

**CITY OF STANWOOD
Stanwood, Washington**

ORDINANCE 1451

**AN ORDINANCE OF THE CITY OF STANWOOD, WASHINGTON
AMENDING THE 2017-18 BUDGET PURSUANT TO RCW 35.34.130 –
BUDGET MID - BIENNIAL REVIEW AND MODIFICATION**

WHEREAS, on December 8, 2016 the City adopted the 2017 and 2018 biennial budgets pursuant to Ordinance 1428; and

WHEREAS, the City Council amended the 2017-18 budget pursuant to Ordinance 1447; and

WHEREAS, pursuant to RCW 35.34.130, the City is required to provide a mid-biennial review no sooner than eight months after the start nor later than the conclusion of the first year of the fiscal biennium; and

WHEREAS, by law the City may not have expenditures in excess of budgeted appropriations for an individual fund;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF STANWOOD DO HEREBY ORDAIN AS FOLLOWS:

Section 1. The 2017-18 budget, as adopted by Ordinance 1428, and as amended by Ordinance 1447 is hereby further amended to reflect the totals of 2017-18 amended budgeted revenues and appropriations for each separate fund as set forth in summary form in Exhibit 1.

Section 2.

Except as provided herein and any prior amendments, all provisions of Ordinances 1428 and 1447 shall remain in full force and effect unchanged.

ADOPTED by the City Council and **APPROVED** by the Mayor this 20th day of November, 2017.

CITY OF STANWOOD



Leonard Kelley, Mayor

ATTEST:



David A. Hammond, City Clerk

APPROVED AS TO FORM:



