2026 Preliminary Budget Forecast

Councilmembers and Dedicated Community Members,

The City of Sumas has been in the process of healing and recovering from the flood event that has drastically changed our community. 5 years later, and we are still working with FEMA on numerous projects throughout town. During the recovery process, our finances have had some very drastic ups and downs marked by the FEMA grants coming and going from our books. As those drastic changes start to slow and stabilize, we can get a more rounded, true picture of our financial status.

2026 is shaping up to be a balancing act of strategic planning with a hopeful outlook towards continued Flood Recovery and planned capital projects. Like many other cities in our area, Sumas is facing expenditures driven by a continued rise in inflation, and a sluggish revenue stream.

Revenue streams continue to be less than impressive. Trends suggest that sales tax is in a slow decline, and property tax will only increase by $7,430.93 in 2026, assuming the Council will elect to take the 1% increase above the 2025 levied amount. The utility funds are also facing upward expenditures with revenues coming primarily from utility rates. Sumas has boasted the lowest utility rates within the County, with the highest water quality in the State. As the economy takes a downward turn, the City is facing challenges such as trying to continue to keep rates low, but also being able to repair, and maintain our infrastructure.

We are in a crucial time of needing to look farther ahead to keep our heads above the rise and fall of the economic tides. The City has committed to addressing utility rates on an annual basis to ensure that the rates are sufficient to keep our utilities up and running, as well as provide a cushion for planned and future capital projects. For 2026 there are proposed utility increases ranging from 5% to 15% with consumption-tiered rates, and a new capital contribution rate. This preliminary budget assumes the Council will adopt and approve the proposed increases, and the ordinances to increase these rates will be brought to the Council for adoption soon.

Increasing rates have never been taken lightly, and we want to continue to be very cognizant of our residents, commercial businesses, and industry. Frugality is something that Sumas has become very adept at. The expenditure requests have been scrutinized and dialed back to necessity.

With respect, this preliminary budget is presented to the City Council for consideration for our upcoming 2026 Fiscal Year.

Respectfully,

Mollie Bost
Finance Director

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 expenditure 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 preliminary budget for 2026 is as follows:

FUND	2026 Estimated Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Estimated Ending Balance
001 General Fund	$2,200,519	$2,216,102	$2,489,689	$1,926,933
101 Street	$787,748	$311,214	$961,647	$137,314
103 Cemetery	$63,354	$38,181	$37,611	$63,924
104 Economic Development	$309,411	$15,510	$66	$324,856
105 Civic Improvement	$30,152	$4,800	$4,007	$30,944
107 Criminal Justice Lo-Pop	$7,512	$3,966	$2	$11,476
301 REET 1	$369,601	$25,000	$174	$394,427
302 REET 2	$472,963	$24,500	$135	$497,328
401 Water-Sewer	$298,159	$2,174,390	$1,953,547	$519,002
403 Water-Sewer Hookups	$727,142	$219,405	$481,089	$465,458
410 Storm Sewer	$381,062	$581,817	$936,551	$26,328
411 Light	$1,540,641	$3,250,763	$3,190,862	$1,600,542
412 Light Deposits	$39,250	$13,000	$16,500	$35,750
Totals:	$7,227,516	$8,878,648	$10,071,882	$6,034,282
Total Budget Revenues & Expenditures		**$16,106,164**		**$16,106,164**

General Fund (001):

- Revenue Sources:
    - Property Tax (89%)
    - Utility Taxes & Franchise Fees
    - Charges for services (Fingerprinting, CPL's, Passports)
    - User Fees (Parks Department)
    - Grants – Stonegarden, Department of Commerce, & FEMA

- Budget Requests:
    - Police Department
        - Lead/ Instructor Incentive Pay ($3,000 annually)
        - Handheld Radar ($700)
        - Body Armor Replacement ($2,800)
        - Duty Handgun Replacement ($750)
        - Defensive Tactics, Inservice Patrol Tactics Training, and Other Misc. Training ($4,000)
        - WASPC Conference ($700)
        - What-Comm Dispatch ($48,863)
        - Less than Lethal Ammunition ($600)
        - Evidence Collection Materials ($300)
        - Drone Maintenance ($1,000)
        - ARPA Funds – Patrol Car ordered in 2025, expense occurring in 2026
    - Parks Department
        - 1 Summer Help Position (split w/ street fund) ($4,869)
    - Public Safety
        - Whatcom County Fire Department #14 – Contract Agreement ($324,000)
    - Planning Department
        - Whatcom County Natural Hazard Mitigation Plan Update ($25,000) – funding reserved from GMA grant received in 2025

