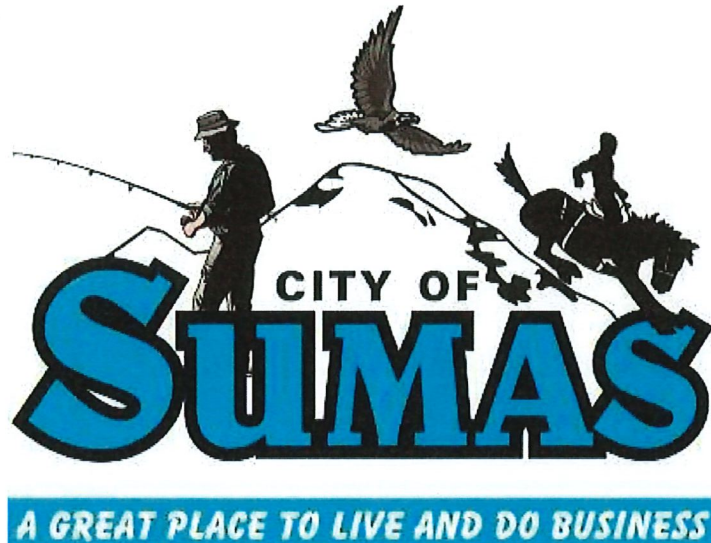


City of Sumas

2026 Adopted Annual Budget



Fiscal Year 2026

City of Sumas, Washington
Prepared by: Mollie Bost, Finance Director

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2026 Adopted Annual Budget

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City of Sumas

2026 Directory of Officials

Elected Officials:

Mayor:	Bruce Bosch	Term Expires 12/31/2029
Council Position 1:	Todd Daniels	Term Expires 12/31/2029
Council Position 2:	Richard Postma	Term Expires 12/31/2029
Council Position 3:	Jessica Koehler	Term Expires 12/31/2027
Council Position 4:	Joshua Clawson	Term Expires 12/31/2029
Council Position 5:	Jesse Clawson	Term Expires 12/31/2027

Administration:

City Clerk:	Michelle Quinn
Finance Director:	Mollie Bost
Police Chief:	Daniel DeBruin
Public Works Director:	Sunny Aulakh

Contracted Employees:

City Attorney:	Jim Wright
City Planner:	Carson Cortez & Rollin Harper
Municipal Court Judge:	Thomas Lyden

Contact Info:	Sumas City Hall 433 Cherry Street/PO Box 9 Sumas, WA 98295	Phone: 360-988-5711 Fax: 360-988-8855 www.cityofsumas.com
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City of Sumas

2026 Mayoral Appointments

Mayor Pro-Tem

Richard Postma

Planning Commission

Joshua Clawson

Council Committees

1. Public Works (Utilities/Permits/Appeals)

Todd Daniels

Richard Postma

2. Parks/Public Properties

Joshua Clawson

Jessica Koehler

3. Finance

Richard Postma

Todd Daniels

4. Economic Development/Commerce/Tourism

Jessica Koehler

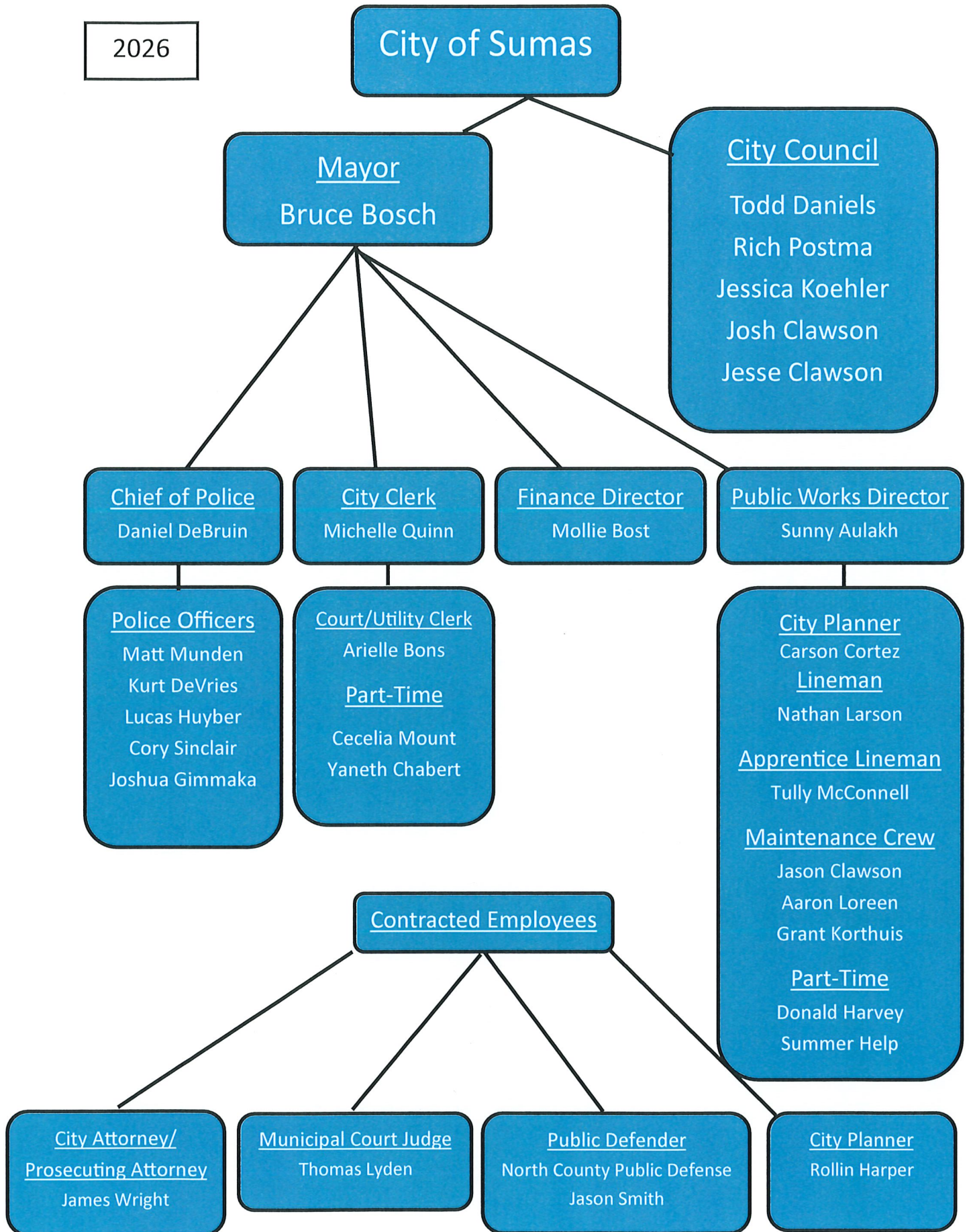
Jesse Clawson

5. Flood/River

Joshua Clawson

Jesse Clawson

2026



ORDINANCE NO. 1828

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, ADOPTING THE BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026

WHEREAS, the City of Sumas, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses of government of the City for the fiscal year ending December 31, 2025; and

WHEREAS, a notice was published that the City Council would meet on November 10, 2025 and November 24, 2025 at 7 pm, in the council chambers of City Hall for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of the City an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the City Council did hold public hearings at that time and place and did then consider the matter of the proposed budget for the fiscal year 2026; and

WHEREAS, the proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City for the purposes set forth in the budget, and the estimated expenditures set forth in the budget being all necessary to carry on the government of the City for the fiscal year 2026 and being sufficient to meet the various needs of the City during that period;

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

SECTION 1. The budget for the City of Sumas, Washington for the year 2025 is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document “2026 Adopted Annual Budget”, copies of which are on file in the office of the City Clerk.

SECTION 2. Estimated resources, including fund balances for each separate fund of the City of Sumas, for the year 2026 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2026.

FUND	2026 Estimated Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Estimated Ending Balance
001 General Fund	\$2,110,697	\$2,216,102	\$2,519,900	\$1,806,900
101 Street	\$807,657	\$311,214	\$964,657	\$154,214
103 Cemetery	\$63,124	\$38,181	\$37,707	\$63,598
104 Economic Development	\$307,002	\$15,510	\$72	\$322,440
105 Civic Improvement	\$29,681	\$4,800	\$4,008	\$30,473
107 Criminal Justice Lo-Pop	\$7,428	\$3,966	\$2	\$11,391
301 REET 1	\$374,717	\$25,000	\$186	\$399,531
302 REET 2	\$478,150	\$24,500	\$149	\$502,501
401 Water-Sewer	\$259,652	\$2,083,217	\$1,972,857	\$370,013
403 Water-Sewer Hookups	\$735,924	\$250,382	\$481,117	\$505,188
410 Storm Sewer	\$382,075	\$581,817	\$936,559	\$27,332
411 Light	\$1,712,642	\$3,250,763	\$3,201,513	\$1,761,891
412 Light Deposits	\$39,445	\$13,000	\$16,500	\$35,945
Totals:	\$7,308,195	\$8,818,452	\$10,135,228	\$5,991,419
Total Budget Revenues & Expenditures	\$16,126,647		\$16,126,647	

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. Effective Date. This ordinance shall be in full force and take effect five days after its publication.

PASSED BY THE CITY COUNCIL OF THE CITY OF SUMAS, WASHINGTON, AND APPROVED BY THE MAYOR OF THE CITY OF SUMAS THIS 24th DAY OF November 2025.

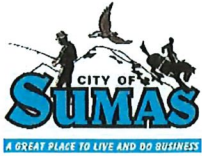

 Bruce Bosch, Mayor

Attest:


 Michelle Quinn, City Clerk

Approved as to form:


 Jim Wright, City Attorney



2026 Final Budget

Summary of City Services

The City of Sumas was incorporated in 1891 and operates under the laws of the state of Washington applicable to a non-charter code city operating under the mayor-council plan of government. The City is a general-purpose local government and provides public safety, street improvements, parks and recreation, building inspection, municipal court, cemetery, and general administrative services. In addition, the City owns and operates public utilities for water, sewer, storm-sewer, and electric.

Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund (001)

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund. The general fund covers law enforcement, legal, administrative, finance, planning and development, parks and other miscellaneous categories. The major revenue sources include taxes, fees, grants, licenses, and permits, with the largest being property taxes.

Special Revenue Funds (101-107)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. The City's special revenues funds include Street, Cemetery, Economic Development, Civic Improvement, and Criminal Justice Lo-Pop. The Street and Cemetery fund share a small portion of the property tax as its primary revenue source, whereas the other funds are primarily funded by state-shared taxes and revenues.

Capital Projects Funds (301-302)

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. These funds include the REET 1, and REET 2 funds, which are funded through the sales of real estate.

PROPRIETARY FUND TYPES:

Enterprise Funds (401-412)

These funds account for operations that provide goods or services to the general public and are supported largely through user charges (utility rates). These funds account for City owned utilities of water, sewer, storm sewer and electric.

FIDUCIARY FUND TYPES:

Custodial Funds (631-634)

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity. *The City is not required to budget for fiduciary funds.*

Basis of Accounting

Financial statements are prepared using the cash basis of accounting. Revenues are recognized when cash is received, and expenditures are recognized when paid. In accordance with state law, the City also recognizes expenditures paid during twenty days after the fiscal year's close for claims incurred during the previous period.

Budget

The City budgets at the fund level. The budget constitutes the legal authority for expenditures at that level. Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditure of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

Annual appropriations for these funds lapse at the fiscal year end.

