

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

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001 Current Expense Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 80 00 00 Beginning Balance - Current Expense Fund	1,817,693.20	2,053,914.44	2,548,863.64	2,324,293.16	2,191,363.00	2,180,075.00	*
001 Beginning Balances	1,817,693.20	2,053,914.44	2,548,863.64	2,324,293.16	2,191,363.00	2,180,075.00	
Total Beginning Balances:	1,817,693.20	2,053,914.44	2,548,863.64	2,324,293.16	2,191,363.00	2,180,075.00	
Taxes							
311 10 00 00 Real & Personal Prop Tax	1,632,865.67	1,773,979.67	1,790,058.75	1,136,132.01	1,822,106.00	1,885,724.00	Preliminary estimate without numbers from the county
001 General Property Tax	1,632,865.67	1,773,979.67	1,790,058.75	1,136,132.01	1,822,106.00	1,885,724.00	
313 11 00 00 Retail Sales & Use Tax	1,179,627.93	1,177,904.17	1,189,536.30	876,988.14	1,200,000.00	1,193,000.00	Based on annualization of 2017 (\$1,180,000) and AWC Estimate of Marketplace Fairness Act (\$13,000).
313 15 00 00 Criminal Justice Tax 3/10th Of 1% C.J.	204,560.99	215,879.89	225,664.07	172,012.90	200,000.00	220,000.00	This is a sales and use tax, one-third of which must be used to fund criminal justice and/or fire protection services.
313 61 00 00 Natural Gas Use Tax	17,914.73	13,984.61	14,411.19	13,750.38	15,000.00	15,500.00	Based on annualization of 2017
313 71 00 00 Criminal Justice Tax	117,287.05	126,136.26	132,481.52	101,310.97	115,000.00	125,000.00	This is a sales and use tax to exclusively fund criminal justice activities.
002 Retail Sales & Use Tax	1,519,390.70	1,533,904.93	1,562,093.08	1,164,062.39	1,530,000.00	1,553,500.00	
316 41 00 00 Utility Tax - Priv Utils Electric	351,233.86	355,154.45	348,224.78	341,005.84	350,000.00	400,000.00	Pacific Power and Light, and Columbia Rural Electric Association.
316 43 00 00 Utility Tax - Priv Utils Gas	101,347.46	82,006.21	73,268.65	78,644.41	90,000.00	90,000.00	Cascade Natural Gas
316 45 00 00 Utility Tax - Priv Utils Garbage/Solid Waste	51,394.45	54,364.54	59,671.14	51,761.66	50,000.00	60,000.00	Basin Disposal
316 46 00 00 Utility Tax - Priv Utils Cable	74,345.37	63,741.29	69,226.13	49,699.11	60,000.00	60,000.00	Charter Communications; trending down with the popularity of satellite and internet television services.
316 47 00 00 Utility Tax - Priv Utils Telephone	140,093.85	145,101.94	126,694.79	104,222.14	130,000.00	140,000.00	Century Link, Verizon, Sprint, Cingular, Charter Advanced, Inland Cellular, T-Mobile, Charter Fiberlink, Orbitcom, etc.
003 Business Tax	718,414.99	700,368.43	677,085.49	625,333.16	680,000.00	750,000.00	

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342 21 51 02 Emergency Medical Services	253,575.61	285,773.25	302,335.73	197,325.67	290,000.00	290,000.00	Estimate; won't have actual until first of the year.
005 Emergency Services	253,575.61	285,773.25	302,335.73	197,325.67	290,000.00	290,000.00	
002 Taxes	4,124,246.97	4,294,026.28	4,331,573.05	3,122,853.23	4,322,106.00	4,479,224.00	
Total Taxes:	4,124,246.97	4,294,026.28	4,331,573.05	3,122,853.23	4,322,106.00	4,479,224.00	

Permits & Licenses

321 30 00 00 Fire/Protective Permits	0.00	0.00	0.00	100.00	0.00	0.00	
321 91 00 00 Franchise Fees	73,558.07	77,648.44	26,219.77	74,763.58	70,000.00	75,000.00	Franchise fees paid once yearly by Charter Communications.
001 Licenses & Permits	73,558.07	77,648.44	26,219.77	74,863.58	70,000.00	75,000.00	
322 10 00 00 Building/Structures/Equip.	109,313.60	158,773.38	134,447.11	137,295.11	110,000.00	145,000.00	Permit activity has been leveling off.
322 10 00 01 Building Dept Plan Check / Review Fees	56,024.57	80,741.61	68,352.12	69,714.48	60,000.00	70,000.00	Plan check fees have been leveling off.
322 30 00 00 Animal Licenses	2,226.00	2,522.00	2,354.00	3,077.00	2,000.00	5,000.00	Increased licensing fees in 2017.
322 90 00 00 Other Non-bus Lic/Permits	55.00	3,372.50	2,102.00	1,609.00	2,000.00	2,000.00	Concealed carry permits.
359 90 00 02 Penalty/Non-Bus Licenses	180.00	0.00	0.00	0.00	0.00	0.00	
002 Non-Business License & Permits	167,799.17	245,409.49	207,255.23	211,695.59	174,000.00	222,000.00	
321 99 00 01 Nuisance Abatement Notice Fee - Fire	250.00	167.00	108.00	25.00	0.00	0.00	
003 Fire - Nuisance Abatement Notice	250.00	167.00	108.00	25.00			
003 Licenses & Permits	241,607.24	323,224.93	233,583.00	286,584.17	244,000.00	297,000.00	
Total Permits & Licenses:	241,607.24	323,224.93	233,583.00	286,584.17	244,000.00	297,000.00	

Charges For Goods & Services

341 81 00 00 Printing/Duplicating Sers	108.80	153.40	159.88	44.15	0.00	0.00	
002 General Government	108.80	153.40	159.88	44.15			

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005 Building Dept	0.00	0.00	0.00	0.00			
345 83 00 02 Short Plats - Engineering Review Fees	0.00	0.00	2,000.00	0.00	0.00	0.00	
345 83 00 03 Long Plats - Engineering Review Fees	12,032.00	11,280.00	16,600.00	24,900.00	4,150.00	15,000.00	Increase based on previous 2 years' revenues.
345 83 00 04 Non-Plat - Engineering Review Fees	0.00	520.00	0.00	1,040.00	0.00	0.00	
345 89 01 26 GIS Mapping Services	0.00	0.00	0.00	0.00	0.00	5,000.00	GIS Mapping Services
006 Engineering	12,032.00	11,800.00	18,600.00	25,940.00	4,150.00	20,000.00	
345 81 00 02 Annexation Fee - P&D	750.00	500.00	500.00	250.00	0.00	250.00	
345 81 00 03 Binding Site Plan - P&D	0.00	0.00	0.00	0.00	0.00	200.00	
345 81 00 04 Boundary Line Adjustment - P&D	100.00	300.00	400.00	200.00	0.00	0.00	
345 81 00 05 Comp Plan Amendment - Land Use Change P&D	1,000.00	0.00	0.00	0.00	0.00	0.00	
345 81 00 08 Preliminary Plat / PUD - P&D	0.00	1,800.00	0.00	2,700.00	0.00	0.00	
345 81 00 09 Plats, Final P&D	700.00	1,050.00	350.00	350.00	700.00	500.00	
345 81 00 10 Plats, Short P&D	400.00	800.00	1,200.00	0.00	800.00	500.00	
345 81 00 12 Site Plan Application P&D	900.00	950.00	3,600.00	2,800.00	1,800.00	2,000.00	
345 81 00 13 Site Plan Review; SF / MF (Up To 4 Units) P&D	2,700.00	3,800.00	2,819.40	2,207.96	3,000.00	2,000.00	
345 81 00 15 Zoning Amendments P&D	0.00	0.00	0.00	500.00	0.00	0.00	
345 86 00 00 Critical Areas Permit P&D	0.00	0.00	0.00	400.00	0.00	0.00	
345 86 00 01 SEPA Related Mitigation Fees (Checklist) P&D	500.00	750.00	500.00	750.00	500.00	500.00	
345 89 01 20 Planning & Development Costs - Pass Thru Charges	2,683.96	6,455.68	1,852.11	1,178.06	2,000.00	2,000.00	
345 89 01 25 Planning & Development Pass Thru Cost Admin. Fee	86.68	670.40	185.21	119.55	0.00	0.00	
007 Planning & Development	9,820.64	17,076.08	11,406.72	11,455.57	8,800.00	7,950.00	
342 20 00 03 Fireworks Use / Display Permit	0.00	0.00	0.00	250.00	0.00	0.00	
342 21 00 02 Fireworks Permits For Sales	200.00	200.00	200.00	200.00	200.00	200.00	2 fireworks stands @ \$100/each
345 83 00 06 Plan Review - Fire Department	700.00	100.00	900.00	600.00	300.00	500.00	
008 Fire Department	900.00	300.00	1,100.00	1,050.00	500.00	700.00	
006 Charges For Goods & Services	22,861.44	29,329.48	31,266.60	38,489.72	13,450.00	28,650.00	
342 10 00 00 Law Enforcement Services	4,658.20	3,160.22	882.80	1,332.37	750.00	11,500.00	Fingerprints, VISA clearance letters, other miscellaneous fees. \$10,000 for DUI cost recovery.

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001 Security Of Persons & Property	0.00	0.00	0.00	0.00			
010 Security Of Persons/Property	4,658.20	3,160.22	882.80	1,332.37	750.00	11,500.00	
341 96 00 00 Civil Service Exam & Other Personnel Fees	0.00	0.00	644.00	0.00	0.00	0.00	
003 Civil Service	0.00	0.00	644.00	0.00			
516 Personnel	0.00	0.00	644.00	0.00	0.00	0.00	
342 40 00 01 Protective Inspection Fees - Bldg Dept	0.00	0.00	0.00	47.00	0.00	0.00	
343 50 01 99 Sewer Inspection Fee	1,290.00	1,890.00	1,890.00	1,050.00	1,000.00	1,000.00	
524 Building Inspection	1,290.00	1,890.00	1,890.00	1,097.00	1,000.00	1,000.00	
Total Charges For Goods & Services:	28,809.64	34,379.70	34,683.40	40,919.09	15,200.00	41,150.00	
Fines & Forfeits							
001 General Government	0.00	0.00	0.00	0.00			
342 50 00 00 Emergency Service Fees-DUI Restitution	100.00	250.00	320.00	100.00	0.00	0.00	
001 Court Fines & Forfeits	100.00	250.00	320.00	100.00			
012 Court Fines And Forfeitures	100.00	250.00	320.00	100.00	0.00	0.00	
359 90 00 01 False Alarms - Fire	100.00	100.00	0.00	0.00	0.00	0.00	
001 Non-Court Fines & Penalties	100.00	100.00	0.00	0.00			
013 Non-court Fines / Penalties	100.00	100.00	0.00	0.00	0.00	0.00	
353 10 00 00 Traffic Infraction Penalties	61,062.67	38,598.50	32,278.94	27,409.15	30,000.00	30,000.00	These revenues have decreased across all entities county-wide. Difficult to estimate.

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001 Municipal Court	61,062.67	38,598.50	32,278.94	27,409.15	30,000.00	30,000.00	
512 Municipal Court	61,062.67	38,598.50	32,278.94	27,409.15	30,000.00	30,000.00	
Total Fines & Forfeits:	61,262.67	38,948.50	32,598.94	27,509.15	30,000.00	30,000.00	

Physical Environment

001 Physical Environment	0.00	0.00	0.00	0.00			
002 Economic Environment	0.00	0.00	0.00	0.00			
Total Physical Environment:	0.00	0.00	0.00	0.00	0.00	0.00	

Miscellaneous

361 11 00 00 Investment Interest	2,390.94	3,534.39	8,530.13	11,234.69	6,000.00	13,000.00	Markets have improved.
361 40 00 00 Sales Interest	270.24	639.97	922.45	875.13	500.00	500.00	
001 Interest & Other Earnings	2,661.18	4,174.36	9,452.58	12,109.82	6,500.00	13,500.00	
362 00 50 01 Water Tower Space Rental	72,726.13	77,596.29	81,721.47	79,150.92	75,000.00	80,000.00	Water tower rental fees from cellular companies for antennae space.
002 Rents & Leases	72,726.13	77,596.29	81,721.47	79,150.92	75,000.00	80,000.00	
341 42 51 00 Registration Fees-Cnty Elections	0.00	0.00	417.00	0.00	0.00	0.00	
369 10 00 04 Sale Of Surplus - CE	0.00	0.00	0.00	13,141.00	0.00	0.00	
369 10 00 15 Sale Of Surplus - Recycling	570.16	0.00	0.00	0.00	0.00	0.00	
369 20 00 00 UNCL Money/Sale UNCL Prop	0.00	116.60	0.00	0.00	0.00	0.00	
369 30 00 00 Sale Of Confiscated And Forfeited Property	0.00	0.00	0.00	85.00	0.00	0.00	
369 81 00 00 Cashier's Over / Short	2.30	-26.45	-19.24	-116.11	0.00	0.00	
369 81 01 00 Bank's Over / Short	0.00	0.00	-66.66	7.38	0.00	0.00	
369 91 00 00 Other Misc Revenue	3,666.28	166.74	156.98	129.28	0.00	0.00	
369 91 00 02 Misc - Police Fees	1,181.13	676.11	788.55	512.00	500.00	500.00	
369 91 00 09 NSF Charges Collected	0.00	0.00	0.00	20.00	0.00	0.00	
369 91 00 10 Reimbursements/Refunds	1,524.75	0.00	549.31	440.00	0.00	45,700.00	Reimbursement of 50% payroll cost of SRO Officer.

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395 10 00 00 Proceeds From Sale Of Capital Assets	3,892.00	6,598.00	1,240.00	20,000.00	0.00	0.00	
005 Other Miscellaneous Revenue	10,836.62	7,531.00	3,065.94	34,218.55	500.00	46,200.00	
341 81 00 01 Application Processing Fees - C.S.	580.00	0.00	260.00	0.00	0.00	0.00	
007 Application Fees	580.00	0.00	260.00	0.00			
369 40 00 01 Judgements & Settlements (Other Than PD)	0.00	283.86	56.30	0.00	0.00	0.00	
010 Judgements & Settlements	0.00	283.86	56.30	0.00			
025 Miscellaneous	86,803.93	89,585.51	94,556.29	125,479.29	82,000.00	139,700.00	
Total Miscellaneous:	86,803.93	89,585.51	94,556.29	125,479.29	82,000.00	139,700.00	

Contributions / Donations Priv

367 11 00 03 Contributions/Gifts - Police Dept	2,000.00	0.00	0.00	0.00	0.00	15,000.00	Wildhorse Foundation Grant applied for to reimburse PD server cost.
003 Police Dept Donations	2,000.00	0.00	0.00	0.00		15,000.00	
367 11 00 04 Contr/Donations - Private	0.00	5,000.00	135.00	7,020.00	0.00	13,635.00	Contributions from individuals/organizations for community events and projects (\$5,000), AWC Wellness Micro Grant (\$135), and PP&L Park Theatre System (\$8,500)..
004 Other Donations	0.00	5,000.00	135.00	7,020.00		13,635.00	
005 Fire Dept Donations	0.00	0.00	0.00	0.00			
030 Contr & Donations Priv Sources	2,000.00	5,000.00	135.00	7,020.00	0.00	28,635.00	
Total Contributions / Donations Priv:	2,000.00	5,000.00	135.00	7,020.00	0.00	28,635.00	

Interfund Transfers

397 00 00 00 Interfund Transfer To CE	0.00	3,258.46	0.00	0.00	0.00	0.00	
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397 00 00 63 Transfer From Municipal Court Trust To Current Expense Fund	0.00	0.00	1,336.88	0.00	0.00	0.00	
397 00 04 05 Transfer From Fund 405	0.00	0.00	0.00	13,266.84	13,200.00	0.00	Fund closed in 2017
070 Operating Transfers	0.00	3,258.46	1,336.88	13,266.84	13,200.00	0.00	
Total Interfund Transfers:	0.00	3,258.46	1,336.88	13,266.84	13,200.00	0.00	

Grants

331 45 00 00 Federal Direct Grant From National Endowment For The Arts	0.00	0.00	0.00	0.00	0.00	60,000.00	Grant for downtown artwork
001 Direct Federal Grants	0.00	0.00	0.00	0.00		60,000.00	
331 16 60 00 Federal Direct Grant From Department Of Justice (CFDA #16.607)	0.00	0.00	0.00	0.00	2,282.00	0.00	DOJ BVP Grant
002 Police Dept Grants	0.00	0.00	0.00	0.00	2,282.00		
003 Fire Dept Grants	0.00	0.00	0.00	0.00			
100 Direct Federal Grants	0.00	0.00	0.00	0.00	2,282.00	60,000.00	
001 Indirect Federal Grants	0.00	0.00	0.00	0.00			
333 20 60 01 DUI Emphasis Patrols Grant Program	622.40	0.00	0.00	0.00	0.00	965.00	Emphasis patrol grant
333 20 60 02 Seatbelt Emphasis Patrols Grant Program	327.30	0.00	0.00	0.00	0.00	670.00	Emphasis patrol grant
333 20 60 03 Distracted Driving Emphasis Patrol Grant Program	0.00	0.00	0.00	0.00	0.00	780.00	Emphasis patrol grant
333 20 60 04 Flex Fund Emphasis Patrol Grant Program	0.00	0.00	0.00	0.00	0.00	960.00	Emphasis patrol grant
002 Police Department Grants	949.70	0.00	0.00	0.00		3,375.00	
101 Indirect Federal Grants	949.70	0.00	0.00	0.00	0.00	3,375.00	
334 06 90 00 State Grant-Other	0.00	2,317.80	1,317.60	984.60	0.00	0.00	

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334 02 30 00 Department Of Natural Resources Wildland Fire Equipment	0.00	0.00	0.00	0.00	0.00	7,500.00	Matching grant for radios and other wildland firefighting equipment.
334 02 70 00 Recreation And Conservation Office Grant - Kiwanis Park	0.00	0.00	17,149.21	0.00	180,340.00	0.00	Finished in 2017
334 03 10 00 Dept Of Ecology - Centennial Stormwater Grant	0.00	0.00	0.00	0.00	79,567.00	18,000.00	Balance of grant reimbursing stormwater design.
001 State Grants	0.00	0.00	17,149.21	0.00	259,907.00	25,500.00	
334 01 10 00 Criminal Justice Training Commission Reimbursement Grant	0.00	0.00	0.00	52,809.03	0.00	0.00	
002 Police Department Grants	0.00	0.00	0.00	52,809.03			
003 Planning Department	0.00	0.00	0.00	0.00			
334 04 98 00 DOH-EMS Trauma Grant	1,473.00	1,341.00	1,290.00	1,270.00	1,200.00	1,300.00	Fairly predictable based on prior years.
005 Fire Department Grants	1,473.00	1,341.00	1,290.00	1,270.00	1,200.00	1,300.00	
105 State Grants	1,473.00	3,658.80	19,756.81	55,063.63	261,107.00	26,800.00	
Total Grants:	2,422.70	3,658.80	19,756.81	55,063.63	263,389.00	90,175.00	

State Shared Revenues

336 00 98 00 Local Government Assistance Program	64,188.76	81,824.33	116,438.07	85,432.76	88,000.00	96,000.00	Based on MRSC Budget Suggestions. This tax is based on a sales tax and property tax equalization formula.
336 06 51 00 DUI & Other Criminal Justice Assistance	1,598.56	1,371.03	1,420.71	1,053.47	1,500.00	1,200.00	From State of Washington.
336 06 94 00 Liquor Excise Tax	16,682.78	24,639.05	42,513.45	32,515.10	43,174.00	46,445.00	Calculated with MRSC's State Shared Revenues Estimator. 35% of the liquor excise taxes collected by the state, minus \$10 million in transfers to the State General Fund, are distributed to cities and counties.

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336 06 95 00 Liquor Control Brd Profit	78,890.91	79,298.88	78,493.33	58,570.80	78,120.00	78,258.00	Calculated with MRSC's State Shared Revenues Estimator. These are license fees from distributors and retailers. 20.23% must be expended on public safety; the remainder is unrestricted.
107 State Entitlements	161,361.01	187,133.29	238,865.56	177,572.13	210,794.00	221,903.00	
Total State Shared Revenues:	161,361.01	187,133.29	238,865.56	177,572.13	210,794.00	221,903.00	

Loan Proceeds

008 Fire Engine Bond	0.00	0.00	0.00	0.00			
Total Loan Proceeds:	0.00	0.00	0.00	0.00	0.00	0.00	

Non-Revenues

389 10 00 03 Building Permit Deposit	267.03	1,349.78	3,060.59	2,374.49	0.00	0.00	
389 10 00 05 Fireworks Bonds	0.00	0.00	100.00	100.00	0.00	0.00	
389 30 00 21 Concealed Pistol License State	0.00	1,788.00	1,853.00	1,062.00	0.00	0.00	
389 30 00 24 State Building Code Fee	579.50	830.00	642.75	546.98	500.00	500.00	
389 90 00 00 Other Non-Revenues	0.00	2,190.65	795.84	304.39	0.00	0.00	
003 Agency & Other Type Deposits	846.53	6,158.43	6,452.18	4,387.86	500.00	500.00	
004 Sales Tax Collected	0.00	0.00	0.00	0.00			
389 10 00 06 Security Or Other Deposits Held By City	100.00	100.00	0.00	0.00	0.00	0.00	
389 90 00 04 Deposits To Travel Advance Account	1,994.34	1,111.98	1,478.15	2,248.10	1,000.00	1,000.00	
005 Non-Revenues	2,094.34	1,211.98	1,478.15	2,248.10	1,000.00	1,000.00	
389 10 00 58 Developer Bond / Deposit For Project	0.00	53,781.25	0.00	0.00	0.00	0.00	
389 10 00 59 Interest - Contract Bond Non-Rev	0.00	0.00	43.81	35.79	0.00	0.00	
006 Developer / Deposits	0.00	53,781.25	43.81	35.79			
080 Non-Revenues	2,940.87	61,151.66	7,974.14	6,671.75	1,500.00	1,500.00	

5 YEAR BUDGET COMPARISON

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Total Non-Revenues:	2,940.87	61,151.66	7,974.14	6,671.75	1,500.00	1,500.00	
General Government Services							
395 20 00 00 Insurance Compensation For Loss	1,099.64	3,327.92	6,058.78	4,063.76	0.00	0.00	
004 Insurance Recoveries	1,099.64	3,327.92	6,058.78	4,063.76			
019 Physical Environment	1,099.64	3,327.92	6,058.78	4,063.76	0.00	0.00	
Total General Government Services:	1,099.64	3,327.92	6,058.78	4,063.76	0.00	0.00	
Fire Department							
004 Training	0.00	0.00	0.00	0.00			
342 21 51 00 Intergov Fire Service /MOB Reimbursement	5,549.19	10,498.98	28,653.50	54,107.17	0.00	45,000.00	
013 Interlocal Fire Response	5,549.19	10,498.98	28,653.50	54,107.17		45,000.00	
522 Fire Control	5,549.19	10,498.98	28,653.50	54,107.17	0.00	45,000.00	
Total Fire Department:	5,549.19	10,498.98	28,653.50	54,107.17	0.00	45,000.00	
Public Works & Engineering							
Total Public Works & Engineering:	0.00	0.00	0.00	0.00	0.00	0.00	
Spectator & Community Events							
347 90 00 00 Farmer's Market Vendor Fees	0.00	0.00	0.00	1,750.00	0.00	2,500.00	Vendor fees
036 Recreation Chrgs/Fees	0.00	0.00	0.00	1,750.00	0.00	2,500.00	
Total Spectator & Community Events:	0.00	0.00	0.00	1,750.00	0.00	2,500.00	

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Parks & Recreation							
347 30 00 02 Other Recreation Fees	0.00	0.00	0.00	0.00	0.00	500.00	Reservation fees for parks.
036 Recreation Chrgs/Fees	0.00	0.00	0.00	0.00	0.00	500.00	
Total Parks & Recreation:	0.00	0.00	0.00	0.00	0.00	500.00	
TOTAL REVENUES:	6,535,797.06	7,108,108.47	7,578,638.99	6,247,153.37	7,373,552.00	7,557,362.00	
589 90 00 98 Payroll Draw Clearing	0.00	0.00	1,585.00	0.00	0.00	0.00	
589 90 00 99 Payroll Clearing	0.00	0.00	-3,520.10	0.00	0.00	0.00	
581 Non-Expenditures	0.00	0.00	-1,935.10	0.00	0.00	0.00	
Physical Environment							
558 75 41 01 Planning & Development Costs - Pass Thru	767.72	4,302.18	0.00	0.00	0.00	0.00	
003 Pass Thru Cost For Development	767.72	4,302.18	0.00	0.00	0.00	0.00	
019 Physical Environment	767.72	4,302.18	0.00	0.00	0.00	0.00	
Total Physical Environment:	767.72	4,302.18	0.00	0.00	0.00	0.00	
Interfund Transfers							
597 00 00 01 Interfund Transfer CE/Sts	395,000.00	475,000.00	487,500.00	400,000.00	400,000.00	430,000.00	
597 00 00 03 Transfers-Out - CE To SCCF #101	118,312.00	0.00	0.00	0.00	0.00	0.00	
597 00 00 12 Transfer To Technology Reserve Fund	50,000.00	125,000.00	125,000.00	165,772.00	165,772.00	145,000.00	
597 00 00 15 Transfers-Out - CE To Bldg Facility Maint. Reserve	100,000.00	50,000.00	100,000.00	0.00	0.00	25,000.00	
597 00 00 20 CARS GO Bond Payment - INF To 201 Bond Fun	421,855.00	489,193.00	490,975.00	490,475.00	490,475.00	489,750.00	Transfer tax levy proceeds for debt service on CARS bonds.
597 00 00 22 Transfer To 202 LTGO Bond Fund	74,410.00	0.00	100,000.00	0.00	0.00	0.00	
597 00 00 23 Transfer To Comm Dev Debt Fund 235	140,485.00	140,485.00	200,227.00	140,484.00	140,484.00	140,484.00	Transfer for Commercial Drive debt service.
597 00 00 33 Transfer To Econ Dev Const Fund 330	0.00	0.00	325,000.00	0.00	0.00	0.00	

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597 00 00 50 Transfer To ER&R For Police Vehicle Purchase	84,061.83	15,000.00	0.00	0.00	0.00	0.00	
597 00 00 61 Interfund Transfer From CE To Employee Benefit Reserve #610	50,000.00	100,000.00	50,000.00	50,000.00	50,000.00	25,000.00	
070 Operating Transfers	1,434,123.83	1,394,678.00	1,878,702.00	1,246,731.00	1,246,731.00	1,255,234.00	
Total Interfund Transfers:	1,434,123.83	1,394,678.00	1,878,702.00	1,246,731.00	1,246,731.00	1,255,234.00	

Grants

521 70 10 03 Wages - Seatbelts CFDA#20.602 Grant Program	250.56	0.00	0.00	0.00	0.00	0.00	
521 70 10 04 Wages - Impaired Driving CFDA#20.600 Grant Program	167.04	0.00	0.00	0.00	0.00	0.00	
521 70 20 03 Benefits - Seatbelts CFDA#20.602 Grant Program	76.74	0.00	0.00	0.00	0.00	0.00	
521 70 20 04 Benefits - Impaired Driving CFDA#20.600 Grant Program	51.16	0.00	0.00	0.00	0.00	0.00	
002 Investigation	545.50	0.00	0.00	0.00			
521 70 10 05 Wages Traffic WSCJT Grant Reimbursed	0.00	0.00	0.00	5,098.37	0.00	0.00	
007 Traffic Policing	0.00	0.00	0.00	5,098.37			
521 Law Enforcement	545.50	0.00	0.00	5,098.37	0.00	0.00	
522 26 31 82 WA ST DOH EMS Grant Expenditure	1,473.00	0.00	0.00	0.00	0.00	0.00	
003 Rescue & Emergency Aif	1,473.00	0.00	0.00	0.00			
526 Emergency Medical Services	1,473.00	0.00	0.00	0.00	0.00	0.00	
Total Grants:	2,018.50	0.00	0.00	5,098.37	0.00	0.00	

Legislative

511 60 31 00 Operating Supplies - Legislative	0.00	2.24	286.07	105.30	100.00	100.00	
511 60 31 01 Office Supplies - Legislative	163.73	344.83	244.28	56.46	400.00	400.00	
511 60 41 00 Professional Services	0.00	0.00	0.00	12,680.26	25,000.00	0.00	No budget

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511 60 48 00 Repairs And Maintenance	0.00	0.00	305.77	20.90	600.00	600.00	Copier Charges
511 60 49 01 Miscellaneous	75.00	140.48	183.14	0.00	200.00	200.00	
511 70 51 00 Lobbying Agreement - Port	14,340.26	12,161.86	12,210.76	8,000.00	13,200.00	17,000.00	Shared cost with WW County, and Port of WW for lobbying services.
001 Administrative	14,578.99	12,649.41	13,230.02	20,862.92	39,500.00	18,300.00	
511 30 44 01 Advertising / Publication	2,082.78	1,342.25	1,177.42	1,189.06	1,500.00	1,500.00	
002 Official Publication Service	2,082.78	1,342.25	1,177.42	1,189.06	1,500.00	1,500.00	
511 60 43 00 Travel - Council Pos. 5	704.74	156.98	0.00	753.92	250.00	250.00	
511 60 43 01 Travel - Council Pos. 1	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 43 02 Travel - Council Pos. 2	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 43 03 Travel - Council Pos. 3	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 43 04 Travel - Council Pos. 4	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 43 05 Travel - Council Pos. 6	0.00	0.00	341.91	184.22	250.00	250.00	
511 60 43 06 Travel - Council Pos. 7	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 49 02 Travel/Misc - Council Pos. 5	0.00	0.00	0.00	400.00	250.00	250.00	
511 60 49 03 Travel/Misc - Council Pos. 1	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 49 04 Travel/Misc - Council Pos. 2	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 49 05 Travel/Misc - Council Pos. 3	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 49 06 Travel/Misc - Council Pos. 4	0.00	25.00	0.00	0.00	250.00	250.00	
511 60 49 07 Travel/Misc - Council Pos. 6	0.00	95.00	275.00	275.00	250.00	250.00	
511 60 49 08 Travel/Misc - Council Pos. 7	0.00	0.00	0.00	0.00	500.00	250.00	
511 60 49 09 Registrations/Fees - Training Classes & Seminars	180.00	45.00	135.00	0.00	600.00	600.00	
003 Training	884.74	321.98	751.91	1,613.14	4,350.00	4,100.00	
511 60 10 00 Wages & Overtime	38,700.12	41,107.61	30,007.03	26,250.00	31,500.00	31,500.00	Councilmember salaries.
511 60 20 00 Personnel Benefits	3,058.55	3,259.99	2,369.02	2,077.81	2,522.00	2,522.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
511 60 42 00 Communications	314.60	75.85	86.49	105.02	100.00	100.00	
511 60 49 00 Misc/Contingency Expense	0.00	0.00	0.00	0.00	150.00	150.00	
004 Legislative Services	42,073.27	44,443.45	32,462.54	28,432.83	34,272.00	34,272.00	
514 40 45 00 Intergovernmental Election Costs	-39.89	1,949.05	5,419.59	0.00	7,500.00	7,500.00	Our city's share of the election costs allocated by the county.
514 40 51 00 Intergov. Services - Voter Registration	17,388.87	16,891.55	18,334.69	19,810.56	19,000.00	20,000.00	City voter registration.