<u>Street Fund (101):</u>

- Revenue Sources:
    - Property Tax (7%)
    - Local Fuel and State Shared Motor Vehicle Fuel Tax
    - Grants – TIB, FEMA
- Budget Request:
    - Street Maintenance – Painting, Pothole and minor repairs ($31,200)
    - Greenhouse 2 (City Laydown yard) Wiring Materials: ($10,250) *total cost is split with other funds
    - FEMA Projects (continuation of, but not limited to): ($357,210)
        - Hovel Road Culverts (A&E)
        - Multiple Roads (A&E) – Arthurs Way, Victoria Court, Railroad & First Street, Second Street, and Gough Street
        - West Third Street Culverts (A&E)

<u>Cemetery Fund (103):</u>

- Revenue Sources:
    - Property Tax (4%)
    - Plot Purchase Fees
- Budget Requests:
    - Driveway Repair ($13,000) – carried over from 2025 project list
    - Zero Turn Replacement Mower ($6,000)

  - Seed & Fertilizer ($4,500)

Economic Development Fund (104):

- Revenue Sources:
  - La Gloria (10-year loan 2021-2031, with a 1% interest rate)

Civic Impact Fund (105):

- Revenue Sources:
  - State Shared Transient Rental Tax
- Budget Requests
  - Sumas Community Days Fireworks Donation ($3,000)
  - Christmas in the Park – Replacement Lights ($1,000)

Criminal Justice Low Population Fund (107):

- Revenue Sources:
  - State Shared: Criminal Justice Lo-Pop & CJ – Special Programs

REET 1 & REET 2 Funds (301 & 302):

- Revenue Sources:
  - Property Sales – Real Estate Excise Tax
  - Investment Interest

Water-Sewer Fund (401):

- Revenue Sources:
  - Utility Rates – Proposed increase (10%-15%), with consumption tiered rates, and capital contribution rates. Increases will need to be adopted by ordinance, and capital contributions transferred to Water-Sewer Hookup Fund for planned and future capital projects.
  - Grants - FEMA
- Budget Requests:
  - Engineering – Main Line Tank Repairs ($77,000) – Council approved in 2025, expenditures to continue in 2026
  - Water Tank Sealing ($10,000)
  - Multi-Gas Detector ($1,000) – total cost split across funds
  - Lift Station 3 – Bigger Vault Lid ($4,500)
  - Motorized Hoist for Sewer Pumps ($4,000)
  - FEMA Project – City Well Transmission Line ($78,000)

Water-Sewer Hookup Fund (403):

- Revenue Sources:
  - Water-Sewer Hookup Fees – proposed increase to fees. Increases will need to be adopted by ordinance.
  - Utility Rates – Capital Contribution Fees
- Budget Requests:
  - Water Main Line Re-Construction – Need Estimate (roughly $350,000)

- New Pumps for Lift State 7 ($12,000)
- Engineering – Continuous Disinfection Treatment Plan ($30,000) – remaining contract amount with Wilson Engineering
- City of Abbotsford – Excess System Contribution Payment Plan ($80,300 – 2026 payment)
- Greenhouse 2 (City Laydown yard) Wiring Materials: ($20,500) *total cost is split with other funds

<u>Stormwater Fund (410):</u>

- Revenue Sources:
  - Utility Rates – Proposed increase (5%)
  - Hookup Fees
  - Grants - FEMA
- Budget Requests:
  - Hookup – 100 Block of Mitchell/ Morton Street, between Cherry & Sumas Ave
  - FEMA Projects – including, but not limited to:
    - Storm Line Repairs ($563,200)
    - Stormwater Outfall (A&E) ($330,000)

<u>Light Fund (411):</u>

- Revenue Sources:
  - Utility Rates – Proposed increase (5%), with consumption tiered rates, and capital contribution rates to be used for planned and future capital projects. Increases will need to be adopted by ordinance.
  - Hookup Fees
- Budget Requests:
  - Multi-Gas Detector ($1,000) – total cost split across funds
  - Greenhouse 2 (City Laydown yard) Wiring Materials: ($20,500) *total cost is split with other funds.
  - Engineering – 600 Amp Electrical Upgrade Engineering (Bob Mitchell Alternative Feeder) – ($15,000) – additional to current 2025 contract.
  - Project Savings - 600 Amp Electrical Upgrade Engineering ($100,000) – additional towards project savings. Savings will be $500,000 in 2026.

Employees, Salaries & Benefits

The City employs 16 Full-Time employees and 9 Part-Time or Seasonal employees. 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 2026 is 2.8%.**

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 2026 are between 8.7% to 11.6%. Dental insurance rate increases for 2026 are 4.3% to 7.6% and Vision rates will not increase in 2026.

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 2026 are between 1%-4.6%.

