

**CITY OF BATTLE GROUND
2021 PRELIMINARY BUDGET
SUMMARY OF SOURCES AND USES**

	General Fund	Reserve Funds	Parks Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Service Funds	Total	% of Total
Appropriated Fund Balance	-	-	16,443	297,506	-	3,370,214	-	-	3,684,163	6.9%
SOURCES (Revenue)										
Taxes	9,945,359		-	525,305		600,000			11,070,664	20.7%
Licenses and Permits	871,558		-						871,558	1.6%
Intergovernmental	882,301		-	7,500		9,153,643	250,000		10,293,444	19.2%
Charges for Services	3,355,638		3,380			1,293,856	11,809,842		16,462,716	30.7%
Fines and Forfeitures	226,650		-						226,650	0.4%
Miscellaneous Revenue	276,124	4,392	124,721	31,925	110,250	67,905	304,606	358,765	1,278,688	2.4%
Transfers-in and Other	89,000	100,000	665,000	1,490,000	3,025,785	1,994,007	2,335,349	-	9,699,141	18.1%
Total Revenue	15,646,630	104,392	793,101	2,054,730	3,136,035	13,109,411	14,699,797	358,765	49,902,860	93.1%
Total Estimated Resources	\$ 15,646,630	\$ 104,392	\$ 809,544	\$ 2,352,236	\$ 3,136,035	\$ 16,479,625	\$ 14,699,797	\$ 358,765	\$ 53,587,023	100.0%
USES (Expenditures)										
Salaries and Benefits	8,428,136	100,000	427,500	531,200			1,784,550		11,271,386	21.0%
Supplies	277,220	-	45,680	119,475			1,013,851		1,456,226	2.7%
Services	2,642,177	-	336,364	1,509,804			3,005,293		7,493,638	14.0%
Intergovernmental	1,865,650	-	-	-		650,000	3,372,000		5,887,650	11.0%
Capital	-	-	-	-		11,147,650	2,243,000	218,000	13,608,650	25.4%
Debt Service	58,343	-	-	-	3,136,035		297,778	89,500	3,581,656	6.7%
Transfers-out	2,254,250	-	-	191,757		4,681,975	2,571,159	-	9,699,141	18.1%
Total Expenditures	15,525,776	100,000	809,544	2,352,236	3,136,035	16,479,625	14,287,631	307,500	52,998,347	98.9%
Estimated Contribution to Ending Fund Balance	120,854	4,392	-	-	-	-	412,166	51,265	588,676	1.1%
Total Estimated Uses	\$ 15,646,630	\$ 104,392	\$ 809,544	\$ 2,352,236	\$ 3,136,035	\$ 16,479,625	\$ 14,699,797	\$ 358,765	\$ 53,587,023	100.0%

CITY OF BATTLE GROUND
2021 PRELIMINARY BUDGETED REVENUE
SUMMARY BY FUND AND OBJECT

Fund	Taxes	Licenses Permits	Intergovt	Charges	Fines	Misc Revenue	Transfers In	Total Revenue
001 General Fund	9,945,359	871,558	882,301	3,355,638	226,650	276,124	89,000	15,646,630
103 Parks			-	3,380		124,721	665,000	793,101
Reserve Funds								
107 Insurance Reserve						-		-
110 LEOFF I Reserve						312	100,000	100,312
114 Economic Stabilization						4,080	-	4,080
Total	-	-	-	-	-	4,392	100,000	104,392
Special Revenue Funds								
101 Street Fund	474,300					29,365	1,490,000	1,993,665
102 Transportation Benefit Dist	-							-
106 Drug Investigation			7,500			520		8,020
108 Lodging Tax	51,005					2,040		53,045
Total	525,305	-	7,500	-	-	31,925	1,490,000	2,054,730
Capital Funds								
105 Traffic Impact Fee				601,365		23,625		624,990
134 Park Impact Fee				521,880		14,280		536,160
135 Real Estate Excise Tax 1	300,000					10,000		310,000
136 Real Estate Excise Tax 2	300,000					20,000		320,000
150 Fire Impact Fee				170,611		-		170,611
350 Capital Projects			9,153,643				1,994,007	11,147,650
Total	600,000	-	9,153,643	1,293,856	-	67,905	1,994,007	13,109,411
Debt Service Funds								
225 Debt Service						110,250	2,789,975	2,900,225
415 Water Revenue Bond							235,810	235,810
Total	-	-	-	-	-	110,250	3,025,785	3,136,035
Enterprise Funds								
402 Storm Drainage			-	1,665,486		9,215	65,000	1,739,701
403 Storm Drainage SDC				77,832		6,000		83,832
410 Water				3,003,714		60,977	675,000	3,739,691
420 Water SDC				547,355		22,889		570,244
411 Sewer			250,000	4,996,415		133,525	1,595,349	6,975,289
421 Sewer SDC				1,519,040		72,000		1,591,040
Total	-	-	250,000	11,809,842	-	304,606	2,335,349	14,699,797
Internal Service Funds								
501 Vehicle R&R						226,846	-	226,846
502 Technology R&R						131,919	-	131,919
Total	-	-	-	-	-	358,765	-	358,765
Total All Funds	\$ 11,070,664	\$ 871,558	\$ 10,293,444	\$ 16,462,716	\$ 226,650	\$ 1,278,688	\$ 9,699,141	\$ 49,902,860

CITY OF BATTLE GROUND
2021 PRELIMINARY BUDGETED EXPENDITURES
SUMMARY BY FUND AND OBJECT

Fund	Salaries	Benefits	Supplies	Services	Intergovt	Capital Outlays	Debt Service	Transfers Out	Total Expenditures
001 General Fund									
Legislative	64,200	67,500	1,000	33,827					166,527
Judicial	240,000	133,000	15,000	351,882	148,550				888,432
Executive	362,000	138,500	10,000	419,558					930,058
Human Resources	168,300	48,800	4,000	84,015					305,115
Finance	473,700	171,500	7,000	109,957					762,157
IT	169,500	69,500	1,700	206,073			11,355		458,128
Legal	199,000	87,500	5,000	76,760					368,260
Engineering	356,850	150,200	14,550	37,743					559,343
Facilities	77,200	51,900	5,550	288,956					423,606
Transfers								2,254,250	2,254,250
Law Enforcement	2,972,645	1,499,341	192,695	582,354	217,100		46,988		5,511,123
Civil Service			125	27,413					27,538
Fire Control				-					-
Planning	490,000	183,500	14,000	319,457					1,006,957
Building	169,500	84,000	6,600	104,182	1,500,000				1,864,282
Total	5,742,895	2,685,241	277,220	2,642,177	1,865,650	-	58,343	2,254,250	15,525,776
103 Parks	300,300	127,200	45,680	336,364					809,544
Reserve Funds									
107 Insurance Reserve				-					-
110 LEOFF I Reserve		100,000							100,000
114 Economic Stabilization									-
Total	-	100,000	-	-	-	-	-	-	100,000
Special Revenue Funds									
101 Street Fund	386,000	145,200	119,475	1,462,553				182,757	2,295,985
102 Transportation Benefit Dist	-	-	-						-
106 Drug Investigation				2,500					2,500
108 Lodging Tax				44,751				9,000	53,751
Total	386,000	145,200	119,475	1,509,804	-	-	-	191,757	2,352,236
Capital Funds									
105 Traffic Impact								1,106,250	1,106,250
134 Park Impact								1,942,777	1,942,777
135 Real Estate Excise Tax 1								547,974	547,974
136 Real Estate Excise Tax 2								1,084,974	1,084,974
150 Fire Impact Fee					650,000			-	650,000
350 Capital Projects						11,147,650			11,147,650
Total	-	-	-	-	650,000	11,147,650	-	4,681,975	16,479,625
Debt Service Funds									
225 Debt Service							2,900,225		2,900,225
415 Water Revenue Bond							235,810		235,810
Total	-	-	-	-	-	-	3,136,035	-	3,136,035
Enterprise Funds									
402 Storm Drainage	490,800	221,700	62,663	719,676		80,000			1,574,839
403 Storm Drainage SDC								65,000	65,000
410 Water	397,050	179,800	899,170	1,297,470		735,000		235,810	3,744,300
420 Water SDC								675,000	675,000
411 Sewer	335,200	160,000	52,018	988,148	3,372,000	1,428,000	297,778		6,633,144
421 Sewer SDC								1,595,349	1,595,349
Total	1,223,050	561,500	1,013,851	3,005,293	3,372,000	2,243,000	297,778	2,571,159	14,287,631
Internal Service Funds									
501 Vehicle R&R						170,000	89,500		259,500
502 Technology R&R						48,000			48,000
Total	-	-	-	-	-	218,000	89,500	-	307,500
Total All Funds	\$ 7,652,245	\$ 3,619,141	\$ 1,456,226	\$ 7,493,638	\$ 5,887,650	\$ 13,608,650	\$ 3,581,656	\$ 9,699,141	\$ 52,998,347

GENERAL FUND REVENUE

ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
001-0000-311-10-00	PROPERTY TAX	2,906,406	3,049,015	3,158,747	3,331,136	3,457,411
001-0000-313-11-00	SALES TAX	3,214,305	3,381,662	3,634,083	3,587,850	3,623,729
001-0000-313-71-00	CRIMINAL JUSTICE	307,639	341,783	368,345	342,720	349,574
001-0000-316-41-00	ELECTRIC UTILITY TAX	709,033	684,834	727,746	732,870	747,527
001-0000-316-43-00	NATURAL GAS TAX	191,812	173,399	188,308	193,920	195,859
001-0000-316-45-00	GARBAGE UTILITY TAX	174,505	184,054	193,673	191,840	195,677
001-0000-316-47-00	TELEPHONE UTILITY TAX	325,186	304,064	255,676	280,250	271,843
001-0000-316-48-10	WATER UTILITY TAX	601,347	656,312	652,452	725,000	340,800
001-0000-316-48-20	SEWER UTILITY TAX	778,390	863,021	1,023,673	957,100	551,000
001-0000-316-48-30	DRAINAGE UTILITY TAX	241,376	274,963	342,334	339,400	199,600
001-0000-317-20-00	LEASEHOLD EXCISE TAX	10,281	7,805	8,494	12,338	12,338
TOTAL TAXES		\$ 9,460,281	\$ 9,920,912	\$ 10,553,532	\$ 10,694,424	\$ 9,945,359
001-0000-321-30-00	FIREWORKS PERMITS	700		400	700	500
001-0000-321-91-00	FRANCHISE FEE	165,623	160,747	159,334	162,285	165,531
001-0000-321-99-00	BUSINESS LICENSE AND PERMITS	60,382	93,974	85,327	71,400	72,828
001-0000-322-10-00	BUILDING PERMITS	585,117	602,361	789,377	440,000	352,468
001-0000-322-11-00	BUILDING PLAN CHECKS	293,363	305,777	344,914	293,174	241,900
001-0000-322-30-00	DOG LICENSES	21,533	16,109	12,279	21,000	21,210
001-0000-322-90-00	FIREARM PERMITS	2,023	2,631	28,824	2,100	2,121
001-0000-322-40-00	RIGHT OF WAY PERMITS			2,635	13,000	15,000
TOTAL LICENSES AND PERMITS		\$ 1,128,742	\$ 1,181,599	\$ 1,423,090	\$ 1,003,659	\$ 871,558
001-0000-331-16-00	BULLETPROOF VESTS GRANT	1,724	2,238	897	9,125	2,400
001-0000-331-21-01	CARES ACT FUNDING				216,200	
001-0000-331-93-27	DRUG FREE COMMUNITIES				125,000	125,000
001-0000-313-16-70	COPS GRANT				125,000	41,700
001-0000-333-16-75	INTELLECTUAL PROPERTY ENFORCEMENT PROGRAM			-	35,000	
001-0000-333-20-60	TRAFFIC SAFETY GRANT	19,689	15,694	11,005	15,000	15,000
001-0000-333-20-61	DUI GRANT	14,118	13,130	14,431	13,000	13,000
001-0000-333-20-62	SEATBELT ENFORCEMENT GRANT	1,605	1,625		1,600	1,600
001-0000-333-20-65	IMPAIRED DRIVING GRANT				-	-
001-0000-334-00-40	OFFICE OF FINANCIAL MANAGEMENT GRANT				6,475	
001-0000-334-01-20	STATE GRANT OTHER		6,243	3,260	-	-
001-0000-334-01-21	PUBLIC DEFENSE GRANT	1,000	15,000	15,000	15,000	15,000
001-0000-334-03-10	DEPT OF ECOLOGY GRANT				22,400	15,800
001-0000-334-03-50	WA TRAFFIC SAFETY COMMISSION		2,790		-	-
001-0000-334-03-51	DRUG ENFORCEMENT	324	188		-	-
001-0000-334-04-20	DEPT OF COMMERCE GRANT				99,900	99,900
001-0000-334-06-92	REG SEX OFFENDER MONITORING	11,115	10,908	10,829	9,500	10,900
001-0000-334-06-94	WORK STUDY PROGRAM		1,997	234	2,000	-
001-0000-335-00-91	PUD PRIVILEGE TAX	85,075	88,499	86,336	88,200	89,964
001-0000-334-06-95	WA AUTO THEFT PREVENTION AUTHORITY			16,451		
001-0000-335-03-01	LEOFF 2 SPECIAL FUNDING	69,074	78,491	83,057	80,000	80,000
001-0000-336-06-21	CRIMINAL JUSTICE - POPULATION	5,640	5,988	6,375	6,985	7,125
001-0000-336-06-26	DOMESTIC VIOLENCE PROGRAM	20,450	21,618	22,895	22,770	22,998
001-0000-336-06-42	MARIJUANA EXCISE TAX	20,670	47,881	36,488	38,000	38,760
001-0000-336-06-51	DUI CITIES	2,982	3,018	2,858	3,000	3,030
001-0000-336-06-94	LIQUOR EXCISE TAX	96,357	105,112	116,970	118,145	120,508
001-0000-336-06-95	LIQUOR CONTROL BOARD PROFITS	165,885	168,793	170,339	172,590	176,042
001-0000-337-00-00	LOCAL PAYMENTS		1,718	23,153	1,700	1,700
001-0000-337-01-00	IN-LIEU OF TAXES	1,874	1,874	1,984	1,874	1,874
TOTAL INTERGOVERNMENTAL		\$ 517,582	\$ 592,803	\$ 622,562	\$ 1,228,464	\$ 882,301

