

# City of Connell 2014 Budget



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

# City of Connell-2014 Budget

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

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

The city has a swimming pool and has water slides.

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

Connell host varies art sculptures within the City.

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

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

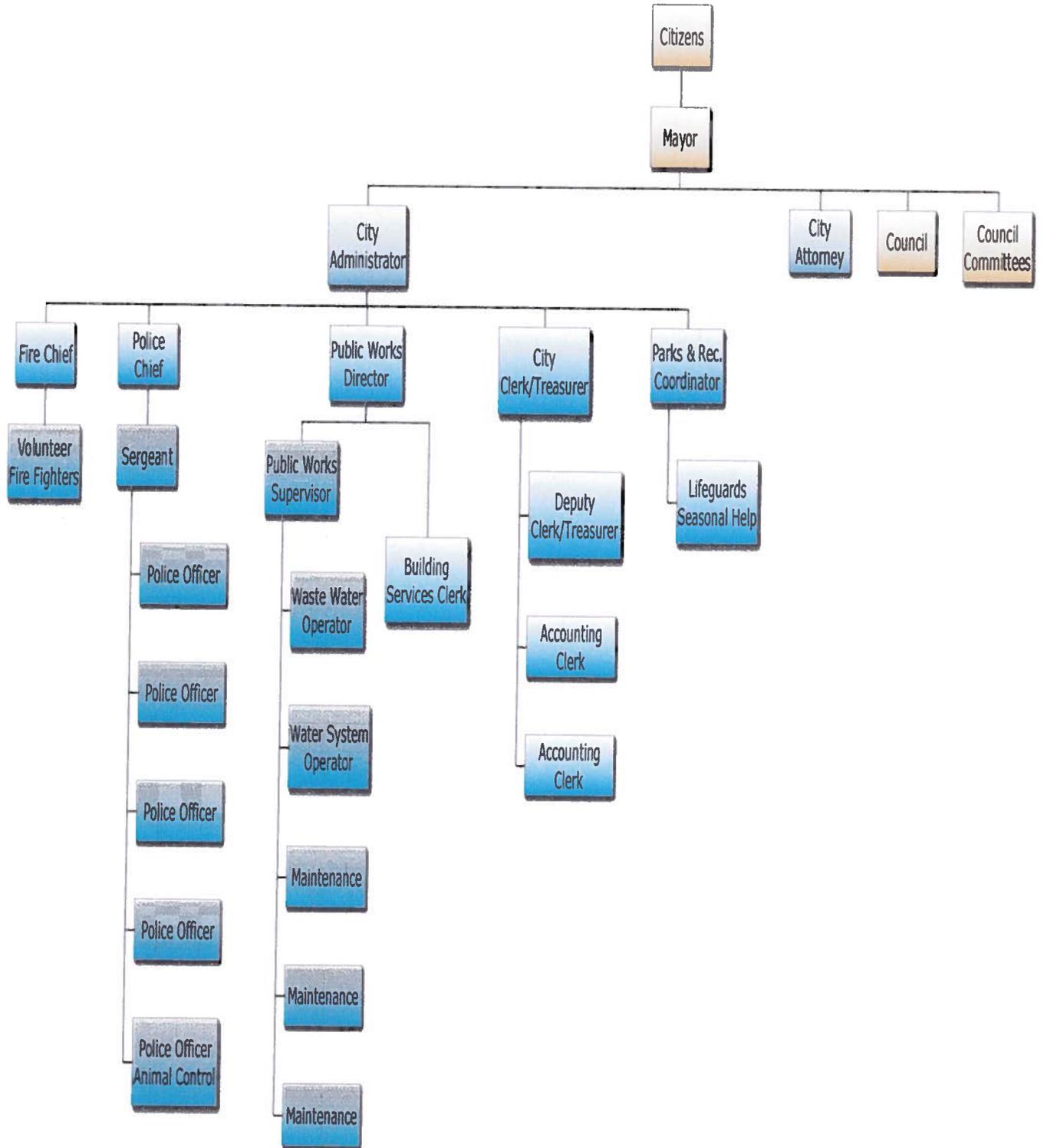
An expanded wastewater treatment facility has been completed with significant investments from the Department of Corrections and the City's Sewer Utility, and additional storage and new waterlines have been installed to replace aging pipes.

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

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



# City of Connell Organization Chart



# City of Connell



EASTERN  
WASHINGTON'S  
HARVESTLAND

## Mayoral Message

To the Citizens of Connell,

I want to thank the community of Connell for electing me to be the Mayor of the City of Connell.

I am pleased to provide you with the 2014 Budget for the City of Connell.

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

The 2014 Proposed Budget is approximately 11.4 percent higher than the 2013 budget primarily due to increases in proposed expenditures for all funds except the State Remittance, Water/Sewer Bond Reserve, and the Drinking Water State Revolving Fund. The Clerk/Treasurer reported beginning fund balances would come in higher than originally projected for 2014. While the City of Connell is financially solid, the city still has debt obligations that total \$4,658,150.54.

The City hired the FCS Group in 2013 to perform a water and sewer rate study. Recommendations from the FCS Group were to increase the city's water rates 7% and the sewer rates 5% for the 2014 year. Councilmembers followed the recommendations of the FCS Groups and increased water and sewer rates as recommended for 2014.

Personnel changes in the 2014 budget include two new full time positions; which brings the full time staff to 21 positions. The two new full time positions included: Public Works Supervisor and Police Officer/Animal Control position. The budget also reflects one part time position for the Park & Recreation Director. Non Union employees received a 2% Cost of Living Adjustment. The Union salary negotiations have not been finalized; therefore salaries in the 2014 budget reflect a 0% Cost of Living Adjustment for union representatives.

The City's investment policy provides objective on how to manage the City's total cash and cash equivalent assets. The Clerk/Treasurer is the investment officer of the City and is overseen by the City Administrator. The goal is to have 75% of the City's entire cash and cash equivalent assets invested. 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. The City Council continues to use Community First as the City's bank. Community First still provides the City with low banking fees.

The City hired a new City Administrator in the spring of 2013 that didn't work out. Therefore, the City obtained the services of John Darrington with Colin Baenziger & Associates to help with the recruiting process for a new City Administrator.

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 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. The City of Connell's 2014 Budget contains changed BARS numbers according to the changes the Washington State Auditor's Office had made.

Connell topped the list of safe cities in Washington. Our community is where neighbors not only know one another, but look out for each other too. In 2012, there were only six violent crimes reported, meaning 99 percent of the population remained safe and sound all year long. And the city's low crime rate means residents and visitors can relax as they enjoy a walking tour of Connell's Main Street, which features murals and sculptures that comprise one of the greatest collections of public art in the Pacific Northwest.

Sincerely,

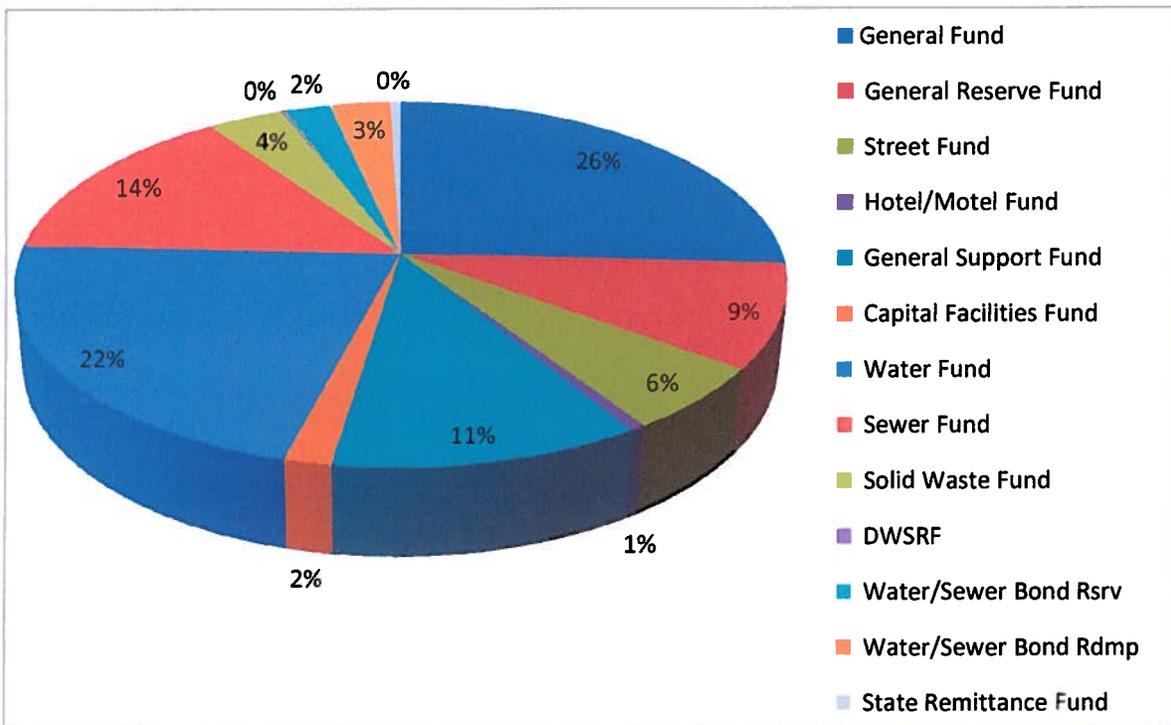
A handwritten signature in black ink that reads "Bruce (Blacky) Blackwell". The signature is written in a cursive, flowing style.

Mayor Bruce (Blacky) Blackwell

# City of Connell

## 2014 Budget Appropriated

		<b>Revenues</b>	<b>Expenses</b>
001	General Fund	2,856,900	2,856,900
002	General Reserve Fund	1,012,890	1,012,890
101	Street Fund	625,510	625,510
104	Hotel/Motel Tax Fund	65,150	65,150
111	General Support Fund	1,221,420	1,221,420
300	Capital Facilities Fund	187,100	187,100
401	Water Fund	2,396,050	2,396,050
402	Sewer Fund	1,603,300	1,603,300
403	Solid Waste Fund	412,100	412,100
414	DWSRF	28,190	28,190
415	Water/Sewer Bond Rsrv	245,440	245,440
416	Water/Sewer Bond Rdmp	326,210	326,210
633	State Remittance Fund	56,400	56,400
		<b>11,036,600</b>	<b>11,036,660</b>



## A GUIDE TO CITY OF CONNELL BUDGET

The 2014 Budget is an annual budget which includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides for significant policy direction by the City Council to the staff and the community. As a result, the City Council, Staff, and public are involved in establishing the budget for the City of Connell.

### **What is a Budget?**

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

### **What is Revenue?**

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

### **What is Expenditures?**

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

### **Accounting Policy**

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

Cash Basis Accounting formula: 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 2014 Budget includes 14 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

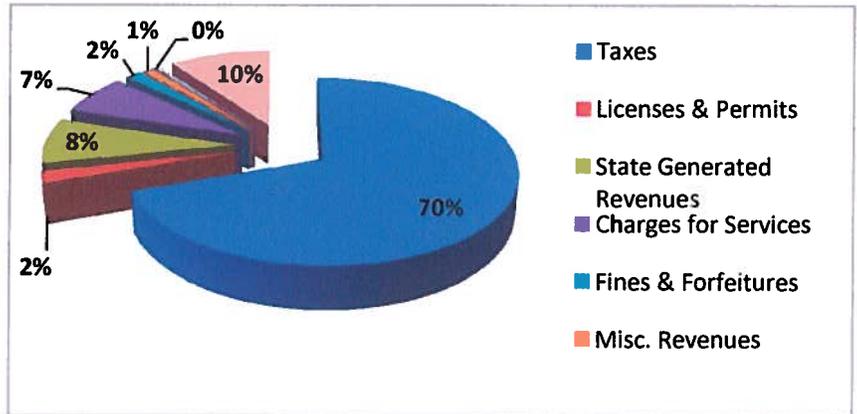
## Debt

Water Rights Purchase- Outstanding Obligation \$657,297.14

Water Rights Scheduled each year \$59,062.50

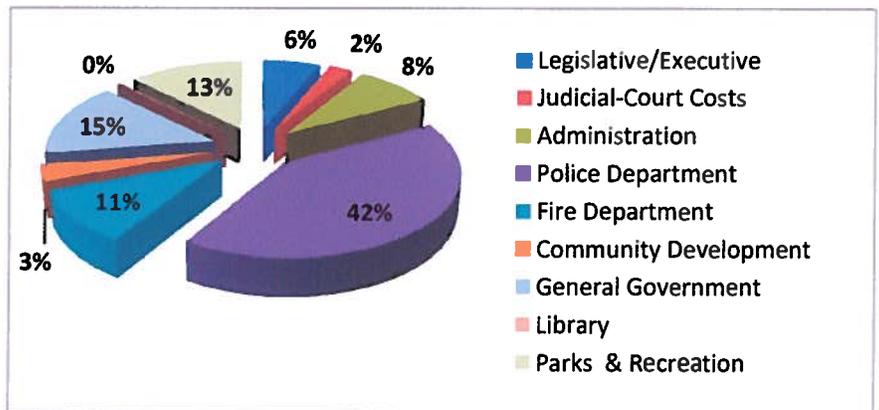
## General Fund Revenues by Departments 2014

Taxes	1,335,100.00
Licenses & Permits	38,400.00
State Generated Revenues	155,600.00
Charges for Services	134,900.00
Fines & Forfeitures	31,000.00
Misc. Revenues	20,900.00
Non Revenues	10,500.00
Interfund Transfers	190,500.00
<b>Total Revenues</b>	<b>1,916,900.00</b>
Beginning Fund Bal.	1,130,318
	<b>3,047,218.00</b>



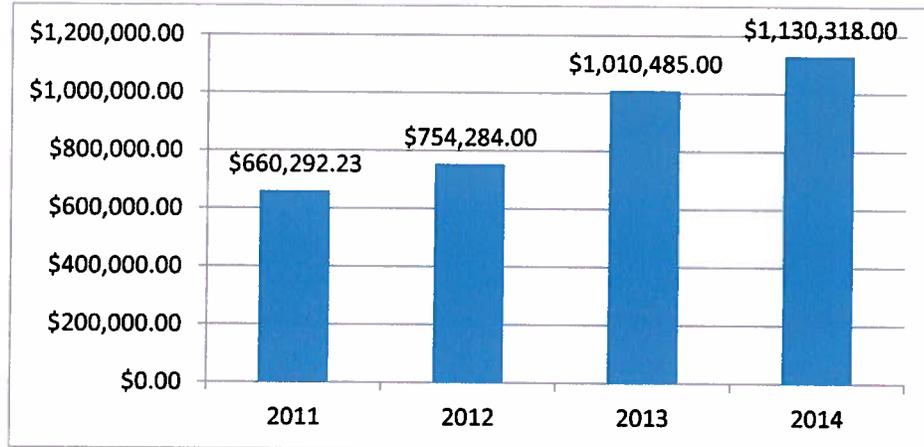
## General Fund Expenditures by Department 2014

