



AGENDA MEMO

Needs Legal Review: No
Council Meeting Date: December 5, 2018
Agenda Item: 2019 Budget Adoption
Presented By: Jan Brending, Clerk Treasurer

ACTION REQUIRED:

Approval of Ordinance 2018-12-1030, Adopting the 2019 Budget.

PROPOSED MOTION:

Move to adopt Ordinance 2018-12-1030, adopting the budget for the City of White Salmon, Washington for the fiscal year ending December 31, 2019.

Why is it a legislative issue:

The council is required to adopt an annual budget each year.

Explanation of issue:

The City of White Salmon has held three public hearings on the proposed 2019 budget (November 7, November 19 and December 5, 2018). The proposed budget is balanced and meets the requirements of the city's financial policy.

Budget:

The ordinance provides for the 2019 annual budget.

Staff Recommendation:

Staff recommends adoption of Ordinance 2018-12-1030 adopting the 2019 budget.

CITY OF WHITE SALMON

ORDINANCE NO. 2018-12-1030

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF WHITE SALMON, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2019

WHEREAS, a proposed budget and estimate of amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of the City of White Salmon for the fiscal year ending December 31, 2019 and a notice was published that the City Council of White Salmon would meet on the 7th and 19th of November, 2018 and the 5th of December, 2018 at the hour of 6:00 p.m., at the City Council chambers for the purpose of making and adopting a budget for 2019 fiscal year and giving taxpayers within the city limits an opportunity to be heard regarding the budget; and

WHEREAS, the City of White Salmon did meet at the time and place and did then consider the matter of the proposed budget; and

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

NOW, THEREFORE, the City Council of the City of White Salmon does ordain as follows:

Section 1. The budget for the City of White Salmon, Washington for the fiscal year 2019 is hereby adopted in its final form and content as set forth in the 2019 Fiscal Year Budget, copies of which are on file in the Office of the Clerk Treasurer.

Section 2. Estimated resources, including cash balances for each separate fund of the City of White Salmon, for all such funds combined for the year 2019 are set forth in summary form below and are hereby appropriated for expenditure at the department level for the General Fund and at the fund level for all other funds during the year 2019 as set forth in the 2019 Fiscal Year Budget:

001 Current Expense

Beginning Cash	271,576
Revenue	2,308,874
Interfund Transfers In	0
Appropriations	2,155,772
Interfund Transfers Out	0
Ending Cash	424,678

101 Street Fund

Beginning Cash	35,165
Revenue	392,626
Interfund Transfers In	0
Appropriations	279,222
Interfund Transfers Out	0
Ending Cash	148,569

107 Pool Fund

Beginning Cash	0
Revenue	0
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	0

108 Municipal Capital Improvement Fund

Beginning Cash	150,908
Revenue	57,999
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	208,907

110 Fire Reserve

Beginning Cash	202,821
Revenue	1,759
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	204,580

112 General Fund Reserve

Beginning Cash	632,735
Revenue	966
Interfund Transfers In	20,000
Appropriations	333,370
Interfund Transfers Out	0
Ending Cash	320,331

121 Police Vehicle Reserve Fund

Beginning Cash	168,843
Revenue	0
Interfund Transfers In	0
Appropriations	50,000
Interfund Transfers Out	0
Ending Cash	118,843

200 Unlimited GO Bond Fund

Beginning Cash	17,669
Revenue	0
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	17,669

307 New Pool Construction Fund

Beginning Cash	2,564
Revenue	0
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	2,564

401 Water Fund

Beginning Cash	309,591
Revenue	1,763,098
Interfund Transfers In	0
Appropriations	1,561,121
Interfund Transfers Out	164,478
Ending Cash	347,090

402 Wastewater Collection Fund

Beginning Cash	632,696
Revenue	1,266,684
Interfund Transfers In	0
Appropriations	1,003,529
Interfund Transfers Out	463,089
Ending Cash	432,762

408 Water Reserve Fund

Beginning Cash	149,873
Revenue	882
Interfund Transfers In	250,000
Appropriations	250,000
Interfund Transfers Out	0
Ending Cash	150,755

409 Wastewater Reserve Fund

Beginning Cash	380,256
Revenue	2,669
Interfund Transfers In	435,000
Appropriations	0
Interfund Transfers Out	250,000
Ending Cash	567,925

412 Water Rights Acquisition Fund

Beginning Cash	222,315
Revenue	147,031
Interfund Transfers In	0
Appropriations	123,971
Interfund Transfers Out	0
Ending Cash	245,375

413 Water Bond Redemption Fund

Beginning Cash	15,624
Revenue	0
Interfund Transfers In	42,654
Appropriations	42,654
Interfund Transfers Out	0
Ending Cash	15,624

414 Wastewater Bond Redemption Fund

Beginning Cash	11,439
Revenue	0
Interfund Transfers In	13,089
Appropriations	13,089
Interfund Transfers Out	0
Ending Cash	11,439

415 Water Bond Reserve Fund

Beginning Cash	50,359
Revenue	505
Interfund Transfers In	1,824
Appropriations	0
Interfund Transfers Out	0
Ending Cash	52,688

416 Wastewater Bond Reserve Fund

Beginning Cash	72,566
Revenue	851
Interfund Transfers In	0
Appropriations	0
Interfund Transfers Out	0
Ending Cash	73,417

417 Treatment Plant Reserve Fund

Beginning Cash	503,568
Revenue	4,738
Interfund Transfers In	15,000
Appropriations	0
Interfund Transfers Out	0
Ending Cash	523,306

418 Waster Short Lived Asset Reserve Fund

Beginning Cash	57,280
Revenue	0
Interfund Transfers In	100,000
Appropriations	100,000
Interfund Transfers Out	0
Ending Cash	57,280

601 Remittances

Beginning Cash	0
Revenue	14,679
Interfund Transfers In	0
Appropriations	14,679
Interfund Transfers Out	0
Ending Cash	0

Total All Funds **10,728,776**

Less Interfund Transfers 877,567

Net Total **9,851,209**

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

Section 4. This Ordinance shall take effect and be in force on January 1, 2019.

Passed by the council and approved by the Mayor on this 5th day of December, 2018.

ATTEST:

David Poucher, Mayor

Jan Brending, Clerk Treasurer

APPROVED AS TO FORM:

Kenneth B. Woodrich, City Attorney

City of White Salmon
2019 Budget Summary
As of November 15, 2018

	2016 Actual Revenue	2017 Actual Revenue	2018 Budget Revenue	2019 Budget Revenue	2016 Actual Expenditures	2017 Actual Expenditures	2018 Budget Expenditures	2019 Budget Expenditures
001 Current Expense								
Finance					642,032.92	646,793.00	795,688.00	427,862.00
Central Services (HR)					113,198.39	123,199.61	67,968.00	74,944.00
General Government					234,725.13	616,917.37	173,897.00	120,837.00
Building					124,725.91	137,939.05	137,363.00	128,937.00
Community Services					0.00	0.00	569.00	6,000.00
Planning					177,991.90	113,396.00	238,765.00	230,099.00
Park					78,540.13	82,633.60	103,713.00	85,167.00
Police					931,937.64	913,641.87	977,992.00	935,251.00
Fire					79,375.94	87,720.76	252,466.00	146,675.00
001 Current Expense	2,364,895.19	2,528,887.75	2,595,080.00	2,308,874.00	2,382,527.96	2,722,241.26	2,748,421.00	2,155,772.00
101 Street Fund	514,339.47	1,092,521.08	1,048,784.00	392,626.00	673,196.56	911,132.39	1,213,013.00	279,222.00
107 Pool Fund	134,495.77	225,427.57	149,527.00	0.00	209,498.05	230,114.82	171,612.00	0.00
108 Municipal Capital Imp. Fund	208,258.13	156,176.34	339,954.00	57,999.00	328,492.96	244,005.45	114,681.00	0.00
110 Fire Reserve Fund	96,223.99	117,494.53	315,034.00	1,759.00	49,880.54	90,245.30	311,408.00	0.00
112 General Fund Reserve	20,815.37	20,909.73	121,065.00	20,966.00	0.00	0.00	10,997.00	333,370.00
121 Police Vehicle Reserve Fund	88,000.00	0.00	77,236.00	0.00	39,899.58	40,724.84	45,000.00	50,000.00
200 Unlimited Go Bond Fund	95,712.55	2,093.71	0.00	0.00	90,015.00	126.58	0.00	0.00
302 Street Construction Fund	0.00	0.00	0.00	0.00	42,667.22	0.00	0.00	0.00
307 New Pool Construction Fund	0.00	503.96	350.00	0.00	0.00	0.00	0.00	0.00
401 Water Fund	1,813,654.68	1,930,855.73	1,707,453.00	1,763,098.00	1,895,052.23	1,751,908.30	1,736,739.00	1,725,599.00
402 Wastewater Collection Fund	912,094.38	969,172.11	985,827.00	1,266,684.00	1,111,268.58	809,745.38	950,293.00	1,466,618.00
408 Water Reserve Fund	73,410.49	685.35	686.00	250,882.00	0.00	0.00	0.00	250,000.00

City of White Salmon
2019 Budget Summary
As of November 15, 2018

	2016 Actual Revenue	2017 Actual Revenue	2018 Budget Revenue	2019 Budget Revenue	2016 Actual Expenditures	2017 Actual Expenditures	2018 Budget Expenditures	2019 Budget Expenditures
409 Wastewater Reserve Fund	12,900.98	14,213.54	156,817.00	437,669.00	0.00	0.00	0.00	250,000.00
412 Water Rights Acquisition Fund	151,982.37	154,823.02	154,381.00	147,031.00	123,982.24	123,982.24	123,984.00	123,971.00
412 Water Bond Redemption Fund	44,000.00	44,000.00	43,103.00	42,654.00	42,977.67	42,819.34	43,103.00	42,654.00
414 Wastewater Bond Redemption Fund	13,339.00	13,172.00	13,314.00	13,089.00	13,513.33	13,171.66	13,314.00	13,089.00
415 Water Bond Reserves Fund	2,059.03	2,299.12	2,300.00	2,329.00	0.00	0.00	0.00	0.00
416 Wastewater Bond Reserve Fund	396.28	800.61	801.00	851.00	0.00	0.00	0.00	0.00
417 Treatment Plant Reserve Fund	27,557.09	53,669.36	34,169.00	19,738.00	484.08	0.00	0.00	0.00
418 Water Short Lived Asset Reserve Fund	50,964.96	50,964.96	100,000.00	100,000.00	0.00	82,873.90	100,000.00	100,000.00
419 Water Construction Fund	22,998.76	0.00	0.00	0.00	22,998.76	0.00	0.00	0.00
601 Remittances	16,565.96	20,217.46	31,900.00	14,679.00	16,561.46	20,221.96	31,900.00	14,679.00
Total	6,664,664.45	7,398,887.93	7,877,781.00	6,840,928.00	7,043,016.22	7,083,313.42	7,614,465.00	6,804,974.00

Note: Revenue does not include beginning balances and expenditures does not include ending balances

5 YEAR BUDGET COMPARISON

City Of White Salmon
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001 Current Expense

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 00 01 CE-Reserved Beg. Balance							
308 80 00 00 CE-Unrsvd. Beg. Balance	517,100.51	635,902.55	618,269.78	421,416.11	424,917.00	271,576.00	Using 2018 current proposed ending balance
308 Beginning Balances	517,100.51	635,902.55	618,269.78	424,916.11	424,917.00	271,576.00	
311 10 00 00 CE-Property Taxes	305,404.45	325,723.66	314,953.69	115,889.88	216,410.00	295,498.00	Based on taking 1% increase, 58% of property taxes (\$388,207) are recorded in Current Expense and 42% recorded in Street fund. In addition \$70,338 in additional levy is included due to error in 2018
313 11 00 00 CE-Local Sales & Use Tax	338,234.90	386,330.58	484,078.49	391,423.26	484,078.00	493,220.00	Based on 2018 taxes to date and projected 2018 remaining revenue. Sales taxes should be watched closely in case construction begins to decline in 2019 into 2020.
316 43 00 00 CE-Natural Gas Utility Tax	36,190.00	32,499.26	31,077.45	36,867.15	36,868.00	36,868.00	Based on 2018 actual revenue
316 44 00 00 CE-Water Utility Tax	269,210.42	278,887.43	281,304.80	143,873.06	194,995.00	199,278.00	12% of 1,660,649
316 45 00 00 CE-Wastewater Utility Tax	186,613.84	183,713.95	188,039.06	104,016.60	141,237.00	186,446.00	15% of \$1,242,973
316 46 00 00 CE-Television Cable Utility Tax	14,914.42	22,079.27	20,741.98	20,390.53	20,742.00	24,231.00	Based on 2018 revenue to date and projections
316 47 00 00 CE-Telephone Utility Tax	45,385.31	40,050.58	46,673.19	29,523.84	46,674.00	34,172.00	Based on 2018 revenue to date and projections
316 48 00 00 CE-Refuse Collection Utility Tax	16,864.81	16,174.20	20,312.63	14,671.95	20,313.00	17,611.00	Based on 2018 revenue to date and projections
316 49 00 00 CE-Electric Utility Tax	110,303.02	121,208.95	123,900.37	107,947.44	123,861.00	128,357.00	Based on 2018 revenue to date and projections
317 20 00 00 CE-Leasehold Excise Tax	8,967.55	9,889.60	19,361.43	9,270.78	19,362.00	10,000.00	Based on 2018 revenue and projections
335 00 91 00 CE-PUD Privilege Tax	28,980.62	23,239.84	23,779.98	27,280.31	23,780.00	27,281.00	Based on actual 2018 revenue
336 00 98 00 CE-City Assistance-ESSB6050	559.40	571.49	567.41	712.68	592.00	0.00	
336 06 94 00 CE-Liquor Excise Tax	6,534.11	11,290.89	11,761.13	11,041.45	12,202.00	12,876.00	Based on MRSC budget document
336 06 95 00 CE-Liquor Board Profits	21,029.54	20,846.56	20,600.60	15,412.54	20,559.00	20,441.00	Based on MRSC Budget document
341 43 00 01 CE-Legislative Admin Fees	18,834.04	11,914.01	17,173.58	13,207.33	19,816.00	20,720.00	Based on 2018 calculation
361 11 00 00 CE-Investment Interest	320.55	656.83	1,969.31	2,543.64	1,407.00	2,846.00	Based on 2018 revenue to date and projections
361 40 00 00 CE-Sales Tax Interest	243.02	488.85	610.05	566.71	499.00	679.00	Based on 2018 revenue to date and projections
310 General Revenues	1,408,590.00	1,485,565.95	1,606,905.15	1,044,639.15	1,383,395.00	1,510,524.00	
321 91 00 00 CE-Cable Franchise Fees	12,252.83	12,440.67	14,039.54	11,234.16	14,040.00	15,013.00	Based on 2018 revenue to date and projections
321 99 00 00 CE-Business Licenses & Permits	16,185.00	16,530.00	19,950.00	18,570.00	19,950.00	19,950.00	Based on 2018 revenue to date and projections

5 YEAR BUDGET COMPARISON

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001 Current Expense

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
322 10 00 00 CE-Building Permit	12,511.90	63,179.10	74,880.80	54,609.16	74,880.00	68,885.00	Based on 2018 revenue to date and projections, includes residential and commercial
322 10 00 01 CE-Bldg Permits/Residential	34,060.81	2,507.20	4,657.10	650.00	4,658.00	0.00	
322 10 00 02 CE-Bldg Permits/Commercial	2,878.59	0.00	32.25	844.69	0.00	0.00	
322 10 00 04 CE-Bldg Permits/Signs	525.00	757.09	300.00	200.00	300.00	300.00	Based on 2018 revenue to date and projections
322 10 00 05 CE-Mechanical Permit	6,776.87	6,806.32	7,838.69	6,845.85	7,839.00	7,839.00	Based on 2018 revenue to date and projections
322 10 00 06 CE-Plumbing Permit	5,615.00	14,070.00	11,480.00	8,130.00	11,480.00	10,313.00	Based on 2018 revenue to date and projections
322 30 00 00 CE-Animal Licenses	1,130.00	2,007.00	1,290.00	1,190.00	1,290.00	1,290.00	Based on 2018 revenue to date and projections
322 40 00 00 CE-Street And Curb Permits	265.00	875.00	1,025.00	675.00	1,025.00	500.00	Based on 2018 revenue to date and projections
353 70 43 00 CE-Code Enforcement	0.00	5,690.88	604.52	86.36	0.00	0.00	
359 80 00 00 CE-Penalties On Business Licenses & Permits	260.00	535.00	260.00	440.00	0.00	0.00	
343 Building Services	92,461.00	125,398.26	136,357.90	103,475.22	135,462.00	124,090.00	
341 43 00 00 CE-Finance Admin Fees	108,126.27	177,192.23	199,184.95	183,448.67	275,173.00	186,409.00	
362 50 00 00 CE-Lease-Mt Adams Chamber	3,613.08	4,083.22	3,256.60	3,373.87	4,029.00	4,227.00	Based on current contract with Mt. Adams Chamber
369 10 00 01 CE-Sale Of Surplus-Finance	0.00	0.00	217.00	0.00	0.00	0.00	
369 81 00 00 CE-Cashier's Over/Short	-31.00	-8.74	0.00	18.25	0.00	0.00	
369 91 00 00 CE-Other Misc Revenue	4,030.79	862.41	5,810.03	4,957.65	0.00	0.00	
395 24 00 00 CE-Ins. Rec. Finance Assets	0.00	141,571.10	97,978.66	21,690.20	0.00	0.00	
344 Finance/IT Services	115,739.14	323,700.22	306,447.24	213,488.64	279,202.00	190,636.00	
345 81 00 00 CE-Zoning & Subdivision Fees	16,720.78	18,596.44	16,684.04	47,799.76	16,685.00	42,178.00	Based on current revenue to date. Budgeting conservatively
345 83 00 00 CE-Plan Review Fees	0.00	32,606.42	50,645.52	37,423.96	50,646.00	44,728.00	Based on 2018 revenue to date and projections
345 Planning Services	16,720.78	51,202.86	67,329.56	85,223.72	67,331.00	86,906.00	
347 30 00 01 CE-Park Use Activity Fees	387.50	357.27	425.00	220.00	425.00	300.00	
369 91 00 46 CE-Park Misc Revenue	1,314.61	39.13	23.11	69.26	0.00	0.00	
389 10 00 02 Park-Reservation Deposit	-150.00	160.00	-205.00	150.00	0.00	0.00	
346 Park Services	1,552.11	556.40	243.11	439.26	425.00	300.00	
341 96 00 00 CE-HR Admin Fees	39,233.41	38,609.18	43,910.73	16,013.33	24,005.00	28,936.00	

