



2018
City of Benton City
Budget

November 2017

The City of Benton City

2018 Budget Table of Contents

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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.

2017 City Council

Vanessa Coates, Mayor Pro Tem
Position #4 Term: 12/31/19

Lisa Stade
Position #1 Term: 12/31/17

Mary Lettau
Position #2 Term: 12/31/17

David Sandretto
Position #3 Term: 12/31/19

Jake Mokler
Position #5 Term: 12/31/19

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.

2017 Mayor
Linda Lehman
Term: 12/31/19

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.

2017 Planning Commission

Donald Allen
Position #1 Term: 12/31/20

Jeanne Wallace
Position #2 Term: 12/31/21

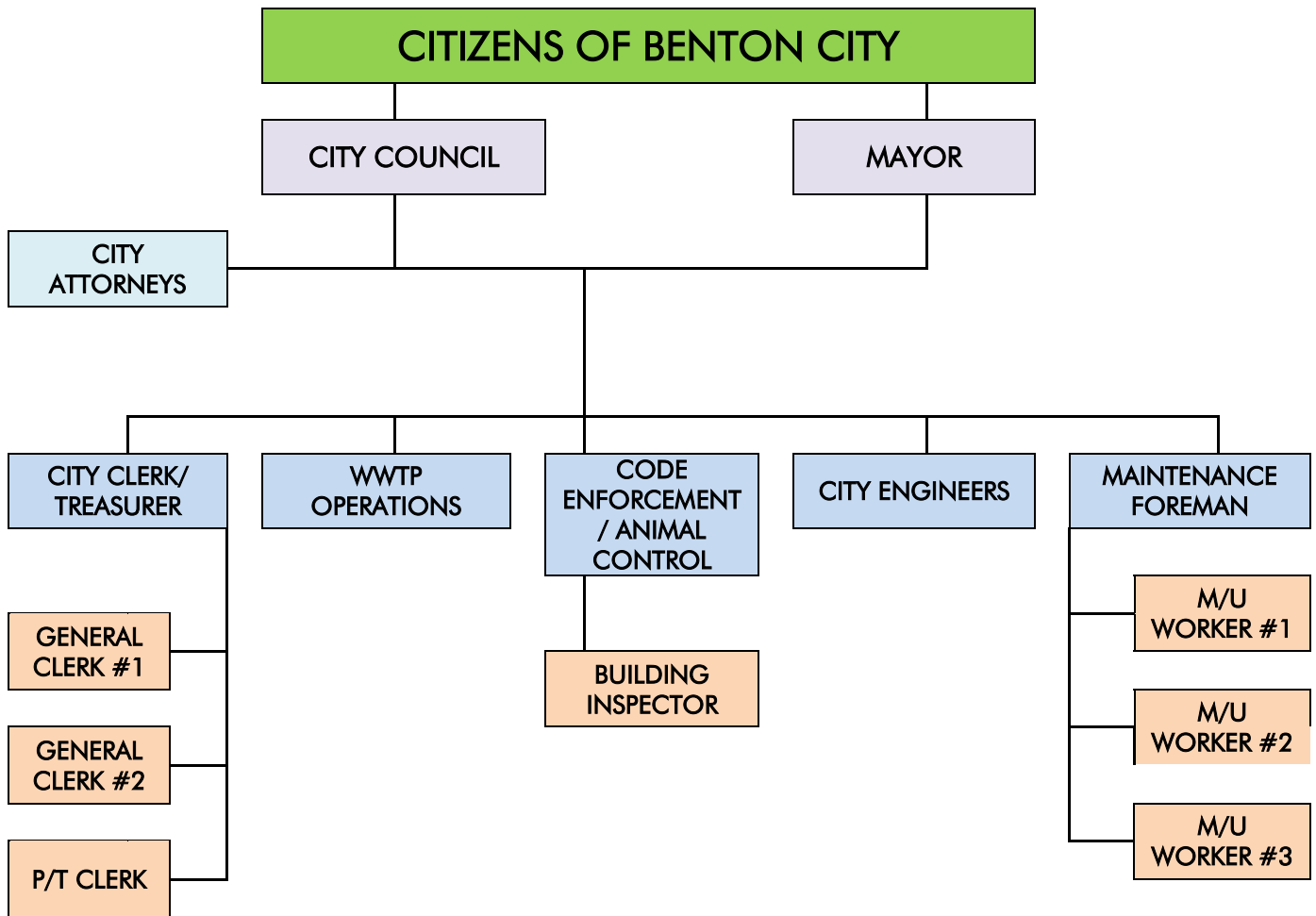
Michelle McLeod
Position #3 Term 12/31/17

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
 Margaret Dukes..... Part Time Clerk
 J. Brown..... Code Enforcement Officer
 Kyle Kurth..... Maintenance Foreman
 Krista Harmon..... Maint./Utility Worker
 Jose Barragan..... Maint./Utility Worker
 Sergio Munoz..... Maint./Utility Worker
 Wade Oscarson... 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

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.

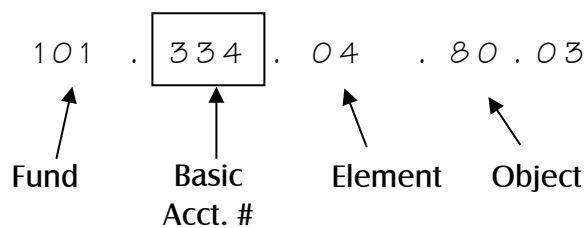
City Organizational Chart. The chart illustrates the organizational hierarchy of the City, and provides a current staff roster.

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

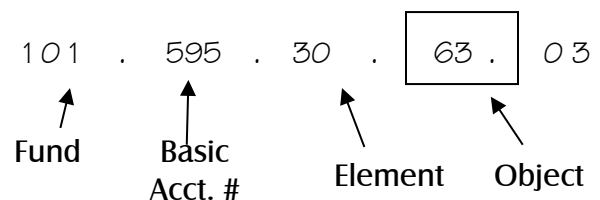
the grant being received from the Washington State Transportation Improvement Board (TIB) used in the example above.

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 start 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
	Special Revenue Funds	101	City Street Fund
		103	Sos Archive Grant
		105	Solar Project Bond
		302	Park & Recreation Fund
		350	I-82 Business/Industrial Park
Proprietary Funds	Enterprise Funds	401	Water Fund
		402	Sewer Fund
		406	Sewer/Water Capital Improvment
		407	Sewer/Water Capital Maint.
		409	1982 Bond Redemption Fund
		410	1982 Bond Reserve Fund

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

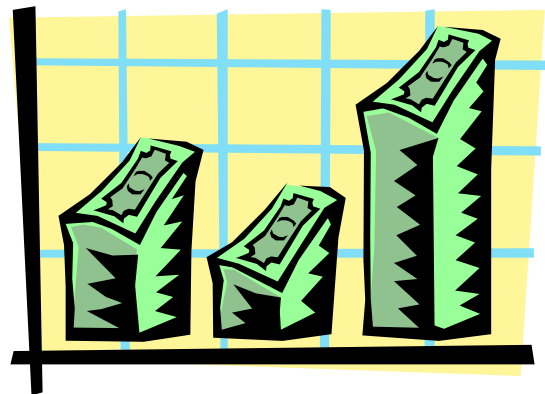
Financial Reporting Category:

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.



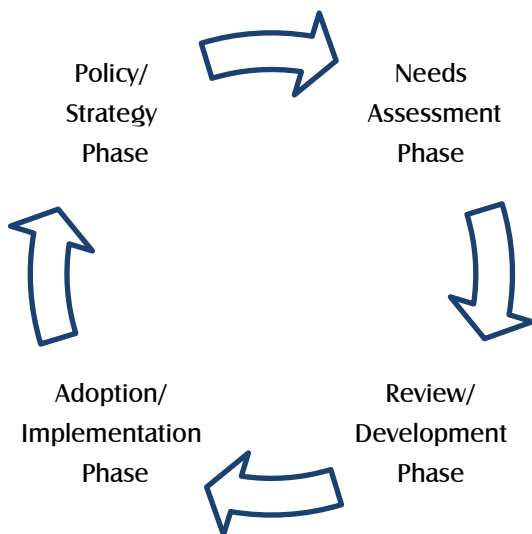
The Budget Process

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:

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

Needs Assessment Phase:

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

Review /Development Phase:

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

Adoption/Implementation Phase:

- o Council adopts final budget
- o Books close. Budget documents finalized.
- o 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 and a .03% tax for Public Safety as well. The overall tax rate in Benton City is 8.6%.

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 12/31/2017): \$ 18,759.02

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 12/31/2017): \$ 54,449.03

Project Status: Completed

Loan # L030025AP

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 12/31/2017): \$ 689,388.61

Project Status: Completed

Loan # L030025B

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 12/31/2017): \$ 54,522.44

Project Status: Completed

DWSRF Loan

Well No. 05

Construction of Well No. 5

Year Issue: 2013

Payoff Date: 2036

Draws Taken: 479,283.38

Interest: 1.50%

Project Status: Completed

Balance (as of 12/31/2017): \$ 455,319.22

Solar/Energy Project Bond

2017 Solar/Energy Improvement Project

This loan was obtained to complete the construction of Solar Panels at the WWTP property and complete energy upgrades to City Facilities.

Year Issue: 2017

Payoff Date: 2027

Approved Amount: \$ 376,426.00

Interest: 3.25%

Balance (as of 12/31/2016): \$ 376,426.00

Project Status: In Process

Budget Requests from Staff

Dept.	Request	Amount	Included In Preliminary Budget
Mayor	Additional Clerical Staff	\$ 80,000.00	PT staff person included
Mayor	Planning Money -- I-82	\$ 20,000.00	Included
Mayor	Advertising Budget	\$ 3,500	Included
Clerical	Recording/Transcribing System for meetings	\$ 2,000.00	Not included at this time
Clerical	Full Cover Headphones	\$ 85.00	Included in Office Supplies
Clerical	Video Recording System	Undetermined	Not included at this time
Clerical	Archive 1996-2011- To state	\$ 6,400.00	Included
Clerical	Destroy records outside retention period	\$ 1,100.00	Included
Code Enforcement/ Animal Control	No additional budget requests	\$ 0	Included
Maintenance	48" Mower	\$ 10,000.00	included
Maintenance	Trailer for Excavator	\$ 8,000.00	Included
Maintenance	Kubota (getting near replacement timeframe)	\$ 30,000.00	Not included at this time
Maintenance	Generator Welder for new Work Truck	\$ 5,000.00	Included
Maintenance	Air Compressor- Work Truck	\$ 3,000.00	Included
Maintenance	Sanlyn Street Repairs	Undetermined	Not included at this time
Water/Wastewater	2nd/Babs lift station repair	Undetermined	Included (2017)
Water/Wastewater	Backup Replacement - DO Probe	\$750	Included
Water/Wastewater	Clean large water Tank	\$ 2,000.00	Included
Engineering	Sewer Lift Station Report	\$ 25,000.00	Included
Engineering	Crack Sealing Project/Engineering	\$ 42,000.00	Included
Engineering	Sewer Relining Project/Engineering	\$ 100,000.00	Included
Engineering	Force Main Extension Project/Engineering	\$ 455,000.00	Included
Engineering	Lift Station # 4 Upgrade Project/Engineering	\$ 330,000.00	Included
Engineering	Splash Park Engineering/Project	\$ 135,500.00	Engineering Included
Engineering	Soccer/Softball Engineering	\$ 290,000.00	Engineering Included
Engineering	City Hall Project/Engineering	\$ 475,000.00	\$420K available for project
Engineering	9th Street Sidewalk Project/Engineering	\$ 106,461.00	Included
Engineering	Community Center Wall Project/Engineering	\$ 30,000.00	Included
Engineering	Edith Avenue Construction (W/S/Street)	\$ 303,000.00	Sewer portion Included



2018
Budget

Five Year Budget
Comparison

5 YEAR BUDGET COMPARISON

City Of Benton City
MCAG #: 199

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001 Current Expense Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 00 00 Beginning Fund Balance	408,539.28	495,715.34	581,663.96	1,021,116.75	1,021,116.75	796,209.63	
308 Beginning Balances	408,539.28	495,715.34	581,663.96	1,021,116.75	1,021,116.75	796,209.63	
311 10 00 00 General Property Taxes (60%)	78,624.33	95,571.19	95,328.72	93,107.39	83,000.00	91,000.00	
313 11 00 01 Retail Sales /use Tax	345,511.92	337,593.97	380,233.84	270,698.73	320,000.00	325,000.00	
313 15 00 01 Public Safety Tax	0.00	79,355.40	0.00	0.00	0.00	0.00	
313 71 00 00 Criminal Justice Funding-lp	57,588.97	63,721.13	0.00	0.00	0.00	0.00	
316 42 00 01 Water Utility Tax	22,707.66	23,774.95	31,893.69	28,593.64	31,500.00	32,000.00	
316 44 00 01 Sewer Utility Tax	36,666.08	37,753.95	36,581.12	32,252.24	36,000.00	36,000.00	
316 45 00 01 Disposal Tax 6%	20,359.43	20,241.16	15,061.96	21,982.28	23,000.00	21,000.00	
316 46 00 00 Business Tax - Cable	5,921.35	6,984.72	8,157.48	6,326.88	6,000.00	7,000.00	
316 47 00 00 Business Tax-telephone	59,011.36	69,091.28	43,130.43	36,664.99	42,000.00	42,000.00	
316 48 00 00 Business Tax-electric	147,198.65	136,230.24	144,620.63	149,398.19	170,000.00	165,000.00	
310 Taxes	773,589.75	870,317.99	755,007.87	639,024.34	711,500.00	719,000.00	
321 30 00 01 Fireworks Permit	50.00	50.00	50.00	50.00	50.00	50.00	
321 91 00 00 Franchise Fees-cable Tv	10,906.96	12,508.93	15,180.94	14,918.30	15,000.00	15,000.00	
321 99 00 00 Business Licenses	14,555.00	15,355.00	16,875.00	16,465.00	15,000.00	15,000.00	
322 10 01 00 Building Permits	24,744.23	34,560.22	56,326.75	47,197.20	35,000.00	35,000.00	
322 30 00 00 Animal Licenses	4,553.00	4,788.00	4,383.00	4,403.00	4,200.00	4,250.00	
322 90 00 01 Special Event Permits	125.00	200.00	100.00	125.00	125.00	125.00	
320 Licenses & Permits	54,934.19	67,462.15	92,915.69	83,158.50	69,375.00	69,425.00	
333 97 00 01 FEMA- Jan. 2017- Storm Assistance	0.00	0.00	0.00	5,421.32	0.00	0.00	
335 00 91 00 Privilage Tax/Energy Northwest/WPPS	28,038.94	29,107.48	26,805.07	29,699.41	29,000.00	29,000.00	
336 00 98 00 City Assistance	68,861.21	87,674.16	109,667.47	85,432.76	70,000.00	65,000.00	
336 06 21 00 Criminal Justice - Violent Crime	1,028.47	1,000.00	0.00	0.00	0.00	0.00	
336 06 25 00 Criminal Justice-contract	5,320.59	5,513.87	0.00	0.00	0.00	0.00	
336 06 26 00 Cj Special Programs	3,086.91	3,186.80	0.00	0.00	0.00	0.00	
336 06 42 00 Marijuana Excise Tax	0.00	0.00	0.00	399.85	0.00	0.00	
336 06 51 00 Dui-cities	583.35	493.11	0.00	503.90	500.00	500.00	
336 06 94 00 Liquor Excise Tax	6,088.17	8,861.89	15,326.68	0.00	0.00	0.00	
336 06 95 00 Liquor Board Profits	28,788.57	28,521.30	28,297.91	0.00	0.00	0.00	
337 00 00 02 Local Government Cost Sharing- Training	0.00	997.40	675.00	0.00	0.00	0.00	
337 00 00 03 Capital Credit Refund - Benton REA	0.00	143.03	162.26	0.00	0.00	0.00	
337 90 04 03 Local Contributions -	0.00	40.00	0.00	0.00	0.00	0.00	
330 State Generated Revenues	141,796.21	165,539.04	180,934.39	121,457.24	99,500.00	94,500.00	

