

City of Connell 2015 Budget



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

City of Connell-2015 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.

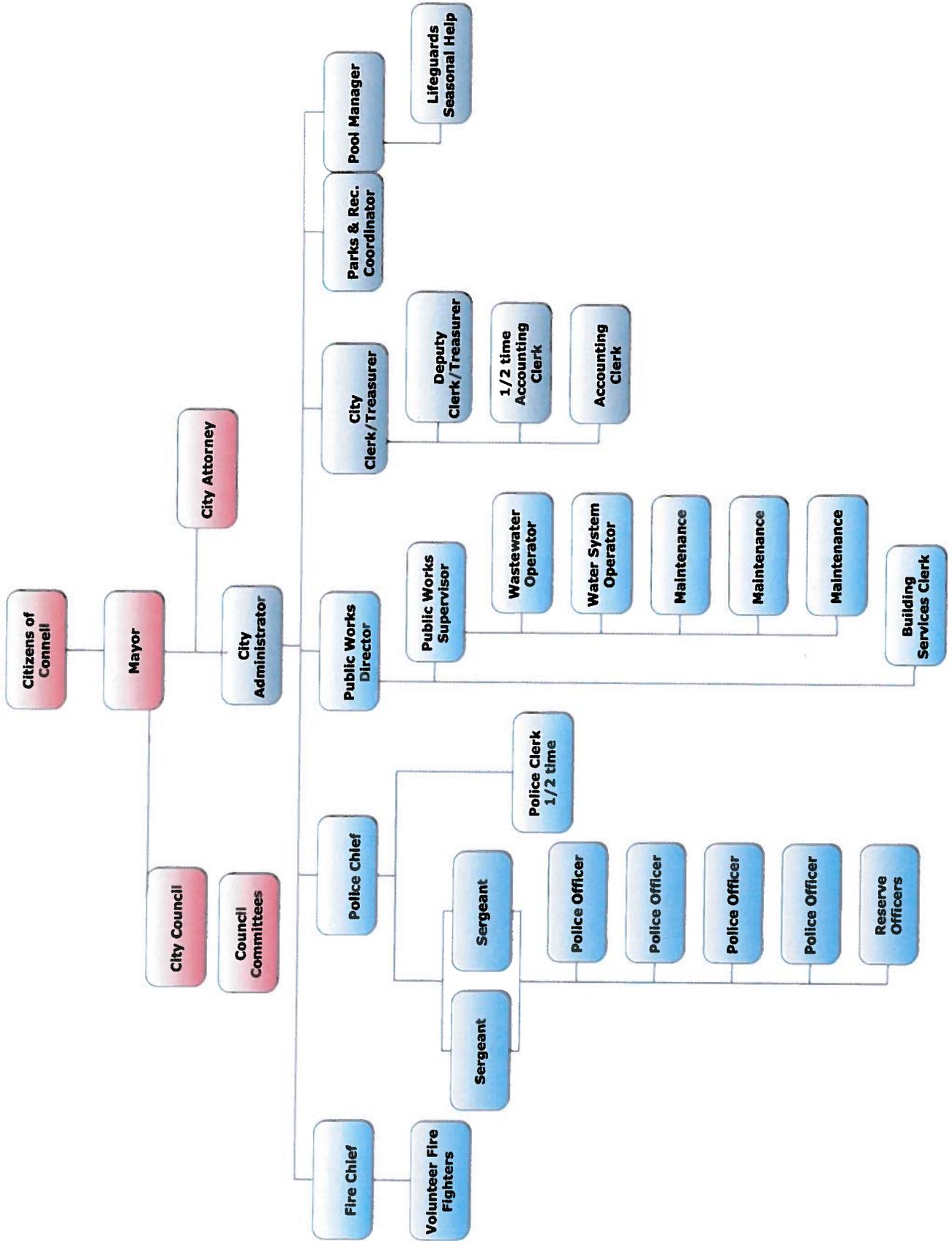
An expanded wastewater treatment facility has been completed with significant investments from the Department of Corrections and the City's Sewer Utility, and additional storage and new waterlines have been installed to replace aging pipes.

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.



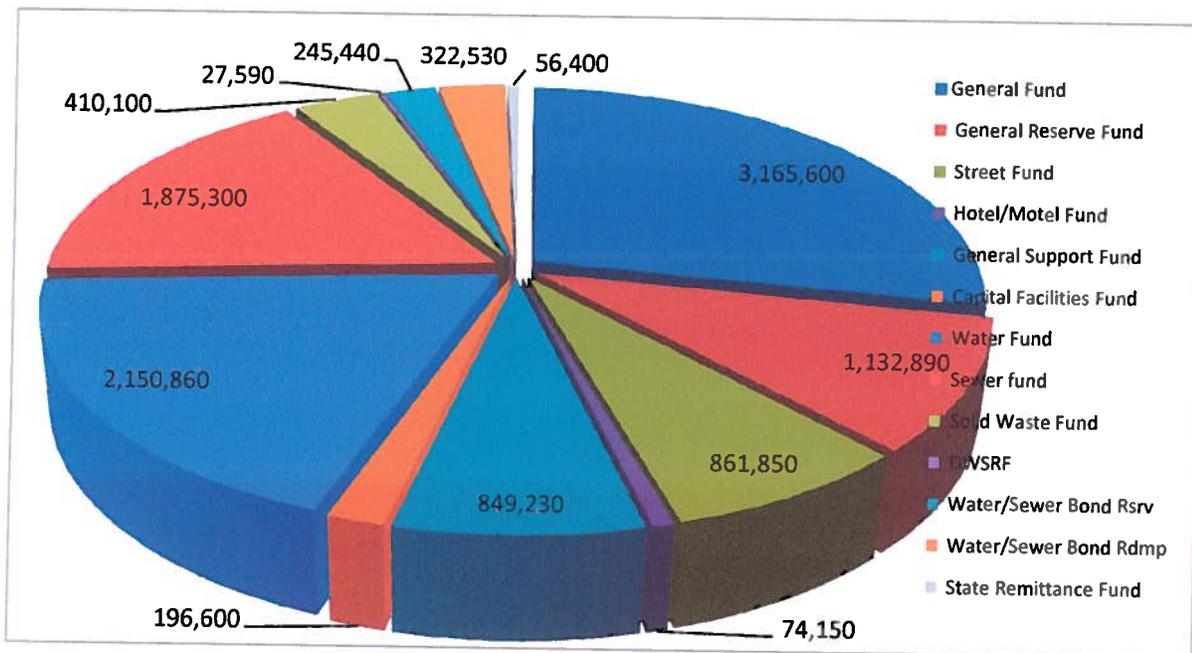
2015 City Organization



City of Connell

2015 Budget Appropriated

		Revenues	Expenses
001	General Fund	3,165,600	3,165,600
002	General Reserve Fund	1,132,890	1,132,890
101	Street Fund	861,850	861,850
104	Hotel/Motel Tax Fund	74,150	74,150
111	General Support Fund	849,230	849,230
300	Capital Facilities Fund	196,600	196,600
401	Water Fund	2,150,860	2,150,860
402	Sewer Fund	1,875,300	1,875,300
403	Solid Waste Fund	410,100	410,100
414	DWSRF	27,590	27,590
415	Water/Sewer Bond Rsrv	245,440	245,440
416	Water/Sewer Bond Rdmp	322,530	322,530
633	State Remittance Fund	56,400	56,400
		11,368,540	11,368,540





City of Connell

EASTERN
WASHINGTON'S
HARVESTLAND

February 10, 2015

MAYORAL MESSAGE

To the Citizens of Connell:

I am pleased to provide the 2015 Budget for the City of Connell. The budget is balanced as required by state law, and conforms to applicable accounting procedures and practices.

Accounting by Fund

1. The accounts of the City of Connell are organized by fund.
2. Projected revenues and expenditures are provided for each fund.
3. Each fund is accounted for with a separate set of single-entry accounts that comprises its investments, cash, revenues and expenditures, as appropriate.
4. Each fund is considered a separate accounting entity, except for those funds which are combined together for State reporting purposes. For State reporting purposes:
 - Funds 001, 002 and 111 are combined and reported on Fund 001.
 - Funds 401, 414, 415, and 416 are combined and reported on Fund 401.

Yearly Budget Comparison

The 2015 Budget generated increased expenditures; attributed mainly to inflationary costs for utilities and services, together with police contract and cost-of-living salary adjustment.

The City of Connell is financially solid, although it has total debt obligations of \$4,408,150.53. Beginning Fund Balance is expected to be lower than the previous year. Financial status will be monitored to assure fiscal responsibility and maintain adequate reserves.

Water & Sewer Rates

The City hired FCS Group in 2013 to perform a water and sewer rate study. Recommendations by the FCS Group were to increase the city's water rates 7% and the sewer rates 5% for 2014. City Council followed the recommendation of the FCS Group and implemented increased water and sewer rates as recommended for 2014 and for 2015, consistent with the FCS report.

Similarly, the Con-Agra water agreement contract was negotiated last year which implements rate increases as recommended. The contract cycle began in November 2014 and runs for 3 years, with yearly rate increases as recommended by FCS.

Staffing & Personnel

In April 2014, the City filled two management positions for Police Chief and City Administrator. For personnel, the 2015 budget will maintain current staffing levels, with 21 full-time positions. The budget reflects one part-time position for Parks & Recreation Director, with increased hours. The Police Union negotiations were completed; with 3% salary increase, effective August 2014. Police Union employees received another 3% salary increase, effective January 1, 2015. Non-Union employees received a 2% Cost of Living Adjustment, effective January 1, 2015.

Investment Policy

The City's investment policy provides objectives 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. Community First Bank provides banking services for City accounts.

Accounting Methods to State Audit Standards

The State Auditor's Office is required by state law (RCW 43.09.200) to prescribe uniform budgeting, accounting, and reporting systems that local governments must follow. These manuals give local governments the standardized chart of accounts the city must use to report their revenues, expenditures and expenses to the State Auditor's Office every year. Accordingly, the City of Connell's 2015 Budget contains changed BARS numbers, consistent with up-to-date revisions by the Washington State Auditor's Office.

Accomplishments

Railroad Quiet Zone is nearly complete for both street crossings at Adams and Clark Streets. Cost-effective solutions were achieved. Former evaluations had projected to cost \$600,000 for double-crossing arms, but a safe alternative was developed by lane channelization medians, which cost \$11,000 by comparison.

In 2014, substantial savings in interest payments were obtained by early retirement of bonds. This plan retires \$750,000 on a USDA water revenue bond, to be paid back by an interfund loan at a much lower interest rate. Sound financial management by Maria Peña, City Clerk/Treasurer, achieved this efficiency – a savings of over \$1 million.

Waterline replacement near Connell Park Estates and Con-Agra was completed in September. Chip-sealing of streets in Striker Addition was finished in October. The Community Center parking lot property was purchased from Franklin County. The Connell Rail Interchange Coalition was created, and City of Connell will lead out by a CERB Planning grant application.

All in all, we look forward to a successful new year in 2015.

Sincerely,



Mayor Bruce (Blacky) Blackwell

A GUIDE TO CITY OF CONNELL BUDGET

The 2015 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 it 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 2015 Budget includes 13 separate funds. Each fund can be reviewed as a separate account to be used for specific purpose.

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

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

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

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

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

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

Summary of the Budget Process

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

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

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

General Fund

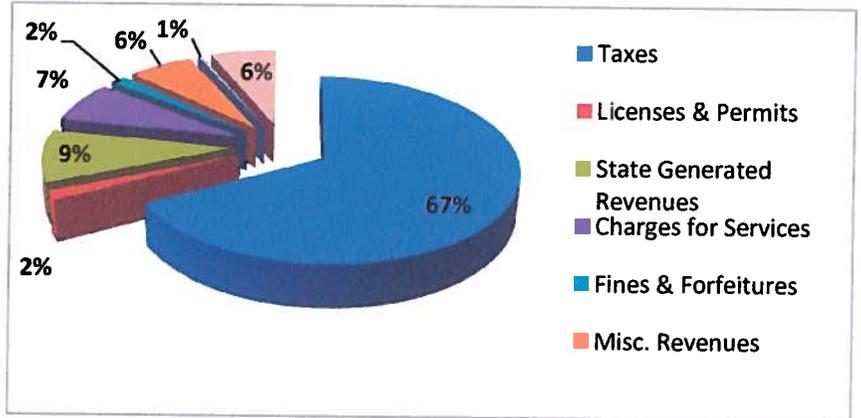
Debt

Water Rights Purchase- Outstanding Obligation \$631,042.21

Water Rights Scheduled each year \$59,062.50

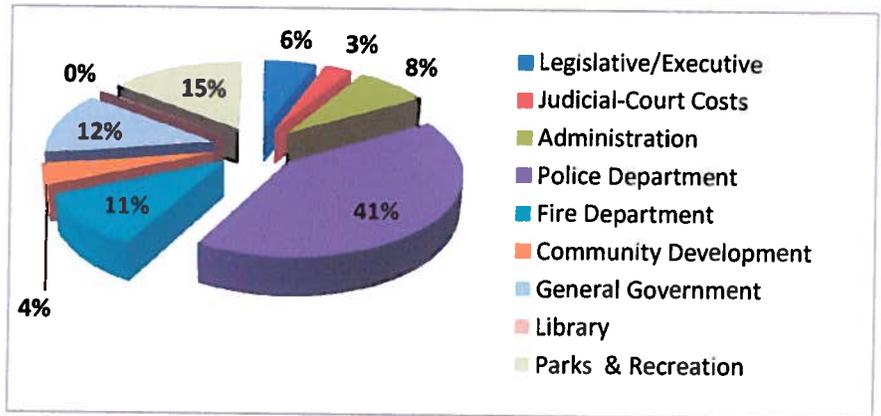
General Fund Revenues by Departments 2015

Taxes	1,386,000.00
Licenses & Permits	33,400.00
State Generated Revenues	190,600.00
Charges for Services	152,200.00
Fines & Forfeitures	31,000.00
Misc. Revenues	130,400.00
Non Revenues	10,000.00
Interfund Transfers	132,000.00
Total Revenues	2,065,600.00
Beginning Fund Bal.	1,298,246
	3,363,846.00



