CITY OF EVERSON
WASHINGTON

2013 ADOPTED ANNUAL BUDGET
Ordinance # 725-12

Prepared by:
Finance Department

Legislative Body

John Perry	**Mayor**
Andy Rowlson	**Mayor Pro Tem #5**
Eric Oettel	**Council Member #4**
Bill Brouwer	**Council Member #3**
Jennifer Lautenbach	**Council Member #2**
John Hammond	**Council Member #1**

Administration

Dan MacPhee	**Chief of Police**
Rick Holt	**Public Works Supervisor**
Jon Sitkin	**City Attorney**
Jennifer Bell	**Clerk/Treasurer**

CITY OF EVERSON

To: Everson City Council

December 11, 2012

Subject: 2013 Budget Message

I am pleased to submit for your consideration the 2013 proposed annual budget for the City of Everson. With this Budget we are continuing our mission to protect health and safety, while providing excellent service to the citizens of Everson and ensuring a sound financial foundation for our future.

2012 has been a busy year in the Street Department as we completed the Mission Road Improvements, Phase 3 Project with grant funds from TIB, EDI grant/loan and the Port of Bellingham; TIB grant funded chip seals on S. Washington, River, Marcus, N. Harkness and W. Fourth Streets under an interlocal agreement with Whatcom County Roads and Maintenance; and street overlays on Shuksan and Baker Streets utilizing local funds.

In the Water/Sewer Department we completed the CDBG and Port of Bellingham funded General Sewer Plan and updated the Comprehensive Water System Plan. We received approval from the Department of Ecology and installed new chlorination systems at both the WWTP and Water Plant, and also upgraded the filter screen at the WWTP to comply with Department of Ecology requirements.

In 2013 we will focus on several projects including: seeking funding for a new Public Safety Building proposed to be located at the Strandell Shop on Robinson Street; right of way acquisition on Lincoln Street for Phase 2; engineering/design and environmental work for both the WWTP Upgrades and the Effluent Outfall Project. In latter July, the N. Washington Street Improvement Project will begin. In 2014 grant funds are already secured for Lincoln Street Improvements Phase 1, and a PWTF loan for the WWTP, and we anticipate the award of FEMA Mitigation Funds for the Effluent Outfall Project.

We will also endeavor to strengthen our commercial/retail infrastructure to encourage and attract new growth to our downtown area while still retaining our small town characteristics.

So with great anticipation and hope for another year, I respectfully submit the balanced budget for 2013 as follows:

CITY OF EVERSON

NO	FUND NAME	REVENUE (with beginning fund balance)	APPROPRIATION (with ending fund balance)
001	CURRENT EXPENSE	$1,618,339.00	$1,618,339.00
101	CITY STREET	$263,100.00	$263,100.00
105	PARK	$48,228.00	$48,228.00
106	COMMUNITY DEVELOP	$2844.32	$2,844.32
301	CAP IMPROVEMENT STREET	$1,056,400.00	$1,056,400.00
302	CAP IMPROVEMENT WATER	$152,100.00	$152,100.00
303	CAP IMPROVEMENT SEWER	$1,300,042.75	$1,300,042.75
304	CAP IMPROVEMENT BUILDING	$23,971.86	$23,971.86
401	WATER/SEWER	$1,040,900.00	$1,040,900.00
402	WATER SEWER BOND REDEMPTION	$58,908.15	$58,908.15
403	WATER SEWER BOND RESERVE	$65,397.45	$65,397.45
	TOTAL ALL FUNDS	**$5,630,231.53**	**$5,630,231.53**

Sincerely,

John R. Perry, Mayor
City of Everson

Phone: (360) 966-3411, Fax: (360) 966-3466 City Hall 111 W. MAIN ST. P.O. BOX 315 EVERSON, WA 98247

CITY OF EVERSON
DIRECTORY OF OFFICIALS

Elected Officials

MAYOR:	John Perry 1312 Birchwood Ave Everson, WA 98247	Term Expires 12/31/2013
CITY COUNCIL:		
Councilmember #1	John Hammond 102 Aspen Everson, WA 98247	Term Expires 12/31/2013
Councilmember #2	Jennifer Lautenbach 208 Mead Ave Everson, WA 98247	Term Expires 12/31/2013
Councilmember #3	Bill Brouwer 528 Chatham Place Everson, WA 98247	Term Expires 12/31/2013
Councilmember #4	Eric Oettel 317 Christopher Lane Everson, WA 98247	Term Expires 12/31/2014
Mayor Pro Tem #5	Andy Rowlson 202 Mead Ave Everson, WA 98247	Term Expires 12/31/2014

Planning Agency	**Term Began**
Rollin Harper – City Staff	
John Hammond - City Council Ex Officio	01/04
Greg Younkin	03/99
Dennis Lautenbach	01/04
Marva Powell	04/99
Bob Skillman	11/04
Lila McGrew	06/02
Walt Tolle	01/06
Joy Monjure	01/10

Mailing Address:
City of Everson
PO Box 315, 111 W. Main St
Everson, WA 98247
PH. (360) 966-3411
Fax (360) 966-3466

City of Everson
2013 Mayoral Appointments

Mayor Pro Tem- 2013

Andy Rowlson

Finance Committee

Bill Brouwer
Jennifer Lautenbach

Public Properties

Eric Oettel
John Hammond

Planning Liaison

John Hammond

C.O.G

Andy Rowlson
Jennifer Lautenbach – Back-up

CITY OF EVERSON
ORDINANCE NO. 740-14

AN ORDINANCE OF THE CITY OF EVERSON, WASHINGTON, AMENDING THE 2013 BUDGET

WHEREAS, the City Council adopted the 2013 Budget on December 11, 2012 through Ordinance 725-12 and amended it on December 10, 2013 through Ordinance 736-13; and

WHEREAS, the City had unforeseen revenue and expenditures in the City Street Fund 101, Capital Improvement Building Fund 304, and Water/Sewer Fund 401 in the month of December 2013; and

WHEREAS, the City has sufficient revenues to cover the expenditures, and

WHEREAS, it is the desire of the City Council to amend the 2013 budget to reflect these changes;

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

Section 2 of Ordinance 725-12 is amended as follows:

SECTION 2. The estimated 2013 calendar year revenues for each separate fund of the City of Everson, and aggregate expenditures for all such funds are set forth in summary form below and are hereby appropriated for expenditure at the fund level during the calendar year 2013, as set forth below:

No.	Fund Name	Revenue (with beginning Fund balance)	Appropriation (with ending fund balance)	Difference
001	Current Expense	$ 1,677,917.63	$ 1,677,917.63	$ 0
101	City Street	$ 272,905.90	$ 272,905.90	$ 572.53
102	Asset Seizure	$ 43,854.18	$ 43,854.18	$ 0
105	Park	$ 68,101.28	$ 68,101.28	$ 0
106	Community Develop	$ 2,844.57	$ 2,844.57	$ 0
108	Park Impact Fees	$ 9,251.19	$ 9,251.19	$ 0
301	Cap Improvement Street	$ 724,268.38	$ 724,268.38	$ 0
304	Cap Improvement Building	$ 23,988.21	$ 23,988.21	$ 0.21
401	Water/Sewer	$ 1,130,063.00	$ 1,130,063.00	$ 17,347.94
~~302~~ 402	Cap Improvement Water	$ 181,225.58	$ 181,225.58	$ 0
~~303~~ 403	Cap Improvement Sewer	$ 1,504,527.56	$ 1,504,527.56	$ 0
~~402~~ 404	Water/Sewer Bond Redemption	$ 56,668.36	$ 56,668.36	$ 0
~~403~~ 405	Water/Sewer Bond Reserve	$ 65,397.45	$ 65,397.45	$ 0
	Total All Funds	**$ 5,761,013.29**	**$ 5,761,013.29**	**$ 17,920.68**

Passed by the City Council of the City of Everson, Washington and approved by the Mayor this 11th day of February, 2014.

CITY OF EVERSON, WASHINGTON

JOHN PERRY, Mayor

ATTESTED/AUTHENTICATED;

JENNIFER BELL, Clerk/Treasurer

APPROVED AS TO FORM:

JON SITKIN, City Attorney

CITY OF EVERSON
ORDINANCE NO. 736-13

AN ORDINANCE OF THE CITY OF EVERSON, WASHINGTON, AMENDING THE 2013 BUDGET AS ADOPTED BY ORDINANCE 725-12.

WHEREAS, the City Council adopted the 2013 Budget on the 11th day of December 2012; and

WHEREAS, the Asset Seizure Fund 102 and the Park Impact Fees Fund 108 were not included in Section 2 of Ordinance 725-12; and

WHEREAS, the Treasurer made corrections to certain Fund numbers to be in compliance with the Washington State Auditor's Office prescribed Chart of Accounts changing the Capital Improvements Water Fund 302 to 402, Capital Improvements Sewer Fund 303 to 403, Water Sewer Bond Redemption Fund 402 to 404, and Water Sewer Bond Reserve Fund 403 to 405; and

WHEREAS, the Park Fund 105 had unforeseen expenditures requiring a budget transfer of $16,000 from the Current Expense Fund 001, and

WHEREAS, the City has had unforeseen revenue and expenditures in the Current Expense Fund 001, City Street Fund 101, Park Fund 105, Community Development Fund 106, Capital Improvement Street Fund 301, Capital Improvement Building Fund 304, Water/Sewer Fund 401, Capital Improvement Water Fund 402, Capital Improvement Sewer Fund 403 and W/S Bond Redemption Fund 404; and

WHEREAS, the City has sufficient revenues to cover the expenditures, and

WHEREAS, it is the desire of the City Council to amend the 2013 budget to reflect these changes;

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

Section 2 of Ordinance 725-12 is amended as follows:

SECTION 2. The estimated 2013 calendar year revenues for each separate fund of the City of Everson, and aggregate expenditures for all such funds are set forth in summary form below and are hereby appropriated for expenditure at the fund level during the calendar year 2013, as set forth below:

No.	Fund Name	Revenue (with beginning Fund balance)	Appropriation (with ending fund balance)	Difference
001	Current Expense	$ 1,677,917.63	$ 1,677,917.63	$ 59,578.63
101	City Street	$ 272,333.37	$ 272,333.37	$ 9,233.37
102	Asset Seizure	$ 43,854.18	$ 43,854.18	$ 43,854.18
105	Park	$ 68,101.28	$ 68,101.28	$ 19,873.28
106	Community Develop	$ 2,844.57	$ 2,844.57	$ 0.25
108	Park Impact Fees	$ 9,251.19	$ 9,251.19	$ 9,251.19
301	Cap Improvement Street	$ 724,268.38	$ 724,268.38	$ (332,131.62)

304	Cap Improvement Building	$ 23,988.00	$ 23,988.00	$ 16.14
401	Water/Sewer	$ 1,112,715.06	$ 1,112,715.06	$ 71,815.06
~~302~~ 402	Cap Improvement Water	$ 181,225.58	$ 181,225.58	$ 29,125.58
~~303~~ 403	Cap Improvement Sewer	$ 1,504,527.56	$ 1,504,527.56	$ 204,484.81
~~402~~ 404	Water/Sewer Bond Redemption	$ 56,668.36	$ 56,668.36	$ (2,239.79)
~~403~~ 405	Water/Sewer Bond Reserve	$ 65,397.45	$ 65,397.45	$ 0.00
	Total All Funds	**$ 5,743,092.61**	**$ 5,743,092.61**	**$ 112,861.08**

Passed by the City Council of the City of Everson, Washington and approved by the Mayor this 10th day of December, 2013.

CITY OF EVERSON, WASHINGTON

JOHN PERRY, Mayor

ATTESTED/AUTHENTICATED;

JENNIFER BELL, Clerk/Treasurer

APPROVED AS TO FORM:

JON SITKIN, City Attorney

Ordinance No. 725-12

AN ORDINANCE OF THE CITY OF EVERSON, WASHINGTON, ADOPTING THE 2013 CALENDAR YEAR BUDGET FOR THE CITY OF EVERSON, WASHINGTON.

Whereas, the Mayor of the City of Everson, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of the monies required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of Everson for the fiscal year ending December 31, 2013, and a notice was published that the council of Everson Washington would meet on the 11th day of December, 2011 at the hour of 7:00 pm., at the council chambers in the City Hall of Everson, Washington for the purpose of making and adopting a budget for the said fiscal year and giving taxpayers within the limits of Everson an opportunity to be heard upon said budget; and

Whereas, the City Council did meet at said time and place and did then consider the matter of said proposed budget; and

Whereas, the 2013 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the city of Everson for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the city of Everson for 2013 and being sufficient to meet the various needs of the city of Everson during 2013.

Now therefore, the City Council of the City of Everson do ordain as follows:

SECTION 1. That the final budget of the City of Everson for the calendar year 2013, as set forth in that document entitled *City of Everson 2013 Budget*, adopted herein by this reference and on file in the office of the City Clerk, shall be and the same hereby adopted as the 2013 budget of the City of Everson.

SECTION 2. The estimated 2013 calendar year revenues for each separate fund of the City of Everson, and aggregate expenditures for all such funds are set forth in summary form below and are hereby appropriated for expenditure at the fund level during the calendar year 2013, as set forth below:

NO	FUND NAME	REVENUE (with beginning fund balance)	APPROPRIATION (with ending fund balance)
001	CURRENT EXPENSE	$1,618,339.00	$1,618,339.00
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105	PARK	$48,228.00	$48,228.00
106	COMMUNITY DEVELOP	$2844.32	$2,844.32
301	CAP IMPROVEMENT STREET	$1,056,400.00	$1,056,400.00
302	CAP IMPROVEMENT WATER	$152,100.00	$152,100.00
303	CAP IMPROVEMENT SEWER	$1,300,042.75	$1,300,042.75

304	CAP IMPROVEMENT BUILDING	$23,971.86	$23,971.86
401	WATER/SEWER	$1,040,900.00	$1,040,900.00
402	WATER SEWER BOND REDEMPTION	$58,908.15	$58,908.15
403	WATER SEWER BOND RESERVE	$65,397.45	$65,397.45
	TOTAL ALL FUNDS	**$5,630,231.53**	**$5,630,231.53**

SECTION 3. The City Clerk is hereby authorized and directed in compliance with RCW 35A.34.120 to forthwith transmit a complete authenticated copy of the budget hereby adopted to the Division of Municipal Corporations of the Washington State Auditor and to the Association of Washington Cities.

SECTION 4. This Ordinance shall take effect five (5) days after its publication according to law or January 1, 2013 whichever later occurs.

Passed by a majority of the whole membership of the City Council of the City of Everson, Washington, and Signed and Approved by its Mayor, at a regular meeting of said Council held this 11th day of December, 2012.

