CITY OF CLARKSTON
2018 BUDGET

JANUARY 1, 2018

MONIKA LAWRENCE, MAYOR

CITY OF CLARKSTON
2018 ANNUAL BUDGET
TABLE OF CONTENTS

Page No.

MAYOR

MONIKA LAWRENCE

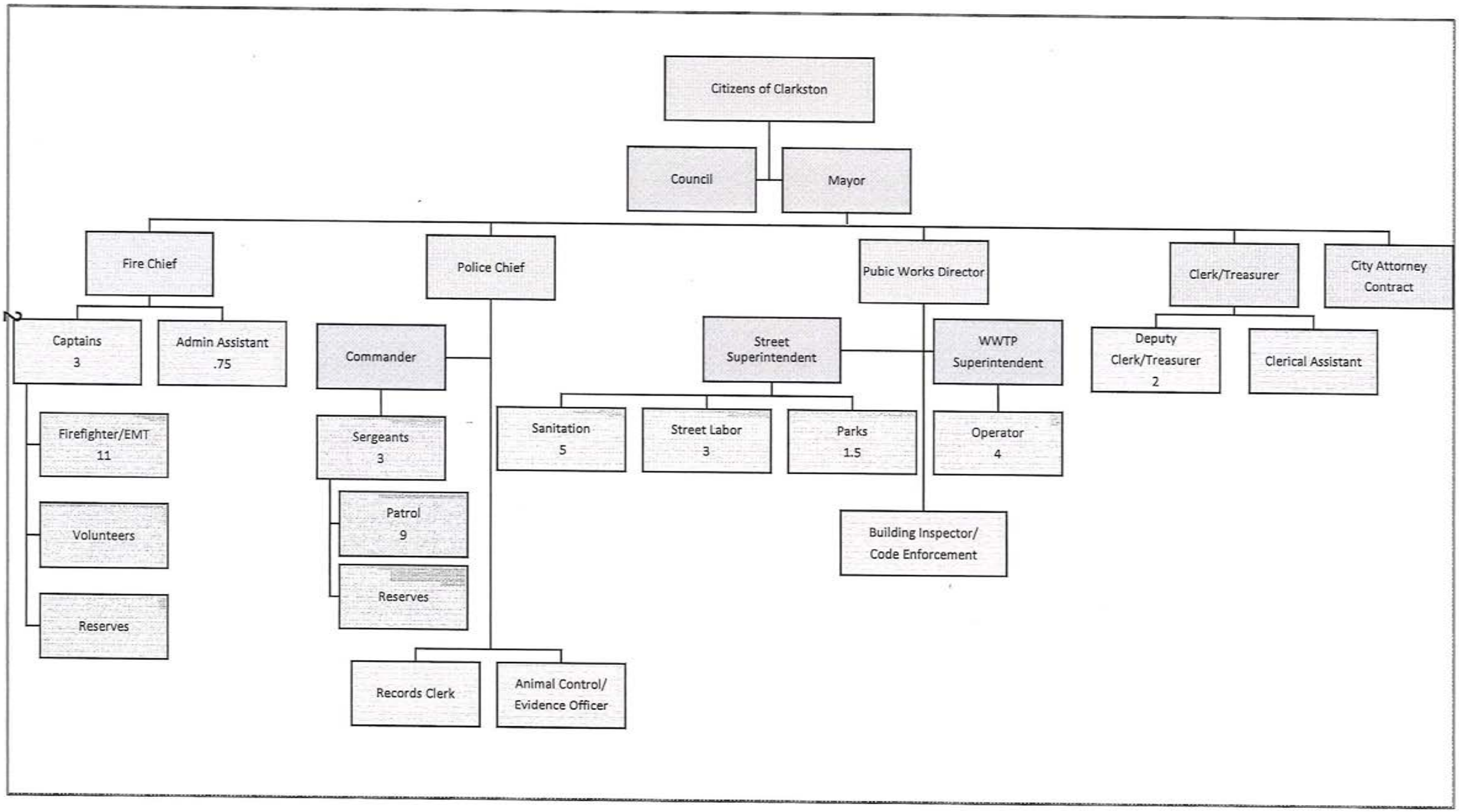
COUNCIL

JOHN MURRAY
BRIAN KOLSTAD
PAT HOLMAN
RUSS EVANS
SKATE PIERCE
BELINDA LARSEN
JOEL PROFITT

MANAGEMENT STAFF

STEVE AUSTIN, CLERK/TREASURER
KEVIN POOLE, PUBLIC WORKS DIRECTOR
JOEL HASTINGS, POLICE CHIEF
STEVE COOPER, FIRE CHIEF
TODD RICHARDSON, CITY ATTORNEY

CITY OF CLARKSTON
ORGANIZATIONAL CHART



ORDINANCE NO. 1590

AN ORDINANCE OF THE CITY OF CLARKSTON, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2018, AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

WHEREAS, the Mayor of the City of Clarkston, Washington, completed and placed on file with the City Clerk a proposed budget and estimate of the amount the moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expense of government of the City for the fiscal year ending December 31, 2018; and

WHEREAS, a notice was published that the City Council would meet on November 27, 2017 at 7:00 p.m., in the council chambers of city hall for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of the City an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the City Council did hold a public hearing at that time and place and did then consider the matter of the proposed budget for the fiscal year 2017; and

WHEREAS, the 2018 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Clarkston for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the City of Clarkston for the 2018 fiscal year and being sufficient to meet the various needs of the City of Clarkston during that period;

NOW, THEREFORE, the City Council of the City of Clarkston do ordain as follows:

Section 1. The budget for the City of Clarkston, Washington, for the year 2018 is hereby adopted at the fund level in its final form and content as set forth in the document entitled 2018 FINAL BUDGET, CITY OF CLARKSTON, copies of which are on file in the Office of the Clerk.

Section 2. Estimated resources, including fund balances or working capital for each separate fund of the City of Clarkston, and aggregate totals for all such funds combined, for the year 2018 are set forth in summary form on Exhibit A (attached) and are hereby appropriated for expenditure at the fund level during the year 2018 as set forth on Exhibit A.

Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the State Auditor's Office and the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect five (5) days after publication of the attached summary, which is hereby approved.

Dated this 26th day of December, 2017

Monika Lawrence

Monika Lawrence, Mayor

Authenticated:

Steve Austin, City Clerk

SUMMARY OF ORDINANCE NO. 1590
OF THE CITY OF CLARKSTON, WASHINGTON

On December 26, 2017, the City Council of the City of Clarkston, Washington, approved Ordinance No. 1590, the main point of which may be summarized by its title as follows:

AN ORDINANCE OF THE CITY OF CLARKSTON, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2018 AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

The full text of this ordinance will be mailed upon request.

APPROVED by the City Council at their meeting of December 26, 2017.

Steve Austin, City Clerk

Published: 12/31/17

2018 FINAL BUDGET
JANUARY 1, 2018

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
001	CURRENT EXPENSE	$ 1,091,383	$ 3,796,700	$ 101,740	$ 4,118,905	$ 228,005	$ 642,913
004	CE RESERVE	$ 683,066	$ 1,000	$ 70,000	$ -	$ -	$ 754,066
006	EMP BENEFIT RESERVE	$ 161,782	$ 300	$ 50,000	$ -	$ -	$ 212,082
007	COMMUNITY PROJECTS	$ 39,118	$ 100	$ -	$ -	$ -	$ 39,218
010	NATIONAL NIGHT OUT	$ 3,195	$ 300	$ -	$ 900	$ -	$ 2,595
011	VICTIM'S RIGHTS	$ 24,206	$ 1,100	$ -	$ 17,000	$ -	$ 8,306
016	VEHICLE REPLCMENT	$ 318,880	$ 161,200	$ -	$ -	$ 92,330	$ 387,750
017	D A R E	$ 4,808	$ -	$ -	$ -	$ -	$ 4,808
037	CDBG	$ -	$ -	$ -	$ -	$ -	$ -
102	RESCUE ONE	$ 6,784	$ 1,200	$ -	$ 3,000	$ -	$ 4,984
103	STREET FUND	$ 131,502	$ 692,820	$ 120,000	$ 900,770	$ -	$ 43,552
104	TRANS BENEFIT DIST	$ 791,113	$ 503,000	$ -	$ -	$ 120,000	$ 1,174,113
105	STREET RESERVE	$ 47,026	$ 200	$ -	$ -	$ -	$ 47,226

2018 FINAL BUDGET
JANUARY 1, 2018

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
108	DRUG ENFORCEMENT	$ 24,404	$ 1,100	$ -	$ 13,000	$ -	$ 12,504
120	EMS / AMBULANCE	$ 209,665	$ 1,103,800	$ 120,000	$ 1,225,197	$ 51,410	$ 156,858
121	EMS CAP RESERVE	$ 169,288	$ 100	$ 42,000	$ -	$ 120,000	$ 91,388
130	LODGING TAX FUND	$ 569,006	$ 92,500	$ -	$ 85,000	$ -	$ 576,506
306	MUNICIPAL CAP IMPRV	$ 333,545	$ 60,800	$ -	$ -	$ -	$ 394,345
400	SEWER O&M	$ 663,906	$ 2,046,000	$ 60,000	$ 1,197,586	$ 840,400	$ 731,920
401	SEWER EQUIP RSRV	$ 111,433	$ 450	$ 20,000	$ -	$ 60,000	$ 71,883
402	SEWER LINE RESERVE	$ 546,771	$ 2,500	$ 20,000	$ -	$ -	$ 569,271
403	SEWER CAPITAL REPLC	$ 122,574	$ 300	$ 20,000	$ -	$ -	$ 142,874
404	SEWER RESERVE	$ 129,346	$ 600	$ -	$ -	$ -	$ 129,946
405	WWTP CONSTRUCTION	$ 120,873	$ 200	$ -	$ -	$ -	$ 121,073
406	SEWER REVENUE BONI	$ 359,915	$ 3,000	$ 347,000	$ 346,750	$ -	$ 363,165

2018 FINAL BUDGET
JANUARY 1, 2018

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
407	PWTF LOAN	$ 4,075	$ -	$ 370,000	$ 20,990	$ 349,750	$ 3,335
408	SRF LOAN	$ 87,095	$ 400	$ 63,400	$ 14,225	$ 49,286	$ 87,384
409	STORMWATER O & M	$ 42,236	$ 298,200	$ 60,000	$ 345,546	$ -	$ 54,890
410	SANITATION O&M	$ 129,756	$ 1,190,400	$ 41,001	$ 1,195,875	$ 63,500	$ 101,782
411	SAN. EQUIP RSRV	$ 21,375	$ 50	$ 20,000	$ -	$ 11,000	$ 30,425
TOTALS		**$ 6,948,126**	**$ 9,958,320**	**$ 1,525,141**	**$ 9,484,744**	**$ 1,985,681**	**$ 6,961,162**

RESOLUTION NO. 2017-12

A RESOLUTION OF THE CITY OF CLARKSTON, WASHINGTON, ESTABLISHING THE 2018 POSITION ALLOCATION LIST.

THE CITY COUNCIL OF THE CITY OF CLARKSTON, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Position Allocation List Approved. The 2018 Position Allocation List as set forth on Exhibit A, which is attached hereto and incorporated herein by this reference as if set forth in full, is hereby approved.

Section 2. Effective Date. All allocations for the various positions indicated on the attached Exhibit A will become effective January 1, 2018.

DATED this 26th day of December, 2017.

Monika Lawrence

Monika Lawrence, Mayor

ATTEST:

Steve Austin, City Clerk

EXHIBIT A
RESOLUTION NO. 2017-12
2018 POSITION ALLOCATION LIST

REPRESENTATION:
F - International Association of Fire Fighters - Local 2299
L - Street/Sanitation/Sewer/ Supervisory/Administrative - Local 1476-ACL-C
P - Clarkston Police Officers Guild
PS -Police Support

OTHER:
C - Contract
E - Elected
N - Non-Represented
T - Temporary
V – Volunteers
R – Reserves, Fire/Ambulance
(M) FLSA EXEMPTIONS:

CURRENT EXPENSE FUND

LEGISLATIVE
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E 7

EXECUTIVE
E Mayor
E 1

FINANCIAL AND RECORDS SERVICES
(ALSO see Street, Sewer and Sanitation for all positions in this unit)
N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (PR) (25% Time)
L Deputy Clerk/Treasurer (Ut) (13% Time)
L Finance Clerical Asst., (16% Time)
*N .25 - L .54

LEGAL
C City Attorney
C 1.0

LAW ENFORCEMENT

N (M) Police Chief
N Commander
P Senior Sergeant
P Senior Sergeant
P Jr./Senior Sergeant
P Police Officer 1st, 2nd or 3rd Class - Investigator
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class – Narcotics
P Police Officer 1st, 2nd or 3rd Class – School Resource Officer
PS Records Clerk
PS Support Services / Animal Control
V Reserves/Volunteers
*P 12.0 - PS 2.0 - N 2.0

FIRE CONTROL

N (M) Fire Chief (70% Time)
F Fire Captain
F Fire Captain
F Firefighter 1st, 2nd or 3rd Class
F Firefighter 1st, 2nd or 3rd Class
F Firefighter, 1st, 2nd or 3rd Class
F Firefighter, 1st, 2nd or 3rd Class (funded for Reserve)
L Admin Asst., .75 FTE (75% Time)
V Volunteer(s)
R Reserves
*N .7 - F 6.00 - L .56

HOUSING AND COMMUNITY DEVELOPMENT

N (M) Public Works Director/Building Inspector (35% Time)
L Building Inspector / Code Enforcement
N .35 – L 1.0

PARKS

L Park Caretaker (Parks, Streets, Sanitation Rover)
T Seasonal Park Laborer
L 1.0 – T .5

SUMMARY:

E - 8.00**
F - 6.00
L - 3.14
N - 3.30
P - 12.00
PS - 2.0
T - .5

CURRENT EXPENSE TOTAL ALLOCATED POSITIONS *26.94*

** Not included in totals.

AMBULANCE / EMS

N (M) Fire Chief (30% Time)
F Fire/EMS Captain
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
L Admin Asst., .75 FTE (25% Time)
R Reserves
V Volunteer(s)

*N .3 - F 6.00 - L .19

EMS TOTAL ALLOCATE POSITIONS *6.45*

STREET

Administrative Positions:
N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (PR) (15% Time)
L Secretary (10% Time)

N (M) Public Works Director (17.5% Time)
L Superintendent - (70% Time)
L Equipment Operator
L Equipment Operator
L Equipment Operator
*N .425 - L 3.95

SUMMARY:

L - 3.95
N - .425

STREET TOTAL ALLOCATED POSITIONS *4.375

SANITATION

Administrative Positions:

N (M)	City Clerk/Treasurer (25% Time)
N (M)	Public Works Director (23.5% Time)
L	Deputy Clerk/Treasurer (PR) (30% Time)
L	Deputy Clerk/Treasurer (Ut) (35% Time)
L	Finance Clerical Asst. (35% Time)
L	Street Superintendent (30% Time)
L	Driver
L	Driver
L	Driver
L	Driver
L	Driver - Yardwaste
T	Seasonal (.5)
	N .485 - L 6.30 – T 0.5

L - 6.30
N - .485
T - .5

SANITATION TOTAL ALLOCATED POSITIONS *7.285

SEWER

Administrative Positions:

N (M)	City Clerk/Treasurer (25% Time)
N (M)	Public Works Director (24% Time)
L	Deputy Clerk/Treasurer (PR) (30% Time)
L	Deputy Clerk/Treasurer (Ut) (35% Time)
L	Finance Clerical Asst. (35% Time)
L	Superintendent
L	Sewer Plant Operator
L	Sewer Plant Operator
L	Sewer Plant Operator
L	Sewer Plant Operator
	*N .49 - L 5.83 *

L - 6.0
N - .49

SEWER TOTAL ALLOCATED POSITIONS *6.49*

STORMWATER

Administrative Positions:

L Deputy Clerk/Treasurer (Ut) (17%)
L Finance Clerical Asst. (14%)
* L .31 *

.31

SUMMARY ALL DEPARTMENTS:
TOTALS
E - 8.00**
F/EMS - 12.00
N - 5.00
L - 19.75
P - 12.00
PS - 2.0
T - 1.0

TOTAL ALLOCATED POSITIONS (** Not included in totals) *51.75

Elected: 8.00

Total: 59.75

Asotin County Assessor's Office
Assessor Jenny L. Estlund
P.O. Box 69
Asotin, Washington 99402
Phone (509) 243-2016

January 16, 2018

Clarkston City Clerk
829 5th Street
Clarkston WA 99403

The following are the Levy Rates, Assessed Values and the Tax Amounts to be collected for the City of Clarkston for the tax year 2018:

	Levy Rate	Assessed Value	Tax Amount
Regular Levy	2.278760030050	$449,125,400	$1,023,449
Excess Levy EMS	1.427584515739	$437,802,451	$625,000

I am enclosing herewith, a copy of the Department of Revenue Highest Lawful Levy Calculation Worksheet reflecting the calculations used to arrive at the above listed figures.

Sincerely,

Jenny L. Estlund
Asotin County Assessor

JLE/tbm

Enclosures: As Stated

CURRENT EXPENSE FUND

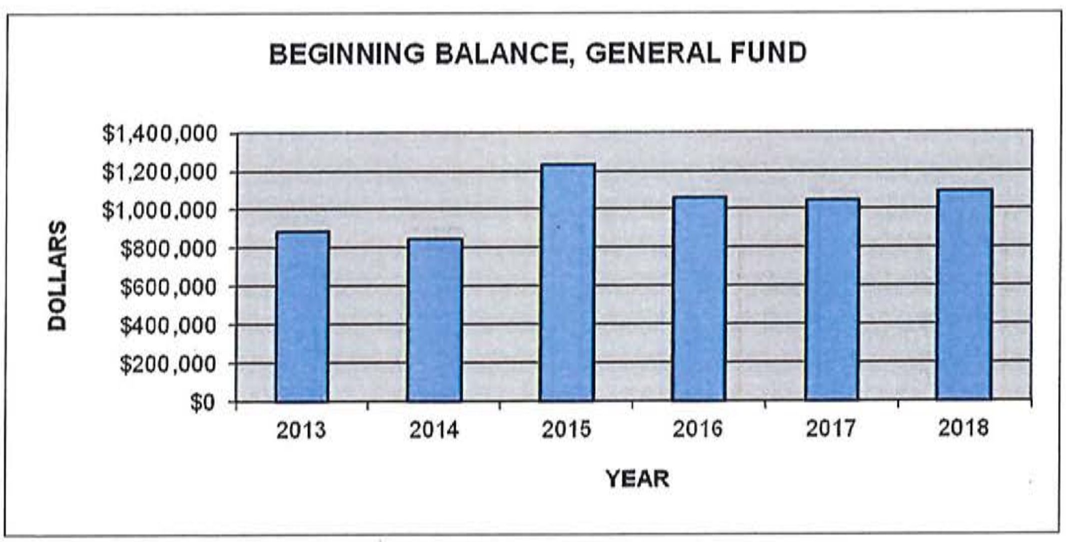
REVENUES

The Current Expense Fund, also known as the General Fund, supports the general governmental functions of the City. Those functions include Finance, Police, Fire, Legal, Building & Planning and Parks. Current Expense can also help support any other function of the City, including Utilities, although the reverse is not the case.

Current Expense revenues come from many sources, including: property taxes, business taxes, gambling taxes, licenses & permits, state entitlements such as liquor taxes, intergovernmental services, court revenue, grants and other miscellaneous revenue. Since the latest recession, tax revenue has grown more slowly, when compared with pre-recession years.

There must be adequate carryover at the beginning of the year (Beginning Fund Balance) to operate until sufficient revenues are collected. A common recommended level of Fund Balance is three months of operating expenses, or about $1,050,000. The following chart shows the six-year trend for beginning balance. The beginning balance is showing a trend of steady declines each year, with the exception of 2015. The 2015 beginning balance was significantly higher due to approximately $200,000 in budgeted dispatch costs that were not paid in 2014. The 2018 estimate is again on the decline, falling below the recommended level. The anticipated ending balance for 2018 is $642,913.

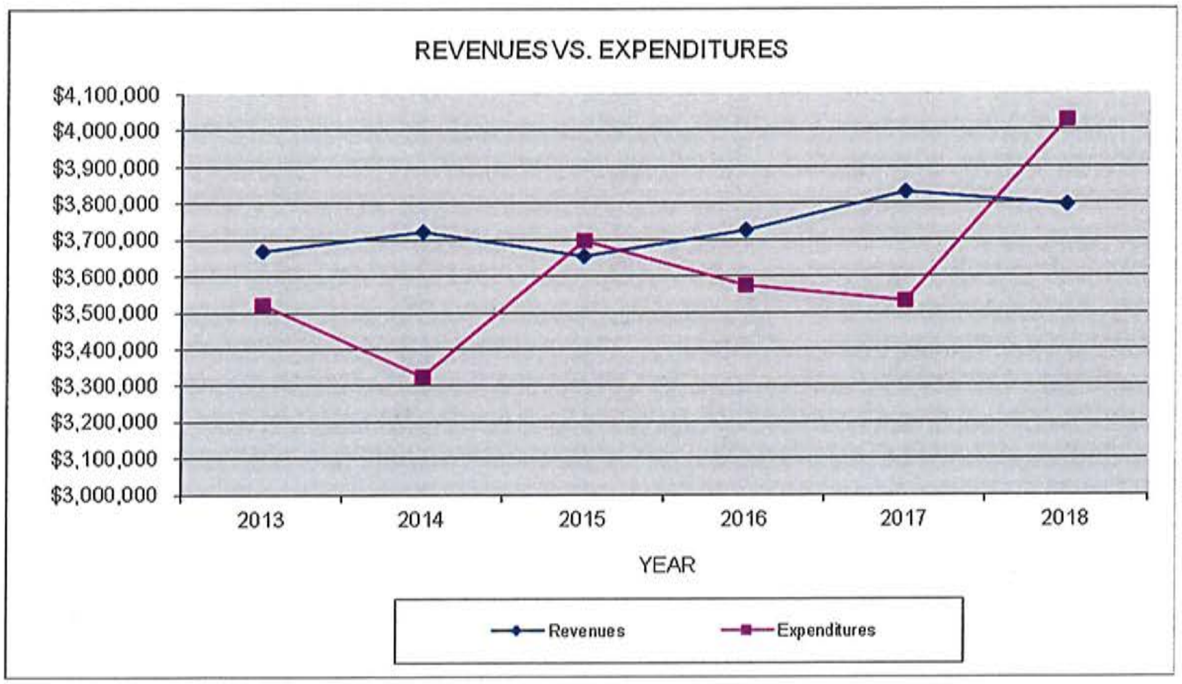
YEAR	2013	2014	2015	2016	2017	2018
BEG BAL	$884,588	$847,776	$1,234,042	$1,062,359	$1,046,381	$1,091383



In the following chart you can see that our revenues exceeded our expenditures each year until 2015 when expenditures just exceeded revenues by about $50,000. In 2018 it is anticipated that expenditures will outpace revenues by $231,780. The following chart chronicles that path. While revenues may come in higher than projected and expenditures may come in lower than budgeted by year end, we should position our budget for unanticipated emergencies or expenses.

COMPARISON OF REVENUES VS. EXPENDITURES WITHOUT CAPITAL OUTLAY

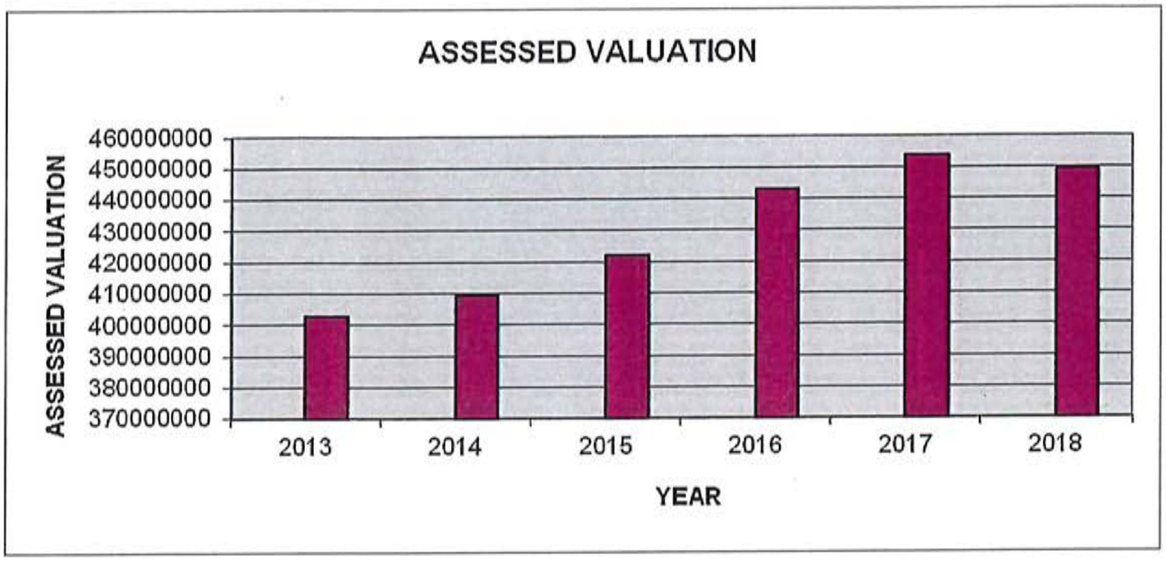
YEAR	2013	2014	2015	2016	2017	2018
REVENUE	$3,668,458	$3,722,280	$3,655,590	$3,726,105	$3,830,176	$3,796,700
EXPENDITURES	$3,522,531	$3,324,991	$3,698,857	$3,573,890	$3,530,967	$4,028,480

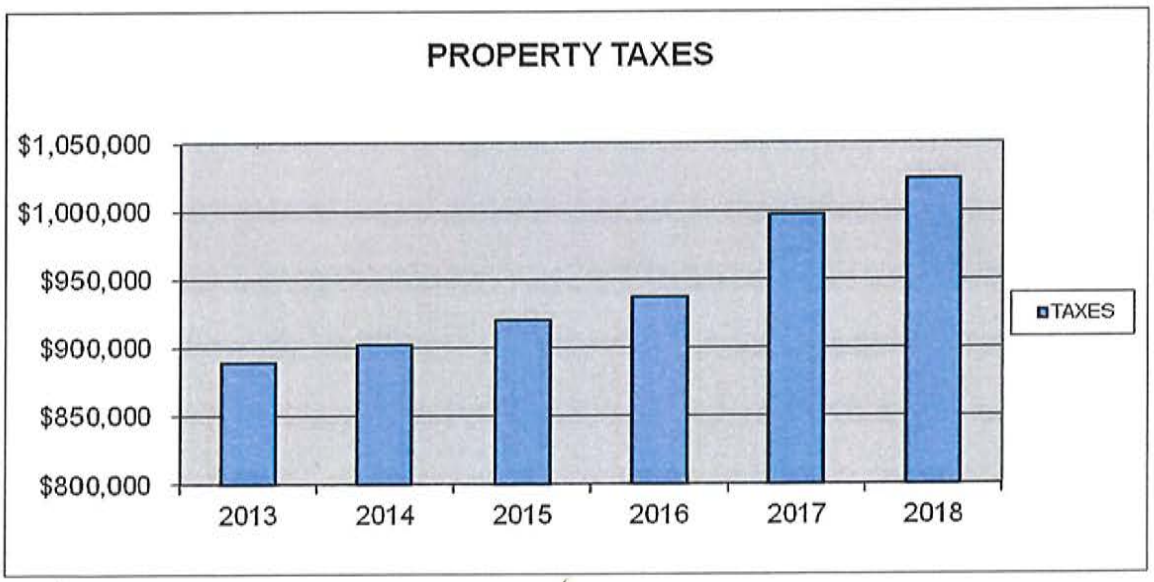


Property Taxes are a main source of revenue for cities. A city's ability to increase property taxes was restricted to one percent (1%) by the passage of Initiative 747 in 2002. Now, unless a city experiences significant new construction, property tax revenue grows very slowly. Assessed valuations have increased 11% between 2013 and 2017. However, 2018 saw a 1% reduction of the valuations, resulting in a net gain of 10% in 2018 over the past six years. The taxes are currently being split 50/50 between the Current Expense Fund and the Street Fund. For 2018, Council voted to impose the statutory 1% increase of approximately $9,970. The levy per thousand dollars of property value is approximately $2.28. The following charts show the assessed valuations and the property taxes levied within the City.

PROPERTY TAX ASSESSMENTS
ASSESSED VALUATION

YEAR	2013	2014	2015	2016	2017	2018
ASSESSED VALUE	$402,635,560	$409,247,292	$422,217,362	$443,109,068	$454,029,707	$449,125,400
TAXES LEVIED	$889,609	$902,792	$920,388	$937,502	$997,053	$1,023,449

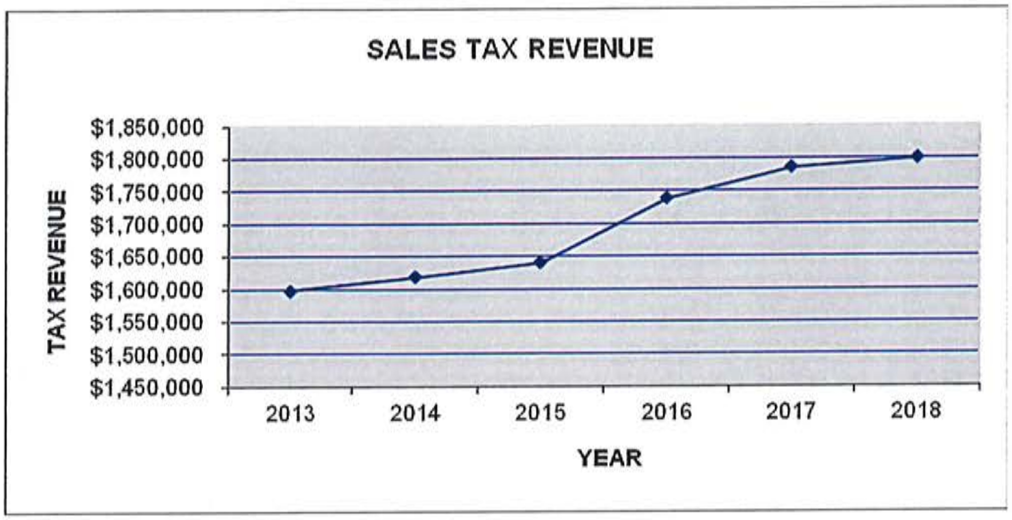




Sales Tax revenue accounts for about 47% of the Current Expense Fund revenue. Sales tax has been slowly increasing over the past five years, however it is largely dependent on a few major retailers in the City. With the recent closure of a large retailer, the revenues may trend lower.

SALES TAX

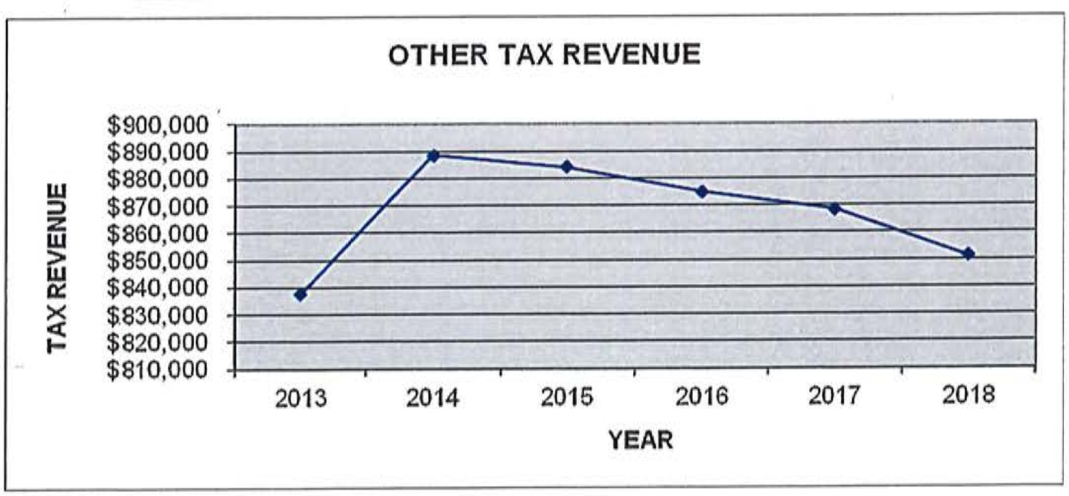
YEAR	2013	2014	2015	2016	2017	2018
SALE TAX	$1,597,518	$1,618,855	$1,640,315	$1,738,307	$1,785,656	$1,800,000



Other Tax Revenue includes business taxes, such as utility taxes on communications and other utilities, and gambling taxes. The decline for 2017 is due in part to council's decision to reduce card room taxes from 6% to 4%. Overall, Other Tax Revenue is projected in 2018 to have decreased by 4% since 2014.