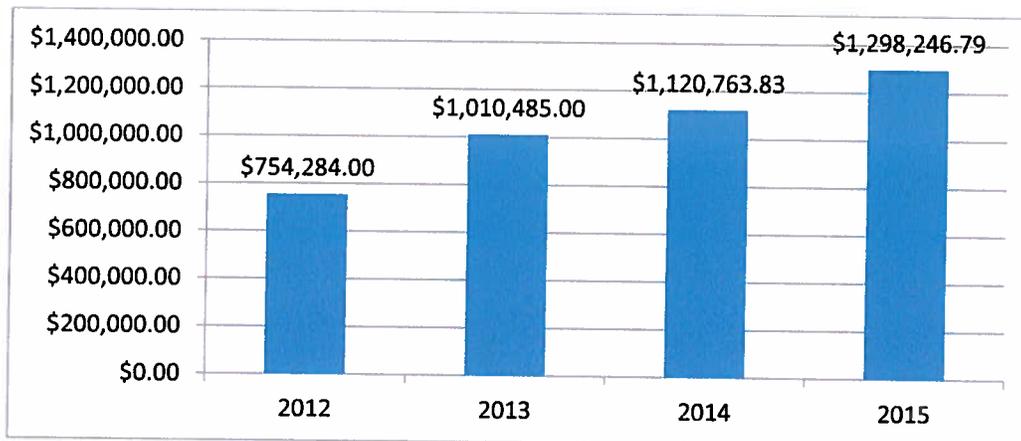
General Fund Expenditures by Department 2015

Legislative/Executive	\$125,220.00
Judicial-Court Costs	\$65,500.00
Administration	\$177,100.00
Police Department	\$916,300.00
Fire Department	\$234,270.00
Community Development	\$91,600.00
General Government	\$276,420.00
Library	\$5,500.00
Parks & Recreation	\$326,530.00
Total Expenditures	\$2,218,440.00
Ending Fund Balance	\$947,160.00
	\$3,165,600.00



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

Beginning Fund Balance



Account Title	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800001 Beginning Balance	\$754,284.00	\$1,010,485.00	\$1,120,763.83	\$1,298,246.79
REVENUES				
	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
311110000 General Property Taxes	393810.18	415370.93	437801.01	460000
311300000 Sale Of Tax Title Property	4844.26	0	0	
313110000 Retail Sales And Use Tax	338980.86	258848.94	260680.39	250000
313610000 Natural Gas Utility Tax 20%	42781.48	46263.23	54365.67	50000
313710000 Local Criminal Justice Tax	65951.71	69388.58	74,397.42	65000
313730000 Public Safety-Criminal Justice Tax	32678.89	0	0	0
316410000 Water User Fee	110785.48	113987.32	116122.03	110,000.00
316420000 Sewer User Fee	42390.32	42470.56	44531.07	45,000.00
316430000 Solid Waste User Fee	18859.15	18962.15	19045.32	19000
316460000 Cable Tv Utility Tax 20%	190.06	147.62	0	0
316470000 Telephone Utility Tax	51531.87	59845.43	59493.02	57000
316480000 PUD Occupational Tax	333860.32	336680.64	361,349.31	330000
317200000 Leasehold Excise Tax	330.39	192.47	366.76	0
Taxes	\$1,436,994.97	\$1,362,157.87	\$1,428,152.00	\$1,386,000.00
321990000 Business Licenses	6862.5	7392.5	8067.5	7000
322100000 Building Permits	41703.29	27366.82	24419.04	25000
322100001 Infrastructure Permits	109	83.45	0	0
322300000 Animal Licenses/tags	762.5	1093.5	1413.5	1000
322400000 Right Of Way Permits	0	50	0	0
322900000 Weapons Permits	469	521	718	400
Licenses & Permits	\$49,906.29	\$36,507.27	\$34,618.04	\$33,400.00

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
337090000 Port Of Pasco For Economic Study	17000	0	0	0
331113000 Federal Money For Economic Study	34060	0	0	0
331166000 Depart Of Justice	373.18	0	2758.81	0
333970600 Radio Tower Grant - Federal	11499.62	9555	24,214.00	0
333970601 Radio Tower Grant - Federal	0	0	15,000.00	
333152200 Woody Debris-Federal Grant	0	0	2457.67	
333206100 Traffic Safety Commission C	0	0	3436.26	
335009100 Pud Privilege	53666.67	62569.84	64261.81	65000
336009800 City Assistance	66001.63	93176.74	98634.83	75000
336062600 Criminal Justice Special Prgr	4363.6	4762.29	5097.23	4600
336065100 Dui-cities/criminal Just Asst	962.68	966.58	963.24	1000
336069400 Liquor Excise Tax	18968.41	3563.89	10,053.00	5000
336069500 Liquor Board Profits	51371.54	47821.36	47536.68	40000
337000000 County Radio Tower Grant	0	0	789	0
State Generated Revenues	\$258,267.33	\$222,415.70	\$275,202.53	\$190,600.00
341430000 Franklin Co Pud Services	24000	24000	24000	24000
341810000 Copies	0	0	69.6	0
341930000 Property Clean Up	0	0	396.69	0
342100000 Reserve Officer Security	1530	3495	4635	3000
342200000 Fire Protection Services	78625.06	95292.96	82,605.36	92,000.00
342400000 Inspection Fees	0	75	0	0
345810000 Zoning-subdivision-plat Rev	350	300	50	500
345830000 Site Plans - Appeals - Plan R	14641.8	4809.31	7068.83	5000
345850000 Community Improvement F	3821.97	2315.53	2072.86	1800
345860000 SEPA	0	0	100	400
347300000 Pool Passes & Daily Receipt	14034.25	11998	11550	13000
347600000 Rentals, Lessons, Lf Grd Trn	5426	5265	4295	4500
347600001 P&R Program Fees	935	557	8385.01	8000
347900000 Other Fees And Charges	0	60.6	0	0
Charges for Service	\$143,364.08	\$148,168.40	\$145,228.35	\$152,200.00
353100000 Court Receipts: City	36719.96	34076.3	31443.17	31,000.00
359900010 Non Court Fines And Penalt	57	711	650	0
359900101 Miscellaneous Fines And Pe	0	35	758	0
Fines & Forfeitures	\$36,776.96	\$34,822.30	\$32,851.17	\$31,000.00
361100001 Interest Earned On Investm	1164.03	4449.77	0	
361110001 Interest Earned On Investm	0	0	7213.82	5000
361400000 Sales Interest	201.67	107.71	116.15	100
362400001 Community Center Rental	8500	18510	23,985.00	17000
362500000 Pharmacy Bldg Lease	6303	6276	2101	6300
367110002 P & R Sponsorehip	0	0	1750	
367100100 Contributions/Donations	1636.9	161.5	31,759.11	

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
369400000 Judgments And Settlements	0	375.7	169.28	
369810000 Revenue Overage/shortage	-316	41	-0.93	
369900000 Other Miscellaneous Reven	45468.14	31448.01	52,728.36	2000
369100001 Sale of Scrap and Junk	0	0	1018.48	
Misc Revenues	\$62,957.74	\$61,369.69	\$120,840.27	\$30,400.00
386000001 Firemen/Reserve Memb. Di	1020	660	120	0
389000001 Other Non-revenue Receipt	10155	19510	25028	10,000.00
389000002 Non-Revenue - Corrections	20000	0	0	0
Non Revenues	\$31,175.00	\$20,170.00	\$25,148.00	\$10,000.00
395100000 Land Sales	0	0	0	100000
395200000 Compensation For Loss/Imp	5770.22	1325.16	18815.65	0
Other Revenues	\$5,770.22	\$1,325.16	\$18,815.65	\$100,000.00
397210002 Transfer From Reserve PS Crimin	0	67,841.33	91,396.63	86500
397210003 Transfer to Police Capital	0	0	0	2000
397226400 From Fire Reserve	8158.55	33402.23	0	
397500000 Community Center Capital	0	0	0	7500
397766000 Transfer From Park & Rec R	35089.22	33421.06	37,311.53	36000
Interfund Transfers	\$43,247.77	\$134,664.62	\$128,708.16	\$132,000.00
Revenues Without Beginning Fund Balanc	\$2,068,460.36	\$2,021,601.01	\$2,209,564.17	\$2,065,600.00

Expenditures

589000099 Employee Deduction Clear	-13490.28	-5607.6	-3,363.64	0
511304100 Official Publications/notices	4206.8	3436.34	2,417.85	4,000.00
511600000 Legislative - Fuel Consumed	0	0	60.48	150
511601000 Council: Salaries	9803.6	10500	10,500.00	10500
511602000 Council: Benefits	786.56	832.38	832.65	920
511603100 Council Supplies	93.23	28.8	229.91	200
511604300 Council: Travel	610.98	540.48	209.9	2000
511604900 Council: Miscellaneous	193.42	237.32	660.36	300
514900000 Voter Registration	4487.28	0	0	0
Legislative	\$20,181.87	\$15,575.32	\$14,911.15	\$18,070.00
513101000 Mayoral - Salary	7200.72	7200	7200	7200
513102000 Mayoral - Benefits	557.19	557.04	566.82	600
513104200 Mayoral - Communications	497.79	1097.22	413.56	700
513104300 Mayoral - Travel	1058.57	1882.85	2343.68	1650

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
513104900 Mayoral - Misc/prof Develo	402.34	1883.41	420	600
513104901 City Administrator - Misc	39.33	1981.94	0	0
513104904 Special Council Projects	3,290.00	247.66	3794.06	10000
513111000 City Administrator - Salary	33160.61	28732.28	35,149.65	50000
513112000 City Administrator - Benefit	12510.13	5869.13	13,879.11	23500
513113100 Office Supplies	0	0	164.26	400
513113200 Fuel Consumed	376.49	193	522.18	1000
513114200 Communications	1132.43	647.76	958.35	1000
513114301 City Administrator-Travel	0	473.31	274.3	1500
513114900 Dues & Subscriptions	0	5625	5470	6500
513114902 City Administrator - Profess	0	1161.89	437.03	1500
513114903 I.C.M.A.	0	0	0	1000
513303100 Office Supplies	0	265.54	0	0
513404300 Travel	1099.86	0	0	0
513404900 Dues & Subscriptions	199	804	0	0
513404901 Professional Development	460	0	0	0
531504800 Exec. Repairs & Maint.	299.95	0	0	0
Executive	\$62,284.41	\$58,622.03	\$71,593.00	\$107,150.00
512505101 Franklin County Court Cost	23034.46	19530.72	21258.94	24,000.00
Judicial	\$23,034.46	\$19,530.72	\$21,258.94	\$24,000.00
515304100 Attorney Prof. Services	21,292.99	23,733.06	26,502.12	20,000.00
515304101 Court Prosecuting Attorney	10,557.69	8933.43	9,745.56	14000
515914100 Municipal Crt Public Defenc	5,079.65	4812.8	3475.55	7500
Legal Services	\$36,930.33	\$37,479.29	\$39,723.23	\$41,500.00
514201000 Financial - Salaries	53503.01	56091.68	58,316.74	60500
514201001 Financial - Overtime	0	0	191.2	1500
514201002 Buyout Earnings	0	0	0	1000
514202000 Financial - Benefits	27674.99	29529.85	30,823.79	33500
514202001 Financ OT Taxes/Benefits	0	0	31.71	0
514203100 Office & Operating Supplies	3405.92	3607.67	2685.63	3500
514203500 Machinery & Equipment	299.95	56.7	0	500
514204200 Telephone	3928.92	3924.98	3922.7	4500
514204201 Metered Envelopes & Postage	2686.66	1789.9	2141.45	3000
514204300 Travel	826.73	32.96	551.49	1000
514204500 Equipment Lease/rental	6240.63	7,381.78	7259.51	7500
514204700 Public Utility Services	10056.87	12750.98	10,788.10	13000
514204900 Miscellaneous	480.85	579.81	907.59	2500
514204901 Dues, mbrshps & Subscriptic	550	490	628.58	1000
514204902 Training	685	1053.27	1726.38	2000
514234100 Misc. Services	181.69	219.97	299.9	300
514234101 Auditor Services	0	5197.57	0	5000

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
514301000 Records Services - Salaries	8077.27	8388.98	18724.11	16400
514301001 Record Services - Overtime	0	0	19	300
514302000 Records Services - Benefits	4804.28	5506.45	11,648.99	11500
514302001 Record Services OT Taxes/ E	0	0	3.22	300
514303100 Local Records Grant- Suppli	0	0	0	0
514304100 Local Records Grant -Profes	0	0	0	0
514304901 Codification	5479.71	1411.31	922.9	2000
514900000 Voter Registration	0	2885.19	3809.21	4500
Administration	\$128,882.48	\$140,899.05	\$155,402.20	\$175,300.00
517664900 Nat'l Home Bldg Assoc/I&i F	878.07	1035.65	1060.12	1200
517902010 Employee Benefits Misc Issi	0	0	0	100
517903100 Employee Wellness Prograr	406.65	219.96	54.18	500
Other Admin	\$1,284.72	\$1,255.61	\$1,114.30	\$1,800.00
521101000 Police Dept: Salaries	324931.1	345760.99	368,866.22	395,000.00
521101001 Police Dept: Overtime	11977.22	14278.58	15,466.54	14000
521101002 Buyout Earnings	0	0	0	3500
521101003 Police Clerk Salaries	19575.34	19751.04	0	7000
521101004 Police Clerk Overtime	24.33	0	0	1000
521101010 Severance Pay	0	0	24,814.64	0
521102000 Police Dept: Benefit	134960.59	139085.21	147,138.37	171,300.00
521102001 Police OT Taxes And Benefit	1998.38	1893.81	2510.79	5000
521102002 Police Resrv Pension/Disabi	1700	4374	2535	1000
521102003 Police Clerk Benefits	12783.9	12652.04	1010.62	5400
521102004 Police Clerks Benefits OT	3.73	0	0	500
521102010 Severance Pay Benefits	0	0	1948.02	0
521103100 Office And Operating Suppl	7528.3	5980	2793.62	4000
521103101 WA Traffic Safety Grant	0	0	1911.86	0
521103501 Office Equipment	3408.86	3198.65	2460.89	2000
521104100 Professional Services	9743.66	6975.72	3345.26	5000
521104101 Auditor Services	0	2600.35	0	2550
521104102 Civil Srvc - Advertising	0	0	0	500
521104200 Telephone	9910.69	13375.91	11138.58	11000
521104300 Travel/Training Expense	4871.42	1620.99	4994.32	4000
521104500 Police Operating Leases	3449.83	4140.7	2632.67	2500
521104900 Professional Services Misc	1066.73	2990.38	1260.22	700
521104901 Civil Srvc - Miscellaneous	0	0	0	100
521105100 Intergovernmental Services	72172.7	55924.5	11,794.49	16000
521111000 Reserve Wages	978.61	795	2042.5	3000
521112000 Reserve Benefits	176.59	169.79	303.81	500
521203101 Uniform And Clothing	5603.88	6912.55	8312.22	6000
521203102 Bulletproof Vest Grant	0	0	2007.29	0
521203200 Police - Fuel Consumed	19468.32	17419.01	19,311.96	24000