Legislative/Executive	\$128,310.00
Judicial-Court Costs	\$51,500.00
Administration	\$175,000.00
Police Department	\$856,120.00
Fire Department	\$216,870.00
Community Development	\$66,400.00
General Government	\$301,780.00
Library	\$5,000.00
Parks & Recreation	\$258,450.00
<b>Total Expenditures</b>	<b>\$2,059,430.00</b>
Ending Fund Balance	\$797,470.00
	<b>\$2,856,900.00</b>



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	2011 Actual	2012 Actual	2013 Actual	2014 Actual
<b>308800001 Beginning Balance</b>	<b>\$660,292.23</b>	<b>\$754,284.00</b>	<b>\$1,010,485.00</b>	<b>\$1,130,318.00</b>
<b>REVENUES</b>				
	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Proposed</b>
311110000 General Property Taxes	331653.32	393810.18	415370.93	460000
311300000 Sale Of Tax Title Property	0	4844.26	0	0
313110000 Retail Sales And Use Tax	346697.88	338980.86	258848.94	220000
313610000 Natural Gas Utility Tax 20%	41584.09	42781.48	46263.23	44000
313710000 Local Criminal Justice Tax	55745.29	65951.71	69388.58	60000
313730000 Public Safety-Criminal Justice Tax	0	32678.89	0	0
314410000 Water User Fee	0	0	113987.32	0
316410000 Water User Fee	104379.88	110785.48	0	107000
316420000 Sewer User Fee	43803.97	42390.32	42470.56	45000
316430000 Solid Waste User Fee	18772.77	18859.15	18962.15	19000
316460000 Cable Tv Utility Tax 20%	546.74	190.06	147.62	100
316470000 Telephone Utility Tax	54139.9	51531.87	59845.43	50000
316480000 PUD Occupational Tax	351063.26	333860.32	336680.64	330000
317200000 Leasehold Excise Tax	12.35	330.39	192.47	0
<b>Taxes</b>	<b>\$1,348,399.45</b>	<b>\$1,436,994.97</b>	<b>\$1,362,157.87</b>	<b>\$1,335,100.00</b>
321990000 Business Licenses	7487.5	6862.5	7392.5	7000
322100000 Building Permits	76925.06	41703.29	27366.82	30000
322100001 Infrastructure Permits	0	109	83.45	0
322300000 Animal Licenses/tags	542.5	762.5	1093.5	1000
322400000 Right Of Way Permits	0	0	50	0
322900000 Weapons Permits	430	469	521	400
<b>Licenses &amp; Permits</b>	<b>\$85,385.06</b>	<b>\$49,906.29</b>	<b>\$36,507.27</b>	<b>\$38,400.00</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
331113000 Federal Money For Economic Stu	0	34060	0	0
331166000 Depart Of Justice	0	373.18	0	0
333970600 Radio Tower Grant - Federal	0	11499.62	9555	0
334003000 Secretary Of State	6108.37	0	0	0
334031001 Department Of Ecology	26941.43	0	0	0
334035000 Traffic Safety Comm Reimbursen	934.3	0	0	0
335009100 Pud Privilege	56492.54	53666.67	62569.84	55000
336009800 City Assistance	52630.1	66001.63	93176.74	65000
336062600 Criminal Justice Special Prgms	3530.93	4363.6	4762.29	4600
336065100 Dui-cities/criminal Just Asst	888.94	962.68	966.58	1000
336069400 Liquor Excise Tax	20671.41	18968.41	3563.89	0
336069500 Liquor Board Profits	29351.29	51371.54	47821.36	30000
337000000 County Radio Tower Grant	0	0	0	0
<b>State Generated Revenues</b>	<b>\$197,549.31</b>	<b>\$241,267.33</b>	<b>\$222,415.70</b>	<b>\$155,600.00</b>
341430000 Franklin Co Pud Services	24000	24000	24000	24000
341920000 Property Management (doc)	226.29	0	0	0
342100000 Reserve Officer Security	2205	1530	3495	2000
342200000 Fire Protection Services	79166.7	78625.06	95292.96	86000
342400000 Inspection Fees	0	0	75	0
343930000 Animal Control & Shelter	124	0	0	0
345810000 Zoning-subdivision-plat Review	450	350	300	500
345830000 Site Plans - Appeals - Plan Review	33855	14641.8	4809.31	4000
345830001 Conditional Use - Variance	250	0	0	0
345850000 Community Improvement Fee	5405.7	3821.97	2315.53	1500
345860000 SEPA	225	0	0	400
347300000 Pool Passes & Daily Receipts	9248.16	14034.25	11998	11000
347600000 Rentals, Lessons, Lf Grd Trng	7345	5426	5265	5000
347600001 P&R Program Fees	1315	935	557	500
347900000 Other Fees And Charges	0	0	60.6	0
<b>Charges for Service</b>	<b>\$163,815.85</b>	<b>\$143,364.08</b>	<b>\$148,168.40</b>	<b>\$134,900.00</b>
353100000 Court Receipts: City	32191.69	36719.96	34076.3	31000
359900010 Non Court Fines And Penalties	0	57	711	0
359900101 Miscellaneous Fines And Penaltie	0	0	35	0
<b>Fines &amp; Forfeitures</b>	<b>\$32,191.69</b>	<b>\$36,776.96</b>	<b>\$34,822.30</b>	<b>\$31,000.00</b>
337090000 Port Of Pasco For Economic Stud	0	17000	0	0
361100001 Interest Earned On Investments	1126.21	1164.03	4449.77	0
361110001 Interest Earned On Investments	0	0	0	2500
361400000 Sales Interest	344.82	201.67	107.71	100
362400001 Community Center Rental	17530	8500	18510	10000
362500000 Pharmacy Bldg Lease	6825	6303	6276	6300

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
367100010 Community Policing Donations	0	0	0	0
367100100 Contributions/Donations	9598.31	1636.9	161.5	0
369400000 Judgments And Settlements	0	0	375.7	0
369810000 Revenue Overage/shortage	-40.63	-316	41	0
369900000 Other Miscellaneous Revenue	3982.53	45468.14	31448.01	2000
369900001 Surplus Equipment Sales	0	0	0	0
<b>Misc Revenues</b>	<b>\$39,366.24</b>	<b>\$79,957.74</b>	<b>\$61,369.69</b>	<b>\$20,900.00</b>
386000001 Firemen/Reserve Membership Du	844.8	1020	660	500
389000001 Other Non-revenue Receipts	16960	10155	19510	10000
389000002 Non-Revenue - Corrections	0	20000	0	0
<b>Non Revenues</b>	<b>\$17,804.80</b>	<b>\$31,175.00</b>	<b>\$20,170.00</b>	<b>\$10,500.00</b>
395100000 Land Sales	0	0	0	0
395200000 Compensation For Loss/Impairme	1609.5	5770.22	1325.16	0
<b>Other Revenues</b>	<b>\$1,609.50</b>	<b>\$5,770.22</b>	<b>\$1,325.16</b>	<b>\$0.00</b>
397210002 Transfer From Reserve For PS Cri	0	0	77396.33	141500
397210012 Transfer From Community Policir	0	0	0	0
397226400 From Fire Reserve	0	8158.55	33402.23	0
397584100 Transfer From Economic Develop	41500	0	0	0
397766000 Transfer From Park & Rec Reserv	34072	35089.22	33421.06	49000
<b>Interfund Transfers</b>	<b>\$75,572.00</b>	<b>\$43,247.77</b>	<b>\$144,219.62</b>	<b>\$190,500.00</b>
334042000 Public Works Board - DOC Impact	110000	0	0	0
<b>State Generated Revenues</b>	<b>\$110,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Revenues Without Beginning Fund Balances</b>	<b>\$2,071,693.90</b>	<b>\$2,068,460.36</b>	<b>\$2,031,156.01</b>	<b>\$1,916,900.00</b>

### Expenditures

<b>589000099 Employee Deduction Clearing</b>	<b>0</b>	<b>-13490.28</b>	<b>-5607.6</b>	<b>0</b>
511304100 Official Publications/notices	3273.39	4206.8	3436.34	4000
511600000 Legislative - Fuel Consumed	83.77	0	0	150
511601000 Council: Salaries	10499.85	9803.6	10500	10500
511602000 Council: Benefits	852.23	786.56	832.38	920
511603100 Council Supplies	0	93.23	28.8	200
511604300 Council: Travel	1533.63	610.98	540.48	2500
511604900 Council: Miscellaneous	82.53	193.42	237.32	300
514900000 Voter Registration	3130.42	4487.28	2885.19	0
<b>Legislative</b>	<b>\$19,455.82</b>	<b>\$20,181.87</b>	<b>\$18,460.51</b>	<b>\$18,570.00</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
513101000 Mayoral - Salary	7199.97	7200.72	7200	7200
513102000 Mayoral - Benefits	561.18	557.19	557.04	600
513103100 Office Supplies	201.01	0	0	0
513104200 Mayoral - Communications	263.2	497.79	1097.22	700
513104300 Mayoral - Travel	668.1	1058.57	1882.85	1650
513104900 Mayoral - Misc/prof Develop	294.23	402.34	1883.41	600
513104901 City Administrator - Misc	3.99	39.33	1981.94	0
513104904 Special Council Projects	0	0	247.66	15000
513111000 City Administrator - Salary	46814.81	33160.61	28732.28	48000
513112000 City Administrator - Benefits	16248.56	12510.13	5869.13	21300
513113100 Office Supplies	0	0	0	400
513113200 Fuel Consumed	947.37	376.49	193	1200
513114200 Communications	685.09	1132.43	647.76	1000
513114301 City Administrator-Travel	0	0	473.31	1850
513114900 Dues & Subscriptions	0	0	5625	6940
513114902 City Administrator - Professional	0	0	1161.89	1800
513114903 I.C.M.A.	0	0	0	1500
513303100 Office Supplies	0	0	265.54	0
513404300 Travel	1675.98	1099.86	0	0
513404900 Dues & Subscriptions	932	199	804	0
513404901 Professional Development	710	460	0	0
<b>Executive</b>	<b>\$77,205.49</b>	<b>\$58,694.46</b>	<b>\$58,622.03</b>	<b>\$109,740.00</b>
513104904 Special Council Projects	0	3290	0	0
<b>General Government Services</b>	<b>0</b>	<b>3290</b>	<b>0</b>	<b>0</b>
512504100 Municipal Crt Public Defender	0	5079.65	0	0
512505101 Franklin County Court Cost	19010.42	23034.46	19530.72	24000
512603500 Office Equipment Purchase	0	0	0	0
512814100 Municipal Crt Public Defender	6282.75	0	0	0
<b>Judicial</b>	<b>\$25,293.17</b>	<b>\$28,114.11</b>	<b>\$19,530.72</b>	<b>\$24,000.00</b>
515304100 Attorney Prof. Services	0	0	0	20000
515304101 Court Prosecuting Attorney	8933.43	10557.69	8933.43	0
515914100 Municipal Crt Public Defender	0	0	4812.8	7500
<b>Legal Services</b>	<b>\$8,933.43</b>	<b>\$10,557.69</b>	<b>\$13,746.23</b>	<b>\$27,500.00</b>
513504800 Executive - Repairs & Maintenan	0	299.95	0	0
<b>Executive</b>	<b>\$0.00</b>	<b>\$299.95</b>	<b>\$0.00</b>	<b>\$0.00</b>
514201000 Financial - Salaries	49662.97	53503.01	56091.68	58300
514201001 Financial - Overtime	0	0	0	1500
514201002 Buyout Earnings	0	0	0	3000

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
514202000 Financial - Benefits	25127.92	27674.99	29529.85	29800
514202001 Financ OT Taxes/Benefits	0	0	0	0
514203100 Office & Operating Supplies	2234.2	3405.92	3607.67	3500
514203500 Machinery & Equipment	0	299.95	56.7	500
514204200 Telephone	4429.78	3928.92	3924.98	4500
514204201 Metered Envelopes & Postage	1927.86	2686.66	1789.9	4000
514204300 Travel	1302.02	826.73	32.96	1500
514204500 Equipment Lease/rental	9682.11	6240.63	0	7500
514204600 Risk Mgmt - Premiums	7826.31	7564.39	0	0
514204700 Public Utility Services	11123.15	10056.87	12750.98	12000
514204900 Miscellaneous	1364.95	480.85	579.81	1000
514204901 Dues,mbrshps & Subscriptions	725	550	490	1000
514204902 Training	995.03	685	1053.27	1500
514204903 Risk Mgmt - Claims Processing	250	750	0	0
514234100 Misc. Services	83.65	181.69	219.97	300
514234101 Auditor Services	560.71	0	5197.57	5000
514301000 Records Services - Salaries	8148.46	8077.27	8388.98	18800
514301001 Record Services - Overtime	43.77	0	0	300
514302000 Records Services - Benefits	3718.86	4804.28	5506.45	12400
514302001 Record Services OT Taxes/ Ben	5.79	0	0	300
514303100 Local Records Grant- Supplies	22	0	0	0
514304100 Local Records Grant -Professiona	6086.37	0	0	0
514304901 Codification	2808.67	5479.71	1411.31	2000
514900000 Voter Registration	0	0	0	4500
518604600 Risk Mgmt - Premiums	0	0	9472.66	0
518604900 Risk Mgmt - Claims Processing	0	0	500	0
594144500 Equipment Lease/rental	0	0	7381.78	0
<b>Administration</b>	<b>\$138,129.58</b>	<b>\$137,196.87</b>	<b>\$147,986.52</b>	<b>\$173,200.00</b>
518104101 Labor Relations Administration	0	0	15888.9	0
<b>Legal Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,888.90</b>	<b>\$0.00</b>
515304102 Labor Relations Administration	6260.78	850	0	0
516100000 Administration	0	0	0	0
516103100 Office & Operating Supplies	34.95	12.97	0	0
516104100 Administration	28	0	0	0
516204100 Personnel - CA Recruitment	0	7456.22	0	0
516710000 Labor Relations Administration	0	0	0	0
518104000 Administration	0	876.29	0	0
<b>Other Admin</b>	<b>\$6,323.73</b>	<b>\$9,195.48</b>	<b>\$0.00</b>	<b>\$0.00</b>
517660000 Nat'l Home Bldg Assoc/I&i Pool	0	0	0	0
517664900 Nat'l Home Bldg Assoc/I&i Pool	643.53	878.07	1035.65	1200