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005 Election Costs	17,348.98	18,840.60	23,754.28	19,810.56	26,500.00	27,500.00	
511 Legislative	76,968.76	77,597.69	71,376.17	71,908.51	106,122.00	85,672.00	
515 30 41 11 Legal Services - Legislative	5,855.64	1,100.68	1,518.00	0.00	2,000.00	2,000.00	
515 Legal	5,855.64	1,100.68	1,518.00	0.00	2,000.00	2,000.00	
Total Legislative:	82,824.40	78,698.37	72,894.17	71,908.51	108,122.00	87,672.00	

Municipal Court

512 50 10 00 Wages / Overtime	1,898.21	0.00	0.00	0.00	0.00	0.00	
512 50 20 00 Personnel Benefits	369.80	0.00	0.00	0.00	0.00	0.00	
512 50 41 00 Professional Services - Legal - Indigent Defense	33,119.98	34,635.83	31,975.00	30,330.00	37,000.00	35,000.00	\$30,000 for indigent defense contract and \$5,000 for additional public defender services as needed.
512 50 41 02 Professional Services - Other Than Attorneys	41,502.93	57,377.98	84,527.58	55,239.57	70,000.00	80,000.00	This is the fees paid to Walla Walla District Court for managing the City's court services.
512 50 42 00 Communications	776.17	0.00	0.00	0.00	0.00	0.00	
512 50 44 01 Advertising	0.00	48.30	0.00	0.00	0.00	0.00	
001 Municipal Court	77,667.09	92,062.11	116,502.58	85,569.57	107,000.00	115,000.00	
512 Municipal Court	77,667.09	92,062.11	116,502.58	85,569.57	107,000.00	115,000.00	
515 30 41 12 Legal Services - Municipal Court	6,665.61	3,677.56	795.75	0.00	5,000.00	500.00	
515 Legal	6,665.61	3,677.56	795.75	0.00	5,000.00	500.00	
Total Municipal Court:	84,332.70	95,739.67	117,298.33	85,569.57	112,000.00	115,500.00	

Executive

513 10 10 00 Wages & Overtime	38,023.65	38,609.01	52,334.67	75,660.13	95,660.00	101,044.00	Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation.
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513 10 20 00 Personnel Benefits	12,504.73	12,858.92	9,826.35	23,777.53	26,724.00	32,672.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
513 10 31 00 Operating Supplies - Executive	181.34	170.47	255.32	1,076.47	350.00	350.00	
513 10 31 01 Office Supplies - Executive	248.61	220.31	351.20	419.34	300.00	300.00	
513 10 35 00 Small Tools & Minor Equipment	0.00	0.00	0.00	0.00	300.00	200.00	
513 10 41 00 Professional Services	0.00	0.00	33,439.73	0.00	500.00	500.00	
513 10 42 00 Communications	2,118.13	1,630.55	1,397.11	1,573.94	2,100.00	2,100.00	
513 10 43 00 Travel Expense	1,742.87	449.30	3,104.70	2,988.07	4,500.00	6,000.00	AWC Legislative Action Days; International Council of Shopping Centers; AWC Conference; Washington City Managers Association Conference; Alliance for Innovation Event
513 10 43 02 Travel / Training Mayor	0.00	0.00	0.00	0.00	3,500.00	0.00	Budget combined with 513.10.43.00
513 10 44 01 Advertising	0.00	0.00	54.92	0.00	0.00	0.00	
513 10 48 00 Repairs & Maintenance	0.00	0.00	146.73	285.16	0.00	200.00	Photocopies
513 10 49 00 Miscellaneous	2,691.87	1,480.52	4,137.92	2,347.34	2,000.00	2,000.00	
513 10 49 02 Registrations/Fees - Training Classes & Seminars	1,095.00	249.78	235.87	2,240.45	1,500.00	2,000.00	Cost of registration for AWC Action Days; AWC Conference; Washington City Managers & Pacific Northwest City Managers Conference; Alliance for Innovation Event
513 10 49 03 Travel Miscellaneous	0.00	0.00	0.00	255.26	200.00	200.00	
594 13 64 00 Machinery & Equip	0.00	0.00	0.00	0.00	2,000.00	0.00	No budget requested
001 Administration	58,606.20	55,668.86	105,284.52	110,623.69	139,634.00	147,566.00	
513 10 10 01 Wages & Overtime Exec Asst	11,230.17	19,066.06	42,581.87	8,141.88	5,292.00	0.00	No budget
513 10 20 01 Personnel Benefits Staff	6,362.22	11,081.60	24,426.83	4,871.61	3,458.00	0.00	No budget
513 10 43 01 Travel/Training Staff	0.00	0.00	0.00	49.56	500.00	500.00	
513 10 49 01 Miscellaneous	0.00	58.27	0.00	7.50	300.00	0.00	No budget
003 Administrative Support Assist.	17,592.39	30,205.93	67,008.70	13,070.55	9,550.00	500.00	
513 Executive	76,198.59	85,874.79	172,293.22	123,694.24	149,184.00	148,066.00	
515 30 41 10 Legal Services - Mayor	2,137.51	0.00	60.00	0.00	2,000.00	250.00	
515 30 41 13 Legal Services - City Administration	2,874.34	212.29	330.00	28.33	2,000.00	500.00	
515 Legal	5,011.85	212.29	390.00	28.33	4,000.00	750.00	

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513 10 49 50 Misc. AWC Annual Dues / WWVCC Membership	0.00	0.00	0.00	6,630.00	6,700.00	6,800.00	Annual dues for Association of Washington Cities (\$5,919) and Walla Walla Valley Chamber of Commerce (estimated at around \$800).
002 Miscellaneous	0.00	0.00	0.00	6,630.00	6,700.00	6,800.00	
519 Other General Gov Services	0.00	0.00	0.00	6,630.00	6,700.00	6,800.00	
Total Executive:	81,210.44	86,087.08	172,683.22	130,352.57	159,884.00	155,616.00	

Finance Department

514 23 10 00 Wages & Overtime - Financial Services	35,522.46	36,911.84	37,829.75	50,609.52	65,821.00	57,807.00	Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation. Clerk salary removed from this account.
514 23 20 00 Personnel Benefits	15,658.15	17,374.67	17,788.06	22,834.04	35,150.00	22,534.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
514 23 31 00 Operating Supplies - Budgeting, Accounting	0.00	127.07	163.14	263.16	250.00	250.00	
514 23 31 01 Office Supplies - Budgeting, Accounting	748.16	768.03	499.77	859.55	750.00	750.00	
514 23 35 00 Small Tools/Minor Equip.	260.86	43.56	0.00	0.00	300.00	300.00	
514 23 41 00 Professional Services	13,264.73	4,856.33	21,657.17	15,135.32	23,725.00	14,000.00	Includes \$2850 for BIAS Annual Service Agreement, \$300 for BIAS Backup Services, \$15,000 for audit, \$280 for Xpress Bill Pay, \$5,000 for credit card merchant account fees, \$100 bank fees, and small miscellaneous.
514 23 41 01 Professional Servs Prog.	5,327.56	4,057.66	0.00	2,849.30	2,945.00	3,100.00	BIAS data backup support with 5% increase.
514 23 42 00 Communications	505.96	771.26	1,026.53	766.61	1,200.00	1,200.00	Postage and phone.
514 23 43 00 Travel	356.76	689.63	163.22	154.69	700.00	700.00	
514 23 44 01 Advertising	147.45	103.11	20.84	766.49	100.00	500.00	Increase in administrative activity has generated additional activities requiring advertisement.

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514 23 48 00 Repairs & Maintenance	0.00	0.00	448.19	1,102.76	200.00	1,500.00	This is where copy machine charges are now posted. Increase in budget is based on 2017 annualization.
514 23 49 00 Miscellaneous	820.00	280.63	461.94	496.71	700.00	700.00	
514 23 49 01 Registration Fees / Training Classes & Seminars	1,299.00	1,031.80	174.25	719.10	2,000.00	1,500.00	
594 14 64 00 Machinery & Equipment	0.00	9,522.45	234.11	0.00	500.00	500.00	
001 Budgeting, Acct, Auditing	73,911.09	76,538.04	80,466.97	96,557.25	134,341.00	105,341.00	
514 30 10 00 Wages/O.T. Record Services	17,176.37	13,497.52	13,824.25	19,318.27	22,324.00	0.00	
514 30 20 00 Personnel Benefits	4,850.66	5,127.81	5,422.79	9,945.23	12,232.00	0.00	
514 30 31 00 Operating Supplies - Records	0.00	14.74	106.51	155.95	1,000.00	0.00	
514 30 31 01 Office Supplies - Records	371.95	289.58	144.91	284.02	1,000.00	0.00	
514 30 35 00 Sm Tools/Minor Equip,	0.00	26.14	0.00	0.00	250.00	0.00	
514 30 41 00 Prof Serv - Codification/Records Destruction	4,747.70	2,843.91	4,950.75	9,182.00	5,000.00	0.00	
514 30 42 00 Communication	412.62	210.23	183.64	240.05	500.00	0.00	
514 30 43 00 Travel	118.01	51.33	0.00	196.11	1,000.00	0.00	
514 30 44 01 Advertising	0.00	0.00	0.00	109.85	200.00	0.00	
514 30 48 00 Repairs & Maintenance	0.00	0.00	0.00	0.00	100.00	0.00	
514 30 49 00 Miscellaneous	260.00	125.63	162.00	538.70	400.00	0.00	
514 30 49 01 Registrations/Fees - Training Classes & Seminars	0.00	0.00	711.75	568.32	1,000.00	0.00	
594 14 64 01 Machinery & Equipment	0.00	0.00	0.00	0.00	500.00	0.00	
002 Record Services	27,937.31	22,186.89	25,506.60	40,538.50	45,506.00		
005 Utility Services	0.00	0.00	0.00	0.00			
514 Finance & Administration	101,848.40	98,724.93	105,973.57	137,095.75	179,847.00	105,341.00	
515 30 41 14 Legal Services - Finance	675.00	1,032.80	120.00	210.00	1,000.00	250.00	
515 Legal	675.00	1,032.80	120.00	210.00	1,000.00	250.00	
Total Finance Department:	102,523.40	99,757.73	106,093.57	137,305.75	180,847.00	105,591.00	

Legal

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515 30 41 00 Prof Legal Servs Retainer	41,004.00	41,826.00	46,000.00	32,395.13	47,000.00	50,000.00	City attorney and prosecuting attorney retainers.
515 30 41 01 Professional Legal Services	7,588.50	24,854.59	14,487.25	5,647.37	25,000.00	15,000.00	City attorney hourly services.
515 Legal	48,592.50	66,680.59	60,487.25	38,042.50	72,000.00	65,000.00	
Total Legal:	48,592.50	66,680.59	60,487.25	38,042.50	72,000.00	65,000.00	

Human Resources

515 30 41 16 Legal Services - Human Resources	11.25	0.00	378.00	0.00	2,500.00	250.00	
515 Legal	11.25	0.00	378.00	0.00	2,500.00	250.00	
518 10 10 00 Salaries & Wages - HR	0.00	0.00	0.00	27,075.98	43,770.00	39,976.00	Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation.
518 10 20 00 Personnel Benefits - HR	0.00	0.00	0.00	18,718.98	25,404.00	29,098.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
518 10 31 00 Operating Supplies - HR Administration	0.00	3.75	875.60	158.36	300.00	300.00	No change anticipated
518 10 31 01 Office Supplies - HR Administration	443.74	41.50	44.79	491.05	250.00	350.00	\$250 is not sufficient to provide office supplies for one full year
518 10 41 00 Prof. Services - Labor Negotiations	0.00	0.00	0.00	0.00	10,000.00	5,000.00	If Public Works and Fire negotiations are completed in 2017, there won't be the need for the current budgeted amount as there will be no contracts expiring in 2018.
518 10 41 01 Professional Services	52.00	0.00	174.20	0.00	200.00	6,200.00	Additional \$6,000 for AWC Workers' Comp Retro Program
518 10 43 00 Travel	0.00	0.00	0.00	495.82	1,000.00	2,300.00	Labor Relations Institute-\$450, Civil Service Conference-\$325, BIAS Conference-\$450, WAPELRA Conference-\$250, WFOA Conference-\$450, RETRO Safety Academy-\$100, DER Training (Drug & Alcohol Consortium)-\$150, misc. trainings-\$100
518 10 48 00 Repairs And Maintenance	0.00	0.00	559.85	764.87	600.00	600.00	No change anticipated
518 10 49 00 Miscellaneous	332.50	456.85	765.56	629.10	600.00	600.00	SHRM, NPFLRA, WAPELRA, and WFOA memberships

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518 10 49 01 Training / Class Registration Fees & Charges	724.00	0.00	0.00	2,677.31	2,300.00	2,300.00	Labor Relations Institute-\$375, Civil Service Conference-\$350, BIAS Conference-\$450, WAPELRA Conference-\$250, WFOA Conference-\$375, RETRO Safety Academy-\$0, DER Training (Drug & Alcohol Consortium)-\$0, misc. trainings-\$500
519 10 49 02 Training/Class Registration Fees & Charges - City-wide Education	0.00	0.00	0.00	0.00	0.00	800.00	New budget for cross-departmental education.
001 Administration	1,552.24	502.10	2,420.00	51,011.47	84,424.00	87,524.00	
518 10 31 02 Operating Supplies - HR Wellness	413.79	253.72	863.78	546.60	1,000.00	1,200.00	Employee luncheons and wellness activities.
518 10 31 03 Office Supplies - HR Wellness	16.48	0.00	0.00	0.00	300.00	300.00	No change anticipated
518 10 31 04 Operating Supplies - HR Wellness Grant Reimbursed	0.00	0.00	135.00	0.00	0.00	135.00	Offset with AWC wellness micro grant
002 Wellness Program Supplies	430.27	253.72	998.78	546.60	1,300.00	1,635.00	
516 Personnel	1,982.51	755.82	3,418.78	51,558.07	85,724.00	89,159.00	
517 78 24 00 Employee Benefit Prg Cost	900.00	900.00	644.45	315.40	900.00	900.00	No change anticipated
517 Employee Benefit Program	900.00	900.00	644.45	315.40	900.00	900.00	
Total Human Resources:	2,893.76	1,655.82	4,441.23	51,873.47	89,124.00	90,309.00	
General Government Services							
518 61 49 00 Settlements	0.00	22,786.19	0.00	0.00	0.00	0.00	
002 Miscellaneous	0.00	22,786.19	0.00	0.00			
519 Other General Gov Services	0.00	22,786.19	0.00	0.00	0.00	0.00	
518 20 48 02 Repair // Maintenance Annex Bldg	548.24	5,000.20	0.00	0.00	0.00	2,000.00	Police telephone line renovations/changes
003 Annex Bldg	548.24	5,000.20	0.00	0.00		2,000.00	

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524 Building Inspection	548.24	5,000.20	0.00	0.00	0.00	2,000.00	
Total General Government Services:	548.24	27,786.39	0.00	0.00	0.00	2,000.00	

City Clerk/Records

515 30 41 15 Legal Services - Records PRA	0.00	0.00	0.00	0.00	0.00	3,400.00	Professional legal fees related to record request responses. (Estimate based upon approx \$1700 used Jan to June 2017)
515 Legal	0.00	0.00	0.00	0.00	0.00	3,400.00	
514 30 10 00 Wages/O.T. Record Services	0.00	0.00	0.00	0.00	0.00	43,034.00	Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation.
514 30 20 00 Personnel Benefits	0.00	0.00	0.00	0.00	0.00	25,139.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
514 30 31 00 Operating Supplies - Records	0.00	0.00	0.00	0.00	0.00	500.00	Totes to protect archival records in basement until time we are allowed to transfer to state. (Reduced by \$500 per historical use - added to travel line below.)
514 30 31 01 Office Supplies - Records	0.00	0.00	0.00	0.00	0.00	500.00	File supplies, catalog envelopes, general office supplies. (Reduced by \$500 per historical use - added to training line below.)
514 30 35 00 Sm Tools/Minor Equip,	0.00	0.00	0.00	0.00	0.00	300.00	Wireless keyboard & mouse, misc small equipment
514 30 41 00 Prof Serv - Codification/Records Destruction	0.00	0.00	0.00	0.00	0.00	11,500.00	\$7,000 - Codification (\$20 per page of new code or ordinances) and Boarddocs including hardware (\$7,500).
514 30 42 00 Communication	0.00	0.00	0.00	0.00	0.00	250.00	
514 30 43 00 Travel	0.00	0.00	0.00	0.00	0.00	1,500.00	WA-PRO & WMCA conferences, ECM Training (extra \$500 reduced from operating supplies line above.)
514 30 44 01 Advertising	0.00	0.00	0.00	0.00	0.00	200.00	No change expected
514 30 48 00 Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	100.00	No change expected
514 30 49 00 Miscellaneous	0.00	0.00	0.00	0.00	0.00	300.00	Memberships to WMCA, SCWMCA, WA-PRO, IIMC

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514 30 49 01 Registrations/Fees - Training Classes & Seminars	0.00	0.00	0.00	0.00	0.00	1,500.00	WA-PRO & WMCA conferences, ECM Training(extra \$500 reduced from office supplies line above.)
594 14 64 01 Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	500.00	
520 City Clerk/Records	0.00	0.00	0.00	0.00	0.00	85,323.00	
Total City Clerk/Records:	0.00	0.00	0.00	0.00	0.00	88,723.00	

Police Operations

003 Police Dept Donations	0.00	0.00	0.00	0.00			
515 30 41 21 Legal Services - Police	12,929.94	7,900.32	5,478.75	1,621.04	14,500.00	10,000.00	
515 Legal	12,929.94	7,900.32	5,478.75	1,621.04	14,500.00	10,000.00	
521 10 10 00 Wages & Overtime	125,754.22	129,288.42	136,995.95	62,579.22	95,000.00	102,816.00	Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation. Increase in wage due to amending police chief payscale.
521 10 20 00 Personnel Benefits	44,893.68	42,565.13	22,063.29	22,746.57	38,391.00	45,276.00	No change in health insurance premium for 2018
521 10 20 02 Benefits - Reimbursement Costs	459.82	73.60	8,074.98	7,966.55	0.00	0.00	
521 10 31 00 Operating Supplies - Administration	70.27	186.96	352.40	838.10	200.00	1,000.00	Increase in new positions. Extra \$500 this year for challenge coins.
521 10 31 01 Office Supplies - Administration	435.40	468.63	494.18	1,373.20	450.00	500.00	Copy paper, printer cartridges, misc. office supplies.
521 10 35 00 Sm Tools/Minor Equipment	67.87	76.71	27.24	36.78	150.00	150.00	
521 10 41 00 Professional Services	3,845.94	1,665.21	36,085.66	7,201.40	5,000.00	5,000.00	Hiring additional officers and employees in 2017 & 2018. We will need background, poly and psych test. Also public safety testing costs.
521 10 41 01 Prof Services - Labor Negotiations.	8,832.99	7,235.57	6,596.13	6,578.71	8,500.00	8,500.00	Labor Union Negotiations
521 10 41 03 Prof Services - Lexipol Consulting Service	1,950.00	1,950.00	2,500.00	2,750.00	2,500.00	4,200.00	LEXIPOL policy development and maintenance updates. Price increased in 2017. It has been recommended by WASPC to also add the Lexipol Training Bulletins.
521 10 42 00 Communication	9,633.96	6,407.83	4,434.75	3,997.44	6,000.00	6,000.00	Internet service, cell phones, mailings.
521 10 43 00 Travel	0.00	50.41	3,622.78	8,270.68	1,500.00	2,000.00	Travel to classes, etc.

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521 10 44 01 Advertising	941.02	61.54	4,332.39	841.30	1,000.00	1,000.00	Cost of recruitment through public safety testing. Much more productive than adds. Costs \$10 per applicant.
521 10 45 00 Operating Rentals/Leases	1,288.06	628.98	107.47	0.00	0.00	0.00	
521 10 48 00 Repairs & Maintenance	0.00	0.00	167.91	230.70	500.00	500.00	Photocopies
521 10 49 00 Miscellaneous	1,554.61	2,459.45	8,261.83	564.88	2,500.00	2,500.00	WASPC & FBI Affiliation dues
521 10 49 01 Registrations / Fees Training Classes & Seminars	0.00	51.00	80.00	385.00	1,600.00	2,000.00	Professional Development for Chief FBI & WASPC
521 10 49 96 Intefund Rentals O & M	27,082.47	26,695.83	32,518.93	15,592.99	42,179.00	42,179.00	*
594 21 64 06 Machinery & Equipment - Admin	0.00	8,550.88	0.00	0.00	0.00	0.00	
001 Administration	226,810.31	228,416.15	266,715.89	141,953.52	205,470.00	223,621.00	
521 21 10 00 Wages Investigation	91,067.53	93,163.09	72,214.50	60,632.14	74,140.00	77,837.00	Reflects 3% COLA and addition of a portion of new FTE that will be assisting with evidence room management.
521 21 20 00 Benefits - Investigation	34,320.29	33,442.80	27,002.69	23,600.53	28,387.00	29,951.00	No change in health insurance premium for 2018
521 21 31 00 Operating Supplies - Investigation	1,089.06	1,230.62	1,104.32	1,413.91	1,500.00	1,500.00	Crime Scene Processing Equipment including brushes, evidence collection bags, gun/knife boxes, drug field testing kits, & latent fingerprint lifts and cards.
521 21 31 01 Office Supplies - Investigation	342.52	270.23	887.75	469.54	300.00	400.00	Labels, DVDs
521 21 35 00 Sm Tools/Equip Invest	176.80	522.61	348.06	497.45	400.00	500.00	Camera Equipment & weapon parts
521 21 41 00 Prof Servs Investigation	1,473.18	810.13	1,108.38	748.61	2,000.00	2,000.00	Polygraph and psychological examinations, medical evaluations, suspect interviews, and computer forensic services. Also Guardian security services and \$695 annual fee for managing gathered evidence using the PMI tracking system for documenting storage of evidentiary items.
521 21 42 00 Communication Invest.	429.79	666.42	826.09	508.06	800.00	800.00	Detective cell phone
521 21 43 00 Travel Investigation	0.00	21.05	0.00	0.00	150.00	150.00	Expenses to interview criminal suspects out of the College Place area.
521 21 48 00 Repairs/Maint Invest.	0.00	0.00	39.83	33.52	75.00	75.00	Copy machine charges
521 21 49 00 Misc Investigation	0.00	48.20	0.00	0.00	0.00	0.00	
594 21 64 01 Machinery Investigation	0.00	0.00	1,575.66	0.00	500.00	2,000.00	Interview room cameras.
002 Investigation	128,899.17	130,175.15	105,107.28	87,903.76	108,252.00	115,213.00	
521 22 10 00 Wages Patrol	369,935.66	381,789.82	396,107.89	358,002.31	436,883.00	528,833.00	Reflects 3% COLA and additional FTES.
521 22 10 01 Wages Patrol WSCJT Grant Reimbursed	0.00	0.00	0.00	20,042.31	0.00	0.00	

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521 22 20 00 Benefits Patrol	141,056.95	146,999.60	149,000.87	120,828.88	182,831.00	233,986.00	No change in health insurance premium for 2018
521 22 20 01 Benefits Uniforms Patrol	5,971.05	5,328.52	11,244.24	10,047.75	8,500.00	9,500.00	Equiping new officers. Adding a class A dress uniform OR light-weight jumpsuit.
521 22 20 02 Benefits Uniforms BVP Grant-Funded	0.00	0.00	784.12	0.00	0.00	0.00	
521 22 20 03 Benefits Patrol WSCJT Grant Reimbursed	0.00	0.00	0.00	22,047.11	0.00	0.00	
521 22 31 00 Operating Supplies - Patrol	4,714.37	3,471.91	2,207.41	2,129.40	4,000.00	4,000.00	Tourniquet cases for officers.
521 22 31 01 Office Supplies - Patrol	152.20	458.45	781.54	480.25	300.00	300.00	
521 22 32 00 Fuel Consumed Patrol	40.17	369.91	1,241.36	105.37	350.00	350.00	
521 22 35 00 Sm Tools/Equip Patrol	2,570.16	1,051.48	2,554.39	980.20	2,100.00	2,300.00	
521 22 41 00 Prof Services Patrol	1,641.79	1,214.33	2,708.48	373.66	4,500.00	3,000.00	
521 22 42 00 Communication Patrol	2,777.58	2,796.16	5,546.48	4,975.02	5,600.00	9,000.00	20 smartphones plans x \$57/mo x 12 months
521 22 42 01 Patrol Air Cards - Communication	4,172.14	4,124.95	4,329.07	3,240.85	4,400.00	5,000.00	9 aircards x \$40/mo x 12 months
521 22 48 00 Repairs/Maint. Patrol	114.49	738.53	62.68	115.10	1,000.00	1,000.00	Radio Communication System Repair, including equipment located on water tower and mobiles in vehicles. Also copy machine charges.
521 22 49 00 Miscellaneous Patrol	79.48	2.72	0.00	0.00	100.00	100.00	
521 22 49 96 Interfund Rentals O & M	27,082.47	26,695.82	32,518.93	15,592.99	42,179.00	42,179.00	*
521 22 51 00 Intergov Servs Patrol - Dispatch Charges	126,762.00	124,454.00	130,005.00	136,228.00	136,228.00	151,000.00	This will increase with new officers. Based on usage.
521 22 51 01 WW PD Support/Maint MDT Software	150.00	1,050.00	0.00	0.00	1,000.00	1,000.00	
594 21 64 02 Machinery/Equip Patrol	0.00	12,534.21	17,667.00	2,954.23	6,000.00	22,500.00	Need Tactical Shield. Old shield expired and non-compliant. New shield is \$3,000. Patrol car radios (total need =36,000; fund 1/3 in 2018 = \$12,000). Docking stations for used patrol cars (\$7,500).
597 00 15 21 Transfer To 320 For Equipment Replacement	0.00	0.00	0.00	58,167.79	47,000.00	62,000.00	Transfer for future replacement of police vehicles.
003 Patrol	687,220.51	713,080.41	756,759.46	756,311.22	882,971.00	1,076,048.00	
521 23 10 00 Wages Spec Unit	0.00	0.00	0.00	0.00	0.00	55,261.00	New School Resource Officer position which will be reimbursed 50% by CPPSD. Reflects 3% COLA.
521 23 20 00 Benefits Spec Unit	0.00	0.00	0.00	0.00	0.00	24,278.00	No change in health insurance premium for 2018
004 Special Unit	0.00	0.00	0.00	0.00	0.00	79,539.00	

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521 30 31 00 Operating Supplies - Crime Prevention	0.00	0.00	0.00	546.94	100.00	100.00	
521 30 31 01 Office Supplies - Crime Prevention	0.00	0.00	0.00	0.00	100.00	100.00	
521 30 49 00 Misc Crime Prevention	0.00	100.00	50.00	50.00	85.00	100.00	Town Hall meetings' interpreter (twice a year); surveys, coffee & snacks for Town Hall meetings.
521 30 49 06 Registrations/Fees - Training Classes & Seminars	0.00	0.00	0.00	0.00	275.00	275.00	
005 Crime Prevention	0.00	100.00	50.00	596.94	560.00	575.00	
521 40 31 00 Operating Supplies - Training	4,933.63	2,748.88	3,936.73	6,853.19	8,000.00	8,500.00	Ammunition for firearms range training, Duty Ammo, Active Shooter Munitions, firearms training targets. 5 new officers will increase training costs for simunitions and taser cartridges. We were able to save some money this year by purchasing ammo from WWPD. They switched from 40mm to 9mm. \$500 range earphones (10 pairs x \$50).
521 40 31 01 Office Supplies - Training	0.00	37.92	0.00	0.00	100.00	100.00	
521 40 41 00 Prof Services Training	1,732.58	0.00	1,416.00	0.00	100.00	100.00	
521 40 43 00 Travel Training	2,007.29	2,367.55	1,760.65	3,330.79	5,000.00	5,000.00	Travel to training
521 40 48 00 Repairs/Maint Training	634.90	0.00	649.79	601.77	1,000.00	1,000.00	
521 40 49 01 Registrations/Fees - Training Classes & Seminars	940.00	7,549.00	7,444.00	7,473.00	11,400.00	10,000.00	BLEA registration for 2 new officers \$6,400. Firearms instructor \$250. FTO school \$95. Other training needs.
006 Training	10,248.40	12,703.35	15,207.17	18,258.75	25,600.00	24,700.00	
521 70 10 00 Wages Traffic	132,973.64	129,404.99	129,227.22	118,154.67	149,124.00	173,589.00	Reflects 3% COLA and additional new FTES.
521 70 20 00 Benefits Traffic	51,724.50	50,269.17	49,694.59	43,036.24	63,598.00	77,314.00	No change in health insurance premium for 2018
521 70 20 05 Benefits Traffic WSCJT Grant Reimbursed	0.00	0.00	0.00	5,621.24	0.00	0.00	
521 70 31 00 Operating Supplies - Traffic	209.27	564.38	0.00	0.00	250.00	250.00	
521 70 31 01 Office Supplies - Traffic	0.00	0.00	0.00	0.00	75.00	75.00	
521 70 35 00 Sm Tools Traffic	93.10	0.00	92.12	0.00	200.00	200.00	
521 70 41 00 Prof Services Traffic	1,734.23	963.08	0.00	0.00	1,500.00	1,500.00	Annual radar unit certification
521 70 48 00 Repairs/Maint Traffic	1,507.39	0.00	237.38	0.00	500.00	500.00	Radar repairs and calibrations and maintenance work on in-car video cameras
521 70 49 00 Miscellaneous Traffic	0.00	0.00	0.00	51.00	100.00	100.00	

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521 70 49 96 Interfund Rentals - O & M	27,082.47	26,695.82	32,518.93	15,592.99	42,179.00	42,179.00	*
594 21 64 09 Equipment Purchases - Traffic Policing	0.00	0.00	10,774.89	0.00	0.00	3,000.00	Readerboard trailer
007 Traffic Policing	215,324.60	207,897.44	222,545.13	182,456.14	257,526.00	298,707.00	
521 19 10 00 Wages Support Serv	132,253.51	118,205.72	121,704.41	81,544.94	86,431.00	97,357.00	Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation.
521 19 10 03 Wages Support Services - Intern	0.00	0.00	0.00	1,655.40	0.00	8,640.00	Intern position was implemented in 2017 to assist with records management.
521 19 10 04 Wages Support Services - Intern Grant Reimbursed	0.00	0.00	0.00	984.60	0.00	0.00	
521 19 20 00 Benefits Support Servs	65,121.97	60,783.86	62,620.85	45,541.39	54,188.00	57,230.00	No change in health insurance premium for 2018
521 19 20 01 Benefits/Uniforms Support Services	65.18	0.00	251.14	299.64	350.00	350.00	Records staff shirts and pants.
521 19 20 03 Benefits Support Services - Intern	0.00	0.00	0.00	225.47	0.00	853.00	
521 19 31 00 Operating Supplies - Support Services	421.39	630.82	388.49	516.34	750.00	750.00	
521 19 31 01 Office Supplies - Support Services	3,386.36	2,078.41	2,118.76	715.93	2,300.00	2,300.00	
521 19 35 00 Sm Tools Support Servs	70.00	0.00	128.36	0.00	500.00	500.00	
521 19 41 00 Prof Services Support Ser	2,181.00	4,622.13	2,280.36	2,060.83	2,500.00	2,500.00	Background checks, ACCESS fees, and printing costs.
521 19 43 00 Travel Support Services	142.84	0.00	177.34	108.24	375.00	375.00	Travel to training for records staff.
521 19 44 01 Advertising Support Servs	0.00	0.00	0.00	0.00	250.00	250.00	
521 19 45 00 Oper Rentals Support Serv	0.00	0.00	0.00	0.00	0.00	250.00	
521 19 48 00 Repairs/Maint Support Ser	15.14	59.24	298.75	309.96	300.00	300.00	Copy machine charges.
521 19 49 00 Misc. Support Services	34.72	16.00	134.35	50.00	300.00	300.00	
521 19 49 01 Registrations / Fees - Training Classes / Seminars	0.00	91.80	0.00	425.00	600.00	600.00	Professional training for records staff.
521 19 51 00 WW SSMA New World Records Sys Support	11,392.41	14,303.98	20,512.71	15,971.45	27,000.00	16,000.00	As revisions and changes occur costs are expected to increase. Additional officers will impact license fees.
008 Support Services	215,084.52	200,791.96	210,615.52	150,409.19	175,844.00	188,555.00	
009 Criminal Justice	0.00	0.00	0.00	0.00			
521 10 52 00 Contributions To Other Organizations	2,000.00	0.00	0.00	0.00	0.00	0.00	
015 Donation Related	2,000.00	0.00	0.00	0.00			

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521 Law Enforcement	1,485,587.51	1,493,164.46	1,577,000.45	1,337,889.52	1,656,223.00	2,006,958.00	
523 60 41 00 Professional Services	-54.00	0.00	0.00	146.00	3,000.00	3,000.00	Potential medical costs for inmates sustaining injuries during arrest or becoming ill while being held in jail.
523 60 49 00 Miscellaneous	19.92	0.00	0.00	0.00	150.00	150.00	
523 60 51 00 Intergov Services - Cnty Jail Services	25,700.43	18,596.33	12,355.08	10,500.00	25,000.00	13,000.00	This will increase with the addition of more officers. I've asked officers not to arrest on DWLS and this has saved money.
523 Detention & Correction	25,666.35	18,596.33	12,355.08	10,646.00	28,150.00	16,150.00	
554 30 31 00 Operating Supplies - Animal Control	212.18	136.69	137.78	0.00	0.00	0.00	
554 30 35 00 Sm Tools/Equipment	0.00	0.00	0.00	0.00	75.00	75.00	
554 30 41 00 Professional Services	5,719.04	9,860.08	10,000.08	9,160.05	15,000.00	10,500.00	Humane Society Contract for impounding and subsequent care of animals.
554 30 48 00 Repairs/maintenance	0.00	0.00	0.00	0.00	0.00	100.00	
554 30 49 00 Miscellaneous	155.20	0.00	0.00	0.00	0.00	1,000.00	Animal control academy training.
539 Animal Control	6,086.42	9,996.77	10,137.86	9,160.05	15,075.00	11,675.00	
Total Police Operations:	1,530,270.22	1,529,657.88	1,604,972.14	1,359,316.61	1,713,948.00	2,044,783.00	

Fire Department

515 30 41 22 Legal Services - Fire / EMS	0.00	395.89	954.00	165.00	1,000.00	1,000.00	Establishing an EMS transport possible legal costs.
515 Legal	0.00	395.89	954.00	165.00	1,000.00	1,000.00	
522 10 20 01 Other Benefits - Uniforms	119.74	339.32	0.00	0.00	400.00	400.00	Uniforms for the Chief
522 10 31 00 Operating Supplies - Administration	42.48	20.56	60.50	346.77	250.00	250.00	
522 10 31 01 Office Supplies - Administration	647.55	650.98	334.66	1,039.49	750.00	750.00	
522 10 35 00 Sm Tools & Minor Equipmnt	0.00	0.00	0.00	76.05	0.00	80.00	Based on 2017 annualization
522 10 41 00 Professional Services - Comprehensive Analysis Of Fire Services	0.00	10.00	0.00	12.00	0.00	0.00	
522 10 41 01 Union Negotiations - Fire Dept.	0.00	0.00	0.00	0.00	0.00	200.00	Union Negotiations
522 10 41 02 Professional Services - Admin	0.00	1,184.46	362.10	204.94	5,000.00	5,000.00	This is our Firehouse database software and New World annual tech support and service contract.
522 10 42 00 Communication	3,114.77	2,866.49	1,605.64	1,017.30	1,700.00	1,200.00	Phone lines at the fire station