OTHER TAXES

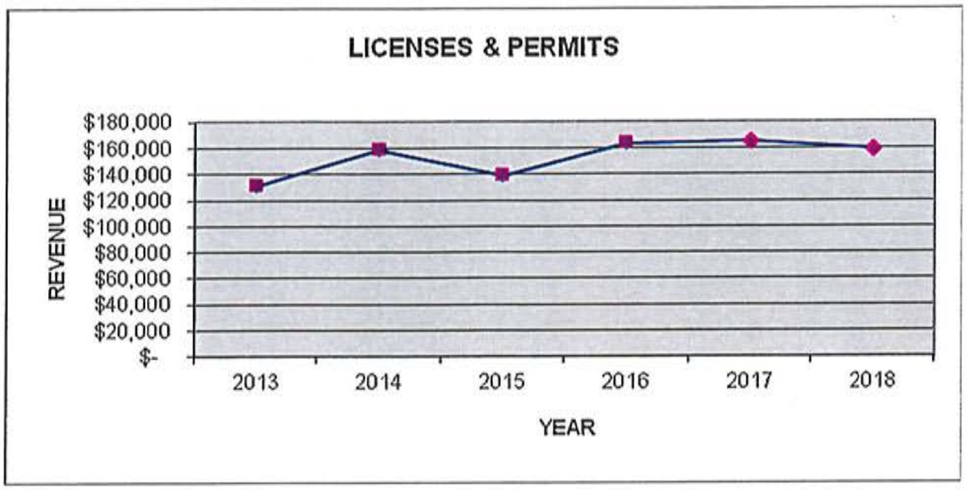
YEAR	2013	2014	2015	2016	2017	2018
TAXES	$837,690	$888,534	$883,958	$874,914	$868,171	$851,000



Licenses and Permits include building permits, business licenses, dog licenses and franchise fees for cable TV. Building permits are the most variable component in this category.

LICENSES & PERMITS

YEAR	2013	2014	2015	2016	2017	2018
REVENUE	$131,031	$158,713	$139,035	$163,581	$165,210	$159,000

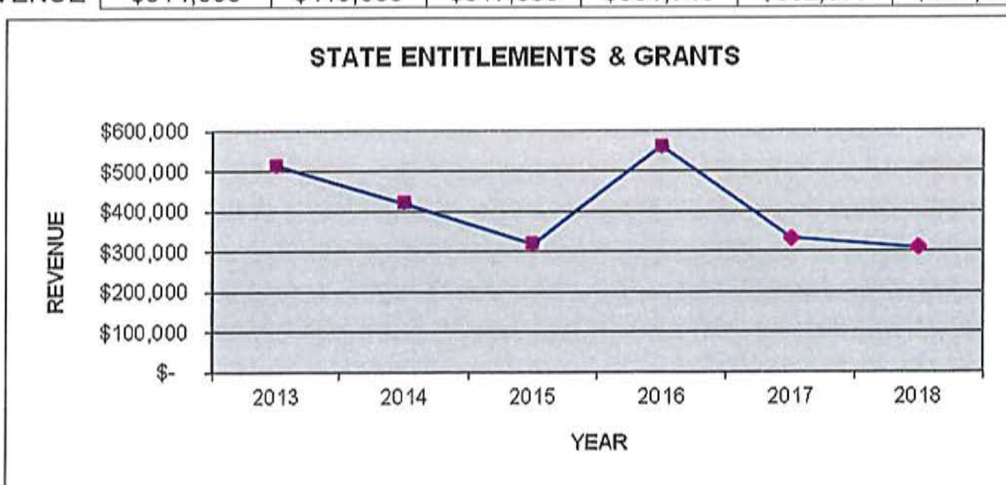


State Entitlements include criminal justice funding and liquor taxes. The state enacted legislation to provide assistance for cities and counties (City-County Assistance) to help offset the lost revenue when vehicle license tabs were reduced several years ago. It is the intent of the legislature that this will be a permanent funding source; however it is funded with Real Estate Excise Taxes which will reflect whatever the current economy is doing. 2016 was a very good year and far exceeded expectations. The 2012/13 State budget included a permanent reduction of liquor taxes from the cities' portion and the State took another portion for 2014.

Intergovernmental Service Revenues are derived from things like the contract with Clarkston School District for the school resource officer. Grants are also included in this chart. There has been a significant reduction in the reimbursement for the Drug Task Force officer. The 2016 included the grant for the new brush truck and the fire department exhaust system. There are no significant grants in the 2018 budget.

STATE ENTITLEMENTS & GRANTS

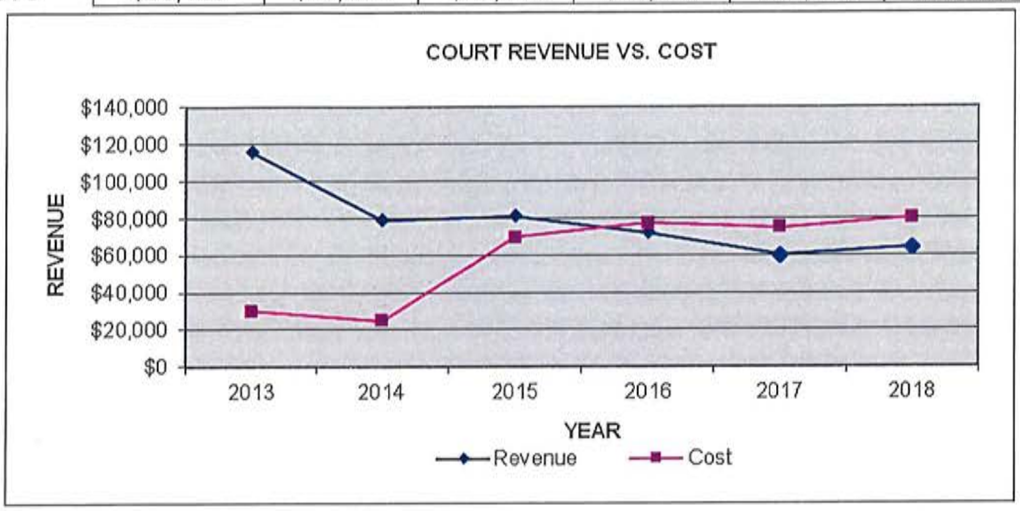
YEAR	2013	2014	2015	2016	2017	2018
REVENUE	$514,006	$419,885	$317,880	$561,745	$332,577	$308,400



Court Revenue is a result of fines. The City contracts with Asotin County for court services. We have little control over the assessment or collection of fines. While not reflected in this chart, the new court agreement means that the City will be paying more to process citations than we will receive from our share of the fines. We receive the balance after the state portions are paid and Asotin County is paid for processing the citations. Court costs have been steadily increasing while revenue has been decreasing. Costs in 2017 were $14,927 more than revenue.

COURT REVENUE VS. COSTS

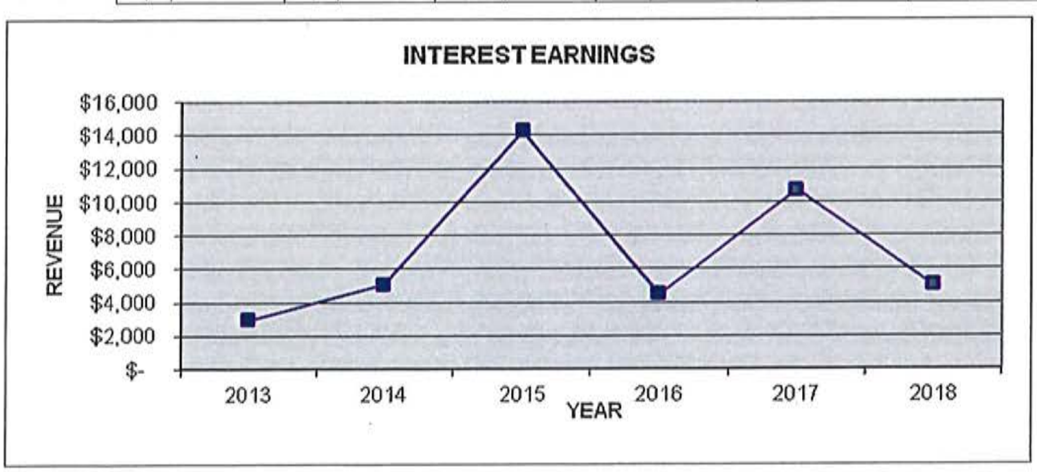
YEAR	2013	2014	2015	2016	2017	2018
REVENUE	$115,672	$78,857	$81,175	$72,070	$59,773	$64,000
COSTS	$30,120	$25,062	$69,615	$77,430	$74,700	$80,000



Interest Earnings remain very low although there has been a small increase in rates recently. The State Investment Pool was a little over 1% at the end of January, up from .50% a year ago. Investments have been diversified in an attempt to maximize interest earnings. The earnings for 2015 are due to a gain on an investment purchase. While 2016 interest earnings were lower, 2017 revenues were higher due to the rate increase. Without knowing if the rates would continue increasing, projections have been set at conservative levels for 2018.

INTEREST EARNINGS

YEAR	2013	2014	2015	2016	2017	2018
REVENUE	$2,947	$5,045	$14,251	$4,475	$10,708	$5,000



EXPENDITURES

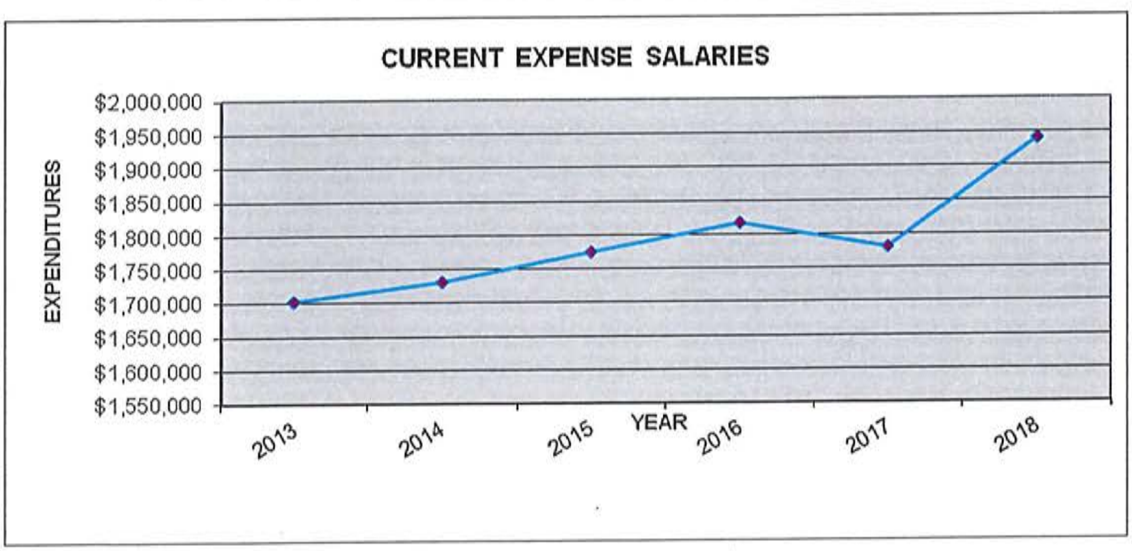
The Current Expense Fund is divided into departments for expenditure purposes. Departments include Legislative, Judicial, Finance, Police, Fire, Building & Planning and Parks, but not Ambulance, Sewer, Sanitation or Stormwater. Each department's budget is divided into categories: salaries, benefits, supplies, services and capital outlay.

This table shows authorized staffing levels for a six-year period. Employees in the Finance and Building Departments are split between Current Expense, Streets, Sewer, Sanitation and Stormwater. In late 2012 two new firefighters were retained (maintaining 12 personnel) after a staffing grant ended. Two positions became vacant in August 2016 until 2017 when the City and Fire Union signed a Memorandum of Understanding. The 2018 budget increase is reflected to show 11 full-time personnel in the department, with the twelfth position filled by reserves. There will be a return to 12 full-time personnel for 2019.

All employees with the exception of management staff are covered by collective bargaining agreements. Salary increases are based on the terms of the individual bargaining agreements. All contracts were settled in 2016. The Fire contract is in effect through 2018. Police and Public Works are in effect through 2019. All employees moved to a new insurance plan at the beginning of 2018. Employees contribute a minimum of 10% of the premium. The following charts show salaries and benefits for current expense employees for the same six-year period.

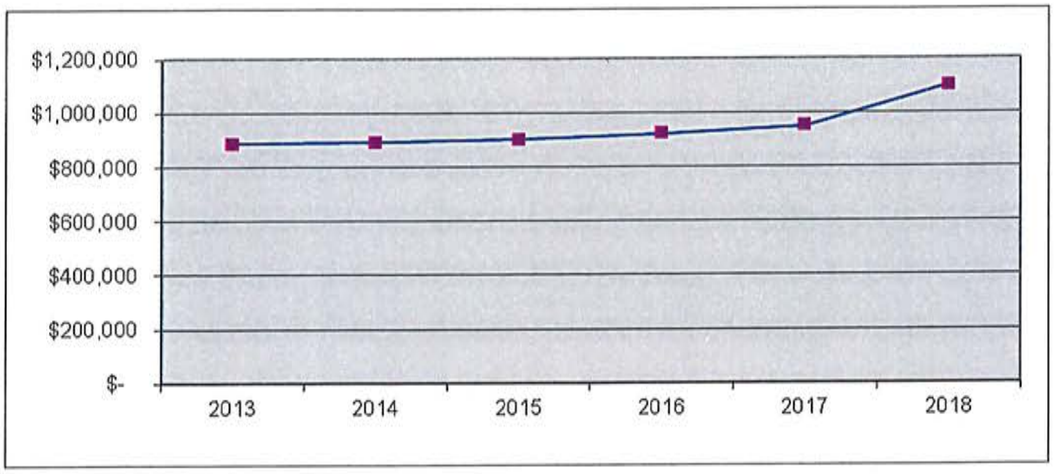
SALARIES - CURRENT EXPENSE

	2013	2014	2015	2016	2017	2018
FINANCE	$40,658	$43,185	$44,301	$48,457	$62,286	$49,750
POLICE	$999,615	$989,816	$1,022,579	$1,049,394	$1,057,146	$1,156,660
FIRE	$543,664	$567,997	$580,485	$587,090	$511,467	$588,709
BUILDING	$58,340	$71,564	$72,649	$74,917	$87,489	$78,110
PARKS	$59,599	$58,942	$54,462	$57,475	$61,761	$68,000
TOTALS	**$1,701,876**	**$1,731,504**	**$1,774,476**	**$1,817,333**	**$1,780,149**	**$1,941,229**



BENEFITS – CURRENT EXPENSE

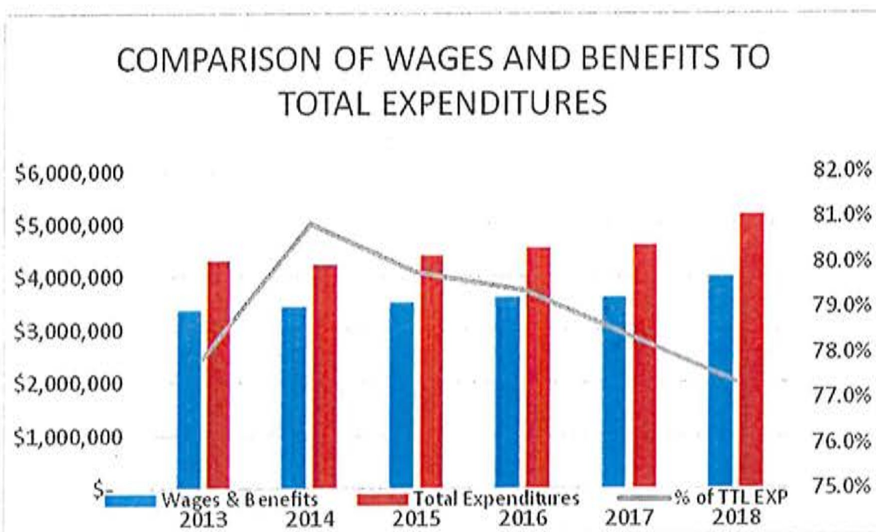
	2013	2014	2015	2016	2017	2018
BENEFITS	$886,756	$891,454	$900,687	$922,817	$950,790	$1,098,756

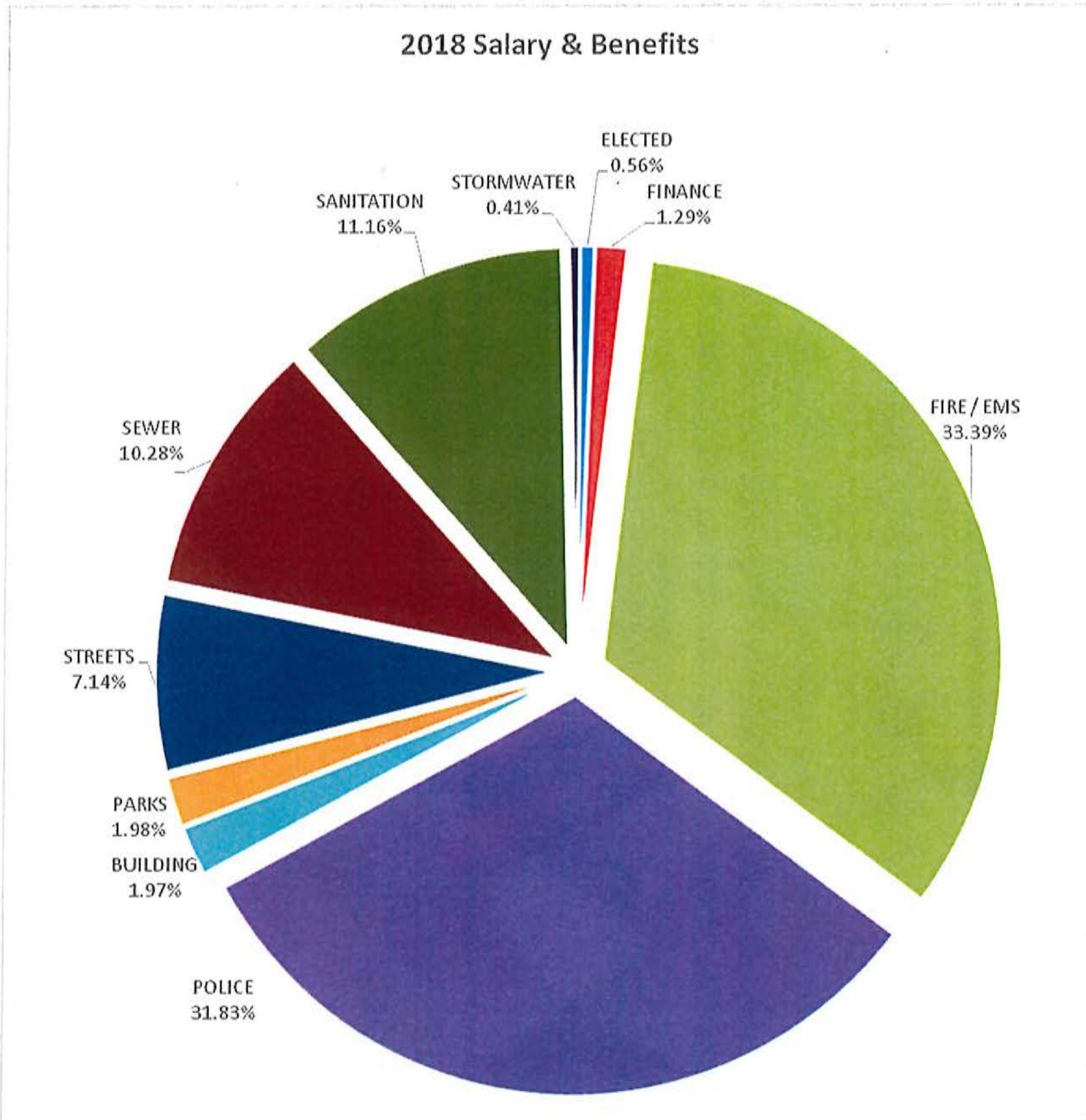


The Current Expense wages and benefits are just a portion of the overall City Budget. The following chart has the EMS/Ambulance Fund wages and benefits added for comparison. The final chart, on the following page, adds in the Sewer, Sanitation, Streets and Stormwater wages and benefits.

Current Expense and EMS/Ambulance
Comparison of Wages and Benefits to Total Expenditures
(Does not include enterprise funds.)

	2013	2014	2015	2016	2017	2018
Wages & Benefits	$3,361,468	$3,435,137	$3,522,820	$3,620,411	$3,602,594	$4,007,267
Total Expenditures	$4,315,962	$4,248,207	$4,415,142	$4,559,985	$4,597,695	$5,180,177
% of TTL EXP	77.9%	80.9%	79.8%	79.4%	78.4%	77.4%





SALARIES & BENEFITS - 2018

		Employees
ELECTED	$31,570	8
FINANCE	$73,270	4
FIRE / EMS	$1,898,887	13.75
POLICE	$1,810,525	16
BUILDING	$112,160	2
PARKS	$112,425	1.5
STREETS	$406,170	4
SEWER	$584,586	5
SANITATION	$634,765	5.5
STORMWATER	$23,046	-
TOTAL	**$5,687,404**	

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
001 000 001 308 80 00 00	**UNRESERVED BEG BALANC**	**1,061,520**	**1,062,359**	**1,046,399**	**1,046,381**	**1,091,383**
	TAXES					
	GENERAL PROPERTY TAXES					
001 000 001 311 10 00 00	PERSONAL PROPERTY TAX	465,000	461,684	498,500	493,238	503,500
	TOTAL GENERAL PROPERTY TAX	**465,000**	**461,684**	**498,500**	**493,238**	**503,500**
	RETAIL SALES & USE TAX					
001 000 001 313 11 00 00	RETAIL SALES & USE TAX	1,623,500	1,738,307	1,700,000	1,785,656	1,800,000
	TOTAL RETAIL SALES & USE TAX	**1,623,500**	**1,738,307**	**1,700,000**	**1,785,656**	**1,800,000**
	BUSINESS TAXES					
001 000 001 316 41 00 00	AVISTA	540,000	526,500	520,000	567,819	540,000
001 000 001 316 45 10 00	SPECIAL SEWER UTILITY TA	100,000	104,892	110,000	110,870	113,000
001 000 001 316 47 00 00	CENTURYLINK	30,000	28,060	28,000	26,807	28,000
001 000 001 316 47 01 00	INLAND CELLULAR	27,000	20,594	20,000	18,708	20,000
001 000 001 316 47 02 00	MISC COMMUNICATIONS	16,000	19,450	20,000	21,122	20,000
001 000 001 316 47 03 00	VERIZON	32,000	27,632	27,000	24,127	27,000
001 000 001 316 47 04 00	SPRINT	23,000	22,707	22,000	19,081	22,000
001 000 001 316 47 06 00	A T & T	9,000	6,901	7,000	5,554	7,000
001 000 001 316 47 07 00	XO COMMUNICATIONS	8,000	7,391	7,000	7,844	7,000
	TOTAL BUSINESS TAXES	**785,000**	**764,127**	**761,000**	**801,932**	**784,000**
	EXCISE TAXES					
001 000 001 316 81 00 00	PUNCHBOARD/PULLTAB	6,000	7,669	7,000	7,154	7,000
001 000 001 316 82 00 00	BINGO	0	278	0	-143	0
001 000 001 316 84 00 00	CARD ROOM	50,000	61,439	40,000	38,715	40,000
001 000 001 317 20 00 00	LEASEHOLD EXCISE TAX	19,000	20,701	20,000	20,514	20,000
	TOTAL EXCISE TAXES	**75,000**	**90,087**	**67,000**	**66,239**	**67,000**
	TOTAL TAXES	**2,948,500**	**3,054,205**	**3,026,500**	**3,147,066**	**3,154,500**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
LICENSES & PERMITS						
BUSINESS LICENSES & PERMITS						
001 000 001 321 30 00 00	FIREWORKS PERMITS	500	600	500	700	500
001 000 001 321 60 00 00	BUSINESS LICENSES	29,000	29,625	29,000	47,135	55,000
001 000 001 321 91 00 00	CABLE ONE FRANCHISE	47,000	49,166	47,000	45,967	47,000
TOTAL BUSINESS LICENSE & PERMITS		**76,500**	**79,391**	**76,500**	**93,802**	**102,500**
NON-BUSINESS LICENSES & PERMITS						
001 000 001 322 10 00 00	BUILDING PERMITS	50,000	82,431	55,000	69,746	55,000
001 000 001 322 30 00 00	DOG LICENSE	1,500	1,732	1,500	1,487	1,500
001 000 001 322 30 10 00	CHICKEN PERMIT	0	25	0	175	0
001 000 001 322 90 01 00	BICYCLE LICENSE	0	2	0	1	0
TOTAL NON-BUSINESS LICENSE & PERMITS		**51,500**	**84,190**	**56,500**	**71,409**	**56,500**
TOTAL LICENSES & PERMITS		**128,000**	**163,581**	**133,000**	**165,210**	**159,000**
INTERGOVERNMENTAL REVENUE						
FEDERAL GRANTS - DIRECT						
001 000 001 331 16 60 70	BJA, VEST PARTNERSHIP	1,000	0	1,000	665	1,000
001 000 001 331 97 04 40	FEMA	190,477	190,477	0	0	0
001 000 001 331 97 04 42	FEMA - EQUIP	50,865	51,896	0	0	0
TTL FED GRANTS - DIRECT		**242,342**	**242,373**	**1,000**	**665**	**1,000**
FEDERAL GRANTS - INDIRECT						
001 000 001 333 16 57 90	NARCOTIC CONTROL ASSIS	25,000	16,728	20,000	19,460	20,000
001 000 001 333 16 58 80	DOJ, VIOLENCE AGNST WOI	15,000	13,750	15,000	16,250	15,000
001 000 001 333 20 60 00	WASPC GRANT	0	1,000	1,000	1,000	1,000
001 000 001 333 20 60 10	WASHINGTON TRAFFIC COI	1,000	945	1,000	1,843	1,000
TTL FED GRANTS - INDIRECT		**41,000**	**32,423**	**37,000**	**38,553**	**37,000**
STATE GRANTS						
001 000 001 334 01 30 00	WSP - FIRE TRAINING	3,000	5,274	4,000	5,166	4,000
TOTAL STATE GRANTS		**3,000**	**5,274**	**4,000**	**5,166**	**4,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
STATE ENTITLEMENTS						
001 000 001 336 00 98 00	CITY-COUNTY ASSISTANCE	40,000	101,733	70,000	112,623	90,000
001 000 001 336 06 20 00	MVET - HI CRIME	50,000	67,238	50,000	52,860	50,000
001 000 001 336 06 21 00	MVET - CRIM. JUSTICE -POP	1,800	1,993	2,200	2,053	2,200
001 000 001 336 06 26 00	CJ SPECIAL PROGRAMS	7,000	7,266	7,500	7,450	7,700
001 000 001 336 06 41 00	MARIJUANA ENHANCEMENT	1,000	6,238	11,000	5,715	0
001 000 001 336 06 42 00	MARIJUANA EXCISE TAX	0	0	0	10,102	20,000
001 000 001 336 06 51 00	DUI - CITIES	1,000	1,128	1,000	1,100	1,000
001 000 001 336 06 94 00	LIQUOR EXCISE TAX	32,000	33,756	33,900	34,994	35,500
001 000 001 336 06 95 00	LIQUOR BOARD PROFITS	49,700	49,859	49,000	49,036	48,000
001 000 001 336 06 95 10	LIQ PROFITS, PUBLIC SAFET	12,600	12,465	12,300	12,259	12,000
TOTAL STATE ENTITLEMENTS		**195,100**	**281,676**	**236,900**	**288,192**	**266,400**
TOTAL INTERGOVERNMENTAL		**481,442**	**561,746**	**278,900**	**332,577**	**308,400**
CHARGES FOR GOODS & SERVICES						
GENERAL GOVERNMENT						
001 000 001 341 75 00 00	MAP SALES	0	0	0	0	0
001 000 001 341 81 00 00	COPIES	800	979	800	956	800
001 000 001 341 91 00 00	ELECTION FILING FEES	0	0	0	0	0
001 000 001 341 96 00 00	CIVIL SERVICE TEST	0	270	0	810	0
TOTAL GENERAL GOVERNMENT		**800**	**1,249**	**800**	**1,766**	**800**
PUBLIC SAFETY SERVICES						
001 000 001 342 10 10 00	POLICE - SPECIAL SERVICES	4,000	4,257	3,000	4,572	3,000
001 000 001 342 10 20 00	CLKS SCHOOL DIST - SRO	56,000	66,906	70,000	82,414	76,000
001 000 001 342 21 30 00	HAZ MAT RECOVERY	0	0	0	0	0
001 000 001 342 21 00 00	PORT OF WILMA - EMS	7,000	7,000	7,000	0	7,000
001 000 001 342 21 10 00	FIRE - SPECIAL SERVICES	0	0	0	0	0
TOTAL PUBLIC SAFETY SERVICE REVENUE		**67,000**	**78,163**	**80,000**	**86,986**	**86,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
ECONOMIC ENVIRONMENT						
001 000 001 345 81 00 00	ZONING & PLANNING FEES	0	500	0	2,850	0
001 000 001 345 83 00 00	PLAN CHECKING FEES	2,000	14,442	5,000	4,670	2,000
001 000 001 345 89 00 00	SEPA	0	100	0	100	0
TOTAL ECONOMIC ENVIRONMENT		**2,000**	**15,042**	**5,000**	**7,620**	**2,000**
TOTAL CHARGES FOR GOODS & SERVICES		**69,800**	**94,454**	**85,800**	**96,372**	**88,800**
FINES & FOREITS						
CRIMINAL TRAFFIC MISDEMEANOR						
001 000 001 355 80 00 00	COURT	70,000	64,305	70,000	55,683	60,000
001 000 001 357 39 00 00	FILING FEE RECOUP	6,000	7,765	6,000	4,090	4,000
001 000 001 359 00 00 00	PENALTIES, BUSINESS LICEI	1,000	1,140	1,000	960	1,000
001 000 001 359 10 00 00	PENALTIES, BLDG PERMTS	0	0	0	0	0
001 000 001 359 20 00 00	GAMBLING TAX PENALTIES	0	0	0	0	0
TOTAL CRIMINAL TRAFFIC PENALTIES		**77,000**	**73,210**	**77,000**	**60,733**	**65,000**
TOTAL FINES & FORFEITS		**77,000**	**73,210**	**77,000**	**60,733**	**65,000**
MISCELLANEOUS REVENUES						
INTEREST EARNINGS						
001 000 001 361 11 00 00	INVESTMENT INTEREST	5,000	5,251	5,000	7,979	5,000
001 000 001 361 30 00 00	GAINS & LOSSES ON INVEST	0	(776)	0	924	0
001 000 001 361 40 00 00	SALES TAX INTEREST	40	1,176	0	1,806	0
001 000 001 361 40 20 00	INTERFUND INTEREST	0	0	0	0	0
TOTAL INTEREST EARNINGS		**5,040**	**5,651**	**5,000**	**10,708**	**5,000**
INTERNAL SERVICE FUND REVENUE						
001 000 001 362 00 00 10	SEWER - OFFICE RENT	4,000	4,000	4,000	4,000	4,000
001 000 001 362 00 00 20	SANITATION - OFFICE RENT	4,000	4,000	4,000	4,000	4,000
001 000 001 362 00 00 30	STREET - OFFICE RENT	2,000	2,000	2,000	2,000	2,000
001 000 001 362 00 00 40	STORMWATER - OFFICE REI	2,000	2,000	2,000	2,000	2,000
TOTAL INTERNAL SERVICE FUND REVENUE		**12,000**	**12,000**	**12,000**	**12,000**	**12,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
CONTRIBUTIONS & DONATIONS						
001 000 001 367 11 00 00	ANIMAL SHELTER DONATION	0	0	0	3	0
001 000 001 367 11 20 00	DONATIONS, OTHER	900	700	0	0	0
TOTAL CONTRIBUTIONS & DONATIONS		**900**	**700**	**0**	**3**	**0**
OTHER MISCELLANEOUS REVENUES						
001 000 001 369 20 00 00	SALE OF UNCLAIMED PROP	0	0	0	0	0
001 000 001 369 40 00 00	RESTITUTION	0	113	0	2,665	0
001 000 001 369 81 00 00	CASHIER OVER/SHORT	0	(87)	0	236	0
001 000 001 369 81 02 00	NSF CHECK FEES	0	30	0	30	0
001 000 001 369 90 00 00	OTHER MISC REVENUE	0	17	0	13	0
001 000 001 369 90 02 00	JAIL PHONE	3,000	0	0	0	0
001 000 001 369 90 04 00	AWC RETRO REBATE	0	0	0	943	0
001 000 001 389 00 31 00	STORMWATER REIMBURSEI	4,000	2,858	4,000	1,620	4,000
001 000 001 369 99 00 00	UNDESIGNATED RECEIPTS	0	0	0	0	0
TOTAL OTHER MISCELLANEOUS REVENUES		**7,000**	**2,931**	**4,000**	**5,507**	**4,000**
TOTAL MISCELLANEOUS REVENUES		**24,940**	**21,282**	**21,000**	**28,218**	**21,000**
TOTAL ACTUAL REVENUES		**3,729,682**	**3,968,478**	**3,622,200**	**3,830,176**	**3,796,700**
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
001 000 001 391 10 19 00	G O BOND PROCEEDS	0	0	0	0	0
001 000 001 391 50 76 00	CAPITAL LEASE - PROCEEDS	0	0	0	0	0
001 000 001 391 90 22 00	LOCAL LOAN PROCEEDS	0	0	0	0	0
TOTAL PROCEEDS OF LONG TERM DEBT		**0**	**0**	**0**	**0**	**0**
DISPOSITION OF FIXED ASSETS						
001 000 001 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
001 000 001 395 20 00 00	INS. RECOVERIES(CAPITAL)	0	0	0	0	0