GENERAL FUND REVENUE

ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
001-0000-341-33-00	WARRANT COSTS	9,824	11,648	13,999	12,000	12,240
001-0000-341-43-00	SCHOOL IMPACT FEE	1,065	1,059	1,245	750	750
001-0000-341-43-01	INDIRECT COSTS	1,268,352	1,381,113	1,232,245	1,423,254	1,307,291
001-0000-341-49-00	LA CENTER COURT COSTS	48,273	43,622	57,384	54,326	55,413
001-0000-341-49-10	RIDGEFIELD COURT COSTS	120,954	114,333	118,197	136,325	139,052
001-0000-341-62-00	COPY AND TAPE FEES	4,203	2,480	3,481	2,000	2,040
001-0000-342-10-02	FINGERPRINTING AND REPORTS	1,754	2,084	1,857	2,000	2,040
001-0000-342-10-10	LAW ENFORCEMENT SERVICES	45,670	82,748	70,785	50,000	120,000
001-0000-342-33-12	WORK RELEASE PROGRAM	8,260	13,729	17,209	10,000	10,200
001-0000-342-38-01	PRETRIAL	12,838	11,962	14,440	11,000	11,220
001-0000-342-40-00	PROTECTIVE INSPECTIONS		10,000	24,110	10,000	10,200
001-0000-345-23-00	IMPOUND FEES		1,785	2,978	-	-
001-0000-345-81-00	ZONING AND SUBDIVISION SERVICES	347,962	367,611	399,666	194,784	185,193
001-0000-345-85-00	SCHOOL IMPACT FEE			1,354,438	1,500,000	1,500,000
TOTAL CHARGES FOR GOODS AND SERVICES		\$ 1,869,155	\$ 2,044,174	\$ 3,312,034	\$ 3,406,439	\$ 3,355,638
001-0000-353-10-00	TRAFFIC INFRACTION	118,390	117,594	101,353	115,000	116,150
001-0000-354-00-01	PARKING INFRACTION	5,344	7,044	7,385	5,000	5,050
001-0000-355-20-00	DUI FINES	58,886	54,896	59,035	50,000	51,000
001-0000-355-80-00	CRIMINAL TRAFFIC FINES	5,065	6,174	2,617	5,000	5,050
001-0000-356-90-00	CRIMINAL NONTRAFFIC FINES	18,002	17,140	18,370	15,000	15,150
001-0000-357-31-00	HOME DETENTION PROGRAM	1,298	404	-	750	750
001-0000-357-33-00	PUBLIC DEFENSE	26,039	35,520	43,980	30,000	30,000
001-0000-357-34-00	LAW ENFORCEMENT RESPONSE	7,891	5,258	2,532	3,500	3,500
TOTAL FINES AND PENALTIES		\$ 240,915	\$ 244,029	\$ 235,272	\$ 224,250	\$ 226,650
001-0000-361-10-00	INVESTMENT EARNINGS	32,216	79,530	103,480	60,000	61,200
001-0000-362-60-50	RENTS AND LEASES	153,563	118,758	126,482	122,000	156,924
001-0000-367-10-00	CONTRIBUTIONS AND DONATIONS	13,250	12,645	3,050	500	500
001-0000-369-10-00	SALE OF SCRAP	416	7,094	7,042	500	500
001-0000-369-20-00	SALE UNCLAIMED PROPERTY	1,545	1,077	822	1,000	1,000
001-0000-369-40-00	JUDGMENTS AND SETTLEMENTS	5,758	3,281	6,273	1,000	1,000
001-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	57,491	54,303	57,173	55,000	55,000
TOTAL MISCELLANEOUS REVENUES		\$ 264,239	\$ 276,688	\$ 304,323	\$ 240,000	\$ 276,124
001-0000-397-01-08	TRANSFER FROM LODGING TAX FUND	6,464	7,000	7,000	11,550	9,000
001-0000-397-01-14	TRANSFER FROM STABILIZATION	100,000			-	-
001-0000-397-01-35	TRANSFER FROM REET 1	50,000			-	-
001-0000-397-01-36	TRANSFER FROM REET 2	40,000			72,000	80,000
001-0000-398-00-00	INSURANCE RECOVERIES		4,344		-	-
TOTAL OTHER FINANCING SOURCES		\$ 196,464	\$ 11,344	\$ 7,000	\$ 83,550	\$ 89,000
TOTAL GENERAL FUND REVENUE		\$ 13,677,378	\$ 14,271,549	\$ 16,457,812	\$ 16,880,786	\$ 15,646,630

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

LEGISLATIVE - The elected seven members of city council are the legislative body of the City of Battle Ground. The purpose of Legislative Services is to adopt policies, plans, regulations, and budgets in order to deliver high quality municipal services and protect the health, safety, and welfare of city residents.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-1060-511-60-10	SALARIES AND WAGES	35,400	45,000	45,010	72,000	64,200
001-1060-511-60-20	PERSONNEL BENEFITS	2,785	3,536	8,396	111,498	67,500
001-1060-511-60-36	OPERATING SUPPLIES	328	4,527	838	1,000	1,000
001-1060-511-60-41	PROFESSIONAL SERVICES			256	844	1,154
001-1060-511-60-42	COMMUNICATION		2,412	3,869	3,920	3,695
001-1060-511-60-43	TRAINING AND TRAVEL	9,479	18,754	7,134	12,050	13,100
001-1060-511-60-44	ADVERTISING	1,971	2,202	4,137	2,000	4,000
001-1060-511-60-47	TECHNOLOGY R&R	12,000	5,888	6,550	6,550	6,878
001-1060-511-60-49	CODIFICATION	5,574	5,795	5,289	5,000	5,000
	SERVICES	29,024	35,051	27,235	30,364	33,827
TOTAL LEGISLATIVE		\$ 67,537	\$ 88,113	\$ 81,479	\$ 214,862	\$ 166,527

JUDICIAL - The municipal court is the judicial arm of the city and provides a forum for the hearing and adjudication of city infractions, misdemeanors and gross misdemeanors.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-1550-512-50-10	REGULAR SALARIES AND WAGES	200,164	204,095	204,781	228,100	240,000
001-1550-512-50-20	PERSONNEL BENEFITS	118,494	129,201	122,023	129,900	133,000
001-1550-512-50-35	OFFICE SUPPLIES	14,596	14,832	16,530	15,000	15,000
001-1550-512-50-38	EQUIPMENT	856	359	-	-	1,500
001-1550-512-50-41	PROFESSIONAL SERVICES	53,888	57,975	66,398	60,348	61,733
001-1550-512-50-42	COMMUNICATION	3,085	5,108	4,582	5,200	5,200
001-1550-512-50-43	TRAINING AND TRAVEL	883	2,968	107	1,501	3,000
001-1550-512-50-47	TECHNOLOGY R&R	5,684	6,228	7,570	7,570	7,949
001-1550-512-50-49	MEMBERSHIPS AND SUBSCRIPTIONS	2,594	2,510	3,008	1,850	3,300
001-1550-512-51-41	JUDGE/JUDGE PRO-TEM	55,321	55,925	56,400	61,100	62,200
001-1550-512-52-41	INTERPRETER	4,187	5,355	4,775	5,000	5,000
001-1550-512-53-41	PUBLIC DEFENDER	118,469	138,221	187,725	170,000	200,000
001-1550-512-54-41	BANKING FEES			-	1,200	-
001-1550-512-55-41	JURY FEES	70		-	1,930	2,000
	SERVICES	245,037	274,648	330,565	315,699	351,882
001-1550-523-20-40	WORK CREW PROGRAM	13,467	13,729	16,379	18,360	18,550
001-1560-523-60-41	JAIL COSTS	146,064	63,905	94,500	175,000	130,000
	INTERGOVERNMENTAL SERVICES	159,531	77,634	110,879	193,360	148,550
TOTAL JUDICIAL		\$ 737,822	\$ 700,410	\$ 784,778	\$ 882,059	\$ 888,432

GENERAL FUND
DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

EXECUTIVE - The City Manager's Office implements the policies established and prioritized by the city council, effectively leads the organization, communicates with our citizens, and exercises fiscal responsibility. Executive Services consists of the functions of administration, risk management, and communications and community relations.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-2010-513-10-10	REGULAR SALARIES AND WAGES	302,603	338,833	311,004	351,400	362,000
001-2010-513-10-12	PART-TIME SALARIES	39	426			
	SALARIES AND WAGES	302,642	339,259	311,004	351,400	362,000
001-2010-513-10-20	PERSONNEL BENEFITS	99,350	102,754	105,424	120,050	138,500
001-2010-513-10-32	FUEL	30	176	-	-	-
001-2010-513-10-35	OFFICE SUPPLIES	7,633	6,293	8,044	10,000	10,000
	SUPPLIES	7,663	6,468	8,044	10,000	10,000
001-2010-513-10-41	PROFESSIONAL SERVICES	55,071	58,118	154,716	95,246	104,465
001-2010-513-10-42	COMMUNICATION	2,432	3,148	5,112	4,000	5,280
001-2010-513-10-43	TRAINING AND TRAVEL	15,442	14,515	11,523	11,704	18,617
001-2010-513-10-46	INSURANCE	111,963	124,572	139,866	150,868	164,714
001-2010-513-10-47	TECHNOLOGY R&R	3,433	5,972	6,635	6,635	6,967
001-2010-513-10-48	VEHICLE MAINTENANCE	521	466	82	-	-
001-2010-513-10-49	MEMBERSHIPS AND SUBSCRIPTIONS	17,086	20,929	17,879	22,418	20,390
001-2010-513-11-41	LIQUOR CONTROL	5,300	4,033	6,849	5,000	6,500
001-2010-513-11-42	COMMUNITY RELATIONS	4,436	5,593	6,780	16,050	37,150
001-2010-513-11-47	VEHICLE R&R	22,311	17,974	15,000	15,000	25,475
001-2010-513-11-50	ELECTION	23,906	16,823	36,444	25,000	30,000
	SERVICES	261,901	272,142	400,887	351,921	419,558
TOTAL EXECUTIVE		\$ 671,556	\$ 720,623	\$ 825,359	\$ 833,371	\$ 930,058

HUMAN RESOURCES - The department coordinates and administers the human resources systems of the city, including classification, compensation, recruitment and retention, selection, labor and employee relations, and training.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-2210-518-10-10	SALARIES AND WAGES	136,030	149,545	155,406	163,400	168,300
001-2210-518-10-20	PERSONNEL BENEFITS	31,452	35,463	37,090	49,050	48,800
001-2210-518-10-35	OFFICE SUPPLIES	510	2,039	1,171	5,000	4,000
001-2210-518-10-41	PROFESSIONAL SERVICES	40,675	47,115	11,090	85,100	67,500
001-2210-518-10-42	COMMUNICATION	4,270	2,534	3,264	3,150	1,700
001-2210-518-10-43	TRAINING AND TRAVEL	6,058	4,963	7,331	853	3,650
001-2210-518-10-47	TECHNOLOGY R&R	1,716	1,749	2,490	2,490	2,615
001-2210-518-10-49	HR PROGRAMS	6,503	7,152	6,335	7,800	7,800
001-2210-518-11-49	MEMBERSHIPS AND SUBSCRIPTIONS	562	225	450	750	750
	SERVICES	59,784	63,739	30,960	100,143	84,015
TOTAL HUMAN RESOURCES		\$ 227,776	\$ 250,786	\$ 224,627	\$ 317,593	\$ 305,115

