



City of Stevenson
2021 Proposed Budget
Draft Document



2021 PROPOSED BUDGET

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READER'S GUIDE TO THE BUDGET

The City of Stevenson must adopt a balanced budget each year. Annual City expenditures must not exceed annual City revenues. Also, to be prudent a City may decide to place some of its resources each year into reserves to cover future emergencies or unanticipated opportunities. Beyond these basic guidelines, budgets for cities are quite complex. Much of this complexity is created to allow for proper accounting and tracking techniques as required by State law and governmental accounting practices. Cities draw their revenues from a wide variety of sources, divide their expenditures into separate funds and allocate their program expenditures in ways that serve the special needs of municipal services. This Reader's Guide is being provided to make the City's budget more understandable and useable for the reader.

Organization of this Document

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the readers' understanding. It is organized into four sections to facilitate the reader's understanding of the City's 2021 budget and to help the reader to find information regarding the City and its budget. Those four sections are: Introduction, Budget Memo, Budget by Fund, and Appendix.

Introduction – This section is designed to introduce the reader to the City of Stevenson and its budget process. It includes the following:

- Table of Contents
- Reader's Guide
- City Organization Chart
- Budget Calendar
- Budget Ordinance
- City Vision, Mission & Strategic Plan

Budget Memo – This section provides a high-level view of the 2021 budget, an in-depth look at the City's revenue sources, and projected fund balances. It includes the following:

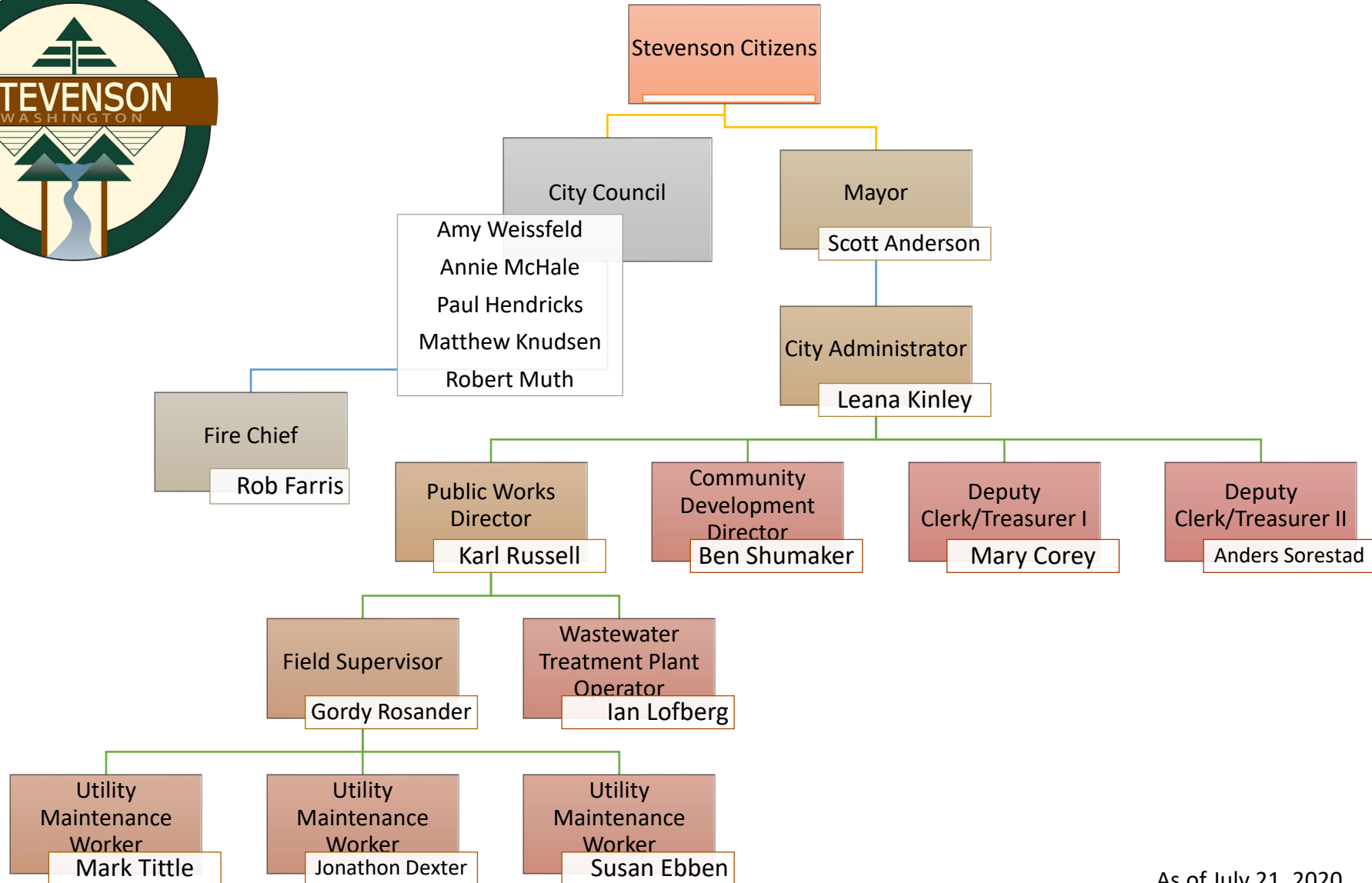
- Percentage of City Resources and Expenditures by Category
- Highlight of Capital Projects and Changes
- 2021 Revenue Sources
- Ending Fund Balances
- Description of Funds

Budget by Fund – This section illustrates the financial condition and provides a historical comparison of each of the City's funds. It includes:

- All Funds Historical Revenue/Expenditure Summary
- Revenue and Expenditure Report for All Funds

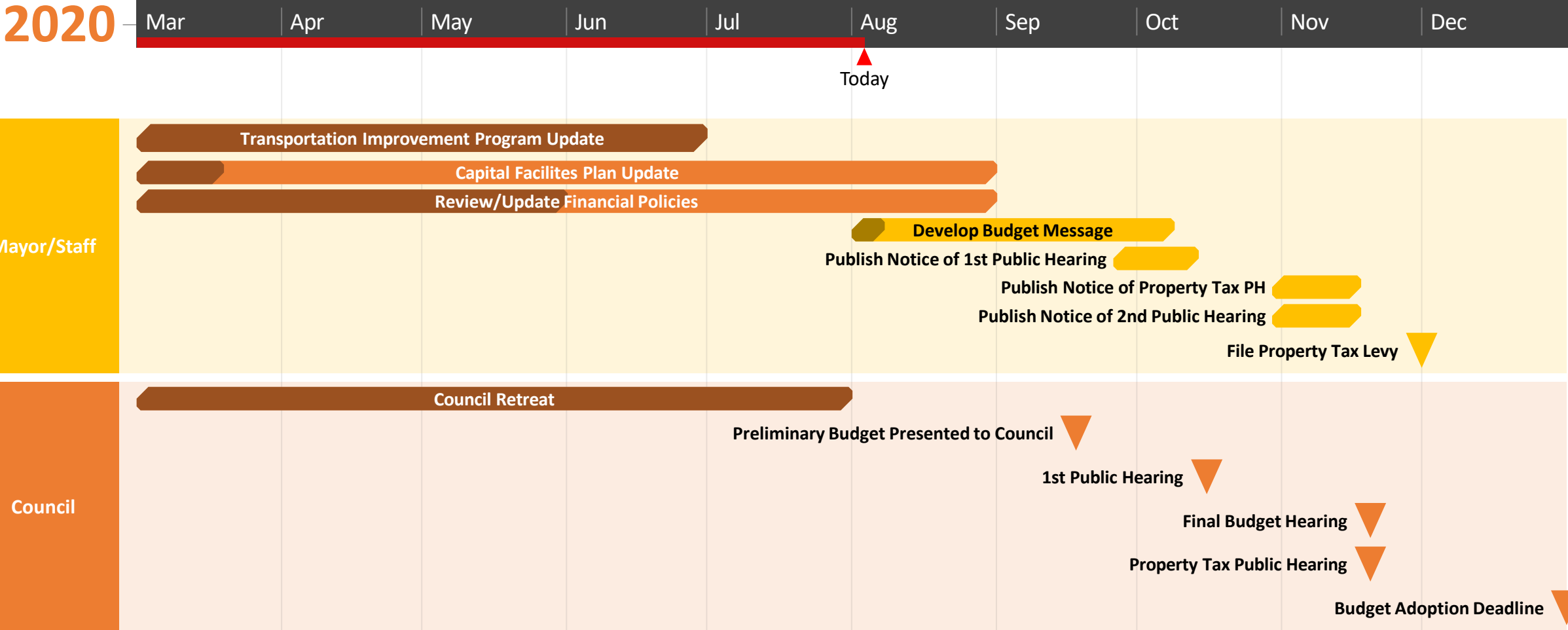
Appendix – This section includes:

- Financial Policies
- 2021 Salary Table
- 2021 Fee Schedules



As of July 21, 2020

Budget Calendar for FY 2021



City of Stevenson 2021 Budget Calendar

September 17, 2020 Regular Council Meeting	Preliminary Budget Presented to Council and updated current year Council direction on cost of living increase for City staff and confirm council priorities. <i>(Prior to October 1-No later than the first Monday in October)</i>
September 30 2020	Publish notice of Public Hearing on Proposed Budget (1 st Budget Meeting).
October 7, 2020	Publish second notice of Public Hearing on Proposed Budget (1 st Budget Meeting).
October 15, 2020 Regular Council Meeting	Public Hearings (two): 1st Budget Meeting / Public Hearing on Proposed Budget. <i>(Prior to the Final Hearing)</i> <ul style="list-style-type: none"> ➤ Receive Budget Message <i>(Prior to November 2-At least 60 days prior to the beginning of the next fiscal year)</i> ➤ Presentation of Proposed Budget ➤ Public Comment ➤ City Council Deliberations & Questions
November 4, 2020	Publish first notice of Final Hearing on Proposed Budget <i>(for two consecutive weeks)</i> and Public Hearing on Proposed Property Tax Levy.
November 11, 2020	Publish second notice of Final Hearing on Proposed Budget <i>(for two consecutive weeks)</i> and Public Hearing on Proposed Property Tax Levy.
November 19, 2020 Regular Council Meeting	Final Hearing on Budget: <i>(On or before December 3-prior to the first Monday in December)</i> Public Comment <ul style="list-style-type: none"> ➤ Continue City Council budget deliberations & questions ➤ Approve Budget or schedule additional meetings Property Tax Levy Public Hearing: <i>(Prior to November 30)</i> <ul style="list-style-type: none"> ➤ Public Comment ➤ Set Property Tax Levy, approve Resolution and Ordinance
November 30, 2020	File Property Tax Levy Certification with County Tax Assessor
December 17, 2020 Regular Council meeting	Budget Adoption <i>(Prior to December 31)</i>
January 31, 2021	Submit Copies of Final Budget to State Auditor's Office and MRSC. <i>(After Adoption)</i>

**CITY OF STEVENSON, WASHINGTON
ORDINANCE NO. 2020-1169**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF
STEVENSON, WASHINGTON, FOR FISCAL YEAR 2021**

WHEREAS, the City Administrator of the City of Stevenson, Washington completed and placed on file a proposed budget and estimate of the money required to meet the public expenses, debt service, reserve funds, and expenses of government of the City of Stevenson for the 2021 fiscal year; and

WHEREAS, the City Council of the City of Stevenson held public hearings regarding the 2021 proposed budget on October 15, 2020, and November 19, 2020; and

WHEREAS, the 2021 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on property within the City of Stevenson for the purposes set forth in the 2021 budget, and the estimated expenditures set forth in the 2021 budget are necessary to carry on the government of the City of Stevenson.

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

Section 1. Budget Adoption. The budget for the City of Stevenson, Washington for the year 2021 is hereby adopted in its final form and content, a copy of which is on file with the City Administrator and available for inspection by the public at City Hall, 7121 East Loop Road, Stevenson, Washington, during normal business hours.

Section 2. Appropriations: Estimated revenues for each fund of the City of Stevenson for the year 2021 are set forth in summary form on Exhibit A attached hereto, and are hereby appropriated for expenditure at the fund level as set forth on Exhibit A.

Section 3. Transmittal. The City Clerk is directed to transmit a 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 take effect and be in force January 1, 2021, or five days after publication according to law, whichever date is later.

Passed by the City Council of the City of Stevenson this 19th day of November, 2020.

Scott Anderson, Mayor of the City of Stevenson

ATTEST:

APPROVED AS TO FORM:

Leana Kinley, City Clerk

Kenneth B Woodrich, PC
City Attorney

Ordinance 2020-1169 Exhibit A

2021 Initial Budget

Estimated Revenues and Budgeted Appropriations by Fund

		Budgeted Resources				Budgeted Appropriations			
		Estimated Beginning Cash	Estimated Revenues	Transfers In	Total Budgeted Resources	Budgeted Expenditures	Transfers Out	Estimated Ending Cash	Total Appropriations
Fund No.	Name								
001	General Fund	683,314	1,254,160	-	1,937,473	1,273,166	25,000	639,307	1,937,473
010	General Fund Reserve	326,706	-	-	326,706	-	-	326,706	326,706
020	Fire Reserve Fund	1,518,593	-	25,000	1,543,593	-	-	1,543,593	1,543,593
100	Street Fund	253,378	326,044	-	579,422	411,050	43,700	124,672	579,422
103	Tourism Promotion	570,886	300,000	-	870,886	598,100	-	272,786	870,886
105	Affordable Housing	-	15,000	-	15,000	-	-	15,000	15,000
300	Capital Improvements Fund	80,020	20,000	-	100,020	-	-	100,020	100,020
309	Russell Avenue	-	-	-	-	-	-	-	-
311	First Street	-	575,400	43,700	619,100	619,100	-	-	619,100
400	Water / Sewer Fund	556,417	1,661,506	-	2,217,923	1,534,020	21,779	662,123	2,217,923
406	WW Short-Lived Asset Res.	21,779	-	21,779	43,558	-	-	43,558	43,558
407	WW Debt Res.	61,191	-	-	61,191	-	-	61,191	61,191
410	Wastewater System Improv.	-	500,000	-	500,000	500,000	-	-	500,000
500	Equipment Service Fund	183,178	150,000	-	333,178	152,750	-	180,428	333,178
		4,255,461	4,802,110	90,479	9,148,050	5,088,186	90,479	3,969,385	9,148,050



City of Stevenson

Phone (509)427-5970
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7121 E Loop Road, PO Box 371
Stevenson, Washington 98648

Stevenson City Council Goals for 2021-2022

Vision

Those citizens have now spoken, and their vision for the future is to proudly look out their window, walk down their street, or return for a visit in 2030 and honestly say:

“Stevenson is a friendly, welcoming community that values excellent schools and a small-town atmosphere. The natural beauty is enjoyed by residents and visitors through a network of recreational opportunities. The strength of Stevenson’s economy is built upon high quality infrastructure and a vibrant downtown that provides for residents’ daily needs. Stevenson takes advantage of our unique location on the Columbia River by balancing jobs, commerce, housing, and recreation along the waterfront.”

Mission

Stevenson is committed to investing in improved infrastructure, stewardship, community & human development. We will adapt, evolve, and progress to maintain our resilient and inviting small-town feel in an agile/nimble and fiscally responsible way.

Goals

The goals below are a list of priorities from council. Interwoven throughout these priorities is improved communication and engagement with the community, maintaining and improving current infrastructure and assets, and incorporating additional goals such as aggressive undergrounding of utilities and broadband within capital projects where possible.

1. **Wastewater Upgrades:** The city will continue working toward lifting the commercial sewer connection moratorium, building efficient, sustainable and affordable wastewater system upgrades with added BOD capacity by the end of 2022.
 - a. Implement **updated rate structure** after completion of rate study by the end of 2020.
 - b. **Relocate Public Works** equipment and materials with the expansion of the WWTP to be implemented with construction of the upgrades by the end of 2022.
 - c. Continue with the **Sewer Lining** project to reduce Infiltration and Inflow at the wastewater treatment plant during rain events by inspecting 10% of the wastewater collection system each year and repairing as needed and as budget allows.
 - d. **Continue with minor improvements** in both collection system and plant and encouraging BOD reduction to reach a goal of 0 NPDES effluent violations.
 - e. **Apply** for construction funding with DOE, USDA and others to maximize grants and leverage low-interest loans to reduce cost impact to residents.

Stevenson City Council Goals for 2021-2022 (cont.)

- f. Complete funding package requirements for collection system and sign contracts by the end of 2020.
 - g. Complete and sign finding contracts for WWTP funding by the fall of 2021.
 - h. Complete permitting requirements for construction by the fall of 2021.
 - i. Bid Lift Station and collection system construction project by the summer of 2021.
 - j. Begin construction on the lift stations and collection system by fall of 2021.
 - k. Bid and begin construction on the WWTP by the end of 2021.
- 2. **Downtown Planning:** The downtown corridor will be thoughtfully planned to encourage utilization of the entire downtown, allow for safe and easy flow of traffic, and support mixed-use development by the end of 2024.
 - a. A city-wide **Traffic Study** will be completed by the end of 2021.
 - b. **Design Standards** outlined in the Downtown Plan will be reviewed and updated by the end of 2021.
 - c. **Mixed-Use** – The city will reduce barriers to mixed use to encourage increase mixed use development by the end of 2024.
 - d. **Aesthetic Improvements** -Vacant/derelict/unkept property ordinances will be in place by the end of 2022, a list of nuisance properties will be created in coordination with the Stevenson Downtown Association by the end of 2022 and nuisance properties will be enforced for a reduction of nuisances by 75% by 2024.
 - e. **East-side Downtown Improvements** will be made to encourage development with an increase of developed or utilized properties of 25% by 2024.
 - i. First Street Overlook will be constructed in 2021.
 - ii. Columbia Street Realignment will move forward with conceptualization and planning for a complete path forward with funding partners by the end of 2022.
- 3. **Fire Hall:** The city will partner with Skamania County Fire District 2 and the Skamania County Department of Emergency Management to build a new fire hall that meets the needs of the agencies, is affordable to the community and is a valued asset of Rock Creek Drive.
 - a. **Design Completion**
 - b. Apply for and secure **Construction Funding**
 - c. Enter into interlocal agreements between various agencies for the funding and/or maintenance of the property.
 - d. Complete construction
- 4. **Water System Continued Maintenance**
 - a. **Replace** most of the failing **AC Pipes**, about 30% of the city waterlines, by 2030. Projects outlined in the next few years include:
 - i. School Street
 - ii. Loop Rd
 - iii. Upper Russell (in conjunction with Park Plaza construction)
 - iv. Frank Johns
 - b. Water Treatment Plant Maintenance includes reroof and painting interior.
 - c. Establish Hegewald Well as a permanent water source.
- 5. **Develop Deliberate Growth Strategy** by the end of 2021.
 - a. Complete Capital Improvement Program
 - b. Complete a Strategic Plan for the Fire Department

Stevenson City Council Goals for 2021-2022 (cont.)

Remaining Uncompleted Goals from 2019-2020 Strategic Plan

6. **Unimproved Street Plan:** The city will develop an unimproved street plan to include funding mechanisms and opportunities by the end of 2019 and begin construction on at least one project by the end of 2021.
 - a. **Del Ray** - The city will work property owners to determine development opportunities for public and private uses by the end of 2020.
 - b. **Lotz Road Improvements** will be included in the unimproved street plan.
7. **Housing Affordability:** The city will work with private and public partners to increase the availability of attainable housing by 20 units, reduce the unhoused population by 20% and increase temporary shelter availability by 75% by the end of 2024.
 - a. **Homeless/Temporary Housing** funding initiatives will be explored to in 2019 to obtain resources to help fund the goal with funds being collected in 2020 (SHB 1406 collected starting 8/1/20) and utilized by 2022.
 - b. Obtain property and develop infrastructure to support a Cascade Columbia Housing Corporation project. CDBG, WSHFC, and partner agency funds will be pursued as necessary.
8. **Russell Ave Rebuild:** Russell Avenue will be rebuilt from the Waterfront to Vancouver Ave to underground utility lines, improve pedestrian safety and enhance the experience by installing landscaping with **irrigation** to include **trees and planter boxes, benches and wayfinding signs** and have a completed **maintenance plan** by the end of 2024.
 - a. Phase 2 of the project, Second Street to Vancouver Ave, will be completed by 2024 and tie in with the Courthouse Plaza project if funding allows.
9. **Aggressive Conduit Plan/Undergrounding:**
 - a. The city will revise construction standards and practices by the end of 2021 to require undergrounding of utilities on street projects, develop rationale for variances, discuss reimbursement from utility companies on use of city installed conduit and review the reduction of separation standards for utilities within narrow road corridors.
 - b. The city will proactively install conduit for future use in all open ditches and boring projects.
10. **City Owned Facilities, ROW, Roads and Streets Continued Maintenance/Improvements:** the city will **be a leader in aesthetic improvements** and maintain facilities, property and Rights of Way.
 - a. **Landscaping** – The city will create a plan for landscaping and maintenance for city property and rights of way, which may include agreements with adjacent property owners, by the end of 2020.
11. **Collaborative Meetings:** Set up a meeting for twice a year with elected representatives from the PUD, County, School District, EMS, City Council to begin in 2019.
12. **Exploring Industrial Sites:** Apply for a CERB grant to evaluate the feasibility of additional industrial sites away from the Waterfront by the end of 2019.
13. **Broadband**
 - a. The city will work with the Broadband Action Team to complete the Broadband Strategic Plan by the end of 2019.

Stevenson City Council Goals for 2021-2022 (cont.)

- b. The city will work with regional, state and federal agencies for funding and advisory roles to facilitate the completion and implementation of the Strategic Broadband Plan starting in 2020.
- 14. Waterfront Development**-The City will work with the Port of Skamania to develop a waterfront development plan by the end of 2021.
- 15. City Property Security** - The city will evaluate security needs at all city facilities and begin implementing security enhancements in 2019.
- 16. Parks Plan** Develop a park plan to include maintenance of current parks and standards by the end of 2020.
 - a. **Pebble Beach/Slaughterhouse Point Trail** – Work with the Port of Skamania to develop the trail to link with the trail network throughout town by the end of 2024.
 - b. **Wayfinding Waterfront-Rock Creek** – Install wayfinding signage along the waterfront and Rock Creek by the end of 2021.
 - c. **Parks and Rec District** – Develop committee to research and evaluate interest for a park and recreation district by the end of 2020. Determine a way forward go/no go by 2021.
 - d. **Courthouse Plaza Agreement** – Work with Skamania County and Stevenson Downtown Association to develop an agreement for maintenance and park management by the end of 2019 or before construction begins.
- 17. Partner with School District on Workforce Education Development** by the end of 2021.
- 18. Communication Plan** – Include a communication plan for projects going forward and ensure it includes multiple medias-newspaper, website, Facebook, flyers, etc.
- 19. Develop Youth Leadership Process** to include honorary student councilmembers by the end of 2020.
- 20. Internship Program** –Annually reach out to universities and the high school regarding internship opportunities to work on projects that further the goals of the city.
- 21. Post Office/Home Delivery** – Work with the post office to evaluate the options for expansion of home delivery and possible relocation of the post office by the end of 2024.
- 22. Remodel City Hall** –reduce and organize city records by the end of 2022 to optimize the usable space for a remodel of city hall by the end of 2024.
- 23. Work with the Stevenson Downtown Association, Stevenson Business Association, and Skamania Economic Development Council to Create a Guide for Businesses/Outside Resource** by the end of 2021.

Completed Goals from 2019-2024 Strategic Plan

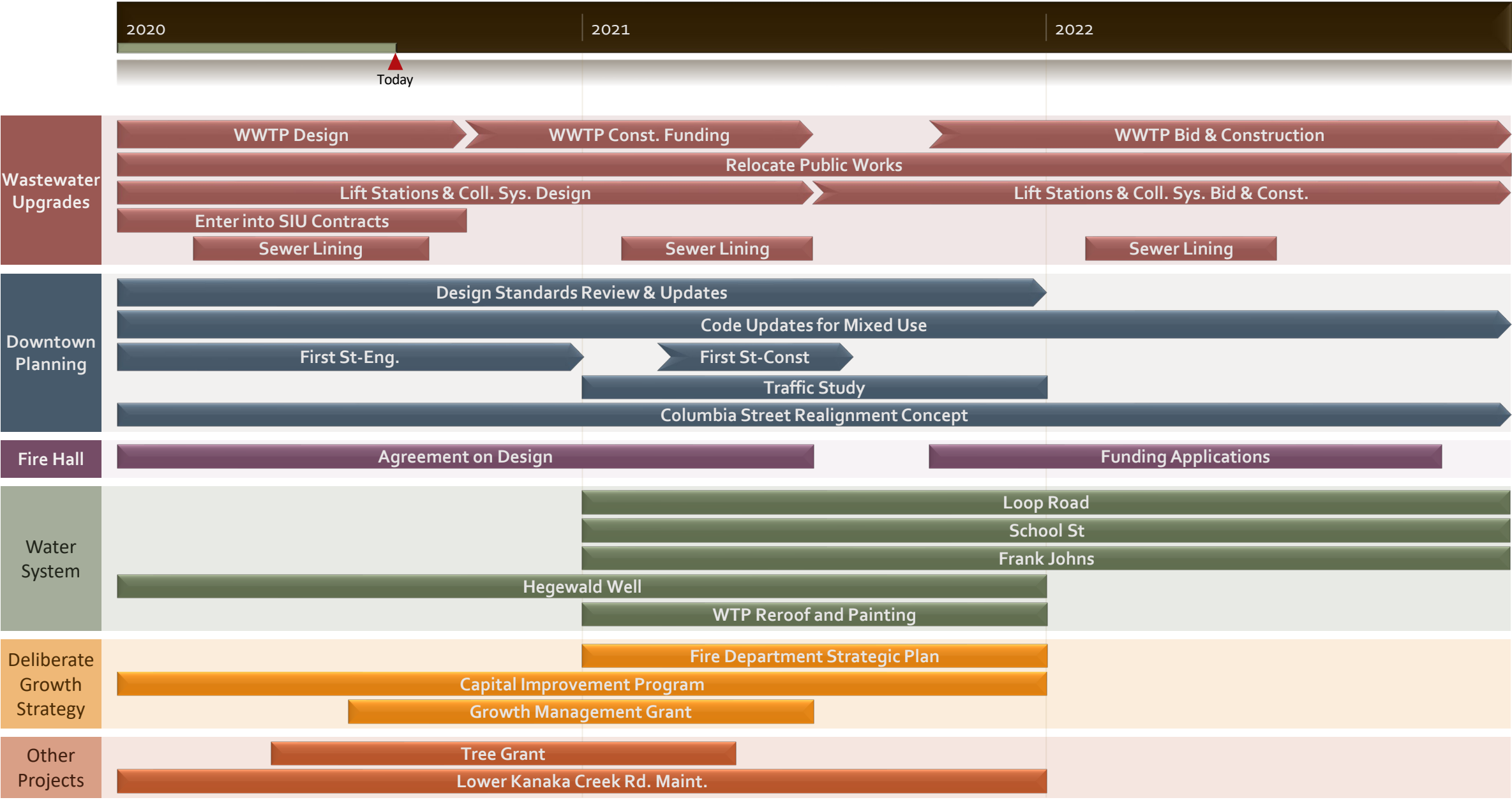
- 1. **Road Diet** – Study, review and revised road standards to reduce required rights of way for street development by the end of 2020. **Completed April, 2019.**
- 2. **Remodel City Hall** – remove surplussed items by the end of 2019. **Surplussed items removed.**
- 3. **Improve Financial Software System** Research new software options and ways to maximize current software with a recommendation to council on whether or not to change systems by the end of 2019. **Contracted with BIAS Software and implementation completed in 2019. Permitting module implementation in process.**
- 4. **Water System Continued Maintenance**

Stevenson City Council Goals for 2021-2022 (cont.)