The budget for 2026 is as follows:

FUND	2026 Estimated Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Estimated Ending Balance
001 General Fund	\$2,110,697	\$2,216,102	\$2,519,900	\$1,806,900
101 Street	\$807,657	\$311,214	\$964,657	\$154,214
103 Cemetery	\$63,124	\$38,181	\$37,707	\$63,598
104 Economic Development	\$307,002	\$15,510	\$72	\$322,440
105 Civic Improvement	\$29,681	\$4,800	\$4,008	\$30,473
107 Criminal Justice Lo-Pop	\$7,428	\$3,966	\$2	\$11,391
301 REET 1	\$374,717	\$25,000	\$186	\$399,531
302 REET 2	\$478,150	\$24,500	\$149	\$502,501
401 Water-Sewer	\$259,652	\$2,083,217	\$1,972,857	\$370,013
403 Water-Sewer Hookups	\$735,924	\$250,382	\$481,117	\$505,188
410 Storm Sewer	\$382,075	\$581,817	\$936,559	\$27,332
411 Light	\$1,712,642	\$3,250,763	\$3,201,513	\$1,761,891
412 Light Deposits	\$39,445	\$13,000	\$16,500	\$35,945
Totals:	\$7,308,195	\$8,818,452	\$10,135,228	\$5,991,419
Total Budget Revenues & Expenditures	\$16,126,647		\$16,126,647	

Employees, Salaries & Benefits

The City employs 16 Full-Time employees and 9 Part-Time or Seasonal employees. To retain qualified, professional, and dedicated employees, the City offers competitive salary and benefit packages and evaluates for necessary Cost of Living Adjustments (COLA) needed on an annual basis. **The COLA increase for 2026 is 2.8%.**

Overtime

Overtime hours are worked only upon approval by a Department Head and only for work that is necessary or in response to an emergency situation. Police Officers may work overtime shifts under the Operation Stonegarden cooperative agreement. Stonegarden overtime is reimbursable to the City under sub-contract with Whatcom County Sheriff's Office.

Retirement

Substantially all full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS).

Public Employees' Retirement System (PERS), or
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

Medical/Dental/Vision

The City of Sumas is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). The City pays 100% of the premium charges for Medical, Dental, and Vision for employees and their qualifying spouse and dependents. The City also contributes \$50/month per employee towards an optional Aflac Insurance Plan of the employee's choice.

Medical insurance rate increases for 2026 are between 8.7% to 11.6%. Dental insurance rate increases for 2026 are 4.3% to 7.6% and Vision rates will not increase in 2026.

Property and Liability Insurance

The City of Sumas is a member of the Washington Cities Insurance Authority (WCIA) which provides liability, property, and auto insurance coverage. Insurance rate increases for 2026 are between 1%-4.6%.

Questions

If you have questions about the City's budget, budget process, or budget document, please reach out to Mollie Bost, Finance Director, at mbost@cityofsumas.com or 360-988-5711.

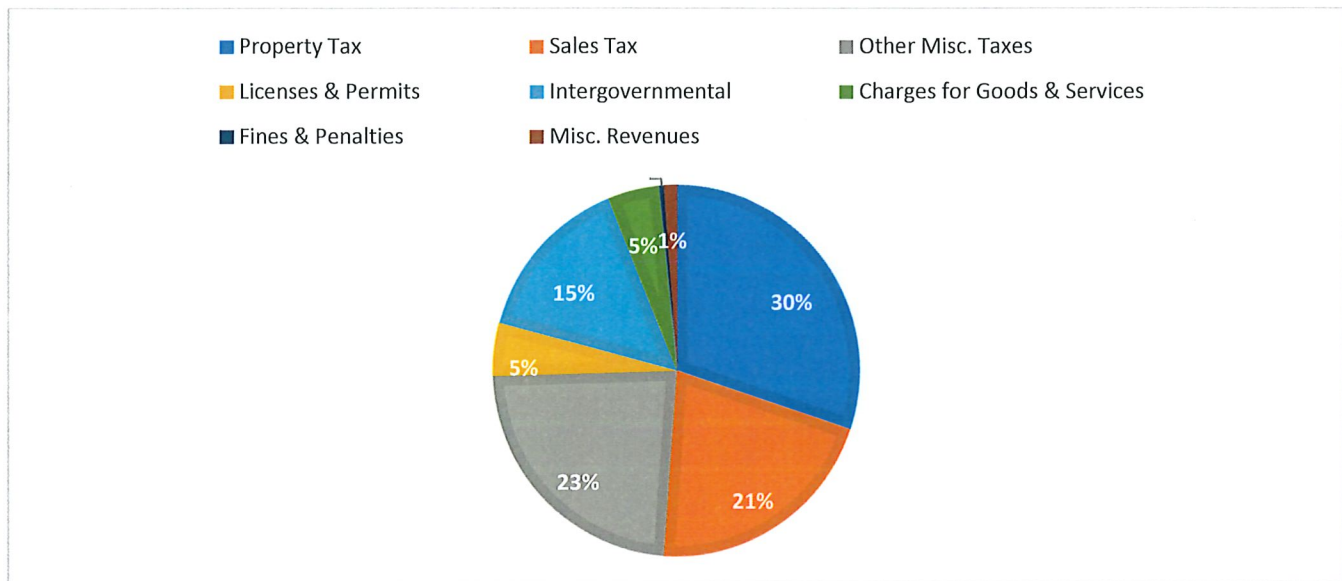
Governmental Funds

General Fund (001):

The General Fund (also known as the Current Expense Fund) is the primary operating fund of the government. This fund was established in 1892, and accounts for all financial resources except those required or elected to be accounted for in another fund.

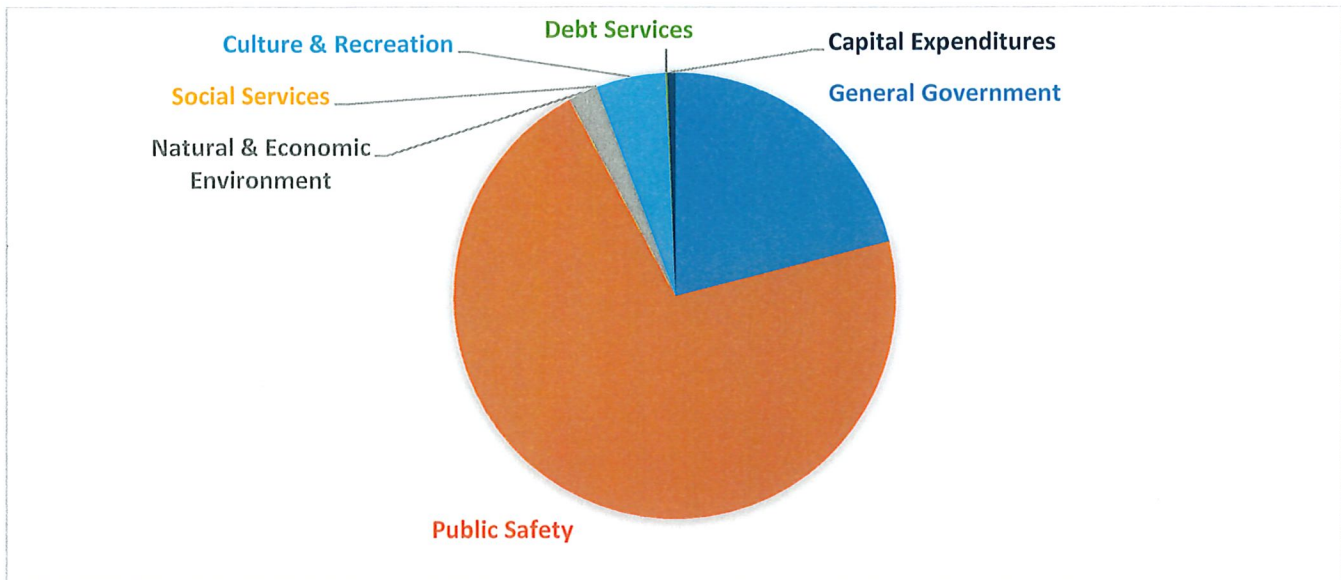
2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$2,110,697	\$2,216,102	\$2,519,900	\$1,806,900

2026 General Fund Revenue Sources



- Taxes:
 - Property Tax – 89% of property tax received by the City is allocated to the general fund
 - Sales Tax
 - Other Taxes – Public Safety/ EMS Tax, Natural Gas Tax, CJ Sales Tax, Utility Excise Tax & Franchise Fees
- Licenses & Permits – Business Licenses, Animal License, Concealed Carry Permits, Building Permits, & Golf Cart Registrations
- Intergovernmental – FEMA & State Military Grants, Stonegarden Grant, & Other Misc. Grants
- Charges for Goods & Services - Fingerprinting, Passports, Facility Use (Rental Fees), Planning & Development Fees, Recovered Probation & Jail Costs
- Fines & Penalties – Traffic infractions, criminal traffic fines and DUI violations
- Other Miscellaneous Revenues – Equipment Rentals, Bank Interest, NSF Fees

2026 General Fund Expenditures



- General Government – Legislative, Judicial, Executive, Administrative, Attorney Fees, Central Supplies & Maintenance
- Public Safety – Police Department, EMS & Jail Fees, Fire District Agreement, Building Inspection, and Emergency/ Disaster Preparedness
- Natural & Economic Environment – Animal Control, Planning & Development Services
- Social Services – 2% Substance Abuse Treatment
- Culture & Recreation – Library, Senior/Community Center, Parks, Holiday/ Festive Events
- Debt Services – Police Department Axon Subscription
- Capital Expenditures – Patrol Car Replacement, Parks Capital Expenditures, General Government Capital Expense

General Fund – 2026 Budget Requests

- Public Safety
 - Police Department
 - Handheld Radar (\$700)
 - Body Armor Replacement (\$2,800)
 - Duty Handgun Replacement (\$750)
 - Defensive Tactics, Inservice Patrol Tactics Training, and Other Misc. Training (\$4,000)
 - WASPC Conference (\$700)
 - What-Comm Dispatch (\$48,863)
 - Less than Lethal Ammunition (\$600)
 - Evidence Collection Materials (\$300)
 - Drone Maintenance (\$1,000)
 - ARPA Funds – Patrol Car ordered in 2025, expense occurring in 2026
 - Whatcom County Fire Department #14 – Contract Agreement (\$324,000)
- Parks Department
 - 1 Summer Help Position (split w/ street fund) (\$4,869)

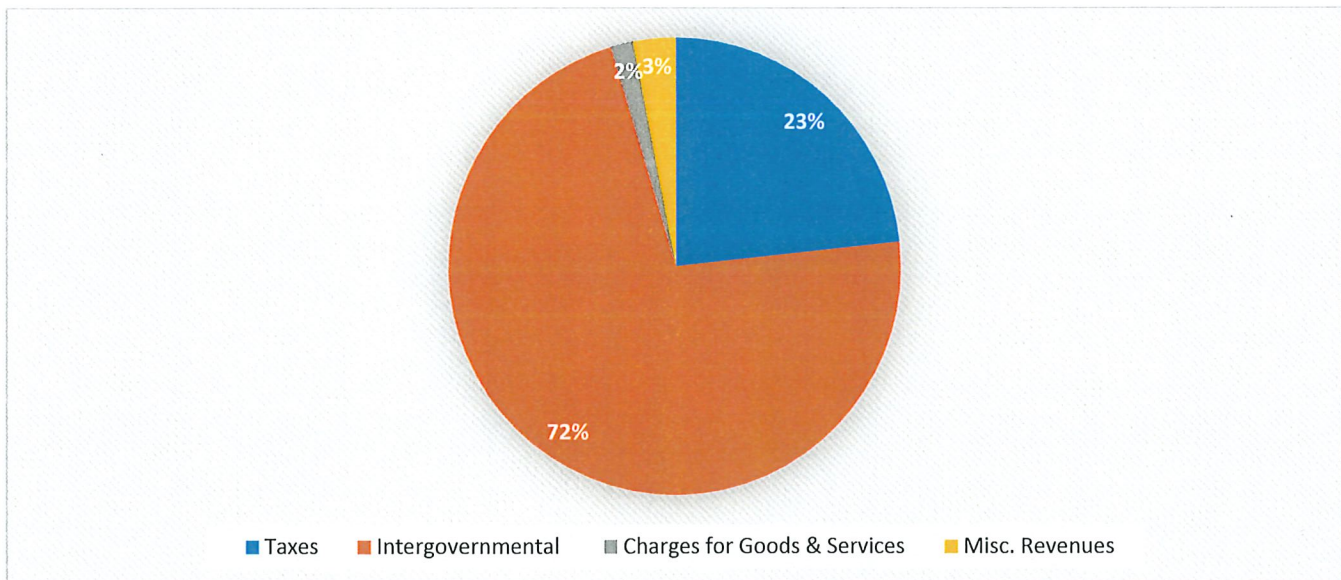
- Planning Department
 - Whatcom County Natural Hazard Mitigation Plan Update (\$25,000) – funding reserved from GMA grant received in 2025.