Questions

If you have questions about the City's budget, budget process, or budget document, please reach out to Mollie Bost, Finance Director, at mbost@cityofsumas.com or 360-988-5711.

City of Sumas
Account Details
2026 Preliminary Budget Hearing - November 10, 2025

General Fund

	Beginning Balance	$	2,200,519
	Taxes		
001-000-000-311-11-00-00	Property Tax	$	667,900
001-000-000-313-11-00-00	Sales Tax	$	465,500
001-000-000-313-15-00-00	Public Safety/EMS	$	93,350
001-000-000-313-61-00-00	Natural Gas Tax/State	$	18,250
001-000-000-313-71-00-00	CJ Sales Tax	$	45,000
001-000-000-316-41-00-00	Light IN Lieu	$	148,100
001-000-000-316-42-00-00	Water IN Lieu	$	49,450
001-000-000-316-44-00-00	Sewer IN Lieu	$	77,150
001-000-000-316-45-00-00	Utility Tax/NVDGarbage	$	35,000
001-000-000-316-45-01-00	Utility Tax/Garbage Transfer RDS	$	24,000
001-000-000-316-46-00-00	UtilityTax/Natural Gas/CNG	$	10,300
001-000-000-316-47-00-00	Utility Tax/Phone	$	18,500
		$	**1,652,500**
	Licenses & Permits		
001-000-000-321-30-00-00	Fireworks Permit	$	25
001-000-000-321-50-00-00	Meadowbrook Rights	$	35,000
001-000-000-321-91-00-00	Franchise Fees	$	8,000
001-000-000-321-99-00-00	Business License Fee	$	7,900
001-000-000-321-99-00-01	Commercial & Itinerant Solicitor	$	100
001-000-000-322-10-00-00	Building Permit Fees	$	50,000
001-000-000-322-30-00-00	Animal Licenses	$	260
001-000-000-322-90-00-00	Gun Permit Fees	$	500
		$	**101,785**
	Intergovernmental Revenues		
001-000-000-333-97-00-00	Federal Grant - FEMA	$	231,906
001-000-000-333-97-06-00	Stonegarden	$	30,000
001-000-000-334-01-80-00	State Military Dept Grant	$	12,884
001-000-000-336-06-51-00	DUI Cities	$	200
001-000-000-336-06-94-00	Liquor Excise Tax	$	12,827
001-000-000-336-06-95-00	Liquor Profits Tax	$	13,451
001-000-000-336-06-95-01	Liquor Tax/Border Town	$	25,700
		$	**326,967**
	Charges for Goods & Services		
001-000-000-341-70-00-00	Charges for Goods/Services	$	250
001-000-000-341-91-00-00	Election Candidate Filing Fees	$	100
001-000-000-341-96-00-00	Personnel/Administrative Services	$	10,000
001-000-000-341-99-00-00	Passport Fees	$	12,600
001-000-000-342-10-00-00	Police Serv/Fingerprints	$	350
001-000-000-342-10-02-00	Police Services/Security	$	48,000
001-000-000-342-33-00-00	Probation Costs	$	6,000
001-000-000-342-36-00-00	Recovered Jail Costs	$	15
001-000-000-345-81-00-00	Planning/Zoning Fees	$	7,000
001-000-000-345-83-00-00	Plan Check Fees	$	6,500
001-000-000-347-30-00-00	User Fees - Facilities	$	7,000