GENERAL FUND
DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

FINANCE - The department safeguards the assets of the city and provides central services, accounting, financial management and planning, budgeting, utility billing, and internal support to other departments.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-2510-514-20-10	REGULAR SALARIES AND WAGES	422,775	424,885	444,269	456,850	471,700
001-2510-514-20-12	PART-TIME SALARIES		4,459	-	-	-
001-2510-514-20-13	OVERTIME SALARIES	1,957	6,190	829	2,000	2,000
	SALARIES AND WAGES	424,732	435,535	445,098	458,850	473,700
001-2510-514-20-20	PERSONNEL BENEFITS	149,720	190,067	182,957	193,400	171,500
001-2510-514-20-35	OFFICE SUPPLIES	8,641	8,045	6,901	37,000	7,000
001-2510-514-20-41	PROFESSIONAL SERVICES	11,913	11,526	11,393	11,652	13,582
001-2510-514-20-42	COMMUNICATION AND POSTAGE	5,334	3,462	(70)	5,600	5,800
001-2510-514-20-43	TRAINING AND TRAVEL	1,054	2,486	2,509	851	4,350
001-2510-514-20-47	TECHNOLOGY R&R	8,582	8,747	8,875	8,875	9,319
001-2510-514-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	1,561	736	769	1,354	1,100
001-2510-514-21-41	BANKING FEES	14,704	7,027	13,673	15,506	17,506
001-2510-514-22-41	AUDIT SERVICES	19,037	44,254	40,998	48,960	58,300
	SERVICES	62,185	78,238	78,147	92,798	109,957
TOTAL FINANCE		\$ 645,278	\$ 711,885	\$ 713,103	\$ 782,048	\$ 762,157

INFORMATION SERVICES - The department serves the city for all data processing and computer needs, coordinates all land and cellular phone systems, assists with the city's radio communications infrastructure, and manages the procurement of hardware and software.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-2710-518-80-10	REGULAR SALARIES AND WAGES	146,227	152,673	159,342	164,500	169,500
001-2710-518-80-20	PERSONNEL BENEFITS	56,376	59,373	62,162	69,200	69,500
001-2710-518-80-35	SUPPLIES - OFFICE	865	982	828	1,000	1,700
001-2710-518-80-41	IT MAINTENANCE CONTRACTS	226,343	236,552	127,087	162,958	163,558
001-2710-518-80-42	COMMUNICATION	2,301	2,475	2,498	1,428	1,428
001-2710-518-80-43	TRAINING AND TRAVEL	9,172	9,863	9,886	5,000	10,000
001-2710-518-80-47	TECHNOLOGY R&R	1,716	1,749	2,470	2,470	2,594
001-2710-518-80-49	MEMBERSHIPS AND SUBSCRIPTIONS	75	75	204	225	1,593
001-2710-518-81-42	INTERNET SERVICES	8,692	28,576	23,730	26,264	26,900
	SERVICES	248,299	279,289	165,875	198,345	206,073
001-2710-591-18-70	PHONE LEASE - PRINCIPAL		11,355	11,355	11,355	11,355
001-2710-592-18-80	PHONE LEASE - INTEREST					
	DEBT SERVICE	-	11,355	11,355	11,355	11,355
001-2710-594-18-64	CAPITAL OUTLAYS - EQUIPMENT				30,000	
TOTAL INFORMATION SERVICES		\$ 451,767	\$ 503,672	\$ 399,562	\$ 474,400	\$ 458,128

GENERAL FUND
DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

LEGAL - The department provides judicial and corporate legal services to the city. These are contracted services provided by a private attorney.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-3010-515-30-10	REGULAR SALARIES AND WAGES	42,528	115,069	169,103	194,900	199,000
001-3010-515-30-20	PERSONNEL BENEFITS	14,320	45,825	75,065	86,400	87,500
001-3010-515-30-35	OFFICE SUPPLIES			3,087	5,000	5,000
001-3010-515-30-41	PROFESSIONAL SERVICES	4,446	24,976	28,572	50,225	50,000
001-3010-515-30-42	COMMUNICATION			579	1,000	1,200
001-3010-515-30-43	TRAINING AND TRAVEL			245	2,300	2,500
001-3010-515-30-47	TECHNOLOGY R&R		988	1,750	1,750	1,838
001-3010-515-30-47	MEMBERSHIPS AND SUBSCRIPTIONS			3,060	3,900	5,222
001-3010-515-31-41	PROSECUTOR	55,187	24,332	9,391	15,400	16,000
001-3010-515-32-41	ATTORNEY RETAINER	40,875			-	-
	SERVICES	100,508	50,296	43,597	74,575	76,760
TOTAL LEGAL		\$ 157,356	\$ 211,190	\$ 290,852	\$ 360,875	\$ 368,260

ENGINEERING - The department administers the planning, design and construction of public works capital improvement projects.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-3510-544-20-10	SALARIES AND WAGES	292,532	323,019	305,171	332,500	346,000
001-3510-544-20-12	PART-TIME WAGES			2,574		10,850
	SALARIES AND WAGES	292,532	323,019	307,745	332,500	356,850
001-3510-544-20-20	PERSONNEL BENEFITS	107,107	136,345	131,738	144,600	150,200
001-3510-544-20-32	FUEL	782	1,353	1,480	2,000	2,000
001-3510-544-20-35	OFFICE SUPPLIES	13,339	7,847	7,518	16,120	10,900
001-3510-544-20-36	OPERATING SUPPLIES	3,902	382	97	1,400	1,650
	SUPPLIES	18,023	9,582	9,095	19,520	14,550
001-3510-544-20-41	PROFESSIONAL SERVICES	3,786	3,105	8,532	4,516	9,670
001-3510-544-20-42	COMMUNICATIONS	2,826	2,636	3,068	3,550	6,500
001-3510-544-20-43	TRAINING AND TRAVEL	3,405	2,179	1,518	4,300	5,800
001-3510-544-20-47	TECHNOLOGY R&R	4,291	4,768	5,450	5,450	5,723
001-3510-544-20-48	VEHICLE MAINTENANCE	583	559	130	5,500	3,000
001-3510-544-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	6,799	6,358	6,629	9,000	7,050
	SERVICES	21,690	19,606	25,327	32,316	37,743
TOTAL ENGINEERING		\$ 439,352	\$ 488,551	\$ 473,905	\$ 528,936	\$ 559,343

GENERAL FUND
DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

FACILITIES -The department manages and coordinates facility planning, operations and maintenance throughout city facilities.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-3710-518-20-10	REGULAR SALARIES AND WAGES	57,614	65,386	64,270	75,140	77,200
001-3710-518-20-12	PART-TIME WAGES	76				
001-3710-518-20-13	OVERTIME	439	382	277	500	-
	SALARIES AND WAGES	58,129	65,767	64,547	75,640	77,200
001-3710-518-20-20	PERSONNEL BENEFITS	34,596	41,309	42,466	50,200	51,900
001-3710-518-20-32	FUEL	1,188	1,451	1,693	1,800	1,800
001-3710-518-20-35	OFFICE SUPPLIES	576	123	161	600	600
001-3710-518-20-36	OPERATING SUPPLIES	2,213	1,568	1,671	2,250	2,250
001-3710-518-20-37	UNIFORMS AND CLOTHING	457	299	155	900	900
	SUPPLIES	4,434	3,440	3,680	5,550	5,550
001-3710-518-20-41	PROFESSIONAL SERVICES	9,286	17,931	1,013	11,450	18,250
001-3710-518-20-42	COMMUNICATION	895	8,785	15,508	16,975	16,350
001-3710-518-20-43	TRAINING AND TRAVEL		-	5,927	500	500
001-3710-518-20-45	RENTS AND LEASES	4,108	4,108	1,520	5,928	6,710
001-3710-518-20-47	TECHNOLOGY R&R	858	875	751	1,520	1,596
001-3710-518-20-48	VEHICLE MAINTENANCE	96	372	-	2,000	2,000
001-3710-518-20-49	MEMBERSHIPS AND SUBSCRIPTIONS		-	-	200	200
001-3710-518-21-48	FACILITY MAINTENANCE	144,676	137,640	140,966	225,215	243,350
001-3710-589-30-49	LEASEHOLD EXCISE TAX	19,848	15,401	-	22,000	-
	SERVICES	179,767	185,113	165,685	285,788	288,956
001-3710-591-62-01	CAPITAL OUTLAYS	61,680			141,000	
TOTAL FACILITIES		\$ 338,606	\$ 295,630	\$ 276,378	\$ 558,178	\$ 423,606

TRANSFERS OUT - Provides general fund support for street maintenance, Parks and Recreation, vehicle repair and replacement, and debt payments for general obligation bonds.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-4000-597-01-00	TRANSFER TO CAPITAL PROJECTS	1,142		4,120	14,250	14,250
001-4000-597-02-00	TRANSFER TO DEBT SERVICE FUND					
001-4000-597-05-00	TRANSFER TO LEOFF I RESERVE	50,000	50,000	50,000	100,000	100,000
001-4000-597-06-00	TRANSFER TO PARKS FUND	475,000	475,000	450,000	400,000	650,000
001-4000-597-08-00	TRANSFER TO STREET FUND	400,000	445,000	450,000	373,000	1,490,000
001-4000-597-10-00	VEHICLE REPAIR AND REPLACEMENT		3,404			
TOTAL TRANSFERS		\$ 926,142	\$ 973,404	\$ 954,120	\$ 887,250	\$ 2,254,250

GENERAL FUND
DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

LAW ENFORCEMENT - The police department provides law enforcement services which include vehicle patrols, investigations, school resource officer, drug enforcement and other activities to provide and maintain a safe community.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-4522-521-20-10	REGULAR SALARIES AND WAGES	2,230,618	2,392,790	2,347,745	2,605,923	2,852,645
001-4522-521-20-12	PART-TIME SALARIES	16,830	6,499			
001-4522-521-20-13	OVERTIME SALARIES	143,959	136,542	104,455	150,000	120,000
	SALARIES AND WAGES	2,391,407	2,535,831	2,452,200	2,755,923	2,972,645
001-4522-521-20-20	PERSONNEL BENEFITS	878,014	1,032,762	1,072,471	1,080,904	1,352,000
001-4522-521-20-24	HOLIDAY PAY	118,445	116,056	121,776	124,576	147,341
	PERSONNEL BENEFITS	996,459	1,148,818	1,194,247	1,205,480	1,499,341
001-4522-521-20-32	FUEL	50,360	59,017	59,475	60,000	61,200
001-4522-521-20-35	OFFICE SUPPLIES	14,082	10,636	12,143	15,820	22,088
001-4522-521-20-36	OPERATING AND TRAINING SUPPLIES	28,191	25,929	44,192	52,341	56,366
001-4522-521-20-37	UNIFORMS AND CLOTHING	52,134	31,704	37,344	28,600	53,041
	SUPPLIES	144,767	127,285	153,154	156,761	192,695
001-4522-521-20-41	PROFESSIONAL SERVICES	91,901	84,445	87,556	115,410	149,908
001-4522-521-20-42	COMMUNICATION AND POSTAGE	38,333	36,696	40,268	39,260	41,780
001-4522-521-20-43	TRAINING AND TRAVEL	39,060	20,954	37,689	59,525	84,347
001-4522-521-20-43	ADVERTISING				1,750	8,432
001-4522-521-20-45	RENTS AND LEASES	7,544	7,544	10,138	10,140	12,176
001-4522-521-20-47	TECHNOLOGY R&R	46,108	48,504	53,290	53,290	55,955
001-4522-521-20-48	VEHICLE MAINTENANCE	50,046	43,600	41,023	50,000	50,000
001-4522-521-20-49	MEMBERSHIPS AND SUBSCRIPTIONS	975	1,095	1,270	1,376	1,191
001-4522-521-21-47	VEHICLE R&R	85,350	75,702	82,704	82,136	82,705
001-4522-521-21-48	FACILITY MAINTENANCE	73,554	85,841	99,184	97,416	95,860
	SERVICES	432,871	404,381	453,122	510,303	582,354
001-4522-522-00-50	CRESA (OPERATIONS, RADIO, CAD)	259,642	262,532	245,951	250,920	191,100
001-4522-522-01-50	EMS PER CAPITA CHARGE	16,806	19,555	23,188	23,664	26,000
	INTERGOVERNMENTAL SERVICES	276,448	282,087	269,139	274,584	217,100
001-4522-591-13-70	CRESA RADIO EQUIPMENT PRINCIPAL	36,541	42,769	43,787	44,829	45,896
001-4522-592-13-80	CRESA RADIO EQUIPMENT INTEREST	10,447	4,219	3,202	2,159	1,092
	DEBT SERVICE	46,988	46,988	46,989	46,988	46,988
001-4522-594-18-60	MACHINERY AND EQUIPMENT	88,799	390			
	CAPITAL OUTLAYS	88,799	390	-	-	-
TOTAL LAW ENFORCEMENT		\$ 4,377,739	\$ 4,545,780	\$ 4,568,851	\$ 4,950,039	\$ 5,511,123

**GENERAL FUND
DEPARTMENT OPERATING BUDGETS (EXPENDITURES)**

CIVIL SERVICE - The department administers the testing process for entry-level, lateral-level, and promotional classified services positions with the city's police department and other matters relating to civil service enforcement.

ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget Preliminary
001-4610-521-10-36	OPERATING SUPPLIES	311	13	-	250	125
001-4610-521-10-41	PROFESSIONAL SERVICES	36,494	20,142	8,715	27,215	22,913
001-4610-521-10-43	TRAINING AND TRAVEL		89	48	1,500	1,500
001-4610-521-10-44	ADVERTISING		707	3,234	1,000	3,000
	SERVICES	36,494	20,938	11,997	29,715	27,413
TOTAL CIVIL SERVICE		\$ 36,805	\$ 20,951	\$ 11,997	\$ 29,965	\$ 27,538

FIRE CONTROL - The city contracts with Clark County Fire District No. 3 to provide fire control services to city residents.

ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget Preliminary
001-5020-522-20-48	FACILITY MAINTENANCE	39,975	509	601	35,700	-
001-5020-522-20-50	INTERGOVERNMENTAL SERVICES	2,342,903	2,797,462	2,964,515	3,463,231	-
						-
TOTAL FIRE CONTROL		\$ 2,382,878	\$ 2,797,971	\$ 2,965,116	\$ 3,498,931	\$ -

GENERAL FUND

DEPARTMENT OPERATING BUDGETS (EXPENDITURES)

PLANNING AND COMMUNITY DEVELOPMENT - The department provides long range comprehensive planning, administers the city's permitting processes, and enforces the administration and compliance of adopted codes and standards.

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-5760-558-70-10	REGULAR SALARIES AND WAGES	422,558	412,531	380,187	489,300	490,000
001-5760-558-70-12	PART-TIME WAGES			1,638		
001-5760-558-70-13	OVERTIME SALARIES	775	400	3,578	-	-
	SALARIES AND WAGES	423,333	412,931	385,403	489,300	490,000
001-5760-558-70-20	PERSONNEL BENEFITS	146,226	189,213	156,204	216,600	183,500
001-5760-558-70-32	FUEL	2,379	2,875	2,459	3,500	3,500
001-5760-558-70-36	OPERATING SUPPLIES	5,865	8,429	9,628	9,900	9,900
001-5760-558-70-37	UNIFORMS AND CLOTHING	203		135	500	600
	SUPPLIES	8,447	11,304	12,222	13,900	14,000
001-5760-554-30-41	ANIMAL CONTROL	29,429	32,440	28,177	33,250	33,251
001-5760-558-70-41	PROFESSIONAL SERVICES	23,744	133,438	62,688	214,410	239,395
001-5760-558-70-42	COMMUNICATION	4,536	2,501	2,901	3,200	3,200
001-5760-558-70-43	TRAINING AND TRAVEL	2,227	4,624	4,917	1,502	4,400
001-5760-558-70-44	ADVERTISING	2,574	2,615	2,122	3,500	3,500
001-5760-558-70-47	TECHNOLOGY R&R	5,149	5,524	6,195	6,195	6,505
001-5760-558-70-48	VEHICLE MAINTENANCE	762	794	593	1,500	1,500
001-5760-558-70-49	MEMBERSHIPS AND SUBSCRIPTIONS	4,096	3,890	3,268	3,450	3,500
001-5760-558-71-41	GIS	6,857	7,133	7,307	7,300	7,300
001-5760-558-71-42	POSTAGE		1,263	781	2,500	2,500
001-5760-558-72-41	SW CLEAN AIR AGENCY	6,353	8,445	10,796	11,072	11,406
001-5760-558-73-41	BANKING FEES	2,187	2,418	916	1,000	3,000
	SERVICES	87,914	205,087	130,661	288,879	319,457
TOTAL PLANNING		\$ 665,920	\$ 818,534	\$ 684,490	\$ 1,008,679	\$ 1,006,957

**GENERAL FUND
DEPARTMENT OPERATING BUDGETS (EXPENDITURES)**

BUILDING AND DEVELOPMENT (see Planning and Community Development)

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021 Budget
		Actual	Actual	Actual	Budget	Preliminary
001-5860-558-50-10	REGULAR SALARIES AND WAGES	140,210	124,485	150,651	166,450	169,500
001-5860-558-50-13	OVERTIME WAGES	267		-		
	SALARIES AND WAGES	140,477	124,485	150,651	166,450	169,500
001-5860-558-50-20	PERSONNEL BENEFITS	59,223	66,633	78,335	83,550	84,000
001-5860-558-50-32	FUEL	1,856	1,913	2,512	3,500	3,000
001-5860-558-50-36	OPERATING SUPPLIES	1,271	1,693	2,651	2,600	2,600
001-5860-558-50-37	UNIFORMS AND CLOTHING	517	348	1,100	1,000	1,000
	SUPPLIES	3,644	3,954	6,263	7,100	6,600
001-5860-558-50-41	PROFESSIONAL SERVICES	48,715	26,046	52,059	78,000	87,500
001-5860-558-50-42	COMMUNICATION	1,758	3,316	4,145	4,500	4,500
001-5860-558-50-43	TRAINING, MEETINGS AND TRAVEL	1,213	2,567	725	2,400	2,400
001-5860-558-50-48	VEHICLE MAINTENANCE	931	854	987	1,500	1,500
001-5860-558-50-49	MEMBERSHIPS AND SUBSCRIPTIONS	981	224	340	2,225	2,630
001-5860-558-50-50	FIRE MARSHAL SERVICES	1,105	-	-	1,000	1,000
001-5860-558-51-47	TECHNOLOGY R&R	2,574	3,724	4,430	4,430	4,652
001-0000-558-70-00	SCHOOL IMPACT FEES			1,354,438	1,500,000	1,500,000
	SERVICES	57,277	36,730	1,417,124	1,594,055	1,604,182
TOTAL BUILDING		\$ 260,621	\$ 231,802	\$ 1,652,373	\$ 1,851,155	\$ 1,864,282

TOTAL GENERAL FUND EXPENDITURE: \$ 12,387,155 \$ 13,359,302 \$ 14,906,990 \$ 17,178,341 \$ 15,525,776

Excess (Deficiency) of Revenues and Expenditures	1,290,223	912,247	1,550,822	(297,555)	120,854
Beginning Fund Balance	3,637,747	4,927,970	5,840,217	7,391,039	7,093,484
Ending Fund Balance	4,927,970	5,840,217	7,391,039	7,093,484	7,214,338
Required Reserve				4,294,585	3,881,444

STREET FUND

Revenue Account	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
101-0000-334-03-81	TRANSPORTATION IMPROVEMENT (TIB)		209,498	50,000	-	-
101-0000-336-00-71	MULTIMODAL TRANSPORTATION	20,660	28,665	28,928	28,800	28,800
101-0000-336-00-87	MOTOR VEHICLE FUEL TAX	430,198	442,883	444,303	444,924	445,500
	TAXES	450,858	681,047	523,231	473,724	474,300
101-0000-337-00-00	LOCAL PAYMENTS		201,380	-	-	-
101-0000-361-10-00	INVESTMENT INTEREST	1,485	4,543	12,720	3,000	3,060
101-0000-369-91-00	MISCELLANEOUS REVENUE	15,296	17,724	3,939	5,150	26,305
	MISC REVENUE	16,781	223,647	16,659	8,150	29,365
101-0000-397-01-90	TRANSFER IN - GENERAL FUND	400,000	445,000	450,000	303,000	1,490,000
	TOTAL STREET FUND REVENUE	\$ 867,639	\$ 1,349,694	\$ 989,890	\$ 784,874	\$ 1,993,665

Expenditure Account	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
101-0000-542-30-10	REGULAR SALARIES AND WAGES	239,931	204,053	213,064	216,000	239,000
101-0000-542-30-12	PART-TIME WAGES	8,999	16,517	34,635	25,000	144,500
101-0000-542-30-13	OVERTIME SALARIES	1,589	2,541	1,264	2,500	2,500
	SALARIES AND WAGES	250,519	223,111	248,963	243,500	386,000
101-0000-542-30-20	PERSONNEL BENEFITS	115,752	103,158	109,868	113,700	145,200
101-0000-542-30-32	FUEL	9,990	11,324	12,176	7,800	7,075
101-0000-542-30-35	OFFICE SUPPLIES	627	102	-	1,000	1,000
101-0000-542-30-36	OPERATING SUPPLIES	22,399	29,115	41,929	50,750	109,600
101-0000-542-30-37	UNIFORMS AND CLOTHING	545	967	322	1,750	1,800
	SUPPLIES	33,561	41,508	54,427	61,300	119,475
101-0000-541-30-51	INDIRECT COSTING - GENERAL FUND	148,123	129,360	130,301	133,900	138,236
101-0000-542-30-41	PROFESSIONAL SERVICES	30,901	41,712	108,975	105,100	262,700
101-0000-542-30-42	COMMUNICATION	1,556	1,222	1,856	1,750	2,500
101-0000-542-30-43	TRAINING AND TRAVEL	1,372	843	1,080	2,200	3,200
101-0000-542-30-45	OPERATING RENTALS AND LEASES	14,856	14,856	15,686	15,688	16,880
101-0000-542-30-46	INSURANCE	9,356	8,491	8,506	9,125	9,721
101-0000-542-30-49	PUBLIC UTILITIES					1,875
101-0000-542-30-47	STREET LIGHTS	394,214	571,277	74,613	161,000	213,000
101-0000-542-30-48	REPAIRS AND MAINTENANCE	382,833	13,129	3,554	16,608	785,000
101-0000-542-31-47	VEHICLE R&R	14,686	14,684	14,500	15,225	15,225
101-0000-542-32-47	TECHNOLOGY R&R	1,716	1,749	1,920	1,920	2,016
101-0000-542-32-48	VEHICLE MAINTENANCE	8,334	7,340	9,337	7,000	7,000
101-0000-542-33-48	STREET TREES	1,305	973	894	5,000	5,000
101-0000-542-35-49	MEMBERSHIPS AND SUBSCRIPTIONS	-	-	-	200	200
	SERVICES	1,009,252	805,636	371,222	474,716	1,462,553
101-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS			-	126,000	182,757
	TOTAL TRANSFERS	-	-	-	126,000	182,757
	TOTAL STREET EXPENDITURES	\$ 1,409,084	\$ 1,173,414	\$ 784,480	\$ 1,019,216	\$ 2,295,985

Excess (Deficiency) of Revenues and Expenditures	(541,445)	176,280	205,410	(234,342)	(302,320)
Beginning Fund Balance	739,808	198,363	374,643	580,053	471,711
Ending Fund Balance	198,363	374,643	580,053	471,711	169,391
Concurrency mitigation				275,435	92,678

TRANSPORTATION BENEFIT DISTRICT

Revenue Account	DESCRIPTION	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Preliminary
102-0000-317-60-00	TAXES - TBD	275,813	286,942	288,902	292,000	-
102-0000-361-10-00	MISC REVENUE - INVESTMENT INTEREST		171	2	-	-
TOTAL TBD REVENUE		\$ 275,813	\$ 287,112	\$ 288,904	\$ 292,000	\$ -

Expenditure Account	DESCRIPTION	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Preliminary
102-0000-542-30-10	SALARIES AND WAGES			19,233		
102-0000-542-30-12	PART-TIME WAGES	-	25,000	7,170	25,000	-
	SALARIES AND WAGES	-	25,000	26,403	25,000	-
102-0000-542-30-20	PERSONNEL BENEFITS		2,520	10,408	2,460	-
102-0000-542-31-48	STREET MAINTENANCE - TBD	216,184	436,830	382,263	263,000	-
102-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS			813	12,000	-
TOTAL STREET EXPENDITURES		\$ 216,184	\$ 464,350	\$ 419,887	\$ 315,460	\$ -

Excess (Deficiency) of Revenues and Expenditures				(23,460)	-
Beginning Fund Balance			191,221	60,238	36,778
Ending Fund Balance		191,221	60,238	36,778	36,778

PARKS

Revenue Account	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
103-0000-337-00-50	INTERGOVERNMENTAL - WORK STUDY	14,993	4,965	3,672	-	-
103-0000-347-50-00	SPECIAL EVENTS	1,230	4,415	770	500	500
103-0000-347-60-00	PROGRAM FEES	5,195	255	5,790	2,880	2,880
	CHARGES FOR SERVICES	6,425	4,670	6,560	3,380	3,380
103-0000-361-10-00	INVESTMENT EARNINGS	4,054	3,497	8,531	1,836	1,873
103-0000-362-40-01	SENIOR CENTER	9,555	9,725	11,154	10,000	10,100
103-0000-362-40-02	MEALS ON WHEELS	18,729	22,279	22,114	20,725	-
103-0000-362-40-03	FACILITIES RENTAL - FLEX USE BLDG	2,966	3,187	3,816	3,816	8,448
103-0000-362-40-04	LITTLE LEAGUE LEASE	3,773	5,263	2,000	2,000	2,000
103-0000-362-40-05	FACILITIES RENTAL - REMY	3,900	3,900	4,800	9,600	4,800
103-0000-362-90-00	COMMUNITY CENTER	89,817	114,703	110,673	85,000	85,000
103-0000-367-10-00	CONTRIBUTIONS AND DONATIONS	9,500	9,500	6,300	9,500	9,500
103-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	20,380	37	240,792	3,000	3,000
	MISC REVENUE	162,674	172,091	410,180	145,477	124,721
103-0000-397-01-08	TRANSFER IN - LODGING TAX				3,000	
103-0000-397-01-36	TRANSFER IN - REET 2		44,385		97,000	15,000
103-0000-397-01-90	TRANSFER IN - GENERAL FUND	475,000	475,000	450,000	400,000	650,000
	TRANSFERS	475,000	519,385	450,000	500,000	665,000
	TOTAL PARKS REVENUE	\$ 659,092	\$ 656,727	\$ 870,412	\$ 648,857	\$ 793,101

Expenditure - Senior Center Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
103-0015-575-50-36	SUPPLIES -OPERATING	141	16	3	-	-
103-0015-575-50-42	COMMUNICATIONS		572	715	780	792
103-0015-575-50-47	PUBLIC UTILITY SERVICES	3,788	3,886	4,381	4,392	4,656
103-0015-575-50-48	FACILITY OPERATIONS AND MAINT SERVICES	2,888	3,909	3,298	3,000	3,050
		6,676	8,367	8,394	8,172	8,498
	TOTAL SENIOR CENTER	\$ 6,817	\$ 8,383	\$ 8,397	\$ 8,172	\$ 8,498