5 YEAR BUDGET COMPARISON

City Of Benton City
MCAG #: 199

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001 Current Expense Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
341 70 00 00 Movies In The Park - Concession Sales	0.00	0.00	0.00	1,468.00	1,300.00	1,250.00	
341 75 00 00 Sale Of City Maps	0.00	0.00	0.00	0.00	3.00	3.00	
341 81 00 01 Photostating/copies	24.60	43.17	28.50	11.25	10.00	10.00	
341 91 00 01 Filing Fees	0.00	0.00	0.00	965.07	1,000.00	200.00	
341 95 40 01 Notary Services	0.00	360.00	330.00	150.00	150.00	150.00	
344 10 00 00 City Crew Services	0.00	735.00	620.00	35.00	200.00	200.00	
345 23 00 01 Animal Fines/impound	840.00	1,040.00	305.00	710.00	500.00	500.00	
345 23 00 02 Animal Board/care	360.00	372.00	144.00	144.00	150.00	100.00	
345 81 00 00 Zoning / Subdivision Fees	5,605.20	2,792.40	2,185.00	18,525.00	15,000.00	2,500.00	
345 83 00 00 Plan Checking Fee	11,422.26	16,765.82	32,414.56	28,008.46	21,000.00	19,250.00	
347 60 00 01 Summer Program Fees	0.00	0.00	0.00	103.77	0.00	0.00	
347 90 00 00 Movies In The Park- Vendor Fees	0.00	0.00	0.00	220.00	200.00	200.00	
340 Charges For Services	18,252.06	22,108.39	36,027.06	50,340.55	39,513.00	24,363.00	
359 00 00 01 Business License Late Fees	985.00	590.00	335.00	395.00	400.00	350.00	
359 00 00 02 Animal License Late Fees	1,430.00	1,160.00	1,200.00	1,320.00	1,200.00	1,300.00	
359 90 00 00 Code Violation Penalty	150.00	1,250.00	400.00	246.08	500.00	500.00	
359 90 00 03 NSF Fee- Non-Utility	0.00	0.00	100.00	0.00	100.00	100.00	
369 40 00 01 Restitution Paid To City	30.00	53.69	2,485.52	36.37	0.00	0.00	
350 Fines & Forfeitures	2,595.00	3,053.69	4,520.52	1,997.45	2,200.00	2,250.00	
361 11 00 00 Interest- General Fund	296.69	460.40	1,615.70	3,616.52	3,000.00	3,000.00	
361 40 00 00 Local Sales Interest	78.09	201.37	316.19	377.32	300.00	300.00	
362 40 01 00 Facilities Rentals	3,400.00	2,740.00	5,190.00	4,750.00	4,000.00	4,000.00	
362 50 00 00 Space Lease	34,965.06	35,752.56	31,476.38	23,118.80	25,000.00	26,000.00	
369 10 00 00 Sale Of Scrap And Junk	0.00	256.55	0.00	26,842.00	100.00	100.00	
369 81 00 00 Cashier Overage	0.00	5.00	30.65	5.10	0.00	0.00	
369 90 00 01 Other Rev (Reimbursements)	408.50	0.00	0.00	0.00	0.00	0.00	
360 Misc Revenues	39,148.34	39,415.88	38,628.92	58,709.74	32,400.00	33,400.00	
386 00 01 00 Bldg. Surcharge State Portion	207.00	274.50	373.50	288.00	250.00	250.00	
386 10 00 00 Facilities Deposits	2,200.00	2,450.00	3,100.00	2,800.00	2,500.00	2,500.00	
380 Non Revenues	2,407.00	2,724.50	3,473.50	3,088.00	2,750.00	2,750.00	
395 10 00 00 Sale Of I-82 Land	0.00	0.00	472,208.56	0.00	0.00	0.00	
398 46 00 01 Insurance Recoveries	0.00	0.00	0.00	14,604.86	14,500.00	0.00	
390 Other Revenues	0.00	0.00	472,208.56	14,604.86	14,500.00	0.00	

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001 Current Expense Fund

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Total :	0.00	0.00	0.00	0.00	0.00	0.00	
PUBLIC SAFETY							
313 15 00 01 Public Safety Tax	0.00	0.00	99,444.77	87,558.60	90,000.00	90,000.00	
313 71 00 00 Criminal Justice Funding-lp	0.00	0.00	66,736.35	58,190.29	60,000.00	60,000.00	
310 Taxes	0.00	0.00	166,181.12	145,748.89	150,000.00	150,000.00	
336 06 21 00 Criminal Justice - Violent Crime	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	
336 06 25 00 Criminal Justice-contract	0.00	0.00	5,602.59	5,803.78	6,000.00	5,750.00	
336 06 26 00 Cj Special Programs	0.00	0.00	3,298.90	3,412.03	3,000.00	3,000.00	
336 06 51 00 Dui-cities	0.00	0.00	512.18	0.00	0.00	0.00	
330 State Generated Revenues	0.00	0.00	10,413.67	10,215.81	10,000.00	9,750.00	
Total PUBLIC SAFETY:	0.00	0.00	176,594.79	155,964.70	160,000.00	159,750.00	
SUBSTANCE ABUSE							
336 06 94 00 Liquor Excise Tax	0.00	0.00	0.00	16,026.95	15,000.00	15,500.00	
336 06 95 00 Liquor Board Profits	0.00	0.00	0.00	21,060.66	20,000.00	18,500.00	
330 State Generated Revenues	0.00	0.00	0.00	37,087.61	35,000.00	34,000.00	
Total SUBSTANCE ABUSE:	0.00	0.00	0.00	37,087.61	35,000.00	34,000.00	
TOTAL REVENUES:	1,441,261.83	1,666,336.98	2,341,975.26	2,186,549.74	2,187,854.75	1,935,647.63	
511 30 30 01 Civic Awards, Proclamations, Keys To The City	0.00	0.00	939.52	139.28	250.00	500.00	
511 30 31 00 Official Publications- Ord/Mtng Notices	3,022.13	1,481.87	5,320.77	4,369.85	5,500.00	5,000.00	
511 60 10 00 Council Wages	8,425.00	8,540.00	10,595.00	7,335.00	10,000.00	10,000.00	
511 60 20 00 Council Personnel Benefits	644.68	653.52	810.64	561.31	800.00	800.00	
511 60 35 01 Council Chamber -Equipment	0.00	904.02	3,231.87	165.65	1,000.00	1,000.00	
511 60 43 00 Council Travel	0.00	0.00	0.00	67.94	100.00	100.00	
511 60 43 01 Council Lodging/meals	0.00	0.00	100.94	130.00	500.00	500.00	
511 60 45 00 Off Site Council Facility Rental	0.00	0.00	122.00	0.00	100.00	100.00	

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001 Current Expense Fund

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511 60 49 02 Training	0.00	135.00	0.00	0.00	2,500.00	2,500.00	
511 Legislative	12,091.81	11,714.41	21,120.74	12,769.03	20,750.00	20,500.00	
513 10 10 00 Mayor Salary/wages	9,000.00	9,000.00	9,600.00	8,000.00	9,600.00	9,600.00	
513 10 20 00 Mayor Personnel Benefits	688.56	688.56	734.40	612.00	900.00	900.00	
513 10 31 00 Supplies-mayor	0.00	0.00	290.87	52.13	100.00	100.00	
513 10 43 00 Travel	0.00	0.00	726.68	222.56	500.00	500.00	
513 10 43 02 Lodging/meals	0.00	0.00	276.62	791.01	750.00	500.00	
513 10 49 00 Misc Expense	0.00	0.00	0.00	54.17	100.00	100.00	
513 10 49 01 Training	0.00	45.00	2,043.98	425.00	2,000.00	2,000.00	
513 10 49 03 Misc & Other Memberships	995.00	1,045.00	1,065.00	1,050.00	850.00	850.00	
513 10 49 05 AWC Membership	1,603.00	1,627.00	1,658.00	1,689.00	1,700.00	1,700.00	
513 10 49 06 Bfgc Membership	1,345.00	1,481.00	1,562.00	1,509.00	1,600.00	1,600.00	
513 Executive	13,631.56	13,886.56	17,957.55	14,404.87	18,100.00	17,850.00	
514 20 49 00 Cashier Shortage	0.00	1.00	0.00	0.00	0.00	0.00	
514 23 10 00 Admin Salaries/Wages	83,740.65	102,986.95	109,003.86	93,263.78	110,000.00	130,000.00	
514 23 20 00 Fin/adm Personnel Benefits	33,533.69	44,472.21	46,419.55	39,071.45	50,000.00	55,000.00	
514 23 31 00 Office Supplies	3,262.43	3,502.15	3,564.43	3,711.91	4,750.00	4,750.00	
514 23 41 01 Software Mtc Agreement(50%)	2,714.95	2,755.55	2,841.15	2,938.98	3,000.00	3,000.00	
514 23 41 02 Audit (40%)	8,593.96	0.00	0.00	3,379.67	0.00	0.00	
514 23 42 01 Telephone-land (40%)	5,287.71	5,971.45	6,356.18	5,121.00	6,300.00	6,300.00	
514 23 42 02 Postage (5%)	377.93	371.68	367.68	339.89	425.00	425.00	
514 23 42 03 Telephone - Mobile (10%)	561.96	520.07	503.57	570.16	750.00	750.00	
514 23 43 01 Travel/mileage	337.12	971.22	963.39	651.38	1,000.00	1,000.00	
514 23 43 02 Lodging/meals	0.00	914.40	605.26	283.57	1,000.00	1,000.00	
514 23 49 03 Training/seminars	700.00	1,205.00	2,075.00	1,519.00	2,500.00	2,500.00	
514 27 41 00 Bank Charges	3,258.59	4,860.15	5,750.13	4,558.96	5,750.00	5,750.00	
514 27 41 01 Visa\mastercard Charges 20%	700.57	759.14	838.38	640.74	1,000.00	1,000.00	
514 30 49 01 Filing Fees	170.45	32.00	263.82	33.00	500.00	500.00	
514 40 51 00 Election Expenditures	2,962.25	3,804.14	3,621.51	3,814.75	4,000.00	5,000.00	
514 Administration	146,202.26	173,127.11	183,173.91	159,898.24	190,975.00	216,975.00	
515 30 41 00 Legal Services	42,599.00	54,504.00	92,070.00	89,487.00	95,000.00	80,000.00	
515 30 41 01 Hearing Examiner Services	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
515 Legal Services	42,599.00	54,504.00	92,070.00	89,487.00	96,000.00	81,000.00	
518 10 31 04 Water Cooler/Supplies	192.66	781.23	644.94	1,028.45	1,000.00	1,300.00	
518 20 44 00 City Property Assessments - General	99.01	99.01	99.01	93.64	100.00	100.00	
518 20 45 01 City Hall Rent	0.00	0.00	7,387.09	10,000.00	12,000.00	12,000.00	
518 30 31 00 Janitorial Supplies	2,641.65	1,891.33	2,531.96	1,405.86	3,000.00	3,000.00	

5 YEAR BUDGET COMPARISON

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518 30 31 01 City Hall-Operating Supplies	412.59	1,234.04	292.64	0.00	500.00	500.00	
518 30 31 02 City Hall-Repair/mtc Supplies	62.07	14.10	535.32	51.41	500.00	500.00	
518 30 31 03 City American Flags	596.34	0.00	0.00	140.00	400.00	400.00	
518 30 31 04 City Hall- Operating Equipment	487.83	70.08	491.92	1,832.50	2,000.00	2,500.00	
518 30 41 01 Administrative Costs-Graffiti Abatement	1,475.00	1,520.00	1,520.00	1,140.00	1,500.00	1,500.00	
518 30 46 01 WCIA Pool Insurance General (12%)	5,492.28	6,017.76	5,796.12	6,183.12	6,200.00	6,600.00	
518 30 47 00 Solid Waste - Maint. Shop	3,937.66	4,773.28	3,600.75	2,508.59	5,000.00	4,000.00	
518 30 47 01 City Hall- Electricity	4,590.71	3,934.98	4,305.21	3,904.53	5,000.00	5,000.00	
518 30 47 02 City Hall-Water/sewer	1,666.96	281.36	1,265.63	1,427.15	2,000.00	1,750.00	
518 30 48 01 City Hall-Repair/mtc By Others	1,001.89	1,673.49	6,032.41	159.02	1,000.00	2,500.00	
518 76 49 01 Metered Copies	1,518.97	1,442.13	1,583.56	1,639.12	2,000.00	2,100.00	
518 80 42 00 City Website Development & Maintenance	7,200.00	1,500.00	1,500.00	1,500.00	1,750.00	1,750.00	
518 81 41 01 Grant Writer Agreement	0.00	0.00	12,500.00	11,250.00	15,000.00	18,000.00	
518 Central Services	31,375.62	25,232.79	50,086.56	44,263.39	58,950.00	63,500.00	
521 20 51 00 B C S O Contract	300,965.09	305,780.53	0.00	0.00	0.00	0.00	
521 Law Enforcement	300,965.09	305,780.53	0.00	0.00	0.00	0.00	
522 20 49 01 Emergency Mgt Membership	2,655.00	2,900.00	2,974.00	3,010.00	3,010.00	3,200.00	
522 30 41 00 Fire Inspections (Contracted)	3,575.00	3,685.00	660.00	3,485.00	3,500.00	3,600.00	
522 Fire Control	6,230.00	6,585.00	3,634.00	6,495.00	6,510.00	6,800.00	
524 10 31 00 Bldg/Code-Office Supplies	162.20	94.15	0.00	8.14	200.00	200.00	
524 10 42 01 Bldg./Code- Postage (15%)	1,139.01	1,088.97	1,182.13	1,006.98	1,200.00	1,200.00	
524 10 49 00 Bldg/Code- Memberships	0.00	0.00	0.00	0.00	50.00	50.00	
524 10 49 01 Bldg/Code- Uniforms	1,581.59	1,284.82	574.35	327.81	1,000.00	750.00	
524 10 49 02 Bldg/Code- Training/seminars	1,111.13	749.34	968.61	592.49	1,000.00	750.00	
524 60 10 01 Salary-code Enfcmnt Officer	49,518.84	50,696.64	52,166.40	47,111.14	55,000.00	57,000.00	
524 60 20 01 Code Enforcement- Personnel Benefits	22,831.24	24,422.49	25,546.96	21,841.60	30,000.00	30,000.00	
554 30 48 04 Animal Control - Repair/Maintenance By Others	0.00	0.00	2,057.40	0.00	0.00	0.00	
524 Protective Inspections	76,344.01	78,336.41	82,495.85	70,888.16	88,450.00	89,950.00	
537 00 49 00 Solid Waste Management- Contract	1,711.03	1,945.27	0.00	0.00	2,000.00	2,000.00	
537 Garbage & Solid Waste Utilitys	1,711.03	1,945.27	0.00	0.00	2,000.00	2,000.00	
553 70 51 00 Clean Air Assessment	2,386.39	2,361.86	2,362.26	2,368.89	2,500.00	2,500.00	

