City of Connell
2020 Budget

Eastern Washington's Harvestland

City of Connell

104 East Adams St.

Connell, WA 99326

CITY OF CONNELL Washington

THE MISSION OF THE CITY OF CONNELL IS:

To partner with the community, enriching the quality of life and delivering a range of services in a fiscally sustainable manner. Engaging the public and embracing diversity, we maintain a focus on the future, remaining flexible and responsive, to foster a small-town character that supports growth.

City of Connell

EASTERN WASHINGTON'S HARVESTLAND

2020 BUDGET MESSAGE

Honorable Mayor, City Council and Connell Residents:

I am pleased to present for your consideration the preliminary 2020 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; Funds 401, 404, and 414 are combined and reported on Fund 401; Funds 402 and 406 are combined and reported on Fund 402. 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 2020 budget, the City's total cash and cash equivalent assets at the end of 2020 would be $6,490,100. The City maintains a cash balance of at least $1,000,000 leaving $5,490,100 available to be held in investments.

GENERAL FUND

A $1,000,000 beginning and ending fund balance to be maintained is the goal for the General Fund. Any funds above the $1,000,000 are transferred to the 002 Reserve Fund to be used for future Capital Projects. In 2019 staff was able to transfer $203,500 to the General Reserve Fund. Staff continues to be vigilant in keeping expenses down and assuring that revenues are coming in as projected, otherwise the City would need to take a look at cutting cost or increasing revenues in some way.

The City continued to see growth in building and housing for 2019. Ten new homes started construction in 2019 and there is potential of a new housing development for 2020. In 2019 the Coyote Run RV park purchased city land and added storage units. It is there intention to expand the RV park in the future.

The 2019 budget reflected changes with staffing for the city administration department due to the departure of the City Clerk-Treasurer. The City Administrator took on the additional title of City Clerk-Treasurer and the Deputy Clerk-Treasurer position was split into the Deputy Clerk and the Deputy Treasurer positions. For the 2020 budget the Deputy Clerk and the Deputy Treasurer positions have been changed to City Clerk and City Treasurer positions with the City Administrator no longer taking on those roles.

The Comprehensive Plan Update was due for adoption in 2018 and the City hired AHBL to help us through this processes. Progress was made but adoption of the completed Comp Plan has taken longer than expected and is scheduled for early 2020.

In 2018 the Port of Pasco committed $200,000 to build a visitor's center, the engineers estimate came in higher than anticipated and the Port then committed to $300,000. If a reasonable bid is received, it is expected that construction of the visitor's center would take place Spring of 2020.

In 2019 a pool assessment was conducted to help determine the life expectancy of the City's pool. ALSC provided an assessment with 60 recommendations. With some major work, it is expected that the current facility could be operational for another 15 to 20 years. Taking into account all of the recommendations by ALSC, the cost would be $756,000. Staff, Council, Park & Recreation Board, and the citizens of Connell need to work together to address the future of the swimming pool. $200,000 was included in the 2020 budget to address the top priority concerns. $100,000 of the cost would be covered from the Park & Recreation Reserve from the 002 Fund, the other $100,000 would be through a non-interest loan from the 111 General Reserve Fund.

Also in the 2020 budget is $300,00 for the Community Center Parking lot. Although a lot has gone into the building to help with the settling issue, nothing has been done with the parking lot for years and now the parking lot is in desperate need of repair. $200,000 from the 111 General Reserve Fund as a non-interest loan has been included in the budget as well as $100,000 from the Civic Facility Reserve from the 002 Fund.

The Fire Department is looking at having a generator purchased and installed at the Fire Hall, this would allow the Fire Hall to be used as an emergency facility if the City were to lose power. The expected cost for this project is $75,000 but a grant received from Emergency Management would help offset $25,000 of that expenditure.

Other capital projects for the 2020 General Fund preliminary budget include; $42,500 for three new police vehicles and $36,000 to equip them, $16,000 for 8 AEDS, $10,000 for firearm equipment, $10,500 for the purchase of a vehicle from PW for City Hall, $5,000 safety windows for City Hall, $24,000 for fire radio equipment, $10,000 for Community Center landscaping, $55,000 for the visitors center, $1,500 to help with the purchase of an air compressor, and $10,000 for the Park & Recreations Comprehensive Plan update.

GENERAL RESERVE FUND. The 2020 preliminary budget reflects transfer for capital projects listed above. This fund also receives the PS Criminal Justice revenues that help fund capital projects for the police department as well as the expense of one officer.

STREET FUND

Street projects completed in 2019 included; South Columbia Ave Sidewalk, Birch Street improvements and East Davis street construction. These projects were able to be completed thanks to funding from the Transportation Improvement Board. The $103,000 S. Columbia Ave Sidewalk project received over $85,000, the $748,900 Birch street project received $674,000, and the $184,600 E. Davis street project received $162,000 in TIB funding.

For 2020, the street improvement reserve budget includes; $40,000 for chip sealing, $55,000 for street work due to the 5th Ave/Franklin Street water project, $58,000 for new equipment and vehicles, and $25,000 for sidewalk replacement.

HOTEL/MOTEL FUND

Revenues for this fund have averaged $14,000 over the last 6 years and continue to be constant. Expenditures have averaged $11,000 (not counting capital purchases for the float) over the last 6 years allowing for a slow increase to the ending fund balance. For 2020 the budget for expenditures was increased from $12,000 to $16,000 to help with the Connell welcome banner project proposed by the Connell Chamber of Commerce.

GENERAL SUPPORT FUND

This fund continues 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.

The 2020 budget includes; a non-interest loan of $200,000 for the Community Center parking lot, a non-interest loan of $100,000 for the swimming pool improvements, and a low interest loan of $200,000 to the Water Fund for the 5th Ave/Franklin water line project.

CAPITAL FACILITIES FUND

This fund receives revenues from Real Estate Excise Tax. No projects for expenditures are included in the 2020 Budget.

WATER FUND
In 2019 the large water reservoir was re-roofed at a cost of $90,000. A water rate study was started in 2018 but will not be completed until early 2020. With the completion of this study the City can make an informed assessment in regards to future water rate increases.

For 2020 it has been determined that new water lines need to be installed for 5th and Franklin. The City has been having issues with these very old waterlines which need to be replaced before they collapse and cause major issues. $400,000 has been included in the budget with an offset of $200,000 of a low interest loan from the General Support Fund.

WASTEWATER FUND
The 2020 budget includes the County Estates/Striker Project of $1,470,000. This project will remove the grinder pumps in the Striker area and install a new lift station and gravity delivery sewer system. The City received a low interest loan from the Public Works Board in the amount of $1,200,000 to help fund this project.

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.

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 & SEWER EMERGENCY FUND
Each of these funds was created to set aside funds for emergency use. Under no circumstances can funds from these accounts be used for normal operations, maintenance or repair. The minimum balance for each of these funds is set at $200,000.

CONCLUSION

Staff has prepared a conservative yet realistic balanced budget for 2020. 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.

This year Council adopted a new mission statement for the City, it is my goal to carry out that mission to the best of my abilities.

The Mission of the City of Connell is:
To partner with the community, enriching the quality of life and delivering a range of services in a fiscally sustainable manner. Engaging the public and embracing diversity, we maintain a focus on the future, remaining flexible and responsive, to foster a small-town character that supports growth.

Respectfully,

Maria T. Peña

Maria T. Peña, City Administrator

CITY PROGRAMS REVENUES

Appro	Appropriated 2019	Preliminary 2020	% Change	
001 General Fund - Beg Bal	1,000,000.00	1,125,000.00	13%	$125K over beginning fund balance
Property Tax	535,000.00	555,000.00	4%	
Sales Tax	268,500.00	270,000.00	1%	
Local Criminal tax	90,000.00	95,000.00	6%	
Utility Taxes	726,100.00	749,600.00	3%	
Licenses & Permits	36,300.00	36,300.00	0%	
State Generated Rev	213,400.00	256,400.00	20%	$30k Emergency Manag. Grant
Charges for Services & Misc	213,600.00	228,600.00	7%	
Interfund Transfers	338,000.00	875,500.00	159%	42.5k PD cars, 36k car equip, 90k officer, 26k equip. 79k Fire generator. 310k CC misc & parking lot. 200k pool. 55k visitor cen. 1.5k P&R. 15.5k City Hall security windows & car. 10k council. 10k P&R
Total General Fund	3,420,900.00	4,191,400.00	23%	
002 General Rsrv - Beg Bal	1,366,000.00	1,480,000.00	8%	
Civic Facility	700.00	15,850.00	2164%	$15,150 transfer from General for capital
Community Development	250.00	300.00	20%	
Economic Development	2,500.00	2,500.00	0%	
Law Enforcement	1,400.00	11,400.00	714%	$10k transfer from General
PS Criminal Justice	115,900.00	120,900.00	4%	
Fire Protection	900.00	30,900.00	3333%	$30k transfer from General
Park & Rec	32,400.00	29,400.00	-9%	Expect a decrease in natural gas funds
Pool	-	-		
Storm Water	100.00	100.00	0%	
Total General Reserve	1,520,150.00	1,691,350.00	11%	
101 Street Fund - Beg Bal	363,000.00	298,000.00	-18%	Birch St, Col. Ave Sidewalk, E. Davis street projects in 2019
Operating	192,000.00	205,000.00	7%	
Capital Improvements	1,276,400.00	116,500.00	-91%	No Grants for Street projects in 2020
Total Street Fund	1,831,400.00	619,500.00	-66%	
104 Hotel/Motel - Beg Bal	42,000.00	50,000.00	19%	
Taxes & Interest	13,200.00	13,200.00	0%	
Total Street Fund	55,200.00	63,200.00	14%	
111 Gen Support - Beg Bal	1,233,500.00	1,372,000.00	11%	No expenditures, only loan payments received in 2019
Payments & Interest	126,100.00	129,200.00	2%	loan payments from water fund for USDA & Farm Bonds payoff
Total Gen Support	1,359,600.00	1,501,200.00	10%	
300 Capital Fund - Beg Bal	341,000.00	393,000.00	15%	
Reet 1	25,700.00	25,700.00	0%	
Reet 2	25,400.00	25,400.00	0%	
Railroad	-	-		
Total Capital Fund	392,100.00	444,100.00	13%	
401 Water Fund - Beg Bal	689,000.00	1,000,000.00	45%	
Operating	1,662,500.00	1,491,300.00	-10%	City received last payment for sale of Farm in 2019
Capital Improvements	2,000.00	202,000.00	10000%	200k loan from 111 for Franklin/5th street water project
Total Water Fund	2,353,500.00	2,693,300.00	14%	
402 Waste Water Beg Bal	1,849,000.00	1,620,000.00	-12%	
Operating	854,000.00	894,000.00	5%	
Capital Improvements	8,000.00	1,208,000.00	15000%	1.2 mil PW Boad Loan Country Estates/Striker Sewer Project
Total Waste Water	2,711,000.00	3,722,000.00	37%	
403 Solid Waste Beg Bal	133,000.00	135,500.00	2%	
Misc Revenue	500.00	500.00	0%	
Total Solid Waste	133,500.00	136,000.00	2%	
404 Water Emergency Fund	200,000.00	200,000.00	0%	Emergency Water Fund
406 Sewer Emergency Fund	200,000.00	200,000.00	0%	Emergency SewerFund
414 DWSRF Loan Beg Bal	-			
Interfund Transfer	25,200.00	24,590.00	-2%	Final Loan Payment!
633 Remittance Clearing	57,550.00	57,550.00	0%	
TOTAL BUDGET ALL FUNDS	**14,260,100.00**	**15,544,190.00**		

CITY PROGRAMS EXPENDITURES

	Appropriated 2019	Preliminary 2020	Difference	% Change	
001 General Fund - End Bal	1,000,000.00	1,000,000.00	-	0%	
Legislative/Executive	135,600.00	140,950.00	5,350	4%	salarie & benefit increases
Judicial	76,000.00	76,000.00	-	0%	
Administration	220,550.00	228,900.00	8,350	4%	increase in wages & benefits
Police Dept	1,074,900.00	1,173,500.00	98,600	9%	31K salaries, 62k increase PD car equip & misc equip
Fire Protection	270,950.00	356,600.00	85,650	32%	114.6K for vehicle lease, generator, radios
Community Development	91,000.00	138,900.00	47,900	53%	18k salaries, increase: for coulee, code/land, & P&R Plan
Parks & Rec	264,050.00	547,000.00	282,950	107%	55k visitor center, 300k CC parking lot
General Government	158,850.00	239,550.00	80,700	51%	10.5k vehicle purchase, 55k transfers, 5k windows
Library	5,500.00	5,700.00	200	4%	
Pool	123,500.00	284,300.00	160,800	130%	200k pool improvements
Total General Fund	**3,420,900.00**	**4,191,400.00**	**770,500**	**23%**	
002 General Rsrv - End Bal	1,182,150.00	1,115,850.00	(66,300)	-6%	
Civic Facility	60,000.00	135,500.00	75,500	126%	CC 110K parking & landscaping, 10k Council, 15.5 car & windows,
Community Devlopment		10,000.00	10,000		Transfer for Park & Rec Comp Plan
Fire Protection	12,000.00	79,000.00	67,000	558%	55k generator, 12k generator & radios, 12k vehicle
Economic Development	35,000.00	55,000.00	20,000	57%	Welcome Center
Law Enforcemen	12,000.00	-	(12,000)	-100%	
PS Criminal Justice	118,000.00	194,500.00	76,500	65%	42.5k PD cars, 36k car equip, 90k officer, 26k equip.
Park & Rec	93,000.00	101,500.00	8,500	9%	1.5k air compressor, 100k pool
Pool Reserve	8,000.00	-	(8,000)	-100%	
Total General Reserve	**1,520,150.00**	**1,691,350.00**	**171,200**	**11%**	
101 Street Fund - End Bal	414,190.00	103,500.00	(310,690)	-75%	Had major projects in 2019, with City matching funds
Operating	191,910.00	223,400.00	31,490	16%	30k increase salaries, 5k increase for alleys
Capital Improvements	1,225,300.00	292,600.00	(932,700)	-76%	55k for Franklin/5th , 40k chip seal, 25k sidewalk replacement
Total Street Fund	**1,831,400.00**	**619,500.00**	**(1,211,900)**	**-66%**	
104 Hotel/Motel - End Bal	43,200.00	47,200.00	4,000	9%	
Community Ser/Capital Exp	12,000.00	16,000.00	4,000	33%	4K Connell Banner
Total Hotel/Motel Fund	**55,200.00**	**63,200.00**	**8,000**	**14%**	
111 Gen Support - End Bal	1,359,600.00	1,001,200.00	(358,400)	-26%	
Loan	-	200,000.00	200,000		Loan to water fund for Franklin/5th Project
Transfers	-	300,000.00	300,000		200k for CC parking lot, 100k for Pool
Total General Support Fund	**1,359,600.00**	**1,501,200.00**	**141,600**	**10%**	
300 Capital Fund - End Bal	**392,100.00**	**444,100.00**	**52,000**	**13%**	
401 Water Fund - End Bal	874,750.00	905,750.00	31,000	4%	
Operating	1,288,750.00	1,255,550.00	(33,200)	-3%	Salaries impacted by staffing position changes
Capital Improvements	190,000.00	532,000.00	342,000	180%	400K Franklin/5th 70k well rehab/misc, 50k build, 12 vehicles
Total Water Fund	**2,353,500.00**	**2,693,300.00**	**339,800**	**14%**	
402 Waste Water End Bal	1,488,000.00	1,326,800.00	(161,200)	-11%	
Operating	733,000.00	704,200.00	(28,800)	-4%	
Capital Improvements	490,000.00	1,691,000.00	1,201,000	245%	1.47mil Country Estates, 100k structures, 50K LS rehab, 25k Aerator Rehab, 24k trash pump, 10 Air Compr & dump trailer
Total Waste Water	**2,711,000.00**	**3,722,000.00**	**1,011,000**	**37%**	
403 Solid Waste End Bal	132,200.00	136,000.00	3,800	3%	
Operating	1,300.00	-	(1,300)	-100%	
Total Solid Waste	**133,500.00**	**136,000.00**	**2,500**	**2%**	
404 Water Emergency Fund	**200,000.00**	**200,000.00**	-	**0%**	Emergency Water Fund
406 Sewer Emergency Fund	**200,000.00**	**200,000.00**	-	**0%**	Emergency Sewer Fund
414 DWSRF Loan End Bal	-	-	-		Pass through account for DWSRF Loan
Dept Service	**25,200.00**	**24,590.00**	**(610)**	**-2%**	Final Loan Payment!
633 Remittance Clearing	**57,550.00**	**57,550.00**	-	**0%**	State Remittance Fund
TOTAL BUDGET ALL FUNDS	**14,260,100.00**	**15,544,190.00**	**1,284,090**		

Community Profile

Budget

Connell is a thriving rural community and is located in the Columbia Basin of Eastern Washington. With a population of 5,500 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. The North Franklin School District maintains a High School, Alternative School, Junior High, Grade School and Administrative offices in Connell.

Housing construction saw a significant increase in 2016 and has continued to see growth in building for 2019. Ten new homes started construction in 2019 with potential housing in 2020. Oasis Village is near completion with only a few lots remaining. The Coyote Run RV park has expanded with added storage units and intentions to develop in the future.

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

The adoption of the 2019 Comprehensive Plan took place in January of 2020, in compliance with the goals, polices, and procedures of the Growth Management Act. Also adopted in February of 2020 was the Parks, Recreation, and Open Spaces (PROS) Plan, the plan consisted of additional and updated information regarding existing conditions and future projects. Both plans were completed with the help of AHBL staff.

A GUIDE TO CITY OF CONNELL BUDGET

The 2020 Budget is an annual budget which includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides for significant policy direction by the City Council to the staff and the community. As a result, the City Council, Staff, and public are involved in establishing the budget for the City of Connell.

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

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

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

Accounting Policy
The City of Connell operates on the Washington State Governmental accounting system called Cash Basis accounting. Under a cash basis accounting system, transactions are recognized only when cash is received or disbursed in/out of a fund.
Cash Basis Accounting formula: Revenues-Expenditures=Cash + Investments.

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

The City of Connell 2019 Budget includes 13 separate funds. Each fund can be reviewed as a separate account to be used for specific purpose.

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

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

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

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

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

Fiduciary 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.

