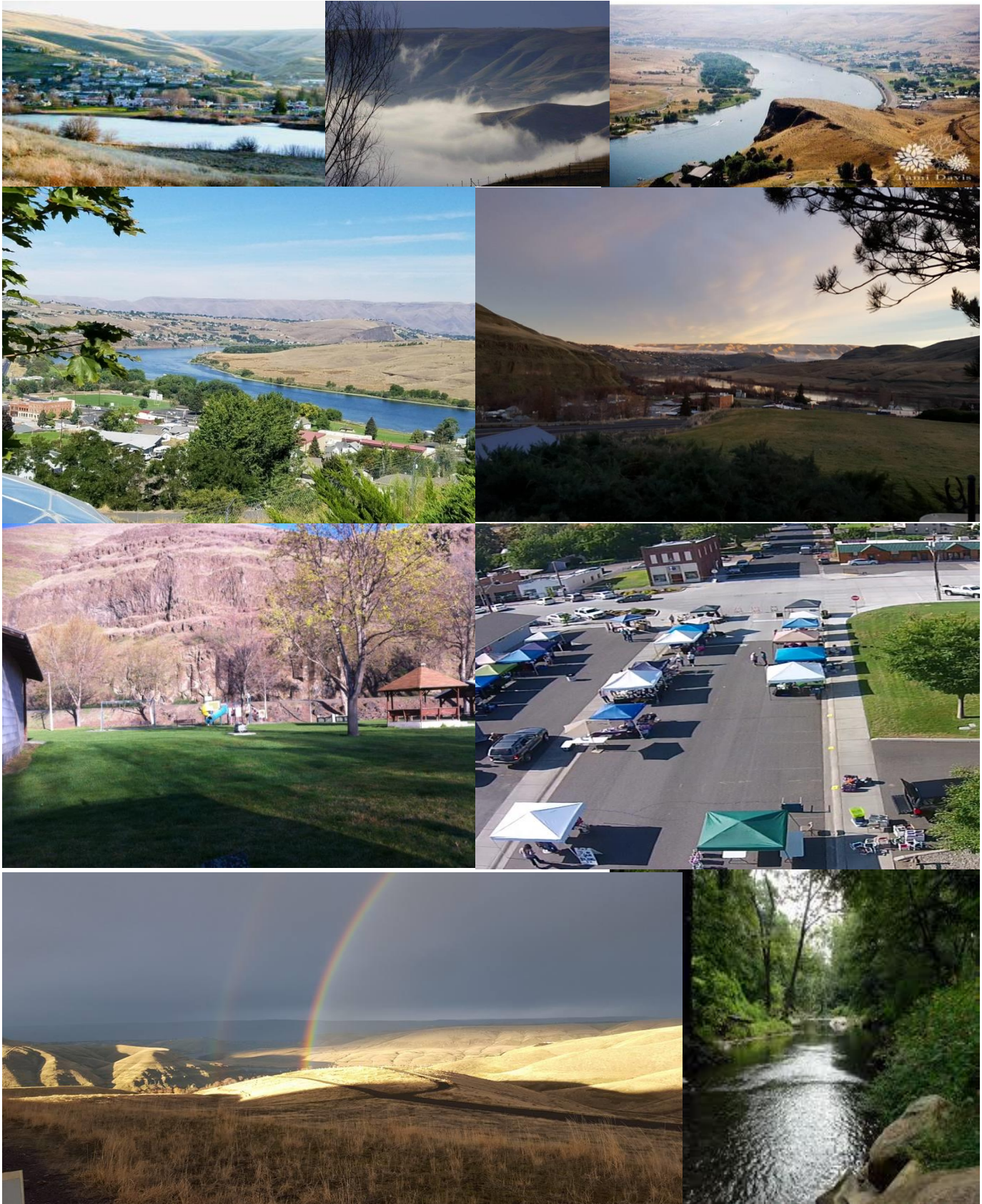


# CITY OF ASOTIN 2018 BUDGET...



**CITY OF ASOTIN 2018 BUDGET**  
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# DIRECTORY OF CITY OFFICIALS ELECTIVE

## MAYOR

Vikki Bonfield

Expiration 12/2020

## COUNCILMEMBERS

Joe Appleton

Expiration 12/2021

Jennifer Bly

Expiration 12/2020

Mervin Schneider

Expiration 12/2021

George Tucker

Expiration 12/2021

Lori Loseth

Expiration 12/2020

## APPOINTIVE

Jane Richards

City Attorney

Noel Hardin

Administrative Fire Chief

Monte Renzelman

Chief of Police

## EMPLOYEES

Greg Adelsbach

School Resource Officer

Jody Brown

Full Time Police Officer

Bill Frye

WWTP Operator

Bob Portlock

Public Works Superintendent

Kirk Frye

WWTP & Public Works Maintenance Technician

Tiffany Rogers

City Clerk/Treasurer

Tina Davidson

Court Administrator/Deputy Clerk

## ***Mayor Bonfield's Message***

*This is a year of good news and not so good news.*

***The good news:*** *The City of Asotin has completed many projects and others are in the works. The Wastewater Treatment Plant completion was expected to be completed by April of 2017 sadly the contractor in charge of this project failed to meet the deadline and was required to return about \$30,000 to the City. The project is slated to be completed shortly after the first of the year.*

*The City is still working with the United States Army Corp of Engineers (USACE) on the conveyance for the property currently leased from the USACE. This project is in full swing surveying has been completed, the cultural study has been completed and the information has been forwarded to the USACE. They have given us no timeline on completion of this project.*

*We received a planning grant from the Recreation Conservation Office and USDA to develop a plan to eliminate/reduce the siltation problem at the Marina. The engineering plan has been completed and is on display at City Hall. The City has requested capital funds from Washington State. This project is an asset to our community and will help us promote economic development.*

*The City received \$30,000 from the Metropolitan Planning Organization (MPO) to do an assessment of our streets. This project assessed our streets signage, bicycle safety, and sidewalks. A copy of this assessment is available at City Hall.*

*We have applied for and received \$168,919 in funding to do an overlay on 4th Street, and we also received \$26,256 in funding to do chip seal on several sections of street. These projects require no match. Both projects will be completed in 2018.*

*We also received funding to do a Stormwater project on 2nd Street. We have \$695,000 in grant and \$163,750 in loan. These costs may change as we go out for bid. The loan will be paid out of Stormwater fees.*

***The not so good news:*** *The City asked its citizens to pass a Levy Lid Lift to assist with police, fire, parks and road services. The citizens decided that an increase in these services was not necessary. We have had to eliminate two police positions and have cut the fire department, parks and road budgets. The City has no overtime budget and funds have been cut for mag chloride, gravel, weed spray and hot patch. City parks will continue to be mowed but there are no funds for other projects.*

*I would encourage all of you to step forward and share your time and provide input to ensure that we continue to have such an outstanding community.*

*It has been my pleasure to be the Mayor of Asotin for the past 6 years. I look forward to the great things we will do for our community over the next 2 years.*

*Mayor Vikki Bonfield*

# CITY OF ASOTIN SALARY SCHEDULE

## 2018 SALARY SCHEDULE

<u>CLASSIFICATION</u>	<u>WAGE/SALARY</u>
Police Chief	\$63,500.00
SRO Police Officer	\$52,600.00
Full Time Police Officer	\$52,600.00
Public Works Superintendent **	\$43,900.00
WWTP & Public Works Maintenance Technician**	\$41,800.00
WWTP Operator	\$49,300.00
Clerk/Treasurer **	\$50,700.00
Deputy Clerk/Court Administrator **	\$41,000.00

<u>CITY PAID BENEFITS</u>	<u>EMPLOYEE CLASS</u>
Medical-Dental-Vision-Life Insurance – 100%	All Full Time Employees

### Distribution of Payroll & benefits to multiple funds as follows:

<b><u>**Public Works Superintendent:</u></b>	Street Fund	#103	25%	WWTP Fund	#402	40%
	Water Fund	#401	35%			
<b><u>**WWTP &amp; Public Works: Maintenance Technician</u></b>	General Fund	#001	5%	Water Fund	#401	50%
	Street Fund	#103	20%	WWTP Fund	#402	25%
<b><u>**Clerk/Treasurer:</u></b>	General Fund	#001	15%	Street Fund	#103	25%
	Water Fund	#401	25%	WWTP Fund	#402	25%
	Stormwater Fund	#403	10%			
<b><u>**Deputy Clerk: Court Administrator</u></b>	General Fund	#001	15%	Street Fund	#103	5%
	Water Fund	#401	35%	WWTP Fund	#402	35%
	Stormwater Fund	#403	10%			

**Ordinance #2017-827**

**An Ordinance of entitled an Ordinance fixing the assessed valuation of the City of Asotin for the fiscal year of 2018 the estimated receipts and disbursements for the year 2018 and adopting a budget for the City of Asotin for the year 2018**

**Whereas**, the Mayor of the City of Asotin, Washington, completed and placed on file with the city Clerk/Treasurer a proposed budget and estimate of the amount of moneys required to meet the public expenses, reserve funds and expenses of government of the City of Asotin for the fiscal year ending December 31, 2018 and a notice was published that the council of Asotin would meet on the 11<sup>th</sup> day of December, 2017, at the hour of 5:30pm at Asotin City Hall, 121 Cleveland Street for the purpose of making and adopting a budget for said fiscal year and giving taxpayers, within the limits of said city, an opportunity to be heard upon said budget; 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 Asotin for the purpose 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 Asotin for the 2018 fiscal year and being sufficient to meet the various needs of the City of Asotin during the 2018 fiscal year.

**Now Therefore**, the City Council of the City of Asotin in regular meeting assembled do ordain as follows:

**Section 1.**

That the budget for the City of Asotin, 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 Asotin, three (3) copies of which are on file in the Office of the City Clerk/Treasurer.

**Section 2.**

That the assessed valuation of all taxable property within the municipal limits of the City of Asotin for the year 2018 be set at approximately \$89,255,181.

**Section 3**

Estimated resources, including fund balances or working capital for each fund of the City of Asotin, and aggregate totals (net of transactions between funds) for all such funds combined, for the year 2018 are set forth in summary form below and are hereby appropriated for expenditures during 2018 as set forth below.

**Section 4**

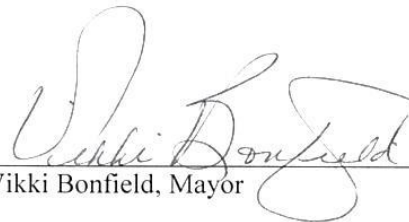
The City Clerk/Treasurer is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the State Auditor's Office and the Association of Washington Cities.