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553 Veterans Services	2,386.39	2,361.86	2,362.26	2,368.89	2,500.00	2,500.00	
554 30 31 00 Animal Control Supplies	144.55	323.37	320.70	48.84	500.00	500.00	
554 30 31 01 Animal Control Equipment	37.75	299.00	266.04	0.00	1,000.00	500.00	
554 30 31 03 Animal Control-board/care	11.53	0.00	0.00	0.00	400.00	400.00	
554 30 41 00 Animal Control- Euthenasia	110.00	43.00	0.00	140.00	200.00	200.00	
554 30 48 01 Animal Control Kennel Improvements	1,673.33	5,867.72	106.43	1,539.25	1,500.00	750.00	
554 30 48 04 Animal Control - Repair/Maintenance By Others	0.00	0.00	0.00	0.00	1,000.00	750.00	
554 Child Care Services	1,977.16	6,533.09	693.17	1,728.09	4,600.00	3,100.00	
557 30 00 01 Tourism- Merchandising Costa	0.00	0.00	0.00	0.00	0.00	3,500.00	
557 Community Services	0.00	0.00	0.00	0.00	0.00	3,500.00	
558 50 41 00 Bldg. Inspections-contracted	27,110.41	37,401.49	56,840.43	33,214.09	30,000.00	35,000.00	
558 60 40 01 CPAT Event	0.00	0.00	0.00	1,759.50	1,300.00	0.00	
558 60 41 01 Engineering	12,092.50	11,537.50	51,495.00	38,602.50	50,000.00	50,000.00	
558 60 41 02 Engineering - City Hall Feasibility	0.00	0.00	34,861.11	26,560.17	32,000.00	25,000.00	
558 60 41 03 Water Front Plan	0.00	0.00	4,930.00	0.00	0.00	15,000.00	
558 60 41 04 Comprehensive Plan Update	0.00	0.00	11,918.20	33,526.16	30,000.00	0.00	
558 70 41 00 Administrative Costs-EDC	29,600.00	43,750.00	26,250.00	35,000.00	35,000.00	35,000.00	
558 Planning & Community Devel	68,802.91	92,688.99	186,294.74	168,662.42	178,300.00	160,000.00	
566 00 51 00 Substance Abuse-alcoholism	701.83	748.90	873.69	0.00	0.00	0.00	
566 Substance Abuse	701.83	748.90	873.69	0.00	0.00	0.00	
571 00 30 00 Summer Youth Activity Program Costs	0.00	0.00	0.00	3,238.23	1,500.00	3,500.00	
571 Education	0.00	0.00	0.00	3,238.23	1,500.00	3,500.00	
572 10 46 01 WCIA Pool Insurance- Library (12%)	5,492.28	6,017.76	5,796.12	6,183.12	6,200.00	6,600.00	
572 50 31 01 Library - Landcaping Supplies	105.92	76.01	456.33	33.51	1,000.00	1,000.00	
572 50 41 01 Library - Annual Alarm Monitoring	686.91	818.53	340.78	539.35	800.00	700.00	
572 50 45 01 Libraries - Mat Rental	179.49	191.29	159.21	82.52	150.00	150.00	
572 50 47 00 Library-Garbage Service	931.79	1,031.52	946.48	827.62	1,000.00	1,000.00	
572 50 47 02 Library- Electricity	5,412.89	4,700.86	4,929.10	4,203.07	5,300.00	5,500.00	
572 50 47 03 Library Water /Sewer	765.48	790.92	853.80	717.60	1,000.00	1,000.00	
572 50 48 01 Libraries - Repair & Maintenance By Others	0.00	0.00	0.00	756.40	1,000.00	1,000.00	
572 50 53 00 Library- Irrigation Assessment	726.80	698.00	698.00	698.00	700.00	725.00	

5 YEAR BUDGET COMPARISON

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572 Libraries	14,301.56	14,324.89	14,179.82	14,041.19	17,150.00	17,675.00	
573 80 47 00 Parks- Irrigation Assessment	2,246.77	2,166.47	2,166.47	2,452.65	2,500.00	2,600.00	
573 90 30 00 Movies In The Park-Equipment & Movie Costs	0.00	0.00	0.00	5,316.48	5,000.00	500.00	
573 90 30 01 Movies In The Park - Concession Costs	0.00	0.00	0.00	1,303.51	1,500.00	1,500.00	
573 90 31 01 City Celebrations	513.47	466.83	735.15	0.00	2,500.00	1,500.00	
573 90 31 02 Downtown Flowers	445.04	684.57	77.70	107.27	200.00	250.00	
573 90 40 01 Annual Fireworks Contract	4,000.00	4,300.00	4,300.00	4,500.00	4,500.00	5,000.00	
573 Spectator & Community Events	7,205.28	7,617.87	7,279.32	13,679.91	16,200.00	11,350.00	
575 50 40 01 Community Center-Mat Rental	247.84	258.84	124.14	56.80	200.00	200.00	
575 50 47 01 Community Center- Water/Sewer	1,965.00	2,026.68	2,146.80	1,832.66	2,000.00	2,000.00	
575 50 47 02 Community Center- Electricity	453.51	144.93	175.24	448.38	200.00	200.00	
575 Cultural & Recreational Fac	2,666.35	2,430.45	2,446.18	2,337.84	2,400.00	2,400.00	
576 80 10 00 Park Facilities - Salary/wages	28,649.91	59,778.36	61,982.59	54,647.87	64,000.00	65,000.00	
576 80 20 00 Park Facilities - Personnel Benefits	14,084.70	29,556.89	30,644.59	26,111.57	34,000.00	34,000.00	
576 80 31 01 Parks Facilities- Operating Supplies	1,031.18	612.65	369.54	942.20	5,000.00	5,000.00	
576 80 31 02 Parks Facilities-Repair Supplies	5,922.62	7,018.96	5,355.47	4,590.41	7,500.00	7,500.00	
576 80 31 04 Park Facilities - Landscaping Supplies	3,260.90	2,297.10	664.61	1,446.84	7,500.00	4,000.00	
576 80 32 01 Park Facilities - Fuel	0.00	75.56	17.33	0.00	0.00	0.00	
576 80 35 01 Parks Facilities- Operating Equipment	1,016.45	1,202.89	799.25	1,895.69	3,000.00	3,500.00	
576 80 45 02 Parks Facilities - Equipment Rental	465.80	294.31	420.15	172.67	500.00	500.00	
576 80 46 01 WCIA Insurance Park Facilities (3%)	1,373.07	1,504.44	1,449.03	1,545.78	1,600.00	1,650.00	
576 80 47 01 Parks Facilities - Electricity	3,775.91	4,307.60	3,977.39	3,205.51	4,500.00	4,250.00	
576 80 47 02 Parks Facilities - Water/Sewer	11,555.25	3,702.60	4,559.03	3,485.22	4,000.00	4,000.00	
576 80 48 01 Parks Facilities- Repair/mntnce. By Others	1,661.86	7,079.19	12,202.46	8,891.58	10,000.00	7,500.00	
576 80 49 01 Park Facilities - Sanitation Services	5,489.50	5,328.32	5,690.84	5,226.00	6,250.00	6,250.00	
576 Park Facilities	78,287.15	122,758.87	128,132.28	112,161.34	147,850.00	143,150.00	
589 40 00 02 Cmmnity Center Deposit Refun	1,700.00	1,700.00	1,800.00	1,500.00	1,500.00	1,500.00	
580 Non Expenditures	1,700.00	1,700.00	1,800.00	1,500.00	1,500.00	1,500.00	
591 76 00 01 Dept Payment - Park Land	0.00	0.00	0.00	0.00	0.00	50,000.00	
591 Debt Service	0.00	0.00	0.00	0.00	0.00	50,000.00	
594 18 41 00 City Hall Remodel Feasibility	0.00	0.00	4,299.55	9,355.00	12,000.00	0.00	

5 YEAR BUDGET COMPARISON

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594 18 41 01 City Hall Remodel	0.00	0.00	7,031.86	0.00	0.00	420,000.00	
594 18 60 01 Capital Outlay- Truck	0.00	0.00	0.00	35,333.37	36,000.00	0.00	
594 18 63 01 Temporary City Hall Improvement Costs	0.00	0.00	12,969.99	0.00	2,500.00	1,000.00	
594 18 64 01 Capital-lease-copier	1,971.61	1,741.68	1,876.43	1,558.27	2,000.00	2,000.00	
594 18 64 02 Capital-lease-postage Meter	3,833.80	3,844.43	3,844.29	2,883.30	4,000.00	4,000.00	
594 18 64 04 Capital Outlay- Furniture/safe	0.00	0.00	0.00	0.00	3,000.00	3,000.00	
594 18 64 06 Capital Outlay-comp Upgrades	562.07	1,788.64	4,541.80	868.76	2,500.00	3,500.00	
594 72 62 01 Capital Facility Bc-library	0.00	0.00	2,000.00	0.00	20,000.00	0.00	
594 76 64 00 Capital Exp, Equipment/Mower	0.00	4,021.27	0.00	50,000.00	45,000.00	30,000.00	
594 Capital Expenditures	6,367.48	11,396.02	36,563.92	99,998.70	127,000.00	463,500.00	
597 00 08 05 Transfer #350 - I-82 Biz Park	10,000.00	0.00	0.00	0.00	0.00	0.00	
597 00 08 06 Transfer #302- Parks	15,000.00	50,000.00	75,000.00	0.00	150,000.00	0.00	
597 00 08 07 Transfer To #103 -archive Fu	5,000.00	1,000.00	5,000.00	0.00	1,000.00	7,500.00	
597 00 09 01 Transfers-Out -to #105	0.00	0.00	0.00	0.00	0.00	47,500.00	
597 42 01 02 Transfer To Streets - #101	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	
597 Interfund Transfers	130,000.00	151,000.00	180,000.00	0.00	251,000.00	55,000.00	
508 80 01 00 Ending Fund Balance	0.00	0.00	0.00	0.00	629,919.75	195,597.63	
999 Ending Balance	0.00	0.00	0.00	0.00	629,919.75	195,597.63	
586 01 00 00 Bldg. Surcharge-state Portio	0.00	0.00	0.00	0.00	200.00	300.00	
580 Non Expenditures	0.00	0.00	0.00	0.00	200.00	300.00	
Total :	0.00	0.00	0.00	0.00	200.00	300.00	
PUBLIC SAFETY							
521 20 51 00 B C S O Contract	0.00	0.00	309,694.52	261,795.10	325,000.00	323,000.00	
521 Law Enforcement	0.00	0.00	309,694.52	261,795.10	325,000.00	323,000.00	
Total PUBLIC SAFETY:	0.00	0.00	309,694.52	261,795.10	325,000.00	323,000.00	
SUBSTANCE ABUSE							

5 YEAR BUDGET COMPARISON

City Of Benton City
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001 Current Expense Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
566 00 51 00 Substance Abuse-alcoholism	0.00	0.00	0.00	656.01	1,000.00	1,000.00	
566 Substance Abuse	0.00	0.00	0.00	656.01	1,000.00	1,000.00	
Total SUBSTANCE ABUSE:	0.00	0.00	0.00	656.01	1,000.00	1,000.00	
TOTAL EXPENDITURES:	945,546.49	1,084,673.02	1,320,858.51	1,080,373.41	2,187,854.75	1,935,647.63	
FUND GAIN/LOSS:	495,715.34	581,663.96	1,021,116.75	1,106,176.33	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Benton City
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101 City Street Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 01 01 Beginning Fund Balance	164,462.61	209,261.07	235,061.82	330,795.55	330,795.55	300,323.39	
308 Beginning Balances	164,462.61	209,261.07	235,061.82	330,795.55	330,795.55	300,323.39	
311 10 01 01 General Property 40%	66,976.28	79,671.80	79,878.87	79,143.50	70,700.00	71,000.00	
310 Taxes	66,976.28	79,671.80	79,878.87	79,143.50	70,700.00	71,000.00	
322 40 00 00 Street/curb Permits	750.00	900.00	1,050.00	800.00	600.00	500.00	
320 Licenses & Permits	750.00	900.00	1,050.00	800.00	600.00	500.00	
333 20 00 01 9th Street Sidewalk Funding	0.00	0.00	0.00	0.00	0.00	120,000.00	
334 03 70 00 Street Grant Benton County	27,349.09	0.00	0.00	0.00	0.00	0.00	
334 04 80 08 State Rev. - TIB Dale Ave.	388,466.40	80,171.60	0.00	0.00	0.00	0.00	
334 04 80 10 State Rev. TIB- Street Light Feasibility	55,790.00	0.00	0.00	0.00	0.00	0.00	
336 00 71 00 MultiModal Transpo City	0.00	0.00	3,361.32	2,304.90	1,700.00	1,000.00	
336 00 87 00 Motor Vehicle Fuel Tax	66,831.79	68,589.26	70,915.59	59,347.23	65,000.00	60,000.00	
337 01 80 11 PUD Energy Efficiency Incentive	13,520.00	0.00	0.00	0.00	0.00	0.00	
330 State Generated Revenues	551,957.28	148,760.86	74,276.91	61,652.13	66,700.00	181,000.00	
337 00 00 01 Benton PUD StreetLight Refund	0.00	920.00	0.00	0.00	0.00	0.00	
361 11 01 01 Interest- Streets	215.30	368.65	1,498.74	3,560.89	3,000.00	1,750.00	
360 Misc Revenues	215.30	1,288.65	1,498.74	3,560.89	3,000.00	1,750.00	
386 41 63 01 Deposit- In Lieu Of Sidewalk Construction	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	
380 Non Revenues	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	
397 00 01 02 Transfer From #001	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	
397 Interfund Transfers	100,000.00	100,000.00	100,000.00	0.00	100,000.00	0.00	
TOTAL REVENUES:	884,361.47	540,882.38	492,766.34	475,952.07	572,795.55	555,573.39	
518 10 31 03 Water Cooler/Supplies	235.97	99.57	225.48	0.00	0.00	0.00	
518 Central Services	235.97	99.57	225.48	0.00	0.00	0.00	
542 30 10 00 Streets Salaries/wages	41,970.09	40,157.87	37,555.29	32,803.71	42,000.00	45,000.00	
542 30 20 00 Streets Personnel Benefits	19,385.80	18,897.96	18,054.64	15,193.67	22,000.00	22,000.00	

