,605.36	100,117.19	93,800.00
342400000 Inspection Fees	75.00	0.00	0.00	0.00
345810000 Zoning-subdivision-plat Review	300.00	50.00	600.00	100.00
345830000 Site Plans - Appeals - Plan Reviews	4,809.31	7,068.83	12,165.54	7,000.00
345850000 Community Improvement Fee	2,315.53	2,072.86	3,029.73	2,000.00
345860000 SEPA	0.00	100.00	0.00	0.00
347300000 Pool Passes & Daily Receipts	11,998.00	11,550.00	15,289.05	0.00
347600000 Rentals, Lessons, Lf Grd Trng	5,265.00	4,295.00	5,089.00	0.00
347600001 P&R Program Fees	557.00	8,385.01	8,091.00	4,000.00
347900000 Other Fees And Charges	60.60	0.00	0.00	0.00
Charges for Service	\$148,168.40	\$145,228.35	\$175,398.90	\$133,900.00
353100000 Court Receipts: City	34,076.30	31,443.17	32,892.32	32,000.00
357390000 Court Restitution	0.00	0.00	765.70	0.00
359900010 Non Court Fines And Penalties	711.00	650.00	670.00	0.00
359900101 Miscellaneous Fines And Penalties	35.00	758.00	0.00	0.00
Fines & Forfeitures	\$34,822.30	\$32,851.17	\$34,328.02	\$32,000.00
361110001 Interest Earned On Investments	4,449.77	7,213.82	8,507.49	8,000.00
361400000 Sales Interest	107.71	116.15	238.93	100.00
362400001 Community Center Rental	18,510.00	23,985.00	16,720.00	19,000.00
362500000 Pharmacy Bldg Lease	6,276.00	2,101.00	1.00	0.00
367110002 P & R Sponsorehip	0.00	1,750.00	1,300.00	0.00
367100100 Contributions/Donations	161.50	31,759.11	435.00	0.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
369400000 Judgments And Settlements	375.70	169.28	9.77	0.00
369810000 Revenue Overage/shortage	41.00	-0.93	-0.75	0.00
369900000 Other Miscellaneous Revenue	31,448.01	52,728.36	50,384.30	23,000.00
369100001 Sale of Scrap and Junk	0.00	1,018.48	229.75	0.00
Misc Revenues	\$61,369.69	\$120,840.27	\$77,825.49	\$50,100.00
386000001 Firemen/Reserve Memb. Dues	660.00	120.00	480.00	300.00
389000001 Other Non-revenue Receipts	19,510.00	25,028.00	14,940.00	15,000.00
389000002 Non-Revenue - Corrections	0.00	0.00	0.00	0.00
Non Revenues	\$20,170.00	\$25,148.00	\$15,420.00	\$15,300.00
395100000 Land Sales	\$0.00	\$0.00	\$0.00	\$0.00
395200000 Compensation For Loss/Impair	\$1,325.16	\$18,815.65	\$0.00	\$0.00
Other Revenues	\$1,325.16	\$18,815.65	\$0.00	0
397180000 Transfer for General Gov.	0.00	0.00	0.00	10,000.00
397210002 Transfer Reserve to PS CJ	67,841.33	91,396.63	127,755.89	141,400.00
397210003 Transfer to Police Capital	0.00	0.00	1,915.15	0.00
397226400 From Fire Reserve	33,402.23	0.00	0.00	0.00
397500000 Community Center Capital	0.00	0.00	0.00	10,000.00
397766000 Transfer From Park & Rec Reserve	33,421.06	37,311.53	33,598.14	0.00
Interfund Transfers	\$134,664.62	\$128,708.16	\$163,269.18	\$161,400.00
Revenues Without Beginning Fund Balances	\$2,021,601.01	\$2,209,564.17	\$2,188,450.65	\$2,098,800.00

Expenditures

589000099 Employee Deduction Clear	-5607.6	-3,363.64	-1,134.65	0
511304100 Official Publications/notices	3,436.34	2,417.85	2,814.94	4,000.00
511600000 Legislative - Fuel Consumed	0.00	60.48	0.00	150.00
511601000 Council: Salaries	10,500.00	10,500.00	10,500.00	10,500.00
511602000 Council: Benefits	832.38	832.65	844.80	1,200.00
511603100 Council Supplies	28.80	229.91	79.92	200.00
511604300 Council: Travel	540.48	209.90	1,409.18	2,000.00
511604900 Council: Miscellaneous	237.32	660.36	0.00	300.00
Legislative	\$15,575.32	\$14,911.15	\$15,648.84	\$18,350.00
513101000 Mayoral - Salary	\$7,200.00	\$7,200.00	\$7,200.00	\$7,200.00
513102000 Mayoral - Benefits	\$557.04	\$566.82	\$623.49	\$700.00
513104200 Mayoral - Communications	\$1,097.22	\$413.56	\$360.81	\$700.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
513104300 Mayoral - Travel	1,882.85	2,343.68	2,426.48	1,650.00
513104900 Mayoral - Misc/prof Develop	1,883.41	420.00	495.00	600.00
513104901 City Administrator - Misc	1,981.94	0.00	0.00	0.00
513104904 Special Council Projects	247.66	3,794.06	9,633.76	0.00
513111000 City Administrator - Salary	28,732.28	35,149.65	49,821.42	52,400.00
513112000 City Administrator - Benefits	5,869.13	13,879.11	22,963.44	25,450.00
513113100 Office Supplies	0.00	164.26	13.38	400.00
513113200 Fuel Consumed	193.00	522.18	108.69	500.00
513114200 Communications	647.76	958.35	934.68	1,000.00
513114301 City Administrator-Travel	473.31	274.30	1,417.48	1,500.00
513114900 Dues & Subscriptions	5,625.00	5,470.00	6,415.00	6,500.00
513114902 City Administrator - Prof. Develop.	1,161.89	437.03	575.00	1,500.00
513114903 W.C.M.A.	0.00	0.00	0.00	1,000.00
513303100 Office Supplies	265.54	0.00	0.00	0.00
513404900 Dues & Subscriptions	804.00	0.00	0.00	0.00
Executive	\$58,622.03	\$71,593.00	\$102,988.63	\$101,100.00
512505101 Franklin County Court Cost	19,530.72	21,258.94	21,306.24	24,000.00
Judicial	\$19,530.72	\$21,258.94	\$21,306.24	\$24,000.00
515304100 Attorney Prof. Services	23,733.06	26,502.12	24,645.90	30,000.00
515304101 Court Prosecuting Attorney	8,933.43	9,745.56	9,745.56	12,000.00
515304102 Labor Relations Admin.		16,121.60	7,322.22	10,000.00
515914100 Municipal Crt Public Defender	4,812.80	3,475.55	935.73	5,000.00
518104101 Labor Relatons Admin	15,888.90	0.00	0.00	0.00
Legal Services	\$53,368.19	\$55,844.83	\$42,649.41	\$57,000.00
514201000 Financial - Salaries	56,091.68	58,316.74	60,425.22	61,700.00
514201001 Financial - Overtime	0.00	191.20	0.00	500.00
514201002 Buyout Earnings	0.00	0.00	0.00	1,000.00
514202000 Financial - Benefits	29,529.85	30,823.79	34,078.42	37,200.00
514202001 Financ OT Taxes/Benefits	0.00	31.71	0.00	0.00
514203100 Office & Operating Supplies	3,607.67	2,685.63	2,071.29	4,500.00
514203500 Machinery & Equipment	56.70	0.00	0.00	500.00
514204200 Telephone	3,924.98	3,922.70	3,209.01	4,500.00
514204201 Metered Envelopes & Postage	1,789.90	2,141.45	1,115.92	3,000.00
514204300 Travel	32.96	551.49	1,835.17	1,000.00
514204500 Equipment Lease/rental	7,381.78	7,259.51	7,312.75	7,500.00
514204700 Public Utility Services	12,750.98	10,788.10	9,822.60	13,000.00
514204900 Miscellaneous	579.81	907.59	499.15	1,500.00
514204901 Dues,mbrshps & Subscriptions	490.00	628.58	668.26	1,000.00
514204902 Training	1,053.27	1,726.38	1,855.00	2,000.00
514234100 Misc. Services	219.97	299.90	58.93	300.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
514234101 Auditor Services	5,197.57	0.00	0.00	6,000.00
514301000 Records Services - Salaries	8,388.98	18,724.11	16,227.14	23,100.00
514301001 Record Services - Overtime	0.00	19.00	0.00	300.00
514302000 Records Services - Benefits	5,506.45	11,648.99	11,236.52	16,400.00
514302001 Record Services OT Taxes/ Ben	0.00	3.22	0.00	300.00
514304901 Codification	1,411.31	922.90	979.86	2,000.00
514900000 Voter Registration	2,885.19	3,809.21	2,983.26	4,500.00
Administration	\$140,899.05	\$155,402.20	\$154,378.50	\$191,800.00
517664900 Nat'l Home Bldg Assoc/I&i Pool	\$1,035.65	\$1,060.12	\$1,062.23	\$1,200.00
517902010 Employee Benefits Misc Issues	\$0.00	\$0.00	\$0.00	\$100.00
517903100 Employee Wellness Program	\$219.96	\$54.18	\$31.73	\$500.00
Other Admin	\$1,255.61	\$1,114.30	\$1,093.96	\$1,800.00
521101000 Police Dept: Salaries	345,760.99	368,866.22	393,590.57	426,900.00
521101001 Police Dept: Overtime	14,278.58	15,466.54	9,162.03	14,280.00
521101002 Buyout Earnings	0.00	0.00	0.00	3,570.00
521101003 Police Clerk Salaries	19,751.04	0.00	6,849.60	9,150.00
521101004 Police Clerk Overtime	0.00	0.00	0.00	500.00
521101010 Severance Pay	0.00	24,814.64	0.00	0.00
521102000 Police Dept: Benefit	139,085.21	147,138.37	164,262.39	196,100.00
521102001 Police OT Taxes And Benefits	1,893.81	2,510.79	1,329.48	5,100.00
521102002 Police Resrv Pension/Disability	4,374.00	2,535.00	3,500.00	3,500.00
521102003 Police Clerk Benefits	12,652.04	1,010.62	4,772.90	7,250.00
521102004 Police Clerks Benefits OT	0.00	0.00	0.00	500.00
521102010 Severance Pay Benefits	0.00	1,948.02	0.00	0.00
521103100 Office And Operating Supplies	5,980.00	2,793.62	3,051.99	4,000.00
521103101 WA Traffic Safety Grant	0.00	1,911.86	945.30	0.00
521103501 Office Equipment	3,198.65	2,460.89	1,186.72	2,000.00
521104100 Professional Services	6,975.72	3,345.26	3,329.48	5,000.00
521104101 Auditor Services	2,600.35	0.00	0.00	3,000.00
521104102 Civil Srvc - Advertising	0.00	0.00	0.00	500.00
521104200 Telephone	13,375.91	11,138.58	9,746.92	11,000.00
521104300 Travel/Training Expense	1,620.99	4,994.32	3,147.43	4,000.00
521104500 Police Operating Leases	4,140.70	2,632.67	2,397.60	2,500.00
521104900 Professional Services Misc	2,990.38	1,260.22	2,353.54	2,000.00
521104901 Civil Srvc - Miscellaneous	0.00	0.00	0.00	100.00
521105100 Intergovernmental Services	55,924.50	11,794.49	12,168.89	16,000.00
521111000 Reserve Wages	795.00	2,042.50	835.00	3,000.00
521112000 Reserve Benefits	169.79	303.81	171.19	500.00
521203100 Police Operation Supplies	0.00	0.00	82.96	0.00
521203101 Uniform And Clothing	6,912.55	8,312.22	7,417.10	6,000.00
521203102 Bulletproof Vest Grant	0.00	2,007.29	0.00	0.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
521203200 Police - Fuel Consumed	17,419.01	19,311.96	14,822.05	20,000.00
521203500 Small Tools And Equipment	6,473.28	3,814.95	4,453.02	6,000.00
521204000 Office Equipment Maintenance	2,013.30	1,606.88	2,169.32	2,000.00
521204800 Machinery & Equipment	473.40	13,120.61	13,887.29	12,000.00
521205100 Dispatch	0.00	75,594.42	55,678.00	61,000.00
521213100 Drug Investigation	0.00	0.00	0.00	500.00
521215100 Kids Haven	1,282.64	1,067.73	1,094.50	1,200.00
521233500 Reserve Equipment	52.29	1,558.94	950.58	2,000.00
521234300 Reserve Travel	0.00	0.00	0.00	100.00
521303100 Crime Prevention Supplies	0.00	1,101.60	1,722.34	1,500.00
521304000 Crime Prevention Services	0.00	810.04	701.86	1,000.00
521404300 Training - Travel For Training	4,450.37	449.34	2,036.02	5,000.00
521404301 WA Traffic Safety Grant Travel	0.00	1,857.92	0.00	0.00
521404900 Training	3,576.00	1,095.34	1,910.00	2,000.00
521404901 WA Traffic Safety Grant Training	0.00	75.00	0.00	0.00
521503500 Small Tools/Minor Equipment	0.00	0.00	0.00	0.00
521504600 Insurance	6,198.82	1,588.18	5,370.27	7,650.00
521504700 Law Enforcement -Utility Services	0.00	347.42	553.56	1,530.00
521504800 Machinery & Equipment	5,312.94	0.00	0.00	0.00
Law Enforcement	\$689,732.26	\$742,688.26	\$735,649.90	\$849,930.00
523605000 Care & Custody: Intgov.service	44467.41	51,409.67	44,998.22	46000
Jail Costs	\$44,467.41	\$51,409.67	\$44,998.22	\$46,000.00
554301000 Animal Control Salaries	0.00	15,247.18	19,081.01	0.00
554301001 Animal Control Overtime	0.00	585.39	849.08	0.00
554302000 Animal Control Benefits	0.00	6,271.60	9,261.64	0.00
554302001 Animal Control Overtime Benefits	0.00	79.51	114.60	0.00
554303100 Animal Control Supplies	101.94	1,004.81	0.00	500.00
554304100 Animal Control Services	1,350.00	1,725.00	1,950.00	2,250.00
Environmental Services	\$1,451.94	\$24,913.49	31,256.33	\$2,750.00
591217500 Police Capital Leases-Principal	0.00	0.00	36,460.71	0.00
Debt Service	\$0.00	\$0.00	36,460.71	\$0.00
594216000 Police Equip/Homeland Sec. Grant	0.00	0.00	116,118.47	0.00
594216200 Police Building/Structures	24,839.72	42,160.00	0.00	0.00
594216400 Machinery & Equipment	0.00	28,159.24	11,614.44	18,000.00
594216401 Police Machinery/Equipment	52,556.61	0.00	1,915.15	0.00
594216002 Police Equip/City match	0.00	0.00	38,706.15	5,000.00
594216600 Police Capitalized Leases	0.00	0.00	0.00	
591217500 Police Capital Lease-Principal	0.00	0.00	0.00	0.00
594217500 Police Capital Leases - Principal	35,031.02	35,738.72	0.00	0.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
594218300 Police Capital Leases - Interest	1794.29	1086.6	364.61	4000C
Capital Expenditures	\$114,221.64	\$107,144.56	\$168,718.82	\$63,000.0C
522101000 Fire Dept: Fire Chief Salary	79,910.66	58,509.00	72,166.08	77,400.0C
522101001 Fire Chief Overtime Federal	10,698.19	20,028.12	17,206.97	15,000.0C
522102000 Fire Dept. Fire Chief Benefits	0.00	15,583.40	22,137.88	27,000.0C
522102001 Fire Dept -Fed. Fire Chief Benefits	0.00	3,066.55	2,786.54	0.0C
522102002 Fire Dept. Pension/Disability	1,110.00	933.60	1,890.00	1,900.0C
522103100 Fire Dept: Office/oper Supply	383.13	854.08	1,210.49	1,200.0C
522103500 Fire Dept: Small Tools/Equip	5,265.83	6,941.94	8,074.21	6,080.0C
522104200 Fire Dept: Communications	2,772.80	1,570.37	1,242.80	2,040.0C
522104300 Fire Dept - Travel	0.00	248.49	318.33	500.0C
522104301 Fire Federal Reimbursement	822.76	357.00	384.56	0.0C
522104700 Fire Dept: Public Utility Srv	4,221.84	3,622.65	3,413.11	4,160.0C
522104900 Fire Dept: Dues/Subscriptions	1,469.76	680.00	1,533.04	1,530.0C
522201000 Fire Dept: Salaries	0.00	24,971.38	13,740.00	16,000.0C
522202000 Fire Dept - Benefits	22,477.70	7,057.22	2,118.19	2,600.0C
522202001 Fire Overtime Benefits	1,765.18	0.00	0.00	0.0C
522204700 Fire Suppression	29,054.90	26,584.39	29,000.00	29,000.0C
522204900 Professional Services	2,807.90	834.54	461.16	1,500.0C
522303205 Chipping Grant-Fuel Consumed	0.00	313.84	0.00	0.0C
522303505 Chipping Grant-Small tools	0.00	238.76	0.00	0.0C
522304100 Fire Dept: Fire Inspect	77.70	487.01	224.33	510.0C
522453100 Fire Dept - Training Supplies	1,324.85	1,755.82	785.86	2,400.0C
522454300 Fire Dept:Travel Expense	0.00	155.06	0.00	520.0C
522503100 Facility Repairs & Maint Supplies	4,030.78	2,099.43	821.50	4,590.0C
522504600 Fire Dept: Insurance	20,658.84	5,920.81	18,991.18	23,460.0C
522504800 Repairs & Maint Professional	22,887.29	2,540.69	2,126.20	6,120.0C
522504802 Fire Dept: Improv. Buildings	4,356.87	0.00		0.0C
522603200 Fire Dept: Fuel Consumed	2,433.88	2,783.65	1,606.94	2,080.0C
522604000 Vehicle & Equip Maint Prof.	0.00	672.06	1,866.56	6,000.0C
Fire Control	\$218,530.86	\$188,809.86	\$204,105.93	\$231,590.0C
594226200 Fire Hall Improvements	1,273.37	0.00	0.00	0.0C
594226401 Fire Dept: Machinery & Equip	32,128.86	538.92	23,393.21	10,000.0C
594226402 Fire Dept. Equipment Grant	0.00	29,980.80	0.00	0.0C
Capital Expenditures	\$33,402.23	\$30,519.72	\$23,393.21	\$10,000.0C
597220000 Transfer to Fire Reserve	\$0.00	\$10,000.00	\$10,000.00	\$10,000.0C
524101000 Building/plan: Salaries	\$19,663.67	\$28,193.12	\$29,412.96	\$30,800.0C
524101001 Building/planning - Overtime	\$0.00	\$30.77	\$409.19	\$1,000.0C
524102000 Building/plan: Benefits	\$8,171.52	\$14,069.40	\$15,524.82	\$17,200.0C

