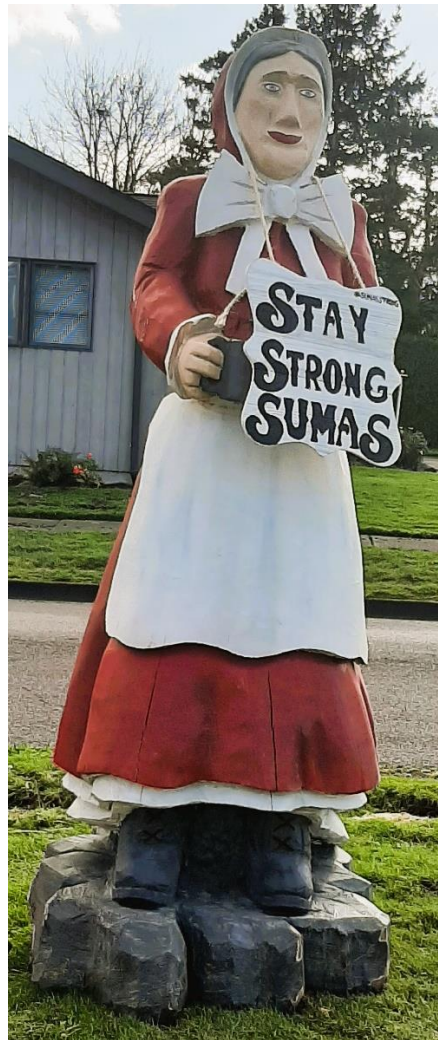


City of Sumas

# 2023 Adopted Annual Budget

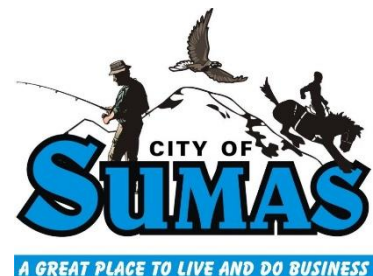


**Fiscal Year 2023**

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City of Sumas, Washington

Prepared by: Jennifer Bell, Finance Director



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**City of Sumas**  
2023 Directory of Officials

**Elected Officials:**

Mayor:	Bruce Bosch	Term Expires 12/31/2025
Council Position 1:	Todd Daniels	Term Expires 12/31/2025
Council Position 2:	Rich Postma	Term Expires 12/31/2025
Council Position 3:	Bob Bromley	Term Expires 11/28/2023
Council Position 4:	Joshua Clawson	Term Expires 12/31/2025
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 <a href="http://www.cityofsumas.com">www.cityofsumas.com</a>
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# City of Sumas

## 2023 Mayoral Appointments

### **Mayor Pro-Tem**

Rich Postma

### **Planning Commission**

Rich Postma

### **Council Committees**

#### **1. Public Works (Utilities/Permits/Appeals)**

Todd Daniels

Bob Bromley

#### **2. Parks/Public Properties**

Josh Clawson

Bob Bromley

#### **3. Finance**

Rich Postma

Todd Daniels

#### **4. Economic Development/Commerce/Tourism**

Jesse Clawson

Rich Postma

#### **5. Flood/River**

Josh Clawson

Jesse Clawson

2023

# City of Sumas

Mayor  
Bruce Bosch

City Council  
Todd Daniels  
Rich Postma  
Bob Bromley  
Josh Clawson  
Jesse Clawson

Chief of Police  
Daniel DeBruin

City Clerk  
Michelle Quinn

Finance Director  
Jennifer Bell

Public Works Director  
Sunny Aulakh

Police Officers  
Chris Fuhrman  
Matt Munden  
Kurt DeVries  
Lucas Huyber  
Cory Sinclair

Court/Utility Clerk  
Arielle Bons  
Part-Time  
Yaneth Chabert

Finance Clerk  
Mollie Bost

Lineman  
Nathan Larson  
Apprentice Lineman  
Tully McConnell  
Maintenance Crew  
Jason Clawson  
Aaron Loreen  
Grant Korthuis  
Part-Time  
Lawrence Silvis  
Donald Harvey  
Summer Help

## Contracted Employees

LDRM  
Patricia Mullett

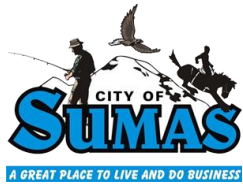
Clerical Asst.  
Cecilia Mount

City Attorney/  
Prosecuting Attorney  
James Wright

Municipal Court Judge  
Michael Bobbink

Public Defender  
North County Public Defense  
Jason Smith

City Planner  
Rollin Harper



# 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: Mollie Bost, Finance Director  
Date: December 11, 2023  
Re: 2023 Budget Amendments

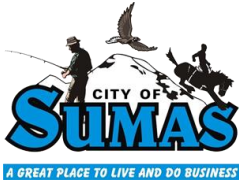
The following Funds were affected by unanticipated revenues and expenditures in fiscal year 2023:

### Revenues:

- \*001 General Fund – Estimated starting balance originally \$691,654, actual 84,881. Received higher than anticipated grant funding from FEMA, WA State Military Dept, and Department of Commerce
- \*101 Street Fund – Estimated starting balance originally \$196,736, actual 81,313. Higher than anticipated grand funding from FEMA and WA State Military Dept.
- \*103 Cemetery Fund – Beginning fund balance estimated \$19,561 actual \$17,393
- \*104 Economic Development Fund – Beginning fund balance estimated \$251,865, actual \$250,985
- \*105 Civic Improvement Fund – Beginning fund balance estimated \$24,799, actual \$24,762. Historical Society expense less than anticipated.
- \*107 Criminal Justice – Lo Pop. Fund – DV Specialist rate increase
- \*301 REET 1 Fund – Beginning fund balance estimated \$377,880 actual \$385,875
- \*302 REET 2 Fund – Beginning fund balance estimated \$338,383 actual \$346,373
- \*401 Water-Sewer Fund – Beginning fund balance estimated \$333,274, actual \$339,564. Received higher than anticipated grant funding from FEMA and WA State Military Dept.
- \*403 Water/Sewer Hook-up Fund – Beginning balance estimated \$892,839, actual \$692,829
- \*410 Storm Sewer Fund – Beginning balance estimated \$93,070, actual 73,358. Received higher than anticipated grant funding from FEMA and WA State Military Dept.
- \*411 Light Fund – Beginning fund balance estimated \$986,674, actual \$961,646

### Unanticipated Expenses:

- \*001 General Fund – Flood Damage Repairs/Replacement Estimated expenses too high
- \*101 Street Fund – Anticipated FEMA projects have not been completed
- \*103 Cemetery Fund – Estimates for maintenance were too high
- \*104 Economic Development Fund – Bank fees estimated to be \$300, actual \$120
- \*105 Civic Improvement Fund – Estimated flood replacement at Historical Society was less than anticipated.
- \*107 Criminal Justice – Lo Pop. Fund – DV Specialist rate increase
- \*301 REET 1 Fund – Bank Fees estimated to be \$300, actual \$200
- \*302 REET 2 Fund – Bank Fees estimated to be \$300, actual \$200
- \*401 Water-Sewer Fund – Flood Repairs (Sewer repairs – Ultra Tank)
- \*403 Water-Sewer Hookups Fund – Sumas Ave Water Pipe Replacement, is reimbursable by a grant, but grant funding will not be received until 2024
- \*410 Storm Sewer Fund – Flood Repair (Storm Pond)
- \*411 Light Fund – Industrial Project not yet underway
- \*412 Light Deposits – Less renters moving out



# CITY OF SUMAS

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

## Original Budget – Ordinance 1795:

Fund	Estimated Revenues 2023 (Including Beginning Fund Balance)	Estimated Expenditures 2023	Estimated Ending Fund Balance 2023
001 Current Expense Fund	\$4,574,496	\$4,038,875	\$535,621
101 Street Fund	\$1,395,450	\$1,311,800	\$83,650
103 Cemetery Fund	\$55,521	\$41,070	\$14,451
104 Economic Development Fund	\$270,385	\$200	\$270,185
105 Civic Improvement Fund	\$29,219	\$10,020	\$19,199
107 Criminal Justice – Lo Pop. Fund	\$20,696	\$5,020	\$15,676
301 REET 1 Fund	\$439,080	\$300	\$438,780
302 REET 2 Fund	\$399,583	\$300	\$399,283
401 Water-Sewer Fund	\$1,884,807	\$1,777,280	\$107,527
403 Water-Sewer Hookups Fund	\$955,589	\$100,700	\$854,889
410 Storm Sewer Fund	\$161,680	\$34,750	\$126,930
411 Light Fund	\$3,757,389	\$2,759,545	\$997,844
412 Light Deposits	\$43,750	\$12,000	\$31,750
<b>Total All Funds</b>	<b>\$13,987,645</b>	<b>\$10,091,860</b>	<b>\$3,895,785</b>
<b>Total Expenditures w/ Ending Fund Balance</b>		<b>\$13,987,654</b>	

## Amended Budget – Ordinance 1812:

Fund	Estimated Revenues 2023 (Including Beginning Fund Balance)	Estimated Expenditures 2023	Estimated Ending Fund Balance 2023
*001 Current Expense Fund	\$5,960,701	\$3,640,101	\$2,320,600
*101 Street Fund	\$972,266	\$833,278	\$138,988
*103 Cemetery Fund	\$52,691	\$39,964	\$12,727
*104 Economic Development Fund	\$272,421	\$120	\$272,301
*105 Civic Improvement Fund	\$29,302	\$3,020	\$26,282
*107 Criminal Justice – Lo Pop. Fund	\$20,907	\$5,913	\$14,994
*301 REET 1 Fund	\$442,005	\$200	\$441,805
*302 REET 2 Fund	\$402,138	\$200	\$401,938
*401 Water-Sewer Fund	\$2,334,892	\$1,963,961	\$370,931
*403 Water-Sewer Hookups Fund	\$944,965	\$226,700	\$718,265
*410 Storm Sewer Fund	\$519,218	\$97,997	\$421,221
*411 Light Fund	\$3,725,429	\$2,536,474	\$1,188,955
*412 Light Deposits	\$48,220	\$10,000	\$38,220
<b>Total All Funds</b>	<b>\$15,725,155</b>	<b>\$9,357,928</b>	<b>\$6,367,227</b>
<b>Total Expenditures w/ Ending Fund Balance</b>		<b>\$15,725,155</b>	

## ORDINANCE 1812

### AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, AMENDING THE 2023 BUDGET ADOPTED BY ORDINANCE 1795.

WHEREAS, the City of Sumas, Washington adopted an annual budget for fiscal year 2023 by Ordinance 1795; and

WHEREAS, the City has additional unanticipated revenues and expenditures for fiscal year 2023; and

WHEREAS, it is the desire of the Council to amend the 2023 budget to reflect those changes;

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

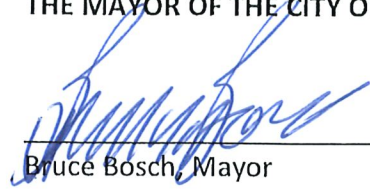
#### SECTION 2 OF ORDINANCE 1775 IS REPLACED AS FOLLOWS:

**SECTION 2.** Estimated resources, including fund balances for each separate fund of the City of Sumas, for the year 2023 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2023.

Fund	Estimated Revenues 2023 (Including Beginning Fund Balance)	Estimated Expenditures 2023	Estimated Ending Fund Balance 2023
001 Current Expense Fund	\$5,960,701	\$3,640,101	\$2,320,600
101 Street Fund	\$972,266	\$833,278	\$138,988
103 Cemetery Fund	\$52,691	\$39,964	\$12,727
104 Economic Development Fund	\$272,421	\$120	\$272,301
105 Civic Improvement Fund	\$29,302	\$3,020	\$26,282
107 Criminal Justice – Lo Pop. Fund	\$20,907	\$5,913	\$14,994
301 REET 1 Fund	\$442,005	\$200	\$441,805
302 REET 2 Fund	\$402,138	\$200	\$401,938
401 Water-Sewer Fund	\$2,334,892	\$1,963,961	\$370,931
403 Water-Sewer Hookups Fund	\$944,965	\$226,700	\$718,265
410 Storm Sewer Fund	\$519,218	\$97,997	\$421,221
411 Light Fund	\$3,725,429	\$2,536,474	\$1,188,955
412 Light Deposits	\$48,220	\$10,000	\$38,220
<b>Total All Funds</b>	<b>\$15,725,155</b>	<b>\$9,357,928</b>	<b>\$6,367,227</b>
<b>Total Expenditures w/ Ending Fund Balance</b>		<b>\$15,725,155</b>	



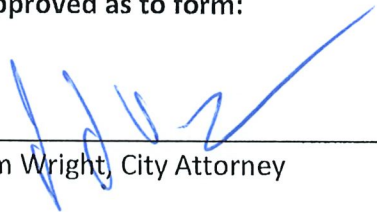
PASSED BY THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, AND APPROVED BY THE MAYOR OF THE CITY OF SUMAS THIS 11<sup>th</sup> DAY OF DECEMBER 2023.

  
\_\_\_\_\_  
Bruce Bosch, Mayor

Attest:

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

Approved as to form:

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

## Cash and Investment Fund Balance - 2023 Budget (Amended)

Fund	2023 Beginning Balance	2023 Budgeted Revenue	2023 Budgeted Expenditure	2023 Estimated Ending Balance
001 Current Expense	\$84,881	\$5,875,820	\$3,640,101	\$2,320,600
101 Street	\$81,313	\$890,953	\$833,278	\$138,988
103 Cemetery	\$17,394	\$35,297	\$39,964	\$12,727
104 Ec. Dev. Fund	\$250,986	\$21,435	\$120	\$272,301
105 Civic Imp	\$24,762	\$4,540	\$3,020	\$26,282
107 CJ Lo-Pop	\$17,472	\$3,435	\$5,913	\$14,994
301 REET I	\$385,875	\$56,130	\$200	\$441,805
302 REET II	\$346,373	\$55,765	\$200	\$401,938
401 Water-Sewer	\$339,564	\$1,995,328	\$1,963,961	\$370,931
403 Water-Sewer Hookups	\$692,829	\$252,136	\$226,700	\$718,265
410 Storm Sewer Fund	\$73,358	\$445,860	\$97,997	\$421,221
411 Light	\$961,646	\$2,763,783	\$2,536,474	\$1,188,955
412 Light Deposits	\$31,720	\$16,500	\$10,000	\$38,220
	<b>\$3,308,173</b>	<b>\$12,416,982</b>	<b>\$9,357,928</b>	<b>\$6,367,227</b>

# Revenue - 2023 Budget (Amended)

Account Number	Description	2023 Budget
001-000-000-311-10-10-00	Property Tax - PILOT	\$0 *
001-000-000-311-11-00-00	Property Tax	\$586,000 *
001-000-000-313-11-00-00	Sales Tax	\$465,000 *
001-000-000-313-15-00-00	Public Safety/EMS	\$32,000 *
001-000-000-313-61-00-00	Natural Gas Tax/State	\$20,400 *
001-000-000-313-71-00-00	CJ Sales Tax	\$46,000 *
001-000-000-316-41-00-00	Light IN Lieu	\$158,000
001-000-000-316-42-00-00	Water IN Lieu	\$51,000 *
001-000-000-316-44-00-00	Sewer IN Lieu	\$65,300 *
001-000-000-316-45-00-00	Utility Tax/NVDGarbage	\$32,596 *
001-000-000-316-45-01-00	Utility Tax/Garbage Transfer RDS	\$26,000
001-000-000-316-46-00-00	UtilityTax/Natural Gas/CNG	\$6,900 *
001-000-000-316-47-00-00	Utility Tax/Phone	\$18,000
001-000-000-317-20-00-00	Local Leasehold Tax	\$6,000 *
001-000-000-321-30-00-00	Fireworks Permit	\$25
001-000-000-321-50-00-00	Meadowbrook Rights	\$32,300 *
001-000-000-321-60-00-00	Business License Fee	\$5,000 *
001-000-000-321-91-00-00	Franchise Fees	\$8,000 *
001-000-000-322-10-00-00	Building Permit Fees	\$28,000 *
001-000-000-322-30-00-00	Animal Licenses	\$130 *
001-000-000-322-90-00-00	Gun Permit Fees	\$600 *
001-000-000-322-90-00-01	Golf Cart Registration Fee	\$0 *
001-000-000-333-97-00-00	Federal Grant - FEMA	\$2,413,214 *
001-000-000-333-97-06-00	Stonegarden	\$5,000 *
001-000-000-334-01-80-00	State Military Dept Grant	\$116,043 *
001-000-000-334-01-80-01	State Military Dept Grant-LDRM	\$44,066 *
001-000-000-334-03-10-00	GMA/SMP Grants	\$0 *
001-000-000-334-04-20-01	Dept of Commerce-Event/Splash	\$246,100 *
001-000-000-334-04-20-02	Dept of Commerce-ERR Gran	\$107,501 *
001-000-000-336-06-51-00	DUI Cities	\$125 *
001-000-000-336-06-94-00	Liquor Excise Tax	\$17,750 *
001-000-000-336-06-95-00	Liquor Profits Tax	\$13,311
001-000-000-336-06-95-01	Liquor Tax/Border Town	\$25,755
001-000-000-341-70-00-00	Charges for Goods/Services	\$33,109 *
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$72 *
001-000-000-341-96-00-00	Personnel/Administrative Services	\$15,000 *
001-000-000-341-99-00-00	Passport Fees	\$8,500
001-000-000-342-10-00-00	Police Serv/Fingerprints	\$2,900 *
001-000-000-342-10-02-00	Police Services/Security	\$58,045 *
001-000-000-342-33-00-00	Probation Costs	\$9,500 *
001-000-000-342-36-00-00	Recovered Jail Costs	\$3,800 *
001-000-000-345-81-00-00	Planning/Zoning Fees	\$18,000 *
001-000-000-345-83-00-00	Plan Check Fees	\$12,200 *
001-000-000-347-30-00-00	User Fees - Facilities	\$3,100 *

001-000-000-347-30-01-00	Ballfield Prep Fees	\$1,095 *
001-000-000-347-30-02-00	Tournament/League Fees	\$0 *
001-000-000-347-30-03-00	Park Lighting Fees	\$105 *
001-000-000-347-30-04-00	Payment for Showers	\$16 *
001-000-000-347-90-00-00	Srs/Library/Gas/Garb/Supplies	\$800 *
001-000-000-347-90-01-00	Community Fundraisers	\$1,065 *
001-000-000-353-10-00-00	Fines & Forfeits	\$9,500 *
001-000-000-355-20-00-00	DUI Penalties/Fines	\$1,240 *
001-000-000-355-80-00-00	CT Fines	\$2,300 *
001-000-000-356-90-00-00	CNT Fines	\$1,200 *
001-000-000-356-90-00-01	Crime Prevention	\$200 *
001-000-000-356-90-00-02	DV - Collections	\$200 *
001-000-000-357-33-00-00	Recovered Attorney Fee	\$453 *
001-000-000-361-40-00-00	Sales Interest	\$1,493 *
001-000-000-361-40-10-00	Bank Interest	\$6,800 *
001-000-000-362-10-00-00	Equipment Rental	\$690 *
001-000-000-362-51-00-00	Space/Facility Leases	\$100 *
001-000-000-367-00-00-01	WCIA Training Reimbursement	\$1,200
001-000-000-369-10-00-00	Sale of Surplus	\$4,250 *
001-000-000-369-40-00-01	Judgement and Settlements	\$250 *
001-000-000-369-81-00-00	Cashier/ Over/Under	(\$21) *
001-000-000-369-91-01-00	NSF Fees	\$210 *
001-000-000-395-20-00-00	Insurance Recoveries-Capital Assets	\$1,101,832 *
001-000-000-398-10-00-00	Insurance Recoveries	\$500 *
<b>001 Fund Total</b>		<b>\$5,875,820</b>
101-000-000-311-11-00-00	Property Tax	\$32,000 *
101-000-000-313-84-00-00	Local 1-Cent Fuel Tax	\$35,000
101-000-000-333-97-00-00	Federal Grant - FEMA	\$661,044 *
101-000-000-334-01-80-00	State Military Dept Grant	\$88,815 *
101-000-000-334-03-80-00	TIB Grant Funds	\$26,249 *
101-000-000-336-00-71-00	Multimodel Transportation	\$2,262
101-000-000-336-00-87-01	MV Fuel Tax	\$31,000 *
101-000-000-361-40-10-00	Bank Interest	\$1,122 *
101-000-000-397-00-00-00	Transfer In	\$13,461 *
<b>101 Fund Total</b>		<b>\$890,953</b>
103-000-000-311-11-00-00	Property Tax	\$30,000
103-000-000-333-97-00-00	Federal Grant - FEMA	\$24 *
103-000-000-334-01-80-00	State Military Dept Grant	\$1 *
103-000-000-343-60-00-00	Plot Purchase Fees	\$2,750 *
103-000-000-343-60-01-00	Plot Maintenance Fees	\$550 *
103-000-000-343-61-00-00	Headstone Setting Fees	\$440 *
103-000-000-361-40-10-00	Bank Interest	\$182 *
103-000-000-362-51-45-00	Land Rental	\$1,350
<b>103 Fund Total</b>		<b>\$35,297</b>
104-000-000-361-40-00-00	EDRF Loan Interest	\$1,145
104-000-000-361-40-10-00	Bank Interest	\$3,115 *
104-000-000-389-90-00-00	Principal Repayment EDRF	\$17,175