Grant Weed, City Attorney

2017- 2018 Mid Biennium Budget Amendment - in Summary Form

Fund Title	Fund No.	Description	2017		Increase (Decrease)
			Current Budget (Amd 1. June 2017)	Proposed Amd. No. 2	
General Fund	001	Beginning Fund Balance	\$ 2,959,136	\$ 2,959,136	\$ -
General Fund	001	Revenue	\$ 5,715,772	\$ 6,144,808	\$ 429,036
General Fund	001	Expenditures	\$ 6,391,392	\$ 6,628,844	\$ 237,452
General Fund	001	Ending Fund Balance	\$ 2,283,516	\$ 2,475,100	\$ 191,584
Street Fund	101	Beginning Fund Balance	\$ 209,221	\$ 209,221	\$ -
Street Fund	101	Revenue	\$ 382,796	\$ 382,796	\$ -
Street Fund	101	Expenditures	\$ 365,155	\$ 473,700	\$ 108,545
Street Fund	101	Ending Fund Balance	\$ 226,862	\$ 118,317	\$ (108,545)
Street Impact Fee Fund	102	Beginning Fund Balance	\$ 641,811	\$ 641,811	\$ -
Street Impact Fee Fund	102	Revenue	\$ 70,960	\$ 130,960	\$ 60,000
Street Impact Fee Fund	102	Expenditures	\$ 400,000	\$ 511,000	\$ 111,000
Street Impact Fee Fund	102	Ending Fund Balance	\$ 312,771	\$ 261,771	\$ (51,000)
Street Construction	103	Beginning Fund Balance	\$ 127,041	\$ 127,041	\$ -
Street Construction	103	Revenue	\$ 2,180,595	\$ 2,522,222	\$ 341,627
Street Construction	103	Expenditures	\$ 2,280,595	\$ 2,635,928	\$ 355,333
Street Construction	103	Ending Fund Balance	\$ 127,141	\$ 13,335	\$ (113,806)
Park Improvement	104	Beginning Fund Balance	\$ 138,085	\$ 138,085	\$ -
Park Improvement	104	Revenue	\$ 156,250	\$ 156,250	\$ -
Park Improvement	104	Expenditures	\$ 260,000	\$ 260,000	\$ -
Park Improvement	104	Ending Fund Balance	\$ 34,335	\$ 34,335	\$ -
Fire Impact Fees Fund	105	Beginning Fund Balance	\$ 56,206	\$ 56,206	\$ -
Fire Impact Fees Fund	105	Revenue	\$ 4,000	\$ 4,000	\$ -
Fire Impact Fees Fund	105	Expenditures	\$ -	\$ -	\$ -
Fire Impact Fees Fund	105	Ending Fund Balance	\$ 60,206	\$ 60,206	\$ -
Park Impact Fees Fund	106	Beginning Fund Balance	\$ 32,135	\$ 32,135	\$ -
Park Impact Fees Fund	106	Revenue	\$ 12,916	\$ 12,916	\$ -
Park Impact Fees Fund	106	Expenditures	\$ -	\$ -	\$ -
Park Impact Fees Fund	106	Ending Fund Balance	\$ 45,051	\$ 45,051	\$ -
Equipment Reserve Fund	107	Beginning Fund Balance	\$ 7,847	\$ 7,847	\$ -
Equipment Reserve Fund	107	Revenue	\$ 100	\$ 100	\$ -
Equipment Reserve Fund	107	Expenditures	\$ 6,000	\$ 6,000	\$ -
Equipment Reserve Fund	107	Ending Fund Balance	\$ 1,947	\$ 1,947	\$ -
Transportation Sales Tax	108	Beginning Fund Balance	\$ 297,320	\$ 297,320	\$ -
Transportation Sales Tax	108	Revenue	\$ 293,900	\$ 546,221	\$ 252,321
Transportation Sales Tax	108	Expenditures	\$ 374,777	\$ 474,777	\$ 100,000
Transportation Sales Tax	108	Ending Fund Balance	\$ 216,443	\$ 368,764	\$ 152,321
Contingency Fund	109	Beginning Fund Balance	\$ 271,644	\$ 271,644	\$ -
Contingency Fund	109	Revenue	\$ 11,500	\$ 11,500	\$ -
Contingency Fund	109	Expenditures	\$ -	\$ -	\$ -
Contingency Fund	109	Ending Fund Balance	\$ 283,144	\$ 283,144	\$ -
Building Improvement	110	Beginning Fund Balance	\$ 302,632	\$ 302,632	\$ -
Building Improvement	110	Revenue	\$ 810,855	\$ 640,525	\$ (170,330)
Building Improvement	110	Expenditures	\$ 475,000	\$ 100,000	\$ (375,000)
Building Improvement	110	Ending Fund Balance	\$ 638,487	\$ 843,157	\$ 204,670