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
517902000 Employee Benefits/ Adjustments	0	0	0	0
517902010 Employee Benefits Misc Issues	0	0	0	100
517903100 Employee Wellness Program	401.4	406.65	219.96	500
<b>Other Admin</b>	<b>\$1,044.93</b>	<b>\$1,284.72</b>	<b>\$1,255.61</b>	<b>\$1,800.00</b>
521101000 Police Dept: Salaries	307151.76	324931.1	345760.99	360700
521101001 Police Dept: Overtime	18189.31	11977.22	14278.58	15300
521101002 Buyout Earnings	0	0	0	3500
521101003 Police Clerk Salaries	18603.71	19575.34	19751.04	0
521101004 Police Clerk Overtime	0	24.33	0	0
521102000 Police Dept: Benefit	135004.42	134960.59	139085.21	165700
521102001 Police OT Taxes And Benefits	3024.86	1998.38	1893.81	5000
521102002 Police Resrv Pension/Disability	1440	1700	4374	1500
521102003 Police Clerk Benefits	10986.88	12783.9	12652.04	0
521102004 Police Clerks Benefits OT	0	3.73	0	0
521103100 Office And Operating Supplies	6471.04	7528.3	5980	5100
521103501 Office Equipment	772.15	3408.86	3198.65	2040
521104100 Professional Services	8315.9	9743.66	6975.72	5100
521104101 Auditor Services	280.42	0	2600.35	2550
521104102 Civil Srvc - Advertising	330	0	0	600
521104200 Telephone	9438.29	9910.69	13375.91	11500
521104300 Travel/Training Expense	4136.32	4871.42	1620.99	5000
521104500 Police Operating Leases	3292.39	3449.83	4140.7	3060
521104900 Professional Services Misc	2329.48	1066.73	2990.38	650
521104901 Civil Srvc - Miscellaneous	66.29	0	0	100
521105100 Intergovernmental Services	60787.38	72172.7	55924.5	16550
521111000 Reserve Wages	1144.33	978.61	795	3000
521112000 Reserve Benefits	236.37	176.59	169.79	600
521203101 Uniform And Clothing	4902.79	5603.88	6912.55	6120
521203200 Police - Fuel Consumed	20830.95	19468.32	17419.01	20400
521203500 Small Tools And Equipment	2983	5098.48	6473.28	4080
521204000 Office Equipment Maintenance	650.37	466.33	2013.3	510
521204800 Machinery & Equipment	4039.6	2090.13	473.4	10710
521205100 Dispatch	0	0	0	59850
521213100 Drug Investigation	79.72	796.15	0	2550
521215100 Kids Haven	734.17	1010.93	1282.64	1020
521233500 Reserve Equipment	1733.9	1564.8	52.29	1530
521234300 Reserve Travel	0	0	0	510
521303100 Crime Prevention Supplies	842.16	179.73	0	1020
521304000 Crime Prevention Services	0	0	0	510
521404300 Training - Travel For Training	1724.82	1350.47	4450.37	5100
521404301 WA Traffic Safety Grant Travel	0	0	0	0
521404900 Training	533.57	1465.29	3576	1530

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
521404901 WA Traffic Safety Grant Training	0	444.36	0	0
521503500 Small Tools/Minor Equipment	0	230.08	0	0
521504600 Insurance	3371.38	5526.33	6198.82	6800
521504800 Machinery & Equipment	3884.18	9359.68	5312.94	0
594216200 Police Building/Structures	681.14	0	24839.72	0
<b>Law Enforcement</b>	<b>\$638,993.05</b>	<b>\$675,916.94</b>	<b>\$714,571.98</b>	<b>\$729,790.00</b>
523605000 Care & Custody: Intgov.service	20372.98	30505.95	44467.41	35000
<b>Jail Costs</b>	<b>\$20,372.98</b>	<b>\$30,505.95</b>	<b>\$44,467.41</b>	<b>\$35,000.00</b>
554301000 Animal Control Salaries	0	0	0	18800
554302000 Animal Control Benefits	0	0	0	9700
554303100 Animal Control Supplies	393.97	113.41	101.94	510
554304100 Animal Control Services	0	1575	1350	1020
<b>Environmental Services</b>	<b>\$393.97</b>	<b>\$1,688.41</b>	<b>\$1,451.94</b>	<b>\$30,030.00</b>
594216200 Police Building/Structures	0	2074.13	0	20000
594216400 Machinery & Equipment	0	0	0	4700
594216401 Police Machinery/Equipment	37087.6	31642.57	52556.61	0
594216600 Police Capitalized Leases	0	0	0	0
594217500 Police Capital Leases - Principal	0	0	35031.02	35800
594218300 Police Capital Leases - Interest	0	0	1794.29	800
<b>Capital Expenditures</b>	<b>\$37,087.60</b>	<b>\$33,716.70</b>	<b>\$89,381.92</b>	<b>\$61,300.00</b>
522101000 Fire Dept: Fire Chief Salary	71402.24	80205.26	79910.66	70100
522101001 Fire Chief Overtime Federal	0	19100.48	10698.19	15000
522102000 Fire Dept:Pension/Disability	1350	1243.2	1110	1300
522102001 Fire Dept - Fire Chief Benefits	0	0	0	22000
522103100 Fire Dept: Office/oper Supply	4542.71	958.98	383.13	2200
522103500 Fire Dept: Small Tools/Equip	3158.94	5344.28	5265.83	4080
522104100 Fire Dept - Professional Services	0	0	0	0
522104200 Fire Dept: Communications	2174.32	2260.86	2772.8	2000
522104300 Fire Dept - Travel	678.98	0	0	0
522104301 Fire Federal Reimbursement	0	3344.6	822.76	0
522104700 Fire Dept: Public Utility Srv	4941.45	2833.82	4221.84	4080
522104900 Fire Dept: Dues/Subscriptions	71.24	805.09	719.76	1530
522104901 Professional Services Personnel	0	0	0	0
522201000 Fire Dept: Salaries	0	0	0	16000
522202000 Fire Dept - Benefits	17064.47	22017.89	22477.7	1800
522202001 Fire Overtime Benefits	0	3038.15	1765.18	0
522204700 Fire Suppression	29000	29040	29054.9	29000
522204900 Professional Services	0	0	2807.9	1500
522303100 Fire Dept: Fire Inspect	0	0	0	0

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
522304100 Fire Dept: Fire Inspect	566.65	151.83	77.7	510
522304300 Fire Dept: Travel Expense	302.66	0	0	0
522404900 Fire Dept: Dues/Misc	465.78	1402.2	750	0
522453100 Fire Dept - Training Supplies	1048.58	312.3	1324.85	2400
522454300 Fire Dept:Travel Expense	16.95	369.01	0	1020
522503100 Facility Repairs & Maint Supplies	2310.74	1792.17	4030.78	4590
522504600 Fire Dept: Insurance	19405.58	21593.29	20658.84	21000
522504800 Repairs & Maint Professional	1853.75	6800.12	22887.29	6120
522504802 Fire Dept: Improv. Buildings	0	66.48	4356.87	0
522504900 Fire Dept: Training	1653.41	0	0	0
522504901 Fire Dept: Community Education	0	0	0	0
522506400 Fire Dept: Machinery & Equip	0	0	0	0
522603200 Fire Dept: Fuel Consumed	1768.96	3780.83	2433.88	2040
522604000 Vehicle & Equip Maint Profession	0	0	0	8000
594226400 Fire Dept: Machinery & Equip	13877.1	0	0	0
<b>Fire Control</b>	<b>\$177,654.51</b>	<b>\$206,460.84</b>	<b>\$218,530.86</b>	<b>\$216,270.00</b>
586000001 Firemen Membership Dues	814.8	0	0	0
586004901 Firemen Membership Dues	0	540	0	600
<b>Non Expenditures</b>	<b>\$814.80</b>	<b>\$540.00</b>	<b>\$0.00</b>	<b>\$600.00</b>
594226200 Fire Hall Improvements	50539.31	976.57	1273.37	0
594226301 Fire Dept: Other Improvement	0	0	0	0
594226401 Fire Dept: Machinery & Equip	14504.12	7181.98	32128.86	0
594226402 Fire Dept - Interfund Payment	4000	0	0	0
<b>Capital Expenditures</b>	<b>\$69,043.43</b>	<b>\$8,158.55</b>	<b>\$33,402.23</b>	<b>\$0.00</b>
524101000 Building/plan: Salaries	30808.55	23235.38	19663.67	13700
524101001 Building/planning - Overtime	0	90.16	0	1000
524102000 Building/plan: Benefits	13512.11	9542.35	8171.52	17500
524102001 Building/Plan OT Taxes/Ben	0	14.04	0	500
524103100 Building/plan: Office/oper Sup	1413.87	292.44	1068.01	500
524103200 Fuel Consumed	43.22	48.64	0	200
524104100 Building: Advertising	0	0	0	500
524104800 Machinery & Equipment	0	299.94	831.6	500
524104900 Miscellaneous	0	271.77	0	1000
524205100 Franklin Co Bldg Inspections	71078.09	34915.2	23913.65	28000
524604901 Plat/subdivision Review	0	0	0	3000
524604900 Miscellaneous	947	897	813.54	0
594186601 General Governmental Services -	1176	0	0	0
<b>Protective Inspections</b>	<b>118978.84</b>	<b>69606.92</b>	<b>54461.99</b>	<b>66400</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
553304900 Flood Control: Professional Servic	0	0	0	1000
553603100 Weed Control- Supplies	2427.36	0	0	1500
531303100 Flood Control: Supplies	8138.95	0	0	0
553304900 Flood Control: Professional Servic	4104.12	0	0	0
<b>Irrigation/Reclamation Utilities</b>	<b>\$14,670.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>
558203100 Planning Operating Supplies	0	76.16	0	0
558503100 Planning Operating Supplies	492.75	50	1669.65	500
558504300 Travel Expense	37.64	256.12	48.1	1000
558504900 Professional Development	299	809.24	0	500
558604100 Planning - Professional Services	23637.5	16388.03	3305	5000
558604101 Planning/land Use - Advertising	429.25	119	0	500
558704100 Economic Study - Grant	18700	15300	0	0
558704101 Economic Study - City	18700	15300	0	0
<b>Planning &amp; Community Developi</b>	<b>\$62,296.14</b>	<b>\$48,298.55</b>	<b>\$5,022.75</b>	<b>\$7,500.00</b>
571101000 Recreation Admn: Salaries	5683.76	5662.5	7950	9800
571102000 Recreation Admn - Benefits	532.86	571.48	714.54	1500
571103100 Recreation Admin: Overhead	678.71	446.52	0	1020
571104100 Advertising	170	149.88	0	500
571104300 Participant Recreation - Travel	146.2	0	0	500
571104400 Participant Recreation - Excise Ta	661.19	1069.95	887.48	1200
571104900 Participant Recreation - Dues/Regist	51	97	0	100
571104901 Recreation Services	1,028.00	753	460	2400
<b>Educational &amp; Recreational Activites</b>	<b>\$8,951.72</b>	<b>\$8,750.33</b>	<b>\$10,012.02</b>	<b>\$17,020.00</b>
573903100 Spectator And Community Events -	3000	3088.38	0	2500
573904900 Community Events - Miscellaneou	309	325.05	327	350
<b>Spectator &amp; Community Events</b>	<b>\$3,309.00</b>	<b>\$3,413.43</b>	<b>\$327.00</b>	<b>\$2,850.00</b>
575304100 Museum:Professional Services	20.7	1287.41	875.8	1020
575304200 Museum: Communications	314.05	178.48	119.4	250
575304700 Museum: Utilities	778.68	782.08	2263.16	1020
575503100 Center: Janitorial Supplies	2684.77	3063.07	3453.31	3570
575503500 Center:Small Tool/Minor Equip	531.61	1066.86	1763.32	1020
575504100 Center: Professional Services	4977.4	10596.75	4092.51	5100
575504200 Center: Communications	444.16	233.12	351.14	480
575504600 Center: Insurance	9714.55	9146.7	10623.57	10800
575504700 Center: Utilities	11693.84	11389.97	13719.3	13500
<b>Cultural &amp; Recreational Facility</b>	<b>\$31,159.76</b>	<b>\$37,744.44</b>	<b>\$37,261.51</b>	<b>\$36,760.00</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
576201000 Swimming Pool: Salaries	37960.74	35613.81	37688.71	42000
576202000 Swimming Pool - Benefits	6326.74	7261.69	7365.2	8900
576203100 Swim Pool: Office/oper. Supp.	2700.61	2436.94	2376.27	2000
576203101 Swim Pool: Chemicals	9666.67	8821.2	7313.85	8000
576203102 Swimming Pool - Maintenance Su	0	1084.3	3376.75	2550
576203500 Swim Pool: Sm Tools & Equip.	1087.49	1193.52	5247.36	3000
576203501 Swim Pool: Activity Equip Rplc	0	0	897.83	1020
576204100 Pool - Professional Services	420	939	1458.98	400
576204101 Swim Pool: Advertizing	63.1	0	0	300
576204200 Swim Pool: Communications	187.6	124.89	148.57	200
576204600 Swim Pool: Insurance	3420	3639.53	3585.39	2500
576204700 Swim Pool: Public Utility Serv	8365.76	6453.6	7710.75	8000
576204701 Swim Pool - Water Services	800	800	0	800
576204800 Swim Pool: Maint. & Repairs	5787.08	2204.74	7727.48	6000
576204900 Swim Pool: Miscellaneous Service	41.4	64.75	545	250
576801000 Park Dept: Salaries	14588.33	24930.8	26234.73	29700
576801001 Park Dept: Overtime	307.96	490.77	442.2	500
576802000 Park Dept - Benefits	7116.37	10122.62	10772.11	13900
576802001 Park Dept OT Taxes/Ben	70.49	92.83	90.35	0
576803100 Park Dept- Supplies	3924.48	4529.63	8956.13	4080
576804700 Park Dept: Public Utility Srvc	1049.78	972.93	1311.94	1500
576804800 Park Dept: Maint. & Repairs Cont	1924.84	261.5	953.53	1020
576804900 Inmate Work Crew Charges	5202.69	5497.05	5221.59	6200
576803101 Park Dept: Skate Park M & R	905	0	0	0
576804500 Neighborhood Park Lease -clark	75	75	0	0
<b>Park Facilities</b>	<b>\$111,992.13</b>	<b>\$117,611.10</b>	<b>\$139,424.72</b>	<b>\$142,820.00</b>
594766100 Capital Expenditures - Land	7772	0	0	
594196000 Capital Outlays - BNSF	24500	0	0	0
594246600 Capitalized Rentals/Leases Buy O	4998.76	0	0	0
594766200 Park & Rec Buildgs & Struct	10882.79	2857.25	9027.51	44000
594767500 Park & Rec Capital Leases Princip.	0	0	0	5000
594768300 Park & Rec Capital Leases Interes	0	0	0	0
594766300 Parks & Rec Other Improv	5131.65	27231.97	19393.55	
594766400 Park & Rec Machinery & Equip	10300	5000	5000	
<b>Capital Expenditures</b>	<b>\$63,585.20</b>	<b>\$35,089.22</b>	<b>\$33,421.06</b>	<b>\$49,000.00</b>
515304100 Attorney Prof. Services	26315.26	21292.99	23733.06	0
515304101 Court Prosecuting Attorney	0	0	0	14000
515304102 Labor Relations Administration	0	0	0	15300
<b>Legal Services</b>	<b>\$26,315.26</b>	<b>\$21,292.99</b>	<b>\$23,733.06</b>	<b>\$29,300.00</b>

