

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 1

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 80 00 00 Beginning Balance - Current Expense Fund	2,053,914.44	2,548,863.64	2,324,293.16	2,141,295.48	2,311,100.00	2,173,476.00	*
001 Beginning Balances	2,053,914.44	2,548,863.64	2,324,293.16	2,141,295.48	2,311,100.00	2,173,476.00	
Total Beginning Balances:	2,053,914.44	2,548,863.64	2,324,293.16	2,141,295.48	2,311,100.00	2,173,476.00	
Taxes							
311 10 00 00 Real & Personal Prop Tax	1,773,979.67	1,790,058.75	1,837,945.70	1,826,095.85	1,885,724.00	1,932,284.00	Based on valuation provided by the county.
001 General Property Tax	1,773,979.67	1,790,058.75	1,837,945.70	1,826,095.85	1,885,724.00	1,932,284.00	
313 11 00 00 Retail Sales & Use Tax	1,177,904.17	1,189,536.30	1,208,820.00	1,228,762.09	1,193,000.00	1,395,000.00	Based on annualization of 2018 (\$1,350,000) and AWC Estimate of Marketplace Fairness Act (\$45,000).
313 15 00 00 Criminal Justice Tax 3/10th Of 1% C.J.	215,879.89	225,664.07	237,000.64	250,469.72	220,000.00	270,000.00	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	13,984.61	14,411.19	15,594.64	7,195.84	15,500.00	10,000.00	Based on annualization of 2018
313 71 00 00 Criminal Justice Tax	126,136.26	132,481.52	139,510.56	147,309.46	125,000.00	160,000.00	This is a sales and use tax to exclusively fund criminal justice activities.
002 Retail Sales & Use Tax	1,533,904.93	1,562,093.08	1,600,925.84	1,633,737.11	1,553,500.00	1,835,000.00	
316 41 00 00 Utility Tax - Priv Utils Electric	355,154.45	348,224.78	395,886.86	355,403.34	400,000.00	400,000.00	Pacific Power and Light, and Columbia Rural Electric Association.
316 43 00 00 Utility Tax - Priv Utils Gas	82,006.21	73,268.65	87,753.27	78,697.62	90,000.00	95,000.00	Cascade Natural Gas
316 45 00 00 Utility Tax - Priv Utils Garbage/Solid Waste	54,364.54	59,671.14	62,127.63	95,188.00	90,000.00	90,000.00	Basin Disposal
316 46 00 00 Utility Tax - Priv Utils Cable	63,741.29	69,226.13	62,209.45	72,918.62	100,000.00	75,000.00	Charter Communications; trending down with more users on satellite and internet television.
316 47 00 00 Utility Tax - Priv Utils Telephone	145,101.94	126,694.79	123,540.91	106,197.76	140,000.00	110,000.00	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	454.55	190,696.74	220,000.00	240,000.00	9% increase due to increase in water rates
316 49 00 00 Utility Tax - Priv Utils Wastewater	0.00	0.00	701.86	244,374.43	260,000.00	275,000.00	5% increase due to increase in wastewater rates

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 2

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
003 Business Tax	700,368.43	677,085.49	732,674.53	1,143,476.51	1,300,000.00	1,285,000.00	
342 21 51 02 Emergency Medical Services	285,773.25	302,335.73	316,549.87	316,621.75	290,000.00	315,000.00	Estimate; won't have actual until first of the year.
005 Emergency Services	285,773.25	302,335.73	316,549.87	316,621.75	290,000.00	315,000.00	
002 Taxes	4,294,026.28	4,331,573.05	4,488,095.94	4,919,931.22	5,029,224.00	5,367,284.00	
Total Taxes:	4,294,026.28	4,331,573.05	4,488,095.94	4,919,931.22	5,029,224.00	5,367,284.00	

Permits & Licenses

321 30 00 00 Fire And Police Protective Permits	0.00	0.00	100.00	0.00	0.00	0.00	
321 60 00 00 Professional And Occupations Permits	0.00	0.00	0.00	0.00	0.00	10,000.00	New business license fee revenue
321 91 00 00 Franchise Fees	77,648.44	26,219.77	74,763.58	74,137.06	75,000.00	75,000.00	Franchise fees paid once yearly by Charter Communications.
321 91 00 01 Franchise Application Fees	0.00	0.00	0.00	5,000.00	0.00	0.00	
001 Licenses & Permits	77,648.44	26,219.77	74,863.58	79,137.06	75,000.00	85,000.00	
322 10 00 00 Building/Structures/Equip.	158,773.38	134,447.11	165,342.22	143,735.41	145,000.00	260,000.00	Various SFR, multi-family, and commercial projects planned for 2019
322 10 00 01 Building Dept Plan Check / Review Fees	80,741.61	68,352.12	84,639.95	67,755.81	70,000.00	75,000.00	
322 30 00 00 Animal Licenses	2,522.00	2,354.00	3,527.00	3,116.00	5,000.00	3,000.00	
322 90 00 00 Other Non-bus Lic/Permits	3,372.50	2,102.00	2,043.00	3,936.00	2,000.00	3,000.00	Concealed carry permits.
002 Non-Business License & Permits	245,409.49	207,255.23	255,552.17	218,543.22	222,000.00	341,000.00	
321 99 00 01 Nuisance Abatement Notice Fee - Fire	167.00	108.00	25.00	125.00	0.00	0.00	
003 Fire - Nuisance Abatement Notice	167.00	108.00	25.00	125.00			
003 Licenses & Permits	323,224.93	233,583.00	330,440.75	297,805.28	297,000.00	426,000.00	
Total Permits & Licenses:	323,224.93	233,583.00	330,440.75	297,805.28	297,000.00	426,000.00	

Charges For Goods & Services

341 81 00 00 Printing/Duplicating Sers	153.40	159.88	52.36	21.15	0.00	0.00	
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 3

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
002 General Government	153.40	159.88	52.36	21.15			
342 50 00 00 Emergency Service Fees-DUI Restitution	0.00	0.00	0.00	80.00	0.00	0.00	
004 Fines / Penalties / Charges	0.00	0.00	0.00	80.00			
005 Building Dept	0.00	0.00	0.00	0.00			
345 83 00 02 Short Plats - Engineering Review Fees	0.00	2,000.00	0.00	2,000.00	0.00	0.00	
345 83 00 03 Long Plats - Engineering Review Fees	11,280.00	16,600.00	24,900.00	8,380.00	15,000.00	10,000.00	
345 83 00 04 Non-Plat - Engineering Review Fees	520.00	0.00	1,040.00	530.00	0.00	0.00	
345 89 01 26 GIS Mapping Services	0.00	0.00	0.00	0.00	5,000.00	0.00 *	
006 Engineering	11,800.00	18,600.00	25,940.00	10,910.00	20,000.00	10,000.00	
345 81 00 02 Annexation Fee - P&D	500.00	500.00	250.00	1,000.00	250.00	0.00 *	
345 81 00 03 Binding Site Plan - P&D	0.00	0.00	0.00	750.00	200.00	0.00 *	
345 81 00 04 Boundary Line Adjustment - P&D	300.00	400.00	200.00	400.00	0.00	0.00	
345 81 00 08 Preliminary Plat / PUD - P&D	1,800.00	0.00	2,700.00	900.00	0.00	0.00	
345 81 00 09 Plats, Final P&D	1,050.00	350.00	350.00	700.00	500.00	500.00	
345 81 00 10 Plats, Short P&D	800.00	1,200.00	0.00	400.00	500.00	500.00	
345 81 00 12 Site Plan Application P&D	950.00	3,600.00	2,800.00	1,800.00	2,000.00	2,000.00	
345 81 00 13 Site Plan Review; SF / MF (Up To 4 Units) P&D	3,800.00	2,819.40	3,007.96	5,123.36	2,000.00	2,000.00	
345 81 00 15 Zoning Amendments P&D	0.00	0.00	0.00	1,500.00	0.00	0.00	
345 86 00 00 Critical Areas Permit P&D	0.00	0.00	400.00	400.00	0.00	0.00	
345 86 00 01 SEPA Related Mitigation Fees (Checklist) P&D	750.00	500.00	500.00	2,250.00	500.00	1,500.00	
345 89 01 20 Planning & Development Costs - Pass Thru Charges	6,455.68	1,852.11	1,540.04	12,308.56	2,000.00	5,000.00	
345 89 01 25 Planning & Development Pass Thru Cost Admin. Fee	670.40	185.21	155.75	1,250.85	0.00	0.00	
007 Planning & Development	17,076.08	11,406.72	11,903.75	28,782.77	7,950.00	11,500.00	
342 21 00 02 Fireworks Permits For Sales	200.00	200.00	200.00	300.00	200.00	200.00	2 fireworks stands @ \$100/each
342 21 00 03 Fireworks Use / Display Permit	0.00	0.00	250.00	0.00	0.00	0.00	
345 83 00 06 Plan Review - Fire Department	100.00	900.00	800.00	0.00	500.00	500.00	
008 Fire Department	300.00	1,100.00	1,250.00	300.00	700.00	700.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 4

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
006 Charges For Goods & Services	29,329.48	31,266.60	39,146.11	40,093.92	28,650.00	22,200.00	
342 10 00 00 Law Enforcement Services	3,160.22	882.80	1,562.37	1,499.32	11,500.00	6,500.00	Fingerprints, VISA clearance letters, other miscellaneous fees. \$5,000 for DUI cost recovery.
342 10 00 01 Law Enforcement Services - Non LEOFF	0.00	0.00	179.31	1,202.72	0.00	0.00	
001 Security Of Persons & Property	0.00	0.00	0.00	0.00			
010 Security Of Persons/Property	3,160.22	882.80	1,741.68	2,702.04	11,500.00	6,500.00	
341 96 00 00 Civil Service Exam & Other Personnel Fees	0.00	644.00	0.00	0.00	0.00	0.00	
003 Civil Service	0.00	644.00	0.00	0.00			
516 Personnel	0.00	644.00	0.00	0.00	0.00	0.00	
342 40 00 01 Protective Inspection Fees - Bldg Dept	0.00	0.00	47.00	757.40	0.00	0.00	
343 50 01 99 Sewer Inspection Fee	1,890.00	1,890.00	1,380.00	1,410.00	1,000.00	1,000.00	
524 Building Inspection	1,890.00	1,890.00	1,427.00	2,167.40	1,000.00	1,000.00	
Total Charges For Goods & Services:	34,379.70	34,683.40	42,314.79	44,963.36	41,150.00	29,700.00	

Fines & Forfeits

001 General Government	0.00	0.00	0.00	0.00			
342 50 00 00 Emergency Service Fees-DUI Restitution	250.00	320.00	100.00	0.00	0.00	0.00	
001 Court Fines & Forfeits	250.00	320.00	100.00	0.00			
012 Court Fines And Forfeitures	250.00	320.00	100.00	0.00	0.00	0.00	
359 90 00 01 False Alarms - Fire	100.00	0.00	0.00	0.00	0.00	0.00	
001 Non-Court Fines & Penalties	100.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 5

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
013 Non-court Fines / Penalties	100.00	0.00	0.00	0.00	0.00	0.00	
353 10 05 00 Traffic Infraction Penalties	38,598.50	32,278.94	32,754.28	32,056.55	30,000.00	35,000.00	
001 Municipal Court	38,598.50	32,278.94	32,754.28	32,056.55	30,000.00	35,000.00	
512 Municipal Court	38,598.50	32,278.94	32,754.28	32,056.55	30,000.00	35,000.00	
Total Fines & Forfeits:	38,948.50	32,598.94	32,854.28	32,056.55	30,000.00	35,000.00	

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 10 00 00 Unrealized Gain/Loss	0.00	0.00	0.00	-12,323.52	0.00	0.00	
361 11 00 00 Investment Interest	3,534.39	8,530.13	16,020.79	23,440.20	13,000.00	25,000.00	
361 40 00 00 Sales Interest	639.97	922.45	1,248.04	2,047.84	500.00	4,200.00	
001 Interest & Other Earnings	4,174.36	9,452.58	17,268.83	13,164.52	13,500.00	29,200.00	
362 00 50 01 Water Tower Space Rental	77,596.29	81,721.47	95,109.47	101,397.44	80,000.00	95,000.00	Water tower rental fees from cellular companies for antennae space.
002 Rents & Leases	77,596.29	81,721.47	95,109.47	101,397.44	80,000.00	95,000.00	
341 42 51 00 Registration Fees-Cnty Elections	0.00	417.00	0.00	0.00	0.00	0.00	
369 10 00 04 Sale Of Surplus - CE	0.00	0.00	13,141.00	0.00	0.00	0.00	
369 20 00 00 UNCL Money/Sale UNCL Prop	116.60	0.00	0.00	313.48	0.00	0.00	
369 30 00 00 Sale Of Confiscated And Forfeited Property	0.00	0.00	85.00	432.42	0.00	0.00	
369 81 00 00 Cashier's Over / Short	-26.45	-19.24	-116.11	-0.05	0.00	0.00	
369 81 01 00 Bank's Over / Short	0.00	-66.66	7.38	0.00	0.00	0.00	
369 91 00 00 Other Misc Revenue	166.74	156.98	918.73	2,091.61	0.00	0.00	
369 91 00 02 Misc - Police Fees	676.11	788.55	527.15	1,373.91	500.00	0.00 *	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 6

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
369 91 00 09 NSF Charges Collected	0.00	0.00	20.00	0.00	0.00	0.00	
369 91 00 10 Reimbursements/Refunds	0.00	549.31	2,268.61	49,263.22	45,700.00	46,000.00	Reimbursement of 50% payroll cost of SRO Officer.
395 10 00 00 Proceeds From Sale Of Capital Assets	6,598.00	1,240.00	20,000.00	7,974.00	0.00	0.00	
005 Other Miscellaneous Revenue	7,531.00	3,065.94	36,851.76	61,448.59	46,200.00	46,000.00	
341 81 00 01 Application Processing Fees - C.S.	0.00	260.00	0.00	0.00	0.00	0.00	
007 Application Fees	0.00	260.00	0.00	0.00			
369 40 00 01 Judgements & Settlements (Other Than PD)	283.86	56.30	0.00	0.00	0.00	0.00	
010 Judgements & Settlements	283.86	56.30	0.00	0.00			
025 Miscellaneous	89,585.51	94,556.29	149,230.06	176,010.55	139,700.00	170,200.00	
Total Miscellaneous:	89,585.51	94,556.29	149,230.06	176,010.55	139,700.00	170,200.00	

Contributions / Donations Priv

367 11 00 03 Contributions/Gifts - Police Dept	0.00	0.00	0.00	15,603.33	15,000.00	0.00	*
003 Police Dept Donations	0.00	0.00	0.00	15,603.33	15,000.00		
367 11 00 04 Contr/Donations - Private	5,000.00	135.00	7,340.00	16,202.00	13,635.00	15,000.00	Contributions from individuals/organizations for community events and projects), AWC Wellness Micro Grants (\$270)
004 Other Donations	5,000.00	135.00	7,340.00	16,202.00	13,635.00	15,000.00	
005 Fire Dept Donations	0.00	0.00	0.00	0.00			
030 Contr & Donations Priv Sources	5,000.00	135.00	7,340.00	31,805.33	28,635.00	15,000.00	
Total Contributions / Donations Priv:	5,000.00	135.00	7,340.00	31,805.33	28,635.00	15,000.00	

Interfund Transfers

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 7

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
397 00 00 00 Interfund Transfer To CE	3,258.46	0.00	0.00	0.00	0.00	0.00	
397 00 00 63 Transfer From Municipal Court Trust To Current Expense Fund	0.00	1,336.88	0.00	0.00	0.00	0.00	
397 00 04 05 Transfer From Fund 405	0.00	0.00	13,266.84	0.00	0.00	0.00	
070 Operating Transfers	3,258.46	1,336.88	13,266.84	0.00	0.00	0.00	
Total Interfund Transfers:	3,258.46	1,336.88	13,266.84	0.00	0.00	0.00	

Grants

331 45 00 00 Federal Direct Grant From National Endowment For The Arts	0.00	0.00	0.00	0.00	60,000.00	0.00	*
001 Direct Federal Grants	0.00	0.00	0.00	0.00	60,000.00		
331 16 60 00 Federal Direct Grant From Department Of Justice (CFDA #16.607)	0.00	0.00	392.06	1,754.49	0.00	0.00	
002 Police Dept Grants	0.00	0.00	392.06	1,754.49			
003 Fire Dept Grants	0.00	0.00	0.00	0.00			
100 Direct Federal Grants	0.00	0.00	392.06	1,754.49	60,000.00	0.00	
333 15 00 00 Federal Indirect Grant From Dept Of Interior - Historical Inv	0.00	0.00	0.00	0.00	0.00	10,000.00	Federal grant for inventory of historical properties
333 16 00 00 Federal Indirect Grant From DOJ - NCHIP	0.00	0.00	0.00	0.00	0.00	13,050.00	90% funding on Fingerprint Livescan System from NCHIP.
001 Indirect Federal Grants	0.00	0.00	0.00	0.00		23,050.00	
333 20 60 01 DUI Emphasis Patrols Grant Program	0.00	0.00	0.00	1,341.06	965.00	0.00	*
333 20 60 02 Seatbelt Emphasis Patrols Grant Program	0.00	0.00	0.00	859.67	670.00	0.00	*
333 20 60 03 Distracted Driving Emphasis Patrol Grant Program	0.00	0.00	0.00	1,077.18	780.00	0.00	*
333 20 60 04 Flex Fund Emphasis Patrol Grant Program	0.00	0.00	0.00	0.00	960.00	0.00	*

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 8

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
333 20 62 00 WASPC-Traffic Safety Equipment Grant	0.00	0.00	981.02	0.00	0.00	0.00	
002 Police Department Grants	0.00	0.00	981.02	3,277.91	3,375.00		
101 Indirect Federal Grants	0.00	0.00	981.02	3,277.91	3,375.00	23,050.00	
334 06 90 00 State Grant-Other	2,317.80	1,317.60	1,976.40	4,296.60	0.00	0.00	
334 02 30 00 Department Of Natural Resources Wildland Fire Equipment	0.00	0.00	0.00	0.00	7,500.00	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	17,149.21	0.00	178,190.79	180,340.00	0.00	Project complete in 2018
334 03 10 00 Dept Of Ecology - Centennial Stormwater Grant	0.00	0.00	9,318.75	48,770.10	71,000.00	0.00	Project complete in 2018
001 State Grants	0.00	17,149.21	9,318.75	226,960.89	258,840.00	7,500.00	
334 01 10 00 Criminal Justice Training Commission Reimbursement Grant	0.00	0.00	52,809.03	0.00	0.00	0.00	
002 Police Department Grants	0.00	0.00	52,809.03	0.00			
334 04 20 00 GMA Update Grant - Department Of Commerce	0.00	0.00	0.00	9,000.00	0.00	0.00	
003 Planning Department	0.00	0.00	0.00	9,000.00			
334 01 30 00 WSP Fire Marshall Safety Program	0.00	0.00	0.00	5,040.00	0.00	3,000.00	Reimbursement for 5 recruits to go through academy.
334 04 98 00 DOH-EMS Trauma Grant	1,341.00	1,290.00	1,270.00	1,222.00	1,300.00	1,200.00	
005 Fire Department Grants	1,341.00	1,290.00	1,270.00	6,262.00	1,300.00	4,200.00	
105 State Grants	3,658.80	19,756.81	65,374.18	246,519.49	260,140.00	11,700.00	
Total Grants:	3,658.80	19,756.81	66,747.26	251,551.89	323,515.00	34,750.00	

State Shared Revenues

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 9

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
336 00 98 00 Local Government Assistance Program	81,824.33	116,438.07	116,997.38	93,702.02	96,000.00	101,000.00	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	1,371.03	1,420.71	1,401.38	1,397.80	1,200.00	1,200.00	From State of Washington.
336 06 94 00 Liquor Excise Tax	24,639.05	42,513.45	44,571.77	47,800.10	46,445.00	49,000.00	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.
336 06 95 00 Liquor Control Brd Profit	79,298.88	78,493.33	78,071.19	58,758.24	78,258.00	78,000.00	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	187,133.29	238,865.56	241,041.72	201,658.16	221,903.00	229,200.00	
Total State Shared Revenues:	187,133.29	238,865.56	241,041.72	201,658.16	221,903.00	229,200.00	

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	0.00

Federal Revenues

Total Federal Revenues:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Non-Revenues

389 30 00 30 Farmer's Market Pass-through Sales - CC	0.00	0.00	0.00	291.00	0.00	0.00	
389 30 00 32 Farmer's Market Pass-through Processing Fees Reimb	0.00	0.00	0.00	20.84	0.00	0.00	
389 10 00 03 Building Permit Deposit	1,349.78	3,060.59	637.48	-4,698.07	0.00	0.00	
389 10 00 05 Fireworks Bonds	0.00	100.00	100.00	150.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 10

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
389 30 00 21 Concealed Pistol License State	1,788.00	1,853.00	1,398.00	1,670.00	0.00	0.00	
389 30 00 24 State Building Code Fee	830.00	642.75	645.98	783.27	500.00	0.00	*
389 90 00 00 Other Non-Revenues	2,190.65	795.84	334.39	3,723.37	0.00	0.00	
003 Agency & Other Type Deposits	6,158.43	6,452.18	3,115.85	1,628.57	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	0.00	0.00	0.00	0.00	0.00	
389 90 00 04 Deposits To Travel Advance Account	1,111.98	1,478.15	4,100.13	7,108.79	1,000.00	2,000.00	
005 Non-Revenues	1,211.98	1,478.15	4,100.13	7,108.79	1,000.00	2,000.00	
389 10 00 58 Developer Bond / Deposit For Project	53,781.25	0.00	0.00	0.00	0.00	0.00	
389 10 00 59 Interest - Contract Bond Non-Rev	0.00	43.81	53.94	101.49	0.00	0.00	
006 Developer / Deposits	53,781.25	43.81	53.94	101.49			
080 Non-Revenues	61,151.66	7,974.14	7,269.92	9,150.69	1,500.00	2,000.00	
Total Non-Revenues:	61,151.66	7,974.14	7,269.92	9,150.69	1,500.00	2,000.00	

General Government Services

395 20 00 00 Insurance Compensation For Loss	3,327.92	6,058.78	4,063.76	0.00	0.00	0.00	
004 Insurance Recoveries	3,327.92	6,058.78	4,063.76	0.00			
019 Physical Environment	3,327.92	6,058.78	4,063.76	0.00	0.00	0.00	
Total General Government Services:	3,327.92	6,058.78	4,063.76	0.00	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 - Personnel	0.00	0.00	80,747.93	81,536.78	45,000.00	30,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 11

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
342 21 51 01 Intergov Fire Service /MOB Reimbursement - Equipment	0.00	0.00	0.00	22,716.00	0.00	20,000.00	
010 Mobilzation Program	0.00	0.00	80,747.93	104,252.78	45,000.00	50,000.00	
342 21 51 00 Intergov Fire Service /MOB Reimbursement	10,498.98	28,653.50	0.00	0.00	0.00	0.00	
013 Interlocal Fire Response	10,498.98	28,653.50	0.00	0.00			
522 Fire Control	10,498.98	28,653.50	80,747.93	104,252.78	45,000.00	50,000.00	
Total Fire Department:	10,498.98	28,653.50	80,747.93	104,252.78	45,000.00	50,000.00	
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	1,770.00	3,010.00	2,500.00	3,000.00	Vendor fees
347 90 00 01 Vendor Fees - Other Community Events	0.00	0.00	0.00	460.00	0.00	0.00	
036 Recreation Chrgs/Fees	0.00	0.00	1,770.00	3,470.00	2,500.00	3,000.00	
Total Spectator & Community Events:	0.00	0.00	1,770.00	3,470.00	2,500.00	3,000.00	
Parks & Recreation							
347 30 00 02 Other Recreation Fees	0.00	0.00	0.00	0.00	500.00	0.00	*
036 Recreation Chrgs/Fees	0.00	0.00	0.00	0.00	500.00	0.00	
Total Parks & Recreation:	0.00	0.00	0.00	0.00	500.00	0.00	
TOTAL REVENUES:	7,108,108.47	7,578,638.99	7,789,476.41	8,213,951.29	8,471,727.00	8,535,610.00	
518 10 49 02 Training/Class Registration Fees & Charges - City-wide Education	0.00	0.00	0.00	70.00	800.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 12

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
518 Data Processing Services	0.00	0.00	0.00	70.00	800.00	0.00	
589 90 00 98 Payroll Draw Clearing	0.00	1,585.00	0.00	0.00	0.00	0.00	
589 90 00 99 Payroll Clearing	0.00	-3,520.10	0.00	0.00	0.00	0.00	
581 Non-Expenditures	0.00	-1,935.10	0.00	0.00	0.00	0.00	

Physical Environment

558 75 41 01 Planning & Development Costs - Pass Thru	4,302.18	0.00	0.00	0.00	0.00	0.00	
003 Pass Thru Cost For Development	4,302.18	0.00	0.00	0.00			
019 Physical Environment	4,302.18	0.00	0.00	0.00	0.00	0.00	
Total Physical Environment:	4,302.18	0.00	0.00	0.00	0.00	0.00	

Interfund Transfers

597 00 00 01 Interfund Transfer CE/Sts	475,000.00	487,500.00	400,000.00	438,000.00	438,000.00	450,000.00	Transfer for operating costs
597 00 00 05 Transfer To Current Expense Reserve Fund	0.00	0.00	0.00	0.00	0.00	200,000.00	Transfer to establish Current Expense Reserve ("rainy day fund")
597 00 00 12 Transfer To Technology Reserve Fund	125,000.00	125,000.00	165,772.00	100,000.00	145,000.00	92,000.00	Transfer for operating costs
597 00 00 15 Transfers-Out - CE To Bldg Facility Maint. Reserve	50,000.00	100,000.00	0.00	0.00	50,000.00	300,000.00	Transfer for facilities projects and reserve fund balance.
597 00 00 20 CARS GO Bond Payment - INF To 201 Bond Fun	489,193.00	490,975.00	490,475.00	489,750.00	489,750.00	489,050.00	Transfer for debt service
597 00 00 22 Transfer To 202 LTGO Bond Fund	0.00	100,000.00	0.00	0.00	0.00	0.00	
597 00 00 23 Transfer To Comm Dev Debt Fund 235	140,485.00	200,227.00	140,484.00	140,484.00	140,484.00	140,484.00	Transfer for debt service
597 00 00 33 Transfer To Econ Dev Const Fund 330	0.00	325,000.00	0.00	0.00	0.00	0.00	
597 00 00 50 Transfer To ER&R For Police Vehicle Purchase	15,000.00	0.00	0.00	0.00	0.00	0.00	
597 00 00 61 Interfund Transfer From CE To Employee Benefit Reserve #610	100,000.00	50,000.00	50,000.00	0.00	25,000.00	50,000.00	Transfer for postemployment benefits
597 00 03 11 Transfer Out To Street Imprv Reserve	0.00	0.00	0.00	200,000.00	0.00	0.00	
597 00 04 02 Interfund Transfer - CE To SW	0.00	0.00	0.00	0.00	0.00	85,000.00	Seed money for cash flow

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 13

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
080 Operations/General	0.00	0.00	0.00	0.00		85,000.00	
070 Operating Transfers	1,394,678.00	1,878,702.00	1,246,731.00	1,368,234.00	1,288,234.00	1,806,534.00	
Total Interfund Transfers:	1,394,678.00	1,878,702.00	1,246,731.00	1,368,234.00	1,288,234.00	1,806,534.00	

Grants

002 Investigation	0.00	0.00	0.00	0.00			
Total Grants:	0.00	0.00	0.00	0.00	0.00	0.00	

Legislative

511 60 31 00 Operating Supplies - Legislative	2.24	286.07	105.30	106.19	100.00	110.00	
511 60 31 01 Office Supplies - Legislative	344.83	244.28	70.48	152.49	400.00	250.00	
511 60 41 00 Professional Services	0.00	0.00	12,680.26	0.00	0.00	0.00	
511 60 48 00 Repairs And Maintenance	0.00	305.77	20.90	0.00	600.00	600.00	
511 60 49 01 Miscellaneous	140.48	183.14	82.20	399.97	200.00	200.00	
511 70 49 00 Lobbying Agreement - Port	0.00	12,210.76	12,000.00	10,000.00	17,000.00	14,400.00	Shared cost for lobbyist.
511 70 51 00 Lobbying Agreement - Port	12,161.86	0.00	0.00	0.00	0.00	0.00	
001 Administrative	12,649.41	13,230.02	24,959.14	10,658.65	18,300.00	15,560.00	
511 30 44 01 Advertising / Publication	1,342.25	1,177.42	1,353.82	849.21	1,500.00	1,500.00	
002 Official Publication Service	1,342.25	1,177.42	1,353.82	849.21	1,500.00	1,500.00	
511 60 43 00 Travel - Council Pos. 5	156.98	0.00	753.92	0.00	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	341.91	389.61	245.36	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	400.00	0.00	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	25.00	0.00	0.00	0.00	250.00	250.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 14

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
511 60 49 07 Travel/Misc - Council Pos. 6	95.00	275.00	275.00	200.00	250.00	250.00	
511 60 49 08 Travel/Misc - Council Pos. 7	0.00	0.00	0.00	0.00	250.00	250.00	
511 60 49 09 Registrations/Fees - Training Classes & Seminars	45.00	135.00	45.00	150.00	600.00	400.00	
003 Training	321.98	751.91	1,863.53	595.36	4,100.00	3,900.00	
511 60 10 00 Wages & Overtime	41,107.61	30,007.03	31,500.00	31,500.00	31,500.00	31,500.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
511 60 20 00 Personnel Benefits	3,259.99	2,369.02	2,479.47	2,472.75	2,522.00	2,569.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
511 60 42 00 Communications	75.85	86.49	222.08	405.20	100.00	200.00	
511 60 49 00 Misc/Contingency Expense	0.00	0.00	0.00	88.71	150.00	150.00	
004 Legislative Services	44,443.45	32,462.54	34,201.55	34,466.66	34,272.00	34,419.00	
514 40 45 00 Intergovernmental Election Costs	1,949.05	5,419.59	0.00	9,478.34	7,500.00	10,000.00	This takes into consideration if run Library question. Per historical analysis the general election in November 2019 will be billed in early 2020.
514 40 49 00 Intergov. Services - Voter Registration	16,891.55	18,334.69	19,810.56	21,513.00	20,000.00	22,000.00	City Voter registration
005 Election Costs	18,840.60	23,754.28	19,810.56	30,991.34	27,500.00	32,000.00	
511 Legislative	77,597.69	71,376.17	82,188.60	77,561.22	85,672.00	87,379.00	
515 30 41 11 Legal Services - Legislative	1,100.68	1,518.00	0.00	0.00	2,000.00	2,000.00	
515 Legal	1,100.68	1,518.00	0.00	0.00	2,000.00	2,000.00	
Total Legislative:	78,698.37	72,894.17	82,188.60	77,561.22	87,672.00	89,379.00	

Municipal Court

512 50 41 02 Professional Services - Other Than Attorneys	57,377.98	84,527.58	55,314.57	80,542.06	80,000.00	80,000.00	This is the fees paid to Walla Walla District Court for managing the City's court services.
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 15

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
512 50 44 01 Advertising	48.30	0.00	0.00	0.00	0.00	0.00	
515 91 41 00 Professional Services - Legal - Indigent Defense	34,635.83	31,975.00	37,760.00	36,348.19	35,000.00	40,000.00	\$30,000 for indigent defense contract and \$10,000 for additional public defender services as needed.
001 Municipal Court	92,062.11	116,502.58	93,074.57	116,890.25	115,000.00	120,000.00	
512 Municipal Court	92,062.11	116,502.58	93,074.57	116,890.25	115,000.00	120,000.00	
515 30 41 12 Legal Services - Municipal Court	3,677.56	795.75	1,549.48	234.64	500.00	5,000.00	
515 Legal	3,677.56	795.75	1,549.48	234.64	500.00	5,000.00	
Total Municipal Court:	95,739.67	117,298.33	94,624.05	117,124.89	115,500.00	125,000.00	

Executive

513 10 10 00 Wages & Overtime	38,609.01	52,334.67	91,663.87	101,893.68	101,317.00	90,962.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
513 10 20 00 Personnel Benefits	12,858.92	9,826.35	28,895.69	32,819.24	33,066.00	19,262.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
513 10 31 00 Operating Supplies - Executive	170.47	255.32	1,076.47	843.95	350.00	400.00	
513 10 31 01 Office Supplies - Executive	220.31	351.20	537.73	381.98	300.00	300.00	
513 10 35 00 Small Tools & Minor Equipment	0.00	0.00	0.00	0.00	200.00	200.00	
513 10 41 00 Professional Services	0.00	33,439.73	0.00	14.85	500.00	500.00	
513 10 42 00 Communications	1,630.55	1,397.11	1,995.58	1,956.18	2,100.00	2,000.00	
513 10 43 00 Travel Expense	449.30	3,104.70	2,988.07	3,118.67	6,000.00	5,500.00	
513 10 44 01 Advertising	0.00	54.92	219.46	81.38	0.00	0.00	
513 10 48 00 Repairs & Maintenance	0.00	146.73	336.98	354.77	200.00	200.00	
513 10 49 00 Miscellaneous	1,480.52	4,137.92	2,356.40	2,889.04	2,000.00	2,000.00	
513 10 49 02 Registrations/Fees - Training Classes & Seminars	249.78	235.87	2,310.45	2,300.00	2,000.00	2,000.00	Cost of registration for AWC Action Days; AWC Conference; NW City Managers Conference; and Washington City Managers Conference
513 10 49 03 Travel Miscellaneous	0.00	0.00	255.26	0.00	200.00	200.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 16

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
001 Administration	55,668.86	105,284.52	132,635.96	146,653.74	148,233.00	123,524.00	
513 10 10 01 Wages & Overtime Exec Asst	19,066.06	42,581.87	9,296.96	0.00	0.00	0.00	
513 10 20 01 Personnel Benefits Staff	11,081.60	24,426.83	5,501.07	7.98	0.00	0.00	
513 10 43 01 Travel/Training Staff	0.00	0.00	49.56	0.00	500.00	250.00	
513 10 49 01 Miscellaneous	58.27	0.00	7.50	0.00	0.00	0.00	
003 Administrative Support Assist.	30,205.93	67,008.70	14,855.09	7.98	500.00	250.00	
513 Executive	85,874.79	172,293.22	147,491.05	146,661.72	148,733.00	123,774.00	
515 30 41 10 Legal Services - Mayor	0.00	60.00	0.00	45.00	250.00	250.00	
515 30 41 13 Legal Services - City Administration	212.29	330.00	28.33	105.00	500.00	500.00	
515 Legal	212.29	390.00	28.33	150.00	750.00	750.00	
513 10 49 50 Misc. AWC Annual Dues / WWVCC Membership	0.00	0.00	6,630.00	6,891.00	6,800.00	7,500.00	Estimated annual dues for Association of Washington Cities (\$6,638) and the Walla Walla Valley Chamber of Commerce (\$763)
002 Miscellaneous	0.00	0.00	6,630.00	6,891.00	6,800.00	7,500.00	
519 Other General Gov Services	0.00	0.00	6,630.00	6,891.00	6,800.00	7,500.00	
Total Executive:	86,087.08	172,683.22	154,149.38	153,702.72	156,283.00	132,024.00	

Finance Department

514 23 10 00 Wages & Overtime - Financial Services	36,911.84	37,829.75	61,821.12	57,006.06	60,646.00	74,134.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
514 23 20 00 Personnel Benefits	17,374.67	17,788.06	27,483.22	22,643.15	23,032.00	21,107.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
514 23 31 00 Operating Supplies - Budgeting, Accounting	127.07	163.14	282.16	125.17	250.00	250.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 17

