

# City of Connell 2018 Budget



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



# 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 2018 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, 404, 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 projected in the preliminary 2018 budget, the City's total cash and cash equivalent assets at the end of 2018 would be \$6,250,060. The City would maintain a cash balance of at least \$1,000,000 leaving \$5,250,060 (84%) to be held in investments.

## **GENERAL FUND**

For the 2018 Budget the General Fund revenues and expenditures are expected to offset each other at \$2,247,940, not including beginning and ending fund balances. This means that the City needs to be vigilant in keeping expenses down and assuring that revenues are coming in as projected otherwise the City would have to take a look at cutting cost or increasing revenues in some way. Total expenditures for the General Fund are down by 14% from 2017. This is primarily due to the pay off of the Hardung Water Rights in January of 2017, which saved the General Fund approximately \$85,000 in future interest payments.

The City continued to see growth in building and housing for 2017. Eight new homes started construction in 2017. In December of 2016 the Connell Heritage Museum purchased the museum from the City and then purchased adjacent land and the caboose in 2017. The Connell Heritage Museum was then able to expand their facility and start construction of the Museum Annex building. Also in 2017 the Franklin County Public Hospital District was able to complete the purchase of land adjacent to the City Fire Hall for their future expansion project.

In 2017 the City was able to hire a part-time Police Clerk, this position was expanded to full-time for the 2018 budget. The 2018 Budget also includes; \$8, 000 towards the clean-up of the Esquatzel Coulee, \$10,000 for the Comprehensive Plan update, \$23,000 for the purchase of police equipment, \$25,000 for Community Center improvements, and \$8,000 for a new manifold for the pool. Hours of operation have been expanded for 2018 to include swimming lessons.

## **GENERAL RESERVE FUND**

In 2017 a transfer of \$348,000 from the Economic Development Reserve was made to the General Fund to help retire the Hardung Water Rights debt.

The 2018 Budget includes expenses for the Community Center of exterior paint, fridge replacement, stove replacement, and irrigation repair. Expenses for the Police Department include a car payment, body cameras, Kevlar helmets, ballistic shield, door ram, and reimbursement of an officer's wages and partial wages for the Police Clerk.

## **STREET FUND**

Thanks to TIB's Right Washington grant in 2017 the City was able to convert all the standard streetlights to LED lights to reduce electrical costs. For the 2017 budget it was decided that the General Fund would no longer support street operations since it was no longer in a position to help support the Street Fund. This left a shortage of approximately \$40,000 for operations and maintenance of city streets. To help offset the shortage Council reallocated funds from the Street Improvement Reserve to Street Operations, leaving a shortage in the Street Reserve. City Council approved the placement of Proposition No. 1 Sales and Use Tax for Transportation Improvements on the November 2017 Ballot asking voters to approve an increase of 0.002 (.2%) in the City's retail sales and use tax for a period of 10 years to help raise funds for city streets. If approved by the voters, the sales and use tax would increase from 8% to 8.2% and could add an additional \$50,000 to the Street Improvement Reserve.

Capital street projects for 2018 include; Nordheim Road, Crack/Chip Seal Maintenance, Columbia Ave BST Project, East Birch Street, Columbia Ave Sidewalk, and street lights repair. Total expenditures for capital street improvements are budgeted at \$1,667,700. If all projects

receive grant funding it is expected that the City would receive \$1,481,700 in grant allocations and expend \$186,000 from City Street Reserve funds.

#### **HOTEL/MOTEL FUND**

Although revenues for this Fund have seen a decrease over the last few years, we have seen a slight increase for 2017. Expenditures of \$12,000 are being maintained slightly under expected revenues of \$13,000 for 2018.

#### **GENERAL SUPPORT FUND**

There are no budgeted expenditures in this fund for 2018, it does continue to receive two annual loan payments from the Water Fund. Loan #1 was approved in 2011 to help pay down the Water Farm Bonds. Annual payments of \$68,417.19 (include principle and interest) will be concluded in 2022. Loan #2 was approved in 2014 to help pay down the USDA Water loan. Annual payments of \$52,791.04 (include principle and interest) will be concluded in 2024.

#### **CAPITAL FACILITIES FUND**

Staff has continued to work with WSDOT and BNSF on the Connell Rail Interchange Project, with WSDOT providing financial administration. In 2017 a Benefit Cost Analysis, a TIGER grant application, and an INFRA grant application were all completed. The City received the honor of being chosen to receive Co-Sponsorship of the Rail Interchange Project from the Great Northern Corridor Coalition. Construction is anticipated to begin spring of 2018.

#### **WATER FUND**

For 2017 staff retired the Farm Bond debt saving over \$117,000 in interest payments. For 2018 total water debt payments were budgeted at \$195,428.68 compared to \$319,358.69 had the City not retired the Farm Bonds or the USDA Water loan. GIS mapping of the water system was completed in 2017 providing easier tracking and management of the City's water infrastructure. Capital projects that were put on hold for 2017 included construction of the new well that was to replace Well 6 and replacement of water lines at the south end of town. Staff is looking into other more cost effective options other than drilling a new well and continues to look into grant or low interest loan funding. The 2018 budget also includes \$15,000 towards the purchase of trenching and shoring equipment and \$56,000 for maintenance at Well 9. Council approved a 3% rate increase as recommended for 2018 in the FCS study.

#### **WASTEWATER FUND**

Starting in 2016 Public Works Staff participated in an energy saving program to monitor and locate energy savings for the Wastewater Treatment Plant. Over a course of a year Staff was able to achieve a 50% savings in power consumption saving the City roughly \$30,000 in one year alone. GIS mapping of the sewer system was completed in 2017 providing easier tracking and management of the City's sewer infrastructure. This Fund is pretty stable, revenues are budgeted to slightly exceed expenditures. There are no capital projects for 2018 for this fund. Council did approve a 3% rate increase as recommended for 2018 in the FCS Study.

#### **SOLID WASTE FUND**

In 2016 billing for sanitation services were transferred to Basin Disposal Incorporated. This fund now only receives revenue from chipping services and investment interest. Replacements of garbage cans on Columbia Ave have been included in the 2018 budget.

#### **DWSRF FUND**

In 2001 Council approved the DWSRF loan for water improvements. Annual payments of approximately \$25,000 (including principal and interest) will be concluded in 2020.

#### **WATER EMERGENCY FUND**

In 2017 the Water Emergency Fund was created to set aside funds for a water emergency. Under no circumstances can funds from this fund be used for normal operations, maintenance or repair. The minimum balance for this fund was set at \$200,000.

#### **BOND RESERVE FUND**

This Fund held the last payments for the USDA Loan and the Farm Bond. The USDA loan was paid off in 2016 and the Farm Bond was paid off in 2017. This Fund has been closed for 2018.

#### **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 in 2017 this fund has been closed for 2018.

#### **CONCLUSION**

Along with the projects mentioned above that have taken place for 2017 the City was able to accomplish other projects as well. Mayor Blackwell has been diligently working on the City's flood control problem since our flood in February. The goal is to fix the problem prior to another flood that could be possible due to another very wet winter for 2017/2018. City Staff worked with FEMA to secure reimbursement of expenses due to the flood. The City had the fortune of being selected as the recipient of an electric vehicle charging station made possible by a grant awarded to Franklin PUD. It is expected that the installation of the charging station will take place in the spring of 2018. Franklin PUD also was busy in 2017 brining in additional fiber to Connell and installing wireless communications equipment. The goal is to have strong Wi-Fi availability to all areas of the City by the end of 2018. The City of Connell achieved the Tree City USA designation for 2017. Eleven Golden Desert Ash trees were planted along Columbia Avenue and several Plum trees were relocated. The City pool was open once again with limited operations (no heat and no big slides). Each department head presented a Connell University class highlighting their department. As we near the end of 2017 we are wrapping up the budget projections for 2018.

Staff has prepared a conservative yet realistic balanced budget for 2108. 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 T. Peña*

Maria T. Peña, City Administrator

**CITY PROGRAMS REVENUES**

	Appropriated	Preliminary	%	
	2017	2018	Change	
<b>001 General Fund - Beg Bal</b>	1,252,060.00	1,000,000.00	-20%	Beg Bal being kept to \$1mil, overage to go to 002 Fund
Property Tax	494,900.00	499,840.00	1%	
Sales Tax	257,550.00	260,000.00	1%	
Local Criminal tax	75,750.00	84,450.00	11%	Increased revenue
Utility Taxes	679,500.00	713,150.00	5%	Increased revenue
Licenses & Permits	34,300.00	35,000.00	2%	
State Generated Rev	243,600.00	214,700.00	-12%	2017 Included \$50 k for Dept of Ecology grant
Charges for Services & Misc	222,080.00	221,800.00	0%	
Interfund Transfers	524,000.00	219,000.00	-58%	2017 budget included \$348k for Water Rights payoff
<b>Total General Fund</b>	<b>3,783,740.00</b>	<b>3,247,940.00</b>	<b>-14%</b>	
<b>002 General Rsrv - Beg Bal</b>	1,041,300.00	717,000.00	-31%	2017 Water Rights paid off
Civic Facility	700.00	700.00	0%	
Community Development	250.00	250.00	0%	
Economic Development	2,700.00	2,500.00	-7%	
Law Enforcement	1,400.00	1,400.00	0%	
PS Criminal Justice	101,750.00	110,700.00	9%	Increased revenue
Fire Protection	900.00	10,900.00		No transfer was budgeted for 2017
Park & Rec	30,900.00	32,400.00	5%	Increased revenue
Storm Water	100.00	100.00	0%	
<b>Total General Reserve</b>	<b>1,180,000.00</b>	<b>875,950.00</b>	<b>-26%</b>	
<b>101 Street Fund - Beg Bal</b>	450,000.00	402,550.00	-11%	2017 flood expenses
Operating	183,000.00	195,500.00	7%	Increased revenues for natural gas
Capital Improvements	1,282,260.00	1,510,000.00	18%	Additional capital street projects for 2018
<b>Total Street Fund</b>	<b>1,915,260.00</b>	<b>2,108,050.00</b>	<b>10%</b>	
<b>104 Hotel/Motel - Beg Bal</b>	46,000.00	39,000.00	-15%	2017 Beginning Fund balance was less than projected
Taxes & Interest	12,350.00	13,270.00	7%	
<b>Total Street Fund</b>	<b>58,350.00</b>	<b>52,270.00</b>	<b>-10%</b>	
<b>111 Gen Support - Beg Bal</b>	861,020.00	1,106,900.00	29%	No expenditures, only loan payments received
Payments & Interest	126,740.00	126,730.00	0%	
<b>Total Gen Support</b>	<b>987,760.00</b>	<b>1,233,630.00</b>	<b>25%</b>	
<b>300 Capital Fund - Beg Bal</b>	198,570.00	275,000.00	38%	No expenditures budgeted for 2017
Reet 1	9,700.00	13,700.00	41%	Increased revenue
Reet 2	9,200.00	13,200.00	43%	Increased revenue
Railroad	-	17,500.00		Reimbursement for rail grant expenditures
<b>Total Street Fund</b>	<b>217,470.00</b>	<b>319,400.00</b>	<b>47%</b>	
<b>401 Water Fund - Beg Bal</b>	817,100.00	822,100.00	1%	
Operating	1,604,700.00	1,582,400.00	-1%	
Capital Improvements	1,530,500.00	1,502,000.00	-2%	
<b>Total Water Fund</b>	<b>3,952,300.00</b>	<b>3,906,500.00</b>	<b>-1%</b>	
<b>402 Waste Water Beg Bal</b>	1,465,635.00	1,532,930.00	5%	2017 revenues received were higher than projected
Operating	819,500.00	809,300.00	-1%	
Capital Improvements	7,000.00	7,000.00	0%	
<b>Total Waste Water</b>	<b>2,292,135.00</b>	<b>2,349,230.00</b>	<b>2%</b>	
<b>403 Solid Waste Beg Bal</b>	140,000.00	140,760.00	1%	
Misc Revenue	700.00	700.00	0%	
<b>Total Solid Waste</b>	<b>140,700.00</b>	<b>141,460.00</b>	<b>1%</b>	
<b>404 Water Emergency Fund</b>	200,000.00	200,000.00	0%	Emergency Water Fund
<b>414 DWSRF Loan Beg Bal</b>	-	-		
Interfund Transfer	26,400.00	26,000.00	-2%	
<b>415 W/S Bond Rsrv Beg Bal</b>	138,680.00	-	-100%	Farm Bond final payment made in 2017
<b>416 W/S Bond Rdmt Beg Bal</b>	100,450.00	-	-100%	Farm Bond paid off in 2017
Interest & Transfers	101,550.00	-	-100%	
<b>Total Bond Redemption</b>	<b>202,000.00</b>		<b>-100%</b>	
<b>633 Remittance Clearing</b>	57,950.00	57,550.00	-1%	
<b>TOTAL BUDGET ALL FUNDS</b>	<b>15,152,745.00</b>	<b>14,517,980.00</b>		

**CITY PROGRAMS EXPENDITURES**

	Appropriated	Preliminary	%	
	2017	2018	Change	
<b>001 General Fund - End Bal</b>	1,000,000.00	1,000,000.00	0%	
Legislative/Executive	128,900.00	134,800.00	5%	Salary/benefit increase
Judicial	91,860.00	78,500.00	-15%	Decrease for attorney fees
Administration	170,500.00	173,725.00	2%	
Police Dept	984,410.00	1,083,265.00	10%	Salary/benefit increase full time clerk
Fire Protection	299,860.00	265,800.00	-11%	2017 Included \$50 k for Dept of Ecology grant
Community Development	90,500.00	104,900.00	16%	2018 includes cleanup of Coulee & Comp Plan update
Parks & Rec	150,400.00	193,750.00	29%	Salary/benefit increase & updates for Comm Center
General Government	803,510.00	138,200.00	-83%	Paid off Hardung Water Rights in 2017
Library	5,500.00	5,500.00	0%	
Pool	58,300.00	69,500.00	19%	Equipment replacement
<b>Total General Fund</b>	<b>3,783,740.00</b>	<b>3,247,940.00</b>	<b>-14%</b>	
<b>002 General Rsrv - End Bal</b>	656,000.00	656,950.00	0%	
Civic Facility	21,000.00	35,000.00	67%	Transfer to 001 Fund for updates to Comm Center
Economic Development	348,000.00	-		2017 Transfer to 001 for Hardung Water Rights
PS Criminal Justice	144,000.00	173,000.00	20%	Equipment for Police Dept
Park & Rec	11,000.00	11,000.00	0%	
<b>Total General Reserve</b>	<b>1,180,000.00</b>	<b>875,950.00</b>	<b>-26%</b>	
<b>101 Street Fund - End Bal</b>	217,890.00	228,100.00	5%	
Operating	181,250.00	212,950.00	17%	Salary/benefit increase
Capital Improvements	1,516,120.00	1,667,000.00	10%	Capital Projects
<b>Total Street Fund</b>	<b>1,915,260.00</b>	<b>2,108,050.00</b>	<b>10%</b>	
<b>104 Hotel/Motel - End Bal</b>	43,717.00	38,990.00	-11%	Actual Beg Fund balance for 2017 was 15% less
Community Ser/Capital Exp	14,633.00	13,280.00	-9%	
<b>Total Hotel/Motel Fund</b>	<b>58,350.00</b>	<b>52,270.00</b>	<b>-10%</b>	
<b>111 Gen Support - End Bal</b>	987,760.00	1,233,630.00	25%	No Expenditures, receives loan payments
<b>300 Capital Fund - End Bal</b>	217,470.00	301,900.00	39%	No Expenditures for REET funds
Railroad	-	17,500.00		Rail Grant Writing Services
<b>Total Street Fund</b>	<b>217,470.00</b>	<b>319,400.00</b>	<b>47%</b>	
<b>401 Water Fund - End Bal</b>	552,160.00	900,900.00	63%	2017 transferred \$200k and paid off Farm Loan
Operating	1,408,640.00	1,234,600.00	-12%	2017 paid off Farm Loan, professional & well cost down
Capital Improvements	1,991,500.00	1,771,000.00	-11%	2017 transferred \$200k to 404 Water Emergency Fund
<b>Total Water Fund</b>	<b>3,952,300.00</b>	<b>3,906,500.00</b>	<b>-1%</b>	
<b>402 Waste Water End Bal</b>	1,532,585.00	1,546,330.00	1%	
Operating	694,050.00	737,400.00	6%	Increase in supplies and salary/benefit
Capital Improvements	65,500.00	65,500.00	0%	
<b>Total Waste Water</b>	<b>2,292,135.00</b>	<b>2,349,230.00</b>	<b>2%</b>	
<b>403 Solid Waste End Bal</b>	136,500.00	137,860.00	1%	
Operating	4,200.00	3,600.00	-14%	Reduced cost of supplies
<b>Total Solid Waste</b>	<b>140,700.00</b>	<b>141,460.00</b>	<b>1%</b>	
<b>404 Water Emergency Fund</b>	200,000.00	200,000.00	0%	Emergency Water Fund
<b>414 DWSRF Loan End Bal</b>	-	-		Pass through account for DWSRF Loan
Dept Service	26,400.00	26,000.00	-2%	
<b>415 W/S Bond Rsrv End Bal</b>	-	-		No Final payments left to make
Dept Service	138,680.00	-	-100%	Farm Bond final payment made in 2017
<b>Total Bond Reserve</b>	<b>138,680.00</b>	<b>-</b>	<b>-100%</b>	Fund Closed
<b>416 W/S Bond Rdmt End Bal</b>	-	-		No Final payments left to make
Debt Service	202,000.00	-	-100%	Farm Bond final payment made in 2017
<b>Total Bond Redemption</b>	<b>202,000.00</b>	<b>-</b>	<b>-100%</b>	Fund Closed
<b>633 Remittance Clearing</b>	57,950.00	57,550.00	-1%	State Remittance Fund
<b>TOTAL BUDGET ALL FUNDS</b>	<b>15,152,745.00</b>	<b>14,517,980.00</b>	<b>-4%</b>	

## Community Profile

Connell is a thriving rural community, and is located in the Columbia Basin of Eastern Washington. With a population of 5,450 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.



