

City of Stevenson Digital Budget Book



Preliminary Version - 11/01/2022

Last updated 11/02/22

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INTRODUCTION

2023 Proposed Budget

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 the summer of 2023. More specific budget priorities for 2023 are included in the proposed budget.

2023 Proposed Revenues

The 2023 proposed budget continues all existing programs and staff. Revenue projections have been conservative with the following assumptions:

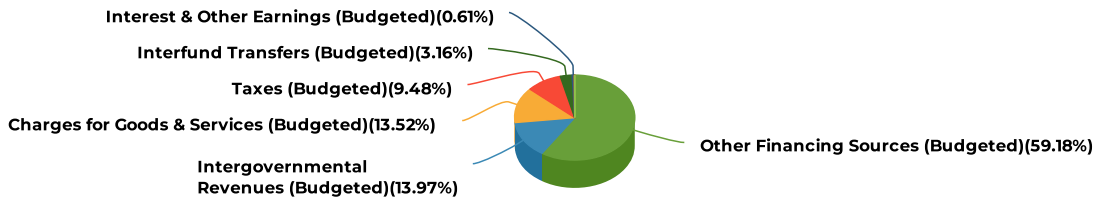
- o The historical population is estimated at 1,550.
- o 1% increase in the property tax levy, plus new construction.
- o A conservative sales tax estimate based on historical receipts.
- o Increase in water utility base rate of 5% for 2023.
- o Increase in wastewater utility rates of 15% for 2023.
- o Estimated amount of secured grants, loans and other revenue sources to fund capital improvement projects.

The chart below lists total revenues for the city, including capital projects. Revenue from grants, loans and interfund transfers for the wastewater upgrade projects total almost \$14M.

Revenue sources include:

- o Nonrevenues – agency pass-through funds, unclaimed property
- o Licenses and Permits – business licenses, building permits, etc.
- o Fines and Penalties – mostly traffic infractions and criminal fines and penalties
- o Interest & Other Earnings – interest income from city investments
- o Interfund Transfers – internal transfer between funds
- o Taxes – property tax, sales tax, and taxes on utilities (natural gas, electricity, cable, garbage, telephone, etc).
- o Charges for Services – planning fees, building inspector reimbursements, utility rates, etc.
- o Intergovernmental – Grants:Transportation Improvement Board (TIB), etc. for capital projects and State Shared – liquor revenues, fuel tax, criminal justice funds, etc.
- o Other Financing Sources – loan proceeds for capital projects

2023 Proposed Revenues



2023 Proposed Expenses

A highlight of the 2023 expenses include:

Current Expense:

- Paint City Hall \$50k
- Install Office Walls at City Hall \$10k

Streets:

- Engineering Standards Update \$25k (rolled from 2022)
- Preliminary Engineering for TIP Projects \$25k

Water/Sewer:

- Replace Loop Road Waterline \$162k
- Paint Water Treatment Plant Interior \$100k

Equipment Services:

- Replace service truck \$50k. The purchase was delayed for the past four years.

Capital Projects (Services):

- Construct Phase 2 WW Collection System Upgrades \$2.7M
- Complete Wastewater Treatment Plant Upgrades \$11M

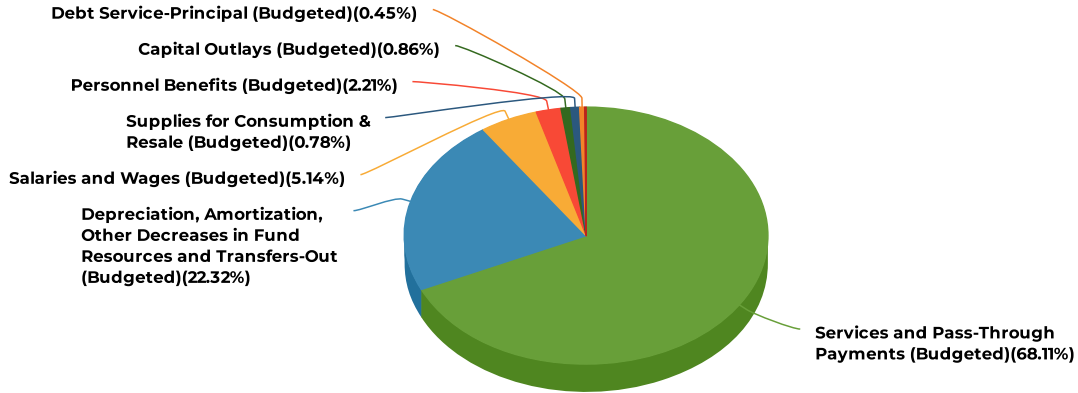
Personnel:

