

2018 FINAL BUDGET

Report Key

- **308** - Beginning Fund Balance: Is the “projected” balance of each fund after all revenues and expenses have been calculated through the end of 2017.
- **508** - Ending Fund Balance: Is the estimated balance of each fund if all revenues and expenses were allocated for 2018 + the Beginning Fund Balance.
- Revenues are identified in Green and begin with “300”
- Expenditures are identified in Orange and begin with “500”
- The numbers before each item will coincide with the “BARS” numbers on the 5 year budget comparison following each overview sheet.

001 – Current Expense Fund *(Revenues)*

308 - Estimated Beginning Fund Balance \$1,686,000.00

Revenues

- 311-317 - Revenues from Taxes \$270,750.00
- 321-322 - Revenues from Permits \$7,560.00
- 335-336 - Revenues from State \$39,986.00
- 341-345 - Revenues from Services \$64,375.00
- 353-354 - Revenues from Fines \$500.00
- 361-369 - Revenues from Misc. Other \$10,070.00
- 389 - Non Revenue (Pass Through) \$1,538.00

TOTAL REVENUES **\$394,779.00**

001 – Current Expense Fund *(Expenditures)*

Expenditures

• 511 - Legislative Salaries and expenses	\$3,600.00
• 512 - Court Costs (admin fees)	\$1,200.00
• 511 – 518 - Finance Salaries and expenses	\$124,200.00
• 515 - Legal Services	\$17,000.00
• 518 - Central Services (City Hall Salaries, Administration, Maintenance, Insurance)	\$31,400.00
• 514 - Misc. Government Services	\$1,400.00
• 521 – 589 - Law Enforcement (Police/Insurance)	\$148,600.00
• 522 - Fire Control	\$25,296.00
• 538 – 539 - Taxes /Other	\$23,250.00
• 569 - Aging & Adult Services (Senior Meals)	\$3,000.00
• 558 - Planning and Development	\$27,900.00
• 558 - Building Services (Inspection Company)	\$7,500.00
• 566 - 573 - Holiday Décor/Other	\$1,030.00
• 576 - Park Maintenance & Utilities	\$2,300.00
• 586-589 - Non Expenditures (Pass Through)	\$2,585.00
• 597 - Transfers Out (Transfer to the Park Fund and Street Fund)	<u>\$86,000.00</u>
• TOTAL EXPENDITURES	\$506,261.00
TOTAL REVENUES	<u>\$394,779.00</u>
508 - Estimated Ending Fund Balance	\$1,574,518.00

010 - Office Equipment Reserve Fund

308 - Estimated Beginning Fund Balance \$25,056.00

Revenues

• 361 - Expected Revenues from Interest \$160.00

Expenditures

• 511 - iPad's for Council/Mayor \$5,500.00

508 - Estimated Ending Fund Balance \$19,716.00

021 – Fire Department Fund

308 - Estimated Beginning Fund Balance	\$144,400.00
Revenues	
• 342-369 - Fire District 14, Interest	\$5,100.00
Expenditures	
• 522 - Salaries & Benefits	\$13,000.00
• 522 - Misc. Expenses	<u>\$40,000.00</u>
508 - Estimated Ending Fund Balance	\$96,500.00

031- Coulee Playland Fund

308 - Estimated Beginning Fund Balance \$30,000.00

Revenues

• 361-362 - Lease and Interest Payments \$7,725.00

Expenditures

• 576 - Replace Sewer Lift Station (Nov 2018) \$35,000.00

508 - Estimated Ending Fund Balance \$2,725.00

032 – Municipal Park Fund

308 - Estimated Beginning Fund Balance \$65,600.00

Revenues

- 361 - Interest \$350.00
- 397 - Transfer from General Fund \$30,000.00

Expenditures

- 576 - Park Costs (General maintenance) \$800.00
 - 594 - Land Payment Due \$1500.00
 - 594 - Park Design and Development (50% of costs) \$35,000.00
- 508 - Estimated Ending Fund Balance \$58,650.00**

