

**CITY OF EVERSON
WASHINGTON**

**2014 ADOPTED ANNUAL BUDGET
Ordinance # 737-13**

**Prepared by:
Finance Department**



Legislative Body

**John Perry
Andy Rowson
Eric Oettel
Andy Jewell
Jennifer Lautenbach
John Hammond**

**Mayor
Mayor Pro Tem #5
Council Member #4
Council Member #3
Council Member #2
Council Member #1**

Administration

**Dan MacPhee
Rick Holt
Jon Sitkin
Jennifer Bell**

**Chief of Police
Public Works Supervisor
City Attorney
Clerk/Treasurer**

**CITY OF EVERSON
DIRECTORY OF OFFICIALS**

Elected Officials

MAYOR: John Perry Term Expires 12/31/2017
1312 Birchwood Ave
Everson, WA 98247

CITY COUNCIL:

Councilmember #1 John Hammond Term Expires 12/31/2017
102 Aspen
Everson, WA 98247

Councilmember #2 Jennifer Lautenbach Term Expires 12/31/2017
208 Mead Ave
Everson, WA 98247

Councilmember #3 Andy Jewell Term Expires 12/31/2017
123 Aspen Dr
Everson, WA 98247

Councilmember #4 Eric Oettel Term Expires 12/31/2015
317 Christopher Lane
Everson, WA 98247

Mayor Pro Tem #5 Andy Rowson Term Expires 12/31/2015
202 Mead Ave
Everson, WA 98247

Planning Agency

Rollin Harper – City Staff

John Hammond - City Council Ex Officio

Greg Younkin

Dennis Lautenbach

Marva Powell

Bob Skillman

Lila McGrew

Walt Tolle

Joy Monjure

Term Began

01/04

03/99

01/04

04/99

11/04

06/02

01/06

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
2014 Mayoral Appointments

Mayor Pro Tem- 2014

Jennifer Lautenbach

Finance Committee

Eric Oettel
Andy Jewell

Public Properties

Jennifer Lautenbach
John Hammond

Planning Liaison

John Hammond

Whatcom Council of Governments (W.C.O.G)

Mayor John Perry
Alternate: Jennifer Lautenbach

2014 Budget Highlights

1. Design and Engineering of Lincoln St. Phase 1 and 2
 2. Bid and Construction of WWTP Upgrades & Expansion
 3. Bid and Construction of WWTP Effluent Outfall
 4. Design and Engineering of South Everson Sidewalk from the Bridge to Everson Elementary
 5. Miscellaneous equipment purchases for Public Works (Small tools, etc..)
 6. \$50,000 budgeted for Street Maintenance (Overlays and Chip Seals)
-
- We have prepared a preliminary budget with and without adding a sixth Police Officer. It appears that currently, it would not be wise to add the position without another year of budget analysis.
 - The use of our Sewer Capital Fund Reserves for the WWTP upgrade has not been fully determined. This will lower our ending balance in this fund depending on the amount used, but lower our debt obligation.
 - In preparation for our 2015 Street Projects, I would recommend budgeting less for Street Maintenance and work on building Street Fund Reserves in the event they are needed. Once Lincoln St. construction is complete, we will begin focusing more on street maintenance vs. street construction.
 - We are still seeing a negative trend in our Water/Sewer Fund Balance. Water rates will need to be looked at this year for possible increases.

Ordinance No. 737-13

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EVERSON, WASHINGTON, ADOPTING THE BUDGET FOR FISCAL YEAR 2014.

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 moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of the City for the fiscal year ending December 31, 2014, and a notice was published that the City Council of Everson, Washington would meet on the 10th day of December, 2013 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 the City 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 2014 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 2014 and being sufficient to meet the various needs of the City of Everson during 2014.

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

SECTION 1. The budget for the City of Everson, Washington for the calendar year 2014 is hereby adopted at the fund level in its final form and content as set forth in the document entitled *City of Everson 2014 Budget*, three copies of which are on file in the Office of the Clerk.

SECTION 2. Estimated resources for each separate fund of the City of Everson, and aggregate expenditures for all such funds for the year 2014 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the year 2014 as set forth in the *City of Everson 2014 Budget*.