Expenditure - Parks Maintenance Account	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
103-0020-576-90-10	REGULAR SALARIES AND WAGES	151,498	132,043	141,431	135,900	138,200
103-0020-576-90-12	PART-TIME SALARIES					28,900
103-0020-576-90-13	OVERTIME SALARIES	200	180	301	-	-
	SALARIES AND WAGES	151,698	132,223	141,732	135,900	167,100
103-0020-576-90-20	PERSONNEL BENEFITS	57,469	59,084	65,593	69,000	66,000
103-0020-576-90-32	FUEL	3,588	3,397	3,553	6,720	5,880
103-0020-576-90-35	OFFICE SUPPLIES	542	69	-	1,000	1,000
103-0020-576-90-36	OPERATING SUPPLIES	5,143	12,463	8,528	24,000	26,800
103-0020-576-90-37	UNIFORMS AND CLOTHING	542	702	852	1,800	1,800
103-0020-576-90-38	EQUIPMENT		8,498	-	1,000	1,000
	SUPPLIES	9,815	25,129	12,933	34,520	36,480
103-0020-576-90-41	PROFESSIONAL SERVICES	3,496	10,624	28,648	12,320	13,520
103-0020-576-90-42	COMMUNICATIONS	408	522	708	750	750
103-0020-576-90-43	TRAINING AND TRAVEL	758	1,800	749	2,050	3,200
103-0020-576-90-45	OPERATING RENTALS	10,024	10,024	11,728	14,997	13,040
103-0020-576-90-46	INSURANCE			359		
103-0020-576-90-47	PUBLIC UTILITY SERVICES	10,058	9,860	17,632	20,000	22,500

PARKS

103-0020-576-90-48	REPAIRS AND MAINTENANCE	5,914	3,239	6,111	22,965	40,000
103-0020-576-90-49	MEMBERSHIPS AND SUBSCRIPTIONS	17	17	17	200	200
103-0020-576-91-47	TECHNOLOGY R&R	858	875	1,180	1,180	1,239
103-0020-576-91-48	VEHICLE MAINTENANCE	1,037	6,111	5,521	10,000	10,000
103-0020-576-92-47	VEHICLE R&R	4,102	4,104	2,500	2,500	2,625
	SERVICES	36,672	47,176	75,153	86,962	107,074
TOTAL PARKS MAINTENANCE		\$ 255,654	\$ 263,613	\$ 295,412	\$ 326,382	\$ 376,654

Expenditure - Flex Building		2017	2018	2019	2020	2021
Account	Description	Actual	Actual	Actual	Budget	Preliminary
103-0025-575-50-47	PUBLIC UTILITY SERVICE	2,344	2,274	3,439	6,500	-
103-0025-575-50-48	REPAIRS AND MAINTENANCE	38	11	623	1,000	-
	SERVICES	2,382	2,285	4,062	7,500	-
TOTAL FLEX USE BUILDING		\$ 2,382	\$ 2,285	\$ 4,062	\$ 7,500	\$ -

Expenditure - Community Center		2017	2018	2019	2020	2021
Account	Description	Actual	Actual	Actual	Budget	Preliminary
103-0035-576-80-10	REGULAR SALARIES AND WAGES	126,465	89,334	51,556	65,200	83,200
103-0035-576-80-12	PART-TIME	70,187	67,734	63,466	65,000	50,000
	SALARIES AND WAGES	196,652	157,068	115,022	130,200	133,200
103-0035-576-80-20	PERSONNEL BENEFITS	53,326	40,222	25,870	36,300	61,200
103-0035-576-80-32	FUEL	95	93	187	500	500
103-0035-576-80-35	OFFICE SUPPLIES	2,529	1,031	2,984	3,000	3,000
103-0035-576-80-36	OPERATING SUPPLIES	10,686	12,102	6,587	5,500	5,500
103-0035-576-80-37	UNIFORMS AND CLOTHING	775	430	-	200	200
	SUPPLIES	14,085	13,656	9,758	9,200	9,200
103-0035-576-80-41	PROFESSIONAL SERVICES	2,225	28,398	2,542	7,360	7,360
103-0035-576-80-42	COMMUNICATIONS	5,041	4,576	3,631	5,010	5,010
103-0035-576-80-43	TRAINING AND TRAVEL	616	392	362	1,100	1,100
103-0035-576-85-44	ADVERTISING			207		1,000
103-0035-576-80-45	OPERATING RENTALS	2,543	2,443	-	-	-
103-0035-576-80-46	INSURANCE	12,453	11,910	13,720	16,521	16,305
103-0035-576-80-47	TECHNOLOGY R&R	2,574	2,625	3,040	3,040	3,192
103-0035-576-80-48	FACILITY REPAIRS AND MAINTENANCE	33,659	88,382	46,871	158,150	56,500
103-0035-576-80-49	MEMBERSHIPS AND SUBSCRIPTIONS	550	790	790	700	700
103-0035-576-80-51	INDIRECT COSTING - GENERAL FUND	89,962	80,170	89,655	82,606	95,115
103-0035-576-81-41	BANKING FEES	2,057	2,729	220	500	160
103-0035-576-81-48	VEHICLE MAINTENANCE	196	132	82	510	510
103-0035-576-82-47	PUBLIC UTILITY SERVICE	30,620	24,847	32,326	35,040	33,840
	SERVICES	182,496	247,394	193,444	310,537	220,792
TOTAL PARKS AND RECREATION		\$ 446,559	\$ 458,340	\$ 344,094	\$ 486,237	\$ 424,392
TOTAL PARKS EXPENDITURES		\$ 711,412	\$ 732,621	\$ 651,965	\$ 828,291	\$ 809,544

Excess (Deficiency) of Revenues and Expenditures	(52,320)	(75,894)	218,447	(179,434)	(16,443)
Beginning Fund Balance	511,337	459,017	383,123	601,570	422,136
Ending Fund Balance	459,017	383,123	601,570	422,136	405,693
Cash Position - Parks			423,042	34,461	18,018
Cash Position - Remy			178,528	387,675	387,675

TRANSPORTATION IMPACT FEE FUND (TIF)

The transportation impact fee is a charge that is to be used to build or expand capacity that is required as a result of development.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
105-0000-345-85-01	CHARGES - TRAFFIC IMPACT FEE	526,110	468,427	854,402	601,365	601,365
105-0000-361-10-00	MISC REVENUE - INTEREST	30,392	47,568	82,129	23,625	23,625
105-0000-397-03-50	TRANSFER FROM CAPITAL PROJECTS		295,903	31,366	-	-
TOTAL TIF REVENUE		\$ 556,502	\$ 515,995	\$ 967,897	\$ 624,990	\$ 624,990

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
105-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS	655,768	44,131	39,500	403,000	555,000
105-0000-597-02-00	TRANSFER TO DEBT SERVICE	400,581	395,261	560,566	559,245	551,250
	TRANSFERS	1,056,349	439,392	600,066	962,245	1,106,250
TOTAL TIF EXPENDITURES		\$ 1,056,349	\$ 439,392	\$ 600,066	\$ 962,245	\$ 1,106,250

Excess (Deficiency) of Revenues and Expenditures	(499,847)	76,602	367,831	(337,255)	(481,260)
Beginning Fund Balance	3,566,935	3,067,088	3,143,690	3,511,521	3,174,266
Ending Fund Balance	3,067,088	3,143,690	3,511,521	3,174,266	2,693,006

DRUG INVESTIGATION RESERVE FUND

Sources of revenue are from special grants or proceeds from drug-related seizures. Use of this fund is restricted by state law for use in drug related law enforcement activities and equipment.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
106-0000-351-50-00	INTERGOVERNMENTAL - INVESTIGATIONS	8,007	8,814	5,988	7,500	7,500
106-0000-361-10-00	INVESTMENT INTEREST	579	870	1,357	510	520
106-0000-367-10-00	CONTRIBUTIONS AND DONATIONS				-	-
106-0000-369-20-00	SALE - UNCLAIMED PROPERTY	1,010			-	-
106-0000-369-30-00	CONFISCATED AND FORFEITED PROPERTY		3,510		-	-
	MISCELLANEOUS REVENUE	1,589	4,380	1,357	510	520
	TOTAL REVENUE	\$ 9,596	\$ 13,194	\$ 7,345	\$ 8,010	\$ 8,020

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
106-0000-521-30-41	SERVICES - CRIME PREVENTION	966	1,593	1,355	2,500	2,500
106-0000-521-20-38	MACHINERY AND EQUIPMENT				-	-
106-0000-597-10-00	TRANSFER OUT - VEHICLE R&R		25,000		-	-
	TOTAL EXPENDITURES	\$ 966	\$ 26,593	\$ 1,355	\$ 2,500	\$ 2,500

Excess (Deficiency) of Revenues and Expenditures	8,630	(13,399)	5,990	5,510	5,520
Beginning Fund Balance	60,157	68,787	55,388	61,378	66,888
Ending Fund Balance	68,787	55,388	61,378	66,888	72,408

INSURANCE RESERVE FUND

Fund established for insurance premium stabilization into which are deposited premium refunds or settlements used to stabilize annual premium increases.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
107-0000-361-10-00	INVESTMENT INTEREST	35	120	191	-	-
107-0000-398-00-00	INSURANCE RECOVERIES	4,153			-	-
	MISCELLANEOUS REVENUE	4,188	120	191	-	-
	TOTAL REVENUE	\$ 4,188	\$ 120	\$ 191	\$ -	\$ -

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
107-0000.519.46.00	SERVICES - INSURANCE				-	-
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

Excess (Deficiency) of Revenues and Expenditures	4,188	120	191	-	-
Beginning Fund Balance	3,686	7,874	7,994	8,185	8,185
Ending Fund Balance	7,874	7,994	8,185	8,185	8,185

LODGING TAX FUND

The Lodging Tax is authorized by RCW 67.28. This fund accounts for the receipt of lodging taxes and the lawful expenditures of the tax revenue realized.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
108-0000-313-31-00	TAX - LODGING	50,745	56,276	64,395	50,500	51,005
	<i>Hotel</i>			57,202	43,258	43,585
	<i>Other Lodging</i>			7,193	7,242	7,420
108-0000-361-10-00	MISC REVENUE - INTEREST	1,428	2,931	5,327	2,000	2,040
TOTAL REVENUE		\$ 52,173	\$ 59,206	\$ 69,722	\$ 52,500	\$ 53,045

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
108-0000-557-30-41	SERVICES - TOURISM	27,569	17,354	26,445	38,556	44,751
108-0000-597-04-00	TRANSFER OUT - GENERAL FUND	6,464	7,000	7,000	11,550	9,000
108-0000-597-06-00	TRANSFER OUT - PARKS FUND TRANSFERS				3,000	
		6,464	7,000	7,000	14,550	9,000
TOTAL EXPENDITURES		\$ 34,033	\$ 24,354	\$ 33,445	\$ 53,106	\$ 53,751

Excess (Deficiency) of Revenues and Expenditures	18,140	34,852	36,277	(606)	(706)
Beginning Fund Balance	156,499	174,639	209,491	245,768	245,162
Ending Fund Balance	174,639	209,491	245,768	245,162	244,456

LEOFF I MEDICAL RESERVE FUND

Law enforcement officers who participated in the LEOFF I program are entitled to medical benefits paid for by the city. This fund serves as an account from which those payments are made.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
110-0000-361-10-00	MISC REVENUE - INTEREST	481	1,114	2,043	306	312
110-0000-397-01-90	TRANSFER IN - GENERAL FUND	50,000	50,000	50,000	100,000	100,000
TOTAL REVENUE		\$ 50,481	\$ 51,114	\$ 52,043	\$ 100,306	\$ 100,312

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
110-0000-517-26-20	LEOFF I MEDICAL PAYMENTS	1,538	22,262	35,250	85,000	85,000
110-0000-517-26-23	INSURANCE PREMIUMS	33,725	14,485	3,036	15,000	15,000
	PERSONNEL BENEFITS	35,263	36,747	38,286	100,000	100,000
TOTAL EXPENDITURES		\$ 35,263	\$ 36,747	\$ 38,286	\$ 100,000	\$ 100,000

Excess (Deficiency) of Revenues and Expenditures	15,218	14,367	13,757	306	312
Beginning Fund Balance	46,012	61,230	75,527	89,284	89,590
Ending Fund Balance	61,230	75,597	89,284	89,590	89,902

ECONOMIC STABILIZATION FUND

It is the goal of the city to maintain sufficient resources to provide continuing level of service in years where projected revenue collection will fall below average by depositing cumulative reserves from other funds into an economic stabilization fund.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
114-0000-361-10-00	MISC REVENUE - INTEREST	5,581	4,878	5,681	4,000	4,080
114-0000-397-05-02	TRANSFER FROM TECH RR				108,000	
	TOTAL REVENUE	\$ 5,581	\$ 4,878	\$ 5,681	\$ 112,000	\$ 4,080

