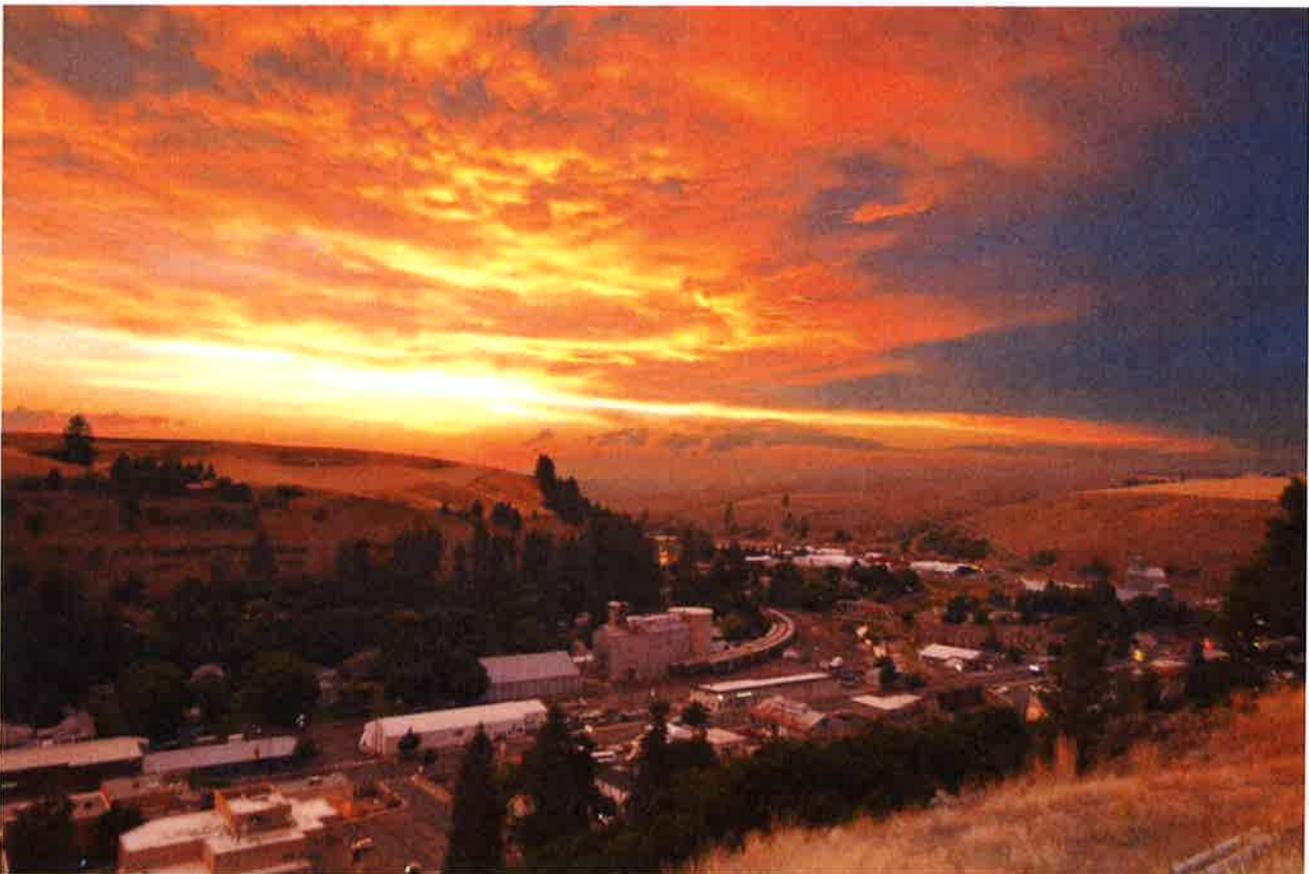




City of Colfax

2018 Draft Budget



Mayor G. Todd Vanek

400 N. Mill Street

Colfax, Washington, 99111

City of Colfax

Vision Statement

Colfax will be a safe and economically vibrant community that successfully balances growth and expanding opportunity with fiscally responsible services while preserving the best qualities of small-town living.

Mission Statement

Our mission is to provide leadership and effective, fiscally responsible services that achieve our community's vision.





City of Colfax
400 N Mill Street
Colfax, WA 99111
509-397-3861
colfaxwa.org

November 14, 2017

To the Citizens of Colfax:

I am pleased to present the Proposed 2018 Budget for the City of Colfax. The budget reflects the economic challenges that have faced the City for several years and outlines the strategies we will use to manage the budget by balancing the precious revenues we receive with the costs of the services you expect. The Proposed Budget is fiscally responsible in that it 1) reflects a key priority of City Council; 2) is balanced as required by state law; and 3) conforms to applicable accounting procedures and practices.

The 2017 budget was a challenge as actual revenues fell short of projections. With some belt tightening in the last quarter, we are much closer to closing the year on budget. On a positive note, the year was one of system growth. Changes to our fiscal system began with a shift to a new accounting software, and continued with updates to fiscal policies. Some of our 2017 fiscal system accomplishments:

- Successfully changed financial software systems
- Improved monthly and quarterly reporting to Department Heads
- The Economic Development, Tourism, and Events Commission set an economic vision for the community
- Continued to obtain external funding
 - TIB Grant for Oak/Cedar Street Reconstruction Project
 - RCO Grant for Schmuck Park Bathrooms / Track Resurface

The 2018 budget theme is “Fiscal Balance.” In 2016 we began looking closer at the distribution of revenues across the city. In 2017 we reviewed our services, including all interagency contracts, to ensure we are balancing our services with our budget constraints. In 2018 our fiscal goals are:

- Attempt to set more accurate revenue projections
- Continue seeking out external funding sources
- Manage our costs with a needs focus

- Build our reserves
- Continue to manage the master Capital Improvement Plan, and allocate funds when available

Managing a \$5.2 million budget is no small task and so I want to recognize the efforts of our City Council, including the incoming council members who attended the budget hearings. A thank you also goes out to city staff for controlling costs where they could, and department heads for managing the costs (and in some cases revenues) of day-to-day operations. A very special thank you goes to Chris Mathis, our Finance Director, for encouraging department heads and leadership to balance the budget.

But most of all, I would like to thank Colfax Residents for continuing to support the community through taxes that are collected and used by multiple entities like the State, Whitman County, the Hospital, Colfax Schools, and The Whitman County Library. It takes money to provide the services we have all come to expect and we want you to know that the employees and elected officials of the City of Colfax are doing their best to carefully manage the precious tax dollars that you contribute every year.

Because revenues are hard to project, we constantly strive to make wise, careful, and sometimes difficult spending decisions. Those decisions are based on the premise of controlling costs, managing current revenue sources, and seeking out new revenue sources. We aim to operate on a balance budget so that we can maintain the quality of life that Colfax residents and visitors have come to love.

As always, we want your feedback. Please don't hesitate to contact city Department Heads, City Hall, or myself at mayor@colfaxwa.org or 509-288-0826 if you have ideas, concerns, or just want to discuss how we are spending your tax dollars.

Sincerely,



G. Todd Vanek, Mayor

City Administrator, Dodd Snodgrass, cityadmin@colfaxwa.org

Administrative Department Head/Finance Director, Chris Mathis, finance@colfaxwa.org

Public Works Department Head, Matt Hammer, pwdir@colfaxwa.org

Colfax Police Department Chief, Rick McNannay, policechief@colfaxwa.org

Colfax Fire and Rescue Volunteer Chief, Craig Corbeill, firechief@colfaxwa.org

Reserve: budget ordinance

Colfax City Services

Administration

Services provided by City Administration staff include building permits/inspections, planning and zoning, utility billing, financial management, municipal court, council management, and community and economic development support.

Fire Protection

Colfax has a Fire Department consisting of three full-time personnel. The city collaborates with Whitman County District #11 and Colfax Fire and Rescue ambulance service run by Volunteer Fireman, Inc. The network of fire services includes part time fire fighters and approximately 30 volunteers.

Law Enforcement

The city has a Police Department including a chief and four officers. The department provides patrol, investigative and emergency response services. The city can call on part time officers for additional coverage and coordinates with the Whitman County Sheriff and other local jurisdictions.

Public Works

The City of Colfax provides street, stormwater, sanitary, and water Infrastructure system operation and maintenance services. Solid waste service is provided by Empire Disposal and energy services are provided by Avista.

Parks and Recreation

The City of Colfax owns and maintains ten park facilities under Public Works. The largest in the system, Schmuck and McDonald Park include a community pool, school sports fields, community baseball, softball and soccer fields. The city also leases land to a not-for-profit golf course.

