

2024 PROPOSED BUDGET CHANGES

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308 91 00 0001	Unreserved Cash & Investments	1,499,109.80	930,756.45	1,499,109.80	568,353.35	161.1%	Actual 2023 ending cash balance.
308 51 01 0001	Reserved Cash - Unemployment	33,414.00	33,413.82	33,414.00	0.18	100.0%	Actual 2023 ending cash balance.
334 02 70 0000	RCO Parks Planning Grant	97,338.13	25,000.00	100,000.00	75,000.00	400.0%	Revenue received.
337 40 00 0001	Pool District Loan Repayment-Principal	0.00	20,200.00	0.00	(20,200.00)	0.0%	Removed-Loan paid off in 2023.
341 43 00 0000	General Admin Services	0.00	283,445.71	298,156.28	14,710.57	105.2%	Based on revised costs
342 21 00 0000	Fire District II Fire Control	40,106.26	19,620.00	50,000.00	30,380.00	254.8%	Revised estimates based on actual costs.
322 10 00 0004	Building Permit Fees-County Pass Through	20,876.86	0.00	40,000.00	40,000.00	0.0%	Update to account for matching expenditures.
514 20 41 0002	Finance-Contractual Services	10,371.50	7,400.00	12,400.00	5,000.00	167.6%	Revised estimates based on actual costs for services.
514 20 43 0000	Travel Financial/Records	3,074.61	1,000.00	3,500.00	2,500.00	350.0%	Travel costs for additional training
515 41 43 0000	Travel - Legal	939.24	750.00	1,000.00	250.00	133.3%	Travel costs for additional training
518 30 46 0000	Insurance - Liability	26,048.86	25,560.00	26,560.00	1,000.00	103.9%	Increased insurance costs
518 30 47 0000	Heat & Lights	2,387.54	3,500.00	4,500.00	1,000.00	128.6%	Revised estimate due to increased actual costs
518 30 47 0001	City Hall Water/Sewer	1,475.21	1,463.32	3,000.00	1,536.68	205.0%	Revised estimate due to increased actual costs
518 40 41 0000	General Gov. Contractual Services	34,964.67	29,000.00	39,800.00	10,800.00	137.2%	Revised estimate due to increased actual costs
522 20 31 0000	Fire Supplies	15,543.00	15,000.00	25,000.00	10,000.00	166.7%	Revised estimate due to increased actual costs and revised split
522 20 49 0001	Dues & Memb./Sub. City Fire	0.00	250.00	350.00	100.00	140.0%	Revised cost split to 70/30
522 30 31 0001	Fire Prevention Supplies City	0.00	500.00	700.00	200.00	140.0%	Revised cost split to 70/30
522 45 49 0000	Fire Department Training	1,678.66	3,000.00	4,200.00	1,200.00	140.0%	Revised cost split to 70/30
522 50 47 0000	Fire Hall Heat And Lights	3,963.73	3,000.00	6,000.00	3,000.00	200.0%	Revised estimate based on actual costs
522 50 48 0000	Fire Hall Repair	9,267.59	60,000.00	84,000.00	24,000.00	140.0%	Revised cost split to 70/30
522 60 48 0000	Fire Equipment Repair	3,783.00	6,000.00	8,400.00	2,400.00	140.0%	Revised cost split to 70/30
522 20 32 0002	Fire Truck Fuel FDII	985.00	1,000.00	3,000.00	2,000.00	300.0%	Revised estimate due to increased actual costs
522 20 49 0002	Dues & Membership/Subscriptions FD II	0.00	250.00	150.00	(100.00)	60.0%	Revised cost split to 70/30