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
514 23 31 01 Office Supplies - Budgeting, Accounting	768.03	499.77	1,229.88	706.47	750.00	750.00	
514 23 35 00 Small Tools/Minor Equip.	43.56	0.00	29.22	0.00	300.00	300.00	
514 23 41 00 Professional Services	4,856.33	21,657.17	21,257.78	32,880.23	19,000.00	25,670.00	Includes \$3,000 for BIAS Annual Service Agreement, \$300 for BIAS Backup Services, \$5,000 for audit, \$150 for Xpress Bill Pay, \$10,000 for credit card merchant account fees, \$100 bank fees, and \$800 miscellaneous. Also \$6,000 for Questica Budgeting software and \$300 toward BIAS Asset Mgt.
514 23 41 01 Professional Servs Prog.	4,057.66	0.00	2,849.30	1,493.18	3,100.00	3,000.00	BIAS data backup support.
514 23 42 00 Communications	771.26	1,026.53	766.61	378.26	1,200.00	1,300.00	Postage and phone.
514 23 43 00 Travel	689.63	163.22	154.69	411.77	700.00	1,500.00	Increase for deputy clerk/finance director position
514 23 44 01 Advertising	103.11	20.84	1,473.45	266.00	500.00	500.00	
514 23 48 00 Repairs & Maintenance	0.00	448.19	1,405.88	418.29	1,500.00	700.00	Copy machine
514 23 49 00 Miscellaneous	280.63	461.94	552.46	1,011.86	700.00	1,200.00	Memberships to Exchange Club, WFOA, SCWMCA, IIMC.
514 23 49 01 Registration Fees / Training Classes & Seminars	1,031.80	174.25	719.10	1,009.40	1,500.00	8,700.00	Increase for deputy clerk/finance director position and \$6700 for tuition reimbursement.
594 14 64 00 Machinery & Equipment	9,522.45	234.11	800.00	3,267.89	500.00	500.00	
001 Budgeting, Acct, Auditing	76,538.04	80,466.97	120,824.87	121,617.73	113,678.00	139,611.00	
514 30 10 00 Wages/O.T. Record Services	13,497.52	13,824.25	23,657.85	0.00	0.00	0.00	
514 30 20 00 Personnel Benefits	5,127.81	5,422.79	12,105.54	0.00	0.00	0.00	
514 30 31 00 Operating Supplies - Records	14.74	106.51	405.40	0.00	0.00	0.00	
514 30 31 01 Office Supplies - Records	289.58	144.91	866.02	0.00	0.00	0.00	
514 30 35 00 Sm Tools/Minor Equip,	26.14	0.00	282.45	0.00	0.00	0.00	
514 30 41 00 Prof Serv - Codification/Records Destruction	2,843.91	4,950.75	12,677.00	0.00	0.00	0.00	
514 30 42 00 Communication	210.23	183.64	296.32	0.00	0.00	0.00	
514 30 43 00 Travel	51.33	0.00	462.59	0.00	0.00	0.00	
514 30 44 01 Advertising	0.00	0.00	109.85	0.00	0.00	0.00	
514 30 49 00 Miscellaneous	125.63	162.00	626.95	0.00	0.00	0.00	
514 30 49 01 Registrations/Fees - Training Classes & Seminars	0.00	711.75	568.32	0.00	0.00	0.00	
002 Record Services	22,186.89	25,506.60	52,058.29	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 18

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
005 Utility Services	0.00	0.00	0.00	0.00			
514 Finance & Administration	98,724.93	105,973.57	172,883.16	121,617.73	113,678.00	139,611.00	
515 30 41 14 Legal Services - Finance	1,032.80	120.00	210.00	200.00	250.00	300.00	Increase based on annualization.
515 Legal	1,032.80	120.00	210.00	200.00	250.00	300.00	
Total Finance Department:	99,757.73	106,093.57	173,093.16	121,817.73	113,928.00	139,911.00	
Legal							
515 30 41 00 Prof Legal Servs Retainer	41,826.00	46,000.00	41,600.00	34,815.57	50,000.00	50,000.00	
515 30 41 01 Professional Legal Services	24,854.59	14,487.25	7,625.87	2,056.23	15,000.00	15,000.00	
515 Legal	66,680.59	60,487.25	49,225.87	36,871.80	65,000.00	65,000.00	
Total Legal:	66,680.59	60,487.25	49,225.87	36,871.80	65,000.00	65,000.00	
Human Resources							
515 30 41 16 Legal Services - Human Resources	0.00	378.00	0.00	75.00	250.00	250.00	
515 Legal	0.00	378.00	0.00	75.00	250.00	250.00	
518 10 10 00 Salaries & Wages - HR	0.00	0.00	33,708.87	47,332.36	40,521.00	48,000.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
518 10 20 00 Personnel Benefits - HR	0.00	0.00	23,191.05	30,299.85	29,657.00	24,286.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
518 10 31 00 Operating Supplies - HR Administration	3.75	875.60	158.36	586.71	300.00	300.00	
518 10 31 01 Office Supplies - HR Administration	41.50	44.79	582.87	417.28	350.00	350.00	
518 10 41 00 Prof. Services - Labor Negotiations	0.00	0.00	3,946.13	3,507.85	5,000.00	5,000.00	
518 10 41 01 Professional Services	0.00	174.20	0.00	6,082.55	6,300.00	5,050.00	Increase by AWC for 2019

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 19

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
518 10 43 00 Travel	0.00	0.00	1,030.01	1,859.98	2,300.00	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	559.85	1,000.01	523.73	600.00	600.00	
518 10 49 00 Miscellaneous	456.85	765.56	906.60	353.15	600.00	1,200.00	SHRM, NPELRA, WAPELRA, and WFOA memberships, cell phone
518 10 49 01 Training / Class Registration Fees & Charges	0.00	0.00	2,677.31	1,903.00	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
594 18 64 16 Machinery And Equipment - HR	0.00	0.00	0.00	0.00	0.00	3,000.00	Desk-\$2,200 and File cabinet-\$800
001 Administration	502.10	2,420.00	67,201.21	92,866.46	87,928.00	92,386.00	
518 10 31 02 Operating Supplies - HR Wellness	253.72	863.78	933.08	708.59	1,200.00	1,200.00	Employee luncheons and wellness activities.
518 10 31 03 Office Supplies - HR Wellness	0.00	0.00	283.67	15.81	300.00	300.00	
518 10 31 04 Operating Supplies - HR Wellness Grant Reimbursed	0.00	135.00	0.00	0.00	135.00	150.00	\$5/person insured through AWC
002 Wellness Program Supplies	253.72	998.78	1,216.75	724.40	1,635.00	1,650.00	
516 Personnel	755.82	3,418.78	68,417.96	93,590.86	89,563.00	94,036.00	
517 78 24 00 Employee Benefit Prg Cost	900.00	644.45	427.45	468.95	900.00	625.00	
517 Employee Benefit Program	900.00	644.45	427.45	468.95	900.00	625.00	
518 10 49 02 Training/Class Registration Fees & Charges - City-wide Education	0.00	0.00	0.00	0.00	0.00	800.00	
518 Data Processing Services	0.00	0.00	0.00	0.00	0.00	800.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 20

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Human Resources:	1,655.82	4,441.23	68,845.41	94,134.81	90,713.00	95,711.00	
General Government Services							
518 61 49 00 Settlements	22,786.19	0.00	0.00	0.00	0.00	0.00	
002 Miscellaneous	22,786.19	0.00	0.00	0.00			
519 Other General Gov Services	22,786.19	0.00	0.00	0.00	0.00	0.00	
518 20 48 02 Repair / Maintenance Annex Bldg	5,000.20	0.00	0.00	0.00	0.00	0.00	
003 Annex Bldg	5,000.20	0.00	0.00	0.00			
524 Building Inspection	5,000.20	0.00	0.00	0.00	0.00	0.00	
Total General Government Services:	27,786.39	0.00	0.00	0.00	0.00	0.00	
City Clerk/Records							
515 30 41 15 Legal Services - Records PRA	0.00	0.00	0.00	165.00	3,400.00	1,500.00	
515 Legal	0.00	0.00	0.00	165.00	3,400.00	1,500.00	
514 30 10 00 Wages/O.T. Record Services	0.00	0.00	0.00	43,427.47	43,034.00	51,824.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
514 30 20 00 Personnel Benefits	0.00	0.00	0.00	24,623.96	25,308.00	18,170.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
514 30 31 00 Operating Supplies - Records	0.00	0.00	0.00	215.39	500.00	250.00	Reduced per historical use
514 30 31 01 Office Supplies - Records	0.00	0.00	0.00	237.45	500.00	350.00	Filing supplies, contract mailing supplies, general office supplies
514 30 35 00 Sm Tools/Minor Equip,	0.00	0.00	0.00	77.42	300.00	300.00	Office chair and misc small equipment
514 30 41 00 Prof Serv - Codification/Records Destruction	0.00	0.00	0.00	13,339.70	14,500.00	18,750.00	\$6,000 for BoardDocs, \$7,500 for codification (utility code update) , etc., \$5,250 for NextRequest

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 21

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
514 30 42 00 Communication	0.00	0.00	0.00	208.25	250.00	850.00	
514 30 43 00 Travel	0.00	0.00	0.00	1,909.55	1,500.00	2,000.00	WMCA Conference in Blain WA for 2019. Required travel for WMCA EC Board Meetings, WA-Pro Conference, WMCA Fall Conference
514 30 44 01 Advertising	0.00	0.00	0.00	0.00	200.00	100.00	Reduced per historical use
514 30 48 00 Repairs & Maintenance	0.00	0.00	0.00	584.14	100.00	50.00	Reduced per historical use
514 30 49 00 Miscellaneous	0.00	0.00	0.00	230.60	300.00	300.00	Memberships to WMCA, SCWMCA, WA-PRO, IIMC
514 30 49 01 Registrations/Fees - Training Classes & Seminars	0.00	0.00	0.00	1,405.00	1,500.00	1,500.00	WA-PRO & WMCA conferences, ECM Training
594 14 64 01 Machinery & Equipment	0.00	0.00	0.00	1,199.78	500.00	2,000.00	\$2,000 for Height Adjustable Standing Desk
520 City Clerk/Records	0.00	0.00	0.00	87,458.71	88,492.00	96,444.00	
Total City Clerk/Records:	0.00	0.00	0.00	87,623.71	91,892.00	97,944.00	

Police Operations

003 Police Dept Donations	0.00	0.00	0.00	0.00			
515 30 41 21 Legal Services - Police	7,900.32	5,478.75	1,845.54	1,000.00	10,000.00	12,500.00	Union negotiations.
515 Legal	7,900.32	5,478.75	1,845.54	1,000.00	10,000.00	12,500.00	
521 10 10 00 Wages & Overtime	129,288.42	136,995.95	80,291.46	109,327.75	103,118.00	108,627.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
521 10 20 00 Personnel Benefits	42,565.13	22,063.29	28,812.81	38,867.94	45,727.00	41,062.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
521 10 20 02 Benefits - Reimbursement Costs	73.60	8,074.98	9,566.55	6,400.00	0.00	0.00	
521 10 31 00 Operating Supplies - Administration	186.96	352.40	908.58	1,377.30	1,000.00	1,000.00	Replace Challenge Coins, purchase T-shirts for training
521 10 31 01 Office Supplies - Administration	468.63	494.18	1,535.65	109.22	500.00	500.00	Copy paper, printer cartridges, misc. office supplies.
521 10 35 00 Sm Tools/Minor Equipment	76.71	27.24	36.78	372.01	150.00	150.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 22

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 10 41 00 Professional Services	1,665.21	36,085.66	13,147.27	6,269.00	5,000.00	5,000.00	Background, poly & psych tests. Also public safety testing costs.
521 10 41 01 Prof Services - Labor Negotiations.	7,235.57	6,596.13	8,103.71	7,959.27	8,500.00	8,500.00	Labor Union Negotiations
521 10 41 03 Prof Services - Lexipol Consulting Service	1,950.00	2,500.00	2,750.00	2,915.00	4,200.00	4,200.00	
521 10 42 00 Communication	6,407.83	4,434.75	5,142.08	3,539.93	6,000.00	6,000.00	This will increase with new Officers and Laptops
521 10 43 00 Travel	50.41	3,622.78	10,345.89	1,916.21	2,000.00	1,000.00	Administrative Training ongoing career development courses.
521 10 44 01 Advertising	61.54	4,332.39	1,060.99	795.13	1,000.00	1,000.00	
521 10 45 00 Operating Rentals/Leases	628.98	107.47	0.00	0.00	0.00	0.00	
521 10 48 00 Repairs & Maintenance	0.00	167.91	237.78	73.93	500.00	500.00	Photocopies
521 10 49 00 Miscellaneous	2,459.45	8,261.83	564.88	804.42	2,500.00	2,500.00	WASPC & FBI Affiliation dues
521 10 49 01 Registrations / Fees Training Classes & Seminars	51.00	80.00	685.00	5,240.00	2,000.00	3,000.00	Ongoing leadership and career development. WASPC conferences & FBI LEEDA
521 10 49 96 Intefund Rentals O & M	26,695.83	32,518.93	31,662.01	23,802.99	39,965.00	31,737.00	Based on annualization
594 21 64 06 Machinery & Equipment - Admin	8,550.88	0.00	0.00	0.00	0.00	0.00	
001 Administration	228,416.15	266,715.89	194,851.44	209,770.10	222,160.00	214,776.00	
521 21 10 00 Wages Investigation	93,163.09	72,214.50	74,679.39	81,662.97	77,836.00	80,150.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
521 21 20 00 Benefits - Investigation	33,442.80	27,002.69	27,933.73	27,640.46	30,218.00	26,245.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
521 21 31 00 Operating Supplies - Investigation	1,230.62	1,104.32	1,543.81	726.90	1,500.00	1,500.00	Crime scene processing equipment, brushes, evidence collection bags, fingerprint cars, lift kits.
521 21 31 01 Office Supplies - Investigation	270.23	887.75	469.54	287.92	400.00	400.00	Labels, DVDs
521 21 35 00 Sm Tools/Equip Invest	522.61	348.06	497.45	123.24	500.00	500.00	Camera Equipment & weapon parts
521 21 41 00 Prof Servs Investigation	810.13	1,108.38	865.41	1,269.91	2,000.00	2,000.00	Polygraph and Psychological examinations, medical evaluations, suspect interviews and computers forensic services.
521 21 42 00 Communication Invest.	666.42	826.09	683.52	699.86	800.00	800.00	Detective cell phone
521 21 43 00 Travel Investigation	21.05	0.00	230.57	155.66	150.00	200.00	Expenses to interview criminal suspects out of town.
521 21 48 00 Repairs/Maint Invest.	0.00	39.83	40.53	103.21	75.00	75.00	Copy machine charges

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 23

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 21 49 00 Misc Investigation	48.20	0.00	0.00	0.00	0.00	3,000.00	Basic Investigative Training & Travel for new Detective to replace Detective Maidment.
521 70 10 04 Wages - Impaired Driving CFDA#20.600 Grant Program	0.00	0.00	0.00	1,250.45	0.00	0.00	
594 21 64 01 Machinery Investigation	0.00	1,575.66	0.00	0.00	2,000.00	500.00	Additional camera and maintenance for existing system
002 Investigation	130,175.15	105,107.28	106,943.95	113,920.58	115,479.00	115,370.00	
521 22 10 00 Wages Patrol	381,789.82	396,107.89	445,816.46	549,922.44	574,430.00	577,299.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
521 22 10 01 Wages Patrol WSCJT Grant Reimbursed	0.00	0.00	20,042.31	0.00	0.00	0.00	
521 22 20 00 Benefits Patrol	146,999.60	149,000.87	149,275.01	207,709.10	256,670.00	210,071.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
521 22 20 01 Benefits Uniforms Patrol	5,328.52	11,244.24	14,402.63	13,248.40	9,500.00	15,000.00	New officers equipment, weapons & Tact Equipment
521 22 20 02 Benefits Uniforms BVP Grant-Funded	0.00	784.12	1,048.67	1,097.88	0.00	0.00	
521 22 20 03 Benefits Patrol WSCJT Grant Reimbursed	0.00	0.00	22,047.11	0.00	0.00	0.00	
521 22 20 06 BVFF Pension & Disability Payments	0.00	0.00	289.00	0.00	0.00	0.00	
521 22 31 00 Operating Supplies - Patrol	3,471.91	2,207.41	2,764.81	3,550.01	4,000.00	4,000.00	Tourniquet kits for new officers. Issue Combat Guaze to all officers. Jump packs for cars.
521 22 31 01 Office Supplies - Patrol	458.45	781.54	515.45	418.77	300.00	300.00	
521 22 32 00 Fuel Consumed Patrol	369.91	1,241.36	105.37	177.43	350.00	350.00	Fuel
521 22 35 00 Sm Tools/Equip Patrol	1,051.48	2,554.39	1,402.10	2,461.02	2,300.00	2,300.00	
521 22 41 00 Prof Services Patrol	1,214.33	2,708.48	587.66	152.12	3,000.00	3,000.00	
521 22 42 00 Communication Patrol	2,796.16	5,546.48	6,520.31	7,058.75	9,000.00	9,000.00	Increase due to new officers
521 22 42 01 Patrol Air Cards - Communication	4,124.95	4,329.07	4,321.12	4,309.65	5,000.00	5,000.00	Increase due to new patrol cars & new officers
521 22 48 00 Repairs/Maint. Patrol	738.53	62.68	148.59	189.19	1,000.00	1,000.00	Radio repair, water tower equipment & Mobiles in vehicles.
521 22 49 00 Miscellaneous Patrol	2.72	0.00	0.00	0.00	100.00	100.00	
521 22 49 01 Intergov Servs Patrol - Dispatch Charges	124,454.00	130,005.00	136,228.00	150,442.86	151,000.00	180,000.00	An additional \$17,572.97 is expected per email from WWPD Scott Bieber
521 22 49 02 WW PD Support/Maint MDT Software	1,050.00	0.00	0.00	0.00	1,000.00	1,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 24

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 22 49 96 Interfund Rentals O & M	26,695.82	32,518.93	31,662.01	23,802.99	39,965.00	31,737.00	Based on annualized
521 70 10 03 Wages - Seatbelts CFDA#20.602 Grant Program	0.00	0.00	0.00	391.59	0.00	0.00	
521 70 20 03 Benefits - Seatbelts CFDA#20.602 Grant Program	0.00	0.00	0.00	107.57	0.00	0.00	
521 70 20 04 Benefits - Impaired Driving CFDA#20.600 Grant Program	0.00	0.00	0.00	332.99	0.00	0.00	
594 21 64 02 Machinery/Equip Patrol	12,534.21	17,667.00	1,973.21	3,324.03	22,500.00	24,000.00	Net Motion for CJIS compliance and interoperability with Mobile system (\$6,725 for 12 computers) 8 new radars for new cars and replacement of old unservicable radars \$24,000. SWAT equipment.
597 00 15 21 Transfer To 320 For Equipment Replacement	0.00	0.00	58,167.79	128,250.00	171,000.00	95,000.00	Equipment Replacement Transfer
003 Patrol	713,080.41	756,759.46	897,317.61	1,096,946.79	1,251,115.00	1,159,157.00	
521 23 10 00 Wages Spec Unit	0.00	0.00	0.00	56,543.68	55,943.00	59,356.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
521 23 20 00 Benefits Spec Unit	0.00	0.00	0.00	23,565.01	24,575.00	21,890.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
004 School Resource Officer	0.00	0.00	0.00	80,108.69	80,518.00	81,246.00	
521 30 31 00 Operating Supplies - Crime Prevention	0.00	0.00	684.72	0.00	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	100.00	50.00	100.00	50.00	100.00	100.00	Town hall meetings (Interpreter) surveys, coffee, snacks for 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	100.00	50.00	784.72	50.00	575.00	575.00	
521 40 31 00 Operating Supplies - Training	2,748.88	3,936.73	6,853.19	2,532.24	8,500.00	8,500.00	Purchase ammo, simmunition gear, New sim weapons, Taser Cartridges, Shotgun less lethal rounds. SWAT gear
521 40 31 01 Office Supplies - Training	37.92	0.00	0.00	0.00	100.00	100.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 25

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 40 41 00 Prof Services Training	0.00	1,416.00	0.00	0.00	100.00	1,300.00	Additional \$1200 for firearms range outhouse service.
521 40 43 00 Travel Training	2,367.55	1,760.65	5,823.60	8,078.29	5,000.00	7,000.00	Increase for additional officers
521 40 48 00 Repairs/Maint Training	0.00	649.79	601.77	0.00	1,000.00	1,000.00	
521 40 49 01 Registrations/Fees - Training Classes & Seminars	7,549.00	7,444.00	14,152.00	7,458.46	10,000.00	10,000.00	BLEA for 2 officers \$6,400, Gang Conference, Detective basic & related classes. SWAT basic for Langlois
006 Training	12,703.35	15,207.17	27,430.56	18,068.99	24,700.00	27,900.00	
521 70 10 00 Wages Traffic	129,404.99	129,227.22	150,226.39	177,493.89	188,788.00	189,713.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
521 70 10 05 Wages Traffic WSCJT Grant Reimbursed	0.00	0.00	5,098.37	0.00	0.00	0.00	
521 70 20 00 Benefits Traffic	50,269.17	49,694.59	53,898.52	68,873.81	84,853.00	69,365.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
521 70 20 05 Wages Traffic WSCJT Grant Reimbursed	0.00	0.00	5,621.24	0.00	0.00	0.00	
521 70 20 06 BVFF Pension & Disability Payments	0.00	0.00	51.00	0.00	0.00	0.00	
521 70 31 00 Operating Supplies - Traffic	564.38	0.00	0.00	43.55	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	0.00	92.12	0.00	0.00	200.00	200.00	
521 70 41 00 Prof Services Traffic	963.08	0.00	560.80	0.00	1,500.00	1,500.00	Annual radar unit certification.
521 70 48 00 Repairs/Maint Traffic	0.00	237.38	0.00	0.00	500.00	500.00	
521 70 49 00 Miscellaneous Traffic	0.00	0.00	51.00	0.00	100.00	100.00	
521 70 49 96 Interfund Rentals - O & M	26,695.82	32,518.93	31,662.01	23,802.99	39,965.00	31,737.00	Based on annualization
594 21 64 09 Equipment Purchases - Traffic Policing	0.00	10,774.89	0.00	0.00	3,000.00	3,000.00	Radar trailer
007 Traffic Policing	207,897.44	222,545.13	247,169.33	270,214.24	319,231.00	296,440.00	
521 19 10 00 Wages Support Serv	118,205.72	121,704.41	99,327.29	105,481.79	97,356.00	99,765.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
521 19 10 03 Wages Support Services - Intern	0.00	0.00	1,525.20	5,915.40	7,560.00	7,560.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 26

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 19 10 04 Wages Support Services - Intern Grant Reimbursed	0.00	0.00	2,287.80	3,846.60	0.00	0.00	
521 19 20 00 Benefits Support Servs	60,783.86	62,620.85	54,732.10	56,097.24	57,614.00	45,084.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
521 19 20 01 Benefits/Uniforms Support Services	0.00	251.14	299.64	10.90	350.00	350.00	Records staff shirts and pants.
521 19 20 03 Benefits Support Services - Intern	0.00	0.00	315.21	863.16	746.00	758.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
521 19 31 00 Operating Supplies - Support Services	630.82	388.49	516.34	375.97	750.00	750.00	
521 19 31 01 Office Supplies - Support Services	2,078.41	2,118.76	1,219.48	3,436.52	2,300.00	2,300.00	
521 19 35 00 Sm Tools Support Servs	0.00	128.36	0.00	517.99	500.00	500.00	
521 19 41 00 Prof Services Support Ser	4,622.13	2,280.36	4,129.50	5,155.26	2,500.00	4,180.00	Background checks, ACCESS fees, and printing costs.
521 19 43 00 Travel Support Services	0.00	177.34	623.24	412.34	375.00	1,000.00	Records/disclosure training/Conference & Leadership course
521 19 44 01 Advertising Support Servs	0.00	0.00	0.00	261.44	250.00	250.00	
521 19 45 00 Oper Rentals Support Serv	0.00	0.00	0.00	0.00	250.00	250.00	
521 19 48 00 Repairs/Maint Support Ser	59.24	298.75	402.38	484.03	300.00	300.00	Copy machine charges
521 19 49 00 Misc. Support Services	16.00	134.35	50.00	25.00	300.00	300.00	
521 19 49 01 Registrations / Fees - Training Classes / Seminars	91.80	0.00	425.00	260.00	600.00	600.00	Professional training for records staff.
521 19 49 02 WW SSMA New World Records Sys Support	14,303.98	20,512.71	15,971.45	17,583.83	16,000.00	17,451.00	Increased costs & service fees
594 21 64 10 Machinery & Equipment - Grant Funded	0.00	0.00	0.00	0.00	0.00	13,050.00	Fingerprint Livescan System 90% paid for by NCHIP Grant
594 21 64 11 Machinery & Equipment - Support Svcs	0.00	0.00	0.00	0.00	0.00	1,450.00	Fingerprint Livescan System 10% local match (\$1,450)
008 Support Services	200,791.96	210,615.52	181,824.63	200,727.47	187,751.00	195,898.00	
009 Criminal Justice	0.00	0.00	0.00	0.00	0.00	0.00	
521 Law Enforcement	1,493,164.46	1,577,000.45	1,656,322.24	1,989,806.86	2,201,529.00	2,091,362.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 27

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
523 60 41 00 Professional Services	0.00	0.00	742.70	98.00	3,000.00	3,000.00	Potential medical costs associated with inmates sustaining injuries during arrest or becomin ill while held in jail.
523 60 49 00 Miscellaneous	0.00	0.00	0.00	0.00	150.00	150.00	
523 60 49 01 Intergov Services - Cnty Jail Services	18,596.33	12,355.08	16,614.59	14,165.96	13,000.00	13,000.00	This may increase with the addition of new officers and growing community.
523 Detention & Correction	18,596.33	12,355.08	17,357.29	14,263.96	16,150.00	16,150.00	
554 30 10 00 Wages Special Enforcement	0.00	0.00	0.00	4,296.50	0.00	46,140.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
554 30 20 00 Benefits	0.00	0.00	0.00	4,554.63	0.00	30,452.00	
554 30 20 01 Uniforms	0.00	0.00	0.00	288.37	0.00	0.00	
554 30 31 00 Operating Supplies - Special Enforcement	136.69	137.78	0.00	133.46	0.00	0.00	
554 30 31 01 Office Supplies - Special Enforcement	0.00	0.00	0.00	136.79	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	9,860.08	10,000.08	11,660.07	8,333.40	10,500.00	6,000.00	Placeholder for unknown costs.
554 30 43 00 Travel	0.00	0.00	0.00	0.00	0.00	1,000.00	Travel Costs for Academy
554 30 48 00 Repairs/maintenance	0.00	0.00	0.00	0.00	100.00	0.00	No request for 2019.
554 30 49 01 Registrations/Fees - Training Classes & Seminars	0.00	0.00	0.00	0.00	0.00	1,000.00	2 weeks at Academy
554 30 49 96 Interfund Rentals - O & M	0.00	0.00	0.00	0.00	0.00	2,000.00	Estimate; first year in operation
594 21 64 55 Machinery/Equipment - Special Enforcement	0.00	0.00	0.00	0.00	0.00	2,000.00	Misc. equipment for new position.
539 Animal Control	9,996.77	10,137.86	11,660.07	17,743.15	10,675.00	88,667.00	
Total Police Operations:	1,529,657.88	1,604,972.14	1,687,185.14	2,022,813.97	2,238,354.00	2,208,679.00	

Fire Department

515 30 41 22 Legal Services - Fire / EMS	395.89	954.00	345.00	0.00	1,000.00	1,000.00	Establishing an EMS transport possible legal costs.
515 Legal	395.89	954.00	345.00	0.00	1,000.00	1,000.00	
522 10 20 01 Other Benefits - Uniforms	339.32	0.00	700.15	162.60	400.00	400.00	Uniforms for the Chief
522 10 31 00 Operating Supplies - Administration	20.56	60.50	346.77	728.97	250.00	250.00	
522 10 31 01 Office Supplies - Administration	650.98	334.66	1,855.82	1,000.22	750.00	750.00	
522 10 35 00 Sm Tools & Minor Equipmnt	0.00	0.00	76.05	0.00	80.00	0.00	No 2019 Budget request

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 28

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
522 10 41 00 Professional Services - Comprehensive Analysis Of Fire Services	10.00	0.00	136.00	195.00	0.00	10,000.00	Study on Regional Fire Authority.
522 10 41 01 Union Negotiations - Fire Dept.	0.00	0.00	0.00	0.00	200.00	0.00	No 2019 Budget request
522 10 41 02 Professional Services - Admin	1,184.46	362.10	3,710.88	6,475.74	5,000.00	7,500.00	Firehouse database software and New World annual tech support and service contract. Increased cost of software due to starting transporting of patients, will need to have electronic patient care reports for billing.
522 10 42 00 Communication	2,866.49	1,605.64	1,286.77	992.94	1,200.00	1,720.00	Phone lines for the station and chief's cell phone reimbursement (moved from training).
522 10 43 00 Travel	309.30	1,368.81	475.26	677.78	1,000.00	1,000.00	Travel, for training, and conferences.
522 10 44 01 Advertising	0.00	676.90	178.00	390.19	300.00	350.00	Advertising for firefighter eligibility test, this is an annual expense.
522 10 45 00 Operating Rentals/Leases	191.75	0.00	0.00	0.00	0.00	0.00	
522 10 48 00 Repairs & Maintenance	0.00	288.75	888.77	886.94	1,200.00	400.00	Copy machine charges
522 10 49 00 Miscellaneous	3,989.88	6,648.50	2,000.00	1,182.78	1,500.00	1,500.00	Memberships to Tri-County Fire Chiefs' Association and Washington Fire Chiefs' Association
522 10 49 01 Registrations/Fees - Training Classes & Seminars	600.00	1,050.00	1,004.14	690.89	2,000.00	2,000.00	Training conferences, Chiefs' Association conference, Database conference.
594 22 64 00 Machinery & Equipment - Admin	0.00	5,034.65	2,755.66	0.00	0.00	0.00	
001 Administration	10,162.74	17,430.51	15,414.27	13,384.05	13,880.00	25,870.00	
522 20 10 00 Wages Fire	44,042.52	42,160.84	44,377.92	69,312.86	72,455.00	74,968.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
522 20 10 01 Stipends (Volunteers)	30,453.49	27,168.15	33,633.56	37,371.72	35,000.00	35,000.00	Volunteer Stipends
522 20 20 00 Benefits Fire	17,572.26	17,771.64	19,826.14	23,137.45	40,798.00	29,439.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
522 20 20 01 Benefits (Volunteers)	0.00	0.00	0.00	0.00	0.00	2,678.00	FICA expense on volunteer stipends
522 20 20 03 Uniforms - Volunteers	2,616.46	889.31	3,967.53	4,059.17	4,000.00	4,000.00	Volunteer Uniforms
522 20 20 04 Uniforms - FT Firefighter	220.96	0.00	398.69	0.00	300.00	2,000.00	Uniforms for 1 paid firefighter / EMT position plus 4 new hires
522 20 31 00 Operating Supplies - Suppression	2,990.14	4,610.14	1,527.45	1,239.27	200.00	200.00	Misc. Supplies
522 20 31 01 Office Supplies - Suppression	171.77	11.39	162.35	578.11	200.00	0.00	No 2019 Budget request

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 29

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
522 20 31 03 Radios/Pagers - Parts & Supplies	2,984.93	4,111.53	1,508.34	1,439.25	700.00	700.00	
522 20 31 04 Oper Supplies - Vehicles	457.87	375.24	227.70	498.68	400.00	0.00	No 2019 Budget request
522 20 32 00 Fuel - Suppression	0.00	0.00	252.96	460.43	800.00	750.00	Gas can and misc fuel.
522 20 35 00 Sm Tools/Equipment	1,606.99	254.01	887.89	555.71	900.00	1,000.00	Replace non repairable equipment.
522 20 35 01 Small Tools Vehicle	238.74	0.00	372.56	77.46	300.00	300.00	Small tool items on vehicles that can not be repaired.
522 20 41 00 Fire Dept Personnel Physicals	359.00	818.75	82.75	1,335.00	2,000.00	2,000.00	Physicals for new volunteers
522 20 42 00 Communication - Air Cards For MDTs	0.00	0.00	0.00	0.00	3,000.00	2,500.00	6 mobile computer connections in the front line response vehicles.
522 20 48 00 Repairs/Maintenance	2,366.77	751.46	1,070.04	5,874.57	1,500.00	1,000.00	Repairs of small tools and equipment that are housed or mounted on vehicles.
522 20 48 01 Repairs/Maint Vehicle	300.00	619.58	300.00	727.45	400.00	0.00	No 2019 Budget request
522 20 49 00 Misc Fire	36.12	352.75	422.84	37.28	400.00	0.00	No 2019 Budget request
522 20 49 04 Intergov Services - Dispatch Charges	19,737.50	21,123.00	22,666.00	23,468.69	24,000.00	25,000.00	Based on 3% increase
522 20 49 05 WW SSMA New World Records Sys Support	0.00	0.00	0.00	3,200.00	3,200.00	3,200.00	Dispatch cost MDT cost.
522 20 49 06 BVFF Pension & Disability Payments	1,350.00	1,350.00	1,380.00	1,470.00	1,800.00	1,800.00	BVFF Pension & Disability.
522 20 49 96 Interfund Rentals - O & M	21,166.30	23,539.34	17,895.31	17,646.20	17,078.00	23,528.00	Based on 2018 annualized.
594 22 64 10 Equipment - Radios & Pagers (Fire)	0.00	0.00	3,074.48	14,319.52	19,500.00	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	7,900.42	6,924.19	11,623.86	3,057.50	22,000.00	12,000.00	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. Replacement of 6 sets of turnout Equipment Replacement Transfer
597 00 15 22 Transfer To 320 For Equipment Replacement	0.00	0.00	88,000.00	122,250.00	163,000.00	128,000.00	
002 Fire Suppression	156,572.24	152,831.32	253,658.37	332,116.32	413,931.00	369,563.00	
522 30 10 00 Wages & OT	32,337.03	30,063.96	33,118.39	35,807.79	33,931.00	34,941.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
522 30 20 00 Benefits	16,338.12	16,057.18	17,130.75	16,956.01	20,370.00	18,311.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
522 30 20 01 Other Benefits/Uniforms	228.84	0.00	0.00	0.00	300.00	300.00	Uniforms for the Fire Marshal
522 30 31 00 Operating Supplies - Prevention / Investigation	1,277.60	1,795.52	2,115.60	1,644.26	2,000.00	3,000.00	NFPA and IFC subscriptions

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 30

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
522 30 31 01 Office Supplies - Prevention / Investigation	0.00	26.67	57.44	0.00	100.00	100.00	Fire investigation supplies
522 30 35 00 Small Tools/Equipment	47.70	0.00	0.00	0.00	0.00	0.00	
522 30 42 00 Communication	391.63	396.48	1,688.39	2,708.89	350.00	1,200.00	Postage for weed abatement and the fire marshal's cell phone.
522 30 43 00 Travel	153.68	0.00	401.58	138.24	500.00	1,250.00	Training for the Fire Marshal to stay current with his certifications.
522 30 48 00 Repairs/Maintenance	0.00	131.42	137.27	182.88	150.00	150.00	Copy machine charges.
522 30 49 00 Miscellaneous	90.79	571.46	48.75	175.00	500.00	500.00	Membership fees
003	50,865.39	49,042.69	54,698.17	57,613.07	58,201.00	59,752.00	
522 45 10 00 Wages & OT	29,087.74	26,575.42	28,436.44	58,637.31	66,909.00	69,438.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
522 45 20 00 Benefits	8,717.96	8,892.89	9,073.89	13,644.78	36,273.00	21,334.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
522 45 20 03 Uniforms - FT Firefighter	0.00	0.00	75.00	290.75	400.00	400.00	Training officer uniforms
522 45 31 00 Operating Supplies - Training	393.50	1,442.36	219.53	368.07	1,000.00	1,500.00	Supplies for the training props, plywood, sheetrock.
522 45 31 01 Office Supplies - Training	1,060.15	138.93	378.90	198.54	500.00	1,000.00	Training materials and books.
522 45 35 00 Small Tools & Equipment - Training	0.00	0.00	161.96	0.00	0.00	0.00	
522 45 42 00 Communication	0.00	220.44	262.36	296.22	250.00	250.00	Chief cell phone reimbursement moved to administration
522 45 43 00 Travel	21.24	0.00	0.00	50.01	2,000.00	2,500.00	Travel for outside the area training for volunteers
522 45 48 00 Repairs/Maintenance	0.00	36.40	4.47	89.53	20.00	150.00	Copy machine charges
522 45 49 00 Miscellaneous	576.76	53.44	53.44	128.39	100.00	0.00	No 2019 budget request
522 45 49 01 Registrations/Fees - Training Classes & Seminars	0.00	700.40	369.00	1,578.00	2,000.00	2,500.00	Outside area training for volunteers
594 22 64 40 Training Equip/Software/Matls - WSP FF Training Program	0.00	0.00	173.91	0.00	0.00	0.00	
004	39,857.35	38,060.28	39,208.90	75,281.60	109,452.00	99,072.00	
522 50 31 00 Operating Supplies - Facilities	3,968.20	2,459.18	3,009.92	3,127.62	3,000.00	3,000.00	Cleaning supplies
522 50 35 00 Small Tools/Equipment	21.67	568.86	265.67	7.13	500.00	500.00	
522 50 47 00 Public Utility Services	18,107.86	16,801.33	18,734.27	17,558.33	20,000.00	20,000.00	Utilities (Power, gas, water, and sewer) for the station
522 50 48 00 Repairs/Maintenance	7,836.85	5,025.92	2,827.37	4,555.52	5,000.00	5,000.00	Station repairs
522 50 49 00 Miscellaneous	152.62	129.00	129.00	168.78	150.00	150.00	Budget based on historical need