**Section 5**

This ordinance shall be in full force and effect five days from and after its passage, approval, and legal publication in the Lewiston Tribune, a legal newspaper for the City of Asotin, Washington.

Passed and approved this 26<sup>th</sup> day of December, 2017.

Fund	Revenue	Expenditure
Current Expense 001	\$506,405.00	\$506,405.00
EMS 101	\$45,905.00	\$45,905.00
Streets 103	\$365,705.00	\$365,705.00
Cemetery 105	\$7,205.00	\$7,205.00
REET Capt Improv 106	\$8,000.00	\$8,000.00
Stadium/Conv 107	\$210.00	\$210.00
Community Center 122	\$4,000.00	\$4,000.00
Asotin Days 123	\$290.00	\$290.00
Building Dept 126	\$22,650.00	\$22,650.00
Event Accessory Rentals 127	\$500.00	\$500.00
Fire Dept Bld Reserve 300	\$0	\$0
Marina Capt Proj 301	\$3,000.00	\$3,000.00
Water 401	\$307,255.00	\$307,255.00
WWTP/Sewer 402	\$421,705.00	\$421,705.00
Stormwater 403	\$740,696.00	\$740,696.00
Water/Sewer Reserve 408	\$10,205.00	\$10,205.00
WWTP Construction 412	\$200,000.00	\$200,000.00
WWTP Debt Serv 413	\$9,500.00	\$0
Cemetery Trust 601	\$5.00	\$0
Total	\$2,653,236.00	\$2,643,731.00



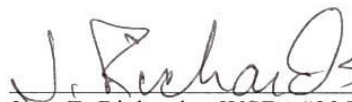
Vikki Bonfield, Mayor

Attest:

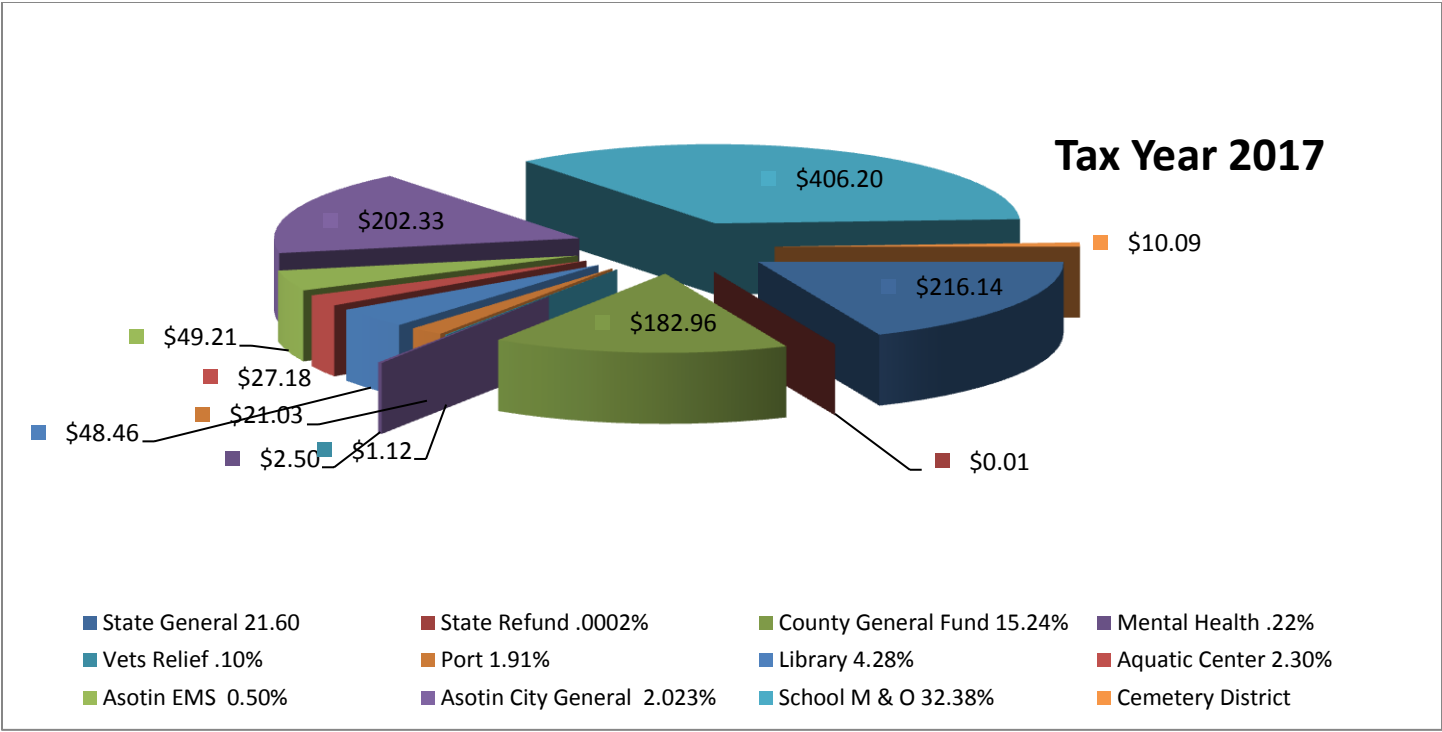
Approved as to form:



Tiffany Rogers, Clerk/Treasurer



Jane E. Richards, WSBA#33542  
Attorney for the City of Asotin



**CITY OF ASOTIN** was incorporated July 28, 1890. The City's classification is a non-charter code city, and has the mayor-council plan of government. The following is a list of funds that summarizes the revenues and expenditures.

**CURRENT EXPENSE FUND # 001**

**Current Expense Fund** generates the majority of its revenue from taxes and intergovernmental revenues. The current expense fund receives approximately 8.46% of the property taxes paid to the Asotin County Treasurer by our citizens.

Local Retail Sales and Use Taxes are one-cent on the sale or consumption of goods and services. Admission Taxes are paid per ordinance #127 at five percent (5%) on all Admission Charges. Utility Users Tax (Cell Phone Tax) is paid to the city at 6%. B & O Taxes are charged at a rate of five percent (5%) as stated in ordinance #282 and #382. Real Estate Excise Tax is three quarters of one percent of the selling price of real estate sold in the city limits. License and Permit Fees are revenue from Business Licenses and Permits, and Animal Licenses.

Intergovernmental revenues are received from the State of Washington. These are mostly distributed per capita. Fines are the amount received by the City after the court has set the fine. Miscellaneous Revenues are Checking Account Interest, Investment Interest, and any Donations/Contributions. Current Expense Expenditures are an estimated outlay to be incurred.

A percentage of wages of the Clerk/Treasurer and Deputy Clerk/Court Administrator, plus all wages for Law Enforcement, Fire Department and a percentage of the WWTP/Public Works Maintenance Technician are expended from this fund. The attorney for the city and a percentage of the state audit are also expended from this fund as well. The Marina, City Park, Chief



Looking Glass Park and Riverpointe Park are all maintained and improved from the Current Expense Fund. In 2013, the City passed Resolution #2013-492 to charge for Park Facility Rentals. The City Park has three RV Spaces with water and electricity that are available to rent year round.

In 2008, the Council purchased the building at 121 Cleveland Street and 101 Second Street for a new City Hall and Police Department. The City kept ownership of the old City Hall at 130 2<sup>nd</sup> Street and rents it to a private party.

The City of Asotin has a Volunteer Fire Department directed by Fire Chief Noel Hardin. Currently the city has ten volunteer firefighters. They are paid by a point system twice a year based on practices, meetings and actual fires and ems calls they respond to. May 2017, the City of Asotin Fire Department adopted a Junior Firefighter/EMS Program. The mission is to provide education and experience in the fire and ems service to young adults. A sense of community involvement in our teens. Confidence in personal choices, and critical decision making abilities, and a possible career or continuing education in public service. As of to-date there are twenty students that have applied and started training.

In January 2005, the City started its own Police Department. The City of Asotin is responsible for furnishing cost-effective services and well-maintained facilities, safeguarding the public and property, enhancing the community's favorable quality of life, protecting Asotin's natural environment and sustaining a healthy, growing economy for all to enjoy. Asotin is the County seat of Asotin County Washington. Asotin County is in the south east corner of Washington, abutting Idaho and Oregon. The population of the city was 1,251 at the 2010 census. City of Asotin is part of the Lewiston, ID-WA Metropolitan Statistical Area. City of Asotin currently employs two full time officers (Chief and Officer) and one SRO for the Asotin-Anatone School District. Being the county seat of Asotin County WA, Asotin receives an influx of citizens during business hours for all the county services provided from inside the city jurisdiction. The offices for the majority of the county services are located at the county building inside the City of Asotin, meaning people are coming to visit Asotin for these services. The county court house is part of the services provided from Asotin, and it brings its own dynamics to the Asotin Police Department work load. With Asotin being part of the Lewiston, ID-WA Metropolitan Statistical Area, Asotin receives an influx of motoring public. Asotin is five miles south of Clarkston WA and Lewiston ID. Lewiston and Clarkston are one city divided by a river that happens to be the state line. With this large of a population not eight minutes driving time away, people are continually going through Asotin. Asotin is the last city along the route to a great visitor destination, Hells Canyon. There are a large number of people going through Asotin visiting this great travel destination. This is also the location for locals to use the river resources for boating, swimming, and fishing. These citizens travel through Asotin to reach these spots. The traffic during the warm months of the year can triple or quadruple. The Asotin-Anatone School is a big part of the community of Asotin. It is a pre-kindergarten thru 12<sup>th</sup> grade school with an enrollment of around 600 students. It is a large part of the community that draws a lot of people for different events throughout the year. There is a full time School Resource Officer (SRO) assigned to the school which funding originally came from a federal COPS SRO Grant. The school does assist with paying a third of the SRO wage. The SRO is primarily assigned to the school, and is not part of the call rotation other than emergencies and summer months. With so

many government agencies and properties making up Asotin, the tax base is limited for revenue. Asotin is a small community with limited businesses. Businesses tend to open in the more metropolitan areas of Clarkston and Lewiston to be more accessible to people. The businesses we have are small service type businesses; convenience store, gas station, sandwich shop. The tax base is limited for the services we need to provide for. Asotin embraces and embodies the Community Policing practices. Having a smaller population, the officers get to know a large number of the community on a personal note. They look to be problem solvers that work towards solving issues that arise before it becomes a crime or bigger problem that takes more resources. With this mind set the officers can work towards helping the citizens more than just reacting to crime. There is no statistic or number that can be placed on the amount of crime that the Asotin Police Department prevents or stops from being seen by having the patrol we currently have. The services provided are instrumental to the safety and wellbeing of the people that live, work and play in the City of Asotin.