5 YEAR BUDGET COMPARISON

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001 Current Expense Fund

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	Actual	Actual	Actual	Actual	Appropriated	Proposed	Comment
522 10 43 00 Travel	1,208.29	309.30	1,368.81	475.26	1,000.00	1,000.00	Travel, for training, and conferences.
522 10 44 01 Advertising	0.00	0.00	676.90	109.85	300.00	300.00	Advertising for Firefighter eligibility test, this will be an annual expense.
522 10 45 00 Operating Rentals/Leases	652.39	191.75	0.00	0.00	0.00	0.00	
522 10 48 00 Repairs & Maintenance	0.00	0.00	288.75	708.57	700.00	1,200.00	Copy machine charges
522 10 49 00 Miscellaneous	3,395.45	3,989.88	6,648.50	1,500.00	500.00	1,500.00	Memberships to Tri-County Fire Association and Washington Fire Chiefs Association
522 10 49 01 Registrations/Fees - Training Classes & Seminars	1,420.71	600.00	1,050.00	854.14	2,000.00	2,000.00	Training conferences, Chief's Association conference, Database conference.
594 22 64 00 Machinery & Equipment - Admin	0.00	0.00	5,034.65	2,755.66	0.00	0.00	
001 Administration	10,601.38	10,162.74	17,430.51	9,100.03	12,600.00	13,880.00	
522 20 10 00 Wages Fire	30,921.66	44,042.52	42,160.84	40,418.52	46,619.00	48,061.00	Reflects 2-4% COLAs and additional of Training Officer.
522 20 10 01 Stipends (Volunteers)	33,381.55	30,453.49	27,168.15	27,419.45	35,000.00	35,000.00	Volunteer Stipends
522 20 20 00 Benefits Fire	13,443.31	17,572.26	17,771.64	17,539.62	23,623.00	24,698.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
522 20 20 03 Uniforms - Volunteers	1,637.10	2,616.46	889.31	3,292.53	4,000.00	4,000.00	Volunteer Uniforms
522 20 20 04 Uniforms - FT Firefighter	0.00	220.96	0.00	398.69	300.00	300.00	Uniforms for the one paid firefighter position
522 20 31 00 Operating Supplies - Suppression	5,638.52	2,990.14	4,610.14	847.55	0.00	200.00	Misc. Supplies
522 20 31 01 Office Supplies - Suppression	13.82	171.77	11.39	138.99	200.00	200.00	
522 20 31 03 Radios/Pagers - Parts & Supplies	3,322.28	2,984.93	4,111.53	901.73	500.00	700.00	Repair parts for radios and pagers.
522 20 31 04 Oper Supplies - Vehicles	343.76	457.87	375.24	175.65	400.00	400.00	
522 20 32 00 Fuel - Suppression	0.00	0.00	0.00	252.96	0.00	800.00	Gas can and misc. fuel
522 20 35 00 Sm Tools/Equipment	695.76	1,606.99	254.01	887.89	400.00	900.00	Replace non repairable equipment.
522 20 35 01 Small Tools Vehicle	12.53	238.74	0.00	372.56	300.00	300.00	Small tool items on vehicles that can not be repaired..
522 20 41 00 Fire Dept Personnel Physicals	2,299.00	359.00	818.75	82.75	2,000.00	2,000.00	Physicals for new volunteers.
522 20 42 00 Communication - Air Cards For MDTs	213.49	0.00	0.00	0.00	3,000.00	3,000.00	6 mobile computer connections in the front line response vehicles.
522 20 48 00 Repairs/Maintenance	2,430.40	2,366.77	751.46	185.12	1,500.00	1,500.00	Repairs of small tools and equipment that is housed or mounted on vehicles.
522 20 48 01 Repairs/Maint Vehicle	768.49	300.00	619.58	0.00	400.00	400.00	
522 20 49 00 Misc Fire	1,585.19	36.12	352.75	46.69	400.00	400.00	
522 20 49 01 Misc Vehicle Fire	72.98	0.00	0.00	0.00	0.00	0.00	
522 20 49 96 Interfund Rentals - O & M	19,697.16	21,166.30	23,539.34	5,876.57	18,264.00	18,264.00	*
522 20 51 00 Intergov Services - Dispatch Charges	19,062.00	19,737.50	21,123.00	22,666.00	22,666.00	24,000.00	

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522 20 53 00 BVFF Pension & Disability Payments	1,530.00	1,350.00	1,350.00	1,620.00	1,500.00	1,800.00	BVFF Pension & Disability.
594 22 64 05 Machinery & Equip/Vehicle	49,355.00	0.00	0.00	0.00	0.00	0.00	No budget.
594 22 64 10 Equipment - Radios & Pagers (Fire)	0.00	0.00	0.00	1,834.98	4,500.00	19,500.00	Utilize DNR grant to purchase portable radios Spring and Fall. Radios and wildland equipment (\$15,000). Matching grant from DNR.
594 22 64 20 Machinery/Equipment	10,936.01	7,900.42	6,924.19	0.00	12,000.00	22,000.00	In 2015 NFPA requirement now states that we need to replace helmet, gloves, hood, boots, pants, and coat every ten years. Previously it has only been for pants and coats. This \$12,000 reflects the cost increase. Also includes \$10,000 thermal imager.
597 00 15 22 Transfer To 320 For Equipment Replacement	0.00	0.00	0.00	88,000.00	68,000.00	163,000.00	Transfer for future replacement of fire department vehicles.
002 Fire Suppression	197,360.01	156,572.24	152,831.32	212,958.25	245,572.00	371,423.00	
522 30 10 00 Wages & OT	30,704.91	32,337.03	30,063.96	28,779.10	32,027.00	33,297.00	Reflects 4% COLA.
522 30 20 00 Benefits	15,407.48	16,338.12	16,057.18	14,878.47	19,359.00	20,160.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
522 30 20 01 Other Benefits/Uniforms	0.00	228.84	0.00	0.00	300.00	300.00	Uniforms for the Fire Marshal
522 30 31 00 Operating Supplies - Prevention / Investigation	1,470.84	1,277.60	1,795.52	1,642.24	2,000.00	2,000.00	NFPA and IFC subscriptions.
522 30 31 01 Office Supplies - Prevention / Investigation	29.38	0.00	26.67	57.44	0.00	100.00	Potential fire investigation supplies.
522 30 35 00 Small Tools/Equipment	146.55	47.70	0.00	0.00	0.00	0.00	
522 30 41 00 Professional Services	81.53	0.00	0.00	0.00	0.00	0.00	
522 30 42 00 Communication	742.85	391.63	396.48	886.41	400.00	350.00	Postage for weed abatement and fire marshal cell phone.
522 30 43 00 Travel	22.57	153.68	0.00	364.93	500.00	500.00	Training for the Fire Marshal to stay current with his certifications.
522 30 48 00 Repairs/Maintenance	0.00	0.00	131.42	129.09	150.00	150.00	Copy machine charges.
522 30 49 00 Miscellaneous	282.23	90.79	571.46	48.75	400.00	500.00	Membership Fees
003 Fire Prevention/Investigation	48,888.34	50,865.39	49,042.69	46,786.43	55,136.00	57,357.00	
522 45 10 00 Wages & OT	11,635.98	29,087.74	26,575.42	28,300.05	30,470.00	31,079.00	Reflects 2% and 4% COLAS and addition of Training Officer position.

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522 45 20 00 Benefits	5,009.40	8,717.96	8,892.89	8,632.25	11,721.00	12,348.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
522 45 20 03 Uniforms - FT Firefighter	0.00	0.00	0.00	0.00	400.00	400.00	Training officer uniforms
522 45 31 00 Operating Supplies - Training	596.57	393.50	1,442.36	202.17	1,000.00	1,000.00	Supplies for the training props, plywood, sheetrock. With the addition of a training officer position, there will be more supplies needed as hands on training will increase.
522 45 31 01 Office Supplies - Training	823.09	1,060.15	138.93	378.90	500.00	500.00	Training materials and books
522 45 35 00 Small Tools & Equipment - Training	0.00	0.00	0.00	161.96	0.00	0.00	
522 45 42 00 Communication	0.00	0.00	220.44	222.28	250.00	250.00	Chief cell phone reimbursement.
522 45 43 00 Travel	267.20	21.24	0.00	0.00	2,000.00	2,000.00	Travel for outside training for volunteers.
522 45 48 00 Repairs/Maintenance	0.00	0.00	36.40	3.06	40.00	20.00	Copy machine charges.
522 45 49 00 Miscellaneous	0.00	576.76	53.44	0.00	100.00	100.00	Budget based on historical need.
522 45 49 01 Registrations/Fees - Training Classes & Seminars	1,600.00	0.00	700.40	369.00	2,000.00	2,000.00	Outside training for volunteers.
594 22 64 40 Training Equip/Software/Matls - WSP FF Training Program	780.00	0.00	0.00	0.00	1,000.00	0.00	No budget.
004 Training	20,712.24	39,857.35	38,060.28	38,269.67	49,481.00	49,697.00	
522 50 31 00 Operating Supplies - Facilities	4,058.68	3,968.20	2,459.18	2,131.61	3,000.00	3,000.00	Cleaning Supplies
522 50 31 01 Office Supplies - Facilities	71.43	0.00	0.00	0.00	0.00	0.00	
522 50 35 00 Small Tools/Equipment	316.21	21.67	568.86	183.70	500.00	500.00	
522 50 47 00 Public Utility Services	18,777.52	18,107.86	16,801.33	14,758.75	20,000.00	20,000.00	Power, gas, water, and sewer for the station.
522 50 48 00 Repairs/Maintenance	4,588.24	7,836.85	5,025.92	2,093.47	5,000.00	5,000.00	Station repairs, such as garage doors.
522 50 49 00 Miscellaneous	114.10	152.62	129.00	129.00	150.00	150.00	Budget based on historical need.
594 22 64 50 Machinery/Equipment	7,147.24	11,413.41	2,827.95	232.55	7,500.00	7,500.00	Anticipated appliance repairs, as needed.
005 Facilities	35,073.42	41,500.61	27,812.24	19,529.08	36,150.00	36,150.00	
522 20 51 01 WW SSMA New World Records Sys Support	0.00	0.00	11,855.60	686.07	3,200.00	3,200.00	New recurring annual cost associated with Walla Walla dispatch.
594 26 64 10 Equipment - Radios & Pagers (EMS)	0.00	0.00	0.00	0.00	2,700.00	2,000.00	
008 Emergency Med Servs - Rescue	0.00	0.00	11,855.60	686.07	5,900.00	5,200.00	
522 20 10 02 Wages - Mobilization	4,960.07	0.00	15,404.75	1,363.92	0.00	0.00	
522 20 20 02 Benefits - Mobilization	0.00	0.00	1,415.36	121.83	0.00	0.00	
522 20 32 02 Fire Mobilization - Fuel Consumed	0.00	596.13	512.88	1,233.10	0.00	0.00	

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522 20 48 02 Fire Mobilization - Vehicle Maint/Repairs	106.18	109.44	0.00	0.00	0.00	0.00	
010 Mobilization Program	5,066.25	705.57	17,332.99	2,718.85			
597 00 00 22 Transfer To 202 LTGO Bond Fund	0.00	0.00	0.00	52,914.00	52,914.00	52,021.00	Transfer for fire truck bond payment.
014 Long Term Debt - Equipment	0.00	0.00	0.00	52,914.00	52,914.00	52,021.00	
522 Fire Control	317,701.64	299,663.90	314,365.63	382,962.38	457,753.00	585,728.00	
522 26 31 00 Operating Supplies - EMS Administration	74.88	0.00	0.00	0.00	0.00	0.00	
522 26 48 00 Repairs & Maintenance	0.00	0.00	0.00	0.17	0.00	0.00	
001 Administration	74.88	0.00	0.00	0.17			
522 26 43 00 Travel	0.00	27.56	0.00	0.00	0.00	0.00	
522 26 49 00 Miscellaneous	0.00	0.00	0.00	5.24	0.00	0.00	
522 26 49 01 Registrations/Fees - Training Classes & Seminars	609.15	1,794.50	259.80	633.65	3,000.00	3,000.00	Tuition reimbursement for EMS class.
002 Training	609.15	1,822.06	259.80	638.89	3,000.00	3,000.00	
522 26 10 80 Wages & OT	89,534.80	105,683.97	99,948.95	96,481.94	109,572.00	113,157.00	Reflects 2% COLA and slight change in allocation.
522 26 10 81 Stipends (Volunteers)	33,380.64	30,452.81	27,167.38	24,253.31	35,000.00	70,000.00	Volunteer stipends, estimated increase if we start transporting.
522 26 20 80 Benefits	39,330.08	44,924.53	44,937.98	43,346.70	57,745.00	60,324.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
522 26 31 80 Operating Supplies - EMS Rescue & Emergency	3,491.62	1,495.07	2,549.98	3,235.48	3,500.00	3,500.00	These items are disposable EMS supplies, such as bandages, gloves, etc. If we start transporting this will increase.
522 26 31 81 Office Supplies - EMS Rescue & Emergency	607.66	718.15	278.38	0.00	1,000.00	1,000.00	EMS report forms.
522 26 31 82 WA ST DOH EMS Grant Expenditure	0.00	1,341.00	1,290.00	1,270.00	0.00	0.00	
522 26 31 83 Radios/Pagers - Parts & Supplies - EMS	2,007.15	2,212.09	1,999.99	0.00	300.00	300.00	Repairs for radios and pagers.
522 26 35 80 Sm Tools/Equipment	1,278.71	771.59	42.02	0.00	750.00	750.00	Replacement for EMS equipment
522 26 41 80 Professional Services	65.00	1,000.00	0.00	0.00	0.00	25,000.00	Ambulance Utility Feasibility Study.

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522 26 41 81 Prof. Services- Personnel Physicals EMS	453.00	0.00	0.00	0.00	0.00	0.00	
522 26 42 80 Communication	162.50	0.00	285.78	259.80	320.00	320.00	Fire Chief cell phone reimbursement.
522 26 48 80 Repairs/Maintenance	34.68	0.00	0.00	0.00	0.00	0.00	
522 26 49 80 Miscellaneous	0.00	67.12	69.28	0.00	100.00	100.00	
522 26 49 96 Interfund Rentals - O & M	19,697.16	21,166.30	23,539.34	5,876.57	18,264.00	18,264.00	*
522 26 51 80 Intergov Services - Dispatch Charges	19,062.00	19,737.50	21,123.00	22,666.00	22,666.00	24,000.00	
597 00 15 26 Transfer To 320 For Equipment Replacement	0.00	0.00	0.00	68,000.00	68,000.00	58,000.00	Transfer for future replacement of EMS vehicles.
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003	Rescue & Emergency Aif	209,105.00	229,570.13	223,232.08	265,389.80	317,217.00	374,715.00
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526	Emergency Medical Services	209,789.03	231,392.19	223,491.88	266,028.86	320,217.00	377,715.00
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Total Fire Department:		527,490.67	531,451.98	538,811.51	649,156.24	778,970.00	964,443.00

Building / Facilities / ISM

515 30 41 24 Legal Services - Building	0.00	1,967.98	1,548.00	25.00	500.00	500.00	Based on 5 year average
515	Legal	0.00	1,967.98	1,548.00	25.00	500.00	500.00
518 89 10 00 Salaries & Wages	22,058.13	22,486.10	22,796.46	0.00	0.00	0.00	
518 89 20 00 Benefits	10,413.93	10,910.40	10,668.68	0.00	0.00	0.00	
518 89 31 00 Operating Supplies - Data Processing	1,494.01	632.27	2,079.74	0.00	0.00	0.00	
518 89 31 01 Office Supplies - Data Processing	1,473.20	1,597.42	132.66	0.00	0.00	0.00	
518 89 35 00 Sm Tools/Minor Equipment	953.03	454.17	686.94	0.00	0.00	0.00	
518 89 41 00 Professional Services	118.40	3,860.46	3,023.08	0.00	0.00	0.00	
518 89 42 00 Communication	764.96	44.71	165.00	0.00	0.00	0.00	
518 89 43 00 Travel / Training	10.75	0.00	0.00	0.00	0.00	0.00	
518 89 45 00 Operating Rentals/Leases	1,531.36	1,103.14	1,440.57	0.00	0.00	0.00	
518 89 48 00 Repairs & Maintenance	414.08	455.34	47.12	0.00	0.00	0.00	
518 89 49 00 Miscellaneous	84.77	0.00	0.00	0.00	0.00	0.00	
518 89 49 01 Registration Fees - Training Classes & Seminars	250.00	12.75	0.00	0.00	0.00	0.00	
594 18 64 00 Machinery / Equipment	42.69	0.00	3,075.87	0.00	0.00	0.00	
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518	Data Processing Services	39,609.31	41,556.76	44,116.12	0.00	0.00	0.00
518 20 10 00 Wages & Overtime	22,058.13	22,486.10	22,796.46	18,967.75	22,807.00	46,525.00	Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation.

5 YEAR BUDGET COMPARISON

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518 20 20 00 Personnel Benefits	10,413.93	10,910.40	10,668.68	9,176.61	11,065.00	23,316.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
518 20 31 00 Operating Supplies - Facilities	3,672.12	5,076.02	3,615.78	1,606.91	5,200.00	5,200.00	
518 20 31 01 Office Supplies - Facilities	14.99	9.44	67.97	117.69	100.00	100.00	
518 20 35 00 Sm Tools/Minor Equip	132.46	580.60	290.23	280.44	500.00	500.00	
518 20 41 00 Professional Services	8,349.90	8,090.00	8,718.28	6,980.00	1,000.00	1,000.00	
518 20 42 00 Communication	1,183.69	718.19	468.03	283.95	1,400.00	1,400.00	
518 20 45 00 Operating Rentals/Leases	2,645.99	3,020.27	934.04	40.29	2,500.00	2,500.00	
518 20 47 00 Public Utility Services	13,223.23	13,635.68	12,383.86	10,637.40	15,000.00	15,000.00	
518 20 48 00 Repairs & Maintenance	3,558.24	3,521.96	6,220.76	1,091.07	6,000.00	6,000.00	
518 20 49 00 Miscellaneous	0.00	12.75	788.08	0.00	0.00	0.00	
594 18 64 19 Machinery/Equipment	606.04	7,871.83	12,522.84	0.00	0.00	0.00	
001 Facilities	65,858.72	75,933.24	79,475.01	49,182.11	65,572.00	101,541.00	
513 10 49 50 Misc. AWC Annual Dues / WWVCC Membership	6,249.00	6,414.00	6,508.00	0.00	0.00	0.00	
518 30 46 00 Insurance	55,217.49	38,487.79	39,497.03	816.63	40,938.00	40,938.00	Estimate
002 Miscellaneous	61,466.49	44,901.79	46,005.03	816.63	40,938.00	40,938.00	
518 20 47 01 Utilities - Annex Bldg	4,412.47	4,354.51	3,878.26	3,304.02	5,000.00	5,000.00	
003 Annex Facility	4,412.47	4,354.51	3,878.26	3,304.02	5,000.00	5,000.00	
519 Other General Gov Services	131,737.68	125,189.54	129,358.30	53,302.76	111,510.00	147,479.00	
518 20 51 00 Intergovernmental Services - Facilities	0.00	64.50	43.00	0.00	0.00	0.00	
001 Administration	0.00	64.50	43.00	0.00			
521 Law Enforcement	0.00	64.50	43.00	0.00	0.00	0.00	
524 10 10 00 Wages - Bldg Clerical	1,006.20	0.00	0.00	0.00	0.00	15,468.00	Allocation of new admin assistant position for community development/engineering/building/public works

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Total Intergovernmental Services:	7,988.00	7,988.00	7,988.00	7,988.00	7,988.00	7,988.00	
Public Works & Engineering							
515 30 41 32 Legal Services - Engineering	0.00	0.00	0.00	474.59	0.00	0.00	
515 Legal	0.00	0.00	0.00	474.59	0.00	0.00	
595 10 63 41 Stormwater System Design Engineering	0.00	0.00	0.00	3,420.00	45,000.00	45,000.00	Locally-funded portion of stormwater design contract.
595 10 63 42 Stormwater System Design Engineering - Grant Funded	0.00	0.00	0.00	5,515.00	80,000.00	18,000.00	Grant-paid portion of stormwater design contract.
532 Engineering	0.00	0.00	0.00	8,935.00	125,000.00	63,000.00	
Total Public Works & Engineering:	0.00	0.00	0.00	9,409.59	125,000.00	63,000.00	
Equipment Rental & Replacement							
548 68 49 96 INF ER&R From CE O&M Costs	21,083.33	26,040.03	20,557.57	7,935.52	27,262.00	27,262.00	*
003 Equipment Replacement	21,083.33	26,040.03	20,557.57	7,935.52	27,262.00	27,262.00	
548 Equipment Rental & Replacement	21,083.33	26,040.03	20,557.57	7,935.52	27,262.00	27,262.00	
Total Equipment Rental & Replacement:	21,083.33	26,040.03	20,557.57	7,935.52	27,262.00	27,262.00	
Planning/Community Development							
515 30 41 58 Legal Services - Planning	2,671.87	4,294.48	3,573.00	728.33	3,500.00	2,000.00	
515 Legal	2,671.87	4,294.48	3,573.00	728.33	3,500.00	2,000.00	
558 60 10 00 Wages & OT	64,075.48	66,260.30	70,095.48	69,423.00	81,503.00	156,654.00	Reflects 2% COLA and 2017 unbudgeted promotion for Planning Director as well as allocation of new admin assistant position for community development/engineering/building/public works

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558 60 10 01 Wages & OT-Work Study Grant Reimbursed	0.00	0.00	658.80	0.00	0.00	0.00	
558 60 20 00 Personnel Benefits	36,247.60	38,256.95	40,477.59	37,046.75	43,184.00	83,694.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
558 60 31 00 Operating Supplies - Planning	0.00	14.61	260.61	229.58	50.00	200.00	
558 60 31 01 Office Supplies - Planning	432.64	594.57	208.13	397.52	500.00	500.00	
558 60 41 00 Professional Services	632.05	1,301.79	5,343.77	5,840.87	270,000.00	107,500.00	2018 Comp Plan Contract for \$104,500 including contingency, plus \$2,500k misc. expenses.
558 60 42 00 Communication	828.45	895.25	822.90	1,055.88	1,620.00	1,400.00	
558 60 43 00 Travel	58.28	759.82	67.20	482.40	500.00	1,000.00	Expect to attend Planning Director Conference.
558 60 44 01 Advertising	3,284.67	2,483.65	704.59	3,112.43	2,000.00	5,000.00	City driven code changes have increased.
558 60 48 00 Repairs And Maintenance	0.00	0.00	272.24	281.79	300.00	300.00	Copier charges
558 60 49 00 Miscellaneous	1,678.11	956.00	1,156.00	1,432.97	1,200.00	1,500.00	Planning Association of Washington and American Planning Association annual dues.
558 60 49 01 Registrations/Fees - Training Classes & Seminars	230.24	730.00	35.00	85.00	500.00	500.00	
558 60 51 00 Intergov Services	7,779.75	12,991.15	7,788.00	10,350.85	8,000.00	4,000.00	MPO Fees (\$3,000), MPO Match (\$1,300), Surveying, Business Licensing System service fees.
558 75 41 01 Planning & Development Costs - Pass Thru	0.00	0.00	2,170.83	897.87	5,000.00	5,000.00	Expecting development to pick up
594 58 64 01 Machinery & Equipment	0.00	5,814.03	0.00	0.00	0.00	60,000.00	Downtown artwork funded by NEA Grant.
001 Planning	115,247.27	131,058.12	130,061.14	130,636.91	414,357.00	427,248.00	
558 70 41 00 Community Development / Planning Prof Servs	49.36	2,961.59	0.00	50,000.00	52,000.00	7,000.00	Hearings Examiner (\$2,000) is mostly paid by applicant, staff may use Hearings Examiner to provide evaluation of code. Also includes Economic Development services (ESRI) of \$5,000.
558 70 49 00 Economic Development - Miscellaneous	2,000.00	2,000.00	2,000.00	1,000.00	1,000.00	2,000.00	WWVCC Business Summit Sponsorship and Downtown WW Small Business Development Center
559 30 49 00 Property Development	0.00	0.00	493.39	0.00	0.00	0.00	
002 Development	2,049.36	4,961.59	2,493.39	51,000.00	53,000.00	9,000.00	

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003 GMA Comp Plan Update	0.00	0.00	0.00	0.00			
558 Planning/Community Development	117,296.63	136,019.71	132,554.53	181,636.91	467,357.00	436,248.00	
Total Planning/Community Development:	119,968.50	140,314.19	136,127.53	182,365.24	470,857.00	438,248.00	
Welfare							
565 10 49 00 Walla Walla Valley Teen Center	0.00	0.00	0.00	5,000.00	5,000.00	0.00	No budget
565 Welfare Services	0.00	0.00	0.00	5,000.00	5,000.00	0.00	
Total Welfare:	0.00	0.00	0.00	5,000.00	5,000.00	0.00	
Alcohol & Drug Treatment							
566 00 51 00 Intergovernmntl Services	1,911.46	2,078.76	2,420.13	1,431.27	2,500.00	2,500.00	2% of liquor profits and liquor excise tax paid to the county for support of alcohol and/or drug addiction programs.
567 Alcohol & Drug Treatment/WW County	1,911.46	2,078.76	2,420.13	1,431.27	2,500.00	2,500.00	
Total Alcohol & Drug Treatment:	1,911.46	2,078.76	2,420.13	1,431.27	2,500.00	2,500.00	
Library / Community Events							
572 20 49 00 Library Card Reimbursement	0.00	0.00	0.00	0.00	0.00	3,000.00	Fund Library Card Reimbursement Program for low income community members.
572 Library Services	0.00	0.00	0.00	0.00	0.00	3,000.00	
573 90 31 00 Operating Supplies - Tree Lighting	290.62	644.08	438.79	0.00	0.00	0.00	
573 90 44 01 Advertising	0.00	0.00	0.00	1,123.79	0.00	300.00	\$200 for event signage; \$100 social media advertising campaign.
573 90 49 00 Miscellaneous	0.00	51.18	0.00	500.00	0.00	0.00	
001 Spectator & Community Events	290.62	695.26	438.79	1,623.79		300.00	

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573 Spectator & Community Events	290.62	695.26	438.79	1,623.79	0.00	300.00	
Total Library / Community Events:	290.62	695.26	438.79	1,623.79	0.00	3,300.00	
Spectator & Community Events							
573 90 31 00 Operating Supplies - Community Events	0.00	0.00	0.00	368.56	400.00	2,400.00	\$1,000 contribution for July fireworks and portable av system for events. Budget for some replacement lights for the Christmas tree.
573 90 41 00 Professional Services - Community Events	0.00	0.00	0.00	3,019.57	0.00	0.00	
001 Spectator & Community Events	0.00	0.00	0.00	3,388.13	400.00	2,400.00	
573 30 10 00 Salaries & Wages - Farmer's Market	0.00	0.00	0.00	1,359.00	0.00	1,632.00	Estimate of Farmer's Market Coordinator working 8 hours a week for 20 weeks at \$12 hour plus employment benefits.
573 30 20 00 Benefits & Taxes - Farmer's Market	0.00	0.00	0.00	117.93	0.00	317.00	
573 30 47 00 Utilities - Farmer's Market	0.00	0.00	0.00	35.96	0.00	0.00	
003 Farmer's Market	0.00	0.00	0.00	1,512.89		1,949.00	
573 Spectator & Community Events	0.00	0.00	0.00	4,901.02	400.00	4,349.00	
594 73 61 00 Farmer's Market - Land Improvements	0.00	0.00	0.00	2,408.18	0.00	0.00	
003 Capital Outlay	0.00	0.00	0.00	2,408.18			
594 Capital Improvements	0.00	0.00	0.00	2,408.18	0.00	0.00	
Total Spectator & Community Events:	0.00	0.00	0.00	7,309.20	400.00	4,349.00	
Parks & Recreation							
571 00 52 00 Professional Services (CCY)	0.00	6,500.00	5,000.00	0.00	0.00	0.00	
575 Cultural & Recreational	0.00	6,500.00	5,000.00	0.00	0.00	0.00	

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576 81 10 00 Wages & OT	4,565.70	4,721.81	16,885.06	16,214.44	19,839.00	21,251.00	Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation.
576 81 20 00 Personnel Benefits	2,304.34	2,432.74	8,370.06	8,036.79	10,139.00	10,828.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
576 81 31 01 Office Supplies - Parks Administration	0.00	0.43	14.09	31.86	0.00	0.00	
576 81 42 00 Communication	395.96	298.93	349.44	383.12	500.00	500.00	Postage & phone
576 81 49 00 Miscellaneous	0.00	59.85	0.00	0.00	0.00	0.00	
001 Administration	7,266.00	7,513.76	25,618.65	24,666.21	30,478.00	32,579.00	
576 80 10 00 Wages	45,086.01	42,895.18	44,462.15	37,684.33	45,644.00	46,791.00	Reflects 2.5% COLA
576 80 20 00 Benefits	15,480.19	15,638.11	16,897.66	15,432.44	18,307.00	20,630.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
576 80 20 01 Other Benefits	393.07	119.28	410.78	0.00	300.00	300.00	Gloves, boots, PPE
576 80 31 00 Operating Supplies - Parks	9,836.70	6,436.46	6,054.07	3,787.42	7,200.00	11,000.00	Sprinklers, Timers, Gopher Control Supplies, Toilet Paper, Bathroom Cleaning Supplies, Lumber, Screws & Nails, Hoses, Fertilizer, Weed Spray, Insecticide, and ADA Compliant Bark (\$4,000).
576 80 35 00 Sm Tools/Equipment	506.60	235.66	263.77	43.41	300.00	300.00	Small hand tools
576 80 41 00 Professional Services	6,551.15	68.50	0.00	0.00	0.00	0.00	
576 80 45 00 Operating Rentals	431.28	147.02	152.46	0.00	300.00	300.00	Lease of small equipment as needed
576 80 47 00 Utility Services	18,412.74	21,997.49	20,602.83	18,523.44	21,000.00	21,000.00	Sewer, Water, Power. Overall utility rate increase in anticipation of CP water rate increase.
576 80 48 00 Repairs/Maintenance	669.75	6,500.79	2,011.91	832.51	2,000.00	2,000.00	Miscellaneous contracting for backflow testing, tree removal, etc.
576 80 49 00 Miscellaneous	0.00	1,006.80	7.20	19,488.88	17,500.00	17,500.00	Contributions to the following: WWII Memorial \$5000, City of WW Pool \$12,500.
576 80 51 00 Intergov Services	21.50	0.00	1,240.07	0.00	0.00	0.00	
594 76 64 00 Machinery/Equipment	0.00	0.00	0.00	498.69	0.00	8,500.00	Park theatre system paid for by PP&L grant.
002 Recreational Services	97,388.99	95,045.29	92,102.90	96,291.12	112,551.00	128,321.00	

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597 00 15 76 Transfer To 320 For Equipment Replacement	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	Transfer for future replacement of Parks Pickup and Lawn Mower.
003 Recreational Materials/Equip.	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	
576 Parks & Recreation	104,654.99	102,559.05	117,721.55	130,957.33	153,029.00	170,900.00	
594 76 63 00 Other Improvements - Parks	0.00	0.00	12,558.31	418,800.66	186,000.00	2,000.00	Lion's Park irrigation design.
594 76 63 01 Other Improvements - Parks (State Grant Funded)	0.00	0.00	17,149.21	0.00	180,340.00	0.00	Project completed in 2017
594 76 63 02 Other Improvements - Parks (Local Grant Funded)	0.00	0.00	5,000.00	0.00	5,000.00	0.00	Project completed in 2017
594 76 61 00 Land & Land Improvements - Parks	3,499.69	1,340.00	0.00	0.00	0.00	0.00	
007 ROW / Easement / Land	3,499.69	1,340.00	0.00	0.00			
594 Capital Improvements	3,499.69	1,340.00	34,707.52	418,800.66	371,340.00	2,000.00	
Total Parks & Recreation:	108,154.68	110,399.05	157,429.07	549,757.99	524,369.00	172,900.00	

Non-Expenditures

586 00 00 21 Concealed Pistol License Fee	1,380.00	0.00	0.00	0.00	0.00	0.00	
589 30 00 21 Concealed Pistol License Fee	0.00	1,788.00	1,853.00	1,134.00	1,500.00	1,500.00	
002 Agency & Other Disbursements	1,380.00	1,788.00	1,853.00	1,134.00	1,500.00	1,500.00	
589 90 00 04 Travel Account Expenditures	1,994.34	1,111.98	1,478.15	3,058.40	2,000.00	2,500.00	
005 Non-Expenditures	1,994.34	1,111.98	1,478.15	3,058.40	2,000.00	2,500.00	
081 Non Expenditures	3,374.34	2,899.98	3,331.15	4,192.40	3,500.00	4,000.00	
586 00 00 24 State Bldg Code Fee	579.50	0.00	0.00	0.00	0.00	0.00	
589 10 00 05 Refund Of Fireworks Bonds	100.00	100.00	100.00	100.00	200.00	100.00	
589 10 00 58 Developer Bond/Deposits - Return Of	0.00	22,500.00	31,310.47	0.00	10,000.00	0.00	No budget
589 30 00 24 State Bldg Code Fee	0.00	830.00	642.75	497.48	700.00	500.00	
589 90 00 00 Other Non-Expenditures	-1,100.00	1,190.65	795.85	34.39	0.00	0.00	
589 90 00 98 Payroll Draw Clearing	0.00	0.00	0.00	2,050.00	0.00	0.00	
589 90 00 99 Payroll Clearing	0.00	0.00	0.00	996.39	0.00	0.00	

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581 Non-Expenditures	-420.50	24,620.65	32,849.07	3,678.26	10,900.00	600.00	
Total Non-Expenditures:	2,953.84	27,520.63	36,180.22	7,870.66	14,400.00	4,600.00	

Capital Expenditures

002 Investigation	0.00	0.00	0.00	0.00			
Total Capital Expenditures:	0.00	0.00	0.00	0.00	0.00	0.00	

Ending Balances

508 80 00 00 Ending Fund Balance	0.00	0.00	0.00	0.00	1,431,945.00	1,474,751.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	1,431,945.00	1,474,751.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	1,431,945.00	1,474,751.00	

TOTAL EXPENDITURES:	4,481,882.62	4,559,244.83	5,254,345.83	4,785,715.01	7,373,552.00	7,557,362.00	
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FUND GAIN/LOSS:	2,053,914.44	2,548,863.64	2,324,293.16	1,461,438.36	0.00	0.00	
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012 Technology Reserve Fund

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Beginning Balances							
308 10 00 13 Beginning Balance - Technology Reserve Fund	18,935.17	23,606.74	114,754.87	196,275.08	190,558.00	252,305.00	*
001 Beginning Balances	18,935.17	23,606.74	114,754.87	196,275.08	190,558.00	252,305.00	
Total Beginning Balances:	18,935.17	23,606.74	114,754.87	196,275.08	190,558.00	252,305.00	
Miscellaneous							
361 11 00 20 Interest Earned - Technology Reserve Fund	21.79	109.98	473.49	792.06	300.00	500.00	Markets have improved.
001 Interest & Other Earnings	21.79	109.98	473.49	792.06	300.00	500.00	
025 Miscellaneous	21.79	109.98	473.49	792.06	300.00	500.00	
Total Miscellaneous:	21.79	109.98	473.49	792.06	300.00	500.00	
Interfund Transfers							
397 00 00 13 Interfund Transfer CE To Tech Reserve Fund	50,000.00	125,000.00	125,000.00	165,772.00	165,772.00	145,000.00	Estimate
070 Operating Transfers	50,000.00	125,000.00	125,000.00	165,772.00	165,772.00	145,000.00	
Total Interfund Transfers:	50,000.00	125,000.00	125,000.00	165,772.00	165,772.00	145,000.00	
TOTAL REVENUES:	68,956.96	148,716.72	240,228.36	362,839.14	356,630.00	397,805.00	
Miscellaneous							
514 20 41 00 Professional Financial / Banking Costs	12.20	35.81	63.05	36.28	50.00	50.00	
025 Miscellaneous	12.20	35.81	63.05	36.28	50.00	50.00	
Total Miscellaneous:	12.20	35.81	63.05	36.28	50.00	50.00	