2017- 2018 Mid Biennium Budget Amendment - in Summary Form

Fund Title	Fund No.	Description	2017		Increase (Decrease)
			Current Budget (Amd 1, June 2017)	Proposed Amd. No. 2	
REET 1 - Capital Improvements	120	Beginning Fund Balance	\$ 287,542	\$ 287,542	\$ -
REET 1 - Capital Improvements	120	Revenue	\$ 60,500	\$ 228,500	\$ 168,000
REET 1 - Capital Improvements	120	Expenditures	\$ -	\$ -	\$ -
REET 1 - Capital Improvements	120	Ending Fund Balance	\$ 348,042	\$ 516,042	\$ 168,000
REET 2 - Growth Management	121	Beginning Fund Balance	\$ 715,504	\$ 715,504	\$ -
REET 2 - Growth Management	121	Revenue	\$ 60,500	\$ 228,500	\$ 168,000
REET 2 - Growth Management	121	Expenditures	\$ 150,000	\$ 150,000	\$ -
REET 2 - Growth Management	121	Ending Fund Balance	\$ 626,004	\$ 794,004	\$ 168,000
Debt Service Fund	205	Beginning Fund Balance	\$ 58,049	\$ 58,049	\$ -
Debt Service Fund	205	Revenue	\$ 199,000	\$ 199,000	\$ -
Debt Service Fund	205	Expenditures	\$ 199,000	\$ 199,000	\$ -
Debt Service Fund	205	Ending Fund Balance	\$ 58,049	\$ 58,049	\$ -
Capital Construction Fund	305	Beginning Fund Balance	\$ 130,694	\$ 130,694	\$ -
Capital Construction Fund	305	Revenue	\$ 325,000	\$ 325,000	\$ -
Capital Construction Fund	305	Expenditures	\$ 406,263	\$ 455,694	\$ 49,431
Capital Construction Fund	305	Ending Fund Balance	\$ 49,431	\$ 0	\$ (49,431)
Sewer Fund	401	Beginning Fund Balance	\$ 1,161,454	\$ 1,161,454	\$ -
Sewer Fund	401	Revenue	\$ 1,759,206	\$ 1,759,206	\$ -
Sewer Fund	401	Expenditures	\$ 1,668,441	\$ 1,641,166	\$ (27,275)
Sewer Fund	401	Ending Fund Balance	\$ 1,252,219	\$ 1,279,494	\$ 27,275
Sewer Construction Fund	403	Beginning Fund Balance	\$ 2,295,170	\$ 2,295,170	\$ -
Sewer Construction Fund	403	Revenue	\$ 323,483	\$ 323,483	\$ -
Sewer Construction Fund	403	Expenditures	\$ 1,300,000	\$ 1,730,574	\$ 430,574
Sewer Construction Fund	403	Ending Fund Balance	\$ 1,318,653	\$ 888,079	\$ (430,574)
Sewer Plant Investment Fund	405	Beginning Fund Balance	\$ 744,272	\$ 744,272	\$ -
Sewer Plant Investment Fund	405	Revenue	\$ 129,770	\$ 129,770	\$ -
Sewer Plant Investment Fund	405	Expenditures	\$ 97,140	\$ 97,140	\$ -
Sewer Plant Investment Fund	405	Ending Fund Balance	\$ 776,902	\$ 776,902	\$ -
Drainage Fund	410	Beginning Fund Balance	\$ 228,889	\$ 228,889	\$ -
Drainage Fund	410	Revenue	\$ 450,700	\$ 450,700	\$ -
Drainage Fund	410	Expenditures	\$ 416,980	\$ 536,198	\$ 119,218
Drainage Fund	410	Ending Fund Balance	\$ 262,609	\$ 143,391	\$ (119,218)
Drainage Construction Fund	411	Beginning Fund Balance	\$ 47,927	\$ 47,927	\$ -
Drainage Construction Fund	411	Revenue	\$ 670,700	\$ 761,743	\$ 91,043
Drainage Construction Fund	411	Expenditures	\$ 665,080	\$ 544,920	\$ (120,160)
Drainage Construction Fund	411	Ending Fund Balance	\$ 53,547	\$ 264,750	\$ 211,203
Drainage Plant Invest Fund	412	Beginning Fund Balance	\$ 32,375	\$ 32,375	\$ -
Drainage Plant Invest Fund	412	Revenue	\$ 16,140	\$ 16,140	\$ -
Drainage Plant Invest Fund	412	Expenditures	\$ 44,000	\$ 44,000	\$ -
Drainage Plant Invest Fund	412	Ending Fund Balance	\$ 4,515	\$ 4,515	\$ -
Water Fund	421	Beginning Fund Balance	\$ 434,390	\$ 434,390	\$ -
Water Fund	421	Revenue	\$ 1,768,067	\$ 1,768,067	\$ -
Water Fund	421	Expenditures	\$ 1,742,346	\$ 1,760,274	\$ 17,928
Water Fund	421	Ending Fund Balance	\$ 460,111	\$ 442,183	\$ (17,928)