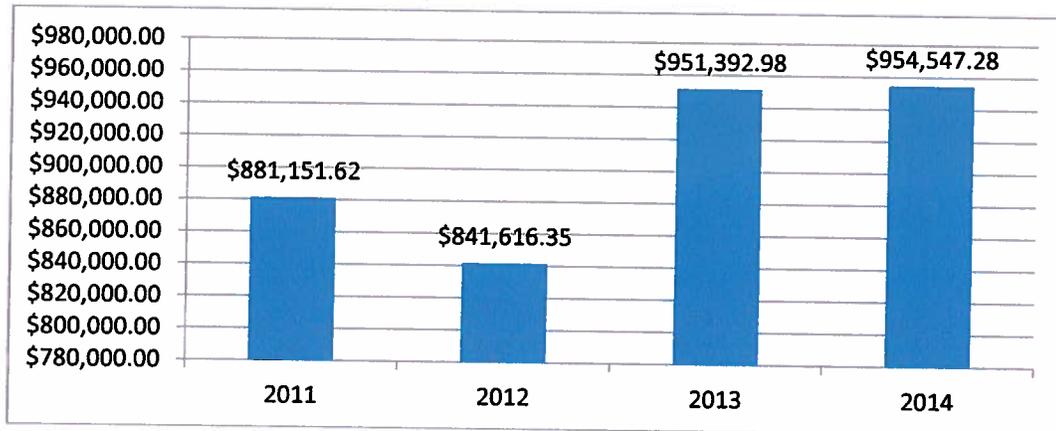
	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
518103100 Central Services (SA) - Office & Oj	0	0	62.72	0
518104100 Central Services - Personnel Serv	0	268	21739.18	500
518204100 Property Assessments	0	0	4002.86	4500
518204900 Property Management- Miscellar	0	450	0	0
518301000 Custodial - Salaries	20044.64	23686.35	21352.28	21800
518301001 Custodial - Overtime	483.14	720.19	620.83	1000
518302000 Custodial - Benefits	10349.16	14856.51	14243.22	17000
518302001 Custodial Taxes And Benefits	84.55	143.21	139.26	800
518303100 Custodial Supplies	2078.44	2174.04	3531	3700
518303500 Small Tools & Equipment	0	0	0	0
518304100 Cen Ser: Professional Services	350.93	0	1163.39	0
518304600 City Administration - Insurance	0	0	0	9000
518304800 Repairs & Maint - Contractor	0	0	11368.62	4500
518304900 Inmate Work Crew Charges	964.68	933.55	986	1000
518304901 Custodial/Maintenance/Security-	0	675.82	202.39	0
518403100 Computer Software	0	4791.82	3493.4	0
518803100 Computer Software	0	0	0	4000
518803101 Computer - Supplies	5116.48	665.81	1017.41	1500
518804100 BIAS Software Maint	0	0	7676.78	8000
518804101 Network/Website Maintenance	3209.32	1015.43	11325.74	6000
518804102 Equipment Repair	585.12	451.36	228.4	1000
518854101 Website Maintenance	0	0	0	0
518903100 Central Services - Supplies	0	2141.93	264.08	0
518904300 Central Services - Utility Services	0	1041.54	0	0
518904700 Central Services - Utility Services	0	0	1235.48	1400
518904900 Central Services (SA) - Miscellane	127.44	75.22	0	0
518904901 Risk Mgmnt - Claims Processing	0	0	0	1000
<b>Central Services</b>	<b>\$43,393.90</b>	<b>\$54,090.78</b>	<b>\$104,653.04</b>	<b>\$86,700.00</b>
513514900 B/f Governmental	0	2349	0	0
518204100 Property Assessments	1784.28	1699.46	0	0
518804100 BIAS Software Maint	4728.45	5258.36	0	0
519204900 Judgments & Settlements	0	0	13000	0
519904100 Lobbyist Services	10302.78	0	0	0
519904900 Assoc Of Wa Cities	2078	3169	0	0
519904901 Coulee Corridor	0	0	0	0
519904903 B/f Governmental	2017	0	0	0
<b>General Government Services</b>	<b>\$20,910.51</b>	<b>\$12,475.82</b>	<b>\$13,000.00</b>	<b>\$0.00</b>
518303101 Bldg Maint Repair/Supplies	969.98	4465.38	0	0
518304800 Repairs & Maint - Contractor	2797.79	6273.13	0	0
539504100 Professional Services	2157.96	0	0	0
539504900 Inmate Work Crew Charges	0	0	1010.65	0
<b>Other Environment Services</b>	<b>\$5,925.73</b>	<b>\$10,738.51</b>	<b>\$1,010.65</b>	<b>\$0.00</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
548903500 Municipal Vehicles Equipment	335.67	0	0	0
<b>Municipal Vehicles Equipment</b>	<b>\$335.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
557304101 Coulee Corridor/TriCities Visitor C	0	0	285	1300
<b>Community Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$285.00</b>	<b>\$1,300.00</b>
558104900 Planning - Miscellaneous	153	0	0	0
558604102 Engineer: Studies & Surveys	0	0	0	5000
<b>Community Planning &amp; Economic Development</b>	<b>\$153.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
566105000 Alcoholism: Intergov Service	994.4	1311.12	950.42	1500
<b>Substance Abuse</b>	<b>\$994.40</b>	<b>\$1,311.12</b>	<b>\$950.42</b>	<b>\$1,500.00</b>
589000001 Misc: Non-Expen / Refunds	16205	9185	19229.69	15000
<b>Non Expenditures</b>	<b>\$16,205.00</b>	<b>\$9,185.00</b>	<b>\$19,229.69</b>	<b>\$15,000.00</b>
514234102 Water Rights Escrow Fees	0	65.22	0	0
591347500 Water Rights Purchase	50056.07	23577.1	23577.1	25000
592348303 Water Rights Interest	0	35485.4	0	0
592348001 Water Rights Interest	0	0	35485.4	34100
592348002 Water Rights Escrow Fees	0	0	65.22	70
<b>Debt. Interest &amp; Fees</b>	<b>\$50,056.07</b>	<b>\$59,127.72</b>	<b>\$59,127.72</b>	<b>\$59,170.00</b>
594186400 Computer Equipment	0	0	0	16000
594266401 Ambulance	38087.15	0	0	0
<b>Capital Expenditures</b>	<b>\$38,087.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,000.00</b>
597180010 To Community Devlp Rsrv	9000	0	0	0
597190010 Transfer To Civic Facility Rsrv	35000	15000	0	0
597210001 Transfers To PS Criminal Justice	0	32678.89	0	0
597210010 To Law Enforcement Rsrv	0	0	0	0
597220010 Transfer To Fire Protection Rsrv	10000	20000	0	0
597420000 Transfer To Street Fund	60550.39	20000	32256.92	87810
597580010 To Economic Devel Rsrv	20000	20000	0	0
<b>Interfund Transfers</b>	<b>\$134,550.39</b>	<b>\$107,678.89</b>	<b>\$32,256.92</b>	<b>\$87,810.00</b>
572503100 Library:Supplies	617.93	502.03	355.97	500
572504100 Library: Maintenance/repairs	1974.64	386.79	1233.58	1000
572504700 Library: Utilities	2492.17	2644.06	3865.82	3500
<b>Libraries</b>	<b>\$5,084.74</b>	<b>\$3,532.88</b>	<b>\$5,455.37</b>	<b>\$5,000.00</b>
<b>Expenditures Without Ending Fund Balances</b>	<b>\$1,977,701.53</b>	<b>\$1,812,259.96</b>	<b>\$1,911,322.18</b>	<b>\$2,059,430.00</b>

<b>General Fund Debt Obligation</b>		
<b>Water Rights Purchase</b>	<b>Payment Each Year</b>	<b>\$59,062.50</b>
<b>Total Debt For Water Rights</b>		<b>\$657,297.14</b>

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

### Beginning Fund Balance

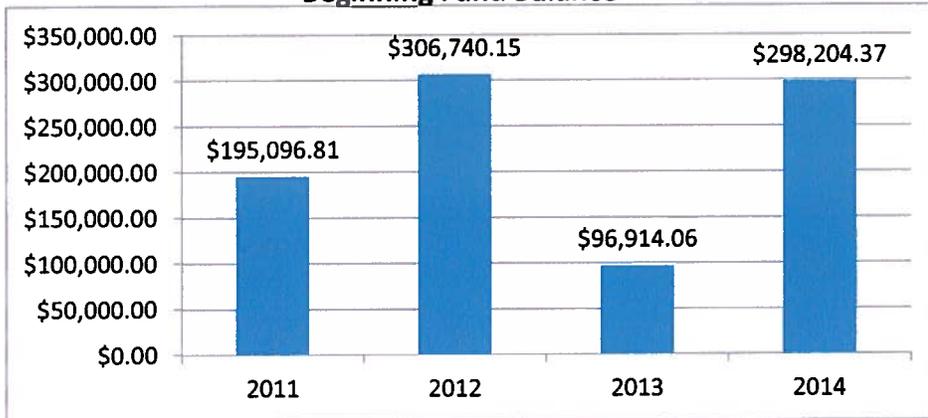


Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actual
<b>308800002 Beginning Balances</b>	<b>\$881,151.62</b>	<b>\$841,616.35</b>	<b>\$951,392.98</b>	<b>\$954,547.28</b>
<b>Revenues</b>				
	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Proposed</b>
361111000 Interest On Investment	114.79	131.78	536.27	300
397190010 Civic Facility	35,000.00	15,000.00	0	0
<b>Civic Facility Reserve</b>	<b>\$35,114.79</b>	<b>\$15,131.78</b>	<b>\$536.27</b>	<b>\$300.00</b>
361111100 Interest On Investment	55.15	48.63	171.89	150
397180010 Community Development	9,000.00	0	0	0
<b>Community Development</b>	<b>\$9,055.15</b>	<b>\$48.63</b>	<b>\$171.89</b>	<b>\$150.00</b>
361111200 Interest On Investment	768.65	543.43	1,911.22	1,500.00
395100001 Land Sales	14,112.76	0	0	0
397580010 Economic Development	20,000.00	20,000.00	0	0
<b>Economic Development</b>	<b>\$34,881.41</b>	<b>\$20,543.43</b>	<b>\$1,911.22</b>	<b>\$1,500.00</b>
336062100 CJ - Population	1,000.00	1,160.64	1,279.49	1,000.00
361111300 Interest On Investment	10.56	13.75	54.39	50
<b>Law Enforcement</b>	<b>\$1,010.56</b>	<b>\$1,174.39</b>	<b>\$1,333.88</b>	<b>\$1,050.00</b>
313150000 Public Safety-Criminal Justice Tax	0	0	95,223.77	95,000.00
313710002 Public Safety-Criminal Justice Tax	0	23,738.05	0	0
361101341 Interest On Investment	0	11.2	497.48	0
397210001 Transfer From PS Criminal Justice	0	32,678.89	0	0
<b>Public Safety-Criminal Justice Tax</b>	<b>\$0.00</b>	<b>\$56,428.14</b>	<b>\$95,721.25</b>	<b>\$95,000.00</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
361111400 Interest On Investment	84.18	186.24	713.73	400
397220010 Fire Protection	10,000.00	20,000.00	0	0
<b>Fire Protection</b>	<b>\$10,084.18</b>	<b>\$20,186.24</b>	<b>\$713.73</b>	<b>\$400.00</b>
311101000 Ad Valorum Taxes	10,017.98	0	0	0
313611000 Natural Gas 20%	41,584.08	39,168.70	46,263.23	44,000.00
316461000 Cable TV 20%	546.74	190.06	147.62	150
361111500 Interest On Investment	62.63	134.04	508.14	300
<b>Parks &amp; Recreation</b>	<b>\$52,211.43</b>	<b>\$39,492.80</b>	<b>\$46,918.99</b>	<b>\$44,450.00</b>
361111600 Interest On Investment	30.41	18.99	66.69	40
<b>Storm Water Improvements</b>	<b>\$30.41</b>	<b>\$18.99</b>	<b>\$66.69</b>	<b>\$40.00</b>
317200000 Leasehold Excise Tax	0	0	0	0
317341000 State Shared Revenues	71.07	0	0	0
361111700 Interest On Investment	54.77	0	0	0
<b>Real Estate Excise Tax</b>	<b>\$125.84</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Revenues Without Beginning Fund Balances</b>	<b>\$142,513.77</b>	<b>\$153,024.40</b>	<b>\$147,373.92</b>	<b>\$142,890.00</b>
<b>Expenditures</b>	<b>2,011.00</b>	<b>2,012.00</b>	<b>2,013.00</b>	<b>2,014.00</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Proposed</b>
597584100 Transfer To General For Economic Study	41,500.00	0	0	0
<b>Economic Development</b>	<b>\$41,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
597210002 Transfer To General For PS Criminal Justice	0	0	77,396.33	141,500.00
<b>Public Safety Criminal Justice</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$77,396.33</b>	<b>\$141,500.00</b>
597226400 Transfers To General For Fire Equipment	0	8,158.55	33,402.23	0
<b>Fire Protection</b>	<b>\$0.00</b>	<b>\$8,158.55</b>	<b>\$33,402.23</b>	<b>\$0.00</b>
597766000 Transfer To General Park & Rec	34,072.00	35,089.22	33,421.06	49,000.00
<b>Parks &amp; Recreation</b>	<b>\$34,072.00</b>	<b>\$35,089.22</b>	<b>\$33,421.06</b>	<b>\$49,000.00</b>
597190012 Transfer To Capital Fund	106,477.04	0	0	0
<b>REET 1</b>	<b>106,477.04</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures Without Ending Fund Balances</b>	<b>\$182,049.04</b>	<b>\$43,247.77</b>	<b>\$144,219.62</b>	<b>\$190,500.00</b>

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 preformed by our street department with the help of the Coyote Ridge Correctional work crew. Reserves were expended in 2012 for major street projects.