101 – City Street Fund *(Revenues)*

308 - Estimated Beginning Fund Balance \$345,000.00

Revenues

- 334 - DOE Stormwater Grant \$57,750.00
 - 336 - Taxes \$36,650.00
 - 343 - Coulee Playland Street Light \$150.00
 - 361 - Interest \$2,200.00
 - 397 - Transfer From General Fund(Grant Match) \$19,250.00
- Total Revenues \$116,000.00**

101- City Street Fund *(Expenditures)*

Expenditures

• 539 - Mosquito Control	\$1000.00
• 542 - Salaries/Benefits	\$55,000.00
• 542 - Roadway Maintenance	\$7,000.00
• 542 - Street Lights	\$14,400.00
• 542 - Traffic Control	\$400.00
• 542 - Salaries/Benefits + Snow Removal	\$32,500.00
• 542 - Salaries/Benefits + Street Cleaning	\$10,700.00
• 542 - Roadside (Weed Control)	\$1,200.00
• 542 - Administration	\$3,000.00
• 542 - Insurance	\$2,000.00
• 542 - Training	\$500.00
• 594 - Stormwater Grant (DOE Grant + City Match)	<u>\$77,000.00</u>
Total Expenditures	\$204,700.00
Revenues	<u>\$116,000.00</u>
508 - Estimated Ending Fund Balance	\$256,300.00

102 – FEMA Streets Repair Fund

308 - Estimated Beginning Fund Balance \$60,439.04

Revenues

- 331 - FEMA Grant Received \$119,835.44
- 397 - Transfer in from 110-TBD Fund (City Match) \$17,119.35

Expenditures

- 595 - FEMA Street Repairs \$197,393.83
- 508 - Estimated Ending Fund Balance \$0.00

103 – Street Equipment Reserve

308 - Estimated Beginning Fund Balance \$48,700.00

Revenues

- 361 - Interest \$300.00
- 395 - Sale of Surplus Equipment 1989 (Snow Plow) \$7,500.00

Expenditures

- 594 - Used Snow Plow Truck \$42,000.00
- 508 - Estimated Ending Fund Balance **\$14,500.00**

104 – TIB Grant Western & Grand Ave

308 - Estimated Beginning Fund Balance \$0.00

Revenues

- 334 – TIB Grant Western & Grand Ave \$698,250.00
- 397 – Transfer In from General Fund (Matching Funds) \$36,750.00

Expenditures

- 595 – TIB Grant Western & Grand Construction Costs \$698,250.00
- 595 – TIB Grant Matching Funds Construction Costs \$36,750.00

508 - Estimated Ending Fund Balance \$0.00

110 – Transportation Benefit District Fund

308 - Estimated Beginning Fund Balance \$43,200.00

Revenues

• 317 - TBD Vehicle Fees \$16,500.00

Expenditures

• 542 - Street Sealing and Repairs \$10,000.00

• 597 - City's Portion of FEMA Grant (12.5%) \$17,119.35

508 - Estimated Ending Fund Balance \$32,580.65

112 – Hotel/Motel Tax Fund

308 - Estimated Beginning Fund Balance \$318,150.00

Revenues

- 313 - Hotel/Motel Taxes \$60,000.00
- 361 - Interest \$2,250.00

Expenditures

- 557 - Electric City \$42,920.00
- 557 - Chamber of Commerce \$18,000.00
- 557 - CAPRD \$5,000.00
- 557 - Ridge Riders \$10,000.00
- 557 - Port District \$7,000.00

508 - Estimated Ending Fund Balance \$297,480.00

307- REET1 and REET2 *(Municipal Capital Improvement Fund)*

308 - Estimated Beginning Fund Balance REET 1 \$51,628.00

308 - Estimated Beginning Fund Balance REET 2 \$51,628.00

Revenues

• 318 – 361 - Real Estate Excise Taxes REET 1 + Interest \$5,600.00

• 318 – 361 - Real Estate Excise Taxes REET 2 + Interest \$5,600.00

508 - Estimated Ending Fund Balance REET 1 \$57,228.00

508 - Estimated Ending Fund Balance REET 2 \$57,228.00

Note: Taxes collected from the sale of properties. The use of these funds are restricted.