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
TOTAL DISPOSITION OF FIXED ASSETS		**0**	**0**	**0**	**0**	**0**
OPERATING TRANSFERS IN						
001 000 001 397 11 00 10	TRF FR 120/ELECTION EXP	1,500	1,500	1,500	1,500	1,500
001 000 001 397 14 00 01	TRF FR 306/CITY HALL IMP	0	0	0	0	0
001 000 001 397 14 00 20	TRF FR 016, EQUIPMENT	0	0	16,500	16,500	0
001 000 001 397 14 00 30	TRF FR 120/ ADMIN EXP	7,085	7,085	7,085	7,085	7,910
001 000 001 397 14 40 00	TRF FR 004 / CITY HALL	0	0	0	0	0
001 000 001 397 16 00 00	TRF IN/ EMP BENEFIT RSRV	0	0	0	0	0
001 000 001 397 19 00 40	TRF FROM CE RSRV (004)	0	0	0	0	0
001 000 001 397 21 00 10	TRF FR 306/ POLICE	0	0	0	0	0
001 000 001 397 21 00 30	TRF FR 016, VEHICLES	35,500	35,500	38,000	38,000	38,000
001 000 001 397 22 00 10	TRF 016/ FIRE ENGINE DEBT	64,245	64,245	54,330	54,330	54,330
001 000 001 397 76 00 50	OP TRF 007 / PARKS	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**108,330**	**108,330**	**117,415**	**117,415**	**101,740**
INSURANCE RECOVERIES						
001 000 001 398 00 00 00	INSURANCE RECOVERIES	0	0	0	0	0
TOTAL INSURANCE RECOVERIES		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**108,330**	**108,330**	**117,415**	**117,415**	**101,740**
TOTAL ESTIMATED CITY RESOURCES		**4,899,532**	**5,139,167**	**4,786,014**	**4,993,972**	**4,989,823**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
NON REVENUES						
INTERFUND LOAN RECEIPTS						
001 999 001 381 10 00 00	INTERFUND LOAN RECEIVEI	0	0	0	0	0
001 999 001 381 20 00 00	I/F LOAN PAYMENT / EMS	0	0	0	0	0
001 999 001 381 20 10 00	I/F LOAN PAYMENT /STORM	0	0	0	0	0
001 999 001 381 20 00 00	I/F LOAN PAYMENT, TBD	0	0	0	0	0
TTL INTERFUND LOAN RECEIPTS		**0**	**0**	**0**	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL CURRENT EXPENSE		**4,899,532**	**5,139,167**	**4,786,014**	**4,993,972**	**4,989,823**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
CURRENT EXPENSE RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 Actual	2018 ESTIMATE
004 000 041 308 80 00 00	**UNRESERVED BEG BALANCI**	**558,711**	**558,711**	**611,289**	**611,289**	**683,066**
TAXES						
004 000 041 317 36 00 00	REAL ESTATE EXCISE TAX	0	0	0	0	0
TOTAL TAXES		**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUE						
004 000 041 361 11 00 00	INVESTMENT INTEREST	1,000	2,979	1,000	4,524	1000
004 000 041 361 30 00 00	GAINS & LOSSES ON INVEST	0	(401)	0	500	0
004 000 041 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		**1,000**	**2,578**	**1,000**	**5,024**	**1,000**
TOTAL ACTUAL REVENUES		**1,000**	**2,578**	**1,000**	**5,024**	**1,000**
NON REVENUES						
004 000 041 381 20 00 01	I/F LOAN PAYMENT	0	0	0	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
OTHER FINANCING SOURCES						
OPERATING TRANSFER IN						
004 000 041 397 10 00 20	TRANSFER FROM CE (REET)	70,000	70,000	70,000	70,000	70,000
TOTAL OPERATING TRANSFERS		**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
TOTAL OTHER FINANCING SOURCES		**70,000**	**70,000**	**70,000**	**70,000**	**70,000**
TOTAL ESTIMATED CITY RESOURCES		**629,711**	**631,289**	**682,289**	**686,313**	**754,066**
GRAND TOTAL CURRENT EXPENSE RESERVE		**629,711**	**631,289**	**682,289**	**686,313**	**754,066**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
EMPLOYEE BENEFITS RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
006 000 042 308 80 00 00	**UNRESERVED BEG BALANCI**	**100,816**	**100,816**	**111,282**	**111,281**	**161,782**
MISCELLANEOUS REVENUE						
006 000 042 361 11 00 00	INVESTMENT INTEREST	300	538	300	855	300
006 000 042 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(72)	0	118	0
TOTAL MISCELLANEOUS REVENUES		**300**	**466**	**300**	**973**	**300**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
006 000 042 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
006 000 042 397 17 00 20	OP TRF 001	10,000	10,000	50,000	50,000	50,000
TOTAL OPERATING TRANSFERS IN		**10,000**	**10,000**	**50,000**	**50,000**	**50,000**
TOTAL OTHER FINANCING SOURCES		**10,000**	**10,000**	**50,000**	**50,000**	**50,000**
TOTAL ESTIMATED CITY RESOURCES		**10,300**	**10,466**	**50,300**	**50,973**	**50,300**
GRAND TOTAL EMPLOYEE BENEFITS RESERVE		**111,116**	**111,282**	**161,582**	**162,255**	**212,082**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
COMMUNITY PROJECTS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
007 000 043 308 80 00 00	**UNRESERVED BEG BALANCI**	**38,590**	**38,590**	**38,968**	**38,968**	**39,118**
MISCELLANEOUS REVENUE						
007 000 043 361 11 00 00	INVESTMENT INTEREST	100	206	100	285	100
007 000 043 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(28)	0	29	0
007 000 043 367 11 00 00	DONATIONS	0	200	0	0	0
TOTAL MISCELLANEOUS REVENUES		**100**	**378**	**100**	**313**	**100**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
007 000 043 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**38,690**	**38,968**	**39,068**	**39,282**	**39,218**
GRAND TOTAL COMMUNITY PROJECTS		**38,690**	**38,968**	**39,068**	**39,282**	**39,218**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
NATIONAL NIGHT OUT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
010 000 066 308 80 00 00	**UNRESERVED BEG BALANCI**	**3,447**	**3,447**	**3,293**	**3,293**	**3,195**
	MISCELLANEOUS REVENUE					
010 000 066 361 11 00 00	INVESTMENT INTEREST	0	17	0	23	0
010 000 066 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(2)	0	2	0
010 000 066 367 11 00 00	DONATIONS	500	323	400	345	300
	TOTAL MISCELLANEOUS REVENUES	**500**	**338**	**400**	**370**	**300**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
010 000 066 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**500**	**338**	**400**	**370**	**300**
	GRAND TOTAL NATIONAL NIGHT OUT FUND	**3,947**	**3,785**	**3,693**	**3,664**	**3,495**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
VICTIM RIGHTS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
011 000 051 308 80 00 00	**UNRESERVED BEG BALANCI**	**45,413**	**45,413**	**44,406**	**44,406**	**24,206**
	FINES & FORFEITS					
011 000 051 357 37 00 00	DEFERRED PROSECUTION	5,000	2,630	3,000	1,400	1000
	TOTAL FINES & FORFEITS	**5,000**	**2,630**	**3,000**	**1,400**	**1,000**
	MISCELLANEOUS REVENUES					
	INTEREST EARNINGS					
011 000 051 361 11 00 00	INVESTMENT INTEREST	100	236	100	261	100
011 000 051 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(33)	0	22	0
	TOTAL INTEREST EARNINGS	**100**	**203**	**100**	**283**	**100**
	TOTAL ACTUAL REVENUES	**5,100**	**2,833**	**3,100**	**1,683**	**1,100**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
011 000 051 397 00 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**50,513**	**48,246**	**47,506**	**46,089**	**25,306**
	GRAND TOTAL VICTIMS RIGHTS FUND	**50,513**	**48,246**	**47,506**	**46,089**	**25,306**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
VEHICLE / EQUIP REPLACEMENT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
016 000 220 308 80 0000	**UNRESERVED BEG BALANCI**	**208,218**	**208,218**	**257,985**	**257,985**	**318,880**
	BUSINESS TAXES					
016 000 220 316 45 20 00	SEWER UTILITY TAX	78,000	78,592	79,000	83,155	86,000
016 000 220 316 45 30 00	SANITATION UTILITY TAX	64,000	69,590	68,000	71,906	74,000
	TOTAL BUSINESS TAXES	**142,000**	**148,182**	**147,000**	**155,061**	**160,000**
	MISCELLANEOUS REVENUES					
016 000 220 361 11 00 00	INVESTMENT INTEREST	1,500	1,514	1,000	2,448	1,200
016 000 220 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(184)	0	223	0
	TOTAL MISCELLANEOUS REVENUE	**1,500**	**1,330**	**1,000**	**2,671**	**1,200**
	TOTAL ACTUAL REVENUES	**143,500**	**149,512**	**148,000**	**157,731**	**161,200**
	OTHER FINANCING SOURCES					
	DISPOSITION OF FIXED ASSETS					
016 000 220 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	12,000	0
016 000 220 398 00 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITION OF FIXED ASSETS	**0**	**0**	**0**	**12,000**	**0**
	OPERATING TRANSFERS IN					
016 000 220 397 00 10 00	OP TRF FR CE RESERVE/004	0	0	0	0	0
016 000 220 397 19 00 10	OP TRF FR CE/ 001	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**12,000**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**351,718**	**357,730**	**405,985**	**427,716**	**480,080**
	GRAND TOTAL VEHICLE REPLACEMENT FUND	**351,718**	**357,730**	**405,985**	**427,716**	**480,080**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
D.A.R.E. FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
017 000 063 308 00 00 00	**EST. BEGINNING BALANCE**	**4,756**	**4,756**	**4,778**	**4,778**	**4,808**
INTERGOVERNMENTAL REVENUES						
017 000 063 342 10 20 00	DARE PROGRAM FEE	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES		**0**	**0**	**0**	**0**	**0**
CHARGES FOR GOODS & SERVICES						
017 000 063 341 70 00 00	SALE OF MERCHANDISE	0	0	0	0	0
TOTAL CHARGES FOR GOODS & SERVICES		**0**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUES						
017 000 063 361 11 00 00	INVESTMENT INTEREST	0	25	0	34.9	0
017 000 063 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(3)	0	3.51	0
017 000 063 367 11 00 00	D.A.R.E. DONATIONS	0	0	0	0	0
017 000 063 367 11 10 00	G.R.E.A.T. DONATIONS	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		**0**	**22**	**0**	**38**	**0**
TOTAL ACTUAL REVENUES		**0**	**22**	**0**	**38**	**0**
TOTAL ESTIMATED CITY REVENUES		**4,756**	**4,778**	**4,778**	**4,816**	**4,808**
GRAND TOTAL D.A.R.E. FUND		**4,756**	**4,778**	**4,778**	**4,816**	**4,808**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
1989 MIDTOWN HOUSING CDBG FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
037 000 170 308 80 00 00	**UNRESERVED BEG BALANCI**	**7,540**	**7,540**	**7,575**	**7,574**	**0**
MISCELLANEOUS REVENUE						
037 000 170 361 11 00 00	INVESTMENT INTEREST	0	40	0	35	0
037 000 170 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(5)	0	0	0
037 000 170 369 90 10 00	LOAN PAYOFF	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		**0**	**35**	**0**	**35**	**0**
TOTAL ACTUAL REVENUES		**0**	**35**	**0**	**35**	**0**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
037 000 170 397 00 10 00	OP TRF FROM 001	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**7,540**	**7,575**	**7,575**	**7,609**	**0**
GRAND TOTAL 1989 MIDTOWN CDBG		**7,540**	**7,575**	**7,575**	**7,609**	**0**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
RESCUE UNIT ONE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
102 000 081 308 80 00 00	**UNRESERVED BEG BALANCI**	**6,559**	**6,559**	**7,984**	**7,984**	**6,784**
INTERGOVERNMENTAL REVENUE						
STATE GRANTS						
102 000 081 334 01 30 00	WASHINGTON STATE PATRC	0	0	0	**0**	**0**
102 000 081 334 04 90 00	DEPT OF HEALTH	1,800	1,290	1,300	1,270	1200
TOTAL STATE GRANTS		**1,800**	**1,290**	**1,300**	**1,270**	**1,200**
TOTAL INTERGOVERNMENTAL REVENUES		**1,800**	**1,290**	**1,300**	**1,270**	**1,200**
MISCELLANEOUS REVENUES						
102 000 081 361 11 00 00	INVESTMENT INTEREST	0	40	0	67	0
102 000 081 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(5)	0	7	0
102 000 081 367 11 00 00	DONATIONS	0	100	0	50	0
102 000 081 369 90 00 00	MISC REVENUE	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		**0**	**135**	**0**	**123**	**0**
TOTAL ACTUAL REVENUES		**1,800**	**1,425**	**1,300**	**1,393**	**1,200**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
102 000 081 397 22 00 10	OP TRF FR CE/FIRE DEPT	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**8,359**	**7,984**	**9,284**	**9,377**	**7,984**
GRAND TOTAL RESCUE UNIT ONE FUND		**8,359**	**7,984**	**9,284**	**9,377**	**7,984**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
103 000 130 308 80 00 00	**UNRESERVED BEG BALANCI**	**166,857**	**166,857**	**1,412**	**182,761**	**131,502**
TAXES						
103 000 130 311 10 00 00	PROPERTY TAXES	465,000	461,684	498,500	493,238	503,500
103 000 130 319 16 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
TOTAL TAXES		**465,000**	**461,684**	**498,500**	**493,238**	**503,500**
INTERGOVERNMENTAL REVENUE						
FEDERAL GRANTS						
103 000 130 333 20 21 00	FHWA	0	0	0	0	0
TOTAL FEDERAL GRANTS		**0**	**0**	**0**	**0**	**0**
STATE GRANTS						
103 000 130 334 03 80 00	TIB GRANT,	137,700	0	137,700	181,350	0
103 000 130 334 03 90 00	RTPO GRANT, STREET MGM'	0	0	0	0	0
103 000 130 334 04 20 00	DEPT OF COMMERCE	0	0	0	0	0
TOTAL STATE GRANTS		**137,700**	**0**	**137,700**	**181,350**	**0**
STATE ENTITLEMENTS						
103 000 130 336 00 87 00	MOTOR VEHICLE FUEL TAX	156,000	156,191	157,600	157,231	157,470
103 000 130 336 00 71 00	MULTI-MODAL DISTRIBUTIOI	0	7,403	7,600	7,633	10,200
TOTAL STATE ENTITLEMENTS		**156,000**	**163,594**	**165,200**	**164,863**	**167,670**
INTERGOVERNMENTAL SERVICE REVENUE						
103 000 130 344 10 48 90	SOUTHWAY BRIDGE MAINT	0	0	0	3,462	0
TOTAL INTERGOVERNMENTAL SERVICE REVENUE		**0**	**0**	**0**	**3,462**	**0**
TOTAL INTERGOVERNMENTAL REVENUE		**293,700**	**163,594**	**302,900**	**349,675**	**167,670**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
MISCELLANEOUS REVENUE						
INTEREST REVENUE						
103 000 130 361 11 00 00	INVESTMENT INTEREST	200	718	200	664	300
103 000 130 361 20 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
103 000 130 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(59)	0	0	0
103 000 130 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
TOTAL INTEREST		**200**	**659**	**200**	**664**	**300**
INTERFUND REVENUES, MISC.						
103 000 130 362 00 00 50	SHOP RENT, SANITATION	20,000	20,000	20,000	20,000	20,000
103 000 130 362 00 00 00	RIGHT OF WAY LEASE	0	100	100	0	100
103 000 130 362 00 00 00	RENT, MISC	0	100	0	0	1,250
TOTAL INTERFUND REVENUES		**20,000**	**20,200**	**20,100**	**20,000**	**21,350**
CONTRIBUTION & DONATIONS PRIVATE SOURCES						
103 000 130 368 10 00 00	PLANNING & DEVELOPMENT	0	0	0	0	0
TTL PRIVATE CONTRIBUTION/DONATIONS		**0**	**0**	**0**	**0**	**0**
OTHER MISCELLANEOUS REVENUES						
103 000 130 369 90 00 00	OTHER MISC. REVENUE	0	0	0	535	0
103 000 130 369 90 04 00	AWC RETRO REBATE	0	0	0	140	0
103 000 130 369 90 20 00	STORMWATER REIMBURSE	0	0	0	0	0
TOTAL OTHER MISC. REVENUES		**0**	**0**	**0**	**675**	**0**
TOTAL MISCELLANEOUS REVENUES		**20,200**	**20,859**	**20,300**	**21,339**	**21,650**
TOTAL ACTUAL REVENUES		**778,900**	**646,137**	**821,700**	**864,252**	**692,820**
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
103 000 130 391 50 42 00	PROCEEDS OF CAP LEASES	0	0	0	0	0
TOTAL PROCEEDS OF LONG TERM DEBT		**0**	**0**	**0**	**0**	**0**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
DISPOSITION OF FIXED ASSETS						
103 000 130 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
103 000 130 398 00 00 00	INSURANCE RECOVERIES	0	0	0	0	0
TOTAL DISPOSITION OF FIXED ASSETS		**0**	**0**	**0**	**0**	**0**
OPERATING TRANSFERS IN						
103 000 130 397 42 00 00	OP TRF FR 202/CAP IMP	0	0	0	0	0
103 000 130 397 42 00 30	OP TRF FR CE	0	0	0	0	0
103 000 130 397 42 00 31	OP TRF FROM CE RESERVE	20,000	20,000	0	0	0
103 000 130 397 42 00 40	OP TRF FR 106/VEHICLE	0	0	0	0	0
103 000 130 397 42 00 50	OP TRF FR 105	0	0	0	0	0
103 000 130 397 42 00 70	OP TRF FROM 104, TBD	20,000	0	117,406	117,406	120,000
103 000 130 397 42 00 60	OP TRF FR 037	0	0	7,540	7,609	0
TOTAL OPERATING TRANSFERS IN		**40,000**	**20,000**	**124,946**	**125,015**	**120,000**
TOTAL OTHER FINANCING SOURCES		**40,000**	**20,000**	**124,946**	**125,015**	**120,000**
TOTAL ESTIMATED CITY RESOURCES		**985,757**	**832,994**	**948,058**	**1,172,028**	**944,322**
NON REVENUES						
INTERFUND LOANS						
103 999 130 381 10 00 00	IF LOAN	0	0	0	0	0
TOTAL I/F LOANS		**0**	**0**	**0**	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL STREET FUND		**985,757**	**832,994**	**948,058**	**1,172,028**	**944,322**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
TRANSPORTATION BENEFIT DISTRICT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
104 000 134 308 10 00 00	**RESERVED BEG BALANCE**	**51,154**	**51,154**	**385,599**	**385,599**	**791,113**
104 000 134 308 80 00 00	**UNRESERVED BEG BALANC**	**0**	**0**	**0**	**0**	**0**
104 000 134 317 60 00 00	**LICENSE TAB FEES**	0	32,407	0	20	0
RETAIL SALES & USE TAX						
104 000 134 313 11 00 00	RETAIL SALES & USE TAX	300,000	301,225	480,000	523,649	500,000
TOTAL RETAIL SALES & USE TAX		**300,000**	**301,225**	**480,000**	**523,649**	**500,000**
MISCELLANEOUS REVENUE						
104 000 134 361 11 00 00	INVESTMENT INTEREST	500	869	500	4,807	3,000
104 000 134 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(56)	0	636	0
TOTAL MISCELLANEOUS REVENUE		**500**	**813**	**500**	**5,443**	**3,000**
TOTAL ACTUAL REVENUE		**300,500**	**334,445**	**480,500**	**529,112**	**503,000**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
104 000 134 397 42 00 60	OPR TRF FR 103	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**300,500**	**334,445**	**480,500**	**529,112**	**503,000**
GRAND TOTAL TBD		**351,654**	**385,599**	**866,099**	**914,711**	**1,294,113**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
STREET RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
105 000 133 308 80 00 00	**UNRESERVED BEG BALANC**	**46,612**	**46,612**	**46,826**	**46,826**	**47,026**
MISCELLANEOUS REVENUE						
105 000 133 361 11 00 00	INVESTMENT INTEREST	200	248	200	342	200
105 000 133 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(34)	0	34	0
TOTAL MISCELLANEOUS REVENUE		**200**	**214**	**200**	**376**	**200**
TOTAL ACTUAL REVENUE		**200**	**214**	**200**	**376**	**200**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
105 000 133 397 42 00 32	OP TRF FRO 004	0	0	0	0	0
105 000 133 397 42 00 40	OP TRF FR 001	0	0	0	0	0
105 000 133 397 42 00 50	OPR TRF FR 103	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**46,812**	**46,826**	**47,026**	**47,203**	**47,226**
GRAND TOTAL STREET RESERVE		**46,812**	**46,826**	**47,026**	**47,203**	**47,226**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
DRUG ENFORCEMENT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
108 000 064 308 80 00 00	**UNRESERVED BEG BALANCE**	**40,856**	**40,016**	**27,004**	**27,004**	**24,404**
FEDERAL GRANTS - INDIRECT						
108 000 064 333 20 60 00	WASPC -Traffic Safety Grant	0	0	0	0	0
TTL FEDERAL GRANTS - INDIRECT		**0**	**0**	**0**	**0**	**0**
FINES & FORFEITS						
108 000 064 357 39 20 00	DEFERRED PROSECUTION	2,000	1,830	2,000	660	1,000
TOTAL FINES & FORFEITS		**2,000**	**1,830**	**2,000**	**660**	**1,000**
MISCELLANEOUS REVENUES						
108 000 064 361 11 00 00	INVESTMENT INTEREST	150	158	150	176	100
108 000 064 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(21)	0	18	0
108 000 064 367 11 00 00	DONATIONS	0	0	0	0	0
108 000 064 369 00 00 00	OTHER MISC	0	0	0	0	0
108 000 064 369 30 00 00	CONFISCATED & FORFEITED	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		**150**	**137**	**150**	**194**	**100**
TOTAL ACTUAL REVENUES		**2,150**	**1,967**	**2,150**	**854**	**1,100**
TOTAL ESTIMATED CITY RESOURCES		**43,006**	**41,983**	**29,154**	**27,859**	**25,504**
NON REVENUES						
108 999 064 386 00 00 00	DUE TO STATE, SEIZURES	0	0	0	0	0
108 999 064 389 00 00 00	DUE TO OTHERS, SEIZURES	0	0	0	0	0
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL DRUG ENFORCEMENT FUND		**43,006**	**41,983**	**29,154**	**27,859**	**25,504**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
AMBULANCE / EMS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
120 000 084 308 80 00 00	**UNRESERVED BEG BALAN**	**248,042**	**248,042**	**202,531**	**202,531**	**209,665**
	TAXES					
	PERSONAL PROPERTY TAXES					
120 000 084 311 10 00 00	PROP TAXES - EMS LEVY	570,400	561,318	596,000	589,677	625,000
	TOTAL TAXES	**570,400**	**561,318**	**596,000**	**589,677**	**625,000**
	FEDERAL GRANTS					
120 000 084 331 97 04 42	FEMA - ASST TO FF, EQUIF	0	0	0	0	0
	TTL FEDERAL GRANTS	**0**	**0**	**0**	**0**	**0**
	INTERGOVERNMENTAL SERVICE REVENUE					
120 000 084 342 21 00 00	PORT OF WILMA	0	0	0	0	0
120 000 084 342 21 10 00	EMS SPECIAL SERVICES	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL SERVICES	**0**	**0**	**0**	**0**	**0**
	CHARGES FOR GOODS & SERVICES					
120 000 084 342 60 00 00	TRANSPORT FEES	472,000	428,786	472,000	494,410	478,000
	TOTAL CHARGES FOR GOODS & SERVICES	**472,000**	**428,786**	**472,000**	**494,410**	**478,000**
	MISCELLANEOUS REVENUE					
120 000 084 361 11 00 00	INVESTMENT INTEREST	800	1,196	800	1,275	800
120 000 084 361 20 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
120 000 084 361 30 00 00	GAIN/LOSS ON INVESTMEI	0	(131)	0	128	0
120 000 084 361 90 00 00	OTHER INTEREST EARNIN	0	0	0	0	0
120 000 084 369 90 04 00	AWC RETRO REBATE	0	0	0	210	0
120 000 084 398 00 00 00	INSURANCE RECOVERIES	0	0	0	43	0

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
AMBULANCE / EMS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
TOTAL MISCELLANEOUS REVENUES		**800**	**1,065**	**800**	**1,656**	**800**
TOTAL ACTUAL REVENUES		**1,043,200**	**991,169**	**1,068,800**	**1,085,743**	**1,103,800**
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
120 000 084 391 90 00 00	LOCAL LOAN PROCEEDS	0	0	0	0	0
TOTAL PROCEEDS LONG TERM DEBT		**0**	**0**	**0**	**0**	**0**
OPERATING TRANSFERS IN						
120 000 084 397 22 00 10	TRF FROM RSRV /121	105,000	0	110,000	18,500	120,000
120 000 084 397 22 00 20	OP TRF IN FROM 001	0	0	0	0	0
120 000 084 397 22 00 30	OP TRF FROM 002	0	0	0	0	0
TTL OPERATING TRANSFERS IN		**105,000**	**0**	**110,000**	**18,500**	**120,000**
TOTAL ESTIMATED CITY RESOURCES		**1,396,242**	**1,239,211**	**1,381,331**	**1,306,774**	**1,433,465**
NON REVENUES						
INTERFUND LOAN RECEIPTS						
120 999 084 381 10 00 00	ɩTERFUND LOAN RECEIVE	0	0	0	0	0
TTL INTERFUND LOAN RECEIPTS		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL AMBULANCE / EMS		**1,396,242**	**1,239,211**	**1,381,331**	**1,306,774**	**1,433,465**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
AMBULANCE / EMS RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
121 000 082 308 80 00 00	**UNRESERVED BEG BALANCI**	**102,541**	**102,541**	**144,866**	**145,019**	**169,288**
	MISCELLANEOUS REVENUE					
121 000 082 361 11 00 00	INVESTMENT INTEREST	400	552	422	1,079	100
121 000 082 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(74)	0	124	0
	TOTAL MISCELLANEOUS REVENUES	**400**	**478**	**422**	**1,203**	**100**
	TOTAL ACTUAL REVENUES	**400**	**478**	**422**	**1,203**	**100**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
121 000 082 397 22 00 10	OP TRF FR 120	42,000	42,000	42,000	42,000	42,000
	TOTAL OPERATING TRANSFERS IN	**42,000**	**42,000**	**42,000**	**42,000**	**42,000**
	TTOAL OTHER FINANCING SOURCES	**42,000**	**42,000**	**42,000**	**42,000**	**42,000**
	TOTAL ESTIMATED CITY RESOURCES	**144,941**	**145,019**	**187,288**	**188,222**	**211,388**
GRAND TOTAL EMS CAPITAL RESERVE		**144,941**	**145,019**	**187,288**	**188,222**	**211,388**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
LODGING TAX FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
130 000 211 308 80 00 00	**UNRESERVED BEG BALANCI**	**558,594**	**558,594**	**564,621**	**564,621**	**569,006**
	TAXES					
130 000 211 313 31 00 00	HOTEL/MOTEL TAX	90,000	102,317	97,000	95,066	90,000
	TOTAL TAXES	**90,000**	**102,317**	**97,000**	**95,066**	**90,000**
	MISCELLANEOUS REVENUES					
130 000 211 361 11 00 00	INVESTMENT INTEREST	2,500	2,802	2,500	4,560	2,500
130 000 211 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(375)	0	416	0
	TOTAL MISCELLANEOUS REVENUES	**2,500**	**2,427**	**2,500**	**4,976**	**2,500**
	TOTAL ACTUAL REVENUES	**92,500**	**104,744**	**99,500**	**100,042**	**92,500**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
130 000 211 397 10 00 00	OP TRF IN	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**651,094**	**663,338**	**664,121**	**664,663**	**661,506**
	GRAND TOTAL CONVENTION CENTER FUND	**651,094**	**663,338**	**664,121**	**664,663**	**661,506**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
MUNICIPAL CAPITAL IMPROVEMENT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
306 000 240 308 10 00 00	RESERVED BEG BALANCE	0	0	0	0	0
306 000 240 308 80 00 00	UNRESERVED BEG BALANCE	204,414	204,414	272,545	272,545	333,545
TOTAL BEGINNING BALANCE		**204,414**	**204,414**	**272,545**	**272,545**	**333,545**
TAXES						
306 000 240 318 34 00 00	REAL ESTATE EXCISE TAX	65,000	67,042	65,000	59,521	60,000
TOTAL TAXES		**65,000**	**67,042**	**65,000**	**59,521**	**60,000**
MISCELLANEOUS REVENUES						
306 000 240 361 11 00 00	INVESTMENT INTEREST	800	1,243	800	2,180	800
306 000 240 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(154)	0	235	0
306 000 240 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		**800**	**1,089**	**800**	**2,415**	**800**
TOTAL ACTUAL REVENUES		**65,800**	**68,131**	**65,800**	**61,936**	**60,800**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
306 000 240 397 10 00 10	TRANSFER IN FROM 001	0	0	0	**0**	**0**
TTL OPERATING TRANSFERS IN		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**270,214**	**272,545**	**338,345**	**334,481**	**394,345**
GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT		**270,214**	**272,545**	**338,345**	**334,481**	**394,345**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SEWER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
400 000 140 308 80 00 00	**UNRESERVED BEG BALANCI**	**768,378**	**768,378**	**766,755**	**766,755**	**663,906**
CHARGES FOR GOODS & SERVICES						
400 000 140 343 50 01 00	CITY CHARGES	1,324,000	1,338,567	1,381,000	1,393,588	1,430,000
400 000 140 343 50 03 00	MISC CHARGES	6,000	7,125	6,000	16,893	6,000
400 000 140 343 50 05 00	MONTHLY TO PUD	620,000	524,554	600,000	580,326	600,000
TOTAL CHARGES FOR GOODS & SERVICES		**1,950,000**	**1,870,246**	**1,987,000**	**1,990,807**	**2,036,000**
FINES & FORFEITS						
NON-COURT FINES & PENALTIES						
400 000 140 359 90 00 00	LATE CHARGES, PENALTIES	10,000	10,646	8,000	14,608	7,000
TOTAL FINES & FORFEITS		**10,000**	**10,646**	**8,000**	**14,608**	**7,000**
MISCELLANEOUS REVENUES						
400 000 140 361 11 00 00	INVESTMENT INTEREST	3,000	4,460	3,000	5,938	3,000
400 000 140 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(723)	0	223	0
400 000 140 369 91 00 00	OTHER MISC REVENUE	0	0	0	0	0
400 000 140 369 90 04 00	AWC RTR REBATE	0	0	0	245	0
TOTAL MISCELLANEOUS REVENUE		**3,000**	**3,737**	**3,000**	**6,405**	**3,000**
TOTAL ACTUAL REVENUES		**1,963,000**	**1,884,629**	**1,998,000**	**2,011,820**	**2,046,000**
OTHER FINANCING SOURCES						
DISPOSITION OF FIXED ASSETS						
400 000 140 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
400 000 140 398 00 00 00	INSURANCE RECOVERIES	0	5,998	0	0	0
TOTAL DISPOSITION OF FIXED ASSETS		**0**	**5,998**	**0**	**0**	**0**
OPERATING TRANSFERS IN						