2017- 2018 Mid Biennium Budget Amendment -- in Summary Form

Fund Title	Fund No.	Description	2017		Increase (Decrease)
			Current Budget (Amd 1. June 2017)	Proposed Amd. No. 2	
Water Construction Fund	422	Beginning Fund Balance	\$ 418,291	\$ 418,291	\$ -
Water Construction Fund	422	Revenue	\$ 117,850	\$ 123,131	\$ 5,281
Water Construction Fund	422	Expenditures	\$ 165,000	\$ 180,000	\$ 15,000
Water Construction Fund	422	Ending Fund Balance	\$ 371,141	\$ 361,422	\$ (9,719)
Cedarhome Plant Investment	423	Beginning Fund Balance	\$ 33,556	\$ 33,556	\$ -
Cedarhome Plant Investment	423	Revenue	\$ 10,580	\$ 10,580	\$ -
Cedarhome Plant Investment	423	Expenditures	\$ 10,580	\$ 10,580	\$ -
Cedarhome Plant Investment	423	Ending Fund Balance	\$ 33,556	\$ 33,556	\$ -
Water Plant Investment Fund	424	Beginning Fund Balance	\$ 80,167	\$ 80,167	\$ -
Water Plant Investment Fund	424	Revenue	\$ 106,100	\$ 106,100	\$ -
Water Plant Investment Fund	424	Expenditures	\$ 105,600	\$ 105,600	\$ -
Water Plant Investment Fund	424	Ending Fund Balance	\$ 80,667	\$ 80,667	\$ -
Water Bond Reserve Fund	451	Beginning Fund Balance	\$ 222,122	\$ 222,122	\$ -
Water Bond Reserve Fund	451	Revenue	\$ 214,200	\$ 214,200	\$ -
Water Bond Reserve Fund	451	Expenditures	\$ 212,200	\$ 212,200	\$ -
Water Bond Reserve Fund	451	Ending Fund Balance	\$ 224,122	\$ 224,122	\$ -
Sewer Bond Reserve Fund	452	Beginning Fund Balance	\$ 473,270	\$ 473,270	\$ -
Sewer Bond Reserve Fund	452	Revenue	\$ 1,000	\$ 1,000	\$ -
Sewer Bond Reserve Fund	452	Expenditures	\$ -	\$ -	\$ -
Sewer Bond Reserve Fund	452	Ending Fund Balance	\$ 474,270	\$ 474,270	\$ -
Sewer Equipment Reserve	457	Beginning Fund Balance	\$ 239,879	\$ 239,879	\$ -
Sewer Equipment Reserve	457	Revenue	\$ 21,000	\$ 21,000	\$ -
Sewer Equipment Reserve	457	Expenditures	\$ 40,000	\$ 40,000	\$ -
Sewer Equipment Reserve	457	Ending Fund Balance	\$ 220,879	\$ 220,879	\$ -
Drainage Equipment Reserve	458	Beginning Fund Balance	\$ 95,766	\$ 95,766	\$ -
Drainage Equipment Reserve	458	Revenue	\$ 10,200	\$ 10,200	\$ -
Drainage Equipment Reserve	458	Expenditures	\$ 10,000	\$ 10,000	\$ -
Drainage Equipment Reserve	458	Ending Fund Balance	\$ 95,966	\$ 95,966	\$ -
Water Equipment Reserve	459	Beginning Fund Balance	\$ 65,889	\$ 65,889	\$ -
Water Equipment Reserve	459	Revenue	\$ 5,100	\$ 5,100	\$ -
Water Equipment Reserve	459	Expenditures	\$ -	\$ -	\$ -
Water Equipment Reserve	459	Ending Fund Balance	\$ 70,989	\$ 70,989	\$ -
Suspense Fund	630	Beginning Fund Balance	\$ 35,493	\$ 35,493	\$ -
Suspense Fund	630	Revenue	\$ -	\$ -	\$ -
Suspense Fund	630	Expenditures	\$ -	\$ -	\$ -
Suspense Fund	630	Ending Fund Balance	\$ 35,493	\$ 35,493	\$ -
Cash Accounts Fund	660	Beginning Fund Balance	\$ 500	\$ 500	\$ -
Cash Accounts Fund	660	Revenue	\$ -	\$ -	\$ -
Cash Accounts Fund	660	Expenditures	\$ -	\$ -	\$ -
Cash Accounts Fund	660	Ending Fund Balance	\$ 500	\$ 500	\$ -
All Funds		Beginning Fund Balance	\$ 12,844,277	\$ 12,844,277	\$ -
All Funds		Revenue	\$ 15,888,740	\$ 17,233,718	\$ 1,344,978
All Funds		Expenditures	\$ 17,785,549	\$ 18,807,595	\$ 1,022,046
All Funds		Ending Fund Balance	\$ 11,047,568	\$ 11,270,400	\$ 222,832