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
521203500 Small Tools And Equipment	5098.48	6473.28	3814.95	5000
521204000 Office Equipment Maintena	466.33	2013.3	1606.88	2000
521204800 Machinery & Equipment	2090.13	473.4	13,120.61	10000
521205100 Dispatch	0	0	75,594.42	61000
521213100 Drug Investigation	796.15	0	0	500
521215100 Kids Haven	1010.93	1282.64	1067.73	1200
521233500 Reserve Equipment	1564.8	52.29	1558.94	2000
521234300 Reserve Travel	0	0	0	100
521303100 Crime Prevention Supplies	179.73	0	1101.6	1500
521304000 Crime Prevention Services	0	0	810.04	500
521404300 Training - Travel For Trainin	1350.47	4450.37	449.34	5000
521404301 WA Traffic Safety Grant Tra	0	0	1857.92	0
521404900 Training	1465.29	3576	1095.34	2000
521404901 WA Traffic Safety Grant Tra	444.36	0	75	
521503500 Small Tools/Minor Equipme	230.08	0	0	0
521504600 Insurance	5526.33	6198.82	1588.18	7500
521504700 Law Enforcement -Utility Se	0	0	347.42	1500
521504800 Machinery & Equipment	9359.68	5312.94	0	0
Law Enforcement	\$675,916.94	\$689,732.26	\$742,688.26	\$794,350.00
523605000 Care & Custody: Intgov.serv	30505.95	44467.41	51,409.67	45,000.00
Jail Costs	\$30,505.95	\$44,467.41	\$51,409.67	\$45,000.00
554301000 Animal Control Salaries	0	0	15,247.18	20,200.00
554301001 Animal Control Overtime	0	0	585.39	2,000.00
554302000 Animal Control Benefits	0	0	6271.6	10,100.00
554302001 Animal Control Overtime Be	0	0	79.51	0.00
554303100 Animal Control Supplies	113.41	101.94	1004.81	500.00
554304100 Animal Control Services	1575	1350	1725	2,250.00
Environmental Services	\$1,688.41	\$1,451.94	\$24,913.49	35,050.00
594216200 Police Building/Structures	2074.13	24839.72	42,160.00	
594216400 Machinery & Equipment	0	0	28,159.24	12,000.00
594216401 Police Machinery/Equipme	31642.57	52556.61	0	2000
594216600 Police Capitalized Leases	0	0	0	0
594217500 Police Capital Leases - Princ	0	35031.02	35,738.72	36,500.00
594218300 Police Capital Leases - Inter	0	1794.29	1086.6	400
Capital Expenditures	\$33,716.70	\$114,221.64	\$107,144.56	\$50,900.00
522101000 Fire Dept: Fire Chief Salary	80205.26	79910.66	58,509.00	73,700.00
522101001 Fire Chief Overtime Federal	19100.48	10698.19	20,028.12	15,000.00
522102000 Fire Dept. Fire Chief Benefit	0	0	15583.4	24600
522102001 Fire Dept -Fed. Fire Chief B	0	0	3066.55	0
522102002 Fire Dept. Pension/Disabilit	1243.2	1110	933.6	1900

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
522103100 Fire Dept: Office/oper Supp	958.98	383.13	854.08	1200
522103500 Fire Dept: Small Tools/Equip	5344.28	5265.83	6941.94	6080
522104200 Fire Dept: Communications	2260.86	2772.8	1570.37	2000
522104300 Fire Dept - Travel	0	0	248.49	0
522104301 Fire Federal Reimbursemen	3344.6	822.76	357	0
522104700 Fire Dept: Public Utility Srv	2833.82	4221.84	3622.65	4080
522104900 Fire Dept: Dues/Subscriptio	805.09	1469.76	680	1530
522201000 Fire Dept: Salaries	0	0	24971.38	16,000.00
522202000 Fire Dept - Benefits	22017.89	22477.7	7057.22	2000
522202001 Fire Overtime Benefits	3038.15	1765.18	0	0
522204700 Fire Suppression	29040	29054.9	26584.39	29000
522204900 Professional Services	0	2807.9	834.54	1500
522303205 Chipping Grant-Fuel Consur	0	0	313.84	0
522303505 Chipping Grant-Small tools	0	0	238.76	0
522304100 Fire Dept: Fire Inspect	151.83	77.7	487.01	510
522404900 Fire Dept: Dues/Misc	1402.2	0	0	0
522453100 Fire Dept - Training Supplie:	312.3	1324.85	1755.82	2400
522454300 Fire Dept:Travel Expense	369.01	0	155.06	1020
522503100 Facility Repairs & Maint Sup	1792.17	4030.78	2099.43	4590
522504600 Fire Dept: Insurance	21593.29	20658.84	5920.81	23000
522504800 Repairs & Maint Profession.	6800.12	22887.29	2540.69	6120
522504802 Fire Dept: Improv. Buildings	66.48	4356.87	0	
522603200 Fire Dept: Fuel Consumed	3780.83	2433.88	2783.65	2040
522604000 Vehicle & Equip Maint Prof	0	0	672.06	6000
Fire Control	\$206,460.84	\$218,530.86	\$188,809.86	\$224,270.00
586004901 Firemen Membership Dues	540	0	0	0
Non Expenditures	\$540.00	\$0.00	\$0.00	\$0.00
594226200 Fire Hall Improvements	976.57	1273.37	0	0
594226401 Fire Dept: Machinery & Equ	7181.98	32128.86	538.92	0
594226402 Fire Dept. Equipment Grant	0	0	29,980.80	0
Capital Expenditures	\$8,158.55	\$33,402.23	\$30,519.72	\$0.00
597220000 Transfer to Fire Reserve	\$0.00	\$0.00	\$10,000.00	\$10,000.00
524101000 Building/plan: Salaries	23235.38	19663.67	28193.12	29600
524101001 Building/planning - Overtim	90.16	0	30.77	1000
524102000 Building/plan: Benefits	9542.35	8171.52	14069.4	17800
524102001 Building/Plan OT Taxes/Ben	14.04	0	5.31	500
524103100 Building/plan: Office/oper S	292.44	1068.01	1287.38	500
524103200 Fuel Consumed	48.64	0	86.84	200
524104100 Building: Advertising	0	0	0	500
524104800 Machinery & Equipment	299.94	831.6	350.34	500

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
524104900 Miscellaneous	271.77	0	97.77	500
524205100 Franklin Co Bldg Inspection:	34915.2	23913.65	19,157.96	28000
524604901 Plat/subdivision Review	0	0	0	1000
524604900 Miscellaneous	897	813.54	0	0
Protective Inspections	\$69,606.92	\$54,461.99	\$63,278.89	\$80,100.00
553603100 Weed Control-Supplies	\$0.00	\$0.00	\$0.00	\$1,500.00
Conservation	\$0.00	\$0.00	\$2,500.00	\$1,500.00
558203100 Planning Operating Supplie:	76.16	0	0	0
558503100 Planning Operating Supplie:	50	1669.65	62.96	500
558504300 Travel Expense	256.12	48.1	687.81	1000
558504900 Professional Development	809.24	0	0	500
558604100 Planning - Professional Ser	16388.03	3305	650	2500
558604101 Planning/land Use - Adverti	119	0	0	500
558604102 Engineer:Studies & Surveys	0	0	0	5000
558704100 Economic Study - Grant	15300	0	0	0
558704101 Economic Study - City	15300	0	0	0
Planning & Community Dev	\$48,298.55	\$5,022.75	\$1,400.77	\$10,000.00
571101000 Recreation Admn: Salaries	5662.5	7950	10012.5	10700
571102000 Recreation Admn - Benefits	571.48	714.54	1398.77	1200
571103100 Recreation Admin: Overhea	446.52	0	4640.22	2000
571104100 Advertising	149.88	0	737.01	500
571104200 Recreation-Communication	0	0	0	750
571104300 Participant Recreation - Tra	0	0	44.8	500
571104400 Participant Recreation - Ex	1069.95	887.48	0	100
571104900 Participant Recreation - Dues/	97	0	0	0
571104901 Recreation Services	753	460	4675	4000
571204100 Recreation-Professional Serv	0	0	0	250
571303100 Swim Team Supplies	0	0	931.98	200
571304900 Swim Team Professional Se	0	0	130	150
Culture & Recreational Activites	\$8,750.33	\$10,012.02	\$22,570.28	\$20,350.00
573903100 Spectator And Community Eve	3088.38	0	1725.76	2500
573903101 Community Events - Cinema	0	0	0	1000
573904900 Community Events - Miscell	325.05	327	330	350
Spectator & Community Events	\$3,413.43	\$327.00	\$2,055.76	\$3,850.00
575304100 Museum:Professional Servi	1287.41	875.8	21.5	1020
575304200 Museum: Communications	178.48	119.4	119.4	250
575304700 Museum: Utilities	782.08	2263.16	2064.52	1020
575503100 Center: Janitorial Supplies	3063.07	3453.31	3918.96	3570
575503500 Center:Small Tool/Minor Ec	1066.86	1763.32	847.44	1000

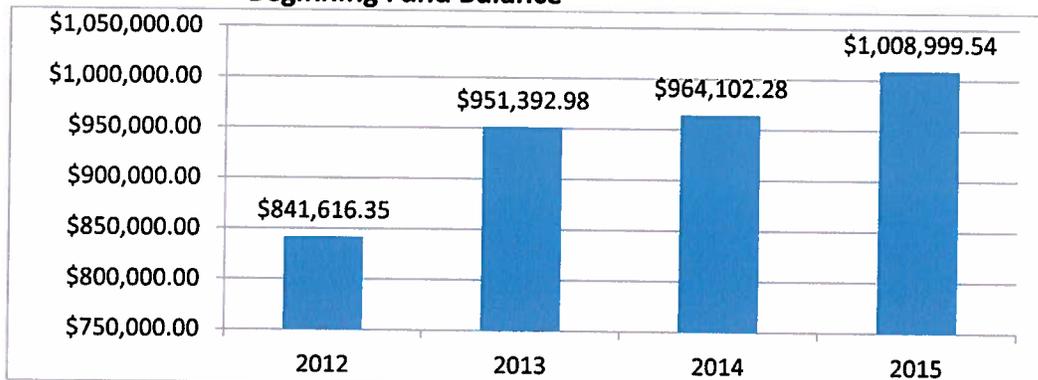
	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
575504100 Center: Professional Service	10596.75	4092.51	4875.53	5100
575504200 Center: Communications	233.12	351.14	454.28	480
575504600 Center: Insurance	9146.7	10623.57	2513.32	12000
575504700 Center: Utilities	11389.97	13719.3	15804.39	14500
Cultural & Recreational Facility	\$37,744.44	\$37,261.51	\$30,619.34	\$38,940.00
576201000 Swimming Pool: Salaries	35613.81	37688.71	41306.8	45,000.00
576202000 Swimming Pool - Benefits	7261.69	7365.2	6972.95	8500
576203100 Swim Pool: Office/oper. Sup	2436.94	2376.27	2149.71	2000
576203101 Swim Pool: Chemicals	8821.2	7313.85	10270.25	10000
576203102 Swimming Pool - Maintenan	1084.3	3376.75	2849.1	2500
576203500 Swim Pool: Sm Tools & Equi	1193.52	5247.36	2917.55	3000
576203501 Swim Pool: Activity Equip R	0	897.83	752.9	1020
576204100 Pool - Professional Services	939	1458.98	1115.5	1200
576204101 Swim Pool: Advertizing	0	0	0	300
576204200 Swim Pool: Communication	124.89	148.57	553.18	200
576204400 Swim Pool: Excise Tax	0	0	0	1200
576204600 Swim Pool: Insurance	3639.53	3585.39	389.61	600
576204700 Swim Pool: Public Utility Sei	6453.6	7710.75	11305.18	12000
576204701 Swim Pool - Water Services	800	0	1600	800
576204800 Swim Pool: Maint. & Repair	2204.74	7727.48	1324.38	9000
576204900 Swim Pool: Miscellaneous S	64.75	545	705.95	250
576801000 Park Dept: Salaries	24930.8	26234.73	28000.36	64500
576801001 Park Dept: Overtime	490.77	442.2	506.84	500
576802000 Park Dept - Benefits	10122.62	10772.11	11851.03	37200
576802001 Park Dept OT Taxes/Ben	92.83	90.35	111.83	0
576803100 Park Dept- Supplies	4529.63	8956.13	10157.21	9000
576803101 Park Facilities-Trees	0	0	0	1000
576804600 Park Facilities-Insurance	0	0	1247.09	1400
576804700 Park Dept: Public Utility Srv	972.93	1311.94	1257.09	1500
576804800 Park Dept: Maint. & Repairs	261.5	953.53	1595.63	1020
576804900 Inmate Work Crew Charges	5497.05	5221.59	6818.73	6200
576804500 Neighborhood Park Lease -c	75	0	0	0
Park Facilities	\$117,611.10	\$139,424.72	\$145,758.87	\$219,890.00
594756100 Community Center Parking	0	0	34,000.00	0
594756200 Community Center Improve	0	0	0.00	7500
594766200 Park & Rec Buildgs & Struct	2857.25	9027.51	32,311.53	36,000.00
594767500 Park & Rec Capital Leases P	0	0	5000	0
594766300 Parks & Rec Other Improv	27231.97	19393.55		0
594766400 Park & Rec Machinery & Eq	5000	5000	0	0
Capital Expenditures	\$35,089.22	\$33,421.06	\$71,311.53	\$43,500.00