- a. **SMART Meter Completion** – Select and install smart meters and begin monthly excess water usage charging by the end of 2019. **Commerce Grant signed and project substantially complete.**
5. **City Owned Facilities, ROW, Roads and Streets Continued Maintenance/Improvements:** the city will **be a leader in aesthetic improvements** and maintain facilities, property and Rights of Way.
 - a. Fill hole in front of high school and vegetate with trample-resistant, maroon and/or blue plantings that can survive without water by November 30, 2018. **Completed.**
 - b. Trim/Remove damage to all remaining city trees caused by the 2017 ice storms by March, 2019. **Completed.**
 - c. Replace dead plants from the Lodge Trail, Cascade Avenue and Kanaka Creek Road projects by March, 2020. **Completed.**
6. **Russell Ave Rebuild:** Russell Avenue will be rebuilt from the Waterfront to Vancouver Ave to underground utility lines, improve pedestrian safety and enhance the experience by installing landscaping with **irrigation** to include **trees and planter boxes, benches and wayfinding signs** and have a completed **maintenance plan** by the end of 2024.
 - a. Phase I of the project, Waterfront to Second Street will be completed by the end of 2019 with minimal impact to the downtown during the peak summer months, pending the acquisition of required easements. **Project substantially complete as of July 3, 2020!**
7. **Housing Affordability:** The city will work with private and public partners to increase the availability of attainable housing by 20 units, reduce the unhoused population by 20% and increase temporary shelter availability by 75% by the end of 2024.
 - a. **Homeless/Temporary Housing** funding initiatives will be explored to in 2019 to obtain resources to help fund the goal with funds being collected in 2020 and utilized by 2022. **In process. Sales Tax measure on the November ballot, 2019 failed and HB 1406 funds implemented and will take effect 8/1/20.**
 - b. The city will partner with the EDC to complete a **Buildable Lands Inventory** by the end of 2019. **Project completed.**
 - c. The city will partner with other agencies to complete a **Housing Needs Assessment** by the end of 2020. **Project completed.**
 - d. Reconsider zoning standards for configuration of ADUs (attached vs unattached) by March, 2019. **Completed May, 2019.**
8. **Wastewater Upgrades:** The city will continue working toward lifting the commercial sewer connection moratorium, building efficient, sustainable and affordable wastewater system upgrades with added BOD capacity by the end of 2021.
 - a. **Complete CERB Feasibility Study** on the Alternatives Analysis by the end of Feb, 2019 and implementation of proposed alternatives by August, 2019. **Final CERB Report in process.**
 - b. Contract with DOE for design funding by Jan 31, 2019. **Completed February, 2019**
 - c. Advertise for Design Engineer immediately upon contract with DOE. Phase Design Engineering contract as necessary to address collection system (including pump stations and geotechnical study) prior to performance on WWTP design. **Contract signed April, 2019**

Stevenson City Council Goals for 2021-2022 (cont.)

- d. **Complete Design** of the project to apply to DOE for construction funding by Oct, 2019. *Delayed until 2020 due to delay in DOE loan contract and CERB Study.*
- e. **Update Facilities Plan** with the CERB Study and design work by Oct, 2019. *CERB Study included in revised facilities plan update, submitted for DOE approval February, 2019. Design work will be completed and submitted to DOE end of June, 2020.*
- f. Plan for the relocation of Public Works equipment with the expansion of the WWTP to be implemented with construction of the upgrades by the end of 2021. *Alternatives sites researched and some relocation implemented.*
- g. Continue with the **Sewer Lining** project to reduce Infiltration and Inflow at the wastewater treatment plant during rain events by inspecting 10% of the wastewater collection system each year and repairing as needed and as budget allows. Contract for Geotech report as identified in GSP before repairs are made in Montell neighborhood. *Ongoing. The final report on Geotech for Montell neighborhood stated it is more cost effective to treat Infiltration and Inflow at the plant than to fix the sewer lines and install French drains.*
- h. Enter into agreements with all Significant Industrial Users for individual discharge limits and rates by the end of the second quarter 2019. *Signed agreement with Backwoods Brewing, draft with LDB remains in process.*
- i. Update FOG program to improve compliance by 90% by the end of 2019 and 100% by 2020. Updates shall include clear instructions of how the proposed escalating fees/fines will be imposed. *FOG Ordinance updated March, 2019.*
- j. Continue with minor improvements in both collection system and plant and encouraging BOD reduction to reach a goal of 0 NPDES effluent violations. *Ongoing. Coordinating with SIUs and Dirt Huggers for side stream material removal. Installed interim measures to improve plant performance and guide design.*





City of Stevenson

(509) 427-5970

7121 E Loop Road, PO Box 371
Stevenson, Washington 98648

To: Stevenson City Council and Residents

Date: November 19, 2020

Re: **2021 PROPOSED BUDGET - REVISED**

I am pleased to submit the revised City of Stevenson's 2021 proposed budget for your review and consideration.

OVERVIEW:

The budget development process is guided by Washington State Law and by the *Budgeting, Accounting & Reporting System* (BARS) manual published by the Washington State Auditor's Office. We prepare the annual budget for two main reasons:

1. It sets the legal limits on expenditures for the City.
2. It is our financial plan for next year. In its simplest form, it is an estimate of the revenues we expect to receive and how we plan to spend them.

When the budget is appropriated by ordinance, that ordinance provides the legal right to spend money as well as limit the amount we can spend.

Budget priorities are determined by reviewing the goals set at the strategic planning retreat in October of 2019 and were reviewed and confirmed at the July 11, 2020 special council meeting. More specific budget priorities for 2021 are included in the proposed budget.

The 2021 proposed budget continues all existing programs and staff. Revenue projections have been conservative with the following assumptions:

- Population estimate of 1,655, a 2.2% increase over last year.
- 1% increase in the property tax levy, plus new construction.
- A conservative sales tax estimate based on 2016 revenues, or 75% of 2019 receipts.
- Increase in water utility base rate of 5% for 2021.
- Increase in wastewater utility rates of 12.5% for 2021.
- Estimated amount of secured grants, loans and other revenue sources to fund capital improvement projects. 2021 budgeted amounts may vary from contracted amounts based on overall project timeline (design in 2021, construction in 2022, etc).

Revisions include:

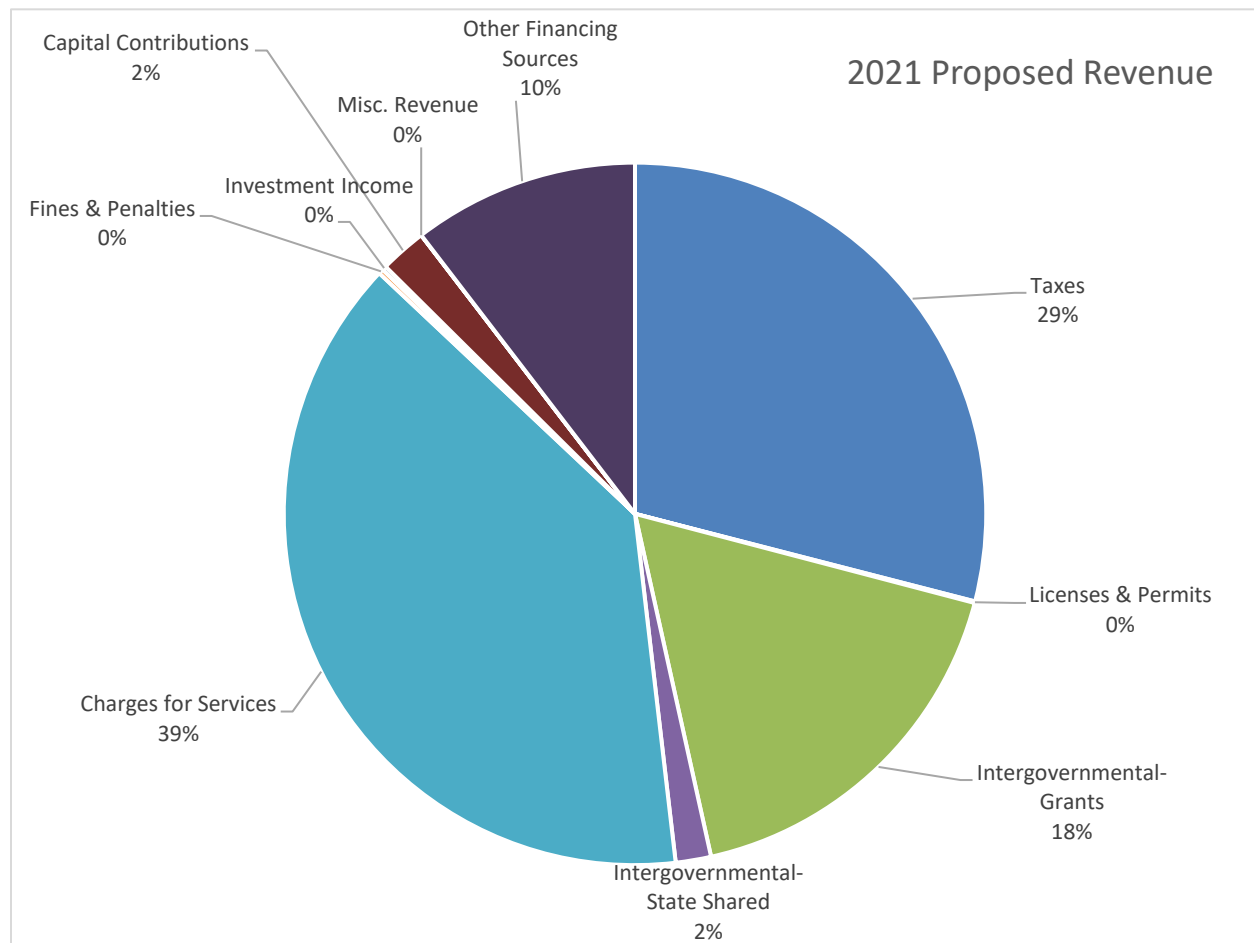
- 0.8% increase to the Sheriff's contract for services based on negotiated rates.
- \$40,000 for pool support as discussed at the October 15th council meeting.
- Tourism funding contract amounts revised to committee approved amounts for programs and events.
- \$6,000 for Path to the Gods mural as discussed at the November 12th special council meeting.

Revenue sources include:

- **Taxes** – property tax, sales tax and taxes on utilities (natural gas, electricity, cable, garbage, telephone, etc).
- **Licenses and Permits** – business licenses, building permits, etc.

- **Intergovernmental-Grants** – Transportation Improvement Board (TIB), etc. for capital projects
- **Intergovernmental-State Shared** – liquor revenues, fuel tax, criminal justice funds, etc.
- **Charges for Services** – planning fees, building inspector reimbursements, utility rates, etc.
- **Fines and Penalties** – mostly traffic infractions and criminal fines and penalties
- **Investment Income** – interest income from city investments
- **Capital Contributions** – connection charges for water and sewer hook-ups
- **Miscellaneous Revenue** – sale of scrap, cash drawer overage/shortage, other revenues
- **Nonrevenues** – agency pass-through funds, unclaimed property
- **Other Financing Sources** – loan proceeds for capital projects
- **Transfers In** – internal transfer between funds

The chart below lists revenues associated with general operations and maintenance, including capital projects and grant pass-throughs such as the Community Development Block Grant project.



These resources will be used to maintain existing service levels and execute planned capital projects. A highlight of the 2021 expenses include:

Capital Projects:

- First Street alternative transportation project construction phase \$619k.
- Design of wastewater system upgrades for \$500k.

Current Expense:

- Community Development Block Grant Home Rehabilitation project rollover \$250k.

Streets:

- City-wide Transportation Study \$80k

- Lower Kanaka road improvements \$20k.

Water/Sewer:

- System upgrades along Vancouver to the Rock Creek intersection \$50k.
- System upgrades along Loop to the Columbia intersection \$50k.

Equipment Services:

- Replace service truck \$45k. Purchase delayed the past two years.

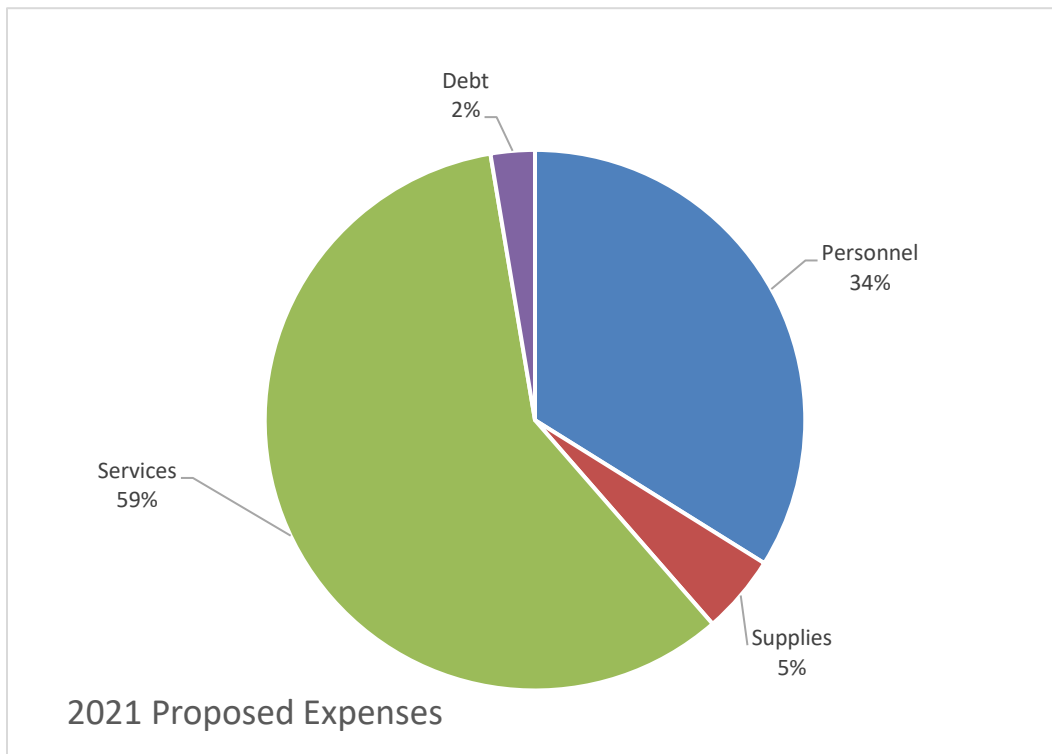
Personnel:

- Personnel costs account for approximately 34% of all operating expenditures.
- Staff salaries in the proposed budget were increased by a Cost of Living Adjustment (COLA) of 0.8% based on the June 2020 West B/C CPI-U, plus steps for all employees not already at top-step. The COLA equates to almost \$7,000 increased expenses city-wide.
- The cost of the medical plan offered by the City of Stevenson will be increasing by 4% in 2021. There will be no increase in the dental and vision plans.

Services:

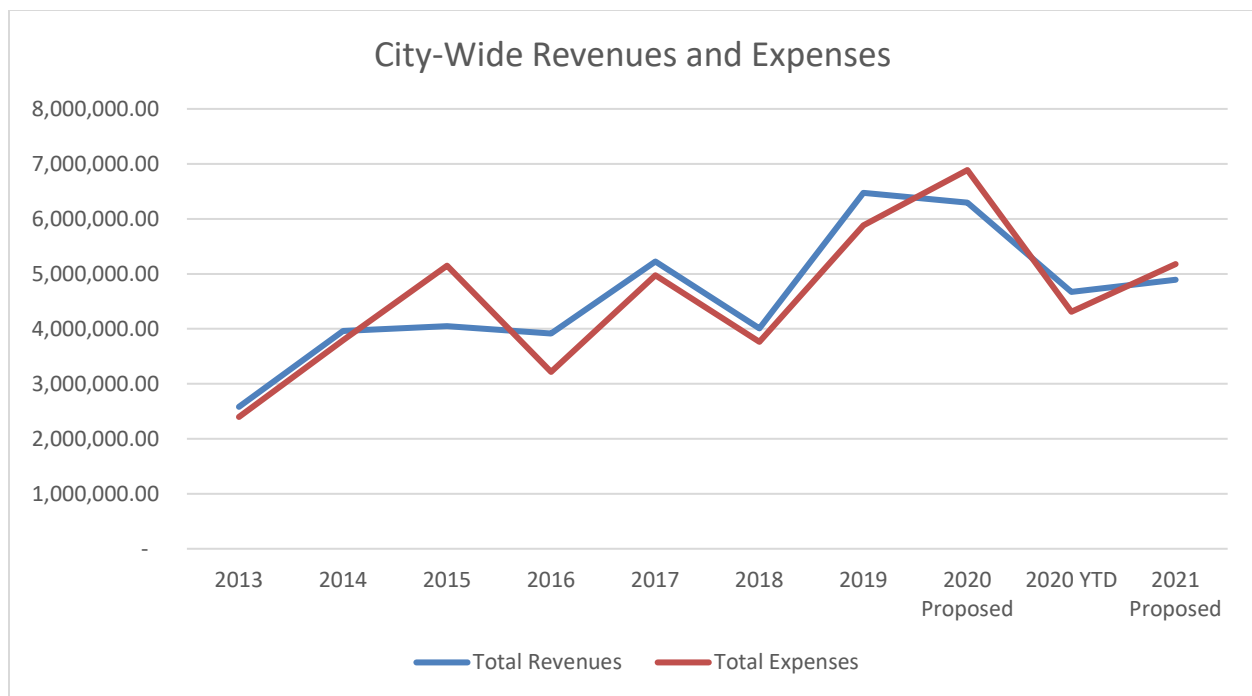
- Police Services account for 9% (\$175k)
- The services for the CDBG reimbursable grant accounts for 12% (\$250k)
- 16% of services are for Lodging Tax funds (\$329k)
- Wastewater services of sewer lining, hauling and disposal of biosolids and operations support account for 24% (\$474k)

The chart below lists expenses associated with general operations and maintenance, excluding capital projects and grant pass-throughs such as the Community Development Block Grant project.



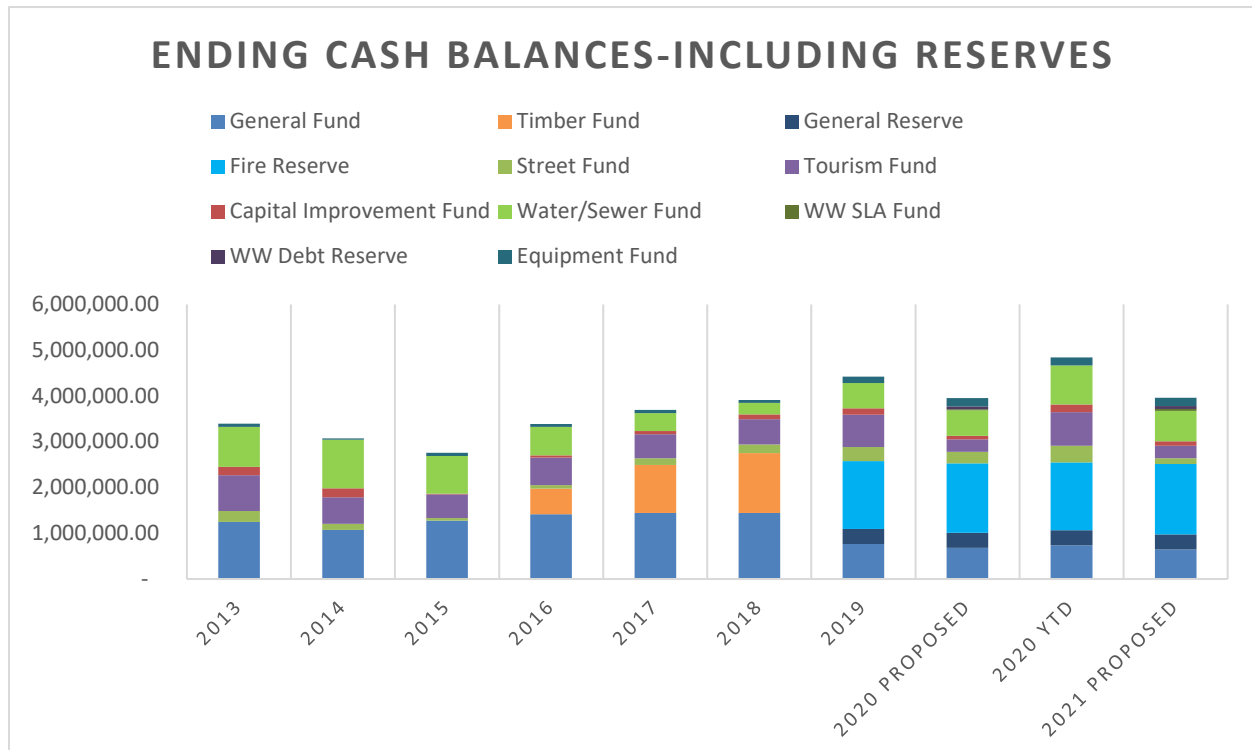
OVERALL REVENUE AND EXPENSE:

City-wide, revenues slightly exceed expenses. This allows the city to build up reserves to pay for capital project such as the Quad Gates and Kanaka Creek waterline projects in 2015. The current projection for 2020 is to use reserves, however our expenses are currently holding under our revenues year to date.



ENDING CASH BALANCES:

Overall, the ending cash balances for the city are increasing. This is due to the intentional rebuilding of reserves for the new fire hall, a new fire truck, water and wastewater projects. The 2020 year to date balances are better than the projected, which may continue through the end of the year. This would impact the 2021 proposed ending balances, which build on prior years.



FUND OVERVIEWS:

General Fund – The General Fund is the primary operating fund for the City. The General Fund accounts for all revenues and expenditures not required to be accounted for in a separate fund. General Fund

expenditures include all general government functions such as legislative, legal, municipal court, law enforcement, fire protection, building inspector services, planning services, parks maintenance, finance and accounting, and general administrative services.

The Unemployment Reserve in the General Fund (formerly Fund 622) has a current balance of \$33,414, which is enough to cover estimated unemployment claims. The City is self-insured for unemployment. The 2021 proposed budget does not include an increase to the unemployment reserve.

Primary revenues sources for the General Fund are property taxes and sales taxes with smaller amounts generated from utility taxes, permits, fines & other user charges, and state shared revenues. The primary revenue source, property taxes, is limited by Washington State law to a 1% annual increase.

General Fund Reserve – This fund is restricted by SMC 3.30.010 for urgent or emergency purposes as determined and approved by council. It may also be used as a source of short-term (less than three years) interfund loans.

Fire Reserve – This fund is for buildings, equipment and other capital items associated and used in the fire department restricted by SMC 3.30.020.

Street Fund -The Street Fund is used to account for proceeds of specific taxes and other revenue sources dedicated to fund city streets, storm drains, sidewalks and associated activities.

The primary state-dedicated revenue source is State gas tax. City Council has also dedicated the PUD Excise Tax, Liquor Profit Tax and a second half-percent sales tax (enacted by City Council in 2012) as additional revenue sources to the Street Fund.

Street Fund revenues have been supplemented in the past by the Federal Surface Transportation Program (STP) and the State Transportation Improvement Board (TIB) which can be used only for transportation purposes. Major street projects are accounted for in separate project funds in the 300 series with State and Federal revenues and transfers from the Street Fund and/or the General Fund when needed.

Tourism Promotion – The Tourism Fund (Hotel / Motel tax fund) was established by City Council to fund activities designed to increase tourism. Lodging taxes were authorized by the State Legislature for tourism marketing, special events and festivals designed to attract tourists, and the support of tourism-related facilities.

The primary revenue source is a Lodging Tax of 4% charged on lodging within the City of Stevenson. In the past, this tax has generated over \$400,000 per year, which is awarded to applicants by City Council following recommendations from the Tourism Advisory Committee (TAC) in November. COVID-19 has reduced the projected revenues and will be monitored as the tourism economy recovers.

Affordable Housing Fund – This fund, established in late 2020, is for the collection and use of the sales tax credit for affordable housing authorized by SMC 3.10 and RCW 82.14. The rate inside city limits is .73% and can be used for acquiring, rehabilitating or constructing affordable housing, providing the operations and maintenance costs of new units of affordable or supportive housing, and providing rental assistance to tenants.

Capital Improvement Fund – The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The primary dedicated revenue source is the real estate excise tax imposed on the sale of real estate. These funds are restricted by the State Legislature for capital purposes identified in a capital improvements plan and local capital improvements including those listed in RCW 35.43.040.

Capital Improvement projects are normally accounted for in separate project funds in the 300 series with funding from various State and Federal sources and transfers from the Capital Improvement Fund and/or other City funds as applicable. In recent years the Capital Improvement Fund has been used to help fund the Kanaka Creek and Gropper Sidewalk project, the Russell Avenue project and the Joint Emergency Facilities project.

Water & Sewer Fund – The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City’s water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements. An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment. The sewer rates are proposed to increase 12.5% for 2021. This rate increase of \$10 to the residential base fees is half of last year’s increase and will allow the city to meet the needs of the department for 2021. This may mean higher increases in the following years, however the city is taking into consideration the impact of COVID-19 on customers. Rate increases for 2022 and beyond will be determined after the finance package for construction of the Wastewater Treatment Plant upgrades is secured.

Wastewater Short Lived Asset Reserve Fund – This fund is required as part of the city’s USDA loan. Annual deposits of at least \$21,779 are required for the 40-year life of the 2020 wastewater project loan. This fund operates like a line of credit for repairing and/or replacing major system assets with a life span less than 15 years.

Wastewater Debt Reserve Fund – This fund is required as part of two loans the city has through USDA. The balance is equal to one annual loan installment. Prior written concurrence from USDA must be obtained before funds may be withdrawn from this fund during the life of the loan. When funds are withdrawn during the life of the loan, deposits will be made at the rate of 10% of one annual payment until the balance is equal to one annual loan payment.

Wastewater System Upgrades – This fund is for the planning, design and construction of upgrades to the water system as identified in the water system plan and required as part of the Administrative Order. Most of the revenues are grants or loans with some internal match funding. The revenues and expenditures are updated when funding is received, project timelines determined and contracts secured.