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 31

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 22 64 50 Machinery/Equipment	11,413.41	2,827.95	2,962.53	0.00	7,500.00	15,000.00	Anticipated appliance repairs, as needed. And installation of water softner.
005 Facilities	41,500.61	27,812.24	27,928.76	25,417.38	36,150.00	43,650.00	
522 20 49 05 WW SSMA New World Records Sys Support	0.00	11,855.60	4,765.65	0.00	0.00	0.00	
594 22 64 26 Equipment - Radios & Pagers (EMS)	0.00	0.00	1,239.50	0.00	0.00	0.00	
008 Emergency Med Servs - Rescue	0.00	11,855.60	6,005.15	0.00			
522 20 10 02 Wages - Mobilization	0.00	15,404.75	22,899.25	19,986.74	0.00	0.00	
522 20 20 02 Benefits - Mobilization	0.00	1,415.36	3,939.64	2,749.49	0.00	0.00	
522 20 31 02 Fire Mobilization - Protective Equipment	0.00	0.00	0.00	1,045.42	0.00	0.00	
522 20 32 02 Fire Mobilization - Fuel Consumed	596.13	512.88	1,626.80	5,325.14	0.00	0.00	
522 20 35 02 Fire Mobilization - Sm Tools / Equipment	0.00	0.00	0.00	340.43	0.00	0.00	
522 20 48 02 Fire Mobilization - Vehicle Maint/Repairs	109.44	0.00	0.00	0.00	0.00	0.00	
522 20 49 02 Fire Mobilization - Misc. Expense	0.00	0.00	429.70	4,156.98	0.00	0.00	
010 Mobilization Program	705.57	17,332.99	28,895.39	33,604.20			
597 00 00 22 Transfer To 202 LTGO Bond Fund	0.00	0.00	52,914.00	52,021.00	52,021.00	51,127.00	Transfer for debt service
014 Long Term Debt - Equipment	0.00	0.00	52,914.00	52,021.00	52,021.00	51,127.00	
522 Fire Control	299,663.90	314,365.63	478,723.01	589,437.62	683,635.00	649,034.00	
522 26 31 00 Operating Supplies - EMS Administration	0.00	0.00	0.00	293.12	0.00	0.00	
522 26 48 00 Repairs & Maintenance	0.00	0.00	0.17	1.67	0.00	0.00	
001 Administration	0.00	0.00	0.17	294.79			
522 26 31 03 Operating Supplies - EMS Training	0.00	0.00	0.00	204.42	0.00	0.00	
522 26 43 00 Travel	27.56	0.00	0.00	0.00	0.00	0.00	
522 26 49 00 Miscellaneous	0.00	0.00	5.24	569.00	0.00	0.00	
522 26 49 01 Registrations/Fees - Training Classes & Seminars	1,794.50	259.80	633.65	150.00	3,000.00	3,000.00	Tuition reimbursement for EMT class.
002 Training	1,822.06	259.80	638.89	923.42	3,000.00	3,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 32

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
522 26 10 80 Wages & OT	105,683.97	99,948.95	106,794.45	121,870.52	114,552.00	117,580.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
522 26 10 81 Stipends (Volunteers)	30,452.81	27,167.38	29,226.24	64,078.33	70,000.00	85,000.00	Volunteer stipends
522 26 20 80 Benefits	44,924.53	44,937.98	49,139.20	50,432.94	60,945.00	54,332.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
522 26 20 81 Benefits (Volunteers)	0.00	0.00	0.00	0.00	0.00	6,503.00	FICA expense on volunteer stipends
522 26 31 80 Operating Supplies - EMS Rescue & Emergency	1,495.07	2,549.98	3,653.58	5,099.04	3,500.00	5,000.00	Disposable (such as bandages, gloves, etc) EMS supplies
522 26 31 81 Office Supplies - EMS Rescue & Emergency	718.15	278.38	0.00	108.52	1,000.00	0.00	No 2019 budget request
522 26 31 82 WA ST DOH EMS Grant Expenditure	1,341.00	1,290.00	1,270.00	1,222.00	0.00	0.00	
522 26 31 83 Radios/Pagers - Parts & Supplies - EMS	2,212.09	1,999.99	0.00	166.31	300.00	300.00	
522 26 35 80 Sm Tools/Equipment	771.59	42.02	0.00	963.00	750.00	2,500.00	New AED device for the new ambulance.
522 26 41 80 Professional Services	1,000.00	0.00	0.00	25,529.33	25,000.00	6,800.00	EMS Patient record software ESO PCRS
522 26 42 80 Communication	0.00	285.78	334.00	318.46	320.00	350.00	Fire Chief cell phone reimbursement moved to administration
522 26 49 02 Intergov Services - Dispatch Charges	19,737.50	21,123.00	22,666.00	23,468.67	24,000.00	25,000.00	
522 26 49 80 Miscellaneous	67.12	69.28	69.28	69.28	100.00	100.00	
522 26 49 96 Interfund Rentals - O & M	21,166.30	23,539.34	17,895.31	17,646.20	17,078.00	23,528.00	Based on 2018 annualized
597 00 15 26 Transfer To 320 For Equipment Replacement	0.00	0.00	68,000.00	43,500.00	58,000.00	57,000.00	Equipment Replacement Transfer
003 Rescue & Emergency Aif	229,570.13	223,232.08	299,048.06	354,472.60	375,545.00	383,993.00	
594 26 64 10 Equipment - Radios & Pagers (EMS)	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
008 Emergency Med Servs - Rescue	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
526 Emergency Medical Services	231,392.19	223,491.88	299,687.12	355,690.81	380,545.00	388,993.00	
Total Fire Department:	531,451.98	538,811.51	778,755.13	945,128.43	1,065,180.00	1,039,027.00	

Building / Facilities / ISM

515 30 41 24 Legal Services - Building	1,967.98	1,548.00	25.00	0.00	500.00	500.00	Code enforcement, stop works, removal of non permitted work
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 33

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
515 Legal	1,967.98	1,548.00	25.00	0.00	500.00	500.00	
518 89 10 00 Salaries & Wages	22,486.10	22,796.46	0.00	0.00	0.00	0.00	
518 89 20 00 Benefits	10,910.40	10,668.68	0.00	0.00	0.00	0.00	
518 89 31 00 Operating Supplies - Data Processing	632.27	2,079.74	0.00	0.00	0.00	0.00	
518 89 31 01 Office Supplies - Data Processing	1,597.42	132.66	0.00	0.00	0.00	0.00	
518 89 35 00 Sm Tools/Minor Equipment	454.17	686.94	0.00	0.00	0.00	0.00	
518 89 41 00 Professional Services	3,860.46	3,023.08	0.00	0.00	0.00	0.00	
518 89 42 00 Communication	44.71	165.00	0.00	0.00	0.00	0.00	
518 89 45 00 Operating Rentals/Leases	1,103.14	1,440.57	0.00	0.00	0.00	0.00	
518 89 48 00 Repairs & Maintenance	455.34	47.12	0.00	0.00	0.00	0.00	
518 89 49 01 Registration Fees - Training Classes & Seminars	12.75	0.00	0.00	0.00	0.00	0.00	
594 18 64 00 Machinery / Equipment	0.00	3,075.87	0.00	0.00	0.00	0.00	
518 Data Processing Services	41,556.76	44,116.12	0.00	0.00	0.00	0.00	
518 20 10 00 Wages & Overtime	22,486.10	22,796.46	23,207.35	47,342.60	46,524.00	47,455.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
518 20 20 00 Personnel Benefits	10,910.40	10,668.68	11,001.72	22,005.58	23,502.00	15,015.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
518 20 31 00 Operating Supplies - Facilities	5,076.02	3,615.78	2,108.84	5,050.42	5,200.00	5,000.00	
518 20 31 01 Office Supplies - Facilities	9.44	67.97	169.86	88.31	100.00	100.00	
518 20 35 00 Sm Tools/Minor Equip	580.60	290.23	418.72	540.88	500.00	500.00	
518 20 41 00 Professional Services	8,090.00	8,718.28	8,320.00	7,370.00	1,000.00	17,000.00	Current provider of janitorial services is inadequate, proposed janitorial services budget 16,944.00
518 20 42 00 Communication	718.19	468.03	354.28	297.35	1,400.00	1,000.00	
518 20 45 00 Operating Rentals/Leases	3,020.27	934.04	40.29	80.59	2,500.00	2,500.00	
518 20 47 00 Public Utility Services	13,635.68	12,383.86	12,992.12	12,659.88	15,000.00	15,000.00	
518 20 48 00 Repairs & Maintenance	3,521.96	6,220.76	1,339.47	696.23	6,000.00	6,000.00	
518 20 49 00 Miscellaneous	12.75	788.08	0.00	0.00	0.00	0.00	
594 18 62 00 Building Improvements	0.00	0.00	0.00	248.00	0.00	0.00	
594 18 64 19 Machinery/Equipment	7,871.83	12,522.84	0.00	510.40	0.00	8,000.00	Replace water heater in City Hall \$2,000. Replace exhaust fans in City Hall \$6,000
001 Facilities	75,933.24	79,475.01	59,952.65	96,890.24	101,726.00	117,570.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 34

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
513 10 49 50 Misc. AWC Annual Dues / WWVCC Membership	6,414.00	6,508.00	0.00	0.00	0.00	0.00	
518 30 46 00 Insurance	38,487.79	39,497.03	43,840.33	4,704.21	44,396.00	51,500.00	Based on estimate from WCIA
002 Miscellaneous	44,901.79	46,005.03	43,840.33	4,704.21	44,396.00	51,500.00	
518 20 47 01 Utilities - Annex Bldg	4,354.51	3,878.26	4,277.50	4,134.13	5,000.00	5,000.00	
518 20 48 02 Repair // Maintenance Annex Bldg	0.00	0.00	0.00	401.29	2,000.00	2,000.00	Miscellaneous repairs
003 Annex Facility	4,354.51	3,878.26	4,277.50	4,535.42	7,000.00	7,000.00	
519 Other General Gov Services	125,189.54	129,358.30	108,070.48	106,129.87	153,122.00	176,070.00	
518 20 51 00 Intergovernmental Services - Facilities	64.50	43.00	0.00	0.00	0.00	0.00	
001 Administration	64.50	43.00	0.00	0.00			
521 Law Enforcement	64.50	43.00	0.00	0.00	0.00	0.00	
524 10 10 00 Wages - Bldg Clerical	0.00	0.00	0.00	9,724.82	15,467.00	15,077.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
524 10 20 00 Benefits - Bldg Clerical	0.00	0.00	0.00	8,579.10	13,653.00	10,590.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
524 20 10 00 Wages & OT	111,559.33	110,779.56	117,920.91	119,041.72	117,600.00	120,130.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
524 20 20 00 Benefits	43,808.60	44,340.92	47,408.95	47,843.26	50,639.00	32,324.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
524 20 31 00 Operating Supplies - Bldg. Inspection	87.64	1,533.25	307.44	964.46	1,200.00	3,350.00	Inspection Books \$1,700. 2018 code books \$1000. Boots for Scott \$150. Misc. \$500
524 20 31 01 Office Supplies - Bldg. Inspection	71.30	271.90	158.48	519.47	250.00	500.00	
524 20 35 00 Sm Tools/Equipment	634.80	85.47	0.00	615.96	200.00	450.00	Office chair inspector \$250.

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 35

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
524 20 41 00 Professional Services	1,171.36	1,313.64	14.67	0.00	500.00	2,000.00	Assistance during Building Code Update - Ordinance work, creation of code handouts
524 20 41 01 Plan Check Professional Services	0.00	0.00	30,673.19	0.00	10,000.00	2,000.00	Commercial Structural Plan Review - CK3
524 20 42 00 Communication	945.00	1,605.66	1,791.44	1,443.00	1,600.00	1,600.00	
524 20 43 00 Travel	0.00	1,723.13	153.56	4,386.25	500.00	4,700.00	WSAPT (Permit Technicians) for Community Development Administration Assistant(\$625). Code Update for Building Inspector (\$980). Certification – Commercial Plan Review (\$1230). Miscellaneous – IAPMO Meeting Dinners (\$90). Inspector meeting breakfasts (\$432)
524 20 44 01 Advertising	0.00	88.00	0.00	102.74	0.00	0.00	
524 20 48 00 Repairs/Maintenance	0.00	90.57	79.23	64.34	175.00	100.00	Copier Charges
524 20 49 00 Miscellaneous	402.28	628.68	141.43	0.00	350.00	280.00	Memberships – WABO \$100, IAPMO \$80, ICC \$100, WSAPT \$50.
524 20 49 01 Training Class Registration Costs - Bldg Dept	254.13	1,230.00	0.00	2,711.48	500.00	3,500.00	WSAPT (Permit Tech) Community Development Administration Assistant (\$200). Code Update (\$875). Certifications – Commercial Plan Review (\$2318)
594 24 64 00 Bldg - Machinery / Equipment	0.00	0.00	0.00	0.00	500.00	0.00	No request in 2019
597 00 15 24 Transfer To 320 For Equipment Replacement	0.00	0.00	23,000.00	17,250.00	23,000.00	49,000.00	Equipment Replacement Transfer
524 Building Inspection	158,934.44	163,690.78	221,649.30	213,246.60	236,134.00	245,601.00	
Total Building / Facilities / ISM:	327,713.22	338,756.20	329,744.78	319,376.47	389,756.00	422,171.00	
Intergovernmental Services							
525 60 49 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 44 Legal Services - Engineering	0.00	0.00	497.09	416.25	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 36

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
515 Legal	0.00	0.00	497.09	416.25	0.00	0.00	
595 10 63 41 Stormwater System Design Engineering	0.00	0.00	5,786.25	17,448.92	42,000.00	0.00	Budget moved to Fund 402
595 10 63 42 Stormwater System Design Engineering - Grant Funded	0.00	0.00	16,683.75	48,769.80	71,000.00	0.00	Budget moved to Fund 402
532 Engineering	0.00	0.00	22,470.00	66,218.72	113,000.00	0.00	
Total Public Works & Engineering:	0.00	0.00	22,967.09	66,634.97	113,000.00	0.00	

Equipment Rental & Replacement

548 68 49 96 INF ER&R From CE O&M Costs	26,040.03	20,557.57	28,997.03	19,636.54	23,737.00	26,000.00	Based on 2018 annualized
003 Equipment Replacement	26,040.03	20,557.57	28,997.03	19,636.54	23,737.00	26,000.00	
548 Equipment Rental & Replacement	26,040.03	20,557.57	28,997.03	19,636.54	23,737.00	26,000.00	
Total Equipment Rental & Replacement:	26,040.03	20,557.57	28,997.03	19,636.54	23,737.00	26,000.00	

Tourism

557 20 49 00 Community Services	0.00	0.00	0.00	0.00	0.00	10,000.00	Blue Zone expenditure
557 Economic Development	0.00	0.00	0.00	0.00	0.00	10,000.00	
Total Tourism:	0.00	0.00	0.00	0.00	0.00	10,000.00	

Planning/Community Development

515 30 41 58 Legal Services - Planning	4,294.48	3,573.00	773.33	581.25	2,000.00	2,000.00	
515 Legal	4,294.48	3,573.00	773.33	581.25	2,000.00	2,000.00	
558 60 10 00 Wages & OT	66,260.30	70,095.48	84,944.60	152,259.37	156,654.00	123,101.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 37

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
558 60 10 01 Wages & OT-Work Study Grant Reimbursed	0.00	658.80	0.00	0.00	0.00	0.00	
558 60 20 00 Personnel Benefits	38,256.95	40,477.59	44,712.76	78,642.48	84,301.00	83,497.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
558 60 31 00 Operating Supplies - Planning	14.61	260.61	229.58	132.67	200.00	200.00	
558 60 31 01 Office Supplies - Planning	594.57	208.13	524.19	531.31	500.00	500.00	
558 60 41 00 Professional Services	1,301.79	5,343.77	63,141.68	82,775.70	107,500.00	107,300.00	"Development Regulations Task 3 - \$43,000 plus \$4,300 contingency = \$47,300; Exclusive AG Zoning Designation Study \$30,000; Historical property inventory \$10,000; Development Impact Fees Study \$20,000 "
558 60 42 00 Communication	895.25	822.90	1,602.96	1,372.95	1,400.00	1,500.00	
558 60 43 00 Travel	759.82	67.20	721.96	1,481.40	1,000.00	2,100.00	"APA WA Conference \$607.00. Planning Directors Conference \$643.00. Revitalize WA Conference (National Main Street Conference) \$771.00.
558 60 44 01 Advertising	2,483.65	704.59	3,167.35	2,947.53	5,000.00	4,000.00	
558 60 48 00 Repairs And Maintenance	0.00	272.24	493.73	506.73	300.00	400.00	
558 60 49 00 Miscellaneous	956.00	1,156.00	2,975.28	1,348.78	1,500.00	700.00	Planning Association of Washington and American Planning Association annual dues.
558 60 49 01 Registrations/Fees - Training Classes & Seminars	730.00	35.00	95.00	250.00	500.00	900.00	"APA WA Conference \$300. Planning Directors Conference \$300. Revitalize WA Conference (National Main Street Conference) \$300.
558 60 49 02 Intergov Services	12,991.15	7,788.00	10,350.85	4,280.78	4,000.00	4,000.00	MPO Fees (\$3,000), Surveying, Business Licensing System service fees.
558 75 41 01 Planning & Development Costs - Pass Thru	0.00	2,170.83	1,349.69	8,075.00	5,000.00	8,000.00	More use of Hearing Examiner 2018
594 58 64 01 Machinery & Equipment	5,814.03	0.00	0.00	0.00	60,000.00	300.00	\$300 for misc office
001 Planning	131,058.12	130,061.14	214,309.63	334,604.70	427,855.00	336,498.00	
558 70 41 00 Community Development / Planning Prof Servs	2,961.59	0.00	60,000.00	6,452.40	7,000.00	18,700.00	ESRI \$6,000; VRBO Tax Software \$3,500; Misc. \$2,000; \$7,200 microbusiness program

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 38

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
558 70 49 00 Economic Development - Miscellaneous	2,000.00	2,000.00	2,000.00	8,727.18	2,000.00	2,000.00	WWVCC Business Summit Sponsorship and Downtown WW Small Business Development Center.
559 30 49 00 Property Development	0.00	493.39	0.00	0.00	0.00	0.00	
002 Development	4,961.59	2,493.39	62,000.00	15,179.58	9,000.00	20,700.00	
003 GMA Comp Plan Update	0.00	0.00	0.00	0.00			
558 Planning/Community Development	136,019.71	132,554.53	276,309.63	349,784.28	436,855.00	357,198.00	
Total Planning/Community Development:	140,314.19	136,127.53	277,082.96	350,365.53	438,855.00	359,198.00	

Welfare

565 10 49 00 Walla Walla Valley Teen Center	0.00	0.00	5,000.00	0.00	0.00	0.00	
565 Welfare Services	0.00	0.00	5,000.00	0.00	0.00	0.00	
Total Welfare:	0.00	0.00	5,000.00	0.00	0.00	0.00	

Alcohol & Drug Treatment

566 00 49 00 Intergovernmental Services	2,078.76	2,420.13	1,431.27	3,219.65	2,500.00	3,000.00	2% of liquor profits and liquor excise tax paid to the county for support of alcohol and/or drug addiction programs. Subject to amount of liquor sales in city limits
567 Alcohol & Drug Treatment/WW County	2,078.76	2,420.13	1,431.27	3,219.65	2,500.00	3,000.00	
Total Alcohol & Drug Treatment:	2,078.76	2,420.13	1,431.27	3,219.65	2,500.00	3,000.00	

Library / Community Events

572 20 49 00 Library Card Reimbursement	0.00	0.00	0.00	2,988.00	3,000.00	0.00	For Council Discussion - Either Put Library on Ballot, Continue Reimbursement Program, or do nothing.
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 39

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
572 Library Services	0.00	0.00	0.00	2,988.00	3,000.00	0.00	
573 90 31 00 Operating Supplies - Tree Lighting	644.08	438.79	0.00	0.00	0.00	0.00	
573 90 44 01 Advertising	0.00	0.00	1,393.67	1,112.66	300.00	1,400.00	\$600 Radio & Social Media Ads / \$300 event signage / \$500 Newspaper Event Ads
573 90 49 00 Miscellaneous	51.18	0.00	830.44	513.08	0.00	0.00	
001 Spectator & Community Events	695.26	438.79	2,224.11	1,625.74	300.00	1,400.00	
573 Spectator & Community Events	695.26	438.79	2,224.11	1,625.74	300.00	1,400.00	
Total Library / Community Events:	695.26	438.79	2,224.11	4,613.74	3,300.00	1,400.00	
Spectator & Community Events							
573 90 31 00 Operating Supplies - Community Events	0.00	0.00	1,424.38	5,046.65	2,400.00	5,500.00	\$900 Portable AV system w/mic for events / \$900 New market banners / \$1500 New electrical lines at park treeline / \$500 Fall Fest Games & Candy / \$300 Winterfest lights / \$500 Event Prizes / \$900 Market & Event Entertainment
573 90 41 00 Professional Services - Community Events	0.00	0.00	7,034.76	6,600.00	0.00	9,000.00	Fireworks \$4500 per event - Will seek donation funding
573 90 42 00 Communications - Community Events	0.00	0.00	0.00	1,316.41	0.00	1,000.00	\$700 Events Phone / \$175 Event Share of Data Card / \$125 Contingency
001 Spectator & Community Events	0.00	0.00	8,459.14	12,963.06	2,400.00	15,500.00	
573 30 10 00 Salaries & Wages - Farmer's Market	0.00	0.00	1,761.00	2,534.76	1,632.00	0.00	Will be handled by Deputy Clerk/Finance
573 30 20 00 Benefits & Taxes - Farmer's Market	0.00	0.00	148.69	228.10	317.00	0.00	Will be handled by Deputy Clerk/Finance
573 30 47 00 Utilities - Farmer's Market	0.00	0.00	61.46	147.23	0.00	300.00	Need to increase available electricity at park
573 90 48 00 Repairs & Maintenance - Community Events	0.00	0.00	0.00	5.64	0.00	0.00	
003 Farmer's Market	0.00	0.00	1,971.15	2,915.73	1,949.00	300.00	
573 Spectator & Community Events	0.00	0.00	10,430.29	15,878.79	4,349.00	15,800.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 40

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 73 61 00 Farmer's Market - Land Improvements	0.00	0.00	2,408.18	0.00	0.00	0.00	
003 Capital Outlay	0.00	0.00	2,408.18	0.00			
594 Capital Improvements	0.00	0.00	2,408.18	0.00	0.00	0.00	
Total Spectator & Community Events:	0.00	0.00	12,838.47	15,878.79	4,349.00	15,800.00	

Parks & Recreation

571 00 49 00 Professional Services (Youth Programs)	6,500.00	5,000.00	0.00	8,500.00	0.00	6,000.00	Partnership with United Way for Youth Recreational Programming
575 Cultural & Recreational	6,500.00	5,000.00	0.00	8,500.00	0.00	6,000.00	
576 81 10 00 Wages & OT	4,721.81	16,885.06	19,890.49	20,845.35	21,251.00	20,004.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
576 81 20 00 Personnel Benefits	2,432.74	8,370.06	9,636.51	10,123.29	10,912.00	7,268.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
576 81 31 01 Office Supplies - Parks Administration	0.43	14.09	33.12	10.92	0.00	0.00	
576 81 42 00 Communication	298.93	349.44	492.94	352.99	500.00	500.00	Postage & phone
576 81 49 00 Miscellaneous	59.85	0.00	0.00	0.00	0.00	0.00	
001 Administration	7,513.76	25,618.65	30,053.06	31,332.55	32,663.00	27,772.00	
576 80 10 00 Wages	42,895.18	44,462.15	45,443.93	46,770.56	46,790.00	48,145.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
576 80 20 00 Benefits	15,638.11	16,897.66	18,179.19	19,023.43	20,814.00	14,114.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
576 80 20 01 Other Benefits	119.28	410.78	399.89	100.00	300.00	300.00	Gloves, boots, PPE

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 41

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
576 80 31 00 Operating Supplies - Parks	6,436.46	6,054.07	4,244.05	4,250.81	11,000.00	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	235.66	263.77	43.41	31.04	300.00	300.00	Small hand tools
576 80 41 00 Professional Services	68.50	0.00	750.00	46.54	0.00	0.00	
576 80 42 00 Communication	0.00	0.00	0.00	566.81	0.00	0.00	
576 80 45 00 Operating Rentals	147.02	152.46	157.91	154.28	300.00	300.00	Lease of small equipment as needed.
576 80 47 00 Utility Services	21,997.49	20,602.83	21,446.77	27,769.31	21,000.00	21,000.00	Sewer, Water, Power. Based on 2018 annualization.
576 80 48 00 Repairs/Maintenance	6,500.79	2,011.91	832.78	324.77	2,000.00	2,000.00	Miscellaneous contracting for backflow testing, tree removal, etc.
576 80 49 00 Miscellaneous	1,006.80	7.20	19,543.80	17,500.00	17,500.00	22,500.00	Contribution to the City of WW Pool \$12,500, 3 of 4. Contribution to Gold Star Memorial \$10,000.
576 80 49 01 Intergov Services	0.00	1,240.07	0.00	577.49	0.00	1,500.00	Based on 2018 annualization
594 76 64 00 Machinery/Equipment	0.00	0.00	498.69	5,477.68	16,500.00	0.00	No amount requested
594 76 64 01 Machinery/Equipment - Grant Funded	0.00	0.00	0.00	3,500.00	0.00	0.00	
002 Recreational Services	95,045.29	92,102.90	111,540.42	126,092.72	136,504.00	121,159.00	
597 00 15 76 Transfer To 320 For Equipment Replacement	0.00	0.00	10,000.00	7,500.00	10,000.00	10,000.00	Equipment Replacement Transfer
003 Recreational Materials/Equip.	0.00	0.00	10,000.00	7,500.00	10,000.00	10,000.00	
576 Parks & Recreation	102,559.05	117,721.55	151,593.48	164,925.27	179,167.00	158,931.00	
594 76 63 00 Other Improvements - Parks	0.00	12,558.31	282,596.38	20,307.12	2,000.00	0.00	No budget.
594 76 63 01 Other Improvements - Parks (State Grant Funded)	0.00	17,149.21	178,190.79	0.00	0.00	0.00	
594 76 63 02 Other Improvements - Parks (Local Grant Funded)	0.00	5,000.00	5,000.00	0.00	0.00	0.00	
594 76 61 00 Land & Land Improvements - Parks	1,340.00	0.00	0.00	0.00	0.00	0.00	
007 ROW / Easement / Land	1,340.00	0.00	0.00	0.00			
594 Capital Improvements	1,340.00	34,707.52	465,787.17	20,307.12	2,000.00	0.00	
Total Parks & Recreation:	110,399.05	157,429.07	617,380.65	193,732.39	181,167.00	164,931.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 42

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Non-Expenditures							
589 30 00 32 Farmer's Market Pass-through Processing Fees Expense	0.00	0.00	0.00	14.48	0.00	0.00	
589 30 00 21 Concealed Pistol License Fee	1,788.00	1,853.00	1,398.00	1,931.00	1,500.00	2,000.00	
002 Agency & Other Disbursements	1,788.00	1,853.00	1,398.00	1,931.00	1,500.00	2,000.00	
589 90 00 04 Travel Account Expenditures	1,111.98	1,478.15	4,466.08	7,137.27	2,500.00	5,000.00	
005 Non-Expenditures	1,111.98	1,478.15	4,466.08	7,137.27	2,500.00	5,000.00	
081 Non Expenditures	2,899.98	3,331.15	5,864.08	9,082.75	4,000.00	7,000.00	
589 10 00 05 Refund Of Fireworks Bonds	100.00	100.00	100.00	150.00	100.00	100.00	
589 10 00 58 Developer Bond/Deposits - Return Of	22,500.00	31,310.47	0.00	0.00	0.00	0.00	
589 30 00 24 State Bldg Code Fee	830.00	642.75	645.98	426.77	500.00	500.00	
589 30 00 30 Farmer's Market Pass-through Payments - CC	0.00	0.00	0.00	286.00	0.00	0.00	
589 90 00 00 Other Non-Expenditures	1,190.65	795.85	334.39	3,796.82	0.00	500.00	
589 90 00 98 Payroll Draw Clearing	0.00	0.00	2,050.00	-26,900.00	0.00	0.00	
589 90 00 99 Payroll Clearing	0.00	0.00	-2,246.64	354.24	0.00	0.00	
581 Non-Expenditures	24,620.65	32,849.07	883.73	-21,886.17	600.00	1,100.00	
Total Non-Expenditures:	27,520.63	36,180.22	6,747.81	-12,803.42	4,600.00	8,100.00	
Capital Expenditures							
594 21 64 05 WASPC TrafficSafety Grant	0.00	0.00	981.02	0.00	0.00	0.00	
002 Investigation	0.00	0.00	981.02	0.00			
521 Law Enforcement	0.00	0.00	981.02	0.00	0.00	0.00	
Total Capital Expenditures:	0.00	0.00	981.02	0.00	0.00	0.00	
Ending Balances							
508 80 00 00 Ending Fund Balance	0.00	0.00	0.00	0.00	2,096,245.00	1,717,813.00	*

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 43

001 Current Expense Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	2,096,245.00	1,717,813.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	2,096,245.00	1,717,813.00	
TOTAL EXPENDITURES:	4,559,244.83	5,254,345.83	5,648,180.93	5,993,725.94	8,579,053.00	8,535,610.00	
FUND GAIN/LOSS:	2,548,863.64	2,324,293.16	2,141,295.48	2,220,225.35	-107,326.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 44

005 Current Expense Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
Total Beginning Balances:	0.00	0.00	0.00	0.00	0.00	0.00	
Miscellaneous							
361 11 00 05 Investment Interest	0.00	0.00	0.00	0.00	0.00	5,000.00	
001 Interest & Other Earnings	0.00	0.00	0.00	0.00		5,000.00	
025 Miscellaneous	0.00	0.00	0.00	0.00	0.00	5,000.00	
Total Miscellaneous:	0.00	0.00	0.00	0.00	0.00	5,000.00	
Interfund Transfers							
397 00 00 05 Interfund Transfer From Current Expense	0.00	0.00	0.00	0.00	0.00	200,000.00	Transfer to establish balance in "rainy day fund"
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	200,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	200,000.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	205,000.00	
Miscellaneous							
514 29 00 05 Banking Service Fees/Charges	0.00	0.00	0.00	0.00	0.00	100.00	
025 Miscellaneous	0.00	0.00	0.00	0.00	0.00	100.00	
Total Miscellaneous:	0.00	0.00	0.00	0.00	0.00	100.00	
Ending Balances							
508 10 00 05 Ending Balance	0.00	0.00	0.00	0.00	0.00	204,900.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 46

012 Technology Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 13 Beginning Balance - Technology Reserve Fund	23,606.74	114,754.87	196,275.08	265,155.90	291,440.00	294,981.00	*
001 Beginning Balances	23,606.74	114,754.87	196,275.08	265,155.90	291,440.00	294,981.00	
Total Beginning Balances:	23,606.74	114,754.87	196,275.08	265,155.90	291,440.00	294,981.00	
Miscellaneous							
361 10 00 20 Unrealized Gain/Loss	0.00	0.00	0.00	-1,185.81	0.00	0.00	
361 11 00 20 Interest Earned - Technology Reserve Fund	109.98	473.49	1,142.44	1,570.87	500.00	3,200.00	
001 Interest & Other Earnings	109.98	473.49	1,142.44	385.06	500.00	3,200.00	
025 Miscellaneous	109.98	473.49	1,142.44	385.06	500.00	3,200.00	
Total Miscellaneous:	109.98	473.49	1,142.44	385.06	500.00	3,200.00	
Interfund Transfers							
397 00 00 13 Interfund Transfer CE To Tech Reserve Fund	125,000.00	125,000.00	165,772.00	100,000.00	145,000.00	92,000.00	Transfer for operating costs
070 Operating Transfers	125,000.00	125,000.00	165,772.00	100,000.00	145,000.00	92,000.00	
Total Interfund Transfers:	125,000.00	125,000.00	165,772.00	100,000.00	145,000.00	92,000.00	
TOTAL REVENUES:	148,716.72	240,228.36	363,189.52	365,540.96	436,940.00	390,181.00	
Miscellaneous							
514 20 41 00 Professional Financial / Banking Costs	35.81	63.05	38.49	4.10	50.00	50.00	
025 Miscellaneous	35.81	63.05	38.49	4.10	50.00	50.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 47

012 Technology Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Miscellaneous:	35.81	63.05	38.49	4.10	50.00	50.00	
Data Processing							
518 88 41 00 Professional Technology Services	20,970.09	21,297.79	0.00	0.00	0.00	0.00	
518 88 41 01 Professional Technology Services-Data Storage	1,924.80	1,940.96	0.00	0.00	0.00	0.00	
048 Maintenance	22,894.89	23,238.75	0.00	0.00	0.00	0.00	
518 88 31 00 Operating Supplies - Data Processing	227.27	0.00	0.00	0.00	0.00	0.00	
518 88 31 01 Office Supplies - Data Processing	14.20	4.49	0.00	0.00	0.00	0.00	
518 88 41 00 Professional Technology Services	0.00	0.00	26,913.38	33,741.73	40,000.00	30,500.00	IMESD Contract (45%), Website Hosting, AWC GIS
518 88 41 01 Professional Technology Services-Data Storage	0.00	0.00	2,334.82	2,766.85	2,500.00	3,400.00	IMESD Contract (5%)
518 89 10 00 Salaries & Wages	0.00	0.00	23,207.35	0.00	0.00	0.00	
518 89 20 00 Benefits	0.00	0.00	11,001.72	100.33	0.00	0.00	
518 89 31 00 Operating Supplies - Data Processing	0.00	0.00	358.38	11.75	1,600.00	1,600.00	
518 89 31 01 Office Supplies - Data Processing	0.00	0.00	699.79	212.51	1,600.00	1,600.00	
518 89 35 00 Sm Tools/Minor Equipment	0.00	0.00	1,016.32	156.70	700.00	400.00	
518 89 41 00 Professional Services	0.00	0.00	635.65	168.91	2,000.00	2,000.00	
518 89 42 00 Communication	0.00	0.00	180.00	180.00	200.00	200.00	
518 89 45 00 Operating Rentals/Leases	0.00	0.00	1,440.56	1,080.42	1,300.00	1,300.00	
518 89 48 00 Repairs & Maintenance	0.00	0.00	377.30	0.39	100.00	100.00	
518 89 49 00 Miscellaneous	0.00	0.00	0.00	0.00	200.00	0.00	No Request in 2019
518 89 49 01 Registration Fees - Training Classes & Seminars	0.00	0.00	170.00	0.00	500.00	250.00	
594 18 64 00 Machinery / Equipment	0.00	0.00	621.55	667.29	0.00	600.00	
518 Data Processing Services	241.47	4.49	68,956.82	39,086.88	50,700.00	41,950.00	
594 18 64 03 Software / Software Update Purchases	0.00	0.00	3,726.55	40,748.08	17,500.00	20,000.00	Document Locator Maintenance \$10,000, Revize Website hosting \$6,000, Misc. \$4,000
594 18 64 04 Machinery & Equipment - Grant Funded	0.00	0.00	0.00	15,000.00	0.00	0.00	
001 Capitalized Expenditures	0.00	0.00	0.00	15,000.00			
594 18 64 01 Machinery & Equipment - Technology	1,072.27	20,646.99	12,926.85	12,372.94	30,000.00	30,000.00	Computer Replacements; Server room towers for two main servers, moisture sensor & alarm - \$3,000

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 48

012 Technology Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
003 Capital Outlay	1,072.27	20,646.99	12,926.85	12,372.94	30,000.00	30,000.00	
594 Capital Improvements	1,072.27	20,646.99	16,653.40	68,121.02	47,500.00	50,000.00	
Total Data Processing:	24,208.63	43,890.23	85,610.22	107,207.90	98,200.00	91,950.00	
Capital Expenditures							
594 18 64 02 Machinery & Equipment	9,717.41	0.00	12,384.91	0.00	0.00	0.00	
594 Capital Improvements	9,717.41	0.00	12,384.91	0.00	0.00	0.00	
Total Capital Expenditures:	9,717.41	0.00	12,384.91	0.00	0.00	0.00	
Ending Balances							
508 10 00 13 Ending Balance	0.00	0.00	0.00	0.00	247,311.00	298,181.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	247,311.00	298,181.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	247,311.00	298,181.00	
TOTAL EXPENDITURES:	33,961.85	43,953.28	98,033.62	107,212.00	345,561.00	390,181.00	
FUND GAIN/LOSS:	114,754.87	196,275.08	265,155.90	258,328.96	91,379.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 49

061 Employee Benefit Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 65 Beginning Balance - Employee Benefit Reserve Fund	100,053.82	200,124.77	250,520.86	266,453.33	281,200.00	279,557.00	*
001 Beginning Balances	100,053.82	200,124.77	250,520.86	266,453.33	281,200.00	279,557.00	
Total Beginning Balances:	100,053.82	200,124.77	250,520.86	266,453.33	281,200.00	279,557.00	
Miscellaneous							
361 10 00 61 Unrealized Gain/Loss	0.00	0.00	0.00	-1,319.04	0.00	0.00	
361 11 00 61 Investment Interest-Employee Benefit Reserve	108.02	460.45	1,018.21	1,777.44	500.00	3,500.00	
001 Interest & Other Earnings	108.02	460.45	1,018.21	458.40	500.00	3,500.00	
025 Miscellaneous	108.02	460.45	1,018.21	458.40	500.00	3,500.00	
Total Miscellaneous:	108.02	460.45	1,018.21	458.40	500.00	3,500.00	
Interfund Transfers							
397 00 00 61 Interfund Transfer From CE Fund To Employee Benefit Reserve Fund	100,000.00	50,000.00	50,000.00	0.00	25,000.00	50,000.00	TBD
070 Operating Transfers	100,000.00	50,000.00	50,000.00	0.00	25,000.00	50,000.00	
Total Interfund Transfers:	100,000.00	50,000.00	50,000.00	0.00	25,000.00	50,000.00	
TOTAL REVENUES:	200,161.84	250,585.22	301,539.07	266,911.73	306,700.00	333,057.00	