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012 Technology Reserve Fund

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Data Processing							
594 18 64 88 Machinery / Equipment Purchases	5,640.61	0.00	0.00	0.00	0.00	0.00	
024 Capital Improvements	5,640.61	0.00	0.00	0.00	0.00	0.00	
518 88 41 00 Professional Technology Services	19,939.05	20,970.09	21,297.79	0.00	0.00	0.00	
518 88 41 01 Professional Technology Services-Data Storage	1,829.54	1,924.80	1,940.96	0.00	0.00	0.00	
048 Maintenance	21,768.59	22,894.89	23,238.75	0.00	0.00	0.00	
518 88 31 00 Operating Supplies - Data Processing	0.00	227.27	0.00	0.00	0.00	0.00	
518 88 31 01 Office Supplies - Data Processing	0.00	14.20	4.49	0.00	0.00	0.00	
518 88 41 00 Professional Technology Services	0.00	0.00	0.00	21,013.38	40,000.00	60,000.00	IMESD Contract to increase coverage in 2017. \$4,500 a month; \$54,000 annually. Also AWC GIS Consortium \$5,500.
518 88 41 01 Professional Technology Services-Data Storage	0.00	0.00	0.00	2,334.82	3,000.00	2,500.00	
518 89 10 00 Salaries & Wages	0.00	0.00	0.00	18,967.75	22,807.00	0.00	No budget
518 89 20 00 Benefits	0.00	0.00	0.00	9,176.61	11,065.00	0.00	No budget
518 89 31 00 Operating Supplies - Data Processing	0.00	0.00	0.00	358.38	1,600.00	1,600.00	
518 89 31 01 Office Supplies - Data Processing	0.00	0.00	0.00	256.37	1,600.00	1,600.00	
518 89 35 00 Sm Tools/Minor Equipment	0.00	0.00	0.00	1,016.32	700.00	700.00	
518 89 41 00 Professional Services	0.00	0.00	0.00	558.87	2,000.00	2,000.00	
518 89 42 00 Communication	0.00	0.00	0.00	150.00	200.00	200.00	
518 89 43 00 Travel / Training	0.00	0.00	0.00	0.00	1,000.00	0.00	No budget
518 89 45 00 Operating Rentals/Leases	0.00	0.00	0.00	1,080.42	1,300.00	1,300.00	
518 89 48 00 Repairs & Maintenance	0.00	0.00	0.00	12.62	1,300.00	100.00	Photocopies
518 89 49 00 Miscellaneous	0.00	0.00	0.00	0.00	200.00	200.00	
518 89 49 01 Registration Fees - Training Classes & Seminars	0.00	0.00	0.00	170.00	500.00	500.00	
594 18 64 00 Machinery / Equipment	0.00	0.00	0.00	621.55	0.00	0.00	
518 Data Processing Services	0.00	241.47	4.49	55,717.09	87,272.00	70,700.00	
594 18 64 03 Software / Software Update Purchases	0.00	0.00	0.00	2,958.79	3,500.00	17,500.00	Need additional license of ESRI ArcMap (\$2,500). Also Microsoft Office standardization (\$15,000).
594 18 64 01 Machinery & Equipment - Technology	17,928.82	1,072.27	20,646.99	7,894.88	25,000.00	30,000.00	IT Improvements for Police Department (\$15,000), scheduled hardware replacements
003 Capital Outlay	17,928.82	1,072.27	20,646.99	7,894.88	25,000.00	30,000.00	

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012 Technology Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 Capital Improvements	17,928.82	1,072.27	20,646.99	10,853.67	28,500.00	47,500.00	
Total Data Processing:	45,338.02	24,208.63	43,890.23	66,570.76	115,772.00	118,200.00	
Capital Expenditures							
594 18 64 02 Machinery & Equipment	0.00	9,717.41	0.00	12,384.91	7,000.00	0.00	No budget
594 Capital Improvements	0.00	9,717.41	0.00	12,384.91	7,000.00	0.00	
Total Capital Expenditures:	0.00	9,717.41	0.00	12,384.91	7,000.00	0.00	
Ending Balances							
508 10 00 13 Ending Balance	0.00	0.00	0.00	0.00	233,808.00	279,555.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	233,808.00	279,555.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	233,808.00	279,555.00	
TOTAL EXPENDITURES:	45,350.22	33,961.85	43,953.28	78,991.95	356,630.00	397,805.00	
FUND GAIN/LOSS:	23,606.74	114,754.87	196,275.08	283,847.19	0.00	0.00	

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061 Employee Benefit Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 65 Beginning Balance - Employee Benefit Reserve Fund	50,027.07	100,053.82	200,124.77	250,520.86	250,487.00	266,235.00	*
001 Beginning Balances	50,027.07	100,053.82	200,124.77	250,520.86	250,487.00	266,235.00	
Total Beginning Balances:	50,027.07	100,053.82	200,124.77	250,520.86	250,487.00	266,235.00	
Miscellaneous							
361 11 00 61 Investment Interest-Employee Benefit Reserve	60.47	108.02	460.45	696.77	250.00	500.00	Markets have improved.
001 Interest & Other Earnings	60.47	108.02	460.45	696.77	250.00	500.00	
025 Miscellaneous	60.47	108.02	460.45	696.77	250.00	500.00	
Total Miscellaneous:	60.47	108.02	460.45	696.77	250.00	500.00	
Interfund Transfers							
397 00 00 61 Interfund Transfer From CE Fund To Employee Benefit Reserve Fund	50,000.00	100,000.00	50,000.00	50,000.00	50,000.00	25,000.00	
070 Operating Transfers	50,000.00	100,000.00	50,000.00	50,000.00	50,000.00	25,000.00	
Total Interfund Transfers:	50,000.00	100,000.00	50,000.00	50,000.00	50,000.00	25,000.00	
TOTAL REVENUES:	100,087.54	200,161.84	250,585.22	301,217.63	300,737.00	291,735.00	

Human Resources

518 61 10 03 Excess Vacation Accrual Payout	0.00	0.00	0.00	23,220.00	22,500.00	4,500.00	Payout of excessive vacation accrual balances in order to align with policy.
518 61 20 01 Postemployment Benefits - Med Exp Reimb LEOFF 1	0.00	0.00	0.00	1,790.38	3,000.00	3,000.00	Reimbursement of LEOFF 1 former employee medical costs

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061 Employee Benefit Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
518 61 20 02 Postemployment Benefits - Ins Premiums LEOFF 1	0.00	0.00	0.00	7,046.70	8,000.00	10,000.00	Payment of LEOFF 1 former employee insurance premiums. Insurance premiums estimated increase of 7-10%
518 61 20 03 Excess Vacation Accrual Payout Payroll Taxes	0.00	0.00	0.00	1,776.33	2,500.00	500.00	Payout of excessive vacation accrual balances in order to align with policy.
518 Data Processing Services	0.00	0.00	0.00	33,833.41	36,000.00	18,000.00	
518 10 41 50 Professional Services-Banking Fees	33.72	37.07	64.36	35.84	65.00	65.00	Based on 2017 annualization
562 Employee Benefit Reserve	33.72	37.07	64.36	35.84	65.00	65.00	
Total Human Resources:	33.72	37.07	64.36	33,869.25	36,065.00	18,065.00	
Ending Balances							
508 10 00 61 Ending Balance Employee Benefit Reserve Fund	0.00	0.00	0.00	0.00	264,672.00	273,670.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	264,672.00	273,670.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	264,672.00	273,670.00	
TOTAL EXPENDITURES:	33.72	37.07	64.36	33,869.25	300,737.00	291,735.00	
FUND GAIN/LOSS:	100,053.82	200,124.77	250,520.86	267,348.38	0.00	0.00	

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100 Street Fund

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Beginning Balances							
308 10 00 01 Beginning Balance - Street Fund	443,985.40	443,770.19	319,338.16	590,747.97	644,217.00	82,762.00	*
001 Beginning Balances	443,985.40	443,770.19	319,338.16	590,747.97	644,217.00	82,762.00	
Total Beginning Balances:	443,985.40	443,770.19	319,338.16	590,747.97	644,217.00	82,762.00	
Taxes							
004 Excise Taxes	0.00	0.00	0.00	0.00			
Total Taxes:	0.00	0.00	0.00	0.00	0.00	0.00	
Permits & Licenses							
322 40 00 00 Street & Curb Permits	1,500.00	2,790.00	6,855.00	4,875.00	2,000.00	2,000.00	
002 Non-Business License & Permits	1,500.00	2,790.00	6,855.00	4,875.00	2,000.00	2,000.00	
003 Licenses & Permits	1,500.00	2,790.00	6,855.00	4,875.00	2,000.00	2,000.00	
Total Permits & Licenses:	1,500.00	2,790.00	6,855.00	4,875.00	2,000.00	2,000.00	
Charges For Goods & Services							
001 Charges For Goods & Services	0.00	0.00	0.00	0.00			
Total Charges For Goods & Services:	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous							
361 11 00 01 Investment Interest	386.89	460.23	1,483.36	1,360.15	500.00	1,500.00	Markets have improved.
361 40 00 10 Interest On Delinquent Receivables	0.00	0.00	2.88	0.00	0.00	0.00	
001 Interest & Other Earnings	386.89	460.23	1,486.24	1,360.15	500.00	1,500.00	
369 91 00 01 Other Misc. Revenue	4,725.60	689.55	339.97	60.00	0.00	0.00	

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100 Street Fund

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005 Other Miscellaneous Revenue	4,725.60	689.55	339.97	60.00			
395 10 00 10 Sale Of Surplus Property	0.00	320.00	0.00	0.00	0.00	0.00	
006 Surplus Property Sales	0.00	320.00	0.00	0.00			
011 Project Plans & Specs Payments	0.00	0.00	0.00	0.00			
025 Miscellaneous	5,112.49	1,469.78	1,826.21	1,420.15	500.00	1,500.00	
Total Miscellaneous:	5,112.49	1,469.78	1,826.21	1,420.15	500.00	1,500.00	

Interfund Transfers

397 00 00 01 Transfer From CE To Sts	395,000.00	475,000.00	487,500.00	400,000.00	400,000.00	430,000.00	Transfer for Street operations and maintenance
397 00 10 01 Transfer From Myra Rd Fund To Street Fund	0.00	0.00	212,354.51	0.00	0.00	0.00	
070 Operating Transfers	395,000.00	475,000.00	699,854.51	400,000.00	400,000.00	430,000.00	
Total Interfund Transfers:	395,000.00	475,000.00	699,854.51	400,000.00	400,000.00	430,000.00	

Grants

005 Grant	0.00	0.00	0.00	0.00			
001 Indirect Federal Grants	0.00	0.00	0.00	0.00			
334 03 80 03 TIB South College Avenue Grant	212,230.00	0.00	0.00	0.00	0.00	0.00	
334 03 80 04 TIB Ash Ave Sidewalks Grant	0.00	203,628.00	0.00	0.00	0.00	0.00	
001 State Grants	212,230.00	203,628.00	0.00	0.00			
005 Fire Department Grants	0.00	0.00	0.00	0.00			
105 State Grants	212,230.00	203,628.00	0.00	0.00	0.00	0.00	

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100 Street Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Grants:	212,230.00	203,628.00	0.00	0.00	0.00	0.00	
State Shared Revenues							
336 00 71 00 Multimodal Transportation – Cities	0.00	0.00	9,323.72	6,410.05	9,700.00	13,300.00	Based on MRSC Budget Suggestions.
336 00 87 00 Motor Veh Fuel Tax St.	183,147.31	190,701.39	196,694.99	146,944.44	201,171.00	205,000.00	Based on MRSC Budget Suggestions. This tax is assessed as cents per gallon, and therefore is dependent on the number of gallons sold. This is the only funding source the city has that is specifically dedicated to street maintenance.
107 State Entitlements	183,147.31	190,701.39	206,018.71	153,354.49	210,871.00	218,300.00	
Total State Shared Revenues:	183,147.31	190,701.39	206,018.71	153,354.49	210,871.00	218,300.00	
Street Department							
395 20 00 10 Insurance/Other Compensation For Loss	0.00	268.92	197.12	1,110.00	0.00	0.00	
004 Insurance Recoveries	0.00	268.92	197.12	1,110.00			
019 Physical Environment	0.00	268.92	197.12	1,110.00	0.00	0.00	
395 20 00 10 Insurance Compensation For Loss	29,815.00	0.00	0.00	0.00	0.00	0.00	
020 Economic Environment	29,815.00	0.00	0.00	0.00	0.00	0.00	
Total Street Department:	29,815.00	268.92	197.12	1,110.00	0.00	0.00	
TOTAL REVENUES:	1,270,790.20	1,317,628.28	1,234,089.71	1,151,507.61	1,257,588.00	734,562.00	
595 10 63 20 Street Fund Capital Project Engineering	7,140.17	0.00	0.00	0.00	0.00	0.00	
595 20 63 20 Street Fund Capital Project ROW	4,500.00	0.00	47,791.63	0.00	0.00	0.00	
595 30 63 20 Street Fund Capital Project Roadways	0.00	204,523.10	4,107.78	0.00	0.00	0.00	
594 Capital Improvements	11,640.17	204,523.10	51,899.41	0.00	0.00	0.00	

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100 Street Fund

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Miscellaneous							
543 30 41 00 Professional Financial / Banking Costs	216.29	161.45	196.99	74.53	200.00	200.00	No Banner Bank fees in 2018. State Investment Pool admin fees.
025 Miscellaneous	216.29	161.45	196.99	74.53	200.00	200.00	
Total Miscellaneous:	216.29	161.45	196.99	74.53	200.00	200.00	
Interfund Transfers							
597 00 00 11 Transfer To St Imp Resv.	0.00	0.00	0.00	390,000.00	390,000.00	0.00	*
070 Operating Transfers	0.00	0.00	0.00	390,000.00	390,000.00	0.00	
Total Interfund Transfers:	0.00	0.00	0.00	390,000.00	390,000.00	0.00	
Grants							
595 31 63 04 South College Avenue - TIB Grant Portion	212,230.00	0.00	0.00	0.00	0.00	0.00	
005 Grant	212,230.00	0.00	0.00	0.00			
024 Capital Improvements	212,230.00	0.00	0.00	0.00	0.00	0.00	
595 61 63 10 4th St Sidewalks - TAP Grant Portion	0.00	9.15	0.00	0.00	0.00	0.00	
595 61 63 12 Ash Avenue Sidewalks - TIB Grant Portion	0.00	203,628.00	0.00	0.00	0.00	0.00	
001 Capitalized Expenditures	0.00	203,637.15	0.00	0.00			
594 Capital Improvements	0.00	203,637.15	0.00	0.00	0.00	0.00	
Total Grants:	212,230.00	203,637.15	0.00	0.00	0.00	0.00	
Public Works & Engineering							
532 20 31 00 Operating Supplies - Engineering	0.00	0.00	0.00	0.00	0.00	300.00	
532 20 31 01 Office Supplies - Engineering	0.00	0.00	0.00	0.00	0.00	600.00	

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100 Street Fund

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532 20 41 00 Professional Services - Engineering	0.00	0.00	0.00	0.00	0.00	5,000.00	As-needed costs for smaller professional services contracts.
532 20 43 00 Travel Expense - Engineering	0.00	0.00	0.00	0.00	0.00	750.00	Assuming up to 3 overnight meetings at \$250 each.
532 20 44 00 Advertising - Engineering	0.00	0.00	0.00	0.00	0.00	1,000.00	Assume slight increase for rounded figure.
532 20 48 00 Repairs And Maintenance	0.00	0.00	0.00	0.00	0.00	220.00	Photocopying
532 20 49 00 Miscellaneous - Engineering	0.00	0.00	0.00	0.00	0.00	1,000.00	AWWA and APWA dues.
532 20 51 00 Engineering Services - Intergovernmental	0.00	0.00	0.00	0.00	0.00	1,000.00	For GIS assistance during transition from County.
532 Engineering	0.00	0.00	0.00	0.00	0.00	9,870.00	
Total Public Works & Engineering:	0.00	0.00	0.00	0.00	0.00	9,870.00	

Street Department

515 30 41 42 Legal Services - Streets	2,176.89	1,067.21	210.00	40.00	1,500.00	0.00	No budget requested
515 Legal	2,176.89	1,067.21	210.00	40.00	1,500.00	0.00	
542 90 10 00 Wages & OT	1,006.20	0.00	4,318.80	3,601.25	5,248.00	4,036.00	Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation.
542 90 20 00 Benefits	0.00	0.00	2,476.01	2,459.00	3,046.00	2,938.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
594 42 64 03 Machinery & Equipment - Admin	0.00	5,256.78	0.00	1,450.26	0.00	0.00	
001 Administration	1,006.20	5,256.78	6,794.81	7,510.51	8,294.00	6,974.00	
542 70 44 00 External Taxes & Licenses	0.00	0.00	0.00	0.00	120.00	0.00	No budget
003 Roadway	0.00	0.00	0.00	0.00	120.00		
542 30 10 00 Wages & OT	58,590.77	54,112.63	60,400.09	52,530.38	78,059.00	78,573.00	Reflects 2.5% COLA
542 30 20 00 Benefits	32,129.91	33,774.64	36,948.00	32,490.45	42,013.00	45,407.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.

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542 30 20 01 Benefits - Uniforms	644.09	314.16	779.47	317.79	800.00	800.00	Clothing allowances, safety boots, other safety gear as needed.
542 30 31 00 Operating Supplies - Traveled Way	18,000.71	18,893.42	23,008.54	16,530.31	30,000.00	30,000.00	Rock, hot mix asphalt (HMA), concrete, lumber & supplies, tack, crack sealer
542 30 35 00 Sm Tools/Equipment	963.56	360.31	13.09	869.87	500.00	500.00	
542 30 41 00 Professional Services	0.00	664.16	1,227.29	4,950.00	1,500.00	6,500.00	Pavement ratings, surveys, etc. and RCDI design standards for College Ave (\$5,000)
542 30 42 00 Communications	0.00	0.00	866.70	790.47	800.00	800.00	Telephone service.
542 30 43 00 Travel	0.00	66.50	57.07	46.00	100.00	100.00	Travel to MPO meetings
542 30 45 00 Operating Rentals	0.00	4,154.18	3,152.30	0.00	4,000.00	4,000.00	Jackhammer, Sled Compactor, misc small power equipment. Rental of crack sealer rather than purchase.
542 30 48 00 Repairs/Maintenance	697.38	7,410.96	1,783.90	26.57	1,500.00	1,500.00	Concrete work, landscaping, copy machine charges
542 30 49 00 Miscellaneous	155.45	240.60	1,066.00	25.00	200.00	200.00	
542 30 49 96 Interfund Rentals - O & M	31,096.98	39,201.71	31,067.50	8,847.33	31,587.00	31,587.00	*
004 Traveled Way	142,278.85	159,193.27	160,369.95	117,424.17	191,059.00	199,967.00	
542 63 47 00 Public Util St. Lighting	48,612.87	51,156.49	50,683.70	48,732.95	70,000.00	70,000.00	Street lights from Pacificorp & CREA. Increase over prior year actual budgeted due to installation of additional intersection signals and street lights as part of the CARS project.
005 Street Lighting	48,612.87	51,156.49	50,683.70	48,732.95	70,000.00	70,000.00	
542 64 10 00 Wages & OT	7,381.54	7,430.15	20,637.80	17,192.95	20,339.00	20,848.00	Reflects 2.5% COLA
542 64 20 00 Benefits	4,741.28	5,402.59	12,272.90	11,020.21	13,018.00	14,480.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
542 64 31 00 Operating Supplies - Traffic Control Devices	9,439.33	7,180.52	15,161.36	4,786.46	16,000.00	16,000.00	Street Paint, Thinner, Signs, Barricades, Cones, Thermoplastic Markings, Sign Posts & Brackets, LED Pedestrian Signals at Wal-Mart, High Efficiency Cobra Heads on Lamperti
542 64 35 00 Sm Tools/Equipment	0.00	96.32	691.65	157.91	1,000.00	1,000.00	Hand tools & small power tools
542 64 47 00 Public Utilities	985.50	963.00	2,009.88	2,595.29	1,600.00	22,000.00	Water, Sewer, Power. Increase due to streetlights and signals installed as part of the CARs project.
542 64 48 00 Repairs/Maintenance	0.00	69.38	870.20	0.00	0.00	0.00	
542 64 49 96 Interfund Rentals - O & M	7,636.14	8,652.53	13,857.12	3,145.02	10,953.00	10,953.00	*

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542 64 51 00 Intergovernmntl Services	0.00	0.00	0.00	0.00	12,000.00	15,000.00	Signal Controller Certification, Signal Maintenance contract with WSDOT. Increase in budget due to 5 new signals installed as part of CARS project.
006 Traffic Control Devices	30,183.79	29,794.49	65,500.91	38,897.84	74,910.00	100,281.00	
542 66 10 00 Wages & OT	7,381.54	7,430.15	12,047.42	10,042.98	11,860.00	12,158.00	Reflects 2.5% COLA
542 66 20 00 Benefits	4,741.28	5,402.59	7,824.44	6,983.42	8,256.00	9,172.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
542 66 31 00 Operating Supplies - Snow & Ice Removal	446.58	1,281.84	4,614.01	1,662.29	2,500.00	2,500.00	Salt, Rock, Deicer, Rubber Blades
542 66 49 96 Interfund Rentals - O & M	3,885.84	4,978.59	6,764.42	1,926.79	4,584.00	4,584.00	*
007 Snow & Ice Removal	16,455.24	19,093.17	31,250.29	20,615.48	27,200.00	28,414.00	
542 67 10 00 Wages & OT	0.00	0.00	8,590.37	7,149.97	8,480.00	8,691.00	Reflects 2.5% COLA
542 67 20 00 Benefits	0.00	0.00	4,448.44	4,036.85	4,761.00	5,308.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
542 67 49 96 Interfund Rentals - O & M	2,355.62	2,655.73	3,186.86	1,089.20	3,012.00	3,012.00	*
008 Street Cleaning	2,355.62	2,655.73	16,225.67	12,276.02	16,253.00	17,011.00	
542 70 10 00 Wages & OT	10,420.89	10,489.61	15,343.49	12,792.89	15,101.00	15,479.00	Reflects 2.5% COLA
542 70 20 00 Benefits	6,693.06	7,626.92	10,185.05	9,077.21	10,734.00	11,922.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
542 70 31 00 Operating Supplies - Roadside	6,825.19	5,229.97	5,303.39	1,572.62	5,000.00	15,000.00	\$5,000 - Weed Spray Chemicals, Fertilizer, Trees & Plantings, Irrigation Parts; \$10,000 rock on Myra Road
542 70 32 00 Fuel	448.85	278.58	221.95	191.60	300.00	300.00	Fuel for Garbage Truck used for Yard Debris Collection
542 70 35 00 Sm Tools/Equipment	118.27	108.57	92.55	0.00	500.00	500.00	Small Hand, Backpack Sprayers & Power Tools
542 70 41 00 Professional Services	0.00	32.61	0.00	0.00	0.00	0.00	
542 70 48 00 Repairs/Maintenance	54,804.58	35,086.76	30,373.80	17,703.27	1,000.00	1,000.00	Miscellaneous repairs/maintenance services.

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542 70 48 10 Road & Street Repairs & Maintenance - Myra Rd	0.00	2,025.51	0.00	0.00	3,000.00	3,000.00	
542 70 49 96 Interfund Rentals - O & M	23,101.80	20,204.35	16,769.37	4,163.56	15,777.00	15,777.00	*
542 70 51 00 Intergovernmntl Services	5,249.76	5,066.79	3,178.82	1,891.54	5,500.00	4,000.00	Yard debris and other brush dump fees.
594 42 64 02 Machinery/Equipment	0.00	0.00	0.00	0.00	500.00	500.00	Small chain saw (\$500) .
009 Roadside	107,662.40	86,149.67	81,468.42	47,392.69	57,412.00	67,478.00	
532 10 10 00 Salary / Wages - City Engineer	0.00	0.00	32,773.36	28,997.50	41,869.00	40,721.00	Reflects 2% COLA and reduction in engineering intern budget due to overbudgeting in prior year.
532 10 10 01 Salary / Wages - Work Study Reimbursed By Grant	0.00	0.00	658.80	0.00	0.00	0.00	
532 10 20 00 Benefits - City Engineer	0.00	0.00	15,196.51	13,293.11	16,589.00	17,892.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
542 20 10 00 Wages - Clerical	0.00	0.00	0.00	0.00	0.00	2,415.00	Allocation of new admin assistant position for community development/engineering/building/public works
542 20 20 00 Benefits - Clerical	0.00	0.00	0.00	0.00	0.00	2,122.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
010 Engineering	0.00	0.00	48,628.67	42,290.61	58,458.00	63,150.00	
597 00 01 00 Transfer To 320 For Equipment Replacement	0.00	0.00	0.00	175,000.00	175,000.00	11,120.00	
011 Interfund Transfers	0.00	0.00	0.00	175,000.00	175,000.00	11,120.00	
542 Road & Street Maintenance	348,554.97	353,299.60	460,922.42	510,140.27	678,706.00	564,395.00	
543 10 10 00 Wages & OT	9,079.90	9,263.78	21,224.55	18,941.90	23,060.00	25,620.00	Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation.

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100 Street Fund

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543 10 20 00 Benefits	3,444.90	3,625.90	8,480.97	7,880.06	9,418.00	10,742.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
543 10 31 00 Operating Supplies - Administration	0.00	4.86	185.30	0.00	0.00	0.00	
543 10 31 01 Office Supplies - Administration	200.74	25.40	212.71	132.38	200.00	200.00	
543 10 41 00 Professional Services	2,419.17	2,538.75	602.99	169.84	1,500.00	1,500.00	
543 10 42 00 Communication	226.57	234.24	393.36	366.74	400.00	400.00	Postage & phone.
543 10 44 01 Advertising	302.48	675.48	241.33	554.68	300.00	300.00	Advertising for 6 year TIP
543 10 47 00 Public Services	920.65	977.35	735.34	612.44	1,000.00	1,000.00	Natural gas.
543 10 48 00 Repairs And Maintenance	0.00	0.00	62.88	30.22	0.00	0.00	
543 10 49 00 Miscellaneous	110.00	263.00	36.00	125.00	200.00	200.00	Memberships
001 Administration	16,704.41	17,608.76	32,175.43	28,813.26	36,078.00	39,962.00	
543 30 46 00 Insurance	18,729.87	14,600.48	14,983.34	0.00	15,500.00	15,500.00	Estimate
002 General Services	18,729.87	14,600.48	14,983.34	0.00	15,500.00	15,500.00	
543 30 43 00 Travel - Training	17.88	311.21	0.00	0.00	500.00	500.00	Per Diem Costs
543 30 49 01 Registrations/Fees - Training Classes & Seminars	215.00	619.05	307.10	0.00	500.00	500.00	Pesticide training, road maintenance training. Increase based on 5 year average.
004 Training	232.88	930.26	307.10	0.00	1,000.00	1,000.00	
543 Road & Street General Admin.	35,667.16	33,139.50	47,465.87	28,813.26	52,578.00	56,462.00	
594 42 63 00 Street And Path Maintenance Projects	0.00	0.00	0.00	0.00	30,000.00	0.00	
594 Capital Improvements	0.00	0.00	0.00	0.00	30,000.00	0.00	
Total Street Department:	386,399.02	387,506.31	508,598.29	538,993.53	762,784.00	620,857.00	

Capital Expenditures

595 10 63 06 South College Avenue Engineering	13,415.78	0.00	0.00	0.00	0.00	0.00	
595 30 63 00 9th & Cedar Roadway (2014)/NE Cedar Roadway (2015)	22,380.02	51,754.50	37,408.95	0.00	0.00	0.00	
595 31 63 03 Overlays - City Portion	40,051.94	0.00	0.00	0.00	0.00	0.00	
595 41 63 05 Taumarson Joint County Project	71,316.11	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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100 Street Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
003 Other Than Roadway Development	0.00	0.00	0.00	0.00			
005 Grant	0.00	0.00	0.00	0.00			
024 Capital Improvements	147,163.85	51,754.50	37,408.95	0.00	0.00	0.00	
594 42 65 02 Chipsealing / Walla Walla Cnty PW	69,370.68	82,591.91	32,871.70	0.00	0.00	0.00	
595 61 63 11 4th St Sidewalks - City Portion	0.00	10,142.79	300.00	0.00	0.00	0.00	
595 61 63 13 Ash Avenue Sidewalks - City Portion	0.00	57,972.91	10,603.20	0.00	0.00	0.00	
595 63 63 00 Street Lights	0.00	0.00	1,463.20	0.00	0.00	0.00	
001 Capitalized Expenditures	0.00	68,115.70	12,366.40	0.00			
594 Capital Improvements	69,370.68	150,707.61	45,238.10	0.00	0.00	0.00	
Total Capital Expenditures:	216,534.53	202,462.11	82,647.05	0.00	0.00	0.00	
Ending Balances							
508 10 00 01 Ending Fund Balance	0.00	0.00	0.00	0.00	104,604.00	103,635.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	104,604.00	103,635.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	104,604.00	103,635.00	
TOTAL EXPENDITURES:	827,020.01	998,290.12	643,341.74	929,068.06	1,257,588.00	734,562.00	
FUND GAIN/LOSS:	443,770.19	319,338.16	590,747.97	222,439.55	0.00	0.00	

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120 Criminal Justice Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 12 Beginning Balance - Criminal Justice Fund	25,097.92	32,676.40	13,970.82	25,673.21	25,581.00	32,186.00	*
001 Beginning Balances	25,097.92	32,676.40	13,970.82	25,673.21	25,581.00	32,186.00	
Total Beginning Balances:	25,097.92	32,676.40	13,970.82	25,673.21	25,581.00	32,186.00	
Miscellaneous							
361 11 00 12 Interest Earned - Criminal Justice	24.30	24.89	48.56	91.94	30.00	50.00	Markets have improved.
001 Interest & Other Earnings	24.30	24.89	48.56	91.94	30.00	50.00	
025 Miscellaneous	24.30	24.89	48.56	91.94	30.00	50.00	
Total Miscellaneous:	24.30	24.89	48.56	91.94	30.00	50.00	
Grants							
002 Police Dept Grants	0.00	0.00	0.00	0.00			
Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	
State Shared Revenues							
336 06 21 00 C.J. Funds - Regular	2,308.49	2,418.24	2,509.73	1,947.13	2,866.00	2,900.00	Calculated with MRSC's State Shared Revenues Estimator. This money is distributed by the state on a per capita basis and is to be used exclusively for criminal justice purposes.
336 06 26 00 C.J. - Municipal Criminal Justice Funding	8,459.28	8,860.40	9,150.59	7,072.67	9,615.00	10,000.00	Calculated with MRSC's State Shared Revenues Estimator. This money is distributed by the state on a per capita basis and is to be used exclusively for criminal justice purposes.