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001 General Expense Fund

Expenditures	YTD	Original	Proposed	Difference	%	Remarks
522 Fire Control						
522 30 31 0020 Fire Prevention Supplies FDII	0.00	500.00	300.00	(200.00)	60.0%	Revised cost split to 70/30
522 45 49 0002 Fire Training FD II	719.42	3,000.00	1,800.00	(1,200.00)	60.0%	Revised cost split to 70/30
522 50 48 0001 Fire Dist II-Fire Hall Repair	9,202.96	60,000.00	36,000.00	(24,000.00)	60.0%	Revised cost split to 70/30
522 60 48 0002 Fire Equipment Repair FDII	0.00	6,000.00	3,600.00	(2,400.00)	60.0%	Revised cost split to 70/30
524 60 40 0000 Protective Inspections/Code Enforcement-Software Services	2,000.00	0.00	2,000.00	2,000.00	0.0%	CloudPermit contract for Code Enforcement
518 63 40 0004 Building Permit Fees-County Pass Through Exp	19,066.86	0.00	40,000.00	40,000.00	0.0%	Estimated pass-through expenses-matched revenue
558 50 41 0001 Current Planning/Building Software Services	2,000.00	0.00	2,000.00	2,000.00	0.0%	CloudPermit contract for Planning module
573 90 49 0000 Hosting of Meetings/Events	858.13	500.00	1,500.00	1,000.00	300.0%	Increased meetings hosted
597 00 01 0100 Transfers-Out - To 100 Street Fund	0.00	0.00	40,000.00	40,000.00	0.0%	Increased transfer to balance street budget
508 91 00 0001 CE-Unreserved Ending Cash	0.00	897,138.73	1,483,296.15	586,157.42	165.3%	Revised ending cash balance estimate
308 51 00 0010 General Reserve-Beginning Cash	344,042.65	335,258.75	344,042.65	8,783.90	102.6%	Actual 2023 ending cash balance.
508 51 00 0010 General Res-Ending Cash	0.00	335,258.75	344,042.65	8,783.90	102.6%	Revised beginning cash
308 51 00 0020 Fire Res-Beginning Cash	1,902,519.12	1,778,960.29	1,902,519.12	123,558.83	106.9%	Actual 2023 ending cash balance.
508 51 00 0020 Fire Res-Ending Cash	0.00	1,803,960.29	1,927,519.12	123,558.83	106.8%	Revised beginning cash
597 35 00 0030 ARPA-Transfer to 410 WW Upgrades	0.00	0.00	298,313.00	298,313.00	0.0%	Update based on project costs approved at the June 27th special meeting.
508 31 00 0030 ARPA-Ending Balance	0.00	298,313.00	0.00	(298,313.00)	0.0%	Update based on project costs approved at the June 27th special meeting.
308 51 00 0100 ST Unreserved Begin CA & Invest	71,567.58	258,025.50	71,567.58	(186,457.92)	27.7%	Actual 2023 ending cash balance.