Human Resources

518 61 10 03 Excess Vacation Accrual Payout	0.00	0.00	23,220.00	0.00	0.00	0.00	
518 61 20 01 Postemployment Benefits - Med Exp Reimb LEOFF 1	0.00	0.00	1,790.38	2,219.00	3,000.00	3,000.00	Reimbursement of LEOFF 1 former employee medical costs

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 50

061 Employee Benefit Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
518 61 20 02 Postemployment Benefits - Ins Premiums LEOFF 1	0.00	0.00	8,261.16	9,139.68	10,000.00	10,000.00	Payment of LEOFF 1 former employee insurance premiums. Insurance premiums 5.5% projected increase
518 61 20 03 Excess Vacation Accrual Payout Payroll Taxes	0.00	0.00	1,776.33	0.00	0.00	0.00	
518 Data Processing Services	0.00	0.00	35,047.87	11,358.68	13,000.00	13,000.00	
518 10 41 50 Professional Services-Banking Fees	37.07	64.36	37.87	4.60	65.00	65.00	
562 Employee Benefit Reserve	37.07	64.36	37.87	4.60	65.00	65.00	
Total Human Resources:	37.07	64.36	35,085.74	11,363.28	13,065.00	13,065.00	
Ending Balances							
508 10 00 61 Ending Balance Employee Benefit Reserve Fund	0.00	0.00	0.00	0.00	278,602.00	319,992.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	278,602.00	319,992.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	278,602.00	319,992.00	
TOTAL EXPENDITURES:	37.07	64.36	35,085.74	11,363.28	291,667.00	333,057.00	
FUND GAIN/LOSS:	200,124.77	250,520.86	266,453.33	255,548.45	15,033.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 51

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 01 Beginning Balance - Street Fund	443,770.19	319,338.16	590,747.97	144,258.23	257,598.00	237,538.00	*
001 Beginning Balances	443,770.19	319,338.16	590,747.97	144,258.23	257,598.00	237,538.00	
Total Beginning Balances:	443,770.19	319,338.16	590,747.97	144,258.23	257,598.00	237,538.00	
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	2,790.00	6,855.00	5,700.00	6,975.00	2,000.00	7,000.00	
002 Non-Business License & Permits	2,790.00	6,855.00	5,700.00	6,975.00	2,000.00	7,000.00	
003 Licenses & Permits	2,790.00	6,855.00	5,700.00	6,975.00	2,000.00	7,000.00	
Total Permits & Licenses:	2,790.00	6,855.00	5,700.00	6,975.00	2,000.00	7,000.00	
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 10 00 01 Unrealized Gain/Loss	0.00	0.00	0.00	-1,558.08	0.00	0.00	
361 11 00 01 Investment Interest	460.23	1,483.36	1,775.33	1,187.27	1,500.00	2,000.00	
361 40 00 10 Interest On Delinquent Receivables	0.00	2.88	0.00	34.39	0.00	0.00	
001 Interest & Other Earnings	460.23	1,486.24	1,775.33	-336.42	1,500.00	2,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 52

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
369 91 00 01 Other Misc. Revenue	689.55	339.97	403.44	1,137.99	0.00	0.00	
005 Other Miscellaneous Revenue	689.55	339.97	403.44	1,137.99			
395 10 00 10 Sale Of Surplus Property	320.00	0.00	0.00	0.00	0.00	0.00	
006 Surplus Property Sales	320.00	0.00	0.00	0.00			
011 Project Plans & Specs Payments	0.00	0.00	0.00	0.00			
025 Miscellaneous	1,469.78	1,826.21	2,178.77	801.57	1,500.00	2,000.00	
Total Miscellaneous:	1,469.78	1,826.21	2,178.77	801.57	1,500.00	2,000.00	

Interfund Transfers

397 00 00 01 Transfer From CE To Sts	475,000.00	487,500.00	400,000.00	438,000.00	438,000.00	450,000.00	Transfer for operating costs
397 00 10 01 Transfer From Myra Rd Fund To Street Fund	0.00	212,354.51	0.00	0.00	0.00	0.00	
070 Operating Transfers	475,000.00	699,854.51	400,000.00	438,000.00	438,000.00	450,000.00	
Total Interfund Transfers:	475,000.00	699,854.51	400,000.00	438,000.00	438,000.00	450,000.00	

Grants

005 Grant	0.00	0.00	0.00	0.00			
333 10 00 00 Federal Indirect Grant From Dept Of Agriculture/USDA - Tree City USA	0.00	0.00	0.00	0.00	0.00	5,000.00	Federal grant for roadside tree planting, requires 1:1 match
001 Indirect Federal Grants	0.00	0.00	0.00	0.00		5,000.00	
101 Indirect Federal Grants	0.00	0.00	0.00	0.00	0.00	5,000.00	
334 03 80 04 TIB Ash Ave Sidewalks Grant	203,628.00	0.00	0.00	0.00	0.00	0.00	
001 State Grants	203,628.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 53

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
005 Fire Department Grants	0.00	0.00	0.00	0.00			
105 State Grants	203,628.00	0.00	0.00	0.00	0.00	0.00	
Total Grants:	203,628.00	0.00	0.00	0.00	0.00	5,000.00	
State Shared Revenues							
336 00 71 00 Multimodal Transportation – Cities	0.00	9,323.72	9,721.71	9,978.63	13,300.00	13,200.00	Based on MRSC Budget Suggestions.
336 00 87 00 Motor Veh Fuel Tax St.	190,701.39	196,694.99	200,263.44	187,145.37	205,000.00	198,000.00	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	190,701.39	206,018.71	209,985.15	197,124.00	218,300.00	211,200.00	
Total State Shared Revenues:	190,701.39	206,018.71	209,985.15	197,124.00	218,300.00	211,200.00	
Street Department							
395 20 00 10 Insurance/Other Compensation For Loss	268.92	197.12	1,110.00	1,157.61	0.00	0.00	
004 Insurance Recoveries	268.92	197.12	1,110.00	1,157.61			
019 Physical Environment	268.92	197.12	1,110.00	1,157.61	0.00	0.00	
Total Street Department:	268.92	197.12	1,110.00	1,157.61	0.00	0.00	
TOTAL REVENUES:	1,317,628.28	1,234,089.71	1,209,721.89	788,316.41	917,398.00	912,738.00	
595 20 63 20 Street Fund Capital Project ROW	0.00	47,791.63	0.00	0.00	0.00	0.00	
595 30 63 20 Street Fund Capital Project Roadways	204,523.10	4,107.78	0.00	0.00	0.00	0.00	
594 Capital Improvements	204,523.10	51,899.41	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 54

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Miscellaneous							
543 30 41 00 Professional Financial / Banking Costs	161.45	196.99	77.18	1.82	200.00	25.00	
025 Miscellaneous	161.45	196.99	77.18	1.82	200.00	25.00	
Total Miscellaneous:	161.45	196.99	77.18	1.82	200.00	25.00	
Interfund Transfers							
597 00 00 11 Transfer To St Imp Resv.	0.00	0.00	390,000.00	0.00	0.00	0.00	
070 Operating Transfers	0.00	0.00	390,000.00	0.00	0.00	0.00	
Total Interfund Transfers:	0.00	0.00	390,000.00	0.00	0.00	0.00	
Grants							
595 61 63 10 4th St Sidewalks - TAP Grant Portion	9.15	0.00	0.00	0.00	0.00	0.00	
595 61 63 12 Ash Avenue Sidewalks - TIB Grant Portion	203,628.00	0.00	0.00	0.00	0.00	0.00	
001 Capitalized Expenditures	203,637.15	0.00	0.00	0.00			
594 Capital Improvements	203,637.15	0.00	0.00	0.00	0.00	0.00	
Total Grants:	203,637.15	0.00	0.00	0.00	0.00	0.00	
Public Works & Engineering							
544 20 10 00 Salary / Wages - City Engineer	0.00	0.00	35,023.00	0.00	0.00	0.00	
544 20 20 00 Benefits - City Engineer	0.00	0.00	16,002.59	0.00	0.00	0.00	
544 20 48 00 Repairs And Maintenance	0.00	0.00	0.00	0.00	220.00	220.00	Photocopies
544 20 49 00 Miscellaneous - Engineering	0.00	0.00	185.00	0.00	0.00	0.00	
544 20 51 00 Engineering Services - Intergovernmental	0.00	0.00	0.00	0.00	1,000.00	0.00	No budget requested.
010 Engineering	0.00	0.00	51,210.59	0.00	1,220.00	220.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 55

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
532 Engineering	0.00	0.00	51,210.59	0.00	1,220.00	220.00	
Total Public Works & Engineering:	0.00	0.00	51,210.59	0.00	1,220.00	220.00	

Street Department

515 30 41 42 Legal Services - Streets	1,067.21	210.00	47.50	45.00	0.00	0.00	
515 Legal	1,067.21	210.00	47.50	45.00	0.00	0.00	
542 90 10 00 Wages & OT	0.00	4,318.80	0.00	0.00	0.00	0.00	
542 90 20 00 Benefits	0.00	2,476.01	0.00	0.00	0.00	0.00	
594 42 64 03 Machinery & Equipment - Admin	5,256.78	0.00	0.00	0.00	0.00	0.00	
001 Administration	5,256.78	6,794.81	0.00	0.00			
003 Roadway	0.00	0.00	0.00	0.00			
542 30 10 00 Wages & OT	54,112.63	60,400.09	63,685.21	63,374.94	78,573.00	63,444.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
542 30 20 00 Benefits	33,774.64	36,948.00	38,547.95	40,095.83	45,648.00	32,469.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
542 30 20 01 Benefits - Uniforms	314.16	779.47	650.52	747.52	800.00	800.00	Clothing allowances, safety boots, other safety gear as needed.
542 30 31 00 Operating Supplies - Traveled Way	18,893.42	23,008.54	17,567.86	23,100.48	30,000.00	30,000.00	Rock, hot mix asphalt (HMA), concrete, lumber & supplies, tack, crack sealer.
542 30 35 00 Sm Tools/Equipment	360.31	13.09	869.87	133.61	500.00	500.00	
542 30 41 00 Professional Services	664.16	1,227.29	4,950.00	403.61	6,500.00	6,500.00	Pavement ratings, surveys, etc.
542 30 42 00 Communications	0.00	866.70	1,028.35	692.26	800.00	800.00	Telephone service.
542 30 43 00 Travel	66.50	57.07	133.26	0.00	100.00	100.00	Travel to MPO Meetings
542 30 45 00 Operating Rentals	4,154.18	3,152.30	0.00	274.88	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	7,410.96	1,783.90	28.82	36,462.98	1,500.00	2,500.00	Concrete work, landscaping, copy machine charges.
542 30 49 00 Miscellaneous	240.60	1,066.00	91.00	1,082.90	200.00	200.00	
542 30 49 96 Interfund Rentals - O & M	39,201.71	31,067.50	30,291.06	20,444.51	32,766.00	27,000.00	Based on 2018 Annualized

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 56

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 42 64 01 Machinery/Equipment	0.00	0.00	0.00	7,021.48	5,000.00	5,000.00	Unspecified
004 Traveled Way	159,193.27	160,369.95	157,843.90	193,835.00	206,387.00	173,313.00	
542 63 47 00 Public Util St. Lighting	51,156.49	50,683.70	60,374.72	55,362.58	70,000.00	60,000.00	Street lights from Pacificorp & CREA.
005 Street Lighting	51,156.49	50,683.70	60,374.72	55,362.58	70,000.00	60,000.00	
542 64 10 00 Wages & OT	7,430.15	20,637.80	21,001.93	21,781.43	20,847.00	21,394.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
542 64 20 00 Benefits	5,402.59	12,272.90	13,090.04	13,794.82	14,562.00	11,525.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
542 64 31 00 Operating Supplies - Traffic Control Devices	7,180.52	15,161.36	7,634.42	25,427.65	16,000.00	23,000.00	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	96.32	691.65	157.91	0.00	1,000.00	1,000.00	Hand tools & small power tools
542 64 47 00 Public Utilities	963.00	2,009.88	3,156.32	4,296.68	22,000.00	22,000.00	Water, sewer, power.
542 64 48 00 Repairs/Maintenance	69.38	870.20	0.00	0.00	0.00	0.00	
542 64 49 00 Intergovernmntl Services	0.00	0.00	0.00	9,065.04	15,000.00	15,000.00	Signal Controller Certification, Signal Maintenance contract with WSDOT.
542 64 49 96 Interfund Rentals - O & M	8,652.53	13,857.12	11,437.83	8,828.10	10,356.00	12,000.00	Based on 2018 Annualized.
006 Traffic Control Devices	29,794.49	65,500.91	56,478.45	83,193.72	99,765.00	105,919.00	
542 66 10 00 Wages & OT	7,430.15	12,047.42	12,254.88	12,700.94	12,157.00	12,491.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
542 66 20 00 Benefits	5,402.59	7,824.44	8,297.25	8,732.32	9,219.00	7,408.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
542 66 31 00 Operating Supplies - Snow & Ice Removal	1,281.84	4,614.01	5,066.68	0.00	2,500.00	4,000.00	Based on 2018 Annualized
542 66 49 96 Interfund Rentals - O & M	4,978.59	6,764.42	6,724.00	2,439.09	5,411.00	5,000.00	Based on 2018 Annualized

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 57

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
007 Snow & Ice Removal	19,093.17	31,250.29	32,342.81	23,872.35	29,287.00	28,899.00	
542 67 10 00 Wages & OT	0.00	8,590.37	8,747.05	9,080.49	8,690.00	8,903.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
542 67 20 00 Benefits	0.00	4,448.44	4,792.87	5,062.51	5,342.00	4,117.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
542 67 49 96 Interfund Rentals - O & M	2,655.73	3,186.86	3,293.69	1,622.94	5,270.00	0.00	Street cleaning equipment transfered to stormwater
008 Street Cleaning	2,655.73	16,225.67	16,833.61	15,765.94	19,302.00	13,020.00	
542 70 10 00 Wages & OT	10,489.61	15,343.49	15,606.12	16,171.13	15,479.00	15,909.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
542 70 20 00 Benefits	7,626.92	10,185.05	10,785.44	11,347.57	11,981.00	9,661.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
542 70 31 00 Operating Supplies - Roadside	5,229.97	5,303.39	2,880.07	4,771.66	15,000.00	25,000.00	Rock for landscaping (\$15,000); street trees (\$10,000 50% funded by Tree City USA grant)
542 70 32 00 Fuel	278.58	221.95	410.51	0.00	300.00	300.00	Fuel for Garbage Truck used for debris cleanup
542 70 35 00 Sm Tools/Equipment	108.57	92.55	2.88	0.00	500.00	500.00	Small Hand, Backpack Sprayers & Power Tools
542 70 41 00 Professional Services	32.61	0.00	0.00	0.00	0.00	0.00	
542 70 45 00 Operating Rentals	0.00	0.00	157.91	154.28	0.00	0.00	
542 70 48 00 Repairs/Maintenance	35,086.76	30,373.80	17,821.37	4,942.65	1,000.00	1,000.00	Miscellaneous repairs/maintenance services.
542 70 48 10 Road & Street Repairs & Maintenance - Myra Rd	2,025.51	0.00	1,833.69	0.00	3,000.00	3,000.00	
542 70 49 00 Intergovernmental Services	5,066.79	3,178.82	2,899.12	6,265.13	4,000.00	5,000.00	Based on 2018 annualized
542 70 49 96 Interfund Rentals - O & M	20,204.35	16,769.37	12,365.03	5,431.98	13,234.00	8,000.00	Based on 2018 annualized
594 42 64 02 Machinery/Equipment	0.00	0.00	0.00	0.00	500.00	500.00	
009 Roadside	86,149.67	81,468.42	64,762.14	49,084.40	64,994.00	68,870.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 58

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
532 10 10 00 Salary / Wages - City Engineer	0.00	32,773.36	0.00	0.00	0.00	0.00	
532 10 10 01 Salary / Wages - Work Study Reimbursed By Grant	0.00	658.80	0.00	0.00	0.00	0.00	
532 10 20 00 Benefits - City Engineer	0.00	15,196.51	0.00	0.00	0.00	0.00	
010 Engineering	0.00	48,628.67	0.00	0.00			
597 00 01 00 Transfer To 320 For Equipment Replacement	0.00	0.00	175,000.00	8,340.00	11,120.00	165,000.00	Equipment Replacement Transfer
011 Interfund Transfers	0.00	0.00	175,000.00	8,340.00	11,120.00	165,000.00	
542 Road & Street Maintenance	353,299.60	460,922.42	563,635.63	429,453.99	500,855.00	615,021.00	
542 20 10 00 Wages - Clerical	0.00	0.00	0.00	1,496.13	2,414.00	2,248.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
542 20 20 00 Benefits - Clerical	0.00	0.00	0.00	1,319.84	2,131.00	1,579.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
542 90 10 00 Wages & OT	0.00	0.00	4,396.41	4,586.71	3,927.00	4,494.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
542 90 20 00 Benefits	0.00	0.00	2,995.11	2,937.36	2,874.00	2,274.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
543 10 10 00 Wages & OT	9,263.78	21,224.55	23,205.55	26,591.45	25,619.00	24,983.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
543 10 20 00 Benefits	3,625.90	8,480.97	9,492.57	10,705.12	10,844.00	7,124.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
543 10 31 00 Operating Supplies - Administration	4.86	185.30	0.00	0.00	0.00	0.00	
543 10 31 01 Office Supplies - Administration	25.40	212.71	145.09	130.17	200.00	200.00	
543 10 35 00 Small Tools & Minor Equipment	0.00	0.00	0.00	2.93	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 59

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
543 10 41 00 Professional Services	2,538.75	602.99	169.84	3,317.75	1,500.00	1,500.00	
543 10 42 00 Communication	234.24	393.36	442.88	507.11	400.00	400.00	Postage & phone.
543 10 44 01 Advertising	675.48	241.33	602.99	179.77	300.00	300.00	
543 10 47 00 Public Services	977.35	735.34	1,036.89	564.58	1,000.00	1,000.00	Natural Gas
543 10 48 00 Repairs And Maintenance	0.00	62.88	38.85	45.29	0.00	0.00	
543 10 49 00 Miscellaneous	263.00	36.00	125.00	0.00	200.00	200.00	Memberships
594 42 64 03 Machinery & Equipment - Admin	0.00	0.00	1,450.26	0.00	0.00	0.00	
001 Administration	17,608.76	32,175.43	44,101.44	52,384.21	51,409.00	46,302.00	
543 30 46 00 Insurance	14,600.48	14,983.34	16,321.19	0.00	16,842.00	19,500.00	Based on estimate from WCIA
002 General Services	14,600.48	14,983.34	16,321.19	0.00	16,842.00	19,500.00	
543 30 43 00 Travel - Training	311.21	0.00	20.13	0.00	500.00	500.00	Per diem costs
543 30 49 01 Registrations/Fees - Training Classes & Seminars	619.05	307.10	50.00	400.00	500.00	500.00	Pesticide training, road maintenance training.
004 Training	930.26	307.10	70.13	400.00	1,000.00	1,000.00	
543 Road & Street General Admin.	33,139.50	47,465.87	60,492.76	52,784.21	69,251.00	66,802.00	
Total Street Department:	387,506.31	508,598.29	624,175.89	482,283.20	570,106.00	681,823.00	

Engineering

544 20 10 00 Salary / Wages - City Engineer	0.00	0.00	0.00	39,153.21	40,720.00	56,466.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
544 20 20 00 Benefits - City Engineer	0.00	0.00	0.00	17,445.00	18,036.00	24,110.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
544 20 31 00 Operating Supplies - Engineering	0.00	0.00	0.00	48.71	300.00	300.00	
544 20 31 01 Office Supplies - Engineering	0.00	0.00	0.00	87.96	600.00	600.00	
544 20 41 00 Professional Services - Engineering	0.00	0.00	0.00	153.40	5,000.00	18,000.00	\$6,000 Misc.; \$12,000 Roadways inventory
544 20 43 00 Travel Expense - Engineering	0.00	0.00	0.00	290.18	750.00	750.00	
544 20 44 00 Advertising - Engineering	0.00	0.00	0.00	554.22	1,000.00	1,000.00	
544 20 49 00 Miscellaneous - Engineering	0.00	0.00	0.00	280.00	1,000.00	1,000.00	Membership dues - AWWA & APWA

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 60

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
544 20 49 01 Training Registration Fees - Engineering	0.00	0.00	0.00	185.00	0.00	100.00	
544 Engineering	0.00	0.00	0.00	58,197.68	67,406.00	102,326.00	
Total Engineering:	0.00	0.00	0.00	58,197.68	67,406.00	102,326.00	
Capital Expenditures							
595 30 63 00 9th & Cedar Roadway (2014)/NE Cedar Roadway (2015)	51,754.50	37,408.95	0.00	0.00	0.00	0.00	
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	51,754.50	37,408.95	0.00	0.00	0.00	0.00	
594 42 65 02 Chipsealing / Walla Walla Cnty PW	82,591.91	32,871.70	0.00	0.00	0.00	0.00	
595 61 63 11 4th St Sidewalks - City Portion	10,142.79	300.00	0.00	0.00	0.00	0.00	
595 61 63 13 Ash Avenue Sidewalks - City Portion	57,972.91	10,603.20	0.00	0.00	0.00	0.00	
595 63 63 00 Street Lights	0.00	1,463.20	0.00	0.00	0.00	0.00	
001 Capitalized Expenditures	68,115.70	12,366.40	0.00	0.00			
594 Capital Improvements	150,707.61	45,238.10	0.00	0.00	0.00	0.00	
Total Capital Expenditures:	202,462.11	82,647.05	0.00	0.00	0.00	0.00	
Ending Balances							
508 10 00 01 Ending Fund Balance	0.00	0.00	0.00	0.00	103,639.00	128,344.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	103,639.00	128,344.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	103,639.00	128,344.00	
TOTAL EXPENDITURES:	998,290.12	643,341.74	1,065,463.66	540,482.70	742,571.00	912,738.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 61

100 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed Comment
FUND GAIN/LOSS:	319,338.16	590,747.97	144,258.23	247,833.71	174,827.00	0.00

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 62

120 Criminal Justice Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 12 Beginning Balance - Criminal Justice Fund	32,676.40	13,970.82	25,673.21	29,391.90	25,469.00	26,150.00	*
001 Beginning Balances	32,676.40	13,970.82	25,673.21	29,391.90	25,469.00	26,150.00	
Total Beginning Balances:	32,676.40	13,970.82	25,673.21	29,391.90	25,469.00	26,150.00	
Miscellaneous							
361 10 00 12 Unrealized Gain/Loss	0.00	0.00	0.00	-141.81	0.00	0.00	
361 11 00 12 Interest Earned - Criminal Justice	24.89	48.56	136.07	201.46	50.00	225.00	
001 Interest & Other Earnings	24.89	48.56	136.07	59.65	50.00	225.00	
025 Miscellaneous	24.89	48.56	136.07	59.65	50.00	225.00	
Total Miscellaneous:	24.89	48.56	136.07	59.65	50.00	225.00	
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	2,418.24	2,509.73	2,614.37	2,741.84	2,900.00	3,100.00	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	8,860.40	9,150.59	9,489.03	9,910.09	10,000.00	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.

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 63

120 Criminal Justice Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
107 State Entitlements	11,278.64	11,660.32	12,103.40	12,651.93	12,900.00	13,100.00	
Total State Shared Revenues:	11,278.64	11,660.32	12,103.40	12,651.93	12,900.00	13,100.00	
TOTAL REVENUES:	43,979.93	25,679.70	37,912.68	42,103.48	38,419.00	39,475.00	

Miscellaneous

521 10 41 02 Banking Service Fees/ Charges - CJ Fund	9.11	6.49	0.00	0.53	0.00	0.00	
025 Miscellaneous	9.11	6.49	0.00	0.53	0.00	0.00	
521 10 41 02 Banking Service Fees/ Charges - CJ Fund	0.00	0.00	4.78	0.00	0.00	0.00	
521 Law Enforcement	0.00	0.00	4.78	0.00	0.00	0.00	
Total Miscellaneous:	9.11	6.49	4.78	0.53	0.00	0.00	

Interfund Transfers

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

Police Operations

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 64

120 Criminal Justice Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
002 Investigation	0.00	0.00	0.00	0.00			
521 30 10 12 Salaries & Wages - School Programs Officer	0.00	0.00	5,835.08	8,225.69	8,138.00	8,635.00	Estimate. Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
521 30 20 12 Personnel Benefits - School Programs Officer	0.00	0.00	2,680.92	3,428.07	3,559.00	3,170.00	Estimate. This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
004 School Resource Officer	0.00	0.00	8,516.00	11,653.76	11,697.00	11,805.00	
594 21 64 03 Equip. Criminal Justice	0.00	0.00	0.00	5,000.00	5,000.00	21,000.00	Security camera system for Lions Park (\$9,000) and tactical equipment (\$12,000).
009 Criminal Justice	0.00	0.00	0.00	5,000.00	5,000.00	21,000.00	
521 Law Enforcement	0.00	0.00	8,516.00	16,653.76	16,697.00	32,805.00	
Total Police Operations:	0.00	0.00	8,516.00	16,653.76	16,697.00	32,805.00	
Ending Balances							
508 10 00 12 Ending Balance - C.J. Fund	0.00	0.00	0.00	0.00	25,640.00	6,670.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	25,640.00	6,670.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	25,640.00	6,670.00	
TOTAL EXPENDITURES:	30,009.11	6.49	8,520.78	16,654.29	42,337.00	39,475.00	
FUND GAIN/LOSS:	13,970.82	25,673.21	29,391.90	25,449.19	-3,918.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 65

121 Forfeited Proceeds Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 02 Beginning Fund Balance - Forfeited Proceeds Fund	6,964.90	5,350.41	10,033.29	12,016.52	1,094.00	2,205.00	*
001 Beginning Balances	6,964.90	5,350.41	10,033.29	12,016.52	1,094.00	2,205.00	
Total Beginning Balances:	6,964.90	5,350.41	10,033.29	12,016.52	1,094.00	2,205.00	
Fines & Forfeits							
352 90 00 00 Superior Court Forfeited Proceeds (PD)	3,037.04	2,407.78	1,906.49	1,413.30	2,500.00	1,500.00	
003 Forfeited Proceeds	3,037.04	2,407.78	1,906.49	1,413.30	2,500.00	1,500.00	
012 Court Fines And Forfeitures	3,037.04	2,407.78	1,906.49	1,413.30	2,500.00	1,500.00	
Total Fines & Forfeits:	3,037.04	2,407.78	1,906.49	1,413.30	2,500.00	1,500.00	
Miscellaneous							
361 10 00 02 Unrealized Gain/Loss	0.00	0.00	0.00	-8.95	0.00	0.00	
361 11 00 02 Investment Interest	0.00	0.00	0.00	29.64	25.00	0.00	
001 Interest & Other Earnings	0.00	0.00	0.00	20.69	25.00		
369 30 00 21 Confiscated And Forfeited Property	0.00	0.00	2,245.21	0.00	0.00	0.00	
005 Other Miscellaneous Revenue	0.00	0.00	2,245.21	0.00			
025 Miscellaneous	0.00	0.00	2,245.21	20.69	25.00	0.00	
361 11 00 02 Investment Interest	7.95	20.84	45.99	0.00	0.00	70.00	
001 Interest & Other Earnings	7.95	20.84	45.99	0.00		70.00	
035 Other Miscellaneous	7.95	20.84	45.99	0.00	0.00	70.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 66

121 Forfeited Proceeds Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Miscellaneous:	7.95	20.84	2,291.20	20.69	25.00	70.00	
Grants							
331 16 60 71 Federal Direct Grant From Department Of Justice (CFDA #16.607)	0.00	2,257.07	0.00	0.00	0.00	0.00	
002 Police Dept Grants	0.00	2,257.07	0.00	0.00			
100 Direct Federal Grants	0.00	2,257.07	0.00	0.00	0.00	0.00	
Total Grants:	0.00	2,257.07	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	10,009.89	10,036.10	14,230.98	13,450.51	3,619.00	3,775.00	
Miscellaneous							
514 29 41 21 Bank Service Charges / Costs	2.77	2.81	1.76	0.12	5.00	5.00	
025 Miscellaneous	2.77	2.81	1.76	0.12	5.00	5.00	
Total Miscellaneous:	2.77	2.81	1.76	0.12	5.00	5.00	
Interfund Transfers							
597 00 01 21 Transfer To Equipment Reserve	0.00	0.00	0.00	10,000.00	10,000.00	0.00	No budget for 2019
070 Operating Transfers	0.00	0.00	0.00	10,000.00	10,000.00	0.00	
Total Interfund Transfers:	0.00	0.00	0.00	10,000.00	10,000.00	0.00	
Grants							
594 21 64 08 Equipment Purchases - Grant Funded	356.72	0.00	0.00	0.00	0.00	0.00	
521 Law Enforcement	356.72	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 67

121 Forfeited Proceeds Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Grants:	356.72	0.00	0.00	0.00	0.00	0.00	
Police Operations							
521 21 31 21 Operating Supplies	0.00	0.00	373.01	0.00	0.00	0.00	
594 21 64 04 Equipment Purchases	4,299.99	0.00	1,839.69	1,260.96	2,500.00	1,600.00	
521 Law Enforcement	4,299.99	0.00	2,212.70	1,260.96	2,500.00	1,600.00	
Total Police Operations:	4,299.99	0.00	2,212.70	1,260.96	2,500.00	1,600.00	
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	2,173.00	2,170.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	2,173.00	2,170.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	2,173.00	2,170.00	
TOTAL EXPENDITURES:	4,659.48	2.81	2,214.46	11,261.08	14,678.00	3,775.00	
FUND GAIN/LOSS:	5,350.41	10,033.29	12,016.52	2,189.43	-11,059.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 68

130 Hotel/Motel Tax

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 30 Beginning Balance - Hotel/Motel Tax	0.00	0.00	0.00	2,399.12	10,041.00	9,890.00	*
001 Beginning Balances	0.00	0.00	0.00	2,399.12	10,041.00	9,890.00	
Total Beginning Balances:	0.00	0.00	0.00	2,399.12	10,041.00	9,890.00	
Taxes							
313 31 00 01 Hotel/Motel Lodging	0.00	0.00	1,198.61	3,986.11	4,000.00	4,000.00	Estimate as 2018 was the first full year we receive this revenue.
313 31 00 02 Hotel/Motel Stadium	0.00	0.00	1,198.71	3,986.11	0.00	4,000.00	Estimate as 2018 was the first full year we receive this revenue.
002 Retail Sales & Use Tax	0.00	0.00	2,397.32	7,972.22	4,000.00	8,000.00	
002 Taxes	0.00	0.00	2,397.32	7,972.22	4,000.00	8,000.00	
Total Taxes:	0.00	0.00	2,397.32	7,972.22	4,000.00	8,000.00	
Miscellaneous							
361 10 00 30 Unrealized Gain/Loss	0.00	0.00	0.00	-31.01	0.00	0.00	
001 Interest & Other Earnings	0.00	0.00	0.00	-31.01			
025 Miscellaneous	0.00	0.00	0.00	-31.01	0.00	0.00	
361 11 01 30 Investment Interest	0.00	0.00	1.81	32.41	0.00	50.00	
001 Interest & Other Earnings	0.00	0.00	1.81	32.41		50.00	
035 Other Miscellaneous	0.00	0.00	1.81	32.41	0.00	50.00	
Total Miscellaneous:	0.00	0.00	1.81	1.40	0.00	50.00	
TOTAL REVENUES:	0.00	0.00	2,399.13	10,372.74	14,041.00	17,940.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 69

130 Hotel/Motel Tax

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
557 40 41 30 Tourism Advertising	0.00	0.00	0.00	1,107.00	0.00	0.00	
557 Economic Development	0.00	0.00	0.00	1,107.00	0.00	0.00	

Tourism

557 30 41 30 Professional Financial / Banking Costs	0.00	0.00	0.01	0.06	0.00	0.00	
557 40 41 30 Tourism Advertising	0.00	0.00	0.00	0.00	0.00	1,900.00	\$1,600 tourism advertising; \$300 Freedomfest 2019 advertising
557 40 49 30 City Event Entertainment	0.00	0.00	0.00	0.00	0.00	1,900.00	Bounce House and music for Freedomfest 2019
557 Economic Development	0.00	0.00	0.01	0.06	0.00	3,800.00	

Total Tourism:	0.00	0.00	0.01	0.06	0.00	3,800.00	
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Ending Balances

508 10 00 30 Ending Balance - Hotel/Motel Tax	0.00	0.00	0.00	0.00	6,683.00	14,140.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	6,683.00	14,140.00	

Total Ending Balances:	0.00	0.00	0.00	0.00	6,683.00	14,140.00	
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TOTAL EXPENDITURES:	0.00	0.00	0.01	1,107.06	6,683.00	17,940.00	
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FUND GAIN/LOSS:	0.00	0.00	2,399.12	9,265.68	7,358.00	0.00	
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 70

201 ULTGO Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 21 Beginning Balance Forward - ULTGO Bond Fund	17,130.56	14,916.97	15,042.32	15,122.72	15,134.00	15,433.00	**
001 Beginning Balances	17,130.56	14,916.97	15,042.32	15,122.72	15,134.00	15,433.00	
Total Beginning Balances:	17,130.56	14,916.97	15,042.32	15,122.72	15,134.00	15,433.00	
Miscellaneous							
361 11 00 21 Investment Interest	50.89	32.99	20.58	9.25	15.00	20.00	
001 Interest & Other Earnings	50.89	32.99	20.58	9.25	15.00	20.00	
025 Miscellaneous	50.89	32.99	20.58	9.25	15.00	20.00	
Total Miscellaneous:	50.89	32.99	20.58	9.25	15.00	20.00	
Interfund Transfers							
397 00 00 21 Transfer CE To ULTGO 201	489,193.00	490,975.00	490,475.00	489,750.00	489,750.00	489,050.00	Transfer for debt service
070 Operating Transfers	489,193.00	490,975.00	490,475.00	489,750.00	489,750.00	489,050.00	
Total Interfund Transfers:	489,193.00	490,975.00	490,475.00	489,750.00	489,750.00	489,050.00	
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:	506,374.45	505,924.96	505,537.90	504,881.97	504,899.00	504,503.00	
591 95 71 01 Principle UTGO 2014 Issue (CARS)	270,000.00	275,000.00	0.00	0.00	0.00	0.00	
592 95 83 01 Interest UTGO 2014 Issue (CARS)	220,950.00	215,550.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 71

201 ULTGO Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
591 Interest & Debt Service	490,950.00	490,550.00	0.00	0.00	0.00	0.00	
Miscellaneous							
514 29 41 01 Banking Service Fees/Charges - ULTGO Bond Fund	57.00	32.64	65.18	0.00	0.00	0.00	
025 Miscellaneous	57.00	32.64	65.18	0.00	0.00	0.00	
Total Miscellaneous:	57.00	32.64	65.18	0.00	0.00	0.00	
Long Term Debt Payment/Interes							
591 95 71 01 Principle UTGO 2014 Issue (CARS)	0.00	0.00	280,000.00	285,000.00	285,000.00	290,000.00	CARS bonds. Pmt 6/20. 3.38% Balance after 2019 pmt = \$5,175,000.
592 95 83 01 Interest UTGO 2014 Issue (CARS)	0.00	0.00	210,050.00	204,450.00	204,450.00	198,750.00	CARS bonds. Pmt 6/20. 3.38% Balance after 2019 pmt = \$5,175,000.
001 Long Term Debt Redemption	0.00	0.00	0.00	0.00			
592 95 83 02 Other Debt Service Costs (CARS)	450.48	300.00	300.00	0.00	300.00	300.00	
002 Interest & Other Debt Costs	450.48	300.00	300.00	0.00	300.00	300.00	
591 Interest & Debt Service	450.48	300.00	490,350.00	489,450.00	489,750.00	489,050.00	
Total Long Term Debt Payment/Interes:	450.48	300.00	490,350.00	489,450.00	489,750.00	489,050.00	
Ending Balances							
508 10 00 21 Ending Fund Balance	0.00	0.00	0.00	0.00	15,133.00	15,453.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	15,133.00	15,453.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	15,133.00	15,453.00	
TOTAL EXPENDITURES:	491,457.48	490,882.64	490,415.18	489,450.00	504,883.00	504,503.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 72

201 ULTGO Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed Comment
FUND GAIN/LOSS:	14,916.97	15,042.32	15,122.72	15,431.97	16.00	0.00