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120 Criminal Justice Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
107 State Entitlements	10,767.77	11,278.64	11,660.32	9,019.80	12,481.00	12,900.00	
Total State Shared Revenues:	10,767.77	11,278.64	11,660.32	9,019.80	12,481.00	12,900.00	
TOTAL REVENUES:	35,889.99	43,979.93	25,679.70	34,784.95	38,092.00	45,136.00	

Miscellaneous

521 10 41 02 Banking Service Fees/ Charges - CJ Fund	13.59	9.11	6.49	4.50	10.00	0.00	No budget
025 Miscellaneous	13.59	9.11	6.49	4.50	10.00	0.00	
Total Miscellaneous:	13.59	9.11	6.49	4.50	10.00	0.00	

Interfund Transfers

597 00 01 20 Interfund Transfer To ER&R	0.00	30,000.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	0.00	30,000.00	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	0.00	30,000.00	0.00	0.00	0.00	0.00	

Grants

002 Police Department Grants	0.00	0.00	0.00	0.00			
004 Special Unit	0.00	0.00	0.00	0.00			
594 21 64 07 Equip. Criminal Justice - Grant Funded	1,900.35	0.00	0.00	0.00	0.00	0.00	
009 Criminal Justice	1,900.35	0.00	0.00	0.00			
521 Law Enforcement	1,900.35	0.00	0.00	0.00	0.00	0.00	

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120 Criminal Justice Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Grants:	1,900.35	0.00	0.00	0.00	0.00	0.00	
Police Operations							
521 30 10 12 Salaries & Wages - School Programs Officer	0.00	0.00	0.00	2,458.94	5,853.00	8,040.00	Contribution toward SRO salary, which is reimbursed 50% by CPPSD
521 30 20 12 Personnel Benefits - School Programs Officer	0.00	0.00	0.00	1,096.30	2,608.00	3,516.00	Adding SRO officer; school district will reimburse 50%
004 Special Unit	0.00	0.00	0.00	3,555.24	8,461.00	11,556.00	
594 21 64 03 Equip. Criminal Justice	1,299.65	0.00	0.00	0.00	0.00	0.00	
009 Criminal Justice	1,299.65	0.00	0.00	0.00			
521 Law Enforcement	1,299.65	0.00	0.00	3,555.24	8,461.00	11,556.00	
Total Police Operations:	1,299.65	0.00	0.00	3,555.24	8,461.00	11,556.00	
Ending Balances							
508 10 00 12 Ending Balance - C.J. Fund	0.00	0.00	0.00	0.00	29,621.00	33,580.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	29,621.00	33,580.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	29,621.00	33,580.00	
TOTAL EXPENDITURES:	3,213.59	30,009.11	6.49	3,559.74	38,092.00	45,136.00	
FUND GAIN/LOSS:	32,676.40	13,970.82	25,673.21	31,225.21	0.00	0.00	

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121 Forfeited Proceeds Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 02 Beginning Fund Balance - Forfeited Proceeds Fund	4,875.20	6,964.90	5,350.41	10,033.29	10,713.00	10,391.00	*
001 Beginning Balances	4,875.20	6,964.90	5,350.41	10,033.29	10,713.00	10,391.00	
Total Beginning Balances:	4,875.20	6,964.90	5,350.41	10,033.29	10,713.00	10,391.00	
Fines & Forfeits							
352 90 00 00 Superior Court Forfeited Proceeds (PD)	2,087.66	3,037.04	2,407.78	1,684.63	2,500.00	2,500.00	
003 Forfeited Proceeds	2,087.66	3,037.04	2,407.78	1,684.63	2,500.00	2,500.00	
012 Court Fines And Forfeitures	2,087.66	3,037.04	2,407.78	1,684.63	2,500.00	2,500.00	
Total Fines & Forfeits:	2,087.66	3,037.04	2,407.78	1,684.63	2,500.00	2,500.00	
Miscellaneous							
369 30 00 21 Confiscated And Forfeited Property	0.00	0.00	0.00	2,245.21	0.00	0.00	
005 Other Miscellaneous Revenue	0.00	0.00	0.00	2,245.21			
025 Miscellaneous	0.00	0.00	0.00	2,245.21	0.00	0.00	
361 11 00 02 Investment Interest	4.64	7.95	20.84	29.55	15.00	25.00	
001 Interest & Other Earnings	4.64	7.95	20.84	29.55	15.00	25.00	
035 Other Miscellaneous	4.64	7.95	20.84	29.55	15.00	25.00	
Total Miscellaneous:	4.64	7.95	20.84	2,274.76	15.00	25.00	

Grants

5 YEAR BUDGET COMPARISON

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121 Forfeited Proceeds Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
331 16 60 71 Federal Direct Grant From Department Of Justice (CFDA #16.607)	0.00	0.00	2,257.07	0.00	0.00	0.00	
002 Police Dept Grants	0.00	0.00	2,257.07	0.00			
100 Direct Federal Grants	0.00	0.00	2,257.07	0.00	0.00	0.00	
Total Grants:	0.00	0.00	2,257.07	0.00	0.00	0.00	
TOTAL REVENUES:	6,967.50	10,009.89	10,036.10	13,992.68	13,228.00	12,916.00	

Miscellaneous

514 29 41 21 Bank Service Charges / Costs	2.60	2.77	2.81	1.65	5.00	5.00	LGIP fees
025 Miscellaneous	2.60	2.77	2.81	1.65	5.00	5.00	
Total Miscellaneous:	2.60	2.77	2.81	1.65	5.00	5.00	

Interfund Transfers

597 00 01 21 Transfer To Equipment Reserve	0.00	0.00	0.00	0.00	0.00	10,000.00	Transfer for contribution toward purchase of detective car.
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	10,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	10,000.00	

Grants

594 21 64 08 Equipment Purchases - Grant Funded	0.00	356.72	0.00	0.00	0.00	0.00	
521 Law Enforcement	0.00	356.72	0.00	0.00	0.00	0.00	
Total Grants:	0.00	356.72	0.00	0.00	0.00	0.00	

Police Operations

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121 Forfeited Proceeds Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
521 21 31 21 Operating Supplies	0.00	0.00	0.00	373.01	500.00	0.00	No budget
594 21 64 04 Equipment Purchases	0.00	4,299.99	0.00	1,839.69	2,000.00	2,500.00	Surveillance camera system.
521 Law Enforcement	0.00	4,299.99	0.00	2,212.70	2,500.00	2,500.00	
Total Police Operations:	0.00	4,299.99	0.00	2,212.70	2,500.00	2,500.00	
Capital Expenditures							
Total Capital Expenditures:	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balances							
508 10 00 02 Ending Balance - Forfeited Proceeds Fund	0.00	0.00	0.00	0.00	10,723.00	411.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	10,723.00	411.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	10,723.00	411.00	
TOTAL EXPENDITURES:	2.60	4,659.48	2.81	2,214.35	13,228.00	12,916.00	
FUND GAIN/LOSS:	6,964.90	5,350.41	10,033.29	11,778.33	0.00	0.00	

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130 Hotel/Motel Tax

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 30 Beginning Balance - Hotel/Motel Tax	0.00	0.00	0.00	0.00	0.00	1,000.00	
001 Beginning Balances	0.00	0.00	0.00	0.00	0.00	1,000.00	
Total Beginning Balances:	0.00	0.00	0.00	0.00	0.00	1,000.00	
Taxes							
313 31 00 01 Hotel/Motel Lodging	0.00	0.00	0.00	443.00	0.00	4,000.00	Early estimate, will refine after receiving a few months of lodging tax.
313 31 00 02 Hotel/Motel Stadium	0.00	0.00	0.00	443.00	0.00	0.00	
002 Retail Sales & Use Tax	0.00	0.00	0.00	886.00		4,000.00	
002 Taxes	0.00	0.00	0.00	886.00	0.00	4,000.00	
Total Taxes:	0.00	0.00	0.00	886.00	0.00	4,000.00	
TOTAL REVENUES:	0.00	0.00	0.00	886.00	0.00	5,000.00	
Ending Balances							
508 10 00 30 Ending Balance - Hotel/Motel Tax	0.00	0.00	0.00	0.00	0.00	5,000.00	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	5,000.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	0.00	5,000.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	5,000.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	886.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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201 ULTGO Bond Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Loan Proceeds							
006 CARS Bonds	0.00	0.00	0.00	0.00			
Total Loan Proceeds:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	439,293.81	506,374.45	505,924.96	505,527.70	505,409.00	504,735.00	
591 95 71 01 Principle UTGO 2014 Issue (CARS)	240,000.00	270,000.00	275,000.00	0.00	0.00	0.00	
592 95 83 01 Interest UTGO 2014 Issue (CARS)	181,854.18	220,950.00	215,550.00	0.00	0.00	0.00	
591 Interest & Debt Service	421,854.18	490,950.00	490,550.00	0.00	0.00	0.00	
Miscellaneous							
514 29 41 01 Banking Service Fees/Charges - ULTGO Bond Fund	39.12	57.00	32.64	65.18	25.00	0.00	Should not have any fees from Banner Bank in 2018
025 Miscellaneous	39.12	57.00	32.64	65.18	25.00	0.00	
Total Miscellaneous:	39.12	57.00	32.64	65.18	25.00	0.00	
Long Term Debt Payment/Interes							
591 95 71 01 Principle UTGO 2014 Issue (CARS)	0.00	0.00	0.00	280,000.00	280,000.00	285,000.00	CARS bonds. Pmt 5/20. 3.38% Balance after 2018 pmt = \$5,465,000.
592 95 83 01 Interest UTGO 2014 Issue (CARS)	0.00	0.00	0.00	210,050.00	210,050.00	204,450.00	CARS bonds. Pmt 5/20. 3.38% Balance after 2018 pmt = \$5,465,000.
001 Long Term Debt Redemption	0.00	0.00	0.00	0.00			
592 95 83 02 Other Debt Service Costs (CARS)	269.95	450.48	300.00	300.00	425.00	300.00	
002 Interest & Other Debt Costs	269.95	450.48	300.00	300.00	425.00	300.00	
591 Interest & Debt Service	269.95	450.48	300.00	490,350.00	490,475.00	489,750.00	
Total Long Term Debt Payment/Interes:	269.95	450.48	300.00	490,350.00	490,475.00	489,750.00	

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201 ULTGO Bond Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Ending Balances							
508 10 00 21 Ending Fund Balance	0.00	0.00	0.00	0.00	14,909.00	14,985.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	14,909.00	14,985.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	14,909.00	14,985.00	
TOTAL EXPENDITURES:	422,163.25	491,457.48	490,882.64	490,415.18	505,409.00	504,735.00	
FUND GAIN/LOSS:	17,130.56	14,916.97	15,042.32	15,112.52	0.00	0.00	

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202 99 South End Bond Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 22 Beginning Balance - South End Bond Fund	2,912.09	3,258.60	0.00	51,971.00	51,969.00	51,969.00	*
001 Beginning Balances	2,912.09	3,258.60	0.00	51,971.00	51,969.00	51,969.00	
Total Beginning Balances:	2,912.09	3,258.60	0.00	51,971.00	51,969.00	51,969.00	
Miscellaneous							
361 11 00 22 Interest Earned - Southend Bond Fund	4.62	0.26	14.49	16.35	10.00	10.00	
001 Interest & Other Earnings	4.62	0.26	14.49	16.35	10.00	10.00	
025 Miscellaneous	4.62	0.26	14.49	16.35	10.00	10.00	
Total Miscellaneous:	4.62	0.26	14.49	16.35	10.00	10.00	
Interfund Transfers							
397 00 00 22 Transfer CE To 202 LTGO Bond Fund	74,410.00	0.00	100,000.00	52,914.00	52,914.00	52,021.00	
070 Operating Transfers	74,410.00	0.00	100,000.00	52,914.00	52,914.00	52,021.00	
Total Interfund Transfers:	74,410.00	0.00	100,000.00	52,914.00	52,914.00	52,021.00	
TOTAL REVENUES:	77,326.71	3,258.86	100,014.49	104,901.35	104,893.00	104,000.00	
Miscellaneous							
514 29 41 02 Banking Service Fees/Charges - South End Bond Fund	8.11	0.40	15.15	18.76	0.00	0.00	Should not have any fees from Banner Bank in 2018
025 Miscellaneous	8.11	0.40	15.15	18.76	0.00	0.00	
Total Miscellaneous:	8.11	0.40	15.15	18.76	0.00	0.00	

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202 LTGO Bond Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Interfund Transfers							
597 00 00 00 Interfund Transfer To CE	0.00	3,258.46	0.00	0.00	0.00	0.00	
070 Operating Transfers	0.00	3,258.46	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	0.00	3,258.46	0.00	0.00	0.00	0.00	
Long Term Debt Payment/Interes							
591 58 71 22 Principle LTGO Fire Engine Bond	70,000.00	0.00	44,875.82	44,875.82	44,876.00	44,876.00	Fire Engine Bond Payment 3/10. 1.99%. Balance after 2018 pmt = \$314,131.
001 Long Term Debt Redemption	70,000.00	0.00	44,875.82	44,875.82	44,876.00	44,876.00	
592 58 83 22 Interest LTGO Fire Engine Bond	4,060.00	0.00	3,152.52	8,037.26	8,038.00	7,145.00	Fire Engine Bond Payment 3/10. 1.99%. Balance after 2018 pmt = \$314,131.
002 Interest & Other Debt Costs	4,060.00	0.00	3,152.52	8,037.26	8,038.00	7,145.00	
591 Interest & Debt Service	74,060.00	0.00	48,028.34	52,913.08	52,914.00	52,021.00	
Total Long Term Debt Payment/Interes:	74,060.00	0.00	48,028.34	52,913.08	52,914.00	52,021.00	
Ending Balances							
508 10 00 22 Ending Balance	0.00	0.00	0.00	0.00	51,979.00	51,979.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	51,979.00	51,979.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	51,979.00	51,979.00	
TOTAL EXPENDITURES:	74,068.11	3,258.86	48,043.49	52,931.84	104,893.00	104,000.00	
FUND GAIN/LOSS:	3,258.60	0.00	51,971.00	51,969.51	0.00	0.00	

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235 Commercial Drive Bond Debt Service Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 09 Beginning Balance - Commercial Dr. Bond Debt Service Fund	80,701.92	80,732.14	80,790.68	140,794.89	140,773.00	141,347.00	*
001 Beginning Balances	80,701.92	80,732.14	80,790.68	140,794.89	140,773.00	141,347.00	
Total Beginning Balances:	80,701.92	80,732.14	80,790.68	140,794.89	140,773.00	141,347.00	
Miscellaneous							
361 11 00 23 Interest Earned - Comm Drive Debt Service Fund	65.59	87.15	301.15	449.09	150.00	200.00	Markets have improved.
001 Interest & Other Earnings	65.59	87.15	301.15	449.09	150.00	200.00	
025 Miscellaneous	65.59	87.15	301.15	449.09	150.00	200.00	
Total Miscellaneous:	65.59	87.15	301.15	449.09	150.00	200.00	
Interfund Transfers							
397 00 00 24 INF To #235 From #001 Current Expense	140,485.00	140,485.00	200,227.00	140,484.00	140,484.00	140,484.00	Transfer for Commercial Drive debt service.
070 Operating Transfers	140,485.00	140,485.00	200,227.00	140,484.00	140,484.00	140,484.00	
Total Interfund Transfers:	140,485.00	140,485.00	200,227.00	140,484.00	140,484.00	140,484.00	
Capital Contributions							
001 Development agreements	0.00	0.00	0.00	0.00	0.00	0.00	
Total Capital Contributions:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	221,252.51	221,304.29	281,318.83	281,727.98	281,407.00	282,031.00	

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235 Commercial Drive Bond Debt Service Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Miscellaneous							
514 29 41 22 Bank Charges / Services	36.64	29.88	40.21	22.33	40.00	10.00	LGIP fees
514 Finance & Administration	36.64	29.88	40.21	22.33	40.00	10.00	
Total Miscellaneous:	36.64	29.88	40.21	22.33	40.00	10.00	
Long Term Debt Payment/Interes							
591 95 71 09 Principal On Long Term External GO Debt	86,044.47	89,981.46	93,938.19	98,351.29	98,350.00	102,837.00	Commercial Drive bonds. Pmt 7/13. 4.5% Balance after 2018 pmt = \$825,100.
001 Long Term Debt Redemption	86,044.47	89,981.46	93,938.19	98,351.29	98,350.00	102,837.00	
592 95 83 09 Interest On Long Term External Debt	54,439.26	50,502.27	46,545.54	42,132.44	42,135.00	37,648.00	Commercial Drive bonds. Pmt 7/13. 4.5% Balance after 2018 pmt = \$825,100.
002 Interest & Other Debt Costs	54,439.26	50,502.27	46,545.54	42,132.44	42,135.00	37,648.00	
591 Interest & Debt Service	140,483.73	140,483.73	140,483.73	140,483.73	140,485.00	140,485.00	
Total Long Term Debt Payment/Interes:	140,483.73	140,483.73	140,483.73	140,483.73	140,485.00	140,485.00	
Ending Balances							
508 10 00 09 Ending Balance	0.00	0.00	0.00	0.00	140,882.00	141,536.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	140,882.00	141,536.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	140,882.00	141,536.00	
TOTAL EXPENDITURES:	140,520.37	140,513.61	140,523.94	140,506.06	281,407.00	282,031.00	
FUND GAIN/LOSS:	80,732.14	80,790.68	140,794.89	141,221.92	0.00	0.00	

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301 Street Capital Contribution Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 03 Beginning Balance - Street Capital Contribution Fund	88,807.70	227,609.40	16,015.53	16,025.56	16,030.00	16,033.00	*
001 Beginning Balances	88,807.70	227,609.40	16,015.53	16,025.56	16,030.00	16,033.00	
Total Beginning Balances:	88,807.70	227,609.40	16,015.53	16,025.56	16,030.00	16,033.00	
Miscellaneous							
361 11 00 03 Investment Interest	108.70	116.95	14.72	5.38	15.00	15.00	
001 Interest & Other Earnings	108.70	116.95	14.72	5.38	15.00	15.00	
025 Miscellaneous	108.70	116.95	14.72	5.38	15.00	15.00	
Total Miscellaneous:	108.70	116.95	14.72	5.38	15.00	15.00	
Interfund Transfers							
397 00 00 03 Interfund Transfers - CE To SCCF #101	118,312.00	0.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	118,312.00	0.00	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	118,312.00	0.00	0.00	0.00	0.00	0.00	
Capital Contributions							
345 89 01 23 Street Capital Developer Contributions	20,381.00	21,636.42	569.37	31,220.98	115,000.00	160,000.00	Homestead Village Phase 3 (\$85,000) and Villages at Fort WW (\$75,000)
001 Development agreements	20,381.00	21,636.42	569.37	31,220.98	115,000.00	160,000.00	
370 Capital Contributions	20,381.00	21,636.42	569.37	31,220.98	115,000.00	160,000.00	

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301 Street Capital Contribution Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Capital Contributions:	20,381.00	21,636.42	569.37	31,220.98	115,000.00	160,000.00	
TOTAL REVENUES:	227,609.40	249,362.77	16,599.62	47,251.92	131,045.00	176,048.00	
Interfund Transfers							
597 00 01 01 Interfund Transfer For CARS Signalization	0.00	233,347.24	574.06	31,220.98	115,000.00	85,000.00	
070 Operating Transfers	0.00	233,347.24	574.06	31,220.98	115,000.00	85,000.00	
Total Interfund Transfers:	0.00	233,347.24	574.06	31,220.98	115,000.00	85,000.00	
Capital Expenditures							
011 C.A.R.S. Project	0.00	0.00	0.00	0.00			
Total Capital Expenditures:	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balances							
508 10 00 03 Ending Balance - Street Capital Contribution Fund	0.00	0.00	0.00	0.00	16,045.00	91,048.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	16,045.00	91,048.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	16,045.00	91,048.00	
TOTAL EXPENDITURES:	0.00	233,347.24	574.06	31,220.98	131,045.00	176,048.00	
FUND GAIN/LOSS:	227,609.40	16,015.53	16,025.56	16,030.94	0.00	0.00	

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305 Capital Improvement Fund (REET)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 35 Beginning Balance - Capital Improvement Fund (REET)	168,906.81	252,100.27	260,748.04	142,263.20	168,144.00	7,945.00	*
001 Beginning Balances	168,906.81	252,100.27	260,748.04	142,263.20	168,144.00	7,945.00	
Total Beginning Balances:	168,906.81	252,100.27	260,748.04	142,263.20	168,144.00	7,945.00	
Taxes							
318 34 00 00 Real Estate Excise Tax Local	83,122.79	111,971.89	134,517.86	110,194.05	110,000.00	120,000.00	Based on annualization of 2017
004 Excise Taxes	83,122.79	111,971.89	134,517.86	110,194.05	110,000.00	120,000.00	
002 Taxes	83,122.79	111,971.89	134,517.86	110,194.05	110,000.00	120,000.00	
Total Taxes:	83,122.79	111,971.89	134,517.86	110,194.05	110,000.00	120,000.00	
Miscellaneous							
361 11 00 35 Investment Interest	160.27	295.06	617.69	460.88	25.00	300.00	
001 Interest & Other Earnings	160.27	295.06	617.69	460.88	25.00	300.00	
025 Miscellaneous	160.27	295.06	617.69	460.88	25.00	300.00	
Total Miscellaneous:	160.27	295.06	617.69	460.88	25.00	300.00	
TOTAL REVENUES:	252,189.87	364,367.22	395,883.59	252,918.13	278,169.00	128,245.00	
Miscellaneous							
514 20 41 35 Professional Financial / Banking Costs	89.60	100.97	84.12	25.02	0.00	0.00	
025 Miscellaneous	89.60	100.97	84.12	25.02	0.00	0.00	
Total Miscellaneous:	89.60	100.97	84.12	25.02	0.00	0.00	

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305 Capital Improvement Fund (REET)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures							
594 42 63 00 Street And Path Projects	0.00	0.00	0.00	0.00	0.00	30,000.00	Whitman Drive Path Seal Coat
594 42 65 02 Chipsealing / Walla Walla Cnty PW	0.00	0.00	0.00	71,381.44	70,000.00	70,000.00	
595 30 63 02 Other Capital Improvements - REET	0.00	0.00	212,313.00	0.00	102,106.00	0.00	*
595 10 63 00 Professional Services - Engineering Services	0.00	103,518.21	41,223.27	31,260.07	101,000.00	0.00	*
005 Planning & Design	0.00	103,518.21	41,223.27	31,260.07	101,000.00		
594 Capital Improvements	0.00	103,518.21	253,536.27	102,641.51	273,106.00	100,000.00	
Total Capital Expenditures:	0.00	103,518.21	253,536.27	102,641.51	273,106.00	100,000.00	
Ending Balances							
508 10 00 35 Ending Fund Balance	0.00	0.00	0.00	0.00	5,063.00	28,245.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	5,063.00	28,245.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	5,063.00	28,245.00	
TOTAL EXPENDITURES:	89.60	103,619.18	253,620.39	102,666.53	278,169.00	128,245.00	
FUND GAIN/LOSS:	252,100.27	260,748.04	142,263.20	150,251.60	0.00	0.00	

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306 Capital Improvement Fund (REET 2)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 36 Beginning Balance - Capital Improvement Fund (REET II)	0.00	0.00	0.00	0.00	0.00	60,260.00	*
001 Beginning Balances	0.00	0.00	0.00	0.00	0.00	60,260.00	
Total Beginning Balances:	0.00	0.00	0.00	0.00	0.00	60,260.00	
Taxes							
318 35 00 00 REET 2 - Second Quarter Percent	0.00	0.00	0.00	61,681.84	100,000.00	110,000.00	Based on annualization of 2017
004 Excise Taxes	0.00	0.00	0.00	61,681.84	100,000.00	110,000.00	
002 Taxes	0.00	0.00	0.00	61,681.84	100,000.00	110,000.00	
Total Taxes:	0.00	0.00	0.00	61,681.84	100,000.00	110,000.00	
Miscellaneous							
361 11 00 36 Investment Interest	0.00	0.00	0.00	72.96	0.00	150.00	
001 Interest & Other Earnings	0.00	0.00	0.00	72.96	0.00	150.00	
395 10 00 01 Proceeds From Sale Of Capital Assets	0.00	0.00	0.00	0.00	0.00	50,000.00	Kiwanis Park surplus lot
005 Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	50,000.00	
025 Miscellaneous	0.00	0.00	0.00	72.96	0.00	50,150.00	
Total Miscellaneous:	0.00	0.00	0.00	72.96	0.00	50,150.00	
Contributions / Donations Priv							
367 11 00 06 Contr/Donations - Private	0.00	0.00	0.00	0.00	0.00	20,000.00	PP&L for \$10,000 (Lion's Park project); Cascade Natural Gas \$10,000 (Larch Park)

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306 Capital Improvement Fund (REET 2)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
004 Other Donations	0.00	0.00	0.00	0.00		20,000.00	
030 Contr & Donations Priv Sources	0.00	0.00	0.00	0.00	0.00	20,000.00	
Total Contributions / Donations Priv:	0.00	0.00	0.00	0.00	0.00	20,000.00	
Grants							
334 04 20 02 CERB Grant - Larch Traffic Study	0.00	0.00	0.00	0.00	0.00	49,988.00	CERB reimbursement for portion of traffic study on Larch
001 State Grants	0.00	0.00	0.00	0.00		49,988.00	
105 State Grants	0.00	0.00	0.00	0.00	0.00	49,988.00	
Total Grants:	0.00	0.00	0.00	0.00	0.00	49,988.00	
TOTAL REVENUES:	0.00	0.00	0.00	61,754.80	100,000.00	290,398.00	
595 30 63 37 Other Capital Improvements - Grant Reimbursed	0.00	0.00	0.00	0.00	0.00	49,988.00	Grant reimbursed portion of traffic study on Larch.
594 Capital Improvements	0.00	0.00	0.00	0.00	0.00	49,988.00	
Miscellaneous							
514 20 41 36 Professional Financial / Banking Costs	0.00	0.00	0.00	0.52	0.00	0.00	
025 Miscellaneous	0.00	0.00	0.00	0.52	0.00	0.00	
Total Miscellaneous:	0.00	0.00	0.00	0.52	0.00	0.00	
Capital Expenditures							
595 30 63 36 Other Capital Improvements - REET 2	0.00	0.00	0.00	0.00	90,000.00	81,663.00	Engineering for dredge and reconstruction of pond and Garrison Creek channel (\$65,000) and Traffic Study on Larch (\$16,663)

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306 Capital Improvement Fund (REET 2)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 Capital Improvements	0.00	0.00	0.00	0.00	90,000.00	81,663.00	
Total Capital Expenditures:	0.00	0.00	0.00	0.00	90,000.00	81,663.00	
Ending Balances							
508 10 00 36 Ending Fund Balance	0.00	0.00	0.00	0.00	10,000.00	158,747.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	10,000.00	158,747.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	10,000.00	158,747.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.52	100,000.00	290,398.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	61,754.28	0.00	0.00	

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309 Myra Road Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 10 Beginning Balance - Myra Road Fund	448,011.32	445,753.76	212,322.98	0.00	0.00	0.00	
001 Beginning Balances	448,011.32	445,753.76	212,322.98	0.00	0.00	0.00	
Total Beginning Balances:	448,011.32	445,753.76	212,322.98	0.00	0.00	0.00	
Miscellaneous							
361 11 00 10 Investment Interest Myra Road Fund	363.65	313.68	37.63	0.00	0.00	0.00	
001 Interest & Other Earnings	363.65	313.68	37.63	0.00			
025 Miscellaneous	363.65	313.68	37.63	0.00	0.00	0.00	
Total Miscellaneous:	363.65	313.68	37.63	0.00	0.00	0.00	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	448,374.97	446,067.44	212,360.61	0.00	0.00	0.00	
Miscellaneous							
543 30 41 10 Professional Financial / Banking Costs	203.32	114.44	6.10	0.00	0.00	0.00	
543 Road & Street General Admin.	203.32	114.44	6.10	0.00	0.00	0.00	
Total Miscellaneous:	203.32	114.44	6.10	0.00	0.00	0.00	
Interfund Transfers							
597 00 10 01 Transfer From Myra Rd Fund To Street Fund	0.00	0.00	212,354.51	0.00	0.00	0.00	
070 Operating Transfers	0.00	0.00	212,354.51	0.00	0.00	0.00	

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309 Myra Road Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
TOTAL EXPENDITURES:	2,621.21	233,744.46	212,360.61	0.00	0.00	0.00	
FUND GAIN/LOSS:	445,753.76	212,322.98	0.00	0.00	0.00	0.00	

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311 Street Improvement Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 11 Beginning Balance - Street Improvement Fund	55,716.37	55,736.31	55,775.76	137.28	112.00	100,769.00	*
001 Beginning Balances	55,716.37	55,736.31	55,775.76	137.28	112.00	100,769.00	
Total Beginning Balances:	55,716.37	55,736.31	55,775.76	137.28	112.00	100,769.00	
Miscellaneous							
361 11 00 11 Investment Interest St. Improvement Fund	45.26	60.15	132.52	512.56	0.00	500.00	
001 Interest & Other Earnings	45.26	60.15	132.52	512.56	0.00	500.00	
025 Miscellaneous	45.26	60.15	132.52	512.56	0.00	500.00	
Total Miscellaneous:	45.26	60.15	132.52	512.56	0.00	500.00	
Interfund Transfers							
397 00 00 11 Transfer From Streets > St Res	0.00	0.00	0.00	390,000.00	390,000.00	0.00	*
397 00 03 30 Transfer From Economic Development Fund	0.00	0.00	0.00	0.00	0.00	194,760.00	Transfer remaining balance to Street Improvement Fund for use on street projects.
070 Operating Transfers	0.00	0.00	0.00	390,000.00	390,000.00	194,760.00	
Total Interfund Transfers:	0.00	0.00	0.00	390,000.00	390,000.00	194,760.00	
Grants							
333 20 00 02 Transportation Alternatives Program (TAP) Grant - 4th St Sidewalks	0.00	0.00	0.00	0.00	249,662.00	249,662.00	Consists of two separate federal indirect grants (\$149,662 and \$100,000) for 4th St sidewalks between Davis and Academy.
001 Indirect Federal Grants	0.00	0.00	0.00	0.00	249,662.00	249,662.00	

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311 Street Improvement Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Capital Expenditures							
595 10 63 20 Street Fund Capital Project Engineering	0.00	0.00	0.00	28,053.90	90,000.00	20,000.00	Possible C Street engineering costs
595 20 63 20 Street Fund Capital Project ROW	0.00	0.00	0.00	139,709.00	200,000.00	0.00	*
595 61 63 09 4th St Sidewalks - TIB Grant Portion	0.00	0.00	0.00	0.00	0.00	732,118.00	TIB grant applied for
595 61 63 10 4th St Sidewalks - TAP Grant Portion	0.00	0.00	0.00	0.00	249,662.00	249,662.00	TAP Grant portion of 4th Street/Academy way
595 61 63 11 4th St Sidewalks - City Portion	0.00	0.00	0.00	0.00	95,000.00	242,963.00	City portion of 4th Street/Academy way
001 Capitalized Expenditures	0.00	0.00	0.00	0.00	344,662.00	1,224,743.00	
595 31 63 04 Overlays - TIB Grant Portion	0.00	0.00	0.00	0.00	288,957.00	288,957.00	TIB portion of overlay
005 Planning & Design	0.00	0.00	0.00	0.00	288,957.00	288,957.00	
006 Storm Drainage	0.00	0.00	0.00	0.00			
594 Capital Improvements	0.00	0.00	0.00	167,762.90	923,619.00	1,533,700.00	
Total Capital Expenditures:	0.00	0.00	0.00	167,762.90	923,619.00	1,533,700.00	
Ending Balances							
508 10 00 11 Ending Balance	0.00	0.00	0.00	0.00	5,087.00	33,041.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	5,087.00	33,041.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	5,087.00	33,041.00	
TOTAL EXPENDITURES:	25.32	20.70	55,771.00	167,775.10	928,731.00	1,566,766.00	
FUND GAIN/LOSS:	55,736.31	55,775.76	137.28	222,874.74	0.00	0.00	

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315 Facility Maintenance Reserve Fund (CE)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 15 Beginning Fund Balance - Facility Maintenance Reserve Fund	100,167.47	200,220.95	242,368.95	338,661.11	267,451.00	114,786.00	*
001 Beginning Balances	100,167.47	200,220.95	242,368.95	338,661.11	267,451.00	114,786.00	
Total Beginning Balances:	100,167.47	200,220.95	242,368.95	338,661.11	267,451.00	114,786.00	
Miscellaneous							
361 11 00 15 Investment Interest- Facility Maintenance Reserve Fund	121.04	256.81	758.15	921.37	500.00	750.00	Markets have improved.
001 Interest & Other Earnings	121.04	256.81	758.15	921.37	500.00	750.00	
025 Miscellaneous	121.04	256.81	758.15	921.37	500.00	750.00	
Total Miscellaneous:	121.04	256.81	758.15	921.37	500.00	750.00	
Interfund Transfers							
397 00 00 15 Operating Transfer From CE To Bldg Fac Reserve	100,000.00	50,000.00	100,000.00	0.00	0.00	25,000.00	
070 Operating Transfers	100,000.00	50,000.00	100,000.00	0.00	0.00	25,000.00	
Total Interfund Transfers:	100,000.00	50,000.00	100,000.00	0.00	0.00	25,000.00	
Grants							
001 State Grants	0.00	0.00	0.00	0.00	0.00	0.00	
Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	200,288.51	250,477.76	343,127.10	339,582.48	267,951.00	140,536.00	

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315 Facility Maintenance Reserve Fund (CE)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Physical Environment							
518 30 48 15 CE Facility Maintenance & Repairs	0.00	684.42	0.00	0.00	0.00	0.00	
048 Maintenance	0.00	684.42	0.00	0.00	0.00	0.00	
518 30 31 15 CE Facility Operatings Supplies	0.00	0.00	250.01	0.00	0.00	0.00	
594 Capital Improvements	0.00	0.00	250.01	0.00	0.00	0.00	
Total Physical Environment:	0.00	684.42	250.01	0.00	0.00	0.00	
Miscellaneous							
514 20 41 15 Financial Services / Fees & Charges	67.56	87.14	101.85	51.03	100.00	100.00	Based on 2017 annualization
025 Miscellaneous	67.56	87.14	101.85	51.03	100.00	100.00	
Total Miscellaneous:	67.56	87.14	101.85	51.03	100.00	100.00	
Grants							
003 Capital Outlay	0.00	0.00	0.00	0.00			
Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures							
594 18 62 15 Capital Expenditures/Expenses - Buildings & Structures (Local Funds)	0.00	0.00	0.00	36.60	0.00	0.00	Based on typical expenditures
594 18 62 17 Capital Expenditures/Expenses - Buildings & Structures	0.00	7,337.25	2,830.13	120,097.85	200,000.00	65,000.00	\$40,000: Fire dept. upgrades to HVAC, kitchen and plumbing system. \$23,000: FD cabinetry, \$2,000: Annex portico.
594 18 63 15 Capital Expenditures/Expenses - Other Imprvmts	0.00	0.00	0.00	0.00	0.00	45,000.00	Reconstruct south parking lot at City Hall, including electrical but not landscaping.
594 18 64 15 Capital Expenditures/Expenses - Equipment/Furnishings	0.00	0.00	1,284.00	4,414.72	15,000.00	0.00	No budget

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315 Facility Maintenance Reserve Fund (CE)

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
003 Capital Outlay	0.00	7,337.25	4,114.13	124,549.17	215,000.00	110,000.00	
594 Capital Improvements	0.00	7,337.25	4,114.13	124,549.17	215,000.00	110,000.00	
Total Capital Expenditures:	0.00	7,337.25	4,114.13	124,549.17	215,000.00	110,000.00	
Ending Balances							
508 10 00 15 Ending Fund Balance	0.00	0.00	0.00	0.00	52,851.00	30,436.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	52,851.00	30,436.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	52,851.00	30,436.00	
TOTAL EXPENDITURES:	67.56	8,108.81	4,465.99	124,600.20	267,951.00	140,536.00	
FUND GAIN/LOSS:	200,220.95	242,368.95	338,661.11	214,982.28	0.00	0.00	

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320 Equipment Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 20 Beginning Balance - Equipment Reserve Fund	0.00	0.00	0.00	0.00	0.00	347,660.00	*
001 Beginning Balances	0.00	0.00	0.00	0.00	0.00	347,660.00	
Total Beginning Balances:	0.00	0.00	0.00	0.00	0.00	347,660.00	
Miscellaneous							
361 11 00 04 Investment Interest	0.00	0.00	0.00	435.33	0.00	500.00	
001 Interest & Other Earnings	0.00	0.00	0.00	435.33		500.00	
025 Miscellaneous	0.00	0.00	0.00	435.33	0.00	500.00	
Total Miscellaneous:	0.00	0.00	0.00	435.33	0.00	500.00	
Interfund Transfers							
397 00 01 00 Transfer From Streets For Equipment Replacement	0.00	0.00	0.00	175,000.00	175,000.00	11,120.00	Transfer for future replacement of street department equipment.
397 00 01 21 Transfer From Forfeited Proceeds	0.00	0.00	0.00	0.00	0.00	10,000.00	Transfer for contribution toward purchase of detective car.
397 00 15 21 Transfer From PD For Equipment Replacement	0.00	0.00	0.00	58,167.79	47,000.00	62,000.00	Transfer for future replacement of police vehicles.
397 00 15 22 Transfer From FD For Equipment Replacement	0.00	0.00	0.00	88,000.00	68,000.00	163,000.00	Transfer for future replacement of fire department vehicles.
397 00 15 24 Transfer From Bldg/Facilities For Equipment Replacement	0.00	0.00	0.00	23,000.00	23,000.00	23,000.00	Transfer for future replacement of Building Inspector and Travel Vehicles as well as City Hall generator.
397 00 15 26 Transfer From EMS For Equipment Replacement	0.00	0.00	0.00	68,000.00	68,000.00	58,000.00	Transfer for future replacement of EMS vehicles.
397 00 15 76 Transfer From Parks For Equipment Replacement	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	Transfer for future replacement of Parks Pickup and Lawn Mower.