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100 Street Fund

Revenues	YTD	Original	Proposed	Difference		Remarks
330 Intergovernmental Revenues						
334 03 80 0002 TIB Chipseal Grant	0.00	77,085.85	221,992.85	144,907.00	288.0%	Update based on grant received.
397 00 00 0001 Transfer In From General Fund	0.00	0.00	40,000.00	40,000.00	0.0%	Update to retain 10% O&M expense as ending cash balance
542 39 41 0000 General Admin Fees-Internal	0.00	56,109.63	58,876.94	2,767.31	104.9%	Update based on revised estimates used in allocation calculation.
508 51 00 0100 Streets-Unreserved Ending Cash	0.00	75,745.79	71,427.56	(4,318.23)	94.3%	Update based on revised estimates and revised beginning cash balance.
308 31 01 0103 Tourism Reserved C&I - Rev. Shortfall	1,284,100.01	762,978.52	1,284,100.01	521,121.49	168.3%	Actual 2023 ending cash balance.
573 30 41 0010 General Admin Fees	0.00	6,679.30	7,093.02	413.72	106.2%	Update based on revised estimates used in allocation calculation.
508 31 01 0103 Tourism-Ending Cash	0.00	430,777.22	951,484.99	520,707.77	220.9%	Update based on revised beginning cash and expenses.
308 31 00 0105 Affordable Housing-Beg Balance	17,455.62	17,435.11	17,455.62	20.51	100.1%	Actual 2023 ending cash balance.
508 31 00 0105 Affordable Housing-Ending Balance	0.00	22,435.11	22,455.62	20.51	100.1%	Update based on actual beginning balance.
308 41 00 0107 HEALing SCARS-Beg. Balance	10,246.39	10,190.57	10,246.39	55.82	100.5%	Actual 2023 ending cash balance.
508 41 00 0107 HEALing SCARS-Ending Balance	0.00	10,190.57	10,246.39	55.82	100.5%	Update based on actual beginning cash.
308 31 00 0300 Cap Imp Reserved Begin C&I	253,774.05	193,933.55	253,774.05	59,840.50	130.9%	Actual 2023 ending cash balance.
597 18 00 0311 Transfers-Out - To 311 First Street	0.00	19,699.00	31,221.00	11,522.00	158.5%	Update based on revised actual expenses to complete pre-construction engineering
597 18 00 0314 Transfer Out to 314 Lasher	0.00	0.00	5,000.00	5,000.00	0.0%	Costs not covered by grant
508 31 00 0300 Cap. Imp.-Ending Cash	0.00	194,234.55	237,553.05	43,318.50	122.3%	Actual beginning cash and expenses.
333 20 20 0002 First St.-TA Grant	0.00	663,000.00	776,000.00	113,000.00	117.0%	Revised grant received.
334 03 80 0311 Fist St-TIB Grant	0.00	221,186.00	242,000.00	20,814.00	109.4%	Revised grant received.

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311 First Street

Revenues	YTD	Original	Proposed	Difference		Remarks
397 Interfund Transfers						
397 00 00 1311 First St-Transfer In From CIP	0.00	19,699.00	31,221.00	11,522.00	158.5%	Update based on actual pre-construction contracts not covered by grants
595 10 41 0001 First St-Construction	234.60	903,885.00	854,853.00	(49,032.00)	94.6%	Update based on actual contracts
595 10 41 0311 First St-Engineering Svc	36,358.85	0.00	194,368.00	194,368.00	0.0%	Update based on actual contracts
308 91 00 0312 Columbia Ave Beginning Balance	(19,620.00)	0.00	(19,620.00)	(19,620.00)	0.0%	Actual 2023 ending cash balance.
334 03 10 0312 Columbia Ave-DOE IPG	19,620.00	0.00	19,620.00	19,620.00	0.0%	Revenue received.
334 03 60 0314 Lasher-WSDOT Grant	0.00	0.00	350,000.00	350,000.00	0.0%	Actual contracted grant amount
397 03 00 0314 Lasher-Transfer in from CIP	0.00	0.00	5,000.00	5,000.00	0.0%	Costs not covered by grant
594 54 41 0314 Lasher-Consultant Engineer	0.00	0.00	355,000.00	355,000.00	0.0%	Grant contracted costs and minor incidentals (advertising, etc)
308 51 00 0400 WS Unreserved Begin CA & Invest	1,050,601.86	1,446,600.22	1,050,601.86	(395,998.36)	72.6%	Actual 2023 ending cash balance.
308 51 01 0400 WS Res Begin C&I System Dev Water	607,546.75	575,571.75	607,546.75	31,975.00	105.6%	Actual 2023 ending cash balance.
308 51 02 0400 WS Res Begin C&I System Dev Sewer	247,035.18	225,830.18	247,035.18	21,205.00	109.4%	Actual 2023 ending cash balance.
343 40 00 0000 Water Sales	476,210.94	856,261.25	956,261.25	100,000.00	111.7%	Update based on new rates
534 10 41 0001 General Admin Fee	0.00	97,264.00	102,429.05	5,165.05	105.3%	Update based on revised costs in allocation calculation
534 20 41 0000 WA-Admin Planning Water - Consulting	35,609.58	79,310.00	139,310.00	60,000.00	175.7%	Additional water source analysis
534 70 41 0000 WA-Computer Services/Repair	15,652.27	20,394.00	30,394.00	10,000.00	149.0%	Update based on actual service contract for support
534 80 42 0000 WA-Telephone	1,944.37	2,121.80	3,121.80	1,000.00	147.1%	Based on actual YTD costs
534 80 45 0099 WA-Eq Svc Internal - Water	47,939.36	56,227.70	68,227.70	12,000.00	121.3%	Based on actual YTD costs
534 80 46 0000 WA-Insurance	47,058.05	45,668.90	47,668.90	2,000.00	104.4%	Based on actual YTD costs
534 90 44 0000 WA-Taxes	20,555.05	42,452.44	50,452.44	8,000.00	118.8%	Based on actual YTD costs and increased tax bracket due to revenue received
535 10 41 0001 WW-General Admin Fee	0.00	109,738.68	115,171.42	5,432.74	105.0%	Update based on revised costs in allocation calculation