	<b>104 Fund Total</b>	<b>\$21,435</b>
105-000-000-313-31-00-00	Motel/hotel Tax	\$4,270 *
105-000-000-361-40-10-00	Bank Interest	\$270 *
	<b>105 Fund Total</b>	<b>\$4,540</b>
107-000-000-336-06-21-00	Criminal Justice-Lo-Pop	\$1,000
107-000-000-336-06-26-00	CJ - Special Programs	\$2,210
107-000-000-361-40-10-00	Bank Interest	\$225 *
	<b>107 Fund Total</b>	<b>\$3,435</b>
301-000-000-318-34-00-00	REET1 - First Quarter %	\$51,900 *
301-000-000-361-11-00-00	Investment Interest	\$300 *
301-000-000-361-40-10-00	Bank Interest	\$3,930 *
	<b>301 Fund Total</b>	<b>\$56,130</b>
302-000-000-318-35-00-00	REET2 - Second Quarter %	\$51,900 *
302-000-000-361-11-00-00	Investment Interest	\$300 *
302-000-000-361-40-10-00	Bank Interest	\$3,565 *
	<b>302 Fund Total</b>	<b>\$55,765</b>
401-000-000-333-97-00-00	Federal Grant - FEMA	\$333,033 *
401-000-000-334-01-80-00	State Military Dept Grant	\$18,501 *
401-000-000-343-40-00-00	Customer Rcts./Water	\$567,000 *
401-000-000-343-40-04-00	Charges/Goods or Services-Water	\$1,925 *
401-000-000-343-50-00-00	Consumer Rcts./Sewer	\$733,900 *
401-000-000-343-50-31-00	Sewer Non-Rev	\$227,264 *
401-000-000-346-20-00-00	Lab Fees/Analysis-Water	\$7,143 *
401-000-000-346-20-01-00	Lab Fees/Analysis-Sewer	\$2,500
401-000-000-361-40-10-00	Bank Interest	\$8,500 *
401-000-000-395-20-00-00	Insurance Recoveries - capital	\$92,933
401-000-000-397-00-00-00	Transfer In	\$2,629 *
	<b>401 Fund Total</b>	<b>\$1,995,328</b>
403-000-000-343-40-02-00	New Water Hookups	\$21,450 *
403-000-000-343-50-02-00	New Sewer Hookups	\$21,805 *
403-000-000-361-11-00-00	Investment Interest	\$881 *
403-000-000-361-40-10-00	Bank Interest	\$8,000 *
403-000-000-381-20-00-01	Interfund Loan Repayment Received	\$200,000 *
	<b>403 Fund Total</b>	<b>\$252,136</b>
410-000-000-333-97-00-00	Federal Grant - FEMA	\$390,084 *
410-000-000-334-01-80-00	State Military Dept Grant	\$21,671 *
410-000-000-343-10-00-00	Storm Sewer Fees	\$30,500 *
410-000-000-343-10-01-00	Storm Sewer Hookups	\$1,665 *
410-000-000-361-40-10-00	Bank Interest	\$1,940 *
	<b>410 Fund Total</b>	<b>\$445,860</b>
411-000-000-333-97-00-01	FEMA Public Assistance Grant	\$36,413 *
411-000-000-334-01-80-00	State Military Dept Grant	\$2,022 *
411-000-000-343-30-10-00	Customer Electric Rcts.	\$2,634,500
411-000-000-343-30-10-01	Temporary Electric Hookups	\$660 *
411-000-000-343-30-10-02	New Electric Hook-Ups	\$18,724 *
411-000-000-343-30-10-03	Electric Reconnects	\$1,880 *
411-000-000-343-30-10-04	Goods/Services/Electric	\$50,000

411-000-000-345-29-00-00	BPA Conservation	\$1,030 *
411-000-000-361-40-10-00	Bank Interest	\$10,500 *
411-000-000-367-00-00-00	Energy Assistance Donations	\$250 *
411-000-000-369-10-00-00	Sale of Surplus	\$6,490 *
411-000-000-397-00-00-00	Transfer In	\$1,314 *
	<b>411 Fund Total</b>	<b>\$2,763,783</b>
412-000-000-382-10-00-00	Light Refundable Deposits	\$16,500 *
	<b>412 Fund Total</b>	<b>\$16,500</b>
	<b>Grand Total</b>	<b>\$12,416,981</b>

# Expenditure - 2023 Budget (Amended)

Account Number	Description	2023 Budget
001-000-000-511-60-10-00	Legislative Salaries	\$9,000
001-000-000-511-60-20-00	Legislative Benefits	\$810
001-000-000-511-60-30-00	Legislative Supplies	\$3,000
001-000-000-511-60-41-00	Legislative Publication	\$6,200 *
001-000-000-511-60-41-01	Code Supplement	\$3,000
001-000-000-511-60-43-00	Travel/Training	\$500
	<b>001-000-000-511 Total</b>	<b>\$22,510</b>
001-000-000-512-50-10-00	Jud/Crt Clk/Judge Salaries	\$56,500 *
001-000-000-512-50-20-00	Judicial Benefits	\$18,415
001-000-000-512-50-31-00	Judicial/court Supplies	\$2,000
001-000-000-512-50-41-00	Judicial/Crt Appt'd Atty.	\$16,000
001-000-000-512-50-41-01	Prof Serv./Witness/Jury	\$26,000
	<b>001-000-000-512 Total</b>	<b>\$118,915</b>
001-000-000-513-10-10-00	Executive Salary	\$8,100
001-000-000-513-10-20-00	Executive Benefits	\$700
001-000-000-513-10-49-00	Expense For Mayor	\$2,500
	<b>001-000-000-513 Total</b>	<b>\$11,300</b>
001-000-000-514-20-10-00	F/A Salaries	\$104,000 *
001-000-000-514-20-20-00	F/A Benefits	\$33,650 *
001-000-000-514-20-31-00	Office Supplies	\$200 *
001-000-000-514-20-43-00	Travel & Training	\$2,000
001-000-000-514-20-49-00	Banking Fees	\$550 *
001-000-000-514-20-49-01	F/A Dues	\$300
001-000-000-514-23-41-00	F/A State Auditor	\$20,000
001-000-000-514-23-49-00	AWC	\$2,900
001-000-000-514-40-40-00	F/A Election Costs	\$2,500
	<b>001-000-000-514 Total</b>	<b>\$166,100</b>
001-000-000-515-31-41-00	City Attorney Fees	\$52,000
	<b>001-000-000-515 Total</b>	<b>\$52,000</b>
001-000-000-518-10-40-10	Personnel Services	\$400 *
001-000-000-518-20-42-00	Communications	\$6,400 *
001-000-000-518-20-44-00	COS Dues/Assessments	\$1,500 *
001-000-000-518-20-47-00	City Bldgs. Power	\$1,800 *
001-000-000-518-20-48-00	Maintenance	\$4,000
001-000-000-518-30-10-00	Custodial Salaries	\$3,500 *
001-000-000-518-30-20-00	Custodial Benefits	\$275 *
001-000-000-518-30-30-00	Central Supplies	\$10,500 *
001-000-000-518-30-41-00	Fire Systems/Security/Safety	\$0 *
001-000-000-518-30-41-01	Pest Control/City Buildings	\$730 *
001-000-000-518-30-46-00	Insurance & Bonds	\$22,080 *
001-000-000-518-40-41-00	Professional Services	\$87,000 *
001-000-000-518-40-43-00	Travel Expense	\$500

001-000-000-518-40-47-00	Garbage/Supplies/Library	\$500
001-000-000-518-90-49-00	WCOG Dues	\$1,200
	<b>001-000-000-518 Total</b>	<b>\$140,385</b>
001-000-000-521-20-10-00	Police Salaries	\$640,000 *
001-000-000-521-20-10-01	Stonegarden OT	\$15,000 *
001-000-000-521-20-20-00	Police Benefits	\$280,535
001-000-000-521-20-20-01	Uniform Expense	\$4,500
001-000-000-521-20-30-00	Supplies	\$10,000
001-000-000-521-20-32-00	Fuel Consumption	\$22,000
001-000-000-521-20-33-00	Sm Tools/Equip	\$27,300
001-000-000-521-20-40-00	Professional Services	\$1,500 *
001-000-000-521-20-40-01	NW Technology Support	\$11,000
001-000-000-521-20-40-02	Dispatch	\$48,881
001-000-000-521-20-41-00	Communications	\$15,000
001-000-000-521-20-48-00	Maintenance & Repairs	\$15,000
001-000-000-521-20-49-00	Dues/Memberships	\$8,250
001-000-000-521-20-49-01	CBP Seizure Expend	\$7,290
001-000-000-521-40-42-00	Travel Expense	\$2,000
001-000-000-521-40-49-00	Education & Training	\$3,000 *
001-000-000-521-50-46-00	Insurance & Bonds	\$29,800 *
	<b>001-000-000-521 Total</b>	<b>\$1,141,056</b>
001-000-000-522-20-40-01	Public Safety/EMS	\$20,400
001-000-000-522-20-49-00	Fire District Agreement	\$225,000 *
	<b>001-000-000-522 Total</b>	<b>\$245,400</b>
001-000-000-523-30-49-00	Probation Services	\$23,000
001-000-000-523-50-49-00	Jail Services	\$38,000
	<b>001-000-000-523 Total</b>	<b>\$61,000</b>
001-000-000-524-20-10-00	Building Salaries	\$27,740
001-000-000-524-20-20-00	Building Benefits	\$15,620
001-000-000-524-20-40-00	Building Inspection	\$8,000 *
	<b>001-000-000-524 Total</b>	<b>\$51,360</b>
001-000-000-525-10-49-00	Emergency Services	\$12,200 *
001-000-000-525-30-30-00	Disaster Recovery	\$1,040,000 *
001-000-000-525-60-49-00	Disaster Preparedness	\$42,800
	<b>001-000-000-525 Total</b>	<b>\$1,095,000</b>
001-000-000-554-30-49-00	Animal Control	\$600 *
001-000-000-554-90-40-00	NW Clean Air Agency	\$870
	<b>001-000-000-554 Total</b>	<b>\$1,470</b>
001-000-000-558-60-40-00	Planning Services	\$35,000 *
001-000-000-558-60-41-01	PS/Plan Check Fees	\$0 *
001-000-000-558-60-41-05	Land Use/SMP/UGA/Comp/GMA	\$0 *
	<b>001-000-000-558 Total</b>	<b>\$35,000</b>
001-000-000-566-00-44-00	2% LP/Substance Abuse Treatment	\$1,200
	<b>001-000-000-566 Total</b>	<b>\$1,200</b>
001-000-000-572-50-40-00	Library Expense	\$3,800 *
	<b>001-000-000-572 Total</b>	<b>\$3,800</b>
001-000-000-573-90-30-00	Holiday/Festive Occasions	\$3,000

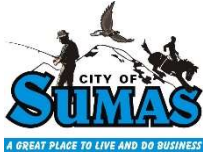


001-000-000-573-90-31-00	Community Fundraisers	\$2,520
	<b>001-000-000-573 Total</b>	<b>\$5,520</b>
001-000-000-575-50-49-01	Senior/Community Center	\$34,200 *
001-000-000-575-50-49-02	Historical Society	\$4,000
	<b>001-000-000-575 Total</b>	<b>\$38,200</b>
001-000-000-576-40-31-00	Ballfield Supplies	\$0 *
001-000-000-576-40-32-00	Ballfield - Fuel/Propane	\$500
001-000-000-576-40-48-02	Maintenance-Ballfields	\$8,300 *
001-000-000-576-80-10-00	Park Salaries	\$23,130
001-000-000-576-80-20-00	Park Benefits	\$10,000 *
001-000-000-576-80-31-00	Material/Supplies	\$20,000 *
001-000-000-576-80-46-00	Insurance & Bonds	\$9,857 *
001-000-000-576-80-48-00	Maintenance-Parks	\$15,000 *
	<b>001-000-000-576 Total</b>	<b>\$86,787</b>
001-000-000-594-18-64-00	CO/ General Gov't.	\$67,163 *
001-000-000-594-21-60-00	Patrol Car Replacement	\$1,000 *
001-000-000-594-76-60-00	PW Vehicle Replacement	\$0
001-000-000-594-76-63-01	Parks Capital Outlay	\$265,000 *
001-000-000-594-76-63-02	Parks Capital Outlay - Spray Park	\$29,935 *
	<b>001-000-000-594 Total</b>	<b>\$363,098</b>
	<b>001 Fund Total</b>	<b>\$3,640,101</b>
101-000-000-542-30-10-00	Street Salaries	\$48,000 *
101-000-000-542-30-20-00	Benefits	\$24,300
101-000-000-542-30-48-00	Roadway-Maintenance	\$76,000 *
101-000-000-542-30-48-01	Equip Maint & Repairs	\$1,800 *
101-000-000-542-61-48-00	Sidewalks	\$1,000 *
101-000-000-542-63-00-00	Street Lighting	\$0 *
101-000-000-542-64-48-00	Traffic Control Devices	\$1,300 *
101-000-000-542-66-48-00	Snow & Ice	\$8,000
101-000-000-542-67-48-00	Street Sweeping	\$9,300 *
	<b>101-000-000-542 Total</b>	<b>\$169,700</b>
101-000-000-543-30-31-00	Materials/Supplies	\$6,600 *
101-000-000-543-30-46-00	Insurance & Bonds	\$2,453 *
101-000-000-543-30-48-00	Equipment/Maintenance	\$1,500 *
101-000-000-543-30-49-00	Bank Fees	\$25 *
	<b>101-000-000-543 Total</b>	<b>\$10,578</b>
101-000-000-595-30-60-00	Storm Damage Repairs	\$650,000 *
101-000-000-595-30-60-03	Street Capital Outlay	\$3,000 *
101-000-000-595-61-60-01	Sidewalks-Capital Expenditures	\$0 *
101-000-000-595-63-00-00	TIB Grant Funds	\$0 *
	<b>101-000-000-595 Total</b>	<b>\$653,000</b>
	<b>101 Fund Total</b>	<b>\$833,278</b>
103-000-000-536-10-10-00	Cemetery Salaries	\$22,100
103-000-000-536-10-20-00	Benefits	\$11,600
103-000-000-536-10-41-00	Professional Services	\$500 *
103-000-000-536-20-31-00	Materials & Supplies	\$2,000
103-000-000-536-20-44-00	COS Dues/Assessments	\$10 *

103-000-000-536-20-46-00	Insurance & Bonds	\$1,149 *
103-000-000-536-20-48-00	Equipment/Maintenance	\$2,600 *
103-000-000-536-20-49-00	Bank Fees	\$5 *
	<b>103-000-000-536 Total</b>	<b>\$39,964</b>
	<b>103 Fund Total</b>	<b>\$39,964</b>
104-000-000-558-70-49-00	Bank Fees	\$120 *
	<b>104-000-000-558 Total</b>	<b>\$120</b>
	<b>104 Fund Total</b>	<b>\$120</b>
105-000-000-557-30-41-00	Tourism Expenditures	\$3,000 *
105-000-000-557-30-49-00	Bank Fees	\$20
	<b>105-000-000-557 Total</b>	<b>\$3,020</b>
	<b>105 Fund Total</b>	<b>\$3,020</b>
107-000-000-521-30-41-00	DV Specialist	\$5,893 *
107-000-000-521-30-49-00	Bank Fees	\$20
	<b>107-000-000-521 Total</b>	<b>\$5,913</b>
	<b>107 Fund Total</b>	<b>\$5,913</b>
301-000-000-514-20-49-00	Bank Fees	\$200 *
	<b>301-000-000-514 Total</b>	<b>\$200</b>
	<b>301 Fund Total</b>	<b>\$200</b>
302-000-000-514-20-49-00	Bank Fees	\$200
	<b>302-000-000-514 Total</b>	<b>\$200</b>
	<b>302 Fund Total</b>	<b>\$200</b>
401-000-000-534-10-10-00	Water Salaries	\$231,635
401-000-000-534-10-20-00	Benefits	\$113,145
401-000-000-534-20-44-00	COS Dues/Assessments	\$200 *
401-000-000-534-34-31-00	Office/Operating Supplies	\$3,675 *
401-000-000-534-34-31-01	Materials/Supplies	\$65,000 *
401-000-000-534-34-32-00	Fuel Consumption	\$7,500
401-000-000-534-34-41-00	Professional Services	\$13,200 *
401-000-000-534-34-41-01	Water Analysys	\$13,500 *
401-000-000-534-34-41-02	Security	\$11,800 *
401-000-000-534-34-42-00	Communications	\$12,700 *
401-000-000-534-34-43-00	Travel Expense	\$4,000 *
401-000-000-534-34-44-00	Tax Commission	\$16,800 *
401-000-000-534-34-44-01	Dept of Health	\$1,500
401-000-000-534-34-46-00	Insurance	\$17,465 *
401-000-000-534-34-47-00	City Bldgs. Power	\$1,000
401-000-000-534-34-47-01	Pump Power	\$35,000
401-000-000-534-34-47-03	Water IN Lieu of	\$52,000 *
401-000-000-534-34-48-00	Maintenance & Repair	\$19,300 *
401-000-000-534-34-49-01	Bank Fees-Water	\$200 *
	<b>401-000-000-534 Total</b>	<b>\$619,620</b>
401-000-000-535-10-10-00	Sewer Salaries	\$197,260
401-000-000-535-10-20-00	Benefits	\$84,950
401-000-000-535-20-44-00	COS Dues/Assessments	\$200 *
401-000-000-535-35-31-00	Office Supplies	\$3,500 *
401-000-000-535-35-31-01	Materials/Supplies	\$15,000

401-000-000-535-35-31-02	Sewer Non-Expenditures	\$228,000 *
401-000-000-535-35-32-00	Fuel Consumption	\$7,000
401-000-000-535-35-41-00	Professional Services	\$1,700 *
401-000-000-535-35-41-01	Sewer Expenses/Analysis	\$3,100 *
401-000-000-535-35-41-02	Security	\$30,764 *
401-000-000-535-35-42-00	Communications	\$9,800 *
401-000-000-535-35-43-00	Travel Expense	\$1,285 *
401-000-000-535-35-44-00	Tax Commission	\$28,650 *
401-000-000-535-35-46-00	Insurance	\$17,487 *
401-000-000-535-35-47-00	City Bldgs. Power	\$685 *
401-000-000-535-35-47-01	Pump Power	\$3,750 *
401-000-000-535-35-47-03	Sewer-IN Lieu of	\$66,000
401-000-000-535-35-48-00	Maintenance/Repairs	\$15,000
401-000-000-535-35-48-01	Contract/Sewer Bills	\$380,000
401-000-000-535-35-49-00	Bank Fees-Sewer	\$210 *
	<b>401-000-000-535 Total</b>	<b>\$1,094,341</b>
401-000-000-594-34/35	Storm Damage Repairs	\$250,000
	<b>401-000-000-594 Total</b>	<b>\$250,000</b>
	<b>401 Fund Total</b>	<b>\$1,963,961</b>
403-000-000-534-34-49-00	Bank Fees-Water	\$350
	<b>403-000-000-534 Total</b>	<b>\$350</b>
403-000-000-535-35-49-00	Bank Fees-Sewer	\$350
	<b>403-000-000-535 Total</b>	<b>\$350</b>
403-000-000-594-34-64-00	C.O. Water	\$225,000 *
403-000-000-594-35-64-00	C.O. Sewer	\$1,000 *
	<b>403-000-000-594 Total</b>	<b>\$226,000</b>
	<b>403 Fund Total</b>	<b>\$226,700</b>
410-000-000-531-20-44-00	COS Dues/Assessments	\$50
410-000-000-531-20-46-00	Insurance	\$25 *
410-000-000-531-20-49-00	Bank Fees	\$66 *
410-000-000-531-38-48-00	Storm Sewer Expenses	\$15,000 *
410-000-000-531-38-48-02	Storm Damage Repairs - Storm Sewer	\$77,856 *
410-000-000-594-31-60-00	Security	\$5,000 *
	<b>410-000-000-531 Total</b>	<b>\$97,997</b>
	<b>410 Fund Total</b>	<b>\$97,997</b>
411-000-000-533-10-11-00	Light Salaries	\$375,300
411-000-000-533-10-20-00	Benefits / Electric	\$180,200
411-000-000-533-20-44-00	COS Dues/Assessments	\$251 *
411-000-000-533-20-49-00	Bank Fees	\$600 *
411-000-000-533-33-31-00	Office & Operating Supplies	\$4,000 *
411-000-000-533-33-31-01	Materials & Supplies	\$60,000 *
411-000-000-533-33-32-00	Fuel Consumption	\$11,000
411-000-000-533-33-33-00	Purchased Power	\$1,200,000 *
411-000-000-533-33-41-00	Professional Services	\$57,000 *
411-000-000-533-33-41-01	Security	\$11,610 *
411-000-000-533-33-42-00	Communication	\$13,550 *
411-000-000-533-33-43-00	Travel/Training Expense	\$7,000 *

411-000-000-533-33-44-00	Power Tax Com.	\$103,750 *
411-000-000-533-33-46-00	Insurance & Bonds	\$17,536 *
411-000-000-533-33-47-00	City Bldgs. Power	\$2,250 *
411-000-000-533-33-47-01	Cogen Power	\$35,300 *
411-000-000-533-33-47-03	Light -IN Lieu	\$153,000
411-000-000-533-33-48-00	Maintenance & Repairs	\$18,000 *
411-000-000-533-33-49-00	NW Public Power Dues	\$2,090 *
	<b>411-000-000-533 Total</b>	<b>\$2,252,437</b>
411-000-000-554-90-49-00	BPA Conservation	\$885 *
	<b>411-000-000-554 Total</b>	<b>\$885</b>
411-000-000-594-33-60-00	PW Vehicle Replacement	\$258,152 *
411-000-000-594-33-64-00	Capital Outlay	\$25,000 *
	<b>411-000-000-594 Total</b>	<b>\$283,152</b>
	<b>411 Fund Total</b>	<b>\$2,536,474</b>
412-000-000-582-10-00-00	Light Deposit Refunds	\$10,000 *
	<b>412-000-000-582 Total</b>	<b>\$10,000</b>
	<b>412 Fund Total</b>	<b>\$10,000</b>
	<b>Grand Total</b>	<b>\$9,357,928</b>



# 2023 – 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. These funds account for City owned utilities of water, sewer, storm sewer and electric.