2017- 2018 Mid Biennium Budget Amendment - in Summary Form

Fund Title	Fund No.	Description	2018		Increase (Decrease)
			Current Budget (Amd 1. June 2017)	Proposed Amd. No. 2	
General Fund	001	Beginning Fund Balance	\$ 2,283,516	\$ 2,475,100	\$ 191,584
General Fund	001	Revenue	\$ 5,860,236	\$ 6,297,125	\$ 436,889
General Fund	001	Expenditures	\$ 6,183,078	\$ 6,430,598	\$ 247,520
General Fund	001	Ending Fund Balance	\$ 1,960,674	\$ 2,341,627	\$ 380,953
Street Fund	101	Beginning Fund Balance	\$ 226,862	\$ 118,317	\$ (108,545)
Street Fund	101	Revenue	\$ 392,249	\$ 392,249	\$ -
Street Fund	101	Expenditures	\$ 374,420	\$ 374,420	\$ -
Street Fund	101	Ending Fund Balance	\$ 244,691	\$ 136,146	\$ (108,545)
Street Impact Fee Fund	102	Beginning Fund Balance	\$ 312,771	\$ 261,771	\$ (51,000)
Street Impact Fee Fund	102	Revenue	\$ 78,006	\$ 78,006	\$ -
Street Impact Fee Fund	102	Expenditures	\$ 125,000	\$ 125,000	\$ -
Street Impact Fee Fund	102	Ending Fund Balance	\$ 265,777	\$ 214,777	\$ (51,000)
Street Construction	103	Beginning Fund Balance	\$ 127,141	\$ 13,335	\$ (113,806)
Street Construction	103	Revenue	\$ 625,100	\$ 2,820,100	\$ 2,195,000
Street Construction	103	Expenditures	\$ 725,000	\$ 2,830,085	\$ 2,105,085
Street Construction	103	Ending Fund Balance	\$ 27,241	\$ 3,350	\$ (23,891)
Park Improvement	104	Beginning Fund Balance	\$ 34,335	\$ 34,335	\$ -
Park Improvement	104	Revenue	\$ 2,355,250	\$ 1,123,833	\$ (1,231,417)
Park Improvement	104	Expenditures	\$ 2,330,000	\$ 1,080,000	\$ (1,250,000)
Park Improvement	104	Ending Fund Balance	\$ 59,585	\$ 78,168	\$ 18,583
Fire Impact Fees Fund	105	Beginning Fund Balance	\$ 60,206	\$ 60,206	\$ -
Fire Impact Fees Fund	105	Revenue	\$ 4,400	\$ 4,400	\$ -
Fire Impact Fees Fund	105	Expenditures	\$ -	\$ -	\$ -
Fire Impact Fees Fund	105	Ending Fund Balance	\$ 64,606	\$ 64,606	\$ -
Park Impact Fees Fund	106	Beginning Fund Balance	\$ 45,051	\$ 45,051	\$ -
Park Impact Fees Fund	106	Revenue	\$ 14,248	\$ 14,248	\$ -
Park Impact Fees Fund	106	Expenditures	\$ -	\$ -	\$ -
Park Impact Fees Fund	106	Ending Fund Balance	\$ 59,299	\$ 59,299	\$ -
Equipment Reserve Fund	107	Beginning Fund Balance	\$ 1,947	\$ 1,947	\$ -
Equipment Reserve Fund	107	Revenue	\$ 100	\$ 171,100	\$ 171,000
Equipment Reserve Fund	107	Expenditures	\$ -	\$ 171,000	\$ 171,000
Equipment Reserve Fund	107	Ending Fund Balance	\$ 2,047	\$ 2,047	\$ (0)
Transportation Sales Tax	108	Beginning Fund Balance	\$ 216,443	\$ 368,764	\$ 152,321
Transportation Sales Tax	108	Revenue	\$ 293,900	\$ 293,900	\$ -
Transportation Sales Tax	108	Expenditures	\$ 19,215	\$ 19,215	\$ -
Transportation Sales Tax	108	Ending Fund Balance	\$ 491,128	\$ 643,449	\$ 152,321
Contingency Fund	109	Beginning Fund Balance	\$ 283,144	\$ 283,144	\$ -
Contingency Fund	109	Revenue	\$ 11,500	\$ 11,500	\$ -
Contingency Fund	109	Expenditures	\$ -	\$ -	\$ -
Contingency Fund	109	Ending Fund Balance	\$ 294,644	\$ 294,644	\$ -