Fund No & Name	Estimated 2014 Beginning Balance	Estimated Revenue	Estimated Expense	Estimated 2014 Ending Balance
001 Current Expense	\$ 196,216.26	\$1,508,966.27	\$1,451,112.38	\$ 254,070.15
101 City Street	\$ 155,294.23	\$ 119,000.00	\$ 139,800.00	\$ 134,494.23
102 Asset Seizure	\$ 29,090.28	\$ 90.00	\$ 9,000.00	\$ 20,180.28
106 Comm. Development	\$ 2,844.57	\$ 0.00	\$ 0.00	\$ 2,844.57
108 Park Impact Fees	\$ 9,251.19	\$ 3,200.00	\$ 0.00	\$ 12,451.19
301 Capital Imp. Street	\$ 176,831.76	\$ 583,547.66	\$ 705,171.58	\$ 55,207.84
304 Capital Imp. Building	\$ 23,781.51	\$ 10.00	\$ 0.00	\$ 23,791.51
401 Water Sewer	\$ 132,387.54	\$ 949,475.00	\$ 965,854.20	\$ 116,008.34
402 Cap Impr Water	\$ 69,864.75	\$ 22,100.00	\$ 50.00	\$ 91,914.75
403 Cap Impr Sewer	\$ 770,157.37	\$3,629,565.67	\$3,650,180.00	\$ 749,543.04
404 W/S Bond Redemption	\$ 30,160.36	\$ 0.00	\$ 26,508.00	\$ 3,652.36
405 W/S Bond Reserve	\$ 65,397.45	\$ 0.00	\$ 0.00	\$ 65,397.45
Total	\$1,661,277.27	\$6,815,954.60	\$6,947,676.16	\$1,529,555.71
Total Available Funds	\$8,477,231.87		\$8,477,231.87	

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

SECTION 4. This Ordinance shall be in force and take effect five (5) days after its publication according to law.

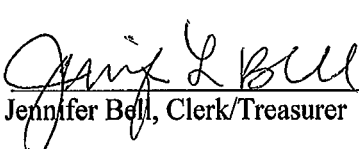
Passed by the City Council of the City of Everson, Washington and approved by the Mayor on this 10th day of December, 2013.

CITY OF EVERSON, WASHINGTON



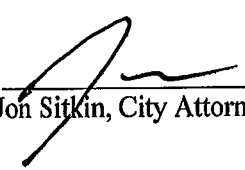
John Perry, Mayor

ATTESTED/AUTHENTICATED;



Jennifer Bell, Clerk/Treasurer

APPROVED AS TO FORM:



Jon Sitkin, City Attorney



2014 Revenue Budget

Fiscal: 2014

Account Number	Description	Budget	
001-000-000-308-80-00-00	Beginning Cash Unreserved	\$196,060.47	105 Park Fund Beginning Cash Transfer In of \$155.79 = \$196,216.26 (Transfer shown in 397)
001-000-000-311-10-00-00	General Property Taxes	\$269,000.00	
001-000-000-313-11-00-00	Local Retail Sales & Use Tax	\$191,000.00	
001-000-000-313-15-00-00	Public Safety	\$29,000.00	
001-000-000-313-71-00-00	Local Criminal Justice	\$40,000.00	
001-000-000-316-10-00-00	B & O Tax	\$143,000.00	
001-000-000-316-30-00-00	Franchise Fees	\$21,800.00	
001-000-000-316-41-00-00	Utility Taxes - Electric	\$70,000.00	
001-000-000-316-43-00-00	Utility Taxes - Gas	\$30,000.00	
001-000-000-316-45-00-00	Utility Taxes - Garbage	\$12,900.00	