### FIDUCIARY FUND TYPES:

#### Custodial Funds (631-634)

These funds are used to account for 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 2023 is as follows:

FUND	2023 Estimated Beginning Balance	2023 Budgeted Revenues	2023 Budgeted Expenditures	2023 Estimated Ending Balance
001 Current Expense	\$691,654	\$3,882,842	\$4,038,875	\$535,621
101 Street	\$196,736	\$1,198,714	\$1,311,800	\$83,650
103 Cemetery	\$19,561	\$35,960	\$41,070	\$14,451
104 Economic Development	\$251,865	\$18,520	\$200	\$270,185
105 Civic Improvement	\$24,799	\$4,420	\$10,020	\$19,199
107 Criminal Justice Lo-Pop	\$17,471	\$3,225	\$5,020	\$15,676
301 REET I	\$377,880	\$61,200	\$300	\$438,780
302 REET II	\$338,383	\$61,200	\$300	\$399,283
401 Water-Sewer	\$333,274	\$1,551,533	\$1,777,280	\$107,527
403 Water-Sewer Hookups	\$892,839	\$62,750	\$100,700	\$854,889
410 Storm Sewer	\$93,070	\$68,610	\$34,750	\$126,930
411 Light	\$986,674	\$2,770,715	\$2,759,545	\$997,844
412 Light Deposits	\$28,750	\$15,000	\$12,000	\$31,750
<b>Totals</b>	<b>\$4,252,956</b>	<b>\$9,734,689</b>	<b>\$10,091,860</b>	<b>\$3,895,785</b>
<b>Total Budget Revenues &amp; Expenditures</b>	<b>\$13,987,645</b>		<b>\$13,987,645</b>	

## Employees, Salaries & Benefits

The City employs 16 Full-Time employees and 9 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 2023 is 8.7%.**

## 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 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.

Medical insurance rate increases for 2023 are between 4.5%-7%. Dental and Vision rates will not increase in 2023.

#### Property and Liability Insurance

The City of Sumas is a member of the Washington Cities Insurance Authority (WCIA) which provides liability, property, and auto insurance coverage. Insurance rate increases for 2023 are between 9%-40%.

#### Budget Highlights of Specific Funds for 2023

Flooding in November 2021 has significantly impacted the City, affecting our budget considerations. We are actively in the process of recovery, reconstruction, and planning for future mitigation.

#### 001 General Fund

- **Revenues**
  - Property Taxes (split between General Fund, Streets, Cemetery)
  - Utility Taxes & Franchise Fees – new franchise with Comcast-building infrastructure in 2022
  - Grants – Stonegarden-maybe ending, small amount available in 2022, Dept of Commerce, FEMA, MIL, TIB, WCIA
  - Charges for Services
    - Facility rentals, Passports, CPLs, Fingerprinting
- **Parks** (budget considerations)
  - Consider increasing User Fees or imposing Admission Tax
  - Summer Help – 2 positions in 2022, budgeting for 1 position in 2023
  - **Howard Bowen Event Center Project** – Phase 2 in progress additional 500 seats (DOC grant funds)
- **Expenses**
  - No New Police vehicle in 2023
  - Focus on Flood Recovery projects

#### 101 Streets

- **Revenues**
  - Property Taxes (split between General Fund, Streets, Cemetery)
  - Local Fuel Tax (starting to recover from COVID-19 Border Closure)
- **Expenses**
  - 2023 Street Improvements:
    - **Kneuman Rd & Sumas Ave Overlay** – Storm Damage 2017 & Additional Flood Damage in 2021 (FEMA funding)

- **Sidewalk repairs** – repairing various damaged sections around town, Post Office
- **Hovel Rd Culvert** – Superbowl Flood 2020 – Further damaged in Nov 2021 Flood
- **Focus on remaining Flood Damage Repairs (FEMA)**

### 103 Cemetery

- Property Taxes (split between General Fund, Streets, Cemetery)
- routine maintenance anticipated in 2023

### 104 Econ Dev. Fund

- **Economic Development Loan Funds available**

Funds are used to promote business retention in Industrial and Commercial districts

### 401, 410, 411 – Utilities

- **Storm Sewer (410)**
  - Rate was increased in 2021 – Proposing 5% increase for 2023
  - Storm line imaging in 2022 – waiting for results to plan repairs (FEMA)
- **Water (401)**
  - Last rate increase was in 2011 – Proposing 5% increase for 2023, 10% increase for Water Associations
  - Water Comp Plan Update needed in 2023
- **Sewer (401)**
  - Last rate increase was in 2020 – Proposing 5% increase for 2023
  - 2023 – complete panel upgrades at 2 more lift stations
  - Repair flood damages in 16 locations (FEMA)
- **Light (411)**
  - Last rate increase was in 2017 – Proposing 10% increase for 2023
  - Purchased power-new rate beginning Oct 2021-impact to us approx. 12.5% increase
  - Bob Mitchell upgrades estimate cost \$1.2M
  - Need to replace bucket trucks in near future
- **All Utilities** experience aging infrastructure, our goal is to budget for anticipated maintenance/repairs and factor those capital costs into our rate structures while trying to keep rates low for our customers

### 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.



## **ORDINANCE NO. 1795**

### **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023**

**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, 2023; and

**WHEREAS**, a notice was published that the City Council would meet on November 14, 2022 and November 28, 2022 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 public hearings at that time and place and did then consider the matter of the proposed budget for the fiscal year 2023; 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 2023 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 2023 is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document “2023 Adopted Annual Budget”, copies of which are on file in the office of the City Clerk.

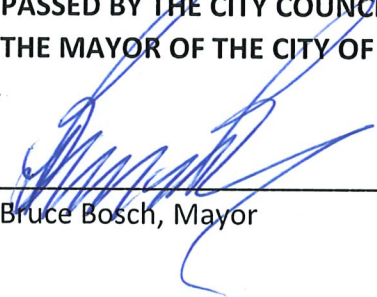
**SECTION 2.** Estimated resources, including fund balances for each separate fund of the City of Sumas, for the year 2023 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2023.

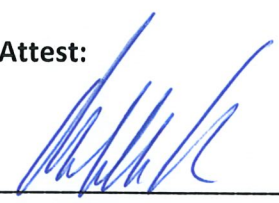
Fund	Estimated Revenues 2023 (Including Beginning Fund Balance)	Estimated Expenditures 2023	Estimated Ending Fund Balance 2023
001 Current Expense Fund	\$4,574,496	\$4,038,875	\$535,621
101 Street Fund	\$1,395,450	\$1,311,800	\$83,650
103 Cemetery Fund	\$55,521	\$41,070	\$14,451
104 Economic Development Fund	\$270,385	\$200	\$270,185
105 Civic Improvement Fund	\$29,219	\$10,020	\$19,199
107 Criminal Justice – Lo Pop. Fund	\$20,696	\$5,020	\$15,676
301 REET 1 Fund	\$439,080	\$300	\$438,780
302 REET 2 Fund	\$399,583	\$300	\$399,283
401 Water-Sewer Fund	\$1,884,807	\$1,777,280	\$107,527
403 Water-Sewer Hookups Fund	\$955,589	\$100,700	\$854,889
410 Storm Sewer Fund	\$161,680	\$34,750	\$126,930
411 Light Fund	\$3,757,389	\$2,759,545	\$997,844
412 Light Deposits	\$43,750	\$12,000	\$31,750
<b>Total All Funds</b>	<b>\$13,987,645</b>	<b>\$10,091,860</b>	<b>\$3,895,785</b>
<b>Total Expenditures w/ Ending Fund Balance</b>		<b>\$13,987,645</b>	

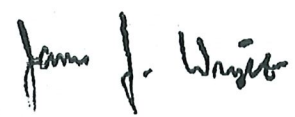
**SECTION 3.** The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditor’s Office and to the Association of Washington Cities.

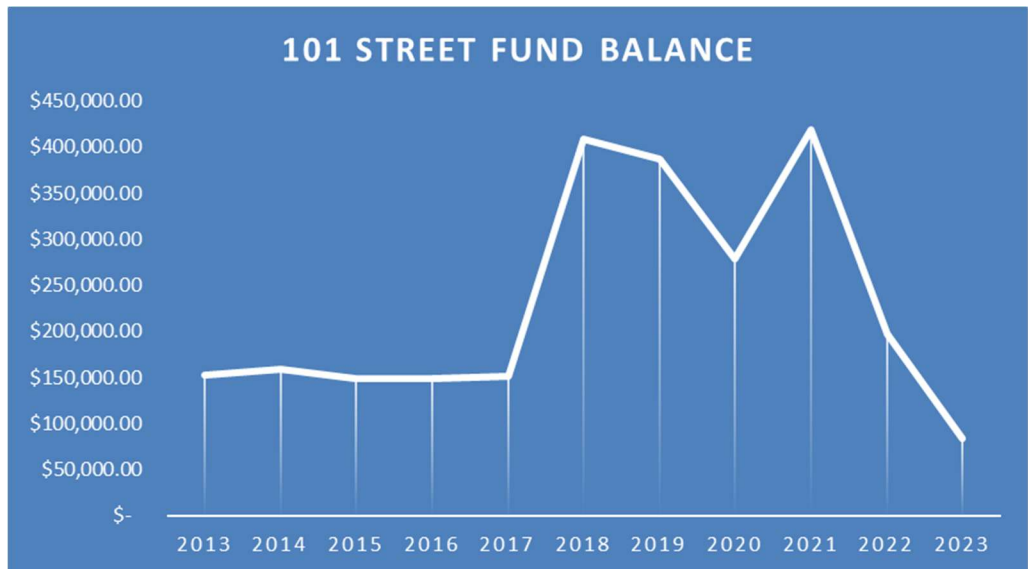
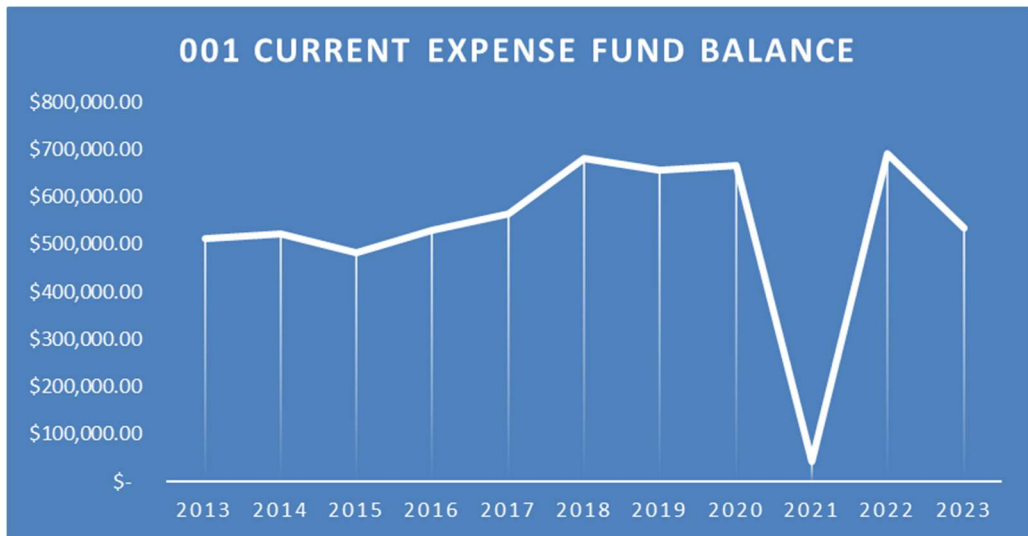
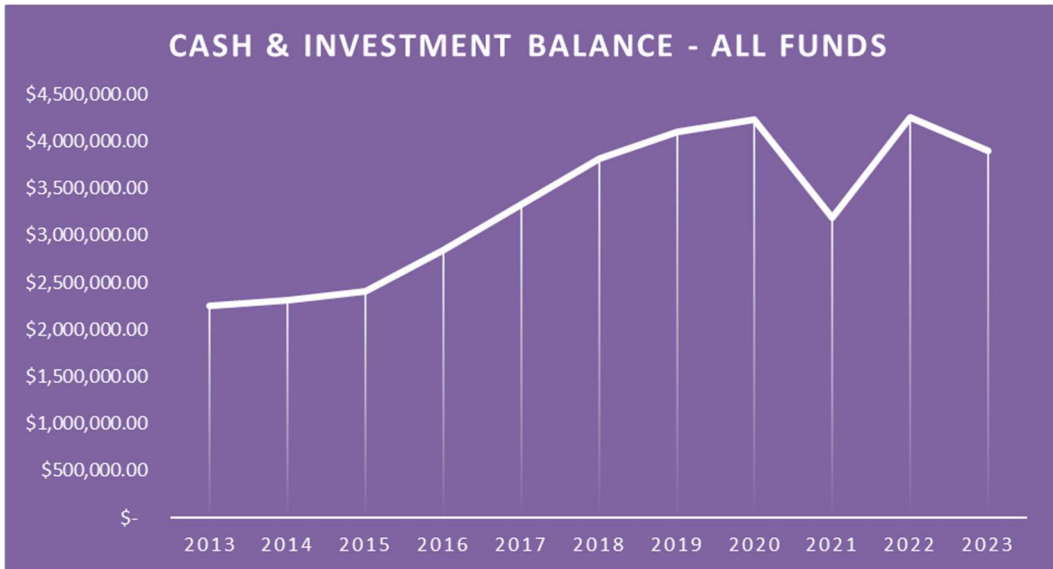
**SECTION 4.** Effective Date. This ordinance shall be in full force and take effect five days after its publication.

**PASSED BY THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, AND APPROVED BY THE MAYOR OF THE CITY OF SUMAS THIS 28<sup>th</sup> DAY OF NOVEMBER 2022.**

  
 \_\_\_\_\_  
 Bruce Bosch, Mayor

**Attest:**  
  
 \_\_\_\_\_  
 Michelle Quinn, City Clerk

**Approved as to form:**  
  
 \_\_\_\_\_  
 Jim Wright, City Attorney



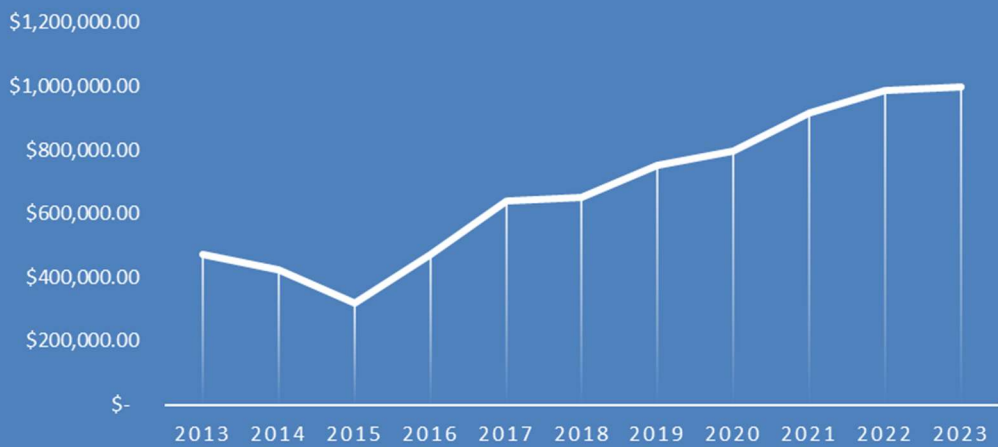
### 401 WATER SEWER FUND BALANCE



### 410 STORM SEWER FUND BALANCE



### 411 LIGHT FUND BALANCE



## Cash and Investment Fund Balance - 2023 Budget

Fund	2023 Est. Beginning Balance	2023 Budgeted Revenue	2023 Budgeted Expenditure	2023 Estimated Ending Balance
001 Current Expense	\$691,654	\$3,882,842	\$4,038,875	\$535,621
101 Street	\$196,736	\$1,198,714	\$1,311,800	\$83,650
103 Cemetery	\$19,561	\$35,960	\$41,070	\$14,451
104 Ec. Dev. Fund	\$251,865	\$18,520	\$200	\$270,185
105 Civic Imp	\$24,799	\$4,420	\$10,020	\$19,199
107 CJ Lo-Pop	\$17,471	\$3,225	\$5,020	\$15,676
301 REET I	\$377,880	\$61,200	\$300	\$438,780
302 REET II	\$338,383	\$61,200	\$300	\$399,283
401 Water-Sewer	\$333,274	\$1,551,533	\$1,777,280	\$107,527
403 Water-Sewer Hookups	\$892,839	\$62,750	\$100,700	\$854,889
410 Storm Sewer Fund	\$93,070	\$68,610	\$34,750	\$126,930
411 Light	\$986,674	\$2,770,715	\$2,759,545	\$997,844
412 Light Deposits	\$28,750	\$15,000	\$12,000	\$31,750
	<b>\$4,252,956</b>	<b>\$9,734,689</b>	<b>\$10,091,860</b>	<b>\$3,895,785</b>

# Revenue - 2023 Budget

Account Number	Description	2023 Budget
001-000-000-311-10-10-00	Property Tax - PILOT	\$50
001-000-000-311-11-00-00	Property Tax	\$639,000
001-000-000-313-11-00-00	Sales Tax	\$520,000
001-000-000-313-15-00-00	Public Safety/EMS	\$30,400
001-000-000-313-61-00-00	Natural Gas Tax/State	\$25,000
001-000-000-313-71-00-00	CJ Sales Tax	\$43,500
001-000-000-316-41-00-00	Light IN Lieu	\$158,000
001-000-000-316-42-00-00	Water IN Lieu	\$40,000
001-000-000-316-44-00-00	Sewer IN Lieu	\$62,000
001-000-000-316-45-00-00	Utility Tax/NVDGarbage	\$30,800
001-000-000-316-45-01-00	Utility Tax/Garbage Transfer RDS	\$26,000
001-000-000-316-46-00-00	UtilityTax/Natural Gas/CNG	\$8,500
001-000-000-316-47-00-00	Utility Tax/Phone	\$18,000
001-000-000-317-20-00-00	Local Leasehold Tax	\$15,500
001-000-000-321-30-00-00	Fireworks Permit	\$25
001-000-000-321-50-00-00	Meadowbrook Rights	\$24,000
001-000-000-321-60-00-00	Business License Fee	\$2,000
001-000-000-321-91-00-00	Franchise Fees	\$10,000
001-000-000-322-10-00-00	Building Permit Fees	\$40,000
001-000-000-322-30-00-00	Animal Licenses	\$350
001-000-000-322-90-00-00	Gun Permit Fees	\$800
001-000-000-322-90-00-01	Golf Cart Registration Fee	\$150
001-000-000-333-97-00-00	Federal Grant - FEMA	\$90,000
001-000-000-333-97-06-00	Stonegarden	\$10,000
001-000-000-334-01-80-00	State Military Dept Grant	\$5,000
001-000-000-334-01-80-01	State Military Dept Grant-LDRM	\$120,000
001-000-000-334-03-10-00	GMA/SMP Grants	\$25,000
001-000-000-334-04-20-01	Dept of Commerce-Event/Splash	\$309,000
001-000-000-336-06-51-00	DUI Cities	\$250
001-000-000-336-06-94-00	Liquor Excise Tax	\$11,936
001-000-000-336-06-95-00	Liquor Profits Tax	\$13,311
001-000-000-336-06-95-01	Liquor Tax/Border Town	\$25,755
001-000-000-341-70-00-00	Charges for Goods/Services	\$100
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$100
001-000-000-341-96-00-00	Personnel/Administrative Services	\$30,000
001-000-000-341-99-00-00	Passport Fees	\$8,500
001-000-000-342-10-00-00	Police Serv/Fingerprints	\$1,200
001-000-000-342-10-02-00	Police Services/Security	\$66,150
001-000-000-342-33-00-00	Probation Costs	\$8,000
001-000-000-342-36-00-00	Recovered Jail Costs	\$2,000
001-000-000-345-81-00-00	Planning/Zoning Fees	\$14,000
001-000-000-345-83-00-00	Plan Check Fees	\$20,000
001-000-000-347-30-00-00	User Fees - Facilities	\$6,000
001-000-000-347-30-01-00	Ballfield Prep Fees	\$1,000