2017- 2018 Mid Biennium Budget Amendment - in Summary Form

Fund Title	Fund No.	Description	2018		Increase (Decrease)
			Current Budget (Amd 1. June 2017)	Proposed Amd. No. 2	
Building Improvement	110	Beginning Fund Balance	\$ 638,487	\$ 843,157	\$ 204,670
Building Improvement	110	Revenue	\$ 2,000	\$ 302,000	\$ 300,000
Building Improvement	110	Expenditures	\$ -	\$ 670,000	\$ 670,000
Building Improvement	110	Ending Fund Balance	\$ 640,487	\$ 475,157	\$ (165,330)
REET 1 - Capital Improvements	120	Beginning Fund Balance	\$ 348,042	\$ 516,042	\$ 168,000
REET 1 - Capital Improvements	120	Revenue	\$ 60,500	\$ 160,500	\$ 100,000
REET 1 - Capital Improvements	120	Expenditures	\$ 250,000	\$ 425,000	\$ 175,000
REET 1 - Capital Improvements	120	Ending Fund Balance	\$ 158,542	\$ 251,542	\$ 93,000
REET 2 - Growth Management	121	Beginning Fund Balance	\$ 626,004	\$ 794,004	\$ 168,000
REET 2 - Growth Management	121	Revenue	\$ 60,500	\$ 160,500	\$ 100,000
REET 2 - Growth Management	121	Expenditures	\$ 255,000	\$ 430,000	\$ 175,000
REET 2 - Growth Management	121	Ending Fund Balance	\$ 431,504	\$ 524,504	\$ 93,000
Debt Service Fund	205	Beginning Fund Balance	\$ 58,049	\$ 58,049	\$ -
Debt Service Fund	205	Revenue	\$ 195,700	\$ 195,700	\$ -
Debt Service Fund	205	Expenditures	\$ 198,450	\$ 198,450	\$ -
Debt Service Fund	205	Ending Fund Balance	\$ 55,299	\$ 55,299	\$ -
Capital Construction Fund	305	Beginning Fund Balance	\$ 49,431	\$ 0	\$ (49,431)
Capital Construction Fund	305	Revenue	\$ -	\$ -	\$ -
Capital Construction Fund	305	Expenditures	\$ -	\$ -	\$ -
Capital Construction Fund	305	Ending Fund Balance	\$ 49,431	\$ 0	\$ (49,431)
Sewer Fund	401	Beginning Fund Balance	\$ 1,252,219	\$ 1,279,494	\$ 27,275
Sewer Fund	401	Revenue	\$ 1,794,411	\$ 1,794,411	\$ -
Sewer Fund	401	Expenditures	\$ 1,722,598	\$ 1,862,912	\$ 140,314
Sewer Fund	401	Ending Fund Balance	\$ 1,324,032	\$ 1,210,993	\$ (113,039)
Sewer Construction Fund	403	Beginning Fund Balance	\$ 1,318,653	\$ 888,079	\$ (430,574)
Sewer Construction Fund	403	Revenue	\$ 158,472	\$ 311,972	\$ 153,500
Sewer Construction Fund	403	Expenditures	\$ 915,000	\$ 1,152,000	\$ 237,000
Sewer Construction Fund	403	Ending Fund Balance	\$ 562,125	\$ 48,051	\$ (514,074)
Sewer Plant Investment Fund	405	Beginning Fund Balance	\$ 776,902	\$ 776,902	\$ -
Sewer Plant Investment Fund	405	Revenue	\$ 142,722	\$ 188,054	\$ 45,332
Sewer Plant Investment Fund	405	Expenditures	\$ 142,472	\$ 142,472	\$ -
Sewer Plant Investment Fund	405	Ending Fund Balance	\$ 777,152	\$ 822,484	\$ 45,332
Drainage Fund	410	Beginning Fund Balance	\$ 262,609	\$ 143,391	\$ (119,218)
Drainage Fund	410	Revenue	\$ 450,700	\$ 450,700	\$ -
Drainage Fund	410	Expenditures	\$ 401,925	\$ 544,762	\$ 142,837
Drainage Fund	410	Ending Fund Balance	\$ 311,384	\$ 49,329	\$ (262,055)
Drainage Construction Fund	411	Beginning Fund Balance	\$ 53,547	\$ 264,750	\$ 211,203
Drainage Construction Fund	411	Revenue	\$ 274,650	\$ 521,050	\$ 246,400
Drainage Construction Fund	411	Expenditures	\$ 315,000	\$ 667,000	\$ 352,000
Drainage Construction Fund	411	Ending Fund Balance	\$ 13,197	\$ 118,800	\$ 105,603
Drainage Plant Invest Fund	412	Beginning Fund Balance	\$ 4,515	\$ 4,515	\$ -
Drainage Plant Invest Fund	412	Revenue	\$ 17,744	\$ 19,285	\$ 1,541
Drainage Plant Invest Fund	412	Expenditures	\$ 20,000	\$ 20,000	\$ -
Drainage Plant Invest Fund	412	Ending Fund Balance	\$ 2,259	\$ 3,800	\$ 1,541

