

City of Sumas

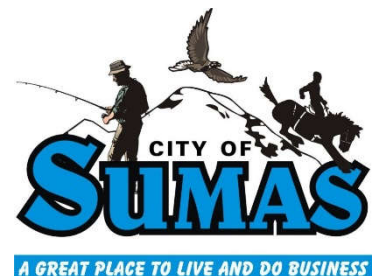
# 2021 Adopted Annual Budget



Fiscal Year 2021

City of Sumas, Washington

Prepared by: Jennifer Bell, Finance Director



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## 2021 Adopted Annual Budget

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# City of Sumas

## Directory of Officials

### Elected Officials:

|                     |                  |                         |
|---------------------|------------------|-------------------------|
| Mayor:              | Kyle Christensen | Term Expires 12/31/2021 |
| Council Position 1: | Bruce Bosch      | Term Expires 12/31/2021 |
| Council Position 2: | Rich Postma      | Term Expires 12/31/2021 |
| Council Position 3: | Deborah Morgan   | Term Expires 12/31/2023 |
| Council Position 4: | Joshua Clawson   | Term Expires 12/31/2021 |
| Council Position 5: | Jesse Clawson    | Term Expires 12/31/2023 |

### Administration:

|                        |                |
|------------------------|----------------|
| City Clerk:            | Michelle Quinn |
| Finance Director:      | Jennifer Bell  |
| Police Chief:          | Daniel DeBruin |
| Public Works Director: | Sunny Aulakh   |

### Contracted Employees:

|                        |                 |
|------------------------|-----------------|
| City Attorney:         | Jim Wright      |
| City Planner:          | Rollin Harper   |
| Municipal Court Judge: | Michael Bobbink |

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### Contact Info:

Sumas City Hall  
433 Cherry Street/PO Box 9  
Sumas, WA 98295

Phone: 360-988-5711  
Fax: 360-988-8855  
[www.cityofsumas.com](http://www.cityofsumas.com)

# City of Sumas

## 2021 Mayoral Appointments

### Mayor Pro-Tem

Bruce Bosch

### Council Committees

#### **Finance Committee**

Bruce Bosch  
Rich Postma

#### **Parks/Property Cemetery**

Josh Clawson  
Jesse Clawson

#### **Utilities/Light**

Bruce Bosch  
Rich Postma

#### **Safety/Environmental/Land Use**

Josh Clawson  
Deborah Morgan

#### **Water/Sewer/Street**

Bruce Bosch  
Rich Postma

#### **Econ. Dev./ Commerce/Tourism**

Bruce Bosch  
Deborah Morgan

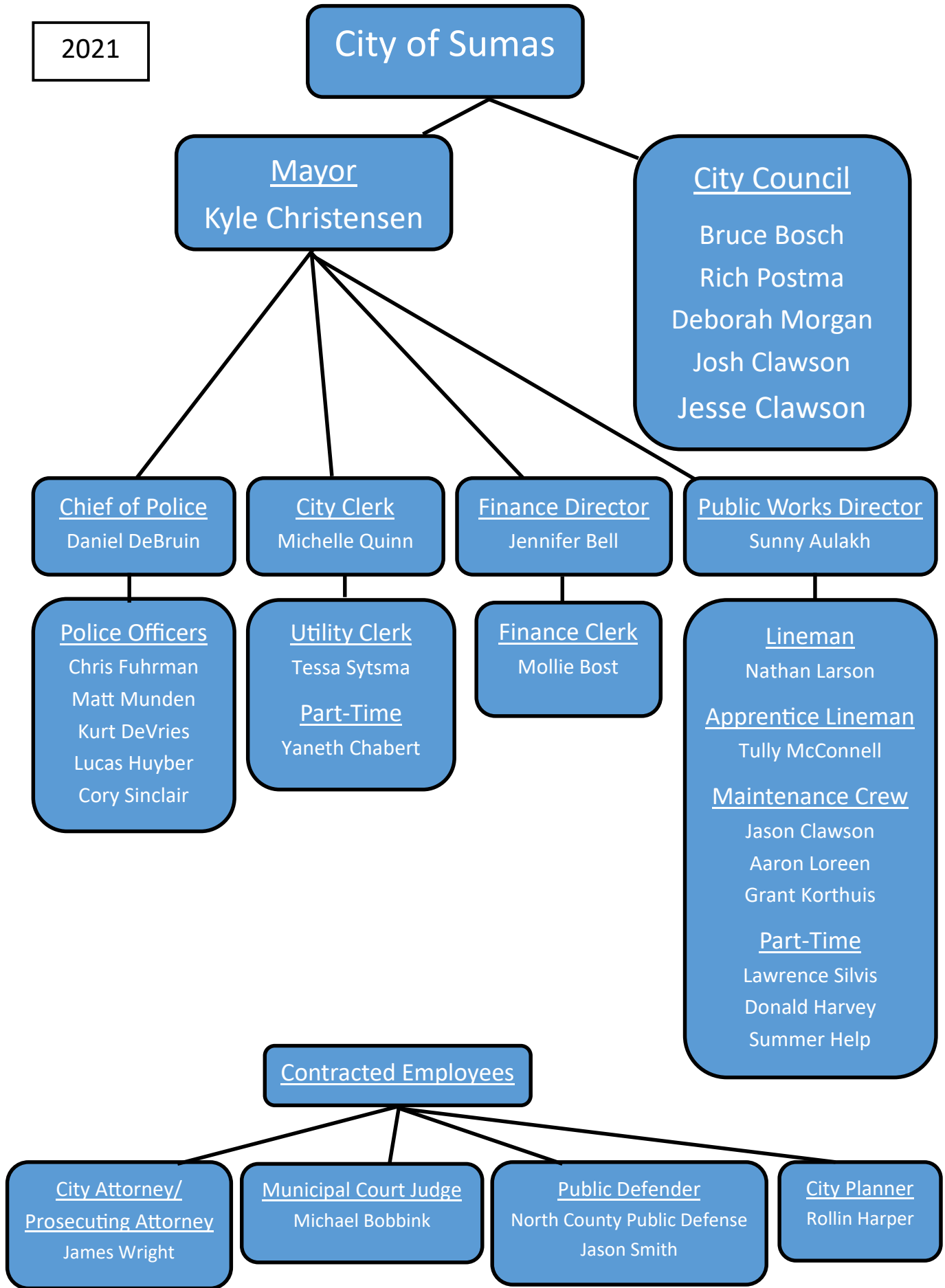
#### **Building Permits/Ordinances**

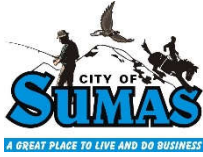
Josh Clawson  
Jesse Clawson

#### **Appeals/Negotiations/Mediation**

Deborah Morgan  
Jesse Clawson

2021





# 2021 – Budget Highlights

## Summary of City Services

The City of Sumas was incorporated in 1891 and operates under the laws of the state of Washington applicable to a non-charter code city operating under the mayor-council plan of government. The City is a general-purpose local government and provides public safety, street improvements, parks and recreation, building inspection, municipal court, cemetery, and general administrative services. In addition, the City owns and operates public utilities for water, sewer, storm-sewer, and electric.

## Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following fund types are used:

### GOVERNMENTAL FUND TYPES:

#### General Fund (001)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

#### Special Revenue Funds (101-107)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

#### Capital Projects Funds (301-302)

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

### PROPRIETARY FUND TYPES:

#### Enterprise Funds (401-412)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

### FIDUCIARY FUND TYPES:

#### Custodial Funds (631-634)

These funds are used to account assets that the government holds on behalf of others in a custodial capacity. *The City is not required to budget for fiduciary funds.*

## Basis of Accounting

Financial statements are prepared using the cash basis of accounting. Revenues are recognized when cash is received, and expenditures are recognized when paid. In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

## Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 5 years. Capital assets and inventory are recorded as capital expenditures when purchased.

## Budget

The City budgets at the fund level. The budget constitutes the legal authority for expenditures at that level. Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

Annual appropriations for these funds lapse at the fiscal year end.

The legally adopted budget for 2021 is as follows:

| FUND  | 2021 Estimated Beginning Balance | 2021 Budgeted Revenues | 2021 Budgeted Expenditures | 2021 Estimated Ending Balance |
|---|----------------------------------|------------------------|----------------------------|-------------------------------|
| 001 Current Expense                             | \$515,155                        | \$3,342,960            | \$3,290,340                | \$567,775                     |
| 101 Street                                      | \$393,865                        | \$1,138,800            | \$1,185,350                | \$347,315                     |
| 103 Cemetery                                    | \$26,040                         | \$20,655               | \$33,150                   | \$13,545                      |
| 104 Economic Development                        | \$292,349                        | \$29,360               | \$200,200                  | \$121,509                     |
| 105 Civic Improvement                           | \$20,835                         | \$3,005                | \$3,020                    | \$20,820                      |
| 107 Criminal Justice Lo-Pop                     | \$20,358                         | \$3,005                | \$5,420                    | \$17,943                      |
| 301 REET I                                      | \$251,134                        | \$45,630               | \$75,100                   | \$221,664                     |
| 302 REET II                                     | \$217,078                        | \$45,630               | \$75,100                   | \$187,608                     |
| 401 Water-Sewer                                 | \$776,419                        | \$1,193,600            | \$1,336,500                | \$633,519                     |
| 403 Water-Sewer Hookups                         | \$697,035                        | \$104,600              | \$400                      | \$801,235                     |
| 410 Storm Sewer                                 | \$62,369                         | \$40,340               | \$34,400                   | \$68,309                      |
| 411 Light                                       | \$851,020                        | \$2,513,735            | \$2,547,000                | \$817,755                     |
| 412 Light Deposits                              | \$40,000                         | \$12,000               | \$10,000                   | \$42,000                      |
| <b>Totals</b>                                   | <b>\$4,163,657</b>               | <b>\$8,493,320</b>     | <b>\$8,795,980</b>         | <b>\$3,860,997</b>            |
| <b>Total Budget Revenues &amp; Expenditures</b> | <b>\$12,656,977</b>              |                        | <b>\$12,656,977</b>        |                               |

## Employees, Salaries & Benefits

The City employs 15 Full-Time employees and 6 Part-Time or Seasonal employees. In order to retain qualified, professional, and dedicated employees, the City offers competitive salary and benefit packages and evaluates for necessary Cost of Living Adjustments (COLA) needed on an annual basis.

**The COLA increase for 2021 is 1.3%.**

### Overtime

Overtime hours are worked only upon approval by a Department Head and only for work that is necessary or in response to an emergency situation. Police Officers may work overtime shifts under the Operation Stonegarden cooperative agreement. Stonegarden overtime is reimbursable to the City under sub-contract with Whatcom County Sheriff's Office.

### Retirement

Substantially all City full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS).

Public Employees' Retirement System (PERS), or  
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

#### *Medical/Dental/Vision*

The City of Sumas is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). The City pays 100% of the premium charges for Medical, Dental, and Vision for employees and their qualifying spouse and dependents. The City also contributes \$50/month per employee towards an optional Aflac Insurance Plan of the employee's choice.

#### Property and Liability Insurance

As of December 1, 2019, the City of Sumas became a member of the Washington Cities Insurance Authority (WCIA). New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated.

#### Highlights of Specific Funds

##### 001 General Fund

- **Revenues**
  - Property Taxes
  - Utility Taxes & Franchise Fees
  - State Shared Taxes & Fees
  - Permits & Licenses
  - Grants – Stonegarden, Dept of Ecology, Dept of Commerce, WCIA
  - Charges for Services
    - Passports & Fingerprints
    - Facility rentals
- **Parks** (budget considerations)
  - Public benefits from open spaces and recreation
  - Expense to maintain is higher than revenues generated by them
    - No revenues received in 2020 due to COVID restrictions
  - Summer Help – not hired in 2020; 1 position anticipated in 2021
  - Spray Park – 90% complete
  - Grandstand Upgrade Project – on track for 2021 (grant funded)
- **Expenses**
  - Proposed projects for 2021
    - Paint exterior of the Historical Society Building
    - Paint interior of the Senior Center (cost split w/ Whatcom Co Parks Dept)
  - Anticipate State Audit in 2021 for years 2019-2020
- **Savings/Deferred items**
  - No new vehicles in 2021
  - Travel to trainings is reduced – most trainings via webinar



### 101 Streets Fund

- **Revenues**
  - Property Taxes
  - Local Fuel Tax (2020 reduced 50% due to COVID-19 Border Closure; continue into 2021?)
  - State Shared Motor Vehicle Fuel Taxes
  - TIB/NVSD – School Street Improvements at Lawson & Mitchell \$152,500/TIB; \$8,500/NVSD
- **Expenses**
  - 2021 Street Improvements:
    - Kneuman Rd & Sumas Ave – Storm Damage Repairs funded by FEMA
    - Sidewalk repairs
    - School Street Improvements at Lawson & Mitchell – Project Total \$169,400; City’s contribution \$8,500

### 103 Cemetery

- **Revenues**
  - Property Taxes
- **Expenses**
  - New Salary Split – Maintenance Crew Position 3 – 30% paid out of Cemetery
  - 2019/2020 – several Capital Improvement Projects completed
  - Routine maintenance anticipated in 2021

### 104 Econ Dev. Fund

- **Economic Development Loans available**

Purpose of the loans is to promote business retention in Industrial and Commercial districts in Sumas

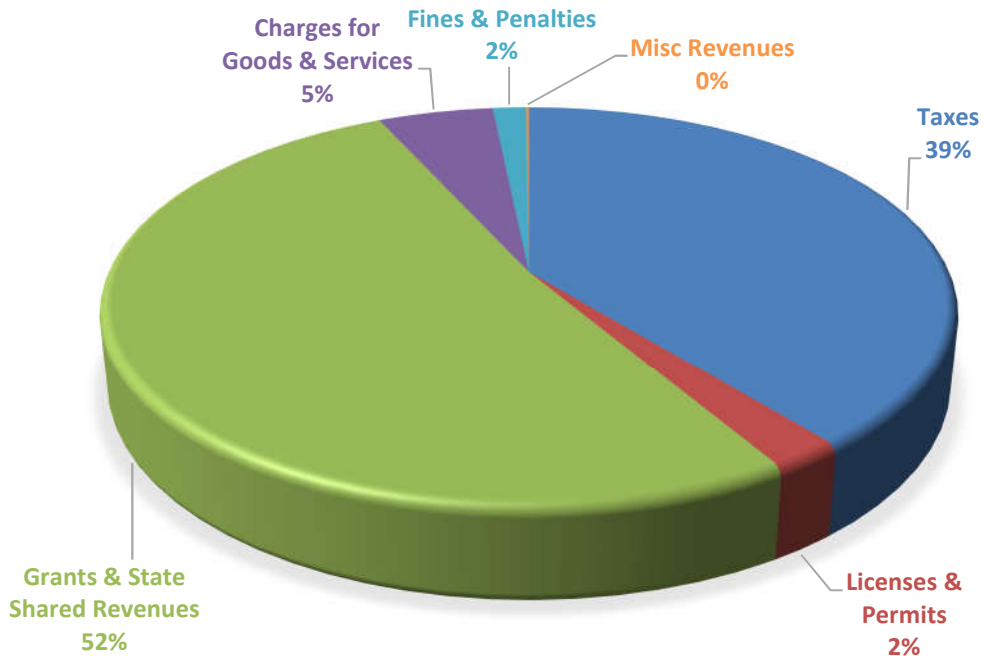
### 401, 410, 411 - Utilities

- **Storm Sewer Fund - Rate Increase effective 1/1/2021**
  - Public benefits from collection/treatment of water run-off
  - Proper maintenance increases discount on Flood Insurance for our residents
  - System has grown with new development
  - Budget for future repairs and system upgrades
- **Water**
  - Water Comp Plan Update in 2021
  - Upgrade monitoring of well pumps – SCADA
- **Sewer**
  - Lift station panel upgrades 2020-2021 – SCADA
- **Light**
  - Bob Mitchell upgrades 2021-2022 – 2-year project

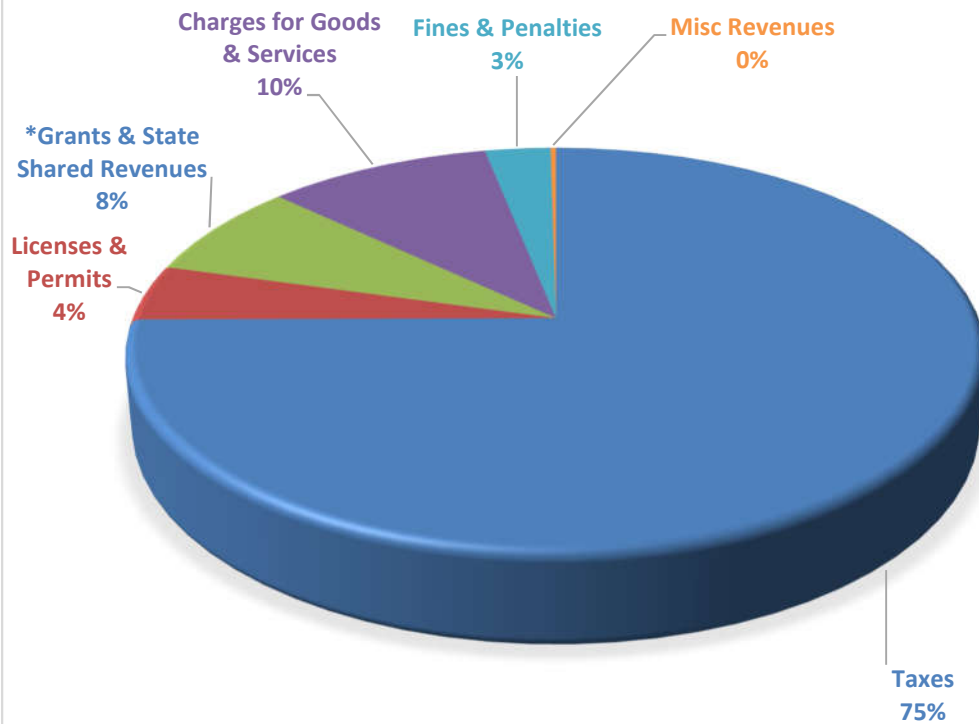
### Questions

If you have questions about the City’s budget, budget process, or budget document, please reach out to Jennifer Bell, Finance Director, at [jbelle@cityofsumas.com](mailto:jbelle@cityofsumas.com) or 360-988-5711.

## 2021 CURRENT EXPENSE FUND-REVENUES-ALL

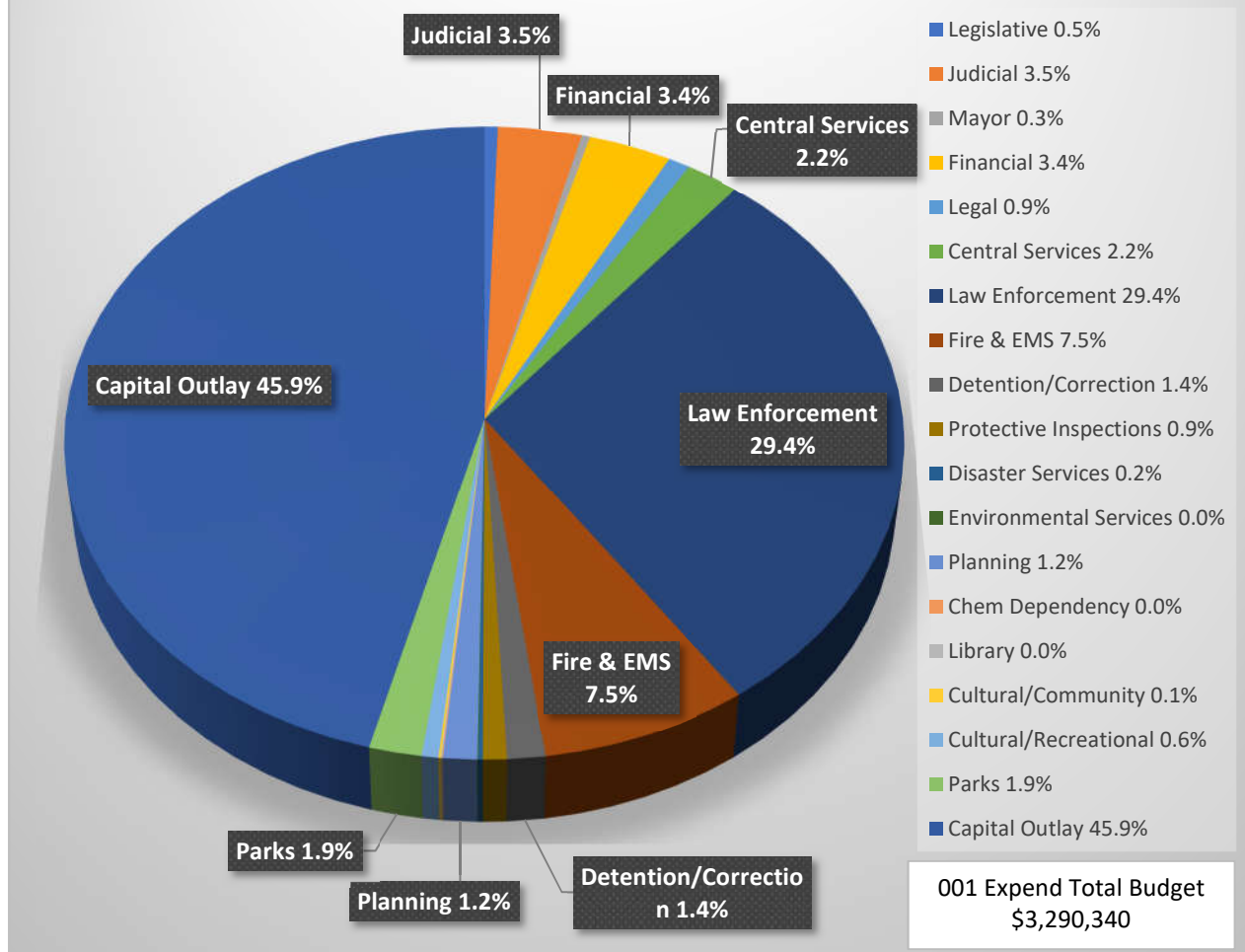


## 2021 CURRENT EXPENSE FUND-REVENUES- OPERATIONAL ONLY



\*Capital Outlay funding removed from Grants & State Shared Revenues

## 2021 Current Expense Fund-Expenditures-All



**Capital Outlay** – Infrastructure improvements or equipment purchases costing more than \$5,000 and useful life is estimated to last more than 5 years.