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
524102001 Building/Plan OT Taxes/Ben	0.00	5.31	50.68	500.00
524103100 Building/plan: Office/oper Sup	1,068.01	1,287.38	397.41	500.00
524103200 Fuel Consumed	0.00	86.84	447.37	400.00
524104100 Building: Advertising	0.00	0.00	0.00	500.00
524104800 Machinery & Equipment	831.60	350.34	0.00	500.00
524104900 Miscellaneous	0.00	97.77	305.00	500.00
524205100 Franklin Co Bldg Inspections	23,913.65	19,157.96	29,076.88	28,000.00
524604901 Plat/subdivision Review	0.00	0.00	0.00	0.00
524604900 Miscellaneous	813.54	0.00	0.00	1,000.00
Protective Inspections	\$54,461.99	\$63,278.89	\$75,624.31	\$80,900.00
553603100 Weed Control-Supplies	\$0.00	\$0.00	\$0.00	\$1,500.00
Conservation	\$0.00	\$2,500.00	\$0.00	\$1,500.00
558203100 Planning Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00
558503100 Planning Operating Supplies	\$1,669.65	\$62.96	\$0.00	\$500.00
558504300 Travel Expense	\$48.10	\$687.81	\$85.18	\$1,000.00
558504900 Professional Development	\$0.00	\$0.00	\$454.00	\$500.00
558604100 Planning - Professional Services	\$3,305.00	\$650.00	\$1,671.00	\$2,500.00
558604101 Planning/land Use - Advertising	\$0.00	\$0.00	\$0.00	\$500.00
558604102 Engineer:Studies & Surveys	\$0.00	\$0.00	\$8,000.00	\$8,000.00
Planning & Community Development	\$5,022.75	\$1,400.77	\$10,210.18	\$13,000.00
597580001 Transfer to RR Interchange I	\$0.00	\$0.00	\$1,000.00	\$0.00
571101000 Recreation Admn: Salaries	\$7,950.00	\$10,012.50	\$8,771.25	\$0.00
571102000 Recreation Admn - Benefits	\$714.54	\$1,398.77	\$1,239.38	\$0.00
571103100 Recreation Admin: Overhead	\$0.00	\$4,640.22	\$3,741.83	\$0.00
571104100 Advertising	\$0.00	\$737.01	\$525.34	\$500.00
571104200 Recreation-Communications	\$0.00	\$0.00	\$520.60	\$0.00
571104300 Participant Recreation - Travel	\$0.00	\$44.80	\$0.00	\$0.00
571104400 Participant Recreation Excise Taxes	\$887.48	\$0.00	\$0.00	\$0.00
571104900 Participant Recreation - Dues/Reg.	\$0.00	\$0.00	\$0.00	\$0.00
571104901 Recreation Services	\$460.00	\$4,675.00	\$3,699.00	\$4,000.00
571204100 Recreation-Professional Services	\$0.00	\$0.00	\$10.00	\$250.00
571303100 Swim Team Supplies	\$0.00	\$931.98	\$184.40	\$200.00
571304900 Swim Team Professional Service	\$0.00	\$130.00	\$130.00	\$150.00
Culture & Recreational Activites	\$10,012.02	\$22,570.28	\$18,821.80	\$5,100.00
597580001 Transter to RR Interchange Match	\$0.00	\$0.00	\$1,000.00	\$0.00
573903100 Spectator And Community Events -	\$0.00	\$1,725.76	\$2,500.00	\$0.00
573903101 Community Events - Cinema	\$0.00	\$0.00	\$1,210.70	\$0.00