The City of Asotin started a Civil Service Commission on September of 2016. It is a three member commission and one Secretary/Chief Examiner. Per RCW 41.12 the City of Asotin adopted the Civil Service Rules. Civil service is the oversight board over the hiring process; interviews, adds and ranking of applicants. Its purpose is to make the testing process fair and equal to all applicants. It is also a place for grievances when there isn't any other process available to people who fall under the civil service board.

In 2010, the City of Asotin began a journey toward becoming a values-based organization, with less reliance on policies and 'rules'. To further this effort, municipal staff and City Council have embraced the values of teamwork, integrity and excellence.

2013 – 2016 City of Asotin was awarded the COPS Grant from the United States Department of Justice to hire one Asotin-Anatone School Resource Police Officer. The estimated amount of Federal Funds to be awarded over a three year grant period will be \$125,000.00.

In 2013, City of Asotin submitted and accepted a Grant to the State of Washington, Department of Ecology for the Shoreline Master Plan Program for \$50,000.00. This was the first time the City of Asotin has applied for the grant independently. The grant previously had been applied for through Asotin County. **RESOLUTION #2014-531**. This plan has been completed.

The effective and efficient management of the City's cash resources requires expeditious revenue collection and aggregation. The use of credit/debit card, and /or on-line services has become a customary and economical business practice to improve cash management. The City recognizes the necessity to best accommodate its citizens by facilitating their payment of governmentally imposed fines and fees by accepting credit/debit cards and/or on-line services.

The City of Asotin has create an account with Armada, to give the citizens the option to pay with electronic methods for utility payments, city fines, fees, bills and building permits with a debit/credit card, and/or on-line service through Armada at no cost to the city. The transaction fees and charges will be paid for by the user. Armada has provided a payment link on the City of Asotin's web site. Citizens can pay their utility payments, city fines, fees, bills and building permits electronically from their checking account, savings account, credit/debit card and/or on-

line services. Armada is an internet-based platform. Armada is connected to the Federal Reserve Banking System. Funds are deposited to the City of Asotin's bank account within 48-72 hours.

The City of Asotin formally established the operation of the Asotin Municipal Court as authorized by RCW 3.50 in January 2017. **ORDINANCE #2016-817 and #2016-818**

The City of Asotin opened the Asotin Municipal Court on January 9, 2017. Todd Richardson is the Judge and will be holding court in the Asotin City Council Chambers. Jane Richards is the Prosecuting Attorney and Rick Laws is the public defender. Municipal Court handles all misdemeanor cases as well as local code violations.

**2018 ASOTIN MUNICIPAL COURT DATES:**

Jan 25	July 26
Feb 22	Aug 23
Mar 22	Sept 27
Apr 26	Oct 25
May 24	Nov 15
June 28	Dec 20

The City of Asotin created A Resolution of the City Council of the City of Asotin, Washington, Providing for the Submission of a Proposition to the Qualifying Voters of the City of Asotin at the November 7, 2017 General Election for their Ratification or Rejection, Providing for Authority to Levy an Increase in the Regular Property Tax Levy at the Rate of \$3.15 per \$1,000 of Assessed Value Which is in Excess of the Limit Factor Established in RCW 84.55.005 and 84.55.010; Setting Forth the Ballot Proposition. **RESOLUTION #2017- 599**. This did not pass.

**EMS FUND # 101**

Resolution #2012-474 states it is deemed to be in the public interest that the citizens of the City of Asotin have the benefit of emergency medical services. In order to provide the revenue adequate to pay the costs of providing life protection services, the City of Asotin shall levy each year for a period of six consecutive years beginning in 2013 and collect each year for a period of six consecutive years ending in 2018 a general tax on taxable property within the District.

In addition to the regular levy for maintenance and operation costs, in an amount not to exceed \$.50 per \$1,000.00 of assessed valuation of such property; In accordance with RCW 84.52.069 the funds raised by such levy shall be used only for the provision of emergency medical services, including related personnel costs, service contract costs, training for such personnel, and related equipment, supplies, vehicles and structures needed for the provision of emergency medical services. Resolution #2012-5 approving an intergovernmental cooperation agreement between the City of Lewiston, and Idaho Municipal Corporation, Asotin County Fire District No.1, a Washington Municipal Corporation, and the City of Asotin, a Washington Municipal Corporation; providing for the provision of ambulance service by the City of Lewiston to the Asotin County Fire District No1 and the City of Asotin authorizing and directing the Mayor and City Clerk/Treasurer to execute and attest, respectively, said agreement; and providing effective date of January 23, 2012. Contract to pay Asotin County Fire District No.1 \$25,000.00 a year for ambulance service from calendar year 2012 to December 31, 2017. 2018-2020 contract will be

\$30,000.00 a year.

### **COMMUNITY DEVELOPMENT BLOCK GRANT FUND # 102**

In 2013, the City of Asotin applied to the State Department of Commerce for funding assistance through the Community Development Block Grant (CDBG) to request \$24,000.00 for a Planning Grant to make upgrades to the Wastewater Treatment Plant Facility Plan, including removal and construction of new screw pump chambers and the replacement of brush rotors. The City received the grant funding and is going forward with the next steps to improve the Wastewater Treatment Facility Plant. This fund was deleted in 2015.

### **STREET FUND # 103**

**The Street Fund** now consists of all revenues designated for streets and arterial streets and generates its revenue from property taxes and motor vehicle fuel taxes. About 7.05% of the property taxes paid to the Asotin County Treasurer by Asotin citizens are deposited into this fund. 35% of the general property tax received by the City is placed in this fund. The motor vehicle fuel tax is received from the State of Washington and is distributed based on the population as of April 1 of the preceding year (1,235). The local share of state collected revenues for the gas tax in 2016 is projected at \$36,100.00. Street lighting is budgeted at \$23,500.00.

In late 2010, the City of Asotin was awarded a grant from the Transportation Improvement Board (TIB) in the amount of \$571,548 with a 5% City of Asotin match. These grant dollars were for the resurfacing of 2<sup>nd</sup> Street, from Washington Street to Cleveland Street. This project was completed by late August, 2010.

The City also received another grant from TIB in the amount of \$271,509. This was used for the resurfacing of 2<sup>nd</sup> Street from Cleveland to the Memorial Bridge. This grant also has a 5% City match. The award of these grants was very exciting to the City of Asotin, as the original street surface had been in place since the early 1900's. November 2012, the resurfacing of 2<sup>nd</sup> Street from Cleveland Street to the Memorial Bridge was completed and was a great improvement to the City. 2013, Curb Islands were finished with installation of the electricity and automatic sprinklers.

The City of Asotin placed an M&O Levy on the ballot to collect taxes for street maintenance and repairs, however, it did not pass the November 2015 and 2016 election.

2016-2017 the City of Asotin received a grant from Washington State Department of Transportation through the TAP Funding source in the amount of \$10,600.00 for the Cleveland Street Sidewalk Upgrade. No match monies required.

2018 the City of Asotin will be receiving Transportation Improvement Board Funding (TIB) to rehabilitate Fourth Street Harding Street to Wilson Street. The amount to be received will be \$168,919.00. This will be to resurface Fourth Street. Seal Coating will be completed on Curry Court, Garfield 2<sup>nd</sup> to 3<sup>rd</sup> to Kings Lane, Harding 1<sup>st</sup> to 3<sup>rd</sup>, 3<sup>rd</sup> to Kings Lane to 4<sup>th</sup>, Jefferson Street 3<sup>rd</sup> to Kings Lane and Riverview Dr SR195 to 4<sup>th</sup> Street. The amount to be received will be \$26,256.00. There are no match monies required for this project.

The City of Asotin has a six year transportation plan which includes the following roads:

**RESOLUTION 2016-577**

**AMENDED SIX YEAR TRANSPORTATION IMPROVEMENT PROGRAM FOR  
JANUARY 1, 2017 TO DECEMBER 31, 2022**

<b>PRIORITY</b>	<b>PROJECT NAME</b>	<b>DESCRIPTION</b>	<b>LENGTH/WIDTH/CLASS</b>	<b>COST</b>
[1]	Cleveland Street West Side Sidewalk Repair	Sidewalk Replacement Curb, Gutter, Sidewalk, & Ped Ramps	593 L.F. / NA / Urban Local Access	\$48,000
[2]	Second Street Washington/Pierce	Asphalt Replacement Curb, Gutter, & Sidewalk	1200 L.F. / 29' / Urban Major Collector	\$630,000
[3]	Second Street Pierce / Harding	Asphalt Replacement Curb, Gutter & Sidewalk	1400 L.F. / 29' / Urban Major Collector	\$675,000
[4]	Wilson Street Third / Appleford Dr.	Sidewalk Replacement Curb, Gutter & Sidewalk	3300 L.F. / 29' / Urban Minor Arterial	\$253,000
[5]	Memorial Bridge Rehabilitation	Bridge Rehabilitation	200 L.F. / 34' / Urban Major Collector	\$542,000
[6]	Fourth Street Harding / Wilson	Repair / Asphalt Replace Sidewalks	2000 L.F. / 29' / Urban Local Access	\$695,000

**TOTAL ESTIMATED CONSTRUCTION FOR SIX YEARS**

**\$2,843,000**

ADOPTED THIS 23<sup>RD</sup> DAY OF MAY, 2016.

**CERB FUND # 104**

**The CERB Fund** was created for the Phase 4 of the Asotin Downtown Revitalization Project to purchase Street Furniture for Second Street. Resolution #2013-507 states the City of Asotin applied and accepted a Micro Grant through the Community Economic Revitalization Board (CERB) for funds of \$19,500.00 for the 2<sup>nd</sup> Street Furniture Project. The City had custom made benches, tables, bike racks and added designed faces to the existing garbage cans. The products are powder coated and reflect creations of history, surrounding landscapes and wild animal icons. This fund was deleted in 2015.