5 YEAR BUDGET COMPARISON

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101 City Street Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
542 30 31 00 Operating Supplies	180.50	6.49	0.00	0.00	1,000.00	1,000.00	
542 30 31 01 Cold Mix-Asphalt Patching	282.28	433.08	98.62	329.92	3,000.00	2,000.00	
542 30 31 02 Vehicle Supplies/Maintenance	1,606.04	1,371.44	3,567.87	4,574.79	6,000.00	6,500.00	
542 30 31 03 Repair & Maintenance Supplie	4,770.51	2,022.85	216.97	2,823.59	5,000.00	4,000.00	
542 30 32 01 Street Maintenance- Fuel Consumed	3,949.59	2,919.36	2,787.87	3,570.29	4,000.00	4,000.00	
542 30 45 00 Equipment Rental	785.18	1,769.06	1,498.96	814.50	2,000.00	2,000.00	
542 30 48 00 Repair & Maint. By Others	0.00	4,918.99	8,575.05	6,218.10	10,000.00	12,000.00	
542 63 41 01 Street Lighting -Maintenance	0.00	646.65	0.00	1,512.57	1,500.00	1,500.00	
542 63 47 00 Street Lighting-Electricity	12,565.49	7,376.43	12,192.80	6,368.05	8,000.00	8,000.00	
542 64 31 00 Traffic Control Devices	4,201.83	1,425.83	491.71	345.43	7,500.00	10,000.00	
542 64 31 01 Street Signs	113.72	2,978.88	444.57	713.50	750.00	500.00	
542 64 63 00 Striping On Roads/street	0.00	0.00	0.00	8,354.00	15,000.00	15,000.00	
542 66 31 01 Snow Removal- Sand	354.64	109.25	1,346.98	1,500.91	2,300.00	2,500.00	
542 66 31 02 Snow Removal - Vehicle Supplies	91.42	0.00	0.00	353.34	1,000.00	1,000.00	
542 67 40 01 Street Sweeping	5,235.62	4,631.52	4,143.31	2,669.52	6,000.00	6,000.00	
542 70 31 01 Roadside - Gravel	348.38	632.18	0.00	1,492.91	3,000.00	3,000.00	
542 70 31 02 Roadside-Weed Control Supplies	2,618.08	2,034.90	2,123.96	3,552.48	4,000.00	4,000.00	
542 Streets - Maintenance	98,459.17	92,332.74	93,098.60	93,191.28	144,050.00	150,000.00	
543 30 10 00 Rd/st Adm. Salaries/wages	8,043.41	13,980.35	14,770.07	12,815.77	16,000.00	18,000.00	
543 30 20 00 Rd/st. Adm. Personnel Benefi	3,299.05	6,202.08	6,470.69	5,462.18	9,000.00	9,000.00	
543 30 41 00 Engineering	7,305.00	26,242.95	8,872.50	29,360.19	50,000.00	25,000.00	
543 30 41 01 Audit - (10%)	2,148.48	0.00	0.00	751.04	0.00	0.00	
543 30 49 01 Street Employee Certifications	335.00	791.06	2,747.55	1,131.53	1,500.00	1,500.00	
543 Streets Admin & Overhead	21,130.94	47,216.44	32,860.81	49,520.71	76,500.00	53,500.00	
586 41 63 01 Deposit Refund- In-Lieu Of Sidewalk	0.00	1,000.00	0.00	0.00	0.00	0.00	
580 Non Expenditures	0.00	1,000.00	0.00	0.00	0.00	0.00	
595 10 41 29 TIB-Dale Ave. - Engineering	60,856.83	5,720.00	1,000.00	0.00	0.00	0.00	
595 10 41 30 TIB- 9th Street Sidewalk- Eng.	0.00	0.00	0.00	2,182.50	0.00	0.00	
595 30 63 28 TIB- Dale Ave. Construction	424,836.15	17,722.10	0.00	0.00	0.00	0.00	
595 40 63 05 Fay Avenue Drywell	0.00	18,818.33	0.00	0.00	0.00	0.00	
595 40 63 06 Jonah Avenue Drywell	0.00	93,926.67	0.00	0.00	0.00	0.00	
595 42 35 01 Street Equipment (Small)	0.00	4,021.27	0.00	22,278.75	25,000.00	15,000.00	
595 50 63 01 Crack Seal(roads & Streets)	0.00	22,200.55	34,308.45	37,097.50	38,000.00	35,000.00	
595 61 63 03 NorthEnd Street Improvements	2,473.60	0.00	0.00	0.00	0.00	0.00	
595 61 63 04 TIB- 9th Street Sidewalk Project	0.00	0.00	0.00	0.00	0.00	100,000.00	
595 63 63 01 TIB-Street Light LED Construction	66,654.64	0.00	0.00	0.00	0.00	0.00	
595 70 31 00 Cap Exp-banners/h Decor	453.10	2,762.89	477.45	240.27	2,000.00	2,000.00	
595 95 60 03 Angeline Storm Drainage Project	0.00	0.00	0.00	2,995.00	68,000.00	68,000.00	

5 YEAR BUDGET COMPARISON

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101 City Street Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
594 Capital Expenditures	555,274.32	165,171.81	35,785.90	64,794.02	133,000.00	220,000.00	
508 80 01 01 Ending Fund Balance	0.00	0.00	0.00	0.00	219,245.55	132,073.39	
999 Ending Balance	0.00	0.00	0.00	0.00	219,245.55	132,073.39	
TOTAL EXPENDITURES:	675,100.40	305,820.56	161,970.79	207,506.01	572,795.55	555,573.39	
FUND GAIN/LOSS:	209,261.07	235,061.82	330,795.55	268,446.06	0.00	0.00	

5 YEAR BUDGET COMPARISON

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103 Sos Archive Grant

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 01 03 Beginning Fund Balance	5,155.63	4,696.41	5,696.41	1,208.74	1,208.74	1,208.74	
308 Beginning Balances	5,155.63	4,696.41	5,696.41	1,208.74	1,208.74	1,208.74	
397 00 09 01 Transfer From #001	5,000.00	1,000.00	5,000.00	0.00	1,000.00	7,500.00	
397 Interfund Transfers	5,000.00	1,000.00	5,000.00	0.00	1,000.00	7,500.00	
TOTAL REVENUES:	10,155.63	5,696.41	10,696.41	1,208.74	2,208.74	8,708.74	
514 30 30 00 Archive Supplies	506.42	0.00	1,831.37	0.00	1,000.00	1,100.00	
514 30 31 01 BluePrint Scanner	0.00	0.00	7,656.30	0.00	0.00	0.00	
514 30 41 00 Digitization To State Archive	4,952.80	0.00	0.00	0.00	0.00	6,400.00	
514 Administration	5,459.22	0.00	9,487.67	0.00	1,000.00	7,500.00	
508 80 01 03 Ending Fund Balance	0.00	0.00	0.00	0.00	1,208.74	1,208.74	
999 Ending Balance	0.00	0.00	0.00	0.00	1,208.74	1,208.74	
TOTAL EXPENDITURES:	5,459.22	0.00	9,487.67	0.00	2,208.74	8,708.74	
FUND GAIN/LOSS:	4,696.41	5,696.41	1,208.74	1,208.74	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Benton City
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105 Solar/Energy Grant Bond Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 00 80 00 Beginning Balance	0.00	0.00	0.00	0.00	0.00	46.00	
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	46.00	
334 04 20 01 Dept. Of Commerce- Solar Grant	0.00	0.00	0.00	0.00	349,268.00	0.00	
334 04 20 02 Dept. Of Commerce- Energy Grant	0.00	0.00	0.00	0.00	69,852.00	0.00	
330 State Generated Revenues	0.00	0.00	0.00	0.00	419,120.00	0.00	
391 10 00 00 Solar/Energy Project Bond Proceeds	0.00	0.00	0.00	376,426.00	376,426.00	0.00	
390 Other Revenues	0.00	0.00	0.00	376,426.00	376,426.00	0.00	
397 00 70 01 Transfer In From #001	0.00	0.00	0.00	0.00	0.00	47,500.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	47,500.00	
TOTAL REVENUES:	0.00	0.00	0.00	376,426.00	795,546.00	47,546.00	
591 54 70 01 Bond Payment- Solar/Energy Project- Principal	0.00	0.00	0.00	0.00	0.00	32,500.00	
592 54 83 01 Bond Payment- Solar/Energy Project- Interest	0.00	0.00	0.00	0.00	0.00	12,000.00	
591 Debt Service	0.00	0.00	0.00	0.00	0.00	44,500.00	
594 53 41 01 Solar Project - Management	0.00	0.00	0.00	1,711.66	160,000.00	0.00	
594 53 41 02 Energy Project - Management	0.00	0.00	0.00	1,669.86	94,000.00	0.00	
594 53 41 03 Solar Project - Audit	0.00	0.00	0.00	15,000.00	15,000.00	0.00	
594 53 41 04 Energy Project- Audit	0.00	0.00	0.00	23,132.50	17,000.00	0.00	
594 53 60 01 Solar Project-Construction	0.00	0.00	0.00	8,963.16	341,250.00	0.00	
594 53 60 02 Energy Project - Construction	0.00	0.00	0.00	2,296.15	168,250.00	0.00	
594 Capital Expenditures	0.00	0.00	0.00	52,773.33	795,500.00	0.00	
508 80 00 00 Ending Balance	0.00	0.00	0.00	0.00	46.00	3,046.00	
999 Ending Balance	0.00	0.00	0.00	0.00	46.00	3,046.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	52,773.33	795,546.00	47,546.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	323,652.67	0.00	0.00	

5 YEAR BUDGET COMPARISON

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302 Park & Recreation Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 03 02 Beginning Fund Balance	149,077.34	136,248.29	96,543.57	178,114.46	178,114.46	155,827.85	
308 Beginning Balances	149,077.34	136,248.29	96,543.57	178,114.46	178,114.46	155,827.85	
318 34 00 00 Real Estate Excise Tax	20,724.60	17,858.20	37,686.21	39,880.45	40,000.00	32,500.00	
310 Taxes	20,724.60	17,858.20	37,686.21	39,880.45	40,000.00	32,500.00	
361 11 03 02 Interest -Parks/ Capital Projects	107.73	184.31	749.36	1,780.44	1,500.00	1,250.00	
367 11 00 00 Memorial Bench Application	500.00	0.00	0.00	0.00	500.00	500.00	
368 10 00 00 Park Fees	0.00	0.00	0.00	8,965.89	8,950.00	0.00	
360 Misc Revenues	607.73	184.31	749.36	10,746.33	10,950.00	1,750.00	
397 00 07 00 Transfer-in From General Fun	15,000.00	50,000.00	75,000.00	0.00	150,000.00	0.00	
397 Interfund Transfers	15,000.00	50,000.00	75,000.00	0.00	150,000.00	0.00	
TOTAL REVENUES:	185,409.67	204,290.80	209,979.14	228,741.24	379,064.46	190,077.85	
576 80 40 00 Skate Park Improvements	2,234.66	28,766.94	0.00	0.00	10,000.00	1,000.00	
576 80 41 01 Skate Park Engineering	0.00	8,896.25	2,372.00	0.00	1,000.00	1,000.00	
576 80 41 02 Parks Engineering	1,150.00	10,590.00	1,745.00	11,152.50	15,000.00	45,000.00	
576 80 41 03 Splash Pad Engineering	0.00	0.00	0.00	420.00	24,500.00	24,500.00	
576 Park Facilities	3,384.66	48,253.19	4,117.00	11,572.50	50,500.00	71,500.00	
594 73 62 02 Community Center Wall Project	0.00	0.00	4,615.00	1,372.50	1,500.00	25,000.00	
594 73 62 03 Community Center Door Replacement	0.00	0.00	4,261.46	0.00	0.00	0.00	
594 73 64 01 Community Center- Furnishings	0.00	0.00	499.55	0.00	1,000.00	1,000.00	
594 75 64 01 Community Center- Furnishings	5,654.34	0.00	0.00	0.00	0.00	0.00	
594 76 60 02 Memorial Bench	588.31	0.00	0.00	0.00	600.00	650.00	
594 76 61 01 City Wide Bike Trail -Gravel	0.00	5,283.82	0.00	0.00	1,000.00	500.00	
594 76 61 02 Butterfly Garden-Landscaping	0.00	0.00	0.00	0.00	500.00	500.00	
594 76 61 03 City Park Upgrades	0.00	0.00	7,540.31	0.00	20,000.00	5,000.00	
594 76 61 04 City Park Land Purchase	0.00	0.00	0.00	0.00	200,000.00	0.00	
594 76 62 01 Tennis Court Improvements	1,179.90	0.00	1,217.00	0.00	5,000.00	5,000.00	
594 76 62 03 Park Improvements	38,354.17	3,042.00	7,082.89	16,875.90	20,000.00	15,000.00	
594 76 62 04 Legion Park Improvements	0.00	51,168.22	2,531.47	0.00	10,000.00	2,500.00	
594 Capital Expenditures	45,776.72	59,494.04	27,747.68	18,248.40	259,600.00	55,150.00	
508 80 03 02 Ending Fund Balance	0.00	0.00	0.00	0.00	68,964.46	63,427.85	

5 YEAR BUDGET COMPARISON

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302 Park & Recreation Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
999 Ending Balance	0.00	0.00	0.00	0.00	68,964.46	63,427.85	
TOTAL EXPENDITURES:	49,161.38	107,747.23	31,864.68	29,820.90	379,064.46	190,077.85	
FUND GAIN/LOSS:	136,248.29	96,543.57	178,114.46	198,920.34	0.00	0.00	

5 YEAR BUDGET COMPARISON

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350 I-82 Business/industrial Park

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 03 50 Beginning Fund Balance	17,888.68	27,996.41	27,655.71	28,405.07	28,405.07	30,184.58	
308 Beginning Balances	17,888.68	27,996.41	27,655.71	28,405.07	28,405.07	30,184.58	
361 11 03 50 Interest -I -82 Business Park	107.73	184.30	749.36	1,780.44	1,500.00	1,250.00	
360 Misc Revenues	107.73	184.30	749.36	1,780.44	1,500.00	1,250.00	
397 00 01 00 Transfer From #001	10,000.00	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	10,000.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	27,996.41	28,180.71	28,405.07	30,185.51	29,905.07	31,434.58	
558 70 41 01 I-82 Planning	0.00	0.00	0.00	0.00	10,000.00	20,000.00	
551 Welfare	0.00	0.00	0.00	0.00	10,000.00	20,000.00	
594 58 41 00 I-82 Construction Engineering	0.00	525.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	525.00	0.00	0.00	0.00	0.00	
508 80 03 50 Ending Fund Balance	0.00	0.00	0.00	0.00	19,905.07	11,434.58	
999 Ending Balance	0.00	0.00	0.00	0.00	19,905.07	11,434.58	
TOTAL EXPENDITURES:	0.00	525.00	0.00	0.00	29,905.07	31,434.58	
FUND GAIN/LOSS:	27,996.41	27,655.71	28,405.07	30,185.51	0.00	0.00	

5 YEAR BUDGET COMPARISON

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401 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 04 01 Beginning Fund Balance	181,223.35	57,237.77	84,088.10	256,071.65	256,071.65	260,599.94	
308 Beginning Balances	181,223.35	57,237.77	84,088.10	256,071.65	256,071.65	260,599.94	
321 50 00 01 Hydrant Meter Rental	150.00	250.00	200.00	400.00	150.00	250.00	
320 Licenses & Permits	150.00	250.00	200.00	400.00	150.00	250.00	
337 90 04 01 Local Contribution- Reimbursements	0.00	210.14	0.00	0.00	0.00	0.00	
391 80 00 01 DWSRF Loan Proceeds	76,333.65	0.00	289,804.38	0.00	0.00	0.00	
330 State Generated Revenues	76,333.65	210.14	289,804.38	0.00	0.00	0.00	
343 40 00 00 Water Application Fees	175.00	250.00	472.44	475.00	400.00	400.00	
343 40 00 01 Water Hookup Fees	10,358.00	15,175.00	19,025.00	19,575.00	16,000.00	15,000.00	
343 40 00 02 Water Sales	380,454.17	388,828.15	531,515.56	473,834.49	528,000.00	535,000.00	
343 40 00 03 Water Reconnect/adm. Fees	9,545.00	7,751.38	8,594.24	7,590.00	8,000.00	8,000.00	
343 40 00 05 Water Sales- Bulk	409.67	3,339.21	1,235.64	4,191.16	4,000.00	3,000.00	
343 81 12 00 New Account Service Fee	1,575.00	1,470.00	1,680.00	1,470.00	1,500.00	1,500.00	
344 30 00 01 Water Line/ Meter Repair	0.00	2,641.81	4,153.92	750.00	500.00	500.00	
340 Charges For Services	402,516.84	419,455.55	566,676.80	507,885.65	558,400.00	563,400.00	
359 90 00 04 Water Late Fees	6,402.57	5,767.40	8,082.56	7,635.29	7,000.00	8,500.00	
350 Fines & Forfeitures	6,402.57	5,767.40	8,082.56	7,635.29	7,000.00	8,500.00	
343 30 00 01 Water Line/ Meter Repair	2,167.76	0.00	0.00	0.00	0.00	0.00	
361 11 04 01 Interest -Water	215.29	368.69	1,498.73	3,560.91	3,000.00	3,000.00	
360 Misc Revenues	2,383.05	368.69	1,498.73	3,560.91	3,000.00	3,000.00	
386 10 00 02 Water Meter Deposit	3,600.00	6,300.00	6,000.00	9,600.00	7,000.00	8,000.00	
380 Non Revenues	3,600.00	6,300.00	6,000.00	9,600.00	7,000.00	8,000.00	
379 00 40 01 WSDOT Reimbursment - I-82 Roundabout	0.00	12,620.00	0.00	0.00	0.00	0.00	
390 Other Revenues	0.00	12,620.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	672,609.46	502,209.55	956,350.57	785,153.50	831,621.65	843,749.94	
514 23 41 05 Audit (25%)	5,371.23	0.00	0.00	1,689.85	0.00	0.00	