001-000-000-347-30-02-00	Tournament/League Fees	\$1,500
001-000-000-347-30-03-00	Park Lighting Fees	\$300
001-000-000-347-30-04-00	Payment for Showers	\$20
001-000-000-347-90-00-00	Srs/Library/Gas/Garb/Supplies	\$1,200
001-000-000-347-90-01-00	Community Fundraisers	\$1,000
001-000-000-353-10-00-00	Fines & Forfeits	\$20,000
001-000-000-355-20-00-00	DUI Penalties/Fines	\$2,500
001-000-000-355-80-00-00	CT Fines	\$5,000
001-000-000-356-90-00-00	CNT Fines	\$2,500
001-000-000-356-90-00-01	Crime Prevention	\$300
001-000-000-356-90-00-02	DV - Collections	\$500
001-000-000-357-33-00-00	Recovered Attorney Fee	\$1,500
001-000-000-361-40-00-00	Sales Interest	\$600
001-000-000-361-40-10-00	Bank Interest	\$400
001-000-000-362-10-00-00	Equipment Rental	\$1,000
001-000-000-362-51-00-00	Space/Facility Leases	\$200
001-000-000-367-00-00-01	WCIA Training Reimbursement	\$1,200
001-000-000-369-10-00-00	Sale of Surplus	\$5,000
001-000-000-369-91-01-00	NSF Fees	\$120
001-000-000-395-20-00-00	Insurance Recoveries-Capital Assets	\$1,376,625
<b>001 Fund Total</b>		<b>\$3,882,842</b>
101-000-000-311-11-00-00	Property Tax	\$35,000
101-000-000-313-84-00-00	Local 1-Cent Fuel Tax	\$35,000
101-000-000-333-97-00-00	Federal Grant - FEMA	\$900,000
101-000-000-334-01-80-00	State Military Dept Grant	\$50,000
101-000-000-334-03-80-00	TIB Grant Funds	\$142,500
101-000-000-336-00-71-00	Multimodel Transportation	\$2,262
101-000-000-336-00-87-01	MV Fuel Tax	\$33,652
101-000-000-361-40-10-00	Bank Interest	\$300
<b>101 Fund Total</b>		<b>\$1,198,714</b>
103-000-000-311-11-00-00	Property Tax	\$30,000
103-000-000-343-60-00-00	Plot Purchase Fees	\$3,000
103-000-000-343-60-01-00	Plot Maintenance Fees	\$700
103-000-000-343-61-00-00	Headstone Setting Fees	\$900
103-000-000-361-40-10-00	Bank Interest	\$10
103-000-000-362-51-45-00	Land Rental	\$1,350
<b>103 Fund Total</b>		<b>\$35,960</b>
104-000-000-361-40-00-00	EDRF Loan Interest	\$1,145
104-000-000-361-40-10-00	Bank Interest	\$200
104-000-000-389-90-00-00	Principal Repayment EDRF	\$17,175
<b>104 Fund Total</b>		<b>\$18,520</b>
105-000-000-313-31-00-00	Motel/hotel Tax	\$4,400
105-000-000-361-40-10-00	Bank Interest	\$20
<b>105 Fund Total</b>		<b>\$4,420</b>
107-000-000-336-06-21-00	Criminal Justice-Lo-Pop	\$1,000
107-000-000-336-06-26-00	CJ - Special Programs	\$2,210
107-000-000-361-40-10-00	Bank Interest	\$15

	<b>107 Fund Total</b>	<b>\$3,225</b>
301-000-000-318-34-00-00	REET1 - First Quarter %	\$60,000
301-000-000-361-11-00-00	Investment Interest	\$1,000
301-000-000-361-40-10-00	Bank Interest	\$200
	<b>301 Fund Total</b>	<b>\$61,200</b>
302-000-000-318-35-00-00	REET2 - Second Quarter %	\$60,000
302-000-000-361-11-00-00	Investment Interest	\$1,000
302-000-000-361-40-10-00	Bank Interest	\$200
	<b>302 Fund Total</b>	<b>\$61,200</b>
401-000-000-333-97-00-00	Federal Grant - FEMA	\$225,000
401-000-000-334-01-80-00	State Military Dept Grant	\$12,500
401-000-000-343-40-00-00	Customer Rcts./Water	\$440,000
401-000-000-343-40-04-00	Charges/Goods or Services-Water	\$1,000
401-000-000-343-50-00-00	Consumer Rcts./Sewer	\$685,000
401-000-000-343-50-31-00	Sewer Non-Rev	\$90,000
401-000-000-346-20-00-00	Lab Fees/Analysis-Water	\$2,000
401-000-000-346-20-01-00	Lab Fees/Analysis-Sewer	\$2,500
401-000-000-361-40-10-00	Bank Interest	\$600
401-000-000-395-20-00-00	Insurance Recoveries - capital	\$92,933
	<b>401 Fund Total</b>	<b>\$1,551,533</b>
403-000-000-343-40-02-00	New Water Hookups	\$29,000
403-000-000-343-50-02-00	New Sewer Hookups	\$31,250
403-000-000-361-11-00-00	Investment Interest	\$2,000
403-000-000-361-40-10-00	Bank Interest	\$500
	<b>403 Fund Total</b>	<b>\$62,750</b>
410-000-000-333-97-00-00	Federal Grant - FEMA	\$27,000
410-000-000-334-01-80-00	State Military Dept Grant	\$1,500
410-000-000-343-10-00-00	Storm Sewer Fees	\$34,500
410-000-000-343-10-01-00	Storm Sewer Hookups	\$5,550
410-000-000-361-40-10-00	Bank Interest	\$60
	<b>410 Fund Total</b>	<b>\$68,610</b>
411-000-000-333-97-00-01	FEMA Public Assistance Grant	\$18,000
411-000-000-334-01-80-00	State Military Dept Grant	\$1,000
411-000-000-343-30-10-00	Customer Electric Rcts.	\$2,634,500
411-000-000-343-30-10-01	Temporary Electric Hookups	\$1,100
411-000-000-343-30-10-02	New Electric Hook-Ups	\$20,000
411-000-000-343-30-10-03	Electric Reconnects	\$2,000
411-000-000-343-30-10-04	Goods/Services/Electric	\$50,000
411-000-000-345-29-00-00	BPA Conservation	\$42,815
411-000-000-361-40-10-00	Bank Interest	\$800
411-000-000-367-00-00-00	Energy Assistance Donations	\$500
	<b>411 Fund Total</b>	<b>\$2,770,715</b>
412-000-000-382-10-00-00	Light Refundable Deposits	\$15,000
	<b>412 Fund Total</b>	<b>\$15,000</b>
	<b>Grand Total</b>	<b>\$9,734,689</b>



# Expenditure - 2023 Budget

Account Number	Description	2023 Budget
001-000-000-511-60-10-00	Legislative Salaries	\$9,000
001-000-000-511-60-20-00	Legislative Benefits	\$810
001-000-000-511-60-30-00	Legislative Supplies	\$3,000
001-000-000-511-60-41-00	Legislative Publication	\$4,000
001-000-000-511-60-41-01	Code Supplement	\$3,000
001-000-000-511-60-43-00	Travel/Training	\$500
	<b>001-000-000-511 Total</b>	<b>\$20,310</b>
001-000-000-512-50-10-00	Jud/Crt Clk/Judge Salaries	\$53,910
001-000-000-512-50-20-00	Judicial Benefits	\$18,415
001-000-000-512-50-31-00	Judicial/court Supplies	\$2,000
001-000-000-512-50-41-00	Judicial/Crt Appt'd Atty.	\$16,000
001-000-000-512-50-41-01	Prof Serv./Witness/Jury	\$26,000
	<b>001-000-000-512 Total</b>	<b>\$116,325</b>
001-000-000-513-10-10-00	Executive Salary	\$8,100
001-000-000-513-10-20-00	Executive Benefits	\$700
001-000-000-513-10-49-00	Expense For Mayor	\$2,500
	<b>001-000-000-513 Total</b>	<b>\$11,300</b>
001-000-000-514-20-10-00	F/A Salaries	\$73,650
001-000-000-514-20-20-00	F/A Benefits	\$21,950
001-000-000-514-20-31-00	Office Supplies	\$500
001-000-000-514-20-43-00	Travel & Training	\$2,000
001-000-000-514-20-49-00	Banking Fees	\$2,000
001-000-000-514-20-49-01	F/A Dues	\$300
001-000-000-514-23-41-00	F/A State Auditor	\$20,000
001-000-000-514-23-49-00	AWC	\$2,900
001-000-000-514-40-40-00	F/A Election Costs	\$2,500
	<b>001-000-000-514 Total</b>	<b>\$125,800</b>
001-000-000-515-31-41-00	City Attorney Fees	\$35,000
	<b>001-000-000-515 Total</b>	<b>\$35,000</b>
001-000-000-518-10-40-10	Personnel Services	\$100,000
001-000-000-518-20-42-00	Communications	\$4,500
001-000-000-518-20-44-00	COS Dues/Assessments	\$2,000
001-000-000-518-20-47-00	City Bldgs. Power	\$1,500
001-000-000-518-20-48-00	Maintenance	\$4,000
001-000-000-518-30-10-00	Custodial Salaries	\$4,650
001-000-000-518-30-20-00	Custodial Benefits	\$450
001-000-000-518-30-30-00	Central Supplies	\$5,000
001-000-000-518-30-41-00	Fire Systems/Security/Safety	\$500
001-000-000-518-30-41-01	Pest Control/City Buildings	\$250
001-000-000-518-30-46-00	Insurance & Bonds	\$21,333
001-000-000-518-40-41-00	Professional Services	\$60,000
001-000-000-518-40-43-00	Travel Expense	\$500

001-000-000-518-40-47-00	Garbage/Supplies/Library	\$500
001-000-000-518-90-49-00	WCOG Dues	\$1,200
	<b>001-000-000-518 Total</b>	<b>\$206,383</b>
001-000-000-521-20-10-00	Police Salaries	\$626,475
001-000-000-521-20-10-01	Stonegarden OT	\$10,000
001-000-000-521-20-20-00	Police Benefits	\$280,535
001-000-000-521-20-20-01	Uniform Expense	\$4,500
001-000-000-521-20-30-00	Supplies	\$10,000
001-000-000-521-20-32-00	Fuel Consumption	\$22,000
001-000-000-521-20-33-00	Sm Tools/Equip	\$17,900
001-000-000-521-20-40-00	Professional Services	\$5,000
001-000-000-521-20-40-01	NW Technology Support	\$11,000
001-000-000-521-20-40-02	Dispatch	\$48,881
001-000-000-521-20-41-00	Communications	\$15,000
001-000-000-521-20-48-00	Maintenance & Repairs	\$15,000
001-000-000-521-20-49-00	Dues/Memberships	\$5,800
001-000-000-521-20-49-01	CBP Seizure Expend	\$7,290
001-000-000-521-40-42-00	Travel Expense	\$2,000
001-000-000-521-40-49-00	Education & Training	\$8,050
001-000-000-521-50-46-00	Insurance & Bonds	\$29,520
	<b>001-000-000-521 Total</b>	<b>\$1,118,951</b>
001-000-000-522-20-40-01	Public Safety/EMS	\$20,400
001-000-000-522-20-49-00	Fire District Agreement	\$240,000
	<b>001-000-000-522 Total</b>	<b>\$260,400</b>
001-000-000-523-30-49-00	Probation Services	\$23,000
001-000-000-523-50-49-00	Jail Services	\$25,000
	<b>001-000-000-523 Total</b>	<b>\$48,000</b>
001-000-000-524-20-10-00	Building Salaries	\$27,740
001-000-000-524-20-20-00	Building Benefits	\$15,620
001-000-000-524-20-40-00	Building Inspection	\$5,000
	<b>001-000-000-524 Total</b>	<b>\$48,360</b>
001-000-000-525-10-49-00	Emergency Services	\$6,254
001-000-000-525-30-30-00	Disaster Recovery	\$1,518,383
001-000-000-525-60-49-00	Disaster Preparedness	\$20,000
	<b>001-000-000-525 Total</b>	<b>\$1,544,637</b>
001-000-000-554-30-49-00	Animal Control	\$1,000
001-000-000-554-90-40-00	NW Clean Air Agency	\$870
	<b>001-000-000-554 Total</b>	<b>\$1,870</b>
001-000-000-558-60-40-00	Planning Services	\$20,000
001-000-000-558-60-41-01	PS/Plan Check Fees	\$5,000
001-000-000-558-60-41-05	Land Use/SMP/UGA/Comp/GMA	\$25,000
	<b>001-000-000-558 Total</b>	<b>\$50,000</b>
001-000-000-566-00-44-00	2% LP/Substance Abuse Treatment	\$1,200
	<b>001-000-000-566 Total</b>	<b>\$1,200</b>
001-000-000-572-50-40-00	Library Expense	\$3,300
	<b>001-000-000-572 Total</b>	<b>\$3,300</b>
001-000-000-573-90-30-00	Holiday/Festive Occasions	\$3,000

001-000-000-573-90-31-00	Community Fundraisers	\$1,200
	<b>001-000-000-573 Total</b>	<b>\$4,200</b>
001-000-000-575-50-49-01	Senior/Community Center	\$3,300
001-000-000-575-50-49-02	Historical Society	\$4,000
	<b>001-000-000-575 Total</b>	<b>\$7,300</b>
001-000-000-576-40-31-00	Ballfield Supplies	\$1,000
001-000-000-576-40-32-00	Ballfield - Fuel/Propane	\$500
001-000-000-576-40-48-02	Maintenance-Ballfields	\$7,000
001-000-000-576-80-10-00	Park Salaries	\$23,130
001-000-000-576-80-20-00	Park Benefits	\$7,250
001-000-000-576-80-31-00	Material/Supplies	\$10,000
001-000-000-576-80-46-00	Insurance & Bonds	\$8,720
001-000-000-576-80-48-00	Maintenance-Parks	\$12,000
	<b>001-000-000-576 Total</b>	<b>\$69,600</b>
001-000-000-594-18-64-00	CO/ General Gov't.	\$27,000
001-000-000-594-21-60-00	Patrol Car Replacement	\$0
001-000-000-594-76-60-00	PW Vehicle Replacement	\$0
001-000-000-594-76-63-01	Parks Capital Outlay	\$309,000
001-000-000-594-76-63-02	Parks Capital Outlay - Spray Park	\$29,939
	<b>001-000-000-594 Total</b>	<b>\$365,939</b>
	<b>001 Fund Total</b>	<b>\$4,038,875</b>
101-000-000-542-30-10-00	Street Salaries	\$57,300
101-000-000-542-30-20-00	Benefits	\$24,300
101-000-000-542-30-48-00	Roadway-Maintenance	\$15,000
101-000-000-542-30-48-01	Equip Maint & Repairs	\$8,000
101-000-000-542-61-48-00	Sidewalks	\$2,000
101-000-000-542-63-00-00	Street Lighting	\$5,000
101-000-000-542-64-48-00	Traffic Control Devices	\$1,000
101-000-000-542-66-48-00	Snow & Ice	\$8,000
101-000-000-542-67-48-00	Street Sweeping	\$9,000
	<b>101-000-000-542 Total</b>	<b>\$129,600</b>
101-000-000-543-30-31-00	Materials/Supplies	\$5,000
101-000-000-543-30-46-00	Insurance & Bonds	\$2,000
101-000-000-543-30-48-00	Equipment/Maintenance	\$5,000
101-000-000-543-30-49-00	Bank Fees	\$200
	<b>101-000-000-543 Total</b>	<b>\$12,200</b>
101-000-000-594-42-63-00	Street Capital Outlay	\$10,000
	<b>101-000-000-594 Total</b>	<b>\$10,000</b>
101-000-000-595-30-60-00	Storm Damage Repairs	\$1,000,000
101-000-000-595-61-60-01	Sidewalks-Capital Expenditures	\$10,000
101-000-000-595-63-00-00	TIB Grant Funds	\$150,000
	<b>101-000-000-595 Total</b>	<b>\$1,160,000</b>
	<b>101 Fund Total</b>	<b>\$1,311,800</b>
103-000-000-536-10-10-00	Cemetery Salaries	\$22,100
103-000-000-536-10-20-00	Benefits	\$11,600
103-000-000-536-10-41-00	Professional Services	\$2,500
103-000-000-536-20-31-00	Materials & Supplies	\$2,000

103-000-000-536-20-44-00	COS Dues/Assessments	\$50
103-000-000-536-20-46-00	Insurance & Bonds	\$800
103-000-000-536-20-48-00	Equipment/Maintenance	\$2,000
103-000-000-536-20-49-00	Bank Fees	\$20
	<b>103-000-000-536 Total</b>	<b>\$41,070</b>
	<b>103 Fund Total</b>	<b>\$41,070</b>
104-000-000-558-70-49-00	Bank Fees	\$200
	<b>104-000-000-558 Total</b>	<b>\$200</b>
	<b>104 Fund Total</b>	<b>\$200</b>
105-000-000-557-30-41-00	Tourism Expenditures	\$10,000
105-000-000-557-30-49-00	Bank Fees	\$20
	<b>105-000-000-557 Total</b>	<b>\$10,020</b>
	<b>105 Fund Total</b>	<b>\$10,020</b>
107-000-000-521-30-41-00	DV Specialist	\$5,000
107-000-000-521-30-49-00	Bank Fees	\$20
	<b>107-000-000-521 Total</b>	<b>\$5,020</b>
	<b>107 Fund Total</b>	<b>\$5,020</b>
301-000-000-514-20-49-00	Bank Fees	\$300
	<b>301-000-000-514 Total</b>	<b>\$300</b>
	<b>301 Fund Total</b>	<b>\$300</b>
302-000-000-514-20-49-00	Bank Fees	\$300
	<b>302-000-000-514 Total</b>	<b>\$300</b>
	<b>302 Fund Total</b>	<b>\$300</b>
401-000-000-534-10-10-00	Water Salaries	\$231,635
401-000-000-534-10-20-00	Benefits	\$113,145
401-000-000-534-20-44-00	COS Dues/Assessments	\$300
401-000-000-534-34-31-00	Office/Operating Supplies	\$3,000
401-000-000-534-34-31-01	Materials/Supplies	\$35,000
401-000-000-534-34-32-00	Fuel Consumption	\$7,500
401-000-000-534-34-41-00	Professional Services	\$10,000
401-000-000-534-34-41-01	Water Analysys	\$7,500
401-000-000-534-34-41-02	Security	\$13,230
401-000-000-534-34-42-00	Communications	\$10,000
401-000-000-534-34-43-00	Travel Expense	\$1,500
401-000-000-534-34-44-00	Tax Commission	\$12,500
401-000-000-534-34-44-01	Dept of Health	\$1,500
401-000-000-534-34-46-00	Insurance	\$16,000
401-000-000-534-34-47-00	City Bldgs. Power	\$1,000
401-000-000-534-34-47-01	Pump Power	\$35,000
401-000-000-534-34-47-03	Water IN Lieu of	\$42,000
401-000-000-534-34-48-00	Maintenance & Repair	\$15,000
401-000-000-534-34-49-01	Bank Fees-Water	\$4,500
	<b>401-000-000-534 Total</b>	<b>\$560,310</b>
401-000-000-535-10-10-00	Sewer Salaries	\$197,260
401-000-000-535-10-20-00	Benefits	\$84,950
401-000-000-535-20-44-00	COS Dues/Assessments	\$300
401-000-000-535-35-31-00	Office Supplies	\$3,000