### Howard Bowen Event Center Upgrades

|   |            |                  |                |
|---|------------|------------------|----------------|
| <b>Project Budget \$1,737,760.00</b><br>(11% Completed in 2020) | Funded by: | City Funds       | \$60,000.00    |
|   |            | Dept of Commerce | \$1,677,760.00 |

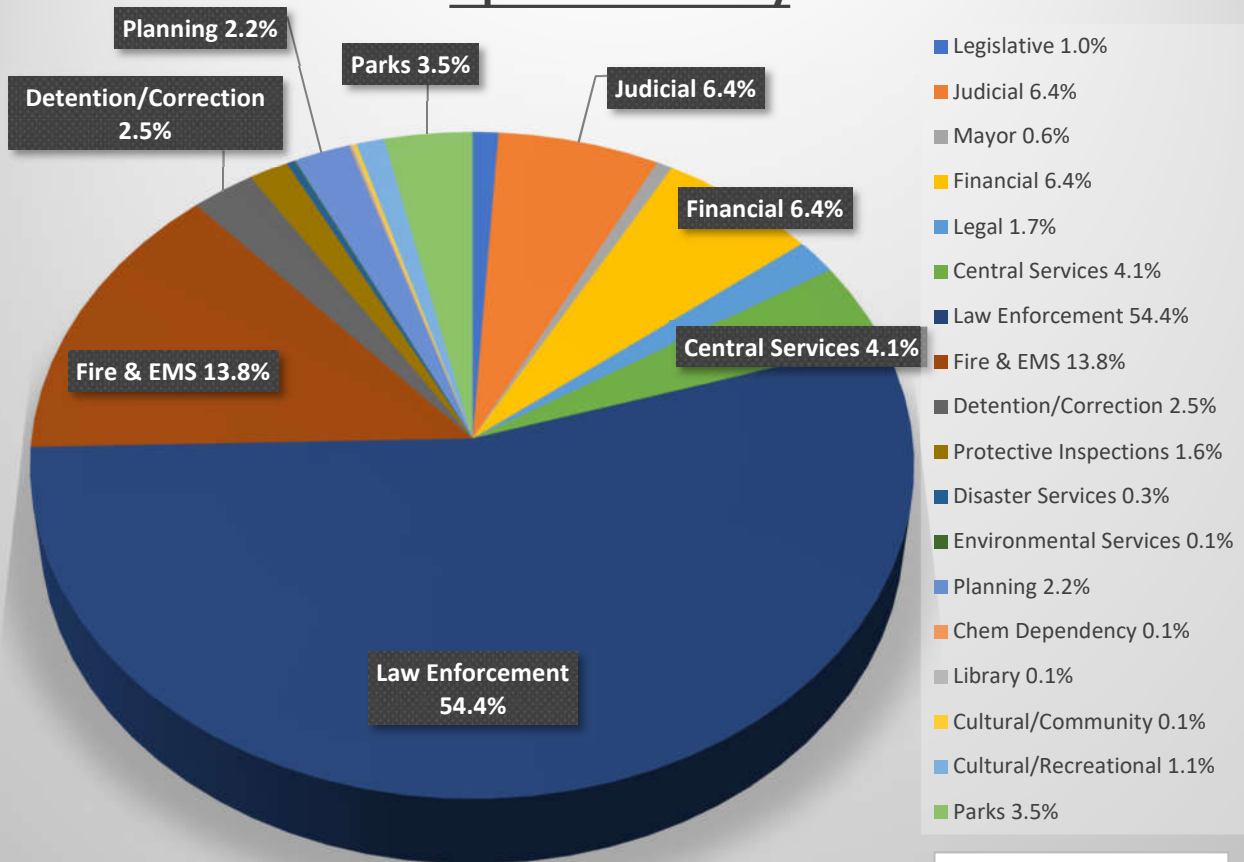
|                                       |            |                  |                |
|---------------------------------------|------------|------------------|----------------|
| <b>2021 Remaining Project Budget:</b> | Funded by: | City Funds       | \$50,000.00    |
|                                       |            | Dept of Commerce | \$1,500,000.00 |

### Other Recent Capital Outlay

Patrol Car Replacement  
City Hall Carpet Replacement

City Park - Spray Park & Playground Equipment  
Ballfield Playground Equipment

## 2021 Current Expense Fund-Expenditures- Operational Only



001 Operational Exp  
Budget \$1,780,340

### Current Expense Fund Departments

#### Public Safety

- |                 |                     |
|-----------------|---------------------|
| Law Enforcement | Jail & Probation    |
| Fire & EMS      | Building Inspection |
| Court           |                     |

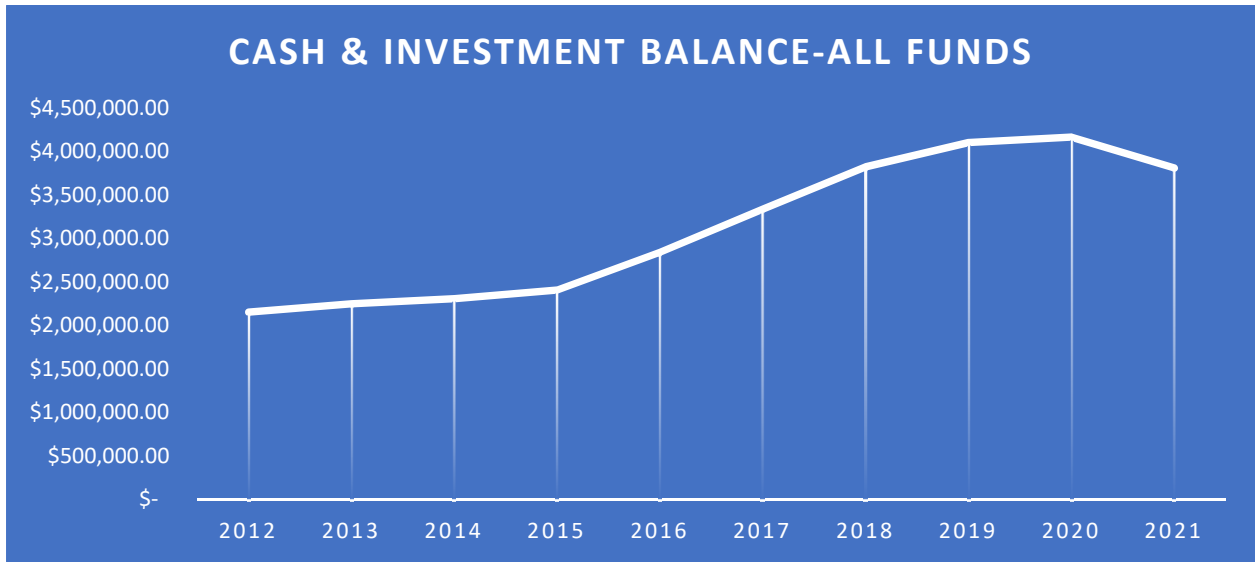
#### Administrative Services

- |   |          |
|---|----------|
| City Council                            | Mayor    |
| Financial/Accounting                    | Legal    |
| Facility Maintenance (Central Services) | Planning |

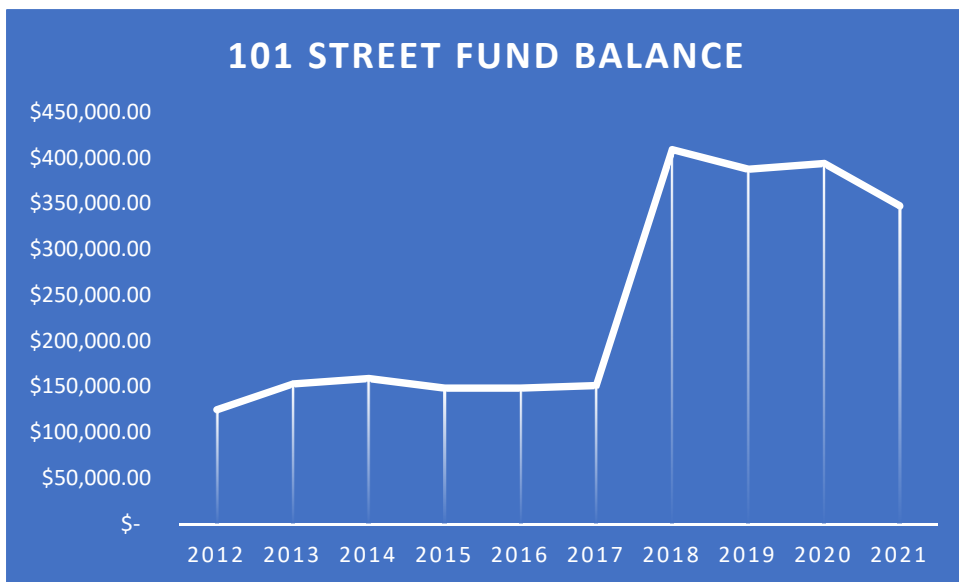
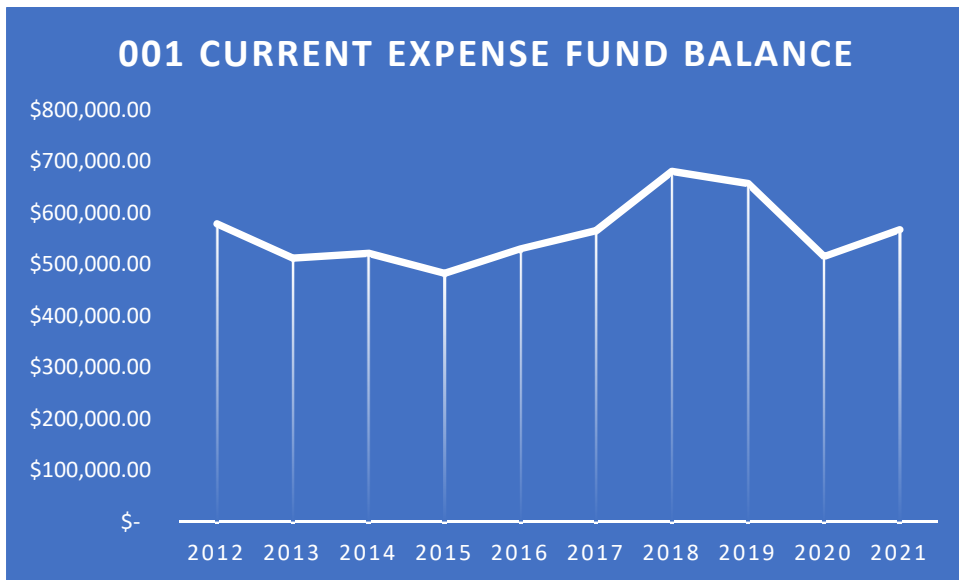
#### Parks

- Maintenance
- Community Program Support – Historical Society, Library, Senior Center

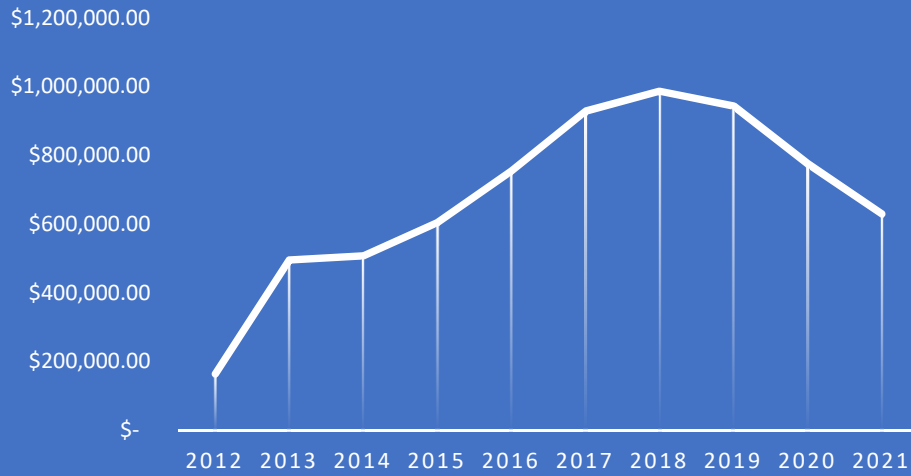
## Fund Balance – History (Includes 2021 Estimates)



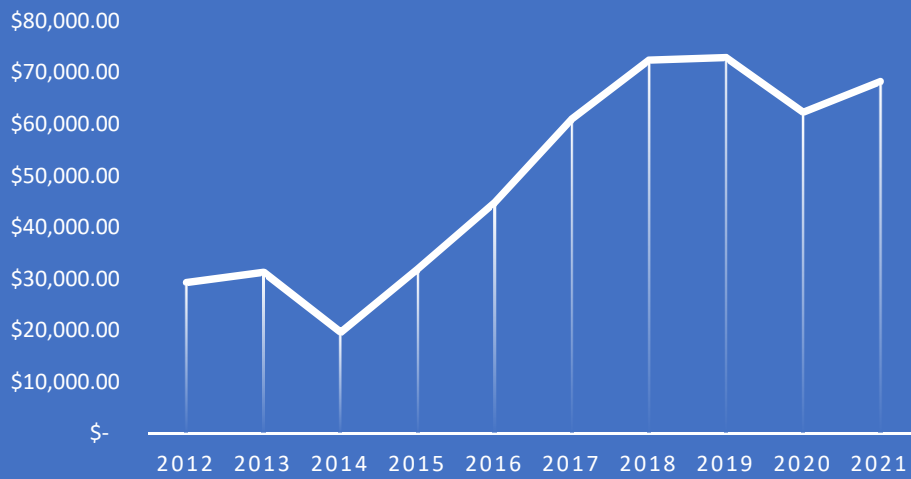
### Snapshot of major funds:



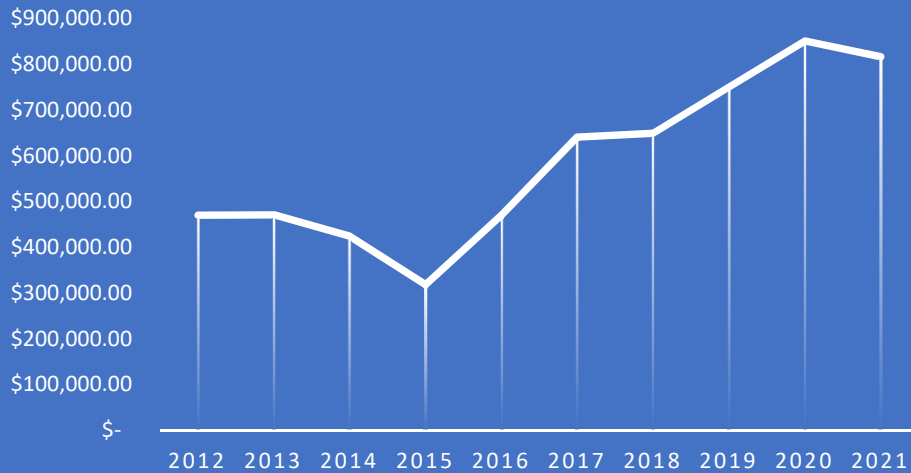
### 401 WATER SEWER FUND BALANCE



### 410 STORM SEWER FUND BALANCE



### 411 LIGHT FUND BALANCE



## **ORDINANCE 1775**

### **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2021**

**WHEREAS**, the City of Sumas, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses of government of the City for the fiscal year ending December 31, 2021; and

**WHEREAS**, a notice was published that the City Council would meet on November 9, 2020 and November 23, 2020 at 7 pm, 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 2021; and

**WHEREAS**, the proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City for the purposes set forth in the budget, and the estimated expenditures set forth in the budget being all necessary to carry on the government of the City for the fiscal year 2021 and being sufficient to meet the various needs of the City during that period;

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

**SECTION 1.** The budget for the City of Sumas, Washington for the year 2021 is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document “2021 Adopted Annual Budget”, copies of which are on file in the office of the City Clerk.

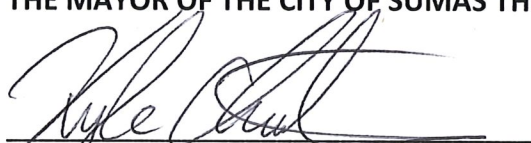
**SECTION 2.** Estimated resources, including fund balances for each separate fund of the City of Sumas, for the year 2021 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2021.

| Fund   | Estimated Revenues 2021<br>(Including Beginning Fund Balance) | Estimated Expenditures 2021 | Estimated Ending Fund Balance 2021 |
|--|---|-----------------------------|------------------------------------|
| 001 Current Expense Fund                         | \$3,858,115   | \$3,290,340                 | \$567,775                          |
| 101 Street Fund                                  | \$1,532,665   | \$1,185,350                 | \$347,315                          |
| 103 Cemetery Fund                                | \$46,695  | \$33,150                    | \$13,545                           |
| 104 Economic Development Fund                    | \$321,709   | \$200,200                   | \$121,509                          |
| 105 Civic Improvement Fund                       | \$23,840  | \$3,020                     | \$20,820                           |
| 107 Criminal Justice – Lo Pop. Fund              | \$23,363  | \$5,420                     | \$17,943                           |
| 301 REET 1 Fund                                  | \$296,764   | \$75,100                    | \$221,664                          |
| 302 REET 2 Fund                                  | \$262,708   | \$75,100                    | \$187,608                          |
| 401 Water-Sewer Fund                             | \$1,970,019   | \$1,336,500                 | \$633,519                          |
| 403 Water-Sewer Hookups Fund                     | \$801,635   | \$400                       | \$801,235                          |
| 410 Storm Sewer Fund                             | \$102,709   | \$34,400                    | \$68,309                           |
| 411 Light Fund                                   | \$3,364,755   | \$2,547,000                 | \$817,755                          |
| 412 Light Deposits                               | \$52,000  | \$10,000                    | \$42,000                           |
| <b>Total All Funds</b>                           | <b>\$12,656,977</b>   | <b>\$8,795,980</b>          | <b>\$3,860,997</b>                 |
| <b>Total Expenditures w/ Ending Fund Balance</b> |   | <b>\$12,656,977</b>         |                                    |


**SECTION 3.** The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditor’s Office and to the Association of Washington Cities.

**SECTION 4.** Effective Date. This ordinance shall be in full force and take effect five days after its publication.


**PASSED BY THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, AND APPROVED BY THE MAYOR OF THE CITY OF SUMAS THIS 23<sup>rd</sup> DAY OF NOVEMBER 2020.**

  
 \_\_\_\_\_  
 Kyle Christensen, Mayor

**Attest:**

  
 \_\_\_\_\_  
 Michelle Quinn, City Clerk

**Approved as to form:**

  
 \_\_\_\_\_  
 Jim Wright, City Attorney



## Estimated Fund Balances-2021 Budget

| Fund                      | 2021 Estimated<br>Beginning Balance | 2021 Budgeted<br>Revenue | 2021 Budgeted<br>Expenditures | 2021 Budgeted<br>Ending Balance |
|---------------------------|-------------------------------------|--------------------------|-------------------------------|---------------------------------|
| 001 Current Expense       | \$515,155.00                        | \$3,342,960.00           | \$3,290,340.00                | \$567,775.00                    |
| 101 Street                | \$393,865.00                        | \$1,138,800.00           | \$1,185,350.00                | \$347,315.00                    |
| 103 Cemetery              | \$26,040.00                         | \$20,655.00              | \$33,150.00                   | \$13,545.00                     |
| 104 Ec. Dev. Fund         | \$292,349.00                        | \$29,360.00              | \$200,200.00                  | \$121,509.00                    |
| 105 Civic Imp             | \$20,835.00                         | \$3,005.00               | \$3,020.00                    | \$20,820.00                     |
| 107 CJ Lo-Pop             | \$20,358.00                         | \$3,005.00               | \$5,420.00                    | \$17,943.00                     |
| 301 REET I                | \$251,134.00                        | \$45,630.00              | \$75,100.00                   | \$221,664.00                    |
| 302 REET II               | \$217,078.00                        | \$45,630.00              | \$75,100.00                   | \$187,608.00                    |
| 401 Water-Sewer           | \$776,419.00                        | \$1,193,600.00           | \$1,336,500.00                | \$633,519.00                    |
| 403 Water-Sewer Hookups   | \$697,035.00                        | \$104,600.00             | \$400.00                      | \$801,235.00                    |
| 410 Storm Sewer Fund      | \$62,369.00                         | \$40,340.00              | \$34,400.00                   | \$68,309.00                     |
| 411 Light                 | \$851,020.00                        | \$2,513,735.00           | \$2,547,000.00                | \$817,755.00                    |
| 412 Light Deposits        | \$40,000.00                         | \$12,000.00              | \$10,000.00                   | \$42,000.00                     |
| <b>Total All Funds</b>    | <b>\$4,163,657.00</b>               | <b>\$8,493,320.00</b>    | <b>\$8,795,980.00</b>         | <b>\$3,860,997.00</b>           |
| Total Rev. w. Beg Balance | <b>\$12,656,977.00</b>              |                          |                               |                                 |
| Total Exp. w. End Balance |                                     |                          | <b>\$12,656,977.00</b>        |                                 |