Street Fund (101):

The Street Fund provides for the ongoing maintenance and operations of the City's street systems, including capital projects. This fund was established in 1892, with the main funding source being property and other miscellaneous taxes. However, in 2026 the City is continuing its flood recovery, therefore much of the funds are expected to come from FEMA and State grants.

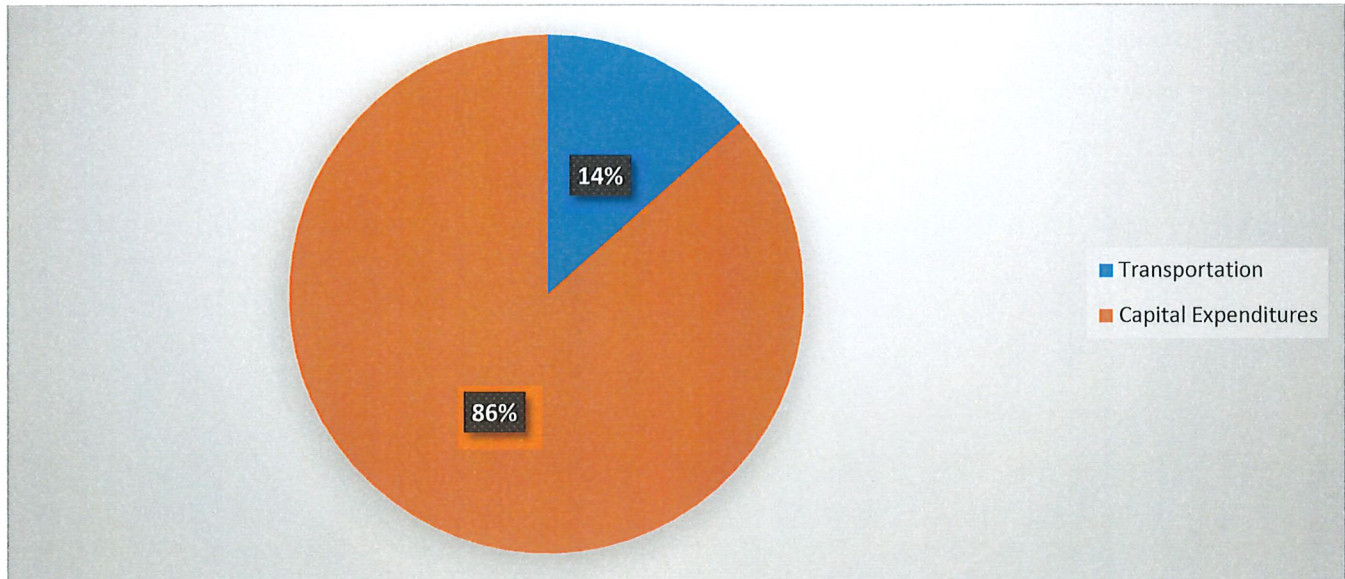
2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$807,657	\$311,214	\$964,657	\$154,214

2026 Street Fund Revenue Sources



- Taxes
 - Property Tax – 7% of property tax received by the City is allocated to the general fund
 - Local 1% Fuel Tax
- Intergovernmental – FEMA, State Grants & State-shared motor vehicle tax
- Charges for Goods & Services – Misc. street maintenance/ repairs
- Misc. Revenues – Bank Interest

2026 Street Fund Expenditures



- Transportation – Insurance & Bonds, Street Lighting, Equipment Maintenance, Materials & Supplies, Street Maintenance & Repairs, Sidewalk Maintenance & Repairs, Traffic Control Devices, and Street Sweeping.
- Capital Expenditures – Storm Damage Repairs (Flood Recovery), PW Vehicle Replacements, Street & Sidewalk Capital Expenditures

Street Fund – 2026 Budget Request

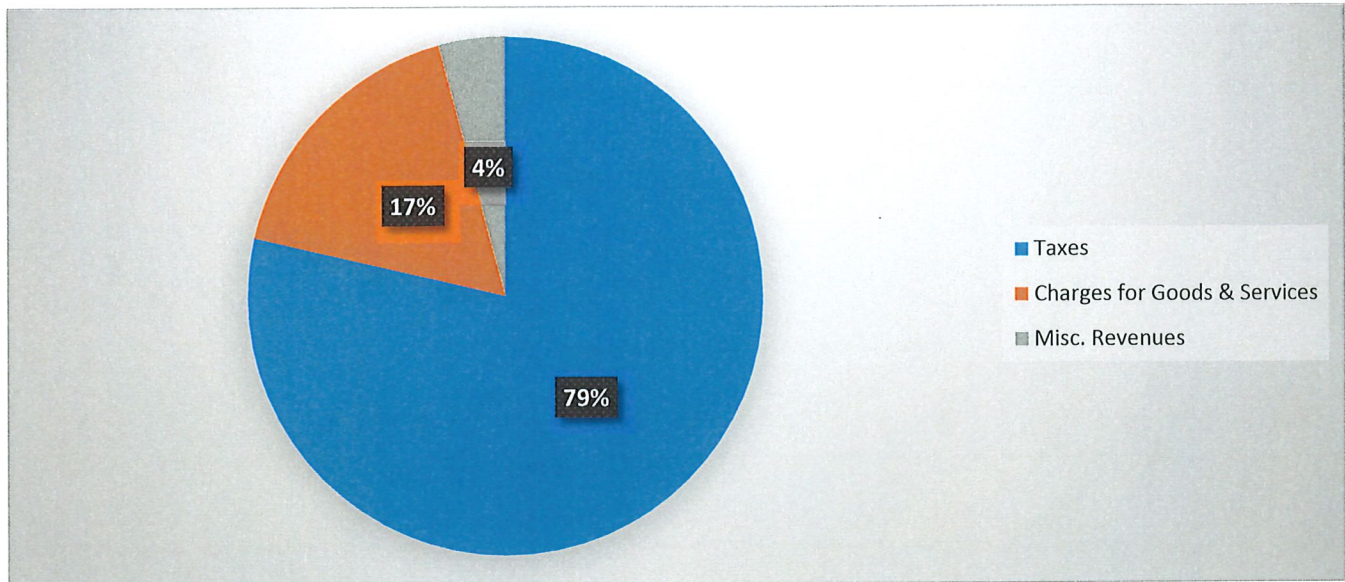
- Street Maintenance – Painting, Pothole and minor repairs (\$31,200)
- Greenhouse 2 (City Laydown yard) Wiring Materials: (\$10,250) *total cost is split with other funds
- FEMA Projects (continuation of, but not limited to): (\$357,210)
 - Hovel Road Culverts (A&E)
 - Multiple Roads (A&E) – Arthurs Way, Victoria Court, Railroad & First Street, Second Street, and Gough Street
 - West Third Street Culverts (A&E)

Cemetery Fund (103):

The Cemetery Fund provides for the Sumas Cemetery located at 9445 Sumas Road, Sumas, Washington. The City of Sumas obtained ownership of the cemetery from the I.O.O.F. Lodge No. 85 in 1971. The Cemetery Fund is used for upkeep and improvement of the property including the care and maintenance of lots and tracts occupied for burial purposes. This fund receives much of its revenue from a small percentage of property tax revenue received by the City.

2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$63,124	\$38,181	\$37,707	\$63,598

2026 Cemetery Revenue Sources



- Taxes
 - Property Tax – 4% of property tax received by the City is allocated to the general fund
- Charges for Goods & Services – Plot Purchase & Maintenance Fees
- Misc. Revenues – Bank Interest & Land Rental

Cemetery Fund – 2026 Budget Requests

- Driveway Repair (\$13,000) – carried over from 2025 project list
- Zero Turn Replacement Mower (\$6,000)
- Seed & Fertilizer (\$4,500)

Economic Development Fund (104):

The Economic Development Fund was established in 2000 after the Washington State Legislature passed House Bill 2260 establishing the Electric Utility Economic Development Revolving Fund program. HB 2260 allowed the City to contribute money from the Light Department to the fund, which then can be used to make loans and/or grants for specific purposes authorized in ESHB 2260. The goal of the fund is to achieve job creation or business retention primarily within the Sumas industrial zone, and secondly within the commercial districts. Currently La Gloria is the only business that is still in repayment of the 10-year loan that the City granted them in 2021.

2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$307,002	\$15,510	\$72	\$322,440

2026 Economic Development Revenue Sources

- Miscellaneous Revenues
 - Loan Interest Payments

- Bank Interest
- Other Increases
 - Loan Repayment

2026 Economic Development Expenditures

- Natural and Economic Environment
 - Bank Fees

Civic Impact Fund (105):

The Civic Impact Fund is used to promote tourism with the City of Sumas. The revenues are received from state-shared taxes.

2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$29,681	\$4,800	\$4,008	\$30,473

2026 Civic Impact Revenue Sources

- Taxes
 - State Shared Transient Rental Tax
- Miscellaneous Revenues
 - Bank Interest

2026 Civic Impact Expenditures

- Natural & Economic Environment
 - Tourism Expenditures
 - Bank Fees

Civic Impact – 2026 Budget Requests

- Sumas Community Days Fireworks Donation (\$3,000)
- Christmas in the Park – Replacement Lights (\$1,000)

Criminal Justice Low-Pop Fund (107):

The Criminal Justice Low-Pop Fund was established in 1990. The City receives state shared revenues, to be used for criminal justice purposes as allowed by Washington State Legislation.

2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$7,428	\$3,966	\$2	\$11,391

2026 Criminal Justice Low-Pop Revenue Sources

- Taxes
 - State Shared: Criminal Justice Lo-Pop & CJ – Special Programs
- Miscellaneous Revenues

- Bank Interest

2026 Criminal Justice Low-Pop Expenditures

- Public Safety
 - Bank Fees

REET 1 Fund (301):

The Real Estate Excise Tax first quarter fund was adopted in 1990 by the City. This fund was created for capital improvements.