2017- 2018 Mid Biennium Budget Amendment - in Summary Form

Fund Title	Fund No.	Description	2018		Increase (Decrease)
			Current Budget (Amd 1. June 2017)	Proposed Amd. No. 2	
Water Fund	421	Beginning Fund Balance	\$ 460,111	\$ 442,183	\$ (17,928)
Water Fund	421	Revenue	\$ 1,850,230	\$ 1,850,230	\$ -
Water Fund	421	Expenditures	\$ 1,731,957	\$ 1,856,764	\$ 124,807
Water Fund	421	Ending Fund Balance	\$ 578,384	\$ 435,649	\$ (142,735)
Water Construction Fund	422	Beginning Fund Balance	\$ 371,141	\$ 361,422	\$ (9,719)
Water Construction Fund	422	Revenue	\$ 129,610	\$ 129,610	\$ -
Water Construction Fund	422	Expenditures	\$ 115,000	\$ 72,000	\$ (43,000)
Water Construction Fund	422	Ending Fund Balance	\$ 385,751	\$ 419,032	\$ 33,281
Cedarhome Plant Investment	423	Beginning Fund Balance	\$ 33,556	\$ 33,556	\$ -
Cedarhome Plant Investment	423	Revenue	\$ 10,580	\$ 10,580	\$ -
Cedarhome Plant Investment	423	Expenditures	\$ 10,580	\$ 10,580	\$ -
Cedarhome Plant Investment	423	Ending Fund Balance	\$ 33,556	\$ 33,556	\$ -
Water Plant Investment Fund	424	Beginning Fund Balance	\$ 80,667	\$ 80,667	\$ -
Water Plant Investment Fund	424	Revenue	\$ 116,660	\$ 143,340	\$ 26,680
Water Plant Investment Fund	424	Expenditures	\$ 116,160	\$ 116,160	\$ -
Water Plant Investment Fund	424	Ending Fund Balance	\$ 81,167	\$ 107,847	\$ 26,680
Water Bond Reserve Fund	451	Beginning Fund Balance	\$ 224,122	\$ 224,122	\$ -
Water Bond Reserve Fund	451	Revenue	\$ 211,200	\$ 211,200	\$ -
Water Bond Reserve Fund	451	Expenditures	\$ 212,200	\$ 212,200	\$ -
Water Bond Reserve Fund	451	Ending Fund Balance	\$ 223,122	\$ 223,122	\$ -
Sewer Bond Reserve Fund	452	Beginning Fund Balance	\$ 474,270	\$ 474,270	\$ -
Sewer Bond Reserve Fund	452	Revenue	\$ 1,000	\$ 1,000	\$ -