**Beginning Fund Balance**



Account	Title	2011 Actual	2012 Actual	2013 Actual	2014 Actual
<b>308800101</b>	<b>Estimated Beginning Balance</b>	<b>\$195,096.81</b>	<b>\$306,740.15</b>	<b>\$96,914.06</b>	<b>\$298,204.37</b>
	<b>Revenues</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Proposed</b>
336008700	Motor Vehicle Fuel Tax	88,373.71	105,190.37	109,979.60	100,000.00
348700000	Interfund Sales	0	1,333.33	0	0
369900101	Other Miscellaneous Revenue	0	0	106.55	0
397420101	Transfer From General Fund	60,550.39	20,000.00	32,256.92	87,810.00
313600101	Natural Gas 60%	124,752.25	117,508.47	0	0
313610101	Natural Gas 60%	0	0	138,789.73	132,000.00
316460101	Cable TV 60%	1,640.21	570.19	442.86	400
333202000	FED STP Date Sidewalk	0	0	52,767.00	0
334028000	Adams St - St Of Wa	0	0	8,711.00	0
334038001	TIB - West Adams Street	0	0	162,110.75	0
334069000	HAEIFC	0	0	22,470.00	0
337070000	County STP Allocations	48,579.00	0	48,579.00	15,000.00
361100101	Interest Earned On Investment	260.28	247.29	717.29	0
361110101	Interest Earned On Investment	0	0	0	300
367110000	Gifts, Pledges, Grants And Bequests From	0	0	5,181.30	0
	<b>Total Revenues Without Beginning Fund Balances</b>	<b>\$324,155.84</b>	<b>\$244,849.65</b>	<b>\$582,112.00</b>	<b>\$335,510.00</b>
	<b>Expenditures</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Proposed</b>
542301000	Street Repair - Wages	9,398.32	1,974.50	2,048.25	9,800.00
542301001	Street Repair - Overtime	242.77	6.83	0	200
542301002	Street Repair - Buyout	0	0	0	500
542302000	Street Repair - Benefits	5,054.94	1,062.10	790.1	5,900.00
542302001	Street Repair OT Benefits	61.88	2.44	1.26	100

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
542303100 Street Repair & Maint Supplies	1,578.43	659.57	4,917.73	2,550.00
542304100 Street Repair & Maintenance Service	0	0	155.95	0
542401000 Storm Drain - Wages	3,607.27	1,917.60	2,048.25	2,100.00
542401001 Storm Drain - Overtime	55.85	6.63	0	200
542402000 Storm Drain - Benefits	1,645.23	835.67	790.1	1,000.00
542402001 Storm Drain - Overtime Benefits	23.14	2.32	1.26	100
542611000 Sidewalks - Maint/repair Wages	3,593.63	34.5	0	0
542611001 Sidewalks - Overtime	21.67	0.4	0	0
542612000 Sidewalks-Maint/repair Benefit	1,418.35	86.96	0	0
542612001 Sidewalks OT Taxes & Benefits	-11.62	0.27	0	0
542613100 Sidewalks - Office/Oper Supplies	24.96	0	717.66	4,080.00
542616300 Sidewalks - Construction	0	0	0	0
542633100 Street Lights-Office/Oper Supplies	0	0	354	1,020.00
542634100 Street Lights - Professional Services	913.14	0	0	1,020.00
542634700 Street Lights - Electricity	12,467.83	11,000.80	13,660.65	14,500.00
542641000 Traffic Control - Wages	3,722.63	39.65	0	0
542641001 Traffic Control - Overtime	175.8	0	0	0
542642000 Traffic Control - Benefits	2,455.02	182.96	0	0
542642001 Traffic Control - OT Benefits	42.86	0	0	0
542643100 Traffic Control - Supplies	510.79	85.08	0	510
542643101 Street Signing & Replacement	0	0	0	3,000.00
542644100 Traffic Control- Street Stripe	0	0	25,295.25	27,000.00
542646300 Traffic Control - Construction	0	0	0	0
542661000 Snow & Ice Control - Wages	5,533.60	8,187.42	8,656.69	8,900.00
542661001 Snow & Ice Control - Overtime	144.59	773.62	272.72	1,000.00
542662000 Snow & Ice Control - Benefits	3,006.63	3,897.27	3,890.29	4,700.00
542662001 Snow & Ice Control-OT Ben	48.94	152.64	52.19	500
542663100 Snow & Ice Control - Materials	2,585.05	3,656.55	467.96	3,500.00
542671000 Street Cleaning - Wages	5,483.25	10,120.85	9,198.98	12,200.00
542671001 Overtime Earnings	65.72	6.83	0	500
542671003 Misc Earnings	0	0	0	0
542672000 Street Cleaning - Benefits	2,288.99	6,011.74	5,909.29	9,300.00
542672001 OT Taxes And Benefits	11.7	2.44	1.26	100
542673100 Street Cleaning - Materials	1,769.82	2,761.62	0	2,550.00
542703100 Alley/shoulder-maintenance	367.26	2,136.76	3,300.07	2,040.00
542703101 Trees Maintenance Supplies	1,673.64	975.74	3,631.78	2,550.00
542704900 Roadside Contracted Services	6,307.99	6,206.23	5,400.00	0
<b>Streets-Maintenance</b>	<b>\$76,290.07</b>	<b>\$62,787.99</b>	<b>\$91,561.69</b>	<b>\$121,420.00</b>
543101000 Street: Superintendent Wages	14,918.34	12,739.51	13,247.28	13,550.00
543102000 Street: Superintendent Benefits	5,672.09	5,081.08	5,386.15	6,000.00
543303100 Street: Misc. Supplies	3,186.09	4,622.27	5,195.69	5,100.00
543303500 Street: Small Tools & Equip.	1,052.23	975.5	142.69	2,550.00

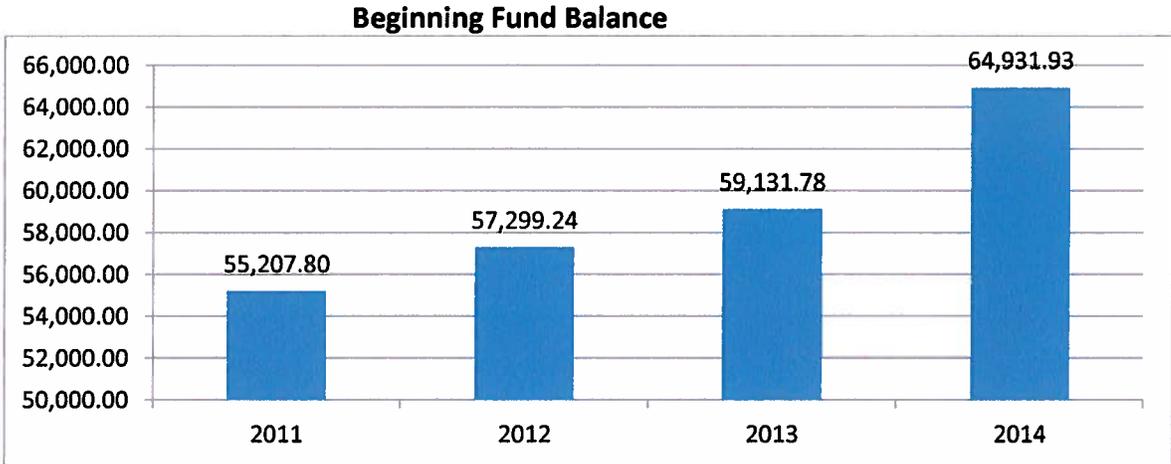
	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
543304100 Street: Professional Services	1,190.62	694.65	95.67	2,040.00
543304200 Street: Communications	2,331.72	2,467.36	2,402.64	2,400.00
543304600 Street: Insurance	7,926.89	8,761.28	9,176.62	9,000.00
543304700 Street: Utilities	4,511.85	2,260.11	3,036.07	3,000.00
543501000 Equipment/bldg Maint Wages	7,230.26	1,936.75	2,048.25	2,100.00
543501001 Equip/bldg Maint - Overtime	109.8	4	0	500
543502000 Equipment/bldg Maint Benefits	3,333.06	944.39	790.1	1,000.00
543502001 Equip OT Taxes & Benefits	10.6	1.53	1.26	100
543503100 Street: Parts & Supplies	7,514.87	4,284.80	4,634.11	4,080.00
543503200 Street: Fuel Consumed	8,541.44	9,368.11	7,755.03	7,400.00
543504100 Street: Professional Services	3,865.46	590.02	1,594.60	1,020.00
543504300 Street Travel For Training	38.94	0	89.94	510
543504800 Street: Equipment Maintenance	672.59	409.25	3,045.08	4,080.00
543504801 Street: Auto Parts & Repairs	427.18	15.48	336.15	2,550.00
543504900 Street Training	100	175	208.67	510
<b>Street Admin &amp; Overhead</b>	<b>\$72,634.03</b>	<b>\$55,331.09</b>	<b>\$59,186.00</b>	<b>\$67,490.00</b>

591957500 Machinery & Equipment	34,905.08	46,438.75	62,552.61	0
594426400 Machinery & Equipment	0	0	0	55,000.00
594427500 Capital Leases Principal	0	0	0	69,360.00
594428300 Capital Leases Interest	0	0	0	0
595106300 West Adams Engineering City	0	0	279.77	0
595106310 West Adams Engineering Grant	0	0	2,517.89	0
595306300 Chip Seal Program	0	0	0	0
595306303 TIB - W Adams Construction City Match	0	0	11,890.47	0
595306306 Date Sidewalk City	0	0	2,501.49	0
595306313 TIB - W Adams Construction Grant	0	0	104,208.00	0
595306320 CIA Access Road Construction City Match	0	0	5,279.95	0
595306341 TIB-Birch Construction City Match	0	0	0	0
595476101 West Adams Railroad	0	0	142.3	0
595616300 Birch Street Sidewalks & Curbs	0	0	47,762.25	0
595646300 Street Signing & Replacement	1,856.57	837.57	1,343.89	0
595306300 Chip Seal Program	0	0	0	35,000.00
595306341 TIB-Birch Construction City Match	0	0	0	80,000.00
597416300 Transfer To Street Capital Projects	26,826.75	280,875.72	0	0
<b>Street Improvement Reserves</b>	<b>\$63,588.40</b>	<b>\$328,152.04</b>	<b>\$238,478.62</b>	<b>\$239,360.00</b>

**Street Fund Capital Project**

<b>Machinery &amp; Equipment</b>	<b>55,000.00</b>
<b>Leases</b>	<b>69,360</b>
	<b>124,360.00</b>

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



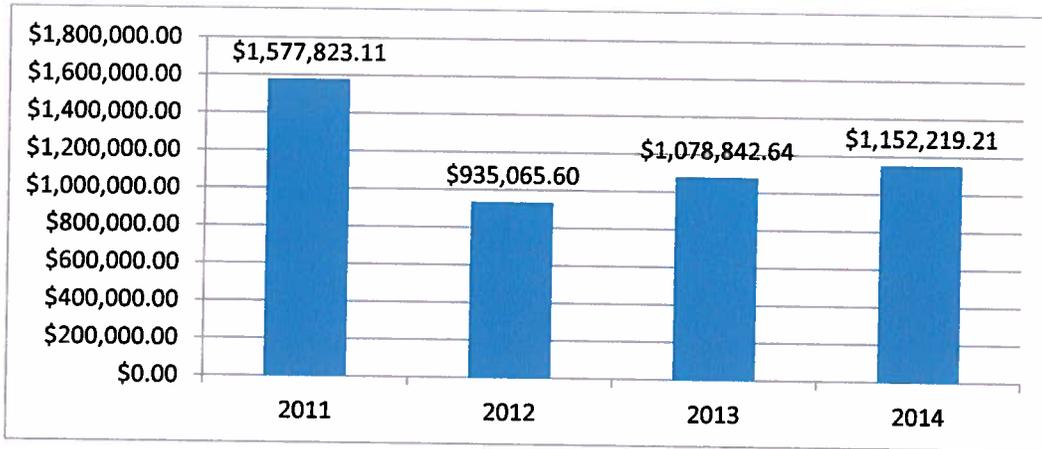
Account	Title	2011 Actual	2012 Actual	2013 Actual	2014 Actual
308800104	Estimated Beginning Balance	55,207.80	57,299.24	59,131.78	64,931.93

Revenues		2011 Actual	2012 Actual	2013 Actual	2014 Proposed
313300000	State Shared Tax Revenues	15,187.16	20,748.96	911.88	0
313310000	Hotel/Motel Stadium	0	0	12,027.18	10,000.00
313320000	Hotel/Motel Stadium	0	0	506.74	0
361110104	Interest Earned On Investment	103.51	69.5	277.65	150
<b>Taxes and Interest</b>		<b>\$15,290.67</b>	<b>\$20,818.46</b>	<b>\$13,723.45</b>	<b>\$10,150.00</b>

Expenditures		2011 Actual	2012 Actual	2013 Actual	2014 Actual
557304100	Hotel/Motel Committee Allocations	0	0	0	12,000.00
557304100	Hotel/Motel Committee Allocations	11,914.23	14,495.92	0	0
573104101	Coulee Corridor/TriCities Visitor Guide	1,100.00	1,185.00	0	0
573104900	Website Update	185	3,305.00	0	0
573497900	Coulee Corridor	0	0	0	0
573904100	Hotel/Motel Committee Allocations	0	0	7,923.30	0
<b>Spectator &amp; Community Events</b>		<b>\$13,199.23</b>	<b>\$18,985.92</b>	<b>\$7,923.30</b>	<b>\$12,000.00</b>

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**

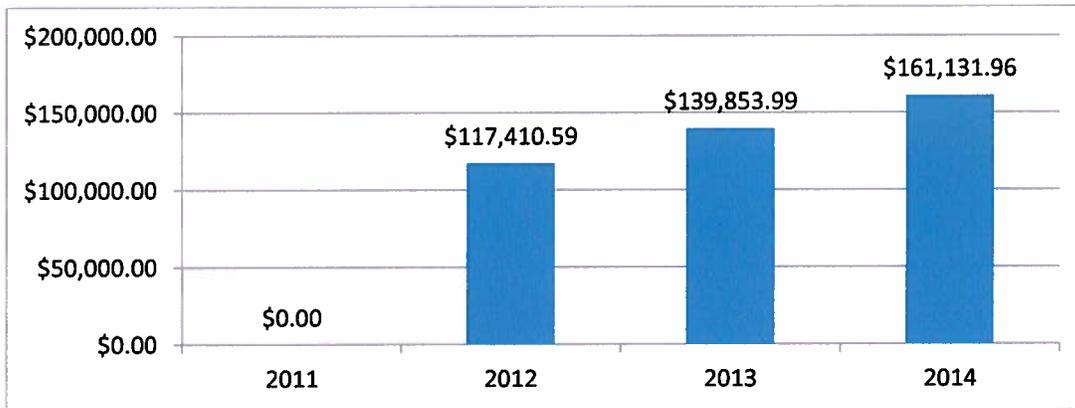


Account Title	2011 Actual	2012 Actual	2013 Actual	2014 Actual
<b>308100111 Beginning Balance</b>	<b>\$1,577,823.11</b>	<b>\$935,065.60</b>	<b>\$1,078,842.64</b>	<b>\$1,152,219.21</b>
<b>Revenues</b>				
	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Proposed</b>
361100111 Interest Earned On Investment	2,592.49	1,288.19	4,959.38	0
361110111 Interest Earned On Investment	0	0	0	3,000.00
361400001 Interfund Water Loan Interest	2,650.00	6,480.00	6,480.00	5,860.00
366108200 Interfund Sewer Loan Interest	0	2,013.27	0	0
369900111 Misc Revenues	0	0	0	0
381207900 Interfund Loan Principal	0	133,995.58	0	0
381207901 Interfund Water Loan Principal	0	0	61,937.19	62,560.00
<b>Revenues Without Beginning Fund Balances</b>	<b>\$5,242.49</b>	<b>\$143,777.04</b>	<b>\$73,376.57</b>	<b>\$71,420.00</b>
581100011 Interfund Loan To Water Fund	648,000.00	0	0	0
<b>Expenditures Without Ending Fund Balances</b>	<b>\$648,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

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**



	2011 Actual	2012 Actual	2013 Actual	2014 Actual
<b>308800300 Beginning Balance</b>	<b>\$0.00</b>	<b>\$117,410.59</b>	<b>\$139,853.99</b>	<b>\$161,131.96</b>