001-000-000-316-46-00-00	Utility Taxes - Cable TV	\$26,000.00	
001-000-000-316-47-00-00	Utility Taxes - Phone	\$55,000.00	
001-000-000-316-52-00-00	Utility Taxes - Water	\$18,500.00	
001-000-000-316-54-00-00	Utility Taxes - Sewer	\$31,000.00	
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	\$1,300.00	
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	\$1,200.00	
001-000-000-333-97-06-00	Stonegarden Grant CFDA# 97067	\$154,425.18	
001-000-000-336-00-98-00	City Assistance	\$30,021.67	
001-000-000-336-06-21-00	CJ Population	\$1,000.00	
001-000-000-336-06-26-00	CJ Special Programs	\$2,250.00	
001-000-000-336-06-51-00	DUI - Cities	\$450.00	
001-000-000-336-06-94-00	Liquor Excise Tax	\$5,329.50	
001-000-000-336-06-95-00	Liquor Board Profits	\$22,669.50	
001-000-000-338-21-51-00	Police Contract - Nooksack	\$140,000.00	
001-000-000-338-21-51-01	Public Safety (EMS) - Nooksack	\$5,200.00	
001-000-000-338-39-00-00	Animal Control - Nooksack	\$1,250.00	
001-000-000-341-33-00-00	Local Fee	\$3,500.00	
001-000-000-341-42-00-00	Fiscal Agent Fee - WCFN	\$17,000.00	
001-000-000-341-43-00-00	General Fund Convenience Fee-	\$145.00	
001-000-000-341-69-00-00	General Fees & Charges	\$5,200.00	
001-000-000-341-90-01-00	Election Candidate Filing Fees	\$35.42	
001-000-000-341-99-00-00	Passport Fees	\$6,500.00	
001-000-000-342-33-00-00	Adult Probation	\$26,000.00	
001-000-000-342-33-06-00	Record Check Fee	\$0.00	
001-000-000-342-36-00-00	Jail Housing Fee	\$11,500.00	
001-000-000-342-90-00-00	Conviction Fees CN	\$350.00	
001-000-000-345-81-00-00	Planning/Development Services	\$1,500.00	
001-000-000-345-89-00-00	Planning & Development Fees	\$1,500.00	
001-000-000-347-30-00-00	Park Use Fee	\$4,000.00	
001-000-000-352-30-00-00	Mandatory Insurance Fee	\$2,500.00	
001-000-000-353-10-00-00	Traffic Fee	\$58,000.00	
001-000-000-353-70-00-00	Other Non-Traffic Infraction	\$2,500.00	
001-000-000-354-00-00-00	Civil Parking Infraction Penalties	\$85.00	
001-000-000-355-20-00-00	DUI Penalties	\$1,500.00	
001-000-000-355-80-00-00	Local JIS	\$2,000.00	
001-000-000-355-80-02-00	Conviction Fees CT	\$900.00	
001-000-000-356-50-03-00	Local - Drug & Alcohol ED Fund	\$100.00	
001-000-000-356-90-00-00	Non-Traffic Misdemeanors	\$1,400.00	
001-000-000-356-90-08-00	Local D/V Assessment	\$800.00	
001-000-000-357-33-00-00	Public Defense Recoupments	\$7,000.00	