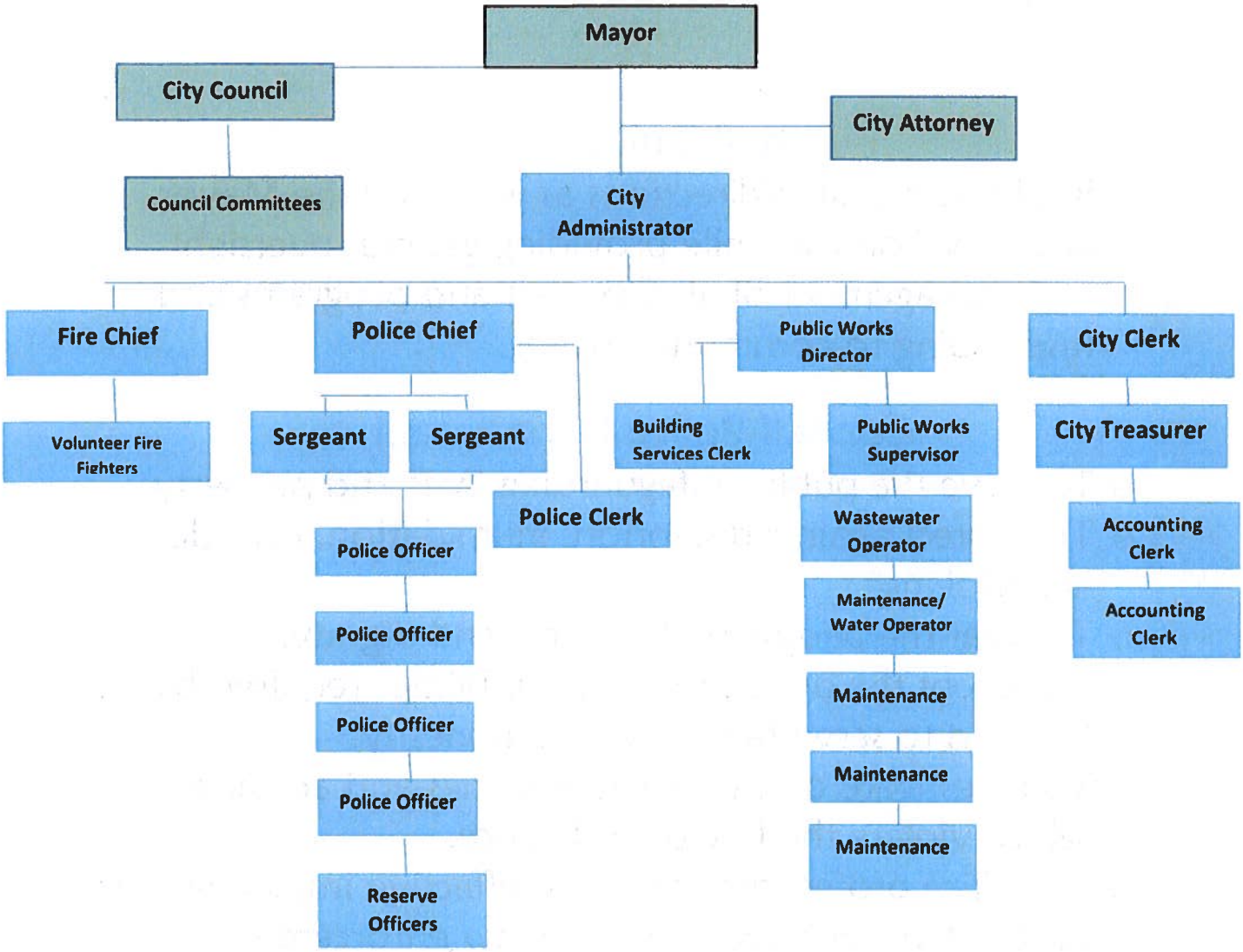
Summary of the Budget Process

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.

2020 City of Connell Organization



MISSION STATEMENTS

City Administrator;

- Implement policy/directions as issued by the Mayor and City Council while providing general oversight and management of all City staff and programs and responding to community needs.

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;

- Provide the highest quality level of water that meets or exceeds our customer and regulatory standards.
- Provide a street system that supports community objectives.
- Provide a sewer system that supports growth and complexity of community.

Clerk/Treasurers Office;

- Providing exceptional service with integrity, efficiency and professionalism.

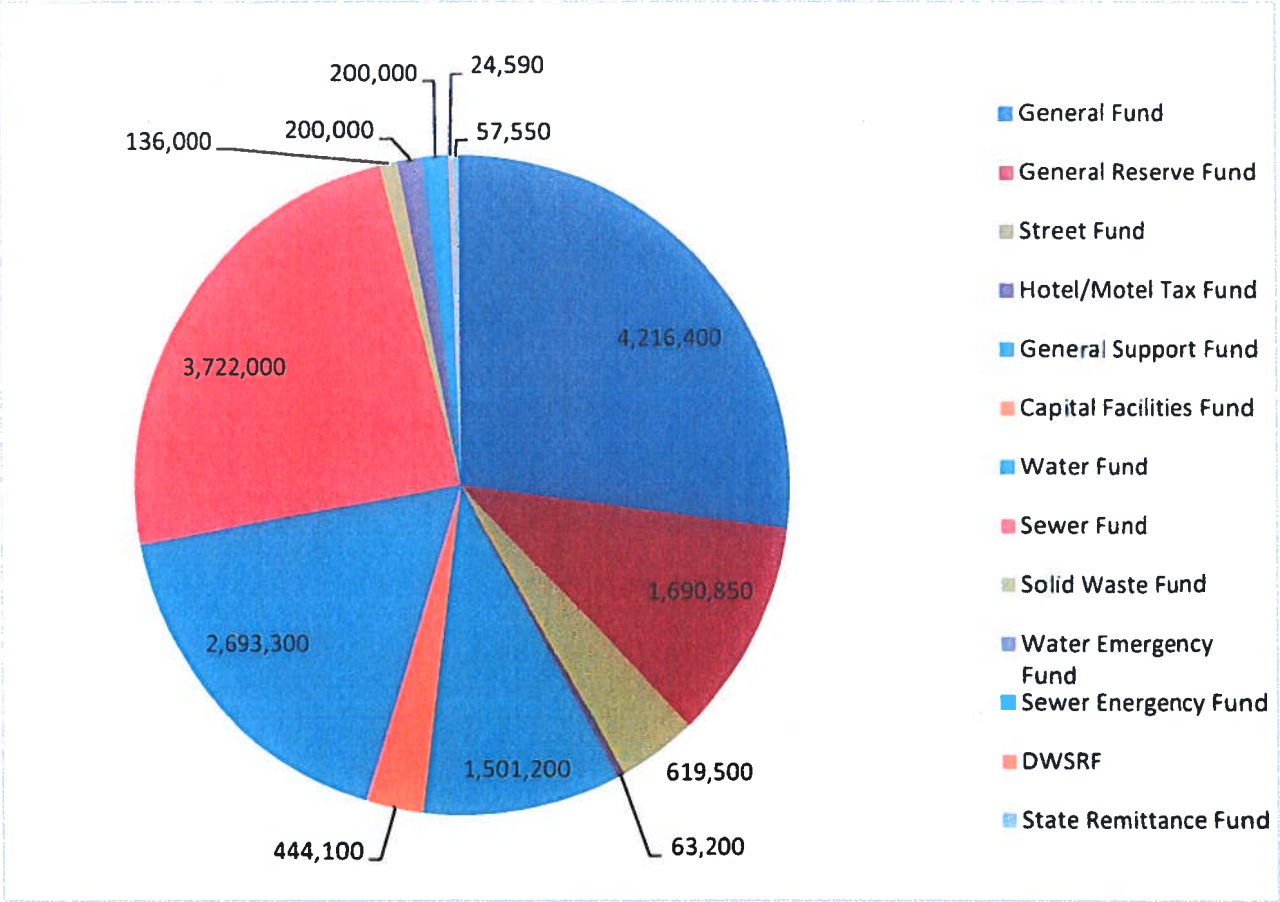
Fire Department;

- 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

2020 Budget Appropriated

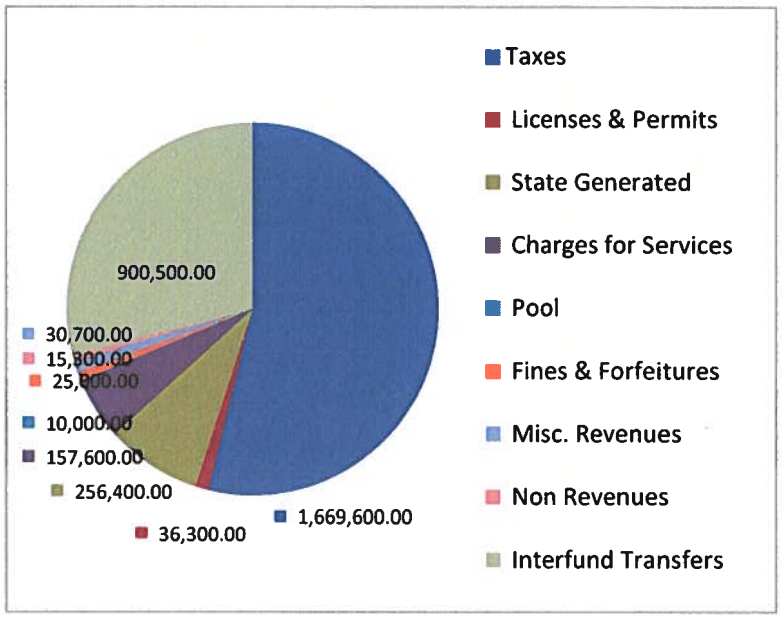
		Revenues	Expenses
001	General Fund	4,216,400	4,216,400
002	General Reserve Fund	1,690,850	1,690,850
101	Street Fund	619,500	619,500
104	Hotel/Motel Tax Fund	63,200	63,200
111	General Support Fund	1,501,200	1,501,200
300	Capital Facilities Fund	444,100	444,100
401	Water Fund	2,693,300	2,693,300
402	Sewer Fund	3,722,000	3,722,000
403	Solid Waste Fund	136,000	136,000
404	Water Emergency Fund	200,000	200,000
406	Sewer Energency Fund	200,000	200,000
414	DWSRF	24,590	24,590
633	State Remittance Fund	57,550	57,550
		15,568,690	**15,568,690**



General Fund

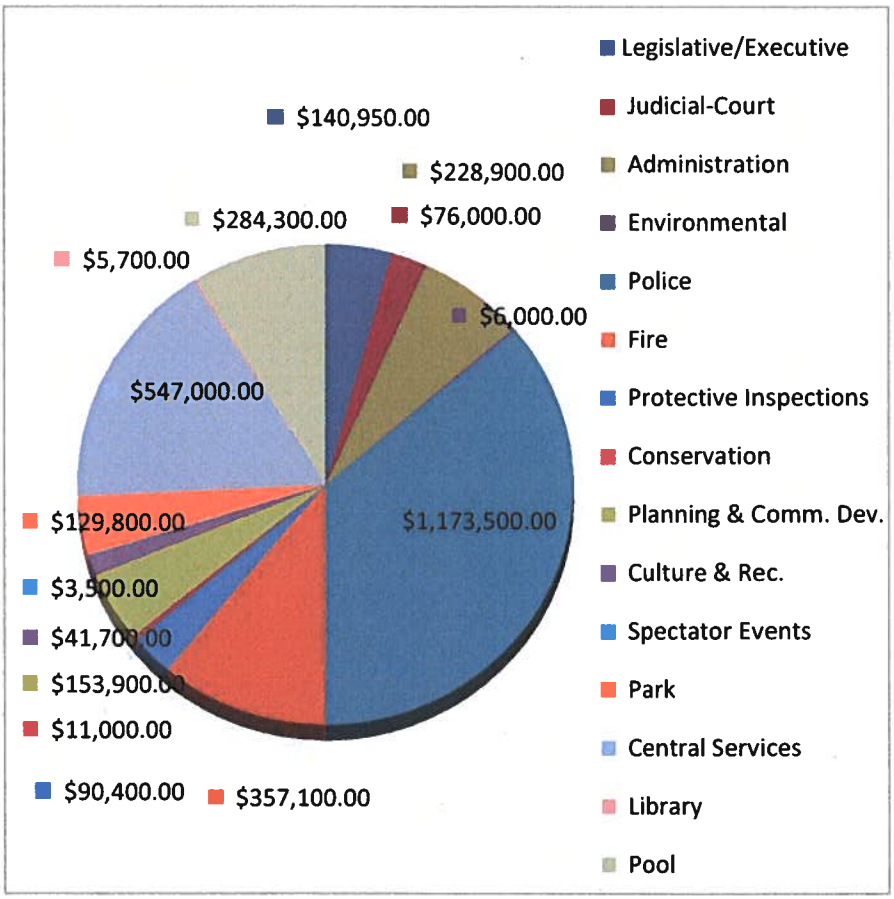
General Fund Revenues by Departments 2020

Taxes	1,669,600.00
Licenses & Permits	36,300.00
State Generated Revenues	256,400.00
Charges for Services	157,600.00
Pool	10,000.00
Fines & Forfeitures	25,000.00
Misc. Revenues	30,700.00
Non Revenues	15,300.00
Interfund Transfers	900,500.00
Total Revenues without Beginning Fund Balance	**$3,216,400.00**



General Fund Expenditures by Department 2020

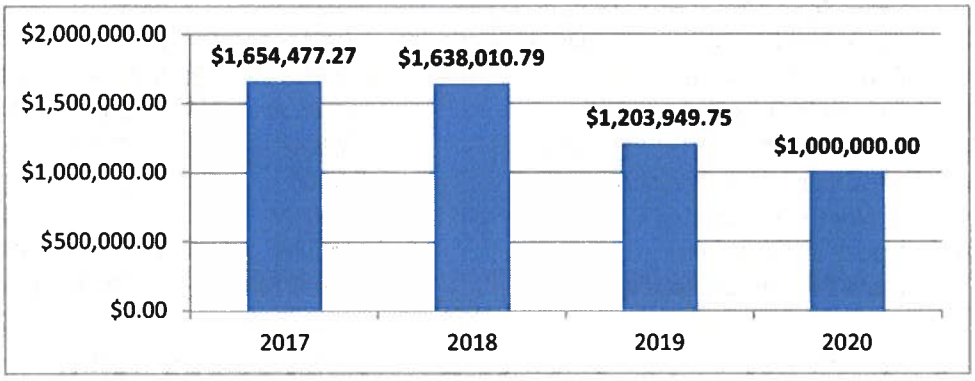
Legislative/Executive	$140,950.00
Judicial-Court Costs	$76,000.00
Administration	$228,900.00
Enviromental Service	$6,000.00
Police Department	$1,173,500.00
Fire Department	$357,100.00
Protective Inspections	$90,400.00
Conservation	$11,000.00
Commuity Development	$153,900.00
Culture & Recreational Activities	$41,700.00
Spectator Community Events	$3,500.00
Park Facilities	$129,800.00
Park & Recreation	$547,000.00
Library	$5,700.00
Pool	$284,300.00
Total Expenditure without Ending Fund balance	**$3,216,400.00**



001 General Fund

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

Beginning Fund Balance



Account	Title	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800001	**Beginning Balance**	**$1,654,477.27**	**$1,638,010.79**	**$1,203,949.75**	**$1,000,000.00**
	REVENUES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
311110000	General Property Taxes	403,230.27	408,779.58	422,250.91	470,000.00
311110100	Prop. 1 Voted Funds	58,875.18	66,489.03	74,501.62	85,000.00
313110000	Retail Sales And Use Tax	266,112.30	281,134.85	289,442.41	270,000.00
313610000	Natural Gas 20% State	25,160.81	21,716.03	30,763.76	22,000.00
313710000	Local Criminal Justice Tax	87,739.30	96,483.75	97,206.28	95,000.00
316410000	Water User Fee	130,122.23	135,054.12	137,856.99	135,000.00
316410001	PUD Privilege Franklin County	47,051.69	48,544.63	50,007.83	50,000.00
316420000	Sewer User Fee	50,009.64	52,624.42	53,810.37	55,000.00
316430000	Solid Waste User Fee	24,987.53	28,054.13	29,795.23	27,000.00
316430100	Natural Gas Tax 20% Avista	11,564.42	10,582.32	10,225.60	10,000.00
316470000	Telephone Utility Tax	64,300.29	62,543.94	59,510.64	60,500.00
316480000	PUD Occupational Tax	385,780.50	401,495.49	407,472.75	390,000.00
317200000	Leasehold Excise Tax	117.47	142.82	130.52	100.00
	Taxes	**$1,555,051.63**	**$1,613,645.11**	**$1,662,974.91**	**$1,669,600.00**
321990000	Business Licenses	8,905.00	8,732.50	7,845.00	8,000.00
322100000	Building Permits	26,810.65	35,176.84	33,720.70	25,000.00
322300000	Animal Licenses/tags	2,014.50	1,963.00	2,418.00	1,800.00
322400000	Right Of Way Permits	25.00	0.00	25.00	0.00
322900000	Weapons Permits	1,351.00	2,033.00	1,455.65	1,500.00
322900001	Golf Cart Permits	0.00	300.00	60.00	0.00
	Licenses & Permits	**$39,106.15**	**$48,205.34**	**$45,524.35**	**$36,300.00**

		2017 Actual	2018 Actual	2019 Acual	2020 Proposed
331166000	Depart Of Justice-Federal	602.93	0.00	3,360.04	0.00
333200000	Federal Indirect Grant DOT radar	1,000.00	0.00	1,000.00	0.00
334000000	Emergency Management Grant	0.00	0.00	0.00	30,000.00
334042001	Dep. Of Comm. Pool House	0.00	24,250.00	0.00	0.00
334042002	Dept. of Comm. Comp plan update	0.00	9,000.00	0.00	0.00
334990000	Volunteer Fire Assistance Radio Grant	0.00	0.00	0.00	12,000.00
335009100	Pud Privilege State	23,093.97	20,625.84	24,095.48	20,300.00
336009800	City Assistance	116,997.38	121,092.18	113,862.99	117,500.00
336062600	Criminal Justice Special Prgms	5,505.43	5,712.00	5,888.50	5,300.00
336065100	Dui-cities/criminal Just Asst	813.06	805.67	760.78	800.00
336069400	Liquor Excise Tax	25,860.02	27,551.22	29,852.46	25,500.00
336069500	Liquor Board Profits	45,295.99	45,158.28	44,508.51	45,000.00
	State Generated Revenues	**$219,168.78**	**$254,195.19**	**$223,328.76**	**$256,400.00**
341430000	Franklin Co Pud Services	24,000.00	24,000.00	24,000.00	24,000.00
341810000	Copies	36.35	10.40	33.60	0.00
341930000	Property Clean Up	464.08	947.39	0.00	0.00
342100000	Reserve Officer Security	3,450.00	4,620.00	3,780.00	10,000.00
342100001	Law Enforcement Services	1,096.17	2,245.94	754.74	0.00
342200000	Fire Protection Services	97,716.98	99,600.80	102,318.21	104,000.00
342400000	Inspection Fees	0.00	0.00	0.00	0.00
345810000	Zoning-subdivision-plat Review	100.00	300.00	1,900.00	100.00
345830000	Site Plans - Appeals - Plan Reviews	3,947.92	10,446.09	4,176.94	5,000.00
345830001	Conditional Use-Variance	0.00	300.00	0.00	0.00
345850000	Community Improvement Fee	2,130.45	2,789.58	2,900.10	1,500.00
345860000	SEPA	0.00	200.00	400.00	0.00
347300000	Pool Passes & Daily Receipts	5,524.00	10,870.25	9,674.75	10,000.00
347600000	Rentals, Lessons, Lf Grd Trng	1,545.00	2,960.00	2,425.00	2,000.00
347600200	P&R Program Fees/Pavilion Rental	1,506.00	1,542.00	1,372.00	1,000.00
	Charges for Service	**$141,516.95**	**$160,832.45**	**$153,735.34**	**$157,600.00**
353100000	Court Receipts: City	38,200.08	27,240.94	30,701.89	25,000.00
357370000	Dist/Munic. Court cost Recoupm.	0.00	815.00	2,717.47	0.00
369400100	Court Restitution	5.62	0.00	0.00	0.00
359900010	Non Court Fines And Penalties	637.00	732.00	3,254.89	0.00
	Fines & Forfeitures	**$38,842.70**	**$28,787.94**	**$36,674.25**	**$25,000.00**