401-000-000-535-35-31-01	Materials/Supplies	\$15,000
401-000-000-535-35-31-02	Sewer Non-Expenditures	\$90,000
401-000-000-535-35-32-00	Fuel Consumption	\$7,000
401-000-000-535-35-41-00	Professional Services	\$5,000
401-000-000-535-35-41-01	Sewer Expenses/Analysis	\$5,000
401-000-000-535-35-41-02	Security	\$35,060
401-000-000-535-35-42-00	Communications	\$8,000
401-000-000-535-35-43-00	Travel Expense	\$500
401-000-000-535-35-44-00	Tax Commission	\$28,000
401-000-000-535-35-46-00	Insurance	\$16,900
401-000-000-535-35-47-00	City Bldgs. Power	\$1,000
401-000-000-535-35-47-01	Pump Power	\$3,500
401-000-000-535-35-47-03	Sewer-IN Lieu of	\$66,000
401-000-000-535-35-48-00	Maintenance/Repairs	\$15,000
401-000-000-535-35-48-01	Contract/Sewer Bills	\$380,000
401-000-000-535-35-49-00	Bank Fees-Sewer	\$5,500
	<b>401-000-000-535 Total</b>	<b>\$966,970</b>
401-000-000-594-34/35	Storm Damage Repairs	\$250,000
	<b>401-000-000-594 Total</b>	<b>\$250,000</b>
	<b>401 Fund Total</b>	<b>\$1,777,280</b>
403-000-000-534-34-49-00	Bank Fees-Water	\$350
	<b>403-000-000-534 Total</b>	<b>\$350</b>
403-000-000-535-35-49-00	Bank Fees-Sewer	\$350
	<b>403-000-000-535 Total</b>	<b>\$350</b>
403-000-000-594-34-64-00	C.O. Water	\$75,000
403-000-000-594-35-64-00	C.O. Sewer	\$25,000
	<b>403-000-000-594 Total</b>	<b>\$100,000</b>
	<b>403 Fund Total</b>	<b>\$100,700</b>
410-000-000-531-20-44-00	COS Dues/Assessments	\$50
410-000-000-531-20-46-00	Insurance	\$20
410-000-000-531-20-49-00	Bank Fees	\$50
410-000-000-531-38-48-00	Storm Sewer Expenses	\$30,000
410-000-000-531-38-48-01	Security	\$4,630
	<b>410-000-000-531 Total</b>	<b>\$34,750</b>
	<b>410 Fund Total</b>	<b>\$34,750</b>
411-000-000-533-10-11-00	Light Salaries	\$375,300
411-000-000-533-10-20-00	Benefits / Electric	\$180,200
411-000-000-533-20-44-00	COS Dues/Assessments	\$350
411-000-000-533-20-49-00	Bank Fees	\$7,500
411-000-000-533-33-31-00	Office & Operating Supplies	\$5,000
411-000-000-533-33-31-01	Materials & Supplies	\$200,000
411-000-000-533-33-32-00	Fuel Consumption	\$11,000
411-000-000-533-33-33-00	Purchased Power	\$1,550,000
411-000-000-533-33-41-00	Professional Services	\$20,000
411-000-000-533-33-41-01	Security	\$13,230
411-000-000-533-33-42-00	Communication	\$13,000
411-000-000-533-33-43-00	Travel/Training Expense	\$10,000

411-000-000-533-33-44-00	Power Tax Com.	\$105,000
411-000-000-533-33-46-00	Insurance & Bonds	\$17,500
411-000-000-533-33-47-00	City Bldgs. Power	\$2,000
411-000-000-533-33-47-01	Cogen Power	\$20,000
411-000-000-533-33-47-03	Light -IN Lieu	\$153,650
411-000-000-533-33-48-00	Maintenance & Repairs	\$20,000
411-000-000-533-33-49-00	NW Public Power Dues	\$3,000
	<b>411-000-000-533 Total</b>	<b>\$2,706,730</b>
411-000-000-554-90-49-00	BPA Conservation	\$32,815
	<b>411-000-000-554 Total</b>	<b>\$32,815</b>
411-000-000-594-33-64-00	Capital Outlay	\$20,000
	<b>411-000-000-594 Total</b>	<b>\$20,000</b>
	<b>411 Fund Total</b>	<b>\$2,759,545</b>
412-000-000-582-10-00-00	Light Deposit Refunds	\$12,000
	<b>412-000-000-582 Total</b>	<b>\$12,000</b>
	<b>412 Fund Total</b>	<b>\$12,000</b>
	<b>Grand Total</b>	<b>\$10,091,860</b>

# Cash and Inv Balance History 10-years

2013-2023

Fund	2013 Actual Ending Balance	2014 Actual Ending Balance	2015 Actual Ending Balance	2016 Actual Ending Balance	2017 Actual Ending Balance	2018 Actual Ending Balance	2019 Actual Ending Balance	2020 Actual Ending Balance	2021 Actual Ending Balance	2022 Estimated Ending Balance	2023 Budgeted Ending Balance
001 Current Expense	\$512,413	\$521,800	\$482,570	\$530,245	\$565,541	\$680,728	\$657,141	\$666,362	\$41,590	\$691,654	\$535,621
101 Street	\$153,196	\$159,124	\$148,595	\$148,612	\$151,318	\$409,073	\$387,519	\$278,765	\$418,852	\$196,736	\$83,650
103 Cemetery	\$27,716	\$27,705	\$56,023	\$43,275	\$26,380	\$23,155	\$1,947	\$24,851	\$16,262	\$19,561	\$14,451
104 Ec. Dev. Fund	\$103,296	\$143,001	\$172,868	\$77,893	\$94,002	\$164,575	\$235,148	\$300,246	\$225,168	\$251,865	\$270,185
105 Civic Imp	\$14,419	\$14,682	\$14,611	\$14,891	\$15,491	\$14,599	\$18,340	\$21,047	\$23,656	\$24,799	\$19,199
107 CJ Lo-Pop	\$22,069	\$23,157	\$24,203	\$25,203	\$24,403	\$23,603	\$20,633	\$20,361	\$17,919	\$17,471	\$15,676
301 REET I	\$113,374	\$124,298	\$144,895	\$171,863	\$205,126	\$149,940	\$200,638	\$248,323	\$316,029	\$377,880	\$438,780
302 REET II	\$80,567	\$91,442	\$111,974	\$138,942	\$172,205	\$117,019	\$166,588	\$211,541	\$276,538	\$338,383	\$399,283
401 Water-Sewer	\$496,387	\$507,757	\$605,061	\$755,366	\$929,645	\$987,447	\$944,253	\$855,755	\$675,856	\$333,274	\$107,527
403 Water-Sewer Hookups	\$190,119	\$217,673	\$248,083	\$367,893	\$403,370	\$487,500	\$606,779	\$712,985	\$817,668	\$892,839	\$854,889
410 Storm Sewer Fund	\$31,319	\$19,654	\$31,944	\$44,864	\$61,057	\$72,485	\$73,008	\$51,036	\$58,312	\$93,070	\$126,930
411 Light	\$471,600	\$424,693	\$318,639	\$470,872	\$641,279	\$649,707	\$751,054	\$795,134	\$915,117	\$986,674	\$997,844
412 Light Deposits	\$0	\$0	\$0	\$0	\$0	\$38,400	\$38,030	\$41,775	\$38,250	\$28,750	\$31,750
	<b>\$2,216,474</b>	<b>\$2,274,986</b>	<b>\$2,359,465</b>	<b>\$2,789,920</b>	<b>\$3,289,816</b>	<b>\$3,818,233</b>	<b>\$4,101,079</b>	<b>\$4,228,181</b>	<b>\$3,841,217</b>	<b>\$4,252,956</b>	<b>\$3,895,785</b>

# Revenue - 6 year History - 2023 Budget

Account Number	Description	2016	2017	2018	2019	2020	2021	2022 Est Ending	2023 Budget
001-000-000-311-10-10-00	Property Tax - PILOT	\$0	\$0	\$0	\$0	\$43	\$43	\$0	\$50
001-000-000-311-11-00-00	Property Tax	\$553,560	\$548,791	\$540,102	\$531,913	\$532,807	\$596,120	\$617,870	\$639,000
001-000-000-313-11-00-00	Sales Tax	\$246,252	\$297,762	\$320,694	\$398,932	\$341,066	\$451,571	\$599,825	\$520,000
001-000-000-313-15-00-00	Public Safety/EMS	\$6,581	\$6,729	\$7,322	\$23,029	\$22,234	\$26,588	\$30,649	\$30,400
001-000-000-313-61-00-00	Natural Gas Tax/State	\$0	\$8,167	\$11,853	\$18,324	\$15,568	\$16,230	\$25,483	\$25,000
001-000-000-313-71-00-00	CJ Sales Tax	\$25,136	\$27,937	\$30,758	\$32,044	\$31,263	\$37,992	\$43,652	\$43,500
001-000-000-316-41-00-00	Light IN Lieu	\$136,676	\$122,058	\$165,699	\$137,963	\$136,830	\$137,979	\$143,700	\$158,000
001-000-000-316-42-00-00	Water IN Lieu	\$36,425	\$30,218	\$41,986	\$38,288	\$41,536	\$39,953	\$37,354	\$40,000
001-000-000-316-44-00-00	Sewer IN Lieu	\$50,222	\$44,617	\$63,788	\$53,714	\$57,696	\$61,600	\$59,288	\$62,000
001-000-000-316-45-00-00	Utility Tax/NVDGarbage	\$19,522	\$52,789	\$22,671	\$25,297	\$25,724	\$27,899	\$49,048	\$30,800
001-000-000-316-45-01-00	Utility Tax/Garbage Transfer RDS	\$0	\$0	\$23,293	\$25,013	\$24,769	\$25,996	\$22,263	\$26,000
001-000-000-316-46-00-00	UtilityTax/Natural Gas/CNG	\$891	\$5,484	\$4,185	\$5,528	\$4,593	\$4,957	\$8,274	\$8,500
001-000-000-316-47-00-00	Utility Tax/Phone	\$26,194	\$27,006	\$23,838	\$26,243	\$23,408	\$18,975	\$17,852	\$18,000
001-000-000-317-20-00-00	Local Leasehold Tax	\$12,325	\$13,407	\$14,150	\$14,347	\$14,340	\$14,464	\$14,454	\$15,500
001-000-000-321-30-00-00	Fireworks Permit	\$25	\$25	\$0	\$25	\$0	\$25	\$25	\$25
001-000-000-321-70-00-00	Amuse Device Licenses	\$75	\$75	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-321-50-00-00	Meadowbrook Rights	\$0	\$0	\$36,794	\$25,068	\$24,522	\$22,000	\$26,387	\$24,000
001-000-000-321-60-00-00	Business License Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$2,067	\$2,000
001-000-000-321-91-00-00	Franchise Fees	\$0	\$0	\$0	\$0	\$1,020	\$3,469	\$7,499	\$10,000
001-000-000-322-10-00-00	Building Permit Fees	\$50,941	\$49,393	\$54,488	\$92,790	\$87,623	\$55,118	\$45,617	\$40,000
001-000-000-322-30-00-00	Animal Licenses	\$430	\$285	\$265	\$360	\$140	\$265	\$150	\$350
001-000-000-322-90-00-00	Gun Permit Fees	\$552	\$392	\$533	\$792	\$542	\$790	\$776	\$800
001-000-000-322-90-00-01	Golf Cart Registration Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$150
001-000-000-332-92-10-00	ARPA-Coronavirus Recovery Funds	\$0	\$0	\$0	\$0	\$0	\$214,315	\$214,315	\$0
001-000-000-333-21-00-01	CARES ACT-AOC Pass-Thru	\$0	\$0	\$0	\$0	\$3,207	\$0	\$0	\$0
001-000-000-333-21-99-90	DOC-Coronavirus Relief Grant	\$0	\$0	\$0	\$0	\$68,500	\$0	\$0	\$0
001-000-000-333-97-00-00	Federal Grant - FEMA	\$0	\$0	\$0	\$0	\$0	\$11,642	\$473,534	\$90,000
001-000-000-333-97-06-00	Stonegarden	\$14,082	\$41,207	\$34,829	\$38,002	\$45,234	\$30,168	\$64,535	\$10,000
001-000-000-334-01-80-00	State Military Dept Grant	\$0	\$0	\$0	\$0	\$0	\$1,695	\$23,497	\$5,000
001-000-000-334-01-80-01	State Military Dept Grant-LDRM	\$0	\$0	\$0	\$0	\$0	\$0	\$11,965	\$120,000
001-000-000-334-03-10-00	GMA/SMP Grants	\$5,000	\$0	\$0	\$0	\$850	\$10,333	\$0	\$25,000
001-000-000-334-04-20-00	Buildable Lands Review	\$0	\$0	\$100	\$5,770	\$4,969	\$4,658	\$0	\$0
001-000-000-334-04-20-01	Dept of Commerce-Event/Splash	\$0	\$0	\$0	\$0	\$353,546	\$372,032	\$1,204,482	\$309,000
001-000-000-335-04-01-00	LE & CJ Leg One Time Cost	\$0	\$0	\$0	\$0	\$0	\$6,951	\$0	\$0
001-000-000-336-06-26-00	CJ Special Programs (moved to 107)	\$1,473	\$1,557	\$1,647	\$1,715	\$0	\$0	\$0	\$0
001-000-000-336-06-51-00	DUI Cities	\$229	\$230	\$232	\$222	\$233	\$272	\$199	\$250
001-000-000-336-06-94-00	Liquor Excise Tax	\$14,215	\$14,939	\$15,555	\$16,855	\$18,696	\$19,523	\$19,012	\$11,936
001-000-000-336-06-95-00	Liquor Profits Tax	\$12,637	\$12,808	\$13,017	\$12,961	\$12,875	\$13,155	\$13,496	\$13,311
001-000-000-336-06-95-01	Liquor Tax/Border Town	\$25,754	\$25,754	\$25,754	\$25,754	\$25,754	\$25,754	\$25,754	\$25,755
001-000-000-337-00-00-01	WA ST CJTC Reimbursement	\$0	\$0	\$0	\$4,540	\$0	\$0	\$0	\$0



001-000-000-337-00-00-02	AOC Technology Agreement	\$0	\$0	\$0	\$0	\$0	\$1,700	\$0	\$0
001-000-000-337-00-00-03	WCIA Risk Reduction Grant	\$0	\$0	\$0	\$0	\$0	\$7,399	\$0	\$0
001-000-000-341-43-00-00	CC Processing Fees	\$0	\$0	\$0	\$0	\$428	\$6,698	\$6,860	\$0
001-000-000-341-70-00-00	Charges for Goods/Services	\$0	\$0	\$474	\$2	\$21	\$1,355	\$79	\$100
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$0	\$0	\$0	\$89	\$0	\$216	\$0	\$100
001-000-000-341-96-00-00	Personnel/Administrative Services	\$17,753	\$22,744	\$21,317	\$36,070	\$30,769	\$31,433	\$19,490	\$30,000
001-000-000-341-99-00-00	Passport Fees	\$2,925	\$5,225	\$5,125	\$6,615	\$6,265	\$13,875	\$6,075	\$8,500
001-000-000-342-10-00-00	Police Serv/Fingerprints	\$1,710	\$380	\$390	\$1,140	\$1,120	\$1,815	\$335	\$1,200
001-000-000-342-10-01-00	Local Seizure Fund	\$0	\$0	\$752	\$0	\$0	\$0	\$0	\$0
001-000-000-342-10-02-00	Police Services/Security	\$0	\$0	\$0	\$0	\$62,080	\$46,560	\$71,924	\$66,150
001-000-000-342-33-00-00	Probation Costs	\$12,885	\$14,507	\$14,989	\$15,551	\$9,796	\$10,721	\$3,769	\$8,000
001-000-000-342-36-00-00	Recovered Jail Costs	\$11,023	\$6,929	\$4,862	\$5,179	\$4,776	\$2,167	\$2,044	\$2,000
001-000-000-345-81-00-00	Planning/Zoning Fees	\$10,858	\$14,148	\$10,674	\$16,125	\$11,864	\$16,689	\$6,593	\$14,000
001-000-000-345-83-00-00	Plan Check Fees	\$20,266	\$22,230	\$30,057	\$41,461	\$49,241	\$33,714	\$21,366	\$20,000
001-000-000-347-30-00-00	User Fees - Facilities	\$3,319	\$2,613	\$2,605	\$3,293	(\$886)	\$3,595	\$4,985	\$6,000
001-000-000-347-30-01-00	Ballfield Prep Fees	\$988	\$1,288	\$1,175	\$938	\$0	\$1,663	\$850	\$1,000
001-000-000-347-30-02-00	Tournament/League Fees	\$1,140	\$1,470	\$1,440	\$1,410	\$0	\$150	\$0	\$1,500
001-000-000-347-30-03-00	Park Lighting Fees	\$260	\$360	\$285	\$255	\$0	\$8	\$0	\$300
001-000-000-347-30-04-00	Payment for Showers	\$28	\$56	\$42	\$28	\$0	\$11	\$6	\$20
001-000-000-347-90-00-00	Srs/Library/Gas/Garb/Supplies	\$706	\$1,046	\$885	\$830	\$1,121	\$1,171	\$172	\$1,200
001-000-000-347-90-01-00	Community Fundraisers	\$1,854	\$160	\$3,736	\$1,543	\$917	\$1,082	\$870	\$1,000
001-000-000-353-10-00-00	Fines & Forfeits	\$33,549	\$38,998	\$45,044	\$45,596	\$28,709	\$13,522	\$14,638	\$20,000
001-000-000-355-20-00-00	DUI Penalties/Fines	\$2,796	\$2,860	\$1,154	\$2,196	\$1,682	\$2,529	\$2,421	\$2,500
001-000-000-355-80-00-00	CT Fines	\$8,707	\$4,658	\$4,101	\$4,616	\$3,625	\$5,916	\$3,808	\$5,000
001-000-000-356-90-00-00	CNT Fines	\$5,267	\$2,037	\$3,070	\$700	\$1,688	\$1,512	\$2,427	\$2,500
001-000-000-356-90-00-01	Crime Prevention	\$264	\$339	\$442	\$365	\$31	\$284	\$207	\$300
001-000-000-356-90-00-02	DV - Collections	\$118	\$302	\$261	\$459	\$323	\$327	\$482	\$500
001-000-000-357-33-00-00	Recovered Attorney Fee	\$2,840	\$2,296	\$2,378	\$1,411	\$1,180	\$963	\$45	\$1,500
001-000-000-361-40-00-00	Sales Interest	\$167	\$275	\$481	\$808	\$530	\$283	\$516	\$600
001-000-000-361-40-10-00	Bank Interest	\$288	\$1,144	\$1,142	\$1,030	\$205	\$411	\$239	\$400
001-000-000-362-10-00-00	Equipment Rental	\$1,974	\$3,178	\$1,396	\$1,210	\$205	\$0	\$1,025	\$1,000
001-000-000-362-51-00-00	Space/Facility Leases	\$0	\$75	\$50	\$0	\$50	\$175	\$75	\$200
001-000-000-367-00-00-01	WCIA Training Reimbursement	\$0	\$0	\$0	\$0	\$650	\$535	\$1,014	\$1,200
001-000-000-367-10-00-00	Energy Assistance Donations	\$0	\$0	\$1,211	\$373	\$0	\$0	\$120	\$0
001-000-000-367-10-00-01	Public Assistance Donations	\$0	\$0	\$0	\$0	\$820	\$150	\$7,000	\$0
001-000-000-367-30-00-00	BNSF Foundation Flood Relief	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0
001-000-000-369-10-00-00	Sale of Surplus	\$0	\$0	\$0	\$0	\$12,709	\$5,700	\$150	\$5,000
001-000-000-369-40-00-01	Judgements & Settlements	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
001-000-000-369-20-00-00	Unclaimed Property	\$0	\$0	\$0	\$0	\$0	\$80	\$0	\$0
001-000-000-369-81-00-00	Cashier/Over/Under	\$21	\$0	\$0	\$1,100	\$2	(\$1)	\$1	\$0
001-000-000-369-91-00-00	Miscellaneous Revenues	\$5,525	\$1,149	\$6	\$407	\$0	\$0	\$0	\$0
001-000-000-369-91-01-00	NSF Fees	\$630	\$510	\$330	\$390	\$60	\$30	\$30	\$120
001-000-000-389-30-01-00	State Gun Permit Fees (moved 631)	\$905	\$582	\$774	\$0	\$0	\$0	\$0	\$0
001-000-000-389-30-02-00	Bldg. Permit Remit (moved 631)	\$185	\$135	\$383	\$0	\$0	\$0	\$0	\$0
001-000-000-381-10-00-01	Interfund Loan Received	\$0	\$0	\$0	\$0	\$0	\$0	\$740,000	\$0
001-000-000-395-20-00-00	Insurance Recoveries-Capital Assets	\$0	\$0	\$0	\$0	\$0	\$37,200	\$547,179	\$1,376,625

