

2020 FINAL
Budget Proposal

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 2019.
- **508** - Ending Fund Balance: Is the estimated balance of each fund if all revenues and expenses were allocated for 2020 + 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.

2016-2018
Actuals

2019
Year to Date

2019 Approved
Budget

2020 Proposed
Budget

5 YEAR BUDGET COMPARISON

City Of Electric City
MCAG #: 0302

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Page: 1

440 Transfer Station Fund

Account	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2019 Appropriated	2020 Proposed	Comment
308 10 04 40 Estimated Beginning Balance	514,324.09	399,562.90	461,387.87	353,181.36	347,000.00	317,300.00	
308 Beginning Balances	514,324.09	399,562.90	461,387.87	353,181.36	347,000.00	317,300.00	
343 70 00 04 Gate Receipts	107,026.36	106,978.67	103,942.24	71,998.87	105,000.00	100,000.00	
343 70 40 00 Government Non-Tax	0.00	0.00	0.00	0.00	500.00	500.00	
343 70 40 04 Sunrise Disposal Gate	289,225.38	367,930.64	330,945.18	254,845.80	320,000.00	325,000.00	
343 70 41 10 Trust/Coulee Dam	26,376.34	26,388.50	27,029.49	18,863.05	25,000.00	26,000.00	
343 70 41 20 Trust/Electric City	16,976.70	19,534.04	19,847.79	17,157.47	18,600.00	19,000.00	
343 70 41 30 Trust/Elmer City	4,994.73	4,373.09	4,448.46	3,307.20	4,100.00	4,100.00	
343 70 41 40 Trust/ Grand Coulee	28,372.65	31,361.61	31,804.50	21,331.00	29,700.00	30,000.00	
343 70 41 50 Trust/SunRise	568.79	83.03	829.87	1,333.64	300.00	500.00	
340 Charges For Services	473,540.95	556,649.58	518,847.53	388,837.03	503,200.00	505,100.00	
369 81 00 04 Cashier's Overages Or Shortages	2.00	7.00	7.00	24.50	10.00	10.00	
369 91 00 02 Other Miscellaneous Revenue	282.00	7,827.89	7,463.44	1,460.38	500.00	500.00	
360 Misc Revenues	284.00	7,834.89	7,470.44	1,484.88	510.00	510.00	
389 37 01 00 Unsecured Load Fees	0.00	0.00	0.00	0.00	15.00	15.00	
380 Non Revenues	0.00	0.00	0.00	0.00	15.00	15.00	
398 80 00 04 Insurance Recovery	3,279.91	0.00	0.00	0.00	0.00	0.00	
398 Insurance Recovery	3,279.91	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	991,428.95	964,047.37	987,705.84	743,503.27	850,725.00	822,925.00	

537 14 40 04 Financial Record Services And Charges	76.00	10.00	0.00	265.00	150.00	150.00	
537 80 31 04 Office & Operating Supplies	7,806.23	9,812.03	10,472.13	9,685.27	12,500.00	13,000.00	
537 80 32 04 Fuel Consumed	11,218.06	14,482.54	17,004.26	12,407.01	16,500.00	17,000.00	
537 80 35 04 Small Tools And Minor Equipment	806.04	0.00	458.34	4,476.39	6,500.00	3,000.00	
537 80 40 04 Sunrise Services And Charges	0.00	1,092.80	598.98	0.00	2,500.00	1,000.00	
537 80 41 04 Professional Services	519.06	178.10	226.74	83.34	1,000.00	500.00	
537 80 42 04 Communications	885.84	887.52	1,047.78	841.95	1,500.00	1,500.00	
537 80 43 04 Travel	234.90	102.38	114.45	112.00	250.00	250.00	
537 80 43 05 External Taxes/Operating Taxes	20,612.01	21,450.76	23,917.01	18,115.72	25,000.00	25,000.00	
537 80 44 04 Advertising	360.75	550.38	636.70	617.90	750.00	750.00	
537 80 45 04 Operating Rentals & Leases	1,113.59	0.00	0.00	0.00	3,500.00	3,500.00	
537 80 46 04 Insurance	15,522.42	9,981.56	11,868.91	1,643.95	13,500.00	14,000.00	