# 2021 Budget - Revenues

| Account Number              | Description                       | Budget 2021    |
|-----------------------------|-----------------------------------|----------------|
| <b>Current Expense Fund</b> |                                   |                |
| 001-000-000-311-10-10-00    | Property Tax - PILOT              | \$50.00        |
| 001-000-000-311-11-00-00    | Property Tax                      | \$590,000.00   |
| 001-000-000-313-11-00-00    | Sales Tax                         | \$320,000.00   |
| 001-000-000-313-15-00-00    | Public Safety/EMS                 | \$23,000.00    |
| 001-000-000-313-61-00-00    | Natural Gas Tax/State             | \$18,000.00    |
| 001-000-000-313-71-00-00    | CJ Sales Tax                      | \$24,000.00    |
| 001-000-000-316-41-00-00    | Light IN Lieu                     | \$140,000.00   |
| 001-000-000-316-42-00-00    | Water IN Lieu                     | \$40,000.00    |
| 001-000-000-316-44-00-00    | Sewer IN Lieu                     | \$56,000.00    |
| 001-000-000-316-45-00-00    | Utility Tax/NVDGarbage            | \$26,000.00    |
| 001-000-000-316-45-01-00    | Utility Tax/Garbage Transfer RDS  | \$25,000.00    |
| 001-000-000-316-46-00-00    | UtilityTax/Natural Gas/CNG        | \$5,500.00     |
| 001-000-000-316-47-00-00    | Utility Tax/Phone                 | \$27,000.00    |
| 001-000-000-317-20-00-00    | Local Leasehold Tax               | \$14,500.00    |
| 001-000-000-321-50-00-00    | Meadowbrook Rights                | \$25,000.00    |
| 001-000-000-321-91-00-00    | Franchise Fees                    | \$2,000.00     |
| 001-000-000-322-10-00-00    | Building Permit Fees              | \$50,000.00    |
| 001-000-000-322-30-00-00    | Animal Licenses                   | \$350.00       |
| 001-000-000-322-90-00-00    | Gun Permit Fees                   | \$600.00       |
| 001-000-000-333-97-06-00    | Stonegarden                       | \$60,000.00    |
| 001-000-000-334-03-10-00    | GMA/SMP Grants                    | \$10,000.00    |
| 001-000-000-334-04-20-00    | Buildable Lands Review            | \$4,700.00     |
| 001-000-000-334-04-20-01    | Dept of Commerce-Event/Splash     | \$1,595,000.00 |
| 001-000-000-336-06-51-00    | DUI Cities                        | \$250.00       |
| 001-000-000-336-06-94-00    | Liquor Excise Tax                 | \$19,500.00    |
| 001-000-000-336-06-95-00    | Liquor Profits Tax                | \$13,200.00    |
| 001-000-000-336-06-95-01    | Liquor Tax/Border Town            | \$25,800.00    |
| 001-000-000-341-70-00-00    | Charges for Goods/Services        | \$100.00       |
| 001-000-000-341-91-00-00    | Election Candidate Filing Fees    | \$100.00       |
| 001-000-000-341-96-00-00    | Personnel/Administrative Services | \$25,000.00    |
| 001-000-000-341-99-00-00    | Passport Fees                     | \$6,500.00     |
| 001-000-000-342-10-00-00    | Police Serv/Fingerprints          | \$1,200.00     |
| 001-000-000-342-10-02-00    | Police Services/Security          | \$68,000.00    |
| 001-000-000-342-33-00-00    | Probation Costs                   | \$14,500.00    |
| 001-000-000-342-36-00-00    | Recovered Jail Costs              | \$5,000.00     |
| 001-000-000-345-81-00-00    | Planning/Zoning Fees              | \$15,000.00    |
| 001-000-000-345-83-00-00    | Plan Check Fees                   | \$30,000.00    |
| 001-000-000-347-30-00-00    | User Fees - Facilities            | \$2,600.00     |
| 001-000-000-347-30-01-00    | Ballfield Prep Fees               | \$1,200.00     |
| 001-000-000-347-30-02-00    | Tournament/League Fees            | \$1,500.00     |
| 001-000-000-347-30-03-00    | Park Lighting Fees                | \$300.00       |
| 001-000-000-347-30-04-00    | Payment for Showers               | \$50.00        |
| 001-000-000-347-90-00-00    | Srs/Library/Gas/Garb/Supplies     | \$1,000.00     |

|                                  |                             |                       |
|----------------------------------|-----------------------------|-----------------------|
| 001-000-000-347-90-01-00         | Community Fundraisers       | \$1,000.00            |
| 001-000-000-353-10-00-00         | Fines & Forfeits            | \$40,000.00           |
| 001-000-000-355-20-00-00         | DUI Penalties/Fines         | \$2,000.00            |
| 001-000-000-355-80-00-00         | CT Fines                    | \$3,000.00            |
| 001-000-000-356-90-00-00         | CNT Fines                   | \$2,000.00            |
| 001-000-000-356-90-00-01         | Crime Prevention            | \$400.00              |
| 001-000-000-356-90-00-02         | DV - Collections            | \$450.00              |
| 001-000-000-357-33-00-00         | Recovered Attorney Fee      | \$2,400.00            |
| 001-000-000-361-40-00-00         | Sales Interest              | \$600.00              |
| 001-000-000-361-40-10-00         | Bank Interest               | \$400.00              |
| 001-000-000-362-10-00-00         | Equipment Rental            | \$1,200.00            |
| 001-000-000-362-51-00-00         | Space/Facility Leases       | \$50.00               |
| 001-000-000-367-00-00-01         | WCIA Training Reimbursement | \$650.00              |
| 001-000-000-367-10-00-01         | Public Assistance Donations | \$500.00              |
| 001-000-000-369-81-00-00         | Cashier/Over/Under          | \$10.00               |
| 001-000-000-369-91-00-00         | Miscellaneous Revenues      | \$500.00              |
| 001-000-000-369-91-01-00         | NSF Fees                    | \$300.00              |
| <b>001</b>                       | <b>Fund Total</b>           | <b>\$3,342,960.00</b> |
| <b>Street Fund</b>               |                             |                       |
| 101-000-000-311-11-00-00         | Property Tax                | \$35,000.00           |
| 101-000-000-313-84-00-00         | Local 1-Cent Fuel Tax       | \$40,000.00           |
| 101-000-000-333-97-00-00         | Federal Indirect Grants     | \$750,000.00          |
| 101-000-000-334-01-80-00         | State Military Dept Grant   | \$112,500.00          |
| 101-000-000-334-03-80-00         | TIB Grant Funds             | \$152,500.00          |
| 101-000-000-336-00-71-00         | Multimodal Transportation   | \$2,250.00            |
| 101-000-000-336-00-87-01         | MV Fuel Tax                 | \$35,500.00           |
| 101-000-000-345-16-00-00         | Mow/Tree Trim/Weedeat       | \$2,500.00            |
| 101-000-000-361-40-10-00         | Bank Interest               | \$50.00               |
| 101-000-000-367-00-00-01         | School St Improvements-NVSD | \$8,500.00            |
| <b>101</b>                       | <b>Fund Total</b>           | <b>\$1,138,800.00</b> |
| <b>Cemetery Fund</b>             |                             |                       |
| 103-000-000-311-11-00-00         | Property Tax                | \$15,000.00           |
| 103-000-000-343-60-00-00         | Plot Purchase Fees          | \$3,000.00            |
| 103-000-000-343-60-01-00         | Plot Maintenance Fees       | \$600.00              |
| 103-000-000-343-61-00-00         | Headstone Setting Fees      | \$700.00              |
| 103-000-000-361-40-10-00         | Bank Interest               | \$5.00                |
| 103-000-000-362-51-45-00         | Land Rental                 | \$1,350.00            |
| <b>103</b>                       | <b>Fund Total</b>           | <b>\$20,655.00</b>    |
| <b>Economic Development Fund</b> |                             |                       |
| 104-000-000-361-40-00-00         | EDRF Loan Interest          | \$820.00              |
| 104-000-000-361-40-10-00         | Bank Interest               | \$40.00               |
| 104-000-000-389-90-00-00         | Principle Repayment EDRF    | \$28,500.00           |
| <b>104</b>                       | <b>Fund Total</b>           | <b>\$29,360.00</b>    |
| <b>Civic Improvement Fund</b>    |                             |                       |
| 105-000-000-313-31-00-00         | Motel/hotel Tax             | \$3,000.00            |
| 105-000-000-361-40-10-00         | Bank Interest               | \$5.00                |
| <b>105</b>                       | <b>Fund Total</b>           | <b>\$3,005.00</b>     |

|                                      |                                 |                       |
|--------------------------------------|---------------------------------|-----------------------|
| <b>Criminal Justice Lo-Pop. Fund</b> |                                 |                       |
| 107-000-000-336-06-21-00             | Criminal Justice-Lo-Pop         | \$1,000.00            |
| 107-000-000-336-06-26-00             | CJ - Special Programs           | \$2,000.00            |
| 107-000-000-361-40-10-00             | Bank Interest                   | \$5.00                |
| <b>107</b>                           | <b>Fund Total</b>               | <b>\$3,005.00</b>     |
| <b>REET 1 Fund</b>                   |                                 |                       |
| 301-000-000-318-34-00-00             | REET1 - First Quarter %         | \$45,000.00           |
| 301-000-000-361-11-00-00             | Investment Interest             | \$600.00              |
| 301-000-000-361-40-10-00             | Bank Interest                   | \$30.00               |
| <b>301</b>                           | <b>Fund Total</b>               | <b>\$45,630.00</b>    |
| <b>REET 2 Fund</b>                   |                                 |                       |
| 302-000-000-318-35-00-00             | REET2 - Second Quarter %        | \$45,000.00           |
| 302-000-000-361-11-00-00             | Investment Interest             | \$600.00              |
| 302-000-000-361-40-10-00             | Bank Interest                   | \$30.00               |
| <b>302</b>                           | <b>Fund Total</b>               | <b>\$45,630.00</b>    |
| <b>Water-Sewer Fund</b>              |                                 |                       |
| 401-000-000-343-40-00-00             | Customer Rcts./Water            | \$470,000.00          |
| 401-000-000-343-40-04-00             | Charges/Goods or Services-Water | \$1,500.00            |
| 401-000-000-343-50-00-00             | Consumer Rcts./Sewer            | \$640,000.00          |
| 401-000-000-346-20-01-00             | Lab Fees/Analysis-Sewer         | \$1,800.00            |
| 401-000-000-361-40-10-00             | Bank Interest                   | \$300.00              |
| 401-000-000-389-35-01-00             | Sewer Non-Rev                   | \$80,000.00           |
| <b>401</b>                           | <b>Fund Total</b>               | <b>\$1,193,600.00</b> |
| <b>Water-Sewer Hookups Fund</b>      |                                 |                       |
| 403-000-000-343-40-02-00             | New Water Hookups               | \$43,500.00           |
| 403-000-000-343-50-02-00             | New Sewer Hookups               | \$61,000.00           |
| 403-000-000-361-40-10-00             | Bank Interest                   | \$100.00              |
| <b>403</b>                           | <b>Fund Total</b>               | <b>\$104,600.00</b>   |
| <b>Storm Sewer Fund</b>              |                                 |                       |
| 410-000-000-343-10-00-00             | Storm Sewer Fees                | \$32,000.00           |
| 410-000-000-343-10-01-00             | Storm Sewer Hookups             | \$8,325.00            |
| 410-000-000-361-40-10-00             | Bank Interest                   | \$15.00               |
| <b>410</b>                           | <b>Fund Total</b>               | <b>\$40,340.00</b>    |
| <b>Light Fund</b>                    |                                 |                       |
| 411-000-000-343-20-00-01             | Television Hook-Ups             | \$1,100.00            |
| 411-000-000-343-30-10-00             | Customer Electric Rcts.         | \$2,400,000.00        |
| 411-000-000-343-30-10-01             | Temporary Electric Hookups      | \$1,500.00            |
| 411-000-000-343-30-10-02             | New Electric Hook-Ups           | \$25,000.00           |
| 411-000-000-343-30-10-03             | Electric Reconnects             | \$1,500.00            |
| 411-000-000-343-30-10-04             | Goods/Services/Electric         | \$50,000.00           |
| 411-000-000-361-40-10-00             | Bank Interest                   | \$150.00              |
| 411-000-000-367-00-00-00             | Energy Assistance Donations     | \$1,000.00            |
| 411-000-000-389-33-01-00             | BPA Conservation                | \$33,485.00           |
| <b>411</b>                           | <b>Fund Total</b>               | <b>\$2,513,735.00</b> |
| <b>Light Deposit Fund</b>            |                                 |                       |
| 412-000-000-382-10-00-00             | Light Refundable Deposits       | \$12,000.00           |
| <b>412</b>                           | <b>Fund Total</b>               | <b>\$12,000.00</b>    |
| <b>Grand Total</b>                   |                                 | <b>\$8,493,320.00</b> |

# 2021 Budget - Expenditures

| Account Number              | Description                  | Budget 2021  |
|-----------------------------|------------------------------|--------------|
| <b>Current Expense Fund</b> |                              |              |
| 001-000-000-511-60-10-00    | Legislative Salaries         | \$9,000.00   |
| 001-000-000-511-60-20-00    | Legislative Benefits         | \$800.00     |
| 001-000-000-511-60-30-00    | Legislative Supplies         | \$200.00     |
| 001-000-000-511-60-41-00    | Legislative Publication      | \$4,500.00   |
| 001-000-000-511-60-41-01    | Code Supplement              | \$3,000.00   |
| 001-000-000-511-60-43-00    | Travel/Training              | \$500.00     |
| 001-000-000-512-50-10-00    | Jud/Crt Clk/Judge Salaries   | \$47,200.00  |
| 001-000-000-512-50-20-00    | Judicial Benefits            | \$16,400.00  |
| 001-000-000-512-50-31-00    | Judicial/court Supplies      | \$1,500.00   |
| 001-000-000-512-50-41-00    | Judicial/Crt Appt'd Atty.    | \$16,500.00  |
| 001-000-000-512-50-41-01    | Prof Serv./Witness/Jury      | \$32,500.00  |
| 001-000-000-513-10-10-00    | Executive Salary             | \$7,200.00   |
| 001-000-000-513-10-20-00    | Executive Benefits           | \$600.00     |
| 001-000-000-513-10-49-00    | Expense For Mayor            | \$3,500.00   |
| 001-000-000-514-20-10-00    | F/A Salaries                 | \$37,500.00  |
| 001-000-000-514-20-20-00    | F/A Benefits                 | \$15,200.00  |
| 001-000-000-514-20-31-00    | Office Supplies              | \$3,000.00   |
| 001-000-000-514-20-43-00    | Travel & Training            | \$2,000.00   |
| 001-000-000-514-20-49-00    | Banking Fees                 | \$2,700.00   |
| 001-000-000-514-20-49-01    | F/A Dues                     | \$300.00     |
| 001-000-000-514-23-41-00    | F/A State Auditor            | \$40,000.00  |
| 001-000-000-514-23-49-00    | AWC                          | \$2,500.00   |
| 001-000-000-514-40-40-00    | F/A Election Costs           | \$10,000.00  |
| 001-000-000-515-31-41-00    | City Attorney Fees           | \$30,000.00  |
| 001-000-000-518-20-42-00    | Communications               | \$1,600.00   |
| 001-000-000-518-20-44-00    | COS Dues/Assessments         | \$1,550.00   |
| 001-000-000-518-20-47-00    | City Bldgs. Power            | \$1,500.00   |
| 001-000-000-518-20-48-00    | Maintenance                  | \$15,000.00  |
| 001-000-000-518-30-10-00    | Custodial Salaries           | \$4,200.00   |
| 001-000-000-518-30-20-00    | Custodial Benefits           | \$400.00     |
| 001-000-000-518-30-30-00    | Central Supplies             | \$10,000.00  |
| 001-000-000-518-30-41-00    | Fire Systems/Security/Safety | \$1,225.00   |
| 001-000-000-518-30-41-01    | Pest Control/City Buildings  | \$450.00     |
| 001-000-000-518-30-46-00    | Insurance & Bonds            | \$15,900.00  |
| 001-000-000-518-40-41-00    | Professional Services        | \$20,000.00  |
| 001-000-000-518-90-49-00    | WCOG Dues                    | \$1,000.00   |
| 001-000-000-521-20-10-00    | Police Salaries              | \$529,000.00 |
| 001-000-000-521-20-10-01    | Stonegarden OT               | \$60,000.00  |
| 001-000-000-521-20-20-00    | Police Benefits              | \$243,000.00 |
| 001-000-000-521-20-20-01    | Uniform Expense              | \$4,500.00   |
| 001-000-000-521-20-30-00    | Supplies                     | \$8,000.00   |
| 001-000-000-521-20-32-00    | Fuel Consumption             | \$15,000.00  |

|                          |                                  |                       |
|--------------------------|----------------------------------|-----------------------|
| 001-000-000-521-20-33-00 | Sm Tools/Equip                   | \$6,000.00            |
| 001-000-000-521-20-40-00 | Professional Services            | \$7,000.00            |
| 001-000-000-521-20-40-01 | NW Technology Support            | \$9,000.00            |
| 001-000-000-521-20-40-02 | Dispatch                         | \$35,000.00           |
| 001-000-000-521-20-41-00 | Communications                   | \$7,000.00            |
| 001-000-000-521-20-48-00 | Maintenance & Repairs            | \$15,000.00           |
| 001-000-000-521-20-49-00 | Dues/Memberships                 | \$5,200.00            |
| 001-000-000-521-20-49-01 | CBP Seizure Expend               | \$1,500.00            |
| 001-000-000-521-40-42-00 | Travel Expense                   | \$500.00              |
| 001-000-000-521-40-49-00 | Education & Training             | \$6,000.00            |
| 001-000-000-521-50-46-00 | Insurance & Bonds                | \$16,800.00           |
| 001-000-000-522-20-40-01 | Public Safety/EMS                | \$16,200.00           |
| 001-000-000-522-20-49-00 | Fire District Agreement          | \$230,000.00          |
| 001-000-000-523-30-49-00 | Probation Services               | \$20,000.00           |
| 001-000-000-523-50-49-00 | Jail Services                    | \$25,000.00           |
| 001-000-000-524-20-10-00 | Building Salaries                | \$14,100.00           |
| 001-000-000-524-20-20-00 | Building Benefits                | \$7,900.00            |
| 001-000-000-524-20-40-00 | Building Inspection              | \$6,000.00            |
| 001-000-000-525-10-49-00 | Emergency Services               | \$5,200.00            |
| 001-000-000-554-30-49-00 | Animal Control                   | \$500.00              |
| 001-000-000-554-90-40-00 | NW Clean Air Agency              | \$565.00              |
| 001-000-000-558-60-40-00 | Planning Services                | \$25,000.00           |
| 001-000-000-558-60-41-05 | Land Use/SMP/UGA/Comp/GMA        | \$15,000.00           |
| 001-000-000-566-00-44-00 | 2% LP/Substance Abuse Treatment  | \$1,000.00            |
| 001-000-000-572-50-40-00 | Library Expense                  | \$1,500.00            |
| 001-000-000-573-49-30-00 | Community Fundraisers            | \$1,100.00            |
| 001-000-000-573-90-30-00 | Holiday/Festive Occasions        | \$1,500.00            |
| 001-000-000-575-50-49-01 | Senior/Community Center          | \$10,000.00           |
| 001-000-000-575-50-49-02 | Historical Society               | \$9,750.00            |
| 001-000-000-576-40-31-00 | Ballfield Supplies               | \$1,000.00            |
| 001-000-000-576-40-32-00 | Ballfield - Fuel/Propane         | \$500.00              |
| 001-000-000-576-40-47-00 | Ballfield/Garbage Service        | \$1,500.00            |
| 001-000-000-576-80-10-00 | Park Salaries                    | \$28,600.00           |
| 001-000-000-576-80-20-00 | Park Benefits                    | \$10,500.00           |
| 001-000-000-576-80-31-00 | Material/Supplies                | \$5,000.00            |
| 001-000-000-576-80-48-00 | Maintenance-Parks                | \$15,000.00           |
| 001-000-000-594-76-63-01 | Parks Capital Outlay-Grandstands | \$1,500,000.00        |
| 001-000-000-594-76-63-02 | Parks Capital Outlay-Spray Park  | \$10,000.00           |
| <b>001</b>               | <b>Fund Total</b>                | <b>\$3,290,340.00</b> |
| <b>Street Fund</b>       |                                  |                       |
| 101-000-000-542-30-10-00 | Street Salaries                  | \$38,000.00           |
| 101-000-000-542-30-20-00 | Benefits                         | \$16,600.00           |
| 101-000-000-542-30-48-00 | Roadway-Maintenance              | \$10,000.00           |
| 101-000-000-542-30-48-01 | Equip Maint & Repairs            | \$15,000.00           |
| 101-000-000-542-61-48-00 | Sidewalks                        | \$1,000.00            |
| 101-000-000-542-64-48-00 | Traffic Control Devices          | \$10,000.00           |
| 101-000-000-542-66-48-00 | Snow & Ice                       | \$5,000.00            |