CITY OF EVERSON, WASHINGTON

John Perry, Mayor

ATTESTED/AUTHENTICATED;

By: Jennifer L Bell

Jennifer Bell, Clerk/Treasurer

APPROVED AS TO FORM:

Jon Sitkin, City Attorney

2013 Revenue Budget - Amendment #2

Account Number	Description	Budget	Amended Budget Ord 736-13	Amended Budget 740-14
001-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$202,000.00**	**$215,109.62**	$215,109.62
001-000-000-311-10-00-00	General Property Taxes	$257,550.00	$267,278.00	$267,278.00
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	$180,000.00	$192,392.00	$192,392.00
001-000-000-313-15-00-00	Public Safety	$27,000.00	$29,193.00	$29,193.00
001-000-000-313-71-00-00	Local Criminal Justice	$37,000.00	$39,865.00	$39,865.00
001-000-000-316-10-00-00	B & O Tax	$140,000.00	$143,352.00	$143,352.00
001-000-000-316-30-00-00	Franchise Fees	$22,000.00	$22,000.00	$22,000.00
001-000-000-316-41-00-00	Utility Taxes - Electric	$69,000.00	$70,415.00	$70,415.00
001-000-000-316-43-00-00	Utility Taxes - Gas	$33,000.00	$29,402.00	$29,402.00
001-000-000-316-45-00-00	Utility Taxes - Garbage	$12,200.00	$12,959.00	$12,959.00
001-000-000-316-46-00-00	Utility Taxes - Cable TV	$32,000.00	$26,332.00	$26,332.00
001-000-000-316-47-00-00	Utility Taxes - Phone	$60,000.00	$50,712.00	$50,712.00
001-000-000-316-52-00-00	Utility Taxes - Water	$18,500.00	$17,686.00	$17,686.00
001-000-000-316-54-00-00	Utility Taxes - Sewer	$29,000.00	$31,761.00	$31,761.00
001-000-000-321-60-00-00	Business Licenses	$5,000.00	$4,530.00	$4,530.00
001-000-000-322-10-00-00	Building Permits	$14,000.00	$12,567.00	$12,567.00
001-000-000-322-10-01-00	Mechanical Permits	$2,000.00	$897.00	$897.00
001-000-000-322-14-00-00	Payment IN Lieu of Taxes	$12,000.00	$10,574.00	$10,574.00
001-000-000-322-30-00-00	Dog License	$200.00	$180.00	$180.00
001-000-000-322-90-00-00	Gun Permit Fee	$750.00	$1,219.00	$1,219.00
001-000-000-333-97-06-00	Stonegarden Grant CFDA# 97067	$110,900.00	$110,900.00	$110,900.00
001-000-000-334-01-20-00	AOC Computer Grant		$1,800.00	$1,800.00
001-000-000-336-00-98-00	City Assistance	$16,000.00	$31,545.00	$31,545.00
001-000-000-336-06-21-00	CJ Population	$1,000.00	$1,000.00	$1,000.00
001-000-000-336-06-26-00	CJ Special Programs	$2,300.00	$2,300.00	$2,300.00
001-000-000-336-06-51-00	DUI - Cities	$500.00	$500.00	$500.00
001-000-000-336-06-94-00	Liquor Excise Tax	$13,000.00	$8,049.01	$8,049.01
001-000-000-336-06-95-00	Liquor Board Profits	$0.00	$24,783.00	$24,783.00
001-000-000-338-21-51-00	Police Contract - Nooksack	$137,000.00	$136,000.00	$136,000.00
001-000-000-338-21-51-01	Public Safety (EMS) - Nooksack	$4,500.00	$5,271.00	$5,271.00
001-000-000-338-39-00-00	Animal Control - Nooksack	$1,250.00	$1,563.00	$1,563.00
001-000-000-341-33-00-00	Local Fee	$3,000.00	$3,601.00	$3,601.00
001-000-000-341-42-00-00	Fiscal Agent Fee - WCFN	$3,500.00	$6,037.00	$6,037.00
001-000-000-341-43-00-00	Convenience Fee-Credit/Debit	$145.00	$154.00	$154.00
001-000-000-341-69-00-00	General Fees & Charges	$4,400.00	$5,215.00	$5,215.00
001-000-000-341-90-01-00	Election Candidate Filing Fees	$144.00	$144.00	$144.00
001-000-000-341-99-00-00	Passport Fees	$8,200.00	$6,892.00	$6,892.00
001-000-000-342-33-00-00	Adult Probation	$40,000.00	$40,000.00	$40,000.00
001-000-000-342-33-06-00	Record Check Fee		$2,314.00	$2,314.00
001-000-000-342-33-07-00	Sentence Compliance Fee		$120.00	$120.00
001-000-000-342-36-00-00	Jail Housing Fee	$10,000.00	$11,430.00	$11,430.00
001-000-000-342-90-00-00	Conviction Fees CN	$1,400.00	$360.00	$360.00
001-000-000-345-81-00-00	Planning/Development Services	$2,000.00	$1,400.00	$1,400.00
001-000-000-345-89-00-00	Planning & Development Fees	$1,000.00	$2,242.00	$2,242.00
001-000-000-352-30-00-00	Mandatory Insurance Fee	$4,000.00	$2,677.00	$2,677.00
001-000-000-353-10-00-00	Traffic Fee	$60,000.00	$56,379.00	$56,379.00
001-000-000-353-70-00-00	Other Non-Traffic Infraction	$3,500.00	$2,360.00	$2,360.00
001-000-000-354-00-00-00	Civil Parking Infraction Penalties	$0.00	$98.00	$98.00
001-000-000-355-20-00-00	DUI Penalties	$2,400.00	$921.00	$921.00
001-000-000-355-80-00-00	Local JIS	$4,000.00	$1,918.00	$1,918.00
001-000-000-355-80-02-00	Conviction Fees CT	$0.00	$896.00	$896.00
001-000-000-356-50-03-00	Local - Drug & Alcohol ED Fund	$50.00	$133.00	$133.00
001-000-000-356-90-00-00	Non-Traffic Misdemeanors	$1,200.00	$1,398.00	$1,398.00
001-000-000-356-90-08-00	Local D/V Assessment	$400.00	$814.00	$814.00
001-000-000-357-30-00-00	Municipal Court Recoupments	$500.00	$0.00	$0.00
001-000-000-357-33-00-00	Public Defense Recoupments	$4,600.00	$6,771.00	$6,771.00
001-000-000-357-36-00-00	Credit Card Fees Court	$800.00	$716.00	$716.00
001-000-000-361-10-00-00	Investment Interest	$300.00	$0.00	$0.00
001-000-000-361-40-00-00	Sales Tax Interest	$100.00	$46.00	$46.00
001-000-000-361-40-01-00	Bank Interest	$100.00	$153.00	$153.00
001-000-000-361-40-01-01	Court Interest - Special Use	$0.00	$707.00	$707.00

001-000-000-361-40-02-00	D/M Interest Income	$1,200.00	$707.00	$707.00
001-000-000-362-40-40-00	Building Rental	$2,000.00	$2,860.00	$2,860.00
001-000-000-362-50-00-00	Space & Facilities Leases	$7,500.00	$7,521.00	$7,521.00
001-000-000-362-60-00-00	Housing Rental	$6,900.00	$6,511.00	$6,511.00
001-000-000-367-11-00-04	Private Donations	$1,500.00	$0.00	$0.00
001-000-000-369-10-00-00	Sale of Surplus Property	$1,500.00	$1,754.00	$1,754.00
001-000-000-369-20-00-00	Unclaimed Property	$0.00	$64.00	$64.00
001-000-000-369-40-00-00	Restitution	$350.00	$153.00	$153.00
001-000-000-369-81-00-00	Cashier's Overages / Shortages	$0.00	$0.00	$0.00
001-000-000-369-90-00-00	Other - Nsf Fees - Minor Corr	$100.00	$117.00	$117.00
001-000-000-386-20-00-00	Key Deposits Standell (2008)	$100.00	$0.00	$0.00
001-000-000-386-20-01-00	Hall/rental House Deposit 2008	$1,100.00	$200.00	$200.00
001-000-000-389-01-00-00	Other Miscellaneous	$700.00	$0.00	$0.00
	001 Total	**$1,618,339.00**	**$1,677,917.63**	**$1,677,917.63**
101-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$151,000.00**	**$153,990.76**	**$153,990.76**
101-000-000-311-10-00-00	General Property Taxes	$60,600.00	$66,820.00	$66,820.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	$51,500.00	$51,522.61	$52,095.14
	101 Total	**$263,100.00**	**$272,333.37**	**$272,905.90**
102-000-000-308-10-00-00	**Beginning cash reserved**	**$0.00**	**$43,751.22**	**$43,751.22**
102-000-000-361-40-00-00	Interest	$0.00	102.96	$102.96
	102 Total	**$0.00**	**$43,854.18**	**$43,854.18**
105-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$1,428.00**	**$1,888.03**	**$1,888.03**
105-000-000-347-30-00-00	Park Use Fee	$4,300.00	$7,880.00	$7,880.00
105-000-000-362-40-00-00	Park Fees - Tournament	$300.00	$0.00	$0.00
105-000-000-369-40-00-00	Park Restitution	$200.00	$333.25	$333.25
105-000-000-397-00-00-00	Park Transfer From Current	$42,000.00	$58,000.00	$58,000.00
	105 Total	**$48,228.00**	**$68,101.28**	**$68,101.28**
106-000-000-308-80-00-00	Beginnig Cash Unreserved	$2,844.32	**$2,844.57**	**$2,844.57**
	106 Total	**$2,844.32**	**$2,844.57**	**$2,844.57**
107-000-000-308-80-00-00	Beginning Cash Unreserved	$0.00	$0.00	**$0.00**
	107 Total	**$0.00**	$0.00	**$0.00**
108-000-000-308-10-00-00	**Beginning Cash reserved**	**$0.00**	**$6,131.19**	**$6,131.19**
108-000-000-345-85-00-01	Park Impact Fees	$0.00	$3,120.00	$3,120.00
	108 Total	**$0.00**	**$9,251.19**	**$9,251.19**
301-000-000-308-80-00-00	**Cash Unreserved**	**$230,000.00**	**$85,838.34**	**$85,838.34**
301-000-000-318-34-00-00	Local Real Estate Excise Tax	$13,200.00	$17,060.00	$17,060.00
301-000-000-318-35-00-00	Local Real Estate Excise Tax	$13,200.00	$17,060.00	$17,060.00
301-000-000-333-20-20-01	STP-R Lincoln St Engineering	$150,000.00	$0.00	$0.00
301-000-000-334-03-80-01	Mission RD Phase 3/ Tib	$0.00	$113,337.00	$113,337.00
301-000-000-334-03-83-00	TIB N Washington	$650,000.00	$488,435.04	$488,435.04
301-000-000-337-61-00-01	Lincoln St ROW Acquisition Port	$0.00	$2,445.00	$2,445.00
301-000-000-361-10-00-00	Interest Earnings	$0.00	$93.00	$93.00
	301 Total	**$1,056,400.00**	**$724,268.38**	**$724,268.38**
304-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$23,971.86**	**$23,974.73**	**$23,974.73**
304-000-000-361-10-00-00	Interest Earnings	$0.00	$13.27	$13.48
	304 Total	**$23,971.86**	**$23,988.00**	**$23,988.21**
401-000-000-308-80-00-00	**Cash Unreserved**	**$145,000.00**	**$159,587.75**	**$159,587.75**
401-000-000-321-60-00-00	Side Sewer Contractor License	$0.00	$115.00	$115.00
401-000-000-322-10-00-00	Side Sewer Permit Fees	$100.00	$180.00	$180.00
401-000-000-341-43-00-00	Convenience Fee Credit/debit	$350.00	$365.00	$365.00
401-000-000-343-40-00-00	Water Sales	$310,000.00	$307,279.00	$307,279.00
401-000-000-343-40-00-01	Water Hookup	$200.00	$0.00	$0.00
401-000-000-343-40-00-03	General Fees & Charges	$8,000.00	$8,464.00	$8,464.00
401-000-000-343-50-00-00	Sewer Sales	$480,000.00	$513,023.31	$530,371.25
401-000-000-343-50-51-00	Sewer Service - Nooksack	$92,000.00	$106,061.00	$106,061.00
401-000-000-343-50-52-00	Wastewater Treatment	$5,000.00	$17,080.00	$17,080.00
401-000-000-361-10-00-00	Interest Earnings	$250.00	$86.00	$86.00
401-000-000-369-00-00-00	Other Miscellaneous	$0.00	$474.00	$474.00
	401 Total	**$1,040,900.00**	**$1,112,715.06**	**$1,130,063.00**
402-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$134,500.00**	**$157,819.61**	**$157,819.61**
402-000-000-337-07-00-00	Capital Water - EDI	$0.00	$1,316.00	$1,316.00
402-000-000-361-10-00-00	Interest Earnings	$100.00	$89.97	$89.97
402-000-000-379-00-00-00	Water Hook-UP Fees	$17,500.00	$22,000.00	$22,000.00
	402 Total	**$152,100.00**	**$181,225.58**	**$181,225.58**
403-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$734,000.00**	**$739,455.46**	**$739,455.46**
403-000-000-331-97-03-00	FEMA/HMPE/PDM effluent outfall	$182,850.00	$249,145.92	$249,145.92
403-000-000-334-03-85-00	TIB Mission Rd 3	$0.00	$4,581.00	$4,581.00

403-000-000-337-07-00-00	Capital Sewer - EDI	$0.00	$3,947.18	$3,947.18
403-000-000-337-07-00-02	WWTP Capital Improvements -	$114,989.00	$139,000.00	$139,000.00
403-000-000-361-10-00-00	Interest Earnings	$375.00	$375.00	$375.00
403-000-000-379-00-00-00	Sewer Hook-UP Fees	$17,500.00	$53,000.00	$53,000.00
403-000-000-379-63-00-01	WWTP Effluent Outfall - Nooksack	$20,317.75	$7,691.00	$7,691.00
403-000-000-379-63-00-02	WWTP Gravel Trap Project -	$0.00	$7,332.00	$7,332.00
403-000-000-389-00-00-00	Suspense Fund	$0.00	$0.00	$0.00
403-000-000-391-80-01-00	PWTF - WWTP Upgrade	$230,011.00	$300,000.00	$300,000.00
	403 Total	**$1,300,042.75**	**$1,504,527.56**	**$1,504,527.56**
404-000-000-308-10-00-00	**Beginning Cash Reserved**	**$58,863.15**	**$56,668.36**	**$56,668.36**
404-000-000-361-10-00-00	Interest Earnings	$45.00	$0.00	$0.00
	404 Total	**$58,908.15**	**$56,668.36**	**$56,668.36**
405-000-000-308-10-00-00	**Beginning Cash Reserved**	**$65,397.45**	**$65,397.45**	**$65,397.45**
	405 Total	**$65,397.45**	**$65,397.45**	**$65,397.45**
631-000-000-386-00-01-00	Key Deposit-Strandell Prop	$0.00		
631-000-000-386-00-02-00	Whatcom Family & Comm.	$0.00		
631-000-000-386-02-00-00	Municipal Court Daily Deposits	$0.00		
631-000-000-386-10-00-00	Building Code Fees	$0.00		
631-000-000-386-12-00-00	Co. Crime Victims	$0.00		
631-000-000-386-20-00-00	Gun Permits	$0.00		
631-000-000-386-30-00-00	Leasehold	$0.00		
631-000-000-386-45-00-00	Hall Deposit	$0.00		
631-000-000-386-83-00-00	Trauma Care-State	$0.00		
631-000-000-386-83-07-00	Auto Theft Prevention	$0.00		
631-000-000-386-83-32-00	Trauma Brain Injury	$0.00		
631-000-000-386-85-01-00	HWY Safety Act Court	$0.00		
631-000-000-386-89-12-00	Accessible Communities Acct	$0.00		
631-000-000-386-89-13-00	Multimodal Transportation Acct	$0.00		
631-000-000-386-92-00-00	St. Gen Fund 50 (PSEA 2)	$0.00		
631-000-000-386-92-01-00	St. Gen Fund 40 (PSEA 1)	$0.00		
631-000-000-386-92-02-00	St. Gen Fund 54 (PSEA 3)	$0.00		
631-000-000-386-96-02-00	WSP Hiway Account	$0.00		
631-000-000-386-96-03-00	Lab Fees Blood/breath	$0.00		
631-000-000-386-97-00-00	Jis-Judicial Info System	$0.00		
631-000-000-386-99-00-00	School Zone Safety	$0.00		
631-000-000-389-01-00-00	457 Plan Distributions	$0.00		
	631 Total	**$0.00**		
	Grand Total	**$5,682,024.58**	**$5,743,092.61**	**$5,761,013.29**
	Less 102 & 108	**($51,793.05)**		
	2013 Budget	**$5,630,231.53**	**$5,743,092.61**	**$5,761,013.29**

