



CITY OF SUMAS

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MEMO

To: Sumas City Council
From: Mollie Bost, Finance Director
Date: December 8, 2025
Re: 2025 Budget Amendments

As required, the 2025 budget was adopted before the 2024 year-end using estimated beginning balances and projections based on anticipated revenues, expenditures, departmental requests, and inflation trends.

To ensure accuracy, the City of Sumas routinely amends the budget at year-end to better reflect our actual financial position. While these adjustments remain partially projected—since revenues and expenditures will continue to be processed through January 20 under state standards—they provide a clearer picture of our progress. Attached is Ordinance No. 1829, reflecting the amended 2025 budget.

Overall, the City managed expenditures efficiently, with most funds coming in lower than expected. Although revenues have been slower than anticipated, this positions us well to adapt and strengthen our financial outlook moving forward.

The following Funds were affected by unanticipated revenues and expenditures in fiscal year 2025:

Revenues:

- 001 General Fund – Estimated starting balance originally budgeted \$2,041,162, actual \$1,984,301. Actual property tax revenues are less than calculated with original budget.
- 101 Street Fund – Estimated starting balance originally budgeted \$525,425, actual \$837,680. Actual property tax revenues are less than calculated with original budget. Some of the budgeted grant funded projects did not occur, affecting both the revenues and expenditures.
- 103 Cemetery Fund – Estimated starting balance originally budgeted at \$34,683, actual \$36,555. Actual property tax revenues are less than calculated with original budget.
- 104 Economic Development Fund – Estimated starting balance originally budgeted \$291,916, actual \$290,959.
- 105 Civic Improvement Fund – Estimated starting balance originally budgeted \$29,015, actual \$28,992.
- 107 Criminal Justice Lo-Pop Fund – Estimated starting balance originally budgeted \$13,339, actual \$13,337. Higher than expected state shared revenues, and bank interest.
- 301 REET 1 Fund – Estimated starting balance originally budgeted \$497,999, actual \$415,812.28. The sales of homes are less than anticipated.
- 302 REET 2 Fund – Estimated starting balance originally budgeted \$537,523, actual \$436,738. The sales of homes are less than anticipated.
- 401 Water-Sewer Fund – Estimated starting balance originally budgeted \$350,484, actual \$412,021. An error in 2024 billing was identified, resulting in a large credit to an industrial account in 2025. Expected FEMA funding was not received in 2025.
- 403 Water-Sewer Hookup Fund – Estimated starting balance originally budgeted \$1,156,908, actual \$811,640. Construction slowed, meaning less than expected new water and sewer connections.
- 410 Storm Sewer Fund – Estimated starting balance originally budgeted \$365,075, actual \$376,984. Expected FEMA funding/ projects not received in 2025.
- 411 Light Fund – Estimated starting balance originally budgeted \$1,660,058, actual \$1,571,006. More than expected customer receipts.

Unanticipated Expenses:

- 001 General Fund – Total expenditures less than expected.
- 101 Street Fund – Total expenditures less than expected.
- 103 Cemetery Fund – Driveway paving project is not occurring in 2025.
- 105 Civic Improvement Fund – Total expenditures less than expected.
- 107 Criminal Justice Lo-Pop Fund – 2025 & 2026 Domestic Violence Advocate invoices paid in 2025.
- 301 REET 1 Fund – Green House 2 (Kneuman Road Building) Project – Council approved additional unanticipated expenditures.
- 401 Water-Sewer Fund – Total expenditures less than expected.
- 403 Water-Sewer Hookup Fund – Unanticipated “Excess Systems Capacity Contribution” invoice from City of Abbotsford.
- 410 Storm Sewer Fund – Total expenditures less than expected. Expected FEMA projects not yet approved.
- 411 Light Fund – Total expenditures less than expected.

Original Budget – Ordinance 1820:

Fund	Estimated Revenues 2025 (Including Beginning Fund Balance)	Estimated Expenditures 2025	Estimated Ending Fund Balance 2025
001 Current Expense Fund	\$4,210,768 <u>4,141,844</u>	\$2,664,799 <u>2,549,723</u>	\$1,545,969 <u>1,847,850</u>
101 Street Fund	\$878,685 <u>1,024,583</u>	\$313,359 <u>279,346</u>	\$565,326 <u>1,138,534</u>
103 Cemetery Fund	\$74,397 <u>75,529</u>	\$27,051 <u>11,663</u>	\$47,346 <u>33,085</u>
104 Economic Development Fund	\$306,346 <u>306,890</u>	\$68	\$306,278 <u>290,929</u>
105 Civic Improvement Fund	\$33,815 <u>34,292</u>	\$6,006 <u>4,006</u>	\$27,809 <u>28,635</u>
107 Criminal Justice – Lo Pop. Fund	\$17,158 <u>18,307</u>	\$4,934 <u>10,354</u>	\$12,224 <u>13,253</u>
301 REET 1 Fund	\$555,999 <u>458,012</u>	\$153 <u>83,409</u>	\$555,846 <u>397,816</u>
302 REET 2 Fund	\$595,023 <u>478,438</u>	\$144	\$594,879 <u>437,359</u>
401 Water-Sewer Fund	\$2,214,917 <u>1,923,007</u>	\$1,912,223 <u>1,715,621</u>	\$302,008 <u>210,402</u>
403 Water-Sewer Hookups Fund	\$1,248,808 <u>835,888</u>	\$85,366 <u>100,366</u>	\$1,163,442 <u>885,647</u>
410 Storm Sewer Fund	\$436,255 <u>417,973</u>	\$76,668 <u>36,964</u>	\$359,587 <u>353,317</u>
411 Light Fund	\$4,452,358 <u>4,504,971</u>	\$2,912,223 <u>2,701,282</u>	\$1,540,135 <u>1,476,307</u>
412 Light Deposits	\$56,520 <u>55,646</u>	\$8,500 <u>16,000</u>	\$48,020 <u>39,600</u>
Total All Funds	\$15,081,049 <u>14,275,380</u>	\$8,012,180 <u>7,508,946</u>	\$7,068,869 <u>6,766,435</u>
Total Expenditures w/ Ending Fund Balance		\$15,081,049 <u>14,275,380</u>	

Revenue - 2025 Budget (Amended)