2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$374,717	\$25,000	\$186	\$399,531

2026 REET 1 Revenue Sources

- Taxes
 - REET 1 – First Quarter % (Property Sales)
- Miscellaneous Revenues
 - Bank & Investment Interest

2026 REET 1 Expenditures

- General Government
 - Bank Fees
- Capital Expenditures

REET 2 Fund (302):

The Real Estate Excise Tax second quarter fund was established in 2004, with purpose of capital/ local improvements, including those listed in RCW 35.43.040

2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$478,150	\$24,500	\$149	\$502,501

2026 REET 2 Revenue Sources

- Taxes
 - REET 2 – Second Quarter % (Property Sales)
- Miscellaneous Revenues
 - Bank & Investment Interest

2026 REET 2 Expenditures

- General Government
 - Bank Fees
- Capital Expenditures

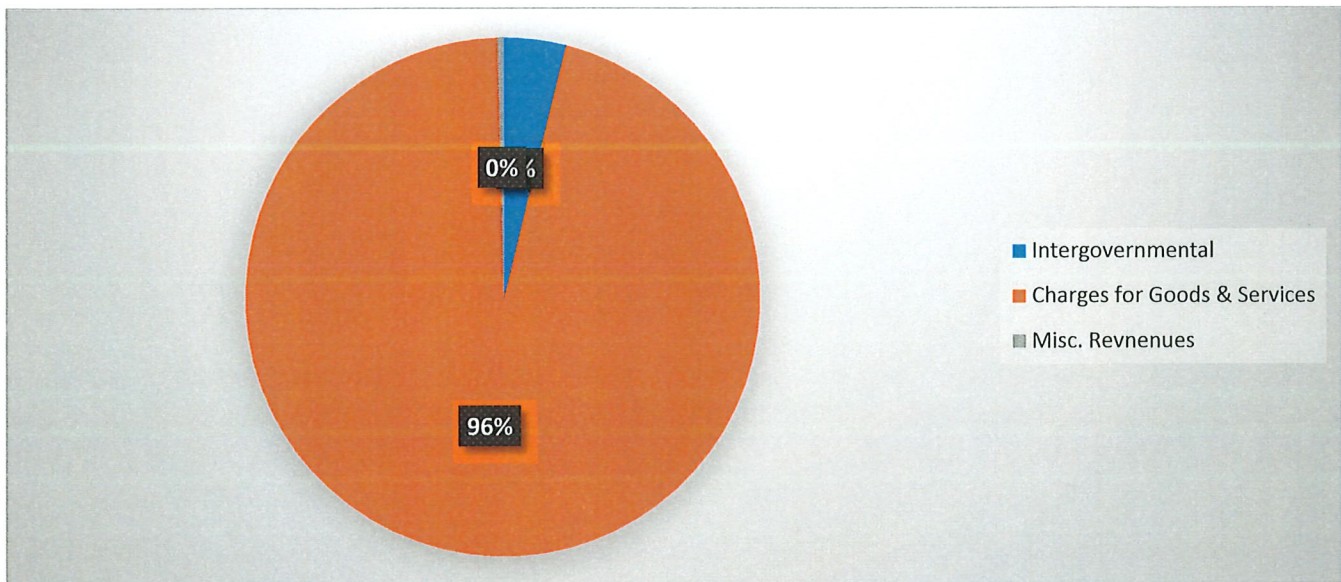
Proprietary Funds

Water-Sewer Fund (401):

The Water-Sewer Fund is used for purposes of operation and maintenance of our water and sewer systems.

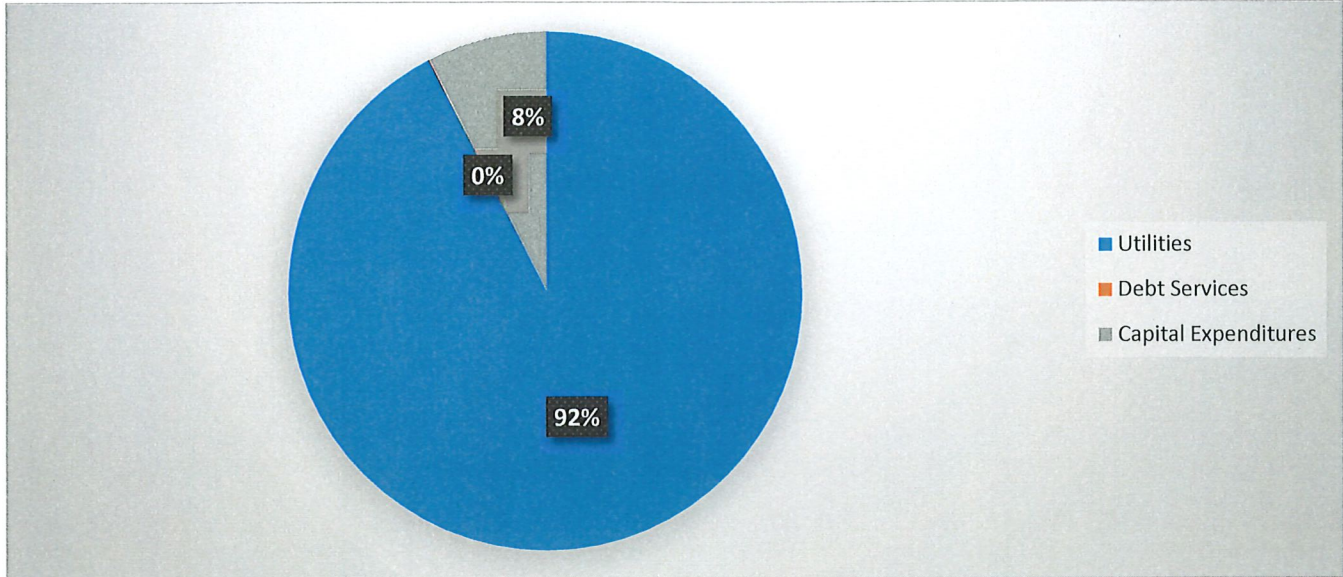
2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$259,652	\$2,083,217	\$1,972,857	\$370,013

2026 Water-Sewer Revenue Sources



- Intergovernmental – FEMA & State Grants
- Charges for Goods & Services – Utility Rates
 - Water Rates - 15% increase, with consumption tiered rates
 - Sewer Rates - 3% increase, with consumption tiered rates.
- Miscellaneous Revenues – Bank Interest

2026 Water-Sewer Expenditures



- Utilities – Salaries & Benefits, Maintenance & Repairs, Equipment Maintenance, Materials & Supplies, Fuel Consumption, Insurance, Utility Taxes, and more
- Debt Services – Invoice Cloud online payment portal
- Capital Expenditures – Flood Recovery

Water-Sewer Fund – 2026 Budget Requests

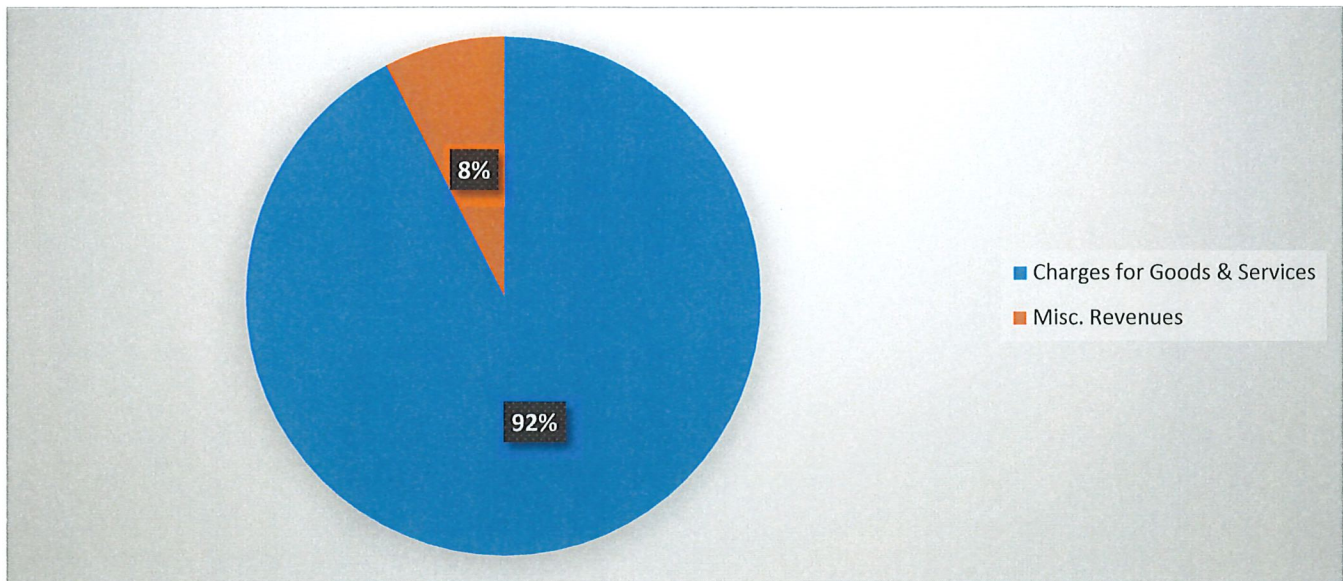
- Engineering – Main Line Tank Repairs (\$77,000) – Council approved in 2025, expenditures to continue in 2026
- Water Tank Sealing (\$10,000)
- Multi-Gas Detector (\$1,000) – total cost split across funds
- Lift Station 3 – Bigger Vault Lid (\$4,500)
- Motorized Hoist for Sewer Pumps (\$4,000)
- FEMA Project – City Well Transmission Line (\$78,000)

Water-Sewer Hookup Fund (403):

The Water-Sewer Hookup Fund was established in 2007 for purposes of capital improvements and expenditures of the Water and Sewer System.

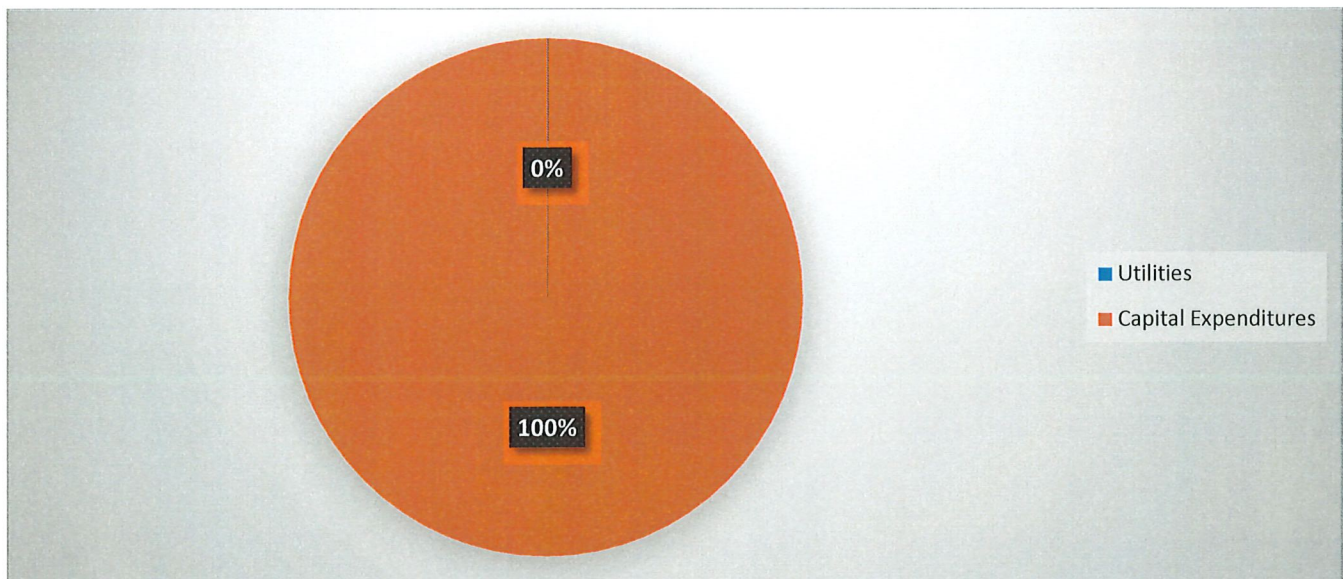
2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$735,924	\$250,382	\$481,117	\$505,188

2026 Water-Sewer Hookup Revenue Sources



- Charges for Goods & Services
 - Water-Sewer Hookup Fees – rate increases for 2026
 - NEW Capital Fees (added to utility bill)
- Misc. Revenues – Investment & Bank Interest

