

City of Connell 2017 Budget



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

Community Profile

Connell is a thriving rural community, and is located in the Columbia Basin of Eastern Washington. With a population of 5,363, Connell has been designated one of the 50 Safest Cities in Washington. It may be a small community but offers many advantages.

The community was originally called Palouse Junction and was established in the mid-1800s when pioneer families settled here to farm the soil, raise sheep, cattle, and horses. The community later became known as Connell, named after Northern Pacific Station Agent, Joseph Connell who resided in the community at the time. Much of the original town was destroyed by fire in the late 1890s and was rebuilt along the present Columbia Avenue. A major portion of the business district again burned in July 1905. 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 Connell Heritage Museum is a great resource on the history and culture of Connell and the surrounding area. It is located adjacent to Heritage Park, one of the five parks maintained by the City of Connell. Park facilities include; a seasonal pool, picnic shelters, a skate park, basketball courts, playgrounds, public restrooms, soccer fields, volleyball court, and baseball diamonds.



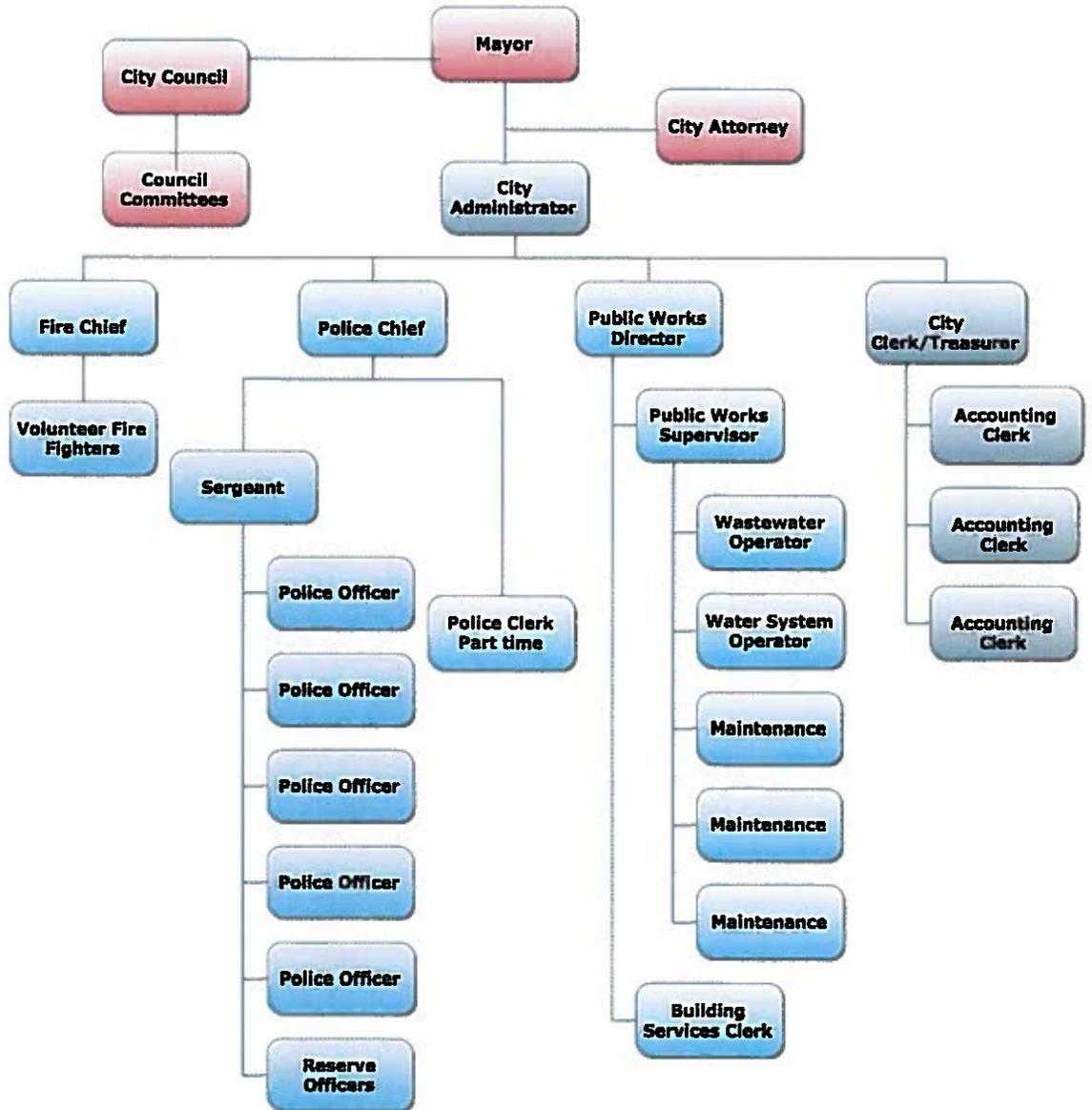
The City celebrated its Centennial in 2010 and unveiled world-class bronze sculptures along the City's main street to mark the occasion. These sculptures along with six forged and painted steel flowers that line the fenced walking path along Highway 395, were developed in coordination with the Washington State Arts Commission in partnership with the Department of Corrections and the City of Connell. The City is also proud of the vibrant murals along Columbia Avenue depicting events in local history.

The primary industrial base is food processing and agricultural Industries. Coyote Ridge Corrections Center, with medium and minimum security units, is Connell's largest employer with roughly 700 employees. The North Franklin School District maintains a High School, Junior High, Grade School and Administrative offices in Connell. Both the State and County have transportation facilities in the community. Columbia Basin Health Association opened their doors in 2008 to offer dental services, now they also offer medical and eye care.

Housing construction saw a significant increase in 2016. Fourteen new homes were constructed in 2016 compared to seven in 2015. There is a broad choice of housing styles and prices for residents. The Oasis Village is near complete construction with only a few lots remaining.

The City has abundant water for future growth in residential, commercial and industrial activities. Updated in 2016, the Water System Plan and Sewer System Plan will aid in long-term planning and provision of services. Recent waterline replacement in Campbell and Klindworth residential areas adds benefit. Even with these timely improvements, the City will continue to experience some of the lowest water and sewer charges in the state of Washington.

2017 City of Connell Organization





City of Connell

EASTERN
WASHINGTON'S
HARVESTLAND

BUDGET MESSAGE

Honorable Mayor, City Council and Connell Residents:

I am pleased to present for your consideration the preliminary 2017 annual budget for the City of Connell. As required by state law, revenues and expenses proposed are balanced in all funds. As part of the budgeting process public hearings are held to allow for discussion from citizens and the City Council. Staff takes direction from City Council to finalize the budget and prepare it for adoption. Once adopted by the Council the budget establishes the direction for all City government programs and services for the coming year.

EXPLANATION OF THE BUDGET DOCUMENT

A budget is a legal document that forecasts the financial resources of a government and authorizes the spending of those resources for a fiscal period. State Auditor's Office BARS Manual.

The City of Connell prepares the budget using the cash basis of accounting. The City adopts annual appropriated budgets for general, special revenue, capital projects, enterprise, and agency funds. These budgets are organized by fund and are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Projected revenues and expenditures are provided for each fund. Each fund is accounted for with a separate set of single-entry accounts that comprises its investments, cash, revenues and expenditures, as appropriate. 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 and Funds 401, 414, 415, and 416 are combined and reported on Fund 401. Annual appropriations for these funds lapse at the fiscal year end.

FINANCIAL POLICIES

The City's investment policy provides objectives on how to manage the City's total cash and cash equivalent assets. The goal is to have seventy-five percent (75%) or more of the City's entire cash and cash equivalent assets invested while maintaining a cash balance of \$1,000,000. The Clerk/Treasurer is the investment officer of the City and is overseen by the City Administrator. The city investments are held in the Local Government Investment Pool and Federal Agency Securities managed through Time Value Investments. Community First Bank provides banking services for City accounts.

If all programs and projects are completed, as provided in the preliminary 2017 budget, the City's total cash and cash equivalent assets at the end of 2017 would be \$5,357,609. The City would maintain a cash balance of at least \$1,000,000 leaving \$4,357,609 (81%) to be held in investments.

GENERAL FUND

Total cost for the General Fund is up by 16% from 2016. The primary increase is in the pool expenses. In 2016 the City did not budget to operate the city pool, fortunately we were able to open the pool with limited operations. The pool itself was not heated and the slides were not utilized. For 2017 the pool has been placed in the budget for the full season but with limited operations, again no heat for the pool and no slides.

The 2017 budget also reflects the pay off of the Hardung Water Rights. Money will be utilized from the ending fund balance along with the Economic Development Reserve in the 002 Fund. There is a balloon payment due on the Water Rights for 2019 but by retiring this debt early and by utilizing the Reserve Fund the City will be saving approximately \$85,000 in interest in the General Fund.

Capital expenditures for the General Fund include the purchase of three new vehicles for the Police Department. This will be broken out into three annual payments. Funds from the Public Safety Criminal Justice money in 002 General Reserve Fund will be used for the 2017 payment. The Fire Department is investing \$15,000 in new fire hose for the fire trucks.

GENERAL RESERVE FUND

Approximately \$348,000 of the Economic Development Reserve will be used to help retire the Hardung Water Rights debt. Once it is deemed appropriate, the Water Fund will purchase the Hardung Water Rights from the General Fund.

Other expenses for the General Reserve Fund include painting and landscaping for the Community Center, purchase of cars and equipment for the Police Department, reimbursement of an officers wages to the General Fund, improvements for Pioneer Park and Striker Park bathrooms, and an additional shade structure.

STREET FUND

Although the City did receive grant funding for the Columbia Avenue Pavement Restoration project the City had to put the project on hold as we did not receive any acceptable bids. This project, along with the TIB Birch Street and South Columbia Ave project have been placed in the budget for 2017 with hopes that we will receive funding. A new project for 2017 is the LED Street Lights project.

HOTEL/MOTEL FUND

The Hotel/Motel Fund is seeing a 51% decrease in expenditures for 2017 due to the Float trailer that was purchased in 2015-2016.

GENERAL SUPPORT FUND

There are no budgeted expenditures in this fund for 2017, it does continue to receive annual loan payments from the Water Fund.

CAPITAL FACILITIES FUND

Staff has been working with WSDOT and BNSF on the Connell Rail Interchange Project. WSDOT has agreed to provide financial administration of this project as they are much better equipped to do so. The 2017 budget does not include expenses for this project.

WATER FUND

Staff has continued to take steps to reduce the debt burden for the Water Fund. In 2016 staff retired the USDA loan with a savings of approximately \$195,000 in interest. For 2017 staff has requested that City retire the Farm Bond debt saving over \$117,000 in interest. These savings will help with the upcoming new well that the City will need to drill. Well 6 is currently inoperable due to high nitrates. Along with the new well the City is looking at replacing water lines at the south end of town. The City is looking at securing a low interest loan for these projects. Council approved a 3% rate increase as recommended for 2017 in the FCS study. An updated study was included in the 2017 budget to assure that the City's rates were adequate.

WASTEWATER FUND

There are currently no capital projects for this fund. Council did approve a 3% rate increase as recommended for 2017 in the FCS Study.

SOLID WASTE FUND

In 2016 billing for sanitation services were transferred to Basin Disposal Incorporated. The City did receive revenue in the first months of 2016 for services provided in 2015. This fund now only receives revenue from chipping services and investment interest. Replacements of garbage cans on Columbia Ave have been included in the 2017 budget.

DWSRF FUND

This fund continues to make the annual DWSRF payment

BOND RESERVE FUND

This Fund held the last payments to be paid for the USDA loan and Farm Bond debt. In 2016 the last USDA loan payment was made leaving only the Farm Bond payment. With the retirement of the Farm Bond this fund will be closed.

BOND REDEMPTION FUND

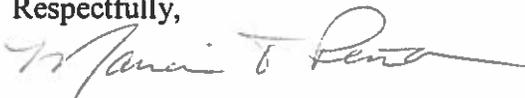
This fund was utilized to make the annual payments for the USDA loan and the Farm Bond. In 2016 the last annual payment for the USDA loan was made leaving only the annual Farm Bond payment. With the retirement of the Farm Bond this fund will be closed.

CONCLUSION

Staff has prepared a conservative yet realistic balanced budget. The budget document provides accountability, planning, evaluation, and direction by City Council. All revenues and expenditures are based on analysis of previous figures and known future impacts. The budget may be amended as other priorities come up.

I appreciate the hard work invested by staff in presenting this document.

Respectfully,



Maria Peña, City Administrator

CITY PROGRAMS EXPENDITURES

	Appropriated	Preliminary	%	
	2016	2017	Change	
001 General Fund - End Bal	1,084,660.00	1,000,000.00	-8%	Paying off Hardung Water Rights in 2017
Legislative/Executive	119,450.00	128,900.00	8%	Increased \$10k Special Council Projects/ offset by transfer
Judicial	81,000.00	91,860.00	13%	Increased for Attorney/Labor Relations
Administration	193,600.00	170,500.00	-12%	Decrease in Salaries
Police Dept	961,680.00	970,410.00	1%	
Fire Protection	251,590.00	249,860.00	-1%	
Community Development	95,400.00	85,500.00	-10%	Lowered cost for F/C Building Inspections
Parks & Rec	173,880.00	207,450.00	19%	Included expenses for the pool for the full season
General Government	231,960.00	799,300.00	245%	Paying off Hardung Water Rights in 2017
Library	5,580.00	5,500.00	-1%	
Total General Fund	3,198,800.00	3,709,280.00	16%	
002 General Rsrv - End Bal	1,006,300.00	656,000.00	-35%	Decrease due to paying off Hardung Water rights in 2017
Civic Facility	20,000.00	21,000.00	5%	Painting & Landscaping at Community Center
Economic Development	-	348,000.00		Pay off Hardung Water Rights
PS Criminal Justice	141,400.00	144,000.00	2%	Car, equipment, and officer salary
Park & Rec	-	11,000.00		Capital improvements to park facilities
Total General Reserve	1,167,700.00	1,180,000.00	1%	
101 Street Fund - End Bal	132,710.00	217,890.00	64%	Capital Improv projects for 2016 carried over for 2017
Operating	188,990.00	181,250.00	-4%	Reallocation of wages
Capital Improvements	1,516,000.00	1,516,120.00	0%	
Total Street Fund	1,837,700.00	1,915,260.00	4%	
104 Hotel/Motel - End Bal	20,000.00	46,350.00	132%	Float trailer project started in 2015 completed in 2016
Community Ser/Capital Exp	24,340.00	12,000.00	-51%	Float trailer purchased in 2016
Total Hotel/MotelFund	44,340.00	58,350.00	32%	
111 Gen Support - End Bal	979,230.00	987,760.00	1%	No Expenditures. Receives loan payments
300 Capital Fund - End Bal	215,500.00	217,470.00	1%	
Railroad	500,000.00	-	-100%	WSDOT handling administration
Total Street Fund	715,500.00	217,470.00	-70%	
401 Water Fund - End Bal	378,220.00	552,160.00	46%	
Operating	1,950,700.00	1,392,540.00	-29%	Paid off USDA Loan in 2016
Capital Improvements	71,000.00	1,991,500.00	2705%	Increased for Well 6 & South end water lines projects
Total Water Fund	2,399,920.00	3,936,200.00	64%	
402 Waste Water End Bal	1,277,230.00	1,543,085.00	21%	
Operating	664,970.00	683,550.00	3%	Increase in professional services
Capital Improvements	70,000.00	65,500.00	-6%	Decrease in purchase of equipment
Total Waste Water	2,012,200.00	2,292,135.00	14%	
403 Solid Waste End Bal	75,950.00	136,500.00	80%	BDI took over billing in 2016
Operating	-	4,200.00		Replacement of garbage cans on Columbia Ave
Total Solid Waste	75,950.00	140,700.00		
414 DWSRF Loan End Bal	-	-		Pass through account
Dept Service	26,990.00	26,400.00	-2%	for DWSRF Loan
415 W/S Bond Rsrv End Bal	138,680.00	-	-100%	No Final payments left to make
Dept Service	106,760.00	138,680.00	30%	Farm Bond final payment
Total Bond Reserve	245,440.00	138,680.00	-43%	Made USDA final payment in 2016
416 W/S Bond Rdmt End Bal	99,460.00	-	-100%	Will be making final farm bond payment in 2017
Debt Service	814,470.00	202,000.00	-75%	Paid off USDA Bonds in 2016
Total Bond Redemption	913,930.00	202,000.00	-78%	
633 Remittance Clearing	57,450.00	57,950.00	1%	State Remittance Fund