City Officials

City of Colfax Elected Officials		
<u>Name</u>	<u>Position</u>	<u>Term Ends</u>
G. Todd Vanek	Mayor	12/31/2019
Blaine Golden	Council Position 1	12/31/2021
Crystn Guenther	Council Position 2	12/31/2021
Crystal Christopherson	Council Position 3	12/31/2021
Sarah McKnight	Council Position 4	12/31/2019
Al Vorderbrueggen	Council Position 5	12/31/2019
Jim Kackman	Council Position 6	12/31/2019
Tom Huntwork	Council Position 7	12/31/2019

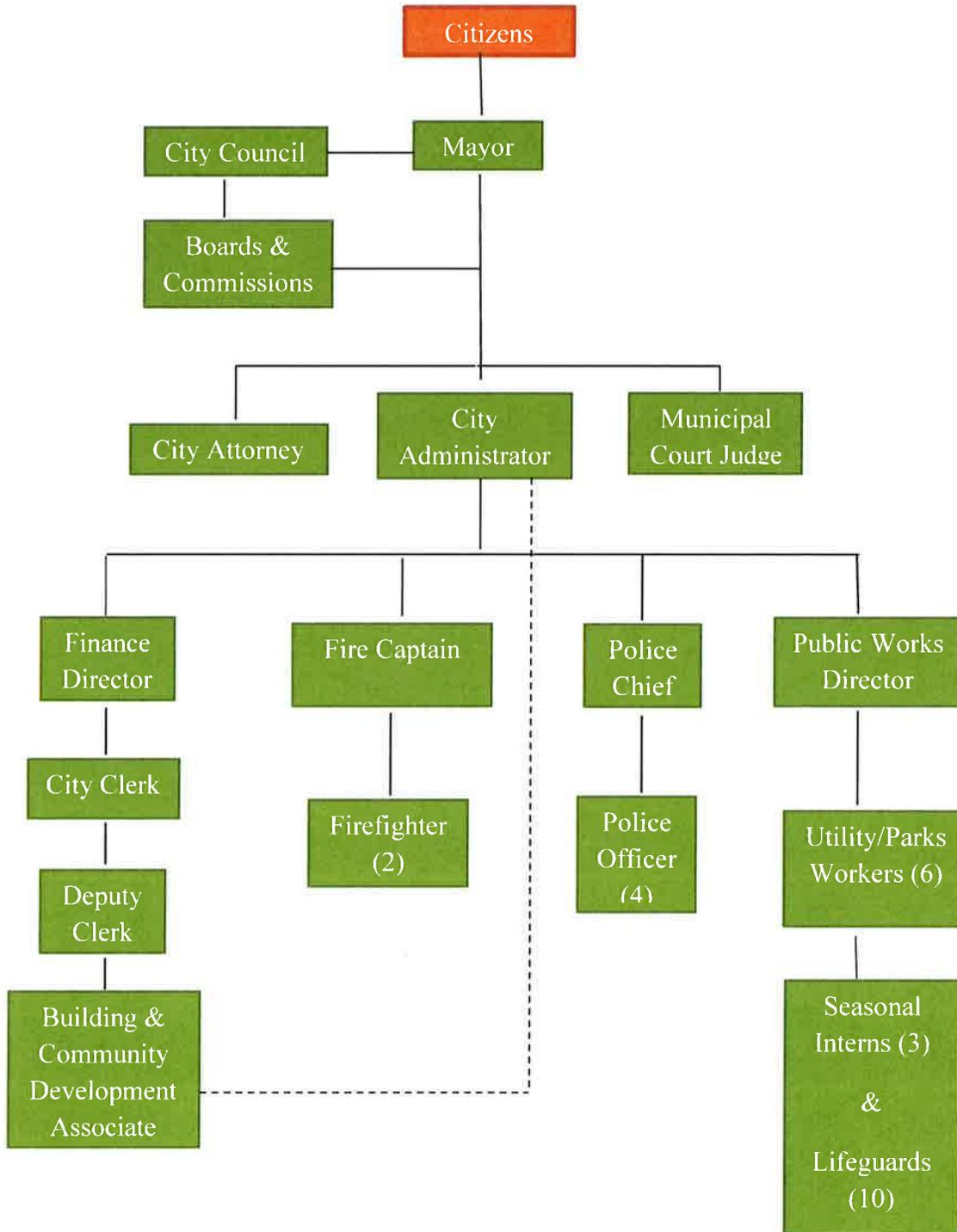
The city of Colfax is a Washington Code City operating under a directly elected mayoral system. The Mayor and six Council positions are four year terms and Council Position 4 is a two year term. All positions are at-large, which means each member represents the entire city.

The City Council meets on the first and third Monday of each month at 7:00 pm at the Colfax City Hall Council Chambers located at 400 N. Mill St.

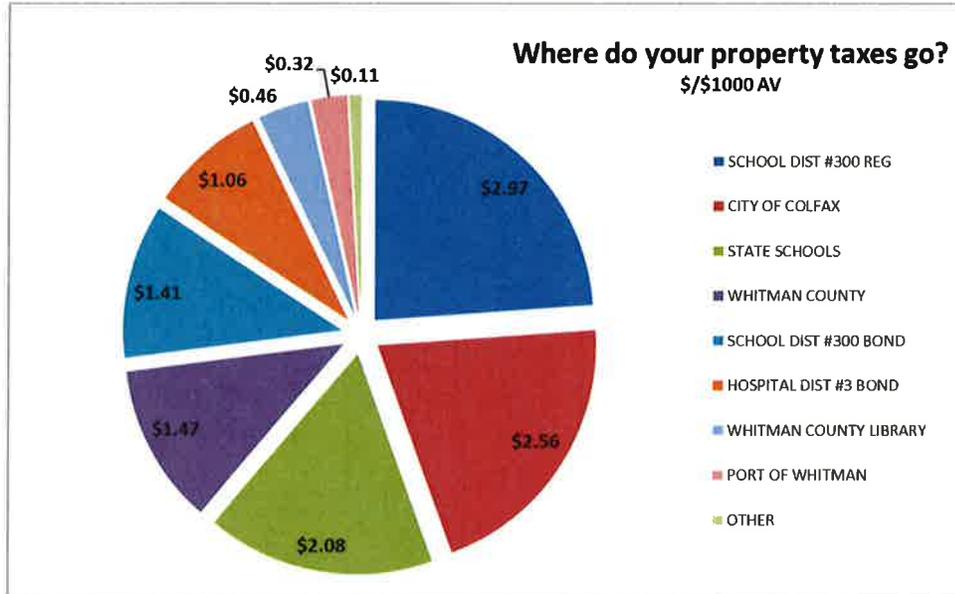
Management Team

City of Colfax: Management Team	
City Administrator	Dodd Snodgrass
Finance Director	Chris Mathis
City Clerk	Lynda Kramlich
Police Chief	Rick McNannay
Volunteer Fire Chief	Craig Corbeill
Public Works Director	Matt Hammer
City Attorney	John Kragt

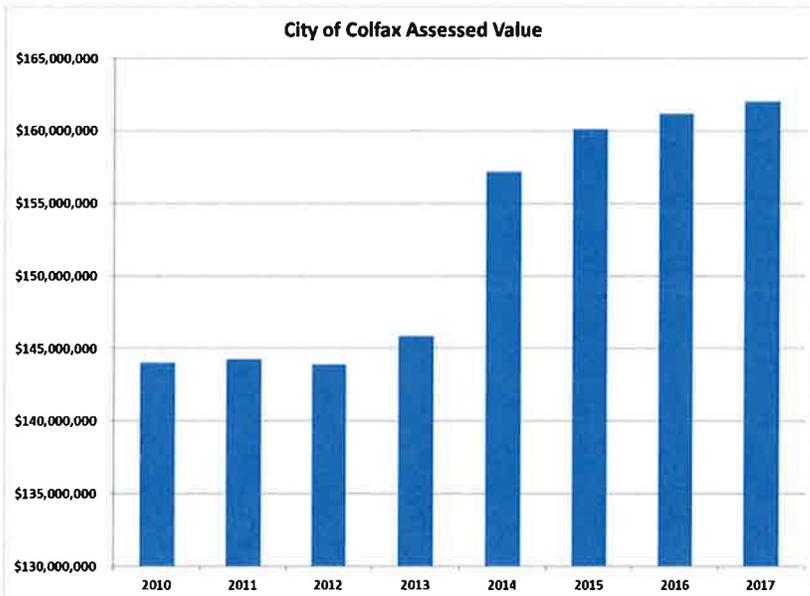
City of Colfax Organizational Chart



Financial Overview



In 2017 a Colfax resident’s property tax rate totaled \$12.445/\$1000 assessed value. The city’s share is 21% of taxes collected. For a home assessed at \$150,000 the annual bill to the city is \$384.



