

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 | 1,785,139.08 | 1,822,106.00 | 1,885,724.00 | Based on valuation provided by the county. |
| 001 General Property Tax | 1,632,865.67 | 1,773,979.67 | 1,790,058.75 | 1,785,139.08 | 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 | 982,526.15 | 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 | 194,461.39 | 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 | 14,008.93 | 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 | 114,494.03 | 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 | 1,305,490.50 | 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 | 366,831.17 | 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 | 81,779.03 | 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 | 90,000.00 | Basin Disposal; includes increase in tax from 6% to 10%. |
| 316 46 00 00 Utility Tax - Priv Utils Cable | 74,345.37 | 63,741.29 | 69,226.13 | 55,989.14 | 60,000.00 | 100,000.00 | Charter Communications; trending down with more users on satellite and internet television. Includes increase in tax from 6% to 10%. |
| 316 47 00 00 Utility Tax - Priv Utils Telephone | 140,093.85 | 145,101.94 | 126,694.79 | 112,968.40 | 130,000.00 | 140,000.00 | Century Link, Verizon, Sprint, Cingular, Charter Advanced, Inland Cellular, T-Mobile, Charter Fiberlink, Orbitcom, etc. |
| 316 48 00 00 Utility Tax - Priv Utils Water | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 220,000.00 | New tax of 10% on water utility sales within city limits. |

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| 316 49 00 00 Utility Tax - Priv Utils Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 260,000.00 | New tax of 10% on wastewater utility sales within city limits. |
| 003 Business Tax | 718,414.99 | 700,368.43 | 677,085.49 | 669,329.40 | 680,000.00 | 1,300,000.00 | |
| 342 21 51 02 Emergency Medical Services | 253,575.61 | 285,773.25 | 302,335.73 | 303,069.22 | 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 | 303,069.22 | 290,000.00 | 290,000.00 | |
| 002 Taxes | 4,124,246.97 | 4,294,026.28 | 4,331,573.05 | 4,063,028.20 | 4,322,106.00 | 5,029,224.00 | |
| Total Taxes: | 4,124,246.97 | 4,294,026.28 | 4,331,573.05 | 4,063,028.20 | 4,322,106.00 | 5,029,224.00 | |

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 | 154,366.50 | 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 | 78,938.10 | 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 | 1,781.00 | 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 | 238,162.60 | 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 | 313,051.18 | 244,000.00 | 297,000.00 | |
| Total Permits & Licenses: | 241,607.24 | 323,224.93 | 233,583.00 | 313,051.18 | 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 | |
|--|--------|--------|--------|-------|------|------|--|

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| 002 General Government | 108.80 | 153.40 | 159.88 | 44.15 | | | |
| 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 | 2,757.96 | 3,000.00 | 2,000.00 | |
| 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 | 500.00 | 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 | 11,255.57 | 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 | 800.00 | 300.00 | 500.00 | |
| 008 Fire Department | 900.00 | 300.00 | 1,100.00 | 1,250.00 | 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 | |

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| 342 10 00 00 Law Enforcement Services | 4,658.20 | 3,160.22 | 882.80 | 1,422.37 | 750.00 | 11,500.00 | Fingerprints, VISA clearance letters, other miscellaneous fees. \$10,000 for DUI cost recovery. |
| 342 10 00 01 Law Enforcement Services - Non LEOFF | 0.00 | 0.00 | 0.00 | 179.31 | 0.00 | 0.00 | |
| 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 | 1,601.68 | 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 | 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 | 1,260.00 | 1,000.00 | 1,000.00 | |
| 524 Building Inspection | 1,290.00 | 1,890.00 | 1,890.00 | 1,307.00 | 1,000.00 | 1,000.00 | |
| Total Charges For Goods & Services: | 28,809.64 | 34,379.70 | 34,683.40 | 41,398.40 | 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 | |

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| 353 10 00 00 Traffic Infraction Penalties | 61,062.67 | 38,598.50 | 32,278.94 | 30,505.63 | 30,000.00 | 30,000.00 | These revenues have decreased across all entities county-wide. Difficult to |
| 001 Municipal Court | 61,062.67 | 38,598.50 | 32,278.94 | 30,505.63 | 30,000.00 | 30,000.00 | |
| 512 Municipal Court | 61,062.67 | 38,598.50 | 32,278.94 | 30,505.63 | 30,000.00 | 30,000.00 | |
| Total Fines & Forfeits: | 61,262.67 | 38,948.50 | 32,598.94 | 30,605.63 | 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 | 12,834.22 | 6,000.00 | 13,000.00 | Markets have improved. |
| 361 40 00 00 Sales Interest | 270.24 | 639.97 | 922.45 | 969.58 | 500.00 | 500.00 | |
| 001 Interest & Other Earnings | 2,661.18 | 4,174.36 | 9,452.58 | 13,803.80 | 6,500.00 | 13,500.00 | |
| 362 00 50 01 Water Tower Space Rental | 72,726.13 | 77,596.29 | 81,721.47 | 88,992.69 | 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 | 88,992.69 | 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 | 1,310.79 | 0.00 | 0.00 | |
| 369 91 00 02 Misc - Police Fees | 1,181.13 | 676.11 | 788.55 | 516.95 | 500.00 | 500.00 | |
| 369 91 00 09 NSF Charges Collected | 0.00 | 0.00 | 0.00 | 20.00 | 0.00 | 0.00 | |

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| 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. |
| 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 | 35,405.01 | 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 | 138,201.50 | 82,000.00 | 139,700.00 | |
| Total Miscellaneous: | 86,803.93 | 89,585.51 | 94,556.29 | 138,201.50 | 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 | 7,220.00 | 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 | 7,220.00 | | 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 | 7,220.00 | 0.00 | 28,635.00 | |
| Total Contributions / Donations Priv: | 2,000.00 | 5,000.00 | 135.00 | 7,220.00 | 0.00 | 28,635.00 | |

Interfund Transfers

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| 397 00 00 00 Interfund Transfer To CE | 0.00 | 3,258.46 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 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 | 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 |
| 333 20 62 00 WASPC-Traffic Safety Equipment Grant | 0.00 | 0.00 | 0.00 | 981.02 | 0.00 | 0.00 | |
| 002 Police Department Grants | 949.70 | 0.00 | 0.00 | 981.02 | | 3,375.00 | |
| 101 Indirect Federal Grants | 949.70 | 0.00 | 0.00 | 981.02 | 0.00 | 3,375.00 | |

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| 334 06 90 00 State Grant-Other | 0.00 | 2,317.80 | 1,317.60 | 1,976.40 | 0.00 | 0.00 | |
| 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 | 9,318.75 | 79,567.00 | 18,000.00 | Balance of grant reimbursing stormwater design. |
| 001 State Grants | 0.00 | 0.00 | 17,149.21 | 9,318.75 | 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 | 65,374.18 | 261,107.00 | 26,800.00 | |
| Total Grants: | 2,422.70 | 3,658.80 | 19,756.81 | 66,355.20 | 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 | 1,401.38 | 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 | 44,571.77 | 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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001 Current Expense Fund

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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 | 189,976.71 | 210,794.00 | 221,903.00 | |
| Total State Shared Revenues: | 161,361.01 | 187,133.29 | 238,865.56 | 189,976.71 | 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 | -98.16 | 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 | 1,134.00 | 0.00 | 0.00 | |
| 389 30 00 24 State Building Code Fee | 579.50 | 830.00 | 642.75 | 600.98 | 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 | 2,041.21 | 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 | 3,297.49 | 1,000.00 | 1,000.00 | |
| 005 Non-Revenues | 2,094.34 | 1,211.98 | 1,478.15 | 3,297.49 | 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 | 41.63 | 0.00 | 0.00 | |
| 006 Developer / Deposits | 0.00 | 53,781.25 | 43.81 | 41.63 | | | |
| 080 Non-Revenues | 2,940.87 | 61,151.66 | 7,974.14 | 5,380.33 | 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 | 5,380.33 | 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 | 55,173.84 | 0.00 | 45,000.00 | |
| 013 Interlocal Fire Response | 5,549.19 | 10,498.98 | 28,653.50 | 55,173.84 | | 45,000.00 | |
| 522 Fire Control | 5,549.19 | 10,498.98 | 28,653.50 | 55,173.84 | 0.00 | 45,000.00 | |
| Total Fire Department: | 5,549.19 | 10,498.98 | 28,653.50 | 55,173.84 | 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 | |

5 YEAR BUDGET COMPARISON

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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 | 7,253,764.75 | 7,373,552.00 | 8,107,362.00 | |
| 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 | 436,300.00 | |
| 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 | 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 | 50,000.00 | |
| 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. |

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| 597 00 00 33 Transfer To Econ Dev Const Fund 330 | 0.00 | 0.00 | 325,000.00 | 0.00 | 0.00 | 0.00 | |
| 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 | 1,286,534.00 | |
| Total Interfund Transfers: | 1,434,123.83 | 1,394,678.00 | 1,878,702.00 | 1,246,731.00 | 1,246,731.00 | 1,286,534.00 | |

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 | |
|---|------|------|--------|--------|--------|--------|--|

5 YEAR BUDGET COMPARISON

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| 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 |
| 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 | -119.86 | 200.00 | 200.00 | |
| 511 70 51 00 Lobbying Agreement - Port | 14,340.26 | 12,161.86 | 12,210.76 | 9,000.00 | 13,200.00 | 17,000.00 | Shared cost with WW County, and Port of WW for lobbying services. |
| 001 | 14,578.99 | 12,649.41 | 13,230.02 | 21,743.06 | 39,500.00 | 18,300.00 | |
| 511 30 44 01 Advertising / Publication | 2,082.78 | 1,342.25 | 1,177.42 | 1,272.44 | 1,500.00 | 1,500.00 | |
| 002 | 2,082.78 | 1,342.25 | 1,177.42 | 1,272.44 | 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 | 262.17 | 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 | 884.74 | 321.98 | 751.91 | 1,691.09 | 4,350.00 | 4,100.00 | |
| 511 60 10 00 Wages & Overtime | 38,700.12 | 41,107.61 | 30,007.03 | 28,875.00 | 31,500.00 | 31,500.00 | Councilmember salaries. |
| 511 60 20 00 Personnel Benefits | 3,058.55 | 3,259.99 | 2,369.02 | 2,278.64 | 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 | 144.04 | 100.00 | 100.00 | |
| 511 60 49 00 Misc/Contingency Expense | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 150.00 | |
| 004 | 42,073.27 | 44,443.45 | 32,462.54 | 31,297.68 | 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. |

5 YEAR BUDGET COMPARISON

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|---|------------------|------------------|------------------|------------------|----------------------|------------------|--------------------------|
| 514 40 51 00 Intergov. Services - Voter | 17,388.87 | 16,891.55 | 18,334.69 | 19,810.56 | 19,000.00 | 20,000.00 | City voter registration. |
| 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 | 75,814.83 | 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 | 75,814.83 | 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 | 83,662.00 | 95,660.00 | 101,317.00 | Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation. |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|------------|--|

5 YEAR BUDGET COMPARISON

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|---|----------------|----------------|----------------|----------------|----------------------|------------------|--|
| 513 10 20 00 Personnel Benefits | 12,504.73 | 12,858.92 | 9,826.35 | 26,336.61 | 26,724.00 | 33,066.00 | 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 | 1,718.30 | 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 | 2,372.34 | 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 | 121,354.00 | 139,634.00 | 148,233.00 | |
| 513 10 10 01 Wages & Overtime Exec Asst | 11,230.17 | 19,066.06 | 42,581.87 | 8,779.16 | 5,292.00 | 0.00 | No budget |
| 513 10 20 01 Personnel Benefits Staff | 6,362.22 | 11,081.60 | 24,426.83 | 5,190.91 | 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 | 14,027.13 | 9,550.00 | 500.00 | |
| 513 Executive | 76,198.59 | 85,874.79 | 172,293.22 | 135,381.13 | 149,184.00 | 148,733.00 | |
| 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 | |

5 YEAR BUDGET COMPARISON

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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 | 142,039.46 | 159,884.00 | 156,283.00 | |

Finance Department

| | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|--|
| 514 23 10 00 Wages & Overtime - Financial Services | 35,522.46 | 36,911.84 | 37,829.75 | 56,287.08 | 65,821.00 | 60,646.00 | 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 | 25,158.07 | 35,150.00 | 23,032.00 | 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 | 17,750.30 | 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 | 849.87 | 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 | Memberships to Exchange Club, WFOA, SCWMCA, IIMC. |
| 594 14 64 00 Machinery & Equipment | 0.00 | 9,522.45 | 234.11 | 735.97 | 500.00 | 500.00 | |
| 001 Budgeting, Acct, Auditing | 73,911.09 | 76,538.04 | 80,466.97 | 107,993.17 | 134,341.00 | 108,678.00 | |
| 514 30 10 00 Wages/O.T. Record Services | 17,176.37 | 13,497.52 | 13,824.25 | 21,637.41 | 22,324.00 | 0.00 | |
| 514 30 20 00 Personnel Benefits | 4,850.66 | 5,127.81 | 5,422.79 | 11,036.81 | 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 | 282.45 | 250.00 | 0.00 | |
| 514 30 41 00 Prof Serv - Codification/Records Destruction | 4,747.70 | 2,843.91 | 4,950.75 | 10,522.00 | 5,000.00 | 0.00 | |
| 514 30 42 00 Communication | 412.62 | 210.23 | 183.64 | 258.91 | 500.00 | 0.00 | |
| 514 30 43 00 Travel | 118.01 | 51.33 | 0.00 | 263.11 | 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 | 588.70 | 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 | 45,707.53 | 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 | 153,700.70 | 179,847.00 | 108,678.00 | |
| 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 | 153,910.70 | 180,847.00 | 108,928.00 | |

Legal

| | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|---|
| 515 30 41 00 Prof Legal Servs Retainer | 41,004.00 | 41,826.00 | 46,000.00 | 30,200.00 | 47,000.00 | 50,000.00 | City attorney and prosecuting attorney retainers. |
|--|-----------|-----------|-----------|-----------|-----------|-----------|---|