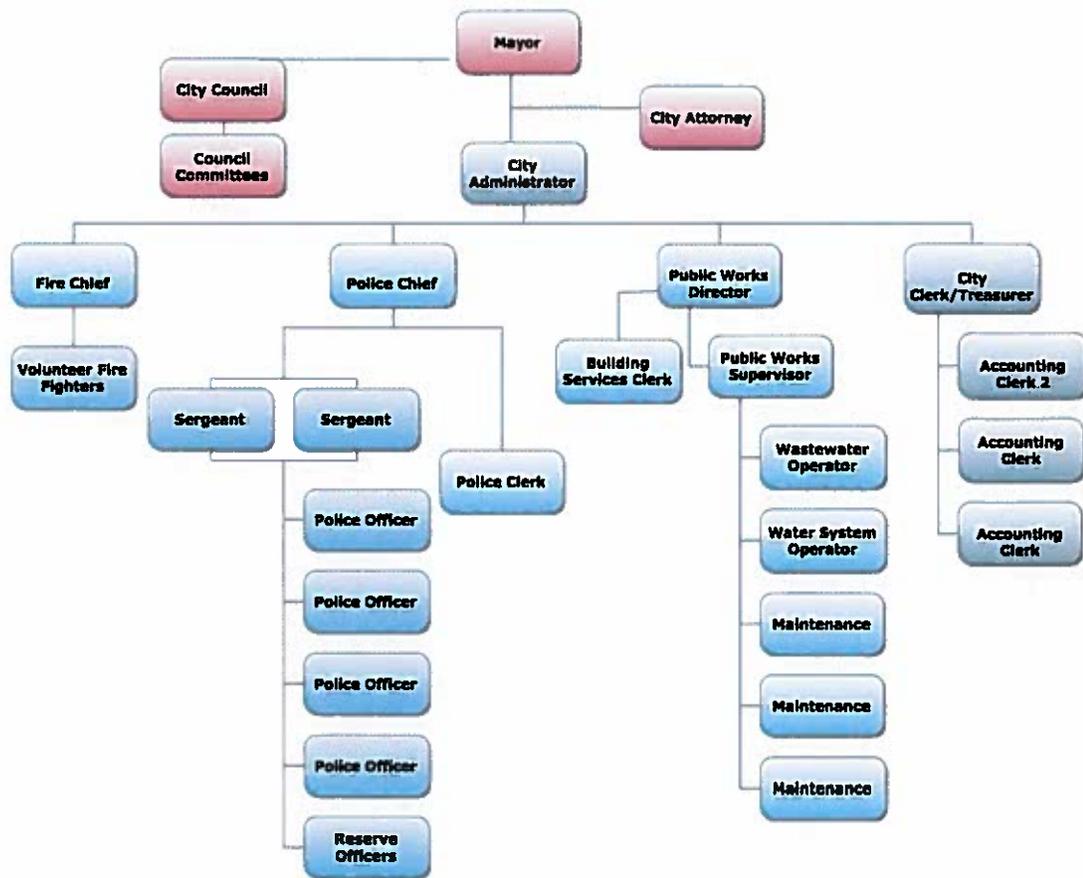
The City celebrated its Centennial in 2010 and unveiled world-class bronze sculptures along the City's main street to mark the occasion. These sculptures along with six forged and painted steel flowers that line the fenced walking path along Highway 395, were developed in coordination with the Washington 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, Alternative 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.

## 2018 City of Connell Organization



# MISSION STATEMENTS

## **Connell Police Department;**

- To serve the public, safeguarding lives and property
- To protect against deception, intimidation, disorder and violence.
- To treat the people with respect and dignity.
- To accept the duties and responsibilities required by law and to serve faithfully, and honestly.
- To investigate diligently those crimes and activities which violate the law or ordinance.
- To utilize professional and cost effective implementation of standards and techniques of law enforcement.

## **Public Works Department;**

- Vision: provides the highest quality water, sewer, street service. It strives to enhance the public health, safety and contribute to the economic viability and quality of life of Connell.
  
- Mission:
- 1) provide the highest quality level of water that meets or exceeds our customer and regulatory standards,
- 2) provide a street system that supports community objectives,
- 3) provide a sewer system that supports growth and complexity of community.
  
- Values:
- 1) Customers-keep the needs and desires of our customers in the forefront of our thoughts and actions,
- 2) Service-contribute responsively to the welfare for the community,
- 3) Financial Health-maintain fiscal integrity by undertaking sound financial practices,
- 4) Employees-recruit, maintain, and motivate a highly qualified, committed workforce,
- 5)Flexibility-adapt to new, different and changing environment,
- 6) Partnership-partner with community, regional, state, and federal interest to meet our customers' needs.

## **Connell Clerk/Treasurer Office;**

- Providing exceptional service with Integrity, Efficiency and professionalism

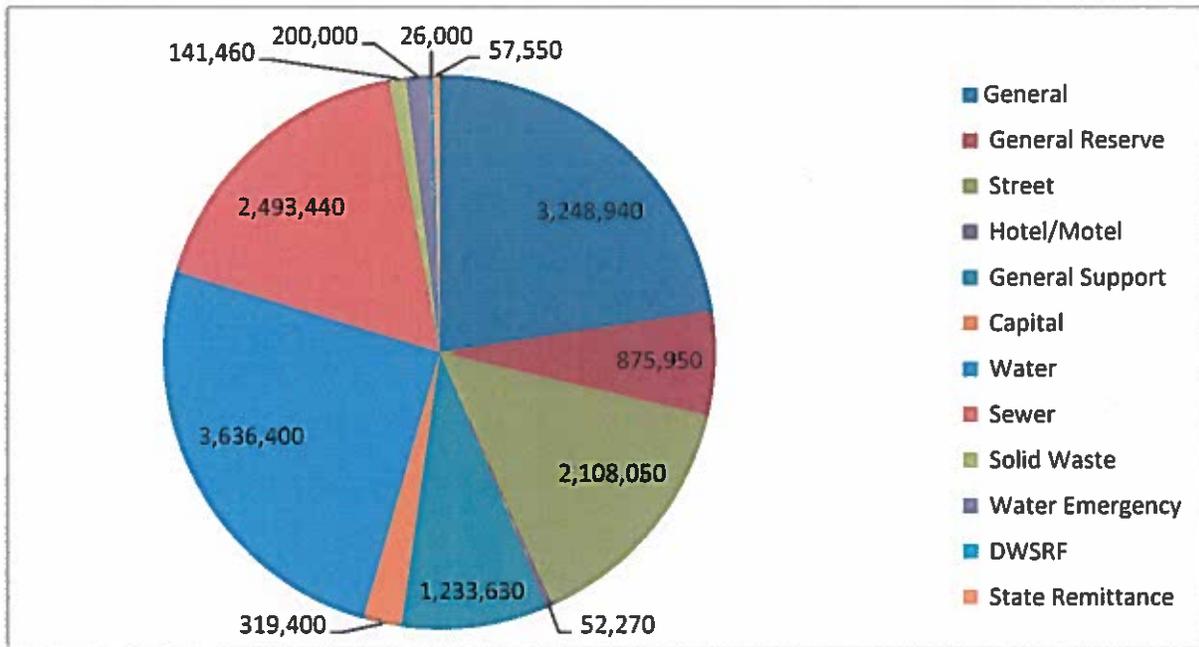
## **Fire Department;**

- Maintain Fire Department resources (Personnel, Equipment, Documentation, and Supplies) in order to provide the City of Connell with a Fire Department that is safe, proactive, effective, properly trained, properly equipped, and integral part of the fire service response team and a resource for our community.

# City of Connell

## 2018 Budget Appropriated

		<b>Revenues</b>	<b>Expenses</b>
001	General Fund	3,248,940	3,248,940
002	General Reserve Fund	875,950	875,950
101	Street Fund	2,108,050	2,108,050
104	Hotel/Motel Tax Fund	52,270	52,270
111	General Support Fund	1,233,630	1,233,630
300	Capital Facilities Fund	319,400	319,400
401	Water Fund	3,636,400	3,636,400
402	Sewer Fund	2,493,440	2,493,440
403	Solid Waste Fund	141,460	141,460
404	Water Emergency Fund	200,000	200,000
414	DWSRF	26,000	26,000
633	State Remittance Fund	57,550	57,550
		<b>14,393,090</b>	<b>14,393,090</b>



## A GUIDE TO CITY OF CONNELL BUDGET

The 2018 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 2018 Budget includes 12 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.

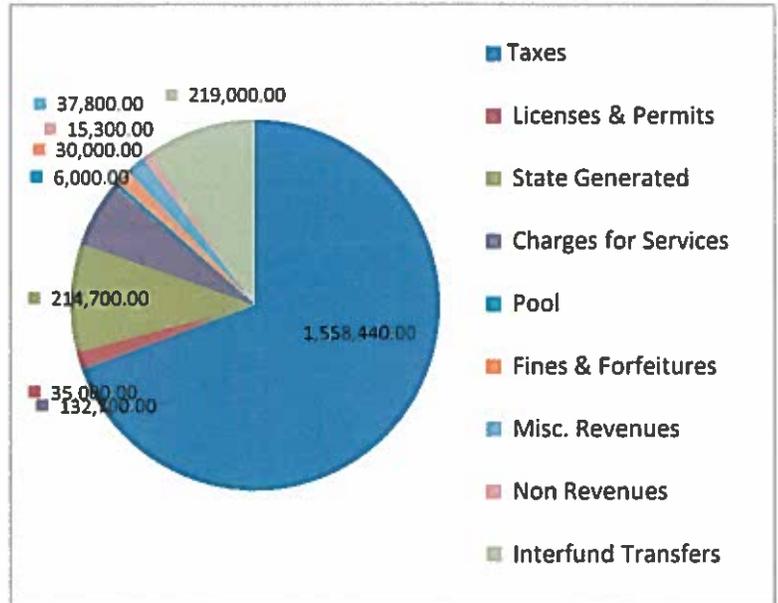
During the summer months, departments begin preparation of their budget requests for the coming year. Throughout this process meetings are held with appropriate staff, including the City Administrator and Clerk/Treasurer to review the budget requests. After compiling the data, the Preliminary Budget 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

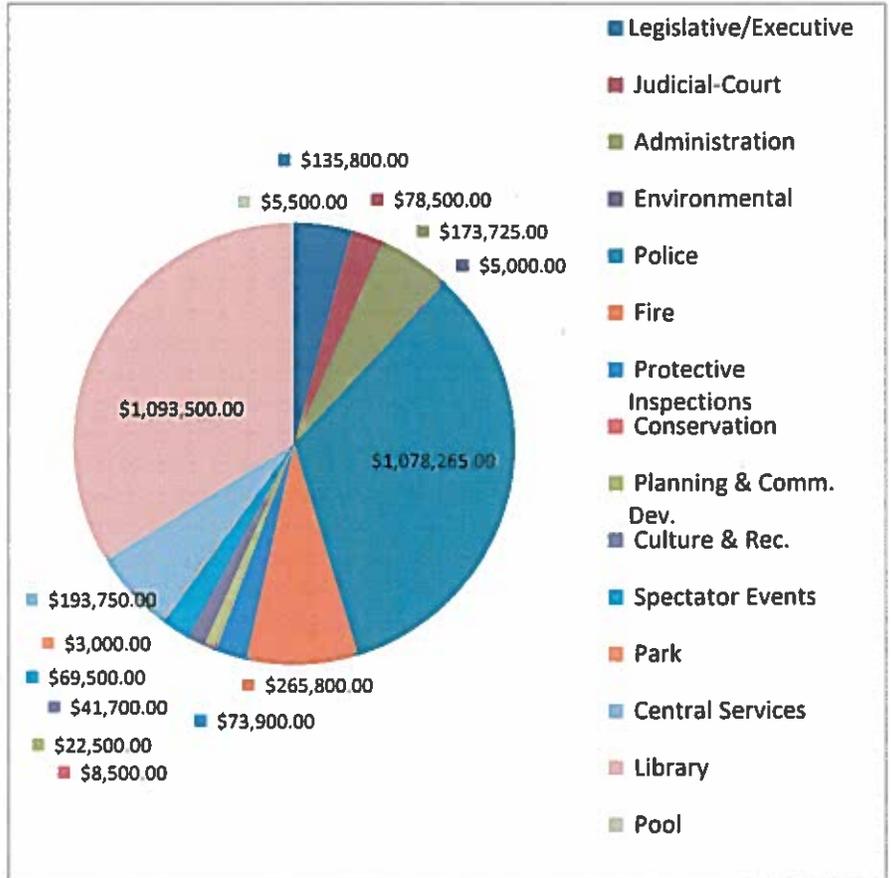
## General Fund Revenues by Departments 2018

Taxes	1,558,440.00
Licenses & Permits	35,000.00
State Generated Revenues	214,700.00
Charges for Services	132,700.00
Pool	6,000.00
Fines & Forfeitures	30,000.00
Misc. Revenues	37,800.00
Non Revenues	15,300.00
Interfund Transfers	219,000.00
<b>Total Revenues without Beginning Fund Balance</b>	<b>2,248,940.00</b>



## General Fund Expenditures by Department 2018

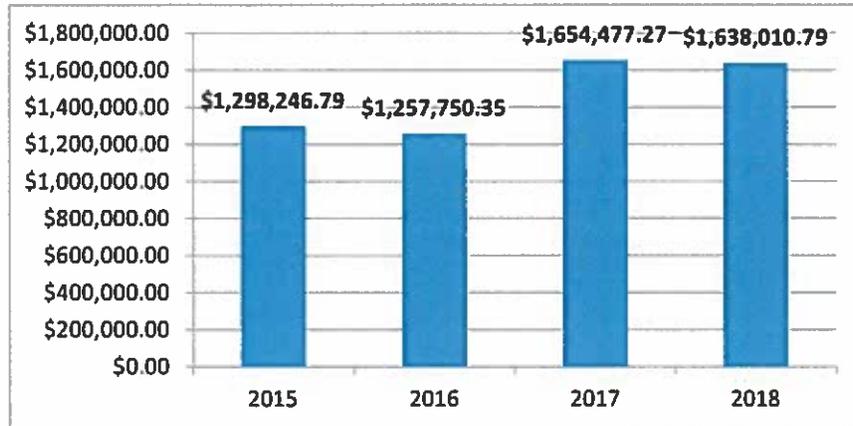
Legislative/Executive	\$135,800.00
Judicial-Court Costs	\$78,500.00
Administration	\$173,725.00
Environmental Service	\$5,000.00
Police Department	\$1,078,265.00
Fire Department	\$265,800.00
Protective Inspections	\$73,900.00
Conservation	\$8,500.00
Planning & Community Develop.	\$22,500.00
Culture & Recreational Activities	\$41,700.00
Pool	\$69,500.00
Spectator Community Events	\$3,000.00
Park Facilities	\$193,750.00
Central Services	\$1,093,500.00
Library	\$5,500.00
<b>Total Expenditure without Ending Fund balance</b>	<b>\$2,248,940.00</b>



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	2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800001	Beginning Balance	\$1,298,246.79	\$1,257,750.35	\$1,654,477.27	\$1,638,010.79