Assessed Value

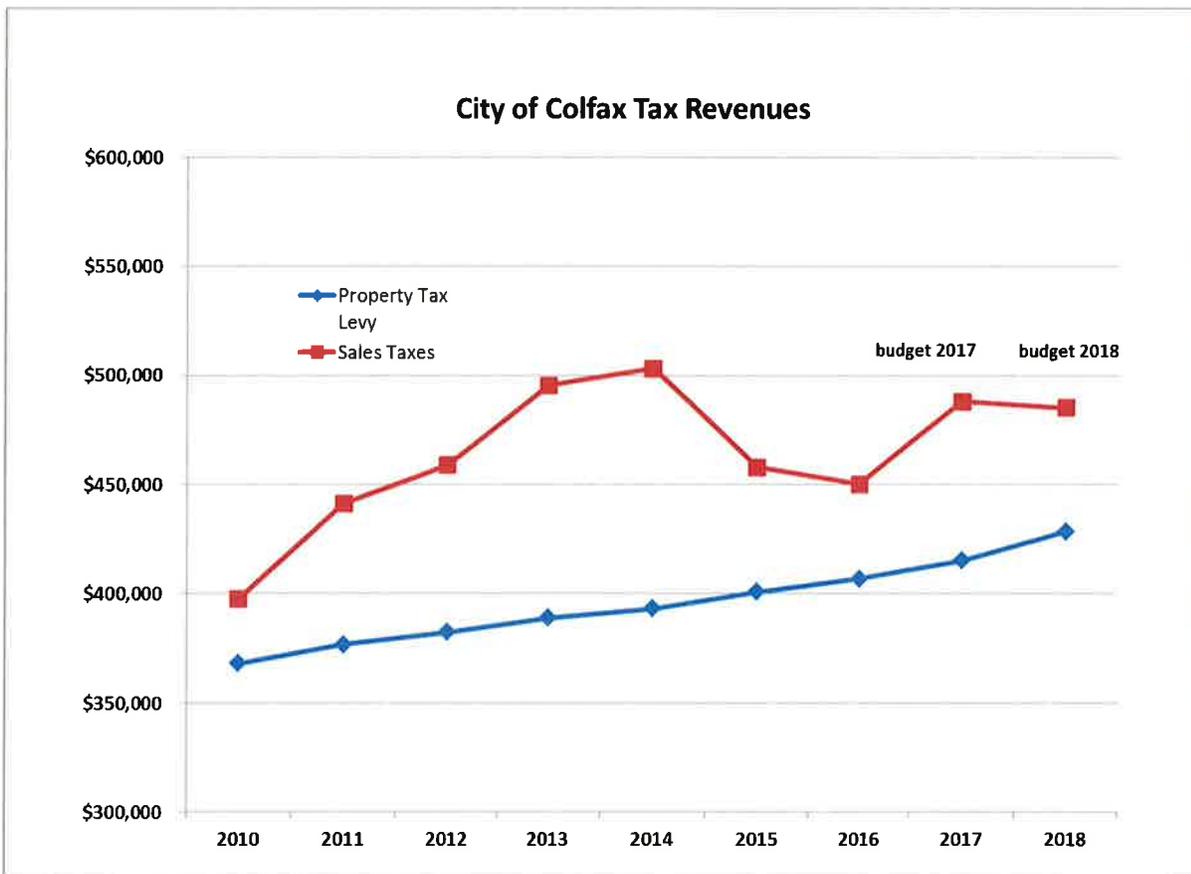
The Whitman County Assessor determines the assessed value of property within a six year cycle around the county. The current assessment of property in the city is \$162,012,268, which was completed for the 2014 tax year. That value is below what the market value is currently. The city is working with the county to schedule a re-valuation.

Property tax limitations

The city determines its levy or total allowable property taxes it intends to collect for the budget. The levy rate is the total levy divided by assessed value. Growth of the total levy is limited by 1% growth plus the additional value of new construction. If the city forgoes 1% increase in the total levy it becomes “banked capacity” that the city can choose to collect in the future. Property taxes in the city budget account for 22% of the total revenues. For the 2018 budget the city is taking its allowed 1% increase plus 1% in remaining banked capacity.

Sales Taxes

Of the 7.8% sales tax rate collected in Whitman County 0.85% is distributed back to the city plus a smaller portion in revenue sharing. Sales taxes are a crucial base to funding the city general fund, street, and park operations, representing 25% of total revenues. Sales tax revenues peaked in 2014 exceeding \$500,000. Factors constraining sales tax collections include the decline in the local retail sales base, and the influence of an ag-based economy, where a substantial amount of economic activity is wholesale trade and not subject to sales tax.



2018 Budget Highlights

With General Fund revenues budgeted to decline 2.5% the city is holding the line or making reductions across many program areas. The city eliminated the fire chief position and is not filling a vacant police officer position, maintaining a city employment level at 20 FTEs. The city is also reducing or deferring key capital investments until funding opportunities arise.

The major capital improvements in 2018 are reconstruction of Oak and Cedar Streets funded by a \$913,000 TIB grant. Water and sewer lines will also be concurrently replaced at a cost of \$627,000. The city is pursuing a low interest loan to finance to cost of the sewer line replacement.

How the Budget is Organized

Major Accounts

The General Fund is the general operating fund of the city. It is used to account for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. It is largely supported by taxes and fees.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes. Parks, streets and the lodging tax program (hotel/motel tax) are under this fund.

Enterprise Funds are used to account for operations that are financed and operated in a manner like a private business enterprise. The intent of the city in using this type of fund is to determine that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Water, sewer and stormwater are under this fund.

Explanation of Funds

3.02.010 General Fund (001)

There is hereby established in the city treasury a fund to be known as the "general fund" out of which current expenses of the City of Colfax shall be paid, and which will be used to account for financial transactions of the general operating functions of city departments. Transactions not properly accounted for in another fund shall take place within the General Fund.

3.02.020 Park Fund (102)

There is hereby established in the city treasury a fund to be known as the “park fund”. This fund shall be used to accrue funds and expend them for the purpose of parks acquisition, development, maintenance, and operation. There shall be placed into the fund all moneys received from grants for park acquisition, development, maintenance, and operation. Such moneys as the city council may designate in the annual budget from time to time, and all moneys received by the city from rentals and leases.

3.02.030 Hotel-Motel Excise Fund (103)

There is hereby created in the city treasury a fund to be known as the “hotel-motel excise fund” for the purpose of collecting revenues from the excise tax on transient lodging (RCW 67.28.180) and the special hotel and motel (RCW 67.28.181) shall be collected in this fund and spent on activities permitted in RCW 67.28.180 and RCW 67.28.181. The city awards annual grants from this fund to eligible applicants.

3.02.040 Street Fund (104)

There is hereby established in the city treasury a fund to be known as the “street fund” into which may be paid monies received by the city of Colfax as distributions of the motor vehicle fuel taxes imposed by the state of Washington. Monies in the fund shall be used generally by the city of Colfax for planning, establishing, constructing, repairing and maintaining the city’s streets, sidewalks and appurtenances, including pedestrian and bicycle paths, lanes and routes. However, nothing herein shall prohibit the city council from appropriating such additional monies to the fund as may be deemed necessary.

3.02.050 Water Fund (401)

There is hereby established in the city treasury a fund known as the “water fund” into which shall be paid and deposited all monies received from established rates, system connection charges, and other sources authorized by the city council for the purpose of constructing, operating, and maintaining the city’s water utility.

3.02.060 Sewer Fund (402)

There is hereby established in the city treasury a fund known as the “sewer fund” into which shall be paid and deposited all monies received from established rates, system connection charges, and other sources authorized by the city council for the purpose of constructing, operating, and maintaining the city’s wastewater utility.

3.02.070 Stormwater & Drainage Fund (406)

There is hereby established in the city treasury a fund known as the “stormwater and drainage fund” into which shall be paid and deposited all monies received from

established rates and other sources authorized by the city council for the purpose of operating and maintaining the city's stormwater and drainage utility.

2017 to 2018 Budget Comparison

	2017		2018	
	Revenue	Expense	Revenue	Expense
General	\$ 1,455,199	\$ 1,447,190	\$ 1,418,347	\$ 1,418,331
Park	\$ 323,148	\$ 342,061	\$ 205,921	\$ 219,375
Street	\$ 305,255	\$ 389,378	\$ 1,263,611	\$ 1,436,382
Hotel	\$ 37,000	\$ 48,100	\$ 48,000	\$ 48,250
Water	\$ 705,613	\$ 754,198	\$ 729,393	\$ 1,025,927
Sewer	\$ 649,605	\$ 612,929	\$ 691,674	\$ 989,459
Storm	\$ 29,109	\$ 71,110	\$ 34,422	\$ 62,099
	\$ 3,504,929	\$ 3,664,966	\$ 4,391,367	\$ 5,199,822

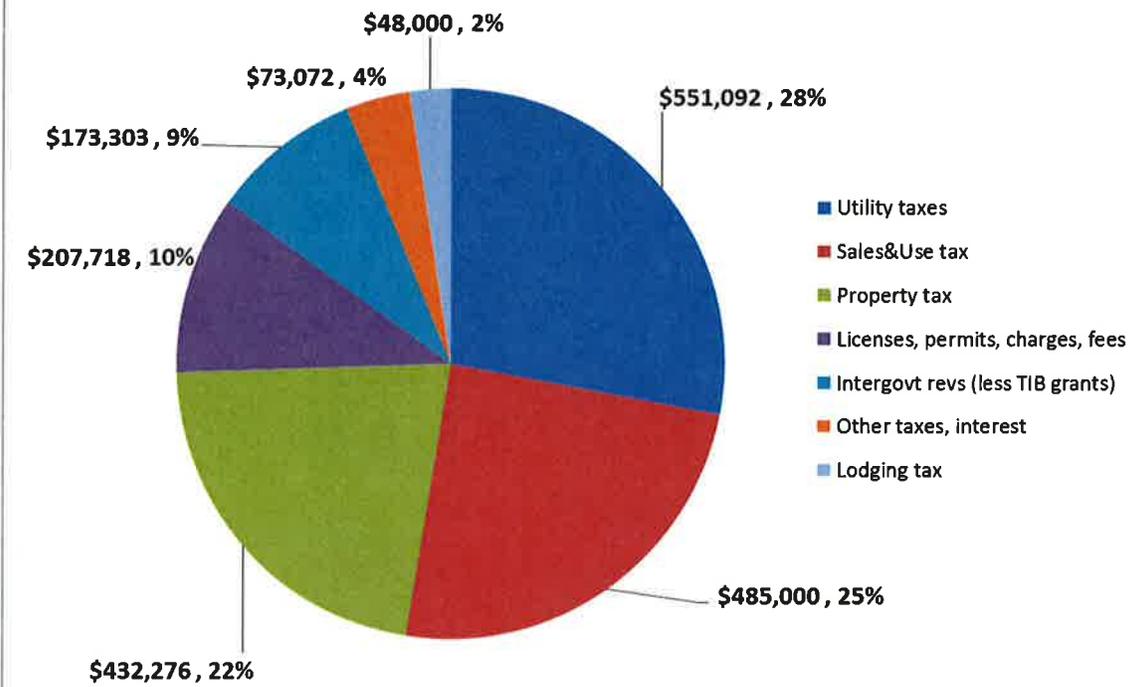
The large increase in street revenue and expenses in 2018 is due to a \$961,245 Transportation Improvement Board grant-funded project. Expenses in 2018 also capture a \$627,000 water/sewer line replacement project. Factoring out these capital projects, expenses are reduced by 15% from the 2017 budget.