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
361110001	Interest Earned On Investments	5,800.91	9,592.83	15,114.60	8,000.00
361400000	Sales Interest	469.12	840.88	1,252.51	500.00
362000001	Community Center Rental	13,445.00	23,160.00	14,190.00	16,000.00
362000004	Lease of Tower For Wireless-Telco	1,300.00	1,100.00	1,300.00	1,200.00
367000100	Pioneer Park Baseball Donations	0.00	17,582.35	0.00	0.00
367110002	P & R Sponsorship	0.00	0.00	0.00	0.00
367110100	Contributions/Donations	1,420.00	0.00	0.00	0.00
369100001	Sale Of Surplus	0.00	0.00	4,050.00	0.00
369300000	Confiscated and Forfeited Property	0.00	0.00	0.00	0.00
369400000	Judgments And Settlements	0.00	3,500.00	0.00	0.00
369810000	Revenue Overage/shortage	-318.75	-11.77	-2,222.34	0.00
369910000	Other Miscellaneous Revenue	12,977.70	18,288.16	7,348.23	5,000.00
	Misc Revenues	**$39,293.98**	**$74,052.45**	**$41,033.00**	**$30,700.00**
386300000	Firemen/Reserve Memb. Dues	0.00	0.00	0.00	0.00
389100001	Refundable Deposits-CC	10,213.01	15,622.61	15,285.00	15,000.00
389300001	Agency Remittance-Non Revenue	180.00	0.00	0.00	300.00
389400000	Per Diem Federal Fire Pass through	0.00	613.25	0.00	0.00
	Non Revenues	**$10,393.01**	**$16,235.86**	**$15,285.00**	**$15,300.00**
395100000	Sale of Capital Assets(land &Building	0.00	0.00	229,758.98	0.00
395200000	Compensation For Loss/Impair	0.00	0.00	0.00	0.00
	Other Revenues	**$0.00**	**$0.00**	**$229,758.98**	**$0.00**
397180000	Transfer for General Gov.	0.00	0.00	0.00	0.00
397180001	Transfer to 002 Econic Develop/Hardgur	348,000.00	0.00	0.00	0.00
397130000	Transfer for City Admin Capital	0.00	0.00	29,220.00	0.00
397180002	Transer for Special Council Project	0.00	0.00	4,900.00	10,000.00
397180005	Transfer from Civic Facility	0.00	0.00	0.00	25,500.00
397210002	Transfer Reserve to PS CJ	137,235.00	61,771.97	118,000.00	194,500.00
397210003	Transfer to Police Capital	0.00	0.00	10,030.00	0.00
397220001	For Fire Capital	0.00	0.00	17,000.00	79,000.00
397226400	From Fire Reserve	0.00	0.00	0.00	0.00
397500001	From 111 for Comm Center Parking	0.00	0.00	0.00	200,000.00
397570000	Transfer for Economic Development	0.00	0.00	0.00	55,000.00
397500000	Community Center Capital	0.00	22,121.58	11,500.00	110,000.00
397756098	From Pool Reserve	0.00	0.00	0.00	0.00
397600000	Transfer From Comm Development	0.00	0.00	0.00	25,000.00
397766000	Transfer From Park & Rec Reserve	0.00	0.00	84,000.00	1,500.00
397756004	From 111 for pool improvements	0.00	0.00	0.00	100,000.00
397756005	From 002 For pool improvements	0	0	0	100000
	Interfund Transfers	**$485,235.00**	**$83,893.55**	**$274,650.00**	**$900,500.00**
	Revenues With Beginning Fund Balances	**$4,183,085.47**	**$3,917,858.68**	**$3,886,914.34**	**$3,091,400.00**

EXPENDITURES

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
589900099	**Employee Deduction Clear**	**-1290.78**	**3,633.22**	**-1290.78**	**0**
589400000	**Non-Expenditures/Allocations**	**0**	**613.25**	**0**	**0**
588100000	**Prior Adjustments/Allocations**	**0**	**54,712.50**	**0**	**0**
511304100	Official Publications/notices	2,162.24	2,923.89	3,112.43	3,000.00
511600000	Legislative - Fuel Consumed	0.00	0.00	0.00	0.00
511601000	Council: Salaries	10,500.00	10,500.00	10,500.00	10,500.00
511602000	Council: Benefits	828.00	835.38	823.80	1,200.00
511603100	Council Supplies	53.95	49.45	53.88	200.00
511604300	Council: Travel	1,139.61	1,446.18	677.25	2,000.00
511604900	Council: Miscellaneous	0.00	178.97	91.66	300.00
	Legislative	**$14,683.80**	**$15,933.87**	**$15,259.02**	**$17,200.00**
513101000	Mayoral - Salary	7,200.00	7,200.00	7,200.00	7,200.00
513102000	Mayoral - Benefits	555.72	555.72	591.18	750.00
513104200	Mayoral - Communications	328.84	756.51	580.47	700.00
513104300	Mayoral - Travel	868.09	0.00	0.00	1,000.00
513104900	Mayoral - Misc/prof Develop	445.00	45.00	75.00	600.00
513104904	Special Council Projects	50.00	246.00	1,901.00	10,000.00
513111000	City Administrator - Salary	51,183.88	54,475.84	57,313.11	61,200.00
513112000	City Administrator - Benefits	25,100.57	26,230.74	27,217.82	30,400.00
513113100	Office Supplies	255.34	298.58	238.10	400.00
513113200	Fuel Consumed	63.82	0.00	0.00	0.00
513114200	Communications	1,357.28	1,473.42	1,182.22	1,500.00
513114301	City Administrator-Travel	1,052.83	948.23	822.68	1,000.00
513114900	Dues & Subscriptions	6,243.00	6,387.00	6,778.54	7,000.00
513114902	City Administrator - Prof. Develp.	645.00	1,228.35	520.00	1,000.00
513114903	W.C.M.A.	1,028.59	725.67	400.00	1,000.00
	Executive	**$96,377.96**	**$100,571.06**	**$104,820.12**	**$123,750.00**
512505101	Franklin County Court Cost	21,306.24	21,306.24	19,530.72	24,000.00
	Judical	**$21,306.24**	**$21,306.24**	**$19,530.72**	**$24,000.00**
515414000	Labor Relations Admin.	14,552.22	17,297.22	13,622.22	12,000.00
515414100	Attorney Prof. Services	24,856.05	14,374.22	13,268.00	20,000.00
515454000	Court Prosecuting Attorney	9,745.56	9,745.56	8,933.43	10,000.00
515914100	Municipal Crt Public Defender	8,949.90	5,614.38	7,886.85	10,000.00
	Legal Services	**$43,551.51**	**$29,734.16**	**$43,710.50**	**$52,000.00**

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
514201000	Financial - Salaries	30,099.68	4,974.07	18,545.29	21,700.00
514201001	Financial - Overtime	0.00	0.00	417.40	500.00
514201002	Buyout Earnings	0.00	0.00	0.00	1,000.00
514202000	Financial - Benefits	19,204.77	3,469.23	9,496.51	11,800.00
514202001	Financ OT Taxes/Benefits	0.00	0.00	86.55	500.00
514202005	Personnel Benefits-Uniforms	164.08	453.39	104.89	100.00
514203100	Office & Operating Supplies	4,558.46	4,632.48	4,058.58	4,000.00
514203200	Financial & Records -fuel	127.96	0.00	0.00	0.00
514203500	Machinery & Equipment	0.00	32.40	0.00	500.00
514204200	Telephone	1,568.89	1,571.40	1,540.41	2,000.00
514204201	Metered Envelopes & Postage	1,778.83	1,944.59	2,269.89	2,500.00
514204300	Travel	2,897.26	2,319.32	1,763.35	2,000.00
514204500	Equipment Lease/rental	7,291.49	7,363.65	7,483.68	7,600.00
514204700	Public Utility Services	11,286.72	11,397.73	11,942.98	12,000.00
514204900	Miscellaneous	429.14	331.32	526.38	1,000.00
514204901	Dues,mbrshps & Subscriptions	1,403.40	827.40	1,650.40	1,000.00
514204902	Training	4,911.74	4,079.00	2,564.00	4,000.00
514234100	Misc. Services	117.00	112.08	25.00	300.00
514234101	Auditor Services	2,654.41	0.00	12,045.82	10,000.00
514301000	Records Services - Salaries	38,066.64	41,412.77	59,967.58	82,000.00
514301001	Record Services - Overtime	23.05	52.38	446.96	300.00
514302000	Records Services - Benefits	24,297.14	27,599.60	41,022.37	55,200.00
514302001	Record Services OT Taxes/ Ben	4.57	10.66	92.11	300.00
514304901	Codification	1,392.47	1,393.49	982.52	2,000.00
514905100	Voter Registration	8,438.75	0.00	6,433.42	4,500.00
	Administration	**$160,716.45**	**$113,976.96**	**$183,466.09**	**$226,800.00**
517664900	Nat'l Home Bldg Assoc/I&i Pool	1013.55	1152.86	1,135.42	1500.00
517902010	Employee Benefits Misc Issues	0.00	0.00	0	100.00
517903100	Employee Wellness Program	437.93	192.20	206.50	500.00
	Other Admin	**$1,451.48**	**$1,345.06**	**$1,341.92**	**$2,100.00**
594137000	City Administrator Vehicle Purchase	0.00	0.00	29220.74	0.00
594138000	City Administrator Vehicle Lease Interest	0.00	0.00	0.00	0.00
	Capital Expenditures	**$0.00**	**$0.00**	**$29,220.74**	**$0.00**
521101000	Police Dept: Salaries	439,648.58	413,735.43	476,132.21	491,000.00
521101001	Police Dept: Overtime	12,662.66	22,419.14	10,817.08	15,000.00
521101002	Buyout Earnings	0.00	0.00	0.00	3,000.00
521101003	Police Clerk Salaries	20,337.57	36,116.80	43,986.72	45,500.00
521101004	Police Clerk Overtime	0.00	0.00	0.00	1,000.00
521102000	Police Dept: Benefit	181,387.69	174,805.08	188,745.42	229,600.00
521102001	Police OT Taxes And Benefits	2,159.92	3,554.59	1,345.10	3,000.00
521102002	Police Resrv Pension/Disability	3,295.00	3,959.00	3,700.00	4,000.00
521102003	Police Clerk Benefits	5,285.13	7,706.17	9,277.43	11,200.00
521102004	Police Clerks Benefits OT	0.00	0.00	0.00	500.00
521103100	Office And Operating Supplies	2,299.09	2,794.73	2,343.35	3,000.00
521103101	WA Traffic Safety Grant	0.00	0.00	0.00	0.00
521103501	Office Equipment	1,149.58	2,193.44	210.20	2,000.00
521104100	Professional Services	2,967.42	3,348.65	2,907.76	4,000.00
521104101	Auditor Services	0.00	0.00	0.00	0.00
521104102	Civil Srvc - Advertising	0.00	23.00	0.00	500.00

521104200	Telephone	7,153.64	8,071.04	8,120.16	8,000.00
521104300	Travel/Training Expense	3,385.35	3,694.12	4,000.13	4,000.00
521104500	Police Operating Leases	2,397.60	2,397.60	0.00	2,500.00
521104900	Professional Services Misc	3,345.92	2,540.39	7,426.37	8,000.00
521104901	Civil Srvc - Miscellaneous	0.00	0.00	0.00	100.00
521104000	Intergovermental Services	12,651.49	19,655.46	17,076.72	21,000.00
521111000	Reserve Wages	1,970.00	2,660.00	2,280.00	10,000.00
521112000	Reserve Benefits	337.90	346.34	330.21	1,200.00
521203100	Police Operation Supplies	0.00	0.00	0.00	0.00
521202001	Uniform And Clothing	3,469.97	3,443.31	6,462.38	7,000.00
521203102	Bulletproof Vest Grant	602.48	1,954.98	1,405.06	0.00
521203200	Police - Fuel Consumed	14,995.04	14,228.11	15,137.03	20,000.00
521203500	Small Tools And Equipment	6,537.45	3,483.89	5,891.42	6,000.00
521204000	Office Equipment Maintenance	1,240.99	1,109.37	1,568.26	2,000.00
521204800	Repairs & Mainenance	10,846.63	6,512.51	9,802.45	10,000.00
521204100	Dispatch	59,915.00	56,327.48	64,783.34	60,000.00
521213100	Drug Investigation	0.00	0.00	0.00	100.00
521215100	Kids Haven	821.93	1,475.08	872.57	1,200.00
521233500	Reserve Equipment	1,483.35	1,736.73	0.00	2,000.00
521234300	Reserve Travel	0.00	0.00	0.00	100.00
521303100	Crime Prevention Supplies	1,393.30	821.57	841.81	1,500.00
521304000	Crime Prevention Services	170.00	478.31	0.00	1,000.00
521404300	Training - Travel For Training	478.45	105.31	365.36	4,000.00
521404900	Training	2,585.92	1,981.88	1,790.00	2,000.00
521504600	Insurance	10,526.79	8,600.59	9,118.34	12,000.00
521504700	Law Enforcement -Utility Services	620.94	754.91	652.45	1,000.00
	Law Enforcement	**$818,122.78**	**$813,035.01**	**$897,389.33**	**$998,000.00**
523605000	Care & Custody: Intgov.service	65,691.21	79,852.98	42,970.02	65,000.00
	Jail Costs	**$65,691.21**	**$79,852.98**	**$42,970.02**	**$65,000.00**

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
554301000	Animal Control Salaries	0.00	0.00	0.00	0.00
554301001	Animal Control Overtime	0.00	0.00	0.00	0.00
554302000	Animal Control Benefits	0.00	0.00	0.00	0.00
554302001	Animal Control Overtime Benefits	0.00	0.00	0.00	0.00
554303100	Animal Control Supplies	424.15	556.59	437.54	1,000.00
554304100	Animal Control Services	4,246.42	4,400.00	1,800.00	5,000.00
	Environmental Services	**$4,670.57**	**$4,956.59**	**$2,237.54**	**$6,000.00**
591217500	Police Capital Leases-Principal	0.00	3,615.00	0.00	0.00
	Debt Service	**$0.00**	**$3,615.00**	**$0.00**	**$0.00**
592216400	Police Car Lease-Interest	0.00	3610.07	0.00	0.00
594216000	Police Equip/Homeland Sec. Grant	0.00	0.00	0.00	0.00
594216400	Machinery & Equipment	32,817.77	29,207.70	0.00	0.00
594216401	Police Cap Non PS Criminal Justice	0.00	0.00	10,034.04	0.00
594216002	Police Equip/City match	0.00	0.00	0.00	0.00
594216403	Police Capital-Machinery &Equipment	29,919.79	6,469.02	0.00	62,000.00
594217000	PS Criminal - Vehicle	0.00	0.00	30,961.09	40,000.00
594218000	Police Capital Leases - Interest	0.00	0.00	1,857.68	2,500.00
	Capital Expenditures	**$62,737.56**	**$39,286.79**	**$42,852.81**	**$104,500.00**
522101000	Fire Dept: Fire Chief Salary	61,017.20	69,427.08	96,908.92	76,000.00
522101001	Fire Chief Overtime Federal	-9,261.51	0.00	0.00	0.00
522101002	Fire Chief Buyout	0.00	0.00	0.00	0.00
522102000	Fire Dept. Fire Chief Benefits	24,345.09	21,751.53	31,831.19	37,200.00
522102001	Fire Dept -Fed. Fire Chief Benefits	5,084.19	180.68	0.00	0.00
522102002	Fire Dept. Pension/Disability	4,314.30	-450.00	1,560.00	2,500.00
522103100	Fire Dept: Office/oper Supply	2,276.51	1,899.00	1,470.76	1,500.00
522103500	Fire Dept: Small Tools/Equip	3,660.62	2,052.67	2,167.58	5,000.00
522104000	Fire Dept: Dispatch Fees	0.00	0.00	3,723.96	5,000.00
522104200	Fire Dept: Communications	1,862.09	4,320.53	3,554.17	3,500.00
522104300	Fire Dept - Travel	968.76	72.19	94.72	1,000.00
522104301	Fire Federal Reimbursement	402.74	0.00	0.00	0.00
522104700	Fire Dept: Public Utility Srv	4,173.52	3,463.05	3,534.63	4,500.00
522104900	Fire Dept: Dues/Subscriptions	2,728.04	2,061.44	2,363.49	2,000.00
522201000	Fire Dept: Salaries	8,754.54	19,192.50	6,995.00	15,800.00
522202000	Fire Dept - Benefits	4,490.96	4,189.70	2,635.55	6,000.00
522202001	Fire Overtime Benefits	0.00	0.00	0.00	
522204700	Fire Suppression	31,531.70	29,040.00	29,040.00	29,000.00
522204900	Professional Services	1,430.51	1,957.47	1,781.27	1,500.00
522304100	Fire Dept: Fire Inspect	434.74	20.00	141.20	500.00
522453100	Fire Dept - Training Supplies	315.39	1,255.79	668.73	2,400.00
522454300	Fire Dept:Travel Expense	0.00	1,028.41	0.00	500.00
522503100	Facility Repairs & Maint Supplies	521.95	5,421.78	377.17	4,600.00
522504600	Fire Dept: Insurance	20,048.86	23,336.86	26,174.23	28,500.00
522504700	Utilities	476.55	913.51	837.49	1,200.00
522504800	Repairs & Maint Professional	7,439.91	2,979.56	4,726.28	7,000.00
522504802	Fire Dept: Improv. Buildings	0.00	0.00	0.00	0.00
522603100	Vehicle & Equip Maint Supplies	1,459.46	2,073.63	2,088.46	2,000.00
522603200	Fire Dept: Fuel Consumed	-2,702.66	2,812.47	1,779.76	2,300.00
522604000	Vehicle & Equip Maint Prof.	958.73	308.01	2,377.24	3,000.00