2013 Revenue Budget - Amendment #1

Account Number	Description	Budget	Amended Budget Ord 736-13
001-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$202,000.00**	**$215,109.62**
001-000-000-311-10-00-00	General Property Taxes	$257,550.00	$267,278.00
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	$180,000.00	$192,392.00
001-000-000-313-15-00-00	Public Safety	$27,000.00	$29,193.00
001-000-000-313-71-00-00	Local Criminal Justice	$37,000.00	$39,865.00
001-000-000-316-10-00-00	B & O Tax	$140,000.00	$143,352.00
001-000-000-316-30-00-00	Franchise Fees	$22,000.00	$22,000.00
001-000-000-316-41-00-00	Utility Taxes - Electric	$69,000.00	$70,415.00
001-000-000-316-43-00-00	Utility Taxes - Gas	$33,000.00	$29,402.00
001-000-000-316-45-00-00	Utility Taxes - Garbage	$12,200.00	$12,959.00
001-000-000-316-46-00-00	Utility Taxes - Cable TV	$32,000.00	$26,332.00
001-000-000-316-47-00-00	Utility Taxes - Phone	$60,000.00	$50,712.00
001-000-000-316-52-00-00	Utility Taxes - Water	$18,500.00	$17,686.00
001-000-000-316-54-00-00	Utility Taxes - Sewer	$29,000.00	$31,761.00
001-000-000-321-60-00-00	Business Licenses	$5,000.00	$4,530.00
001-000-000-322-10-00-00	Building Permits	$14,000.00	$12,567.00
001-000-000-322-10-01-00	Mechanical Permits	$2,000.00	$897.00
001-000-000-322-14-00-00	Payment IN Lieu of Taxes	$12,000.00	$10,574.00
001-000-000-322-30-00-00	Dog License	$200.00	$180.00
001-000-000-322-90-00-00	Gun Permit Fee	$750.00	$1,219.00
001-000-000-333-97-06-00	Stonegarden Grant CFDA# 97067	$110,900.00	$110,900.00
001-000-000-334-01-20-00	AOC Computer Grant		$1,800.00
001-000-000-336-00-98-00	City Assistance	$16,000.00	$31,545.00
001-000-000-336-06-21-00	CJ Population	$1,000.00	$1,000.00
001-000-000-336-06-26-00	CJ Special Programs	$2,300.00	$2,300.00
001-000-000-336-06-51-00	DUI - Cities	$500.00	$500.00
001-000-000-336-06-94-00	Liquor Excise Tax	$13,000.00	$8,049.01
001-000-000-336-06-95-00	Liquor Board Profits	$0.00	$24,783.00
001-000-000-338-21-51-00	Police Contract - Nooksack	$137,000.00	$136,000.00
001-000-000-338-21-51-01	Public Safety (EMS) - Nooksack	$4,500.00	$5,271.00
001-000-000-338-39-00-00	Animal Control - Nooksack	$1,250.00	$1,563.00
001-000-000-341-33-00-00	Local Fee	$3,000.00	$3,601.00
001-000-000-341-42-00-00	Fiscal Agent Fee - WCFN	$3,500.00	$6,037.00
001-000-000-341-43-00-00	Convenience Fee-Credit/Debit	$145.00	$154.00
001-000-000-341-69-00-00	General Fees & Charges	$4,400.00	$5,215.00
001-000-000-341-90-01-00	Election Candidate Filing Fees	$144.00	$144.00
001-000-000-341-99-00-00	Passport Fees	$8,200.00	$6,892.00
001-000-000-342-33-00-00	Adult Probation	$40,000.00	$40,000.00
001-000-000-342-33-06-00	Record Check Fee		$2,314.00
001-000-000-342-33-07-00	Sentence Compliance Fee		$120.00
001-000-000-342-36-00-00	Jail Housing Fee	$10,000.00	$11,430.00
001-000-000-342-90-00-00	Conviction Fees CN	$1,400.00	$360.00
001-000-000-345-81-00-00	Planning/Development Services	$2,000.00	$1,400.00
001-000-000-345-89-00-00	Planning & Development Fees	$1,000.00	$2,242.00
001-000-000-352-30-00-00	Mandatory Insurance Fee	$4,000.00	$2,677.00
001-000-000-353-10-00-00	Traffic Fee	$60,000.00	$56,379.00
001-000-000-353-70-00-00	Other Non-Traffic Infraction	$3,500.00	$2,360.00
001-000-000-354-00-00-00	Civil Parking Infraction Penalties	$0.00	$98.00
001-000-000-355-20-00-00	DUI Penalties	$2,400.00	$921.00
001-000-000-355-80-00-00	Local JIS	$4,000.00	$1,918.00
001-000-000-355-80-02-00	Conviction Fees CT	$0.00	$896.00
001-000-000-356-50-03-00	Local - Drug & Alcohol ED Fund	$50.00	$133.00
001-000-000-356-90-00-00	Non-Traffic Misdemeanors	$1,200.00	$1,398.00
001-000-000-356-90-08-00	Local D/V Assessment	$400.00	$814.00
001-000-000-357-30-00-00	Municipal Court Recoupments	$500.00	$0.00
001-000-000-357-33-00-00	Public Defense Recoupments	$4,600.00	$6,771.00
001-000-000-357-36-00-00	Credit Card Fees Court	$800.00	$716.00
001-000-000-361-10-00-00	Investment Interest	$300.00	$0.00

001-000-000-361-40-00-00	Sales Tax Interest	$100.00	$46.00
001-000-000-361-40-01-00	Bank Interest	$100.00	$153.00
001-000-000-361-40-01-01	Court Interest - Special Use	$0.00	$707.00
001-000-000-361-40-02-00	D/M Interest Income	$1,200.00	$707.00
001-000-000-362-40-40-00	Building Rental	$2,000.00	$2,860.00
001-000-000-362-50-00-00	Space & Facilities Leases	$7,500.00	$7,521.00
001-000-000-362-60-00-00	Housing Rental	$6,900.00	$6,511.00
001-000-000-367-11-00-04	Private Donations	$1,500.00	$0.00
001-000-000-369-10-00-00	Sale of Surplus Property	$1,500.00	$1,754.00
001-000-000-369-20-00-00	Unclaimed Property	$0.00	$64.00
001-000-000-369-40-00-00	Restitution	$350.00	$153.00
001-000-000-369-81-00-00	Cashier's Overages / Shortages	$0.00	$0.00
001-000-000-369-90-00-00	Other - Nsf Fees - Minor Corr	$100.00	$117.00
001-000-000-386-20-00-00	Key Deposits Standell (2008)	$100.00	$0.00
001-000-000-386-20-01-00	Hall/rental House Deposit 2008	$1,100.00	$200.00
001-000-000-389-01-00-00	Other Miscellaneous	$700.00	$0.00
	001 Total	**$1,618,339.00**	**$1,677,917.63**
101-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$151,000.00**	**$153,990.76**
101-000-000-311-10-00-00	General Property Taxes	$60,600.00	$66,820.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	$51,500.00	$51,522.61
	101 Total	**$263,100.00**	**$272,333.37**
102-000-000-308-10-00-00	**Beginning cash reserved**	**$0.00**	**$43,751.22**
102-000-000-361-40-00-00	Interest	$0.00	102.96
	102 Total	**$0.00**	**$43,854.18**
105-000-000-308-80-00-00	**Beginning Cash Unreserved Parks**	**$1,428.00**	**$1,888.03**
105-000-000-347-30-00-00	Park Use Fee	$4,300.00	$7,880.00
105-000-000-362-40-00-00	Park Fees - Tournament	$300.00	$0.00
105-000-000-369-40-00-00	Park Restitution	$200.00	$333.25
105-000-000-397-00-00-00	Park Transfer From Current	$42,000.00	$58,000.00
	105 Total	**$48,228.00**	**$68,101.28**
106-000-000-308-80-00-00	Beginnig Cash Unreserved	$2,844.32	**$2,844.57**
	106 Total	**$2,844.32**	**$2,844.57**
107-000-000-308-80-00-00	Beginning Cash Unreserved	$0.00	$0.00
	107 Total	**$0.00**	$0.00
108-000-000-308-10-00-00	**Beginning Cash reserved**	**$0.00**	**$6,131.19**
108-000-000-345-85-00-01	Park Impact Fees	$0.00	$3,120.00
	108 Total	**$0.00**	**$9,251.19**
301-000-000-308-80-00-00	**Cash Unreserved**	**$230,000.00**	**$85,838.34**
301-000-000-318-34-00-00	Local Real Estate Excise Tax REET	$13,200.00	$17,060.00
301-000-000-318-35-00-00	Local Real Estate Excise Tax REET	$13,200.00	$17,060.00
301-000-000-333-20-20-01	STP-R Lincoln St Engineering	$150,000.00	$0.00
301-000-000-334-03-80-01	Mission RD Phase 3/ Tib	$0.00	$113,337.00
301-000-000-334-03-83-00	TIB N Washington	$650,000.00	$488,435.04
301-000-000-337-61-00-01	Lincoln St ROW Acquisition Port	$0.00	$2,445.00
301-000-000-361-10-00-00	Interest Earnings	$0.00	$93.00
	301 Total	**$1,056,400.00**	**$724,268.38**
304-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$23,971.86**	**$23,974.73**
304-000-000-361-10-00-00	Interest Earnings	$0.00	$13.27
	304 Total	**$23,971.86**	**$23,988.00**
401-000-000-308-80-00-00	**Cash Unreserved**	**$145,000.00**	**$159,587.75**
401-000-000-321-60-00-00	Side Sewer Contractor License	$0.00	$115.00
401-000-000-322-10-00-00	Side Sewer Permit Fees	$100.00	$180.00
401-000-000-341-43-00-00	Convenience Fee Credit/debit	$350.00	$365.00
401-000-000-343-40-00-00	Water Sales	$310,000.00	$307,279.00
401-000-000-343-40-00-01	Water Hookup	$200.00	$0.00
401-000-000-343-40-00-03	General Fees & Charges	$8,000.00	$8,464.00
401-000-000-343-50-00-00	Sewer Sales	$480,000.00	$513,023.31
401-000-000-343-50-51-00	Sewer Service - Nooksack	$92,000.00	$106,061.00
401-000-000-343-50-52-00	Wastewater Treatment	$5,000.00	$17,080.00
401-000-000-361-10-00-00	Interest Earnings	$250.00	$86.00
401-000-000-369-00-00-00	Other Miscellaneous	$0.00	$474.00
	401 Total	**$1,040,900.00**	**$1,112,715.06**
402-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$134,500.00**	**$157,819.61**
402-000-000-337-07-00-00	Capital Water - EDI	$0.00	$1,316.00
402-000-000-361-10-00-00	Interest Earnings	$100.00	$89.97

Fund # changed from 302 to

402	402-000-000-379-00-00-00	Water Hook-UP Fees	$17,500.00	$22,000.00
		402 Total	**$152,100.00**	**$181,225.58**
	403-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$734,000.00**	**$739,455.46**
	403-000-000-331-97-03-00	FEMA/HMPE/PDM effluent outfall	$182,850.00	$249,145.92
Fund # changed from 303 to 403	403-000-000-334-03-85-00	TIB Mission Rd 3	$0.00	$4,581.00
	403-000-000-337-07-00-00	Capital Sewer - EDI	$0.00	$3,947.18
	403-000-000-337-07-00-02	WWTP Capital Improvements -	$114,989.00	$139,000.00
	403-000-000-361-10-00-00	Interest Earnings	$375.00	$375.00
	403-000-000-379-00-00-00	Sewer Hook-UP Fees	$17,500.00	$53,000.00
	403-000-000-379-63-00-01	WWTP Effluent Outfall - Nooksack	$20,317.75	$7,691.00
	403-000-000-379-63-00-02	WWTP Gravel Trap Project -	$0.00	$7,332.00
	403-000-000-389-00-00-00	Suspense Fund	$0.00	$0.00
	403-000-000-391-80-01-00	PWTF - WWTP Upgrade	$230,011.00	$300,000.00
		403 Total	**$1,300,042.75**	**$1,504,527.56**
Fund # changed 402 to 404	**404-000-000-308-10-00-00**	**Beginning Cash Reserved**	**$58,863.15**	**$56,668.36**
	404-000-000-361-10-00-00	Interest Earnings	$45.00	$0.00
		404 Total	**$58,908.15**	**$56,668.36**
Fund # changed 403 to 405	**405-000-000-308-10-00-00**	**Beginning Cash Reserved**	**$65,397.45**	**$65,397.45**
		405 Total	**$65,397.45**	**$65,397.45**
	631-000-000-386-00-01-00	Key Deposit-Strandell Prop	$0.00	
	631-000-000-386-00-02-00	Whatcom Family & Comm. Network	$0.00	
	631-000-000-386-02-00-00	Municipal Court Daily Deposits	$0.00	
	631-000-000-386-10-00-00	Building Code Fees	$0.00	
	631-000-000-386-12-00-00	Co. Crime Victims	$0.00	
	631-000-000-386-20-00-00	Gun Permits	$0.00	
	631-000-000-386-30-00-00	Leasehold	$0.00	
	631-000-000-386-45-00-00	Hall Deposit	$0.00	
	631-000-000-386-83-00-00	Trauma Care-State	$0.00	
	631-000-000-386-83-07-00	Auto Theft Prevention	$0.00	
	631-000-000-386-83-32-00	Trauma Brain Injury	$0.00	
	631-000-000-386-85-01-00	HWY Safety Act Court	$0.00	
	631-000-000-386-89-12-00	Accessible Communities Acct	$0.00	
	631-000-000-386-89-13-00	Multimodal Transportation Acct	$0.00	
	631-000-000-386-92-00-00	St. Gen Fund 50 (PSEA 2)	$0.00	
	631-000-000-386-92-01-00	St. Gen Fund 40 (PSEA 1)	$0.00	
	631-000-000-386-92-02-00	St. Gen Fund 54 (PSEA 3)	$0.00	
	631-000-000-386-96-02-00	WSP Hiway Account	$0.00	
	631-000-000-386-96-03-00	Lab Fees Blood/breath	$0.00	
	631-000-000-386-97-00-00	Jis-Judicial Info System	$0.00	
	631-000-000-386-99-00-00	School Zone Safety	$0.00	
	631-000-000-389-01-00-00	457 Plan Distributions	$0.00	
		631 Total	**$0.00**	
		Grand Total	**$5,682,024.58**	**$5,743,092.61**
		Less 102 & 108	**($51,793.05)**	
		2013 Budget	**$5,630,231.53**	**$5,743,092.61**

2013 Revenue Budget

Account Number	Description	Budget
001-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$202,000.00**
001-000-000-311-10-00-00	General Property Taxes	$257,550.00
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	$180,000.00
001-000-000-313-15-00-00	Public Safety	$27,000.00
001-000-000-313-71-00-00	Local Criminal Justice	$37,000.00
001-000-000-316-10-00-00	B & O Tax	$140,000.00
001-000-000-316-30-00-00	Franchise Fees	$22,000.00
001-000-000-316-41-00-00	Utility Taxes - Electric	$69,000.00
001-000-000-316-43-00-00	Utility Taxes - Gas	$33,000.00
001-000-000-316-45-00-00	Utility Taxes - Garbage	$12,200.00
001-000-000-316-46-00-00	Utility Taxes - Cable TV	$32,000.00
001-000-000-316-47-00-00	Utility Taxes - Phone	$60,000.00
001-000-000-316-52-00-00	Utility Taxes - Water	$18,500.00
001-000-000-316-54-00-00	Utility Taxes - Sewer	$29,000.00
001-000-000-321-60-00-00	Business Licenses	$5,000.00
001-000-000-322-10-00-00	Building Permits	$14,000.00
001-000-000-322-10-01-00	Mechanical Permits	$2,000.00
001-000-000-322-14-00-00	Payment IN Lieu of Taxes	$12,000.00
001-000-000-322-30-00-00	Dog License	$200.00
001-000-000-322-90-00-00	Gun Permit Fee	$750.00
001-000-000-333-97-06-00	Stonegarden Grant CFDA# 97067	$110,900.00
001-000-000-336-00-98-00	City Assistance	$16,000.00
001-000-000-336-06-21-00	CJ Population	$1,000.00
001-000-000-336-06-26-00	CJ Special Programs	$2,300.00
001-000-000-336-06-51-00	DUI - Cities	$500.00
001-000-000-336-06-94-00	Liquor Excise Tax	$13,000.00
001-000-000-336-06-95-00	Liquor Board Profits	$0.00
001-000-000-338-21-51-00	Police Contract - Nooksack	$137,000.00
001-000-000-338-21-51-01	Public Safety (EMS) - Nooksack	$4,500.00
001-000-000-338-39-00-00	Animal Control - Nooksack	$1,250.00
001-000-000-341-33-00-00	Local Fee	$3,000.00
001-000-000-341-42-00-00	Fiscal Agent Fee - WCFN	$3,500.00
001-000-000-341-43-00-00	Convenience Fee-Credit/Debit	$145.00
001-000-000-341-69-00-00	General Fees & Charges	$4,400.00
001-000-000-341-90-01-00	Election Candidate Filing Fees	$144.00
001-000-000-341-99-00-00	Passport Fees	$8,200.00
001-000-000-342-33-00-00	Adult Probation	$40,000.00
001-000-000-342-36-00-00	Jail Housing Fee	$10,000.00
001-000-000-342-90-00-00	Conviction Fees CN	$1,400.00
001-000-000-345-81-00-00	Planning/Development Services	$2,000.00
001-000-000-345-89-00-00	Planning & Development Fees	$1,000.00
001-000-000-352-30-00-00	Mandatory Insurance Fee	$4,000.00
001-000-000-353-10-00-00	Traffic Fee	$60,000.00
001-000-000-353-70-00-00	Other Non-Traffic Infraction	$3,500.00
001-000-000-354-00-00-00	Civil Parking Infraction Penalties	$0.00
001-000-000-355-20-00-00	DUI Penalties	$2,400.00
001-000-000-355-80-00-00	Local JIS	$4,000.00
001-000-000-355-80-02-00	Conviction Fees CT	$0.00
001-000-000-356-50-03-00	Local - Drug & Alcohol ED Fund	$50.00
001-000-000-356-90-00-00	Non-Traffic Misdemeanors	$1,200.00
001-000-000-356-90-08-00	Local D/V Assessment	$400.00
001-000-000-357-30-00-00	Municipal Court Recoupments	$500.00
001-000-000-357-33-00-00	Public Defense Recoupments	$4,600.00
001-000-000-357-36-00-00	Credit Card Fees Court	$800.00
001-000-000-361-10-00-00	Investment Interest	$300.00