001-000-000-347-30-01-00	Ballfield Prep Fees	$	1,000
001-000-000-347-30-04-00	Payment for Showers	$	10
001-000-000-347-90-00-00	Srs/Library/Gas/Garb/Supplies	$	1,600
		$	**100,425**
	Fines & Penalties		
001-000-000-353-10-00-00	Fines & Forfeits	$	8,000
001-000-000-355-20-00-00	DUI Penalties/Fines	$	200
001-000-000-355-80-00-00	CT Fines	$	1,000
001-000-000-356-90-00-00	CNT Fines	$	150
001-000-000-356-90-00-01	Crime Prevention	$	25
001-000-000-356-90-00-02	DV - Collections	$	125
001-000-000-357-33-00-00	Recovered Attorney Fee	$	200
		$	**9,700**
	Misc. Revenues		
001-000-000-361-40-00-00	Sales Interest	$	1,500
001-000-000-361-40-10-00	Bank Interest	$	22,000
001-000-000-362-10-00-00	Equipment Rental	$	250
001-000-000-362-51-00-00	Space/Facility Leases	$	75
001-000-000-367-00-00-01	WCIA Training Reimbursement	$	300
001-000-000-369-40-00-01	Judgements & Settlements	$	100
001-000-000-369-91-01-00	NSF Fees	$	500
		$	**24,725**
	Total Revenues	**$**	**2,216,102**
	General Government		
001-000-000-511-60-10-00	Legislative Salaries	$	9,000
001-000-000-511-60-20-00	Legislative Benefits	$	831
001-000-000-511-60-30-00	Legislative Supplies	$	3,200
001-000-000-511-60-41-00	Legislative Publication	$	1,242
001-000-000-511-60-41-01	Code Supplement	$	1,541
001-000-000-512-51-10-00	Jud/Crt Clk/Judge Salaries	$	52,899
001-000-000-512-51-20-00	Judicial Benefits	$	13,306
001-000-000-512-51-31-00	Judicial/court Supplies	$	1,500
001-000-000-512-51-41-00	Judicial/Crt Appt'd Atty.	$	15,500
001-000-000-512-51-41-01	Prof Serv./Witness/Jury	$	29,500
001-000-000-512-51-43-00	Travel/ Training	$	200
001-000-000-513-10-10-00	Executive Salary	$	7,200
001-000-000-513-10-20-00	Executive Benefits	$	750
001-000-000-513-10-49-00	Expense For Mayor	$	1,500
001-000-000-514-20-10-00	F/A Salaries	$	67,020
001-000-000-514-20-20-00	F/A Benefits	$	33,812
001-000-000-514-20-31-00	Office Supplies	$	100
001-000-000-514-20-43-00	Travel & Training	$	500
001-000-000-514-20-49-00	Banking Fees	$	503
001-000-000-514-20-49-01	F/A Dues	$	150
001-000-000-514-23-41-00	F/A State Auditor	$	50,000
001-000-000-514-23-49-00	AWC	$	3,100
001-000-000-514-40-40-00	F/A Election Costs	$	2,250
001-000-000-515-31-41-00	City Attorney Fees	$	45,000
001-000-000-518-20-42-00	Communications	$	6,580
001-000-000-518-20-44-00	COS Dues/Assessments	$	1,500
001-000-000-518-20-47-00	City Bldgs. Power	$	1,500

001-000-000-518-20-48-00	Maintenance	$	1,500
001-000-000-518-30-10-00	Custodial Salaries	$	3,364
001-000-000-518-30-20-00	Custodial Benefits	$	313
001-000-000-518-30-30-00	Central Supplies	$	8,000
001-000-000-518-30-41-01	Pest Control/City Buildings	$	600
001-000-000-518-30-46-00	Insurance & Bonds	$	47,000
001-000-000-518-40-41-00	Professional Services	$	36,000
001-000-000-518-40-43-00	Travel Expense	$	55
001-000-000-518-63-40-01	ARPA Grant	$	70,359
001-000-000-518-90-49-00	WCOG Dues	$	1,361
		$	**518,734**
	Public Safety		
001-000-000-521-20-10-00	Police Salaries	$	698,789
001-000-000-521-20-10-01	Stonegarden OT	$	30,000
001-000-000-521-20-20-00	Police Benefits	$	350,193
001-000-000-521-20-20-01	Uniform Expense	$	6,000
001-000-000-521-20-30-00	Supplies	$	6,011
001-000-000-521-20-32-00	Fuel Consumption	$	21,866
001-000-000-521-20-33-00	Sm Tools/Equip	$	4,500
001-000-000-521-20-40-00	Professional Services	$	1,000
001-000-000-521-20-40-01	NW Technology Support	$	12,432
001-000-000-521-20-40-02	Dispatch	$	48,863
001-000-000-521-20-41-00	Communications	$	17,000
001-000-000-521-20-48-00	Maintenance & Repairs	$	21,000
001-000-000-521-20-49-00	Dues/Memberships	$	7,500
001-000-000-521-40-49-00	Education & Training	$	9,800
001-000-000-521-50-46-00	Insurance & Bonds	$	51,000
001-000-000-522-20-40-01	Public Safety/EMS	$	20,000
001-000-000-522-20-40-02	Public Safety/ Jail	$	42,000
001-000-000-522-20-49-00	Fire District Agreement	$	324,000
001-000-000-523-30-49-00	Probation Services	$	14,744
001-000-000-523-50-49-00	Jail Services	$	30,030
001-000-000-524-20-10-00	Building Salaries	$	22,435
001-000-000-524-20-20-00	Building Benefits	$	11,019
001-000-000-524-20-40-00	Building Inspection	$	3,274
001-000-000-525-10-49-00	Emergency Services	$	12,938
001-000-000-525-60-49-00	Disaster Preparedness	$	4,900
		$	**1,771,293**
	Natural and Economic Environment		
001-000-000-554-30-49-00	Animal Control	$	250
001-000-000-554-90-40-00	NW Clean Air Agency	$	1,020
001-000-000-558-60-40-00	Planning Services	$	27,474
001-000-000-558-60-41-05	Land Use/SMP/UGA/Comp/GMA	$	25,000
		$	**53,744**
	Social Services		
001-000-000-566-00-44-00	2% LP/Substance Abuse Treatment	$	554
		$	**554**
	Culture & Recreation		
001-000-000-572-50-40-00	Library Expense	$	600
001-000-000-573-90-30-00	Holiday/Festive Occasions	$	4,500
001-000-000-575-50-49-01	Senior/Community Center	$	6,000