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
518604600 Risk Mgmt - Premiums	0	9472.66	0	0
518604900 Risk Mgmt - Claims Proces	0	500	0	0
General Government	\$0.00	\$9,972.66	\$0.00	\$0.00
515304102 Labor Relations Administrat	850	0	16121.6	5000
515304101 Court Prosecuting Attorney	0	15,888.90	0	0
Legal Services	\$850.00	\$15,888.90	\$16,121.60	\$5,000.00
514204600 Risk Mgmt - Premiums	7564.39	0	0	0
514204903 Risk Mgmt - Claims Proces	750	0	0	0
516103100 Office & Operating Supplies	12.97	0	0	0
516104100 Administration	0	0	0	0
516204100 Personnel - CA Recruitment	7456.22	0	0	0
516710000 Labor Relations Administrat	0	0	0	0
518104000 Administration	876.29	0	0	0
518103100 Central Services (SA) - Offici	0	62.72	0	0
518104100 Central Services - Personne	268	21739.18	4114.92	500
518204100 Property Assessments	1699.46	4002.86	3942.02	4500
518204900 Property Management- Mis	450	0	0	0
518301000 Custodial - Salaries	23686.35	21352.28	23759.22	40000
518301001 Custodial - Overtime	720.19	620.83	39.25	1000
518302000 Custodial - Benefits	14856.51	14243.22	9722.8	20100
518302001 Custodial Taxes And Benefit	143.21	139.26	13.91	800
518303101 Bldg Maint Repair/Supplies	4465.38	0	0	0
518303100 Custodial Supplies	2174.04	3531	2548.52	3000
518303500 Small Tools & Equipment	0	0	0	0
518304100 Cen Ser: Professional Servic	0	1163.39	0	0
518304600 City Administration - Insura	0	0	2552.05	10000
518304800 Repairs & Maint - Contract	6273.13	11368.62	724.97	4500
518304900 Inmate Work Crew Charges	933.55	986	1350.68	1000
518304901 Custodial/Maintenance/Sec	675.82	202.39	0	0
518403100 Computer Software	4791.82	3493.4	0	0
518803100 Computer Software	0	0	1828.66	4000
518803101 Computer - Supplies	665.81	1017.41	1184.91	1500
518804100 BIAS Software Maint	5258.36	7676.78	7804.35	8000
518804101 Network/Website Mainten:	1015.43	11325.74	17814.7	17800
518804102 Equipment Repair	451.36	228.4	9627.03	1000
518903100 Central Services - Supplies	2141.93	264.08	0	0
518904300 Central Services - Utility Ser	1041.54	0	0	0
518904700 Central Services - Utility Ser	0	1235.48	1161.44	1400
518904900 Central Services (SA) - Miscr	75.22	0	0	0
518904901 Risk Mgmt - Claims Proces	0	0	0	1000
Central Services	\$88,446.98	\$104,653.04	\$88,189.43	\$120,100.00

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
513514900 B/f Governmental	2349	0	0	0
519204900 Judgments & Settlements	0	13000	0	0
519904900 Assoc Of Wa Cities	3169	0	0	0
519904903 B/f Governmental	0	0	0	0
General Government Services	\$5,518.00	\$13,000.00	\$0.00	\$0.00
539504900 Inmate Work Crew Charges	0	1010.65	0	0
Other Environment Services	\$0.00	\$1,010.65	\$0.00	\$0.00
557304101 Coulee Corridor/TriCities Vi	0	285	2153.68	1300
Community Services	\$0.00	\$285.00	\$2,153.68	\$1,300.00
566105000 Alcoholism: Intergov Service	1311.12	950.42	1153.46	1500
Substance Abuse	\$1,311.12	\$950.42	\$1,153.46	\$1,500.00
589000001 Misc: Non-Expen / Refunds	9185	19229.69	23,748.27	15000
Non Expenditures	\$9,185.00	\$19,229.69	\$23,748.27	\$15,000.00
591347500 Water Rights Purchase	23577.1	23,858.86	25,890.43	27000
Debt Service	\$23,577.10	\$23,858.86	\$25,890.43	\$27,000.00
592348001 Water Rights Interest	35485.4	35,203.64	33172.08	32100
592188002 Water Rights Escrow Fees	65.22	65.22	65.22	70
Debt Interest & Fees	\$35,550.62	\$35,268.86	\$33,237.30	\$32,170.00
594186400 Computer Equipment	0	0	15474.73	0
594266401 Ambulance	0	0	0	0
Capital Expenditures	\$0.00	\$0.00	\$15,474.73	\$0.00
597190010 Transfer To Civic Facility Rsr	15000	0	0	
597210001 Transfers To PS Criminal Jus	32678.89	0	0	
597220010 Transfer To Fire Protection	20000	0	0	
597420000 Transfer To Street Fund	20000	32256.92	28400	74350
597580010 To Economic Devel Rsrv	20000	0	0	0
Interfund Transfers	\$107,678.89	\$32,256.92	\$28,400.00	\$74,350.00
572503100 Library:Supplies	502.03	355.97	505.06	500
572504100 Library: Maintenance/repai	386.79	1233.58	922.28	1000
572504700 Library: Utilities	2644.06	3865.82	3155.79	4000
Libraries	\$3,532.88	\$5,455.37	\$4,583.13	\$5,500.00
Expenditures w/o Ending Fund Balance	\$1,812,259.96	\$1,911,322.18	\$2,032,081.21	\$2,218,440.00

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

Beginning Fund Balance



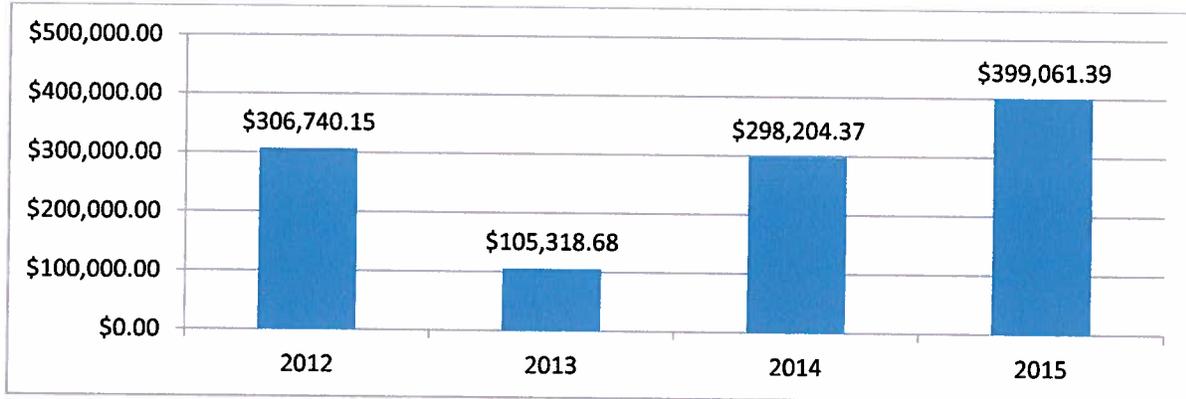
Account Title	2012 Actual	2013 Actual	2014 Actual	2015 Actual
30880002 Beginning Balances	\$841,616.35	\$951,392.98	\$964,102.28	\$1,008,999.54
Revenues				
	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
361111000 Interest On Investment	131.78	536.27	766.54	300
397190010 Civic Facility	15,000.00	0	0	0
Civic Facility Reserve	\$15,131.78	\$536.27	\$766.54	\$300.00
361111100 Interest On Investment	48.63	171.89	0	0
397180010 Community Development	0	0	248.83	150
Community Development	\$48.63	\$171.89	\$248.83	\$150.00
361111200 Interest On Investment	0	0.00	2,756.65	1500
361101200 Interest On Investment	543.43	1,911.22	0.00	0
Misc Revenues	543.43	1,911.22	2,756.65	1,500.00
397580010 Economic Development	20,000.00	0	0	0
Economic Development	\$20,000.00	\$0.00	\$0.00	\$0.00
336062100 CJ - Population	1,160.64	1,279.49	1,402.31	1,000.00
State Generated Revenues	1,160.64	1,279.49	1,402.31	1,000.00
361111300 Interest On Investment	13.75	54.39	85.49	50
Misc Revenues	\$13.75	\$54.39	\$85.49	\$50.00
313150000 Public Safety-Criminal Justice Tax	0	95,223.77	101,528.82	95,000.00
313710002 Public Safety-Criminal Justice Tax	23,738.05	0	0	0
Taxes	\$23,738.05	\$95,223.77	\$101,528.82	\$95,000.00

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
361101341 Interest On Investment	11.2	497.48	739.49	0
Misc. Revenues	\$11.20	\$497.48	\$739.49	\$0.00
397210001 Transfer From PS Criminal Justice	32,678.89	0	0	0
Interfund Transfers	\$32,678.89	\$0.00	\$0.00	\$0.00
361111400 Interest On Investment	186.24	713.73	820.27	400
Misc. Revenues	\$186.24	\$713.73	\$820.27	\$400.00
397220000 Fire Protection	20,000.00	0	10,000	10,000
Fire Protection	\$20,000.00	\$0.00	\$10,000.00	\$10,000.00
313611000 Natural Gas 20%	39,168.70	46,263.23	54,365.67	44,000.00
316461000 Cable TV 20%	190.06	147.62	0	150
Parks & Recreation	\$39,358.76	\$46,410.85	\$54,365.67	\$44,150.00
361111500 Interest On Investment	134.04	508.14	794.39	300
Misc Revenues	\$134.04	\$508.14	\$794.39	\$300.00
361111600 Interest On Investment	18.99	66.69	96.96	40
Real Estate Excise Tax	\$18.99	\$66.69	\$96.96	\$40.00
Revenues Without Beginning Fund Balances	\$153,024.40	\$147,373.92	\$173,605.42	\$152,890.00

Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
597500000 Transfers to General Community Center	0	0	0	7500
Civic Facility RSRV	\$0.00	\$0.00	\$0.00	\$7,500.00
597210003 Transfer to Police Capital	0	0.00	0.00	2000
Law Enforcement RSRV	\$0.00	\$0.00	\$0.00	\$2,000.00
597210002 Transfer to General for PS Criminal Justice	0.00	67,841.33	91396.63	86,500.00
Public Safety Criminal Justice	\$0.00	\$67,841.33	\$91,396.63	\$86,500.00
597226400 Transfer to General for Fire Equipment	8,158.55	33,402.23	0.00	0.00
Fire Protection RSRV	\$8,158.55	\$33,402.23	\$0.00	\$0.00
597766000 Transfer to General Park & Recreation	35,089.22	33421.06	37311.53	36000
Park & Recreation RSRV	\$35,089.22	\$33,421.06	\$37,311.53	\$36,000.00
Total Expenditures Without Ending Fund Balances	\$43,247.77	\$134,664.62	\$128,708.16	\$132,000.00

The Street Department's day to day activities include: patching, striping, sweeping, seal coating, signage and sidewalk maintenance. Preservation and beautification of our City is also 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	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800101 Estimated Beginning Balance	\$306,740.15	\$105,318.68	\$298,204.37	\$399,061.39
Revenues				
	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
336008700 Motor Vehicle Fuel Tax	105,190.37	109,979.60	110,349.45	110,000.00
344100000 Street Maintenance & Repair Charges			288.95	0
348700000 Interfund Sales	1,333.33	0	0	0
369100002 Sale of Scrap and Junk			3452.19	0
369900101 Other Miscellaneous Revenue	0	106.55	66.48	0
397420101 Transfer From General Fund	20,000.00	32,256.92	28,400.00	74,350.00
Street Operating	\$126,523.70	\$142,343.07	\$142,557.07	\$184,350.00
Street Improvement Reserve				
313600101 Natural Gas 60%	117,508.47	0	0	0
313610101 Natural Gas 60%	0	138,789.73	163,097.07	135000
316460101 Cable TV 60%	570.19	442.86	0	0
Taxes	\$118,078.66	\$139,232.59	\$163,097.07	\$135,000.00
333202000 BFCG-Columbia Ave BST	0	52,767.00	0	145,200.00
334028000 Adams St - St Of Wa	0	8,711.00	0	0
334038001 TIB - West Adams Street	0	162,110.75	0	0
334069000 HAEIFC	0	22,470.00	0	0
337070000 County STP Allocations	0	48,579.00	27,442.52	15000
State Generated Revenues	\$0.00	\$294,637.75	\$27,442.52	\$160,200.00

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
361110101 Interest Earned On Investment	247.29	717.29	2247.04	300
367110000 Gifts, Pledges, Grants And Bequests From	0	5,181.30	0	
Misc Revenues	\$247.29	\$5,898.59	\$2,247.04	\$300.00

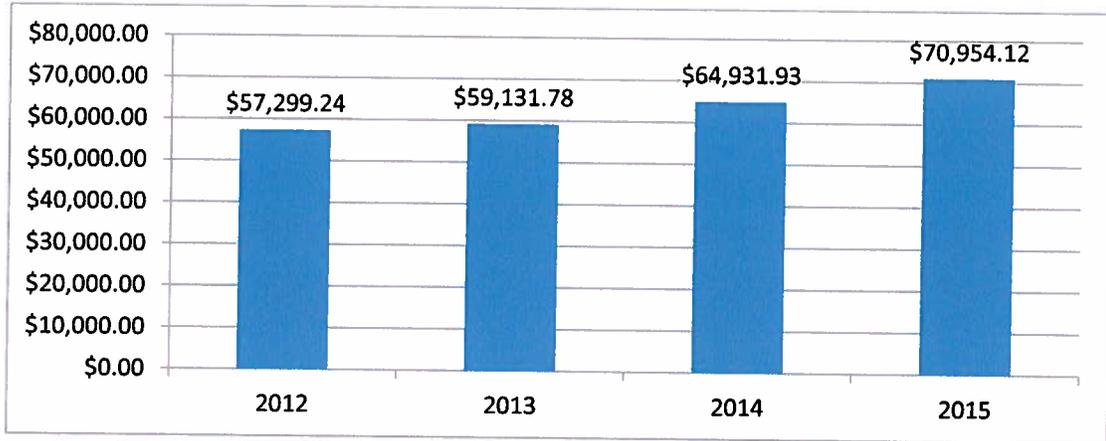
Total Revenues Without Beginning Fund Balances \$244,849.65 \$582,112.00 \$335,343.70 \$479,850.00

Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
542301000 Street Repair - Wages	1,974.50	2,048.25	7,472.00	15,300.00
542301001 Street Repair - Overtime	6.83	0	106.76	200
542301002 Street Repair - Buyout	0	0	0	500
542302000 Street Repair - Benefits	1,062.10	790.1	2,926.67	7300
542302001 Street Repair OT Benefits	2.44	1.26	20.99	100
542303100 Street Repair & Maint Supplies	659.57	4,917.73	2,471.01	4000
542304100 Street Repair & Maintenance Service	0	155.95	0	0
542401000 Storm Drain - Wages	1,917.60	2,048.25	1,467.40	2,300.00
542401001 Storm Drain - Overtime	6.63	0	19.64	200
542402000 Storm Drain - Benefits	835.67	790.1	864.03	1300
542402001 Storm Drain - Overtime Benefits	2.32	1.26	3.92	100
542611000 Sidewalks - Maint/repair Wages	34.5	0	0	0
542611001 Sidewalks - Overtime	0.4	0	0	0
542612000 Sidewalks-Maint/repair Benefit	86.96	0	0	0
542612001 Sidewalks OT Taxes & Benefits	0.27	0	0	0
542613100 Sidewalks - Office/Oper Supplies	0	717.66	460.86	2100
542633100 Street Lights-Office/Oper Supplies	0	354	471.12	1000
542634100 Street Lights - Professional Services	0	0	0.00	1020
542634700 Street Lights - Electricity	11,000.80	13,660.65	13,284.83	14,500.00
542641000 Traffic Control - Wages	39.65	0	0	0
542642000 Traffic Control - Benefits	182.96	0	0	0
542643100 Traffic Control - Supplies	85.08	0	1264.07	1000
542643101 Street Signing & Replacement	0	0	3,127.51	3000
542644100 Traffic Control- Street Stripe	0	25,295.25	0.00	10000
542661000 Snow & Ice Control - Wages	8,187.42	8,656.69	8,385.44	4,900.00
542661001 Snow & Ice Control - Overtime	773.62	272.72	267.16	1000
542662000 Snow & Ice Control - Benefits	3,897.27	3,890.29	4,141.17	2,500.00
542662001 Snow & Ice Control-OT Ben	152.64	52.19	58	500
542663100 Snow & Ice Control - Materials	3,656.55	467.96	6,220.21	6,000.00
542671000 Street Cleaning - Wages	10,120.85	9,198.98	11,818.31	7,200.00
542671001 Overtime Earnings	6.83	0	29.04	500.00
542672000 Street Cleaning - Benefits	6,011.74	5,909.29	4,754.12	3,700.00
542672001 OT Taxes And Benefits	2.44	1.26	7.09	100.00
542673100 Street Cleaning - Materials	2,761.62	0	2,667.61	2,550.00
542703100 Alley/shoulder-maintenance	2,136.76	3,300.07	2,608.56	6,000.00

	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
542703101 Trees Maintenance Supplies	975.74	3,631.78	926.70	3,000.00
542704900 Roadside Contracted Services	6,206.23	5,400.00	1337.27	6,000.00
Streets-Maintenance	\$62,787.99	\$91,561.69	\$77,181.49	\$107,870.00
543101000 Street: Superintendent Wages	12,739.51	13,247.28	13,512.24	13,900.00
543102000 Street: Superintendent Benefits	5,081.08	5,386.15	5,518.29	6,500.00
543303100 Street: Misc. Supplies	4,622.27	5,195.69	7,504.70	5,500.00
543303500 Street: Small Tools & Equip.	975.5	142.69	2,268.54	1,500.00
543304100 Street: Professional Services	694.65	95.67	949.33	2,040.00
543304200 Street: Communications	2,467.36	2,402.64	2,758.73	2,400.00
543304600 Street: Insurance	8,761.28	9,176.62	2,535.91	10,000.00
543304700 Street: Utilities	2,260.11	3,036.07	2,714.32	3,200.00
543501000 Equipment/bldg Maint Wages	1,936.75	2,048.25	1,467.40	5,600.00
543501001 Equip/bldg Maint - Overtime	4	0	19.64	500.00
543502000 Equipment/bldg Maint Benefits	944.39	790.1	864.03	3,100.00
543502001 Equip OT Taxes & Benefits	1.53	1.26	3.92	100.00
543503100 Street: Parts & Supplies	4,284.80	4,634.11	6,074.65	4,500.00
543503200 Street: Fuel Consumed	9,368.11	7,755.03	10,712.04	9,000.00
543504100 Street: Professional Services	590.02	1,594.60	927.22	1,020.00
543504300 Street Travel For Training	0	89.94	167.3	510.00
543504800 Street: Equipment Maintenance	409.25	3,045.08	5,196.62	6,600.00
543504801 Street: Auto Parts & Repairs	15.48	336.15	2,030.94	0.00
543504900 Street Training	175	208.67	100	510.00
Street Admin & Overhead	\$55,331.09	\$59,186.00	\$65,325.82	\$76,480.00
591957500 Machinery & Equipment	46,438.75	62,552.61	0	0.00
594426400 Machinery & Equipment	0	0	20,799.94	18000
594427500 Capital Leases Principal	0	0	37,471.08	0
595306302 Columbia Ave BST BFCG Federal	0	0	0	145,200.00
595306301 Columbia Ave BST City Match	0	0	0	70,000.00
595306306 Date Sidewalk City	0	2,501.49	784.55	0
595306313 TIB - W Adams Construction Grant	0	104,208.00	0	0
595306320 CIA Access Road Construction City Match	0	5,279.95	0	0
595306341 TIB-Birch Construction City Match	0	0	0	80,000.00
595476101 West Adams Railroad	0	142.3	0	0
595616300 Birch Street Sidewalks & Curbs	0	47,762.25	0	0
595646300 Street Signing & Replacement	837.57	1,343.89	0	0
595306300 Chip Seal Program	0	0	32,923.80	35000
597416300 Transfer To Street Capital Projects	280,875.72	0	0	0
595106300 West Adams Engineering City	0	279.77	0	0
595106310 West Adams Engineering Grant	0	2,517.89	0	0
595306303 TIB - W Adams Construction City Match	0	11,890.47	0	0
Total Street Imp. Res. w/o Ending Fund Balance	\$328,152.04	\$238,478.62	\$91,979.37	\$348,200.00

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

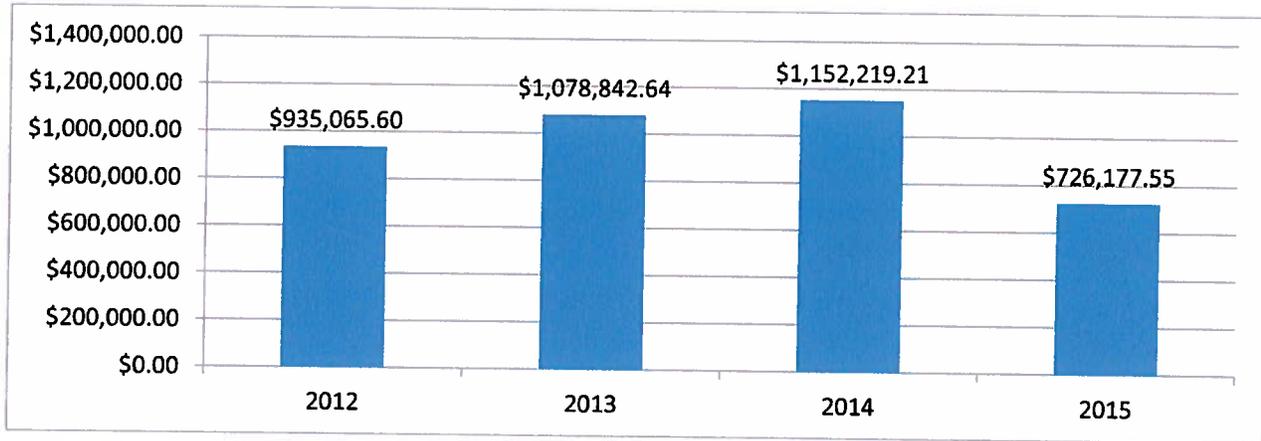
Beginning Fund Balance



Account	Title	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800104	Estimated Beginning Balance	\$57,299.24	\$59,131.78	\$64,931.93	\$70,954.12
Revenues					
		2012 Actual	2013 Actual	2014 Actual	2015 Proposed
313300000	State Shared Tax Revenues	20,748.96	13445.8	15091.34	12000
361110104	Interest Earned On Investment	69.5	277.65	407.73	150
	Taxes and Interest	\$20,818.46	\$13,723.45	\$15,499.07	\$12,150.00
Expenditures					
		2012 Actual	2013 Actual	2014 Actual	2015 Proposed
557304100	Hotel/Motel Committee Allocations	14,495.92	7923.3	9,476.88	12000
594576400	Machinery & Equipment	0.00	0	0.00	40,000.00
573104101	Coulee Corridor/TriCities Visitor Guide	1,185.00	0	0	0
573104900	Website Update	3,305.00	0	0	0
573497900	Coulee Corridor	0	0	0	0
	Spectator & Community Events	\$18,985.92	\$7,923.30	\$9,476.88	\$52,000.00

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

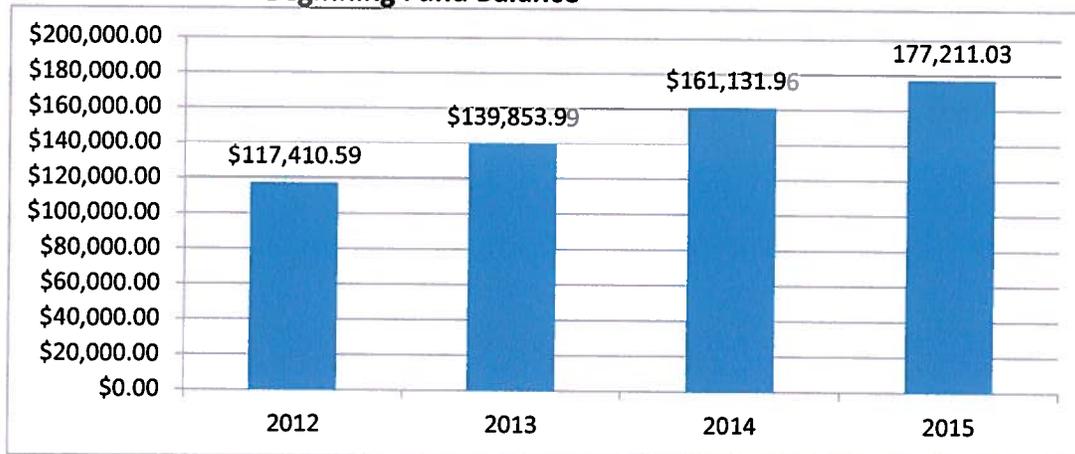
Beginning Fund Balance



Account Title	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308100111 Beginning Balance	\$935,065.60	\$1,078,842.64	\$1,152,219.21	\$726,177.55
Revenues				
	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
361100111 Interest Earned On Investment	1,288.19	4,959.38	0	0
361110111 Interest Earned On Investment	0	0	5,541.15	3000
361400001 Interfund Water Loan Interest	6,480.00	6,480.00	5,860.63	5,240.00
366108200 Interfund Sewer Loan Interest	2,013.27	0	0	
361400002 USDA Water Loan Interest	0.00	0	0	5000
381207902 USDA Water Loan Principal	0.00	0	0	47800
381207900 Interfund Loan Principal	133,995.58	0	0	
381207901 Interfund Water Loan Principal	0	61,937.19	62,556.56	63190
Revenues Without Beginning Fund Balances	\$143,777.04	\$73,376.57	\$73,958.34	\$124,230.00
581100012 Interfund Loan To Water Fund	0	0	500,000.00	0
Expenditures Without Ending Fund Balances	\$0.00	\$0.00	\$500,000.00	\$0.00

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



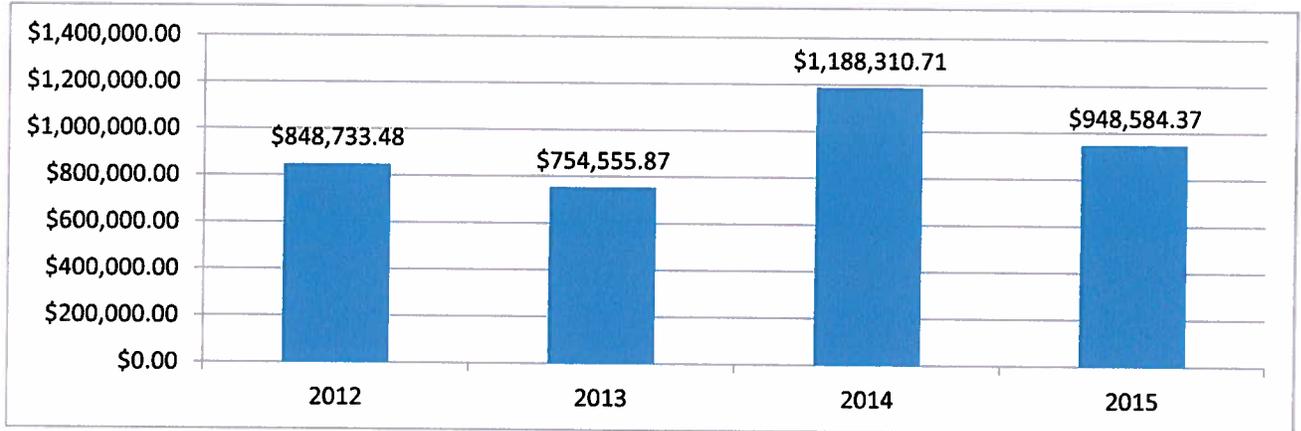
	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800300 Beginning Balance	\$117,410.59	\$139,853.99	\$161,131.96	177,211.03

Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
318340001 REET 1	11,145.27	10,456.17	7,525.19	10,000.00
361110300 REET 1 Investment Interest	140.93	262.46	840.49	500
318350000 REET 2	11,145.26	10,456.17	7,525.19	10,000.00
361110400 REET 2 Investment Interest	11.94	103.17	188.2	100
334038000 TIB - Adams Street	719,152.15	0	0	0
334069000 HAEIFC	27,530.00	0	0	0
397416300 Transfer From Street Fund	280,875.72	0	0	0
Revenues Without Beginning Fund Balances	\$1,050,001.27	\$21,277.97	\$16,079.07	\$20,600.00

	2012 Actual	2013 Actual	2014 Actual	2015 Actual
595306305 Date Sidewalk DOT	42,767.00	0	0	0
595306306 Date Sidewalk City	7884.88	0	0	0
595306320 CIA Access Road Construction City	64777.05	0	0	0
595306321 CIA Access Road Construction Grant	50000	0	0	0
595476100 West Adams Railroad	8711	0	0	0
595106300 TIB-West Adams Engineering City	15840.79	0	0	0
595106310 TIB-West Adams Engineering Grant	142567.01	0		0
595306303 TIB-W Adams Construction City	69449.13	0	0	0
595306313 TIB-Construction Grant	625042.01	0	0	0
595406304 TIB-W Adams Drainage City	51.9	0	0	0
595406314 TIB-W Adams Drainage Grant	467.1	0	0	0
Capital Expentures	\$1,027,557.87	\$0.00	\$0.00	\$0.00

The Water Department provides planning and maintenance of water lines, wells, booster stations, reservoirs, and meters within the City. The Water Department does daily and monthly water sampling to 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



	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800401 Beginning Fund Balances	316,176.68	105,000.00	105,000.00	120,000.00
308802401 Beginning Reserve Balance	532,556.80	649,555.87	1,083,310.71	828,584.37
Total Estimated Beginning Balance	\$848,733.48	\$754,555.87	\$1,188,310.71	\$948,584.37

(Includes Operating & Reserve)

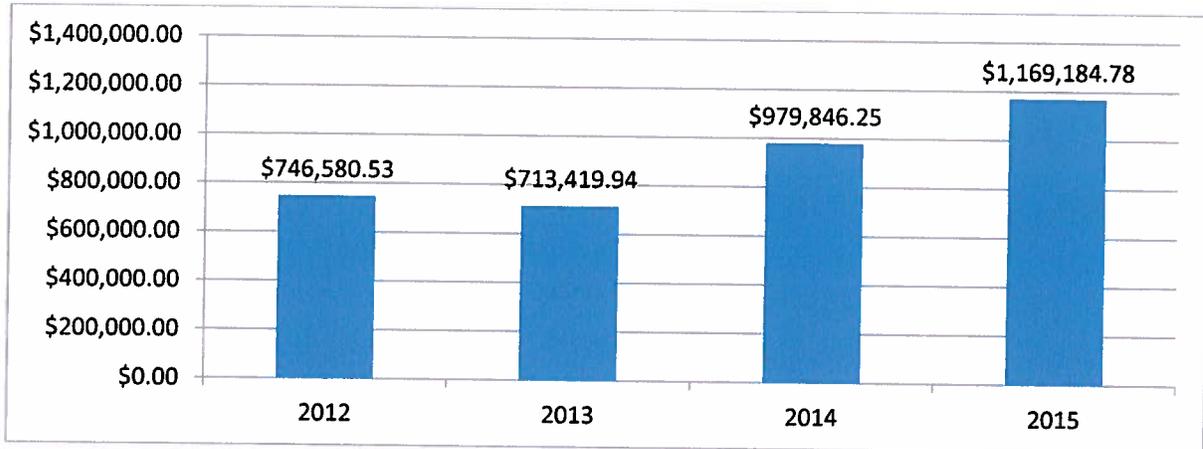
	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
Revenues				
343400001 Other Water Service Fees	2,209.07	1,013.00	888	800
343400003 Surcharges For Water	166,164.92	173,615.77	173,306.59	170,000.00
343400099 Bulk Water	500.7	1,904.75	866.70	1000
343400100 Lamb-weston Water Charges	453,840.99	446,502.86	407,139.23	400,000.00
343400200 Water Charges	582,195.76	644,861.68	685,478.86	650,000.00
343400300 Water Hook-up Charges	12,233.59	8,523.00	7,090.00	7,000.00
348700001 Interfund Sales	1,333.34	0	0	0.00
357390001 Court Restitution	0.00	0.00	197.67	0.00
359900000 Late Fees And Interest	22,003.05	20,841.90	19,669.93	18,000.00
359900001 Misc. Fines And Penalties	84	0	0	0.00
361110000 Interest On Investment	-105.05	2,279.69	1,798.97	2,000.00
369100000 Sale Of Scrap And Junk	0	1,108.50	4193.03	0.00
369904000 Other Miscellaneous Revenue	0	1,917.99	1196.82	0.00
389000401 Other Non-Revenue Receipts	1,805.00	1,200.00	0	0.00
395200001 Compen. For Loss/Impairment	31,086.35	0	0	0.00
395100101 Farm Agreement	133,811.25	131,167.50	133,255.00	130,060.00
334042001 PWB K/C Grant	498,545.86	25,254.14	0	0.00
361110101 Interest On Investment	1,488.64	3,251.89	5,323.57	2,000.00
381100012 Loans Received From General	0.00	0.00	500,000.00	0.00
382800000 PWB K/C Loan	1,114,935.25	210,181.11	0	0
Revenues Without Beginning Fund Balances	\$3,022,132.72	\$1,673,623.78	\$1,940,404.37	\$1,380,860.00

Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
534103100 Wtr.dept: Acctng/admin Supply	625.62	2,499.08	544.87	1000
534104100 Wtr.dept: Professional Services	5,299.11	13,177.63	8,108.68	22,000.00
534104400 Excise/use Tax	61,772.40	63,913.86	64,959.87	70,000.00
534104600 Wtr.dept: Insurance	39,350.31	42,637.77	10,552.32	46,800.00
534104700 Interfund Taxes For General Fund	110,785.48	122,469.96	114,729.25	120,000.00
534104900 Miscellaneous	107.44	180.8	721.00	1,000.00
534104901 Wtr.dept: Billing Costs	1,826.10	2,376.90	2,585.10	2,200.00
534201000 Water Dept: Salaries (admin)	23,652.14	22,696.17	25,253.85	30,600.00
534201400 Buyout Earnings	0	0	0.00	1,400.00
534202000 Water Dept: Salaries (admin) Benf.	9,982.92	8,159.02	11,102.45	14,500.00
534204100 Wtr.dept: Rate Study	0	4,005.63	2275.11	30,000.00
534404900 Water Dept: Training Profess. Services	485	195	440	1,500.00
534501000 Water Dept: Salaries (supt.)	22,235.07	23,182.80	23,646.48	24,200.00
534502000 Water Dept: Salaries (supt.) Benefits	8,759.74	9,425.12	9,657.16	11,300.00
534503100 Wtr.dept: Operation & Supplies	36,920.93	34,963.17	42,552.90	70,000.00
534503200 Wtr.dept: Fuel Consumed	8,275.48	7,134.29	9,296.95	9,000.00
534503500 Water - Small Tools & Equip	636.8	0	149.22	1,020.00
534504100 Water Utilities - Profess. Services	816.2	711.66	0	0.00
534504200 Wtr.dept: Communications	2,286.37	2,367.57	2,865.76	2,400.00
534504700 Wtr.dept: Utilities	2,260.29	3,036.18	2,714.48	3,200.00
534504800 Wtr.dept: Equip. Maint. Contracted	28,792.49	15,205.66	51,036.44	40,000.00
534604100 Cross Connection Control Srvc	420	480	0	0.00
534701000 Water Dept: Clerical Salaries	38,785.52	37,542.19	43,823.19	46,000.00
534701001 Overtime -Clerical	66.02	0	133.06	800.00
534702000 Water Dept: Clerical Salaries Bene	21,820.56	22,006.85	26,246.88	31,100.00
534702001 Overtime - Clerical Benefits	10.25	0	22.26	0.00
534801000 Water Dept: Maintenance Wages	68,398.77	70,591.76	86,978.92	65,500.00
534801001 Water Dept: Maint. Overtime	3,478.80	1,810.12	2,052.12	3,000.00
534802000 Water Dept: Maintenance Wages I	34,767.03	34,844.45	40,469.24	36,500.00
534802001 Water Dept Maint OT Benefits	678.39	366.12	432.77	500.00
534802200 Water Taxes And Benefits OT	0	0	0	510.00
534803100 Wtr.dept: Chemicals/supplies	19,909.95	15,842.95	18,501.34	16,000.00
534804100 Water Dept: Professional Services	5,269.58	7,981.92	0	0.00
534804300 Wtr.dept: Travel Expenses	171.52	537.13	552.89	1,530.00
534804700 Wtr.dept: Well Electricity	141,170.75	165,420.54	163,139.54	200,000.00
534804800 Wtr.dept: Auto Repairs & Maint	325.32	4,674.96	0	0.00
534804900 Contracted Services	345.42	872.87	5,016.48	4,000.00
534904001 State Certificates & Surchrgs	2,119.26	2,318.11	2,355.80	4,590.00
589000401 Misc: Non-Expenditures / Refunds	600	600	600	0
581200000 General Support Principal Payment	0	61,937.19	62,556.56	63190
581200002 USDA General Support Loan		0.00	0.00	47,800.00
591347800 PWB K/C Loan Principal	0	45,693.66	45,693.67	45700
592348202 USDA General Support Loan Inst.	0	0.00	0.00	5000

	2012	2013	2014	2015
	Actual	Actual	Actual	Proposed
592348200 General Support Interest Payment	6,480.00	6,480.00	5,860.63	5,860.00
592348302 PWB K/C Loan Interest	36.03	2,034.02	3,198.56	3090
597347000 Transfer To DWSRF Fund(414)	29,375.00	28,783.43	28,184.00	27,590.00
597347007 Transfer To Bond Redemption	147,336.25	134,520.00	129,202.50	123,930.00
597347009 Transfer To Bond Red Series B	345,000.00	100,000.00	100,000.00	100,000
594346210 Machinery & Equipment	66,620.81	0	10,269.93	26,000.00
594346300 CPE Waterline Project	0.00	0.00	150,668.83	0.00
594346301 Capital Projects Professional Services	22,433.95	17,603.75	9617.18	0.00
594346302 ConAgra Water Main Extension	0.00	0.00	66,191.63	0.00
594346312 K/C Construction Grant	490,968.46	0	0	0.00
594346321 Capital Projects Profess. Services L	102,041.47	0	0	0.00
594346322 K/C Construction Loan	971,094.86	0	0	0.00
594346323 K/C Construction Loan	107,386.47	68,646.32	0	0.00
594346324 K/C Construction Admin Grant	32,831.54	0	0	0.00
594346325 K/C Construction Loan	58,343.49	0	0	0.00
594346401 Buildings & Structures	0	0	39,336.84	50,000.00
594347000 Machinery & Equipment	33,154.97	29,942.33	0	0.00
594347500 Capital Leases Principal	0	0	5,834.00	0.00
594346301 CPE Waterline Project	0	0	0.00	0.00
594346311 Cap.Projects Profess.Services Grant	0	0	0	
597347010 Transfers-USDA Principal	0		750,000.00	
Total Expenditures w/o Ending fund Balance	\$3,116,310.33	\$1,239,868.94	\$2,180,130.71	\$1,410,310.00

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

Beginning Fund Balance



	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800402 Beginning Fund Balance	62,000.00	70,000.00	80,000.00	80,000.00
308802402 Beginning Reserve Balance	684,580.53	643,419.94	899,846.25	1,089,184.78
Total Estimated Beginning Balance (includes Operating & Reserve)	\$746,580.53	\$713,419.94	\$979,846.25	\$1,169,184.78

Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
343500003 Surcharges For Sewer	68,273.38	69,328.11	70,753.44	69,000.00
343500200 Sewer Charges	626,277.36	633,611.05	648,276.14	650,000.00
343500300 Sewer Connection Charges	8,241.11	8,148.00	8,148.00	8,000.00
343500400 Sewer Inspection For Hook-up	1,439.00	50	0	300.00
348700002 Interfund Sales	1,333.33	0	0	0.00
361110402 Interest On Investment	385.62	1,229.36	1,605.78	1,000
362500001 Farm Lease - Amber Fields	42,980.02	36,507.11	46,205.64	35,000.00
369100003 Sale of Scrap and Junk	0.00	0.00	145.66	0.00
369900402 Miscellaneous Revenues	0	106.55	1,762.69	0.00
389000000 Other Non-Revenue Receipts	535	50	135.7	0.00
361110002 Interest On Investment	638.57	2,549.37	5,135.36	2,000.00
Revenues Without Beginning Fund Balances	\$750,103.39	\$751,579.55	\$782,168.41	\$765,300.00