001-000-000-361-40-00-00	Sales Tax Interest	$100.00	
001-000-000-361-40-01-00	Bank Interest	$100.00	
001-000-000-361-40-01-01	Court Interest - Special Use	$0.00	
001-000-000-361-40-02-00	D/M Interest Income	$1,200.00	
001-000-000-362-40-40-00	Building Rental	$2,000.00	
001-000-000-362-50-00-00	Space & Facilities Leases	$7,500.00	
001-000-000-362-60-00-00	Housing Rental	$6,900.00	
001-000-000-367-11-00-04	Private Donations	$1,500.00	
001-000-000-369-10-00-00	Sale of Surplus Property	$1,500.00	
001-000-000-369-40-00-00	Restitution	$350.00	
001-000-000-369-81-00-00	Cashier's Overages / Shortages	$0.00	
001-000-000-369-90-00-00	Other - Nsf Fees - Minor Corr	$100.00	
001-000-000-386-20-00-00	Key Deposits Standell (2008)	$100.00	
001-000-000-386-20-01-00	Hall/rental House Deposit 2008	$1,100.00	
001-000-000-389-01-00-00	Other Miscellaneous	$700.00	
	001 Total	**$1,618,339.00**	
	Fund Total	**$1,618,339.00**	
101-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$151,000.00**	
101-000-000-311-10-00-00	General Property Taxes	$60,600.00	
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	$51,500.00	
	101 Total	**$263,100.00**	
	Fund Total	**$263,100.00**	
102-000-000-308-10-00-00	**Beginning cash reserved**	$43,761.86	Not Included in Budget Ordinance
102-000-000-361-40-00-00	Interest	$100.00	
	102 Total	$43,861.86	
	Fund Total	$43,861.86	
105-000-000-308-80-00-00	**Beginning Cash Unreserved Parks**	**$1,428.00**	
105-000-000-347-30-00-00	Park Use Fee	$4,300.00	
105-000-000-362-40-00-00	Park Fees - Tournament	$300.00	
105-000-000-369-40-00-00	Park Restitution	$200.00	
105-000-000-397-00-00-00	Park Transfer From Current	$42,000.00	
	105 Total	**$48,228.00**	
	Fund Total	**$48,228.00**	
106-000-000-308-80-00-00	Beginnig Cash Unreserved	$2,844.32	
	106 Total	**$2,844.32**	
	Fund Total	**$2,844.32**	
107-000-000-308-80-00-00	Beginning Cash Unreserved	$0.00	
	107 Total	**$0.00**	
	Fund Total	**$0.00**	
108-000-000-308-10-00-00	**Beginning Cash reserved**	$6,131.19	Not Included in Budget Ordinance
108-000-000-345-85-00-01	Park Impact Fees	$1,800.00	
	108 Total	$7,931.19	
	Fund Total	$7,931.19	
301-000-000-308-80-00-00	**Cash Unreserved**	**$230,000.00**	
301-000-000-318-34-00-00	Local Real Estate Excise Tax REET	$13,200.00	
301-000-000-318-35-00-00	Local Real Estate Excise Tax REET	$13,200.00	
301-000-000-333-20-20-01	STP-R Lincoln St Engineering	$150,000.00	
301-000-000-334-03-80-01	Mission RD Phase 3/ Tib	$0.00	
301-000-000-334-03-83-00	TIB N Washington	$650,000.00	
301-000-000-361-10-00-00	Interest Earnings	$0.00	
	301 Total	**$1,056,400.00**	
	Fund Total	**$1,056,400.00**	
304-000-000-308-80-00-00	**Beginning Cash Unreserved**	**$23,971.86**	
304-000-000-361-10-00-00	Interest Earnings	$0.00	
	304 Total	**$23,971.86**	
	Fund Total	**$23,971.86**	
401-000-000-308-80-00-00	**Cash Unreserved**	**$145,000.00**	
401-000-000-321-60-00-00	Side Sewer Contractor License	$0.00	
401-000-000-322-10-00-00	Side Sewer Permit Fees	$100.00	
401-000-000-341-43-00-00	Convenience Fee Credit/debit	$350.00	
401-000-000-343-40-00-00	Water Sales	$310,000.00	
401-000-000-343-40-00-01	Water Hookup	$200.00	

	401-000-000-343-40-00-03	General Fees & Charges	$8,000.00
	401-000-000-343-50-00-00	Sewer Sales	$480,000.00
	401-000-000-343-50-51-00	Sewer Service - Nooksack	$92,000.00
	401-000-000-343-50-52-00	Wastewater Treatment	$5,000.00
	401-000-000-361-10-00-00	Interest Earnings	$250.00
		401 Total	**$1,040,900.00**
		Fund Total	**$1,040,900.00**
Fund # changed from 302 to 402	**402-000-000-308-80-00-00**	**Beginning Cash Unreserved**	**$134,500.00**
	402-000-000-337-07-00-00	Capital Water - EDI	$0.00
	402-000-000-361-10-00-00	Interest Earnings	$100.00
	402-000-000-379-00-00-00	Water Hook-UP Fees	$17,500.00
		402 Total	**$152,100.00**
		Fund Total	**$152,100.00**
Fund # changed from 303 to 403	**403-000-000-308-80-00-00**	**Beginning Cash Unreserved**	**$734,000.00**
	403-000-000-331-97-03-00	FEMA/HMPE/PDM effluent outfall	$182,850.00
	403-000-000-334-03-85-00	TIB Mission Rd 3	$0.00
	403-000-000-337-07-00-00	Capital Sewer - EDI	$0.00
	403-000-000-337-07-00-02	WWTP Capital Improvements -	$114,989.00
	403-000-000-361-10-00-00	Interest Earnings	$375.00
	403-000-000-379-00-00-00	Sewer Hook-UP Fees	$17,500.00
	403-000-000-379-63-00-01	WWTP Effluent Outfall - Nooksack	$20,317.75
	403-000-000-379-63-00-02	WWTP Gravel Trap Project -	$0.00
	403-000-000-389-00-00-00	Suspense Fund	$0.00
	403-000-000-391-80-01-00	PWTF - WWTP Upgrade	$230,011.00
		403 Total	**$1,300,042.75**
		Fund Total	**$1,300,042.75**
Fund # changed from 402 to 404	**404-000-000-308-10-00-00**	**Beginning Cash Reserved**	**$58,863.15**
	404-000-000-361-10-00-00	Interest Earnings	$45.00
		404 Total	**$58,908.15**
		Fund Total	**$58,908.15**
Fund # changed from 403 to 405	**405-000-000-308-10-00-00**	**Beginning Cash Reserved**	**$65,397.45**
		405 Total	**$65,397.45**
		Fund Total	**$65,397.45**
	631-000-000-386-00-01-00	Key Deposit-Strandell Prop	$0.00
	631-000-000-386-00-02-00	Whatcom Family & Comm. Network	$0.00
	631-000-000-386-02-00-00	Municipal Court Daily Deposits	$0.00
	631-000-000-386-10-00-00	Building Code Fees	$0.00
	631-000-000-386-12-00-00	Co. Crime Victims	$0.00
	631-000-000-386-20-00-00	Gun Permits	$0.00
	631-000-000-386-30-00-00	Leasehold	$0.00
	631-000-000-386-45-00-00	Hall Deposit	$0.00
	631-000-000-386-83-00-00	Trauma Care-State	$0.00
	631-000-000-386-83-07-00	Auto Theft Prevention	$0.00
	631-000-000-386-83-32-00	Trauma Brain Injury	$0.00
	631-000-000-386-85-01-00	HWY Safety Act Court	$0.00
	631-000-000-386-89-12-00	Accessible Communities Acct	$0.00
	631-000-000-386-89-13-00	Multimodal Transportation Acct	$0.00
	631-000-000-386-92-00-00	St. Gen Fund 50 (PSEA 2)	$0.00
	631-000-000-386-92-01-00	St. Gen Fund 40 (PSEA 1)	$0.00
	631-000-000-386-92-02-00	St. Gen Fund 54 (PSEA 3)	$0.00
	631-000-000-386-96-02-00	WSP Hiway Account	$0.00
	631-000-000-386-96-03-00	Lab Fees Blood/breath	$0.00
	631-000-000-386-97-00-00	Jis-Judicial Info System	$0.00
	631-000-000-386-99-00-00	School Zone Safety	$0.00
	631-000-000-389-01-00-00	457 Plan Distributions	$0.00
		631 Total	**$0.00**
		Fund Total	**$0.00**
		Grand Total	**$5,682,024.58**
		Less 102 & 108	**($51,793.05)**
		2013 Budget	**$5,630,231.53**

2013 Expenditure Budget - Amendment #2

Account Number	Description	Budget	Amended Budget Ord 736-13	Amended Budget Ord 740-14
001-000-000-508-80-00-00	**Ending Cash Unreserved**	**$226,951.45**	**$ 198,907.53**	**$198,907.53**
001-000-000-511-30-44-00	Publication & Advertising	$2,500.00	$ 2,000.00	$2,000.00
001-000-000-511-60-10-00	Councilmember Salaries	$9,000.00	$ 9,000.00	$9,000.00
001-000-000-511-60-20-00	Councilmember Benefits	$700.00	$ 700.00	$700.00
001-000-000-511-60-30-00	Legislative Supplies	$300.00	$ 80.00	$80.00
001-000-000-511-60-46-00	Insurance Expense	$3,550.00	$ 3,575.00	$3,575.00
001-000-000-511-70-00-00	Election Expense	$2,000.00	$ 2,700.00	$2,700.00
001-000-000-512-50-10-00	Clerk Salaries	$26,500.00	$ 26,500.00	$26,500.00
001-000-000-512-50-10-01	Judge Salaries	$16,850.00	$ 16,850.00	$16,850.00
001-000-000-512-50-20-00	Clerk Benefits	$15,500.00	$ 15,500.00	$15,500.00
001-000-000-512-50-31-00	Office Supplies	$2,000.00	$ 1,000.00	$1,000.00
001-000-000-512-50-35-00	Small Tools/Equipment	$500.00	$ 2,850.00	$2,850.00
001-000-000-512-50-41-00	Professional Services-Legal	$5,370.00	$ 4,459.10	$4,459.10
001-000-000-512-50-41-01	Jury Fees	$100.00	$ 100.00	$100.00
001-000-000-512-50-41-02	Bank Fees	$960.00	$ 1,100.00	$1,100.00
001-000-000-512-50-41-03	IT Service	$2,600.00	$ 4,150.00	$4,150.00
001-000-000-512-50-41-04	Custodial Service	$300.00	$ 600.00	$600.00
001-000-000-512-50-42-00	Telephone/Internet	$1,000.00	$ 1,075.00	$1,075.00
001-000-000-512-50-42-01	Postage	$50.00	$ 85.00	$85.00
001-000-000-512-50-43-00	Travel/Training Expense	$200.00	$ 775.00	$775.00
001-000-000-512-50-45-00	Copier Rental	$1,200.00	$ 850.00	$850.00
001-000-000-512-50-47-00	Utility Services	$250.00	$ 250.00	$250.00
001-000-000-512-50-49-00	Dues/Memberships	$125.00	$ 225.00	$225.00
001-000-000-512-81-00-00	Public Defender	$16,000.00	$ 16,000.00	$16,000.00
001-000-000-513-10-20-00	Mayor Benefits	$22,000.00	$ 21,000.00	$21,000.00
001-000-000-513-10-35-00	Small Tools/Equipment	$1,500.00	$ 500.00	$500.00
001-000-000-513-10-43-00	Travel/Training Expense	$350.00	$ 350.00	$350.00
001-000-000-513-10-46-00	Insurance Expense	$1,600.00	$ 1,650.00	$1,650.00
001-000-000-513-50-42-00	Telephone/Internet	$450.00	$ 975.00	$975.00
001-000-000-514-23-10-00	Salaries	$16,500.00	$ 17,000.00	$17,000.00
001-000-000-514-23-20-00	Benefits	$11,000.00	$ 11,000.00	$11,000.00
001-000-000-514-23-31-00	Office Supplies	$1,300.00	$ 1,000.00	$1,000.00
001-000-000-514-23-35-00	Small Tools/Equipment	$3,000.00	$ 3,000.00	$3,000.00
001-000-000-514-23-41-00	Professional Services	$2,750.00	$ 2,750.00	$2,750.00
001-000-000-514-23-41-01	Auditor Expense	$1,000.00	$ 1,000.00	$1,000.00
001-000-000-514-23-41-02	Bank Fees	$100.00	$ 650.00	$650.00
001-000-000-514-23-41-03	IT Service	$2,500.00	$ 4,100.00	$4,100.00
001-000-000-514-23-41-04	Custodial Service	$300.00	$ 600.00	$600.00
001-000-000-514-23-42-00	Telephone/Internet	$3,478.00	$ 2,000.00	$2,000.00
001-000-000-514-23-42-01	Postage	$50.00	$ 55.00	$55.00
001-000-000-514-23-43-00	Travel/Training Expense	$3,000.00	$ 3,700.00	$3,700.00
001-000-000-514-23-45-00	Copier Rental	$720.00	$ 820.00	$820.00
001-000-000-514-23-46-00	Insurance Expense	$1,545.00	$ 1,650.00	$1,650.00
001-000-000-514-23-47-00	Utility Services	$250.00	$ 250.00	$250.00
001-000-000-514-23-48-00	Equipment Maintenance	$100.00	$ 100.00	$100.00
001-000-000-514-23-49-00	Dues/Memberships	$200.00	$ 350.00	$350.00
001-000-000-514-40-49-00	Training	$1,200.00	$ -	$0.00
001-000-000-514-81-00-00	Business/Animal Licensing	$100.00	$ 100.00	$100.00
001-000-000-515-10-41-00	COE Legal Expenses	$20,300.00	$ 28,100.00	$28,100.00
001-000-000-515-10-46-00	Insurance Expense	$1,545.00	$ 1,545.00	$1,545.00
001-000-000-515-21-41-00	Legal Expense - Criminal	$24,000.00	$ 27,450.00	$27,450.00
001-000-000-518-10-45-00	Copier Rental	$500.00	$ 200.00	$200.00
001-000-000-518-20-48-00	Building Maintenance (Rental)	$1,000.00	$ 1,000.00	$1,000.00
001-000-000-518-30-10-00	Central Services Salaries	$7,100.00	$ 7,400.00	$7,400.00
001-000-000-518-30-20-00	Central Services Benefits	$4,700.00	$ 5,200.00	$5,200.00
001-000-000-518-30-31-00	Office Supplies	$4,300.00	$ 7,100.00	$7,100.00
001-000-000-518-30-32-00	Fuel	$370.00	$ 370.00	$370.00
001-000-000-518-30-35-00	Small Tools/Equipment	$600.00	$ 7,750.00	$7,750.00