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
114-0000-597-08-00	TRANSFER TO STREET FUND	100,000			-	-
114-0000-597-04-00	TRANSFER TO GENERAL FUND				-	-
114-0000-597-09-00	TRANSFER TO TECHNOLOGY R&R	150,000	150,000		-	-
	TRANSFERS	250,000	150,000	-	-	-
	TOTAL EXPENDITURES	\$ 250,000	\$ 150,000	\$ -	\$ -	\$ -

Excess (Deficiency) of Revenues and Expenditures	(244,419)	(145,122)	5,681	112,000	4,080
Beginning Fund Balance	627,290	382,871	237,749	243,430	355,430
Ending Fund Balance	382,871	237,749	243,430	355,430	359,510

PARK IMPACT FEE FUND (PIF)

An impact fee is collected on new development to assure implementation of the comprehensive parks and open space plan.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
134-0000-345-85-02	CHARGES - IMPACT FEES	325,320	356,420	566,720	521,880	521,880
134-0000-361-10-00	MISC REVENUE - INTEREST	8,412	14,740	23,951	14,000	14,280
134-0000-397-01-34	TRANSFER IN FROM PARKS				99,990	
	TOTAL PARK IMPACT FEE REVENUE	\$ 333,732	\$ 371,160	\$ 590,671	\$ 635,870	\$ 536,160

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
134-0000-597-02-00	TRANSFER TO DEBT SERVICE	337,863	321,388	368,738	356,825	1,942,777
	TRANSFERS OUT	337,863	321,388	368,738	356,825	1,942,777
	TOTAL PARK IMPACT FEE EXPENDITURES	\$ 337,863	\$ 321,388	\$ 368,738	\$ 356,825	\$ 1,942,777

Excess (Deficiency) of Revenues and Expenditures	(4,131)	49,772	221,933	279,045	(1,406,617)
Beginning Fund Balance	938,211	934,080	983,852	1,205,785	1,484,830
Ending Fund Balance	934,080	983,852	1,205,785	1,484,830	78,213

REAL ESTATE EXCISE TAX FUND 1 (REET 1)

A real estate excise tax is levied on all sales of real estate.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
135-0000-318-34-00	TAX - REAL ESTATE EXCISE	563,449	534,968	617,356	325,000	300,000
135-0000-361-10-00	MISC REVENUE - INTEREST	5,986	14,298	27,358	4,284	10,000
	TOTAL REET REVENUE	\$ 569,435	\$ 549,266	\$ 644,714	\$ 329,284	\$ 310,000

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
135-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS			-		400,000
135-0000-597-02-00	TRANSFER TO DEBT SERVICE (CITY HALL)	301,688	297,088	297,288	292,088	147,974
135-0000-597-04-00	TRANSFER TO GENERAL FUND	50,000				
135-0000-597-09-00	TRANSFER TO TECHNOLOGY R&R	50,000				
	TRANSFERS OUT	401,688	297,088	297,288	292,088	547,974
	TOTAL REET EXPENDITURES	\$ 401,688	\$ 297,088	\$ 297,288	\$ 292,088	\$ 547,974

Excess (Deficiency) of Revenues and Expenditures	167,747	252,178	347,426	37,196	(237,974)
Beginning Fund Balance	488,832	656,579	908,757	1,256,183	1,293,379
Ending Fund Balance	656,579	908,757	1,256,183	1,293,379	1,055,405

REAL ESTATE EXCISE TAX FUND 2 (REET 2)

The city has the authority to levy a second quarter percent tax (REET 2) on all sales of real estate.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
136-0000-318-35-00	TAX - REAL ESTATE EXCISE	562,792	534,525	617,356	325,000	300,000
136-0000-361-10-00	MISC REVENUE - INTEREST	7,111	19,346	39,717	4,284	20,000
136-0000-397-01-90	TRANSFER IN - GENERAL FUND		3,404		-	-
TOTAL REET REVENUE		\$ 569,903	\$ 553,871	\$ 657,073	\$ 329,284	\$ 320,000

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
136-0000-597-01-00	TRANSFER TO CAPITAL PROJECTS			207,336	425,000	842,000
136-0000-597-02-00	TRANSFER TO DEBT SERVICE (PARKS)	150,000	150,000	92,200	89,206	147,974
136-0000-597-04-00	TRANSFER TO GENERAL FUND	40,000	44,385		72,000	80,000
136-0000-597-01-90	TRANSFER TO PARKS				97,000	15,000
TRANSFERS OUT		190,000	194,385	299,536	683,206	1,084,974
TOTAL REET EXPENDITURES		\$ 190,000	\$ 194,385	\$ 299,536	\$ 683,206	\$ 1,084,974

Excess (Deficiency) of Revenues and Expenditures	379,903	359,486	357,537	(353,922)	(764,974)
Beginning Fund Balance	661,744	1,041,647	1,401,133	1,758,670	1,404,748
Ending Fund Balance	1,041,647	1,401,133	1,758,670	1,404,748	639,774

FIRE IMPACT FEE FUND (FIF)

An fire impact fee is levied by the city as a condition of issuance of a building permit or development approval on all new residential and nonresidential construction. Expenditures from this fund are for fire protection facilities and equipment.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
150-0000-345-82-03	CHARGES - FIRE IMPACT FEES	89,267	161,908	193,069	122,825	170,611
150-0000-361-10-00	MISC REVENUE - INTEREST	1,181	2,829	6,587	1,500	-
TOTAL REVENUE		\$ 90,448	\$ 164,737	\$ 199,656	\$ 124,325	\$ 170,611

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
150-0000-558-70-00	FIRE IMPACT FEES REMIT					650,000
150-0000-597-10-00	TRANSFER OUT - VEHICLE R&R	80,002	79,830	79,916	-	-
TOTAL EXPENDITURES		\$ 80,002	\$ 79,830	\$ 79,916	\$ -	\$ 650,000

Excess (Deficiency) of Revenues and Expenditures	10,446	84,907	119,740	124,325	(479,389)
Beginning Fund Balance	139,971	150,417	235,324	355,064	479,389
Ending Fund Balance	150,417	235,324	355,064	479,389	-

DEBT SERVICE FUND

The debt service fund provides for the payment of principal and interest on the city's outstanding governmental bonds and loans. Debt obligations are for general obligation bonds secured by the taxing authority of the city or loans through the state's Public Works Trust Fund. Debt financing is used to pay for large capital projects. Project costs are allocated over the life of the asset. Capital projects may include improvements to and/or construction of the city's street system, parks and recreational facilities, and governmental city facilities.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
225-0000-367-10-13	RZEDBS SUBSIDY	118,544	118,989	119,243	111,818	110,250
	CONTRIBUTIONS	118,544	118,989	119,243	111,818	110,250
225-0000-397-01-05	TRANSFER FROM TRAFFIC IMPACT FEES	400,581	398,261	560,757	559,245	551,250
225-0000-397-01-34	TRANSFER FROM PARK IMPACT FEES	337,863	321,388	368,738	356,825	1,942,777
225-0000-397-01-35	TRANSFER FROM REET 1	301,688	297,088	297,288	292,088	147,974
225-0000-397-01-36	TRANSFER FROM REET 2	150,000	150,000	92,200	89,206	147,974
225-0000-397-01-90	TRANSFER FROM GENERAL					
	TRANSFERS IN	1,190,132	1,166,736	1,318,983	1,297,364	2,789,975
	TOTAL DEBT FUND REVENUE	\$ 1,308,676	\$ 1,285,725	\$ 1,438,226	\$ 1,409,182	\$ 2,900,225

Expenditure Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
Principal						
225-0000-591-18-71	LTGO 2010 CITY HALL	240,000	245,000	255,000	260,000	-
225-0000-591-76-74	LTGO 2011 PARKS BOND REFUNDING	385,000	380,000	380,000	375,000	2,145,000
225-0000-591-95-70	PWTF 2003 W MAIN	100,000	100,000	100,000	100,000	100,000
225-0000-591-95-72	LTGO 2010A SCOTTON WAY	125,000	125,000			
225-0000-592-95-83	LTGO 2010B SCOTTON WAY			295,000	305,000	315,000
	TOTAL PRINCIPAL	850,000	850,000	1,030,000	1,040,000	2,560,000
Interest						
225-0000-592-18-81	LTGO 2010 CITY HALL	61,688	52,088	42,288	32,088	-
225-0000-592-76-84	LTGO 2011 PARKS BOND REFUNDING	102,863	91,388	80,938	71,031	93,725
225-0000-592-95-80	PWTF 2003 W MAIN	3,500	3,000	2,500	2,000	1,500
225-0000-592-95-82	LTGO 2010A SCOTTON WAY	8,125	3,750			
225-0000-592-95-83	LTGO 2010 B SCOTTON WAY RZEDBS	282,500	282,500	282,500	264,063	245,000
	TOTAL INTEREST	458,676	432,725	408,226	369,182	340,225
	TOTAL DEBT FUND EXPENDITURES	\$ 1,308,676	\$ 1,282,725	\$ 1,438,226	\$ 1,409,182	\$ 2,900,225

CAPITAL PROJECTS FUND

Revenue Account	Project	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
FEDERAL GRANTS							
350-0000-333-14-21		CDBG GRANTS - SW 3rd St/SW 19th Ave	16,358			193,000	193,000
350-0000-333-20-20		HIGHWAY PLANNING/CONSTRUCTION	4,833	7,684			
		SMALL CITIES ATMS				75,000	75,000
		SW EATON BLVD				246,000	917,243
		CAPTAIN STRONG & CHIEF UMTUCH SZ UPGRADES				112,300	112,300
		COUNTRY TERRACE SUBDIVISION				136,100	136,100
		RTC GRANT SR 503/502 INTERSECTION IMPROV					2,000,000
			4,833	7,684	-	762,400	3,433,643
STATE GRANTS							
350-0000-334-03-62		CONNECTING WASHINGTON (WSDOT)	1,349,876	552,957			
		SR 502/SR 503 RIGHT TURN LANES			124,664	500,000	2,000,000
		NW 1ST STREET			7,023	861,430	890,000
		W MAIN (LEFT TURN POCKET REALIGNMENT)			5,783	613,937	-
		NW 5TH STREET			23,379	500,000	500,000
		NW 15TH AVE DUAL LEFT TURN LANES			5,035	565,000	1,190,000
		SW 1ST WAY					
			1,349,876	552,957	165,884	3,040,367	4,580,000
350-0000-334-03-63		STATE PEDESTRIAN AND BIKE GRANT			12,678	440,000	790,000
350-0000-334-03-81		TRANSPORTATION IMPROVEMENT BOARD	2,686,393		350,000		
		BIKE/PEDESTRIAN SIGNAGE & STREET MARKINGS				35,000	35,000
		HIDDEN MEADOWS TRAFFIC CALMING				100,000	100,000
		OLD TOWN MID BLOCK CROSSING				50,000	50,000
		ADA RAMP RELACEMENT					100,000
		NON-MOTORIZED ACTION PLAN					65,000
			2,686,393	-	350,000	185,000	350,000
INTERGOVERNMENTAL							
			4,041,102	560,641	528,562	4,427,767	9,153,643
350-0000-397-01-01		TRANSFER FROM STREET - CONCURRENCY MITIGATION FEES				126,000	182,757
350-0000-397-01-02		TRANSFER FROM TBD			813	12,000	-
350-0000-397-01-05		TRANSFER FROM TRAFFIC IMPACT FEES	655,768		39,500	403,000	555,000
350-0000-397-01-35		TRANSFER FROM REAL REET 1					400,000
350-0000-397-01-36		TRANSFER FROM REET 2			207,336	425,000	842,000
350-0000-397-01-90		TRANSFER FROM GENERAL FUND	1,142		4,120	14,250	14,250
		TRANSFERS IN	656,910	-	251,769	980,250	1,994,007
TOTAL CAPITAL FUND REVENUE			\$ 4,698,012	\$ 560,641	\$ 780,331	\$ 5,408,017	\$ 11,147,650