001-000-000-357-36-00-00	Credit Card Fees Court	\$600.00	
001-000-000-357-39-00-00	Court Cost Recoupments	\$0.00	
001-000-000-361-40-00-00	Sales Tax Interest	\$45.00	
001-000-000-361-40-01-00	Bank Interest	\$140.00	
001-000-000-361-40-01-01	Court Interest - Special Use	\$750.00	
001-000-000-361-40-02-00	D/M Interest Income	\$750.00	
001-000-000-362-40-40-00	Building Rental	\$3,000.00	
001-000-000-362-50-00-00	Space & Facilities Leases	\$7,500.00	
001-000-000-362-60-00-00	Housing Rental	\$6,720.00	
001-000-000-369-10-00-00	Sale of Surplus Property	\$1,500.00	
001-000-000-369-40-00-00	Restitution	\$150.00	
001-000-000-369-41-00-00	Park Restitution	\$200.00	
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	
001-000-000-397-00-00-02	Transfer In	\$155.79	
	001 Total	\$1,705,182.53	105 Park Fund Beginning Cash Transfer
101-000-000-308-80-00-00	Beginning Cash Unreserved	\$155,294.23	
101-000-000-311-10-00-00	General Property Taxes	\$67,000.00	
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	\$52,000.00	
	101 Total	\$274,294.23	
102-000-000-308-10-00-00	Beginning Cash Reserved	\$29,090.28	
102-000-000-361-40-00-00	Interest	\$90.00	
	102 Total	\$29,180.28	
105-000-000-308-80-00-00	Beginning Cash Unreserved Parks	\$0.00	Fund Closed/Merged into 001
	105 Total	\$0.00	
106-000-000-308-80-00-00	Beginning Cash Unreserved	\$2,844.57	
	106 Total	\$2,844.57	
108-000-000-308-10-00-00	Beginning Cash Reserved	\$9,251.19	
108-000-000-345-85-00-01	Park Impact Fees	\$3,200.00	
	108 Total	\$12,451.19	
301-000-000-308-80-00-00	Beginning Cash Unreserved	\$176,831.76	
301-000-000-318-34-00-00	Local Real Estate Excise Tax REET	\$17,100.00	
301-000-000-318-35-00-00	Local Real Estate Excise Tax REET	\$17,100.00	
301-000-000-333-20-20-01	Lincoln St Ph 1 Engineering STPR	\$91,800.00	
301-000-000-333-20-20-02	Lincoln St Ph 2 Engineering STPR	\$114,750.00	
301-000-000-333-20-20-14	S. Everson Sidewalk Design TAP	\$133,000.00	
301-000-000-334-03-83-00	TIB N Washington	\$167,651.91	
301-000-000-334-03-84-01	Lincoln St Ph 1 Engineering TIB	\$14,327.00	
301-000-000-334-03-84-02	Lincoln St Ph 2 Engineering TIB	\$17,718.75	
301-000-000-337-61-00-01	Lincoln St ROW Acquisition Port	\$10,000.00	
301-000-000-361-10-00-00	Interest Earnings	\$100.00	
	301 Total	\$760,379.42	
304-000-000-308-80-00-00	Beginning Cash Unreserved	\$23,781.51	
304-000-000-361-10-00-00	Interest Earnings	\$10.00	
	304 Total	\$23,791.51	
401-000-000-308-80-00-00	Beginning Cash Unreserved	\$132,387.54	
401-000-000-321-60-00-00	Side Sewer Contractor License	\$125.00	
401-000-000-322-10-00-00	Side Sewer Permit Fees	\$200.00	
401-000-000-341-43-00-00	Water/Sewer Convenience Fee	\$350.00	
401-000-000-343-40-00-00	Water Sales	\$310,000.00	
401-000-000-343-40-00-03	General Fees & Charges	\$8,200.00	
401-000-000-343-50-00-00	Sewer Sales	\$520,000.00	
401-000-000-343-50-51-00	Sewer Service - Nooksack	\$110,000.00	
401-000-000-343-50-52-00	Wastewater Treatment	\$500.00	
401-000-000-361-10-00-00	Interest Earnings	\$100.00	
	401 Total	\$1,081,862.54	
402-000-000-308-80-00-00	Beginning Cash Unreserved	\$69,864.75	
402-000-000-343-40-00-00	Water Hook-UP Fees	\$22,000.00	
402-000-000-361-10-00-00	Interest Earnings	\$100.00	
	402 Total	\$91,964.75	
403-000-000-308-80-00-00	Beginning Cash Unreserved	\$770,157.37	
403-000-000-331-97-03-00	WWTP Effluent Outfall FEMA	\$481,250.00	
403-000-000-343-50-00-00	Sewer Hook-UP Fees	\$25,000.00	
403-000-000-361-10-00-00	Interest Earnings	\$400.00	
403-000-000-379-07-00-02	WWTP Capital Improvements -	\$0.00	