001-000-000-398-10-00-00	Insurance Recoveries	\$0	\$842	\$0	\$0	\$1,000	\$0	\$9,734	\$0
001-000-000-397-00-01-00	Surplus Transfer from 401	\$0	\$0	\$21,265	\$0	\$0	\$0	\$0	\$0
<b>001 Fund Total</b>		<b>\$1,388,145</b>	<b>\$1,484,163</b>	<b>\$1,635,850</b>	<b>\$1,746,681</b>	<b>\$2,150,572</b>	<b>\$2,504,172</b>	<b>\$5,324,601</b>	<b>\$3,882,842</b>
101-000-000-311-11-00-00	Property Tax	\$0	\$10,000	\$10,000	\$34,794	\$34,178	\$35,182	\$35,022	\$35,000
101-000-000-313-84-00-00	Local 1-Cent Fuel Tax	\$50,069	\$49,008	\$65,188	\$58,154	\$26,683	\$9,280	\$22,698	\$35,000
101-000-000-333-97-00-00	Federal Grant - FEMA	\$0	\$0	\$199,234	\$0	\$35,567	\$209,679	\$79,727	\$900,000
101-000-000-334-01-80-00	State Military Dept Grant	\$0	\$0	\$31,946	\$0	\$5,707	\$34,921	\$8,216	\$50,000
101-000-000-334-03-80-00	TIB Grant Funds	\$0	\$46,384	\$0	\$0	\$0	\$0	\$173,516	\$142,500
101-000-000-334-04-20-01	Dept of Commerce-Sidewalks/Trails	\$0	\$0	\$0	\$0	\$0	\$0	\$73,500	\$0
101-000-000-336-00-71-00	Multimodel Transportation	\$1,501	\$1,817	\$2,211	\$2,201	\$2,187	\$2,229	\$2,292	\$2,262
101-000-000-336-00-87-01	MV Fuel Tax	\$31,668	\$32,632	\$34,393	\$33,521	\$29,547	\$31,630	\$33,712	\$33,652
101-000-000-344-10-00-00	Signage	\$0	\$795	\$0	\$2,038	\$0	\$0	\$0	\$0
101-000-000-345-16-00-00	Mow/Tree Trim/Weedeat	\$1,440	\$1,300	\$1,320	\$1,328	\$2,152	\$940	\$40	\$0
101-000-000-359-00-00-84	Late Fee/Local MV Fuel Tax	\$43	\$0	\$0	\$0	\$315	\$0	\$62	\$0
101-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$51	\$266	\$222	\$300
101-000-000-367-00-00-01	School St. Improvements-NVSD	\$0	\$0	\$0	\$0	\$0	\$0	\$8,182	\$0
101-000-000-395-21-00-00	Restitution/Gov't Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$198	\$0
<b>101 Fund Total</b>		<b>\$84,721</b>	<b>\$141,935</b>	<b>\$344,292</b>	<b>\$132,037</b>	<b>\$136,386</b>	<b>\$324,126</b>	<b>\$437,386</b>	<b>\$1,198,714</b>
103-000-000-311-11-00-00	Property Tax	\$0	\$0	\$15,000	\$29,952	\$29,297	\$15,547	\$30,115	\$30,000
103-000-000-333-97-00-00	Federal Grant - FEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$214	\$0
103-000-000-334-01-80-00	State Military Dept Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$0
103-000-000-343-60-00-00	Plot Purchase Fees	\$3,750	\$3,050	\$3,500	\$2,360	\$3,500	\$2,100	\$2,750	\$3,000
103-000-000-343-60-01-00	Plot Maintenance Fees	\$750	\$600	\$700	\$450	\$700	\$300	\$550	\$700
103-000-000-343-61-00-00	Headstone Setting Fees	\$660	\$0	\$0	\$660	\$880	\$220	\$880	\$900
103-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$4	\$12	\$10	\$10
103-000-000-362-51-45-00	Land Rental	\$725	\$675	\$675	\$675	\$1,350	\$1,350	\$1,350	\$1,350
103-000-000-397-00-00-01	Transfer In	\$0	\$0	\$0	\$0	\$2,221	\$0	\$0	\$0
<b>103 Fund Total</b>		<b>\$5,885</b>	<b>\$4,325</b>	<b>\$19,875</b>	<b>\$34,097</b>	<b>\$37,952</b>	<b>\$19,529</b>	<b>\$35,881</b>	<b>\$35,960</b>
104-000-000-361-40-00-00	EDRF Loan Interest	\$4,993	\$5,021	\$4,319	\$2,982	\$1,689	\$1,120	\$1,301	\$1,145
104-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$45	\$160	\$190	\$200
104-000-000-389-90-00-00	Principal Repayment EDRF	\$50,032	\$61,088	\$66,254	\$67,591	\$63,470	\$23,739	\$26,002	\$17,175
<b>104 Fund Total</b>		<b>\$55,025</b>	<b>\$66,109</b>	<b>\$70,573</b>	<b>\$70,573</b>	<b>\$65,204</b>	<b>\$25,018</b>	<b>\$27,492</b>	<b>\$18,520</b>
105-000-000-313-31-00-00	Motel/hotel Tax	\$2,280	\$2,600	\$2,984	\$3,990	\$2,712	\$4,702	\$4,137	\$4,400
105-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$3	\$14	\$18	\$20
<b>105 Fund Total</b>		<b>\$2,280</b>	<b>\$2,600</b>	<b>\$2,984</b>	<b>\$3,990</b>	<b>\$2,715</b>	<b>\$4,716</b>	<b>\$4,155</b>	<b>\$4,420</b>
107-000-000-336-06-21-00	Criminal Justice-Lo-Pop	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
107-000-000-336-06-26-00	CJ - Special Programs	\$0	\$0	\$0	\$0	\$1,798	\$1,945	\$2,120	\$2,210
107-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$3	\$11	\$13	\$15
<b>107 Fund Total</b>		<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$2,802</b>	<b>\$2,955</b>	<b>\$3,134</b>	<b>\$3,225</b>
301-000-000-318-34-00-00	REET1 - First Quarter %	\$26,968	\$33,263	\$42,343	\$50,554	\$47,149	\$66,947	\$61,251	\$60,000
301-000-000-361-11-00-00	Investment Interest	\$0	\$0	\$0	\$144	\$576	\$730	\$588	\$1,000
301-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$30	\$131	\$193	\$200
<b>301 Fund Total</b>		<b>\$26,968</b>	<b>\$33,263</b>	<b>\$42,343</b>	<b>\$50,698</b>	<b>\$47,756</b>	<b>\$67,809</b>	<b>\$62,031</b>	<b>\$61,200</b>
302-000-000-318-35-00-00	REET2 - Second Quarter %	\$26,968	\$33,263	\$42,343	\$49,424	\$44,410	\$64,249	\$61,251	\$60,000
302-000-000-361-11-00-00	Investment Interest	\$0	\$0	\$0	\$144	\$576	\$730	\$588	\$1,000
302-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$24	\$107	\$165	\$200

	<b>302 Fund Total</b>	<b>\$26,968</b>	<b>\$33,263</b>	<b>\$42,343</b>	<b>\$49,568</b>	<b>\$45,010</b>	<b>\$65,086</b>	<b>\$62,003</b>	<b>\$61,200</b>
401-000-000-333-97-00-00	Federal Grant - FEMA	\$0	\$0	\$0	\$0	\$0	\$16,410	\$21,601	\$225,000
401-000-000-334-01-80-00	State Military Dept Grant	\$0	\$0	\$0	\$0	\$0	\$3,523	\$1,118	\$12,500
401-000-000-343-40-00-00	Customer Rcts./Water	\$359,129	\$377,000	\$403,847	\$425,421	\$461,521	\$443,918	\$408,359	\$440,000
401-000-000-343-40-01-00	Consumer Rcts./Cogen	\$48,395	\$16,083	\$3,338	\$0	\$0	\$0	\$0	\$0
401-000-000-343-40-03-00	Water Right Use (moved 001)	\$0	\$21,265	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-343-40-04-00	Charges/Goods or Services-Water	\$8,769	\$1,537	\$0	\$104	\$2,328	\$530	\$495	\$1,000
401-000-000-343-40-30-00	Water Reconnect Fees	\$60	\$0	\$30	\$0	\$30	\$0	\$0	\$0
401-000-000-343-50-00-00	Consumer Rcts./Sewer	\$291,474	\$482,042	\$595,406	\$596,825	\$641,061	\$684,441	\$653,141	\$685,000
401-000-000-343-50-01-00	Consumer Rcts./Cogen	\$150,937	\$113,403	\$13,647	\$0	\$0	\$0	\$0	\$0
401-000-000-343-50-03-00	System Contributions	\$121,662	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-343-50-04-00	Charges/Goods or Services-Sewer	\$573	\$382	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-343-50-31-00	Sewer Non-Rev	\$65,791	\$69,096	\$72,388	\$73,439	\$172,466	\$73,990	\$94,071	\$90,000
401-000-000-346-20-00-00	Lab Fees/Analysis-Water	\$200	\$0	\$200	\$1,995	\$0	\$3,014	\$643	\$2,000
401-000-000-346-20-01-00	Lab Fees/Analysis-Sewer	\$1,671	\$3,341	\$316	\$1,024	\$1,494	\$100	\$2,411	\$2,500
401-000-000-361-40-10-00	Bank Interest	\$316	\$231	\$108	\$2	\$149	\$523	\$447	\$600
401-000-000-369-10-00-00	Sale of Surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$891	\$0
401-000-000-395-20-00-00	Insurance Recoveries - capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,933
	<b>401 Fund Total</b>	<b>\$1,048,977</b>	<b>\$1,084,379</b>	<b>\$1,089,280</b>	<b>\$1,098,810</b>	<b>\$1,279,050</b>	<b>\$1,226,449</b>	<b>\$1,183,178</b>	<b>\$1,551,533</b>
403-000-000-343-40-02-00	New Water Hookups	\$51,160	\$45,030	\$36,070	\$72,420	\$43,725	\$43,220	\$32,410	\$29,000
403-000-000-343-50-02-00	New Sewer Hookups	\$68,650	\$58,175	\$48,060	\$91,810	\$62,630	\$60,955	\$41,035	\$31,250
403-000-000-361-11-00-00	Investment Interest	\$0	\$0	\$0	\$0	\$0	\$881	\$1,763	\$2,000
403-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$107	\$334	\$384	\$500
403-000-000-381-20-00-01	Interfund Loan Repayment Received	\$0	\$0	\$0	\$0	\$0	\$0	\$460,000	\$0
	<b>403 Fund Total</b>	<b>\$119,810</b>	<b>\$103,205</b>	<b>\$84,130</b>	<b>\$164,230</b>	<b>\$106,462</b>	<b>\$105,390</b>	<b>\$535,591</b>	<b>\$62,750</b>
410-000-000-333-97-00-00	Federal Grant - FEMA	\$0	\$0	\$0	\$0	\$0	\$6,299	\$37,522	\$27,000
410-000-000-334-01-80-00	State Military Dept Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$2,072	\$1,500
410-000-000-343-10-00-00	Storm Sewer Fees	\$14,837	\$15,257	\$15,395	\$15,559	\$16,419	\$29,357	\$31,508	\$34,500
410-000-000-343-10-01-00	Storm Sewer Hookups	\$8,836	\$7,215	\$10,115	\$14,225	\$8,325	\$7,215	\$2,775	\$5,550
410-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$0	\$9	\$42	\$54	\$60
	<b>410 Fund Total</b>	<b>\$23,672</b>	<b>\$22,472</b>	<b>\$25,510</b>	<b>\$29,784</b>	<b>\$24,754</b>	<b>\$42,913</b>	<b>\$73,932</b>	<b>\$68,610</b>
411-000-000-333-97-00-01	FEMA Public Assistance Grant	\$0	\$0	\$0	\$0	\$0	\$4,682	\$20,956	\$18,000
411-000-000-334-01-80-00	State Military Dept Grant	\$0	\$0	\$0	\$0	\$0	\$566	\$1,145	\$1,000
411-000-000-334-03-80-00	TIB Pass Through Grant Funds	\$12,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411-000-000-341-70-01-01	Goods/Services/TV (Closed)	\$3,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411-000-000-341-70-01-01	POB/Engineering Match	\$10,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411-000-000-343-20-00-01	Television Hook-Ups (Closed)	\$1,472	\$798	\$1,675	\$131	\$828	\$69	\$0	\$0
411-000-000-343-20-11-00	Incentives / QVC (Closed)	\$84	\$83	\$133	\$116	\$42	\$0	\$0	\$0
411-000-000-343-20-12-00	Customer TV Receipts (Closed)	\$128,087	\$115,487	\$117,733	\$93,330	\$5,965	\$0	\$0	\$0
411-000-000-343-30-10-00	Customer Electric Rcts.	\$2,277,992	\$2,403,449	\$2,392,510	\$2,299,391	\$2,280,507	\$2,299,648	\$2,394,376	\$2,634,500
411-000-000-343-30-10-01	Temporary Electric Hookups	\$1,430	\$990	\$1,100	\$1,760	\$1,320	\$1,430	\$990	\$1,100
411-000-000-343-30-10-02	New Electric Hook-Ups	\$6,087	\$21,443	\$12,521	\$9,551	\$17,955	\$34,737	\$19,747	\$20,000
411-000-000-343-30-10-03	Electric Reconnects	\$1,590	\$1,380	\$1,400	\$1,437	\$560	\$290	\$2,545	\$2,000
411-000-000-343-30-10-04	Goods/Services/Electric	\$33,433	\$15,812	\$9,241	\$59,406	\$39,914	\$101,793	\$47,768	\$50,000
411-000-000-345-29-00-00	BPA Conservation	\$31,472	\$26,866	\$0	\$103,187	\$57,654	\$13,711	\$104,691	\$42,815
411-000-000-361-40-10-00	Bank Interest	\$0	\$0	\$0	\$4	\$133	\$554	\$727	\$800

411-000-000-362-90-01-00	TV Reconnect Fees (Closed)	\$560	\$895	\$320	\$0	\$0	\$0	\$0	\$0
411-000-000-362-90-02-00	Pogozone Reimbursement	\$3,750	\$9,300	\$7,650	\$9,350	\$26,696	\$0	\$0	\$0
411-000-000-367-00-00-00	Energy Assistance Donations	\$0	\$0	\$0	\$0	\$420	\$0	\$42	\$500
411-000-000-369-91-00-00	Miscellaneous Revenues	\$102	\$0	\$0	\$120	\$0	\$11	\$0	\$0
411-000-000-377-00-01-00	Pt Bham-SCEDF Grant	\$0	\$0	\$12,978	\$0	\$0	\$0	\$0	\$0
411-000-000-381-20-00-01	Interfund Loan Repayment Received	\$0	\$0	\$0	\$0	\$0	\$0	\$280,000	\$0
411-000-000-398-10-00-00	Insurance/Restitution Recoveries	\$4,598	\$2,723	\$2,367	\$1,346	\$0	\$17,846	\$0	\$0
	<b>411 Fund Total</b>	<b>\$2,516,939</b>	<b>\$2,599,225</b>	<b>\$2,559,627</b>	<b>\$2,579,131</b>	<b>\$2,431,994</b>	<b>\$2,475,336</b>	<b>\$2,872,988</b>	<b>\$2,770,715</b>
412-000-000-382-10-00-00	Light Refundable Deposits	\$12,930	\$14,830	\$12,329	\$10,390	\$53,277	\$12,101	\$9,618	\$15,000
	<b>412 Fund Total</b>	<b>\$12,930</b>	<b>\$14,830</b>	<b>\$12,329</b>	<b>\$10,390</b>	<b>\$53,277</b>	<b>\$12,101</b>	<b>\$9,618</b>	<b>\$15,000</b>
415-000-000-382-10-00-00	TV Refundable Deposits (Closed)	\$135	\$235	\$0	\$17	\$177	\$0	\$0	\$0
	<b>415 Fund Total (Fund Closed)</b>	<b>\$135</b>	<b>\$235</b>	<b>\$0</b>	<b>\$17</b>	<b>\$177</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Grand Total</b>	<b>\$5,313,456</b>	<b>\$5,591,004</b>	<b>\$5,930,135</b>	<b>\$5,971,006</b>	<b>\$6,384,111</b>	<b>\$6,875,600</b>	<b>\$10,631,989</b>	<b>\$9,734,689</b>

## Expenditure - 6 year History - 2023 Budget

Account Number	Description	2016	2017	2018	2019	2020	2021	2022 Est Ending	2023 Budget
001-000-000-511-60-10-00	Legislative Salaries	\$7,500	\$7,500	\$7,500	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
001-000-000-511-60-20-00	Legislative Benefits	\$616	\$631	\$630	\$773	\$772	\$774	\$850	\$810
001-000-000-511-60-30-00	Legislative Supplies	\$0	\$0	\$0	\$0	\$4,638	\$1,815	\$2,965	\$3,000
001-000-000-511-60-41-00	Legislative Publication	\$3,115	\$4,641	\$4,702	\$4,946	\$3,531	\$3,865	\$1,168	\$4,000
001-000-000-511-60-41-01	Code Supplement	\$2,630	\$1,350	\$2,254	\$2,478	\$5,198	\$2,429	\$1,890	\$3,000
001-000-000-511-60-43-00	Travel/Training	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$500
	<b>001-000-000-511 Total</b>	<b>\$13,861</b>	<b>\$14,121</b>	<b>\$15,086</b>	<b>\$17,198</b>	<b>\$23,174</b>	<b>\$17,883</b>	<b>\$15,873</b>	<b>\$20,310</b>
001-000-000-512-50-10-00	Jud/Crt Clk/Judge Salaries	\$62,085	\$74,310	\$59,798	\$64,601	\$62,114	\$48,449	\$51,000	\$53,910
001-000-000-512-50-20-00	Judicial Benefits	\$18,538	\$31,077	\$24,222	\$25,857	\$23,730	\$12,946	\$14,000	\$18,415
001-000-000-512-50-31-00	Judicial/court Supplies	\$2,074	\$1,242	\$1,524	\$1,358	\$4,543	\$4,584	\$2,000	\$2,000
001-000-000-512-50-41-00	Judicial/Crt Appt'd Atty.	\$12,821	\$8,655	\$11,031	\$16,781	\$15,700	\$15,700	\$15,800	\$16,000
001-000-000-512-50-41-01	Prof Serv./Witness/Jury	\$33,619	\$29,531	\$29,873	\$35,406	\$25,455	\$24,900	\$25,599	\$26,000
	<b>001-000-000-512 Total</b>	<b>\$129,136</b>	<b>\$144,814</b>	<b>\$126,447</b>	<b>\$144,003</b>	<b>\$131,542</b>	<b>\$106,579</b>	<b>\$108,399</b>	<b>\$116,325</b>
001-000-000-513-10-10-00	Executive Salary	\$6,900	\$6,900	\$6,900	\$7,200	\$7,200	\$7,711	\$8,100	\$8,100
001-000-000-513-10-20-00	Executive Benefits	\$536	\$539	\$539	\$581	\$581	\$622	\$700	\$700
001-000-000-513-10-49-00	Expense For Mayor	\$3,251	\$2,688	\$3,485	\$3,711	\$5,083	\$1,869	\$2,238	\$2,500
	<b>001-000-000-513 Total</b>	<b>\$10,688</b>	<b>\$10,128</b>	<b>\$10,924</b>	<b>\$11,493</b>	<b>\$12,864</b>	<b>\$10,202</b>	<b>\$11,038</b>	<b>\$11,300</b>
001-000-000-514-20-10-00	F/A Salaries	\$33,110	\$40,679	\$51,845	\$53,895	\$34,336	\$45,894	\$65,742	\$73,650
001-000-000-514-20-20-00	F/A Benefits	\$13,341	\$15,975	\$13,271	\$17,198	\$11,119	\$16,345	\$19,223	\$21,950
001-000-000-514-20-31-00	Office Supplies	\$926	\$1,802	\$2,056	\$1,647	\$3,221	\$19	\$397	\$500
001-000-000-514-20-43-00	Travel & Training	\$2,031	\$1,538	\$1,681	\$1,562	\$510	\$360	\$1,328	\$2,000
001-000-000-514-20-49-00	Banking Fees	\$2,694	\$2,250	\$1,410	\$897	\$1,259	\$5,416	\$2,137	\$2,000
001-000-000-514-20-49-01	F/A Dues	\$245	\$250	\$549	\$75	\$225	\$105	\$75	\$300
001-000-000-514-23-41-00	F/A State Auditor	\$3,433	\$21,976	\$838	\$40,894	\$50	\$0	\$40,000	\$20,000
001-000-000-514-23-49-00	AWC	\$2,452	\$1,801	\$1,873	\$1,976	\$1,949	\$2,296	\$2,641	\$2,900
001-000-000-514-40-40-00	F/A Election Costs	\$2,514	\$2,187	\$1,619	\$2,366	\$1,765	\$2,412	\$2,500	\$2,500
	<b>001-000-000-514 Total</b>	<b>\$60,746</b>	<b>\$88,457</b>	<b>\$75,141</b>	<b>\$120,509</b>	<b>\$54,436</b>	<b>\$72,847</b>	<b>\$134,043</b>	<b>\$125,800</b>
001-000-000-515-31-41-00	City Attorney Fees	\$16,613	\$14,142	\$24,175	\$32,569	\$34,334	\$32,074	\$30,537	\$35,000
	<b>001-000-000-515 Total</b>	<b>\$16,613</b>	<b>\$14,142</b>	<b>\$24,175</b>	<b>\$32,569</b>	<b>\$34,334</b>	<b>\$32,074</b>	<b>\$30,537</b>	<b>\$35,000</b>
001-000-000-518-20-41-00	City Facilities Planner (Closed)	\$2,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-518-10-40-10	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$3,695	\$100,000
001-000-000-518-20-42-00	Communications	\$1,000	\$845	\$1,455	\$2,340	\$6,047	\$4,450	\$8,605	\$4,500
001-000-000-518-20-44-00	COS Dues/Assessments	\$0	\$0	\$0	\$0	\$1,435	\$2,036	\$1,538	\$2,000
001-000-000-518-20-47-00	City Bldgs. Power	\$493	\$247	\$2,296	\$2,378	\$1,716	\$1,322	\$918	\$1,500
001-000-000-518-20-48-00	Maintenance	\$8,673	\$13,127	\$14,037	\$17,824	\$8,474	\$1,542	\$2,672	\$4,000
001-000-000-518-20-49-00	Miscellaneous (Closed)	\$0	\$626	\$320	\$480	\$0	\$0	\$0	\$0
001-000-000-518-30-10-00	Custodial Salaries	\$3,871	\$6,781	\$5,708	\$7,078	\$3,604	\$2,657	\$1,458	\$4,650
001-000-000-518-30-20-00	Custodial Benefits	\$0	\$0	\$0	\$0	\$320	\$239	\$131	\$450
001-000-000-518-30-30-00	Central Supplies	\$0	\$0	\$0	\$38	\$4,400	\$7,113	\$11,190	\$5,000
001-000-000-518-30-41-00	Fire Systems/Security/Safety	\$1,339	\$1,081	\$1,742	\$349	\$866	\$771	\$5,786	\$500