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320 Equipment Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
070 Operating Transfers	0.00	0.00	0.00	422,167.79	391,000.00	337,120.00	
Total Interfund Transfers:	0.00	0.00	0.00	422,167.79	391,000.00	337,120.00	
TOTAL REVENUES:	0.00	0.00	0.00	422,603.12	391,000.00	685,280.00	
Miscellaneous							
514 89 41 20 Professional Financial / Banking Costs	0.00	0.00	0.00	10.49	0.00	0.00	
514 Finance & Administration	0.00	0.00	0.00	10.49	0.00	0.00	
Total Miscellaneous:	0.00	0.00	0.00	10.49	0.00	0.00	
Police Operations							
594 21 64 32 Vehicles/Equip Police Department	0.00	0.00	0.00	0.00	0.00	23,000.00	Purchase car for detective and Animal Control/Code Enforcement pickup
003 Patrol	0.00	0.00	0.00	0.00	0.00	23,000.00	
521 Law Enforcement	0.00	0.00	0.00	0.00	0.00	23,000.00	
Total Police Operations:	0.00	0.00	0.00	0.00	0.00	23,000.00	
Fire Department							
594 22 64 32 Vehicles/Equip Fire Department Mobilization	0.00	0.00	0.00	0.00	0.00	80,000.00	Purchase of used brush vehicle (\$80,000).
010 Mobilization Program	0.00	0.00	0.00	0.00	0.00	80,000.00	
522 Fire Control	0.00	0.00	0.00	0.00	0.00	80,000.00	
Total Fire Department:	0.00	0.00	0.00	0.00	0.00	80,000.00	
Capital Expenditures							

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320 Equipment Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 42 64 32 Vehicles/Equip Streets	0.00	0.00	0.00	0.00	0.00	4,000.00	Weed spray trailer (\$4,000)
003 Roadway	0.00	0.00	0.00	0.00		4,000.00	
542 Road & Street Maintenance	0.00	0.00	0.00	0.00	0.00	4,000.00	
Total Capital Expenditures:	0.00	0.00	0.00	0.00	0.00	4,000.00	
Ending Balances							
508 10 00 20 Ending Balance - Equipment Reserve Fund	0.00	0.00	0.00	0.00	391,000.00	578,280.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	391,000.00	578,280.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	391,000.00	578,280.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	10.49	391,000.00	685,280.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	422,592.63	0.00	0.00	

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330 Economic Development Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 33 Beginning Balance - Economic Development Fund	565,664.41	7,221,764.84	4,877,480.92	693,748.97	226,462.00	119,710.00	*
001 Beginning Balances	565,664.41	7,221,764.84	4,877,480.92	693,748.97	226,462.00	119,710.00	
Total Beginning Balances:	565,664.41	7,221,764.84	4,877,480.92	693,748.97	226,462.00	119,710.00	
Charges For Goods & Services							
007 Planning & Development	0.00	0.00	0.00	0.00			
Total Charges For Goods & Services:	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous							
361 11 00 30 Interest Earned Economic Development	13,487.32	13,735.75	2,112.56	191.00	200.00	50.00	
001 Interest & Other Earnings	13,487.32	13,735.75	2,112.56	191.00	200.00	50.00	
025 Miscellaneous	13,487.32	13,735.75	2,112.56	191.00	200.00	50.00	
Total Miscellaneous:	13,487.32	13,735.75	2,112.56	191.00	200.00	50.00	
Interfund Transfers							
397 00 00 33 IFT From CE Fund	0.00	0.00	325,000.00	0.00	0.00	0.00	
397 00 01 01 Interfund Transfer For CARS Signalization	0.00	233,347.24	574.06	31,220.98	115,000.00	85,000.00	Remaining Homestead Traffic Impact Fees.
397 00 31 33 Transfer From Street Improvement Fund To Economic Development	0.00	0.00	55,752.96	0.00	0.00	0.00	
070 Operating Transfers	0.00	233,347.24	381,327.02	31,220.98	115,000.00	85,000.00	
Total Interfund Transfers:	0.00	233,347.24	381,327.02	31,220.98	115,000.00	85,000.00	

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330 Economic Development Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Capital Contributions							
344 10 00 05 Private Contribution - Port Of Walla Walla Fiber	0.00	0.00	150,000.00	90,738.50	0.00	0.00	
344 10 00 06 Private Contribution - District 14 For CARS Water Infrastructure	0.00	0.00	114,679.27	0.00	0.00	0.00	
344 10 00 07 Private Contribution - WWU For Crosswalk Enhancements	0.00	0.00	167,224.68	0.00	0.00	0.00	
003 CARS Project	0.00	0.00	431,903.95	90,738.50			
370 Capital Contributions	0.00	0.00	431,903.95	90,738.50	0.00	0.00	
Total Capital Contributions:	0.00	0.00	431,903.95	90,738.50	0.00	0.00	
TOTAL REVENUES:	7,884,959.09	9,765,806.72	7,643,242.24	815,899.45	341,662.00	204,760.00	
592 95 83 03 Bond Issuance Costs (CARS)	76,212.50	0.00	0.00	0.00	0.00	0.00	
002 Interest & Other Debt Costs	76,212.50	0.00	0.00	0.00			
591 Interest & Debt Service	76,212.50	0.00	0.00	0.00	0.00	0.00	
Miscellaneous							
514 29 41 33 Banking Service Fees/Charges - Econ Dev Fund	283.72	25.66	0.00	0.00	50.00	0.00	Should not have any fees from Banner Bank in 2018
025 Miscellaneous	283.72	25.66	0.00	0.00	50.00	0.00	
Total Miscellaneous:	283.72	25.66	0.00	0.00	50.00	0.00	
Interfund Transfers							
597 00 03 30 Transfer To Street Improvement Fund	0.00	0.00	0.00	0.00	0.00	194,760.00	Transfer remaining balance to Street Improvement Fund for use on street projects.
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	194,760.00	

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330 Economic Development Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	194,760.00	
Grants							
595 30 63 54 CARS Project - Construction (STPUS-9936(001))	0.00	1,048,299.00	0.00	0.00	0.00	0.00	
595 30 63 64 CARS Project - Construction (STP Funds 2014 Award)	0.00	760,392.88	0.00	0.00	0.00	0.00	
001 Indirect Federal Grants	0.00	1,808,691.88	0.00	0.00			
101 Indirect Federal Grants	0.00	1,808,691.88	0.00	0.00	0.00	0.00	
595 30 63 74 CARS Project - Construction (TIB 8-4-177(006-1))	0.00	780,545.77	119,454.23	0.00	0.00	0.00	
595 30 63 84 CARS Project - Construction (TIB 8-4-177(007-1))	0.00	0.00	1,013,059.49	0.00	0.00	0.00	
595 30 63 94 CARS Project - Construction CERB)	0.00	0.00	400,000.00	0.00	0.00	0.00	
001 State Grants	0.00	780,545.77	1,532,513.72	0.00			
105 State Grants	0.00	780,545.77	1,532,513.72	0.00	0.00	0.00	
595 10 63 51 CARS Project - Engineering (STP Funds)	160,414.42	0.00	0.00	0.00	0.00	0.00	
011 C.A.R.S. Project	160,414.42	0.00	0.00	0.00			
594 Capital Improvements	160,414.42	0.00	0.00	0.00	0.00	0.00	
Total Grants:	160,414.42	2,589,237.65	1,532,513.72	0.00	0.00	0.00	
Legal							
Total Legal:	0.00	0.00	0.00	0.00	0.00	0.00	
Street Department							

5 YEAR BUDGET COMPARISON

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330 Economic Development Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Street Department:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures							
595 30 63 04 CARS Construction	0.00	300,347.00	0.00	0.00	0.00	0.00	
004 Whitman Drive Dev.	0.00	300,347.00	0.00	0.00			
024 Capital Improvements	0.00	300,347.00	0.00	0.00	0.00	0.00	
595 30 63 44 CARS Construction (Bond Funded)	0.00	1,369,840.70	0.00	0.00	0.00	0.00	
006 CARS Bonds	0.00	1,369,840.70	0.00	0.00			
092 Loan Receipts	0.00	1,369,840.70	0.00	0.00	0.00	0.00	
001 Indirect Federal Grants	0.00	0.00	0.00	0.00			
001 State Grants	0.00	0.00	0.00	0.00			
004 Construction WWTP Facilities	0.00	0.00	0.00	0.00			
595 10 63 01 CARS Engineering Services	21,903.72	0.00	0.00	0.00	0.00	0.00	
595 20 63 02 CARS ROW Services	72,550.84	0.00	0.00	0.00	0.00	0.00	
595 20 63 03 CARS ROW Acquisition	291,881.55	0.00	6,805.63	270.00	0.00	0.00	
595 30 63 05 CARS Miscellaneous Expenses	2,670.68	6,873.29	65,221.85	64,478.23	70,000.00	10,000.00	CARS close out expenses including \$3,500 for welcome signs
595 30 63 44 CARS Construction (Bond Funded)	0.00	0.00	4,740,066.26	468,206.31	150,000.00	0.00	No budget, project completed
595 64 63 00 CARS Traffic Signalization (Developer Funded)	0.00	233,347.24	574.06	31,220.98	0.00	0.00	
595 90 63 06 CARS Construction Engineering & Inspection	29,026.82	0.00	0.00	0.00	0.00	0.00	
595 90 63 46 CARS - CE&I (Bond Funded)	0.00	388,654.26	478,686.44	126,824.76	60,000.00	0.00	No budget, project completed
595 90 63 86 CARS CE&I - TIB Funded	0.00	0.00	125,625.31	0.00	0.00	0.00	
595 95 63 50 Other Costs (CARS) - Bond Proceeds	8,250.00	0.00	0.00	0.00	0.00	0.00	
011 C.A.R.S. Project	426,283.61	628,874.79	5,416,979.55	691,000.28	280,000.00	10,000.00	

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330 Economic Development Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 Capital Improvements	426,283.61	628,874.79	5,416,979.55	691,000.28	280,000.00	10,000.00	
Total Capital Expenditures:	426,283.61	2,299,062.49	5,416,979.55	691,000.28	280,000.00	10,000.00	
Ending Balances							
508 10 00 33 Ending Balance - Economic Dev. Fund	0.00	0.00	0.00	0.00	61,612.00	0.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	61,612.00	0.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	61,612.00	0.00	
TOTAL EXPENDITURES:	663,194.25	4,888,325.80	6,949,493.27	691,000.28	341,662.00	204,760.00	
FUND GAIN/LOSS:	7,221,764.84	4,877,480.92	693,748.97	124,899.17	0.00	0.00	

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340 Economic Development Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 23 Beg Balance - Economic Development Reserve Fund	64.87	64.86	64.86	64.86	65.00	65.00	*
001 Beginning Balances	64.87	64.86	64.86	64.86	65.00	65.00	
Total Beginning Balances:	64.87	64.86	64.86	64.86	65.00	65.00	
Miscellaneous							
361 11 00 32 Interest Earned - Econ Development Reserve Fund	0.02	0.00	0.00	0.00	0.00	0.00	
025 Miscellaneous	0.02	0.00	0.00	0.00	0.00	0.00	
Total Miscellaneous:	0.02	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	64.89	64.86	64.86	64.86	65.00	65.00	
Miscellaneous							
514 29 41 23 Banking Service Fees/Charges - Econ Dev Reserve Fund	0.03	0.00	0.00	0.00	1.00	0.00	Should not have any fees from Banner Bank in 2018
025 Miscellaneous	0.03	0.00	0.00	0.00	1.00	0.00	
Total Miscellaneous:	0.03	0.00	0.00	0.00	1.00	0.00	

5 YEAR BUDGET COMPARISON

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340 Economic Development Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Long Term Debt Payment/Interes							
002 Interest & Other Debt Costs	0.00	0.00	0.00	0.00			
Total Long Term Debt Payment/Interes:	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balances							
508 10 00 23 Ending Balance - Economic Dev Reserve Fund	0.00	0.00	0.00	0.00	64.00	65.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	64.00	65.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	64.00	65.00	
TOTAL EXPENDITURES:	0.03	0.00	0.00	0.00	65.00	65.00	
FUND GAIN/LOSS:	64.86	64.86	64.86	64.86	0.00	0.00	

5 YEAR BUDGET COMPARISON

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400 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 80 00 40 Beginning Fund Balance - Water Fund	665,225.34	692,480.70	661,980.80	743,485.07	620,737.00	807,795.00	*
001 Beginning Balances	665,225.34	692,480.70	661,980.80	743,485.07	620,737.00	807,795.00	
Total Beginning Balances:	665,225.34	692,480.70	661,980.80	743,485.07	620,737.00	807,795.00	
Permits & Licenses							
321 50 00 40 Utility Permits	108,000.00	137,500.00	144,000.00	0.00	0.00	0.00	
343 40 01 40 Water Front Footage Fees	0.00	0.00	0.00	19,560.00	0.00	0.00	
002 Non-Business License & Permits	108,000.00	137,500.00	144,000.00	19,560.00			
003 Licenses & Permits	108,000.00	137,500.00	144,000.00	19,560.00	0.00	0.00	
Total Permits & Licenses:	108,000.00	137,500.00	144,000.00	19,560.00	0.00	0.00	
Charges For Goods & Services							
341 70 00 00 Sale Of Merchandise	28,104.90	51,123.57	35,049.98	31,269.10	40,000.00	35,000.00	Water meters & misc.
343 40 00 00 Water Sales	842,021.98	860,716.40	881,155.41	841,571.63	989,000.00	1,190,600.00	Includes increase in O&M base fee of \$1.93/month and increase of usage fee by \$0.17/thousand gallons.
343 40 00 01 Water Sales - Irrigation Only	1,519.00	6,380.00	2,780.00	1,302.00	0.00	0.00	
001 Charges For Goods & Services	871,645.88	918,219.97	918,985.39	874,142.73	1,029,000.00	1,225,600.00	
343 40 01 70 Misc Util Fees/Activation Fees	4,306.10	3,397.25	3,878.70	5,231.88	3,000.00	4,000.00	
343 40 01 75 Misc Util Fee Shut Off/On	9,659.20	9,026.29	5,606.08	0.00	8,500.00	0.00	Budgeted in 359.90.00.40 for 2018
004 Fines / Penalties / Charges	13,965.30	12,423.54	9,484.78	5,231.88	11,500.00	4,000.00	
362 00 00 01 Water - Hydrant Meter & Backflow Rental Fees	3,339.00	5,152.00	3,115.00	1,694.00	500.00	500.00	
009 Water	3,339.00	5,152.00	3,115.00	1,694.00	500.00	500.00	
006 Charges For Goods & Services	888,950.18	935,795.51	931,585.17	881,068.61	1,041,000.00	1,230,100.00	

5 YEAR BUDGET COMPARISON

City Of College Place
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400 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Charges For Goods & Services:	888,950.18	935,795.51	931,585.17	881,068.61	1,041,000.00	1,230,100.00	
Fines & Forfeits							
359 90 00 40 Penalty/Late Fee	0.00	0.00	3,292.63	15,531.92	0.00	18,000.00	Moved from 343.40.01.75
009 Water	0.00	0.00	3,292.63	15,531.92		18,000.00	
006 Charges For Goods & Services	0.00	0.00	3,292.63	15,531.92	0.00	18,000.00	
Total Fines & Forfeits:	0.00	0.00	3,292.63	15,531.92	0.00	18,000.00	
Miscellaneous							
361 11 00 40 Investment Interest	566.23	778.19	1,757.28	2,365.57	1,000.00	1,500.00	Markets have improved.
361 40 00 40 Interests On Delinquent Accounts	0.00	126.46	63.37	0.00	50.00	0.00	No budget
001 Interest & Other Earnings	566.23	904.65	1,820.65	2,365.57	1,050.00	1,500.00	
362 00 50 40 Rental Charges / Fees	15,594.00	17,457.00	19,044.00	11,109.00	19,044.00	19,044.00	Water tower rental fees from Verizon Wireless for antennae space.
002 Rents & Leases	15,594.00	17,457.00	19,044.00	11,109.00	19,044.00	19,044.00	
369 10 00 06 Sale Of Surplus - Water	1,596.05	820.58	787.00	333.00	0.00	0.00	
369 91 00 40 Other Misc. Revenues	2,672.50	0.00	0.00	0.00	0.00	0.00	
005 Other Miscellaneous Revenue	4,268.55	820.58	787.00	333.00			
025 Miscellaneous	20,428.78	19,182.23	21,651.65	13,807.57	20,094.00	20,544.00	
Total Miscellaneous:	20,428.78	19,182.23	21,651.65	13,807.57	20,094.00	20,544.00	
Interfund Transfers							
397 00 00 32 Interfund Transfer Fund 310 To Fund 400	86,444.45	0.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	86,444.45	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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400 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Interfund Transfers:	86,444.45	0.00	0.00	0.00	0.00	0.00	
Capital Contributions							
343 40 00 03 Latecomer Fee Capital Contributions - Water System	0.00	2,781.58	1,390.79	0.00	0.00	0.00	
370 Capital Contributions	0.00	2,781.58	1,390.79	0.00	0.00	0.00	
Total Capital Contributions:	0.00	2,781.58	1,390.79	0.00	0.00	0.00	
Non-Revenues							
389 10 00 40 Water - Hydrant Meter DEPOSIT	0.00	3,000.00	1,500.00	2,000.00	500.00	500.00	
080 Non-Revenues	0.00	3,000.00	1,500.00	2,000.00	500.00	500.00	
Total Non-Revenues:	0.00	3,000.00	1,500.00	2,000.00	500.00	500.00	
Water Department							
004 Insurance Recoveries	0.00	0.00	0.00	0.00			
343 40 01 85 Water - Sale Of Materials & Services	2,710.48	4,441.17	8,297.49	8,551.19	0.00	0.00	
343 40 01 86 Water - Sale Of Non-Taxable Materials	1,131.38	0.00	0.00	0.00	0.00	0.00	
003 Maintenance	3,841.86	4,441.17	8,297.49	8,551.19			
534 Water Utilities	3,841.86	4,441.17	8,297.49	8,551.19	0.00	0.00	
Total Water Department:	3,841.86	4,441.17	8,297.49	8,551.19	0.00	0.00	
TOTAL REVENUES:	1,772,890.61	1,795,181.19	1,773,698.53	1,684,004.36	1,682,331.00	2,076,939.00	

Miscellaneous

534 90 41 00 Professional Financial / Banking Costs	316.75	263.48	235.33	115.67	200.00	200.00	
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5 YEAR BUDGET COMPARISON

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400 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
025 Miscellaneous	316.75	263.48	235.33	115.67	200.00	200.00	
Total Miscellaneous:	316.75	263.48	235.33	115.67	200.00	200.00	

Interfund Transfers

597 34 00 41 Interfund Transfer - Revenue Reserved For Rate-Funded Capital	0.00	0.00	0.00	100,000.00	100,000.00	200,000.00	
597 34 00 95 Interfund Rentals - Repl	0.00	20,000.00	20,000.00	54,000.00	54,000.00	113,000.00	Transfer for future capital replacements.
597 34 04 32 Interfund Transfer To Capital Projects Fund 431	0.00	0.00	0.00	0.00	0.00	100,000.00	Transfer excess fund balance to capital projects fund.
070 Operating Transfers	0.00	20,000.00	20,000.00	154,000.00	154,000.00	413,000.00	
Total Interfund Transfers:	0.00	20,000.00	20,000.00	154,000.00	154,000.00	413,000.00	

Grants

001 Indirect Federal Grants	0.00	0.00	0.00	0.00			
Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	

Water Department

515 30 41 34 Legal Services - Water	1,327.50	3,075.39	7,053.00	309.59	2,000.00	2,000.00	
515 Legal	1,327.50	3,075.39	7,053.00	309.59	2,000.00	2,000.00	
534 10 10 00 Wages & OT	131,866.36	139,347.15	124,830.11	78,841.70	94,757.00	78,736.00	Reflects 2% COLA and slight change in allocations.
534 10 10 01 Wages & OT - Work Study Intern	0.00	906.59	6.04	0.00	0.00	0.00	
534 10 10 02 Wages & OT - Work Study Intern Reimbursed	0.00	1,158.90	0.00	0.00	0.00	0.00	
534 10 20 00 Benefits	51,895.36	58,580.66	44,198.32	35,617.74	41,294.00	37,295.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
534 10 20 01 Benefits - Work Study Intern	0.00	172.06	11.33	0.00	0.00	0.00	

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400 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
003 Maintenance	332,466.62	289,613.20	295,813.77	239,288.11	384,192.00	400,547.00	
534 50 51 01 County 911 / Dispatch Services	2,096.00	2,096.00	2,096.00	2,096.00	2,096.00	2,096.00	
534 80 10 00 Wages & OT	9,431.96	9,738.21	9,597.73	8,108.66	9,677.00	9,918.00	Reflects 2.5% COLA.
534 80 20 00 Benefits	4,755.95	4,512.22	4,713.03	4,198.31	4,976.00	5,533.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
534 80 31 00 Operating Supplies - General	7,789.62	34,273.79	7,975.69	8,712.86	15,000.00	15,000.00	Chlorine Tablets, electrical supplies, control valve parts, well supplies, chlorinator supplies, control & electrical parts
534 80 33 00 Water Purchase For Resale	0.00	0.00	0.00	0.00	1,000.00	1,000.00	Intertie usage
534 80 35 00 Small Tools/Equipment	0.00	436.97	1,229.03	19.53	1,000.00	1,000.00	
534 80 41 00 Water Utilities - Professional Services - Water Testing	5,349.08	6,751.61	7,089.71	3,785.30	4,500.00	4,500.00	Bacti Tests, other required quality testing, Tokay software annual support
534 80 45 00 Operating Rentals/Leases	0.00	1,018.59	0.00	0.00	0.00	0.00	
534 80 47 00 Public Utility Services	120,207.97	134,445.78	123,519.73	110,415.00	145,000.00	145,000.00	Electricity
534 80 48 00 Repairs/Maintenance	4,926.77	34,228.30	6,703.60	1,372.34	15,000.00	15,000.00	Generator Testing, Electrical & Pump Work
534 80 51 00 Intergov Maintenance	1,045.50	4,368.40	4,579.40	4,368.40	5,000.00	5,000.00	State permits and fees. Based on annualization.
594 34 64 05 Capital Expenditures/Expenses - Machinery & Equipment	0.00	0.00	12,170.41	0.00	2,000.00	2,000.00	Contingency budget
004 Operations / General	155,602.85	231,869.87	179,674.33	143,076.40	205,249.00	206,047.00	
594 34 61 00 Water Utilities - Latecomer Utilities	0.00	2,364.34	1,182.17	0.00	0.00	0.00	
005 Capital Expenditures	0.00	2,364.34	1,182.17	0.00			
534 27 10 00 Water Utilities - Salaries & Wages	51,425.20	56,439.03	57,746.89	57,859.91	75,312.00	76,803.00	Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation.
534 27 20 00 Water Utilities - Personnel Benefits	25,072.55	29,800.20	30,807.97	25,404.84	42,791.00	32,467.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
534 27 31 00 Water Utilities - Operating Supplies	2,247.96	1,195.76	2,170.21	2,406.33	2,000.00	2,000.00	Envelopes, normal paper, and billing paper

5 YEAR BUDGET COMPARISON

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400 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
534 27 31 01 Water Utilities - Office Supplies	144.45	638.03	529.30	896.16	450.00	1,000.00	Change due to allocation based on payroll distribution.
534 27 35 00 Water Utilities - Small Tools And Minor Equipment	199.99	132.44	0.00	91.30	100.00	100.00	
534 27 41 00 Water Utilities - Professional Services	11,201.83	8,140.60	38,910.56	12,639.62	16,556.00	18,500.00	Includes \$2337 for BIAS Annual Service Agreement, \$123 for BIAS Backup Services, \$4,100 for audit, \$2,665 for billing statements (OutWest Printing), \$1,025 for WebCheck, \$820 for Autoread Software Annual Support, \$2,755 for Xpress Bill Pay, \$3,690 for credit card merchant account fees, and miscellaneous.
534 27 42 00 Water Utilities - Communications	5,679.53	5,361.09	4,937.08	4,074.34	5,200.00	5,500.00	Postage and telephone. Small increase based on annualization.
534 27 43 00 Water Utilities - Travel	0.00	332.07	257.69	126.27	500.00	500.00	
534 27 48 00 Water Utilities - Repairs & Maintenance	0.00	0.00	337.79	513.91	700.00	700.00	Copy machine charges
534 27 49 00 Water Utilities - Miscellaneous	0.00	251.60	301.30	165.86	150.00	150.00	
534 27 49 01 Water Utilities - Registrations/Fees - Trainings & Seminars	157.50	30.48	291.55	277.73	300.00	750.00	Increase is necessary to provide adequate updated training to new staff on issues such as billing disputes, bankruptcy, collections processes, etc.
594 27 64 00 Water Utilities - Machinery & Equipment	0.00	2,247.99	0.00	0.00	0.00	0.00	
009 Finance	96,129.01	104,569.29	136,290.34	104,456.27	144,059.00	138,470.00	
534 Water Utilities	910,349.71	988,522.60	932,027.58	696,448.91	1,010,608.00	1,002,452.00	
594 34 41 00 Capital Expenditures/Expenses - Professional Services	6,948.00	0.00	0.00	0.00	0.00	0.00	
002 Water Utilities	6,948.00	0.00	0.00	0.00			
003 Capital Outlay	0.00	0.00	0.00	0.00			
594 Capital Improvements	6,948.00	0.00	0.00	0.00	0.00	0.00	
Total Water Department:	918,625.21	991,597.99	939,080.58	696,758.50	1,012,608.00	1,004,452.00	

5 YEAR BUDGET COMPARISON

City Of College Place
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400 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Non-Expenditures							
589 10 00 40 Water - Hydrant Meter Deposit Refund	0.00	0.00	4,500.00	0.00	0.00	0.00	
081 Non Expenditures	0.00	0.00	4,500.00	0.00	0.00	0.00	
Total Non-Expenditures:	0.00	0.00	4,500.00	0.00	0.00	0.00	
Capital Expenditures							
594 34 62 00 Professional Servs - Capital Improvemnts	12,276.91	0.00	0.00	0.00	0.00	0.00	
594 34 63 04 Other Capital Improvements	149,191.04	121,338.92	66,397.55	0.00	0.00	0.00	
594 Capital Improvements	161,467.95	121,338.92	66,397.55	0.00	0.00	0.00	
Total Capital Expenditures:	161,467.95	121,338.92	66,397.55	0.00	0.00	0.00	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balances							
508 80 00 40 Fund Ending Balance	0.00	0.00	0.00	0.00	515,523.00	659,287.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	515,523.00	659,287.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	515,523.00	659,287.00	
TOTAL EXPENDITURES:	1,080,409.91	1,133,200.39	1,030,213.46	850,874.17	1,682,331.00	2,076,939.00	
FUND GAIN/LOSS:	692,480.70	661,980.80	743,485.07	833,130.19	0.00	0.00	

5 YEAR BUDGET COMPARISON

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401 Wastewater Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 80 00 41 Beginning Fund Balance - Wastewater Fund	981,635.68	887,392.48	1,076,324.73	807,290.15	741,000.00	688,171.00	*
001 Beginning Balances	981,635.68	887,392.48	1,076,324.73	807,290.15	741,000.00	688,171.00	
Total Beginning Balances:	981,635.68	887,392.48	1,076,324.73	807,290.15	741,000.00	688,171.00	
Permits & Licenses							
321 50 00 41 Utility Permits	122,500.00	155,000.00	150,000.00	0.00	0.00	0.00	
343 50 01 41 Wastewater Front Footage Fees	12,350.00	0.00	9,000.00	36,140.00	0.00	0.00	
343 50 02 41 Sewer Assessment Charges	0.00	1,717.51	0.00	3,319.68	0.00	0.00	
002 Non-Business License & Permits	134,850.00	156,717.51	159,000.00	39,459.68			
003 Licenses & Permits	134,850.00	156,717.51	159,000.00	39,459.68	0.00	0.00	
Total Permits & Licenses:	134,850.00	156,717.51	159,000.00	39,459.68	0.00	0.00	
Charges For Goods & Services							
001 Charges For Goods & Services	0.00	0.00	0.00	0.00			
Total Charges For Goods & Services:	0.00	0.00	0.00	0.00	0.00	0.00	
Fines & Forfeits							
359 90 00 41 Penalty/Late Fee	0.00	0.00	1,578.93	5,865.13	0.00	7,000.00	Moved from 343.50.00.41
010 Wastewater	0.00	0.00	1,578.93	5,865.13		7,000.00	
006 Charges For Goods & Services	0.00	0.00	1,578.93	5,865.13	0.00	7,000.00	
Total Fines & Forfeits:	0.00	0.00	1,578.93	5,865.13	0.00	7,000.00	

5 YEAR BUDGET COMPARISON

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401 Wastewater Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Physical Environment							
343 50 00 00 Wastewater Charges	1,594,287.03	1,605,865.20	1,586,963.52	1,375,902.01	1,662,400.00	1,846,000.00	10% increase on both base and usage charge as of Jan. 1.
343 50 00 41 Misc Util Fees & Charges	12,095.10	12,351.05	6,662.05	1,443.67	9,000.00	0.00	Budgeted in 359.90.00.41 for 2018
001 Physical Environment	1,606,382.13	1,618,216.25	1,593,625.57	1,377,345.68	1,671,400.00	1,846,000.00	
019 Physical Environment	1,606,382.13	1,618,216.25	1,593,625.57	1,377,345.68	1,671,400.00	1,846,000.00	
Total Physical Environment:	1,606,382.13	1,618,216.25	1,593,625.57	1,377,345.68	1,671,400.00	1,846,000.00	
Miscellaneous							
361 11 00 41 Investment Interest WW	837.54	1,153.29	2,490.13	2,627.79	1,500.00	2,000.00	Markets have improved.
361 40 00 41 Interest On Sewer Delinquent Accounts	0.00	309.76	71.16	0.00	75.00	0.00	No budget
001 Interest & Other Earnings	837.54	1,463.05	2,561.29	2,627.79	1,575.00	2,000.00	
002 Rents & Leases	0.00	0.00	0.00	0.00			
369 10 00 07 Sale Of Surplus - Wastewater	68.90	0.00	0.00	57.00	0.00	0.00	
369 91 00 41 Other Misc Revenues	1,636.25	3,152.50	180.00	134,044.17	0.00	0.00	
005 Other Miscellaneous Revenue	1,705.15	3,152.50	180.00	134,101.17			
025 Miscellaneous	2,542.69	4,615.55	2,741.29	136,728.96	1,575.00	2,000.00	
Total Miscellaneous:	2,542.69	4,615.55	2,741.29	136,728.96	1,575.00	2,000.00	
Interfund Transfers							
397 41 24 01 Transfer Surplus To Operating Fund	0.00	0.00	0.00	0.00	0.00	72,758.00	Transfer surplus debt collections to operating fund.
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	72,758.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	72,758.00	

5 YEAR BUDGET COMPARISON

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401 Wastewater Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Grants							
001 State Grants	0.00	0.00	0.00	0.00			
Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	
Loan Proceeds							
007 WWTP Energy Efficiency Project	0.00	0.00	0.00	0.00			
Total Loan Proceeds:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Contributions							
343 50 00 04 Latecomer Fee Capital Contributions - WW System	0.00	1,663.10	831.55	0.00	0.00	0.00	
370 Capital Contributions	0.00	1,663.10	831.55	0.00	0.00	0.00	
Total Capital Contributions:	0.00	1,663.10	831.55	0.00	0.00	0.00	
Wastewater Department							
395 20 00 41 Insurance Recovery	0.00	19,854.02	0.00	0.00	0.00	0.00	
004 Insurance Recoveries	0.00	19,854.02	0.00	0.00			
019 Physical Environment	0.00	19,854.02	0.00	0.00	0.00	0.00	
Total Wastewater Department:	0.00	19,854.02	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	2,725,410.50	2,688,458.91	2,834,102.07	2,366,689.60	2,413,975.00	2,615,929.00	

Miscellaneous

535 90 41 00 Professional Financial / Banking Costs	468.73	387.81	339.33	127.64	350.00	200.00	
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5 YEAR BUDGET COMPARISON

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401 Wastewater Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
025 Miscellaneous	468.73	387.81	339.33	127.64	350.00	200.00	
Total Miscellaneous:	468.73	387.81	339.33	127.64	350.00	200.00	

Interfund Transfers

597 35 00 95 Interfund Rentals - Repl.	0.00	25,000.00	25,000.00	0.00	0.00	0.00	
597 35 08 95 Interfund Rentals - Repl.	0.00	25,000.00	25,000.00	0.00	0.00	0.00	
597 40 14 11 Transfer For Rate Funded Capital	0.00	0.00	0.00	0.00	0.00	100,000.00	Transfer for rate funded capital.
597 35 00 95 Interfund Rentals - Repl.	0.00	0.00	0.00	67,650.00	67,650.00	53,200.00	Transfer for future capital replacements.
050 Maintenance	0.00	0.00	0.00	67,650.00	67,650.00	53,200.00	
597 35 08 95 Interfund Rentals - Repl.	0.00	0.00	0.00	67,650.00	67,650.00	53,200.00	Transfer for future capital replacements.
080 Operations/General	0.00	0.00	0.00	67,650.00	67,650.00	53,200.00	
070 Operating Transfers	0.00	50,000.00	50,000.00	135,300.00	135,300.00	206,400.00	
Total Interfund Transfers:	0.00	50,000.00	50,000.00	135,300.00	135,300.00	206,400.00	

Wastewater Department

515 30 41 35 Legal Services - Wastewater	1,629.58	1,285.21	1,812.00	265.56	2,500.00	2,500.00	
515 Legal	1,629.58	1,285.21	1,812.00	265.56	2,500.00	2,500.00	
535 10 10 00 Wages & OT	266,452.71	229,813.35	126,102.46	62,792.23	73,123.00	39,893.00	Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation.
535 10 10 01 Wages & OT - Work Study Intern	0.00	906.55	6.02	0.00	0.00	0.00	
535 10 10 02 Wages & OT - Work Study Intern Reimbursed	0.00	1,158.90	0.00	0.00	0.00	0.00	
535 10 20 00 Benefits	104,692.37	91,498.94	42,939.31	28,014.30	31,479.00	17,884.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
535 10 20 01 Benefits - Work Study Intern	0.00	172.04	11.31	0.00	0.00	0.00	
535 10 31 01 Office Supplies - Administration	2,054.01	1,333.19	389.33	197.74	500.00	500.00	
535 10 35 00 Small Tools / Equipment	296.72	0.00	0.00	0.00	0.00	0.00	