Account Number	Description	2025 Budget	* indicates amendment to original budget
001-000-000-311-11-00-00	Property Tax	\$ 661,353	*
001-000-000-313-11-00-00	Sales Tax	\$ 465,000	
001-000-000-313-15-00-00	Public Safety/EMS	\$ 97,000	*
001-000-000-313-61-00-00	Natural Gas Tax/State	\$ 17,800	*
001-000-000-313-71-00-00	CJ Sales Tax	\$ 46,000	
001-000-000-316-41-00-00	Light IN Lieu	\$ 155,000	
001-000-000-316-42-00-00	Water IN Lieu	\$ 60,000	
001-000-000-316-44-00-00	Sewer IN Lieu	\$ 70,000	
001-000-000-316-45-00-00	Utility Tax/NVD Garbage	\$ 38,300	*
001-000-000-316-45-01-00	Utility Tax/Garbage Transfer RDS	\$ 19,500	*
001-000-000-316-46-00-00	Utility Tax/Natural Gas/CNG	\$ 9,900	*
001-000-000-316-47-00-00	Utility Tax/Phone	\$ 17,000	*
001-000-000-321-30-00-00	Fireworks Permit	\$ 25	
001-000-000-321-50-00-00	Meadowbrook Rights	\$ 30,000	*
001-000-000-321-91-00-00	Franchise Fees	\$ 8,000	*
001-000-000-321-99-00-00	Business License Fee	\$ 5,200	
001-000-000-321-99-00-01	Commercial & Itinerant Solicitor	\$ -	*
001-000-000-322-10-00-00	Building Permit Fees	\$ 23,593	*
001-000-000-322-30-00-00	Animal Licenses	\$ 260	*
001-000-000-322-90-00-00	Gun Permit Fees	\$ 500	
001-000-000-322-90-00-01	Golf Cart Registration	\$ 50	
001-000-000-333-97-00-00	Federal Grant - FEMA	\$ -	*
001-000-000-333-97-06-00	Stonegarden	\$ 29,908	*
001-000-000-334-01-80-00	State Military Dept Grant	\$ -	*
001-000-000-334-03-10-00	GMA/SMP Grants	\$ 137,000	*
001-000-000-334-03-10-01	Dept of Ecology Grant	\$ 1,436	*
001-000-000-334-04-20-01	Dept of Commerce-Event/Splash	\$ 30,463	*
001-000-000-334-04-20-02	Dept of Commerce ERR Grant	\$ 249	*
001-000-000-336-06-51-00	DUI Cities	\$ 185	*
001-000-000-336-06-94-00	Liquor Excise Tax	\$ 18,200	*
001-000-000-336-06-95-00	Liquor Profits Tax	\$ 13,680	*
001-000-000-336-06-95-01	Liquor Tax/Border Town	\$ 25,700	*
001-000-000-341-70-00-00	Charges for Goods/Services	\$ 1,470	*
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$ 162	*
001-000-000-341-96-00-00	Personnel/Administrative Services	\$ 10,000	*
001-000-000-341-99-00-00	Passport Fees	\$ 14,500	*
001-000-000-342-10-00-00	Police Serv/Fingerprints	\$ 190	*
001-000-000-342-10-02-00	Police Services/Security	\$ 69,000	*
001-000-000-342-33-00-00	Probation Costs	\$ 3,700	*
001-000-000-342-36-00-00	Recovered Jail Costs	\$ 10	*
001-000-000-345-14-00-00	Drainage Services	\$ 5,077	*
001-000-000-345-29-00-00	Environmental Services/ Incentives	\$ 3,300	*
001-000-000-345-81-00-00	Planning/Zoning Fees	\$ 9,600	*
001-000-000-345-83-00-00	Plan Check Fees	\$ 11,956	*
001-000-000-347-30-00-00	User Fees - Facilities	\$ 7,629	*
001-000-000-347-30-01-00	Ballfield Prep Fees	\$ 507	*
001-000-000-347-30-03-00	Park Lighting Fees	\$ 15	*
001-000-000-347-30-04-00	Payment for Showers	\$ 4	*
001-000-000-347-90-00-00	Srs/Library/Gas/Garb/Supplies	\$ 1,800	*
001-000-000-347-90-01-00	Community Fundraisers	\$ 63	*
001-000-000-353-10-00-00	Fines & Forfeits	\$ 9,000	*
001-000-000-355-20-00-00	DUI Penalties/Fines	\$ 200	*
001-000-000-355-80-00-00	CT Fines	\$ 2,400	*
001-000-000-356-90-00-00	CNT Fines	\$ 600	*
001-000-000-356-90-00-01	Crime Prevention	\$ 100	*
001-000-000-356-90-00-02	DV - Collections	\$ 115	*
001-000-000-357-33-00-00	Recovered Attorney Fee	\$ 250	*
001-000-000-361-40-00-00	Sales Interest	\$ 1,650	*
001-000-000-361-40-10-00	Bank Interest	\$ 21,500	*
001-000-000-362-10-00-00	Equipment Rental	\$ 270	*
001-000-000-362-51-00-00	Space/Facility Leases	\$ 175	*
001-000-000-367-00-00-01	WCIA Training Reimbursement	\$ 301	*
001-000-000-369-40-00-01	Judgements & Settlements	\$ 128	*
001-000-000-369-91-01-00	NSF Fees	\$ 570	*
001 Fund Total		\$ 2,157,543	*
101-000-000-311-11-00-00	Property Tax	\$ 52,017	*
101-000-000-313-84-00-00	Local 1-Cent Fuel Tax	\$ 19,450	*
101-000-000-333-97-00-00	Federal Grant - FEMA	\$ 16,181	*
101-000-000-334-01-80-00	State Military Dept Grant	\$ 2,696	*
101-000-000-334-03-80-00	TIB Grant Funds	\$ 38,000	*
101-000-000-334-04-20-02	Dept of Commerce - ERR Grant	\$ 13,831	*
101-000-000-334-04-20-02	Dept of Commerce - EV Charging Grant	\$ -	*
101-000-000-336-00-71-00	Multimodal Transportation	\$ 2,330	*
101-000-000-336-00-87-01	MV Fuel Tax	\$ 33,360	*
101-000-000-344-10-00-01	Street Maintenance/ Repairs	\$ -	*
101-000-000-359-00-00-84	Late Fee/ Local MV Fuel Tax	\$ 39	*
101-000-000-361-40-10-00	Bank Interest	\$ 9,000	*
101 Fund Total		\$ 186,903	*