Equipment Service Fund – The Equipment Service Fund is used to account for labor charges and equipment usage by other funds, and to save funds for eventual equipment replacements. Revenues are derived from charges made against other funds for using the equipment. Charges are based on the number of hours worked and miles driven by field staff in each fund and are intended to cover operating costs, equipment maintenance, staff salaries, insurance, and replacement costs. Current rates are \$4.10 per mile for driven equipment and \$20 per hour for stationary equipment.

The Public Works Director maintains an equipment replacement schedule and attempts to replace at least one major piece of equipment every year, as funding allows. A copy of the equipment replacement schedule is included with the budget for this fund.

Respectfully submitted,

Leana Kinley

City Administrator

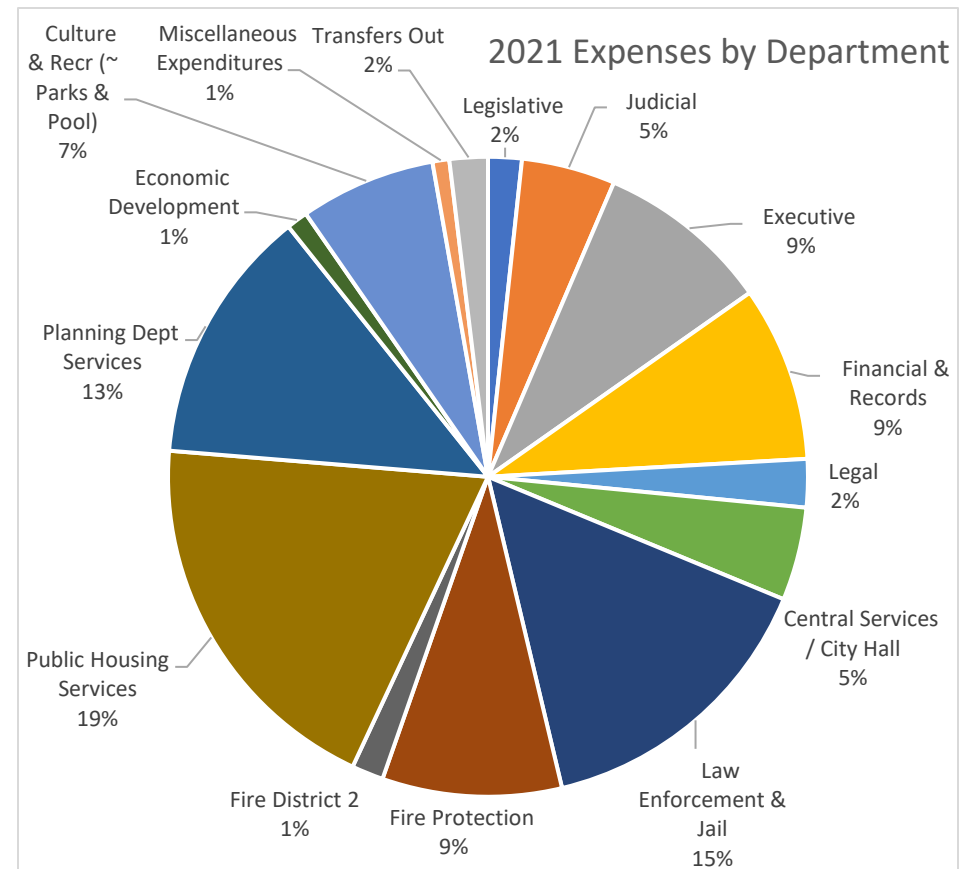
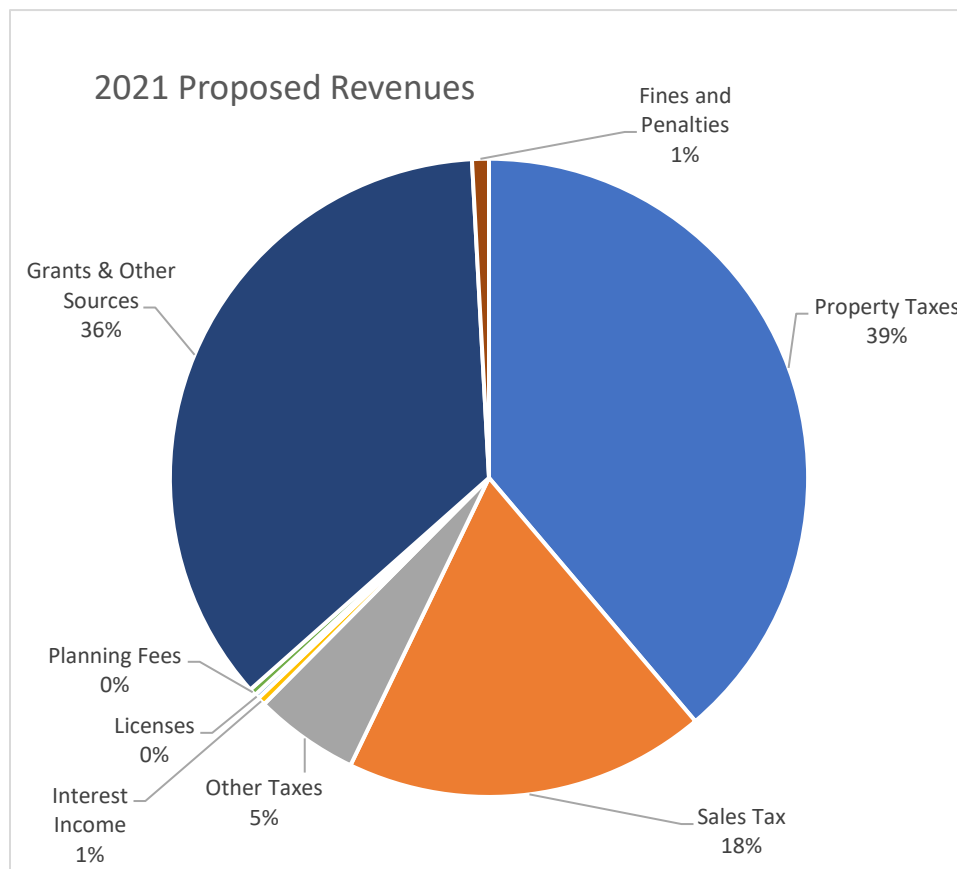
General Fund

The General Fund is the primary operating fund for the City. The General Fund accounts for all revenues and expenditures not required to be accounted for in a separate fund. General Fund expenditures include all general government functions such as legislative, legal, municipal court, law enforcement, fire protection, building inspector services, planning services, parks maintenance, finance and accounting, and general administrative services.

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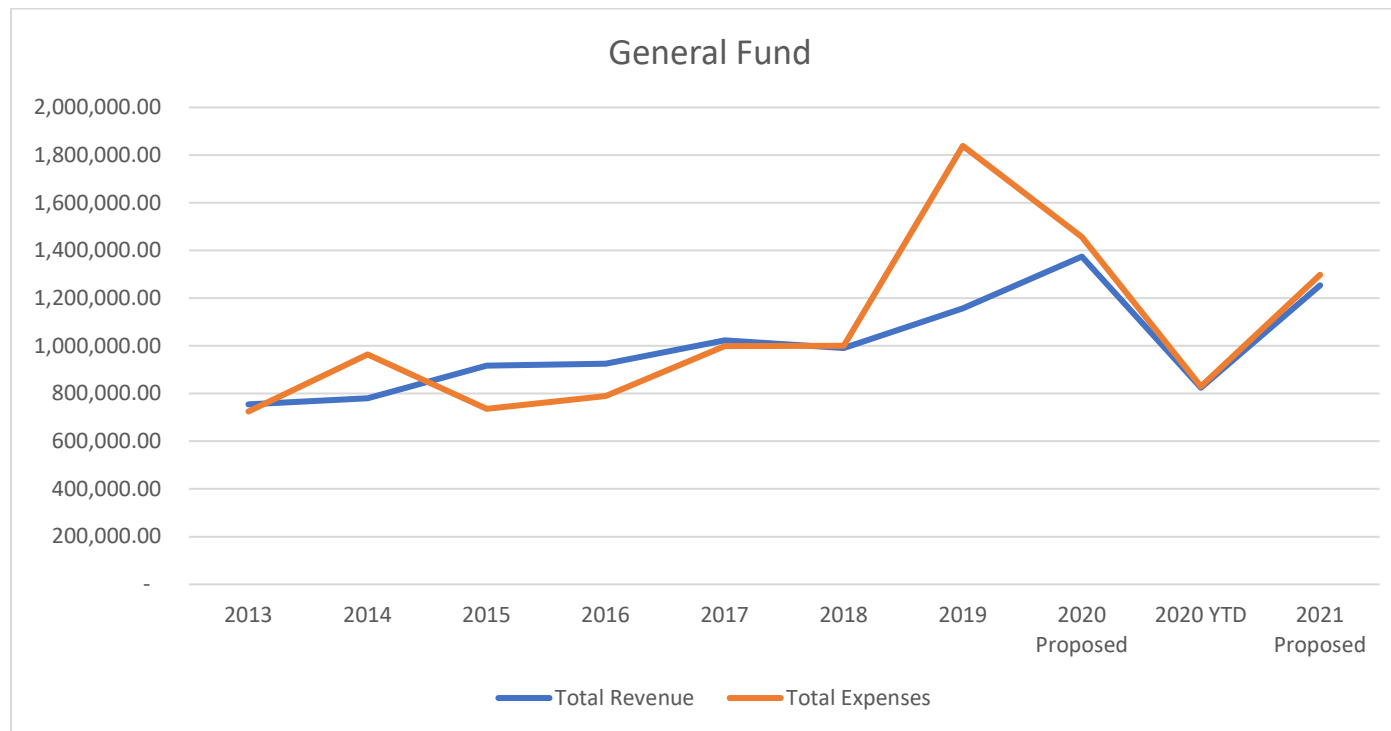
Primary revenues sources for the General Fund are property taxes and sales taxes with smaller amounts generated from utility taxes, permits, fines & other user charges, and state shared revenues. The primary revenue source, property taxes, is limited by Washington State law to a 1% annual increase. The Grants and Other Sources include a \$250k reimbursable pass-through Community Development Block Grant for housing rehabilitation with expenses listed under Public Housing Services.

The Transfer Out expense is \$25k for the Fire Reserve to save for replacement equipment such as a new fire truck. The Fire District 2 expenses are reimbursable and are listed under Other Sources for revenue.



The chart below shows the total revenue for the general fund compared to the expenses. Years where revenues exceed expenses build up reserves for future capital projects.

- In 2014 reserve funds of around \$330k were used with \$115k going towards the Quad Gates project and \$100k for Cascade Avenue and \$115k to the Bridging Byways project.
- In 2019, reserve funds of \$480k were transferred to the Fire Reserve Fund and \$120k was used for planning projects - the Downtown Plan and the Housing Needs Assessment and Buildable Lands Inventory.
- In 2020, the proposed budget reflects reserves of being used to cover the loss of sales tax revenue.
- 2020 Year to Date (YTD) revenues and expenditures show revenues matching expenses.
- 2021 Proposed Budget shows the use of about \$45k of reserves. With the current unreserved ending cash balance projected to be \$555k, there is no cause for alarm at this point as this is over 4 times the amount required by our current financial policy, or 5 months of our monthly expenses. This trend is expected to reverse as the economy recovers from the impacts of the coronavirus pandemic.



5 YEAR BUDGET COMPARISON

City Of Stevenson
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001 General Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 00 0001 Unreserved Cash & Investments	989,384.00	1,021,846.80	927,975.68	680,398.49	680,398.49	598,764.85	
100 Unreserved	989,384.00	1,021,846.80	927,975.68	680,398.49	680,398.49	598,764.85	
308 10 01 0001 Reserved Cash - Unemployment	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	
102 Unemployment Reserve	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	
308 10 02 0001 Reserved Cash - Custodial	54,359.97	54,546.82	59,695.22	51,135.13	51,135.13	51,135.13	
104 Custodial Reserve	54,359.97	54,546.82	59,695.22	51,135.13	51,135.13	51,135.13	
308 10 00 0001 Reserved Cash - Fire Truck	300,000.00	325,000.00	350,000.00	0.00	0.00	0.00	
308 10 03 0001 Reserved Cash - Fire Equip	35,000.00	7,298.40	70,000.00	0.00	0.00	0.00	
202 Fire Department	335,000.00	332,298.40	420,000.00	0.00			
308 Beginning Balances	1,412,157.79	1,442,105.84	1,441,084.72	764,947.44	764,947.44	683,313.80	
311 10 00 0000 General Property Tax	442,450.09	454,081.49	464,024.40	455,951.92	481,883.50	486,702.34	
311 Property Tax	442,450.09	454,081.49	464,024.40	455,951.92	481,883.50	486,702.34	
313 11 00 0000 Sales Tax	278,046.64	271,394.67	314,505.70	190,738.47	200,000.00	230,000.00	
313 71 00 0000 Local Criminal Justice Tax	19,600.02	20,509.66	23,902.04	18,371.01	15,000.00	15,000.00	
313 Sales Tax	297,646.66	291,904.33	338,407.74	209,109.48	215,000.00	245,000.00	
316 43 00 0000 Natural Gas Utility Tax	14,505.06	17,141.46	14,088.35	14,311.30	15,000.00	15,000.00	
316 45 00 0000 Garbage Utility Tax	7,688.59	8,597.12	9,407.19	9,215.10	7,500.00	7,500.00	
316 46 00 0000 Cable TV Utility Tax	2,891.17	2,876.17	4,006.81	2,920.30	3,000.00	3,000.00	
316 47 00 0000 Telephone Utility Tax	16,613.43	15,953.51	12,461.68	7,603.76	14,500.00	10,000.00	
316 Utility Tax	41,698.25	44,568.26	39,964.03	34,050.46	40,000.00	35,500.00	
317 20 00 0000 Leasehold Tax	22,536.82	18,548.54	23,684.42	14,944.56	16,000.00	16,000.00	
317 21 00 0000 Rock Cove ALF In-Lieu Tax	2,245.91	1,652.75	1,681.29	0.00	0.00	0.00	
317 Other Tax	24,782.73	20,201.29	25,365.71	14,944.56	16,000.00	16,000.00	
310 Taxes	806,577.73	810,755.37	867,761.88	714,056.42	752,883.50	783,202.34	
321 99 01 0000 Business Licenses	2,130.00	1,920.00	2,130.00	2,670.00	1,400.00	1,400.00	
321 99 02 0000 Peddlers & Solicitors Permit	0.00	15.00	0.00	0.00	0.00	0.00	
321 99 03 0000 Vacation Rental Licenses	700.00	1,800.00	2,000.00	900.00	1,500.00	1,500.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson
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001 General Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
321 Licenses	2,830.00	3,735.00	4,130.00	3,570.00	2,900.00	2,900.00	
322 10 00 0000 Building Permits	80,110.52	65,371.11	59,321.24	-3,989.44	-4,000.00	0.00	
322 Permits	80,110.52	65,371.11	59,321.24	-3,989.44	-4,000.00		
320 Licenses & Permits	82,940.52	69,106.11	63,451.24	-419.44	-1,100.00	2,900.00	
333 11 00 0000 DOC-CARES Act Grant	0.00	0.00	0.00	21,972.65	48,600.00	0.00	
333 14 51 0001 CDBG Housing Rehab Grant	0.00	0.00	27,081.57	96,880.01	350,000.00	250,000.00	Roll-over of estimated unused funds.
334 01 20 0000 AOC LFO Judicial agency grant	0.00	0.00	4.33	0.00	0.00	0.00	
334 03 10 0000 DOE-Shoreline Master Plan Grant	0.00	0.00	0.00	0.00	0.00	11,000.00	Grant received for required review and update. Work done in-house, no consultants needed.
334 03 10 0001 DOE-Spills Grant	0.00	0.00	79,307.18	0.00	0.00	0.00	
330 Grants	0.00	0.00	106,393.08	96,880.01	350,000.00	261,000.00	
335 00 91 0000 PUD Privilege Tax (in Lieu)	11,460.94	12,434.06	12,320.85	12,999.58	11,000.00	11,000.00	
335 State Shared	11,460.94	12,434.06	12,320.85	12,999.58	11,000.00	11,000.00	
336 06 21 0000 Criminal Justice - Low Population	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	State allocation.
336 06 25 0000 Criminal Justice - Contracted Services	2,688.06	2,790.68	2,910.06	3,117.77	2,500.00	2,500.00	State allocation.
336 06 26 0000 Criminal Justice - Special Programs	1,580.31	1,634.99	1,698.61	1,816.32	1,814.40	1,936.35	State allocation based on population.
336 06 42 0000 Marijuana Excise Tax	370.21	2,398.56	2,569.22	2,609.68	1,846.80	1,853.60	State allocation based on population.
336 06 51 0000 DUI/Other Crim Justice Assist	233.39	230.62	219.46	235.45	0.00	0.00	
336 06 94 0000 Liquor Excise Tax	7,423.00	7,886.23	8,611.28	10,210.97	8,893.80	9,367.30	State allocation based on population.
337 40 00 0000 Private Harvest Tax	11.45	15.61	17.96	7.35	0.00	0.00	
336 State Entitlements, Impact Payments	13,306.42	15,956.69	17,026.59	18,997.54	16,055.00	16,657.25	
330 Intergovernmental Revenues	24,767.36	28,390.75	135,740.52	150,849.78	425,655.00	288,657.25	
341 43 00 0000 General Admin Services	0.00	0.00	0.00	0.00	126,000.00	126,000.00	
341 81 00 0000 Printing/Photocopy Services	16.00	14.00	66.18	13.30	0.00	0.00	
342 33 05 0000 Active Probation Fee	0.00	0.00	0.00	4,878.42	0.00	0.00	
341 Other	16.00	14.00	66.18	4,891.72	126,000.00	126,000.00	
342 21 00 0000 Fire District II Fire Control	78,079.22	29,650.57	21,348.22	19,048.36	31,950.00	32,700.00	Reimbursement offsets budgeted expenses.

5 YEAR BUDGET COMPARISON

City Of Stevenson
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001 General Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
342 Fire District 2	78,079.22	29,650.57	21,348.22	19,048.36	31,950.00	32,700.00	
345 83 00 0000 Planning Fees	5,885.00	3,175.00	9,250.00	30,392.00	20,000.00	4,500.00	Conservative estimate.
345 Planning	5,885.00	3,175.00	9,250.00	30,392.00	20,000.00	4,500.00	
345 83 01 0000 N Bonn Bldg Inspect Reimburse	4,048.28	5,741.20	1,973.20	29.00	0.00	0.00	
345 83 02 0000 Skamania County Reimbursement	1,782.62	1,205.89	2,659.88	395.15	0.00	0.00	
346 Building	5,830.90	6,947.09	4,633.08	424.15			
340 Charges For Goods & Services	89,811.12	39,786.66	35,297.48	54,756.23	177,950.00	163,200.00	
353 10 00 0000 Traffic Infractions/Parking	2,390.34	4,327.90	5,622.09	5,705.56	3,000.00	3,000.00	
353 70 00 0000 Non-Traffic Infractions	74.62	29.27	139.78	244.49	50.00	100.00	
355 20 00 0000 DUI Fines	1,069.18	1,220.06	298.41	227.22	1,000.00	1,000.00	
355 80 00 0000 Criminal Traffic Fines	766.97	1,238.81	580.49	2,133.34	1,500.00	1,000.00	
356 90 00 0000 Criminal Non-Traffic Fines	113.61	767.98	340.53	242.04	700.00	600.00	
357 37 00 0000 Court Cost Recoupments	1,704.86	5,833.20	9,300.65	4,290.53	5,000.00	5,000.00	
350 Fines & Penalties	6,119.58	13,417.22	16,281.95	12,843.18	11,250.00	10,700.00	
361 11 00 0000 Interest Income/General Fund	8,468.59	12,805.97	28,231.67	16,583.24	5,000.00	5,000.00	
361 40 00 0000 Sales Tax Interest	451.18	742.54	1,117.41	522.58	200.00	200.00	
362 00 00 0000 Park Rentals	0.00	0.00	2,500.00	1,500.00	2,500.00	0.00	Contract ended in 2020.
367 10 00 0000 Fire Department Donations	0.00	1,000.00	0.00	0.00	0.00	0.00	
369 91 00 0000 Miscellaneous Income	163.33	393.99	604.88	544.04	300.00	300.00	
360 Interest & Other Earnings	9,083.10	14,942.50	32,453.96	19,149.86	8,000.00	5,500.00	
386 90 00 0000 Agency Deposit - Court Remittances	5,619.21	10,567.78	11,255.01	7,799.67	0.00	0.00	
386 90 00 0001 Agency Deposit - CVC	0.00	0.00	0.00	159.27	0.00	0.00	
388 10 00 0000 Prior Period Adjustments	0.00	2,220.37	0.00	0.00	0.00	0.00	
389 00 02 0000 Custodial Activities-UCP	13.85	0.00	0.00	0.00	0.00	0.00	
389 30 00 0000 Agency Collections - State Bldg Code	234.00	441.50	340.00	13.00	0.00	0.00	
389 40 00 0000 Agency Deposit - Court Trust	1,151.44	9,700.34	0.00	0.00	0.00	0.00	
380 Non Revenues	7,018.50	22,929.99	11,595.01	7,971.94	0.00	0.00	
TOTAL REVENUES:	2,438,475.70	2,441,434.44	2,603,666.76	1,724,155.41	2,139,585.94	1,937,473.39	
511 30 41 0000 Ordinance Codification	4,391.68	5,293.50	2,374.74	1,303.00	2,500.00	2,500.00	
511 30 44 0000 Legislative Publishing	3,229.29	7,922.64	4,787.44	3,721.60	3,500.00	3,500.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson
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001 General Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
511 60 10 0000 Council Salary	9,172.96	10,777.04	11,399.99	8,550.00	12,000.00	12,000.00	
511 60 20 0000 Council Benefits	760.21	845.30	895.86	665.60	1,000.00	1,000.00	
511 60 43 0000 Travel/Lodging Council	115.00	1,130.84	52.43	0.00	0.00	2,000.00	
511 60 49 0000 Tuition Council	0.00	0.00	225.00	0.00	1,000.00	1,000.00	
511 Legislative	17,669.14	25,969.32	19,735.46	14,240.20	20,000.00	22,000.00	
512 50 10 0001 Court Clerk Salary	4,412.57	4,208.27	3,817.08	3,076.31	3,000.00	5,000.00	
512 50 20 0001 Court Clerk Benefits	933.02	944.15	1,456.06	606.90	1,500.00	3,000.00	
512 50 31 0000 Court Supplies	0.00	118.47	0.00	0.00	0.00	0.00	
512 50 41 0001 Jury Management/Courtroom Use	991.76	747.48	694.19	817.53	1,200.00	1,200.00	
512 50 41 0003 Municipal Court Contract	23,000.01	20,000.00	20,000.00	16,666.00	20,000.00	20,000.00	
512 50 49 0000 Juror/Witness/Investigative Fees	1,011.95	0.00	0.00	0.00	1,000.00	0.00	
512 52 41 0001 Transcription Services	0.00	1,644.30	0.00	0.00	0.00	0.00	
512 52 41 0002 Interpreter Fees	0.00	0.00	0.00	0.00	500.00	500.00	
512 52 51 0000 Sheriff Warrant Service Charge	270.00	240.00	0.00	0.00	500.00	500.00	
515 35 41 0000 Prosecuting Attorney County Contract	16,000.00	16,000.00	16,000.00	13,334.00	20,000.00	16,000.00	
515 93 41 0000 Indigent Defense	15,262.85	10,738.50	12,503.44	7,203.75	15,000.00	15,000.00	
515 93 41 0001 Indigent Defense Investigation	2,873.53	0.00	0.00	0.00	0.00	0.00	
512 Judicial	64,755.69	54,641.17	54,470.77	41,704.49	62,700.00	61,200.00	
513 10 10 0000 Mayor Salary	7,200.00	7,200.00	7,200.00	6,000.00	7,200.00	7,200.00	
513 10 10 0001 City Administrator Salary	21,596.02	64,583.59	70,682.33	62,602.58	75,000.00	75,000.00	
513 10 20 0000 Mayor Benefits	557.17	556.30	550.80	466.85	625.00	625.00	
513 10 20 0001 City Administrator Benefits	6,038.13	30,629.88	30,945.66	12,460.79	28,000.00	28,000.00	
513 10 43 0000 Travel/Lodging Mayor/Administrator	0.00	0.00	2,336.70	0.00	0.00	2,000.00	
513 10 49 0000 Tuition Mayor/Administrator	0.00	0.00	256.95	474.10	600.00	1,000.00	
513 Executive	35,391.32	102,969.77	111,972.44	82,004.32	111,425.00	113,825.00	
514 20 10 0001 Budgeting/Accounting Salary	74,637.52	67,431.97	58,290.69	62,214.70	66,000.00	66,000.00	
514 20 20 0001 Budgeting/Accounting Benefits	24,285.39	23,007.60	22,796.54	18,282.11	21,000.00	21,000.00	
514 20 41 0001 EBPP Fees General Fund	12.15	75.65	542.41	352.94	600.00	600.00	
514 20 41 0022 Audit Fee	3,997.06	4,883.96	0.00	5,493.43	6,000.00	7,000.00	
514 20 43 0000 Travel Financial/Records	286.91	1,422.24	1,452.39	753.87	755.00	3,000.00	
514 20 46 0000 Clerk Bond Premiums	3,203.82	3,822.21	8.00	99.00	200.00	200.00	
514 20 49 0000 Training/Tuition - Financial/Records	1,012.50	2,212.70	4,130.14	980.00	500.00	3,000.00	
514 20 49 0001 Dues & Membership - Financial	100.00	245.00	910.00	1,136.70	1,000.00	1,200.00	
514 20 49 0002 Fiduciary Fees/VISA	627.84	559.50	1,494.41	2,450.54	2,000.00	2,500.00	Bank fees increased due to lower interest rates and city absorbing customer credit card transaction fees.
514 20 49 0003 Miscellaneous Charges	0.00	0.00	14.29	838.27	500.00	500.00	
514 30 10 0000 Minutes - Recording Fee Sal	1,980.93	1,510.00	2,341.25	1,547.30	2,250.00	2,250.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson
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001 General Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
514 30 20 0000 Minutes - Recording Fee Ben	171.54	130.50	224.21	133.57	200.00	200.00	
514 41 41 0000 Elections	903.80	0.00	877.78	0.00	1,000.00	1,000.00	
514 91 51 0000 Voter Registration Services	2,739.57	0.00	0.00	0.00	6,000.00	6,000.00	
514 Financial, Recording & Elections	113,959.03	105,301.33	93,082.11	94,282.43	108,005.00	114,450.00	
515 41 41 0000 Advisory Board Services	38,213.95	19,495.15	24,494.20	18,888.00	30,000.00	30,000.00	
515 41 43 0000 Travel - Legal	313.36	0.00	158.24	0.00	0.00	750.00	
515 41 49 0000 Training & Tuition - Legal	80.00	0.00	42.00	0.00	750.00	750.00	
515 41 49 0001 Legal Miscellaneous	30.00	0.00	0.00	0.00	0.00	0.00	
515	38,637.31	19,495.15	24,694.44	18,888.00	30,750.00	31,500.00	
517 70 22 0000 Unemployment Claims	158.55	891.60	10,359.16	10,596.00	15,000.00	0.00	
517 70 25 0000 Old Age Survivor Insurance	0.00	0.00	25.00	25.00	25.00	25.00	
517 70 41 0000 Old Age Survivor Insurance	25.00	25.00	0.00	0.00	0.00	0.00	
517 90 26 0000 Staff Wellness	0.00	0.00	0.00	0.00	500.00	500.00	
517 Employee Benefit Programs	183.55	916.60	10,384.16	10,621.00	15,525.00	525.00	
518 20 44 0000 DNR Fire Control Assessment	0.00	0.50	17.90	17.90	0.00	0.00	
518 30 10 0000 Building Repair Salary	257.23	1,630.94	1,738.91	1,886.11	3,000.00	3,000.00	
518 30 20 0000 Building Repair Benefits	146.99	891.95	1,162.12	1,074.42	1,500.00	1,500.00	
518 30 31 0000 Household Supplies/Repairs	1,208.24	1,173.65	409.26	579.95	2,000.00	2,000.00	
518 30 41 0000 Custodial Services	3,657.00	3,850.00	4,029.00	600.00	1,000.00	1,000.00	Cleaning services in-house, contract glass & carpet cleaning.
518 30 41 0001 Contractual Services	0.00	3,262.50	6,709.80	2,115.71	2,000.00	2,500.00	
518 30 44 0000 HR-Advertisement	0.00	0.00	946.73	691.56	700.00	0.00	
518 30 45 0099 Eq Rental-Bldg Repair	68.02	952.48	578.11	884.76	1,000.00	1,000.00	
518 30 46 0000 Insurance - Liability	11,134.22	13,311.88	1,120.60	10,428.42	10,500.00	14,000.00	
518 30 47 0000 Heat & Lights	2,573.57	2,477.97	2,505.12	2,402.64	3,000.00	3,000.00	
518 30 47 0001 City Hall Water/Sewer	593.40	762.41	1,047.10	784.14	1,330.29	1,330.29	
518 30 48 0000 Building Repair Supplies	-41.91	250.12	1,075.91	0.00	1,000.00	1,000.00	
518 40 31 0000 Office Supplies	3,674.25	5,146.58	3,817.17	3,852.96	6,000.00	6,000.00	
518 40 41 0000 Office Equip Repair& Maintenance	8,536.65	5,357.77	14,094.97	19,135.39	16,000.00	16,000.00	BIAS Software, IT and copier contracts
518 40 42 0000 Central Services Telephone	3,512.19	3,600.94	4,112.50	3,982.97	3,750.00	4,000.00	
518 40 42 0001 Miscellaneous - Postage	171.60	798.81	545.61	329.28	500.00	500.00	
518 80 41 0023 Website - General Fund	240.00	260.00	1,290.00	180.00	500.00	500.00	
518 90 10 0000 COVID-19 - Salaries	0.00	0.00	0.00	12,212.98	12,000.00	0.00	
518 90 20 0000 COVID-19 - Benefits	0.00	0.00	0.00	2,957.64	3,000.00	0.00	
518 90 31 0000 COVID-19 Supplies	0.00	0.00	0.00	12,111.89	15,000.00	0.00	
518 90 41 0000 COVID-19 Services	0.00	0.00	0.00	5,718.96	2,000.00	0.00	
518 90 49 0001 Dues And Membership - General	1,272.84	3,561.80	3,313.14	1,808.00	3,000.00	3,000.00	
594 18 62 0000 City Hall Improvements	0.00	0.00	0.00	10,169.30	15,000.00	0.00	