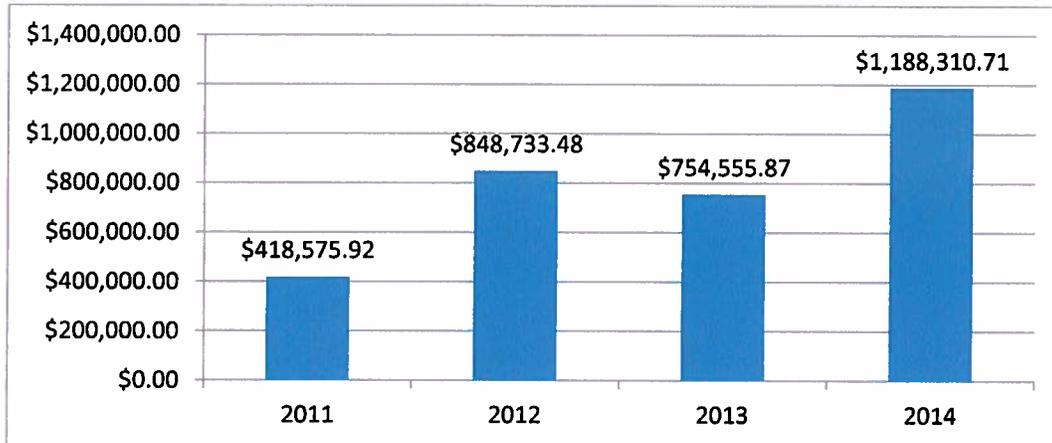
Revenues	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
318340001 REET 1	4,916.13	11,145.27	10,456.17	12,000.00
361110300 REET 1 Investment Interest	140.34	140.93	262.46	500
397190012 Transfer From Reserve Fund	106,477.04	0	0	0
318350000 REET 2	5,877.08	11,145.26	10,456.17	12,000.00
361110400 REET 2 Investment Interest	0	11.94	103.17	100
334038000 TIB - Adams Street	11,506.10	719,152.15	0	0
334042013 Sportsmans Addition (incorrect)	0	0	0	0
334069000 HAEIFC	0	27,530.00	0	0
397416300 Transfer From Street Fund	26,826.75	280,875.72	0	0
<b>Revenues Without Beginning Fund Balances</b>	<b>\$155,743.44</b>	<b>\$1,050,001.27</b>	<b>\$21,277.97</b>	<b>\$24,600.00</b>

Expenditures	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
595306302 Chip Seal Program	5,358.08	0	0	0
595306303 TIB Project Match - Adams	0	0	0	0
595306305 Date Sidewalk DOT	0	42,767.00	0	0
595306306 Date Sidewalk City	0	7,884.88	0	0
595306313 Other Improvements	0	0	0	0
595306320 CIA Access Road Construction City Match	1,125.00	64,777.05	0	0
595306321 CIA Access Road Construction Grant	1,125.00	50,000.00	0	0

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Proposed</b>
595476100 West Adams Railroad	0	8,711.00	0	0
595106301 RTPO - E Date Street Eng Port Grant	10,000.00	0	0	0
595106302 RTPO - E Date Street Eng City Portion	761.47	0	0	0
595106300 TIB - West Adams Engineering City	1,996.33	15,840.79	0	0
595106310 TIB - West Adams Engineering Grant	0	142,567.01	0	0
595306303 TIB - W Adams Construction City Match	0	69,449.13	0	0
595306313 TIB - W Adams Construction Grant	0	625,042.01	0	0
595406304 TIB - W Adams Drainage City	0	51.9	0	0
595406314 TIB - W Adams Drainage Grant	0	467.1	0	0
595106310 TIB - West Adams Engineering Grant	17,966.97	0	0	0
<b>Expenditures Without Ending Balance</b>	<b>38,332.85</b>	<b>\$1,027,557.87</b>	<b>0.00</b>	<b>0.00</b>

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

**Beginning Fund Balance**



	2011 Actual	2012 Actual	2013 Actual	2014 Actual
308800401 Beginning Fund Balances	95,000.00	316,176.68	105,000.00	105,000.00
308802401 Beginning Reserve Balance	323,575.92	532,556.80	649,555.87	1,083,310.71
<b>Total Estimated Beginning Balance</b>	<b>\$418,575.92</b>	<b>\$848,733.48</b>	<b>\$754,555.87</b>	<b>\$1,188,310.71</b>

(Includes Operating & Reserve)

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
<b>Revenues</b>				
343400001 Other Water Service Fees	1,010.15	2,209.07	1,013.00	800
343400003 Surcharges For Water	164,189.89	166,164.92	173,615.77	170,000.00
343400099 Bulk Water	5,691.26	500.7	1,904.75	2,000.00
343400100 Lamb-weston Water Charges	443,838.98	453,840.99	446,502.86	440,000.00
343400200 Water Charges	596,860.13	582,195.76	644,861.68	590,000.00
343400300 Water Hook-up Charges	10,864.00	12,233.59	8,523.00	6,000.00
348700001 Interfund Sales	0	1,333.34	0	0
359900000 Late Fees And Interest	10,827.09	22,003.05	20,841.90	15,000.00
359900001 Misc. Fines And Penalties	0	84	0	0
361110000 Interest On Investment	163.5	-105.05	2,279.69	2,000.00
369100000 Sale Of Scrap And Junk	0	0	1,108.50	0
369904000 Other Miscellaneous Revenue	1,176.00	0	1,917.99	0
381107811 Interf. Loan From General Support	648,000.00	0	0	0
389000401 Other Non-Revenue Receipts	1,230.00	1,805.00	1,200.00	0
395200001 Compen. For Loss/Impairment	0	31,086.35	0	0
395100001 Farm Agreement	264,560.00	133,811.25	131,167.50	133,250.00
334042001 PWB K/C Grant	0	498,545.86	25,254.14	0
361110401 Interest On Investment	532.77	1,488.64	3,251.89	2,000.00
382800000 PWB K/C Loan	0	1,114,935.25	210,181.11	0
<b>Revenues Without Beginning Fund Balances</b>	<b>\$2,148,943.77</b>	<b>\$3,022,132.72</b>	<b>\$1,673,623.78</b>	<b>\$1,361,050.00</b>

<b>Expenditures</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Proposed</b>
534103100 Wtr.dept: Acctng/admin Supply	546.24	625.62	2,499.08	1,000.00
534104100 Wtr.dept: Professional Services	8,419.87	5,299.11	13,177.63	22,000.00
534104400 Excise/use Tax	60,459.52	61,772.40	63,913.86	66,000.00
534104600 Wtr.dept: Insurance	39,118.38	39,350.31	42,637.77	42,500.00
534104700 Interfund Taxes For General Fund	101,248.33	110,785.48	122,469.96	113,000.00
534104900 Miscellaneous	1,277.20	107.44	180.8	1,000.00
534104901 Wtr.dept: Billing Costs	1,767.40	1,826.10	2,376.90	2,200.00
534201000 Water Dept: Salaries (admin)	27,427.98	23,652.14	22,696.17	29,500.00
534201400 Buyout Earnings	0	0	0	1,400.00
534202000 Water Dept: Salaries (admin) Benf.	10,704.16	9,982.92	8,159.02	13,200.00
534204100 Wtr.dept: Rate Study	0	0	4,005.63	0
534204101 Wtr Dept:profess. Services/Legal	2,648.50	0	0	0
534404100 Water Dept: Training Profess.Services	620	0	0	0
534404900 Water Dept: Training Profess. Services	0	485	195	510
534501000 Water Dept: Salaries (supt.)	20,885.89	22,235.07	23,182.80	23,700.00
534502000 Water Dept: Salaries (supt.) Benefits	7,941.08	8,759.74	9,425.12	10,500.00
534503100 Wtr.dept: Operation & Supplies	41,882.04	36,920.93	34,963.17	35,700.00
534503200 Wtr.dept: Fuel Consumed	8,146.28	8,275.48	7,134.29	8,670.00
534503500 Water - Small Tools & Equip	0	636.8	0	1,020.00
534504100 Water Utilities - Profess. Services	1,932.93	816.2	711.66	0
534504200 Wtr.dept: Communications	2,341.69	2,286.37	2,367.57	2,400.00
534504700 Wtr.dept: Utilities	1,475.97	2,260.29	3,036.18	2,550.00
534504800 Wtr.dept: Equip. Maint. Contracted	14,071.38	28,792.49	15,205.66	33,200.00
534604100 Cross Connection Control Srvc	3,231.00	420	480	0
534701000 Water Dept: Clerical Salaries	40,497.93	38,785.52	37,542.19	44,200.00
534701001 Overtime -Clerical	43.77	66.02	0	800
534702000 Water Dept: Clerical Salaries Bene'	21,300.22	21,820.56	22,006.85	28,550.00
534702001 Overtime - Clerical Benefits	5.79	10.25	0	0
534801000 Water Dept: Maintenance Wages	51,589.77	68,398.77	70,591.76	94,800.00
534801001 Water Dept: Maint. Overtime	1,162.58	3,478.80	1,810.12	3,000.00
534802000 Water Dept: Maintenance Wages l	25,806.34	34,767.03	34,844.45	54,800.00
534802001 Water Dept Maint OT Benefits	256.87	678.39	366.12	500
534802200 Water Taxes And Benefits OT	94.16	0	0	510
534803100 Wtr.dept: Chemicals/supplies	11,804.50	19,909.95	15,842.95	14,280.00
534803500 Water - Small Tools & Equip	1,776.62	0	0	0
534804100 Water Dept: Professional Services	6,849.42	5,269.58	7,981.92	0
534804300 Wtr.dept: Travel Expenses	617.64	171.52	537.13	1,530.00
534804500 Water - Operat. Rentals & Leases	109.85	0	0	0
534804700 Wtr.dept: Well Electricity	201,767.41	141,170.75	165,420.54	200,000.00
534804800 Wtr.dept: Auto Repairs & Maint	566.77	325.32	4,674.96	0
534804900 Contracted Services	1,371.24	345.42	872.87	3,570.00
534904001 State Certificates & Surchrgs	2,353.20	2,119.26	2,318.11	4,590.00
<b>Water Utilities</b>	<b>\$724,119.92</b>	<b>\$702,607.03</b>	<b>\$743,628.24</b>	<b>\$861,180.00</b>

	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
589000401 Misc: Non-Expenditures / Refunds	0	600	600	0
581200000 General Support Principal Payment	0	0	61,937.19	62,560.00
591347800 PWB K/C Loan Principal	0	0	45,693.66	45,700.00
592348200 General Support Interest Payment	2,650.00	6,480.00	6,480.00	5,860.00
592348302 PWB K/C Loan Interest	0	36.03	2,034.02	3,200.00
597347000 Transfer To DWSRF Fund(414)	29,990.00	29,375.00	28,783.43	28,190.00
597347007 Transfer To Bond Redemption	204,509.98	147,336.25	134,520.00	129,210.00
597347008 Transfer-Farm Buyout 2005A	648,000.00	0	0	0
597347009 Transfer To Bond Red Series B	0	345,000.00	100,000.00	100,000.00
<b>Debt, Interfund Transfers, Non Expenditures</b>	<b>\$885,149.98</b>	<b>\$528,827.28</b>	<b>\$380,048.30</b>	<b>\$374,720.00</b>
594346210 Machinery & Equipment	27,483.26	66,620.81	0	10,000.00
594346301 Capital Projects Professional Services	0	22,433.95	17,603.75	0
594346312 K/C Construction Grant	0	490,968.46	0	0
594346321 Capital Projects Profess. Services L	0	102,041.47	0	0
594346322 K/C Construction Loan	0	971,094.86	0	0
594346323 K/C Construction Loan	0	107,386.47	68,646.32	0
594346324 K/C Construction Admin Grant	0	32,831.54	0	0
594346325 K/C Construction Loan	0	58,343.49	0	0
594346401 Buildings & Structures	0	0	0	50,000.00
594347000 Machinery & Equipment	4,467.00	33,154.97	29,942.33	0
594347500 Capital Leases Principal	0	0	0	82,620.00
595346300 CPE Waterline Project	0	0	0	170,000.00
594346301 Capital Projects Profess. Services C	77,566.05	0	0	0
594346311 Cap.Projects Profess.Services Grant	0	0	0	0
<b>Water Reserve Improvement</b>	<b>\$109,516.31</b>	<b>\$1,884,876.02</b>	<b>\$116,192.40</b>	<b>\$312,620.00</b>
<b>Expenditures without Ending Fund Balances</b>	<b>\$1,718,786.21</b>	<b>\$3,116,310.33</b>	<b>\$1,239,868.94</b>	<b>\$1,548,520.00</b>

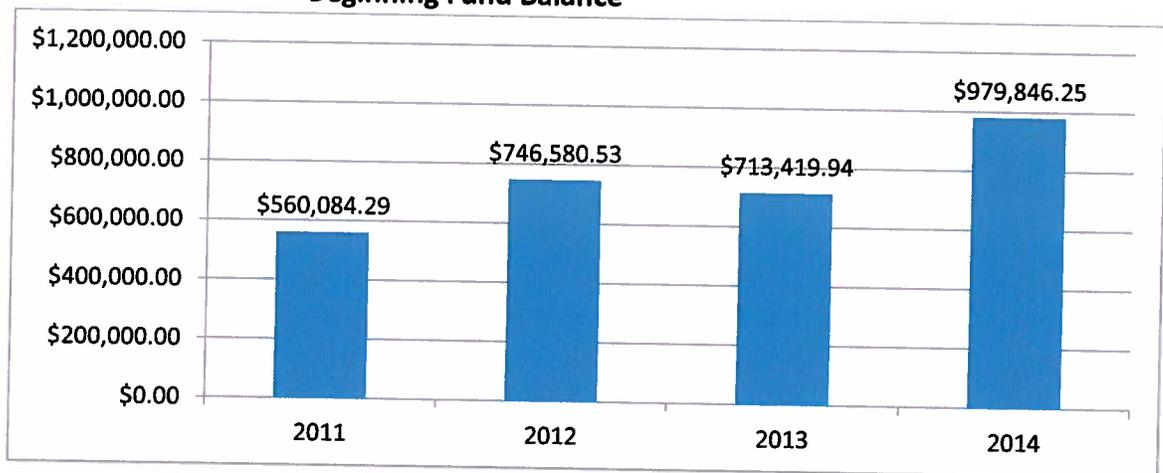
### Water Fund Debt Obligation

**Total Debt for the Water Fund at of 1/1/2014 is \$3,909,889.00**

**Total Payments Scheduled to pay Debt Obligation for 2014 is \$374,695.68**

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**



	2011 Actual	2012 Actual	2013 Actual	2014 Actual
308800402 Beginning Fund Balance	92,000.00	62,000.00	70,000.00	80,000.00
308802402 Beginning Reserve Balance	468,084.29	684,580.53	643,419.94	899,846.25
<b>Total Estimated Beginning Balance (includes Operating &amp; Reserve)</b>	<b>\$560,084.29</b>	<b>\$746,580.53</b>	<b>\$713,419.94</b>	<b>\$979,846.25</b>