522604001	State Depart. Of Ecology Grant	0.00	0.00	0.00	0.00
	Fire Control	**$176,732.19**	**$199,307.86**	**$226,831.80**	**$242,500.00**
594226401	Fire Dept: Machinery & Equip	19,469.55	8,591.58	7,208.14	55,000.00
594227001	Fire Dept: Vehicle Lease Principal	0.00	0.00	9,973.80	8,000.00
594227002	Emergency Management grant Generator	0	0	0	25000
594227003	Grant for Radios/Generator	0	0	0	12000
594227004	Radios/Generator-Firedpt. City Match	0	0	0	12000
594228001	Fire Dept: Vehicle Lease Interest	0.00	0.00	0.00	2,600.00
	Capital Expenditures	**$19,469.55**	**$8,591.58**	**$17,181.94**	**$114,600.00**
524101000	Building/plan: Salaries	31,714.16	33,392.88	35,446.36	42,000.00
524101001	Building/planning - Overtime	70.66	0.00	175.11	500.00
524102000	Building/plan: Benefits	17,111.44	17,719.77	18,035.43	24,200.00
524102001	Building/Plan OT Taxes/Ben	14.07	0.77	36.55	500.00
524103100	Building/plan: Office/oper Sup	337.44	77.75	160.05	500.00
524103200	Fuel Consumed	88.31	95.51	0.00	0.00
524104100	Building: Advertising	93.00	28.23	0.00	0.00
524104200	Building/Planning Communcation	678.38	714.24	530.94	700.00
524104800	Machinery & Equipment	0.00	0.00	71.95	500.00
524104900	Miscellaneous	863.37	0.00	196.55	500.00
524205100	Franklin Co Bldg Inspections	18,382.76	28,951.98	25,478.73	20,000.00
524604901	Plat/subdivision Review	0.00	0.00	0.00	1,000.00
	Protective Inspections	**$69,353.59**	**$80,981.13**	**$80,131.67**	**$90,400.00**
525101001	Public Safety-Non Police-Disaster Services overtime	0.00	0.00	917.45	0.00
525102001	Public Safety-Non Police-Disaster Services Personnel Benefits	0.00	0.00	210.63	0.00
	Emergency Services	**$0.00**	**$0.00**	**$1,128.08**	**$0.00**
553603100	Weed Control-Supplies	1297.10	3391.20	10802.04	11000.00
	Conservation	**$1,297.10**	**$3,391.20**	**$10,802.04**	**$11,000.00**
558503100	Planning Operating Supplies	237.56	0.00	94.48	500.00
558504300	Travel Expense	624.17	121.61	173.31	1,000.00
558504900	Professional Development	542.73	363.00	568.00	500.00
558604000	Comp Plan Update Dept of Comm Grant	0.00	9,000.00	0.00	0.00
558604001	Comp Plan Update City	0.00	10,066.67	13,698.36	25,000.00
558604100	Planning - Professional Services	2,506.39	10,016.39	19,026.26	20,000.00
558604101	Planning/land Use - Advertising	0.00	404.55	0.00	500.00
558604102	Engineer:Studies & Surveys	952.50	481.25	3,490.00	5,000.00
	Planning & Community Development	**$4,863.35**	**$30,453.47**	**$37,050.41**	**$52,500.00**

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
597580001	**Transfer to RR Interchange Match**	**$0.00**	**$0.00**	**$0.00**	
571104100	Advertising	0.00	0.00	0.00	0.00
571104901	Recreation Services	250.00	50.00	0.00	500.00
571204100	Recration-Professional Services	0.00	0.00	0.00	0.00
	Culture & Recreational Activites	**$250.00**	**$50.00**	**$0.00**	**$500.00**
597580001	Transter to RR Interchange Match	**$0.00**	**$0.00**	**$0.00**	**$0.00**
573903100	Spectator And Community Events - Supplies	2,500.00	2,500.00	2,779.76	3,000.00
573903101	Community Events - Cinema	0.00	0.00	0.00	0.00
573904900	Community Events - Misc.	0.00	348.00	357.00	500.00
	Spectator & Community Events	**$2,500.00**	**$2,848.00**	**$3,136.76**	**$3,500.00**
575304100	Museum:Professional Services	1,875.00	0.00	0.00	0.00
575304200	Museum: Communications	0.00	0.00	0.00	0.00
575304700	Museum: Utilities	0.00	0.00	0.00	0.00
575503100	Center: Janitorial Supplies	2,622.97	4,171.56	6,347.11	6,000.00
575503500	Center:Small Tool/Minor Equip	39.01	5,853.22	1,661.67	1,200.00
575504100	Center: Professional Services	8,721.18	5,304.34	4,314.72	6,000.00
575504200	Center: Communications	481.42	1,241.75	595.84	500.00
575504600	Center: Insurance	9,699.02	10,124.05	10,419.63	12,000.00
575504700	Center: Utilities	16,114.35	16,140.09	16,390.24	16,000.00
	Cultural & Recreational Facality	**$39,552.95**	**$42,835.01**	**$39,729.21**	**$41,700.00**
576201000	Swimming Pool: Salaries	15,590.94	27,432.08	25,630.33	34,000.00
576201001	Swimming Pool:Overtime Wages	0.00	0.00	1,497.13	0.00
576202000	Swimming Pool - Benefits	2,567.66	4,109.50	3,262.81	3,600.00
576202001	Swimming Pool-OT Benefits	0.00	0.00	309.52	0.00
576203100	Swim Pool: Office/oper. Supp.	2,213.26	1,857.40	1,148.97	2,000.00
576203101	Swim Pool: Chemicals	5,576.36	6,178.81	4,809.06	7,000.00
576203102	Swimming Pool - Maint. Supplies	1,143.04	2,301.29	6,714.51	4,600.00
576203500	Swim Pool: Sm Tools & Equip.	16,119.20	4,200.30	2,328.25	5,000.00
576203501	Swim Pool: Activity Equip Rplc	0.00	0.00	0.00	1,000.00
576204001	Pool Evaluation	0.00	0.00	50,000.00	0.00
576204100	Pool - Professional Services	609.20	1,327.00	1,199.72	1,500.00
576204101	Swim Pool: Advertising	34.40	0.00	0.00	300.00
576204200	Swim Pool: Communications	132.92	255.65	159.24	300.00
576204400	Swim Pool: Excise Tax	70.79	823.82	733.21	1,200.00
576204600	Swim Pool: Insurance	1,948.50	2,061.91	2,587.05	3,000.00
576204700	Swim Pool: Public Utility Serv	2,150.99	2,565.43	3,174.85	15,000.00

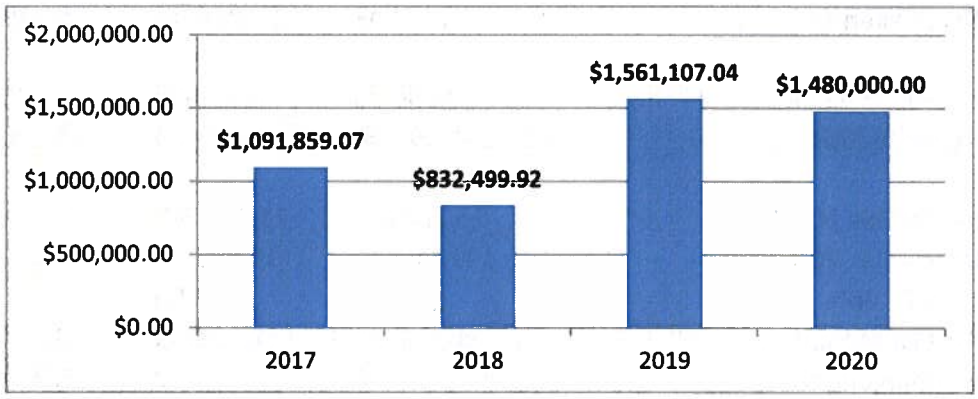
576204701	Swim Pool - Water Services	800.00	800.00	800.00	800.00
576204800	Swim Pool: Maint. & Repairs	251.48	10,005.01	3,165.22	3,000.00
576204900	Swim Pool: Misc. Services	461.21	0.00	499.00	2,000.00
	Swimming Pool	**$49,669.95**	**$63,918.20**	**$108,018.87**	**$84,300.00**
576801000	Park Dept: Salaries	36,588.91	54,173.51	50,799.29	60,000.00
576801001	Park Dept: Overtime	676.81	1,210.93	997.66	500.00
576802000	Park Dept - Benefits	19,192.87	26,591.51	22,880.78	39,000.00
576802001	Park Dept OT Taxes/Ben	157.26	294.14	246.26	300.00
576803100	Park Dept- Supplies	7,610.36	11,951.34	13,977.78	10,000.00
576803101	Park Facilities-Trees	0.00	0.00	0.00	1,000.00
576804600	Park Facilities-Insurance	3,886.03	5,748.26	5,452.04	7,000.00
576804701	Park Facilities-Sanitation	1,793.13	1,768.66	1,814.07	2,000.00
576804700	Park Dept: Public Utility Srvc	1,591.84	1,619.40	1,683.89	2,000.00
576804800	Park Dept: Maint. & Repairs	61.02	371.88	576.45	2,000.00
576804900	Inmate Work Crew Charges	5,330.66	4,275.49	3,303.75	6,000.00
	Park Facilities	**$76,888.89**	**$108,005.12**	**$101,731.97**	**$129,800.00**
594766201	Pool House Grant-Dept of Comm	**$0.00**	**$24,250.00**	**$0.00**	**$0.00**
594756000	Visitor Center/Trail	0.00	40,655.89	194.39	55,000.00
594756001	Community Center Parking Lot	0.00	0.00	0.00	300,000.00
594756200	Community Center Improvement	3,108.55	22,121.58	11,684.49	10,000.00
594766001	Pioneer Park Basketball Court	0.00	31,712.19	2,273.65	0.00
594766098	Pool Capital Improvements	0.00	0.00	0.00	0.00
594766099	Park Cap Improvements	0.00	0.00	3,166.36	0.00
594766400	Park Cap Machinery & Equipment	0.00	0.00	29,779.62	6,500.00
594766200	Park & Rec Buildgs & Struct	0.00	82.50	0.00	0.00
	Capital Expenditures	**$3,108.55**	**$94,572.16**	**$47,098.51**	**$371,500.00**
518103000	Special Council Projects-Supplies	0.00	0.00	3,000.00	0.00
518104100	CS - Personnel Services	429.43	257.56	0.00	500.00
518202000	Personal Benefits- Uniforms	0.00	0.00	161.21	0.00
518204100	Property Assessments	4,180.56	4,520.46	3,591.03	5,000.00
518301000	Custodial - Salaries	52,774.49	21,076.61	35,540.85	42,000.00
518301001	Custodial - Overtime	227.17	483.70	2,655.76	1,000.00
518302000	Custodial - Benefits	24,839.47	12,946.19	21,675.82	29,200.00
518302001	Custodial Taxes And Benefits	41.51	104.84	616.63	800.00
518303100	Custodial Supplies	3,319.81	4,848.66	4,223.37	4,500.00
518103200	Central Service-Fuel Consumed	760.97	678.40	1,172.81	2,000.00
518304600	City Administration - Insurance	13,057.75	14,379.45	16,624.13	18,000.00
518304800	Repairs & Maint - Contractor	4,374.41	3,918.37	4,085.22	4,500.00
518304900	Inmate Work Crew Charges	0.00	0.00	0.00	1,000.00
518614000	Judgements and Settlement	0.00	0.00	0.00	500.00
518803100	Computer Software	1,685.50	225.66	345.87	2,000.00
518803101	Computer - Supplies	2,244.41	2,747.39	166.06	13,000.00
518804100	BIAS Software Maint	10,714.85	13,879.30	11,728.58	13,000.00

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
518804101	Network/Website Maintenance	20,330.00	17,500.00	19,563.91	18,000.00
518804102	Equipment Repair	230.10	0.00	185.81	1,000.00
518804103	GIS/Annual Maint. Cost	4,210.00	0.00	0.00	2,000.00
518804200	Communications-Interconnect	0.00	123.08	990.01	1,000.00
518904000	Central Services-Other	1,287.82	531.74	662.00	1,000.00
518904700	Central Services - Utility Services	901.58	985.35	898.07	1,400.00
518904901	Risk Mgmnt - Claims Processing	0.00	494.80	750.00	1,000.00
	Central Services	**$145,609.83**	**$99,701.56**	**$128,637.14**	**$162,400.00**
557304101	CC/TriCities Visitor Guide	0.00	0.00	0.00	0.00
	Community Services	**$0.00**	**$0.00**	**$0.00**	**$0.00**
566105000	Alcoholism: Intergov Service	$1,429.43	$1,388.99	$1,555.79	$1,500.00
	Substance Abuse	**$1,429.43**	**$1,388.99**	**$1,555.79**	**$1,500.00**
589100001	Misc: Non-Expen / Refunds	10,423.14	15,422.61	15,414.47	15,000.00
589300001	Agency Collections/Non Revenue	229.87	0.00	0.00	0.00
	Non Expeditures	**$10,653.01**	**$15,422.61**	**$15,414.47**	**$15,000.00**
591347500	Water Rights Purchase	600,363.19	0.00	0.00	0.00
	Debt Service	**$600,363.19**	**$0.00**	**$0.00**	**$0.00**
592348001	Water Rights Interest	24,672.46	0.00	0.00	0.00
592188002	Water Rights Escrow Fees	161.71	0.00	0.00	0.00
	Debt Interest & Fees	**$24,834.17**	**$0.00**	**$0.00**	**$0.00**
594186000	Capital Expenditures/Expenses-capital outlays	0.00	0.00	264.78	0.00
594186000	Vehicle Purchase	0.00	0.00	0.00	10500
594186400	City Hall Improvements	0.00	0.00	0.00	5,000.00
	Capital Expenditures	**$0.00**	**$0.00**	**$264.78**	**$15,500.00**
597180010	Transfer out-Comm. Development	0.00	100000.00	0.00	0.00
597186006	Transfer out-Economic Development	0.00	348000.00	0.00	0.00
597190010	Transer out- Civic Facility	0.00	130000.00	133,500.00	14,650.00
597210010	Transfer out-Law Enforcement	0.00	10000.00	10,000.00	10,000.00
597220000	Transfer to Fire Reserve	$10,000.00	$40,000.00	$30,000.00	$30,000.00
597420000	Transfer To Street Fund	0.00	0.00	0.00	0.00
597750000	Transfer Out- Swimming Pool	0.00	0.00	20000.00	0.00
597760010	Transfer out Park & Rec	0.00	0.00	10,000.00	0.00
	Interfund Transfers	**$0.00**	**$628,000.00**	**$203,500.00**	**$54,650.00**
572503100	Library:Supplies	489.09	340.40	21.40	500.00
572504100	Library: Maintenance/repairs	1,005.31	524.38	1,423.38	1,200.00
572504700	Library: Utilities	3,433.53	3,072.35	3,266.47	4,000.00
	Libraries	**$4,927.93**	**$3,937.13**	**$4,711.25**	**$5,700.00**
594766005	Pool Improvements	0	0	0	200,000.00
	Capital Expenditures	**$0.00**	**$0.00**	**$0.00**	**$200,000.00**
	Expenditures without Ending Fund Balance	**$2,534,074.68**	**$2,656,611.71**	**$2,408,432.72**	**$3,216,400.00**

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	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800002	**Beginning Balances**	**$1,091,859.07**	**$832,499.92**	**$1,561,107.04**	**$1,480,000.00**

	Revenues	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
397190010	Civic Facility	0.00	130000.00	133500.00	14650.00
361111000	Interest On Investment	581.19	2232.02	4694.75	700.00
	Civic Facility Reserve	**$581.19**	**$132,232.02**	**$138,194.75**	**$15,350.00**
397180010	Community Development	0	100,000.00	0	0
361111100	Interest On Investment	220.74	1,330.03	1,936.81	300.00
395102000	Sales of Capital Assets	3,913.20	0.00	0.00	0.00
	Community Development Reserve	**$4,133.94**	**$101,330.03**	**$1,936.81**	**$300.00**
361111200	Interest On Investment	1,487.70	4,698.25	6,844.29	2,500.00
397580010	Economic Development	0.00	348,000.00	0.00	
395103000	Sale of Capital Assets	54,712.50	0.00	0.00	0.00
	Misc Revenues	**$56,200.20**	**$352,698.25**	**$6,844.29**	**$2,500.00**
336062100	CJ - Population	1,516.81	1,580.34	1,636.68	1,300.00
	State Gernerated Revenues	**$1,516.81**	**$1,580.34**	**$1,636.68**	**$1,300.00**
361111300	Interest On Investment	81.29	261.57	530.99	100.00
	Misc Revenues	**$81.29**	**$261.57**	**$530.99**	**$100.00**
397210010	Law Enforcement	81.29	10,000.00	10,000.00	10,000.00
	Interfund Transfers	**$0.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**

313150000	Public Safety-Criminal Justice Tax	113,792.88	126,341.15	124,817.31	120,000.00
	Taxes	**$113,792.88**	**$126,341.15**	**$124,817.31**	**$120,000.00**
361101341	Interest On Investment PS CJ	971.24	1,551.74	2,996.89	900.00
	Misc. Revenues	**$971.24**	**$1,551.74**	**$2,996.89**	**$900.00**
361111400	Interest On Investment Fire Protect.	855.03	1,996.45	3,285.02	900.00
	Misc. Revenues	**$855.03**	**$1,996.45**	**$3,285.02**	**$900.00**
397220000	Fire Protection-Inter Fund Transfers	10,000.00	40,000.00	30,000.00	30,000.00
	Fire Protection	**$10,000.00**	**$40,000.00**	**$30,000.00**	**$30,000.00**
313611000	Natural Gas 20% State	25,160.81	21,716.07	23,516.48	16,500.00
316430200	Natural Gas 20%	11,564.42	10,582.31	10,225.59	12,000.00
316461000	Cable TV 20%	0.00	0.00	0.00	0.00
	Parks & Recreation	**$36,725.23**	**$32,298.38**	**$33,742.07**	**$28,500.00**
397750000	Swimming Pool	0	0	20,000.00	0
397760010	Parks & Recreation	0.00	10,000.00	10,000.00	0.00
	Interfund Transfers	**$0.00**	**$10,000.00**	**$30,000.00**	**$0.00**
361111500	Interest On Investment-Park & Rec	935.36	2,061.83	3,540.87	900.00
361111561	Interest On Investment	0.00	0.00	260.92	0.00
	Misc Revenues	**$935.36**	**$2,061.83**	**$3,801.79**	**$900.00**
361111600	Interest On Investment	82.68	148.91	215.74	100.00
	Real Estate Excise Tax	**$82.68**	**$148.91**	**$215.74**	**$100.00**
	Revenues Without Beginning Fund Balances	**$224,940.49**	**$812,500.67**	**$388,002.34**	**$210,850.00**