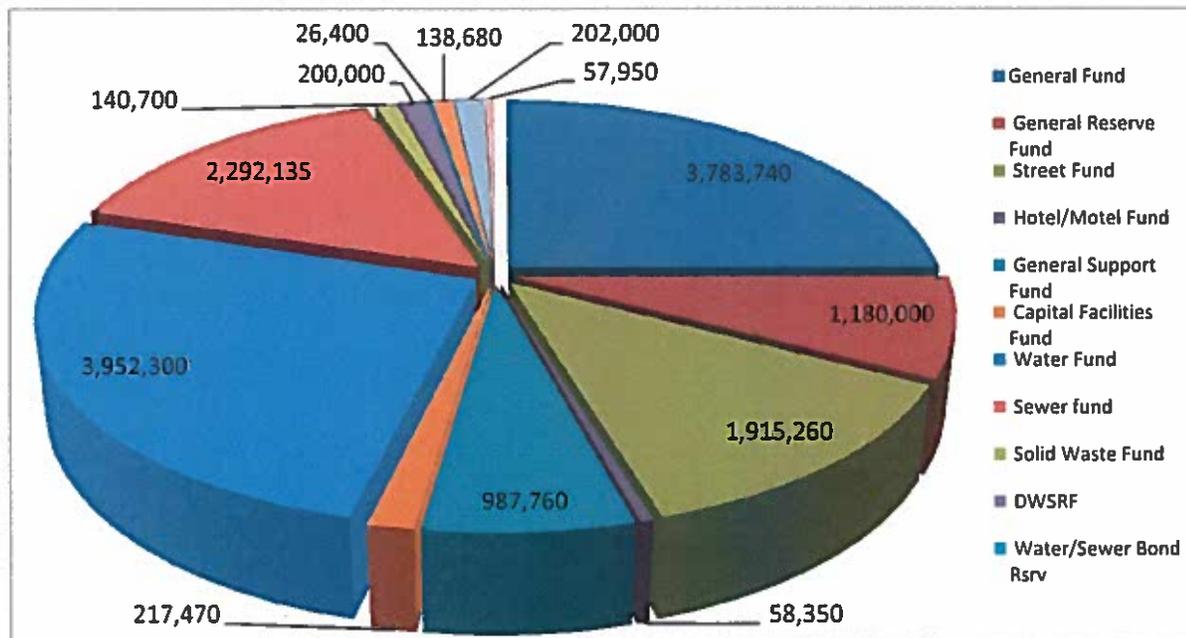
CITY PROGRAMS REVENUES

	Appropriated	Preliminary	%	
	2016	2017	Change	
001 General Fund - Beg Bal	1,100,000.00	1,227,600.00	12%	
Property Tax	490,000.00	494,900.00	1%	
Sales Tax	255,000.00	257,550.00	1%	
Local Criminal tax	75,000.00	75,750.00	1%	
Utility Taxes	639,300.00	679,500.00	6%	Changed bars #'s for Avista & PUD from State Rev
Licenses & Permits	34,000.00	34,300.00	1%	
State Generated Rev	212,800.00	193,600.00	-9%	Made a correction for bars #'s to Utility Tax for Avista & PUD
Charges for Services & Misc	231,300.00	222,080.00	-4%	Decrease in miscellaneous revenue
Interfund Transfers	161,400.00	524,000.00	225%	Economic Develop transfer to pay for Hardung Water rights
Total General Fund	3,198,800.00	3,709,280.00	16%	
002 General Rsrv - Beg Bal	1,020,000.00	1,041,300.00	2%	
Civic Facility	700.00	700.00	0%	
Community Development	250.00	250.00	0%	
Economic Development	2,700.00	2,700.00	0%	
Law Enforcement	1,400.00	1,400.00	0%	
PS Criminal Justice	100,750.00	101,750.00	1%	
Fire Protection	10,900.00	900.00	-92%	No transfer being made for Fire Reserve
Park & Rec	30,900.00	30,900.00	0%	
Storm Water	100.00	100.00	0%	
Total General Reserve	1,167,700.00	1,180,000.00	1%	
101 Street Fund - Beg Bal	410,000.00	450,000.00		
Operating	189,000.00	183,000.00	-3%	Reduced revenues for natural gas
Capital Improvements	1,238,700.00	1,282,260.00	4%	Additional capital street projects for 2017
Total Street Fund	1,837,700.00	1,915,260.00	4%	
104 Hotel/Motel - Beg Bal	31,990.00	46,000.00	44%	Reduced Beg Bal for 2016 due to float trailer purchase in 2015
Taxes & Interest	12,350.00	12,350.00	0%	
Total Street Fund	44,340.00	58,350.00	32%	Due to increas in beginning fund balance for 2017
111 Gen Support - Beg Bal	852,500.00	861,020.00	1%	
Payments & Interest	126,730.00	126,740.00	0%	
Total Gen Support	979,230.00	987,760.00	1%	
300 Capital Fund - Beg Bal	196,600.00	198,570.00	1%	
Reet 1	9,700.00	9,700.00	0%	
Reet 2	9,200.00	9,200.00	0%	
Railroad	500,000.00	-	-100%	WSDOT will be administrating the railroad interchange funds
Total Street Fund	715,500.00	217,470.00	-70%	
401 Water Fund - Beg Bal	952,000.00	801,000.00	-16%	Paid off USDA Loan in 2016
Operating	1,442,420.00	1,604,700.00	11%	3% water rate increase, budget numbers were low for 2016
Capital Improvements	5,500.00	1,530,500.00	27727%	Increase for water improvements loan
Total Water Fund	2,399,920.00	3,936,200.00	64%	Due to water improvemet loan
402 Waste Water Beg Bal	1,231,600.00	1,465,635.00	19%	Beg Bal for 2016 was low compared to actual
Operating	778,560.00	819,500.00	5%	3% sewer rate increase, budget numbers a little low for 2016
Capital Improvements	2,040.00	7,000.00	243%	Budget numbers a little low for 2016
Total Waste Water	2,012,200.00	2,292,135.00	14%	
403 Solid Waste Beg Bal	75,100.00	140,000.00	86%	Received revenues in 2016 for last Dec 2015 billing
Misc Revenue	850.00	700.00	-18%	Reduced interest for 2017
Total Solid Waste	75,950.00	140,700.00	85%	
414 DWSRF Loan Beg Bal	-	-		
Interfund Transfer	26,990.00	26,400.00	-2%	
415 W/S Bond Rsrv Beg Bal	245,440.00	138,680.00	-43%	Made final USDA payment in 2016
416 W/S Bond Rdmt Beg Bal	98,000.00	100,450.00	3%	
Interest & Transfers	815,930.00	101,550.00	-88%	Reduced due to no longer needing to pay USDA in 2017
Total Bond Redemption	913,930.00	202,000.00	-78%	
633 Remittance Clearing	57,450.00	57,950.00	1%	

City of Connell

2017 Budget Appropriated

		Revenues	Expenses
001	General Fund	3,783,740	3,783,740
002	General Reserve Fund	1,180,000	1,180,000
101	Street Fund	1,915,260	1,915,260
104	Hotel/Motel Tax Fund	58,350	58,350
111	General Support Fund	987,760	987,760
300	Capital Facilities Fund	217,470	217,470
401	Water Fund	3,952,300	3,952,300
402	Sewer Fund	2,292,135	2,292,135
403	Solid Waste Fund	140,700	140,700
404	Water Emergency Fund	200,000	200,000
414	DWSRF	26,400	26,400
415	Water/Sewer Bond Rsrv	138,680	138,680
416	Water/Sewer Bond Rdmp	202,000	202,000
633	State Remittance Fund	57,950	57,950
		15,152,745	15,152,745



A GUIDE TO CITY OF CONNELL BUDGET

The 2017 Budget is an annual budget which includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides for significant policy direction by the City Council to the staff and the community. As a result, the City Council, Staff, and public are involved in establishing the budget for the City of Connell.

What is a Budget?

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

What is Revenue?

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

What is Expenditures?

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

Accounting Policy

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

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

What is a Fund?

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

The City of Connell 2017 Budget includes 14 separate funds. Each fund can be reviewed as a separate account to be used for specific purpose.

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

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

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

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

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

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

Summary of the Budget Process

The City of Connell's budgetary process follows the provision of the Revised Code of Washington (RCW), Chapter 35A.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, including the City Administrator and Clerk/Treasurer to review the budget requests. After compiling the data, the Preliminary Budget document is prepared. This document is then 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.

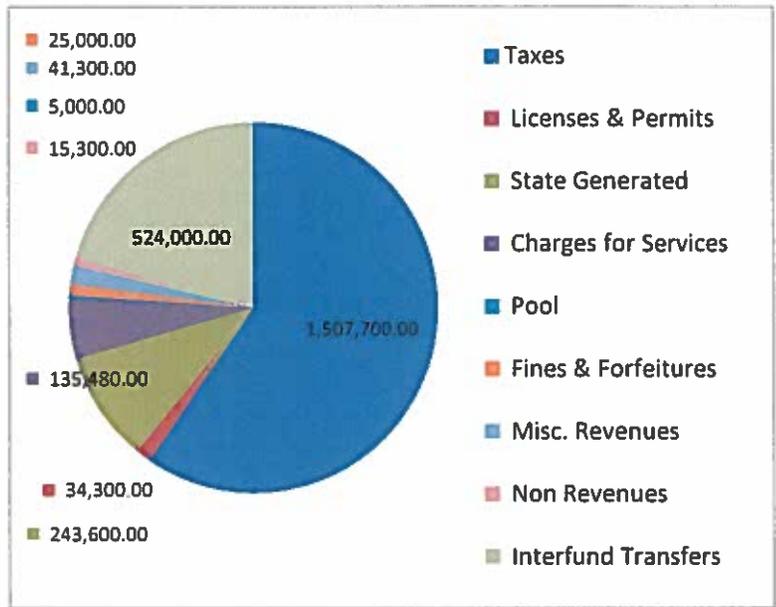
General Fund

Debt

Payoff of water rights- 625,035.65

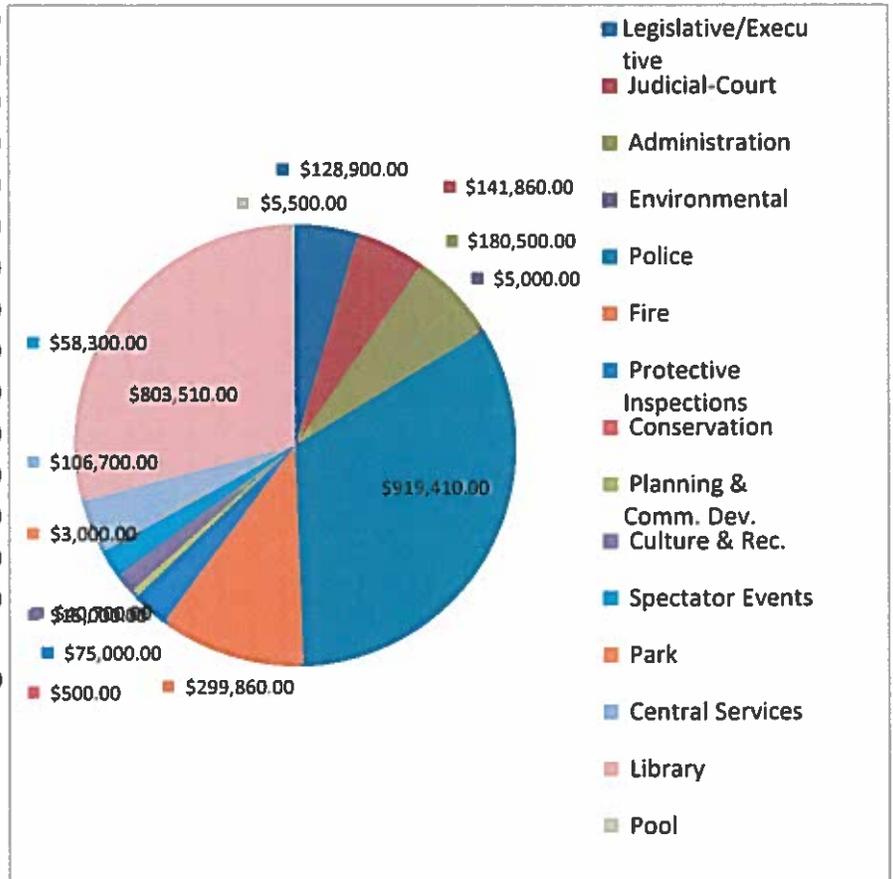
General Fund Revenues by Departments 2017

Taxes	1,507,700.00
Licenses & Permits	34,300.00
State Generated Revenues	243,600.00
Charges for Services	135,480.00
Pool	5,000.00
Fines & Forfeitures	25,000.00
Misc. Revenues	41,300.00
Non Revenues	15,300.00
Interfund Transfers	524,000.00
Total Revenues without Beginning Fund Balance	2,531,680.00



General Fund Expenditures by Department 2017

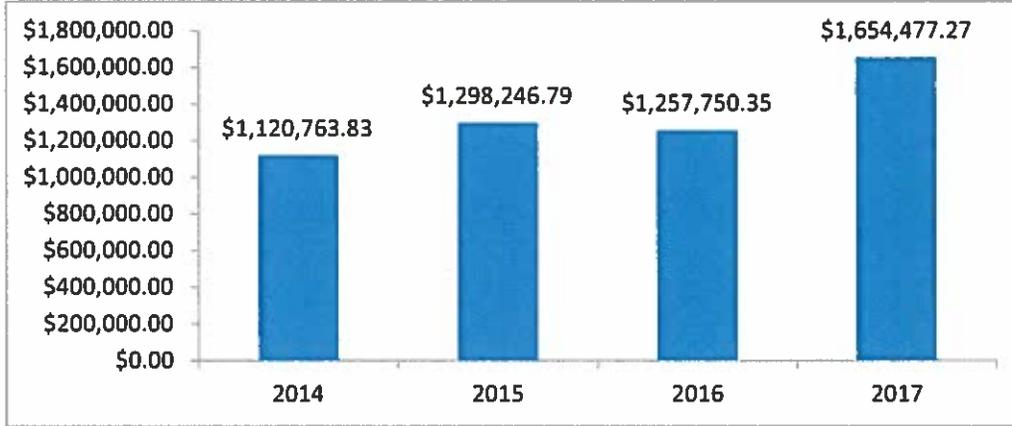
Legislative/Executive	\$128,900.00
Judicial-Court Costs	\$141,860.00
Administration	\$180,500.00
Environmental Service	\$5,000.00
Police Department	\$919,410.00
Fire Department	\$299,860.00
Protective Inspections	\$75,000.00
Conservation	\$500.00
Planning & Community Develp.	\$15,000.00
Culture & Recreational Activities	\$40,700.00
Pool	\$58,300.00
Spectator Community Events	\$3,000.00
Park Facilities	\$106,700.00
Central Services	\$803,510.00
Library	\$5,500.00
Total Expenditure without Ending Fund balance	\$2,783,740.00