103-000-000-311-11-00-00	Property Tax	\$	29,724 *
103-000-000-343-60-00-00	Plot Purchase Fees	\$	5,500
103-000-000-343-60-01-00	Plot Maintenance Fees	\$	1,350
103-000-000-343-61-00-00	Headstone Setting Fees	\$	250 *
103-000-000-361-40-10-00	Bank Interest	\$	800 *
103-000-000-362-51-45-00	Land Rental	\$	1,350
	103 Fund Total	\$	38,974 *
104-000-000-361-40-00-00	EDRF Loan Interest	\$	630
104-000-000-361-40-10-00	Bank Interest	\$	5,500 *
104-000-000-389-90-00-00	Principal Repayment EDRF	\$	9,800
	104 Fund Total	\$	15,930 *
105-000-000-313-31-00-00	Transient Rental	\$	4,500
105-000-000-361-40-10-00	Bank Interest	\$	800 *
	105 Fund Total	\$	5,300 *
107-000-000-336-06-21-00	Criminal Justice-Lo-Pop	\$	1,000
107-000-000-336-06-26-00	CJ - Special Programs	\$	3,150 *
107-000-000-361-40-10-00	Bank Interest	\$	820 *
	107 Fund Total	\$	4,970 *
301-000-000-318-34-00-00	REET1 - First Quarter %	\$	35,500 *
301-000-000-361-11-00-00	Investment Interest	\$	2,800 *
301-000-000-361-40-10-00	Bank Interest	\$	3,900 *
	301 Fund Total	\$	42,200 *
302-000-000-318-35-00-00	REET2 - Second Quarter %	\$	35,100 *
302-000-000-361-11-00-00	Investment Interest	\$	2,800 *
302-000-000-361-40-10-00	Bank Interest	\$	3,800 *
	302 Fund Total	\$	41,700 *
401-000-000-333-97-00-00	Federal Grant - FEMA - Water	\$	-
401-000-000-334-01-80-00	State Military Dept Grant-Water	\$	- *
401-000-000-334-04-20-01	Dept of Commerce - ERR Grant (Water)	\$	8,268 *
401-000-000-334-04-20-02	Dept of Commerce - ERR Grant (Sewer)	\$	23,888 *
401-000-000-334-03-10-00	Water Comp Plan Grant	\$	- *
401-000-000-343-40-00-00	Customer Rcts./Water	\$	457,500 *
401-000-000-343-40-04-00	Charges/Goods or Services-Water	\$	2,400 *
401-000-000-343-50-00-00	Consumer Rcts./Sewer	\$	770,000 *
401-000-000-343-50-04-00	Charges/Goods or Services-Sewer	\$	60,086 *
401-000-000-343-50-31-00	Sewer Non-Rev	\$	180,000
401-000-000-346-20-00-00	Lab Fees/Analysis-Water	\$	- *
401-000-000-346-20-01-00	Lab Fees/Analysis-Sewer	\$	5,567 *
401-000-000-361-40-10-00	Bank Interest	\$	3,276 *
	401 Fund Total	\$	1,510,985 *
403-000-000-343-40-02-00	New Water Hookups	\$	4,160 *
403-000-000-343-50-02-00	New Sewer Hookups	\$	4,375 *
403-000-000-361-11-00-00	Investment Interest	\$	7,763 *
403-000-000-361-40-10-00	Bank Interest	\$	7,950 *
	403 Fund Total	\$	24,248 *
410-000-000-333-97-00-00	Federal Grant - FEMA	\$	-
410-000-000-334-01-80-00	State Military Dept Grant	\$	- *
410-000-000-334-04-20-00	Dept of Commerce - ERR Grant	\$	1,329 *
410-000-000-343-10-00-00	Storm Sewer Fees	\$	34,500 *
410-000-000-343-10-01-00	Storm Sewer Hookups	\$	1,110 *
410-000-000-361-40-10-00	Bank Interest	\$	4,050 *
	410 Fund Total	\$	40,989 *
411-000-000-343-30-10-00	Customer Electric Rcts.	\$	2,853,000 *
411-000-000-343-30-10-01	Temporary Electric Hookups	\$	330 *
411-000-000-343-30-10-02	New Electric Hook-Ups	\$	2,632 *
411-000-000-343-30-10-03	Electric Reconnects	\$	2,396 *
411-000-000-343-30-10-04	Goods/Services/Electric	\$	53,440 *
411-000-000-345-29-00-00	BPA Conservation	\$	2,538 *
411-000-000-361-40-10-00	Bank Interest	\$	19,323 *
411-000-000-367-00-00-00	Energy Assistance Donations	\$	306 *
	411 Fund Total	\$	2,933,965 *
412-000-000-382-10-00-00	Light Refundable Deposits	\$	13,000
	412 Fund Total	\$	13,000 *
	Grand Total	\$	7,016,707 *

Expenditure - 2025 Budget (Amended)