5 YEAR BUDGET COMPARISON

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001 Current Expense

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
348 Human Resources	39,233.41	38,609.18	43,910.73	16,013.33	24,005.00	28,936.00	
381 20 00 00 CE-Street IF Loan Repayment	0.00	0.00	0.00	0.00	351,004.00	0.00	
380 Non Revenues	0.00	0.00	0.00	0.00	351,004.00	0.00	
395 10 00 00 CE-Proceeds From Leined Property Sale	3,607.51	0.00	0.00	0.00	0.00	0.00	
390 Other Revenues	3,607.51	0.00	0.00	0.00	0.00	0.00	
Finance							
334 04 20 01 CE-Comm. Energy Eff. Grant	0.00	0.00	0.00	71,428.25	0.00	0.00	
339 Grants/Donations	0.00	0.00	0.00	71,428.25	0.00	0.00	
Total Finance:	0.00	0.00	0.00	71,428.25	0.00	0.00	
Police							
331 16 60 00 CE-US Dept Justice-BPV Grant	985.78	0.00	0.00	676.85	0.00	0.00	
334 04 24 00 CE-CTED Stop Grant	5,289.44	8,287.14	5,529.21	7,852.39	0.00	5,500.00	Based on current revenue
367 11 00 05 CE-Donations (Police Dept)	3,000.00	3,900.00	3,500.00	500.00	0.00	0.00	
021 Police	9,275.22	12,187.14	9,029.21	9,029.24		5,500.00	
339 Grants/Donations	9,275.22	12,187.14	9,029.21	9,029.24	0.00	5,500.00	
341 62 00 00 Word Processing, Printing And Duplicating Services - Municipal/District Court	0.00	0.00	0.00	19.19	0.00	0.00	
340 Charges For Services	0.00	0.00	0.00	19.19	0.00	0.00	
316 81 00 00 CE-GE Tax-Punch Boards & Pull Tabs	905.41	713.48	279.98	236.26	280.00	269.00	Based on 2018 revenue to date and projectins
316 82 00 00 CE-GE Tax-Bingo & Raffles	656.60	82.70	404.19	385.25	405.00	404.00	Based on 2018 revenue to date and projectins
316 83 00 00 CE-GE Tax-Amusement Games	667.88	0.00	0.00	171.48	0.00	0.00	
316 84 00 00 CE-GE Tax-Card Games	0.00	262.30	0.00	0.00	0.00	0.00	
333 20 00 01 CE-2015-2016 WASPC Grant	0.00	1,000.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
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001 Current Expense		2015	2016	2017	2018	2018	2019	
Account		Actual	Actual	Actual	Actual	Appropriated	Proposed	Comment
336 06 21 00	CE-Violent Crimes/population	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Based on MRSC Budget document
336 06 26 00	CE-Special Programs	2,349.71	2,430.24	2,503.86	2,599.22	2,629.00	2,730.00	Based on MRSC Budget document
336 06 42 00	CE-Marijuana Excise Tax	0.00	0.00	586.57	3,077.96	868.00	2,905.00	Based on MRSC budget document
336 06 51 00	CE-DUI/other Assistance	363.59	377.32	369.78	366.62	370.00	0.00	
341 33 00 00	CE-District Court-Admin Fees	270.84	92.31	0.00	0.00	0.00	0.00	
341 35 00 00	CE-Oth Cert & Copy Fees	156.24	124.50	129.90	405.61	0.00	0.00	
341 81 00 00	CE-Charges For Goods/Service	5.00	0.00	80.00	44.95	0.00	0.00	
342 10 00 00	CE-Law Enforcement Services	3,998.65	3,979.00	4,361.54	3,632.80	4,362.00	4,230.00	Based on 2018 revenue to date and projectins. Fingerpringing, police reports, paper service.
342 10 00 01	CE-Law Enforcement-Bingen	189,337.97	272,700.00	310,000.00	268,670.52	322,400.00	331,750.00	Based on 2.9% increase over current cost.
342 10 00 02	CE-Other Police Services	2,941.96	5,031.25	1,642.50	105.00	1,643.00	0.00	
342 33 00 00	CE-Adult Probation Services	0.00	40.00	0.00	0.00	0.00	0.00	
342 36 00 00	CE-Hous'g/Monitor'g Prisoner	549.24	544.00	748.00	405.00	700.00	456.00	Based on 2018 revenue to date and projections
342 50 00 00	CE-DUI Emergency Response	0.00	0.00	0.00	1,200.00	0.00	0.00	
352 30 00 00	CE-Proof Of Mv Ins (Admin)	24.56	49.12	0.00	0.00	0.00	0.00	
353 10 00 00	CE-Traffic Infraction Penalty	5,763.64	7,028.91	9,117.85	4,525.51	8,000.00	5,100.00	Based on 2018 revenue to date and projections
353 70 00 00	CE-Non-Traffic Infraction Penalty	173.26	0.00	204.20	0.00	100.00	0.00	
354 00 00 00	CE-Parking Infraction Penalty	320.00	5,240.00	3,365.00	1,555.00	1,000.00	1,866.00	Based on 2018 revenue to date and projections
355 20 00 00	CE-DUI Fines	2,362.14	1,890.63	1,761.11	2,902.86	1,762.00	3,420.00	Based on 2018 revenue to date and projections
355 80 00 00	CE-Other Criminal Traffic Fines	2,383.38	2,097.81	2,062.13	1,865.88	2,063.00	2,275.00	Based on 2018 revenue to date and projections
356 50 00 00	CE-Sup Court, Inv Fund Assets	347.89	478.56	201.78	35.96	202.00	0.00	
356 90 00 00	CE-Other Non-traffic Fines	1,751.95	2,005.14	1,512.00	682.48	1,500.00	777.00	Based on 2018 revenue to date and projections
357 33 00 00	CE-Public Defense Cost	4,489.83	2,827.79	3,161.69	1,701.93	3,162.00	1,905.00	Based on 2018 revenue to date and projections
357 37 00 00	CE-Warr/Subp Cost Remit	98.25	6.39	0.00	22.82	0.00	0.00	
361 40 01 00	CE-Dist Ct, Interest Income	622.98	941.14	467.85	746.45	468.00	995.00	Based on 2018 revenue to date and projections
369 10 00 02	CE-Sale Of Surplus-Police	3,277.50	52.00	4,175.47	0.00	0.00	0.00	
369 30 21 00	CE-Police Confiscated And Forfeited Property	6.00	0.00	470.00	0.00	0.00	0.00	
369 40 00 00	CE-Restitution	188.31	60.00	412.34	685.00	0.00	180.00	Based on history.
369 91 00 01	CE-Police Misc Revenue	2,247.75	1,424.70	146.66	316.29	100.00	200.00	Based on history.
395 21 00 00	CE-Ins. Rec. Police Assets	1,978.00	0.00	0.00	2,372.61	0.00	0.00	
356 50 00 01	CE-Investigative Fund Assessments	45.15	103.92	17.87	16.19	20.00	20.00	Based on history.
369 30 21 01	CE-Drug Related Confiscated And Forfeited Property	280.00	0.00	2.11	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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001 Current Expense

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121 Drug Investigations	325.15	103.92	19.98	16.19	20.00	20.00	
341 Police Services	229,563.68	312,583.21	349,184.38	299,729.65	353,034.00	360,482.00	
367 11 00 09 CE-AWC RMSA Grant (Police)	0.00	0.00	5,000.00	0.00	0.00	0.00	
021 Police	0.00	0.00	5,000.00	0.00			
360 Misc Revenues	0.00	0.00	5,000.00	0.00	0.00	0.00	
Total Police:	238,838.90	324,770.35	363,213.59	308,778.08	353,034.00	365,982.00	
Fire							
334 04 90 01 CE-EMS Trauma Grant	0.00	1,290.00	1,270.00	1,222.00	1,222.00	1,200.00	
022 Fire	0.00	0.00	0.00	0.00			
339 Grants/Donations	0.00	1,290.00	1,270.00	1,222.00	1,222.00	1,200.00	
342 21 00 03 CE-Fire Interlocal Control Services	6,167.00	0.00	0.00	0.00	0.00	0.00	
369 10 00 00 CE-Sale Of Surplus Equipment-Fire	0.00	0.00	936.04	0.00	0.00	0.00	
369 91 00 02 CE-Fire Misc Revenue	4,576.41	4,146.90	2,274.43	1,652.38	0.00	300.00	Based on projections, large reimbursements which will not be made in 2019.
342 Fire Services	10,743.41	4,146.90	3,210.47	1,652.38	0.00	300.00	
Total Fire:	10,743.41	5,436.90	4,480.47	2,874.38	1,222.00	1,500.00	
Planning							
334 03 10 01 CE-DO Ecology Shoreline Grant	24,940.74	9,655.07	0.00	0.00	0.00	0.00	
058 Planning	24,940.74	9,655.07	0.00	0.00			
339 Grants/Donations	24,940.74	9,655.07	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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001 Current Expense		2015	2016	2017	2018	2018	2019
Account		Actual	Actual	Actual	Actual	Appropriated	Proposed
Total Planning:		24,940.74	9,655.07	0.00	0.00	0.00	0.00
TOTAL REVENUES:		2,469,527.51	3,000,797.74	3,147,157.53	2,271,276.14	3,019,997.00	2,580,450.00
511 60 31 00	Legislative - Supplies	0.00	0.00	0.00	17.51	0.00	0.00
511	Legislative	0.00	0.00	0.00	17.51	0.00	0.00
514 20 10 00	Finance-Salaries	83,442.95	80,845.49	89,905.34	86,849.67	102,710.00	102,384.00
514 20 11 00	Finance-Salaries/OT	0.00	164.42	421.17	84.69	0.00	0.00
514 20 20 00	Finance-Benefits	27,749.65	27,728.71	31,525.31	37,236.77	47,222.00	50,372.00
514 20 21 00	Finance-Benefits/OT	0.00	31.46	88.20	17.62	0.00	0.00
514 20 31 01	Finance-Office Supplies	3,504.84	3,771.56	8,068.14	7,374.83	8,000.00	8,000.00
514 20 31 02	Finance-Janitorial Supplies	271.00	268.66	776.84	89.53	780.00	300.00
514 20 31 03	Finance-Bridge Tickets	150.00	257.00	150.00	150.00	600.00	0.00
514 20 31 04	Finance-Building Supplies	68.28	637.10	706.30	507.90	500.00	700.00
514 20 41 00	Finance-Advertising	1,498.00	1,835.85	1,031.62	354.63	1,100.00	800.00
		Now allocated to appropriate departments					
514 20 41 01	Finance-Contractual Services	7,302.56	6,988.09	9,937.82	32,948.73	12,018.00	14,232.00
514 20 41 02	Finance-Computer Services	35,784.17	32,790.76	40,657.59	41,103.03	46,071.00	52,951.00
514 20 42 01	Finance-Com-CenturyLink	3,123.36	3,384.65	3,148.27	2,824.23	3,062.00	3,600.00
514 20 42 03	Finance-Com A T & T	52.53	71.55	82.74	66.87	75.00	100.00
514 20 42 04	Finance-Gorge Net	9,206.62	9,394.47	14,452.55	13,978.26	15,720.00	17,100.00
514 20 43 00	Finance-Travel & Training	2,265.56	1,707.12	1,542.78	2,071.86	3,000.00	3,000.00
514 20 45 00	Finance-Equipment Rental	4,944.05	6,000.58	5,086.34	5,259.26	6,622.00	9,224.00
514 20 46 00	Finance-Insurance	11,899.95	135,198.00	139,258.00	148,765.00	148,765.00	150,949.00
514 20 47 01	Finance-Utilities-PUD	3,167.98	3,114.75	5,716.19	2,512.86	4,800.00	4,000.00
514 20 47 02	Finance-Utilities-NW Natural	0.00	0.00	373.20	344.50	414.00	420.00
514 20 47 03	Finance-Utilities-City Of WS	2,624.12	2,347.23	2,496.99	990.25	2,500.00	1,200.00
514 20 47 04	Finance-Utilities-Refuse	1,336.16	1,446.08	1,429.03	508.45	164.00	600.00
514 20 48 01	Finance-Building Services	1,297.75	0.00	217.07	98.36	100.00	100.00
514 20 49 00	Finance-Other Misc Expenses	3,485.86	3,833.35	4,335.67	1,854.23	3,912.00	3,030.00
514 20 49 01	Finance-Dues & Subscriptions	3,272.00	3,142.68	3,197.14	1,999.00	3,198.00	1,800.00
514 20 49 02	Finance-Postage & Permits	2,848.61	2,606.25	2,067.68	2,267.03	2,600.00	3,000.00
514 20 49 03	Finance-AP Int & Penalties	0.00	61.57	50.25	712.05	0.00	0.00
514 20 53 00	Finance-External Taxes	0.00	0.00	1,583.95	0.00	0.00	0.00
514 23 22 00	Finance-Volunteer Benefits	8.72	8.72	10.43	3.77	0.00	0.00
514 23 40 00	Finance-Auditing Services	0.00	26,137.92	0.00	0.00	0.00	0.00
589 90 00 00	Employee Deduction Clearing	0.00	109.05	-275.90	-504.96	0.00	0.00
594 14 62 02	Finance-Building Improvements	0.00	1,126.57	809.41	0.00	0.00	0.00
594 14 62 04	Finance-Commerce Energy Efficiency Grant	0.00	0.00	32,470.54	0.00	0.00	0.00

5 YEAR BUDGET COMPARISON

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001 Current Expense

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514 Finance	349,502.63	642,032.92	646,793.00	708,597.54	795,688.00	427,862.00	
518 10 10 00 HR-Salaries	74,193.32	75,117.60	79,185.39	29,720.33	40,238.00	43,108.00	
518 10 11 00 HR-Salaries/OT	0.00	0.00	0.00	9.51	0.00	0.00	
518 10 20 00 HR-Benefits	30,607.47	31,290.22	33,397.60	12,868.83	18,052.00	22,557.00	
518 10 21 00 HR-Benefits/OT	0.00	0.00	0.00	1.95	0.00	0.00	
518 10 31 01 HR-Office Supplies	0.00	9.30	449.35	0.00	500.00	500.00	
518 10 41 01 HR-Contractual Services	241.00	532.00	4,266.00	2,655.44	2,500.00	3,000.00	
518 10 42 03 HR-Com-A&T	568.69	415.70	278.87	228.48	300.00	276.00	
518 10 43 00 HR-Travel & Training	560.25	310.20	253.98	274.10	1,070.00	1,000.00	
518 10 48 02 HR-Computer Services	3,261.43	3,383.44	3,509.07	3,197.50	5,000.00	4,103.00	BIAS Payroll Module Agreement and DataPro (Timesheet Module)
518 10 49 01 HR-Dues & Subscriptions	2,024.76	2,139.93	1,859.35	308.00	308.00	400.00	
518 Central Services	111,456.92	113,198.39	123,199.61	49,264.14	67,968.00	74,944.00	
512 50 41 01 Judicial-Judge Services	10,981.88	11,153.56	15,723.48	17,949.84	17,950.00	18,848.00	Based on 2018 cost plus 5%
515 30 41 00 Legal - Criminal Contractual Services	15,940.88	15,875.24	15,759.34	14,277.97	17,700.00	17,500.00	Includes interpreter costs and criminal attorney (Ron Reynier)
515 91 41 00 Judicial-Indigent Defence	9,604.91	8,333.05	7,532.20	7,598.75	10,000.00	10,000.00	Based on 2018 budget.
523 60 51 00 Judicial-Prisoner Care	9,424.00	14,486.50	16,196.25	5,530.00	16,000.00	16,000.00	Based on 2018 budget
525 60 51 00 Emergency Services-Emerg. Mg	1,373.41	0.00	1,373.41	1,373.41	1,374.00	1,374.00	
539 30 31 01 Animal-Office Supplies	0.00	97.25	0.00	0.00	100.00	0.00	
539 30 41 01 Animal-Contractual Services	168.20	0.00	0.00	0.00	1,000.00	1,000.00	
557 30 41 00 Community Services - Advertising	1,860.00	226.00	141.90	0.00	0.00	0.00	
581 10 01 01 Interfund Loan Disbursements -	0.00	0.00	350,000.00	0.00	0.00	0.00	
581 20 00 30 CE-W Res IF Loan Principal	22,000.00	22,983.03	0.00	0.00	0.00	0.00	
581 20 00 31 CE-Water IF Loan Principal	14,825.71	0.00	0.00	0.00	0.00	0.00	
581 20 00 32 CE-WW IF Loan Principal	3,039.45	0.00	0.00	0.00	0.00	0.00	
581 20 00 34 CE-Fire Res IF Loan Principal	1,903.00	0.00	0.00	0.00	0.00	0.00	
592 18 82 30 CE-W Res IF Loan Interest	224.92	114.92	0.00	0.00	0.00	0.00	
592 18 82 31 CE-Water IF Loan Interest	74.13	0.00	0.00	0.00	0.00	0.00	
592 18 82 32 CE-WW IF Loan Interest	15.20	0.00	0.00	0.00	0.00	0.00	
592 18 82 34 CE-Fire Res IF Loan Interest	9.52	0.00	0.00	0.00	0.00	0.00	
597 01 00 03 CE-Transfer To Stree	0.00	0.00	23,565.00	0.00	0.00	0.00	
597 07 00 01 CE-Transfer To Pool	0.00	45,000.00	140,114.00	38,323.00	38,323.00	0.00	
597 22 00 01 CE-Transfer To Fire Reserve	36,000.00	77,000.00	0.00	0.00	0.00	0.00	
511 60 10 00 Legislative-Salaries	4,500.19	4,031.90	4,846.00	7,636.00	10,668.00	10,668.00	Includes salary for attending training
511 60 20 00 Legislative-Benefits	453.32	384.91	460.08	648.13	1,032.00	1,032.00	