001 General Fund

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

Beginning Fund Balance



Account	Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800001	Beginning Balance	\$1,120,763.83	\$1,298,246.79	\$1,257,750.35	\$1,654,477.27
REVENUES					
		2014 Actual	2015 Actual	2016 Actual	2017 Proposed
311110000	General Property Taxes	437,801.01	442,823.74	450,765.97	494,900.00
313110000	Retail Sales And Use Tax	260,680.39	256,267.80	260,913.47	257,550.00
313610000	Natural Gas 20% State	0.00	26,101.83	18,907.78	30,800.00
313710000	Local Criminal Justice Tax	74,397.42	78,623.44	84,316.54	75,750.00
316410000	Water User Fee	116,122.03	123,459.37	128,970.09	124,740.00
316410001	PUD Privilege Franklin County	0.00	45,209.09	48,885.88	45,000.00
316420000	Sewer User Fee	44,531.07	46,454.40	48,637.26	47,470.00
316430000	Solid Waste User Fee	19,045.32	19,259.77	20,697.09	0.00
316430100	Natural Gas Tax 20% Avista	54,365.67	11,538.31	10,941.83	8,000.00
316460000	Cable Tv Utility Tax 20%	0.00	0.00	0.00	0.00
316470000	Telephone Utility Tax	59,493.02	60,365.45	58,827.35	59,590.00
316480000	PUD Occupational Tax	361,349.31	363,584.44	368,923.92	363,600.00
317200000	Leasehold Excise Tax	366.76	366.92	348.03	300.00
	Taxes	\$1,428,152.00	\$1,474,054.56	\$1,501,135.21	\$1,507,700.00
321990000	Business Licenses	8,067.50	8,250.00	7,745.00	7,250.00
322100000	Building Permits	24,419.04	33,843.23	30,216.44	25,250.00
322100001	Infrastructure Permits	0.00	0.00	0.00	0.00
322300000	Animal Licenses/tags	1,413.50	1,176.00	1,669.00	1,000.00
322400000	Right Of Way Permits	0.00	25.00	0.00	0.00
322900000	Weapons Permits	718.00	1,116.00	1,070.00	800.00
	Licenses & Permits	\$34,618.04	\$44,410.23	\$40,700.44	\$34,300.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
316410001 Pud Privilege	64,261.81	0.00	0.00	0.00
331166000 Depart Of Justice-Federal	2,758.81	598.85	1,967.47	0.00
333152200 Woody Debris-Federal Grant	2,457.67	0.00	0.00	0.00
333206100 Traffic Safety Commission Grant	3,436.26	0.00	0.00	0.00
333970500 Homeland Security-Federal	0.00	0.00	116,118.47	0.00
333970600 Radio Tower Grant - Federal	24,214.00	0.00	0.00	0.00
333970601 Radio Tower Grant - Federal2	15,000.00	0.00	0.00	0.00
334031000 Department of Ecology Grant	0.00	0.00	0.00	50,000.00
335009100 Pud Privilege State	0.00	22,052.79	19,478.08	22,000.00
336009800 City Assistance	98,634.83	113,852.57	116,828.99	100,000.00
336062600 Criminal Justice Special Prgms	5,097.23	5,218.33	5,427.89	5,500.00
336065100 Dui-cities/criminal Just Asst	963.24	807.47	842.73	800.00
336069400 Liquor Excise Tax	10,053.00	14,511.17	25,217.87	20,000.00
336069500 Liquor Board Profits	47,536.68	46,703.09	46,560.19	45,300.00
337000000 County Radio Tower Grant	789.00	0.00	0.00	0.00
State Generated Revenues	\$275,202.53	\$203,744.27	\$332,441.69	\$243,600.00
341430000 Franklin Co Pud Services	24,000.00	24,000.00	24,000.00	24,000.00
341810000 Copies	69.60	55.78	225.61	0.00
341930000 Property Clean Up	396.69	0.00	318.22	0.00
342100000 Reserve Officer Security	4,635.00	2,430.00	3,405.00	3,000.00
342100001 Law Enforcement Services	0.00	4,531.61	1,401.66	0.00
342200000 Fire Protection Services	82,605.36	100,117.19	94,801.44	97,380.00
342400000 Inspection Fees	0.00	0.00	0.00	100.00
345810000 Zoning-subdivision-plat Review	50.00	600.00	350.00	5,000.00
345830000 Site Plans - Appeals - Plan Reviews	7,068.83	12,165.54	1,170.27	0.00
345830001 Conditional Use-Variance	0.00	0.00	250.00	0.00
345850000 Community Improvement Fee	2,072.86	3,029.73	2,224.00	2,000.00
345860000 SEPA	100.00	0.00	0.00	0.00
347300000 Pool Passes & Daily Receipts	11,550.00	15,289.05	3,109.90	5,000.00
347600000 Rentals, Lessons, Lf Grd Trng	4,295.00	5,089.00	652.00	0.00
347600001 P&R Program Fees	8,385.01	8,091.00	3,419.00	4,000.00
347900000 Other Fees And Charges	0.00	0.00	0.00	0.00
Charges for Service	\$145,228.35	\$175,398.90	\$135,327.10	\$140,480.00
353100000 Court Receipts: City	31,443.17	32,892.32	28,432.44	25,000.00
369400100 Court Restitution	650.00	765.70	795.00	0.00
359900010 Non Court Fines And Penalties	758.00	670.00	398.00	0.00
359900101 Miscellaneous Fines And Penalties	0.00	0.00	0.00	0.00
Fines & Forfeitures	\$32,851.17	\$34,328.02	\$29,625.44	\$25,000.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
361110001 Interest Earned On Investments	7,213.82	8,507.49	10,590.40	8,000.00
361400000 Sales Interest	116.15	238.93	327.93	100.00
362000000 Pharmacy Bldg Lease	2,101.00	1.00	2.00	0.00
362000001 Community Center Rental	23,985.00	16,720.00	16,830.00	16,000.00
362000004 Lease of Tower For Wireless-Telco	0.00	0.00	200.00	1,200.00
367110002 P & R Sponsorehip	1,750.00	1,300.00	0.00	0.00
367110100 Contributions/Donations	31,759.11	435.00	1,383.50	0.00
369100001 Sale of Scrap and Junk	1,018.48	229.75	3,982.49	0.00
369300000 Confiscated and Forfeited Property	0.00	0.00	4,725.00	0.00
369400000 Judgments And Settlements	169.28	9.77	0.00	0.00
369810000 Revenue Overage/shortage	-0.93	-0.75	101.59	0.00
369910000 Other Miscellaneous Revenue	52,728.36	50,384.30	17,085.34	16,000.00
Misc Revenues	\$120,840.27	\$77,825.49	\$55,228.25	\$41,300.00
386300000 Firemen/Reserve Memb. Dues	120.00	480.00	0.00	0.00
389100001 Refundable Deposits-CC	25,028.00	14,940.00	18,790.00	15,000.00
389300001 Agency Remittance-Non Revenue	0.00	0.00	8,588.95	300.00
Non Revenues	\$25,148.00	\$15,420.00	\$27,378.95	\$15,300.00
395100000 Sale of Capital Assets(land &Building	0.00	0.00	63,487.20	0.00
395200000 Compensation For Loss/Impair	18,815.65	0.00	0.00	0.00
Other Revenues	\$18,815.65	\$0.00	\$63,487.20	\$0.00
397180000 Transfer for General Gov.	0.00	0.00	10,000.00	0.00
397180001 Transfer to 002 Econic Develop/Hardguni	0.00	0.00	0.00	348,000.00
397180002 Transer for Special Council Project	0.00	0.00	0.00	10,000.00
397210002 Transfer Reserve to PS CJ	91,396.63	127,755.89	60,544.36	144,000.00
397210003 Transfer to Police Capital	0.00	1,915.15	0.00	0.00
397226400 From Fire Reserve	0.00	0.00	0.00	0.00
397500000 Community Center Capital	0.00	0.00	4,202.71	11,000.00
397766000 Transfer From Park & Rec Reserve	37,311.53	33,598.14	0.00	11,000.00
Interfund Transfers	\$128,708.16	\$163,269.18	\$74,747.07	\$524,000.00
Revenues With Beginning Fund Balances	\$3,330,328.00	\$3,486,697.44	\$3,517,821.70	\$4,186,157.27

EXPENDITURES

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
589000099 Employee Deduction Clear	-3,363.64	-1,134.65	-635.66	0
511304100 Official Publications/notices	2,417.85	2,814.94	2,534.88	4,000.00
511600000 Legislative - Fuel Consumed	60.48	0.00	31.00	150.00
511601000 Council: Salaries	10,500.00	10,500.00	10,500.00	10,600.00
511602000 Council: Benefits	832.65	844.80	839.57	1,200.00
511603100 Council Supplies	229.91	79.92	23.74	200.00
511604300 Council: Travel	209.90	1,409.18	695.82	2,000.00
511604900 Council: Miscellaneous	660.36	0.00	37.08	300.00
Legislative	\$14,911.15	\$15,648.84	\$14,662.09	\$18,450.00
513101000 Mayoral - Salary	7,200.00	7,200.00	7,200.00	7,200.00
513102000 Mayoral - Benefits	566.82	623.49	598.71	700.00
513104200 Mayoral - Communications	413.56	360.81	327.24	700.00
513104300 Mayoral - Travel	2,343.68	2,426.48	1,054.06	1,650.00
513104900 Mayoral - Misc/prof Develop	420.00	495.00	635.00	600.00
513104901 City Administrator - Misc	0.00	0.00	0.00	0.00
513104904 Special Council Projects	3,794.06	9,633.76	0.00	10,000.00
513111000 City Administrator - Salary	35,149.65	49,821.42	51,811.28	51,500.00
513112000 City Administrator - Benefits	13,879.11	22,963.44	23,786.16	26,100.00
513113100 Office Supplies	164.26	13.38	108.43	400.00
513113200 Fuel Consumed	522.18	108.69	441.98	0.00
513114200 Communications	958.35	934.68	1,221.97	1,000.00
513114301 City Administrator-Travel	274.30	1,417.48	435.29	1,500.00
513114900 Dues & Subscriptions	5,470.00	6,415.00	5,949.00	6,600.00
513114902 City Administrator - Prof. Develop.	437.03	575.00	520.00	1,500.00
513114903 W.C.M.A.	0.00	0.00	0.00	1,000.00
513303100 Office Supplies	0.00	0.00	0.00	0.00
513404900 Dues & Subscriptions	0.00	0.00	0.00	0.00
Executive	\$71,593.00	\$102,988.63	\$94,089.12	\$110,450.00
512505101 Franklin County Court Cost	21,258.94	21,306.24	21,306.24	0.00
Judicial	\$21,258.94	\$21,306.24	\$21,306.24	\$0.00
515304100 Attorney Prof. Services	26,502.12	24,645.90	52,197.19	40,860.00
515304101 Court Prosecuting Attorney	9,745.56	9,745.56	9,745.56	12,000.00
515304102 Labor Relations Admin.	16,121.60	7,322.22	4,665.74	10,000.00
515914100 Municipal Crt Public Defender	3,475.55	935.73	3,609.25	5,000.00
518104101 Labor Relations Admin	0.00	0.00	0.00	0.00
Legal Services	\$55,844.83	\$42,649.41	\$70,217.74	\$67,860.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
514201000 Financial - Salaries	58,316.74	60,425.22	55,491.15	45,000.00
514201001 Financial - Overtime	191.20	0.00	0.00	500.00
514201002 Buyout Earnings	0.00	0.00	0.00	1,000.00
514202000 Financial - Benefits	30,823.79	34,078.42	33,467.71	32,000.00
514202001 Financ OT Taxes/Benefits	31.71	0.00	0.00	0.00
514203100 Office & Operating Supplies	2,685.63	2,071.29	4,359.98	4,500.00
514203500 Machinery & Equipment	0.00	0.00	0.00	500.00
514204200 Telephone	3,922.70	3,209.01	2,415.16	4,500.00
514204201 Metered Envelopes & Postage	2,141.45	1,115.92	1,494.19	3,000.00
514204300 Travel	551.49	1,835.17	1,407.17	1,000.00
514204500 Equipment Lease/rental	7,259.51	7,312.75	6,763.34	7,500.00
514204700 Public Utility Services	10,788.10	9,822.60	10,272.06	13,000.00
514204900 Miscellaneous	907.59	499.15	595.35	1,500.00
514204901 Dues, mbrshps & Subscriptions	628.58	668.26	954.59	1,300.00
514204902 Training	1,726.38	1,855.00	1,825.00	2,500.00
514234100 Misc. Services	299.90	58.93	162.86	300.00
514234101 Auditor Services	0.00	0.00	10,325.62	2,000.00
514301000 Records Services - Salaries	18,724.11	16,227.14	22,917.97	24,000.00
514301001 Record Services - Overtime	19.00	0.00	0.00	300.00
514302000 Records Services - Benefits	11,648.99	11,236.52	14,922.23	17,500.00
514302001 Record Services OT Taxes/ Ben	3.22	0.00	0.00	300.00
514304901 Codification	922.90	979.86	882.81	2,000.00
514900000 Voter Registration	3,809.21	2,983.26	4,464.10	4,500.00
Administration	\$155,402.20	\$154,378.50	\$172,721.29	\$168,700.00
517664900 Nat'l Home Bldg Assoc/I&i Pool	1060.12	1062.23	988.81	1200.00
517902010 Employee Benefits Misc Issues	0.00	0.00	0.00	100.00
517903100 Employee Wellness Program	54.18	31.73	98.93	500.00
Other Admin	\$1,114.30	\$1,093.96	\$1,087.74	\$1,800.00
521101000 Police Dept: Salaries	368,866.22	393,590.57	373,224.80	434,000.00
521101001 Police Dept: Overtime	15,466.54	9,162.03	18,582.19	9,000.00
521101002 Buyout Earnings	0.00	0.00	0.00	3,610.00
521101003 Police Clerk Salaries	0.00	6,849.60	9,041.52	9,500.00
521101004 Police Clerk Overtime	0.00	0.00	0.00	500.00
521101010 Severance Pay	24,814.64	0.00	0.00	0.00
521102000 Police Dept: Benefit	147,138.37	164,262.39	160,877.40	199,000.00
521102001 Police OT Taxes And Benefits	2,510.79	1,329.48	2,595.74	5,100.00
521102002 Police Resrv Pension/Disability	2,535.00	3,500.00	1,690.00	3,500.00
521102003 Police Clerk Benefits	1,010.62	4,772.90	6,272.61	7,500.00
521102004 Police Clerks Benefits OT	0.00	0.00	0.00	500.00
521102010 Severance Pay Benefits	1,948.02	0.00	0.00	0.00
521103100 Office And Operating Supplies	2,793.62	3,051.99	1,182.79	4,000.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
521103101 WA Traffic Safety Grant	1,911.86	945.30	0.00	0.00
521103501 Office Equipment	2,460.89	1,186.72	867.49	2,000.00
521104100 Professional Services	3,345.26	3,329.48	1,222.50	5,000.00
521104101 Auditor Services	0.00	0.00	0.00	3,000.00
521104102 Civil Srvc - Advertising	0.00	0.00	0.00	500.00
521104200 Telephone	11,138.58	9,746.92	8,825.03	11,000.00
521104300 Travel/Training Expense	4,994.32	3,147.43	3,976.74	4,000.00
521104500 Police Operating Leases	2,632.67	2,397.60	2,397.60	2,500.00
521104900 Professional Services Misc	1,260.22	2,353.54	2,695.66	2,000.00
521104901 Civil Srvc - Miscellaneous	0.00	0.00	30.00	100.00
521105100 Intergovernmental Services	11,794.49	12,168.89	12,066.11	16,000.00
521111000 Reserve Wages	2,042.50	835.00	2,990.00	3,000.00
521112000 Reserve Benefits	303.81	171.19	336.58	1,500.00
521203100 Police Operation Supplies	0.00	82.96	0.00	0.00
521203101 Uniform And Clothing	8,312.22	7,417.10	5,174.07	6,000.00
521203102 Bulletproof Vest Grant	2,007.29	0.00	1,182.05	0.00
521203200 Police - Fuel Consumed	19,311.96	14,822.05	12,084.15	20,000.00
521203500 Small Tools And Equipment	3,814.95	4,453.02	5,251.64	6,000.00
521204000 Office Equipment Maintenance	1,606.88	2,169.32	1,551.57	2,000.00
521204800 Machinery & Equipment	13,120.61	13,887.29	9,429.97	12,000.00
521205100 Dispatch	75,594.42	55,678.00	59,850.00	61,000.00
521213100 Drug Investigation	0.00	0.00	0.00	500.00
521215100 Kids Haven	1,067.73	1,094.50	1,130.56	1,200.00
521233500 Reserve Equipment	1,558.94	950.58	1,380.50	2,000.00
521234300 Reserve Travel	0.00	0.00	100.00	100.00
521303100 Crime Prevention Supplies	1,101.60	1,722.34	1,902.84	1,500.00
521304000 Crime Prevention Services	810.04	701.86	222.43	1,000.00
521404300 Training - Travel For Training	857.86	2,036.02	224.90	5,000.00
521404301 WA Traffic Safety Grant Travel	1,449.40	0.00	0.00	0.00
521404900 Training	1,095.34	1,910.00	2,285.43	2,000.00
521404901 WA Traffic Safety Grant Training	75.00	0.00	0.00	0.00
521503500 Small Tools/Minor Equipment	0.00	0.00	0.00	0.00
521504600 Insurance	1,588.18	5,370.27	5,977.10	7,750.00
521504700 Law Enforcement -Utility Services	347.42	553.56	617.00	1,550.00
521504800 Machinery & Equipment	0.00	0.00	0.00	0.00
Law Enforcement	\$742,688.26	\$735,649.90	\$717,238.97	\$856,410.00
523605000 Care & Custody: Intgov.service	51,409.67	44,998.22	28,461.57	60,000.00
Jail Costs	\$51,409.67	\$44,998.22	\$28,461.57	\$60,000.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
554301000 Animal Control Salaries	15,247.18	19,081.01	0.00	0.00
554301001 Animal Control Overtime	585.39	849.08	0.00	0.00
554302000 Animal Control Benefits	6,271.60	9,261.64	811.78	0.00
554302001 Animal Control Overtime Benefits	79.51	114.60	15.11	0.00
554303100 Animal Control Supplies	1,004.81	0.00	504.29	800.00
554304100 Animal Control Services	1,725.00	1,950.00	1,425.00	4,200.00
Environmental Services	\$24,913.49	31,256.33	\$2,756.18	\$5,000.00
591217500 Police Capital Leases-Principal	0.00	36,460.71	0.00	0.00
Debt Service	\$0.00	36,460.71	\$0.00	\$0.00
594216000 Police Equip/Homeland Sec. Grant	0.00	116,118.47	303.76	0.00
594216200 Police Building/Structures	42,160.00	0.00	0.00	0.00
594216400 Machinery & Equipment	28,159.24	11,614.44	17,603.33	30,000.00
594216401 Police Machinery/Equipment	0.00	1,915.15	0.00	0.00
594216002 Police Equip/City match	0.00	38,706.15	101.25	0.00
594216600 Police Capitalized Leases	0.00	0.00	0.00	0.00
591217500 Police Capital Lease-Principal	0.00	0.00	0.00	0.00
594217500 Police Capital Leases - Principal	35,738.72	0.00	0.00	0.00
594218300 Police Capital Leases - Interest	1,086.60	364.61	40,000.00	33,000.00
Capital Expenditures	\$107,144.56	\$168,718.82	\$58,008.34	\$63,000.00
522101000 Fire Dept: Fire Chief Salary	58,509.00	72,166.08	74,796.77	79,000.00
522101001 Fire Chief Overtime Federal	20,028.12	17,206.97	6,245.71	15,150.00
522102000 Fire Dept. Fire Chief Benefits	15,583.40	22,137.88	23,330.12	29,000.00
522102001 Fire Dept -Fed. Fire Chief Benefits	3,066.55	2,786.54	1,050.95	1,900.00
522102002 Fire Dept. Pension/Disability	933.60	1,890.00	2,190.00	1,900.00
522103100 Fire Dept: Office/oper Supply	854.08	1,210.49	1,319.40	1,200.00
522103500 Fire Dept: Small Tools/Equip	6,941.94	8,074.21	5,398.87	6,150.00
522104200 Fire Dept: Communications	1,570.37	1,242.80	2,355.67	2,000.00
522104300 Fire Dept - Travel	248.49	318.33	7.61	500.00
522104301 Fire Federal Reimbursement	357.00	384.56	0.00	0.00
522104700 Fire Dept: Public Utility Srv	3,622.65	3,413.11	3,582.87	4,200.00
522104900 Fire Dept: Dues/Subscriptions	680.00	1,533.04	1,563.59	1,500.00
522201000 Fire Dept: Salaries	24,971.38	13,740.00	18,555.00	16,160.00
522202000 Fire Dept - Benefits	7,057.22	2,118.19	2,779.82	3,600.00
522202001 Fire Overtime Benefits	0.00	0.00	0.00	0.00
522204700 Fire Suppression	26,584.39	29,000.00	31,460.00	29,000.00
522204900 Professional Services	834.54	461.16	449.77	1,500.00
522303205 Chipping Grant-Fuel Consumed	313.84	0.00	0.00	0.00
522303505 Chipping Grant-Small tools	238.76	0.00	0.00	0.00
522304100 Fire Dept: Fire Inspect	487.01	224.33	0.00	500.00
522453100 Fire Dept - Training Supplies	1,755.82	785.86	250.00	2,400.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
522454300 Fire Dept:Travel Expense	155.06	0.00	0.00	500.00
522503100 Facility Repairs & Maint Supplies	2,099.43	821.50	835.92	4,600.00
522504600 Fire Dept: Insurance	5,920.81	18,991.18	18,089.71	23,500.00
522504800 Repairs & Maint Professional	2,540.69	2,126.20	889.69	500.00
522504802 Fire Dept: Improv. Buildings	0.00	0.00	0.00	0.00
522603100 Vehicle & Equip Maint Supplies	0.00	0.00	400.72	2,000.00
522603200 Fire Dept: Fuel Consumed	2,783.65	1,606.94	1,543.20	2,100.00
522604000 Vehicle & Equip Maint Prof.	672.06	1,866.56	4,013.35	6,000.00
522604001 State Depart. Of Ecology Grant	0.00	0.00	0.00	50,000.00
Fire Control	\$188,809.86	\$204,105.93	\$201,108.74	\$284,860.00
594226200 Fire Hall Improvements	0.00	0.00	0.00	0.00
594226401 Fire Dept: Machinery & Equip	538.92	23,393.21	0.00	15,000.00
594226402 Fire Dept. Equipment Grant	29,980.80	0.00	0.00	0.00
Capital Expenditures	\$30,519.72	\$23,393.21	\$0.00	\$15,000.00
597220000 Transfer to Fire Reserve	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
524101000 Building/plan: Salaries	28,193.12	29,412.96	30,690.36	31,800.00
524101001 Building/planning - Overtime	30.77	409.19	0.00	1,000.00
524102000 Building/plan: Benefits	14,069.40	15,524.82	16,435.82	18,000.00
524102001 Building/Plan OT Taxes/Ben	5.31	50.68	27.42	500.00
524103100 Building/plan: Office/oper Sup	1,287.38	397.41	208.87	500.00
524103200 Fuel Consumed	86.84	447.37	0.00	0.00
524104100 Building: Advertising	0.00	0.00	0.00	500.00
524104200 Building/Planning Communcation	0.00	0.00	58.29	700.00
524104800 Machinery & Equipment	350.34	0.00	0.00	500.00
524104900 Miscellaneous	97.77	305.00	54.74	500.00
524205100 Franklin Co Bldg Inspections	19,157.96	29,076.88	18,389.48	20,000.00
524604901 Plat/subdivision Review	0.00	0.00	0.00	0.00
524604900 Miscellaneous	0.00	0.00	0.00	1,000.00
Protective Inspections	\$63,278.89	\$75,624.31	\$65,864.98	\$75,000.00
553603100 Weed Control-Supplies	0.00	0.00	30.54	500.00
Conservation	\$0.00	\$0.00	\$30.54	\$500.00
558503100 Planning Operating Supplies	62.96	0.00	146.56	500.00
558504300 Travel Expense	687.81	85.18	513.86	1,000.00
558504900 Professional Development	0.00	454.00	597.00	500.00
558604100 Planning - Professional Services	650.00	1,671.00	1,900.00	2,500.00
558604101 Planning/land Use - Advertising	0.00	0.00	553.80	500.00
558604102 Engineer:Studies & Surveys	0.00	8,000.00	2,857.50	10,000.00
Planning & Community Development	\$1,400.77	\$10,210.18	\$6,568.72	\$15,000.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
597580001 Transfer to RR Interchange Match	\$0.00	\$1,000.00	\$0.00	\$0.00
571101000 Recreation Admn: Salaries	10,012.50	8,771.25	2,047.50	0.00
571102000 Recreation Admn - Benefits	1,398.77	1,239.38	246.93	0.00
571103100 Recreation Admin: Overhead	4,640.22	3,741.83	0.00	0.00
571104100 Advertising	737.01	525.34	0.00	0.00
571104200 Recreation-Communications	0.00	520.60	258.14	0.00
571104300 Participant Recreation - Travel	44.80	0.00	0.00	0.00
571104400 Participant Recreation Excise Taxes	0.00	0.00	0.00	0.00
571104900 Participant Recreation - Dues/Reg.	0.00	0.00	0.00	0.00
571104901 Recreation Services	4,675.00	3,699.00	2,556.00	3,000.00
571204100 Recreation-Professional Services	0.00	10.00	0.00	0.00
571303100 Swim Team Supplies	931.98	184.40	0.00	0.00
571304900 Swim Team Professional Service	130.00	130.00	0.00	0.00
Culture & Recreational Activites	\$22,570.28	\$18,821.80	\$5,108.57	\$3,000.00
597580001 Transfer to RR Interchange Match	\$0.00	\$1,000.00	\$0.00	\$0.00
573903100 Spectator And Community Events -	1,725.76	2,500.00	0.00	2,500.00
573903101 Community Events - Cinema	0.00	1,210.70	0.00	0.00
573904900 Community Events - Misc.	330.00	335.00	684.35	500.00
Spectator & Community Events	\$2,055.76	\$4,045.70	\$684.35	\$3,000.00
575304100 Museum:Professional Services	21.50	67.34	664.35	0.00
575304200 Museum: Communications	119.40	119.40	119.40	0.00
575304700 Museum: Utilities	2,064.52	2,417.66	2,293.65	0.00
575503100 Center: Janitorial Supplies	3,918.96	3,866.20	3,418.12	4,000.00
575503500 Center:Small Tool/Minor Equip	847.44	1,267.80	1,731.77	1,200.00
575504100 Center: Professional Services	4,875.53	5,809.51	4,763.75	5,000.00
575504200 Center: Communications	454.28	427.24	388.14	500.00
575504600 Center: Insurance	2,513.32	9,966.79	10,650.70	11,000.00
575504700 Center: Utilities	15,804.39	17,073.81	14,989.37	16,000.00
Cultural & Recreational Facility	\$30,619.34	\$41,015.75	\$39,019.25	\$37,700.00
576201000 Swimming Pool: Salaries	41,306.80	36,513.61	3,018.25	25,100.00
576202000 Swimming Pool - Benefits	6,972.95	6,104.23	571.33	3,500.00
576203100 Swim Pool: Office/oper. Supp.	2,149.71	1,102.02	471.08	2,000.00
576203101 Swim Pool: Chemicals	10,270.25	11,280.78	1,645.65	8,000.00
576203102 Swimming Pool - Maint. Supplies	2,849.10	3,244.70	350.99	3,000.00
576203500 Swim Pool: Sm Tools & Equip.	2,917.55	6,026.32	257.93	3,000.00
576203501 Swim Pool: Activity Equip Rplc	752.90	62.97	0.00	1,000.00
576204100 Pool - Professional Services	1,115.50	1,184.16	493.00	1,200.00
576204101 Swim Pool: Advertising	0.00	0.00	0.00	300.00