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001 General Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
594 18 64 0000 Office Furniture/Equipment	1,674.73	0.00	1,053.80	0.00	0.00	0.00	
594 18 64 0001 Computer Equipment	0.00	1,216.26	19,497.53	1,111.80	0.00	0.00	
518 Centralized Services	38,679.02	48,506.56	69,065.28	95,036.78	103,780.29	60,330.29	
521 20 41 0000 Police Services	160,000.00	166,360.00	169,731.00	145,685.84	175,501.85	176,905.87	Negotiated contract amount
521 20 41 0001 CR Jus #4 Basic Law Enforcemnt	2,688.06	2,495.80	2,910.06	2,315.69	2,700.00	2,700.00	
521 30 41 0000 CR Jus #1 Drug/Alcohol ED	1,580.31	1,929.87	1,698.61	1,349.07	1,600.00	1,600.00	
523 30 41 0000 Probation And Parole Services	0.00	0.00	0.00	3,558.74	0.00	0.00	
523 60 41 0000 Jail Services	9,241.78	13,325.00	11,012.60	4,366.00	13,000.00	13,000.00	
521 Law Enforcement	173,510.15	184,110.67	185,352.27	157,275.34	192,801.85	194,205.87	
522 10 10 0000 Fire Chief/Administration - Salaries	1,200.00	1,200.00	1,480.80	1,561.60	1,500.00	1,900.00	
522 10 20 0000 Fire Chief/Administration - Benefits	91.80	91.80	91.80	77.84	200.00	100.00	
522 20 10 0000 Fire Contract Volunteer Reimb	8,154.00	15,280.00	11,434.00	0.00	16,000.00	16,000.00	
522 20 20 0000 Firefighter Benefits	623.78	1,168.96	874.71	6.17	1,000.00	1,000.00	
522 20 24 0000 Firefighter Pension/Disability	2,460.00	2,130.00	1,920.00	2,190.00	3,500.00	2,500.00	
522 20 31 0000 Fire Supplies	8,537.55	7,981.94	8,578.63	2,475.72	16,000.00	10,000.00	
522 20 31 0119 Fire Supplies-COVID-19	0.00	0.00	0.00	2,542.33	0.00	0.00	
522 20 32 0000 Fire Truck Fuel	228.02	448.94	604.58	190.88	1,000.00	1,000.00	
522 20 41 0000 Fire-Contractual Services	0.00	0.00	0.00	0.00	0.00	25,000.00	Strategic Plan
522 20 42 0000 Fire Telephone	1,322.40	1,235.64	1,226.18	860.55	1,400.00	1,400.00	
522 20 46 0000 Fire Truck Insurance	2,672.33	3,146.35	759.07	1,302.27	3,000.00	1,500.00	
522 20 48 0000 Fire Hydrant Repair/Supplies	0.00	0.00	0.00	0.00	0.00	1,000.00	
522 20 49 0001 Dues & Memb./Sub. City Fire	0.00	245.19	240.00	197.50	305.00	250.00	
522 30 10 0000 Fire Support Salary	6,380.13	6,434.03	4,996.81	2,404.61	8,500.00	8,500.00	
522 30 20 0000 Fire Support Benefits	4,107.05	3,743.95	3,003.37	996.05	5,000.00	7,000.00	
522 30 31 0001 Fire Prevention Supplies City	0.00	81.70	0.00	0.00	500.00	500.00	
522 30 41 0000 Fire Investigations	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
522 30 45 0099 Eq Rental - Fire Support	2,864.37	3,528.70	2,212.72	610.58	5,500.00	5,500.00	
522 45 43 0000 Travel - Fire Department	0.00	65.30	0.00	0.00	1,000.00	1,000.00	
522 45 49 0000 Fire Department Training	747.58	676.48	351.46	9.63	4,500.00	3,000.00	
522 50 47 0000 Fire Hall Heat And Lights	2,804.32	2,598.75	2,499.56	1,799.95	3,000.00	3,000.00	
522 50 47 0001 Fire Hall Water-Sewer	0.00	0.00	0.00	973.41	0.00	5,000.00	
522 50 47 0099 Water on Demand For Hydrants	4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	
522 50 48 0000 Fire Hall Repair	0.00	134.89	0.00	4,523.40	0.00	5,000.00	Gutters & security system
522 60 48 0000 Fire Equipment Repair	282.17	2,264.04	6,809.23	765.55	6,000.00	6,000.00	
594 22 64 0001 Fire Equip Purchase - City	79,338.52	0.00	79,529.85	0.00	0.00	0.00	
597 12 00 0000 Transfer Out To 303 Joint Emerg.	0.00	0.00	34,316.57	0.00	0.00	0.00	
202 Fire Department	125,814.02	56,456.66	164,929.34	23,488.04	82,905.00	111,150.00	
522 20 31 0002 Fire Supplies FD II	10,284.54	4,788.10	8,852.82	2,019.35	10,000.00	10,000.00	

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Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
522 20 31 0219 Fire Supplies FD II-COVID-19	0.00	0.00	0.00	2,542.35	0.00	0.00	
522 20 32 0002 Fire Truck Fuel FDII	736.55	1,102.81	948.05	638.47	1,000.00	1,000.00	
522 20 49 0002 Dues & Membership/Subscriptions FD II	0.00	245.19	405.00	197.50	0.00	250.00	
522 30 31 0020 Fire Prevention Supplies FDII	0.00	110.77	0.00	0.00	500.00	500.00	
522 45 43 0002 Travel-FD II	0.00	65.29	0.00	0.00	0.00	0.00	
522 45 49 0002 Fire Training FD II	747.57	676.51	351.45	9.63	2,000.00	3,000.00	
522 60 48 0002 Fire Equipment Repair FDII	358.65	179.03	196.55	149.94	6,000.00	6,000.00	
594 22 64 0002 Fire Equip Purchase - FD II	63,150.13	0.00	0.00	0.00	0.00	0.00	
203 Fire District 2	75,277.44	7,167.70	10,753.87	5,557.24	19,500.00	20,750.00	
522 Fire Control	201,091.46	63,624.36	175,683.21	29,045.28	102,405.00	131,900.00	
525 30 48 0000 Disaster Recovery Contracted Services	15,738.34	0.00	0.00	0.00	0.00	0.00	
525	15,738.34	0.00	0.00	0.00	0.00	0.00	
528 60 41 0000 Dispatch Fees - City	1,703.25	1,794.40	2,301.39	0.00	2,000.00	2,500.00	
528 60 42 0000 Radio Contract	2,870.85	2,870.85	2,870.84	3,229.75	6,000.00	3,500.00	
528 Dispatch Services	4,574.10	4,665.25	5,172.23	3,229.75	8,000.00	6,000.00	
551 00 41 0000 CDBG Housing Rehab Cont. Svc.	0.00	0.00	89,117.85	34,843.73	350,000.00	250,000.00	Roll-over of prior year's estimated unused funds. Matches revenues.
551 Public Housing Services	0.00	0.00	89,117.85	34,843.73	350,000.00	250,000.00	
553 70 41 0000 Air Pollution Authority	0.00	215.40	276.80	434.75	300.00	300.00	
553 Conservation	0.00	215.40	276.80	434.75	300.00	300.00	
554 90 40 0000 Waterfront Mitigation Support	0.00	0.00	7,332.55	0.00	11,400.00	0.00	
554 Environmental Services	0.00	0.00	7,332.55	0.00	11,400.00	0.00	
558 50 10 0000 Building Inspector Salary	35,781.09	46,411.36	45,281.71	2,686.63	3,000.00	0.00	
558 50 20 0000 Building Inspector Benefits	21,836.70	26,701.02	26,554.65	1,489.72	1,500.00	0.00	
558 50 31 0000 Building Department Supplies	230.91	41.33	189.77	5.37	0.00	0.00	
558 50 41 0000 Consulting Services	0.00	0.00	90.00	0.00	0.00	0.00	
558 50 42 0000 Building Department Telephone	618.11	674.01	590.19	0.00	0.00	0.00	
558 50 43 0000 Travel - Building Inspector	328.94	0.00	1,088.98	0.00	0.00	0.00	
558 50 45 0099 Eq Rental - Building Dept	14,971.15	18,506.00	17,053.40	709.80	1,000.00	0.00	
558 50 49 0000 Training & Tuition - Building Dept	275.00	45.00	1,187.73	0.00	0.00	0.00	

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001 General Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
558 50 49 0001 Dues & Membership - Bldg Dept	95.00	210.00	95.00	0.00	300.00	0.00	
550 Building	74,136.90	92,588.72	92,131.43	4,891.52	5,800.00		
558 60 10 0000 Planning Salary	72,965.47	78,116.46	83,163.00	70,833.68	89,000.00	90,000.00	
558 60 10 0001 Planning Recorder - Salaries	1,078.36	760.00	1,038.78	1,106.75	1,800.00	1,800.00	
558 60 10 0002 Planning Commission Salaries	3,375.00	3,900.00	3,077.68	3,375.00	4,500.00	4,500.00	
558 60 10 0003 Planning Intern Salary	0.00	6,506.25	0.00	0.00	0.00	0.00	
558 60 20 0000 Planning Benefits	33,958.38	35,714.78	37,331.50	33,674.80	40,000.00	45,000.00	
558 60 20 0001 Planning Recorder - Benefits	93.28	65.71	66.87	95.57	180.00	180.00	
558 60 20 0002 Planning Commission Benefits	271.39	314.08	242.32	262.65	500.00	500.00	
558 60 20 0003 Planning Intern Benefits	0.00	583.82	0.00	0.00	0.00	0.00	
558 60 31 0000 Planning Supplies	0.00	74.27	0.00	0.00	750.00	200.00	
558 60 41 0000 Planning & Professional Assist	0.00	1,410.00	119,807.30	44,758.86	50,000.00	20,000.00	
558 60 41 0001 Planning Publication	595.92	898.56	819.00	1,185.29	1,750.00	1,750.00	
558 60 43 0000 Travel - Planning/Prof Assistance	231.23	20.00	898.88	0.00	0.00	1,500.00	
558 60 49 0000 Training & Tuition - Planning	145.00	230.00	451.69	0.00	0.00	1,500.00	
558 60 49 0001 Dues & Membership - Planning	363.00	394.00	0.00	0.00	500.00	600.00	
558 60 49 0002 Planning Filing Fees/Misc	0.00	113.00	570.00	26.25	500.00	200.00	
560 Planning	113,077.03	129,100.93	247,467.02	155,318.85	189,480.00	167,730.00	
558 70 49 0001 EDC Assessment	10,042.50	9,945.00	10,237.50	5,265.00	11,000.00	12,890.00	
558 70 49 0002 MCEDD Services	732.50	806.00	894.00	982.00	900.00	1,000.00	
570 Economic Development	10,775.00	10,751.00	11,131.50	6,247.00	11,900.00	13,890.00	
558 Planning & Community Devel	197,988.93	232,440.65	350,729.95	166,457.37	207,180.00	181,620.00	
565 10 49 0000 Food Bank Support	6,000.00	6,000.00	10,000.00	6,667.00	10,000.00	10,000.00	
565 Welfare	6,000.00	6,000.00	10,000.00	6,667.00	10,000.00	10,000.00	
566 72 42 0000 Substance Abuse/Liquor Excise	148.46	157.73	211.16	147.21	150.00	150.00	
566 Substance Abuse	148.46	157.73	211.16	147.21	150.00	150.00	
573 20 41 0000 Trail Of The Gods Mural	0.00	0.00	0.00	0.00	0.00	6,000.00	Requested at 11/12 Special Budget Meeting
573 90 49 0000 Hosting of Meetings/Events	44.74	1,194.49	1,022.13	59.96	500.00	500.00	
573 Cultural & Community Activities	44.74	1,194.49	1,022.13	59.96	500.00	6,500.00	
576 20 41 0000 Community Pool Support	39,999.96	20,000.04	32,500.00	37,500.00	40,000.00	40,000.00	Maximum amount if pool opened year-round

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001 General Expense Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
576 80 10 0000 Park Maintenance Salary	21,994.27	18,654.56	38,961.16	13,327.60	20,000.00	20,000.00	
576 80 20 0000 Park Maintenance Benefits	7,607.53	7,260.87	17,010.55	8,001.71	12,000.00	12,000.00	
576 80 31 0000 Parks Supplies	580.70	10,433.21	10,288.24	1,299.24	2,000.00	2,000.00	
576 80 45 0099 Eq Rental - Parks	15,719.58	14,092.05	11,315.73	6,300.18	12,000.00	12,360.00	
576 80 47 0000 Parks Electricity	261.00	320.79	454.36	434.88	350.00	500.00	
576 80 47 0001 Parks Water	0.00	0.00	0.00	255.51	0.00	1,800.00	
576 80 48 0000 Parks - Contracted	0.00	6,311.18	11,332.00	0.00	0.00	0.00	
576 Park Facilities	86,163.04	77,072.70	121,862.04	67,119.12	86,350.00	88,660.00	
586 90 00 0000 Agency Disbursement - Court	5,480.19	10,796.22	11,090.82	7,697.04	0.00	0.00	
586 90 00 0001 Agency Disbursement - CVC	0.00	0.00	0.00	155.14	0.00	0.00	
586 91 00 0000 Agency Disbursement - Court Trust	979.99	5,657.50	856.79	0.00	0.00	0.00	
589 30 00 0000 Agency Remittances - State Bldg Code	216.00	416.50	207.50	132.50	0.00	0.00	
589 99 00 0000 Payroll Clearing	0.00	0.00	2,275.71	-171.87	0.00	0.00	
580 Non Expenditures	6,676.18	16,870.22	14,430.82	7,812.81	0.00	0.00	
597 00 01 0020 Transfers-Out - Fire Reserve	0.00	0.00	480,000.00	0.00	35,000.00	25,000.00	
597 00 01 0100 Transfers-Out - To 100 Street Fund	0.00	0.00	5,565.12	0.00	0.00	0.00	
597 00 01 0630 Transfers-Out -Municipal Court	0.00	0.00	5,443.28	0.00	0.00	0.00	
597 00 01 0631 Transfers-Out - CATV	0.00	0.00	3,115.25	0.00	0.00	0.00	
597 12 00 0000 Transfer Out To Joint Emergency Facilities	0.00	63,198.11	0.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	63,198.11	494,123.65	0.00	35,000.00	25,000.00	
508 80 00 0000 CE-Unreserved Ending Cash	0.00	0.00	0.00	0.00	598,764.67	554,758.10	Reflects changes made
100 Unreserved	0.00	0.00	0.00	0.00	598,764.67	554,758.10	
508 10 00 0002 CE-Unemployment Reserve	0.00	0.00	0.00	0.00	33,414.00	33,414.00	
102 Unemployment Reserve	0.00	0.00	0.00	0.00	33,414.00	33,414.00	
508 10 00 0004 CE-Custodial	0.00	0.00	0.00	0.00	51,135.13	51,135.13	
104 Custodial Reserve	0.00	0.00	0.00	0.00	51,135.13	51,135.13	
202 Fire Department	0.00	0.00	0.00	0.00			
999 Ending Balance	0.00	0.00	0.00	0.00	683,313.80	639,307.23	

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001 General Expense Fund

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TOTAL EXPENDITURES:	1,001,210.46	1,007,349.48	1,838,719.32	829,869.54	2,139,585.94	1,937,473.39	
FUND GAIN/LOSS:	1,437,265.24	1,434,084.96	764,947.44	894,285.87	0.00	0.00	

5 YEAR BUDGET COMPARISON

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010 General Reserve Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 01 0010 General Reserve-Beginning Cash	0.00	0.00	0.00	326,705.62	326,705.62	326,705.62	
308 Beginning Balances	0.00	0.00	0.00	326,705.62	326,705.62	326,705.62	
361 11 00 0010 General Res-Interest	0.00	0.00	1,112.20	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	0.00	1,112.20	0.00	0.00	0.00	
397 01 00 0301 Gen. Res.-Transfer In From Timber Harvest	0.00	0.00	325,593.42	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	325,593.42	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	326,705.62	326,705.62	326,705.62	326,705.62	
508 10 01 0010 General Res-Ending Cash	0.00	0.00	0.00	0.00	326,705.62	326,705.62	
999 Ending Balance	0.00	0.00	0.00	0.00	326,705.62	326,705.62	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	326,705.62	326,705.62	
FUND GAIN/LOSS:	0.00	0.00	326,705.62	326,705.62	0.00	0.00	

The General Reserve Fund is restricted by SMC 3.30.010 for urgent or emergency purposes as determined and approved by council. It may also be used as a source of short-term (less than three years) interfund loans.

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020 Fire Reserve Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 02 0020 Fire Res-Beginning Cash	0.00	0.00	0.00	1,483,593.47	1,483,593.47	1,518,593.47	
308 Beginning Balances	0.00	0.00	0.00	1,483,593.47	1,483,593.47	1,518,593.47	
361 11 00 0020 Fire Res-Interest	0.00	0.00	3,593.47	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	0.00	3,593.47	0.00	0.00	0.00	
397 02 00 0001 Fire Res-Transfer In From General Fund	0.00	0.00	480,000.00	0.00	35,000.00	25,000.00	
397 02 00 0301 Fire Res-Transfer In From Timber Harvest	0.00	0.00	1,000,000.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	1,480,000.00	0.00	35,000.00	25,000.00	
TOTAL REVENUES:	0.00	0.00	1,483,593.47	1,483,593.47	1,518,593.47	1,543,593.47	
508 10 02 0020 Fire Res-Ending Cash	0.00	0.00	0.00	0.00	1,518,593.47	1,543,593.47	
999 Ending Balance	0.00	0.00	0.00	0.00	1,518,593.47	1,543,593.47	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	1,518,593.47	1,543,593.47	
FUND GAIN/LOSS:	0.00	0.00	1,483,593.47	1,483,593.47	0.00	0.00	

The Fire Reserve Fund is for buildings, equipment and other capital items associated and used in the fire department restricted by SMC 3.30.020.

Street Fund

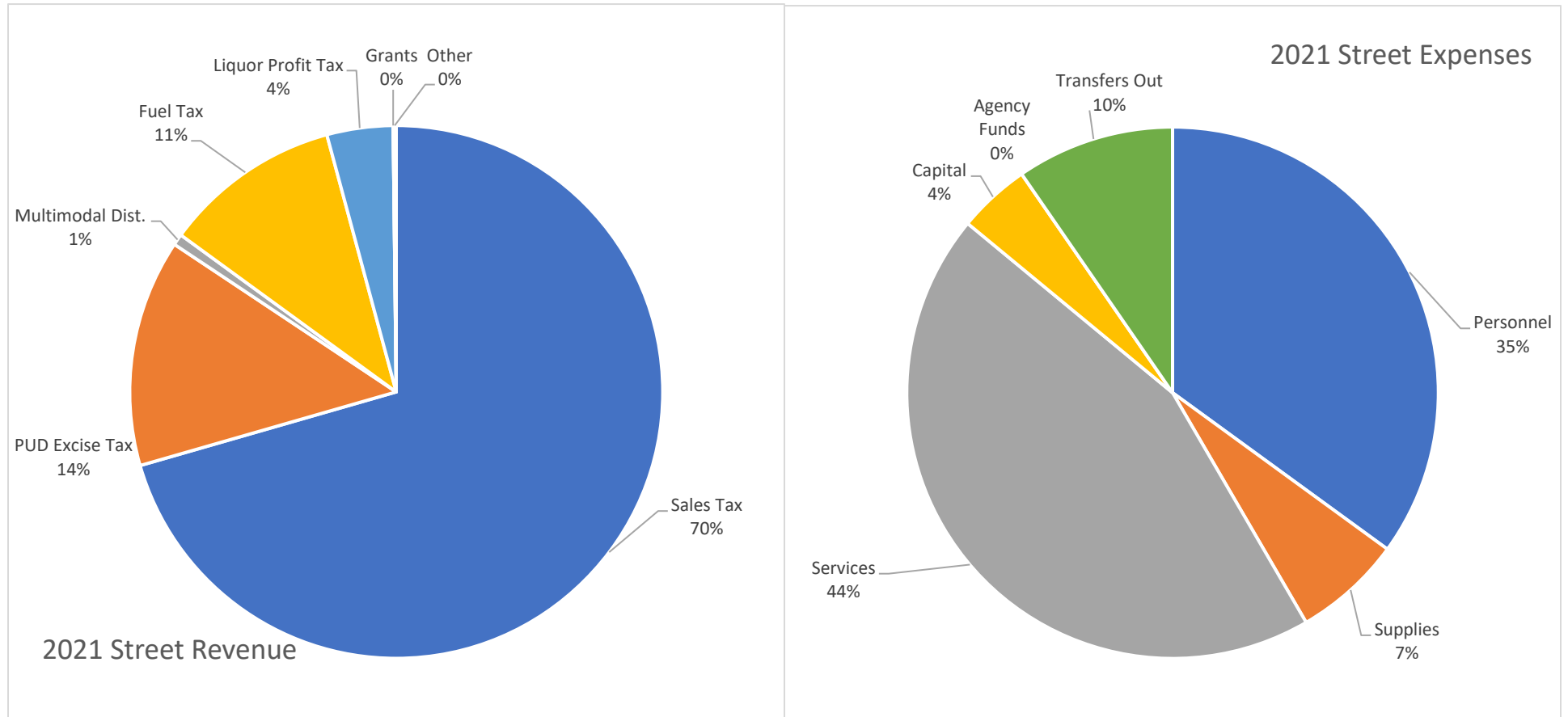
The Street Fund is used to account for proceeds of specific taxes and other revenue sources dedicated to fund city streets, storm drains, sidewalks and associated activities.

The primary state-dedicated revenue source is State gas tax. City Council has also dedicated the PUD Excise Tax, Liquor Profit Tax and a second half-percent sales tax (enacted by City Council in 2012) as additional revenue sources to the Street Fund.

Street Fund revenues have been supplemented in the past by the Federal Surface Transportation Program (STP) and the State Transportation Improvement Board (TIB) which can be used only for transportation purposes. Major street projects are accounted for in separate project funds in the 300 series with State and Federal revenues and transfers from the Street Fund and/or the General Fund when needed.