2026 Water-Sewer Hookup Expenditures



- Utilities – Bank Fees
- Capital Expenditures

Water-Sewer Hookup Fund – 2026 Budget Requests

- Water Main Line Re-Construction – Need Estimate (roughly \$350,000)
- New Pumps for Lift State 7 (\$12,000)

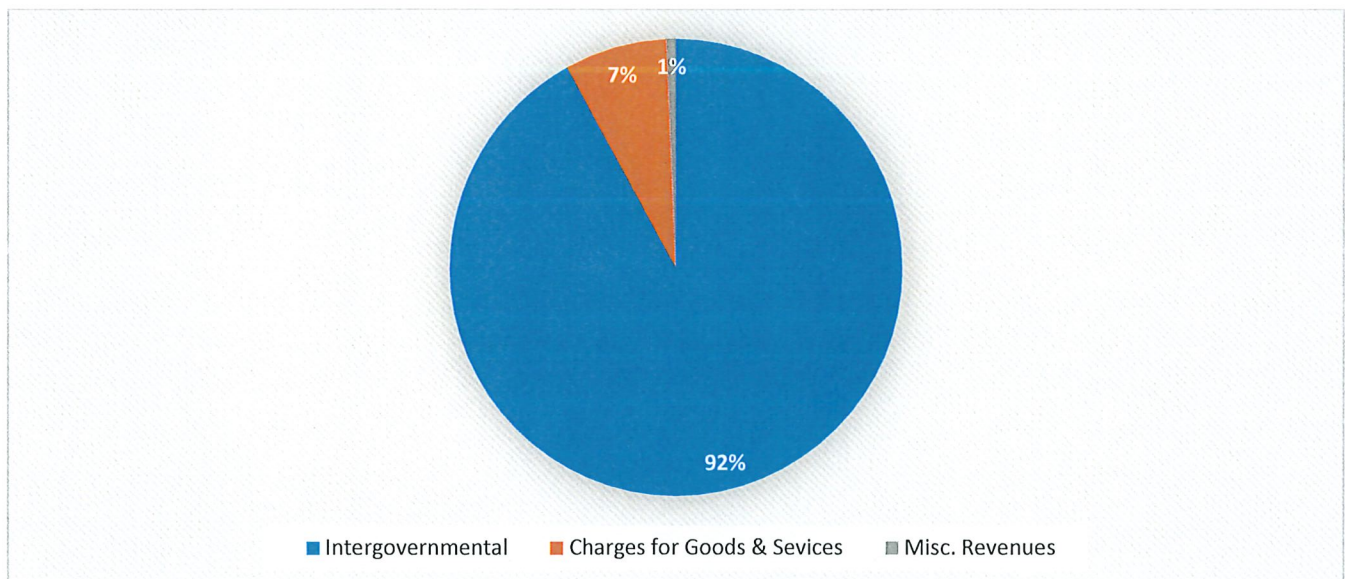
- Engineering – Continuous Disinfection Treatment Plan (\$30,000) – remaining contract amount with Wilson Engineering
- City of Abbotsford – Excess System Contribution Payment Plan (\$80,300 – 2026 payment)
- Greenhouse 2 (City Laydown yard) Wiring Materials: (\$20,500) *total cost is split with other funds

Stormwater Fund (410):

This fund was established in 2005 for collection of stormwater fees, to be used to operate and maintain the stormwater system.

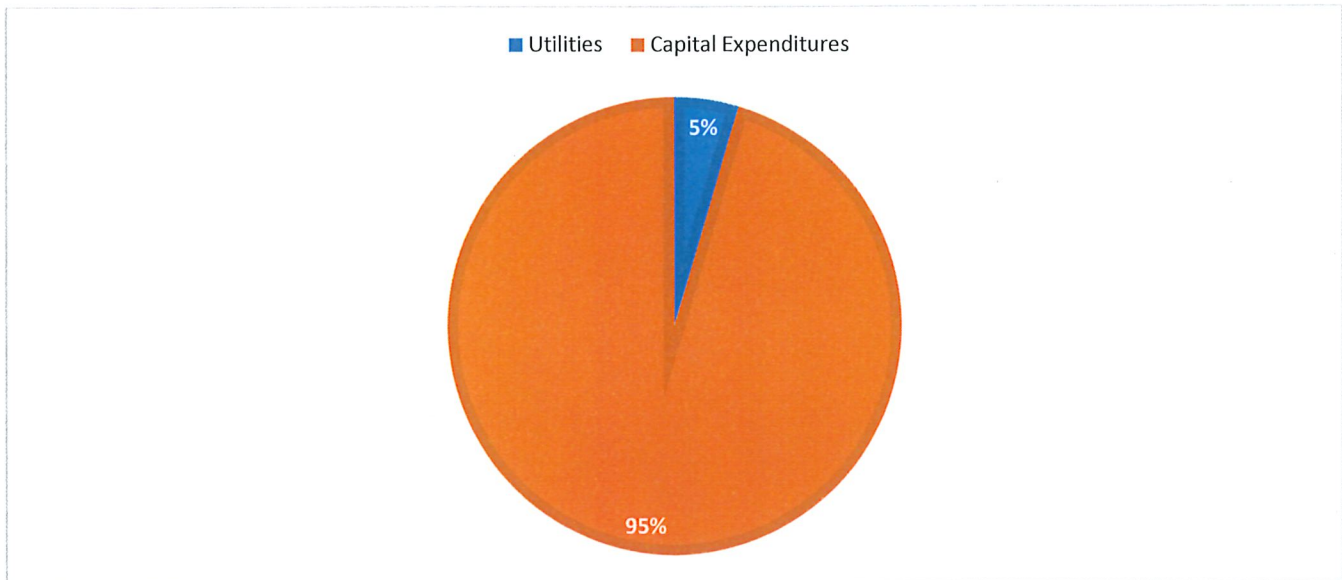
2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$382,075	\$581,817	\$936,559	\$27,332

2026 Stormwater Revenue Sources



- Intergovernmental – FEMA & State Grants
- Charges for Goods & Services
 - Utility Rates - 5% increase
 - Hookup Fees
- Misc. Revenues – Bank Interest

2026 Stormwater Expenditures



- Utilities – Materials & Supplies, Bank Fees, Maintenance
- Capital Expenditures – Flood Recovery

Stormwater Fund – 2026 Budget Requests

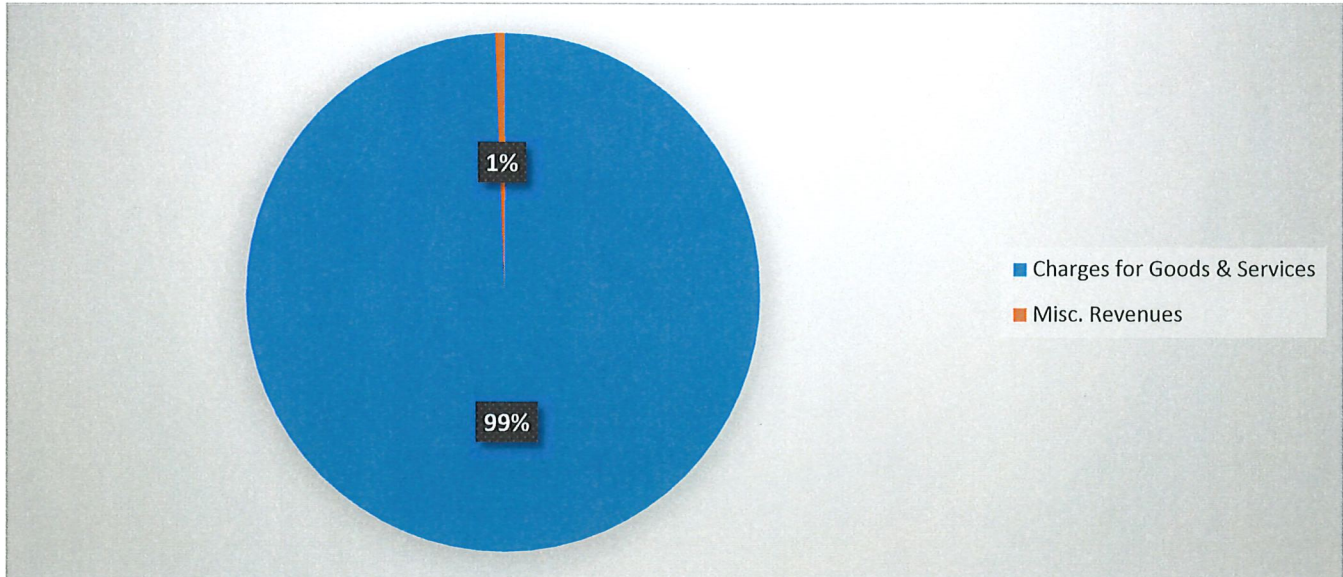
- Hookup – 100 Block of Mitchell/ Morton Street, between Cherry & Sumas Ave
- FEMA Projects – including, but not limited to:
 - Storm Line Repairs (\$563,200)
 - Stormwater Outfall (A&E) (\$330,000)

Light Fund (411):

The Light Fund is used for purposes of operation and maintenance of our electric infrastructure including any capital improvements or expenditures.

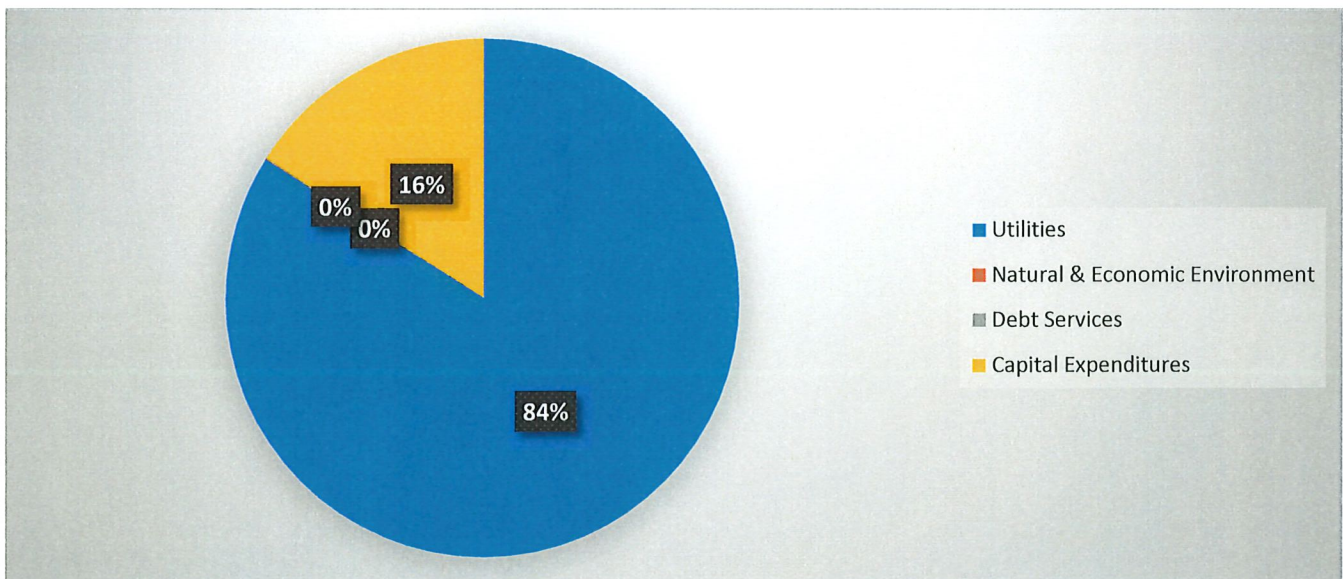
2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$1,712,642	\$3,250,763	\$3,201,513	\$1,761,891

2026 Light Revenue Sources



- Charges for Goods & Services
 - Utility Rates – 5% increase, with consumption tiered rates, and a capital fee rate to be used for planned and future capital projects.
 - Hookup Fees

2026 Light Fund Expenditures



- Utilities
- Natural & Economic Environment – BPA Conservation
- Debt Services – Invoice Cloud Payment Portal
- Capital Expenditures

Light Fund – 2026 Budget Requests

- Multi-Gas Detector (\$1,000) – total cost split across funds
- Greenhouse 2 (City Laydown yard) Wiring Materials: (\$20,500) *total cost is split with other funds.
- Engineering – 600 Amp Electrical Upgrade Engineering (Bob Mitchell Alternative Feeder) – (\$15,000) – additional to current 2025 contract.
- Project Savings - 600 Amp Electrical Upgrade Engineering (\$100,000) – additional towards project savings. Savings will be \$500,000 in 2026.