403-000-000-379-63-00-01	WWTP Effluent Outfall - Nooksack	\$22,916.67
403-000-000-379-63-00-03	WWTP Upgrade - Nooksack	\$1,033,333.00
403-000-000-391-80-00-03	WWTP Upgrade - Dept of Ecology	\$2,066,666.00
	403 Total	\$4,399,723.04
404-000-000-308-10-00-00	Beginning Cash Reserved	\$30,160.36
	404 Total	\$30,160.36
405-000-000-308-10-00-00	Beginning Cash Reserved	\$65,397.45
	405 Total	\$65,397.45
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
631-000-000-386-83-00-00	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 Total	\$0.00
	Grand Total	\$8,477,231.87



2014 Expenditure Budget

Fiscal: 2014

Account Number	Description	Budget
001-000-000-508-80-00-00	Ending Cash Unreserved	\$254,070.15
001-000-000-511-30-44-00	Publication & Advertising	\$1,800.00
001-000-000-511-60-10-00	Councilmember Salaries	\$9,000.00
001-000-000-511-60-20-00	Councilmember Benefits	\$688.80
001-000-000-511-60-30-00	Legislative Supplies	\$100.00
001-000-000-511-60-46-00	Insurance Expense	\$3,600.00
001-000-000-511-70-00-00	Election Expense	\$2,800.00
001-000-000-512-50-10-00	Clerk Salaries	\$27,000.00
001-000-000-512-50-10-01	Judge Salaries	\$17,000.00
001-000-000-512-50-20-00	Clerk Benefits	\$14,400.00
001-000-000-512-50-31-00	Office Supplies	\$1,000.00
001-000-000-512-50-35-00	Small Tools/Equipment	\$500.00
001-000-000-512-50-41-00	Professional Services-Legal	\$4,500.00
001-000-000-512-50-41-01	Jury Fees	\$250.00
001-000-000-512-50-41-02	Bank Fees	\$1,000.00
001-000-000-512-50-41-03	IT Service	\$2,000.00
001-000-000-512-50-41-04	Custodial Service	\$450.00
001-000-000-512-50-42-00	Telephone/Internet	\$600.00
001-000-000-512-50-42-01	Postage	\$100.00
001-000-000-512-50-43-00	Travel/Training Expense	\$800.00
001-000-000-512-50-45-00	Copier Rental	\$850.00
001-000-000-512-50-46-00	Insurance Expense	\$1,650.00
001-000-000-512-50-47-00	Utility Services	\$250.00
001-000-000-512-50-49-00	Dues/Memberships	\$225.00
001-000-000-513-10-20-00	Mayor Benefits	\$21,000.00
001-000-000-513-10-35-00	Small Tools/Equipment	\$200.00
001-000-000-513-10-43-00	Travel/Training Expense	\$100.00
001-000-000-513-10-46-00	Insurance Expense	\$1,650.00
001-000-000-513-50-42-00	Telephone/Internet	\$800.00
001-000-000-514-23-10-00	Salaries	\$18,000.00
001-000-000-514-23-20-00	Benefits	\$11,000.00
001-000-000-514-23-31-00	Office Supplies	\$750.00
001-000-000-514-23-35-00	Small Tools/Equipment	\$1,000.00
001-000-000-514-23-41-00	Professional Services	\$500.00
001-000-000-514-23-41-01	Auditor Expense	\$1,000.00
001-000-000-514-23-41-02	Bank Fees	\$700.00
001-000-000-514-23-41-03	IT Service	\$2,500.00
001-000-000-514-23-41-04	Custodial Service	\$600.00
001-000-000-514-23-42-00	Telephone/Internet	\$2,000.00
001-000-000-514-23-42-01	Postage	\$75.00
001-000-000-514-23-43-00	Travel/Training Expense	\$3,600.00
001-000-000-514-23-45-00	Copier Rental	\$800.00
001-000-000-514-23-46-00	Insurance Expense	\$1,700.00
001-000-000-514-23-47-00	Utility Services	\$200.00
001-000-000-514-23-48-00	Equipment Maintenance	\$100.00
001-000-000-514-23-49-00	Dues/Memberships	\$350.00
001-000-000-514-81-00-00	Business/Animal Licensing Expense	\$100.00
001-000-000-515-30-41-00	Legal Expense - Criminal	\$28,000.00
001-000-000-515-30-41-01	COE Legal Expenses	\$27,000.00
001-000-000-515-91-41-00	Public Defender	\$16,000.00
001-000-000-518-10-45-00	Copier Rental	\$200.00
001-000-000-518-20-48-00	Building Maintenance (Rental)	\$1,000.00
001-000-000-518-30-10-00	Central Services Salaries	\$7,500.00
001-000-000-518-30-20-00	Central Services Benefits	\$5,300.00