Revenues	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
343500003 Surcharges For Sewer	67,533.00	68,273.38	69,328.11	69,000.00
343500200 Sewer Charges	620,090.40	626,277.36	633,611.05	630,000.00
343500300 Sewer Connection Charges	65,766.00	8,241.11	8,148.00	6,000.00
343500400 Sewer Inspection For Hook-up	325	1,439.00	50	300
348700002 Interfund Sales	0	1,333.33	0	0
361100402 Interest On Investment	200.89	385.62	1,229.36	0
361110402 Interest On Investment	0	0	0	1,000.00
362500001 Farm Lease - Amber Fields	20,205.32	42,980.02	36,507.11	35,000.00
369900402 Miscellaneous Revenues	0	0	106.55	0
374015001 DOC Infrastructure	4,565.57	0	0	0
389000000 Other Non-Revenue Receipts	150	535	50	0
361110002 Interest On Investment	677.31	638.57	2,549.37	2,000.00
<b>Revenues Without Beginning Fund Balances</b>	<b>\$779,513.49</b>	<b>\$750,103.39</b>	<b>\$751,579.55</b>	<b>\$743,300.00</b>

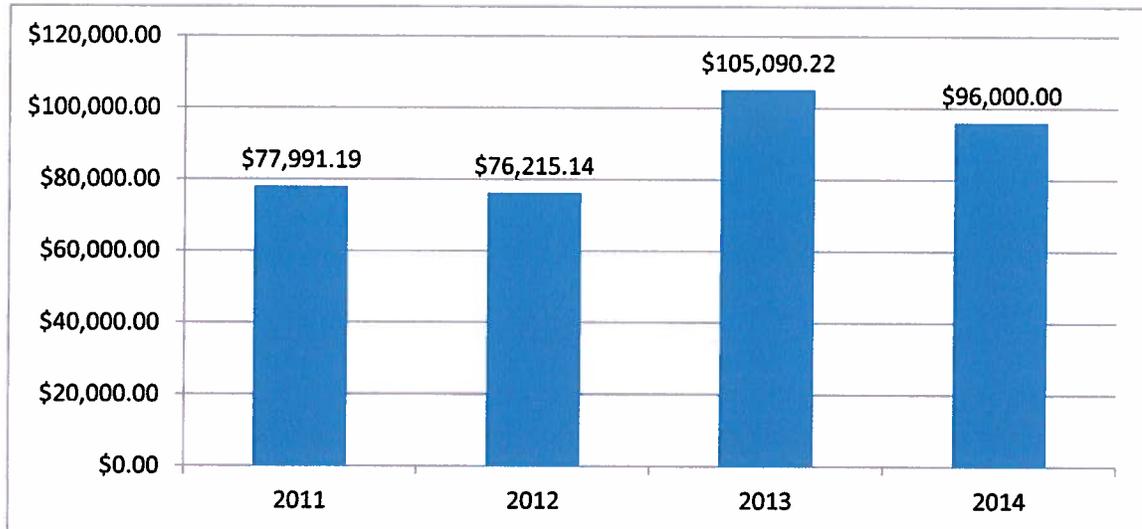
Expenditures	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
535103100 Swr.dept: Acctng/admin Supply	508.08	528.79	2,433.02	1,000.00
535104100 Swr.dept: Admin Professional Services	8,419.84	5,437.34	10,583.09	35,100.00
535104400 Excise/use Tax	17,065.09	16,558.06	17,451.93	16,830.00
535104500 Swr. Dept: Rentals & Leases	109.81	120.79	0	110
535104600 Swr.dept: Insurance	34	0	0	20,000.00

	2011	2012	2013	2014
	Actual	Actual	Actual	Proposed
535104700 Interfund Taxes For General Fund	41,751.83	42,390.32	46,082.81	47,000.00
535104900 Profession Services/Training	387.09	63.55	79.71	2,300.00
535104901 Swr.dept: Billing Costs	1,777.36	1,821.45	2,376.81	2,200.00
535105000 Swr.dept: State Discharge Fee	3,871.98	1,765.80	0	3,500.00
535201000 Sewer Dept: Salaries (admin)	24,472.39	20,502.43	19,416.50	26,200.00
535201400 Buyout Earnings	0	0	0	1,300.00
535202000 Sewer Dept: Salaries (admin) Benefits	9,382.21	8,529.89	6,608.50	11,700.00
535204100 Swr.dept: Rate Study	0	0	0	0
535204101 Swr.dept:professional Services	2,181.56	0	5,737.62	17,340.00
535404100 Swr.dept: Training Professional Services	100	15.89	0	0
535501000 Sewer Dept: Salaries (supt.)	14,918.52	22,167.08	23,182.80	23,700.00
535502000 Sewer Dept: Salaries (supt.) Benefits	5,672.48	8,608.79	9,425.12	10,500.00
535503100 Sewer Dept: Operation & Supplies	11,518.29	9,360.89	14,923.47	14,280.00
535503200 Sewer Dept: Fuel Consumed	8,146.10	10,012.23	8,277.52	7,140.00
535503500 Sewer - Small Tools & Equip	0	0	0	1,020.00
535504100 Sewer Dept - Maintenance Professional S	2,279.35	401.28	566.25	0
535504200 Sewer Dept: Communications	2,871.75	3,193.47	2,831.93	2,300.00
535504600 Swr.dept: Insurance	18,108.72	19,736.93	19,118.30	0
535504700 Sewer Dept: Utilities For Shop	2,643.54	2,260.21	3,036.13	2,550.00
535504800 Sewer Dept: Equipment Maint.	40,987.30	25,395.94	19,483.89	46,360.00
535506301 Weed Abatement	0	0	116.92	0
535701000 Sewer Dept: Clerical Salaries	26,539.41	25,256.91	24,465.80	35,000.00
535701001 Overtime - Accounting Clerk	-0.01	40.83	0	800
535702000 Sewer Dept: Clerical Benefits	13,400.20	14,038.94	14,384.75	22,700.00
535702001 Clerk OT Taxes And Benefits	-0.05	6.35	0	0
535801000 Sewer Dept: Maintenance Wages	66,049.31	63,587.18	65,709.98	86,600.00
535801001 Maintenance: Overtime	2,426.64	2,137.70	3,301.41	3,000.00
535802000 Sewer Dept: Maintenance Benefits	34,477.25	33,508.58	31,737.81	51,500.00
535802001 Maintenance OT Taxes And Benefits	490.03	378.53	609.95	1,000.00
535803100 Sewer Dept: Chemicals/supplies	9,461.34	1,251.78	966.77	25,500.00
535803500 Sewer - Small Tools & Equip	1,612.39	0	0	0
535804100 SewerDept - Operations Professional Ser	17,614.26	18,780.06	21,183.06	0
535804300 Sewer Dept: Travel Expenses	173.68	171.53	191.35	1,020.00
535804700 Swr.dept: Disposal Electricity	68,707.30	75,924.46	73,998.49	78,000.00
535804800 Swr.dept: Auto Repairs & Maint	1,204.64	31.15	326.9	0
535804900 Swr.dept: Education Expenses	447	86.66	697.66	0
535804901 Contracted Services	965.7	735.35	1,282.46	2,040.00
535904001 State Certs & Surcharges	219.2	3,149.48	4,886.26	50
	<b>Sewer \$460,961.58</b>	<b>\$437,956.62</b>	<b>\$455,474.97</b>	<b>\$599,640.00</b>
581200000 Interfund Loan Principal	66,664.46	67,331.12	0	0
592358200 Interfund Loan Interest	1,339.96	673.31	0	0
594324101 City Engineering	31,797.69	13,092.32	0	0
594356200 Buildings & Structures	0	0	0	40,000.00

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Proposed</b>
594356300 Sewer Line Replacement	0	190,273.52	0	0
594356301 Lagoon Expansion - City Portion	24,873.06	0	0	0
594356335 Doc Infrastructure	2,913.50	0	0	0
594356400 Machinery & Equipment	0	0	0	10,000.00
594357000 Machinery & Equipment	4,467.00	73,937.09	29,678.27	0
594357500 Capital Leases Principal	0	0	0	62,000.00
<b>Debt, Interfund Transfers, Non Expenditures</b>	<b>\$132,055.67</b>	<b>\$345,307.36</b>	<b>\$29,678.27</b>	<b>\$112,000.00</b>
<b>Total Expenditures Without Ending Fund Balances</b>	<b>\$593,017.25</b>	<b>\$783,263.98</b>	<b>\$485,153.24</b>	<b>\$711,640.00</b>

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.

**Beginning Fund Balance**



Title	2011 Actual	2012 Actual	2013 Actual	2014 Actual
<b>308800403 Estimated Beginning Balance (Includes Operating and Reserves)</b>	<b>\$77,991.19</b>	<b>\$76,215.14</b>	<b>\$105,090.22</b>	<b>\$96,000.00</b>

Revenues	2011 Actual	2012 Actual	2013 Actual	2014 Proposed
343700000 Sanitation Collections	267,493.71	271,283.71	272,318.21	270,000.00
343700001 Chipper Services	0	490	929.15	700
343700002 Solid Waste Excise Tax	0	0	0	0
343700003 Surcharge For Solid Waste	43,474.53	44,708.63	42,727.18	45,000.00
361100403 Interest Earned On Investment	41.32	99.6	289.87	0
361110403 Interest Earned On Investment	0	0	0	200
369900403 Miscellaneous Revenue	0	0	2,525.90	0
337080000 Franklin County Solid Waste	0	14,539.50	0	0
361100003 Interest On Investment	68.29	42.36	258.12	0
361110003 Interest On Investment	0	0	0	200
369900003 Miscellaneous	6,511.21	0	0	0
<b>Revenues without Beginning Fund Balances</b>	<b>317,589.06</b>	<b>331,163.80</b>	<b>319,048.43</b>	<b>316,100.00</b>

**Expenditures**

537103100 Sanit.dept:accounting Supplies	546.29	528.81	300.16	700
537104100 Sanit.dept: Audit Expense	280.43	0	2,600.36	2,500.00
537104200 Sanit.dept: Billing Costs	1,777.39	1,821.46	2,376.78	2,200.00
537104700 Interfund Taxes For General Fund	17,552.73	18,859.15	20,584.28	21,000.00

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Proposed</b>
537104900 Miscellaneous	181.68	184.39	77.94	200
537105300 Excise/use Tax	16,194.90	16,121.42	16,102.15	17,500.00
537201000 Sanit.dept: Salaries (admin)	8,867.00	9,448.68	9,839.04	10,200.00
537201002 Buyout Earnings	0	0	0	300
537202000 Sait. Dept: Salaries (admin) Benefit	3,965.67	4,359.09	4,651.39	4,600.00
537604000 Household Hazardous Waste Trsp	0	0	0	0
537604100 Sanit.dept: Waste Transport.	0	0	0	0
537604101 Solid Waste Management Fee	0	0	0	0
537604700 Sanit Dept: Spring Clean-up	3,961.23	2,554.62	0	0
537604701 Sanit.dept: Waste Transport.	220,280.78	219,610.82	225,045.00	230,000.00
537701000 Sanit.dept: Salaries/cstmr Srv	17,245.04	17,851.87	18,469.25	23,700.00
537701001 Customer Service - Overtime	87.47	6.68	0	300
537702000 Customer Service - Benefits	9,027.07	10,940.70	11,782.86	15,500.00
537702001 Customer Service OT Taxes And Be	11.43	1.03	0	0
508800403 Ending Balance	0	0	0	40,000.00
594376401 Machinery & Equipment Grant	14,539.50	0	0	0
594376402 Machinery & Equipment City	4,846.50	0	0	0
508802403 Ending Balance	0	0	0	43,400.00
<b>Total Expenditures</b>	<b>\$319,365.11</b>	<b>\$302,288.72</b>	<b>\$311,829.21</b>	<b>\$412,100.00</b>

**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.

	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>
<b>308800414 DWSRF Beginning Fund Balance</b>	<b>1.20</b>	<b>8.46</b>	<b>0.38</b>	<b>0.38</b>
397340202 Transfer From Water Fund -Debt Payment	29,990.00	29,375.00	28,783.43	28,190.00
<b>Total Revenue from transfers</b>	<b>\$29,990.00</b>	<b>\$29,375.00</b>	<b>\$28,783.43</b>	<b>\$28,190.00</b>
591347200 Dwsrf:principal Payment	23,986.19	23,986.19	23,986.19	23,990.00
592348000 Dwsrf Loan: Interest Payment	5,996.55	5,396.89	4,797.24	4,200.00
<b>Total Debt Service Payments</b>	<b>\$29,982.74</b>	<b>\$29,383.08</b>	<b>\$28,783.43</b>	<b>\$28,190.00</b>

**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.

	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>
308100415 Beginning Fund Balance	\$276,622.32	\$245,440.32	\$245,440.32	\$245,440.00
361100005 Interest Earned On Investment	0	0	280.29	0
597347011 Transfs. To Bond Redemption For Overage	31,182.00	0	0	0

### 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.

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
308800416 Beginning Balance	112,136.15	97,862.51	97,385.61	97,000.00
361100416 Interest On Investment	602.88	-174.33	0	0
397340000 Interfund Transfer From Water Dept	204,509.98	147,336.25	134,520.00	129,210.00
397347008 Transfer-Farm Buyout 2005A	648,000.00	0	0	0
397347009 Interfund Transfer From Water Series B	0	345,000.00	100,000.00	100,000.00
397347011 Transfer From Bond Reserve For Overage	31,182.00	0	0	0
<b>Total Revenue from transfers</b>	<b>\$884,294.86</b>	<b>\$492,161.92</b>	<b>\$234,520.00</b>	<b>\$229,210.00</b>
591347201 2004 Wtr Bond Principal (usda)	24902.06	25991.52	27128.64	28320.00
591347202 2005 Farm Bond PRIN (Re-Issue)	700000.00	345000.00	100000.00	100000.00
592348300 2005 Farm Bond I (re-issue)	91205.00	40576.25	27760.00	22450.00
592348301 2004 Wtr Bond Interest (usda)	81857.94	80768.48	79631.36	78440.00
592348400 Bond Administration	603.50	302.57	600.93	310.00
<b>Total Debt Service Payments</b>	<b>\$898,568.50</b>	<b>\$492,638.82</b>	<b>\$235,120.93</b>	<b>\$229,520.00</b>

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

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>308800633 Beginning Balance</b>	<b>4,965.33</b>	<b>4,503.39</b>	<b>8,964.17</b>	<b>9,910.66</b>