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed	
<b>REVENUES</b>					
311110000	General Property Taxes	442,823.74	450,765.97	403,230.27	499,840.00
311110100	Prop. 1 Voted Funds	0.00	0.00	58,875.18	0.00
313110000	Retail Sales And Use Tax	256,267.80	260,913.47	266,112.30	261,000.00
313610000	Natural Gas 20% State	26,101.83	18,907.78	25,160.81	26,500.00
313710000	Local Criminal Justice Tax	78,623.44	84,316.54	87,739.30	84,450.00
316410000	Water User Fee	123,459.37	128,970.09	130,122.23	125,000.00
316410001	PUD Privilege Franklin County	45,209.09	48,885.88	47,051.69	45,500.00
316420000	Sewer User Fee	46,454.40	48,637.26	50,009.64	48,000.00
316430000	Solid Waste User Fee	19,259.77	20,697.09	24,987.53	23,000.00
316430100	Natural Gas Tax 20% Avista	11,538.31	10,941.83	11,564.42	10,000.00
316470000	Telephone Utility Tax	60,365.45	58,827.35	64,300.29	60,500.00
316480000	PUD Occupational Tax	363,584.44	368,923.92	385,780.50	374,500.00
317200000	Leasehold Excise Tax	366.92	348.03	117.47	150.00
	<b>Taxes</b>	<b>\$1,474,054.56</b>	<b>\$1,501,135.21</b>	<b>\$1,555,051.63</b>	<b>\$1,558,440.00</b>
321990000	Business Licenses	8,250.00	7,745.00	8,905.00	7,500.00
322100000	Building Permits	33,843.23	30,216.44	26,810.65	25,000.00
322300000	Animal Licenses/tags	1,176.00	1,669.00	2,014.50	1,500.00
322400000	Right Of Way Permits	25.00	0.00	25.00	0.00
322900000	Weapons Permits	1,116.00	1,070.00	1,351.00	1,000.00
	<b>Licenses &amp; Permits</b>	<b>\$44,410.23</b>	<b>\$40,700.44</b>	<b>\$39,106.15</b>	<b>\$35,000.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
331166000 Depart Of Justice-Federal	598.85	1,967.47	602.93	0.00
333970500 Homeland Security-Federal	0.00	116,118.47	0.00	0.00
333200000 Federal Indirect Grant DOT radar	0.00	0.00	1,000.00	
334031000 Department of Ecology Grant	0.00	0.00	0.00	
335009100 Pud Privilege State	22,052.79	19,478.08	23,093.97	25,000.00
336009800 City Assistance	113,852.57	116,828.99	116,997.38	114,000.00
336062600 Criminal Justice Special Prgms	5,218.33	5,427.89	5,505.43	5,200.00
336065100 Dui-cities/criminal Just Asst	807.47	842.73	813.06	800.00
336069400 Liquor Excise Tax	14,511.17	25,217.87	25,860.02	24,700.00
336069500 Liquor Board Profits	46,703.09	46,560.19	45,295.99	45,000.00
<b>State Generated Revenues</b>	<b>\$203,744.27</b>	<b>\$332,441.69</b>	<b>\$219,168.78</b>	<b>\$214,700.00</b>
341430000 Franklin Co Pud Services	24,000.00	24,000.00	24,000.00	24,000.00
341810000 Copies	55.78	225.61	36.35	0.00
341930000 Property Clean Up	0.00	318.22	464.08	0.00
342100000 Reserve Officer Security	2,430.00	3,405.00	3,450.00	3,000.00
342100001 Law Enforcement Services	4,531.61	1,401.66	1,096.17	0.00
342200000 Fire Protection Services	100,117.19	94,801.44	97,716.98	98,600.00
342400000 Inspection Fees	0.00	0.00	0.00	0.00
345810000 Zoning-subdivision-plat Review	600.00	350.00	100.00	100.00
345830000 Site Plans - Appeals - Plan Reviews	12,165.54	1,170.27	3,947.92	2,000.00
345830001 Conditional Use-Variance	0.00	250.00	0.00	0.00
345850000 Community Improvement Fee	3,029.73	2,224.00	2,130.45	1,500.00
347300000 Pool Passes & Daily Receipts	15,289.05	3,109.90	5,524.00	6,000.00
347600000 Rentals, Lessons, Lf Grd Trng	5,089.00	652.00	1,545.00	1,500.00
347600200 P&R Program Fees	8,091.00	3,419.00	1,506.00	2,000.00
347900000 Other Fees And Charges	0.00	0.00	0.00	
<b>Charges for Service</b>	<b>\$175,398.90</b>	<b>\$135,327.10</b>	<b>\$141,516.95</b>	<b>\$138,700.00</b>
353100000 Court Receipts: City	32,892.32	28,432.44	38,200.08	30,000.00
369400100 Court Restitution	765.70	795.00	5.62	0.00
359900010 Non Court Fines And Penalties	670.00	398.00	637.00	0.00
359900101 Miscellaneous Fines And Penalties	0.00	0.00	0.00	0.00
<b>Fines &amp; Forfeitures</b>	<b>\$34,328.02</b>	<b>\$29,625.44</b>	<b>\$38,842.70</b>	<b>\$30,000.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
361110001 Interest Earned On Investments	8,507.49	10,590.40	5,800.91	4,500.00
361400000 Sales Interest	238.93	327.93	469.12	100.00
362000000 Pharmacy Bldg Lease	1.00	2.00	0.00	0.00
362000001 Community Center Rental	16,720.00	16,830.00	13,445.00	16,000.00
362000004 Lease of Tower For Wireless-Telco	0.00	200.00	1,300.00	1,200.00
367110002 P & R Sponsorship	1,300.00	0.00	0.00	0.00
367110100 Contributions/Donations	435.00	1,383.50	1,420.00	0.00
369100001 Sale of Scrap and Junk	229.75	3,982.49	4,200.00	0.00
369300000 Confiscated and Forfeited Property	0.00	4,725.00	0.00	0.00
369400000 Judgments And Settlements	9.77	0.00	0.00	0.00
369810000 Revenue Overage/shortage	-0.75	101.59	-318.75	0.00
369910000 Other Miscellaneous Revenue	50,384.30	17,085.34	12,977.70	16,000.00
<b>Misc Revenues</b>	<b>\$77,825.49</b>	<b>\$55,228.25</b>	<b>\$39,293.98</b>	<b>\$37,800.00</b>
386300000 Firemen/Reserve Memb. Dues	480.00	0.00	0.00	0.00
389100001 Refundable Deposits-CC	14,940.00	18,790.00	10,213.01	15,000.00
389300001 Agency Remittance-Non Revenue	0.00	8,588.95	180.00	300.00
<b>Non Revenues</b>	<b>\$15,420.00</b>	<b>\$27,378.95</b>	<b>\$10,393.01</b>	<b>\$15,300.00</b>
395100000 Sale of Capital Assets(land & Building	0.00	63,487.20	0.00	0.00
395200000 Compensation For Loss/Impair	0.00	0.00	0.00	0.00
<b>Other Revenues</b>	<b>\$0.00</b>	<b>\$63,487.20</b>	<b>\$0.00</b>	<b>\$0.00</b>
397180000 Transfer for General Gov.	0.00	10,000.00	0.00	0.00
397180001 Transfer to 002 Econic Develop/Hardguni	0.00	0.00	348,000.00	0.00
397180002 Transer for Special Council Project	0.00	0.00	0.00	10,000.00
397210002 Transfer Reserve to PS CJ	127,755.89	60,544.36	137,235.00	173,000.00
397210003 Transfer to Police Capital	1,915.15	0.00	0.00	0.00
397226400 From Fire Reserve	0.00	0.00	0.00	0.00
397500000 Community Center Capital	0.00	4,202.71	0.00	25,000.00
397766000 Transfer From Park & Rec Reserve	33,598.14	0.00	0.00	11,000.00
<b>Interfund Transfers</b>	<b>\$163,269.18</b>	<b>\$74,747.07</b>	<b>\$485,235.00</b>	<b>\$219,000.00</b>
<b>Revenues With Beginning Fund Balances</b>	<b>\$3,486,697.44</b>	<b>\$3,517,821.70</b>	<b>\$4,183,085.47</b>	<b>\$3,248,940.00</b>

## EXPENDITURES

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
<b>589000099 Employee Deduction Clear</b>	<b>-1,134.65</b>	<b>-635.66</b>	<b>-1290.78</b>	<b>0</b>
511304100 Official Publications/notices	2,814.94	2,534.88	2,162.24	4,000.00
511600000 Legislative - Fuel Consumed	0.00	31.00	0.00	0.00
511601000 Council: Salaries	10,500.00	10,500.00	10,500.00	10,500.00
511602000 Council: Benefits	844.80	839.57	828.00	1,200.00
511603100 Council Supplies	79.92	23.74	53.95	200.00
511604300 Council: Travel	1,409.18	695.82	1,139.61	2,000.00
511604900 Council: Miscellaneous	0.00	37.08	0.00	300.00
<b>Legislative</b>	<b>\$15,648.84</b>	<b>\$14,662.09</b>	<b>\$14,683.80</b>	<b>\$18,200.00</b>
513101000 Mayoral - Salary	7,200.00	7,200.00	7,200.00	7,200.00
513102000 Mayoral - Benefits	623.49	598.71	555.72	700.00
513104200 Mayoral - Communications	360.81	327.24	328.84	700.00
513104300 Mayoral - Travel	2,426.48	1,054.06	868.09	1,000.00
513104900 Mayoral - Misc/prof Develop	495.00	635.00	445.00	600.00
513104904 Special Council Projects	9,633.76	0.00	50.00	10,000.00
513111000 City Administrator - Salary	49,821.42	51,811.28	51,183.88	55,000.00
513112000 City Administrator - Benefits	22,963.44	23,786.16	25,100.57	29,000.00
513113100 Office Supplies	13.38	108.43	255.34	400.00
513113200 Fuel Consumed	108.69	441.98	63.82	0.00
513114200 Communications	934.68	1,221.97	1,357.28	1,500.00
513114301 City Administrator-Travel	1,417.48	435.29	1,052.83	1,500.00
513114900 Dues & Subscriptions	6,415.00	5,949.00	6,243.00	7,500.00
513114902 City Administrator - Prof. Develop.	575.00	520.00	645.00	1,500.00
513114903 W.C.M.A.	0.00	0.00	1,028.59	1,000.00
<b>Executive</b>	<b>\$102,988.63</b>	<b>\$94,089.12</b>	<b>\$96,377.96</b>	<b>\$117,600.00</b>
512505101 Franklin County Court Cost	21,306.24	21,306.24	21,306.24	24,000.00
<b>Judicial</b>	<b>\$21,306.24</b>	<b>\$21,306.24</b>	<b>\$21,306.24</b>	<b>\$24,000.00</b>
515414100 Attorney Prof. Services	24,645.90	52,197.19	24,856.05	30,000.00
515304101 Court Prosecuting Attorney	9,745.56	9,745.56	9,745.56	12,000.00
515304102 Labor Relations Admin.	7,322.22	4,665.74	14,552.22	2,500.00
515914100 Municipal Crt Public Defender	935.73	3,609.25	8,949.90	10,000.00
<b>Legal Services</b>	<b>\$42,649.41</b>	<b>\$70,217.74</b>	<b>\$58,103.73</b>	<b>\$54,500.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
514201000 Financial - Salaries	60,425.22	55,491.15	30,099.68	34,000.00
514201001 Financial - Overtime	0.00	0.00	0.00	500.00
514201002 Buyout Earnings	0.00	0.00	0.00	1,000.00
514202000 Financial - Benefits	34,078.42	33,467.71	19,204.77	21,000.00
514202001 Financ OT Taxes/Benefits	0.00	0.00	0.00	500.00
514202005 Personnel Benefits-Uniforms	0.00	0.00	164.08	500.00
514203100 Office & Operating Supplies	2,071.29	4,359.98	4,558.46	4,500.00
514203200 Financial & Records -fuel	0.00	0.00	127.96	0.00
514203500 Machinery & Equipment	0.00	0.00	0.00	500.00
514204200 Telephone	3,209.01	2,415.16	1,568.89	2,500.00
514204201 Metered Envelopes & Postage	1,115.92	1,494.19	1,778.83	2,500.00
514204300 Travel	1,835.17	1,407.17	2,897.26	2,500.00
514204500 Equipment Lease/rental	7,312.75	6,763.34	7,291.49	7,600.00
514204700 Public Utility Services	9,822.60	10,272.06	11,286.72	13,000.00
514204900 Miscellaneous	499.15	595.35	429.14	1,500.00
514204901 Dues,mbrshps & Subscriptions	668.26	954.59	1,403.40	1,300.00
514204902 Training	1,855.00	1,825.00	4,911.74	4,000.00
514234100 Misc. Services	58.93	162.86	117.00	325.00
514234101 Auditor Services	0.00	10,325.62	2,654.41	2,000.00
514301000 Records Services - Salaries	16,227.14	22,917.97	38,066.64	35,000.00
514301001 Record Services - Overtime	0.00	0.00	23.05	300.00
514302000 Records Services - Benefits	11,236.52	14,922.23	24,297.14	32,000.00
514302001 Record Services OT Taxes/ Ben	0.00	0.00	4.57	300.00
514304901 Codification	979.86	882.81	1,392.47	2,000.00
514905100 Voter Registration	2,983.26	4,464.10	8,438.75	2,600.00
<b>Administration</b>	<b>\$154,378.50</b>	<b>\$172,721.29</b>	<b>\$160,716.45</b>	<b>\$171,925.00</b>
517664900 Nat'l Home Bldg Assoc/I&i Pool	1062.23	988.81	1013.55	1200.00
517902010 Employee Benefits Misc Issues	0.00	0.00	0.00	100.00
517903100 Employee Wellness Program	31.73	98.93	437.93	500.00
<b>Other Admin</b>	<b>\$1,093.96</b>	<b>\$1,087.74</b>	<b>\$1,451.48</b>	<b>\$1,800.00</b>
521101000 Police Dept: Salaries	393,590.57	373,224.80	439,648.58	460,000.00
521101001 Police Dept: Overtime	9,162.03	18,582.19	12,662.66	10,000.00
521101002 Buyout Earnings	0.00	0.00	0.00	3,000.00
521101003 Police Clerk Salaries	6,849.60	9,041.52	20,337.57	38,000.00
521101004 Police Clerk Overtime	0.00	0.00	0.00	150.00
521102000 Police Dept: Benefit	164,262.39	160,877.40	181,387.69	220,000.00
521102001 Police OT Taxes And Benefits	1,329.48	2,595.74	2,159.92	2,500.00
521102002 Police Resrv Pension/Disability	3,500.00	1,690.00	3,295.00	3,800.00
521102003 Police Clerk Benefits	4,772.90	6,272.61	5,285.13	34,500.00
521102004 Police Clerks Benefits OT	0.00	0.00	0.00	500.00
521103100 Office And Operating Supplies	3,051.99	1,182.79	2,299.09	3,000.00