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400 Water/Sewer Fund

Expenditures	YTD	Original	Proposed	Difference		Remarks
535 Sewer						
535 70 41 0000 WW-Computer Services/Repair	12,964.54	10,454.50	20,454.50	10,000.00	195.7%	Update based on actual service contract for support
535 80 45 0099 WW-Eq Svc Internal - Sewer	53,914.71	47,740.50	77,740.50	30,000.00	162.8%	Based on actual YTD costs
535 80 46 0000 Sewer Insurance	39,389.62	35,621.51	39,621.51	4,000.00	111.2%	Based on actual YTD costs
535 84 47 0001 WW-Plant Water	19,608.23	22,278.90	32,278.90	10,000.00	144.9%	Based on actual YTD costs
594 34 62 4009 Water Plant Improvements-Contracted	0.00	160,000.00	100,000.00	(60,000.00)	62.5%	Moved to Water Services for Long-Term Water Study
597 10 00 1415 Water Transfer Out to 415 Cascade Ave	0.00	0.00	1,775.00	1,775.00	0.0%	Mark-up costs not covered by Loan reimbursement
597 10 00 0000 Transfer Out to 410 WW Sys. Upgrades	22,500.89	999,143.90	975,876.34	(23,267.56)	97.7%	Revised estimate
597 10 00 0415 WWater Transfer Out to 415 Cascade Ave	0.00	0.00	1,775.00	1,775.00	0.0%	Mark-up costs not covered by Loan reimbursement
508 51 00 0400 WS-Ending Cash	0.00	446,427.51	272,548.92	(173,878.59)	61.1%	Update based on revised beginning cash and expenses
508 51 01 0400 WS-Water Reserve	0.00	562,245.75	394,220.75	(168,025.00)	70.1%	Update based on revised beginning cash and expenses
508 51 02 0400 WS-WW Reserve	0.00	132,362.18	153,567.18	21,205.00	116.0%	Update based on revised beginning cash and expenses
308 51 00 0410 WW Sys Upgrades Beg Cash & Invest.	(759,760.33)	(1,080,600.53)	(759,760.33)	320,840.20	70.3%	Actual 2023 ending cash balance.
331 11 00 0000 EDA Grant-WW Coll. Sys. Upgrades	0.00	2,271,374.53	1,977,175.02	(294,199.51)	87.0%	Update based on remaining contract amount
331 66 00 0000 EPA Grant-WWTP Construction	550,270.09	2,500,000.00	550,270.09	(1,949,729.91)	22.0%	Update based on actuals
391 20 00 0000 USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades	386,114.19	661,270.18	619,320.07	(41,950.11)	93.7%	Update based on remaining contract amount
391 90 00 0410 DOE Construction Loan	1,302,777.30	2,010,777.87	1,849,608.52	(161,169.35)	92.0%	Update based on remaining contract amount
397 05 00 0030 Transfer In from ARPA Fund	0.00	0.00	298,313.00	298,313.00	0.0%	Update based on project costs approved at the June 27th special meeting.
397 05 00 0410 Transfer In from Water/Sewer Fund	22,500.89	999,143.90	975,876.34	(23,267.56)	97.7%	Update based on revised actuals and estimates

