



2016  
City of Benton City  
Preliminary Budget



October 2015

# THE CITY OF BENTON CITY

## 2016 Budget Table of Contents

City Goals.....	Page 1
Projects/Priorities.....	Page 2
Elected and Appointed Officials.....	Page 3
Benton City Organizational Chart.....	Page 4
History And General Information.....	Page 5
Reader's Guide to the Budget.....	Page 6
The Budget Process.....	Page 9
Where does the City Money Come from?.....	Page 11
City Loans/Debt Service.....	Page 12
Five year Budget Comparison.....	
Line Item Budget By Fund.....	
Total Budget Summary.....	



# THE CITY OF BENTON CITY

## GOALS

MAINTAIN AN  
ATTRACTIVE CITY

IMPROVE COMMUNITY  
COMMUNICATION

PROVIDE A SAFE  
COMMUNITY AND FOR  
THE WELFARE OF OUR  
CITIZENS

PROVIDE FINANCIAL  
STABILITY THROUGH  
ECONOMIC GROWTH

MAINTAIN & IMPROVE  
THE INFRASTRUCTURE  
AND CITY FACILITIES TO  
MEET COMMUNITY  
NEEDS

CREATE/IMPROVE  
RECREATIONAL  
AVENUES FOR OUR  
CITIZENS

## PROJECTS/PRIORITIES

- Goal # 1 – MAINTAIN AN ATTRACTIVE CITY
  - Downtown improvement
    - Grants, through EDC, Create Business Association, Wine Culture Theme
  - B & O tax
  - Easements coming into city – improvement/ maintenance
  - Entrance to the city – easements/ clean it up
  - Alleyways/ gravel/ maintenance
  - Downtown facades – improvement
  - More pride/ no littering program
  - More parking
- Goal # 2 – IMPROVE COMMUNITY COMMUNICATION
  - between Business, EDC, Chamber, Council
- Goal # 3 – PROVIDE A SAFE COMMUNITY AND FOR THE WELFARE OF OUR CITIZENS
  - Neighborhood Watch
  - Night out program
  - Stop for pedestrians signs
  - Sidewalks along Horne/225 to Neptune
  - City Park Updates – Sidewalks around 8<sup>th</sup> street park
- Goal #4 – PROVIDE FINANCIAL STABILITY THROUGH ECONOMIC GROWTH
  - Master plan – I-82 –bring people to town
  - Hotel/motel – get people who are wine tasting to stay in town
  - Expand Urban Growth Area
- Goal #5 – MAINTAIN & IMPROVE THE INFRASTRUCTURE & CITY FACILITIES TO MEET COMMUNITY NEEDS
  - Legion Heights water tower
  - City Hall improvements
  - Replace old steel water lines
  - Replace concrete sewer lines, starting at sewer plant
  - TIB Grants for road improvements
  - Roads – new overlays
    - Install sidewalk 8<sup>th</sup> street, Ellen/Dale
    - Budget for emergencies
  - Neptune & Water Tower Loop (Treadway Estates)
- Goal #6 – CREATE/IMPROVE RECREATIONAL AVENUES FOR OUR CITIZENS
  - Pre-school – Thrive by 5
  - Create new indoor/outdoor recreation facilities
  - Update park playground facilities
  - Keep the core active to keep people in BC
  - Boys and Girls Club/ Create community center with after school programs

## ELECTED AND APPOINTED OFFICIALS

### City Council:

The City Council consists of five members who are elected at large by the voters of Benton City. Biennially, at the meeting of a new council, or periodically, the members thereof, by majority vote, may designate one of their members as the Mayor Pro Tempore or Deputy Mayor for such a period as the council may specify, to serve in the absence or temporary disability of the mayor. The City Council meets regularly on the first and third Tuesday of each month at 7:00 PM.

### 2015 City Council

Linda Lehman, Mayor Pro Tem

Position #3 Term: 12/31/15

Lisa Stade

Position #1 Term: 12/31/17

Mary Lettau

Position #2 Term: 12/31/17

Michelle McLeod

Position #5 Term 12/31/15

Connie Meredith

Position #4 Term 12/31/15

### Mayor:

The Mayor is elected by the voters of Benton City and serves a four-year term. The Mayor is the Chief Administrative Officer for the City and is the Chairperson at City Council meetings.

### 2015 Mayor

Lloyd Carnahan

Term: 12/31/15

### Planning Commission:

The Planning Commission is a five member whose members are appointed by the Mayor and confirmed by the City Council. Each member serves a five-year term.

### 2015 Planning Commission

Donald Allen

Position #1 Term: 12/31/15

Vacant

Position #2 Term: 12/31/16

Vacant

Position #3 Term 12/31/17

Gary Robins

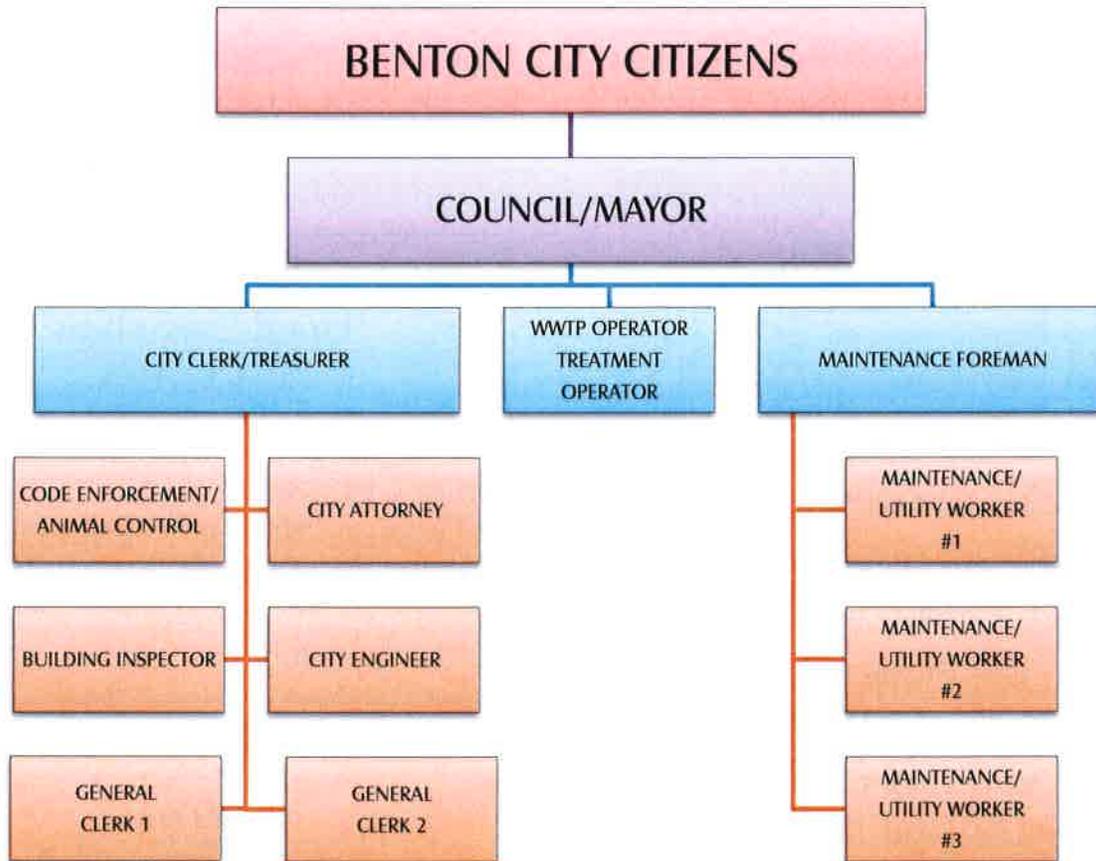
Position #4 Term 12/31/18

Steve Zetz

Position #5 Term 12/31/19



# BENTON CITY ORGANIZATIONAL CHART



**City Employee Roster:**

Stephanie Haug ..... City Clerk/Treasurer  
 Diana Washburn ..... General Clerk #2  
 Paula Kauer ..... General Clerk #1  
 J. Brown ..... Code Enforcement Officer  
 Kyle Kurth ..... Maintenance Foreman  
 Krista Harmon ..... Maint./Utility Worker  
 N. Wade Oscarson ..... Maint./Utility Worker  
 Jose Barragan ..... Maint./Utility Worker  
 Ronnie Shumate ..... Water/Sewer Operator #2

**Contracted City Officials:**

The City of Benton City contracts for law enforcement, engineering, legal and building inspection services. The City of Benton City has a current contract with Benton County Sheriff's Department for law enforcement. The City contracts with Kerr law Group for legal services, with The Building Department for building services and with Spink Engineering for engineering services.

Clay Vannoy ..... Bureau Captain  
 Lee Kerr ..... City Attorney  
 Eric Ferguson ..... City Attorney  
 Steve Wadsworth ..... Building Inspector  
 Alan Rainey ..... City Engineer

## HISTORY & GENERAL INFORMATION

Benton City was founded in 1909 by F. L. Pitman, engineer on the Oregon Washington Railroad and Navigation line. The OWR&N Co. erected freight and passenger depots, and the railway station in Benton City was built about 1910. Benton City was the early junction point of the Walla Walla, North Yakima line, which was built to help Yakima.

The town site passed into the hands of the Spokane and Eastern Trust Co. as trustees. S. J. Harrison, chief builder of Sunnyside, then organized the Benton Land Co. for handling the town site and adjoining acreage of Benton City.

An extension of the Sunnyside Canal brought water to much of the land in the area in 1947. The Benton City Hotel, built in the early days of the town, was owned jointly by S. J. Harrison and L. L. Todd. It was a large three-story structure, on the lot where the present Detloff A&M parts store is located across from City Hall. The Hotel burned in 1926.

Petition for Incorporation was filed March 26, 1945, after a vote of 76 to 32, and Benton City was incorporated on July 2, 1945. The first budget, in December 1945, was \$ 1,418.00.

### GENERAL INFORMATION:

Incorporated	1945
Form of Government	Mayor-Council
Type of Government	Non-Charter Code
Washington State Legislative District	16 <sup>th</sup>
U. S. Congressional District	4 <sup>th</sup>
2015 Population	3285
Rank in Size/State	139 of 281
Rank in Size/County	5 of 5
County	Benton
City Employees (2013)	9

### OTHER AGENCIES & DISTRICTS:

Schools:	Kiona-Benton School District No. 52
Library:	Mid-Columbia Library/ Benton City Capital Facilities District
Fire:	Benton County Fire District #2

### UTILITY SERVICE PROVIDERS:

Water:	City of Benton City
Sewer:	City of Benton City
Solid Waste:	Ed's Disposal
Electricity:	Benton PUD/Benton REA
Telephone:	Frontier
Cable TV:	Charter

### UTILITY TAX RATES:

Water, Sewer, Solid Waste, Electricity, Natural Gas, Telephone:	6%
Cable TV:	5%

### WATER UTILITY:

Service Accounts In-City:	956
Service Accounts Outside-City:	1
Total Water Service Account:	957

### SEWER UTILITY:

Service Accounts In-City:	983
Service Accounts Outside-City:	36
Total Sewer Service Account:	1019



## READER'S GUIDE TO THE BUDGET

### Section 1 – Introduction

This chapter informs the reader about the makeup of the City and its operations. Included is the Budget Message, a list of elected and appointed officials, history and facts about the community, the Reader's Guide to the Budget, and information about the budget adoption process.

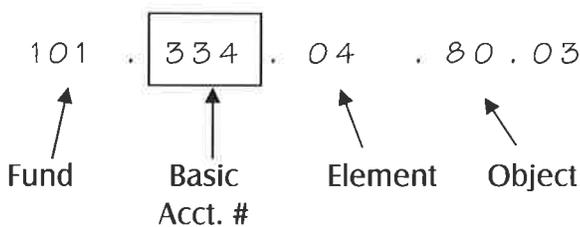
**City Organizational Chart.** The chart illustrates the organizational hierarchy of the City, and provides a current staff roster.