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
521103101 WA Traffic Safety Grant	945.30	0.00	0.00	0.00
521103501 Office Equipment	1,186.72	867.49	1,149.58	2,000.00
521104100 Professional Services	3,329.48	1,222.50	2,967.42	4,000.00
521104101 Auditor Services	0.00	0.00	0.00	2,500.00
521104102 Civil Srvc - Advertising	0.00	0.00	0.00	500.00
521104200 Telephone	9,746.92	8,825.03	7,153.64	10,000.00
521104300 Travel/Training Expense	3,147.43	3,976.74	3,385.35	4,000.00
521104500 Police Operating Leases	2,397.60	2,397.60	2,397.60	2,500.00
521104900 Professional Services Misc	2,353.54	2,695.66	3,345.92	5,000.00
521104901 Civil Srvc - Miscellaneous	0.00	30.00	0.00	100.00
521105100 Intergovernmental Services	12,168.89	12,066.11	12,651.49	18,500.00
521111000 Reserve Wages	835.00	2,990.00	1,970.00	5,000.00
521112000 Reserve Benefits	171.19	336.58	337.90	1,200.00
521203100 Police Operation Supplies	82.96	0.00	0.00	0.00
521202001 Uniform And Clothing	7,417.10	5,174.07	3,469.97	6,000.00
521203102 Bulletproof Vest Grant	0.00	1,182.05	602.48	0.00
521203200 Police - Fuel Consumed	14,822.05	12,084.15	14,995.04	20,000.00
521203500 Small Tools And Equipment	4,453.02	5,251.64	6,537.45	6,000.00
521204000 Office Equipment Maintenance	2,169.32	1,551.57	1,240.99	2,000.00
521204800 Machinery & Equipment	13,887.29	9,429.97	10,846.63	10,000.00
521205100 Dispatch	55,678.00	59,850.00	59,915.00	61,000.00
521213100 Drug Investigation	0.00	0.00	0.00	500.00
521215100 Kids Haven	1,094.50	1,130.56	821.93	1,200.00
521233500 Reserve Equipment	950.58	1,380.50	1,483.35	2,000.00
521234300 Reserve Travel	0.00	100.00	0.00	100.00
521303100 Crime Prevention Supplies	1,722.34	1,902.84	1,393.30	1,500.00
521304000 Crime Prevention Services	701.86	222.43	170.00	1,000.00
521404300 Training - Travel For Training	2,036.02	224.90	478.45	5,000.00
521404900 Training	1,910.00	2,285.43	2,585.92	2,000.00
521504600 Insurance	5,370.27	5,977.10	10,526.79	11,500.00
521504700 Law Enforcement -Utility Services	553.56	617.00	620.94	1,600.00
<b>Law Enforcement</b>	<b>\$735,649.90</b>	<b>\$717,238.97</b>	<b>\$818,122.78</b>	<b>\$962,150.00</b>
523605000 Care & Custody: Intgov.service	44,998.22	28,461.57	65,691.21	60,000.00
<b>Jail Costs</b>	<b>\$44,998.22</b>	<b>\$28,461.57</b>	<b>\$65,691.21</b>	<b>\$60,000.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
554301000 Animal Control Salaries	19,081.01	0.00	0.00	0.00
554301001 Animal Control Overtime	849.08	0.00	0.00	0.00
554302000 Animal Control Benefits	9,261.64	811.78	0.00	0.00
554302001 Animal Control Overtime Benefits	114.60	15.11	0.00	0.00
554303100 Animal Control Supplies	0.00	504.29	424.15	1,000.00
554304100 Animal Control Services	1,950.00	1,425.00	4,246.42	4,000.00
<b>Environmental Services</b>	<b>31,256.33</b>	<b>\$2,756.18</b>	<b>\$4,670.57</b>	<b>\$5,000.00</b>
591217500 Police Capital Leases-Principal	36,460.71	0.00	0.00	3,615.00
<b>Debt Service</b>	<b>36,460.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,615.00</b>
594216000 Police Equip/Homeland Sec. Grant	116,118.47	303.76	0.00	0.00
594216400 Machinery & Equipment	11,614.44	17,603.33	32,817.77	30,000.00
594216401 Police Machinery/Equipment	1,915.15	0.00	0.00	0.00
594216002 Police Equip/City match	38,706.15	101.25	0.00	0.00
594216403 Police Capital-Machinery & Equipmer	0.00	40,000.00	29,919.79	22,500.00
594218300 Police Capital Leases - Interest	364.61	0.00	0.00	0.00
<b>Capital Expenditures</b>	<b>\$168,718.82</b>	<b>\$58,008.34</b>	<b>\$62,737.56</b>	<b>\$52,500.00</b>
522101000 Fire Dept: Fire Chief Salary	72,166.08	74,796.77	61,017.20	81,000.00
522101001 Fire Chief Overtime Federal	17,206.97	6,245.71	-9,261.51	15,300.00
522102000 Fire Dept. Fire Chief Benefits	22,137.88	23,330.12	24,345.09	32,000.00
522102001 Fire Dept -Fed. Fire Chief Benefits	2,786.54	1,050.95	5,084.19	1,500.00
522102002 Fire Dept. Pension/Disability	1,890.00	2,190.00	4,314.30	2,500.00
522103100 Fire Dept: Office/oper Supply	1,210.49	1,319.40	2,276.51	1,500.00
522103500 Fire Dept: Small Tools/Equip	8,074.21	5,398.87	3,660.62	6,500.00
522104200 Fire Dept: Communications	1,242.80	2,355.67	1,862.09	2,000.00
522104300 Fire Dept - Travel	318.33	7.61	968.76	1,000.00
522104301 Fire Federal Reimbursement	384.56	0.00	402.74	0.00
522104700 Fire Dept: Public Utility Srv	3,413.11	3,582.87	4,173.52	4,500.00
522104900 Fire Dept: Dues/Subscriptions	1,533.04	1,563.59	2,728.04	1,500.00
522201000 Fire Dept: Salaries	13,740.00	18,555.00	8,754.54	16,500.00
522202000 Fire Dept - Benefits	2,118.19	2,779.82	4,490.96	3,000.00
522202001 Fire Overtime Benefits	0.00	0.00	0.00	0.00
522204700 Fire Suppression	29,000.00	31,460.00	31,531.70	29,000.00
522204900 Professional Services	461.16	449.77	1,430.51	1,500.00
522304100 Fire Dept: Fire Inspect	224.33	0.00	434.74	500.00
522453100 Fire Dept - Training Supplies	785.86	250.00	315.39	2,400.00

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
522454300 Fire Dept:Travel Expense	0.00	0.00	0.00	500.00
522503100 Facility Repairs & Maint Supplies	821.50	835.92	521.95	4,600.00
522504600 Fire Dept: Insurance	18,991.18	18,089.71	20,048.86	23,000.00
522504700 Utilities	0.00	0.00	476.55	1,000.00
522504800 Repairs & Maint Professional	2,126.20	889.69	7,439.91	2,500.00
522504802 Fire Dept: Improv. Buildings	0.00	0.00	0.00	0.00
522603100 Vehicle & Equip Maint Supplies	0.00	400.72	1,459.46	2,000.00
522603200 Fire Dept: Fuel Consumed	1,606.94	1,543.20	-2,702.66	2,000.00
522604000 Vehicle & Equip Maint Prof.	1,866.56	4,013.35	958.73	3,000.00
522604001 State Depart. Of Ecology Grant	0.00	0.00	0.00	0.00
<b>Fire Control</b>	<b>\$204,105.93</b>	<b>\$201,108.74</b>	<b>\$176,732.19</b>	<b>\$240,800.00</b>
594226401 Fire Dept: Machinery & Equip	23,393.21	0.00	19,469.55	15,000.00
<b>Capital Expenditures</b>	<b>\$23,393.21</b>	<b>\$0.00</b>	<b>\$19,469.55</b>	<b>\$15,000.00</b>
597220000 <b>Transfer to Fire Reserve</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
524101000 Building/plan: Salaries	29,412.96	30,690.36	31,714.16	34,700.00
524101001 Building/planning - Overtime	409.19	0.00	70.66	500.00
524102000 Building/plan: Benefits	15,524.82	16,435.82	17,111.44	19,500.00
524102001 Building/Plan OT Taxes/Ben	50.68	27.42	14.07	500.00
524103100 Building/plan: Office/oper Sup	397.41	208.87	337.44	500.00
524103200 Fuel Consumed	447.37	0.00	88.31	0.00
524104100 Building: Advertising	0.00	0.00	93.00	500.00
524104200 Building/Planning Communcation	0.00	58.29	678.38	700.00
524104800 Machinery & Equipment	0.00	0.00	0.00	500.00
524104900 Miscellaneous	305.00	54.74	863.37	500.00
524205100 Franklin Co Bldg Inspections	29,076.88	18,389.48	18,382.76	15,000.00
524604901 Plat/subdivision Review	0.00	0.00	0.00	1,000.00
<b>Protective Inspections</b>	<b>\$75,624.31</b>	<b>\$65,864.98</b>	<b>\$69,353.59</b>	<b>\$73,900.00</b>
553603100 Weed Control-Supplies	0.00	30.54	1297.10	8500.00
<b>Conservation</b>	<b>\$0.00</b>	<b>\$30.54</b>	<b>\$1,297.10</b>	<b>\$8,500.00</b>
558503100 Planning Operating Supplies	0.00	146.56	237.56	500.00
558504300 Travel Expense	85.18	513.86	624.17	1,000.00
558504900 Professional Development	454.00	597.00	542.73	500.00
558604100 Planning - Professional Services	1,671.00	1,900.00	2,506.39	10,000.00
558604101 Planning/land Use - Advertising	0.00	553.80	0.00	500.00
558604102 Engineer:Studies & Surveys	8,000.00	2,857.50	952.50	10,000.00
<b>Planning &amp; Community Development</b>	<b>\$10,210.18</b>	<b>\$6,568.72</b>	<b>\$4,863.35</b>	<b>\$22,500.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
<b>597580001 Transfer to RR Interchange Match</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
571101000 Recreation Admn: Salaries	8,771.25	2,047.50	0.00	0.00
571102000 Recreation Admn - Benefits	1,239.38	246.93	0.00	0.00
571103100 Recreation Admin: Overhead	3,741.83	0.00	0.00	0.00
571104100 Advertising	525.34	0.00	0.00	0.00
571104200 Recreation-Communications	520.60	258.14	0.00	0.00
571104300 Participant Recreation - Travel	0.00	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	3,699.00	2,556.00	250.00	3,000.00
571204100 Recreation-Professional Services	10.00	0.00	0.00	0.00
571303100 Swim Team Supplies	184.40	0.00	0.00	0.00
571304900 Swim Team Professional Service	130.00	0.00	0.00	0.00
<b>Culture &amp; Recreational Activites</b>	<b>\$18,821.80</b>	<b>\$5,108.57</b>	<b>\$250.00</b>	<b>\$3,000.00</b>
<b>597580001 Transter to RR Interchange Match</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
573903100 Spectator And Community Events - S	2,500.00	0.00	2,500.00	2,500.00
573903101 Community Events - Cinema	1,210.70	0.00	0.00	0.00
573904900 Community Events - Misc.	335.00	684.35	0.00	500.00
<b>Spectator &amp; Community Events</b>	<b>\$4,045.70</b>	<b>\$684.35</b>	<b>\$2,500.00</b>	<b>\$3,000.00</b>
575304100 Museum:Professional Services	67.34	664.35	1,875.00	0.00
575304200 Museum: Communications	119.40	119.40	0.00	0.00
575304700 Museum: Utilities	2,417.66	2,293.65	0.00	0.00
575503100 Center: Janitorial Supplies	3,866.20	3,418.12	2,622.97	4,000.00
575503500 Center:Small Tool/Minor Equip	1,267.80	1,731.77	39.01	1,200.00
575504100 Center: Professional Services	5,809.51	4,763.75	8,721.18	6,000.00
575504200 Center: Communications	427.24	388.14	481.42	500.00
575504600 Center: Insurance	9,966.79	10,650.70	9,699.02	11,000.00
575504700 Center: Utilities	17,073.81	14,989.37	16,114.35	16,000.00
<b>Cultural &amp; Recreational Facility</b>	<b>\$41,015.75</b>	<b>\$39,019.25</b>	<b>\$39,552.95</b>	<b>\$38,700.00</b>
576201000 Swimming Pool: Salaries	36,513.61	3,018.25	15,590.94	28,000.00
576202000 Swimming Pool - Benefits	6,104.23	571.33	2,567.66	3,500.00
576203100 Swim Pool: Office/oper. Supp.	1,102.02	471.08	2,213.26	2,000.00
576203101 Swim Pool: Chemicals	11,280.78	1,645.65	5,576.36	8,000.00
576203102 Swimming Pool - Maint. Supplies	3,244.70	350.99	1,143.04	3,000.00
576203500 Swim Pool: Sm Tools & Equip.	6,026.32	257.93	16,119.20	6,500.00
576203501 Swim Pool: Activity Equip Rplc	62.97	0.00	0.00	1,000.00
576204100 Pool - Professional Services	1,184.16	493.00	609.20	1,500.00
576204101 Swim Pool: Advertising	0.00	0.00	34.40	300.00

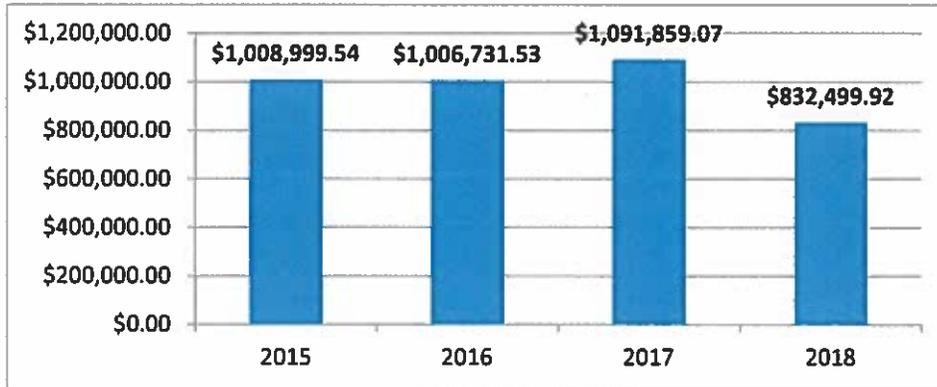
	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
576204200 Swim Pool: Communications	159.51	141.88	132.92	200.00
576204400 Swim Pool: Excise Tax	1,140.89	239.91	70.79	1,200.00
576204600 Swim Pool: Insurance	1,952.84	1,979.99	1,948.50	2,500.00
576204700 Swim Pool: Public Utility Serv	9,014.61	2,164.93	2,150.99	2,500.00
576204701 Swim Pool - Water Services	800.00	400.00	800.00	800.00
576204800 Swim Pool: Maint. & Repairs	4,885.73	182.45	251.48	8,000.00
576204900 Swim Pool: Misc. Services	900.21	0.00	461.21	500.00
<b>Swimming Pool</b>	<b>\$84,372.58</b>	<b>\$11,917.39</b>	<b>\$49,669.95</b>	<b>\$69,500.00</b>
576801000 Park Dept: Salaries	58,639.89	43,415.31	36,588.91	55,550.00
576801001 Park Dept: Overtime	542.46	585.90	676.81	500.00
576802000 Park Dept - Benefits	29,827.54	22,372.50	19,192.87	30,000.00
576802001 Park Dept OT Taxes/Ben	115.07	146.29	157.26	0.00
576803100 Park Dept- Supplies	14,512.34	7,143.00	7,610.36	10,000.00
576803101 Park Facilities-Trees	1,020.60	0.00	0.00	1,000.00
576804600 Park Facilities-Insurance	5,988.21	6,418.21	3,886.03	5,000.00
576804701 Park Facilities-Sanitation	0.00	1,201.72	1,793.13	1,500.00
576804700 Park Dept: Public Utility Srvc	1,496.81	1,717.36	1,591.84	1,500.00
576804800 Park Dept: Maint. & Repairs	848.78	1,809.89	61.02	2,000.00
576804900 Inmate Work Crew Charges	5,329.04	5,358.92	5,330.66	6,000.00
<b>Park Facilities</b>	<b>\$118,320.74</b>	<b>\$90,169.10</b>	<b>\$76,888.89</b>	<b>\$113,050.00</b>
594756200 Community Center Improvement	8,852.00	5,775.60	3,108.55	25,000.00
594766200 Park & Rec Bldgs & Struct	33,598.44	0.00	0.00	11,000.00
<b>Capital Expenditures</b>	<b>\$42,450.44</b>	<b>\$5,775.60</b>	<b>\$3,108.55</b>	<b>\$36,000.00</b>
518104100 CS - Personnel Services	0.00	259.51	429.43	1,000.00
518204100 Property Assessments	4,007.98	4,171.94	4,180.56	5,000.00
518301000 Custodial - Salaries	39,265.46	52,294.73	52,774.49	25,000.00
518301001 Custodial - Overtime	85.71	79.83	227.17	1,000.00
518302000 Custodial - Benefits	17,349.97	23,607.87	24,839.47	15,000.00
518302001 Custodial Taxes And Benefits	17.45	21.51	41.51	800.00
518303100 Custodial Supplies	2,822.13	4,193.14	3,319.81	4,000.00
518103200 Central Service-Fuel Consumed	0.00	0.00	760.97	1,000.00
518304600 City Administration - Insurance	9,872.17	11,422.24	13,057.75	14,000.00
518304800 Repairs & Maint - Contractor	10,672.98	3,767.26	4,374.41	4,500.00
518304900 Inmate Work Crew Charges	610.00	328.12	0.00	1,000.00
518614000 Judgements and Settlement	0.00	6,713.80	0.00	500.00
518803100 Computer Software	4,150.42	776.98	1,685.50	3,000.00
518803101 Computer - Supplies	1,019.96	775.84	2,244.41	3,000.00
518804100 BIAS Software Maint	9,668.81	10,501.43	10,714.85	12,000.00