001 – Current Expense Fund *(Revenues)*

308 - Estimated Beginning Fund Balance

\$1,490,000.00

Revenues

- 311-317 - Revenues from Taxes \$282,300.00
- 321-322 - Revenues from Permits \$7,660.00
- 335-336 - Revenues from State \$56,486.00
- 341-345 - Revenues from Services \$80,875.00
- 353-354 - Revenues from Fines \$300.00
- 361-369 - Revenues from Misc. Other (Interest) \$30,240.00
- 389 - Non Revenue (Pass Through) \$1,538.00

TOTAL REVENUES

\$458,499.00 (+900.00)

001 – Current Expense Fund *(Expenditures)*

Expenditures

• 511 - Legislative Salaries and expenses	\$3,750.00 (-600.00 Mayors Pay)
• 512 - Court Costs (admin fees)	\$1,200.00
• 511 – 518 - Finance Salaries and expenses	\$130,400.00
• 515 - Legal Services	\$30,500.00
• 518 - Central Services (City Hall Salaries, Administration, Maintenance, Insurance)	\$32,000.00 (+100.00 Insurance)
• 514 - Misc. Government Services	\$1,500.00
• 521 – 589 - Law Enforcement (Police/Insurance)	\$156,050.00 (-200.00 Insurance/Utilities)
• 522 - Fire Control	\$22,846.00 (-5,200.00 Insurance/Utilities)
• 538 – 539 - Taxes /Other	\$23,950.00 (+200.00 Taxes)
• 553 - Weed Control	\$7,100.00
• 569 - Aging & Adult Services (Senior Meals)	\$3,000.00
• 558 - Planning and Development	\$16,100.00
• 558 - Building Services (Inspection Company)	\$10,000.00
• 566 - 573 - Holiday Décor/Other	\$1,030.00 (-500.00 Holiday Décor)
• 576 - Park Maintenance & Utilities	\$1,800.00 (+350.00 New Park Utilities)
• 586-589 - Non Expenditures (Pass Through)	\$2,165.00 (-420.00 Less PSEA funds needed)
• 597 - Transfers Out (Transfer out to Water Sewer Fund)	\$170,000.00 (Sewer Lift Station, Park Fund Utility Vehicle)
• TOTAL EXPENDITURES	\$613,391.00 (-5,670.00)
TOTAL REVENUES	<u>\$458,499.00</u>
508 - Estimated Ending Fund Balance	\$1,332,938.00 (+970.00) After Adjustments

010 - Office Equipment Reserve Fund

308 - Estimated Beginning Fund Balance \$21,376.00

Revenues

• 361 - Expected Revenues from Interest \$380.00

Expenditures

• 511 - Legislative Office Supplies \$2500.00 (New Ipad's)

508 - Estimated Ending Fund Balance \$19,256.00

021 – Fire Department Fund

308 - Estimated Beginning Fund Balance

\$140,000.00 (+6,440.00) Less Expended

Revenues

• 342-369 - Fire District 14, Interest

\$5,250.00

Expenditures

• 522 - Salaries & Benefits, Stipend

\$9,500.00

• 522 - Misc. Expenses

\$26,000.00

508 - Estimated Ending Fund Balance

\$109,750.00 (+6440.00)

031- Coulee Playland Fund

308 - Estimated Beginning Fund Balance \$13,993.00

Revenues

• 361-362 - Lease and Interest Payments \$7,600.00

Expenditures

• 576 – Upgrade Electrical Upper RV Sites \$9,500.00

508 - Estimated Ending Fund Balance \$12,093.00

032 – Municipal Park Fund

308 - Estimated Beginning Fund Balance \$116,000.00

Revenues

- 361 - Interest \$2,100.00 (+300.00 Interest)
- 397 - Transfer from General Fund \$0.00 (-20,000.00 moved to Water/Sewer to purchase utility vehicle)