5 YEAR BUDGET COMPARISON

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Account		Actual	Actual	Actual	Actual	Appropriated	Proposed	Comment
511 60 41 00	Legislative-Advertising	0.00	0.00	0.00	54.75	0.00	200.00	
511 60 41 01	Legislative - Professional Services	0.00	0.00	0.00	360.00	0.00	0.00	
511 60 43 00	Legislative-Travel & Training	677.00	0.00	281.52	3,562.83	1,000.00	4,000.00	Newer council members want to attend training and conferences.
511 60 47 01	Legislative-Utilities-PUD	259.64	250.02	259.98	192.70	300.00	240.00	
511 60 47 02	Legislative-Utilities-NW Natural	116.94	144.02	177.23	78.36	178.00	134.00	
511 60 47 03	Legislative-Utilities-City WS	249.10	219.29	219.30	194.78	228.00	240.00	
511 60 47 04	Legislative-Utility-Refuse	29.80	35.92	39.87	26.82	50.00	36.00	
513 10 10 00	Executive-Salaries	3,600.00	4,665.00	7,860.00	6,550.00	7,860.00	7,860.00	
513 10 20 00	Executive-Benefits	324.45	420.89	674.32	553.16	759.00	759.00	
513 10 42 01	Executive-Com-AT&T	848.36	609.91	698.01	556.64	672.00	672.00	
513 10 43 00	Executive-Travel & Training	498.30	388.66	31.54	54.50	450.00	450.00	
514 40 51 00	Legislative-Election Costs	-90.16	6,034.55	5,274.58	6,532.54	6,533.00	8,000.00	To cover costs of Metropolitan Park District Proposition
515 30 41 01	Legal-Civil Contractual Services	30,595.74	22,270.51	25,492.73	16,386.65	23,520.00	21,224.00	Costs are lower than in past years as attorney fees are being allocated to the specific department or fund for which working is being done.
515 30 43 00	Legal -Travel And Training	0.00	0.00	196.63	216.50	400.00	600.00	Costs to attend Washington State Attorney conference twice a year.
019	Legislative Costs	42,062.68	39,455.58	46,511.79	43,604.36	53,650.00	56,115.00	
519	General Government Services	169,507.89	234,725.13	616,917.37	128,657.33	156,097.00	120,837.00	
000 00 00 00	Building-Salaries/OT	0.00	149.98	0.00	0.00	0.00	0.00	
524 60 10 00	Building-Salaries	17,897.74	54,956.21	73,079.42	66,313.79	78,431.00	76,684.00	
524 60 11 00	Building-Salaries/OT	44.84	0.00	284.07	649.22	452.00	0.00	
524 60 20 00	Building-Benefits	8,984.81	18,559.49	27,062.38	24,352.36	28,837.00	33,612.00	
524 60 21 00	Building-Benefits/OT	8.56	29.12	59.18	136.06	38.00	0.00	
524 60 31 01	Building-Office Supplies	43.48	351.58	832.45	541.09	900.00	1,650.00	Includes \$750.00 for 2018 code books
524 60 41 00	Building-Advertising	0.00	340.00	112.00	0.00	100.00	100.00	
524 60 41 01	Building-Contractual Service	27,102.60	43,771.79	34,385.95	3,012.11	25,000.00	10,000.00	
524 60 42 01	Building-Cell Phones	0.00	807.17	860.34	717.57	864.00	864.00	
524 60 43 00	Building-Travel & Training	0.00	2,788.72	22.35	314.97	1,500.00	3,000.00	
524 60 48 00	Building-Computer Equip/Maint Services	978.30	1,010.91	1,010.91	1,014.66	1,011.00	1,127.00	BIAS Building Permit Module Agreement
524 60 48 01	Building Code Enforcement-Jewett St. Retaining Wall	4,222.75	76.00	0.00	0.00	0.00	0.00	
524 60 48 02	Building Code Enforcement-Feast Market Parking Lot	167.96	0.00	0.00	0.00	0.00	0.00	
524 60 48 03	Building Code Enforcement-Kane Property	1,952.99	468.00	0.00	0.00	0.00	0.00	
524 60 49 01	Building-Dues & Subscription	0.00	135.00	230.00	230.00	230.00	1,900.00	NFPA

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594 24 64 01 Building-Assets > \$250	0.00	1,281.94	0.00	0.00	0.00	0.00	
524 Building	61,404.03	124,725.91	137,939.05	97,281.83	137,363.00	128,937.00	
557 30 31 00 Community Services - Supplies	0.00	0.00	0.00	568.28	569.00	0.00	
557 Community Services	0.00	0.00	0.00	568.28	569.00	0.00	
558 60 10 00 Planning-Salaries	17,934.20	30,688.65	44,431.54	52,623.23	61,899.00	59,374.00	
558 60 11 00 Planning-Salaries/OT	438.27	997.49	668.64	649.17	452.00	0.00	
558 60 20 00 Planning-Benefits	8,986.60	10,907.95	17,095.66	20,281.68	24,519.00	25,899.00	
558 60 21 00 Planning-Benefits/OT	86.31	197.69	133.82	136.14	38.00	0.00	
558 60 31 01 Planning-Office Supplies	78.34	243.81	285.84	566.43	300.00	300.00	
558 60 41 01 Planning-Contractual Service	48,150.75	115,091.93	39,184.50	25,288.34	40,000.00	35,000.00	\$25,000 for legal attorney and \$10,000 for on call planning services
558 60 41 02 Planning-Shoreline Plan	36,404.21	17,349.29	9,261.84	1,621.86	1,622.00	0.00	
558 60 41 03 Planning-Comp Plan Update	0.00	0.00	0.00	20,856.13	30,412.00	75,000.00	Additional costs above 2018 -- for actual update of comprehensive plan in 2019
558 60 41 04 Planning-Critical Areas Ord Review	0.00	0.00	0.00	32,513.95	75,269.00	30,000.00	Carryover from current contract related to updating the critical areas ordinance.
558 60 42 01 Planning-Cell Phones	0.00	269.05	286.77	239.17	288.00	288.00	
558 60 43 00 Planning-Travel & Training	35.00	36.50	54.95	290.63	500.00	500.00	
558 60 44 00 Planning-Advertising	1,046.50	1,238.45	1,319.54	270.10	1,500.00	1,800.00	We may see increased costs in 2019 related to larger subdivisions, planned unit developments, and additional annexations.
558 60 47 01 Planning-Utilities-PUD	255.04	250.02	254.94	192.84	300.00	228.00	
558 60 47 02 Planning-Utilities-NW Natural	83.90	38.56	87.37	78.30	100.00	134.00	
558 60 47 03 Planning-Utilities-City W/S	249.10	219.28	219.32	194.80	228.00	240.00	
558 60 47 04 Planning-Utilities-Refuse	29.83	35.92	39.93	26.88	40.00	36.00	
558 60 49 02 Planning-Postage & Permits	7.95	0.00	71.34	0.00	75.00	0.00	
558 70 41 00 Economic Development-Contractual Service	0.00	0.00	0.00	1,223.00	1,223.00	1,300.00	MCEDD dues
594 58 64 01 Planning-Fixed Assets	0.00	427.31	0.00	0.00	0.00	0.00	
558 Planning & Community Devel	113,786.00	177,991.90	113,396.00	157,052.65	238,765.00	230,099.00	
571 20 49 00 Community Development - Youth Center Services	0.00	0.00	0.00	6,000.00	0.00	6,000.00	Based on 2018 agreement with Washington Gorge Action Programs for Youth Center
571 Education	0.00	0.00	0.00	6,000.00	0.00	6,000.00	
576 80 10 00 Park-Salaries	18,582.55	31,268.18	12,707.83	11,674.91	15,814.00	24,707.00	
576 80 11 00 Park-Salaries/OT	336.91	0.00	152.50	0.00	217.00	0.00	
576 80 20 00 Park-Benefits	5,571.35	8,083.22	4,164.18	4,948.87	6,656.00	10,115.00	

5 YEAR BUDGET COMPARISON

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576 80 21 00	Park-Benefits/OT	72.23	0.00	35.81	0.00	25.00	0.00	
576 80 23 00	Park-Uniforms & Safety Gear	84.34	662.10	287.50	136.64	300.00	300.00	
576 80 31 01	Park-Veh/Equip Rep/Maint Supplies	1,252.25	1,037.05	1,526.71	976.70	1,500.00	1,500.00	
576 80 31 02	Park-Janitorial Supplies	643.80	794.32	765.27	389.20	775.00	775.00	
576 80 31 03	Park-Building Rep/Maint Supplies	1,866.04	1,290.47	443.95	565.00	500.00	500.00	
576 80 31 05	Park-Pipe, Valves, Fittings	769.78	308.40	2.12	216.41	50.00	300.00	
576 80 31 06	Park-Seasonal Supplies	644.68	125.53	464.90	2,011.03	500.00	1,000.00	
576 80 32 00	Park-Gas/Oil/Diesel/Lubric	792.76	564.41	861.34	1,873.26	900.00	1,200.00	
576 80 35 01	Park-Shop Equipment & Tools	385.37	467.44	1,383.62	359.97	1,384.00	500.00	
576 80 41 01	Park-Contractual Services	6,449.23	7,627.79	-736.28	1,823.13	3,000.00	8,000.00	\$3000 - Legal Services, \$5000 - Arborist to oversee tree maintenance
576 80 41 02	Park-Contractual Arborist	0.00	0.00	0.00	3,200.00	50,000.00	0.00	
576 80 42 01	Park-Com-AT&T Cell Phone	297.95	309.08	231.45	188.38	218.00	252.00	
576 80 43 00	Park-Travel & Training	152.84	109.60	248.27	588.11	250.00	600.00	
576 80 44 00	Park-Advertising	0.00	0.00	0.00	21.90	0.00	400.00	
576 80 47 01	Park-Utilities-PUD	4,798.22	5,199.67	4,596.98	4,231.44	4,600.00	5,520.00	
576 80 47 03	Park-Utilities-City Of WS	19,286.89	18,153.84	14,098.52	16,754.63	14,100.00	15,000.00	
576 80 47 04	Park-Utilities-Refuse	1,268.74	1,006.37	988.48	1,154.09	1,000.00	1,824.00	
576 80 48 01	Park-Bldg/Grnd Repair/Maint Services	6,469.44	10.73	1,204.62	840.98	1,500.00	11,500.00	\$1500 - regular maintenace and \$10,000 tree maintenance
576 80 48 03	Park-Veh/Eq Repair/Maint Services	418.22	63.75	207.17	758.20	300.00	500.00	
576 80 48 04	Park-Tires & Tire Repair Services	0.00	0.00	0.00	535.00	100.00	600.00	
576 80 49 01	Park-Miscellaneous	0.00	0.00	17.14	390.50	0.00	50.00	Bridge tolls
576 80 53 01	Park-Property Taxes	23.96	23.96	23.96	23.96	24.00	24.00	Weed tax
594 76 62 01	Parks-Park & Bldg Improv.	0.00	1,114.44	38,957.72	0.00	0.00	0.00	
594 76 64 00	Parks- Machinery & Equip	666.50	319.78	0.00	0.00	0.00	0.00	
576	Park Facilities	70,834.05	78,540.13	82,633.76	53,662.31	103,713.00	85,167.00	
589 90 01 00	CE-Park Use Deposit Refunds	0.00	0.00	0.00	150.00	0.00	0.00	
580	Non-Expenditures	0.00	0.00	0.00	150.00	0.00	0.00	
597 42 01 01	CE-Transfer To Street	0.00	0.00	0.00	14,833.33	17,800.00	0.00	
597	Interfund Transfers	0.00	0.00	0.00	14,833.33	17,800.00	0.00	
Police								
521 10 10 00	Civil Service-Salaries	302.80	147.20	0.00	0.00	300.00	0.00	
521 10 20 00	Civil Service-Benefits	56.11	28.48	0.00	0.00	24.00	0.00	
521 10 41 00	Civil Service- Professional Services	100.00	0.00	125.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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001 Current Expense

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521 10 44 00 Civil Service-Advertising	1,051.10	0.00	795.83	73.00	0.00	1,000.00	Need if necessary to advise for hiring police officers
521 20 10 00 Police-Salaries	373,298.76	378,253.91	430,671.87	337,580.21	453,271.00	495,848.00	Includes overtime costs, based on 1 Chief, 1 Sergeant, 1 Clerk, and 4 officers
521 20 10 01 Police Maintenance Salaries	3,799.83	1,946.78	2,664.49	1,919.36	2,960.00	2,582.00	
521 20 11 00 Police-Salaries/OT	27,702.05	33,375.91	24,441.13	20,613.60	26,631.00	0.00	
521 20 11 01 Police Maintenance Salaries/OT	52.51	0.00	0.00	0.00	200.00	0.00	
521 20 12 00 Police Holiday Pay	15,668.22	16,840.30	15,861.42	10,201.80	21,292.00	21,750.00	Holiday pay per union contract for 5 officers
521 20 20 00 Police-Benefits	141,797.04	161,434.50	184,562.80	142,428.27	208,512.00	220,864.00	
521 20 20 01 Police Maintenance Benefits	1,281.21	430.83	3,407.34	8,132.66	1,992.00	1,665.00	
521 20 20 02 Police-Benefits-LEOFF I	107,071.34	115,396.52	93,304.53	36,975.12	51,820.00	51,691.00	
521 20 21 00 Police-Benefits/OT	4,291.20	5,268.50	4,025.10	3,307.15	4,472.00	0.00	
521 20 21 01 Police Maintenance Benefits/OT	11.54	0.00	0.00	0.00	23.00	0.00	
521 20 22 00 Police Holiday Benefits	2,148.47	2,219.44	2,089.63	1,351.56	3,575.00	2,889.00	
521 20 23 00 Police-Uniforms & Safety Gear	4,469.30	7,741.71	6,427.68	2,033.72	4,700.00	4,850.00	Additional officer uniform/academy gear
521 20 31 01 Police-Office & Operating Supplies	1,648.63	2,351.52	5,817.96	2,379.16	4,024.00	4,024.00	
521 20 31 02 Police-Building Supplies	31.04	0.00	2.02	1,818.52	0.00	500.00	
521 20 31 03 Police-Vehicle/Equip Supplies	7,095.94	4,382.76	1,211.93	408.39	1,300.00	1,300.00	
521 20 31 04 Police-Firearm Supplies	1,329.66	4,853.44	1,328.09	1,975.92	3,000.00	3,500.00	
521 20 32 00 Police-Gas/Oil/Diesel/Lubric	13,321.10	10,656.64	15,574.68	13,989.83	16,000.00	18,500.00	Additional Patrol Vehicle
521 20 35 01 Police-Shop Equipment & Tools	78.81	226.14	316.44	537.75	400.00	500.00	
521 20 41 01 Police-Contractual Services	5,554.40	3,375.38	16,717.62	11,286.42	12,328.00	15,000.00	\$550 - Progressive, \$3000 - Lexipol, \$912 - Shred It, \$816 - Aramark, \$2400 - Janitorial, \$1000 - Legal Counsel
521 20 41 02 Police-Advertising	80.50	94.90	116.80	0.00	200.00	200.00	
521 20 42 01 Police-Com-CenturyLink	3,604.79	3,844.11	3,832.98	2,317.66	3,900.00	3,300.00	
521 20 42 04 Police-Com-Gorge.Net	659.40	604.45	614.40	549.50	672.00	0.00	Cancelled
521 20 42 05 Police-Com-Dispatch	30,000.00	36,064.41	30,000.00	35,000.00	35,000.00	30,900.00	
521 20 42 06 Police-Com-Cell Phones	4,540.85	6,410.17	7,059.16	5,810.32	7,060.00	8,000.00	Additional cell phone, new officer
521 20 45 00 Police-Equipment Rental	3,062.78	1,018.06	544.71	2,083.08	0.00	3,528.00	Xerox lease
521 20 47 01 Police-Utilities-PUD	0.00	0.00	0.00	1,330.92	2,000.00	1,980.00	
521 20 47 03 Police-Utilities-City Of WS	0.00	0.00	0.00	988.25	1,300.00	1,100.00	
521 20 47 04 Police-Utilities-Refuse	0.00	0.00	0.00	81.60	300.00	180.00	
521 20 48 01 Police-Building Services	74.18	213.16	117.66	282.15	500.00	500.00	
521 20 48 02 Police-Radio Rep/Maint Services	263.16	256.86	1,607.41	0.00	1,700.00	1,700.00	
521 20 48 03 Police-Vehicle/Equip Repair/Maint Services	5,662.29	1,532.45	1,741.56	2,640.25	2,000.00	2,000.00	
521 20 48 04 Police-Tire Services	0.00	0.00	3,384.73	66.34	3,500.00	3,500.00	
521 20 48 05 Police-Computer Eq/Soft Maint	455.14	2,473.72	4,638.43	0.00	1,000.00	3,000.00	2 replacement laptops(see quote)
521 20 49 00 Police-Other Misc Expenses	283.33	903.29	563.57	488.00	100.00	100.00	
521 20 49 01 Police-Dues & Subscriptions	510.00	90.00	177.14	470.00	200.00	300.00	
521 21 31 00 Police-Investigation-Supplies	0.00	0.00	0.00	215.00	0.00	0.00	
521 21 40 00 Police-Investigation	3,851.92	2,217.61	2,488.01	923.81	2,500.00	3,000.00	

5 YEAR BUDGET COMPARISON

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001 Current Expense

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
521 40 49 01 Police-Travel & Training	4,265.62	12,185.09	8,296.43	7,986.78	10,000.00	13,500.00	Additional to cover academy of new hire
521 50 45 00 Police-Rent	14,660.80	15,993.60	15,993.60	1,332.80	0.00	0.00	
594 21 62 01 Police-Other Infrastructure Improvements	0.00	0.00	19,667.13	0.00	0.00	0.00	
594 21 64 02 Police-Police Equipment	3,706.92	11,105.80	3,452.59	6,728.43	8,000.00	8,000.00	
597 21 00 01 CE-Transfer To PVR	81,000.00	88,000.00	0.00	64,363.31	77,236.00	0.00	
521 21 40 01 Police-Drug Investigation	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
121 Drug Investigation	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
521 Law Enforcement	868,842.74	931,937.64	913,641.87	730,670.64	977,992.00	935,251.00	
Total Police:	868,842.74	931,937.64	913,641.87	730,670.64	977,992.00	935,251.00	