2018 Budget Summary

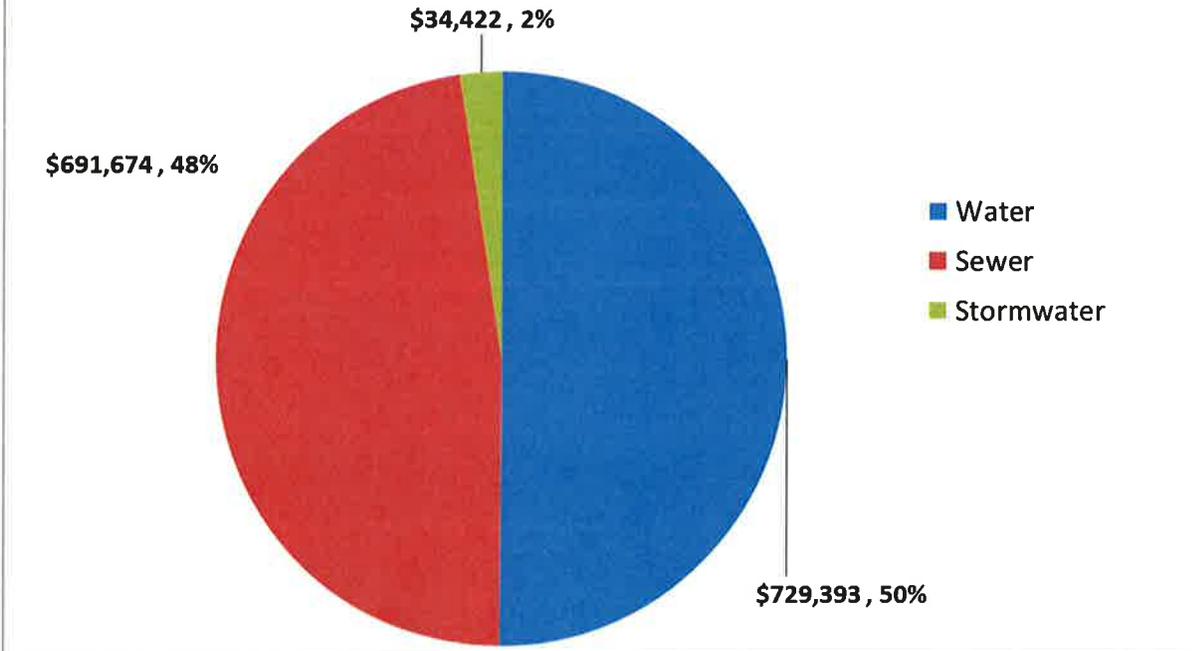
Revenue

001-General Fund	\$ 1,418,347
102 - Park Fund	\$ 205,921
103-Hotel-Motel Excise Fund	\$ 48,000
104-Street Fund	\$ 1,263,611
401-Water Fund	\$ 729,393
402-Sewer Fund	\$ 691,674
406-Stormwater Fund	\$ 34,422
Total Revenue	\$ 4,391,367

General and Special Revenue Funds



Enterprise Funds



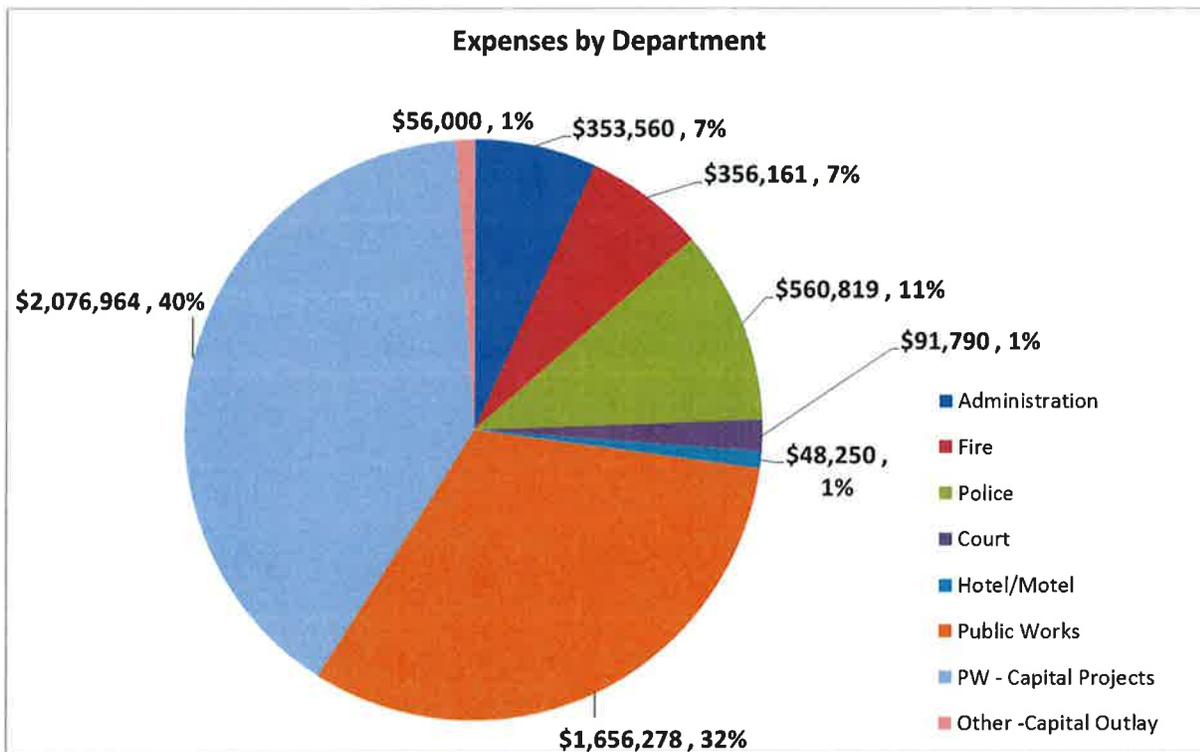
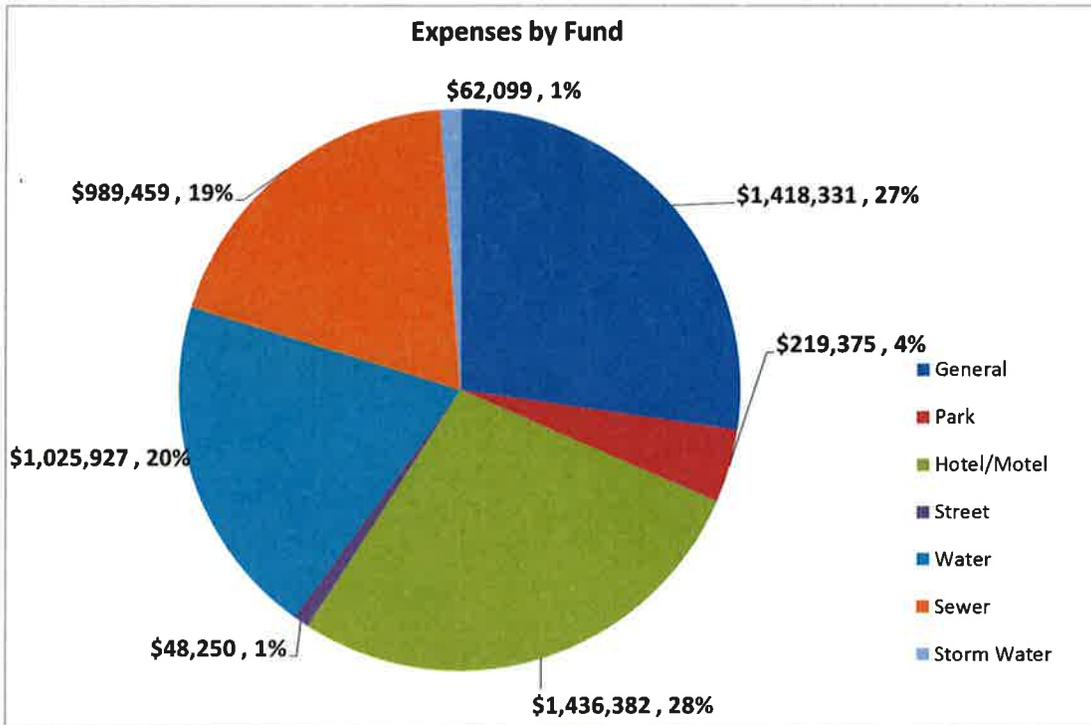
Expenditures

By Fund

001 General	\$1,418,331
102 Park	\$219,375
103 Hotel/Motel	\$48,250
104 Street	\$1,436,382
401 Water	\$1,025,926
402 Sewer	\$989,459
406 Storm Water & Drainage	\$62,099
Total Expense	\$5,199,822

By Department

Administration, misc	\$351,259
Fire	\$356,161
Police	\$560,819
Court	\$91,790
Hotel/Motel	\$48,250
Public Works	\$1,656,278
Public Works - Capital Projects	\$2,076,964
Other - Capital Outlay	\$56,000
Total Expense	\$5,199,822



Outstanding Debt

Water and sewer revenue in the budget repays capital facilities debt.