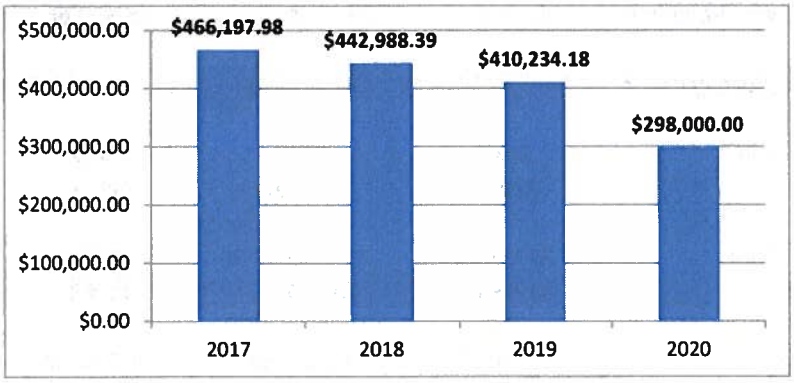
	Expenditures	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2019 Proposed**
597180000	Transfer to General Government	0.00	0.00	0.00	0.00
597130000	Transfer to City Administration	0.00	0.00	29,220.00	0.00
597180002	Transfer Out-Council Special Projec	0.00	0.00	4,900.00	10,000.00
597180005	Transfer for City General Gov	0.00	0.00	0.00	25,500.00
597500000	Transfers to General Community Center	0.00	22,121.58	11,500.00	110,000.00
	Civic Facility RSRV	**$0.00**	**$22,121.58**	**$45,620.00**	**$145,500.00**
597600000	Transfer to General-Community Development	0.00	0.00	0.00	25000.00
	Community Development	**$0.00**	**$0.00**	**$0.00**	**$25,000.00**
597570000	Transfers for Economic Development			0.00	55000.00
597180001	Transfer to General Fund	348000.00	0.00	0.00	0.00
	Economic Development RSRV	**$348,000.00**	**$0.00**	**$0.00**	**$55,000.00**
597220001	Transfer For Fire Capital	0.00	0.00	17000.00	79000.00

	Interfund Transfers	**$0.00**	**$0.00**	**$17,000.00**	**$79,000.00**
597210003	Transfer to Police Capital	0.00	0.00	10,030.00	0.00
	Law Enforcement RSRV	**$0.00**	**$0.00**	**$10,030.00**	**$0.00**
597210002	Transfer to General for PS Criminal Justice	137,235.00	61,771.97	118,000.00	194,500.00
	Public Safety Criminal Justice	**$137,235.00**	**$61,771.97**	**$118,000.00**	**$194,500.00**
597226400	Transfer to General for Fire Equip.	0.00	0.00	0.00	0.00
	Fire Protection RSRV	**$0.00**	**$0.00**	**$0.00**	**$0.00**
597766000	Transfer to General Park & Rec.	0.00	0.00	84,000.00	1,500.00
597766005	Transfer for pool improvements	0.00	0.00	0.00	100000
	Park & Recreation RSRV	**$0.00**	**$0.00**	**$84,000.00**	**$101,500.00**
597756098	Transfer for Pool Improvements	0.00	0.00	0.00	0.00
	Pool Reserve	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Total Expenditures w/o Ending Fund Balances	**$485,235.00**	**$83,893.55**	**$274,650.00**	**$600,500.00**

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	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800101	**Beginning Balance**	**$466,197.98**	**$442,988.39**	**$410,234.18**	**$298,000.00**
	REVENUES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
313610001	Natural Gas 45% State	56,611.90	48,861.23	56,369.30	55,000.00
316430400	Natural Gas 45% Avista	26,019.95	23,810.24	23,007.64	24,000.00
336007101	Multimodal Transport City	5,640.41	7,669.01	7,558.66	6,000.00
336008700	Motor Vehicle Fuel Tax	116,190.49	119,317.65	115,111.31	120,000.00
344100000	Street Maintenance & Repair Charges	366.18	885.00	0.00	0.00
369100002	Sale of Scrap and Junk	3,712.30	503.50	13,412.99	0.00
361111010	Interest Earned on Investment	0.00	0.00	53.24	0.00
369900101	Other Miscellaneous Revenue	108.08	0.00	0.00	0.00
397420101	Transfer From General Fund	0.00	0.00	0.00	0.00
	Street Operating w/o beginning fund bal.	**$208,649.31**	**$201,046.63**	**$215,513.14**	**$205,000.00**
	Street Improvement Reserve				
313210000	Public Transportation Tax	0.00	43396.50	68,165.49	50,000.00
313610101	Natural Gas 15% State	18,870.64	16,287.10	23,401.35	20,000.00
313430300	Natural Gas 15% Avista	8,673.31	7,936.76	7,669.22	8,000.00
	Taxes	**$27,543.95**	**$67,620.36**	**$99,236.06**	**$78,000.00**
333200000	Columbia Ave Chip Seal WSDOT	0.00	184508.00	0.00	0.00
333202005	Federal Indirect-WSDOT-BFCG	0.00	0.00	0.00	0.00
333970000	Federal Indirect-homeland Norheim	19835.73	153117.98	29,538.03	0.00
334018005	Nordheim WA State - Fed Indirect	0.00	22824.84	4,872.84	0.00
334023000	Arbor Day Grant	234.13	0.00	173.12	0.00
334038000	TIB Grant-E Birch Street	0.00	0.00	633,059.38	25,000.00
334038001	TIB-S. Columbia Sidewalk Grant	0.00	0.00	80,509.21	10,000.00
334038002	TIB-Chip Seal Project	0.00	0.00	0.00	0.00
334038003	TIB-LED Street Lights Grant	77,606.00	0.00	0.00	0.00
334038004	TiB-Street Work Grant-State	49,357.00	0.00	0.00	0.00
334038005	TIB-Columbia Chip Seal For BFCG	0.00	28,796.00	135,083.55	1,000.00
	State Generated Revenues	**$147,032.86**	**$389,246.82**	**$883,236.13**	**$36,000.00**

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
361110101	Interest Earned On Investment	3,175.47	2,695.01	3,510.68	2,500.00
367110000	Gifts, Pledges, Grants & Bequests -Private	0.00	0.00	0.00	0.00
389300020	Agency type collections -TIBled lights	19,200.00	0.00	0.00	0.00
	Misc Revenues	**$22,375.47**	**$2,695.01**	**$3,510.68**	**$2,500.00**
	Total Revenues Without Beginning Fund Balances	**$405,601.59**	**$660,608.82**	**$1,201,496.01**	**$321,500.00**

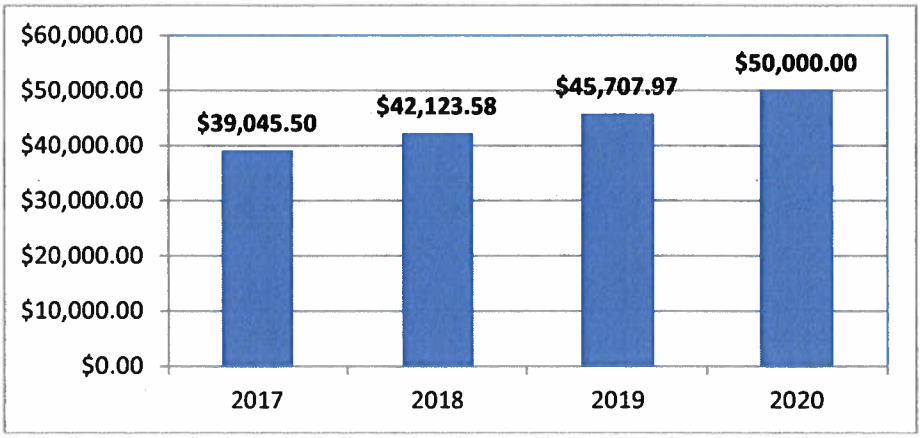
	EXPENDITURES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
525304000	Disaster Services - Flood	24935.02	1,987.20	0.00	0.00
	Emergency Services	**24935.02**	**$1,987.20**	**$0.00**	**$0.00**
542301000	Street Repair - Wages	12,804.08	19,530.62	29,774.67	38,100.00
542301001	Street Repair - Overtime	256.27	368.40	353.36	300.00
542301002	Street Repair - Buyout	0.00	0.00	0.00	500.00
542302000	Street Repair - Benefits	6,258.14	9,286.48	15,949.88	24,100.00
542302001	Street Repair OT Benefits	50.69	94.36	91.00	100.00
542303100	Street Repair & Maint Supplies	5,186.14	3,454.68	7,094.54	6,500.00
542401000	Storm Drain - Wages	2,153.64	4,118.85	5,320.07	1,300.00
542401001	Storm Drain - Overtime	33.52	85.68	69.48	200.00
542402000	Storm Drain - Benefits	1,273.17	2,033.98	2,696.64	1,000.00
542402001	Storm Drain - Overtime Benefits	8.52	20.32	17.74	100.00
542613100	Sidewalks - Office/Oper Supplies	0.00	0.00	734.14	4,000.00
542633100	Street Lights-Office/Oper Supplies	1,415.45	165.90	120.00	1,000.00
542634100	Street Lights - Professional Services	2,044.00	0.00	780.46	1,000.00
542634700	Street Lights - Electricity	24,553.20	7,183.45	7,175.01	8,500.00
542643100	Traffic Control - Supplies	71.30	178.61	0.00	1,000.00
542643101	Street Signing & Replacement	1,562.58	1,061.28	712.05	2,000.00
542644100	Traffic Control- Street Stripe	10,400.00	15,707.00	0.00	2,000.00
542661000	Snow & Ice Control - Wages	6,467.72	11,528.19	9,446.05	6,500.00
542661001	Snow & Ice Control - Overtime	137.87	212.81	4,299.57	1,000.00
542662000	Snow & Ice Control - Benefits	3,317.23	5,633.36	4,889.02	4,400.00
542662001	Snow & Ice Control-OT Ben	28.93	53.37	973.36	500.00
542663100	Snow & Ice Control - Materials	8,453.42	8,881.37	8,032.03	8,000.00
542671000	Street Cleaning - Wages	6,856.88	11,010.01	8,576.31	13,300.00
542671001	Overtime Earnings	137.87	193.85	121.21	500.00
542672000	Street Cleaning - Benefits	3,628.58	5,279.80	4,628.99	10,600.00
542672001	OT Taxes And Benefits	28.93	48.93	30.27	100.00
542673100	Street Cleaning - Materials	2,688.01	0.00	459.60	3,000.00
542703100	Alley/shoulder-maintenance	3,561.88	4,317.57	127.14	5,000.00
542703101	Trees Maintenance Supplies	1,765.58	2,155.10	2,967.17	2,800.00
542704900	Roadside Contracted Services	6,191.96	7,913.28	7,240.27	6,500.00
	Streets-Maintenance	**$111,335.56**	**$120,517.25**	**$122,680.03**	**$153,900.00**

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
543101000	Street: Superintendent Wages	14,198.88	14,723.04	17,200.56	12,900.00
543102000	Street: Superintendent Benefits	6,677.78	6,887.33	9,760.24	8,800.00
543104100	Audit	0.00	0.00	1,275.61	0.00
543303100	Street: Misc. Supplies	9,234.85	10,028.91	12,790.17	6,500.00
543303500	Street: Small Tools & Equip.	0.00	88.71	0.00	1,500.00
543304100	Street: Professional Services	735.01	1,213.50	874.20	1,000.00
543304200	Street: Communications	1,993.67	2,977.41	2,566.25	3,200.00
543304600	Street: Insurance	7,569.01	8,005.45	8,977.14	10,000.00
543304700	Street: Utilities	3,200.95	3,014.74	3,886.81	3,500.00
543304701	Street Department Sanitation	501.05	353.87	126.89	500.00
543501000	Equipment/bldg Maint Wages	3,361.74	2,757.12	0.00	0.00
543501001	Equip/bldg Maint - Overtime	68.51	58.77	0.00	500.00
543502000	Equipment/bldg Maint Benefits	2,220.04	1,339.65	72.92	0.00
543502001	Equip OT Taxes & Benefits	17.58	14.02	0.00	100.00
543503100	Street: Parts & Supplies	6,133.40	6,554.82	3,209.56	7,500.00
543503200	Street: Fuel Consumed	5,622.08	6,561.11	9,036.18	6,500.00
543504100	Street: Professional Services	2,201.14	812.93	5,724.93	1,000.00
543504300	Street Travel For Training	340.33	318.06	20.98	500.00
543504800	Street: Equipment Maintenance	1,173.57	1,049.55	7,261.97	6,000.00
543504900	Street Training	178.35	165.01	335.67	500.00
	Street Admin & Overhead	**$65,427.94**	**$66,924.00**	**$83,120.08**	**$70,500.00**
589300020	Other Non-expenditures -LED TIB	$19,200.00	0.00	0.00	0.00
594427500	Capital Leases Principal	0.00	0.00	0.00	0.00
594426400	Machinery & Equipment	45,679.69	0.00	32,692.86	4,500.00
594427000	Vehicle Lease Principal	0.00	0.00	52,814.36	39,500.00
594428000	Vehicle Leases Interest	0.00	0.00	1,078.71	14,000.00
595306000	Connell Park Estates Alley	0.00	9,471.02	0.00	0.00
595306105	East Davis TIB	0.00	1,620.00	0.00	0.00
595306106	East Davis City Match	0.00	180.00	0.00	0.00
595306304	TIB-Street work grant-State	49,357.00	0.00	0.00	0.00
	Capital Expenditures	**$95,036.69**	**$11,271.02**	**$86,585.93**	**$58,000.00**
595306007	5th Ave & Franklin St Improvements	0.00	0.00	0.00	55,000.00
595306105	East Davis TIB	0.00	0.00	151,645.77	11,100.00
595306106	East Davis City Match	0.00	0.00	18,704.89	1,800.00
595306110	FEMA-Nordheim	0.00	151,512.56	14,021.04	0.00
595306111	Nordheim WA State	0.00	25,252.10	2,336.84	0.00
595306112	Nordheim City Match	0.00	26,122.08	2,336.84	0.00
595306200	East Birch TIB	0.00	9,020.25	636,134.68	77,400.00
595306201	East Birch City Match	0.00	1,002.25	72,490.32	8,600.00
595306300	Crack/Chip seal Maintence	31,082.00	0.00	24,936.00	40,000.00
595306301	Columbia Ave Chip Seal WSDOT	4,187.50	184,508.00	0.00	0.00
595306303	Columbia Ave Chip Seal City Match	0.00	60,803.07	1,865.78	0.00
595616000	S Columbia Ave Sidewalk TIB	0.00	4,930.05	84,991.60	13,700.00
595606001	S Columbia Ave Sidewalk City Match	0.00	717.20	12,163.71	2,000.00
595636302	TIB-LED Street light Grant	77,606.47	0.00	0.00	0.00
595306302	Columbia BST BFCG Federal	0.00	28,796.00	0.00	0.00
595616002	Sidewalk Replacement	0.00	0.00	0.00	25,000.00
	Road/Streets Capital Expenditures	**$ 112,875.97**	**$492,663.56**	**$1,021,627.47**	**$234,600.00**
	Total Street Improvement Reserve w/out Ending Balance	**$ 207,912.66**	**$503,934.58**	**$1,108,213.40**	**$292,600.00**

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

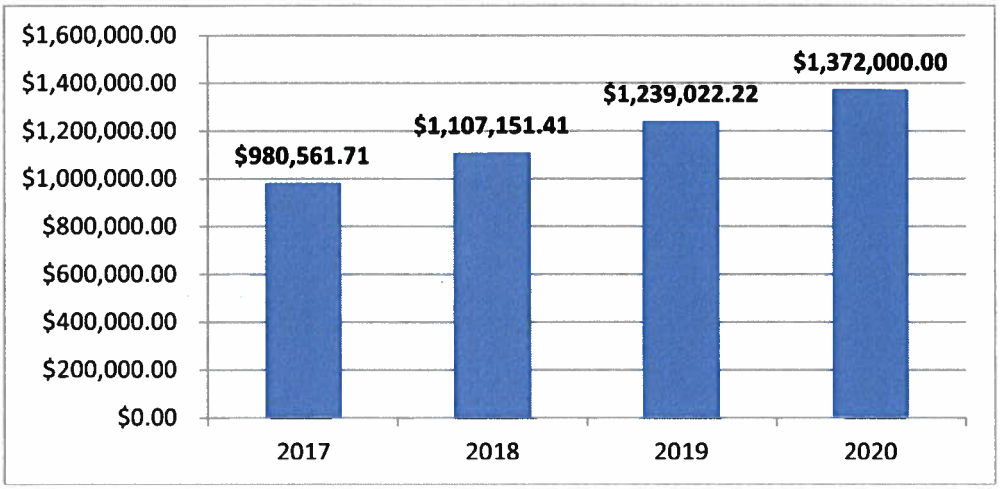


Account	Title	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800104	**Beginning Fund Balances**	**$39,045.50**	**$42,123.58**	**$45,707.97**	**$50,000.00**
	REVENUES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
313310000	State Shared Tax Revenues	15,861.84	15,889.06	19,910.16	13,000.00
361110104	Interest Earned On Investment	220.93	439.81	677.06	200.00
	Total Revenues without beginning Fund Balance	**$16,082.77**	**$16,328.87**	**$20,587.22**	**$13,200.00**
	EXPENDITURES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
557304100	Hotel/Motel Committee Allocations	10,896.64	12,744.48	11,812.53	16,000.00
594576400	Machinery & Equipment	2,108.05	0.00	0.00	0.00
	Expenditures without Ending Fund Balance	**$13,004.69**	**$12,744.48**	**$11,812.53**	**$16,000.00**

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	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308100111	**Beginning Balance**	**$980,561.71**	**$1,107,151.41**	**$1,239,022.22**	**$1,372,000.00**

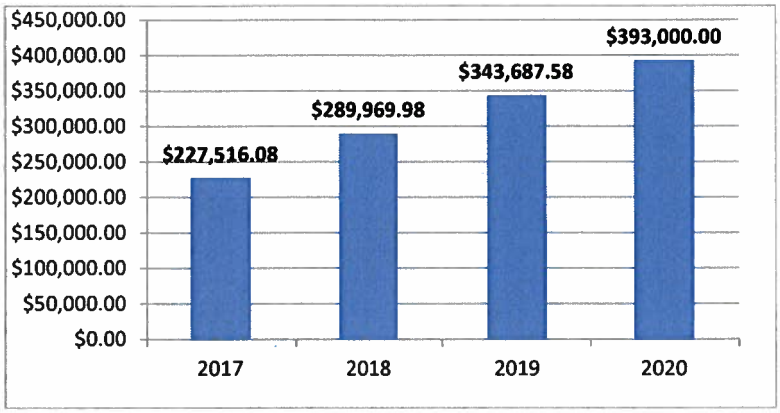
	REVENUES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
361110111	Interest Earned On Investment	5,381.47	10,662.58	17,132.35	8,000.00
361400001	Interfund Water Loan Interest	3,965.10	3,320.58	2,669.61	2,020.00
361400002	USDA Water Loan Interest	4,039.40	3,551.88	3,059.49	2,570.00
381207902	USDA Water Loan Principal	48,751.64	49,239.16	49,731.55	50,200.00
381207901	Interfund Water Loan Principal	64,452.09	65,096.61	65,747.58	66,410.00
Revenues Without Beginning Fund Balances		**$126,589.70**	**$131,870.81**	**$138,340.58**	**$129,200.00**