Account Number	Description	2025 Budget	* indicates amendment to original budget
001-000-000-511-60-10-00	Legislative Salaries	\$ 9,000	
001-000-000-511-60-20-00	Legislative Benefits	\$ 820	
001-000-000-511-60-30-00	Legislative Supplies	\$ 3,500	
001-000-000-511-60-41-00	Legislative Publication	\$ 1,655	
001-000-000-511-60-41-01	Code Supplement	\$ 3,080	
001-000-000-511-60-43-00	Travel/Training	\$ -	*
	001-000-000-511 Total	\$ 18,055	
001-000-000-512-50-10-00	Jud/Crt Clk/Judge Salaries	\$ 58,700	
001-000-000-512-50-20-00	Judicial Benefits	\$ 17,850	
001-000-000-512-50-31-00	Judicial/court Supplies	\$ 2,000	*
001-000-000-512-50-41-00	Judicial/Crt Appt'd Atty.	\$ 15,500	
001-000-000-512-50-41-01	Prof Serv./Witness/Jury	\$ 24,000	
001-000-000-521-51-43-00	Travel/ Training	\$ 100	*
	001-000-000-512 Total	\$ 118,050	
001-000-000-513-10-10-00	Executive Salary	\$ 8,700	
001-000-000-513-10-20-00	Executive Benefits	\$ 740	
001-000-000-513-10-49-00	Expense For Mayor	\$ 1,544	
	001-000-000-513 Total	\$ 10,984	
001-000-000-514-20-10-00	F/A Salaries	\$ 65,100	*
001-000-000-514-20-20-00	F/A Benefits	\$ 32,000	*
001-000-000-514-20-31-00	Office Supplies	\$ 300	*
001-000-000-514-20-43-00	Travel & Training	\$ 2,575	*
001-000-000-514-20-49-00	Banking Fees	\$ 500	*
001-000-000-514-20-49-01	F/A Dues	\$ 150	
001-000-000-514-23-41-00	F/A State Auditor	\$ 25,000	*
001-000-000-514-23-49-00	AWC	\$ 3,050	*
001-000-000-514-40-40-00	F/A Election Costs	\$ 2,500	
	001-000-000-514 Total	\$ 131,175	*
001-000-000-515-31-41-00	City Attorney Fees	\$ 45,000	*
	001-000-000-515 Total	\$ 45,000	*
001-000-000-518-20-42-00	Communications	\$ 6,500	*
001-000-000-518-20-44-00	COS Dues/Assessments	\$ 2,250	
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	\$ 3,200	
001-000-000-518-30-20-00	Custodial Benefits	\$ 290	
001-000-000-518-30-30-00	Central Supplies	\$ 8,000	*
001-000-000-518-30-41-01	Pest Control/City Buildings	\$ 700	
001-000-000-518-30-46-00	Insurance & Bonds	\$ 47,600	*
001-000-000-518-40-41-00	Professional Services	\$ 30,000	*
001-000-000-518-40-43-00	Travel Expense	\$ -	*
001-000-000-518-63-40-01	ARPA Grant	\$ 143,000	*
001-000-000-518-90-49-00	WCOG Dues	\$ 1,321	*
	001-000-000-518 Total	\$ 245,861	*
001-000-000-521-20-10-00	Police Salaries	\$ 712,500	
001-000-000-521-20-10-01	Stonegarden OT	\$ 20,000	*
001-000-000-521-20-20-00	Police Benefits	\$ 343,900	
001-000-000-521-20-20-01	Uniform Expense	\$ 7,000	
001-000-000-521-20-30-00	Supplies	\$ 6,029	
001-000-000-521-20-32-00	Fuel Consumption	\$ 21,000	*
001-000-000-521-20-33-00	Sm Tools/Equip	\$ 4,000	*
001-000-000-521-20-40-00	Professional Services	\$ 4,300	*
001-000-000-521-20-40-01	NW Technology Support	\$ 12,000	*
001-000-000-521-20-40-02	Dispatch	\$ 46,286	
001-000-000-521-20-41-00	Communications	\$ 19,550	*
001-000-000-521-20-48-00	Maintenance & Repairs	\$ 17,250	*
001-000-000-521-20-49-00	Dues/Memberships	\$ 7,506	
001-000-000-521-20-49-01	CBP Seizure Expend	\$ -	*
001-000-000-521-40-42-00	Travel Expense	\$ 50	*
001-000-000-521-40-49-00	Education & Training	\$ 6,700	*
001-000-000-521-50-46-00	Insurance & Bonds	\$ 51,700	*
	001-000-000-521 Total	\$ 1,279,771	*
001-000-000-522-20-40-01	Public Safety/EMS	\$ 20,000	*
001-000-000-522-20-40-02	Public Safety/ Jail	\$ 45,000	*
001-000-000-522-20-49-00	Fire District Agreement	\$ 294,000	
	001-000-000-522 Total	\$ 359,000	*
001-000-000-523-30-49-00	Probation Services	\$ 14,806	
001-000-000-523-50-49-00	Jail Services	\$ 28,154	
	001-000-000-523 Total	\$ 42,960	*
001-000-000-524-20-10-00	Building Salaries	\$ 29,500	*