### Section 2 – Fund & Departmental Budgets

This section contains an estimated schedule of cash activity, narrative descriptions and summary revenues and expenditures for all funds and the primary Departments within each fund. The narratives include a Fund description and overview, information about the major work initiatives and activities of the Departments within the Fund, and summary budget information for the Fund and Department.

**Fund & Department Budget.** Revenues are summarized by the BARS Basic Account Number, and Expenditures are summarized by the BARS object number. Please see the examples following:

#### Sample Revenue Account Number State Rev. –TIB Ki-Be Road Project



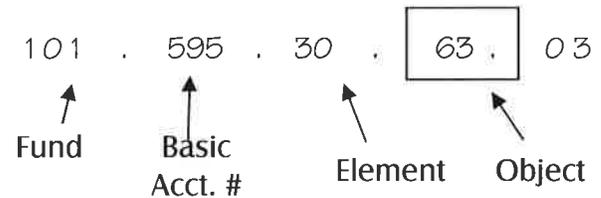
Basic Revenue Account Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). Revenue accounts are also called Resource Accounts and always start with a '3' in the Basic Account. The remaining numbers indicate the funding source for that revenue. The 330 Basic Account number series describes Intergovernmental Revenue, as is illustrated by the

grant being received from the Washington State Transportation Improvement Board (TIB) used in the example above.

### BARS BASIC REVENUE ACCOUNTS

- 310 Tax Revenues
- 320 License & Permits
- 330 Intergovernmental Services & Payments
- 340 Charges for Goods & Services
- 350 Fines & Forfeits
- 360 Miscellaneous Revenues
- 380 Non-Revenues
- 390 Other Financing Sources

#### Sample Expenditure Account Number State Rev. –TIB Ki-Be Road Project



Expenditure Object Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). The object number is assigned to identify expenditures according to the character and type of items purchased or services obtained. Expenditure accounts are also called Expense or Use Accounts, and always state with a '5' in the Basic Account number. The object series '60' describes Capital Outlays, as is illustrated by the street improvement construction BARS code for the Ki-Be Road Project used in the example above.

### EXPENDITURE OBJECT NUMBER CLASSIFICATION

- 10 Salaries & Wages.** Accounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by state law or employment contracts. Includes overtime, sick, vacation, on-call, holiday paid leave.
- 20 Personnel Benefits.** Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of

Social Security, Medicare, Industrial Insurance, Unemployment Insurance, Retirement, and Health Insurance Benefits.

**30 Supplies.** Amounts paid for articles and commodities purchased for consumption or resale.

**40 Other Services & Charges.** Amounts paid for services other than personal services which are needed by the City.

Services may be provided by a public agency or private business. Includes the following type of expenses:

**50 Intergovernmental Services.** Amounts paid for intergovernmental purchases for specialized services typically performed by local governments.

**60 Capital Outlays.** Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.

**70/80 Debt Service-Principal/Interest**  
Repayment of loan principal and interest.

**90 Interfund Payments for Services.**  
Expenditures made to other funds for services rendered.

#### **Budget Organization & Fund Descriptions:**

The City of Benton City uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose.

The City of Benton City's Funds are separated into two of three available fund types:

**Governmental.** Funds that account for the activities of the City that are of a governmental nature.

**Proprietary.** Funds that account for the activities of the City that are proprietary or "business" in nature.

**Fiduciary fund.** Funds held by the City as a trustee, e.g. pension funds.

The three primary Fund types are further divided and identified by Fund Codes:

**General Funds (000-099).** Accounts for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds (100-199).** Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purpose.

**Debt Service Funds (200-299).** Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City of Benton City does not have any Debt Service Funds.

**Capital Project Funds (300-399).** Accounts for the acquisition or construction of major capital facilities.

**Enterprise Funds (400-499).** Used to report any activity for which a fee is charged to external users for goods or services.

**Internal Service Funds (500-599).** Accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The City of Benton City does not have any Internal Service Funds.

**Fiduciary Trust Funds (600-699).** Accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The City of Benton City does not have any fiduciary funds.

**Permanent Funds (700-799).** Accounts for the resources that are legally restricted so only

earnings, not principal, may be used to support the reporting government programs for the benefit of the government or its citizens (public-purpose). The City of Benton City does not have any permanent funds.

The City of Benton City's budget consists of the following funds:

Fund Type	Bars Fund Type	Fund #	Benton City Fund Name		
Government Funds	General Fund	001	Current Expense Fund		
		101	City Street Fund		
	Special Revenue Funds	103	Sos Archive Grant		
		302	Park & Recreation Fund		
		305	City Hall Construction Fund		
		350	I-82 Business/Industrial Park		
		Proprietary Funds	Enterprise Funds	401	Water Fund
				402	Sewer Fund
				406	Sewer/Water Capital Improvement
				407	Sewer/Water Capital Maint.
409	1982 Bond Redemption Fund				
410	1982 Bond Reserve Fund				



of the current period. Expenditures are recognized when the fund liability is paid.

**Financial Reporting Category:**

The Washington State Auditor's Office divided cities and counties into two categories as follows:

Category 1. Local governments in this category use a unique chart of accounts for budgeting and reporting in conformity with GAAP.

Category 2. Local governments in this category may follow single-entry accounting and cash-basis reporting procedures that are not intended to reflect financial condition and result in conformance with GAAP.

Benton City reports in Category 2.



**Basis of Accounting:**

This term refers to the revenues, expenditures and transfers and the related assets and liabilities that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method. The city uses single-entry, "cash basis" accounting which is a departure from the Generally Accepted Accounting Principle (GAAP). Under this cash basis method, revenues and other financial resource increments are recognized when they are received – that is, when they become both "measurable" and "available" to finance expenditures

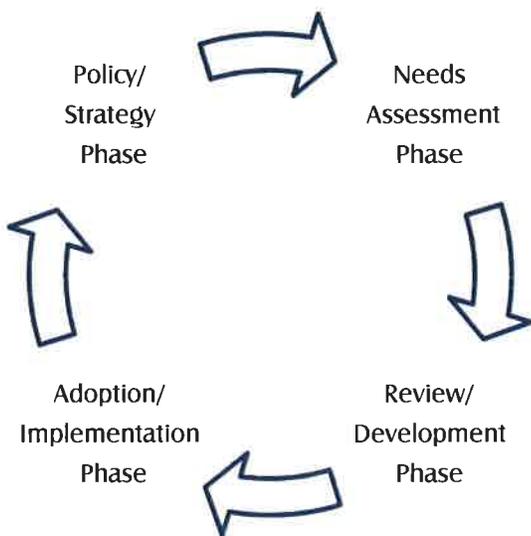
## THE BUDGET PROCESS

### BUDGET DEVELOPMENT & ADOPTION PROCESS

**Budget Development.** The general method by which budgets are developed is laid out in Washington State law, particularly in Chapter 35A.33 RCW. The law prescribes the basis for which forecasting revenue and preparing the budget; public access to the preliminary budget; and much of the budget content. The Mayor, who is charged with responsibility for preparing the preliminary budget to be reviewed by Council, has prepared the budget message.

State law also provides that “any taxpayer may appear and be heard for or against any part of the budget.” The Council must adopt the budget no later than December 26.

The primary groups who participate in the budget process are the City Council, Mayor, City Staff and interested citizens. Benton City’s budget is developed through the following process:



#### Policy/Strategy Phase:

- Goals, Policies and/or mission statements are used to accomplish direction.
- Council holds a workshop to discuss goals and strategies for the upcoming year.

#### Needs Assessment Phase:

- The City Clerk/Treasurer requests all department directors to prepare detailed estimates of revenues and expenditures for the next fiscal year.
- The property tax levy is established.
- The Mayor reviews department requests and the Mayor’s Preliminary Budget is prepared and filed with the Council.
- City Clerk/Treasurer publishes notice of Preliminary Budget and public hearing.

#### Review /Development Phase:

- Copies of Preliminary Budget are made available to the public.
- Final Hearing by first Monday in December and concludes by 26<sup>th</sup>.

#### Adoption/Implementation Phase:

- Council adopts final budget
- Books close. Budget documents finalized.
- Final budget document becomes available to the public.

#### Amendments

During the budget year, the City Council may make certain amendments to the budget as they become necessary. The general responsibility of administering the adopted budget is the Mayor.

## BUDGET ROLES & RESPONSIBILITIES

Every employee plays a part in budgeting, whether in the formulation, preparation, implementation, administration or evaluation. Ultimately, the Mayor is accountable to the City Council for the performance of meeting specific objectives within allocation resource limits. The financial aspects of the budget are monitored in regular monthly reports and published quarterly reports by the City Clerk/Treasurer. These reports compare actual revenues and expenditures with the budget. Additionally, the City Clerk/Treasurer coordinates the budget process on behalf of the Mayor, collecting department information, preparing revenue estimates, and assembling the budget document.

## BUDGET PURPOSE

The Annual Budget seeks to achieve four interrelated purposes:

**Policy Development.** The budget process allows the City Council and Mayor an opportunity to set and review the goals, objectives and strategies of the City, and the ability to direct its activities by allocation of financial resources. Decisions that are made may affect operations, service levels, and the financial well-being of the community. On this basis, the budget sets the policy for the following year and affords an ongoing opportunity to review and establish policy for future years.

**Operations Guide.** The budget is the blueprint that governs the amount of services to be provided during the year, and how that service is to be provided, e.g., by contract with another agency, the City's own personnel, or a combination. The budget provides financial control by setting forth both legislative and administrative guidance to employees regarding

the character and scope of their activities. This direction is presented throughout the document with Fund descriptions, staffing levels, key priorities, service levels, and other descriptions.

**Financial Planning.** The budget outlines the manner in which the financial resources of the City will be managed in the coming year. A formal revenue estimate provides a listing of the available financial resources, explaining the basis for estimating each source. Over time, the budget document will display a revenue history that improves understanding of both the current year's needs and a longer-term view of City fiscal resources.

**Communication Device.** The budget provides a way for the City's decision makers to communicate a great deal of information regarding the scope and nature of the City's activities. This information includes priorities for service delivery, rationale for the decisions made, and a vision for the future. The budget is intended to provide an effective tool in helping citizens understand their city government, reasons behind legislative decisions, and the basis for any change.

## WHERE DOES THE CITY MONEY COME FROM?



Revenues in the General Fund are typically general purpose, and taxes represent the largest source of General Fund revenue.

Sales tax is the City's largest General Fund revenue source, but other taxes, including property, admissions, criminal justice, and utility taxes are important revenue sources for the City.

Sales taxes are collected by the State and distributed to the City. The rate available to cities is made up of two components. The first is .5%. The second is also .5% of which .15% is provided to the county, resulting in a total amount for cities of .85%. There is a .01% sales tax for city criminal justice programs as well. The overall tax rate in Benton City is 8.3%.

### FUND REVENUE SOURCES

A brief overview of major revenues received by Benton City's various funds.

#### 001 – General Fund –

- General Property Taxes (60%)
- Sales and use Taxes
- Utility and Franchise Taxes
- Leasehold Excise Taxes
- Gambling taxes
- Business Licenses
- Building Permits
- Animal Licenses
- Criminal Justice Funds
- Liquor Excise Taxes
- Liquor Board Profits
- Investment Interest
- Other Misc. Revenue

#### 101 – Street Fund –

- General Property Taxes (40%)
- Grants/Loans
- Motor Vehicle Fuel Taxes
- Investment Interest

#### 302 – Park Fund –

- Sales and Use Taxes
- Grants/Loans
- Park Rental Fees
- Investment Interest

#### 350 – I-82 Business Park Fund –

- Grants/Loans

#### 401 – Water -

- Water User Fees
- Extra Services
- Investment Interest

#### 402 – Sewer –

- Sewer User Fees
- Extra Services
- Investment Interest

## CITY LOANS/DEBT SERVICE

### Loan #PW-98-78898-005

### Benton City Zone 2 Tank

This loan was obtained to update the City drinking water.