**CEMETERY FUND # 105**

**The Cemetery** is a non-endowment cemetery. The City of Asotin is not included in the Vineland Cemetery District. This is a stand-alone fund; proceeds from plots get deposited into fund 105. The interest from the Cemetery Trust Fund and the charges for the plots constitute the revenue received in this fund. The City has been cleaning and pruning the cemetery since 1999. (spraying, mowing, weed control, etc.) The City has also started a volunteer program for cemetery refurbishing. 2014. Lewis Clark State College volunteered to create a data base to locate block, tract and lot numbers.

The City of Asotin website now displays date and names of people who are buried in the Cemetery. It also indicates where Veterans are buried. The Cemetery received a fresh coat of gravel and a new cattle guard. 2013 and 2014 the VFW held a service at the City of Asotin Cemetery on Memorial Day honoring our Veterans. The VFW replenishes the Cemetery Flags each year. 2017 the VFW and Ron Ritz donated funds to have a new Cemetery Sign made and

placed at the entrance of the Cemetery. Also, the VFW and the Masons are placing a concrete seating area with a new flag and flag pole.

### **REET FUND # 106**

**Real Estate Excise Tax Fund** Resolution #13-502 created a new fund titled Real Estate Excise Tax (REET) for the ¼ (0.25)% Real Estate Excise Tax monies to be deposited into a local municipal Capital Improvement Fund. The State of Washington is authorized to levy a real estate excise tax on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages and other debts given to secure the purchase at a rate of 1.28%.

The County Treasurer collects all funds and distributes the amount collected for The City of Asotin. The City of Asotin receives .075% per RCW 82.45.060. The City of Asotin deposits ½ (0.50) % Real Estate Excise Tax (REET) into the City's General Fund. The City of Asotin levied an additional ¼ (0.25) % quarter percent tax that must be used for funds of any local capital improvement purpose identified in RCW 35.43.040 and RCW 82.46.010.

### **STADIUM/CONVENTION CENTER FUND #107**

**The Stadium/Convention Center Fund** gets its revenue from the Motel - Hotel tax. It is budgeted to be expended for the advertising of tourism. With the revenues from this fund, the City purchased Asotin Days banners in 2007. In 2011, the City purchased a new 'Welcome to Asotin' sign to greet people coming into town, traveling southbound on State Highway 129. In 2012, T-Shirts were purchased to sell as advertisement. In 2013, this fund paid for a webpage update to advertise the City of Asotin recreational area and to promote economic development. 2014, the City purchased a new 'Welcome to Asotin' sign to greet people coming into town, traveling northbound on State Highway 129.

### **ASOTIN COMMUNITY CENTER (SITE OF THE HISTORICAL CHURCH) FUND #122**

**The Full Gospel Church**, located at 305 First Street, was designated a National Monument early in 1973. Resolution #80 sponsored protection and preservation of the Full Gospel Church as a National Historical Monument and was signed November 19, 1973. The Full Gospel Church, formerly the Asotin Grace Presbyterian Church, was built in 1899. The basement and rear wing were added in 1913. Because of its location, it became a part of the Lower Granite Reservoir and became the property of the United States Government. It was conveyed to the City of Asotin as the administration agency. The Full Gospel Church Preservation Fund is a voluntary foundation. 2013, the Full Gospel Church dissolved. The building will be cleaned, painted, preserved, and ready to welcome the community. 2014 Funds generated from the rental of the building will be deposited into a new fund number account (122) for restoration according to the National Monument Historic Registry and for accounting purposes. The building is rented for Weddings, Wedding Rehearsals, Funerals, Baby Showers, Bridal Showers, Professional Meetings, Family Reunions, Birthday Parties, Fundraising Events, School Meetings and Events.

### **ASOTIN DAYS FUND #123**

**Asotin Days Fund** is a new fund that was started in 2014. This fund has its own board that consists of a Chair, Co-Chair and Secretary/Treasurer. They meet at City Hall to plan Asotin Days that is the 2<sup>nd</sup> Full Weekend in August. **RESOLUTION #2014-514**

The City of Asotin has determined the demand for organization of Asotin Days which is held in the City of Asotin the 2<sup>nd</sup> Weekend in August. The City of Asotin has determined Asotin Days revenues and expenditures shall be administered through the City of Asotin for auditing purposes.

The City of Asotin has establish an Asotin Days Committee made up of a Chairperson, Vice-Chairperson, Secretary and Treasurer to create By-Laws, Vision and Intent Statement, Vendor Contracts and oversee the day to day operation of the Asotin Days activities. All Asotin Days Committee members are volunteers.

The Asotin Days Committee will organize, communicate and work with other community entities, businesses and community leaders that are included in the Asotin Days organization. The City of Asotin has created and established a new fund number (123) titled Asotin Days. The Asotin Days Committee shall present a transmittal, cash and checks to the City Clerk/Treasurer to deposit into the Asotin Days fund (123). The Asotin Days Committee shall submit vouchers to the City Clerk/Treasurer for expenditures made from the Asotin Days fund (123). The City of Asotin has established a budget for revenue and expenditure BARS Code numbers for monies to be deposited and expensed to and from the Asotin Days Fund (123). The City of Asotin has deposited the Asotin Days Twin River Bank Account Balance into the new fund number (123) as its beginning balance and has had the previous signers on the Twin River Bank Account close the Asotin Days Bank Account. The City of Asotin will not be obligated to cover any negative balances of the Asotin Days Fund (123) and/or place additional revenue into the account. The Asotin Days Committee has read and signed the Cash Handlers Policy.

The Asotin Days Committee will report to the City of Asotin Council at a regular scheduled Council meeting on a quarterly basis or as needed.

#### **BUILDING DEPARTMENT FUND #126**

**Building Department Fund** was established in 2014. Resolution #2014-779 states the City of Asotin has determined that it is in the best interest of the City to issue, produce and process City of Asotin Building Permits and complete property inspection services. The City of Asotin sent a 60 day termination letter to Asotin County Building and Planning Department Dated February 10, 2014 of terminating the Interlocal Agreement for Building Permit Issuance and Inspection Services between the County of Asotin and the City of Asotin. It stated that the City of Asotin will start issuing, producing and processing City of Asotin Building Permits and completing property inspection services April 11<sup>th</sup>.

The City of Asotin has adopted a salary range for employment with the City of Asotin and a recommendation was made to add a Building Inspector and Building Inspector I. Bill Frye was hired for the position of City of Asotin Building Inspector starting April 11, 2014. Bob Portlock was hired for the position of City of Asotin Building Inspector I starting July 1, 2014.

#### **EVENT ACCESSORY RENTALS FUND #127**

**Event Accessory Rentals Fund** was established in 2017 to replace, repair and purchase tables, chairs, table clothes, chair covers, cloth napkins, plates, forks, spoons, knives, and glassware for event rentals. **RESOLUTION 2016-584**

## **FIRE DEPARTMENT BUILDING RESERVE FUND #300**

**Fire Department Building Reserve Fund** was established in 2001. This fund receives money from fund raising events, grants and donations to the Fire Department. The expenditures pay for improvements/additions to the fire hall. It was projected that a minor building addition would be added in 2010. This project never developed and therefore there is a two year Certificate of Deposit that was purchased through Twin River Bank in 2014 in the amount of \$14,400.00 to reserve this fund and continue to accrue interest.

## **FUND #301**

**City of Asotin Marina Capital Projects Improvement Fund** was established in 2014. The City of Asotin shall create and establish a new and separate fund number 301 titled **City of Asotin Marina Capital Project/Improvement Fund**. The City of Asotin shall deposit Donations and Revenues into the new and separate fund number 301 titled City of Asotin Marina Capital Project/Improvement Fund. The City of Asotin shall expend monies designated from the City of Asotin Marina Capital Project/Improvement Fund funding expenditures from fund number 301 titled City of Asotin Marina Capital Project/Improvement Fund.

The Asotin's Marina is an essential recreational facility in Washington State. It provides services to a significant number of boaters on the Snake River. It provides the last service area with any population for visitors to Hells Canyon National Recreation area. The need for the City of Asotin Marina (and boat launching facility) as a recreational facility was established by the U.S. Army Corp of Engineers (USACE) in 1975 when they planned for construction of the facility.

There is a need for the City of Asotin Marina to provide economic stability to the City of Asotin. This Marina has been in the past and will be again, the primary economic development tool for the City of Asotin. The City of Asotin plans to restore the recreational opportunities that have been lost over time due to sediment build up.

**RESOLUTION #2014-526** under the provision of the Boating Infrastructure Grant (BIG) program, grant assistance is requested to aid in financing the cost of *facility development*, and our organization considers it in the best public interest to complete the project described in the application(s):

1. The Mayor is authorized to made formal application to the Recreation and Conservation Office for grant assistance.
2. Any grant assistance received will be used for direct costs associated with implementation of the project referenced above;
3. Our organization hereby certifies that our matching share of project finding will be derived from General Fund and that we are responsible for supporting all non-cash commitments to this project should they not materialize.
4. We acknowledge that the grant assistance, if approved, will be paid on a reimbursement basis, meaning we will only request payment from the Recreation and Conservation Office after eligible and allowable costs have been incurred and payment remitted to our vendors, and that the Recreation and Conservation Office will hold retainage until the project is deemed complete.
5. We acknowledge that any facility developed through grant assistance from the Recreation



and Conservation Funding Board must be reasonably maintained and made available to the general public at reasonable hours and times of the year according to the type of area or facility unless other restrictions have been agreed to by the Recreation and Conservation Office Director of the Recreation and Conservation Funding Board.

6. We acknowledge that any facility developed with grant assistance from the Recreation and Conservation Funding Board must be dedicated for public outdoor recreation purposes, and be retained and maintained for such use for a minimum of 20 years from the date of final project reimbursement unless otherwise provided and agreed to by our organization, the Recreation and Conservation Funding Board, and the U.S. Fish and Wildlife Service.
7. We have read both the federal guidelines and state policies for the BIG program and agree to abide by those guidelines and policies, and as BIG grants are federal funds, our organization must comply with all applicable federal laws.
8. The resolution becomes part of the formal application to the Recreation and Conservation Office for grant assistance; and
9. We provided appropriate opportunity for public comment on the application.