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 73

202 LTGO Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 22 Beginning Balance - South End Bond Fund	3,258.60	0.00	51,971.00	51,974.53	51,991.00	51,992.00	*
001 Beginning Balances	3,258.60	0.00	51,971.00	51,974.53	51,991.00	51,992.00	
Total Beginning Balances:	3,258.60	0.00	51,971.00	51,974.53	51,991.00	51,992.00	
Miscellaneous							
361 11 00 22 Interest Earned - Southend Bond Fund	0.26	14.49	21.37	15.00	10.00	30.00	
001 Interest & Other Earnings	0.26	14.49	21.37	15.00	10.00	30.00	
025 Miscellaneous	0.26	14.49	21.37	15.00	10.00	30.00	
Total Miscellaneous:	0.26	14.49	21.37	15.00	10.00	30.00	
Interfund Transfers							
397 00 00 22 Transfer CE To 202 LTGO Bond Fund	0.00	100,000.00	52,914.00	52,021.00	52,021.00	51,127.00	Transfer for debt service
070 Operating Transfers	0.00	100,000.00	52,914.00	52,021.00	52,021.00	51,127.00	
Total Interfund Transfers:	0.00	100,000.00	52,914.00	52,021.00	52,021.00	51,127.00	
TOTAL REVENUES:	3,258.86	100,014.49	104,906.37	104,010.53	104,022.00	103,149.00	
Miscellaneous							
514 29 41 02 Banking Service Fees/Charges - South End Bond Fund	0.40	15.15	18.76	0.00	0.00	0.00	
025 Miscellaneous	0.40	15.15	18.76	0.00	0.00	0.00	
Total Miscellaneous:	0.40	15.15	18.76	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 74

202 LTGO Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Interfund Transfers							
597 00 00 00 Interfund Transfer To CE	3,258.46	0.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	3,258.46	0.00	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	3,258.46	0.00	0.00	0.00	0.00	0.00	
Long Term Debt Payment/Interes							
591 58 71 22 Principle LTGO Fire Engine Bond	0.00	44,875.82	44,875.82	44,875.82	44,876.00	44,876.00	Fire Engine Bond Payment 4/10. 1.99%. Balance after 2019 pmt = \$288,009.
001 Long Term Debt Redemption	0.00	44,875.82	44,875.82	44,875.82	44,876.00	44,876.00	
592 58 83 22 Interest LTGO Fire Engine Bond	0.00	3,152.52	8,037.26	7,144.23	7,145.00	6,251.00	Fire Engine Bond Payment 4/10. 1.99%. Balance after 2019 pmt = \$288,009.
002 Interest & Other Debt Costs	0.00	3,152.52	8,037.26	7,144.23	7,145.00	6,251.00	
591 Interest & Debt Service	0.00	48,028.34	52,913.08	52,020.05	52,021.00	51,127.00	
Total Long Term Debt Payment/Interes:	0.00	48,028.34	52,913.08	52,020.05	52,021.00	51,127.00	
Ending Balances							
508 10 00 22 Ending Balance	0.00	0.00	0.00	0.00	51,982.00	52,022.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	51,982.00	52,022.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	51,982.00	52,022.00	
TOTAL EXPENDITURES:	3,258.86	48,043.49	52,931.84	52,020.05	104,003.00	103,149.00	
FUND GAIN/LOSS:	0.00	51,971.00	51,974.53	51,990.48	19.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 75

235 Commercial Drive Bond Debt Service Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 09 Beginning Balance - Commercial Dr. Bond Debt Service Fund	80,732.14	80,790.68	140,794.89	141,428.94	142,509.00	142,412.00	*
001 Beginning Balances	80,732.14	80,790.68	140,794.89	141,428.94	142,509.00	142,412.00	
Total Beginning Balances:	80,732.14	80,790.68	140,794.89	141,428.94	142,509.00	142,412.00	
Miscellaneous							
361 11 00 23 Interest Earned - Comm Drive Debt Service Fund	87.15	301.15	657.42	904.44	200.00	2,000.00	
001 Interest & Other Earnings	87.15	301.15	657.42	904.44	200.00	2,000.00	
025 Miscellaneous	87.15	301.15	657.42	904.44	200.00	2,000.00	
Total Miscellaneous:	87.15	301.15	657.42	904.44	200.00	2,000.00	
Interfund Transfers							
397 00 00 24 INF To #235 From #001 Current Expense	140,485.00	200,227.00	140,484.00	140,484.00	140,484.00	140,484.00	Transfer for debt service
070 Operating Transfers	140,485.00	200,227.00	140,484.00	140,484.00	140,484.00	140,484.00	
Total Interfund Transfers:	140,485.00	200,227.00	140,484.00	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:	221,304.29	281,318.83	281,936.31	282,817.38	283,193.00	284,896.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 76

235 Commercial Drive Bond Debt Service Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Miscellaneous							
514 29 41 22 Bank Charges / Services	29.88	40.21	23.64	3.58	10.00	10.00	
514 Finance & Administration	29.88	40.21	23.64	3.58	10.00	10.00	
Total Miscellaneous:	29.88	40.21	23.64	3.58	10.00	10.00	
Long Term Debt Payment/Interes							
591 95 71 09 Principal On Long Term External GO Debt	89,981.46	93,938.19	98,351.29	102,826.27	102,837.00	107,529.00	Commercial Drive bonds. Pmt 8/13. 4.5% Balance after 2019 pmt = \$614,737.
001 Long Term Debt Redemption	89,981.46	93,938.19	98,351.29	102,826.27	102,837.00	107,529.00	
592 95 83 09 Interest On Long Term External Debt	50,502.27	46,545.54	42,132.44	37,657.46	37,648.00	32,956.00	Commercial Drive bonds. Pmt 8/13. 4.5% Balance after 2019 pmt = \$614,737.
002 Interest & Other Debt Costs	50,502.27	46,545.54	42,132.44	37,657.46	37,648.00	32,956.00	
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	141,595.00	144,401.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	141,595.00	144,401.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	141,595.00	144,401.00	
TOTAL EXPENDITURES:	140,513.61	140,523.94	140,507.37	140,487.31	282,090.00	284,896.00	
FUND GAIN/LOSS:	80,790.68	140,794.89	141,428.94	142,330.07	1,103.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 77

301 Street Capital Contribution Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 03 Beginning Balance - Street Capital Contribution Fund	227,609.40	16,015.53	16,025.56	16,033.62	16,937.00	27,417.00	*
001 Beginning Balances	227,609.40	16,015.53	16,025.56	16,033.62	16,937.00	27,417.00	
Total Beginning Balances:	227,609.40	16,015.53	16,025.56	16,033.62	16,937.00	27,417.00	
Miscellaneous							
361 11 00 03 Investment Interest	116.95	14.72	8.06	54.30	15.00	20.00	
001 Interest & Other Earnings	116.95	14.72	8.06	54.30	15.00	20.00	
025 Miscellaneous	116.95	14.72	8.06	54.30	15.00	20.00	
Total Miscellaneous:	116.95	14.72	8.06	54.30	15.00	20.00	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Contributions							
345 89 01 23 Street Capital Developer Contributions	21,636.42	569.37	31,220.98	11,324.32	160,000.00	85,000.00	Hayden Homes (\$75,000), Villages @ Fort WW (\$10,000)
001 Development agreements	21,636.42	569.37	31,220.98	11,324.32	160,000.00	85,000.00	
370 Capital Contributions	21,636.42	569.37	31,220.98	11,324.32	160,000.00	85,000.00	
Total Capital Contributions:	21,636.42	569.37	31,220.98	11,324.32	160,000.00	85,000.00	
TOTAL REVENUES:	249,362.77	16,599.62	47,254.60	27,412.24	176,952.00	112,437.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 78

301 Street Capital Contribution Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Interfund Transfers							
597 00 01 01 Interfund Transfer For CARS Signalization	233,347.24	574.06	31,220.98	0.00	85,000.00	86,325.00	Transfer HH contributions for signalization.
597 00 03 11 Interfund Transfer To Street Improvement Fund	0.00	0.00	0.00	0.00	0.00	10,000.00	Transfer to Street Improvement Fund for 4 way stop at Whitman and Larch.
070 Operating Transfers	233,347.24	574.06	31,220.98	0.00	85,000.00	96,325.00	
Total Interfund Transfers:	233,347.24	574.06	31,220.98	0.00	85,000.00	96,325.00	
Capital Expenditures							
001 Capitalized Expenditures	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	91,048.00	16,112.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	91,048.00	16,112.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	91,048.00	16,112.00	
TOTAL EXPENDITURES:	233,347.24	574.06	31,220.98	0.00	176,048.00	112,437.00	
FUND GAIN/LOSS:	16,015.53	16,025.56	16,033.62	27,412.24	904.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 79

305 Capital Improvement Fund (REET)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 35 Beginning Balance - Capital Improvement Fund (REET)	252,100.27	260,748.04	142,263.20	126,471.82	214,969.00	174,324.00	*
001 Beginning Balances	252,100.27	260,748.04	142,263.20	126,471.82	214,969.00	174,324.00	
Total Beginning Balances:	252,100.27	260,748.04	142,263.20	126,471.82	214,969.00	174,324.00	
Taxes							
318 34 00 00 Real Estate Excise Tax Local	111,971.89	134,517.86	116,838.53	146,450.72	120,000.00	160,000.00	Based on annualization of 2018
004 Excise Taxes	111,971.89	134,517.86	116,838.53	146,450.72	120,000.00	160,000.00	
002 Taxes	111,971.89	134,517.86	116,838.53	146,450.72	120,000.00	160,000.00	
Total Taxes:	111,971.89	134,517.86	116,838.53	146,450.72	120,000.00	160,000.00	
Miscellaneous							
361 10 00 35 Unrealized Gain/Loss	0.00	0.00	0.00	-836.17	0.00	0.00	
361 11 00 35 Investment Interest	295.06	617.69	644.65	1,082.55	300.00	2,000.00	
001 Interest & Other Earnings	295.06	617.69	644.65	246.38	300.00	2,000.00	
025 Miscellaneous	295.06	617.69	644.65	246.38	300.00	2,000.00	
Total Miscellaneous:	295.06	617.69	644.65	246.38	300.00	2,000.00	
TOTAL REVENUES:	364,367.22	395,883.59	259,746.38	273,168.92	335,269.00	336,324.00	
Miscellaneous							
514 20 41 35 Professional Financial / Banking Costs	100.97	84.12	26.17	2.60	0.00	0.00	
025 Miscellaneous	100.97	84.12	26.17	2.60	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 80

305 Capital Improvement Fund (REET)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Miscellaneous:	100.97	84.12	26.17	2.60	0.00	0.00	
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	30,000.00	15,000.00	Seal coat path on Whitman Drive
594 42 65 02 Chipsealing / Walla Walla Cnty PW	0.00	0.00	71,381.44	101,909.17	70,000.00	65,000.00	Chip seal
595 30 63 02 Other Capital Improvements - REET	0.00	212,313.00	25,151.39	7,041.74	0.00	0.00	
595 10 63 00 Professional Services - Engineering Services	103,518.21	41,223.27	36,715.56	2,586.68	0.00	0.00	
005 Planning & Design	103,518.21	41,223.27	36,715.56	2,586.68			
594 Capital Improvements	103,518.21	253,536.27	133,248.39	111,537.59	100,000.00	80,000.00	
Total Capital Expenditures:	103,518.21	253,536.27	133,248.39	111,537.59	100,000.00	80,000.00	
Ending Balances							
508 10 00 35 Ending Fund Balance	0.00	0.00	0.00	0.00	174,830.00	256,324.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	174,830.00	256,324.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	174,830.00	256,324.00	
TOTAL EXPENDITURES:	103,619.18	253,620.39	133,274.56	111,540.19	274,830.00	336,324.00	
FUND GAIN/LOSS:	260,748.04	142,263.20	126,471.82	161,628.73	60,439.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 81

306 Capital Improvement Fund (REET 2)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 36 Beginning Balance - Capital Improvement Fund (REET II)	0.00	0.00	0.00	85,906.16	232,626.00	209,108.00	*
001 Beginning Balances	0.00	0.00	0.00	85,906.16	232,626.00	209,108.00	
Total Beginning Balances:	0.00	0.00	0.00	85,906.16	232,626.00	209,108.00	
Taxes							
318 35 00 00 REET 2 - Second Quarter Percent	0.00	0.00	116,838.56	146,450.74	110,000.00	160,000.00	Based on annualization of 2018
004 Excise Taxes	0.00	0.00	116,838.56	146,450.74	110,000.00	160,000.00	
002 Taxes	0.00	0.00	116,838.56	146,450.74	110,000.00	160,000.00	
Total Taxes:	0.00	0.00	116,838.56	146,450.74	110,000.00	160,000.00	
Miscellaneous							
361 10 00 36 Unrealized Gain/Loss	0.00	0.00	0.00	-666.70	0.00	0.00	
361 11 00 36 Investment Interest	0.00	0.00	195.63	773.94	150.00	1,500.00	
001 Interest & Other Earnings	0.00	0.00	195.63	107.24	150.00	1,500.00	
395 10 00 01 Proceeds From Sale Of Capital Assets	0.00	0.00	0.00	0.00	50,000.00	55,000.00	Sale of surplus lot (Kiwanis Park)
005 Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	50,000.00	55,000.00	
025 Miscellaneous	0.00	0.00	195.63	107.24	50,150.00	56,500.00	
Total Miscellaneous:	0.00	0.00	195.63	107.24	50,150.00	56,500.00	
Contributions / Donations Priv							
367 11 00 06 Contr/Donations - Private	0.00	0.00	0.00	1,500.00	20,000.00	0.00	*
004 Other Donations	0.00	0.00	0.00	1,500.00	20,000.00		

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 82

306 Capital Improvement Fund (REET 2)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
030 Contr & Donations Priv Sources	0.00	0.00	0.00	1,500.00	20,000.00	0.00	
Total Contributions / Donations Priv:	0.00	0.00	0.00	1,500.00	20,000.00	0.00	
Grants							
334 04 20 02 CERB Grant - Larch Traffic Study	0.00	0.00	0.00	50,000.00	49,988.00	0.00	Done in 2018.
334 04 20 03 CERB Grant - S. College Place Study	0.00	0.00	0.00	0.00	0.00	49,988.00	South College Place Study started in 2018 anticipate wrap up in 2019.
001 State Grants	0.00	0.00	0.00	50,000.00	49,988.00	49,988.00	
105 State Grants	0.00	0.00	0.00	50,000.00	49,988.00	49,988.00	
Total Grants:	0.00	0.00	0.00	50,000.00	49,988.00	49,988.00	
TOTAL REVENUES:	0.00	0.00	117,034.19	283,964.14	462,764.00	475,596.00	
Miscellaneous							
514 20 41 36 Professional Financial / Banking Costs	0.00	0.00	1.29	1.75	0.00	0.00	
025 Miscellaneous	0.00	0.00	1.29	1.75	0.00	0.00	
Total Miscellaneous:	0.00	0.00	1.29	1.75	0.00	0.00	
Capital Expenditures							
595 30 63 36 Other Capital Improvements - REET 2	0.00	0.00	31,126.74	34,996.66	81,663.00	416,226.00	City contribution to Lion's Park project (\$400,000); city portion of S College Place Planning Study (\$16,226)
595 30 63 37 Other Capital Improvements - Grant Reimbursed	0.00	0.00	0.00	50,000.00	49,988.00	49,988.00	CERB-reimbursed portion of S College Place Planning Study.
594 Capital Improvements	0.00	0.00	31,126.74	84,996.66	131,651.00	466,214.00	
Total Capital Expenditures:	0.00	0.00	31,126.74	84,996.66	131,651.00	466,214.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 83

306 Capital Improvement Fund (REET 2)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Ending Balances							
508 10 00 36 Ending Fund Balance	0.00	0.00	0.00	0.00	192,393.00	9,382.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	192,393.00	9,382.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	192,393.00	9,382.00	
TOTAL EXPENDITURES:	0.00	0.00	31,128.03	84,998.41	324,044.00	475,596.00	
FUND GAIN/LOSS:	0.00	0.00	85,906.16	198,965.73	138,720.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 84

309 Myra Road Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 10 Beginning Balance - Myra Road Fund	445,753.76	212,322.98	0.00	0.00	0.00	0.00	
001 Beginning Balances	445,753.76	212,322.98	0.00	0.00	0.00	0.00	
Total Beginning Balances:	445,753.76	212,322.98	0.00	0.00	0.00	0.00	
Miscellaneous							
361 11 00 10 Investment Interest Myra Road Fund	313.68	37.63	0.00	0.00	0.00	0.00	
001 Interest & Other Earnings	313.68	37.63	0.00	0.00			
025 Miscellaneous	313.68	37.63	0.00	0.00	0.00	0.00	
Total Miscellaneous:	313.68	37.63	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:	446,067.44	212,360.61	0.00	0.00	0.00	0.00	
Miscellaneous							
543 30 41 10 Professional Financial / Banking Costs	114.44	6.10	0.00	0.00	0.00	0.00	
543 Road & Street General Admin.	114.44	6.10	0.00	0.00	0.00	0.00	
Total Miscellaneous:	114.44	6.10	0.00	0.00	0.00	0.00	
Interfund Transfers							
597 00 10 01 Transfer From Myra Rd Fund To Street Fund	0.00	212,354.51	0.00	0.00	0.00	0.00	
070 Operating Transfers	0.00	212,354.51	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 85

309 Myra Road Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Interfund Transfers:	0.00	212,354.51	0.00	0.00	0.00	0.00	
Public Works & Engineering							
Total Public Works & Engineering:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Expenditures							
001 Capitalized Expenditures	0.00	0.00	0.00	0.00			
004 Construction WWTP Facilities	0.00	0.00	0.00	0.00			
595 30 63 10 Myra Rd. South Const Of Roadway	233,630.02	0.00	0.00	0.00	0.00	0.00	
005 Planning & Design	233,630.02	0.00	0.00	0.00			
007 ROW / Easement / Land	0.00	0.00	0.00	0.00			
594 Capital Improvements	233,630.02	0.00	0.00	0.00	0.00	0.00	
Total Capital Expenditures:	233,630.02	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:	233,744.46	212,360.61	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	212,322.98	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 86

311 Street Improvement Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 11 Beginning Balance - Street Improvement Fund	55,736.31	55,775.76	137.28	150,997.30	5,070.00	305,693.00	*
001 Beginning Balances	55,736.31	55,775.76	137.28	150,997.30	5,070.00	305,693.00	
Total Beginning Balances:	55,736.31	55,775.76	137.28	150,997.30	5,070.00	305,693.00	
Miscellaneous							
361 10 00 11 Unrealized Gain/Loss	0.00	0.00	0.00	-233.74	0.00	0.00	
361 11 00 11 Investment Interest St. Improvement Fund	60.15	132.52	820.16	509.25	500.00	1,300.00	
001 Interest & Other Earnings	60.15	132.52	820.16	275.51	500.00	1,300.00	
025 Miscellaneous	60.15	132.52	820.16	275.51	500.00	1,300.00	
Total Miscellaneous:	60.15	132.52	820.16	275.51	500.00	1,300.00	
Interfund Transfers							
397 00 00 11 Transfer From Streets > St Res	0.00	0.00	390,000.00	0.00	0.00	0.00	
397 00 03 11 Interfund Transfer From Street Capital Developer Contributions Fund	0.00	0.00	0.00	200,000.00	0.00	10,000.00	Transfer to Street Improvement Fund for 4 way stop at Whitman and Larch.
397 00 03 30 Transfer From Economic Development Fund	0.00	0.00	0.00	250,000.00	501,864.00	0.00	TBD
070 Operating Transfers	0.00	0.00	390,000.00	450,000.00	501,864.00	10,000.00	
Total Interfund Transfers:	0.00	0.00	390,000.00	450,000.00	501,864.00	10,000.00	
Grants							
333 20 00 02 Transportation Alternatives Program (TAP) Grant - 4th St Sidewalks	0.00	0.00	0.00	0.00	249,662.00	0.00	*
001 Indirect Federal Grants	0.00	0.00	0.00	0.00	249,662.00		

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 88

311 Street Improvement Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Capital Expenditures							
595 10 63 20 Street Fund Capital Project Engineering	0.00	0.00	32,949.87	22,237.02	20,000.00	0.00	TBD
595 20 63 20 Street Fund Capital Project ROW	0.00	0.00	160,904.00	8,350.00	10,000.00	0.00	TBD
595 30 63 20 Street Fund Capital Project Roadways	0.00	0.00	0.00	20,390.78	0.00	1,477,074.00	Streets and Fiber Portion of C Street Project \$1,894,774 (already spent \$427,700, so 2019 project costs = \$1,467,074); Whitman/Larch 4 way stop (reimbursible by developer) \$10,000
595 31 63 03 Overlays - City Portion	0.00	0.00	0.00	0.00	0.00	32,121.00	SE Lamperti Grind & Overlay (\$321,209)
595 61 63 09 4th St Sidewalks - TIB Grant Portion	0.00	0.00	0.00	910,921.40	1,265,600.00	0.00	Project completed in 2018
595 61 63 10 4th St Sidewalks - TAP Grant Portion	0.00	0.00	0.00	0.00	249,662.00	0.00	Project completed in 2018
595 61 63 11 4th St Sidewalks - City Portion	0.00	0.00	32,905.40	133,622.03	230,909.00	0.00	Project completed in 2018
595 63 63 00 Street Lights - TIB Grant Portion	0.00	0.00	0.00	0.00	100,000.00	0.00	Project should be completed in 2018
001 Capitalized Expenditures	0.00	0.00	32,905.40	1,044,543.43	1,846,171.00		
595 31 63 04 Overlays - TIB Grant Portion	0.00	0.00	0.00	0.00	0.00	289,088.00	SE Lamperti Grind & Overlay (\$321,209)
005 Planning & Design	0.00	0.00	0.00	0.00		289,088.00	
595 10 63 12 Engineering Services - St Improvement Fund	0.00	0.00	13,186.75	8,325.00	0.00	0.00	
006 Storm Drainage	0.00	0.00	13,186.75	8,325.00			
594 Capital Improvements	0.00	0.00	239,946.02	1,103,846.23	1,876,171.00	1,798,283.00	
Total Capital Expenditures:	0.00	0.00	239,946.02	1,103,846.23	1,876,171.00	1,798,283.00	
Ending Balances							
508 10 00 11 Ending Balance	0.00	0.00	0.00	0.00	436,504.00	204,248.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	436,504.00	204,248.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	436,504.00	204,248.00	
TOTAL EXPENDITURES:	20.70	55,771.00	239,960.14	1,103,848.14	2,312,700.00	2,002,556.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 89

311 Street Improvement Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed Comment
FUND GAIN/LOSS:	55,775.76	137.28	150,997.30	-47,114.63	-190,004.00	0.00

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 90

315 Facility Maintenance Reserve Fund (CE)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 15 Beginning Fund Balance - Facility Maintenance Reserve Fund	200,220.95	242,368.95	338,661.11	158,982.58	62,526.00	132,197.00	*
001 Beginning Balances	200,220.95	242,368.95	338,661.11	158,982.58	62,526.00	132,197.00	
Total Beginning Balances:	200,220.95	242,368.95	338,661.11	158,982.58	62,526.00	132,197.00	
Miscellaneous							
361 10 00 15 Unrealized Gain/Loss	0.00	0.00	0.00	-492.12	0.00	0.00	
361 11 00 15 Investment Interest- Facility Maintenance Reserve Fund	256.81	758.15	1,211.37	756.92	750.00	1,600.00	
001 Interest & Other Earnings	256.81	758.15	1,211.37	264.80	750.00	1,600.00	
025 Miscellaneous	256.81	758.15	1,211.37	264.80	750.00	1,600.00	
Total Miscellaneous:	256.81	758.15	1,211.37	264.80	750.00	1,600.00	
Interfund Transfers							
397 00 00 15 Operating Transfer From CE To Bldg Fac Reserve	50,000.00	100,000.00	0.00	0.00	50,000.00	300,000.00	Transfer for capital and fund balance
070 Operating Transfers	50,000.00	100,000.00	0.00	0.00	50,000.00	300,000.00	
Total Interfund Transfers:	50,000.00	100,000.00	0.00	0.00	50,000.00	300,000.00	
Grants							
367 00 03 15 Pacific Power Lighting Grant	0.00	0.00	0.00	0.00	0.00	10,000.00	Pacific Power grant for LED lighting upgrade in city hall building.
102 Grants - Private Sources	0.00	0.00	0.00	0.00	0.00	10,000.00	
001 State Grants	0.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 91

315 Facility Maintenance Reserve Fund (CE)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Grants:	0.00	0.00	0.00	0.00	0.00	10,000.00	
TOTAL REVENUES:	250,477.76	343,127.10	339,872.48	159,247.38	113,276.00	443,797.00	
Physical Environment							
518 30 48 15 CE Facility Maintenece & Repairs	684.42	0.00	0.00	0.00	0.00	0.00	
048 Maintenance	684.42	0.00	0.00	0.00	0.00	0.00	
518 30 31 15 CE Facility Operatings Supplies	0.00	250.01	0.00	0.00	0.00	0.00	
594 Capital Improvements	0.00	250.01	0.00	0.00	0.00	0.00	
Total Physical Environment:	684.42	250.01	0.00	0.00	0.00	0.00	
Miscellaneous							
514 20 41 15 Financial Services / Fees & Charges	87.14	101.85	52.86	2.18	100.00	100.00	
025 Miscellaneous	87.14	101.85	52.86	2.18	100.00	100.00	
Total Miscellaneous:	87.14	101.85	52.86	2.18	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	36.60	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 92

315 Facility Maintenance Reserve Fund (CE)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 18 62 17 Capital Expenditures/Expenses - Buildings & Structures	7,337.25	2,830.13	176,385.72	64,753.08	65,000.00	191,200.00	City Hall Fire System Upgrade - to call out to emergency responders, emergency egress lighting & exit signs - \$20,000; Upgrade lighting in city hall - \$15,000; Police Sallyport to move to Police Department. Renovate area to additional office space for Community Development and Public Works - \$80,000; Police Department Interior Improvements a. Flooring carpet & plank – conference room, offices, N & S bathrooms, offices - \$15,000; b. Restrooms (north & south) – new vanity & toilet - \$1,000; c. PD Locker Room Conversion to Office - \$2,000; FD kitchen renovation & flooring - \$20,000; FD replace 4 shower stalls - \$13,000; FD power for charging vehicles - \$4200; Admin depts. remodel \$21,000; Misc
594 18 63 15 Capital Expenditures/Expenses - Other Imprvmts	0.00	0.00	0.00	3,627.50	45,000.00	45,000.00	Parking lot completion - \$45,000.00
594 18 64 15 Capital Expenditures/Expenses - Equipment/Furnishings	0.00	1,284.00	4,414.72	2,268.66	0.00	5,000.00	City Hall Cell Remodel office furnishings - \$5,000.
003 Capital Outlay	7,337.25	4,114.13	180,837.04	70,649.24	110,000.00	241,200.00	
594 Capital Improvements	7,337.25	4,114.13	180,837.04	70,649.24	110,000.00	241,200.00	
Total Capital Expenditures:	7,337.25	4,114.13	180,837.04	70,649.24	110,000.00	241,200.00	
Ending Balances							
508 10 00 15 Ending Fund Balance	0.00	0.00	0.00	0.00	76,015.00	202,497.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	76,015.00	202,497.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	76,015.00	202,497.00	

5 YEAR BUDGET COMPARISON

City Of College Place
 MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
 Page: 93

315 Facility Maintenance Reserve Fund (CE)

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed Comment
TOTAL EXPENDITURES:	8,108.81	4,465.99	180,889.90	70,651.42	186,115.00	443,797.00
FUND GAIN/LOSS:	242,368.95	338,661.11	158,982.58	88,595.96	-72,839.00	0.00

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 94

320 Equipment Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 20 Beginning Balance - Equipment Reserve Fund	0.00	0.00	0.00	337,100.61	530,836.00	509,425.00	*
001 Beginning Balances	0.00	0.00	0.00	337,100.61	530,836.00	509,425.00	
Total Beginning Balances:	0.00	0.00	0.00	337,100.61	530,836.00	509,425.00	
Miscellaneous							
361 10 00 04 Unrealized Gain/Loss	0.00	0.00	0.00	-2,143.17	0.00	0.00	
361 11 00 04 Investment Interest	0.00	0.00	859.71	2,515.51	500.00	5,000.00	
001 Interest & Other Earnings	0.00	0.00	859.71	372.34	500.00	5,000.00	
025 Miscellaneous	0.00	0.00	859.71	372.34	500.00	5,000.00	
Total Miscellaneous:	0.00	0.00	859.71	372.34	500.00	5,000.00	
Interfund Transfers							
397 00 01 00 Transfer From Streets For Equipment Replacement	0.00	0.00	175,000.00	8,340.00	11,120.00	165,000.00	Transfer for Equipment Replacement
397 00 01 21 Transfer From Forfeited Proceeds	0.00	0.00	0.00	10,000.00	10,000.00	0.00	No budget for 2019
397 00 15 21 Transfer From PD For Equipment Replacement	0.00	0.00	58,167.79	128,250.00	171,000.00	95,000.00	Transfer for Equipment Replacement
397 00 15 22 Transfer From FD For Equipment Replacement	0.00	0.00	88,000.00	122,250.00	163,000.00	128,000.00	Transfer for Equipment Replacement
397 00 15 24 Transfer From Bldg/Facilities For Equipment Replacement	0.00	0.00	23,000.00	17,250.00	23,000.00	49,000.00	Transfer for Equipment Replacement
397 00 15 26 Transfer From EMS For Equipment Replacement	0.00	0.00	68,000.00	43,500.00	58,000.00	57,000.00	Transfer for Equipment Replacement
397 00 15 76 Transfer From Parks For Equipment Replacement	0.00	0.00	10,000.00	7,500.00	10,000.00	10,000.00	Transfer for Equipment Replacement
070 Operating Transfers	0.00	0.00	422,167.79	337,090.00	446,120.00	504,000.00	
Total Interfund Transfers:	0.00	0.00	422,167.79	337,090.00	446,120.00	504,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 95

320 Equipment Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
TOTAL REVENUES:	0.00	0.00	423,027.50	674,562.95	977,456.00	1,018,425.00	
Miscellaneous							
514 89 41 20 Professional Financial / Banking Costs	0.00	0.00	13.14	6.08	0.00	0.00	
514 Finance & Administration	0.00	0.00	13.14	6.08	0.00	0.00	
Total Miscellaneous:	0.00	0.00	13.14	6.08	0.00	0.00	
Interfund Transfers							
597 00 15 31 Transfer To Stormwater Capital Fund	0.00	0.00	0.00	0.00	0.00	100,000.00	Transfer replacement funds for local match on Sweeper purchase.
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	
Police Operations							
594 21 64 32 Vehicles/Equip Police Department	0.00	0.00	0.00	85,494.45	120,000.00	68,500.00	Code enforcement vehicle (purchase used Fire Chief truck \$15,500) and replace one patrol car (\$53,000).
003 Patrol	0.00	0.00	0.00	85,494.45	120,000.00	68,500.00	
521 Law Enforcement	0.00	0.00	0.00	85,494.45	120,000.00	68,500.00	
Total Police Operations:	0.00	0.00	0.00	85,494.45	120,000.00	68,500.00	
Fire Department							
594 22 64 31 Vehicles/Equip Fire Department	0.00	0.00	0.00	0.00	0.00	50,000.00	Fire Chief Vehicle
001 Administration	0.00	0.00	0.00	0.00	0.00	50,000.00	
594 22 64 32 Vehicles/Equip Fire Department Mobilization	0.00	0.00	0.00	106,036.35	100,000.00	0.00	No Request in 2019

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 96

320 Equipment Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
010 Mobilzation Program	0.00	0.00	0.00	106,036.35	100,000.00		
522 Fire Control	0.00	0.00	0.00	106,036.35	100,000.00	50,000.00	
594 26 64 32 Vehicles/Equip EMS	0.00	0.00	0.00	35,309.09	0.00	0.00	
008 Emergency Med Servs - Rescue	0.00	0.00	0.00	35,309.09			
526 Emergency Medical Services	0.00	0.00	0.00	35,309.09	0.00	0.00	
Total Fire Department:	0.00	0.00	0.00	141,345.44	100,000.00	50,000.00	
Street Department							
594 50 64 32 Vehicles/Equip CE	0.00	0.00	0.00	0.00	0.00	55,000.00	Replace two travel vehicles
550 General Services	0.00	0.00	0.00	0.00	0.00	55,000.00	
Total Street Department:	0.00	0.00	0.00	0.00	0.00	55,000.00	
Capital Expenditures							
594 42 64 32 Vehicles/Equip Streets	0.00	0.00	85,913.75	0.00	4,000.00	55,000.00	Paver
003 Roadway	0.00	0.00	85,913.75	0.00	4,000.00	55,000.00	
542 Road & Street Maintenance	0.00	0.00	85,913.75	0.00	4,000.00	55,000.00	
Total Capital Expenditures:	0.00	0.00	85,913.75	0.00	4,000.00	55,000.00	
Ending Balances							
508 10 00 20 Ending Balance - Equipment Reserve Fund	0.00	0.00	0.00	0.00	560,195.00	689,925.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	560,195.00	689,925.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 97

320 Equipment Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Ending Balances:	0.00	0.00	0.00	0.00	560,195.00	689,925.00	
TOTAL EXPENDITURES:	0.00	0.00	85,926.89	226,845.97	784,195.00	1,018,425.00	
FUND GAIN/LOSS:	0.00	0.00	337,100.61	447,716.98	193,261.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 98

330 Economic Development Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 33 Beginning Balance - Economic Development Fund	7,221,764.84	4,877,480.92	693,748.97	405,512.95	143,085.00	91,416.00	*
001 Beginning Balances	7,221,764.84	4,877,480.92	693,748.97	405,512.95	143,085.00	91,416.00	
Total Beginning Balances:	7,221,764.84	4,877,480.92	693,748.97	405,512.95	143,085.00	91,416.00	
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	13,735.75	2,112.56	210.44	98.82	50.00	250.00	
001 Interest & Other Earnings	13,735.75	2,112.56	210.44	98.82	50.00	250.00	
025 Miscellaneous	13,735.75	2,112.56	210.44	98.82	50.00	250.00	
Total Miscellaneous:	13,735.75	2,112.56	210.44	98.82	50.00	250.00	
Interfund Transfers							
397 00 00 33 IFT From CE Fund	0.00	325,000.00	0.00	0.00	0.00	0.00	
397 00 01 01 Interfund Transfer For CARS Signalization	233,347.24	574.06	31,220.98	0.00	85,000.00	86,325.00	*
397 00 31 33 Transfer From Street Improvement Fund To Economic Development	0.00	55,752.96	0.00	0.00	0.00	0.00	
070 Operating Transfers	233,347.24	381,327.02	31,220.98	0.00	85,000.00	86,325.00	
Total Interfund Transfers:	233,347.24	381,327.02	31,220.98	0.00	85,000.00	86,325.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 99

330 Economic Development Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Grants							
001 Direct Federal Grants	0.00	0.00	0.00	0.00			
333 20 00 01 STP Funding CARS (ALL STP Funding Combined)	1,516,413.12	292,278.76	0.00	0.00	0.00	0.00	
101 Indirect Federal Grants	1,516,413.12	292,278.76	0.00	0.00	0.00	0.00	
334 03 80 00 TIB 8-4-177(006)-1 CARS Project Funding	780,545.77	1,258,139.03	307,441.20	0.00	0.00	0.00	
001 State Grants	780,545.77	1,258,139.03	307,441.20	0.00			
334 04 20 01 CERB Award - CARS Project	0.00	400,000.00	0.00	0.00	0.00	0.00	
003 Planning Department	0.00	400,000.00	0.00	0.00			
105 State Grants	780,545.77	1,658,139.03	307,441.20	0.00	0.00	0.00	
Total Grants:	2,296,958.89	1,950,417.79	307,441.20	0.00	0.00	0.00	
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	
Capital Contributions							
344 10 00 05 Private Contribution - Port Of Walla Walla Fiber	0.00	150,000.00	90,738.50	0.00	0.00	0.00	
344 10 00 06 Private Contribution - District 14 For CARS Water Infrastructure	0.00	114,679.27	0.00	0.00	0.00	0.00	
344 10 00 07 Private Contribution - WWU For Crosswalk Enhancements	0.00	167,224.68	0.00	0.00	0.00	0.00	
003 CARS Project	0.00	431,903.95	90,738.50	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 100

330 Economic Development Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
370 Capital Contributions	0.00	431,903.95	90,738.50	0.00	0.00	0.00	
Total Capital Contributions:	0.00	431,903.95	90,738.50	0.00	0.00	0.00	
TOTAL REVENUES:	9,765,806.72	7,643,242.24	1,123,360.09	405,611.77	228,135.00	177,991.00	

Miscellaneous

514 29 41 33 Banking Service Fees/Charges - Econ Dev Fund	25.66	0.00	0.00	20.00	0.00	0.00	
025 Miscellaneous	25.66	0.00	0.00	20.00	0.00	0.00	
Total Miscellaneous:	25.66	0.00	0.00	20.00	0.00	0.00	

Interfund Transfers

597 00 03 30 Transfer To Street Improvement Fund	0.00	0.00	0.00	250,000.00	501,864.00	0.00	No budget for 2019
070 Operating Transfers	0.00	0.00	0.00	250,000.00	501,864.00	0.00	
Total Interfund Transfers:	0.00	0.00	0.00	250,000.00	501,864.00	0.00	

Grants

595 30 63 54 CARS Project - Construction (STPUS-9936(001))	1,048,299.00	0.00	0.00	0.00	0.00	0.00	
595 30 63 64 CARS Project - Construction (STP Funds 2014 Award)	760,392.88	0.00	0.00	0.00	0.00	0.00	
001 Indirect Federal Grants	1,808,691.88	0.00	0.00	0.00	0.00	0.00	
101 Indirect Federal Grants	1,808,691.88	0.00	0.00	0.00	0.00	0.00	
595 30 63 74 CARS Project - Construction (TIB 8-4-177(006-1))	780,545.77	119,454.23	0.00	0.00	0.00	0.00	
595 30 63 84 CARS Project - Construction (TIB 8-4-177(007-1))	0.00	1,013,059.49	0.00	0.00	0.00	0.00	
595 30 63 94 CARS Project - Construction CERB)	0.00	400,000.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 101