	DWSRF: Wastewater Treatment Plant Telemetry Upgrade Loan	PWTF: Fairview Wellhouse Upgrade Loan	PWTF: Fairview Booster Station Loan
Date End	9/30/2024	6/1/2024	10/1/2018
Borrowed	\$794,460	\$104,000	\$256,914
2018 Payment	\$46,810	\$5,980	\$14,390

The city anticipates a new loan for the Oak/Cedar sewer line project, with repayment beginning after 2018 of approximately \$19,500 annually for 20 years.

	<u>2017</u>	<u>2018</u>	
001 General Fund			
311 10 00 001 TAX - General Property Tax	207,530	216,138	
313 11 00 001 Sales & Use Tax	306,160	310,400	
313 71 00 000 TAX - Local Criminal Justice	39,000	42,222	
316 40 10 002 Interest On Delinquent Property Tax	623	400	
316 41 00 000 TAX - Electric & Gas Utility Tax	236,049	200,000	
316 42 00 000 TAX - Water Utility Tax	39,000	40,365	
316 44 00 000 TAX - Sewer Utility Tax	38,000	39,330	
316 45 00 000 TAX - Garbage Utility Tax	28,000	29,845	
316 46 00 000 TAX - Cable Utility Tax	22,450	182,585	
316 47 00 000 TAX - Phone Utility Tax	89,000	56,867	
316 48 00 000 TAX - Storm Drain Utility Tax	1,800	2,100	
317 20 00 000 TAX - Local Leasehold Excise Tax	20,000	2,000	
317 20 00 001 TAX - Local Leasehold Interest	100	100	
318 34 00 000 REET 1 - First quarter percent	17,717	28,350	
318 35 00 000 REET 2 - Second quarter percent			
310 Taxes	1,045,429	1,150,702	110%
321 31 00 000 Fire Permits			
321 91 00 000 Franchise Fees	10,000		
321 99 00 000 Business Licenses & Permits			
321 99 02 000 Peddler's Permits	240	240	
322 10 01 000 Building Permits	26,000	20,000	
322 10 02 000 Mechanical Permits	1,600	1,600	
322 10 03 000 Plumbing Permits	1,000	1,600	
322 10 05 000 Building: Sign Permits	420	100	
322 10 08 000 Site Plan Review Fee	3,500	1,500	
322 30 00 000 Animal Licenses & Late Fees	2,000	1,500	
322 40 00 000 Right of Way / Excavation Permits	500	2,000	
322 90 00 000 CPL - Concealed Weapons Permit	1,440	1,000	
320 Licenses & Permits	49,700	29,540	59%
331 16 60 000 Critical Areas Grant		2,500	
334 01 10 000 State Direct/Indirect Grant From Criminal Justice Tr	17,500		
334 04 90 001 Grant-Department of Health - Trauma	1,300	1,300	
336 00 98 000 City-County Assistance Criminal Justice	39,999	48,398	
336 06 21 000 Criminal Justice - Violent Crimes/Population	1,000	1,000	
336 06 26 000 Criminal Justice - Special Programs	3,000	3,000	
336 06 51 000 DUI And Other Criminal Justice Assistance	505	505	
336 06 94 000 Liquor Excise Tax	13,000	13,000	
336 06 95 000 Liquor Control Board Profits	26,000	21,000	
337 00 98 001 Coast Interlocal		1,200	
330 Intergovernmental Revenues	102,304	91,903	90%
341 33 02 000 Court-Warrant Costs			
341 33 06 000 Court-CFD	400	3,500	

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
341 35 00 000 Fingerprinting Fees	360	300	
341 35 01 000 Notary fees	50	15	
341 38 00 000 Records Request Fees	30	250	
341 81 00 000 Copies - City Hall	250	50	
342 10 00 001 Police- Extra Duty Police Service	19,000	-	
342 10 01 000 Police-Hospital Security	52,951	10,000	
342 21 00 001 Fire - VFI Rental	4,855	4,962	
342 30 00 000 Court Charges Reimbursed			
345 23 01 000 Animal Impound Fees	400	200	
345 81 00 000 Zoning and Subdivision Services	800	350	
345 83 00 000 Building-Plan Check Fees	1,750	2,000	
345 89 00 000 Planning-Environmental Check List (SEPA)	500	500	
345 89 01 000 Planning-Shoreline Master/Annexations	500	250	
340 Charges For Goods & Services	81,846	22,377	27%
353 10 02 000 Traffic Infraction Penalties	110,600	40,000	
353 70 00 000 Non-Traffic Infraction Penalties			
359 00 00 001 Board of Adjustment Code Enforcement	2,000	-	
350 Fines & Penalties	112,600	40,000	36%
361 10 00 001 Investment Interest	2,500	4,800	
361 40 00 001 Sales Tax Interest	400	300	
362 50 00 000 Rentals		360	
367 00 00 000 Contributions/Donations			
367 00 00 001 Historical Preservation Donations			
367 00 00 002 Police Donations			
367 00 00 003 Fire Donations			
369 10 00 000 Sale of Scrap and Surplus	500	2,000	
369 10 00 003 Fire Surplus		5,000	
369 80 00 000 Admin - Cashiers Drawer Over/short			
369 91 00 001 Fire Misc. Revenue	2,400		
369 91 00 002 Police Misc Revenue	1,500	1,500	
369 91 00 003 Other Misc. Revenue	1,300	5,000	
360 Interest & Other Earnings	8,600	18,960	220%
386 00 00 002 CPL - State Share	4,320	2,200	
386 00 00 005 Building-State Fee	500	200	
386 00 00 006 Leasehold Excise Tax - State	2,200	1,965	
386 00 00 010 Court-State/County Remittances	47,700	60,000	
389 00 00 000 Other Nonrevenues		500	
380 Non Revenues	54,720	64,865	119%
0 Total Revenues	1,455,199	1,418,347	97%

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
511 30 41 000 Legislative-Official Publications	550	550	
511 30 42 000 Legislative-Public Notice	1,300	1,300	
511 30 49 000 Legislative Municipal Code Fee	3,100	3,100	
511 60 10 000 Council-Salaries	12,600	12,600	
511 60 20 000 Council-Taxes	1,000	964	
511 60 43 000 Council-Travel	450	250	
511 60 49 000 Council-Miscellaneous	100	100	
511 Legislative	19,100	18,864	99%
512 50 10 000 Court-Salaries	33,926	21,750	
512 50 11 000 Court-Overtime			
512 50 20 000 Court-Personnel Benefits	13,895	5,370	
512 50 31 000 Court-Supplies	600	600	
512 50 41 007 Court-Prof Services-Judge	9,250	8,250	
512 50 41 010 Court-Prof Services-Prosecuting Atty	20,000	28,150	
512 50 41 020 Court-Prof Services-Public Defender	14,200	17,950	
512 50 41 030 Court-Prof Services-Interpreting Services	120	120	
512 50 42 010 Court-Communications	500	700	
512 50 43 000 Court-Travel	1,500	1,500	
512 50 49 010 Court-Miscellaneous-Juror Costs	300	300	
512 50 49 030 Court-Miscellaneous-Dues and Fees	500	500	
512 50 50 000 Court-Det-Electronic Home Monitoring	100	100	
512 50 51 000 Court-Det-Whitman County Court and Detention	8,200	6,500	
512 Judicial	103,091	91,790	89%
513 10 10 000 Executive - Salaries	23,058	33,156	
513 10 20 000 Executive - Personnel Benefits	4,992	10,990	
513 10 31 000 Executive -Supplies	200	200	
513 10 32 000 Executive- Fuel	400	400	
513 10 41 000 Executive- Professional Services	150	150	
513 10 43 000 Executive - Travel	2,000	2,300	
513 10 48 000 Executive - Repairs & Maintenance	150	150	
513 10 49 000 Executive - Hire Expenses			
513 10 49 030 Executive -Dues & Fees	1,900	1,900	
513 Executive	32,850	49,246	150%
514 20 10 000 Finance & Records - Salaries	38,569	44,889	
514 20 11 000 Finance & Records-Overtime	500	500	
514 20 20 000 Finance & Records - Personnel Benefits	12,462	21,246	
514 20 31 000 Finance & Records - Supplies	2,000	2,000	
514 20 33 000 Finance & Records- Small Tools & Equipment	500	500	
514 20 41 000 Finance & Records-- Professional Services	250	250	
514 20 42 000 Finance & Records- Communication	500		
514 20 43 000 Finance & Records - Travel	2,000	2,000	
514 20 49 030 Finance & Records-Dues and Fees	750	500	
514 20 49 050 Finance & Records-Training	1,500	1,500	