**RESOLUTION #2014-527** our organization has approved a comprehensive parks and recreation plan that includes this project. Under the provision of the Boating Facilities Program (BFP), state grant assistance is requested to aid in financing the cost of *planning*. Our organization considers it in the best public interest to complete the project described in the application(s);

1. The Mayor is authorized to make formal application to the Recreation and Conservation Office for grant assistance.
2. Any grant assistance received will be used for direct costs associated with implementation of the project referenced above;
3. Our organization hereby certifies that our matching share of project finding will be derived from a dedicated boat launch improvement fund and General Fund and that we are responsible for supporting all non-cash commitments to this project should they not materialize.
4. We acknowledge that the grant assistance, if approved, will be paid on a reimbursement basis, meaning we will only request payment from the Recreation and Conservation Office after eligible and allowable costs have been incurred and payment remitted to our vendors, and that the Recreation and Conservation Office will hold retainage until the project is deemed complete.
5. This resolution becomes part of the formal application to the Recreation and Conservation Office for grant assistance; and
6. We provided appropriate opportunity for public comment on the application.

**RESOLUTION NO #2014-536** the City of Asotin is seeking funds to restore the boat launch in downtown Asotin. The Recreation and Conservation Funding Office—a potential funder of this project—requires that assets they invest in be available to the public a minimum of 25 years. The City of Asotin recognizes that having a boat launch available for public use is an important service it is in a unique position to provide to the boating public. The City of Asotin wishes to convey its commitment to keeping the launch open and operable for decades to come. The City of Asotin hereby acknowledges a commitment to maintenance and operations of a restored Asotin Boat Launch for no fewer than 30 years.

### Recreational Conservation Office (RCO) Grant

The City of Asotin received a Recreation and Conservation Office (RCO) Planning Grant funding for the Marina in the amount of \$61,611.00. It was awarded for the 2015-2017 Boat Facilities Program Local Projects. This grant is to design, and permit the restoration and development of a boat launch along the Snake River. The launch, which has not been used safely in the past 20 years, is the last access point to the Snake River near a city with fueling services and other supplies. Future development includes, restoring the boat launch, installing a breakwater, and building new moorage floats, bathrooms, and lighting. The City of Asotin will contribute \$20,537 in cash, staff labor, and donations of labor. For more information and photographs of this project, visit RCO's online Project Search. (14-2013).



### Rural Business Development Grant-Enterprise Emphasis (RBEG) an Agency of the USDA

The City of Asotin received a Rural Business Development Grant in the amount of \$47,765.00 through USDA for the Asotin Boat Basin Pre-Construction Design and Permitting. Funds will be used to lay groundwork for the restoration of a recreational and commercial boat launch which will draw people to linger within the City, thereby growing the market for small and emerging businesses within the City of Asotin. The professional services paid for by this project will guide the City through the maze of construction, and sediment disposition options so that permits can be obtained, and the ultimate project will be ready for construction.

## **WATER/SEWER/STORMWATER FUND # 401**

**Water/Sewer/Stormwater Fund** is an enterprise fund used to account for the financing of the services provided to the public and all expenses are paid by user charges. The minimum water charges in 2014 will be \$25.00 which includes the first 1,000 cubic feet of water used, with the average charge of \$.49 per 100 cubic feet.

The sewer rates for the year 2013 will be \$39.51 month. The City installed a new Lower Water Reservoir with a loan from the Department of Community Trade and Economic Development. The initial loan amount was \$757,500.00 with an interest rate of 0.50% and loan term of 21 years. The City of Asotin made its first loan payment of \$35,390.41 in September 2008.

The City also is repaying its loan to the Department of Ecology for the upgrade to the Wastewater Treatment Plant in 2005. This loan is \$505,000.00 at 1.5% interest with two yearly payments of \$29,664.43 over 20 years.

The City of Asotin has also been awarded a Loan / Grant from the State of Washington Community, Trade and Economic Development CERB (Community Economic Revitalization Board) Board for the purpose of upgrading and extending our water main in the Northwest entrance to our City. The funding is \$142,000 in a loan with zero percent interest over 20 years with the first five years deferred; \$48,000 in a grant; and \$63,000 in matching funds from outside sources. The City began this project in the fall of 2010 with a projected end date of spring 2011.

In 2014, new funds were created to separate the enterprise funds of Water, Sewer and Stormwater Funds. There are new Fund numbers for Water Fund #401, WWTP Fund #402 and Stormwater Fund #403 per Resolution # 13-501.

## **WATER FUND # 401**

**2014 Water Fund** Resolution #13-501 establishes a separation of an existing utility in fund accounting to create a new and separate fund number for Water to establish individual fund balances for the year starting 2014. The City of Asotin shall create and establish a new and separate fund number (401) titled Water, to keep funding revenues and expenditures separate from other funding to establish Water fund balances.

Ordinance #2014-781 increases the water rates starting December 2014. Per unit minimum charge will be twenty seven dollars and ninety three cents (\$27.93) per month for one thousand cubic feet of water. For each additional one hundred cubic feet of water a charge of one dollar (\$1.00), with a fraction roundup to the nearest one hundred cubic feet, shall be charged. Where a single meter is used to measure water consumption, each resident, apartment, living unit or trailer space occupied by a trailer shall be classified as a unit.

The minimum and excess charges for commercial, school, church and industrial users shall be the same as that of a residence. Any individually owned, leased, or rented business shall be subject to the minimum charge even though sanitary facilities are shared. Leased public parks, i.e. schools and RV parks shall have a minimum charge of twenty seven dollars and ninety three cents (\$27.93) per month for one thousand cubic feet of water. For each additional one hundred cubic feet of water a charge of one dollar (\$1.00), with a fraction roundup to the nearest one

hundred cubic feet, shall be charged. An increase to the base water rate will be one dollar (\$1.00) per year in each of the next five years. For each additional one hundred cubic feet of water a charge of twenty five cents (.25) will be added in each of the next five years. These rates will become effective on December 1<sup>st</sup> of each year.

### **SEWER/WWTP FUND # 402**

**2014 Sewer/WWTP Fund** Resolution #13-501 establishes a separation of an existing utility in fund accounting to create a new and separate fund number for Sewer/WWTP to establish individual fund balances for the year starting 2014. The City of Asotin shall create and establish a new and separate fund number (402) titled Sewer/WWTP to keep funding revenues and expenditures separate from other funding to establish Sewer/WWTP fund balances.

July 22, 2013, Sewer rates were increased by \$10.00 Resolution #2013-770. In 2013, the City of Asotin applied to the State Department of Commerce for funding assistance through the Community Development Block Grant (CDBG) to request \$24,000.00 for a Planning Grant to make upgrades to the Wastewater Treatment Plant Facility Plan, including removal and construction of new screw pump chambers and the replacement of brush rotors.

The City of Asotin shall increase the base sewer rates by \$5.00 in 2015 and an additional \$5.00 in 2016 to cover the “Debt Service” payments through the passage of City Ordinance #2014-529.

### **STORMWATER FUND # 403**

**2014 Stormwater Fund** Resolution #13-501 establishes a separation of an existing utility in fund accounting to create a new and separate fund number for Stormwater to establish individual fund balances for the year starting 2014. The City of Asotin shall create and establish a new and separate fund number (403) titled Stormwater to keep funding revenues and expenditures separate from other funding to establish Stormwater fund balances.

In 2008, the City of Asotin went into a partnership with Asotin County and the City of Clarkston for Stormwater Management as driven by the Clean Water Act. In 2010, the City of Asotin began charging Stormwater Utility Fees in the amount of \$5.00 per ERU, with commercial being pro-rated per property size.

In 2013, the Stormwater Utility Fee was reduced to \$4.00 per ERU, with commercial being pro-rated per property size. The City of Asotin entered into an Interlocal Agreement with Asotin County to manage the Stormwater Program. In 2013, Resolution #2013-508 the City applied and accepted a grant from the State of Washington Department of Ecology Funds for \$172,000.00 for the Second Street Stormwater Project. This project was completed in 2015.

Also in 2013, The City identified a chronic drainage problem on Second Street in Asotin between Highway 129 and Harding Street. The City received a \$120,000.00 grant from the State of Washington Department of Ecology Funds for the Second Street Municipal Stormwater Capacity Grant Program. Resolution #2013-509 will allow funding to create a study and planning project. There is a zero percent match for the city. This project was completed in 2015.

2017 the City of Asotin received grant funding through State of Washington Department of

Ecology for the Second Street (Harding to Washington) Stormwater Improvements. The grant and loan provides for \$685,000.00 toward the project. The project will improve water quality in the Snake River by installing Low Impact Development (LID) facilities on Second Street between Washington and Harding. This project will provide treatment for total suspended solids and will also reduce flows to the Snake River by increasing Stormwater infiltration and providing Stormwater detention.

#### **WATER/SEWER RESERVE FUND #408**

**Water/Sewer Reserve Fund** was established in the year 1999 and the income and revenues to this fund will be used by the City for capital improvements, restoration, maintenance, repair, upkeep and expansion of the City of Asotin's water and sewer facilities. All of the fees for water / sewer service hook-ups are deposited into this fund.

#### **WASTE WATER TREATMENT PLANT CONSTRUCTION FUND #412**

**Waste Water Treatment Plant Construction Fund** was created with Resolution #2014-529. The United States Department of Agriculture (USDA) awards Federal grant / loan combinations to help finance investment in infrastructure for Utility, Water and Environmental Programs. The City of Asotin intends to update the Waste Water Treatment Plant, but only if USDA funds are provided to fund the project. The City of Asotin agrees to the conditions set forth in a Letter of Conditions received by Marti Canatsey of USDA Rural Development, dated June 10, 2014.

The City of Asotin agrees to move forward with the design and construction of Options #1 for the Submersible Pump Station, Aerators and DO Control, and Grit System as well as Alternative #1 for the UV Bank improvements as summarized in Table 6.17 of the October 2013 Wastewater Treatment Plant Facility Planning Study prepared by Keller Associates.

Upon notice to proceed by USDA Rural Development, the City of Asotin authorizes Keller Associates to proceed with the design of these selected improvements as outlined under Task 3 on Addendum No. 1 to their original agreement dated January 14, 2013. The City agrees to forego the Community Development Block Grant (CDBG) General Purpose Grant application process in favor of the USDA funding offer.

The City of Asotin has created and established a new and separate fund number 412 titled Waste Water Treatment Plant Construction Fund. This will be a participating 31 CFR Part 202 collateral depositories, federal agency, or Federal Reserve Bank acting as a fiscal agent in the United States. All funds will be deposited into this account. The account shall be solely for the purposes of paying authorized costs of the project as outlined in the project budget. The City of Asotin agrees to annual automatically deducted installments.