001-000-000-518-30-31-00	Office Supplies	\$6,000.00
001-000-000-518-30-32-00	Fuel	\$250.00
001-000-000-518-30-35-00	Small Tools/Equipment	\$5,000.00
001-000-000-518-30-41-00	Professional Services	\$3,500.00
001-000-000-518-30-41-02	Bank Fees	\$50.00
001-000-000-518-30-41-04	Custodial Services	\$2,500.00
001-000-000-518-30-42-00	Telephones/Internet	\$3,500.00
001-000-000-518-30-42-01	Postage	\$1,700.00
001-000-000-518-30-43-00	Travel/Training Expense	\$200.00
001-000-000-518-30-46-00	Insurance Expense	\$8,500.00
001-000-000-518-30-47-00	Utility Services	\$9,000.00
001-000-000-518-30-48-00	Building/Equipment Maintenance	\$14,000.00
001-000-000-518-30-49-00	Dues/Memberships	\$100.00
001-000-000-518-86-41-00	IT Service	\$3,000.00
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	\$57,274.65
001-000-000-521-10-20-00	Police Benefits	\$155,000.00
001-000-000-521-10-20-01	Uniforms	\$5,600.00
001-000-000-521-10-20-02	Benefits - Reserves	\$250.00
001-000-000-521-10-20-04	Stonegarden Benefits	\$41,474.75
001-000-000-521-10-31-00	Supplies	\$2,500.00
001-000-000-521-10-32-00	Fuel	\$25,000.00
001-000-000-521-10-41-00	Professional Services	\$4,000.00
001-000-000-521-10-41-02	Bank Fees	\$50.00
001-000-000-521-10-41-03	IT Service	\$2,500.00
001-000-000-521-10-41-04	Custodial Services	\$750.00
001-000-000-521-10-42-01	Postage	\$200.00
001-000-000-521-10-46-00	Insurance Expense	\$12,607.00
001-000-000-521-10-49-00	Dues/Memberships	\$1,000.00
001-000-000-521-20-42-01	Communications What-Comm	\$33,000.00
001-000-000-521-40-43-00	Travel/Training Expense	\$2,500.00
001-000-000-521-40-49-00	Law Enforcement Training	\$5,000.00
001-000-000-521-50-35-00	Small Tools/Equipment	\$5,000.00
001-000-000-521-50-42-00	Telephones/Internet	\$10,000.00
001-000-000-521-50-45-00	Copier Rental	\$720.00
001-000-000-521-50-47-00	Utility Services	\$1,000.00
001-000-000-521-50-48-00	Building Maintenance	\$2,000.00
001-000-000-521-50-48-01	Equipment Maintenance	\$13,000.00
001-000-000-522-60-51-00	Fire District #1 Contract	\$110,000.00
001-000-000-523-30-41-00	Probation Services	\$24,000.00
001-000-000-523-60-41-00	Jail Services	\$30,000.00
001-000-000-524-10-10-00	Building Official Salary	\$21,124.80
001-000-000-524-10-20-00	Building Official Benefits	\$14,215.87
001-000-000-524-10-31-00	Building Official Supplies	\$2,000.00
001-000-000-524-10-32-00	Fuel	\$600.00
001-000-000-524-10-41-00	Professional Services	\$300.00
001-000-000-524-10-41-02	Bank Fees	\$50.00
001-000-000-524-10-41-03	IT Service	\$2,000.00
001-000-000-524-10-41-04	Custodial Services	\$500.00
001-000-000-524-10-42-00	Telephone/Internet	\$1,000.00
001-000-000-524-10-42-01	Postage	\$50.00
001-000-000-524-10-45-00	Copier Rental	\$750.00
001-000-000-524-10-46-00	Insurance Expense	\$750.00
001-000-000-524-20-49-00	Dues/Memberships	\$250.00
001-000-000-524-40-43-00	Travel/Training	\$3,000.00
001-000-000-524-50-35-00	Small Tools/Equipment	\$100.00
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	\$25,000.00
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	\$882.00
001-000-000-554-31-00-00	Animal Control Expense	\$0.00
001-000-000-558-60-41-00	Planning Professional Services	\$30,000.00
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	\$4,900.00