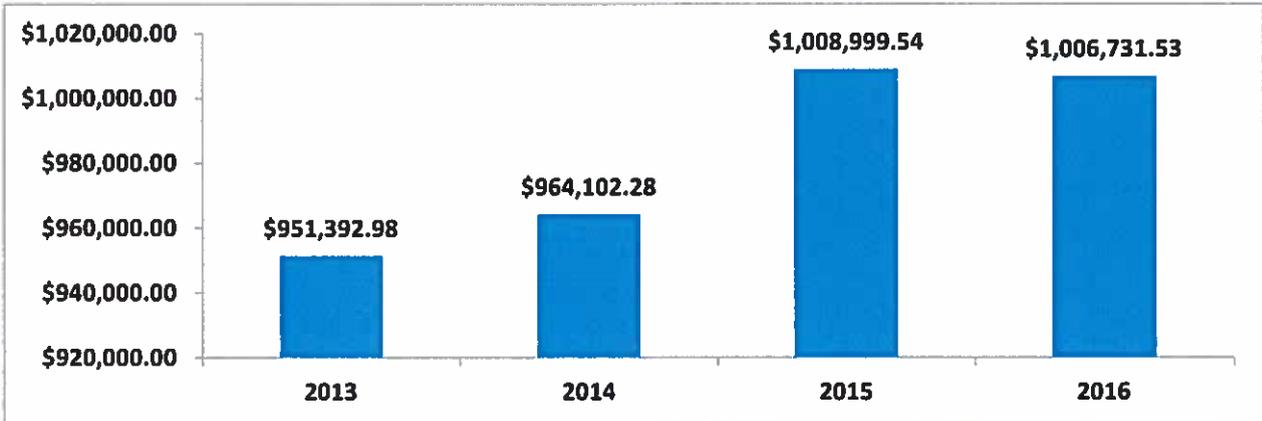
	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
573904900 Community Events - Misc.	\$327.00	\$330.00	\$335.00	\$350.00
Spectator & Community Events	\$327.00	\$2,055.76	\$4,045.70	\$350.00
575304100 Museum:Professional Services	\$875.80	\$21.50	\$67.34	\$1,020.00
575304200 Museum: Communications	\$119.40	\$119.40	\$119.40	\$250.00
575304700 Museum: Utilities	\$2,263.16	\$2,064.52	\$2,417.66	\$3,000.00
575503100 Center: Janitorial Supplies	\$3,453.31	\$3,918.96	\$3,866.20	\$4,000.00
575503500 Center:Small Tool/Minor Equip	\$1,763.32	\$847.44	\$1,267.80	\$1,200.00
575504100 Center: Professional Services	\$4,092.51	\$4,875.53	\$5,809.51	\$5,100.00
575504200 Center: Communications	\$351.14	\$454.28	\$427.24	\$480.00
575504600 Center: Insurance	\$10,623.57	\$2,513.32	\$9,966.79	\$11,000.00
575504700 Center: Utilities	\$13,719.30	\$15,804.39	\$17,073.81	\$16,000.00
Cultural & Recreational Facility	\$37,261.51	\$30,619.34	\$41,015.75	\$42,050.00
576201000 Swimming Pool: Salaries	37,688.71	41,306.80	36,513.61	
576202000 Swimming Pool - Benefits	7,365.20	6,972.95	6,104.23	0.00
576203100 Swim Pool: Office/oper. Supp.	2,376.27	2,149.71	1,102.02	0.00
576203101 Swim Pool: Chemicals	7,313.85	10,270.25	11,280.78	0.00
576203102 Swimming Pool - Maint. Supplies	3,376.75	2,849.10	3,244.70	0.00
576203500 Swim Pool: Sm Tools & Equip.	5,247.36	2,917.55	6,026.32	0.00
576203501 Swim Pool: Activity Equip Rplc	897.83	752.90	62.97	0.00
576204100 Pool - Professional Services	1,458.98	1,115.50	1,184.16	0.00
576204101 Swim Pool: Advertizing	0.00	0.00	0.00	0.00
576204200 Swim Pool: Communications	148.57	553.18	159.51	0.00
576204400 Swim Pool: Excise Tax	0.00	0.00	1,140.89	0.00
576204600 Swim Pool: Insurance	3,585.39	389.61	1,952.84	0.00
576204700 Swim Pool: Public Utility Serv	7,710.75	11,305.18	9,014.61	2,300.00
576204701 Swim Pool - Water Services	0.00	1,600.00	800.00	2,400.00
576204800 Swim Pool: Maint. & Repairs	7,727.48	1,324.38	4,885.73	0.00
576204900 Swim Pool: Misc. Services	545.00	705.95	900.21	0.00
576801000 Park Dept: Salaries	26,234.73	28,009.36	58,639.89	43,750.00
576801001 Park Dept: Overtime	442.20	506.84	542.46	500.00
576802000 Park Dept - Benefits	10,772.11	11,851.03	29,827.54	27,500.00
576802001 Park Dept OT Taxes/Ben	90.35	111.83	115.07	0.00
576803100 Park Dept- Supplies	8,956.13	10,157.21	14,512.34	3,500.00
576803101 Park Facilities-Trees	0.00	0.00	1,020.60	0.00
576804600 Park Facilities-Insurance	0.00	1,247.09	5,988.21	1,400.00
576804700 Park Dept: Public Utility Srvc	1,311.94	1,257.09	1,496.81	1,500.00
576804800 Park Dept: Maint. & Repairs	953.53	1,595.63	848.78	1,020.00
576804900 Inmate Work Crew Charges	5,221.59	6,818.73	5,329.04	6,200.00
Park Facilities	\$139,424.72	\$145,767.87	\$202,693.32	\$90,070.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
594756100 Community Center Parking lot	0.00	34,000.00	0.00	10,000.00
594756200 Community Center Improvement	0.00	0.00	8,852.00	0.00
594766200 Park & Rec Bldgs & Struct	9,027.51	32,311.53	33,598.44	0.00
594767500 Park & Rec Capital Leases Principal	0.00	5,000.00	0.00	0.00
594766300 Parks & Rec Other Improv	19,393.55		0.00	0.00
594766400 Park & Rec Machinery & Equip	5,000.00	0.00	0.00	0.00
Capital Expenditures	\$33,421.06	\$71,311.53	\$42,450.44	10,000.00
518604600 Risk Mgmt - Premiums	\$9,472.66	\$0.00	\$0.00	\$0.00
518604900 Risk Mgmt - Claims Processing	\$500.00	\$0.00	\$0.00	\$0.00
General Government	\$9,972.66	\$0.00	\$0.00	\$0.00
518103100 CS- Office & Operating Supplies	\$62.72	\$0.00	\$0.00	\$0.00
518104100 CS - Personnel Services	\$21,739.18	\$4,114.92	\$0.00	\$500.00
518204100 Property Assessments	\$4,002.86	\$3,942.02	\$4,007.98	\$4,590.00
518301000 Custodial - Salaries	\$21,352.28	\$23,759.22	\$39,265.46	\$52,600.00
518301001 Custodial - Overtime	\$620.83	\$39.25	\$85.71	\$1,020.00
518302000 Custodial - Benefits	\$14,243.22	\$9,722.80	\$17,349.97	\$27,500.00
518302001 Custodial Taxes And Benefits	\$139.26	\$13.91	\$17.45	\$800.00
518303100 Custodial Supplies	\$3,531.00	\$2,548.52	\$2,822.13	\$4,000.00
518103200 Central Service-Fuel Consumed	\$0.00	\$0.00	\$0.00	\$500.00
518304100 Cen Ser: Professional Services	\$1,163.39	\$0.00	\$0.00	\$0.00
518304600 City Administration - Insurance	\$0.00	\$2,552.05	\$9,872.17	\$10,400.00
518304800 Repairs & Maint - Contractor	\$11,368.62	\$724.97	\$10,672.98	\$4,500.00
518304900 Inmate Work Crew Charges	\$986.00	\$1,350.68	\$610.00	\$1,000.00
518304901 Custodial/Maintenance/Security- Misc.	\$202.39	\$0.00	\$0.00	\$0.00
518403100 Computer Software	\$3,493.40	\$0.00	\$0.00	\$0.00
518803100 Computer Software	\$0.00	\$1,828.66	\$4,150.42	\$2,000.00
518803101 Computer - Supplies	\$1,017.41	\$1,184.91	\$1,019.96	\$1,530.00
518804100 BIAS Software Maint	\$7,676.78	\$7,804.35	\$9,668.81	\$10,000.00
518804101 Network/Website Maintenance	\$11,325.74	\$17,814.70	\$18,800.00	\$18,150.00
518804102 Equipment Repair	\$228.40	\$9,627.03	\$716.27	\$1,000.00
518903100 Central Services - Supplies	\$264.08	\$0.00	\$0.00	\$0.00
518904000 Central Services-Other	\$0.00	\$0.00	\$2,946.00	\$3,500.00
518904700 Central Services - Utility Services	\$1,235.48	\$1,161.44	\$1,073.74	\$1,400.00
518904901 Risk Mgmt - Claims Processing	\$0.00	\$0.00	\$1,500.00	\$1,000.00
Central Services	\$104,653.04	\$88,189.43	\$124,579.05	\$145,990.00
519204900 Judgments & Settlements	\$13,000.00	\$0.00	\$0.00	\$0.00
General Government Services	\$13,000.00	\$0.00	\$0.00	\$0.00
539504900 Inmate Work Crew Charges	\$1,010.65	\$0.00	\$0.00	\$0.00
Other Environment Services	\$1,010.65	\$0.00	\$0.00	\$0.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
557304101 CC/TriCities Visitor Guide	\$285.00	\$2,153.68	\$1,285.00	\$0.00
Community Services	\$285.00	\$2,153.68	\$1,285.00	\$0.00
566105000 Alcoholism: Intergov Service	\$950.42	\$1,153.46	\$1,228.29	\$1,530.00
Substance Abuse	\$950.42	\$1,153.46	\$1,228.29	\$1,530.00
589000001 Misc: Non-Expen / Refunds	19,229.69	23,748.27	15,154.08	15,300.00
Non Expenditures	\$19,229.69	\$23,748.27	\$15,154.08	\$15,300.00
591347500 Water Rights Purchase	23,858.86	25,890.43	25,181.09	27,570.00
Debt Service	\$23,858.86	\$25,890.43	\$25,181.09	\$27,570.00
592348001 Water Rights Interest	35,203.64	33,172.08	33,881.41	31,500.00
592188002 Water Rights Escrow Fees	65.22	65.22	65.22	70.00
Debt Interest & Fees	\$35,268.86	\$33,237.30	\$33,946.63	\$31,570.00
594186400 Computer Equipment	\$0.00	\$15,474.73	\$0.00	\$0.00
594186401 New Phone System	\$0.00	\$0.00	\$0.00	\$10,000.00
Capital Expenditures	\$0.00	\$15,474.73	\$0.00	\$10,000.00
597420000 Transfer To Street Fund	\$32,256.92	\$28,400.00	\$35,000.00	\$0.00
597580010 To Economic Devel Rsrv	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers	\$32,256.92	\$28,400.00	\$35,000.00	\$0.00
572503100 Library:Supplies	\$355.97	\$505.06	\$283.64	\$500.00
572504100 Library: Maintenance/repairs	\$1,233.58	\$922.28	\$1,876.61	\$1,000.00
572504700 Library: Utilities	\$3,865.82	\$3,155.79	\$3,037.18	\$4,080.00
Libraries	\$5,455.37	\$4,583.13	\$5,197.43	\$5,580.00
Expenditures w/o Ending Fund Balance	\$1,911,322.18	\$2,032,081.21	\$2,228,947.09	\$2,087,830.00

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



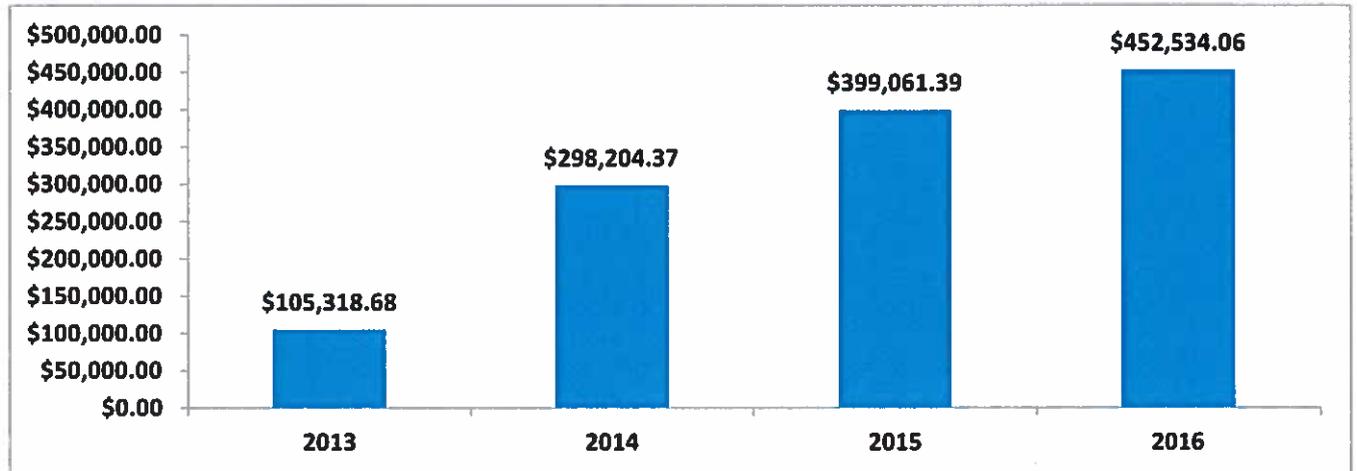
Account	Title	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800002	Beginning Balances	\$951,392.98	\$964,102.28	\$1,008,999.54	\$1,006,731.53
Revenues					
		2013 Actual	2014 Actual	2015 Actual	2016 Proposed
361111000	Interest On Investment	536.27	766.54	872.04	700.00
	Civic Facility Reserve	\$536.27	\$766.54	\$872.04	\$700.00
361111100	Interest On Investment	171.89	248.83	283.02	250.00
	Community Development Reserve	\$171.89	\$248.83	\$283.02	\$250.00
361111200	Interest On Investment	1,911.22	2,756.65	3,135.78	2,700.00
	Misc Revenues	\$1,911.22	\$2,756.65	\$3,135.78	\$2,700.00
336062100	CJ - Population	1,279.49	1,402.31	1,424.23	1,300.00
	State Gernerated Revenues	\$1,279.49	\$1,402.31	\$1,424.23	\$1,300.00
361111300	Interest On Investment	54.39	85.49	107.29	100.00
	Misc Revenues	\$54.39	\$85.49	\$107.29	\$100.00
313150000	Public Safety-Criminal Justice Tax	95,223.77	101,528.82	104,498.65	100,000.00
	Taxes	\$95,223.77	\$101,528.82	\$104,498.65	\$100,000.00
361101341	Interest On Investment PS CJ	497.48	739.49	951.68	750.00
	Misc. Revenues	\$497.48	\$739.49	\$951.68	\$750.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
361111400 Interest On Investment Fire Protect.	713.73	820.27	1,002.75	900.00
Misc. Revenues	\$713.73	\$820.27	\$1,002.75	\$900.00
397220000 Fire Protection-Inter Fund Transfers	0.00	10,000.00	10,000.00	10,000.00
Fire Protection	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
313611000 Natural Gas 20%	46,263.23	54,365.67	37,640.13	30,000.00
316461000 Cable TV 20%	147.62	0.00	0.00	0.00
Parks & Recreation	\$46,410.85	\$54,365.67	\$37,640.13	\$30,000.00
361111500 Interest On Investment-Park & Rec	508.14	794.39	975.36	900.00
Misc Revenues	\$508.14	\$794.39	\$975.36	\$900.00
361111600 Interest On Investment Storm Water	66.69	96.96	110.24	100.00
Real Estate Excise Tax	\$66.69	\$96.96	\$110.24	\$100.00
Revenues Without Beginning Fund Balances	\$147,373.92	\$173,605.42	\$161,001.17	\$147,700.00

Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
597180000 Transfer to General Government	0.00	0.00	0.00	10,000.00
597500000 Transfers to General Community Center	0.00	0.00	0.00	10,000.00
Civic Facility RSRV	\$0.00	\$0.00	\$0.00	\$20,000.00
597210003 Transfer to Police Capital	0.00	0.00	1,915.15	0.00
Law Enforcement RSRV	\$0.00	\$0.00	\$1,915.15	\$0.00
597210002 Transfer to General for PS Criminal Justice	67,841.33	91,396.63	127,755.89	141,400.00
Public Safety Criminal Justice	\$67,841.33	\$91,396.63	\$127,755.89	\$141,400.00
597226400 Transfer to General for Fire Equip.	33,402.23	0.00	0.00	0.00
Fire Protection RSRV	\$33,402.23	\$0.00	\$0.00	\$0.00
597766000 Transfer to General Park & Rec.	33,421.06	37,311.53	33,598.14	0.00
Park & Recreation RSRV	\$33,421.06	\$37,311.53	\$33,598.14	\$0.00
Total Expenditures Without Ending Fund Balances	\$134,664.62	\$128,708.16	\$163,269.18	\$161,400.00

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.