- Staff salaries in the proposed budget were increased by a Cost-of-Living Adjustment (COLA) of 5%, less than the June 2022 West B/C CPI-U of 8%, plus a salary adjustment ranging from 2%-13% based on industry averages and step increases for all employees not already at top-step.
- The cost of medical insurance will increase by 4.5% in 2023. There will be no increase in the dental or vision plan.

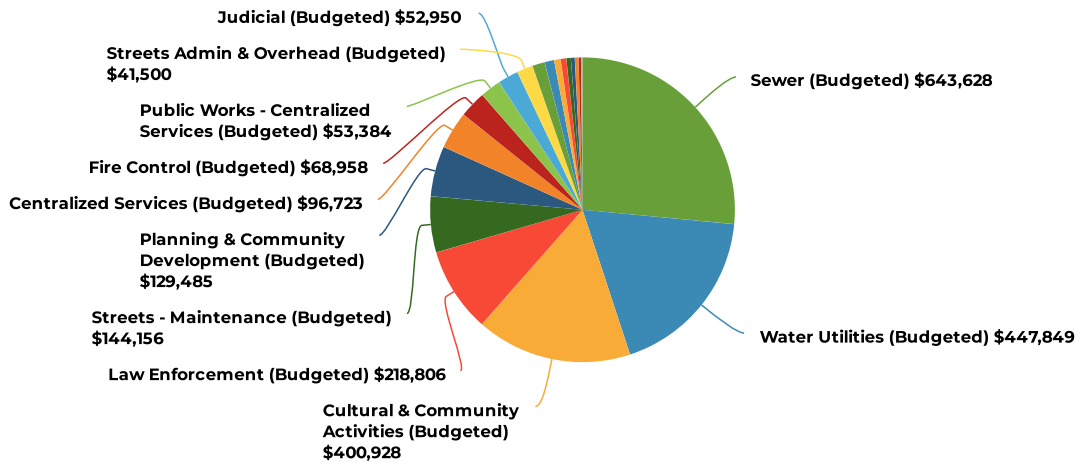
Services:

- Detailed chart below.

2023 Proposed Expenses



Services and Pass-Through Payments



History of City

Nestled between the Columbia River to the south, and the mountains and basalt cliffs of the Gorge to the north, the City of Stevenson offers a welcome respite from the noise and congestion of large cities. Take a stroll and explore the riverfront and downtown Stevenson. Visit our unique shops, restaurants, pub and delicatessens. You'll discover a friendlier, laid back lifestyle-reminiscent of earlier decades.

Strategically located just above the rapids known as the Upper Cascades, the Stevenson area has been home to Native American settlements for thousands of years. Their villages were focal points for commerce and social gatherings as they came to trade and fish along the riverbanks. Later, the first explorers and missionaries (Lewis & Clark, David Thompson, Dr. Spaulding) used the Columbia River to penetrate the Cascade Mountains on their way to the Pacific Ocean. In 1843 the Oregon Trail brought the first of a great wave of settlers past our shores. Pioneers portaged around the Cascade Rapids on their way to the Willamette Valley.

Some of these pioneers chose to stay. The Stevenson family, who settled in the Gorge in the 1800's from Missouri, founded the town of Stevenson on the old Shepard donation land claim. Under the auspices of the Stevenson Land Company, George Stevenson purchased the original town site for \$24,000 in 1893, building the town along the lower flat near the river. Settlers expanded the original dock to serve the daily arrivals of sternwheelers unloading passengers, cargo and loading logs.