001-000-000-518-30-41-01	Pest Control/City Buildings	\$651	\$868	\$109	\$217	\$434	\$434	\$228	\$250
001-000-000-518-30-46-00	Insurance & Bonds	\$10,657	\$13,730	\$12,351	\$1,443	\$20,048	\$19,938	\$29,666	\$21,333
001-000-000-518-40-41-00	Professional Services	\$42,057	\$54,981	\$43,429	\$95,332	\$16,145	\$32,035	\$61,089	\$60,000
001-000-000-518-40-43-00	Travel Expense	\$626	\$2,513	\$10,966	\$1,196	\$43	\$764	\$0	\$500
001-000-000-518-40-47-00	Garbage/Supplies/Library	\$564	\$837	\$916	\$530	\$0	\$0	\$500	\$500
001-000-000-518-63-40-00	Coronavirus Relief Grant	\$0	\$0	\$0	\$0	\$68,500	\$0	\$0	\$0
001-000-000-518-63-40-01	ARPA Grant	\$0	\$0	\$0	\$0	\$0	\$133,526	\$9,891	\$0
001-000-000-518-90-49-00	WCOG Dues	\$832	\$880	\$935	\$971	\$982	\$982	\$1,105	\$1,200
	<b>001-000-000-518 Total</b>	<b>\$73,035</b>	<b>\$96,517</b>	<b>\$94,264</b>	<b>\$130,177</b>	<b>\$133,013</b>	<b>\$207,808</b>	<b>\$138,473</b>	<b>\$206,383</b>
001-000-000-521-20-10-00	Police Salaries	\$472,964	\$495,246	\$476,316	\$488,580	\$533,820	\$543,677	\$580,000	\$626,475
001-000-000-521-20-10-01	Stonegarden OT	\$10,376	\$11,611	\$27,631	\$33,483	\$51,341	\$41,125	\$59,668	\$10,000
001-000-000-521-20-20-00	Police Benefits	\$214,231	\$203,460	\$194,637	\$205,294	\$205,660	\$232,348	\$265,000	\$280,535
001-000-000-521-20-20-01	Uniform Expense	\$4,140	\$4,603	\$5,052	\$3,279	\$4,783	\$4,627	\$4,482	\$4,500
001-000-000-521-20-30-00	Supplies	\$3,409	\$4,402	\$7,553	\$5,970	\$7,741	\$6,168	\$14,727	\$10,000
001-000-000-521-20-32-00	Fuel Consumption	\$4,793	\$4,233	\$14,975	\$22,005	\$15,760	\$19,602	\$25,614	\$22,000
001-000-000-521-20-33-00	Sm Tools/Equip	\$0	\$0	\$0	\$0	\$4,724	\$12,799	\$27,657	\$17,900
001-000-000-521-20-40-00	Professional Services	\$9,589	\$19,690	\$7,916	\$9,617	\$9,387	\$729	\$1,483	\$5,000
001-000-000-521-20-40-01	NW Technology Support	\$0	\$0	\$6,259	\$7,083	\$9,303	\$10,523	\$15,446	\$11,000
001-000-000-521-20-40-02	Dispatch	\$0	\$0	\$0	\$9,618	\$33,926	\$28,775	\$37,901	\$48,881
001-000-000-521-20-41-00	Communications	\$2,866	\$3,633	\$6,506	\$8,214	\$18,916	\$10,932	\$18,178	\$15,000
001-000-000-521-20-48-00	Maintenance & Repairs	\$5,385	\$9,153	\$11,277	\$16,069	\$10,130	\$12,035	\$26,460	\$15,000
001-000-000-521-20-49-00	Dues/Memberships	\$0	\$0	\$0	\$0	\$0	\$4,815	\$5,533	\$5,800
001-000-000-521-20-49-01	CBP Seizure Expend	\$15,162	\$16,543	\$11,641	\$2,750	\$2,123	\$1,550	\$0	\$7,290
001-000-000-521-40-42-00	Travel Expense	\$449	\$65	\$30	\$340	\$182	\$111	\$1,511	\$2,000
001-000-000-521-40-49-00	Education & Training	\$583	\$0	\$7,390	\$3,428	\$1,342	\$1,666	\$0	\$8,050
001-000-000-521-50-46-00	Insurance & Bonds	\$17,773	\$18,423	\$22,600	\$2,319	\$14,998	\$21,170	\$23,157	\$29,520
	<b>001-000-000-521 Total</b>	<b>\$761,718</b>	<b>\$791,062</b>	<b>\$799,783</b>	<b>\$818,050</b>	<b>\$924,136</b>	<b>\$952,651</b>	<b>\$1,106,816</b>	<b>\$1,118,951</b>
001-000-000-522-20-40-01	Public Safety/EMS	\$0	\$0	\$0	\$15,353	\$14,823	\$17,726	\$18,898	\$20,400
001-000-000-522-20-49-00	Fire District Agreement	\$153,505	\$170,777	\$194,365	\$217,715	\$229,501	\$242,772	\$279,501	\$240,000
	<b>001-000-000-522 Total</b>	<b>\$153,505</b>	<b>\$170,777</b>	<b>\$194,365</b>	<b>\$233,068</b>	<b>\$244,324</b>	<b>\$260,498</b>	<b>\$298,400</b>	<b>\$260,400</b>
001-000-000-523-30-49-00	Probation Services	\$15,653	\$17,748	\$21,105	\$15,930	\$14,856	\$22,360	\$22,817	\$23,000
001-000-000-523-50-49-00	Jail Services	\$30,301	\$17,058	\$16,526	\$49,661	\$30,644	\$31,636	\$21,449	\$25,000
	<b>001-000-000-523 Total</b>	<b>\$45,954</b>	<b>\$34,807</b>	<b>\$37,631</b>	<b>\$65,591</b>	<b>\$45,500</b>	<b>\$53,996</b>	<b>\$44,265</b>	<b>\$48,000</b>
001-000-000-524-20-10-00	Building Salaries	\$0	\$0	\$0	\$0	\$13,157	\$15,209	\$15,619	\$27,740
001-000-000-524-20-20-00	Building Benefits	\$0	\$0	\$0	\$0	\$7,482	\$7,887	\$7,940	\$15,620
001-000-000-524-20-40-00	Building Inspection	\$0	\$0	\$0	\$5,127	\$12,744	\$2,684	\$3,425	\$5,000
	<b>001-000-000-524 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,127</b>	<b>\$33,383</b>	<b>\$25,781</b>	<b>\$26,983</b>	<b>\$48,360</b>
001-000-000-525-10-49-00	Emergency Services	\$3,243	\$3,682	\$3,801	\$4,903	\$4,965	\$4,825	\$4,986	\$6,254
001-000-000-525-30-30-00	Disaster Recovery	\$0	\$0	\$0	\$0	\$13,856	\$668,249	\$709,777	\$1,518,383
001-000-000-525-60-49-00	Disaster Preparedness	\$0	\$0	\$0	\$0	\$0	\$0	\$5,225	\$20,000
	<b>001-000-000-525 Total</b>	<b>\$3,243</b>	<b>\$3,682</b>	<b>\$3,801</b>	<b>\$4,903</b>	<b>\$18,821</b>	<b>\$673,074</b>	<b>\$719,988</b>	<b>\$1,544,637</b>
001-000-000-554-30-49-00	Animal Control	\$350	\$100	\$0	\$1,013	\$100	\$300	\$750	\$1,000
001-000-000-554-90-40-00	NW Clean Air Agency	\$514	\$513	\$531	\$550	\$557	\$561	\$583	\$870
	<b>001-000-000-554 Total</b>	<b>\$864</b>	<b>\$613</b>	<b>\$531</b>	<b>\$1,563</b>	<b>\$657</b>	<b>\$861</b>	<b>\$1,333</b>	<b>\$1,870</b>
001-000-000-558-60-40-00	Planning Services	\$0	\$0	\$0	\$0	\$31,223	\$34,633	\$29,786	\$20,000
001-000-000-558-60-41-01	PS/Plan Check Fees	\$1,075	\$636	\$0	\$1,233	\$3,463	\$3,422	\$7,500	\$5,000

001-000-000-558-60-41-05	Land Use/SMP/UGA/Comp/GMA	\$21,345	\$2,739	\$20	\$1,469	\$6,427	\$12,951	\$0	\$25,000
001-000-000-558-70-41-01	J Creek Improv/SOCCO	\$0	\$0	\$0	\$1,573	\$0	\$0	\$0	\$0
	<b>001-000-000-558 Total</b>	<b>\$22,419</b>	<b>\$3,375</b>	<b>\$20</b>	<b>\$4,275</b>	<b>\$41,113</b>	<b>\$51,006</b>	<b>\$37,286</b>	<b>\$50,000</b>
001-000-000-562-90-41-00	Dept. of Health (Moved 401)	\$1,302	\$1,257	\$1,451	\$2,509	\$1,215	\$0	\$0	\$0
001-000-000-565-10-00-00	Energy Assistance (Moved 411)	\$0	\$0	\$420	\$0	\$0	\$0	\$0	\$0
	<b>001-000-000-566 Total</b>	<b>\$1,302</b>	<b>\$1,257</b>	<b>\$1,871</b>	<b>\$2,509</b>	<b>\$1,215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
001-000-000-566-00-44-00	2% LP/Substance Abuse Treatment	\$684	\$919	\$693	\$0	\$702	\$944	\$1,165	\$1,200
	<b>001-000-000-566 Total</b>	<b>\$684</b>	<b>\$919</b>	<b>\$693</b>	<b>\$0</b>	<b>\$702</b>	<b>\$944</b>	<b>\$1,165</b>	<b>\$1,200</b>
001-000-000-572-50-40-00	Library Expense	\$0	\$0	\$0	\$0	\$1,416	\$149	\$0	\$3,300
	<b>001-000-000-572 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,416</b>	<b>\$149</b>	<b>\$0</b>	<b>\$3,300</b>
001-000-000-573-90-30-00	Holiday/Festive Occasions	\$0	\$0	\$1,363	\$652	\$7	\$1,664	\$3,207	\$3,000
001-000-000-573-90-31-00	Community Fundraisers	\$2,064	\$0	\$1,393	\$1,110	\$1,085	\$1,111	\$1,195	\$1,200
	<b>001-000-000-573 Total</b>	<b>\$2,064</b>	<b>\$0</b>	<b>\$2,755</b>	<b>\$1,763</b>	<b>\$1,092</b>	<b>\$2,776</b>	<b>\$4,402</b>	<b>\$4,200</b>
001-000-000-575-50-49-00	Youth Operations (Closed)	\$0	\$0	\$0	\$1,896	\$0	\$0	\$0	\$0
001-000-000-575-50-49-01	Senior/Community Center	\$1,229	\$1,638	\$1,762	\$11,323	\$8,782	\$8,806	\$1,549	\$3,300
001-000-000-575-50-49-02	Historical Society	\$0	\$0	\$0	\$1,721	\$2,200	\$18,015	\$2,954	\$4,000
	<b>001-000-000-575 Total</b>	<b>\$1,229</b>	<b>\$1,638</b>	<b>\$1,762</b>	<b>\$14,939</b>	<b>\$10,982</b>	<b>\$26,820</b>	<b>\$4,503</b>	<b>\$7,300</b>
001-000-000-576-40-31-00	Ballfield Supplies	\$192	\$493	\$0	\$107	\$2,431	\$0	\$0	\$1,000
001-000-000-576-40-32-00	Ballfield - Fuel/Propane	\$497	\$2,175	\$761	\$280	\$0	\$514	\$334	\$500
001-000-000-576-40-47-00	Ballfield/Garbage Service	\$1,753	\$1,129	\$1,649	\$1,649	\$536	\$0	\$0	\$0
001-000-000-576-40-48-00	Contracted Maintenance (Closed)	\$4,510	\$5,330	\$4,920	\$4,100	\$0	\$0	\$0	\$0
001-000-000-576-40-48-02	Maintenance-Ballfields	\$4,314	\$3,619	\$3,000	\$3,475	\$3,751	\$5,792	\$6,921	\$7,000
001-000-000-576-80-10-00	Park Salaries	\$10,139	\$12,322	\$14,838	\$19,539	\$13,254	\$13,226	\$23,326	\$23,130
001-000-000-576-80-20-00	Park Benefits	\$2,907	\$3,451	\$3,670	\$4,999	\$6,973	\$5,601	\$6,786	\$7,250
001-000-000-576-80-31-00	Material/Supplies	\$2,226	\$1,660	\$3,991	\$10,432	\$9,523	\$18,481	\$35,754	\$10,000
001-000-000-576-80-46-00	Insurance & Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,720
001-000-000-576-80-48-00	Maintenance-Parks	\$915	\$2,670	\$8,000	\$8,884	\$10,713	\$23,111	\$11,360	\$12,000
	<b>001-000-000-576 Total</b>	<b>\$27,453</b>	<b>\$32,849</b>	<b>\$40,829</b>	<b>\$53,464</b>	<b>\$47,180</b>	<b>\$66,724</b>	<b>\$84,481</b>	<b>\$69,600</b>
001-000-000-581-20-00-01	Interfund Loan Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$740,000	\$0
	<b>001-000-000-581 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$740,000</b>	<b>\$0</b>
001-000-000-589-30-01-00	State Gun Permit Fees(moved 631)	\$914	\$594	\$836	\$0	\$0	\$0	\$0	\$0
001-000-000-589-30-02-00	Bldg. Permit Remit (moved 631)	\$180	\$131	\$383	\$0	\$0	\$0	\$0	\$0
	<b>001-000-000-581 Total</b>	<b>\$1,094</b>	<b>\$725</b>	<b>\$1,219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
001-000-000-594-18-64-00	CO/ General Gov't.	\$0	\$0	\$2,732	\$11,957	\$0	\$0	\$0	\$27,000
001-000-000-594-21-60-00	Patrol Car Replacement	\$0	\$36,356	\$38,673	\$54,532	\$45,407	\$430	\$56,402	\$0
001-000-000-594-76-60-00	PW Vehicle Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$11,866	\$0
001-000-000-594-76-63-01	Parks Capital Outlay	\$4,545	\$2,629	\$47,961	\$42,580	\$333,839	\$534,118	\$1,096,421	\$309,000
001-000-000-594-76-63-02	Parks Capital Outlay - Spray Park	\$0	\$0	\$0	\$0	\$0	\$31,722	\$1,862	\$29,939
	<b>001-000-000-594 Total</b>	<b>\$4,545</b>	<b>\$38,984</b>	<b>\$89,366</b>	<b>\$109,069</b>	<b>\$379,246</b>	<b>\$566,270</b>	<b>\$1,166,552</b>	<b>\$365,939</b>
001-000-000-597-00-00-01	Transfer Out	\$0	\$0	\$0	\$0	\$2,221	\$0	\$0	\$0
	<b>001-000-000-597 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>001 Fund Total</b>	<b>\$1,330,154</b>	<b>\$1,448,867</b>	<b>\$1,520,663</b>	<b>\$1,770,268</b>	<b>\$2,141,350</b>	<b>\$3,128,944</b>	<b>\$4,674,537</b>	<b>\$4,038,875</b>
101-000-000-542-30-10-00	Street Salaries	\$45,726	\$52,256	\$48,767	\$47,622	\$20,196	\$31,361	\$46,047	\$57,300
101-000-000-542-30-20-00	Benefits	\$18,824	\$21,296	\$17,513	\$18,349	\$10,269	\$15,760	\$17,619	\$24,300
101-000-000-542-30-48-00	Roadway-Maintenance	\$10,676	\$8,649	\$15,538	\$38,918	\$17,415	\$27,474	\$21,620	\$15,000
101-000-000-542-30-48-01	Equip Maint & Repairs	\$18	\$0	\$0	\$1,460	\$11,763	\$11,130	\$6,364	\$8,000

101-000-000-542-61-48-00	Sidewalks	\$0	\$0	\$0	\$910	\$1,476	\$3,571	\$1,041	\$2,000
101-000-000-542-63-00-00	Street Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$2,049	\$5,000
101-000-000-542-63-40-01	ARPA Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-542-64-48-00	Traffic Control Devices	\$1,065	\$4,632	\$3,010	\$8,462	\$8,099	\$2,388	\$665	\$1,000
101-000-000-542-66-48-00	Snow & Ice	\$35	\$6,013	\$1,707	\$3,731	\$7,663	\$2,025	\$8,845	\$8,000
101-000-000-542-67-48-00	Street Sweeping	\$0	\$0	\$0	\$603	\$9,255	\$18,402	\$9,209	\$9,000
	<b>101-000-000-542 Total</b>	<b>\$76,344</b>	<b>\$92,846</b>	<b>\$86,536</b>	<b>\$120,053</b>	<b>\$86,135</b>	<b>\$112,112</b>	<b>\$113,459</b>	<b>\$129,600</b>
101-000-000-543-30-31-00	Materials/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$7,220	\$5,000
101-000-000-543-30-46-00	Insurance & Bonds	\$0	\$0	\$0	\$0	\$0	\$2,117	\$2,091	\$2,000
101-000-000-543-30-48-00	Equipment/Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$37,078	\$5,000
101-000-000-543-30-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$145	\$145	\$170	\$200
	<b>101-000-000-543 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145</b>	<b>\$2,262</b>	<b>\$46,560</b>	<b>\$12,200</b>
101-000-000-594-42-63-00	Street Capital Outlay	\$4,545	\$0	\$0	\$7,538	\$0	\$0	\$15,817	\$10,000
101-000-000-594-45-60-00	PW Vehicle Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$8,919	\$0
	<b>101-000-000-594 Total</b>	<b>\$4,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,538</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,735</b>	<b>\$10,000</b>
101-000-000-595-30-60-00	Storm Damage Repairs	\$0	\$0	\$0	\$26,000	\$158,860	\$63,111	\$203,409	\$1,000,000
101-000-000-595-30-60-01	School St. Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$156,461	\$0
101-000-000-595-61-60-01	Sidewalks-Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$6,555	\$86,878	\$10,000
101-000-000-595-63-00-00	TIB Grant Funds	\$3,815	\$46,384	\$0	\$0	\$0	\$0	\$28,000	\$150,000
	<b>101-000-000-595 Total</b>	<b>\$3,815</b>	<b>\$46,384</b>	<b>\$0</b>	<b>\$26,000</b>	<b>\$158,860</b>	<b>\$69,666</b>	<b>\$474,748</b>	<b>\$1,160,000</b>
	<b>101 Fund Total</b>	<b>\$84,704</b>	<b>\$139,230</b>	<b>\$86,536</b>	<b>\$153,591</b>	<b>\$245,140</b>	<b>\$184,040</b>	<b>\$659,502</b>	<b>\$1,311,800</b>
103-000-000-536-10-10-00	Cemetery Salaries	\$1,983	\$2,118	\$3,995	\$23,264	\$1,367	\$14,223	\$17,393	\$22,100
103-000-000-536-10-20-00	Benefits	\$1,152	\$1,199	\$2,464	\$7,638	\$854	\$9,582	\$10,183	\$11,600
103-000-000-536-10-41-00	Professional Services	\$359	\$113	\$441	\$3,106	\$9,560	\$141	\$2,418	\$2,500
103-000-000-536-10-48-00	Contracted Maintenance (Closed)	\$14,850	\$17,550	\$16,200	\$4,050	\$0	\$0	\$0	\$0
103-000-000-536-20-31-00	Materials & Supplies	\$0	\$241	\$0	\$4,374	\$445	\$1,436	\$1,780	\$2,000
103-000-000-536-20-40-00	Maintenance	\$0	\$0	\$0	\$9,457	\$2,521	\$0	\$0	\$0
103-000-000-536-20-44-00	COS Dues/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$50
103-000-000-536-20-46-00	Insurance & Bonds	\$0	\$0	\$0	\$0	\$0	\$706	\$628	\$800
103-000-000-536-20-48-00	Equipment/Maintenance	\$0	\$0	\$0	\$3,415	\$292	\$2,022	\$162	\$2,000
103-000-000-536-20-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$8	\$7	\$7	\$20
103-000-000-594-36-63-00	Cemetery CO	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>103-000-000-536 Total</b>	<b>\$18,633</b>	<b>\$21,220</b>	<b>\$23,099</b>	<b>\$55,305</b>	<b>\$15,048</b>	<b>\$28,118</b>	<b>\$32,582</b>	<b>\$41,070</b>
	<b>103 Fund Total</b>	<b>\$18,633</b>	<b>\$21,220</b>	<b>\$23,099</b>	<b>\$55,305</b>	<b>\$15,048</b>	<b>\$28,118</b>	<b>\$32,582</b>	<b>\$41,070</b>
104-000-000-558-70-40-01	Economic Development	\$150,000	\$50,000	\$0	\$0	\$0	\$100,000	\$0	\$0
104-000-000-558-70-48-00	Recording Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$675	\$0
104-000-000-558-70-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$107	\$96	\$120	\$200
	<b>104-000-000-558 Total</b>	<b>\$150,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107</b>	<b>\$100,096</b>	<b>\$795</b>	<b>\$200</b>
	<b>104 Fund Total</b>	<b>\$150,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107</b>	<b>\$100,096</b>	<b>\$795</b>	<b>\$200</b>
105-000-000-557-30-41-00	Tourism Expenditures	\$2,000	\$2,000	\$3,875	\$250	\$0	\$2,100	\$3,000	\$10,000
105-000-000-557-30-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$8	\$8	\$12	\$20
	<b>105-000-000-557 Total</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$3,875</b>	<b>\$250</b>	<b>\$8</b>	<b>\$2,108</b>	<b>\$3,012</b>	<b>\$10,020</b>
	<b>105 Fund Total</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$3,875</b>	<b>\$250</b>	<b>\$8</b>	<b>\$2,108</b>	<b>\$3,012</b>	<b>\$10,020</b>
107-000-000-521-30-41-00	DV Specialist	\$0	\$1,800	\$1,800	\$3,970	\$3,066	\$5,391	\$3,572	\$5,000
107-000-000-521-30-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$7	\$6	\$9	\$20
	<b>107-000-000-521 Total</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$3,970</b>	<b>\$3,074</b>	<b>\$5,397</b>	<b>\$3,582</b>	<b>\$5,020</b>



