



ELECTRIC CITY

# **2021 Preliminary Budget Proposal**

# Report Key

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**308** - Beginning Fund Balance: Is the “projected” balance of each fund after all revenues and expenses have been calculated through the end of 2021.

**508** - Ending Fund Balance: Is the estimated balance of each fund if all revenues and expenses were allocated for 2021 + 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.

2017-2019  
Actuals

5 YEAR BUDGET COMPARISON

2020  
Year to Date

2020 Approved  
Budget

2021 Proposed  
Budget

City Of Electric City  
MCAG #: 0302

001 Current Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 00 01 Estimated Beginning Balance	1,618,009.34	1,731,138.92	1,841,807.67	1,573,308.72	1,490,000.00	1,333,908.00	
<b>308 Beginning Balances</b>	<b>1,618,009.34</b>	<b>1,731,138.92</b>	<b>1,841,807.67</b>	<b>1,573,308.72</b>	<b>1,490,000.00</b>	<b>1,333,908.00</b>	
311 10 00 00 General Property Taxes	137,924.79	148,128.44	140,739.27	136,910.95	139,500.00	136,000.00	
313 11 00 00 Sales Tax	58,506.75	91,072.73	73,029.37	68,668.50	63,000.00	65,000.00	
313 15 00 00 Special Purpose Tax	0.00	0.00	0.00	23,128.17	0.00	25,000.00	
316 40 00 00 Water Utility Tax	14,641.23	15,040.43	15,822.09	14,064.14	14,500.00	15,000.00	
316 41 00 00 Electric/P.U.D. Tax	38,131.37	37,066.25	38,673.14	39,980.02	37,000.00	38,000.00	
316 44 00 00 Sewage Utility Tax	11,610.39	13,730.71	13,777.49	11,410.82	12,000.00	12,000.00	
316 47 00 00 Telephone Tax	10,202.07	10,127.74	8,651.34	8,138.73	10,000.00	9,000.00	
316 81 00 00 Gambling Excise Tax	7,325.12	7,043.41	5,923.88	1,187.24	6,000.00	1,500.00	
317 20 00 00 Leasehold Excise Tax	294.21	294.04	3,601.42	3,644.86	300.00	3,500.00	
<b>310 Taxes</b>	<b>278,635.93</b>	<b>322,503.75</b>	<b>300,218.00</b>	<b>307,133.43</b>	<b>282,300.00</b>	<b>305,000.00</b>	
321 90 00 00 Business License Late Fee	0.00	0.00	0.00	10.00	0.00	0.00	
321 91 00 00 Franchise Fees	0.00	0.00	337.17	0.00	300.00	300.00	
321 99 00 00 Business License	2,190.00	2,240.00	2,160.00	1,800.00	2,000.00	2,000.00	
322 10 00 00 Building Permits	6,858.35	8,109.05	3,190.90	4,851.05	4,000.00	4,000.00	
322 30 00 00 Animal License	1,008.00	2,968.00	2,474.00	1,279.00	1,300.00	1,300.00	
322 90 00 00 Non-Business Licenses And Permits	60.00	120.00	90.00	0.00	60.00	50.00	
<b>320 Licenses &amp; Permits</b>	<b>10,116.35</b>	<b>13,437.05</b>	<b>8,252.07</b>	<b>7,940.05</b>	<b>7,660.00</b>	<b>7,650.00</b>	
333 11 00 00 Federal Indirect Grant From The	0.00	0.00	0.00	42,966.53	0.00	0.00	
334 04 20 00 State Direct/Indirect Grant From	0.00	4,435.97	564.03	0.00	0.00	0.00	
335 00 91 00 P.U.D. Privilege Tax	5,068.21	5,843.12	5,581.25	0.00	5,300.00	5,300.00	
336 00 98 00 State/Washington City Assist.	33,675.78	36,429.17	31,796.64	20,040.15	33,000.00	20,000.00	
336 01 29 00 Limited Jurisd Courts	40.00	36.00	27.00	1,408.42	36.00	1,200.00	
336 06 21 00 Criminal Justice Funding-Pop.	1,000.00	1,000.00	1,009.00	1,036.00	1,000.00	1,000.00	
336 06 25 00 Criminal Justice Contract Serv	1,762.95	1,824.68	1,903.09	1,982.29	1,800.00	1,800.00	
336 06 26 00 Criminal Justice Special Prog.	1,036.44	1,069.03	1,110.84	1,154.83	1,000.00	1,000.00	
336 06 41 00 DUI Cities	153.06	150.78	143.52	149.71	150.00	150.00	
336 06 42 00 Marijuana Excise Tax Distribution	242.80	1,569.41	1,197.34	884.02	1,200.00	900.00	
336 06 94 00 Liquor Excise Tax	4,868.34	5,156.38	5,631.50	6,492.16	5,000.00	6,000.00	
336 06 95 00 Liquor Board Profits	8,527.28	8,451.64	8,396.28	6,200.92	8,000.00	6,000.00	
<b>330 State Generated Revenues</b>	<b>56,374.86</b>	<b>65,966.18</b>	<b>57,360.49</b>	<b>82,315.03</b>	<b>56,486.00</b>	<b>43,350.00</b>	