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401 Wastewater Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
535 10 41 00 Professional Services	3,007.79	3,998.59	939,407.43	921,120.36	1,192,000.00	1,200,000.00	Conservative budget based on 6% increase for full year which includes management of the tree farm.
535 10 42 00 Communication	3,070.15	2,641.96	1,362.20	576.95	900.00	900.00	Postage, shipping, phone, cell phone
535 10 43 00 Travel	543.45	638.17	286.73	20.35	300.00	300.00	
535 10 44 00 External Taxes	45,775.15	46,128.17	46,304.00	40,655.05	50,000.00	50,000.00	
535 10 44 01 Advertising	164.72	384.36	859.65	119.61	0.00	0.00	
535 10 45 00 Operating Rentals / Lease	493.65	442.18	102.15	0.00	0.00	0.00	
535 10 46 00 Insurance	71,087.86	55,411.93	56,864.96	0.00	60,115.00	60,115.00	Estimate
535 10 49 00 Misc	1,301.00	1,378.97	718.16	489.90	500.00	500.00	Membership dues
535 10 49 01 Registrations/Fees - Training Classes & Seminars	264.00	1,408.61	165.94	67.10	500.00	500.00	Training & conference registrations
535 10 51 00 Intergov Services	7,366.71	4,364.28	8,231.64	4,147.36	0.00	0.00	
594 35 64 00 Machinery / Equipment	0.00	24,497.90	14,163.28	0.00	0.00	0.00	
001 Administration / General	506,570.29	466,178.09	1,237,914.57	1,058,200.95	1,409,417.00	1,370,592.00	
535 20 31 00 Operating Supplies - Admin. / Planning	32.48	0.00	0.00	0.00	0.00	0.00	
535 20 35 00 Small Tools & Equipment	0.00	0.00	41.31	0.00	0.00	0.00	
535 20 41 00 Professional Services	0.00	0.00	12,923.30	173,850.00	250,000.00	80,000.00	Wastewater Facility Plan Amendment
002 Administration / Planning	32.48	0.00	12,964.61	173,850.00	250,000.00	80,000.00	
535 50 10 00 Wages / OT	73,842.36	24,936.30	58.97	0.00	0.00	0.00	
535 50 20 00 Benefits	41,385.96	13,002.77	220.46	0.00	0.00	0.00	
535 50 20 01 Benefits - Uniforms	483.91	95.76	100.00	0.00	0.00	0.00	
535 50 31 00 Operating Supplies - Maintenance	3,592.90	2,656.48	226.19	147.07	0.00	0.00	
535 50 35 00 Small Tools / Equipment	222.34	2,123.95	86.93	0.00	0.00	0.00	
535 50 44 00 External Taxes & Levies	0.00	0.00	0.00	0.00	50.00	0.00	No budget
535 50 45 00 Operating Rentals/Leases	0.00	0.00	0.00	0.00	0.00	2,500.00	Based on annualization of 2017
535 50 48 00 Repairs / Maintenance	2,127.30	2,596.40	2,555.02	1,473.75	2,500.00	3,000.00	Outside contractor assistance on projects; budget request based on historical spending.
535 50 48 01 Maintenance Of Poplar Farm / Weed Control WWTP	512.50	9,052.74	2,212.50	1,135.00	0.00	150,000.00	Removal of poplar trees
535 50 49 96 Interfund Rentals - O & M	27,472.99	15,538.35	20,576.38	4,882.37	18,470.00	18,470.00	*
535 50 51 00 Intergov Services	30.00	730.00	2,830.75	30.00	500.00	500.00	Landfill fees
597 35 00 95 Interfund Rentals - Repl.	25,000.00	0.00	0.00	0.00	0.00	0.00	
003 Maintenance	174,670.26	70,732.75	28,867.20	7,668.19	21,520.00	174,470.00	
535 50 51 01 County 911 / Dispatch Services	2,096.00	2,096.00	2,096.00	2,096.00	2,096.00	2,096.00	
535 80 10 00 Wages / OT	127,617.14	112,250.64	42,298.36	0.00	0.00	0.00	
535 80 20 00 Personnel Benefits	65,046.24	53,029.91	13,649.46	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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535 80 20 02 Benefits - Uniforms	627.29	1,148.88	279.38	0.00	0.00	0.00	
535 80 31 00 Operating Supplies - General	54,950.15	34,645.06	7,472.93	28.29	0.00	0.00	
535 80 32 00 Fuel Consumed	1,996.01	1,515.61	91.52	0.00	0.00	0.00	
535 80 35 00 Small Tools / Equipment	1,179.61	170.98	0.00	0.00	0.00	0.00	
535 80 41 00 Professional Services	57,016.01	57,634.05	28,202.87	17,711.02	15,000.00	15,000.00	Toxics Management plan, IMESD services, Certification of lab equipment
535 80 42 00 Communication	410.64	1,612.16	619.76	0.00	0.00	0.00	
535 80 43 00 Travel	0.00	595.68	84.57	0.00	0.00	0.00	
535 80 45 00 Operating Rentals/Leases	4,595.29	2,672.82	0.00	0.00	0.00	0.00	
535 80 47 00 Public Utility Services	180,853.53	196,418.19	65,378.01	0.00	0.00	0.00	
535 80 48 00 Repairs / Maintenance Capital Reserve	20,908.65	24,218.10	32,545.53	59.87	25,000.00	25,000.00	Contractor work associated with repairs/maintenance outside of contract with CH2M.
535 80 49 02 Registration/Fees-Training Classes & Seminars	0.00	267.50	0.00	0.00	0.00	0.00	
535 80 49 96 Interfund Transfers - O&M	27,472.99	15,538.35	20,576.38	11,089.19	18,470.00	18,470.00	*
535 80 51 00 Intergov Services	111.93	6,278.87	2,398.96	3,967.92	11,000.00	13,000.00	NPDES permit, biosolids permit, lab accreditation, lien fees. Increase in permit fees.
594 35 64 02 Machinery & Equipment	24,026.09	47,844.15	6,044.81	0.00	0.00	0.00	
597 35 08 95 Interfund Rentals - Repl.	25,000.00	0.00	0.00	0.00	0.00	0.00	
004 Operations / General	593,907.57	557,936.95	221,738.54	34,952.29	71,566.00	73,566.00	
535 80 10 01 Wages / OT Testing	50,058.97	53,030.04	23,615.23	0.00	0.00	0.00	
535 80 20 01 Benefits - Testing	28,352.08	30,170.83	9,824.57	0.00	0.00	0.00	
535 80 31 02 Operating Supplies - Testing	11,894.99	8,035.34	1,062.90	0.00	0.00	0.00	
535 80 35 01 Sm Tools / Equipment	1,628.14	114.83	0.00	0.00	0.00	0.00	
535 80 41 01 Professional Services	19,800.45	22,509.33	7,805.20	0.00	0.00	0.00	
535 80 48 01 Repairs / Maintenance	516.77	620.00	0.00	0.00	0.00	0.00	
535 80 51 01 Intergovernmental Servs.	600.00	600.00	0.00	0.00	600.00	0.00	No budget requested due to outsourcing of WWTP operations
594 35 61 21 Sewer Utilities - Latecomer Utilities	0.00	1,413.64	706.82	0.00	0.00	0.00	
005 Operations / Testing	112,851.40	116,494.01	43,014.72	0.00	600.00		
010 Storm Drainage	0.00	0.00	0.00	0.00			
535 27 10 00 Sewer Utilities - Salaries & Wages	85,474.55	91,017.13	93,152.58	67,202.17	82,953.00	80,344.00	Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation.

5 YEAR BUDGET COMPARISON

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401 Wastewater Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
535 27 20 00 Sewer Utilities - Personnel Benefits	42,607.53	48,676.37	50,282.14	29,692.77	47,697.00	33,986.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
535 27 31 00 Sewer Utilities - Operating Supplies	3,667.68	1,995.50	3,769.78	3,265.83	3,000.00	3,000.00	Paper, billing paper, billing envelopes. Increase based on annualization.
535 27 31 01 Sewer Utilities - Office Supplies	174.70	1,099.26	913.60	1,152.88	2,000.00	2,000.00	
535 27 35 00 Sewer Utilities - Small Tools And Minor Equipment	301.06	143.13	0.00	121.04	200.00	200.00	
535 27 41 00 Sewer Utilities - Professional Services	19,430.93	15,071.50	24,158.74	31,185.28	45,996.00	26,000.00	Includes \$3,363 for BIAS Annual Service Agreement, \$177 for BIAS Backup Services, \$5,900 for audit, \$3,835 for billing statements (OutWest Printing), \$1,475 for WebCheck, \$1,180 for Autoread Software Annual Support, \$3,965 for Xpress Bill Pay, \$5,310 for credit card merchant account fees, and miscellaneous.
535 27 42 00 Sewer Utilities - Communications	9,104.49	9,143.05	8,430.91	5,992.83	9,000.00	9,000.00	Postage and telephone.
535 27 43 00 Sewer Utilities - Travel	0.00	568.36	441.57	140.79	500.00	500.00	
535 27 48 00 Sewer Utilities - Repairs & Maintenance	0.00	0.00	504.81	262.47	1,000.00	1,000.00	Copy machine charges.
535 27 49 00 Sewer Utilities - Miscellaneous	0.00	427.14	518.20	257.04	500.00	500.00	Memberships to Exchange Club, WFOA, SCWMCA. Increase due to change in allocation of costs based on employee cost centers.
535 27 49 01 Sewer Utilities - Registrations/Fees - Trainings & Seminars	307.50	48.93	491.45	305.51	500.00	750.00	Increase is necessary to provide adequate updated training to new staff on issues such as billing disputes, bankruptcy, collections processes, etc.
594 27 64 01 Sewer Utilities - Machinery & Equipment	0.00	4,564.10	0.00	0.00	0.00	0.00	
012 Finance	161,068.44	172,754.47	182,663.78	139,578.61	193,346.00	157,280.00	
535 Wastewater Utilities	1,549,100.44	1,384,096.27	1,727,163.42	1,414,250.04	1,946,449.00	1,855,908.00	
Total Wastewater Department:	1,550,730.02	1,385,381.48	1,728,975.42	1,414,515.60	1,948,949.00	1,858,408.00	

Capital Expenditures

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401 Wastewater Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 35 63 01 Other Improvements	208,992.66	176,364.89	22,497.17	0.00	0.00	0.00	
024 Capital Improvements	208,992.66	176,364.89	22,497.17	0.00	0.00	0.00	
594 35 64 03 Capital Expenditures/Expenses - Machinery & Equipment	50,034.61	0.00	0.00	0.00	0.00	0.00	
003 Capital Outlay	50,034.61	0.00	0.00	0.00			
594 35 41 00 Capital Expenditures/Expenses - Professional Services	27,792.00	0.00	0.00	0.00	0.00	0.00	
005 Planning & Design	27,792.00	0.00	0.00	0.00			
595 35 63 33 Other Improvements (CARS)	0.00	0.00	225,000.00	0.00	0.00	0.00	
011 C.A.R.S. Project	0.00	0.00	225,000.00	0.00			
594 Capital Improvements	77,826.61	0.00	225,000.00	0.00	0.00	0.00	
Total Capital Expenditures:	286,819.27	176,364.89	247,497.17	0.00	0.00	0.00	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balances							
508 80 00 41 Fund Ending Balance	0.00	0.00	0.00	0.00	329,376.00	550,921.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	329,376.00	550,921.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	329,376.00	550,921.00	
TOTAL EXPENDITURES:	1,838,018.02	1,612,134.18	2,026,811.92	1,549,943.24	2,413,975.00	2,615,929.00	
FUND GAIN/LOSS:	887,392.48	1,076,324.73	807,290.15	816,746.36	0.00	0.00	

5 YEAR BUDGET COMPARISON

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405 Appointment Keeper Transport

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
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Interfund Transfers

Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
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Grants

001 Indirect Federal Grants	0.00	0.00	0.00	0.00			
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Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	
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A.K.T.S. Program

Total A.K.T.S. Program:	0.00	0.00	0.00	0.00	0.00	0.00	
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TOTAL REVENUES:	265,123.86	85,158.65	16,064.36	13,266.84	13,200.00	0.00	
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Miscellaneous

547 90 41 00 Professional Financial / Banking Costs	23.63	11.62	4.05	0.00	0.00	0.00	
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025 Miscellaneous	23.63	11.62	4.05	0.00	0.00	0.00	
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Total Miscellaneous:	23.63	11.62	4.05	0.00	0.00	0.00	
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Interfund Transfers

597 00 04 05 Transfer To Current Expense	0.00	0.00	0.00	13,266.84	13,200.00	0.00	
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070 Operating Transfers	0.00	0.00	0.00	13,266.84	13,200.00	0.00	
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Total Interfund Transfers:	0.00	0.00	0.00	13,266.84	13,200.00	0.00	
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Grant Related Transactions

001 Capitalized Expenditures	0.00	0.00	0.00	0.00			
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5 YEAR BUDGET COMPARISON

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405 Appointment Keeper Transport

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Grant Related Transactions:	0.00	0.00	0.00	0.00	0.00	0.00	

Grants

001 Capitalized Expenditures	0.00	0.00	0.00	0.00			
Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	

A.K.T.S. Program

515 30 41 45 Legal Services - AKTS	922.50	1,801.60	0.00	0.00	0.00	0.00	
515 Legal	922.50	1,801.60	0.00	0.00	0.00	0.00	
547 80 10 00 Wages & OT	103,410.32	34,501.26	2,629.38	0.00	0.00	0.00	
547 80 10 01 AKTS Drivers - Volunteers	30,477.95	8,911.56	151.00	0.00	0.00	0.00	
547 80 20 00 Benefits	38,578.87	10,574.22	0.00	0.00	0.00	0.00	
547 80 20 01 Benefits Volunteers	4,505.34	1,397.74	0.00	0.00	0.00	0.00	
547 80 31 00 Operating Supplies - AKTS	184.97	0.00	0.00	0.00	0.00	0.00	
547 80 31 01 Office Supplies - AKTS	222.40	0.00	0.00	0.00	0.00	0.00	
547 80 32 00 Fuel	13,700.37	1,309.74	0.00	0.00	0.00	0.00	
547 80 41 00 Professional Services	17,864.02	4,252.80	0.00	0.00	0.00	0.00	
547 80 41 01 Prof. Services- Personnel Physicals AKTS	416.00	0.00	0.00	0.00	0.00	0.00	
547 80 42 00 Communications	1,494.50	834.38	0.00	0.00	0.00	0.00	
547 80 43 00 Travel	19.08	19.27	0.00	0.00	0.00	0.00	
547 80 44 00 External Taxes	2,776.07	1,010.79	13.09	0.00	0.00	0.00	
547 80 45 00 Operating Rentals	217.43	63.91	0.00	0.00	0.00	0.00	
547 80 48 00 Repairs/Maintenance	729.18	0.00	0.00	0.00	0.00	0.00	
547 80 49 00 Miscellaneous	205.00	0.00	0.00	0.00	0.00	0.00	
547 80 49 96 Interfund Rentals - O&M	7,947.77	4,655.43	0.00	0.00	0.00	0.00	
547 Transportation/Transit Systems	222,749.27	67,531.10	2,793.47	0.00	0.00	0.00	
Total A.K.T.S. Program:	223,671.77	69,332.70	2,793.47	0.00	0.00	0.00	

Capital Expenditures

001 Capitalized Expenditures	0.00	0.00	0.00	0.00			
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5 YEAR BUDGET COMPARISON

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405 Appointment Keeper Transport

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Capital Expenditures:	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balances							
Total Ending Balances:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	223,695.40	69,344.32	2,797.52	13,266.84	13,200.00	0.00	
FUND GAIN/LOSS:	41,428.46	15,814.33	13,266.84	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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410 Water Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 42 Beginning Balance - Water Capital Reserve Fund	148,836.31	168,892.24	189,018.02	109,329.21	109,393.00	652,551.00	*
001 Beginning Balances	148,836.31	168,892.24	189,018.02	109,329.21	109,393.00	652,551.00	
Total Beginning Balances:	148,836.31	168,892.24	189,018.02	109,329.21	109,393.00	652,551.00	
Permits & Licenses							
321 50 00 40 Utility Permits	0.00	0.00	0.00	192,800.00	100,000.00	140,000.00	40 new connections @ \$3500 each.
002 Non-Business License & Permits	0.00	0.00	0.00	192,800.00	100,000.00	140,000.00	
003 Licenses & Permits	0.00	0.00	0.00	192,800.00	100,000.00	140,000.00	
Total Permits & Licenses:	0.00	0.00	0.00	192,800.00	100,000.00	140,000.00	
Miscellaneous							
361 11 00 42 Investment Interest - Water Equip Reserv	126.87	190.94	361.56	446.60	300.00	300.00	
005 Other Miscellaneous Revenue	0.00	0.00	0.00	0.00			
025 Miscellaneous	126.87	190.94	361.56	446.60	300.00	300.00	
362 00 50 13 Lease Payment (Annual) - Consolidated Irrigation District #14	0.00	0.00	0.00	0.00	70,000.00	70,000.00	District 14 intertie contribution. Previously this revenue was posted to fund 413.
001 Rents & Leases	0.00	0.00	0.00	0.00	70,000.00	70,000.00	
026 Rentals & Leases	0.00	0.00	0.00	0.00	70,000.00	70,000.00	
Total Miscellaneous:	126.87	190.94	361.56	446.60	70,300.00	70,300.00	

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410 Water Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Interfund Transfers							
397 34 00 41 Interfund Transfer - Revenue Reserved For Rate-funded Capital	0.00	0.00	0.00	100,000.00	100,000.00	200,000.00	
397 34 00 95 INF Equip/Veh Lease/Repl.	0.00	20,000.00	20,000.00	54,000.00	54,000.00	113,000.00	
070 Operating Transfers	0.00	20,000.00	20,000.00	154,000.00	154,000.00	313,000.00	
Total Interfund Transfers:	0.00	20,000.00	20,000.00	154,000.00	154,000.00	313,000.00	
Loan Proceeds							
391 20 04 31 Revenue Bond Proceeds	0.00	0.00	0.00	0.00	0.00	3,140,000.00	Estimate
092 Loan Receipts	0.00	0.00	0.00	0.00	0.00	3,140,000.00	
391 80 00 41 DOH Loan Proceeds	0.00	0.00	0.00	0.00	3,000,000.00	0.00	
001 Direct State Loans	0.00	0.00	0.00	0.00	3,000,000.00	0.00	
111 State Loans	0.00	0.00	0.00	0.00	3,000,000.00	0.00	
Total Loan Proceeds:	0.00	0.00	0.00	0.00	3,000,000.00	3,140,000.00	
Equipment Rental & Replacement							
397 34 00 95 INF Equip/Veh Lease/Repl.	20,000.00	0.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	20,000.00	0.00	0.00	0.00	0.00	0.00	
Total Equipment Rental & Replacement:	20,000.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	168,963.18	189,083.18	209,379.58	456,575.81	3,433,693.00	4,315,851.00	
Miscellaneous							
534 10 41 41 Banking Service Fees/Charges - W Cap Res Fund	70.94	65.16	50.37	20.71	70.00	70.00	

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410 Water Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
025 Miscellaneous	70.94	65.16	50.37	20.71	70.00	70.00	
Total Miscellaneous:	70.94	65.16	50.37	20.71	70.00	70.00	

Interfund Transfers

Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
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Wastewater Department

594 40 64 41 Water Utility Equipment	0.00	0.00	0.00	41,722.11	28,000.00	0.00	
001 Capitalized Expenditures	0.00	0.00	0.00	41,722.11	28,000.00		
594 Capital Improvements	0.00	0.00	0.00	41,722.11	28,000.00	0.00	
Total Wastewater Department:	0.00	0.00	0.00	41,722.11	28,000.00	0.00	

Capital Expenditures

594 34 63 02 Water Utility Capital Expenditures	0.00	0.00	100,000.00	0.00	0.00	0.00	
011 C.A.R.S. Project	0.00	0.00	100,000.00	0.00			
024 Capital Improvements	0.00	0.00	100,000.00	0.00	0.00	0.00	
594 34 61 41 Water Utility Land And Land Improvements	0.00	0.00	0.00	0.00	0.00	200,000.00	Intangible Rights to Land placeholder
594 34 62 41 Water Utility Building Improvements	0.00	0.00	0.00	0.00	0.00	8,500.00	Infrastructure and HVAC upgrades to PW shop and water bldg.
594 34 63 01 Water Utility Capital - C Street	0.00	0.00	0.00	16,832.34	40,000.00	0.00	*
594 34 63 02 Water Utility Capital Expenditures	0.00	0.00	0.00	49,544.30	3,000,000.00	0.00	
594 40 63 03 Water Utility Capital Expenditures	0.00	0.00	0.00	0.00	0.00	2,700,000.00	New Well #2
594 40 64 41 Water Utility Equipment	0.00	0.00	0.00	0.00	0.00	375,000.00	Backhoe (\$125,000), Radio Read Meter system (\$250,000)
001 Capitalized Expenditures	0.00	0.00	0.00	66,376.64	3,040,000.00	3,283,500.00	

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410 Water Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 Capital Improvements	0.00	0.00	0.00	66,376.64	3,040,000.00	3,283,500.00	
Total Capital Expenditures:	0.00	0.00	100,000.00	66,376.64	3,040,000.00	3,283,500.00	
Ending Balances							
508 10 00 42 Ending Balance	0.00	0.00	0.00	0.00	365,623.00	1,032,281.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	365,623.00	1,032,281.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	365,623.00	1,032,281.00	
TOTAL EXPENDITURES:	70.94	65.16	100,050.37	108,119.46	3,433,693.00	4,315,851.00	
FUND GAIN/LOSS:	168,892.24	189,018.02	109,329.21	348,456.35	0.00	0.00	

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411 Wastewater Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 44 Beginning Balance - Wastewater Capital Reserve Fund	344,360.83	394,490.70	444,785.44	445,727.67	445,661.00	539,904.00	*
001 Beginning Balances	344,360.83	394,490.70	444,785.44	445,727.67	445,661.00	539,904.00	
Total Beginning Balances:	344,360.83	394,490.70	444,785.44	445,727.67	445,661.00	539,904.00	
Permits & Licenses							
321 50 00 41 Utility Permits	0.00	0.00	0.00	116,000.00	105,000.00	147,000.00	42 new connections @ \$3500 each.
002 Non-Business License & Permits	0.00	0.00	0.00	116,000.00	105,000.00	147,000.00	
003 Licenses & Permits	0.00	0.00	0.00	116,000.00	105,000.00	147,000.00	
Total Permits & Licenses:	0.00	0.00	0.00	116,000.00	105,000.00	147,000.00	
Miscellaneous							
361 11 00 43 Investment Interest - WW Equip Resev	294.61	447.37	1,090.64	1,771.79	500.00	1,000.00	Markets have improved.
005 Other Miscellaneous Revenue	0.00	0.00	0.00	0.00			
025 Miscellaneous	294.61	447.37	1,090.64	1,771.79	500.00	1,000.00	
Total Miscellaneous:	294.61	447.37	1,090.64	1,771.79	500.00	1,000.00	
Interfund Transfers							
397 00 04 11 Transfer From Wastewater Debt Service #412	0.00	0.00	0.00	470,000.00	470,000.00	0.00	*
397 35 00 95 INF Equip/Veh Lease/Repl.	0.00	25,000.00	25,000.00	67,650.00	67,650.00	53,200.00	Transfer for future capital replacements.
397 35 08 95 INF Equip/Veh Lease/Repl.	0.00	25,000.00	25,000.00	67,650.00	67,650.00	53,200.00	Transfer for future capital replacements.
397 40 14 11 Transfer For Rate Funded Capital	0.00	0.00	0.00	0.00	0.00	100,000.00	Transfer for rate funded capital.
397 41 24 11 Transfer Of Surplus To Capital Reserve	0.00	0.00	0.00	0.00	0.00	61,436.00	Transfer of surplus.

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411 Wastewater Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
070 Operating Transfers	0.00	50,000.00	50,000.00	605,300.00	605,300.00	267,836.00	
Total Interfund Transfers:	0.00	50,000.00	50,000.00	605,300.00	605,300.00	267,836.00	

Capital Contributions

002 Energy Incentive Agreements	0.00	0.00	0.00	0.00			
Total Capital Contributions:	0.00	0.00	0.00	0.00	0.00	0.00	

Wastewater Department

395 20 04 11 Compensation For Loss/Impairment Of Capital Assets	0.00	0.00	0.00	35,857.41	0.00	0.00	
090 Disposition Of Fixed Assets	0.00	0.00	0.00	35,857.41	0.00	0.00	
Total Wastewater Department:	0.00	0.00	0.00	35,857.41	0.00	0.00	

Equipment Rental & Replacement

397 35 00 95 INF Equip/Veh Lease/Repl.	50,000.00	0.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	50,000.00	0.00	0.00	0.00	0.00	0.00	
Total Equipment Rental & Replacement:	50,000.00	0.00	0.00	0.00	0.00	0.00	

TOTAL REVENUES:	394,655.44	444,938.07	495,876.08	1,204,656.87	1,156,461.00	955,740.00	
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Capital Equipment

594 35 64 41 Wastewater Capital Equipment	0.00	0.00	50,000.00	0.00	0.00	0.00	
009 Wastewater Utilities	0.00	0.00	50,000.00	0.00			
594 Capital Improvements	0.00	0.00	50,000.00	0.00	0.00	0.00	

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411 Wastewater Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Capital Equipment:	0.00	0.00	50,000.00	0.00	0.00	0.00	

Miscellaneous

535	10	41	41	Banking Service Fees/Charges - WW Cap Res Fund	164.74	152.63	148.41	66.52	175.00	50.00	No Banner Bank fees in 2018. These are State Investment Pool admin fees.
			025	Miscellaneous	164.74	152.63	148.41	66.52	175.00	50.00	
Total Miscellaneous:					164.74	152.63	148.41	66.52	175.00	50.00	

Wastewater Department

594	35	63	01	Other Improvements	0.00	0.00	0.00	19,788.76	40,000.00	0.00	*
			003	Capital Outlay	0.00	0.00	0.00	19,788.76	40,000.00		
594	35	64	41	Wastewater Capital Equipment	0.00	0.00	0.00	251,344.93	625,000.00	0.00	
			009	Wastewater Utilities	0.00	0.00	0.00	251,344.93	625,000.00		
594				Capital Improvements	0.00	0.00	0.00	271,133.69	665,000.00	0.00	
Total Wastewater Department:					0.00	0.00	0.00	271,133.69	665,000.00	0.00	

Capital Expenditures

			005	Planning & Design	0.00	0.00	0.00	0.00			
594	35	64	41	Wastewater Capital Equipment	0.00	0.00	0.00	0.00	0.00	450,000.00	Replace influent screen (\$150,000), various improvements to WWTP for Compliance issues (\$300,000)
			009	Wastewater Utilities	0.00	0.00	0.00	0.00		450,000.00	
595	35	63	33	Other Improvements	0.00	0.00	0.00	0.00	0.00	40,000.00	Replace sewer main alley south of 6th
			011	C.A.R.S. Project	0.00	0.00	0.00	0.00		40,000.00	

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411 Wastewater Capital Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 Capital Improvements	0.00	0.00	0.00	0.00	0.00	490,000.00	
Total Capital Expenditures:	0.00	0.00	0.00	0.00	0.00	490,000.00	
Ending Balances							
508 10 00 44 Ending Balance	0.00	0.00	0.00	0.00	491,286.00	465,690.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	491,286.00	465,690.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	491,286.00	465,690.00	
TOTAL EXPENDITURES:	164.74	152.63	50,148.41	271,200.21	1,156,461.00	955,740.00	
FUND GAIN/LOSS:	394,490.70	444,785.44	445,727.67	933,456.66	0.00	0.00	

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412 Wastewater Debt Service Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 51 Beginning Balance Wastewater Debt Service Fund	822,992.36	884,364.39	956,496.94	1,046,960.13	1,037,948.00	685,743.00	*
001 Beginning Balances	822,992.36	884,364.39	956,496.94	1,046,960.13	1,037,948.00	685,743.00	
Total Beginning Balances:	822,992.36	884,364.39	956,496.94	1,046,960.13	1,037,948.00	685,743.00	
Charges For Goods & Services							
343 50 00 51 LT Debt Collection For Sewer Utility	755,439.41	761,815.00	776,975.97	646,024.29	765,000.00	794,500.00	No increase in debt rate.
006 Charges For Goods & Services	755,439.41	761,815.00	776,975.97	646,024.29	765,000.00	794,500.00	
Total Charges For Goods & Services:	755,439.41	761,815.00	776,975.97	646,024.29	765,000.00	794,500.00	
Miscellaneous							
361 11 00 44 Investment Interest Earned	637.36	886.40	2,122.93	2,530.55	1,000.00	1,500.00	Markets have improved.
025 Miscellaneous	637.36	886.40	2,122.93	2,530.55	1,000.00	1,500.00	
Total Miscellaneous:	637.36	886.40	2,122.93	2,530.55	1,000.00	1,500.00	
TOTAL REVENUES:	1,579,069.13	1,647,065.79	1,735,595.84	1,695,514.97	1,803,948.00	1,481,743.00	
Miscellaneous							
535 10 41 42 Banking Service Fees/Charges - WW LTD Res Fund	357.25	306.59	292.05	164.24	320.00	25.00	No Banner Bank fees in 2018. These are State Investment Pool admin fees.
025 Miscellaneous	357.25	306.59	292.05	164.24	320.00	25.00	
Total Miscellaneous:	357.25	306.59	292.05	164.24	320.00	25.00	

Interfund Transfers

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412 Wastewater Debt Service Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
597 00 00 25 IFT To W/S Rev Bond #425 For Sewer Portion (40%)	42,435.00	43,337.00	43,912.00	42,626.00	42,626.00	0.00	*
597 00 04 11 Transfer To Wastewater Capital Reserve #411	0.00	0.00	0.00	470,000.00	470,000.00	0.00	*
597 41 24 01 Transfer Surplus To Operating Fund	0.00	0.00	0.00	0.00	0.00	72,758.00	Transfer surplus debt collections to operating fund.
597 41 24 11 Transfer Of Surplus To Capital Reserve	0.00	0.00	0.00	0.00	0.00	61,436.00	Transfer of surplus.
070 Operating Transfers	42,435.00	43,337.00	43,912.00	512,626.00	512,626.00	134,194.00	
Total Interfund Transfers:	42,435.00	43,337.00	43,912.00	512,626.00	512,626.00	134,194.00	

Long Term Debt Payment/Interes

591 35 78 51 Loan Payment SRF - Principal L990018A/B	259,168.20	259,168.20	259,168.20	259,168.20	259,169.00	259,169.00	Wastewater Treatment Plant. Pmts 32&33/39. 0%. Balance after 2018 pmts = \$658,419.
591 35 78 52 Loan Payment PWTF - Principal PW98-791-015	374,042.18	374,042.18	374,042.19	374,042.18	374,043.00	374,043.00	Wastewater Treatment Plant. Pmt 20/20. 1.0%. Balance after 2018 pmts = \$0.
001 Long Term Debt Redemption	633,210.38	633,210.38	633,210.39	633,210.38	633,212.00	633,212.00	
592 35 83 51 PWTF Loan Payment - Interest PW98-791-015	18,702.11	13,714.88	11,221.27	7,480.84	7,481.00	3,741.00	Wastewater Treatment Plant. Pmt 20/20. 1.0%. Balance after 2018 pmts = \$0.
002 Interest & Other Debt Costs	18,702.11	13,714.88	11,221.27	7,480.84	7,481.00	3,741.00	
591 Interest & Debt Service	651,912.49	646,925.26	644,431.66	640,691.22	640,693.00	636,953.00	
Total Long Term Debt Payment/Interes:	651,912.49	646,925.26	644,431.66	640,691.22	640,693.00	636,953.00	

Ending Balances

508 10 00 51 Ending Balance	0.00	0.00	0.00	0.00	650,309.00	710,571.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	650,309.00	710,571.00	

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412 Wastewater Debt Service Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Ending Balances:	0.00	0.00	0.00	0.00	650,309.00	710,571.00	
TOTAL EXPENDITURES:	694,704.74	690,568.85	688,635.71	1,153,481.46	1,803,948.00	1,481,743.00	
FUND GAIN/LOSS:	884,364.39	956,496.94	1,046,960.13	542,033.51	0.00	0.00	

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413 Water Capital Improvement Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 43 Beginning Balance - Water Capital Improvement Reserve/Debt Fund	780,037.23	877,471.74	989,816.95	1,118,554.66	1,108,381.00	1,253,448.00	*
001 Beginning Balances	780,037.23	877,471.74	989,816.95	1,118,554.66	1,108,381.00	1,253,448.00	
Total Beginning Balances:	780,037.23	877,471.74	989,816.95	1,118,554.66	1,108,381.00	1,253,448.00	
Miscellaneous							
362 00 50 13 Lease Payment (Annual) - Consolidated Irrigation District #14	70,000.00	70,000.00	70,000.00	0.00	0.00	0.00	
001 Rents & Leases	70,000.00	70,000.00	70,000.00	0.00	0.00	0.00	
026 Rentals & Leases	70,000.00	70,000.00	70,000.00	0.00	0.00	0.00	
Total Miscellaneous:	70,000.00	70,000.00	70,000.00	0.00	0.00	0.00	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Contributions							
Total Capital Contributions:	0.00	0.00	0.00	0.00	0.00	0.00	
Water Department							
343 40 01 43 Capital Reserve Fund Collections	645,873.32	656,134.29	670,815.95	608,286.02	740,000.00	825,000.00	An increase of \$1.76/month/account has been incorporated into this figure.
002 Administrative/Planning	645,873.32	656,134.29	670,815.95	608,286.02	740,000.00	825,000.00	
534 Water Utilities	645,873.32	656,134.29	670,815.95	608,286.02	740,000.00	825,000.00	

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413 Water Capital Improvement Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Water Department:	645,873.32	656,134.29	670,815.95	608,286.02	740,000.00	825,000.00	
Long Term Debt Payment/Interes							
361 11 00 13 Interest - Water Capital Reserve Fund	655.70	935.92	2,333.67	3,610.87	1,000.00	2,500.00	Markets have improved.
591 Interest & Debt Service	655.70	935.92	2,333.67	3,610.87	1,000.00	2,500.00	
Total Long Term Debt Payment/Interes:	655.70	935.92	2,333.67	3,610.87	1,000.00	2,500.00	
TOTAL REVENUES:	1,496,566.25	1,604,541.95	1,732,966.57	1,730,451.55	1,849,381.00	2,080,948.00	
Miscellaneous							
534 10 41 43 Banking Service Fees/Charges - W LTD Res Fund	367.05	325.06	322.43	194.83	350.00	350.00	
025 Miscellaneous	367.05	325.06	322.43	194.83	350.00	350.00	
Total Miscellaneous:	367.05	325.06	322.43	194.83	350.00	350.00	
Interfund Transfers							
597 00 00 26 IFT To W/S Rev Bond 07 - Water Portion (60%)	63,652.50	65,005.50	65,868.00	63,939.00	63,939.00	0.00	*
597 00 04 26 Transfer To Fund 426	0.00	0.00	0.00	0.00	140,000.00	300,000.00	Transfer for debt service on 2017 revenue bonds.
070 Operating Transfers	63,652.50	65,005.50	65,868.00	63,939.00	203,939.00	300,000.00	
Total Interfund Transfers:	63,652.50	65,005.50	65,868.00	63,939.00	203,939.00	300,000.00	
Long Term Debt Payment/Interes							
591 34 78 00 Loan Payment SRF Principal 04-65104-005	87,599.40	87,599.40	87,599.40	87,599.40	87,600.00	87,600.00	East Side Booster Station (water system). Pmt 14/20. 1.5%. Balance after 2018 pmt = \$613,199.