Sewer Bond Reserve Fund	452	Expenditures	\$ -	\$ -	\$ -
Sewer Bond Reserve Fund	452	Ending Fund Balance	\$ 475,270	\$ 475,270	\$ -
Sewer Equipment Reserve	457	Beginning Fund Balance	\$ 220,879	\$ 220,879	\$ -
Sewer Equipment Reserve	457	Revenue	\$ 41,000	\$ 41,000	\$ -
Sewer Equipment Reserve	457	Expenditures	\$ 40,000	\$ 40,000	\$ -
Sewer Equipment Reserve	457	Ending Fund Balance	\$ 221,879	\$ 221,879	\$ -
Drainage Equipment Reserve	458	Beginning Fund Balance	\$ 95,966	\$ 95,966	\$ -
Drainage Equipment Reserve	458	Revenue	\$ 10,200	\$ 110,200	\$ 100,000
Drainage Equipment Reserve	458	Expenditures	\$ 10,200	\$ 81,200	\$ 71,000
Drainage Equipment Reserve	458	Ending Fund Balance	\$ 95,966	\$ 124,966	\$ 29,000
Water Equipment Reserve	459	Beginning Fund Balance	\$ 70,989	\$ 70,989	\$ -
Water Equipment Reserve	459	Revenue	\$ 5,100	\$ 107,100	\$ 102,000
Water Equipment Reserve	459	Expenditures	\$ -	\$ 107,000	\$ 107,000
Water Equipment Reserve	459	Ending Fund Balance	\$ 76,089	\$ 71,089	\$ (5,000)
Suspense Fund	630	Beginning Fund Balance	\$ 35,493	\$ 35,493	\$ -
Suspense Fund	630	Revenue	\$ -	\$ -	\$ -
Suspense Fund	630	Expenditures	\$ -	\$ -	\$ -
Suspense Fund	630	Ending Fund Balance	\$ 35,493	\$ 35,493	\$ -
Cash Accounts Fund	660	Beginning Fund Balance	\$ 500	\$ 500	\$ -
Cash Accounts Fund	660	Revenue	\$ -	\$ -	\$ -
Cash Accounts Fund	660	Expenditures	\$ -	\$ -	\$ -
Cash Accounts Fund	660	Ending Fund Balance	\$ 500	\$ 500	\$ -
All Funds		Beginning Fund Balance	\$ 11,047,568	\$ 11,270,400	\$ 222,832
All Funds		Revenue	\$ 15,167,968	\$ 17,914,893	\$ 2,746,925
All Funds		Expenditures	\$ 16,213,255	\$ 19,638,818	\$ 3,425,563
All Funds		Ending Fund Balance	\$ 10,002,281	\$ 9,546,475	\$ (455,806)