001-000-000-575-50-49-02	Historical Society	$	5,200
001-000-000-576-40-31-00	Ballfield Supplies	$	87
001-000-000-576-40-32-00	Ballfield - Fuel/Propane	$	309
001-000-000-576-40-48-02	Maintenance-Ballfields	$	3,084
001-000-000-576-80-10-00	Park Salaries	$	36,781
001-000-000-576-80-20-00	Park Benefits	$	16,974
001-000-000-576-80-31-00	Material/Supplies	$	24,344
001-000-000-576-80-46-00	Insurance & Bonds	$	14,800
001-000-000-576-80-48-00	Maintenance-Parks	$	14,000
		$	**126,679**
	Debt Service		
001-000-000-591-21-70-00	Police Department - Debt Repayment - SBITA	$	3,686
		$	**3,686**
	Capital Expenditure		
001-000-000-594-21-60-00	Patrol Car Replacement	$	15,000
		$	**15,000**
	Total Expenditure	**$**	**2,489,689**
	Ending Fund Balance	**$**	**1,926,933**

Street Fund

	Beginning Balance	**$**	**787,748**
	Taxes		
101-000-000-311-11-00-00	Property Tax	$	52,536
101-000-000-313-84-00-00	Local 1-Cent Fuel Tax	$	20,000
		$	**72,536**
	Intergovernmental Revenues		
101-000-000-333-97-00-00	Federal Grant - FEMA	$	120,570
101-000-000-334-01-80-00	State Military Dept Grant	$	7,678
101-000-000-334-03-80-00	TIB Grant Funds	$	60,000
101-000-000-336-00-71-00	Multimodel Transportation	$	2,294
101-000-000-336-00-87-01	MV Fuel Tax	$	33,636
		$	**224,178**
	Charges for Goods & Services		
101-000-000-344-10-00-01	Street Maintenance/ Repairs	$	5,000
		$	**5,000**
	Misc. Revenues		
101-000-000-361-40-10-00	Bank Interest	$	9,500
		$	**9,500**
	Total Revenue	**$**	**311,214**
	Transportation		
101-000-000-542-30-10-00	Street Salaries	$	50,133
101-000-000-542-30-20-00	Benefits	$	21,327
101-000-000-542-30-48-00	Roadway-Maintenance	$	20,000
101-000-000-542-30-48-01	Equip Maint & Repairs	$	868
101-000-000-542-61-48-00	Sidewalks	$	2,235
101-000-000-542-63-30-00	Street Lighting	$	1,000
101-000-000-542-64-48-00	Traffic Control Devices	$	3,500
101-000-000-542-66-48-00	Snow & Ice	$	2,560
101-000-000-542-67-48-00	Street Sweeping	$	7,926
101-000-000-543-30-31-00	Materials/Supplies	$	8,020
101-000-000-543-30-46-00	Insurance & Bonds	$	5,200

101-000-000-543-30-48-00	Equipment/Maintenance	$	4,341
101-000-000-543-30-49-00	Bank Fees	$	182
		$	**127,292**
	Capital Expenditures		
101-000-000-595-30-60-00	Storm Damage Repairs	$	760,355
101-000-000-595-30-60-02	TIB Grant Funds	$	60,000
101-000-000-595-30-60-03	Street Capital Outlay	$	13,000
101-000-000-595-61-60-01	Sidewalks-Capital Expenditures	$	1,000
		$	**834,355**
	Total Expenditure	$	**961,647**
	Ending Fund Balance	**$**	**137,314**