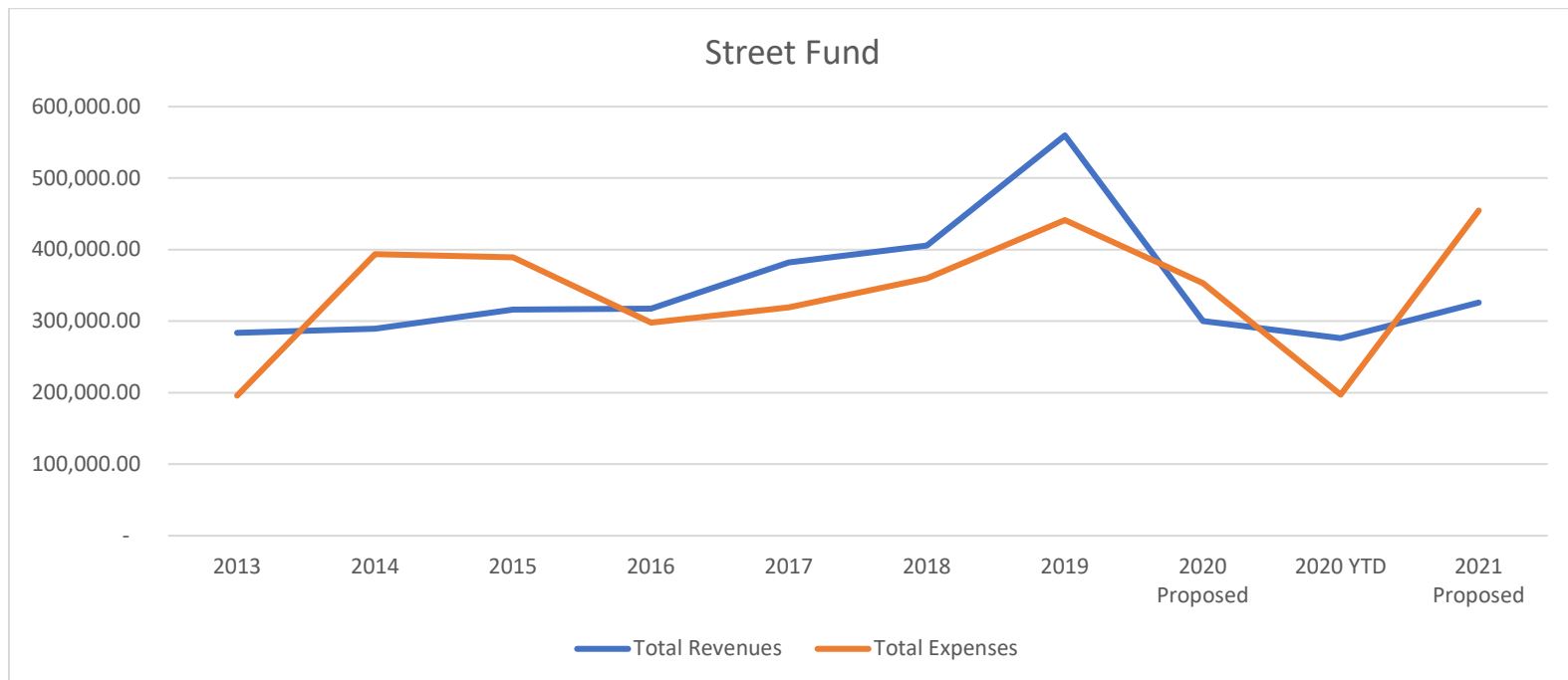
The Capital Project in 2021 is for additional minor road improvements to lower Kanaka. A large portion of the services (\$80k) is for a transportation study.

The Transfer Out is the city match portion of the First Street Overlook project.



The chart below shows the total revenue for the street fund compared to the expenses. Years where revenues exceed expenses build up reserves for future capital projects.

- In 2014 reserve funds of around \$100k were used with \$50k going towards the Quad Gates project and \$50k for Cascade Avenue.
- In 2015, reserve funds of around \$100k were again used with \$50k for Cascade Avenue and \$50k for Kanaka Creek.
- In 2020, the proposed budget reflects reserves of \$20k being used for the Kanaka Creek bridge replacement and \$27k for staff time associated with the Russell Avenue project.
- 2020 Year to Date (YTD) revenues and expenditures show revenues exceeding expenses.
- 2021 Proposed Budget shows the use of reserves mostly for a transportation study (\$80k) as well as for the First Street project (\$44k) and additional improvements on lower Kanaka (\$20k).



5 YEAR BUDGET COMPARISON

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100 Street Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 00 0000 ST Unreserved Begin CA & Invest	69,418.45	132,413.00	177,995.51	296,289.98	296,289.98	243,377.98	
308 80 00 0100 ST Unreserved Begin C&I Snow Reserve	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
308 Beginning Balances	79,418.45	142,413.00	187,995.51	306,289.98	306,289.98	253,377.98	
313 11 00 0100 Additional .5% Sales Tax	276,607.39	271,330.89	314,506.02	190,738.42	200,000.00	230,000.00	Conservative estimate.
316 42 00 0000 PUD Excise Tax	52,883.63	52,930.75	48,335.28	49,358.50	52,000.00	45,000.00	
310 Taxes	329,491.02	324,261.64	362,841.30	240,096.92	252,000.00	275,000.00	
322 40 00 0000 Street ROW Applications & Permits	850.00	1,175.00	525.00	275.00	600.00	600.00	
322 40 01 0000 Right of Way Permit Repairs	0.00	0.00	50.00	0.00	0.00	0.00	
320 Licenses & Permits	850.00	1,175.00	575.00	275.00	600.00	600.00	
334 03 80 0000 TIB Relight WA Grant	0.00	0.00	109,077.00	0.00	0.00	0.00	
334 03 80 0002 TIB Chipseal Grant	0.00	0.00	23,763.00	0.00	0.00	0.00	
336 00 71 0000 Multimodal Transportation - Cities	1,619.05	2,195.16	2,180.38	1,656.29	2,203.20	2,217.70	State allocation based on population.
336 00 87 0000 Street Fuel Tax-MVFT	33,351.98	34,153.07	33,205.19	24,209.28	32,432.40	35,152.20	State allocation based on population.
336 06 95 0000 Liquor Profit Tax	13,002.00	12,926.04	12,838.99	9,752.90	12,992.40	13,074.50	State allocation based on population.
330 Intergovernmental Revenues	47,973.03	49,274.27	181,064.56	35,618.47	47,628.00	50,444.40	
361 11 00 0100 Interest Income - Streets	225.20	456.86	726.97	231.68	0.00	0.00	
369 10 00 0000 Sale of Scrap Streets	0.00	585.55	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	225.20	1,042.41	726.97	231.68	0.00	0.00	
389 30 00 0100 Agency Collection Major St Latecomer Fee	3,771.00	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	3,771.00	0.00	0.00	0.00	0.00	0.00	
397 00 00 0001 Transfer In From General Fund	0.00	0.00	5,565.12	0.00	0.00	0.00	
397 02 00 0306 Transfer In From Kanaka	0.00	29,864.14	9,024.37	0.00	0.00	0.00	
397 Interfund Transfers	0.00	29,864.14	14,589.49	0.00	0.00	0.00	
TOTAL REVENUES:	461,728.70	548,030.46	747,792.83	582,512.05	606,517.98	579,422.38	
542 39 10 0000 Road Maintenance - Salaries	53,932.23	62,531.20	72,908.80	46,677.26	55,000.00	73,000.00	
542 39 20 0000 Road Maintenance - Benefits	31,377.56	32,113.19	35,027.19	26,010.62	32,000.00	35,000.00	
542 39 31 0000 Supplies	9,419.53	14,555.26	13,637.51	965.10	5,000.00	15,000.00	
542 39 41 0000 General Admin Fees	0.00	0.00	0.00	0.00	31,000.00	31,000.00	

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100 Street Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
542 39 42 0000 Telephone	4.04	0.00	0.00	147.38	200.00	200.00	
542 39 45 0099 Eq Rental - Road Maintenance	20,873.21	27,700.42	26,144.30	16,340.87	25,000.00	25,000.00	
542 39 48 0000 Contracted Labor	21,818.76	20,932.45	32,815.97	6,079.67	5,000.00	20,000.00	
542 39 51 0000 Environmental Permits	0.00	25.00	0.00	0.00	0.00	0.00	
542 40 10 0000 Storm Drain Maint - Salaries	3,244.43	5,233.41	9,315.73	6,564.09	8,000.00	10,000.00	
542 40 20 0000 Storm Drain Maint - Benefits	1,977.55	2,939.08	5,675.35	3,289.46	5,000.00	6,000.00	
542 40 31 0000 Storm Drain Maint - Supplies	0.00	0.00	1,390.47	0.00	2,000.00	2,000.00	
542 40 45 0099 Eq Rental - Storm Drain Maint	1,390.45	2,462.13	2,507.17	1,940.40	3,000.00	3,000.00	
542 40 47 0000 Dewatering Electricity Chesser	746.77	469.72	611.75	817.09	800.00	800.00	
542 40 48 0000 Storm Drain Maint - Contrlabor	0.00	546.58	0.00	2,558.24	2,000.00	700.00	
542 62 41 0000 Path Maintenance-Contract Svcs	0.00	0.00	4,741.83	0.00	5,000.00	0.00	
542 63 47 0000 Electricty - Street Lights	18,170.64	17,151.97	11,303.92	9,327.40	14,000.00	14,000.00	
542 63 47 0001 Street Water	0.00	0.00	0.00	1,569.44	0.00	0.00	
542 63 48 0000 Repair/maintenance - ST Lights	10,738.74	3,206.13	4,142.04	16,649.76	17,000.00	3,000.00	
542 64 31 0000 Traffic Devices	9,231.85	11,055.41	8,049.90	2,180.87	12,000.00	12,000.00	
542 64 48 0000 Road Striping	5,590.22	0.00	2,328.22	5,508.40	5,510.00	6,000.00	
542 66 10 0000 Snow Removal - Salary	27,694.30	616.96	15,710.18	1,523.06	18,000.00	18,000.00	
542 66 20 0000 Snow Removal - Benefits	14,252.93	183.21	7,299.55	695.21	8,000.00	8,000.00	
542 66 31 0000 Snow Removal - Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
542 66 45 0099 Eq Rental - Snow Removal	12,102.61	206.92	11,486.28	703.79	4,000.00	4,000.00	
542 67 47 0000 Litter Clean-Up	4,367.96	2,657.92	3,263.22	2,203.98	2,000.00	2,000.00	
542 Streets - Maintenance	246,933.78	204,586.96	268,359.38	151,752.09	260,510.00	289,700.00	
543 10 10 0000 General Administration Salaries	10,868.85	921.66	492.19	1,462.78	2,000.00	2,000.00	
543 10 20 0000 General Administration Benefits	3,038.86	436.85	137.66	308.63	750.00	750.00	
543 31 10 0000 General Services Salaries	2,926.45	3,197.15	3,331.63	2,538.32	5,000.00	5,000.00	
543 31 20 0000 General Services Benefits	989.51	1,010.39	1,231.28	640.47	1,500.00	1,500.00	
543 31 41 0000 Computer Services	1,917.67	135.56	909.78	243.65	800.00	600.00	
543 31 41 0001 Contracted Servcies	0.00	0.00	1,350.00	0.00	0.00	80,000.00	Transportation Study.
543 31 41 0022 Audit Fee	1,687.40	1,220.98	0.00	2,746.71	2,000.00	2,000.00	
543 31 43 0000 Travel - Streets	267.80	0.00	0.00	0.00	1,000.00	500.00	
543 31 46 0000 Insurance	5,717.44	6,822.94	506.40	6,076.40	6,080.00	6,500.00	
543 31 49 0000 Training - Streets	65.00	115.00	128.33	0.00	500.00	500.00	
543 31 49 0001 Misc/Recording Fees/Dues	955.00	800.00	800.00	800.00	1,000.00	1,000.00	
543 Streets Admin & Overhead	28,433.98	14,660.53	8,887.27	14,816.96	20,630.00	100,350.00	
544 20 41 0100 #14 ST Planning Professional	712.43	2,522.05	0.00	247.50	21,000.00	1,000.00	
544 Road & Street Operations	712.43	2,522.05	0.00	247.50	21,000.00	1,000.00	
566 72 42 0100 Substance Abuse/Liquor Profits	325.88	258.52	256.78	195.06	0.00	0.00	

5 YEAR BUDGET COMPARISON

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Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
566 Substance Abuse	325.88	258.52	256.78	195.06	0.00	0.00	
589 30 00 0100 Agency Remittance Major St Latecomer Fee	3,771.00	0.00	0.00	0.00	0.00	0.00	
580	3,771.00	0.00	0.00	0.00	0.00	0.00	
594 42 41 0000 Relight WA-Contract Services	0.00	109,077.00	0.00	0.00	0.00	0.00	
595 31 31 0000 #37 Cascade (Restor/Rehab) - Supplies	157.50	0.00	0.00	0.00	0.00	0.00	
595 32 10 0000 #71 Kanaka (Restor/Rehab) - Sal	14,523.01	881.41	0.00	0.00	0.00	0.00	
595 32 20 0000 #71 Kanaka (Restor/Rehab) - Ben	7,400.44	403.92	0.00	0.00	0.00	0.00	
595 32 45 0099 Eq Rental-Restor/Rehab (#71 Kanaka)	5,004.81	299.16	0.00	0.00	0.00	0.00	
595 33 10 0000 Russell Avenue (Restor/Rehab) - Sal	0.00	1,542.86	28,529.72	16,206.21	17,000.00	0.00	
595 33 20 0000 Russell Avenue (Restor/Rehab) - Ben	0.00	699.55	12,260.28	8,891.42	10,000.00	0.00	
595 33 31 0000 Russell Avenue (Restor/Rehab)-Supp	0.00	0.00	11,531.98	0.00	0.00	0.00	
595 33 41 0000 Russell Avenue (Restor/Rehab)-Svcs	0.00	0.00	1,176.44	300.00	0.00	0.00	
595 33 45 0099 Eq Rental - Restor/Rehab (Russell Ave)	0.00	651.06	13,470.17	4,798.27	4,000.00	0.00	
595 50 41 0000 Kanaka Bridge Rebuild	0.00	0.00	0.00	0.00	20,000.00	20,000.00	Lower Kanaka Improvements
595 61 10 0000 Gropper Sidewalk - Salaries	6,042.69	212.53	0.00	0.00	0.00	0.00	
595 61 20 0000 Gropper Sidewalk - Benefits	2,971.01	97.45	0.00	0.00	0.00	0.00	
595 61 41 0000 Gropper Sidewalk - Prof Services	1,657.50	0.00	0.00	0.00	0.00	0.00	
595 61 45 0099 Eq Rental-Gropper Sidewalk	2,056.10	70.40	0.00	0.00	0.00	0.00	
594 Capital Expenditures	39,813.06	113,935.34	66,968.59	30,195.90	51,000.00	20,000.00	
597 17 00 0000 Transfer Out To Gropper Sidewalk	0.00	24,174.42	0.00	0.00	0.00	0.00	
597 18 00 0000 Transfer Out to 309 Russell Ave	0.00	0.00	97,030.83	0.00	0.00	0.00	
597 19 00 0000 Transfer Out To 311 First St	0.00	0.00	0.00	0.00	0.00	43,700.00	City matching funds.
597 Interfund Transfers	0.00	24,174.42	97,030.83	0.00	0.00	43,700.00	
508 80 00 0100 Streets-Unreserved Ending Cash	0.00	0.00	0.00	0.00	243,377.98	114,672.38	
508 80 00 0101 Streets-Snow Reserve	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
999 Ending Balance	0.00	0.00	0.00	0.00	253,377.98	124,672.38	
TOTAL EXPENDITURES:	319,990.13	360,137.82	441,502.85	197,207.51	606,517.98	579,422.38	
FUND GAIN/LOSS:	141,738.57	187,892.64	306,289.98	385,304.54	0.00	0.00	

Tourism Promotion Fund

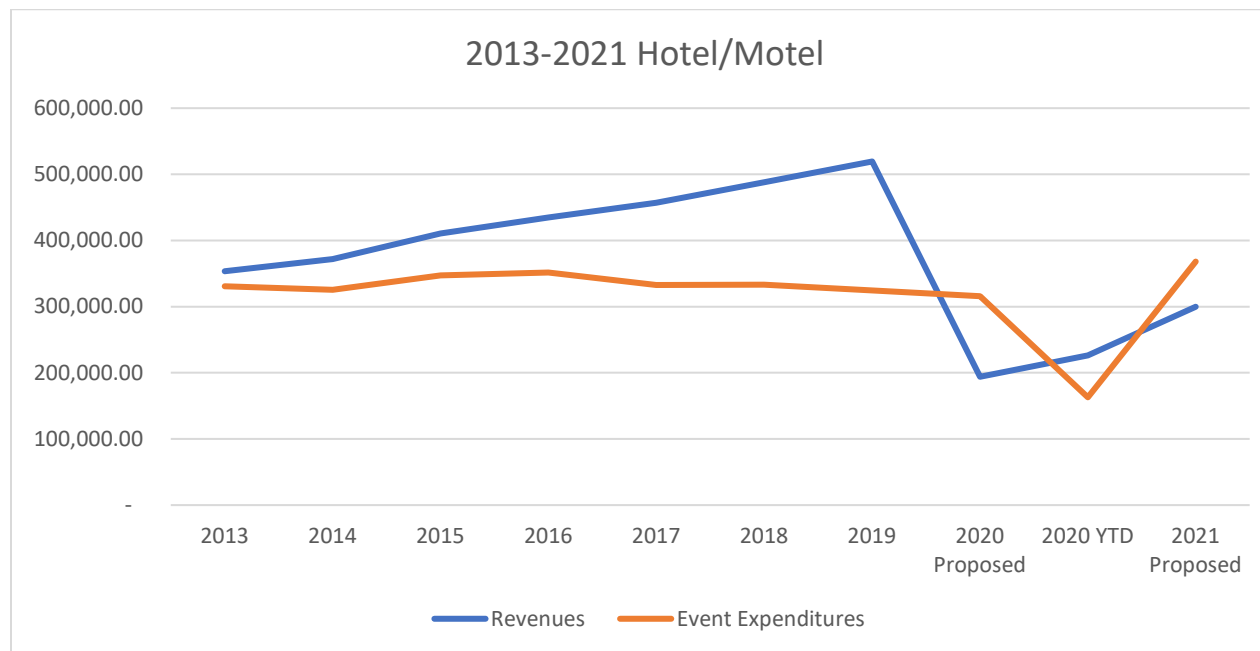
The Tourism Fund (Hotel / Motel tax fund) was established by City Council to fund activities designed to increase tourism. Lodging taxes were authorized by the State Legislature for tourism marketing, special events and festivals designed to attract tourists, and the support of tourism-related facilities.

The primary revenue source is a Lodging Tax of 4% charged on lodging within the City of Stevenson. Most of the revenue goes to support ongoing tourism services such as the Chamber of Commerce, the Stevenson Downtown Association, the Columbia Gorge Tourism Alliance, Columbia River Gorge Interpretive Center and the Dog Mountain Shuttle. Other events supported with the revenue include the Blues and Brews, 4th of July Fireworks, County Fair, GorgeGrass, Waterfront Festival, Fools Fest, Farmers' Market, Gorge Outrigger Races and the Bridge of the Gods Kitefest.

Tourism related Capital projects also supported by this fund include:

- Interpretive and Wayfinding Signs
- Leavens Point Beach Improvements
- Stevenson Landing Improvements
- Waterfront Park – Wayfinding signage, amenities and enhancements
- Courthouse Park Plaza

In the past, this tax has generated over \$400,000 per year, which is awarded to applicants by City Council following recommendations from the Tourism Advisory Committee (TAC) in November. COVID-19 has reduced the projected revenues and will be monitored as the tourism economy recovers.



5 YEAR BUDGET COMPARISON

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103 Tourism Promo & Develop Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0103 Tourism Reserved C&I - Capital	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	
308 10 01 0103 Tourism Reserved C&I - Rev. Shortfall	304,104.45	228,999.54	247,672.30	410,294.51	410,294.51	270,886.20	Increased roll-over for Plaza Project
308 Beginning Balances	604,104.45	528,999.54	547,672.30	710,294.51	710,294.51	570,886.20	
313 31 00 0000 Stadium (Motel/Hotel) Tax	456,931.72	488,077.57	519,403.95	226,191.22	194,000.00	300,000.00	Conservative Estimate
310 Taxes	456,931.72	488,077.57	519,403.95	226,191.22	194,000.00	300,000.00	
361 11 00 0103 Interest Income/Tourism	4,224.19	4,740.36	8,951.51	11,669.76	0.00	0.00	
360 Interest & Other Earnings	4,224.19	4,740.36	8,951.51	11,669.76	0.00	0.00	
TOTAL REVENUES:	1,065,260.36	1,021,817.47	1,076,027.76	948,155.49	904,294.51	870,886.20	
573 30 41 0000 Consultant Services, Chamber	85,000.08	90,000.00	90,000.00	69,547.09	90,000.00	90,000.00	
573 30 41 0001 SBA Consultant Services	77,182.48	90,730.64	70,852.71	30,547.26	85,000.00	80,000.00	Fireworks moved to County management
573 30 41 0004 County - Fair & Timber Carnival	6,000.00	6,000.00	6,000.00	0.00	0.00	5,000.00	
573 30 41 0005 County - Bluegrass Festival	9,000.00	9,000.00	9,000.00	0.00	0.00	10,000.00	Total amount for Bluegrass only \$1k more than last year
573 30 41 0008 County-Fireworks	0.00	0.00	0.00	0.00	0.00	7,500.00	Relocated from Chamber
573 30 41 0010 General Admin Fees	0.00	0.00	0.00	0.00	4,000.00	4,000.00	
573 90 10 0000 Promotion Salaries	19,280.51	1,843.21	2,019.44	1,409.64	5,000.00	5,000.00	
573 90 10 0003 Promotion Field Salaries	2,000.38	1,760.21	2,188.51	245.25	3,300.00	3,300.00	
573 90 20 0000 Promotion Benefits	5,390.72	873.62	884.00	292.97	1,000.00	1,000.00	
573 90 20 0003 Promotion Field Benefits	1,199.60	1,075.84	1,182.29	92.97	1,700.00	1,700.00	
573 90 31 0000 Promotion Supplies	410.22	516.59	232.00	0.00	0.00	0.00	
573 90 41 0001 Discover Your Northwest	14,792.70	20,656.09	17,250.00	6,986.88	7,000.00	0.00	
573 90 41 0002 CRGIC Consultant Services	45,473.36	53,625.96	55,000.00	24,195.90	55,000.00	55,000.00	
573 90 41 0003 X-Fest Event Consultant Serv	0.00	1,000.00	0.00	0.00	0.00	0.00	
573 90 41 0004 Skamania Senior Services - Hiker Bus	2,500.00	2,500.00	1,250.00	0.00	0.00	2,000.00	
573 90 41 0008 Gorge Outrigger Races	5,000.00	5,000.00	5,000.00	0.00	0.00	5,000.00	
573 90 41 0009 BOTG Kiteboarding Festival	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	
573 90 41 0011 Stevenson Farmers Market	1,765.00	2,000.00	2,000.00	0.00	2,000.00	3,000.00	Increased programming
573 90 41 0013 Main St Program Coordinator (SBA)	31,154.74	25,000.00	40,000.00	27,500.00	55,000.00	65,000.00	Increased request for increased programs
573 90 41 0014 Stevenson Waterfront Music Festival	3,400.00	2,000.00	2,000.00	0.00	3,000.00	3,000.00	
573 90 41 0015 Walking Man	3,800.00	1,335.69	2,000.00	0.00	2,500.00	5,200.00	21st Anniversary weekend event
573 90 41 0016 Pirate Festival	0.00	0.00	0.00	0.00	0.00	8,400.00	New proposed festival
573 90 41 0017 Stevenson Municipal Pool Marketing	4,763.02	2,728.94	2,500.00	0.00	0.00	0.00	
573 90 41 0018 SC Fair Board-GorgeGrass	0.00	8,000.00	8,000.00	0.00	0.00	4,000.00	Total amount for GorgeGrass increased \$1k
573 90 41 0019 CGTA Services	0.00	2,500.00	2,500.00	0.00	2,500.00	5,000.00	Increased programs
573 90 41 0021 Computer Services	1,358.34	112.95	727.89	202.91	0.00	0.00	
573 90 41 0022 Audit Fee	1,379.04	1,220.98	0.00	1,831.14	2,000.00	2,000.00	

5 YEAR BUDGET COMPARISON

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103 Tourism Promo & Develop Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
573 90 45 0099 Eq Rental - Promotion Field	937.44	901.58	687.72	82.83	0.00	0.00	
573 Cultural & Community Activities	324,787.63	333,382.30	324,274.56	162,934.84	322,000.00	368,100.00	
594 75 63 0001 Leavens Point Beach	0.00	111,400.00	0.00	0.00	0.00	0.00	
594 75 63 0003 Stevenson Landing Sign	17,835.35	0.00	0.00	0.00	0.00	0.00	
594 75 63 0005 East Point Signage (Port)	1,931.30	0.00	0.00	0.00	0.00	0.00	
594 75 63 0006 Waterfront Wayfinding Signage (Port)	0.00	29,582.00	0.00	0.00	0.00	0.00	
594 75 63 0007 Waterfront Park Amenities (Port)	0.00	0.00	30,867.00	0.00	0.00	0.00	
594 75 63 0008 Waterfront Park Enhancements	0.00	0.00	0.00	0.00	55,000.00	0.00	
594 75 63 0010 Exhibit Hall Roof-Fairgrounds	0.00	0.00	0.00	15,000.00	15,000.00	0.00	
594 76 52 0000 21 NE Cascade Waterfront Park	184,004.84	0.00	0.00	0.00	0.00	0.00	
594 76 63 0001 Courthouse Park Plaza (SDA)	0.00	0.00	10,591.69	1,880.17	249,408.31	230,000.00	Estimated roll-over
594 Capital Expenditures	203,771.49	140,982.00	41,458.69	16,880.17	319,408.31	230,000.00	
508 10 00 0103 Tourism-Cap. Facility Reserve	0.00	0.00	0.00	0.00	100,000.00	100,000.00	
508 10 00 0104 Tourism-Ending Cash	0.00	0.00	0.00	0.00	162,886.20	172,786.20	
999 Ending Balance	0.00	0.00	0.00	0.00	262,886.20	272,786.20	
TOTAL EXPENDITURES:	528,559.12	474,364.30	365,733.25	179,815.01	904,294.51	870,886.20	
FUND GAIN/LOSS:	536,701.24	547,453.17	710,294.51	768,340.48	0.00	0.00	

5 YEAR BUDGET COMPARISON

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105 Affordable Housing Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
313 27 00 0000 Affordable And Supportive Housing Sales And Use Tax	0.00	0.00	0.00	430.01	0.00	15,000.00	Rough estimate.
310 Taxes	0.00	0.00	0.00	430.01	0.00	15,000.00	
TOTAL REVENUES:	0.00	0.00	0.00	430.01	0.00	15,000.00	
508 10 00 0105 Affordable Housing-Ending Balance	0.00	0.00	0.00	0.00	0.00	15,000.00	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	15,000.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	15,000.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	430.01	0.00	0.00	

The Affordable Housing Fund, established in late 2020, is for the collection and use of the sales tax credit for affordable housing authorized by SMC 3.10 and RCW 82.14. The rate inside city limits is .73% and can be used for acquiring, rehabilitating or constructing affordable housing, providing the operations and maintenance costs of new units of affordable or supportive housing, and providing rental assistance to tenants.