Light Deposit Fund (412):

The Light Deposit Fund was established for the purpose of collecting and refunding the utility deposits that are collected from customers who rent their place of residence within the City of Sumas.

2026 Est. Beginning Balance	2026 Budgeted Revenues	2026 Budgeted Expenditures	2026 Est. Ending Balance
\$39,445	\$13,000	\$16,500	\$35,945

2026 Light Deposit Revenue Sources

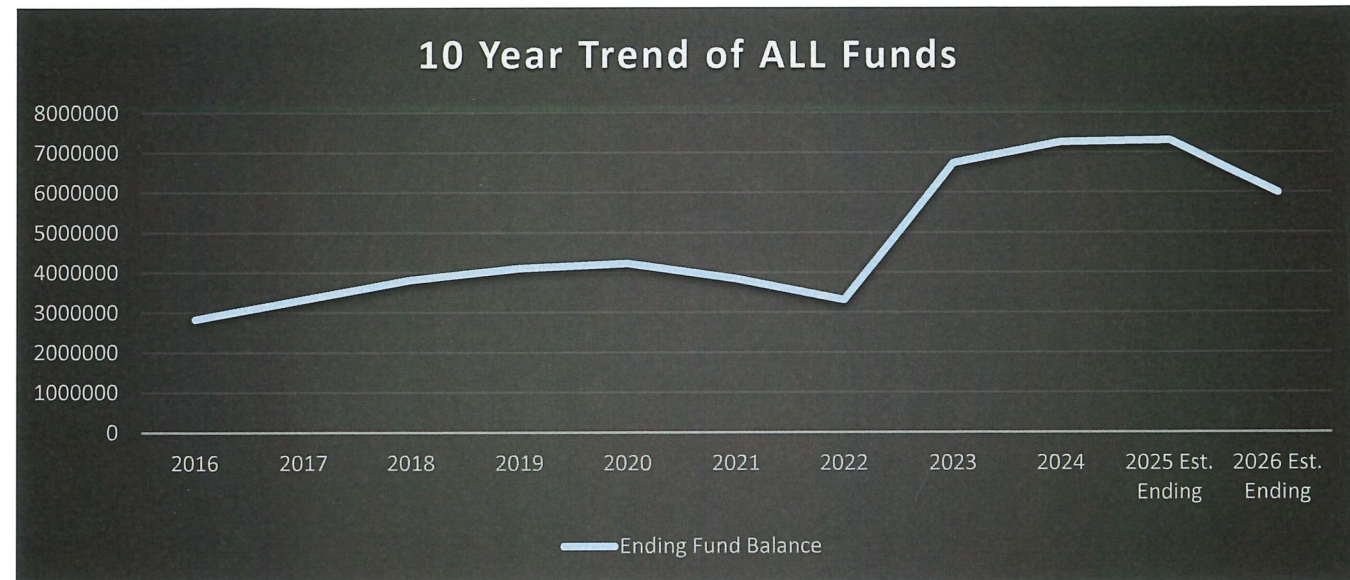
- Other Increases in Fund Resources – Customer Refundable Deposits (Renters Only)

2026 Light Deposit Fund Expenditures

- Other Decreases in Fund Resources – Customer Deposit Refunds (Renters Only)

10-Year Fund History

FUND		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025 Est. Ending	2026 Est. Ending
001	General	\$ 530,245	\$ 565,541	\$ 680,728	\$ 657,141	\$ 666,362	\$ 41,590	\$ 84,881	\$ 2,400,159	\$ 1,984,301	\$ 2,110,697	\$ 1,806,900
101	Street	\$ 148,612	\$ 151,318	\$ 409,073	\$ 387,519	\$ 278,765	\$ 418,852	\$ 81,313	\$ 482,885	\$ 837,680	\$ 807,657	\$ 154,214
103	Cemetery	\$ 43,275	\$ 26,380	\$ 23,155	\$ 1,947	\$ 24,851	\$ 16,262	\$ 17,394	\$ 16,670	\$ 36,555	\$ 63,124	\$ 63,598
104	Ec. Dev.	\$ 77,893	\$ 94,002	\$ 164,575	\$ 235,148	\$ 300,246	\$ 225,168	\$ 250,986	\$ 272,154	\$ 290,960	\$ 307,002	\$ 322,440
105	Civic Imp	\$ 14,891	\$ 15,491	\$ 14,599	\$ 18,340	\$ 21,047	\$ 23,656	\$ 24,762	\$ 26,455	\$ 28,992	\$ 29,681	\$ 30,473
107	CJ Lo-Pop	\$ 25,203	\$ 24,403	\$ 23,603	\$ 20,633	\$ 20,361	\$ 17,919	\$ 17,472	\$ 15,019	\$ 13,337	\$ 7,428	\$ 11,391
301	REET 1	\$ 171,863	\$ 205,126	\$ 149,940	\$ 200,638	\$ 248,323	\$ 316,029	\$ 385,875	\$ 438,356	\$ 415,812	\$ 374,717	\$ 399,531
302	REET 2	\$ 138,942	\$ 172,205	\$ 117,019	\$ 166,588	\$ 211,541	\$ 276,538	\$ 346,373	\$ 398,399	\$ 436,738	\$ 478,150	\$ 502,501
401	Water-Sewer	\$ 755,366	\$ 929,645	\$ 987,447	\$ 944,253	\$ 855,755	\$ 675,856	\$ 339,564	\$ 319,127	\$ 412,022	\$ 259,652	\$ 370,013
403	Water-Sewer Hookup	\$ 367,893	\$ 403,370	\$ 487,500	\$ 606,779	\$ 712,985	\$ 817,668	\$ 692,829	\$ 717,347	\$ 811,640	\$ 735,924	\$ 505,188
410	Stormwater	\$ 44,864	\$ 61,057	\$ 72,485	\$ 73,008	\$ 51,036	\$ 58,312	\$ 73,358	\$ 407,457	\$ 376,984	\$ 382,075	\$ 27,332
411	Light	\$ 470,872	\$ 641,279	\$ 649,707	\$ 751,054	\$ 795,134	\$ 915,117	\$ 961,646	\$ 1,203,107	\$ 1,571,006	\$ 1,712,642	\$ 1,761,891
412	Light Deposits	\$ 37,535	\$ 36,605	\$ 38,400	\$ 38,030	\$ 41,775	\$ 38,250	\$ 31,720	\$ 39,100	\$ 42,646	\$ 39,445	\$ 35,945
Total		\$ 2,827,455	\$ 3,326,421	\$ 3,818,233	\$ 4,101,079	\$ 4,228,181	\$ 3,841,217	\$ 3,308,173	\$ 6,736,235	\$ 7,258,674	\$ 7,308,195	\$ 5,991,419



Fund – Budget Summary

General Fund			
Beginning Balance		\$	2,110,697
Taxes			
001-000-000-311-11-00-00	Property Tax	\$	667,900
001-000-000-313-11-00-00	Sales Tax	\$	465,500
001-000-000-313-15-00-00	Public Safety/EMS	\$	93,350
001-000-000-313-61-00-00	Natural Gas Tax/State	\$	18,250
001-000-000-313-71-00-00	CJ Sales Tax	\$	45,000
001-000-000-316-41-00-00	Light IN Lieu	\$	148,100
001-000-000-316-42-00-00	Water IN Lieu	\$	49,450
001-000-000-316-44-00-00	Sewer IN Lieu	\$	77,150
001-000-000-316-45-00-00	Utility Tax/NVDGarbage	\$	35,000
001-000-000-316-45-01-00	Utility Tax/Garbage Transfer RDS	\$	24,000
001-000-000-316-46-00-00	UtilityTax/Natural Gas/CNG	\$	10,300
001-000-000-316-47-00-00	Utility Tax/Phone	\$	18,500
		\$	1,652,500
Licenses & Permits			
001-000-000-321-30-00-00	Fireworks Permit	\$	25
001-000-000-321-50-00-00	Meadowbrook Rights	\$	35,000
001-000-000-321-91-00-00	Franchise Fees	\$	8,000
001-000-000-321-99-00-00	Business License Fee	\$	7,900
001-000-000-321-99-00-01	Commercial & Itinerant Solicitor	\$	100
001-000-000-322-10-00-00	Building Permit Fees	\$	50,000
001-000-000-322-30-00-00	Animal Licenses	\$	260
001-000-000-322-90-00-00	Gun Permit Fees	\$	500
		\$	101,785
Intergovernmental Revenues			
001-000-000-333-97-00-00	Federal Grant - FEMA	\$	231,906
001-000-000-333-97-06-00	Stonegarden	\$	30,000
001-000-000-334-01-80-00	State Military Dept Grant	\$	12,884
001-000-000-336-06-51-00	DUI Cities	\$	200
001-000-000-336-06-94-00	Liquor Excise Tax	\$	12,827
001-000-000-336-06-95-00	Liquor Profits Tax	\$	13,451
001-000-000-336-06-95-01	Liquor Tax/Border Town	\$	25,700
		\$	326,967
Charges for Goods & Services			
001-000-000-341-70-00-00	Charges for Goods/Services	\$	250
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$	100
001-000-000-341-96-00-00	Personnel/Administrative Services	\$	10,000
001-000-000-341-99-00-00	Passport Fees	\$	12,600
001-000-000-342-10-00-00	Police Serv/Fingerprints	\$	350
001-000-000-342-10-02-00	Police Services/Security	\$	48,000
001-000-000-342-33-00-00	Probation Costs	\$	6,000

001-000-000-342-36-00-00	Recovered Jail Costs	\$	15
001-000-000-345-81-00-00	Planning/Zoning Fees	\$	7,000
001-000-000-345-83-00-00	Plan Check Fees	\$	6,500
001-000-000-347-30-00-00	User Fees - Facilities	\$	7,000
001-000-000-347-30-01-00	Ballfield Prep Fees	\$	1,000
001-000-000-347-30-04-00	Payment for Showers	\$	10
001-000-000-347-90-00-00	Srs/Library/Gas/Garb/Supplies	\$	1,600
		\$	100,425
	Fines & Penalties		
001-000-000-353-10-00-00	Fines & Forfeits	\$	8,000
001-000-000-355-20-00-00	DUI Penalties/Fines	\$	200
001-000-000-355-80-00-00	CT Fines	\$	1,000
001-000-000-356-90-00-00	CNT Fines	\$	150
001-000-000-356-90-00-01	Crime Prevention	\$	25
001-000-000-356-90-00-02	DV - Collections	\$	125
001-000-000-357-33-00-00	Recovered Attorney Fee	\$	200
		\$	9,700
	Misc. Revenues		
001-000-000-361-40-00-00	Sales Interest	\$	1,500
001-000-000-361-40-10-00	Bank Interest	\$	22,000
001-000-000-362-10-00-00	Equipment Rental	\$	250
001-000-000-362-51-00-00	Space/Facility Leases	\$	75
001-000-000-367-00-00-01	WCIA Training Reimbursement	\$	300
001-000-000-369-40-00-01	Judgements & Settlements	\$	100
001-000-000-369-91-01-00	NSF Fees	\$	500
		\$	24,725
	Total Revenues	\$	2,216,102
	General Government		
001-000-000-511-60-10-00	Legislative Salaries	\$	9,000
001-000-000-511-60-20-00	Legislative Benefits	\$	831
001-000-000-511-60-30-00	Legislative Supplies	\$	3,425
001-000-000-511-60-41-00	Legislative Publication	\$	1,689
001-000-000-511-60-41-01	Code Supplement	\$	1,541
001-000-000-512-51-10-00	Jud/Crt Clk/Judge Salaries	\$	52,899
001-000-000-512-51-20-00	Judicial Benefits	\$	13,306
001-000-000-512-51-31-00	Judicial/court Supplies	\$	2,031
001-000-000-512-51-41-00	Judicial/Crt Appt'd Atty.	\$	15,500
001-000-000-512-51-41-01	Prof Serv./Witness/Jury	\$	29,500
001-000-000-512-51-43-00	Travel/ Training	\$	200
001-000-000-513-10-10-00	Executive Salary	\$	7,200
001-000-000-513-10-20-00	Executive Benefits	\$	750
001-000-000-513-10-49-00	Expense For Mayor	\$	1,500
001-000-000-514-20-10-00	F/A Salaries	\$	67,020
001-000-000-514-20-20-00	F/A Benefits	\$	33,812
001-000-000-514-20-31-00	Office Supplies	\$	293