001-000-000-518-30-41-00	Professional Services	$2,550.00	$	3,500.00	$3,500.00
001-000-000-518-30-41-02	Bank Fees	$100.00	$	100.00	$100.00
001-000-000-518-30-41-04	Custodial Services	$450.00	$	2,900.00	$2,900.00
001-000-000-518-30-42-00	Telephones/Internet	$1,600.00	$	4,750.00	$4,750.00
001-000-000-518-30-42-01	Postage	$50.00	$	1,900.00	$1,900.00
001-000-000-518-30-43-00	Travel/Training Expense	$1,000.00	$	1,000.00	$1,000.00
001-000-000-518-30-46-00	Insurance Expense	$8,300.00	$	8,350.00	$8,350.00
001-000-000-518-30-47-00	Utility Services	$9,000.00	$	9,000.00	$9,000.00
001-000-000-518-30-48-00	Building Maintenance	$14,000.00	$	58,100.00	$58,100.00
001-000-000-518-30-49-00	Dues/Memberships	$200.00	$	75.00	$75.00
001-000-000-518-86-41-00	IT Service	$500.00	$	4,550.00	$4,550.00
001-000-000-519-90-40-00	COE Dues & Assessments	$3,300.00	$	3,500.00	$3,500.00
001-000-000-521-10-10-00	Police Salaries	$365,000.00	$	344,000.00	$344,000.00
001-000-000-521-10-10-04	Stonegarden Salaries	$50,000.00	$	50,000.00	$50,000.00
001-000-000-521-10-20-00	Police Benefits	$189,000.00	$	150,000.00	$150,000.00
001-000-000-521-10-20-01	Uniforms	$4,800.00	$	5,600.00	$5,600.00
001-000-000-521-10-20-02	Benefits - Reserves	$250.00	$	250.00	$250.00
001-000-000-521-10-20-04	Stonegarden Benefits	$20,900.00	$	20,900.00	$20,900.00
001-000-000-521-10-31-00	Supplies	$2,500.00	$	2,500.00	$2,500.00
001-000-000-521-10-32-00	Fuel	$20,000.00	$	20,000.00	$20,000.00
001-000-000-521-10-41-00	Professional Services	$5,450.00	$	4,000.00	$4,000.00
001-000-000-521-10-41-02	Bank Fees	$50.00	$	50.00	$50.00
001-000-000-521-10-41-03	IT Service	$2,000.00	$	4,400.00	$4,400.00
001-000-000-521-10-41-04	Custodial Services	$750.00	$	1,100.00	$1,100.00
001-000-000-521-10-42-01	Postage	$50.00	$	150.00	$150.00
001-000-000-521-10-46-00	Insurance Expense	$10,506.00	$	11,300.00	$11,300.00
001-000-000-521-10-49-00	Dues/Memberships	$1,300.00	$	950.00	$950.00
001-000-000-521-20-42-01	Communications What-Comm	$30,388.00	$	31,500.00	$31,500.00
001-000-000-521-30-30-00	Drug & Alcohol Education Supp.	$400.00	$	400.00	$400.00
001-000-000-521-40-43-00	Travel/Training Expense	$1,500.00	$	2,250.00	$2,250.00
001-000-000-521-40-49-00	Law Enforcement Training	$4,000.00	$	4,000.00	$4,000.00
001-000-000-521-50-35-00	Small Tools/Equipment	$10,500.00	$	10,000.00	$10,000.00
001-000-000-521-50-42-00	Telephones/Internet	$9,150.00	$	11,000.00	$11,000.00
001-000-000-521-50-45-00	Copier Rental	$720.00	$	820.00	$820.00
001-000-000-521-50-47-00	Utility Services	$4,000.00	$	500.00	$500.00
001-000-000-521-50-48-00	Building/Equipment Maintenance	$5,500.00	$	8,300.00	$8,300.00
001-000-000-522-60-51-00	Fire District #1 Contract	$111,240.00	$	109,000.00	$109,000.00
001-000-000-523-30-41-00	Probation Services	$25,000.00	$	25,500.00	$25,500.00
001-000-000-523-60-41-00	Jail Services	$24,000.00	$	31,000.00	$31,000.00
001-000-000-524-10-10-00	Building Official Salary	$20,750.00	$	21,000.00	$21,000.00
001-000-000-524-10-20-00	Building Official Benefits	$13,000.00	$	13,750.00	$13,750.00
001-000-000-524-10-31-00	Building Official Supplies	$2,375.00	$	1,750.00	$1,750.00
001-000-000-524-10-32-00	Fuel	$600.00	$	300.00	$300.00
001-000-000-524-10-41-00	Professional Services	$360.50	$	200.00	$200.00
001-000-000-524-10-41-02	Bank Fees	$50.00	$	15.00	$15.00
001-000-000-524-10-41-03	IT Service	$1,030.00	$	3,900.00	$3,900.00
001-000-000-524-10-41-04	Custodial Services	$500.00	$	500.00	$500.00
001-000-000-524-10-42-00	Telephone/Internet	$1,250.00	$	1,000.00	$1,000.00
001-000-000-524-10-42-01	Postage	$50.00	$	50.00	$50.00
001-000-000-524-10-45-00	Copier Rental	$300.00	$	750.00	$750.00
001-000-000-524-10-46-00	Insurance Expense	$750.00	$	750.00	$750.00
001-000-000-524-20-49-00	Dues/Memberships	$200.00	$	350.00	$350.00
001-000-000-524-40-43-00	Travel/Training	$2,500.00	$	2,800.00	$2,800.00
001-000-000-524-50-35-00	Small Tools/Equipment	$155.00	$	155.00	$155.00
001-000-000-524-50-47-00	Utility Service	$250.00	$	250.00	$250.00
001-000-000-524-50-48-00	Equipment Maintenance	$100.00	$	100.00	$100.00
001-000-000-525-10-41-00	What. Co. Emergency Services	$26,400.00	$	26,400.00	$26,400.00
001-000-000-531-50-49-00	Drainage Improvement Dist 21	$515.00	$	515.00	$515.00
001-000-000-531-70-41-00	N.W. Air Pollution Authority	$869.05	$	900.00	$900.00
001-000-000-558-60-41-00	Planning Professional Services	$100.00	$	18,500.00	$18,500.00
001-000-000-558-60-41-02	Sehome Professional Services	$46,800.00	$	46,800.00	$46,800.00
001-000-000-562-40-50-00	Whatcom Co. H&HS / Liquor Prof	$700.00	$	200.00	$200.00
001-000-000-572-10-30-00	Library Supplies	$100.00	$	100.00	$100.00
001-000-000-572-10-46-00	Library Insurance Expense	$4,841.00	$	4,841.00	$4,841.00
001-000-000-572-50-48-00	Library Maintenance	$800.00	$	800.00	$800.00
001-000-000-586-00-00-00	State Fee Gun Permits	$700.00	$	-	$0.00
001-000-000-586-00-00-01	Hall Deposit Refunds	$1,200.00	$	-	$0.00
001-000-000-589-00-00-00	Petty Cash Out	$175.00	$	-	$0.00
001-000-000-594-21-64-00	Police Vehicle Stonegarden	$35,000.00	$	35,000.00	$35,000.00
001-000-000-594-31-61-00	Land Acquisition - Golf Course	$0.00	$	21,000.00	$21,000.00
001-000-000-597-00-00-00	Operating Transfer To Parks	$42,000.00	$	58,000.00	$58,000.00

	001 Total	**$1,618,339.00**	**$ 1,677,917.63**	**$1,677,917.63**
101-000-000-508-80-00-00	**Ending Cash Unreserved**	**$153,100.00**	**$ 155,193.37**	**$155,765.90**
101-000-000-542-30-48-00	Roadway Maintenance	$6,000.00	$ 5,800.00	$5,800.00
101-000-000-542-40-48-00	Stormwater Maintenance	$0.00	$ 2,600.00	$2,600.00
101-000-000-542-50-48-00	Facilities Maintenance	$2,000.00	$ 10.00	$10.00
101-000-000-542-63-47-00	Street Lighting	$27,000.00	$ 35,500.00	$35,500.00
101-000-000-542-64-00-00	Traffic Control Devices	$500.00	$ 650.00	$650.00
101-000-000-542-66-41-00	Snow & Ice Removal Services	$500.00	$ -	$0.00
101-000-000-542-67-41-00	Street Sweeping	$6,000.00	$ 6,150.00	$6,150.00
101-000-000-542-70-41-00	Roadside Mowing	$3,000.00	$ 2,400.00	$2,400.00
101-000-000-542-90-31-00	Supplies	$1,500.00	$ 1,700.00	$1,700.00
101-000-000-542-90-32-00	Fuel	$1,500.00	$ 1,700.00	$1,700.00
101-000-000-542-90-41-00	Professional Services	$8,000.00	$ 2,200.00	$2,200.00
101-000-000-542-90-48-00	Equipment Maintenance	$1,500.00	$ 4,200.00	$4,200.00
101-000-000-543-10-10-00	Salaries	$29,000.00	$ 30,000.00	$30,000.00
101-000-000-543-10-20-00	Benefits	$16,500.00	$ 18,000.00	$18,000.00
101-000-000-543-10-49-00	Dues/Memberships	$100.00	$ 75.00	$75.00
101-000-000-543-30-41-00	Custodial Services	$0.00	$ 30.00	$30.00
101-000-000-543-30-42-00	Telephones/Internet	$500.00	$ 625.00	$625.00
101-000-000-543-30-46-00	Insurance	$5,400.00	$ 5,150.00	$5,150.00
101-000-000-543-50-47-00	Utility Services	$500.00	$ 50.00	$50.00
101-000-000-543-60-43-00	Travel/Training Expense	$500.00	$ 300.00	$300.00
	101 Total	**$263,100.00**	**$ 272,333.37**	**$272,905.90**
			$ -	
102-000-000-508-00-00-00	**Asset Seizure Fund**	**$43,761.86**	$ -	
102-000-000-508-10-00-00	Ending Cash Reserved	$0.00	$ 25,012.94	$25,012.94
102-000-000-521-40-49-00	Law Enforcement Training	$0.00	$ 4,531.00	$4,531.00
102-000-000-521-50-35-00	Small Tools/Equipment	$0.00	$ 14,310.24	$14,310.24
	102 Total	**$43,761.86**	**$ 43,854.18**	**$43,854.18**
105-000-000-508-80-00-00	**Ending Cash Unreserved**	**$1,328.00**	**$ 711.36**	**$711.36**
105-000-000-576-10-10-00	Park Salaries	$17,500.00	$ 17,938.48	$17,938.48
105-000-000-576-10-10-01	Park Summer Help Salaries	$4,700.00	$ 11,448.00	$11,448.00
105-000-000-576-10-20-00	Park Benefits	$11,500.00	$ 12,331.99	$12,331.99
105-000-000-576-10-20-01	Park Summer Help Benefits	$700.00	$ 1,698.78	$1,698.78
105-000-000-576-10-41-04	Park Custodial Services	$0.00	$ 484.36	$484.36
105-000-000-576-10-42-00	Park Telephone/Internet	$0.00	$ 171.51	$171.51
105-000-000-576-10-43-00	Park Travel/Training Expense	$550.00	$ 557.50	$557.50
105-000-000-576-10-49-00	Park Dues/Memberships	$50.00	$ 118.02	$118.02
105-000-000-576-80-31-00	Park Supplies	$3,000.00	$ 8,636.88	$8,636.88
105-000-000-576-80-31-01	Park Flowers/Trees/Misc	$100.00	$ 639.98	$639.98
105-000-000-576-80-32-00	Park Fuel	$1,000.00	$ 1,175.55	$1,175.55
105-000-000-576-80-35-00	Park Small Tools/Equipment	$1,500.00	$ 3,860.52	$3,860.52
105-000-000-576-80-41-00	Park Professional Services	$300.00	$ 527.23	$527.23
105-000-000-576-80-46-00	Park Insurance Expense	$1,000.00	$ 60.00	$60.00
105-000-000-576-80-47-00	Park Utility Services	$2,000.00	$ 2,485.03	$2,485.03
105-000-000-576-80-48-00	Park Equipment Maintenance	$2,000.00	$ 4,422.96	$4,422.96
105-000-000-576-80-48-01	Park Building Maintenance	$1,000.00	$ 833.13	$833.13
	105 Total	**$48,228.00**	**$ 68,101.28**	**$68,101.28**
106-000-000-508-80-00-00	**Ending Cash Unreserved**	**$2,844.32**	**$ 2,844.57**	**$2,844.57**
	106 Total	**$2,844.32**	**$ 2,844.57**	**$2,844.57**
	Fund Total	**$2,844.32**		
107-000-097-597-00-00-00	Operating transfer out	$0.00		
	107 Total	**$0.00**		
	Fund Total	**$0.00**		
108-000-000-508-10-00-00	Ending Cash Reserved	$9.69	**$ 9,251.19**	**$9,251.19**
	108 Total	**$9.69**	**$ 9,251.19**	**$9,251.19**
301-000-000-508-80-00-00	**Ending Cash Unreserved**	**$222,033.00**	**$ 229,141.56**	**$229,141.56**
301-000-000-519-90-49-00	Bank Fees	$0.00	$ 45.00	$45.00
301-000-000-595-10-41-01	Engineering TIB N Washington	$0.00	$ 112,500.00	$112,500.00
301-000-000-595-10-63-01	Lincoln Street	$150,000.00	$ 6,000.00	$6,000.00
301-000-000-595-30-41-01	Engineering Mission RD 3	$0.00	$ 10,000.00	$10,000.00
301-000-000-595-30-41-04	Mission RD 3 Construction	$0.00	$ 2,000.00	$2,000.00

301-000-000-595-30-42-02	construction chip sealing	$0.00	$ 500.00	$500.00
301-000-000-595-30-63-00	Construction TIB N. Washington	$684,367.00	$ 364,081.82	$364,081.82
	301 Total	**$1,056,400.00**	**$ 724,268.38**	**$724,268.38**
304-000-000-508-80-00-00	**Ending Cash Unreserved**	**$23,971.86**	**$ 23,781.44**	**$23,781.65**
304-000-000-519-90-49-00	Bank Fees	$0.00	$ 5.86	$5.86
304-000-000-594-19-60-00	Building capital imp prof services	$0.00	$ 200.70	$200.70
	304 Total	**$23,971.86**	**$ 23,988.00**	**$23,988.21**
401-000-000-508-80-00-00	**Ending Cash Unreserved**	**$144,967.47**	**$ 110,897.53**	$128,245.47
401-000-000-534-10-10-00	Salaries	$100,000.00	$ 111,000.00	$111,000.00
401-000-000-534-10-20-00	Benefits	$60,500.00	$ 68,500.00	$68,500.00
401-000-000-534-10-41-02	Bank Fees	$250.00	$ 200.00	$200.00
401-000-000-534-10-41-03	IT Service	$2,000.00	$ 9,000.00	$9,000.00
401-000-000-534-10-42-01	Postage	$50.00	$ 2,200.00	$2,200.00
401-000-000-534-10-43-00	Travel/Training	$2,000.00	$ 2,200.00	$2,200.00
401-000-000-534-10-45-00	Copier Rental	$0.00	$ 575.00	$575.00
401-000-000-534-10-46-00	Insurance	$15,000.00	$ 14,500.00	$14,500.00
401-000-000-534-10-49-00	Dues/Memberships	$1,000.00	$ 1,100.00	$1,100.00
401-000-000-534-10-53-00	Water Excise Tax	$16,500.00	$ 16,600.00	$16,600.00
401-000-000-534-50-41-00	Custodial Services	$0.00	$ 75.00	$75.00
401-000-000-534-50-48-00	Equipment Maintenance	$5,000.00	$ 7,400.00	$7,400.00
401-000-000-534-50-48-01	Building Maintenance	$1,500.00	$ 150.00	$150.00
401-000-000-534-80-31-00	Supplies	$11,390.00	$ 9,700.00	$9,700.00
401-000-000-534-80-32-00	Fuel	$2,000.00	$ 2,200.00	$2,200.00
401-000-000-534-80-35-00	Small Tools & Equimment	$1,000.00	$ 4,700.00	$4,700.00
401-000-000-534-80-41-00	Professional Services	$25,000.00	$ 7,300.00	$7,300.00
401-000-000-534-80-42-00	Telephone/Internet Services	$2,550.00	$ 4,200.00	$4,200.00
401-000-000-534-80-47-00	Utility Services	$22,000.00	$ 26,000.00	$26,000.00
401-000-000-534-80-49-01	Health Department	$2,000.00	$ 3,750.00	$3,750.00
401-000-000-534-80-64-00	Water Meters	$4,500.00	$ 2,400.00	$2,400.00
401-000-000-535-10-10-00	Salaries	$84,500.00	$ 94,500.00	$94,500.00
401-000-000-535-10-10-01	WWTP Salaries	$100,000.00	$ 106,500.00	$106,500.00
401-000-000-535-10-20-00	Benefits	$50,500.00	$ 57,500.00	$57,500.00
401-000-000-535-10-20-01	WWTP Benefits	$61,000.00	$ 66,000.00	$66,000.00
401-000-000-535-10-41-00	IT Service	$1,000.00	$ 8,900.00	$8,900.00
401-000-000-535-10-41-01	WWTP IT Service	$1,000.00	$ 4,100.00	$4,100.00
401-000-000-535-10-42-00	Postage	$250.00	$ 1,900.00	$1,900.00
401-000-000-535-10-42-01	WWTP Postage	$250.00	$ 100.00	$100.00
401-000-000-535-10-45-00	Copier Rental	$0.00	$ 575.00	$575.00
401-000-000-535-10-45-01	WWTP Copier Rental	$0.00	$ 575.00	$575.00
401-000-000-535-10-46-00	Insurance	$15,000.00	$ 15,000.00	$15,000.00
401-000-000-535-10-46-01	WWTP Insurance	$15,000.00	$ 15,000.00	$15,000.00
401-000-000-535-10-49-00	Dues/Memberships	$2,500.00	$ 100.00	$100.00
401-000-000-535-10-49-01	WWTP Dues/Memberships	$2,500.00	$ 5,100.00	$5,100.00
401-000-000-535-10-53-00	Sewer Excise Tax	$9,000.00	$ 9,900.00	$9,900.00
401-000-000-535-40-43-00	Travel/Training Expense	$3,000.00	$ 900.00	$900.00
401-000-000-535-40-43-01	WWTP Travel/Training Expense	$3,000.00	$ 900.00	$900.00
401-000-000-535-50-41-00	Custodial Services	$450.00	$ 30.00	$30.00
401-000-000-535-50-41-01	WWTP Custodial Services	$450.00	$ 150.00	$150.00
401-000-000-535-50-48-00	Equipment Maintenance	$10,000.00	$ 2,400.00	$2,400.00
401-000-000-535-50-48-01	WWTP Equipment Maintenance	$10,000.00	$ 26,000.00	$26,000.00
401-000-000-535-60-41-01	WWTP Sludge Hauling	$120,000.00	$ 130,000.00	$130,000.00
401-000-000-535-80-31-00	Supplies	$4,750.00	$ 2,400.00	$2,400.00
401-000-000-535-80-31-01	WWTP Supplies	$15,750.00	$ 22,750.00	$22,750.00
401-000-000-535-80-31-02	Interceptor 4 Supplies	$1,000.00	$ -	$0.00
401-000-000-535-80-32-00	Fuel	$1,000.00	$ 1,500.00	$1,500.00
401-000-000-535-80-32-01	WWTP Fuel	$1,000.00	$ 1,400.00	$1,400.00
401-000-000-535-80-35-00	Small Tools/Equipment	$2,000.00	$ 9,600.00	$9,600.00
401-000-000-535-80-35-01	WWTP Small Tools/Equipment	$2,000.00	$ 1,800.00	$1,800.00
401-000-000-535-80-41-00	Professional Services	$13,500.00	$ 21,400.00	$21,400.00
401-000-000-535-80-41-01	WWTP Profrofessional Services	$18,500.00	$ 12,900.00	$12,900.00
401-000-000-535-80-42-00	Telephone/Internet	$4,250.00	$ 6,700.00	$6,700.00
401-000-000-535-80-42-01	WWTP Telephone/Internet	$3,200.00	$ 4,500.00	$4,500.00
401-000-000-535-80-47-00	Utility Services	$6,500.00	$ 7,025.00	$7,025.00
401-000-000-535-80-47-01	WWTP Utility Services	$29,000.00	$ 40,000.00	$40,000.00
401-000-000-535-90-41-00	Bank Fees	$50.00	$ 200.00	$200.00
401-000-000-535-90-41-01	WWTP Bank Fees	$50.00	$ 20.00	$20.00
401-000-000-591-34-70-00	DWSRF Loan Principal Payment	$27,667.47	$ 27,667.47	$27,667.47