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410 Wastewater System Upgrades

Expenditures	YTD	Original	Proposed	Difference		Remarks
591 Debt Service						
592 35 83 0410 USDA-Interim Interest & Issuance Costs	8,207.54	0.00	12,000.00	12,000.00	0.0%	Update basd on revised estimates
594 35 31 4114 WWTP-Lab Equipment	6,543.81	0.00	7,000.00	7,000.00	0.0%	Update based on actual costs
594 35 41 4104 Coll. Sys. Upgrades Consultant Svs	114,805.08	190,000.00	249,600.85	59,600.85	131.4%	Update based on contracted costs
594 35 41 4105 Coll. Sys. Upgrades Construction Svs	1,791,926.70	2,706,863.97	2,709,786.97	2,923.00	100.1%	Update based on contracted costs
594 35 41 4110 WWTP-Consultant Services	166,773.41	632,370.00	586,764.17	(45,605.83)	92.8%	Update based on contracted costs
594 35 41 4111 WWTP-Construction Services	1,244,535.15	3,600,000.00	1,712,918.74	(1,887,081.26)	47.6%	Update based on contracted costs
391 90 00 0415 Cascade Improv-PWB Loan Proceeds	0.00	0.00	164,683.00	164,683.00	0.0%	Pre-construction engineering reimbursement estimate
397 10 00 0415 Cascade Improv - Transfer from WS Fund	0.00	0.00	1,775.00	1,775.00	0.0%	Costs not reimbursed by loan-subconsultant mark-up
397 10 00 1415 Cascade Improv - Water Transfer from WS Fund	0.00	0.00	1,775.00	1,775.00	0.0%	Costs not reimbursed by loan-subconsultant mark-up
594 35 41 4151 Cascade Ave. Utility Improv.-Consultant Services	28,647.00	0.00	168,233.00	168,233.00	0.0%	Contracted costs
308 51 00 0500 ES Unreserved Begin CA & Invest	84,171.92	85,317.74	84,171.92	(1,145.82)	98.7%	Actual 2023 ending cash balance.
348 00 00 0000 Equipment Rental-Internal	155,469.79	220,000.00	231,000.00	11,000.00	105.0%	Revised based on actuals
391 50 00 0001 Equipment Lease	0.00	450,000.00	500,000.00	50,000.00	111.1%	Loan amount requested
548 65 10 0000 Maintenance Salary	21,238.92	39,690.00	42,315.00	2,625.00	106.6%	Revised based on actuals
548 65 20 0000 Maintenance Benefits	11,407.59	19,278.00	19,278.00	0.00	100.0%	Revised based on actuals
548 65 31 0000 Tires	3,236.86	5,200.00	6,500.00	1,300.00	125.0%	Revised based on actuals
548 65 41 0001 General Gov. Admin	0.00	13,654.10	14,585.85	931.75	106.8%	Revised costs for allocation calculation
594 48 64 0000 Equipment Purchase	178,852.75	450,000.00	500,000.00	50,000.00	111.1%	Actual loan requested
508 51 00 0500 ES-Ending Cash	0.00	20,045.64	25,043.07	4,997.43	124.9%	Revised beginning cash and expenses.