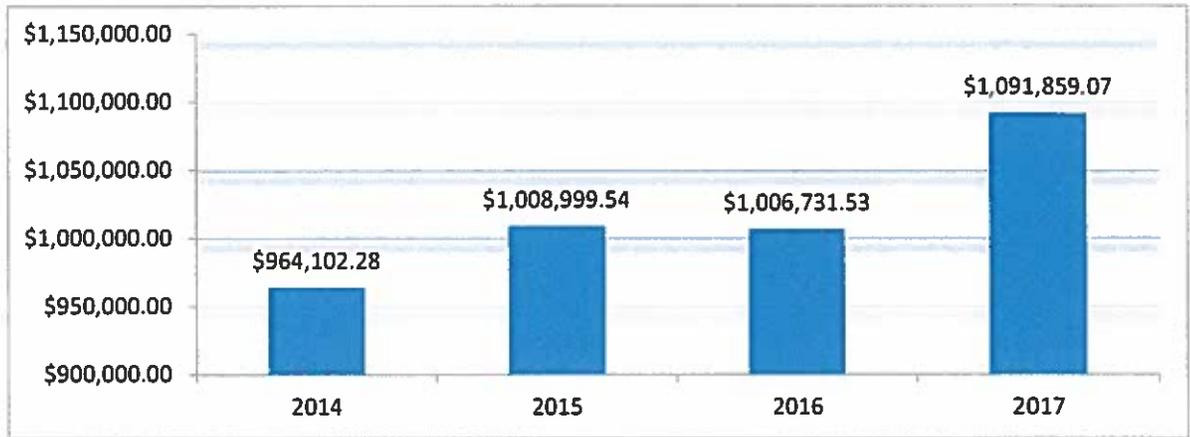
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
576204200 Swim Pool: Communications	553.18	159.51	141.88	200.00
576204400 Swim Pool: Excise Tax	0.00	1,140.89	239.91	1,200.00
576204600 Swim Pool: Insurance	389.61	1,952.84	1,979.99	2,000.00
576204700 Swim Pool: Public Utility Serv	11,305.18	9,014.61	2,164.93	4,500.00
576204701 Swim Pool - Water Services	1,600.00	800.00	400.00	800.00
576204800 Swim Pool: Maint. & Repairs	1,324.38	4,885.73	182.45	2,000.00
576204900 Swim Pool: Misc. Services	705.95	900.21	0.00	500.00
576801000 Park Dept: Salaries	28,009.36	58,639.89	43,415.31	37,000.00
576801001 Park Dept: Overtime	506.84	542.46	585.90	500.00
576802000 Park Dept - Benefits	11,851.03	29,827.54	22,372.50	22,000.00
576802001 Park Dept OT Taxes/Ben	111.83	115.07	146.29	0.00
576803100 Park Dept- Supplies	10,157.21	14,512.34	7,143.00	7,500.00
576803101 Park Facilities-Trees	0.00	1,020.60	0.00	1,000.00
576804600 Park Facilities-Insurance	1,247.09	5,988.21	6,418.21	6,500.00
576804701 Park Facilities-Sanitation	0.00	0.00	1,201.72	1,500.00
576804700 Park Dept: Public Utility Srvc	1,257.09	1,496.81	1,717.36	1,200.00
576804800 Park Dept: Maint. & Repairs	1,595.63	848.78	1,809.89	2,000.00
576804900 Inmate Work Crew Charges	6,818.73	5,329.04	5,358.92	5,500.00
Park Facilities	\$145,767.87	\$202,693.32	\$102,086.49	\$143,000.00
594756100 Community Center Parking lot	34,000.00	0.00	0.00	0.00
594756200 Community Center Improvement	0.00	8,852.00	5,775.60	11,000.00
594766200 Park & Rec Bldgs & Struct	32,311.53	33,598.44	0.00	11,000.00
594767500 Park & Rec Capital Leases Principal	5,000.00	0.00	0.00	0.00
594766300 Parks & Rec Other Improv		0.00	0.00	0.00
594766400 Park & Rec Machinery & Equip	0.00	0.00	0.00	0.00
Capital Expenditures	\$71,311.53	\$42,450.44	\$5,775.60	\$22,000.00
518104100 CS - Personnel Services	4,114.92	0.00	259.51	500.00
518204100 Property Assessments	3,942.02	4,007.98	4,171.94	4,600.00
518301000 Custodial - Salaries	23,759.22	39,265.46	52,294.73	54,000.00
518301001 Custodial - Overtime	39.25	85.71	79.83	1,000.00
518302000 Custodial - Benefits	9,722.80	17,349.97	23,607.87	28,500.00
518302001 Custodial Taxes And Benefits	13.91	17.45	21.51	800.00
518303100 Custodial Supplies	2,548.52	2,822.13	4,193.14	4,000.00
518103200 Central Service-Fuel Consumed	0.00	0.00	0.00	1,500.00
518304600 City Administration - Insurance	2,552.05	9,872.17	11,422.24	12,000.00
518304800 Repairs & Maint - Contractor	724.97	10,672.98	3,767.26	4,500.00
518304900 Inmate Work Crew Charges	1,350.68	610.00	328.12	1,000.00
518614000 Judgements and Settlement	0.00	0.00	6,713.80	0.00
518803100 Computer Software	1,828.66	4,150.42	776.98	2,000.00
518803101 Computer - Supplies	1,184.91	1,019.96	775.84	3,000.00
518804100 BIAS Software Maint	7,804.35	9,668.81	10,501.43	11,000.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
518804101 Network/Website Maintenance	17,814.70	18,800.00	20,054.42	20,000.00
518804102 Equipment Repair	9,627.03	716.27	1,659.06	1,000.00
518804103 GIS/Annual Maint. Cost	0.00	0.00	0.00	4,210.00
518904000 Central Services-Other	0.00	2,946.00	3,437.70	3,500.00
518904700 Central Services - Utility Services	1,161.44	1,073.74	1,233.24	1,400.00
518904901 Risk Mgmt - Claims Processing	0.00	1,500.00	250.00	1,000.00
Central Services	\$88,189.43	\$124,579.05	\$145,548.62	\$159,510.00
557304101 CC/TriCities Visitor Guide	2,153.68	1,285.00	\$0.00	0
Community Services	\$2,153.68	\$1,285.00	\$0.00	\$0.00
566105000 Alcoholism: Intergov Service	1,153.46	1,228.29	1,436.41	\$1,500.00
Substance Abuse	\$1,153.46	\$1,228.29	\$1,436.41	\$1,500.00
589100001 Misc: Non-Expen / Refunds	23,748.27	15,154.08	16,949.65	15,000.00
589300001 Agency Collections/Non Revenue	0.00	0.00	8,348.95	
Non Expenditures	\$23,748.27	\$15,154.08	\$25,298.60	\$15,000.00
591347500 Water Rights Purchase	25,890.43	25,181.09	28,779.34	601,000.00
Debt Service	\$25,890.43	\$25,181.09	\$28,779.34	\$601,000.00
592348001 Water Rights Interest	33,172.08	33,881.41	30,250.55	26,000.00
592188002 Water Rights Escrow Fees	65.22	65.22	97.83	500.00
Debt Interest & Fees	\$33,237.30	\$33,946.63	\$30,348.38	\$26,500.00
594186400 Computer Equipment	15,474.73	0.00	0.00	0.00
594186401 New Phone System	0.00	0.00	11,492.51	0.00
Capital Expenditures	\$15,474.73	\$0.00	\$11,492.51	\$0.00
597420000 Transfer To Street Fund	28400.00	35000.00	0.00	0.00
Interfund Transfers	\$28,400.00	\$35,000.00	\$0.00	\$0.00
572503100 Library:Supplies	505.06	283.64	452.54	500.00
572504100 Library: Maintenance/repairs	922.28	1,876.61	585.56	1,000.00
572504700 Library: Utilities	3,155.79	3,037.18	3,241.61	4,000.00
Libraries	\$4,583.13	\$5,197.43	\$4,279.71	\$5,500.00
Expenditures without Ending Fund Balance	\$2,032,081.21	\$2,228,947.09	\$1,863,344.43	\$2,759,740.00
			2016 Actual	2017 Projected
	Ending Fund Balance		1,654,477.27	1,000,000.00
	Fund Gains/losses		369,726.92	

002 General Reserve

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	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800002	Beginning Balances	\$964,102.28	\$1,008,999.54	\$1,006,731.53	\$1,091,859.07
Revenues					
		2014 Actual	2015 Actual	2016 Actual	2017 Proposed
361111000	Interest On Investment	766.54	872.04	918.84	700
	Civic Facility Reserve	\$766.54	\$872.04	\$918.84	\$700.00
361111100	Interest On Investment	248.83	283.02	279.86	250.00
	Community Development Reserve	\$248.83	\$283.02	\$279.86	\$250.00
361111200	Interest On Investment	2,756.65	3,135.78	3,303.57	2,700.00
	Misc Revenues	\$2,756.65	\$3,135.78	\$3,303.57	\$2,700.00
336062100	CJ - Population	1,402.31	1,424.23	1,488.71	1,300.00
	State Generated Revenues	\$1,402.31	\$1,424.23	\$1,488.71	\$1,300.00
361111300	Interest On Investment	85.49	107.29	109.63	100.00
	Misc Revenues	\$85.49	\$107.29	\$109.63	\$100.00
313150000	Public Safety-Criminal Justice Tax	101,528.82	104,498.65	110,814.45	101,000.00
	Taxes	\$101,528.82	\$104,498.65	\$110,814.45	\$101,000.00
361101341	Interest On Investment PS CJ	739.49	951.68	848.15	750.00
	Misc. Revenues	\$739.49	\$951.68	\$848.15	\$750.00