Year Issue: 1998

Payoff Date: 2019

Approved Amount: \$ 177,084

Interest: 3.35%

Draws Taken: \$ 177,084.00

Balance (as of 12/31/2015): \$ 37,518.48

Project Status: Completed

### Loan #PW-00-691-006

### System Chlorination & Zone 2 Tank

This loan was obtained to update Zone 2 Tank and the Chlorination System.

Year Issue: 2000

Payoff Date: 2020

Approved Amount: \$ 359,995.50

Interest: 1.0%

Draws Taken: \$ 359,995.50

Balance (as of 12/31/2015): \$ 90,748.33

Project Status: Completed

### Loan # LO30025AP

### WWTP Construction

This loan was obtained to build and update the City Wastewater Treatment Plant.

Year Issue: 2003

Payoff Date: 2024

Approved Amount: \$ 2,175,000

Interest: 0.0%

Draws Taken: \$ 2,068,165.75

Balance (as of 12/31/2015): \$ 901,508.22

Project Status: Completed

### Loan # LO30025B

### WWTP Construction

This loan was obtained to complete the second phase of the City Wastewater Treatment Plant.

Year Issue: 2008

Payoff Date: 2027

Approved Amount: \$ 206,834.25

Interest: 0.0%

Draws Taken: \$106,318.91

Balance (as of 12/31/2015): \$ 65,426.74

Project Status: Completed

### Loan # Bank of New York

### 97 Revenue Bond

Upgrades to the Water/Sewer System 1997.

Year Issue: 1997

Payoff Date: 2016

Project Status: Completed

Balance (as of 12/31/2015): \$ 0

### DWSRF Loan

### Well No. 05

Construction of Well No. 5

Year Issue: 2013

Payoff Date: \_\_\_\_\_

Project Status: In Process

Balance (as of 9/30/2015): \$ 183,67

**PAID**

2016

City of Benton City

Five Year Budget

Comparison

Summary

## 5 YEAR BUDGET COMPARISON

City Of Benton City  
MCAG #: 199

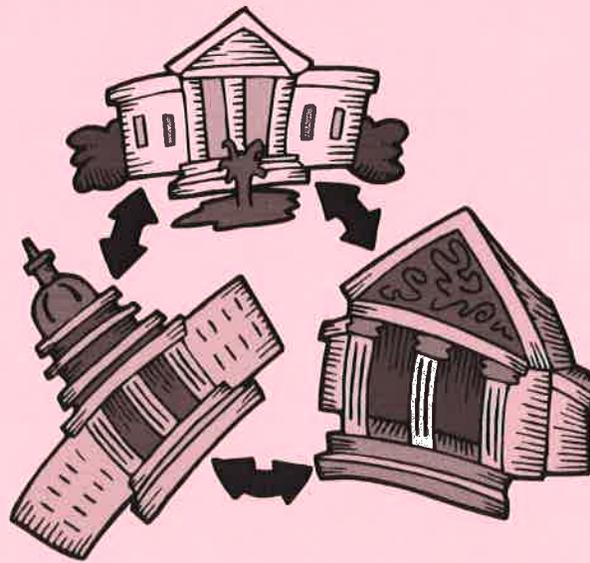
Time: 11:20:18 Date: 10/06/2015  
Page: 1

Account	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2015 Appropriated	2016 Appropriated
001 Current Expense Fund	1,175,575.25	1,381,453.72	1,441,261.83	1,297,046.51	1,488,364.80	1,707,342.74
101 City Street Fund	345,585.84	380,263.41	884,361.47	383,324.07	737,194.35	566,345.89
103 Sos Archive Grant	3,144.06	6,144.06	10,155.63	4,696.41	3,098.55	9,196.41
106	9,881.92					
302 Park & Recreation Fund	189,033.46	213,781.50	185,409.67	151,167.38	210,782.89	185,242.74
305 City Hall Construction Fund						250,000.00
350 I-82 Business/Industrial Park	18,737.74	17,956.91	27,996.41	28,102.76	28,096.89	28,305.94
401 Water Fund	696,111.43	795,622.67	672,609.46	392,463.56	867,249.07	788,986.14
402 Sewer Fund	910,727.65	1,048,665.22	1,125,034.15	1,060,399.77	1,246,012.09	1,274,807.04
406 Sewer/water Capital Improvement	116,198.88	118,823.17	124,989.16	100,416.46	105,952.52	94,592.62
407 Sewer/water Capital Maint.	57,729.34	107,729.34	132,729.34	132,729.34	182,729.34	257,729.34
409 Bond Redemption Fund	58,496.40	63,396.40	59,392.90	36,500.00	45,491.15	
410 Bond Reserve Fund	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	
	3,621,221.97	4,173,836.40	4,703,940.02	3,626,846.26	4,954,971.65	5,162,548.86
001 Current Expense Fund	925,489.22	972,914.44	945,546.49	685,374.83	1,488,364.80	1,707,342.74
101 City Street Fund	218,166.65	215,800.80	675,100.40	245,307.68	737,194.35	566,345.89
103 Sos Archive Grant		988.43	5,459.22		3,098.55	9,196.41
106	9,881.92					
302 Park & Recreation Fund	16,872.35	64,704.16	49,161.38	74,179.84	210,782.89	185,242.74
305 City Hall Construction Fund						250,000.00
350 I-82 Business/Industrial Park	950.00	68.23			28,096.89	28,305.94
401 Water Fund	404,664.55	614,399.32	615,371.69	322,037.85	867,249.07	788,986.14
402 Sewer Fund	471,211.10	553,477.59	557,133.49	316,451.28	1,246,012.09	1,274,807.04
406 Sewer/water Capital Improvement			28,596.54	10,000.00	105,952.52	94,592.62
407 Sewer/water Capital Maint.					182,729.34	257,729.34
409 Bond Redemption Fund	40,500.00	44,003.50	41,955.39	36,500.00	45,491.15	
410 Bond Reserve Fund				40,000.00	40,000.00	
	2,087,735.79	2,466,356.47	2,918,324.60	1,729,851.48	4,954,971.65	5,162,548.86
FUNDS GAIN/LOSS:						
	1,533,486.18	1,707,479.93	1,785,615.42	1,896,994.78	0.00	0.00

2016

City of Benton City

Line Item Budget  
by Fund



# Current Expense Fund 001



## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 1

001 Current Expense Fund 01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
----------	--------------	----------	-----------	--

### 308 Beginning Balances

308 80 00 00	Beginning Fund Balance	584,989.74	0.00	584,989.74	0.0%
<b>308 Beginning Balances</b>		<b>584,989.74</b>	<b>0.00</b>	<b>584,989.74</b>	<b>0.0%</b>

### 310 Taxes

311 10 00 00	General Property Taxes (60%)	90,000.00	0.00	90,000.00	0.0%
313 11 00 01	Retail Sales /use Tax	335,000.00	0.00	335,000.00	0.0%
313 15 00 01	Public Safety Tax	90,000.00	0.00	90,000.00	0.0%
313 71 00 00	Criminal Justice Funding-lp	60,000.00	0.00	60,000.00	0.0%
316 42 00 01	Water Utility Tax	30,500.00	0.00	30,500.00	0.0%
316 44 00 01	Sewer Utility Tax	35,500.00	0.00	35,500.00	0.0%
316 45 00 01	Disposal Tax 6%	23,000.00	0.00	23,000.00	0.0%
316 46 00 00	Business Tax - Cable	6,000.00	0.00	6,000.00	0.0%
316 47 00 00	Business Tax-telephone	80,000.00	0.00	80,000.00	0.0%
316 48 00 00	Business Tax-electric	140,000.00	0.00	140,000.00	0.0%
316 81 00 01	Punch Boards/pull Tabs 49% P	0.00	0.00	0.00	0.0%
316 81 00 02	Punch Boards/pull Tabs 51% S	0.00	0.00	0.00	0.0%
316 83 00 01	Amusement Games 49% (parks)	0.00	0.00	0.00	0.0%
316 83 00 02	Amusement Games 51% (securit	0.00	0.00	0.00	0.0%
<b>310 Taxes</b>		<b>890,000.00</b>	<b>0.00</b>	<b>890,000.00</b>	<b>0.0%</b>

### 320 Licenses & Permits

321 30 00 01	Fireworks Permit	50.00	0.00	50.00	0.0%
321 91 00 00	Franchise Fees-cable Tv	12,000.00	0.00	12,000.00	0.0%
321 99 00 00	Business Licenses	14,000.00	0.00	14,000.00	0.0%
322 10 01 00	Building Permits	20,000.00	0.00	20,000.00	0.0%
322 30 00 00	Animal Licenses	4,500.00	0.00	4,500.00	0.0%
322 90 00 01	Special Event Permits	100.00	0.00	100.00	0.0%
<b>320 Licenses &amp; Permits</b>		<b>50,650.00</b>	<b>0.00</b>	<b>50,650.00</b>	<b>0.0%</b>

### 330 State Generated Revenues

334 03 11 00	Shoreline Master Plan Grant	0.00	0.00	0.00	0.0%
335 00 91 00	Privilage Tax/Energy Northwest/WPPS	29,000.00	0.00	29,000.00	0.0%
336 00 98 00	City Assistance	65,000.00	0.00	65,000.00	0.0%
336 06 21 00	Criminal Justice - Violent Crime	1,000.00	0.00	1,000.00	0.0%
336 06 25 00	Criminal Justice-contract	5,300.00	0.00	5,300.00	0.0%
336 06 26 00	Cj Special Programs	3,000.00	0.00	3,000.00	0.0%
336 06 51 00	Dui-cities	450.00	0.00	450.00	0.0%
336 06 94 00	Liquor Excise Tax	6,000.00	0.00	6,000.00	0.0%
336 06 95 00	Liquor Board Profits	20,000.00	0.00	20,000.00	0.0%
<b>330 State Generated Revenues</b>		<b>129,750.00</b>	<b>0.00</b>	<b>129,750.00</b>	<b>0.0%</b>

### 340 Charges For Services

341 75 00 00	Sale Of City Maps	3.00	0.00	3.00	0.0%
341 81 00 01	Photostating/copies	25.00	0.00	25.00	0.0%
341 91 00 01	Filing Fees	0.00	0.00	0.00	0.0%
341 95 40 01	Notary Services	250.00	0.00	250.00	0.0%
343 95 01 00	Abatement-removal Of Hazards	0.00	0.00	0.00	0.0%
344 10 00 00	City Crew Services	0.00	0.00	0.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
 MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
 Page: 2