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
518804101 Network/Website Maintenance	18,800.00	20,054.42	20,330.00	21,000.00
518804102 Equipment Repair	716.27	1,659.06	230.10	1,000.00
518804103 GIS/Annual Maint. Cost	0.00	0.00	4,210.00	4,000.00
518804200 Communications-Interconnect	0.00	0.00	0.00	1,500.00
518904000 Central Services-Other	2,946.00	3,437.70	1,287.82	1,000.00
518904700 Central Services - Utility Services	1,073.74	1,233.24	901.58	1,400.00
518904901 Risk Mgmnt - Claims Processing	1,500.00	250.00	0.00	1,000.00
<b>Central Services</b>	<b>\$124,579.05</b>	<b>\$145,548.62</b>	<b>\$145,609.83</b>	<b>\$121,700.00</b>
557304101 CC/TriCities Visitor Guide	1,285.00	\$0.00	0	0.00
<b>Community Services</b>	<b>\$1,285.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
566105000 Alcoholism: Intergov Service	1,228.29	1,436.41	\$1,429.43	\$1,500.00
<b>Substance Abuse</b>	<b>\$1,228.29</b>	<b>\$1,436.41</b>	<b>\$1,429.43</b>	<b>\$1,500.00</b>
589100001 Misc: Non-Expen / Refunds	15,154.08	16,949.65	10,423.14	15,000.00
589300001 Agency Collections/Non Revenue	0.00	0.00	229.87	0.00
<b>Non Expenditures</b>	<b>\$15,154.08</b>	<b>\$16,949.65</b>	<b>\$10,653.01</b>	<b>\$15,000.00</b>
591347500 Water Rights Purchase	25,181.09	28,779.34	600,363.19	0.00
<b>Debt Service</b>	<b>\$25,181.09</b>	<b>\$28,779.34</b>	<b>\$600,363.19</b>	<b>\$0.00</b>
592348001 Water Rights Interest	33,881.41	30,250.55	24,672.46	0.00
592188002 Water Rights Escrow Fees	65.22	97.83	161.71	0.00
<b>Debt Interest &amp; Fees</b>	<b>\$33,946.63</b>	<b>\$30,348.38</b>	<b>\$24,834.17</b>	<b>\$0.00</b>
594186400 Computer Equipment	0.00	0.00	0.00	0.00
594186401 New Phone System	0.00	11,492.51	0.00	0.00
<b>Capital Expenditures</b>	<b>\$0.00</b>	<b>\$11,492.51</b>	<b>\$0.00</b>	<b>\$0.00</b>
597420000 Transfer To Street Fund	35000.00	0.00	0.00	0.00
<b>Interfund Transfers</b>	<b>\$35,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
572503100 Library:Supplies	283.61	452.54	489.09	500.00
572504100 Library: Maintenance/repairs	1,876.61	585.56	1,005.31	1,000.00
572504700 Library: Utilities	3,037.18	3,241.61	3,433.53	4,000.00
<b>Libraries</b>	<b>\$5,197.40</b>	<b>\$4,279.71</b>	<b>\$4,927.93</b>	<b>\$5,500.00</b>
<b>Expenditures without Ending Fund Balance</b>	<b>\$2,228,947.09</b>	<b>\$1,863,344.43</b>	<b>\$2,544,074.68</b>	<b>\$2,248,940.00</b>

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	2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800002	Beginning Balances	\$1,008,999.54	\$1,006,731.53	\$1,091,859.07	\$832,499.92
<b>Revenues</b>					
		2015 Actual	2016 Actual	2017 Actual	2018 Proposed
361111000	Interest On Investment	872.04	918.84	581.19	700
	<b>Civic Facility Reserve</b>	<b>\$872.04</b>	<b>\$918.84</b>	<b>\$581.19</b>	<b>\$700.00</b>
361111100	Interest On Investment	283.02	279.86	220.74	250.00
395102000	Sales of Capital Assets	0.00	0.00	3,913.20	
	<b>Community Development Reserve</b>	<b>\$283.02</b>	<b>\$279.86</b>	<b>\$4,133.94</b>	<b>\$250.00</b>
361111200	Interest On Investment	3,135.78	3,303.57	1,487.70	2,500.00
395103000	Sale of Capital Assets	0.00	0.00	54,712.50	
	<b>Misc Revenues</b>	<b>\$3,135.78</b>	<b>\$3,303.57</b>	<b>\$56,200.20</b>	<b>\$2,500.00</b>
336062100	CJ - Population	1,424.23	1,488.71	1,516.81	1,300.00
	<b>State Generated Revenues</b>	<b>\$1,424.23</b>	<b>\$1,488.71</b>	<b>\$1,516.81</b>	<b>\$1,300.00</b>
361111300	Interest On Investment	107.29	109.63	81.29	100.00
	<b>Misc Revenues</b>	<b>\$107.29</b>	<b>\$109.63</b>	<b>\$81.29</b>	<b>\$100.00</b>
313150000	Public Safety-Criminal Justice Tax	104,498.65	110,814.45	113,792.88	110,000.00
	<b>Taxes</b>	<b>\$104,498.65</b>	<b>\$110,814.45</b>	<b>\$113,792.88</b>	<b>\$110,000.00</b>
361101341	Interest On Investment PS CJ	951.68	848.15	971.24	700.00
	<b>Misc. Revenues</b>	<b>\$951.68</b>	<b>\$848.15</b>	<b>\$971.24</b>	<b>\$700.00</b>

	2015 Actual	2016 Actual	2017 Actual	
361111400 Interest On Investment Fire Protect.	1,002.75	1,128.88	855.03	900.00
<b>Misc. Revenues</b>	<b>\$1,002.75</b>	<b>\$1,128.88</b>	<b>\$855.03</b>	<b>\$900.00</b>
397220000 Fire Protection-Inter Fund Transfers	10,000.00	10,000.00	10,000.00	10,000.00
<b>Fire Protection</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>
313611000 Natural Gas 20% State	26,101.82	18,907.81	25,160.81	16,500.00
316430200 Natural Gas 20%	11,538.31	10,941.84	11,564.42	15,000.00
316461000 Cable TV 20%	0.00	0.00	0.00	0.00
<b>Parks &amp; Recreation</b>	<b>\$37,640.13</b>	<b>\$29,849.65</b>	<b>\$36,725.23</b>	<b>\$31,500.00</b>
361111500 Interest On Investment-Park & Rec	975.36	1,016.62	935.36	900.00
<b>Misc Revenues</b>	<b>\$975.36</b>	<b>\$1,016.62</b>	<b>\$935.36</b>	<b>\$900.00</b>
361111600 Interest On Investment Storm Water	110.24	100.00	82.68	100.00
<b>Real Estate Excise Tax</b>	<b>\$110.24</b>	<b>\$116.25</b>	<b>\$82.68</b>	<b>\$100.00</b>
<b>Revenues Without Beginning Fund Balances</b>	<b>\$161,001.17</b>	<b>\$159,874.61</b>	<b>\$225,875.85</b>	<b>\$158,950.00</b>

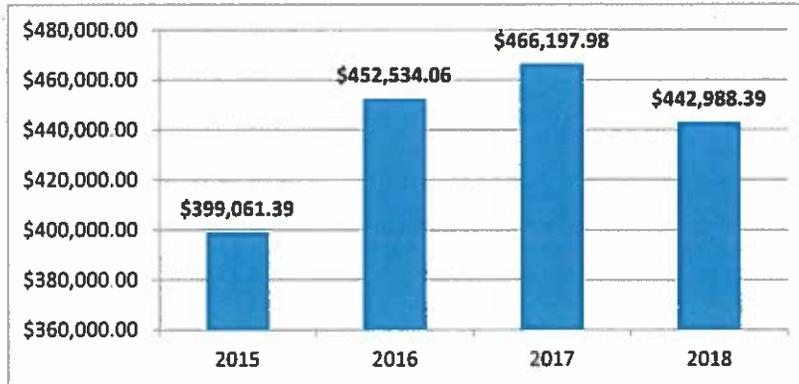
Expenditures	2015	2016	2017	2018
	Actual	Actual	Actual	Proposed
597180000 Transfer to General Government	0.00	10,000.00	0.00	0.00
597180002 Transfer Out-Council Special Proje	0.00	0.00	0.00	10,000.00
597500000 Transfers to General Community Center	0.00	4,202.71	0.00	25,000.00
<b>Civic Facility RSRV</b>	<b>\$0.00</b>	<b>\$14,202.71</b>	<b>\$0.00</b>	<b>\$35,000.00</b>
597180001 Transfer to General Fund Economic Development RSRV	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$348,000.00</b>	<b>\$0.00</b>
597210003 Transfer to Police Capital	1,915.15	0.00	0.00	0.00
<b>Law Enforcement RSRV</b>	<b>\$1,915.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
597210002 Transfer to General for PS Criminal Justice	127,755.89	60,544.36	137,235.00	173,000.00
<b>Public Safety Criminal Justice</b>	<b>\$127,755.89</b>	<b>\$60,544.36</b>	<b>\$137,235.00</b>	<b>\$173,000.00</b>
597226400 Transfer to General for Fire Equip.	0.00	0.00	0.00	0.00
<b>Fire Protection RSRV</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
597766000 Transfer to General Park & Rec.	33,598.14	0.00	0.00	11,000.00
<b>Park &amp; Recreation RSRV</b>	<b>\$33,598.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,000.00</b>
<b>Total Expenditures w/o Ending Fund Balances</b>	<b>\$163,269.18</b>	<b>\$74,747.07</b>	<b>\$485,235.00</b>	<b>\$219,000.00</b>

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.

**Beginning Fund Balance**



Account Title	2015 Actual	2016 Actual	2017 Actual	2018 Actual
<b>308800101 Beginning Balance</b>	<b>\$399,061.39</b>	<b>\$452,534.06</b>	<b>\$466,197.98</b>	<b>\$442,988.39</b>
<b>REVENUES</b>				
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Proposed</b>
313610001 Natural Gas 45% State	0.00	42,542.52	56,611.90	51,000.00
316430400 Natural Gas 45% Avista	0.00	24,619.13	26,019.95	26,000.00
336007101 Multimodal Transport City	0.00	5,530.59	5,640.41	3,500.00
336008700 Motor Vehicle Fuel Tax	112,313.64	116,679.30	116,190.49	115,000.00
344100000 Street Maintenance & Repair Charges	293.20	601.58	366.18	0.00
369100002 Sale of Scrap and Junk	0.00	92.00	3,712.30	0.00
369900101 Other Miscellaneous Revenue	0.00	0.00	108.08	0.00
397420101 Transfer From General Fund	35,000.00	0.00	0.00	0.00
<b>Street Operating w/o beginning fund bal.</b>	<b>\$147,606.84</b>	<b>\$190,065.12</b>	<b>\$208,649.31</b>	<b>\$195,500.00</b>
<b>Street Improvement Reserve</b>				
313610101 Natural Gas 15% State	78,305.50	14,180.83	18,870.64	18,000.00
313430300 Natural Gas 15% Avista	34,614.94	8,206.38	8,673.31	8,500.00
<b>Taxes</b>	<b>\$112,920.44</b>	<b>\$22,387.21</b>	<b>\$27,543.95</b>	<b>\$26,500.00</b>
333202005 Federal Indirect-WSDOT-BFCG	0	0	0	185000
333970000 Federal Indirect-homeland Norheim	0	0	19835.73	173000
334038000 TIB Grant-E Birch Street	0.00	0.00	0.00	774,000.00
334038001 TIB-S. Columbia Sidewalk Grant	0.00	0.00	0.00	138,000.00
334023000 Arbor Day Grant	0.00	0.00	234.13	
334038002 TIB-Chip Seal Project	0.00	0.00	0.00	141,000.00
334038003 TIB-LED Street Lights Grant	0.00	0.00	77,606.00	0.00
334038004 TiB-Street Work Grant-State	0.00	0.00	49,357.00	
334038005 TIB-Columbia Chip Seal For BFCG	0.00	0.00	0.00	70,000.00
<b>State Generated Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$147,032.86</b>	<b>\$1,481,000.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
361110101 Interest Earned On Investment	3,025.39	3,331.78	3,175.47	2,500.00
367110000 Gifts, Pledges, Grants & Bequests -Private	0.00	0.00	0.00	0.00
389300020 Agency type collections -TIBled lights	0.00	0.00	19,200.00	
<b>Misc Revenues</b>	<b>\$3,025.39</b>	<b>\$3,331.78</b>	<b>\$22,375.47</b>	<b>\$2,500.00</b>

<b>Total Revenues Without Beginning Fund Balances</b>	<b>\$263,552.67</b>	<b>\$215,784.11</b>	<b>\$405,601.59</b>	<b>\$1,510,000.00</b>
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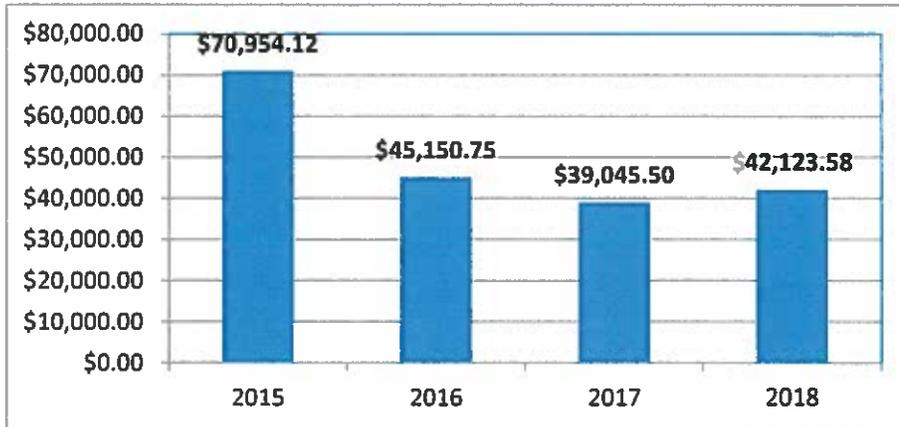
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	28018 Proposed
542301000 Street Repair - Wages	14,805.10	14,133.23	12,804.08	22,000.00
542301001 Street Repair - Overtime	57.13	112.76	256.27	300.00
542301002 Street Repair - Buyout	0.00	0.00	0.00	500.00
542302000 Street Repair - Benefits	6,192.62	6,933.23	6,258.14	11,000.00
542302001 Street Repair OT Benefits	11.67	28.44	50.69	100.00
542303100 Street Repair & Maint Supplies	5,269.32	6,233.49	5,186.14	4,000.00
542304100 Street Repair & Maintenance Service	0.00	0.00	0.00	0.00
542401000 Storm Drain - Wages	2,111.70	3,945.48	2,153.64	4,500.00
542401001 Storm Drain - Overtime	28.58	41.82	33.52	200.00
542402000 Storm Drain - Benefits	1,103.10	2,219.60	1,273.17	2,500.00
542402001 Storm Drain - Overtime Benefits	5.84	10.48	8.52	100.00
542613100 Sidewalks - Office/Oper Supplies	0.00	492.48	0.00	2,000.00
542633100 Street Lights-Office/Oper Supplies	0.00	0.00	1,415.45	1,000.00
542634100 Street Lights - Professional Services	0.00	1,302.66	2,044.00	1,000.00
542634700 Street Lights - Electricity	14,853.94	15,856.66	24,553.20	14,850.00
542643100 Traffic Control - Supplies	1,163.67	1,433.22	71.30	1,000.00
542643101 Street Signing & Replacement	2,430.81	114.34	1,562.58	2,000.00
542644100 Traffic Control- Street Stripe	0.00	0.00	10,400.00	10,000.00
542661000 Snow & Ice Control - Wages	4,757.17	8,062.08	6,467.72	12,000.00
542661001 Snow & Ice Control - Overtime	28.58	69.18	137.87	1,000.00
542662000 Snow & Ice Control - Benefits	2,298.95	4,114.63	3,317.23	6,100.00
542662001 Snow & Ice Control-OT Ben	6.32	17.11	28.93	500.00
542663100 Snow & Ice Control - Materials	2,143.42	4,178.37	8,453.42	8,000.00
542671000 Street Cleaning - Wages	6,868.69	8,062.08	6,856.88	11,500.00
542671001 Overtime Earnings	57.13	69.18	137.87	500.00
542672000 Street Cleaning - Benefits	3,370.55	4,172.14	3,628.58	6,000.00
542672001 OT Taxes And Benefits	11.67	17.11	28.93	100.00
542673100 Street Cleaning - Materials	2,058.30	1,954.81	2,688.01	3,000.00
542703100 Alley/shoulder-maintenance	4,240.91	3,803.18	3,561.88	4,000.00
542703101 Trees Maintenance Supplies	2,571.65	2,332.15	1,765.58	2,800.00
542704900 Roadside Contracted Services	5,699.74	6,037.70	6,191.96	6,500.00
<b>Streets-Maintenance</b>	<b>\$82,146.56</b>	<b>\$95,747.61</b>	<b>\$111,335.56</b>	<b>\$139,050.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
543101000 Street: Superintendent Wages	13,782.48	14,058.00	14,198.88	16,400.00
543102000 Street: Superintendent Benefits	6,095.02	6,440.94	6,677.78	7,700.00
543104200 Communication	0.00	575.82	0.00	0.00
543303100 Street: Misc. Supplies	5,845.24	7,045.58	9,234.85	5,500.00
543303500 Street: Small Tools & Equip.	1,798.24	1,699.34	0.00	1,500.00
543304100 Street: Professional Services	864.84	995.59	735.01	1,000.00
543304200 Street: Communications	2,687.58	2,535.46	1,993.67	3,200.00
543304600 Street: Insurance	8,387.06	7,670.25	7,569.01	9,000.00
543304700 Street: Utilities	2,516.29	2,638.54	3,200.95	3,500.00
543304701 Street Department Sanitation	0.00	337.55	501.05	0.00
543501000 Equipment/bldg Maint Wages	5,281.48	4,730.70	3,361.74	3,000.00
543501001 Equip/bldg Maint - Overtime	57.13	45.69	68.51	500.00
543502000 Equipment/bldg Maint Benefits	2,539.22	2,871.09	2,220.04	1,500.00
543502001 Equip OT Taxes & Benefits	11.67	10.60	17.58	100.00
543503100 Street: Parts & Supplies	4,447.90	5,765.12	6,133.40	6,500.00
543503200 Street: Fuel Consumed	5,826.99	4,988.73	5,622.08	6,500.00
543504100 Street: Professional Services	617.59	1,562.44	2,201.14	1,000.00
543504300 Street Travel For Training	284.55	211.58	340.33	500.00
543504800 Street: Equipment Maintenance	3,662.91	7,670.40	1,173.57	6,000.00
543504801 Street: Auto Parts & Repairs	0.00	0.00	0.00	0.00
543504900 Street Training	49.66	465.67	178.35	500.00
<b>Street Admin &amp; Overhead</b>	<b>\$64,755.85</b>	<b>\$72,319.09</b>	<b>\$65,427.94</b>	<b>\$73,900.00</b>
589300020 Other Non-expenditures -LED TIB	\$0.00	\$0.00	19,200.00	0.00
594427500 Capital Leases Principal	0.00	0.00	0.00	0.00
594426400 Machinery & Equipment	19,842.48	18,783.76	45,679.69	5,000.00
595306304 TIB-Street work grant-State	0.00	0.00	49,357.00	0.00
595306306 Date Sidewalk City	0.00	0.00	0.00	0.00
<b>Capital Expenditures</b>	<b>\$19,842.48</b>	<b>\$18,783.76</b>	<b>\$95,036.69</b>	<b>\$5,000.00</b>
595300012 FEMA-Nordheim	0.00	0.00	0.00	173,000.00
595306300 Crack/Chip seal Maintence	23,120.00	9,773.00	31,082.00	30,000.00
595306343 TIB-Chip Seal Project-Grant	0.00	0.00	0.00	141,000.00
595616301 TIB-Chip Seal Project-City match	0.00	0.00	0.00	0.00
595306301 Columbia Ave BST City Match	20,215.11	5,496.73	4,187.50	0.00
595306341 TIB-East T Birch City	0.00	0.00	0.00	86,000.00
595306342 TIB-East T Birch Grant	0.00	0.00	0.00	774,000.00
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	0.00
595636302 TIB-LED Street light Grant	0.00	0.00	77,606.47	0.00
595306302 Columbia BST BFCG Federal	0.00	0.00	0.00	255,000.00
595306310 TIB-Chip Seal City match WFIR-welm	0.00	0.00	0.00	20,000.00
595306311 FEMA-Ciy Match for Nordheim	0.00	0.00	0.00	25,000.00
595616305 TIB-S Columbia Ave sidewalk CBHA	0.00	0.00	0.00	138,000.00
<b>Total Street Imp. Res. w/o Ending Fund Balance</b>	<b>\$43,335.11</b>	<b>\$ 15,269.73</b>	<b>\$112,875.97</b>	<b>\$1,662,000.00</b>