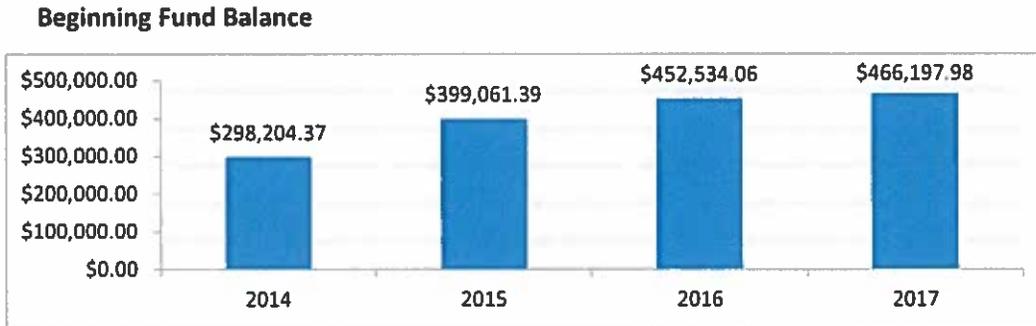
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
361111400 Interest On Investment Fire Protect.	820.27	1,002.75	1,128.88	900.00
Misc. Revenues	\$820.27	\$1,002.75	\$1,128.88	\$900.00
397220000 Fire Protection-Inter Fund Transfers	10,000.00	10,000.00	10,000.00	0.00
Fire Protection	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00
313611000 Natural Gas 20% State	0	26,101.82	18,907.81	15,000.00
316430200 Natural Gas 20%	54,365.67	11,538.31	10,941.84	15,000.00
316461000 Cable TV 20%	0.00	0.00	0.00	0.00
Parks & Recreation	\$54,365.67	\$37,640.13	\$29,849.65	\$30,000.00
361111500 Interest On Investment-Park & Rec	794.39	975.36	1,016.62	900.00
Misc Revenues	\$794.39	\$975.36	\$1,016.62	\$900.00
361111600 Interest On Investment Storm Water	96.96	110.24	100.00	100.00
Real Estate Excise Tax	\$96.96	\$110.24	\$116.25	\$100.00
Revenues Without Beginning Fund Balances	\$173,605.42	\$161,001.17	\$159,874.61	\$138,700.00
Expenditures	2014	2015	2016	2017
	Actual	Actual	Actual	Proposed
597180000 Transfer to General Government	0.00	0.00	10,000.00	10,000.00
597500000 Transfers to General Community Center	0.00	0.00	4,202.71	11,000.00
Civic Facility RSRV	\$0.00	\$0.00	\$14,202.71	\$21,000.00
597180001 Transfer to General Fund Economic Development RSRV	\$0.00	\$0.00	\$0.00	\$348,000.00
597210003 Transfer to Police Capital	0.00	1,915.15	0.00	0.00
Law Enforcement RSRV	\$0.00	\$1,915.15	\$0.00	\$0.00
597210002 Transfer to General for PS Criminal Justice	91,396.63	127,755.89	60,544.36	144,000.00
Public Safety Criminal Justice	\$91,396.63	\$127,755.89	\$60,544.36	\$144,000.00
597226400 Transfer to General for Fire Equip.	0.00	0.00	0.00	0.00
Fire Protection RSRV	\$0.00	\$0.00	\$0.00	\$0.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
597766000 Transfer to General Park & Rec.	37,311.53	33,598.14	0.00	11,000.00
Park & Recreation RSRV	\$37,311.53	\$33,598.14	\$0.00	\$11,000.00
Total Expenditures w/o Ending Fund Balances	\$128,708.16	\$163,269.18	\$74,747.07	\$524,000.00

	2016 Actual	2017 Projected
Ending Fund Balance	1,091,859.07	656,00.00
Fund Gains/losses	85,127.54	

101 Street Fund

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



Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
308800101 Beginning Balance	\$298,204.37	\$399,061.39	\$452,534.06	\$466,197.98
REVENUES				
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
313610001 Natural Gas 45% State	0.00	0.00	42,542.52	36,500.00
316430400 Natural Gas 45% Avista	0.00	0.00	24,619.13	26,000.00
336007101 Multimodal Transport City	0.00	0.00	5,530.59	4,000.00
336008700 Motor Vehicle Fuel Tax	110,349.45	112,313.64	116,679.30	116,500.00
344100000 Street Maintenance & Repair Charges	288.95	293.20	601.58	0.00
369100002 Sale of Scrap and Junk	3,452.19	0.00	92.00	0.00
369900101 Other Miscellaneous Revenue	66.48	0.00	0.00	0.00
397420101 Transfer From General Fund	28,400.00	35,000.00	0.00	0.00
Street Operating w/o beginning fund bal.	\$142,557.07	\$147,606.84	\$190,065.12	\$183,000.00
Street Improvement Reserve				
313610101 Natural Gas 15% State	0.00	78,305.50	14,180.83	25,760.00
313430300 Natural Gas 15% Avista	163,097.07	34,614.94	8,206.38	0.00
Taxes	\$163,097.07	\$112,920.44	\$22,387.21	\$25,760.00
334038000 TIB Grant-E Birch Street	0.00	0.00	0.00	765,000.00
334038001 TIB-S. Columbia Sidewalk Grant	0.00	0.00	0.00	180,000.00
334038002 TIB-Chip Seal Project	0.00	0.00	0.00	200,000.00
334038003 TIB-LED Street Lights Grant	0.00	0.00	0.00	109,000.00
337070000 County STP Allocations	27,442.52	0.00	0.00	0.00
State Generated Revenues	\$27,442.52	\$0.00	\$0.00	\$1,254,000.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
361110101 Interest Earned On Investment	2,247.04	3,025.39	3,331.78	2,500.00
367110000 Gifts, Pledges, Grants & Bequests -Private	0.00	0.00	0.00	0.00
Misc Revenues	\$2,247.04	\$3,025.39	\$3,331.78	\$2,500.00

Total Revenues Without Beginning Fund Balances	\$335,343.70	\$263,552.67	\$215,784.11	\$1,465,260.00
---	---------------------	---------------------	---------------------	-----------------------

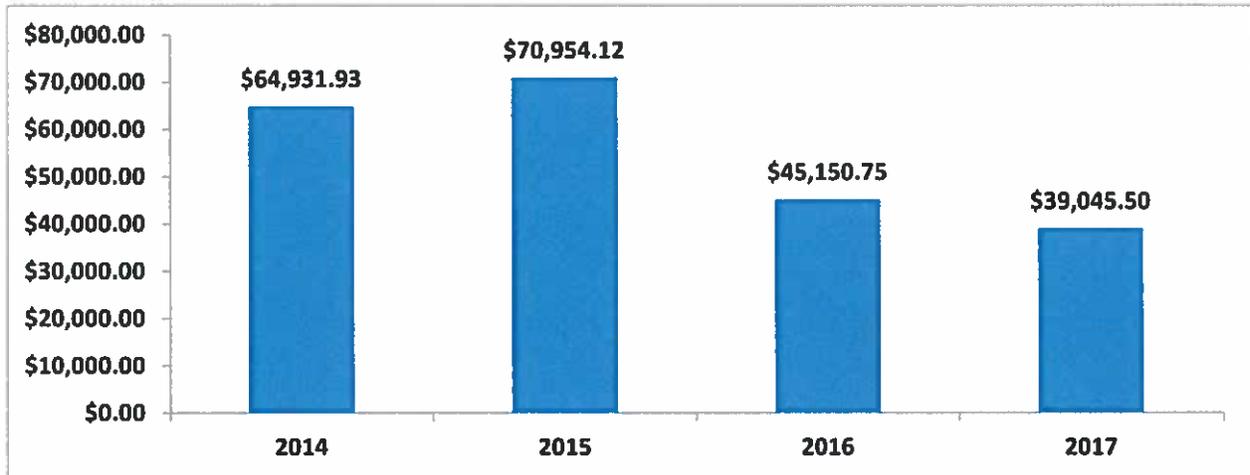
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
542301000 Street Repair - Wages	7,472.00	14,805.10	14,133.23	14,000.00
542301001 Street Repair - Overtime	106.76	57.13	112.76	300.00
542301002 Street Repair - Buyout	0.00	0.00	0.00	500.00
542302000 Street Repair - Benefits	2,926.67	6,192.62	6,933.23	7,000.00
542302001 Street Repair OT Benefits	20.99	11.67	28.44	100.00
542303100 Street Repair & Maint Supplies	2,471.01	5,269.32	6,233.49	3,000.00
542304100 Street Repair & Maintenance Service	0.00	0.00	0.00	0.00
542401000 Storm Drain - Wages	1,467.40	2,111.70	3,945.48	4,000.00
542401001 Storm Drain - Overtime	19.64	28.58	41.82	200.00
542402000 Storm Drain - Benefits	864.03	1,103.10	2,219.60	1,500.00
542402001 Storm Drain - Overtime Benefits	3.92	5.84	10.48	100.00
542613100 Sidewalks - Office/Oper Supplies	460.86	0.00	492.48	2,000.00
542633100 Street Lights-Office/Oper Supplies	471.12	0.00	0.00	1,000.00
542634100 Street Lights - Professional Services	0.00	0.00	1,302.66	1,000.00
542634700 Street Lights - Electricity	13,284.83	14,853.94	15,856.66	14,850.00
542643100 Traffic Control - Supplies	1,264.07	1,163.67	1,433.22	1,000.00
542643101 Street Signing & Replacement	3,127.51	2,430.81	114.34	2,000.00
542644100 Traffic Control- Street Stripe	0.00	0.00	0.00	10,100.00
542661000 Snow & Ice Control - Wages	8,385.44	4,757.17	8,062.08	6,500.00
542661001 Snow & Ice Control - Overtime	267.16	28.58	69.18	1,000.00
542662000 Snow & Ice Control - Benefits	4,141.17	2,298.95	4,114.63	3,500.00
542662001 Snow & Ice Control-OT Ben	58.00	6.32	17.11	500.00
542663100 Snow & Ice Control - Materials	6,220.21	2,143.42	4,178.37	6,000.00
542671000 Street Cleaning - Wages	11,818.31	6,868.69	8,062.08	6,900.00
542671001 Overtime Earnings	29.04	57.13	69.18	500.00
542672000 Street Cleaning - Benefits	4,754.12	3,370.55	4,172.14	3,900.00
542672001 OT Taxes And Benefits	7.09	11.67	17.11	100.00
542673100 Street Cleaning - Materials	2,667.61	2,058.30	1,954.81	3,000.00
542703100 Alley/shoulder-maintenance	2,608.56	4,240.91	3,803.18	4,000.00
542703101 Trees Maintenance Supplies	926.70	2,571.65	2,332.15	2,800.00
542704900 Roadside Contracted Services	1,337.27	5,699.74	6,037.70	6,500.00
Streets-Maintenance	\$77,181.49	\$82,146.56	\$95,747.61	\$107,850.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
543101000 Street: Superintendent Wages	13,512.24	13,782.48	14,058.00	14,500.00
543102000 Street: Superintendent Benefits	5,518.29	6,095.02	6,440.94	7,500.00
543104200 Communication	0.00	0.00	575.82	0.00
543303100 Street: Misc. Supplies	7,504.70	5,845.24	7,045.58	5,500.00
543303500 Street: Small Tools & Equip.	2,268.54	1,798.24	1,699.34	1,500.00
543304100 Street: Professional Services	949.33	864.84	995.59	1,000.00
543304200 Street: Communications	2,758.73	2,687.58	2,535.46	3,200.00
543304600 Street: Insurance	2,535.91	8,387.06	7,670.25	9,000.00
543304700 Street: Utilities	2,714.32	2,516.29	2,638.54	3,200.00
543304701 Street Department Sanitation	0.00	0.00	337.55	0.00
543501000 Equipment/bldg Maint Wages	1,467.40	5,281.48	4,730.70	4,000.00
543501001 Equip/bldg Maint - Overtime	19.64	57.13	45.69	500.00
543502000 Equipment/bldg Maint Benefits	864.03	2,539.22	2,871.09	3,000.00
543502001 Equip OT Taxes & Benefits	3.92	11.67	10.60	100.00
543503100 Street: Parts & Supplies	6,074.65	4,447.90	5,765.12	5,400.00
543503200 Street: Fuel Consumed	10,712.04	5,826.99	4,988.73	7,000.00
543504100 Street: Professional Services	927.22	617.59	1,562.44	1,000.00
543504300 Street Travel For Training	167.30	284.55	211.58	500.00
543504800 Street: Equipment Maintenance	5,196.62	3,662.91	7,670.40	6,000.00
543504801 Street: Auto Parts & Repairs	2,030.94	0.00	0.00	0.00
543504900 Street Training	100.00	49.66	465.67	500.00
Street Admin & Overhead	\$65,325.82	\$64,755.85	\$72,319.09	\$73,400.00
594427500 Capital Leases Principal	37,471.08	0.00	0.00	0.00
594426400 Machinery & Equipment	20,799.94	19,842.48	18,783.76	15,000.00
595306306 Date Sidewalk City	784.55	0.00	0.00	0.00
Capital Expenditures	\$59,055.57	\$19,842.48	\$18,783.76	\$15,000.00
595306300 Crack/Chip seal Maintenance	32,923.80	23,120.00	9,773.00	30,000.00
595306343 TIB-Chip Seal Project-Grant	0.00	0.00	0.00	200,000.00
595616301 TIB-Chip Seal Project-City match	0.00	0.00	0.00	112,120.00
595306301 Columbia Ave BST City Match	0.00	20,215.11	5,496.73	0.00
595306341 TIB-East T Birch City	0.00	0.00	0.00	85,000.00
595306342 TIB-East T Birch Grant	0.00	0.00	0.00	765,000.00
595616300 TIB-S. Columbia Ave Sidewalk-City	0.00	0.00	0.00	20,000.00
595636301 TIB-S. Columbia Ave Sidewalk-Grant	0.00	0.00	0.00	180,000.00
595636302 TIB-LED Street light Grant	0.00	0.00	0.00	109,000.00
Total Street Imp. Res. w/o Ending Fund Balance	\$32,923.80	\$43,335.11	\$ 15,269.73	\$1,501,120.00
			2016 Actual	2017 Actual
Ending Fund Balance			466,197.98	217,890.00
Fund Gains/losses			13,663.92	

104 Hotel/Motel Tax Fund

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 67.28.180. These funds will be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition or operation of tourism-related facilities, and marketing of special events and festivals designed to attract tourists.

Beginning Fund Balance

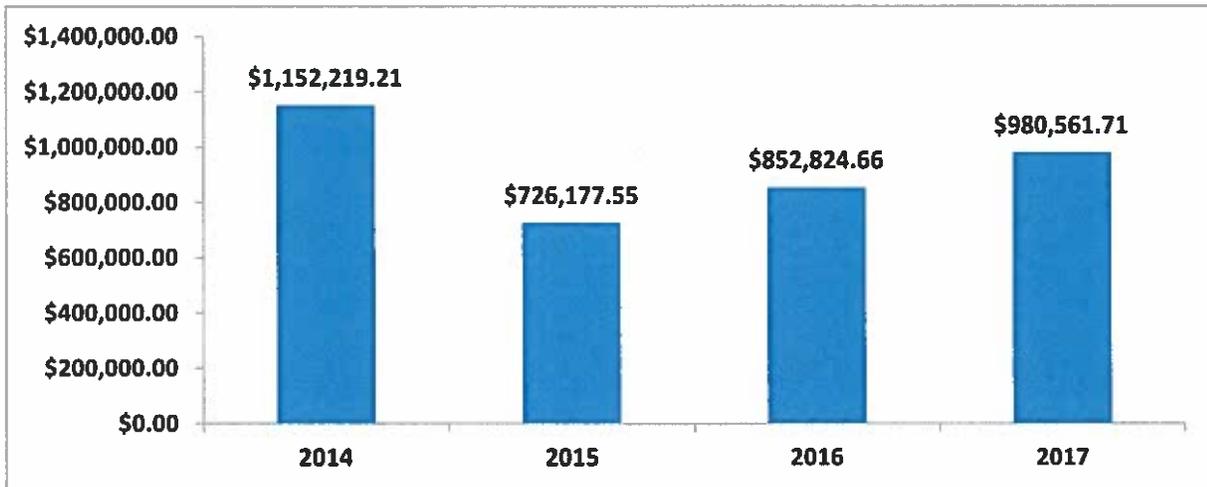


Account Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800104 Beginning Fund Balances	\$64,931.93	\$70,954.12	\$45,150.75	\$39,045.50
REVENUES				
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
313310000 State Shared Tax Revenues	15,091.34	14,902.68	12,743.02	12,000.00
361110104 Interest Earned On Investment	407.73	422.60	309.36	350.00
Total Revenues without beginning Fund Balance	\$15,499.07	\$15,325.28	\$13,052.38	\$12,350.00
EXPENDITURES				
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
557304100 Hotel/Motel Committee Allocations	9,476.88	10,969.29	11,950.18	12,000.00
594576400 Machinery & Equipment	0.00	30,159.36	7,207.45	2,633.00
Expenditures without Ending Fund Balance	\$9,476.88	\$41,128.65	\$19,157.63	\$14,633.00
			2016 Actual	2017 Projected
Ending Fund Balance			39,045.50	43,717.00
Fund Gains/losses			-6,105.25	

111 General Support Fund

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	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308100111 Beginning Balance	\$1,152,219.21	\$726,177.55	\$852,824.66	\$980,561.71
REVENUES				
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
361110111 Interest Earned On Investment	5,541.15	5,438.88	6,528.82	5,500.00
361400001 Interfund Water Loan Interest	5,860.63	5,235.06	5,860.63	3,970.00
361400002 USDA Water Loan Interest	0.00	5,000.00	4,522.09	4,050.00
381207902 USDA Water Loan Principal	0.00	47,791.04	48,268.95	48,760.00
381207901 Interfund Water Loan Principal	62,556.56	63,182.13	62,556.56	64,460.00
Revenues Without Beginning Fund Balances	\$73,958.34	\$126,647.11	\$127,737.05	\$126,740.00
EXPENDITURES				
581100012 Interfund Loan To Water Fund	500,000.00	0.00	0.00	0.00
Expenditures Without Ending Fund Balances	\$500,000.00	\$0.00	\$0.00	\$0.00
			2016 Actual	2017 Projected
Ending Fund Balance			980,561.71	987,760.00
Fund Gains/losses			127,737.05	

300 Capital Facilities Fund

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.