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SEWER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
400 000 140 397 35 00 12	OP TRF FR 401/EQUIP RSRV	0	0	26,000	26,000	60,000
400 000 140 397 35 00 13	OP TRF 402/LAND PURCH	0	0	0	0	0
400 000 140 397 35 00 14	OP TRF 404/SEWER RSRV	0	0	0	0	0
400 000 140 397 35 00 20	OP TRF 402/LINE REPAIR	0	0	0	0	0
400 000 140 397 35 00 30	OP TRF 403/CAP RPLCMENT	0	0	0	0	0
400 000 141 397 35 00 50	OP TRF FROM 405	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**26,000**	**26,000**	**60,000**
TOTAL OTHER FINANCING SOURCES		**0**	**5,998**	**26,000**	**26,000**	**60,000**
TOTAL ESTIMATED CITY RESOURCES		**2,731,378**	**2,659,005**	**2,790,755**	**2,804,575**	**2,769,906**
NON REVENUES						
400 999 140 381 10 01 00	I/F LOAN - 402 LINE RSRV	0	0	0	**0**	**0**
400 999 140 385 00 00 00	SEWER LINE ASSESSMENT	0	0	0	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL SEWER O & M FUND		**2,731,378**	**2,659,005**	**2,790,755**	**2,804,575**	**2,769,906**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SEWER EQUIPMENT RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
401 000 141 308 80 00 00	**UNRESERVED BEG BALANCI**	**96,486**	**96,486**	**116,933**	**116,933**	**111,433**
	MISCELLANEOUS REVENUE					
401 000 141 361 11 00 00	INVESTMENT INTEREST	450	516	450	747	450
401 000 141 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(69)	0	62	0
	TOTAL MISCELLANEOUS REVENUE	**450**	**447**	**450**	**809**	**450**
	TOTAL ACTUAL REVENUE	**450**	**447**	**450**	**809**	**450**
	OTHER FINANCING SOURCES					
	DISPOSITION OF FIXED ASSETS					
401 000 141 398 00 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
	TTL DISPOSITION FIXED ASSETS	**0**	**0**	**0**	**0**	**0**
	OPERATING TRANSFERS IN					
401 000 141 397 35 00 30	OP TRF FROM 400	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL ESTIMATED CITY RESOURCES	**116,936**	**116,933**	**137,383**	**137,743**	**131,883**
	GRAND TOTAL SEWER EQUIP RESERVE	**116,936**	**116,933**	**137,383**	**137,743**	**131,883**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SEWER LINE RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
402 000 142 308 80 00 00	**UNRESERVED BEG BALANCI**	**501,959**	**501,959**	**524,271**	**524,271**	**546,771**
	MISCELLANEOUS REVENUE					
402 000 142 361 11 00 00	INVESTMENT INTEREST	2,500	2,672	2,500	2,500	2,500
402 000 142 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(360)	0	0	0
402 000 142 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	**2,500**	**2,312**	**2,500**	**2,500**	**2,500**
	TOTAL ACTUAL REVENUES	**2,500**	**2,312**	**2,500**	**2,500**	**2,500**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
402 000 142 397 35 00 10	OP TRF FROM 400	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	NON REVENUES					
	INTERFUND LOAN RECEIPTS					
402 999 142 381 10 00 00	INTERFUND LOAN RECEIVEL	0	0	0	0	0
402 999 142 381 20 00 00	IF LOAN PAYMENT RECEIVEI	0	0	0	0	0
	TTL INTERFUND LOAN RECEIPTS	**0**	**0**	**0**	**0**	**0**
	TOTAL NON REVENUES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**524,459**	**524,271**	**546,771**	**546,771**	**569,271**
	GRAND TOTAL SEWER LINE RESERVE	**524,459**	**524,271**	**546,771**	**546,771**	**569,271**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SEWER CAPITAL REPLACEMENT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
403 000 143 308 80 00 00	**UNRESERVED BEG BALANCI**	**81,745**	**81,745**	**102,124**	**102,124**	**122,574**
	MISCELLANEOUS REVENUE					
403 000 143 361 11 00 00	INVESTMENT INTEREST	300	438	300	763	300
403 000 143 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(59)	0	90	0
	TOTAL MISCELLANEOUS REVENUE	**300**	**379**	**300**	**852**	**300**
	TOTAL ACTUAL REVENUES	**300**	**379**	**300**	**852**	**300**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
403 000 143 397 35 00 20	OP TRF FROM 400	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL ESTIMATED CITY RESOURCES	**102,045**	**102,124**	**122,424**	**122,976**	**142,874**
	GRAND TTL SEWER CAPITAL REPLACEMENT FUND	**102,045**	**102,124**	**122,424**	**122,976**	**142,874**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SEWER RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
404 000 144 308 80 00 00	**UNRESERVED BEG BALANC**	**121,182**	**121,182**	**123,746**	**123,747**	**129,346**
MISCELLANEOUS REVENUE						
404 000 144 361 11 00 00	INVESTMENT INTEREST	600	651	600	927	600
404 000 144 361 30 00 00	GAIN/LOSS ON IVESTMENT	0	(87)	0	94	0
TOTAL MISCELLANEOUS REVENUE		**600**	**564**	**600**	**1,022**	**600**
404 000 144 367 00 00 00	CONTRIBUTED CAPITAL	0	2,000	0	5,000	0
	TOTAL	**0**	**2,000**	**0**	**5,000**	**0**
TOTAL ACTUAL REVENUES		**600**	**2,564**	**600**	**6,022**	**600**
NON REVENUES						
OTHER INCREASES IN NET CASH & INVESTMENTS						
404 999 144 388 80 00 00	PRIOR YEAR CORRECTIONS	0	0	0	0	0
TTL OTHER INCREASES IN NET CASH & INVESTMENTS		**0**	**0**	**0**	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL SEWER RESERVE		**121,782**	**123,746**	**124,346**	**129,769**	**129,946**
		121,782	**123,746**	**124,346**	**129,769**	**129,946**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SEWER CONSTRUCTION FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
405 000 145 308 10 00 00	**RESERVED BEG BALANCE**	**392,019**	**392,019**	**300,678**	**300,678**	**120,873**
405 000 145 308 80 00 00	**UNRESERVED BEG BALANCE**					
MISCELLANEOUS REVENUE						
405 000 145 361 11 00 00	INVESTMENT INTEREST	1,000	1,964	500	1,402	200
405 000 145 361 30 00 00	GAIN/LOSS ON IVESTMENT	0	(275)	0	111	0
TOTAL MISCELLANEOUS REVENUE		**1,000**	**1,689**	**500**	**1,512**	**200**
TOTAL ACTUAL REVENUES		**1,000**	**1,689**	**500**	**1,512**	**200**
NON-REVENUES						
PROCEEDS OF LONG TERM DEBT						
405 000 145 391 20 00 00	REVENUE BOND PROCEEDS	0	0	0	0	0
405 000 145 391 80 00 00	PWTF LOAN PROCEEDS	0	0	0	0	0
405 000 145 391 80 10 00	SRF LOAN PROCEEDS	0	0	0	0	0
TOTAL PROCEEDS OF LONG TERM DEBT		**0**	**0**	**0**	**0**	**0**
TOTAL NON REVENUES		**0**	**0**	**0**	**0**	**0**
TOTAL ESTIMATED CITY RESOURCES		**393,019**	**393,708**	**301,178**	**302,190**	**121,073**
GRAND TOTAL SEWER RESERVE		**393,019**	**393,708**	**301,178**	**302,190**	**121,073**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
REVENUE BOND DEBT SERVICE - SEWER
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
406 000 146 308 10 00 00	RESERVED BEG BALANCE	345,000	345,000	345,000	345,000	345,000
406 000 146 308 80 00 00	UNRESERVED BEG BALANCE	1,353	1,353	11,835	11,835	14,915
TOTAL BEGINNING BALANCE		**346,353**	**346,353**	**356,835**	**356,835**	**359,915**
MISCELLANEOUS REVENUE						
406 000 146 361 11 00 00	INVESTMENT INTEREST	1,500	5,744	3,000	3,461	3,000
406 000 146 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(1)	0	283	0
TOTAL MISCELLANEOUS REVENUE		**1,500**	**5,743**	**3,000**	**3,744**	**3,000**
TOTAL ACTUAL REVENUE		**1,500**	**5,743**	**3,000**	**3,744**	**3,000**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
406 000 146 397 35 00 10	OP TRF 405	0	0	0	0	0
406 000 146 397 35 00 40	OP TRF 400	345,000	345,000	340,000	340,000	347,000
TOTAL OPERATING TRANSFER IN		**345,000**	**345,000**	**340,000**	**340,000**	**347,000**
TOTAL OTHER FINANCING SOURCES		**345,000**	**345,000**	**340,000**	**340,000**	**347,000**
TOTAL ESTIMATED CITY RESOURCES		**692,853**	**697,096**	**699,835**	**700,579**	**709,915**
GRAND TOTAL REVENUE BOND		**692,853**	**697,096**	**699,835**	**700,579**	**709,915**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
PUBLIC WORKS TRUST FUND LOAN - SEWER
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
407 000 147 308 80 00 00	**UNRESERVED BEG BALAN**	**28,044**	**28,044**	**10,631**	**10,632**	**4,075**
MISCELLANEOUS REVENUE						
407 000 147 361 11 00 00	INVESTMENT INTEREST	0	86	0	357	0
407 000 147 361 30 00 00	GAIN/LOSS ON INVESTMEN	0	(20)	0	269	0
TOTAL MISCELLANEOUS REVENUE		**0**	**66**	**0**	**626**	**0**
TOTAL ACTUAL REVENUE		**0**	**66**	**0**	**626**	**0**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
407 000 147 397 35 00 41	OP TRF 400	355,000	355,000	365,000	365,000	370,000
TOTAL OPERATING TRANSFER IN		**355,000**	**355,000**	**365,000**	**365,000**	**370,000**
TOTAL OTHER FINANCING SOURCES		**355,000**	**355,000**	**365,000**	**365,000**	**370,000**
TOTAL ESTIMATED CITY RESOURCES		**383,044**	**383,110**	**375,631**	**376,257**	**374,075**
GRAND TOTAL PUBLIC WORKS TRUST FUND LOAN		**383,044**	**383,110**	**375,631**	**376,257**	**374,075**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SRF LOAN FUND - SEWER
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
408 000 148 308 10 00 00	RESERVED BEG BALANCE	82,600	82,600	82,600	82,600	82,600
408 000 148 308 80 00 00	UNRESERVED BEG BALAN	3,377	3,377	3,697	3,697	4,495
TOTAL BEGININNG BALANCE		**85,977**	**85,977**	**86,297**	**86,297**	**87,095**
MISCELLANEOUS REVENUE						
408 000 148 361 11 00 00	INVESTMENT INTEREST	400	261	400	378	400
408 000 148 361 30 00 00	GAIN/LOSS ON INVESTMEN	0	(48)	0	63	0
TOTAL MISCELLANEOUS REVENUE		**400**	**213**	**400**	**442**	**400**
TOTAL ACTUAL REVENUE		**400**	**213**	**400**	**442**	**400**
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
408 000 148 397 35 00 43	OP TRF FR 400/ L9700039	38,600	38,600	38,600	38,600	19,300
408 000 148 397 35 00 44	OP TRF FR 400/ L1200009	44,100	44,100	44,100	44,100	44,100
TOTAL OPERATING TRANSFER IN		**82,700**	**82,700**	**82,700**	**82,700**	**63,400**
TOTAL OTHER FINANCING SOURCES		**82,700**	**82,700**	**82,700**	**82,700**	**63,400**
TOTAL ESTIMATED CITY RESOURCES		**169,077**	**168,890**	**169,397**	**169,439**	**150,895**
GRAND TOTAL SRF LOAN FUND		**169,077**	**168,890**	**169,397**	**169,439**	**150,895**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
STORMWATER OPERATION / MAINTENANCE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
409 000 049 308 80 00 00	**UNRESERVED BEG BALANCE**	**29,377**	**29,377**	**27,052**	**27,052**	**42,236**
	STATE GRANTS FUNDS					
409 000 049 334 03 10 00	DOE GRANT	0	0	0	2,346	0
	TOTAL GRANTS	**0**	**0**	**0**	**2,346**	**0**
	CHARGES FOR GOODS & SERVICES					
409 000 049 343 10 10 00	CITY CHARGES	285,000	287,060	285,000	294,779	290,000
	TOTAL CHARGES FOR GOODS & SERVICES	**285,000**	**287,060**	**285,000**	**294,779**	**290,000**
	FINES & FORFEITS					
	NON-COURT FINES & PENALTIES					
409 000 049 359 90 00 00	LATE CHARGES, PENALTIES	8,000	10,645	6,000	14,608	8,000
	TOTAL FINES & FORFEITS	**8,000**	**10,645**	**6,000**	**14,608**	**8,000**
	MISCELLANEOUS REVENUES					
409 000 049 361 11 00 00	INVESTMENT INTEREST	200	429	200	429	200
409 000 049 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(102)	0	35	0
409 000 049 369 90 00 00	OTHER MISC REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	**200**	**327**	**200**	**465**	**200**
	TOTAL ACTUAL REVENUES	**293,200**	**298,032**	**291,200**	**312,197**	**298,200**
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
409 000 049 397 35 00 10	OP TRF IN FROM 001	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**
	TOTAL ESTIMATED CITY RESOURCES	**322,577**	**327,409**	**318,252**	**339,249**	**340,436**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
STORMWATER OPERATION / MAINTENANCE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
NON REVENUES						
INTERFUND LOAN RECEIPTS						
409 999 049 381 20 00 00	I/F LOAN FROM 001/CE	0	0	0	0	0
TTL INTERFUND LOAN RECEIPTS		**0**	**0**	**0**	**0**	**0**
AGENCY DEPOSITS						
409 999 049 386 00 00 00	DUE TO DOR, EXCISE TAXES	0	0	0	0	0
TOTAL AGENCY DEPOSITS		**0**	**0**	**0**	**0**	**0**
OTHER NON-REVENUES						
409 000 049 389 00 00 00	REIMBURSE FR INTERLOCAL	90,000	32,931	60,000	32,161	60,000
409 000 049 389 10 00 00	CAPITAL GRANT MATCH	0	11,440	0	0	0
TOTAL OTHER NON REVENUES		**90,000**	**44,371**	**60,000**	**32,161**	**60,000**
TOTAL NON REVENUES		**90,000**	**44,371**	**60,000**	**32,161**	**60,000**
GRAND TOTAL STORMWATER O & M FUND		**412,577**	**371,780**	**378,252**	**371,410**	**400,436**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SANITATION OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
410 000 150 308 80 00 00	**UNRESERVED BEG BALANCE**	**59,843**	**59,843**	**97,707**	**97,709**	**129,756**
	CHARGES FOR GOODS & SERVICES					
410 000 150 343 70 01 00	CITY CHARGES	1,144,000	1,157,541	1,173,000	1,202,270	1,180,000
410 000 150 343 70 03 00	SALE OF RECYCLABLES	2,000	4,879	2,000	7,719	4,000
	TOTAL CHARGES FOR GOODS & SERVICES	**1,146,000**	**1,162,420**	**1,175,000**	**1,209,989**	**1,184,000**
	FINES & FORFEITS					
	NON-COURT FINES & PENALTIES					
410 000 150 359 90 00 00	LATE CHARGES, PENALTIES	8,000	10,646	6,000	14,608	8,000
	TOTAL FINES & FORFEITS	**8,000**	**10,646**	**6,000**	**14,608**	**6,000**
	MISCELLANEOUS REVENUES					
410 000 150 361 11 00 00	INVESTMENT INTEREST	300	650	300	1,177	400
410 000 150 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(102)	0	147	0
410 000 150 369 90 00 00	OTHER MISC REVENUE	0	0	0	0	0
410 000 150 369 90 04 00	AWC RETRO REBATE	0	0	0	210	0
	TOTAL MISCELLANEOUS REVENUE	**300**	**548**	**300**	**1,534**	**400**
	TOTAL ACTUAL REVENUES	**1,154,300**	**1,173,614**	**1,181,300**	**1,226,131**	**1,190,400**
	OTHER FINANCING SOURCES					
	PROCEEDS OF LONG TERM DEBT					
410 000 150 391 50 00 00	CAPTIAL LEASE - PROCEEDS	0	0	0	0	0
410 000 150 391 90 00 00	LOCAL Loan Proceeds	0	0	0	0	0
	TOTAL PROCEEDS OF LT DEBT	**0**	**0**	**0**	**0**	**0**

DISPOSITION OF FIXED ASSETS

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SANITATION OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
410 000 150 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
410 000 150 398 00 00 00	INSURANCE RECOVERIES	0	4,504	0	1,676	0
TOTAL DISPOSITION OF FIXED ASSETS		**0**	**4,504**	**0**	**1,676**	**0**
OPERATING TRANSFERS IN						
410 000 150 397 00 00 00	OP TRF IN FROM 411	0	0	11,000	11,000	0
410 000 150 397 37 00 50	OP TRF FROM 016	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		**0**	**0**	**11,000**	**11,000**	**0**
TOTAL OTHER FINANCING SOURCES		**0**	**4,504**	**11,000**	**12,676**	**0**
TOTAL ESTIMATED CITY RESOURCES		**1,214,143**	**1,237,961**	**1,290,007**	**1,336,515**	**1,320,156**
NON REVENUES						
I/F LOAN						
410 999 150 381 20 00 10	INTERFUND LOAN	0	0	0	0	0
TOTAL I/F LOANS		**0**	**0**	**0**	**0**	**0**
AGENCY DEPOSITS						
410 999 150 389 30 00 00	DUE TO DOR, EXCISE TAXES	34,500	40,869	41,000	42,150	43,500
TOTAL AGENCY DEPOSITS		**34,500**	**40,869**	**41,000**	**42,150**	**41,001**
TOTAL NON REVENUES		**34,500**	**40,869**	**41,000**	**42,150**	**41,001**
GRAND TOTAL SANITATION O & M FUND		**1,248,643**	**1,278,830**	**1,331,007**	**1,378,665**	**1,361,157**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
SANITATION EQUIPMENT RESERVE
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
411 000 151 308 00 00 00	**EST BEGINNING BALANCE**	**1,366**	**1,366**	**21,375**	**21,375**	**30,475**
	MISCELLANEOUS REVENUE					
411 000 151 361 11 00 00	INVESTMENT INTEREST	50	10	50	173	100
411 000 151 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	(1)	0	30	0
	TOTAL MISCELLANEOUS REVENUE	**50**	**9**	**50**	**203**	**100**
	TOTAL ACTUAL REVENUE	**50**	**9**	**50**	**203**	**100**
	OTHER FINANCING SOURCES					
	DISPOSITION OF FIXED ASSETS					
411 000 151 395 10 00 00	SALES OF FIXED ASSETS	0	0	0	0	0
	TTL DISPOSITION OF FIXED ASSETS	**0**	**0**	**0**	**0**	**0**
	OPERATING TRANSFERS IN					
411 000 151 397 37 00 10	OP TRF IN/ 410	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFERS IN	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL OTHER FINANCING SOURCES	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	TOTAL ESTIMATED CITY RESOURCES	**21,416**	**21,375**	**41,425**	**41,579**	**50,575**
	GRAND TOTAL SANITATION EQUIP RESERVE	**21,416**	**21,375**	**41,425**	**41,579**	**50,575**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
635 000 260 308 00 00 00	**EST BEGINNING BALANCE**	**0**	**(4,532)**	**(4,497)**	**(4,497)**	0
	NON REVENUES					
	AGENCY DEPOSITS					
635 999 260 389 01 00 00	DUE TO ST, BLDG PERMIT	0	410	0	0	0
635 999 260 389 10 00 00	DUE TO ASOTIN CO, CRIME VICT	0	1,116	0	983	0
635 999 260 389 82 00 00	VEHICLE FRAUD		49		104	0
635 999 260 389 83 00 00	TRAUMA CARE	0	858	0	1,110	0
635 999 260 389 83 31 00	AUTO THEFT PREVENTION	0	1,683	0	2,170	0
635 999 260 389 83 32 00	TRAUMATIC BRAIN INJURY	0	287	0	391	0
635 999 260 389 88 00 00	PSEA 3	0	504	0	432	0
635 999 260 389 89 09 00	CRIME LAB- ST PATROL	0	456	0	179	0
635 999 260 389 89 12 00	ACCESSIBLE COMMUNITIES	0	100	0	0	0
635 999 260 389 89 13 00	MULTIMODAL TRANSPORTATION	0	100	0	0	0
635 999 260 389 89 14 00	HIWAY SAFETY ACCOUNT	0	97	0	70	0
635 999 260 389 89 15 00	CRIME LAB - BREATH	0	80	0	31	0
635 999 260 389 91 00 00	PUBLIC SAFETY & EDUCATION	0	18,350	0	16,871	0
635 999 260 389 91 01 00	LITTER CONTROL	0	0	0	0	0
635 999 260 389 92 00 00	PUBLIC SAFETY & ED ASSESS	0	10,066	0	9,891	0
635 999 260 389 96 01 00	ST PATROL BREATH TEST PRG	0	0	0	0	0
635 999 260 389 96 03 00	ST PATROL HIWAY ACCOUNT	0	0	0	0	0
635 999 260 389 97 00 00	JUDICIAL INFO SYSTEM	0	3,704	0	5,040	0
635 999 260 389 99 00 00	SCHOOL ZONE SAFETY	0	226	0	17	0
635 999 260 389 15 00 00	LAW LIBRARY	0	22	0	0	0
	TOTAL AGENCY DEPOSITS	**0**	**38,108**	**0**	**37,289**	**0**
	OTHER NON REVENUES					
635 999 260 389 51 00 00	TEMP CHANGE FUND	0	0	0	0	0
	TOTAL OTHER NON REVENUES	**0**	**0**	**0**	**0**	**0**
	TOTAL NON REVENUES	**0**	**38,108**	**0**	**37,289**	**0**
	GRAND TOTAL AGENCY DEPOSITS	**0**	**33,576**	**(4,497)**	**32,792**	**0**

CITY OF CLARKSTON
2018 FINAL BUDGET - REVENUES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
TOTAL REVENUES - ALL FUNDS		**16,912,831**	**16,852,763**	**17,623,103**	**18,151,777**	**18,440,737**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	GENERAL GOVERNMENTAL SERVICES					
	LEGISLATIVE					
	PUBLICATION SERVICES					
001 000 010 511 30 31 30	CODIFICATION	2,500	3,085	3,500	874	3,500
001 000 010 511 30 41 80	ADVERTISING, LEGAL PUB.	500	739	800	503	800
	TOTAL PUBLICATION SERVICES	**3,000**	**3,824**	**4,300**	**1,378**	**4,300**
	SALARIES & WAGES					
001 000 010 511 60 10 00	COUNCIL SALARY	21,000	20,917	21,000	20,400	21,000
	TOTAL SALARIES & WAGES	**21,000**	**20,917**	**21,000**	**20,400**	**21,000**
	PERSONNEL BENEFITS					
001 000 010 511 60 21 00	FICA/MED AID	1,650	1,601	1,650	1,561	1,650
001 000 010 511 60 24 00	INDUSTRIAL INSURANCE	200	203	200	197	200
001 000 010 511 60 26 40	LIFE INSURANCE	800	718	800	676	800
	TOTAL PERSONNEL BENEFITS	**2,650**	**2,522**	**2,650**	**2,434**	**2,650**
	SUPPLIES					
001 000 010 511 60 31 10	OFFICE SUPPLIES	500	122	500	239	500
	TOTAL SUPPLIES	**500**	**122**	**500**	**239**	**500**
	OTHER SERVICES & CHARGES					
001 000 010 511 60 41 90	OTHER PROFESSIONAL SVCS	0	0	0	50	0
001 000 010 511 60 43 00	TRAVEL, MEALS, LODGING	1,500	0	1,500	0	1,500
001 000 010 511 60 49 40	MEETING REGISTRATION	1,000	0	1,000	180	1,000
	TOTAL OTHER SERVICES & CHARGES	**2,500**	**0**	**2,500**	**230**	**2,500**
	TOTAL LEGISLATIVE	**29,650**	**27,385**	**30,950**	**24,680**	**30,950**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	JUDICIAL					
	OTHER SERVICES & CHARGES					
001 000 020 512 50 49 21	JURY FEES	1,000	0	500	372	500
	TOTAL OTHER SERVICES & CHARGES	**1,000**	**0**	**500**	**372**	**500**
	INTERGOVERNMENTAL SERVICES					
001 000 020 512 50 51 00	MUNICIPAL COURT, COUNTY	90,000	77,430	85,000	74,700	80,000
	TOTAL INTERGOVERNMENTAL SERVICES	**90,000**	**77,430**	**85,000**	**74,700**	**80,000**
	TOTAL JUDICIAL	**91,000**	**77,430**	**85,500**	**75,072**	**80,500**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	EXECUTIVE					
	SALARIES& WAGES					
001 000 030 513 10 10 00	MAYOR	7,200	7,200	7,200	7,200	7,200
	TOTAL SALARIES & WAGES	**7,200**	**7,200**	**7,200**	**7,200**	**7,200**
	PERSONNEL BENEFITS					
001 000 030 513 10 21 00	FICA/MED AID	550	551	550	551	550
001 000 030 513 10 24 00	INDUSTRIAL INSURANCE	75	58	75	58	60
001 000 030 513 10 26 40	LIFE INSURANCE	110	82	110	76	110
	TOTAL PERSONNEL BENEFITS	**735**	**691**	**735**	**684**	**720**
	SUPPLIES					
001 000 030 513 10 31 10	OFFICE SUPPLIES	100	0	100	24	100
	TOTAL SUPPLIES	**100**	**0**	**100**	**24**	**100**
	OTHER SERVICES & CHARGES					
001 000 030 513 10 42 10	TELEPHONES	0	568	700	670	700
001 000 030 513 10 43 00	TRAVEL, LODGING, MEALS	1,000	661	1,000	0	1,000
001 000 030 513 10 49 11	AWC MEMBERSHIP	4,570	4,563	4,610	4,607	4,700
001 000 030 513 10 49 40	REGISTRATION, TUITION	500	280	500	0	500
	TOTAL OTHER SERVICES & CHARGES	**6,070**	**6,072**	**6,810**	**5,277**	**6,900**
	TOTAL EXECUTIVE	**14,105**	**13,963**	**14,845**	**13,185**	**14,920**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	FINANCE & RECORDS					
	SALARIES & WAGES					
001 000 040 514 10 10 00	GENERAL ADMINISTRATION	47,000	48,457	64,200	62,286	49,750
	TOTAL SALARIES & WAGES	**47,000**	**48,457**	**64,200**	**62,286**	**49,750**
	PERSONNEL BENEFITS					
001 000 040 514 20 21 00	FICA/MED AID/ VEBA	3,600	3,707	3,975	3,756	3,950
001 000 040 514 20 22 00	RETIREMENT	5,250	5,211	5,810	5,785	6,350
001 000 040 514 20 23 00	UNEMPLOYMENT COMP	0	0	0	0	0
001 000 040 514 20 24 00	INDUSTRIAL INSURANCE	360	254	400	234	250
001 000 040 514 20 26 10	HEALTH INS	6,900	7,111	10,250	11,029	11,400
001 000 040 514 20 26 20	DENTAL	700	696	730	555	515
001 000 040 514 20 26 30	VISION INSURANCE	110	108	175	162	175
001 000 040 514 20 26 40	LIFE INSURANCE	125	120	170	120	130
001 000 040 514 20 27 00	CLOTHING ALLOWANCE	0	0	0	750	750
	TOTAL PERSONNEL BENEFITS	**17,045**	**17,207**	**21,510**	**22,392**	**23,520**
	SUPPLIES					
001 000 040 514 20 31 10	OFFICE SUPPLIES	4,000	2,684	4,000	2,752	4,000
001 000 040 514 20 31 20	RECEIPTS, FORMS, CHECKS	1,200	968	1,200	220	1,500
001 000 040 514 20 31 30	PUBLICATIONS	100	0	100	8	100
001 000 040 514 20 31 50	MAINTENANCE SUPPLIES	800	585	800	43	800
001 000 040 514 20 31 60	OPERATING SUPPLIES	1,000	220	1,000	321	1,000
001 000 040 514 20 35 00	SMALL TOOLS, MINOR EQUIP	1,500	2,092	1,500	1,610	4,500
	TOTAL SUPPLIES	**8,600**	**6,549**	**8,600**	**4,953**	**11,900**
	OTHER SERVICES & CHARGES					
001 000 040 514 20 41 40	CLEANING & MAINTENANCE	10,500	8,400	10,500	8,587	10,500
001 000 040 514 20 41 70	MEDICAL SERVICES, DRUG TEST	100	0	100	0	100
001 000 040 514 20 41 80	ADVERTISING	0	0	200	0	200
001 000 040 514 20 43 00	TRAVEL, LODGING, MEALS	3,000	1,407	4,000	1,549	4,000
001 000 040 514 20 47 10	ELECTRICITY, GAS	7,500	6,346	7,500	6,672	7,500
001 000 040 514 20 47 20	WATER	400	335	400	345	400
001 000 040 514 20 47 32	STORMWATER	260	249	260	249	260
001 000 040 514 20 48 10	BUILDING MAINTENANCE	2,500	1,787	2,500	3,960	2,500