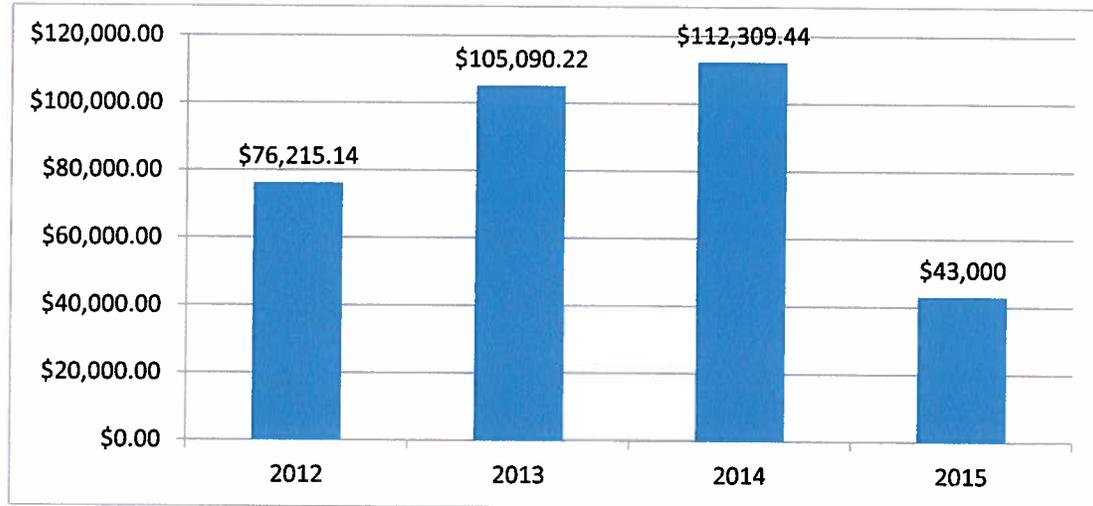
Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
535103100 Swr.dept: Acctng/admin Supply	528.79	2,433.02	691.02	1,000
535104100 Swr.dept: Admin Professional Services	5,437.34	10,583.09	12,574.12	65,000.00
535104400 Excise/use Tax	16,558.06	17,451.93	15,787.69	16,830.00
535104500 Swr. Dept: Rentals & Leases	120.79	0	0	110
535104600 Swr.dept: Insurance	31	0	5,246.96	22,000

535104700 Interfund Taxes For General Fund	42,390.32	46,082.81	43,630.64	50,000.00
535104900 Profession Services/Training	63.55	79.71	700.00	2,300.00
535104901 Swr.dept: Billing Costs	1,821.45	2,376.81	2,585.02	3,000.00
535105000 Swr.dept: State Discharge Fee	1,765.80	0	1,345.40	3,500.00
535201000 Sewer Dept: Salaries (admin)	20,502.43	19,416.50	21,869.59	27,100.00
535201400 Buyout Earnings	0	0	0.00	1,300.00
535202000 Sewer Dept: Salaries (admin) Benefits	8,529.89	6,608.50	9,483.31	12,900.00
535204101 Swr.dept:professional Services	0	5,737.62	7,734.01	17,340.00
535404100 Swr.dept: Training Professional Services	15.89	0	0	0.00
535501000 Sewer Dept: Salaries (supt.)	22,167.08	23,182.80	23,646.48	24,200.00
535502000 Sewer Dept: Salaries (supt.) Benefits	8,608.79	9,425.12	9,657.16	11,300.00
535503100 Sewer Dept: Operation & Supplies	9,360.89	14,923.47	29,840.51	25,000.00
535503200 Sewer Dept: Fuel Consumed	10,012.23	8,277.52	9,083.19	8,500.00
535503500 Sewer - Small Tools & Equip	0	0	444.07	1,020.00
535504100 Sewer Dept - Maintenance Professional S	401.28	566.25	0	0.00
535504200 Sewer Dept: Communications	3,193.47	2,831.93	3,405.74	3,000.00
535504600 Swr.dept: Insurance	19,736.93	19,118.30	0	0.00
535504700 Sewer Dept: Utilities For Shop	2,260.21	3,036.13	2,714.40	3,200.00
535504800 Sewer Dept: Equipment Maint.	25,395.94	19,483.89	51,002.90	50,000.00
535506301 Weed Abatement	0	116.92	0	0.00
535701000 Sewer Dept: Clerical Salaries	25,256.91	24,465.80	34,640.87	34,400.00
535701001 Overtime - Accounting Clerk	40.83	0	88.67	800.00
535702000 Sewer Dept: Clerical Benefits	14,038.94	14,384.75	20,760.52	23,300.00
535702001 Clerk OT Taxes And Benefits	6.35	0	14.86	0.00
535801000 Sewer Dept: Maintenance Wages	63,587.18	65,709.98	80,052.78	71,100.00
535801001 Maintenance: Overtime	2,137.70	3,301.41	2,864.26	3,000.00
535802000 Sewer Dept: Maintenance Benefits	33,508.58	31,737.81	36,972.80	38,200.00
535802001 Maintenance OT Taxes And Benefits	378.53	609.95	629.29	1,000.00
535803100 Sewer Dept: Chemicals/supplies	1,251.78	966.77	5,407.81	5,500.00
535804100 SewerDept - Operations Professional Ser	18,780.06	21,183.06	0	0.00
535804300 Sewer Dept: Travel Expenses	171.53	191.35	112.01	1,020.00
535804700 Swr.dept: Disposal Electricity	75,924.46	73,998.49	93,359.22	78,000.00
535804800 Swr.dept: Auto Repairs & Maint	31.15	326.9	0	0.00
535804900 Swr.dept: Education Expenses	86.66	697.66	0	0.00
535804901 Contracted Services	735.35	1,282.46	5,430.47	4,000.00
535904001 State Certs & Surcharges	3,149.48	4,886.26	1,750.16	1,500.00
	Sewer \$437,956.62	\$455,474.97	\$533,525.93	\$610,420.00
581200000 Interfund Loan Principal	67,331.12	0	0	
592358200 Interfund Loan Interest	673.31	0	0	
594324100 CERB Grant	0	0	0	2500
594324101 City Engineering	13,092.32	0	0	
594356200 Buildings & Structures	0	0	43,200.00	45000
594356300 Sewer Line Replacement	190,273.52	0	0	
594356301 Lagoon Expansion - City Portion	32 0	0	0	
594356335 Doc Infrastructure	0	0	0	

594356400 Machinery & Equipment	0	0	10,269.95	25000
594357000 Machinery & Equipment	73,937.09	29,678.27	0	
594357500 Capital Leases Principal	0	0	5,834.00	
Debt, Interfund Transfers, Non Expenditures	\$345,307.36	\$29,678.27	\$59,303.95	\$72,500.00
Total Expenditures Without Ending Fund Balances	\$783,263.98	\$485,153.24	\$592,829.88	\$682,920.00

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	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800403 Estimated Beginning Balance (Includes Operating and Reserves)	\$76,215.14	\$105,090.22	\$112,309.44	\$43,000

Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
343700000 Sanitation Collections	271,283.71	272,318.21	272,927.06	270,000.00
343700001 Chipper Services	490	929.15	180	700
333152201 Wood Chipping -Federal Grant	0	0	1542.33	
343700003 Surcharge For Solid Waste	44,708.63	42,727.18	42,580.36	40,000.00
361110403 Interest Earned On Investment	99.6	289.87	375.18	200
369900403 Miscellaneous Revenue	0	2,525.90	0	0
337080000 Franklin County Solid Waste	14,539.50	0	0	0
361110003 Interest On Investment	42.36	258.12	438.66	200
Revenues without Beginning Fund Balances	\$331,163.80	\$319,048.43	\$318,043.59	\$311,100.00

Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Proposed
537103100 Sanit.dept:accounting Supplies	528.81	300.16	544.81	700
537104100 Sanit.dept: Audit Expense	0	2,600.36	0.00	2500
537104200 Sanit.dept: Billing Costs	1,821.46	2,376.78	2,584.85	2,500.00
537104700 Interfund Taxes For General Fund	18,859.15	20,584.28	19,033.78	21,000.00
537104900 Miscellaneous	184.39	77.94	1392.1	0

	2012	2013	2014	2015
	Actual	Actual	Actual	Proposed
537105300 Excise/use Tax	16,121.42	16,102.15	15,554.02	17,500.00
537201000 Sanit.dept: Salaries (admin)	9,448.68	9,839.04	10,152.99	10,500.00
537201002 Buyout Earnings	0	0	0	300.00
537202000 Sait. Dept: Salaries (admin) Benefit	4,359.09	4,651.39	4,856.74	5,100.00
537604700 Sanit Dept: Spring Clean-up	2,554.62	0	0	0.00
537604701 Sanit.dept: Waste Transport.	219,610.82	225,045.00	226,259.94	240,000.00
537701000 Sanit.dept: Salaries/cstmr Srv	17,851.87	18,469.25	23,618.55	23,200.00
537701001 Customer Service - Overtime	6.68	0	57.19	300.00
537702000 Customer Service - Benefits	10,940.70	11,782.86	14,852.34	16,100.00
537702001 Customer Service OT Taxes And Be	1.03	0	9.56	0.00
Total Expenditures w/o Ending Balance	\$302,288.72	\$311,829.21	\$318,916.87	\$339,700.00

**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.

	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308800414 DWSRF Beginning Fund Balance	8.46	0.38	0.38	0.61
397340202 Transfer From Water Fund -Debt Payment	29,375.00	28,783.43	28,184.00	27,590.00
Total Revenue from transfers	\$29,375.00	\$28,783.43	\$28,184.00	\$27,590.00
591347200 Dwsrf:principal Payment	23,986.19	23,986.19	23,986.19	23,990.00
592348000 Dwsrf Loan: Interest Payment	5,396.89	4,797.24	4,197.58	3,600.00
Total Debt Service Payments	\$29,383.08	\$28,783.43	\$28,183.77	\$27,590.00

415-Water/Sewer Bond Reserve

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

	2012 Actual	2013 Actual	2014 Actual	2015 Actual
308100415 Beginning Fund Balance	\$245,440.32	\$245,440.32	\$245,720.61	245,440.00
361100005 Interest Earned On Investment	0	280.29	0	0
597347011 Transfs. To Bond Redemption For Overage	0	0	0	0
	\$245,440.32	\$245,720.61	\$245,720.61	245,440.00

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.

	2012	2013	2014	2015
	Actual	Actual	Actual	Actual
308800416 Beginning Balance	97,862.51	97,385.61	96,784.68	97,000.00
361100416 Interest On Investment	-174.33	0	0	0
397340000 Interfund Transfer From Water Dept	147,336.25	134,520.00	129,202.50	123,930.00
397347009 Interfund Transfer From Water Series B	345,000.00	100,000.00	100,000.00	100,000.00
397347010 USDA Principal Retirement	0	0	750000	0.00
Total Revenue from transfers	\$492,161.92	\$234,520.00	\$979,202.50	\$223,930.00
591347201 2004 Wtr Bond Principal (usda)	25991.52	27128.64	776834.87	29,555.00
591347202 2005 Farm Bond PRIN (Re-Issue)	345000.00	100000.00	100000.00	100,000.00
592348300 2005 Farm Bond I (re-issue)	40576.25	27760.00	22442.50	17,170.00
592348301 2004 Wtr Bond Interest (usda)	80768.48	79631.36	79925.13	77,205.00
592348400 Bond Administration	302.57	600.93	0.00	310.00
Total Debt Service Payments	\$492,638.82	\$235,120.93	\$979,202.50	\$224,240.00

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

	2012	2013	2014	2015
	Actual	Actual	Actual	Actual
308800633 Beginning Balance	4,503.39	8,964.17	9,910.66	10,745.48

Revenues	2012	2013	2014	2015
	Actual	Actual	Actual	Proposed
386000000 Weapons Permits	585	639	574	200
386100000 Building Permit: St.sur.chrg.	148.5	166.5	162	200
386100100 Weapons/fingerprints	385	385	359.75	200
386830000 Trauma Care	1,266.17	1,158.12	938.89	1,100.00
386833100 Auto Theft Prevention Fee	2,443.72	2,284.86	1,809.94	2,300.00
386833200 Trauma Brain Injuries	451.99	436.43	352.31	300
386880000 Court Receipts - PSEA 54	235.53	189.38	222.49	100
386890900 State Patrol Highway Account	239.54	442.69	511.83	150
386891400 HWY Safety Act	66.85	123.65	142.75	50
386891500 Death Inv Acct	42.09	77.82	89.9	30
386910000 Court Receipts: State	16,146.03	14,286.30	13,353.13	24,700.00
386920000 Court Receipts: Psea	8,734.50	7,717.80	6,078.88	11,700.00
386960100 Breath Test	342.18	19.3	147.13	1000
386970000 Judicial Info Systems Account	4,578.99	4,161.24	3,476.74	4,500.00
386990000 School Zone Safety	256.97	286.77	276.44	1,000.00
389100200 County/crime Victim Compnstn	628.16	555.79	492.01	900.00
Revenues Without Beginning Fund Balances	\$36,551.22	\$32,930.65	\$28,988.19	\$48,430.00

Expenditures	2012	2013	2014	2015
	Actual	Actual	Actual	Proposed
586000000 Court Receipts - State Remit.	22,692.69	22,193.48	19,654.50	37,500.00
586000002 Building Permits -st.surcharge	138.5	152.8	171	250
586000100 County/crime Victim Compenstn	0	0	0.00	1100
586007000 School Zone Safety	247.99	286.77	276.44	1100
586009000 Weapons Permits	603	363	306	400
586009601 Breath Test - State	650.61	663.46	881.05	1200
586009700 Judicial Info System	4,075.08	4,161.24	3,476.74	4,600.00
586830001 Trauma Brain Injuries	400.64	436.43	352.31	450
586830002 Auto Theft	2,159.39	2,284.86	1,809.94	2,600.00
586900000 Trauma Care	1,122.54	1,148.12	938.89	1,400.00
586900100 Weapons/fingerprints	0	294	286.5	350.00
Expenditures Without Ending Fund Balances	\$32,090.44	\$31,984.16	\$28,153.37	\$50,950.00

Resources

- A. Ordinance No. 950-2014 Annual Budget Adopted
- B. Resolution No. 2014-17 Salary Schedules
- C. Ordinance No. 948 –2014 Valorem General Property taxes and Levy Certification
- D. Debt Obligation
- E. Capital Facilities Projects
- F. Directory of Officials
- G. Glossary of Budget Terms

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 950-2014

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF CONNELL FOR THE 2015 FISCAL YEAR IN THE TOTAL AMOUNT OF \$11,368,540.00 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 2015, and each and every item thereof as fixed and determined in the preliminary budget, as revised by the City Council, is hereby adopted. A copy of the detailed budget consisting of approximately 40 pages may be obtained from the Connell City Clerk during business hours. A summary of said budget is as follows:

FUND #	FUND TITLE	REVENUES	EXPENDITURES
001	General Fund	3,165,600.00	3,165,600.00
002	General Reserve Fund	1,132,890.00	1,132,890.00
101	Street Fund	861,850.00	861,850.00
104	Hotel/Motel Tax Fund	74,150.00	74,150.00
111	General Support Fund	849,230.00	849,230.00
300	Capital Facilities Fund	196,600.00	196,600.00
401	Water Utility Department Fund	2,150,860.00	2,150,860.00
402	Sewer Utility Department Fund	1,875,300.00	1,875,300.00
403	Solid Waste Fund	410,100.00	410,100.00
414	DWSRF Loan (CTED)	27,590.00	27,590.00
415	Water/Sewer Bond Reserve	245,440.00	245,440.00
416	Water/Sewer Bond Redemption	322,530.00	322,530.00
633	State Remittance Fund	56,400.00	56,400.00
	TOTAL	\$11,368,540.00	\$11,368,540.00

SECTION 2. The total of the estimated revenues and expenditures for the various funds combined of the City of Connell for the fiscal year ending December 31, 2015 are fixed at \$11,368,540.00.