|                                      |                                      |                       |
|--------------------------------------|--------------------------------------|-----------------------|
| 101-000-000-542-67-48-00             | Street Sweeping                      | \$8,500.00            |
| 101-000-000-543-30-46-00             | Insurance & Bonds                    | \$1,650.00            |
| 101-000-000-543-30-49-00             | Bank Fees                            | \$200.00              |
| 101-000-000-595-30-60-00             | Storm Damage Repairs                 | \$900,000.00          |
| 101-000-000-595-30-60-01             | School St Improvements               | \$169,400.00          |
| 101-000-000-595-61-00-00             | Sidewalks-Capital Expenditures       | \$10,000.00           |
| <b>101</b>                           | <b>Fund Total</b>                    | <b>\$1,185,350.00</b> |
| <b>Cemetery Fund</b>                 |                                      |                       |
| 103-000-000-536-10-10-00             | Cemetery Salaries                    | \$17,900.00           |
| 103-000-000-536-10-20-00             | Benefits                             | \$9,700.00            |
| 103-000-000-536-10-41-00             | Professional Services                | \$2,000.00            |
| 103-000-000-536-20-31-00             | Materials & Supplies                 | \$1,000.00            |
| 103-000-000-536-20-46-00             | Insurance & Bonds                    | \$500.00              |
| 103-000-000-536-20-48-00             | Equipment Maintenance                | \$2,000.00            |
| 103-000-000-536-20-49-00             | Bank Fees                            | \$50.00               |
| <b>103</b>                           | <b>Fund Total</b>                    | <b>\$33,150.00</b>    |
| <b>Economic Development Fund</b>     |                                      |                       |
| 104-000-000-558-70-49-00             | Bank Fees                            | \$200.00              |
| 104-000-000-589-00-00-00             | Economic Development                 | \$200,000.00          |
| <b>104</b>                           | <b>Fund Total</b>                    | <b>\$200,200.00</b>   |
| <b>Civic Improvement Fund</b>        |                                      |                       |
| 105-000-000-557-30-41-00             | Tourism Expenditures                 | \$3,000.00            |
| 105-000-000-557-30-49-00             | Bank Fees                            | \$20.00               |
| <b>105</b>                           | <b>Fund Total</b>                    | <b>\$3,020.00</b>     |
| <b>Criminal Justice Lo-Pop. Fund</b> |                                      |                       |
| 107-000-000-521-30-41-00             | Lo-Pop Expenditures                  | \$5,400.00            |
| 107-000-000-521-30-49-00             | Bank Fees                            | \$20.00               |
| <b>107</b>                           | <b>Fund Total</b>                    | <b>\$5,420.00</b>     |
| <b>REET 1 Fund</b>                   |                                      |                       |
| 301-000-000-558-00-49-00             | Bank Fees                            | \$100.00              |
| 301-000-000-594-18-60-00             | Cap Exp-Centralized/General Services | \$75,000.00           |
| <b>301</b>                           | <b>Fund Total</b>                    | <b>\$75,100.00</b>    |
| <b>REET 2 Fund</b>                   |                                      |                       |
| 302-000-000-558-00-49-00             | Bank Fees                            | \$100.00              |
| 302-000-000-594-18-60-00             | Cap Exp-Centralized/General Services | \$75,000.00           |
| <b>302</b>                           | <b>Fund Total</b>                    | <b>\$75,100.00</b>    |
| <b>Water-Sewer Fund</b>              |                                      |                       |
| 401-000-000-534-10-10-00             | Water Salaries                       | \$174,500.00          |
| 401-000-000-534-10-20-00             | Benefits                             | \$90,500.00           |
| 401-000-000-534-34-31-00             | Office/Operating Supplies            | \$3,000.00            |
| 401-000-000-534-34-31-01             | Materials/Supplies                   | \$30,000.00           |
| 401-000-000-534-34-32-00             | Fuel Consumption                     | \$4,000.00            |
| 401-000-000-534-34-41-00             | Professional Services                | \$20,000.00           |
| 401-000-000-534-34-41-01             | Water Analysys                       | \$5,000.00            |
| 401-000-000-534-34-41-02             | Security                             | \$12,500.00           |
| 401-000-000-534-34-42-00             | Communications                       | \$3,200.00            |
| 401-000-000-534-34-43-00             | Travel Expense                       | \$1,500.00            |

|                                 |                             |                       |
|---------------------------------|-----------------------------|-----------------------|
| 401-000-000-534-34-44-00        | Tax Commission              | \$12,500.00           |
| 401-000-000-534-34-44-01        | Dept of Health              | \$1,500.00            |
| 401-000-000-534-34-46-00        | Insurance                   | \$9,000.00            |
| 401-000-000-534-34-47-00        | City Bldgs. Power           | \$1,000.00            |
| 401-000-000-534-34-47-01        | Pump Power                  | \$35,000.00           |
| 401-000-000-534-34-47-03        | Water IN Lieu of            | \$45,000.00           |
| 401-000-000-534-34-48-00        | Maintenance & Repair        | \$10,000.00           |
| 401-000-000-534-34-49-01        | Bank Fees-Water             | \$500.00              |
| 401-000-000-535-10-10-00        | Sewer Salaries              | \$134,700.00          |
| 401-000-000-535-10-20-00        | Benefits                    | \$62,700.00           |
| 401-000-000-535-35-31-00        | Office Supplies             | \$3,000.00            |
| 401-000-000-535-35-31-01        | Materials/Supplies          | \$10,000.00           |
| 401-000-000-535-35-32-00        | Fuel Consumption            | \$4,000.00            |
| 401-000-000-535-35-41-00        | Professional Services       | \$5,000.00            |
| 401-000-000-535-35-41-01        | Sewer Expenses/Analysis     | \$5,000.00            |
| 401-000-000-535-35-41-02        | Security                    | \$33,000.00           |
| 401-000-000-535-35-42-00        | Communications              | \$6,000.00            |
| 401-000-000-535-35-43-00        | Travel Expense              | \$500.00              |
| 401-000-000-535-35-44-00        | Tax Commission              | \$25,000.00           |
| 401-000-000-535-35-46-00        | Insurance                   | \$8,400.00            |
| 401-000-000-535-35-47-00        | City Bldgs. Power           | \$1,000.00            |
| 401-000-000-535-35-47-01        | Pump Power                  | \$3,000.00            |
| 401-000-000-535-35-47-03        | Sewer-IN Lieu of            | \$60,000.00           |
| 401-000-000-535-35-48-00        | Maintenance/Repairs         | \$20,000.00           |
| 401-000-000-535-35-48-01        | Contract/Sewer Bills        | \$340,000.00          |
| 401-000-000-535-35-49-00        | Bank Fees-Sewer             | \$500.00              |
| 401-000-000-589-35-01-00        | Sewer Non-Expenditures      | \$80,000.00           |
| 401-000-000-594-34-64-00        | Capital Outlay              | \$30,000.00           |
| 401-000-000-594-35-64-00        | Capital Outlay              | \$46,000.00           |
| <b>401</b>                      | <b>Fund Total</b>           | <b>\$1,336,500.00</b> |
| <b>Water-Sewer Hookups Fund</b> |                             |                       |
| 403-000-000-534-34-49-00        | Bank Fees-Water             | \$200.00              |
| 403-000-000-535-35-49-00        | Bank Fees-Sewer             | \$200.00              |
| <b>403</b>                      | <b>Fund Total</b>           | <b>\$400.00</b>       |
| <b>Storm Sewer Fund</b>         |                             |                       |
| 410-000-000-531-20-49-00        | Bank Fees                   | \$50.00               |
| 410-000-000-531-38-48-00        | Storm Sewer Expenses        | \$30,000.00           |
| 410-000-000-531-38-48-01        | Security                    | \$4,350.00            |
| <b>410</b>                      | <b>Fund Total</b>           | <b>\$34,400.00</b>    |
| <b>Light Fund</b>               |                             |                       |
| 411-000-000-533-10-11-00        | Light Salaries              | \$270,000.00          |
| 411-000-000-533-10-20-00        | Benefits / Electric         | \$141,000.00          |
| 411-000-000-533-20-49-00        | Bank Fees                   | \$500.00              |
| 411-000-000-533-33-31-00        | Office & Operating Supplies | \$10,000.00           |
| 411-000-000-533-33-31-01        | Materials & Supplies        | \$100,000.00          |
| 411-000-000-533-33-32-00        | Fuel Consumption            | \$10,000.00           |
| 411-000-000-533-33-33-00        | Purchased Power             | \$1,400,000.00        |



|                           |                            |                       |
|---------------------------|----------------------------|-----------------------|
| 411-000-000-533-33-33-01  | Renewable Energy Incentive | \$5,000.00            |
| 411-000-000-533-33-41-00  | Professional Services      | \$50,000.00           |
| 411-000-000-533-33-41-01  | Security                   | \$12,500.00           |
| 411-000-000-533-33-42-00  | Communication              | \$3,500.00            |
| 411-000-000-533-33-43-00  | Travel/Training Expense    | \$10,000.00           |
| 411-000-000-533-33-44-00  | Power Tax Com.             | \$80,000.00           |
| 411-000-000-533-33-46-00  | Insurance & Bonds          | \$10,000.00           |
| 411-000-000-533-33-47-00  | City Bldgs. Power          | \$4,000.00            |
| 411-000-000-533-33-47-01  | Cogen Power                | \$25,000.00           |
| 411-000-000-533-33-47-03  | Light -IN Lieu             | \$150,000.00          |
| 411-000-000-533-33-48-00  | Maintenance & Repairs      | \$35,000.00           |
| 411-000-000-533-33-49-00  | NW Public Power Dues       | \$3,000.00            |
| 411-000-000-565-10-00-00  | Energy Assistance          | \$1,000.00            |
| 411-000-000-589-33-00-01  | BPA Conservation           | \$34,000.00           |
| 411-000-000-594-33-64-00  | Capital Outlay             | \$192,500.00          |
| <b>411</b>                | <b>Fund Total</b>          | <b>\$2,547,000.00</b> |
| <b>Light Deposit Fund</b> |                            |                       |
| 412-000-000-582-10-00-00  | Light Deposit Refunds      | \$10,000.00           |
| <b>412</b>                | <b>Fund Total</b>          | <b>\$10,000.00</b>    |
| <b>Grand Total</b>        |                            | <b>\$8,795,980.00</b> |

# Revenue - 5 year History - 2021 Budget

| Account Number              | Description                      | Actual       |              |              |              |              | Estimated Ending<br>2020 | Budget 2021    |
|-----------------------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------------------|----------------|
|                             |                                  | 2015         | 2016         | 2017         | 2018         | 2019         |                          |                |
| <b>Current Expense Fund</b> |                                  |              |              |              |              |              |                          |                |
| 001-000-000-311-10-10-00    | Property Tax - PILOT             | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$44.00                  | \$50.00        |
| 001-000-000-311-11-00-00    | Property Tax                     | \$517,865.99 | \$553,560.43 | \$548,790.62 | \$540,102.37 | \$531,912.90 | \$540,000.00             | \$590,000.00   |
| 001-000-000-313-11-00-00    | Sales Tax                        | \$238,384.32 | \$246,251.98 | \$297,761.73 | \$320,693.91 | \$398,932.40 | \$333,000.00             | \$320,000.00   |
| 001-000-000-313-15-00-00    | Public Safety/EMS                | \$5,873.09   | \$6,580.59   | \$6,728.78   | \$7,322.13   | \$23,028.93  | \$22,000.00              | \$23,000.00    |
| 001-000-000-313-61-00-00    | Natural Gas Tax/State            | \$0.00       | \$0.00       | \$8,167.09   | \$11,853.10  | \$18,323.61  | \$16,000.00              | \$18,000.00    |
| 001-000-000-313-71-00-00    | CJ Sales Tax                     | \$24,383.58  | \$25,135.72  | \$27,936.91  | \$30,757.92  | \$32,044.25  | \$31,000.00              | \$24,000.00    |
| 001-000-000-316-41-00-00    | Light IN Lieu                    | \$120,062.96 | \$136,676.03 | \$122,058.36 | \$165,698.99 | \$137,963.46 | \$141,000.00             | \$140,000.00   |
| 001-000-000-316-42-00-00    | Water IN Lieu                    | \$39,753.20  | \$36,424.74  | \$30,218.33  | \$41,985.79  | \$38,287.85  | \$40,000.00              | \$40,000.00    |
| 001-000-000-316-44-00-00    | Sewer IN Lieu                    | \$50,082.84  | \$50,221.64  | \$44,617.12  | \$63,787.68  | \$53,714.27  | \$56,000.00              | \$56,000.00    |
| 001-000-000-316-45-00-00    | Utility Tax/NVDGarbage           | \$18,376.75  | \$19,521.61  | \$52,789.35  | \$22,670.93  | \$25,296.80  | \$26,000.00              | \$26,000.00    |
| 001-000-000-316-45-01-00    | Utility Tax/Garbage Transfer RDS | \$0.00       | \$0.00       | \$0.00       | \$23,293.38  | \$25,013.43  | \$24,000.00              | \$25,000.00    |
| 001-000-000-316-46-00-00    | UtilityTax/Natural Gas/CNG       | \$0.00       | \$891.21     | \$5,484.00   | \$4,184.96   | \$5,528.30   | \$5,000.00               | \$5,500.00     |
| 001-000-000-316-47-00-00    | Utility Tax/Phone                | \$28,175.94  | \$26,193.75  | \$27,005.55  | \$23,838.19  | \$26,242.61  | \$29,000.00              | \$27,000.00    |
| 001-000-000-317-20-00-00    | Local Leasehold Tax              | \$11,573.42  | \$12,324.96  | \$13,406.51  | \$14,149.93  | \$14,347.42  | \$14,350.00              | \$14,500.00    |
| 001-000-000-321-30-00-00    | Fireworks Permit                 | \$50.00      | \$25.00      | \$25.00      | \$0.00       | \$25.00      | \$0.00                   | \$0.00         |
| 001-000-000-321-50-00-00    | Meadowbrook Rights               | \$0.00       | \$0.00       | \$0.00       | \$36,794.29  | \$25,067.71  | \$25,100.00              | \$25,000.00    |
| 001-000-000-321-70-00-00    | Amuse Device Licenses            | \$0.00       | \$75.00      | \$75.00      | \$0.00       | \$0.00       | \$0.00                   | \$0.00         |
| 001-000-000-321-91-00-00    | Franchise Fees                   | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$630.00                 | \$2,000.00     |
| 001-000-000-322-10-00-00    | Building Permit Fees             | \$21,156.90  | \$50,941.36  | \$49,392.68  | \$54,488.15  | \$92,790.37  | \$57,000.00              | \$50,000.00    |
| 001-000-000-322-30-00-00    | Animal Licenses                  | \$175.00     | \$430.00     | \$285.00     | \$265.00     | \$360.00     | \$150.00                 | \$350.00       |
| 001-000-000-322-90-00-00    | Gun Permit Fees                  | \$444.00     | \$552.00     | \$392.00     | \$533.00     | \$792.00     | \$472.00                 | \$600.00       |
| 001-000-000-333-21-00-01    | CARES ACT-AOC Pass-Thru          | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$3,208.00               | \$0.00         |
| 001-000-000-333-21-99-90    | DOC-Coronavirus Relief Grant     | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$68,501.00              | \$0.00         |
| 001-000-000-333-97-06-00    | Stonegarden                      | \$66,313.10  | \$14,082.09  | \$41,207.49  | \$34,829.10  | \$38,002.44  | \$43,350.00              | \$60,000.00    |
| 001-000-000-334-03-10-00    | GMA/SMP Grants                   | \$3,500.00   | \$5,000.00   | \$0.00       | \$0.00       | \$0.00       | \$1,000.00               | \$10,000.00    |
| 001-000-000-334-04-20-00    | Buildable Lands Review           | \$0.00       | \$0.00       | \$0.00       | \$100.00     | \$5,770.25   | \$5,000.00               | \$4,700.00     |
| 001-000-000-334-04-20-01    | Dept of Commerce-Event/Splash    | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$350,000.00             | \$1,595,000.00 |
| 001-000-000-336-06-26-00    | CJ Special Programs              | \$1,437.24   | \$1,473.21   | \$1,556.70   | \$1,646.51   | \$1,714.79   | \$0.00                   | \$0.00         |
| 001-000-000-336-06-51-00    | DUI Cities                       | \$222.41     | \$228.73     | \$229.90     | \$232.24     | \$221.54     | \$235.00                 | \$250.00       |
| 001-000-000-336-06-94-00    | Liquor Excise Tax                | \$11,322.80  | \$14,215.30  | \$14,938.74  | \$15,555.05  | \$16,855.30  | \$19,000.00              | \$19,500.00    |
| 001-000-000-336-06-95-00    | Liquor Profits Tax               | \$12,863.06  | \$12,637.15  | \$12,807.83  | \$13,017.17  | \$12,961.27  | \$12,900.00              | \$13,200.00    |
| 001-000-000-336-06-95-01    | Liquor Tax/Border Town           | \$25,754.04  | \$25,754.04  | \$25,754.04  | \$25,754.04  | \$25,754.04  | \$25,750.00              | \$25,800.00    |
| 001-000-000-337-00-00-01    | WA ST CJTC Reimbursement         | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$4,540.10   | \$0.00                   | \$0.00         |
| 001-000-000-341-70-00-00    | Charges for Goods/Services       | \$3,427.97   | \$0.00       | \$0.00       | \$474.00     | \$2.40       | \$50.00                  | \$100.00       |
| 001-000-000-341-91-00-00    | Election Candidate Filing Fees   | \$0.00       | \$0.00       | \$0.00       | \$0.00       | \$88.92      | \$0.00                   | \$100.00       |

|                          |                                   |             |             |             |             |             |             |             |
|--------------------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 001-000-000-341-93-00-00 | Cust/Janitorial/Bldg Sec          | \$65.00     | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-341-96-00-00 | Personnel/Administrative Services | \$0.00      | \$17,752.60 | \$22,743.55 | \$21,316.90 | \$36,069.74 | \$25,000.00 | \$25,000.00 |
| 001-000-000-341-99-00-00 | Passport Fees                     | \$2,550.00  | \$2,925.00  | \$5,225.00  | \$5,125.00  | \$6,615.00  | \$7,000.00  | \$6,500.00  |
| 001-000-000-342-10-00-00 | Police Serv/Fingerprints          | \$1,070.00  | \$1,710.00  | \$380.00    | \$390.00    | \$1,140.00  | \$900.00    | \$1,200.00  |
| 001-000-000-342-10-02-00 | Police Services/Security          | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$62,800.00 | \$68,000.00 |
| 001-000-000-342-10-01-00 | Local Seizure Funds               | \$0.00      | \$0.00      | \$0.00      | \$751.95    | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-342-30-01-00 | Probation Dept. Refund            | \$0.00      | \$3,044.42  | \$489.60    | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-342-33-00-00 | Probation Costs                   | \$17,056.51 | \$9,840.99  | \$14,017.42 | \$14,989.40 | \$15,551.04 | \$7,200.00  | \$14,500.00 |
| 001-000-000-342-36-00-00 | Recovered Jail Costs              | \$4,884.01  | \$11,022.71 | \$6,928.79  | \$4,861.59  | \$5,178.51  | \$5,500.00  | \$5,000.00  |
| 001-000-000-342-40-00-00 | Protective Inspec Serv.           | \$50.00     | \$0.00      | \$636.18    | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-345-81-00-00 | Planning/Zoning Fees              | \$9,023.20  | \$10,857.75 | \$13,511.40 | \$10,674.33 | \$16,125.18 | \$15,000.00 | \$15,000.00 |
| 001-000-000-345-83-00-00 | Plan Check Fees                   | \$9,901.18  | \$20,265.72 | \$22,230.35 | \$30,057.40 | \$41,460.54 | \$31,000.00 | \$30,000.00 |
| 001-000-000-347-30-00-00 | User Fees - Facilities            | \$0.00      | \$3,319.45  | \$2,612.80  | \$2,605.00  | \$3,293.00  | (\$886.00)  | \$2,600.00  |
| 001-000-000-347-30-01-00 | Ballfield Prep Fees               | \$775.00    | \$987.50    | \$1,287.50  | \$1,175.00  | \$937.50    | \$0.00      | \$1,200.00  |
| 001-000-000-347-30-02-00 | Tournament/League Fees            | \$855.00    | \$1,140.00  | \$1,470.00  | \$1,440.00  | \$1,410.00  | \$0.00      | \$1,500.00  |
| 001-000-000-347-30-03-00 | Park Lighting Fees                | \$82.50     | \$260.00    | \$360.00    | \$284.50    | \$255.00    | \$0.00      | \$300.00    |
| 001-000-000-347-30-04-00 | Payment for Showers               | \$73.50     | \$27.50     | \$56.25     | \$42.06     | \$27.85     | \$0.00      | \$50.00     |
| 001-000-000-347-90-00-00 | Srs/Library/Gas/Garb/Supplies     | \$727.13    | \$706.15    | \$1,045.72  | \$884.60    | \$830.45    | \$1,000.00  | \$1,000.00  |
| 001-000-000-347-90-01-00 | Community Fundraisers             | \$0.00      | \$1,854.00  | \$160.00    | \$3,736.22  | \$1,543.00  | \$800.00    | \$1,000.00  |
| 001-000-000-353-10-00-00 | Fines & Forfeits                  | \$41,413.66 | \$33,549.14 | \$38,997.89 | \$45,043.69 | \$45,595.54 | \$30,000.00 | \$40,000.00 |
| 001-000-000-355-20-00-00 | DUI Penalties/Fines               | \$2,577.09  | \$2,796.37  | \$2,860.25  | \$1,154.45  | \$2,196.12  | \$1,500.00  | \$2,000.00  |
| 001-000-000-355-80-00-00 | CT Fines                          | \$3,708.01  | \$8,707.49  | \$4,657.84  | \$4,101.30  | \$4,616.39  | \$2,700.00  | \$3,000.00  |
| 001-000-000-356-90-00-00 | CNT Fines                         | \$4,268.05  | \$5,267.13  | \$2,037.42  | \$3,070.15  | \$699.90    | \$2,000.00  | \$2,000.00  |
| 001-000-000-356-90-00-01 | Crime Prevention                  | \$292.05    | \$263.69    | \$338.78    | \$441.74    | \$364.82    | \$100.00    | \$400.00    |
| 001-000-000-356-90-00-02 | DV - Collections                  | \$293.44    | \$117.83    | \$301.98    | \$261.21    | \$458.62    | \$450.00    | \$450.00    |
| 001-000-000-357-33-00-00 | Recovered Attorney Fee            | \$3,463.48  | \$2,839.99  | \$2,295.67  | \$2,378.41  | \$1,411.38  | \$1,500.00  | \$2,400.00  |
| 001-000-000-359-90-00-00 | Misc Fine/Penalties               | \$0.00      | \$0.00      | \$0.00      | (\$50.00)   | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-361-40-00-00 | Sales Interest                    | \$116.66    | \$167.12    | \$275.35    | \$480.96    | \$808.33    | \$550.00    | \$600.00    |
| 001-000-000-361-40-10-00 | Bank Interest                     | \$950.13    | \$287.75    | \$1,143.72  | \$1,141.61  | \$1,030.08  | \$200.00    | \$400.00    |
| 001-000-000-362-10-00-00 | Equipment Rental                  | \$3,417.03  | \$1,973.75  | \$3,177.50  | \$1,395.50  | \$1,210.00  | \$1,000.00  | \$1,200.00  |
| 001-000-000-362-40-00-00 | Short-Term Facility Rent          | \$2,841.25  | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-362-51-00-00 | Space/Facility Leases             | \$0.00      | \$0.00      | \$75.00     | \$50.00     | \$0.00      | \$50.00     | \$50.00     |
| 001-000-000-367-00-00-01 | WCIA Training Reimbursement       | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$650.00    | \$650.00    |
| 001-000-000-367-10-00-00 | Energy Assistance Donations       | \$0.00      | \$0.00      | \$0.00      | \$1,211.00  | \$373.36    | \$0.00      | \$0.00      |
| 001-000-000-367-69-00-01 | Parks Misc. Revenue               | \$0.00      | \$1,384.46  | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-369-40-00-00 | Police Insurance Recoveries       | \$0.00      | \$0.00      | \$842.00    | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 001-000-000-367-10-00-01 | Public Assistance Donations       | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$820.00    | \$500.00    |
| 001-000-000-369-10-00-00 | Sale of Surplus                   | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$12,709.00 | \$0.00      |
| 001-000-000-369-81-00-00 | Cashier/Over/Under                | \$0.33      | \$21.08     | \$0.00      | \$0.00      | \$1,100.12  | \$5.00      | \$10.00     |
| 001-000-000-369-91-00-00 | Miscellaneous Revenues            | \$2,349.57  | \$2,289.06  | \$327.24    | \$56.48     | \$406.70    | \$0.00      | \$500.00    |
| 001-000-000-369-91-01-00 | NSF Fees                          | \$330.00    | \$630.00    | \$510.00    | \$330.00    | \$390.00    | \$120.00    | \$300.00    |
| 001-000-000-369-91-02-00 | Misc. Police Revenues             | \$0.00      | \$1,851.00  | \$822.20    | \$0.00      | \$0.00      | \$0.00      | \$0.00      |