The loan has been scheduled for repayment over a period of 40 years. The first payment due 12 months after loan closing will consist of principal and interest. Payments for the remaining 39 years will be equal amortized annual installments. The interest rate will be 3.25% or lower of the rate in effect at the time of loan approval or the time of loan closing, whichever is less. The grant request requires the applicant to contribute \$37,400, Agency Loan \$1,278,000 and USDA Rural Development (RD) Grant \$1,048,000.

The City of Asotin shall increase the base sewer rates by \$5.00 in 2015 and an additional \$5.00 in 2016 to cover the Debt Service payments through the passage of a City Ordinance.

### **RESOLUTION #2014-543**

It is necessary for the City of Asotin to raise a portion of the cost of such undertaking by issuance of its bonds in the principal amount of One Million Two Hundred Seventy-Eight Thousand & 00/100 pursuant to the provisions of.

The Association intends to obtain assistance from the United States Department of Agriculture acting under the provisions of the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) in the planning. Financing and supervision of such undertaking and the purchasing of bonds lawfully issued, in the event that no other acceptable purchaser for such bonds is found by the Association. In consideration of the premises the Association hereby resolves:

1. To have prepared on its behalf and to adopt an ordinance or resolution for the issuance of its bonds containing such items and in such forms as are required by State statutes and as are agreeable and acceptable to the Government.
2. To refinance the unpaid balance, in whole or in part, of its bonds upon the request of the Government if at any time it shall appear to the Government that the Association is able to refinance its bonds by obtaining a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time as required by section 333(c) of said Consolidated Farm and Rural Development Act (7 U.S.C. 1983(c)).
3. To provide for, execute, and comply with Form RD 400-4, "Assurance Agreement," and Form RD 400-1, "Equal Opportunity Agreement," including an "Equal Opportunity Clause," which clause is to be incorporated in, or attached as a rider to, each construction contract and subcontract involving in excess of \$10,000.
4. To indemnify the Government for any payments made or losses suffered by the Government on behalf of the Association. Such indemnification shall be payable from the same source of funds pledged to pay the bonds or any other legally permissible source.
5. That upon default in the payments of any principal and accrued interest on the bonds or in the performance of any covenant or agreement contained herein or in the instruments incident to making or insuring the loan, the Government at its option may (a) declare the entire principal amount then outstanding and accrued interest immediately due and payable, (b) for the account of the Association (payable from the source of funds pledged to pay the bonds or any other legally permissible source), incur and pay reasonable expenses for repair, maintenance, and operation of the facility and such other reasonable expenses as may be necessary to cure the cause of default, and/or (c) take possession of the facility, repair, maintain, and operate or rent it. Default under the provisions of this resolution or any instrument incident to the making or insuring of the loan may be construed by the Government to constitute default under any other instrument held by the Government and executed or assumed by the Association, and default under any such instrument may be construed by the Government to constitute default hereunder.
6. Not to sell, transfer, lease, or otherwise encumber the facility or any portion thereof, or interest therein, or permit others to do so, without the prior written consent of the Government.
7. Not to defease the bonds, or to borrow money, enter into any contractor agreement, or

otherwise incur any liabilities for any purpose in connection with the facility (exclusive of normal maintenance) without the prior written consent of the Government if such undertaking would involve the source of funds pledged to pay the bonds.

8. To place the proceeds of the bonds on deposit in an account and in a manner approved by the Government. Funds may be deposited in institutions insured by the State or Federal Government or invested in readily marketable securities backed by the full faith and credit of the United States. Any income from these accounts will be considered as revenues of the system.
9. To comply with all applicable State and Federal laws and regulations and to continually operate and maintain the facility in good condition.
10. To provide for the receipt of adequate revenues to meet the requirements of debt service, operation and maintenance, and the establishment of adequate reserves. Revenue accumulated over and above that needed to pay operating and maintenance, debt service and reserves may only be retained or used to make prepayments on the loan. Revenue cannot be used to pay any expenses which are not directly incurred for the facility financed by USDA. No free service or use of the facility will be permitted.
11. To acquire and maintain such insurance and fidelity bond coverage as may be required by the Government.
12. To establish and maintain such books and records relating to the operation of the facility and its financial affairs and to provide for required audit thereof as required by the Government, to provide the Government a copy of each such audit without its request, and to forward to the Government such additional information and reports as it may from time to time require.
13. To provide the Government at all reasonable times access to all books and records relating to the facility and access to the property of the system so that the Government may ascertain that the Association is complying with the provisions hereof and of the instruments incident to the making or insuring of the loan.
14. That if the Government requires that a reserve account be established, disbursements from that account(s) may be used when necessary for payments due on the bond if sufficient funds are not otherwise available and prior approval of the Government is obtained. Also, with the prior written approval of the Government, funds may be withdrawn and used for such things as emergency maintenance, extensions to facilities and replacement of short lived assets.
15. To provide adequate service to all persons within the service area who can feasibly and legally be served and to obtain USDA's concurrence prior to refusing new or adequate services to such persons. Upon failure to provide services which are feasible and legal, such person shall have a direct right of action against the Association or public body.
16. To comply with the measures identified in the Government's environmental impact analysis for this facility for the purpose of avoiding or reducing the adverse environmental impacts of the facility's construction or operation.
17. To accept a grant in an amount not to exceed \$1,048,000.00 under the terms offered by the Government; that the Mayor and of the Association are hereby authorized and empowered to take all action necessary or appropriate in the execution of all written instruments as may be required in regard to or as evidence of such grant; and to operate the facility under the terms offered in said grant agreement(s).

**RESOLUTION 2015-557**

**A RESOLUTION OF THE COUNCIL OF THE CITY OF ASOTIN  
AUTHORIZING AND PROVIDING FOR THE INCURRENCE OF  
INDEBTEDNESS FOR THE PURPOSE OF PROVIDING A PORTION OF THE  
COST OF ACQUIRING, CONSTRUCTING, ENLARGING, IMPROVING,  
AND/OR EXTENDING ITS SEWER FACILITY TO SERVE AN AREA  
LAWFULLY WITHIN ITS JURISDICTION TO SERVE.**

**WHEREAS**, it is necessary for the City of Asotin (herein after called Association) to raise a portion of the cost of such undertaking by issuance of its bonds in the principal amount of One Hundred Ninety-Five Thousand Five Hundred & 00/100 pursuant to the provisions of ; and

**WHEREAS**, the Association intends to obtain assistance from the United States Department of Agriculture, (herein called the Government) acting under the provisions of the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) in the planning. Financing and supervision of such undertaking and the purchasing of bonds lawfully issued, in the event that no other acceptable purchaser for such bonds is found by the Association:

**NOW THEREFORE**, in consideration of the premises the Association hereby resolves:

1. To have prepared on its behalf and to adopt an ordinance or resolution for the issuance of its bonds containing such items and in such forms as are required by State statutes and as are agreeable and acceptable to the Government.
2. To refinance the unpaid balance, in whole or in part, of its bonds upon the request of the Government if at any time it shall appear to the Government that the Association is able to refinance its bonds by obtaining a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time as required by section 333(c) of said Consolidated Farm and Rural Development Act (7 U.S.C. 1983(c)).
3. To provide for, execute, and comply with Form RD 400-4, "Assurance Agreement," and Form RD 400-1, "Equal Opportunity Agreement," including an "Equal Opportunity Clause," which clause is to be incorporated in, or attached as a rider to, each construction contract and subcontract involving in excess of \$10,000.
4. To indemnify the Government for any payments made or losses suffered by the Government on behalf of the Association. Such indemnification shall be payable from the same source of funds pledged to pay the bonds or any other legal ly permissible source.



5. That upon default in the payments of any principal and accrued interest on the bonds or in the performance of any covenant or agreement contained herein or in the instruments incident to making or insuring the loan, the Government at its option may (a) declare the entire principal amount then outstanding and accrued interest immediately due and payable, (b) for the account of the Association (payable from the source of funds pledged to pay the bonds or any other legally permissible source), incur and pay reasonable expenses for repair, maintenance, and operation of the facility and such other reasonable expenses as may be necessary to cure the cause of default, and/or (c) take possession of the facility, repair, maintain, and operate or rent it. Default under the provisions of this resolution or any instrument incident to the making or insuring of the loan may be construed by the Government to constitute default under any other instrument held by the Government and executed or assumed by the Association, and default under any such instrument may be construed by the Government to constitute default hereunder.
6. Not to sell, transfer, lease, or otherwise encumber the facility or any portion thereof, or interest therein, or permit others to do so, without the prior written consent of the Government.
7. Not to defease the bonds, or to borrow money, enter into any contractor agreement, or otherwise incur any liabilities for any purpose in connection with the facility (exclusive of normal maintenance) without the prior written consent of the Government if such undertaking would involve the source of funds pledged to pay the bonds.
8. To place the proceeds of the bonds on deposit in an account and in a manner approved by the Government. Funds may be deposited in institutions insured by the State or Federal Government or invested in readily marketable securities backed by the full faith and credit of the United States. Any income from these accounts will be considered as revenues of the system.
9. To comply with all applicable State and Federal laws and regulations and to continually operate and maintain the facility in good condition.
10. To provide for the receipt of adequate revenues to meet the requirements of debt service, operation and maintenance, and the establishment of adequate reserves. Revenue accumulated over and above that needed to pay operating and maintenance, debt service and reserves may only be retained or used to make prepayments on the loan. Revenue cannot be used to pay any expenses which are not directly incurred for the facility financed by USDA. No free service or use of the facility will be permitted.

*According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0121. The time required to complete this information*

11. To acquire and maintain such insurance and fidelity bond coverage as may be required by the Government.
12. To establish and maintain such books and records relating to the operation of the facility and its financial affairs and to provide for required audit thereof as required by the Government, to provide the Government a copy of each such audit without its request, and to forward to the Government such additional information and reports as it may from time to time require.
13. To provide the Government at all reasonable times access to all books and records relating to the facility and access to the property of the system so that the Government may ascertain that the Association is complying with the provisions hereof and of the instruments incident to the making or insuring of the loan.
14. That if the Government requires that a reserve account be established, disbursements from that account(s) may be used when necessary for payments due on the bond if sufficient funds are not otherwise available and prior approval of the Government is obtained. Also, with the prior written approval of the Government, funds may be withdrawn and used for such things as emergency maintenance, extensions to facilities and replacement of short lived assets.
15. To provide adequate service to all persons within the service area who can feasibly and legally be served and to obtain USDA's concurrence prior to refusing new or adequate services to such persons. Upon failure to provide services which are feasible and legal, such person shall have a direct right of action against the Association or public body.
16. To comply with the measures identified in the Government's environmental impact analysis for this facility for the purpose of avoiding or reducing the adverse environmental impacts of the facility's construction or operation.
17. To accept a grant in an amount not to exceed \$170,500.00 under the terms offered by the Government; that the Mayor and of the Association are hereby authorized and empowered to take all action necessary or appropriate in the execution of all written instruments as may be required in regard to or as evidence of such grant; and to operate the facility under the terms offered in said grant agreement(s).