330 Economic Development Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
001 State Grants	780,545.77	1,532,513.72	0.00	0.00			
105 State Grants	780,545.77	1,532,513.72	0.00	0.00	0.00	0.00	
Total Grants:	2,589,237.65	1,532,513.72	0.00	0.00	0.00	0.00	

Legal

Total Legal:	0.00	0.00	0.00	0.00	0.00	0.00	
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Street Department

Total Street Department:	0.00	0.00	0.00	0.00	0.00	0.00	
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Capital Expenditures

595 30 63 04 CARS Construction	300,347.00	0.00	0.00	0.00	0.00	0.00	
004 Whitman Drive Dev.	300,347.00	0.00	0.00	0.00			
024 Capital Improvements	300,347.00	0.00	0.00	0.00	0.00	0.00	
595 30 63 44 CARS Construction (Bond Funded)	1,369,840.70	0.00	0.00	0.00	0.00	0.00	
006 CARS Bonds	1,369,840.70	0.00	0.00	0.00			
092 Loan Receipts	1,369,840.70	0.00	0.00	0.00	0.00	0.00	
001 Indirect Federal Grants	0.00	0.00	0.00	0.00			
595 30 63 74 CARS Project - Construction (TIB 8-4-177(006-1))	0.00	0.00	307,441.20	0.00	0.00	0.00	
001 State Grants	0.00	0.00	307,441.20	0.00			
105 State Grants	0.00	0.00	307,441.20	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 102

330 Economic Development Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
004 Construction WWTP Facilities	0.00	0.00	0.00	0.00			
595 20 63 03 CARS ROW Acquisition	0.00	6,805.63	270.00	0.00	0.00	0.00	
595 30 63 05 CARS Miscellaneous Expenses	6,873.29	65,221.85	91,325.09	21,805.16	10,000.00	177,991.00	Project closeout
595 30 63 44 CARS Construction (Bond Funded)	0.00	4,740,066.26	160,765.11	0.00	0.00	0.00	
595 64 63 00 CARS Traffic Signalization (Developer Funded)	233,347.24	574.06	31,220.98	0.00	0.00	0.00	
595 90 63 46 CARS - CE&I (Bond Funded)	388,654.26	478,686.44	126,824.76	37,029.28	0.00	0.00	
595 90 63 86 CARS CE&I - TIB Funded	0.00	125,625.31	0.00	0.00	0.00	0.00	
011 C.A.R.S. Project	628,874.79	5,416,979.55	410,405.94	58,834.44	10,000.00	177,991.00	
594 Capital Improvements	628,874.79	5,416,979.55	410,405.94	58,834.44	10,000.00	177,991.00	
Total Capital Expenditures:	2,299,062.49	5,416,979.55	717,847.14	58,834.44	10,000.00	177,991.00	
Ending Balances							
Total Ending Balances:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	4,888,325.80	6,949,493.27	717,847.14	308,854.44	511,864.00	177,991.00	
FUND GAIN/LOSS:	4,877,480.92	693,748.97	405,512.95	96,757.33	-283,729.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 103

340 Economic Development Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 23 Beg Balance - Economic Development Reserve Fund	64.86	64.86	64.86	64.86	60.00	65.00	*
001 Beginning Balances	64.86	64.86	64.86	64.86	60.00	65.00	
Total Beginning Balances:	64.86	64.86	64.86	64.86	60.00	65.00	
Miscellaneous							
Total Miscellaneous:	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	
Interfund Transfers							
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	64.86	64.86	64.86	64.86	60.00	65.00	
Miscellaneous							
Total Miscellaneous:	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	
Long Term Debt Payment/Interes							
002 Interest & Other Debt Costs	0.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 104

340 Economic Development Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
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	65.00	65.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	65.00	65.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	65.00	65.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	65.00	65.00	
FUND GAIN/LOSS:	64.86	64.86	64.86	64.86	-5.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 105

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 80 00 40 Beginning Fund Balance - Water Fund	692,480.70	661,980.80	743,485.07	819,712.50	658,088.00	691,015.00	*
001 Beginning Balances	692,480.70	661,980.80	743,485.07	819,712.50	658,088.00	691,015.00	
Total Beginning Balances:	692,480.70	661,980.80	743,485.07	819,712.50	658,088.00	691,015.00	
Permits & Licenses							
321 50 00 40 Utility Permits	137,500.00	144,000.00	0.00	0.00	0.00	0.00	
343 40 01 40 Water Front Footage Fees	0.00	0.00	19,560.00	0.00	0.00	0.00	
002 Non-Business License & Permits	137,500.00	144,000.00	19,560.00	0.00			
003 Licenses & Permits	137,500.00	144,000.00	19,560.00	0.00	0.00	0.00	
Total Permits & Licenses:	137,500.00	144,000.00	19,560.00	0.00	0.00	0.00	
Charges For Goods & Services							
341 70 00 00 Sale Of Merchandise	51,123.57	35,049.98	41,214.50	46,921.63	35,000.00	55,000.00	Water meters & misc.
343 40 00 00 Water Sales	860,716.40	881,155.41	1,022,190.84	0.00	0.00	0.00	
343 40 00 01 Water Sales - Irrigation Only	6,380.00	2,780.00	1,302.00	0.00	0.00	0.00	
343 40 00 02 Water Charges For Utility Tax	0.00	0.00	454.55	0.00	0.00	0.00	
001 Charges For Goods & Services	918,219.97	918,985.39	1,065,161.89	46,921.63	35,000.00	55,000.00	
343 40 01 70 Misc Util Fees/Activation Fees	3,397.25	3,878.70	8,042.03	14,104.26	4,000.00	15,000.00	
343 40 01 75 Misc Util Fee Shut Off/On	9,026.29	5,606.08	0.00	0.00	0.00	0.00	
004 Fines / Penalties / Charges	12,423.54	9,484.78	8,042.03	14,104.26	4,000.00	15,000.00	
343 40 00 00 Water Sales	0.00	0.00	0.00	1,124,826.32	1,190,600.00	1,317,000.00	Based on 9% increase in operating rates.
343 40 00 01 Water Sales - Irrigation Only	0.00	0.00	0.00	1,264.00	0.00	0.00	
343 40 00 02 Water Charges For Utility Tax	0.00	0.00	0.00	202,401.14	0.00	240,000.00	9% increase due to increase in water rates
362 00 00 01 Water - Hydrant Meter & Backflow Rental Fees	5,152.00	3,115.00	1,694.00	4,571.00	500.00	4,000.00	
009 Water	5,152.00	3,115.00	1,694.00	1,333,062.46	1,191,100.00	1,561,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 106

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
006 Charges For Goods & Services	935,795.51	931,585.17	1,074,897.92	1,394,088.35	1,230,100.00	1,631,000.00	
Total Charges For Goods & Services:	935,795.51	931,585.17	1,074,897.92	1,394,088.35	1,230,100.00	1,631,000.00	
Fines & Forfeits							
359 90 00 40 Penalty/Late Fee	0.00	3,292.63	18,487.38	15,286.36	18,000.00	15,000.00	
009 Water	0.00	3,292.63	18,487.38	15,286.36	18,000.00	15,000.00	
006 Charges For Goods & Services	0.00	3,292.63	18,487.38	15,286.36	18,000.00	15,000.00	
Total Fines & Forfeits:	0.00	3,292.63	18,487.38	15,286.36	18,000.00	15,000.00	
Miscellaneous							
361 10 00 40 Unrealized Gain/Loss	0.00	0.00	0.00	-3,707.55	0.00	0.00	
361 11 00 40 Investment Interest	778.19	1,757.28	3,627.90	5,251.91	1,500.00	11,000.00	
361 40 00 40 Interests On Delinquent Accounts	126.46	63.37	0.00	0.00	0.00	0.00	
001 Interest & Other Earnings	904.65	1,820.65	3,627.90	1,544.36	1,500.00	11,000.00	
362 00 50 40 Rental Charges / Fees	17,457.00	19,044.00	17,457.00	20,631.00	19,044.00	19,044.00	Water tower rental fees from Verizon Wireless for antennae space.
002 Rents & Leases	17,457.00	19,044.00	17,457.00	20,631.00	19,044.00	19,044.00	
369 10 00 06 Sale Of Surplus - Water	820.58	787.00	333.00	435.80	0.00	0.00	
369 91 00 40 Other Misc. Revenues	0.00	0.00	-25.10	0.00	0.00	0.00	
005 Other Miscellaneous Revenue	820.58	787.00	307.90	435.80			
025 Miscellaneous	19,182.23	21,651.65	21,392.80	22,611.16	20,544.00	30,044.00	
Total Miscellaneous:	19,182.23	21,651.65	21,392.80	22,611.16	20,544.00	30,044.00	
Interfund Transfers							

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 107

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
Capital Contributions							
343 40 00 03 Latecomer Fee Capital Contributions - Water System	2,781.58	1,390.79	0.00	0.00	0.00	0.00	
370 Capital Contributions	2,781.58	1,390.79	0.00	0.00	0.00	0.00	
Total Capital Contributions:	2,781.58	1,390.79	0.00	0.00	0.00	0.00	
Non-Revenues							
389 10 00 40 Water - Hydrant Meter DEPOSIT	3,000.00	1,500.00	2,000.00	1,500.00	500.00	0.00	*
080 Non-Revenues	3,000.00	1,500.00	2,000.00	1,500.00	500.00	0.00	
Total Non-Revenues:	3,000.00	1,500.00	2,000.00	1,500.00	500.00	0.00	
Water Department							
004 Insurance Recoveries	0.00	0.00	0.00	0.00			
343 40 01 85 Water - Sale Of Materials & Services	4,441.17	8,297.49	10,966.61	19,311.98	0.00	0.00	
003 Maintenance	4,441.17	8,297.49	10,966.61	19,311.98			
534 Water Utilities	4,441.17	8,297.49	10,966.61	19,311.98	0.00	0.00	
Total Water Department:	4,441.17	8,297.49	10,966.61	19,311.98	0.00	0.00	
TOTAL REVENUES:	1,795,181.19	1,773,698.53	1,890,789.78	2,272,510.35	1,927,232.00	2,367,059.00	

Miscellaneous

534 90 41 00 Professional Financial / Banking Costs	263.48	235.33	123.61	13.73	200.00	50.00	
025 Miscellaneous	263.48	235.33	123.61	13.73	200.00	50.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 108

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Miscellaneous:	263.48	235.33	123.61	13.73	200.00	50.00	

Interfund Transfers

597 34 00 41	Interfund Transfer - Revenue Reserved For Rate-Funded Capital	0.00	0.00	100,000.00	150,000.00	200,000.00	300,000.00	Transfer for Rate-Funded Capital
597 34 00 95	Interfund Rentals - Repl	20,000.00	20,000.00	54,000.00	84,750.00	113,000.00	48,088.00	Equipment Replacement Transfer
597 34 04 32	Interfund Transfer To Capital Projects Fund 431	0.00	0.00	0.00	220,000.00	100,000.00	0.00	TBD
070	Operating Transfers	20,000.00	20,000.00	154,000.00	454,750.00	413,000.00	348,088.00	
Total Interfund Transfers:		20,000.00	20,000.00	154,000.00	454,750.00	413,000.00	348,088.00	

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	3,075.39	7,053.00	1,352.09	992.50	2,000.00	0.00	No Request in 2019
515	Legal	3,075.39	7,053.00	1,352.09	992.50	2,000.00	0.00	
534 10 10 00	Wages & OT	139,347.15	124,830.11	95,736.29	78,718.77	78,490.00	107,415.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
534 10 10 01	Wages & OT - Work Study Intern	906.59	6.04	0.00	0.00	0.00	0.00	
534 10 10 02	Wages & OT - Work Study Intern Reimbursed	1,158.90	0.00	0.00	0.00	0.00	0.00	
534 10 20 00	Benefits	58,580.66	44,198.32	42,840.73	35,229.13	37,412.00	35,910.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
534 10 20 01	Benefits - Work Study Intern	172.06	11.33	0.00	0.00	0.00	0.00	
534 10 31 01	Office Supplies - Administration	964.89	1,364.74	912.44	428.42	1,200.00	1,200.00	Paper, computer supplies
534 10 35 00	Small Tools/Equipment	376.36	0.00	47.65	621.82	300.00	500.00	Misc. small office equipment

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 109

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
534 10 41 00 Professional Service	16,765.82	13,662.06	12,220.56	16,836.22	11,000.00	12,500.00	IMESD Contract (18.5%)
534 10 42 00 Communication	2,623.41	3,981.76	3,339.89	2,695.06	3,000.00	3,000.00	Postage, shipping, and phone charges.
534 10 43 00 Travel	1,406.66	1,152.15	1,122.23	2,096.71	1,500.00	3,000.00	Per diem & lodging
534 10 44 00 External Taxes	78,073.96	81,625.74	92,324.27	94,225.34	87,000.00	95,000.00	Based on 2018 annualized
534 10 44 01 Advertising	216.96	951.93	1,138.59	257.83	500.00	500.00	
534 10 44 02 Utility Tax	0.00	0.00	0.00	178,711.18	0.00	240,000.00	9% increase due to increase in water rates
534 10 45 00 Operating Rentals	455.58	105.23	0.00	0.00	0.00	0.00	
534 10 46 00 Insurance	30,464.74	31,263.60	34,055.11	0.00	35,142.00	42,500.00	Based on estimate from WCIA
534 10 49 00 Miscellaneous	2,148.36	2,118.36	1,783.75	1,766.56	2,500.00	2,500.00	Memberships, permits, etc.
534 10 49 01 Registrations/Fees - Training Classes & Seminars	948.75	842.73	865.90	2,345.00	2,000.00	3,000.00	Classes & training. Based on 2018 annualized
594 34 64 02 Machinery/Equipment	24,495.05	0.00	1,989.58	0.00	0.00	0.00	
001 Administration / General	359,105.90	306,114.10	288,376.99	413,932.04	260,044.00	547,025.00	
534 20 10 00 Salaries & Wages	0.00	0.00	0.00	0.00	0.00	13,030.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
534 20 20 00 Benefits	0.00	0.00	0.00	0.00	0.00	5,410.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
534 20 41 00 Professional Services	0.00	12,923.27	0.00	0.00	0.00	0.00	
534 20 49 00 Miscellaneous	1,000.00	29.60	0.00	0.00	0.00	0.00	
002 Administrative/Planning	1,000.00	12,952.87	0.00	0.00		18,440.00	
534 10 44 02 Utility Tax	0.00	0.00	454.55	0.00	0.00	0.00	
534 50 10 00 Wages & OT	142,224.26	129,335.68	147,168.80	180,088.82	181,625.00	182,843.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
534 50 20 00 Benefits	72,152.18	68,622.17	81,797.42	110,811.52	118,498.00	90,734.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
534 50 20 01 Benefits Uniforms	633.66	872.78	1,609.89	702.69	1,000.00	1,500.00	Based on 2018 annualized
534 50 31 00 Operating Supplies - Maintenance	47,699.13	64,817.25	47,722.52	60,325.88	70,000.00	90,000.00	Supplies needed to replace water services on Highland Park
534 50 35 00 Sm Tools/Equipment	2,059.52	2,309.28	1,152.44	434.01	1,500.00	1,500.00	Hand & small power tools

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 110

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
534 50 41 00 Professional Services	106.52	1,685.99	2,413.16	1,057.34	3,000.00	3,000.00	Software support contract on handheld and misc.
534 50 45 00 Operating Rentals/Leases	40.29	168.80	0.00	0.00	500.00	500.00	Rental of special tools
534 50 48 00 Repairs & Maintenance	1,493.06	429.52	7,024.68	1,363.69	7,000.00	7,000.00	Use of contractors on certain projects
534 50 49 96 Interfund Rentals - O & M	23,204.58	23,855.75	46,255.31	33,011.31	44,941.00	44,000.00	Based on 2018 annualized
594 34 64 04 Machinery/Equipment	0.00	3,716.55	1,427.96	0.00	4,500.00	4,500.00	
003 Maintenance	289,613.20	295,813.77	337,026.73	387,795.26	432,564.00	425,577.00	
534 50 49 00 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	9,738.21	9,597.73	9,908.76	10,105.84	9,918.00	10,106.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
534 80 20 00 Benefits	4,512.22	4,713.03	4,991.12	5,233.17	5,571.00	4,184.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
534 80 31 00 Operating Supplies - General	34,273.79	7,975.69	9,859.73	11,158.63	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	436.97	1,229.03	155.66	198.56	1,000.00	1,000.00	
534 80 41 00 Water Utilities - Professional Services - Water Testing	6,751.61	7,089.71	5,520.10	5,202.40	4,500.00	5,500.00	Bacti Tests, other required quality testing, Tokay software annual support.
534 80 45 00 Operating Rentals/Leases	1,018.59	0.00	0.00	0.00	0.00	0.00	
534 80 47 00 Public Utility Services	134,445.78	123,519.73	124,654.42	118,727.81	145,000.00	145,000.00	Electricity
534 80 48 00 Repairs/Maintenance	34,228.30	6,703.60	2,448.34	3,973.94	15,000.00	15,000.00	Generator Testing, Electrical & Pump Work
534 80 49 00 Intergov Maintenance	4,368.40	4,579.40	4,368.40	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	12,170.41	0.00	0.00	2,000.00	2,000.00	TBD
004 Operations / General	231,869.87	179,674.33	164,002.53	161,064.75	206,085.00	205,886.00	
594 34 61 00 Water Utilities - Latecomer Utilities	2,364.34	1,182.17	0.00	0.00	0.00	0.00	
005 Capital Expenditures	2,364.34	1,182.17	0.00	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 111

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
534 27 10 00 Water Utilities - Salaries & Wages	56,439.03	57,746.89	70,451.37	76,095.66	80,027.00	80,663.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
534 27 20 00 Water Utilities - Personnel Benefits	29,800.20	30,807.97	30,502.88	32,298.15	33,077.00	23,960.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
534 27 31 00 Water Utilities - Operating Supplies	1,195.76	2,170.21	2,406.33	248.97	2,000.00	2,000.00	Envelopes and billing paper.
534 27 31 01 Water Utilities - Office Supplies	638.03	529.30	1,247.56	674.78	1,000.00	1,000.00	
534 27 35 00 Water Utilities - Small Tools And Minor Equipment	132.44	0.00	91.30	0.00	100.00	100.00	
534 27 41 00 Water Utilities - Professional Services	8,140.60	38,910.56	14,698.68	14,291.24	18,500.00	22,700.00	Includes \$2,434 for BIAS Annual Service Agreement, \$133 for BIAS Backup Services, \$4,100 for audit, \$2,665 for billing statements (OutWest Printing), \$1,025 for WebCheck, \$1,230 for Autoread Software Annual Support, \$3,014 for XPress Billpay, \$4,100 for credit card merchant account fees, and \$800 miscellaneous. Also \$2,520 for Questica Budgeting software and \$615 toward BIAS Asset Mgt.
534 27 42 00 Water Utilities - Communications	5,361.09	4,937.08	5,159.90	4,500.26	5,500.00	5,000.00	Postage and telephone.
534 27 43 00 Water Utilities - Travel	332.07	257.69	126.27	136.48	500.00	1,000.00	Increase for deputy clerk/finance director position
534 27 48 00 Water Utilities - Repairs & Maintenance	0.00	337.79	528.95	335.30	700.00	700.00	Copy machine.
534 27 49 00 Water Utilities - Miscellaneous	251.60	301.30	204.36	315.64	150.00	300.00	Increase based on annualization.
534 27 49 01 Water Utilities - Registrations/Fees - Trainings & Seminars	30.48	291.55	277.73	541.88	750.00	1,250.00	Increase for deputy clerk/finance director position
594 27 64 00 Water Utilities - Machinery & Equipment	2,247.99	0.00	0.00	1,358.78	0.00	0.00	
009 Finance	104,569.29	136,290.34	125,695.33	130,797.14	142,304.00	138,673.00	
534 Water Utilities	988,522.60	932,027.58	915,101.58	1,093,589.19	1,040,997.00	1,335,601.00	
002 Water Utilities	0.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 112

400 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
003 Capital Outlay	0.00	0.00	0.00	0.00			
Total Water Department:	991,597.99	939,080.58	916,453.67	1,094,581.69	1,042,997.00	1,335,601.00	
Non-Expenditures							
589 10 00 40 Water - Hydrant Meter Deposit Refund	0.00	4,500.00	500.00	0.00	0.00	0.00	
081 Non Expenditures	0.00	4,500.00	500.00	0.00	0.00	0.00	
Total Non-Expenditures:	0.00	4,500.00	500.00	0.00	0.00	0.00	
Capital Expenditures							
594 34 63 04 Other Capital Improvements	121,338.92	66,397.55	0.00	0.00	0.00	0.00	
594 Capital Improvements	121,338.92	66,397.55	0.00	0.00	0.00	0.00	
Total Capital Expenditures:	121,338.92	66,397.55	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	
Ending Balances							
508 80 00 40 Fund Ending Balance	0.00	0.00	0.00	0.00	649,888.00	683,320.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	649,888.00	683,320.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	649,888.00	683,320.00	
TOTAL EXPENDITURES:	1,133,200.39	1,030,213.46	1,071,077.28	1,549,345.42	2,106,085.00	2,367,059.00	
FUND GAIN/LOSS:	661,980.80	743,485.07	819,712.50	723,164.93	-178,853.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 113

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 80 00 41 Beginning Fund Balance - Wastewater Fund	887,392.48	1,076,324.73	807,290.15	751,705.92	1,168,950.00	1,275,964.00	*
001 Beginning Balances	887,392.48	1,076,324.73	807,290.15	751,705.92	1,168,950.00	1,275,964.00	
Total Beginning Balances:	887,392.48	1,076,324.73	807,290.15	751,705.92	1,168,950.00	1,275,964.00	
Permits & Licenses							
321 50 00 41 Utility Permits	155,000.00	150,000.00	0.00	0.00	0.00	0.00	
343 50 01 41 Wastewater Front Footage Fees	0.00	9,000.00	36,140.00	0.00	0.00	0.00	
343 50 02 41 Sewer Assessment Charges	1,717.51	0.00	3,319.68	0.00	0.00	0.00	
002 Non-Business License & Permits	156,717.51	159,000.00	39,459.68	0.00			
003 Licenses & Permits	156,717.51	159,000.00	39,459.68	0.00	0.00	0.00	
Total Permits & Licenses:	156,717.51	159,000.00	39,459.68	0.00	0.00	0.00	
Charges For Goods & Services							
343 50 00 00 Wastewater Charges	0.00	0.00	1,672,622.39	0.00	0.00	0.00	
343 50 00 02 Wastewater Charges For Utility Tax	0.00	0.00	701.86	0.00	0.00	0.00	
001 Charges For Goods & Services	0.00	0.00	1,673,324.25	0.00			
343 50 00 00 Wastewater Charges	0.00	0.00	0.00	1,807,058.18	1,846,000.00	1,958,000.00	*
343 50 00 02 Wastewater Charges For Utility Tax	0.00	0.00	0.00	256,641.12	0.00	275,000.00	5% increase due to 5% increase in wastewater rates.
010 Wastewater	0.00	0.00	0.00	2,063,699.30	1,846,000.00	2,233,000.00	
006 Charges For Goods & Services	0.00	0.00	1,673,324.25	2,063,699.30	1,846,000.00	2,233,000.00	
Total Charges For Goods & Services:	0.00	0.00	1,673,324.25	2,063,699.30	1,846,000.00	2,233,000.00	

Fines & Forfeits

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 114

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
359 90 00 41 Penalty/Late Fee	0.00	1,578.93	6,871.67	5,152.69	7,000.00	5,000.00	
010 Wastewater	0.00	1,578.93	6,871.67	5,152.69	7,000.00	5,000.00	
006 Charges For Goods & Services	0.00	1,578.93	6,871.67	5,152.69	7,000.00	5,000.00	
Total Fines & Forfeits:	0.00	1,578.93	6,871.67	5,152.69	7,000.00	5,000.00	

Physical Environment

343 50 00 00 Wastewater Charges	1,605,865.20	1,586,963.52	0.00	0.00	0.00	0.00	
343 50 00 41 Misc Util Fees & Charges	12,351.05	6,662.05	1,939.67	2,031.75	0.00	0.00	
001 Physical Environment	1,618,216.25	1,593,625.57	1,939.67	2,031.75			
019 Physical Environment	1,618,216.25	1,593,625.57	1,939.67	2,031.75	0.00	0.00	
Total Physical Environment:	1,618,216.25	1,593,625.57	1,939.67	2,031.75	0.00	0.00	

Miscellaneous

361 10 00 41 Unrealized Gain/Loss	0.00	0.00	0.00	-5,875.07	0.00	0.00	
361 11 00 41 Investment Interest WW	1,153.29	2,490.13	3,910.65	6,980.15	2,000.00	13,500.00	
361 40 00 41 Interest On Sewer Delinquent Accounts	309.76	71.16	0.00	0.00	0.00	0.00	
001 Interest & Other Earnings	1,463.05	2,561.29	3,910.65	1,105.08	2,000.00	13,500.00	
002 Rents & Leases	0.00	0.00	0.00	0.00			
369 10 00 07 Sale Of Surplus - Wastewater	0.00	0.00	57.00	0.00	0.00	0.00	
369 91 00 41 Other Misc Revenues	3,152.50	180.00	133,949.71	106,774.45	0.00	0.00	
005 Other Miscellaneous Revenue	3,152.50	180.00	134,006.71	106,774.45			
025 Miscellaneous	4,615.55	2,741.29	137,917.36	107,879.53	2,000.00	13,500.00	
Total Miscellaneous:	4,615.55	2,741.29	137,917.36	107,879.53	2,000.00	13,500.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 115

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Interfund Transfers							
397 41 24 01 Transfer Surplus To Operating Fund	0.00	0.00	0.00	0.00	72,758.00	200,000.00	Transfer for operating costs
070 Operating Transfers	0.00	0.00	0.00	0.00	72,758.00	200,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	72,758.00	200,000.00	
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	1,663.10	831.55	0.00	0.00	0.00	0.00	
370 Capital Contributions	1,663.10	831.55	0.00	0.00	0.00	0.00	
Total Capital Contributions:	1,663.10	831.55	0.00	0.00	0.00	0.00	
Wastewater Department							
395 20 00 41 Insurance Recovery	19,854.02	0.00	0.00	0.00	0.00	0.00	
004 Insurance Recoveries	19,854.02	0.00	0.00	0.00			
019 Physical Environment	19,854.02	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 116

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Wastewater Department:	19,854.02	0.00	0.00	0.00	0.00	0.00	

TOTAL REVENUES:	2,688,458.91	2,834,102.07	2,666,802.78	2,930,469.19	3,096,708.00	3,727,464.00
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Miscellaneous

535 90 41 00 Professional Financial / Banking Costs	387.81	339.33	135.75	15.65	200.00	200.00
025 Miscellaneous	387.81	339.33	135.75	15.65	200.00	200.00
Total Miscellaneous:	387.81	339.33	135.75	15.65	200.00	200.00

Interfund Transfers

597 35 00 95 Interfund Rentals - Repl.	25,000.00	25,000.00	0.00	0.00	0.00	0.00
597 35 08 95 Interfund Rentals - Repl.	25,000.00	25,000.00	0.00	0.00	0.00	0.00
597 40 14 11 Transfer For Rate Funded Capital	0.00	0.00	0.00	100,000.00	100,000.00	200,000.00 Transfer for Rate-Funded Capital
597 35 00 95 Interfund Rentals - Repl.	0.00	0.00	67,650.00	39,900.00	53,200.00	62,550.00 Transfer for future capital replacements.
050 Maintenance	0.00	0.00	67,650.00	39,900.00	53,200.00	62,550.00
597 35 08 95 Interfund Rentals - Repl.	0.00	0.00	67,650.00	39,900.00	53,200.00	62,550.00 Transfer for future capital replacements.
080 Operations/General	0.00	0.00	67,650.00	39,900.00	53,200.00	62,550.00
070 Operating Transfers	50,000.00	50,000.00	135,300.00	179,800.00	206,400.00	325,100.00
Total Interfund Transfers:	50,000.00	50,000.00	135,300.00	179,800.00	206,400.00	325,100.00

Wastewater Department

515 30 41 35 Legal Services - Wastewater	1,285.21	1,812.00	273.06	0.00	2,500.00	1,500.00
515 Legal	1,285.21	1,812.00	273.06	0.00	2,500.00	1,500.00
535 10 10 00 Wages & OT	229,813.35	126,102.46	75,948.10	40,237.72	39,823.00	38,369.00 Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
535 10 10 01 Wages & OT - Work Study Intern	906.55	6.02	0.00	0.00	0.00	0.00

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 117

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
535 10 10 02 Wages & OT - Work Study Intern Reimbursed	1,158.90	0.00	0.00	0.00	0.00	0.00	
535 10 20 00 Benefits	91,498.94	42,939.31	33,593.28	17,382.57	17,970.00	13,181.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
535 10 20 01 Benefits - Work Study Intern	172.04	11.31	0.00	0.00	0.00	0.00	
535 10 31 01 Office Supplies - Administration	1,333.19	389.33	238.73	185.82	500.00	500.00	
535 10 35 00 Small Tools / Equipment	0.00	0.00	0.00	618.40	0.00	0.00	
535 10 41 00 Professional Services	3,998.59	939,407.43	1,100,689.20	928,852.95	1,050,000.00	1,200,000.00	Conservative budget for full year which includes management of the tree farm.
535 10 42 00 Communication	2,641.96	1,362.20	738.89	607.61	900.00	900.00	Postage, shipping, phone, cell phone
535 10 43 00 Travel	638.17	286.73	127.50	323.45	300.00	500.00	Based on 2018 annualized
535 10 44 00 External Taxes	46,128.17	46,304.00	48,851.53	47,259.41	50,000.00	55,000.00	Based on 2018 annualized
535 10 44 01 Advertising	384.36	859.65	157.00	307.55	0.00	0.00	
535 10 44 02 Utility Tax	0.00	0.00	701.86	225,690.77	0.00	275,000.00	5% increase due to increase in wastewater rates
535 10 45 00 Operating Rentals / Lease	442.18	102.15	0.00	0.00	0.00	0.00	
535 10 46 00 Insurance	55,411.93	56,864.96	61,942.41	0.00	63,918.00	62,000.00	Based on estimate from WCIA
535 10 49 00 Misc	1,378.97	718.16	1,571.15	405.66	500.00	500.00	Membership dues
535 10 49 01 Registrations/Fees - Training Classes & Seminars	1,408.61	165.94	67.10	0.00	500.00	500.00	Training & conference registrations
535 10 51 00 Intergov Services	4,364.28	8,231.64	6,389.03	4,076.44	0.00	0.00	
594 35 64 00 Machinery / Equipment	24,497.90	14,163.28	544.93	0.00	0.00	0.00	
001 Administration / General	466,178.09	1,237,914.57	1,331,560.71	1,265,948.35	1,224,411.00	1,646,450.00	
535 20 10 00 Salaries & Wages	0.00	0.00	0.00	0.00	0.00	13,030.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
535 20 20 00 Benefits	0.00	0.00	0.00	0.00	0.00	5,410.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
535 20 35 00 Small Tools & Equipment	0.00	41.31	0.00	0.00	0.00	0.00	
535 20 41 00 Professional Services	0.00	12,923.30	208,620.00	40,159.64	80,000.00	0.00	No budget.
002 Administration / Planning	0.00	12,964.61	208,620.00	40,159.64	80,000.00	18,440.00	
535 50 10 00 Wages / OT	24,936.30	58.97	0.00	0.00	0.00	0.00	
535 50 20 00 Benefits	13,002.77	220.46	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 118

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
535 50 20 01 Benefits - Uniforms	95.76	100.00	0.00	0.00	0.00	0.00	
535 50 31 00 Operating Supplies - Maintenance	2,656.48	226.19	297.19	218.46	0.00	500.00	Based on 2018 annualized
535 50 35 00 Small Tools / Equipment	2,123.95	86.93	0.00	99.21	0.00	0.00	
535 50 45 00 Operating Rentals/Leases	0.00	0.00	0.00	0.00	2,500.00	2,500.00	
535 50 48 00 Repairs / Maintenance	2,596.40	2,555.02	4,613.75	0.00	3,000.00	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	9,052.74	2,212.50	1,757.50	532.50	150,000.00	150,000.00	
535 50 49 00 Intergov Services	730.00	2,830.75	30.00	149.36	500.00	500.00	Landfill fees
535 50 49 96 Interfund Rentals - O & M	15,538.35	20,576.38	11,913.42	15,012.97	17,322.00	20,000.00	Based on 2018 annualized
003 Maintenance	70,732.75	28,867.20	18,611.86	16,012.50	173,322.00	176,500.00	
535 50 49 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	112,250.64	42,298.36	0.00	0.00	0.00	0.00	
535 80 20 00 Personnel Benefits	53,029.91	13,649.46	0.00	0.00	0.00	0.00	
535 80 20 02 Benefits - Uniforms	1,148.88	279.38	0.00	0.00	0.00	0.00	
535 80 31 00 Operating Supplies - General	34,645.06	7,472.93	28.29	0.00	0.00	0.00	
535 80 32 00 Fuel Consumed	1,515.61	91.52	0.00	0.00	0.00	0.00	
535 80 35 00 Small Tools / Equipment	170.98	0.00	0.00	0.00	0.00	0.00	
535 80 41 00 Professional Services	57,634.05	28,202.87	25,477.25	20,226.07	15,000.00	21,000.00	IMESD \$18,200 (27%); Misc. \$2800.
535 80 42 00 Communication	1,612.16	619.76	0.00	0.00	0.00	0.00	
535 80 43 00 Travel	595.68	84.57	0.00	0.00	0.00	0.00	
535 80 45 00 Operating Rentals/Leases	2,672.82	0.00	0.00	0.00	0.00	0.00	
535 80 47 00 Public Utility Services	196,418.19	65,378.01	0.00	0.00	0.00	0.00	
535 80 48 00 Repairs / Maintenance Capital Reserve	24,218.10	32,545.53	8,038.42	9,172.33	25,000.00	25,000.00	Contractor work associated with repairs/maintenance outside of contract with CH2M.
535 80 49 00 Miscellaneous	0.00	0.00	0.00	0.00	0.00	13,000.00	NPDES permit, biosolids permit, lab accreditation, lien fees. Increase in permit fees. Previously budgeted in 535.80.51.00.
535 80 49 02 Registration/Fees-Training Classes & Seminars	267.50	0.00	0.00	0.00	0.00	0.00	
535 80 49 96 Interfund Transfers - O&M	15,538.35	20,576.38	11,913.42	15,012.97	17,322.00	20,000.00	Based on 2018 annualized
535 80 51 00 Intergov Services	6,278.87	2,398.96	3,967.92	7,907.36	13,000.00	0.00	Budget moved to 535.80.49.00.
594 35 64 02 Machinery & Equipment	47,844.15	6,044.81	4,521.59	0.00	0.00	0.00	
004 Operations / General	557,936.95	221,738.54	56,042.89	54,414.73	72,418.00	81,096.00	
535 80 10 01 Wages / OT Testing	53,030.04	23,615.23	0.00	0.00	0.00	0.00	
535 80 20 01 Benefits - Testing	30,170.83	9,824.57	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 119

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
535 80 31 02 Operating Supplies - Testing	8,035.34	1,062.90	0.00	0.00	0.00	0.00	
535 80 35 01 Sm Tools / Equipment	114.83	0.00	0.00	0.00	0.00	0.00	
535 80 41 01 Professional Services	22,509.33	7,805.20	0.00	0.00	0.00	0.00	
535 80 48 01 Repairs / Maintenance	620.00	0.00	0.00	0.00	0.00	0.00	
535 80 51 01 Intergovernmental Servs.	600.00	0.00	0.00	0.00	0.00	0.00	
594 35 61 21 Sewer Utilities - Latecomer Utilities	1,413.64	706.82	0.00	0.00	0.00	0.00	
005 Operations / Testing	116,494.01	43,014.72	0.00	0.00			
010 Storm Drainage	0.00	0.00	0.00	0.00			
535 27 10 00 Sewer Utilities - Salaries & Wages	91,017.13	93,152.58	81,313.95	79,675.98	83,730.00	85,308.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
535 27 20 00 Sewer Utilities - Personnel Benefits	48,676.37	50,282.14	35,395.17	33,775.04	34,625.00	25,339.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
535 27 31 00 Sewer Utilities - Operating Supplies	1,995.50	3,769.78	3,265.83	77.50	3,000.00	3,500.00	Paper, billing paper, billing envelopes. Increase based on anticipated price increases.
535 27 31 01 Sewer Utilities - Office Supplies	1,099.26	913.60	1,552.04	766.76	2,000.00	2,000.00	
535 27 35 00 Sewer Utilities - Small Tools And Minor Equipment	143.13	0.00	121.04	0.00	200.00	200.00	
535 27 41 00 Sewer Utilities - Professional Services	15,071.50	24,158.74	34,392.35	25,991.54	36,000.00	33,150.00	Includes \$3,503 for BIAS Annual Service Agreement, \$192 for BIAS Backup Services, \$5,900 for audit, \$3,835 for billing statements (OutWest Printing), \$1,475 for WebCheck, \$1,770 for Autoread Software Annual Support, \$4,337 for XPress Billpay, \$6,900 for credit card merchant account fees, and \$800 miscellaneous. Also \$3,480 for Questica Budgeting software and \$885 toward BIAS Asset Mgt.
535 27 42 00 Sewer Utilities - Communications	9,143.05	8,430.91	7,453.73	6,156.85	9,000.00	7,000.00	Postage and telephone.
535 27 43 00 Sewer Utilities - Travel	568.36	441.57	140.79	125.84	500.00	1,000.00	Increase for deputy clerk/finance director position
535 27 48 00 Sewer Utilities - Repairs & Maintenance	0.00	504.81	288.64	583.32	1,000.00	700.00	Copy machine charges.
535 27 49 00 Sewer Utilities - Miscellaneous	427.14	518.20	323.54	322.29	500.00	500.00	Memberships to Exchange Club, WFOA, SCWMCA.