001 Current Expense Fund 01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
<b>340 Charges For Services</b>				
345 23 00 01 Animal Fines/impound	500.00	0.00	500.00	0.0%
345 23 00 02 Animal Board/care	200.00	0.00	200.00	0.0%
345 81 00 00 Zoning / Subdivision Fees	2,000.00	0.00	2,000.00	0.0%
345 83 00 00 Plan Checking Fee	10,000.00	0.00	10,000.00	0.0%
<b>340 Charges For Services</b>	<b>12,978.00</b>	<b>0.00</b>	<b>12,978.00</b>	<b>0.0%</b>
<b>350 Fines &amp; Forfeitures</b>				
359 00 00 01 Business License Late Fees	500.00	0.00	500.00	0.0%
359 00 00 02 Animal License Late Fees	1,200.00	0.00	1,200.00	0.0%
359 90 00 00 Code Violation Penalty	500.00	0.00	500.00	0.0%
369 40 00 01 Restitution Paid To City	0.00	0.00	0.00	0.0%
<b>350 Fines &amp; Forfeitures</b>	<b>2,200.00</b>	<b>0.00</b>	<b>2,200.00</b>	<b>0.0%</b>
<b>360 Misc Revenues</b>				
361 11 00 00 Interest- General Fund	350.00	0.00	350.00	0.0%
361 40 00 00 Local Sales Interest	150.00	0.00	150.00	0.0%
362 40 01 00 Facilities Rentals	2,000.00	0.00	2,000.00	0.0%
362 50 00 00 Space Lease	32,000.00	0.00	32,000.00	0.0%
367 11 72 00 Library Donation	0.00	0.00	0.00	0.0%
369 10 00 00 Sale Of Scrap And Junk	100.00	0.00	100.00	0.0%
369 81 00 00 Cashier Overage	0.00	0.00	0.00	0.0%
369 90 00 01 Other Rev (Reimbursements)	0.00	0.00	0.00	0.0%
369 90 00 02 Other Misc. Revenue	0.00	0.00	0.00	0.0%
<b>360 Misc Revenues</b>	<b>34,600.00</b>	<b>0.00</b>	<b>34,600.00</b>	<b>0.0%</b>
<b>380 Non Revenues</b>				
386 00 01 00 Bldg. Surcharge State Portion	175.00	0.00	175.00	0.0%
386 10 00 00 Facilities Deposits	2,000.00	0.00	2,000.00	0.0%
388 00 00 00 Increases/decrease Bank Reco	0.00	0.00	0.00	0.0%
<b>380 Non Revenues</b>	<b>2,175.00</b>	<b>0.00</b>	<b>2,175.00</b>	<b>0.0%</b>
<b>390 Other Revenues</b>				
395 10 00 00 Sale Of I-82 Land	0.00	0.00	0.00	0.0%
398 46 00 01 Insurance Recoveries	0.00	0.00	0.00	0.0%
<b>390 Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>001</b>				
<b>380 Non Revenues</b>				
380 00 00 00 Non Revenue	0.00	0.00	0.00	0.0%
<b>380 Non Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>001</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 3

001 Current Expense Fund		01/01/2016 To: 12/31/2016			
Revenues	Amt Budgeted	Revenues	Remaining		
<b>Fund Revenues:</b>	<b>1,707,342.74</b>	<b>0.00</b>	<b>1,707,342.74</b>	<b>0.0%</b>	
Expenditures	Amt Budgeted	Expenditures	Remaining		
<b>511 Legislative</b>					
511 30 31 00 Official Publications- Ord/Mtng Notices	2,000.00	0.00	2,000.00	0.0%	
511 60 10 00 Council Wages	11,000.00	0.00	11,000.00	0.0%	
511 60 20 00 Council Personnel Benefits	800.00	0.00	800.00	0.0%	
511 60 35 01 Council Chamber -Equipment	1,500.00	0.00	1,500.00	0.0%	
511 60 43 00 Council Travel	100.00	0.00	100.00	0.0%	
511 60 43 01 Council Lodging/meals	500.00	0.00	500.00	0.0%	
511 60 49 02 Training	200.00	0.00	200.00	0.0%	
<b>511 Legislative</b>	<b>16,100.00</b>	<b>0.00</b>	<b>16,100.00</b>	<b>0.0%</b>	
<b>513 Executive</b>					
513 10 10 00 Mayor Salary/wages	9,600.00	0.00	9,600.00	0.0%	
513 10 20 00 Mayor Personnel Benefits	900.00	0.00	900.00	0.0%	
513 10 31 00 Supplies-mayor	50.00	0.00	50.00	0.0%	
513 10 43 00 Travel	100.00	0.00	100.00	0.0%	
513 10 43 02 Lodging/meals	100.00	0.00	100.00	0.0%	
513 10 49 00 Misc Expense	100.00	0.00	100.00	0.0%	
513 10 49 01 Training	100.00	0.00	100.00	0.0%	
513 10 49 03 Misc & Other Memberships	1,000.00	0.00	1,000.00	0.0%	
513 10 49 05 AWC Membership	1,700.00	0.00	1,700.00	0.0%	
513 10 49 06 Bfgc Membership	1,600.00	0.00	1,600.00	0.0%	
<b>513 Executive</b>	<b>15,250.00</b>	<b>0.00</b>	<b>15,250.00</b>	<b>0.0%</b>	
<b>514 Administration</b>					
514 20 49 00 Cashier Shortage	0.00	0.00	0.00	0.0%	
514 23 10 00 Admin Salaries/Wages	105,000.00	0.00	105,000.00	0.0%	
514 23 20 00 Fin/adm Personnel Benefits	47,000.00	0.00	47,000.00	0.0%	
514 23 31 00 Office Supplies	4,500.00	0.00	4,500.00	0.0%	
514 23 41 01 Software Mtc Agreement(50%)	3,000.00	0.00	3,000.00	0.0%	
514 23 41 02 Audit (40%)	0.00	0.00	0.00	0.0%	
514 23 42 01 Telephone-land (40%)	6,000.00	0.00	6,000.00	0.0%	
514 23 42 02 Postage (5%)	400.00	0.00	400.00	0.0%	
514 23 42 03 Telephone - Mobile (10%)	600.00	0.00	600.00	0.0%	
514 23 43 01 Travel/mileage	1,000.00	0.00	1,000.00	0.0%	
514 23 43 02 Lodging/meals	1,000.00	0.00	1,000.00	0.0%	
514 23 49 00 Advertising	0.00	0.00	0.00	0.0%	
514 23 49 01 Other Misc. Admin. Expense	0.00	0.00	0.00	0.0%	
514 23 49 03 Training/seminars	1,500.00	0.00	1,500.00	0.0%	
514 27 41 00 Bank Charges	5,000.00	0.00	5,000.00	0.0%	
514 27 41 01 Visa\mastercard Charges 20%	800.00	0.00	800.00	0.0%	
514 30 49 01 Filing Fees	500.00	0.00	500.00	0.0%	
514 40 51 00 Election Expenditures	5,000.00	0.00	5,000.00	0.0%	
518 30 46 00 Claims Paid By City	0.00	0.00	0.00	0.0%	
<b>514 Administration</b>	<b>181,300.00</b>	<b>0.00</b>	<b>181,300.00</b>	<b>0.0%</b>	
<b>515 Legal Services</b>					
515 30 41 00 Legal Services	50,000.00	0.00	50,000.00	0.0%	

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 4

001 Current Expense Fund 01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>515 Legal Services</b>				
515 30 41 01 Hearing Examiner Services	1,000.00	0.00	1,000.00	0.0%
515 Legal Services	51,000.00	0.00	51,000.00	0.0%
<b>518 Central Services</b>				
518 10 31 04 Water Cooler/Supplies	850.00	0.00	850.00	0.0%
518 20 44 00 City Property Assessments - General	100.00	0.00	100.00	0.0%
518 30 31 00 Janitorial Supplies	3,000.00	0.00	3,000.00	0.0%
518 30 31 01 City Hall-Operating Supplies	2,000.00	0.00	2,000.00	0.0%
518 30 31 02 City Hall-Repair/mtc Supplies	1,000.00	0.00	1,000.00	0.0%
518 30 31 03 City American Flags	400.00	0.00	400.00	0.0%
518 30 31 04 City Hall- Operating Equipment	2,000.00	0.00	2,000.00	0.0%
518 30 41 01 Administrative Costs-Graffiti Abatement	1,500.00	0.00	1,500.00	0.0%
518 30 46 01 WCIA Pool Insurance General (12%)	4,500.00	0.00	4,500.00	0.0%
518 30 47 00 Solid Waste - Maint. Shop	5,000.00	0.00	5,000.00	0.0%
518 30 47 01 City Hall- Electricity	4,500.00	0.00	4,500.00	0.0%
518 30 47 02 City Hall-Water/sewer	1,000.00	0.00	1,000.00	0.0%
518 30 48 01 City Hall-Repair/mtc By Others	1,500.00	0.00	1,500.00	0.0%
518 76 40 01 Duplicating Services By Others	0.00	0.00	0.00	0.0%
518 76 49 01 Metered Copies	1,500.00	0.00	1,500.00	0.0%
518 80 42 00 City Website Development & Maintenance	2,000.00	0.00	2,000.00	0.0%
518 Central Services	30,850.00	0.00	30,850.00	0.0%
<b>521 Law Enforcement</b>				
521 20 51 00 B C S O Contract	315,000.00	0.00	315,000.00	0.0%
521 Law Enforcement	315,000.00	0.00	315,000.00	0.0%
<b>522 Fire Control</b>				
522 20 49 01 Emergency Mgt Membership	3,000.00	0.00	3,000.00	0.0%
522 30 41 00 Fire Inspections (Contracted)	4,000.00	0.00	4,000.00	0.0%
522 Fire Control	7,000.00	0.00	7,000.00	0.0%
<b>524 Protective Inspections</b>				
524 10 31 00 Bldg/Code-Office Supplies	200.00	0.00	200.00	0.0%
524 10 42 01 Bldg./Code- Postage (15%)	1,200.00	0.00	1,200.00	0.0%
524 10 49 00 Bldg/Code- Memberships	50.00	0.00	50.00	0.0%
524 10 49 01 Bldg/Code- Uniforms	1,500.00	0.00	1,500.00	0.0%
524 10 49 02 Bldg/Code- Training/seminars	1,000.00	0.00	1,000.00	0.0%
524 60 10 01 Salary-code Enfcmt Officer	53,000.00	0.00	53,000.00	0.0%
524 60 20 01 Code Enforcement- Personnel Benefits	26,000.00	0.00	26,000.00	0.0%
524 Protective Inspections	82,950.00	0.00	82,950.00	0.0%
<b>537 Garbage &amp; Solid Waste Utilitys</b>				
537 00 49 00 Solid Waste Management- Contract	2,000.00	0.00	2,000.00	0.0%
537 Garbage & Solid Waste Utilitys	2,000.00	0.00	2,000.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 5

001 Current Expense Fund 01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

**539 Other Environment Services**

539 20 40 01	Temp. Employee- Spring Clean Up	0.00	0.00	0.00	0.0%
<b>539 Other Environment Services</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

**553 Veterans Services**

553 70 51 00	Clean Air Assessment	2,400.00	0.00	2,400.00	0.0%
<b>553 Veterans Services</b>		<b>2,400.00</b>	<b>0.00</b>	<b>2,400.00</b>	<b>0.0%</b>

**554 Child Care Services**

554 30 31 00	Animal Control Supplies	500.00	0.00	500.00	0.0%
554 30 31 01	Animal Control Equipment	1,000.00	0.00	1,000.00	0.0%
554 30 31 03	Animal Control-board/care	400.00	0.00	400.00	0.0%
554 30 41 00	Animal Control- Euthenasia	200.00	0.00	200.00	0.0%
554 30 48 01	Animal Control Kennel Improvements	2,000.00	0.00	2,000.00	0.0%
<b>554 Child Care Services</b>		<b>4,100.00</b>	<b>0.00</b>	<b>4,100.00</b>	<b>0.0%</b>

**558 Planning & Community Devel**

558 20 41 00	Comprehensive Plan Update	45,000.00	0.00	45,000.00	0.0%
558 50 41 00	Bldg. Inspections-contracted	35,000.00	0.00	35,000.00	0.0%
558 60 41 00	Shoreline Master Plan Update	0.00	0.00	0.00	0.0%
558 60 41 01	Engineering	30,000.00	0.00	30,000.00	0.0%
558 60 49 00	Misc. Expense	0.00	0.00	0.00	0.0%
558 70 41 00	Administrative Costs-EDC	40,000.00	0.00	40,000.00	0.0%
<b>558 Planning &amp; Community Devel</b>		<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.0%</b>

**566 Substance Abuse**

566 00 51 00	Substance Abuse-alcoholism	1,000.00	0.00	1,000.00	0.0%
<b>566 Substance Abuse</b>		<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.0%</b>