Expenditures

- 576 - Park Costs (General maintenance, Sprinklers) \$7,500.00
- 508 - Estimated Ending Fund Balance **\$110,600.00 (-19,700.00)**

101 – City Street Fund *(Revenues)*

308 - Estimated Beginning Fund Balance

\$273,000.00 (+7,000.00) Storm Grant

Revenues

• 334 – Stormwater Grant

\$5,250.00 (Remaining Balance)

• 336 - Taxes

\$43,300.00 (+2,300.00)

• 343 - Coulee Playland Street Light

\$150.00

• 361 - Interest

\$5,700.00 (+700.00)

Total Revenues

\$54,400.00 (+8,250.00)

101- City Street Fund *(Expenditures)*

Expenditures

• 539 - Mosquito Control	\$1,500.00
• 542 - Salaries/Benefits (Regular Employees & Part Time weed control)	\$51,000.00
• 542 - Roadway Maintenance	\$7,000.00
• 542 - Street Lights	\$14,400.00
• 542 - Traffic Control	\$2,150.00
• 542 - Salaries/Benefits + Snow Removal	\$30,200.00
• 542 - Salaries/Benefits + Street Cleaning	\$9,500.00
• 542 - Roadside (Weed Control)	\$1,200.00
• 542 - Administration	\$2,700.00 (-300.00)
• 542 - Insurance	\$2,100.00 (-100.00)
• 542 - Training	\$750.00
• 542 - Drywell (Lakeview Ave)	\$7,000.00
• 594 – Stormwater Grant Remaining Balance	\$7,000.00 (+7000.00)
Total Expenditures	\$129,900.00 (+6,600.00)
Revenues	<u>\$54,400.00</u>
508 - Estimated Ending Fund Balance	\$191,400.00 (+9,500.00)

103 – Street Equipment Reserve

308 - Estimated Beginning Fund Balance \$36,200.00

Revenues

• 361 - Interest \$650.00

Expenditures

• 594 - ATV for Snow Removal (sidewalk,pathway) \$12,000.00

508 - Estimated Ending Fund Balance \$24,850.00

110 – Transportation Benefit District Fund

308 - Estimated Beginning Fund Balance \$22,000.00(+1,700.00 Less Expenses)

Revenues

• 317 - TBD Vehicle Fees \$0.00 (I-976 Removed TBD funds)

Expenditures

• 542 - Street Sealing and Repairs \$12,000.00

508 - Estimated Ending Fund Balance **\$10,000.00**

112 – Hotel/Motel Tax Fund

308 - Estimated Beginning Fund Balance

\$370,000.00 (+6,800.00 Revenue Received)

Revenues

- 313 - Hotel/Motel Taxes
- 361 - Interest

\$70,000.00 (+5,000.00 Revenues)

\$3,500.00

Expenditures

- 557 - Electric City (Tourism Promotion)
- 557 - Electric City Park Maintenance
- 557 - Chamber of Commerce
- 557 - CAPRD
- 557 - Ridge Riders
- 557 - Run the Dam
- 557 - Coulee Pioneer Museum

\$8,400.00

\$22,000.00

\$20,000.00

\$7,000.00

\$20,000.00

\$3,000.00

\$500.00

Transfers Out

- 597 - Transfer out to RCO Fund for Ice Age Park

\$257,650.00

508 - Estimated Ending Fund Balance

\$104,950.00 (+11,800.00)

301 – RCO Grant – Ice Age Park

308 - Estimated Beginning Fund Balance \$0.00

Revenues

- 334 – RCO Grant \$239,650.00 (+7,000.00 Revised Calcs)
- 397 – Transfer In- TBD Fund City Match \$257,650.00

Expenditures

- 594 – Ice Age Park Construction Costs \$497,300.00 (+7,000.00) Revised Calcs
- 508 - Estimated Ending Fund Balance \$0.00