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Fund	YTD	Budgeted	Proposed	Difference	
001 General Expense Fund	1,690,845.05	1,312,435.98	2,020,680.08	708,244.10	154.0%
010 General Reserve Fund	344,042.65	335,258.75	344,042.65	8,783.90	102.6%
020 Fire Reserve Fund	1,902,519.12	1,778,960.29	1,902,519.12	123,558.83	106.9%
030 ARPA	0.00	0.00	0.00	0.00	0.0%
100 Street Fund	71,567.58	335,111.35	333,560.43	(1,550.92)	99.5%
103 Tourism Promo & Develop Fund	1,284,100.01	762,978.52	1,284,100.01	521,121.49	168.3%
105 Affordable Housing Fund	17,455.62	17,435.11	17,455.62	20.51	100.1%
107 HEALing SCARS Fund	10,246.39	10,190.57	10,246.39	55.82	100.5%
300 Capital Improvement Fund	253,774.05	193,933.55	253,774.05	59,840.50	130.9%
311 First Street	0.00	903,885.00	1,049,221.00	145,336.00	116.1%
312 Columbia Ave	0.00	0.00	0.00	0.00	0.0%
313 Park Plaza Fund	0.00	0.00	0.00	0.00	0.0%
314 Lasher Street Improv. Fund	0.00	0.00	355,000.00	355,000.00	0.0%
400 Water/Sewer Fund	2,381,394.73	3,104,263.40	2,861,445.04	(242,818.36)	92.2%
406 Wastewater Short Lived Asset Res. Fu	0.00	0.00	0.00	0.00	0.0%
408 Wastewater Debt Reserve Fund	0.00	0.00	0.00	0.00	0.0%
410 Wastewater System Upgrades	1,501,902.14	7,361,965.95	5,510,802.71	(1,851,163.24)	74.9%
415 Cascade Avenue Utility Improvement	0.00	0.00	168,233.00	168,233.00	0.0%
420 Cascade Avenue Mitigation Fund	0.00	0.00	0.00	0.00	0.0%
500 Equipment Service Fund	239,641.71	755,317.74	815,171.92	59,854.18	107.9%
630 Stevenson Municipal Court	0.00	0.00	0.00	0.00	0.0%
Fund Revenues:	9,697,489.05	16,871,736.21	16,926,252.02	54,515.81	100.3%
001 General Expense Fund	148,329.98	1,124,812.05	1,833,056.15	708,244.10	163.0%
010 General Reserve Fund	0.00	335,258.75	344,042.65	8,783.90	102.6%
020 Fire Reserve Fund	0.00	1,803,960.29	1,927,519.12	123,558.83	106.8%
030 ARPA	0.00	298,313.00	298,313.00	0.00	100.0%
100 Street Fund	0.00	131,855.42	130,304.50	(1,550.92)	98.8%
103 Tourism Promo & Develop Fund	0.00	437,456.52	958,578.01	521,121.49	219.1%
105 Affordable Housing Fund	0.00	22,435.11	22,455.62	20.51	100.1%
107 HEALing SCARS Fund	0.00	10,190.57	10,246.39	55.82	100.5%
300 Capital Improvement Fund	0.00	213,933.55	273,774.05	59,840.50	128.0%
311 First Street	36,593.45	903,885.00	1,049,221.00	145,336.00	116.1%
312 Columbia Ave	0.00	0.00	0.00	0.00	0.0%
313 Park Plaza Fund	0.00	0.00	0.00	0.00	0.0%
314 Lasher Street Improv. Fund	0.00	0.00	355,000.00	355,000.00	0.0%
400 Water/Sewer Fund	317,136.67	2,869,452.27	2,626,633.91	(242,818.36)	91.5%
406 Wastewater Short Lived Asset Res. Fu	0.00	0.00	0.00	0.00	0.0%
408 Wastewater Debt Reserve Fund	0.00	0.00	0.00	0.00	0.0%
410 Wastewater System Upgrades	3,332,791.69	7,129,233.97	5,278,070.73	(1,851,163.24)	74.0%
415 Cascade Avenue Utility Improvement	28,647.00	0.00	168,233.00	168,233.00	0.0%
420 Cascade Avenue Mitigation Fund	0.00	0.00	0.00	0.00	0.0%
500 Equipment Service Fund	214,736.12	547,867.74	607,721.92	59,854.18	110.9%

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Fund	YTD	Budgeted	Proposed	Difference	
630 Stevenson Municipal Court	0.00	0.00	0.00	0.00	0.0%
Fund Expenditures:	4,078,234.91	15,828,654.24	15,883,170.05	54,515.81	100.3%
Excess/(Deficit):	5,619,254.14	1,043,081.97	1,043,081.97		