The provisions hereof and the provisions of all instruments incident to the making or the insuring of the loan, unless otherwise specifically provided by the terms of such

instrument, shall be binding upon the Association as long as the bonds are held or insured by the Government or assignee. The provisions of sections 6 through 17 hereof may be provided for in more specific detail in the bond resolution or ordinance; to the extent that the provisions contained in such bond resolution or ordinance should be found to be inconsistent with the provisions hereof, these provisions shall be construed as controlling between the Association and the Government or assignee.

The vote was: Yeas 5 Nays 0 Absent 0

**IN WITNESS WHEREOF**, the Council of the City of Asotin has duly adopted this resolution and caused it to be executed by the officers below in duplicate on this 2015, 27<sup>th</sup> day of July.

### **WASTE WATER TREATMENT PLANT DEBT SERVICE RESERVE FUND #413**

**Waste Water Treatment Plant Debt Service Reserve Fund** was established in 2014 to budget and fund unanticipated emergency maintenance and repairs, and assist with debt service should the need arise.

This fund will also establish and maintain the anticipated and expected expenses including but not limited to operation and maintenance, customer deposits, and asset management for short-lived assets. As a part of the Agency loan, the city will establish and fund monthly a **debt service** reserve fund equal to 10% of the monthly payment each month over the life of the loan until an accumulations of one annual installment.

The reserve is required to establish an emergency fund for emergency maintenance and repairs and debt repayment should the need arise. Ten percent of the proposed loan installment will be equal to \$711.09 per month. In addition, a fund asset management reserve for short-lived assets by depositing a sum of \$73.58 monthly in addition to that required for the debt service reserve.

### **CEMETERY TRUST FUND #601**

**The Cemetery Trust Fund** was set up September 15, 1954 by the estate of Reba LaFond in the amount of \$12,928.00. The interest from this trust fund is placed in the Cemetery Fund #105 and is used for the upkeep of Mrs. LaFond's grave site and other areas of the cemetery. A two year Certificate of Deposit was purchased through Twin River Bank in 2014 in the amount of \$12,935.00 and continues to accrue interest.

### **RESERVE FUNDS**

**The Reserve Funds** are the City of Asotin's investments which are insured, registered, or held by the City's agent in the City's name. Investments are presented at fair market value. The Investments are located at the State of Washington Local Government Investment Pool with an ending balance as of December 31, 2017 \$2,071.27.

**DEBT**

The debt service requirements for general obligation bonds, revenue bonds and payments including both principle and interest, are as follows:

	<u>Revenue Bonds</u>	<u>Principal</u>	<u>Revenue Bonds</u>	<u>Revenue Bonds</u>	<u>Principal</u>
	<u>Total</u>		<u>Interest</u>	<u>Total</u>	
2018		\$141,786.82	\$47,799.70		\$189,586.52
2019		\$143,969.63	\$45,434.19		\$189,403.82
2020		\$134,600.27	\$43,151.00		\$177,751.27
2021		\$131,564.43	\$41,344.62		\$172,909.05
2022-2026		\$597,653.51	\$179,269.79		\$776,923.30
2027-2031		\$185,143.27	\$151,023.39		\$336,166.66
2032-2036		\$167,055.84	\$131,244.16		\$298,300.00
2037-2041		\$189,447.14	\$108,852.87		\$298,300.01
2042-2046		\$214,980.80	\$83,319.20		\$298,300.00
2047-2051		\$243,885.98	\$54,414.02		\$298,300.00
2052-2056		\$276,234.89	\$21,611.11		\$297,846.00
2057		\$59,186.55	\$19.45		\$59,206.00
TOTALS		<u>\$2,485,509.13</u>	<u>\$907,483.50</u>		<u>\$3,392,992.63</u>

# THE CITIZENS OF ASOTIN

## MAYOR

## CITY COUNCIL

### CLERK/TREASURER

#### FUNCTIONS

Administrative  
Budgeting  
Accounting  
Payroll  
Human Resources  
Council Meetings  
Public Records  
Cemetery  
Risk Management  
Purchasing  
Fundraising

### WWTP OPERATOR

#### FUNCTIONS

Facility Operator  
Mechanic  
Operate WWTP Computer  
Laboratory Testing  
Chemical Testing  
Analyze Data  
DOE Reports  
Heavy Equipment Operator  
Maintain Logs  
Sludge Removal  
Heavy Manual Labor  
Back up Public Works Operator  
Inspect Sewer Lines  
Building Inspector

### CIVIL SERVICE

#### FUNCTIONS

Quarterly Meetings  
Interviewing  
Testing  
Recommendations  
Grievances

### POLICE FUNCTIONS

Emergency Services  
Animal Control  
Parking Control  
Public Relations  
School Protection  
Shop with a Cop  
Asotin County Fair Parade  
Asotin Lighted Christmas Parade  
National Night Out

### DEPUTY CLERK FUNCTIONS

Administrative Assistant  
Customer Service  
Cashier  
Budget Assistance  
Accounts Rec/Payable  
Public Records  
Water/Sewer Billings  
Cemetery  
Licenses  
Website Designer  
Grants  
Fundraising

### Public Works Superintendent FUNCTIONS

Construction/Maintenance  
Mechanic  
Heavy Equipment Operator  
Parks  
Streets  
Cemetery  
Water  
Meter Reader  
WWTP Operator I  
Corp of Engineer Levee  
Snow Removal  
Flood Maintenance  
Building Inspector I

### BUILDING DEPARTMENT FUNCTIONS

Issue Building Permits  
Commercial  
Additions  
Restorations  
New Construction  
Deck, Garage, Mechanical  
Building Inspections  
Gas/Electricity Inspections  
Guidance for Zoning

### ASOTIN MUNICIPAL COURT FUNCTIONS

Last Thursday of each month  
Courts of Limited Jurisdiction  
Infractions-Criminal Traffic and  
Non-Traffic  
Civil and Non-Civil  
Misdemeanor  
Local Code Violations

### WWTP/Public Works Maintenance Technician FUNCTIONS

Mechanic  
Parks  
Streets  
Cemetery  
Water  
Meter Reader  
Snow Removal

### PLANNING & ZONING FUNCTIONS

Meet Quarterly  
Consider Conditional Use Permits  
Investigate Zoning areas  
Recommend updates to ordinances

### FIRE/EMS FUNCTIONS

Fire Protection  
Emergency Medical Services  
Jr Firefighter/EMS Program  
Breakfast with Santa  
Asotin County Fair Parade  
Lighted Christmas Parade  
Community Projects/Public Relations  
On-Site EMS for Asotin County Fair  
On-Site EMS Asotin Football Games  
Weekly Training/Meetings

# City of Asotin Values, Vision, Mission & Philosophy

## Values

In 2010, the City of Asotin began a journey toward becoming a values-based organization, with less reliance on policies and 'rules'. To further this effort, municipal staff and City Council have embraced the values of teamwork, integrity and excellence.

- **TEAMWORK**: We will work together, demonstrating collaboration through mutual reliability, openness and flexibility to accomplish our goals.
- **INTEGRITY**: We will demonstrate an uncompromising allegiance to the core values of honesty, respect for others, loyalty, consistency, accountability and sincerity.
- **EXCELLENCE**: We will deliver a superior level of commitment, responsiveness, performance and provision of services to all, with the attitude that everything is worth our best effort.

## Vision

Asotin is a progressive, safe and family-friendly community that welcomes diversity. It is noted for excellence in education, recreation, tourism, and citizen participation. This dynamic city, situated on the Snake River, actively supports opportunities for economic development that are in harmony with the area's unique natural resources.

## Mission

The City of Asotin is responsible for furnishing cost-effective services and well-maintained facilities, safeguarding the public and property, enhancing the community's favorable quality of life, protecting Asotin's natural environment and sustaining a healthy, growing economy for all to enjoy.

## Philosophy

We, the members of the Asotin Police Department:

- Believe the protection of life is our number one priority.
- Will respect and protect the rights and dignity of all persons and utilize the utmost in courtesy and compassion in every contact we make.
- Will strive for excellence in the delivery of police services and will utilize training, technology and innovation to accomplish our goal.
- We believe Asotin is a unique community in that we have a state highway running through our city, we have an outstanding school system, a growing residence area, are neighbors to the City of Clarkston and Lewiston, and we are an important part of our community's successes.
- To partner with the Asotin School District to provide a quality environment for learning in our schools.
- To partner with youth of our community and instill the true values and wholesomeness they deserve.

## ***The City of Asotin***

is located in the southeast corner of the State of Washington at the confluence of the Snake River and Asotin Creek on State Highway 129. Asotin's elevation is 760 feet. We have mild winters and beautiful sunny summers with outstanding sunsets.



**A**sotin is the former site of a Nez Perce Tribal winter camp and is named after the eels that were plentiful in Asotin Creek (Native name Has shu tin).

## **Asotin Parks**

**A**sotin City Park is located on Asotin Creek. Reserve our Park for Weddings, Birthdays, Family Reunions, and Parties. RV spaces available.



## Asotin Recreation

Hells Canyon is the deepest gorge in North American. We are the Jet Boat Capital of the World and offer Water Sports, Hunting, Hiking, Mountain Biking, Bird Watching, and Walking the levee pathway along the Snake River. The Asotin area also offers Year Round Golfing, Guided Fishing Tours, White Water Rafting, Camping, ATV Riding and Horseback Riding. Wild Huckleberry and Mushroom picking are only 30 minutes south of Asotin. Field Springs State Park offers Snow Shoeing, Cross Country Skiing and a Tubing Hill.



## City of Asotin Vision

Asotin is a progressive, safe and family-friendly community that welcomes diversity. It is noted for excellence in education, recreation, and tourism. This dynamic city, situated on the Snake River, actively supports opportunities for economic development that are in harmony with the area's unique natural resources.