By 1900, many merchants established businesses. Locals could wet their whistles at the Iman or the Charles Thayer saloons. Travelers stayed at the Valley Hotel and Stevenson Hotel, and dined at the Hickey and Key Restaurant. Settlers shopped for staples at Totton's General Store and Mitchell's Drug Store that also housed the post office, courthouse, print shop and local jail.

Late one night in 1893, in a dispute over rental fees, a suspect crew transported the county records from the town of Cascades to Stevenson. Stevenson became the county seat overnight. In 1908 the town was incorporated and the SP&S Railroad arrived, pushing the town up the hill away from the river. Streets were graded, wooden sidewalks constructed and the city asked residents to keep their cows from roaming the streets. Huge piles of logs were stacked along the waterfront to fuel the sternwheelers.

Mills and logging camps peppered the hillside, with flumes and skid roads to carry the logs to shipping points. Saloons flourished until prohibition went into effect. With the construction of the State Highway, and later construction of Bonneville Dam, the town moved further up the hill as portions of the original town site were flooded by the Bonneville Pool.

Today, you can stroll along Stevenson's riverfront parks where giant fish wheels once plied the Columbia River's waters for salmon. Witness the myriads of colorful kiteboarders' sails, as they jump and twist on the Columbia's swells. Watch the ducks, geese and other waterfowl nesting at Rock Creek Cove. Browse through gift shops, antique stores and art galleries. And visit the Columbia Gorge Interpretive Center to explore Native American legends, petroglyphs and artifacts telling the story of the Gorge. Return to a quieter time. Return to Stevenson.