Beginning Fund Balance



Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800101 Beginning Balance	\$105,318.68	\$298,204.37	\$399,061.39	\$452,534.06
Revenues				
	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
313610001 Natural Gas 45%	0.00	0.00	0.00	76,500.00
336008700 Motor Vehicle Fuel Tax	109,979.60	110,349.45	112,313.64	112,500.00
344100000 Street Maintenance & Repair Charges		288.95	293.20	0.00
369100002 Sale of Scrap and Junk		3,452.19	0.00	0.00
369900101 Other Miscellaneous Revenue	106.55	66.48	0.00	0.00
397420101 Transfer From General Fund	32,256.92	28,400.00	35,000.00	0.00
Street Operating	\$142,343.07	\$142,557.07	\$147,606.84	\$189,000.00
Street Improvement Reserve				
313610101 Natural Gas 15%	138,789.73	163,097.07	112,920.44	25,500.00
316460101 Cable TV 60%	442.86	0.00	0.00	0.00
Taxes	\$139,232.59	\$163,097.07	\$112,920.44	25,500.00
333202000 BFCG-Columbia Ave BST	52,767.00	0.00	0.00	243,400.00
334028000 Adams St - St Of Wa	8,711.00	0.00	0.00	
334038000 TIB Grant-E Birth St				778,500.00
334038001 TIB - West Adams Street	162,110.75	0.00	0.00	189,000.00
334069000 HAEIFC	22,470.00	0.00	0.00	0.00
337070000 County STP Allocations	48,579.00	27,442.52	0.00	0.00
State Generated Revenues	\$294,637.75	\$27,442.52	\$0.00	\$1,210,900.00

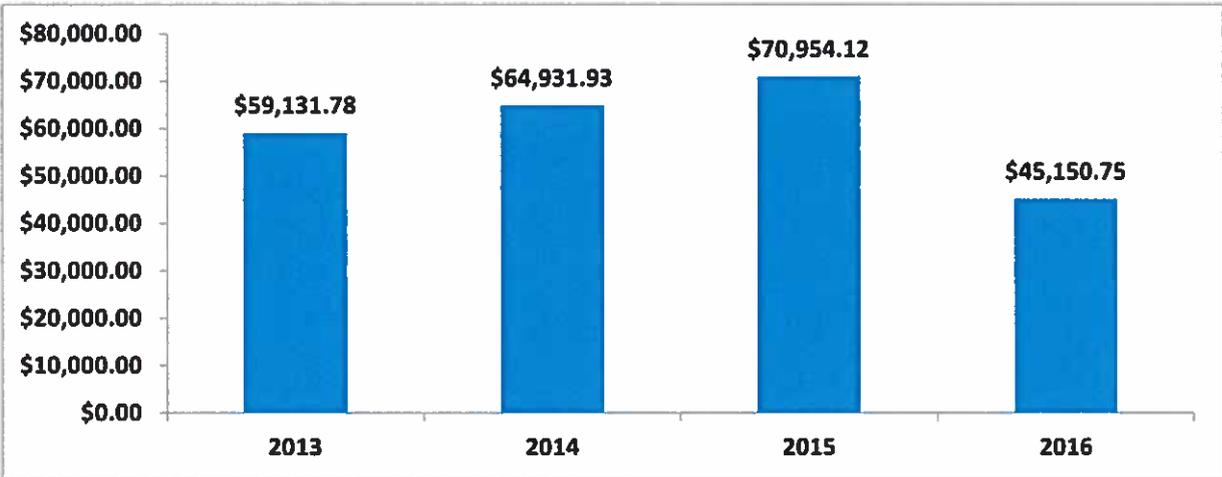
	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
361110101 Interest Earned On Investment	717.29	2,247.04	3,025.39	2,300.00
367110000 Gifts, Pledges, Grants & Bequests -Private	5,181.30	0.00		
Misc Revenues	\$5,898.59	\$2,247.04	\$3,025.39	\$2,300.00
Total Revenues Without Beginning Fund Balances	\$582,112.00	\$335,343.70	\$263,552.67	\$1,427,700.00

Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
542301000 Street Repair - Wages	2,048.25	7,472.00	14,805.10	14,500.00
542301001 Street Repair - Overtime	0.00	106.76	57.13	300.00
542301002 Street Repair - Buyout	0.00	0.00	0.00	500.00
542302000 Street Repair - Benefits	790.10	2,926.67	6,192.62	8,500.00
542302001 Street Repair OT Benefits	1.26	20.99	11.67	100.00
542303100 Street Repair & Maint Supplies	4,917.73	2,471.01	5,269.32	4,000.00
542304100 Street Repair & Maintenance Service	155.95	0.00	0.00	0.00
542401000 Storm Drain - Wages	2,048.25	1,467.40	2,111.70	4,000.00
542401001 Storm Drain - Overtime	0.00	19.64	28.58	200.00
542402000 Storm Drain - Benefits	790.10	864.03	1,103.10	3,050.00
542402001 Storm Drain - Overtime Benefits	1.26	3.92	5.84	100.00
542611000 Sidewalks - Maint/repair Wages	0.00	0.00	0.00	0.00
542611001 Sidewalks - Overtime	0.00	0.00	0.00	0.00
542612000 Sidewalks-Maint/repair Benefit	0.00	0.00	0.00	0.00
542612001 Sidewalks OT Taxes & Benefits	0.00	0.00	0.00	0.00
542613100 Sidewalks - Office/Oper Supplies	717.66	460.86	0.00	2,000.00
542633100 Street Lights-Office/Oper Supplies	354.00	471.12	0.00	1,000.00
542634100 Street Lights - Professional Services	0.00	0.00	0.00	1,000.00
542634700 Street Lights - Electricity	13,660.65	13,284.83	14,853.94	14,700.00
542641000 Traffic Control - Wages	0.00	0.00	0.00	0.00
542642000 Traffic Control - Benefits	0.00	0.00	0.00	0.00
542643100 Traffic Control - Supplies	0.00	1,264.07	1,163.67	1,000.00
542643101 Street Signing & Replacement	0.00	3,127.51	2,430.81	2,000.00
542644100 Traffic Control- Street Stripe	25,295.25	0.00	0.00	10,000.00
542661000 Snow & Ice Control - Wages	8,656.69	8,385.44	4,757.17	8,100.00
542661001 Snow & Ice Control - Overtime	272.72	267.16	28.58	1,000.00
542662000 Snow & Ice Control - Benefits	3,890.29	4,141.17	2,298.95	5,100.00
542662001 Snow & Ice Control-OT Ben	52.19	58.00	6.32	500.00
542663100 Snow & Ice Control - Materials	467.96	6,220.21	2,143.42	6,000.00
542671000 Street Cleaning - Wages	9,198.98	11,818.31	6,868.69	8,100.00
542671001 Overtime Earnings	0.00	29.04	57.13	500.00
542672000 Street Cleaning - Benefits	5,909.29	4,754.12	3,370.55	5,100.00
542672001 OT Taxes And Benefits	1.26	7.09	11.67	100.00
542673100 Street Cleaning - Materials	0.00	2,667.61	2,058.30	2,600.00

	2013	2014	2015	2016
	Actual	Actual	Actual	Proposed
542703100 Alley/shoulder-maintenance	3,300.07	2,608.56	4,240.91	4,000.00
542703101 Trees Maintenance Supplies	3,631.78	926.70	2,571.65	2,800.00
542704900 Roadside Contracted Services	5,400.00	1,337.27	5,699.74	5,000.00
Streets-Maintenance	\$91,561.69	\$77,181.49	\$82,146.56	\$115,850.00
543101000 Street: Superintendent Wages	13,247.28	13,512.24	13,782.48	14,150.00
543102000 Street: Superintendent Benefits	5,386.15	5,518.29	6,095.02	7,050.00
543303100 Street: Misc. Supplies	5,195.69	7,504.70	5,845.24	5,500.00
543303500 Street: Small Tools & Equip.	142.69	2,268.54	1,798.24	1,500.00
543304100 Street: Professional Services	95.67	949.33	864.84	1,000.00
543304200 Street: Communications	2,402.64	2,758.73	2,687.58	3,200.00
543304600 Street: Insurance	9,176.62	2,535.91	8,387.06	9,000.00
543304700 Street: Utilities	3,036.07	2,714.32	2,516.29	3,200.00
543501000 Equipment/bldg Maint Wages	2,048.25	1,467.40	5,281.48	4,800.00
543501001 Equip/bldg Maint - Overtime	0.00	19.64	57.13	500.00
543502000 Equipment/bldg Maint Benefits	790.10	864.03	2,539.22	3,700.00
543502001 Equip OT Taxes & Benefits	1.26	3.92	11.67	100.00
543503100 Street: Parts & Supplies	4,634.11	6,074.65	4,447.90	4,400.00
543503200 Street: Fuel Consumed	7,755.03	10,712.04	5,826.99	7,000.00
543504100 Street: Professional Services	1,594.60	927.22	617.59	1,000.00
543504300 Street Travel For Training	89.94	167.30	284.55	520.00
543504800 Street: Equipment Maintenance	3,045.08	5,196.62	3,662.91	6,000.00
543504801 Street: Auto Parts & Repairs	336.15	2,030.94	0.00	0.00
543504900 Street Training	208.67	100.00	49.66	520.00
Street Admin & Overhead	\$59,186.00	\$65,325.82	\$64,755.85	\$73,140.00
591957500 Machinery & Equipment	62,552.61	0.00	0.00	0.00
595306306 Date Sidewalk City	0.00	784.55	0.00	0.00
594427500 Capital Leases Principal	0.00	37,471.08	0.00	0.00
594426400 Machinery & Equipment		20,799.94	19,842.48	22,000.00
595306302 Columbia Ave BST BFCG Federal	0.00	0.00	23,120.00	10,000.00
595306301 Columbia Ave BST City Match	0.00	0.00	20,215.11	165,000.00
595306306 Date Sidewalk City	2,501.49	0.00	0.00	243,500.00
595306313 TIB - W Adams Construction Grant	104,208.00	0.00	0.00	0.00
595306320 CIA Access Road Const. City Match	5,279.95	0.00	0.00	0.00
595476101 West Adams Railroad	142.30	0.00	0.00	0.00
595616300 Birch Street Sidewalks & Curbs	47,762.25	0.00	0.00	87,000.00
595646300 Street Signing & Replacement	1,343.89	0.00	0.00	778,500.00
595306300 Chip Seal Program	0.00	32,923.80	0.00	0.00
597416300 Transfer To Street Capital Projects	0.00	0.00	0.00	21,000.00
595106300 West Adams Engineering City	279.77	0.00	0.00	
595636301 TIB-S Columbia Ave. Project Grant	0.00	0.00	0.00	189,000.00
595106310 West Adams Engineering Grant	2,517.89	0.00	0.00	0.00
595306303 TIB - W Adams Const. City Match	11,890.47	0.00	0.00	0.00
Total Street Imp. Res. w/o Ending Fund Balance	\$238,478.62	\$91,979.37	\$63,177.59	\$1,516,000.00

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 tourists.