|                                  |                              |                       |                       |                       |                       |                       |                       |                       |
|----------------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 001-000-000-386-00-02-00         | Court Remit/State/County     | \$61,277.51           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-386-00-03-00         | Public Safety/EMS            | \$11,761.68           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-386-00-05-00         | Court Monies/Trust           | \$17,496.14           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-389-90-01-00         | State Gun Permit Fees        | \$750.75              | \$904.75              | \$582.00              | \$774.00              | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-389-90-02-00         | Bldg. Permit Remit           | \$121.50              | \$184.50              | \$135.00              | \$383.00              | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-395-21-00-00         | Restitution/Gov't Facilities | \$93.39               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-397-00-00-97         | Bank Account Transfer        | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-397-00-01-00         | Surplus Transfer From 401    | \$0.00                | \$0.00                | \$0.00                | \$21,264.65           | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-398-10-00-00         | Insurance Recoveries         | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$1,000.00            | \$0.00                |
| <b>Fund Total</b>                |                              | <b>\$1,405,833.36</b> | <b>\$1,388,145.44</b> | <b>\$1,484,163.13</b> | <b>\$1,635,849.93</b> | <b>\$1,746,680.53</b> | <b>\$2,100,408.00</b> | <b>\$3,342,960.00</b> |
| <b>Street Fund</b>               |                              |                       |                       |                       |                       |                       |                       |                       |
| 101-000-000-311-11-00-00         | Property Tax                 | \$0.00                | \$0.00                | \$10,000.00           | \$10,000.00           | \$34,793.73           | \$35,000.00           | \$35,000.00           |
| 101-000-000-313-84-00-00         | Local 1-Cent Fuel Tax        | \$55,430.64           | \$50,069.48           | \$49,008.00           | \$65,188.43           | \$58,154.49           | \$27,000.00           | \$40,000.00           |
| 101-000-000-333-97-00-00         | Federal Indirect Grants      | \$0.00                | \$0.00                | \$0.00                | \$199,233.93          | \$0.00                | \$200,000.00          | \$750,000.00          |
| 101-000-000-334-01-80-00         | State Military Dept Grant    | \$0.00                | \$0.00                | \$0.00                | \$31,946.30           | \$0.00                | \$27,000.00           | \$112,500.00          |
| 101-000-000-334-03-80-00         | TIB Grant Funds              | \$62,625.00           | \$0.00                | \$46,384.00           | \$0.00                | \$0.00                | \$0.00                | \$152,500.00          |
| 101-000-000-336-00-71-00         | Multimodal Transportation    | \$0.00                | \$1,501.08            | \$1,816.99            | \$2,210.64            | \$2,201.14            | \$2,190.00            | \$2,250.00            |
| 101-000-000-336-00-87-01         | MV Fuel Tax                  | \$30,933.69           | \$31,667.74           | \$32,631.75           | \$34,392.55           | \$33,521.42           | \$28,100.00           | \$35,500.00           |
| 101-000-000-344-10-00-00         | Signage                      | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$2,038.08            | \$0.00                | \$0.00                |
| 101-000-000-345-16-00-00         | Mow/Tree Trim/Weedeat        | \$1,910.00            | \$1,440.00            | \$1,300.00            | \$1,320.00            | \$1,328.00            | \$2,500.00            | \$2,500.00            |
| 101-000-000-359-00-00-84         | Late Fee/Local MV Fuel Tax   | \$174.03              | \$42.97               | \$0.00                | \$0.00                | \$0.00                | \$400.00              | \$0.00                |
| 101-000-000-361-40-10-00         | Bank Interest                | \$332.26              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$25.00               | \$50.00               |
| 101-000-000-367-00-00-01         | School St Improvements-NVSD  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$8,500.00            |
| 101-000-000-369-91-00-00         | Miscellaneous Revenues       | \$162.75              | \$0.00                | \$794.50              | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| <b>Fund Total</b>                |                              | <b>\$151,568.37</b>   | <b>\$84,721.27</b>    | <b>\$141,935.24</b>   | <b>\$344,291.85</b>   | <b>\$132,036.86</b>   | <b>\$322,215.00</b>   | <b>\$1,138,800.00</b> |
| <b>Cemetery Fund</b>             |                              |                       |                       |                       |                       |                       |                       |                       |
| 103-000-000-311-11-00-00         | Property Tax                 | \$20,000.00           | \$0.00                | \$0.00                | \$15,000.00           | \$29,951.76           | \$30,000.00           | \$15,000.00           |
| 103-000-000-343-60-00-00         | Plot Purchase Fees           | \$3,000.00            | \$3,750.00            | \$3,050.00            | \$3,500.00            | \$2,360.00            | \$3,000.00            | \$3,000.00            |
| 103-000-000-343-60-01-00         | Plot Maintenance Fees        | \$330.00              | \$750.00              | \$600.00              | \$700.00              | \$450.00              | \$600.00              | \$600.00              |
| 103-000-000-343-61-00-00         | Headstone Setting Fees       | \$0.00                | \$660.00              | \$0.00                | \$0.00                | \$660.00              | \$770.00              | \$700.00              |
| 103-000-000-361-40-10-00         | Bank Interest                | \$104.13              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$1.74                | \$5.00                |
| 103-000-000-362-51-45-00         | Land Rental                  | \$675.00              | \$725.00              | \$675.00              | \$675.00              | \$675.00              | \$1,350.00            | \$1,350.00            |
| 103-000-000-397-00-00-01         | Transfer In                  | \$23,631.24           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$2,221.26            | \$0.00                |
| <b>Fund Total</b>                |                              | <b>\$47,740.37</b>    | <b>\$5,885.00</b>     | <b>\$4,325.00</b>     | <b>\$19,875.00</b>    | <b>\$34,096.76</b>    | <b>\$37,943.00</b>    | <b>\$20,655.00</b>    |
| <b>Economic Development Fund</b> |                              |                       |                       |                       |                       |                       |                       |                       |
| 104-000-000-361-40-00-00         | EDRF Loan Interest           | \$3,451.49            | \$4,993.19            | \$5,020.89            | \$4,319.23            | \$2,982.01            | \$1,710.00            | \$820.00              |
| 104-000-000-361-40-10-00         | Bank Interest                | \$306.23              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$25.00               | \$40.00               |
| 104-000-000-389-90-00-00         | Principle Repayment EDRF     | \$27,909.31           | \$50,032.05           | \$61,088.10           | \$66,253.93           | \$67,591.03           | \$55,615.00           | \$28,500.00           |
| <b>Fund Total</b>                |                              | <b>\$31,667.03</b>    | <b>\$55,025.24</b>    | <b>\$66,108.99</b>    | <b>\$70,573.16</b>    | <b>\$70,573.04</b>    | <b>\$57,350.00</b>    | <b>\$29,360.00</b>    |
| <b>Civic Improvement Fund</b>    |                              |                       |                       |                       |                       |                       |                       |                       |
| 105-000-000-313-31-00-00         | Motel/hotel Tax              | \$1,901.18            | \$2,279.77            | \$2,599.83            | \$2,984.14            | \$3,990.47            | \$2,500.00            | \$3,000.00            |
| 105-000-000-361-40-10-00         | Bank Interest                | \$28.00               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$5.00                | \$5.00                |

|                                      |                                 |                       |                       |                       |                       |                       |                       |                       |
|--------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund Total</b>                    |                                 | <b>\$1,929.18</b>     | <b>\$2,279.77</b>     | <b>\$2,599.83</b>     | <b>\$2,984.14</b>     | <b>\$3,990.47</b>     | <b>\$2,505.00</b>     | <b>\$3,005.00</b>     |
| <b>Criminal Justice Lo-Pop. Fund</b> |                                 |                       |                       |                       |                       |                       |                       |                       |
| 107-000-000-336-06-21-00             | Criminal Justice-Lo-Pop         | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$1,000.00            | \$1,000.00            |
| 107-000-000-336-06-26-00             | CJ - Special Programs           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$1,800.00            | \$2,000.00            |
| 107-000-000-361-40-10-00             | Bank Interest                   | \$46.03               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$5.00                | \$5.00                |
| <b>Fund Total</b>                    |                                 | <b>\$1,046.03</b>     | <b>\$1,000.00</b>     | <b>\$1,000.00</b>     | <b>\$1,000.00</b>     | <b>\$1,000.00</b>     | <b>\$2,805.00</b>     | <b>\$3,005.00</b>     |
| <b>REET 1 Fund</b>                   |                                 |                       |                       |                       |                       |                       |                       |                       |
| 301-000-000-318-34-00-00             | REET1 - First Quarter %         | \$20,336.55           | \$26,968.27           | \$33,262.66           | \$42,342.62           | \$50,554.45           | \$50,000.00           | \$45,000.00           |
| 301-000-000-361-11-00-00             | Investment Interest             | \$260.06              | \$0.00                | \$0.00                | \$0.00                | \$143.87              | \$575.00              | \$600.00              |
| 301-000-000-361-40-10-00             | Bank Interest                   | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$20.00               | \$30.00               |
| <b>Fund Total</b>                    |                                 | <b>\$20,596.61</b>    | <b>\$26,968.27</b>    | <b>\$33,262.66</b>    | <b>\$42,342.62</b>    | <b>\$50,698.32</b>    | <b>\$50,595.00</b>    | <b>\$45,630.00</b>    |
| <b>REET 2 Fund</b>                   |                                 |                       |                       |                       |                       |                       |                       |                       |
| 302-000-000-318-35-00-00             | REET2 - Second Quarter %        | \$20,336.55           | \$26,968.26           | \$33,262.66           | \$42,342.57           | \$49,424.43           | \$50,000.00           | \$45,000.00           |
| 302-000-000-361-11-00-00             | Investment Interest             | \$195.75              | \$0.00                | \$0.00                | \$0.00                | \$143.88              | \$575.00              | \$600.00              |
| 302-000-000-361-40-10-00             | Bank Interest                   | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$15.00               | \$30.00               |
| <b>Fund Total</b>                    |                                 | <b>\$20,532.30</b>    | <b>\$26,968.26</b>    | <b>\$33,262.66</b>    | <b>\$42,342.57</b>    | <b>\$49,568.31</b>    | <b>\$50,590.00</b>    | <b>\$45,630.00</b>    |
| <b>Water-Sewer Fund</b>              |                                 |                       |                       |                       |                       |                       |                       |                       |
| 401-000-000-343-40-00-00             | Customer Rcts./Water            | \$344,157.04          | \$359,128.80          | \$376,999.55          | \$403,847.19          | \$425,420.64          | \$470,000.00          | \$470,000.00          |
| 401-000-000-343-40-01-00             | Customer Rcts./Cogen            | \$98,606.59           | \$48,394.76           | \$16,083.44           | \$3,338.22            | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-343-40-04-00             | Charges/Goods or Services-Water | \$522.34              | \$8,768.86            | \$1,536.76            | \$0.00                | \$104.36              | \$2,500.00            | \$1,500.00            |
| 401-000-000-343-40-03-00             | Water Right Use                 | \$0.00                | \$0.00                | \$21,264.65           | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-343-40-30-00             | Water Reconnect Fees            | \$90.00               | \$60.00               | \$0.00                | \$30.00               | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-343-50-00-00             | Consumer Rcts./Sewer            | \$270,639.99          | \$291,473.80          | \$482,041.68          | \$595,406.13          | \$596,825.30          | \$640,000.00          | \$640,000.00          |
| 401-000-000-343-50-04-00             | Charges/Goods or Services-Sewer | \$0.00                | \$573.14              | \$381.88              | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-343-50-01-00             | Customer Rcts./Cogen            | \$181,177.38          | \$150,937.34          | \$113,403.44          | \$13,646.50           | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-343-50-00-00             | System Contributions            | \$116,693.44          | \$121,662.07          | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-346-20-00-00             | Lab Fees/Analysis-Water         | \$462.25              | \$200.00              | \$0.00                | \$200.00              | \$1,995.00            | \$0.00                | \$0.00                |
| 401-000-000-346-20-01-00             | Lab Fees/Analysis-Sewer         | \$3,848.00            | \$1,671.00            | \$3,341.00            | \$316.00              | \$1,024.00            | \$1,400.00            | \$1,800.00            |
| 401-000-000-361-40-00-00             | OS Water/Interest               | \$63.26               | \$47.34               | \$34.62               | \$16.11               | \$0.40                | \$0.00                | \$0.00                |
| 401-000-000-361-40-01-00             | OS Sewer/Interest               | \$353.08              | \$244.42              | \$196.27              | \$91.65               | \$1.26                | \$0.00                | \$0.00                |
| 401-000-000-361-40-10-00             | Bank Interest                   | \$1,161.86            | \$23.86               | \$0.00                | \$0.00                | \$0.00                | \$100.00              | \$300.00              |
| 401-000-000-369-40-00-00             | Insurance Recoveries            | \$18,949.43           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-389-35-01-00             | Sewer Non-Rev                   | \$59,255.76           | \$65,791.25           | \$69,095.84           | \$72,387.95           | \$73,439.31           | \$173,325.00          | \$80,000.00           |
| <b>Fund Total</b>                    |                                 | <b>\$1,095,980.42</b> | <b>\$1,048,976.64</b> | <b>\$1,084,379.13</b> | <b>\$1,089,279.75</b> | <b>\$1,098,810.27</b> | <b>\$1,287,325.00</b> | <b>\$1,193,600.00</b> |
| <b>Water-Sewer Hookups Fund</b>      |                                 |                       |                       |                       |                       |                       |                       |                       |
| 403-000-000-343-40-02-00             | New Water Hookups               | \$27,360.00           | \$51,160.00           | \$45,030.00           | \$36,070.00           | \$72,420.00           | \$38,000.00           | \$43,500.00           |
| 403-000-000-343-50-02-00             | New Sewer Hookups               | \$30,625.37           | \$68,650.00           | \$58,175.00           | \$48,059.69           | \$91,809.69           | \$52,500.00           | \$61,000.00           |
| 403-000-000-361-40-10-00             | Bank Interest                   | \$458.16              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$55.00               | \$100.00              |
| <b>Fund Total</b>                    |                                 | <b>\$58,443.53</b>    | <b>\$119,810.00</b>   | <b>\$103,205.00</b>   | <b>\$84,129.69</b>    | <b>\$164,229.69</b>   | <b>\$90,555.00</b>    | <b>\$104,600.00</b>   |
| <b>Storm Sewer Fund</b>              |                                 |                       |                       |                       |                       |                       |                       |                       |
| 410-000-000-343-10-00-00             | Storm Sewer Fees                | \$14,760.15           | \$14,836.81           | \$15,257.13           | \$15,395.40           | \$15,558.96           | \$16,500.00           | \$32,000.00           |
| 410-000-000-343-10-01-00             | Storm Sewer Hookups             | \$4,440.00            | \$8,835.50            | \$7,215.00            | \$10,115.00           | \$14,225.00           | \$7,250.00            | \$8,325.00            |

|                           |                                  |                       |                       |                       |                       |                       |                       |                       |
|---------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 410-000-000-361-40-10-00  | Bank Interest                    | \$51.77               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$10.00               | \$15.00               |
| <b>Fund Total</b>         |                                  | <b>\$19,251.92</b>    | <b>\$23,672.31</b>    | <b>\$22,472.13</b>    | <b>\$25,510.40</b>    | <b>\$29,783.96</b>    | <b>\$23,760.00</b>    | <b>\$40,340.00</b>    |
| <b>Light Fund</b>         |                                  |                       |                       |                       |                       |                       |                       |                       |
| 411-000-000-334-03-80-00  | TIB Pass Through Grant Funds     | \$0.00                | \$12,512.00           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-341-70-01-00  | Goods/Services/TV                | \$0.00                | \$3,300.63            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-341-70-01-01  | POB/Engineering Match            | \$0.00                | \$10,470.00           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-343-20-00-01  | Television Hook-Ups              | \$1,347.43            | \$1,471.79            | \$798.27              | \$1,674.52            | \$131.23              | \$1,100.00            | \$1,100.00            |
| 411-000-000-343-20-11-00  | Incentives / QVC                 | \$107.25              | \$84.35               | \$82.64               | \$133.13              | \$116.29              | \$42.00               | \$0.00                |
| 411-000-000-343-20-12-00  | Customer TV Receipts             | \$143,157.70          | \$128,086.96          | \$115,487.20          | \$117,733.09          | \$93,330.38           | \$5,965.00            | \$0.00                |
| 411-000-000-343-30-10-00  | Customer Electric Rcts.          | \$1,996,767.73        | \$2,277,991.78        | \$2,403,449.28        | \$2,392,509.73        | \$2,299,391.02        | \$2,325,000.00        | \$2,400,000.00        |
| 411-000-000-343-30-10-01  | Temporary Electric Hookups       | \$0.00                | \$1,430.00            | \$990.00              | \$1,100.00            | \$1,760.00            | \$1,100.00            | \$1,500.00            |
| 411-000-000-343-30-10-02  | New Electric Hook-Ups            | \$31,316.53           | \$6,087.23            | \$21,442.55           | \$12,520.83           | \$9,551.35            | \$15,250.00           | \$25,000.00           |
| 411-000-000-343-30-10-03  | Electric Reconnects              | \$1,580.00            | \$1,590.00            | \$1,380.00            | \$1,400.00            | \$1,437.05            | \$560.00              | \$1,500.00            |
| 411-000-000-343-30-10-04  | Goods/Services/Electric          | \$38,706.21           | \$33,432.69           | \$15,811.86           | \$9,241.16            | \$59,405.98           | \$33,250.00           | \$50,000.00           |
| 411-000-000-361-40-10-00  | Bank Interest                    | \$985.94              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$100.00              | \$150.00              |
| 411-000-000-362-90-01-00  | TV Reconnect Fees                | \$120.00              | \$560.00              | \$894.71              | \$320.00              | \$120.00              | \$0.00                | \$0.00                |
| 411-000-000-362-90-02-00  | Pogozone Reimbursement           | \$0.00                | \$3,750.00            | \$9,300.00            | \$7,650.00            | \$9,350.00            | \$26,697.00           | \$0.00                |
| 411-000-000-367-00-00-00  | Energy Assistance Donations      | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$420.00              | \$1,000.00            |
| 411-000-000-369-40-00-00  | Insurance/Restitution Recoveries | \$25,554.18           | \$4,598.09            | \$2,722.53            | \$2,366.58            | \$1,345.80            | \$12,000.00           | \$0.00                |
| 411-000-000-369-91-00-00  | Miscellaneous Revenues           | \$1,890.05            | \$101.80              | \$0.00                | \$0.00                | \$4.07                | \$0.00                | \$0.00                |
| 411-000-000-377-00-01-00  | Pt Bham-SCEDF Grant              | \$0.00                | \$0.00                | \$0.00                | \$12,977.50           | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-389-00-01-00  | Light Deposits                   | \$9,627.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-389-33-01-00  | BPA Conservation                 | \$21,633.73           | \$31,471.62           | \$26,865.91           | \$0.00                | \$103,187.33          | \$47,695.00           | \$33,485.00           |
| <b>Fund Total</b>         |                                  | <b>\$2,272,793.75</b> | <b>\$2,516,938.94</b> | <b>\$2,599,224.95</b> | <b>\$2,559,626.54</b> | <b>\$2,579,130.50</b> | <b>\$2,469,179.00</b> | <b>\$2,513,735.00</b> |
| <b>Light Deposit Fund</b> |                                  |                       |                       |                       |                       |                       |                       |                       |
| 412-000-000-382-10-00-00  | Light Refundable Deposits        | \$0.00                | \$9,750.00            | \$14,830.00           | \$12,329.33           | \$10,390.00           | \$50,000.00           | \$12,000.00           |
| <b>Fund Total</b>         |                                  | <b>\$0.00</b>         | <b>\$9,750.00</b>     | <b>\$14,830.00</b>    | <b>\$12,329.33</b>    | <b>\$10,390.00</b>    | <b>\$50,000.00</b>    | <b>\$12,000.00</b>    |
| <b>TV Deposit Fund</b>    |                                  |                       |                       |                       |                       |                       |                       |                       |
| 415-000-000-382-10-00-00  | TV Refundable Deposits           | \$0.00                | \$135.00              | \$235.00              | \$0.00                | \$17.35               | \$177.00              | \$0.00                |
| <b>Fund Total</b>         |                                  | <b>\$0.00</b>         | <b>\$135.00</b>       | <b>\$235.00</b>       | <b>\$0.00</b>         | <b>\$17.35</b>        | <b>\$177.00</b>       | <b>\$0.00</b>         |
| <b>Grand Total</b>        |                                  | <b>\$5,127,382.87</b> | <b>\$5,310,276.14</b> | <b>\$5,591,003.72</b> | <b>\$5,930,134.98</b> | <b>\$5,971,006.06</b> | <b>\$6,545,407.00</b> | <b>\$8,493,320.00</b> |