	EXPENDITURES				
581100401	Interfund Loan to Water Fund Franklin/5th Project	0.00	0.00	0.00	200,000.00
Non Expenitures		**$0.00**	**$0.00**	**$0.00**	**$200,000.00**
597500001	Transfer To genreal fund- Comm Center Parking lot	0.00	0.00	0.00	200,000.00
597766004	Transfer to Genreal fund- Pool Improvements	0.00	0.00	0.00	100,000.00
	Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$300,000.00**
Expenditures Without Ending Fund Balances		**$0.00**	**$0.00**	**$0.00**	**$500,000.00**

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

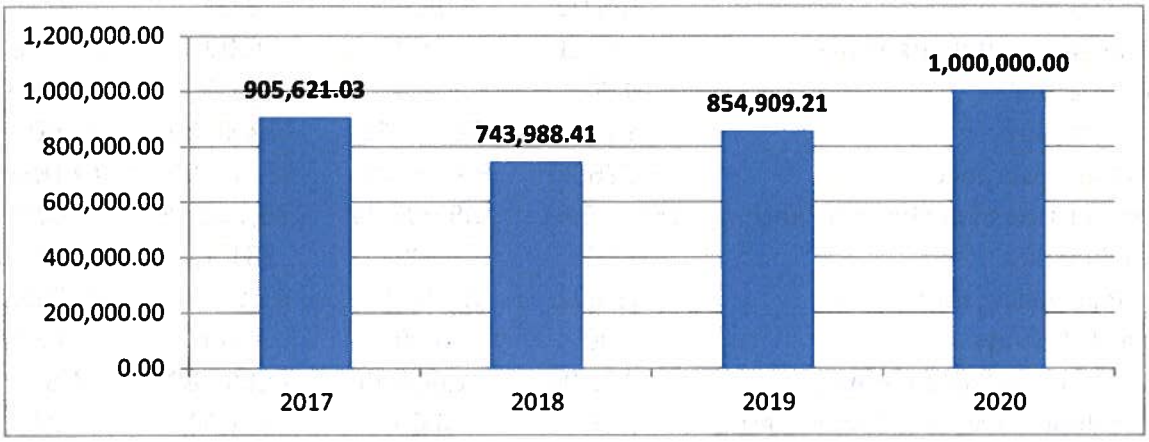


		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800300	**Beginning Balance**	**$227,516.08**	**$289,969.98**	**$343,687.58**	**$393,000.00**
	REVENUES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
318340001	REET 1	21,370.16	25,389.45	26,152.88	25,000.00
361110300	REET 1 Investment Interest	966.61	1,969.71	3,201.78	700.00
318350000	REET 2	21,370.15	25,389.45	26,152.88	25,000.00
361110400	REET 2 Investment Interest	411.28	968.99	1,754.11	400.00
Reet 1 & 2 Rev. w/o beginning Fund Balances		**$44,118.20**	**$53,717.60**	**$57,261.65**	**$51,100.00**
330000000	RR Interchange Grant	$10,500.00	$0.00	$0.00	$0.00
334036000	RR Interchange Grant-State	$18,335.70	$6,996.40	$0.00	$0.00
334042000	CERB Grant Interchange Study	$10,000.00	$0.00	$0.00	$0.00
	State Generated Revenues	**$38,835.70**	**$6,996.40**	**$0.00**	**$0.00**
367000000	Misc Revenue	**$0.00**	**$0.00**	**$0.00**	**$0.00**
397580001	Transfer from General City Match	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Revenues Without Beginning Fund Balances		**$82,953.90**	**$60,714.00**	**$57,261.65**	**$51,100.00**
	EXPENDITURES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
594470000	RR Interchange 09 Grant -Franklir	10000	0.00	0.00	0.00
595106000	RR Interchange Engineering	0.00	6,996.40	0.00	0.00
595906000	RR Intercange Study	0.00	0.00	0.00	0.00
595106000	RR Interchange WSDOT Grant	10,500.00	0.00	0.00	0.00
	Capital Expenditures	**$20,500.00**	**$6,996.40**	**$0.00**	**$0.00**

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



		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800401	Beginning Fund Balances	125,000.00	252,000.00	200,000.00	200,000.00
308802401	Beginning Reserve Balance	780,621.03	491,988.41	654,909.21	800,000.00
	Total Estimated Beginning Balance (Includes Operating & Reserve)	**905,621.03**	**743,988.41**	**854,909.21**	**1,000,000.00**

	REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
333934000	DOH Grant Enviromental Study Well 6	25,000.00	0.00	0.00	0.00
343400001	Other Water Service Fees	1,666.32	1,829.11	1,780.82	1,000.00
343400003	Surcharges For Water	201,686.20	205,953.53	208,040.80	200,000.00
343400099	Bulk Water	806.42	813.59	659.46	300.00
343400100	Lamb-weston Water Charges	534,540.81	526,357.23	543,333.23	515,000.00
343400200	Water Charges	733,549.01	763,663.22	763,382.68	750,000.00
343400300	Water Hook-up Charges	16,861.35	11,464.00	16,580.00	7,000.00
359900000	Late Fees And Interest	23,311.52	20,432.22	16,503.42	15,000.00
361110000	Interest On Investment	3,253.11	7,092.38	8,779.25	3,000.00
369100000	Sale Of Scrap And Junk	3,406.50	0.00	13,413.00	0.00
369904000	Other Miscellaneous Revenue	146.05	0.00	0.00	0.00
388100000	Prior Adjust/other Revenue	0.00	54,712.50	0.00	0.00
389100401	Refundable Deposits-Bulk Water	0.00	600.00	3,000.00	0.00
395100001	Farm Agreement	132,802.50	133,598.75	117,232.50	0.00
397000416	Water Bond Redemption	168.42	0.00	0.00	0.00
361110401	Interest On Investment	2,141.84	1,906.02	7,511.55	2,000.00
381100401	Loan for Water Franklin/5th Project	0.00	0.00	0.00	200,000.00
391800001	Loan USDA-Rural Development	0.00	0.00	0.00	0.00
	Revenues Without Beginning Fund Balances	**$1,679,340.05**	**$1,728,422.55**	**$1,700,216.71**	**$1,693,300.00**

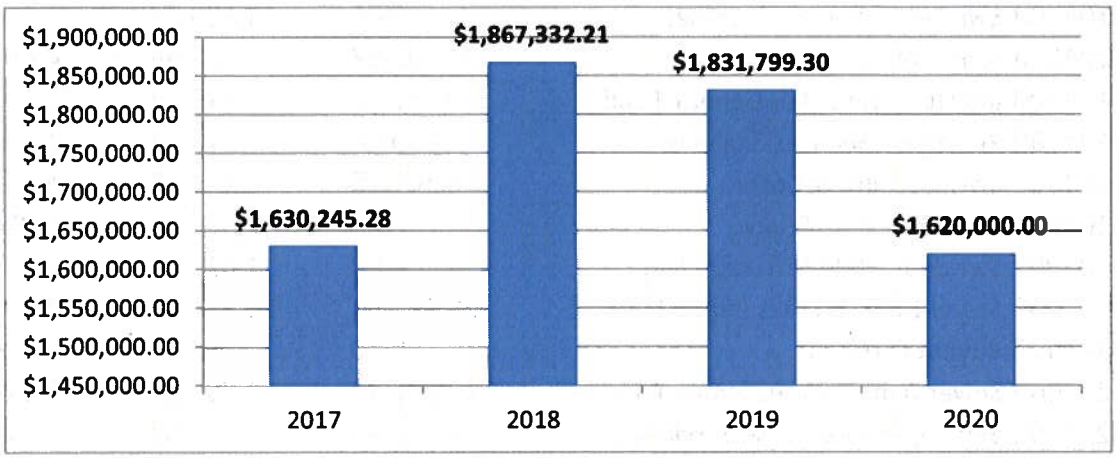
	EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
534202001	Water Dept: Salaries (admin) Overtimes Benefits	0.00	0.00	97.63	0.00
534103100	Wtr.dept: Acctng/admin Supply	1,030.83	656.66	453.25	7,400.00
534104100	Wtr.dept: Professional Services	16,522.79	4,317.61	11,392.86	25,000.00
534104102	Well 6 Study	1,206.00	0.00	0.00	0.00
534104103	Well Enviromental-Grant DOH	2,305.11	0.00	0.00	0.00
534104104	Subscrition/GIS	0.00	0.00	0.00	2,600.00
534104400	Excise/use Tax	77,919.94	81,737.35	77,484.86	90,000.00
534104600	Wtr.dept: Insurance	37,926.26	38,586.08	42,402.99	47,000.00
534104700	Interfund Taxes For General Fund	133,335.61	135,907.25	138,768.18	145,000.00
534104900	Miscellaneous	782.53	0.00	381.43	2,000.00
534104901	Wtr.dept: Billing Costs	6,439.92	8,316.11	8,251.44	7,700.00
534104902	Water-FCS Study	0.00	0.00	0.00	0.00
534201000	Water Dept: Salaries (admin)	38,131.06	21,640.46	44,553.89	44,500.00
534201001	Water dept: Salaries (admin) Overtim	0.00	0.00	471.64	0.00
534201400	Buyout Earnings	0.00	0.00	0.00	1,400.00
534202000	Water Dept: Salaries (admin) Benf.	21,202.50	11,171.53	23,142.92	24,000.00
534204100	Wtr.dept: Rate Study	0.00	1,526.25	10,790.00	10,000.00
534404900	Water Dept: Training Profess. Services	1,393.31	765.00	1,138.82	2,500.00
534501000	Water Dept: Salaries (supt.)	24,847.68	25,764.72	30,100.88	20,000.00
534502000	Water Dept: Salaries (supt.) Benefits	11,685.32	12,087.28	17,081.63	13,600.00
534503100	Wtr.dept: Operation & Supplies	91,490.20	59,491.12	61,933.95	87,000.00
534503200	Wtr.dept: Fuel Consumed	5,704.03	6,505.28	8,370.12	9,000.00
534503500	Water - Small Tools & Equip	492.27	63.99	0.00	1,000.00
534504100	Water Utilities - Profess. Services	10,696.00	1,675.38	1,102.27	2,300.00
534504200	Wtr.dept: Communications	2,334.25	3,148.36	3,131.54	4,000.00
534504700	Wtr.dept: Utilities	3,200.91	3,014.90	3,887.20	4,500.00
534504800	Wtr.dept: Equip. Maint. Contracted	59,180.52	30,522.79	97,943.05	60,000.00
534506301	Water Dept. Weed Abatement	1,000.00	0.00	0.00	1,000.00
534701000	Water Dept: Clerical Salaries	52,328.81	67,134.96	42,816.89	28,700.00
534701001	Overtime -Clerical	64.77	50.83	222.53	800.00
534702000	Water Dept: Clerical Salaries Ben.	32,930.56	41,058.61	27,086.28	19,000.00
534702001	Overtime - Clerical Benefits	12.89	10.81	46.71	0.00
534801000	Water Dept: Maintenance Wages	78,341.39	83,360.53	49,238.56	71,000.00
534801001	Water Dept: Maint. Overtime	1,681.81	2,429.95	1,652.78	3,000.00
534802000	Water Dept: Maintenance Wages Be	55,289.94	59,477.72	32,252.01	39,000.00
534802001	Water Dept Maint OT Benefits	407.91	584.20	345.14	500.00
534802200	Water Taxes And Benefits OT	0.00	0.00	0.00	500.00
534803100	Wtr.dept: Chemicals/supplies	16,503.40	19,406.26	30,112.23	35,000.00
534804300	Wtr.dept: Travel Expenses	406.33	241.93	1,057.85	2,000.00
534804700	Wtr.dept: Well Electricity	221,909.15	244,000.66	242,469.52	245,000.00
534804701	Water Dept. Sanitation	501.02	353.88	126.90	500.00
534804900	Contracted Services	1,630.00	3,013.12	3,998.75	4,100.00

534904001	State Certificates & Surchrgs	3,096.30	3,221.80	2,220.53	4,700.00
535201001	Sewer Dept: Salaries (admin) Overtir	0.00	0.00	459.72	0.00
535202001	Sewer Dept: Salaries (admin) Benefit:	0.00	0.00	95.13	0.00
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	64,452.09	65,096.61	65,747.58	66,410.00
581200002	USDA General Support Loan	48,751.64	49,239.16	49,731.55	50,200.00
589000401	Non-Expenditure/Refunds	0.00	0.00	0.00	0.00
589100401	Refundable Deposits- Bulk water, Etc.	0.00	0.00	2,400.00	0.00
591347800	PWB K/C Loan Principal	45,693.67	45,693.67	45,693.67	45,700.00
592348202	USDA General Support Loan Inst.	3,965.10	3,551.88	3,059.49	3,050.00
592348200	General Support Interest Payment	4,039.40	3,320.58	2,669.61	2,650.00
592348302	PWB K/C Loan Interest	2,855.85	2,741.62	2,627.39	2,650.00
594346004	Franklin St waterline Emergency Repl	0.00	0.00	25,215.00	0.00
597347000	Transfer To DWSRF Fund(414)	26,384.80	25,785.15	25,185.51	24,590.00
597347007	Transfer To Bond Redemption	103,374.32	0.00	0.00	0.00
597347010	Transfer -USDA Principal	0.00	0.00	0.00	0.00
594346001	N.Columbia Ave Wtr Line Project	0.00	316,639.55	0.00	0.00
594346003	Engineering Well 6 South watelines	0.00	0.00	0.00	0.00
594346004	Franklin Street Water line replace	225,959.11	8,384.83	0.00	0.00
594346006	Loan -USDA Rural Development-	0.00	0.00	0.00	0.00
594346110	Franklin/5th, Chelan/ Almira St Wate	0.00	0.00	0.00	400,000.00
594346210	Machinery & Equipment	45,679.69	37,158.92	83,043.50	70,000.00
594346401	Buildings & Structures	55,885.68	88,646.40	90,778.72	50,000.00
594346000	Vehicle Lease	0.00	0.00	12,759.65	9,000.00
594348000	Vehicle Interest	0.00	0.00	0.00	3,000.00
594346001	N Columbia Ave Water Line Project	0.00	0.00	4,500.00	0.00
597346000	Emergency Fund Transfer for Water	200,000.00	0.00	0.00	0.00
Total Expenditures w/o Ending fund Balance		**$1,840,972.67**	**$1,617,501.75**	**$1,430,493.75**	**$1,792,550.00**

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



		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800402	Beginning Fund Balance	100,000.00	151,140.00	120,000.00	120,000.00
308802402	Beginning Reserve Balance	1,530,245.28	1,716,192.21	1,711,799.30	1,500,000.00
	Total Estimated Beginning Balance (includes Operating & Reserve)	**$1,630,245.28**	**$1,867,332.21**	**$1,831,799.30**	**$1,620,000.00**

	Revenues	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
343500003	Surcharges For Sewer	81,056.01	85,758.57	87,067.38	80,000.00
343500200	Sewer Charges	743,668.50	790,152.91	796,132.70	780,000.00
343500300	Sewer Connection Charges	12,804.00	9,312.00	12,904.00	8,000.00
343500400	Sewer Inspection For Hook-up	0.00	0.00	0.00	0.00
359900001	Miscellaneous Fines and Penalties	1,913.84	5,381.80	0.00	0.00
361110402	Interest On Investment	1,406.63	2,495.40	3,550.08	1,000.00
362500001	Farm Lease - Amber Fields	26,851.56	39,071.48	13,125.00	25,000.00
367000402	Contributions & Donations from Nongovernmental sources	0.00	9,255.26	8,204.31	0.00
369100003	Sale of Scrap and Junk	3,404.50	0.00	13,413.01	0.00
369900402	Miscellaneous Revenues	772.44	0.00	0.00	0.00
381100000	PW Board Loan-Country Estates/Strike	0.00	0.00	0.00	1,200,000.00
389000000	Other Non-Revenue Receipts	0.00	0.00	0.00	0.00
361110002	Interest On Investment	7,782.55	14,326.93	21,849.82	8,000.00
	Revenues Without Beginning Fund Balances	**$879,660.03**	**$955,754.35**	**$956,246.30**	**$2,102,000.00**