# 001 – Current Expense Fund (Revenues)

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308 – Estimated Beginning Fund Balance \$1,333,908.00

Revenues	
311-317 – Revenues from Taxes	\$305,000.00
321-322 – Revenues from Permits	\$7,650.00
331-336 – Revenues from State	\$43,350.00
341-345 – Revenues from Services	\$82,750.00
353-354 – Revenues from Fines	\$300.00
361-369 – Revenues from Interest	\$9,215.00
389 – Non-Revenues (pass throughs)	\$1,538.00
<b>TOTAL REVENUES</b>	<b>\$449,803.00</b>

# 001 – Current Expense Fund (Expenditures)

Expenditures	
511 – Legislative Salaries & expenses	\$3,800.00
512 – Court Costs	\$1,200.00
511-518 – Finance Salaries & expenses	\$124,500.00
515 – Legal Services	\$28,000.00
518 – Central Services (City Hall salaries, insurance, administration, maintenance)	\$31,800.00
514 – Misc. Government Services	\$1,500.00
521-589 – Law Enforcement (Police/Insurance)	\$156,100.00
522 – Fire Control	\$24,846.00
538-539 – Taxes/other	\$23,950.00
553 – Weed Control (salary & supplies)	\$6,000.00
569 – Aging & Adult Services (Senior Meals)	\$3,500.00
558-559 – Planning & Community Development	\$24,100.00
566-573 – Holiday Décor/Other	\$1,030.00
576 – Park Maintenance & Utilities	\$1,850.00
586-589 – Non-Expenditures (pass throughs)	\$2,165.00
597 – Interfund Transfers to Funds 103, 304 & 306	\$43,425.39
TOTAL EXPENDITURES	\$477,766.39
TOTAL REVENUES	\$449,803.00
<b>508 – ESTIMATED ENDING FUND BALANCE</b>	<b>\$1,305,944.61</b>

# 010 – Office Equipment Reserve Fund

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**308** – Estimated Beginning Fund Balance      \$18,978.00

## Revenues

**361** – Interest payments      \$150.00

## Expenditures

**511** – Legislative Services      \$2,500.00

**514** – Finance Services      \$2,500.00

**518** – Central Services      \$1,500.00

**508** – Estimated Ending Fund Balance      \$12,628.00

# 021 – Fire Department Fund

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**308** – Estimated Beginning Fund Balance      \$175,987.00

## Revenues

**342** – Fire Protection      \$5,000.00

**361-369** – Interest & other revenue      \$250.00

## Expenditures

**522** – Salaries, benefits & stipends      \$9,500.00

**522** – Miscellaneous expenditures      \$26,000.00

**508** – Estimated Ending Fund Balance      \$145,737.00

# 031 – Coulee Playland Park Capital Facility Fund

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308 – Estimated Beginning Fund Balance      \$21,600.00

## Revenues

361-362 – Lease & interest payments      \$7,600.00

## Expenditures

576 – Capital improvements      \$9,500.00

508 – Estimated Ending Fund Balance      \$19,700.00



# 032 – Municipal Park Fund

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308 – Estimated Beginning Fund Balance      \$117,118.00

## Revenues

361 – Interest payments & donations      \$750.000

## Expenditures

576 – Park costs (maintenance & sprinklers)      \$7,500.00

508 – Estimated Ending Fund Balance      \$112,868.00

# 101 – City Street Fund (Revenues)

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308 – Estimated Beginning Fund Balance      \$293,000.00

<b>Revenues</b>	
336-337 – Revenues from Taxes	\$45,300.00
341-343 – Revenues from Services	\$150.00
361-369 – Revenues from Interest	\$2,000.00
<b>TOTAL REVENUES</b>	<b>\$340,450.00</b>