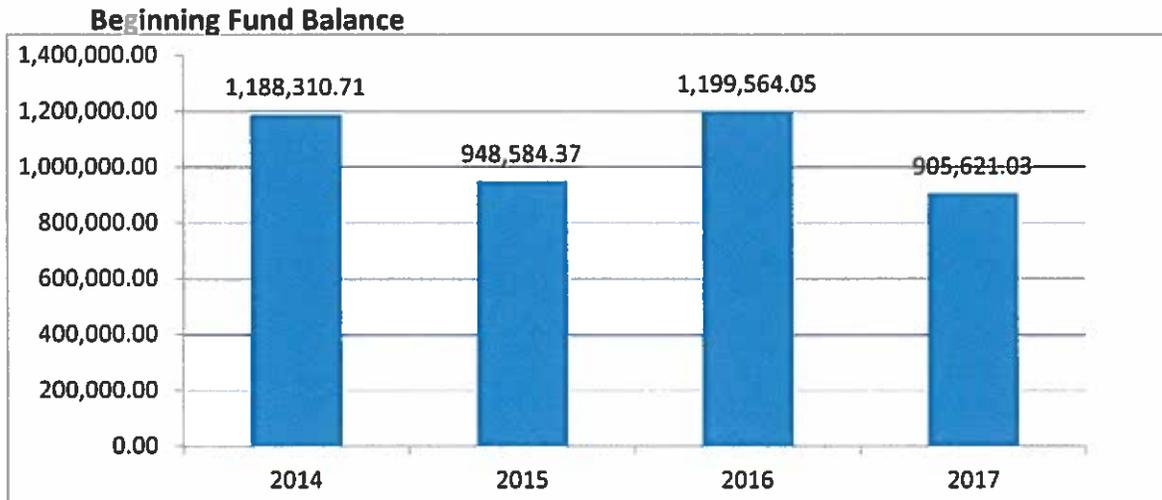
Beginning Fund Balance



		2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800300	Beginning Balance	\$161,131.96	\$177,211.03	\$196,736.45	\$227,516.08
	REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
318340001	REET 1	7,525.19	9,598.90	23,309.67	9,000.00
361110300	REET 1 Investment Interest	840.49	1,027.74	1,116.87	700.00
318350000	REET 2	7,525.19	9,598.90	23,309.68	9,000.00
361110400	REET 2 Investment Interest	188.20	286.94	337.01	200.00
	Reet 1 & 2 Rev. w/o beginning Fund Balances	\$16,079.07	\$20,512.48	\$48,073.23	\$18,900.00
330000000	RR Interchange Grant	\$0.00	\$0.00	\$2,123.85	\$0.00
334042000	CERB Grant Interchange Study	\$0.00	\$17,712.93	\$13,951.37	\$0.00
	State Generated Revenues	\$0.00	\$17,712.93	\$16,075.22	\$0.00
367000000	Misc Revenue	\$0.00	\$17,250.00	\$0.00	\$0.00
397580001	Transfer from General City Match	\$0.00	\$1,000.00	\$0.00	\$0.00
	Revenues Without Beginning Fund Balances	\$16,079.07	\$56,475.41	\$64,148.45	\$18,900.00
	EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
595106000	RR Interchange Engineering	0.00	0.00	2,123.85	0.00
595906000	RR Interchange Study	0.00	36,949.99	31,244.97	0.00
	Capital Expenditures	\$0.00	\$36,949.99	\$33,368.82	\$0.00
				2016 Actual	2017 Projected
	Ending Fund Balance			227,516.08	217,470.00
	Fund Gains/losses			30,779.63	

401 Water Utility Fund

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



	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800401 Beginning Fund Balances	105,000.00	120,000.00	122,000.00	125,000.00
308802401 Beginning Reserve Balance	1,083,310.71	828,584.37	1,077,564.05	780,621.03
Total Estimated Beginning Balance	1,188,310.71	948,584.37	1,199,564.05	905,621.03

(Includes Operating & Reserve)

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
REVENUES				
333664600 DOH Grant -Well 6	0.00	9,874.04	15,125.96	0.00
333934000 DOH Grant Enviromental Study Well €	0.00	0.00	0.00	25,000.00
343400001 Other Water Service Fees	888.00	842.00	1,475.00	400.00
343400003 Surcharges For Water	173,306.59	190,666.48	200,187.48	190,000.00
343400099 Bulk Water	866.70	116.77	338.25	300.00
343400100 Lamb-weston Water Charges	407,139.23	449,872.37	527,549.45	525,000.00
343400200 Water Charges	685,478.86	748,716.29	741,791.44	728,000.00
343400300 Water Hook-up Charges	7,090.00	11,464.00	19,129.00	7,000.00
357390001 Court Restitution	197.67	0.00	0.00	0.00
359900000 Late Fees And Interest	19,669.93	22,370.00	25,265.18	19,000.00
361110000 Interest On Investment	1,798.97	1,811.73	2,313.51	2,000.00
369100000 Sale Of Scrap And Junk	4,193.03	107.75	870.35	0.00
369904000 Other Miscellaneous Revenue	1,196.82	0.00	275.00	0.00
389000401 Other Non-Revenue Receipts	0.00	600.00	0.00	0.00
395100001 Farm Agreement	133,255.00	130,067.50	131,627.50	133,000.00
361110401 Interest On Investment	5,323.57	5,305.45	4,342.82	5,500.00
381100012 Loans Received From General	500,000.00	0.00	0.00	0.00
391800001 Loan USDA-Rural Development	0.00	0.00	0.00	1,500,000.00
Revenues Without Beginning Fund Balances	\$1,940,404.37	\$1,571,814.38	\$1,670,290.94	\$3,135,200.00

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
534103100 Wtr.dept: Acctng/admin Supply	544.87	421.80	612.02	2,400.00
534104100 Wtr.dept: Professional Services	8,108.68	8,822.65	23,237.84	20,000.00
534104102 Well 6 Study	0.00	17,549.04	7,313.24	0.00
534104103 Well Enviromental-Grant DOH	0.00	0.00	22,694.89	25,000.00
534104104 Subscription/GIS	0.00	0.00	0.00	2,600.00
534104400 Excise/use Tax	64,959.87	68,990.94	71,960.52	72,000.00
534104600 Wtr.dept: Insurance	10,552.32	38,203.84	38,547.04	43,000.00
534104700 Interfund Taxes For General Fund	114,729.25	126,151.01	125,544.71	130,000.00
534104900 Miscellaneous	721.00	1,173.00	818.67	2,000.00
534104901 Wtr.dept: Billing Costs	2,585.10	3,387.05	5,490.46	5,000.00
534201000 Water Dept: Salaries (admin)	25,253.85	30,509.64	40,504.20	38,500.00
534201400 Buyout Earnings	0.00	0.00	0.00	1,400.00
534202000 Water Dept: Salaries (admin) Benf.	11,102.45	14,807.38	20,475.14	23,000.00
534204100 Wtr.dept: Rate Study	2,275.11	27,247.50	21,457.43	5,000.00
534404900 Water Dept: Training Profess. Services	440.00	1,629.67	1,184.15	2,000.00
534501000 Water Dept: Salaries (supt.)	23,646.48	24,119.52	24,601.92	25,500.00
534502000 Water Dept: Salaries (supt.) Benefits	9,657.16	10,667.89	11,271.43	13,000.00
534503100 Wtr.dept: Operation & Supplies	42,552.90	87,851.10	48,708.71	72,100.00
534503200 Wtr.dept: Fuel Consumed	9,296.95	5,812.42	5,125.22	7,000.00
534503500 Water - Small Tools & Equip	149.22	544.78	655.73	1,000.00
534504100 Water Utilities - Profess. Services	0.00	0.00	0.00	23,500.00
534504200 Wtr.dept: Communications	2,865.76	2,736.46	2,717.18	3,000.00
534504700 Wtr.dept: Utilities	2,714.48	2,516.45	2,638.60	3,300.00
534504800 Wtr.dept: Equip. Maint. Contracted	51,036.44	20,105.00	63,704.07	50,000.00
534506301 Water Dept. Weed Abatement	0.00	0.00	0.00	1,000.00
534701000 Water Dept: Clerical Salaries	43,823.19	45,798.03	52,975.41	53,000.00
534701001 Overtime -Clerical	133.06	245.52	0.00	800.00
534702000 Water Dept: Clerical Salaries Ben.	26,246.88	29,063.28	33,552.90	39,000.00
534702001 Overtime - Clerical Benefits	22.26	30.39	16.45	0.00
534801000 Water Dept: Maintenance Wages	86,978.92	62,777.79	55,631.01	81,000.00
534801001 Water Dept: Maint. Overtime	2,052.12	645.20	411.98	3,000.00
534802000 Water Dept: Maintenance Wages I	40,469.24	32,362.67	35,724.33	61,000.00
534802001 Water Dept Maint OT Benefits	432.77	85.03	123.03	500.00
534802200 Water Taxes And Benefits OT	0.00	0.00	0.00	500.00
534803100 Wtr.dept: Chemicals/supplies	18,501.34	17,000.03	12,768.84	20,000.00
534804300 Wtr.dept: Travel Expenses	552.89	672.55	601.71	1,500.00
534804700 Wtr.dept: Well Electricity	163,139.54	163,413.36	167,993.03	272,000.00
534804701 Water Dept. Sanitation	0.00	0.00	365.72	0.00
534804800 Wtr.dept: Auto Repairs & Maint	0.00	0.00	0.00	0.00
534804900 Contracted Services	5,016.48	0.00	420.21	4,100.00
534904001 State Certificates & Surchrgs	2,355.80	2,158.30	2,264.30	4,700.00
589000401 Misc: Non-Expenditures / Refunds	0.00	0.00	0.00	0.00
581207000 Hardung Water Rights-Repayment	0.00	0.00	0.00	25,000.00

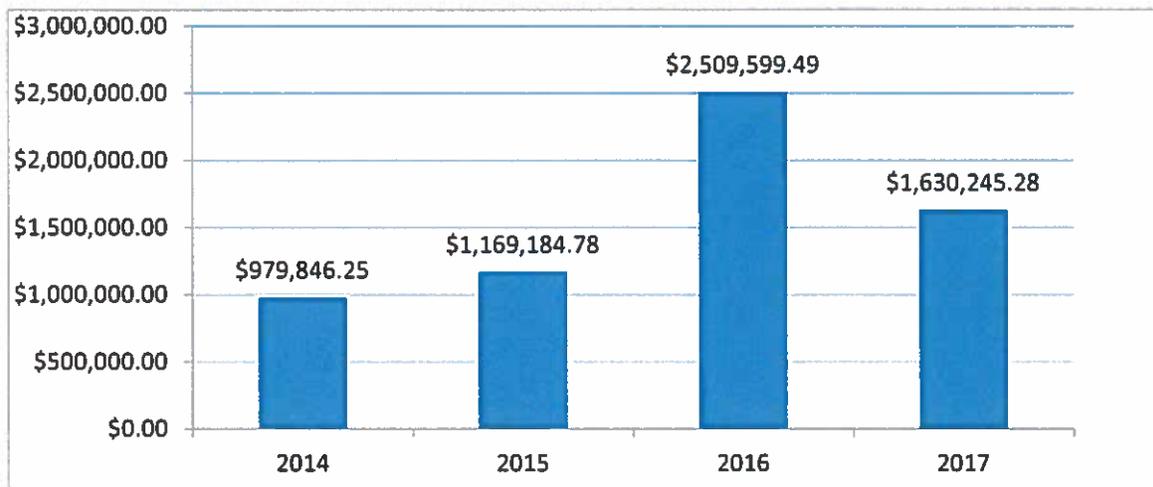
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
581200000 General Support Principal Payment	62,556.56	63,182.13	63,813.95	64,460.00
581200002 USDA General Support Loan	0.00	47,791.04	48,268.95	48,760.00
589000401 Non-Expenditure/Refunds	600.00	0.00	0.00	0.00
591347800 PWB K/C Loan Principal	45,693.67	45,693.67	45,693.67	45,700.00
592348202 USDA General Support Loan Inst.	0.00	5,000.00	4,603.24	3,970.00
592348200 General Support Interest Payment	5,860.63	5,235.06	4,522.09	4,050.00
592348302 PWB K/C Loan Interest	3,198.56	3,084.32	2,970.09	2,900.00
597347000 Transfer To DWSRF Fund(414)	28,184.00	27,584.12	26,984.47	26,400.00
597347007 Transfer To Bond Redemption	129,202.50	123,930.00	122,499.13	100,000.00
597347009 Transfer To Bond Red Series B	100,000.00	0.00	0.00	0.00
597347010 Transfer -USDA Principal	0.00	100,000.00	672,508.10	0.00
594346003 Engineering Well 6 South wateline	0.00	0.00	0.00	200,000.00
594346006 Loan -USDA Rural Development-	0.00	0.00	0.00	1,500,000.00
594346210 Machinery & Equipment	10,269.93	19,842.48	17,205.88	15,000.00
594346300 CPE Waterline Project	150,668.83	0.00	0.00	0.00
594346301 Capital Projects Professional Services	9,617.18	0.00	0.00	0.00
594346302 ConAgra Water Main Extension	66,191.63	0.00	0.00	0.00
594346401 Buildings & Structures	39,336.84	31,992.68	53,052.30	51,500.00
594347500 Capital Leases Principal	5,834.00	0.00	0.00	0.00
597346000 Emergency Fund Transfer for Water	0.00	0.00	0.00	200,000.00
597347010 Transfers-USDA Principal	750,000.00	0.00	0.00	0.00
Total Expenditures w/o Ending fund Balance	\$2,180,130.71	\$1,320,834.79	\$1,964,233.96	\$3,400,140.00

	2016 Actual	2017 Projected
Ending Fund Balance	905,621.03	552,160.00
Fund Gains/losses	-293,943.02	

402 Sewer Utility Fund

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



	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800402 Beginning Fund Balance	80,000.00	80,000.00	1,359,599.49	100,000.00
308802402 Beginning Reserve Balance	899,846.25	1,089,184.78	1,150,000.00	1,530,245.28
Total Estimated Beginning Balance (includes Operating & Reserve)	\$979,846.25	\$1,169,184.78	\$2,509,599.49	\$1,630,245.28

Revenues	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
343500003 Surcharges For Sewer	70,753.44	76,714.65	78,825.00	75,000.00
343500200 Sewer Charges	648,276.14	702,000.09	728,666.42	715,000.00
343500300 Sewer Connection Charges	8,148.00	10,476.00	15,132.00	8,200.00
343500400 Sewer Inspection For Hook-up	0.00	0.00	0.00	300.00
359900001 Miscellaneous Fines and Penalties	0.00	17,687.12	9,108.08	0.00
361110402 Interest On Investment	1,605.78	1,648.73	1,504.01	1,000.00
362500001 Farm Lease - Amber Fields	46,205.64	38,403.01	25,497.34	20,000.00
369100003 Sale of Scrap and Junk	145.66	0.00	0.00	0.00
369900402 Miscellaneous Revenues	1,762.69	0.00	28,728.22	0.00
389000000 Other Non-Revenue Receipts	135.70	0.00	0.00	0.00
361110002 Interest On Investment	5,135.36	7,216.66	9,220.58	7,000.00
Revenues Without Beginning Fund Balances	\$782,168.41	\$854,146.26	\$896,681.65	\$826,500.00

Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
535103100 Swr.dept: Acctng/admin Supply	691.02	582.58	612.04	2,400.00
535104100 Swr.dept: Admin Professional Services	12,574.12	27,574.67	44,064.42	50,000.00
535104400 Excise/use Tax	15,787.69	18,346.42	17,240.51	17,300.00
535104500 Swr. Dept: Rentals & Leases	0.00	0.00	394.00	100.00
535104600 Swr.dept: Insurance	5,246.96	20,375.42	19,165.12	23,000.00
535104700 Interfund Taxes For General Fund	43,630.64	47,351.44	48,831.33	51,500.00
535104900 Profession Services/Training	700.00	1,064.67	1,153.40	2,300.00
535104901 Swr.dept: Billing Costs	2,585.02	2,881.93	3,808.46	6,500.00
535105000 Swr.dept: State Discharge Fee	1,345.40	0.00	0.00	3,600.00
535201000 Sewer Dept: Salaries (admin)	21,869.59	27,034.20	27,227.60	26,500.00
535201400 Buyout Earnings	0.00	0.00	0.00	1,300.00
535202000 Sewer Dept: Salaries (admin) Benefits	9,483.31	13,018.39	13,466.29	15,000.00
535204101 Swr.dept:professional Services	7,734.01	1,879.04	2,537.84	8,000.00
535501000 Sewer Dept: Salaries (supt.)	23,646.48	24,119.52	24,601.92	25,000.00
535502000 Sewer Dept: Salaries (supt.) Benefits	9,657.16	10,667.89	11,271.43	12,500.00
535503100 Sewer Dept: Operation & Supplies	29,840.51	30,146.59	28,004.96	30,000.00
535503200 Sewer Dept: Fuel Consumed	9,083.19	4,977.56	5,676.46	7,000.00
535503500 Sewer - Small Tools & Equip	444.07	5,044.41	2,182.66	5,000.00
535504100 Sewer Dept - Maintenance Profess. Services	0.00	0.00	0.00	10,500.00
535504200 Sewer Dept: Communications	3,405.74	3,583.12	3,277.15	3,000.00
535504700 Sewer Dept: Utilities For Shop	2,714.40	2,516.34	2,638.59	3,300.00
535504800 Sewer Dept: Equipment Maint.	51,002.90	82,971.43	53,055.48	51,500.00
535506301 Weed Abatement	0.00	0.00	0.00	500.00
535701000 Sewer Dept: Clerical Salaries	34,640.87	34,145.20	41,728.24	46,000.00
535701001 Overtime - Accounting Clerk	88.67	163.64	0.00	800.00
535702000 Sewer Dept: Clerical Benefits	20,760.52	21,925.41	26,459.90	35,000.00
535702001 Clerk OT Taxes And Benefits	14.86	20.19	10.94	0.00
535801000 Sewer Dept: Maintenance Wages	80,052.78	69,555.26	81,806.00	81,000.00
535801001 Maintenance: Overtime	2,864.26	4,233.34	2,021.02	3,000.00
535802000 Sewer Dept: Maintenance Benefits	36,972.80	34,965.98	42,759.70	48,000.00
535802001 Maintenance OT Taxes And Benefits	629.29	326.95	967.20	1,000.00
535803100 Sewer Dept: Chemicals/supplies	5,407.81	5,343.99	466.09	7,000.00
535804300 Sewer Dept: Travel Expenses	112.01	415.37	266.41	1,000.00
535804700 Swr.dept: Disposal Electricity	93,359.22	96,105.09	64,763.96	106,000.00
535804800 Swr.dept: Auto Repairs & Maint	0.00	0.00	309.45	350.00
535804901 Contracted Services	5,430.47	1,934.75	420.21	4,100.00
535904001 State Certs & Surcharges	1,750.16	3,181.78	4,978.51	5,000.00
Sewer	\$533,525.93	\$596,452.57	\$576,167.29	\$694,050.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
594356200 Buildings & Structures	43,200.00	47,436.50	31,830.07	50,500.00
594356400 Machinery & Equipment	10,269.95	19,842.48	18,038.50	15,000.00
594357500 Capital Leases Principal	5,834.00	0.00	0.00	0.00
Debt, Interfund Transfers, Non Expenditures	\$59,303.95	\$67,278.98	\$49,868.57	\$65,500.00
Total Expenditures Without Ending Fund Balances	\$592,829.88	\$663,731.55	\$626,035.86	\$759,550.00

	2016 Actual	2017 Actual
Ending Fund Balance	1,630,245.28	1,532,585.00
Fund Gains/losses	270,645.79	

403 Solid Waste Fund

The Solid Waste is an Enterprise fund, accounting for operations much in the same way as a private business. The objective of an enterprise fund is to be self-supporting; this is accomplished by charging user fees. The City has entered into a contract with Basin Disposal, Inc. of Pasco, Washington, for collection and disposal services. Starting January 1, 2016 Basin Disposal took over the billing of the Solid Waste. The City no longer bills for Solid Waste pickup.

Beginning Fund Balance



Title	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800403 Beginning Balance (Includes Operating and Reserves)	\$112,309.44	\$111,436.16	\$104,773.49	\$136,281.68
REVENUES				
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
343700000 Sanitation Collections	272,927.06	273,433.02	36,240.62	0.00
343700001 Chipper Services	180.00	215.00	645.00	200.00
333152201 Wood Chipping -Federal Grant	1,542.33	0.00	0.00	0.00
343700003 Surcharge For Solid Waste	42,580.36	44,472.97	4,625.23	0.00
361110403 Interest Earned On Investment	375.18	408.36	250.55	0.00
361110003 Interest On Investment	438.66	479.89	760.64	500.00
Revenues without Beginning Fund Balances	\$318,043.59	\$319,009.24	\$42,522.04	\$700.00

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
537103100 Sanit.dept:accounting Supplies	544.81	227.49	0.00	4,200.00
537104100 Sanit.dept: Audit Expense	0.00	912.00	3,379.80	0.00
537104200 Sanit.dept: Billing Costs	2,584.85	2,598.69	180.89	0.00
537104700 Interfund Taxes For General Fund	19,033.78	15,788.02	3,486.44	0.00
537104900 Miscellaneous	1,392.10	19,087.26	2,496.29	0.00
537105300 Excise/use Tax	15,554.02	0.00	0.00	0.00
537201000 Sanit.dept: Salaries (admin)	10,152.99	10,426.80	0.00	0.00
537202000 Sait. Dept: Salaries (admin) Benef.	4,856.74	5,366.14	375.25	0.00
537604701 Sanit.dept: Waste Transport.	226,259.94	232,699.11	0.00	0.00
537701000 Sanit.dept: Salaries/cstmr Srv	23,618.55	22,972.33	0.00	0.00
537701001 Customer Service - Overtime	57.19	0.00	0.00	0.00
537702000 Customer Service - Benefits	14,852.34	15,594.07	1,095.18	0.00
537702001 Customer Service OT Taxes & Benefits	9.56	0.00	0.00	0.00
Total Expenditures w/o Ending Balance	\$318,916.87	\$325,671.91	\$11,013.85	\$4,200.00

	2016 Actual	2017 Projected
Ending Fund Balance	136,281.68	136,500.00
Fund Gains/losses	31,508.19	

404 Water Emergency Fund

The Water Emergency Fund was established in 2016 to set aside funds for a water emergency. Fund 404 was Established by Ordinance No. 971-2016. This fund can be used for unforeseen or emergency water system expenses. Including repair or replacement of damaged system facilities and supplement operations during the emergency period, or other actions deemed appropriate by the City Council. Under no circumstances can funds from this fund be used for normal operations, maintenance or repair.

Beginning Fund Balance

Account	Title	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
308800104	Beginning Fund Balances	\$0.00	\$0.00	\$0.00	\$0.00
Revenues					
		2014 Actual	2015 Actual	2016 Actual	2017 Proposed
3973460000	Water Revenue	0.00	0.00	0.00	200,000.00
Total Revenues with beginning Fund Balance		\$0.00	\$0.00	\$0.00	\$200,000.00
Expenditures					
		2014 Actual	2015 Actual	2016 Actual	2017 Proposed
557304100	Hotel/Motel Committee Allocations	0.00	0.00	0.00	0.00
Expenditures with Ending Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
508100000	Ending Fund Balance	0	0	0	\$200,000.00

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.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800414 DWSRF Beginning Fund Balance	\$0.38	\$0.61	\$0.61	\$0.61
397340202 Transfer From Water Fund -Debt Payment	28,184.00	27,584.12	26,984.47	26,400.00
Total Revenue from transfers	\$28,184.00	\$27,584.12	\$26,984.47	\$26,400.00
591347200 Dwsrf:principal Payment	23,986.19	23,986.19	23,986.19	24,000.00
592348000 Dwsrf Loan: Interest Payment	4,197.58	3,597.93	2,998.28	2,400.00
Total Debt Service Payments	\$28,183.77	\$27,584.12	\$26,984.47	\$26,400.00

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.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308100415 Beginning Fund Balance	245,720.61	245,720.61	245,720.61	138,960.61
361100005 Interest Earned On Investment	0.00	0.00	0.00	0.00
Total Revenue from transfers	245,720.61	245,720.61	245,720.61	138,960.61
	Actual	Actual	Actual	Proposed
591347204 USDA Principal Last Payment	0.00	0.00	106,760.00	0.00
591347414 Payoff Farm Bond	0.00	0.00	0.00	138,680.00
Total Debt Service Payments	\$0.00	\$0.00	\$106,760.00	\$138,680.00

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.

	2014	2015	2016	2017
	Actual	Actual	Actual	Actual
308800416 Beginning Balance	96,784.68	98,676.92	100,546.03	100,884.78
	Actual	Actual	Actual	Proposed
361110416 Interest on Investment	1,892.24	2,294.11	2,069.62	1,550.00
Total Miscellaneous Revenues	1,892.24	2,294.11	2,069.62	1,550.00
	Actual	Actual	Actual	Proposed
397340000 Interfund Transfer From Water Dept	129,202.50	123,930.00	122,499.13	100,000.00
397347009 Interfund Transfer From Water Series B	100,000.00	0.00	0.00	0.00
397347010 USDA Principal Retirement	750,000.00	100,000.00	672,508.10	
Total Revenue from transfers	\$979,202.50	\$223,930.00	\$795,007.23	\$100,000.00
	Actual	Actual	Actual	Proposed
591347201 2004 Wtr Bond Principal (usda)	776,834.87	158,128.43	751,293.22	0.00
591347202 2005 Farm Bond PRIN (Re-Issue)	100,000.00	0.00	0.00	202,000.00
592348300 2005 Farm Bond I (re-issue)	22,442.50	17,170.00	17,170.00	0.00
592348301 2004 Wtr Bond Interest (usda)	79,925.13	48,631.57	27,974.88	0.00
592348400 Bond Administration	0.00	425.00	300.00	0.00
Total Debt Service Payments	\$979,202.50	\$224,355.00	\$796,738.10	\$202,000.00

633 State Remittance Fund

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual
308800633 Beginning Balance	9,910.66	10,745.48	6,353.32	6,012.86
REVENUES				
	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
389300002 Weapons Permits DOL	574.00	715.00	750.00	500.00
389300000 Building Permit: St.sur.chrg.	162.00	139.50	216.00	250.00
389300100 Weapons/fingerprints	359.75	329.75	408.50	450.00
389300004 Trauma Care	938.89	977.38	811.93	1,200.00
389303100 Auto Theft Prevention Fee	1,809.94	1,918.20	1,629.99	2,000.00
389303200 Trauma Brain Injuries	352.31	367.59	320.55	500.00
389300005 ST Gen Fund 54	222.49	236.37	277.35	250.00
389300900 State Patrol Highway Account	511.83	285.23	112.89	300.00
389301400 HWY Safety Act	142.75	79.48	31.42	200.00
389301500 Death Inv Acct	89.90	50.07	19.77	150.00
389300006 ST Gen Fund 40	13,353.13	13,074.69	11,749.11	25,250.00
389300007 ST Gen Fund 50	6,078.88	7,171.78	6,622.69	11,110.00
389300102 Crime Lab Analysis	147.13	11.09	1.45	1,010.00
389300008 Judicial Info Systems Account	3,476.74	3,913.83	3,974.28	4,550.00
389300009 School Zone Safety	276.44	475.09	256.10	1,000.00
389300200 County/crime Victim Compnstn	492.01	539.57	462.17	650.00
389300003 Confiscated & forfeited property	0.00	0.00	50.00	0.00
Revenues Without Beginning Fund Balances	\$28,988.19	\$30,284.62	\$27,694.20	\$49,370.00

	2014 Actual	2015 Actual	2016 Actual	2017 Proposed
EXPENDITURES				
589300012 Court Receipts - State Remit.	19,654.50	16,538.56	0.00	0.00
589300000 Building Permits -st.surcharge	171.00	148.50	229.50	250.00
589300200 County/crime Victim Compenstn	0.00	2,882.22	462.15	650.00
586990000 School Zone Safety	276.44	565.54	217.60	1,000.00
589300002 Weapons Permits	306.00	699.00	684.00	500.00
589300100 Weapons/fingerprints	286.50	326.25	423.25	450.00
589309601 Breath Test - State	881.05	414.59	0.00	0.00
589300008 Judicial Info System	3,476.74	4,200.86	4,158.43	4,550.00
589300010 Trauma Brain Injuries	352.31	392.02	329.81	500.00
589303100 Auto Theft	1,809.94	2,050.69	1,676.31	2,000.00
589300005 ST Gen Fund 54	0.00	61.03	278.33	250.00
589300102 Crime Lab Analysis	0.00	0.00	1.45	1,000.00
589300900 ST Patrol HWY Account	0.00	14.85	169.27	300.00

	2014	2015	2016	2017
	Actual	Actual	Actual	Proposed
589301400 HWY Safety Account	0.00	4.11	29.73	200.00
589301500 Death Inv Account	0.00	2.58	18.71	150.00
589300006 ST General Fund 40	0.00	3,331.85	11,852.52	25,250.00
589300007 ST General Fund 50	0.00	2,000.75	6,668.61	11,110.00
589300004 Trauma Care	938.89	1,043.38	834.99	1,200.00
Expenditures Without Ending Fund Balances	\$28,153.37	\$34,676.78	\$28,034.66	\$49,360.00

Resources

- A. Ordinance No. 972-2016 Annual Budget Adopted
- B. Resolution No. 2016-11 Salary Schedules
- C. Ordinance No. 968-2016 Valorem General Property taxes and Levy Certification
- D. Debt Obligation
- E. Capital Facility Project 2017
- F. Long Terms Capital Expenses
- G. Directory of Officials
- H. Glossary of Budget Terms

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 972-2016

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF CONNELL FOR THE 2017 FISCAL YEAR IN THE TOTAL AMOUNT OF \$15,131,285.00 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 2017, 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	3,783,740.00	3,783,740.00
002	General Reserve Fund	1,180,000.00	1,180,000.00
101	Street Fund	1,915,260.00	1,915,260.00
104	Hotel/Motel Tax Fund	58,350.00	58,350.00
111	General Support Fund	987,760.00	987,760.00
300	Capital Facilities Fund	217,470.00	217,470.00
401	Water Utility Department Fund	3,952,300.00	3,952,300.00
402	Sewer Utility Department Fund	2,292,135.00	2,292,135.00
403	Solid Waste Fund	140,700.00	140,700.00
404	Water Emergency Fund	200,000.00	200,000.00
414	DWSRF Loan (CTED)	26,400.00	26,400.00
415	Water/Sewer Bond Reserve	138,680.00	138,680.00
416	Water/Sewer Bond Redemption	202,000.00	202,000.00
633	State Remittance Fund	57,950.00	57,950.00
	TOTAL	\$15,152,745.00	\$15,152,745.00

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, 2017 are fixed at \$15,152,745.00.

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.

ORDINANCE NO. 972-2016
ADOPTING THE 2017 BUDGET
Page 2.

PASSED by the City Council for the City of Connell, Washington, this 19
day of DEC, 2016; and APPROVED by the Mayor this 20 day of
DEC, 2016.

Bruce Blackwell
Bruce Blackwell, Mayor

ATTEST:

Rose Courneya
Rose Courneya, City Clerk-Treasurer

APPROVED AS TO FORM:

Dan F. Hultgren
Dan F. Hultgren, City Attorney

INTRODUCED: 12/20/16
ADOPTED: 12/19/16
APPROVED: 12/20/16
PUBLISHED: 12/29/16, 2016 in the Franklin County Graphic,

A COPY OF THIS ORDINANCE WAS SENT TO THE OFFICE OF THE STATE
AUDITOR ON THE 21st DAY OF Dec., 2016.

City of Connell, Washington

RESOLUTION NO. 2016-11

A RESOLUTION SETTING SALARY SCHEDULES FOR 2017.

WHEREAS, the City Council of the City of Connell has discussed salaries for city employees for the year 2017, 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 1% Cost of Living Adjustment (COLA) upon the current 2016 salary matrix which has been established by council and discussed previously with employees to be for Non-Union employees. The Union salary negotiations have not been finalized, therefore salaries set forth in this resolution reflect a 0% Cost of Living Adjustment (COLA) upon the current 2016 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	6,971.73 – 8,324.61
City Clerk/Treasurer	4,954.68 – 5,916.14
Accounting Clerk	2,896.90 – 3,459.05
Accounting Clerk	2,896.90 – 3,459.05
Accounting Clerk	2,896.90 – 3,459.05
Building Services Clerk	3,521.20 – 4,204.49
Fire Chief	5,462.53 – 6,522.55
Public Works Director	4,954.68 – 5,916.14
Public Works Supervisor	4,280.03- 5,110.59
Wastewater Treatment Plant Operator	3,697.26 – 4,414.72
Maintenance Position III/Water Operator	3,353.52 – 4,004.28
Maintenance Position II	3,041.74 – 3,632.00
Maintenance Position II	3041.74 – 3,632.00
Maintenance Position II	3041.74– 3,632.00
Police Chief	5,735.66– 6,848.67
Police Sergeant	4,595.38– 5,172.15
Police Patrolman	4163.19 – 4,685.71
Police Patrolman	4163.19 - 4,685.71

SECTION 2: This resolution shall be in full force and effect January 1, 2017.