**572 Libraries**

572 10 46 01	WCIA Pool Insurance- Library (12%)	4,500.00	0.00	4,500.00	0.0%
572 50 31 01	Library - Landcaping Supplies	1,000.00	0.00	1,000.00	0.0%
572 50 41 01	Library - Annual Alarm Monitoring	700.00	0.00	700.00	0.0%
572 50 45 01	Libraries - Mat Rental	250.00	0.00	250.00	0.0%
572 50 47 00	Library-Garbage Service	1,000.00	0.00	1,000.00	0.0%
572 50 47 02	Library- Electricity	5,000.00	0.00	5,000.00	0.0%
572 50 47 03	Library Water /Sewer	1,000.00	0.00	1,000.00	0.0%
572 50 53 00	Library- Irrigation Assessment	700.00	0.00	700.00	0.0%
<b>572 Libraries</b>		<b>14,150.00</b>	<b>0.00</b>	<b>14,150.00</b>	<b>0.0%</b>

**573 Spectator & Community Events**

573 80 47 00	Parks- Irrigation Assessment	2,500.00	0.00	2,500.00	0.0%
573 90 31 01	City Celebrations	1,000.00	0.00	1,000.00	0.0%
573 90 31 02	Downtown Flowers	1,000.00	0.00	1,000.00	0.0%
573 90 40 01	Annual Fireworks Contract	4,500.00	0.00	4,500.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 6

001 Current Expense Fund 01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

### 573 Spectator & Community Events

573 Spectator & Community Events	9,000.00	0.00	9,000.00	0.0%
----------------------------------	----------	------	----------	------

### 575 Cultural & Recreational Fac

575 50 40 01 Community Center-Mat Rental	250.00	0.00	250.00	0.0%
575 50 47 01 Community Center- Water/Sewer	2,000.00	0.00	2,000.00	0.0%
575 50 47 02 Community Center- Electricity	200.00	0.00	200.00	0.0%
575 Cultural & Recreational Fac	2,450.00	0.00	2,450.00	0.0%

### 576 Park Facilities

576 80 10 00 Park Facilities - Salary/wages	60,000.00	0.00	60,000.00	0.0%
576 80 20 00 Park Facilities - Personnel Benefits	32,000.00	0.00	32,000.00	0.0%
576 80 31 01 Parks Facilities- Operating Supplies	5,000.00	0.00	5,000.00	0.0%
576 80 31 02 Parks Facilities-Repair Supplies	7,500.00	0.00	7,500.00	0.0%
576 80 31 04 Park Facilities - Landscaping Supplies	7,500.00	0.00	7,500.00	0.0%
576 80 32 01 Park Facilities - Fuel	1,000.00	0.00	1,000.00	0.0%
576 80 35 01 Parks Facilities- Operating Equipment	10,000.00	0.00	10,000.00	0.0%
576 80 45 02 Parks Facilities - Equipment Rental	0.00	0.00	0.00	0.0%
576 80 46 01 WCIA Insurance Park Facilities (3%)	1,600.00	0.00	1,600.00	0.0%
576 80 47 01 Parks Facilities - Electricity	4,500.00	0.00	4,500.00	0.0%
576 80 47 02 Parks Facilities - Water/Sewer	5,000.00	0.00	5,000.00	0.0%
576 80 48 01 Parks Facilities- Repair/mtnce. By Others	7,500.00	0.00	7,500.00	0.0%
576 80 49 01 Park Facilities - Sanitation Services	6,000.00	0.00	6,000.00	0.0%
576 Park Facilities	147,600.00	0.00	147,600.00	0.0%

### 580 Non Expenditures

589 40 00 02 Cmmnity Center Deposit Refun	1,500.00	0.00	1,500.00	0.0%
580 Non Expenditures	1,500.00	0.00	1,500.00	0.0%

### 594 Capital Expenditures

594 18 60 01 Capital Outlay- Truck	20,000.00	0.00	20,000.00	0.0%
594 18 62 03 City Shop Building (50%)	35,000.00	0.00	35,000.00	0.0%
594 18 64 01 Capital-lease-copier	2,000.00	0.00	2,000.00	0.0%
594 18 64 02 Capital-lease-postage Meter	4,500.00	0.00	4,500.00	0.0%
594 18 64 04 Capital Outlay- Furniture/safe	3,000.00	0.00	3,000.00	0.0%
594 18 64 06 Capital Outlay-comp Upgrades	2,000.00	0.00	2,000.00	0.0%
594 72 62 01 Capital Facility Bc-library	20,000.00	0.00	20,000.00	0.0%
594 76 64 00 Capital Exp, Equipment/Mower	10,000.00	0.00	10,000.00	0.0%
594 Capital Expenditures	96,500.00	0.00	96,500.00	0.0%

### 597 Interfund Transfers

597 00 05 00 Transfer To #305- City Hall Construction	200,000.00	0.00	200,000.00	0.0%
597 00 08 05 Transfer #350 - 1-82 Biz Park	0.00	0.00	0.00	0.0%
597 00 08 06 Transfer #302- Parks	75,000.00	0.00	75,000.00	0.0%
597 00 08 07 Transfer To #103 -archive Fu	5,000.00	0.00	5,000.00	0.0%
597 42 01 02 Transfer To Streets - #101	100,000.00	0.00	100,000.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 7

001 Current Expense Fund 01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

597 Interfund Transfers

597 Interfund Transfers	380,000.00	0.00	380,000.00	0.0%
-------------------------	------------	------	------------	------

999 Ending Balance

508 80 01 00 Ending Fund Balance	196,992.74	0.00	196,992.74	0.0%
----------------------------------	------------	------	------------	------

999 Ending Balance	196,992.74	0.00	196,992.74	0.0%
--------------------	------------	------	------------	------

**001**

580 Non Expenditures

586 01 00 00 Bldg. Surcharge-state Portio	200.00	0.00	200.00	0.0%
---	--------	------	--------	------

580 Non Expenditures	200.00	0.00	200.00	0.0%
----------------------	--------	------	--------	------

<b>001</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.0%</b>
------------	---------------	-------------	---------------	-------------

<b>Fund Expenditures:</b>	<b>1,707,342.74</b>	<b>0.00</b>	<b>1,707,342.74</b>	<b>0.0%</b>
---------------------------	---------------------	-------------	---------------------	-------------

<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		
-------------------------------	-------------	-------------	--	--



# Street Fund

101



## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 8

01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
----------	--------------	----------	-----------	--

### 308 Beginning Balances

308 80 01 01 Beginning Fund Balance	231,295.89	0.00	231,295.89	0.0%
308 Beginning Balances	231,295.89	0.00	231,295.89	0.0%

### 310 Taxes

311 10 01 01 General Property 40%	68,000.00	0.00	68,000.00	0.0%
310 Taxes	68,000.00	0.00	68,000.00	0.0%

### 320 Licenses & Permits

322 40 00 00 Street/curb Permits	750.00	0.00	750.00	0.0%
322 40 01 00 Street Patching/street Cuts	1,000.00	0.00	1,000.00	0.0%
320 Licenses & Permits	1,750.00	0.00	1,750.00	0.0%

### 330 State Generated Revenues

334 03 70 00 Street Grant Benton County	0.00	0.00	0.00	0.0%
334 04 80 06 Port Of Kennewick	0.00	0.00	0.00	0.0%
334 04 80 08 State Rev. - TIB Dale Ave.	0.00	0.00	0.00	0.0%
334 04 80 09 State Rev. - TIB 8th Street Sidewalk	0.00	0.00	0.00	0.0%
334 04 80 10 State Rev. TIB- Street Light Feasibility	0.00	0.00	0.00	0.0%
334 04 80 11 State Rev- TIB - 9th Street Sidewalk	100,000.00	0.00	100,000.00	0.0%
336 00 87 00 Motor Vehicle Fuel Tax	65,000.00	0.00	65,000.00	0.0%
330 State Generated Revenues	165,000.00	0.00	165,000.00	0.0%

### 360 Misc Revenues

361 11 01 01 Interest- Streets	300.00	0.00	300.00	0.0%
360 Misc Revenues	300.00	0.00	300.00	0.0%

### 380 Non Revenues

386 41 63 01 Deposit- In Lieu Of Sidewalk Construction	0.00	0.00	0.00	0.0%
380 Non Revenues	0.00	0.00	0.00	0.0%

### 397 Interfund Transfers

397 00 01 02 Transfer From #001	100,000.00	0.00	100,000.00	0.0%
397 Interfund Transfers	100,000.00	0.00	100,000.00	0.0%

<b>Fund Revenues:</b>	<b>566,345.89</b>	<b>0.00</b>	<b>566,345.89</b>	<b>0.0%</b>
-----------------------	-------------------	-------------	-------------------	-------------

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

### 542 Streets - Maintenance

542 30 10 00 Streets Salaries/wages	40,000.00	0.00	40,000.00	0.0%
542 30 20 00 Streets Personnel Benefits	20,500.00	0.00	20,500.00	0.0%
542 30 31 00 Operating Supplies	1,000.00	0.00	1,000.00	0.0%
542 30 31 01 Cold Mix-Asphalt Patching	3,000.00	0.00	3,000.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
MCA# #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 9

01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>542 Streets - Maintenance</b>				
542 30 31 02 Vehicle Supplies/Maintenance	3,000.00	0.00	3,000.00	0.0%
542 30 31 03 Repair & Maintenance Supplie	5,000.00	0.00	5,000.00	0.0%
542 30 32 01 Street Maintenance- Fuel Consumed	4,000.00	0.00	4,000.00	0.0%
542 30 45 00 Equipment Rental	2,000.00	0.00	2,000.00	0.0%
542 30 48 00 Repair & Maint. By Others	7,000.00	0.00	7,000.00	0.0%
542 63 41 01 Street Lighting -Maintenance	1,000.00	0.00	1,000.00	0.0%
542 63 47 00 Street Lighting-Electricity	8,000.00	0.00	8,000.00	0.0%
542 64 31 00 Traffic Control Devices	3,000.00	0.00	3,000.00	0.0%
542 64 31 01 Street Signs	500.00	0.00	500.00	0.0%
542 64 63 00 Stripping On Roads/street	10,000.00	0.00	10,000.00	0.0%
542 66 31 01 Snow Removal- Sand	2,000.00	0.00	2,000.00	0.0%
542 66 31 02 Snow Removal - Vehicle Supplies	1,000.00	0.00	1,000.00	0.0%
542 67 40 01 Street Sweeping	6,000.00	0.00	6,000.00	0.0%
542 70 31 01 Roadside - Gravel	4,000.00	0.00	4,000.00	0.0%
542 70 31 02 Roadside-Weed Control Supplies	5,000.00	0.00	5,000.00	0.0%
<b>542 Streets - Maintenance</b>	<b>126,000.00</b>	<b>0.00</b>	<b>126,000.00</b>	<b>0.0%</b>
<b>543 Streets Admin &amp; Overhead</b>				
543 30 10 00 Rd/st Adm. Salaries/wages	15,000.00	0.00	15,000.00	0.0%
543 30 20 00 Rd/st. Adm. Personnel Benefi	7,000.00	0.00	7,000.00	0.0%
543 30 41 00 Engineering	30,000.00	0.00	30,000.00	0.0%
543 30 41 01 Audit - (10%)	0.00	0.00	0.00	0.0%
543 30 49 01 Street Employee Certifications	500.00	0.00	500.00	0.0%
<b>543 Streets Admin &amp; Overhead</b>	<b>52,500.00</b>	<b>0.00</b>	<b>52,500.00</b>	<b>0.0%</b>
<b>580 Non Expenditures</b>				
586 41 63 01 Deposit Refund- In-Lieu Of Sidewalk	0.00	0.00	0.00	0.0%
<b>580 Non Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>594 Capital Expenditures</b>				
595 10 41 29 TIB-Dale Ave. - Engineering	0.00	0.00	0.00	0.0%
595 10 41 30 TIB- 9th Street Sidewalk- Eng.	15,000.00	0.00	15,000.00	0.0%
595 30 63 00 Overlays	0.00	0.00	0.00	0.0%
595 30 63 02 Slurry Seals (roads&streets)	0.00	0.00	0.00	0.0%
595 42 35 01 Street Equipment ( Small)	20,000.00	0.00	20,000.00	0.0%
595 50 63 01 Crack Seal(roads & Streets)	35,000.00	0.00	35,000.00	0.0%
595 61 63 01 8th Street Sidewalk	0.00	0.00	0.00	0.0%
595 61 63 02 SR 225 Walkway	0.00	0.00	0.00	0.0%
595 61 63 03 NorthEnd Street Improvements	60,000.00	0.00	60,000.00	0.0%
595 61 63 04 TIB- 9th Street Sidewalk Project	100,000.00	0.00	100,000.00	0.0%
595 70 31 00 Cap Exp-banners/h Decor	2,000.00	0.00	2,000.00	0.0%
<b>594 Capital Expenditures</b>	<b>232,000.00</b>	<b>0.00</b>	<b>232,000.00</b>	<b>0.0%</b>
<b>999 Ending Balance</b>				
508 80 01 01 Ending Fund Balance	155,845.89	0.00	155,845.89	0.0%
<b>999 Ending Balance</b>	<b>155,845.89</b>	<b>0.00</b>	<b>155,845.89</b>	<b>0.0%</b>