5 YEAR BUDGET COMPARISON

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Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
514 Administration	5,371.23	0.00	0.00	1,689.85	0.00	0.00	
518 10 31 01 Water Cooler/Supplies	205.39	37.44	0.00	0.00	0.00	0.00	
518 Central Services	205.39	37.44	0.00	0.00	0.00	0.00	
534 11 10 00 Mtc/adm. Salaries/wages	135,327.18	126,569.05	118,554.37	110,575.19	130,000.00	132,000.00	
534 11 20 00 Mtc/adm. Personnel Benefits	57,333.93	55,061.98	54,310.59	49,002.39	60,000.00	60,000.00	
534 11 31 01 Office Supplies	172.67	166.77	20.88	77.58	500.00	500.00	
534 11 42 01 Telephone-land (30%)	4,027.29	4,629.80	4,760.12	4,330.56	5,500.00	5,500.00	
534 11 42 02 Postage (40%)	3,002.75	2,867.00	2,941.42	2,666.40	3,000.00	3,250.00	
534 11 42 03 Employee Uniforms	2,134.64	1,934.09	2,716.29	1,068.58	2,000.00	1,500.00	
534 11 42 04 Telephone - Mobile (45%)	2,528.82	2,340.30	2,263.28	2,653.33	3,000.00	3,000.00	
534 11 43 00 Travel	0.00	0.00	0.00	0.00	200.00	200.00	
534 11 43 01 Meals/lodging	35.11	128.77	0.00	0.00	200.00	200.00	
534 11 47 01 Electricity	15,690.94	14,479.93	13,319.45	17,426.94	20,000.00	20,000.00	
534 11 47 02 Water/sewer (Shop/Lab 50%)	479.20	535.08	519.48	546.21	500.00	600.00	
534 11 47 03 Water - Well #5	0.00	0.00	274.29	599.60	750.00	750.00	
534 11 49 01 Filing Fees	73.00	332.80	132.00	273.06	500.00	50.00	
534 11 49 02 Misc. Expense-other	5.98	22.11	12.98	0.00	0.00	0.00	
534 11 49 05 Memberships	442.00	442.00	442.00	460.00	500.00	500.00	
534 11 53 01 Excise Tax	24,489.02	25,198.53	29,944.57	30,710.07	33,000.00	31,000.00	
534 11 53 02 Irrigation Assessments	734.30	711.10	711.10	992.34	1,000.00	1,000.00	
534 11 53 03 Property Taxes	13.29	26.17	26.17	27.67	30.00	35.00	
534 12 41 02 Software Maintenance Agreement (25%)	1,357.47	1,377.77	1,420.57	1,469.49	1,500.00	1,600.00	
534 12 41 03 Water Testing	15,740.93	15,551.06	9,764.17	3,780.63	5,000.00	6,000.00	
534 12 41 06 Well Monitoring/testing	1,383.70	1,101.85	1,132.00	0.00	1,500.00	0.00	
534 14 49 01 Training	24.48	402.50	45.00	884.00	1,500.00	1,500.00	
534 15 31 01 Repair/mtc. Supplies-vehicle	2,156.24	1,818.76	3,367.86	6,265.13	8,500.00	8,500.00	
534 15 31 02 Repair/mtc. Supplies-system	3,518.30	5,092.34	5,852.42	7,000.14	7,500.00	8,500.00	
534 15 48 00 Repair/mtc. By Others	14,995.24	18,274.98	13,045.67	4,246.23	20,000.00	20,000.00	
534 16 31 02 Operating Supplies - System	1,715.11	608.10	443.70	309.50	5,000.00	5,000.00	
534 18 51 02 Operating Permit-water Syste	1,285.80	1,285.80	1,285.80	1,262.70	2,000.00	2,000.00	
534 40 49 00 Water Training Certifications	761.50	487.00	796.00	532.00	1,000.00	1,000.00	
534 60 42 01 Online Payment Processing	1,734.70	1,711.82	1,893.64	1,713.91	2,000.00	2,000.00	
534 70 31 02 Water Billing Supplies	521.20	711.94	724.11	570.96	1,200.00	1,000.00	
534 80 31 00 Water Meter Parts	37,408.83	15,334.15	31,912.88	19,362.87	15,000.00	15,000.00	
534 80 31 01 Operating Supplies- Chlorine	1,297.50	2,740.33	4,589.37	2,897.64	5,000.00	3,500.00	
534 80 32 01 Operating Supplies - Fuel	3,599.85	2,910.10	2,812.84	3,570.26	3,500.00	4,000.00	
534 80 40 01 U-Dig Utility Locate Services (50%)	102.59	106.46	136.12	113.53	150.00	150.00	
534 80 41 01 AWC- Drug & Alcohol Program	0.00	0.00	0.00	254.00	254.00	500.00	

5 YEAR BUDGET COMPARISON

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401 Water Fund

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534 80 46 01 WCIA Pool Insurance-Water Facilities (27%)	12,357.63	13,539.96	13,041.27	13,912.02	14,000.00	14,850.00	
534 91 41 01 Visa\mastercard Charges-40%	1,422.21	1,518.30	1,694.92	1,929.71	2,000.00	2,250.00	
534 Water Utilities	347,873.40	320,018.70	324,907.33	291,484.64	357,284.00	357,435.00	
589 10 00 01 Bulk Water Deposit Disbursement	3,600.00	6,300.00	6,900.00	6,000.00	5,000.00	6,000.00	
591 34 70 01 Loan Principal-pwtf	0.00	18,149.67	18,149.68	18,149.67	18,149.68	18,149.67	
591 34 70 02 Loan Principal-dwsrf	9,379.52	9,379.52	9,379.51	9,379.52	9,379.52	9,379.52	
580 Non Expenditures	12,979.52	33,829.19	34,429.19	33,529.19	32,529.20	33,529.19	
591 34 70 01 Loan Principal-pwtf	18,149.68	0.00	0.00	0.00	0.00	0.00	
591 34 70 03 Loan Principal - DM12-952-125	0.00	0.00	0.00	23,964.16	25,000.00	23,964.15	
592 34 80 01 Loan Interest-98-78898-005-DWSRF	1,885.28	1,571.07	1,256.86	942.64	1,000.00	950.00	
592 34 80 02 Loan Interest-PW-00-691-006- PWTF	1,270.48	998.23	907.48	725.99	750.00	750.00	
592 34 80 03 Loan Interest - DM12-952-125	0.00	0.00	0.00	15,965.89	16,000.00	16,000.00	
591 Debt Service	21,305.44	2,569.30	2,164.34	41,598.68	42,750.00	41,664.15	
594 34 31 03 Capital Outlay-h2o Rplc Pipe	0.00	0.00	0.00	34,079.79	35,000.00	25,000.00	
594 34 41 00 Well # 5 Engineering	17,610.40	7,503.00	28,226.50	1,432.50	1,500.00	0.00	
594 34 41 01 Engineering H20	700.00	15,612.50	8,280.00	1,597.50	5,000.00	5,000.00	
594 34 60 04 Water Meter Upgrades	0.00	15,941.43	22,463.15	48,564.74	50,000.00	75,000.00	
594 34 63 00 Well # 5 Construction	63,990.15	12,343.65	276,797.32	12,649.56	13,000.00	0.00	
594 34 63 05 Well Upgrades	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
594 34 63 06 Capital Outlay- Water Tanks	0.00	0.00	0.00	0.00	0.00	2,000.00	
594 34 64 01 Capital Outlay- Large Equipment	0.00	0.00	0.00	17,000.00	17,000.00	17,500.00	
594 34 64 03 Water System Management Plan	0.00	0.00	1,165.00	41,790.00	61,000.00	10,000.00	
594 34 64 06 Capital Outlay- Truck	0.00	0.00	0.00	23,206.64	24,000.00	0.00	
594 34 64 08 Cap Outlay-computer Upgrades	0.00	0.00	1,006.09	0.00	1,000.00	1,000.00	
594 34 65 07 Dale Waterline Upgrade	124,548.66	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	206,849.21	51,400.58	337,938.06	180,320.73	212,500.00	140,500.00	
597 00 01 01 Transfer To #407	0.00	0.00	0.00	0.00	0.00	25,000.00	
597 00 03 01 Transfer New Acct. Fee To #402	787.50	735.00	840.00	0.00	750.00	800.00	
597 00 04 00 Transfer To 1997 Bond Redemp	20,000.00	9,531.24	0.00	0.00	0.00	0.00	
597 Interfund Transfers	20,787.50	10,266.24	840.00	0.00	750.00	25,800.00	
508 80 04 01 Ending Fund Balance	0.00	0.00	0.00	0.00	185,808.45	244,821.60	
999 Ending Balance	0.00	0.00	0.00	0.00	185,808.45	244,821.60	

5 YEAR BUDGET COMPARISON

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401 Water Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
TOTAL EXPENDITURES:	615,371.69	418,121.45	700,278.92	548,623.09	831,621.65	843,749.94	
FUND GAIN/LOSS:	57,237.77	84,088.10	256,071.65	236,530.41	0.00	0.00	

5 YEAR BUDGET COMPARISON

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402 Sewer Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 01 02 Beginning Fund Balance	495,187.63	567,900.66	725,742.48	714,013.42	714,013.42	667,333.82	
308 Beginning Balances	495,187.63	567,900.66	725,742.48	714,013.42	714,013.42	667,333.82	
337 90 04 02 Local Contributions-Reimbursements	0.00	210.14	8,502.50	0.00	0.00	0.00	
337 90 04 03 Rural County Tax- Benton City Portion	0.00	0.00	0.00	0.00	90,000.00	675,000.00	
330 State Generated Revenues	0.00	210.14	8,502.50	0.00	90,000.00	675,000.00	
343 50 00 00 Sewer Application Fees	150.00	250.00	475.00	500.00	450.00	450.00	
343 50 00 01 Sewer Hookup Fees	3,275.00	4,250.00	4,125.00	4,000.00	3,500.00	3,600.00	
343 50 00 02 Sewer Sales	610,845.27	635,927.27	615,115.77	542,170.09	612,000.00	615,000.00	
343 50 00 03 Sewer Line Repair	0.00	0.00	0.00	0.00	500.00	500.00	
340 Charges For Services	614,270.27	640,427.27	619,715.77	546,670.09	616,450.00	619,550.00	
359 90 00 05 Lien Fees	881.10	2,797.70	2,380.36	280.00	500.00	100.00	
359 90 00 06 Sewer Late Fees	13,467.43	12,225.16	9,162.81	8,811.42	10,000.00	10,000.00	
350 Fines & Forfeitures	14,348.53	15,022.86	11,543.17	9,091.42	10,500.00	10,100.00	
343 50 00 03 Sewer Line Repair	150.00	0.00	0.00	0.00	0.00	0.00	
361 11 04 02 Investment-Sewer	215.22	368.63	1,498.70	3,560.89	3,000.00	3,000.00	
369 90 04 02 Sewer Misc. Revenue	75.00	0.00	0.00	0.00	0.00	0.00	
360 Misc Revenues	440.22	368.63	1,498.70	3,560.89	3,000.00	3,000.00	
397 50 12 01 New Acct. Service Fee (from #401)	787.50	735.00	840.00	0.00	750.00	800.00	
397 Interfund Transfers	787.50	735.00	840.00	0.00	750.00	800.00	
TOTAL REVENUES:	1,125,034.15	1,224,664.56	1,367,842.62	1,273,335.82	1,434,713.42	1,975,783.82	
514 23 41 06 Audit (25%)	5,371.23	0.00	0.00	1,689.85	0.00	0.00	
514 Administration	5,371.23	0.00	0.00	1,689.85	0.00	0.00	
518 10 31 02 Water Cooler/Supplies	187.46	37.44	0.00	0.00	0.00	0.00	
518 Central Services	187.46	37.44	0.00	0.00	0.00	0.00	
535 11 10 01 Mtc. / Admin Salaries & Wages	135,323.41	121,412.49	111,884.46	102,657.17	120,000.00	122,500.00	
535 11 20 01 Mtc./Admin. Personnel Benefits	57,328.34	52,055.93	50,294.16	44,794.94	60,000.00	60,000.00	
535 11 31 02 Office Supplies	203.30	211.41	771.95	255.66	500.00	500.00	