Population Overview



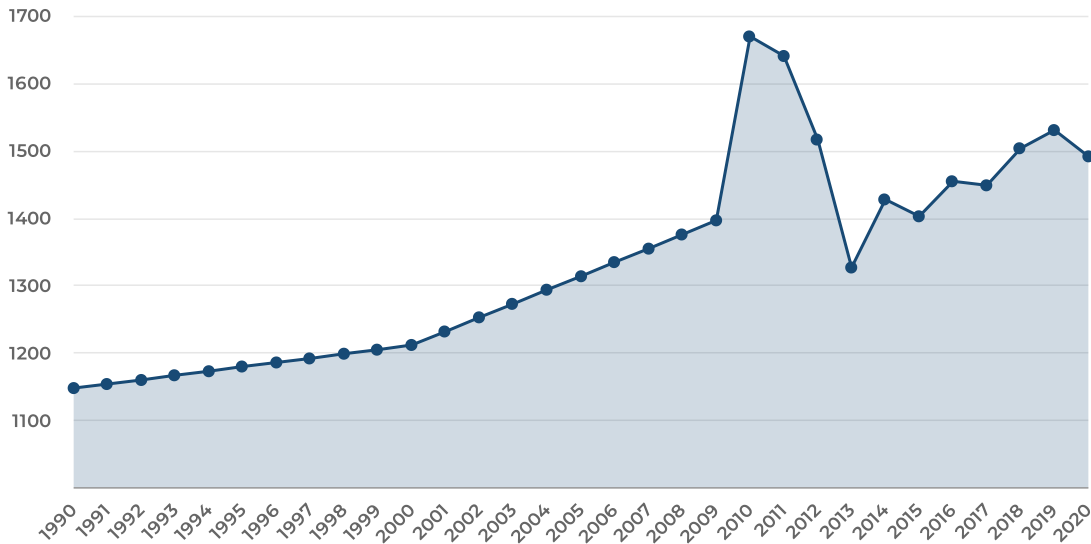
TOTAL POPULATION

1,491

▼ **2.5%**
vs. 2019

GROWTH RANK

214 out of **284**
Municipalities in Washington



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



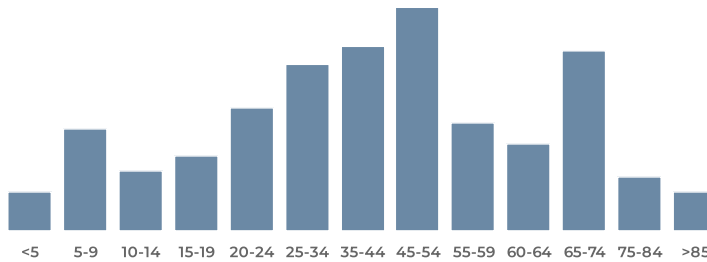
DAYTIME POPULATION

2,056

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

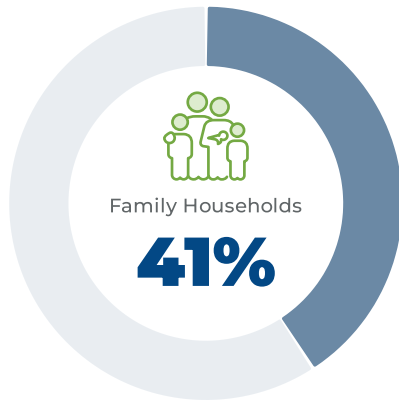
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

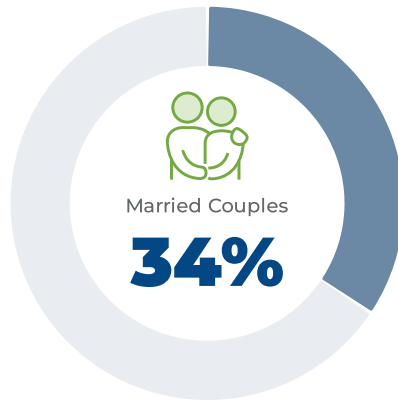
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Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