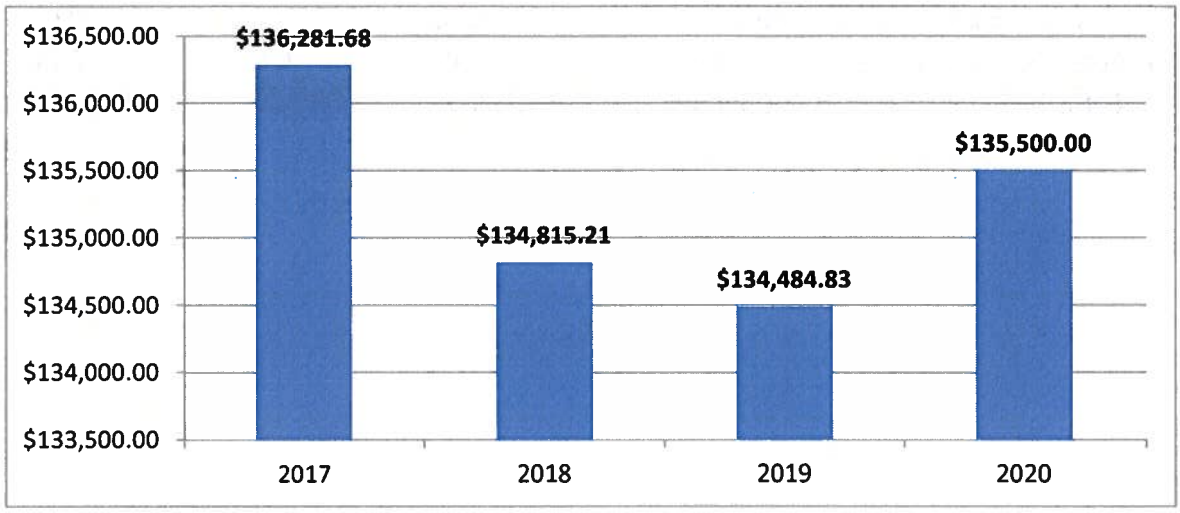
Expenditures		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
535103100	Swr.dept: Acctng/admin Supply	900.66	656.68	453.25	7,400.00
535104000	Swr.dept: State Discharge Fee	0.00	0.00	3,272.40	3,600.00
535104100	Swr.dept: Admin Professional Services	25,490.84	20,480.33	29,197.49	35,000.00
535104400	Excise/use Tax	17,882.33	20,197.30	19,050.82	18,000.00
535104500	Swr. Dept: Rentals & Leases	0.00	4,609.97	0.00	100.00
535104600	Swr.dept: Insurance	20,005.87	21,767.54	24,496.21	27,000.00
535104700	Interfund Taxes For General Fund	50,332.66	53,113.42	53,995.54	60,000.00
535104900	Profession Services/Training	840.84	979.99	1,390.25	3,000.00
535104901	Swr.dept: Billing Costs	4,344.68	4,143.19	4,154.15	5,500.00
535104902	FCS Sewer Rate Study	0.00	1,526.25	10,790.00	10,000.00
535105000	Swr.dept: State Discharge Fee	0.00	1,615.68	0.00	0.00
535201000	Sewer Dept: Salaries (admin)	26,091.32	19,650.69	44,023.97	44,000.00
535201400	Buyout Earnings	0.00	0.00	0.00	1,300.00
535202000	Sewer Dept: Salaries (admin) Benefits	13,867.31	9,706.64	22,870.79	23,500.00
535204101	Swr.dept:professional Services	4,749.00	1,997.03	270.55	8,000.00
535501000	Sewer Dept: Salaries (supt.)	24,847.68	25,764.72	30,100.88	20,000.00
535502000	Sewer Dept: Salaries (supt.) Benefits	11,685.32	12,052.03	17,081.52	13,600.00
535503100	Sewer Dept: Operation & Supplies	37,121.22	47,574.27	47,388.99	40,000.00
535503200	Sewer Dept: Fuel Consumed	5,908.58	9,416.02	8,397.40	9,000.00
535503500	Sewer - Small Tools & Equip	548.36	1,015.56	0.00	5,000.00
535504100	GIS/Annual Fee	10,255.00	1,330.38	1,102.27	2,300.00
535504200	Sewer Dept: Communications	3,058.71	3,148.38	3,744.29	4,500.00
535504700	Sewer Dept: Utilities For Shop	3,200.97	3,014.87	3,886.97	3,500.00
535504800	Sewer Dept: Equipment Maint.	42,223.22	50,837.89	58,120.67	51,000.00
535506301	Weed Abatement	500.00	480.69	0.00	500.00
535701000	Sewer Dept: Clerical Salaries	47,006.44	61,928.26	37,447.61	29,000.00
535701001	Overtime - Accounting Clerk	50.64	50.84	187.53	800.00
535702000	Sewer Dept: Clerical Benefits	29,636.62	38,201.54	24,456.54	19,300.00
535702001	Clerk OT Taxes And Benefits	10.04	10.64	39.39	0.00
535801000	Sewer Dept: Maintenance Wages	80,811.09	83,373.35	83,652.48	90,200.00
535801001	Maintenance: Overtime	3,307.01	5,116.95	2,634.10	3,000.00
535802000	Sewer Dept: Maintenance Benefits	43,680.51	47,247.51	43,944.76	53,000.00
535802001	Maintenance OT Taxes And Benefits	751.91	1,202.55	582.23	1,500.00
535803100	Sewer Dept: Chemicals/supplies	12,792.95	17,180.25	14,736.37	20,000.00
535804300	Sewer Dept: Travel Expenses	285.94	424.96	1,046.88	2,000.00
535804700	Swr.dept: Disposal Electricity	61,561.81	64,471.94	72,720.50	85,000.00
535804800	Swr.dept: Auto Repairs & Maint	501.04	353.82	126.89	500.00
535804901	Contracted Services	1,198.75	2,801.88	4,356.25	4,100.00
535904001	State Certs & Surcharges	4,963.22	3,271.57	1,873.38	5,000.00
	Sewer	**$590,412.54**	**$640,715.58**	**$671,593.32**	**$709,200.00**

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
594356001	N Columbia Ave Sewer Line Project	0.00	260,858.04	4500.00	0.00
594356010	Engineering - Sagewood Acres	0.00	0.00	0.00	0.00
594356013	Country Estates/ Striker Project	0.00	0.00	0.00	1,470,000.00
594356200	Buildings & Structures	6,480.86	40,072.78	0.00	100,000.00
594356400	Machinery & Equipment	45,679.70	49,640.86	48,527.70	109,000.00
594356500	Country Estates sewer improvements	0.00	0.00	15,400.00	0.00
594357500	Capital Leases Principal	0.00	0.00	12,759.66	9,000.00
594358000	Vehicle Lease Interest	0.00	0.00	0.00	3,000.00
597356000	Transfers to Sewer Emergency Fund	0.00	0.00	200,000.00	0.00
	Debt, Interfund Transfers, Non Expeditures	**$52,160.56**	**$350,571.68**	**$281,187.36**	**$1,691,000.00**
	Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Total Expenditures Without Ending Fund Balances	**$642,573.10**	**$991,287.26**	**$952,780.68**	**$2,400,200.00**

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	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800403 Beginning Balance (Includes Operating and Reserves)	**$136,281.68**	**$134,815.21**	**$134,484.83**	**$135,500.00**

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
343700000 Sanitation Collections	19.31	0.00	0.00	0.00
343700001 Chipper Services	0.00	0.00	0.00	0.00
333152201 Wood Chipping -Federal Grant	0.00	0.00	0.00	0.00
343700003 Surcharge For Solid Waste	2.41	0.00	0.00	0.00
361110403 Interest Earned On Investment	158.60	250.68	362.68	0.00
361110003 Interest On Investment	542.54	977.51	1,415.19	500.00
369910001 Other Miscellaneous	324.94	0.00	0.00	0.00
Revenues without Beginning Fund Balances	**$1,047.80**	**$1,228.19**	**$1,777.87**	**$500.00**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Proposed

537103100	Sanit.dept:accounting Supplies	3,676.68	294.13	0.00	300.00
537104100	Sanit.dept: Audit Expense	0.00	0.00	446.13	0.00
537104200	Sanit.dept: Billing Costs	65.10	36.93	0.00	0.00
537104700	Interfund Taxes For General Fund	0.00	0.00	0.00	0.00
537104900	Miscellaneous	0.00	0.00	0.00	0.00
537105300	Excise/use Tax	0.00	0.00	0.00	0.00
537201000	Sanit.dept: Salaries (admin)	0.00	0.00	0.00	0.00
537202000	Sait. Dept: Salaries (admin) Benef.	0.00	0.00	0.00	0.00
537604701	Sanit.dept: Waste Transport.	0.00	0.00	0.00	0.00
537701000	Sanit.dept: Salaries/cstmr Srv	0.00	0.00	0.00	0.00
537702000	Customer Service - Benefits	0.00	0.00	0.00	0.00
537702001	Customer Service OT Taxes & Benefits	0.00	0.00	0.00	0.00
	Total Expenditures w/o Ending Balance	**$3,741.78**	**$331.06**	**$446.13**	**$300.00**

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	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800104	**Beginning Fund Balances**	**$0.00**	**$200,000.00**	**$200,000.00**	**$200,000.00**

	Revenues	2017 Actual	2018 Actual	2018 Actual	2020 Proposed
3973460000	Water Revenue	200,000.00	0.00	0.00	0.00
	Total Revenues with beginning Fund Balance	**$200,000.00**	**$0.00**	**$0.00**	**$0.00**

	Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
		0.00	200,000.00	0.00	200,000.00
508100000	**Ending Fund Balance**	**$0.00**	**$200,000.00**	**$0.00**	**$200,000.00**

406 Sewer Emergency Fund

The Sewer Emergency Fund was established in 2018 to set aside funds for a sewer emergency. Fund 406 was Established by Ordinance No. 995-2018. 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	2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308100406	Beginning Fund Balances	$0.00	$0.00	$0.00	$200,000.00
	Revenues	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
397356000	Transfer From Sewer	0.00	0.00	0.00	0.00
Total Revenues with beginning Fund Balance		$0.00	$0.00	$0.00	$0.00
	Expenditures	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 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.

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800414	**DWSRF Beginning Fund Balance**	**$0.61**	**$0.61**	**$0.61**	**$0.00**
397340202	Transfer From Water Fund -Debt Payment	26,384.80	25,785.15	25,185.51	24,590.00
	Total Revenue from transfers	**$26,384.80**	**$25,785.15**	**$25,185.51**	**$24,590.00**
591347200	Dwsrf:principal Payment	23,986.19	23,986.19	23,986.20	23,990.00
592348000	Dwsrf Loan: Interest Payment	2,398.61	1,798.96	1,199.31	600.00
	Total Debt Service Payments	**$26,384.80**	**$25,785.15**	**$25,185.51**	**$24,590.00**

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 Actual	2016 Actual	2017 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
	Total Miscellaneous Revenues	**2294.11**	**2069.62**	**1550.00**
		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	
	Total Revenue from transfers	**$223,930.00**	**$795,007.23**	**$100,000.00**
		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
	Total Debt Service Payments	**$224,355.00**	**$796,738.10**	**$202,000.00**

633 State Remittance Fund

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

		2017 Actual	2018 Actual	2019 Actual	2020 Proposed
308800633	**Beginning Balance**	**$6,012.86**	**$6,219.79**	**$8,238.18**	**$6,000.00**

	REVENUES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
389300002	Weapons Permits DOL	696.00	1,365.00	1,002.00	1,000.00
389300000	Building Permit: St.sur.chrg.	171.00	191.50	266.50	250.00
389300100	Weapons/fingerprints	288.00	594.00	424.00	450.00
389300004	Trauma Care	1,851.66	768.60	816.04	1,200.00
389303100	Auto Theft Prevention Fee	3,706.68	1,543.99	1,639.59	2,500.00
389303200	Trauma Brain Injuries	714.22	277.44	379.66	500.00
389300005	ST Gen Fund 54	274.08	231.98	318.44	250.00
389300900	State Patrol Highway Account	43.56	195.48	313.83	300.00
389301400	HWY Safety Act	11.97	79.01	210.73	300.00
389301500	Death Inv Acct	7.53	34.26	55.00	150.00
389300006	ST Gen Fund 40	18,813.93	11,202.66	12,332.04	25,000.00
389300007	ST Gen Fund 50	10,856.65	6,547.63	6,547.36	11,000.00
389300102	Crime Lab Analysis	0.00	0.00	0.00	1,000.00
389300008	Judicial Info Systems Account	8,764.66	4,370.62	4,366.66	6,000.00
389300009	School Zone Safety	155.91	676.53	659.53	1,000.00
389300200	County/crime Victim Compnstn	649.80	439.02	484.96	650.00
389300020	Distracted Driving Prevention Account	0.00	0.00	2.23	0.00
389300003	Confiscated & forfeited property	0.00	0.00	0.00	0.00
	Revenues Without Beginning Fund Balances	**$47,005.65**	**$28,517.72**	**$29,818.57**	**$51,550.00**

	EXPENDITURES	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Proposed**
589300020	Distracted Driving Prevention Account	0	0	2.23	0
589300012	Court Receipts - State Remit.	0.00	0.00	0.00	0.00
589300000	Building Permits -st.surcharge	201.50	191.50	266.50	250.00
589300200	County/crime Victim Compenstn	649.16	404.66	528.70	650.00
589300009	School Zone Safety	109.44	671.05	782.59	1,000.00
589300002	Weapons Permits(DOL)	756.00	1,398.00	1,002.00	1,000.00
589300100	Weapons/fingerprints	312.00	632.00	424.00	450.00
589309601	Breath Test - State	0.00	0.00	0.00	0.00
589300008	Judicial Info System	8,660.10	4,004.00	4,820.14	6,000.00
589300010	Trauma Brain Injuries	704.00	253.97	437.01	500.00

589300031	Auto Theft	3,655.51	1,416.35	1,781.07	2,500.00
589300005	ST Gen Fund 54	289.78	201.17	324.97	250.00
589300102	Crime Lab Analysis	0.00	0.00	0.00	1,000.00
589300900	ST Patrol HWY Account	45.64	192.37	326.90	300.00
589300014	HWY Safety Account	12.56	78.15	221.65	300.00
589300015	Death Inv Account	7.90	33.72	57.28	150.00
589300006	ST General Fund 40	18,733.15	10,282.71	13,389.88	25,000.00
589300007	ST General Fund 50	10,785.80	6,034.66	7,185.46	11,000.00
589300004	Trauma Care	1,826.18	705.02	886.44	1,200.00
	Expenditures Without Ending Fund Balances	**$46,748.72**	**$26,499.33**	**$32,436.82**	**$51,550.00**

Resources

A. Directory of Officials

B. Ordinance No.1003-2019 Annual Budget Adopted

C. Resolution No.2020-01 Salary Schedules

D. Ordinance No. 1000-2019 Valorem General Property taxes and Levy Certification

E. Debt Obligation

F. Capital Facility Project 20

G. Glossary of Budget Terms

CITY OF CONNELL

2020 DIRECTORY OF OFFICIALS

Elected Officials		Position	Term	Expiration
MAYOR	Lee Barrow	No. 1	4	December 2021
COUNCILMEMBER	John White	No. 2	4	December 2021
COUNCILMEMBER	Patricia Barrera	No. 3	4	December 2021
MAYOR PRO TEM	Joe Escalera	No. 4	4	December 2021
COUNCILMEMBER	Katrina Kunkel	No. 5	4	December 2023
COUNCILMEMBER	Shelly Harper	No. 6	4	December 2023

Appointed

CITY ADMINISTRATOR	Maria Peña
CITY CLERK	Marissa Ortiz
CITY TREASURER	Genesis Bernal
POLICE CHIEF	Chris Turner
PUBLIC WORKS DIRECTOR	Hallie Tuck
FIRE CHIEF	Ken Woffenden

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. Ray Minor
3. Evangeline Ellwein
4. Jerry Sackmann
5. Bruce Blackwell

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. 1003-2019

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, ADOPTING THE ANNUAL BUDGET OF THE CITY OF CONNELL FOR THE 2020 FISCAL YEAR IN THE TOTAL AMOUNT OF $15,568,690.00 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 2020, and each and every item thereof as fixed and determined in the preliminary budget, as revised by the City Council, is hereby adopted. A copy of the detailed budget consisting of approximately 50 pages may be obtained from the Connell City Clerk during business hours. A summary of said budget is as follows:

FUND #	FUND TITLE	REVENUES	EXPENDITURES
001	General Fund	4,216,400.00	4,216,400.00
002	General Reserve Fund	1,690,850.00	1,690,850.00
101	Street Fund	619,500.00	619,500.00
104	Hotel/Motel Tax Fund	63,200.00	63,200.00
111	General Support Fund	1,501,200.00	1,501,200.00
300	Capital Facilities Fund	444,100.00	444,100.00
401	Water Utility Department Fund	2,693,300.00	2,693,300.00
402	Sewer Utility Department Fund	3,722,000.00	3,722,000.00
403	Solid Waste Fund	136,000.00	136,000.00
404	Water Emergency Fund	200,000.00	200,000.00
406	Sewer Emergency Fund	200,000.00	200,000.00
414	DWSRF Loan (CTED)	24,590.00	24,590.00
633	State Remittance Fund	57,550.00	57,550.00
	Total	**$15,568,690.00**	**$15,568,690.00**

SECTION 2. The total of the estimated revenues and expenditures for the various funds combined of the City of Connell for the fiscal year ending December 31, 2020 are fixed at **$15,568,690.00**

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

PASSED by the City Council for the City of Connell, Washington, this 16th day of December, 2019; and APPROVED by the Mayor this 16th day of December, 2019.

Lee Barrow, Mayor

ATTEST:

Maria Peña, City Administrator

APPROVED AS TO FORM:

Dan F. Hultgrenn, City Attorney

INTRODUCED: 12-16-19
ADOPTED: 12-16-19
APPROVED: 12-16-19
PUBLISHED: 12-26-19, 2019 in the Franklin County Graphic,

A COPY OF THIS ORDINANCE WAS SENT TO THE OFFICE OF THE STATE AUDITOR ON THE 18th DAY OF December, 2019.

City of Connell, Washington

RESOLUTION NO. 2020-01

A RESOLUTION AMENDING SALARY SCHEDULES FOR 2020

WHEREAS, the City Council adopted Resolution No. 2019-06 on November 4, 2019 setting the salaries for city employees for the year 2020; and

WHEREAS, the City Council has found it necessary to amend the employee positions and monthly salary ranges contained within Resolution No. 2019-06; and

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

Section 1. The City's 2020 salary matrix for non-union employees has been revised to reflect a 3% Cost of Living Adjustment (COLA). The union salary negotiations have been finalized, therefore salaries set forth in this amended resolution reflect a 2.5% Cost of Living Adjustment (COLA) upon the 2020 union salary matrix.

POSITION	MONTHLY SALARY RANGE
City Administrator	7,471.01 – 8,920.77
City Clerk	5,056.67 – 6,037.93
City Treasurer	5,056.67 – 6,037.93
Accounting Clerk	3,104.36 – 3,707.76
Accounting Clerk	3,104.36 – 3,707.76
Building Services Clerk	3,773.37 – 4,505.60
Fire Chief	5,853.73 – 6,989.66
Public Works Director	5,309.50 – 6,339.83
Public Works Supervisor	4,586.55 - 5,476.58
Wastewater Treatment Plant Operator	3,962.03 – 4,730.88
Maintenance Position III/Water Operator	3,593.68 – 4,291.04
Maintenance Position II	3,259.57 – 3,892.10
Maintenance Position II	3,259.57 – 3,892.10
Maintenance Position II	3,259.57 – 3,892.10
Police Chief	6,146.41 – 7,339.14
Police Clerk	3,593.68 – 4,291.04
Police Sergeant	5,123.49– 6,117.72
Police Sergeant	5,123.49 –6,117.72
Police Patrolman	4,528.42 – 5,407.17
Police Patrolman	4,528.42 – 5,407.17
Police Patrolman	4,528.42 – 5,407.17
Police Patrolman	4,528.42 – 5,407.17

SECTION 2: This resolution shall be in full force and effect February 1, 2020.

PASSED BY THE CITY COUNCIL of the City of Connell, Washington, and APPROVED by the Mayor this 21st day of January, 2020.

Lee Barrow, Mayor

ATTEST:

Marissa Ortiz, City Clerk

APPROVED AS TO FORM:

Dan F. Hultgrenn, City Attorney

INTRODUCED: 1-21-2020
ADOPTED: 1-21-2020
APPROVED: 1-21-2020

CITY OF CONNELL, WASHINGTON

ORDINANCE NO. 1000-2019

AN ORDINANCE OF THE CITY OF CONNELL, WASHINGTON, RELATING TO THE AMOUNT NECESSARY TO BE LEVIED BY AD VALOREM GENERAL PROPERTY TAXES.

WHEREAS, the City Council of the City of Connell, pursuant to RCW 84.55.120, gave proper notice for the public hearing on revenue sources; has met and considered it's budget and revenue sources for the 2019 calendar year; and

WHEREAS, the City of Connell's actual levy amount from the previous year was $496,470.00; and

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

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

Section 1. An increase in the regular property tax levy is hereby authorized for the levy to be collected for the 2020 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be $4,964.70 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

PASSED by the City Council for the City of Connell, Washington, this 21st day of October, 2019; and APPROVED by the Mayor this 21st day of October, 2019.

Lee Barrow, Mayor

ATTEST:

María T. Peña, City Administrator

APPROVED AS TO FORM:

Dan F. Hultgrenn, Attorney

INTRODUCED: 10-21-19
ADOPTED: 10-21-19
APPROVED: 10-21-19
PUBLISHED: 10-31-19 in the Franklin County graphic.