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**

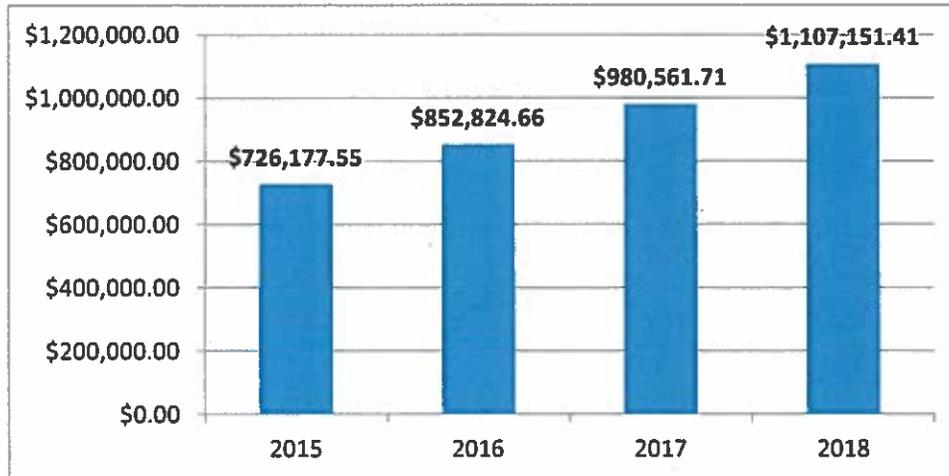


Account	Title	2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800104	Beginning Fund Balances	\$70,954.12	\$45,150.75	\$39,045.50	\$42,123.58
<b>REVENUES</b>					
		2015 Actual	2016 Actual	2017 Actual	2018 Proposed
313310000	State Shared Tax Revenues	14,902.68	12,743.02	15,861.84	13,000.00
361110104	Interest Earned On Investment	422.60	309.36	220.93	270.00
<b>Total Revenues without beginning Fund Balance</b>		<b>\$15,325.28</b>	<b>\$13,052.38</b>	<b>\$16,082.77</b>	<b>\$13,270.00</b>
<b>EXPENDITURES</b>					
		2015 Actual	2016 Actual	2017 Actual	2018 Proposed
557304100	Hotel/Motel Committee Allocations	10,969.29	11,950.18	10,896.64	12,000.00
594576400	Machinery & Equipment	30,159.36	7,207.45	2,108.05	1,280.00
<b>Expenditures without Ending Fund Balance</b>		<b>\$41,128.65</b>	<b>\$19,157.63</b>	<b>\$13,004.69</b>	<b>\$13,280.00</b>

**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**

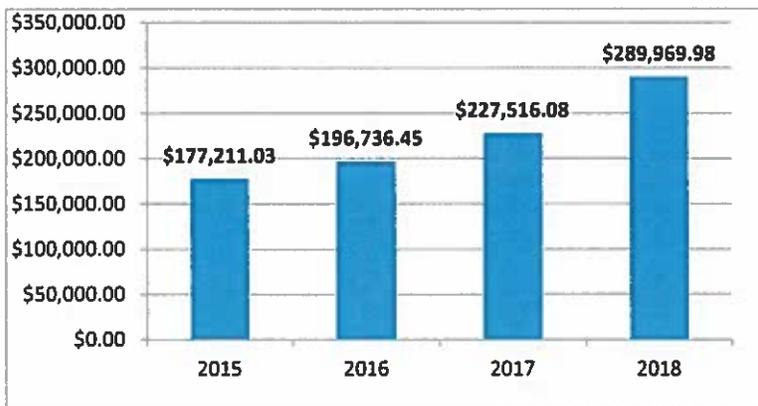


Account Title	2015 Actual	2016 Actual	2017 Actual	2018 Actual
<b>308100111 Beginning Balance</b>	<b>\$726,177.55</b>	<b>\$852,824.66</b>	<b>\$980,561.71</b>	<b>\$1,107,151.41</b>
<b>REVENUES</b>				
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Proposed</b>
361110111 Interest Earned On Investment	5,438.88	6,528.82	5,381.47	5,500.00
361400001 Interfund Water Loan Interest	5,235.06	5,860.63	3,965.10	3,330.00
361400002 USDA Water Loan Interest	5,000.00	4,522.09	4,039.40	3,560.00
381207902 USDA Water Loan Principal	47,791.04	48,268.95	48,751.64	49,240.00
381207901 Interfund Water Loan Principal	63,182.13	62,556.56	64,452.09	65,100.00
<b>Revenues Without Beginning Fund Balances</b>	<b>\$126,647.11</b>	<b>\$127,737.05</b>	<b>\$126,589.70</b>	<b>\$126,730.00</b>
<b>EXPENDITURES</b>				
581100012 Interfund Loan To Water Fund	0.00	0.00	0.00	0.00
<b>Expenditures Without Ending Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

### 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

**Beginning Fund Balance**

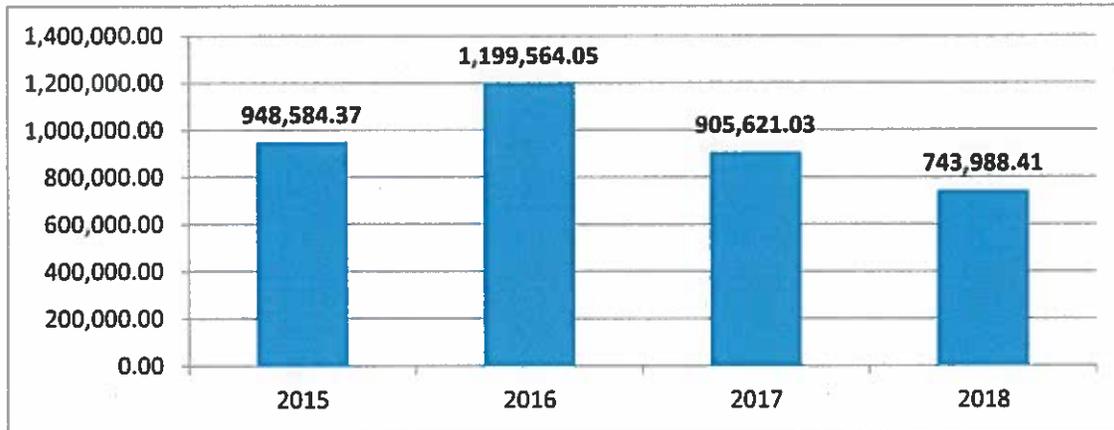


		2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800300	Beginning Balance	\$177,211.03	\$196,736.45	\$227,516.08	\$289,969.98
	<b>REVENUES</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Proposed</b>
318340001	REET 1	9,598.90	23,309.67	21,370.16	13,000.00
361110300	REET 1 Investment Interest	1,027.74	1,116.87	966.61	700.00
318350000	REET 2	9,598.90	23,309.68	21,370.15	13,000.00
361110400	REET 2 Investment Interest	286.94	337.01	411.28	200.00
	<b>Reet 1 &amp; 2 Rev. w/o beginning Fund Balances</b>	<b>\$20,512.48</b>	<b>\$48,073.23</b>	<b>\$44,118.20</b>	<b>\$26,900.00</b>
330000000	RR Interchange Grant	\$0.00	\$2,123.85	\$10,500.00	\$0.00
334036000	RR Interchange Grant-State	\$0.00	\$0.00	\$18,335.70	\$17,500.00
334042000	CERB Grant Interchange Study	\$17,712.93	\$13,951.37	\$10,000.00	\$0.00
	<b>State Generated Revenues</b>	<b>\$17,712.93</b>	<b>\$16,075.22</b>	<b>\$38,835.70</b>	<b>\$17,500.00</b>
367000000	Misc Revenue	\$17,250.00	\$0.00	\$0.00	\$0.00
397580001	Transfer from General City Match	\$1,000.00	\$0.00	\$0.00	\$0.00
	<b>Revenues Without Beginning Fund Balances</b>	<b>\$56,475.41</b>	<b>\$64,148.45</b>	<b>\$82,953.90</b>	<b>\$44,400.00</b>
	<b>EXPENDITURES</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Proposed</b>
594470000	RR Interchange 09 Grant -Franklir	0	0	10000	
595106000	RR Interchange Engineering	0.00	2,123.85	0.00	0.00
595906000	RR Intercange Study	36,949.99	31,244.97	0.00	0.00
595106000	RR Interchange WSDOT Grant	0.00	0.00	10,500.00	17,500.00
	<b>Capital Expenditures</b>	<b>\$36,949.99</b>	<b>\$33,368.82</b>	<b>\$20,500.00</b>	<b>\$17,500.00</b>

## 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.

### Beginning Fund Balance



	2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800401 Beginning Fund Balances	120,000.00	122,000.00	125,000.00	252,000.00
308802401 Beginning Reserve Balance	828,584.37	1,077,564.05	780,621.03	491,988.41
<b>Total Estimated Beginning Balance</b>	<b>948,584.37</b>	<b>1,199,564.05</b>	<b>905,621.03</b>	<b>743,988.41</b>

(Includes Operating & Reserve)

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
<b>REVENUES</b>				
333664600 DOH Grant -Well 6	9,874.04	15,125.96	0.00	0.00
333934000 DOH Grant Enviromental Study Well €	0.00	0.00	25,000.00	0.00
343400001 Other Water Service Fees	842.00	1,475.00	1,666.32	500.00
343400003 Surcharges For Water	190,666.48	200,187.48	201,686.20	190,000.00
343400099 Bulk Water	116.77	338.25	806.42	300.00
343400100 Lamb-weston Water Charges	449,872.37	527,549.45	534,540.81	515,000.00
343400200 Water Charges	748,716.29	741,791.44	733,549.01	715,000.00
343400300 Water Hook-up Charges	11,464.00	19,129.00	16,861.35	7,000.00
357390001 Court Restitution	0.00	0.00	0.00	0.00
359900000 Late Fees And Interest	22,370.09	25,265.18	23,311.52	19,000.00
361110000 Interest On Investment	1,811.73	2,313.51	3,253.11	2,000.00
369100000 Sale Of Scrap And Junk	107.75	870.35	3,406.50	0.00
369904000 Other Miscellaneous Revenue	0.00	275.00	146.05	0.00
389000401 Other Non-Revenue Receipts	600.00	0.00	0.00	0.00
395100001 Farm Agreement	130,067.50	131,627.50	132,802.50	133,600.00
397000416 Water Bond Redemption	0.00	0.00	168.42	0.00
361110401 Interest On Investment	5,305.45	4,342.82	2,141.84	2,000.00
381100012 Loans Received From General	0.00	0.00	0.00	0.00
391800001 Loan USDA-Rural Development	0.00	0.00	0.00	1,500,000.00
<b>Revenues Without Beginning Fund Balances</b>	<b>\$1,571,814.47</b>	<b>\$1,670,290.94</b>	<b>\$1,679,340.05</b>	<b>\$3,084,400.00</b>