001-000-000-572-50-48-00	Library Maintenance	\$800.00	
001-000-000-576-80-10-00	Park Salaries	\$17,317.08	
001-000-000-576-80-10-01	Park Summer Help Salaries	\$12,000.00	
001-000-000-576-80-20-00	Park Benefits	\$12,922.43	
001-000-000-576-80-20-01	Park Summer Help Benefits	\$2,000.00	
001-000-000-576-80-31-00	Park Supplies	\$5,000.00	
001-000-000-576-80-31-01	Park Flowers/Trees/Misc	\$800.00	
001-000-000-576-80-32-00	Park Fuel	\$1,400.00	
001-000-000-576-80-35-00	Park Small Tools/Equipment	\$4,000.00	
001-000-000-576-80-41-00	Park Professional Services	\$500.00	
001-000-000-576-80-41-04	Park Custodial Services	\$500.00	
001-000-000-576-80-42-00	Park Telephone/Internet	\$200.00	
001-000-000-576-80-43-00	Park Travel/Training Expense	\$550.00	
001-000-000-576-80-46-00	Park Insurance Expense	\$250.00	
001-000-000-576-80-47-00	Park Utility Services	\$2,500.00	
001-000-000-576-80-48-00	Park Equipment Maintenance	\$4,000.00	
001-000-000-576-80-48-01	Park Building Maintenance	\$1,000.00	
001-000-000-576-80-49-00	Park Dues/Memberships	\$120.00	
001-000-000-594-21-64-00	Stoneward Police Vehicle	\$15,000.00	
	001 Total	\$1,705,182.53	
101-000-000-508-80-00-00	Ending Cash Unreserved	\$134,494.23	
101-000-000-542-30-48-00	Roadway Maintenance	\$6,000.00	
101-000-000-542-35-00-00	Small Tools/Equipment	\$500.00	
101-000-000-542-40-48-00	Stormwater Maintenance	\$2,750.00	
101-000-000-542-50-48-00	Facilities Maintenance	\$500.00	
101-000-000-542-63-47-00	Street Lighting	\$30,000.00	
101-000-000-542-64-00-00	Traffic Control Devices	\$4,000.00	
101-000-000-542-66-41-00	Snow & Ice Removal Services	\$500.00	
101-000-000-542-67-41-00	Street Sweeping	\$7,000.00	
101-000-000-542-70-41-00	Roadside Mowing	\$3,000.00	
101-000-000-542-90-31-00	Supplies	\$2,000.00	
101-000-000-542-90-32-00	Fuel	\$2,000.00	
101-000-000-542-90-41-00	Professional Services	\$2,500.00	
101-000-000-542-90-48-00	Equipment Maintenance	\$4,000.00	
101-000-000-543-10-10-00	Salaries	\$30,000.00	
101-000-000-543-10-20-00	Benefits	\$18,500.00	
101-000-000-543-10-49-00	Dues/Memberships	\$100.00	
101-000-000-543-30-41-00	Custodial Services	\$50.00	
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	\$200.00	
101-000-000-543-60-43-00	Travel/Training Expense	\$300.00	
101-000-000-595-30-63-00	Roadway Improvements	\$20,000.00	
	101 Total	\$274,294.23	
102-000-000-508-10-00-00	Ending Cash Reserved	\$20,180.28	
102-000-000-521-40-49-00	Law Enforcement Training	\$6,000.00	
102-000-000-521-50-35-00	Small Tools/Equipment	\$3,000.00	
	102 Total	\$29,180.28	
105-000-000-576-10-10-00	Park Salaries	\$0.00	
105-000-000-576-10-20-00	Park Benefits	\$0.00	
105-000-000-576-10-41-04	Park Custodial Services	\$0.00	
105-000-000-576-10-42-00	Park Telephone/Internet	\$0.00	
105-000-000-576-80-31-00	Park Supplies	\$0.00	
105-000-000-576-80-32-00	Park Fuel	\$0.00	
105-000-000-576-80-47-00	Park Utility Services	\$0.00	
105-000-000-576-80-48-00	Park Equipment Maintenance	\$0.00	
105-000-000-597-00-00-02	Transfer Out	\$0.00	
	105 Total	\$0.00	
106-000-000-508-80-00-00	Ending Cash Unreserved	\$2,844.57	
	106 Total	\$2,844.57	
108-000-000-508-10-00-00	Ending Cash Reserved	\$12,451.19	
	108 Total	\$12,451.19	
301-000-000-508-80-00-00	Ending Cash Unreserved	\$55,207.84	
301-000-000-519-90-49-00	Bank Fees	\$50.00	
301-000-000-595-10-41-01	Engineering TIB N Washington	\$41,391.88	
301-000-000-595-10-63-01	Lincoln Street Design/Engineering	\$120,000.00	