400 – Water/Sewer Fund *(Revenues)*

308 - Estimated Beginning Fund Balance \$448,000.00

Revenues

- 343 - Fire Dept. \$4,745.00
 - 343 - Charges for Services \$624,575.00
 - 361 - Interest \$2,800.00
- Total Revenues \$632,120.00**

400 – Water/Sewer Fund (Expenditures)

Expenditures

• 515 - Legal Fees (Grand Coulee Sewer Contract)	\$7,500.00
• 534 - M&I Water (Water purchased for SunBanks)	\$4,800.00
• 535 - Sewer Service (paid to Grand Coulee)	\$120,000.00
• 538 - Training	\$6,000.00
• 538 - Salaries & Benefits Total (Water/Sewer)	\$167,000.00
• 538 - Salaries & Benefits Total (ATP/WDS)	\$40,500.00
• 538 - Equipment Supplies, Services & Charges (Water/Sewer)	\$78,500.00
• 538 - Equipment Supplies, Services & Charges (ATP/WDS)	\$55,200.00
• 538 - Insurance	\$7,200.00
• 538 - PUD Service	\$30,000.00
• 591 - 594 ATP Loan Payments Principal & Interest	\$114,292.00
• 594 - Sunbanks Water Line Payment	\$50,000.00
• 594 - Sunset Terrace 8" Water Pipe Bursting Project	<u>\$130,000.00</u>
Total Expenditures	\$810,992.00
Total Revenue	<u>\$632,120.00</u>
508 - Ending Fund Balance	\$269,128.00

401- Water/Sewer Capital Facilities Fund

308 - Estimated Beginning Fund Balance \$81,100.00

Revenues

• 361 - Interest \$500.00

508 - Ending Fund Balance \$81,600.00

440 – Transfer Station Fund

308 - Estimated Beginning Fund Balance	\$438,000.00
Revenues	
• 343 – 389 - Charges for Services (Gate Receipts/Trust)	\$503,975.00
Expenditures	
• 537 - General Operating Expenses	\$52,250.00
• 537 - Waste Disposal (Grant County)	\$110,000.00
• 537 - Repairs & Maintenance (Vehicles/Facility)	\$58,000.00
• 537 - Miscellaneous	\$1,000.00
• 537 - Taxes	\$25,000.00
• 589-592 - Loans (Post Closure, Truck, Transfer Station)	\$142,615.00
• 594 - Capital Expenditures (Truck w/Snow Plow & Trailer)	\$100,000.00
• 597 - Transfers Out to Post Closure Fund	\$15,000.00
• 598 - Salaries & Admin Fees	\$172,000.00
Total Expenditures	\$675,850.00
508 - Estimated Ending Fund Balance	\$266,110.00

442 – Delano Post Closure Reserve Fund

308 - Estimated Beginning Fund Balance \$874,000.00

Revenues

- **360** - Interest \$8,000.00
- **397** - Additions to fund per RBOM agreement \$15,000.00

Expenditures

- **537** - Professional Services (AECOM, Water Sampling) \$65,000.00

508 - Estimated Ending Fund Balance **\$832,000.00**

470 – Garbage Fund

308 - Estimated Beginning Fund Balance \$384,000.00

Revenues

- 343 - Transfer Station Revenue (Salary and Benefit Re-imbusement) \$114,000.00
- 343 - Garbage Billing Revenue \$185,000.00
- 361 - Interest \$2,600.00

Expenditures

- 537 - Salaries/Benefits \$155,000.00
- 537 - Disposal Fees to Sunrise \$124,000.00
- 537 - Office Supplies/Repairs \$1,700.00
- 537 - Taxes \$33,500.00
- 537 - Trust Payment to Transfer Station \$20,500.00
- 537 - Alley Maintenance and Repairs \$3,000.00

508 - Estimated Ending Fund Balance **\$347,900.00**

600 – Severance Trust Fund

308 - Estimated Beginning Fund Balance	\$9,400.00
Revenues	
• 361 - Interest	\$80.00
508 - Estimated Ending Fund Balance	\$9,480.00