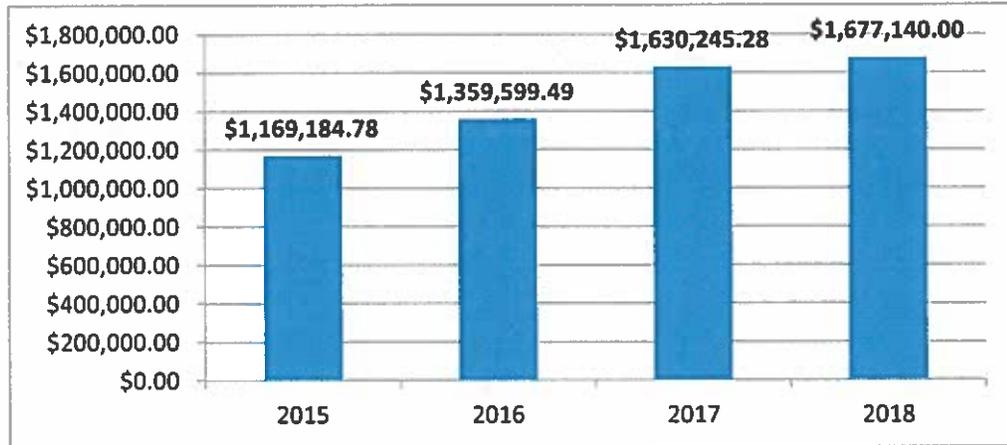
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
534103100 Wtr.dept: Acctng/admin Supply	421.80	612.02	1,030.83	2,470.00
534104100 Wtr.dept: Professional Services	8,822.65	23,237.84	16,522.79	20,000.00
534104102 Well 6 Study	17,549.04	7,313.24	1,206.00	0.00
534104103 Well Enviromental-Grant DOH	0.00	22,694.89	2,305.11	0.00
534104104 Subscription/GIS	0.00	0.00	0.00	2,600.00
534104400 Excise/use Tax	68,990.94	71,960.52	77,919.94	72,000.00
534104600 Wtr.dept: Insurance	38,203.84	38,547.04	37,926.26	43,000.00
534104700 Interfund Taxes For General Fund	126,151.01	125,544.71	133,335.61	130,000.00
534104900 Miscellaneous	1,173.00	818.67	782.53	2,000.00
534104901 Wtr.dept: Billing Costs	3,387.05	5,490.46	6,439.92	7,000.00
534104902 Water-FCS Study	0.00	0.00	0.00	7,000.00
534201000 Water Dept: Salaries (admin)	30,509.64	40,504.20	38,131.06	41,000.00
534201400 Buyout Earnings	0.00	0.00	0.00	1,400.00
534202000 Water Dept: Salaries (admin) Benf.	14,807.38	20,475.14	21,202.50	24,000.00
534204100 Wtr.dept: Rate Study	27,247.50	21,457.43	0.00	0.00
534404900 Water Dept: Training Profess. Services	1,629.67	1,184.15	1,393.31	2,000.00
534501000 Water Dept: Salaries (supt.)	24,119.52	24,601.92	24,847.68	28,500.00
534502000 Water Dept: Salaries (supt.) Benefits	10,667.89	11,271.43	11,685.32	14,000.00
534503100 Wtr.dept: Operation & Supplies	87,851.10	48,708.71	91,490.20	77,000.00
534503200 Wtr.dept: Fuel Consumed	5,812.42	5,125.22	5,704.03	7,000.00
534503500 Water - Small Tools & Equip	544.78	655.73	492.27	1,000.00
534504100 Water Utilities - Profess. Services	0.00	0.00	10,696.00	2,300.00
534504200 Wtr.dept: Communications	2,736.46	2,717.18	2,334.25	3,000.00
534504700 Wtr.dept: Utilities	2,516.45	2,638.60	3,200.91	3,500.00
534504800 Wtr.dept: Equip. Maint. Contracted	20,105.00	63,704.07	59,180.52	50,000.00
534506301 Water Dept. Weed Abatement	0.00	0.00	1,000.00	1,000.00
534701000 Water Dept: Clerical Salaries	45,798.03	52,975.41	52,328.81	59,000.00
534701001 Overtime -Clerical	245.52	0.00	64.77	800.00
534702000 Water Dept: Clerical Salaries Ben.	29,063.28	33,552.90	32,930.56	48,000.00
534702001 Overtime - Clerical Benefits	30.39	16.45	12.89	0.00
534801000 Water Dept: Maintenance Wages	62,777.79	55,631.01	78,341.39	81,000.00
534801001 Water Dept: Maint. Overtime	645.20	411.98	1,681.81	3,000.00
534802000 Water Dept: Maintenance Wages I	32,362.67	35,724.33	55,289.94	61,000.00
534802001 Water Dept Maint OT Benefits	85.03	123.03	407.91	500.00
534802200 Water Taxes And Benefits OT	0.00	0.00	0.00	500.00
534803100 Wtr.dept: Chemicals/supplies	17,000.03	12,768.84	16,503.40	20,000.00
534804300 Wtr.dept: Travel Expenses	672.55	601.71	406.33	1,500.00
534804700 Wtr.dept: Well Electricity	163,413.36	167,993.03	221,909.15	220,000.00
534804701 Water Dept. Sanitation	0.00	365.72	501.02	0.00
534804900 Contracted Services	0.00	420.21	1,630.00	4,100.00
534904001 State Certificates & Surchrgs	2,158.30	2,264.30	3,096.30	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	0.00
581200000 General Support Principal Payment	63,182.13	63,813.95	64,452.09	65,100.00
581200002 USDA General Support Loan	47,791.04	48,268.95	48,751.64	49,240.00
589000401 Non-Expenditure/Refunds	0.00	0.00	0.00	0.00
591347800 PWB K/C Loan Principal	45,693.67	45,693.67	45,693.67	45,750.00
592348202 USDA General Support Loan Inst.	5,000.00	4,603.24	3,965.10	3,330.00
592348200 General Support Interest Payment	5,235.06	4,522.09	4,039.40	3,560.00
592348302 PWB K/C Loan Interest	3,084.32	2,970.09	2,855.85	2,750.00
597347000 Transfer To DWSRF Fund(414)	27,584.12	26,984.47	26,384.80	26,000.00
597347007 Transfer To Bond Redemption	123,930.00	122,499.13	103,374.32	0.00
597347010 Transfer -USDA Principal	100,000.00	672,508.10	0.00	0.00
594346003 Engineering Well 6 South wateline	0.00	0.00	0.00	200,000.00
594346004 Franklin Street Water line replace	0.00	0.00	225,959.11	0.00
594346006 Loan -USDA Rural Development-	0.00	0.00	0.00	1,500,000.00
594346210 Machinery & Equipment	19,842.48	17,205.88	45,679.69	15,000.00
594346401 Buildings & Structures	31,992.68	53,052.30	55,885.68	56,000.00
597346000 Emergency Fund Transfer for Water	0.00	0.00	200,000.00	0.00
<b>Total Expenditures w/o Ending fund Balance</b>	<b>\$1,320,834.79</b>	<b>\$1,964,233.96</b>	<b>\$1,840,972.67</b>	<b>\$3,012,600.00</b>

## 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



	2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800402 Beginning Fund Balance	80,000.00	81,600.00	100,000.00	151,140.00
308802402 Beginning Reserve Balance	1,089,184.78	1,277,999.49	1,530,245.28	1,526,000.00
<b>Total Estimated Beginning Balance (includes Operating &amp; Reserve)</b>	<b>\$1,169,184.78</b>	<b>\$1,359,599.49</b>	<b>\$1,630,245.28</b>	<b>\$1,677,140.00</b>

Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
343500003 Surcharges For Sewer	76,714.65	78,825.00	81,056.01	75,000.00
343500200 Sewer Charges	702,000.09	728,666.42	743,668.50	715,000.00
343500300 Sewer Connection Charges	10,476.00	15,132.00	12,804.00	8,000.00
343500400 Sewer Inspection For Hook-up	0.00	0.00	0.00	300.00
359900001 Miscellaneous Fines and Penalties	17,687.12	9,108.08	1,913.84	0.00
361110402 Interest On Investment	1,648.73	1,504.01	1,406.63	1,000.00
362500001 Farm Lease - Amber Fields	38,403.01	25,497.34	26,851.56	10,000.00
369100003 Sale of Scrap and Junk	0.00	0.00	3,404.50	0.00
369900402 Miscellaneous Revenues	0.00	28,728.22	772.44	0.00
389000000 Other Non-Revenue Receipts	0.00	0.00	0.00	0.00
361110002 Interest On Investment	7,216.66	9,220.58	7,782.55	7,000.00
<b>Revenues Without Beginning Fund Balances</b>	<b>\$854,146.26</b>	<b>\$896,681.65</b>	<b>\$879,660.03</b>	<b>\$816,300.00</b>

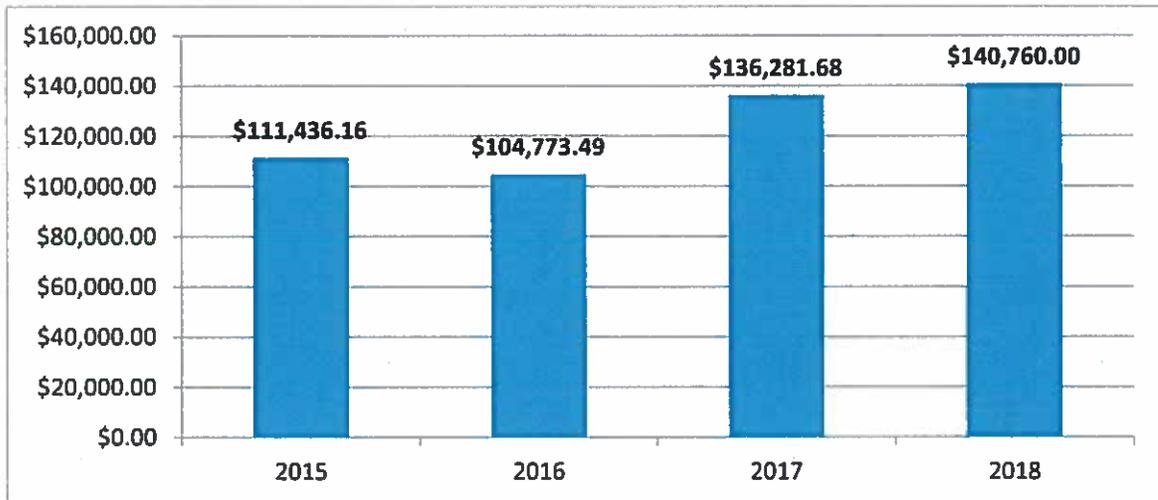
Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
535103100 Swr.dept: Acctng/admin Supply	582.58	612.04	900.66	2,400.00
535104100 Swr.dept: Admin Professional Services	27,574.67	44,064.42	25,490.84	50,000.00
535104400 Excise/use Tax	18,346.42	17,240.51	17,882.33	17,500.00
535104500 Swr. Dept: Rentals & Leases	0.00	394.00	0.00	100.00
535104600 Swr.dept: Insurance	20,375.42	19,165.12	20,005.87	23,000.00
535104700 Interfund Taxes For General Fund	47,351.44	48,831.33	50,332.66	51,500.00
535104900 Profession Services/Training	1,064.67	1,153.40	840.84	2,300.00
535104901 Swr.dept: Billing Costs	2,881.93	3,808.46	4,344.68	6,500.00
535104902 FCS Sewer Rate Study	0.00	0.00	0.00	7,000.00
535105000 Swr.dept: State Discharge Fee	0.00	0.00	0.00	3,600.00
535201000 Sewer Dept: Salaries (admin)	27,034.20	27,227.60	26,091.32	29,000.00
535201400 Buyout Earnings	0.00	0.00	0.00	1,300.00
535202000 Sewer Dept: Salaries (admin) Benefit:	13,018.39	13,466.29	13,867.31	16,000.00
535204101 Swr.dept:professional Services	1,879.04	2,537.84	4,749.00	8,000.00
535501000 Sewer Dept: Salaries (supt.)	24,119.52	24,601.92	24,847.68	28,500.00
535502000 Sewer Dept: Salaries (supt.) Benefits	10,667.89	11,271.43	11,685.32	14,000.00
535503100 Sewer Dept: Operation & Supplies	30,146.59	28,004.96	37,121.22	40,000.00
535503200 Sewer Dept: Fuel Consumed	4,977.56	5,676.46	5,908.58	7,000.00
535503500 Sewer - Small Tools & Equip	5,044.41	2,182.66	548.36	5,000.00
535504100 GIS/Annual Fee	0.00	0.00	10,255.00	2,300.00
535504200 Sewer Dept: Communications	3,583.12	3,277.15	3,058.71	4,000.00
535504700 Sewer Dept: Utilities For Shop	2,516.34	2,638.59	3,200.97	3,500.00
535504800 Sewer Dept: Equipment Maint.	82,971.43	53,055.48	42,223.22	51,000.00
535506301 Weed Abatement	0.00	0.00	500.00	500.00
535701000 Sewer Dept: Clerical Salaries	34,145.20	41,728.24	47,006.44	53,500.00
535701001 Overtime - Accounting Clerk	163.64	0.00	50.64	800.00
535702000 Sewer Dept: Clerical Benefits	21,925.41	26,459.90	29,636.62	44,000.00
535702001 Clerk OT Taxes And Benefits	20.19	10.94	10.04	0.00
535801000 Sewer Dept: Maintenance Wages	69,555.26	81,806.00	80,811.09	86,500.00
535801001 Maintenance: Overtime	4,233.34	2,021.02	3,307.01	3,000.00
535802000 Sewer Dept: Maintenance Benefits	34,965.98	42,759.70	43,680.51	55,500.00
535802001 Maintenance OT Taxes And Benefits	326.95	967.20	751.91	1,500.00
535803100 Sewer Dept: Chemicals/supplies	5,343.99	466.09	12,792.95	15,000.00
535804300 Sewer Dept: Travel Expenses	415.37	266.41	285.94	1,000.00
535804700 Swr.dept: Disposal Electricity	96,105.09	64,763.96	61,561.81	100,000.00
535804800 Swr.dept: Auto Repairs & Maint	0.00	309.45	501.04	500.00
535804901 Contracted Services	1,934.75	420.21	1,198.75	4,100.00
535904001 State Certs & Surcharges	3,181.78	4,978.51	4,963.22	5,000.00
<b>Sewer</b>	<b>\$596,452.57</b>	<b>\$576,167.29</b>	<b>\$590,412.54</b>	<b>\$744,400.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
594356200 Buildings & Structures	47,436.50	31,830.07	6,480.86	50,500.00
594356400 Machinery & Equipment	19,842.48	18,038.50	45,679.70	15,000.00
594357500 Capital Leases Principal	0.00	0.00	0.00	0.00
<b>Debt, Interfund Transfers, Non Expenditures</b>	<b>\$67,278.98</b>	<b>\$49,868.57</b>	<b>\$52,160.56</b>	<b>\$65,500.00</b>
<b>Total Expenditures Without Ending Fund Balance:</b>	<b>\$663,731.55</b>	<b>\$626,035.86</b>	<b>\$642,573.10</b>	<b>\$809,900.00</b>

### 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	2015 Actual	2016 Actual	2017 Actual	2018 Actual
<b>308800403 Beginning Balance (Includes Operating and Reserves)</b>	<b>\$111,436.16</b>	<b>\$104,773.49</b>	<b>\$136,281.68</b>	<b>\$140,760.00</b>
<b>REVENUES</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Proposed</b>
343700000 Sanitation Collections	273,433.02	36,240.62	19.31	0.00
343700001 Chipper Services	215.00	645.00	0.00	200.00
333152201 Wood Chipping -Federal Grant	0.00	0.00	0.00	0.00
343700003 Surcharge For Solid Waste	44,472.97	4,625.23	2.41	0.00
361110403 Interest Earned On Investment	408.36	250.55	158.60	0.00
361110003 Interest On Investment	479.89	760.64	542.54	500.00
369910001 Other Miscellaneous	0.00	0.00	324.94	0.00
<b>Revenues without Beginning Fund Balances</b>	<b>\$319,009.24</b>	<b>\$42,522.04</b>	<b>\$1,047.80</b>	<b>\$700.00</b>

<b>EXPENDITURES</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Proposed</b>
537103100 Sanit.dept:accounting Supplies	227.49	0.00	3,676.68	3,500.00
537104100 Sanit.dept: Audit Expense	912.00	3,379.80	0.00	0.00
537104200 Sanit.dept: Billing Costs	2,598.69	180.89	65.10	100.00
537104700 Interfund Taxes For General Fund	15,788.02	3,486.44	0.00	0.00
537104900 Miscellaneous	19,087.26	2,496.29	0.00	0.00
537105300 Excise/use Tax	0.00	0.00	0.00	0.00
537201000 Sanit.dept: Salaries (admin)	10,426.80	0.00	0.00	0.00
537202000 Sait. Dept: Salaries (admin) Benef.	5,366.14	375.25	0.00	0.00
537604701 Sanit.dept: Waste Transport.	232,699.11	0.00	0.00	0.00
537701000 Sanit.dept: Salaries/cstmr Srv	22,972.33	0.00	0.00	0.00
537702000 Customer Service - Benefits	15,594.07	1,095.18	0.00	0.00
537702001 Customer Service OT Taxes & Benefits	0.00	0.00	0.00	0.00
<b>Total Expenditures w/o Ending Balance</b>	<b>\$325,671.91</b>	<b>\$11,013.85</b>	<b>\$3,741.78</b>	<b>\$3,600.00</b>

## 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	2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800104	Beginning Fund Balances	\$0.00	\$0.00	\$0.00	\$200,000.00
	<b>Revenues</b>				
		2015 Actual	2016 Actual	2017 Actual	2018 Proposed
3973460000	Water Revenue	0.00	0.00	200,000.00	0.00
	<b>Total Revenues with beginning Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>
	<b>Expenditures</b>				
		2015 Actual	2016 Actual	2017 Actual	2018 Proposed
		0.00	0.00	0.00	200,000.00
508100000	Ending Fund Balance	\$0.00	\$0.00	\$0.00	\$200,000.00

## Fund 414-Drinking Water State Revolving

### 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual
308800414 DWSRF Beginning Fund Balance	\$0.61	\$0.61	\$0.61	\$0.61
397340202 Transfer From Water Fund -Debt Payment	27,584.12	26,984.47	26,384.80	26,000.00
Total Revenue from transfers	\$27,584.12	\$26,984.47	\$26,384.80	\$26,000.00
591347200 Dwsrf:principal Payment	23,986.19	23,986.19	23,986.19	24,000.00
592348000 Dwsrf Loan: Interest Payment	3,597.93	2,998.28	2,398.61	2,000.00
Total Debt Service Payments	\$27,584.12	\$26,984.47	\$26,384.80	\$26,000.00