001-000-000-524-20-20-00	Building Benefits	\$	14,000 *
001-000-000-524-20-40-00	Building Inspection	\$	3,500 *
	001-000-000-524 Total	\$	47,000 *
001-000-000-525-10-49-00	Emergency Services	\$	13,513
001-000-000-525-30-30-00	Disaster Recovery	\$	3,000 *
001-000-000-525-60-49-00	Disaster Preparedness	\$	5,000 *
	001-000-000-525 Total	\$	21,513 *
001-000-000-554-30-49-00	Animal Control	\$	- *
001-000-000-554-90-40-00	NW Clean Air Agency	\$	1,000 *
	001-000-000-554 Total	\$	1,000 *
001-000-000-558-60-40-00	Planning Services	\$	25,000 *
001-000-000-558-60-41-01	PS/Plan Check Fees	\$	- *
001-000-000-558-60-41-05	Land Use/SMP/UGA/Comp/GMA	\$	55,000 *
	001-000-000-558 Total	\$	80,000 *
001-000-000-566-00-44-00	2% LP/Substance Abuse Treatment	\$	541
	001-000-000-566 Total	\$	541 *
001-000-000-572-50-40-00	Library Expense	\$	1,500 *
	001-000-000-572 Total	\$	1,500 *
001-000-000-573-90-30-00	Holiday/Festive Occasions	\$	4,000
001-000-000-573-90-31-00	Community Fundraisers	\$	5 *
	001-000-000-573 Total	\$	4,005 *
001-000-000-575-50-49-01	Senior/Community Center	\$	5,500 *
001-000-000-575-50-49-02	Historical Society	\$	4,000 *
	001-000-000-575 Total	\$	9,500 *
001-000-000-576-40-31-00	Ballfield Supplies	\$	100 *
001-000-000-576-40-32-00	Ballfield - Fuel/Propane	\$	429
001-000-000-576-40-48-02	Maintenance-Ballfields	\$	3,500 *
001-000-000-576-80-10-00	Park Salaries	\$	35,900 *
001-000-000-576-80-20-00	Park Benefits	\$	15,000 *
001-000-000-576-80-31-00	Material/Supplies	\$	23,652
001-000-000-576-80-46-00	Insurance & Bonds	\$	- *
001-000-000-576-80-48-00	Maintenance-Parks	\$	21,000 *
	001-000-000-576 Total	\$	99,581 *
001-000-000-591-21-70-00	Police Department - Debt Repayment - SBITA	\$	4,500
	001-000-000-591 Total	\$	4,500 *
001-000-000-594-21-60-00	Patrol Car Replacement	\$	2,227 *
001-000-000-594-76-63-01	Parks Capital Outlay	\$	27,500 *
	001-000-000-594 Total	\$	29,727 *
	001 Fund Total	\$	2,549,723 *
101-000-000-542-30-10-00	Street Salaries	\$	46,800
101-000-000-542-30-20-00	Benefits	\$	18,000 *
101-000-000-542-30-48-00	Roadway-Maintenance	\$	23,142
101-000-000-542-30-48-01	Equip Maint & Repairs	\$	859
101-000-000-542-61-48-00	Sidewalks	\$	1,809 *
101-000-000-542-63-30-00	Street Lighting	\$	- *
101-000-000-542-63-40-01	ARPA Grant	\$	-
101-000-000-542-64-48-00	Traffic Control Devices	\$	600 *
101-000-000-542-66-48-00	Snow & Ice	\$	2,500 *
101-000-000-542-67-48-00	Street Sweeping	\$	9,000 *
	101-000-000-542 Total	\$	102,710 *
101-000-000-543-30-31-00	Materials/Supplies	\$	8,000 *
101-000-000-543-30-46-00	Insurance & Bonds	\$	5,093 *
101-000-000-543-30-48-00	Equipment/Maintenance	\$	5,600 *
101-000-000-543-30-49-00	Bank Fees	\$	180 *
	101-000-000-543 Total	\$	18,873 *
101-000-000-595-30-60-00	Storm Damage Repairs	\$	111,764 *
101-000-000-595-30-60-02	TIB Grant Funds	\$	38,000 *
101-000-000-595-30-60-03	Street Capital Outlay	\$	2,000 *
101-000-000-595-61-60-01	Sidewalks-Capital Expenditures	\$	6,000 *
	101-000-000-595 Total	\$	157,764 *
	101 Fund Total	\$	279,346 *
103-000-000-536-10-10-00	Cemetery Salaries	\$	4,250
103-000-000-536-10-20-00	Benefits	\$	2,100
103-000-000-536-10-41-00	Professional Services	\$	363
103-000-000-536-20-31-00	Materials & Supplies	\$	3,000 *
103-000-000-536-20-40-00	Maintenance	\$	- *
103-000-000-536-20-44-00	COS Dues/Assessments	\$	12
103-000-000-536-20-46-00	Insurance & Bonds	\$	1,698 *
103-000-000-536-20-48-00	Equipment/Maintenance	\$	230 *
103-000-000-536-20-49-00	Bank Fees	\$	10 *
103-000-000-594-36-63-00	Cemetery CO	\$	- *
	103-000-000-536 Total	\$	11,663 *
	103 Fund Total	\$	11,663 *
104-000-000-558-70-49-00	Bank Fees	\$	68
	104-000-000-558 Total	\$	68 *