Fire

522 20 10 00 Fire-Salaries	15,264.13	5,333.33	10,525.53	11,748.38	14,124.00	10,904.00	
522 20 10 02 Fire-Salaries-Drill Call Pay	14,042.80	13,030.00	17,102.83	0.00	16,000.00	20,000.00	
522 20 20 00 Fire-Benefits	1,905.77	1,535.63	5,233.75	3,638.74	4,233.00	4,918.00	
522 20 20 02 Fire-Drill Call Benefits	2,143.71	3,306.85	4,148.09	2,529.80	5,426.00	5,426.00	
522 20 23 00 Fire-Uniforms & Safety Gear	7,871.35	21,526.39	15,697.80	5,413.13	20,000.00	25,000.00	
522 20 24 00 Fire-Volunteer Recog Program	1,412.75	88.15	264.45	219.73	500.00	500.00	
522 20 24 01 Fire-Firefighter Wellness	1,914.23	168.00	0.00	140.00	2,600.00	2,600.00	
522 20 25 00 Fire-Disability & Pension	0.00	1,560.00	870.00	1,200.00	3,000.00	2,000.00	
522 20 31 01 Fire-Office Supplies	346.37	178.24	49.44	1,505.64	200.00	200.00	
522 20 31 02 Fire-Janitorial Supplies	253.49	217.26	726.92	489.43	730.00	900.00	
522 20 31 03 Fire-Hoses	2,432.47	1,163.95	0.00	588.30	7,000.00	10,000.00	
522 20 31 05 Fire-SCBA Refills	1,204.75	1,268.50	3,201.04	2,435.56	3,300.00	3,300.00	
522 20 31 10 Fire-EMS Supplies	984.52	1,646.90	526.99	943.78	750.00	1,000.00	
522 20 32 00 Fire-Gas/Oil/Diesel/Lubric	2,698.86	2,600.49	2,924.40	2,504.42	4,000.00	4,000.00	
522 20 35 01 Fire-Shop Equipment & Tools	1,071.75	472.51	1,361.19	528.99	1,400.00	1,400.00	
522 20 41 01 Fire-Contractual Services	1,490.25	1,032.00	1,263.17	2,338.38	1,000.00	3,584.00	
522 20 42 01 Fire-Com-CenturyLink	545.70	588.38	617.79	546.71	636.00	636.00	
522 20 42 02 Fire-Com-AT&T Cell Phones	18.09	5.04	0.00	0.00	0.00	0.00	
522 20 42 05 Fire-Dispatch Services	0.00	475.00	0.00	0.00	0.00	0.00	
522 20 47 01 Fire-Utilities-PUD	1,038.44	999.90	1,062.93	775.92	1,100.00	1,080.00	
522 20 47 02 Fire-Utilities-NW Natural	569.73	548.15	794.02	470.18	800.00	800.00	
522 20 47 03 Fire-Utilities-City Of WS	996.28	877.31	877.33	779.16	980.00	1,080.00	325
522 20 47 04 Fire-Utilities-Refuse	349.05	395.21	457.74	218.57	460.00	500.00	
522 20 48 01 Fire-Bldg/Gnd/Repair/Maint Services	0.00	0.00	0.00	5,995.27	0.00	0.00	
522 20 48 02 Fire-Radio Repair/Maint Services	4,722.33	2,884.95	1,325.60	15.87	1,400.00	1,400.00	

5 YEAR BUDGET COMPARISON

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001 Current Expense		2015	2016	2017	2018	2018	2018	2019
Account		Actual	Actual	Actual	Actual	Appropriated	Proposed	Comment
522 20 48 05	Fire-Hose/Ladder Repair/Main Services	4,776.37	2,541.00	2,534.00	2,402.00	2,600.00	2,600.00	
522 20 48 06	Fire-Computer Repair/Maint Services	480.00	480.00	0.00	0.00	440.00	500.00	
522 20 49 01	Fire-Dues & Subscriptions	500.00	0.00	667.14	1,799.90	2,100.00	2,100.00	
522 20 49 02	Fire-Miscellaneous	0.00	0.00	0.00	43.00	0.00	100.00	Bridge tolls
522 30 40 00	Fire-Fire Prevention	0.00	39.24	34.00	0.00	800.00	800.00	
522 45 43 00	Fire-Travel & Training	2,483.93	1,094.96	832.59	1,275.64	5,000.00	5,000.00	
522 50 31 01	Fire-Bldg/Grnd Repair/Maint Supplies	264.65	3,585.78	1,036.17	223.72	1,500.00	1,500.00	
522 50 46 00	Fire-Insurance	894.00	0.00	894.00	0.00	0.00	0.00	
522 50 48 01	Fire-Bldg/Grnd Repair/Maint Services	2,198.00	2,438.01	527.89	2,498.49	1,000.00	1,000.00	
522 60 10 00	Fire-Maint Salaries	2,193.14	1,361.07	2,755.98	1,868.64	3,552.00	2,582.00	
522 60 11 00	Fire-Maint Salaries/Overtime	43.76	0.00	0.00	0.00	240.00	0.00	
522 60 20 00	Fire-Maint Benefits	744.90	296.31	665.04	1,203.17	2,390.00	1,665.00	
522 60 21 00	Fire-Maint Benefits/Overtime	9.14	0.00	0.00	0.00	26.00	0.00	
522 60 31 03	Fire-Veh/Eq Supplies	6,378.24	1,363.10	7,080.08	6,101.81	7,000.00	7,000.00	
522 60 48 03	Fire-Veh/Eq Repair/Maint Services	2,972.75	2,473.19	1,230.45	1,591.34	4,000.00	4,000.00	
522 60 48 04	Fire-Tires/Tire Repair/Maint Services	0.00	579.94	432.41	0.00	500.00	5,000.00	T-7
594 22 64 01	Fire-Mach. & Equip. > \$250	1,075.00	1,221.20	0.00	1,458.42	3,600.00	3,600.00	
594 22 64 05	Fire-Com. Equip	0.00	0.00	0.00	0.00	3,000.00	8,000.00	Radio and pager replacement as needed
597 22 00 01	CE-Transfer To Fire Reserve	0.00	0.00	0.00	104,232.50	125,079.00	0.00	
522	Fire Control	88,290.70	79,375.94	87,720.76	169,724.59	252,466.00	146,675.00	
Total Fire:		88,290.70	79,375.94	87,720.76	169,724.59	252,466.00	146,675.00	
Ending Cash & Investments								
508 80 00 00	CE-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	271,576.00	424,678.00	
999	Ending Balance	0.00	0.00	0.00	0.00	271,576.00	424,678.00	
Total Ending Cash & Investments:		0.00	0.00	0.00	0.00	271,576.00	424,678.00	
TOTAL EXPENDITURES:		1,833,624.96	2,382,527.96	2,772,241.42	2,116,480.15	3,019,997.00	2,580,450.00	
FUND GAIN/LOSS:		635,902.55	618,569.74	424,916.11	154,795.99	0.00	0.00	

5 YEAR BUDGET COMPARISON

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101 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 01 01 Street-Unrsvd. Beg. Balance	142,373.66	176,862.00	18,004.91	199,393.60	199,394.00	35,165.00	Using 2018 current projected ending balance
308 Beginning Balances	142,373.66	176,862.00	18,004.91	199,393.60	199,394.00	35,165.00	
311 10 00 01 Street-Property Taxes	19,493.91	35,420.38	20,103.42	82,841.16	156,710.00	163,047.00	42% of \$388,207, includes 1% increase in property taxes
316 44 01 01 Street-Water Utility Tax	0.00	0.00	0.00	61,060.72	97,498.00	99,639.00	6% of 1,660,649
316 45 01 01 Street-Wastewater Utility Tax	0.00	0.00	0.00	49,437.18	56,495.00	74,579.00	6% of 1,242,973
310 General Revenues	19,493.91	35,420.38	20,103.42	193,339.06	310,703.00	337,265.00	
334 03 60 00 Street-STP-R Program	17,119.70	38,086.00	0.00	81,434.73	0.00	0.00	
334 03 82 16 Street-SRTS Project	0.00	204,327.72	99,245.28	0.00	0.00	0.00	
334 03 82 17 Street-2017 Lincoln St Project	0.00	0.00	295,572.88	226,064.12	236,869.00	0.00	
334 03 82 18 Street-Relight WA	0.00	0.00	0.00	70,075.00	77,443.00	0.00	
334 03 82 19 Street-2017 Main & Estes Overlay	0.00	0.00	76,374.00	0.00	0.00	0.00	
334 03 82 21 Street-TIB 2018 Wyers (Chip Seal)	0.00	0.00	11,606.00	0.00	37,569.00	0.00	
334 03 82 22 Street-TIB 2018 4th Street	0.00	0.00	0.00	0.00	311,038.00	0.00	
336 00 71 00 Street-Multimodal Transp.	0.00	2,476.22	2,565.26	2,617.44	3,497.00	3,457.00	Based on MRSC budget document
336 00 87 00 Street-Fuel Tax	50,572.75	52,233.11	52,843.39	44,955.04	53,865.00	51,904.00	Based on MRSC budget document
330 State Generated Revenues	67,692.45	297,123.05	538,206.81	425,146.33	720,281.00	55,361.00	
361 11 40 00 Street-Investment Interest	307.08	237.57	0.00	0.00	0.00	0.00	
367 11 01 01 Street-BPAC Donations	256.50	0.00	0.00	0.00	0.00	0.00	
369 10 42 00 Street-Sale Of Scrap And Junk	875.00	2,135.90	3,139.18	0.00	0.00	0.00	
369 91 01 01 Street-Other Misc Revenue	13,900.67	339.87	10,012.99	875.14	0.00	0.00	
360 Misc Revenues	15,339.25	2,713.34	13,152.17	875.14	0.00	0.00	
381 10 01 01 Interfund Loans Received	0.00	0.00	350,000.00	0.00	0.00	0.00	
380 Non Revenues	0.00	0.00	350,000.00	0.00	0.00	0.00	
395 20 00 01 Street-Ins. Rec. Capital Assets	0.00	17,248.00	0.00	0.00	0.00	0.00	
390 Other Revenues	0.00	17,248.00	0.00	0.00	0.00	0.00	
397 01 00 01 Street-Water Utility Taxes	89,736.81	92,962.48	93,768.26	0.00	0.00	0.00	
397 01 00 02 Street-WW Utility Taxes	50,461.10	52,489.70	53,725.42	0.00	0.00	0.00	
397 01 00 03 Street-Current Expense	0.00	0.00	23,565.00	0.00	0.00	0.00	
397 02 00 01 Street-Transfer From CE	0.00	0.00	0.00	14,833.33	17,800.00	0.00	
397 Interfund Transfers	140,197.91	145,452.18	171,058.68	14,833.33	17,800.00	0.00	

5 YEAR BUDGET COMPARISON

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101 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
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Tohomish/Snohomish Project

397 42 03 03	Street-Transfer From Street Const	0.00	16,382.52	0.00	0.00	0.00	0.00
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597	Interfund Transfers	0.00	16,382.52	0.00	0.00	0.00	0.00
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Total Tohomish/Snohomish Project:

		0.00	16,382.52	0.00	0.00	0.00	0.00
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TOTAL REVENUES:

		385,097.18	691,201.47	1,110,525.99	833,587.46	1,248,178.00	427,791.00
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542 30 10 00	Street-Salaries	37,973.02	67,935.89	79,278.57	95,523.88	114,143.00	113,932.00
542 30 11 00	Street-Salaries/OT	794.84	1,948.89	3,363.30	805.79	2,518.00	0.00
542 30 20 00	Street-Benefits	10,936.73	20,467.78	24,599.58	43,924.41	56,706.00	55,964.00
542 30 21 00	Street-Benefits/OT	168.50	419.87	758.15	192.18	280.00	0.00
542 30 23 00	Street-Uniforms & Safety Gear	726.76	993.01	375.27	239.29	500.00	500.00
542 30 31 01	Street-Office & Building Supplies	1,330.74	526.10	531.22	405.61	600.00	600.00
542 30 31 02	Street-Janitorial Supplies	342.72	413.11	748.72	460.26	600.00	600.00
542 30 31 04	Street-Construction Supplies	6,326.22	9,565.53	6,054.77	5,280.92	10,000.00	10,000.00
542 30 31 05	Street-Pipe, Valves, Fitting	0.00	18.26	0.00	389.65	0.00	0.00
542 30 31 06	Street-Utility Locate Supplies	0.00	0.00	0.00	15.46	100.00	0.00
542 30 31 07	Street-Painting Supplies	1,268.47	1,678.17	787.70	2,616.72	5,000.00	5,000.00
542 30 31 08	Street-Veh/Equip Rep/Maint Supplies	6,781.40	4,815.79	4,287.45	4,376.91	7,000.00	7,000.00
542 30 31 09	Street-Street Signs	0.00	226.02	997.87	1,949.74	0.00	2,000.00
542 30 31 10	Street-BPAC Supplies	0.00	347.24	0.00	0.00	0.00	0.00
542 30 32 00	Street-Gas/Oil/Diesel/Lubric	4,722.63	3,351.16	4,136.20	5,170.42	5,000.00	5,200.00
542 30 35 01	Street-Shop Equip. & Tool	549.02	588.39	3,087.37	527.39	3,000.00	3,000.00
542 30 41 03	Street-Engineering Services	3,960.00	1,560.00	5,512.50	2,333.50	0.00	10,000.00
542 30 41 04	Street-Contractual Services	14,214.41	2,893.74	4,715.01	3,850.51	5,000.00	5,000.00
542 30 41 10	Street-Leg Fee To CE Fund	21,739.39	37,104.77	74,903.04	4,952.67	7,429.00	7,770.00
542 30 41 11	Street-Finance Fee To CE Fund	0.00	0.00	0.00	62,732.00	94,098.00	9,271.00
542 30 41 12	Street-HR Fee To CE Fund	0.00	0.00	0.00	3,901.33	5,852.00	6,262.00
542 30 42 01	Street-Com-CenturyLink	311.89	144.33	11.59	334.43	0.00	400.00
542 30 42 03	Street-Com-A&T Cell Phone	488.20	572.98	449.79	368.12	500.00	500.00
542 30 42 04	Street-Com-Charter	562.63	1,099.62	1,140.83	931.31	1,140.00	1,320.00
542 30 43 00	Street-Travel & Training	1,708.06	109.61	556.85	656.17	500.00	800.00
542 30 44 00	Street-Advertising	425.16	142.52	260.36	650.30	290.00	700.00
542 30 45 00	Street-Equipment Rental	18,332.26	668.56	4,186.01	29.02	5,000.00	5,000.00
542 30 47 01	Street-Utilities	1,415.18	1,509.29	705.93	1,165.94	0.00	1,388.00
542 30 48 01	Street-Bldg/Grnd Repair/Maint. Services	625.51	306.08	868.51	7,290.86	1,000.00	2,500.00
542 30 48 03	Street-Veh/Eq Repair/Maint Services	2,571.06	1,699.56	538.43	885.43	1,000.00	1,000.00

Legal services
Based on 2018 fees

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101 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	2019 Comment
542 30 48 04 Street-Tires/Tire Repair/Maint Services	248.58	0.00	1,961.87	535.00	1,000.00	1,000.00	
542 30 49 00 Street-Other Misc Expenses	78.56	250.00	430.00	163.22	0.00	200.00	Bridge tolls
542 30 49 01 Street-Dues & Subscriptions	851.56	500.00	883.80	804.50	1,000.00	800.00	Regional Transportation Dues
542 30 49 03 Street-Laundry Services	1,161.95	801.58	250.57	250.77	300.00	300.00	
542 63 47 00 Street-Street Lights	31,659.69	34,123.34	31,708.75	12,170.50	20,000.00	15,000.00	
542 65 45 00 Street-Parking Lot Lease-Masonic Lodge	1,200.00	1,100.00	1,725.00	1,750.00	2,100.00	2,100.00	
594 42 70 00 Street-Capital Lease-Principal	2,048.57	3,936.25	3,438.81	3,962.47	6,969.00	3,994.00	
594 42 80 00 Street-Capital Lease-Interest	351.56	521.10	332.80	268.62	461.00	121.00	
542 40 10 00 Street-Storm Salaries	998.45	5,840.81	5,047.72	4,012.39	0.00	0.00	Stormwater salaries are no longer being calculated separately as we do not have a stormwater department
542 40 11 00 Street-Storm Salaries/OT	10.01	0.00	15.25	0.00	0.00	0.00	
542 40 20 00 Street-Storm Benefits	224.17	2,136.34	2,053.05	1,648.71	0.00	0.00	
542 40 21 00 Street-Storm Benefits/OT	2.08	0.00	3.40	0.00	0.00	0.00	
040 Storm Drainage	1,234.71	7,977.15	7,119.42	5,661.10			
542 Streets - Maintenance	177,410.98	210,315.69	270,706.04	277,526.40	359,086.00	279,222.00	
581 20 00 00 Street-CE IF Loan Repayment	0.00	0.00	0.00	0.00	351,004.00	0.00	
580 Non Expenditures	0.00	0.00	0.00	0.00	351,004.00	0.00	
594 42 61 00 Street-Land Acquisition	2,085.00	0.00	0.00	0.00	0.00	0.00	
594 42 63 00 Street-Capital Improvements	17,236.37	11,680.02	0.00	0.00	0.00	0.00	
594 42 63 14 Street-Tohomish Project	2,848.75	0.00	0.00	0.00	0.00	0.00	
594 42 63 17 Streets-Safe Routes To School	3,462.00	394,595.12	-3,074.73	0.00	0.00	0.00	
594 42 63 18 Streets-Relight WA	0.00	8,916.07	5,933.00	77,442.62	77,443.00	0.00	
594 42 63 19 Streets-2017 Lincoln St. Project	0.00	0.00	556,072.63	23,524.28	23,525.00	0.00	
594 42 63 21 Street-2017 Main & Estes Overlay	0.00	0.00	81,172.95	0.00	0.00	0.00	
594 42 63 22 Street-2017 Emergency Pothole Repair	0.00	0.00	322.50	0.00	0.00	0.00	
594 42 63 24 Streets-2018 4th Street Construction	0.00	0.00	0.00	177,798.32	0.00	0.00	
594 42 64 00 Street-Machinery & Equip.	1,330.07	47,689.66	0.00	26,144.98	35,000.00	0.00	
594 42 64 01 Street-Fixed Assets > \$250	4,162.99	0.00	0.00	0.00	0.00	0.00	
595 10 00 01 Street-2018 Wyers Engineering	0.00	0.00	0.00	0.00	2,396.00	0.00	
595 10 00 02 Street-2018 4th Street Engineering	0.00	0.00	0.00	42,940.75	75,556.00	0.00	
595 30 00 01 Street-2018 Wyers Construction	0.00	0.00	0.00	0.00	37,150.00	0.00	
595 30 00 02 Street-2018 4th Street Construction	0.00	0.00	0.00	0.00	251,853.00	0.00	
595 30 00 03 Street-2018 2nd Street Construction	0.00	0.00	0.00	31,885.35	0.00	0.00	

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101 Street Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 Capital Expenditures	31,125.18	462,880.87	640,426.35	379,736.30	502,923.00	0.00	
508 80 00 42 Street-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	35,165.00	148,569.00	
999 Ending Balance	0.00	0.00	0.00	0.00	35,165.00	148,569.00	
TOTAL EXPENDITURES:	208,235.16	673,196.56	911,132.39	657,262.70	1,248,178.00	427,791.00	
FUND GAIN/LOSS:	176,862.02	18,004.91	199,393.60	176,324.76	0.00	0.00	