5 YEAR BUDGET COMPARISON

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402 Sewer Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
535 11 42 05 Telephone - Land (30%)	2,660.76	3,024.79	3,283.43	2,945.58	3,750.00	4,000.00	
535 11 42 06 Postage (40%)	3,002.74	2,867.00	2,941.41	2,666.40	3,000.00	3,250.00	
535 11 42 07 Employee Uniforms	2,134.62	1,648.58	2,716.22	1,068.57	1,500.00	1,500.00	
535 11 42 08 Telephone- Mobile (45%)	2,528.78	2,340.28	2,075.33	2,653.32	3,000.00	3,000.00	
535 11 43 02 Travel	0.00	0.00	0.00	0.00	200.00	200.00	
535 11 43 03 Meals/Lodging	0.00	128.76	0.00	0.00	500.00	500.00	
535 11 47 03 Electricity- Sewer Plant & Lift Stations	43,540.76	41,679.80	46,824.52	34,849.48	45,000.00	35,000.00	
535 11 47 04 Water/Sewer (Shop/Lab 50%)	781.40	773.04	951.84	723.10	1,000.00	1,000.00	
535 11 49 05 Membership Fees	610.00	0.00	0.00	0.00	0.00	0.00	
535 11 49 06 Filing Fees	741.10	2,768.07	1,110.72	371.53	1,000.00	1,000.00	
535 11 49 07 MIsc. Expense	10.96	22.08	13.61	20.61	0.00	0.00	
535 11 53 04 Sewer Excise Tax	11,199.59	11,683.20	10,432.32	10,501.52	12,000.00	12,000.00	
535 11 53 05 Irigation Assessments	89.10	89.10	89.10	95.33	100.00	100.00	
535 11 53 06 Property Tax Assessment (misq., Etc.)	26.17	13.29	13.29	13.29	30.00	15.00	
535 12 41 04 Software Agreement (25%)	1,357.47	1,377.77	1,420.57	1,469.48	1,500.00	1,500.00	
535 14 49 02 Training	167.47	387.50	119.50	1,068.00	2,000.00	2,000.00	
535 15 31 03 Repair/mtc. Supplies - Vehicles	2,246.91	1,844.37	4,440.85	6,678.71	9,000.00	7,500.00	
535 15 31 04 Repair/mtc. Supplies - System	17,875.05	24,724.63	32,393.91	6,894.26	20,000.00	20,000.00	
535 15 31 05 Repair/Mtc. By Others	4,432.17	4,157.48	4,730.46	2,872.39	10,000.00	10,000.00	
535 15 31 07 Operating Supplies - System	2,253.39	3,459.73	5,400.55	10,433.37	15,000.00	15,000.00	
535 18 51 01 Discharge Permit-doe	3,974.84	4,109.24	4,160.25	2,831.76	3,000.00	3,000.00	
535 18 51 03 Lab Accreditation Fee	600.00	600.00	600.00	600.00	600.00	600.00	
535 40 49 00 Sewer Employee Certifications	60.00	60.00	155.00	90.00	500.00	500.00	
535 60 41 01 Sewer Testing	0.00	0.00	7,651.24	11,477.65	13,000.00	15,000.00	
535 60 42 02 Online Payment Processing	1,734.65	1,711.78	1,893.56	1,713.84	2,000.00	2,000.00	
535 70 31 02 Sewer Billing Supplies	521.16	711.94	724.09	570.58	1,200.00	1,000.00	
535 70 49 03 Sewer Closing Reimbursement	0.00	0.00	0.64	0.00	0.00	0.00	
535 80 32 01 Sewer System- Diesel Fuel	0.00	536.57	12.55	234.19	1,000.00	500.00	
535 80 32 02 Operating Supplies - Fuel	3,600.19	2,538.56	2,812.88	3,570.29	4,000.00	4,000.00	
535 80 40 01 Sewer Install By City	0.00	0.00	0.00	0.00	1,200.00	1,200.00	
535 80 40 02 U-Dig Utility Services (50%)	102.52	106.39	136.07	113.51	150.00	150.00	
535 80 46 02 WCIA Pool Insurance- Sewer Facilities (46%)	21,053.74	23,068.08	22,218.46	23,701.96	25,000.00	25,300.00	
535 91 41 02 VISA / MC Charges - 40%	1,422.14	1,518.19	1,694.83	1,929.64	2,000.00	2,250.00	
535 Sewer	321,582.73	311,630.05	323,967.77	279,866.13	362,730.00	356,065.00	
591 35 78 01 Loan-prin-doe-wwtp 2003	106,059.78	106,059.78	106,059.78	53,029.89	106,059.78	106,059.78	
591 35 78 03 Loan Principal- DOE Loan #Lo30025B	5,452.26	5,452.26	5,452.26	5,452.26	5,452.26	5,452.26	
580 Non Expenditures	111,512.04	111,512.04	111,512.04	58,482.15	111,512.04	111,512.04	

5 YEAR BUDGET COMPARISON

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402 Sewer Fund

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594 35 41 01 Engineering-Sewer	0.00	9,385.00	21,712.50	3,905.00	10,000.00	35,000.00	
594 35 41 03 WSDOT Roundabout Engineering	0.00	0.00	4,195.00	0.00	0.00	0.00	
594 35 41 04 Engineering - Force Main	0.00	0.00	0.00	0.00	60,000.00	65,000.00	
594 35 41 05 Engineering- Sewer Lining	0.00	0.00	0.00	0.00	0.00	10,000.00	
594 35 41 06 Engineering - Lift Stations	0.00	0.00	0.00	8,152.50	30,000.00	55,000.00	
594 35 60 01 Edith Avenue Sewer Project	0.00	0.00	0.00	0.00	40,000.00	40,000.00	
594 35 63 01 Cap Outlay-sewer Lining Project	2,266.07	0.00	76,769.64	88,727.22	90,000.00	90,000.00	
594 35 63 02 Capital Outlay- Force Main	0.00	0.00	0.00	0.00	0.00	390,000.00	
594 35 63 03 Dale Ave. Sewer Upgrade	70,683.31	0.00	0.00	0.00	0.00	0.00	
594 35 64 00 Cap. Outlay- Equipment	0.00	3,475.28	0.00	41,836.33	40,000.00	40,000.00	
594 35 64 06 Cap. Outlay - Truck	0.00	0.00	0.00	23,206.64	24,000.00	0.00	
594 35 64 08 Cap. Outlay- Vactor Truck	0.00	0.00	38,057.25	0.00	0.00	0.00	
594 35 64 09 Cap-outlay-upgrade Lift Stat	0.00	3,351.02	2,615.00	367.50	25,000.00	275,000.00	
594 35 64 10 Cap. Outlay - Computer Upgrades	530.65	0.00	0.00	0.00	1,000.00	1,000.00	
594 Capital Expenditures	73,480.03	16,211.30	143,349.39	166,195.19	320,000.00	1,001,000.00	
597 00 01 03 Transfer To #407	25,000.00	50,000.00	75,000.00	0.00	75,000.00	75,000.00	
597 00 02 00 Transfer To 1997 Bond Redempt	20,000.00	9,531.25	0.00	0.00	0.00	0.00	
597 Interfund Transfers	45,000.00	59,531.25	75,000.00	0.00	75,000.00	75,000.00	
508 80 04 11 Ending Fund Balance	0.00	0.00	0.00	0.00	565,471.38	432,206.78	
999 Ending Balance	0.00	0.00	0.00	0.00	565,471.38	432,206.78	
TOTAL EXPENDITURES:	557,133.49	498,922.08	653,829.20	506,233.32	1,434,713.42	1,975,783.82	
FUND GAIN/LOSS:	567,900.66	725,742.48	714,013.42	767,102.50	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Benton City
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406 Sewer/water Capital Improvment

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 04 06 Beginning Fund Balance	118,823.17	96,392.62	90,707.01	88,374.62	88,374.62	94,585.98	
308 Beginning Balances	118,823.17	96,392.62	90,707.01	88,374.62	88,374.62	94,585.98	
343 40 00 04 Water Area Charge @.02	3,949.78	3,491.86	4,978.40	4,530.38	4,000.00	4,000.00	
343 50 00 04 Sewer Area Charge @.01	2,216.21	2,283.08	2,689.21	2,265.19	2,300.00	2,300.00	
340 Charges For Services	6,165.99	5,774.94	7,667.61	6,795.57	6,300.00	6,300.00	
TOTAL REVENUES:	124,989.16	102,167.56	98,374.62	95,170.19	94,674.62	100,885.98	
594 34 30 01 Water Meter Upgrades	28,596.54	11,460.55	10,000.00	0.00	0.00	10,000.00	
594 Capital Expenditures	28,596.54	11,460.55	10,000.00	0.00	0.00	10,000.00	
508 10 04 06 Ending Fund Balance	0.00	0.00	0.00	0.00	94,674.62	90,885.98	
999 Ending Balance	0.00	0.00	0.00	0.00	94,674.62	90,885.98	
TOTAL EXPENDITURES:	28,596.54	11,460.55	10,000.00	0.00	94,674.62	100,885.98	
FUND GAIN/LOSS:	96,392.62	90,707.01	88,374.62	95,170.19	0.00	0.00	

5 YEAR BUDGET COMPARISON

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407 Sewer/water Capital Maint.

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 04 07 Beginning Fund Balance	107,729.34	132,729.34	182,729.34	257,729.34	257,729.34	332,729.34	
308 Beginning Balances	107,729.34	132,729.34	182,729.34	257,729.34	257,729.34	332,729.34	
397 00 01 01 Transfer From #401	0.00	0.00	0.00	0.00	0.00	25,000.00	
397 00 01 03 Transfer From #402	25,000.00	50,000.00	75,000.00	0.00	75,000.00	75,000.00	
397 Interfund Transfers	25,000.00	50,000.00	75,000.00	0.00	75,000.00	100,000.00	
TOTAL REVENUES:	132,729.34	182,729.34	257,729.34	257,729.34	332,729.34	432,729.34	
508 10 04 07 Ending Fund Balance	0.00	0.00	0.00	0.00	332,729.34	432,729.34	
999 Ending Balance	0.00	0.00	0.00	0.00	332,729.34	432,729.34	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	332,729.34	432,729.34	
FUND GAIN/LOSS:	132,729.34	182,729.34	257,729.34	257,729.34	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Benton City
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409 Bond Redemption Fund

Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated	Comment
308 80 04 09 Beginning Fund Balance	19,392.90	17,437.51	0.00	0.00	0.00	0.00	
308 Beginning Balances	19,392.90	17,437.51	0.00	0.00	0.00	0.00	
397 00 02 00 Transfer From #401-1997 Bond	20,000.00	9,531.24	0.00	0.00	0.00	0.00	
397 00 02 01 Transfer From #402- 1997 Bond	20,000.00	9,531.25	0.00	0.00	0.00	0.00	
397 Interfund Transfers	40,000.00	19,062.49	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	59,392.90	36,500.00	0.00	0.00	0.00	0.00	
591 38 71 01 1997 Bond Principal-Bank Of NY	35,000.00	35,000.00	0.00	0.00	0.00	0.00	
580 Non Expenditures	35,000.00	35,000.00	0.00	0.00	0.00	0.00	
592 38 80 01 1997 Bond Interest-Bank Of NY	6,600.00	1,500.00	0.00	0.00	0.00	0.00	
592 38 80 02 1997 Bond Admin Charges	355.39	0.00	0.00	0.00	0.00	0.00	
591 Debt Service	6,955.39	1,500.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	41,955.39	36,500.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	17,437.51	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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Account	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2017 Appropriated	2018 Appropriated
001 Current Expense Fund	1,441,261.83	1,666,336.98	2,341,975.26	2,186,549.74	2,187,854.75	1,935,647.63
101 City Street Fund	884,361.47	540,882.38	492,766.34	475,952.07	572,795.55	555,573.39
103 Sos Archive Grant	10,155.63	5,696.41	10,696.41	1,208.74	2,208.74	8,708.74
105 Solar/Energy Grant Bond Fund				376,426.00	795,546.00	47,546.00
302 Park & Recreation Fund	185,409.67	204,290.80	209,979.14	228,741.24	379,064.46	190,077.85
305 City Hall Construction Fund						
350 I-82 Business/industrial Park	27,996.41	28,180.71	28,405.07	30,185.51	29,905.07	31,434.58
401 Water Fund	672,609.46	502,209.55	956,350.57	785,153.50	831,621.65	843,749.94
402 Sewer Fund	1,125,034.15	1,224,664.56	1,367,842.62	1,273,335.82	1,434,713.42	1,975,783.82
406 Sewer/water Capital Improvment	124,989.16	102,167.56	98,374.62	95,170.19	94,674.62	100,885.98
407 Sewer/water Capital Maint.	132,729.34	182,729.34	257,729.34	257,729.34	332,729.34	432,729.34
409 Bond Redemption Fund	59,392.90	36,500.00				
410 Bond Reserve Fund	40,000.00	40,000.00				
	4,703,940.02	4,533,658.29	5,764,119.37	5,710,452.15	6,661,113.60	6,122,137.27
001 Current Expense Fund	945,546.49	1,084,673.02	1,320,858.51	1,080,373.41	2,187,854.75	1,935,647.63
101 City Street Fund	675,100.40	305,820.56	161,970.79	207,506.01	572,795.55	555,573.39
103 Sos Archive Grant	5,459.22		9,487.67		2,208.74	8,708.74
105 Solar/Energy Grant Bond Fund				52,773.33	795,546.00	47,546.00
302 Park & Recreation Fund	49,161.38	107,747.23	31,864.68	29,820.90	379,064.46	190,077.85
305 City Hall Construction Fund						
350 I-82 Business/industrial Park		525.00			29,905.07	31,434.58
401 Water Fund	615,371.69	418,121.45	700,278.92	548,623.09	831,621.65	843,749.94
402 Sewer Fund	557,133.49	498,922.08	653,829.20	506,233.32	1,434,713.42	1,975,783.82
406 Sewer/water Capital Improvment	28,596.54	11,460.55	10,000.00		94,674.62	100,885.98
407 Sewer/water Capital Maint.					332,729.34	432,729.34
409 Bond Redemption Fund	41,955.39	36,500.00				
410 Bond Reserve Fund		40,000.00				
	2,918,324.60	2,503,769.89	2,888,289.77	2,425,330.06	6,661,113.60	6,122,137.27
FUNDS GAIN/LOSS:	1,785,615.42	2,029,888.40	2,875,829.60	3,285,122.09	0.00	0.00



2018
Budget

Line Item Budget

2018 BUDGET TOTALS

City Of Benton City
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001 Current Expense Fund

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 00 00	Beginning Fund Balance	796,209.63
308 Beginning Balances		796,209.63

310 Taxes

311 10 00 00	General Property Taxes (60%)	91,000.00
313 11 00 01	Retail Sales /use Tax	325,000.00
316 42 00 01	Water Utility Tax	32,000.00
316 44 00 01	Sewer Utility Tax	36,000.00
316 45 00 01	Disposal Tax 6%	21,000.00
316 46 00 00	Business Tax - Cable	7,000.00
316 47 00 00	Business Tax-telephone	42,000.00
316 48 00 00	Business Tax-electric	165,000.00
310 Taxes		719,000.00

320 Licenses & Permits

321 30 00 01	Fireworks Permit	50.00
321 91 00 00	Franchise Fees-cable Tv	15,000.00
321 99 00 00	Business Licenses	15,000.00
322 10 01 00	Building Permits	35,000.00
322 30 00 00	Animal Licenses	4,250.00
322 90 00 01	Special Event Permits	125.00
320 Licenses & Permits		69,425.00

330 State Generated Revenues

335 00 91 00	Privilage Tax/Energy Northwest/WPPS	29,000.00
336 00 98 00	City Assistance	65,000.00
336 06 51 00	Dui-cities	500.00
330 State Generated Revenues		94,500.00

340 Charges For Services

341 70 00 00	Movies In The Park - Concession Sales	1,250.00
341 75 00 00	Sale Of City Maps	3.00
341 81 00 01	Photostating/copies	10.00
341 91 00 01	Filing Fees	200.00
341 95 40 01	Notary Services	150.00
344 10 00 00	City Crew Services	200.00
345 23 00 01	Animal Fines/impound	500.00
345 23 00 02	Animal Board/care	100.00
345 81 00 00	Zoning / Subdivision Fees	2,500.00
345 83 00 00	Plan Checking Fee	19,250.00
347 90 00 00	Movies In The Park- Vendor Fees	200.00

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City Of Benton City
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001 Current Expense Fund

01/01/2018 To: 12/31/2018

REVENUES

340 Charges For Services

340 Charges For Services 24,363.00

350 Fines & Forfeitures

359 00 00 01	Business License Late Fees	350.00
359 00 00 02	Animal License Late Fees	1,300.00
359 90 00 00	Code Violation Penalty	500.00
359 90 00 03	NSF Fee- Non-Utility	100.00

350 Fines & Forfeitures 2,250.00

360 Misc Revenues

361 11 00 00	Interest- General Fund	3,000.00
361 40 00 00	Local Sales Interest	300.00
362 40 01 00	Facilities Rentals	4,000.00
362 50 00 00	Space Lease	26,000.00
369 10 00 00	Sale Of Scrap And Junk	100.00

360 Misc Revenues 33,400.00

380 Non Revenues

386 00 01 00	Bldg. Surcharge State Portion	250.00
386 10 00 00	Facilities Deposits	2,500.00

380 Non Revenues 2,750.00

390 Other Revenues

390 Other Revenues 0.00

001

380 Non Revenues

380 Non Revenues 0.00

001 0.00

521 PUBLIC SAFETY

310 Taxes

313 15 00 01	Public Safety Tax	90,000.00
313 71 00 00	Criminal Justice Funding-lp	60,000.00