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 120

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
535 27 49 01 Sewer Utilities - Registrations/Fees - Trainings & Seminars	48.93	491.45	305.51	485.59	750.00	1,250.00	Staff training on issues such as billing disputes, bankruptcy, collections processes, etc. Increase for deputy clerk/finance director position.
594 27 64 01 Sewer Utilities - Machinery & Equipment	4,564.10	0.00	0.00	1,311.48	0.00	0.00	
012 Finance	172,754.47	182,663.78	164,552.59	149,272.19	171,305.00	159,947.00	
535 Wastewater Utilities	1,384,096.27	1,727,163.42	1,779,388.05	1,525,807.41	1,721,456.00	2,082,433.00	
Total Wastewater Department:	1,385,381.48	1,728,975.42	1,779,661.11	1,525,807.41	1,723,956.00	2,083,933.00	

Capital Expenditures

594 35 63 01 Other Improvements	176,364.89	22,497.17	0.00	0.00	0.00	0.00	
024 Capital Improvements	176,364.89	22,497.17	0.00	0.00	0.00	0.00	
003 Capital Outlay	0.00	0.00	0.00	0.00			
005 Planning & Design	0.00	0.00	0.00	0.00			
595 35 63 33 Other Improvements (CARS)	0.00	225,000.00	0.00	0.00	0.00	0.00	
011 C.A.R.S. Project	0.00	225,000.00	0.00	0.00			
594 Capital Improvements	0.00	225,000.00	0.00	0.00	0.00	0.00	
Total Capital Expenditures:	176,364.89	247,497.17	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	
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Ending Balances

508 80 00 41 Fund Ending Balance	0.00	0.00	0.00	0.00	762,925.00	1,318,231.00	*
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 121

401 Wastewater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	762,925.00	1,318,231.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	762,925.00	1,318,231.00	
TOTAL EXPENDITURES:	1,612,134.18	2,026,811.92	1,915,096.86	1,705,623.06	2,693,481.00	3,727,464.00	
FUND GAIN/LOSS:	1,076,324.73	807,290.15	751,705.92	1,224,846.13	403,227.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 122

402 Stormwater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
Total Beginning Balances:	0.00	0.00	0.00	0.00	0.00	0.00	
Charges For Goods & Services							
343 10 00 00 Stormwater Charges	0.00	0.00	0.00	0.00	0.00	371,000.00	Estimate based on FCS Group rate study
011 Stormwater	0.00	0.00	0.00	0.00		371,000.00	
006 Charges For Goods & Services	0.00	0.00	0.00	0.00	0.00	371,000.00	
Total Charges For Goods & Services:	0.00	0.00	0.00	0.00	0.00	371,000.00	
Fines & Forfeits							
011 Stormwater	0.00	0.00	0.00	0.00			
Total Fines & Forfeits:	0.00	0.00	0.00	0.00	0.00	0.00	
Interfund Transfers							
397 00 04 02 Interfund Transfer - CE To SW	0.00	0.00	0.00	0.00	0.00	85,000.00	Seed money for cash flow
080 Operations/General	0.00	0.00	0.00	0.00		85,000.00	
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	85,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	85,000.00	
Capital Contributions							
Total Capital Contributions:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	456,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 123

402 Stormwater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Stormwater							
531 10 10 00 Wages & OT - Stormwater Administration	0.00	0.00	0.00	0.00	0.00	26,261.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
531 10 20 00 Benefits - Stormwater Administration	0.00	0.00	0.00	0.00	0.00	10,833.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
531 10 31 00 Operating Supplies - Stormwater Administration	0.00	0.00	0.00	0.00	0.00	10,000.00	Educational materials/public outreach
531 10 41 00 Professional Services - Stormwater Administration	0.00	0.00	0.00	0.00	0.00	3,100.00	IMESD Contract (4.5%)
531 10 44 00 External Taxes - Stormwater	0.00	0.00	0.00	0.00	0.00	5,940.00	
531 10 44 01 Advertising - Stormwater	0.00	0.00	0.00	0.00	0.00	500.00	
531 10 46 00 Insurance - Stormwater	0.00	0.00	0.00	0.00	0.00	10,500.00	Based on estimate from WCIA
531 10 49 01 Registration/Fees - Training Classes Stormwater Admin	0.00	0.00	0.00	0.00	0.00	5,000.00	Annual training for CESCL
001 Administration / General	0.00	0.00	0.00	0.00	0.00	72,134.00	
531 20 10 00 Wages & OT - Stormwater Engineering	0.00	0.00	0.00	0.00	0.00	28,090.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
531 20 20 00 Benefits - Stormwater Engineering	0.00	0.00	0.00	0.00	0.00	11,994.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
002 Administration / Engineering	0.00	0.00	0.00	0.00	0.00	40,084.00	
531 50 10 00 Wages & OT - Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00	43,044.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 124

402 Stormwater Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
531 50 20 00 Benefits - Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00	31,741.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
531 50 41 00 Professional Services - Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00	500.00	Operating rentals/lease
531 50 49 96 Interfund Rentals - O&M - Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00	10,000.00	Estimate; first year in operation
003 Maintenance	0.00	0.00	0.00	0.00	0.00	85,285.00	
531 80 42 00 Communications - Stormwater Maintenance	0.00	0.00	0.00	0.00	0.00	500.00	
531 80 43 00 Travel Expense - Stormwater Operations/General	0.00	0.00	0.00	0.00	0.00	500.00	
531 80 49 01 Registration/Fees - Training Classes Stormwater	0.00	0.00	0.00	0.00	0.00	5,500.00	Annual training of public works (\$5,000) and registrations/fees for training classes and seminars (\$500).
597 00 04 03 Interfund Transfer - SW Operating To SW Capital	0.00	0.00	0.00	0.00	0.00	157,000.00	Transfer for capital reserve (\$82,000), transfer of surplus (\$75,000)
004 Operations / General	0.00	0.00	0.00	0.00	0.00	163,500.00	
531 27 10 00 Stormwater Utilities - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	32,001.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
531 27 20 00 Stormwater Utilities - Personnel Benefits	0.00	0.00	0.00	0.00	0.00	9,605.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
005 Finance	0.00	0.00	0.00	0.00	0.00	41,606.00	
531 Stormwater	0.00	0.00	0.00	0.00	0.00	402,609.00	
Total Stormwater:	0.00	0.00	0.00	0.00	0.00	402,609.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 126

403 Stormwater Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Interfund Transfers							
397 00 15 31 Transfer From Equipment Replacement Fund	0.00	0.00	0.00	0.00	0.00	100,000.00	Transfer replacement funds for local match on Sweeper purchase.
397 00 04 03 Interfund Transfer - SW Operating To SW Capital	0.00	0.00	0.00	0.00	0.00	157,000.00	Transfer for capital reserve (\$82,000), transfer of surplus (\$75,000)
080 Operations/General	0.00	0.00	0.00	0.00	0.00	157,000.00	
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	257,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	257,000.00	
Grants							
331 10 04 02 Federal Direct Grant From Dept Of Agriculture - USDA Rural Dev.	0.00	0.00	0.00	0.00	0.00	162,000.00	75% of 90% of cost of street sweeper (\$240,000)
001 Direct Federal Grants	0.00	0.00	0.00	0.00	0.00	162,000.00	
100 Direct Federal Grants	0.00	0.00	0.00	0.00	0.00	162,000.00	
334 03 10 01 Dept Of Ecology - SFAP	0.00	0.00	0.00	0.00	0.00	90,000.00	Stormwater engineering
334 03 80 43 State Grant From TIB	0.00	0.00	0.00	0.00	0.00	286,025.00	C Street stormwater
001 State Grants	0.00	0.00	0.00	0.00	0.00	376,025.00	
105 State Grants	0.00	0.00	0.00	0.00	0.00	376,025.00	
Total Grants:	0.00	0.00	0.00	0.00	0.00	538,025.00	
Loan Proceeds							
391 80 04 02 Intergovernmental Loan Proceeds - USDA Rural Dev.	0.00	0.00	0.00	0.00	0.00	54,000.00	25% of 90% of cost of street sweeper (\$240,000)

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 127

403 Stormwater Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
001 Direct Federal Loans	0.00	0.00	0.00	0.00		54,000.00	
110 Federal Loans	0.00	0.00	0.00	0.00	0.00	54,000.00	
Total Loan Proceeds:	0.00	0.00	0.00	0.00	0.00	54,000.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	849,025.00	
Stormwater							
595 10 63 43 Stormwater System Design Engineering	0.00	0.00	0.00	0.00	0.00	20,000.00	20% City Share
595 10 63 44 Stormwater System Design Engineering - Grant Funded	0.00	0.00	0.00	0.00	0.00	90,000.00	80% Grant Portion
531 Stormwater	0.00	0.00	0.00	0.00	0.00	110,000.00	
594 31 64 00 Stormwater Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	78,000.00	New sweeper (\$240,000) - local (\$54,000 loan proceeds and \$24,000 cash match)
594 31 64 01 Stormwater Machinery & Equipment - Grant Funded	0.00	0.00	0.00	0.00	0.00	162,000.00	New sweeper (\$240,000) - grant
595 40 63 00 Stormwater Infrastructure	0.00	0.00	0.00	0.00	0.00	360,094.00	NE C Street stormwater facilities
594 Capital Improvements	0.00	0.00	0.00	0.00	0.00	600,094.00	
Total Stormwater:	0.00	0.00	0.00	0.00	0.00	710,094.00	
Long Term Debt Payment/Interes							
591 00 04 02 Principal Payment - USDA Rural Dev. Loan	0.00	0.00	0.00	0.00	0.00	54,000.00	Payoff of USDA loan.
001 Long Term Debt Redemption	0.00	0.00	0.00	0.00		54,000.00	
591 Interest & Debt Service	0.00	0.00	0.00	0.00	0.00	54,000.00	
Total Long Term Debt Payment/Interes:	0.00	0.00	0.00	0.00	0.00	54,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 130

405 Appointment Keeper Transport

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
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Interfund Transfers

Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	
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Grants

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

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

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

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

001 Capitalized Expenditures	0.00	0.00	0.00	0.00			
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 131

405 Appointment Keeper Transport

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 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	1,801.60	0.00	0.00	0.00	0.00	0.00	
515 Legal	1,801.60	0.00	0.00	0.00	0.00	0.00	
547 80 10 00 Wages & OT	34,501.26	2,629.38	0.00	0.00	0.00	0.00	
547 80 10 01 AKTS Drivers - Volunteers	8,911.56	151.00	0.00	0.00	0.00	0.00	
547 80 20 00 Benefits	10,574.22	0.00	0.00	0.00	0.00	0.00	
547 80 20 01 Benefits Volunteers	1,397.74	0.00	0.00	0.00	0.00	0.00	
547 80 32 00 Fuel	1,309.74	0.00	0.00	0.00	0.00	0.00	
547 80 41 00 Professional Services	4,252.80	0.00	0.00	0.00	0.00	0.00	
547 80 42 00 Communications	834.38	0.00	0.00	0.00	0.00	0.00	
547 80 43 00 Travel	19.27	0.00	0.00	0.00	0.00	0.00	
547 80 44 00 External Taxes	1,010.79	13.09	0.00	0.00	0.00	0.00	
547 80 45 00 Operating Rentals	63.91	0.00	0.00	0.00	0.00	0.00	
547 80 49 96 Interfund Rentals - O&M	4,655.43	0.00	0.00	0.00	0.00	0.00	
547 Transportation/Transit Systems	67,531.10	2,793.47	0.00	0.00	0.00	0.00	
Total A.K.T.S. Program:	69,332.70	2,793.47	0.00	0.00	0.00	0.00	

Capital Expenditures

001 Capitalized Expenditures	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

5 YEAR BUDGET COMPARISON

City Of College Place
 MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
 Page: 132

405 Appointment Keeper Transport

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Ending Balances:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	69,344.32	2,797.52	13,266.84	0.00	0.00	0.00	
FUND GAIN/LOSS:	15,814.33	13,266.84	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 133

410 Water Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 42 Beginning Balance - Water Capital Reserve Fund	168,892.24	189,018.02	109,329.21	418,830.32	4,055,858.00	3,892,047.00	*
001 Beginning Balances	168,892.24	189,018.02	109,329.21	418,830.32	4,055,858.00	3,892,047.00	
Total Beginning Balances:	168,892.24	189,018.02	109,329.21	418,830.32	4,055,858.00	3,892,047.00	
Permits & Licenses							
321 50 00 40 Utility Permits	0.00	0.00	227,800.00	162,500.00	140,000.00	644,000.00	Based on planned development
002 Non-Business License & Permits	0.00	0.00	227,800.00	162,500.00	140,000.00	644,000.00	
003 Licenses & Permits	0.00	0.00	227,800.00	162,500.00	140,000.00	644,000.00	
Total Permits & Licenses:	0.00	0.00	227,800.00	162,500.00	140,000.00	644,000.00	
Miscellaneous							
361 11 00 42 Investment Interest - Water Equip Reserv	190.94	361.56	927.24	3,715.89	300.00	7,500.00	
361 10 00 42 Unrealized Gain/Loss	0.00	0.00	0.00	-3,463.10	0.00	0.00	
001 Interest & Other Earnings	0.00	0.00	0.00	-3,463.10			
395 10 04 10 Proceeds From Sale Of Capital Assets	0.00	0.00	0.00	29,000.00	18,000.00	0.00	No budget for 2019
005 Other Miscellaneous Revenue	0.00	0.00	0.00	29,000.00	18,000.00		
025 Miscellaneous	190.94	361.56	927.24	29,252.79	18,300.00	7,500.00	
362 00 50 13 Lease Payment (Annual) - Consolidated Irrigation District #14	0.00	0.00	70,000.00	0.00	70,000.00	70,000.00	District 14 intertie contribution. Previously this revenue was posted to fund 413.
362 00 50 14 Lease Payment (Annual) - WWU	0.00	0.00	0.00	0.00	0.00	21,123.00	WWU water storage annual payment.
001 Rents & Leases	0.00	0.00	70,000.00	0.00	70,000.00	91,123.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 134

410 Water Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
026 Rentals & Leases	0.00	0.00	70,000.00	0.00	70,000.00	91,123.00	
395 10 04 10 Proceeds From Sale Of Capital Assets	0.00	0.00	10,300.00	0.00	0.00	0.00	
090 Disposition Of Fixed Assets	0.00	0.00	10,300.00	0.00	0.00	0.00	
Total Miscellaneous:	190.94	361.56	81,227.24	29,252.79	88,300.00	98,623.00	

Interfund Transfers

397 34 00 41 Interfund Transfer - Revenue Reserved For Rate-funded Capital	0.00	0.00	100,000.00	150,000.00	200,000.00	300,000.00	Transfer for rate funded capital
397 34 00 95 INF Equip/Veh Lease/Repl.	20,000.00	20,000.00	54,000.00	84,750.00	113,000.00	48,088.00	Transfer for Equipment Replacement
070 Operating Transfers	20,000.00	20,000.00	154,000.00	234,750.00	313,000.00	348,088.00	
Total Interfund Transfers:	20,000.00	20,000.00	154,000.00	234,750.00	313,000.00	348,088.00	

Grants

367 00 04 10 Pacific Power Blue Sky Grant Program	0.00	0.00	0.00	0.00	0.00	220,000.00	Pacific Power grant for 50% of solar array on Well #2.
102 Grants - Private Sources	0.00	0.00	0.00	0.00	0.00	220,000.00	
334 00 10 41 State Grant From Legislature	0.00	0.00	0.00	0.00	0.00	599,460.00	Legislative appropriation for Well #2
334 04 20 40 State Grant From Dept Of Commerce	0.00	0.00	0.00	0.00	0.00	220,000.00	Dept of Commerce grant for 50% of solar array on Well #2
001 State Grants	0.00	0.00	0.00	0.00	0.00	819,460.00	
105 State Grants	0.00	0.00	0.00	0.00	0.00	819,460.00	
Total Grants:	0.00	0.00	0.00	0.00	0.00	1,039,460.00	

Loan Proceeds

391 20 04 31 Revenue Bond Proceeds	0.00	0.00	0.00	0.00	4,143,558.00	0.00	*
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5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 135

410 Water Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
092 Loan Receipts	0.00	0.00	0.00	0.00	4,143,558.00	0.00	
001 Direct State Loans	0.00	0.00	0.00	0.00			
Total Loan Proceeds:	0.00	0.00	0.00	0.00	4,143,558.00	0.00	
Loan Proceeds							
391 80 04 10 DWSRF Loan From EPA/WA St Dept Of Health	0.00	0.00	0.00	68,178.66	0.00	1,804,569.00	Well #2; 1.5%, 20 yrs
002 Indirect Federal Loans	0.00	0.00	0.00	68,178.66		1,804,569.00	
110 Federal Loans	0.00	0.00	0.00	68,178.66	0.00	1,804,569.00	
Total Loan Proceeds:	0.00	0.00	0.00	68,178.66	0.00	1,804,569.00	
TOTAL REVENUES:	189,083.18	209,379.58	572,356.45	913,511.77	8,740,716.00	7,826,787.00	
Miscellaneous							
534 10 41 41 Banking Service Fees/Charges - W Cap Res Fund	65.16	50.37	23.69	8.42	70.00	70.00	
025 Miscellaneous	65.16	50.37	23.69	8.42	70.00	70.00	
Total Miscellaneous:	65.16	50.37	23.69	8.42	70.00	70.00	
Interfund Transfers							
597 41 04 25 Transfer To Fund 425	0.00	0.00	0.00	0.00	0.00	2,550,000.00	Transfer for principal payment of 2017 Revenue Bonds
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	2,550,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	2,550,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 136

410 Water Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Wastewater Department							
594 34 64 41 Water Utility Equipment	0.00	0.00	44,722.11	0.00	0.00	0.00	
001 Capitalized Expenditures	0.00	0.00	44,722.11	0.00			
594 Capital Improvements	0.00	0.00	44,722.11	0.00	0.00	0.00	
Total Wastewater Department:	0.00	0.00	44,722.11	0.00	0.00	0.00	
Long Term Debt Payment/Interes							
592 34 04 10 Interest And Other Debt Service Cost - DWL23479	0.00	0.00	0.00	18,046.00	0.00	0.00	
002 Interest & Other Debt Costs	0.00	0.00	0.00	18,046.00			
591 Interest & Debt Service	0.00	0.00	0.00	18,046.00	0.00	0.00	
Total Long Term Debt Payment/Interes:	0.00	0.00	0.00	18,046.00	0.00	0.00	
Capital Expenditures							
594 34 63 02 Water Utility Capital Expenditures	0.00	100,000.00	0.00	0.00	0.00	0.00	
011 C.A.R.S. Project	0.00	100,000.00	0.00	0.00			
024 Capital Improvements	0.00	100,000.00	0.00	0.00	0.00	0.00	
594 34 61 41 Water Utility Land And Land Improvements	0.00	0.00	15,825.00	755,451.74	970,150.00	235,150.00	Water right payment
594 34 62 41 Water Utility Building Improvements	0.00	0.00	0.00	0.00	8,500.00	10,000.00	PW Office Building HVAC
594 34 63 01 Water Utility Capital - C Street	0.00	0.00	19,769.91	5,240.85	0.00	602,266.00	Infrastructure - NE C - \$602,266
594 34 63 03 Water Utility Capital Expenditures	0.00	0.00	73,185.42	51,777.40	2,615,000.00	2,835,866.00	Well #2 - \$2,395,866; Solar Array (would be mostly grant funded) - \$440,000
594 34 64 41 Water Utility Equipment	0.00	0.00	0.00	128,870.09	375,000.00	1,200,000.00	Switch to radio read meters
001 Capitalized Expenditures	0.00	0.00	108,780.33	941,340.08	3,968,650.00	4,883,282.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 137

410 Water Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 Capital Improvements	0.00	0.00	108,780.33	941,340.08	3,968,650.00	4,883,282.00	
Total Capital Expenditures:	0.00	100,000.00	108,780.33	941,340.08	3,968,650.00	4,883,282.00	
Ending Balances							
508 10 00 42 Ending Balance	0.00	0.00	0.00	0.00	1,153,753.00	393,435.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	1,153,753.00	393,435.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	1,153,753.00	393,435.00	
TOTAL EXPENDITURES:	65.16	100,050.37	153,526.13	959,394.50	5,122,473.00	7,826,787.00	
FUND GAIN/LOSS:	189,018.02	109,329.21	418,830.32	-45,882.73	3,618,243.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 138

411 Wastewater Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 44 Beginning Balance - Wastewater Capital Reserve Fund	394,490.70	444,785.44	445,727.67	962,369.91	1,177,606.00	1,033,833.00	*
001 Beginning Balances	394,490.70	444,785.44	445,727.67	962,369.91	1,177,606.00	1,033,833.00	
Total Beginning Balances:	394,490.70	444,785.44	445,727.67	962,369.91	1,177,606.00	1,033,833.00	
Permits & Licenses							
321 50 00 41 Utility Permits	0.00	0.00	153,500.00	159,000.00	147,000.00	504,000.00	Based on planned development
002 Non-Business License & Permits	0.00	0.00	153,500.00	159,000.00	147,000.00	504,000.00	
003 Licenses & Permits	0.00	0.00	153,500.00	159,000.00	147,000.00	504,000.00	
Total Permits & Licenses:	0.00	0.00	153,500.00	159,000.00	147,000.00	504,000.00	
Miscellaneous							
361 11 00 43 Investment Interest - WW Equip Resev	447.37	1,090.64	3,099.10	7,212.77	1,000.00	15,000.00	
361 10 00 43 Unrealized Gain/Loss	0.00	0.00	0.00	-5,819.88	0.00	0.00	
001 Interest & Other Earnings	0.00	0.00	0.00	-5,819.88			
005 Other Miscellaneous Revenue	0.00	0.00	0.00	0.00			
025 Miscellaneous	447.37	1,090.64	3,099.10	1,392.89	1,000.00	15,000.00	
395 10 04 11 Proceeds From Sale Of Capital Assets	0.00	0.00	3,000.00	0.00	0.00	0.00	
090 Disposition Of Fixed Assets	0.00	0.00	3,000.00	0.00	0.00	0.00	
Total Miscellaneous:	447.37	1,090.64	6,099.10	1,392.89	1,000.00	15,000.00	

Interfund Transfers

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 139

411 Wastewater Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
397 00 04 11 Transfer From Wastewater Debt Service #412	0.00	0.00	470,000.00	0.00	0.00	0.00	
397 35 00 95 INF Equip/Veh Lease/Repl.	25,000.00	25,000.00	67,650.00	39,900.00	53,200.00	62,550.00	Transfer for Equipment Replacement
397 35 08 95 INF Equip/Veh Lease/Repl.	25,000.00	25,000.00	67,650.00	39,900.00	53,200.00	62,550.00	Transfer for Equipment Replacement
397 40 14 11 Transfer For Rate Funded Capital	0.00	0.00	0.00	100,000.00	100,000.00	200,000.00	Transfer for rate funded capital
397 41 24 11 Transfer Of Surplus To Capital Reserve	0.00	0.00	0.00	0.00	61,436.00	448,754.00	Transfer for capital
070 Operating Transfers	50,000.00	50,000.00	605,300.00	179,800.00	267,836.00	773,854.00	

Total Interfund Transfers:	50,000.00	50,000.00	605,300.00	179,800.00	267,836.00	773,854.00	
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Grants

337 35 41 00 Walla Walla County 9/10ths Award	0.00	0.00	0.00	0.00	0.00	200,000.00	Sewer trunkline
337 35 41 01 Port Of Walla Walla 9/10ths Award	0.00	0.00	0.00	0.00	0.00	200,000.00	Sewer trunkline
103 Intergovernmental Local Grants	0.00	0.00	0.00	0.00	0.00	400,000.00	
334 04 20 11 Community Economic Revitalization Board Grant	0.00	0.00	0.00	0.00	0.00	400,000.00	Sewer trunkline
001 State Grants	0.00	0.00	0.00	0.00	0.00	400,000.00	
105 State Grants	0.00	0.00	0.00	0.00	0.00	400,000.00	

Total Grants:	0.00	0.00	0.00	0.00	0.00	800,000.00	
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Loan Proceeds

391 20 04 11 Revenue Bond Proceeds	0.00	0.00	0.00	0.00	0.00	2,500,000.00	Revenue Bond Issuance for Trunkline project
092 Loan Receipts	0.00	0.00	0.00	0.00	0.00	2,500,000.00	

Total Loan Proceeds:	0.00	0.00	0.00	0.00	0.00	2,500,000.00	
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Capital Contributions

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 140

411 Wastewater Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
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	35,857.41	0.00	0.00	0.00	
090 Disposition Of Fixed Assets	0.00	0.00	35,857.41	0.00	0.00	0.00	
Total Wastewater Department:	0.00	0.00	35,857.41	0.00	0.00	0.00	
TOTAL REVENUES:	444,938.07	495,876.08	1,246,484.18	1,302,562.80	1,593,442.00	5,626,687.00	
Capital Equipment							
594 35 64 41 Wastewater Capital Equipment	0.00	50,000.00	0.00	0.00	0.00	0.00	
009 Wastewater Utilities	0.00	50,000.00	0.00	0.00			
594 Capital Improvements	0.00	50,000.00	0.00	0.00	0.00	0.00	
Total Capital Equipment:	0.00	50,000.00	0.00	0.00	0.00	0.00	
Miscellaneous							
535 10 41 41 Banking Service Fees/Charges - WW Cap Res Fund	152.63	148.41	74.86	17.62	50.00	27,558.00	Issuance costs on revenue bonds and regular bank fees.
025 Miscellaneous	152.63	148.41	74.86	17.62	50.00	27,558.00	
Total Miscellaneous:	152.63	148.41	74.86	17.62	50.00	27,558.00	

Wastewater Department

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 141

411 Wastewater Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 35 63 01 Other Improvements	0.00	0.00	32,719.68	37,900.84	0.00	300,000.00	WWTP Improvements Implementation (\$300,000);
003 Capital Outlay	0.00	0.00	32,719.68	37,900.84		300,000.00	
594 35 64 41 Wastewater Capital Equipment	0.00	0.00	251,319.73	0.00	0.00	0.00	
009 Wastewater Utilities	0.00	0.00	251,319.73	0.00			
594 Capital Improvements	0.00	0.00	284,039.41	37,900.84	0.00	300,000.00	
Total Wastewater Department:	0.00	0.00	284,039.41	37,900.84	0.00	300,000.00	

Capital Expenditures

594 35 41 00 Capital Expenditures/Expenses - Professional Services	0.00	0.00	0.00	345.40	0.00	0.00	
005 Planning & Design	0.00	0.00	0.00	345.40			
594 35 64 41 Wastewater Capital Equipment	0.00	0.00	0.00	302,137.16	818,000.00	0.00	TBD
009 Wastewater Utilities	0.00	0.00	0.00	302,137.16	818,000.00		
595 35 63 33 Other Improvements	0.00	0.00	0.00	0.00	440,000.00	3,759,766.00	C Street Infrastructure (\$310,594); Sewer Line replacement (\$180,000); SW CP Trunkline (\$3,269,172)
011 C.A.R.S. Project	0.00	0.00	0.00	0.00	440,000.00	3,759,766.00	
594 Capital Improvements	0.00	0.00	0.00	302,482.56	1,258,000.00	3,759,766.00	
Total Capital Expenditures:	0.00	0.00	0.00	302,482.56	1,258,000.00	3,759,766.00	

Ending Balances

508 10 00 44 Ending Balance	0.00	0.00	0.00	0.00	89,209.00	1,539,363.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	89,209.00	1,539,363.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 142

411 Wastewater Capital Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Ending Balances:	0.00	0.00	0.00	0.00	89,209.00	1,539,363.00	
TOTAL EXPENDITURES:	152.63	50,148.41	284,114.27	340,401.02	1,347,259.00	5,626,687.00	
FUND GAIN/LOSS:	444,785.44	445,727.67	962,369.91	962,161.78	246,183.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 143

412 Wastewater Debt Service Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 51 Beginning Balance Wastewater Debt Service Fund	884,364.39	956,496.94	1,046,960.13	551,545.82	512,316.00	529,965.00	*
001 Beginning Balances	884,364.39	956,496.94	1,046,960.13	551,545.82	512,316.00	529,965.00	
Total Beginning Balances:	884,364.39	956,496.94	1,046,960.13	551,545.82	512,316.00	529,965.00	
Charges For Goods & Services							
343 50 00 51 LT Debt Collection For Sewer Utility	761,815.00	776,975.97	785,895.27	684,079.43	794,500.00	802,454.00	*
006 Charges For Goods & Services	761,815.00	776,975.97	785,895.27	684,079.43	794,500.00	802,454.00	
Total Charges For Goods & Services:	761,815.00	776,975.97	785,895.27	684,079.43	794,500.00	802,454.00	
Miscellaneous							
361 11 00 44 Investment Interest Earned	886.40	2,122.93	3,203.11	3,033.36	1,500.00	7,500.00	
025 Miscellaneous	886.40	2,122.93	3,203.11	3,033.36	1,500.00	7,500.00	
Total Miscellaneous:	886.40	2,122.93	3,203.11	3,033.36	1,500.00	7,500.00	
Loan Proceeds							
391 35 04 12 2019 Revenue Bond Issuance	0.00	0.00	0.00	0.00	0.00	220,505.00	Debt reserve portion of issuance.
009 Revenue Bonds	0.00	0.00	0.00	0.00	0.00	220,505.00	
092 Loan Receipts	0.00	0.00	0.00	0.00	0.00	220,505.00	
Total Loan Proceeds:	0.00	0.00	0.00	0.00	0.00	220,505.00	
TOTAL REVENUES:	1,647,065.79	1,735,595.84	1,836,058.51	1,238,658.61	1,308,316.00	1,560,424.00	

Miscellaneous

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 144

412 Wastewater Debt Service Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
535 10 41 42 Banking Service Fees/Charges - WW LTD Res Fund	306.59	292.05	168.47	12.26	25.00	25.00	
025 Miscellaneous	306.59	292.05	168.47	12.26	25.00	25.00	
Total Miscellaneous:	306.59	292.05	168.47	12.26	25.00	25.00	

Interfund Transfers

597 00 00 25 IFT To W/S Rev Bond #425 For Sewer Portion (40%)	43,337.00	43,912.00	173,653.00	0.00	0.00	0.00	
597 00 04 11 Transfer To Wastewater Capital Reserve #411	0.00	0.00	470,000.00	0.00	0.00	0.00	
597 41 24 01 Transfer Surplus To Operating Fund	0.00	0.00	0.00	0.00	72,758.00	200,000.00	Transfer of Surplus
597 41 24 11 Transfer Of Surplus To Capital Reserve	0.00	0.00	0.00	0.00	61,436.00	448,754.00	Transfer of Surplus
070 Operating Transfers	43,337.00	43,912.00	643,653.00	0.00	134,194.00	648,754.00	
Total Interfund Transfers:	43,337.00	43,912.00	643,653.00	0.00	134,194.00	648,754.00	

Long Term Debt Payment/Interes

591 35 04 12 2019 Sewer Revenue Bond Principal Payment	0.00	0.00	0.00	0.00	0.00	83,106.00	New debt principal amount \$2,747,985 revenue bonds for SW trunkline. 20 years @ 5%. Also researching other funding sources.
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 33&34/39. 0%. Balance after 2019 pmts = \$399,252.
591 35 78 52 Loan Payment PWTF - Principal PW98-791-015	374,042.18	374,042.19	374,042.18	374,042.19	374,043.00	0.00	Paid off in 2018
001 Long Term Debt Redemption	633,210.38	633,210.39	633,210.38	633,210.39	633,212.00	342,275.00	
592 35 04 12 2019 Sewer Revenue Bond Interest Payment	0.00	0.00	0.00	0.00	0.00	137,399.00	New debt principal amount \$2,747,985 revenue bonds for SW trunkline. 20 years @ 5%. Also researching other funding sources.