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413 Water Capital Improvement Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
591 34 78 01 Loan Payment PWTF Principal PW-05-691-010	168,885.24	168,885.23	168,885.24	168,885.23	168,886.00	168,886.00	East Side High Pressure Zone Water Project. Pmt 13/20. 0.5%. Balance after 2018 pmt = \$1,182,196.
591 34 78 04 Principal PWTF Loan 2007 PC08-951-011	253,664.48	253,664.48	253,664.48	253,664.48	253,665.00	253,665.00	East Side Water Project. Pmt 10/20. 0.5%. Balance after 2018 pmt = \$2,536,644.
591 34 78 05 Loan Payment DOH Well #1 Principal	0.00	0.00	0.00	0.00	0.00	102,184.00	Well #1/Looped Line. Pmt. 1/20 1.0%
001 Long Term Debt Redemption	510,149.12	510,149.11	510,149.12	510,149.11	510,151.00	612,335.00	
592 34 83 00 Loan Payment SRF Interest 04-65104-005	15,767.89	14,453.90	13,139.91	11,825.92	11,826.00	10,512.00	East Side Booster Station (water system). Pmt 14/20. 1.5%. Balance after 2018 pmt = \$613,199.
592 34 83 01 Loan Payment PWTF Interest PW-05-691-010	10,133.11	8,514.63	8,444.26	7,599.84	7,600.00	6,756.00	East Side High Pressure Zone Water Project. Pmt 13/20. 0.5%. Balance after 2018 pmt = \$1,182,196.
592 34 83 04 Interest PWTF Loan 2007 PC08-951-011	19,024.84	16,276.80	16,488.19	15,219.87	15,220.00	13,952.00	East Side Water Project. Pmt 10/20. 0.5%. Balance after 2018 pmt = \$2,536,644.
592 34 83 05 Interest Payment DOH Well #1	0.00	0.00	0.00	0.00	0.00	22,500.00	Well #1/Looped Line. Pmt. 1/20 1.0%
002 Interest & Other Debt Costs	44,925.84	39,245.33	38,072.36	34,645.63	34,646.00	53,720.00	
591 Interest & Debt Service	555,074.96	549,394.44	548,221.48	544,794.74	544,797.00	666,055.00	
Total Long Term Debt Payment/Interes:	555,074.96	549,394.44	548,221.48	544,794.74	544,797.00	666,055.00	
Ending Balances							
508 10 00 43 Ending Balance	0.00	0.00	0.00	0.00	1,100,295.00	1,114,543.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	1,100,295.00	1,114,543.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	1,100,295.00	1,114,543.00	
TOTAL EXPENDITURES:	619,094.51	614,725.00	614,411.91	608,928.57	1,849,381.00	2,080,948.00	

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413 Water Capital Improvement Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed Comment
FUND GAIN/LOSS:	877,471.74	989,816.95	1,118,554.66	1,121,522.98	0.00	0.00

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425 Water & Sewer Revenue Bond Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 25 Beginning Balance - Water/Sewer Revenue Bond Fund	3,456.60	3,161.60	3,053.20	2,781.69	2,642.00	136,504.00	*
001 Beginning Balances	3,456.60	3,161.60	3,053.20	2,781.69	2,642.00	136,504.00	
Total Beginning Balances:	3,456.60	3,161.60	3,053.20	2,781.69	2,642.00	136,504.00	
Miscellaneous							
361 11 00 25 Investment Interest	11.20	23.85	32.54	18.13	10.00	10.00	
001 Interest & Other Earnings	11.20	23.85	32.54	18.13	10.00	10.00	
025 Miscellaneous	11.20	23.85	32.54	18.13	10.00	10.00	
Total Miscellaneous:	11.20	23.85	32.54	18.13	10.00	10.00	
Interfund Transfers							
397 00 00 25 IFT W/S Revenue Bond #425 From WCIRF #413	63,652.50	65,005.50	65,868.00	63,939.00	63,939.00	0.00	Refunded in 2017
397 00 00 26 IFT W/S Revenue Bond #425 From WWDSF #412	42,435.00	43,337.00	43,912.00	42,626.00	42,626.00	0.00	Refunded in 2017
397 00 04 25 Transfer From Fund 426	0.00	0.00	0.00	0.00	116,600.00	0.00	*
070 Operating Transfers	106,087.50	108,342.50	109,780.00	106,565.00	223,165.00	0.00	
Total Interfund Transfers:	106,087.50	108,342.50	109,780.00	106,565.00	223,165.00	0.00	
TOTAL REVENUES:	109,555.30	111,527.95	112,865.74	109,364.82	225,817.00	136,514.00	
Miscellaneous							
538 51 41 25 Banking Service Fees/Charges - W/S Debt Res Fund	6.20	7.25	4.05	1.28	5.00	0.00	No budget
025 Miscellaneous	6.20	7.25	4.05	1.28	5.00	0.00	

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425 Water & Sewer Revenue Bond Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Total Miscellaneous:	6.20	7.25	4.05	1.28	5.00	0.00	
Long Term Debt Payment/Interes							
591 34 72 25 Principle Payment 2007 W/S Revenue Bond	70,000.00	75,000.00	80,000.00	80,000.00	80,000.00	0.00	Refunded in 2017 with 2017 Water Revenue Bonds.
001 Long Term Debt Redemption	70,000.00	75,000.00	80,000.00	80,000.00	80,000.00		
592 14 89 25 Other Admin Costs	300.00	425.00	300.00	300.00	425.00	0.00	*
592 34 83 25 Interest Payment 2007 W/S Revenue Bond	36,087.50	33,042.50	29,780.00	26,140.00	26,140.00	0.00	Refunded in 2017 with 2017 Water Revenue Bonds.
002 Interest & Other Debt Costs	36,387.50	33,467.50	30,080.00	26,440.00	26,565.00		
591 Interest & Debt Service	106,387.50	108,467.50	110,080.00	106,440.00	106,565.00	0.00	
Total Long Term Debt Payment/Interes:	106,387.50	108,467.50	110,080.00	106,440.00	106,565.00	0.00	
Ending Balances							
508 10 00 25 Ending Balance	0.00	0.00	0.00	0.00	119,247.00	136,514.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	119,247.00	136,514.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	119,247.00	136,514.00	
TOTAL EXPENDITURES:	106,393.70	108,474.75	110,084.05	106,441.28	225,817.00	136,514.00	
FUND GAIN/LOSS:	3,161.60	3,053.20	2,781.69	2,923.54	0.00	0.00	

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426 2007 Water/Sewer Bond Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 26 Beginning Balance - Water/Sewer Bond Reserve Fund	116,157.21	116,198.86	116,281.25	116,519.93	116,507.00	300,377.00	*
001 Beginning Balances	116,157.21	116,198.86	116,281.25	116,519.93	116,507.00	300,377.00	
Total Beginning Balances:	116,157.21	116,198.86	116,281.25	116,519.93	116,507.00	300,377.00	
Miscellaneous							
361 11 00 26 Interest Earned	94.43	125.45	276.27	371.64	150.00	200.00	Markets have improved.
001 Interest & Other Earnings	94.43	125.45	276.27	371.64	150.00	200.00	
025 Miscellaneous	94.43	125.45	276.27	371.64	150.00	200.00	
Total Miscellaneous:	94.43	125.45	276.27	371.64	150.00	200.00	
Interfund Transfers							
397 00 04 26 Transfer From Fund 413	0.00	0.00	0.00	0.00	140,000.00	300,000.00	Transfer for debt service.
070 Operating Transfers	0.00	0.00	0.00	0.00	140,000.00	300,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	140,000.00	300,000.00	
Loan Proceeds							
391 20 04 26 Revenue Bond Proceeds - Debt Reserve	0.00	0.00	0.00	0.00	140,000.00	0.00	No budget
092 Loan Receipts	0.00	0.00	0.00	0.00	140,000.00	0.00	
Total Loan Proceeds:	0.00	0.00	0.00	0.00	140,000.00	0.00	
TOTAL REVENUES:	116,251.64	116,324.31	116,557.52	116,891.57	396,657.00	600,577.00	

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426 2007 Water/Sewer Bond Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Miscellaneous							
538 51 41 26 Banking Service Fees/Charges - W/S Bond Res Fund	52.78	43.06	37.59	18.50	45.00	0.00	No budget
025 Miscellaneous	52.78	43.06	37.59	18.50	45.00	0.00	
Total Miscellaneous:	52.78	43.06	37.59	18.50	45.00	0.00	
Interfund Transfers							
597 00 04 25 Transfer To Fund 425	0.00	0.00	0.00	0.00	116,600.00	0.00	*
070 Operating Transfers	0.00	0.00	0.00	0.00	116,600.00	0.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	116,600.00	0.00	
Long Term Debt Payment/Interes							
591 34 20 17 Principle Payment On 2017 Revenue Bonds	0.00	0.00	0.00	0.00	85,000.00	169,525.00	2017 Water revenue bonds. Pmt 1/20. 2.88%. Balance after 2018 pmt = \$4,330,475.
001 Long Term Debt Redemption	0.00	0.00	0.00	0.00	85,000.00	169,525.00	
592 34 20 17 Interest Payment Of 2017 Revenue Bonds	0.00	0.00	0.00	0.00	55,000.00	129,600.00	2017 Water/Sewer revenue bonds. Pmt 1/20. 2.88%. Balance after 2018 pmt = \$4,330,475.
002 Interest & Other Debt Costs	0.00	0.00	0.00	0.00	55,000.00	129,600.00	
591 Interest & Debt Service	0.00	0.00	0.00	0.00	140,000.00	299,125.00	
Total Long Term Debt Payment/Interes:	0.00	0.00	0.00	0.00	140,000.00	299,125.00	
Ending Balances							
508 10 00 26 Ending Balance	0.00	0.00	0.00	0.00	140,012.00	301,452.00	*

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426 2007 Water/Sewer Bond Reserve Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	140,012.00	301,452.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	140,012.00	301,452.00	
TOTAL EXPENDITURES:	52.78	43.06	37.59	18.50	396,657.00	600,577.00	
FUND GAIN/LOSS:	116,198.86	116,281.25	116,519.93	116,873.07	0.00	0.00	

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431 Water System Construction Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 31 Beginning Fund Balance - Water System Construction Fund	86,435.30	0.00	0.00	0.00	0.00	0.00	*
001 Beginning Balances	86,435.30	0.00	0.00	0.00	0.00	0.00	
Total Beginning Balances:	86,435.30	0.00	0.00	0.00	0.00	0.00	
Miscellaneous							
361 11 00 31 Investment Interest	13.36	0.00	0.00	0.00	100.00	0.00	No budget
001 Interest & Other Earnings	13.36	0.00	0.00	0.00	100.00		
361 11 00 33 Interest Earned - PWTF	6.61	0.00	0.00	0.00	0.00	0.00	
009 PWTF Loan Related	6.61	0.00	0.00	0.00			
025 Miscellaneous	19.97	0.00	0.00	0.00	100.00	0.00	
Total Miscellaneous:	19.97	0.00	0.00	0.00	100.00	0.00	
Interfund Transfers							
397 00 04 32 Transfer From Water Fund 400	0.00	0.00	0.00	0.00	0.00	100,000.00	
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	100,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	100,000.00	
Loan Proceeds							
391 20 04 31 Revenue Bond Proceeds	0.00	0.00	0.00	0.00	2,000,000.00	0.00	
092 Loan Receipts	0.00	0.00	0.00	0.00	2,000,000.00	0.00	
391 80 00 41 DOH Loan Proceeds	0.00	0.00	0.00	0.00	0.00	4,500,000.00	DOH Loan proceeds for Well #1
001 Direct State Loans	0.00	0.00	0.00	0.00		4,500,000.00	

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431 Water System Construction Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
111 State Loans	0.00	0.00	0.00	0.00	0.00	4,500,000.00	
Total Loan Proceeds:	0.00	0.00	0.00	0.00	2,000,000.00	4,500,000.00	

Loan Proceeds

003 PWTF State Loans	0.00	0.00	0.00	0.00			
Total Loan Proceeds:	0.00	0.00	0.00	0.00	0.00	0.00	

TOTAL REVENUES:	86,455.27	0.00	0.00	0.00	2,000,100.00	4,600,000.00	
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Miscellaneous

534 10 49 31 Banking Service Fees/Charges - W Const Fund	10.82	0.00	0.00	0.00	50.00	50.00	
025 Miscellaneous	10.82	0.00	0.00	0.00	50.00	50.00	
Total Miscellaneous:	10.82	0.00	0.00	0.00	50.00	50.00	

Interfund Transfers

597 00 00 32 Interfund Transfer Fund 310 To Fund 400	86,444.45	0.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	86,444.45	0.00	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	86,444.45	0.00	0.00	0.00	0.00	0.00	

Capital Expenditures

002 Indirect Federal Loans	0.00	0.00	0.00	0.00			
003 PWTF State Loans	0.00	0.00	0.00	0.00			

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500 Equipment Rental & Replacement

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 80 00 50 Beginning Balance - Equipment Rental & Replacement Fund	327,516.54	328,630.57	278,270.91	266,387.54	158,273.00	117,900.00	*
001 Beginning Balances	327,516.54	328,630.57	278,270.91	266,387.54	158,273.00	117,900.00	
Total Beginning Balances:	327,516.54	328,630.57	278,270.91	266,387.54	158,273.00	117,900.00	
Miscellaneous							
361 11 00 50 Investment Interest	283.92	373.90	591.70	763.95	300.00	500.00	Markets have improved.
362 00 00 00 Equip & Vehicle Rental	4,557.95	1,667.69	893.98	1,636.84	500.00	1,000.00	Markets have improved.
001 Interest & Other Earnings	4,841.87	2,041.59	1,485.68	2,400.79	800.00	1,500.00	
369 91 00 50 Other Misc. Revenues	610.18	285.33	2,400.10	0.00	0.00	0.00	
005 Other Miscellaneous Revenue	610.18	285.33	2,400.10	0.00			
025 Miscellaneous	5,452.05	2,326.92	3,885.78	2,400.79	800.00	1,500.00	
Total Miscellaneous:	5,452.05	2,326.92	3,885.78	2,400.79	800.00	1,500.00	
Interfund Transfers							
397 00 00 50 Transfer From CE For Police Vehicle Purchase	84,061.83	15,000.00	0.00	0.00	0.00	0.00	
397 00 01 20 Interfund Transfer From Criminal Justice	0.00	30,000.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	84,061.83	45,000.00	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	84,061.83	45,000.00	0.00	0.00	0.00	0.00	
Loan Proceeds							
391 10 00 02 Proceeds LTGO 2015 Issue (Fire Engine)	0.00	200,554.00	248,204.18	0.00	0.00	0.00	

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500 Equipment Rental & Replacement

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
008 Fire Engine Bond	0.00	200,554.00	248,204.18	0.00			
092 Loan Receipts	0.00	200,554.00	248,204.18	0.00	0.00	0.00	
Total Loan Proceeds:	0.00	200,554.00	248,204.18	0.00	0.00	0.00	

Equipment Rental & Replacement

395 20 00 50 Insurance Compensation For Loss	0.00	2,061.31	0.00	0.00	0.00	0.00	
004 Insurance Recoveries	0.00	2,061.31	0.00	0.00			
020 Economic Environment	0.00	2,061.31	0.00	0.00	0.00	0.00	
348 65 00 01 INF - O & M	302,389.99	283,089.72	301,846.82	117,556.66	306,799.00	306,799.00	*
070 Operating Transfers	302,389.99	283,089.72	301,846.82	117,556.66	306,799.00	306,799.00	
Total Equipment Rental & Replacement:	302,389.99	285,151.03	301,846.82	117,556.66	306,799.00	306,799.00	

TOTAL REVENUES:	719,420.41	861,662.52	832,207.69	386,344.99	465,872.00	426,199.00
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Fire Department

594 22 64 75 Fire Engine Purchase	0.00	200,554.00	253,106.92	0.00	0.00	0.00
002 Fire Suppression	0.00	200,554.00	253,106.92	0.00		
594 22 64 76 Fire Mobilization Equipment	0.00	0.00	0.00	9,721.78	0.00	0.00
010 Mobilzation Program	0.00	0.00	0.00	9,721.78		
522 Fire Control	0.00	200,554.00	253,106.92	9,721.78	0.00	0.00
Total Fire Department:	0.00	200,554.00	253,106.92	9,721.78	0.00	0.00

Street Department

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500 Equipment Rental & Replacement

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
594 42 64 00 Equipment Purchase	0.00	0.00	0.00	83,705.77	66,000.00	0.00	No budget.
001 Capitalized Expenditures	0.00	0.00	0.00	83,705.77	66,000.00		
594 Capital Improvements	0.00	0.00	0.00	83,705.77	66,000.00	0.00	
Total Street Department:	0.00	0.00	0.00	83,705.77	66,000.00	0.00	

Equipment Rental & Replacement

548 70 10 00 Wages & OT	9,079.90	9,263.78	10,887.59	10,227.82	12,683.00	14,668.00	Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation.
548 70 20 00 Personnel Benefits	3,444.90	3,625.90	4,585.22	4,577.54	5,488.00	7,112.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
548 70 31 01 Office Supplies - ER&R Administration	0.00	350.95	326.34	60.09	500.00	500.00	Office supplies
548 70 35 00 Small Tools / Equipment	0.00	0.00	0.00	0.00	150.00	150.00	Misc. small office equipment
548 70 41 00 Professional Services	0.00	0.00	0.00	596.76	0.00	0.00	
548 70 42 00 Communication	953.35	750.57	610.52	359.28	750.00	600.00	Postage, phone, shipping. Increase in postage rates.
548 70 43 00 Travel	600.19	465.83	560.36	622.00	1,000.00	1,000.00	Per diem & lodging
548 70 46 00 Insurance	44,153.82	34,418.10	35,320.63	0.00	36,556.00	36,556.00	Estimate
548 70 47 00 Public Utility Services	7,548.31	7,432.78	5,480.60	5,090.15	8,000.00	8,000.00	Gas, water, sewer, power.
548 70 49 00 Miscellaneous	0.00	411.20	36.00	0.00	500.00	500.00	
548 70 49 01 Registrations/Fees - Training Classes & Seminars	495.00	1,271.10	495.60	1,006.91	1,000.00	1,000.00	Fire Apparatus School, Vehicle Maintenance Management School, Electrical Systems Training
548 70 51 00 Intergovernmental Services	64.50	0.00	0.00	0.00	0.00	0.00	
548 79 41 00 Professional Financial / Banking Costs	159.08	121.32	80.41	39.50	150.00	150.00	
594 48 64 02 Machinery / Equipment	0.00	0.00	0.00	1,450.27	0.00	0.00	
001 Administration/Overhead Costs	66,499.05	58,111.53	58,383.27	24,030.32	66,777.00	70,236.00	
548 68 10 00 Wages & OT	52,799.82	54,066.13	55,388.31	46,069.85	56,123.00	57,521.00	Reflects 2.5% COLA

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500 Equipment Rental & Replacement

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
548 68 20 00 Benefits	28,844.59	30,425.91	32,078.86	28,424.07	33,947.00	37,692.00	This includes a 2% discount the city earned on its medical premiums by becoming a "Well City" beginning in 2015 and the addition of long term disability insurance to our benefit package.
548 68 20 01 Benefits - Uniforms	0.00	390.84	0.00	497.31	500.00	500.00	Uniform, safety boots, PPE
548 68 31 00 Operating Supplies - General	48,752.64	53,270.33	42,135.47	38,335.37	50,000.00	50,000.00	Oils, lubricant, electrical parts, building maintenance supplies, vehicle parts, etc.
548 68 32 00 Fuel Consumed	67,930.45	44,572.68	41,917.71	37,475.39	55,000.00	55,000.00	Gas & diesel
548 68 35 00 Small Tools / Equipment	2,429.70	1,424.38	1,732.48	1,313.58	1,500.00	1,500.00	Specialized tools for repair work, misc. small hand and power tools
548 68 44 00 External Taxes	309.19	294.87	663.91	567.82	750.00	1,000.00	Based on 2017 annualization
548 68 48 00 Repairs / Maintenance	39,154.04	48,326.63	37,369.50	20,395.57	42,000.00	42,000.00	Tire Work, Engine Work, Transmission Work, Fabricating, Hydraulic Work, etc by others
548 68 49 00 Miscellaneous	8.53	0.00	0.00	0.00	0.00	0.00	
594 48 64 01 Machinery / Equipment	0.00	0.00	33,534.87	0.00	0.00	0.00	
002 Operations / General	240,228.96	232,771.77	244,821.11	173,078.96	239,820.00	245,213.00	
548 Equipment Rental & Replacement	306,728.01	290,883.30	303,204.38	197,109.28	306,597.00	315,449.00	
Total Equipment Rental & Replacement:	306,728.01	290,883.30	303,204.38	197,109.28	306,597.00	315,449.00	

Capital Expenditures

594 21 64 00 Vehicle/Equip Purchase - PD Replacement Of Vehicle	0.00	76,704.42	7,488.10	0.00	0.00	0.00	
521 Law Enforcement	0.00	76,704.42	7,488.10	0.00	0.00	0.00	
594 48 64 00 Machinery / Equipment	0.00	13,749.89	0.00	0.00	0.00	0.00	
560 Equipment Replacement	0.00	13,749.89	0.00	0.00	0.00	0.00	
594 21 64 00 Vehicle/Equip Purchase - PD Replacement Of Vehicle	84,061.83	0.00	0.00	0.00	0.00	0.00	
594 42 64 00 Equipment Purchase	0.00	1,500.00	2,020.75	0.00	0.00	0.00	
594 Capital Improvements	84,061.83	1,500.00	2,020.75	0.00	0.00	0.00	
Total Capital Expenditures:	84,061.83	91,954.31	9,508.85	0.00	0.00	0.00	

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500 Equipment Rental & Replacement

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Ending Balances							
508 80 00 50 Fund Ending Balance	0.00	0.00	0.00	0.00	93,275.00	110,750.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	93,275.00	110,750.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	93,275.00	110,750.00	
TOTAL EXPENDITURES:	390,789.84	583,391.61	565,820.15	290,536.83	465,872.00	426,199.00	
FUND GAIN/LOSS:	328,630.57	278,270.91	266,387.54	95,808.16	0.00	0.00	

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625 Flexible Benefits Plan Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 62 Beginning Balance - Flexible Benefits Plan Fund	7,417.10	10,628.12	8,586.11	6,552.10	840.00	8,004.00	*
001 Beginning Balances	7,417.10	10,628.12	8,586.11	6,552.10	840.00	8,004.00	
Total Beginning Balances:	7,417.10	10,628.12	8,586.11	6,552.10	840.00	8,004.00	
Miscellaneous							
389 40 00 73 Trust Contribs Employee	10,444.89	11,599.99	11,152.50	9,242.62	17,000.00	13,000.00	Contributions by employees to flexible benefits plan
025 Miscellaneous	10,444.89	11,599.99	11,152.50	9,242.62	17,000.00	13,000.00	
Total Miscellaneous:	10,444.89	11,599.99	11,152.50	9,242.62	17,000.00	13,000.00	
TOTAL REVENUES:	17,861.99	22,228.11	19,738.61	15,794.72	17,840.00	21,004.00	
Human Resources							
586 73 00 00 Unreimbursed Medical Pays	7,233.87	13,642.00	0.00	0.00	0.00	0.00	
589 40 00 73 Unreimbursed Medical Pays	0.00	0.00	13,186.51	9,279.33	17,000.00	13,000.00	
041 Employee Benefits	7,233.87	13,642.00	13,186.51	9,279.33	17,000.00	13,000.00	
Total Human Resources:	7,233.87	13,642.00	13,186.51	9,279.33	17,000.00	13,000.00	
Ending Balances							
508 10 00 62 Ending Fund Balance	0.00	0.00	0.00	0.00	840.00	8,004.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	840.00	8,004.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	840.00	8,004.00	
TOTAL EXPENDITURES:	7,233.87	13,642.00	13,186.51	9,279.33	17,840.00	21,004.00	

5 YEAR BUDGET COMPARISON

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625 Flexible Benefits Plan Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed Comment
FUND GAIN/LOSS:	10,628.12	8,586.11	6,552.10	6,515.39	0.00	0.00

5 YEAR BUDGET COMPARISON

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635 Municipal Court Trust Account

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
Beginning Balances							
308 10 00 14 Beginning Balance Forward - Municipal Court Trust Account	1,001.88	1,336.88	1,336.88	0.00	0.00	0.00	
001 Beginning Balances	1,001.88	1,336.88	1,336.88	0.00	0.00	0.00	
Total Beginning Balances:	1,001.88	1,336.88	1,336.88	0.00	0.00	0.00	
Non-Revenues							
008 NSF	0.00	0.00	0.00	0.00			
Total Non-Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	
Municipal Court							
389 00 00 12 Municipal Court Deposits	335.00	0.00	0.00	0.00	0.00	0.00	
004 Municipal Court Deposits	335.00	0.00	0.00	0.00			
512 Municipal Court	335.00	0.00	0.00	0.00	0.00	0.00	
Total Municipal Court:	335.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,336.88	1,336.88	1,336.88	0.00	0.00	0.00	
Interfund Transfers							
597 00 00 63 Transfer From Municipal Court Trust To Current Expense Fund	0.00	0.00	1,336.88	0.00	0.00	0.00	
070 Operating Transfers	0.00	0.00	1,336.88	0.00	0.00	0.00	
Total Interfund Transfers:	0.00	0.00	1,336.88	0.00	0.00	0.00	

Municipal Court

5 YEAR BUDGET COMPARISON

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635 Municipal Court Trust Account

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed	Comment
001 Municipal Court	0.00	0.00	0.00	0.00			
005 Municipal Court Checks Issued	0.00	0.00	0.00	0.00			
Total Municipal Court:	0.00	0.00	0.00	0.00	0.00	0.00	
Ending Balances							
Total Ending Balances:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	1,336.88	0.00	0.00	0.00	
FUND GAIN/LOSS:	1,336.88	1,336.88	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed
001 Current Expense Fund	6,535,797.06	7,108,108.47	7,578,638.99	6,247,153.37	7,373,552.00	7,557,362.00
012 Technology Reserve Fund	68,956.96	148,716.72	240,228.36	362,839.14	356,630.00	397,805.00
061 Employee Benefit Reserve Fund	100,087.54	200,161.84	250,585.22	301,217.63	300,737.00	291,735.00
100 Street Fund	1,270,790.20	1,317,628.28	1,234,089.71	1,151,507.61	1,257,588.00	734,562.00
120 Criminal Justice Fund	35,889.99	43,979.93	25,679.70	34,784.95	38,092.00	45,136.00
121 Forfeited Proceeds Fund	6,967.50	10,009.89	10,036.10	13,992.68	13,228.00	12,916.00
130 Hotel/Motel Tax				886.00		5,000.00
201 ULTGO Bond Fund	439,293.81	506,374.45	505,924.96	505,527.70	505,409.00	504,735.00
202 LTGO Bond Fund	77,326.71	3,258.86	100,014.49	104,901.35	104,893.00	104,000.00
235 Commercial Drive Bond Debt Service Fund	221,252.51	221,304.29	281,318.83	281,727.98	281,407.00	282,031.00
301 Street Capital Contribution Fund	227,609.40	249,362.77	16,599.62	47,251.92	131,045.00	176,048.00
305 Capital Improvement Fund (REET)	252,189.87	364,367.22	395,883.59	252,918.13	278,169.00	128,245.00
306 Capital Improvement Fund (REET 2)				61,754.80	100,000.00	290,398.00
309 Myra Road Fund	448,374.97	446,067.44	212,360.61			
311 Street Improvement Fund	55,761.63	55,796.46	55,908.28	390,649.84	928,731.00	1,566,766.00
315 Facility Maintenance Reserve Fund (CE)	200,288.51	250,477.76	343,127.10	339,582.48	267,951.00	140,536.00
320 Equipment Reserve Fund				422,603.12	391,000.00	685,280.00
330 Economic Development Fund	7,884,959.09	9,765,806.72	7,643,242.24	815,899.45	341,662.00	204,760.00
340 Economic Development Reserve Fund	64.89	64.86	64.86	64.86	65.00	65.00
400 Water Fund	1,772,890.61	1,795,181.19	1,773,698.53	1,684,004.36	1,682,331.00	2,076,939.00
401 Wastewater Fund	2,725,410.50	2,688,458.91	2,834,102.07	2,366,689.60	2,413,975.00	2,615,929.00
405 Appointment Keeper Transport	265,123.86	85,158.65	16,064.36	13,266.84	13,200.00	
410 Water Capital Reserve Fund	168,963.18	189,083.18	209,379.58	456,575.81	3,433,693.00	4,315,851.00
411 Wastewater Capital Reserve Fund	394,655.44	444,938.07	495,876.08	1,204,656.87	1,156,461.00	955,740.00
412 Wastewater Debt Service Fund	1,579,069.13	1,647,065.79	1,735,595.84	1,695,514.97	1,803,948.00	1,481,743.00
413 Water Capital Improvement Reserve Fund	1,496,566.25	1,604,541.95	1,732,966.57	1,730,451.55	1,849,381.00	2,080,948.00
425 Water & Sewer Revenue Bond Fund	109,555.30	111,527.95	112,865.74	109,364.82	225,817.00	136,514.00
426 2007 Water/Sewer Bond Reserve Fund	116,251.64	116,324.31	116,557.52	116,891.57	396,657.00	600,577.00
431 Water System Construction Fund	86,455.27				2,000,100.00	4,600,000.00
500 Equipment Rental & Replacement	719,420.41	861,662.52	832,207.69	386,344.99	465,872.00	426,199.00
625 Flexible Benefits Plan Fund	17,861.99	22,228.11	19,738.61	15,794.72	17,840.00	21,004.00
635 Municipal Court Trust Account	1,336.88	1,336.88	1,336.88			
	27,279,171.10	30,258,993.47	28,774,092.13	21,114,819.11	28,129,434.00	32,438,824.00
001 Current Expense Fund	4,481,882.62	4,559,244.83	5,254,345.83	4,785,715.01	7,373,552.00	7,557,362.00
012 Technology Reserve Fund	45,350.22	33,961.85	43,953.28	78,991.95	356,630.00	397,805.00
061 Employee Benefit Reserve Fund	33.72	37.07	64.36	33,869.25	300,737.00	291,735.00
100 Street Fund	827,020.01	998,290.12	643,341.74	929,068.06	1,257,588.00	734,562.00
120 Criminal Justice Fund	3,213.59	30,009.11	6.49	3,559.74	38,092.00	45,136.00
121 Forfeited Proceeds Fund	2.60	4,659.48	2.81	2,214.35	13,228.00	12,916.00
130 Hotel/Motel Tax						5,000.00
201 ULTGO Bond Fund	422,163.25	491,457.48	490,882.64	490,415.18	505,409.00	504,735.00
202 LTGO Bond Fund	74,068.11	3,258.86	48,043.49	52,931.84	104,893.00	104,000.00
235 Commercial Drive Bond Debt Service Fund	140,520.37	140,513.61	140,523.94	140,506.06	281,407.00	282,031.00

5 YEAR BUDGET COMPARISON

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Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Proposed
301 Street Capital Contribution Fund		233,347.24	574.06	31,220.98	131,045.00	176,048.00
305 Capital Improvement Fund (REET)	89.60	103,619.18	253,620.39	102,666.53	278,169.00	128,245.00
306 Capital Improvement Fund (REET 2)				0.52	100,000.00	290,398.00
309 Myra Road Fund	2,621.21	233,744.46	212,360.61			
311 Street Improvement Fund	25.32	20.70	55,771.00	167,775.10	928,731.00	1,566,766.00
315 Facility Maintenance Reserve Fund (CE)	67.56	8,108.81	4,465.99	124,600.20	267,951.00	140,536.00
320 Equipment Reserve Fund				10.49	391,000.00	685,280.00
330 Economic Development Fund	663,194.25	4,888,325.80	6,949,493.27	691,000.28	341,662.00	204,760.00
340 Economic Development Reserve Fund	0.03				65.00	65.00
400 Water Fund	1,080,409.91	1,133,200.39	1,030,213.46	850,874.17	1,682,331.00	2,076,939.00
401 Wastewater Fund	1,838,018.02	1,612,134.18	2,026,811.92	1,549,943.24	2,413,975.00	2,615,929.00
405 Appointment Keeper Transport	223,695.40	69,344.32	2,797.52	13,266.84	13,200.00	
410 Water Capital Reserve Fund	70.94	65.16	100,050.37	108,119.46	3,433,693.00	4,315,851.00
411 Wastewater Capital Reserve Fund	164.74	152.63	50,148.41	271,200.21	1,156,461.00	955,740.00
412 Wastewater Debt Service Fund	694,704.74	690,568.85	688,635.71	1,153,481.46	1,803,948.00	1,481,743.00
413 Water Capital Improvement Reserve Fund	619,094.51	614,725.00	614,411.91	608,928.57	1,849,381.00	2,080,948.00
425 Water & Sewer Revenue Bond Fund	106,393.70	108,474.75	110,084.05	106,441.28	225,817.00	136,514.00
426 2007 Water/Sewer Bond Reserve Fund	52.78	43.06	37.59	18.50	396,657.00	600,577.00
431 Water System Construction Fund	86,455.27				2,000,100.00	4,600,000.00
500 Equipment Rental & Replacement	390,789.84	583,391.61	565,820.15	290,536.83	465,872.00	426,199.00
625 Flexible Benefits Plan Fund	7,233.87	13,642.00	13,186.51	9,279.33	17,840.00	21,004.00
635 Municipal Court Trust Account			1,336.88			
	11,707,336.18	16,554,340.55	19,300,984.38	12,596,635.43	28,129,434.00	32,438,824.00
FUNDS GAIN/LOSS:	15,571,834.92	13,704,652.92	9,473,107.75	8,518,183.68	0.00	0.00