401-000-000-592-34-80-00	DWSRF Loan Interest Payment	$2,075.06	$ 2,075.06	$2,075.06
	401 Total	**$1,040,900.00**	**$ 1,112,715.06**	**$1,130,063.00**
402-000-000-508-80-00-00	**Ending Cash Unreserved**	**$152,100.00**	**$ 69,862.95**	**$69,862.95**
402-000-000-519-90-49-00	Bank Fees	$0.00	$ 41.11	$41.11
402-000-000-594-34-63-02	water system plan coe	$0.00	$ 3,190.00	$3,190.00
402-000-000-594-34-63-04	Capital Outlay, Water System	$0.00	$ 108,131.52	$108,131.52
	402 Total	**$152,100.00**	**$ 181,225.58**	**$181,225.58**
403-000-000-508-80-00-00	Ending Cash Unreserved	$711,242.75	$ 770,122.53	$770,122.53
403-000-000-519-90-49-00	Bank Fees	$0.00	$ 180.00	$180.00
403-000-000-594-35-63-00	FEMA/HMPE/PDM effluent outfall	$81,271.00	$ -	$0.00
403-000-000-594-35-63-01	WWTP Effluent Outfall	$162,529.00	$ 290,125.03	$290,125.03
403-000-000-594-35-63-02	WWTP Upgrade	$345,000.00	$ 420,100.00	$420,100.00
403-000-000-594-41-00-00	WWTP Gravel Trap Project	$0.00	$ 24,000.00	$24,000.00
	403 Total	**$1,300,042.75**	**$ 1,504,527.56**	**$1,504,527.56**
404-000-000-508-10-00-00	**Ending Cash Reserved**	**$31,908.15**	**$ 30,160.36**	**$30,160.36**
404-000-000-582-35-70-00	Usda (fha) Principal	$9,000.00	$ 9,953.64	$9,953.64
404-000-000-592-35-83-00	Usda (fha) Interest	$18,000.00	$ 16,554.36	$16,554.36
	404 Total	**$58,908.15**	**$ 56,668.36**	**$56,668.36**
405-000-000-508-10-00-00	**Ending Cash Reserved**	**$65,397.45**	**$ 65,397.45**	**$65,397.45**
	405 Total	**$65,397.45**	**$ 65,397.45**	**$65,397.45**
631-000-000-586-00-00-00	Whatcom Family & Comm.	$0.00		
631-000-000-586-00-00-01	State Court Remit	$0.00		
631-000-000-586-00-00-02	Key Deposit Refund	$0.00		
631-000-000-586-00-00-03	State Fee Gun Permits	$0.00		
631-000-000-586-02-00-00	Municipal Court Daily Operations	$0.00		
631-000-000-586-10-00-00	State Building Code Fees	$0.00		
631-000-000-586-12-00-00	County Crime Victims	$0.00		
631-000-000-586-30-00-00	State Leasehold Excise	$0.00		
631-000-000-586-45-00-00	Hall Deposit Refund	$0.00		
631-000-000-589-01-00-00	457 Plan Distributions	$0.00		
	631 Total	**$0.00**		
	Fund Total	**$0.00**		
	Grand Total	**$5,674,003.08**	**$ 5,743,092.61**	**$5,761,013.29**

2013 Expenditure Budget - Amendment #1

Account Number	Description	Budget	Amended Budget Ord 736-13
001-000-000-508-80-00-00	**Ending Cash Unreserved**	**$226.951.45**	**$ 198,907.53**
001-000-000-511-30-44-00	Publication & Advertising	$2,500.00	$ 2,000.00
001-000-000-511-60-10-00	Councilmember Salaries	$9,000.00	$ 9,000.00
001-000-000-511-60-20-00	Councilmember Benefits	$700.00	$ 700.00
001-000-000-511-60-30-00	Legislative Supplies	$300.00	$ 80.00
001-000-000-511-60-46-00	Insurance Expense	$3,550.00	$ 3,575.00
001-000-000-511-70-00-00	Election Expense	$2,000.00	$ 2,700.00
001-000-000-512-50-10-00	Clerk Salaries	$26,500.00	$ 26,500.00
001-000-000-512-50-10-01	Judge Salaries	$16,850.00	$ 16,850.00
001-000-000-512-50-20-00	Clerk Benefits	$15,500.00	$ 15,500.00
001-000-000-512-50-31-00	Office Supplies	$2,000.00	$ 1,000.00
001-000-000-512-50-35-00	Small Tools/Equipment	$500.00	$ 2,850.00
001-000-000-512-50-41-00	Professional Services-Legal	$5,370.00	$ 4,459.10
001-000-000-512-50-41-01	Jury Fees	$100.00	$ 100.00
001-000-000-512-50-41-02	Bank Fees	$960.00	$ 1,100.00
001-000-000-512-50-41-03	IT Service	$2,600.00	$ 4,150.00
001-000-000-512-50-41-04	Custodial Service	$300.00	$ 600.00
001-000-000-512-50-42-00	Telephone/Internet	$1,000.00	$ 1,075.00
001-000-000-512-50-42-01	Postage	$50.00	$ 85.00
001-000-000-512-50-43-00	Travel/Training Expense	$200.00	$ 775.00
001-000-000-512-50-45-00	Copier Rental	$1,200.00	$ 850.00
001-000-000-512-50-47-00	Utility Services	$250.00	$ 250.00
001-000-000-512-50-49-00	Dues/Memberships	$125.00	$ 225.00
001-000-000-512-81-00-00	Public Defender	$16,000.00	$ 16,000.00
001-000-000-513-10-20-00	Mayor Benefits	$22,000.00	$ 21,000.00
001-000-000-513-10-35-00	Small Tools/Equipment	$1,500.00	$ 500.00
001-000-000-513-10-43-00	Travel/Training Expense	$350.00	$ 350.00
001-000-000-513-10-46-00	Insurance Expense	$1,600.00	$ 1,650.00
001-000-000-513-50-42-00	Telephone/Internet	$450.00	$ 975.00
001-000-000-514-23-10-00	Salaries	$16,500.00	$ 17,000.00
001-000-000-514-23-20-00	Benefits	$11,000.00	$ 11,000.00
001-000-000-514-23-31-00	Office Supplies	$1,300.00	$ 1,000.00
001-000-000-514-23-35-00	Small Tools/Equipment	$3,000.00	$ 3,000.00
001-000-000-514-23-41-00	Professional Services	$2,750.00	$ 2,750.00
001-000-000-514-23-41-01	Auditor Expense	$1,000.00	$ 1,000.00
001-000-000-514-23-41-02	Bank Fees	$100.00	$ 650.00
001-000-000-514-23-41-03	IT Service	$2,500.00	$ 4,100.00
001-000-000-514-23-41-04	Custodial Service	$300.00	$ 600.00
001-000-000-514-23-42-00	Telephone/Internet	$3,478.00	$ 2,000.00
001-000-000-514-23-42-01	Postage	$50.00	$ 55.00
001-000-000-514-23-43-00	Travel/Training Expense	$3,000.00	$ 3,700.00
001-000-000-514-23-45-00	Copier Rental	$720.00	$ 820.00
001-000-000-514-23-46-00	Insurance Expense	$1,545.00	$ 1,650.00
001-000-000-514-23-47-00	Utility Services	$250.00	$ 250.00
001-000-000-514-23-48-00	Equipment Maintenance	$100.00	$ 100.00
001-000-000-514-23-49-00	Dues/Memberships	$200.00	$ 350.00
001-000-000-514-40-49-00	Training	$1,200.00	$ -
001-000-000-514-81-00-00	Business/Animal Licensing Expense	$100.00	$ 100.00
001-000-000-515-10-41-00	COE Legal Expenses	$20,300.00	$ 28,100.00
001-000-000-515-10-46-00	Insurance Expense	$1,545.00	$ 1,545.00
001-000-000-515-21-41-00	Legal Expense - Criminal	$24,000.00	$ 27,450.00
001-000-000-518-10-45-00	Copier Rental	$500.00	$ 200.00
001-000-000-518-20-48-00	Building Maintenance (Rental)	$1,000.00	$ 1,000.00
001-000-000-518-30-10-00	Central Services Salaries	$7,100.00	$ 7,400.00
001-000-000-518-30-20-00	Central Services Benefits	$4,700.00	$ 5,200.00

001-000-000-518-30-31-00	Office Supplies	$4,300.00	$ 7,100.00
001-000-000-518-30-32-00	Fuel	$370.00	$ 370.00
001-000-000-518-30-35-00	Small Tools/Equipment	$600.00	$ 7,750.00
001-000-000-518-30-41-00	Professional Services	$2,550.00	$ 3,500.00
001-000-000-518-30-41-02	Bank Fees	$100.00	$ 100.00
001-000-000-518-30-41-04	Custodial Services	$450.00	$ 2,900.00
001-000-000-518-30-42-00	Telephones/Internet	$1,600.00	$ 4,750.00
001-000-000-518-30-42-01	Postage	$50.00	$ 1,900.00
001-000-000-518-30-43-00	Travel/Training Expense	$1,000.00	$ 1,000.00
001-000-000-518-30-46-00	Insurance Expense	$8,300.00	$ 8,350.00
001-000-000-518-30-47-00	Utility Services	$9,000.00	$ 9,000.00
001-000-000-518-30-48-00	Building Maintenance	$14,000.00	$ 58,100.00
001-000-000-518-30-49-00	Dues/Memberships	$200.00	$ 75.00
001-000-000-518-86-41-00	IT Service	$500.00	$ 4,550.00
001-000-000-519-90-40-00	COE Dues & Assessments	$3,300.00	$ 3,500.00
001-000-000-521-10-10-00	Police Salaries	$365,000.00	$ 344,000.00
001-000-000-521-10-10-04	Stonegarden Salaries	$50,000.00	$ 50,000.00
001-000-000-521-10-20-00	Police Benefits	$189,000.00	$ 150,000.00
001-000-000-521-10-20-01	Uniforms	$4,800.00	$ 5,600.00
001-000-000-521-10-20-02	Benefits - Reserves	$250.00	$ 250.00
001-000-000-521-10-20-04	Stonegarden Benefits	$20,900.00	$ 20,900.00
001-000-000-521-10-31-00	Supplies	$2,500.00	$ 2,500.00
001-000-000-521-10-32-00	Fuel	$20,000.00	$ 20,000.00
001-000-000-521-10-41-00	Professional Services	$5,450.00	$ 4,000.00
001-000-000-521-10-41-02	Bank Fees	$50.00	$ 50.00
001-000-000-521-10-41-03	IT Service	$2,000.00	$ 4,400.00
001-000-000-521-10-41-04	Custodial Services	$750.00	$ 1,100.00
001-000-000-521-10-42-01	Postage	$50.00	$ 150.00
001-000-000-521-10-46-00	Insurance Expense	$10,506.00	$ 11,300.00
001-000-000-521-10-49-00	Dues/Memberships	$1,300.00	$ 950.00
001-000-000-521-20-42-01	Communications What-Comm	$30,388.00	$ 31,500.00
001-000-000-521-30-30-00	Drug & Alcohol Education Supp.	$400.00	$ 400.00
001-000-000-521-40-43-00	Travel/Training Expense	$1,500.00	$ 2,250.00
001-000-000-521-40-49-00	Law Enforcement Training	$4,000.00	$ 4,000.00
001-000-000-521-50-35-00	Small Tools/Equipment	$10,500.00	$ 10,000.00
001-000-000-521-50-42-00	Telephones/Internet	$9,150.00	$ 11,000.00
001-000-000-521-50-45-00	Copier Rental	$720.00	$ 820.00
001-000-000-521-50-47-00	Utility Services	$4,000.00	$ 500.00
001-000-000-521-50-48-00	Building/Equipment Maintenance	$5,500.00	$ 8,300.00
001-000-000-522-60-51-00	Fire District #1 Contract	$111,240.00	$ 109,000.00
001-000-000-523-30-41-00	Probation Services	$25,000.00	$ 25,500.00
001-000-000-523-60-41-00	Jail Services	$24,000.00	$ 31,000.00
001-000-000-524-10-10-00	Building Official Salary	$20,750.00	$ 21,000.00
001-000-000-524-10-20-00	Building Official Benefits	$13,000.00	$ 13,750.00
001-000-000-524-10-31-00	Building Official Supplies	$2,375.00	$ 1,750.00
001-000-000-524-10-32-00	Fuel	$600.00	$ 300.00
001-000-000-524-10-41-00	Professional Services	$360.50	$ 200.00
001-000-000-524-10-41-02	Bank Fees	$50.00	$ 15.00
001-000-000-524-10-41-03	IT Service	$1,030.00	$ 3,900.00
001-000-000-524-10-41-04	Custodial Services	$500.00	$ 500.00
001-000-000-524-10-42-00	Telephone/Internet	$1,250.00	$ 1,000.00
001-000-000-524-10-42-01	Postage	$50.00	$ 50.00
001-000-000-524-10-45-00	Copier Rental	$300.00	$ 750.00
001-000-000-524-10-46-00	Insurance Expense	$750.00	$ 750.00
001-000-000-524-20-49-00	Dues/Memberships	$200.00	$ 350.00
001-000-000-524-40-43-00	Travel/Training	$2,500.00	$ 2,800.00
001-000-000-524-50-35-00	Small Tools/Equipment	$155.00	$ 155.00
001-000-000-524-50-47-00	Utility Service	$250.00	$ 250.00
001-000-000-524-50-48-00	Equipment Maintenance	$100.00	$ 100.00
001-000-000-525-10-41-00	What. Co. Emergency Services	$26,400.00	$ 26,400.00
001-000-000-531-50-49-00	Drainage Improvement Dist 21	$515.00	$ 515.00
001-000-000-531-70-41-00	N.W. Air Pollution Authority	$869.05	$ 900.00
001-000-000-558-60-41-00	Planning Professional Services	$100.00	$ 18,500.00
001-000-000-558-60-41-02	Sehome Professional Services	$46,800.00	$ 46,800.00
001-000-000-562-40-50-00	Whatcom Co. H&HS / Liquor Prof	$700.00	$ 200.00
001-000-000-572-10-30-00	Library Supplies	$100.00	$ 100.00
001-000-000-572-10-46-00	Library Insurance Expense	$4,841.00	$ 4,841.00
001-000-000-572-50-48-00	Library Maintenance	$800.00	$ 800.00