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|--|------------------|------------------|------------------|------------------|----------------------|------------------|--------------------------------|
| 515 30 41 01 Professional Legal Services | 7,588.50 | 24,854.59 | 14,487.25 | 7,210.87 | 25,000.00 | 15,000.00 | City attorney hourly services. |
| 515 Legal | 48,592.50 | 66,680.59 | 60,487.25 | 37,410.87 | 72,000.00 | 65,000.00 | |
| Total Legal: | 48,592.50 | 66,680.59 | 60,487.25 | 37,410.87 | 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 | 30,735.52 | 43,770.00 | 40,521.00 | 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 | 20,981.26 | 25,404.00 | 29,657.00 | 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 | 921.03 | 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 | 706.60 | 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 | 57,436.00 | 84,424.00 | 88,628.00 | |
| 518 10 31 02 Operating Supplies - HR Wellness | 413.79 | 253.72 | 863.78 | 634.39 | 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 | 27.42 | 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 | 661.81 | 1,300.00 | 1,635.00 | |
| 516 Personnel | 1,982.51 | 755.82 | 3,418.78 | 58,097.81 | 85,724.00 | 90,263.00 | |
| 517 78 24 00 Employee Benefit Prg Cost | 900.00 | 900.00 | 644.45 | 352.75 | 900.00 | 900.00 | No change anticipated |
| 517 Employee Benefit Program | 900.00 | 900.00 | 644.45 | 352.75 | 900.00 | 900.00 | |
| Total Human Resources: | 2,893.76 | 1,655.82 | 4,441.23 | 58,450.56 | 89,124.00 | 91,413.00 | |
| 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 | 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 | 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 | 25,308.00 | 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. |
| 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 | 14,500.00 | \$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 | 88,492.00 | |
| Total City Clerk/Records: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,892.00 | |

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 | 2,252.67 | 14,500.00 | 10,000.00 | |
| 515 Legal | 12,929.94 | 7,900.32 | 5,478.75 | 2,252.67 | 14,500.00 | 10,000.00 | |
| 521 10 10 00 Wages & Overtime | 125,754.22 | 129,288.42 | 136,995.95 | 71,435.34 | 95,000.00 | 103,118.00 | 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 | 25,779.69 | 38,391.00 | 45,727.00 | No change in health insurance premium for 2018 |
| 521 10 20 02 Benefits - Reimbursement Costs | 459.82 | 73.60 | 8,074.98 | 8,766.55 | 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 | 7,886.40 | 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 |
| 521 10 42 00 Communication | 9,633.96 | 6,407.83 | 4,434.75 | 4,371.76 | 6,000.00 | 6,000.00 | Internet service, cell phones, mailings. |
| 521 10 43 00 Travel | 0.00 | 50.41 | 3,622.78 | 8,902.09 | 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 | 999.45 | 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 | 21,851.35 | 42,179.00 | 39,965.00 | Based on 2017 annualized. |
| 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 | 162,750.00 | 205,470.00 | 222,160.00 | |
| 521 21 10 00 Wages Investigation | 91,067.53 | 93,163.09 | 72,214.50 | 68,101.17 | 74,140.00 | 77,836.00 | 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 | 25,791.60 | 28,387.00 | 30,218.00 | No change in health insurance premium for 2018 |
| 521 21 31 00 Operating Supplies - Investigation | 1,089.06 | 1,230.62 | 1,104.32 | 1,533.41 | 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 | 815.41 | 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 | 564.61 | 800.00 | 800.00 | Detective cell phone |
| 521 21 43 00 Travel Investigation | 0.00 | 21.05 | 0.00 | 230.57 | 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 | 98,037.28 | 108,252.00 | 115,479.00 | |
| 521 22 10 00 Wages Patrol | 369,935.66 | 381,789.82 | 396,107.89 | 399,502.55 | 436,883.00 | 574,430.00 | 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 | 133,896.80 | 182,831.00 | 256,670.00 | No change in health insurance premium for 2018 |
| 521 22 20 01 Benefits Uniforms Patrol | 5,971.05 | 5,328.52 | 11,244.24 | 10,194.48 | 8,500.00 | 9,500.00 | Equipping 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 | 2,310.19 | 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 | 587.66 | 4,500.00 | 3,000.00 | |
| 521 22 42 00 Communication Patrol | 2,777.58 | 2,796.16 | 5,546.48 | 5,452.21 | 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 | 3,600.94 | 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 | 21,851.35 | 42,179.00 | 39,965.00 | Based on 2017 annualized. |
| 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 | 175,000.00 | Transfer for future replacement of police vehicles. |
| 003 Patrol | 687,220.51 | 713,080.41 | 756,759.46 | 818,516.54 | 882,971.00 | 1,255,115.00 | |
| 521 23 10 00 Wages Spec Unit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,943.00 | 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 | 24,575.00 | No change in health insurance premium for 2018 |
| 004 Special Unit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,518.00 | |

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|---|----------------|----------------|----------------|----------------|----------------------|------------------|--|
| 521 30 31 00 Operating Supplies - Crime Prevention | 0.00 | 0.00 | 0.00 | 673.69 | 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 | 723.69 | 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 | 3,948.33 | 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 | 7,598.00 | 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 | 19,001.29 | 25,600.00 | 24,700.00 | |
| 521 70 10 00 Wages Traffic | 132,973.64 | 129,404.99 | 129,227.22 | 133,339.54 | 149,124.00 | 188,788.00 | Reflects 3% COLA and additional new FTES. |
| 521 70 20 00 Benefits Traffic | 51,724.50 | 50,269.17 | 49,694.59 | 48,174.05 | 63,598.00 | 84,853.00 | 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 | 420.80 | 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 |
| 521 70 49 00 Miscellaneous Traffic | 0.00 | 0.00 | 0.00 | 51.00 | 100.00 | 100.00 | |
| 521 70 49 96 Interfund Rentals - O & M | 27,082.47 | 26,695.82 | 32,518.93 | 21,851.35 | 42,179.00 | 39,965.00 | Based on 2017 annualized. |

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| 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 | 209,457.98 | 257,526.00 | 319,231.00 | |
| 521 19 10 00 Wages Support Serv | 132,253.51 | 118,205.72 | 121,704.41 | 91,277.98 | 86,431.00 | 97,356.00 | 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 | 2,309.40 | 0.00 | 7,560.00 | 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 | 50,193.05 | 54,188.00 | 57,614.00 | No change in health insurance premium for 2018 |
| 521 19 20 01 Benefits/Uniforms Support Services | 65.18 | 0.00 | 251.14 | 334.51 | 350.00 | 350.00 | Records staff shirts and pants. |
| 521 19 20 03 Benefits Support Services - Intern | 0.00 | 0.00 | 0.00 | 275.50 | 0.00 | 746.00 | |
| 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 | 2,508.42 | 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 | 165,980.38 | 175,844.00 | 187,751.00 | |
| 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 | | | |
| 521 Law Enforcement | 1,485,587.51 | 1,493,164.46 | 1,577,000.45 | 1,474,467.16 | 1,656,223.00 | 2,205,529.00 | |

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| 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 | 12,535.90 | 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 | 12,681.90 | 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 | 9,993.39 | 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 | 9,993.39 | 15,075.00 | 11,675.00 | |
| Total Police Operations: | 1,530,270.22 | 1,529,657.88 | 1,604,972.14 | 1,499,395.12 | 1,713,948.00 | 2,243,354.00 | |

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 | 136.00 | 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 | 3,710.88 | 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 | 1,112.23 | 1,700.00 | 1,200.00 | Phone lines at the fire station |
| 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. |

5 YEAR BUDGET COMPARISON

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| 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. |
| <hr/> | | | | | | | |
| 002 Fire Suppression | 197,360.01 | 156,572.24 | 152,831.32 | 225,917.63 | 245,572.00 | 410,731.00 | |
| <hr/> | | | | | | | |
| 522 30 10 00 Wages & OT | 30,704.91 | 32,337.03 | 30,063.96 | 30,263.55 | 32,027.00 | 33,931.00 | Reflects 4% COLA. |
| 522 30 20 00 Benefits | 15,407.48 | 16,338.12 | 16,057.18 | 15,870.08 | 19,359.00 | 20,370.00 | 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 | 1,153.75 | 400.00 | 350.00 | Postage for weed abatement and fire marshal cell phone. |
| 522 30 43 00 Travel | 22.57 | 153.68 | 0.00 | 377.87 | 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 |
| <hr/> | | | | | | | |
| 003 Fire Prevention/Investigation | 48,888.34 | 50,865.39 | 49,042.69 | 49,542.77 | 55,136.00 | 58,201.00 | |
| <hr/> | | | | | | | |
| 522 45 10 00 Wages & OT | 11,635.98 | 29,087.74 | 26,575.42 | 32,091.61 | 30,470.00 | 66,909.00 | Reflects 2% and 4% COLAS and addition of Training Officer position. |
| 522 45 20 00 Benefits | 5,009.40 | 8,717.96 | 8,892.89 | 9,403.33 | 11,721.00 | 36,273.00 | 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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|--|------------------|------------------|------------------|------------------|----------------------|-------------------|---|
| 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 | 219.53 | 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 |
| 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 | 242.32 | 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 | 53.44 | 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 | 159.99 | 1,000.00 | 0.00 | No budget. |
| 004 Training | 20,712.24 | 39,857.35 | 38,060.28 | 43,083.14 | 49,481.00 | 109,452.00 | |
| 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 | 15,092.29 | 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 | 19,862.62 | 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 | 3,972.61 | 0.00 | 0.00 | |
| 522 20 20 02 Benefits - Mobilization | 0.00 | 0.00 | 1,415.36 | 689.95 | 0.00 | 0.00 | |
| 522 20 32 02 Fire Mobilization - Fuel Consumed | 0.00 | 596.13 | 512.88 | 1,588.92 | 0.00 | 0.00 | |
| 522 20 48 02 Fire Mobilization - Vehicle Maint/Repairs | 106.18 | 109.44 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 522 20 49 02 Fire Mobilization - Misc. Expense | 0.00 | 0.00 | 0.00 | 367.20 | 0.00 | 0.00 | |
| 010 Mobilization Program | 5,066.25 | 705.57 | 17,332.99 | 6,618.68 | | | |
| 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. |

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| 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 | 411,599.81 | 457,753.00 | 685,635.00 | |
| 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 | 105,923.97 | 109,572.00 | 114,552.00 | Reflects 2% COLA and slight change in allocation. |
| 522 26 10 81 Stipends (Volunteers) | 33,380.64 | 30,452.81 | 27,167.38 | 26,627.91 | 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 | 46,847.33 | 57,745.00 | 60,945.00 | 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 | 3,302.05 | 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. |
| 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 | 285.78 | 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 | 69.28 | 100.00 | 100.00 | |
| 522 26 49 96 Interfund Rentals - O & M | 19,697.16 | 21,166.30 | 23,539.34 | 9,337.23 | 18,264.00 | 17,078.00 | Based on 2017 annualized. |
| 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 | |

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| 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. |
| 003 Rescue & Emergency Aif | 209,105.00 | 229,570.13 | 223,232.08 | 284,329.55 | 317,217.00 | 375,545.00 | |
| 526 Emergency Medical Services | 209,789.03 | 231,392.19 | 223,491.88 | 284,968.61 | 320,217.00 | 378,545.00 | |
| Total Fire Department: | 527,490.67 | 531,451.98 | 538,811.51 | 696,733.42 | 778,970.00 | 1,065,180.00 | |

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 | |
| 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 | 21,306.85 | 22,807.00 | 46,524.00 | Reflects 2% COLA and change in position allocations to this budget line as per auditor recommendation. |
| 518 20 20 00 Personnel Benefits | 10,413.93 | 10,910.40 | 10,668.68 | 10,105.94 | 11,065.00 | 23,502.00 | 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 | 1,820.11 | 5,200.00 | 5,200.00 | |
| 518 20 31 01 Office Supplies - Facilities | 14.99 | 9.44 | 67.97 | 169.86 | 100.00 | 100.00 | |

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| 518 20 35 00 Sm Tools/Minor Equip | 132.46 | 580.60 | 290.23 | 280.27 | 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 | 312.47 | 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 | 10,809.97 | 15,000.00 | 15,000.00 | |
| 518 20 48 00 Repairs & Maintenance | 3,558.24 | 3,521.96 | 6,220.76 | 1,213.20 | 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 | 53,038.96 | 65,572.00 | 101,726.00 | |
| 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 | 50,687.00 | Estimate |
| 002 Miscellaneous | 61,466.49 | 44,901.79 | 46,005.03 | 816.63 | 40,938.00 | 50,687.00 | |
| 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 | 57,159.61 | 111,510.00 | 157,413.00 | |
| 518 20 51 00 Intergovernmental Services - | 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 | 15,467.00 | Allocation of new admin assistant position for community development/engineering/building/public works |
| 524 10 20 00 Benefits - Bldg Clerical | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,653.00 | 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. |
| 524 20 10 00 Wages & OT | 103,582.72 | 111,559.33 | 110,779.56 | 108,365.44 | 113,427.00 | 117,600.00 | Reflects 2% COLA and slight change in allocation. |

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|--|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|--|
| 524 20 20 00 Benefits | 40,864.13 | 43,808.60 | 44,340.92 | 43,677.81 | 46,693.00 | 50,639.00 | 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. |
| 524 20 31 00 Operating Supplies - Bldg. Inspection | 239.37 | 87.64 | 1,533.25 | 24.99 | 1,200.00 | 1,200.00 | |
| 524 20 31 01 Office Supplies - Bldg. Inspection | 180.19 | 71.30 | 271.90 | 158.48 | 250.00 | 250.00 | |
| 524 20 35 00 Sm Tools/Equipment | 222.36 | 634.80 | 85.47 | 0.00 | 200.00 | 200.00 | |
| 524 20 41 00 Professional Services | 0.00 | 1,171.36 | 1,313.64 | 14.67 | 500.00 | 500.00 | |
| 524 20 41 01 Plan Check Professional Services | 2,838.75 | 0.00 | 0.00 | 15,324.76 | 1,500.00 | 10,000.00 | Pass through from collection for plan review at applications submittal. (Thus this number is activity driven.) Includes Safebuilt services. |
| 524 20 42 00 Communication | 1,361.37 | 945.00 | 1,605.66 | 1,534.86 | 1,400.00 | 1,600.00 | Based on 2017 annualization |
| 524 20 43 00 Travel | 0.00 | 0.00 | 1,723.13 | 118.93 | 500.00 | 500.00 | |
| 524 20 44 01 Advertising | 0.00 | 0.00 | 88.00 | 0.00 | 0.00 | 0.00 | |
| 524 20 48 00 Repairs/Maintenance | 0.00 | 0.00 | 90.57 | 64.83 | 175.00 | 175.00 | Copier charges |
| 524 20 49 00 Miscellaneous | 293.73 | 402.28 | 628.68 | 141.43 | 350.00 | 350.00 | |
| 524 20 49 01 Training Class Registration Costs - Bldg Dept | 0.00 | 254.13 | 1,230.00 | 0.00 | 500.00 | 500.00 | |
| 594 24 64 00 Bldg - Machinery / Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | |
| 597 00 15 24 Transfer To 320 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. |
| 524 Building Inspection | 150,588.82 | 158,934.44 | 163,690.78 | 192,426.20 | 190,195.00 | 236,134.00 | |
| Total Building / Facilities / ISM: | 321,935.81 | 327,713.22 | 338,756.20 | 249,610.81 | 302,205.00 | 394,047.00 | |
| Intergovernmental Services | | | | | | | |
| 525 60 51 00 Intergov Servs Emergency Management Cnty | 7,988.00 | 7,988.00 | 7,988.00 | 7,988.00 | 7,988.00 | 7,988.00 | |
| 525 Emergency Services | 7,988.00 | 7,988.00 | 7,988.00 | 7,988.00 | 7,988.00 | 7,988.00 | |
| 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 | |