# 101 – City Street Fund (Expenditures)

Expenditures	
539 – Mosquito Control	\$1,000.00
542 – Salaries/Benefits, roadway maintenance	\$111,000.00
542 – Roadway Maintenance (including salaries & benefits)	\$5,000.00
542 – Street Lights	\$12,000.00
542 – Traffic Control	\$4,500.00
542 – Salaries/Benefits, snow removal	\$20,000.00
542 – Salaries/Benefits, street cleaning	\$3,300.00
542 – Roadside (weed control)	\$1,000.00
542 – Administration	\$2,500.00
542 – Insurance	\$2,500.00
542 – Training	\$1,500.00
542 – Drywell	\$14,000.00
TOTAL EXPENDITURES	\$178,300.00
TOTAL REVENUES	\$338,450.00
508 – ESTIMATED ENDING FUND BALANCE	\$160,150.00

# 103 – Street Equipment Reserve Fund

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308 – Estimated Beginning Fund Balance \$52,093.64

## Revenues

361 – Interest payments \$250.00

397 – Interfund Transfers from Fund 001 \$54,606.43

## Expenditures

594 – Capital Expenditures \$10,000.00

508 – Estimated Ending Fund Balance \$96,950.07

# 110 – Transportation Benefit District Fund

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308 – Estimated Beginning Fund Balance \$40,000.00

## Revenues

317 – Vehicle Fee Taxes \$17,000.00

## Expenditures

542 – Street Maintenance \$5,000.00

597 – Interfund Transfer to Fund 103 \$20,000.00

508 – Estimated Ending Fund Balance \$32,000.00

# 112 – Hotel/Motel Tax Fund

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308 – Estimated Beginning Fund Balance      \$180,000.00

## Revenues

313 – Hotel/Motel Taxes      \$80,000.00

361 – Interest payments      \$2,000.00

## Expenditures

557 – Tourism grants to agencies      \$104,000.00

508 – Estimated Ending Fund Balance      \$158,000.00

# 301 – RCO Grant Ice Age Park

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308 – Estimated Beginning Fund Balance      \$257,275.00

## Revenues

334 – RCO Grant      \$229,775.64

## Expenditures

594 – Capital Expenditures      \$487,050.64

508 – Estimated Ending Fund Balance      \$0.00

# 302 – FEMA Street Repair Fund

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308 – Estimated Beginning Fund Balance      \$14,306.43

## Revenues

331 – Grant payments      \$0.00

## Expenditures

597 – Interfund transfer to Fund 103      \$14,306.43

508 – Estimated Ending Fund Balance      \$0.00



# 304 – TIB Grant Western & Grand Avenue

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308 – Estimated Beginning Fund Balance \$38,240.21

## Revenues

397 – Interfund Transfer from Fund 001 \$20,000.00

## Expenditures

595 – Matching Fund Construction Costs \$58,240.21

508 – Estimated Ending Fund Balance \$0.00

# 305 – WSDOT Pedestrian Pathway Grant

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308 – Estimated Beginning Fund Balance \$35,390.00

## Revenues

334 – WSDOT Pathway Grant \$95,000.00

## Expenditures

595 – WSDOT Pathway Grant \$95,000.00

595 – WSDOT Pathway 5% matching funds \$5,000.00

508 – Estimated Ending Fund Balance \$30,390.00

# 306 – TIB Grant

## Coulee Blvd & Western Ave

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308 – Estimated Beginning Fund Balance      -\$3,425.39

### Revenues

397 – Interfund Transfer from Fund 001      \$3,425.39

### Expenditures

595 – Matching Fund Construction Costs      \$3,425.39

508 – Estimated Ending Fund Balance      \$0.00

# 307 – Municipal Capital Improvement Fund (REET1 & REET2)

**308** – Estimated Beginning Fund Balance      \$35,609.00

<b>Revenues</b>	
<b>318</b> – Revenues from Taxes	\$20,000.00
<b>361</b> – Interest payments	\$500.00
<b>Expenditures</b>	
No expenditures	\$0.00
<b>508</b> – Estimated Ending Fund Balance	<b>\$56,109.00</b>

# 308 – TIB Grant Complete Streets

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308 – Estimated Beginning Fund Balance      \$295,735.33

Revenues	
No additional revenue	\$0.00
Expenditures	
595 – Construction Costs	\$295,735.33
508 – Estimated Ending Fund Balance	\$0.00