# Expenditure - 5 year History - 2021 Budget

| Account Number           | Description                  | Actual              |                     |                     |                     |                     | 2020 Estimated Ending | Budget 2021         |
|--------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
|                          |                              | 2015                | 2016                | 2017                | 2018                | 2019                |                       |                     |
| 001-000-000-511-60-10-00 | Legislative Salaries         | \$7,250.00          | \$7,500.00          | \$7,500.00          | \$7,500.00          | \$9,000.00          | \$9,000.00            | \$9,000.00          |
| 001-000-000-511-60-20-00 | Legislative Benefits         | \$606.68            | \$616.20            | \$630.60            | \$630.00            | \$773.40            | \$800.00              | \$800.00            |
| 001-000-000-511-60-30-00 | Legislative Supplies         | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$4,500.00            | \$200.00            |
| 001-000-000-511-60-41-00 | Legislative Publication      | \$3,020.37          | \$3,115.47          | \$4,640.83          | \$4,701.88          | \$4,946.33          | \$4,000.00            | \$4,500.00          |
| 001-000-000-511-60-41-01 | Code Supplement              | \$1,385.23          | \$2,629.80          | \$1,349.77          | \$2,253.69          | \$2,478.32          | \$6,000.00            | \$3,000.00          |
| 001-000-000-511-60-43-00 | Travel/Training              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$35.00               | \$500.00            |
|                          | <b>001-000-000-511 Total</b> | <b>\$12,262.28</b>  | <b>\$13,861.47</b>  | <b>\$14,121.20</b>  | <b>\$15,085.57</b>  | <b>\$17,198.05</b>  | <b>\$24,335.00</b>    | <b>\$18,000.00</b>  |
| 001-000-000-512-50-10-00 | Jud/Crt Clk/Judge Salaries   | \$61,826.48         | \$62,085.18         | \$74,310.22         | \$59,798.46         | \$64,601.43         | \$65,350.00           | \$47,200.00         |
| 001-000-000-512-50-20-00 | Judicial Benefits            | \$18,110.29         | \$18,537.57         | \$31,076.89         | \$24,221.51         | \$25,857.22         | \$27,400.00           | \$16,400.00         |
| 001-000-000-512-50-31-00 | Judicial/court Supplies      | \$1,572.14          | \$2,073.93          | \$1,241.53          | \$1,523.88          | \$1,357.50          | \$4,000.00            | \$1,500.00          |
| 001-000-000-512-50-41-00 | Judicial/Crt Appt'd Atty.    | \$8,275.00          | \$12,821.00         | \$8,655.00          | \$11,030.56         | \$16,781.00         | \$16,000.00           | \$16,500.00         |
| 001-000-000-512-50-41-01 | Prof Serv./Witness/Jury      | \$26,988.90         | \$33,618.59         | \$29,530.69         | \$29,872.87         | \$35,406.24         | \$27,000.00           | \$32,500.00         |
|                          | <b>001-000-000-512 Total</b> | <b>\$116,772.81</b> | <b>\$129,136.27</b> | <b>\$144,814.33</b> | <b>\$126,447.28</b> | <b>\$144,003.39</b> | <b>\$139,750.00</b>   | <b>\$114,100.00</b> |
| 001-000-000-513-10-10-00 | Executive Salary             | \$6,900.00          | \$6,900.00          | \$6,900.00          | \$6,900.00          | \$7,200.00          | \$7,200.00            | \$7,200.00          |
| 001-000-000-513-10-20-00 | Executive Benefits           | \$538.68            | \$536.40            | \$539.28            | \$539.16            | \$581.40            | \$600.00              | \$600.00            |
| 001-000-000-513-10-49-00 | Expense For Mayor            | \$3,352.61          | \$3,251.27          | \$2,688.29          | \$3,485.31          | \$3,711.41          | \$5,000.00            | \$3,500.00          |
|                          | <b>001-000-000-513 Total</b> | <b>\$10,791.29</b>  | <b>\$10,687.67</b>  | <b>\$10,127.57</b>  | <b>\$10,924.47</b>  | <b>\$11,492.81</b>  | <b>\$12,800.00</b>    | <b>\$11,300.00</b>  |
| 001-000-000-514-20-10-00 | F/A Salaries                 | \$42,563.20         | \$33,110.43         | \$40,678.64         | \$51,844.57         | \$53,894.98         | \$35,000.00           | \$37,500.00         |
| 001-000-000-514-20-20-00 | F/A Benefits                 | \$15,763.31         | \$13,340.68         | \$15,974.60         | \$13,271.32         | \$17,197.69         | \$11,350.00           | \$15,200.00         |
| 001-000-000-514-20-31-00 | Office Supplies              | \$1,544.47          | \$925.80            | \$1,801.63          | \$2,055.68          | \$1,646.55          | \$3,800.00            | \$3,000.00          |
| 001-000-000-514-20-43-00 | Travel & Training            | \$1,517.49          | \$2,030.97          | \$1,538.41          | \$1,680.74          | \$1,561.81          | \$550.00              | \$2,000.00          |
| 001-000-000-514-20-49-00 | Banking Fees                 | \$6,337.64          | \$2,694.13          | \$2,249.75          | \$1,410.23          | \$897.12            | \$500.00              | \$2,700.00          |
| 001-000-000-514-20-49-01 | F/A Dues                     | \$245.00            | \$245.00            | \$250.00            | \$549.01            | \$75.00             | \$300.00              | \$300.00            |
| 001-000-000-514-23-41-00 | F/A State Auditor            | \$29,015.94         | \$3,432.66          | \$21,976.17         | \$838.05            | \$40,893.65         | \$50.05               | \$40,000.00         |
| 001-000-000-514-23-49-00 | AWC                          | \$2,297.96          | \$2,452.24          | \$1,801.34          | \$1,872.56          | \$1,975.88          | \$1,950.00            | \$2,500.00          |
| 001-000-000-514-40-40-00 | F/A Election Costs           | \$451.21            | \$2,514.23          | \$2,186.94          | \$1,618.70          | \$2,365.87          | \$2,500.00            | \$10,000.00         |
|                          | <b>001-000-000-514 Total</b> | <b>\$99,736.22</b>  | <b>\$60,746.14</b>  | <b>\$88,457.48</b>  | <b>\$75,140.86</b>  | <b>\$120,508.55</b> | <b>\$56,000.05</b>    | <b>\$113,200.00</b> |
| 001-000-000-515-31-41-00 | City Attorney Fees           | \$17,347.83         | \$16,613.31         | \$14,142.28         | \$24,174.84         | \$32,568.71         | \$35,000.00           | \$30,000.00         |
|                          | <b>001-000-000-515 Total</b> | <b>\$17,347.83</b>  | <b>\$16,613.31</b>  | <b>\$14,142.28</b>  | <b>\$24,174.84</b>  | <b>\$32,568.71</b>  | <b>\$35,000.00</b>    | <b>\$30,000.00</b>  |
| 001-000-000-518-20-42-00 | Communications               | \$727.26            | \$1,000.16          | \$844.62            | \$1,455.35          | \$2,340.39          | \$1,600.00            | \$1,600.00          |
| 001-000-000-518-20-44-00 | COS Dues/Assessments         | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$1,450.00            | \$1,550.00          |
| 001-000-000-518-20-47-00 | City Bldgs. Power            | \$3,330.28          | \$493.19            | \$247.27            | \$2,296.29          | \$2,378.32          | \$1,600.00            | \$1,500.00          |
| 001-000-000-518-20-48-00 | Maintenance                  | \$14,912.27         | \$8,672.79          | \$13,126.98         | \$14,036.91         | \$17,824.30         | \$10,000.00           | \$15,000.00         |
| 001-000-000-518-20-49-00 | Miscellaneous Expense        | \$221.00            | \$0.00              | \$625.54            | \$319.92            | \$480.37            | \$0.00                | \$0.00              |
| 001-000-000-518-30-10-00 | Custodial Salaries           | \$3,480.82          | \$3,870.76          | \$6,781.25          | \$5,708.05          | \$7,077.76          | \$4,000.00            | \$4,200.00          |
| 001-000-000-518-30-20-00 | Custodial Benefits           | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$375.00              | \$400.00            |
| 001-000-000-518-30-30-00 | Central Supplies             | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$38.13             | \$6,000.00            | \$10,000.00         |
| 001-000-000-518-30-41-00 | Fire Systems/Security/Safety | \$1,052.59          | \$1,338.88          | \$1,080.93          | \$1,742.12          | \$349.26            | \$866.00              | \$1,225.00          |

|                           |                              |                     |                     |                     |                     |                     |                     |                     |
|---------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 001-000-000-518-30-41-01  | Pest Control/City Buildings  | \$868.00            | \$651.00            | \$868.00            | \$108.50            | \$217.00            | \$435.00            | \$450.00            |
| 001-000-000-518-30-46-00  | Insurance & Bonds            | \$13,118.90         | \$10,656.83         | \$13,730.41         | \$12,351.30         | \$1,442.69          | \$20,100.00         | \$15,900.00         |
| 001-000-000-518-40-41-00  | Professional Services        | \$18,323.13         | \$42,057.04         | \$54,980.97         | \$43,429.34         | \$95,331.99         | \$30,000.00         | \$20,000.00         |
| 001-000-000-518-40-43-00  | Travel Expense               | \$0.00              | \$625.73            | \$2,513.28          | \$10,965.79         | \$1,196.08          | \$0.00              | \$0.00              |
| 001-000-000-518-40-47-00  | Garbage/Supplies/Library     | \$0.00              | \$564.35            | \$837.39            | \$915.70            | \$529.58            | \$0.00              | \$0.00              |
| 001-000-000-518-63-40-00  | Coronavirus Relief Grant     | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$68,510.00         | \$0.00              |
| 001-000-000-518-90-49-00  | WCOG Dues                    | \$819.00            | \$832.00            | \$880.00            | \$935.00            | \$971.00            | \$982.00            | \$1,000.00          |
|                           | <b>001-000-000-518 Total</b> | <b>\$56,853.25</b>  | <b>\$70,762.73</b>  | <b>\$96,516.64</b>  | <b>\$94,264.27</b>  | <b>\$130,176.87</b> | <b>\$145,918.00</b> | <b>\$72,825.00</b>  |
| 001-000-000-521-20-10-00  | Police Salaries              | \$470,552.28        | \$472,963.66        | \$495,246.29        | \$476,316.33        | \$488,580.49        | \$530,000.00        | \$529,000.00        |
| 001-000-000-521-20-10-01  | Stonegarden OT               | \$35,398.75         | \$10,375.52         | \$11,611.15         | \$27,630.68         | \$33,483.03         | \$50,500.00         | \$60,000.00         |
| 001-000-000-521-20-20-00  | Police Benefits              | \$210,114.43        | \$214,231.09        | \$203,460.25        | \$194,637.38        | \$205,294.10        | \$204,020.00        | \$243,000.00        |
| 001-000-000-521-20-20-01  | Uniform Expense              | \$4,864.63          | \$4,139.65          | \$4,602.70          | \$5,052.43          | \$3,278.67          | \$5,225.00          | \$4,500.00          |
| 001-000-000-521-20-30-00  | Supplies                     | \$1,667.29          | \$3,408.67          | \$4,401.67          | \$7,553.39          | \$5,970.29          | \$8,000.00          | \$8,000.00          |
| 001-000-000-521-20-32-00  | Fuel Consumption             | \$7,998.30          | \$4,792.62          | \$4,232.53          | \$14,974.61         | \$22,005.01         | \$15,000.00         | \$15,000.00         |
| 001-000-000-521-20-33-00  | Sm Tools/Equip               | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$4,000.00          | \$6,000.00          |
| 001-000-000-521-20-40-00  | Professional Services        | \$8,895.90          | \$9,588.85          | \$19,689.93         | \$7,915.68          | \$9,617.43          | \$12,000.00         | \$7,000.00          |
| 001-000-000-521-20-40-01  | NW Technology Support        | \$0.00              | \$0.00              | \$0.00              | \$6,258.89          | \$7,082.97          | \$9,500.00          | \$9,000.00          |
| 001-000-000-521-20-40-02  | Dispatch                     | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$9,618.00          | \$34,000.00         | \$35,000.00         |
| 001-000-000-521-20-41-00  | Communications               | \$2,323.11          | \$2,865.93          | \$3,632.55          | \$6,505.81          | \$8,214.32          | \$7,000.00          | \$7,000.00          |
| 001-000-000-521-20-48-00  | Maintenance & Repairs        | \$3,350.06          | \$5,385.35          | \$9,153.49          | \$11,276.54         | \$16,069.00         | \$15,000.00         | \$15,000.00         |
| 001-000-000-521-20-49-00* | Dues/Memberships             | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$5,200.00          |
| 001-000-000-521-20-49-01  | CBP Seizure Expend           | \$12,746.94         | \$15,162.08         | \$16,543.35         | \$11,640.77         | \$2,749.82          | \$1,500.00          | \$1,500.00          |
| 001-000-000-521-40-42-00  | Travel Expense               | \$0.00              | \$448.50            | \$65.34             | \$30.00             | \$340.07            | \$200.00            | \$500.00            |
| 001-000-000-521-40-49-00  | Education & Training         | \$50.00             | \$583.33            | \$0.00              | \$7,389.64          | \$3,427.91          | \$2,000.00          | \$6,000.00          |
| 001-000-000-521-50-46-00  | Insurance & Bonds            | \$17,687.32         | \$17,773.09         | \$18,423.01         | \$22,600.41         | \$2,319.24          | \$15,000.00         | \$16,800.00         |
| 001-000-000-521-70-41-02  | WIN-Team Proceeds            | \$7,000.00          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
|                           | <b>001-000-000-521 Total</b> | <b>\$782,649.01</b> | <b>\$761,718.34</b> | <b>\$791,062.26</b> | <b>\$799,782.56</b> | <b>\$818,050.35</b> | <b>\$912,945.00</b> | <b>\$968,500.00</b> |
| 001-000-000-522-20-40-01  | Public Safety/EMS            | \$11,838.40         | \$0.00              | \$0.00              | \$0.00              | \$15,352.61         | \$13,500.00         | \$16,200.00         |
| 001-000-000-522-20-49-00  | Fire District Agreement      | \$133,478.00        | \$153,505.00        | \$170,777.00        | \$194,365.00        | \$217,714.91        | \$229,500.00        | \$230,000.00        |
|                           | <b>001-000-000-522 Total</b> | <b>\$145,316.40</b> | <b>\$153,505.00</b> | <b>\$170,777.00</b> | <b>\$194,365.00</b> | <b>\$233,067.52</b> | <b>\$243,000.00</b> | <b>\$246,200.00</b> |
| 001-000-000-523-30-49-00  | Probation Services           | \$20,766.30         | \$15,653.12         | \$17,748.10         | \$21,104.60         | \$15,929.90         | \$14,500.00         | \$20,000.00         |
| 001-000-000-523-50-49-00  | Jail Services                | \$18,558.34         | \$30,301.03         | \$17,058.47         | \$16,526.10         | \$49,660.79         | \$25,000.00         | \$25,000.00         |
|                           | <b>001-000-000-523 Total</b> | <b>\$39,324.64</b>  | <b>\$45,954.15</b>  | <b>\$34,806.57</b>  | <b>\$37,630.70</b>  | <b>\$65,590.69</b>  | <b>\$39,500.00</b>  | <b>\$45,000.00</b>  |
| 001-000-000-524-20-10-00  | Building Salaries            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$13,100.00         | \$14,100.00         |
| 001-000-000-524-20-20-00  | Building Benefits            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$7,500.00          | \$7,900.00          |
| 001-000-000-524-20-40-00  | Building Inspection          | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$5,126.80          | \$12,000.00         | \$6,000.00          |
|                           | <b>001-000-000-524 Total</b> | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$5,126.80</b>   | <b>\$32,600.00</b>  | <b>\$28,000.00</b>  |
| 001-000-000-525-10-49-00  | Emergency Services           | \$3,162.00          | \$3,243.00          | \$3,682.00          | \$3,801.00          | \$4,903.00          | \$4,965.00          | \$5,200.00          |
| 001-000-000-525-30-30-00  | Disaster Recovery            | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$13,860.00         | \$0.00              |
|                           | <b>001-000-000-525 Total</b> | <b>\$3,162.00</b>   | <b>\$3,243.00</b>   | <b>\$3,682.00</b>   | <b>\$3,801.00</b>   | <b>\$4,903.00</b>   | <b>\$18,825.00</b>  | <b>\$5,200.00</b>   |
| 001-000-000-554-30-49-00  | Animal Control               | \$975.00            | \$350.00            | \$100.00            | \$0.00              | \$1,013.30          | \$100.00            | \$500.00            |
| 001-000-000-554-90-40-00  | NW Clean Air Agency          | \$507.15            | \$513.80            | \$513.45            | \$530.95            | \$549.85            | \$556.50            | \$565.00            |
|                           | <b>001-000-000-554 Total</b> | <b>\$1,482.15</b>   | <b>\$863.80</b>     | <b>\$613.45</b>     | <b>\$530.95</b>     | <b>\$1,563.15</b>   | <b>\$656.50</b>     | <b>\$1,065.00</b>   |
| 001-000-000-558-60-40-00  | Planning Services            | \$3,201.90          | \$2,272.00          | \$0.00              | \$0.00              | \$0.00              | \$31,200.00         | \$25,000.00         |