Cemetery Fund

	Beginning Balance	**$**	**63,354**
	Taxes		
103-000-000-311-11-00-00	Property Tax	$	30,021
		$	**30,021**
	Charges for Goods & Services		
103-000-000-343-60-00-00	Plot Purchase Fees	$	5,000
103-000-000-343-60-01-00	Plot Maintenance Fees	$	1,350
103-000-000-343-61-00-00	Headstone Setting Fees	$	220
		$	**6,570**
	Misc. Revenues		
103-000-000-361-40-10-00	Bank Interest	$	240
103-000-000-362-51-45-00	Land Rental	$	1,350
		$	**1,590**
	Total Revenue	$	**38,181**
	Cemetery		
103-000-000-536-10-10-00	Cemetery Salaries	$	7,388
103-000-000-536-10-20-00	Benefits	$	4,035
103-000-000-536-10-41-00	Professional Services	$	343
103-000-000-536-20-31-00	Materials & Supplies	$	5,000
103-000-000-536-20-40-00	Maintenance	$	13,000
103-000-000-536-20-44-00	COS Dues/Assessments	$	12
103-000-000-536-20-46-00	Insurance & Bonds	$	1,700
103-000-000-536-20-48-00	Equipment/Maintenance	$	123
103-000-000-536-20-49-00	Bank Fees	$	9
		$	**31,611**
	Capital Expenditure		
103-000-000-594-36-63-00	Cemetery CO	$	6,000
		$	**6,000**
	Total Expenditure	$	**37,611**
	Ending Fund Balance	**$**	**63,924**

Economic Development Fund

	Beginning Balance	**$**	**309,411**
	Misc. Revenues		
104-000-000-361-40-00-00	EDRF Loan Interest	$	530
104-000-000-361-40-10-00	Bank Interest	$	5,000
		$	**5,530**
	Other Increases in Fund Resources		

104-000-000-389-90-00-00	Principal Repayment EDRF	$	9,980
		$	**9,980**
	Total Revenue	**$**	**15,510**
	Natural & Economic Environment		
104-000-000-558-70-49-00	Bank Fees	$	66
		$	**66**
	Total Expenditure	**$**	**66**
	Ending Fund Balance	**$**	**324,856**

Civic Improvement Fund			
	Beginning Balance	**$**	**30,152**
	Taxes		
105-000-000-313-31-00-00	Transient Rental	$	4,500
		$	**4,500**
	Misc. Revenues		
105-000-000-361-40-10-00	Bank Interest	$	300
		$	**300**
	Total Revenue	**$**	**4,800**
	Natural and Economic Environment		
105-000-000-557-30-41-00	Tourism Expenditures	$	4,000
105-000-000-557-30-49-00	Bank Fees	$	7
		$	**4,007**
	Total Expenditure	**$**	**4,007**
	Ending Fund Balance	**$**	**30,944**

Criminal Justice Low Population Fund			
	Beginning Balance	**$**	**7,512**
	Intergovernmental Revenue		
107-000-000-336-06-21-00	Criminal Justice-Lo-Pop	$	1,000
107-000-000-336-06-26-00	CJ - Special Programs	$	2,716
		$	**3,716**
	Misc. Revenue		
107-000-000-361-40-10-00	Bank Interest	$	250
		$	**250**
	Total Revenue	**$**	**3,966**
	Public Safety		
107-000-000-521-30-49-00	Bank Fees	$	2
		$	**2**
	Total Expenditure	**$**	**2**
	Ending Fund Balance	**$**	**11,476**

REET 1 Fund			
	Beginning Balance	**$**	**369,601**
	Taxes		
301-000-000-318-34-00-00	REET1 - First Quarter %	$	20,000
		$	**20,000**
	Misc. Revenues		
301-000-000-361-11-00-00	Investment Interest	$	1,500
301-000-000-361-40-10-00	Bank Interest	$	3,500
		$	**5,000**

	Total Revenue	$	25,000
	General Government		
301-000-000-514-20-49-00	Bank Fees	$	116
		$	**116**
	Capital Expenditures		
301-000-000-594-19-63-00	Uncapitalized Expenditures	$	59
		$	**59**
	Total Expenditure	$	174
	Ending Fund Balances	$	**394,427**

REET 2 Fund

	Beginning Balance	$	**472,963**
	Taxes		
302-000-000-318-35-00-00	REET2 - Second Quarter %	$	20,000
		$	**20,000**
	Misc. Revenues		
302-000-000-361-11-00-00	Investment Interest	$	1,500
302-000-000-361-40-10-00	Bank Interest	$	3,000
		$	**4,500**
	Total Revenue	$	24,500
	General Government		
302-000-000-514-20-49-00	Bank Fees	$	135
	302-000-000-514 Total	$	**135**
	Total Expenditure	$	135
	Ending Fund Balance	$	**497,328**