	<b>107 Fund Total</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$3,970</b>	<b>\$3,074</b>	<b>\$5,397</b>	<b>\$3,582</b>	<b>\$5,020</b>
301-000-000-514-20-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$71	\$102	\$180	\$300
301-000-000-594-19-63-00	Uncapitalized Expenses	\$0	\$0	\$97,528	\$0	\$0	\$0	\$0	\$0
	<b>301-000-000-514 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,528</b>	<b>\$0</b>	<b>\$71</b>	<b>\$102</b>	<b>\$180</b>	<b>\$300</b>
	<b>301 Fund Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,528</b>	<b>\$0</b>	<b>\$71</b>	<b>\$102</b>	<b>\$180</b>	<b>\$300</b>
302-000-000-514-20-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$58	\$89	\$158	\$300
302-000-000-594-19-63-00	Uncapitalized Expenses	\$0	\$0	\$97,528	\$0	\$0	\$0	\$0	\$0
	<b>302-000-000-514 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,528</b>	<b>\$0</b>	<b>\$58</b>	<b>\$89</b>	<b>\$158</b>	<b>\$300</b>
	<b>302 Fund Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,528</b>	<b>\$0</b>	<b>\$58</b>	<b>\$89</b>	<b>\$158</b>	<b>\$300</b>
401-000-000-534-10-10-00	Water Salaries	\$117,981	\$119,436	\$125,862	\$128,053	\$171,842	\$179,674	\$189,916	\$231,635
401-000-000-534-10-20-00	Benefits	\$48,175	\$53,756	\$52,254	\$56,473	\$83,908	\$85,259	\$86,818	\$113,145
401-000-000-534-20-44-00	COS Dues/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$284	\$300
401-000-000-534-34-31-00	Office/Operating Supplies	\$2,065	\$1,753	\$3,294	\$2,511	\$1,965	\$2,951	\$3,803	\$3,000
401-000-000-534-34-31-01	Materials/Supplies	\$34,624	\$19,801	\$28,445	\$79,396	\$41,157	\$37,222	\$56,137	\$35,000
401-000-000-534-34-32-00	Fuel Consumption	\$2,927	\$3,641	\$3,966	\$2,230	\$4,857	\$6,205	\$7,512	\$7,500
401-000-000-534-34-41-00	Professional Services	\$12,197	\$8,776	\$13,428	\$28,147	\$19,957	\$6,107	\$10,379	\$10,000
401-000-000-534-34-41-01	Water Analysys	\$0	\$926	\$3,341	\$1,484	\$8,702	\$4,108	\$7,542	\$7,500
401-000-000-534-34-41-02	Security	\$0	\$0	\$0	\$0	\$12,416	\$9,312	\$14,185	\$13,230
401-000-000-534-34-42-00	Communications	\$2,951	\$2,497	\$2,428	\$3,042	\$6,678	\$8,864	\$16,085	\$10,000
401-000-000-534-34-43-00	Travel Expense	\$1,061	\$159	\$10,791	\$1,450	\$67	\$302	\$937	\$1,500
401-000-000-534-34-44-00	Tax Commission	\$8,962	\$9,693	\$9,321	\$10,114	\$12,837	\$11,433	\$10,296	\$12,500
401-000-000-534-34-44-01	Dept of Health	\$0	\$0	\$0	\$0	\$0	\$1,215	\$1,215	\$1,500
401-000-000-534-34-46-00	Insurance	\$7,713	\$7,450	\$11,028	\$2,411	\$6,972	\$8,468	\$12,766	\$16,000
401-000-000-534-34-47-00	City Bldgs. Power	\$1,782	\$1,731	\$2,130	\$996	\$567	\$529	\$317	\$1,000
401-000-000-534-34-47-01	Pump Power	\$30,722	\$34,359	\$36,205	\$39,541	\$33,090	\$35,666	\$31,223	\$35,000
401-000-000-534-34-47-03	Water IN Lieu of	\$36,449	\$30,218	\$41,986	\$38,288	\$41,536	\$39,953	\$38,254	\$42,000
401-000-000-534-34-48-00	Maintenance & Repair	\$21,284	\$25,846	\$19,578	\$26,132	\$14,302	\$10,631	\$22,263	\$15,000
401-000-000-534-34-49-01	Bank Fees-Water	\$0	\$0	\$0	\$0	\$188	\$4,665	\$6,746	\$4,500
	<b>401-000-000-534 Total</b>	<b>\$328,893</b>	<b>\$320,041</b>	<b>\$364,057</b>	<b>\$420,267</b>	<b>\$461,043</b>	<b>\$452,563</b>	<b>\$516,678</b>	<b>\$560,310</b>
401-000-000-535-10-10-00	Sewer Salaries	\$45,658	\$53,355	\$72,635	\$94,825	\$153,386	\$158,832	\$161,102	\$197,260
401-000-000-535-10-20-00	Benefits	\$18,652	\$25,449	\$31,392	\$39,964	\$66,516	\$62,768	\$62,530	\$84,950
401-000-000-535-20-44-00	COS Dues/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$265	\$300
401-000-000-535-35-31-00	Office Supplies	\$2,428	\$3,073	\$2,844	\$1,984	\$2,105	\$2,820	\$3,832	\$3,000
401-000-000-535-35-31-01	Materials/Supplies	\$2,098	\$3,974	\$10,191	\$4,707	\$19,943	\$17,499	\$13,198	\$15,000
401-000-000-535-35-31-02	Sewer Non-Expenditures	\$65,791	\$69,096	\$72,388	\$73,853	\$172,466	\$73,990	\$94,071	\$90,000
401-000-000-535-35-32-00	Fuel Consumption	\$4,255	\$5,328	\$2,627	\$2,053	\$4,662	\$5,544	\$6,892	\$7,000
401-000-000-535-35-41-00	Professional Services	\$14,856	\$10,817	\$10,070	\$20,172	\$3,008	\$1,377	\$83,144	\$5,000
401-000-000-535-35-41-01	Sewer Expenses/Analysis	\$2,312	\$6,546	\$10,211	\$6,276	\$4,233	\$10,084	\$3,222	\$5,000
401-000-000-535-35-41-02	Security	\$0	\$0	\$0	\$0	\$32,902	\$24,677	\$35,700	\$35,060
401-000-000-535-35-42-00	Communications	\$3,852	\$3,888	\$3,455	\$4,281	\$7,711	\$6,388	\$9,353	\$8,000
401-000-000-535-35-43-00	Travel Expense	\$0	\$117	\$8,419	\$71	\$12	\$80	\$218	\$500
401-000-000-535-35-44-00	Tax Commission	\$19,696	\$24,738	\$23,606	\$23,755	\$24,694	\$24,559	\$25,578	\$28,000
401-000-000-535-35-46-00	Insurance	\$11,488	\$10,724	\$13,279	\$3,110	\$7,105	\$7,057	\$13,072	\$16,900
401-000-000-535-35-47-00	City Bldgs. Power	\$2,475	\$3,091	\$2,496	\$996	\$567	\$529	\$367	\$1,000
401-000-000-535-35-47-01	Pump Power	\$5,120	\$2,809	\$2,741	\$3,023	\$3,205	\$4,350	\$3,355	\$3,500
401-000-000-535-35-47-03	Sewer-IN Lieu of	\$50,222	\$44,617	\$63,788	\$53,714	\$57,696	\$61,600	\$59,788	\$66,000

401-000-000-535-35-48-00	Maintenance/Repairs	\$6,075	\$33,520	\$23,143	\$20,844	\$10,975	\$20,059	\$15,768	\$15,000
401-000-000-535-35-48-01	Contract/Sewer Bills	\$238,523	\$242,653	\$274,814	\$292,895	\$335,131	\$394,740	\$359,373	\$380,000
401-000-000-535-35-48-02	ERU True-Up	\$65,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-535-35-49-00	Bank Fees-Sewer	\$0	\$0	\$0	\$0	\$188	\$4,665	\$6,846	\$5,500
	<b>401-000-000-535 Total</b>	<b>\$558,598</b>	<b>\$543,795</b>	<b>\$628,101</b>	<b>\$646,524</b>	<b>\$906,506</b>	<b>\$881,616</b>	<b>\$957,673</b>	<b>\$966,970</b>
401-000-000-591-34-78-00	Edi Loan / Principle	\$2,954	\$18,681	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-591-35-78-00	Edi Loan / Principle	\$2,954	\$18,681	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-592-34-83-00	Edi Loan / Interest	\$325	\$483	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-592-35-83-00	Edi Loan / Interest	\$325	\$483	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-594-34-60-00	PW Vehicle Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$11,892	\$0
401-000-000-594-34-35	Storm Damage Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
401-000-000-594-34-64-00	Capital Outlay	\$1,878	\$0	\$1,527	\$12,495	\$0	\$0	\$27,625	\$0
401-000-000-594-35-60-00	PW Vehicle Replacement	\$0	\$0	\$0	\$43,678	\$0	\$0	\$11,892	\$0
401-000-000-594-35-64-00	Capital Outlay	\$2,745	\$7,937	\$16,527	\$19,040	\$0	\$72,168	\$0	\$0
401-000-000-597-00-01-00	Surplus Transfer	\$0	\$0	\$21,265	\$0	\$0	\$0	\$0	\$0
	<b>401-000-000-594 Total</b>	<b>\$11,181</b>	<b>\$46,265</b>	<b>\$39,319</b>	<b>\$75,213</b>	<b>\$0</b>	<b>\$72,168</b>	<b>\$51,409</b>	<b>\$250,000</b>
	<b>401 Fund Total</b>	<b>\$898,671</b>	<b>\$910,100</b>	<b>\$1,031,478</b>	<b>\$1,142,004</b>	<b>\$1,367,548</b>	<b>\$1,406,347</b>	<b>\$1,525,760</b>	<b>\$1,777,280</b>
403-000-000-534-34-49-00	Bank Fees-Water	\$0	\$0	\$0	\$0	\$128	\$354	\$210	\$350
	<b>403-000-000-534 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128</b>	<b>\$354</b>	<b>\$210</b>	<b>\$350</b>
403-000-000-535-35-49-00	Bank Fees-Sewer	\$0	\$0	\$0	\$0	\$128	\$354	\$210	\$350
	<b>403-000-000-535 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128</b>	<b>\$354</b>	<b>\$210</b>	<b>\$350</b>
403-000-000-581-10-00-01	Interfund Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$460,000	\$0
	<b>403-000-000-581 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$0</b>
403-000-000-594-34-64-00	C.O. Water	\$0	\$0	\$0	\$22,475	\$0	\$0	\$0	\$75,000
403-000-000-594-35-64-00	C.O. Sewer	\$0	\$67,729	\$0	\$22,475	\$0	\$0	\$0	\$25,000
	<b>403-000-000-594 Total</b>	<b>\$0</b>	<b>\$67,729</b>	<b>\$0</b>	<b>\$44,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>
	<b>403 Fund Total</b>	<b>\$0</b>	<b>\$67,729</b>	<b>\$0</b>	<b>\$44,950</b>	<b>\$256</b>	<b>\$707</b>	<b>\$460,420</b>	<b>\$100,700</b>
410-000-000-531-20-44-00	COS Dues/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$50
410-000-000-531-20-46-00	Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$20
410-000-000-531-20-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$23	\$24	\$35	\$50
410-000-000-531-38-48-00	Storm Sewer Expenses	\$10,752	\$6,279	\$14,082	\$29,261	\$42,357	\$32,354	\$34,049	\$30,000
410-000-000-531-38-48-01	Security	\$0	\$0	\$0	\$0	\$4,346	\$3,259	\$5,055	\$4,630
	<b>410-000-000-531 Total</b>	<b>\$10,752</b>	<b>\$6,279</b>	<b>\$14,082</b>	<b>\$29,261</b>	<b>\$46,726</b>	<b>\$35,637</b>	<b>\$39,174</b>	<b>\$34,750</b>
	<b>410 Fund Total</b>	<b>\$10,752</b>	<b>\$6,279</b>	<b>\$14,082</b>	<b>\$29,261</b>	<b>\$46,726</b>	<b>\$35,637</b>	<b>\$39,174</b>	<b>\$34,750</b>
411-000-000-532-10-10-00	TV Salaries (Closed)	\$7,176	\$6,687	\$7,505	\$5,837	\$0	\$0	\$0	\$0
411-000-000-532-10-41-00	TV Subscriber Fees (Closed)	\$116,736	\$114,004	\$119,104	\$104,861	\$25,846	\$0	\$0	\$0
411-000-000-532-10-48-00	TV Maintenance (Closed)	\$5,727	\$2,054	\$723	\$468	\$523	\$0	\$0	\$0
411-000-000-532-32-44-00	TV Tax Commission (Closed)	\$1,708	\$1,842	\$1,759	\$1,122	\$4	\$0	\$0	\$0
	<b>411-000-000-533 Total</b>	<b>\$131,347</b>	<b>\$124,587</b>	<b>\$129,092</b>	<b>\$112,287</b>	<b>\$26,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
411-000-000-533-10-11-00	Light Salaries	\$284,315	\$300,439	\$333,054	\$320,376	\$296,053	\$281,885	\$292,882	\$375,300
411-000-000-533-10-20-00	Benefits / Electric	\$138,770	\$148,237	\$151,332	\$141,132	\$145,736	\$135,402	\$137,819	\$180,200
411-000-000-533-20-44-00	COS Dues/Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$226	\$350
411-000-000-533-20-49-00	Bank Fees	\$0	\$0	\$0	\$0	\$338	\$7,446	\$7,073	\$7,500
411-000-000-533-33-31-00	Office & Operating Supplies	\$6,072	\$6,938	\$8,327	\$10,734	\$9,732	\$3,276	\$4,184	\$5,000
411-000-000-533-33-31-01	Materials & Supplies	\$56,073	\$46,353	\$43,076	\$122,519	\$111,763	\$263,685	\$214,817	\$200,000
411-000-000-533-33-32-00	Fuel Consumption	\$11,578	\$13,063	\$13,538	\$11,019	\$9,392	\$6,816	\$10,730	\$11,000

411-000-000-533-33-33-00	Purchased Power	\$1,362,635	\$1,390,635	\$1,405,739	\$1,288,325	\$1,335,735	\$1,329,665	\$1,433,264	\$1,550,000
411-000-000-533-33-33-01	Renewable Energy Incentive	\$0	\$5,539	\$5,000	\$5,000	\$5,211	\$86	\$0	\$0
411-000-000-533-33-41-00	Professional Services	\$50,895	\$28,696	\$80,008	\$35,945	\$39,133	\$19,281	\$20,143	\$20,000
411-000-000-533-33-41-01	Security	\$0	\$0	\$0	\$0	\$12,416	\$9,312	\$14,185	\$13,230
411-000-000-533-33-42-00	Communication	\$3,696	\$3,133	\$5,547	\$3,489	\$8,033	\$6,959	\$12,341	\$13,000
411-000-000-533-33-43-00	Travel/Training Expense	\$2,046	\$4,752	\$9,400	\$0	\$9,680	\$7,151	\$9,650	\$10,000
411-000-000-533-33-44-00	Power Tax Com.	\$81,469	\$94,841	\$88,103	\$88,451	\$83,333	\$80,761	\$95,462	\$105,000
411-000-000-533-33-46-00	Insurance & Bonds	\$30,963	\$33,153	\$35,782	\$5,660	\$11,379	\$11,290	\$12,383	\$17,500
411-000-000-533-33-47-00	City Bldgs. Power	\$6,361	\$7,294	\$6,121	\$2,621	\$2,059	\$1,587	\$1,002	\$2,000
411-000-000-533-33-47-01	Cogen Power	\$21,708	\$18,970	\$20,519	\$22,184	\$24,588	\$28,820	\$18,494	\$20,000
411-000-000-533-33-47-03	Light -IN Lieu	\$136,676	\$122,058	\$165,699	\$137,963	\$136,830	\$137,979	\$139,700	\$153,650
411-000-000-533-33-48-00	Maintenance & Repairs	\$9,490	\$20,561	\$32,833	\$53,609	\$26,228	\$17,389	\$6,524	\$20,000
411-000-000-533-33-49-00	NW Public Power Dues	\$3,522	\$2,034	\$2,081	\$3,983	\$0	\$2,058	\$2,073	\$3,000
411-000-000-533-33-49-01	Miscellaneous Expenses	\$320	\$145	\$0	\$387	\$0	\$0	\$0	\$0
	<b>411-000-000-533 Total</b>	<b>\$2,206,589</b>	<b>\$2,246,842</b>	<b>\$2,406,159</b>	<b>\$2,253,399</b>	<b>\$2,267,640</b>	<b>\$2,350,847</b>	<b>\$2,432,950</b>	<b>\$2,706,730</b>
411-000-000-554-90-49-00	BPA Conservation	\$0	\$2,975	\$0	\$76,138	\$43,235	\$4,506	\$73,616	\$32,815
	<b>411-000-000-554 Total</b>	<b>\$0</b>	<b>\$2,975</b>	<b>\$0</b>	<b>\$76,138</b>	<b>\$43,235</b>	<b>\$4,506</b>	<b>\$73,616</b>	<b>\$32,815</b>
411-000-000-565-10-49-00	Energy Assistance	\$0	\$0	\$0	\$0	\$517	\$0	\$0	\$0
	<b>411-000-000-565 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$517</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
411-000-000-581-10-00-01	Interfund Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$280,000	\$0
	<b>411-000-000-581 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$280,000</b>	<b>\$0</b>
411-000-000-594-33-60-00	PW Vehicle Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$14,865	\$0
411-000-000-592-33-83-00	Edi Loan/Interest	\$649	\$31,926	\$0	\$0	\$0	\$0	\$0	\$0
411-000-000-593-33-70-00	Edi Loan/Principle	\$5,909	\$6,403	\$0	\$0	\$0	\$0	\$0	\$0
411-000-000-594-33-64-00	Capital Outlay	\$9,090	\$8,085	\$15,872	\$35,960	\$50,149	\$0	\$0	\$20,000
411-000-000-514-60-52-00	TIB Pass Through Grant Funds	\$3,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0
411-000-000-597-33-02-00	CERB/Transfer to 413	\$16,778	\$16,778	\$76	\$0	\$0	\$0	\$0	\$0
	<b>411-000-000-594 Total</b>	<b>\$35,547</b>	<b>\$63,191</b>	<b>\$15,948</b>	<b>\$35,960</b>	<b>\$50,149</b>	<b>\$0</b>	<b>\$14,865</b>	<b>\$20,000</b>
	<b>411 Fund Total</b>	<b>\$2,373,483</b>	<b>\$2,437,596</b>	<b>\$2,551,199</b>	<b>\$2,477,783</b>	<b>\$2,387,914</b>	<b>\$2,355,353</b>	<b>\$2,801,431</b>	<b>\$2,759,545</b>
412-000-000-582-10-00-00	Light Deposit Refunds	\$0	\$0	\$0	\$0	\$11,502	\$15,626	\$19,118	\$12,000
	<b>412-000-000-582 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,502</b>	<b>\$15,626</b>	<b>\$19,118</b>	<b>\$12,000</b>
	<b>412 Fund Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,502</b>	<b>\$15,626</b>	<b>\$19,118</b>	<b>\$12,000</b>
415-000-000-582-10-00-00	TV Deposit Refunds (Closed)	\$0	\$0	\$0	\$0	\$177	\$0	\$0	\$0
	<b>415-000-000-582 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$177</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>415 Fund Total (Fund Closed)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$177</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Grand Total</b>	<b>\$4,868,397</b>	<b>\$5,084,821</b>	<b>\$5,427,789</b>	<b>\$5,677,382</b>	<b>\$6,218,979</b>	<b>\$7,262,564</b>	<b>\$10,220,251</b>	<b>\$10,091,860</b>