5 YEAR BUDGET COMPARISON

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| 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 | 9,230.00 | 80,000.00 | 18,000.00 | Grant-paid portion of stormwater design contract. |
| 532 Engineering | 0.00 | 0.00 | 0.00 | 12,650.00 | 125,000.00 | 63,000.00 | |
| Total Public Works & Engineering: | 0.00 | 0.00 | 0.00 | 13,124.59 | 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 | 12,979.15 | 27,262.00 | 23,737.00 | Based on 2017 annualized |
| 003 Equipment Replacement | 21,083.33 | 26,040.03 | 20,557.57 | 12,979.15 | 27,262.00 | 23,737.00 | |
| 548 Equipment Rental & Replacement | 21,083.33 | 26,040.03 | 20,557.57 | 12,979.15 | 27,262.00 | 23,737.00 | |
| Total Equipment Rental & Replacement: | 21,083.33 | 26,040.03 | 20,557.57 | 12,979.15 | 27,262.00 | 23,737.00 | |

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 | 77,986.60 | 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 |
| 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 | 40,941.17 | 43,184.00 | 84,301.00 | 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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| 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 | 1,156.76 | 1,620.00 | 1,400.00 | |
| 558 60 43 00 Travel | 58.28 | 759.82 | 67.20 | 665.44 | 500.00 | 1,000.00 | Expect to attend Planning Director Conference. |
| 558 60 44 01 Advertising | 3,284.67 | 2,483.65 | 704.59 | 3,167.35 | 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 | 2,851.84 | 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 | 115,247.27 | 131,058.12 | 130,061.14 | 144,852.64 | 414,357.00 | 427,855.00 | |
| 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 | 2,000.00 | 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 | 2,049.36 | 4,961.59 | 2,493.39 | 52,000.00 | 53,000.00 | 9,000.00 | |
| 003 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 558 | 117,296.63 | 136,019.71 | 132,554.53 | 196,852.64 | 467,357.00 | 436,855.00 | |
| Total Planning/Community Development: | 119,968.50 | 140,314.19 | 136,127.53 | 197,580.97 | 470,857.00 | 438,855.00 | |

5 YEAR BUDGET COMPARISON

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| 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 | 0.00 | 300.00 | |
| 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

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| 573 90 31 00 Operating Supplies - Community Events | 0.00 | 0.00 | 0.00 | 532.44 | 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 | 3,552.01 | 400.00 | 2,400.00 | |
| 573 30 10 00 Salaries & Wages - Farmer's Market | 0.00 | 0.00 | 0.00 | 1,743.00 | 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 | 147.31 | 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 | 1,926.27 | | 1,949.00 | |
| 573 Spectator & Community Events | 0.00 | 0.00 | 0.00 | 5,478.28 | 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 | 7,886.46 | 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 | |
| 576 81 10 00 Wages & OT | 4,565.70 | 4,721.81 | 16,885.06 | 18,242.59 | 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 | 8,864.60 | 10,139.00 | 10,912.00 | 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 | |

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| 576 81 42 00 Communication | 395.96 | 298.93 | 349.44 | 421.71 | 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 | 27,560.76 | 30,478.00 | 32,663.00 | |
| 576 80 10 00 Wages | 45,086.01 | 42,895.18 | 44,462.15 | 41,499.23 | 45,644.00 | 46,790.00 | Reflects 2.5% COLA |
| 576 80 20 00 Benefits | 15,480.19 | 15,638.11 | 16,897.66 | 16,792.60 | 18,307.00 | 20,814.00 | 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 | 4,090.32 | 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 |
| 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 | 157.91 | 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 | 20,292.41 | 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 | 19,543.80 | 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 | 103,750.88 | 112,551.00 | 128,504.00 | |
| 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 | 141,311.64 | 153,029.00 | 171,167.00 | |
| 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 |

5 YEAR BUDGET COMPARISON

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| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|--|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|---------------------------|
| 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 | 560,112.30 | 524,369.00 | 173,167.00 | |

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 | 1,170.00 | 1,500.00 | 1,500.00 | |
| 002 Agency & Other Disbursements | 1,380.00 | 1,788.00 | 1,853.00 | 1,170.00 | 1,500.00 | 1,500.00 | |
| 589 90 00 04 Travel Account Expenditures | 1,994.34 | 1,111.98 | 1,478.15 | 4,178.08 | 2,000.00 | 2,500.00 | |
| 005 Non-Expenditures | 1,994.34 | 1,111.98 | 1,478.15 | 4,178.08 | 2,000.00 | 2,500.00 | |
| 081 Non Expenditures | 3,374.34 | 2,899.98 | 3,331.15 | 5,348.08 | 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 | -707.58 | 0.00 | 0.00 | |
| 581 Non-Expenditures | -420.50 | 24,620.65 | 32,849.07 | 1,974.29 | 10,900.00 | 600.00 | |
| Total Non-Expenditures: | 2,953.84 | 27,520.63 | 36,180.22 | 7,322.37 | 14,400.00 | 4,600.00 | |

Capital Expenditures

| | | | | | | | |
|-------------------|------|------|------|------|--|--|--|
| 002 Investigation | 0.00 | 0.00 | 0.00 | 0.00 | | | |
|-------------------|------|------|------|------|--|--|--|

5 YEAR BUDGET COMPARISON

City Of College Place
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001 Current Expense Fund

| 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 | | | | | | | |
| 508 80 00 00 Ending Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 1,431,945.00 | 1,678,063.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 1,431,945.00 | 1,678,063.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 1,431,945.00 | 1,678,063.00 | |
| TOTAL EXPENDITURES: | 4,481,882.62 | 4,559,244.83 | 5,254,345.83 | 5,065,813.61 | 7,373,552.00 | 8,107,362.00 | |
| FUND GAIN/LOSS: | 2,053,914.44 | 2,548,863.64 | 2,324,293.16 | 2,187,951.14 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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012 Technology Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|--|------------------|-------------------|-------------------|-------------------|----------------------|-------------------|------------------------|
| 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 | 909.73 | 300.00 | 500.00 | Markets have improved. |
| 001 Interest & Other Earnings | 21.79 | 109.98 | 473.49 | 909.73 | 300.00 | 500.00 | |
| 025 Miscellaneous | 21.79 | 109.98 | 473.49 | 909.73 | 300.00 | 500.00 | |
| Total Miscellaneous: | 21.79 | 109.98 | 473.49 | 909.73 | 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 | 362,956.81 | 356,630.00 | 397,805.00 | |
| Miscellaneous | | | | | | | |
| 514 20 41 00 Professional Financial / Banking | 12.20 | 35.81 | 63.05 | 37.09 | 50.00 | 50.00 | |
| 025 Miscellaneous | 12.20 | 35.81 | 63.05 | 37.09 | 50.00 | 50.00 | |
| Total Miscellaneous: | 12.20 | 35.81 | 63.05 | 37.09 | 50.00 | 50.00 | |

5 YEAR BUDGET COMPARISON

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012 Technology Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|--|----------------|----------------|----------------|----------------|----------------------|------------------|---|
| 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 | 21,306.85 | 22,807.00 | 0.00 | No budget |
| 518 89 20 00 Benefits | 0.00 | 0.00 | 0.00 | 10,105.94 | 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 | 699.79 | 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 | 577.93 | 2,000.00 | 2,000.00 | |
| 518 89 42 00 Communication | 0.00 | 0.00 | 0.00 | 165.00 | 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 | 59,463.00 | 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 | 8,254.87 | 25,000.00 | 30,000.00 | IT Improvements for Police Department (\$15,000), scheduled hardware replacements |

5 YEAR BUDGET COMPARISON

City Of College Place
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012 Technology Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|------------------------------------|------------------|------------------|------------------|------------------|----------------------|-------------------|-----------|
| 003 Capital Outlay | 17,928.82 | 1,072.27 | 20,646.99 | 8,254.87 | 25,000.00 | 30,000.00 | |
| 594 Capital Improvements | 17,928.82 | 1,072.27 | 20,646.99 | 11,213.66 | 28,500.00 | 47,500.00 | |
| Total Data Processing: | 45,338.02 | 24,208.63 | 43,890.23 | 70,676.66 | 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 | 83,098.66 | 356,630.00 | 397,805.00 | |
| FUND GAIN/LOSS: | 23,606.74 | 114,754.87 | 196,275.08 | 279,858.15 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 798.90 | 250.00 | 500.00 | Markets have improved. |
| 001 Interest & Other Earnings | 60.47 | 108.02 | 460.45 | 798.90 | 250.00 | 500.00 | |
| 025 Miscellaneous | 60.47 | 108.02 | 460.45 | 798.90 | 250.00 | 500.00 | |
| Total Miscellaneous: | 60.47 | 108.02 | 460.45 | 798.90 | 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 | 301,319.76 | 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 |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 7,653.93 | 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 | 34,440.64 | 36,000.00 | 18,000.00 | |
| 518 10 41 50 Professional Services-Banking Fees | 33.72 | 37.07 | 64.36 | 36.54 | 65.00 | 65.00 | Based on 2017 annualization |
| 562 Employee Benefit Reserve | 33.72 | 37.07 | 64.36 | 36.54 | 65.00 | 65.00 | |
| Total Human Resources: | 33.72 | 37.07 | 64.36 | 34,477.18 | 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 | 34,477.18 | 300,737.00 | 291,735.00 | |
| FUND GAIN/LOSS: | 100,053.82 | 200,124.77 | 250,520.86 | 266,842.58 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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100 Street Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|------------------|------------------------|
| 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 | 5,400.00 | 2,000.00 | 2,000.00 | |
| 002 Non-Business License & Permits | 1,500.00 | 2,790.00 | 6,855.00 | 5,400.00 | 2,000.00 | 2,000.00 | |
| 003 Licenses & Permits | 1,500.00 | 2,790.00 | 6,855.00 | 5,400.00 | 2,000.00 | 2,000.00 | |
| Total Permits & Licenses: | 1,500.00 | 2,790.00 | 6,855.00 | 5,400.00 | 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 | 1,522.92 | 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 | 1,522.92 | 500.00 | 1,500.00 | |
| 369 91 00 01 Other Misc. Revenue | 4,725.60 | 689.55 | 339.97 | 336.40 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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100 Street Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|----------------------|------------------|---------|
| 005 Other Miscellaneous Revenue | 4,725.60 | 689.55 | 339.97 | 336.40 | | | |
| 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 | 1,859.32 | 500.00 | 1,500.00 | |
| Total Miscellaneous: | 5,112.49 | 1,469.78 | 1,826.21 | 1,859.32 | 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 | 436,300.00 | 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 | 436,300.00 | |
| Total Interfund Transfers: | 395,000.00 | 475,000.00 | 699,854.51 | 400,000.00 | 400,000.00 | 436,300.00 | |

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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 165,047.73 | 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 | 171,457.78 | 210,871.00 | 218,300.00 | |
| Total State Shared Revenues: | 183,147.31 | 190,701.39 | 206,018.71 | 171,457.78 | 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 | 1,170,575.07 | 1,257,588.00 | 740,862.00 | |
| 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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100 Street Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|-------------------|-------------------|----------------|-------------------|----------------------|------------------|--|
| Miscellaneous | | | | | | | |
| 543 30 41 00 Professional Financial / Banking | 216.29 | 161.45 | 196.99 | 75.65 | 200.00 | 200.00 | No Banner Bank fees in 2018. State Investment Pool admin fees. |
| 025 Miscellaneous | 216.29 | 161.45 | 196.99 | 75.65 | 200.00 | 200.00 | |
| Total Miscellaneous: | 216.29 | 161.45 | 196.99 | 75.65 | 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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|---|----------------|----------------|----------------|----------------|----------------------|------------------|--|
| 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 | 185.00 | 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 | 185.00 | 0.00 | 9,870.00 | |
| Total Public Works & Engineering: | 0.00 | 0.00 | 0.00 | 185.00 | 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 | 4,039.96 | 5,248.00 | 3,927.00 | 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 | 2,730.20 | 3,046.00 | 2,874.00 | 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 | 8,220.42 | 8,294.00 | 6,801.00 | |
| 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 | 58,674.31 | 78,059.00 | 78,573.00 | Reflects 2.5% COLA |
| 542 30 20 00 Benefits | 32,129.91 | 33,774.64 | 36,948.00 | 35,562.55 | 42,013.00 | 45,648.00 | 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 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. |

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|---|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|--|
| 542 30 31 00 Operating Supplies - Traveled Way | 18,000.71 | 18,893.42 | 23,008.54 | 16,556.38 | 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 | 870.20 | 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 | 58.00 | 200.00 | 200.00 | |
| 542 30 49 96 Interfund Rentals - O & M | 31,096.98 | 39,201.71 | 31,067.50 | 17,915.29 | 31,587.00 | 32,766.00 | Based on 2017 annualized |
| 004 Traveled Way | 142,278.85 | 159,193.27 | 160,369.95 | 135,846.96 | 191,059.00 | 201,387.00 | |
| 542 63 47 00 Public Util St. Lighting | 48,612.87 | 51,156.49 | 50,683.70 | 49,544.01 | 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 | 49,544.01 | 70,000.00 | 70,000.00 | |
| 542 64 10 00 Wages & OT | 7,381.54 | 7,430.15 | 20,637.80 | 19,290.98 | 20,339.00 | 20,847.00 | Reflects 2.5% COLA |
| 542 64 20 00 Benefits | 4,741.28 | 5,402.59 | 12,272.90 | 12,070.15 | 13,018.00 | 14,562.00 | 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 | 4,839.07 | 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 | 2,907.43 | 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 | 5,662.80 | 10,953.00 | 10,356.00 | Based on 2017 annualized |