001-000-000-586-00-00-00	State Fee Gun Permits	$700.00	$	-
001-000-000-586-00-00-01	Hall Deposit Refunds	$1,200.00	$	-
001-000-000-589-00-00-00	Petty Cash Out	$175.00	$	-
001-000-000-594-21-64-00	Police Vehicle Stonegarden	$35,000.00	$	35,000.00
001-000-000-594-31-61-00	Land Acquisition - Golf Course	$0.00	$	21,000.00
001-000-000-597-00-00-00	Operating Transfer To Parks	$42,000.00	$	58,000.00
	001 Total	**$1,618,339.00**	**$**	**1,677,917.63**
101-000-000-508-80-00-00	**Ending Cash Unreserved**	**$153,100.00**	$	155,193.37
101-000-000-542-30-48-00	Roadway Maintenance	$6,000.00	$	5,800.00
101-000-000-542-40-48-00	Stormwater Maintenance	$0.00	$	2,600.00
101-000-000-542-50-48-00	Facilities Maintenance	$2,000.00	$	10.00
101-000-000-542-63-47-00	Street Lighting	$27,000.00	$	35,500.00
101-000-000-542-64-00-00	Traffic Control Devices	$500.00	$	650.00
101-000-000-542-66-41-00	Snow & Ice Removal Services	$500.00	$	-
101-000-000-542-67-41-00	Street Sweeping	$6,000.00	$	6,150.00
101-000-000-542-70-41-00	Roadside Mowing	$3,000.00	$	2,400.00
101-000-000-542-90-31-00	Supplies	$1,500.00	$	1,700.00
101-000-000-542-90-32-00	Fuel	$1,500.00	$	1,700.00
101-000-000-542-90-41-00	Professional Services	$8,000.00	$	2,200.00
101-000-000-542-90-48-00	Equipment Maintenance	$1,500.00	$	4,200.00
101-000-000-543-10-10-00	Salaries	$29,000.00	$	30,000.00
101-000-000-543-10-20-00	Benefits	$16,500.00	$	18,000.00
101-000-000-543-10-49-00	Dues/Memberships	$100.00	$	75.00
101-000-000-543-30-41-00	Custodial Services	$0.00	$	30.00
101-000-000-543-30-42-00	Telephones/Internet	$500.00	$	625.00
101-000-000-543-30-46-00	Insurance	$5,400.00	$	5,150.00
101-000-000-543-50-47-00	Utility Services	$500.00	$	50.00
101-000-000-543-60-43-00	Travel/Training Expense	$500.00	$	300.00
	101 Total	**$263,100.00**	**$**	**272,333.37**
			$	-
102-000-000-508-00-00-00	**Asset Seizure Fund**	**$43,761.86**	$	-
102-000-000-508-10-00-00	Ending Cash Reserved	$0.00	$	25,012.94
102-000-000-521-40-49-00	Law Enforcement Training	$0.00	$	4,531.00
102-000-000-521-50-35-00	Small Tools/Equipment	$0.00	$	14,310.24
	102 Total	**$43,761.86**	**$**	**43,854.18**
105-000-000-508-80-00-00	**Ending Cash Unreserved**	**$1,328.00**	$	711.36
105-000-000-576-10-10-00	Park Salaries	$17,500.00	$	17,938.48
105-000-000-576-10-10-01	Park Summer Help Salaries	$4,700.00	$	11,448.00
105-000-000-576-10-20-00	Park Benefits	$11,500.00	$	12,331.99
105-000-000-576-10-20-01	Park Summer Help Benefits	$700.00	$	1,698.78
105-000-000-576-10-41-04	Park Custodial Services	$0.00	$	484.36
105-000-000-576-10-42-00	Park Telephone/Internet	$0.00	$	171.51
105-000-000-576-10-43-00	Park Travel/Training Expense	$550.00	$	557.50
105-000-000-576-10-49-00	Park Dues/Memberships	$50.00	$	118.02
105-000-000-576-80-31-00	Park Supplies	$3,000.00	$	8,636.88
105-000-000-576-80-31-01	Park Flowers/Trees/Misc	$100.00	$	639.98
105-000-000-576-80-32-00	Park Fuel	$1,000.00	$	1,175.55
105-000-000-576-80-35-00	Park Small Tools/Equipment	$1,500.00	$	3,860.52
105-000-000-576-80-41-00	Park Professional Services	$300.00	$	527.23
105-000-000-576-80-46-00	Park Insurance Expense	$1,000.00	$	60.00
105-000-000-576-80-47-00	Park Utility Services	$2,000.00	$	2,485.03
105-000-000-576-80-48-00	Park Equipment Maintenance	$2,000.00	$	4,422.96
105-000-000-576-80-48-01	Park Building Maintenance	$1,000.00	$	833.13
	105 Total	**$48,228.00**	**$**	**68,101.28**
106-000-000-508-80-00-00	**Ending Cash Unreserved**	**$2,844.32**	$	**2,844.57**
	106 Total	**$2,844.32**	$	**2,844.57**
107-000-097-597-00-00-00	Operating transfer out	$0.00		
	107 Total	**$0.00**		
108-000-000-508-10-00-00	Ending Cash Reserved	$9.69	$	**9,251.19**
	108 Total	**$9.69**	$	**9,251.19**

Fund # not included in Budget Ordinance 725-12

Fund # not included in Budget Ordinance 725-12

301-000-000-508-80-00-00	**Ending Cash Unreserved**	**$222,033.00**	**$**	**229,141.56**
301-000-000-519-90-49-00	Bank Fees	$0.00	$	45.00
301-000-000-595-10-41-01	Engineering TIB N Washington	$0.00	$	112,500.00
301-000-000-595-10-63-01	Lincoln Street Design/Engineering	$150,000.00	$	6,000.00
301-000-000-595-30-41-01	Engineering Mission RD 3	$0.00	$	10,000.00
301-000-000-595-30-41-04	Mission RD 3 Construction	$0.00	$	2,000.00
301-000-000-595-30-42-02	construction chip sealing	$0.00	$	500.00
301-000-000-595-30-63-00	Construction TIB N. Washington	$684,367.00	$	364,081.82
	301 Total	**$1,056,400.00**	**$**	**724,268.38**
304-000-000-508-80-00-00	**Ending Cash Unreserved**	**$23,971.86**	**$**	**23,781.44**
304-000-000-519-90-49-00	Bank Fees	$0.00	$	5.86
304-000-000-594-19-60-00	Building capital imp prof services	$0.00	$	200.70
	304 Total	**$23,971.86**	**$**	**23,988.00**
401-000-000-508-80-00-00	**Ending Cash Unreserved**	**$144,967.47**	**$**	**110,897.53**
401-000-000-534-10-10-00	Salaries	$100,000.00	$	111,000.00
401-000-000-534-10-20-00	Benefits	$60,500.00	$	68,500.00
401-000-000-534-10-41-02	Bank Fees	$250.00	$	200.00
401-000-000-534-10-41-03	IT Service	$2,000.00	$	9,000.00
401-000-000-534-10-42-01	Postage	$50.00	$	2,200.00
401-000-000-534-10-43-00	Travel/Training	$2,000.00	$	2,200.00
401-000-000-534-10-45-00	Copier Rental	$0.00	$	575.00
401-000-000-534-10-46-00	Insurance	$15,000.00	$	14,500.00
401-000-000-534-10-49-00	Dues/Memberships	$1,000.00	$	1,100.00
401-000-000-534-10-53-00	Water Excise Tax	$16,500.00	$	16,600.00
401-000-000-534-50-41-00	Custodial Services	$0.00	$	75.00
401-000-000-534-50-48-00	Equipment Maintenance	$5,000.00	$	7,400.00
401-000-000-534-50-48-01	Building Maintenance	$1,500.00	$	150.00
401-000-000-534-80-31-00	Supplies	$11,390.00	$	9,700.00
401-000-000-534-80-32-00	Fuel	$2,000.00	$	2,200.00
401-000-000-534-80-35-00	Small Tools & Equimment	$1,000.00	$	4,700.00
401-000-000-534-80-41-00	Professional Services	$25,000.00	$	7,300.00
401-000-000-534-80-42-00	Telephone/Internet Services	$2,550.00	$	4,200.00
401-000-000-534-80-47-00	Utility Services	$22,000.00	$	26,000.00
401-000-000-534-80-49-01	Health Department	$2,000.00	$	3,750.00
401-000-000-534-80-64-00	Water Meters	$4,500.00	$	2,400.00
401-000-000-535-10-10-00	Salaries	$84,500.00	$	94,500.00
401-000-000-535-10-10-01	WWTP Salaries	$100,000.00	$	106,500.00
401-000-000-535-10-20-00	Benefits	$50,500.00	$	57,500.00
401-000-000-535-10-20-01	WWTP Benefits	$61,000.00	$	66,000.00
401-000-000-535-10-41-00	IT Service	$1,000.00	$	8,900.00
401-000-000-535-10-41-01	WWTP IT Service	$1,000.00	$	4,100.00
401-000-000-535-10-42-00	Postage	$250.00	$	1,900.00
401-000-000-535-10-42-01	WWTP Postage	$250.00	$	100.00
401-000-000-535-10-45-00	Copier Rental	$0.00	$	575.00
401-000-000-535-10-45-01	WWTP Copier Rental	$0.00	$	575.00
401-000-000-535-10-46-00	Insurance	$15,000.00	$	15,000.00
401-000-000-535-10-46-01	WWTP Insurance	$15,000.00	$	15,000.00
401-000-000-535-10-49-00	Dues/Memberships	$2,500.00	$	100.00
401-000-000-535-10-49-01	WWTP Dues/Memberships	$2,500.00	$	5,100.00
401-000-000-535-10-53-00	Sewer Excise Tax	$9,000.00	$	9,900.00
401-000-000-535-40-43-00	Travel/Training Expense	$3,000.00	$	900.00
401-000-000-535-40-43-01	WWTP Travel/Training Expense	$3,000.00	$	900.00
401-000-000-535-50-41-00	Custodial Services	$450.00	$	30.00
401-000-000-535-50-41-01	WWTP Custodial Services	$450.00	$	150.00
401-000-000-535-50-48-00	Equipment Maintenance	$10,000.00	$	2,400.00
401-000-000-535-50-48-01	WWTP Equipment Maintenance	$10,000.00	$	26,000.00
401-000-000-535-60-41-01	WWTP Sludge Hauling	$120,000.00	$	130,000.00
401-000-000-535-80-31-00	Supplies	$4,750.00	$	2,400.00
401-000-000-535-80-31-01	WWTP Supplies	$15,750.00	$	22,750.00
401-000-000-535-80-31-02	Interceptor 4 Supplies	$1,000.00	$	-
401-000-000-535-80-32-00	Fuel	$1,000.00	$	1,500.00
401-000-000-535-80-32-01	WWTP Fuel	$1,000.00	$	1,400.00
401-000-000-535-80-35-00	Small Tools/Equipment	$2,000.00	$	9,600.00
401-000-000-535-80-35-01	WWTP Small Tools/Equipment	$2,000.00	$	1,800.00
401-000-000-535-80-41-00	Professional Services	$13,500.00	$	21,400.00

	401-000-000-535-80-41-01	WWTP Profrofessional Services	$18,500.00	$	12,900.00
	401-000-000-535-80-42-00	Telephone/Internet	$4,250.00	$	6,700.00
	401-000-000-535-80-42-01	WWTP Telephone/Internet	$3,200.00	$	4,500.00
	401-000-000-535-80-47-00	Utility Services	$6,500.00	$	7,025.00
	401-000-000-535-80-47-01	WWTP Utility Services	$29,000.00	$	40,000.00
	401-000-000-535-90-41-00	Bank Fees	$50.00	$	200.00
	401-000-000-535-90-41-01	WWTP Bank Fees	$50.00	$	20.00
	401-000-000-591-34-70-00	DWSRF Loan Principal Payment	$27,667.47	$	27,667.47
	401-000-000-592-34-80-00	DWSRF Loan Interest Payment	$2,075.06	$	2,075.06
		401 Total	**$1,040,900.00**	**$**	**1,112,715.06**
Fund # Changed from 302 to 402	**402-000-000-508-80-00-00**	**Ending Cash Unreserved**	**$152,100.00**	**$**	**69,862.95**
	402-000-000-519-90-49-00	Bank Fees	$0.00	$	41.11
	402-000-000-594-34-63-02	water system plan coe	$0.00	$	3,190.00
	402-000-000-594-34-63-04	Capital Outlay, Water System	$0.00	$	108,131.52
		402 Total	**$152,100.00**	**$**	**181,225.58**
Fund # changed from 303 to 403	403-000-000-508-80-00-00	Ending Cash Unreserved	$711,242.75	$	770,122.53
	403-000-000-519-90-49-00	Bank Fees	$0.00	$	180.00
	403-000-000-594-35-63-00	FEMA/HMPE/PDM effluent outfall	$81,271.00	$	-
	403-000-000-594-35-63-01	WWTP Effluent Outfall	$162,529.00	$	290,125.03
	403-000-000-594-35-63-02	WWTP Upgrade	$345,000.00	$	420,100.00
	403-000-000-594-41-00-00	WWTP Gravel Trap Project	$0.00	$	24,000.00
		403 Total	**$1,300,042.75**	**$**	**1,504,527.56**
Fund # changed from 402 to 404	**404-000-000-508-10-00-00**	**Ending Cash Reserved**	**$31,908.15**	**$**	**30,160.36**
	404-000-000-582-35-70-00	Usda (fha) Principal	$9,000.00	$	9,953.64
	404-000-000-592-35-83-00	Usda (fha) Interest	$18,000.00	$	16,554.36
		404 Total	**$58,908.15**	**$**	**56,668.36**
Fund # changed from 403 to 405	**405-000-000-508-10-00-00**	**Ending Cash Reserved**	**$65,397.45**	**$**	**65,397.45**
		405 Total	**$65,397.45**	**$**	**65,397.45**
	631-000-000-586-00-00-00	Whatcom Family & Comm. Network	$0.00		
	631-000-000-586-00-00-01	State Court Remit	$0.00		
	631-000-000-586-00-00-02	Key Deposit Refund	$0.00		
	631-000-000-586-00-00-03	State Fee Gun Permits	$0.00		
	631-000-000-586-02-00-00	Municipal Court Daily Operations	$0.00		
	631-000-000-586-10-00-00	State Building Code Fees	$0.00		
	631-000-000-586-12-00-00	County Crime Victims	$0.00		
	631-000-000-586-30-00-00	State Leasehold Excise	$0.00		
	631-000-000-586-45-00-00	Hall Deposit Refund	$0.00		
	631-000-000-589-01-00-00	457 Plan Distributions	$0.00		
		631 Total	**$0.00**		
		Grand Total	**$5,674,003.08**	**$**	**5,743,092.61**

2013 Expenditure Budget

Account Number	Description	Budget
001-000-000-508-80-00-00	**Ending Cash Unreserved**	**$226,951.45**
001-000-000-511-30-44-00	Publication & Advertising	$2,500.00
001-000-000-511-60-10-00	Councilmember Salaries	$9,000.00
001-000-000-511-60-20-00	Councilmember Benefits	$700.00
001-000-000-511-60-30-00	Legislative Supplies	$300.00
001-000-000-511-60-46-00	Insurance Expense	$3,550.00
001-000-000-511-70-00-00	Election Expense	$2,000.00
001-000-000-512-50-10-00	Clerk Salaries	$26,500.00
001-000-000-512-50-10-01	Judge Salaries	$16,850.00
001-000-000-512-50-20-00	Clerk Benefits	$15,500.00
001-000-000-512-50-31-00	Office Supplies	$2,000.00
001-000-000-512-50-35-00	Small Tools/Equipment	$500.00
001-000-000-512-50-41-00	Professional Services-Legal	$5,370.00
001-000-000-512-50-41-01	Jury Fees	$100.00
001-000-000-512-50-41-02	Bank Fees	$960.00
001-000-000-512-50-41-03	IT Service	$2,600.00
001-000-000-512-50-41-04	Custodial Service	$300.00
001-000-000-512-50-42-00	Telephone/Internet	$1,000.00
001-000-000-512-50-42-01	Postage	$50.00
001-000-000-512-50-43-00	Travel/Training Expense	$200.00
001-000-000-512-50-45-00	Copier Rental	$1,200.00
001-000-000-512-50-47-00	Utility Services	$250.00
001-000-000-512-50-49-00	Dues/Memberships	$125.00
001-000-000-512-81-00-00	Public Defender	$16,000.00
001-000-000-513-10-20-00	Mayor Benefits	$22,000.00
001-000-000-513-10-35-00	Small Tools/Equipment	$1,500.00
001-000-000-513-10-43-00	Travel/Training Expense	$350.00
001-000-000-513-10-46-00	Insurance Expense	$1,600.00
001-000-000-513-50-42-00	Telephone/Internet	$450.00
001-000-000-514-23-10-00	Salaries	$16,500.00
001-000-000-514-23-20-00	Benefits	$11,000.00
001-000-000-514-23-31-00	Office Supplies	$1,300.00
001-000-000-514-23-35-00	Small Tools/Equipment	$3,000.00
001-000-000-514-23-41-00	Professional Services	$2,750.00
001-000-000-514-23-41-01	Auditor Expense	$1,000.00
001-000-000-514-23-41-02	Bank Fees	$100.00
001-000-000-514-23-41-03	IT Service	$2,500.00
001-000-000-514-23-41-04	Custodial Service	$300.00
001-000-000-514-23-42-00	Telephone/Internet	$3,478.00
001-000-000-514-23-42-01	Postage	$50.00
001-000-000-514-23-43-00	Travel/Training Expense	$3,000.00
001-000-000-514-23-45-00	Copier Rental	$720.00
001-000-000-514-23-46-00	Insurance Expense	$1,545.00
001-000-000-514-23-47-00	Utility Services	$250.00
001-000-000-514-23-48-00	Equipment Maintenance	$100.00
001-000-000-514-23-49-00	Dues/Memberships	$200.00
001-000-000-514-40-49-00	Training	$1,200.00
001-000-000-514-81-00-00	Business/Animal Licensing Expense	$100.00
001-000-000-515-10-41-00	COE Legal Expenses	$20,300.00
001-000-000-515-10-46-00	Insurance Expense	$1,545.00
001-000-000-515-21-41-00	Legal Expense - Criminal	$24,000.00
001-000-000-518-10-45-00	Copier Rental	$500.00
001-000-000-518-20-48-00	Building Maintenance (Rental)	$1,000.00
001-000-000-518-30-10-00	Central Services Salaries	$7,100.00
001-000-000-518-30-20-00	Central Services Benefits	$4,700.00