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
514 20 49 060 Finance & Records-Finance and Bank Fees	3,000	4,360	
514 20 49 090 Finance & Records-State Auditor Fee	15,000	-	
514 40 51 001 Finance & Records-Election Costs	6,000	5,000	
514 Financial, Recording & Elections	83,031	82,745	99.66%
515 30 41 000 Attorney-Professional Services	16,000	12,000	
515 Legal Services	16,000	12,000	75.00%
517 90 31 000 Wellness - Operating Supplies	500	600	
517 Employee Benefit Programs	500	600	120.00%
518 30 10 000 City Hall-Salaries	3,500	5,000	
518 30 20 000 City Hall - Taxes		383	
518 30 31 000 City Hall-Supplies	1,750	2,000	
518 30 31 002 City Hall-IT Software	8,004	8,004	
518 30 33 010 City Hall-IT Maintenance	4,868	5,500	
518 30 41 000 City Hall - Professional Services	2,200	2,200	
518 30 42 000 City Hall: Communications	7,226	9,700	
518 30 47 000 City Hall -Utilities	5,500	5,500	
518 30 48 000 City Hall-Repairs & Maint	1,200	1,200	
518 30 49 001 City Hall - Miscellaneous	500	500	
518 Centralized Services	34,748	39,987	115.08%
519 30 49 001 City Hall - Misc & Dues (AWC Membership)	3,500	2,000	
519 70 41 090 Engineer-Services	1,500	1,500	
519 General Government Services	5,000	3,500	70.00%
521 10 31 000 Civil Service: Office Supplies	100	100	
521 10 41 000 Civil Serv-Professional Services	500	500	
521 10 41 001 Civil Serv-Public Safety Testing-Police	320	320	
521 10 41 002 Civil Serv-Public Safety Testing-Fire	350	350	
521 10 43 000 Civil Serv-Travel	250	250	
Civil Service	1,520	1,520	100.00%
521 20 10 000 Police-Salaries	360,161	294,997	
521 20 10 001 Police-Part Time Salaries	3,600	30,000	
521 20 11 000 Police-Overtime	19,000	7,220	
521 20 20 000 Police-Personnel Benefits	117,821	132,617	
521 20 20 001 Police - Part Time & OT Taxes		2,847	
521 20 20 001 Police - Taxes		22,567	
521 20 22 000 Police-Uniforms	2,400	3,500	
521 20 31 000 Police-Operating Supplies	1,500	1,500	
521 20 31 010 Police-IT Software	800	500	
521 20 32 000 Police-Fuel	8,500	7,000	
521 20 33 000 Police-Small Tools And Equipment	7,400	3,250	
521 20 33 010 Police-IT Hardware	3,600	5,500	

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
521 20 41 000 Police-Professional Services	3,000	10,500	
521 20 41 001 Police-IT Professional Services	2,500	5,500	
521 20 42 000 Police-Communications	8,500	3,680	
521 20 46 000 Police-Insurance	11,000	11,440	
521 20 48 000 Police-Repairs and Maintenance	1,000	1,500	
521 20 48 010 Police -Vehicle Repairs & Maintenance	3,400	5,000	
521 20 49 000 Police-Miscellaneous	250	250	
521 20 49 030 Police-Dues	250	300	
521 22 31 000 Police-Animal Control-Supplies	250	250	
521 22 47 000 Police:Animal Control Utilities	850	600	
521 22 48 000 Police:Animal Control Repairs & Maint.	250	250	
521 40 43 000 Police-Training-Travel	500	1,400	
521 40 49 000 Police-Training	1,500	3,000	
521 50 33 000 Police-Facilities-Small Tools & Equipment	250	250	
521 50 41 000 Police-Facilities-Professional Services	300	300	
521 50 47 000 Police-Facilities-Utilities	5,300	4,100	
521 50 48 000 Police-Facilities-Repairs & Maintenance	1,500	1,000	
521 Law Enforcement	565,382	560,819	99.19%
522 20 10 000 Fire-Salaries	171,519	135,548	
522 20 10 001 Fire-Salaries - Part Time	27,000	20,000	
522 20 10 002 Fire-Salaries - Volunteers	15,000	15,000	
522 20 11 000 Fire-Overtime	1,000	1,000	
522 20 20 000 Fire-Personnel Benefits	82,302	80,766	
522 20 20 001 Fire-Part Time tax		2,295	
522 20 20 002 Fire-Volunteer tax		1,148	
522 20 22 000 Fire-Uniforms	1,000	1,000	
522 20 22 010 Fire-Turnouts	9,600	9,600	
522 20 31 000 Fire-Supplies	5,000	5,000	
522 20 31 010 Fire-IT Software	2,000	2,000	
522 20 31 020 Fire: EMS Grant Purchases		1,300	
522 20 32 000 Fire-Fuel	2,000	2,000	
522 20 33 000 Fire-Small Tools & Equip	5,000	9,000	
522 20 33 010 Fire-IT Hardware	2,641	2,641	
522 20 41 000 Fire-Professional Services	3,000	3,000	
522 20 41 001 Fire-IT Professional Services	600	1,350	
522 20 42 000 Fire-Communications	2,500	2,000	
522 20 42 003 Fire-Email, Website	514	514	
522 20 43 000 Fire-Travel & Training	2,000	9,000	
522 20 46 000 Fire-Insurance	34,200	35,000	
522 20 48 000 Fire-Repairs & Maintenance	9,000	9,000	
522 20 49 000 Fire-Miscellaneous	2,500	500	
522 20 49 030 Fire-Dues	500	500	
522 50 47 000 Fire Facilities-Utilities	6,200	5,000	
522 50 48 000 Fire Facilities-Repairs & Maintenance	4,000	2,000	
522 Fire Control	389,076	356,161	91.54%

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
558 50 10 000 Building Dept-Salaries	46,725	44,864	
558 50 11 000 Building Dept-Overtime	300	300	
558 50 20 000 Building Dept- Benefits	17,952	22,248	
558 50 31 000 Building Dept-Supplies	200	300	
558 50 32 000 Building Dept-Fuel	500	500	
558 50 42 000 Building-Communications		672	
558 50 43 000 Building Dept-Travel	600	750	
558 50 48 000 Building Dept-Repairs And Maintenance	1,200	600	
558 50 49 030 Building Dept-Dues	250	250	
558 60 35 000 Planning-Small Tools & Equipment	100	100	
558 60 41 000 Planning-Professional Services	600	600	
558 60 43 000 Planning-Travel	300	600	
558 Planning & Community Devel	68,727	71,784	104.45%
564 00 00 000 Legislative-2% Alcohol Counseling	365	900	
564 Mental Health Services	365	900	246.58%
572 50 40 000 Library Facility Support	12,280	7,500	
572 Libraries	12,280	7,500	61.07%
573 90 31 000 Historic Preservation: Supplies	50	50	
573 Cultural & Community Activities	50	50	100.00%
586 00 00 999 Payroll Draw Clearing			
586 00 01 999 Payroll Clearing			
586 01 50 000 Court Remittance	47,700	60,000	
586 01 52 000 Fingerprint Fees		200	
586 01 53 000 Gun Permits	4,320	2,000	
586 01 55 000 Leasehold Excise Tax - State	2,200	1,965	
586 01 56 000 State Building Code Pass-Thru	500	200	
589 00 02 001 Other Non-Expenditures		500	
589 30 00 000 Other Non-Expenditures - Leasehold Excise Tax			
580 Non Expenditures	54,720	64,865	118.54%
594 13 60 000 Capital Outlay- Admin			
594 18 60 000 Capital Outlay-City Hall	2,000	-	
594 21 60 010 Capital Outlay-Police		-	
594 22 60 000 Capital Outlay-Fire Vehicles	40,000	42,000	
594 22 60 010 Capital Outlay-Fire Equipment	15,000	14,000	
594 22 60 020 Capital Outlay-Fire Facilities	3,750	-	
594 Capital Expenditures	60,750	56,000	92.18%
Total Expenditures	1,447,190	1,418,331	98.01%
Total Expenditures		1,418,331	
Total Revenue		1,418,347	
(over)/under		17	

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
102 Parks			
311 10 00 102 Property Taxes	83,012	86,455	
313 00 21 000 Pool Adm Tax	700	880	
313 11 00 102 Sales and Use Tax	71,756	72,750	
310 Taxes	155,468	160,085	102.97%
334 03 50 001 Grant-RCO-Schmuck Park		-	
337 00 98 000 Interlocal-Colfax School District #300	20,000	20,000	
330 Intergovernmental Revenues	20,000	20,000	100.00%
347 30 00 000 Parks-Pool-Daily Sales	10,000	6,600	
347 30 02 000 Parks-Pool-Rental Charges	2,000	2,407	
347 30 06 000 Parks-Pool-Individual & Family Passes	7,800	8,665	
347 60 01 000 Parks-Pool-Swim Lessons	1,800	1,044	
347 60 03 000 Parks-McDonald Park Field Use Fees	5,000	3,200	
340 Charges For Goods & Services	26,600	21,916	82.39%
361 10 00 000 Investment Interest	700	700	
362 40 01 000 Parks-Rental Fees	800	550	
362 80 00 000 Parks-McDonald Park-Concessions	40	1,420	
362 80 01 000 Parks-Pool Concessions	540	1,200	
367 00 00 005 Parks-Donations			
367 00 00 006 Parks-McDonald Park Donations			
369 80 00 001 Parks-Pool Over/Short			
369 91 00 000 Parks-Other Miscellaneous Revenues		50	
360 Interest & Other Earnings	2,080	3,920	188.46%
Park Revenue	204,148	205,921	100.87%
576 20 10 000 Park-Swimming Pool-Salaries	26,000	26,000	
576 20 11 000 Park-Swimming Pool-Overtime	200	-	
576 20 20 000 Park-Swimming Pool-Personnel Benefits	2,005	1,989	
576 20 22 010 Park-Swimming Pool-Uniforms	600	300	
576 20 31 000 Park-Swimming Pool-Supplies	1,000	1,100	
576 20 31 020 Park-Swimming Pool-Paint	2,000	2,000	
576 20 31 030 Park-Swimming Pool-Chemicals	9,000	9,000	
576 20 31 040 Park-Swimming Pool-Concession Supplies		600	
576 20 33 000 Park-Swimming Pool-Small Tools and Equipment	500	250	
576 20 41 000 Park-Swimming Pool-Professional Services	500	1,000	
576 20 42 000 Park-Swimming Pool-Communications	600	600	
576 20 46 000 Park-Swimming Pool-Insurance	4,800	4,992	
576 20 47 000 Park-Swimming Pool-Utilities	9,000	9,000	
576 20 48 000 Park-Swimming Pool-Repairs and Maintenance	5,000	1,000	
576 20 49 000 Park-Swimming Pool-Miscellaneous	3,500	500	
Pool Total	64,705	58,331	88.90%