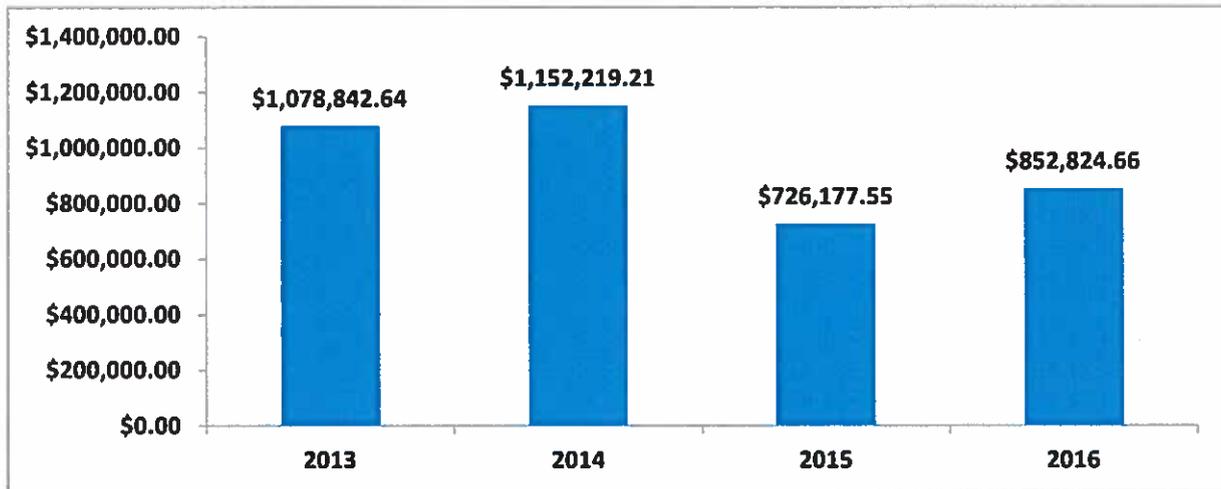
Beginning Fund Balance



Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800104 Beginning Fund Balances	\$59,131.78	\$64,931.93	\$70,954.12	\$45,150.75
Revenues				
	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
313300000 State Shared Tax Revenues	13,445.80	15,091.34	14,902.68	12,000.00
361110104 Interest Earned On Investment	277.65	407.73	422.60	350.00
Total Revenues with beginning Fund Balance	\$13,723.45	\$15,499.07	\$15,325.28	\$12,350.00
Expenditures				
	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
557304100 Hotel/Motel Committee Allocations	7,923.30	9,476.88	10,969.29	12,000.00
594576400 Machinery & Equipment	0.00	0.00	30,159.36	9,840.00
Expenditures with Ending Fund Balance	\$7,923.30	\$9,476.88	\$41,128.65	\$21,840.00

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 laws of the State of Washington.

Beginning Fund Balance



Account Title	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308100111 Beginning Balance	\$1,078,842.64	\$1,152,219.21	\$726,177.55	\$852,824.66
Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
361100111 Interest Earned On Investment	4,959.38	0.00	0.00	
361110111 Interest Earned On Investment	0.00	5,541.15	5,438.88	5,500.00
361400001 Interfund Water Loan Interest	6,480.00	5,860.63	5,235.06	4,610.00
361400002 USDA Water Loan Interest	0.00	0.00	5,000.00	4,530.00
381207902 USDA Water Loan Principal	0.00	0.00	47,791.04	48,270.00
381207901 Interfund Water Loan Principal	61,937.19	62,556.56	63,182.13	63,820.00
Revenues Without Beginning Fund Balances	\$73,376.57	\$73,958.34	\$126,647.11	\$126,730.00
581100012 Interfund Loan To Water Fund	0.00	500,000.00	0.00	0.00
Expenditures Without Ending Fund Balances	\$0.00	\$500,000.00	\$0.00	0

Capital funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures 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 Balance

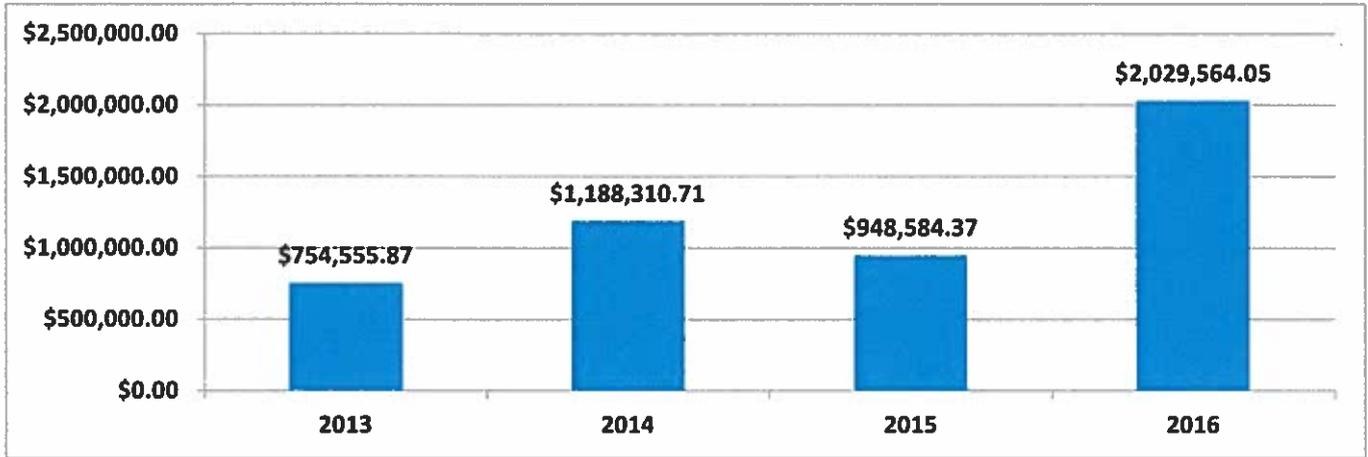


	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800300 Beginning Balance	\$139,853.99	\$161,131.96	\$177,211.03	\$196,736.45
Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
318340001 REET 1	10,456.17	7,525.19	9,598.90	9,000.00
361110300 REET 1 Investment Interest	262.46	840.49	1,027.74	700.00
318350000 REET 2	10,456.17	7,525.19	9,598.90	9,000.00
361110400 REET 2 Investment Interest	103.17	188.20	286.94	200.00
334038000 TIB - Adams Street	0.00	0.00	0.00	
334069000 HAEIFC	0.00	0.00	0.00	
397416300 Transfer From Street Fund	0.00	0.00	0.00	
	\$21,277.97	\$16,079.07	\$20,512.48	\$18,900.00
330000000 RR Interchange Grant	\$0.00	\$0.00	\$0.00	\$500,000.00
334042000 CERB Grant Interchange Study	\$0.00	\$0.00	\$17,712.93	\$0.00
State Generated Revenues	\$0.00	\$0.00	\$17,712.93	\$500,000.00
367000000 Misc Revenue	\$0.00	\$0.00	\$17,250.00	\$0.00
397580001 Transfer from General City Match	\$0.00	\$0.00	\$1,000.00	\$0.00
Revenues Without Beginning Fund Balances	\$21,277.97	\$16,079.07	\$56,475.41	\$518,900.00

	2013	2014	2015	2016
	Actual	Actual	Actual	Proposed
595106000 RR Interchange Engineering	0.00	0.00	0.00	500,000.00
595906000 RR Intercange Study	0.00	0.00	36,949.99	0.00
Capital Expentures	\$0.00	\$0.00	\$36,949.99	\$500,000.00

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 ensure 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



	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800401 Beginning Fund Balances	105,000.00	105,000.00	120,000.00	1,199,564.05
308802401 Beginning Reserve Balance	649,555.87	1,083,310.71	828,584.37	830,000.00
Total Estimated Beginning Balance	\$754,555.87	\$1,188,310.71	\$948,584.37	\$2,029,564.05

(Includes Operating & Reserve)

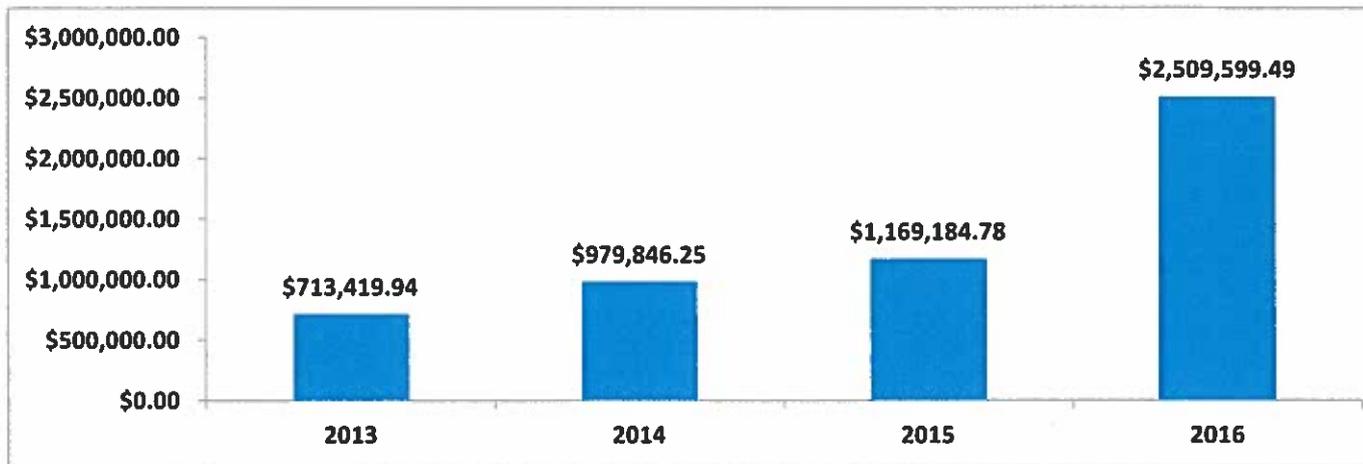
Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
333664600 DOH Grant -Well 6	0.00	0.00	9,874.04	0.00
343400001 Other Water Service Fees	1,013.00	888.00	842.00	800.00
343400003 Surcharges For Water	173,615.77	173,306.59	190,666.48	173,000.00
343400099 Bulk Water	1,904.75	866.70	116.77	1,000.00
343400100 Lamb-weston Water Charges	446,502.86	407,139.23	449,872.37	408,000.00
343400200 Water Charges	644,861.68	685,478.86	748,716.29	700,000.00
343400300 Water Hook-up Charges	8,523.00	7,090.00	11,464.00	7,000.00
357390001 Court Restitution	0.00	197.67	0.00	0.00
359900000 Late Fees And Interest	20,841.90	19,669.93	22,370.00	19,000.00
361110000 Interest On Investment	2,279.69	1,798.97	1,805.20	2,000.00
369100000 Sale Of Scrap And Junk	1,108.50	4,193.03	107.75	0.00
369904000 Other Miscellaneous Revenue	1,917.99	1,196.82	0.00	0.00
389000401 Other Non-Revenue Receipts	1,200.00	0.00	600.00	0.00
395100001 Farm Agreement	131,167.50	133,255.00	130,067.50	131,620.00
334042001 PWB K/C Grant	25,254.14	0.00	0.00	0.00
361110101 Interest On Investment	3,251.89	5,323.57	5,292.68	5,500.00
381100012 Loans Received From General	0.00	500,000.00	0.00	0.00
382800000 PWB K/C Loan	210,181.11	0.00	0.00	0.00
Revenues Without Beginning Fund Balances	\$1,673,623.78	\$1,940,404.37	\$1,571,795.08	\$1,447,920.00