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300 Capital Improvement Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0000 Cap Imp Res Begin C&I Waterfront Imp	11,256.65	11,256.65	11,256.65	11,256.65	11,256.65	11,256.65	
308 10 00 0300 Cap Imp Reserved Begin C&I	35,297.33	59,345.13	97,368.97	124,399.77	124,399.77	68,762.99	
308 Beginning Balances	46,553.98	70,601.78	108,625.62	135,656.42	135,656.42	80,019.64	
318 34 00 0000 Real Estate Excise Tax	23,829.97	37,586.59	26,296.78	33,731.32	20,000.00	20,000.00	
310 Taxes	23,829.97	37,586.59	26,296.78	33,731.32	20,000.00	20,000.00	
361 11 00 0300 Interest on Investments-Cap Imp	217.83	437.25	734.02	711.64	0.00	0.00	
360 Interest & Other Earnings	217.83	437.25	734.02	711.64	0.00	0.00	
TOTAL REVENUES:	70,601.78	108,625.62	135,656.42	170,099.38	155,656.42	100,019.64	
597 18 00 0309 Transfer Out To Russell	0.00	0.00	0.00	0.00	22,636.78	0.00	
597 18 00 0311 Transfer Out To First Street	0.00	0.00	0.00	0.00	53,000.00	0.00	
597 Interfund Transfers	0.00	0.00	0.00	0.00	75,636.78	0.00	
508 10 00 0300 Cap. Imp.-Ending Cash	0.00	0.00	0.00	0.00	68,762.99	88,762.99	
508 10 00 0301 Cap. Imp.-Waterfront Imp Res	0.00	0.00	0.00	0.00	11,256.65	11,256.65	
999 Ending Balance	0.00	0.00	0.00	0.00	80,019.64	100,019.64	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	155,656.42	100,019.64	
FUND GAIN/LOSS:	70,601.78	108,625.62	135,656.42	170,099.38	0.00	0.00	

The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The primary dedicated revenue source is the real estate excise tax imposed on the sale of real estate. These funds are restricted by the State Legislature for capital purposes identified in a capital improvements plan and local capital improvements including those listed in RCW 35.43.040.

Capital Improvement projects are normally accounted for in separate project funds in the 300 series with funding from various State and Federal sources and transfers from the Capital Improvement Fund and/or other City funds as applicable. In recent years the Capital Improvement Fund has been used to help fund the Kanaka Creek and Gropper Sidewalk project, the Russell Avenue project and the Joint Emergency Facilities project.

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301 Timber Harvest Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 00 0301 Timber Harvest Unres Beg Cash	560,002.87	1,052,034.82	1,311,537.00	0.00	0.00	0.00	
308 Beginning Balances	560,002.87	1,052,034.82	1,311,537.00	0.00	0.00	0.00	
361 11 00 0301 Interest on Investments - Timber Harvest	0.00	4,571.91	17,362.42	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	4,571.91	17,362.42	0.00	0.00	0.00	
395 10 00 0301 Timber Harvest Proceeds	1,406,805.13	396,657.27	0.00	0.00	0.00	0.00	
390 Other Financing Sources	1,406,805.13	396,657.27	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,966,808.00	1,453,264.00	1,328,899.42	0.00	0.00	0.00	
554 90 41 0301 Timber Sale Management Consulting	55,028.67	34,791.58	0.00	0.00	0.00	0.00	
554 90 48 0301 Timber Sale Contracted Seviles	453,533.89	137,224.38	3,306.00	0.00	0.00	0.00	
554 90 51 0000 Timber Sale Permitting	100.00	100.00	0.00	0.00	0.00	0.00	
554 Environmental Services	508,662.56	172,115.96	3,306.00	0.00	0.00	0.00	
594 22 60 0000 Fire Hall Land Purchase	384,445.96	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	384,445.96	0.00	0.00	0.00	0.00	0.00	
597 01 00 0010 Transfers-Out - General Reserve	0.00	0.00	325,593.42	0.00	0.00	0.00	
597 01 00 0020 Transfers-Out - Fire Reserve	0.00	0.00	1,000,000.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	0.00	1,325,593.42	0.00	0.00	0.00	
TOTAL EXPENDITURES:	893,108.52	172,115.96	1,328,899.42	0.00	0.00	0.00	
FUND GAIN/LOSS:	1,073,699.48	1,281,148.04	0.00	0.00	0.00	0.00	

The Timber Harvest Fund was used to track the revenues and expenses with harvesting the timber in the city's watershed. In 2019 the balance of the fund was transfered to the Fire Reserve and General Reserve funds. It is no longer an active fund.

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303 Joint Emergency Facilities Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
397 01 00 0303 Transfer In from CE	0.00	63,198.11	34,316.57	0.00	0.00	0.00	
397 Interfund Transfers	0.00	63,198.11	34,316.57	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	63,198.11	34,316.57	0.00	0.00	0.00	
594 22 41 0000 Consulting Engineering	0.00	63,198.11	34,316.57	0.00	0.00	0.00	
594 Capital Expenditures	0.00	63,198.11	34,316.57	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	63,198.11	34,316.57	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

The Joint Emergency Facilities Fund is used to track the revenues and expenses associated with the planning and construction of the new fire hall. It is used as needed. No costs were incurred in 2020 and none are projected for 2021.

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306 Kanaka Creek Road Improvements

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0306 Beg Cash (Reserved)	-38,504.85	-71,434.76	0.00	0.00	0.00	0.00	
308 Beginning Balances	-38,504.85	-71,434.76	0.00	0.00	0.00	0.00	
333 20 20 0306 STP Grant	507,517.46	145,960.43	0.00	0.00	0.00	0.00	
334 03 80 0001 TIB Grant	91,012.70	18,120.93	9,024.37	0.00	0.00	0.00	
330 Intergovernmental Revenues	598,530.16	164,081.36	9,024.37	0.00	0.00	0.00	
TOTAL REVENUES:	560,025.31	92,646.60	9,024.37	0.00	0.00	0.00	
595 10 41 0306 Kanaka Creek Rd - Engineering	57,054.06	5,132.93	0.00	0.00	0.00	0.00	
595 30 63 0000 Kanaka Creek Rd - Contracted Labor	569,411.70	62,782.46	0.00	0.00	0.00	0.00	
594 Capital Expenditures	626,465.76	67,915.39	0.00	0.00	0.00	0.00	
597 15 00 0306 Transfer Out to Streets	0.00	29,864.14	9,024.37	0.00	0.00	0.00	
597 Interfund Transfers	0.00	29,864.14	9,024.37	0.00	0.00	0.00	
TOTAL EXPENDITURES:	626,465.76	97,779.53	9,024.37	0.00	0.00	0.00	
FUND GAIN/LOSS:	-66,440.45	-5,132.93	0.00	0.00	0.00	0.00	

The Kanaka Creek Road Improvements Funds was used to track the revenues and expenses for the Kanaka Creek Road Improvement project. It was formally closed out in 2019 and is no longer active.

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308 Gropper Sidewalk

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0308 Gropper Beginning Cash	0.00	-20,497.70	0.00	0.00	0.00	0.00	
308 Beginning Balances	0.00	-20,497.70	0.00	0.00	0.00	0.00	
334 03 80 0308 TIB Grant	241,234.06	6,889.94	0.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	241,234.06	6,889.94	0.00	0.00	0.00	0.00	
397 02 00 0308 Transfer In From Streets	0.00	24,174.42	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	24,174.42	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	241,234.06	10,566.66	0.00	0.00	0.00	0.00	
595 10 41 0308 Gropper Sidewalk - Engineering	60,018.26	946.92	0.00	0.00	0.00	0.00	
595 61 63 0000 Gropper Sidewalk - Construction	200,766.58	10,566.66	0.00	0.00	0.00	0.00	
594 Capital Expenditures	260,784.84	11,513.58	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	260,784.84	11,513.58	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	-19,550.78	-946.92	0.00	0.00	0.00	0.00	

The Gropper Sidewalk Fund was used to track the revenues and expenses related to the Gropper Sidewalk project. It was closed-out in 2018 and is no longer active.

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309 Russell Ave

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0309 Russell Ave Res Beg CA & Invest	0.00	0.00	-66,157.50	0.00	0.00	0.00	
308 Beginning Balances	0.00	0.00	-66,157.50	0.00	0.00	0.00	
333 20 20 0001 Russell STP Grant	0.00	0.00	123,000.00	480,375.33	707,000.00	0.00	
334 03 80 0309 Russell Ave-TIB Grant	0.00	0.00	0.00	78,772.85	112,927.00	0.00	
330 Intergovernmental Revenues	0.00	0.00	123,000.00	559,148.18	819,927.00	0.00	
397 02 00 0309 Transfer In from Streets	0.00	0.00	97,030.83	0.00	0.00	0.00	
397 03 00 0309 Transfer In From CI	0.00	0.00	0.00	0.00	22,636.78	0.00	
397 Interfund Transfers	0.00	0.00	97,030.83	0.00	22,636.78	0.00	
TOTAL REVENUES:	0.00	0.00	153,873.33	559,148.18	842,563.78	0.00	
595 10 41 0309 Russell Ave - Engineering	0.00	66,157.50	141,739.68	100,537.19	173,964.18	0.00	
595 10 41 1309 Russell Ave-Construction	0.00	0.00	0.00	632,205.21	668,599.60	0.00	
595 20 61 0309 Russell Ave-Right Of Way	0.00	0.00	12,133.65	0.00	0.00	0.00	
594 Capital Expenditures	0.00	66,157.50	153,873.33	732,742.40	842,563.78	0.00	
TOTAL EXPENDITURES:	0.00	66,157.50	153,873.33	732,742.40	842,563.78	0.00	
FUND GAIN/LOSS:	0.00	-66,157.50	0.00	-173,594.22	0.00	0.00	

The Russell Avenue Project is for tracking the revenues and expenses related to the Russell Avenue project. The project is expected to be closed out in 2020 and no longer active in 2021.

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310 Wastewater System Upgrades

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

The fund was set up and moved to 410. Since there was account activity in the fund in 2018, it will continue to report until that year is cleared.

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311 First Street

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
334 03 80 0311 First St.-TIB Grant	0.00	0.00	0.00	0.00	132,800.00	575,400.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	132,800.00	575,400.00	
397 00 00 0311 First St-Transfer In From Streets	0.00	0.00	0.00	0.00	0.00	43,700.00	
397 00 00 1311 First St-Transfer In From CIP	0.00	0.00	0.00	0.00	53,000.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	53,000.00	43,700.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	185,800.00	619,100.00	
595 10 41 0311 First St-Engineering Svc	0.00	0.00	0.00	78,967.61	185,800.00	619,100.00	Engineer's estimated construction costs.
594 Capital Expenditures	0.00	0.00	0.00	78,967.61	185,800.00	619,100.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	78,967.61	185,800.00	619,100.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	-78,967.61	0.00	0.00	

The First Street Fund is for tracking the revenues and expenses related to the First Street Overlook Project. Construction will begin in 2021 and the project is expected to be closed out in the same year.

Water/Sewer Fund

The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City's water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements.

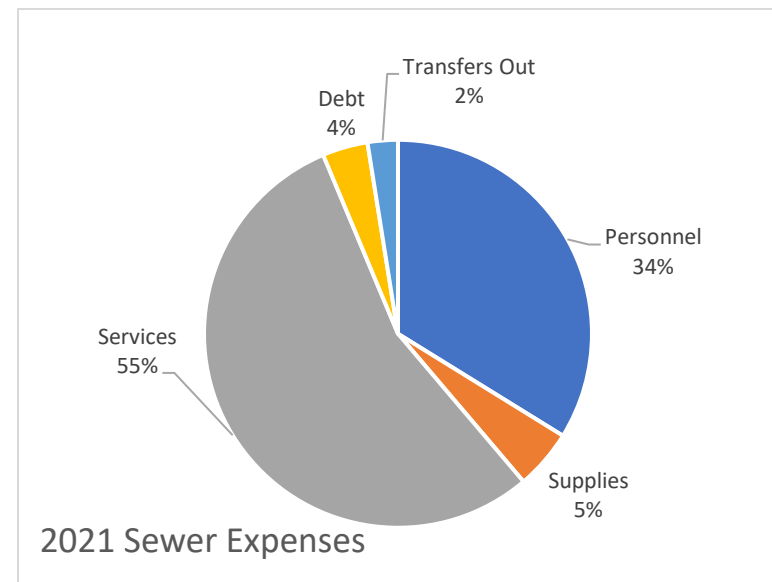
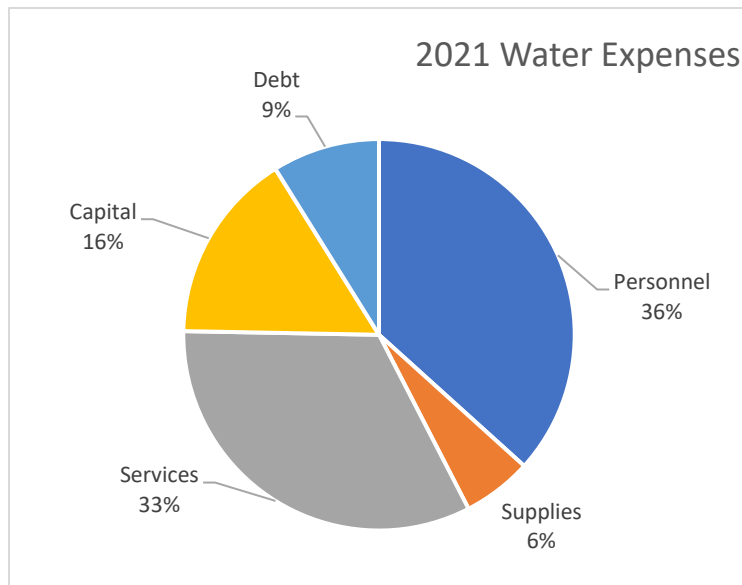
An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment.

The sewer rates are proposed to increase 12.5% for 2021. This rate increase of \$10 to the residential base fees is half of last year's increase and will allow the city to meet the needs of the department for 2021. This may mean higher increases in the following years, however the city is taking into consideration the impact of COVID-19 on customers. Rate increases for 2022 and beyond will be determined after the finance package for construction of the Wastewater Treatment Plant upgrades is secured.

The water capital costs include \$50k in upgrades along Vancouver to the Rock Creek intersection and \$50k in upgrades along Loop from Kanaka to the Columbia intersection.

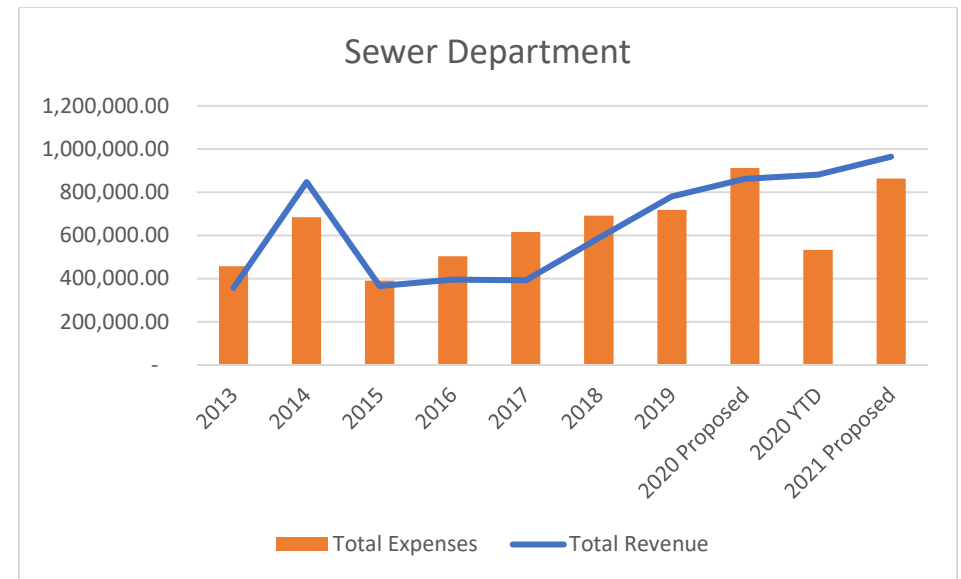
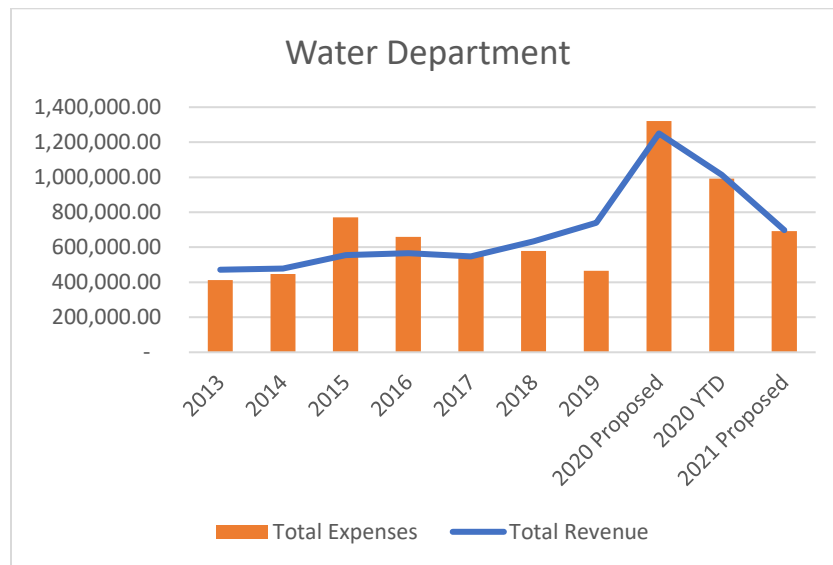
Water debt is for repayment on a loan for the Base Reservoir, which ends in 2026, and the repayment of the loan for the water meters, which ends in 2030.

Sewer debt is currently only for the outfall, which ends in 2033. Repayment on the loan for the Wastewater Treatment Plant design will begin in 2022.



The chart below shows the total revenue for the water department compared to the expenses.

- In 2015 reserve funds of around \$280k were used for the Kanaka Creek waterline project.
- In 2016, reserve funds of around \$162k were used for the Loop Road water line project.
- In 2020, the proposed budget reflects reduced water revenue due to COVID-19 and the two-month closure of Skamania Lodge.
- 2020 Year to Date (YTD) revenues and expenditures are close to balancing.
- The spike in both revenues and expenses in 2020 are due to the water meter replacement project, funded 50% through a grant and 50% through 10-year loan.
- 2021 Proposed Budget shows matching revenues and expenses.



The sewer department chart above reflects revenues and expenses for the department-exclusive of the Wastewater Upgrades capital project.

- The 2014 spike in revenue and expenses is due to the Sewer Outfall project (\$476k).
- In 2016 and 2017 the increased expenses were from the sewer plan update (\$130k and \$187k respectively).
- In 2018, increased ongoing O&M costs include: annual sewer inspection and lining; hired a Wastewater Treatment Plant Operator; Increased sludge hauling; and Industrial User sampling.
- The 2021 increased revenue due to rate increase is to shore up reserves and slowly increase rates in preparation for construction of the wastewater upgrades, future loan repayments, and increased O&M costs.

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400 Water/Sewer Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 00 0400 WS Unreserved Begin CA & Invest	103,225.80	94,259.50	97,513.09	251,864.61	251,864.61	103,551.58	
400 Water/Sewer	103,225.80	94,259.50	97,513.09	251,864.61	251,864.61	103,551.58	
308 10 01 0400 WS Res Begin C&I System Dev Water	273,209.17	132,479.17	110,376.85	207,161.66	207,161.66	249,161.66	
401 Water	273,209.17	132,479.17	110,376.85	207,161.66	207,161.66	249,161.66	
308 10 02 0400 WS Res Begin C&I System Dev Sewer	214,050.00	132,380.00	100,730.27	186,003.27	186,003.27	203,703.27	
308 10 03 0400 WS Res Begin C&I Sewer Outfall Debt	32,670.00	32,670.00	32,670.00	32,670.00	32,670.00	0.00	
402 Sewer	246,720.00	165,050.00	133,400.27	218,673.27	218,673.27	203,703.27	
308 Beginning Balances	623,154.97	391,788.67	341,290.21	677,699.54	677,699.54	556,416.51	
334 04 20 0400 Dept. Of Commerce-Energy Grant	0.00	0.00	0.00	0.00	311,000.00	1,000.00	
343 Water	0.00	0.00	0.00	0.00	311,000.00	1,000.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	311,000.00	1,000.00	
343 40 00 0000 Water Sales	494,963.35	549,332.99	626,628.54	543,097.83	508,050.00	630,000.00	5% rate increase per ordinance.
343 40 18 0000 Turn on Fees	1,677.63	1,413.81	1,397.12	10.00	1,500.00	1,500.00	
343 40 19 0000 Reconnect Fee	800.00	1,906.45	0.00	0.00	0.00	1,000.00	
343 40 20 0000 Water Construction Hookup	55.00	60.00	45.00	50.00	0.00	0.00	
343 40 21 0000 Hydrant Rental - External	800.00	1,000.00	1,350.00	867.07	600.00	600.00	
343 40 99 0000 Hydrant Rental-Internal (fire)	4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	
343 41 00 0000 Installation Water	10,772.17	10,771.51	6,369.86	8,757.74	10,000.00	10,000.00	
343 Water	513,068.15	568,484.76	639,790.52	552,782.64	524,150.00	647,100.00	
343 50 00 0000 Sewer Service Income	369,254.43	495,935.71	652,849.27	734,775.53	791,294.20	905,900.00	Assumes 12.5% rate increase.
343 50 01 0000 BOD Surcharge	0.00	34,395.72	29,009.02	35,455.44	0.00	0.00	
343 50 02 0000 Downspout-Sump Pump Discharge	0.00	12,246.49	9,272.82	5,912.58	0.00	0.00	
343 51 00 0000 Installation Sewer	400.00	600.00	450.00	750.00	300.00	300.00	
344 Sewer	369,654.43	543,177.92	691,581.11	776,893.55	791,594.20	906,200.00	
340 Charges For Goods & Services	882,722.58	1,111,662.68	1,331,371.63	1,329,676.19	1,315,744.20	1,553,300.00	
367 40 00 0000 Water Capital Contributions	33,000.00	59,895.00	96,784.81	135,115.29	92,000.00	46,674.00	

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400 Water/Sewer Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
369 10 01 0000 Water Miscellaneous Income	0.00	1,458.18	0.00	0.00	0.00	0.00	
343 Water	33,000.00	61,353.18	96,784.81	135,115.29	92,000.00	46,674.00	
367 50 00 0000 Sewer Capital Contributions	19,600.00	42,035.00	85,273.00	99,038.00	68,000.00	56,532.00	
344 Sewer	19,600.00	42,035.00	85,273.00	99,038.00	68,000.00	56,532.00	
361 11 00 0400 Interest on Investments - W/S	6,330.70	3,987.63	6,398.10	6,070.26	4,000.00	4,000.00	
369 81 00 0000 Cashier's Overages/Shortages	0.54	0.00	20.00	0.00	0.00	0.00	
369 91 00 0400 Other Miscellaneous/NSF Fee Recovery	263.00	207.00	232.00	80.00	0.00	0.00	
400 Water/Sewer	6,594.24	4,194.63	6,650.10	6,150.26	4,000.00	4,000.00	
360 Interest & Other Earnings	59,194.24	107,582.81	188,707.91	240,303.55	164,000.00	107,206.00	
391 70 00 0000 Capital Loan-Water Meters	0.00	0.00	0.00	321,000.00	321,000.00	0.00	
402 Sewer	0.00	0.00	0.00	321,000.00	321,000.00		
390 Other Financing Sources	0.00	0.00	0.00	321,000.00	321,000.00	0.00	
TOTAL REVENUES:	1,565,071.79	1,611,034.16	1,861,369.75	2,568,679.28	2,789,443.74	2,217,922.51	
534 10 10 0000 WA-Administrative Salary	10,585.35	1,843.21	2,015.59	2,377.54	2,500.00	2,500.00	
534 10 20 0000 WA-Administrative Benefits	2,959.60	873.62	884.12	501.38	1,000.00	1,000.00	
534 10 41 0001 General Admin Fee	0.00	0.00	0.00	0.00	47,000.00	47,000.00	
534 10 41 0022 WA-Audit Fee	2,278.36	2,441.97	0.00	4,577.86	6,000.00	6,000.00	
534 10 42 0000 WA-Op. Permit(DOH)/Other Fees	4,735.50	6,746.00	4,991.00	3,225.40	5,000.00	5,000.00	
534 10 49 0001 WA-Dues & Membership/Filing Fees	1,033.80	944.58	587.37	1,390.97	2,000.00	2,000.00	
534 20 10 0000 WA-Administrative Planning WA - Sal	0.00	1,569.50	0.00	0.00	0.00	0.00	
534 20 20 0000 WA-Administrative Planning WA - Ben	0.00	945.10	0.00	0.00	0.00	0.00	
534 20 41 0000 WA-Admin Planning Water - Consulting	6,061.89	799.31	2,911.60	2,060.05	2,000.00	2,000.00	
534 20 45 0099 Eq Rental-Administrative Planning WA	0.00	562.34	0.00	0.00	0.00	0.00	
534 40 43 0000 WA-Travel	1,494.69	804.47	772.18	0.00	0.00	2,000.00	
534 40 49 0001 WA-Training	3,254.50	890.00	1,722.07	858.90	2,000.00	2,000.00	
534 50 35 0000 WA-Small Tools/Minor Equipment	5,974.43	13,262.67	1,830.06	1,027.66	2,500.00	2,500.00	
534 50 41 0000 Professional Service-Water	-1,693.98	0.00	0.00	0.00	0.00	0.00	