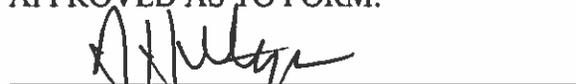
PASSED BY THE CITY COUNCIL of the City of Connell, Washington, and
APPROVED by the Mayor this 3 day of October, 2016.


Bruce Blackwell, Mayor

ATTEST:


Rose Courneya, City Clerk-Treasurer

APPROVED AS TO FORM:


Dan F. Hultgren, City Attorney

INTRODUCED: 10/3/2016
ADOPTED: 10/3/2016
APPROVED: 10/3/2016

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 968-2016

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 2017 calendar year; and

WHEREAS, the City of Connell's actual levy amount from the previous year was \$449,703.00; and

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

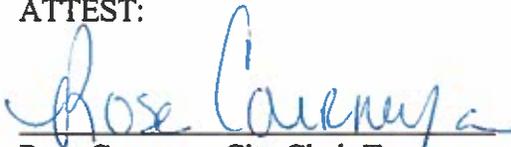
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CONNELL, WASHINGTON, as follows:

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected for the 2017 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,497.03 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 3 day of October, 2016; and APPROVED by the Mayor this 3 day of October, 2016.

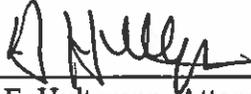

Bruce Blackwell, Mayor

ATTEST:


Rose Courneya, City Clerk-Treasurer

ORDINANCE NO. 968-2016
Ad Valorem Property Tax
Page 2

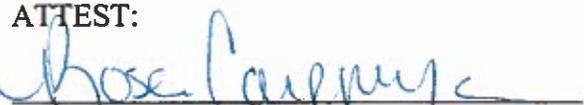
APPROVED AS TO FORM:



Dan F. Hultgren, Attorney

INTRODUCED: 10/3/2016
ADOPTED: 10/3/2016
APPROVED: 10/3/2016
PUBLISHED: 10/13/2016 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 5 day of October, 2016.

ATTEST:


Rose Courneya, City Clerk-Treasurer



Levy Certification

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

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

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

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

of said district requests that the following levy amounts be collected in 2017 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 12/19/16:
(Date of Public Hearing)

Regular Levy: \$460,116.00
(State the total dollar amount to be levied)

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

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

Signature: Rose Conveyer

Date: 1/70/17

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

DEBT OBLIGATION PROJECTIONS

YEAR	2017	2018	2019	2020	2021	2022	2023	2024	2025
Farm Bonds (1.75 mill) Variable Interest Rate									
Principal	335,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	8,080.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	343,080.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Support loan #1 Water Farm Bonds Interest									
Principal	64,452.09	65,096.61	65,747.58	66,405.05	67,069.10	67,739.74	68,417.14	69,093.66	69,770.28
Interest	3,985.10	3,320.58	2,669.61	2,012.14	1,348.09	677.40	0.00	0.00	0.00
Sub-Total	68,437.19	68,417.19	68,417.19	68,417.19	68,417.19	68,417.14	68,417.14	68,417.14	68,417.14
Principal Balance	352,059.08	266,961.47	201,213.89	134,808.84	67,739.74	-	-	-	-
Waterline DWSRF Loan @ 2.5%									
Principal	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19	23,986.19
Interest	2,388.61	1,798.67	1,199.31	599.65	0.00	0.00	0.00	0.00	0.00
Sub-Total	26,374.80	25,784.86	25,185.50	24,585.84	24,585.84	24,585.84	24,585.84	24,585.84	24,585.84
Principal Balance	71,958.57	47,972.38	23,986.19	0.00	0.00	0.00	0.00	0.00	0.00
General Support loan #2 to Water @ 1% USDA Bonds									
Principal	48,751.64	49,239.16	49,731.55	50,228.88	50,731.15	51,238.46	51,750.85	52,268.34	52,791.02
Interest	4,039.40	3,551.88	3,059.49	2,562.18	2,059.89	1,552.58	1,040.19	522.68	0.00
Sub-Total	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.02	52,791.02
Principal Balance	355,188.37	305,949.21	256,217.66	205,988.80	155,257.65	104,019.19	52,268.34	0.00	0.00
Public Works Board Loan @ .50% 30yrs									
Principal	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67
Interest	2,855.85	2,741.62	2,627.39	2,513.15	2,398.92	2,284.68	2,170.45	2,056.21	1,941.99
Sub-Total	48,549.52	48,435.29	48,321.05	48,206.82	48,092.59	47,978.35	47,864.11	47,749.88	47,635.66
Principal Balance	1,086,548.03	1,050,854.36	1,015,280.70	959,567.03	913,673.36	866,179.89	822,466.03	778,792.36	731,068.69
Water Right Purchase @ 5%									
Principal	600,363.19	-	-	-	-	-	-	-	-
Interest	24,672.46	-	-	-	-	-	-	-	-
Sub-Total	625,035.65	-	-	-	-	-	-	-	-
Principal Balance	-	-	-	-	-	-	-	-	-
Police Dept Vehicles									
Principal	32,817.77	29,207.70	30,960.09	30,960.09	30,960.09	30,960.09	30,960.09	30,960.09	30,960.09
Interest	-	3,610.07	1,857.68	-	-	-	-	-	-
Principal Balance	60,187.79	30,960.09	30,960.09	30,960.09	30,960.09	30,960.09	30,960.09	30,960.09	30,960.09
TOTAL REMAINING PRINCIPAL & Interest	1,916,020.84	1,702,797.51	1,486,678.44	1,300,364.67	1,137,548.20	972,188.88	874,754.37	776,792.36	731,098.69
TOTAL YEARLY OBLIGATION	1,197,056.33	228,246.45	227,532.55	194,000.89	169,300.82	169,186.53	100,655.15	100,540.90	47,635.66

DEBT OBLIGATION PROJECTIONS

Farm Bonds:

In 2000 the City issued bonds for the purchase of the Rodstol Farm. These were redeemed in 2005 and new bonds were issued. In 2011 the City retired Series A of the bonds through an interfund loan from the General Support Fund. The Council approved paying off the Farm Bonds in the 2017 Budget.

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

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.

DWSRF Loan:

In 2001 the City obtained a loan for the replacement of a mainline on the east side of town and the replacement of existing waterlines in Striker. In 2004 the City issued bonds for improvements to the water system that included a waterline from the farm and improvements to Terrace Heights and Sagewood. Councilmember approved paying off USDA loan in the 2016 Budget.

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

In 2014 Council approved an interfund loan from General Support to the Water Fund to pay down \$750,000 in principal for the USDA loan. The loan for \$500,000 @ 1% per annum on the outstanding principal balance shall not exceed eleven years.
In 2011 the City entered into a loan agreement, for \$1,325,116.36, with the Public Works Board to replace deteriorated water lines in the Klindworth and Campbell additions.
In 2007 the City entered into a Purchase and Sale Agreement with the Hardungs to purchase water rights. The first payment was made in 2011, subsequent payments are due on the annual anniversary date of each year until the eighth year at which time the entire remaining balance shall be paid in full. Council approved paying of the Water Rights in the 2017 Budget.

Water Rights:

Council approved the purchase of three new Police Cars in the 2017 Budget. Annual payments would be made on a three year term.

Capital Leases

As of 2017-Debt outlook

	Farm Bonds	Water Loan #1	DWSRF	Capital lease Police	Water Loan #2	PWB	Water Rights	Total Debt payments per year
2017	343,060.36	68,417.19	26,384.80	32,817.77	52,791.04	48,549.52	625,035.65	1,197,056.33
2018	0.00	68,417.19	25,785.16	32,817.77	52,791.04	48,435.29	-	228,246.45
2019	0.00	68,417.19	25,185.50	32,817.77	52,791.04	48,321.05	-	227,532.55
2020	0.00	68,417.19	24,585.84	0.00	52,791.04	48,206.82	-	194,000.89
2021	0.00	68,417.19	0.00	0.00	52,791.04	48,092.59	-	169,300.82
2022	0.00	68,417.19	0.00	0.00	52,791.04	47,978.35	-	169,186.58
2023					52,791.04	47,864.11	-	100,655.15
2024					52,791.04	47,749.88	-	100,540.92
2025-2041						794,270.19		794,270.19
	343,060.36	410,503.14	101,941.30	98,453.31	422,328.32	1,179,467.80	625,035.65	3,180,789.88

Debt owed from the City to the City for internal loans as of 2017 | 2,347,958.42
832,831.46
3,180,789.88

CAPITAL FACILITIES PROJECTS

Capital expenditures are made across various funds and enterprises administered by the City. A narrative of the proposed capital expenditures in 2017 within each fund is provided below.

Fund	NAME	DESCRIPTION	AMOUNT
GENERAL FUND 001			
	Police Department		
	Equipment	New Police Car Equipment	30,000.00
	Machinery & Equip	Patrol Car	33,000.00
		SUB-TOTAL	63,000.00
	Fire Protection		
	Machinery & Equip	Fire hose replacement	15,000.00
		SUB-TOTAL	15,000.00
	Community Center		
	Bldgs & Structures	Paint exterior, replace plants, trees and rock. Irrigation.	11,000.00
		SUB-TOTAL	11,000.00
	Park & Recreation		
		Building Improvement	11,000.00
		SUB-TOTAL	11,000.00
		Total General Fund	100,000.00
STREET FUND 101			
	Machinery & Equipme	PU Carge Box & Auto gate opener install	15,000.00
		Crack/Chip Seal Maintenance	30,000.00
		TIB-East Birch Construction-City match	85,000.00
		TIB-Chip Seal Project-City Match	112,120.00
		TIB-S. Columbia Ave.-Sidewalk City Match	20,000.00
		Total Street Fund	262,120.00
HOTEL/MOTEL FUND 104			
	Machinery & Equipme	Float	2,633.00
		Total Hotel/Motel Fund	2,633.00
CAPITAL FACILITEIS FUND 300			
			0.00
		Total Capital Facilities Fund	0.00
WATER FUND 401			
		Engineering For Well #6 and Southside Waterlines	200,000.00
		Loan-USDA-Rural Development	1,500,000.00
	Bldgs & Structures	Well rehab	51,500.00
	Machinery & Equip	6,700 for Cargo box and 8300.00 for shop yard auto	15,000.00
		Total Water Fund	1,766,500.00
SEWER FUND 402			
	Bldgs & Structures	Lift station rebuild	50,500.00
	Machinery & Equip	6,700 for Cargo box and 8300.00 for shop yard auto	15,000.00
		Total Sewer Fund	65,500.00
		TOTAL CAPITAL PROJECTS EXPENDITURES	2,196,753.00

Capital Improvement/Equipment Replacement Schedule

Fire Department

No.	Item	0-5 Years 2017- 2021	6-10 Years 2022-2027	11-15 Years 2028- 2033	16-20 Years 2034-2039
1	Vehicles				
	Command 201 (Replace 2020, again in 2035)	\$15,000	\$0	\$0	\$15,000
	Engine - 2011 (Replace 2025)	\$0	\$300,000	\$0	\$0
	Ladder - 2021 (Replace 2035)(Used)	\$0	\$0	\$0	\$300,000
2	Small Tools & Equipment				
	Personal Protective Equipment (Helmets, Coats, Pants, Boots and gloves all have mandatory replacement dates. In 2018 and 2019, 15 complete sets to be replaced. 2020, 3 more complete sets replaced. 2021, 2 more complete sets replaced. 2024 and 2025 8 more complete sets to be replaced. In 2028 the whole replacement cycle begins again	\$40,000	\$40,000	\$40,000	\$40,000
	SCBA's and Air Bottles (2021, replace 4 SCBA and 10 Air Bottles. 2023, replace 2 SCBA and 5 Air Bottles. 2028, replace 2 SCBA and 5 Air Bottles. 2034, start again	\$18,000	\$6,000	\$6,000	\$18,000
	Portable Radios (Radios currently utilized by Dept are old surplus radio and have been free to date, except Command vehicle.	\$0	\$5,000	\$0	\$5,000
	Fire Hose, All Sizes (1 3/4", 2 1/2", 5",)	\$15,000	\$15,000	\$0	\$15,000
	Hand Tools, Both apparatus	\$2,000	\$3,000	\$4,000	\$3,000
	Infrared Camera	\$0	\$10,000	\$0	\$0
	Gas Meters	\$0	\$3,000	\$0	\$6,000
TOTAL 2017 DOLLARS		\$90,000	\$382,000	\$50,000	\$402,000
Apply 5% Annual Inflation Factor		1.276	1.629	2.079	2.653
INFLATED TOTAL		\$0	\$0	\$0	\$0

Capital Improvement/Equipment Replacement Schedule

Water

No.	Item	2017	2018	2019	2020
1	Well Equipment Replacement				
	Well No. 6		\$1,300,000		
2	Vehicles				
	2002 Ford F-350 4x4 - Plow/Spray Truck	Keep until dead			
	2006 F-150 Extended Cab (Tom) (33%)			\$10,000	
	2006 F-150 Extended Cab (Hallie) (33%)			\$10,000	
	2008 Ford F-150 (Ed) (33%)				\$10,000
	2009 Ford F-250 (Kim) (33%) replace w/ new plow attachment				\$10,000
	2012 Ford F-250 (Jose) (33%)				
	2013 Ford Explorer (Larry) (33%)			\$10,000	
	2014 Chev 3/4 T HD (Leo) (33%)				
	2000 Chev 6500 Dump Truck (33%)				\$12,000
3	Heavy Equipment				
	1963 Galion Road Grader (80%) rent grader \$5,000 a year	\$5,000	\$5,000	\$5,000	\$5,000
	1980 Case W-20 Front End Loader (33%)				
	1998 Ford 555 Backhoe (33%) used backhoe - \$50,000			\$17,000	
	2007 Sterling Water Truck			\$5,000	
	2008 JD Mini-Excavator				
4	Utility Trailer (33%)			\$5,000	
5	Air Compressor and Jack Hammer (33%)		\$10,000		
6	Misc. Tools and Equipment	\$5,000	\$5,000	\$5,000	\$5,000
7	0.5 MG Reservoir Recoating				\$30,000
8	3.0 MG Reservoir Roofing Replacement		\$85,000		
9	Pumphouse, Well 9		\$15,000		
10	Pumphouse, Well 10				\$15,000
	TOTAL DOLLARS	\$10,000	\$1,420,000	\$67,000	\$87,000

No.	Item	0-5 Years 2017- 2020	6-10 Years 2022-2027	11-15 Years 2028- 2033	16-20 Years 2034-2039
1	Well Equipment Replacement				
	Well No. 3	\$10,000			\$10,000
	Well No. 4		\$15,000		
	Well No. 5		\$15,000		
	Well No. 6	\$100,000			\$20,000
	Well No. 8			\$20,000	
	Well No. 9			\$17,500	
	Well No. 10			\$20,000	
2	Vehicles				
	2002 F-250 Crew Cab (33%)		\$8,500		\$8,500
	2002 F-350 Super Cab (33%)		\$8,500		\$8,500
	2003 Chev 1500 Ext. Cab (33%)		\$7,300		\$7,300
	2006 F-150 Extended Cab (33%)		\$6,000		\$6,000
	2006 F-150 Extended Cab (33%)		\$6,000		\$6,000
	2000 Chev 6500 Dump Truck (33%)		\$12,000		\$12,000
3	1998 Ford 555 Backhoe (33%) new hoe - \$85,000		\$28,000		
4	1963 Galion Road Grader (10%) used grader \$75,000	\$7,500			\$7,500
5	1980 Case W-20 Front End Loader (33%) used \$60,000			\$20,000	
6	Air Compressor and Jack Hammer (33%)	\$10,000			\$10,000
7	Utility Trailer (33%)		\$10,000		
8	Misc. Tools and Equipment	\$5,000	\$5,000	\$5,000	\$5,000
9					
10	0.5 MG Reservoir Recoating			\$30,000	
11	3.0 MG Reservoir Roofing Replacement	\$85,000			
12	3.0 MG Reservoir Recoating			\$50,000	
13	Pumphouse, Wells 9 & 10	\$30,000			
14	Wellhouse Replacement, Wells 4 & 6		\$40,000		
15	Waterline Replacements, 3,000 LF/Period @ \$65/ LF	\$195,000	\$195,000	\$195,000	\$195,000

TOTAL 2017 DOLLARS	\$442,500	\$356,300	\$357,500	\$295,800
Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
INFLATED TOTAL	\$564,630	\$580,413	\$743,243	\$784,757

CITY OF CONNELL

2017 DIRECTORY OF OFFICIALS

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

Appointed

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

Park & Recreation Board Members

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

Planning Commission Members

- Commission Members
1. Robert Misener
 2. Roger Bailie
 3. Evangeline Ellwein
 4. Vacant
 5. Casey Hart

Mailing Address

CITY HALL	104 E. Adams Street PO Box 1200 Connell, WA 99326-1200 Phone # (509) 234-2701 Fax # (509) 234-4140
CITY ATTORNEY	Dan Hultgrenn 1915 Sun Willows Blvd Suite A Pasco, WA 99301 Phone # (509) 545-8531

Glossary of Budget Terms

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

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

Annual Budget A budget applicable to single fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

Ordinance A statute or regulation enacted by City Council.

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

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