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 10

101 City Street Fund	01/01/2016 To: 12/31/2016			
Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>Fund Expenditures:</b>	<b>566,345.89</b>	<b>0.00</b>	<b>566,345.89</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		



# Archive Fund 103



## 2016 BUDGET POSITION

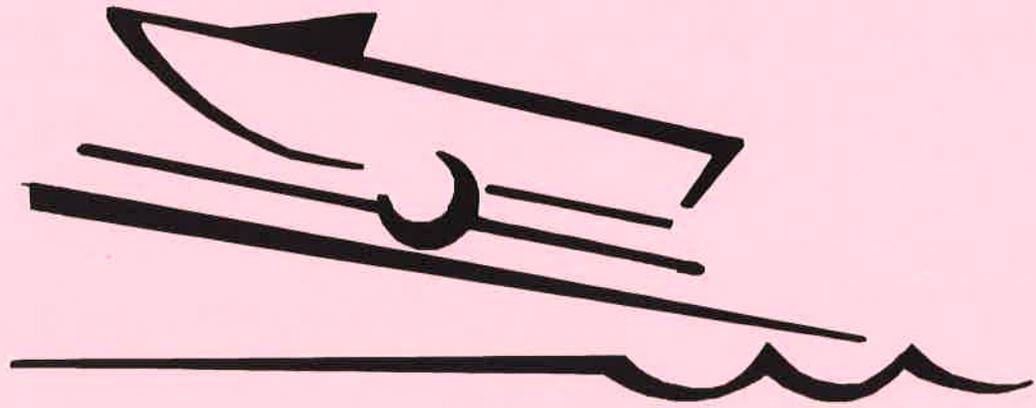
City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015

Page: 11

103 Sos Archive Grant 01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 80 01 03 Beginning Fund Balance	4,196.41	0.00	4,196.41	0.0%
308 Beginning Balances	4,196.41	0.00	4,196.41	0.0%
<b>397 Interfund Transfers</b>				
397 00 09 01 Transfer From #001	5,000.00	0.00	5,000.00	0.0%
397 Interfund Transfers	5,000.00	0.00	5,000.00	0.0%
<b>Fund Revenues:</b>	<b>9,196.41</b>	<b>0.00</b>	<b>9,196.41</b>	<b>0.0%</b>
Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>514 Administration</b>				
514 30 30 00 Archive Supplies	1,500.00	0.00	1,500.00	0.0%
514 30 31 01 BluePrint Scanner	6,000.00	0.00	6,000.00	0.0%
514 30 41 00 Digitization To State Archive	0.00	0.00	0.00	0.0%
514 Administration	7,500.00	0.00	7,500.00	0.0%
<b>999 Ending Balance</b>				
508 80 01 03 Ending Fund Balance	1,696.41	0.00	1,696.41	0.0%
999 Ending Balance	1,696.41	0.00	1,696.41	0.0%
<b>Fund Expenditures:</b>	<b>9,196.41</b>	<b>0.00</b>	<b>9,196.41</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		



**Park & Recreation  
Capital Improvement  
Fund  
302**



## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 12

302 Park & Recreation Fund 01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
----------	--------------	----------	-----------	--

**308 Beginning Balances**

308 80 03 02 Beginning Fund Balance	89,592.74	0.00	89,592.74	0.0%
308 Beginning Balances	89,592.74	0.00	89,592.74	0.0%

**310 Taxes**

318 34 00 00 Real Estate Excise Tax	20,000.00	0.00	20,000.00	0.0%
310 Taxes	20,000.00	0.00	20,000.00	0.0%

**360 Misc Revenues**

361 11 03 02 Interest -Parks/ Capital Projects	150.00	0.00	150.00	0.0%
367 11 00 00 Memorial Bench Application	500.00	0.00	500.00	0.0%
368 10 00 00 Park Fees	0.00	0.00	0.00	0.0%
360 Misc Revenues	650.00	0.00	650.00	0.0%

**390 Other Revenues**

395 10 00 01 Sale Of Aquatic Park Land	0.00	0.00	0.00	0.0%
390 Other Revenues	0.00	0.00	0.00	0.0%

**397 Interfund Transfers**

397 00 07 00 Transfer-in From General Fun	75,000.00	0.00	75,000.00	0.0%
397 Interfund Transfers	75,000.00	0.00	75,000.00	0.0%

<b>Fund Revenues:</b>	<b>185,242.74</b>	<b>0.00</b>	<b>185,242.74</b>	<b>0.0%</b>
-----------------------	-------------------	-------------	-------------------	-------------

Expenditures	Amt Budgeted	Expenditures	Remaining	
--------------	--------------	--------------	-----------	--

**576 Park Facilities**

576 80 40 00 Skate Park Improvements	25,000.00	0.00	25,000.00	0.0%
576 80 41 01 Skate Park Engineering	5,000.00	0.00	5,000.00	0.0%
576 80 41 02 Parks Engineering	4,000.00	0.00	4,000.00	0.0%
576 Park Facilities	34,000.00	0.00	34,000.00	0.0%

**594 Capital Expenditures**

594 73 62 02 Community Center Wall Project	50,000.00	0.00	50,000.00	0.0%
594 73 62 03 Community Center Door Replacement	6,000.00	0.00	6,000.00	0.0%
594 73 64 01 Community Center- Furnishings	2,000.00	0.00	2,000.00	0.0%
594 76 60 02 Memorial Bench	600.00	0.00	600.00	0.0%
594 76 61 01 City Wide Bike Trail -Gravel	5,000.00	0.00	5,000.00	0.0%
594 76 61 02 Butterfly Garden-Landscaping	500.00	0.00	500.00	0.0%
594 76 61 03 City Park Upgrades	20,000.00	0.00	20,000.00	0.0%
594 76 62 01 Tennis Court Improvements	5,000.00	0.00	5,000.00	0.0%
594 76 62 03 Park Improvements	20,000.00	0.00	20,000.00	0.0%
594 76 62 04 Legion Park Improvements	10,000.00	0.00	10,000.00	0.0%
594 76 64 02 City Park Benches	3,000.00	0.00	3,000.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
 MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
 Page: 13

302 Park & Recreation Fund		01/01/2016 To: 12/31/2016			
Expenditures	Amt Budgeted	Expenditures	Remaining		
<b>594 Capital Expenditures</b>					
594 Capital Expenditures	122,100.00	0.00	122,100.00	0.0%	
<b>999 Ending Balance</b>					
508 80 03 02 Ending Fund Balance	29,142.74	0.00	29,142.74	0.0%	
999 Ending Balance	29,142.74	0.00	29,142.74	0.0%	
<b>Fund Expenditures:</b>	<b>185,242.74</b>	<b>0.00</b>	<b>185,242.74</b>	<b>0.0%</b>	
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>			



**City Hall Construction  
Fund  
305**



## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 14

305 City Hall Construction Fund

01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
<b>397 Interfund Transfers</b>				
397 00 03 00 Transfer From #402	50,000.00	0.00	50,000.00	0.0%
397 00 04 00 Transfer From #401	0.00	0.00	0.00	0.0%
397 00 05 00 Transfer From #001	200,000.00	0.00	200,000.00	0.0%
<b>397 Interfund Transfers</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.0%</b>
<b>Fund Revenues:</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.0%</b>
Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>999 Ending Balance</b>				
508 00 00 00 Ending Balance	250,000.00	0.00	250,000.00	0.0%
<b>999 Ending Balance</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.0%</b>
<b>Fund Expenditures:</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		



# **I-82 Business Park Fund 350**



## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 15

01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 80 03 50 Beginning Fund Balance	28,155.94	0.00	28,155.94	0.0%
308 Beginning Balances	28,155.94	0.00	28,155.94	0.0%
<b>330 State Generated Revenues</b>				
337 07 03 50 Port Of Kenn. Contribution	0.00	0.00	0.00	0.0%
330 State Generated Revenues	0.00	0.00	0.00	0.0%
<b>360 Misc Revenues</b>				
361 11 03 50 Interest -I -82 Business Park	150.00	0.00	150.00	0.0%
360 Misc Revenues	150.00	0.00	150.00	0.0%
<b>397 Interfund Transfers</b>				
397 00 01 00 Transfer From #001	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%
<b>Fund Revenues:</b>	<b>28,305.94</b>	<b>0.00</b>	<b>28,305.94</b>	<b>0.0%</b>
Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>551 Welfare</b>				
558 70 41 01 I-82 Feasibility Study	0.00	0.00	0.00	0.0%
551 Welfare	0.00	0.00	0.00	0.0%
<b>591 Debt Service</b>				
558 60 41 05 I-82 Admin And Other Srvc	0.00	0.00	0.00	0.0%
591 58 70 00 Haeifc I-82 Prop Acq	0.00	0.00	0.00	0.0%
594 58 41 02 I-82 Constr. Observ. & Admin	0.00	0.00	0.00	0.0%
591 Debt Service	0.00	0.00	0.00	0.0%
<b>594 Capital Expenditures</b>				
594 58 41 00 I-82 Construction Engineering	5,000.00	0.00	5,000.00	0.0%
594 58 61 01 I-82 Roadway Construction	0.00	0.00	0.00	0.0%
594 Capital Expenditures	5,000.00	0.00	5,000.00	0.0%
<b>999 Ending Balance</b>				
508 80 03 50 Ending Fund Balance	23,305.94	0.00	23,305.94	0.0%
999 Ending Balance	23,305.94	0.00	23,305.94	0.0%
<b>Fund Expenditures:</b>	<b>28,305.94</b>	<b>0.00</b>	<b>28,305.94</b>	<b>0.0%</b>

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 16

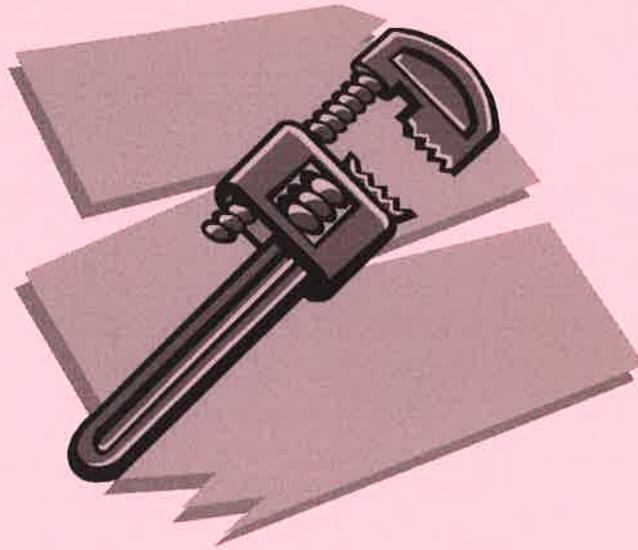
---

350 I-82 Business/industrial Park

01/01/2016 To: 12/31/2016

---

<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>
-------------------------------	-------------	-------------