5 YEAR BUDGET COMPARISON

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107 Pool Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Pool							
308 10 01 13 Pool-Beg Balance	118,192.39	101,774.47	26,772.19	22,084.94	22,085.00	0.00	
308 Beginning Balances	118,192.39	101,774.47	26,772.19	22,084.94	22,085.00	0.00	
311 10 00 02 Pool-Property Taxes	52,751.92	46,853.16	34,258.07	32,810.39	61,926.00	0.00	
310 General Revenues	52,751.92	46,853.16	34,258.07	32,810.39	61,926.00	0.00	
367 11 00 02 Pool-Donations	0.00	750.00	1,778.00	0.00	0.00	0.00	
367 11 00 07 Pool-Banners	1,925.00	1,575.00	2,730.00	2,205.00	2,730.00	0.00	
020 Pool	1,925.00	2,325.00	4,508.00	2,205.00	2,730.00		
339 Grants/Donations	1,925.00	2,325.00	4,508.00	2,205.00	2,730.00	0.00	
347 30 00 10 Pool-Entrance Fees	18,452.50	20,737.50	22,475.85	17,796.00	22,476.00	0.00	
347 30 00 11 Pool-Pass Fees	5,645.00	4,040.00	7,302.80	6,869.70	7,303.00	0.00	
347 30 00 12 Pool-Rental Fees	4,341.50	2,293.00	3,352.00	1,668.00	3,352.00	0.00	
347 60 00 00 Pool-Lesson Fees	13,132.00	10,954.00	10,965.00	9,031.50	10,965.00	0.00	
362 80 00 01 Pool-Ice Cream	1,273.00	1,586.00	1,692.00	1,837.00	1,692.00	0.00	
362 80 00 02 Pool-Other Concessions	413.00	362.00	386.00	948.00	386.00	0.00	
347 Pool Services	43,257.00	39,972.50	46,173.65	38,150.20	46,174.00	0.00	
369 91 01 07 Pool-Other Misc. Revenue	466.83	345.11	373.85	1.44	374.00	0.00	
360 Misc Revenues	466.83	345.11	373.85	1.44	374.00	0.00	
397 07 00 01 Pool-Transfer From CE	0.00	45,000.00	140,114.00	38,323.00	38,323.00	0.00	
397 Interfund Transfers	0.00	45,000.00	140,114.00	38,323.00	38,323.00	0.00	
Total Pool:	216,593.14	236,270.24	252,199.76	133,574.97	171,612.00	0.00	
TOTAL REVENUES:	216,593.14	236,270.24	252,199.76	133,574.97	171,612.00	0.00	
Pool							
576 20 31 11 Pool-Fundraising Supplies	0.00	0.00	4.06	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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107 Pool Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
576 Park Facilities	0.00	0.00	4.06	0.00	0.00	0.00	
576 20 10 00 Pool-Salaries	50,698.14	60,066.73	65,083.27	63,163.86	80,106.00	0.00	
576 20 11 00 Pool-Salaries/OT	264.40	3,527.72	3,480.03	1,084.12	452.00	0.00	
576 20 20 00 Pool-Benefits	7,627.39	9,668.29	11,556.25	14,903.29	19,918.00	0.00	
576 20 21 00 Pool-Benefits/OT	53.40	464.27	422.65	127.54	51.00	0.00	
576 20 23 00 Pool-Uniforms & Safety Gear	369.50	457.57	113.16	104.93	300.00	0.00	
576 20 31 01 Pool-Office Supplies	342.32	251.64	359.62	1,444.08	360.00	0.00	
576 20 31 02 Pool-Janitorial Supplies	30.64	442.95	13.61	100.92	150.00	0.00	
576 20 31 03 Pool-Chemical & Lab Supplies	1,618.45	4,499.90	3,811.67	2,117.49	4,500.00	0.00	
576 20 31 04 Pool-First Aid Supplies	307.78	149.20	182.25	90.68	200.00	0.00	
576 20 31 05 Pool-Ice Cream Supplies	675.12	884.62	815.64	547.01	850.00	0.00	
576 20 31 06 Pool-Drink Supplies	21.27	0.00	16.14	230.10	50.00	0.00	
576 20 31 07 Pool-Snack Supplies	17.85	8.99	86.36	132.46	100.00	0.00	
576 20 31 08 Pool-Goggles & Diapers	0.00	10.31	9.30	0.00	150.00	0.00	
576 20 31 09 Pool-Lesson Supplies	181.49	0.00	0.00	0.00	0.00	0.00	
576 20 31 10 Pool-Building/Equip Rep/Maint Supplies	9,630.38	2,235.10	1,084.24	289.86	2,000.00	0.00	
576 20 41 01 Pool-Contractual Services	25,218.50	108,463.97	114,374.16	15,805.05	36,000.00	0.00	
576 20 43 00 Pool-Travel & Training	480.00	1,661.22	4,249.84	466.50	500.00	0.00	
576 20 44 00 Pool-Advertising	1,066.71	1,258.36	930.20	505.20	1,100.00	0.00	
576 20 47 01 Pool-Utilities-PUD	2,139.00	2,957.24	2,701.42	2,124.87	3,000.00	0.00	
576 20 47 02 Pool-Utilities-NW Natural	1,100.83	3,216.90	1,616.32	1,427.27	2,000.00	0.00	
576 20 47 03 Pool-Utilities-City Of WS	6,977.91	6,434.52	8,938.35	5,406.65	9,500.00	0.00	
576 20 47 04 Pool-Utilities-Refuse	72.61	0.00	119.69	99.66	125.00	0.00	
576 20 48 01 Pool-Bldg/Grnd Repair/Maint Services	178.33	276.32	1,159.88	0.00	0.00	0.00	
576 20 48 03 Pool-Eq Repair/Maint Services	91.11	0.00	5,980.76	5,385.81	7,000.00	0.00	
576 20 49 00 Pool-Other Misc Expenses	0.00	34.30	0.00	86.86	0.00	0.00	
576 20 49 02 Pool-Postage & Permits	186.00	193.35	186.00	0.00	200.00	0.00	
576 20 53 00 Pool-External Taxes	2,324.77	2,313.10	2,819.95	2,018.76	3,000.00	0.00	
594 76 62 02 Pool-Bldg Improv.	3,144.77	21.48	0.00	0.00	0.00	0.00	
577 Pool	114,818.67	209,498.05	230,110.76	117,662.97	171,612.00	0.00	
Total Pool:	114,818.67	209,498.05	230,114.82	117,662.97	171,612.00	0.00	
TOTAL EXPENDITURES:	114,818.67	209,498.05	230,114.82	117,662.97	171,612.00	0.00	
FUND GAIN/LOSS:	101,774.47	26,772.19	22,084.94	15,912.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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108 Municipal Capital Imp Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 01 08 MCI-Rsvd. Beg. Balance	265,349.04	301,450.86	181,216.03	93,386.92	93,387.00	150,908.00	Using 2018 projected ending balance with proposed 2018 adjustment to transfer from Current Expense. Moving \$246,775 to General Fund Reserve instead of MCI and not doing any city hall improvements in 2018
308 Beginning Balances	265,349.04	301,450.86	181,216.03	93,386.92	93,387.00	150,908.00	
318 34 00 00 MCI-Real Estate Excise Taxes	47,749.43	65,808.10	57,201.20	47,787.82	57,202.00	56,791.00	Based on 2018 revenue to date and projections
310 General Revenues	47,749.43	65,808.10	57,201.20	47,787.82	57,202.00	56,791.00	
361 11 95 00 MCI-Investment Interest	961.59	878.93	996.48	962.22	997.00	1,208.00	Based on 2018 revenue to date and projections
360 Misc Revenues	961.59	878.93	996.48	962.22	997.00	1,208.00	
397 08 00 00 MCI-Transfer From CE	0.00	141,571.10	97,978.66	234,795.81	281,755.00	0.00	
397 Interfund Transfers	0.00	141,571.10	97,978.66	234,795.81	281,755.00	0.00	
TOTAL REVENUES:	314,060.06	509,708.99	337,392.37	376,932.77	433,341.00	208,907.00	
594 14 62 01 MCI-City Hall Remodel	12,609.20	328,492.96	64,223.63	16,137.59	16,138.00	0.00	
594 14 62 03 MCI-Police Dept. Remodel	0.00	0.00	179,781.82	2,897.52	18,543.00	0.00	
594 14 62 04 MCI-City Hall Archive Room	0.00	0.00	0.00	0.00	30,000.00	0.00	
594 14 62 05 MCI-City Hall Exterior	0.00	0.00	0.00	0.00	50,000.00	0.00	
594 Capital Expenditures	12,609.20	328,492.96	244,005.45	19,035.11	114,681.00	0.00	
508 10 00 08 MCI-Rsvd Ending Balance	0.00	0.00	0.00	0.00	318,660.00	208,907.00	
999 Ending Balance	0.00	0.00	0.00	0.00	318,660.00	208,907.00	
TOTAL EXPENDITURES:	12,609.20	328,492.96	244,005.45	19,035.11	433,341.00	208,907.00	
FUND GAIN/LOSS:	301,450.86	181,216.03	93,386.92	357,897.66	0.00	0.00	

5 YEAR BUDGET COMPARISON

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110 Fire Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
334 03 10 04 Fire Res-DOE Radio Grant 2018	0.00	0.00	0.00	0.00	188,000.00	0.00	
530 State Generated Revenues	0.00	0.00	0.00	0.00	188,000.00	0.00	
Fire							
308 10 01 10 Fire Res-Rsvd. Beg. Balance	86,548.64	125,601.47	171,944.92	199,194.15	199,195.00	202,821.00	Based on current projected 2018 ending balance
308 Beginning Balances	86,548.64	125,601.47	171,944.92	199,194.15	199,195.00	202,821.00	
311 10 01 10 Fire Res-Annexation Taxes	0.00	7,881.01	0.00	0.00	0.00	0.00	
310 General Revenues	0.00	7,881.01	0.00	0.00	0.00	0.00	
334 02 32 00 Fire Res-DNR Grant	0.00	0.00	0.00	12,000.00	0.00	0.00	
334 03 10 03 Fire Res-DOE SCBA Grant	0.00	0.00	90,000.00	0.00	0.00	0.00	
530 State Generated Revenues	0.00	0.00	90,000.00	12,000.00	0.00	0.00	
361 11 11 00 Fire Res-Invest Int.	680.31	592.98	1,655.53	1,318.76	1,655.00	1,759.00	Based on 2018 revenue to date and projections
361 40 00 34 Fire Reserve-CE IF Loan Interest	9.52	0.00	0.00	0.00	0.00	0.00	
367 11 00 06 Fire Res-BNSF Foundation Grant	0.00	10,000.00	10,000.00	0.00	0.00	0.00	
367 11 22 00 Fire Res-Donations	460.00	750.00	15,839.00	300.00	300.00	0.00	
360 Misc Revenues	1,149.83	11,342.98	27,494.53	1,618.76	1,955.00	1,759.00	
381 20 00 34 Fire Reserve-CE IF Loan Principal	1,903.00	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	1,903.00	0.00	0.00	0.00	0.00	0.00	
397 22 00 01 Fire Reserve-Transfer From GF	36,000.00	77,000.00	0.00	104,232.50	125,079.00	0.00	
397 Interfund Transfers	36,000.00	77,000.00	0.00	104,232.50	125,079.00	0.00	
Total Fire:	125,601.47	221,825.46	289,439.45	317,045.41	326,229.00	204,580.00	
TOTAL REVENUES:	125,601.47	221,825.46	289,439.45	317,045.41	514,229.00	204,580.00	
594 22 64 11 Fire Res-Radios DOE Grant	0.00	0.00	0.00	162,256.06	188,000.00	0.00	
594 Capital Expenditures	0.00	0.00	0.00	162,256.06	188,000.00	0.00	

5 YEAR BUDGET COMPARISON

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110 Fire Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Fire							
594 22 64 10 Fire Res-Equipment	0.00	49,880.54	90,245.30	123,407.59	123,408.00	0.00	
594 Capital Expenditures	0.00	49,880.54	90,245.30	123,407.59	123,408.00	0.00	
508 10 00 10 Fire Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	202,821.00	204,580.00	
999 Ending Balance	0.00	0.00	0.00	0.00	202,821.00	204,580.00	
Total Fire:	0.00	49,880.54	90,245.30	123,407.59	326,229.00	204,580.00	
TOTAL EXPENDITURES:	0.00	49,880.54	90,245.30	285,663.65	514,229.00	204,580.00	
FUND GAIN/LOSS:	125,601.47	171,944.92	199,194.15	31,381.76	0.00	0.00	

5 YEAR BUDGET COMPARISON

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112 General Fund Reserve

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 01 12 General Fund Reserve-Beginning Balance	322,914.66	234,166.55	254,981.92	275,891.65	275,892.00	632,735.00	Based on current 2018 projected ending balance plus \$246,775 being transferred to General Fund Reserve from Current Expense instead of to MCI
308 Beginning Balances	322,914.66	234,166.55	254,981.92	275,891.65	275,892.00	632,735.00	
361 11 12 00 GF Reserve-Invest Int.	605.10	459.37	909.73	724.66	1,065.00	966.00	Based on 2018 revenue to date and projections
361 40 00 84 GF Reserve-Water Loan Int.	479.17	2,000.00	2,000.00	0.00	2,000.00	2,000.00	
369 91 01 12 GF Reserve-Misc. Revenue	167.62	356.00	0.00	0.00	0.00	0.00	
360 Misc Revenues	1,251.89	2,815.37	2,909.73	724.66	3,065.00	2,966.00	
381 20 00 84 GF Reserve-Water Loan Repayment	230,000.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	
380 Non Revenues	230,000.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	
397 12 00 00 GF-Transfer From CE	0.00	0.00	0.00	83,333.31	100,000.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	83,333.31	100,000.00	0.00	
TOTAL REVENUES:	554,166.55	254,981.92	275,891.65	359,949.62	396,957.00	653,701.00	
581 10 00 19 GF Reserve-IF Loan Transfer To Water Const	320,000.00	0.00	0.00	0.00	0.00	0.00	
580 Non Expenditures	320,000.00	0.00	0.00	0.00	0.00	0.00	
594 18 64 01 GF Reserve- Computer Equipment	0.00	0.00	0.00	9,226.45	10,997.00	0.00	
594 18 64 02 GF Reserve - Council/Fire Hall - Flooring	0.00	0.00	0.00	0.00	0.00	20,000.00	Replace flooring in fire hall training room and council room
594 18 64 03 GF Reserve - Council/Fire Hall -	0.00	0.00	0.00	0.00	0.00	10,000.00	Replace decking at Council Room/Fire Hall
594 18 64 04 GF Reserve - Council Room Chair Replacement	0.00	0.00	0.00	0.00	0.00	5,000.00	Replace chairs in council room
594 18 64 05 GF Reserve - City Hall Improvements	0.00	0.00	0.00	0.00	0.00	200,000.00	\$100,000 addition and \$100,000 exterior improvements for city hall
594 42 64 05 GF Reserve - Street Vehicles	0.00	0.00	0.00	0.00	0.00	98,370.00	\$31,703 street share of utility truck with crane and \$66,667 street share of dump truck
594 Capital Expenditures	0.00	0.00	0.00	9,226.45	10,997.00	333,370.00	

5 YEAR BUDGET COMPARISON

City Of White Salmon
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112 General Fund Reserve

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed Comment
508 10 01 12 GF Reserve-Ending Balance	0.00	0.00	0.00	0.00	385,960.00	320,331.00
999 Ending Balance	0.00	0.00	0.00	0.00	385,960.00	320,331.00

TOTAL EXPENDITURES:

320,000.00 0.00 0.00 9,226.45 396,957.00 653,701.00

FUND GAIN/LOSS:

234,166.55 254,981.92 275,891.65 350,723.17 0.00 0.00

5 YEAR BUDGET COMPARISON

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121 Police Vehicle Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Police							
308 10 01 21 Police Vehicle Reserve-Rsvd. Beg. Balance	128,147.66	129,231.23	177,331.65	136,606.81	136,607.00	168,843.00	Based on current 2018 projected ending cash balance
308 Beginning Balances	128,147.66	129,231.23	177,331.65	136,606.81	136,607.00	168,843.00	
397 21 00 01 PVR-Transfer From CE	81,000.00	88,000.00	0.00	64,363.31	77,236.00	0.00	
397 Interfund Transfers	81,000.00	88,000.00	0.00	64,363.31	77,236.00	0.00	
Total Police:	209,147.66	217,231.23	177,331.65	200,970.12	213,843.00	168,843.00	
TOTAL REVENUES:	209,147.66	217,231.23	177,331.65	200,970.12	213,843.00	168,843.00	
Police							
594 21 64 03 PVR-Vehicles & Equipment	79,916.43	39,899.58	40,724.84	36,911.59	45,000.00	50,000.00	
594 Capital Expenditures	79,916.43	39,899.58	40,724.84	36,911.59	45,000.00	50,000.00	
508 10 00 21 Police Vehicle Reserve-Rsvd Ending Balance	0.00	0.00	0.00	0.00	168,843.00	118,843.00	
999 Ending Balance	0.00	0.00	0.00	0.00	168,843.00	118,843.00	
Total Police:	79,916.43	39,899.58	40,724.84	36,911.59	213,843.00	168,843.00	
TOTAL EXPENDITURES:	79,916.43	39,899.58	40,724.84	36,911.59	213,843.00	168,843.00	
FUND GAIN/LOSS:	129,231.23	177,331.65	136,606.81	164,058.53	0.00	0.00	

5 YEAR BUDGET COMPARISON

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200 Unlimited Go Bond Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 02 00 GO Bond-Rsvd. Beg. Balance	8,712.88	10,003.58	15,701.13	17,668.26	17,669.00	17,669.00	Based on current 2018 projected ending cash balance
308 Beginning Balances	8,712.88	10,003.58	15,701.13	17,668.26	17,669.00	17,669.00	
311 10 02 00 GO Bond-Property Taxes	91,462.31	95,684.01	2,083.83	119.75	0.00	0.00	
310 General Revenues	91,462.31	95,684.01	2,083.83	119.75	0.00	0.00	
361 11 19 00 GO Bond-Investment Interest	42.03	28.54	9.88	0.00	0.00	0.00	
360 Misc Revenues	42.03	28.54	9.88	0.00	0.00	0.00	
TOTAL REVENUES:	100,217.22	105,716.13	17,794.84	17,788.01	17,669.00	17,669.00	
591 22 71 00 GO Bond-Principal	80,000.00	85,000.00	0.00	0.00	0.00	0.00	
592 22 83 00 GO Bond-Interest	9,735.00	5,015.00	0.00	0.00	0.00	0.00	
592 22 84 00 GO Bond-Admin Costs	478.64	0.00	126.58	0.00	0.00	0.00	
591 Debt Service	90,213.64	90,015.00	126.58	0.00	0.00	0.00	
508 10 00 00 GO Bond-Rsvd Ending Balance	0.00	0.00	0.00	0.00	17,669.00	17,669.00	
999 Ending Balance	0.00	0.00	0.00	0.00	17,669.00	17,669.00	
TOTAL EXPENDITURES:	90,213.64	90,015.00	126.58	0.00	17,669.00	17,669.00	
FUND GAIN/LOSS:	10,003.58	15,701.13	17,668.26	17,788.01	0.00	0.00	