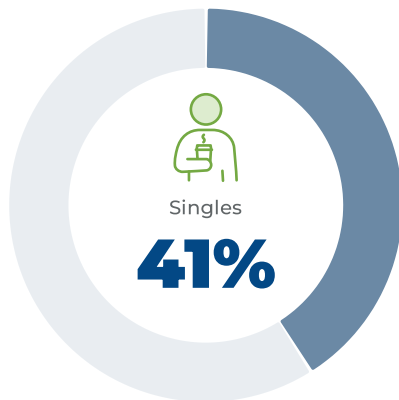
▼ **19%**

lower than state average



▼ **32%**

lower than state average



▲ **53%**

higher than state average



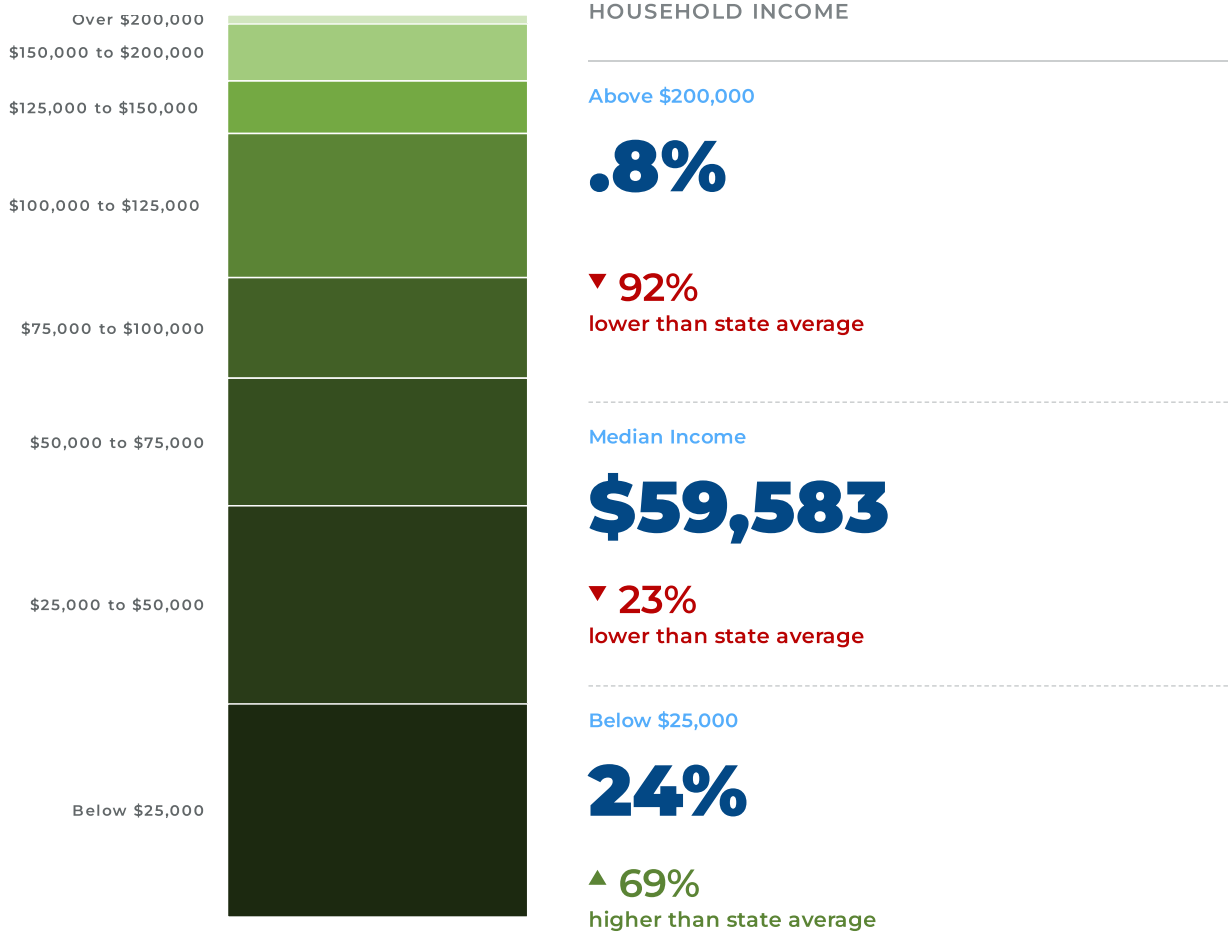
▼ **8%**

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



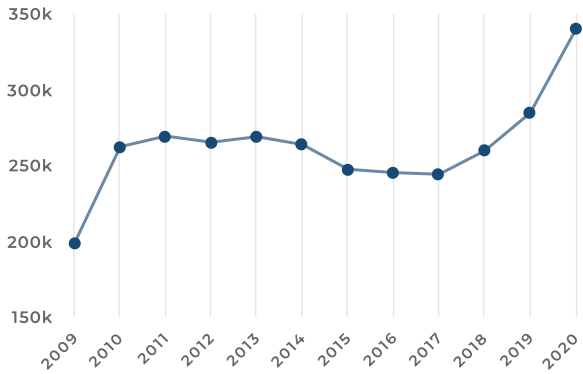
* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

\$339,700

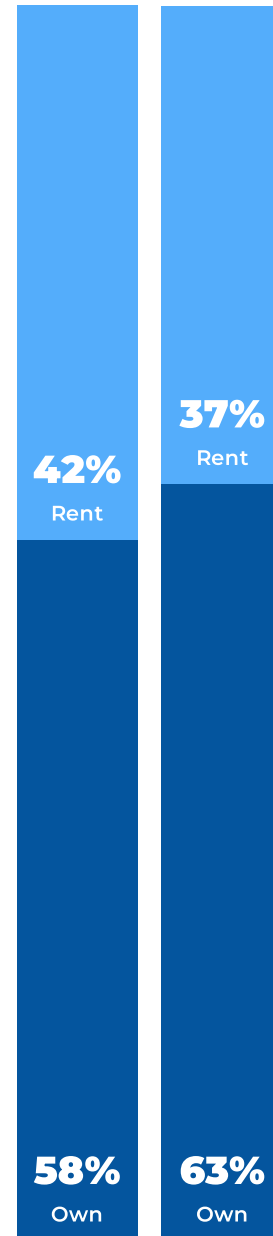


* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Stevenson State Avg.



* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

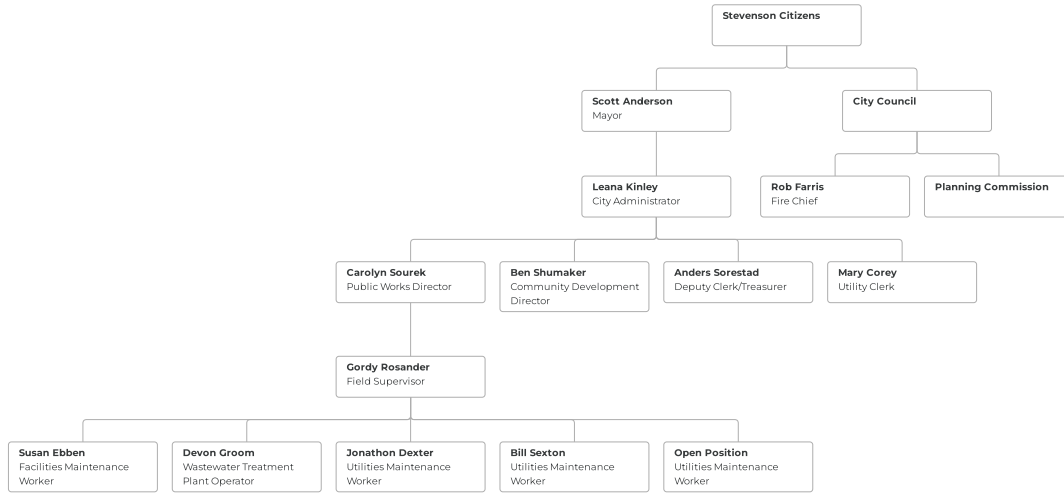
HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau

(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart



Fund Structure

The city budgets by individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenses. The city's resources are allocated to individual funds depending on their intended purpose. Any fund which has 10% or more of the overall budgeted revenues or expenses (excluding other financing sources and uses) is a major fund. For 2023, the General Fund and the Water/Sewer Fund are major funds.

The following fund types are used with the associated city funds are further described below. A chart is also below.

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

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 balance to cover estimated unemployment claims. The City is self-insured for unemployment.

Primary revenue 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 the 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 with and used in the fire department restricted by SMC 3.30.020.

ARPA Fund – This fund is for projects related to the American Rescue Plan Act and is restricted for use by guidance set by the Department of Commerce. The funds must be obligated by 2024 and spent by 2026.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

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 the state gas tax. The City Council has also dedicated the PUD Excise Tax, Liquor Profit Tax and a second half-percent sales tax (enacted by the 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. Grants are awarded to applicants by the City Council following recommendations from the Tourism Advisory Committee (TAC) in November.

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 the 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 Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. The City uses one primary Capital Projects Fund with separate capital projects funds for each major project.

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.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

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 the council to ensure adequate funds for capital projects and debt repayment.

The sewer rates are proposed to increase 15% for 2022 and will allow the city to meet the needs of the department for 2023 and future loan repayments. Staff continues to pursue additional grant funding for the project to reduce the final rate impact. Rate increases for 2023 and beyond will be determined after the finance package for construction of the Wastewater Treatment Plant upgrades is concluded.

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 of 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 wastewater system as identified in the wastewater 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.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis. The City uses one Internal Service Fund, the Equipment Service Fund.

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 replacement. 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.

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.