# Water Fund

401



## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 17

01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 80 04 01 Beginning Fund Balance	103,736.14	0.00	103,736.14	0.0%
<b>308 Beginning Balances</b>	<b>103,736.14</b>	<b>0.00</b>	<b>103,736.14</b>	<b>0.0%</b>
<b>320 Licenses &amp; Permits</b>				
321 50 00 01 Hydrant Meter Rental	200.00	0.00	200.00	0.0%
<b>320 Licenses &amp; Permits</b>	<b>200.00</b>	<b>0.00</b>	<b>200.00</b>	<b>0.0%</b>
<b>330 State Generated Revenues</b>				
391 80 00 01 DWSRF Loan Proceeds	135,000.00	0.00	135,000.00	0.0%
<b>330 State Generated Revenues</b>	<b>135,000.00</b>	<b>0.00</b>	<b>135,000.00</b>	<b>0.0%</b>
<b>340 Charges For Services</b>				
343 40 00 00 Water Application Fees	250.00	0.00	250.00	0.0%
343 40 00 01 Water Hookup Fees	10,000.00	0.00	10,000.00	0.0%
343 40 00 02 Water Sales	519,000.00	0.00	519,000.00	0.0%
343 40 00 03 Water Reconnect/adm. Fees	7,500.00	0.00	7,500.00	0.0%
343 40 00 05 Water Sales- Bulk	500.00	0.00	500.00	0.0%
343 81 12 00 New Account Service Fee	1,500.00	0.00	1,500.00	0.0%
344 30 00 01 Water Line/ Meter Repair	500.00	0.00	500.00	0.0%
<b>340 Charges For Services</b>	<b>539,250.00</b>	<b>0.00</b>	<b>539,250.00</b>	<b>0.0%</b>
<b>350 Fines &amp; Forfeitures</b>				
359 90 00 04 Water Late Fees	5,500.00	0.00	5,500.00	0.0%
<b>350 Fines &amp; Forfeitures</b>	<b>5,500.00</b>	<b>0.00</b>	<b>5,500.00</b>	<b>0.0%</b>
<b>360 Misc Revenues</b>				
361 11 04 01 Interest -Water	300.00	0.00	300.00	0.0%
369 90 04 01 Water Misc. Revenue	0.00	0.00	0.00	0.0%
<b>360 Misc Revenues</b>	<b>300.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0.0%</b>
<b>380 Non Revenues</b>				
386 10 00 02 Water Meter Deposit	5,000.00	0.00	5,000.00	0.0%
<b>380 Non Revenues</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>390 Other Revenues</b>				
379 00 40 01 WSDOT Reimbursment - I-82 Roundabout	0.00	0.00	0.00	0.0%
<b>390 Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Fund Revenues:</b>	<b>788,986.14</b>	<b>0.00</b>	<b>788,986.14</b>	<b>0.0%</b>
<b>Expenditures</b>	<b>Amt Budgeted</b>	<b>Expenditures</b>	<b>Remaining</b>	

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 18

01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>514 Administration</b>				
514 23 41 05 Audit (25%)	0.00	0.00	0.00	0.0%
514 Administration	0.00	0.00	0.00	0.0%
<b>534 Water Utilities</b>				
534 11 10 00 Mtc/adm. Salaries/wages	130,000.00	0.00	130,000.00	0.0%
534 11 20 00 Mtc/adm. Personnel Benefits	60,000.00	0.00	60,000.00	0.0%
534 11 31 01 Office Supplies	500.00	0.00	500.00	0.0%
534 11 42 01 Telephone-land (30%)	5,200.00	0.00	5,200.00	0.0%
534 11 42 02 Postage (40%)	3,500.00	0.00	3,500.00	0.0%
534 11 42 03 Employee Uniforms	2,000.00	0.00	2,000.00	0.0%
534 11 42 04 Telephone - Mobile (45%)	2,750.00	0.00	2,750.00	0.0%
534 11 43 00 Travel	200.00	0.00	200.00	0.0%
534 11 43 01 Meals/lodging	200.00	0.00	200.00	0.0%
534 11 47 01 Electricity	15,000.00	0.00	15,000.00	0.0%
534 11 47 02 Water/sewer (Shop/Lab 50%)	600.00	0.00	600.00	0.0%
534 11 49 01 Filing Fees	500.00	0.00	500.00	0.0%
534 11 49 02 Misc. Expense-other	0.00	0.00	0.00	0.0%
534 11 49 05 Memberships	450.00	0.00	450.00	0.0%
534 11 53 01 Excise Tax	33,000.00	0.00	33,000.00	0.0%
534 11 53 02 Irrigation Assessments	800.00	0.00	800.00	0.0%
534 11 53 03 Property Taxes	30.00	0.00	30.00	0.0%
534 12 41 02 Software Maintenance Agreement (25%)	1,500.00	0.00	1,500.00	0.0%
534 12 41 03 Water Testing	16,000.00	0.00	16,000.00	0.0%
534 12 41 06 Well Monitoring/testing	1,500.00	0.00	1,500.00	0.0%
534 14 49 01 Training	500.00	0.00	500.00	0.0%
534 15 31 01 Repair/mtc. Supplies-vehicle	3,000.00	0.00	3,000.00	0.0%
534 15 31 02 Repair/mtc. Supplies-system	7,000.00	0.00	7,000.00	0.0%
534 15 48 00 Repair/mtc. By Others	20,000.00	0.00	20,000.00	0.0%
534 16 31 02 Operating Supplies - System	5,000.00	0.00	5,000.00	0.0%
534 18 51 02 Operating Permit-water Syste	2,000.00	0.00	2,000.00	0.0%
534 40 49 00 Water Training Certifications	1,000.00	0.00	1,000.00	0.0%
534 60 42 01 Online Payment Processing	2,000.00	0.00	2,000.00	0.0%
534 70 31 02 Water Billing Supplies	750.00	0.00	750.00	0.0%
534 80 31 00 Water Meter Parts	15,000.00	0.00	15,000.00	0.0%
534 80 31 01 Operating Supplies- Chlorine	5,000.00	0.00	5,000.00	0.0%
534 80 32 01 Operating Supplies - Fuel	3,500.00	0.00	3,500.00	0.0%
534 80 40 01 U-Dig Utility Locate Services (50%)	100.00	0.00	100.00	0.0%
534 80 46 01 WCIA Pool Insurance-Water Facilities	10,000.00	0.00	10,000.00	0.0%
534 91 41 01 Visa\mastercard Charges-40%	1,500.00	0.00	1,500.00	0.0%
534 Water Utilities	350,080.00	0.00	350,080.00	0.0%
<b>580 Non Expenditures</b>				
589 10 00 01 Bulk Water Deposit Disbursement	4,500.00	0.00	4,500.00	0.0%
591 34 70 01 Loan Principal-pwtf	18,149.67	0.00	18,149.67	0.0%
591 34 70 02 Loan Principal-dwsrf	9,379.52	0.00	9,379.52	0.0%
580 Non Expenditures	32,029.19	0.00	32,029.19	0.0%
<b>591 Debt Service</b>				
591 34 70 03 Loan Principal - DM12-952-125	25,000.00	0.00	25,000.00	0.0%
592 34 80 01 Loan Interest-98-78898-005-DWSRF	1,500.00	0.00	1,500.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 19

01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>591 Debt Service</b>				
592 34 80 02 Loan Interest-PW-00-691-006- PWTF	950.00	0.00	950.00	0.0%
592 34 80 03 Loan Interest - DM12-952-125	5,800.00	0.00	5,800.00	0.0%
591 Debt Service	33,250.00	0.00	33,250.00	0.0%
<b>594 Capital Expenditures</b>				
594 18 62 01 City Shop Building	17,500.00	0.00	17,500.00	0.0%
594 34 31 02 Capital Outlay-h20 Maint.	1,000.00	0.00	1,000.00	0.0%
594 34 41 00 Well # 5 Engineering	15,000.00	0.00	15,000.00	0.0%
594 34 41 01 Engineering H20	15,000.00	0.00	15,000.00	0.0%
594 34 60 04 Water Meter Upgrades	30,000.00	0.00	30,000.00	0.0%
594 34 63 00 Well # 5 Construction	150,000.00	0.00	150,000.00	0.0%
594 34 63 03 Capital Improvement (wells)	0.00	0.00	0.00	0.0%
594 34 63 04 10th Street H2o LIne Upgrade	0.00	0.00	0.00	0.0%
594 34 63 05 Well Upgrades	5,000.00	0.00	5,000.00	0.0%
594 34 63 06 Capital Outlay- Water Tanks	0.00	0.00	0.00	0.0%
594 34 64 03 Water System Management Plan	0.00	0.00	0.00	0.0%
594 34 64 06 Capital Outlay- Truck	15,000.00	0.00	15,000.00	0.0%
594 34 64 08 Cap Outlay-computer Upgrades	1,000.00	0.00	1,000.00	0.0%
594 34 65 07 Dale Waterline Upgrade	0.00	0.00	0.00	0.0%
594 Capital Expenditures	249,500.00	0.00	249,500.00	0.0%
<b>597 Interfund Transfers</b>				
597 00 01 01 Transfer To #407	0.00	0.00	0.00	0.0%
597 00 03 01 Transfer New Acct. Fee To #402	750.00	0.00	750.00	0.0%
597 00 04 00 Transfer To 1997 Bond Redemp	0.00	0.00	0.00	0.0%
597 00 62 01 Transfer To #305- City Hall Construction	0.00	0.00	0.00	0.0%
597 Interfund Transfers	750.00	0.00	750.00	0.0%
<b>999 Ending Balance</b>				
508 80 04 01 Ending Fund Balance	123,376.95	0.00	123,376.95	0.0%
999 Ending Balance	123,376.95	0.00	123,376.95	0.0%
<b>Fund Expenditures:</b>	<b>788,986.14</b>	<b>0.00</b>	<b>788,986.14</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		



# Sewer Fund

402



## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 20

402 Sewer Fund 01/01/2016 To: 12/31/2016

	Amt Budgeted	Revenues	Remaining	
--	--------------	----------	-----------	--

### 308 Beginning Balances

308 80 01 02 Beginning Fund Balance	664,007.04	0.00	664,007.04	0.0%
308 Beginning Balances	664,007.04	0.00	664,007.04	0.0%

### 340 Charges For Services

343 50 00 00 Sewer Application Fees	250.00	0.00	250.00	0.0%
343 50 00 01 Sewer Hookup Fees	2,500.00	0.00	2,500.00	0.0%
343 50 00 02 Sewer Sales	594,000.00	0.00	594,000.00	0.0%
340 Charges For Services	596,750.00	0.00	596,750.00	0.0%

### 350 Fines & Forfeitures

359 90 00 05 Lien Fees	1,000.00	0.00	1,000.00	0.0%
359 90 00 06 Sewer Late Fees	11,500.00	0.00	11,500.00	0.0%
350 Fines & Forfeitures	12,500.00	0.00	12,500.00	0.0%

### 360 Misc Revenues

361 11 04 02 Investment-Sewer	300.00	0.00	300.00	0.0%
369 90 00 04 Sewer Line Repair	500.00	0.00	500.00	0.0%
369 90 04 02 Sewer Misc. Revenue	0.00	0.00	0.00	0.0%
360 Misc Revenues	800.00	0.00	800.00	0.0%