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 1 day of December, 2014; and APPROVED by the Mayor this 2 day of December, 2014.

ORDINANCE NO. 950-2014
ADOPTING THE 2015 BUDGET
Page 2.

Bruce Blackwell
Bruce Blackwell, Mayor

ATTEST:
Maria Peña
Maria Peña, City Clerk-Treasurer

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

INTRODUCED: 12-1-14
ADOPTED: 12-2-14
APPROVED: 12-2-14
PUBLISHED: 12-11-14, 2014 in the Franklin County Graphic,

A COPY OF THIS ORDINANCE WAS SENT TO THE OFFICE OF THE STATE
AUDITOR ON THE 2 DAY OF December, 2014.

City of Connell, Washington

RESOLUTION NO. 2014-17

A RESOLUTION SETTING SALARY SCHEDULES FOR 2015.

WHEREAS, the City Council of the City of Connell has discussed salaries for city employees for the year 2015, 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 2014 salary matrix which has been established by council and discussed previously with employees to be for Non-Union employees. The Union salary reflects a 3% Cost of Living Adjustment (COLA) upon the current 2014 Union salary matrix. Employee salaries are also reflective of the increase by range and step; and various other adjustments as presented by department heads or by contract and approved by council.

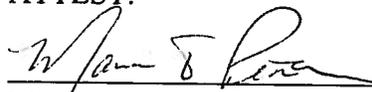
<u>POSITION</u>	<u>MONTHLY SALARY RANGE</u>
City Administrator	6,767.38 – 8,080.60
City Clerk/Treasurer	4,809.45 – 5,742.73
Deputy City Clerk/Treasurer	3,588.88 – 4,285.31
Accounting Clerk	2,811.98 – 3,357.66
Accounting Clerk	2,811.98 – 3,357.66
Building Services Clerk	3,417.98 – 4,081.25
Park and Recreation Director (Reg. Part Time)	900.00 - 3,000.00
Fire Chief	5,302.42 – 6,331.36
Public Works Director	4,809.45 – 5,742.73
Public Works Supervisor	4,154.58 - 4,960.79
Wastewater Treatment Plant Operator	3,588.88 – 4,285.31
Maintenance Position III/Water Operator	3,255.22 – 3,886.91
Maintenance Position II	2,952.58 – 3,525.54
Maintenance Position II	2,952.58 – 3,525.54
Maintenance Position II	2,952.58– 3,525.54
Police Chief	5,567.54 – 6,647.93
Police Sergeant	4,461.53 – 5,021.50
Police Sergeant	4,461.53- 5,021.50
Police Patrolman	4,041.93 – 4,549.23
Police Patrolman	4,041.93 – 4,549.23
Police Patrolman	4,041.93– 4,549.23
Police Officer/Animal Control	4,041.93 - 4,549.23

SECTION 2: This resolution shall be in full force and effect January 1, 2015.

PASSED BY THE CITY COUNCIL of the City of Connell, Washington, and
APPROVED by the Mayor this 3 day of Nov, 2014.

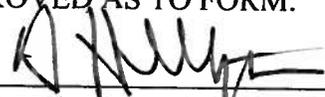

Bruce Blackwell, Mayor

ATTEST:



Maria T. Peña, City Clerk-Treasurer

APPROVED AS TO FORM:



Dan F. Hultgren, City Attorney

INTRODUCED: 11-3-14
ADOPTED: 11-3-14
APPROVED: 11-3-14

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 948-2014

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 2015 calendar year; and

WHEREAS, the City of Connell's actual levy amount from the previous year was \$434,246.00; and

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

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

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected for the 2015 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,342.00 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

PASSED by the City Council for the City of Connell, Washington, this 20
day of oct, 2014; and APPROVED by the Mayor this 21 day of
oct, 2014.

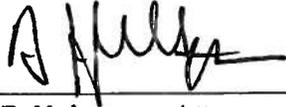

Bruce Blackwell, Mayor

ATTEST:


María T. Peña, City Clerk-Treasurer

ORDINANCE NO. 948-2014
Ad Valorem Property Tax
Page 2

APPROVED AS TO FORM:

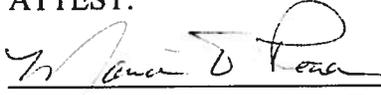


Dan F. Hultgrenn, Attorney

INTRODUCED: 10/20/14
ADOPTED: 10/20/14
APPROVED: 10/20/14
PUBLISHED: 10/30/14 in the Franklin County graphic.

A copy of this Ordinance was mailed to the FRANKLIN COUNTY COMMISSIONERS, Franklin County, Washington, and the FRANKLIN COUNTY ASSESSOR, Franklin County, Washington on the 21 day of October, 2014.

ATTEST:



Mariá T. Peña, City Clerk-Treasurer

DEBT OBLIGATION PROJECTIONS

YEAR	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Farm Bonds (1.75 mil) Variable Interest Rate										
Principal	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00
Interest	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	17,170.00	14,920.00	95,000.00
Sub-Total	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00	104,920.00	105,247.50
Principal Balance									246,000.00	150,000.00
General Support loan #1 Water Farm Bonds interest										
Principal	63,182.13	63,813.95	64,452.09	65,096.61	65,747.58	66,405.05	67,069.10	67,739.74		
Interest	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	68,417.14		
Principal Balance	460,324.12	396,510.17	332,058.08	266,961.47	201,213.69	134,808.84	67,739.74			
Waterline DWSRF Loan @ 2.5%										
Principal	23,986.20	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19			
Interest	3,597.93	2,998.28	2,398.61	1,798.97	1,199.31	599.65				
Sub-Total	27,584.13	26,984.47	26,384.80	25,785.16	25,185.50	24,585.84				
Principal Balance	119,930.95	95,944.76	71,958.57	47,972.38	23,986.19	0.00				
USDA water/Bonds (2 mil @ 4.375%) 40yrs										
Principal	62,302.05	65,027.77	67,872.73	70,842.16	73,941.51	77,176.45	80,552.92	84,077.11	87,755.48	91,594.79
Interest	44,457.95	41,732.23	38,887.27	35,917.84	32,818.49	29,583.55	26,207.08	22,682.89	19,004.52	15,165.21
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	953,878.60	888,851.83	820,978.10	750,138.93	676,198.42	599,018.97	518,488.05	434,388.94	346,833.46	255,088.87
General Support loan #2 to Water @ 1% USDA Bonds										
Principal	47,791.04	48,268.95	48,751.64	49,239.16	49,731.55	50,228.86	50,731.15	51,238.46	51,750.85	52,268.34
Interest	5,000.00	4,522.09	4,039.40	3,551.88	3,059.49	2,562.18	2,059.89	1,552.58	1,040.19	522.68
Sub-Total	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.02
Principal Balance	452,208.96	403,940.01	355,186.37	305,949.21	256,217.66	205,988.80	155,257.65	104,019.19	52,268.34	0.00
Public Works Board Loan @ .50% 30yrs										
Principal	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	45,693.68
Interest	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	2,056.21
Sub-Total	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	47,749.89
Principal Balance	1,188,035.37	1,142,341.70	1,096,648.04	1,050,954.36	1,005,260.70	959,567.02	913,873.36	868,179.68	822,486.02	776,792.34
Water Right Purchases @ 5%										
Principal	26,254.93	27,567.68	28,946.07	30,393.37	31,915.09	33,520.99	35,214.66	36,999.91	38,886.42	40,874.91
Interest	32,864.86	31,552.11	30,173.73	28,726.42	27,206.75	25,628.84	24,089.59	22,589.91	21,124.91	19,739.64
Sub-Total	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	59,602.50
Principal Balance	631,042.21	603,474.53	574,528.46	544,135.09	513,286.42	482,039.91	451,396.42	421,352.93	391,909.44	363,476.95
Capital Leases										
Police Dept Vehicles	36,825.32									
Public Works Dept Vehicles										
Total	36,825.32									
TOTAL REMAINING PRINCIPAL	4,140,421.21	3,866,063.00	3,586,360.62	3,301,109.44	2,497,873.86	2,234,383.63	1,990,336.80	1,741,587.81	1,466,387.82	1,181,831.01
TOTAL YEARLY OBLIGATION	365,137.12	327,597.93	326,884.00	326,170.15	837,195.59	323,210.01	298,509.92	298,395.65	317,614.24	317,827.53

DEBT OBLIGATION PROJECTIONS

- Farm Bonds:**
- General Support loan #1-
Water For Farm Bonds:**
- DWSRF Loan:**
- USDA Bonds:**
- General Support loan #2-
Water For USDA Loan:**
- PWB Loan:**

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

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

In 2004 the City issued bonds for improvements to the water system that included a waterline from the farm and improvements to Terrace Hights and In 2014 Council approved an interfund loan from General Support to the Water Fund to pay down \$750,000 in principal for the USDA loan. The loan for \$500,000 @ 1% per annum on the outstanding principal balance shall not exceed eleven years.

In 2011 the City entered into a loan agreement, for \$1,325,116.36, with the Public Works Board to replace deteriorated water lines in the Klindworth and Campbell additions.

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.

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	Water Loan #1	DWSRF	USDA Bonds	Water Loan #2	PWB	Water Rights	Total Debt
2015	17,170.00	68,417.19	27,584.13	106,760.00	52,791.04	48,777.98	59,602.50	381,102.84
2016	17,170.00	68,417.19	26,984.47	106,760.00	52,791.04	48,663.77	59,602.50	380,388.97
2017	17,170.00	68,417.19	26,384.80	106,760.00	52,791.04	48,549.51	59,602.50	379,675.04
2018	17,170.00	68,417.19	25,785.16	106,760.00	52,791.04	48,435.30	59,602.50	378,961.19
2019	17,170.00	68,417.19	25,185.50	106,760.00	52,791.04	48,321.06	571,341.84	889,986.63
2020-2024	261,677.50	205,251.52	24,585.84	533,800.00	263,955.18	239,891.79		1,529,161.83
2025-2029	55,225.00			275,781.74		237,035.88		568,042.62
2030-2034						234,751.19		234,751.19
2035-2039						231,324.21		231,324.21
2040-2044						91,730.02		91,730.02
TOTALS	525,195.00	575,521.24	292,053.33	1,392,273.97	809,751.84	1,345,897.90	809,751.84	5,939,820.24

CAPITAL FACILITIES PROJECTS

FUNDS: #001, #101, #300, #401, #402, #403

Capital expenditures are made across various funds and enterprises administered by the City.
A narrative of the proposed capital expenditures in 2015 within each fund is provided below.

Fund	NAME	DESCRIPTION	AMOUNT
General 001			
	POLICE DEPARTMENT		
	Machinery & Equip	Tasers & Handguns	12,000.00
	Machinery & Equip	Desk	2,000.00
	Machinery & Equip	Patrol Car	400.00
		SUB-TOTAL	14,400.00
	FIRE PROTECTION		
			0.00
	PARKS & RECREATION		
	Bldgs & Structures	Pavilion Floor	8,000.00
	Bldgs & Structures	Clark Stree Basketball Court	8,000.00
	Bldgs & Structures	Tennis Court Repair	5,000.00
	Machinery & Equip	Heritage Park Playgroud Equi	15,000.00
		SUB-TOTAL	36,000.00
	COMMUNITY CENTER		
	Bldgs & Structures	Kitchen Floor	7,500.00
		SUB-TOTAL	7,500.00
	GENERAL GOVERNMENT		
	Water Rights Purchase	Transfer	59,062.50
		SUB-TOTAL	59,063.00
		Total General Fund	116,963.00
Street 101			
	STREET IMPROVEMENT		
	Machinery & Equipment	1/3 Mini-Excavator	18,000.00
		Total Street Fund	18,000.00
104 Hotel/Motel Tax Fund			
	Machinery & Equipment	Float & Trailer Jr. Miss	40,000.00
		Total Capital Facilities Fund	40,000.00

Water 401

WATER IMPROVEMENT

Machinery & Equip	1/3 Mini Excavator	17,000.00
Machinery & Equip	Valve Excavator	9,000.00
Bldgs & Structures	Well Repair	50,000.00
Total Water Fund		76,000.00

Sewer 402

WASTE WATER IMPROVE RESERVE

CERB Grant	Rail Interchange	2,500.00
Bldgs & Structures	Pump lift station #4	45,000.00
Machinery & Equip	Mini Excavator	17,000.00
Machinery & Equip	Chain Hoist	8,000.00
Total Sewer Fund		72,500.00

Solid Waste 403

0

TOTAL CAPITAL PROJECT **323,463.00**

CITY OF CONNELL

2015 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. Carol Lindner
 5. Rhonda Quinton

Planning Commission Members

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

Mailing Address

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

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

Glossary of Budget Terms

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

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

Annual Budget A budget applicable to single fiscal year.

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

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

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

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

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