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
001 000 040 514 20 48 30	EQUIPMENT REPAIR & MAINT	6,000	4,056	6,000	2,467	6,000
001 000 040 514 20 49 10	DUES, SUBSCRIPTIONS	500	424	500	526	550
001 000 040 514 20 49 40	REGISTRATION, TUITION	1,100	880	1,500	330	1,500
TOTAL OTHER SERVICES & CHARGES		**31,860**	**23,884**	**33,460**	**24,684**	**33,510**
FINANCIAL SERVICES						
001 000 040 514 20 49 30	BANK FEES	2,500	2,614	3,000	1,374	3,000
001 000 040 514 23 41 90	FINANCIAL CONSULTANT	0	0	0	2,972	5,000
001 000 040 514 23 51 30	STATE AUDITOR EXAM	12,000	11,024	0	0	15,000
TOTAL FINANCIAL SERVICES		**14,500**	**13,638**	**3,000**	**4,346**	**23,000**
ELECTION SERVICES						
001 000 040 514 40 51 00	ELECTION EXPENSES	2,000	1,606	5,000	1,189	2,500
TOTAL		**2,000**	**1,606**	**5,000**	**1,189**	**2,500**
RISK MANAGEMENT						
001 000 040 514 78 49 00	JUDGEMENTS & DAMAGES	0	0	0	0	0
TOTAL RISK MANAGEMENT		**0**	**0**	**0**	**0**	**0**
OTHER ADMIN SVCS, LICENSING						
001 000 040 514 81 31 20	LICENSES, PERMITS	1,000	97	1,000	96	1,000
TOTAL OTHER ADMIN SVCS, LICENSING		**1,000**	**97**	**1,000**	**96**	**1,000**
CAPITAL OUTLAY						
001 000 040 594 14 61 00	LAND ACQUISITION	0	0	0	0	0
001 000 040 594 14 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 040 594 14 63 00	OTHER IMP., REAL PROP	0	0	0	0	0
001 000 040 594 14 64 20	OFFICE EQUIPMENT	5,500	5,508	16,500	16,558	0
001 000 040 594 14 64 30	OFFICE FURNITURE	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**5,500**	**5,508**	**16,500**	**16,558**	**0**
TOTAL FINANCE & RECORDS		**127,505**	**116,946**	**153,270**	**136,504**	**145,180**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	LEGAL					
	SUPPLIES					
001 000 050 515 30 31 10	OFFICE SUPPLIES	100	146	100	140	100
001 000 050 515 30 31 20	FORMS, RECEIPTS	0	0	0	0	0
	TOTAL SUPPLIES	**100**	**146**	**100**	**140**	**100**
	OTHER SERVICES & CHARGES					
001 000 050 515 30 41 21	ARBITRATION	0	0	0	0	0
001 000 050 515 30 41 50	CITY ATTORNEY, CONTRACT	101,000	101,184	95,000	102,917	95,000
001 000 050 515 30 41 52	SPECIAL LEGAL SERVICES	50,000	16,779	10,000	0	10,000
001 000 050 515 30 41 53	VICTIM/WITNESS COORDINATOR	15,200	15,000	15,200	15,000	15,000
001 000 050 515 30 41 60	MESSENGER SERVICE	0	279	300	390	360
001 000 050 515 30 43 00	TRAVEL, MEALS, LODGING	0	358	500	1,047	500
001 000 050 515 30 49 40	REGISTRATION, TUITION	0	290	300	0	300
001 000 050 515 30 49 20	FILING, RECORDING, WITNESS	0	0	0	165	0
	TOTAL OTHER SERVICES & CHARGES, CIVIL	**166,200**	**133,890**	**121,300**	**119,519**	**121,160**
	INDIGENT DEFENSE SERVICES					
001 000 050 515 93 41 50	PUBLIC DEFENDER CONTRACT	40,200	40,200	41,400	41,400	41,900
001 000 050 515 93 41 51	CONFLICT PUBLIC DEFENDER	10,000	6,893	10,000	7,708	10,000
001 000 050 515 93 49 20	FILING, RECORDING, WITNESS FE	0	0	0	0	0
001 000 050 515 93 41 90	INDIGENT DEFENSE, OTHER EXP	0	601	500	0	500
	TOTAL INDIGENT DEFENSE SERVICES	**50,200**	**47,694**	**51,900**	**49,108**	**52,400**
	TOTAL LEGAL	**216,500**	**181,730**	**173,300**	**168,766**	**173,660**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	EMPLOYEE BENEFIT PROGRAMS (WELLNESS)					
	SUPPLIES					
001 000 057 517 90 31 10	OFFICE SUPPLIES	100	0	100	0	100
001 000 057 517 90 31 20	RECEIPTS, FORMS, CHECKS	200	0	200	**0**	200
001 000 057 517 90 31 60	OPERATING SUPPLIES	400	523	400	**0**	400
	TOTAL SUPPLIES	**700**	**523**	**700**	**0**	**700**
	OTHER SERVICES & CHARGES					
001 000 057 517 90 41 90	OTHER PROFESSIONAL SVCS	0	0	0	0	0
001 000 057 517 90 43 00	TRAVEL, LODGING, MEALS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	**0**	**0**	**0**	**0**	**0**
	TOTAL PERSONNEL	**700**	**523**	**700**	**0**	**700**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
OTHER GEN GOVERNMENTAL SERVICES						
OTHER SERVICES & CHARGES						
001 000 059 517 60 41 91	WORKER'S COMP MGMT	5,000	6,145	5,000	5,848	7,500
001 000 059 518 10 41 20	MANAGEMENT CONSULTING	8,000	8,463	8,000	17,381	9,000
001 000 059 518 10 41 80	ADVERTISING	200	216	200	0	200
001 000 059 518 30 46 00	INSURANCE, PROPERTY	19,000	18,358	19,000	18,254	19,000
001 000 059 518 90 46 00	INSURANCE, LIABILITY	65,000	63,999	71,000	76,140	80,000
001 000 059 518 70 45 20	EQUIP LEASE, COPIER	6,000	5,249	6,000	5,366	6,000
001 000 059 518 80 42 10	TELEPHONES, FAX	12,000	9,195	10,000	9,475	10,000
001 000 059 518 80 42 12	WEB SITE	1,100	1,160	1,000	1,150	1,200
001 000 059 518 80 42 13	RECORDS / EMAIL MANAGEMENT	0	0	10,000	9,234	0
001 000 059 518 80 42 20	POSTAGE	4,800	2,816	4,500	4,383	4,500
001 000 059 518 90 49 12	CHAMBER MEMBERSHIP	400	0	400	0	400
001 000 059 518 90 49 13	MEMBERSHIP,OTHER	400	15	400	100	400
001 000 059 519 20 00 00	JUDGEMENTS, SETTLEMENTS	0	0	0	0	0
001 000 059 519 90 48 30	EQUIPMENT REPAIR	0	259	0	0	0
001 000 059 544 40 51 14	MPO MEMBERSHIP	2,500	2,052	2,500	3,618	4,000
TOTAL OTHER SERVICES & CHARGES		**124,400**	**117,927**	**138,000**	**150,949**	**142,200**
INTERGOVERNMENTAL SERVICES						
001 000 059 525 60 51 00	EMERGENCY SERVICES, ASOTIN (	6,500	6,500	6,500	6,500	6,100
001 000 059 557 30 51 02	VALLEY VISION	0	0	5,000	5,000	5,000
001 000 059 557 30 51 03	SWEDA	300	275	300	275	300
001 000 059 562 74 00 00	PUBLIC HEALTH	14,710	14,710	18,000	18,000	20,000
001 000 059 566 11 50 00	COUNTY ALCOHOL ADMIN (2%)	1,500	1,921	1,700	1,925	1,700
001 000 059 572 50 50 00	ASOTIN CO LIBRARY FUNDRAISER	0	0	0	1,000	0
TOTAL INTERGOVERNMENTAL SERVICES		**23,010**	**23,406**	**31,500**	**32,700**	**33,100**
TOTAL OTHER GENERAL GOVERNMENTAL SERVICES		**147,410**	**141,333**	**169,500**	**183,649**	**175,300**
TOTAL GENERAL GOVERNMENTAL SERVICES		**626,870**	**559,310**	**628,065**	**601,856**	**621,210**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	SECURITY OF PERSONS & PROPERTY					
	LAW ENFORCEMENT					
	SALARIES & WAGES					
001 000 060 521 10 10 00	ADMINISTRATION	154,000	154,901	163,400	162,755	172,500
001 000 060 521 10 10 10	OVERTIME	57,200	54,595	55,000	52,321	55,000
001 000 060 521 10 11 00	SERGEANTS	223,000	227,769	233,100	257,506	235,000
001 000 060 521 10 12 00	POLICE OFFICERS	505,000	466,599	516,300	441,364	528,250
001 000 060 521 10 13 00	SUPPORT, RECORDS	63,500	65,362	83,650	69,905	80,910
001 000 060 521 10 15 00	OFFICER,NARCOTICS	71,000	73,091	69,900	68,564	74,000
001 000 060 521 10 16 00	RESERVES	11,000	7,076	11,000	4,733	11,000
	TOTAL SALARIES	**1,084,700**	**1,049,393**	**1,132,350**	**1,057,146**	**1,156,660**
	PERSONNEL BENEFITS					
001 000 060 517 21 26 11	OTHER MED COST (LEOFF I)	6,000	2,421	3,000	4,195	3,000
001 000 060 517 21 26 60	LONG TERM CARE (LEOFF I)	4,400	4,562	4,800	5,894	6,000
001 000 060 517 21 26 90	HEALTH INS. RETIRED/DISABLED	82,500	87,572	86,000	92,420	92,000
001 000 060 521 10 21 00	FICA/MED AID	84,850	77,640	86,900	76,411	89,000
001 000 060 521 10 22 00	RETIREMENT	61,950	58,473	63,560	59,013	68,500
001 000 060 521 10 22 20	RESERVE RETIREMENT/DISABILIT	1,750	1,850	1,900	1,715	1,900
001 000 060 521 10 23 00	UNEMPLOYMENT	0	0	0	0	0
001 000 060 521 10 24 00	INDUSTRIAL INSURANCE	39,510	36,999	51,335	38,764	43,500
001 000 060 521 10 26 10	HEALTH INSURANCE	281,300	267,071	304,130	278,984	310,000
001 000 060 521 10 26 20	DENTAL INSURANCE	15,265	13,264	14,720	13,585	15,150
001 000 060 521 10 26 30	VISION INSURANCE	5,080	4,439	4,975	4,507	5,100
001 000 060 521 10 26 40	LIFE INSURANCE	4,730	4,072	4,600	3,668	4,500
001 000 060 521 10 26 50	DISABILITY	3,445	1,992	3,315	2,160	3,315
001 000 060 521 10 26 55	VEBA Contribution	2,400	2,700	2,400	2,250	2,400
001 000 060 521 10 27 00	UNIFORM & CLOTHING ALLOW	9,500	7,032	9,500	7,132	9,500
	TOTAL PERSONNEL BENEFITS	**602,680**	**570,087**	**641,135**	**590,698**	**653,865**
	SUPPLIES					
001 000 060 521 10 31 10	OFFICE SUPPLIES	4,500	2,998	4,500	1,930	4,500
001 000 060 521 10 31 20	FORMS, LICENSES, RECEIPTS	1,000	97	1,000	1,000	1,000

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
001 000 060 521 10 31 50	MAINTENANCE SUPPLIES	500	47	300	164	300
001 000 060 521 10 31 60	OPERATING SUPPLIES	4,500	4,198	4,500	2,258	4,500
001 000 060 521 10 31 62	OPER. SUPPLIES - RESERVES	1,000	369	1,000	1,206	1,000
001 000 060 521 10 32 00	FUEL	30,000	15,492	25,000	20,172	25,000
001 000 060 521 10 35 00	SM TOOLS, MINOR EQUIP	4,250	4,013	5,500	3,514	5,500
	TOTAL SUPPLIES	**45,750**	**27,214**	**41,800**	**30,245**	**41,800**
OTHER SERVICES & CHARGES						
001 000 060 521 10 41 40	CLEANING, JANITORIAL	7,200	6,600	7,300	6,600	7,300
001 000 060 521 10 41 70	MEDICAL SERVICES	2,000	921	2,000	596	2,000
001 000 060 521 10 41 90	OTHER PROF SERVICES	1,000	1,075	2,000	1,391	2,000
001 000 060 521 10 42 10	TELEPHONES, FAX	6,000	4,612	6,000	5,298	6,000
001 000 060 521 10 42 20	POSTAGE, UPS	1,000	224	1,000	199	500
001 000 060 521 10 43 00	TRAVEL,MEALS, LODGING	5,000	3,912	5,000	2,364	5,000
001 000 060 521 10 45 20	COPIER LEASE	3,000	3,121	3,000	3,613	3,200
001 000 060 521 10 47 10	ELECTRICITY	10,000	9,577	10,000	11,150	12,000
001 000 060 521 10 47 20	WATER	600	747	800	769	825
001 000 060 521 10 47 30	SEWER	400	459	500	459	500
001 000 060 521 10 47 32	STORMWATER	130	118	130	129	130
001 000 060 521 10 48 10	BUILDING REPAIRS & MAINT	4,000	908	4,000	2,158	4,000
001 000 060 521 10 48 20	VEHICLE REPAIRS & MAINT	12,500	4,227	12,000	7,828	12,000
001 000 060 521 10 48 30	EQUIP REPAIRS & MAINT	2,500	769	2,500	578	2,500
001 000 060 521 10 49 10	DUES, SUBSCRIP., MMBRSHIP	500	2,066	500	230	500
001 000 060 521 10 49 31	CIVIL SERVICE	1,500	2,000	1,500	3,025	2,000
001 000 060 521 10 49 40	REGISTRATION, TUITION	2,000	1,955	2,000	1,596	2,000
001 000 060 521 10 49 41	TUITION REIMBURSEMENT	2,500	0	2,500	0	2,500
TOTAL OTHER SERVICES & CHARGES		**61,830**	**43,291**	**62,730**	**47,984**	**64,955**
D A R E SALARIES & WAGES						
001 000 060 521 30 10 00	D A R E OFFICER (50%)	0	0	0	0	0
001 000 060 521 30 10 10	D A R E OVERTIME	0	0	0	0	0
	TOTAL D A R E SALARIES & WAGES	**0**	**0**	**0**	**0**	**0**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	D A R E PERSONNEL BENEFITS					
001 000 060 521 30 21 00	FICA/MED AID	0	0	0	0	0
001 000 060 521 30 22 00	RETIREMENT	0	0	0	0	0
001 000 060 521 30 24 00	INDUSTRIAL INSURANCE	0	0	0	0	0
001 000 060 521 30 26 10	HEALTH INSURANCE	0	0	0	0	0
001 000 060 521 30 26 20	DENTAL INSURANCE	0	0	0	0	0
001 000 060 521 30 26 30	VISION INSURANCE	0	0	0	0	0
001 000 060 521 30 26 40	LIFE INSURANCE	0	0	0	0	0
001 000 060 521 30 26 50	DISABILITY INSURANCE	0	0	0	0	0
	TOTAL D A R E PERSONNEL BENEFITS	**0**	**0**	**0**	**0**	**0**
	FACILITIES					
001 000 060 521 50 45 20	EQUIP LEASE, SPILLMAN SYST.	0	0	0	**0**	0
	TOTAL FACILITIES	**0**	**0**	**0**	**0**	**0**
	DETENTION / CORRECTION					
001 000 060 523 60 41 70	PRISONER MEDICAL	2,000	750	2,000	2,354	5,000
001 000 060 523 60 51 00	PRISONER ROOM & BOARD	75,000	53,911	75,000	35,723	75,000
001 000 060 523 60 51 10	HOME MONITORING	0	0	0	0	0
	TOTAL DETENTION / CORRECTION	**77,000**	**54,661**	**77,000**	**38,077**	**80,000**
	COMMUNICATION, ALARMS, DISPATCH					
001 000 060 528 60 51 00	DISPATCH CONTRACT	34,000	37,086	45,000	44,785	45,000
001 000 060 528 60 51 10	TELETYPE CONTRACT, WSP	2,500	1,602	2,500	3,204	2,500
	TOTAL COMMUNICATION, ALARMS, DISPATCH	**36,500**	**38,688**	**47,500**	**47,989**	**47,500**
	CAPITAL OUTLAY					
001 000 060 594 21 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 060 594 21 63 00	OTHER IMPROVEMENTS TO PROP	0	0	0	0	0
001 000 060 594 21 64 10	VEHICLES	35,500	35,282	38,000	37,624	38,000
001 000 060 594 21 64 20	OFFICE EQUIPMENT	0	0	0	0	0
001 000 060 594 21 64 90	OTHER EQUIPMENT	1,000	0	0	0	4,000
	TOTAL CAPITAL OUTLAY	**36,500**	**35,282**	**38,000**	**37,624**	**42,000**
	TOTAL LAW ENFORCEMENT	**1,944,960**	**1,818,616**	**2,040,515**	**1,849,761**	**2,086,780**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	ANIMAL CONTROL					
	SALARIES & WAGES					
001 000 061 554 30 10 00	ANIMAL CONTROL	17,000	11,526	0	0	0
	TOTAL SALARIES & WAGES	**17,000**	**11,526**	**0**	**0**	**0**
	SUPPLIES					
001 000 061 554 30 31 60	OPERATING SUPPLIES	250	15	250	0	250
	TOTAL SUPPLIES	**250**	**15**	**250**	**0**	**250**
	OTHER SERVICES & CHARGES					
001 000 061 554 30 47 10	ELECTRICITY, GAS	2,500	1,424	2,500	2,096	2,500
001 000 061 554 30 47 20	WATER	0	0	0	0	0
001 000 061 554 30 48 10	BLDG REPAIRS & MAINTENANCE	250	0	250	0	250
001 000 061 554 30 49 30	SHELTER SERVICES - LEWIS CLAF	25,000	25,000	27,000	25,000	25,000
	TOTAL OTHER SERVICES & CHARGES	**27,750**	**26,424**	**29,750**	**27,096**	**27,750**
	TOTAL ANIMAL CONTROL	**45,000**	**37,965**	**30,000**	**27,096**	**28,000**
	TOTAL LAW ENFORCEMENT, ALL	**1,989,960**	**1,856,581**	**2,070,515**	**1,876,857**	**2,114,780**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	FIRE CONTROL					
	SALARIES & WAGES					
001 000 080 522 10 10 00	FIRE CHIEF (70%)	53,000	53,836	54,932	56,809	59,640
001 000 080 522 10 10 10	OVERTIME	45,000	50,053	51,000	38,160	43,000
001 000 080 522 10 11 00	FIRE CAPTAINS	151,135	175,994	159,500	156,886	160,599
001 000 080 522 10 12 00	FIREFIGHTERS / EMT'S	256,460	204,103	132,585	148,266	196,798
001 000 080 522 10 13 00	SECRETARY	25,235	24,728	25,500	24,945	25,682
001 000 080 522 10 15 00	VOLUNTEERS	25,000	12,715	24,000	14,775	24,000
001 000 080 522 10 16 00	RESERVES	60,000	65,661	48,000	71,626	78,990
	TOTAL SALARIES & WAGES	**615,830**	**587,090**	**495,517**	**511,467**	**588,709**
	PERSONNEL BENEFITS					
001 000 080 517 22 26 11	OTHER MED COSTS, LEOFF I	6,000	2,143	6,000	2,045	6,000
001 000 080 517 22 26 60	LONG TERM CARE (LEOFF I)	4,400	4,619	4,800	5,483	5,200
001 000 080 517 22 26 90	HEALTH INS / RETIRED	47,000	43,428	45,000	45,827	49,000
001 000 080 522 10 21 00	FICA / MED AID	47,500	42,449	37,515	39,997	45,100
001 000 080 522 10 22 00	RETIREMENT	32,335	33,862	29,715	31,526	38,300
001 000 080 522 10 22 20	RETIREMENT / VOLUNTEERS	900	553	800	525	700
001 000 080 522 10 23 00	UNEMPLOYMENT	2,000	0	2,000	0	2,000
001 000 080 522 10 24 00	INDUSTRIAL INSURANCE	32,000	31,337	31,500	29,822	45,031
001 000 080 522 10 26 10	HEALTH INSURANCE	120,070	95,627	114,030	90,378	131,521
001 000 080 522 10 26 20	DENTAL INSURANCE	6,380	5,370	4,740	4,274	6,090
001 000 080 522 10 26 30	VISION INSURANCE	1,810	1,656	1,750	1,480	1,964
001 000 080 522 10 26 40	LIFE INSURANCE	5,085	2,166	5,510	1,930	3,550
001 000 080 522 10 26 50	DISABILITY INSURANCE	3,100	1,346	1,200	949	1,440
001 000 080 522 10 27 00	UNIFORM / CLOTHING ALLOW	7,000	6,411	7,000	10,241	7,000
	TOTAL PERSONNEL BENEFITS	**315,580**	**270,967**	**291,560**	**264,476**	**342,896**
	SUPPLIES					
001 000 080 522 10 31 10	OFFICE SUPPLIES	1,400	1,178	1,300	1,360	1,300
001 000 080 522 10 31 50	MAINTENANCE SUPPLIES	1,500	1,188	1,500	1,131	1,500
001 000 080 522 10 31 60	OPERATING SUPPLIES	8,400	3,842	7,500	2,296	7,500
001 000 080 522 10 31 61	EMS SUPPLIES				26	

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
001 000 080 522 10 31 62	PUBLIC EDUC. & PUB RELATION	1,500	1,051	1,500	990	1,500
001 000 080 522 10 31 63	TRAINING SUPPLIES	4,000	1,852	3,500	1,796	3,000
001 000 080 522 10 32 00	FUEL	4,700	2,272	4,250	3,700	4,250
001 000 080 522 10 35 00	SMALL TOOLS / MINOR EQUIP	9,300	4,868	9,000	2,625	31,250
	TOTAL SUPPLIES	**30,800**	**16,251**	**28,550**	**13,924**	**50,300**
	SERVICES & OTHER CHARGES					
001 000 080 522 10 41 70	MEDICAL SERVICES	1,500	1,422	1,500	1,714	1,500
001 000 080 522 10 41 80	ADVERTISING	300	678	300	722	300
001 000 080 522 10 41 90	OTHER PROFESSIONAL SVCS	0	2,221	0	0	0
001 000 080 522 10 42 10	TELEPHONES, FAX, CELL PHONE	1,650	909	1,650	965	1,600
001 000 080 522 10 42 20	POSTAGE	200	0	200	81	200
001 000 080 522 10 43 00	TRAVEL, LODGING, MEALS	3,200	4,171	3,200	379	3,200
001 000 080 522 10 47 10	ELECTRICITY, GAS	6,000	4,381	6,000	4,769	6,000
001 000 080 522 10 47 20	WATER	200	170	200	199	200
001 000 080 522 10 47 32	STORMWATER	225	199	225	199	250
001 000 080 522 10 48 10	BLDG REPAIRS & MAINTENANCE	7,500	3,338	5,500	2,740	5,000
001 000 080 522 10 48 20	VEHICLE REPAIR & MAINT	7,250	2,353	6,250	4,992	6,250
001 000 080 522 10 48 30	EQUIP REPAIR & MAINTENANCE	3,000	3,134	3,600	2,681	3,500
001 000 080 522 10 49 10	DUES, SUBSCRIPTION, MMBR	1,800	2,531	2,500	1,558	2,500
001 000 080 522 10 49 31	CIVIL SERVICE	500	771	550	1,270	700
001 000 080 522 10 49 32	PRACTICE FUND, VOLUNTEERS	1,250	1,250	1,250	1,250	1,250
001 000 080 522 10 49 33	HAZARD ABATEMENT	300	0	300	169	300
001 000 080 522 10 49 40	REGISTRATION, TUITION	3,200	2,403	3,200	734	3,200
001 000 080 522 10 49 60	CLEANING, LAUNDRY	1,000	370	1,000	418	1,000
	TOTAL OTHER SERVICES & CHARGES	**39,075**	**30,301**	**37,425**	**24,839**	**36,950**
	COMMUNICATION, ALARM, DISPATCH					
001 000 080 528 60 51 00	DISPATCH, ASOTIN COUNTY	2,000	2,920	4,000	3,974	4,000
	TOTAL COMMUNICATION, ALARM, DISPATCH	**2,000**	**2,920**	**4,000**	**3,974**	**4,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	CAPITAL OUTLAY					
001 000 080 594 22 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 080 594 22 63 00	OTHR IMPROVEMENTS TO PROP	55,000	54,627	0	0	0
001 000 080 594 22 63 10	HYDRANT REPLACEMENT	8,000	9,577	8,500	7,925	8,500
001 000 080 594 22 64 10	VEHICLES	198,910	197,848	0	0	0
001 000 080 594 22 64 20	OFFICE & COMPUTER EQUIP	0	0	0	0	0
001 000 080 594 22 64 90	OTHER EQUIPMENT & MACH.	16,250	13,289	0	0	0
001 000 080 594 22 64 91	OTHER EQUIP - FEMA	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**278,160**	**275,341**	**8,500**	**7,925**	**8,500**
	TOTAL FIRE CONTROL	**1,281,445**	**1,182,870**	**865,552**	**826,605**	**1,031,355**
	TOTAL SECURITY PERSONS & PROPERTY	**3,271,405**	**3,039,451**	**2,936,067**	**2,703,461**	**3,146,135**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	ECONOMIC ENVIRONMENT					
	HOUSING & COMMUNITY DEVELOPMENT					
	NUSIANCE CONTROL					
001 000 090 539 20 49 20	FILING FEES	0	0	0	0	0
	TOTAL NUISANCE CONTROL	**0**	**0**	**0**	**0**	**0**
	SALARIES & WAGES					
001 000 090 558 50 10 00	PW DIRECTOR	27,000	26,932	40,005	38,004	29,950
001 000 090 558 50 10 20	INSPECTOR/CODE ENFORCEMEN'	48,000	47,985	49,800	49,484	48,160
	TOTAL SALARIES & WAGES	**75,000**	**74,917**	**89,805**	**87,489**	**78,110**
	PERSONNEL BENEFITS					
001 000 090 558 50 21 00	FICA / MED AID / VEBA	5,750	5,766	6,660	6,222	6,300
001 000 090 558 50 22 00	RETIREMENT	8,550	8,376	10,000	9,230	9,950
001 000 090 558 50 24 00	INDUSTRIAL INSURANCE	2,500	2,534	2,810	2,531	2,250
001 000 090 558 50 26 10	HEALTH INSURANCE	10,500	10,541	14,300	12,857	13,550
001 000 090 558 50 26 20	DENTAL INSURANCE	1,250	1,190	1,300	1,347	1,300
001 000 090 558 50 26 30	VISION INSURANCE	320	277	415	196	225
001 000 090 558 50 26 40	LIFE INSURANCE	215	205	225	205	225
001 000 090 558 50 27 00	UNIFORM & CLOTHING ALLOW	200	200	200	250	250
	TOTAL PERSONNEL BENEFITS	**29,285**	**29,089**	**35,910**	**32,838**	**34,050**
	SUPPLIES					
001 000 090 558 50 31 10	OFFICE SUPPLIES	500	489	500	1,345	1,000
001 000 090 558 50 31 20	FORMS, RECEIPTS	100	49	100	88	100
001 000 090 558 50 31 30	PUBLICATIONS	1,200	98	1,200	117	1,200
001 000 090 558 50 32 00	FUEL	500	239	500	536	500
001 000 090 558 50 35 00	SMALL TOOLS / MINOR EQUIP	3,000	2,779	1,000	1,148	4,000
	TOTAL SUPPLIES	**5,300**	**3,654**	**3,300**	**3,234**	**6,800**
	OTHER SERVICES & CHARGES					
001 000 090 558 50 41 10	CONSULTING ENGINEERING	2,500	0	2,500	0	2,500
001 000 090 558 50 41 70	MEDICAL	0	0	0	0	0

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
001 000 090 558 50 41 80	ADVERTISING	0	177	0	541	600
001 000 090 558 50 42 10	PHONES	1,000	883	1,000	1,469	1,200
001 000 090 558 50 42 20	POSTAGE, UPS	100	0	100	0	100
001 000 090 558 50 43 00	TRAVEL, MEALS, LODGING	2,000	812	2,000	687	2,000
001 000 090 558 50 48 20	VEHICLE REPAIRS & MAINT.	500	0	500	329	1,000
001 000 090 558 50 48 30	EQUIPMENT REPAIRS/MAINT	2,500	2,216	2,500	4,429	2,500
001 000 090 558 50 49 10	DUES, SUBCRIPTION, MMBR	400	385	400	1,254	400
001 000 090 558 50 49 20	FILING & RECORDING FEES	100	75	100	313	350
001 000 090 558 50 49 30	LOCATE SERVICES	500	770	650	567	650
001 000 090 558 50 49 40	REGISTRATION, TUITION	1,500	450	1,500	775	1,500
TOTAL OTHER SERVICES & CHARGES		**11,100**	**5,768**	**11,250**	**10,363**	**12,800**
HOUSING & COMMUNITY DEVEOPMENT, - OTHER						
001 000 090 558 50 51 00	BLDG INSPECTION, CONTRACT	2,000	2,096	1,500	393	1,500
001 000 090 559 30 49 30	OTHER CONTRACT, DEMOLITION	0	0	0	0	0
TOTAL HOUSING & COMMUNITY DEVELOP. - OTHER		**2,000**	**2,096**	**1,500**	**393**	**1,500**
CAPITAL OUTLAY						
001 000 090 594 58 64 10	VEHICLES	0	0	0	0	0
001 000 090 594 58 64 20	OFFICE EQUIPMENT	0	0	0	0	0
001 000 090 594 58 64 30	OFFICE FURNITURE	0	0	0	0	0
001 000 090 594 58 64 90	OTHER EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**
TOTAL HOUSING & COMMUNITY DEVELOPMENT		**122,685**	**115,524**	**141,765**	**134,318**	**133,260**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
PLANNING AND COMMUNITY DEVELOPMENT						
	SUPPLIES					
001 000 100 558 60 31 10	OFFICE SUPPLIES	0	74	0	0	0
001 000 100 558 60 31 20	FORMS, MAPS,ETC.	100	0	100	58	100
	TOTAL SUPPLIES	**100**	**74**	**100**	**58**	**100**
	OTHER SERVICES & CHARGES					
001 000 100 558 60 41 80	ADVERTISING, LEGAL PUB.	200	86	200	262	200
001 000 100 558 60 41 90	PROFESSIONAL SERVICES	500	20	500	0	500
001 000 100 558 60 41 91	OTHR PROF SVCS, MAPPING	0	0	0	0	0
001 000 100 558 60 43 00	TRAVEL, MEALS, LODGING	0	121	0	0	0
001 000 100 558 60 49 10	DUES, SUBSCRIPTIONS, MMBR	0	0	0	0	0
001 000 100 558 60 49 40	REGISTRATION, TUITION	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	**700**	**227**	**700**	**262**	**700**
TOTAL PLANNING & COMMUNITY DEVELOPMENT		**800**	**301**	**800**	**320**	**800**
TOTAL ECONOMIC DEVELOPMENT		**123,485**	**115,825**	**142,565**	**134,638**	**134,060**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	CULTURE & RECREATION					
	PARKS					
	SALARIES & WAGES					
001 000 110 576 80 10 00	PARK CARETAKER	49,400	48,548	50,900	51,473	51,500
001 000 110 576 80 10 10	OVERTIME	2,500	3,502	3,500	3,197	3,500
001 000 110 576 80 11 00	SEASONAL WAGES	13,000	5,425	13,000	7,092	13,000
	TOTAL SALARIES & WAGES	**64,900**	**57,475**	**67,400**	**61,761**	**68,000**
	PERSONNEL BENEFITS					
001 000 110 576 80 21 00	FICA / MED AID / VEBA	4,950	4,246	5,110	4,689	5,375
001 000 110 576 80 22 00	RETIREMENT	6,700	5,715	7,470	6,432	8,575
001 000 110 576 80 23 00	UNEMPLOYMENT INSURANCE	3,000	0	2,000	0	2,000
001 000 110 576 80 24 00	INDUSTRIAL INSURANCE	4,520	2,940	4,300	3,019	3,500
001 000 110 576 80 26 10	HEALTH INSURANCE	22,000	21,016	24,200	24,260	23,250
001 000 110 576 80 26 20	DENTAL INSURANCE	925	858	920	946	950
001 000 110 576 80 26 30	VISION INSURANCE	355	344	365	363	365
001 000 110 576 80 26 40	LIFE INSURANCE	160	148	160	156	160
001 000 110 576 80 27 00	CLOTHING ALLOWANCE	200	200	200	250	250
	TOTAL PERSONNEL BENEFITS	**42,810**	**35,467**	**44,725**	**40,116**	**44,425**
	SUPPLIES					
001 000 110 576 80 31 50	MAINT SUPPLIES	6,000	7,058	7,000	2,904	7,000
001 000 110 576 80 31 51	MAINT SUPPLIES, SKATEPARK	300	25	300	0	300
001 000 110 576 80 31 60	OPERATING SUPP	500	43	500	93	500
001 000 110 576 80 31 61	TREES & PLANTS	600	385	1,000	32	1,000
001 000 110 576 80 31 62	SIGNS	500	2,956	500	0	500
001 000 110 576 80 31 80	CHEMICALS	3,000	1,189	3,000	544	3,000
001 000 110 576 80 32 00	FUEL	4,000	2,586	3,000	2,750	3,000
001 000 110 576 80 35 00	SMALL TOOLS/ MINOR EQUIP	1,000	858	9,000	1,458	2,000
	TOTAL SUPPLIES	**15,900**	**15,100**	**24,300**	**7,781**	**17,300**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
OTHER SERVICES & CHARGES						
001 000 110 576 80 41 70	MEDICAL SERVICES	200	0	200	0	200
001 000 110 576 80 41 90	OTHER PROFESSIONAL SVCS	0	0	0	0	0
001 000 110 576 80 43 00	TRAVEL, LODGING, MEALS	400	125	400	165	400
001 000 110 576 80 45 20	RENTAL EQUIPMENT	0	0	0	0	0
001 000 110 576 80 47 10	ELECTRICITY, GAS	5,000	4,636	5,000	5,577	6,000
001 000 110 576 80 47 20	WATER	19,000	18,706	19,000	17,514	19,000
001 000 110 576 80 48 10	BUILDING/GROUNDS MAINT	6,000	5,204	6,000	6,982	10,000
001 000 110 576 80 48 11	TREE REMOVAL & TRIMMING	2,500	0	3,000	3,231	3,000
001 000 110 576 80 48 20	VEHICLE REPAIRS & MAINT.	3,100	3,278	2,000	98	2,000
001 000 110 576 80 48 30	EQUIPMENT REPAIRS & MAINT	3,000	2,787	5,000	1,705	3,000
001 000 110 576 80 49 10	DUES, SUBSCRIPTIONS, MMBR	100	33	100	143	100
001 000 110 576 80 49 40	REGISTRATION, TUITION	150	120	150	120	150
TOTAL OTHER SERVICES & CHARGES		**39,450**	**34,889**	**40,850**	**35,535**	**43,850**
CAPITAL OUTLAY						
001 000 110 594 76 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
001 000 110 594 76 64 10	VEHICLES	0	0	0	0	0
001 000 110 594 76 64 90	OTHER EQUIPMENT	4,000	4,130	0	0	0
TOTAL CAPITAL OUTLAY		**4,000**	**4,130**	**0**	**0**	**0**
TOTAL PARKS		**167,060**	**147,061**	**177,275**	**145,193**	**173,575**
TOTAL OPERATING EXPENDITURES		**4,188,820**	**3,861,647**	**3,883,972**	**3,585,149**	**4,074,980**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
DEBT SERVICE						
001 000 999 591 18 71 00	DEBT SERVICE - CITY HALL	50,000	50,000	55,000	55,000	55,000
001 000 999 591 22 77 20	DEBT SERVICE - FIRE ENGINE	47,960	47,957	50,425	50,416	53,005
TOTAL DEBT SERVICE		**97,960**	**97,957**	**105,425**	**105,416**	**108,005**
:REST/ DEBT SERVICE COSTS						
001 000 999 592 22 82 00	INTERFUND INTEREST	0	0	0	0	0
001 000 999 592 18 83 00	INTEREST - CITY HALL	46,800	46,794	44,800	44,794	42,600
001 000 999 592 19 84 00	DEBT ISSUE COSTS	0	0	0	0	0
001 000 999 592 22 83 20	INTEREST - FIRE ENGINE	6,370	6,370	3,915	3,911	1,325
NTEREST / DEBT SERVICE COSTS		**53,170**	**53,164**	**48,715**	**48,704**	**43,925**
OTHER FINANCING USES						
001 000 999 597 10 00 10	OP TRF TO 202/ CAPITAL IMP	0	0	0	0	0
001 000 999 597 10 00 20	OP TRF TO CE RESERVE	70,000	70,000	70,000	70,000	70,000
001 000 999 597 17 00 20	OP TRF TO 006/ BENEFIT RSRV	10,000	10,000	50,000	50,000	50,000
001 000 999 597 35 00 10	OP TRF TO STORMWATER/409	0	0	0	0	0
001 000 999 597 42 00 30	OP TRF TO STREETS/ 103	0	0	0	0	0
001 000 999 597 42 00 40	OP TRF TO 105, STREET RESERVE	0	0	0	0	0
TAL OTHER FINANCING USES		**80,000**	**80,000**	**120,000**	**120,000**	**120,000**
TOTAL APPROPRIATED CITY USE		**4,419,950**	**4,092,768**	**4,158,112**	**3,859,269**	**4,346,910**
001 999 001 508 80 00 00	**UNRESERVED ENDING BALANCE**	**479,582**	**1,046,399**	**627,902**	**1,134,702**	**642,913**
001 999 001 508 10 00 00	**RESERVED ENDING BALANCE**	**0**	**0**	**0**	**0**	**0**
TOTAL ENDING CASH BALANCE		**479,582**	**1,046,399**	**627,902**	**1,134,702**	**642,913**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
NON-EXPENDITURES						
	INTERFUND LOAN DISBURSEMENTS					
001 999 001 581 10 20 00	LOANS TO OTHER FUNDS/EMS	0	0	0	0	0
001 999 001 581 10 30 00	LOANS TO OTHER FUNDS/STORM	0	0	0	0	0
001 999 001 581 10 40 00	LOAN TO TBD	0	0	0	0	0
001 999 001 581 20 00 00	LOAN REPAYMENTS ISSUED	0	0	0	0	0
ITERFUND LOAN DISBURSEMENTS		**0**	**0**	**0**	**0**	**0**
	TOTAL NON- EXPENDITURES	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL - CURRENT EXPENSE	**4,899,532**	**5,139,167**	**4,786,014**	**4,993,972**	**4,989,823**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	OTHER FINANCING USES					
004 000 041 597 10 00 00	OP TRF / 006 BENEFIT RESERVE	0	0	0	0	0
004 000 041 597 14 00 40	TRF TO 001 / CITY HALL	0	0	0	0	0
004 000 041 597 35 00 10	TRF TO CE, STORMWATER	0	0	0	0	0
004 000 041 597 42 00 31	OP TRF TO 103	20,000	20,000	0	0	0
004 000 041 597 42 00 32	OP TRF TO 105	0	0	0	0	0
	TOTAL OTHER FINANCING USES	**20,000**	**20,000**	**0**	**0**	**0**
	TOTAL APPROPRIATED CITY USE	**20,000**	**20,000**	**0**	**0**	**0**
004 999 041 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
004 999 041 508 80 00 00	UNRESERVED ENDING BALANCE	609,711	611,289	682,289	686,313	754,066
	TOTAL ESTIMATED ENDING CASH BALANCE	**609,711**	**611,289**	**682,289**	**686,313**	**754,066**
	NON EXPENDITURES					
	INTERFUND LOAN DISBURSEMENT					
004 999 041 581 10 00 00	LOANS TO OTHER FUNDS	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENT	**0**	**0**	**0**	**0**	**0**
	RESIDUAL EQUITY TRANSFERS OUT					
004 999 041 597 00 10 00	RESIDUAL EQUITY TRF/ 001	0	0	0	0	0
	TOTAL RESIDUAL EQUITY TRANSFER OUT	**0**	**0**	**0**	**0**	**0**
	TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL CURRENT EXPENSE RESERVE FUND	**629,711**	**631,289**	**682,289**	**686,313**	**754,066**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
EMPLOYEE BENEFITS RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2014 BUDGET	2014 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
EMPLOYEE BENEFIT RESERVE FUND						
OTHER FINANCING USES						
006 000 042 597 16 00 00	OP TRF / 001, GENERAL	0	0	0	0	0
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
006 999 042 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
006 999 042 508 80 00 00	UNRESERVED ENDING BALANCE	111,116	111,282	161,582	162,265	212,082
TOTAL ESTIMATED ENDING CASH BALANCE		**111,116**	**111,282**	**161,582**	**162,265**	**212,082**
GRAND TOTAL EMPLOYEE BENEFIT RESERVE FUND		**111,116**	**111,282**	**161,582**	**162,265**	**212,082**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
COMMUNITY PROJECTS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
COMMUNITY PROJECTS FUND						
007 000 043 573 90 31 60	OPERATING SUPPLIES	0	0	0	0	0
TOTAL SUPPLIES		**0**	**0**	**0**	**0**	**0**
OTHER SERVICES & CHARGES						
007 000 043 576 90 49 20	FILING & RECORDING FEES	0	0	0	0	0
TTL OTHER SERVICES & CHARGES		**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY						
007 000 043 594 76 61 00	LAND ACQUISITION	0	0	0	0	0
007 000 043 594 76 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES						
007 000 043 597 76 50 00 (	OP TRF TO CE / PARKS	0	0	0	0	0
007 000 043 597 60 00 00	OP TRF / 001, PORT DOCK	0	0	0	0	0
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
007 999 043 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
007 999 043 508 80 00 00	UNRESERVED ENDING BALANCE	38,690	38,968	39,068	39,282	39,218
TOTAL ESTIMATED ENDING CASH BALANCE		**38,690**	**38,968**	**39,068**	**39,282**	**39,218**
GRAND TOTAL COMMUNITY PROJECTS FUND		**38,690**	**38,968**	**39,068**	**39,282**	**39,218**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
NATIONAL NIGHT OUT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
NATIONAL NIGHT OUT FUND						
SUPPLIES						
010 000 066 521 10 31 60	OPERATING SUPPLIES	500	457	500	452	500
TOTAL SUPPLIES		**500**	**457**	**500**	**452**	**500**
OTHER SERVICES & CHARGES						
010 000 066 521 10 44 00	ADVERTISING	0	0	0	0	0
010 000 066 521 10 49 30	OTHER SERVICES	400	35	400	0	400
TOTAL OTHER SERVICES & CHARGES		**400**	**35**	**400**	**0**	**400**
TOTAL EXPENDITURES		**900**	**492**	**900**	**452**	**900**
OTHER FINANCING USES						
010 000 066 597 00 00 00	OP TRANSFERS	0	0	0	0	0
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**900**	**492**	**900**	**452**	**900**
010 999 066 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
010 999 066 508 80 00 00	UNRESERVED ENDING BALANCE	3,047	3,293	2,793	3,212	3,200
TOTAL ESTIMATED ENDING CASH BALANCE		**3,047**	**3,293**	**2,793**	**3,212**	**2,595**
GRAND TOTAL NATIONAL NIGHT OUT FUND		**3,947**	**3,785**	**3,693**	**3,664**	**3,495**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
VICTIM RIGHTS FUND
JANUARY 1, 2018

DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
VICTIM RIGHTS COORDINATION FUND					
SUPPLIES					
011 000 051 521 20 35 00 SMALL TOOL / MINOR EQUIPMEN	2,000	0	14,000	12,236	6,000
TOTAL SUPPLIES	**2,000**	**0**	**14,000**	**12,236**	**6,000**
OTHER SERVICES & CHARGES					
011 000 051 521 20 41 50 PROFESSIONAL SERVICES	4,500	2,750	4,500	3,225	6,500
011 000 051 521 20 43 00 TRAVEL, MEALS, LODGING	1,000	763	2,500	0	2,500
011 000 051 521 20 49 40 REGISTRATION, TUITION	2,500	327	2,000	0	2,000
TOTAL SERVICES & CHARGES	**8,000**	**3,840**	**9,000**	**3,225**	**11,000**
CAPITAL OUTLAY					
011 000 051 594 21 64 20 OFFICE EQUIPMENT	0	0	0	0	0
011 000 051 594 21 64 90 OTHER EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE	**10,000**	**3,840**	**23,000**	**15,461**	**17,000**
011 999 051 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
011 999 051 508 80 00 00 UNRESERVED ENDING BALANCE	40,513	44,406	24,506	30,627	8,306
TOTAL ESTIMATED ENDING CASH BALANCE	**40,513**	**44,406**	**24,506**	**30,627**	**8,306**
GRAND TOTAL VICTIM RIGHTS FUND	**50,513**	**48,246**	**47,506**	**46,089**	**25,306**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
VEHICLE / EQUIP REPLACEMENT FUND
JANUARY 1, 2018

DESCRIPTION		2016 BUDGET	2016 ACTUAL	2017 BUDGET	2016 ACTUAL	2018 ESTIMATE
VEHICLE REPLACEMENT FUND						
OTHER CHARACTERS OF EXPENDITURE						
OPERATING TRANSFERS OUT						
016 000 220 597 14 00 20	OP TRF / CE, EQUIPMENT	0	0	16,500	16,500	0
016 000 220 597 21 00 20	OP TRF / CE, VEHICLES	35,500	35,500	38,000	38,000	38,000
016 000 220 597 21 00 30	OP TRF / CE	0	0	0	0	0
016 000 220 597 22 00 10	OP TRF / FIRE ENGINE DEBT	64,245	64,245	54,330	54,330	54,330
016 000 220 597 42 00 40	OP TRF / 103 VEHICLE	0	0	0	0	0
016 000 220 597 37 00 50	OP TRF / 410	0	0	0	0	0
016 000 220 597 76 00 30	OP TRF / CE LAWNMOWER	0	0	0	0	0
TOTAL OPERATING TRANSFERS		**99,745**	**99,745**	**108,830**	**108,830**	**92,330**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**99,745**	**99,745**	**108,830**	**108,830**	**92,330**
TOTAL APPROPRIATED CITY USE		**99,745**	**99,745**	**108,830**	**108,830**	**92,330**
016 999 220 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
016 999 220 508 80 00 00	UNRESERVED ENDING BALANCI	251,973	257,985	297,155	318,887	387,750
TOTAL ESTIMATED ENDING CASH BALANCE		**251,973**	**257,985**	**297,155**	**318,887**	**387,750**
GRAND TOTAL VEHICLE REPLACEMENT FUND		**351,718**	**357,730**	**405,985**	**427,717**	**480,080**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
D.A.R.E. FUND
JANUARY 1, 2018

DESCRIPTION		2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	D.A.R.E. FUND					
	SUPPLIES					
017 000 063 521 30 31 60	OPERATING SUPPLIES	2,000	0	0	0	0
017 000 063 521 30 31 61	G.R.E.A.T SUPPLIES	0	0	0	0	0
	TOTAL SUPPLIES	**2,000**	**0**	**0**	**0**	**0**
	OTHER SERVICES & CHARGES					
017 000 063 521 30 43 00	TRAVEL, MEALS, LODGING	500	0	0	0	0
017 000 063 521 30 48 20	VEHICLE MAINTENANCE	0	0	0	0	0
017 000 063 521 30 49 40	REGISTRATION, TUITION	250	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	**750**	**0**	**0**	**0**	**0**
	OTHER CHARACTERS OF EXPENDITURE					
	OPERATING TRANSFERS OUT					
017 000 063 597 21 00 10	TRANSFER TO CE	0	0	0	0	0
	TOTAL TRANSFERS OUT	**0**	**0**	**0**	**0**	**0**
	TOTAL OTHER CHARACTERS OF EXPENDITURE	**0**	**0**	**0**	**0**	**0**
	TOTAL APPROPRIATED CITY USE	**2,750**	**0**	**0**	**0**	**0**
017 999 063 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
017 999 063 508 80 00 00	UNRESERVED ENDING BALANCE	2,006	4,778	4,778	4,816	4,808
	TOTAL ESTIMATED ENDING CASH BALANCE	**2,006**	**4,778**	**4,778**	**4,816**	**4,808**
	GRAND TOTAL D.A.R.E. FUND	**4,756**	**4,778**	**4,778**	**4,816**	**4,808**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
1989 MIDTOWN HOUSING CDBG FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
1989 MIDTOWN CDBG HOUSING FUND						
OTHER SERVICES & CHARGES						
037 000 170 514 30 49 20	FILING, RECORDING FEES	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES		**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
037 000 170 597 42 00 61	OP TRF TO 105, STREET RESERV	0	0	0	0	0
037 000 170 597 42 00 60	OP TRF TO STREETS	0	0	7,540	7,609	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**7,540**	**7,609**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**7,540**	**7,609**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**7,540**	**7,609**	**0**
037 999 170 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
037 999 170 508 80 00 00	UNRESERVED ENDING BALANCE	7,540	7,575	35	56	56
TOTAL ESTIMATED ENDING CASH BALANCE		**7,540**	**7,575**	**35**	**0**	**0**
GRAND TOTAL 1989 MIDTOWN CDBG HOUSING FUND		**7,540**	**7,575**	**7,575**	**7,609**	**0**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
RESCUE UNIT ONE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
RESCUE UNIT ONE FUND						
SUPPLIES						
102 000 081 522 70 31 62	PUBLIC RELATIONS SUPPLIES	0	0	0	0	0
102 000 081 522 70 35 00	SMALL TOOLS/ MINOR EQUIP	0	0	2,500	0	3,000
TOTAL SUPPLIES		**0**	**0**	**2,500**	**0**	**3,000**
OTHER SERVICES & CHARGES						
102 000 081 522 70 49 40	PARAMEDIC TRAINING	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES		**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY						
102 000 081 594 22 64 10	VEHICLES	0	0	0	0	0
102 000 081 594 22 64 20	OFFICE EQUIPMENT	0	0	0	0	0
102 000 081 594 22 64 90	OTHER EQUIP & MACHINERY	3000	0	0	0	0
TOTAL CAPITAL OUTLAY		**3,000**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**3,000**	**0**	**2,500**	**0**	**3,000**
102 999 081 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
102 999 081 508 80 00 00	UNRESERVED ENDING BALANCE	5,359	7,984	6,784	9,377	4,984
TOTAL ESTIMATED ENDING CASH BALANCE		**5,359**	**7,984**	**6,784**	**9,377**	**4,984**
GRAND TOTAL RESCUE UNIT ONE FUND		**8,359**	**7,984**	**9,284**	**9,377**	**7,984**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET.	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
STREET MAINTENANCE						
ROADWAY MAINT SUPPLIES & SERVICES						
103 000 130 542 30 31 61	PATCHING MATERIALS	15,000	21,954	15,000	3,263	15,000
103 000 130 542 30 31 62	SEALCOATING MATERIALS	80,000	68,784	80,000	191,877	200,000
103 000 130 542 30 31 64	ALLEY MAINTENANCE	30,000	0	30,000	0	30,000
103 000 130 542 30 31 63	SOUTHWAY BRIDGE SEALCOAT	0	0	0	0	0
TOTAL ROADWAY MAINT SUPPLIES & SERVICES		**125,000**	**90,738**	**125,000**	**195,140**	**245,000**
BRIDGE MAINTENANCE						
103 000 130 542 50 48 40	SOUTHWAY BRIDGE MAINT	2,000	(5416)	2,000	0	2,000
TOTAL BRIDGE MAINTENANCE		**2,000**	**(5,416)**	**2,000**	**0**	**2,000**
SIDEWALK MAINT SUPPLIES & SVCS						
103 000 130 542 61 31 50	SIDEWALK MAINT SUPPLIES	0	0	0	0	0
103 000 130 542 61 48 40	SIDEWALK REPAIRS & MAINT	0	0	10,000	5,319	10,000
TOTAL SIDEWALK MAINT SUPPLIES & SERVICES		**0**	**0**	**10,000**	**5,319**	**10,000**
STREET LIGHTING						
103 000 130 542 63 47 10	STREET LIGHT UTILITY COSTS	136,000	127,448	120,000	83,985	120,000
TOTAL STREET LIGHT SUPPLIES & SERVICES		**136,000**	**127,448**	**120,000**	**83,985**	**120,000**
TRAFFIC CONTROL SUPPLIES & SERVICES						
103 000 130 542 64 31 60	STRIPING & MARKING SUPPLIES	5,000	5,449	5,000	5,726	7,000
103 000 130 542 64 31 61	SIGNS	5,000	2,801	5,000	6,835	7,000
103 000 130 542 64 48 30	SIGNAL MAINTENANCE	1,500	1,027	1,500	760	4,000
TOTAL TRAFFIC CONTROL SUPPLIES & SERVICES		**11,500**	**9,277**	**11,500**	**13,321**	**18,000**
SNOW & ICE CONTROL SUPPLIES & SERVICES						
103 000 130 542 66 31 60	SANDING MATERIALS	3,000	1,518	3,000	15,325	10,000
TOTAL SNOW & ICE CONTROL		**3,000**	**1,518**	**3,000**	**15,325**	**10,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET.	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
STREET CLEANING SUPPLIES & SERVICES						
103 000 130 542 67 47 30	LEWISTON WASTE MANAGEMEN	0	0	0	0	0
103 000 130 542 67 48 20	ST SWEEPER REPAIR & MAINT	7,000	454	7,000	3,451	7,000
TOTAL STREET CLEANING SUPPLIES & SERVICES		**7,000**	**454**	**7,000**	**3,451**	**7,000**
ROADSIDE MAINTENANCE SUPPLIES & SERVICES						
103 000 130 542 70 31 80	WEED SPRAYING / CHEMICALS	2,000	1,595	2,000	0	3,000
103 000 130 542 70 48 11	RIGHT OF WAY MAINTENANCE	1,000	75	1,000	0	1,000
103 000 130 542 70 48 30	SPRAY EQUIP REPAIR & MAINT	200	151	200	0	200
TOTAL ROADSIDE MAINT SUPPLIES & SERVICE		**3,200**	**1,821**	**3,200**	**0**	**4,200**
SALARIES & WAGES						
103 000 130 542 90 10 00	WAGES	182,000	174,691	190,000	184,124	190,750
103 000 130 542 90 10 10	OVERTIME	7,000	9,368	7,000	6,532	7,000
103 000 130 542 90 11 00	SEASONAL WAGES	0	0	0	156	14,500
TOTAL SALARIES & WAGES		**189,000**	**184,059**	**197,000**	**190,811**	**212,250**
PERSONNEL BENEFITS						
103 000 130 542 90 21 00	FICA / MED AID / VEBA	14,500	13,700	15,000	14,704	15,800
103 000 130 542 90 22 00	RETIREMENT	21,250	20,479	22,100	22,378	25,275
103 000 130 542 90 23 00	UNEMPLOYMENT COMPENSATIC	0	0	0	0	0
103 000 130 542 90 24 00	INDUSTRIAL INSURANCE	9,900	7,709	9,520	7,410	7,150
103 000 130 542 90 26 10	HEALTH INSURANCE	66,350	65,237	73,100	68,642	70,300
103 000 130 542 90 26 20	DENTAL INSURANCE	3,100	2,966	3,120	3,025	3,220
103 000 130 542 90 26 30	VISION INSURANCE	1,110	1,107	1,140	1,059	1,110
103 000 130 542 90 26 40	LIFE INSURANCE	540	511	540	499	540
103 000 130 542 90 27 00	UNIFORM, CLOTHING ALLOWAN(	800	800	800	1,000	1,000
TOTAL PERSONNEL BENEFITS		**117,550**	**112,509**	**125,320**	**118,717**	**124,395**
GENERAL MAINTENANCE SUPPLIES & SERVICES						
103 000 130 542 90 31 50	MAINTENANCE SUPPLIES	1,000	933	1,000	1,010	1,000
103 000 130 542 90 31 60	OPERATING SUPPLIES	1,000	0	1,000	61	1,000

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET.	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
103 000 130 542 90 31 61	SAFETY SUPPLIES	1,000	192	1,000	753	1,000
103 000 130 542 90 32 00	FUEL	7,000	4,288	7,000	6,181	7,000
103 000 130 542 90 35 00	SMALL TOOLS/ MINOR EQUIP	2,500	539	2,500	330	2,500
103 000 130 542 90 41 80	ADVERTISING, PUBLICATION	0	193	0	492	0
103 000 130 542 90 43 00	TRAVEL, LODGING, MEALS	800	704	800	768	800
103 000 130 542 90 48 10	BUILDING REPAIRS & MAINT	25,000	0	4,000	2,085	4,000
103 000 130 542 90 48 20	VEHICLE REPAIRS & MAINT	3,000	2,365	43,000	28,397	10,000
103 000 130 542 90 48 30	EQUIPMENT REPAIRS & MAINT	2,000	3,016	2,000	3,052	2,000
103 000 130 542 90 49 10	DUES, SUBSCRIPTIONS, MMBR	100	270	100	298	100
103 000 130 542 90 49 40	REGISTRATION. TUITION	500	240	500	240	500
103 000 130 542 90 49 60	CLEANING , LAUNDRY	300	85	300	240	300
TOTAL GENERAL MAINTENANCE SUPPLIES & SERVICES		**44,200**	**12,825**	**63,200**	**43,907**	**30,200**
	CAPITAL OUTLAY					
103 000 130 594 42 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
103 000 130 594 42 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
103 000 130 594 42 63 10	IMPRV TO PROP - STORMWATER	0	0	0	0	0
103 000 130 594 42 64 10	VEHICLES	0	0	0	0	0
103 000 130 594 42 64 20	OFFICE EQUIPMENT	0	0	0	0	0
103 000 130 594 42 64 90	OTHER MACHINERY & EQUIP	0	0	0	0	0
103 000 130 594 42 66 00	CAPITAL LEASE PURCHASE	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
	TOTAL STREET MAINTENANCE	**638,450**	**535,233**	**667,220**	**669,978**	**783,045**
	ROAD & STREET GENERAL ADMINISTRATION					
	SALARIES & WAGES					
103 000 131 543 30 10 00	GEN ADMINISTRATION WAGES	44,200	45,514	68,200	66,075	48,200
	TOTAL SALARIES & WAGES	**44,200**	**45,514**	**68,200**	**66,075**	**48,200**
	PERSONNEL BENEFITS					
103 000 131 543 30 21 00	FICA / MED AID	3,420	3,468	3,900	3,645	3,775

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET.	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
103 000 131 543 30 22 00	RETIREMENT	5,000	5,063	5,700	5,706	6,120
103 000 131 543 30 24 00	INDUSTRIAL INSURANCE	305	195	260	202	205
103 000 131 543 30 26 10	HEALTH INSURANCE	5,200	5,270	8,680	9,986	10,550
103 000 131 543 30 26 20	DENTAL INSURANCE	625	595	650	462	405
103 000 131 543 30 26 30	VISION	100	80	145	147	160
103 000 131 543 30 26 40	LIFE INSURANCE	110	103	120	103	110
TOTAL PERSONNEL BENEFITS		**14,760**	**14,774**	**19,455**	**20,252**	**21,325**
	SUPPLIES					
103 000 131 543 30 31 10	OFFICE SUPPLIES	150	93	150	149	150
TOTAL SUPPLIES		**150**	**93**	**150**	**149**	**150**
OTHER SERVICES & CHARGES						
103 000 131 518 30 46 00	INSURANCE, PROPERTY	4,500	3,711	4,500	3,352	4,500
103 000 131 518 30 46 00	INSURANCE, LIABILITY	12,000	11,440	13,000	13,610	14,000
103 000 131 543 30 41 20	MANAGEMENT CONSULTANT	1,200	984	1,300	840	1,300
103 000 131 543 30 41 70	MEDICAL SERVICES/DRUG TEST	300	95	300	260	300
103 000 131 543 30 41 80	ADVERTISING, LEGALS	200	0	200	0	200
103 000 131 543 30 41 90	PROFESSIONAL SERVICES	2,500	0	0	0	0
103 000 131 543 30 41 91	WORKER'S COMP MGMT	800	911	1,000	866	1,000
103 000 131 543 30 42 10	TELEPHONES, INTERNET	2,100	2,063	2,100	2,257	2,100
103 000 131 543 30 42 20	POSTAGE	50	20	50	0	50
103 000 131 543 30 47 10	ELECTRICITY, GAS (SHOP)	8,000	6,881	8,000	8,236	8,000
103 000 131 543 30 47 20	WATER	500	307	500	343	500
103 000 131 543 30 47 30	WASTE DISPOSAL - SEWER	600	459	600	459	600
103 000 131 543 30 47 32	STORMWATER	970	966	970	966	1,000
103 000 131 543 30 51 30	STATE AUDIT	5,000	4,510	0	0	5,500
TOTAL OTHER SERVICES & CHARGES		**38,720**	**32,347**	**32,520**	**31,191**	**39,050**
	FACILITIES					
103 000 131 543 50 45 10	BUSINESS OFFICE RENTAL	2,000	2,000	2,000	2,000	2,000
TOTAL FACILITIES		**2,000**	**2,000**	**2,000**	**2,000**	**2,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET.	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
TOTAL ROAD & STREET GENERAL ADMINISTRATION		**99,830**	**94,728**	**122,325**	**119,668**	**110,725**
	DEBT SERVICE - LONG TERM DEBT					
103 000 131 591 42 75 10	DEBT SERVICE - LEASE PURCHA	0	0	0	0	0
	TOTAL LONG TERM DEBT REDEMPTION	**0**	**0**	**0**	**0**	**0**
	INTEREST / DEBT SERVICE COSTS					
103 000 131 592 22 82 00	I/F LOAN INTEREST TO 004	0	0	0	0	0
103 000 131 592 42 83 00	INTEREST/ LT DEBT - LEASE	0	0	0	0	0
	TOTAL INTEREST/ DEBT SERVICE	**0**	**0**	**0**	**0**	**0**
	ROAD & STREET CONSTRUCTION					
	OTHER SERVICES & CHARGES					
103 000 132 595 10 41 11	DESIGN ENGINEERING	20,000	17,495	0	48,444	7,000
103 000 132 595 10 41 12	CONSTRUCTION ENGINEERING	0	0	0	0	0
103 000 132 595 10 41 13	CONSTRUCTION ENG., ASOTIN C	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	**20,000**	**17,495**	**0**	**48,444**	**7,000**
103 000 132 595 20 41 90	RIGHT OF WAY, PROF SVCS	0	0	0	0	0
103 000 132 595 20 61 00	RIGHT OF WAY, LAND ACQUIS	2,600	2,776	0	0	0
	TOTAL RIGHT OF WAY	**2,600**	**2,776**	**0**	**0**	**0**
	CAPITAL OUTLAY, CONSTRUCTION					
103 000 132 595 30 63 00	STREET CONSTRUCTION	20,000	0	0	0	0
103 000 132 595 40 63 00	STORMDRAIN CONSTRUCTION	0	0	0	0	0
103 000 132 595 61 63 00	SIDEWALK CONSTRUCTION	0	0	0	0	0
103 000 132 595 63 63 00	STREETLIGHT CONSTRUCTION	137,700	181,350	0	181,350	0
	TOTAL CAPITAL OUTLAY, CONSTRUCTION	**157,700**	**181,350**	**0**	**181,350**	**0**
	TOTAL CONSTRUCTION	**180,300**	**201,621**	**0**	**229,794**	**7,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET.	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
OTHER CHARACTERS OF EXPENDITURE						
OPERATING TRANSFERS OUT						
103 000 132 597 42 00 50	OP TRF TO 105, RESERVE	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**0**	**0**	**0**	**0**	**0**
TOTAL EXPENDITURES - STREETS		**918,580**	**831,582**	**789,545**	**1,019,440**	**900,770**
TOTAL OPERATING EXPENDITURES		**918,580**	**831,582**	**789,545**	**1,019,440**	**900,770**
TOTAL APPROPRIATED CITY USE		**918,580**	**831,582**	**789,545**	**1,019,440**	**900,770**
103 999 130 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
103 999 130 508 80 00 00	UNRESERVED ENDING BALANCE	67,177	1,412	158,513	152,588	43,552
TOTAL ESTIMATED ENDING CASH BALANCE		**67,177**	**1,412**	**158,513**	**152,588**	**43,552**
OTHER FINANCING USES						
INTERFUND LOAN DISBURSEMENTS						
103 999 130 581 10 00 00	I/F LOAN TO OTHER FUNDS	0	0	0	0	0
103 999 130 581 20 01 00	I/F LOAN PAYMENT TO CE RSRV	0	0	0	0	0
TOTAL INTERFUND LOAN DISBURSEMENTS		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL STREET FUND		**985,757**	**832,994**	**948,058**	**1,172,027**	**944,322**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
TRANSPORTATION BENEFIT DISTRICT FUND
JANUARY 1, 2018

DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
TRANSPORTATION BENEFIT DISTRICT					
OPERATING TRANSFERS OUT					
104 000 134 597 42 00 70 OP TRF TO 103/ PROJECTS	20,000	0	117,406	117,406	120,000
TOTAL OPERATING TRANSFERS	**20,000**	**0**	**117,406**	**117,406**	**120,000**
TOTAL APPROPRIATED CITY USE	**20,000**	**0**	**117,406**	**117,406**	**120,000**
104 999 134 508 10 00 00 RESERVED ENDING BALANCE	331,654	385,599	748,693	797,305	1,174,113
104 999 134 508 80 00 00 UNRESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE	**331,654**	**385,599**	**748,693**	**797,305**	**1,174,113**
NON EXPENDITURES					
TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL STREET DEPARTMENT RESERVE FUND	**351,654**	**385,599**	**866,099**	**914,711**	**1,294,113**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STREET RESERVE FUND
JANUARY 1, 2018

DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
STREET DEPARTMENT RESERVE					
OPERATING TRANSFERS OUT					
105 000 133 597 42 00 50 OP TRF TO 103/ SEALCOATING	0	0	0	0	0
TOTAL OPERATING TRANSFERS	**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE	**0**	**0**	**0**	**0**	**0**
105 999 133 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
105 999 133 508 80 00 00 UNRESERVED ENDING BALANCE	46,812	46,826	47,026	47,203	47,226
TOTAL ESTIMATED ENDING CASH BALANCE	**46,812**	**46,826**	**47,026**	**47,203**	**47,226**
NON EXPENDITURES					
105 999 133 587 42 00 00 RESIDUAL EQUITY TRANSFER	0	0	0	0	0
TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL STREET DEPARTMENT RESERVE FUND	**46,812**	**46,826**	**47,026**	**47,203**	**47,226**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
DRUG ENFORCEMENT FUND
JANUARY 1, 2018

DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
DRUG ENFORCEMENT FUND					
SUPPLIES					
108 000 064 521 23 27 00 UNIFORMS & CLOTHING	0	0	0	0	0
108 000 064 521 23 31 60 OPERATING SUPPLIES	2,000	964	2,000	0	2,000
108 000 064 521 23 35 00 SMALL TOOLS & MINOR EQUIP	12,000	12,199	5,000	4,675	5,000
TOTAL SUPPLIES	**14,000**	**13,163**	**7,000**	**4,675**	**7,000**
OTHER SERVICES & CHARGES					
108 000 064 521 23 43 00 TRAVEL, MEALS, LODGING	4,000	1,616	4,000	0	4,000
108 000 064 521 23 49 40 REGISTRATION, TUITION	2,000	200	2,000	0	2,000
108 000 064 521 49 21 00 JUDGEMENTS & AWARDS	0		0	0	0
TOTAL OTHER SERVICES & CHARGES	**6,000**	**1,816**	**6,000**	**0**	**6,000**
CAPITAL OUTLAY					
108 000 064 594 23 64 20 OFFICE EQUIPMENT	0	0	0	0	0
108 000 064 594 23 64 90 OTHER EQUIPMENT & MACHINEF	0		0	0	0
TOTAL CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**
OTHER FINANCING USES					
OPERATING TRANSFERS					
108 000 064 597 21 00 00 OP TRF/ CE, DRUG OFFICER	0	0	0	0	0
TOTAL OPERATING TRANSFERS	**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES	**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE	**20,000**	**14,979**	**13,000**	**4,675**	**13,000**
108 999 064 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
108 999 064 508 80 00 00 UNRESERVED ENDING BALANCE	23,006	27,004	16,154	23,184	12,504
TOTAL ESTIMATED ENDING CASH BALANCE	**23,006**	**27,004**	**16,154**	**23,184**	**12,504**
NON EXPENDITURES					
108 999 064 586 00 00 00 DUE TO STATE/PROP SEIZURES	0	0	0	0	0
TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
GRAND TOTAL DRUG ENFORCEMENT FUND	**43,006**	**41,983**	**29,154**	**27,859**	**25,504**