5 YEAR BUDGET COMPARISON

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302 Street Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 03 02 Street Const-Beg. Balance	0.00	42,667.22	0.00	0.00	0.00	0.00	
308 Beginning Balances	0.00	42,667.22	0.00	0.00	0.00	0.00	

Tohomish/Snohomish Project

334 03 82 20 Street Const.-Tohomish TIB	549,032.10	0.00	0.00	0.00	0.00	0.00	
330 State Generated Revenues	549,032.10	0.00	0.00	0.00	0.00	0.00	

Total Tohomish/Snohomish Project:

TOTAL REVENUES:	549,032.10	42,667.22	0.00	0.00	0.00	0.00	
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Tohomish/Snohomish Project

594 42 63 20 Street Const.-Tohomish TIB	506,364.88	26,284.70	0.00	0.00	0.00	0.00	
594 Capital Expenditures	506,364.88	26,284.70	0.00	0.00	0.00	0.00	
597 42 03 03 Street Const-Transfer To Street	0.00	16,382.52	0.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	16,382.52	0.00	0.00	0.00	0.00	

Total Tohomish/Snohomish Project:

TOTAL EXPENDITURES:	506,364.88	42,667.22	0.00	0.00	0.00	0.00	
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FUND GAIN/LOSS:

42,667.22 0.00 0.00 0.00 0.00

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307 New Pool Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Pool							
308 10 03 07 New Pool-Rsvd. Beg. Balance	0.00	0.00	0.00	503.96	504.00	2,564.00	Using current 2018 actual ending cash balance versus projected (actual is now greater than projected with no expenditures in this fund)
308 Beginning Balances	0.00	0.00	0.00	503.96	504.00	2,564.00	
367 11 03 07 New Pool-Donations	0.00	0.00	503.96	2,060.00	350.00	0.00	
360 Misc Revenues	0.00	0.00	503.96	2,060.00	350.00	0.00	
Total Pool;	0.00	0.00	503.96	2,563.96	854.00	2,564.00	
TOTAL REVENUES:	0.00	0.00	503.96	2,563.96	854.00	2,564.00	
Pool							
508 10 03 07 New Pool-Ending Balance	0.00	0.00	0.00	0.00	854.00	2,564.00	
999 Ending Balance	0.00	0.00	0.00	0.00	854.00	2,564.00	
Total Pool;	0.00	0.00	0.00	0.00	854.00	2,564.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	854.00	2,564.00	
FUND GAIN/LOSS:	0.00	0.00	503.96	2,563.96	0.00	0.00	

5 YEAR BUDGET COMPARISON

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401 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 04 01 Water-Unrsvd. Beg. Balance	207,775.36	241,327.10	159,929.45	338,876.88	338,877.00	309,591.00	Based on current 2018 projected ending cash balance
508 Beginning Balances	207,775.36	241,327.10	159,929.45	338,876.88	338,877.00	309,591.00	
334 03 10 00 Water-DOE ASR Grant G0900235	225,038.32	46,993.63	39,624.52	0.00	0.00	0.00	
334 03 10 02 Water-DOE WS Reliability Grant	0.00	10,071.64	59,881.16	5,000.00	0.00	0.00	
334 04 20 02 Water-Com. Energy Eff. Grant	0.00	0.00	0.00	93,965.82	0.00	0.00	
330 State Generated Revenues	225,038.32	57,065.27	99,505.68	98,965.82	0.00	0.00	
343 40 00 01 Water-Water Sales	1,495,613.47	1,549,374.54	1,563,206.72	1,463,640.29	1,624,957.00	1,660,649.00	Based on 2017/2018 consumption and 2019 water rates
343 40 00 02 Water-Other Fees & Charges	10,799.74	10,205.75	12,562.00	7,425.80	13,055.00	8,646.00	Lower shut off fees
367 00 40 03 Water-Water Connections	55,831.00	128,868.11	230,982.31	164,029.76	55,000.00	80,000.00	Conservative estimated - housing starts are expected to slow in 2019/2020.
340 Charges For Services	1,562,244.21	1,688,448.40	1,806,751.03	1,635,095.85	1,693,012.00	1,749,295.00	
359 90 00 00 Water-Late Charges	13,400.00	12,810.00	13,450.00	11,748.81	13,450.00	12,600.00	Based on 2018 charges to date.
361 11 34 02 Water-Investment Interest	1,011.74	380.87	990.87	1,094.10	991.00	1,203.00	Based on investment interest to date.
361 40 00 31 Water-CE IF Loan Interest	74.13	0.00	0.00	0.00	0.00	0.00	
369 10 34 00 Water-Sale Of Scrap And Junk	2,001.01	4,063.85	6,685.28	206.33	0.00	0.00	
369 91 04 01 Water-Other Misc Revenue	9,580.21	4,892.76	3,472.87	852.44	0.00	0.00	
360 Misc Revenues	26,067.09	22,147.48	24,599.02	13,901.68	14,441.00	13,803.00	
381 20 00 31 Water-CE IF Loan Principal	14,825.71	0.00	0.00	0.00	0.00	0.00	
391 84 63 13 Water-Loan For Main St/Simmons Rd Project	492,137.40	43,892.12	0.00	0.00	0.00	0.00	
380 Non Revenues	506,963.11	43,892.12	0.00	0.00	0.00	0.00	
395 20 00 34 Water-Ins. Rec. Capital Asset	17,562.08	320.58	0.00	0.00	0.00	0.00	
390 Other Revenues	17,562.08	320.58	0.00	0.00	0.00	0.00	
397 34 04 21 Water-Transfer From Water Const	0.00	1,780.83	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	1,780.83	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	2,945,650.17	2,054,981.78	2,090,785.18	2,086,840.23	2,046,330.00	2,072,689.00	
534 80 10 00 Water-Salaries	285,208.65	258,409.43	243,347.58	213,950.19	264,106.00	314,167.00	
534 80 11 00 Water-Salaries/Overtime	10,270.46	6,524.81	7,802.74	6,961.23	6,636.00	0.00	

5 YEAR BUDGET COMPARISON

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401 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	2019 Comment
534 80 20 00 Water-Benefits	189,648.20	179,124.04	161,260.04	115,431.55	135,813.00	166,470.00	
534 80 21 00 Water-Benefits/Overtime	2,139.76	1,412.84	1,769.95	1,625.26	738.00	0.00	
534 80 23 00 Water-Uniforms & Safety Gear	886.42	1,185.81	424.51	261.47	1,300.00	1,300.00	
534 80 31 01 Water-Office & Building Supplies	3,268.25	1,724.01	3,791.90	1,215.59	3,791.00	3,791.00	
534 80 31 02 Water-Janitorial Supplies	1,268.64	498.67	748.71	590.28	800.00	800.00	
534 80 31 03 Water-Chemical & Lab Supply	22,335.30	18,263.07	18,185.73	11,149.17	12,600.00	12,600.00	
534 80 31 04 Water-Construction Supplies	4,820.56	7,034.19	5,397.50	1,114.01	5,400.00	5,400.00	
534 80 31 05 Water-Pipe, Valves, Fittings	32,402.48	31,699.39	24,910.71	21,359.76	25,000.00	0.00 25000	
534 80 31 06 Water-Utility Locate Supplies	4,123.96	130.24	159.44	179.14	175.00	175.00	
534 80 31 07 Water-Veh/Equip Rep/Maint Supplies	6,030.77	2,251.68	2,591.67	1,126.50	2,600.00	2,600.00	
534 80 32 00 Water-Gas/Oil/Diesel/Lubric	5,976.00	5,427.06	7,636.13	5,719.37	7,700.00	7,700.00	
534 80 35 01 Water-Shop Equipment & Tools	1,771.57	544.00	819.22	573.77	1,000.00	1,000.00	
534 80 35 02 Water-Other Equip. & Tools	700.88	6,017.85	9,491.11	458.93	2,000.00	2,000.00	
534 80 41 01 Water-Contractual Services	90,915.63	102,852.43	130,608.64	34,360.89	135,586.00	55,550.00	General engineering and legal counsel and \$5,550 for leak detection services
534 80 41 05 Water-ASR Phase II Professional Services	190,963.32	69,413.76	2,978.04	1,744.60	5,000.00	0.00	
534 80 41 06 Water-Utility Billing & CC Services	4,496.50	15,616.23	16,033.97	13,952.73	17,000.00	15,689.00	
534 80 41 07 Water-WS River Study	0.00	69,952.80	7,518.68	0.00	8,000.00	0.00	
534 80 41 10 Water-Legis Fee To CE Fund	98,991.92	129,517.98	125,550.63	4,769.33	7,154.00	7,482.00	Based on 2018 fees
534 80 41 11 Water-Finance Fee To CE Fund	0.00	0.00	0.00	77,232.67	115,849.00	103,007.00	
534 80 41 12 Water-HR Fee To CE Fund	0.00	0.00	0.00	9,164.00	13,746.00	17,716.00	
534 80 42 01 Water-Com-CenturyLink	5,900.50	6,242.28	6,744.36	4,664.37	6,800.00	5,572.00	
534 80 42 03 Water-Com-Other	33.86	34.36	36.72	39.33	34.00	34.00	
534 80 42 04 Water-Utility Locates	224.20	232.21	262.72	230.08	275.00	275.00	
534 80 42 06 Water-Com-A&T	1,889.41	1,646.70	1,122.64	890.85	996.00	1,078.00	
534 80 43 00 Water-Travel & Training	3,302.47	983.03	3,970.60	2,197.45	5,000.00	5,000.00	
534 80 44 00 Water-Advertising	1,156.77	171.74	346.97	190.05	350.00	350.00	
534 80 45 00 Water-Equipment Rental	879.03	733.41	192.84	655.75	2,500.00	2,500.00	
534 80 45 01 Water-Land Rental	2,510.00	0.00	1,255.00	0.00	1,255.00	1,255.00	
534 80 47 01 Water-Utilities-PUD	54,166.20	63,619.77	67,774.71	55,407.75	69,000.00	67,723.00	
534 80 47 02 Water-Utilities-NW Natural	569.73	548.15	794.03	470.18	800.00	800.00	
534 80 47 03 Water-Utilities-City Of WS	1,931.41	1,786.78	1,535.28	1,363.55	1,600.00	1,680.00	
534 80 47 04 Water-Utilities-Refuse	33.82	29.36	279.19	208.35	300.00	300.00	
534 80 48 01 Water-Bldg/Grnd Repair/Maint Services	2,022.14	7,899.25	2,391.18	1,692.54	2,500.00	2,500.00	
534 80 48 03 Water-Veh/Eq Repair/Maint Services	4,675.33	2,385.71	376.04	1,691.14	500.00	1,000.00	
534 80 48 04 Water-Tires/Tire Repair/Maint Services	0.00	0.00	394.04	535.00	0.00	700.00	
534 80 48 05 Water-Telemetry Repair/Maint Services	3,772.56	3,739.86	3,059.33	2,007.04	5,000.00	1,952.00	BIAS Software Agreement
534 80 48 06 Water-Computer Repair/Maint Services	1,039.45	267.58	1,751.15	1,757.66	2,000.00	1,952.00	BIAS Software Agreement
534 80 49 01 Water-Dues & Subscriptions	4,259.37	3,467.80	3,579.62	3,501.80	4,000.00	4,000.00	

5 YEAR BUDGET COMPARISON

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401 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
534 80 49 02 Water-Postage & Permits	45.59	34.67	43.22	60.61	100.00	100.00	
534 80 49 03 Water-Laundry Services	1,918.84	1,603.20	490.82	501.07	500.00	576.00	
534 80 49 04 Water-Miscellaneous	0.00	0.00	0.00	34.50	0.00	0.00	
534 80 49 05 Water-Misc Correction & Reimburse	0.00	0.00	0.77	19.48	0.00	0.00	
534 80 49 06 Water-Recording Fees	296.00	110.50	0.00	0.00	0.00	0.00	
534 80 53 00 Water-External Taxes	79,920.40	85,765.18	87,572.21	62,157.49	88,000.00	88,000.00	
534 80 53 01 Water-Property Taxes	874.51	859.90	847.61	35.91	32.00	36.00	
534 80 54 01 Water-Transfer To Street (6% Utility Tax)	89,736.81	92,962.48	93,768.26	68,891.25	97,498.00	99,639.00	
534 80 54 05 Water-Transfer To CE Utility Tax	179,473.61	185,924.95	187,536.54	143,873.06	194,995.00	199,278.00	
594 34 70 00 Water-Capital Lease-Principal	4,097.13	7,872.56	6,877.59	6,854.67	6,969.00	7,988.00	
594 34 80 00 Water-Capital Lease-Interest	703.10	1,042.17	665.64	458.82	461.00	242.00	
534 Water Utilities	1,401,651.51	1,377,563.89	1,244,695.98	883,330.19	1,263,459.00	1,211,977.00	
581 20 00 84 Water-Gen Gov Res Principal	0.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	Repayment of interfund loan
580 Non Expenditures	0.00	18,000.00	18,000.00	0.00	18,000.00	18,000.00	
591 34 78 01 Water-Principal, SRF	179,174.20	179,174.21	179,174.20	179,174.20	179,175.00	179,175.00	
591 34 78 02 Water-Principal, PWTF	32,142.86	32,142.85	32,142.86	0.00	0.00	0.00	
591 34 78 05 Water-Principal, DWSRF	0.00	28,353.83	28,353.83	0.00	28,354.00	28,354.00	
591 34 78 06 DNR Easement-Principal	0.00	0.00	0.00	13,277.80	17,262.00	13,278.00	
592 18 82 84 Water-Gen Gov Res Interest	0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	
592 34 83 01 Water-SRF Interest	26,876.13	22,396.78	17,917.42	13,438.07	13,439.00	8,959.00	
592 34 83 02 Water-PWTF Interest	883.93	642.86	321.43	0.00	0.00	0.00	
592 34 83 05 Water-DWSRF Interest	0.00	6,892.31	5,387.22	0.00	5,104.00	4,821.00	
592 34 83 06 DNR Easement-Interest	0.00	0.00	0.00	3,983.34	3,984.00	3,187.00	
591 Debt Service	239,077.12	271,602.84	265,296.96	209,873.41	249,318.00	239,774.00	
594 34 61 00 Water-Land Acquisition	0.00	10,000.00	17,000.00	0.00	0.00	0.00	
594 34 63 03 Water-Non-Bldg Improvements	9,668.27	43,944.90	16,160.83	0.00	0.00	0.00	
594 34 63 13 Water-Main St/Simmons Rd Improvements	515,792.40	11,335.10	0.00	0.00	0.00	0.00	
594 34 63 17 Water-Pressure Regulator-Simmons Road	58,022.02	0.00	0.00	0.00	0.00	0.00	
594 34 63 18 Water-NW Cherry Waterline	1,765.50	0.00	0.00	0.00	0.00	0.00	
594 34 63 27 Water-Commerce Energy Efficiency Grant	0.00	0.00	93,965.81	0.00	0.00	0.00	
594 34 64 00 Water-Meters & Vaults	6,009.34	10,379.53	0.00	0.00	60,000.00	0.00	
594 34 64 01 Water-Equipment	1,075.00	5,437.35	0.00	0.00	0.00	13,000.00	Funding to purchase turbidity meter - \$4,083, free/total/ph analyzer - \$3,850, portable turbidity meter - \$1,250, chlorine analyzer - \$3,492

5 YEAR BUDGET COMPARISON

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401 Water Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
594 34 64 06 Water-Vehicles	0.00	0.00	0.00	0.00	0.00	98,370.00	\$31,703 water share of utility truck with crane and \$66,667 water share of dump truck
594 34 64 09 Water-Computer Capital HW/SW	-96.35	0.00	0.00	839.59	1,035.00	0.00	
594 Capital Expenditures	592,236.18	81,096.88	127,126.64	839.59	61,035.00	111,370.00	
597 34 00 03 Water-Transfer To Water Bd Red	26,294.00	44,000.00	44,000.00	35,919.19	43,103.00	42,654.00	USDA and Capmark Principal and Interest Payments
597 34 04 08 Water-Transfer To Water Res.	0.00	50,000.00	0.00	0.00	0.00	0.00	
597 34 04 15 Water-Transfer To Water Bd Res	1,367.82	1,823.76	1,823.76	1,520.00	1,824.00	1,824.00	
597 34 04 18 Water-Transfer To WSLA Reserve	38,223.72	50,964.96	50,964.96	83,333.31	100,000.00	100,000.00	To purchase water meters
597 Interfund Transfers	65,885.54	146,788.72	96,788.72	120,772.50	144,927.00	144,478.00	
508 80 00 01 Water-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	309,591.00	347,090.00	
999 Ending Balance	0.00	0.00	0.00	0.00	309,591.00	347,090.00	

Tohomish/Snohomish Project

597 34 04 20 Water-Transfer To Water Const	5,472.73	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	5,472.73	0.00	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:	5,472.73	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	2,304,323.08	1,895,052.33	1,751,908.30	1,214,815.69	2,046,330.00	2,072,689.00	
FUND GAIN/LOSS:	241,327.09	159,929.45	338,876.88	872,024.54	0.00	0.00	