2018 BUDGET TOTALS

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001 Current Expense Fund

01/01/2018 To: 12/31/2018

REVENUES

310 Taxes

310 Taxes	150,000.00
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330 State Generated Revenues

336 06 21 00 Criminal Justice - Violent Crime	1,000.00
336 06 25 00 Criminal Justice-contract	5,750.00
336 06 26 00 Cj Special Programs	3,000.00

330 State Generated Revenues	9,750.00
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521 PUBLIC SAFETY	159,750.00
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566 SUBSTANCE ABUSE

330 State Generated Revenues

336 06 94 00 Liquor Excise Tax	15,500.00
336 06 95 00 Liquor Board Profits	18,500.00

330 State Generated Revenues	34,000.00
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566 SUBSTANCE ABUSE	34,000.00
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Fund Revenues:

1,935,647.63

EXPENDITURES

511 Legislative

511 30 30 01 Civic Awards, Proclamations, Keys To The City	500.00
511 30 31 00 Official Publications- Ord/Mtng Notices	5,000.00
511 60 10 00 Council Wages	10,000.00
511 60 20 00 Council Personnel Benefits	800.00
511 60 35 01 Council Chamber -Equipment	1,000.00
511 60 43 00 Council Travel	100.00
511 60 43 01 Council Lodging/meals	500.00
511 60 45 00 Off Site Council Facility Rental	100.00
511 60 49 02 Training	2,500.00

511 Legislative	20,500.00
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513 Executive

513 10 10 00 Mayor Salary/wages	9,600.00
513 10 20 00 Mayor Personnel Benefits	900.00
513 10 31 00 Supplies-mayor	100.00
513 10 43 00 Travel	500.00

2018 BUDGET TOTALS

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001 Current Expense Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

513 Executive

513 10 43 02	Lodging/meals	500.00
513 10 49 00	Misc Expense	100.00
513 10 49 01	Training	2,000.00
513 10 49 03	Misc & Other Memberships	850.00
513 10 49 05	AWC Membership	1,700.00
513 10 49 06	Bfgc Membership	1,600.00

513 Executive 17,850.00

514 Administration

514 23 10 00	Admin Salaries/Wages	130,000.00
514 23 20 00	Fin/adm Personnel Benefits	55,000.00
514 23 31 00	Office Supplies	4,750.00
514 23 41 01	Software Mtc Agreement(50%)	3,000.00
514 23 42 01	Telephone-land (40%)	6,300.00
514 23 42 02	Postage (5%)	425.00
514 23 42 03	Telephone - Mobile (10%)	750.00
514 23 43 01	Travel/mileage	1,000.00
514 23 43 02	Lodging/meals	1,000.00
514 23 49 03	Training/seminars	2,500.00
514 27 41 00	Bank Charges	5,750.00
514 27 41 01	Visa\mastercard Charges 20%	1,000.00
514 30 49 01	Filing Fees	500.00
514 40 51 00	Election Expenditures	5,000.00

514 Administration 216,975.00

515 Legal Services

515 30 41 00	Legal Services	80,000.00
515 30 41 01	Hearing Examiner Services	1,000.00

515 Legal Services 81,000.00

518 Central Services

518 10 31 04	Water Cooler/Supplies	1,300.00
518 20 44 00	City Property Assessments - General	100.00
518 20 45 01	City Hall Rent	12,000.00
518 30 31 00	Janitorial Supplies	3,000.00
518 30 31 01	City Hall-Operating Supplies	500.00
518 30 31 02	City Hall-Repair/mtc Supplies	500.00
518 30 31 03	City American Flags	400.00
518 30 31 04	City Hall- Operating Equipment	2,500.00
518 30 41 01	Administrative Costs-Graffiti Abatement	1,500.00
518 30 46 01	WCIA Pool Insurance General (12%)	6,600.00
518 30 47 00	Solid Waste - Maint. Shop	4,000.00

2018 BUDGET TOTALS

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001 Current Expense Fund

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EXPENDITURES

518 Central Services

518 30 47 01	City Hall- Electricity	5,000.00
518 30 47 02	City Hall-Water/sewer	1,750.00
518 30 48 01	City Hall-Repair/mtc By Others	2,500.00
518 76 49 01	Metered Copies	2,100.00
518 80 42 00	City Website Development & Maintenance	1,750.00
518 81 41 01	Grant Writer Agreement	18,000.00

518 Central Services 63,500.00

521 Law Enforcement

521 Law Enforcement 0.00

522 Fire Control

522 20 49 01	Emergency Mgt Membership	3,200.00
522 30 41 00	Fire Inspections (Contracted)	3,600.00

522 Fire Control 6,800.00

524 Protective Inspections

524 10 31 00	Bldg/Code-Office Supplies	200.00
524 10 42 01	Bldg./Code- Postage (15%)	1,200.00
524 10 49 00	Bldg/Code- Memberships	50.00
524 10 49 01	Bldg/Code- Uniforms	750.00
524 10 49 02	Bldg/Code- Training/seminars	750.00
524 60 10 01	Salary-code Enfcmnt Officer	57,000.00
524 60 20 01	Code Enforcement- Personnel Benefits	30,000.00

524 Protective Inspections 89,950.00

537 Garbage & Solid Waste Utilitys

537 00 49 00	Solid Waste Management- Contract	2,000.00
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537 Garbage & Solid Waste Utilitys 2,000.00

553 Veterans Services

553 70 51 00	Clean Air Assessment	2,500.00
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553 Veterans Services 2,500.00

554 Child Care Services

554 30 31 00	Animal Control Supplies	500.00
554 30 31 01	Animal Control Equipment	500.00
554 30 31 03	Animal Control-board/care	400.00

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001 Current Expense Fund

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EXPENDITURES

554 Child Care Services

554 30 41 00	Animal Control- Euthenasia	200.00
554 30 48 01	Animal Control Kennel Improvements	750.00
554 30 48 04	Animal Control - Repair/Maintenance By Others	750.00
554 Child Care Services		3,100.00

557 Community Services

557 30 00 01	Tourism- Merchandising Costa	3,500.00
557 Community Services		3,500.00

558 Planning & Community Devel

558 50 41 00	Bldg. Inspections-contracted	35,000.00
558 60 41 01	Engineering	50,000.00
558 60 41 02	Engineering - City Hall Feasibility	25,000.00
558 60 41 03	Water Front Plan	15,000.00
558 70 41 00	Administrative Costs-EDC	35,000.00
558 Planning & Community Devel		160,000.00

571 Education

571 00 30 00	Summer Youth Activity Program Costs	3,500.00
571 Education		3,500.00

572 Libraries

572 10 46 01	WCIA Pool Insurance- Library (12%)	6,600.00
572 50 31 01	Library - Landcaping Supplies	1,000.00
572 50 41 01	Library - Annual Alarm Monitoring	700.00
572 50 45 01	Libraries - Mat Rental	150.00
572 50 47 00	Library-Garbage Service	1,000.00
572 50 47 02	Library- Electricity	5,500.00
572 50 47 03	Library Water /Sewer	1,000.00
572 50 48 01	Libraries - Repair & Maintenance By Others	1,000.00
572 50 53 00	Library- Irrigation Assessment	725.00
572 Libraries		17,675.00

573 Spectator & Community Events

573 80 47 00	Parks- Irrigation Assessment	2,600.00
573 90 30 00	Movies In The Park-Equipment & Movie Costs	500.00
573 90 30 01	Movies In The Park - Concession Costs	1,500.00
573 90 31 01	City Celebrations	1,500.00
573 90 31 02	Downtown Flowers	250.00

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001 Current Expense Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

573 Spectator & Community Events

573 90 40 01	Annual Fireworks Contract	5,000.00
<hr/>		
573 Spectator & Community Events		11,350.00

575 Cultural & Recreational Fac

575 50 40 01	Community Center-Mat Rental	200.00
575 50 47 01	Community Center- Water/Sewer	2,000.00
575 50 47 02	Community Center- Electricity	200.00
<hr/>		
575 Cultural & Recreational Fac		2,400.00

576 Park Facilities

576 80 10 00	Park Facilities - Salary/wages	65,000.00
576 80 20 00	Park Facilities - Personnel Benefits	34,000.00
576 80 31 01	Parks Facilities- Operating Supplies	5,000.00
576 80 31 02	Parks Facilities-Repair Supplies	7,500.00
576 80 31 04	Park Facilities - Landscaping Supplies	4,000.00
576 80 35 01	Parks Facilities- Operating Equipment	3,500.00
576 80 45 02	Parks Facilities - Equipment Rental	500.00
576 80 46 01	WCIA Insurance Park Facilities (3%)	1,650.00
576 80 47 01	Parks Facilities - Electricity	4,250.00
576 80 47 02	Parks Facilities - Water/Sewer	4,000.00
576 80 48 01	Parks Facilities- Repair/mtnce. By Others	7,500.00
576 80 49 01	Park Facilities - Sanitation Services	6,250.00
<hr/>		
576 Park Facilities		143,150.00

580 Non Expenditures

589 40 00 02	Cmmnity Center Deposit Refun	1,500.00
<hr/>		
580 Non Expenditures		1,500.00

591 Debt Service

591 76 00 01	Dept Payment - Park Land	50,000.00
<hr/>		
591 Debt Service		50,000.00

594 Capital Expenditures

594 18 41 01	City Hall Remodel	420,000.00
594 18 63 01	Temporary City Hall Improvement Costs	1,000.00
594 18 64 01	Capital-lease-copier	2,000.00
594 18 64 02	Capital-lease-postage Meter	4,000.00
594 18 64 04	Capital Outlay- Furniture/safe	3,000.00
594 18 64 06	Capital Outlay-comp Upgrades	3,500.00

2018 BUDGET TOTALS

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001 Current Expense Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

594 Capital Expenditures

594 76 64 00 Capital Exp, Equipment/Mower 30,000.00

594 Capital Expenditures 463,500.00

597 Interfund Transfers

597 00 08 07 Transfer To #103 -archive Fu 7,500.00

597 00 09 01 Transfers-Out -to #105 47,500.00

597 Interfund Transfers 55,000.00

999 Ending Balance

508 80 01 00 Ending Fund Balance 195,597.63

999 Ending Balance 195,597.63

001

580 Non Expenditures

586 01 00 00 Bldg. Surcharge-state Portio 300.00

580 Non Expenditures 300.00

001 **300.00**

521 PUBLIC SAFETY

521 Law Enforcement

521 20 51 00 B C S O Contract 323,000.00

521 Law Enforcement 323,000.00

521 PUBLIC SAFETY **323,000.00**

566 SUBSTANCE ABUSE

566 Substance Abuse

566 00 51 00 Substance Abuse-alcoholism 1,000.00

566 Substance Abuse 1,000.00

566 SUBSTANCE ABUSE **1,000.00**

Fund Expenditures:

1,935,647.63

2018 BUDGET TOTALS

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001 Current Expense Fund

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Excess/Deficit:

0.00

2018 BUDGET TOTALS

City Of Benton City
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101 City Street Fund 01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 01 01	Beginning Fund Balance	300,323.39
308 Beginning Balances		300,323.39

310 Taxes

311 10 01 01	General Property 40%	71,000.00
310 Taxes		71,000.00

320 Licenses & Permits

322 40 00 00	Street/curb Permits	500.00
320 Licenses & Permits		500.00

330 State Generated Revenues

333 20 00 01	9th Street Sidewalk Funding	120,000.00
336 00 71 00	MultiModal Transpo City	1,000.00
336 00 87 00	Motor Vehicle Fuel Tax	60,000.00
330 State Generated Revenues		181,000.00

360 Misc Revenues

361 11 01 01	Interest- Streets	1,750.00
360 Misc Revenues		1,750.00

380 Non Revenues

386 41 63 01	Deposit- In Lieu Of Sidewalk Construction	1,000.00
380 Non Revenues		1,000.00

397 Interfund Transfers

397 Interfund Transfers		0.00
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Fund Revenues:	555,573.39
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EXPENDITURES

542 Streets - Maintenance

542 30 10 00	Streets Salaries/wages	45,000.00
542 30 20 00	Streets Personnel Benefits	22,000.00
542 30 31 00	Operating Supplies	1,000.00
542 30 31 01	Cold Mix-Asphalt Patching	2,000.00

2018 BUDGET TOTALS

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101 City Street Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

542 Streets - Maintenance

542 30 31 02	Vehicle Supplies/Maintenance	6,500.00
542 30 31 03	Repair & Maintenance Supplie	4,000.00
542 30 32 01	Street Maintenance- Fuel Consumed	4,000.00
542 30 45 00	Equipment Rental	2,000.00
542 30 48 00	Repair & Maint. By Others	12,000.00
542 63 41 01	Street Lighting -Maintenance	1,500.00
542 63 47 00	Street Lighting-Electricity	8,000.00
542 64 31 00	Traffic Control Devices	10,000.00
542 64 31 01	Street Signs	500.00
542 64 63 00	Striping On Roads/street	15,000.00
542 66 31 01	Snow Removal- Sand	2,500.00
542 66 31 02	Snow Removal - Vehicle Supplies	1,000.00
542 67 40 01	Street Sweeping	6,000.00
542 70 31 01	Roadside - Gravel	3,000.00
542 70 31 02	Roadside-Weed Control Supplies	4,000.00

542 Streets - Maintenance 150,000.00

543 Streets Admin & Overhead

543 30 10 00	Rd/st Adm. Salaries/wages	18,000.00
543 30 20 00	Rd/st. Adm. Personnel Benefi	9,000.00
543 30 41 00	Engineering	25,000.00
543 30 49 01	Street Employee Certifications	1,500.00

543 Streets Admin & Overhead 53,500.00

580 Non Expenditures

580 Non Expenditures 0.00

594 Capital Expenditures

595 42 35 01	Street Equipment (Small)	15,000.00
595 50 63 01	Crack Seal(roads & Streets)	35,000.00
595 61 63 04	TIB- 9th Street Sidewalk Project	100,000.00
595 70 31 00	Cap Exp-banners/h Decor	2,000.00
595 95 60 03	Angeline Storm Drainage Project	68,000.00

594 Capital Expenditures 220,000.00

999 Ending Balance

508 80 01 01 Ending Fund Balance 132,073.39

999 Ending Balance 132,073.39

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101 City Street Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

Fund Expenditures:

555,573.39

Excess/Deficit:

0.00

2018 BUDGET TOTALS

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103 Sos Archive Grant

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 01 03 Beginning Fund Balance 1,208.74

308 Beginning Balances 1,208.74

397 Interfund Transfers

397 00 09 01 Transfer From #001 7,500.00

397 Interfund Transfers 7,500.00

Fund Revenues:

8,708.74

EXPENDITURES

514 Administration

514 30 30 00 Archive Supplies 1,100.00

514 30 41 00 Digitization To State Archive 6,400.00

514 Administration 7,500.00

999 Ending Balance

508 80 01 03 Ending Fund Balance 1,208.74

999 Ending Balance 1,208.74

Fund Expenditures:

8,708.74

Excess/Deficit:

0.00

2018 BUDGET TOTALS

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105 Solar/Energy Grant Bond Fund

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 00 80 00 Beginning Balance 46.00

308 Beginning Balances 46.00

330 State Generated Revenues

330 State Generated Revenues 0.00

390 Other Revenues

390 Other Revenues 0.00

397 Interfund Transfers

397 00 70 01 Transfer In From #001 47,500.00

397 Interfund Transfers 47,500.00

Fund Revenues:

47,546.00

EXPENDITURES

591 Debt Service

591 54 70 01 Bond Payment- Solar/Energy Project- Principal 32,500.00

592 54 83 01 Bond Payment- Solar/Energy Project- Interest 12,000.00

591 Debt Service 44,500.00

594 Capital Expenditures

594 Capital Expenditures 0.00

999 Ending Balance

508 80 00 00 Ending Balance 3,046.00

999 Ending Balance 3,046.00

Fund Expenditures:

47,546.00

Excess/Deficit:

0.00

2018 BUDGET TOTALS

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302 Park & Recreation Fund

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 03 02	Beginning Fund Balance	155,827.85
308 Beginning Balances		155,827.85

310 Taxes

318 34 00 00	Real Estate Excise Tax	32,500.00
310 Taxes		32,500.00

360 Misc Revenues

361 11 03 02	Interest -Parks/ Capital Projects	1,250.00
367 11 00 00	Memorial Bench Application	500.00
360 Misc Revenues		1,750.00

397 Interfund Transfers

397 Interfund Transfers		0.00
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Fund Revenues:

190,077.85

EXPENDITURES

576 Park Facilities

576 80 40 00	Skate Park Improvements	1,000.00
576 80 41 01	Skate Park Engineering	1,000.00
576 80 41 02	Parks Engineering	45,000.00
576 80 41 03	Splash Pad Engineering	24,500.00
576 Park Facilities		71,500.00

594 Capital Expenditures

594 73 62 02	Community Center Wall Project	25,000.00
594 73 64 01	Community Center- Furnishings	1,000.00
594 76 60 02	Memorial Bench	650.00
594 76 61 01	City Wide Bike Trail -Gravel	500.00
594 76 61 02	Butterfly Garden-Landscaping	500.00
594 76 61 03	City Park Upgrades	5,000.00
594 76 62 01	Tennis Court Improvements	5,000.00
594 76 62 03	Park Improvements	15,000.00
594 76 62 04	Legion Park Improvements	2,500.00
594 Capital Expenditures		55,150.00

2018 BUDGET TOTALS

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302 Park & Recreation Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

999 Ending Balance

508 80 03 02 Ending Fund Balance

63,427.85

999 Ending Balance

63,427.85

Fund Expenditures:

190,077.85

Excess/Deficit:

0.00

2018 BUDGET TOTALS

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350 I-82 Business/industrial Park

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 03 50 Beginning Fund Balance 30,184.58

308 Beginning Balances 30,184.58

330 State Generated Revenues

330 State Generated Revenues 0.00

360 Misc Revenues

361 11 03 50 Interest -I -82 Business Park 1,250.00

360 Misc Revenues 1,250.00

397 Interfund Transfers

397 Interfund Transfers 0.00

Fund Revenues:

31,434.58

EXPENDITURES

551 Welfare

558 70 41 01 I-82 Planning 20,000.00

551 Welfare 20,000.00

591 Debt Service

591 Debt Service 0.00

594 Capital Expenditures

594 Capital Expenditures 0.00

999 Ending Balance

508 80 03 50 Ending Fund Balance 11,434.58

999 Ending Balance 11,434.58

Fund Expenditures:

31,434.58

Excess/Deficit:

0.00

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401 Water Fund

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 04 01 Beginning Fund Balance 260,599.94

308 Beginning Balances 260,599.94

320 Licenses & Permits

321 50 00 01 Hydrant Meter Rental 250.00

320 Licenses & Permits 250.00

330 State Generated Revenues

330 State Generated Revenues 0.00

340 Charges For Services

343 40 00 00 Water Application Fees 400.00

343 40 00 01 Water Hookup Fees 15,000.00

343 40 00 02 Water Sales 535,000.00

343 40 00 03 Water Reconnect/adm. Fees 8,000.00

343 40 00 05 Water Sales- Bulk 3,000.00

343 81 12 00 New Account Service Fee 1,500.00

344 30 00 01 Water Line/ Meter Repair 500.00

340 Charges For Services 563,400.00

350 Fines & Forfeitures

359 90 00 04 Water Late Fees 8,500.00

350 Fines & Forfeitures 8,500.00

360 Misc Revenues

361 11 04 01 Interest -Water 3,000.00

360 Misc Revenues 3,000.00

380 Non Revenues

386 10 00 02 Water Meter Deposit 8,000.00

380 Non Revenues 8,000.00

390 Other Revenues

390 Other Revenues 0.00

2018 BUDGET TOTALS

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401 Water Fund

01/01/2018 To: 12/31/2018

REVENUES

Fund Revenues:

843,749.94

EXPENDITURES

514 Administration

514 Administration

0.00

534 Water Utilities

534 11 10 00	Mtc/adm. Salaries/wages	132,000.00
534 11 20 00	Mtc/adm. Personnel Benefits	60,000.00
534 11 31 01	Office Supplies	500.00
534 11 42 01	Telephone-land (30%)	5,500.00
534 11 42 02	Postage (40%)	3,250.00
534 11 42 03	Employee Uniforms	1,500.00
534 11 42 04	Telephone - Mobile (45%)	3,000.00
534 11 43 00	Travel	200.00
534 11 43 01	Meals/lodging	200.00
534 11 47 01	Electricity	20,000.00
534 11 47 02	Water/sewer (Shop/Lab 50%)	600.00
534 11 47 03	Water - Well #5	750.00
534 11 49 01	Filing Fees	50.00
534 11 49 05	Memberships	500.00
534 11 53 01	Excise Tax	31,000.00
534 11 53 02	Irrigation Assessments	1,000.00
534 11 53 03	Property Taxes	35.00
534 12 41 02	Software Maintenance Agreement (25%)	1,600.00
534 12 41 03	Water Testing	6,000.00
534 14 49 01	Training	1,500.00
534 15 31 01	Repair/mtc. Supplies-vehicle	8,500.00
534 15 31 02	Repair/mtc. Supplies-system	8,500.00
534 15 48 00	Repair/mtc. By Others	20,000.00
534 16 31 02	Operating Supplies - System	5,000.00
534 18 51 02	Operating Permit-water Syste	2,000.00
534 40 49 00	Water Training Certifications	1,000.00
534 60 42 01	Online Payment Processing	2,000.00
534 70 31 02	Water Billing Supplies	1,000.00
534 80 31 00	Water Meter Parts	15,000.00
534 80 31 01	Operating Supplies- Chlorine	3,500.00
534 80 32 01	Operating Supplies - Fuel	4,000.00
534 80 40 01	U-Dig Utility Locate Services (50%)	150.00
534 80 41 01	AWC- Drug & Alcohol Program	500.00
534 80 46 01	WCIA Pool Insurance-Water Facilities (27%)	14,850.00
534 91 41 01	Visa\mastercard Charges-40%	2,250.00

534 Water Utilities

357,435.00

2018 BUDGET TOTALS

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401 Water Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

580 Non Expenditures

589 10 00 01	Bulk Water Deposit Disbursement	6,000.00
591 34 70 01	Loan Principal-pwtf	18,149.67
591 34 70 02	Loan Principal-dwsrf	9,379.52
580 Non Expenditures		33,529.19

591 Debt Service

591 34 70 03	Loan Principal - DM12-952-125	23,964.15
592 34 80 01	Loan Interest-98-78898-005-DWSRF	950.00
592 34 80 02	Loan Interest-PW-00-691-006- PWTF	750.00
592 34 80 03	Loan Interest - DM12-952-125	16,000.00
591 Debt Service		41,664.15

594 Capital Expenditures

594 34 31 03	Capital Outlay-h2o Rplc Pipe	25,000.00
594 34 41 01	Engineering H2O	5,000.00
594 34 60 04	Water Meter Upgrades	75,000.00
594 34 63 05	Well Upgrades	5,000.00
594 34 63 06	Capital Outlay- Water Tanks	2,000.00
594 34 64 01	Capital Outlay- Large Equipment	17,500.00
594 34 64 03	Water System Management Plan	10,000.00
594 34 64 08	Cap Outlay-computer Upgrades	1,000.00
594 Capital Expenditures		140,500.00

597 Interfund Transfers

597 00 01 01	Transfer To #407	25,000.00
597 00 03 01	Transfer New Acct. Fee To #402	800.00
597 Interfund Transfers		25,800.00

999 Ending Balance

508 80 04 01	Ending Fund Balance	244,821.60
999 Ending Balance		244,821.60

Fund Expenditures: 843,749.94

Excess/Deficit: 0.00

2018 BUDGET TOTALS

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402 Sewer Fund 01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 01 02	Beginning Fund Balance	667,333.82
308 Beginning Balances		667,333.82

330 State Generated Revenues

337 90 04 03	Rural County Tax- Benton City Portion	675,000.00
330 State Generated Revenues		675,000.00

340 Charges For Services

343 50 00 00	Sewer Application Fees	450.00
343 50 00 01	Sewer Hookup Fees	3,600.00
343 50 00 02	Sewer Sales	615,000.00
343 50 00 03	Sewer Line Repair	500.00
340 Charges For Services		619,550.00

350 Fines & Forfeitures

359 90 00 05	Lien Fees	100.00
359 90 00 06	Sewer Late Fees	10,000.00
350 Fines & Forfeitures		10,100.00

360 Misc Revenues

361 11 04 02	Investment-Sewer	3,000.00
360 Misc Revenues		3,000.00

397 Interfund Transfers

397 50 12 01	New Acct. Service Fee (from #401)	800.00
397 Interfund Transfers		800.00

Fund Revenues:	1,975,783.82
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EXPENDITURES

514 Administration

514 Administration		0.00
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535 Sewer

535 11 10 01	Mtc. / Admin Salaries & Wages	122,500.00
535 11 20 01	Mtc./Admin. Personnel Benefits	60,000.00

2018 BUDGET TOTALS

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402 Sewer Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

535 Sewer

535 11 31 02	Office Supplies	500.00
535 11 42 05	Telephone - Land (30%)	4,000.00
535 11 42 06	Postage (40%)	3,250.00
535 11 42 07	Employee Uniforms	1,500.00
535 11 42 08	Telephone- Mobile (45%)	3,000.00
535 11 43 02	Travel	200.00
535 11 43 03	Meals/Lodging	500.00
535 11 47 03	Electricity- Sewer Plant & Lift Stations	35,000.00
535 11 47 04	Water/Sewer (Shop/Lab 50%)	1,000.00
535 11 49 06	Filing Fees	1,000.00
535 11 53 04	Sewer Excise Tax	12,000.00
535 11 53 05	Irrigation Assessments	100.00
535 11 53 06	Property Tax Assessment (misq., Etc.)	15.00
535 12 41 04	Software Agreement (25%)	1,500.00
535 14 49 02	Training	2,000.00
535 15 31 03	Repair/mtc. Supplies - Vehicles	7,500.00
535 15 31 04	Repair/mtc. Supplies - System	20,000.00
535 15 31 05	Repair/Mtc. By Others	10,000.00
535 15 31 07	Operating Supplies - System	15,000.00
535 18 51 01	Discharge Permit-doe	3,000.00
535 18 51 03	Lab Accreditation Fee	600.00
535 40 49 00	Sewer Employee Certifications	500.00
535 60 41 01	Sewer Testing	15,000.00
535 60 42 02	Online Payment Processing	2,000.00
535 70 31 02	Sewer Billing Supplies	1,000.00
535 80 32 01	Sewer System- Diesel Fuel	500.00
535 80 32 02	Operating Supplies - Fuel	4,000.00
535 80 40 01	Sewer Install By City	1,200.00
535 80 40 02	U-Dig Utility Services (50%)	150.00
535 80 46 02	WCIA Pool Insurance- Sewer Facilities (46%)	25,300.00
535 91 41 02	VISA / MC Charges - 40%	2,250.00

535 Sewer 356,065.00

580 Non Expenditures

591 35 78 01	Loan-prin-doe-wwtp 2003	106,059.78
591 35 78 03	Loan Principal- DOE Loan #Lo30025B	5,452.26

580 Non Expenditures 111,512.04

594 Capital Expenditures

594 35 41 01	Engineering-Sewer	35,000.00
594 35 41 04	Engineering - Force Main	65,000.00
594 35 41 05	Engineering- Sewer Lining	10,000.00
594 35 41 06	Engineering - Lift Stations	55,000.00
594 35 60 01	Edith Avenue Sewer Project	40,000.00

2018 BUDGET TOTALS

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402 Sewer Fund

01/01/2018 To: 12/31/2018

EXPENDITURES

594 Capital Expenditures

594 35 63 01	Cap Outlay-sewer Lining Project	90,000.00
594 35 63 02	Capital Outlay- Force Main	390,000.00
594 35 64 00	Cap. Outlay- Equipment	40,000.00
594 35 64 09	Cap-outlay-upgrade Lift Stat	275,000.00
594 35 64 10	Cap. Outlay - Computer Upgrades	1,000.00
594 Capital Expenditures		1,001,000.00

597 Interfund Transfers

597 00 01 03	Transfer To #407	75,000.00
597 Interfund Transfers		75,000.00

999 Ending Balance

508 80 04 11	Ending Fund Balance	432,206.78
999 Ending Balance		432,206.78

Fund Expenditures:

1,975,783.82

Excess/Deficit:

0.00

2018 BUDGET TOTALS

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406 Sewer/water Capital Improvment

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 04 06 Beginning Fund Balance 94,585.98

308 Beginning Balances 94,585.98

340 Charges For Services

343 40 00 04 Water Area Charge @.02 4,000.00

343 50 00 04 Sewer Area Charge @.01 2,300.00

340 Charges For Services 6,300.00

Fund Revenues:

100,885.98

EXPENDITURES

594 Capital Expenditures

594 34 30 01 Water Meter Upgrades 10,000.00

594 Capital Expenditures 10,000.00

999 Ending Balance

508 10 04 06 Ending Fund Balance 90,885.98

999 Ending Balance 90,885.98

Fund Expenditures:

100,885.98

Excess/Deficit:

0.00

2018 BUDGET TOTALS

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407 Sewer/water Capital Maint.

01/01/2018 To: 12/31/2018

REVENUES

308 Beginning Balances

308 80 04 07	Beginning Fund Balance	332,729.34
308 Beginning Balances		332,729.34

397 Interfund Transfers

397 00 01 01	Transfer From #401	25,000.00
397 00 01 03	Transfer From #402	75,000.00
397 Interfund Transfers		100,000.00

Fund Revenues:

432,729.34

EXPENDITURES

999 Ending Balance

508 10 04 07	Ending Fund Balance	432,729.34
999 Ending Balance		432,729.34

Fund Expenditures:

432,729.34

Excess/Deficit:

0.00



2018
Budget

Total Budget
Summary

2018 BUDGET TOTALS

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Fund	Revenues	Expenditures	Net
001 Current Expense Fund	1,935,647.63	1,935,647.63	0.00
101 City Street Fund	555,573.39	555,573.39	0.00
103 Sos Archive Grant	8,708.74	8,708.74	0.00
105 Solar/Energy Grant Bond Fund	47,546.00	47,546.00	0.00
302 Park & Recreation Fund	190,077.85	190,077.85	0.00
350 I-82 Business/industrial Park	31,434.58	31,434.58	0.00
401 Water Fund	843,749.94	843,749.94	0.00
402 Sewer Fund	1,975,783.82	1,975,783.82	0.00
406 Sewer/water Capital Improvment	100,885.98	100,885.98	0.00
407 Sewer/water Capital Maint.	432,729.34	432,729.34	0.00
	<hr/>	<hr/>	
	6,122,137.27	6,122,137.27	0.00



2018
City of Benton City
Budget

Prepared by:
Stephanie Haug, MMC
City Clerk/Treasurer