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400 Water/Sewer Fund

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534 50 48 0000 WA-Repair-Contracted Labor	20,001.42	14,936.25	17,971.15	9,973.44	20,000.00	20,000.00	
534 54 10 0000 WA-Maintenance-Trtmnt Plant Salaries	1,733.73	2,604.52	0.00	0.00	0.00	0.00	
534 54 20 0000 WA-Maintenance-Trtmnt Plant Benefits	1,059.87	1,339.20	0.00	0.00	0.00	0.00	
534 55 10 0000 WA-Maint.-Trans & Distr. Salary	26,792.13	21,208.34	0.00	0.00	0.00	0.00	
534 55 20 0000 WA-Maint.-Trans & Distr. Benefits	16,565.37	11,899.98	0.00	0.00	0.00	0.00	
534 70 10 0000 WA-Customer Services Salary	43,053.84	47,111.53	38,987.88	32,684.84	34,000.00	42,000.00	
534 70 20 0000 WA-Customer Services Benefits	14,658.47	14,965.76	14,981.77	9,146.50	13,500.00	13,500.00	
534 70 31 0000 WA-Office Supplies And Postage	1,636.72	1,261.83	1,889.26	1,120.87	2,250.00	2,250.00	
534 70 41 0000 WA-Computer Services/Repair	5,250.15	2,396.82	6,475.92	6,240.23	4,000.00	4,000.00	
534 70 41 0001 WA-EBPP Fees	1,208.07	1,536.61	1,887.54	1,886.73	2,000.00	2,000.00	
534 80 31 0000 WA-Operating Supplies	17,715.51	23,643.75	23,394.85	20,437.75	25,000.00	25,000.00	
534 80 41 0000 WA-Testing	4,656.50	3,516.63	3,655.00	1,753.00	4,000.00	4,000.00	
534 80 42 0000 WA-Telephone	796.06	926.58	1,606.03	1,291.36	1,400.00	1,400.00	
534 80 45 0001 WA-Telemetry Services	0.00	0.00	2,731.21	2,877.00	3,000.00	3,000.00	
534 80 45 0099 WA-Eq Rental - Water	46,430.41	52,981.02	48,768.69	36,481.22	53,000.00	53,000.00	
534 80 46 0000 WA-Insurance	12,814.80	18,248.42	1,039.62	12,476.46	12,477.00	14,000.00	
534 80 47 0000 WA-Electricity	21,516.79	20,788.03	21,523.50	17,409.40	22,000.00	22,000.00	
534 84 10 0000 WA-Operations Plant Salary	53,181.09	49,054.57	64,004.54	49,565.80	70,000.00	70,000.00	
534 84 20 0000 WA-Operations Plant Benefits	32,956.12	28,164.16	35,591.71	23,696.83	40,000.00	35,000.00	
534 84 31 0000 WA-Chemicals Plant	9,144.16	8,605.60	9,717.77	8,352.36	10,000.00	10,000.00	
534 84 41 0000 WA-Consultant Services - Plant	0.00	1,667.00	0.00	0.00	0.00	0.00	
534 85 10 0000 WA-Operations T & D Salary	36,235.78	44,996.34	60,180.14	73,001.21	60,000.00	60,000.00	
534 85 20 0000 WA-Operations T & D Benefits	21,293.79	25,359.95	31,306.16	36,460.37	30,000.00	30,000.00	
534 90 44 0000 WA-Taxes	25,918.82	28,933.79	32,430.09	24,691.41	37,000.00	38,110.00	
534 Water Utilities	451,303.74	457,829.45	433,856.82	385,566.54	513,627.00	521,260.00	
535 10 10 0000 WW-Administrative Salary	10,585.35	13,824.10	15,142.27	12,988.50	24,000.00	24,000.00	
535 10 20 0000 WW-Administrative Benefits	2,959.60	6,552.30	6,631.19	3,234.89	11,000.00	11,000.00	
535 10 41 0001 WW-General Admin Fee	0.00	0.00	0.00	0.00	44,000.00	44,000.00	
535 10 41 0022 WW-Audit Fee	2,278.36	2,441.97	0.00	4,577.86	6,000.00	6,000.00	
535 10 42 0000 WW-Permit Fees/DOE	2,201.04	2,288.52	2,309.04	2,327.40	2,500.00	2,500.00	
535 10 44 0000 WW-Advertising	0.00	203.24	320.16	90.48	0.00	0.00	
535 10 49 0001 WW-Dues & Membership/filing Fees	197.00	1,220.37	687.16	289.66	500.00	500.00	
535 20 41 0000 WW-Admin Planning Sewer - Consulting	3,501.54	8,385.04	0.00	0.00	0.00	0.00	
535 40 43 0000 WW-Travel	1,181.07	1,224.56	1,277.78	0.00	0.00	1,500.00	
535 40 49 0001 WW-Training	629.50	2,796.00	2,083.36	0.00	3,000.00	3,000.00	
535 51 10 0000 WW-Maintenance T&D Salary	5,214.84	22,669.29	0.00	0.00	0.00	0.00	
535 51 20 0000 WW-Maintenance T&D Benefits	2,816.75	21,758.61	0.00	0.00	0.00	0.00	
535 51 31 0000 WW-Maintenance Supplies	9,836.13	10,051.58	9,613.80	1,172.18	30,000.00	30,000.00	
535 51 48 0000 WW-Repair (Contract Serv) T&D	21,184.11	73,573.30	97,798.72	89,673.67	120,000.00	120,000.00	

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535 51 48 0001 WW-Solids Hauling & Disposal	20,737.73	42,198.20	42,552.30	61,412.74	120,000.00	120,000.00	
535 54 10 0000 WW-Plant Maintenance Salary	4,107.69	2,531.67	0.00	0.00	0.00	0.00	
535 54 20 0000 WW-Plant Maintenance Benefits	2,636.18	1,555.51	0.00	0.00	0.00	0.00	
535 64 41 0000 WW-Operations Contract	130,729.70	143,350.04	150,821.01	23,463.77	30,000.00	10,000.00	
535 70 10 0000 WW-Customer Service Salary	43,053.84	47,111.53	38,987.88	32,684.84	34,000.00	42,000.00	
535 70 20 0000 WW-Customer Service Benefits	14,658.47	14,965.76	14,981.77	9,146.50	13,500.00	13,500.00	
535 70 31 0000 WW-Office Supplies & Postage	1,333.19	1,224.32	1,935.01	1,061.28	2,500.00	2,500.00	
535 70 41 0000 WW-Computer Services/Repair	4,566.18	606.60	5,719.47	8,014.82	5,000.00	5,000.00	
535 70 41 0001 WW-EBPP Fees Sewer	1,207.98	1,536.54	1,887.54	1,701.74	2,000.00	2,000.00	
535 80 31 0000 WW-Operating Supplies	2,447.24	8,053.47	4,920.88	5,643.71	10,000.00	10,000.00	
535 80 41 0000 Sewer Operations Testing	2,334.00	1,591.31	269.00	8,670.00	21,000.00	21,000.00	
535 80 42 0000 Sewer Telephone	1,457.17	1,474.03	1,470.94	3,649.71	3,000.00	3,600.00	
535 80 45 0099 Eq Rental - Sewer	17,040.10	32,112.04	41,060.69	37,974.38	35,000.00	35,000.00	
535 80 46 0000 Sewer Insurance	8,690.15	11,254.51	527.14	6,327.07	6,328.00	6,500.00	
535 81 10 0000 WW-Operations Coll. Salary	12,165.38	18,757.59	41,874.76	18,765.35	22,000.00	22,000.00	
535 81 20 0000 WW-Operations Coll. Benefits	6,525.87	9,137.48	15,146.02	10,651.97	10,000.00	11,000.00	
535 81 47 0000 WW-Coll Electricity	0.00	0.00	0.00	1,678.86	0.00	0.00	
535 81 47 0001 WW-Coll. Water	0.00	0.00	0.00	64.00	0.00	450.00	
535 84 10 0000 WW-Operations Plant Salary	30,727.14	43,811.79	82,391.34	82,107.38	100,000.00	100,000.00	
535 84 20 0000 WW-Operations Plant Benefits	15,684.32	23,104.52	42,902.70	51,128.96	62,000.00	62,000.00	
535 84 47 0000 WW-Electricity	0.00	0.00	0.00	13,091.23	26,000.00	26,000.00	
535 84 47 0001 WW-Plant Water	0.00	0.00	0.00	2,051.82	0.00	20,000.00	
535 85 10 0000 WW Sampling Salary	0.00	13,220.50	41.51	619.35	4,000.00	4,000.00	
535 85 20 0000 WW Sampling Benefits	0.00	7,106.13	18.80	340.81	2,500.00	2,500.00	
535 85 31 0000 WW Sampling Supplies	0.00	866.66	376.29	0.00	500.00	500.00	
535 85 41 0000 WW Sampling Professional Services	0.00	19,828.92	6,628.00	5,110.00	7,000.00	7,000.00	
535 85 41 0002 WW Industrial Pretreatment Services	0.00	0.00	4,218.50	0.00	4,000.00	4,000.00	
535 85 45 0000 WW Sampling Equipment Rental	0.00	9,048.35	0.00	231.40	0.00	0.00	
535 90 44 0000 Sewer Taxes	9,139.81	13,631.62	18,736.46	17,171.58	35,000.00	36,050.00	
535 Sewer	391,827.43	635,067.97	653,331.49	517,117.91	796,328.00	809,100.00	
591 34 19 0000 WA-SMART Meter Lease-Principal	0.00	0.00	0.00	13,712.88	13,712.88	28,620.52	
591 34 78 0000 Base Res PWTF Loan Principal	23,273.39	23,273.39	23,273.39	23,273.39	23,273.39	23,273.39	
592 34 19 0000 WA-SMART Meter Lease-Interest	0.00	0.00	0.00	4,844.95	4,844.96	8,495.16	
592 34 83 0000 Base Reservoir PWTF Loan Interest	1,163.67	1,047.30	930.94	814.57	1,100.00	1,100.00	
534 Water	24,437.06	24,320.69	24,204.33	42,645.79	42,931.23	61,489.07	
591 35 72 0000 Sewer Outfall - USDA RDA Principal	21,542.11	22,138.59	22,751.58	11,623.58	20,120.00	20,120.00	
592 35 83 0000 Sewer Outfall - USDA RDA Interest	11,127.89	10,531.41	9,918.42	4,711.42	12,551.00	12,551.00	
535 Sewer	32,670.00	32,670.00	32,670.00	16,335.00	32,671.00	32,671.00	

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400 Water/Sewer Fund

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591 Debt Service	57,107.06	56,990.69	56,874.33	58,980.79	75,602.23	94,160.07	
594 34 10 0000 #46 WA System Plan-Sal	4,177.87	0.00	0.00	0.00	0.00	0.00	
594 34 10 4006 Water Connections - Salary	1,865.98	3,909.17	516.32	2,927.69	5,000.00	5,000.00	
594 34 20 0000 #46 WA System Plan-Ben	2,454.58	0.00	0.00	0.00	0.00	0.00	
594 34 20 4006 Water Connections - Benefits	1,269.17	2,243.32	977.45	1,335.59	2,500.00	2,500.00	
594 34 31 4009 Water Plant Improvements-Suppl	0.00	5,854.69	3,877.20	0.00	0.00	0.00	
594 34 41 0400 #46 WA System Plan - Engineer	57,010.10	9,218.15	0.00	0.00	0.00	0.00	
594 34 45 0099 Eq Rental-Water Connections	2,777.00	1,859.00	0.00	0.00	0.00	0.00	
594 34 45 0199 #46 WA System Plan-EQ Rental	109.06	0.00	0.00	0.00	0.00	0.00	
594 34 45 0400 Eq Rental - Water Connections	0.00	0.00	93.00	813.80	2,000.00	2,000.00	
594 34 48 0400 Base Reservoir Improv.- Contracted Services	0.00	49,032.00	0.00	0.00	0.00	0.00	
594 34 51 0000 #46 WA System Plan - Plan Fees	0.00	2,280.00	0.00	0.00	0.00	0.00	
594 34 62 4009 Water Plant Improvements-Contracted	0.00	0.00	0.00	10,169.30	0.00	0.00	
594 34 64 0000 WA-Fixed Assets To Capitalize	569.72	25,823.02	2,062.50	548,642.68	755,000.00	100,000.00	Loop and Vancouver water line upgrades.
534 Water	70,233.48	100,219.35	7,526.47	563,889.06	764,500.00	109,500.00	
594 35 41 0400 #38 Sewer Plan - Prof Serv	204,179.31	10,771.95	19,191.33	0.00	0.00	0.00	
594 35 48 0400 #38 Sewer Plan - Contr Labor	2,818.75	0.00	0.00	0.00	0.00	0.00	
594 35 51 0000 #65 Sewer Plant Upgrade-Permitting	200.00	150.00	0.00	0.00	0.00	0.00	
594 35 64 0400 WW-Capitalized Equipment Purchase	941.03	0.00	2,062.50	0.00	0.00	0.00	
535 Sewer	208,139.09	10,921.95	21,253.83	0.00			
594 Capital Expenditures	278,372.57	111,141.30	28,780.30	563,889.06	764,500.00	109,500.00	
597 10 00 0000 Transfer Out to 410 WW Sys. Upgrades	0.00	12,842.22	10,827.27	0.00	0.00	0.00	
597 10 00 0406 Transfer Out To 406 WW Short Lived Assets	0.00	0.00	0.00	0.00	21,779.00	21,779.00	USDA Loan required minimum transfer.
597 10 00 0408 Transfer Out To 408 WW Debt Reserve	0.00	0.00	0.00	0.00	61,191.00	0.00	
535 Sewer	0.00	12,842.22	10,827.27	0.00	82,970.00	21,779.00	
597 Interfund Transfers	0.00	12,842.22	10,827.27	0.00	82,970.00	21,779.00	
508 80 00 0400 WS-Ending Cash	0.00	0.00	0.00	0.00	103,551.58	206,052.51	
400 Water/Sewer	0.00	0.00	0.00	0.00	103,551.58	206,052.51	

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508 10 00 0401 WS-Water Reserve	0.00	0.00	0.00	0.00	249,161.66	195,835.66	Reduced to pay water capital projects.
401 Water	0.00	0.00	0.00	0.00	249,161.66	195,835.66	
508 10 00 0402 WS-WW Reserve	0.00	0.00	0.00	0.00	203,703.27	260,235.27	
402 Sewer	0.00	0.00	0.00	0.00	203,703.27	260,235.27	
999 Ending Balance	0.00	0.00	0.00	0.00	556,416.51	662,123.44	
TOTAL EXPENDITURES:	1,178,610.80	1,273,871.63	1,183,670.21	1,525,554.30	2,789,443.74	2,217,922.51	
FUND GAIN/LOSS:	386,460.99	337,162.53	677,699.54	1,043,124.98	0.00	0.00	

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406 Wastewater Short Lived Asset Reserve Fund

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308 10 00 0406 WWSLAR Beginning Cash	0.00	0.00	0.00	0.00	0.00	21,779.00	
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	21,779.00	
397 10 00 0406 WWSLA-Transfers In	0.00	0.00	0.00	0.00	21,779.00	21,779.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	21,779.00	21,779.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	21,779.00	43,558.00	
508 10 00 0406 WWSLAR-Ending Cash	0.00	0.00	0.00	0.00	21,779.00	43,558.00	
999 Ending Balance	0.00	0.00	0.00	0.00	21,779.00	43,558.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	21,779.00	43,558.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

The Wastewater Short Lived Asset Reserve Fund is required as part of the city's USDA loan. Annual deposits of at least \$21,779 are required for the 40-year life of the 2020 wastewater project loan. This fund operates like a line of credit for repairing and/or replacing major system assets with a life span less than 15 years.

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408 Wastewater Debt Reserve Fund

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308 10 00 0408 WW Debt Reserve Beg. Balance	0.00	0.00	0.00	0.00	0.00	61,191.00	
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	61,191.00	
397 10 00 0408 WW Debt Res-Transfers In	0.00	0.00	0.00	0.00	61,191.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	0.00	61,191.00	0.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	61,191.00	61,191.00	
508 10 00 0408 WW Debt Reserve-Ending Balance	0.00	0.00	0.00	0.00	61,191.00	61,191.00	
999 Ending Balance	0.00	0.00	0.00	0.00	61,191.00	61,191.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	61,191.00	61,191.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

The Wastewater Debt Reserve Fund is required as part of two loans the city has through USDA. The balance is equal to one annual loan installment. Prior written concurrence from USDA must be obtained before funds may be withdrawn from this fund during the life of the loan. When funds are withdrawn during the life of the loan, deposits will be made at the rate of 10% of one annual payment until the balance is equal to one annual loan payment.

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410 Wastewater System Upgrades

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0410 WW Sys Upgrades Beg Cash & Invest.	0.00	0.00	-93,407.14	-119,857.70	0.00	0.00	
308 Beginning Balances	0.00	0.00	-93,407.14	-119,857.70	0.00	0.00	
334 04 20 0410 CERB Feasibility Study-Alt. Analysis	0.00	0.00	44,600.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	0.00	0.00	44,600.00	0.00	0.00	0.00	
391 90 00 0410 DOE Design Loan	0.00	0.00	297,420.04	698,161.36	1,000,000.00	500,000.00	
390 Other Financing Sources	0.00	0.00	297,420.04	698,161.36	1,000,000.00	500,000.00	
397 05 00 0410 Transfer In from Water/Sewer Fund	0.00	12,842.22	10,827.27	0.00	0.00	0.00	
397 Interfund Transfers	0.00	12,842.22	10,827.27	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	12,842.22	259,440.17	578,303.66	1,000,000.00	500,000.00	
594 35 31 0010 DOE-Imm. Improv. Supplies	0.00	0.00	25,371.37	1,184.15	0.00	0.00	
594 35 41 0010 DOE-Imm. Imprpov. Svcs	0.00	0.00	0.00	25,848.00	0.00	0.00	
594 35 41 0410 Value Planning Consulting Services	0.00	57,460.00	0.00	0.00	0.00	0.00	
594 35 41 4102 Feasibility Study-Consultant Svcs	0.00	47,929.52	19,047.48	0.00	0.00	0.00	
594 35 41 4103 Design-Consultant Svcs	0.00	0.00	329,046.37	638,463.32	1,000,000.00	500,000.00	Remaining costs for design of wastewater system upgrades.
594 35 41 4104 EDA Project Consultant Services	0.00	0.00	5,832.65	0.00	0.00	0.00	
594 35 49 0410 Value Planning Hosting Costs	0.00	607.48	0.00	0.00	0.00	0.00	
594 35 49 0411 CERB Meeting Hosting Costs	0.00	252.36	0.00	0.00	0.00	0.00	
594 35 51 0000 WW Upgrades-Permitting	0.00	0.00	0.00	300.00	0.00	0.00	
594 Capital Expenditures	0.00	106,249.36	379,297.87	665,795.47	1,000,000.00	500,000.00	
TOTAL EXPENDITURES:	0.00	106,249.36	379,297.87	665,795.47	1,000,000.00	500,000.00	
FUND GAIN/LOSS:	0.00	-93,407.14	-119,857.70	-87,491.81	0.00	0.00	

The Wastewater System Upgrades Fund is for the planning, design and construction of upgrades to the water system as identified in the water system plan and required as part of the Administrative Order. Most of the revenues are grants or loans with some internal match funding. The revenues and expenditures are updated when funding is received, project timelines determined and contracts secured.

Equipment Service Fund

The Equipment Service Fund is used to account for labor charges and equipment usage by other funds, and to save funds for eventual equipment replacements. Revenues are derived from charges made against other funds for using the equipment. Charges are based on the number of hours worked and miles driven by field staff in each fund and are intended to cover operating costs, equipment maintenance, staff salaries, insurance, and replacement costs. Current rates are \$4.10 per mile for driven equipment and \$20 per hour for stationary equipment.

The Public Works Director maintains an equipment replacement schedule and attempts to replace at least one major piece of equipment every year, as funding allows. A copy of the equipment replacement schedule is below.

Vehicle	Date of Purchase	Cost	Life	2021	2022	2023	2024	2025	2026-2031	Est. Replacement Cost	Type
S1- 2017 Ford 250 X-Cab	2016	\$39,665	10						X	\$ 45,000	New
S2-2019 Ford F250 X-cab	2018	\$38,221	10						X	\$ 48,000	New
S3-2011 Ford F250 X-Cab	2010	\$29,871	10		X					\$ 45,000	New
S4-2012 Ford 350 Dump	2012	\$20,656	10						X	\$ 45,000	New
S5-2007 Intl. 5 Yard Dump	2017	\$2,149	20						X	\$ 50,000	Used
S6-2000 Ford Manlift	2005	\$27,415	15				X			\$ 50,000	Used
S7-1997 Tymco Sweeper	2009	\$48,821	15						X	\$ 70,000	Used
S8-1980 Intl. 5 Yard Dump	1997	\$4,652	20						X	\$ 50,000	Used
S9-Case Backhoe[i]	1992	\$27,173	20						X	\$ 45,000	Used
S10-2008 Ford F250 X-cab	2008	\$23,000	10					X		\$ 40,000	New
S11-1996 Brush Mower	2014	\$15,070	10						X	\$ 35,000	Used
S13-1972 Austin Grader[ii]	1998	\$13,928	15						X	\$ 45,000	Used
S14- 2007 Tahkuchi Excvtor	2007	\$37,123	15						X	\$ 55,000	New
S15- 2008 Ford Strd Cab	2008	\$21,000	10	X						\$ 45,000	New
S16- 2014 Chevy 1500	2014	\$29,857	10						X	\$ 35,000	New
Vactor Truck						X				\$ 150,000	Used
TOTALS				45K	45K	150K	50K	40K		\$853,000	

[\[i\] Since purchase of excavator, backhoe has seen little use, delay purchase of new](#)

[\[ii\] Limited use, will delay purchase](#)

5 YEAR BUDGET COMPARISON

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500 Equipment Service Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 80 00 0500 ES Unreserved Begin CA & Invest	63,984.36	67,484.41	67,144.73	139,248.98	139,248.98	183,177.98	
308 Beginning Balances	63,984.36	67,484.41	67,144.73	139,248.98	139,248.98	183,177.98	
348 00 00 0000 Equipment Rental-Internal	142,344.31	162,827.57	175,377.98	107,872.28	150,000.00	150,000.00	
340 Charges For Goods & Services	142,344.31	162,827.57	175,377.98	107,872.28	150,000.00	150,000.00	
361 11 00 0500 Interest Income/ES	226.46	457.59	647.75	428.31	0.00	0.00	
362 10 00 0000 Equipment Rental - External NB	504.00	1,008.00	266.00	14.00	0.00	0.00	
362 10 02 0000 Equipment Rental - External Ska Co	250.80	127.80	37.12	0.00	0.00	0.00	
369 10 00 0500 Sale of Scrap Equip Service	0.00	795.10	5,398.38	0.00	0.00	0.00	
360 Interest & Other Earnings	981.26	2,388.49	6,349.25	442.31	0.00	0.00	
395 10 00 0500 Sale of Fixed Assets	326.00	11,330.00	0.00	0.00	0.00	0.00	
395 11 00 0000 Costs to Dispose of Cap Assets	0.00	-48.50	0.00	0.00	0.00	0.00	
390 Other Financing Sources	326.00	11,281.50	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	207,635.93	243,981.97	248,871.96	247,563.57	289,248.98	333,177.98	
548 65 10 0000 Maintenance Salary	22,204.28	33,830.82	32,695.70	18,035.48	35,000.00	35,000.00	
548 65 20 0000 Maintenance Benefits	14,073.13	20,851.79	19,830.92	9,680.59	17,000.00	17,000.00	
548 65 25 0000 Medical Physicals-Required	2,185.67	1,199.55	3,041.96	1,317.26	2,000.00	2,000.00	
548 65 31 0000 Tires	1,742.59	2,536.87	972.53	0.00	2,000.00	2,000.00	
548 65 32 0000 Gas and Oil	16,815.54	19,286.16	20,383.05	10,146.99	20,000.00	20,000.00	
548 65 33 0000 Supplies	0.00	0.00	1,936.25	1,671.74	0.00	0.00	
548 65 46 0000 Insurance	27,248.63	27,870.61	846.26	8,320.38	8,321.00	10,000.00	
548 65 47 0000 Heat & Lights	1,808.28	1,534.08	2,397.27	2,340.99	1,500.00	1,500.00	
548 65 48 0000 Repairs/Supplies Contracted	20,587.21	28,292.99	27,339.04	13,035.02	20,000.00	20,000.00	
548 65 49 0000 Training	0.00	45.00	180.00	250.00	250.00	250.00	
548 Public Works - Centralized Services	106,665.33	135,447.87	109,622.98	64,798.45	106,071.00	107,750.00	
591 48 78 0000 RDA Facilities (Sweeper) Principal	2,979.59	3,041.13	0.00	0.00	0.00	0.00	
592 48 83 0000 RDA Facilities (Sweeper) Int	263.41	133.05	0.00	0.00	0.00	0.00	
591 Debt Service	3,243.00	3,174.18	0.00	0.00	0.00	0.00	
594 48 64 0000 Equipment Purchase	32,506.70	39,878.17	0.00	0.00	0.00	45,000.00	Purchase of new work truck held off prior two years.
594 Capital Expenditures	32,506.70	39,878.17	0.00	0.00	0.00	45,000.00	

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500 Equipment Service Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
508 80 00 0500 ES-Ending Cash	0.00	0.00	0.00	0.00	183,177.98	180,427.98	
999 Ending Balance	0.00	0.00	0.00	0.00	183,177.98	180,427.98	
TOTAL EXPENDITURES:	142,415.03	178,500.22	109,622.98	64,798.45	289,248.98	333,177.98	
FUND GAIN/LOSS:	65,220.90	65,481.75	139,248.98	182,765.12	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson
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630 Stevenson Municipal Court

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0630 Stevenson Municipal Court-Beg Balance	0.00	0.00	0.00	9,738.88	0.00	0.00	
308 Beginning Balances	0.00	0.00	0.00	9,738.88	0.00	0.00	
389 40 00 0000 SMC-Agency Deposits	0.00	0.00	41,122.75	33,099.35	0.00	0.00	
380 Non Revenues	0.00	0.00	41,122.75	33,099.35	0.00	0.00	
397 01 00 0630 Transfer In From CE	0.00	0.00	5,443.28	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	5,443.28	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	46,566.03	42,838.23	0.00	0.00	
589 40 00 0000 SMC-Agency Disbursements	0.00	0.00	36,827.15	33,141.87	0.00	0.00	
580 Non Expeditures	0.00	0.00	36,827.15	33,141.87	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	36,827.15	33,141.87	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	9,738.88	9,696.36	0.00	0.00	

The Stevenson Municipal Court Fund is for revenues and expenses related to court activities. All activity in this fund is managed by the court with revenues attributed to fines, fees and charges, and expenses being for restitution or remitted to the City for final distribution.

5 YEAR BUDGET COMPARISON

City Of Stevenson
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631 CATV Fund

Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed	Comment
308 10 00 0631 CATV Trust - Beginning Balance	0.00	0.00	0.00	3,098.81	0.00	0.00	
308 Beginning Balances	0.00	0.00	0.00	3,098.81	0.00	0.00	
389 40 00 0631 CATV-Interest	0.00	0.00	1.56	0.91	0.00	0.00	
380 Non Revenues	0.00	0.00	1.56	0.91	0.00	0.00	
397 01 00 0631 Transfer In From CE	0.00	0.00	3,115.25	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	3,115.25	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	3,116.81	3,099.72	0.00	0.00	
589 40 00 0631 CATV-Bank Fees	0.00	0.00	18.00	0.00	0.00	0.00	
580 Non Expenditures	0.00	0.00	18.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	18.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	3,098.81	3,099.72	0.00	0.00	

The Cable TV Trust Fund is for custodial funds related to a deposit from the initial cable franchise. Staff is working to closeout the fund and return the deposit to the appropriate owner. The original company is no longer in business.