Water-Sewer Fund

	Beginning Balance	$	**298,159**
	Intergovernmental Revenues		
401-000-000-333-97-00-00	Federal Grant - FEMA - Water	$	76,873
401-000-000-334-01-80-00	State Military Dept Grant-Water	$	4,271
		$	**81,143**
	Charges for Goods & Services		
401-000-000-343-40-00-00	Customer Rcts./Water	$	708,059
401-000-000-343-40-04-00	Charges/Goods or Services-Water	$	5,500
401-000-000-343-40-30-00	Water Reconnect Fees	$	30
401-000-000-343-50-00-00	Consumer Rcts./Sewer	$	1,176,267
401-000-000-343-50-31-00	Sewer Non-Rev	$	189,391
401-000-000-346-20-00-00	Lab Fees/Analysis-Water	$	1,000
401-000-000-346-20-01-00	Lab Fees/Analysis-Sewer	$	5,000
		$	**2,085,247**
	Misc. Revenues		
401-000-000-361-40-10-00	Bank Interest	$	8,000
		$	**8,000**
	Total Revenues	$	2,174,390
	Utilities		
401-000-000-534-10-10-00	Water Salaries	$	231,349
401-000-000-534-10-20-00	Benefits	$	116,998
401-000-000-534-20-44-00	COS Dues/Assessments	$	570
401-000-000-534-34-31-00	Office/Operating Supplies	$	4,000
401-000-000-534-34-31-01	Materials/Supplies	$	38,556

401-000-000-534-34-32-00	Fuel Consumption	$	6,441
401-000-000-534-34-41-00	Professional Services	$	120,000
401-000-000-534-34-41-01	Water Analysys	$	5,176
401-000-000-534-34-41-02	Security	$	9,175
401-000-000-534-34-42-00	Communications	$	10,380
401-000-000-534-34-43-00	Travel Expense	$	4,000
401-000-000-534-34-44-00	Tax Commission	$	10,927
401-000-000-534-34-44-01	Dept of Health	$	1,747
401-000-000-534-34-46-00	Insurance	$	20,200
401-000-000-534-34-47-00	City Bldgs. Power	$	557
401-000-000-534-34-47-01	Pump Power	$	32,361
401-000-000-534-34-47-03	Water IN Lieu of	$	42,343
401-000-000-534-34-48-00	Maintenance & Repair	$	49,764
401-000-000-534-34-49-01	Bank Fees-Water	$	28
401-000-000-535-10-10-00	Sewer Salaries	$	204,325
401-000-000-535-10-20-00	Benefits	$	87,171
401-000-000-535-20-44-00	COS Dues/Assessments	$	155
401-000-000-535-35-31-00	Office Supplies	$	4,000
401-000-000-535-35-31-01	Materials/Supplies	$	25,100
401-000-000-535-35-31-02	Sewer Non-Expenditures	$	189,391
401-000-000-535-35-32-00	Fuel Consumption	$	5,482
401-000-000-535-35-41-00	Professional Services	$	1,900
401-000-000-535-35-41-01	Sewer Expenses/Analysis	$	15,797
401-000-000-535-35-41-02	Security	$	24,315
401-000-000-535-35-42-00	Communications	$	6,838
401-000-000-535-35-43-00	Travel Expense	$	77
401-000-000-535-35-44-00	Tax Commission	$	30,445
401-000-000-535-35-46-00	Insurance	$	16,800
401-000-000-535-35-47-00	City Bldgs. Power	$	557
401-000-000-535-35-47-01	Pump Power	$	3,487
401-000-000-535-35-47-03	Sewer-IN Lieu of	$	71,134
401-000-000-535-35-48-00	Maintenance/Repairs	$	13,396
401-000-000-535-35-48-01	Contract/Sewer Bills	$	400,000
401-000-000-535-35-49-00	Bank Fees-Sewer	$	28
		$	**1,804,973**
	Debt Services		
401-000-000-591-34-70-00	SBITA - Debt Repayment	$	630
401-000-000-591-35-70-00	SBITA - Debt Repayment	$	630
		$	**1,261**
	Capital Expenditures		
401-000-000-594-34-60-01	Storm Damage Repairs - Water	$	85,414
401-000-000-594-35-60-01	Storm Damage Repairs - Sewer	$	61,900
		$	**147,314**
	Total Expenditure	$	**1,953,547**
	Ending Balance	$	**519,002**

Water-Sewer Hookup Fund

	Beinning Balance	$	**727,142**
	Charges for Goods & Services		
403-000-000-343-40-02-00	New Water Hookups	$	42,000
403-000-000-343-40-03-00	Customer Captial Contributions - Water	$	77,916

403-000-000-343-50-02-00	New Sewer Hookups	$	65,000
403-000-000-343-50-03-00	Customer Captial Contributions - Sewer	$	15,489
		$	**200,405**
	Misc. Revenues		
403-000-000-361-11-00-00	Investment Interest	$	4,500
403-000-000-361-40-10-00	Bank Interest	$	14,500
		$	**19,000**
	Total Revenues	$	**219,405**
	Utilities		
403-000-000-534-34-49-00	Bank Fees-Water	$	145
403-000-000-535-35-49-00	Bank Fees-Sewer	$	145
		$	**289**
	Capital Expenditures		
403-000-000-594-34-64-00	C.O. Water	$	360,250
403-000-000-594-35-64-00	C.O. Sewer	$	120,550
		$	**480,800**
	Total Expenditure	$	**481,089**
	Ending Balance	$	**465,458**