CITY OF CLARKSTON
2018 ACTUAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	AMBULANCE / EMS					
	SALARIES & WAGES					
120 000 084 522 70 10 00	FIRE CHIEF	22,640	23,072	24,400	24,347	25,690
120 000 084 522 70 10 10	OVERTIME	49,330	59,694	84,630	53,490	60,000
120 000 084 522 70 11 00	EMT / CAPTAINS	76,790	79,031	78,650	77,320	79,228
120 000 084 522 70 12 00	EMT'S	335,900	330,531	339,400	338,650	347,058
120 000 084 522 70 13 00	SECRETARY	8,415	8,243	8,485	8,315	8,676
120 000 084 522 70 15 00	VOLUNTEERS	20,000	11,665	19,390	13,820	18,500
120 000 084 522 70 16 00	RESERVES	52,000	58,460	84,630	49,414	75,000
120 000 084 522 70 17 00	OUT OF AREA TRANSPORT	48,000	36,378	59,500	30,289	50,000
	TOTAL SALARIES & WAGES	**613,075**	**607,074**	**699,085**	**595,644**	**664,152**
	PERSONNEL BENEFITS					
120 000 084 517 22 26 11	OTHER MED COSTS, LEOFF I	2,500	955	2,500	1,132	2,500
120 000 084 517 22 26 90	HEALTH INS / RETIRED	29,000	26,014	28,020	27,483	30,825
120 000 084 522 70 21 00	FICA / MED AID	44,900	45,347	46,200	44,395	50,800
120 000 084 522 70 22 00	RETIREMENT	32,135	34,890	41,350	34,855	38,500
120 000 084 522 70 22 20	RETIREMENT / VOLUNTEERS	1,300	769	1,000	525	1,000
120 000 084 522 70 23 00	UNEMPLOYMENT	0	0	0	0	0
120 000 084 522 70 24 00	INDUSTRIAL INSURANCE	27,300	33,854	42,440	35,966	40,120
120 000 084 522 70 26 10	HEALTH INSURANCE	130,200	117,093	141,300	114,789	121,620
120 000 084 522 70 26 20	DENTAL INSURANCE	5,840	5,714	5,840	6,088	5,935
120 000 084 522 70 26 30	VISION INSURANCE	2,085	1,890	2,000	1,830	2,000
120 000 084 522 70 26 40	LIFE INSURANCE	2,060	1,890	2,100	2,044	2,100
120 000 084 522 70 26 50	DISABILITY INSURANCE	1,730	1,702	1,730	1,763	1,730
120 000 084 522 70 27 00	UNIFORM / CLOTHING ALLOW	6,000	3,069	6,000	5,142	6,000
	TOTAL PERSONNEL BENEFITS	**285,050**	**273,187**	**320,480**	**276,011**	**303,130**

CITY OF CLARKSTON
2018 ACTUAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	SUPPLIES					
120 000 084 522 70 31 10	OFFICE SUPPLIES	1,250	885	1,250	1,300	1,250
120 000 084 522 70 31 50	MAINTENANCE SUPPLIES	250	91	250	0	250
120 000 084 522 70 31 60	OPERATING SUPPLIES	400	10	400	199	400
120 000 084 522 70 31 61	EMS SUPPLIES	16,830	11,567	16,000	10,673	17,695
120 000 084 522 70 31 62	PUBLIC EDUC. & PUB RELATIO	400	138	400	280	400
120 000 084 522 70 31 63	TRAINING SUPPLIES	3,300	1,186	3,300	1,701	3,000
120 000 084 522 70 32 00	FUEL	14,500	6,816	13,500	8,917	13,000
120 000 084 522 70 35 00	SMALL TOOLS / MINOR EQUIP	2,990	291	1,300	0	1,300
	TOTAL SUPPLIES	**39,920**	**20,984**	**36,400**	**23,071**	**37,295**
	OTHER SERVICES & CHARGES					
120 000 084 522 70 41 20	MANAGEMENT CONSULTANT	3,000	4,106	3,000	13,853	3,750
120 000 084 522 70 41 70	MEDICAL SERVICES	0	0	0	0	0
120 000 084 522 70 41 80	ADVERTISING	0	66	0	86	0
120 000 084 522 70 41 90	BILLING SERVICES	25,960	23,107	25,960	26,407	26,290
120 000 084 522 70 41 91	MGMT CONSULT-WORKERS C	1,000	1,366	1,000	1,300	1,300
120 000 084 522 70 42 10	TELEPHONES, FAX, CELL PHO	2,250	1,818	2,250	1,929	2,250
120 000 084 522 70 42 20	POSTAGE	200	0	200	0	200
120 000 084 522 70 43 00	TRAVEL, LODGING, MEALS	2,400	0	2,100	1,890	2,100
120 000 084 518 30 46 00	INSURANCE, PROPERTY	4,500	4,320	4,500	3,616	4,200
120 000 084 518 60 46 00	INSURANCE, LIABILITY	15,000	15,011	15,000	17,859	18,400
120 000 084 522 70 47 10	ELECTRICITY, GAS	5,600	4,381	5,600	4,769	5,600
120 000 084 522 70 47 20	WATER	380	245	380	199	380
120 000 084 522 70 48 10	BLDG REPAIRS & MAINTENAN(	2,500	710	2,000	1,172	1,750
120 000 084 522 70 48 20	VEHICLE REPAIR & MAINT	12,500	11,432	12,500	31,898	14,000
120 000 084 522 70 48 30	EQUIP REPAIR & MAINTENANC	1,800	2,021	1,800	1,516	1,750
120 000 084 522 70 49 10	DUES, SUBSCRIPTION, MMBR	375	1,022	1,000	742	1,000

CITY OF CLARKSTON
2018 ACTUAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2018

LINE ITEM DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
120 000 084 522 70 49 31 CIVIL SERVICE	900	1,125	900	744	1,000
120 000 084 522 70 49 32 PRACTICE FUND, VOLUNTEER	1,200	1,200	1,200	1,200	1,200
120 000 063 522 70 49 40 REGISTRATION, TUITION	3,250	1,017	3,250	715	3,250
120 000 084 522 70 49 60 CLEANING, LAUNDRY	1,400	633	1,400	703	1,200
120 000 084 522 70 51 30 STATE AUDIT	2,200	2,179	0	0	2,500
TOTAL OTHER SERVICES & CHARGES	**86,415**	**75,759**	**84,040**	**110,599**	**92,120**
COMMUNICATION, ALARM, DISPATCH					
120 000 084 528 60 51 00 DISPATCH, ASOTIN COUNTY	6,000	6,123	7,200	7,222	6,500
TOTAL COMMUNICATION, ALARM, DISPATCH	**6,000**	**6,123**	**7,200**	**7,222**	**6,500**
INTEREST / DEBT SERVICE COSTS					
120 000 084 592 22 82 00 INTERFUND LOAN INTEREST	0	0	0	0	0
120 000 084 592 22 83 10 LOCAL INTEREST	0	0	0	0	0
TOTAL INTEREST / DEBT SERVICE COSTS	**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY					
120 000 084 594 22 62 00 BUILDINGS & STRUCTURES	0	0	0	0	0
120 000 084 594 22 63 00 OTHR IMPROVEMENTS TO PR(	0	0	0	0	0
120 000 084 594 22 64 10 VEHICLES	105,000	0	110,000	0	120,000
120 000 084 594 22 64 20 OFFICE & COMPUTER EQUIP	0	0	0	0	300
120 000 084 594 22 64 90 OTHER EQUIPMENT & MACH.	3,000	2,968	0	0	1,700
TOTAL CAPITAL OUTLAY	**108,000**	**2,968**	**110,000**	**0**	**122,000**
TOTAL OPERATING EXPENDITURES	**1,138,460**	**986,095**	**1,257,205**	**1,012,546**	**1,225,197**

CITY OF CLARKSTON
2018 ACTUAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	OTHER FINANCING USES					
	OPERATING TRANSFERS OUT					
120 000 084 597 11 00 10	TRF TO CE / ELECTION EXP	1,500	1,500	1,500	1500	1500
120 000 084 597 14 00 30	TRF TO CE / ADMIN EXP	7,300	7,085	7,600	7085	7910
120 000 084 597 22 00 10	TRF TO 003/ VEHICLE RPLCMI	42,000	42,000	42,000	42000	42000
	TTL OPERATING TRANSFERS OUT	**50,800**	**50,585**	**51,100**	**50,585**	**51,410**
	TOTAL OTHER FINANCING USES	**50,800**	**50,585**	**51,100**	**50,585**	**51,410**
	TOTAL APPROPRIATED CITY USE	**1,189,260**	**1,036,680**	**1,308,305**	**1,063,131**	**1,276,607**
120 999 084 508 10 00 00	**RESERVED ENDING BALANCE**	**0**	**0**	**0**	**0**	**0**
120 999 084 508 80 00 00	**UNRESERVED ENDING BALAN**	**206,982**	**202,531**	**73,026**	**243,643**	**156,858**
	TOTAL ESTIMATED ENDING CASH BALANCE	**206,982**	**202,531**	**73,026**	**243,643**	**156,858**
	NON EXPENDITURES					
SERVICE - LONG TERM DEBT						
120 999 084 591 22 79 00	LOCAL LOAN PAYMENT	0	0	0	0	0
TOTAL LONG TERM DEBT SERVICE		**0**	**0**	**0**	**0**	**0**
	INTERFUND LOAN DISBURSEMENTS					
120 999 084 581 22 00 00	LOAN PAYMENT	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENTS	**0**	**0**	**0**	**0**	**0**
	TOTAL NON EXPENDITURES					
	GRAND TOTAL EMS FUND	**1,396,242**	**1,239,211**	**1,381,331**	**1,306,774**	**1,433,465**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
EMS CAPITAL RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	EMS CAPITAL RESERVE FUND					
	OTHER FINANCING USES					
121 000 082 597 22 00 10	OP TRF TO EMS /120	105,000	0	110,000	18,500	120,000
	TOTAL OTHER FINANCING USES	**105,000**	**0**	**110,000**	**18,500**	**120,000**
	TOTAL APPROPRIATED CITY USE	**105,000**	**0**	**110,000**	**18,500**	**120,000**
121 999 082 508 00 00 00	ESTIMATED ENDING CASH BAL	39,941	145,019	77,288	169,722	91,388
121 999 082 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	**39,941**	**145,019**	**77,288**	**169,722**	**91,388**
	NON EXPENDITURES					
	INTERFUND LOAN DISBURSEMENT					
121 999 082 581 10 00 00	LOANS TO OTHER FUNDS	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENT	**0**	**0**	**0**	**0**	**0**
	TOTAL NON EXPENDITURES	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL EMS CAPITAL RESERVE FUND	**144,941**	**145,019**	**187,288**	**188,222**	**211,388**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
LODGING TAX FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
LODGING TAX FUND						
OTHER SERVICES & CHARGES						
130 000 211 557 30 44 00	ADVERTISING	0	0	0	0	0
130 000 211 557 30 49 30	CHAMBER TOURISM	0	0	0	0	0
130 000 211 557 30 49 31	HCVA TOURISM PROMOTION	85,000	84,967	85,000	85,000	85,000
130 000 211 557 30 49 32	WINE ALLIANCE, TOURISM	10,000	10,000	0	0	0
130 000 211 573 60 49 32	TOURISM PROMO, SPORTS EVENT	3,750	3,750	3,750	3,614	0
TOTAL OTHER SERVICES & CHARGES		**98,750**	**98,717**	**88,750**	**88,614**	**85,000**
CAPITAL OUTLAY						
130 000 211 594 75 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**0**	**0**	**0**	**0**	**0**
OTHER CHARACTERS OF EXPENDITURE						
OPERATING TRANSFERS OUT						
130 000 211 597 76 00 30	TRF TO CE / PARKS	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**98,750**	**98,717**	**88,750**	**88,614**	**85,000**
130 999 211 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
130 999 211 508 80 00 00	UNRESERVED ENDING BALANCE	552,344	564,621	575,371	576,049	576,506
TOTAL ESTIMATED ENDING CASH BALANCE		**552,344**	**564,621**	**575,371**	**576,049**	**576,506**
GRAND TOTAL STADIUM / CONVENTION CENTER FUND		**651,094**	**663,338**	**664,121**	**664,663**	**661,506**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
MUNICIPAL CAPITAL IMPROVEMENT FUND
JANUARY 1, 2018

DESCRIPTION		2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
MUNICIPAL CAPITAL IMPROVEMENT FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
306 000 240 597 00 00 00	OPERATING TRANSFERS OUT	0	0	0	0	0
306 000 240 597 14 00 01	OP TRF/ CITY HALL IMPROVEMENT	0	0	0	0	0
306 000 240 597 21 00 10	OP TRF / 001, POLICE	0	0	0	0	0
306 000 240 597 22 00 20	OP TRF/ OO1, FIRE	0	0	0	0	0
306 000 240 597 42 00 00	OP TRF / 103, STREETS	0	0	0	0	0
306 000 240 597 76 00 20	OP TRF / 103, PARK IMPROVEMENT	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
306 999 240 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
306 999 240 508 80 00 00	UNRESERVED ENDING BALANCE	270,214	272,545	338,345	334,481	394,345
TOTAL ESTIMATED ENDING CASH BALANCE		**270,214**	**272,545**	**338,345**	**334,481**	**394,345**
GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT		**270,214**	**272,545**	**338,345**	**334,481**	**394,345**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SEWER OPERATIONS & MAINTENANCE FUND						
OTHER SERVICES & CHARGES, GEN ADMIN						
400 000 140 535 10 41 10	CONSULTING ENGINEERING	2,500	0	2,500	3,965	2,500
400 000 140 535 10 41 20	MANAGEMENT CONSULTING	1,500	1,082	1,500	1,154	1,500
400 000 140 535 10 41 80	ADVERTISING, PUBLICATIONS	500	805	500	0	500
400 000 140 535 10 41 91	WORKER'S COMP MGMT	1,200	1,593	1,200	1,516	1,200
400 000 140 535 10 46 30	INSURANCE, PROPERTY	52,000	50,695	52,000	38,628	52,000
400 000 140 535 10 46 60	INSURANCE, LIABILITY	25,000	24,123	27,000	28,699	27,000
400 000 140 535 10 49 20	FILING & RECORDING FEES, COLL.	4,000	1,617	3,000	2,130	3,000
400 000 140 535 10 49 30	BANK FEES	1,500	1,411	1,500	657	1,500
TOTAL OTHER SERVICES & CHARGES		**88,200**	**81,326**	**89,200**	**76,749**	**89,200**
INTERGOVERNMENTAL SERVICES & CHARGES						
400 000 140 535 10 51 10	DOE PERMIT FEE	16,500	15,861	16,500	11,825	16,500
400 000 140 535 10 51 30	STATE AUDIT	8,500	5,681	0	0	8,000
400 000 140 535 10 44 53	EXCISE TAXES	28,000	25,262	28,000	28,287	28,000
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		**53,000**	**46,804**	**44,500**	**40,112**	**52,500**
CUSTOMER SERVICE SALARIES & WAGES						
400 000 140 535 70 10 00	CUSTOMER SERVICE WAGES	84,500	85,538	118,200	108,952	90,350
TOTAL CUSTOMER SERVICE SALARIES & WAGES		**84,500**	**85,538**	**118,200**	**108,952**	**90,350**
PERSONNEL BENEFITS, CUST SERVICE						
400 000 140 535 70 21 00	FICA / MED AID	6,500	6,527	7,600	6,854	7,100
400 000 140 535 70 22 00	RETIREMENT	9,500	9,503	11,100	10,582	11,750
400 000 140 535 70 24 00	INDUSTRIAL INSURANCE	650	421	750	423	450
400 000 140 535 70 26 10	MEDICAL INSURANCE	13,600	13,781	20,350	19,406	20,500
400 000 140 535 70 26 20	DENTAL INSURANCE	1,350	1,269	1,400	1,172	1,150
400 000 140 535 70 26 30	VISION INSURANCE	240	211	305	284	300
400 000 140 535 70 26 40	LIFE INSURANCE	230	219	240	219	230
TOTAL OTHER SERVICES & CHARGES		**32,070**	**31,931**	**41,745**	**38,940**	**41,480**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
OPERATIONS SALARIES & WAGES						
400 000 140 535 80 10 00	WAGES	267,500	261,534	274,700	273,015	278,100
400 000 140 535 80 10 10	OVERTIME	15,000	13,406	15,000	12,833	15,756
400 000 140 535 80 10 20	TEMP WAGES	0	0	0	0	0
TOTAL OPERATIONS SALARIES & WAGES		**282,500**	**274,940**	**289,700**	**285,849**	**293,856**
PERSONNEL BENEFITS, OPERATIONS						
400 000 140 535 80 21 00	FICA / MED AID	21,600	20,703	22,200	22,182	23,500
400 000 140 535 80 22 00	RETIREMENT	31,600	30,336	32,440	33,856	37,350
400 000 140 535 80 23 00	UNEMPLOYMENT	21,000	439	0	0	0
400 000 140 535 80 24 00	INDUSTRIAL INSURANCE	15,000	11,651	15,450	11,560	11,250
400 000 140 535 80 26 10	MEDICAL INSURANCE	84,200	79,603	89,800	80,611	78,800
400 000 140 535 80 26 20	DENTAL INSURANCE	4,610	4,334	4,600	4,606	4,750
400 000 140 535 80 26 30	VISION INSURANCE	1,420	1,296	1,460	1,178	1,200
400 000 140 535 80 26 40	LIFE INSURANCE	800	734	800	760	800
400 000 140 535 80 27 00	CLOTHING & UNIFORMS	1,000	1,000	1,000	1,277	1,250
TOTAL PERSONNEL BENEFITS, OPERATIONS		**181,230**	**150,096**	**167,750**	**156,030**	**158,900**
SUPPLIES						
400 000 140 535 80 31 10	OFFICE SUPPLIES	1,000	982	1,000	1,532	1,200
400 000 140 535 80 31 20	FORMS, RECEIPTS	1,000	686	1,000	668	1,000
400 000 140 535 80 31 50	MAINTENANCE SUPPLIES	500	603	1,000	13	1,000
400 000 140 535 80 31 60	OPERATING SUPPLIES	1,000	1	500	0	500
400 000 140 535 80 31 61	SAFETY SUPPLIES	500	160	4,000	4,034	1,000
400 000 140 535 80 31 62	OPER SUPPLIES, SEWER LINE	1,500	0	1,500	0	1,500
400 000 140 535 80 31 80	CHEMICALS & LAB SUPPLIES	50,000	34,736	40,000	29,624	33,500
400 000 140 535 80 31 82	LAB EQUIPMENT	0	0	0	0	6,500
400 000 140 535 80 32 00	FUEL	6,000	3,134	4,000	4,033	4,000
400 000 140 535 80 35 00	SMALL TOOLS / MINOR EQUIP	8,000	1,846	3,000	2,730	3,000
TOTAL SUPPLIES		**69,500**	**42,148**	**56,000**	**42,634**	**53,200**
OTHER SERVICES & CHARGES, OPERATIONS						
400 000 140 535 80 41 70	MEDICAL SERVICES, DRUG TEST	600	280	400	130	400
400 000 140 535 80 41 90	LAB FEES	3,000	6,378	7,000	1,988	7,000

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
400 000 140 535 80 41 91	OTHER PROFFESIONAL SERVICES	1,000	539	2,000	2,500	2,000
400 000 140 535 80 42 10	TELEPHONES, INTERNET	5,000	5,100	5,000	5,107	5,000
400 000 140 535 80 42 11	ALARMS	1,000	590	1,000	871	1,000
400 000 140 535 80 42 20	POSTAGE	5,500	5,651	6,000	4,868	6,000
400 000 140 535 80 43 00	TRAVEL, MEALS, LODGING	3,000	1,393	2,500	2,096	2,500
400 000 140 535 80 47 10	ELECTRICITY, GAS	160,000	153,509	170,000	145,517	150,000
400 000 140 535 80 47 20	WATER	1,500	1,746	2,000	1,532	2,000
400 000 140 535 80 47 30	GENERATED SLUDGE DISPOSAL	68,000	68,483	80,000	61,240	80,000
400 000 140 535 80 47 31	LANDFILL	3,000	1,238	1,500	1,288	1,500
400 000 140 535 80 47 32	STORMWATER	1,500	1,417	1,500	1,417	1,500
400 000 140 535 80 48 10	BLDG REPAIRS & MAINTENANCE	11,000	10,522	5,000	11,494	5,000
400 000 140 535 80 48 11	SEWER LINE REPAIRS	10,000	388	10,000	8,412	10,000
400 000 140 535 80 48 20	VEHICLE REPAIRS & MAINT	8,500	8,551	8,500	2,395	10,000
400 000 140 535 80 48 21	HYDROFLUSHER REPAIRS & MAIN'	8,000	3,252	8,000	3,598	5,000
400 000 140 535 80 48 30	EQUIPMENT REPAIRS & MAINT	60,000	55,606	50,000	79,529	50,000
400 000 140 535 80 49 10	DUES, SUBSCRIPTIONS, MMBR	500	326	500	531	500
400 000 140 535 80 49 40	REGISTRATION, TUITION	3,000	905	2,000	2,045	2,500
400 000 140 535 80 49 60	CLEANING, LAUNDRY	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		**354,100**	**325,874**	**362,900**	**336,557**	**341,900**
	INTERFUND TRANSACTIONS					
400 000 140 535 80 45 10	OFFICE RENT	4,000	4,000	4,000	4,000	4,000
	TOTAL INTERFUND TRANSACTIONS	**4,000**	**4,000**	**4,000**	**4,000**	**4,000**
	INTEREST/DEBT SERVICE COSTS					
400 000 140 592 80 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL INTEREST/DEBT SERVICE	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY					
400 000 140 594 35 61 00	LAND ACQUISITION	0	0	0	**0**	**0**
400 000 140 594 35 62 00	BUILDINGS & STRUCTURES	0	0	0	**0**	**0**
400 000 140 594 35 63 00	IMPROVEMENT TO REAL PROP	0	0	37,000	33,159	0
400 000 140 594 35 64 10	VEHICLES	0	0	0	27,096	60,000

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
400 000 140 594 35 64 20	OFFICE EQUIPMENT	3,800	3,724	0	0	2,200
400 000 140 594 35 64 90	OTHER MACHINERY & EQUIP	0	3,169	97,500	97,444	10,000
	TOTAL CAPITAL OUTLAY	**3,800**	**6,893**	**134,500**	**157,699**	**72,200**
	TOTAL EXPENDITURES	**1,152,900**	**1,049,550**	**1,308,495**	**1,247,522**	**1,197,586**
	OPERATING TRANSFERS OUT					
400 000 140 597 35 00 10	OP TRF / 402, LINE RESERVE	20,000	20,000	20,000	20,000	20,000
400 000 140 597 35 00 20	OP TRF / 403, CAP RPLCMNT RSRV	20,000	20,000	20,000	20,000	20,000
400 000 140 597 35 00 30	OP TRF / 401, EQUIP RESERVE	20,000	20,000	20,000	20,000	20,000
400 000 140 597 35 00 40	OP TRF / 406, 2011 BOND	345,000	345,000	340,000	340,000	347,000
400 000 140 597 35 00 41	OP TRF / 407, PWTF LOAN	355,000	355,000	365,000	365,000	370,000
400 000 140 597 35 00 43	OP TRF / 408, L9700039, SRF	38,600	38,600	38,600	38,600	19,300
400 000 140 597 35 00 44	OP TRF 408/ SRF LOAN L1200009	44,100	44,100	44,800	44,100	44,100
	TOTAL OPERATING TRANSFERS OUT	**842,700**	**842,700**	**848,400**	**847,700**	**840,400**
	TOTAL OTHER FINANCING USES	**842,700**	**842,700**	**848,400**	**847,700**	**840,400**
	TOTAL APPROPRIATED CITY USE	**1,995,600**	**1,892,250**	**2,156,895**	**2,095,222**	**2,037,986**
400 999 140 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
400 999 140 508 80 00 00	UNRESERVED ENDING BALANCE	735,778	766,755	633,860	709,353	731,920
	TOTAL ESTIMATED ENDING CASH BALANCE	**735,778**	**766,755**	**633,860**	**709,353**	**731,920**
	NON-EXPENDITURES					
	INTERFUND LOAN DISBURSEMENTS					
400 999 140 581 20 00 00	LOAN PAYMENT	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENTS	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL SEWER O & M FUND	**2,731,378**	**2,659,005**	**2,790,755**	**2,804,575**	**2,769,906**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER EQUIPMENT RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SEWER EQUIPMENT RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
401 000 141 597 35 00 12	OP TRF TO 400/VEHICLES	0	0	26,000	26,000	60,000
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**26,000**	**26,000**	**60,000**
TOTAL OTHER FINANCING USES		**0**	**0**	**26,000**	**26,000**	**60,000**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**26,000**	**26,000**	**60,000**
401 999 141 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
401 999 141 508 80 00 00	UNRESERVED ENDING BALANCE	116,936	116,933	111,383	111,743	71,883
TOTAL ESTIMATED ENDING CASH BALANCE		**116,936**	**116,933**	**111,383**	**111,743**	**71,883**
GRAND TOTAL SEWER EQUIPMENT RESERVE		**116,936**	**116,933**	**137,383**	**137,743**	**131,883**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER LINE RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SEWER LINE RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
402 000 142 597 35 00 13	OP TRF/400 LAND PURCHASE	0	0	0	0	0
402 000 142 597 35 00 32	OP TRF/400 LINE CONSTRUCTIOI	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
402 999 142 508 00 00 00	ESTIMATED ENDING CASH BAL	524,459	524,271	546,771	548,517	569,271
402 999 142 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		**524,459**	**524,271**	**546,771**	**548,517**	**569,271**
NON EXPENDITURES						
INTERFUND LOAN DISBURSEMENTS						
402 999 142 581 10 00 00	I/F LOANS TO OTHER FUNDS	0	0	0	0	0
TTL I/F LOAN DISBURSEMENTS		**0**	**0**	**0**	**0**	**0**
TOTAL NON EXPENDITURES		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL SEWER LINE RESERVE FUND		**524,459**	**524,271**	**546,771**	**548,517**	**569,271**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER CAPITAL REPLACEMENT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SEWER CAPITAL REPLACEMENT FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
403 000 143 597 35 00 20	OP TRF / 401, EQUIP RESERVE	0	0	0	0	0
403 000 143 597 35 00 30	OP TRF / 400, SEWER O & M	0	0	0	0	0
403 000 143 587 35 00 40	EQUITY TRANSFER / 404	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
403 999 143 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
403 999 143 508 80 00 00	UNRESERVED ENDING BALANC	102,045	102,124	122,424	122,976	142,874
TOTAL ESTIMATED ENDING CASH BALANCE		**102,045**	**102,124**	**122,424**	**122,976**	**142,874**
GRAND TOTAL SEWER CAPITAL REPLACEMENT RESERVE		**102,045**	**102,124**	**122,424**	**122,976**	**142,874**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER RESERVE FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SEWER RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
404 000 144 597 35 00 14	OP TRF / 400	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**0**	**0**	**0**
404 999 144 508 00 00 00	ESTIMATED ENDING CASH BAL	121,782	95,349	124,346	129,769	129,946
404 999 144 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		**121,782**	**123,746**	**124,346**	**129,769**	**129,946**
GRAND TOTAL SEWER RESERVE		**121,782**	**123,746**	**124,346**	**129,769**	**129,946**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER CONSTRUCTION FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SEWER CONSTRUCTION FUND						
INTEREST/DEBT SERVICE COSTS						
405 000 145 592 35 84 00	DEBT ISSUANCE COSTS	0	0	0	0	0
TOTAL INTEREST/DEBT COSTS		**0**	**0**	**0**	**0**	**0**
CAPITAL OUTLAY						
405 000 145 594 35 63 00	IMPROVEMENTS TO PROPERTY	343,000	52,635	195,000	134,575	0
405 000 145 594 35 63 10	DESIGN ENGINEERING	50,000	37,170	0	0	0
405 000 145 594 35 63 20	CONSTRUCTION ENGINEERING	0	3,225	18,000	15,805	0
TOTAL CAPITAL OUTLAY		**393,000**	**93,030**	**213,000**	**150,380**	**0**
TOTAL EXPENDITURES		**393,000**	**93,030**	**213,000**	**150,380**	**0**
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
405 000 145 597 35 00 10	TRF TO DEBT SVC	0	0	0	0	0
405 000 145 597 35 00 50	TRF TO 400/ REIMBURSE	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**
TOTAL APPROPRIATED CITY USES		**393,000**	**93,030**	**213,000**	**150,380**	**0**
405 999 145 508 10 00 00	RESERVED ENDING BALANCE	19	300,678	88,178	151,811	121,073
405 999 145 508 80 00 00	UNRESERVED END BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		**19**	**300,678**	**88,178**	**151,811**	**121,073**
GRAND TOTAL SEWER RESERVE		**393,019**	**393,708**	**301,178**	**302,190**	**121,073**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SEWER REVENUE BOND FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SEWER REVENUE BOND FUND						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
406 000 146 591 35 72 00	2011 BOND PRINCIPAL	50,000	50,000	50,000	50,000	55,000
406 000 146 591 35 72 10	2013 BOND PRINCIPAL	70,000	70,000	70,000	70,000	75,000
TOTAL GENERAL LT DEBT REDEMPTION		**120,000**	**120,000**	**120,000**	**120,000**	**130,000**
INTEREST & OTHER DEBT SERVICE COSTS						
406 000 146 592 35 83 30	2011 BOND INTEREST	81,540	81,537	80,300	80,288	78,800
406 000 146 592 35 83 40	2013 BOND INTEREST	138,725	138,724	137,820	137,814	136,950
406 000 146 592 35 89 00	OTHER DEBT SERVICE COSTS	300	0	500	1,800	1,000
TOTAL INTEREST/DEBT SERVICE COSTS		**220,565**	**220,261**	**218,620**	**219,901**	**216,750**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**340,565**	**340,261**	**338,620**	**339,901**	**346,750**
TOTAL APPROPRIATED CITY USE		**340,565**	**340,261**	**338,620**	**339,901**	**346,750**
406 999 146 508 10 00 00	RESERVED ENDING BALANCE	345,000	345,000	345,000	345,000	345,000
406 999 146 508 80 00 00	UNRESERVED END BALANCE	7,288	11,835	16,215	15,677	18,165
TOTAL ESTIMATED ENDING CASH BALANCE		**352,288**	**356,835**	**361,215**	**360,677**	**363,165**
GRAND TOTAL PWTF LOANS - SEWER		**692,853**	**697,096**	**699,835**	**700,579**	**709,915**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
PWTF LOAN FUND - SEWER
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
PWTF LOAN FUND - SEWER						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
407 000 147 591 35 79 20	PWTF LOAN #PC12-951-035, PRINC	349,750	349,746	349,750	349,746	349,750
TOTAL GENERAL LT DEBT REDEMPTION		**349,750**	**349,746**	**349,750**	**349,746**	**349,750**
INTEREST & OTHER DEBT SERVICE COSTS						
407 000 147 592 35 83 20	PWTF LOAN #PC12-951-035, INT	22,750	22,733	21,900	21,859	20,990
407 000 147 592 35 89 00	OTHER DEBT SERVICE COSTS	0	0	0	0	0
TOTAL INTEREST/DEBT SERVICE COSTS		**22,750**	**22,733**	**21,900**	**21,859**	**20,990**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**372,500**	**372,479**	**371,650**	**371,605**	**370,740**
TOTAL APPROPRIATED CITY USE		**372,500**	**372,479**	**371,650**	**371,605**	**370,740**
407 999 147 508 80 00 00	UNRESERVED END BALANCE	10,544	10,631	3,981	4,653	3,995
407 999 147 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		**10,544**	**10,631**	**3,981**	**4,653**	**3,335**
GRAND TOTAL PWTF LOANS - SEWER		**383,044**	**383,110**	**375,631**	**376,257**	**374,075**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SRF LOAN FUND - SEWER
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SRF LOAN FUND - SEWER						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
408 000 148 591 35 72 20	SRF LOAN PRINCIPAL, L9700039	35,065	35,064	36,590	36,588	18,886
408 000 148 912 35 72 30	SRF LOAN PRINCIPAL, L1200	28,860	28,857	29,620	29,617	30,400
TOTAL GENERAL LT DEBT REDEMPTION		**63,925**	**63,921**	**66,210**	**66,205**	**49,286**
INTEREST & OTHER DEBT SERVICE COSTS						
408 000 148 592 35 83 20	SRF LOAN INTEREST, L9700039	3,525	3,520	2,000	1,996	410
408 000 148 592 35 83 30	SRF LOAN INTEREST, L1200	15,155	15,152	14,400	14,392	13,615
408 000 148 592 35 84 00	OTHER DEBT SERVICE COSTS	200	0	200	0	200
TOTAL INTEREST/DEBT SERVICE COSTS		**18,880**	**18,672**	**16,600**	**16,388**	**14,225**
TOTAL OTHER CHARACTERS OF EXPENDITURE		**82,805**	**82,593**	**82,810**	**82,593**	**63,511**
TOTAL APPROPRIATED CITY USE		**82,805**	**82,593**	**82,810**	**82,593**	**63,511**
408 999 148 508 10 00 00	RESERVED ENDING BALANCE	82,600	82,600	82,600	82,600	82,600
408 999 148 508 80 00 00	UNRESERVED ENDING BALANCI	3,672	3,697	3,987	4,246	4,784
TOTAL ESTIMATED ENDING CASH BALANCE		**86,272**	**86,297**	**86,587**	**86,846**	**87,384**
GRAND TOTAL SRF LOAN FUND - SEWER		**169,077**	**168,890**	**169,397**	**169,439**	**150,895**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
STORMWATER OPERATIONS & MAINTENANCE FUND						
CUSTOMER SERVICE SALARIES & WAGES						
409 000 049 531 10 10 00	CUSTOMER SERVICE WAGES	14,800	14,642	15,500	15,089	15,510
TOTAL CUSTOMER SERVICE SALARIES & WAGES		**14,800**	**14,642**	**15,500**	**15,089**	**15,510**
PERSONNEL BENEFITS, CUST SERVICE						
409 000 049 531 10 21 00	FICA / MED AID /VEBA	1,130	1,119	1,185	1,183	1,250
409 000 049 531 10 22 00	RETIREMENT	1,650	1,625	1,730	1,788	1,970
409 000 049 531 10 24 00	INDUSTRIAL INSURANCE	145	91	150	89	95
409 000 049 531 10 26 10	MEDICAL INSURANCE	3,700	3,653	3,930	3,904	3,820
409 000 049 531 10 26 20	DENTAL INSURANCE	290	273	300	286	295
409 000 049 531 10 26 30	VISION INSURANCE	80	57	80	57	57
409 000 049 531 10 26 40	LIFE INSURANCE	50	47	50	47	49
TOTAL OTHER SERVICES & CHARGES		**7,045**	**6,865**	**7,425**	**7,354**	**7,536**
SUPPLIES						
409 000 049 531 10 31 10	OFFICE SUPPLIES	800	685	800	651	800
409 000 049 531 10 31 20	FORMS, RECEIPTS	1,000	686	1,000	668	1,000
409 000 049 531 10 31 50	MAINTENANCE SUPPLIES	400	761	400	0	400
TOTAL SUPPLIES		**2,200**	**2,132**	**2,200**	**1,319**	**2,200**
OTHER SERVICES & CHARGES, OPERATIONS						
409 000 049 531 10 41 10	CONSULTING ENGINEERING	0	0	0	0	0
409 000 049 531 10 41 80	ADVERTISING, PUBLICATIONS	100	100	100	214	100
409 000 049 531 10 41 91	OTHER PROFESSIONAL SERVIC	0	0	0	0	0
409 000 049 531 10 42 10	TELEPHONES	300	0	300	0	300
409 000 049 531 10 42 20	POSTAGE	4,800	4,640	4,800	3,922	4,800
409 000 049 531 10 44 53	EXCISE TAXES	5,000	4,477	5,000	4,994	5,000
409 000 049 531 10 45 10	OFFICE RENT	2,000	2,000	2,000	2,000	2,000
409 000 049 531 10 46 30	INSURANCE, PROPERTY	0	0	0	0	0