	104 Fund Total	\$ 68 *
105-000-000-557-30-41-00	Tourism Expenditures	\$ 4,000 *
105-000-000-557-30-49-00	Bank Fees	\$ 6
	105-000-000-557 Total	\$ 4,006 *
	105 Fund Total	\$ 4,006 *
107-000-000-521-30-41-00	DV Specialist	\$ 10,350 *
107-000-000-521-30-49-00	Bank Fees	\$ 4
	107-000-000-521 Total	\$ 10,354 *
	107 Fund Total	\$ 10,354 *
301-000-000-514-20-49-00	Bank Fees	\$ 153
	301-000-000-514 Total	\$ 153 *
301-000-000-594-18-60-00	Capital Exp-Centralized/ General	\$ 83,209 *
301-000-000-594-19-63-00	Uncapitalized Expenses	\$ 47 *
	301-000-000-594 Total	\$ 83,256 *
	301 Fund Total	\$ 83,409 *
302-000-000-514-20-49-00	Bank Fees	\$ 144
	302-000-000-514 Total	\$ 144 *
	302 Fund Total	\$ 144 *
401-000-000-534-10-10-00	Water Salaries	\$ 221,000 *
401-000-000-534-10-20-00	Benefits	\$ 106,800
401-000-000-534-20-44-00	COS Dues/Assessments	\$ 554 *
401-000-000-534-34-31-00	Office/Operating Supplies	\$ 4,236
401-000-000-534-34-31-01	Materials/Supplies	\$ 35,000 *
401-000-000-534-34-32-00	Fuel Consumption	\$ 7,100 *
401-000-000-534-34-41-00	Professional Services	\$ 50,000 *
401-000-000-534-34-41-01	Water Analysis	\$ 6,000 *
401-000-000-534-34-41-02	Security	\$ 13,800 *
401-000-000-534-34-42-00	Communications	\$ 10,500 *
401-000-000-534-34-43-00	Travel Expense	\$ 2,760 *
401-000-000-534-34-44-00	Tax Commission	\$ 15,000 *
401-000-000-534-34-44-01	Dept of Health	\$ 2,300 *
401-000-000-534-34-46-00	Insurance	\$ 20,371 *
401-000-000-534-34-47-00	City Bldgs. Power	\$ 600 *
401-000-000-534-34-47-01	Pump Power	\$ 34,513
401-000-000-534-34-47-03	Water IN Lieu of	\$ 42,000 *
401-000-000-534-34-48-00	Maintenance & Repair	\$ 48,000 *
401-000-000-534-34-49-01	Bank Fees-Water	\$ 30 *
	401-000-000-534 Total	\$ 620,564 *
401-000-000-535-10-10-00	Sewer Salaries	\$ 200,800
401-000-000-535-10-20-00	Benefits	\$ 82,400
401-000-000-535-20-44-00	COS Dues/Assessments	\$ 156
401-000-000-535-35-31-00	Office Supplies	\$ 3,700 *
401-000-000-535-35-31-01	Materials/Supplies	\$ 18,000 *
401-000-000-535-35-31-02	Sewer Non-Expenditures	\$ 180,000
401-000-000-535-35-32-00	Fuel Consumption	\$ 6,100 *
401-000-000-535-35-41-00	Professional Services	\$ 2,000 *
401-000-000-535-35-41-01	Sewer Expenses/Analysis	\$ 15,500 *
401-000-000-535-35-41-02	Security	\$ 37,000 *
401-000-000-535-35-42-00	Communications	\$ 7,000 *
401-000-000-535-35-43-00	Travel Expense	\$ 75 *
401-000-000-535-35-44-00	Tax Commission	\$ 28,264
401-000-000-535-35-46-00	Insurance	\$ 16,976 *
401-000-000-535-35-47-00	City Bldgs. Power	\$ 600 *
401-000-000-535-35-47-01	Pump Power	\$ 4,216
401-000-000-535-35-47-03	Sewer-IN Lieu of	\$ 73,380
401-000-000-535-35-48-00	Maintenance/Repairs	\$ 16,500 *
401-000-000-535-35-48-01	Contract/Sewer Bills	\$ 400,000 *
401-000-000-535-35-49-00	Bank Fees-Sewer	\$ 30 *
	401-000-000-535 Total	\$ 1,092,697 *
401-000-000-591-34-70-00	SBITA - Debt Repayment	\$ 630
401-000-000-591-35-70-00	SBITA - Debt Repayment	\$ 630
401-000-000-594-34-60-01	Storm Damage Repairs - Water	\$ 1,100 *
401-000-000-594-35-60-01	Storm Damage Repairs - Sewer	\$ -
	401-000-000-594 Total	\$ 2,360 *
	401 Fund Total	\$ 1,715,621 *
403-000-000-534-34-49-00	Bank Fees-Water	\$ 183
	403-000-000-534 Total	\$ 183 *
403-000-000-535-35-49-00	Bank Fees-Sewer	\$ 183
	403-000-000-535 Total	\$ 183 *
403-000-000-594-34-64-00	C.O. Water	\$ 50,000 *
403-000-000-594-35-64-00	C.O. Sewer	\$ 50,000 *
	403-000-000-594 Total	\$ 100,000 *
	403 Fund Total	\$ 100,366 *
410-000-000-531-20-44-00	COS Dues/Assessments	\$ 24
410-000-000-531-20-46-00	Insurance	\$ - *