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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 | 30,183.79 | 29,794.49 | 65,500.91 | 44,928.34 | 74,910.00 | 99,765.00 | |
| 542 66 10 00 Wages & OT | 7,381.54 | 7,430.15 | 12,047.42 | 11,258.27 | 11,860.00 | 12,157.00 | Reflects 2.5% COLA |
| 542 66 20 00 Benefits | 4,741.28 | 5,402.59 | 7,824.44 | 7,648.43 | 8,256.00 | 9,219.00 | 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 | 2,958.38 | 4,584.00 | 5,411.00 | Based on 2017 annualized |
| 007 | 16,455.24 | 19,093.17 | 31,250.29 | 23,527.37 | 27,200.00 | 29,287.00 | |
| 542 67 10 00 Wages & OT | 0.00 | 0.00 | 8,590.37 | 8,032.71 | 8,480.00 | 8,690.00 | Reflects 2.5% COLA |
| 542 67 20 00 Benefits | 0.00 | 0.00 | 4,448.44 | 4,421.80 | 4,761.00 | 5,342.00 | 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 | 1,765.13 | 3,012.00 | 5,270.00 | Based on 2017 annualized |
| 008 | 2,355.62 | 2,655.73 | 16,225.67 | 14,219.64 | 16,253.00 | 19,302.00 | |
| 542 70 10 00 Wages & OT | 10,420.89 | 10,489.61 | 15,343.49 | 14,337.56 | 15,101.00 | 15,479.00 | Reflects 2.5% COLA |
| 542 70 20 00 Benefits | 6,693.06 | 7,626.92 | 10,185.05 | 9,941.43 | 10,734.00 | 11,981.00 | 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 | 2,625.46 | 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 | 410.51 | 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 45 00 Operating Rentals | 0.00 | 0.00 | 0.00 | 157.91 | 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 | 7,235.74 | 15,777.00 | 13,234.00 | 2017 annualized is \$9,648 which is abnormally low; so I'm keeping this budget the same as 2017. |
| 542 70 51 00 Intergovernmental Services | 5,249.76 | 5,066.79 | 3,178.82 | 2,831.18 | 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 | 55,243.06 | 57,412.00 | 64,994.00 | |
| 532 10 10 00 Salary / Wages - City Engineer | 0.00 | 0.00 | 32,773.36 | 32,321.94 | 41,869.00 | 40,720.00 | 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 | 14,671.70 | 16,589.00 | 18,036.00 | 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 | 2,414.00 | 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 | 2,131.00 | 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 | 46,993.64 | 58,458.00 | 63,301.00 | |
| 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 | 553,523.44 | 678,706.00 | 565,957.00 | |
| 543 10 10 00 Wages & OT | 9,079.90 | 9,263.78 | 21,224.55 | 21,294.25 | 23,060.00 | 25,619.00 | Reflects 2% COLA and slight change in position allocations to this budget line as per auditor recommendation. |

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| 543 10 20 00 Benefits | 3,444.90 | 3,625.90 | 8,480.97 | 8,731.19 | 9,418.00 | 10,844.00 | 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 | 396.52 | 400.00 | 400.00 | Postage & phone. |
| 543 10 44 01 Advertising | 302.48 | 675.48 | 241.33 | 602.99 | 300.00 | 300.00 | Advertising for 6 year TIP |
| 543 10 47 00 Public Services | 920.65 | 977.35 | 735.34 | 662.01 | 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 | 32,144.40 | 36,078.00 | 40,063.00 | |
| 543 30 46 00 Insurance | 18,729.87 | 14,600.48 | 14,983.34 | 0.00 | 15,500.00 | 19,228.00 | Estimate |
| 002 General Services | 18,729.87 | 14,600.48 | 14,983.34 | 0.00 | 15,500.00 | 19,228.00 | |
| 543 30 43 00 Travel - Training | 17.88 | 311.21 | 0.00 | 20.13 | 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 | 20.13 | 1,000.00 | 1,000.00 | |
| 543 Road & Street General Admin. | 35,667.16 | 33,139.50 | 47,465.87 | 32,164.53 | 52,578.00 | 60,291.00 | |
| 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 | 585,727.97 | 762,784.00 | 626,248.00 | |

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 | |

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|--|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|---------|
| 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 | 104,544.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 104,604.00 | 104,544.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 104,604.00 | 104,544.00 | |
| TOTAL EXPENDITURES: | 827,020.01 | 998,290.12 | 643,341.74 | 975,988.62 | 1,257,588.00 | 740,862.00 | |
| FUND GAIN/LOSS: | 443,770.19 | 319,338.16 | 590,747.97 | 194,586.45 | 0.00 | 0.00 | |

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120 Criminal Justice Fund

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|--|------------------|------------------|------------------|------------------|----------------------|------------------|---|
| 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 | 106.40 | 30.00 | 50.00 | Markets have improved. |
| 001 Interest & Other Earnings | 24.30 | 24.89 | 48.56 | 106.40 | 30.00 | 50.00 | |
| 025 Miscellaneous | 24.30 | 24.89 | 48.56 | 106.40 | 30.00 | 50.00 | |
| Total Miscellaneous: | 24.30 | 24.89 | 48.56 | 106.40 | 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 | 2,614.37 | 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 | 9,489.03 | 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

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|-------------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|---------|
| 107 State Entitlements | 10,767.77 | 11,278.64 | 11,660.32 | 12,103.40 | 12,481.00 | 12,900.00 | |
| Total State Shared Revenues: | 10,767.77 | 11,278.64 | 11,660.32 | 12,103.40 | 12,481.00 | 12,900.00 | |
| TOTAL REVENUES: | 35,889.99 | 43,979.93 | 25,679.70 | 37,883.01 | 38,092.00 | 45,136.00 | |

Miscellaneous

| | | | | | | | |
|--|--------------|-------------|-------------|-------------|--------------|-------------|-----------|
| 521 10 41 02 Banking Service Fees/ Charges - CJ Fund | 13.59 | 9.11 | 6.49 | 4.60 | 10.00 | 0.00 | No budget |
| 025 Miscellaneous | 13.59 | 9.11 | 6.49 | 4.60 | 10.00 | 0.00 | |
| Total Miscellaneous: | 13.59 | 9.11 | 6.49 | 4.60 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 5,835.08 | 5,853.00 | 8,138.00 | 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 | 2,680.92 | 2,608.00 | 3,559.00 | Adding SRO officer; school district will reimburse 50% |
| 004 Special Unit | 0.00 | 0.00 | 0.00 | 8,516.00 | 8,461.00 | 11,697.00 | |
| 594 21 64 03 Equip. Criminal Justice | 1,299.65 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | Security Surveillance camera for Kiwanis Park. |
| 009 Criminal Justice | 1,299.65 | 0.00 | 0.00 | 0.00 | | 5,000.00 | |
| 521 Law Enforcement | 1,299.65 | 0.00 | 0.00 | 8,516.00 | 8,461.00 | 16,697.00 | |
| Total Police Operations: | 1,299.65 | 0.00 | 0.00 | 8,516.00 | 8,461.00 | 16,697.00 | |
| Ending Balances | | | | | | | |
| 508 10 00 12 Ending Balance - C.J. Fund | 0.00 | 0.00 | 0.00 | 0.00 | 29,621.00 | 28,439.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 29,621.00 | 28,439.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 29,621.00 | 28,439.00 | |
| TOTAL EXPENDITURES: | 3,213.59 | 30,009.11 | 6.49 | 8,520.60 | 38,092.00 | 45,136.00 | |
| FUND GAIN/LOSS: | 32,676.40 | 13,970.82 | 25,673.21 | 29,362.41 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 1,906.49 | 2,500.00 | 2,500.00 | |
| 003 Forfeited Proceeds | 2,087.66 | 3,037.04 | 2,407.78 | 1,906.49 | 2,500.00 | 2,500.00 | |
| 012 Court Fines And Forfeitures | 2,087.66 | 3,037.04 | 2,407.78 | 1,906.49 | 2,500.00 | 2,500.00 | |
| Total Fines & Forfeits: | 2,087.66 | 3,037.04 | 2,407.78 | 1,906.49 | 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 | 33.97 | 15.00 | 25.00 | |
| 001 Interest & Other Earnings | 4.64 | 7.95 | 20.84 | 33.97 | 15.00 | 25.00 | |
| 035 Other Miscellaneous | 4.64 | 7.95 | 20.84 | 33.97 | 15.00 | 25.00 | |
| Total Miscellaneous: | 4.64 | 7.95 | 20.84 | 2,279.18 | 15.00 | 25.00 | |

Grants

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 14,218.96 | 13,228.00 | 12,916.00 | |
|------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|--|

Miscellaneous

| | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| 514 29 41 21 Bank Service Charges / Costs | 2.60 | 2.77 | 2.81 | 1.68 | 5.00 | 5.00 | LGIP fees |
| 025 Miscellaneous | 2.60 | 2.77 | 2.81 | 1.68 | 5.00 | 5.00 | |
| Total Miscellaneous: | 2.60 | 2.77 | 2.81 | 1.68 | 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

| | | | | | | | |
|---------------------------------|------|------|------|--------|--------|------|-----------|
| 521 21 31 21 Operating Supplies | 0.00 | 0.00 | 0.00 | 373.01 | 500.00 | 0.00 | No budget |
|---------------------------------|------|------|------|--------|--------|------|-----------|

5 YEAR BUDGET COMPARISON

City Of College Place
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121 Forfeited Proceeds Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|----------------|-----------------|----------------|-----------------|----------------------|------------------|-----------------------------|
| 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 | 2,214.38 | 13,228.00 | 12,916.00 | |
| FUND GAIN/LOSS: | 6,964.90 | 5,350.41 | 10,033.29 | 12,004.58 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 732.82 | 0.00 | 4,000.00 | Estimate as 2018 will be the first full year we receive this revenue. |
| 313 31 00 02 Hotel/Motel Stadium | 0.00 | 0.00 | 0.00 | 732.92 | 0.00 | 0.00 | |
| 002 Retail Sales & Use Tax | 0.00 | 0.00 | 0.00 | 1,465.74 | | 4,000.00 | |
| 002 Taxes | 0.00 | 0.00 | 0.00 | 1,465.74 | 0.00 | 4,000.00 | |
| Total Taxes: | 0.00 | 0.00 | 0.00 | 1,465.74 | 0.00 | 4,000.00 | |
| Miscellaneous | | | | | | | |
| 361 11 01 30 Investment Interest | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | |
| 001 Interest & Other Earnings | 0.00 | 0.00 | 0.00 | 0.01 | | | |
| 035 Other Miscellaneous | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | |
| Total Miscellaneous: | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | |
| TOTAL REVENUES: | 0.00 | 0.00 | 0.00 | 1,465.75 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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130 Hotel/Motel Tax

| 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 | 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 | 1,465.75 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 505,537.11 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 15,121.93 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 18.67 | 10.00 | 10.00 | |
| 001 Interest & Other Earnings | 4.62 | 0.26 | 14.49 | 18.67 | 10.00 | 10.00 | |
| 025 Miscellaneous | 4.62 | 0.26 | 14.49 | 18.67 | 10.00 | 10.00 | |
| Total Miscellaneous: | 4.62 | 0.26 | 14.49 | 18.67 | 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 | 104,903.67 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 51,971.83 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 514.72 | 150.00 | 200.00 | Markets have improved. |
| 001 Interest & Other Earnings | 65.59 | 87.15 | 301.15 | 514.72 | 150.00 | 200.00 | |
| 025 Miscellaneous | 65.59 | 87.15 | 301.15 | 514.72 | 150.00 | 200.00 | |
| Total Miscellaneous: | 65.59 | 87.15 | 301.15 | 514.72 | 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 | | | |
| 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 | 281,793.61 | 281,407.00 | 282,031.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 22.78 | 40.00 | 10.00 | LGIP fees |
| 514 Finance & Administration | 36.64 | 29.88 | 40.21 | 22.78 | 40.00 | 10.00 | |
| Total Miscellaneous: | 36.64 | 29.88 | 40.21 | 22.78 | 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 | 140,506.51 | 281,407.00 | 282,031.00 | |
| FUND GAIN/LOSS: | 80,732.14 | 80,790.68 | 140,794.89 | 141,287.10 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

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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 | 6.72 | 15.00 | 15.00 | |
| 001 Interest & Other Earnings | 108.70 | 116.95 | 14.72 | 6.72 | 15.00 | 15.00 | |
| 025 Miscellaneous | 108.70 | 116.95 | 14.72 | 6.72 | 15.00 | 15.00 | |
| Total Miscellaneous: | 108.70 | 116.95 | 14.72 | 6.72 | 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 | |
| Total Capital Contributions: | 20,381.00 | 21,636.42 | 569.37 | 31,220.98 | 115,000.00 | 160,000.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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301 Street Capital Contribution Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|-------------------|-------------------|------------------|------------------|----------------------|-------------------|---------|
| TOTAL REVENUES: | 227,609.40 | 249,362.77 | 16,599.62 | 47,253.26 | 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 | 16,032.28 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

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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 Imrpovement 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 | 126,032.65 | 110,000.00 | 120,000.00 | Based on annualization of 2017 |
| 004 Excise Taxes | 83,122.79 | 111,971.89 | 134,517.86 | 126,032.65 | 110,000.00 | 120,000.00 | |
| 002 Taxes | 83,122.79 | 111,971.89 | 134,517.86 | 126,032.65 | 110,000.00 | 120,000.00 | |
| Total Taxes: | 83,122.79 | 111,971.89 | 134,517.86 | 126,032.65 | 110,000.00 | 120,000.00 | |
| Miscellaneous | | | | | | | |
| 361 11 00 35 Investment Interest | 160.27 | 295.06 | 617.69 | 510.79 | 25.00 | 300.00 | |
| 001 Interest & Other Earnings | 160.27 | 295.06 | 617.69 | 510.79 | 25.00 | 300.00 | |
| 025 Miscellaneous | 160.27 | 295.06 | 617.69 | 510.79 | 25.00 | 300.00 | |
| Total Miscellaneous: | 160.27 | 295.06 | 617.69 | 510.79 | 25.00 | 300.00 | |
| TOTAL REVENUES: | 252,189.87 | 364,367.22 | 395,883.59 | 268,806.64 | 278,169.00 | 128,245.00 | |
| Miscellaneous | | | | | | | |
| 514 20 41 35 Professional Financial / Banking | 89.60 | 100.97 | 84.12 | 25.36 | 0.00 | 0.00 | |
| 025 Miscellaneous | 89.60 | 100.97 | 84.12 | 25.36 | 0.00 | 0.00 | |
| Total Miscellaneous: | 89.60 | 100.97 | 84.12 | 25.36 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