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402 Wastewater Collection Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 04 02 WW-Unrsvd. Beg. Balance	518,364.45	636,909.11	437,734.91	597,161.64	597,162.00	632,696.00	Based on current 2018 projected ending balance
308 Beginning Balances	518,364.45	636,909.11	437,734.91	597,161.64	597,162.00	632,696.00	
343 50 00 01 WW-Service Charge	841,018.33	874,828.37	895,747.95	804,119.59	941,577.00	1,242,973.00	Based on 2017/2018 usage and 2019 sewer rates
367 00 50 03 WW-Connections	22,795.16	34,734.80	66,407.88	42,000.00	40,000.00	20,000.00	Conservative estiamted. New housing starts are expected to slow in 2019/2020.
340 Charges For Services	863,813.49	909,563.17	962,155.83	846,119.59	981,577.00	1,262,973.00	
361 11 35 01 WW-Investment Interest	3,766.22	2,277.50	4,249.89	3,611.72	4,250.00	3,711.00	Based on 2018 investment interest to date.
361 40 00 32 WW-CE IF Loan Interest	15.20	0.00	0.00	0.00	0.00	0.00	
369 10 35 00 WW-Sale Of Scrap And Junk	1.01	0.00	1,023.20	206.32	0.00	0.00	
369 91 04 02 WW-Other Misc Revenue	5,638.43	253.71	1,743.19	68.32	0.00	0.00	
360 Misc Revenues	9,420.86	2,531.21	7,016.28	3,886.36	4,250.00	3,711.00	
381 20 00 32 WW-CE IF Loan Principal	3,039.45	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	3,039.45	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,394,638.25	1,549,003.49	1,406,907.02	1,447,167.59	1,582,989.00	1,899,380.00	
535 80 10 00 WW-Salaries	93,148.85	98,715.81	92,735.63	79,058.00	88,776.00	90,229.00	
535 80 11 00 WW-Salaries/OT	1,409.92	628.13	912.76	308.35	521.00	0.00	
535 80 20 00 WW-Benefits	34,356.04	37,039.82	38,293.01	31,203.27	41,199.00	44,295.00	
535 80 21 00 WW-Benefits/OT	290.17	132.42	189.13	64.66	58.00	0.00	
535 80 23 00 WW-Uniforms & Safety Gear	707.64	1,173.03	400.51	253.61	1,300.00	1,300.00	
535 80 31 01 WW-Office & Building Supplies	635.48	483.81	1,107.87	402.51	1,200.00	1,200.00	
535 80 31 02 WW-Janitorial Supplies	532.47	474.36	701.59	450.35	800.00	800.00	
535 80 31 03 WW-Chem & Lab Supplies	498.90	468.96	27.39	1,592.25	100.00	1,500.00	
535 80 31 04 WW-Const Supplies	268.26	613.54	876.82	173.22	1,000.00	1,000.00	
535 80 31 05 WW-Pipe, Valves, Fittings	1,377.84	406.21	-91.23	164.26	200.00	200.00	
535 80 31 06 WW-Utility Locate Supplies	4,030.03	0.00	118.14	60.32	150.00	150.00	
535 80 31 07 WW-Veh/Equip Rep/Maint Supplies	3,741.96	2,537.69	4,368.60	2,471.29	4,500.00	4,500.00	
535 80 32 00 WW-Gas/Oil/Diesel/Lubric	4,951.20	3,103.70	4,732.27	4,081.49	5,000.00	5,000.00	
535 80 35 01 WW-Shop Equipment & Tools	823.61	737.72	1,524.83	422.28	3,750.00	3,750.00	
535 80 35 02 WW-Other Equip. & Tools	0.00	0.00	2,012.73	0.00	0.00	0.00	
535 80 41 01 WW-Contractual Services	20,933.79	5,305.71	10,013.06	8,400.06	10,000.00	10,000.00	General engineering and legal counsel
535 80 41 06 WW-Utility Billing & CC Services	4,496.46	15,616.05	16,033.86	13,952.64	16,500.00	15,689.00	
535 80 41 10 WW-Legis Fee To CE Fund	45,462.41	61,092.67	59,815.59	3,485.33	5,228.00	5,468.00	Based on 2018 fees
535 80 41 11 WW-Finance Fee To CE Fund	0.00	0.00	0.00	43,484.00	65,226.00	74,131.00	

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535 80 41 12 WW-HR Fee To CE Fund	0.00	0.00	0.00	2,948.00	4,407.00	4,958.00	
535 80 42 01 WW-Com-CenturyLink	883.68	1,403.34	1,861.09	2,223.86	1,848.00	2,654.00	
535 80 42 03 WW-Com-Other	33.85	34.34	36.70	39.31	40.00	40.00	
535 80 42 04 WW-Utility Locates	224.13	232.17	262.65	230.02	300.00	270.00	
535 80 42 06 WW-Com-AT&T	497.54	781.03	580.75	457.91	600.00	555.00	
535 80 43 00 WW-Travel & Training	2,277.35	479.79	1,543.88	786.84	2,000.00	2,000.00	
535 80 44 00 WW-Advertising	586.97	113.34	372.52	288.60	400.00	400.00	
535 80 45 00 WW-Equipment Rental	333.30	277.29	74.06	0.00	500.00	500.00	
535 80 47 01 WW-Utilities-PUD	2,697.84	2,718.39	3,432.52	2,456.15	3,500.00	3,000.00	
535 80 47 02 WW-Utilities-NWNatural	1,131.10	1,117.48	1,373.18	947.18	1,400.00	1,300.00	
535 80 47 03 WW-Utilities-City Of WS	1,743.57	1,535.24	1,535.28	1,363.55	1,650.00	0.00 1650	
535 80 47 04 WW-Utilities-Refuse	208.77	256.81	279.22	208.36	300.00	0.00 250	
535 80 48 01 WW-Bldg/Gmd Repair/Maint Services	917.31	276.53	3,191.13	1,223.77	3,000.00	3,000.00	
535 80 48 02 WW-Radio Repair/Maint Services	12.59	0.00	0.00	0.00	0.00	0.00	
535 80 48 03 WW-Veh/Eq Repair/Maint Services	3,732.34	1,200.04	320.61	1,202.22	1,000.00	1,000.00	
535 80 48 04 WW-Tire Repair/Maint Services	0.00	0.00	394.04	651.28	400.00	700.00	
535 80 48 05 WW-Telemetry Repair/Maint	2,842.47	1,226.63	60.50	0.00	200.00	200.00	
535 80 48 06 WW-Computer Eq/Soft Maint Services	1,039.44	267.58	1,741.15	1,757.65	1,742.00	1,952.00	BIAS Software Agreement
535 80 49 01 WW-Dues & Subscriptions	386.56	87.00	448.82	20.00	500.00	500.00	
535 80 49 02 WW-Postage & Permits	44.00	23.34	0.00	60.60	100.00	100.00	
535 80 49 03 WW-Laundry Services	2,064.35	1,603.40	494.35	501.07	500.00	579.00	
535 80 49 04 WW-Miscellaneous	0.00	0.00	0.00	34.50	0.00	0.00	
535 80 49 05 WW-Misc. Corrections & Reimburse	0.00	0.00	481.14	19.47	0.00	0.00	
535 80 49 06 WW-Recording Fees	153.00	37.50	0.00	0.00	0.00	0.00	
535 80 51 00 WW-Disposal Plant Services	228,717.00	238,947.50	250,908.00	252,361.80	260,000.00	336,483.00	Based on 2018 expenditures to date plus increase of \$0.25 per ERU
535 80 53 00 WW-External Taxes	15,586.85	14,864.88	16,426.03	12,594.99	16,500.00	16,500.00	
535 80 54 01 WW-Transfer To Street (6% Utility Tax)	50,461.10	52,489.70	53,725.42	41,606.65	56,495.00	74,579.00	
535 80 54 04 WW-Transfer To CE (Utility Tax)	136,152.74	131,224.25	134,313.64	104,016.60	141,237.00	186,446.00	
594 35 70 00 WW-Capital Lease-Principal	4,097.13	7,872.56	6,877.59	6,854.67	6,969.00	7,988.00	
594 35 80 00 WW-Capital Lease-Interest	703.10	1,042.17	665.64	458.82	461.00	243.00	
535 Sewer	675,193.11	688,641.93	715,172.47	625,341.76	751,557.00	905,159.00	
594 35 63 00 WW-Infrastructure Improv.	37,326.94	371,644.20	19,900.91	0.00	0.00	0.00	
594 35 63 03 WW-Non-Bldg Improv.	2,233.87	0.00	0.00	0.00	0.00	0.00	
594 35 64 00 WW-Meters & Vaults	253.23	0.00	0.00	0.00	0.00	0.00	
594 35 64 01 WW-Equipment	1,075.00	0.00	0.00	0.00	0.00	0.00	
594 35 64 04 WW-Machinery	0.00	143.45	0.00	0.00	0.00	0.00	

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594 35 64 06 W/W-Vehicles	0.00	0.00	0.00	0.00	0.00	98,370.00	\$31,702 wastewater share of utility truck with crane and \$66,667 wastewater share of dump truck
594 35 64 09 W/W Computer Capital Equip/Software	0.00	0.00	0.00	556.82	819.00	0.00	
594 Capital Expenditures	40,889.04	371,787.65	19,900.91	556.82	819.00	98,370.00	
597 35 00 01 W/W-Transfer To W/W Reserve	12,000.00	12,000.00	12,000.00	128,835.81	154,603.00	435,000.00	
597 35 00 04 W/W-Transfer To W/W Bd Red	13,147.00	13,339.00	13,172.00	11,095.00	13,314.00	13,089.00	
597 35 00 05 W/W-Transfer To Treatment Plant Res	16,500.00	25,500.00	49,500.00	30,000.00	30,000.00	15,000.00	Based on connection fees of 10 x \$2000 - \$20,000, \$1,500 per \$2000 is transferred to Treatment Plant Reserve per agreement with City of Bingen
597 Interfund Transfers	41,647.00	50,839.00	74,672.00	169,930.81	197,917.00	463,089.00	
508 80 00 02 W/W-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	632,696.00	432,762.00	
999 Ending Balance	0.00	0.00	0.00	0.00	632,696.00	432,762.00	
TOTAL EXPENDITURES:	757,729.15	1,111,268.58	809,745.38	795,829.39	1,582,989.00	1,899,380.00	
FUND GAIN/LOSS:	636,909.10	437,734.91	597,161.64	651,338.20	0.00	0.00	

5 YEAR BUDGET COMPARISON

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408 Water Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 80 04 08 W Res-Unrsvd. Beg. Balance	286,186.90	75,090.82	148,501.31	149,186.66	149,187.00	149,873.00	Based on current 2018 projected ending balance
308 Beginning Balances	286,186.90	75,090.82	148,501.31	149,186.66	149,187.00	149,873.00	
361 11 34 03 W Res-Investment Interest	512.48	312.54	685.35	697.92	686.00	882.00	Based on 2018 revenue and projections
361 40 00 30 W Res-CE IF Loan Interest	224.92	114.92	0.00	0.00	0.00	0.00	
360 Misc Revenues	737.40	427.46	685.35	697.92	686.00	882.00	
381 10 04 08 W Res-Interfund Loan From WW Reserve	0.00	0.00	0.00	0.00	0.00	250,000.00	Interfund loan for SCADA to be repaid over 5 years
381 20 00 30 W Res-CE IF Loan Principal	22,000.00	22,983.03	0.00	0.00	0.00	0.00	
380 Non Revenues	22,000.00	22,983.03	0.00	0.00	0.00	250,000.00	
397 34 04 08 W Res-Transfer From Water	0.00	50,000.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	50,000.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	308,924.50	148,501.31	149,186.66	149,884.58	149,873.00	400,755.00	
594 34 64 10 W Res-Master Meter Contract	148,833.48	0.00	0.00	0.00	0.00	0.00	
594 34 64 12 W Res-SCADA Replacement	0.00	0.00	0.00	0.00	0.00	250,000.00	Estimated cost to replace SCADA system
594 Capital Expenditures	148,833.48	0.00	0.00	0.00	0.00	250,000.00	
597 34 04 19 W Res-Transfer To Water Const	85,000.00	0.00	0.00	0.00	0.00	0.00	
597 Interfund-Transfers	85,000.00	0.00	0.00	0.00	0.00	0.00	
508 80 00 08 W Res-Unrsvd Ending Balance	0.00	0.00	0.00	0.00	149,873.00	150,755.00	
999 Ending Balance	0.00	0.00	0.00	0.00	149,873.00	150,755.00	
TOTAL EXPENDITURES:	233,833.48	0.00	0.00	0.00	149,873.00	400,755.00	
FUND GAIN/LOSS:	75,090.82	148,501.31	149,186.66	149,884.58	0.00	0.00	

5 YEAR BUDGET COMPARISON

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409 Wastewater Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 09 WW Res-Rsvd. Beg. Balance	183,711.59	196,324.35	209,225.33	223,438.87	223,439.00	380,256.00	Based on current 2018 projected ending balance
308 Beginning Balances	183,711.59	196,324.35	209,225.33	223,438.87	223,439.00	380,256.00	
361 11 35 02 WW Res-Investment Interest	612.76	900.98	2,213.54	2,081.62	2,214.00	2,669.00	Based on 2018 revenue to date and projections
360 Misc.Revenues	612.76	900.98	2,213.54	2,081.62	2,214.00	2,669.00	
397 35 04 09 WW Res-Transfer From WW	12,000.00	12,000.00	12,000.00	128,835.81	154,603.00	435,000.00	
397 Interfund Transfers	12,000.00	12,000.00	12,000.00	128,835.81	154,603.00	435,000.00	
TOTAL REVENUES:	196,324.35	209,225.33	223,438.87	354,356.30	380,256.00	817,925.00	
581 10 04 09 WW Res-Interfund Loan To Water Reserve	0.00	0.00	0.00	0.00	0.00	250,000.00	Interfund loan to Water Reserve for SCADA replacement - to be repaid over 5 years
580 Non Expenditures	0.00	0.00	0.00	0.00	0.00	250,000.00	
508 10 00 09 WW Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	380,256.00	567,925.00	
999 Ending Balance	0.00	0.00	0.00	0.00	380,256.00	567,925.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	380,256.00	817,925.00	
FUND GAIN/LOSS:	196,324.35	209,225.33	223,438.87	354,356.30	0.00	0.00	

5 YEAR BUDGET COMPARISON

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412 Water Rights Acquisition Fund

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308 10 12 00 WRAF-Rsvd. Beg. Balance	106,002.63	133,076.88	161,077.01	191,917.79	191,918.00	222,315.00	Based on current 2018 projected ending balance
308 Beginning Balances	106,002.63	133,076.88	161,077.01	191,917.79	191,918.00	222,315.00	
361 11 34 04 WRAF-Investment Interest	675.83	720.70	1,456.11	1,159.90	1,456.00	1,546.00	Based on 2018 revenue and projections
368 10 00 00 WRAF-Fees From Water Sales	150,380.66	151,261.67	153,366.91	134,752.25	152,925.00	145,485.00	Based on current billing
360 Misc Revenues	151,056.49	151,982.37	154,823.02	135,912.15	154,381.00	147,031.00	
TOTAL REVENUES:	257,059.12	285,059.25	315,900.03	327,829.94	346,299.00	369,346.00	
591 34 78 04 WRAF-WSID Principal	68,503.35	73,996.32	73,258.39	37,519.55	75,473.00	77,754.00	
592 34 83 04 WRAF-WSID Interest	55,466.89	49,973.92	50,711.85	24,465.57	48,499.00	46,217.00	
592 34 84 04 WRAF-WSID Transaction Costs	12.00	12.00	12.00	6.00	12.00	0.00	
591 Debt Service	123,982.24	123,982.24	123,982.24	61,991.12	123,984.00	123,971.00	
508 10 00 12 WRAF-Rsvd Ending Balance	0.00	0.00	0.00	0.00	222,315.00	245,375.00	
599 Ending Balance	0.00	0.00	0.00	0.00	222,315.00	245,375.00	
TOTAL EXPENDITURES:	123,982.24	123,982.24	123,982.24	61,991.12	346,299.00	369,346.00	
FUND GAIN/LOSS:	133,076.88	161,077.01	191,917.79	265,838.82	0.00	0.00	

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413 Water Bond Redemption Fund

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308 10 04 13 Water Bd Red-Rsvd. Beg. Balance	13,419.50	13,420.16	14,442.49	15,623.15	15,624.00	15,624.00	Based on current 2018 projected ending balance
308 Beginning Balances	13,419.50	13,420.16	14,442.49	15,623.15	15,624.00	15,624.00	
397 34 72 03 Water Bd Red-Transfer From Water	26,294.00	44,000.00	44,000.00	35,919.19	43,103.00	42,654.00	
397 Interfund Transfers	26,294.00	44,000.00	44,000.00	35,919.19	43,103.00	42,654.00	
TOTAL REVENUES:	39,713.50	57,420.16	58,442.49	51,542.34	58,727.00	58,278.00	
591 34 72 10 Water Bd Red-Principal	18,666.67	25,613.05	28,346.73	28,675.98	28,676.00	29,519.00	
580 Non-Expenditures	18,666.67	25,613.05	28,346.73	28,675.98	28,676.00	29,519.00	
592 34 83 10 Water Bd Red-Interest	7,626.67	17,364.62	14,472.61	14,693.34	14,427.00	13,135.00	
591 Debt Service	7,626.67	17,364.62	14,472.61	14,693.34	14,427.00	13,135.00	
508 10 00 13 Water Bd Red-Rsvd Ending Balance	0.00	0.00	0.00	0.00	15,624.00	15,624.00	
999 Ending Balance	0.00	0.00	0.00	0.00	15,624.00	15,624.00	
TOTAL EXPENDITURES:	26,293.34	42,977.67	42,819.34	43,369.32	58,727.00	58,278.00	
FUND GAIN/LOSS:	13,420.16	14,442.49	15,623.15	8,173.02	0.00	0.00	

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414 Wastewater Bond Redemption Fund

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308 10 04 14 WW Bd Red-Rsvd. Beg. Balance	11,612.48	11,612.82	11,438.49	11,438.83	11,439.00	11,439.00	Based on current 2018 projected ending balance
508 Beginning Balances	11,612.48	11,612.82	11,438.49	11,438.83	11,439.00	11,439.00	
397 35 72 03 WW Bd Red-Transfer From WW	13,147.00	13,339.00	13,172.00	11,095.00	13,314.00	13,089.00	
397 Interfund Transfers	13,147.00	13,339.00	13,172.00	11,095.00	13,314.00	13,089.00	
TOTAL REVENUES:	24,759.48	24,951.82	24,610.49	22,533.83	24,753.00	24,528.00	
591 35 72 10 WW Bd Red-Principal	9,333.33	10,000.00	10,333.33	11,000.01	11,000.00	11,334.00	
580 Non Expenditures	9,333.33	10,000.00	10,333.33	11,000.01	11,000.00	11,334.00	
592 35 83 10 WW Bd Red-Interest	3,813.33	3,513.33	2,838.33	2,046.67	2,314.00	1,755.00	
591 Debt Service	3,813.33	3,513.33	2,838.33	2,046.67	2,314.00	1,755.00	
508 10 00 14 WW Bd Red-Rsvd Ending Balance	0.00	0.00	0.00	0.00	11,439.00	11,439.00	
999 Ending Balance	0.00	0.00	0.00	0.00	11,439.00	11,439.00	
TOTAL EXPENDITURES:	13,146.66	13,513.33	13,171.66	13,046.68	24,753.00	24,528.00	
FUND GAIN/LOSS:	11,612.82	11,438.49	11,438.83	9,487.15	0.00	0.00	