# 400 – Water/Sewer Fund (Revenues)

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308 – Estimated Beginning Fund Balance \$495,000.00

<b>Revenues</b>	
343 – Revenues from Fire Hydrants	\$4,745.00
343 – Revenues from Services	\$688,975.00
361-369 – Revenues from Interest	\$5,150.00
<b>TOTAL REVENUES</b>	<b>\$698,870.00</b>

# 400 – Water/Sewer Fund (Expenditures)

Expenditures	
534 – M & I Water (water purchased for Sunbanks) & utility tax expense	\$19,800.00
535 – Sewer tax	\$14,000.00
535 – Sewer service (paid to Grand Coulee)	\$125,000.00
538 – Training	\$4,000.00
538 – Water/Sewer supply bid	\$15,000.00
538 – Salaries & benefits, water & sewer	\$80,500.00
538 – Salaries & benefits, ATP/WDS	\$53,000.00
538 – Equipment supplies, services & charges (water/sewer)	\$57,200.00
538 – Equipment supplies, services & charges (ATP/WDS)	\$57,500.00
538 – PUD service	\$32,500.00
538 – Insurance	\$9,500.00
594 – Loan payment & capital expenditures	\$131,572.00
TOTAL EXPENDITURES	\$477,766.39
TOTAL REVENUES	\$698,870.00
<b>508 – ESTIMATED ENDING FUND BALANCE</b>	<b>\$594,298.00</b>

# 401 – Water/Sewer Capital Facilities Fund

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**308** – Estimated Beginning Fund Balance      \$157,465.00

## Revenues

361 – Interest payments      \$950.00

## Expenditures

No expenditures      0.00

**508** – Estimated Ending Fund Balance      \$158,415.00



# 440 – Transfer Station Fund

308 – Estimated Beginning Fund Balance \$350,000.00

Revenues	
343 – Charges for service (gate receipts/Trust)	\$556,560.00
369-389 – Miscellaneous revenues	\$2,010.00
Expenditures	
537 – General operating expenses	\$27,800.00
537 – Fuel	\$20,000.00
537 – Waste disposal (Grant County)	\$177,000.00
537 – Repairs & maintenance (Vehicles/Facility)	\$30,000.00
537 - Miscellaneous	\$2,000.00
537 – Taxes	\$28,000.00
537 – Insurance	\$14,000.00
537 – Administration Fees	\$57,000.00
537 – Salaries & Benefits	\$157,000.00
589-592 – Loans (post closure & Transfer Station)	\$124,915.00
597 – Transfers out to Funds 441, 442, & 600	\$35,000.00
Total Expenditures	\$672,715.00
Total Revenues	\$558,570.00
<b>508 – ESTIMATED ENDING FUND BALANCE</b>	<b>\$235,855.00</b>

# 441 – Delano Equipment Reserve Fund

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308 – Estimated Beginning Fund Balance      \$20,000.00

## Revenues

397 – Interfund transfer from Fund 440      \$20,000.00

## Expenditures

No Expenditures      \$0.00

508 – Estimated Ending Fund Balance      \$40,000.00

# 442 – Post Closure Reserve Fund

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308 – Estimated Beginning Fund Balance \$875,067.00

## Revenues

361 – Interest payments \$5,500.00

397 – Interfund transfer from Fund 440 \$15,000.00

## Expenditures

537 – Professional services \$50,000.00

508 – Estimated Ending Fund Balance \$895,567.00

# 470 – Garbage Fund

308 – Estimated Beginning Fund Balance \$425,000.00

Revenues	
343 – Intergovt Rev – Transfer Station	\$120,000.00
343 – Garbage Billing Revenue	\$198,000.00
361 – Interest payment	\$2,500.00
Expenditures	
537 – Salaries/Benefits	\$152,100.00
537 – Disposal fees to Sunrise	\$130,000.00
537 – Supplies & repairs	\$1,500.00
537 – Taxes	\$36,000.00
537 – Trust payment to Transfer Station	\$20,900.00
537 – Alley maintenance & repairs	\$2,000.00
<b>508 – Estimated Ending Fund Balance</b>	<b>\$403,000.00</b>

# 600 – Garbage Fund

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308 – Estimated Beginning Fund Balance \$9,815.69

## Revenues

397 – Interfund transfer from Fund 440 \$10,000.00

361 – Interest payment \$100.00

## Expenditures

No expenditures \$0.00

508 – Estimated Ending Fund Balance \$19,915.69