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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 | 32,011.21 | 101,000.00 | 0.00 | * |
| 005 Planning & Design | 0.00 | 103,518.21 | 41,223.27 | 32,011.21 | 101,000.00 | | |
| 594 Capital Improvements | 0.00 | 103,518.21 | 253,536.27 | 103,392.65 | 273,106.00 | 100,000.00 | |
| Total Capital Expenditures: | 0.00 | 103,518.21 | 253,536.27 | 103,392.65 | 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 | 103,418.01 | 278,169.00 | 128,245.00 | |
| FUND GAIN/LOSS: | 252,100.27 | 260,748.04 | 142,263.20 | 165,388.63 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

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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 | 72,631.39 | 100,000.00 | 110,000.00 | Based on annualization of 2017 |
| 004 Excise Taxes | 0.00 | 0.00 | 0.00 | 72,631.39 | 100,000.00 | 110,000.00 | |
| 002 Taxes | 0.00 | 0.00 | 0.00 | 72,631.39 | 100,000.00 | 110,000.00 | |
| Total Taxes: | 0.00 | 0.00 | 0.00 | 72,631.39 | 100,000.00 | 110,000.00 | |
| Miscellaneous | | | | | | | |
| 361 11 00 36 Investment Interest | 0.00 | 0.00 | 0.00 | 101.79 | 0.00 | 150.00 | |
| 001 Interest & Other Earnings | 0.00 | 0.00 | 0.00 | 101.79 | 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 | 101.79 | 0.00 | 50,150.00 | |
| Total Miscellaneous: | 0.00 | 0.00 | 0.00 | 101.79 | 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 |
| 004 Other Donations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | |

5 YEAR BUDGET COMPARISON

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306 Capital Improvement Fund (REET 2)

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|--|----------------|----------------|----------------|------------------|----------------------|-------------------|---|
| 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 | 72,733.18 | 100,000.00 | 290,398.00 | |
| Miscellaneous | | | | | | | |
| 514 20 41 36 Professional Financial / Banking | 0.00 | 0.00 | 0.00 | 0.72 | 0.00 | 0.00 | |
| 025 Miscellaneous | 0.00 | 0.00 | 0.00 | 0.72 | 0.00 | 0.00 | |
| Total Miscellaneous: | 0.00 | 0.00 | 0.00 | 0.72 | 0.00 | 0.00 | |
| Capital Expenditures | | | | | | | |
| 595 30 63 36 Other Capital Improvements - REET | 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) |
| 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 | 90,000.00 | 131,651.00 | |
| Total Capital Expenditures: | 0.00 | 0.00 | 0.00 | 0.00 | 90,000.00 | 131,651.00 | |

5 YEAR BUDGET COMPARISON

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306 Capital Improvement Fund (REET 2)

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|----------------------------------|----------------|----------------|----------------|----------------|----------------------|-------------------|---------|
| 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 | 0.72 | 100,000.00 | 290,398.00 | |
| FUND GAIN/LOSS: | 0.00 | 0.00 | 0.00 | 72,732.46 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 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 | |

5 YEAR BUDGET COMPARISON

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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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 599.16 | 0.00 | 500.00 | |
| 001 Interest & Other Earnings | 45.26 | 60.15 | 132.52 | 599.16 | 0.00 | 500.00 | |
| 025 Miscellaneous | 45.26 | 60.15 | 132.52 | 599.16 | 0.00 | 500.00 | |
| Total Miscellaneous: | 45.26 | 60.15 | 132.52 | 599.16 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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311 Street Improvement Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|------------------|------------------|------------------|-------------------|----------------------|---------------------|--|
| 101 Indirect Federal Grants | 0.00 | 0.00 | 0.00 | 0.00 | 249,662.00 | 249,662.00 | |
| 334 03 80 07 TIB 4th Street Sidewalks Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 732,118.00 | TIB Grant applied for. |
| 334 03 80 08 TIB 4th St. & Academy Way Overlay | 0.00 | 0.00 | 0.00 | 0.00 | 288,957.00 | 288,957.00 | \$27,737 for Design, \$30,055 for CE&I, and \$231,165 for overlay. |
| 001 State Grants | 0.00 | 0.00 | 0.00 | 0.00 | 288,957.00 | 1,021,075.00 | |
| 105 State Grants | 0.00 | 0.00 | 0.00 | 0.00 | 288,957.00 | 1,021,075.00 | |
| Total Grants: | 0.00 | 0.00 | 0.00 | 0.00 | 538,619.00 | 1,270,737.00 | |
| TOTAL REVENUES: | 55,761.63 | 55,796.46 | 55,908.28 | 390,736.44 | 928,731.00 | 1,566,766.00 | |
| Miscellaneous | | | | | | | |
| 543 30 41 11 Professional Financial / Banking | 25.32 | 20.70 | 18.04 | 12.79 | 25.00 | 25.00 | No Banner Bank fees in 2018. State Investment Pool admin fees. |
| 025 Miscellaneous | 25.32 | 20.70 | 18.04 | 12.79 | 25.00 | 25.00 | |
| Total Miscellaneous: | 25.32 | 20.70 | 18.04 | 12.79 | 25.00 | 25.00 | |
| Interfund Transfers | | | | | | | |
| 597 00 31 33 Transfer From Street Improvement Fund To Economic Development Fund | 0.00 | 0.00 | 55,752.96 | 0.00 | 0.00 | 0.00 | |
| 070 Operating Transfers | 0.00 | 0.00 | 55,752.96 | 0.00 | 0.00 | 0.00 | |
| Total Interfund Transfers: | 0.00 | 0.00 | 55,752.96 | 0.00 | 0.00 | 0.00 | |
| Street Department | | | | | | | |
| 009 Roadside | 0.00 | 0.00 | 0.00 | 0.00 | | | |

5 YEAR BUDGET COMPARISON

City Of College Place
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311 Street Improvement 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 10 63 20 Street Fund Capital Project Engineering | 0.00 | 0.00 | 0.00 | 28,728.01 | 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 | 147,107.00 | 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 | 175,835.01 | 923,619.00 | 1,533,700.00 | |
| Total Capital Expenditures: | 0.00 | 0.00 | 0.00 | 175,835.01 | 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 | 175,847.80 | 928,731.00 | 1,566,766.00 | |
| FUND GAIN/LOSS: | 55,736.31 | 55,775.76 | 137.28 | 214,888.64 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 1,023.87 | 500.00 | 750.00 | Markets have improved. |
| 001 Interest & Other Earnings | 121.04 | 256.81 | 758.15 | 1,023.87 | 500.00 | 750.00 | |
| 025 Miscellaneous | 121.04 | 256.81 | 758.15 | 1,023.87 | 500.00 | 750.00 | |
| Total Miscellaneous: | 121.04 | 256.81 | 758.15 | 1,023.87 | 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 | 50,000.00 | |
| 070 Operating Transfers | 100,000.00 | 50,000.00 | 100,000.00 | 0.00 | 0.00 | 50,000.00 | |
| Total Interfund Transfers: | 100,000.00 | 50,000.00 | 100,000.00 | 0.00 | 0.00 | 50,000.00 | |
| 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 | 339,684.98 | 267,951.00 | 165,536.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 51.73 | 100.00 | 100.00 | Based on 2017 annualization |
| 025 Miscellaneous | 67.56 | 87.14 | 101.85 | 51.73 | 100.00 | 100.00 | |
| Total Miscellaneous: | 67.56 | 87.14 | 101.85 | 51.73 | 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 | 176,015.72 | 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 |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 180,467.04 | 215,000.00 | 110,000.00 | |
| 594 Capital Improvements | 0.00 | 7,337.25 | 4,114.13 | 180,467.04 | 215,000.00 | 110,000.00 | |
| Total Capital Expenditures: | 0.00 | 7,337.25 | 4,114.13 | 180,467.04 | 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 | 55,436.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 52,851.00 | 55,436.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 52,851.00 | 55,436.00 | |
| TOTAL EXPENDITURES: | 67.56 | 8,108.81 | 4,465.99 | 180,518.77 | 267,951.00 | 165,536.00 | |
| FUND GAIN/LOSS: | 200,220.95 | 242,368.95 | 338,661.11 | 159,166.21 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 541.91 | 0.00 | 500.00 | |
| 001 Interest & Other Earnings | 0.00 | 0.00 | 0.00 | 541.91 | | 500.00 | |
| 025 Miscellaneous | 0.00 | 0.00 | 0.00 | 541.91 | 0.00 | 500.00 | |
| Total Miscellaneous: | 0.00 | 0.00 | 0.00 | 541.91 | 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 | 175,000.00 | 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. |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 450,120.00 | |
| Total Interfund Transfers: | 0.00 | 0.00 | 0.00 | 422,167.79 | 391,000.00 | 450,120.00 | |
| TOTAL REVENUES: | 0.00 | 0.00 | 0.00 | 422,709.70 | 391,000.00 | 798,280.00 | |
| Miscellaneous | | | | | | | |
| 514 89 41 20 Professional Financial / Banking | 0.00 | 0.00 | 0.00 | 11.22 | 0.00 | 0.00 | |
| 514 Finance & Administration | 0.00 | 0.00 | 0.00 | 11.22 | 0.00 | 0.00 | |
| Total Miscellaneous: | 0.00 | 0.00 | 0.00 | 11.22 | 0.00 | 0.00 | |
| Police Operations | | | | | | | |
| 594 21 64 32 Vehicles/Equip Police Department | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125,000.00 | Purchase 4 used patrol vehicles, car for detective, and Animal Control/Code Enforcement pickup |
| 003 Patrol | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125,000.00 | |
| 521 Law Enforcement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125,000.00 | |
| Total Police Operations: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125,000.00 | |
| Fire Department | | | | | | | |
| 594 22 64 32 Vehicles/Equip Fire Department Mobilization | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | Purchase of used brush vehicle. |
| 010 Mobilization Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | |
| 522 Fire Control | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | |
| Total Fire Department: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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320 Equipment Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|--|----------------|----------------|----------------|------------------|----------------------|-------------------|------------------------------|
| Capital Expenditures | | | | | | | |
| 594 42 64 32 Vehicles/Equip Streets | 0.00 | 0.00 | 0.00 | 10,300.00 | 0.00 | 4,000.00 | Weed spray trailer (\$4,000) |
| 003 Roadway | 0.00 | 0.00 | 0.00 | 10,300.00 | | 4,000.00 | |
| 542 Road & Street Maintenance | 0.00 | 0.00 | 0.00 | 10,300.00 | 0.00 | 4,000.00 | |
| Total Capital Expenditures: | 0.00 | 0.00 | 0.00 | 10,300.00 | 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 | 569,280.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 391,000.00 | 569,280.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 391,000.00 | 569,280.00 | |
| TOTAL EXPENDITURES: | 0.00 | 0.00 | 0.00 | 10,311.22 | 391,000.00 | 798,280.00 | |
| FUND GAIN/LOSS: | 0.00 | 0.00 | 0.00 | 412,398.48 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 193.76 | 200.00 | 50.00 | |
| 001 Interest & Other Earnings | 13,487.32 | 13,735.75 | 2,112.56 | 193.76 | 200.00 | 50.00 | |
| 025 Miscellaneous | 13,487.32 | 13,735.75 | 2,112.56 | 193.76 | 200.00 | 50.00 | |
| Total Miscellaneous: | 13,487.32 | 13,735.75 | 2,112.56 | 193.76 | 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 Fund | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 1,123,343.41 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

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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

City Of College Place
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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 | |
| 594 Capital Improvements | 426,283.61 | 628,874.79 | 5,416,979.55 | 691,000.28 | 280,000.00 | 10,000.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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330 Economic Development Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|-------------------|---------------------|---------------------|-------------------|----------------------|-------------------|---------|
| 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 | 432,343.13 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | |

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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

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 |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|---|
| Beginning Balances | | | | | | | |
| 308 80 00 40 Beginning Fund Balance - Water | 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 | 38,230.88 | 40,000.00 | 35,000.00 | Water meters & misc. |
| 343 40 00 00 Water Sales | 842,021.98 | 860,716.40 | 881,155.41 | 935,798.25 | 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 | 975,331.13 | 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 | 5,972.28 | 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 | 5,972.28 | 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 | 982,997.41 | 1,041,000.00 | 1,230,100.00 | |

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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 | 982,997.41 | 1,041,000.00 | 1,230,100.00 | |
| Fines & Forfeits | | | | | | | |
| 359 90 00 40 Penalty/Late Fee | 0.00 | 0.00 | 3,292.63 | 17,495.07 | 0.00 | 18,000.00 | Moved from 343.40.01.75 |
| 009 Water | 0.00 | 0.00 | 3,292.63 | 17,495.07 | | 18,000.00 | |
| 006 Charges For Goods & Services | 0.00 | 0.00 | 3,292.63 | 17,495.07 | 0.00 | 18,000.00 | |
| Total Fines & Forfeits: | 0.00 | 0.00 | 3,292.63 | 17,495.07 | 0.00 | 18,000.00 | |
| Miscellaneous | | | | | | | |
| 361 11 00 40 Investment Interest | 566.23 | 778.19 | 1,757.28 | 2,744.64 | 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 | 2,744.64 | 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 | 14,186.64 | 20,094.00 | 20,544.00 | |
| Total Miscellaneous: | 20,428.78 | 19,182.23 | 21,651.65 | 14,186.64 | 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 | |

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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 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 | 8,776.19 | 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 | 8,776.19 | | | |
| 534 Water Utilities | 3,841.86 | 4,441.17 | 8,297.49 | 8,776.19 | 0.00 | 0.00 | |
| Total Water Department: | 3,841.86 | 4,441.17 | 8,297.49 | 8,776.19 | 0.00 | 0.00 | |
| TOTAL REVENUES: | 1,772,890.61 | 1,795,181.19 | 1,773,698.53 | 1,788,500.38 | 1,682,331.00 | 2,076,939.00 | |

Miscellaneous

| | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--|
| 534 90 41 00 Professional Financial / Banking | 316.75 | 263.48 | 235.33 | 118.27 | 200.00 | 200.00 | |
|---|--------|--------|--------|--------|--------|--------|--|