Stormwater

	Beinning Balance	$	**381,062**
410-000-000-333-97-00-00	Federal Grant - FEMA	$	506,841
410-000-000-334-01-80-00	State Military Dept Grant	$	28,158
		$	**534,999**
410-000-000-343-10-00-00	Storm Sewer Fees	$	36,158
410-000-000-343-10-01-00	Storm Sewer Hookups	$	6,660
		$	**42,818**
410-000-000-361-40-10-00	Bank Interest	$	4,000
		$	**4,000**
	Total Revenues	$	**581,817**
	Utilities		
410-000-000-531-20-44-00	COS Dues/Assessments	$	24
410-000-000-531-20-46-00	Insurance	$	33
410-000-000-531-20-49-00	Bank Fees	$	82
410-000-000-531-38-48-00	Storm Sewer Expenses	$	40,000
410-000-000-531-38-48-01	Security	$	3,211
		$	**43,351**
	Capital Expenditures		
410-000-000-594-31-60-00	Storm Damage Repairs - Storm Sewer	$	893,200
		$	**893,200**
	Total Expenditure	$	**936,551**
	Ending Fund Balance	$	**26,328**

Light Fund

	Beginning Balance	$	**1,540,641**
	Charges for Goods & Services		
411-000-000-343-30-10-00	Customer Electric Rcts.	$	3,128,628
411-000-000-343-30-10-01	Temporary Electric Hookups	$	550

411-000-000-343-30-10-02	New Electric Hook-Ups	$	10,000
411-000-000-343-30-10-03	Electric Reconnects	$	3,000
411-000-000-343-30-10-04	Goods/Services/Electric	$	55,000
411-000-000-343-30-10-05	Electric Customer Capital Contributions	$	33,085
411-000-000-345-29-00-00	BPA Conservation	$	1,000
		$	**3,231,263**
	Misc. Revenues		
411-000-000-361-40-10-00	Bank Interest	$	18,500
411-000-000-367-00-00-00	Energy Assistance Donations	$	1,000
		$	**19,500**
	Total Revenue	$	**3,250,763**
	Utilities		
411-000-000-533-10-11-00	Light Salaries	$	393,323
411-000-000-533-10-20-00	Benefits / Electric	$	199,850
411-000-000-533-20-44-00	COS Dues/Assessments	$	1,629
411-000-000-533-20-49-00	Bank Fees	$	388
411-000-000-533-33-31-00	Office & Operating Supplies	$	4,398
411-000-000-533-33-31-01	Materials & Supplies	$	67,150
411-000-000-533-33-32-00	Fuel Consumption	$	7,204
411-000-000-533-33-33-00	Purchased Power	$	1,526,806
411-000-000-533-33-33-01	Renewable Energy Incentive	$	1,116
411-000-000-533-33-41-00	Professional Services	$	50,000
411-000-000-533-33-41-01	Security	$	9,175
411-000-000-533-33-42-00	Communication	$	10,154
411-000-000-533-33-43-00	Travel/Training Expense	$	8,000
411-000-000-533-33-44-00	Power Tax Com.	$	112,216
411-000-000-533-33-46-00	Insurance & Bonds	$	26,900
411-000-000-533-33-47-00	City Bldgs. Power	$	1,672
411-000-000-533-33-47-01	Cogen Power	$	26,038
411-000-000-533-33-47-03	Light -IN Lieu	$	173,825
411-000-000-533-33-48-00	Maintenance & Repairs	$	58,549
		$	**2,678,394**
	Natural & Economic Environment		
411-000-000-554-90-49-00	BPA Conservation	$	1,588
		$	**1,588**
	Debt Servcies		
411-000-000-591-33-70-00	SBITA - Debt Repayment	$	630
		$	**630**
	Capital Expenditures		
411-000-000-594-33-64-00	Capital Outlay	$	510,250
		$	**510,250**
	Total Expenditure	$	**3,190,862**
	Ending Fund Balance	$	**1,600,542**

	Light Deposits		
	Beginning Balance	$	**39,250**
412-000-000-382-10-00-00	Light Refundable Deposits	$	13,000
	Total Revenue	$	**13,000**
412-000-000-582-10-00-00	Light Deposit Refunds	$	16,500
	Total Expenditure	$	**16,500**
	Ending Balance	$	**35,750**

ALL FUNDS		
Beginning Balance	**$**	**7,227,516**
Total Revenues	$	8,878,648
Total Expenditures	$	10,071,882
Ending Balance	**$**	**6,034,282**