302 – FEMA Streets Repair

308 - Estimated Beginning Fund Balance

\$32,563.85 FEMA did not closeout project

Revenues

\$0.00

Expenditures

- 594 – Closeout Costs
- 594 – Street Repairs (or transfer to street fund)

\$22,277.37

\$10,286.48

(Can only be used on street repairs)

508 - Estimated Ending Fund Balance

\$0.00

304 – TIB Grant Western & Grand Ave

308 - Estimated Beginning Fund Balance

\$-650 (+19,350 Updated Calcs)

Revenues

- 334 – TIB Grant Western & Grand Ave

\$248,000 (+123,000.00 updated Calcs)

- **Expenditures**

- 595 – Construction Costs

\$234,983.00 (+135,983.00) Moved to 2020

- 595 – Matching Funds Construction Costs

\$12,367.00 (+6,367.00) Moved to 2020

508 - Estimated Ending Fund Balance

\$0.00

305 – WSDOT Pedestrian Pathway Grant

308 - Estimated Beginning Fund Balance	\$35,390.00 (No funds spent 2019)
Revenues	
• 334 – WSDOT Grant Ped/Bike Pathway	\$95,000.00
Expenditures	
• 595 – Construction Engineering Costs	\$95,000.00
• 595 – Construction Engineering Matching Funds	<u>\$ 5,000.00</u>
508 - Estimated Ending Fund Balance	\$30,390.00

306 – TIB Coulee Blvd. and Western Ave.

308 - Estimated Beginning Fund Balance	\$6,000.00 (Updated Calcs)
Revenues	
• 334 – TIB Grant Payment	\$104,000.00
Expenditures	
• 595 – Construction	\$104,000.00
• 595 – Grant Match	\$6,000.00
508 - Estimated Ending Fund Balance	\$0.00

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

308 - Estimated Beginning Fund Balance REET 1 \$82,000.00 (+4,000.00 Better return)

308 - Estimated Beginning Fund Balance REET 2 \$82,000.00 (+4,000.00 Better return)

Revenues

• 318 – 361 - Real Estate Excise Taxes REET 1 + Interest \$10,250.00 (+1050.00)

• 318 – 361 - Real Estate Excise Taxes REET 2 + Interest \$10,250.00 (+1050.00)

Expenditures

• 597 – Transfer Out to 400 Fund for Sewer Lift Station \$150,000.00

508 - Estimated Ending Fund Balance REET 1 \$17,250.00 (+5,050.00)

508 - Estimated Ending Fund Balance REET 2 \$17,250.00 (+5,050.00)

Note: Taxes collected from the sale of properties. The use of these funds are restricted.
Propose Sewer Lift Station Replacement.

308 – TIB Complete Streets Award

308 - Estimated Beginning Fund Balance

\$300,000.00 (Updated Calcs)

Revenues

\$0.00

Expenditures

• **595 - Construction Coulee Blvd.**

\$300,000.00 (Updated Calcs)

508 - Estimated Ending Fund Balance

\$0.00 (Construction 2020)

400 – Water/Sewer Fund *(Revenues)*

308 - Estimated Beginning Fund Balance

\$495,000.00 (+35,000.00 Updated Calcs)

Revenues

• 343 - Fire Dept.

\$4,745.00

• 343 - Charges for Services

\$690,825.00 (+7,080.00 updated revenue)

• 361 – Interest/Other

\$13,150.00 (+1000.00 Increased Interest)

• 397 - Transfer In from 307 for Sewer Lift Station

\$150,000.00

• 397 - Transfer In from 001 for Sewer Lift Station

\$150,000.00

• 397 – Transfer In from 001 for Utility Vehicle

\$20,000.00 (Lost a vehicle transmission)

Total Revenues

\$1,028,720.00 (+29,080.00)

400 – Water/Sewer Fund (Expenditures)