5 YEAR BUDGET COMPARISON

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400 Water Fund

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|-----------------------------|----------------|----------------|----------------|----------------|----------------------|------------------|---------|
| 025 Miscellaneous | 316.75 | 263.48 | 235.33 | 118.27 | 200.00 | 200.00 | |
| Total Miscellaneous: | 316.75 | 263.48 | 235.33 | 118.27 | 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 | 88,016.65 | 94,757.00 | 78,490.00 | 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 | 39,328.73 | 41,294.00 | 37,412.00 | 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 | |
| 534 10 31 01 Office Supplies - Administration | 1,486.91 | 964.89 | 1,364.74 | 845.44 | 1,200.00 | 1,200.00 | Paper, computer supplies |

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 |
|--|----------------|----------------|----------------|----------------|----------------------|------------------|--|
| 534 10 35 00 Small Tools/Equipment | 39.06 | 376.36 | 0.00 | 47.65 | 300.00 | 300.00 | Misc. small office equipment |
| 534 10 41 00 Professional Service | 16,244.06 | 16,765.82 | 13,662.06 | 12,186.85 | 11,000.00 | 11,000.00 | |
| 534 10 42 00 Communication | 3,411.12 | 2,623.41 | 3,981.76 | 2,831.50 | 3,000.00 | 3,000.00 | Postage, shipping, and phone charges. Increase request based on 2017 annualization and historical usage. |
| 534 10 43 00 Travel | 1,153.26 | 1,406.66 | 1,152.15 | 1,035.21 | 1,500.00 | 1,500.00 | Per diem & lodging |
| 534 10 44 00 External Taxes | 76,607.27 | 78,073.96 | 81,625.74 | 73,683.91 | 87,000.00 | 87,000.00 | |
| 534 10 44 01 Advertising | 307.49 | 216.96 | 951.93 | 1,138.59 | 500.00 | 500.00 | |
| 534 10 45 00 Operating Rentals | 508.60 | 455.58 | 105.23 | 0.00 | 1,200.00 | 0.00 | No budget requested |
| 534 10 46 00 Insurance | 39,082.55 | 30,464.74 | 31,263.60 | 0.00 | 32,357.00 | 40,121.00 | Estimate |
| 534 10 49 00 Miscellaneous | 2,984.19 | 2,148.36 | 2,118.36 | 1,637.50 | 1,000.00 | 2,500.00 | Memberships, permits, etc. |
| 534 10 49 01 Registrations/Fees - Training Classes & Seminars | 565.00 | 948.75 | 842.73 | 537.90 | 2,000.00 | 2,000.00 | Classes & training |
| 594 34 64 02 Machinery/Equipment | 0.00 | 24,495.05 | 0.00 | 1,949.93 | 0.00 | 0.00 | |
| 001 Administration / General | 326,151.23 | 359,105.90 | 306,114.10 | 223,239.86 | 277,108.00 | 265,023.00 | |
| 534 20 41 00 Professional Services | 0.00 | 0.00 | 12,923.27 | 0.00 | 0.00 | 0.00 | |
| 534 20 49 00 Miscellaneous | 0.00 | 1,000.00 | 29.60 | 0.00 | 0.00 | 0.00 | |
| 002 Administrative/Planning | 0.00 | 1,000.00 | 12,952.87 | 0.00 | | | |
| 534 50 10 00 Wages & OT | 148,271.87 | 142,224.26 | 129,335.68 | 132,803.28 | 176,783.00 | 181,625.00 | Reflects 2.5% COLA and slight change in position allocation to the budget line as per auditor recommendation. |
| 534 50 20 00 Benefits | 72,862.66 | 72,152.18 | 68,622.17 | 73,557.02 | 107,590.00 | 118,498.00 | 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 50 20 01 Benefits Uniforms | 703.62 | 633.66 | 872.78 | 777.28 | 1,000.00 | 1,000.00 | Clothing allowances, safety boots & equipment |
| 534 50 31 00 Operating Supplies - Maintenance | 52,739.35 | 47,699.13 | 64,817.25 | 36,925.55 | 70,000.00 | 70,000.00 | FHs, main supplies, water meters, water service supplies, repair parts, rock, HMA, cones & barricades |
| 534 50 35 00 Sm Tools/Equipment | 1,390.69 | 2,059.52 | 2,309.28 | 1,019.74 | 1,500.00 | 1,500.00 | Hand & small power tools |
| 534 50 41 00 Professional Services | 1,500.00 | 106.52 | 1,685.99 | 1,868.76 | 2,000.00 | 3,000.00 | Software support contract on handheld and misc. engineering |
| 534 50 45 00 Operating Rentals/Leases | 0.00 | 40.29 | 168.80 | 0.00 | 500.00 | 500.00 | Rental of special tools |
| 534 50 48 00 Repairs & Maintenance | 5,303.63 | 1,493.06 | 429.52 | 7,024.68 | 7,000.00 | 7,000.00 | Use of contractors on certain projects |
| 534 50 49 96 Interfund Rentals - O & M | 29,694.80 | 23,204.58 | 23,855.75 | 24,746.85 | 13,619.00 | 44,941.00 | Based on 2017 annualized. |
| 594 34 64 04 Machinery/Equipment | 0.00 | 0.00 | 3,716.55 | 830.16 | 4,200.00 | 4,500.00 | Water service drill & tap machines |
| 597 34 00 95 Interfund Rentals - Repl | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 003 Maintenance | 332,466.62 | 289,613.20 | 295,813.77 | 279,553.32 | 384,192.00 | 432,564.00 | |

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 |
|--|-----------------------------|-------------------|-------------------|-------------------|----------------------|-------------------|--|
| 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 | 9,093.64 | 9,677.00 | 9,918.00 | Reflects 2.5% COLA. |
| 534 80 20 00 Benefits | 4,755.95 | 4,512.22 | 4,713.03 | 4,600.50 | 4,976.00 | 5,571.00 | 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 | 9,747.96 | 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 | 4,980.10 | 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 | 111,087.34 | 145,000.00 | 145,000.00 | Electricity |
| 534 80 48 00 Repairs/Maintenance | 4,926.77 | 34,228.30 | 6,703.60 | 1,687.57 | 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 | 147,681.04 | 205,249.00 | 206,085.00 |
| 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 | 64,452.11 | 75,312.00 | 80,027.00 | 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 | 27,975.33 | 42,791.00 | 33,077.00 | 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 |
| 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 | |

5 YEAR BUDGET COMPARISON

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|--|-------------------|-------------------|-------------------|-------------------|----------------------|---------------------|---|
| 534 27 41 00 Water Utilities - Professional Services | 11,201.83 | 8,140.60 | 38,910.56 | 13,457.72 | 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 | 4,434.83 | 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 | 114,797.55 | 144,059.00 | 142,304.00 | |
| 534 Water Utilities | 910,349.71 | 988,522.60 | 932,027.58 | 765,271.77 | 1,010,608.00 | 1,045,976.00 | |
| 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 | 765,581.36 | 1,012,608.00 | 1,047,976.00 | |

Non-Expenditures

| | | | | | | | |
|---|------|------|----------|------|------|------|--|
| 589 10 00 40 Water - Hydrant Meter Deposit Refund | 0.00 | 0.00 | 4,500.00 | 0.00 | 0.00 | 0.00 | |
|---|------|------|----------|------|------|------|--|

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 |
|---|---------------------|---------------------|---------------------|-------------------|----------------------|---------------------|---------|
| 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 Improvements | 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 | 615,763.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 515,523.00 | 615,763.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 515,523.00 | 615,763.00 | |
| TOTAL EXPENDITURES: | 1,080,409.91 | 1,133,200.39 | 1,030,213.46 | 919,699.63 | 1,682,331.00 | 2,076,939.00 | |
| FUND GAIN/LOSS: | 692,480.70 | 661,980.80 | 743,485.07 | 868,800.75 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 6,431.98 | 0.00 | 7,000.00 | Moved from 343.50.00.41 |
| 010 Wastewater | 0.00 | 0.00 | 1,578.93 | 6,431.98 | | 7,000.00 | |
| 006 Charges For Goods & Services | 0.00 | 0.00 | 1,578.93 | 6,431.98 | 0.00 | 7,000.00 | |
| Total Fines & Forfeits: | 0.00 | 0.00 | 1,578.93 | 6,431.98 | 0.00 | 7,000.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 1,509,596.30 | 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 | 1,667.67 | 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 | 1,511,263.97 | 1,671,400.00 | 1,846,000.00 | |
| 019 Physical Environment | 1,606,382.13 | 1,618,216.25 | 1,593,625.57 | 1,511,263.97 | 1,671,400.00 | 1,846,000.00 | |
| Total Physical Environment: | 1,606,382.13 | 1,618,216.25 | 1,593,625.57 | 1,511,263.97 | 1,671,400.00 | 1,846,000.00 | |
| Miscellaneous | | | | | | | |
| 361 11 00 41 Investment Interest WW | 837.54 | 1,153.29 | 2,490.13 | 3,056.82 | 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 | 3,056.82 | 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 | 137,157.99 | 1,575.00 | 2,000.00 | |
| Total Miscellaneous: | 2,542.69 | 4,615.55 | 2,741.29 | 137,157.99 | 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

City Of College Place
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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 | 2,501,603.77 | 2,413,975.00 | 2,615,929.00 | |

Miscellaneous

| | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--|
| 535 90 41 00 Professional Financial / Banking | 468.73 | 387.81 | 339.33 | 130.59 | 350.00 | 200.00 | |
|---|--------|--------|--------|--------|--------|--------|--|

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 130.59 | 350.00 | 200.00 | |
| Total Miscellaneous: | 468.73 | 387.81 | 339.33 | 130.59 | 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 | 69,894.69 | 73,123.00 | 39,823.00 | 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 | 30,867.05 | 31,479.00 | 17,970.00 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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401 Wastewater Fund

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|---|-------------------|-------------------|---------------------|---------------------|----------------------|---------------------|--|
| 535 10 41 00 Professional Services | 3,007.79 | 3,998.59 | 939,407.43 | 1,010,900.50 | 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 | 636.05 | 900.00 | 900.00 | Postage, shipping, phone, cell phone |
| 535 10 43 00 Travel | 543.45 | 638.17 | 286.73 | 40.48 | 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 | 157.00 | 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 | 72,975.00 | 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 | 501.31 | 0.00 | 0.00 | |
| 001 Administration / General | 506,570.29 | 466,178.09 | 1,237,914.57 | 1,158,554.23 | 1,409,417.00 | 1,383,468.00 | |
| 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 | 151.69 | 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 | 1,757.50 | 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 | 9,470.84 | 18,470.00 | 17,322.00 | Based on 2017 annualized |
| 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 | 12,883.78 | 21,520.00 | 173,322.00 | |
| 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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401 Wastewater Fund

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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 | 9,470.84 | 18,470.00 | 17,322.00 | Based on 2017 annualized |
| 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 | 33,333.94 | 71,566.00 | 72,418.00 | |
| 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 | 74,639.49 | 82,953.00 | 83,730.00 | 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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|---|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--|
| 535 27 20 00 Sewer Utilities - Personnel Benefits | 42,607.53 | 48,676.37 | 50,282.14 | 32,572.97 | 47,697.00 | 34,625.00 | 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 | 32,490.20 | 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 | 6,478.02 | 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 | 151,686.24 | 193,346.00 | 161,305.00 | |
| 535 Wastewater Utilities | 1,549,100.44 | 1,384,096.27 | 1,727,163.42 | 1,530,308.19 | 1,946,449.00 | 1,870,513.00 | |
| Total Wastewater Department: | 1,550,730.02 | 1,385,381.48 | 1,728,975.42 | 1,530,573.75 | 1,948,949.00 | 1,873,013.00 | |

Capital Expenditures

| | | | | | | | |
|---------------------------------|------------|------------|-----------|------|------|------|--|
| 594 35 63 01 Other Improvements | 208,992.66 | 176,364.89 | 22,497.17 | 0.00 | 0.00 | 0.00 | |
|---------------------------------|------------|------------|-----------|------|------|------|--|

5 YEAR BUDGET COMPARISON

City Of College Place
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401 Wastewater Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------|
| 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 | 536,316.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 329,376.00 | 536,316.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 329,376.00 | 536,316.00 | |
| TOTAL EXPENDITURES: | 1,838,018.02 | 1,612,134.18 | 2,026,811.92 | 1,666,004.34 | 2,413,975.00 | 2,615,929.00 | |
| FUND GAIN/LOSS: | 887,392.48 | 1,076,324.73 | 807,290.15 | 835,599.43 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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405 Appointment Keeper Transport

| 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 | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|

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 | |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|

A.K.T.S. Program

| | | | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Total A.K.T.S. Program: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|

| | | | | | | | |
|------------------------|-------------------|------------------|------------------|------------------|------------------|-------------|--|
| TOTAL REVENUES: | 265,123.86 | 85,158.65 | 16,064.36 | 13,266.84 | 13,200.00 | 0.00 | |
|------------------------|-------------------|------------------|------------------|------------------|------------------|-------------|--|

Miscellaneous

| | | | | | | | |
|---|-------|-------|------|------|------|------|--|
| 547 90 41 00 Professional Financial / Banking | 23.63 | 11.62 | 4.05 | 0.00 | 0.00 | 0.00 | |
|---|-------|-------|------|------|------|------|--|

| | | | | | | | |
|-------------------|-------|-------|------|------|------|------|--|
| 025 Miscellaneous | 23.63 | 11.62 | 4.05 | 0.00 | 0.00 | 0.00 | |
|-------------------|-------|-------|------|------|------|------|--|

| | | | | | | | |
|-----------------------------|--------------|--------------|-------------|-------------|-------------|-------------|--|
| Total Miscellaneous: | 23.63 | 11.62 | 4.05 | 0.00 | 0.00 | 0.00 | |
|-----------------------------|--------------|--------------|-------------|-------------|-------------|-------------|--|

Interfund Transfers

| | | | | | | | |
|--|------|------|------|-----------|-----------|------|--|
| 597 00 04 05 Transfer To Current Expense | 0.00 | 0.00 | 0.00 | 13,266.84 | 13,200.00 | 0.00 | |
|--|------|------|------|-----------|-----------|------|--|

| | | | | | | | |
|-------------------------|------|------|------|-----------|-----------|------|--|
| 070 Operating Transfers | 0.00 | 0.00 | 0.00 | 13,266.84 | 13,200.00 | 0.00 | |
|-------------------------|------|------|------|-----------|-----------|------|--|

| | | | | | | | |
|-----------------------------------|-------------|-------------|-------------|------------------|------------------|-------------|--|
| Total Interfund Transfers: | 0.00 | 0.00 | 0.00 | 13,266.84 | 13,200.00 | 0.00 | |
|-----------------------------------|-------------|-------------|-------------|------------------|------------------|-------------|--|