5 YEAR BUDGET COMPARISON

City Of Stevenson
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Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed
001 General Expense Fund	2,438,475.70	2,441,434.44	2,603,666.76	1,724,155.41	2,139,585.94	1,937,473.39
010 General Reserve Fund			326,705.62	326,705.62	326,705.62	326,705.62
020 Fire Reserve Fund			1,483,593.47	1,483,593.47	1,518,593.47	1,543,593.47
100 Street Fund	461,728.70	548,030.46	747,792.83	582,512.05	606,517.98	579,422.38
103 Tourism Promo & Develop Fund	1,065,260.36	1,021,817.47	1,076,027.76	948,155.49	904,294.51	870,886.20
105 Affordable Housing Fund				430.01		15,000.00
300 Capital Improvement Fund	70,601.78	108,625.62	135,656.42	174,918.61	155,656.42	100,019.64
301 Timber Harvest Fund	1,966,808.00	1,453,264.00	1,328,899.42			
303 Joint Emergency Facilities Fund		63,198.11	34,316.57			
306 Kanaka Creek Road Improvements	560,025.31	92,646.60	9,024.37			
308 Gropper Sidewalk	241,234.06	10,566.66				
309 Russell Ave			153,873.33	570,509.40	842,563.78	
311 First Street					185,800.00	619,100.00
400 Water/Sewer Fund	1,565,071.79	1,611,034.16	1,861,369.75	2,614,854.51	2,789,443.74	2,217,922.51
406 Wastewater Short Lived Asset Reserve Fund					21,779.00	43,558.00
408 Wastewater Debt Reserve Fund					61,191.00	61,191.00
410 Wastewater System Upgrades		12,842.22	259,440.17	706,732.79	1,000,000.00	500,000.00
500 Equipment Service Fund	207,635.93	243,981.97	248,871.96	247,563.57	289,248.98	333,177.98
630 Stevenson Municipal Court			46,566.03	42,838.23		
631 CATV Fund			3,116.81	3,100.10		
	8,576,841.63	7,607,441.71	10,318,921.27	9,426,069.26	10,841,380.44	9,148,050.19
001 General Expense Fund	1,001,210.46	1,007,349.48	1,838,719.32	829,869.54	2,139,585.94	1,937,473.39
010 General Reserve Fund					326,705.62	326,705.62
020 Fire Reserve Fund					1,518,593.47	1,543,593.47
100 Street Fund	319,990.13	360,137.82	441,502.85	197,207.51	606,517.98	579,422.38
103 Tourism Promo & Develop Fund	528,559.12	474,364.30	365,733.25	179,815.01	904,294.51	870,886.20
105 Affordable Housing Fund						15,000.00
300 Capital Improvement Fund					155,656.42	100,019.64
301 Timber Harvest Fund	893,108.52	172,115.96	1,328,899.42			
303 Joint Emergency Facilities Fund		63,198.11	34,316.57			
306 Kanaka Creek Road Improvements	626,465.76	97,779.53	9,024.37			
308 Gropper Sidewalk	260,784.84	11,513.58				
309 Russell Ave		66,157.50	153,873.33	732,742.40	842,563.78	
310 Wastewater System Upgrades						
311 First Street				78,967.61	185,800.00	619,100.00
400 Water/Sewer Fund	1,178,610.80	1,273,871.63	1,183,670.21	1,525,554.30	2,789,443.74	2,217,922.51
406 Wastewater Short Lived Asset Reserve Fund					21,779.00	43,558.00
408 Wastewater Debt Reserve Fund					61,191.00	61,191.00
410 Wastewater System Upgrades		106,249.36	379,297.87	665,795.47	1,000,000.00	500,000.00
500 Equipment Service Fund	142,415.03	178,500.22	109,622.98	64,798.45	289,248.98	333,177.98
630 Stevenson Municipal Court			36,827.15	33,141.87		
631 CATV Fund			18.00			

5 YEAR BUDGET COMPARISON

City Of Stevenson
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Account	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Appropriated	2021 Proposed
	4,951,144.66	3,811,237.49	5,881,505.32	4,307,892.16	10,841,380.44	9,148,050.19
FUNDS GAIN/LOSS:	3,625,696.97	3,796,204.22	4,437,415.95	5,118,177.10	0.00	0.00

**CITY OF STEVENSON
RESOLUTION NO. 2020-365**

**A RESOLUTION OF THE CITY OF STEVENSON
REVISING THE FINANCIAL POLICY**

WHEREAS, the financial health and welfare of the City of Stevenson is highly dependent upon establishing and maintaining sound, financial-planning objectives and strategies of implementation; and

WHEREAS, financial policies assist the decision-making process of the Council and City administration while operating independently of changing services and financial circumstances and conditions; and

WHEREAS, these policies also provide guidelines for evaluating both current activities and proposals for future programs and direct the City's financial resources toward meeting the goals and programs of the strategic plan; and

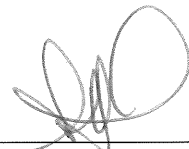
WHEREAS, the implementation of wise fiscal policies enables City officials to protect the public interest and ensure public trust and confidence; and

WHEREAS, the City Council of the City of Stevenson recognizes the need to revise the Financial Policy.

NOW, THEREFORE, be it resolved that the City Council of the City of Stevenson, Washington, hereby adopts the following policies as described in Exhibit A, attached hereto and incorporated by reference.

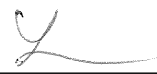
Key: ~~Strikethrough~~ means repealed. Underlined means new.

APPROVED AND PASSED by the City Council of the City of Stevenson, Washington at its regular meeting this 17th day of September, 2020.



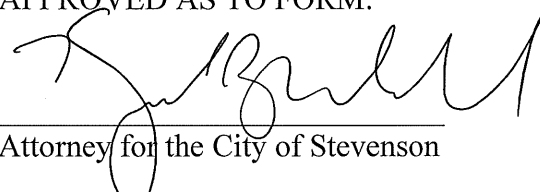
Mayor of the City of Stevenson

ATTEST:



Clerk of the City of Stevenson

APPROVED AS TO FORM:



Attorney for the City of Stevenson

City of Stevenson Financial Policy

Statement of Purpose

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. Our City has evolved with a variety of financial policies that can be found in many different sources including: City Council Resolutions and Ordinances; Budget documents; and Capital Improvement Programs. The set of policies within this document implements Comprehensive Plan Objective 8.2 and serves as a central reference point for the policies most critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency, and effectiveness.

Financial Goals

The City of Stevenson's financial goals seek to:

- Ensure the financial integrity of the City
- Manage the financial assets in a sound and prudent manner
- Improve financial information for decision makers at all levels:
 - Policy makers as they contemplate decisions that affect the City on a long- term basis
 - Managers as they implement policy on a day-to-day basis
- Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens
- Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities

Financial Policies

Stevenson's financial policies address the following major areas:

- | | |
|------------------------------------|---|
| • General Policies | • Small and Attractive Item Policy |
| • Revenue Policies | • Accounting Policy |
| • Expenditure Policies | • Debt Policy |
| • Operating Budget Policy | • Cash Mgmt/Investment Policy |
| • Capital Management Policy | • <u>Reserve Policy</u> |
| | • <u>Cost Allocation Policy</u> |

I. General Policies

1. The City Council may adopt resolutions or ordinances to set financial policies to assure the financial strength and accountability of the City.
2. The Mayor and/or City Administrator shall develop administrative directives and general procedures for implementing the City Council's financial policies.
3. All City Departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and programs will be developed to reflect current policy directives, projected resources, and future service requirements.
4. To attract and retain employees necessary for providing high quality services, the City shall establish and maintain a competitive compensation and benefit package with the public and private sectors.
5. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the state and federal level.
6. Initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy.
7. The City will strive to maintain fair and equitable relationships with its contractors and suppliers.

II. Revenue Policies

Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

General Revenues

1. Current expenditures will be funded by current revenues. The City will try to maintain a diversified and stable revenue system to protect programs from short-term fluctuations in any single source.
2. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.
3. General Fund and other unrestricted revenues will not be earmarked for specific purposes, activities or services unless otherwise authorized by City Council or required by law, or generally accepted accounting practices (GAAP). All nonrestricted revenues will be deposited into the General Fund and appropriated by the budget process.
4. If revenues from "one-time" or limited duration sources are used to balance the City's annual operating budget, it is to be fully disclosed and explained at

Exhibit A

the time the budget is presented. It is the City's goal to not rely on these types of revenues to balance the operating budget.

5. The City will not use deficit financing and borrowing to support on-going operations in the case of long-term (greater than one year) revenue downturns. Thereafter, revenue forecasts will be revised and expenses will be reduced to conform to the revised long-term revenue forecast or revenue increases will be considered.
6. The City will follow an aggressive and professional policy of collecting revenues. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

Fees and Charges

7. Enterprise and Internal Service operations will be self-supporting.
8. The City will maximize the use of service users' charges in lieu of ad valorem (property) taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
 - a. Charges for providing utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses of the City's enterprise funds, including operating contingency, planned capital improvements, and reserve requirements.
 - b. User charges shall fund 100% of the direct cost of development review and building activities. User charges include, but are not limited to, land use, engineering inspection, building permit and building inspection fees.
 - c. Park recreation programs shall be funded by a users' charge. User charges shall be comparable to other neighboring cities where practical.
 - d. Other reimbursable work performed by the City (labor, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost.
 - e. Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated. Fees, charges, and utility rates will be reviewed every three years at a minimum.
 - f. The City will consider market rates and charges levied by other municipalities for like services in establishing rates, fees, and charges.
 - g. Certain fees, such as rental fees, will be based upon market conditions and are not subject to the limitations of cost recovery.

Grants and Gifts

9. Grant funding for programs or items which address the City's current priorities and policy objectives should be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund on-going programs.
10. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.
11. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended in accordance with the City's Donation Policy and the wishes and instructions of the donor.

III. Expenditure Policies

Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

1. The City will strive to adopt an annual General Fund budget in which current expenditures do not exceed current projected revenues. Capital expenditures may be funded from one-time revenues.
2. Department Directors are responsible for managing their budgets within the total appropriation for their department.
3. The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. The City Council may approve a short-term interfund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if possible.
4. Long-term debt or bond financing shall not be used to finance current operating expenditures.
5. The City will assess funds for services provided internally by other funds. Interfund service fees charged to recover these costs will be recognized as revenue to the providing fund.
6. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.

Exhibit A

7. All compensation planning will focus on the total cost of compensation which includes direct salary, health care benefits, pension contributions, and other benefits which are a cost to the City.
8. Periodic comparisons of service delivery will be made to ensure that quality services are provided to our citizens at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
9. Whenever feasible, government activities will be considered enterprises if doing so will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
10. The City will make every effort to maximize any discounts offered by creditors/vendors. Staff will also use competitive bidding per the Purchasing Policy to attain the best possible price on goods and services.

IV. Operating Budget Policies

1. The City Council will adopt and maintain a balanced annual operating budget.
2. The City will strive to adopt a budget where current annual operating revenues will be equal to or greater than current operating expenditures.
3. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, contractual obligations, and capital improvements. The forecast will encompass five years and will be updated annually.
4. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.
5. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital expenditures and/or "one-time" only General Fund expenditures.
6. The City will provide for adequate maintenance and the orderly replacement of capital assets and equipment. Fleet and equipment replacement will be accomplished through the use of a "rental" rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for the replacement of the vehicles and equipment.
7. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals

Exhibit A

and objectives. The budget will provide the staff the resources necessary to accomplish City Council determined service levels.

8. As mandated by RCW 35A.33.135, the Mayor shall annually present a proposed operating budget to the City Council on or before the first Monday in October. The City Council must adopt by ordinance a final balanced budget no later than December 31 of each year.
9. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.
10. Budget control and accountability is maintained at the departmental level.
11. The Mayor has the authority to approve appropriation transfers between programs or departments within a fund. In no case may total expenditures of a particular fund exceed that which is appropriated by the City Council without a budget amendment. Amendments to the budget are approved by the City Council.

V. Capital Management Policies

Review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Capital Facilities Plan

1. The City will develop a Capital Facilities Plan (CFP) as defined and required by RCW 36.70A.070 which is consistent with the City Comprehensive Plan by the end of 2024. The plan shall be for a period of six years.
2. The CFP will include all projects to maintain public capital facilities required to maintain service levels at standards established by the City Council. It may also include for consideration such other projects as requested by the Mayor or City Council.
3. The CFP will provide details on each capital project plan including estimated costs, sources of financing and a full description of the project.
4. The City will finance only those capital improvements that are consistent with the adopted CFP and City priorities. All capital improvement operating and maintenance costs will be included in operating budget forecasts.
5. A status review of the CFP will be conducted annually and a report will be presented by the Community Development Director or their designee, to the City Council.

Capital Asset Management

6. The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.

The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.

7. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$5,000 per item with a useful life of over one year.
8. The City will conduct an annual physical count/inspection of all capital assets.
9. Adequate insurance will be maintained on all capital assets consistent with the results of the annual physical count/inspection.

VI. Small and Attractive Item Policies

It is the policy of the city to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed. The departments shall review and update records to be verified by a physical inventory at least once a year and provide such list to the Treasurer's office for monitoring differences between years.

1. Small and attractive items are defined as easily moveable, desirable items with a unit cost of \$300.00 to \$4,999.99 and have a life expectancy of more than one year. Those items are either concealable or portable.
2. Concealable items are defined as small enough to fit into one's pocket, bag, briefcase or back pack (examples: electronic devices, radios, weapons; laptops, peripherals such as Personal Data Assistants (PDA) & software packages; etc.).
3. Portable items are defined as medium sized assets that can be easily carried. (examples: televisions, computers, printers, mobile hand or power equipment; rescue equipment; computer monitors, modems, cpu's, projectors, typewriters, lawn mowers, etc.).
4. Each department head or their designee will prepare a list at least annually of their small and attractive items. This list will be provided to the City Administrator by January 31st each year for monitoring.
5. Each department/fund will notify the City Administrator of any additions, deletions, interdepartmental transfers, modifications, or leases of property that is not reflected on the preliminary list. Deletions from the inventory should include items that were scrapped, cannibalized, disappeared mysteriously, or damaged beyond salvage. The City Administrator or their designee will ensure the appropriate changes are made to the departments/funds small and attractive list. After the adjustments are made, the final list will be given to the department head or the Mayor to sign that it is true and correct.
6. A physical inventory will be conducted annually by the department to verify the existence and condition of all items on the Small and Attractive list. Every two years the City Administrator or their designee will help with the physical inventory verification with each department during the summer or fall months.

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7. The Small & Attractive list will contain the serial number, model number and other key-identifying characteristics. All inventoried property will be assigned a unique city identification number by the City Administrator's Office if it does not already have one of the identifiers listed above. If an item is assigned a city identification number, that assigned number will follow the asset throughout its life in the city's Small and Attractive system.
8. Whenever feasible, each piece of property will be engraved or marked with the city's name and/or identification number on the upper right-hand corner. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.
9. The city's property identification numbers are assigned by the City Administrator's Office for uniformity and must be unique to a single property item if there is not a serial number, model number or other key-identifying characteristic. Each department/fund should maintain a register of ID numbers that identify assets under their control if there is no serial or model number. The city will use a 10-character field that has the capability of using alpha or numeric characters for their ID number.
10. The city may acquire property via purchase, construction, donation, or lease. Regardless of how it is acquired, when the property is received, the department/fund purchasing the item will add it to their Small and Attractive data base listing and mark the item with the city's name. Quarterly the City Administrator's office will provide a list with documentation on all small and attractive items purchased. This list will include department, date, serial numbers, model numbers, order numbers, or any other means available for tracking purposes.
11. Items previously acquired will eventually be disposed of and need to be deleted from the departments list. Deletion may be required due to a sale of the asset, scrapping, mysterious disappearance (lost or stolen), or involuntary conversion (fire, flood, etc.).
12. The department head controlling the item is the only one in position to trigger removal from their list. An Asset Disposal Sheet must be submitted in the event of deletion for any reason. Items disappearing mysteriously may require additional reports to the police department, Mayor, and insurance company. Deletions brought about as a result of natural disasters would require reporting to the insurance provider for an eventual reimbursement claim.
13. Occasional transfers of property between departments, individuals within a department or funds will occur. The original controlling department/fund is accountable for all items and for initiating a notice of transfer.
14. Interdepartmental transfers involving a proprietary fund (i.e. Water/Sewer) need to have a transfer of money. The sale price will be fair market value, which may result in a gain or a loss on sale of fixed assets. Interdepartmental transfers or intergovernmental (i.e. city to County or State) do not require the city to declare the item surplus or to do a public notice.

15. Whenever an item has mysteriously disappeared and all efforts have failed to recover it, the controlling department/fund shall notify the City Administrator, who will give a copy to the Mayor and the Sheriff's Office. Ninety days after notification, if the item has not been found, the department head will send an Asset Missing Form to the City Administrator's office so they may remove the asset from the asset inventory. Copies of the report will be sent to the Mayor, City Council, and Department Head.

VII. Accounting Policies

Comply with prevailing federal, state, and local statutes and regulations. Conform to a comprehensive basis of accounting in compliance with Washington State statutes and with generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA) where applicable.

1. The City uses the cash basis of accounting which is a departure from generally accepted accounting principles (GAAP).
2. The City will maintain expenditure categories according to state statute and administrative regulation. The City will use the "Budgeting, Accounting & Reporting System" (BARS) prescribed by the State Auditor for its revenue and expenditure classification.
3. Quarterly budget reports showing the current status of revenues and expenditures will be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.
4. Electronic financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
5. The Annual Financial Report will be prepared and submitted to the State Auditor's Office no later than 150 days from the end of the preceding fiscal year.
6. The Annual Financial Report will be prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the BARS manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles. The report will provide full disclosure of all financial activities and related matters.
7. An annual audit shall be performed by the Washington State Auditor's Office, which will issue an official opinion on the annual financial statements, along with a report on accountability for public resources and compliance with state laws and regulations and its own policies and procedures.
8. The City's budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units, and as a communications device for all significant budgetary issues, trends and resources. It is the goal of the City Administrator to submit the budget document to the Washington Finance Officers Association (WFOA) or Government Finance Officers Association (GFOA) Distinguished Budget Presentation program.

VIII. Debt Policies

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

1. The City will not use debt to pay for current operations. The use of bonds or certificates of participation will only be considered for significant capital and infrastructure improvements.
2. The term of the debt shall never extend beyond the useful life of the improvements to be financed unless it is for a project funded by USDA Rural Development in which case the term of the loan may not exceed 40 years.
3. General obligation debt will not be used for self-supporting enterprise activity.
4. Every project proposed for financing through general obligation debt shall be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
5. The general policy of the City is to establish debt repayment schedules that use level annual principal and interest payments.
6. Interest earnings on bond proceeds will be limited to 1) funding the improvements specified in the authorizing bond ordinance, or 2) payment of debt service on the bonds.
7. Proceeds from debt will be used in accordance with the purpose of the debt issue. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt.
8. The City will use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements. In no case will the City lease- purchase equipment whose useful life is less than the term of the lease.
9. The City may issue interfund loans as short-term debt, for a period of three years or less, rather than outside debt instruments to meet short-term cash flow needs, such as a delay in receipting tax revenues or issuing long-term debt. Interfund loans will be permitted only if an analysis of the affected funds indicates excess funds are available and the use of these funds will not impact the fund's current operations. All interfund short-term borrowing will be subject to Council approval by resolution as approved for interfund loans.
10. Lease purchase financing may be used when the cost of borrowing or other factors make it in the City's best interest.

IX. Cash Management and Investment Policies

Manage and invest the City's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.

1. Cash and Investment programs will be maintained in accordance with Federal and

Exhibit A

State law and will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.

- a. *Safety*. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. Specifically, the City will: (a) seek to avoid realizing any loss through the sale or disposal of an investment; and (b) seek to mitigate the risk of unrealized losses due to a decline in value of investments held in the portfolio.
 - b. *Liquidity*. The investment portfolio will remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. This will be accomplished by structuring the portfolio in the following manner: (a) the City will purchase investments scheduled to mature in accordance with its anticipated cash needs, in order to minimize the need to sell investments prior to maturity; (b) a portion of City funds will be maintained in cash equivalents, including money market fund, investment pools and overnight securities, which may be easily liquidated without a loss of principal should an unexpected need for cash arise; and (c) the portfolio will consist largely of investments with active secondary markets.
 - c. *Yield*. The City's investments will be designed with the objective of maximizing a fair rate of return consistent with the safety and liquidity noted above.
2. The City will maintain written guidelines on cash handling, accounting, segregation of duties, and other financial matters.
 3. Monthly reports will be prepared and distributed to all departments and the City Council showing cash position, and year-to-date budgeted and actual expenditures.
 4. The City will conduct annual reviews of its internal controls and cash handling procedures.

X. Reserve Policies

Maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City's credit as well as its financial position from emergencies.

1. At each fiscal year end the remaining dollars left in each fund that are undesignated and unencumbered constitute available reserves of the City.
2. The City will include all fund balances in the annual budget.

Strategic Reserve

3. The City's goal shall be to establish and maintain a General Operating Strategic Reserve of at least 10 percent of the General Fund and General-Fund supported operating budgets.
4. The reserve is defined as an emergency or cash flow reserve to fund one-time, emergency, or unanticipated expenditure requirements or offset unanticipated revenues fluctuations

Exhibit A

occurring in the fiscal year or one-time revenue losses.

5. Annual contributions will be budgeted from the General Fund resources as available to establish and maintain the target reserve level.
6. All expenditures drawn from the reserve account shall require prior Council approval unless previously authorized by the City Council for expenditure in the annual budget.

General Fund

7. The City's goal shall be to maintain a General Fund ending fund balance of at least 10 percent of the budgeted General Fund operating revenues.

Unemployment Reserve

8. The City's goal shall be to maintain an unemployment reserve of at least the maximum weekly benefit allowed by state law times the maximum number of weeks allowed, excluding any extension of benefits during times of high unemployment.

Enterprise Funds

9. The City's Enterprise Funds will maintain reserves equal to at least 10 percent of their adopted operating expenditures.

Equipment Rental & Replacement Fund

10. Sufficient reserves will be maintained to provide for the scheduled replacement of City vehicles and capital equipment at the end of their useful lives.
11. Contributions will be made through assessments to the operating departments and maintained on a per asset basis.

Additional Reserves

12. Additional reserve accounts may be created by the City Council to be set aside for specific purposes or special projects, for known significant future expenditures, or as general operational reserves.

XI. Cost Allocation Policies

Comply with all laws and recommendations in calculating and receiving full cost recovery for services rendered to other funds.

1. Under Washington State law and the State Auditor's Office *Budgeting, Accounting, and Reporting System* (BARS) manual, government officials may charge a portion of the costs for central overhead services to restricted funds, such as utility funds or special revenue funds, only to the extent that each fund benefits from those services. Governments may not allocate general government service costs such as public safety, parks, law enforcement, and community and economic development.

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2. BARS manual section 3.9.5 discusses Overhead Cost Allocations. Exhibit 1 of that section lists “Sound practices and requirements for allocating overhead costs”, including developing and maintaining a written plan, describing the allocation factors used, and explaining the rationale behind those decisions. Exhibit 2 of that section lists appropriate allocation factors for common types of overhead costs. The City must maintain appropriate documentation to support the overhead costs that were charged to each fund. (See the BARS manual for a complete discussion).

City Administrator Salary and Benefits

From review of the normal job duties of the City Administrator – Day to day tasks include many functions that benefit the public at large including working with the Planning Director, the Building Inspector, Court, and the Fire and Police departments. These functions must be charged to the General Fund only.

Day to day tasks that benefit all funds include budget, audit, financial oversight, Human Resources, liability insurance, City Council assistance, grant management & compliance, economic development, and the supervision of Accounts Payable, Purchasing, Payroll, and Bookkeeping.

To allocate City Administrator costs to the benefiting funds, while ensuring that all functions benefiting the public at large are charged solely to the General Fund, the City Administrator shall track their time in relation to the departments and benefiting funds. Salary and benefits will be distributed monthly based on approved timesheet reports for actual time distribution.

Deputy Clerk Treasurer Salary and Benefits

The normal job duties of the Deputy Clerk Treasurer I and II are routine in nature and may experience changes with implementation of new tools or changes to services provided, such as outsourcing court or building inspection services. The allocation of salary and benefit costs will be based on observations of day to day staff activities, interviews with staff, and their periodic tracking of time. When staff is working on project related tasks where an account code is created and their time may be reimbursable, they will track their time for that task and their salary and benefits will be distributed to that effort based on approved timesheet reports for actual time distribution.

Equipment Services Fund

The City’s Equipment Services Fund was created in 1976 to account for and finance transportation and equipment expenses. Revenues are derived from charges made against the department using the equipment. Charges are allocated based on the number of hours worked and miles driven by field staff in each fund. The established rate is intended to cover general equipment maintenance, salaries, insurance, and replacement costs.

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Allocated Costs

The City's General Fund provides a variety of central services including, but not limited to; legal support, human resources, administrative functions, personnel services, processing accounts payable, budget and cash management, payroll and information technology services. The city allocates these indirect costs as follows:

1. Legislative, executive and legal costs will be distributed based on agenda items.
2. Finance and central services costs will be distributed based on number of financial transactions.
3. Transactions related to the Equipment Services fund will be excluded as all expenses are charged back to other funds.
4. At year end, the budget allocation will be reconciled to actual costs and percent allocation.

Other allocated costs include:

1. Audit costs allocated based on areas of audit focus.
2. Insurance costs allocated based on property values insured.
3. Phone costs allocated based on phone lines and departments served.
4. Any other costs will be allocated based on the type of service/goods provided and a fair and equitable allocation to the benefiting departments.

Resolution 2020-370 Exhibit A

City of Stevenson Salary Schedule

2021 Salary Schedule

<u>Position</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
City Administrator	80,551	83,773	87,124	90,609	94,233	98,002	101,922	105,999
Deputy Clerk/Treasurer II	51,715	53,784	55,935	58,172	60,499	62,919	65,436	68,053
Deputy Clerk/Treasurer I	45,710	47,538	49,440	51,418	53,475	55,614	57,839	60,153
Public Works Director/Com Dev Director	67,852	70,566	73,389	76,325	79,378	82,553	85,855	89,289
Field Sprvr /Bldg Insptr/WWTPO III	58,510	60,850	63,284	65,815	68,448	71,186	74,033	76,994
WWTPO II	52,793	54,905	57,101	59,385	61,760	64,230	66,799	69,471
Utilities / Maintenance Worker/WWTPO I	50,453	52,471	54,570	56,753	59,023	61,384	63,839	66,393
Facilities Maintenance Worker	33,301	34,633	36,018	37,459	38,957	40,515	42,136	43,821
Minute Taker (Hourly)	19.26	20.03	20.83	21.66	22.53	23.43	24.37	25.34
Temporary Assistant II (office or field)(Hourly)	16.01	16.65	17.32	18.01	18.73	19.48	20.26	21.07
Temporary Assistant I (office or field)(Hourly)	13.69	14.24	14.81	15.40	16.02	16.66	17.33	18.02
Standby Pay (Hourly)	2.13							