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
576 80 10 000 Parks-Salaries	54,512	46,738	
576 80 10 001 Parks-Part Time Wages	9,700	9,700	
576 80 11 000 Parks-Overtime	700	700	
576 80 20 000 Parks-Personnel Benefits	25,054	21,416	
576 80 22 000 Parks-Uniforms	150	150	
576 80 31 000 Parks-Supplies	2,000	2,000	
576 80 32 000 Parks-Fuel	2,000	2,200	
576 80 33 000 Parks-Small Tools and Equipment	700	700	
576 80 41 000 Parks-Professional Services	1,500	4,500	
576 80 42 000 Parks-Communications	100	100	
576 80 43 000 Parks-Travel	2,500	2,500	
576 80 46 000 Parks-Insurance	4,800	4,800	
576 80 47 000 Parks-Utilities General	7,000	7,000	
576 80 48 000 Parks-Repairs and Maintenance	11,800	11,800	
576 80 48 001 Parks: Vehicle Maintenance	1,000	1,000	
576 80 49 000 Parks-Miscellaneous	600	500	
576 80 49 001 Parks - Misc. Garbage Can Grant			
Parks Total	124,116	115,804	93.30%
576 84 31 000 Parks-McDonald-Supplies	3,500	4,500	
576 84 31 001 Parks-McDonald Concession Supplies			
576 84 32 000 Parks-McDonald-Fuel	200	300	
576 84 33 000 Parks-McDonald-Small Tools and Equipment	300	150	
576 84 41 000 Parks-McDonald-Maintenance Contract	20,000	20,000	
576 84 42 000 Park-McDonald Park Communications	600	300	
576 84 47 000 Parks-McDonald-Utilities	7,500	7,500	
576 84 48 000 Parks-McDonald-Repairs and Maintenance	7,900	7,250	
McDonald Park Total	40,000	40,000	100.00%
594 76 60 000 Parks-Capital Outlay-Swimming Pool	25,000	-	
594 76 60 010 Parks-Capital Outlay	5,240	5,240	
594 76 60 050 Parks-Capital Outlay-Park Equipment			
594 76 60 060 Capital: RCO - Schmuck Park Athletic Complex		-	
594 Capital Expenditures	30,240	5,240	17.33%
102 Parks	259,061	219,375	84.68%
Total Expenditures		219,375	
Total Revenue		205,921	
(over)/under		(13,454)	

	<u>2017</u>	<u>2018</u>	
103 Hotel/Motel			
308 Beginning Balances	136,486		
313 31 00 000 Hotel/Motel Tax	20,000	24,000	
313 31 00 001 Hotel/motel Tax-Stadium Transient Rental Tax	17,000	24,000	
310 Taxes	37,000	48,000	
Total Revenue	37,000	48,000	130%
557 30 40 001 Hotel/Motel:Downtown Association	20,000	20,000	
557 30 40 002 Hotel/Motel: Lodging Fund Award		10,000	
557 30 40 003 Hotel/Motel: First Thursday	10,000	8,000	
557 30 40 004 Hotel/Motel: Stage At Schmuck Park	5,000	5,000	Barley Fest
557 30 40 005 Hotel/Motel:Best Western	1,600	2,000	
557 30 40 007 Hotel/Motel:Concrete River Festival	6,000	3,250	MacDougal
557 30 40 008 Hotel/Motel:Winter Festival	3,000		
557 30 40 009 Hotel/Motel: Explore Colfax	2,500		
557 Community Services	48,100	48,250	100.3%

	<u>2017</u>	<u>2018</u>	
104 Streets			
311 10 00 104 Property Taxes	124,518	129,683	
313 11 00 104 Sales and Use Tax	110,026	101,850	
310 Taxes	234,544	231,533	98.72%
334 03 80 000 Transportation Improvement Board Grant		52,235	
334 03 80 001 Transportation Improvement Board Grant		913,183	
336 00 71 000 Multimodal Transportation Revenue		1,400	
336 00 87 000 Motor Vehicle Fuel Tax	66,000	60,000	
330 Intergovernmental Revenues	66,000	1,026,818	1555.78%
361 10 00 002 Investment Interest	131	60	
369 10 00 001 Sale of Scrap and Junk	2,000	2,000	
369 10 00 010 Sale Of Surplus	2,500	2,500	
360 Interest & Other Earnings	4,631	4,560	98.47%
386 10 00 002 Street Repair Deposits	80	700	
380 Non Revenues	80	700	875.00%
Total Street Revenue	305,255	1,263,611	413.95%
542 20 31 001 Street: IT Software	500	500	
542 20 33 001 Street: IT Hardware	1,000	1,000	
542 20 41 001 Street: IT Professional Services	500	500	
542 20 42 001 Street: Website, Email	420	420	
542 30 31 000 Street:Roadway-Supplies	6,500	14,000	
542 30 33 000 Street:Roadway-Small Tools & Equipment	1,000	1,000	
542 30 41 000 Street:Roadway-Professional Services	33,000	34,500	
542 30 42 000 Street:Roadway-Communications	2,600	1,950	
542 30 43 000 Street:Roadway-Travel & Training	500	1,000	
542 30 47 000 Street:Roadway-Utilities	1,800	2,500	
542 30 48 000 Street:Roadway-Repairs & Maintenance	5,000	6,000	
542 30 48 010 Street: Roadway-Vehicle Repair	14,500	15,500	
542 30 49 000 Street:Roadway-Miscellaneous	1,000	1,000	
542 30 49 030 Street: Roadway-Dues	1,000	300	
542 61 31 000 Street:Sidewalk-Supplies	500	500	
542 61 48 000 Street:Sidewalk-Repairs & Maintenance	2,000	2,000	
542 63 31 000 Street:Lighting-Supplies	300	300	
542 63 41 000 Street:Lighting-Professional Services	600	600	
542 63 47 000 Street:Lighting-Utilities	52,000	42,925	
542 63 48 000 Street:Lighting-Repairs & Maintenance	7,500	7,500	
542 64 31 000 Street:Traffic Control-Supplies	4,500	3,000	

City of Colfax Draft 2018 Budget

	<u>2017</u>		<u>2018</u>	
542 64 33 000 Street: Traffic Control-Small Tools & Equip	200		200	
542 64 42 000 Street:Traffic Control-Communications	200	-		
542 64 45 000 Street: Traffic Control-Rentals	300	-		
542 64 48 000 Street:Traffic Control-Repairs & Maintenance	1,600		200	
542 65 31 000 Street: Parking-Supplies	500		500	
542 65 48 000 Street: Parking-Repairs & Maintenance	500		500	
542 66 31 000 Street:Snow & Ice-Supplies	7,000		10,000	
542 66 33 000 Street: Snow & Ice Small Tools & Equip	3,500		1,200	
542 66 48 000 Street:Snow & Ice-Repairs & Maintenance	2,500		3,500	
542 67 31 000 Street:Street Cleaning-Supplies	2,150		1,000	
542 67 33 000 Street: Cleaning Small Tools & Equip	200		200	
542 67 48 000 Steet: Cleaning-Repairs & Maintenance	2,500		5,000	
542 67 49 000 Street: Cleaning Miscellaneous	300		300	
542 70 49 000 Street:Roadside Trees	1,000		1,000	
542 90 10 000 Street:Salaries	105,428		109,359	
542 90 11 000 Street:Operations-Overtime	1,500		2,000	
542 90 20 000 Street:Operations-Benefits	53,780		55,648	
542 90 21 000 Street:Operations-Uniforms	500		300	
542 90 31 000 Street:Operations-Maintenance Supplies	5,000		5,000	
542 90 32 000 Street:Operations-Fuel	10,000		8,000	
542 Streets - Maintenance	335,378		340,902	101.65%
594 42 60 001 Street:Capital-Vehicles	5,000		40,000	
594 42 60 002 Street:Capital-Equipment	12,000		12,000	
594 44 60 003 Street:Capital-Street Project	30,000		30,000	
594 44 60 005 Street:Capital-Street Project Cedar/Oak			961,245	
594 44 60 004 Street:Capital-Relight Washington	7,000		52,235	
594 Capital Expenditures	54,000		1,095,480	2028.67%
Total Expenditures			1,436,382	
Total Revenue			1,263,611	
(over)/under			(172,771)	