Grant Related Transactions

| | | | | | | | |
|------------------------------|------|------|------|------|--|--|--|
| 001 Capitalized Expenditures | 0.00 | 0.00 | 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 |
|--|----------------|----------------|----------------|----------------|----------------------|------------------|---------|
| 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 | | | |
|------------------------------|------|------|------|------|--|--|--|

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

City Of College Place
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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 | 217,300.00 | 100,000.00 | 140,000.00 | 40 new connections @ \$3500 each. |
| 002 Non-Business License & Permits | 0.00 | 0.00 | 0.00 | 217,300.00 | 100,000.00 | 140,000.00 | |
| 003 Licenses & Permits | 0.00 | 0.00 | 0.00 | 217,300.00 | 100,000.00 | 140,000.00 | |
| Total Permits & Licenses: | 0.00 | 0.00 | 0.00 | 217,300.00 | 100,000.00 | 140,000.00 | |
| Miscellaneous | | | | | | | |
| 361 11 00 42 Investment Interest - Water Equip Reserv | 126.87 | 190.94 | 361.56 | 558.64 | 300.00 | 300.00 | |
| 005 Other Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 025 Miscellaneous | 126.87 | 190.94 | 361.56 | 558.64 | 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 | |
| 395 10 04 10 Proceeds From Sale Of Capital Assets | 0.00 | 0.00 | 0.00 | 10,300.00 | 0.00 | 0.00 | |
| 090 Disposition Of Fixed Assets | 0.00 | 0.00 | 0.00 | 10,300.00 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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410 Water Capital Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|--|-------------------|-------------------|-------------------|-------------------|----------------------|---------------------|----------|
| Total Miscellaneous: | 126.87 | 190.94 | 361.56 | 10,858.64 | 70,300.00 | 70,300.00 | |
| 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 | 491,487.85 | 3,433,693.00 | 4,315,851.00 | |

Miscellaneous

5 YEAR BUDGET COMPARISON

City Of College Place
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410 Water Capital Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|----------------|----------------|----------------|----------------|----------------------|------------------|---------|
| 534 10 41 41 Banking Service Fees/Charges - W Cap Res Fund | 70.94 | 65.16 | 50.37 | 21.47 | 70.00 | 70.00 | |
| 025 Miscellaneous | 70.94 | 65.16 | 50.37 | 21.47 | 70.00 | 70.00 | |
| Total Miscellaneous: | 70.94 | 65.16 | 50.37 | 21.47 | 70.00 | 70.00 | |

Interfund Transfers

| | | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Total Interfund Transfers: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|

Wastewater Department

| | | | | | | | |
|--------------------------------------|-------------|-------------|-------------|------------------|------------------|-------------|--|
| 594 40 64 41 Water Utility Equipment | 0.00 | 0.00 | 0.00 | 44,722.11 | 28,000.00 | 0.00 | |
| 001 Capitalized Expenditures | 0.00 | 0.00 | 0.00 | 44,722.11 | 28,000.00 | | |
| 594 Capital Improvements | 0.00 | 0.00 | 0.00 | 44,722.11 | 28,000.00 | 0.00 | |
| Total Wastewater Department: | 0.00 | 0.00 | 0.00 | 44,722.11 | 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 | 235,150.00 | Intangible Rights to Land placeholder - installment 2/4 |
| 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 | 17,236.80 | 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) |

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 |
|------------------------------------|----------------|----------------|-------------------|-------------------|----------------------|---------------------|---------|
| 001 Capitalized Expenditures | 0.00 | 0.00 | 0.00 | 66,781.10 | 3,040,000.00 | 3,318,650.00 | |
| 594 Capital Improvements | 0.00 | 0.00 | 0.00 | 66,781.10 | 3,040,000.00 | 3,318,650.00 | |
| Total Capital Expenditures: | 0.00 | 0.00 | 100,000.00 | 66,781.10 | 3,040,000.00 | 3,318,650.00 | |
| Ending Balances | | | | | | | |
| 508 10 00 42 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 365,623.00 | 997,131.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 365,623.00 | 997,131.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 365,623.00 | 997,131.00 | |
| TOTAL EXPENDITURES: | 70.94 | 65.16 | 100,050.37 | 111,524.68 | 3,433,693.00 | 4,315,851.00 | |
| FUND GAIN/LOSS: | 168,892.24 | 189,018.02 | 109,329.21 | 379,963.17 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

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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 | 140,500.00 | 105,000.00 | 147,000.00 | 42 new connections @ \$3500 each. |
| 002 Non-Business License & Permits | 0.00 | 0.00 | 0.00 | 140,500.00 | 105,000.00 | 147,000.00 | |
| 003 Licenses & Permits | 0.00 | 0.00 | 0.00 | 140,500.00 | 105,000.00 | 147,000.00 | |
| Total Permits & Licenses: | 0.00 | 0.00 | 0.00 | 140,500.00 | 105,000.00 | 147,000.00 | |
| Miscellaneous | | | | | | | |
| 361 11 00 43 Investment Interest - WW Equip Resev | 294.61 | 447.37 | 1,090.64 | 2,168.44 | 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 | 2,168.44 | 500.00 | 1,000.00 | |
| 395 10 04 11 Proceeds From Sale Of Capital Assets | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | |
| 090 Disposition Of Fixed Assets | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | |
| Total Miscellaneous: | 294.61 | 447.37 | 1,090.64 | 5,168.44 | 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. |

5 YEAR BUDGET COMPARISON

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411 Wastewater Capital Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|---|----------------|------------------|------------------|-------------------|----------------------|-------------------|-----------------------------------|
| 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. |
| 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 | 1,232,553.52 | 1,156,461.00 | 955,740.00 | |
|------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|--|

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 | | | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 50,000.00 | 0.00 | 0.00 | 0.00 | |
| 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 | 69.24 | 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 | 69.24 | 175.00 | 50.00 | |
| Total Miscellaneous: | 164.74 | 152.63 | 148.41 | 69.24 | 175.00 | 50.00 | |

Wastewater Department

| | | | | | | | |
|---|-------------|-------------|-------------|-------------------|-------------------|-------------|---|
| 594 35 63 01 Other Improvements | 0.00 | 0.00 | 0.00 | 22,056.38 | 40,000.00 | 0.00 | * |
| 003 Capital Outlay | 0.00 | 0.00 | 0.00 | 22,056.38 | 40,000.00 | | |
| 594 35 64 41 Wastewater Capital Equipment | 0.00 | 0.00 | 0.00 | 251,319.73 | 625,000.00 | 0.00 | |
| 009 Wastewater Utilities | 0.00 | 0.00 | 0.00 | 251,319.73 | 625,000.00 | | |
| 594 Capital Improvements | 0.00 | 0.00 | 0.00 | 273,376.11 | 665,000.00 | 0.00 | |
| Total Wastewater Department: | 0.00 | 0.00 | 0.00 | 273,376.11 | 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 |

5 YEAR BUDGET COMPARISON

City Of College Place
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411 Wastewater Capital Reserve Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed | Comment |
|------------------------------------|----------------|----------------|------------------|-------------------|----------------------|-------------------|---------|
| 011 C.A.R.S. Project | 0.00 | 0.00 | 0.00 | 0.00 | | 40,000.00 | |
| 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 | 273,445.35 | 1,156,461.00 | 955,740.00 | |
| FUND GAIN/LOSS: | 394,490.70 | 444,785.44 | 445,727.67 | 959,108.17 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 707,543.33 | 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 | 707,543.33 | 765,000.00 | 794,500.00 | |
| Total Charges For Goods & Services: | 755,439.41 | 761,815.00 | 776,975.97 | 707,543.33 | 765,000.00 | 794,500.00 | |
| Miscellaneous | | | | | | | |
| 361 11 00 44 Investment Interest Earned | 637.36 | 886.40 | 2,122.93 | 2,743.82 | 1,000.00 | 1,500.00 | Markets have improved. |
| 025 Miscellaneous | 637.36 | 886.40 | 2,122.93 | 2,743.82 | 1,000.00 | 1,500.00 | |
| Total Miscellaneous: | 637.36 | 886.40 | 2,122.93 | 2,743.82 | 1,000.00 | 1,500.00 | |
| TOTAL REVENUES: | 1,579,069.13 | 1,647,065.79 | 1,735,595.84 | 1,757,247.28 | 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 | 165.70 | 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 | 165.70 | 320.00 | 25.00 | |
| Total Miscellaneous: | 357.25 | 306.59 | 292.05 | 165.70 | 320.00 | 25.00 | |

Interfund Transfers

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 173,653.00 | 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 | 643,653.00 | 512,626.00 | 134,194.00 | |
| Total Interfund Transfers: | 42,435.00 | 43,337.00 | 43,912.00 | 643,653.00 | 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 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 650,309.00 | 710,571.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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412 Wastewater Debt Service Fund

| Account | 2014 Actual | 2015 Actual | 2016 Actual | 2017 Actual | 2017 Appropriated | 2018 Proposed Comment |
|----------------------------|-------------------|-------------------|-------------------|---------------------|----------------------|--------------------------|
| TOTAL EXPENDITURES: | 694,704.74 | 690,568.85 | 688,635.71 | 1,284,509.92 | 1,803,948.00 | 1,481,743.00 |
| FUND GAIN/LOSS: | 884,364.39 | 956,496.94 | 1,046,960.13 | 472,737.36 | 0.00 | 0.00 |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 666,901.28 | 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 | 666,901.28 | 740,000.00 | 825,000.00 | |
| 534 Water Utilities | 645,873.32 | 656,134.29 | 670,815.95 | 666,901.28 | 740,000.00 | 825,000.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 666,901.28 | 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 | 4,149.77 | 1,000.00 | 2,500.00 | Markets have improved. |
| 591 Interest & Debt Service | 655.70 | 935.92 | 2,333.67 | 4,149.77 | 1,000.00 | 2,500.00 | |
| Total Long Term Debt Payment/Interes: | 655.70 | 935.92 | 2,333.67 | 4,149.77 | 1,000.00 | 2,500.00 | |
| TOTAL REVENUES: | 1,496,566.25 | 1,604,541.95 | 1,732,966.57 | 1,789,605.71 | 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 | 198.54 | 350.00 | 350.00 | |
| 025 Miscellaneous | 367.05 | 325.06 | 322.43 | 198.54 | 350.00 | 350.00 | |
| Total Miscellaneous: | 367.05 | 325.06 | 322.43 | 198.54 | 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 | 303,470.00 | 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 | 303,470.00 | |
| Total Interfund Transfers: | 63,652.50 | 65,005.50 | 65,868.00 | 63,939.00 | 203,939.00 | 303,470.00 | |
| 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. |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 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 | 1,111,073.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 1,100,295.00 | 1,111,073.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 1,100,295.00 | 1,111,073.00 | |
| TOTAL EXPENDITURES: | 619,094.51 | 614,725.00 | 614,411.91 | 608,932.28 | 1,849,381.00 | 2,080,948.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 1,180,673.43 | 0.00 | 0.00 |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 20.55 | 10.00 | 10.00 | |
| 001 Interest & Other Earnings | 11.20 | 23.85 | 32.54 | 20.55 | 10.00 | 10.00 | |
| 025 Miscellaneous | 11.20 | 23.85 | 32.54 | 20.55 | 10.00 | 10.00 | |
| Total Miscellaneous: | 11.20 | 23.85 | 32.54 | 20.55 | 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 | 173,653.00 | 42,626.00 | 0.00 | Refunded in 2017 |
| 397 00 04 25 Transfer From Fund 426 | 0.00 | 0.00 | 0.00 | 116,600.00 | 116,600.00 | 0.00 | * |
| 070 Operating Transfers | 106,087.50 | 108,342.50 | 109,780.00 | 354,192.00 | 223,165.00 | 0.00 | |
| Total Interfund Transfers: | 106,087.50 | 108,342.50 | 109,780.00 | 354,192.00 | 223,165.00 | 0.00 | |
| Loan Proceeds | | | | | | | |
| 391 20 04 25 Revenue Bond Proceeds | 0.00 | 0.00 | 0.00 | 354,192.00 | 0.00 | 0.00 | |
| 009 2017 Water Revenue Bonds | 0.00 | 0.00 | 0.00 | 354,192.00 | | | |
| 092 Loan Receipts | 0.00 | 0.00 | 0.00 | 354,192.00 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 Loan Proceeds: | 0.00 | 0.00 | 0.00 | 354,192.00 | 0.00 | 0.00 | |

| | | | | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| TOTAL REVENUES: | 109,555.30 | 111,527.95 | 112,865.74 | 711,186.24 | 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 | 1.29 | 5.00 | 0.00 | No budget |
| | 025 | Miscellaneous | | | 6.20 | 7.25 | 4.05 | 1.29 | 5.00 | 0.00 | |
| Total Miscellaneous: | | | | | 6.20 | 7.25 | 4.05 | 1.29 | 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 | 540,000.00 | 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 | 540,000.00 | 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. |
| 592 | 34 | 89 | 00 | Other Interest And Debt Service Costs | 0.00 | 0.00 | 0.00 | 22,350.00 | 0.00 | 0.00 | |
| | 002 | Interest & Other Debt Costs | | | 36,387.50 | 33,467.50 | 30,080.00 | 48,790.00 | 26,565.00 | | |
| 591 | Interest & Debt Service | | | | 106,387.50 | 108,467.50 | 110,080.00 | 588,790.00 | 106,565.00 | 0.00 | |
| Total Long Term Debt Payment/Interes: | | | | | 106,387.50 | 108,467.50 | 110,080.00 | 588,790.00 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
 MCAG #: 0766

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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 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 | 588,791.29 | 225,817.00 | 136,514.00 | |
| FUND GAIN/LOSS: | 3,161.60 | 3,053.20 | 2,781.69 | 122,394.95 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