Expenditure Account	Project	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
350-0000-595-10-10		SALARIES AND WAGES		19,230			
350-0000-595-10-20		PERSONNEL BENEFITS		8,782			
350-0000-595-11-60		PRELIMINARY ENGINEERING AND DESIGN PROJECTS	701				
350-0000-595-20-60		LAND ACQUISITION/RIGHT OF WAY		990			
350-0000-595-30-60		OTHER IMPROVEMENTS - CONSTRUCTION	22,652	129,200			
PW0601		SE GRACE AVE - PHASE 2			981	220,000	300,000
PW1416		SR 502/SR 503 RIGHT TURN LANES			123,985	500,000	4,000,000
PW1506		NW 1ST STREET (NW 12TH AVE-NW 15TH AVE)			7,023	861,430	890,000
PW1507		W MAIN (LEFT TURN POCKET REALIGNMENT)			2,420	613,937	
PW1508		SW 1ST WAY (SW 12TH AVE-SW 15TH AVE)					
PW1509		NW 15TH AVE (DUAL LEFT TURN LANES)			5,035	565,000	1,190,000
PW1510		NW 5TH STREET (N PARKWAY AVE-SR 503)				500,000	500,000
PW1606		SR 503 PEDESTRIAN WALKWAY			13,316	450,000	800,000
PW1612		TRAFFIC SIGNAL CONTROLLER					
PW1708		SW 15TH AVE WETLAND MITIGATION			33,939		
PW1921		SW 3RD ST AND SW 19TH AVE			4,933	212,000	212,000
		ADA RAMP REPLACEMENT					100,000
		NON-MOTORIZED ACTION PLAN					65,000
PW1916		SW EATON BLVD (10TH AVE TO SW 20TH AVE)				500,000	1,300,000
PW1612		SMALL CITIES ATMS			526	120,000	120,000
PW1917		BIKE/PEDESTRIAN SIGNAGE & STREET MARKINGS				35,000	35,000
PW1821		CAPTAIN STRONG & CHIEF UMTUCH SZ UPGRADES				116,150	116,150
PW1820		COUNTY TERRACE SUBDIVISION SAFETY UPGRADES				139,500	139,500
PW1919		HIDDEN MEADOWS TRAFFIC CALMING				100,000	100,000
PW1918		OLD TOWN MID-BLOCK CROSSING				50,000	50,000
		POLICE DEPARTMENT ROOF			198,593		
		CITY WIDE SECURITY UPGRADES				200,000	
		CITY HALL ROOF/HVAC DESIGN				60,000	
		CITY HALL ROOF					350,000
		CITY HALL HVAC					730,000
		PARKING LOT REHAB				150,000	150,000
		SUITE 101 RENOVATIONS			8,742	15,000	
350-0000-595-62-60	PW1402	CHELATCHIE RAILS WITH TRAILS			640		
350-0000-595-31-60	PW0701	SOUTH PARKWAY AVENUE	3,199,773				
350-0000-595-32-60		NW 5TH WAY EXTENSION	1,401,384	167,453			
350-0000-597-14-00		TRANSFER TO TIF					
					31,366		
			4,623,809	296,653	431,499	5,408,017	11,147,650
TOTAL CAPITAL FUND EXPENDITURES			\$ 4,624,510	\$ 325,655	\$ 431,499	\$ 5,408,017	\$ 11,147,650

STORM DRAINAGE FUND

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
402-0000-333-97-02	FEMA				-	-
402-0000-333-20-20	HIGHWAY PLANNING & CONSTRUCTION	3,611			-	-
402-0000-334-03-10	STATE GRANTS		50,000		50,000	-
	INTERGOVERNMENTAL	3,611	50,000	-	50,000	-
402-0000-343-10-00	CHARGES - STORM DRAINAGE	1,205,307	1,386,111	1,556,134	1,525,013	1,665,486
402-0000-361-10-00	INVESTMENT EARNINGS	8,509	18,528	37,183	9,000	9,000
402-0000-369-91-00	OTHER MISCELLANEOUS REVENUE	449		2,196	210	215
	MISCELLANEOUS REVENUE	8,958	18,528	39,379	9,210	9,215
402-0000-397-04-03	TRANSFER - FROM STORM SDC		19,361	98,668	30,000	65,000
	TOTAL STORM REVENUE	\$ 1,217,876	\$ 1,473,999	\$ 1,694,181	\$ 1,614,223	\$ 1,739,701

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
402-0000-531-00-10	REGULAR SALARIES AND WAGES	287,259	307,369	335,851	443,900	433,000
402-0000-531-00-12	PART-TIME SALARIES	23,505	20,872	39,854	51,000	57,800
402-0000-531-00-13	OVERTIME WAGES	76				
	SALARIES AND WAGES	310,840	328,241	375,705	494,900	490,800
402-0000-531-00-20	PERSONNEL BENEFITS	136,930	145,855	153,947	219,450	221,700
402-0000-531-00-32	FUEL	9,538	11,971	12,737	17,655	20,598
402-0000-531-00-35	OFFICE SUPPLIES	349	1,175	1,396	1,200	1,200
402-0000-531-00-36	OPERATING SUPPLIES	7,238	14,459	13,884	38,100	36,850
402-0000-531-00-37	UNIFORMS AND CLOTHING	1,803	1,169	1,839	3,265	4,015
	SUPPLIES	18,928	28,774	29,855	60,220	62,663
402-0000-531-00-41	PROFESSIONAL SERVICES	35,645	55,686	38,128	85,380	105,680
402-0000-531-00-42	COMMUNICATION	23,641	24,118	23,434	22,350	26,800
402-0000-531-00-43	TRAVEL AND TRAINING	1,543	2,405	2,395	2,925	5,500
402-0000-531-00-45	OPERATING RENTALS AND LEASES	12,268	12,268	17,987	17,988	19,292
402-0000-531-00-46	INSURANCE	9,508	12,450	13,971	15,226	17,041
402-0000-531-00-48	REPAIRS AND MAINTENANCE	6,532	22,000	44,831	108,233	110,000
402-0000-531-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	159	43	42	200	200
402-0000-531-00-51	INDIRECT COSTING - GENERAL FUND	354,089	322,683	323,628	332,381	343,339
402-0000-531-01-48	VEHICLE MAINTENANCE	6,809	8,503	18,499	23,750	17,750
402-0000-531-02-41	BANKING FEES	5,408	4,885	4,045	5,000	5,125
402-0000-531-02-47	EXCISE TAX (B&O)	24,453	26,081	29,874	25,000	25,000
402-0000-531-03-47	TECHNOLOGY R&R	2,574	2,624	2,785	2,785	2,924
402-0000-531-04-47	PUBLIC UTILITY SERVICE		449	1,322		4,275
402-0000-531-06-47	VEHICLE R&R	24,557	22,336	35,000	35,000	36,750
	SERVICES	507,186	516,531	555,939	676,218	719,676
402-0040-542-64-30	MACHINERY AND EQUIPMENT					
402-0000-594-31-60	OTHER IMPROVEMENTS	101,749	19,361	115,601	575,000	80,000
	CAPITAL OUTLAY	101,749	19,361	115,601	575,000	80,000
	Total Storm Expenses	\$ 1,075,633	\$ 1,038,762	\$ 1,231,048	\$ 2,025,788	\$ 1,574,839

Excess (Deficiency) of Revenues and Expenses	142,243	435,238	463,133	(411,565)	164,862
Beginning Net Position	9,458,888	9,539,212	12,126,858	13,051,046	13,214,481
Ending Net Position	9,539,212	12,126,858	13,051,046	13,214,481	13,459,343
Cash Position	1,385,951	1,528,194	1,963,432	1,551,867	1,716,729

STORM DRAINAGE SYSTEM DEVELOPMENT CHARGE (SDC) FUND

The city levies and collects a system development charge from the owners of each parcel of real property which is changed from an undeveloped to a developed state. Funds are used to expand the storm drainage system to accommodate additional growth.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
403-0000-361-10-00	MISC REVENUE - INVESTMENT EARNINGS	9,720	16,864	30,000	16,000	6,000
403-0000-379-00-01	CHARGES - SYSTEM CONNECTIONS	78,578	90,978	113,016	81,868	77,832
TOTAL STORM SDC REVENUE		\$ 88,298	\$ 107,842	\$ 143,016	\$ 97,868	\$ 83,832

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
403-0000-597-03-00	TRANSFER TO DRAINAGE FUND		19,361	98,668	30,000	65,000
TOTAL STORM SDC EXPENSES		\$ -	\$ 19,361	\$ 98,668	\$ 30,000	\$ 65,000

Excess (Deficiency) of Revenues and Expenses	88,298	88,482	44,348	67,868	18,832
Beginning Net Position	1,012,104	1,100,402	1,188,884	1,233,232	1,301,100
Ending Net Position	1,100,402	1,188,884	1,233,232	1,301,100	1,319,932

WATER FUND

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
410-0000-341-43-02	MERCHANT SERVICE FEE		18,708	58,535	70,000	70,000
410-0000-343-40-02	FIRE FLOW TEST	612	616	-	850	850
410-0000-343-40-04	METER INSTALLATION	29,410	34,672	39,569	10,404	10,612
410-0000-343-40-06	WATER SERVICE FEE	114,715	116,775	86,705	80,032	82,033
410-0000-343-40-10	WATER SERVICES - RATES	2,583,975	2,709,849	2,677,567	2,784,528	2,840,219
	CHARGES	2,728,712	2,861,912	2,862,376	2,945,814	3,003,714
410-0000-361-10-00	INVESTMENT EARNINGS	53,175	92,080	157,375	55,000	55,000
410-0000-369-91-00	MISCELLANEOUS REVENUE		677	16,775	3,220	3,284
410-0000-369-91-01	NSF CHECK RECOVERY	2,923	3,080	4,360	2,627	2,693
	MISCELLANEOUS REVENUE	56,098	95,837	178,510	60,847	60,977
410-0000-397-04-20	TRANSFER IN - WATER SDC			47,377	1,565,000	675,000
	TOTAL WATER REVENUE	\$ 2,784,810	\$ 2,957,749	\$ 3,088,263	\$ 4,571,661	\$ 3,739,691

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
410-0000-534-00-10	REGULAR SALARIES AND WAGES	382,467	366,174	387,534	367,600	375,100
410-0000-534-00-12	PART-TIME WAGES	2,903	3,752	3,240	12,500	14,450
410-0000-534-00-13	OVERTIME SALARIES	6,378	3,848	6,105	7,500	7,500
	SALARIES AND WAGES	391,748	373,774	396,879	387,600	397,050
410-0000-534-00-20	PERSONNEL BENEFITS	154,863	177,243	189,674	199,750	179,800
410-0000-534-00-32	FUEL	10,078	12,289	11,874	17,040	14,910
410-0000-534-00-35	OFFICE SUPPLIES	2,561	3,068	3,205	3,500	3,500
410-0000-534-00-36	OPERATING SUPPLIES	42,345	45,802	74,007	52,250	59,600
410-0000-534-00-37	UNIFORMS & CLOTHING	1,324	698	1,493	3,660	3,660
410-0000-534-00-38	METER OPERATING SUPPLIES	15,567	24,764	67,161	61,000	67,500
410-0000-534-00-50	PURCHASED WATER CPU	507,318	437,109	401,674	750,000	750,000
	SUPPLIES	579,193	523,731	559,415	887,450	899,170
410-0000-534-00-41	PROFESSIONAL SERVICES	49,016	54,173	25,028	180,340	175,240
410-0000-534-00-42	COMMUNICATIONS	26,305	29,642	25,724	29,000	28,600
410-0000-534-00-43	TRAINING AND TRAVEL	7,258	3,770	5,692	9,425	11,100
410-0000-534-00-45	RENTS AND LEASES	52,442	39,409	51,626	51,356	49,552
410-0000-534-00-46	INSURANCE	13,522	16,372	19,771	22,611	23,601
410-0000-534-00-47	TECHNOLOGY R&R	3,433	4,480	4,955	4,955	5,203
410-0000-534-00-48	REPAIRS AND MAINTENANCE	62,343	20,569	17,223	119,215	117,500
410-0000-534-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	543	543	544	700	3,050
410-0000-534-00-51	INDIRECT COSTING - GENERAL FUND	322,156	357,006	338,054	367,710	358,641
410-0000-534-01-47	VEHICLE R&R	13,446	13,448	14,500	14,500	15,225
410-0000-534-02-47	EXCISE TAX	157,360	154,833	153,651	165,000	169,125
410-0000-534-02-48	VEHICLE MAINTENANCE	3,731	5,060	3,125	13,750	13,750
410-0000-534-03-41	TESTING	8,619	7,236	14,352	13,000	15,000
410-0000-534-03-47	PUBLIC UTILITY SERVICE	159,530	262,157	136,236	212,000	212,000
410-0000-534-04-41	TELEMETRY	10,320	12,510	13,190	12,000	15,000
410-0000-534-05-41	BANKING FEES	12,398	30,598	71,906	82,813	84,883
	SERVICES	902,422	1,011,804	895,576	1,298,375	1,297,470
410-0000-534-03-48	WATER OVERSIZING		-	-	60,000	60,000
410-0000-594-34-60	OTHER IMPROVEMENTS	43,360	166,984	62,865	2,182,000	675,000
	CAPITAL OUTLAY	43,360	166,984	62,865	2,242,000	735,000

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
410-0000-597-12-00	TRANSFER OUT - FUND 415 DEBT SERVICE	211,560	217,376	223,354	229,498	235,810
TOTAL WATER EXPENSES		\$ 2,283,146	\$ 2,470,911	\$ 2,327,764	\$ 5,244,673	\$ 3,744,300

Excess (Deficiency) of Revenues and Expenses	501,664	486,838	760,499	(673,012)	(4,609)
Beginning Net Position	23,973,627	23,672,751	24,779,254	24,748,098	24,075,086
Ending Net Position	23,672,751	24,779,254	24,905,805	24,075,086	24,070,477
Cash Position	5,979,652	6,466,491	7,226,990	6,553,978	6,549,369

SEWER FUND

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021
		Actual	Actual	Actual	Budget	Preliminary
411-0000-343-50-10	CHARGES - SEWER	3,831,541	4,303,363	4,715,056	4,501,974	4,996,415
411-0000-361-10-00	INTEREST	22,775	41,019	68,054	22,950	23,409
411-0000-362-90-00	RENTS AND LEASES	90,048	90,048	109,572	109,572	110,116
411-0000-374-04-20	DEPT OF COMMERCE GRANT				250,000	250,000
411-0000-369-91-00	MISCELLANEOUS REVENUE		1,901	82	82	-
	MISCELLANEOUS REVENUE	112,823	132,968	177,708	382,604	383,525
411-0000-397-04-21	TRANSFER - FROM SEWER SDC		1,649,075	1,587,970	1,409,943	1,595,349
	TOTAL SEWER REVENUE	\$ 3,944,364	\$ 6,085,405	\$ 6,480,734	\$ 6,294,521	\$ 6,975,289