001-000-000-514-20-43-00	Travel & Training	\$	500
001-000-000-514-20-49-00	Banking Fees	\$	546
001-000-000-514-20-49-01	F/A Dues	\$	150
001-000-000-514-23-41-00	F/A State Auditor	\$	55,000
001-000-000-514-23-49-00	AWC	\$	3,100
001-000-000-514-40-40-00	F/A Election Costs	\$	2,250
001-000-000-515-31-41-00	City Attorney Fees	\$	50,000
001-000-000-518-20-42-00	Communications	\$	6,670
001-000-000-518-20-44-00	COS Dues/Assessments	\$	1,500
001-000-000-518-20-47-00	City Bldgs. Power	\$	1,500
001-000-000-518-20-48-00	Maintenance	\$	1,500
001-000-000-518-30-10-00	Custodial Salaries	\$	3,364
001-000-000-518-30-20-00	Custodial Benefits	\$	313
001-000-000-518-30-30-00	Central Supplies	\$	8,465
001-000-000-518-30-41-01	Pest Control/City Buildings	\$	600
001-000-000-518-30-46-00	Insurance & Bonds	\$	47,000
001-000-000-518-40-41-00	Professional Services	\$	36,000
001-000-000-518-40-43-00	Travel Expense	\$	55
001-000-000-518-63-40-01	ARPA Grant	\$	70,359
001-000-000-518-90-49-00	WCOG Dues	\$	1,361
		\$	530,728
	Public Safety		
001-000-000-521-20-10-00	Police Salaries	\$	696,896
001-000-000-521-20-10-01	Stonegarden OT	\$	30,000
001-000-000-521-20-20-00	Police Benefits	\$	347,712
001-000-000-521-20-20-01	Uniform Expense	\$	6,000
001-000-000-521-20-30-00	Supplies	\$	6,011
001-000-000-521-20-32-00	Fuel Consumption	\$	23,508
001-000-000-521-20-33-00	Sm Tools/Equip	\$	4,500
001-000-000-521-20-40-00	Professional Services	\$	4,921
001-000-000-521-20-40-01	NW Technology Support	\$	13,504
001-000-000-521-20-40-02	Dispatch	\$	48,863
001-000-000-521-20-41-00	Communications	\$	22,099
001-000-000-521-20-48-00	Maintenance & Repairs	\$	21,000
001-000-000-521-20-49-00	Dues/Memberships	\$	7,500
001-000-000-521-40-49-00	Education & Training	\$	9,800
001-000-000-521-50-46-00	Insurance & Bonds	\$	51,000
001-000-000-522-20-40-01	Public Safety/EMS	\$	21,500
001-000-000-522-20-40-02	Public Safety/ Jail	\$	48,000
001-000-000-522-20-49-00	Fire District Agreement	\$	324,000
001-000-000-523-30-49-00	Probation Services	\$	14,744
001-000-000-523-50-49-00	Jail Services	\$	31,387
001-000-000-524-20-10-00	Building Salaries	\$	22,435
001-000-000-524-20-20-00	Building Benefits	\$	11,019
001-000-000-524-20-40-00	Building Inspection	\$	3,621

001-000-000-525-10-49-00	Emergency Services	\$	12,938
001-000-000-525-60-49-00	Disaster Preparedness	\$	4,900
		\$	1,787,857
Natural and Economic Environment			
001-000-000-554-30-49-00	Animal Control	\$	250
001-000-000-554-90-40-00	NW Clean Air Agency	\$	1,020
001-000-000-558-60-40-00	Planning Services	\$	27,474
001-000-000-558-60-41-05	Land Use/SMP/UGA/Comp/GMA	\$	25,000
		\$	53,744
Social Services			
001-000-000-566-00-44-00	2% LP/Substance Abuse Treatment	\$	554
		\$	554
Culture & Recreation			
001-000-000-572-50-40-00	Library Expense	\$	600
001-000-000-573-90-30-00	Holiday/Festive Occasions	\$	4,500
001-000-000-575-50-49-01	Senior/Community Center	\$	6,000
001-000-000-575-50-49-02	Historical Society	\$	5,200
001-000-000-576-40-31-00	Ballfield Supplies	\$	87
001-000-000-576-40-32-00	Ballfield - Fuel/Propane	\$	309
001-000-000-576-40-48-02	Maintenance-Ballfields	\$	3,117
001-000-000-576-80-10-00	Park Salaries	\$	36,781
001-000-000-576-80-20-00	Park Benefits	\$	16,974
001-000-000-576-80-31-00	Material/Supplies	\$	25,963
001-000-000-576-80-46-00	Insurance & Bonds	\$	14,800
001-000-000-576-80-48-00	Maintenance-Parks	\$	14,000
		\$	128,332
Debt Service			
001-000-000-591-21-70-00	Police Department - Debt Repayment - SBITA	\$	3,686
		\$	3,686
Capital Expenditure			
001-000-000-594-21-60-00	Patrol Car Replacement	\$	15,000
		\$	15,000
Total Expenditure		\$	2,519,900
Ending Fund Balance		\$	1,806,900

Street Fund			
Beginning Balance		\$	807,657
Taxes			
101-000-000-311-11-00-00	Property Tax	\$	52,536
101-000-000-313-84-00-00	Local 1-Cent Fuel Tax	\$	20,000
		\$	72,536
Intergovernmental Revenues			
101-000-000-333-97-00-00	Federal Grant - FEMA	\$	120,570
101-000-000-334-01-80-00	State Military Dept Grant	\$	7,678

101-000-000-334-03-80-00	TIB Grant Funds	\$	60,000
101-000-000-336-00-71-00	Multimodel Transportation	\$	2,294
101-000-000-336-00-87-01	MV Fuel Tax	\$	33,636
		\$	224,178
Charges for Goods & Services			
101-000-000-344-10-00-01	Street Maintenance/ Repairs	\$	5,000
		\$	5,000
Misc. Revenues			
101-000-000-361-40-10-00	Bank Interest	\$	9,500
		\$	9,500
Total Revenue		\$	311,214
Transportation			
101-000-000-542-30-10-00	Street Salaries	\$	50,133
101-000-000-542-30-20-00	Benefits	\$	21,327
101-000-000-542-30-48-00	Roadway-Maintenance	\$	20,000
101-000-000-542-30-48-01	Equip Maint & Repairs	\$	869
101-000-000-542-61-48-00	Sidewalks	\$	2,235
101-000-000-542-63-30-00	Street Lighting	\$	1,000
101-000-000-542-64-48-00	Traffic Control Devices	\$	3,500
101-000-000-542-66-48-00	Snow & Ice	\$	2,560
101-000-000-542-67-48-00	Street Sweeping	\$	9,290
101-000-000-543-30-31-00	Materials/Supplies	\$	8,217
101-000-000-543-30-46-00	Insurance & Bonds	\$	5,200
101-000-000-543-30-48-00	Equipment/Maintenance	\$	5,771
101-000-000-543-30-49-00	Bank Fees	\$	199
		\$	130,302
Capital Expenditures			
101-000-000-595-30-60-00	Storm Damage Repairs	\$	760,355
101-000-000-595-30-60-02	TIB Grant Funds	\$	60,000
101-000-000-595-30-60-03	Street Capital Outlay	\$	13,000
101-000-000-595-61-60-01	Sidewalks-Capital Expenditures	\$	1,000
		\$	834,355
Total Expenditure		\$	964,657
Ending Fund Balance		\$	154,214

Cemetery Fund			
Beginning Balance		\$	63,124
Taxes			
103-000-000-311-11-00-00	Property Tax	\$	30,021
		\$	30,021
Charges for Goods & Services			
103-000-000-343-60-00-00	Plot Purchase Fees	\$	5,000
103-000-000-343-60-01-00	Plot Maintenance Fees	\$	1,350
103-000-000-343-61-00-00	Headstone Setting Fees	\$	220

		\$	6,570
	Misc. Revenues		
103-000-000-361-40-10-00	Bank Interest	\$	240
103-000-000-362-51-45-00	Land Rental	\$	1,350
		\$	1,590
	Total Revenue	\$	38,181
	Cemetery		
103-000-000-536-10-10-00	Cemetery Salaries	\$	7,388
103-000-000-536-10-20-00	Benefits	\$	4,035
103-000-000-536-10-41-00	Professional Services	\$	383
103-000-000-536-20-31-00	Materials & Supplies	\$	5,000
103-000-000-536-20-40-00	Maintenance	\$	13,000
103-000-000-536-20-44-00	COS Dues/Assessments	\$	12
103-000-000-536-20-46-00	Insurance & Bonds	\$	1,700
103-000-000-536-20-48-00	Equipment/Maintenance	\$	178
103-000-000-536-20-49-00	Bank Fees	\$	11
		\$	31,707
	Capital Expenditure		
103-000-000-594-36-63-00	Cemetery CO	\$	6,000
		\$	6,000
	Total Expenditure	\$	37,707
	Ending Fund Balance	\$	63,598

Economic Development Fund			
	Beginning Balance	\$	307,002
	Misc. Revenues		
104-000-000-361-40-00-00	EDRF Loan Interest	\$	530
104-000-000-361-40-10-00	Bank Interest	\$	5,000
		\$	5,530
	Other Increases in Fund Resources		
104-000-000-389-90-00-00	Principal Repayment EDRF	\$	9,980
		\$	9,980
	Total Revenue	\$	15,510
	Natural & Economic Environment		
104-000-000-558-70-49-00	Bank Fees	\$	72
		\$	72
	Total Expenditure	\$	72
	Ending Fund Balance	\$	322,440

Civic Improvement Fund			
	Beginning Balance	\$	29,681
	Taxes		
105-000-000-313-31-00-00	Transient Rental	\$	4,500
		\$	4,500

Misc. Revenues			
105-000-000-361-40-10-00	Bank Interest	\$	300
		\$	300
	Total Revenue	\$	4,800
Natural and Economic Environment			
105-000-000-557-30-41-00	Tourism Expenditures	\$	4,000
105-000-000-557-30-49-00	Bank Fees	\$	8
		\$	4,008
	Total Expenditure	\$	4,008
Ending Fund Balance		\$	30,473