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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 | 425.95 | 150.00 | 200.00 | Markets have improved. |
| 001 Interest & Other Earnings | 94.43 | 125.45 | 276.27 | 425.95 | 150.00 | 200.00 | |
| 025 Miscellaneous | 94.43 | 125.45 | 276.27 | 425.95 | 150.00 | 200.00 | |
| Total Miscellaneous: | 94.43 | 125.45 | 276.27 | 425.95 | 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 | 303,470.00 | Transfer for debt service. |
| 070 Operating Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 140,000.00 | 303,470.00 | |
| Total Interfund Transfers: | 0.00 | 0.00 | 0.00 | 0.00 | 140,000.00 | 303,470.00 | |
| Loan Proceeds | | | | | | | |
| 391 20 04 26 Revenue Bond Proceeds - Debt Reserve | 0.00 | 0.00 | 0.00 | 302,000.00 | 140,000.00 | 0.00 | No budget |
| 092 Loan Receipts | 0.00 | 0.00 | 0.00 | 302,000.00 | 140,000.00 | 0.00 | |
| Total Loan Proceeds: | 0.00 | 0.00 | 0.00 | 302,000.00 | 140,000.00 | 0.00 | |
| TOTAL REVENUES: | 116,251.64 | 116,324.31 | 116,557.52 | 418,945.88 | 396,657.00 | 604,047.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 18.87 | 45.00 | 0.00 | No budget |
| 025 Miscellaneous | 52.78 | 43.06 | 37.59 | 18.87 | 45.00 | 0.00 | |
| Total Miscellaneous: | 52.78 | 43.06 | 37.59 | 18.87 | 45.00 | 0.00 | |
| Interfund Transfers | | | | | | | |
| 597 00 04 25 Transfer To Fund 425 | 0.00 | 0.00 | 0.00 | 116,600.00 | 116,600.00 | 0.00 | * |
| 070 Operating Transfers | 0.00 | 0.00 | 0.00 | 116,600.00 | 116,600.00 | 0.00 | |
| Total Interfund Transfers: | 0.00 | 0.00 | 0.00 | 116,600.00 | 116,600.00 | 0.00 | |
| Loan Proceeds | | | | | | | |
| 002 Interest & Other Debt Costs | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total Loan Proceeds: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 176,288.00 | 2017 Water revenue bonds. Pmt 1/20. 2.80%. Balance after 2018 pmt = \$4,167,513. |
| 001 Long Term Debt Redemption | 0.00 | 0.00 | 0.00 | 0.00 | 85,000.00 | 176,288.00 | |
| 592 34 20 17 Interest Payment Of 2017 Revenue Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 55,000.00 | 127,182.00 | 2017 Water/Sewer revenue bonds. Pmt 1/20. 2.80%. Balance after 2018 pmt = \$4,167,513. |
| 002 Interest & Other Debt Costs | 0.00 | 0.00 | 0.00 | 0.00 | 55,000.00 | 127,182.00 | |
| 591 Interest & Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 140,000.00 | 303,470.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 |
|--|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|---------|
| Total Long Term Debt Payment/Interes: | 0.00 | 0.00 | 0.00 | 0.00 | 140,000.00 | 303,470.00 | |
| Ending Balances | | | | | | | |
| 508 10 00 26 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 140,012.00 | 300,577.00 | * |
| 999 Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 140,012.00 | 300,577.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 140,012.00 | 300,577.00 | |
| TOTAL EXPENDITURES: | 52.78 | 43.06 | 37.59 | 116,618.87 | 396,657.00 | 604,047.00 | |
| FUND GAIN/LOSS: | 116,198.86 | 116,281.25 | 116,519.93 | 302,327.01 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

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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 | |
|------------------------|------------------|-------------|-------------|-------------|---------------------|---------------------|--|

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 | | | |

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

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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 | 863.78 | 300.00 | 500.00 | Markets have improved. |
| 362 00 00 00 Equip & Vehicle Rental | 4,557.95 | 1,667.69 | 893.98 | 1,682.60 | 500.00 | 1,000.00 | Markets have improved. |
| 001 Interest & Other Earnings | 4,841.87 | 2,041.59 | 1,485.68 | 2,546.38 | 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 | 2,546.38 | 800.00 | 1,500.00 | |
| Total Miscellaneous: | 5,452.05 | 2,326.92 | 3,885.78 | 2,546.38 | 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 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 176,433.53 | 306,799.00 | 324,410.00 | * |
| 070 Operating Transfers | 302,389.99 | 283,089.72 | 301,846.82 | 176,433.53 | 306,799.00 | 324,410.00 | |
| Total Equipment Rental & Replacement: | 302,389.99 | 285,151.03 | 301,846.82 | 176,433.53 | 306,799.00 | 324,410.00 | |

| | | | | | | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| TOTAL REVENUES: | 719,420.41 | 861,662.52 | 832,207.69 | 445,367.45 | 465,872.00 | 443,810.00 | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|

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 Mobilization 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

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

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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 | 11,502.67 | 12,683.00 | 14,613.00 | 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 | 5,077.22 | 5,488.00 | 7,130.00 | 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 | 395.47 | 750.00 | 600.00 | Postage, phone, shipping. Increase in postage rates. |
| 548 70 43 00 Travel | 600.19 | 465.83 | 560.36 | 1,089.47 | 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 | 45,327.00 | Based on switching carriers. |
| 548 70 47 00 Public Utility Services | 7,548.31 | 7,432.78 | 5,480.60 | 5,139.74 | 8,000.00 | 8,000.00 | Gas, water, sewer, power. |
| 548 70 49 00 Miscellaneous | 0.00 | 411.20 | 36.00 | 40.84 | 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 | 159.08 | 121.32 | 80.41 | 40.21 | 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 | 26,399.65 | 66,777.00 | 78,970.00 | |
| 548 68 10 00 Wages & OT | 52,799.82 | 54,066.13 | 55,388.31 | 51,743.85 | 56,123.00 | 57,521.00 | Reflects 2.5% COLA |
| 548 68 20 00 Benefits | 28,844.59 | 30,425.91 | 32,078.86 | 31,166.69 | 33,947.00 | 37,919.00 | 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. |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 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 | 41,255.21 | 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 | 41,725.57 | 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 | 24,120.75 | 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 | 251.06 | 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 | 192,641.84 | 239,820.00 | 245,440.00 | |
| 548 Equipment Rental & Replacement | 306,728.01 | 290,883.30 | 303,204.38 | 219,041.49 | 306,597.00 | 324,410.00 | |
| Total Equipment Rental & Replacement: | 306,728.01 | 290,883.30 | 303,204.38 | 219,041.49 | 306,597.00 | 324,410.00 | |

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 | |

Ending Balances

| | | | | | | | |
|----------------------------------|------|------|------|------|-----------|------------|---|
| 508 80 00 50 Fund Ending Balance | 0.00 | 0.00 | 0.00 | 0.00 | 93,275.00 | 119,400.00 | * |
|----------------------------------|------|------|------|------|-----------|------------|---|

5 YEAR BUDGET COMPARISON

City Of College Place
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500 Equipment Rental & Replacement

| 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 | 93,275.00 | 119,400.00 | |
| Total Ending Balances: | 0.00 | 0.00 | 0.00 | 0.00 | 93,275.00 | 119,400.00 | |
| TOTAL EXPENDITURES: | 390,789.84 | 583,391.61 | 565,820.15 | 312,469.04 | 465,872.00 | 443,810.00 | |
| FUND GAIN/LOSS: | 328,630.57 | 278,270.91 | 266,387.54 | 132,898.41 | 0.00 | 0.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 10,184.30 | 17,000.00 | 13,000.00 | Contributions by employees to flexible benefits plan |
| 025 Miscellaneous | 10,444.89 | 11,599.99 | 11,152.50 | 10,184.30 | 17,000.00 | 13,000.00 | |
| Total Miscellaneous: | 10,444.89 | 11,599.99 | 11,152.50 | 10,184.30 | 17,000.00 | 13,000.00 | |
| TOTAL REVENUES: | 17,861.99 | 22,228.11 | 19,738.61 | 16,736.40 | 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 | 9,417.93 | 17,000.00 | 13,000.00 | |
| 041 Employee Benefits | 7,233.87 | 13,642.00 | 13,186.51 | 9,417.93 | 17,000.00 | 13,000.00 | |
| Total Human Resources: | 7,233.87 | 13,642.00 | 13,186.51 | 9,417.93 | 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 | 9,417.93 | 17,840.00 | 21,004.00 | |

5 YEAR BUDGET COMPARISON

City Of College Place
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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 | 7,318.47 | 0.00 | 0.00 |

5 YEAR BUDGET COMPARISON

City Of College Place
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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

City Of College Place
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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

City Of College Place
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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 | 7,253,764.75 | 7,373,552.00 | 8,107,362.00 |
| 012 Technology Reserve Fund | 68,956.96 | 148,716.72 | 240,228.36 | 362,956.81 | 356,630.00 | 397,805.00 |
| 061 Employee Benefit Reserve Fund | 100,087.54 | 200,161.84 | 250,585.22 | 301,319.76 | 300,737.00 | 291,735.00 |
| 100 Street Fund | 1,270,790.20 | 1,317,628.28 | 1,234,089.71 | 1,170,575.07 | 1,257,588.00 | 740,862.00 |
| 120 Criminal Justice Fund | 35,889.99 | 43,979.93 | 25,679.70 | 37,883.01 | 38,092.00 | 45,136.00 |
| 121 Forfeited Proceeds Fund | 6,967.50 | 10,009.89 | 10,036.10 | 14,218.96 | 13,228.00 | 12,916.00 |
| 130 Hotel/Motel Tax | | | | 1,465.75 | | 5,000.00 |
| 201 ULTGO Bond Fund | 439,293.81 | 506,374.45 | 505,924.96 | 505,537.11 | 505,409.00 | 504,735.00 |
| 202 LTGO Bond Fund | 77,326.71 | 3,258.86 | 100,014.49 | 104,903.67 | 104,893.00 | 104,000.00 |
| 235 Commercial Drive Bond Debt Service Fund | 221,252.51 | 221,304.29 | 281,318.83 | 281,793.61 | 281,407.00 | 282,031.00 |
| 301 Street Capital Contribution Fund | 227,609.40 | 249,362.77 | 16,599.62 | 47,253.26 | 131,045.00 | 176,048.00 |
| 305 Capital Improvement Fund (REET) | 252,189.87 | 364,367.22 | 395,883.59 | 268,806.64 | 278,169.00 | 128,245.00 |
| 306 Capital Improvement Fund (REET 2) | | | | 72,733.18 | 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 | 390,736.44 | 928,731.00 | 1,566,766.00 |
| 315 Facility Maintenance Reserve Fund (CE) | 200,288.51 | 250,477.76 | 343,127.10 | 339,684.98 | 267,951.00 | 165,536.00 |
| 320 Equipment Reserve Fund | | | | 422,709.70 | 391,000.00 | 798,280.00 |
| 330 Economic Development Fund | 7,884,959.09 | 9,765,806.72 | 7,643,242.24 | 1,123,343.41 | 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 | 1,788,500.38 | 1,682,331.00 | 2,076,939.00 |
| 401 Wastewater Fund | 2,725,410.50 | 2,688,458.91 | 2,834,102.07 | 2,501,603.77 | 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 | 491,487.85 | 3,433,693.00 | 4,315,851.00 |
| 411 Wastewater Capital Reserve Fund | 394,655.44 | 444,938.07 | 495,876.08 | 1,232,553.52 | 1,156,461.00 | 955,740.00 |
| 412 Wastewater Debt Service Fund | 1,579,069.13 | 1,647,065.79 | 1,735,595.84 | 1,757,247.28 | 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 | 1,789,605.71 | 1,849,381.00 | 2,080,948.00 |
| 425 Water & Sewer Revenue Bond Fund | 109,555.30 | 111,527.95 | 112,865.74 | 711,186.24 | 225,817.00 | 136,514.00 |
| 426 2007 Water/Sewer Bond Reserve Fund | 116,251.64 | 116,324.31 | 116,557.52 | 418,945.88 | 396,657.00 | 604,047.00 |
| 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 | 445,367.45 | 465,872.00 | 443,810.00 |
| 625 Flexible Benefits Plan Fund | 17,861.99 | 22,228.11 | 19,738.61 | 16,736.40 | 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 | 23,866,252.29 | 28,129,434.00 | 33,154,205.00 |
| 001 Current Expense Fund | 4,481,882.62 | 4,559,244.83 | 5,254,345.83 | 5,065,813.61 | 7,373,552.00 | 8,107,362.00 |
| 012 Technology Reserve Fund | 45,350.22 | 33,961.85 | 43,953.28 | 83,098.66 | 356,630.00 | 397,805.00 |
| 061 Employee Benefit Reserve Fund | 33.72 | 37.07 | 64.36 | 34,477.18 | 300,737.00 | 291,735.00 |
| 100 Street Fund | 827,020.01 | 998,290.12 | 643,341.74 | 975,988.62 | 1,257,588.00 | 740,862.00 |
| 120 Criminal Justice Fund | 3,213.59 | 30,009.11 | 6.49 | 8,520.60 | 38,092.00 | 45,136.00 |
| 121 Forfeited Proceeds Fund | 2.60 | 4,659.48 | 2.81 | 2,214.38 | 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 | 140,506.51 | 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 | 103,418.01 | 278,169.00 | 128,245.00 |
| 306 Capital Improvement Fund (REET 2) | | | | 0.72 | 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 | 175,847.80 | 928,731.00 | 1,566,766.00 |
| 315 Facility Maintenance Reserve Fund (CE) | 67.56 | 8,108.81 | 4,465.99 | 180,518.77 | 267,951.00 | 165,536.00 |
| 320 Equipment Reserve Fund | | | | 10,311.22 | 391,000.00 | 798,280.00 |
| 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 | 919,699.63 | 1,682,331.00 | 2,076,939.00 |
| 401 Wastewater Fund | 1,838,018.02 | 1,612,134.18 | 2,026,811.92 | 1,666,004.34 | 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 | 111,524.68 | 3,433,693.00 | 4,315,851.00 |
| 411 Wastewater Capital Reserve Fund | 164.74 | 152.63 | 50,148.41 | 273,445.35 | 1,156,461.00 | 955,740.00 |
| 412 Wastewater Debt Service Fund | 694,704.74 | 690,568.85 | 688,635.71 | 1,284,509.92 | 1,803,948.00 | 1,481,743.00 |
| 413 Water Capital Improvement Reserve Fund | 619,094.51 | 614,725.00 | 614,411.91 | 608,932.28 | 1,849,381.00 | 2,080,948.00 |
| 425 Water & Sewer Revenue Bond Fund | 106,393.70 | 108,474.75 | 110,084.05 | 588,791.29 | 225,817.00 | 136,514.00 |
| 426 2007 Water/Sewer Bond Reserve Fund | 52.78 | 43.06 | 37.59 | 116,618.87 | 396,657.00 | 604,047.00 |
| 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 | 312,469.04 | 465,872.00 | 443,810.00 |
| 625 Flexible Benefits Plan Fund | 7,233.87 | 13,642.00 | 13,186.51 | 9,417.93 | 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 | 13,950,964.53 | 28,129,434.00 | 33,154,205.00 |
| FUNDS GAIN/LOSS: | 15,571,834.92 | 13,704,652.92 | 9,473,107.75 | 9,915,287.76 | 0.00 | 0.00 |