A copy of this Ordinance was mailed to the FRANKLIN COUNTY COMMISSIONERS, Franklin County, Washington, and the FRANKLIN COUNTY ASSESSOR, Franklin County, Washington on the 24th day of October, 2019.

ATTEST:

Marissa Ortiz, Deputy City Clerk

Department of Revenue Washington State

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, Marissa Ortiz (Name),

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

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

of said district requests that the following levy amounts be collected in **2020** (Year of Collection) as provided in the district's

budget, which was adopted following a public hearing held on **11/18/19** (Date of Public Hearing):

Regular Levy: $517,556.00
(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: Marissa Ortiz

Date: 01/03/20

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City of Connell
2020 Operating Budget

DEBT OBLIGATION PROJECTIONS

YEAR		2018	2019	2020	2021	2022	2023	2024	2025
General Support loan #1 Water Farm Bonds interest									
Principal	648000	65,096.61	65,747.58	66,405.05	67,069.10	67,739.74			
Interest		3,320.58	2,669.61	2,012.14	1,348.09	677.40			
Sub-Total		**68,417.19**	**68,417.19**	**68,417.19**	**68,417.19**	**68,417.14**			
Principal Balance		266,961.47	201,213.89	134,808.84	67,739.74	-			
Waterline DWSRF Loan @ 2.5%									
Principal	433,180.38	23,986.19	23,986.19	23,986.19					
Interest		1,798.97	1,199.31	599.65					
Sub-Total		**25,785.16**	**25,185.50**	**24,585.84**					
Principal Balance		47,972.38	23,986.19	0.00					
General Support loan #2 to Water @ 1% USDA Bonds									
Principal	500,000.00	49,239.16	49,731.55	50,228.86	50,731.15	51,238.46	51,750.85	52,268.34	
Interest		3,551.88	3,059.49	2,562.18	2,059.89	1,552.58	1,040.19	522.68	
Sub-Total		**52,791.04**	**52,791.04**	**52,791.04**	**52,791.04**	**52,791.04**	**52,791.04**	**52,791.02**	
Principal Balance		305,949.21	256,217.66	205,988.80	155,257.65	104,019.19	52,268.34	0.00	
Public Works Board Loan @ .50% 30yrs									
Principal	1,325,116.36	45,693.67	45,693.66	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**	**47,635.66**
Principal Balance		1,050,954.36	1,005,260.70	959,567.03	913,873.36	868,179.69	822,486.03	776,792.36	731,098.69
Police Dept Vehicles									
Principal	92,985.56	29,207.70	30,960.09						
Interest		3,610.07	1,857.68						
Principal Balance		30,960.09	-						
Total									
Fire Dept Vehicles									
Principal	43,379.26		9,973.80	7,468.39	8,028.52	8,630.66	9,277.89		
Interest				2,505.41	1,945.28	1,343.14	695.91		
Sub-Total			9,973.80	9,973.80	9,973.80	9,973.80	9,973.80		
Principal Balance			33,405.46	25,937.07	17,908.55	9,277.89	-		
Public Works Vehicles F250									
Principal	31,721.92		7,293.54	5,461.41	5,871.02	6,311.34	6,784.61		
Interest			-	1,832.13	1,422.52	982.20	508.93		
Sub-Total			7,293.54	7,293.54	7,293.54	7,293.54	7,293.54		
Principal Balance			24,428.38	18,966.97	13,095.95	6,784.61	-		
Public Works Vehicles F250 4WD									
Principal	39,670.90		9,121.17	6,829.94	7,342.19	7,892.85	8,484.75		
Interest			-	2,291.23	1,778.98	1,228.32	636.42		
Sub-Total			9,121.17	9,121.17	9,121.17	9,121.17	9,121.17		
Principal Balance			30,549.73	23,719.79	16,377.60	8,484.75	-		
Public Works Vehicles F350									
Principal	47,868.10		11,005.88	8,241.21	8,859.30	9,523.75	10,237.96		
Interest			-	2,764.67	2,146.58	1,482.13	767.92		
Sub-Total			11,005.88	11,005.88	11,005.88	11,005.88	11,005.88		
Principal Balance			36,862.22	28,621.01	19,761.71	10,237.96	-		
TOTAL REMAINING PRINCIPAL & Interest		1,702,797.51	1,486,678.44	1,300,364.67	1,137,548.20	972,198.88	874,754.37	776,792.36	731,098.69
TOTAL YEARLY OBLIGATION		**228,246.45**	**227,532.55**	**194,000.89**	**169,300.82**	**169,186.53**	**100,655.15**	**100,540.90**	**47,635.66**

City of Connell
2020 Operating Budget

DEBT OBLIGATION PROJECTIONS

General Support loan #1-
Water For Farm Bonds:

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

DWSRF Loan:

General Support loan #2-
Water For USDA Loan:

In 2014 Council apporved 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 oustanding principal balance shall not

PWB Loan:

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.

Capital Leases

2019 Council approved the purchase of new PW Street Sweeper

Council approved the purchase of 4 PW vehicles, 1 Fire Vehicle in 2019 Budget.

Council approved the purchase of three new Police Cars in 2020 Budget. 3 year term payments. 119,549.77 total

As of 2018-Debt outlook

	Water Loan #1	DWSRF	Capital lease Police	Water Loan #2	PWB		Total Debt payments per year
2017	68,417.19	26,384.80	32,817.77	52,791.04	48,549.52	-	572,020.68
2018	68,417.19	25,785.16	32,817.77	52,791.04	48,435.29	-	228,246.45
2019	68,417.19	25,185.50	32,817.77	52,791.04	48,321.05	-	227,532.55
2020	68,417.19	24,585.84	0.00	52,791.04	48,206.82	-	194,000.89
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		100,540.92
2025-2041					794,270.19		794,270.19
							2,555,754.23
	410,503.14	101,941.30	98,453.31	422,328.32	1,179,467.80	0.00	2,555,754.23

Debt owed to creditors outside of the city-As of 2017	**1,722,922.77**
Debt owed from the City to the City for internal loans as of 2017	832,831.46
	2,555,754.23

CAPITAL FACILITIES PROJECTS

Capital expenditures are made across various funds and enterprises administered by the City. A narrative of the proposed capital expenditures in 2020 within each fund is provided below.

Fund	NAME	DESCRIPTION			CITY AMOUNT
GENERAL FUND 001					
	Police Department				
	Equipment	Outifit new police vehicles			36,000.00
	Machinery & Equip	3 New vhicles 3 year lease			42,500.00
	Equipment	8 AEDS for patrol cars			16,000.00
	Firearms/equipment	Rifle optics w/ mounts, rifle suppressors, pistol kits & ammo			10,000.00
		SUB-TOTAL offset by PS Criminal Justice funds			**104,500.00**
	Fire Protection				
	Machinery & Equip	2nd payment of 5 year lease			12,000.00
	Machinery	Generator	EM grant	25,000	55,000.00
	Equipment	Radios	Grant	12,000	12,000.00
		SUB-TOTAL offset by Fire reserve funds			**79,000.00**
	Community Center				
	Bldgs & Structures	landscaping offset by Park & rec reserve			10,000.00
	Bldgs & Structures	paving parking lot			**300,000.00**
		SUB-TOTAL			
	Visitor's Center				
	Bldgs & Structures	Construction of visitor's center			20,000.00
	Equipment/ landscapi	Furnishings/ landscaping			35,000.00
		SUB-TOTAL off set by economic facility reserve funds			**55,000.00**
	Park & Recreation				
	Equipment	Cameras	EM Grant	5,000	
	Equipment	Air compressor			1,500.00
		SUB-TOTAL off set by Park & Rec reserve			**1,500.00**
	General Government				
	Bldgs & Structures	Safety Windows City Hall front desks			5,000.00
	Machinery	Purchase of PW vehicle for city staff			10,500.00
		SUB-TOTAL off set by Civic Facility reserve			**15,500.00**
	Swimming Pool				
	Bldgs & Structures				**200,000.00**
				Total General Fund	**265,500.00**

STREET FUND 101

Machinery & Equipme	Air Compressor, Dump Trailer		4,500.00
Machinery	2nd payment 5 year lease vehicles		15,000.00
Machinery	2nd payment of 8 year lease street sweeper		43,500.00
Crack/Chip Seal Maintence			40,000.00
Sidewalk Replacement Project			25,000.00
			128,000.00
5th Ave/Franklin St	Improvements needed after waterline const		55,000.00
		Total Street Fund	**183,000.00**

WATER FUND 401

Bldgs & Structures	Well rehab		50,000.00
Machinery & Equip	2nd payment 5 year lease vehicles		18,000.00
Bldgs & Structures	Building Improvments		50,000.00
Bldgs & Structures	Well 4 fencing		10,000.00
Machinery & Equip	Air Compressor & Dump Trailer		10,000.00
			138,000.00
5th Ave/Franklin St	Waterline Improvements		**400,000.00**
		Total Water Fund	**538,000.00**

SEWER FUND 402

Bldgs & Structures	Lift station rehab		50,000.00
Machinery & Equip	2nd payment 5 year lease vehicles		18,000.00
Machinery & Equip	Air Compressor & Dump Trailer		10,000.00
Machinery & Equip	6 inch trash pump		24,000.00
			102,000.00
Country Estates/Strike	Sewer project	PWB loan 1,200,000	270,000.00
		Total Sewer Fund	**372,000.00**

Capitol Improvement/Equipment Replacement Schedule

City Hall

No.	Item	0-5 Years 2020-2024	6-10 Years 2025-2029	11-15 Years 2030-2034	16-20 Years 2035-2039
1	**Vehicles**				
	City Adminstrator Vehicle #1 (2019 Subaru)		$20,000	$20,000	
	Staff Vehicle #2 (2013 Ford Explorer)	$10,000	$10,000		
2	**Small Tools & Equipment**				
	HVAC (2 Units)		$20,000	$20,000	
	Server Program	$20,000			
	Roof Repair/Replacement		$20,000		

TOTAL 2020 DOLLARS	$30,000	$70,000	$40,000	$0
Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
INFLATED TOTAL	$38,280	$114,030	$83,160	$0

Capital Improvement/Equipment Repalcement Schedule

Water

No.	Item	0-5 Years 2020-2024	6-10 Years 2025-2029	11-15 Years 2030-2034	16-20 Years 2035-2039
1	**Well Equipment Replacement**				
	Well No. 4		$15,000		
	Well No. 5				$15,000
	Well No. 8	$20,000		$20,000	
	Well No. 9	$50,000			$20,000
	Well No. 10		$20,000		
2	**Vehicles**				
	2002 F-350 (33%)				
	2019 F-250 (Buildings) (33%)		$7,000	$7,000	
	2019 F-250 (Water) (33%)		$7,000	$7,000	
	2019 F-350 (Parks) (33%)		$8,000	$8,000	
	2009 F-250 (PW Super) (33%)	$7,000	$7,000		
	2012 F-250 (Street) (33%)	$7,000	$7,000		
	2020 Ford Explorer (PWD) (33%)		$7,000	$7,000	
	2014 Chev 3/4 ton (Sewer) (33%)		$7,500	$7,500	
	2000 Chev 6500 Dump Truck (33%) (a Year)		$20,000		
3	2017 JD 310 Backhoe (33%)			$40,000	
4	2014 JD Mini Excavator (33%)			$30,000	
6	Air Compressor and Jack Hammer (33%)				$15,000
7	Utility Trailer (33%)		$10,000		
8	Misc. Tools and Equipment	$5,000	$5,000	$5,000	$5,000
10	0.5 MG Reservoir Recoating			$30,000	
11	3.0 MG Reservoir Roofing Replacement			$100,000	$100,000
12	3.0 MG Reservoir Recoating			$50,000	
13	Pumphouse, Wells 9 & 10	$30,000			
14	Wellhouse Replacement, Wells 4 & 5		$40,000	$40,000	
15	Waterline Replacements, 3,000 LF/Period @ $65/ LF	$195,000	$195,000	$195,000	$195,000

TOTAL 2020 DOLLARS	$314,000	$355,500	$546,500	$350,000
Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
INFLATED TOTAL	$400,664	$579,110	$1,136,174	$928,550

Capitol Improvement/Equipment Replacement Schedule

WasteWater

No.	Item	0-5 Years 2020-2024	6-10 Years 2025-2029	11-15 Years 2030-2034	16-20 Years 2035-2039
1	**Vehicles**				
	2002 F-350 (33%)				
	2019 F-250 (Bulidings) (33%)		$7,000	$7,000	
	2019 F-250 (Water) (33%)		$7,000	$7,000	
	2019 F-350 (Parks) (33%)		$8,000	$8,000	
	2009 F-250 (PW Super) (33%)	$7,000	$7,000		
	2012 F-250 (Streets) (33%)	$7,000	$7,000		
	2020 Ford Explorer (PWD) (33%)		$7,000	$7,000	
	2014 Chev 3/4 ton (Sewer) (33%)		$7,500	$7,500	
	2000 Chev 6500 Dump Truck (33%) (a Year)		$20,000		
2	**Heavy Equipment**				
	2017 JD 310 Backhoe (33%)			$40,000	
	2014 JD Mini Excavator (33%)			$30,000	
3	Utility Trailer (33%)		$10,000		
4	Air Compressor and Jack Hammer (33%)				$15,000
5	Misc. Tools and Equipment	$5,000	$5,000	$5,000	$5,000
6	Equipment Repair/Replacement	$50,000	$60,000	$70,000	$80,000

TOTAL 2020 DOLLARS	$69,000	$145,500	$181,500	$100,000
Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
INFLATED TOTAL	$88,044	$237,020	$377,339	$265,300

Capitol Improvement/Equipment Replacement Schedule

Streets

No.	Item	0-5 Years 2020-2024	6-10 Years 2025-2029	11-15 Years 2030-2034	16-20 Years 2035-2039
1	**Vehicles**				
	2002 F-350 Super Cab (33%)				
	2019 F-250 (Buildings) (33%)		$7,000	$7,000	
	2019 F-250 (Water) (33%)		$7,000	$7,000	
	2019 F-350 (Parks) (33%)		$8,000	$8,000	
	2009 F-250 (PW Super) (33%)	$7,000	$7,000		
	2012 F-250 (Streets) (33%)	$7,000	$7,000		
	2020 Ford Explorer (PWD) (33%)		$7,000	$7,000	
	2014 Chev 3/4 ton (Sewer) (33%)		$7,500	$7,500	
	2000 Chev 6500 Dump Truck (33%) (a Year)		$20,000		
2	**Heavy Equipment**				
	2017 JD 310 Backhoe (33%)			$40,000	
	2014 JD Mini Excavator (33%)			$30,000	
	2007 Sterling Water Truck (a year)		$10,000	$10,000	
	Street Sweeper (a year)		$20,000	$20,000	
3	Utility Trailer (33%)		$10,000		
4	Air Compressor and Jack Hammer (33%)				$10,000
5	Misc. Tools and Equipment	$5,000	$5,000	$5,000	$5,000
6	Pavement Marking	$80,000	$80,000	$80,000	$80,000
7	Street Sealcoating	$400,000	$400,000	$400,000	$400,000

TOTAL 2018 DOLLARS	$499,000	$595,500	$621,500	$495,000
Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
INFLATED TOTAL	$636,724	$970,070	$1,292,099	$1,313,235

Capitol Improvement/Equipment Replacement Schedule

Police

No.	Item	0-5 Years 2020-2024	6-10 Years 2025-2029	11-15 Years 2030-2034	16-20 Years 2035-2039
1	**Vehicles**				
	Patrol Vehicle #1 (Vehicle, Emergency Equip, MDT)	$55,000	$65,000		$75,000
	Patrol Vehicle #2 (Vehicle, Emergency Equip, MDT)	$55,000	$65,000		$75,000
	Patrol Vehicle #3 (Vehicle, Emergency Equip, MDT)	$55,000	$65,000		$75,000
	Patrol Vehicle #4 (Vehicle, Emergency Equip, MDT)	$65,000		$60,000	
	Patrol Vehicle #5 (Vehicle, Emergency Equip, MDT)		$65,000	$60,000	
	Patrol Vehicle #6 (Vehicle, Emergency Equip, MDT)		$65,000	$60,000	
	Patrol Vehicle #7 (Vehicle, Emergency Equip, MDT)		$65,000	$60,000	
2	**Small Tools & Equipment**				
	Firearms	$7,500		$7,500	
	Misc. Equipment	$20,000		$20,000	
	Portable Radios		$75,000		$75,000

TOTAL 2020 DOLLARS	$257,500	$465,000	$267,500	$300,000
Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
INFLATED TOTAL	$328,570	$757,485	$556,133	$795,900

Capitol Improvement/Equipment Replacement Schedule

Parks & Rec

No.	Item	0-5 Years 2020-2024	6-10 Years 2025-2029	11-15 Years 2030-2034	16-20 Years 2035-2039
1	**2007 John Deer Mower (a Year)**	$17,000	$17,000		
2	**Air Compressor and Jack Hammer (33%)**				$5,000
	TOTAL 2020 DOLLARS	$17,000	$17,000	$0	$5,000
	Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
	INFLATED TOTAL	$21,692	$27,693	$0	$13,265

Capital Improvement/Equipment Replacement Schedule

Fire Department

No.	Item	0-5 Years 2020-2024	6-10 Years 2025-2029	11-15 Years 2030-2034	16-20 Years 2035-2039
1	**Vehicles**				
	Command 201 (New 2019, Replace in 2030)	$0	$0	$60,000	$0
	Engine - 2011 (Replace 2025)	$0	$750,000	$0	$0
	Ladder - 2021 (Replace 2035)	$0	$0	$0	$900,000
2	**Small Tools & Equipment**				
	Personal Protective Equipment (Helmets, Coats, Pants,	$40,000	$40,000	$40,000	$40,000
	Boots and gloves all have mandatory replacement dates.				
	In 2018 and 2019, 15 complete sets to be replaced.				
	2020, 3 more complete sets replaced. 2021, 2 more				
	complete sets replaced. 2024 and 2025 8 more complete				
	sets to be replaced. In 2028 the whole replacement cycle				
	begins again				
	SCBA's and Air Bottles (2021, replace 4 SCBA and 10 Air	$120,000	$6,000	$6,000	$18,000
	Bottles. 2023, replace 2 SCBA and 5 Air Bottles.				
	2028, replace 2 SCBA and 5 Air Bottles. 2034, start again				
	Portable Radios (Radios currently utilized by Dept are old	$12,000	$12,000	$0	$12,000
	surplus radio and have been free to date, except				
	Command vehicle.				
	Fire Hose, All Sizes (1 3/4", 2 1/2", 5",)	$15,000	$15,000	$15,000	$15,000
	Hand Tools, Both apparatus	$2,000	$3,000	$4,000	$3,000
	Infrared Camera	$0	$10,000	$0	$0
	Gas Meters	$5,000	$0	$0	$6,000
	Back up Generator for Station	$55,000			
	TOTAL 2020 DOLLARS	$249,000	$836,000	$125,000	$994,000
	Apply 5% Annual Inflation Factor	1.276	1.629	2.079	2.653
	INFLATED TOTAL	$0	$0	$0	$0

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.