<b>Revenues</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Proposed</b>
386000000 Weapons Permits	543	585	639	200
386100000 Building Permit: St.sur.chrg.	207	148.5	166.5	200
386100100 Weapons/fingerprints	403	385	385	200
386830000 Trauma Care	941.81	1,266.17	1,158.12	1,100.00
386830100 Trauma Brain Injuries	196.97	0	0	0
386830200 Auto Theft Prevention Fee	1,066.65	0	0	0
386833100 Auto Theft Prevention Fee	681.55	2,443.72	2,284.86	2,300.00
386833200 Trauma Brain Injuries	124.64	451.99	436.43	300
386880000 Court Receipts - PSEA 54	159.33	235.53	189.38	100
386890900 State Patrol Highway Account	0	239.54	442.69	150
386891400 HWY Safety Act	0	66.85	123.65	50
386891500 Death Inv Acct	0	42.09	77.82	30
386910000 Court Receipts: State	14,011.04	16,146.03	14,286.30	24,700.00
386920000 Court Receipts: Psea	7,482.30	8,734.50	7,717.80	11,700.00
386960100 Breath Test	612.49	342.18	19.3	1,000.00
386970000 Judicial Info Systems Account	3,428.09	4,578.99	4,161.24	4,500.00
386990000 School Zone Safety	149.02	256.97	286.77	1,000.00
389100200 County/crime Victim Compnstn	544.07	628.16	555.79	900
<b>Revenues Without Beginning Fund Balances</b>	<b>\$30,550.96</b>	<b>\$36,551.22</b>	<b>\$32,930.65</b>	<b>\$48,430.00</b>

<b>Expenditures</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Proposed</b>
586000000 Court Receipts - State Remit.	22,356.36	22,692.69	22,193.48	37,500.00
586000002 Building Permits -st.surcharge	202.5	138.5	152.8	250
586000100 County/crime Victim Compenstn	0	0	0	1,100.00
586007000 School Zone Safety	158	247.99	286.77	1,100.00
586009000 Weapons Permits	597	603	363	400
586009601 Breath Test - State	622.95	650.61	663.46	1,200.00
586009700 Judicial Info System	3,754.00	4,075.08	4,161.24	4,600.00
586830001 Trauma Brain Injuries	354.49	400.64	436.43	450
586830002 Auto Theft	1,932.75	2,159.39	2,284.86	2,600.00
586900000 Trauma Care	1,034.85	1,122.54	1,148.12	1,400.00
586900100 Weapons/fingerprints	0	0	294	350
<b>Expenditures Without Ending Fund Balances</b>	<b>\$31,012.90</b>	<b>\$32,090.44</b>	<b>\$31,984.16</b>	<b>\$50,950.00</b>

## Resources

- A. Ordinance No. 942-2013- Annual Budget Adopted
- B. Resolution No. 2013-11 Salary Schedules
- C. Ordinance No. 940-2013 –Valorem General Property taxes and Levy Certification
- D. Debt Obligation
- E. Directory of Officials
- F. Glossary of Budget Terms

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 942-2013

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF CONNELL FOR THE 2014 FISCAL YEAR IN THE TOTAL AMOUNT OF \$11,036,660.00 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 2014, 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 50 pages may be obtained from the Connell City Clerk during business hours. A summary of said budget is as follows:

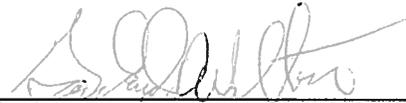
FUND #	FUND TITLE	REVENUES	EXPENDITURES
001	General Fund	2,856,900.00	2,856,900.00
002	General Reserve Fund	1,012,890.00	1,012,890.00
101	Street Fund	625,510.00	625,510.00
104	Hotel/Motel Tax Fund	65,150.00	65,150.00
111	General Support Fund	1,221,420.00	1,221,420.00
300	Capital Facilities Fund	187,100.00	187,100.00
401	Water Utility Department Fund	2,396,050.00	2,396,050.00
402	Sewer Utility Department Fund	1,603,300.00	1,603,300.00
403	Solid Waste Fund	412,100.00	412,100.00
414	DWSRF Loan (CTED)	28,190.00	28,190.00
415	Water/Sewer Bond Reserve	245,440.00	245,440.00
416	Water/Sewer Bond Redemption	326,210.00	326,210.00
633	State Remittance Fund	56,400.00	56,400.00
	<b>TOTAL</b>	<b>\$11,036,660.00</b>	<b>\$11,036,660.00</b>

**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, 2014 are fixed at \$11,036,660.00.

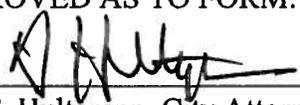
**SECTION 3.** This ordinance shall be in force and effective five days following the date of its passage and publication in the official newspaper of the City.

PASSED by the City Council for the City of Connell, Washington, this 15 day of November, 2013; and APPROVED by the Mayor this 19 day of November, 2013.

ORDINANCE NO. 942-2013  
ADOPTING THE 2014 BUDGET  
Page 2.

  
\_\_\_\_\_  
Garland D. Walton, Mayor

ATTEST:   
\_\_\_\_\_  
Maria Peña, City Clerk-Treasurer

APPROVED AS TO FORM:  
  
\_\_\_\_\_  
Dan F. Hultgren, City Attorney

INTRODUCED: 11-18-2013  
ADOPTED: 11-18-2013  
APPROVED: 11-19-2013  
PUBLISHED: 11-27-2013, 2013 in the Franklin County Graphic,

A COPY OF THIS ORDINANCE WAS SENT TO THE OFFICE OF THE STATE  
AUDITOR ON THE 19 DAY OF November, 2013.

**City of Connell, Washington**

**RESOLUTION NO. 2013-11**

**A RESOLUTION SETTING SALARY SCHEDULES FOR 2014.**

WHEREAS, the City Council of the City of Connell has discussed salaries for city employees for the year 2014, and

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

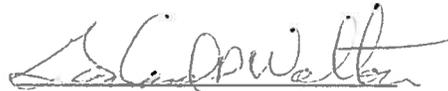
NOW, THEREFORE, THE City Council of the City of Connell do resolve as follows:

SECTION 1: The salary matrix shall reflect a 2% Cost of Living Adjustment (COLA) upon the current 2013 salary matrix which has been established by council and discussed previously with employees to be for Non-Union employees. The Union salary negotiations have not been finalized, therefore salaries set forth in this resolution reflect a 0% Cost of Living Adjustment (COLA) upon the current 2013 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.

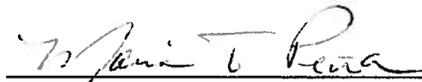
<b><u>POSITION</u></b>	<b><u>MONTHLY SALARY RANGE</u></b>
City Administrator	6,634.67 – 7,922.14
City Clerk/Treasurer	4,715.14 – 5,630.12
Deputy City Clerk/Treasurer	3,518.51 – 4,201.28
Accounting Clerk	2,756.84 – 3,291.81
Accounting Clerk	2,756.84 – 3,291.81
Building Services Clerk	3,350.96 – 4,001.22
Park and Recreation Director (Reg. Part Time)	900.00 – 3,000.00
Fire Chief	5,198.44 – 6,207.21
Public Works Director	4,715.14 – 5,630.12
Public Works Supervisor	4,073.11- 4,863.51
Wastewater Treatment Plant Operator	3,518.51 – 4,201.28
Maintenance Position III/Water Operator	3,191.39 – 3,810.69
Maintenance Position II	2,894.68 – 3,456.40
Maintenance Position II	2,894.68 – 3,456.40
Maintenance Position II	2,894.68– 3,456.40
Police Chief	5,458.36 – 6,517.57
Police Sergeant	4,205.40 – 4,733.21
Police Patrolman	3,809.88 – 4,288.06
Police Officer/Animal Control	3,809.88 - 4,288.06

SECTION 2: This resolution shall be in full force and effect January 1, 2014.

PASSED BY THE CITY COUNCIL of the City of Connell, Washington, and APPROVED by the Mayor this 18 day of November, 2013.

  
Garland D. Walton, Mayor

ATTEST:

  
\_\_\_\_\_  
Maria T. Peña, City Clerk-Treasurer

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Dan F. Hultgren, City Attorney

INTRODUCED:

11/18/13

ADOPTED:

11/18/2013

APPROVED:

11/18/2013

**CITY OF CONNELL, WASHINGTON**

**ORDINANCE NO. 940-2013**

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 2014 calendar year; and

**WHEREAS**, the City of Connell's actual levy amount from the previous year was \$408,296; 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 2014 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,082.96 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 21 day of October, 2013; and APPROVED by the Mayor this 21 day of October, 2013.

  
\_\_\_\_\_  
Garland D. Walton, Mayor

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, Maria Pena, (Name)

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

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

of said district requests that the following levy amounts be collected in 2014 as provided in the district's (Year of Collection)

budget, which was adopted following a public hearing held on 12/2/2013: (Date of Public Hearing)

Regular Levy: \$434,246.00 (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: Maria O Pena

Date: 1/15/2014

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DEBT OBLIGATION PROJECTIONS

YEAR	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Farm Bonds (1.75 mil) Variable Interest Rate</b>										
Principal	100,000.00									5.00%
Interest	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	90,000.00
Sub-Total	122,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	22,442.50	20,192.50
Principal Balance	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	110,192.50
<b>Waterline DWSRF Loan @ 2.5%</b>										
Principal	23,986.19	23,986.20	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	
Interest	4,197.58	3,597.93	2,998.28	2,398.61	1,798.97	1,199.31	599.65			
Sub-Total	28,183.77	27,584.13	26,984.47	26,384.80	25,785.16	24,985.50	24,585.84			
Principal Balance	143,917.15	119,930.95	95,944.76	71,958.57	47,972.38	23,986.19	0.00			
<b>USDA water/Bonds (2 mil @ 4.375%)</b>										
Principal	28,315.53	29,554.33	30,847.34	32,196.91	33,605.52	35,075.76	36,610.33	38,212.03	39,883.81	41,628.72
Interest	78,444.47	77,205.67	75,912.66	74,563.09	73,154.48	71,684.24	70,149.67	68,547.97	66,876.19	65,131.28
Sub-Total	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00	106,760.00
Principal Balance	1,764,760.96	1,735,146.63	1,704,299.29	1,672,102.38	1,638,496.86	1,603,421.10	1,566,810.77	1,528,598.74	1,488,714.93	1,447,086.21
<b>Public Works Board Loan @ .50% 30yrs</b>										
Principal \$132	45,693.66	45,693.66	45,693.67	45,693.66	45,693.68	45,693.66	45,693.68	45,693.66	45,693.68	45,693.66
Interest	3,198.56	3,084.32	2,970.10	2,855.85	2,741.62	2,627.40	2,513.16	2,398.93	2,284.69	2,170.44
Sub-Total	48,892.22	48,777.98	48,663.77	48,549.51	48,435.30	48,321.06	48,206.84	48,092.59	47,978.37	47,864.10
Principal Balance	1,233,729.04	1,188,035.38	1,142,341.71	1,096,648.05	1,050,954.37	1,005,260.71	959,567.03	913,873.37	868,179.69	822,486.03
<b>Water Right Purchase @ 5%</b>										
Principal	23,858.86	26,254.93	27,567.68	28,946.07	30,393.37	31,915.09	33,520.75	35,206.75	36,969.74	38,817.40
Interest	35,203.65	32,864.86	31,552.11	30,173.73	28,726.42	27,206.75	25,622.50	24,052.50	22,442.50	20,779.74
Sub-Total	59,062.51	59,602.50	59,602.50	59,602.50	59,602.50	59,602.50	59,602.50	59,602.50	59,602.50	59,602.50
Principal Balance	657,297.14	631,042.21	603,474.53	574,528.46	544,135.09	512,815.09	480,520.75	447,276.75	413,032.75	377,779.74
<b>General Support loan to Water @ 1%</b>										
Principal	62,556.56	63,182.13	63,813.95	64,452.09	65,096.61	65,747.58	66,405.05	67,069.10	67,739.74	68,417.14
Interest	5,860.63	5,235.06	4,603.24	3,965.10	3,320.58	2,669.61	2,012.14	1,348.09	677.40	
Sub-Total	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.14
Principal Balance	523,506.25	460,324.12	396,510.17	332,058.08	266,961.47	201,213.89	134,808.84	67,739.74		
<b>Capital Leases</b>										
Police Dept Vehicles	36,825.32	36,825.32								
Public Works Dept Vehicles	54,139.08									
Total	90,964.40	36,825.32								
<b>TOTAL REMAINING PRINCIPAL</b>	4,658,150.54	4,469,479.29	4,277,570.46	4,082,295.54	3,883,520.17	3,168,881.89	2,996,186.64	2,845,211.85	2,691,894.62	2,514,572.24
<b>TOTAL YEARLY OBLIGATION</b>	524,722.59	370,409.62	332,870.43	332,156.50	331,442.65	842,468.09	270,412.37	245,712.28	245,598.01	264,816.60

**DEBT OBLIGATION PROJECTIONS**

**Farm Bonds:**

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

**DWSRF Loan:**

In 2001 the City obtained a loan for the replacement of a mainline on the east side of town and the replacement of existing waterlines in Striker.

**USDA Bonds:**

In 2004 the City issued bonds for improvements to the water system that included a waterline from the farm and improvements to Terrace Hights and Sagewood.

**PWB Loan:**

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

**Water Rights:**

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

**General Support loan-Water:**

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

**Capital Leases**

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

**LONG TERM DEBT**  
Debt service including interest

Year	Farm Bonds	DWSRF	USDA Bonds	PWB	Water Rights	Water Loan	Total Debt
2014	122,442.50	28,183.77	106,760.00	48,892.22	59,062.51	68,417.19	433,758.19
2015	22,442.50	27,584.13	106,760.00	48,777.98	59,602.50	68,417.19	333,584.30
2016	22,442.50	26,984.47	106,760.00	48,663.77	59,602.50	68,417.19	332,870.43
2017	22,442.50	26,384.80	106,760.00	48,549.51	59,602.50	68,417.19	332,156.50
2018	22,442.50	25,785.16	106,760.00	48,435.30	59,602.50	68,417.19	331,442.65
2019	22,442.50	25,185.50	106,760.00	48,321.06	571,341.84	68,417.19	842,468.09
2020-2024	288,040.00	24,585.84	533,800.00	239,891.79		205,251.52	1,291,569.15
2025-2029	165,638.75		533,800.00	237,035.88			936,474.63
2030-2034			533,800.00	234,751.19			768,551.19
2035-2039			533,800.00	231,324.21			765,124.21
2040-2044			533,197.26	91,730.03			624,927.29
<b>TOTALS</b>	<b>688,333.75</b>	<b>213,477.10</b>	<b>3,308,957.26</b>	<b>1,326,372.94</b>	<b>868,814.35</b>	<b>615,754.66</b>	<b>6,992,926.63</b>
							<b>0.00</b>

CITY OF CONNELL

2014 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 2015
COUNCILMEMBER	Kathy Silva	No. 6	4	December 2015

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. Jessica Flores
  5. Rhonda Quinton

Planning Commission Members

- Commission Members
1. Vacant
  2. Roger Bailie
  3. Paul Clark
  4. Darrell Ferguson
  5. Casey Hart

Mailing Address

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## 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 a specified rate.

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

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

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

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

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

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

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

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

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

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

## **Glossary of Budget Terms**

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

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

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

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

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

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

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

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

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

**Ordinance** A statute or regulation enacted by City Council.

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

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