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 145

412 Wastewater Debt Service Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
592 35 83 51 PWTF Loan Payment - Interest PW98-791-015	13,714.88	11,221.27	7,480.84	3,740.42	3,741.00	0.00	Paid off in 2018
002 Interest & Other Debt Costs	13,714.88	11,221.27	7,480.84	3,740.42	3,741.00	137,399.00	
591 Interest & Debt Service	646,925.26	644,431.66	640,691.22	636,950.81	636,953.00	479,674.00	
Total Long Term Debt Payment/Interes:	646,925.26	644,431.66	640,691.22	636,950.81	636,953.00	479,674.00	
Ending Balances							
508 10 00 51 Ending Balance	0.00	0.00	0.00	0.00	570,597.00	431,971.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	570,597.00	431,971.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	570,597.00	431,971.00	
TOTAL EXPENDITURES:	690,568.85	688,635.71	1,284,512.69	636,963.07	1,341,769.00	1,560,424.00	
FUND GAIN/LOSS:	956,496.94	1,046,960.13	551,545.82	601,695.54	-33,453.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 146

413 Water Capital Improvement Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 43 Beginning Balance - Water Capital Improvement Reserve/Debt Fund	877,471.74	989,816.95	1,118,554.66	1,255,923.08	1,299,121.00	1,272,246.00	*
001 Beginning Balances	877,471.74	989,816.95	1,118,554.66	1,255,923.08	1,299,121.00	1,272,246.00	
Total Beginning Balances:	877,471.74	989,816.95	1,118,554.66	1,255,923.08	1,299,121.00	1,272,246.00	
Charges For Goods & Services							
343 40 01 43 Capital Reserve Fund Collections	0.00	0.00	0.00	780,309.98	825,000.00	860,000.00	*
002 General Government	0.00	0.00	0.00	780,309.98	825,000.00	860,000.00	
006 Charges For Goods & Services	0.00	0.00	0.00	780,309.98	825,000.00	860,000.00	
Total Charges For Goods & Services:	0.00	0.00	0.00	780,309.98	825,000.00	860,000.00	
Miscellaneous							
362 00 50 13 Lease Payment (Annual) - Consolidated Irrigation District #14	70,000.00	70,000.00	0.00	0.00	0.00	0.00	
001 Rents & Leases	70,000.00	70,000.00	0.00	0.00			
026 Rentals & Leases	70,000.00	70,000.00	0.00	0.00	0.00	0.00	
Total Miscellaneous:	70,000.00	70,000.00	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	
Grants							
333 66 00 31 50% Forgiveness Of DWSRF Federal Loan From EPA/St Dept Of Health	0.00	0.00	0.00	0.00	0.00	2,097,716.00	50% forgiveness

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 147

413 Water Capital Improvement Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
001 Indirect Federal Grants	0.00	0.00	0.00	0.00		2,097,716.00	
101 Indirect Federal Grants	0.00	0.00	0.00	0.00	0.00	2,097,716.00	
Total Grants:	0.00	0.00	0.00	0.00	0.00	2,097,716.00	

Capital Contributions

Total Capital Contributions:	0.00	0.00	0.00	0.00	0.00	0.00	
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Water Department

343 40 01 43 Capital Reserve Fund Collections	656,134.29	670,815.95	740,983.07	0.00	0.00	0.00	
002 Administrative/Planning	656,134.29	670,815.95	740,983.07	0.00			
534 Water Utilities	656,134.29	670,815.95	740,983.07	0.00	0.00	0.00	
Total Water Department:	656,134.29	670,815.95	740,983.07	0.00	0.00	0.00	

Long Term Debt Payment/Interes

361 11 00 13 Interest - Water Capital Reserve Fund	935.92	2,333.67	5,324.72	7,603.52	2,500.00	18,500.00	
591 Interest & Debt Service	935.92	2,333.67	5,324.72	7,603.52	2,500.00	18,500.00	
Total Long Term Debt Payment/Interes:	935.92	2,333.67	5,324.72	7,603.52	2,500.00	18,500.00	

TOTAL REVENUES:	1,604,541.95	1,732,966.57	1,864,862.45	2,043,836.58	2,126,621.00	4,248,462.00	
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Miscellaneous

534 10 41 43 Banking Service Fees/Charges - W LTD Res Fund	325.06	322.43	205.63	30.66	350.00	100.00	
025 Miscellaneous	325.06	322.43	205.63	30.66	350.00	100.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 148

413 Water Capital Improvement Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Total Miscellaneous:	325.06	322.43	205.63	30.66	350.00	100.00	
Interfund Transfers							
597 00 00 26 IFT To W/S Rev Bond 07 - Water Portion (60%)	65,005.50	65,868.00	63,939.00	0.00	0.00	0.00	
597 00 04 26 Transfer To Fund 426	0.00	0.00	0.00	303,470.00	303,470.00	0.00	No transfer in 2019
597 00 42 50 Transfer To 425	0.00	0.00	0.00	0.00	0.00	344,700.00	Transfer for 2017 Revenue Bond Debt Service.
070 Operating Transfers	65,005.50	65,868.00	63,939.00	303,470.00	303,470.00	344,700.00	
Total Interfund Transfers:	65,005.50	65,868.00	63,939.00	303,470.00	303,470.00	344,700.00	
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	85,946.79	87,600.00	87,600.00	East Side Booster Station (water system). Pmt 14/20. 1.5%. Balance after 2019 pmt = \$527,249.
591 34 78 01 Loan Payment PWTF Principal PW-05-691-010	168,885.23	168,885.24	168,885.23	168,885.23	168,886.00	168,886.00	East Side High Pressure Zone Water Project. Pmt 14/20. 0.5%. Balance after 2019 pmt = \$1,013,311.
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 11/20. 0.5%. Balance after 2019 pmt = \$2,282,980.
591 34 78 05 Loan Payment DOH Well #1 Principal DWL23476	0.00	0.00	0.00	0.00	102,184.00	1,552,387.00	Est \$52,387 + \$1,500,000 50% loan forgiveness 1.5% 24 years original principal \$3,000,000
591 34 78 06 Loan Payment DOH Well #1 Principal DWL23478	0.00	0.00	0.00	0.00	0.00	619,876.00	Est.\$22,160 + \$597,716 50% loan forgiveness, 1%, 24 years, original principal \$1,195,431
591 34 78 07 Loan Payment DOH Well #2 Principal DWL23479	0.00	0.00	0.00	0.00	0.00	78,821.00	1.5% 20 years, original principal \$1,822,615
001 Long Term Debt Redemption	510,149.11	510,149.12	510,149.11	508,496.50	612,335.00	2,761,235.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 149

413 Water Capital Improvement Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
592 34 83 00 Loan Payment SRF Interest 04-65104-005	14,453.90	13,139.91	11,825.92	10,511.93	10,512.00	9,198.00	East Side Booster Station (water system). Pmt 14/20. 1.5%. Balance after 2019 pmt = \$527,249.
592 34 83 01 Loan Payment PWTf Interest PW-05-691-010	8,514.63	8,444.26	7,599.84	6,755.41	6,756.00	5,911.00	East Side High Pressure Zone Water Project. Pmt 14/20. 0.5%. Balance after 2019 pmt = \$1,013,311.
592 34 83 04 Interest PWTf Loan 2007 PC08-951-011	16,276.80	16,488.19	15,219.87	13,951.55	13,952.00	12,684.00	East Side Water Project. Pmt 11/20. 0.5%. Balance after 2019 pmt = \$2,282,980.
592 34 83 05 Interest Payment DOH Well #1 Interest DWL23476	0.00	0.00	0.00	0.00	22,500.00	22,500.00	Est; 50% loan forgiveness, 1.5%, 24 years, original principal \$3,000,000
592 34 83 06 Interest Payment DOH Well #1 Interest DWL23478	0.00	0.00	0.00	0.00	0.00	5,978.00	50% loan forgiveness, 1%, 24 years, original principal \$1,195,431
592 34 83 07 Interest Payment DOH Well #2 Interest DWL23479	0.00	0.00	0.00	0.00	0.00	27,340.00	1.5% 20 years, original principal \$1,822,615
002 Interest & Other Debt Costs	39,245.33	38,072.36	34,645.63	31,218.89	53,720.00	83,611.00	
591 Interest & Debt Service	549,394.44	548,221.48	544,794.74	539,715.39	666,055.00	2,844,846.00	
Total Long Term Debt Payment/Interes:	549,394.44	548,221.48	544,794.74	539,715.39	666,055.00	2,844,846.00	
Ending Balances							
508 10 00 43 Ending Balance	0.00	0.00	0.00	0.00	1,121,273.00	1,058,816.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	1,121,273.00	1,058,816.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	1,121,273.00	1,058,816.00	
TOTAL EXPENDITURES:	614,725.00	614,411.91	608,939.37	843,216.05	2,091,148.00	4,248,462.00	
FUND GAIN/LOSS:	989,816.95	1,118,554.66	1,255,923.08	1,200,620.53	35,473.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 150

425 Water & Sewer Revenue Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 25 Beginning Balance - Water/Sewer Revenue Bond Fund	3,161.60	3,053.20	2,781.69	343,709.42	346,340.00	346,273.00	*
001 Beginning Balances	3,161.60	3,053.20	2,781.69	343,709.42	346,340.00	346,273.00	
Total Beginning Balances:	3,161.60	3,053.20	2,781.69	343,709.42	346,340.00	346,273.00	
Miscellaneous							
361 11 00 25 Investment Interest	23.85	32.54	107.49	2,198.63	10.00	5,000.00	
001 Interest & Other Earnings	23.85	32.54	107.49	2,198.63	10.00	5,000.00	
025 Miscellaneous	23.85	32.54	107.49	2,198.63	10.00	5,000.00	
Total Miscellaneous:	23.85	32.54	107.49	2,198.63	10.00	5,000.00	
Interfund Transfers							
397 00 00 25 IFT W/S Revenue Bond #425 From WCIRF #413	65,005.50	65,868.00	63,939.00	0.00	0.00	0.00	
397 00 00 26 IFT W/S Revenue Bond #425 From WWDSF #412	43,337.00	43,912.00	173,653.00	0.00	0.00	0.00	
397 00 04 25 Transfer From Fund 426	0.00	0.00	116,600.00	0.00	0.00	0.00	
397 00 04 26 Transfer From Fund 413	0.00	0.00	0.00	303,470.00	303,470.00	0.00	
397 00 42 50 Transfer From 413	0.00	0.00	0.00	0.00	0.00	344,700.00	Transfer for 2017 Revenue Bond Debt Service.
397 41 04 25 Transfer From Fund 410	0.00	0.00	0.00	0.00	0.00	2,550,000.00	Transfer for principal payment of 2017 Revenue Bonds
070 Operating Transfers	108,342.50	109,780.00	354,192.00	303,470.00	303,470.00	2,894,700.00	
Total Interfund Transfers:	108,342.50	109,780.00	354,192.00	303,470.00	303,470.00	2,894,700.00	
Loan Proceeds							
391 20 04 25 Revenue Bond Proceeds	0.00	0.00	24,600.00	0.00	0.00	0.00	
393 00 04 25 Refunding LT Debt Issued - Water Utility	0.00	0.00	331,842.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 151

425 Water & Sewer Revenue Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
009 2017 Water Revenue Bonds	0.00	0.00	356,442.00	0.00			
092 Loan Receipts	0.00	0.00	356,442.00	0.00	0.00	0.00	
Total Loan Proceeds:	0.00	0.00	356,442.00	0.00	0.00	0.00	
TOTAL REVENUES:	111,527.95	112,865.74	713,523.18	649,378.05	649,820.00	3,245,973.00	
Miscellaneous							
538 51 41 25 Banking Service Fees/Charges - W/S Debt Res Fund	7.25	4.05	1.76	8.68	0.00	0.00	
025 Miscellaneous	7.25	4.05	1.76	8.68	0.00	0.00	
Total Miscellaneous:	7.25	4.05	1.76	8.68	0.00	0.00	
Interfund Transfers							
597 42 54 26 Transfer To Fund 426	0.00	0.00	0.00	0.00	0.00	302,000.00	Transfer debt reserve balance.
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	302,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	302,000.00	
Long Term Debt Payment/Interes							
591 34 20 17 Principle Payment On 2017 Revenue Bonds	0.00	0.00	0.00	0.00	0.00	2,775,000.00	2.8%, 20 years, pmt 2 of 20, \$225,000; also principal balloon payment of \$2,550,000, remaining principal \$1,800,000,
591 34 72 25 Principle Payment 2007 W/S Revenue Bond	75,000.00	80,000.00	0.00	0.00	0.00	0.00	
593 34 72 25 Advance Refunding Escrow - Water Utilities Principal	0.00	0.00	324,000.00	0.00	0.00	0.00	
001 Long Term Debt Redemption	75,000.00	80,000.00	324,000.00	0.00		2,775,000.00	
592 14 89 25 Other Admin Costs	425.00	300.00	300.00	-174.25	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 152

425 Water Revenue Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
592 34 20 17 Interest Payment Of 2017 Revenue Bonds	0.00	0.00	0.00	0.00	0.00	119,700.00	2.8%, 20 years, pmt 2 of 20, remaining principal \$1,800,000
592 34 83 25 Interest Payment 2007 W/S Revenue Bond	33,042.50	29,780.00	13,070.00	0.00	0.00	0.00	
592 34 89 00 Other Interest And Debt Service Costs	0.00	0.00	24,600.00	0.00	0.00	0.00	
593 34 83 25 Advance Refunding Escrow - Water Utilities Interest	0.00	0.00	7,842.00	0.00	0.00	0.00	
002 Interest & Other Debt Costs	33,467.50	30,080.00	45,812.00	-174.25		119,700.00	
591 Interest & Debt Service	108,467.50	110,080.00	369,812.00	-174.25	0.00	2,894,700.00	
Total Long Term Debt Payment/Interes:	108,467.50	110,080.00	369,812.00	-174.25	0.00	2,894,700.00	
Ending Balances							
508 10 00 25 Ending Balance	0.00	0.00	0.00	0.00	122,422.00	49,273.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	122,422.00	49,273.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	122,422.00	49,273.00	
TOTAL EXPENDITURES:	108,474.75	110,084.05	369,813.76	-165.57	122,422.00	3,245,973.00	
FUND GAIN/LOSS:	3,053.20	2,781.69	343,709.42	649,543.62	527,398.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 153

426 2007 Water/Sewer Bond Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 26 Beginning Balance - Water/Sewer Bond Reserve Fund	116,198.86	116,281.25	116,519.93	81,402.51	82,790.00	128,598.00	*
001 Beginning Balances	116,198.86	116,281.25	116,519.93	81,402.51	82,790.00	128,598.00	
Total Beginning Balances:	116,198.86	116,281.25	116,519.93	81,402.51	82,790.00	128,598.00	
Miscellaneous							
361 11 00 26 Interest Earned	125.45	276.27	731.29	1,287.65	200.00	2,800.00	
001 Interest & Other Earnings	125.45	276.27	731.29	1,287.65	200.00	2,800.00	
025 Miscellaneous	125.45	276.27	731.29	1,287.65	200.00	2,800.00	
Total Miscellaneous:	125.45	276.27	731.29	1,287.65	200.00	2,800.00	
Interfund Transfers							
397 42 54 26 Transfer From Fund 425	0.00	0.00	0.00	0.00	0.00	302,000.00	Transfer debt reserve balance.
070 Operating Transfers	0.00	0.00	0.00	0.00	0.00	302,000.00	
Total Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	302,000.00	
Loan Proceeds							
391 20 04 26 Revenue Bond Proceeds - Debt Reserve	0.00	0.00	302,000.00	0.00	0.00	0.00	
092 Loan Receipts	0.00	0.00	302,000.00	0.00	0.00	0.00	
Total Loan Proceeds:	0.00	0.00	302,000.00	0.00	0.00	0.00	
TOTAL REVENUES:	116,324.31	116,557.52	419,251.22	82,690.16	82,990.00	433,398.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 154

426 2007 Water/Sewer Bond Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Miscellaneous							
538 51 41 26 Banking Service Fees/Charges - W/S Bond Res Fund	43.06	37.59	20.71	4.63	0.00	0.00	
025 Miscellaneous	43.06	37.59	20.71	4.63	0.00	0.00	
Total Miscellaneous:	43.06	37.59	20.71	4.63	0.00	0.00	
Interfund Transfers							
597 00 04 25 Transfer To Fund 425	0.00	0.00	116,600.00	0.00	0.00	0.00	
070 Operating Transfers	0.00	0.00	116,600.00	0.00	0.00	0.00	
Total Interfund Transfers:	0.00	0.00	116,600.00	0.00	0.00	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	225,000.00	176,288.00	0.00	
593 35 72 26 Advance Refunding Escrow - Sewer Utilities Principal	0.00	0.00	216,000.00	0.00	0.00	0.00	
001 Long Term Debt Redemption	0.00	0.00	216,000.00	225,000.00	176,288.00		
592 34 20 17 Interest Payment Of 2017 Revenue Bonds	0.00	0.00	0.00	32,674.08	127,182.00	0.00	
593 35 83 26 Advance Refunding Escrow - Sewer Utilities Interest	0.00	0.00	5,228.00	0.00	0.00	0.00	
002 Interest & Other Debt Costs	0.00	0.00	5,228.00	32,674.08	127,182.00		

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 155

426 2007 Water/Sewer Bond Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
591 Interest & Debt Service	0.00	0.00	221,228.00	257,674.08	303,470.00	0.00	
Total Long Term Debt Payment/Interes:	0.00	0.00	221,228.00	257,674.08	303,470.00	0.00	
Ending Balances							
508 10 00 26 Ending Balance	0.00	0.00	0.00	0.00	302,722.00	433,398.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	302,722.00	433,398.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	302,722.00	433,398.00	
TOTAL EXPENDITURES:	43.06	37.59	337,848.71	257,678.71	606,192.00	433,398.00	
FUND GAIN/LOSS:	116,281.25	116,519.93	81,402.51	-174,988.55	-523,202.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 156

431 Water System Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 31 Beginning Fund Balance - Water System Construction Fund	0.00	0.00	0.00	0.00	200,182.00	188,966.00	*
001 Beginning Balances	0.00	0.00	0.00	0.00	200,182.00	188,966.00	
Total Beginning Balances:	0.00	0.00	0.00	0.00	200,182.00	188,966.00	
Miscellaneous							
361 10 00 31 Unrealized Gain/Loss	0.00	0.00	0.00	-123.07	0.00	0.00	
361 11 00 31 Investment Interest	0.00	0.00	0.00	175.58	0.00	185.00	
001 Interest & Other Earnings	0.00	0.00	0.00	52.51	0.00	185.00	
009 PWTF Loan Related	0.00	0.00	0.00	0.00	0.00	0.00	
025 Miscellaneous	0.00	0.00	0.00	52.51	0.00	185.00	
Total Miscellaneous:	0.00	0.00	0.00	52.51	0.00	185.00	
Interfund Transfers							
397 00 04 32 Transfer From Water Fund 400	0.00	0.00	0.00	220,000.00	100,000.00	0.00	TBD
070 Operating Transfers	0.00	0.00	0.00	220,000.00	100,000.00	0.00	
Total Interfund Transfers:	0.00	0.00	0.00	220,000.00	100,000.00	0.00	
Grants							
334 00 10 31 State Grant From Legislature	0.00	0.00	0.00	0.00	0.00	873,000.00	Legislative appropriation for Well #1 and Water System Consolidation
001 State Grants	0.00	0.00	0.00	0.00	0.00	873,000.00	
105 State Grants	0.00	0.00	0.00	0.00	0.00	873,000.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 158

431 Water System Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
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			
005 PWTF State Loan PC08-951-011	0.00	0.00	0.00	0.00			
005 Capital Expenditures	0.00	0.00	0.00	0.00			
594 34 63 02 Water Utility Capital Expenditures	0.00	0.00	0.00	276,301.37	4,500,000.00	4,195,431.00	Well #1
001 Capitalized Expenditures	0.00	0.00	0.00	276,301.37	4,500,000.00	4,195,431.00	
594 Capital Improvements	0.00	0.00	0.00	276,301.37	4,500,000.00	4,195,431.00	
Total Capital Expenditures:	0.00	0.00	0.00	276,301.37	4,500,000.00	4,195,431.00	
Ending Balances							
508 10 00 31 Ending Fund Balance	0.00	0.00	0.00	0.00	99,950.00	1,062,101.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	99,950.00	1,062,101.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	99,950.00	1,062,101.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	276,301.80	4,600,000.00	5,257,582.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	191,552.55	200,182.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 159

500 Equipment Rental & Replacement

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 80 00 50 Beginning Balance - Equipment Rental & Replacement Fund	328,630.57	278,270.91	266,387.54	175,997.37	207,906.00	172,308.00	*
001 Beginning Balances	328,630.57	278,270.91	266,387.54	175,997.37	207,906.00	172,308.00	
Total Beginning Balances:	328,630.57	278,270.91	266,387.54	175,997.37	207,906.00	172,308.00	
Miscellaneous							
361 10 00 50 Unrealized Gain/Loss	0.00	0.00	0.00	-481.96	0.00	0.00	
361 11 00 50 Investment Interest	373.90	591.70	986.25	959.18	500.00	2,000.00	
362 00 00 00 Equip & Vehicle Rental	1,667.69	893.98	1,984.68	1,961.73	1,000.00	1,000.00	
001 Interest & Other Earnings	2,041.59	1,485.68	2,970.93	2,438.95	1,500.00	3,000.00	
369 91 00 50 Other Misc. Revenues	285.33	2,400.10	66.40	0.00	0.00	0.00	
005 Other Miscellaneous Revenue	285.33	2,400.10	66.40	0.00			
025 Miscellaneous	2,326.92	3,885.78	3,037.33	2,438.95	1,500.00	3,000.00	
Total Miscellaneous:	2,326.92	3,885.78	3,037.33	2,438.95	1,500.00	3,000.00	
Interfund Transfers							
397 00 00 50 Transfer From CE For Police Vehicle Purchase	15,000.00	0.00	0.00	0.00	0.00	0.00	
397 00 01 20 Interfund Transfer From Criminal Justice	30,000.00	0.00	0.00	0.00	0.00	0.00	
070 Operating Transfers	45,000.00	0.00	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	45,000.00	0.00	0.00	0.00	0.00	0.00	
Loan Proceeds							
391 10 00 02 Proceeds LTGO 2015 Issue (Fire Engine)	200,554.00	248,204.18	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 160

500 Equipment Rental & Replacement

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
008 Fire Engine Bond	200,554.00	248,204.18	0.00	0.00			
092 Loan Receipts	200,554.00	248,204.18	0.00	0.00	0.00	0.00	
Total Loan Proceeds:	200,554.00	248,204.18	0.00	0.00	0.00	0.00	

Equipment Rental & Replacement

395 20 00 50 Insurance Compensation For Loss	2,061.31	0.00	0.00	0.00	0.00	0.00	
004 Insurance Recoveries	2,061.31	0.00	0.00	0.00			
020 Economic Environment	2,061.31	0.00	0.00	0.00	0.00	0.00	
348 65 00 01 INF - O & M	283,089.72	301,846.82	293,967.44	228,141.78	324,410.00	316,267.00	
070 Operating Transfers	283,089.72	301,846.82	293,967.44	228,141.78	324,410.00	316,267.00	
Total Equipment Rental & Replacement:	285,151.03	301,846.82	293,967.44	228,141.78	324,410.00	316,267.00	
TOTAL REVENUES:	861,662.52	832,207.69	563,392.31	406,578.10	533,816.00	491,575.00	

Fire Department

594 22 64 75 Fire Engine Purchase	200,554.00	253,106.92	0.00	0.00	0.00	0.00	
002 Fire Suppression	200,554.00	253,106.92	0.00	0.00			
594 22 64 76 Fire Mobilization Equipment	0.00	0.00	9,721.78	4,655.58	0.00	0.00	
010 Mobilzation Program	0.00	0.00	9,721.78	4,655.58			
522 Fire Control	200,554.00	253,106.92	9,721.78	4,655.58	0.00	0.00	
Total Fire Department:	200,554.00	253,106.92	9,721.78	4,655.58	0.00	0.00	

Street Department

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 161

500 Equipment Rental & Replacement

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 42 64 00 Equipment Purchase	0.00	0.00	83,705.77	0.00	0.00	0.00	
001 Capitalized Expenditures	0.00	0.00	83,705.77	0.00			
594 Capital Improvements	0.00	0.00	83,705.77	0.00	0.00	0.00	
Total Street Department:	0.00	0.00	83,705.77	0.00	0.00	0.00	

Equipment Rental & Replacement

548 70 10 00 Wages & OT	9,263.78	10,887.59	12,538.49	14,040.93	14,613.00	14,634.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
548 70 20 00 Personnel Benefits	3,625.90	4,585.22	5,531.81	6,394.91	7,130.00	4,969.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
548 70 31 00 Operating Supplies - ER&R Administration	0.00	0.00	0.00	2.45	0.00	0.00	
548 70 31 01 Office Supplies - ER&R Administration	350.95	326.34	63.37	229.20	500.00	500.00	Office supplies
548 70 35 00 Small Tools / Equipment	0.00	0.00	0.00	1.47	150.00	150.00	Misc. small office equipment
548 70 41 00 Professional Services	0.00	0.00	596.76	0.07	0.00	0.00	
548 70 42 00 Communication	750.57	610.52	461.36	369.06	600.00	600.00	Postage, phone, shipping.
548 70 43 00 Travel	465.83	560.36	1,149.08	1,880.77	1,000.00	2,000.00	Increase in postage rates. Per diem & lodging; increase based on annualization of 2018.
548 70 44 01 Advertising	0.00	0.00	0.00	7.90	0.00	0.00	
548 70 46 00 Insurance	34,418.10	35,320.63	38,474.39	0.00	39,702.00	46,000.00	Based on estimate from WCIA
548 70 47 00 Public Utility Services	7,432.78	5,480.60	6,501.73	5,074.57	8,000.00	8,000.00	Gas, water, sewer, power.
548 70 49 00 Miscellaneous	411.20	36.00	40.84	460.00	500.00	500.00	
548 70 49 01 Registrations/Fees - Training Classes & Seminars	1,271.10	495.60	1,006.91	595.00	1,000.00	1,500.00	Fire Apparatus School, Vehicle Maintenance Management School, Electrical Systems Training
548 79 41 00 Professional Financial / Banking Costs	121.32	80.41	40.94	2.75	150.00	50.00	
594 48 64 02 Machinery / Equipment	0.00	0.00	1,450.27	0.00	0.00	0.00	
001 Administration/Overhead Costs	58,111.53	58,383.27	67,855.95	29,059.08	73,345.00	78,903.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 162

500 Equipment Rental & Replacement

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
548 68 10 00 Wages & OT	54,066.13	55,388.31	56,353.85	59,655.16	57,521.00	58,614.00	Reflects 2% - 4.3% COLA depending on employee group. Minor increases/decreases due to changes in cost center allocations.
548 68 20 00 Benefits	30,425.91	32,078.86	33,827.91	35,744.88	37,919.00	29,292.00	This includes a 2% discount the city continues to earn on its medical premiums by maintaining "Well City" status. Also includes the addition of WA Paid Family & Medical Leave.
548 68 20 01 Benefits - Uniforms	390.84	0.00	574.39	419.66	500.00	500.00	Uniform, safety boots, PPE
548 68 31 00 Operating Supplies - General	53,270.33	42,135.47	49,880.57	46,453.20	50,000.00	55,000.00	Oils, lubricant, electrical parts, building maintenance supplies, vehicle parts, etc.
548 68 32 00 Fuel Consumed	44,572.68	41,917.71	51,325.89	57,468.57	55,000.00	55,000.00	Gas & diesel
548 68 35 00 Small Tools / Equipment	1,424.38	1,732.48	1,465.65	2,254.51	1,500.00	2,000.00	Specialized tools for repair work, misc. small hand and power tools.
548 68 44 00 External Taxes	294.87	663.91	761.57	379.46	1,000.00	1,000.00	
548 68 48 00 Repairs / Maintenance	48,326.63	37,369.50	31,670.55	54,477.85	42,000.00	48,000.00	Tire Work, Engine Work, Transmission Work, Fabricating, Hydraulic Work, etc by others.
548 68 49 00 Miscellaneous	0.00	0.00	251.06	229.75	0.00	0.00	
594 48 64 01 Machinery / Equipment	0.00	33,534.87	0.00	0.00	0.00	0.00	
002 Operations / General	232,771.77	244,821.11	226,111.44	257,083.04	245,440.00	249,406.00	
548 Equipment Rental & Replacement	290,883.30	303,204.38	293,967.39	286,142.12	318,785.00	328,309.00	
594 48 62 00 Buildings/Improvements	0.00	0.00	0.00	3,516.45	0.00	0.00	
001 Capitalized Expenditures	0.00	0.00	0.00	3,516.45			
594 Capital Improvements	0.00	0.00	0.00	3,516.45	0.00	0.00	
Total Equipment Rental & Replacement:	290,883.30	303,204.38	293,967.39	289,658.57	318,785.00	328,309.00	

Capital Expenditures

594 21 64 00 Vehicle/Equip Purchase - PD Replacement Of Vehicle	76,704.42	7,488.10	0.00	0.00	0.00	0.00	
521 Law Enforcement	76,704.42	7,488.10	0.00	0.00	0.00	0.00	
594 48 64 00 Machinery / Equipment	13,749.89	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 163

500 Equipment Rental & Replacement

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
560 Equipment Replacement	13,749.89	0.00	0.00	0.00	0.00	0.00	
594 42 64 00 Equipment Purchase	1,500.00	2,020.75	0.00	0.00	0.00	0.00	
594 Capital Improvements	1,500.00	2,020.75	0.00	0.00	0.00	0.00	
Total Capital Expenditures:	91,954.31	9,508.85	0.00	0.00	0.00	0.00	
Ending Balances							
508 80 00 50 Fund Ending Balance	0.00	0.00	0.00	0.00	130,873.00	163,266.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	130,873.00	163,266.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	130,873.00	163,266.00	
TOTAL EXPENDITURES:	583,391.61	565,820.15	387,394.94	294,314.15	449,658.00	491,575.00	
FUND GAIN/LOSS:	278,270.91	266,387.54	175,997.37	112,263.95	84,158.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 164

625 Flexible Benefits Plan Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 62 Beginning Balance - Flexible Benefits Plan Fund	10,628.12	8,586.11	6,552.10	7,930.14	8,088.00	8,559.00	*
001 Beginning Balances	10,628.12	8,586.11	6,552.10	7,930.14	8,088.00	8,559.00	
Total Beginning Balances:	10,628.12	8,586.11	6,552.10	7,930.14	8,088.00	8,559.00	
Miscellaneous							
389 40 00 73 Trust Contribs Employee	11,599.99	11,152.50	11,125.98	15,478.26	13,000.00	14,000.00	
025 Miscellaneous	11,599.99	11,152.50	11,125.98	15,478.26	13,000.00	14,000.00	
Total Miscellaneous:	11,599.99	11,152.50	11,125.98	15,478.26	13,000.00	14,000.00	
TOTAL REVENUES:	22,228.11	19,738.61	17,678.08	23,408.40	21,088.00	22,559.00	
Human Resources							
586 73 00 00 Unreimbursed Medical Pays	13,642.00	0.00	0.00	0.00	0.00	0.00	
589 40 00 73 Unreimbursed Medical Pays	0.00	13,186.51	9,747.94	13,611.86	13,000.00	14,500.00	\$9,980.49 dispersed year to date as of 8/30/2018, \$5,808.66 left to be dispersed. Up to \$500/employee is allowed to rollover to 2019.
041 Employee Benefits	13,642.00	13,186.51	9,747.94	13,611.86	13,000.00	14,500.00	
Total Human Resources:	13,642.00	13,186.51	9,747.94	13,611.86	13,000.00	14,500.00	
Ending Balances							
508 10 00 62 Ending Fund Balance	0.00	0.00	0.00	0.00	7,388.00	8,059.00	*
999 Ending Balance	0.00	0.00	0.00	0.00	7,388.00	8,059.00	
Total Ending Balances:	0.00	0.00	0.00	0.00	7,388.00	8,059.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 165

625 Flexible Benefits Plan Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed Comment
TOTAL EXPENDITURES:	13,642.00	13,186.51	9,747.94	13,611.86	20,388.00	22,559.00
FUND GAIN/LOSS:	8,586.11	6,552.10	7,930.14	9,796.54	700.00	0.00

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 166

635 Municipal Court Trust Account

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Beginning Balances							
308 10 00 14 Beginning Balance Forward - Municipal Court Trust Account	1,336.88	1,336.88	0.00	0.00	0.00	0.00	
001 Beginning Balances	1,336.88	1,336.88	0.00	0.00	0.00	0.00	
Total Beginning Balances:	1,336.88	1,336.88	0.00	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							
004 Municipal Court Deposits	0.00	0.00	0.00	0.00			
Total Municipal Court:	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,336.88	1,336.88	0.00	0.00	0.00	0.00	
Interfund Transfers							
597 00 00 63 Transfer From Municipal Court Trust To Current Expense Fund	0.00	1,336.88	0.00	0.00	0.00	0.00	
070 Operating Transfers	0.00	1,336.88	0.00	0.00	0.00	0.00	
Total Interfund Transfers:	0.00	1,336.88	0.00	0.00	0.00	0.00	
Municipal Court							
001 Municipal Court	0.00	0.00	0.00	0.00			

5 YEAR BUDGET COMPARISON

City Of College Place
 MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
 Page: 167

635 Municipal Court Trust Account

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
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	1,336.88	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	1,336.88	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 168

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed
001 Current Expense Fund	7,108,108.47	7,578,638.99	7,789,476.41	8,213,951.29	8,471,727.00	8,535,610.00
005 Current Expense Reserve Fund						205,000.00
012 Technology Reserve Fund	148,716.72	240,228.36	363,189.52	365,540.96	436,940.00	390,181.00
061 Employee Benefit Reserve Fund	200,161.84	250,585.22	301,539.07	266,911.73	306,700.00	333,057.00
100 Street Fund	1,317,628.28	1,234,089.71	1,209,721.89	788,316.41	917,398.00	912,738.00
120 Criminal Justice Fund	43,979.93	25,679.70	37,912.68	42,103.48	38,419.00	39,475.00
121 Forfeited Proceeds Fund	10,009.89	10,036.10	14,230.98	13,450.51	3,619.00	3,775.00
130 Hotel/Motel Tax			2,399.13	10,372.74	14,041.00	17,940.00
201 ULTGO Bond Fund	506,374.45	505,924.96	505,537.90	504,881.97	504,899.00	504,503.00
202 LTGO Bond Fund	3,258.86	100,014.49	104,906.37	104,010.53	104,022.00	103,149.00
235 Commercial Drive Bond Debt Service Fund	221,304.29	281,318.83	281,936.31	282,817.38	283,193.00	284,896.00
301 Street Capital Contribution Fund	249,362.77	16,599.62	47,254.60	27,412.24	176,952.00	112,437.00
305 Capital Improvement Fund (REET)	364,367.22	395,883.59	259,746.38	273,168.92	335,269.00	336,324.00
306 Capital Improvement Fund (REET 2)			117,034.19	283,964.14	462,764.00	475,596.00
309 Myra Road Fund	446,067.44	212,360.61				
311 Street Improvement Fund	55,796.46	55,908.28	390,957.44	1,056,733.51	2,122,696.00	2,002,556.00
315 Facility Maintenance Reserve Fund (CE)	250,477.76	343,127.10	339,872.48	159,247.38	113,276.00	443,797.00
320 Equipment Reserve Fund			423,027.50	674,562.95	977,456.00	1,018,425.00
330 Economic Development Fund	9,765,806.72	7,643,242.24	1,123,360.09	405,611.77	228,135.00	177,991.00
340 Economic Development Reserve Fund	64.86	64.86	64.86	64.86	60.00	65.00
400 Water Fund	1,795,181.19	1,773,698.53	1,890,789.78	2,272,510.35	1,927,232.00	2,367,059.00
401 Wastewater Fund	2,688,458.91	2,834,102.07	2,666,802.78	2,930,469.19	3,096,708.00	3,727,464.00
402 Stormwater Fund						456,000.00
403 Stormwater Capital Reserve Fund						849,025.00
405 Appointment Keeper Transport	85,158.65	16,064.36	13,266.84			
410 Water Capital Reserve Fund	189,083.18	209,379.58	572,356.45	913,511.77	8,740,716.00	7,826,787.00
411 Wastewater Capital Reserve Fund	444,938.07	495,876.08	1,246,484.18	1,302,562.80	1,593,442.00	5,626,687.00
412 Wastewater Debt Service Fund	1,647,065.79	1,735,595.84	1,836,058.51	1,238,658.61	1,308,316.00	1,560,424.00
413 Water Capital Improvement Reserve Fund	1,604,541.95	1,732,966.57	1,864,862.45	2,043,836.58	2,126,621.00	4,248,462.00
425 Water Revenue Bond Fund	111,527.95	112,865.74	713,523.18	649,378.05	649,820.00	3,245,973.00
426 Water Bond Reserve Fund	116,324.31	116,557.52	419,251.22	82,690.16	82,990.00	433,398.00
431 Water System Construction Fund				467,854.35	4,800,182.00	5,257,582.00
500 Equipment Rental & Replacement	861,662.52	832,207.69	563,392.31	406,578.10	533,816.00	491,575.00
625 Flexible Benefits Plan Fund	22,228.11	19,738.61	17,678.08	23,408.40	21,088.00	22,559.00
635 Municipal Court Trust Account	1,336.88	1,336.88				
	30,258,993.47	28,774,092.13	25,116,633.58	25,804,581.13	40,378,497.00	52,010,510.00
001 Current Expense Fund	4,559,244.83	5,254,345.83	5,648,180.93	5,993,725.94	8,579,053.00	8,535,610.00
005 Current Expense Reserve Fund						205,000.00
012 Technology Reserve Fund	33,961.85	43,953.28	98,033.62	107,212.00	345,561.00	390,181.00
061 Employee Benefit Reserve Fund	37.07	64.36	35,085.74	11,363.28	291,667.00	333,057.00
100 Street Fund	998,290.12	643,341.74	1,065,463.66	540,482.70	742,571.00	912,738.00
120 Criminal Justice Fund	30,009.11	6.49	8,520.78	16,654.29	42,337.00	39,475.00
121 Forfeited Proceeds Fund	4,659.48	2.81	2,214.46	11,261.08	14,678.00	3,775.00

5 YEAR BUDGET COMPARISON

City Of College Place
MCAG #: 0766

Time: 16:32:30 Date: 12/06/2018
Page: 169

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed
130 Hotel/Motel Tax			0.01	1,107.06	6,683.00	17,940.00
201 ULTGO Bond Fund	491,457.48	490,882.64	490,415.18	489,450.00	504,883.00	504,503.00
202 LTGO Bond Fund	3,258.86	48,043.49	52,931.84	52,020.05	104,003.00	103,149.00
235 Commercial Drive Bond Debt Service Fund	140,513.61	140,523.94	140,507.37	140,487.31	282,090.00	284,896.00
301 Street Capital Contribution Fund	233,347.24	574.06	31,220.98		176,048.00	112,437.00
305 Capital Improvement Fund (REET)	103,619.18	253,620.39	133,274.56	111,540.19	274,830.00	336,324.00
306 Capital Improvement Fund (REET 2)			31,128.03	84,998.41	324,044.00	475,596.00
309 Myra Road Fund	233,744.46	212,360.61				
311 Street Improvement Fund	20.70	55,771.00	239,960.14	1,103,848.14	2,312,700.00	2,002,556.00
315 Facility Maintenance Reserve Fund (CE)	8,108.81	4,465.99	180,889.90	70,651.42	186,115.00	443,797.00
320 Equipment Reserve Fund			85,926.89	226,845.97	784,195.00	1,018,425.00
330 Economic Development Fund	4,888,325.80	6,949,493.27	717,847.14	308,854.44	511,864.00	177,991.00
340 Economic Development Reserve Fund					65.00	65.00
400 Water Fund	1,133,200.39	1,030,213.46	1,071,077.28	1,549,345.42	2,106,085.00	2,367,059.00
401 Wastewater Fund	1,612,134.18	2,026,811.92	1,915,096.86	1,705,623.06	2,693,481.00	3,727,464.00
402 Stormwater Fund						456,000.00
403 Stormwater Capital Reserve Fund						849,025.00
405 Appointment Keeper Transport	69,344.32	2,797.52	13,266.84			
410 Water Capital Reserve Fund	65.16	100,050.37	153,526.13	959,394.50	5,122,473.00	7,826,787.00
411 Wastewater Capital Reserve Fund	152.63	50,148.41	284,114.27	340,401.02	1,347,259.00	5,626,687.00
412 Wastewater Debt Service Fund	690,568.85	688,635.71	1,284,512.69	636,963.07	1,341,769.00	1,560,424.00
413 Water Capital Improvement Reserve Fund	614,725.00	614,411.91	608,939.37	843,216.05	2,091,148.00	4,248,462.00
425 Water Revenue Bond Fund	108,474.75	110,084.05	369,813.76	-165.57	122,422.00	3,245,973.00
426 Water Bond Reserve Fund	43.06	37.59	337,848.71	257,678.71	606,192.00	433,398.00
431 Water System Construction Fund				276,301.80	4,600,000.00	5,257,582.00
500 Equipment Rental & Replacement	583,391.61	565,820.15	387,394.94	294,314.15	449,658.00	491,575.00
625 Flexible Benefits Plan Fund	13,642.00	13,186.51	9,747.94	13,611.86	20,388.00	22,559.00
635 Municipal Court Trust Account		1,336.88				
	16,554,340.55	19,300,984.38	15,396,940.02	16,147,186.35	35,984,262.00	52,010,510.00
FUNDS GAIN/LOSS:	13,704,652.92	9,473,107.75	9,719,693.56	9,657,394.78	4,394,235.00	0.00