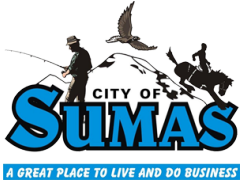
|                           |                                  |                       |                       |                       |                       |                       |                       |                       |
|---------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 001-000-000-558-60-41-00  | Smp Update Costs                 | \$0.00                | \$0.00                | \$100.00              | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-558-60-41-01  | PS/Plan Check Fees               | \$0.00                | \$1,074.75            | \$636.18              | \$0.00                | \$1,232.50            | \$5,000.00            | \$0.00                |
| 001-000-000-558-60-41-05  | Land Use/SMP/UGA/Comp/GMA        | \$15,457.26           | \$21,344.65           | \$2,638.50            | \$20.00               | \$1,469.00            | \$5,000.00            | \$15,000.00           |
| 001-000-000-558-70-41-01  | J Creek Improv/SOCCO             | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$1,573.25            | \$0.00                | \$0.00                |
|                           | <b>001-000-000-558 Total</b>     | <b>\$18,659.16</b>    | <b>\$24,691.40</b>    | <b>\$3,374.68</b>     | <b>\$20.00</b>        | <b>\$4,274.75</b>     | <b>\$41,200.00</b>    | <b>\$40,000.00</b>    |
| 001-000-000-562-90-41-00  | Dept. of Health                  | \$2,072.85            | \$1,301.85            | \$1,256.85            | \$1,450.93            | \$2,508.61            | \$1,215.00            | \$0.00                |
| 001-000-000-565-10-00-00  | Energy Assistance                | \$0.00                | \$0.00                | \$0.00                | \$420.00              | \$0.00                | \$0.00                | \$0.00                |
|                           | <b>001-000-000-562 Total</b>     | <b>\$2,072.85</b>     | <b>\$1,301.85</b>     | <b>\$1,256.85</b>     | <b>\$1,870.93</b>     | <b>\$2,508.61</b>     | <b>\$1,215.00</b>     | <b>\$0.00</b>         |
| 001-000-000-566-00-44-00  | 2% LP/Substance Abuse Treatment  | \$1,150.48            | \$683.94              | \$918.66              | \$693.28              | \$0.00                | \$1,000.00            | \$1,000.00            |
|                           | <b>001-000-000-566 Total</b>     | <b>\$1,150.48</b>     | <b>\$683.94</b>       | <b>\$918.66</b>       | <b>\$693.28</b>       | <b>\$0.00</b>         | <b>\$1,000.00</b>     | <b>\$1,000.00</b>     |
| 001-000-000-572-50-40-00  | Library Expense                  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$1,500.00            | \$1,500.00            |
|                           | <b>001-000-000-572 Total</b>     | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$1,500.00</b>     | <b>\$1,500.00</b>     |
| 001-000-000-573-49-30-00  | Community Fundraisers            | \$0.00                | \$2,064.01            | \$0.00                | \$1,392.80            | \$1,110.30            | \$1,100.00            | \$1,100.00            |
| 001-000-000-573-90-30-00  | Holiday/Festive Occasions        | \$0.00                | \$0.00                | \$0.00                | \$1,362.65            | \$652.45              | \$750.00              | \$1,500.00            |
|                           | <b>001-000-000-573 Total</b>     | <b>\$0.00</b>         | <b>\$2,064.01</b>     | <b>\$0.00</b>         | <b>\$2,755.45</b>     | <b>\$1,762.75</b>     | <b>\$1,850.00</b>     | <b>\$2,600.00</b>     |
| 001-000-000-575-50-49-00  | Youth Operations                 | \$5,000.00            | \$0.00                | \$0.00                | \$0.00                | \$1,895.69            | \$0.00                | \$0.00                |
| 001-000-000-575-50-49-01  | Senior/Community Center          | \$1,575.00            | \$1,228.50            | \$1,638.00            | \$1,761.96            | \$11,322.52           | \$8,700.00            | \$10,000.00           |
| 001-000-000-575-50-49-02  | Historical Society               | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$1,721.17            | \$2,500.00            | \$9,750.00            |
|                           | <b>001-000-000-575 Total</b>     | <b>\$6,575.00</b>     | <b>\$1,228.50</b>     | <b>\$1,638.00</b>     | <b>\$1,761.96</b>     | <b>\$14,939.38</b>    | <b>\$11,200.00</b>    | <b>\$19,750.00</b>    |
| 001-000-000-576-40-31-00  | Ballfield Supplies               | \$710.27              | \$191.68              | \$492.55              | \$0.00                | \$106.70              | \$2,500.00            | \$1,000.00            |
| 001-000-000-576-40-32-00  | Ballfield - Fuel/Propane         | \$242.05              | \$497.33              | \$2,175.48            | \$761.28              | \$279.50              | \$200.00              | \$500.00              |
| 001-000-000-576-40-47-00  | Ballfield/Garbage Service        | \$1,239.53            | \$1,753.16            | \$1,129.34            | \$1,648.80            | \$1,648.80            | \$700.00              | \$1,500.00            |
| 001-000-000-576-40-48-00  | Contracted Maintenance           | \$4,920.00            | \$4,510.00            | \$5,330.00            | \$4,920.00            | \$4,100.00            | \$0.00                | \$0.00                |
| 001-000-000-576-40-48-02  | Maintenance-Ballfields           | \$4,730.00            | \$4,313.99            | \$3,619.31            | \$3,000.00            | \$3,474.88            | \$5,000.00            | \$0.00                |
| 001-000-000-576-80-10-00  | Park Salaries                    | \$10,109.32           | \$10,139.46           | \$12,322.08           | \$14,838.11           | \$19,538.84           | \$13,950.00           | \$28,600.00           |
| 001-000-000-576-80-20-00  | Park Benefits                    | \$2,840.27            | \$2,907.36            | \$3,451.49            | \$3,670.33            | \$4,998.71            | \$7,025.00            | \$10,500.00           |
| 001-000-000-576-80-31-00  | Material/Supplies                | \$3,574.57            | \$2,225.54            | \$1,659.53            | \$3,990.53            | \$10,432.23           | \$9,000.00            | \$5,000.00            |
| 001-000-000-576-80-48-00  | Maintenance-Parks                | \$7,471.51            | \$914.63              | \$2,669.58            | \$7,999.85            | \$8,884.10            | \$12,000.00           | \$15,000.00           |
|                           | <b>001-000-000-576 Total</b>     | <b>\$35,837.52</b>    | <b>\$27,453.15</b>    | <b>\$32,849.36</b>    | <b>\$40,828.90</b>    | <b>\$53,463.76</b>    | <b>\$50,375.00</b>    | <b>\$62,100.00</b>    |
| 001-000-500-586-00-02-00  | Court Remit/State/County         | \$61,277.51           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-500-586-00-05-00  | Court Monies/Trust               | \$7,180.14            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-589-30-01-00  | State Gun Permit Fees-OLD        | \$649.75              | \$914.25              | \$594.00              | \$836.00              | \$0.00                | \$0.00                | \$0.00                |
| 001-000-000-589-30-02-00  | Bldg. Permit Remit-OLD           | \$121.50              | \$180.00              | \$130.50              | \$383.00              | \$0.00                | \$0.00                | \$0.00                |
|                           | <b>001-000-000-589 Total</b>     | <b>\$69,228.90</b>    | <b>\$1,094.25</b>     | <b>\$724.50</b>       | <b>\$1,219.00</b>     | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
| 001-000-000-594-19-64-00  | CO/ General Gov't                | \$0.00                | \$0.00                | \$0.00                | \$2,731.92            | \$11,956.70           | \$0.00                | \$0.00                |
| 001-000-000-594-21-60-00* | Patrol Car Replacement           | \$25,841.97           | \$0.00                | \$36,355.65           | \$38,672.78           | \$54,532.23           | \$45,500.00           | \$0.00                |
| 001-000-000-594-76-63-01  | Parks Capital Outlay-Grandstands | \$0.00                | \$4,545.04            | \$2,628.81            | \$47,961.00           | \$42,579.99           | \$425,000.00          | \$1,500,000.00        |
| 001-000-000-594-76-63-02* | Parks Capital Outlay-Spray Park  | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$10,000.00           |
|                           | <b>001-000-000-594 Total</b>     | <b>\$25,841.97</b>    | <b>\$4,545.04</b>     | <b>\$38,984.46</b>    | <b>\$89,365.70</b>    | <b>\$109,068.92</b>   | <b>\$470,500.00</b>   | <b>\$1,510,000.00</b> |
| 001-000-000-597-00-00-01  | Transfer Out                     | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$2,225.00            | \$0.00                |
| 001-000-000-597-00-00-97  | Bank Account Transfer            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
|                           | <b>001-000-000-597 Total</b>     | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$2,225.00</b>     | <b>\$0.00</b>         |
|                           | <b>Fund Total</b>                | <b>\$1,445,063.76</b> | <b>\$1,330,154.02</b> | <b>\$1,448,867.29</b> | <b>\$1,520,662.72</b> | <b>\$1,770,268.06</b> | <b>\$2,242,394.55</b> | <b>\$3,290,340.00</b> |
| 101-000-000-542-30-10-00  | Street Salaries                  | \$48,405.93           | \$45,726.19           | \$52,255.65           | \$48,767.14           | \$47,621.53           | \$20,920.00           | \$38,000.00           |

|                           |                                      |                     |                     |                     |                    |                     |                     |                       |
|---------------------------|--------------------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|-----------------------|
| 101-000-000-542-30-20-00  | Benefits                             | \$18,905.37         | \$18,823.75         | \$21,295.67         | \$17,513.24        | \$18,348.64         | \$10,300.00         | \$16,600.00           |
| 101-000-000-542-30-48-00  | Roadway-Maintenance                  | \$23,359.05         | \$10,676.40         | \$8,649.22          | \$15,538.48        | \$38,918.21         | \$20,000.00         | \$10,000.00           |
| 101-000-000-542-30-48-01  | Equip Maint & Repairs                | \$96.40             | \$18.00             | \$0.00              | \$0.00             | \$1,459.50          | \$15,000.00         | \$15,000.00           |
| 101-000-000-542-61-48-00  | Sidewalks                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$909.77            | \$1,000.00          | \$1,000.00            |
| 101-000-000-542-64-48-00  | Traffic Control Devices              | \$452.88            | \$1,064.82          | \$4,631.95          | \$3,010.42         | \$8,461.81          | \$10,000.00         | \$10,000.00           |
| 101-000-000-542-66-48-00  | Snow & Ice                           | \$0.00              | \$34.74             | \$6,013.09          | \$1,706.85         | \$3,731.48          | \$10,000.00         | \$5,000.00            |
| 101-000-000-542-67-48-00  | Street Sweeping                      | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$602.50            | \$8,500.00          | \$8,500.00            |
| 101-000-000-543-30-46-00* | Insurance & Bonds                    | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$0.00              | \$1,650.00            |
| 101-000-000-543-30-49-00  | Bank Fees                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$150.00            | \$200.00              |
|                           | <b>101-000-000-543 Total</b>         | <b>\$91,219.63</b>  | <b>\$76,343.90</b>  | <b>\$92,845.58</b>  | <b>\$86,536.13</b> | <b>\$120,053.44</b> | <b>\$95,870.00</b>  | <b>\$105,950.00</b>   |
| 101-000-000-594-42-63-00  | Street Capital Outlay                | \$0.00              | \$4,545.04          | \$0.00              | \$0.00             | \$7,537.68          | \$0.00              | \$0.00                |
| 101-000-000-595-30-60-00  | Storm Damage Repairs                 | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$26,000.00         | \$200,000.00        | \$900,000.00          |
| 101-000-000-595-30-60-01  | School St Improvements               | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$0.00              | \$169,400.00          |
| 101-000-000-595-61-00-00  | Sidewalks-Capital Expenditures       | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$20,000.00         | \$10,000.00           |
| 101-000-000-595-63-00-00  | TIB Grant Funds                      | \$70,878.01         | \$3,815.00          | \$46,384.00         | \$0.00             | \$0.00              | \$0.00              | \$0.00                |
|                           | <b>101-000-000-595 Total</b>         | <b>\$70,878.01</b>  | <b>\$8,360.04</b>   | <b>\$46,384.00</b>  | <b>\$0.00</b>      | <b>\$33,537.68</b>  | <b>\$220,000.00</b> | <b>\$1,079,400.00</b> |
|                           | <b>Fund Total</b>                    | <b>\$162,097.64</b> | <b>\$84,703.94</b>  | <b>\$139,229.58</b> | <b>\$86,536.13</b> | <b>\$153,591.12</b> | <b>\$315,870.00</b> | <b>\$1,185,350.00</b> |
| 103-000-000-536-10-10-00  | Cemetery Salaries                    | \$1,893.42          | \$1,982.63          | \$2,117.55          | \$3,994.57         | \$23,264.18         | \$1,375.00          | \$17,900.00           |
| 103-000-000-536-10-20-00  | Benefits                             | \$1,069.16          | \$1,151.57          | \$1,198.70          | \$2,464.04         | \$7,638.09          | \$860.00            | \$9,700.00            |
| 103-000-000-536-10-41-00  | Professional Services                | \$0.00              | \$359.39            | \$112.94            | \$440.83           | \$3,106.45          | \$9,600.00          | \$2,000.00            |
| 103-000-000-536-10-48-00  | Contracted Maintenance               | \$16,200.00         | \$14,850.00         | \$17,550.00         | \$16,200.00        | \$4,050.00          | \$0.00              | \$0.00                |
| 103-000-000-536-20-31-00  | Materials & Supplies                 | \$260.40            | \$0.00              | \$241.20            | \$0.00             | \$4,373.63          | \$1,000.00          | \$1,000.00            |
| 103-000-000-536-20-40-00  | Maintenance                          | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$9,457.48          | \$0.00              | \$0.00                |
| 103-000-000-536-20-46-00* | Insurance & Bonds                    | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$0.00              | \$500.00              |
| 103-000-000-536-20-48-00  | Equipment Maintenance                | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$3,415.43          | \$1,000.00          | \$2,000.00            |
| 103-000-000-536-20-49-00  | Bank Fees                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$15.00             | \$50.00               |
| 103-000-000-594-36-63-00  | Cemetery CO                          | \$0.00              | \$288.96            | \$0.00              | \$0.00             | \$0.00              | \$0.00              | \$0.00                |
|                           | <b>Fund Total</b>                    | <b>\$19,422.98</b>  | <b>\$18,632.55</b>  | <b>\$21,220.39</b>  | <b>\$23,099.44</b> | <b>\$55,305.26</b>  | <b>\$13,850.00</b>  | <b>\$33,150.00</b>    |
| 104-000-000-558-70-49-00  | Bank Fees                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$150.00            | \$200.00              |
| 104-000-000-589-00-00-00  | Economic Development                 | \$1,800.00          | \$150,000.00        | \$50,000.00         | \$0.00             | \$0.00              | \$0.00              | \$200,000.00          |
|                           | <b>Fund Total</b>                    | <b>\$1,800.00</b>   | <b>\$150,000.00</b> | <b>\$50,000.00</b>  | <b>\$0.00</b>      | <b>\$0.00</b>       | <b>\$150.00</b>     | <b>\$200,200.00</b>   |
| 105-000-000-557-30-41-00  | Tourism Expenditures                 | \$2,000.00          | \$2,000.00          | \$2,000.00          | \$3,875.44         | \$250.00            | \$0.00              | \$3,000.00            |
| 105-000-000-557-30-49-00  | Bank Fees                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$10.00             | \$20.00               |
|                           | <b>Fund Total</b>                    | <b>\$2,000.00</b>   | <b>\$2,000.00</b>   | <b>\$2,000.00</b>   | <b>\$3,875.44</b>  | <b>\$250.00</b>     | <b>\$10.00</b>      | <b>\$3,020.00</b>     |
| 107-000-000-521-30-41-00  | Lo-Pop Expenditures                  | \$0.00              | \$0.00              | \$1,800.00          | \$1,800.00         | \$3,970.00          | \$3,070.00          | \$5,400.00            |
| 107-000-000-521-30-49-00  | Bank Fees                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$10.00             | \$20.00               |
|                           | <b>Fund Total</b>                    | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,800.00</b>   | <b>\$1,800.00</b>  | <b>\$3,970.00</b>   | <b>\$3,080.00</b>   | <b>\$5,420.00</b>     |
| 301-000-000-558-00-49-00  | Bank Fees                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$100.00            | \$100.00              |
| 301-000-000-594-18-60-00  | Cap Exp-Centralized/General Services | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$0.00              | \$75,000.00           |
| 301-000-000-594-19-63-00  | Uncapitalized Expenses               | \$0.00              | \$0.00              | \$0.00              | \$97,528.27        | \$0.00              | \$0.00              | \$0.00                |
|                           | <b>Fund Total</b>                    | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$97,528.27</b> | <b>\$0.00</b>       | <b>\$100.00</b>     | <b>\$75,100.00</b>    |
| 302-000-000-558-00-49-00  | Bank Fees                            | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$100.00            | \$100.00              |
| 302-000-000-594-18-60-00  | Cap Exp-Centralized/General Services | \$0.00              | \$0.00              | \$0.00              | \$0.00             | \$0.00              | \$0.00              | \$75,000.00           |
| 302-000-000-594-19-63-00  | Uncapitalized Expenses               | \$0.00              | \$0.00              | \$0.00              | \$97,528.27        | \$0.00              | \$0.00              | \$0.00                |

| Fund Total                | \$0.00                       | \$0.00              | \$0.00              | \$97,528.27         | \$0.00              | \$100.00            | \$75,100.00         |                     |
|---------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 401-000-000-534-10-10-00  | Water Salaries               | \$137,138.40        | \$117,980.76        | \$119,436.06        | \$125,862.48        | \$128,052.73        | \$173,500.00        | \$174,500.00        |
| 401-000-000-534-10-20-00  | Benefits                     | \$50,533.02         | \$48,175.24         | \$53,756.02         | \$52,254.48         | \$56,473.48         | \$84,200.00         | \$90,500.00         |
| 401-000-000-534-34-31-00  | Office/Operating Supplies    | \$2,178.54          | \$2,064.95          | \$1,753.16          | \$3,294.44          | \$2,511.45          | \$3,000.00          | \$3,000.00          |
| 401-000-000-534-34-31-01  | Materials/Supplies           | \$15,522.95         | \$34,623.98         | \$19,800.50         | \$28,445.24         | \$79,396.01         | \$45,000.00         | \$30,000.00         |
| 401-000-000-534-34-32-00  | Fuel Consumption             | \$6,731.55          | \$2,926.81          | \$3,640.62          | \$3,965.70          | \$2,229.67          | \$4,000.00          | \$4,000.00          |
| 401-000-000-534-34-41-00  | Professional Services        | \$24,110.81         | \$12,197.37         | \$8,775.53          | \$13,427.80         | \$28,147.37         | \$25,000.00         | \$20,000.00         |
| 401-000-000-534-34-41-01  | Water Analysys               | \$0.00              | \$0.00              | \$926.00            | \$3,341.00          | \$1,484.00          | \$7,000.00          | \$5,000.00          |
| 401-000-000-534-34-41-02  | Security                     | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$12,450.00         | \$12,500.00         |
| 401-000-000-534-34-42-00  | Communications               | \$3,016.45          | \$2,950.80          | \$2,496.82          | \$2,428.41          | \$3,041.51          | \$3,200.00          | \$3,200.00          |
| 401-000-000-534-34-43-00  | Travel Expense               | \$1,087.19          | \$1,060.95          | \$159.30            | \$10,790.56         | \$1,449.76          | \$100.00            | \$1,500.00          |
| 401-000-000-534-34-44-00  | Tax Commission               | \$11,568.16         | \$8,962.46          | \$9,692.86          | \$9,320.81          | \$10,113.60         | \$12,500.00         | \$12,500.00         |
| 401-000-000-534-34-44-01* | Dept of Health               | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$1,500.00          |
| 401-000-000-534-34-46-00  | Insurance                    | \$6,705.23          | \$7,712.83          | \$7,449.65          | \$11,028.45         | \$2,411.26          | \$6,975.00          | \$9,000.00          |
| 401-000-000-534-34-47-00  | City Bldgs. Power            | \$3,330.30          | \$1,781.65          | \$1,730.72          | \$2,129.54          | \$995.86            | \$600.00            | \$1,000.00          |
| 401-000-000-534-34-47-01  | Pump Power                   | \$32,366.03         | \$30,722.19         | \$34,087.51         | \$36,023.47         | \$39,541.03         | \$32,000.00         | \$35,000.00         |
| 401-000-000-534-34-47-02  | Pump Power/Cogen             | \$0.00              | \$0.00              | \$271.87            | \$181.69            | \$0.00              | \$0.00              | \$0.00              |
| 401-000-000-534-34-47-03  | Water IN Lieu of             | \$39,753.20         | \$36,448.81         | \$30,218.33         | \$41,985.79         | \$38,287.85         | \$43,500.00         | \$45,000.00         |
| 401-000-000-534-34-48-00  | Maintenance & Repair         | \$18,140.95         | \$21,284.02         | \$25,845.60         | \$19,577.51         | \$26,131.68         | \$10,000.00         | \$10,000.00         |
| 401-000-000-534-50-46-00  | Miscellaneous Water          | \$19.92             | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| 401-000-000-534-34-49-01  | Bank Fees-Water              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$300.00            | \$500.00            |
|                           | <b>401-000-000-534 Total</b> | <b>\$352,202.70</b> | <b>\$328,892.82</b> | <b>\$320,040.55</b> | <b>\$364,057.37</b> | <b>\$420,267.26</b> | <b>\$463,325.00</b> | <b>\$458,700.00</b> |
| 401-000-000-535-10-10-00  | Sewer Salaries               | \$47,313.78         | \$45,658.30         | \$53,355.31         | \$72,635.20         | \$94,824.88         | \$139,750.00        | \$134,700.00        |
| 401-000-000-535-10-20-00  | Benefits                     | \$17,858.64         | \$18,652.04         | \$25,449.47         | \$31,392.25         | \$39,964.35         | \$60,750.00         | \$62,700.00         |
| 401-000-000-535-35-31-00  | Office Supplies              | \$2,115.41          | \$2,428.32          | \$3,073.26          | \$2,844.29          | \$1,984.31          | \$3,000.00          | \$3,000.00          |
| 401-000-000-535-35-31-01  | Materials/Supplies           | \$6,163.23          | \$2,097.57          | \$3,973.78          | \$10,191.12         | \$4,707.27          | \$13,000.00         | \$10,000.00         |
| 401-000-000-535-35-32-00  | Fuel Consumption             | \$6,726.95          | \$4,254.69          | \$5,327.74          | \$2,627.03          | \$2,052.60          | \$4,000.00          | \$4,000.00          |
| 401-000-000-535-35-33-00  | Sewer Vehicle Replacement    | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$43,678.21         | \$0.00              | \$0.00              |
| 401-000-000-535-35-41-00  | Professional Services        | \$8,170.43          | \$14,856.25         | \$10,816.84         | \$10,070.31         | \$20,172.34         | \$5,000.00          | \$5,000.00          |
| 401-000-000-535-35-41-01  | Sewer Expenses/Analysis      | \$6,117.84          | \$2,311.89          | \$6,545.68          | \$10,211.16         | \$6,275.84          | \$5,000.00          | \$5,000.00          |
| 401-000-000-535-35-41-02  | Security                     | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$32,950.00         | \$33,000.00         |
| 401-000-000-535-35-42-00  | Communications               | \$2,627.47          | \$3,852.25          | \$3,887.61          | \$3,454.92          | \$4,280.85          | \$4,500.00          | \$6,000.00          |
| 401-000-000-535-35-43-00  | Travel Expense               | \$116.65            | \$0.00              | \$117.30            | \$8,418.97          | \$71.37             | \$100.00            | \$500.00            |
| 401-000-000-535-35-44-00  | Tax Commission               | \$21,435.48         | \$19,695.76         | \$24,737.70         | \$23,606.27         | \$23,754.53         | \$25,000.00         | \$25,000.00         |
| 401-000-000-535-35-46-00  | Insurance                    | \$9,983.30          | \$11,487.50         | \$10,724.39         | \$13,278.78         | \$3,109.87          | \$7,110.00          | \$8,400.00          |
| 401-000-000-535-35-47-00  | City Bldgs. Power            | \$3,330.25          | \$2,475.39          | \$3,090.61          | \$2,496.45          | \$995.86            | \$1,000.00          | \$1,000.00          |
| 401-000-000-535-35-47-01  | Pump Power                   | \$3,090.86          | \$5,119.68          | \$2,808.85          | \$2,741.40          | \$3,022.50          | \$3,000.00          | \$3,000.00          |
| 401-000-000-535-35-47-03  | Sewer-IN Lieu of             | \$50,082.84         | \$50,221.64         | \$44,617.12         | \$63,787.68         | \$53,714.27         | \$59,000.00         | \$60,000.00         |
| 401-000-000-535-35-48-00  | Maintenance/Repairs          | \$16,283.18         | \$6,075.23          | \$33,520.35         | \$23,143.15         | \$20,844.29         | \$20,000.00         | \$20,000.00         |
| 401-000-000-535-35-48-01  | Contract/Sewer Bills         | \$259,048.24        | \$238,522.62        | \$242,652.86        | \$274,814.47        | \$292,895.40        | \$340,000.00        | \$340,000.00        |
| 401-000-000-535-35-48-02  | ERU True-Up                  | \$120,196.02        | \$65,097.38         | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              |
| 401-000-000-535-35-49-00  | Bank Fees-Sewer              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$0.00              | \$350.00            | \$500.00            |
|                           | <b>401-000-000-535 Total</b> | <b>\$580,660.57</b> | <b>\$492,806.51</b> | <b>\$474,698.87</b> | <b>\$555,713.45</b> | <b>\$616,348.74</b> | <b>\$723,510.00</b> | <b>\$721,800.00</b> |
| 401-000-000-589-35-01-00  | Sewer Non-Expenditures       | \$59,255.76         | \$65,791.25         | \$69,095.84         | \$72,387.95         | \$73,853.31         | \$173,325.00        | \$80,000.00         |