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021
		Actual	Actual	Actual	Budget	Preliminary
411-0000-535-00-10	REGULAR SALARIES AND WAGES	272,243	269,920	269,691	317,800	330,200
411-0010-535-10-12	PART-TIME WAGES	66	803			
411-0000-535-00-13	OVERTIME SALARIES	2,254	3,574	3,729	5,000	5,000
	SALARIES AND WAGES	274,563	274,297	273,420	322,800	335,200
411-0000-535-00-20	PERSONNEL BENEFITS	113,306	132,349	118,641	176,100	160,000
411-0000-535-00-32	FUEL	8,640	9,899	12,773	14,055	16,398
411-0000-535-00-35	OFFICE SUPPLIES	1,665	3,251	1,696	2,100	2,100
411-0000-535-00-36	OPERATING SUPPLIES	15,605	16,624	21,745	22,250	30,350
411-0000-535-00-37	UNIFORMS AND CLOTHING	2,543	1,148	1,860	3,760	3,170
	SUPPLIES	28,453	30,922	38,073	42,165	52,018
411-0000-535-00-41	PROFESSIONAL SERVICES	54,032	15,719	18,063	60,240	72,740
411-0000-535-00-42	COMMUNICATION	24,074	24,420	22,778	25,100	26,200
411-0000-535-00-43	TRAINING AND TRAVEL	830	2,763	1,906	4,170	4,875
411-0000-535-00-45	RENTS AND LEASES	1,412	1,266	1,237	1,272	848
411-0000-535-00-46	INSURANCE	15,680	21,971	27,096	32,885	32,417
411-0000-535-00-47	TECHNOLOGY R&R	2,574	3,257	3,755	3,755	3,943
411-0000-535-00-48	REPAIRS AND MAINTENANCE	66,175	99,113	246,734	381,268	182,000
411-0000-535-00-49	MEMBERSHIPS AND SUBSCRIPTIONS	43	103	44	280	280
411-0000-535-00-51	INDIRECT COSTING - GENERAL FUND	354,023	491,894	350,607	506,657	371,959
411-0000-535-01-47	VEHICLE R&R	46,323	46,324	38,500	38,500	44,761
411-0000-535-01-48	VEHICLE MAINTENANCE	8,333	6,043	10,152	16,500	16,500
411-0000-535-02-47	EXCISE TAX	81,096	79,226	95,250	84,150	95,000
411-0000-535-03-41	TELEMETRY OPERATIONS	9,570	12,113	11,790	12,000	14,000
411-0000-535-03-47	PUBLIC UTILITY SERVICE	79,716	80,676	74,654	85,000	91,875
411-0000-535-03-48	BUILDING MAINTENANCE	7,768	6,957	13,456	21,000	15,600
411-0000-535-05-41	BANKING FEES	18,595	15,465	12,561	15,000	15,150
	SERVICES	770,244	907,308	928,583	1,287,777	988,148
411-0000-535-00-50	INTERGOVERNMENTAL SERVICE (DCWA)	2,590,409	2,795,409	3,129,841	3,130,000	3,372,000
411-0000-535-06-48	SEWER OVERSIZING			-	60,000	60,000
411-0000-594-35-38	CAPITAL EQUIPMENT		84,904			
411-0000-594-35-41	CAPITAL - PROFESSIONAL SERVICES		18,752			
411-0000-594-35-60	CAPITAL - ENGINEERING					
411-0000-594-35-62	CAPITAL - CONSTRUCTION		144,073	711,150	865,000	1,368,000
	CAPITAL OUTLAY	-	247,729	711,150	925,000	1,428,000
411-0000-591-35-70	PRINCIPAL - 2000 P WTF SEWER LINE	53,999	53,999	53,999	54,000	-

ACCOUNT	DESCRIPTION	2017	2018	2019	2020	2021
		Actual	Actual	Actual	Budget	Preliminary
411-0000-591-35-71	PRINCIPAL - 2012 USDA LOAN	104,262	107,413	110,660	114,005	117,450
411-0000-592-35-80	INTEREST - 2000 PWTF SEWER LINE	2,160	1,305	1,080	540	-
411-0000-592-35-81	INTEREST - 2012 USDA LOAN	193,516	188,961	187,118	183,773	180,328
	DEBT SERVICE	353,937	351,678	352,857	352,318	297,778
	TOTAL SEWER EXPENSES	\$ 4,130,912	\$ 4,739,691	\$ 5,552,565	\$ 6,236,160	\$ 6,633,144

Excess (Deficiency) of Revenues and Expenses	(186,548)	1,345,714	928,169	58,361	342,145
Beginning Net Position	28,978,577	27,340,854	24,779,254	28,687,643	28,746,004
Ending Net Position	27,340,854	24,779,254	28,687,643	28,746,004	29,088,149
Cash Position	2,616,369	3,962,083	4,890,252	4,948,613	5,290,758

WATER REVENUE BOND

Revenue bonds are obligations of the utility and payable from the utility's net operating revenues. The city analyzes potential revenue bond issues to finance the water utility's capital program based on cash flow needs, other sources of revenue, capital construction periods, and market conditions. Revenue bonds mature over a term that does not exceed the economic life of the improvements financed. 15 year revenue bonds of \$2,774,409 were issued May 7, 2015 to fund the water meter project that installed radio read technology.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
415-0000-361-10-00	OTHER REVENUE - INTEREST					
415-0000-397-04-10	TRANSFER FROM WATER FUND	211,560	217,376	223,354	229,498	235,810
TOTAL DEBT FUND REVENUE		\$ 211,560	\$ 217,376	\$ 223,354	\$ 229,498	\$ 235,810

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
415-0000-591-34-70	PRINCIPAL	124,967	134,978	145,483	156,503	168,057
415-0000-592-34-80	INTEREST	86,593	82,398	77,871	72,995	67,753
DEBT SERVICE		211,560	217,376	223,354	229,498	235,810
TOTAL EXPENDITURES		\$ 211,560	\$ 217,376	\$ 223,354	\$ 229,498	\$ 235,810

WATER SYSTEM DEVELOPMENT CHARGE (SDC) FUND

The city levies and collects a system development charge for any development, expansion of use, change of occupancy, or increase in meter size that is found to place additional demand on the city's water system.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
420-0000-361-10-00	MISC REVENUE - INTEREST	16,990	38,132	71,136	22,440	22,889
420-0000-379-00-01	CHARGES - SYSTEM CONNECTIONS	445,107	506,195	598,872	610,502	547,355
TOTAL WATER SDC REVENUE		\$ 462,097	\$ 544,327	\$ 670,008	\$ 632,942	\$ 570,244

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
420-0000-597-11-00	TRANSFER TO WATER FUND					
	WATER SOURCE DEVELOPMENT			47,377	1,000,000	
	PARADISE POINT TREATMENT TANKS				550,000	
	NW 15TH AVE				15,000	
	WELL 6 TREATMENT INSTALLATION					500,000
	NW 5TH ST (N PARKWAY AVE TO SR 503)					10,000
	SW EATON BLVD (SR 503 to SW 20th Ave)					15,000
	CHIEF/BGHS AC WATER LINE REPLACEMENT					75,000
	WELL 7 REHABILITATION					75,000
TOTAL WATER SDC EXPENSES		\$ -	\$ -	\$ 47,377	\$ 1,565,000	\$ 675,000

Excess (Deficiency) of Revenues and Expenses	462,097	544,327	622,631	(932,058)	(104,756)
Beginning Net Position	1,663,582	2,125,679	2,670,006	3,292,637	2,360,579
Ending Net Position	2,125,679	2,670,006	3,292,637	2,360,579	2,255,823

SEWER SYSTEM DEVELOPMENT CHARGE (SDC) FUND

The city levies and collects a system development charge for any development, expansion of use, change of occupancy, or increase in impact that is found to place additional demand on the city's sewer system.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
421-0000-361-10-00	MISC REVENUE - INVESTMENT EARNINGS	58,064	112,732	190,615	72,000	72,000
421-0000-379-00-01	CHARGES - SYSTEM CONNECTIONS	1,413,310	1,335,651	2,112,462	1,662,828	1,519,040
TOTAL SEWER SDC REVENUE		\$ 1,471,374	\$ 1,448,383	\$ 2,303,077	\$ 1,734,828	\$ 1,591,040

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
421-0000-597-07-00	TRANSFER OUT - SEWER FUND		1,649,075	1,587,970	1,409,943	1,595,349
TOTAL SEWER SDC EXPENSES		\$ -	\$ 1,649,075	\$ 1,587,970	\$ 1,409,943	\$ 1,595,349

Excess (Deficiency) of Revenues and Expenses	1,471,374	(200,692)	715,107	324,885	(4,309)
Beginning Net Position	5,711,961	7,183,335	6,982,643	7,697,750	8,022,635
Ending Net Position	7,183,335	6,982,643	7,697,750	8,022,635	8,018,326

VEHICLE RENTAL AND REPLACEMENT FUND

A revolving fund for the replacement of vehicles in the city's vehicle fleet on a scheduled basis.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
501-0000-348-20-00	INTERFUND REVENUE	210,775	194,572	202,704	202,861	222,766
501-0000-361-10-00	INVESTMENT INTEREST	4,001	6,847	11,264	4,000	4,080
501-0000-391-50-00	PROCEEDS OF CAPITAL LEASE					
501-0000-395-10-00	GAIN (LOSS) DISPOSAL OF ASSETS	13,207	2,471		-	-
	MISC REVENUE	227,983	203,890	213,968	206,861	226,846
501-0000-397-01-06	TRANSFER FROM DRUG FUND		25,000		-	-
501-0000-397-01-50	TRANSFER FROM FIRE IMPACT FEES	80,002	79,830	79,916	-	-
	TRANSFER	80,002	104,830	79,916	-	-
	TOTAL REVENUE	\$ 307,985	\$ 308,720	\$ 293,884	\$ 206,861	\$ 226,846

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
501-0000-591-18-70	PRINCIPAL 2017 LEASE		-	82,472	84,952	86,887
501-0000-591-18-71	PRINCIPAL 2013 LEASE		90,121	77,398	-	-
501-0000-592-18-80	INTEREST 2017 LEASE			7,649	5,168	2,613
501-0000-592-18-81	INTEREST 2013 LEASE			2,518	-	-
	DEBT SERVICE	-	90,121	170,037	90,120	89,500
501-0000-594-18-60	CAPITAL OUTLAY		439,814	34,449	238,000	170,000
	TOTAL EXPENSES	\$ -	\$ 529,935	\$ 204,486	\$ 328,120	\$ 259,500

Excess (Deficiency) of Revenues and Expenses	307,985	(221,216)	89,398	(121,259)	(32,654)
Beginning Net Position	605,488	952,689	882,917	1,241,029	1,119,770
Ending Net Position	952,689	882,917	1,241,029	1,119,770	1,087,116
Cash Position	686,125	464,910	554,308	433,049	400,395

TECHNOLOGY REPAIR AND REPLACEMENT FUND

A revolving fund for computer replacement, maintenance contracts, and software systems for the city.

Revenue Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
502-0000-348-20-00	INTERFUND REVENUE	105,840	110,326	124,860	124,860	131,103
502-0000-361-10-00	INVESTMENT INTEREST	638	4,029	7,109	800	816
502-0000-391-50-00	EQUIPMENT					
	MISCELLANEOUS REVENUES	106,478	114,355	131,969	125,660	131,919
502-0000-397-01-14	TRANSFER FROM STABILIZATION FUND	150,000	150,000		-	-
	TRANSFER FROM REET 1	50,000			-	-
	TRANSFERS IN	200,000	150,000	-	-	-
	TOTAL REVENUE	\$ 306,478	\$ 264,355	\$ 131,969	\$ 125,660	\$ 131,919

Expense Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Preliminary
502-0000-518-80-36	OPERATING SUPPLIES	49,796	181,284	53,227	80,000	25,000
502-0000-518-81-36	GENERAL TECHNOLOGY	5,689	16,350	22,915	64,600	10,000
502-0000-518-82-36	POLICE TECHNOLOGY	12,692	11,251	69,276	4,340	3,000
502-0000-518-83-36	STREET TECHNOLOGY				-	-
502-0000-518-84-36	PARKS TECHNOLOGY	4,152			-	6,000
502-0000-518-85-36	STORM TECHNOLOGY	881			-	-
502-0000-518-86-36	WATER TECHNOLOGY	2,064	461	2,821	4,340	4,000
502-0000-518-87-36	SEWER TECHNOLOGY	1,032			-	-
502-0000-594-18-61	EQUIPMENT PURCHASES				-	-
	CAPITAL OUTLAY	76,306	209,347	148,239	153,280	48,000
502-0000-597-01-90	TRANSFER TO STABILIZATION FUND				108,000	
	TOTAL EXPENSES	\$ 76,306	\$ 209,347	\$ 148,239	\$ 261,280	\$ 48,000

Excess (Deficiency) of Revenues and Expenses	230,172	55,008	(16,270)	(135,620)	83,919
Beginning Net Position	244,504	441,519	392,762	362,854	227,234
Ending Net Position	441,519	392,762	362,854	227,234	311,153
Cash Position	269,535	324,543	308,273	172,653	256,572