105 Park Fund
Closed/Merged to 001

301-000-000-595-10-63-02	Lincoln Street Design/Engineering	\$150,000.00
301-000-000-595-10-63-14	S. Everson Sidewalk	\$133,000.00
301-000-000-595-20-61-02	Lincoln St ROW Acquisition	\$30,000.00
301-000-000-595-30-63-00	Construction TIB N. Washington	\$230,729.70
	301 Total	\$760,379.42
304-000-000-508-80-00-00	Ending Cash Unreserved	\$23,791.51
304-000-000-519-90-49-00	Bank Fees	\$0.00
	304 Total	\$23,791.51
401-000-000-508-80-00-00	Ending Cash Unreserved	\$116,008.34
401-000-000-534-10-10-00	Water Salaries	\$110,000.00
401-000-000-534-10-20-00	Water Benefits	\$68,000.00
401-000-000-534-10-41-02	Water Bank Fees	\$250.00
401-000-000-534-10-41-03	Water IT Service	\$3,000.00
401-000-000-534-10-42-01	Water Postage	\$100.00
401-000-000-534-10-43-00	Water Travel/Training	\$2,100.00
401-000-000-534-10-45-00	Water Copier Rental	\$600.00
401-000-000-534-10-46-00	Water Insurance	\$15,000.00
401-000-000-534-10-49-00	Water Dues/Memberships	\$1,200.00
401-000-000-534-10-53-00	Water Excise Tax	\$16,000.00
401-000-000-534-50-41-00	Water Custodial Services	\$75.00
401-000-000-534-50-48-00	Water Equipment Maintenance	\$5,000.00
401-000-000-534-50-48-01	Water Building Maintenance	\$1,000.00
401-000-000-534-80-31-00	Water Supplies	\$10,000.00
401-000-000-534-80-32-00	Water Fuel	\$2,500.00
401-000-000-534-80-35-00	Water Small Tools & Equipment	\$1,500.00
401-000-000-534-80-41-00	Water Professional Services	\$9,000.00
401-000-000-534-80-42-00	Water Telephone/Internet Services	\$3,000.00
401-000-000-534-80-47-00	Water Utility Services	\$26,000.00
401-000-000-534-80-49-01	Health Department	\$3,700.00
401-000-000-534-80-64-00	Water Meters	\$8,000.00
401-000-000-535-10-10-00	Sewer Salaries	\$96,000.00
401-000-000-535-10-10-01	WWTP Salaries	\$108,000.00
401-000-000-535-10-20-00	Sewer Benefits	\$57,000.00
401-000-000-535-10-20-01	WWTP Benefits	\$67,500.00
401-000-000-535-10-41-00	Sewer IT Service	\$3,000.00
401-000-000-535-10-41-01	WWTP IT Service	\$3,000.00
401-000-000-535-10-42-00	Sewer Postage	\$1,500.00
401-000-000-535-10-42-01	WWTP Postage	\$150.00
401-000-000-535-10-45-00	Sewer Copier Rental	\$600.00
401-000-000-535-10-45-01	WWTP Copier Rental	\$600.00
401-000-000-535-10-46-00	Sewer Insurance	\$15,000.00
401-000-000-535-10-46-01	WWTP Insurance	\$15,000.00
401-000-000-535-10-49-00	Sewer Dues/Memberships	\$100.00
401-000-000-535-10-49-01	WWTP Dues/Memberships	\$4,600.00
401-000-000-535-10-53-00	Sewer Excise Tax	\$9,100.00
401-000-000-535-40-43-00	Sewer Travel/Training Expense	\$1,000.00
401-000-000-535-40-43-01	WWTP Travel/Training Expense	\$1,000.00
401-000-000-535-50-41-00	Sewer Custodial Services	\$300.00
401-000-000-535-50-41-01	WWTP Custodial Services	\$300.00
401-000-000-535-50-48-00	Sewer Equipment Maintenance	\$3,000.00
401-000-000-535-50-48-01	WWTP Equipment Maintenance	\$15,000.00
401-000-000-535-60-41-01	WWTP Sludge Hauling	\$130,000.00
401-000-000-535-80-31-00	Sewer Supplies	\$3,000.00
401-000-000-535-80-31-01	WWTP Supplies	\$22,000.00
401-000-000-535-80-31-02	Interceptor 4 Supplies	\$1,000.00
401-000-000-535-80-32-00	Sewer Fuel	\$1,600.00
401-000-000-535-80-32-01	WWTP Fuel	\$1,600.00
401-000-000-535-80-35-00	Sewer 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	Sewer Professional Services	\$14,000.00
401-000-000-535-80-41-01	WWTP Professional Services	\$16,000.00
401-000-000-535-80-42-00	Sewer Telephone/Internet	\$5,500.00
401-000-000-535-80-42-01	WWTP Telephone/Internet	\$4,500.00
401-000-000-535-80-47-00	Sewer Utility Services	\$7,000.00
401-000-000-535-80-47-01	WWTP Utility Services	\$38,000.00
401-000-000-535-90-41-00	Sewer Bank Fees	\$250.00
401-000-000-535-90-41-01	WWTP Bank Fees	\$25.00

401-000-000-591-34-70-00	DWSRF Loan Principal Payment	\$27,667.48
401-000-000-592-34-80-00	DWSRF Loan Interest Payment	\$1,936.72
	401 Total	\$1,081,862.54
402-000-000-508-80-00-00	Ending Cash Unreserved	\$91,914.75
402-000-000-519-90-49-00	Bank Fees	\$50.00
402-000-000-594-34-63-04	Capital Outlay, Water System	\$0.00
	402 Total	\$91,964.75
403-000-000-508-80-00-00	Ending Cash Unreserved	\$749,543.04
403-000-000-519-90-49-00	Bank Fees	\$180.00
403-000-000-594-35-63-01	WWTP Effluent Outfall FEMA	\$550,000.00
403-000-000-594-35-63-02	WWTP Upgrade	\$3,100,000.00
	403 Total	\$4,399,723.04
404-000-000-508-10-00-00	Ending Cash Reserved	\$3,652.36
404-000-000-582-35-70-00	USDA (FHA) Principal	\$10,322.50
404-000-000-592-35-83-00	USDA (FHA) Interest	\$16,185.50
	404 Total	\$30,160.36
405-000-000-508-10-00-00	Ending Cash Reserved	\$65,397.45
	405 Total	\$65,397.45
631-000-000-586-00-00-00	Whatcom Family & Comm. Network	\$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
631-000-000-586-45-00-00	Hall Deposit Refund	\$0.00
	631 Total	\$0.00
	Grand Total	\$8,477,231.87