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415 Water Bond Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 15 Water Bd Res-Rsvd. Beg. Balance	41,985.81	43,700.03	45,759.06	48,058.18	48,059.00	50,359.00	Based on current 2018 projected ending balance
308 Beginning Balances	41,985.81	43,700.03	45,759.06	48,058.18	48,059.00	50,359.00	
361 11 34 05 Water Bd Res-Investment Int.	346.40	235.27	475.36	378.66	476.00	505.00	Based on 2018 revenue to date and projections
360 Misc Revenues	346.40	235.27	475.36	378.66	476.00	505.00	
397 34 04 15 Water Bd Res-Transfer From Water	1,367.82	1,823.76	1,823.76	1,520.00	1,824.00	1,824.00	
397 Interfund Transfers	1,367.82	1,823.76	1,823.76	1,520.00	1,824.00	1,824.00	
TOTAL REVENUES:	43,700.03	45,759.06	48,058.18	49,956.84	50,359.00	52,688.00	
508 10 00 15 Water BD Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	50,359.00	52,688.00	
999 Ending Balance	0.00	0.00	0.00	0.00	50,359.00	52,688.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	50,359.00	52,688.00	
FUND GAIN/LOSS:	43,700.03	45,759.06	48,058.18	49,956.84	0.00	0.00	

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416 Wastewater Bond Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 16 WW Bd Res-Rsvd. Beg. Balance	69,984.43	70,567.85	70,964.13	71,764.74	71,765.00	72,566.00	Based on current 2018 projected ending balance
308 Beginning Balances	69,984.43	70,567.85	70,964.13	71,764.74	71,765.00	72,566.00	
361 11 35 04 WW Bd Res-Investment Int	583.42	396.28	800.61	637.74	801.00	851.00	Based on 2018 revenue to date and projections
360 Misc Revenues	583.42	396.28	800.61	637.74	801.00	851.00	
TOTAL REVENUES:	70,567.85	70,964.13	71,764.74	72,402.48	72,566.00	73,417.00	
508 10 00 16 WW Bd Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	72,566.00	73,417.00	
999 Ending Balance	0.00	0.00	0.00	0.00	72,566.00	73,417.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	72,566.00	73,417.00	
FUND GAIN/LOSS:	70,567.85	70,964.13	71,764.74	72,402.48	0.00	0.00	

5 YEAR BUDGET COMPARISON

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417 Treatment Plant Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 17 Treatment Plant Res-Rsvd. Beg. Balance	372,547.75	388,655.87	415,728.88	469,398.24	469,399.00	503,568.00	Based on current 2018 projected ending balance
308 Beginning Balances	372,547.75	388,655.87	415,728.88	469,398.24	469,399.00	503,568.00	
361 11 35 03 Treatment Plant Res-Investment Interest	2,820.46	2,057.09	4,169.36	3,631.52	4,169.00	4,738.00	Based on 2018 revenue to date and projections
360 Misc Revenues	2,820.46	2,057.09	4,169.36	3,631.52	4,169.00	4,738.00	
397 35 00 05 Treatment Plant Res-WW Transfer	16,500.00	25,500.00	49,500.00	30,000.00	30,000.00	15,000.00	
397 Interfund Transfers	16,500.00	25,500.00	49,500.00	30,000.00	30,000.00	15,000.00	
TOTAL REVENUES:	391,868.21	416,212.96	469,398.24	503,029.76	503,568.00	523,306.00	
594 35 51 01 Treatment Plant Res-Waste Water Plan	3,212.34	484.08	0.00	0.00	0.00	0.00	
594 Capital Expenditures	3,212.34	484.08	0.00	0.00	0.00	0.00	
508 10 00 17 Treatment Plant Res-Rsvd Ending Balance	0.00	0.00	0.00	0.00	503,568.00	523,306.00	
999 Ending Balance	0.00	0.00	0.00	0.00	503,568.00	523,306.00	
TOTAL EXPENDITURES:	3,212.34	484.08	0.00	0.00	503,568.00	523,306.00	
FUND GAIN/LOSS:	388,655.87	415,728.88	469,398.24	503,029.76	0.00	0.00	

5 YEAR BUDGET COMPARISON

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418 Water Short Lived Asset Reserve Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 04 18 WSLAR-Rsvd. Beg. Balance	0.00	38,223.72	89,188.68	57,279.74	57,280.00	57,280.00	Based on current 2018 projected ending balance
308 Beginning Balances	0.00	38,223.72	89,188.68	57,279.74	57,280.00	57,280.00	
397 34 04 18 WSLAR-Transfer From Water	38,223.72	50,964.96	50,964.96	83,333.31	100,000.00	100,000.00	
397 Interfund Transfers	38,223.72	50,964.96	50,964.96	83,333.31	100,000.00	100,000.00	
TOTAL REVENUES:	38,223.72	89,188.68	140,153.64	140,613.05	157,280.00	157,280.00	
594 34 64 11 WSLAR-Meters	0.00	0.00	82,873.90	74,167.54	100,000.00	100,000.00	For meter purchases
594 Capital Expenditures	0.00	0.00	82,873.90	74,167.54	100,000.00	100,000.00	
508 10 04 18 WSLAR-Rsvd. Ending Balance	0.00	0.00	0.00	0.00	57,280.00	57,280.00	
999 Ending Balance	0.00	0.00	0.00	0.00	57,280.00	57,280.00	
TOTAL EXPENDITURES:	0.00	0.00	82,873.90	74,167.54	157,280.00	157,280.00	
FUND GAIN/LOSS:	38,223.72	89,188.68	57,279.74	66,445.51	0.00	0.00	

5 YEAR BUDGET COMPARISON

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419 Water Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
Tohomish/Snohomish Project							
381 10 00 19 Water Const-GFR Loan For Tohomish Proj.	320,000.00	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	320,000.00	0.00	0.00	0.00	0.00	0.00	
391 20 00 15 Water Const-USDA Loan-Toho/Snoho Proj	363,627.90	22,998.76	0.00	0.00	0.00	0.00	
390 Other Revenues	363,627.90	22,998.76	0.00	0.00	0.00	0.00	
397 34 04 19 Water Const-Transfer From Water Res	85,000.00	0.00	0.00	0.00	0.00	0.00	
397 34 04 20 Water Const-Transfer From Water	5,472.73	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	90,472.73	0.00	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:	774,100.63	22,998.76	0.00	0.00	0.00	0.00	
TOTAL REVENUES:							
581 20 00 85 Water Const-GFR Loan Principal	230,000.00	0.00	0.00	0.00	0.00	0.00	
580 Non Expenditures	230,000.00	0.00	0.00	0.00	0.00	0.00	
592 18 82 85 Water Const-GRF Loan Interest	479.17	0.00	0.00	0.00	0.00	0.00	
591 Debt Service	479.17	0.00	0.00	0.00	0.00	0.00	
Tohomish/Snohomish Project							
594 34 63 20 Water Const-Tohomish/Snohomish USDA Proj	543,621.46	21,217.93	0.00	0.00	0.00	0.00	
594 Capital Expenditures	543,621.46	21,217.93	0.00	0.00	0.00	0.00	
597 34 04 21 Water Const-Transfer To Water	0.00	1,780.83	0.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	1,780.83	0.00	0.00	0.00	0.00	
Total Tohomish/Snohomish Project:	543,621.46	22,998.76	0.00	0.00	0.00	0.00	

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419 Water Construction Fund

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
TOTAL EXPENDITURES:	774,100.63	22,998.76	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

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601 Remittances

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	Comment
308 10 06 01 Remit- Estimated Beg. Balance	0.00	0.00	4.50	0.00	0.00	0.00	
308 Beginning Balances	0.00	0.00	4.50	0.00	0.00	0.00	
389 30 00 01 Remit-Bldg Surcharges	305.53	276.00	295.50	364.22	300.00	418.00	
389 30 12 00 Remit-Crime Victims	309.00	283.25	314.84	207.54	500.00	239.00	
389 30 82 00 Remit-Veh Lic Fraud	33.87	135.48	135.48	124.19	0.00	136.00	
389 30 83 00 Remit-Trauma Care	495.38	439.18	668.27	328.65	1,000.00	379.00	
389 30 83 31 Remit-Auto Thft Prev	806.08	0.00	1,343.17	660.71	700.00	762.00	
389 30 83 32 Remit-Traum Brain Inj	158.71	157.95	258.52	118.23	200.00	158.00	
389 30 83 81 Remit-Auto Thft Prev	0.00	808.29	0.00	0.00	0.00	0.00	
389 30 88 00 Remit-State PSEA 3-ST 54	284.52	215.48	191.34	178.44	800.00	210.00	
389 30 89 09 Remit-WSP Hwy Acct	635.72	595.65	289.55	537.20	200.00	639.00	
389 30 89 14 Remit-Hwy Safety Acct	177.17	166.28	271.84	327.34	100.00	390.00	
389 30 89 15 Remit-Death Inv Acct	111.59	104.77	65.71	94.32	100.00	112.00	
389 30 91 00 Remit-State PSEA 1-ST 40	6,826.71	7,332.94	8,230.97	5,542.39	15,000.00	6,420.00	
389 30 92 00 Remit-State PSEA 2-ST 50	3,159.32	3,574.08	4,329.36	2,273.75	7,000.00	2,601.00	
389 30 96 00 Remit-Crime Lab-Breath	191.51	0.00	28.43	0.00	3,000.00	0.00	
389 30 97 00 Remit-JIS Account	2,094.36	2,441.00	3,515.57	1,902.10	3,000.00	2,215.00	
389 30 99 00 Remit-School Zone Safety	0.00	35.61	278.91	0.00	0.00	0.00	
580 Non Revenues	15,589.47	16,565.96	20,217.46	12,659.08	31,900.00	14,679.00	

TOTAL REVENUES:

589 30 00 01 Remit-Bldg Surcharges	0.00	271.50	300.00	0.00	0.00	0.00	
589 30 12 00 Remit-Crime Victims	0.00	283.25	314.84	0.00	0.00	0.00	
589 30 82 00 Remit-Veh Lic Fraud	0.00	135.48	135.48	0.00	0.00	0.00	
589 30 83 00 Remit-Trauma Care	0.00	439.18	668.27	0.00	0.00	0.00	
589 30 83 31 Remit-Auto Thft Prev	0.00	808.29	1,343.17	0.00	0.00	0.00	
589 30 83 32 Remit-Traum Brain Inj	0.00	157.95	258.52	0.00	0.00	0.00	
589 30 88 00 Remit-State PSEA 3	0.00	215.48	191.34	0.00	0.00	0.00	
589 30 89 09 Remit-WSP Hwy Acct	0.00	595.65	289.55	0.00	0.00	0.00	
589 30 89 14 Remit-Hwy Safety Acct	0.00	166.28	271.84	0.00	0.00	0.00	
589 30 89 15 Remit-Death Inv Acct	0.00	104.77	65.71	0.00	0.00	0.00	
589 30 91 00 Remit-State PSEA 1	0.00	7,332.94	8,230.97	0.00	0.00	0.00	
589 30 92 00 Remit-State PSEA 2	0.00	3,574.08	4,329.36	0.00	0.00	0.00	
589 30 96 00 Remit-Crime Lab-Breath	0.00	0.00	28.43	0.00	0.00	0.00	
589 30 97 00 Remit-JIS Account	0.00	2,441.00	3,515.57	0.00	0.00	0.00	
589 30 99 00 Remit-School Safety Zone	0.00	35.61	278.91	0.00	0.00	0.00	
519 General Government Services	0.00	16,561.46	20,221.96	0.00	0.00	0.00	
589 30 00 01 Remit-Bldg Surcharges	305.53	0.00	0.00	259.50	300.00	418.00	

5 YEAR BUDGET COMPARISON

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601 Remittances

Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed	2019 Comment
589 30 12 00 Remit-Crime Victims	309.00	0.00	0.00	177.04	500.00	239.00	
589 30 82 00 Remit-Veh Lic Fraud	33.87	0.00	0.00	90.32	0.00	136.00	
589 30 83 00 Remit-Trauma Care	495.38	0.00	0.00	267.99	1,000.00	379.00	
589 30 83 31 Remit-Auto Thft Prev	806.08	0.00	0.00	540.00	700.00	762.00	
589 30 83 32 Remit-Traum Brain Inj	158.71	0.00	0.00	99.92	200.00	158.00	
589 30 88 00 Remit-State PSEA 3	284.52	0.00	0.00	164.27	800.00	210.00	
589 30 89 09 Remit-WSP Hwy Acct	635.72	0.00	0.00	491.25	200.00	639.00	
589 30 89 14 Remit-Hwy Safety Acct	177.17	0.00	0.00	308.88	100.00	390.00	
589 30 89 15 Remit-Death Inv Acct	111.59	0.00	0.00	86.30	100.00	112.00	
589 30 91 00 Remit-State PSEA 1	6,826.71	0.00	0.00	4,758.94	15,000.00	6,420.00	
589 30 92 00 Remit-State PSEA 2	3,159.32	0.00	0.00	1,858.75	7,000.00	2,601.00	
589 30 96 00 Remit-Crime Lab-Breath	191.51	0.00	0.00	0.00	3,000.00	0.00	
589 30 97 00 Remit-JIS Account	2,094.36	0.00	0.00	1,591.18	3,000.00	2,215.00	
580 Non Expenditures	15,589.47	0.00	0.00	10,694.34	31,900.00	14,679.00	

TOTAL EXPENDITURES:

15,589.47 16,561.46 20,221.96 10,694.34 31,900.00 14,679.00

FUND GAIN/LOSS:

0.00 4.50 0.00 1,964.74 0.00 0.00

5 YEAR BUDGET COMPARISON

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Account	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2018 Appropriated	2019 Proposed
001 Current Expense	2,469,527.51	3,000,947.72	3,147,157.53	2,271,276.14	3,019,997.00	2,580,450.00
101 Street Fund	385,097.18	691,201.47	1,110,525.99	833,587.46	1,248,178.00	427,791.00
107 Pool Fund	216,593.14	236,270.24	252,199.76	133,574.97	171,612.00	
108 Municipal Capital Imp Fund	314,060.06	509,708.99	337,392.37	376,932.77	433,341.00	208,907.00
110 Fire Reserve Fund	125,601.47	221,825.46	289,439.45	317,045.41	514,229.00	204,580.00
112 General Fund Reserve	554,166.55	254,981.92	275,891.65	359,949.62	396,957.00	653,701.00
121 Police Vehicle Reserve Fund	209,147.66	217,231.23	177,331.65	200,970.12	213,843.00	168,843.00
200 Unlimited Go Bond Fund	100,217.22	105,716.13	17,794.84	17,788.01	17,669.00	17,669.00
302 Street Construction Fund	549,032.10	42,667.22				
307 New Pool Construction Fund			503.96	2,563.96	854.00	2,564.00
401 Water Fund	2,545,650.17	2,054,981.78	2,090,785.18	2,086,840.23	2,046,330.00	2,072,689.00
402 Wastewater Collection Fund	1,394,638.25	1,549,003.49	1,406,907.02	1,447,167.59	1,582,989.00	1,899,380.00
408 Water Reserve Fund	308,924.30	148,501.31	149,186.66	149,884.58	149,873.00	400,755.00
409 Wastewater Reserve Fund	196,324.35	209,225.33	223,438.87	354,356.30	380,256.00	817,925.00
412 Water Rights Acquisition Fund	257,059.12	285,059.25	315,900.03	327,829.94	346,299.00	369,346.00
413 Water Bond Redemption Fund	39,713.50	57,420.16	58,442.49	51,542.34	58,727.00	58,278.00
414 Wastewater Bond Redemption Fund	24,759.48	24,951.82	24,610.49	22,533.83	24,753.00	24,528.00
415 Water Bond Reserve Fund	43,700.03	45,759.06	48,058.18	49,956.84	50,359.00	52,688.00
416 Wastewater Bond Reserve Fund	70,567.85	70,964.13	71,764.74	72,402.48	72,566.00	73,417.00
417 Treatment Plant Reserve Fund	391,868.21	416,212.96	469,398.24	503,029.76	503,568.00	523,306.00
418 Water Short Lived Asset Reserve Fund	38,223.72	89,188.68	140,153.64	140,613.05	157,280.00	157,280.00
419 Water Construction Fund	774,100.63	22,998.76				
601 Remittances	15,589.47	16,565.96	20,221.96	12,659.08	31,900.00	14,679.00
	11,024,561.97	10,271,383.07	10,627,104.70	9,732,504.48	11,421,580.00	10,728,776.00
001 Current Expense	1,833,624.96	2,382,377.98	2,722,241.42	2,116,480.15	3,019,997.00	2,580,450.00
101 Street Fund	208,235.16	673,196.56	911,132.39	657,262.70	1,248,178.00	427,791.00
107 Pool Fund	114,818.67	209,498.05	230,114.82	117,662.97	171,612.00	
108 Municipal Capital Imp Fund	12,609.20	328,492.96	244,005.45	19,035.11	433,341.00	208,907.00
110 Fire Reserve Fund		49,880.54	90,245.30	285,663.65	514,229.00	204,580.00
112 General Fund Reserve	320,000.00			9,226.45	396,957.00	653,701.00
121 Police Vehicle Reserve Fund	79,916.43	39,899.58	40,724.84	36,911.59	213,843.00	168,843.00
200 Unlimited Go Bond Fund	90,213.64	90,015.00	126.58		17,669.00	17,669.00
302 Street Construction Fund	506,364.88	42,667.22				
307 New Pool Construction Fund					854.00	2,564.00
401 Water Fund	2,304,323.08	1,895,052.33	1,751,908.30	1,214,815.69	2,046,330.00	2,072,689.00
402 Wastewater Collection Fund	757,729.15	1,111,268.58	809,745.38	795,829.39	1,582,989.00	1,899,380.00
408 Water Reserve Fund	233,833.48				149,873.00	400,755.00
409 Wastewater Reserve Fund					380,256.00	817,925.00
412 Water Rights Acquisition Fund	123,982.24	123,982.24	123,982.24	61,991.12	346,299.00	369,346.00
413 Water Bond Redemption Fund	26,293.34	42,977.67	42,819.34	43,369.32	58,727.00	58,278.00
414 Wastewater Bond Redemption Fund	13,146.66	13,513.33	13,171.66	13,046.68	24,753.00	24,528.00
415 Water Bond Reserve Fund					50,359.00	52,688.00
416 Wastewater Bond Reserve Fund					72,566.00	73,417.00

5 YEAR BUDGET COMPARISON

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417 Treatment Plant Reserve Fund	3,212.34	484.08			503,568.00	523,306.00
418 Water Short Lived Asset Reserve Fund			82,873.90	74,167.54	157,280.00	157,280.00
419 Water Construction Fund	774,100.63	22,998.76				
601 Remittances	15,589.47	16,561.46	20,221.96	10,694.34	31,900.00	14,679.00
	7,417,993.33	7,042,866.34	7,083,313.58	5,456,156.70	11,421,580.00	10,728,776.00
	3,606,568.64	3,228,516.73	3,543,791.12	4,276,347.78	0.00	0.00
FUNDS GAIN/LOSS:						