	2013	2014	2015	2016
Expenditures	Actual	Actual	Actual	Proposed
534103100 Wtr.dept: Acctng/admin Supply	2,499.08	544.87	421.80	2,400.00
534104100 Wtr.dept: Professional Services	13,177.63	8,108.68	8,822.65	20,000.00
534104102 Well 6 Study	0.00	0.00	17,549.04	0.00
534104400 Excise/use Tax	63,913.86	64,959.87	68,990.94	71,400.00
534104600 Wtr.dept: Insurance	42,637.77	10,552.32	38,203.84	43,000.00
534104700 Interfund Taxes For General Fund	122,469.96	114,729.25	126,151.01	125,000.00
534104900 Miscellaneous	180.80	721.00	1,173.00	1,020.00
534104901 Wtr.dept: Billing Costs	2,376.90	2,585.10	3,387.05	2,250.00
534201000 Water Dept: Salaries (admin)	22,696.17	25,253.85	30,509.64	42,350.00
534201400 Buyout Earnings	0.00	0.00	0.00	1,400.00
534202000 Water Dept: Salaries (admin) Benf.	8,159.02	11,102.45	14,807.38	22,250.00
534204100 Wtr.dept: Rate Study	4,005.63	2,275.11	27,247.50	20,000.00
534404900 Water Dept: Training Profess. Services	195.00	440.00	1,629.67	1,530.00
534501000 Water Dept: Salaries (supt.)	23,182.80	23,646.48	24,119.52	24,700.00
534502000 Water Dept: Salaries (supt.) Benefits	9,425.12	9,657.16	10,667.89	12,150.00
534503100 Wtr.dept: Operation & Supplies	34,963.17	42,552.90	87,851.10	71,400.00
534503200 Wtr.dept: Fuel Consumed	7,134.29	9,296.95	5,812.42	7,000.00
534503500 Water - Small Tools & Equip	0.00	149.22	544.78	1,040.00
534504100 Water Utilities - Profess. Services	711.66	0.00	0.00	0.00
534504200 Wtr.dept: Communications	2,367.57	2,865.76	2,736.46	2,450.00
534504700 Wtr.dept: Utilities	3,036.18	2,714.48	2,516.45	3,270.00
534504800 Wtr.dept: Equip. Maint. Contracted	15,205.66	51,036.44	20,105.00	40,800.00
534604100 Cross Connection Control Srvc	480.00	0.00	0.00	0.00
534701000 Water Dept: Clerical Salaries	37,542.19	43,823.19	45,798.03	55,450.00
534701001 Overtime -Clerical	0.00	133.06	245.52	800.00
534702000 Water Dept: Clerical Salaries Ben.	22,006.85	26,246.88	29,063.28	37,200.00
534702001 Overtime - Clerical Benefits	0.00	22.26	30.39	0.00
534801000 Water Dept: Maintenance Wages	70,591.76	86,978.92	62,777.79	56,300.00
534801001 Water Dept: Maint. Overtime	1,810.12	2,052.12	645.20	3,060.00
534802000 Water Dept: Maintenance Wages l	34,844.45	40,469.24	32,362.67	40,000.00
534802001 Water Dept Maint OT Benefits	366.12	432.77	85.03	500.00
534802200 Water Taxes And Benefits OT	0.00	0.00	0.00	520.00
534803100 Wtr.dept: Chemicals/supplies	15,842.95	18,501.34	17,000.03	16,320.00
534804100 Water Dept: Professional Services	7,981.92	0.00	0.00	0.00
534804300 Wtr.dept: Travel Expenses	537.13	552.89	672.55	1,560.00
534804700 Wtr.dept: Well Electricity	165,420.54	163,139.54	163,413.36	204,000.00
534804800 Wtr.dept: Auto Repairs & Maint	4,674.96	0.00	0.00	0.00
534804900 Contracted Services	872.87	5,016.48	0.00	4,080.00
534904001 State Certificates & Surchrgs	2,318.11	2,355.80	2,158.30	4,680.00
589000401 Misc: Non-Expenditures / Refunds	0.00	0.00	0.00	0.00
581200000 General Support Principal Payment	61,937.19	62,556.56	63,182.13	63,820.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
581200002 USDA General Support Loan	0.00	0.00	47,791.04	48,270.00
589000401 Non-Expenditure/Refunds	600.00	600.00		
591347800 PWB K/C Loan Principal	45,693.66	45,693.67	45,693.67	45,700.00
592348202 USDA General Support Loan Inst.	0.00	0.00	5,000.00	4,530.00
592348200 General Support Interest Payment	6,480.00	5,860.63	5,235.06	4,610.00
592348302 PWB K/C Loan Interest	2,034.02	3,198.56	3,084.32	2,970.00
597347000 Transfer To DWSRF Fund(414)	28,783.43	28,184.00	27,584.12	26,990.00
597347007 Transfer To Bond Redemption	134,520.00	129,202.50	123,930.00	123,930.00
597347009 Transfer To Bond Red Series B	100,000.00	100,000.00	0.00	0.00
597347010 Transfer -USDA Principal	0.00	0.00	100,000.00	200,000.00
594346210 Machinery & Equipment	0.00	10,269.93	19,842.48	20,000.00
594346300 CPE Waterline Project	0.00	150,668.83	0.00	0.00
594346301 Capital Projects Professional Services	17,603.75	9,617.18	0.00	0.00
594346302 ConAgra Water Main Extension	0.00	66,191.63	0.00	
594346323 K/C Construction Loan	68,646.32	0.00	0.00	
594346401 Buildings & Structures	0.00	39,336.84	31,992.68	51,000.00
594347000 Machinery & Equipment	29,942.33	0.00	0.00	
594347500 Capital Leases Principal	0.00	5,834.00	0.00	0.00
597347010 Transfers-USDA Principal		750,000.00		
Total Expenditures w/o Ending fund Balance	\$1,239,868.94	\$2,180,130.71	\$1,320,834.79	\$1,531,700.00

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



	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800402 Beginning Fund Balance	70,000.00	80,000.00	80,000.00	1,359,599.4
308802402 Beginning Reserve Balance	643,419.94	899,846.25	1,089,184.78	1,150,000.0
Total Estimated Beginning Balance (includes Operating & Reserve)	\$713,419.94	\$979,846.25	\$1,169,184.78	\$2,509,599.4

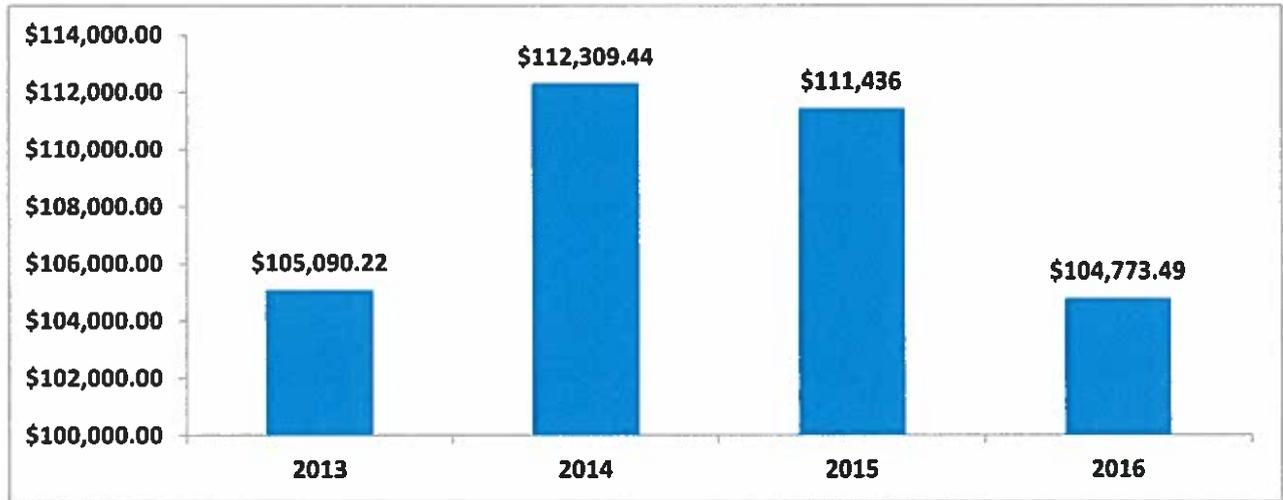
Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
343500003 Surcharges For Sewer	69,328.11	70,753.44	76,714.65	70,380.0
343500200 Sewer Charges	633,611.05	648,276.14	702,000.09	663,000.0
343500300 Sewer Connection Charges	8,148.00	8,148.00	10,476.00	8,160.0
343500400 Sewer Inspection For Hook-up	50.00	0.00	0.00	300.0
359900001 Miscellaneous Fines and Penalties	0.00	0.00	17,687.12	0.0
361110402 Interest On Investment	1,229.36	1,605.78	1,648.73	1,020.0
362500001 Farm Lease - Amber Fields	36,507.11	46,205.64	38,403.01	35,700.0
369100003 Sale of Scrap and Junk	0.00	145.66	0.00	0.0
369900402 Miscellaneous Revenues	106.55	1,762.69	0.00	0.0
389000000 Other Non-Revenue Receipts	50.00	135.70	0.00	0.0
361110002 Interest On Investment	2,549.37	5,135.36	7,216.66	2,040.0
Revenues Without Beginning Fund Balances	\$751,579.55	\$782,168.41	\$854,146.26	\$780,600.0

Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
535103100 Swr.dept: Acctng/admin Supply	2,433.02	691.02	582.58	2,400.0
535104100 Swr.dept: Admin Professional Services	10,583.09	12,574.12	27,574.67	40,000.0
535104400 Excise/use Tax	17,451.93	15,787.69	18,346.42	17,170.0
535104500 Swr. Dept: Rentals & Leases	0.00	0.00	0.00	120.0
535104600 Swr.dept: Insurance	0.00	5,246.96	20,375.42	22,440.0
535104700 Interfund Taxes For General Fund	46,082.81	43,630.64	47,351.44	51,000.0
535104900 Profession Services/Training	79.71	700.00	1,064.67	2,350.0
535104901 Swr.dept: Billing Costs	2,376.81	2,585.02	2,881.93	3,000.0
535105000 Swr.dept: State Discharge Fee	0.00	1,345.40	0.00	3,570.0
535201000 Sewer Dept: Salaries (admin)	19,416.50	21,869.59	27,034.20	28,200.0
535201400 Buyout Earnings	0.00	0.00	0.00	1,300.0
535202000 Sewer Dept: Salaries (admin) Benefits	6,608.50	9,483.31	13,018.39	14,450.0
535204101 Swr.dept:professional Services	5,737.62	7,734.01	1,879.04	17,690.0
535501000 Sewer Dept: Salaries (supt.)	23,182.80	23,646.48	24,119.52	24,700.0
535502000 Sewer Dept: Salaries (supt.) Benefits	9,425.12	9,657.16	10,667.89	12,150.0
535503100 Sewer Dept: Operation & Supplies	14,923.47	29,840.51	30,146.59	25,500.0
535503200 Sewer Dept: Fuel Consumed	8,277.52	9,083.19	4,977.56	7,000.0
535503500 Sewer - Small Tools & Equip	0.00	444.07	5,044.41	5,000.0
535504100 Sewer Dept - Maintenance Professional S	566.25	0.00	0.00	0.0
535504200 Sewer Dept: Communications	2,831.93	3,405.74	3,583.12	3,060.0
535504600 Swr.dept: Insurance	19,118.30	0.00	0.00	0.0
535504700 Sewer Dept: Utilities For Shop	3,036.13	2,714.40	2,516.34	3,270.0
535504800 Sewer Dept: Equipment Maint.	19,483.89	51,002.90	82,971.43	51,000.0
535506301 Weed Abatement	116.92	0.00	0.00	
535701000 Sewer Dept: Clerical Salaries	24,465.80	34,640.87	34,145.20	43,500.0
535701001 Overtime - Accounting Clerk	0.00	88.67	163.64	800.0
535702000 Sewer Dept: Clerical Benefits	14,384.75	20,760.52	21,925.41	29,300.0
535702001 Clerk OT Taxes And Benefits	0.00	14.86	20.19	0.0
535801000 Sewer Dept: Maintenance Wages	65,709.98	80,052.78	69,555.26	81,800.0
535801001 Maintenance: Overtime	3,301.41	2,864.26	4,233.34	3,060.0
535802000 Sewer Dept: Maintenance Benefits	31,737.81	36,972.80	34,965.98	48,000.0
535802001 Maintenance OT Taxes And Benefits	609.95	629.29	326.95	1,020.0
535803100 Sewer Dept: Chemicals/supplies	966.77	5,407.81	5,343.99	7,000.0
535804100 SewerDept - Operations Professional Ser	21,183.06	0.00	0.00	0.0
535804300 Sewer Dept: Travel Expenses	191.35	112.01	415.37	1,040.0
535804700 Swr.dept: Disposal Electricity	73,998.49	93,359.22	96,105.09	105,000.0
535804800 Swr.dept: Auto Repairs & Maint	326.90	0.00	0.00	0.0
535804900 Swr.dept: Education Expenses	697.66	0.00	0.00	0.0
535804901 Contracted Services	1,282.46	5,430.47	1,934.75	4,080.0
535904001 State Certs & Surcharges	4,886.26	1,750.16	3,181.78	5,000.0
Sewer	\$455,474.97	\$533,525.93	\$596,452.57	\$664,970.0

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
594356200 Buildings & Structures	0.00	43,200.00	47,436.50	50,000.0
594356400 Machinery & Equipment	0.00	10,269.95	19,842.48	20,000.0
594357000 Machinery & Equipment	29,678.27	0.00	0.00	0.0
594357500 Capital Leases Principal	0.00	5,834.00		
Debt, Interfund Transfers, Non Expeditures	\$29,678.27	\$59,303.95	\$67,278.98	\$70,000.0
Total Expenditures Without Ending Fund Balances	\$485,153.24	\$592,829.88	\$663,731.55	\$734,970.0

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 services. Starting January 1, 2016 Basin Disposal would take over the billing of the Solid Waste. The City will no longer bill Solid Waste pickup.