Criminal Justice Low Population Fund			
	Beginning Balance	\$	7,428
Intergovernmental Revenue			
107-000-000-336-06-21-00	Criminal Justice-Lo-Pop	\$	1,000
107-000-000-336-06-26-00	CJ - Special Programs	\$	2,716
		\$	3,716
Misc. Revenue			
107-000-000-361-40-10-00	Bank Interest	\$	250
		\$	250
	Total Revenue	\$	3,966
Public Safety			
107-000-000-521-30-49-00	Bank Fees	\$	2
		\$	2
	Total Expenditure	\$	2
Ending Fund Balance		\$	11,391

REET 1 Fund			
	Beginning Balance	\$	374,717
Taxes			
301-000-000-318-34-00-00	REET1 - First Quarter %	\$	20,000
		\$	20,000
Misc. Revenues			
301-000-000-361-11-00-00	Investment Interest	\$	1,500
301-000-000-361-40-10-00	Bank Interest	\$	3,500
		\$	5,000
	Total Revenue	\$	25,000
General Government			
301-000-000-514-20-49-00	Bank Fees	\$	127
		\$	127
Capital Expenditures			
301-000-000-594-19-63-00	Uncapitalized Expenditures	\$	59
		\$	59
	Total Expenditure	\$	186

Ending Fund Balances	\$	399,531
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REET 2 Fund		
Beginning Balance	\$	478,150
Taxes		
302-000-000-318-35-00-00	REET2 - Second Quarter %	\$ 20,000
		\$ 20,000
Misc. Revenues		
302-000-000-361-11-00-00	Investment Interest	\$ 1,500
302-000-000-361-40-10-00	Bank Interest	\$ 3,000
		\$ 4,500
	Total Revenue	\$ 24,500
General Government		
302-000-000-514-20-49-00	Bank Fees	\$ 149
	302-000-000-514 Total	\$ 149
	Total Expenditure	\$ 149
	Ending Fund Balance	\$ 502,501

Water-Sewer Fund		
Beginning Balance	\$	259,652
Intergovernmental Revenues		
401-000-000-333-97-00-00	Federal Grant - FEMA - Water	\$ 76,873
401-000-000-334-01-80-00	State Military Dept Grant-Water	\$ 4,271
		\$ 81,143
Charges for Goods & Services		
401-000-000-343-40-00-00	Customer Rcts./Water	\$ 722,257
401-000-000-343-40-04-00	Charges/Goods or Services-Water	\$ 5,500
401-000-000-343-40-30-00	Water Reconnect Fees	\$ 30
401-000-000-343-50-00-00	Consumer Rcts./Sewer	\$ 1,070,896
401-000-000-343-50-31-00	Sewer Non-Rev	\$ 189,391
401-000-000-346-20-00-00	Lab Fees/Analysis-Water	\$ 1,000
401-000-000-346-20-01-00	Lab Fees/Analysis-Sewer	\$ 5,000
		\$ 1,994,074
Misc. Revenues		
401-000-000-361-40-10-00	Bank Interest	\$ 8,000
		\$ 8,000
	Total Revenues	\$ 2,083,217
Utilities		
401-000-000-534-10-10-00	Water Salaries	\$ 231,349
401-000-000-534-10-20-00	Benefits	\$ 116,998
401-000-000-534-20-44-00	COS Dues/Assessments	\$ 570
401-000-000-534-34-31-00	Office/Operating Supplies	\$ 4,000
401-000-000-534-34-31-01	Materials/Supplies	\$ 38,899
401-000-000-534-34-32-00	Fuel Consumption	\$ 7,305

401-000-000-534-34-41-00	Professional Services	\$	120,000
401-000-000-534-34-41-01	Water Analysys	\$	5,746
401-000-000-534-34-41-02	Security	\$	9,175
401-000-000-534-34-42-00	Communications	\$	10,752
401-000-000-534-34-43-00	Travel Expense	\$	4,000
401-000-000-534-34-44-00	Tax Commission	\$	10,927
401-000-000-534-34-44-01	Dept of Health	\$	1,747
401-000-000-534-34-46-00	Insurance	\$	20,200
401-000-000-534-34-47-00	City Bldgs. Power	\$	594
401-000-000-534-34-47-01	Pump Power	\$	35,527
401-000-000-534-34-47-03	Water IN Lieu of	\$	42,343
401-000-000-534-34-48-00	Maintenance & Repair	\$	58,781
401-000-000-534-34-49-01	Bank Fees-Water	\$	31
401-000-000-535-10-10-00	Sewer Salaries	\$	204,325
401-000-000-535-10-20-00	Benefits	\$	87,171
401-000-000-535-20-44-00	COS Dues/Assessments	\$	155
401-000-000-535-35-31-00	Office Supplies	\$	4,000
401-000-000-535-35-31-01	Materials/Supplies	\$	25,100
401-000-000-535-35-31-02	Sewer Non-Expenditures	\$	189,391
401-000-000-535-35-32-00	Fuel Consumption	\$	6,243
401-000-000-535-35-41-00	Professional Services	\$	1,900
401-000-000-535-35-41-01	Sewer Expenses/Analysis	\$	15,797
401-000-000-535-35-41-02	Security	\$	24,315
401-000-000-535-35-42-00	Communications	\$	7,182
401-000-000-535-35-43-00	Travel Expense	\$	77
401-000-000-535-35-44-00	Tax Commission	\$	30,445
401-000-000-535-35-46-00	Insurance	\$	16,800
401-000-000-535-35-47-00	City Bldgs. Power	\$	594
401-000-000-535-35-47-01	Pump Power	\$	3,846
401-000-000-535-35-47-03	Sewer-IN Lieu of	\$	71,134
401-000-000-535-35-48-00	Maintenance/Repairs	\$	16,688
401-000-000-535-35-48-01	Contract/Sewer Bills	\$	400,000
401-000-000-535-35-49-00	Bank Fees-Sewer	\$	31
		\$	1,824,142
	Debt Services		
401-000-000-591-34-70-00	SBITA - Debt Repayment	\$	700
401-000-000-591-35-70-00	SBITA - Debt Repayment	\$	700
		\$	1,401
	Capital Expenditures		
401-000-000-594-34-60-01	Storm Damage Repairs - Water	\$	85,414
401-000-000-594-35-60-01	Storm Damage Repairs - Sewer	\$	61,900
		\$	147,314
	Total Expenditure	\$	1,972,857
	Ending Balance	\$	370,013

Water-Sewer Hookup Fund			
Beinning Balance		\$	735,924
Charges for Goods & Services			
403-000-000-343-40-02-00	New Water Hookups	\$	42,000
403-000-000-343-40-03-00	Customer Captial Contributions - Water	\$	77,916
403-000-000-343-50-02-00	New Sewer Hookups	\$	65,000
403-000-000-343-50-03-00	Customer Captial Contributions - Sewer	\$	46,466
		\$	231,382
Misc. Revenues			
403-000-000-361-11-00-00	Investment Interest	\$	4,500
403-000-000-361-40-10-00	Bank Interest	\$	14,500
		\$	19,000
Total Revenues		\$	250,382
Utilities			
403-000-000-534-34-49-00	Bank Fees-Water	\$	159
403-000-000-535-35-49-00	Bank Fees-Sewer	\$	159
		\$	317
Capital Expenditures			
403-000-000-594-34-64-00	C.O. Water	\$	360,250
403-000-000-594-35-64-00	C.O. Sewer	\$	120,550
		\$	480,800
Total Expenditure		\$	481,117
Ending Balance		\$	505,188

Stormwater			
Beinning Balance		\$	382,075
410-000-000-333-97-00-00	Federal Grant - FEMA	\$	506,841
410-000-000-334-01-80-00	State Military Dept Grant	\$	28,158
		\$	534,999
410-000-000-343-10-00-00	Storm Sewer Fees	\$	36,158
410-000-000-343-10-01-00	Storm Sewer Hookups	\$	6,660
		\$	42,818
410-000-000-361-40-10-00	Bank Interest	\$	4,000
		\$	4,000
Total Revenues		\$	581,817
Utilities			
410-000-000-531-20-44-00	COS Dues/Assessments	\$	24
410-000-000-531-20-46-00	Insurance	\$	33
410-000-000-531-20-49-00	Bank Fees	\$	91
410-000-000-531-38-48-00	Storm Sewer Expenses	\$	40,000
410-000-000-531-38-48-01	Security	\$	3,211

		\$	43,359
Capital Expenditures			
410-000-000-594-31-60-00	Storm Damage Repairs - Storm Sewer	\$	893,200
		\$	893,200
	Total Expenditure	\$	936,559
Ending Fund Balance		\$	27,332

Light Fund			
Beginning Balance		\$	1,712,642
Charges for Goods & Services			
411-000-000-343-30-10-00	Customer Electric Rcts.	\$	3,128,628
411-000-000-343-30-10-01	Temporary Electric Hookups	\$	550
411-000-000-343-30-10-02	New Electric Hook-Ups	\$	10,000
411-000-000-343-30-10-03	Electric Reconnects	\$	3,000
411-000-000-343-30-10-04	Goods/Services/Electric	\$	55,000
411-000-000-343-30-10-05	Electric Customer Capital Contributions	\$	33,085
411-000-000-345-29-00-00	BPA Conservation	\$	1,000
		\$	3,231,263
Misc. Revenues			
411-000-000-361-40-10-00	Bank Interest	\$	18,500
411-000-000-367-00-00-00	Energy Assistance Donations	\$	1,000
		\$	19,500
	Total Revenue	\$	3,250,763
Utilities			
411-000-000-533-10-11-00	Light Salaries	\$	393,323
411-000-000-533-10-20-00	Benefits / Electric	\$	199,850
411-000-000-533-20-44-00	COS Dues/Assessments	\$	1,629
411-000-000-533-20-49-00	Bank Fees	\$	426
411-000-000-533-33-31-00	Office & Operating Supplies	\$	4,398
411-000-000-533-33-31-01	Materials & Supplies	\$	70,968
411-000-000-533-33-32-00	Fuel Consumption	\$	8,967
411-000-000-533-33-33-00	Purchased Power	\$	1,526,806
411-000-000-533-33-33-01	Renewable Energy Incentive	\$	1,116
411-000-000-533-33-41-00	Professional Services	\$	50,000
411-000-000-533-33-41-01	Security	\$	9,175
411-000-000-533-33-42-00	Communication	\$	10,667
411-000-000-533-33-43-00	Travel/Training Expense	\$	8,000
411-000-000-533-33-44-00	Power Tax Com.	\$	112,216
411-000-000-533-33-46-00	Insurance & Bonds	\$	26,900
411-000-000-533-33-47-00	City Bldgs. Power	\$	1,783
411-000-000-533-33-47-01	Cogen Power	\$	26,038
411-000-000-533-33-47-03	Light -IN Lieu	\$	173,825
411-000-000-533-33-48-00	Maintenance & Repairs	\$	62,886
		\$	2,688,974

Natural & Economic Environment			
411-000-000-554-90-49-00	BPA Conservation	\$	1,588
		\$	1,588
Debt Servcies			
411-000-000-591-33-70-00	SBITA - Debt Repayment	\$	700
		\$	700
Capital Expenditures			
411-000-000-594-33-64-00	Capital Outlay	\$	510,250
		\$	510,250
	Total Expenditure	\$	3,201,513
Ending Fund Balance		\$	1,761,891

Light Deposits			
Beginning Balance		\$	39,445
Other Increases in Fund Resources			
412-000-000-382-10-00-00	Light Refundable Deposits	\$	13,000
	Total Revenue	\$	13,000
Other Decreases in Fund Resources			
412-000-000-582-10-00-00	Light Deposit Refunds	\$	16,500
	Total Expenditure	\$	16,500
Ending Balance		\$	35,945

ALL FUNDS			
Beginning Balance		\$	7,308,195
	Total Revenues	\$	8,818,452
	Total Expenditures	\$	10,135,228
Ending Balance		\$	5,991,419