	<u>2017</u>	<u>2018</u>	
401 Water			
343 40 00 000 Water-Meter Sales & Taxable Sales	651,768	681,341	
343 40 01 000 Water-General Facilities Charge	8,100	-	
343 40 05 000 Water-Reconnection Fees	120	120	
343 40 06 000 Water-New Water Hook-Up	2,100	8,400	
343 40 20 001 Water-Commercial Hydrant Wtr Sales	750	100	
343 42 00 000 Water-Service	750	250	
343 43 00 000 Water-Testing	175	175	
340 Charges For Goods & Services	663,763	690,386	104.01%
359 90 00 001 Water/Sewer Late Charges	22,000	32,000	
350 Fines & Penalties	22,000	32,000	145.45%
361 10 00 003 Investment Interest	3,000	5,157	
369 10 00 002 Water-Sale of Scrap and Junk / Surplus	600	600	
369 81 00 000 Water-Cashier's Over/Short			
369 91 01 000 Water Misc/:NSF Check Fees	1,250	1,250	
360 Interest & Other Earnings	4,850	7,007	144.47%
Water Revenue	690,613	729,393	105.62%
534 00 10 000 Water-Salaries	192,448	196,272	
534 00 11 000 Water-Overtime	1,500	2,400	
534 00 20 000 Water-Benefits	79,227	93,089	
534 00 21 000 Water-Uniforms	900	700	
534 00 31 000 Water: Supplies	22,000	22,000	
534 00 31 001 Water-IT Software	4,300	2,500	
534 00 31 002 Water-Meters	10,000	8,000	
534 00 32 000 Water-Fuel	4,000	4,500	
534 00 33 000 Water-Small Tools & Equipment	1,100	1,000	
534 00 33 001 Water-IT Hardware	2,120	1,500	
534 00 41 000 Water-Professional Services	10,000	25,000	
534 00 41 001 Water-Consultants	13,500	10,000	
534 00 41 002 Water:Testing	2,450	2,450	
534 00 42 000 Water-Communications & Telemetry	6,656	10,000	
534 00 42 001 Water:Websites & Email	611	500	
534 00 43 000 Water-Travel & Training	4,000	4,000	
534 00 44 000 Water-Taxes	27,000	27,000	
534 00 45 000 Water-Rentals	400	400	
534 00 46 000 Water-Insurance	30,000	30,000	
534 00 47 000 Water-Utilities	56,000	46,000	

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
534 00 48 000 Water-Repairs & Maintenance	16,000	16,000	
534 00 48 001 Water:Vehicle Repair	5,000	3,500	
534 00 48 002 Water-Insurance Deductible R&M			
534 00 49 000 Water-Miscellaneous	500	500	
534 00 49 030 Water:Dues & Fees & Permits	13,900	10,000	
534 Water Utilities	503,612	517,311	102.72%
591 34 70 000 Water-Redemption-CTED PW 04-691-023	5,778	5,778	
591 34 70 001 Water-Redemption CTED PW 97-78897-082	13,705	13,705	
592 34 80 000 Water-Interest-CTED PW 04-691-023	232	203	
592 34 80 001 Water-Interest CTED PW 97-78897-082	1,371	686	
591 Debt Service - Principal Repayment	21,086	20,372	96.61%
594 34 60 000 Water-Capital-Land Outlay	2,500	2,500	
594 34 60 001 Water-Capital-Fire Hydrants	10,000	10,000	
594 34 60 002 Water-Capital-Operations & Maintenance	52,000	-	
594 34 60 003 Water-Capital-Vehicles	10,000	40,000	
594 34 60 004 Water-Capital-Equipment	40,000	73,000	
594 34 60 005 Water-Capital-Water Lines	30,000	30,000	
594 34 60 006 Water-Capital - Telemetry	70,000	-	
594 34 60 006 Water-Capital Oak/Cedar/Main Service lines		292,000	
594 Capital Expenditures	256,672	488,244	190.22%
508 10 00 401 Water-Reserved Cash Balance			
508 80 00 401 Water-Unreserved Cash Balance			
999 Ending Balance			
401 Water	781,370	1,025,927	131.30%
Total expenditure		1,025,927	
Total Revenue		729,393	
(over)/under		<u>(296,534)</u>	

	<u>2017</u>	<u>2018</u>	
402 Sewer			
343 50 01 000 Sewer-General Facilities Charge	4,740	4,740	
343 50 02 000 Sewer:Sales Of Maps & Publications	50		
343 50 03 000 Sewer-Lab Fees	500	1,150	
343 50 20 000 Sewer- Utility Revenue	622,960	681,184	
343 50 20 001 Sewer Hookup	900	900	
340 Charges For Goods & Services	629,150	687,974	109.35%
361 10 00 004 Investment Interest	455	3,700	
360 Interest & Other Earnings	455	3,700	813.20%
Sewer Revenue	629,605	691,674	109.86%
535 00 10 000 Sewer-Salaries	162,136	165,024	
535 00 11 000 Sewer-Overtime	1,000	2,300	
535 00 20 000 Sewer-Personnel Benefits	68,754	81,905	
535 00 21 000 Sewer:Uniforms	700	500	
535 00 31 000 Sewer-Office & Operating Supplies	15,000	15,000	
535 00 31 001 Sewer- IT Software	4,000	4,000	
535 00 31 002 Sewer- Lab Supplies	16,000	12,000	
535 00 32 000 Sewer-Fuel	3,800	5,000	
535 00 33 000 Sewer-Small Tools & Equipment	1,000	3,200	
535 00 33 001 Sewer-IT Hardware	2,010	2,000	
535 00 41 000 Sewer-Professional Services	3,000	13,000	
535 00 41 001 Sewer-Consultants	12,000	3,000	
535 00 41 003 Sewer-Cleaning	6,900	5,000	
535 00 42 000 Sewer-Communications	3,050	5,270	
535 00 42 001 Sewer: Website, Email	419	420	
535 00 43 000 Sewer-Travel & Training	3,000	3,000	
535 00 44 000 Sewer-Taxes	24,600	24,000	
535 00 45 000 Sewer-Rentals	300	300	
535 00 46 000 Sewer-Insurance	32,000	33,280	
535 00 47 000 Sewer-Utilities	36,000	52,450	
535 00 48 000 Sewer-Repairs & Maintenance	13,000	13,000	
535 00 48 001 Sewer:Vehicle Repair	5,750	4,000	
535 00 49 030 Sewer:Dues & Fees	7,000	7,000	
535 Sewer	421,419	454,649	107.89%
591 35 70 000 Sewer-Redemption DOE# L0300029	41,990	42,624	
592 35 80 000 Sewer-interest DOE# L0300029	4,820	4,186	
591 Debt Service - Principal Repayment	46,810	46,810	100.00%

City of Colfax Draft 2018 Budget

	<u>2017</u>	<u>2018</u>	
594 35 60 000 Capital:Sewer Operations & Maintenance	60,000	60,000	
594 35 60 001 Sewer-Capital-Vehicles	10,000	10,000	
594 35 60 002 Sewer-Capital-Equipment	40,000	73,000	
594 35 60 003 Sewer-Capital-Telemetry	20,000		
594 35 60 004 Sewer-Capital-Pump Controller		10,000	
594 35 60 005 Sewer-Capital Cedar/Oak Sewer upgrades		335,000	
594 Capital Expenditures	130,000	488,000	375.38%
402 Sewer	598,229	989,459	165.40%
Total expenditure		989,459	
Total Revenue		691,674	
(over)/under		<u>(297,786)</u>	

	<u>2017</u>	<u>2018</u>	
406 Stormwater			
308 10 00 406 Reserved Beginning Cash			
308 80 00 406 Unreserved Beginning Cash	50,527	65,527	
308 Beginning Balances	50,527	65,527	
343 31 00 000 Stormwater & Drainage-Sales	29,000	34,172	
340 Charges For Goods & Services	29,000	34,172	117.83%
361 10 00 006 Investment Interest	109	250	
360 Interest & Other Earnings	109	250	229.36%
Stormwater Revenue	29,109	34,422	118.25%
531 00 10 000 Stormwater & Drainage-Salaries	31,668	32,391	
531 00 11 000 Stormwater & Drainage-Overtime	1,500	450	
531 00 20 000 Stormwater & Drainage-Personnel Benefits	15,202	16,017	
531 00 31 000 Stormwater & Drainage-Supplies	1,200	3,000	
531 00 32 000 Stormwater & Drainage-Fuel	340	340	
531 00 35 000 Stormwater & Drainage-Small Tools & Equipment	300	300	
531 00 41 000 Stormwater & Drainage-Professional Services	15,000	5,000	
531 00 42 000 Storm Drainage Utilities - Communications			
531 00 43 000 Stormwater & Drainage-Transportation	100	100	
531 00 44 000 Storm Drainage - Taxes And Operating Assessments	1,300	-	
531 00 48 000 Stormwater & Drainage-Repairs & Maintenance	4,000	4,000	
531 00 49 000 Storm Drainage - Miscellaneous	500	500	
531 Storm Water Expenditure	71,110	62,099	87.33%
Capital Expenditures			
Total expenditure		62,099	
Total Revenue		34,422	
(over)/under		<u>(27,677)</u>	