Beginning Fund Balance



Title	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800403 Beginning Balance (Includes Operating and Reserves)	\$105,090.22	\$112,309.44	\$111,436	\$104,773.49
Revenues	2013 Actual	2014 Actual	2015 Actual	2016
343700000 Sanitation Collections	272,318.21	272,927.06	270,000.00	0.00
343700001 Chipper Services	929.15	180.00	700.00	100.00
333152201 Wood Chipping -Federal Grant	0.00	1,542.33		0.00
343700003 Surcharge For Solid Waste	42,727.18	42,580.36	40,000.00	0.00
361110403 Interest Earned On Investment	289.87	375.18	200.00	0.00
369900403 Miscellaneous Revenue	2,525.90	0.00	0.00	0.00
337080000 Franklin County Solid Waste	0.00	0.00	0.00	0.00
361110003 Interest On Investment	258.12	438.66	479.89	750.00
Revenues without Beginning Fund Balances	\$319,048.43	\$318,043.59	\$311,379.89	\$850.00

Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
537103100 Sanit.dept:accounting Supplies	300.16	544.81	227.49	0.00
537104100 Sanit.dept: Audit Expense	2,600.36	0.00	912.00	0.00
537104200 Sanit.dept: Billing Costs	2,376.78	2,584.85	2,598.69	0.00
537104700 Interfund Taxes For General Fund	20,584.28	19,033.78	15,788.02	0.00
537104900 Miscellaneous	77.94	1,392.10	19,087.26	0.00
537105300 Excise/use Tax	16,102.15	15,554.02	0.00	0.00
537201000 Sanit.dept: Salaries (admin)	9,839.04	10,152.99	10,426.80	0.00
537201002 Buyout Earnings	0.00	0.00	0.00	0.00
537202000 Sait. Dept: Salaries (admin) Benef.	4,651.39	4,856.74	5,366.14	0.00
537604700 Sanit Dept: Spring Clean-up	0.00	0.00	0.00	0.00
537604701 Sanit.dept: Waste Transport.	225,045.00	226,259.94	232,699.11	0.00
537701000 Sanit.dept: Salaries/cstmr Srv	18,469.25	23,618.55	22,972.33	0.00
537701001 Customer Service - Overtime	0.00	57.19	0.00	0.00
537702000 Customer Service - Benefits	11,782.86	14,852.34	15,594.07	0.00
537702001 Customer Service OT Taxes & Benefits	0.00	9.56	0.00	0.00
Total Expenditures w/o Ending Balance	\$311,829.21	\$318,916.87	\$325,671.91	0

**Fund 414-Drinking Water State Revolving
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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308800414 DWSRF Beginning Fund Balance	\$0.38	\$0.38	\$0.61	\$0.61
397340202 Transfer From Water Fund -Debt Payment	28,783.43	28,184.00	27,584.12	26,990.00
Total Revenue from transfers	\$28,783.43	\$28,184.00	\$27,584.12	\$26,990.00
591347200 Dwsrf:principal Payment	23,986.19	23,986.19	23,986.19	23,900.00
592348000 Dwsrf Loan: Interest Payment	4,797.24	4,197.58	3,597.93	3,000.00
Total Debt Service Payments	\$28,783.43	\$28,183.77	\$27,584.12	\$26,900.00

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual
308100415 Beginning Fund Balance	245,440.32	245,720.61	245,720.61	245,720.61
361100005 Interest Earned On Investment	280.29	0.00	0.00	0.00
597347011 Transfs. To Bond Redemption For Overage	0.00	0.00	0.00	0.00
	\$245,720.61	\$245,720.61	\$245,720.61	\$245,720.61

416-Water/Sewer Bond Redemption

The Water/Sewer Bond Redemption 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.

	2013	2014	2015	2016
	Actual	Actual	Actual	Actual
308800416 Beginning Balance	97,385.61	96,784.68	97,000.00	100,546.03
361110416 Interest on Investment	0.00	1,892.24	2,294.11	2,000.00
397340000 Interfund Transfer From Water Dept	134,520.00	129,202.50	123,930.00	123,930.00
397347009 Interfund Transfer From Water Series B	100,000.00	100,000.00	0.00	0.00
397347010 USDA Principal Retirement	0	750,000	100,000.00	200,000.00
Total Revenue from transfers	\$234,520.00	\$979,202.50	\$223,930.00	\$325,930.00
591347201 2004 Wtr Bond Principal (usda)	27,128.64	776,834.87	158,128.43	269,000.00
591347202 2005 Farm Bond PRIN (Re-Issue)	100,000.00	100,000.00	0.00	0.00
592348300 2005 Farm Bond I (re-issue)	2,776.00	22,442.50	17,170.00	17,170.00
592348301 2004 Wtr Bond Interest (usda)	7,963.36	7,992.13	48,631.57	38,000.00
592348400 Bond Administration	600.93	0.00	425.00	300.00
Total Debt Service Payments	\$235,120.93	\$979,202.50	\$224,355.00	\$324,470.00

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

	2013	2014	2015	2016
	Actual	Actual	Actual	Actual
308800633 Beginning Balance	8,964.17	9,910.66	10,745.48	6,353.32
Revenues				
	2013	2014	2015	2016
	Actual	Actual	Actual	Proposed
386000000 Weapons Permits	639.00	574.00	715.00	500.00
386100000 Building Permit: St.sur.chrg.	166.50	162.00	139.50	250.00
386100100 Weapons/fingerprints	385.00	359.75	329.75	450.00
386830000 Trauma Care	1,158.12	938.89	977.38	1,200.00
386833100 Auto Theft Prevention Fee	2,284.86	1,809.94	1,918.20	2,000.00
386833200 Trauma Brain Injuries	436.43	352.31	367.59	500.00
386880000 Court Receipts - PSEA 54	189.38	222.49	236.37	250.00
386890900 State Patrol Highway Account	442.69	511.83	285.23	300.00
386891400 HWY Safety Act	123.65	142.75	79.48	200.00
386891500 Death Inv Acct	77.82	89.90	50.07	150.00
386910000 Court Receipts: State	14,286.30	13,353.13	13,074.69	25,000.00
386920000 Court Receipts: Psea	7,717.80	6,078.88	7,171.78	11,000.00
386960100 Breath Test	19.30	147.13	11.09	1,000.00
386970000 Judicial Info Systems Account	4,161.24	3,476.74	3,913.83	4,500.00
386990000 School Zone Safety	286.77	276.44	475.09	1,000.00
389100200 County/crime Victim Compnstr	555.79	492.01	539.57	650.00
Revenues Without Beginning Fund Balances	\$32,930.65	\$28,988.19	\$30,284.62	\$48,950.00
Expenditures				
	2013	2014	2015	2016
	Actual	Actual	Actual	Proposed
586000000 Court Receipts - State Remit.	22,193.48	19,654.50	16,538.56	0.00
586000002 Building Permits -st.surcharge	152.80	171.00	148.50	250.00
586000100 County/crime Victim Compenstr	0.00	0.00	2,882.22	650.00
586007000 School Zone Safety	286.77	276.44	565.54	1,000.00
586009000 Weapons Permits	363.00	306.00	699.00	500.00
586009601 Breath Test - State	663.46	881.05	414.59	0.00
586009700 Judicial Info System	4,161.24	3,476.74	4,200.86	4,500.00
586830001 Trauma Brain Injuries	436.43	352.31	392.02	500.00
586830002 Auto Theft	2,284.86	1,809.94	2,050.69	2,000.00
586880000 ST Gen Fund 54	0.00	0.00	61.03	250.00
586890900 ST Patrol HWY Account	0.00	0.00	14.85	300.00
586891400 HWY Safety Account	0.00	0.00	4.11	200.00
586891500 Death Inv Account	0.00	0.00	2.58	150.00
586910000 ST General Fund 40	0.00	0.00	3,331.85	25,000.00
586920000 ST General Fund 50	0.00	0.00	2,000.75	11,000.00
586900000 Trauma Care	1,148.12	938.89	1,043.38	1,200.00

	2013 Actual	2014 Actual	2015 Actual	2016 Proposed
586900100 Weapons/fingerprints	294.00	286.50	326.25	450.00
586960100 Crime Lab Analysis	0.00	0.00	0.00	1,000.00
Expenditures Without Ending Fund Balances	\$31,984.16	\$28,153.37	\$34,676.78	\$48,950.00

Resources

- A. Ordinance No. 961-2015 Annual Budget Adopted
- B. Resolution No. 2015-16 Salary Schedules
- C. Ordinance No. 958-2015 Valorem General Property taxes and Levy Certification
- D. Debt Obligation
- E. Capital Facility Project 2016
- F. Long Terms Capital Expenses
- G. Directory of Officials
- H. Glossary of Budget Terms

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 961-2015

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF CONNELL FOR THE 2016 FISCAL YEAR IN THE TOTAL AMOUNT OF \$13,185,150.00 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 2016, 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 40 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	3,198,800.00	3,198,800.00
002	General Reserve Fund	1,167,700.00	1,167,700.00
101	Street Fund	1,837,700.00	1,837,700.00
104	Hotel/Motel Tax Fund	44,340.00	44,340.00
111	General Support Fund	979,230.00	979,230.00
300	Capital Facilities Fund	715,500.00	715,500.00
401	Water Utility Department Fund	2,399,920.00	2,399,920.00
402	Sewer Utility Department Fund	2,012,200.00	2,012,200.00
403	Solid Waste Fund	75,950.00	75,950.00
414	DWSRF Loan (CTED)	26,990.00	26,990.00
415	Water/Sewer Bond Reserve	245,440.00	245,440.00
416	Water/Sewer Bond Redemption	423,930.00	423,930.00
633	State Remittance Fund	57,450.00	57,450.00
	TOTAL	\$13,185,150.00	\$13,185,150.00

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, 2016 are fixed at \$13,185,150.00.

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 21 day of December, 2015; and APPROVED by the Mayor this 22 day of December, 2015.

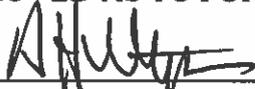
ORDINANCE NO. 961-2015
ADOPTING THE 2016 BUDGET
Page 2.



Bruce Blackwell, Mayor

ATTEST:


Maria Peña, City Clerk-Treasurer

APPROVED AS TO FORM:


Dan F. Hultgren, City Attorney

INTRODUCED: 12-7-15
ADOPTED: 12-21-15
APPROVED: 12-22-15
PUBLISHED: 12-31-15, 2015 in the Franklin County Graphic,

A COPY OF THIS ORDINANCE WAS SENT TO THE OFFICE OF THE STATE
AUDITOR ON THE 22 DAY OF December, 2015.

City of Connell, Washington

RESOLUTION NO. 2015-16

A RESOLUTION SETTING SALARY SCHEDULES FOR 2016.

WHEREAS, the City Council of the City of Connell has discussed salaries for city employees for the year 2016, 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% Cost of Living Adjustment (COLA) upon the current 2015 salary matrix which has been established by council and discussed previously with employees to be for Non-Union employees. The Union salary reflects a 3% Cost of Living Adjustment (COLA) upon the current 2015 Union salary matrix. 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	6,902.71 – 8,242.20
City Clerk/Treasurer	4,905.63 – 5,857.58
Deputy City Clerk/Treasurer	3,660.66 – 4,371.01
Accounting Clerk	2,868.22 – 3,424.80
Accounting Clerk	2,868.22 - 3424.80
Building Services Clerk	3,486.34- 4,162.87
Park and Recreation Director (Reg. Part Time)	900.00 - 3,000.00
Fire Chief	5,408.46 – 6,457.98
Public Works Director	4,905.63- 5,857.58
Public Works Supervisor	4,237.67- 5,060.00
Wastewater Treatment Plant Operator	3,660.66- 4,371.01
Maintenance Position III/Water Operator	3,320.32- 3,964.64
Maintenance Position II	3,011.63- 3,596.04
Maintenance Position II	3,011.63 – 3,596.04
Maintenance Position II	3,011.63 – 3,596.04
Police Chief	5,678.88- 6,780.88
Police Sergeant	4,595.38 – 5,172.15
Police Sergeant	4,595.38- 5,172.15
Police Patrolman	4,163.19- 4,685.71
Police Patrolman	4,163.19- 4,685.71
Police Patrolman	4,163.19- 4,685.71
Police Patrolman	4,163.19 – 4,685.71

Resolution No. 2015-16

Page 2

SECTION 2: This resolution shall be in full force and effect January 1, 2016.

PASSED BY THE CITY COUNCIL of the City of Connell, Washington, and
APPROVED by the Mayor this 2 day of November, 2015.

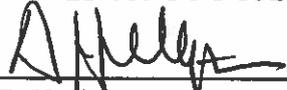

Bruce Blackwell, Mayor

ATTEST:



Maria T. Peña, City Clerk-Treasurer

APPROVED AS TO FORM:



Dan F. Hulgren, City Attorney

INTRODUCED:

ADOPTED:

APPROVED:

11-2-15

11-2-15

11-2-15

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 958-2015

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 2016 calendar year; and

WHEREAS, the City of Connell's actual levy amount from the previous year was \$442,546.00; and

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

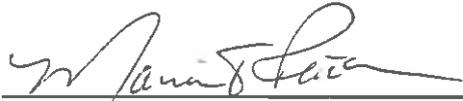
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CONNELL, WASHINGTON, as follows:

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected for the 2016 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,425.46 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 October, 2015; and APPROVED by the Mayor this 20 day of October, 2015.


Bruce Blackwell, Mayor

ATTEST:


Maria T. Peña, City Clerk-Treasurer

ORDINANCE NO. 958-2015
Ad Valorem Property Tax
Page 2

APPROVED AS TO FORM:

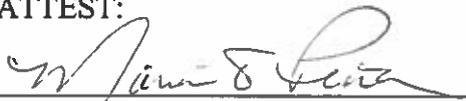


Dan F. Hultgrenn, Attorney

INTRODUCED: 10-19-2015
ADOPTED: 10-19-2015
APPROVED: 10-20-2015
PUBLISHED: 10-29-2015 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 21 day of October, 2015.