Expenditures

• 515 - Legal Fees (Grand Coulee Sewer Contract)	\$7,500.00
• 534 - M&I Water (Water purchased for SunBanks) & Utility Tax Expense	\$19,800.00
• 535 - Sewer Tax Expenditure	\$14,000.00
• 535 - Sewer Service (paid to Grand Coulee)	\$125,000.00 (-5,000.00 less expenses)
• 538 - Training	\$4,000.00
• 538 - Water/Sewer Supply Bid	\$15,000.00
• 538 - Salaries & Benefits Total (Water/Sewer)	\$171,000.00 (-3,000.00 revised calcs)
• 538 - Salaries & Benefits Total (ATP/WDS)	\$46,500.00 (-1,000.00 revised calcs)
• 538 - Equipment Supplies, Services & Charges (Water/Sewer)	\$65,200.00 (+500.00 shop heater)
• 538 - Equipment Supplies, Services & Charges (ATP/WDS)	\$57,500.00 (+500.00 filtration media)
• 538 - PUD Service	\$30,800.00 (+800.00 increased costs)
• 591 - 594 ATP Loan Payments Principal & Interest	\$112,910.00
• 594 – Sewer Lift Station	\$430,000.00
• 594 – Capital Expenditures (Used Utility Vehicle)	\$30,000.00 (Replacement of blue Chevy)
Total Expenditures	\$1,129,210.00
Total Revenue	\$1,028,720.00
508 - Ending Fund Balance	\$393,510.00 (+40,280.00)

401- Water/Sewer Capital Facilities Fund

308 - Estimated Beginning Fund Balance \$156,500.00

Revenues

• 361 - Interest \$2,800.00

Expenditures \$0.00

508 - Ending Fund Balance \$159,300.00

440 – Transfer Station Fund

308 - Estimated Beginning Fund Balance	\$317,300.00
Revenues	
• 343 – 389 - Charges for Services (Gate Receipts/Trust)	\$505,625.00
Expenditures	
• 537 - General Operating Expenses	\$58,550.00
• 537 - Waste Disposal (Grant County)	\$105,000.00
• 537 - Repairs & Maintenance (Vehicles/Facility)	\$27,500.00
• 537 - Miscellaneous	\$1,900.00
• 537 - Taxes	\$25,000.00
• 589-592 - Loans (Post Closure,Transfer Station)	\$125,015.00
• 597 - Transfers Out to Post Closure Fund	\$15,000.00
• 597 - Transfers Out to Equipment Reserves	\$10,000.00
• 598 - Salaries & Admin Fees	\$188,000.00
• Total Expenditures	\$555,950.00
508 - Estimated Ending Fund Balance	\$266,990.00

441 – Transfer Station Equipment Reserve

308 - Estimated Beginning Fund Balance \$10,000.00

Revenues

• **397** – Transfer In from Transfer Station Fund \$10,000.00

Expenditures

Total Expenditures \$0.00

508 - Estimated Ending Fund Balance \$20,000.00

442 – Delano Post Closure Reserve Fund

308 - Estimated Beginning Fund Balance \$866,860.00

Revenues

- **360** - Interest \$20,000.00
- **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 **\$836,860.00**

470 – Garbage Fund

308 - Estimated Beginning Fund Balance

\$416,000.00

Revenues

- 343 - Transfer Station Revenue (Salary and Benefit Re-imbursement) **\$120,000.00 (+2000.00)**
- 343 - Garbage Billing Revenue \$198,000.00
- 361 - Interest \$7,200.00

Expenditures

- 537 - Salaries/Benefits \$158,400.00
- 537 - Disposal Fees to Sunrise **\$132,000.00 (+2000.00)**
- 537 - Office Supplies/Repairs \$1,800.00
- 537 - Taxes \$36,000.00
- 537 - Trust Payment to Transfer Station **\$20,800.00 (+300.00)**
- 537 - Alley Maintenance and Repairs \$3,000.00

508 - Estimated Ending Fund Balance

\$389,200.00 (-300.00)

600 – Severance Trust Fund

308 - Estimated Beginning Fund Balance	\$9,763.00
Revenues	
• 361 - Interest	\$175,00
508 - Estimated Ending Fund Balance	\$9,938.00