|                          |                              |                     |                     |                     |                       |                       |                       |                       |
|--------------------------|------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                          | <b>401-000-000-589 Total</b> | <b>\$59,255.76</b>  | <b>\$65,791.25</b>  | <b>\$69,095.84</b>  | <b>\$72,387.95</b>    | <b>\$73,853.31</b>    | <b>\$173,325.00</b>   | <b>\$80,000.00</b>    |
| 401-000-000-591-34-78-00 | Edi Loan / Principle         | \$2,910.50          | \$2,954.25          | \$18,680.75         | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-591-35-78-00 | Edi Loan / Principle         | \$2,910.50          | \$2,954.25          | \$18,680.75         | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-592-34-83-00 | Edi Loan / Interest          | \$368.25            | \$324.50            | \$483.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-592-35-83-00 | Edi Loan / Interest          | \$368.25            | \$324.50            | \$483.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 401-000-000-594-34-64-00 | Capital Outlay               | \$0.00              | \$1,878.24          | \$0.00              | \$1,527.10            | \$12,495.00           | \$30,000.00           | \$30,000.00           |
| 401-000-000-594-35-64-00 | Capital Outlay               | \$0.00              | \$2,745.12          | \$7,937.21          | \$16,527.01           | \$19,040.00           | \$65,000.00           | \$46,000.00           |
| 401-000-000-597-00-01-00 | Surplus Transfer             | \$0.00              | \$0.00              | \$0.00              | \$21,264.65           | \$0.00                | \$0.00                | \$0.00                |
|                          | <b>401-000-000-594 Total</b> | <b>\$6,557.50</b>   | <b>\$11,180.86</b>  | <b>\$46,264.71</b>  | <b>\$39,318.76</b>    | <b>\$31,535.00</b>    | <b>\$95,000.00</b>    | <b>\$76,000.00</b>    |
|                          | <b>Fund Total</b>            | <b>\$998,676.53</b> | <b>\$898,671.44</b> | <b>\$910,099.97</b> | <b>\$1,031,477.53</b> | <b>\$1,142,004.31</b> | <b>\$1,455,160.00</b> | <b>\$1,336,500.00</b> |
| 403-000-000-534-34-49-00 | Bank Fees-Water              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$150.00              | \$200.00              |
| 403-000-000-535-35-49-00 | Bank Fees-Sewer              | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$150.00              | \$200.00              |
| 403-000-000-594-34-64-00 | C.O. Water                   | \$28,032.88         | \$0.00              | \$0.00              | \$0.00                | \$22,474.99           | \$0.00                | \$0.00                |
| 403-000-000-594-35-64-00 | C.O. Sewer                   | \$0.00              | \$0.00              | \$67,728.55         | \$0.00                | \$22,474.99           | \$0.00                | \$0.00                |
|                          | <b>Fund Total</b>            | <b>\$28,032.88</b>  | <b>\$0.00</b>       | <b>\$67,728.55</b>  | <b>\$0.00</b>         | <b>\$44,949.98</b>    | <b>\$300.00</b>       | <b>\$400.00</b>       |
| 410-000-000-531-20-49-00 | Bank Fees                    | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$50.00               | \$50.00               |
| 410-000-000-531-38-48-00 | Storm Sewer Expenses         | \$6,961.90          | \$10,752.38         | \$6,279.39          | \$14,082.39           | \$29,260.64           | \$30,000.00           | \$30,000.00           |
| 410-000-000-531-38-48-01 | Security                     | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$4,350.00            | \$4,350.00            |
|                          | <b>Fund Total</b>            | <b>\$6,961.90</b>   | <b>\$10,752.38</b>  | <b>\$6,279.39</b>   | <b>\$14,082.39</b>    | <b>\$29,260.64</b>    | <b>\$34,400.00</b>    | <b>\$34,400.00</b>    |
| 411-000-000-532-10-10-00 | TV Salaries                  | \$9,097.84          | \$7,176.21          | \$6,687.00          | \$7,505.21            | \$5,836.65            | \$0.00                | \$0.00                |
| 411-000-000-532-10-41-00 | TV Subscriber Fees           | \$118,841.80        | \$116,735.96        | \$114,004.19        | \$119,104.26          | \$104,860.92          | \$25,850.00           | \$0.00                |
| 411-000-000-532-10-48-00 | TV Maintenance               | \$6,061.18          | \$5,727.33          | \$2,054.16          | \$723.39              | \$467.59              | \$525.00              | \$0.00                |
| 411-000-000-532-32-44-00 | TV Tax Commission            | \$2,079.86          | \$1,707.87          | \$1,841.74          | \$1,759.22            | \$1,121.72            | \$4.00                | \$0.00                |
|                          | <b>411-000-000-532 Total</b> | <b>\$136,080.68</b> | <b>\$131,347.37</b> | <b>\$124,587.09</b> | <b>\$129,092.08</b>   | <b>\$112,286.88</b>   | <b>\$26,379.00</b>    | <b>\$0.00</b>         |
| 411-000-000-533-10-11-00 | Light Salaries               | \$313,839.74        | \$284,314.71        | \$300,439.15        | \$333,054.10          | \$320,375.87          | \$295,000.00          | \$270,000.00          |
| 411-000-000-533-10-20-00 | Benefits / Electric          | \$137,915.25        | \$138,769.99        | \$148,237.20        | \$151,331.94          | \$141,132.04          | \$144,000.00          | \$141,000.00          |
| 411-000-000-533-20-49-00 | Bank Fees                    | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$500.00              | \$500.00              |
| 411-000-000-533-33-31-00 | Office & Operating Supplies  | \$3,235.05          | \$6,071.71          | \$6,937.94          | \$8,326.76            | \$10,733.91           | \$10,500.00           | \$10,000.00           |
| 411-000-000-533-33-31-01 | Materials & Supplies         | \$90,227.87         | \$56,073.18         | \$46,352.69         | \$43,076.32           | \$122,519.22          | \$100,000.00          | \$100,000.00          |
| 411-000-000-533-33-32-00 | Fuel Consumption             | \$7,818.09          | \$11,578.37         | \$13,063.19         | \$13,538.31           | \$11,019.37           | \$10,000.00           | \$10,000.00           |
| 411-000-000-533-33-33-00 | Purchased Power              | \$1,256,156.00      | \$1,362,635.00      | \$1,390,635.00      | \$1,405,739.00        | \$1,288,325.00        | \$1,337,285.00        | \$1,400,000.00        |
| 411-000-000-533-33-33-01 | Renewable Energy Incentive   | \$0.00              | \$0.00              | \$5,538.90          | \$5,000.00            | \$5,000.00            | \$5,000.00            | \$5,000.00            |
| 411-000-000-533-33-41-00 | Professional Services        | \$27,193.81         | \$50,895.32         | \$28,696.06         | \$80,007.80           | \$35,944.97           | \$50,000.00           | \$50,000.00           |
| 411-000-000-533-33-41-01 | Security                     | \$0.00              | \$0.00              | \$0.00              | \$0.00                | \$0.00                | \$12,500.00           | \$12,500.00           |
| 411-000-000-533-33-42-00 | Communication                | \$2,961.63          | \$3,695.86          | \$3,133.40          | \$5,547.11            | \$3,489.47            | \$3,350.00            | \$3,500.00            |
| 411-000-000-533-33-43-00 | Travel/Training Expense      | \$3,538.30          | \$2,046.00          | \$4,752.08          | \$9,400.11            | \$0.00                | \$10,000.00           | \$10,000.00           |
| 411-000-000-533-33-44-00 | Power Tax Com.               | \$77,508.66         | \$81,468.97         | \$94,840.86         | \$88,103.05           | \$88,451.02           | \$80,000.00           | \$80,000.00           |
| 411-000-000-533-33-46-00 | Insurance & Bonds            | \$31,223.22         | \$30,962.94         | \$33,152.51         | \$35,782.26           | \$5,660.34            | \$11,400.00           | \$10,000.00           |
| 411-000-000-533-33-47-00 | City Bldgs. Power            | \$3,330.53          | \$6,360.64          | \$7,293.81          | \$6,121.28            | \$2,620.82            | \$2,500.00            | \$4,000.00            |
| 411-000-000-533-33-47-01 | Cogen Power                  | \$24,819.66         | \$21,708.02         | \$18,970.36         | \$20,518.69           | \$22,183.88           | \$25,500.00           | \$25,000.00           |
| 411-000-000-533-33-47-03 | Light -IN Lieu               | \$120,062.96        | \$136,676.03        | \$122,058.36        | \$165,698.99          | \$137,963.46          | \$140,000.00          | \$150,000.00          |
| 411-000-000-533-33-48-00 | Maintenance & Repairs        | \$15,836.35         | \$9,490.27          | \$20,561.00         | \$32,832.76           | \$53,608.91           | \$35,000.00           | \$35,000.00           |
| 411-000-000-533-33-49-00 | NW Public Power Dues         | \$1,817.94          | \$3,522.13          | \$2,034.48          | \$2,080.61            | \$3,982.95            | \$2,500.00            | \$3,000.00            |
| 411-000-000-533-33-49-01 | Miscellaneous Expenses       | \$56.00             | \$320.00            | \$95.00             | \$0.00                | \$387.40              | \$0.00                | \$0.00                |

|                          |                              |                       |                       |                       |                       |                       |                       |                       |
|--------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 411-000-000-533-34-36-00 | Operating Expenses           | \$0.00                | \$0.00                | \$50.00               | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
|                          | <b>411-000-000-533 Total</b> | <b>\$2,117,541.06</b> | <b>\$2,206,589.14</b> | <b>\$2,246,841.99</b> | <b>\$2,406,159.09</b> | <b>\$2,253,398.63</b> | <b>\$2,275,035.00</b> | <b>\$2,319,500.00</b> |
| 411-000-000-565-10-00-00 | Energy Assistance            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$700.00              | \$1,000.00            |
| 411-000-000-589-00-00-01 | Refunds/LT Deposits          | \$9,600.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-589-00-00-02 | Refunds/TV Deposits          | \$268.85              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-589-33-00-01 | BPA Conservation             | \$21,633.73           | \$0.00                | \$2,975.16            | \$0.00                | \$76,137.60           | \$37,100.00           | \$34,000.00           |
| 411-000-000-592-33-83-00 | Edi Loan/interest            | \$736.50              | \$649.00              | \$31,925.50           | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-593-33-70-00 | Edi Loan/principle           | \$5,821.00            | \$5,908.50            | \$6,403.00            | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-594-32-64-00 | TV Capital Outlay            | \$400.00              | \$1,721.83            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-594-33-64-00 | Capital Outlay               | \$40,300.00           | \$7,368.48            | \$8,085.00            | \$15,872.33           | \$35,959.94           | \$30,000.00           | \$192,500.00          |
| 411-000-000-514-60-52-00 | TIB PassThrough Grant Funds  | \$0.00                | \$3,121.05            | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-597-00-02-00 | Transfer Deposits to 602     | \$37,085.00           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-597-00-03-00 | Transfer TV Deposits to 603  | \$381.50              | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                |
| 411-000-000-597-33-02-00 | CERB/Transfer to 413         | \$9,000.00            | \$8,000.00            | \$8,000.00            | \$75.52               | \$0.00                | \$0.00                | \$0.00                |
|                          | <b>411-000-000-594 Total</b> | <b>\$125,226.58</b>   | <b>\$26,768.86</b>    | <b>\$57,388.66</b>    | <b>\$15,947.85</b>    | <b>\$112,097.54</b>   | <b>\$67,800.00</b>    | <b>\$227,500.00</b>   |
|                          | <b>Fund Total</b>            | <b>\$2,378,848.32</b> | <b>\$2,364,705.37</b> | <b>\$2,428,817.74</b> | <b>\$2,551,199.02</b> | <b>\$2,477,783.05</b> | <b>\$2,369,214.00</b> | <b>\$2,547,000.00</b> |
| 412-000-000-582-10-00-00 | Light Deposit Refunds        | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$10,000.00           | \$10,000.00           |
|                          | <b>Fund Total</b>            | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$10,000.00</b>    | <b>\$10,000.00</b>    |
| 415-000-000-582-10-00-00 | TV Deposit Refunds           | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$0.00                | \$177.00              | \$0.00                |
|                          | <b>Fund Total</b>            | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$177.00</b>       | <b>\$0.00</b>         |
|                          | <b>Grand Total</b>           | <b>\$5,042,904.01</b> | <b>\$4,859,619.70</b> | <b>\$5,076,042.91</b> | <b>\$5,427,789.21</b> | <b>\$5,677,382.42</b> | <b>\$6,444,805.55</b> | <b>\$8,795,980.00</b> |



# CITY OF SUMAS

433 Cherry Street/PO Box 9, Sumas, WA 98295  
P: (360) 988-5711 F: (360) 988-8855

## MEMO

To: Sumas City Council  
From: Jennifer Bell, Finance Director  
Date: December 27, 2021  
Re: 2021 Budget Amendments

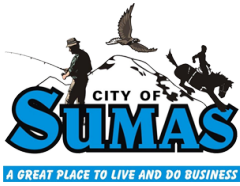
The following Funds were affected by unanticipated revenues and expenditures in fiscal year 2021:

### Revenues:

- 105 Civic Improvement Fund – Motel/Hotel Tax was unexpectedly higher than anticipated
- 301 REET 1 Fund – Home sales were higher than expected in 2021
- 302 REET 2 Fund – Home sales were higher than expected in 2021
- 401 Water-Sewer Fund – Beginning fund balance was higher than anticipated
- 412 Light Deposits – Beginning fund balance was higher than anticipated

### Unanticipated Expenses:

- 301 REET 1 Fund – Council approved investing a portion of these funds (\$100,000) in a US Treasury Bond on 8/9/21
- 302 REET 2 Fund – Council approved investing a portion of these funds (\$100,000) in a US Treasury Bond on 8/9/21
- 401 Water-Sewer Fund – Very close to estimated budget but hard to predict Canadian exchange rate for final 6-month payment, estimating high puts us over budget. (Amending to be covered just in case.)
- 403 Water-Sewer Hookups Fund – Council approved investing a portion of these funds (\$250,000) in a US Treasury Bond on 3/22/21 and an additional investment (\$50,000) on 8/9/21
- 410 Storm Sewer Fund – Nov 2021 flooding caused additional expense for cleaning out storm system
- 412 Light Deposits – Nov 2021 flood damage resulted in uninhabitable houses creating more than anticipated deposit refunds



# CITY OF SUMAS

433 Cherry Street/PO Box 9, Sumas, WA 98295  
 P: (360) 988-5711 F: (360) 988-8855

## Original Budget – Ordinance 1775:

| Fund   | Estimated Revenues 2021<br>(Including Beginning Fund Balance) | Estimated Expenditures 2021 | Estimated Ending Fund Balance 2021 |
|--|---|-----------------------------|------------------------------------|
| 001 Current Expense Fund                         | \$3,858,115   | \$3,290,340                 | \$567,775                          |
| 101 Street Fund                                  | \$1,532,665   | \$1,185,350                 | \$347,315                          |
| 103 Cemetery Fund                                | \$46,695  | \$33,150                    | \$13,545                           |
| 104 Economic Development Fund                    | \$321,709   | \$200,200                   | \$121,509                          |
| 105 Civic Improvement Fund                       | \$23,840  | \$3,020                     | \$20,820                           |
| 107 Criminal Justice – Lo Pop. Fund              | \$23,363  | \$5,420                     | \$17,943                           |
| 301 REET 1 Fund                                  | \$296,764   | \$75,100                    | \$221,664                          |
| 302 REET 2 Fund                                  | \$262,708   | \$75,100                    | \$187,608                          |
| 401 Water-Sewer Fund                             | \$1,970,019   | \$1,336,500                 | \$633,519                          |
| 403 Water-Sewer Hookups Fund                     | \$801,635   | \$400                       | \$801,235                          |
| 410 Storm Sewer Fund                             | \$102,709   | \$34,400                    | \$68,309                           |
| 411 Light Fund                                   | \$3,364,755   | \$2,547,000                 | \$817,755                          |
| 412 Light Deposits                               | \$52,000  | \$10,000                    | \$42,000                           |
| <b>Total All Funds</b>                           | <b>\$12,656,977</b>   | <b>\$8,795,980</b>          | <b>\$3,860,997</b>                 |
| <b>Total Expenditures w/ Ending Fund Balance</b> |   | <b>\$12,656,977</b>         |                                    |

## Amended Budget – Ordinance 1789:

| Fund   | Estimated Revenues 2021<br>(Including Beginning Fund Balance) | Estimated Expenditures 2021 | Estimated Ending Fund Balance 2021 |
|--|---|-----------------------------|------------------------------------|
| 001 Current Expense Fund                         | \$3,858,115   | \$3,290,340                 | \$567,775                          |
| 101 Street Fund                                  | \$1,532,665   | \$1,185,350                 | \$347,315                          |
| 103 Cemetery Fund                                | \$46,695  | \$33,150                    | \$13,545                           |
| 104 Economic Development Fund                    | \$321,709   | \$200,200                   | \$121,509                          |
| *105 Civic Improvement Fund                      | \$26,000  | \$3,020                     | \$22,980                           |
| 107 Criminal Justice – Lo Pop. Fund              | \$23,363  | \$5,420                     | \$17,943                           |
| *301 REET 1 Fund                                 | \$317,000   | \$100,200                   | \$216,800                          |
| *302 REET 2 Fund                                 | \$277,000   | \$100,200                   | \$176,800                          |
| *401 Water-Sewer Fund                            | \$2,162,000   | \$1,430,000                 | \$732,000                          |
| *403 Water-Sewer Hookups Fund                    | \$801,635   | \$300,800*                  | \$500,835                          |
| *410 Storm Sewer Fund                            | \$102,709   | \$37,000                    | \$65,709                           |
| 411 Light Fund                                   | \$3,364,755   | \$2,547,000                 | \$817,755                          |
| *412 Light Deposits                              | \$54,000  | \$16,000                    | \$38,000                           |
| <b>Total All Funds</b>                           | <b>\$12,887,646</b>   | <b>\$9,248,680</b>          | <b>\$3,638,966</b>                 |
| <b>Total Expenditures w/ Ending Fund Balance</b> |   | <b>\$12,887,646</b>         |                                    |

## ORDINANCE 1789

### AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, AMENDING THE 2021 BUDGET ADOPTED BY ORDINANCE 1775.

**WHEREAS**, the City Council of the City of Sumas, Washington adopted an annual budget for fiscal year 2021 by Ordinance 1775 on or about November 23, 2020; and

**WHEREAS**, the City has additional unanticipated revenues and expenditures for fiscal year 2021; and

**WHEREAS**, it is the desire of the City Council to amend the 2021 budget to reflect those changes;

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

**SECTION 1. SECTION 2 OF ORDINANCE 1775 IS AMENDED TO READ IN ITS ENTIRETY AS FOLLOWS:**

**SECTION 2.** Estimated resources, including fund balances for each separate fund of the City of Sumas, for the year 2021 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2021.

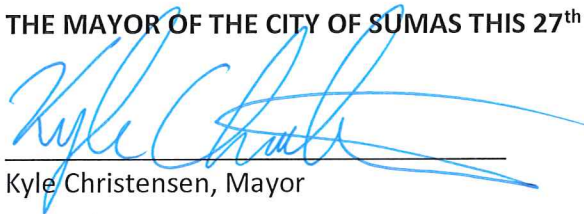
| Fund   | Estimated<br>Revenues 2021<br><small>(Including Beginning<br/>Fund Balance)</small> | Estimated<br>Expenditures<br>2021 | Estimated Ending<br>Fund Balance<br>2021 |
|--|---|-----------------------------------|--|
| 001 Current Expense Fund                         | \$3,858,115   | \$3,290,340                       | \$567,775                                |
| 101 Street Fund                                  | \$1,532,665   | \$1,185,350                       | \$347,315                                |
| 103 Cemetery Fund                                | \$46,695  | \$33,150                          | \$13,545                                 |
| 104 Economic Development Fund                    | \$321,709   | \$200,200                         | \$121,509                                |
| 105 Civic Improvement Fund                       | \$26,000  | \$3,020                           | \$22,980                                 |
| 107 Criminal Justice – Lo Pop. Fund              | \$23,363  | \$5,420                           | \$17,943                                 |
| 301 REET 1 Fund                                  | \$317,000   | \$100,200                         | \$216,800                                |
| 302 REET 2 Fund                                  | \$277,000   | \$100,200                         | \$176,800                                |
| 401 Water-Sewer Fund                             | \$2,162,000   | \$1,430,000                       | \$732,000                                |
| 403 Water-Sewer Hookups Fund                     | \$801,635   | \$300,800                         | \$500,835                                |
| 410 Storm Sewer Fund                             | \$102,709   | \$37,000                          | \$65,709                                 |
| 411 Light Fund                                   | \$3,364,755   | \$2,547,000                       | \$817,755                                |
| 412 Light Deposits                               | \$54,000  | \$16,000                          | \$38,000                                 |
| <b>Total All Funds</b>                           | <b>\$12,887,646</b>   | <b>\$9,248,680</b>                | <b>\$3,638,966</b>                       |
| <b>Total Expenditures w/ Ending Fund Balance</b> |   | <b>\$12,887,646</b>               |  |



**SECTION 2 – SEVERABILITY.** Should any provision of this Ordinance or its application to any person or circumstances be held invalid, the remainder of the ordinance, or the application of the provision to other persons or circumstances is not affected.


**SECTION 3 - EFFECTIVE DATE.** This Ordinance shall take effect from and after five (5) days following the date of its publication.

**PASSED BY THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, AND APPROVED BY THE MAYOR OF THE CITY OF SUMAS THIS 27<sup>th</sup> DAY OF DECEMBER 2021.**



Kyle Christensen, Mayor

**Attest:**



Michelle Quinn, City Clerk

**Approved as to form:**



Jim Wright, City Attorney