001-000-000-518-30-31-00	Office Supplies	$4,300.00
001-000-000-518-30-32-00	Fuel	$370.00
001-000-000-518-30-35-00	Small Tools/Equipment	$600.00
001-000-000-518-30-41-00	Professional Services	$2,550.00
001-000-000-518-30-41-02	Bank Fees	$100.00
001-000-000-518-30-41-04	Custodial Services	$450.00
001-000-000-518-30-42-00	Telephones/Internet	$1,600.00
001-000-000-518-30-42-01	Postage	$50.00
001-000-000-518-30-43-00	Travel/Training Expense	$1,000.00
001-000-000-518-30-46-00	Insurance Expense	$8,300.00
001-000-000-518-30-47-00	Utility Services	$9,000.00
001-000-000-518-30-48-00	Building Maintenance	$14,000.00
001-000-000-518-30-49-00	Dues/Memberships	$200.00
001-000-000-518-86-41-00	IT Service	$500.00
001-000-000-519-90-40-00	COE Dues & Assessments	$3,300.00
001-000-000-521-10-10-00	Police Salaries	$365,000.00
001-000-000-521-10-10-04	Stonegarden Salaries	$50,000.00
001-000-000-521-10-20-00	Police Benefits	$189,000.00
001-000-000-521-10-20-01	Uniforms	$4,800.00
001-000-000-521-10-20-02	Benefits - Reserves	$250.00
001-000-000-521-10-20-04	Stonegarden Benefits	$20,900.00
001-000-000-521-10-31-00	Supplies	$2,500.00
001-000-000-521-10-32-00	Fuel	$20,000.00
001-000-000-521-10-41-00	Professional Services	$5,450.00
001-000-000-521-10-41-02	Bank Fees	$50.00
001-000-000-521-10-41-03	IT Service	$2,000.00
001-000-000-521-10-41-04	Custodial Services	$750.00
001-000-000-521-10-42-01	Postage	$50.00
001-000-000-521-10-46-00	Insurance Expense	$10,506.00
001-000-000-521-10-49-00	Dues/Memberships	$1,300.00
001-000-000-521-20-42-01	Communications What-Comm	$30,388.00
001-000-000-521-30-30-00	Drug & Alcohol Education Supp.	$400.00
001-000-000-521-40-43-00	Travel/Training Expense	$1,500.00
001-000-000-521-40-49-00	Law Enforcement Training	$4,000.00
001-000-000-521-50-35-00	Small Tools/Equipment	$10,500.00
001-000-000-521-50-42-00	Telephones/Internet	$9,150.00
001-000-000-521-50-45-00	Copier Rental	$720.00
001-000-000-521-50-47-00	Utility Services	$4,000.00
001-000-000-521-50-48-00	Building/Equipment Maintenance	$5,500.00
001-000-000-522-60-51-00	Fire District #1 Contract	$111,240.00
001-000-000-523-30-41-00	Probation Services	$25,000.00
001-000-000-523-60-41-00	Jail Services	$24,000.00
001-000-000-524-10-10-00	Building Official Salary	$20,750.00
001-000-000-524-10-20-00	Building Official Benefits	$13,000.00
001-000-000-524-10-31-00	Building Official Supplies	$2,375.00
001-000-000-524-10-32-00	Fuel	$600.00
001-000-000-524-10-41-00	Professional Services	$360.50
001-000-000-524-10-41-02	Bank Fees	$50.00
001-000-000-524-10-41-03	IT Service	$1,030.00
001-000-000-524-10-41-04	Custodial Services	$500.00
001-000-000-524-10-42-00	Telephone/Internet	$1,250.00
001-000-000-524-10-42-01	Postage	$50.00
001-000-000-524-10-45-00	Copier Rental	$300.00
001-000-000-524-10-46-00	Insurance Expense	$750.00
001-000-000-524-20-49-00	Dues/Memberships	$200.00
001-000-000-524-40-43-00	Travel/Training	$2,500.00
001-000-000-524-50-35-00	Small Tools/Equipment	$155.00
001-000-000-524-50-47-00	Utility Service	$250.00
001-000-000-524-50-48-00	Equipment Maintenance	$100.00
001-000-000-525-10-41-00	What. Co. Emergency Services	$26,400.00
001-000-000-531-50-49-00	Drainage Improvement Dist 21	$515.00
001-000-000-531-70-41-00	N.W. Air Pollution Authority	$869.05
001-000-000-558-60-41-00	Planning Professional Services	$100.00
001-000-000-558-60-41-02	Sehome Professional Services	$46,800.00
001-000-000-562-40-50-00	Whatcom Co. H&HS / Liquor Prof	$700.00
001-000-000-572-10-30-00	Library Supplies	$100.00
001-000-000-572-10-46-00	Library Insurance Expense	$4,841.00
001-000-000-572-50-48-00	Library Maintenance	$800.00

001-000-000-586-00-00-00	State Fee Gun Permits	$700.00
001-000-000-586-00-00-01	Hall Deposit Refunds	$1,200.00
001-000-000-589-00-00-00	Petty Cash Out	$175.00
001-000-000-594-21-64-00	Police Vehicle Stonegarden	$35,000.00
001-000-000-594-31-61-00	Land Acquisition - Golf Course	$0.00
001-000-000-597-00-00-00	Operating Transfer To Parks	$42,000.00
	001 Total	**$1,618,339.00**
	Fund Total	**$1,618,339.00**
101-000-000-508-80-00-00	**Ending Cash Unreserved**	**$153,100.00**
101-000-000-542-30-48-00	Roadway Maintenance	$6,000.00
101-000-000-542-40-48-00	Stormwater Maintenance	$0.00
101-000-000-542-50-48-00	Facilities Maintenance	$2,000.00
101-000-000-542-63-47-00	Street Lighting	$27,000.00
101-000-000-542-64-00-00	Traffic Control Devices	$500.00
101-000-000-542-66-30-00	Supplies	$0.00
101-000-000-542-66-41-00	Snow & Ice Removal Services	$500.00
101-000-000-542-67-41-00	Street Sweeping	$6,000.00
101-000-000-542-70-41-00	Roadside Mowing	$3,000.00
101-000-000-542-80-48-00	Equipment Maintenance	$0.00
101-000-000-542-90-31-00	Supplies	$1,500.00
101-000-000-542-90-32-00	Fuel	$1,500.00
101-000-000-542-90-41-00	Professional Services	$8,000.00
101-000-000-542-90-48-00	Equipment Maintenance	$1,500.00
101-000-000-543-10-10-00	Salaries	$29,000.00
101-000-000-543-10-20-00	Benefits	$16,500.00
101-000-000-543-10-49-00	Dues/Memberships	$100.00
101-000-000-543-30-41-00	Custodial Services	$0.00
101-000-000-543-30-42-00	Telephones/Internet	$500.00
101-000-000-543-30-46-00	Insurance	$5,400.00
101-000-000-543-50-47-00	Utility Services	$500.00
101-000-000-543-60-43-00	Travel/Training Expense	$500.00
	101 Total	**$263,100.00**
	Fund Total	**$263,100.00**
102-000-000-508-00-00-00	**New Account Number**	**$43,761.86**
102-000-000-521-40-49-00	Law Enforcement Training	$0.00
102-000-000-521-50-35-00	Small Tools/Equipment	$0.00
	102 Total	**$43,761.86**
	Fund Total	**$43,761.86**
105-000-000-508-80-00-00	**Ending Cash Unreserved**	**$1,328.00**
105-000-000-576-10-10-00	Park Salaries	$17,500.00
105-000-000-576-10-10-01	Park Summer Help Salaries	$4,700.00
105-000-000-576-10-20-00	Park Benefits	$11,500.00
105-000-000-576-10-20-01	Park Summer Help Benefits	$700.00
105-000-000-576-10-41-04	Park Custodial Services	$0.00
105-000-000-576-10-42-00	Park Telephone/Internet	$0.00
105-000-000-576-10-43-00	Park Travel/Training Expense	$550.00
105-000-000-576-10-49-00	Park Dues/Memberships	$50.00
105-000-000-576-80-30-01	Supplies - Flowers/trees/etc.	$0.00
105-000-000-576-80-31-00	Park Supplies	$3,000.00
105-000-000-576-80-31-01	Park Flowers/Trees/Misc	$100.00
105-000-000-576-80-32-00	Park Fuel	$1,000.00
105-000-000-576-80-35-00	Park Small Tools/Equipment	$1,500.00
105-000-000-576-80-41-00	Park Professional Services	$300.00
105-000-000-576-80-46-00	Park Insurance Expense	$1,000.00
105-000-000-576-80-47-00	Park Utility Services	$2,000.00
105-000-000-576-80-48-00	Park Equipment Maintenance	$2,000.00
105-000-000-576-80-48-01	Park Building Maintenance	$1,000.00
	105 Total	**$48,228.00**
	Fund Total	**$48,228.00**
106-000-000-508-80-00-00	**Ending Cash Unreserved**	**$2,844.32**
	106 Total	**$2,844.32**
	Fund Total	**$2,844.32**
107-000-097-597-00-00-00	Operating transfer out	$0.00
	107 Total	**$0.00**

Fund # not included in Budget Ordinance 725-12

		Fund Total	**$0.00**
Fund # not included in Budget Ordinance	108-000-000-508-10-00-00	Ending Cash Reserved	$9.69
		108 Total	**$9.69**
		Fund Total	**$9.69**
	301-000-000-508-80-00-00	**Ending Cash Unreserved**	**$222,033.00**
	301-000-000-519-90-49-00	Bank Fees	$0.00
	301-000-000-595-10-41-01	Engineering TIB N Washington	$0.00
	301-000-000-595-10-63-01	Lincoln Street Design/Engineering	$150,000.00
	301-000-000-595-30-41-01	Engineering Mission RD 3	$0.00
	301-000-000-595-30-41-04	Mission RD 3 Construction	$0.00
	301-000-000-595-30-42-02	construction chip sealing	$0.00
	301-000-000-595-30-63-00	Construction TIB N. Washington	$684,367.00
		301 Total	**$1,056,400.00**
		Fund Total	**$1,056,400.00**
	304-000-000-508-80-00-00	**Ending Cash Unreserved**	**$23,971.86**
	304-000-000-519-90-49-00	Bank Fees	$0.00
	304-000-000-594-19-60-00	Building capital imp prof services	$0.00
		304 Total	**$23,971.86**
		Fund Total	**$23,971.86**
	401-000-000-508-80-00-00	**Ending Cash Unreserved**	**$144,967.47**
	401-000-000-534-10-10-00	Salaries	$100,000.00
	401-000-000-534-10-20-00	Benefits	$60,500.00
	401-000-000-534-10-41-02	Bank Fees	$250.00
	401-000-000-534-10-41-03	IT Service	$2,000.00
	401-000-000-534-10-42-01	Postage	$50.00
	401-000-000-534-10-43-00	Travel/Training	$2,000.00
	401-000-000-534-10-45-00	Copier Rental	$0.00
	401-000-000-534-10-46-00	Insurance	$15,000.00
	401-000-000-534-10-49-00	Dues/Memberships	$1,000.00
	401-000-000-534-10-53-00	Water Excise Tax	$16,500.00
	401-000-000-534-50-41-00	Custodial Services	$0.00
	401-000-000-534-50-48-00	Equipment Maintenance	$5,000.00
	401-000-000-534-50-48-01	Building Maintenance	$1,500.00
	401-000-000-534-80-31-00	Supplies	$11,390.00
	401-000-000-534-80-32-00	Fuel	$2,000.00
	401-000-000-534-80-35-00	Small Tools & Equimment	$1,000.00
	401-000-000-534-80-41-00	Professional Services	$25,000.00
	401-000-000-534-80-42-00	Telephone/Internet Services	$2,550.00
	401-000-000-534-80-47-00	Utility Services	$22,000.00
	401-000-000-534-80-49-01	Health Department	$2,000.00
	401-000-000-534-80-64-00	Water Meters	$4,500.00
	401-000-000-535-10-10-00	Salaries	$84,500.00
	401-000-000-535-10-10-01	WWTP Salaries	$100,000.00
	401-000-000-535-10-20-00	Benefits	$50,500.00
	401-000-000-535-10-20-01	WWTP Benefits	$61,000.00
	401-000-000-535-10-41-00	IT Service	$1,000.00
	401-000-000-535-10-41-01	WWTP IT Service	$1,000.00
	401-000-000-535-10-42-00	Postage	$250.00
	401-000-000-535-10-42-01	WWTP Postage	$250.00
	401-000-000-535-10-45-00	Copier Rental	$0.00
	401-000-000-535-10-45-01	WWTP Copier Rental	$0.00
	401-000-000-535-10-46-00	Insurance	$15,000.00
	401-000-000-535-10-46-01	WWTP Insurance	$15,000.00
	401-000-000-535-10-49-00	Dues/Memberships	$2,500.00
	401-000-000-535-10-49-01	WWTP Dues/Memberships	$2,500.00
	401-000-000-535-10-53-00	Sewer Excise Tax	$9,000.00
	401-000-000-535-40-43-00	Travel/Training Expense	$3,000.00
	401-000-000-535-40-43-01	WWTP Travel/Training Expense	$3,000.00
	401-000-000-535-50-41-00	Custodial Services	$450.00
	401-000-000-535-50-41-01	WWTP Custodial Services	$450.00
	401-000-000-535-50-48-00	Equipment Maintenance	$10,000.00
	401-000-000-535-50-48-01	WWTP Equipment Maintenance	$10,000.00
	401-000-000-535-60-41-01	WWTP Sludge Hauling	$120,000.00
	401-000-000-535-80-31-00	Supplies	$4,750.00
	401-000-000-535-80-31-01	WWTP Supplies	$15,750.00
	401-000-000-535-80-31-02	Interceptor 4 Supplies	$1,000.00

	401-000-000-535-80-32-00	Fuel	$1,000.00
	401-000-000-535-80-32-01	WWTP Fuel	$1,000.00
	401-000-000-535-80-35-00	Small Tools/Equipment	$2,000.00
	401-000-000-535-80-35-01	WWTP Small Tools/Equipment	$2,000.00
	401-000-000-535-80-41-00	Professional Services	$13,500.00
	401-000-000-535-80-41-01	WWTP Profrofessional Services	$18,500.00
	401-000-000-535-80-42-00	Telephone/Internet	$4,250.00
	401-000-000-535-80-42-01	WWTP Telephone/Internet	$3,200.00
	401-000-000-535-80-47-00	Utility Services	$6,500.00
	401-000-000-535-80-47-01	WWTP Utility Services	$29,000.00
	401-000-000-535-90-41-00	Bank Fees	$50.00
	401-000-000-535-90-41-01	WWTP Bank Fees	$50.00
	401-000-000-591-34-70-00	DWSRF Loan Principal Payment	$27,667.47
	401-000-000-592-34-80-00	DWSRF Loan Interest Payment	$2,075.06
		401 Total	**$1,040,900.00**
		Fund Total	**$1,040,900.00**
Fund # Changed from 302 to 402	**402-000-000-508-80-00-00**	**Ending Cash Unreserved**	**$152,100.00**
	402-000-000-519-90-49-00	Bank Fees	$0.00
	402-000-000-594-34-63-02	water system plan coe	$0.00
	402-000-000-594-34-63-04	Capital Outlay, Water System	$0.00
		402 Total	**$152,100.00**
		Fund Total	**$152,100.00**
Fund # changed from 303 to 403	403-000-000-508-80-00-00	Ending Cash Unreserved	$711,242.75
	403-000-000-519-90-49-00	Bank Fees	$0.00
	403-000-000-594-35-63-00	FEMA/HMPE/PDM effluent outfall	$81,271.00
	403-000-000-594-35-63-01	WWTP Effluent Outfall	$162,529.00
	403-000-000-594-35-63-02	WWTP Upgrade	$345,000.00
	403-000-000-594-41-00-00	WWTP Gravel Trap Project	$0.00
		403 Total	**$1,300,042.75**
		Fund Total	**$1,300,042.75**
Fund # changed from 402 to 404	**404-000-000-508-10-00-00**	**Ending Cash Reserved**	**$31,908.15**
	404-000-000-582-35-70-00	Usda (fha) Principal	$9,000.00
	404-000-000-592-35-83-00	Usda (fha) Interest	$18,000.00
		404 Total	**$58,908.15**
		Fund Total	**$58,908.15**
Fund # changed from 403 to 405	**405-000-000-508-10-00-00**	**Ending Cash Reserved**	**$65,397.45**
		405 Total	**$65,397.45**
		Fund Total	**$65,397.45**
	631-000-000-586-00-00-00	Whatcom Family & Comm. Network	$0.00
	631-000-000-586-00-00-01	State Court Remit	$0.00
	631-000-000-586-00-00-02	Key Deposit Refund	$0.00
	631-000-000-586-00-00-03	State Fee Gun Permits	$0.00
	631-000-000-586-02-00-00	Municipal Court Daily Operations	$0.00
	631-000-000-586-10-00-00	State Building Code Fees	$0.00
	631-000-000-586-12-00-00	County Crime Victims	$0.00
	631-000-000-586-30-00-00	State Leasehold Excise	$0.00
	631-000-000-586-45-00-00	Hall Deposit Refund	$0.00
	631-000-000-589-01-00-00	457 Plan Distributions	$0.00
		631 Total	**$0.00**
		Fund Total	**$0.00**
		Grand Total	**$5,674,003.08**