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
409 000 049 531 10 46 60	INSURANCE, LIABILITY	3,000	3,000	3,400	2,000	3,400
409 000 049 531 10 47 30	LANDFILL SWEEPINGS	6,000	7,268	6,000	8,829	6,000
409 000 049 531 10 48 30	EQUIPMENT REPAIR	350	331	0	761	0
409 000 049 531 10 49 20	FILING & RECORDING FEES, CC	3,000	1,617	2,500	2,130	2,500
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		**24,550**	**23,433**	**24,100**	**24,849**	**24,100**
INTERGOVERNMENTAL SERVICES & CHARGES						
409 000 049 531 10 49 10	STORMWATER INTERLOCAL	288,000	286,060	288,000	294,643	290,000
409 000 049 531 10 49 30	BANK FEES	1,000	1,391	1,200	667	1,200
409 000 049 531 10 51 10	STORMWATER PERMIT	5,200	5,167	3,000	2,895	3,000
409 000 049 531 10 51 30	STATE AUDIT	2,000	1,314	0	0	2,000
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		**296,200**	**293,932**	**292,200**	**298,205**	**296,200**
CAPITAL OUTLAY						
409 000 049 594 31 61 00	LAND ACQUISITION	0	0	0	**0**	**0**
409 000 049 594 31 62 00	BUILDINGS & STRUCTURES	0	0	0	**0**	**0**
409 000 049 594 31 63 00	IMPROVEMENT TO REAL PROP	50,000	0	0	1,268	0
409 000 049 594 31 63 10	DESIGN ENGINEERING	0	0	0	12,418	0
409 000 049 594 31 63 20	CONSTRUCTION ENGINEERING	0	0	0	0	0
409 000 049 594 31 64 10	VEHICLES	0	0	0	0	0
409 000 049 594 31 64 20	OFFICE EQUIPMENT	3,750	3,724	0	0	0
409 000 049 594 31 64 90	OTHER MACHINERY & EQUIP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**53,750**	**3,724**	**0**	**13,686**	**0**
TOTAL EXPENDITURES		**398,545**	**344,728**	**341,425**	**360,501**	**345,546**
OPERATING TRANSFERS OUT						
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**0**	**0**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**0**	**0**	**0**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
TOTAL APPROPRIATED CITY USE		**398,545**	**344,728**	**341,425**	**360,501**	**345,546**
409 999 049 508 80 00 00	UNRESERVED END BALANCE	14,032	27,052	36,827	10,908	54,890
409 999 049 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		**14,032**	**27,052**	**36,827**	**10,908**	**54,890**
NON-EXPENDITURES						
INTERFUND LOAN DISBURSEMENTS						
409 999 049 581 20 00 00	LOAN PAYMENT	0	0	0	0	0
TOTAL INTERFUND LOAN DISBURSEMENTS		**0**	**0**	**0**	**0**	**0**
GRAND TOTAL STORMWATER O & M FUND		**412,577**	**371,780**	**378,252**	**371,410**	**400,436**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2017

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SANITATION OPERATIONS & MAINTENANCE FUND						
OTHER SERVICES & CHARGES, GEN ADMIN						
410 000 150 537 10 41 20	MANAGEMENT CONSULTING	1,200	1,262	1,200	1,274	1,200
410 000 150 537 10 41 91	WORKER'S COMP MGMT	1,200	1,366	1,200	1,300	1,200
410 000 150 537 10 46 30	INSURANCE, PROPERTY	7,500	7,007	7,500	6,477	7,500
410 000 150 537 10 46 60	INSURANCE, LIABILITY	22,000	21,716	24,500	25,835	26,000
410 000 150 537 10 49 20	FILING, RECORDING FEE, COLLEC	4,000	1,617	350	2,130	1,500
410 000 150 537 10 49 30	BANK FEES	1,200	1,406	1,400	647	1,400
TOTAL OTHER SERVICES & CHARGES		**37,100**	**34,374**	**36,150**	**37,663**	**38,800**
INTERGOVERNMENTAL SERVICES & CHARGES						
410 000 150 537 10 51 30	STATE AUDIT	5,000	3,446	0	0	5,000
410 000 150 537 10 44 53	EXCISE & B&O TAXES	21,000	22,738	24,000	23,673	25,000
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		**26,000**	**26,184**	**24,000**	**23,673**	**30,000**
CUSTOMER SERVICE SALARIES & WAGES						
410 000 150 537 70 10 00	CUSTOMER SERVICE WAGES	84,500	85,155	117,300	108,412	90,200
TOTAL CUSTOMER SERVICE SALARIES & WAGES		**84,500**	**85,155**	**117,300**	**108,412**	**90,200**
PERSONNEL BENEFITS, CUST SERVICE						
410 000 150 537 70 21 00	FICA / MED AID /VEBA	6,500	6,498	7,550	6,824	7,125
410 000 150 537 70 22 00	RETIREMENT	9,500	9,460	11,100	10,533	11,500
410 000 150 537 70 24 00	INDUSTRIAL INSURANCE	650	419	630	422	440
410 000 150 537 70 26 10	MEDICAL INSURANCE	13,500	13,742	20,300	19,339	19,860
410 000 150 537 70 26 20	DENTAL INSURANCE	1,325	1,265	1,400	1,167	1,125
410 000 150 537 70 26 30	VISION INSURANCE	240	210	340	283	300
410 000 150 537 70 26 40	LIFE INSURANCE	225	218	240	218	230
TOTAL OTHER SERVICES & CHARGES		**31,940**	**31,812**	**41,560**	**38,786**	**40,580**
OPERATIONS SALARIES & WAGES						
410 000 150 537 80 10 00	WAGES	295,000	299,003	301,500	308,827	310,800
410 000 150 537 80 10 10	OVERTIME	6,000	6,479	6,500	4,481	8,900
TOTAL OPERATIONS SALARIES & WAGES		**301,000**	**305,482**	**308,000**	**313,308**	**319,700**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2017

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
PERSONNEL BENEFITS, OPERATIONS						
410 000 150 537 80 21 00	FICA / MED AID /VEBA	22,900	22,655	23,700	23,586	25,450
410 000 150 537 80 22 00	RETIREMENT	33,500	33,337	34,600	34,743	40,275
410 000 150 537 80 23 00	UEMPLOYMENT INSURANCE	0	0	0	0	0
410 000 150 537 80 24 00	INDUSTRIAL INSURANCE	16,700	13,423	15,850	13,550	13,650
410 000 150 537 80 26 10	MEDICAL INSURANCE	109,000	108,219	120,800	103,510	95,750
410 000 150 537 80 26 20	DENTAL INSURANCE	5,200	4,990	5,165	5,087	5,300
410 000 150 537 80 26 30	VISION INSURANCE	2,000	1,907	1,960	1,593	1,475
410 000 150 537 80 26 40	LIFE INSURANCE	860	860	850	826	885
410 000 150 537 80 27 00	CLOTHING & UNIFORMS	1,000	1,000	1,000	1,337	1,500
TOTAL PERSONNEL BENEFITS, OPERATIONS		**191,160**	**186,391**	**203,925**	**184,233**	**184,285**
	SUPPLIES					
410 000 150 537 80 31 10	OFFICE SUPPLIES	500	778	500	651	500
410 000 150 537 80 31 20	FORMS, RECEIPTS	800	686	800	668	800
410 000 150 537 80 31 50	MAINTENANCE SUPPLIES	4,500	4,817	4,500	5,146	4,500
410 000 150 537 80 31 60	OPERATING SUPPLIES	500	376	500	432	500
410 000 150 537 80 31 61	SAFETY SUPPLIES	1,000	827	1,000	723	1,000
410 000 150 537 80 32 00	FUEL	36,000	25,935	30,000	32,126	30,000
410 000 150 537 80 35 00	SMALL TOOLS/ MINOR EQUIP	3,300	1,814	3,300	1,693	6,000
410 000 150 537 80 35 10	TOTES	15,000	13,842	16,000	0	16,000
	TOTAL SUPPLIES	**61,600**	**49,075**	**56,600**	**41,438**	**59,300**
OTHER SERVICES & CHARGES, OPERATIONS						
410 000 150 537 80 41 70	MEDICAL SERVICES, DRUG TEST	300	523	400	495	400
410 000 150 537 80 42 10	TELEPHONES	800	0	800	0	800
410 000 150 537 80 42 20	POSTAGE	4,600	4,726	4,800	3,922	4,800
410 000 150 537 80 43 00	TRAVEL, LODING, MEALS	0	0	0	0	0
410 000 150 537 80 41 80	ADVERTISING	400	424	500	0	500
410 000 150 537 80 45 30	EQUIPMENT RENTAL	500	0	500	975	500
410 000 150 537 80 47 30	LANDFILL DISPOSAL CHARGES	255,000	242,706	255,000	244,006	255,000
410 000 150 537 80 47 31	YARDWASTE DISPOSAL CHGS'	60,000	59,358	65,000	60,360	65,000

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2017

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
410 000 150 537 80 48 20	VEHICLE REPAIRS & MAINT	35,000	21,988	35,000	56,589	40,000
410 000 150 537 80 48 30	EQUIPMENT REPAIRS & MAINT	5,000	7,304	5,000	-601	5,000
410 000 150 537 80 49 10	DUES, SUBSCRIPTIONS, MMBRSHI	100	204	100	102	100
410 000 150 537 80 49 40	REGISTRATION, TUITION	0	0	0	0	0
410 000 150 537 80 49 60	CLEANING, LAUNDRY	1,000	1,148	1,000	757	1,000
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		**362,700**	**338,381**	**368,100**	**366,605**	**373,100**
INTERFUND TRANSACTIONS						
410 000 150 537 80 45 10	OFFICE RENT	4,000	4,000	4,000	4,000	4,000
410 000 150 537 80 45 20	SHOP RENT	20,000	20,000	20,000	20,000	20,000
TOTAL INTERFUND		**24,000**	**24,000**	**24,000**	**24,000**	**24,000**
DEBT SERVICE						
410 000 150 591 37 79 00	LOCAL LOAN PAYMENT	27,280	27,280	28,700	28,679	30,150
TOTAL DEBT SERVICE		**27,280**	**27,280**	**28,700**	**28,679**	**30,150**
INTEREST & OTHER DEBT COSTS						
410 000 150 592 37 82 00	INTERFUND LOAN INTEREST	0	0	0	0	0
410 000 150 592 37 83 10	INTEREST	8,630	8,626	7,230	7,227	5,760
TOTAL INTEREST & OTHER DEBT COSTS		**8,630**	**8,626**	**7,230**	**7,227**	**5,760**
CAPITAL OUTLAY						
410 000 150 594 37 63 00	IMPROVEMENT TO REAL PROP	0	0	0	0	0
410 000 150 594 37 64 10	VEHICLES	0	0	0	10,867	0
410 000 150 594 37 64 20	OFFICE EQUIPMENT	3,800	3,724	0	0	0
410 000 150 594 37 64 90	OTHER MACHINERY & EQUIP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		**3,800**	**3,724**	**0**	**10,867**	**0**
TOTAL EXPENDITURES		**1,159,710**	**1,120,484**	**1,215,565**	**1,184,891**	**1,195,875**
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
410 000 150 597 37 00 10	OP TRF / 411, EQUIP RESERVE	20,000	20,000	20,000	20,000	20,000
TOTAL OPERATING TRANSFERS OUT		**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
TOTAL OTHER FINANCING USES		**20,000**	**20,000**	**20,000**	**20,000**	**20,000**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2017

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
	TOTAL APPROPRIATED CITY USE	**1,179,710**	**1,140,484**	**1,235,565**	**1,204,891**	**1,215,875**
410 999 150 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
410 999 150 508 80 00 00	UNRESERVED ENDING BALANCE	34,933	97,707	55,442	128,219	101,782
	TOTAL ESTIMATED ENDING CASH BALANCE	**34,933**	**97,707**	**55,442**	**128,219**	**101,782**
	NON EXPENDITURES					
410 999 150 581 20 00 10	INTERFUND LOAN PAYMENT	0	0	0		
410 999 150 589 30 00 00	DUE TO DOR - REFUSE TAX	34,000	40,639	40,000	45,555	43,500
	TOTAL NON EXPENDITURES	**34,000**	**40,639**	**40,000**	**45,555**	**43,500**
	GRAND TOTAL SANITATION O & M FUND	**1,248,643**	**1,278,830**	**1,331,007**	**1,378,665**	**1,361,157**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
SANITATION EQUIPMENT FUND
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
SANITATION EQUIPMENT RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
411 000 151 597 00 00 00	OPERATING TRANSFER OUT	0	0	11,000	11,000	0
TOTAL OPERATING TRANSFERS OUT		**0**	**0**	**11,000**	**11,000**	**0**
TOTAL OTHER FINANCING USES		**0**	**0**	**11,000**	**11,000**	**0**
TOTAL APPROPRIATED CITY USE		**0**	**0**	**11,000**	**11,000**	**0**
411 999 151 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
411 999 151 508 80 00 00	UNRESERVED ENDING BALAN(	21,416	21,375	30,425	30,579	50,575
TOTAL ESTIMATED ENDING CASH BALANCE		**21,416**	**21,375**	**30,425**	**30,579**	**50,575**
GRAND TOTAL SANITATION EQUIPMENT RESERVE		**21,416**	**21,375**	**41,425**	**41,579**	**50,575**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 FINAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
AGENCY FUND - TRUST ACCOUNT						
635 999 260 508 80 00 00	EST ENDING CASH BALANCE	0	0	(4,497)	(5,230)	0
TOTAL ESTIMATED ENDING CASH BALANCE		**0**	**(4,497)**	**(4,497)**	**(5,230)**	**0**
NON EXPENDITURES						
AGENCY DISBURSEMENTS						
635 999 260 589 01 00 00	DUE TO ST , BLDG PERMIT SURCHG	0	198	0	0	0
635 999 260 589 12 00 00	LAB - BLOOD/BREATH	0	0	0	0	0
635 999 260 589 82 00 00	VEHICLE FRAUD	0	49	0	104	0
635 999 260 589 83 00 00	TRAUMA CARE	0	857	0	1,147	0
635 999 260 589 83 01 00	AUTO THEFT PREVENTION	0	1,677	0	2,248	0
635 999 260 589 83 02 00	TRAUMATIC BRAIN INJURY	0	285	0	406	0
635 999 260 589 88 00 00	DUE TO STATE, PSEA 3	0	506	0	434	0
635 999 260 589 89 01 00	HIWAY SAFETY ACCOUNT	0	104	0	65	0
635 999 260 589 89 05 00	DEATH INVESTIGATIONS	0	85	0	27	0
635 999 260 589 89 09 00	HIWAY PATROL ACCOUNT	0	481	0	154	0
635 999 260 589 89 12 00	ACCESSIBLE COMMUNITIES	0	100	0	0	0
635 999 260 589 89 13 00	MULTIMODAL TRANSPORTATON	0	100	0	0	0
635 999 260 589 91 00 00	PUBLIC SAFETY & EDUCATION	0	18,438	0	17,121	0
635 999 260 589 92 00 00	PUBLIC SAFETY & ED ASSESSMNT	0	10,098	0	10,067	0
635 999 260 589 97 00 00	JUDICIAL INFORMATION SYSTEMS	0	3,721	0	5,192	0
635 999 260 589 99 00 00	SCHOOL SAFETY ZONE	0	226	0	60	0
TOTAL AGENCY DISBURSEMENTS		**0**	**36,925**	**0**	**37,025**	**0**
OTHER NON EXPENDITURES						
635 999 260 589 14 00 00	DUE TO ASOTIN CO, CRIME VICTIM	0	1,126	0	997	0
635 999 260 589 15 00 00	LAW LIBRARY	0	22		0	0
635 999 260 589 51 00 00	TEMP CHANGE FUND	0	0	0	0	0
TOTAL OTHER NON EXPENDITURES		**0**	**1,148**	**0**	**997**	**0**

CITY OF CLARKSTON
2018 FINAL BUDGET - EXPENDITURES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2018

LINE ITEM	DESCRIPTION	2016 BUDGET	2016 FINAL	2017 BUDGET	2017 ACTUAL	2018 ESTIMATE
TOTAL NON EXPENDITURES		0	38,073	0	0	0
GRAND TOTAL - AGENCY FUND		0	33,576	(4,497)	(5,230)	0
TOTAL EXPENDITURES, ALL FUNDS		16,912,831	16,467,164	17,623,103	18,115,511	18,440,737

2018 FINAL BUDGET
JANUARY 1, 2018

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
001	CURRENT EXPENSE	$ 1,091,383	$ 3,796,700	$ 101,740	$ 4,118,905	$ 228,005	$ 642,913
004	CE RESERVE	$ 683,066	$ 1,000	$ 70,000	$ -	$ -	$ 754,066
006	EMP BENEFIT RESERVE	$ 161,782	$ 300	$ 50,000	$ -	$ -	$ 212,082
007	COMMUNITY PROJECTS	$ 39,118	$ 100	$ -	$ -	$ -	$ 39,218
010	NATIONAL NIGHT OUT	$ 3,195	$ 300	$ -	$ 900	$ -	$ 2,595
011	VICTIM'S RIGHTS	$ 24,206	$ 1,100	$ -	$ 17,000	$ -	$ 8,306
016	VEHICLE REPLCMENT	$ 318,880	$ 161,200	$ -	$ -	$ 92,330	$ 387,750
017	D A R E	$ 4,808	$ -	$ -	$ -	$ -	$ 4,808
037	CDBG	$ -	$ -	$ -	$ -	$ -	$ -
102	RESCUE ONE	$ 6,784	$ 1,200	$ -	$ 3,000	$ -	$ 4,984
103	STREET FUND	$ 131,502	$ 692,820	$ 120,000	$ 900,770	$ -	$ 43,552
104	TRANS BENEFIT DIST	$ 791,113	$ 503,000	$ -	$ -	$ 120,000	$ 1,174,113
105	STREET RESERVE	$ 47,026	$ 200	$ -	$ -	$ -	$ 47,226

2018 FINAL BUDGET
JANUARY 1, 2018

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
108	DRUG ENFORCEMENT	$ 24,404	$ 1,100	$ -	$ 13,000	$ -	$ 12,504
120	EMS / AMBULANCE	$ 209,665	$ 1,103,800	$ 120,000	$ 1,225,197	$ 51,410	$ 156,858
121	EMS CAP RESERVE	$ 169,288	$ 100	$ 42,000	$ -	$ 120,000	$ 91,388
130	LODGING TAX FUND	$ 569,006	$ 92,500	$ -	$ 85,000	$ -	$ 576,506
306	MUNICIPAL CAP IMPRV	$ 333,545	$ 60,800	$ -	$ -	$ -	$ 394,345
400	SEWER O&M	$ 663,906	$ 2,046,000	$ 60,000	$ 1,197,586	$ 840,400	$ 731,920
401	SEWER EQUIP RSRV	$ 111,433	$ 450	$ 20,000	$ -	$ 60,000	$ 71,883
402	SEWER LINE RESERVE	$ 546,771	$ 2,500	$ 20,000	$ -	$ -	$ 569,271
403	SEWER CAPITAL REPLC	$ 122,574	$ 300	$ 20,000	$ -	$ -	$ 142,874
404	SEWER RESERVE	$ 129,346	$ 600	$ -	$ -	$ -	$ 129,946
405	WWTP CONSTRUCTION	$ 120,873	$ 200	$ -	$ -	$ -	$ 121,073
406	SEWER REVENUE BONI	$ 359,915	$ 3,000	$ 347,000	$ 346,750	$ -	$ 363,165

2018 FINAL BUDGET
JANUARY 1, 2018

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
407	PWTF LOAN	$ 4,075	$ -	$ 370,000	$ 20,990	$ 349,750	$ 3,335
408	SRF LOAN	$ 87,095	$ 400	$ 63,400	$ 14,225	$ 49,286	$ 87,384
409	STORMWATER O & M	$ 42,236	$ 298,200	$ 60,000	$ 345,546	$ -	$ 54,890
410	SANITATION O&M	$ 129,756	$ 1,190,400	$ 41,001	$ 1,195,875	$ 63,500	$ 101,782
411	SAN. EQUIP RSRV	$ 21,375	$ 50	$ 20,000	$ -	$ 11,000	$ 30,425
TOTALS		**$ 6,948,126**	**$ 9,958,320**	**$ 1,525,141**	**$ 9,484,744**	**$ 1,985,681**	**$ 6,961,162**

2018 PRELIMINARY BUDGET TOTALS BY FUND

FUND	DESCRIPTION	BEG BAL	REVENUES	EXPENDITURES	END BAL
001	CURRENT EXPENSE	$1,091,383	$3,898,440	$4,346,910	$642,913
004	CE RESERVE	$683,066	$71,000	$0	$754,066
006	EMP BENEFIT RESERVE	$161,782	$50,300	$0	$212,082
007	COMMUNITY ENHANCEMENT	$39,118	$100	$0	$39,218
010	NATIONAL NIGHT OUT	$3,195	$300	$900	$2,595
011	VICTIM'S RIGHTS	$24,206	$1,100	$17,000	$8,306
016	VEHICLE REPLCMENT	$318,880	$161,200	$92,330	$387,750
017	D A R E	$4,808	$0	$0	$4,808
037	CDBG	$0	$0	$0	$0
102	RESCUE ONE	$6,784	$1,200	$3,000	$4,984
103	STREET FUND	$131,502	$812,820	$900,770	$43,552
104	TRANS BENEFIT DIST	$0	$503,000	$120,000	$383,000
105	STREET RESERVE	$47,026	$200	$0	$47,226
108	DRUG ENFORCEMENT	$24,404	$1,100	$13,000	$12,504
120	EMS / AMBULANCE	$209,665	$1,223,800	$1,276,607	$156,858
121	EMS CAP RESERVE	$169,288	$42,100	$120,000	$91,388

2018 PRELIMINARY BUDGET TOTALS BY FUND

FUND	DESCRIPTION	BEG BAL	REVENUES	EXPENDITURES	END BAL
130	CONVENTION CENTER	$569,006	$92,500	$85,000	$576,506
306	MUNICIPAL CAP IMPRV	$333,545	$60,800	$0	$394,345
400	SEWER O&M	$663,906	$2,106,000	$2,037,986	$731,920
401	SEWER EQUIP RSRV	$111,433	$20,450	$60,000	$71,883
402	SEWER LINE RESERVE	$546,771	$22,500	$0	$569,271
403	SEWER CAPITAL REPLC	$122,574	$20,300	$0	$142,874
404	SEWER RESERVE	$129,346	$600	$0	$129,946
405	WWTP CONSTRUCTION	$120,873	$200	$0	$121,073
406	SEWER REVENUE BOND	$359,915	$350,000	$346,750	$363,165
407	PWTF LOAN	$4,075	$370,000	$370,740	$3,335
408	SRF LOAN	$87,095	$63,800	$63,511	$87,384
409	STORMWATER	$42,236	$358,200	$345,546	$54,890
410	SANITATION O&M	$129,756	$1,231,401	$1,259,375	$101,782
411	SANITATION EQUIP RSRV	$30,475	$20,100	$0	$50,575
TOTALS		**$6,166,113**	**$11,483,511**	**$11,459,425**	**$6,190,199**

GLOSSARY

ACCOUNTING SYSTEM: the total set of records and procedures which are used to record, classify and report information on the financial status and operation of an entity.

AD VALOREM TAXES: A tax levied on the assessed value of real property.

AGENCY FUND: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

ALLOCATION: to set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

ANNUAL DEBT SERVICE: The amount required to be paid in any calendar year for (1) interest on all parity bonds then outstanding; (2) principal of all parity bonds then outstanding, but excluding any outstanding term bonds, and (3) payments into any sinking fund account for the amortization of outstanding parity bonds divided by the number of calendar years to the last maturity or mandatory redemption date thereof.

APPROPRIATION: An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE: The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

ASSESSED VALUATION: The estimated value placed upon real and personal property by the Asotin County Assessor as the basis for levying property taxes.

ASSETS: Property owned by a government that has monetary value.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and result of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the stewardship of officials responsible for governmental resources.

AUDITOR'S REPORT: In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices (GAAP) or some other comprehensive basis system of accounting.

BARS: The State of Washington prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the state of Washington.

BASE BUDGET: Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses and transfers 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.

BOND (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period and proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET CALENDAR: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT: The official written statement prepared by the Finance Department and supporting staff for the mayor that presents the proposed budget to the City Council.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

CAPITAL IMPROVEMENT PLAN: A plan of proposed capital expenditures to be incurred each year over a period six future years setting for the each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

CAPITAL OUTLAY: Expenditures that result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS: Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CASH BASIS: the method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDBG: Community Development Block Grant – grant funds administered through Department of Community Trade and Economic Development (CTED) of the State of Washington.

COLA: Cost of Living Allowance.

CONTINGENCY: a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COUNCILMANIC BONDS: Councilmanic bonds refer to bonds issued with the approval of Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation, and voted bonds 2.5%.

CPI: Consumer Price Index is a measure of the change in prices over time for a fixed market basket of goods and services.

DEBT: an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT LIMITS: The maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE: Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT: The excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

ENDING FUND BALANCE: the cash balance remaining at the end of the fiscal year available for appropriation in future years.

ENTERPRISE FUND: Separate financial accounting used for government operations that are financed and operate in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EXPENDITURES: Expenditures are recognized when the cash payments for the goods or services are made.

FISCAL YEAR: A twelve-month period designated as the operating year by an entity. For Clarkston, the fiscal year is the same as the calendar year.

FIXED ASSETS: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

FULL FAITH & CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FTE: Full-time equivalent (40 hour per week) employee.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

GAAP: Generally Accepted Accounting Principals are standards used for accounting and reporting used for both private industry and governments.

GASB: Government Accounting Standards Board, established in 1985, to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS: Capital assets that are not part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial of governmental funds.

GENERAL FUND: The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. The general fund includes public safety, finance, legislative and parks.

GENERAL OBLIGATION BONDS: bonds for which the full faith and credit of the insuring government are pledged for payment.

GOALS: The objective of specific tasks and endeavors.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for a specific purpose.

INFRASTRUCTURE: the underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer and water systems.

INTERFUND PAYMENTS: Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

INTERGOVERNMENTAL SERVICES: Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL: A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- ➢ The duties of employees are

subdivided so that no single employee handles financial action from beginning to end;

- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed;
- Records and procedures are arranged appropriately to facilitate effective control.

INVESTMENT: securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

LEASING: A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVY: (1) to impose taxes, special assessments or service charges for the support of government activities. (2) the total amount of taxes, special assessments or service charges imposed by government.

LEVY LID: a statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some later date.

LID: Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MILL: The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of property valuation.

NET REVENUE: the revenue of the system less the cost of maintenance and operations of the system.

NOTES TO THE FINANCIAL STATEMENTS: Disclosures required for a fair presentation of the financial statements of government in conformity with GAAP and not included on the face of the financial statements themselves. The notes to the financial statements are an integral part.

OPERATING FUNDS: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

ORDINANCE: A statute or regulation enacted City Council.

OTHER SERVICES AND CHARGES: A basic classification for services, other than personnel services, which are needed by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

PERS: Public Employees Retirement System provided for employees other than Police and Fire, by the State of Washington.

PERSONNEL BENEFITS: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

PROCLAMATION: An official act by the Mayor made through a public forum.

PROGRAM: A specific and distinguishable unit of work or service performed.

PROGRAM ENHANCEMENT: Programs, activities or personnel requested to improve or add to the current baseline services.

PROGRAM REVENUE:

these are revenues that are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services), or revenues dedicated to a specific use (i.e. grants, taxes or debt funds).

PROPRIETARY FUND TYPES: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Sewer and Sanitation are such funds.

PWTF: Public Works Trust Fund, a low interest revolving loan fund that helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. The City must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets, storm sewers, and sanitary sewers. Loans will only be made for the purpose of repair, replacement, reconstruction or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible.

RCW: Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

REET: Real Estate Excise Tax. A tax upon the sale of real property from one person or company to another.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION: A formal statement of a decision or expression of an opinion of the City Council.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE: Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and miscellaneous revenue.

REVENUE BONDS: Bond issued pledging future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

SRF: State Revolving Fund – A loan program administered through the Department of Ecology for wastewater treatment plant upgrades and improvements.

SALARIES AND WAGES: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes.

SUPPLEMENTAL APPROPRIATION: An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES: a basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items and small tools and equipment.

TAX: Charge levied by a governmental entity to finance services performed for the common benefit.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRANSPORTATION IMPROVEMENT ACCOUNT: (TIA) Provides funding for transportation projects through two programs: The urban programs and the small cities programs. Urban projects must be attributable to congestion caused by economic development or growth. They must be consistent with state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD (TIB): The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement account Program and the Urban Arterial Trust Account Program (UATA). Revenues are from the state fuel tax, local matching funds and private sector contributions.

TRUST FUND: funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UTILITY LOCAL IMPROVEMENT DISTRICTS (ULID): Created only for improvement to sewer, water, and other utilities, and differs from a LID in that all assessment revenues must be pledged for payment of dept service of bonds issued to finance the improvements.

WAC: Washington Administrative Code.