### 397 Interfund Transfers

397 50 12 01 New Acct. Service Fee (from #401)	750.00	0.00	750.00	0.0%
397 Interfund Transfers	750.00	0.00	750.00	0.0%

<b>Fund Revenues:</b>	<b>1,274,807.04</b>	<b>0.00</b>	<b>1,274,807.04</b>	<b>0.0%</b>
-----------------------	---------------------	-------------	---------------------	-------------

	Amt Budgeted	Expenditures	Remaining	
--	--------------	--------------	-----------	--

### 514 Administration

514 23 41 06 Audit (25%)	0.00	0.00	0.00	0.0%
514 Administration	0.00	0.00	0.00	0.0%

### 535 Sewer

535 11 10 01 Mtc. / Admin Salaries & Wages	120,000.00	0.00	120,000.00	0.0%
535 11 20 01 Mtc./Admin. Personnel Benefits	56,000.00	0.00	56,000.00	0.0%
535 11 31 02 Office Supplies	500.00	0.00	500.00	0.0%
535 11 42 05 Telephone - Land (30%)	3,000.00	0.00	3,000.00	0.0%
535 11 42 06 Postage (40%)	3,000.00	0.00	3,000.00	0.0%
535 11 42 07 Employee Uniforms	1,500.00	0.00	1,500.00	0.0%
535 11 42 08 Telephone- Mobile (45%)	2,500.00	0.00	2,500.00	0.0%
535 11 43 02 Travel	200.00	0.00	200.00	0.0%
535 11 43 03 Meals/Lodging	500.00	0.00	500.00	0.0%
535 11 47 03 Electricity- Sewer Plant & Lift Stations	40,000.00	0.00	40,000.00	0.0%
535 11 47 04 Water/Sewer (Shop/Lab 50%)	750.00	0.00	750.00	0.0%
535 11 49 06 Filing Fees	1,500.00	0.00	1,500.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 21

402 Sewer Fund 01/01/2016 To: 12/31/2016

Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>535 Sewer</b>				
535 11 49 07 Misc. Expense	0.00	0.00	0.00	0.0%
535 11 53 04 Sewer Excise Tax	12,000.00	0.00	12,000.00	0.0%
535 11 53 05 Irrigation Assessments	100.00	0.00	100.00	0.0%
535 11 53 06 Property Tax Assessment (misq., Etc.)	30.00	0.00	30.00	0.0%
535 12 41 04 Software Agreement (25%)	1,500.00	0.00	1,500.00	0.0%
535 14 49 02 Training	700.00	0.00	700.00	0.0%
535 15 31 03 Repair/mtc. Supplies - Vehicles	3,000.00	0.00	3,000.00	0.0%
535 15 31 04 Repair/mtc. Supplies - System	30,000.00	0.00	30,000.00	0.0%
535 15 31 05 Repair/Mtc. By Others	10,000.00	0.00	10,000.00	0.0%
535 15 31 07 Operating Supplies - System	10,000.00	0.00	10,000.00	0.0%
535 18 51 01 Discharge Permit-doe	3,000.00	0.00	3,000.00	0.0%
535 18 51 03 Lab Accreditation Fee	600.00	0.00	600.00	0.0%
535 40 49 00 Sewer Employee Certifications	500.00	0.00	500.00	0.0%
535 60 42 02 Online Payment Processing	2,000.00	0.00	2,000.00	0.0%
535 70 31 02 Sewer Billing Supplies	750.00	0.00	750.00	0.0%
535 80 32 01 Sewer System- Diesel Fuel	400.00	0.00	400.00	0.0%
535 80 32 02 Operating Supplies - Fuel	5,000.00	0.00	5,000.00	0.0%
535 80 40 01 Sewer Install By City	1,200.00	0.00	1,200.00	0.0%
535 80 40 02 U-Dig Utility Services (50%)	125.00	0.00	125.00	0.0%
535 80 46 02 WCIA Pool Insurance- Sewer Facilities (46%)	17,000.00	0.00	17,000.00	0.0%
535 90 45 01 Benton County Franchise Fee	0.00	0.00	0.00	0.0%
535 91 41 02 VISA / MC Charges - 40%	1,700.00	0.00	1,700.00	0.0%
<b>535 Sewer</b>	<b>329,055.00</b>	<b>0.00</b>	<b>329,055.00</b>	<b>0.0%</b>
<b>580 Non Expenditures</b>				
591 35 78 01 Loan-prin-doe-wwtp 2003	106,059.78	0.00	106,059.78	0.0%
591 35 78 03 Loan Principal- DOE Loan #Lo30025B	5,452.26	0.00	5,452.26	0.0%
<b>580 Non Expenditures</b>	<b>111,512.04</b>	<b>0.00</b>	<b>111,512.04</b>	<b>0.0%</b>
<b>594 Capital Expenditures</b>				
594 18 62 02 Shop Building	17,500.00	0.00	17,500.00	0.0%
594 35 41 01 Engineering-Sewer	15,000.00	0.00	15,000.00	0.0%
594 35 41 02 Dale Avenue Engineering	0.00	0.00	0.00	0.0%
594 35 41 03 WSDOT Roundabout Engineering	10,000.00	0.00	10,000.00	0.0%
594 35 60 01 Edith Avenue Sewer Project	35,000.00	0.00	35,000.00	0.0%
594 35 63 01 Cap Outlay-sewer Lining Project	100,000.00	0.00	100,000.00	0.0%
594 35 63 02 Capital Outlay- Force Main	0.00	0.00	0.00	0.0%
594 35 63 03 Dale Ave. Sewer Upgrade	0.00	0.00	0.00	0.0%
594 35 64 00 Cap. Outlay- Equipment	10,000.00	0.00	10,000.00	0.0%
594 35 64 06 Cap. Outlay - Truck	15,000.00	0.00	15,000.00	0.0%
594 35 64 09 Cap-outlay-upgrade Lift Stat	5,000.00	0.00	5,000.00	0.0%
594 35 64 10 Cap. Outlay - Computer Upgrades	1,000.00	0.00	1,000.00	0.0%
<b>594 Capital Expenditures</b>	<b>208,500.00</b>	<b>0.00</b>	<b>208,500.00</b>	<b>0.0%</b>
<b>597 Interfund Transfers</b>				
597 00 01 03 Transfer To #407	75,000.00	0.00	75,000.00	0.0%
597 00 02 00 Transfer To 1997 Bond Redempt	0.00	0.00	0.00	0.0%
597 00 03 00 Transfer To #305- City Hall Construction	50,000.00	0.00	50,000.00	0.0%

## 2016 BUDGET POSITION

City Of Benton City  
MCAG #: 199

Time: 09:04:34 Date: 10/06/2015

Page: 22

402 Sewer Fund	01/01/2016 To: 12/31/2016			
Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>597 Interfund Transfers</b>				
597 Interfund Transfers	125,000.00	0.00	125,000.00	0.0%
<b>999 Ending Balance</b>				
508 80 04 11 Ending Fund Balance	500,740.00	0.00	500,740.00	0.0%
999 Ending Balance	500,740.00	0.00	500,740.00	0.0%
<b>Fund Expenditures:</b>	<b>1,274,807.04</b>	<b>0.00</b>	<b>1,274,807.04</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		



# **Sewer/Water Capital Improvement Fund**

**406**



## 2016 BUDGET POSITION

City Of Benton City  
 MCAG #: 199

Time: 09:04:34 Date: 10/06/2015  
 Page: 23

406 Sewer/water Capital Improvment

01/01/2016 To: 12/31/2016

Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 80 04 06 Beginning Fund Balance	90,592.62	0.00	90,592.62	0.0%
308 Beginning Balances	90,592.62	0.00	90,592.62	0.0%
<b>340 Charges For Services</b>				
343 40 00 04 Water Area Charge @.02	2,500.00	0.00	2,500.00	0.0%
343 50 00 04 Sewer Area Charge @.01	1,500.00	0.00	1,500.00	0.0%
340 Charges For Services	4,000.00	0.00	4,000.00	0.0%
<b>Fund Revenues:</b>	<b>94,592.62</b>	<b>0.00</b>	<b>94,592.62</b>	<b>0.0%</b>
<b>Expenditures</b>				
	Amt Budgeted	Expenditures	Remaining	
<b>594 Capital Expenditures</b>				
594 34 30 01 Water Meter Upgrades	10,000.00	0.00	10,000.00	0.0%
594 Capital Expenditures	10,000.00	0.00	10,000.00	0.0%
<b>999 Ending Balance</b>				
508 10 04 06 Ending Fund Balance	84,592.62	0.00	84,592.62	0.0%
999 Ending Balance	84,592.62	0.00	84,592.62	0.0%
<b>Fund Expenditures:</b>	<b>94,592.62</b>	<b>0.00</b>	<b>94,592.62</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		



# **Sewer/Water Capital Maintenance Fund**

**407**



## 2016 BUDGET POSITION

City Of Benton City  
MCA# #: 199

Time: 09:04:34 Date: 10/06/2015  
Page: 24

407 Sewer/water Capital Maint.		01/01/2016 To: 12/31/2016		
Revenues	Amt Budgeted	Revenues	Remaining	
<b>308 Beginning Balances</b>				
308 80 04 07 Beginning Fund Balance	182,729.34	0.00	182,729.34	0.0%
308 Beginning Balances	182,729.34	0.00	182,729.34	0.0%
<b>397 Interfund Transfers</b>				
397 00 01 01 Transfer From #401	0.00	0.00	0.00	0.0%
397 00 01 03 Transfer From #402	75,000.00	0.00	75,000.00	0.0%
397 Interfund Transfers	75,000.00	0.00	75,000.00	0.0%
<b>Fund Revenues:</b>	<b>257,729.34</b>	<b>0.00</b>	<b>257,729.34</b>	<b>0.0%</b>
Expenditures	Amt Budgeted	Expenditures	Remaining	
<b>999 Ending Balance</b>				
508 10 04 07 Ending Fund Balance	257,729.34	0.00	257,729.34	0.0%
999 Ending Balance	257,729.34	0.00	257,729.34	0.0%
<b>Fund Expenditures:</b>	<b>257,729.34</b>	<b>0.00</b>	<b>257,729.34</b>	<b>0.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>0.00</b>	<b>0.00</b>		

# Total Budget Summary



## 2016 BUDGET POSITION TOTALS

City Of Benton City  
 MCAG #: 199

Time: 08:59:27 Date: 10/06/2015  
 Page: 1

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 Current Expense Fund	1,707,342.74	0.00	0.0%	1,707,342.74	0.00	0.0%
101 City Street Fund	566,345.89	0.00	0.0%	566,345.89	0.00	0.0%
103 Sos Archive Grant	9,196.41	0.00	0.0%	9,196.41	0.00	0.0%
302 Park & Recreation Fund	185,242.74	0.00	0.0%	185,242.74	0.00	0.0%
305 City Hall Construction Fund	250,000.00	0.00	0.0%	250,000.00	0.00	0.0%
350 I-82 Business/industrial Park	28,305.94	0.00	0.0%	28,305.94	0.00	0.0%
401 Water Fund	788,986.14	0.00	0.0%	788,986.14	0.00	0.0%
402 Sewer Fund	1,274,807.04	0.00	0.0%	1,274,807.04	0.00	0.0%
406 Sewer/water Capital Improvment	94,592.62	0.00	0.0%	94,592.62	0.00	0.0%
407 Sewer/water Capital Maint.	257,729.34	0.00	0.0%	257,729.34	0.00	0.0%
409 Bond Redemption Fund	0.00	0.00	0.0%	0.00	0.00	0.0%
410 Bond Reserve Fund	0.00	0.00	0.0%	0.00	0.00	0.0%
	5,162,548.86	0.00	0.0%	5,162,548.86	0.00	0.0%



2016  
City of Benton City  
Preliminary Budget

Prepared by:  
Stephanie Haug, CMC  
City Clerk/Treasurer