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, María T. Peña,
(Name)

City Clerk Treasurer, for CITY OF CONNELL, do hereby certify to
(Title) (District Name)

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

of said district requests that the following levy amounts be collected in 2016 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 12/21/15:
(Date of Public Hearing)

Regular Levy: \$449,703.00
(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: María T. Peña

Date: 1/28/16

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

DEBT OBLIGATION PROJECTIONS

YEAR	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Farm Bonds (1.75 mil) Variable Interest Rate								5.00%	5.10%	5.20%
Principal	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	90,000.00	95,000.00	100,000.00
Interest	1,755,000.00	1,755,000.00	1,755,000.00	1,755,000.00	1,755,000.00	1,755,000.00	1,755,000.00	14,920.00	10,247.50	5,225.00
Sub-Total	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	104,920.00	105,247.50	105,225.00
Principal Balance	338,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	245,000.00	150,000.00	50,000.00
General Support loan #1 Water Farm Bonds Interest										
Principal	63,813.95	64,452.09	65,090.61	65,747.58	66,405.05	67,069.10	67,739.74			
Interest	4,803.24	3,985.10	3,320.58	2,669.61	2,012.14	1,348.09	877.40			
Sub-Total	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.14			
Principal Balance	396,510.17	332,058.08	266,961.47	201,213.39	134,808.84	67,739.74				
Waterline DWSRF Loan @ 2.5%										
Principal	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19			
Interest	2,998.28	2,398.61	1,798.97	1,199.31	599.65					
Sub-Total	26,984.47	26,384.80	25,785.16	25,185.50	24,585.84					
Principal Balance	95,944.78	71,958.57	47,972.38	23,986.19	0.00					
USDA water/Bonds (2 mil @ 4.375%) 40yrs										
Principal	69,220.17	72,248.55	75,409.43	78,708.59	82,152.09	85,746.25	89,487.64	93,413.17	97,499.99	101,765.62
Interest	37,539.83	34,511.45	31,350.57	28,051.41	24,607.91	21,013.75	17,282.38	13,346.83	9,260.01	4,994.38
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	768,433.08	718,594.49	641,178.07	562,466.47	490,314.38	394,598.14	305,078.49	211,857.33	114,157.34	12,391.72
General Support loan #2 to Water @ 1% USDA Bonds										
Principal	48,268.95	48,751.64	49,239.16	49,731.55	50,228.86	50,731.15	51,238.46	51,750.85	52,268.34	
Interest	4,522.09	4,039.40	3,551.88	3,059.49	2,562.18	2,059.89	1,552.58	1,040.19	522.68	
Sub-Total	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.02	
Principal Balance	403,940.01	355,188.37	305,949.21	256,217.68	205,988.80	155,257.65	104,018.19	52,268.34	0.00	
Public Works Board Loan @ .50% 30yrs										
Principal	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67
Interest	2,970.09	2,855.85	2,741.62	2,627.39	2,513.15	2,398.92	2,284.69	2,170.45	2,056.21	1,941.99
Sub-Total	48,663.76	48,549.52	48,435.29	48,321.05	48,206.82	48,092.59	47,978.35	47,864.11	47,749.88	47,635.66
Principal Balance	1,142,341.70	1,086,648.03	1,030,954.36	975,260.70	919,567.03	863,873.36	808,179.69	752,486.03	706,792.36	661,098.69
Water Right Purchase @ 5%										
Principal	27,665.37	28,965.64	30,434.92	32,076.96	33,899.58	35,819.88	37,843.91	39,977.68	42,228.19	44,599.64
Interest	31,457.13	30,076.96	28,627.58	27,105.83	25,549.61	24,063.74	22,643.31	21,273.33	20,955.81	20,684.41
Sub-Total	59,122.50	59,042.60	59,062.50	59,182.79	59,449.19	59,883.62	60,487.22	61,251.01	63,184.00	65,284.05
Principal Balance	601,537.15	572,851.50	542,116.58							
Capital Leases										
Police Dept Vehicles										
Public Works Dept Vehicles										
Total										
TOTAL REMAINING PRINCIPAL & Interest	3,764,106.83	3,479,989.05	3,190,129.06	2,384,144.91	2,115,679.05	1,866,438.89	1,612,269.37	1,331,411.70	1,040,949.70	793,490.41
TOTAL YEARLY OBLIGATION	327,057.92	326,344.01	325,630.14	835,076.15	323,209.99	298,509.92	298,395.63	317,614.25	317,627.52	317,690.80

DEBT OBLIGATION PROJECTIONS

Farm Bonds:

**General Support loan #1-
Water For Farm Bonds:**
DWSRF Loan:
USDA Bonds:

**General Support loan #2-
Water For USDA Loan:**
PWB Loan:

Water Rights:

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.
 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.
 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.
 In 2014 Council approved an interfund loan from General Support to the Water Fund to pay down \$750,000 in principal for the USDA loan. The loan for \$500,000 @ 1% per annum on the outstanding principal balance shall not exceed eleven years.
 In 2011 the City entered into a loan agreement, for \$1,325,116.36, with the Public Works Board to replace deteriorated water lines in the Klindworth and Campbell additions.
 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.

LONG TERM DEBT
Debt service including interest
Year

Year	Farm Bonds	Water Loan #1	DWSRF	USDA Bonds	Water Loan #2	PWB	Water Rights	Total Debt
2017	17,170.00	68,417.19	26,984.47	106,760.00	52,791.04	48,663.78	59,062.50	379,848.96
2018	17,170.00	68,417.19	26,384.80	106,760.00	52,791.04	48,549.52	59,062.50	379,135.05
2019	17,170.00	68,417.19	25,785.16	106,760.00	52,791.04	48,435.29	59,062.50	378,421.18
2020-2024	17,170.00	68,417.19	25,185.50	106,760.00	52,791.04	48,321.05	569,222.41	887,867.19
2025-2029	261,677.50	205,251.52	24,585.84	533,800.00	263,955.18	239,891.75		1,529,161.79
2030-2034	156,537.50			119,693.86		237,035.91		513,267.27
2035-2039						234,180.05		234,180.05
2040-2044						231,324.18		231,324.18
						91,730.05		91,730.05
TOTALS	504,065.00	547,337.47	156,509.90	1,287,293.86	527,910.38	1,276,909.54	805,472.41	5,105,498.55

CAPITAL FACILITIES PROJECTS

Capital expenditures are made across various funds and enterprises administered by the City. A narrative of the proposed capital expenditures in 2016 within each fund is provided below.

Fund	NAME	DESCRIPTION	AMOUNT
GENERAL FUND 001			
Police Department			
	Equipment City Match	Radios	5,000.00
	Equipment	Defibrillators, rifles, stop sticks, tazers	18,000.00
	Machinery & Equip	Patrol Car	40,000.00
		SUB-TOTAL	63,000.00
Fire Protection			
	Machinery & Equip	Fire protection gear, hose replacement	10,000.00
		SUB-TOTAL	10,000.00
Community Center			
	Bldgs & Structures	Repair & paint exterior	10,000.00
		SUB-TOTAL	10,000.00
General Government			
	Equipment	New Phone System	10,000.00
		SUB-TOTAL	10,000.00
		Total General Fund	93,000.00
STREET FUND 101			
	Machinery & Equipme	Map machine & cabinet, cargo box, railer, hotsie	22,000.00
		Chip Seal Program	10,000.00
		Columbia Ave BST City Match	165,000.00
		Columbia Ave BST BFCG	243,500.00
		TIB Birch City Match	87,000.00
		TIB Birch Grant	778,500.00
		TIB Columbia Ave Sidewalk City Match	21,000.00
		TIB Columbia Ave Sidewalk Grant	189,000.00
		Total Street Fund	1,516,000.00
HOTEL/MOTEL FUND 104			
	Machinery & Equipme	Float	9,840.00
		Total Hotel/Motel Fund	9,840.00
CAPITAL FACILITEIS FUND 300			
	Capital Project	Railroad Interchange Engineering	500,000.00
		Total Capital Facilities Fund	500,000.00
WATER FUND 401			
	Bldgs & Structures	Well rehab	51,000.00
	Machinery & Equip	Map machine & cabinet, cargo box, railer, hotsie	20,000.00
		Total Water Fund	71,000.00
SEWER FUND 402			
	Bldgs & Structures	Lift station rebuild	50,000.00
	Machinery & Equip	Sewer Force Main from Lift Station No. 4	20,000.00
		Total Sewer Fund	70,000.00
		TOTAL CAPITAL PROJECTS EXPENDITURES	2,259,840.00

Capital Improvement/Equipment Replacement Schedule

Water

No.	Item	2016	2017	2018	2019
1	Well Equipment Replacement				
	Well No. 5		\$50,000		
	Well No. 6		\$1,300,000		
2	Vehicles				
	2002 Ford F-350 4x4 - Plow/Spray Truck	Keep until dead			
	2006 F-150 Extended Cab (Tom) (33%)		\$10,000		
	2006 F-150 Extended Cab (Hallie) (33%)		\$10,000		
	2008 Ford F-150 (Ed) (33%)				\$10,000
	2009 Ford F-250 (Kim) (33%) replace w/ new plow attachment				\$10,000
	2012 Ford F-250 (Jose) (33%)				
	2013 Ford Explorer (Larry) (33%)			\$10,000	
	2014 Chev 3/4 T HD (Leo) (33%)				
	2000 Chev 6500 Dump Truck (33%)				\$12,000
3	Heavy Equipment				
	1963 Galion Road Grader (80%) rent grader \$5,000 a year	\$5,000	\$5,000	\$5,000	\$5,000
	1980 Case W-20 Front End Loader (33%)				
	1998 Ford 555 Backhoe (33%) used backhoe - \$50,000			\$17,000	
	2007 Sterling Water Truck		\$5,000		
	2008 JD Mini-Excavator				
4	Utility Trailer (33%)	\$5,000			
5	Air Compressor and Jack Hammer (33%)		\$10,000		
6	Misc. Tools and Equipment	\$5,000	\$5,000	\$5,000	\$5,000
7	0.5 MG Reservoir Recoating				\$30,000
8	3.0 MG Reservoir Roofing Replacement			\$85,000	
9	Pumphouse, Well 9			\$15,000	
10	Pumphouse, Well 10				\$15,000
TOTAL DOLLARS		\$15,000	\$1,395,000	\$137,000	\$87,000

Capitol Improvement/Equipment Replacement Schedule

Fire Department

No.	Item	0-5 Years 2017-2021	6-10 Years 2022-2026	11-15 Years 2027-2031	16-20 Years 2032-2036
1	Vehicles				
	Command 201 (Replace 2020, again in 2035)	\$15,000	\$0	\$0	\$15,000
	Engine - 2011 (Replace 2025)	\$0	\$300,000	\$0	\$0
	Ladder - 2021 (Replace 2035)(Used)	\$0	\$0	\$0	\$300,000
2	Small Tools & Equipment				
	Personal Protective Equipment (Helmets, Coats, Pants, Boots and gloves all have mandatory replacement dates. In 2018 and 2019, 15 complete sets to be replaced. 2020, 3 more complete sets replaced. 2021, 2 more complete sets replaced. 2024 and 2025 8 more complete sets to be replaced. In 2028 the whole replacement cycle begins again	\$40,000	\$40,000	\$40,000	\$40,000
	SCBA's and Air Bottles (2021, replace 4 SCBA and 10 Air Bottles. 2023, replace 2 SCBA and 5 Air Bottles. 2028, replace 2 SCBA and 5 Air Bottles. 2034, start again	\$18,000	\$6,000	\$6,000	\$18,000
	Portable Radios (Radios currently utilized by Dept are old surplus radio and have been free to date, except Command vehicle.	\$0	\$5,000	\$0	\$5,000
	Fire Hose, All Sizes (1 3/4", 2 1/2", 5",)	\$15,000	\$15,000	\$0	\$15,000
	Hand Tools, Both apparatus	\$2,000	\$3,000	\$4,000	\$3,000
	Infrared Camera	\$0	\$10,000	\$0	\$0
	Gas Meters	\$0	\$3,000	\$0	\$6,000
TOTAL 2016 DOLLARS		\$90,000	\$382,000	\$50,000	\$402,000
Apply 5% Annual Inflation Factor		1.276	1.629	2.079	2.653
INFLATED TOTAL		\$0	\$0	\$0	\$0

CITY OF CONNELL
2016 DIRECTORY OF OFFICIALS

<u>Elected Officials</u>		<u>Position</u>	<u>Term</u>	<u>Expiration</u>
MAYOR	Bruce "Blacky" Blackwell	No. 1	4	December 2017
Mayor Pro Tem	Monty Huber	No. 2	4	December 2017
COUNCILMEMBER	Rhonda Quinton	No. 3	4	December 2017
COUNCILMEMBER	Joe Escalera	No. 4	4	December 2017
COUNCILMEMBER	Ray Minor	No. 5	4	December 2019
COUNCILMEMBER	Kathie Silva	No. 6	4	December 2019

Appointed

CITY ADMINISTRATOR	Jed Crowther
CITY CLERK/TREASURER	Maria Peña
POLICE CHIEF	Chris Turner
PUBLIC WORKS DIRECTOR	Larry Turner
FIRE CHIEF	Chris Schulte

Park & Recreation Board Members

- Board Members
1. Helen Tobin
 2. David Gribble
 3. Jaeniffer Kaiser
 4. Carol Lindner
 5. Kyung "Manny" Choi

Planning Commission Members

- Commission Members
1. Robert Misener
 2. Roger Bailie
 3. Paul Clark
 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 at 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.