### 415-Water/Sewer Bond Reserve (Closed 2017)

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. (Fund Closed in 2017)

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

### 416-Water/Sewer Bond Redemption (Closed in 2017)

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. (Fund Closed in 2017)

	2015	2016	2017
	Actual	Actual	Actual
308800416 Beginning Balance	98,676.92	100,546.03	100,884.78
	Actual	Actual	Proposed
361110416 Interest on Investment	2294.11	2069.62	1550
<b>Total Miscellaneous Revenues</b>	<b>2294.11</b>	<b>2069.62</b>	<b>1550.00</b>
	Actual	Actual	Proposed
397340000 Interfund Transfer From Water Dept	123,930.00	122,499.13	100,000.00
397347009 Interfund Transfer From Water Series B	0.00	0.00	0.00
397347010 USDA Principal Retirement	100,000.00	672,508.10	
<b>Total Revenue from transfers</b>	<b>\$223,930.00</b>	<b>\$795,007.23</b>	<b>\$100,000.00</b>
	Actual	Actual	Proposed
591347201 2004 Wtr Bond Principal (usda)	158,128.43	751,293.22	0.00
591347202 2005 Farm Bond PRIN (Re-Issue)	0.00	0.00	202,000.00
592348300 2005 Farm Bond I (re-issue)	17,170.00	17,170.00	0.00
592348301 2004 Wtr Bond Interest (usda)	48,631.57	27,974.88	0.00
592348400 Bond Administration	425.00	300.00	0.00
<b>Total Debt Service Payments</b>	<b>\$224,355.00</b>	<b>\$796,738.10</b>	<b>\$202,000.00</b>

### 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.

	2015 Actual	2016 Actual	2017 Actual	2018 Actual
<b>308800633 Beginning Balance</b>	<b>10,745.48</b>	<b>6,353.32</b>	<b>6,012.86</b>	<b>6,219.79</b>
<b>REVENUES</b>				
	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
389300002 Weapons Permits DOL	715.00	750.00	696.00	1,000.00
389300000 Building Permit: St.sur.chrg.	139.50	216.00	171.00	250.00
389300100 Weapons/fingerprints	329.75	408.50	288.00	450.00
389300004 Trauma Care	977.38	811.93	1,851.66	1,200.00
389303100 Auto Theft Prevention Fee	1,918.20	1,629.99	3,706.68	2,500.00
389303200 Trauma Brain Injuries	367.59	320.55	714.22	500.00
389300005 ST Gen Fund 54	236.37	277.35	274.08	250.00
389300900 State Patrol Highway Account	285.23	112.89	43.56	300.00
389301400 HWY Safety Act	79.48	31.42	11.97	300.00
389301500 Death Inv Acct	50.07	19.77	7.53	150.00
389300006 ST Gen Fund 40	13,074.69	11,749.11	18,813.93	25,000.00
389300007 ST Gen Fund 50	7,171.78	6,622.69	10,856.65	11,000.00
389300102 Crime Lab Analysis	11.09	1.45	0.00	1,000.00
389300008 Judicial Info Systems Account	3,913.83	3,974.28	8,764.66	6,000.00
389300009 School Zone Safety	475.09	256.10	155.91	1,000.00
389300200 County/crime Victim Compnstn	539.57	462.17	649.80	650.00
389300003 Confiscated & forfeited property	0.00	50.00	0.00	0.00
<b>Revenues Without Beginning Fund Balances</b>	<b>\$30,284.62</b>	<b>\$27,694.20</b>	<b>\$47,005.65</b>	<b>\$51,550.00</b>

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed
<b>EXPENDITURES</b>				
589300012 Court Receipts - State Remit.	16,538.56	0.00	0.00	0.00
589300000 Building Permits -st.surcharge	148.50	229.50	201.50	250.00
589300200 County/crime Victim Compenstn	2,882.22	462.15	649.16	650.00
589300009 School Zone Safety	565.54	217.60	109.44	1,000.00
589300002 Weapons Permits(DOL)	699.00	684.00	756.00	1,000.00
589300100 Weapons/fingerprints	326.25	423.25	312.00	450.00
589309601 Breath Test - State	414.59	0.00	0.00	0.00
589300008 Judicial Info System	4,200.86	4,158.43	8,660.10	6,000.00
589300010 Trauma Brain Injuries	392.02	329.81	704.00	500.00
589300031 Auto Theft	2,050.69	1,676.31	3,655.51	2,500.00
589300005 ST Gen Fund 54	61.03	278.33	289.78	250.00

589300102 Crime Lab Analysis	0.00	1.45	0.00	1,000.00
589300900 ST Patrol HWY Account	14.85	169.27	45.64	300.00
589300014 HWY Safety Account	4.11	29.73	12.56	300.00
589300015 Death Inv Account	2.58	18.71	7.90	150.00
589300006 ST General Fund 40	3,331.85	11,852.52	18,733.15	25,000.00
589300007 ST General Fund 50	2,000.75	6,668.61	10,785.80	11,000.00
589300004 Trauma Care	1,043.38	834.99	1,826.18	1,200.00
<b>Expenditures Without Ending Fund Balances</b>	<b>\$34,676.78</b>	<b>\$28,034.66</b>	<b>\$46,748.72</b>	<b>\$51,550.00</b>

## Resources

- A. Directory of Officials
- B. Ordinance No. 983-2017 Annual Budget Adopted
- C. Resolution No. 2017-19 Salary Schedules
- D. Ordinance No. 984-2017 Valorem General Property taxes and Levy Certification
- E. Debt Obligation
- F. Capital Facility Project 2018
- G. Glossary of Budget Terms

CITY OF CONNELL

2018 DIRECTORY OF OFFICIALS

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<u>Elected Officials</u>		<u>Position</u>	<u>Term</u>	<u>Expiration</u>
MAYOR	Lee Barrow	No. 1	4	December 2021
COUNCILMEMBER	John White	No. 2	4	December 2021
COUNCILMEMBER	Patricia Barrera	No. 3	4	December 2021
COUNCILMEMBER	Joe Escalera	No. 4	4	December 2021
MAYOR PRO TEM	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. Betsy Aleman
  2. Lilly Johnson
  3. Sarah Gallo
  4. Julie Brown
  5. Kyung "Manny" Choi

Planning Commission Members

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

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

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 983-2017

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF CONNELL FOR THE 2018 FISCAL YEAR IN THE TOTAL AMOUNT OF \$14,393,090.00 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	3,248,940.00	3,248,940.00
002	General Reserve Fund	875,950.00	875,950.00
101	Street Fund	2,108,050.00	2,108,050.00
104	Hotel/Motel Tax Fund	52,270.00	52,270.00
111	General Support Fund	1,233,630.00	1,233,630.00
300	Capital Facilities Fund	319,400.00	319,400.00
401	Water Utility Department Fund	3,636,400.00	3,636,400.00
402	Sewer Utility Department Fund	2,493,440.00	2,493,440.00
403	Solid Waste Fund	141,460.00	141,460.00
404	Water Emergency Fund	200,000.00	200,000.00
414	DWSRF Loan (CTED)	26,000.00	26,000.00
633	State Remittance Fund	57,550.00	57,550.00
	<b>Total</b>	<b>\$14,393,090.00</b>	<b>\$14,393,090.00</b>

**SECTION 2.** The total of the estimated revenues and expenditures for the various funds combined of the City of Connell for the fiscal year ending December 31, 2018 are fixed at \$14,393,090.00.

**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. 983-2017  
ADOPTING THE 2018 BUDGET  
Page 2.

PASSED by the City Council for the City of Connell, Washington, this 4  
day of DEC, 2017; and APPROVED by the Mayor this 4 day of  
DEC, 2017.

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: 12-4-2017  
ADOPTED: 12-4-2017  
APPROVED: 12-4-2017  
PUBLISHED: 12-14-8, 2017 in the Franklin County Graphic,

A COPY OF THIS ORDINANCE WAS SENT TO THE OFFICE OF THE STATE  
AUDITOR ON THE 5 DAY OF December, 2017.

City of Connell, Washington

RESOLUTION NO. 2017-19

A RESOLUTION AMENDING SALARY SCHEDULES FOR 2017

WHEREAS, the City adopted Resolution No. 2016-11 on October 3, 2016 setting the salaries for the year 2017; and

WHEREAS, the City has found it necessary to amend the Salary Resolution to include the position of a second Police Sergeant; and

NOW THEREFORE, be it resolved by the City Council of the City of Connell, Franklin County, Washington, as follows:

Section 1. Amendment of Positions and Monthly Salary Ranges for the salary schedules of 2017.

<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
Part-Time Police Clerk	2,896.90 - 3,459.05
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 Sergeant	4,595.38 – 5,172.15
Police Patrolman	4163.19 – 4,685.71

**SECTION 2:** This resolution shall be in full force and effect October 2, 2017.

PASSED BY THE CITY COUNCIL of the City of Connell, Washington, and  
APPROVED by the Mayor this 2 day of Oct, 20 17.

  
Bruce Blackwell, Mayor

ATTEST:

  
Rose Courneya, City Clerk-Treasurer

APPROVED AS TO FORM:

  
Dan F. Hultgrenn, City Attorney

INTRODUCED:

10-2-17

ADOPTED:

10-2-17

APPROVED:

10-2-17

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 984-2017

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON AMENDING  
THE 2018 LEVIED AD VALOREM GENERAL PROPERTY TAXES WAS  
PASSED BY CITY COUNCIL ON OCTOBER 2, 2017.

WHEREAS the City Council of the City of Connell, Washington passed Ordinance No. 982-2017 providing for a 1% increase to regular property taxes levy for 2018;

WHEREAS the amount of the amount of the actual levy amount from the previous year was stated \$454,200.06: and should have been stated at \$460,116.00.

WHEREAS the amount of the dollar amount of the increase over the actual levy amount from previous year was stated at \$4,542.00 and should have been state at \$4,601.16

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONNELL,  
WASHINGTON DO HEREBY ORDAIN AS FOLLOWS:

The previous year actual levy amount is \$460,116.00: and

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected for the 2018 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$4,601.16 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.

Section 2. Effective Date. This Ordinance shall be in full force and effect five days after passage and publication in the City's official newspaper.

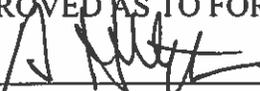
PASSED by the City Council for the City of Connell, Washington, this 18  
day of December ~~18~~, 2017; and APPROVED by the Mayor this 18 day of December,  
2017.

  
Bruce Blackwell, Mayor

ATTEST:

  
Rose Courneya, City Clerk, Treasurer

APPROVED AS TO FORM:

  
Dan F. Hultgrenn, City Attorney

INTRODUCED: 12-18-17

ADOPTED: 12-18-17

APPROVED: 12-18-17

PUBLISHED: 12-28-17



# 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, CITY OF CONNELL Rose Carney  
(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 2018 as provided in the district's  
(Year of Collection)

budget, which was adopted following a public hearing held on 12/18/2017  
(Date of Public Hearing)

Regular Levy: \$479,175.00  
(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 Carney

Date: 1/2/2018

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DEBT OBLIGATION PROJECTIONS

YEAR	2018	2019	2020	2021	2022	2023	2024	2025
<b>General Support loan #1 Water Farm Bonds Interest 648000</b>								
Principal	65,096.61	65,747.58	66,405.05	67,069.10	67,739.74			
Interest	3,320.58	2,660.61	2,012.14	1,348.09	677.40			
Sub-Total	68,417.19	68,417.19	68,417.19	68,417.19	68,417.14			
Principal Balance	268,881.47	201,213.89	134,508.84	67,739.74	-			
<b>Waterline DWSRF Loan @ 2.5%</b>								
Principal	23,986.19	23,986.19	23,986.19					
Interest	1,788.97	1,190.31	599.65					
Sub-Total	25,785.16	25,185.50	24,585.84					
Principal Balance	47,972.38	23,986.19	0.00					
<b>General Support loan #2 to Water @ 1% USDA Bonds 500,000.00</b>								
Principal	49,239.16	49,731.55	50,228.86	50,731.15	51,238.46	51,750.85	52,288.34	
Interest	3,551.88	3,059.49	2,562.18	2,059.89	1,552.58	1,040.19	522.88	
Sub-Total	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.04	52,791.02	
Principal Balance	305,949.21	256,217.66	205,988.80	155,257.65	104,019.19	52,288.34	0.00	
<b>Public Works Board Loan @ .50% 30yrs 1,325,116.36</b>								
Principal	45,693.67	45,693.67	45,693.67	45,693.67	45,693.67	45,693.66	45,693.67	45,693.67
Interest	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	48,435.29	48,321.05	48,206.82	48,092.59	47,978.35	47,864.11	47,749.88	47,635.65
Principal Balance	1,050,854.36	1,005,260.70	959,567.03	913,873.36	868,179.69	822,486.03	776,792.36	731,098.69
<b>Police Dept Vehicles</b>								
Principal	29,207.70	30,960.09						
Interest	3,610.07	1,857.68						
Principal Balance	30,960.09	-						
Total								
<b>TOTAL REMAINING PRINCIPAL &amp; Interest</b>	<b>1,702,797.51</b>	<b>1,486,678.44</b>	<b>1,300,364.67</b>	<b>1,137,548.20</b>	<b>972,198.88</b>	<b>874,754.37</b>	<b>776,792.36</b>	<b>731,098.69</b>
<b>TOTAL YEARLY OBLIGATION</b>	<b>228,246.45</b>	<b>227,532.55</b>	<b>194,000.89</b>	<b>169,300.82</b>	<b>169,186.53</b>	<b>100,655.15</b>	<b>100,540.90</b>	<b>47,635.66</b>

**DEBT OBLIGATION PROJECTIONS**

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

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 In 2001 the City Obtained a loan for the replacement of a mainline on the east side of town and their replacement of existing waterlines in Sinker

**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 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.

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 2018-Debt outlook**

	Water Loan #1	DWSRF	Capital lease Police	Water Loan #2	PWB	Total Debt payments per year
2018	68,417.19	25,785.16	32,817.77	52,791.04	48,435.29	-
2019	68,417.19	25,185.50	32,817.77	52,791.04	48,321.05	-
2020	68,417.19	24,585.84	0.00	52,791.04	48,206.82	-
2021	68,417.19	0.00	0.00	52,791.04	48,092.59	169,300.82
2022	68,417.19		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	47,635.66
2025					47,635.66	47,635.66
2026-2041					746,634.53	746,634.53
	342,085.95	75,556.50	65,635.54	369,537.28	1,130,918.28	0.00
						<b>1,272,110.32</b>
						711,623.23
						<b>1,983,733.55</b>

Debt owed to creditors outside of the city-As of 2018  
Debt owed from the City to the City for internal loans as of 2018





## Capital Improvement/Equipment Replacement Schedule

### Water

No.	Item	0-5 Years 2018-2022	6-10 Years 2023-2027	11-15 Years 2028-2032	16-20 Years 2033-2037
1	<b>Well Equipment Replacement</b>				
	Well No. 3				
	Well No. 4		\$15,000		
	Well No. 5				\$15,000
	Well No. 6				
	Well No. 8			\$20,000	
	Well No. 9	\$50,000			\$20,000
	Well No. 10		\$20,000		
2	<b>Vehicles</b>				
	2002 F-350 (33%) Keep until Dead				
	2006 F-150 (Tom) (33%)	\$8,500		\$8,500	
	2006 F-150 (Hallie) (33%)	\$7,300		\$7,300	
	2008 F-150 (Ed) (33%)	\$6,000		\$6,000	
	2009 F-250 (Kim) (33%)	\$6,000		\$6,000	
	2012 F-250 (Jose) (33%)	\$6,000		\$6,000	
	2013 Ford Explorer (Larry) (33%)	\$6,000			
	2014 Chev 3/4 ton (Leo) (33%)		\$6,000		
	2000 Chev 6500 Dump Truck (33%)			\$12,000	
3	2017 JD 310 Backhoe (33%)			\$28,000	
4	2014 JD Mini Excavator (33%)			\$25,000	
5	2007 Sterling Water Truck				
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	Street Sweeper (a year)		\$16,000		
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
<b>TOTAL 2018 DOLLARS</b>		<b>\$414,800</b>	<b>\$307,000</b>	<b>\$398,800</b>	<b>\$245,000</b>
Apply 5% Annual Inflation Factor		1.276	1.629	2.079	2.653
<b>INFLATED TOTAL</b>		<b>\$529,285</b>	<b>\$500,103</b>	<b>\$829,105</b>	<b>\$649,985</b>





## 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.