410-000-000-531-20-49-00	Bank Fees	\$	90	*
410-000-000-531-38-48-00	Storm Sewer Expenses	\$	32,000	*
410-000-000-531-38-48-01	Security	\$	4,850	*
410-000-000-594-31-60-00	Storm Damage Repairs - Storm Sewer	\$	-	*
	410-000-000-531 Total	\$	36,964	*
	410 Fund Total	\$	36,964	*
411-000-000-533-10-11-00	Light Salaries	\$	380,900	
411-000-000-533-10-20-00	Benefits / Electric	\$	183,700	
411-000-000-533-20-44-00	COS Dues/Assessments	\$	1,340	
411-000-000-533-20-49-00	Bank Fees	\$	400	*
411-000-000-533-33-31-00	Office & Operating Supplies	\$	4,224	
411-000-000-533-33-31-01	Materials & Supplies	\$	65,000	*
411-000-000-533-33-32-00	Fuel Consumption	\$	8,800	*
411-000-000-533-33-33-00	Purchased Power	\$	1,482,336	*
411-000-000-533-33-33-01	Renewable Energy Incentive	\$	1,000	*
411-000-000-533-33-41-00	Professional Services	\$	77,000	*
411-000-000-533-33-41-01	Security	\$	14,000	*
411-000-000-533-33-42-00	Communication	\$	10,000	*
411-000-000-533-33-43-00	Travel/Training Expense	\$	100	*
411-000-000-533-33-44-00	Power Tax Com.	\$	96,962	
411-000-000-533-33-46-00	Insurance & Bonds	\$	27,161	*
411-000-000-533-33-47-00	City Bldgs. Power	\$	1,750	*
411-000-000-533-33-47-01	Cogen Power	\$	28,000	*
411-000-000-533-33-47-03	Light -IN Lieu	\$	168,763	*
411-000-000-533-33-48-00	Maintenance & Repairs	\$	60,000	*
411-000-000-533-33-49-00	NW Public Power Dues	\$	2,000	
	411-000-000-533 Total	\$	2,613,436	*
411-000-000-554-90-49-00	BPA Conservation	\$	1,285	*
	411-000-000-554 Total	\$	1,285	*
411-000-000-565-10-49-00	Energy Assistance	\$	-	*
	411-000-000-565 Total	\$	-	*
411-000-000-591-33-70-00	SBITA - Debt Repayment	\$	630	
	411-000-000-584 Total	\$	630	*
411-000-000-594-33-60-00	PW Vehicle Replacement	\$	85,931	*
411-000-000-594-33-64-00	Capital Outlay	\$	-	*
	411-000-000-594 Total	\$	85,931	*
	411 Fund Total	\$	2,701,282	*
412-000-000-582-10-00-00	Light Deposit Refunds	\$	16,000	*
	412-000-000-582 Total	\$	16,000	*
	412 Fund Total	\$	16,000	*
Total:		\$	7,508,946	*