*The City of Asotin is a dynamic community with diverse recreational opportunities and natural beauty, uniquely situated along the Snake River adjoining the States of Idaho and Oregon. Valuing safety, stewardship, and planned growth while harnessing community pride. Asotin provides unmatched quality for residents, businesses and visitors.*





*The City of Asotin is responsible for furnishing cost-effective services and well-maintained facilities, safeguarding the public and property, enhancing the community’s favorable quality of life, protecting Asotin’s natural environment and sustaining a healthy, growing economy for all to enjoy.*

**“Your City Employees Hard at Work for You”**

**Purchase Business Items at Asotin City Hall**

Faxing Services  
 Park & RV Rentals  
 Building Permits  
 Dog License  
 Business License  
 Cemetery Plots

Photo Copies  
 Asotin Commemorative Pins  
 Asotin Rock’s T-Shirts  
 Asotin Post Cards  
 Asotin Days T-Shirts & Hats

**City of Asotin Employees**

Clerk/Treasurer ~ Tiffany Rogers  
 Deputy Clerk ~ Tina Davidson  
 Police Chief ~Monte Renzelman  
 SRO ~Greg Adelsbach

Public Works Superintendent ~ Bob Portlock  
 Public Works Maintenance ~ Kirk Frye  
 WWTP Operator/Building Inspector ~ Bill Frye  
 Full Time Officer ~Jody Brown

**City of Asotin Council**

- Mayor ~ Vikki Bonfield
- Councilmember ~ Joe Appleton
- Councilmember ~ George Tucker

- Mayor Pro-Tem ~ Jennifer Bly
- Councilmember ~ Mervin Schneider
- Councilmember ~ Lori Loseth

**City of Asotin Departments**

**Utilities**

- Utility Payments
- Automatic Withdrawal Methods
- Credit-Debit Cards
- Water/Sewer/Stormwater

**Parks/Recreation**

- Rentals
- Asotin Historical Community Center
- Chief Looking Glass Park
- Asotin City Park
- Cook Shack
- RV Spaces – three with water and electricity
- Tables, Chairs, Linens, Dining Ware, Event Supplies
- RV Sanitation Station located at Chief Looking Glass

## Police

Police Chief ~ Monte Renzelman

School Resource Officer ~ Greg Adelsbach

Full Time Officer ~ Jody Brown

- Parking Control
- Home Security Checks
- Public Relations
- Animal Control

## Fire Protection Services

Fire Chief ~ Noel Hardin

Emergency Medical Services

Volunteer Firefighters

Emergency Services

## Asotin Municipal Court

Todd Richardson~ Judge

Tina Davidson~ Court Administrator

Jane Richards~ Prosecutor

Rick Laws~Public Defender

## Planning & Zoning ~ Commission

Jenni Light ~ Chair

Dave Risley ~ Co Chair

Elaine Greene~ Secretary

## Civil Service

Doug Bly ~ Chair

Laura Frye

Sharlene Tiller

Eleanor Sheldon ~ Secretary /Chief Examiner

## Building Department

Bill Frye

3699 Riverside Dr

Asotin

## Water

Bob Portlock & Kirk Frye

## Waste Water Treatment Plant

Bill Frye

## Public Works

Bob Portlock & Kirk Frye

## Streets

Bob Portlock & Kirk Frye

## Cemetery

Bob Portlock & Kirk Frye

## *Out Side Services for new residents*

### Naslund

Garbage pickup

509-758-5755

### CableOne

Internet/Phone Service

1-877-570-0500

### Avista Utilities

1-800-227-9187

### TDS Local Telephone Company

1-888-225-5837

*Looking for Information about the City*  
*Check Out Our Website*

[www.cityofasotin.org](http://www.cityofasotin.org)

**Sponsorships:**

**City of Asotin Marina Re-Opening Project** – List of sponsors that are supporting the Marina

**What's New:**

**Current Happenings Listed** - Left hand column of screen lists current information

**City Information:**

**Asotin Marina Information** – Updated Information on Marina Funding

**Business District** – List of Asotin Businesses and contact information

**Municipal Code** – Have a question about a city code. Look it up here, it is user friendly

**Business and Property Sites Available** - Business Sites for Sale

**City Hall Directory** – Employee and Council Member Contact Information

**Committee Member Directory** – List of Committee's and who serves on each committee

**Council Meeting Minutes, Agendas and Schedules**

**Planning and Zoning Commission** – Members and Contact Information



**Parks ~ Community Center ~ Cemetery:**

**Public Park** – RENTAL RESERVATIONS and Information

**Park Rules and Regulations**

**Asotin Historic Community Center** – Classes, Activities and Rental Information

**Cemetery Directory** – Directions, Burial Directory, and Veteran Status

**Calendar of Events:**

**Year round calendar with Monthly Activities and Events** – Need to know what's going on today!

**Contact Us:**

**City of Asotin Staff Directory**

*The City of Asotin is a dynamic community with diverse recreational opportunities and natural beauty, uniquely situated along the Snake River adjoining the States of Idaho and Oregon. Valuing safety, stewardship, and planned growth while harnessing community pride, Asotin provides unmatched quality for residents, businesses and visitors.*



Community Center Rental

City Park Facility Rental

Chief Looking Glass Park Facility Rental

- *Weddings*
- *Wedding Rehearsal*
- *Funerals*
- *Baby Showers*
- *Bridal Showers*
- *Professional Meetings*
- *Family Reunion*
- *Birthday Parties*
- *Fundraising Events*

City of Asotin Activities

Volunteers Always Wanted and Greatly Needed



- Asotin Chamber*
- Asotin Days*
- Curb Islands*
- Asotin Days Activities*
- Asotin Lighted Christmas Parade*
- Asotin LIONS Club*
- Asotin Masons*
- Street Fair, Marina Concession Fundraiser*
- Asotin County Fair*
- Asotin County Museum*
- Treasurers N Trees Craft Fair*
- Memorial Day Cemetery Ceremony*
- Rivers & Ridges Ride – Comfort Station in Asotin*
- Asotin Methodist Church*
- Light House Baptist Church*
- Exercise Class at the Community Center*

**MUSEUM**

*Asotin County Historical Society*

- *History of the area*
- *Genealogy research*
- *Pictures/Stories*
- *Cemeteries*
  - *Locations*
  - *Family Plots*
  - *Individual Plots*
- *Purchase*
  - *Pictures*
  - *Area Books*

# Glossary of Budget Terms

**Account** - A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses

**Administrative Services Departments** - Refers to organizational units or departments that primarily provide services to other departments or divisions. These include:

**Legislative** - city council and its functions

**Financial Services** - the accounting, financial reporting, customer service, and treasury functions

**Personnel Services** - provides centralized personnel services to all city operations

**Administrative Services** - provides supervision of financial services and personnel services as well as budget, fiscal planning, tax and license, data processing, risk management, and other general administrative services

**Civil Service** - the independent panel that works with personnel/hiring issues for the Public safety departments

**Agency Fund** - A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another

**Appropriation** - The legal spending level authorized by an ordinance of the city council. Spending should not exceed this level without prior approval of the council

**Assessed Valuation** - The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners

**BARS** - The Budgeting, Accounting, and Reporting System for accounting systems prescribed by the Washington State Auditor's Office. All cities and towns in Washington use this system

**Benefits** - City-provided employee benefits, such as social security insurance, retirement, worker's compensation, life insurance, medical insurance, vision insurance; and dental insurance

**Budget** - A financial plan of operations for the city. It is a plan, not a list of accounts and amounts

**Capital Improvement Program (CIP)** - The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than \$5,000

**Capital Outlay** - A budget category that may be a part of a capital improvement program, or in the case of expending less than \$5,000 but more than \$500, is a part of the operating budget

**Capital Project** - A single project within the Capital Improvements Program

**Cash Basis** - A method of accounting in which income is considered earned when received and expenses are incurred when paid. Most small cities and towns in the State of Washington use this method of accounting for its simplicity

**Costs Allocation** - The assignment of applicable costs incurred by a central services department (like "administrative services") to a fund based on the benefit to the fund being assessed

**Councilmanic Bonds** - Bonds that can be authorized by the city council without a vote of the public in an amount up to .75 percent of the assessed valuation of the city

**Current Expense Fund** - See "General Fund"

**Debt Service** - Interest and principle payments on debt

**Debt Service Funds** - The type of fund that accounts for the payment of debt service on general obligations of the city

**Designated Fund Balance** - A portion of fund balance that has been designated by past council action for a specific purpose

**Enterprise Fund** - A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management

**Fund** - A self-balancing group of accounts that includes revenues and expenditures

**GAAP** - "Generally Accepted Accounting Principles," which are mostly determined by the GASB for governments

**GASB** - "Governmental Accounting Standards Board," which determines the underlying principles to be used in accounting for governmental activities

**General Fund** - The fund of the city that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks and administration

**General Obligations** - Bonds or other indebtedness of the city for which the pledge made for repayment is the full faith and credit of the city

**Governmental Fund Types** - Funds that provide general government services. These include the general fund, special revenue funds, capital projects funds, and debt service funds

**Intergovernmental Revenues** – Inter-fund charges to pay for quasi-external transactions of the fund

**Internal Controls** - A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data

**Internal Service Funds** - A type of proprietary fund that accounts for the goods and services provided to other units of the city. Payment by the benefiting unit is intended to fund the costs of providing such services

**LEOFF** - The "Law Enforcement Officers and Fire Fighters" retirement system of the state that provides coverage for city public safety employees

**Levy Rate** - The property tax percentage rate used in computing the property tax amount to be paid

**Licenses and Permits** - A revenue category of the city derived from business licenses and building or development permits

**LID** - "Local Improvement Districts." A financing mechanism that permits the building of public infrastructure improvements which benefit a confined area and where the costs for those improvements are to be paid by the benefiting area land owners

**Operating Budget** - The annual appropriation to maintain the provision of city services to the public

**PERS** - "Public Employee Retirement System." The state system for public employment retirement applicable in most cities for employees, except where LEOFF is applicable

**Preliminary Budget** - That budget which is proposed by staff to the council and has not yet been adopted by the council

**Proprietary Funds** - A group of funds that account for the activities of the city that are of a proprietary or "business" character. See "Enterprise Fund."

**Public Safety** - A term used to define the combined budget of the police and fire departments

**Revenue Bonds** - Bonds sold by the city that are secured only by the revenues of a particular system, usually the water/sewer fund and the regional water fund

**Special Revenue Funds** - General government funds for which the source of monies is dedicated to a specific purpose

**Standard Work Year** - 2,080 hours a year, 260 days (except leap year)

**Working Capital** - The year-end balance of current assets less current liabilities