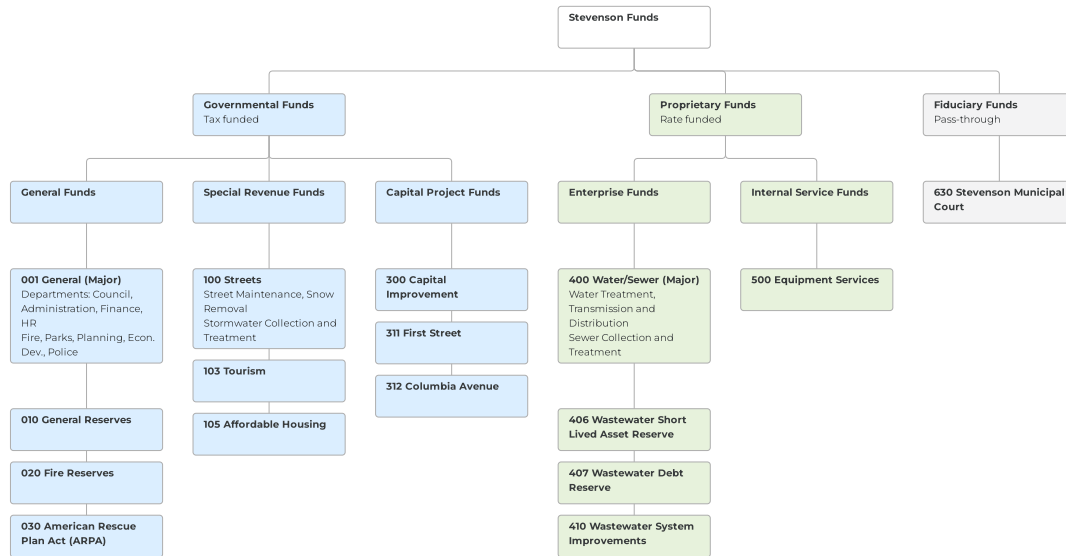
FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

Stevenson Municipal Court Fund - The Stevenson Municipal Court Fund is for Municipal Court Activities which are passed through to the state or other agencies.



Cash Basis of Budgeting

The City of Stevenson follows Washington State Law, RCW 43.09.200, using the accounting and reporting guidelines for local governments prescribed by the Washington State Auditor's Office. The Auditor's Office publishes the Budgetary, Accounting, and Reporting System (BARS) manual and financial reporting package for cash basis cities, like Stevenson. This is a departure from traditional reporting, GAAP (Generally Accepted Accounting Practices), which is used for full accrual accounting. The basis of budgeting is the same as the basis of accounting for the City. The City uses single-entry accounting cash basis budgeting and reporting procedures which do not conform to GAAP. This departure from GAAP accounting is an approved method of accounting. The difference between full accrual and cash basis is how revenues and expenditures are recognized. In cash basis reporting, expenditures and revenues are recognized as the cash is expended and received. In full accrual, expenditures and revenues are recognized as they are incurred and earned. Purchases of fixed assets are expensed during the year acquired rather than being capitalized and depreciated over future periods.

Financial Policies

Budget Timeline

The budget process begins early on in the year. The council holds a retreat in the spring to review the strategic plan and confirm priorities. Those priorities are taken into consideration in the development of the preliminary budget. There are a minimum of two public hearings and a special budget meeting to discuss and take public input on the budget. The council typically adopts the budget at their December meeting, ahead of the December 31st deadline.

Budget amendments are presented to the council for approval throughout the year when projected budgeted expenses change.



BUDGET OVERVIEW

Executive Overview

Strategic Plan

The Stevenson City Council met in May and July of 2022 to revise the Strategic Plan. The result was three focus areas with multiple strategies and tactics to achieve intended results.

1. Organizational Health and Sustainability

- Governance
 - Council Training
- Financial Health
 - Analyze Current Revenue Sources
- Internal Processes
 - Resources, Training and Tools for Staff
 - Emergency Planning
 - Staffing Structure

2. Infrastructure

- Equipment and Assets
 - Fire Hall
- Multi-modal Transportation
 - Parking
- Utilities (Maintenance of Current & new Growth)
 - Current Maintenance
- Parks and Outdoor Space
 - Parks Plan
 - Trails
- Developments with Utilities Partners (gas, electric, broadband, phone)
 - Broadband Plan
 - Undergrounding Plan

3. Intentional Development

- Partnerships
 - City/County Joint Plan
- Housing
 - Analyze and Develop Tools
- Planning and Zoning
 - Development Standards
 - Annexations
- Strategic Land Use Planning and Development
 - Investment Areas (Infrastructure)

Short-term Factors

Priorities & Issues

Personnel Changes

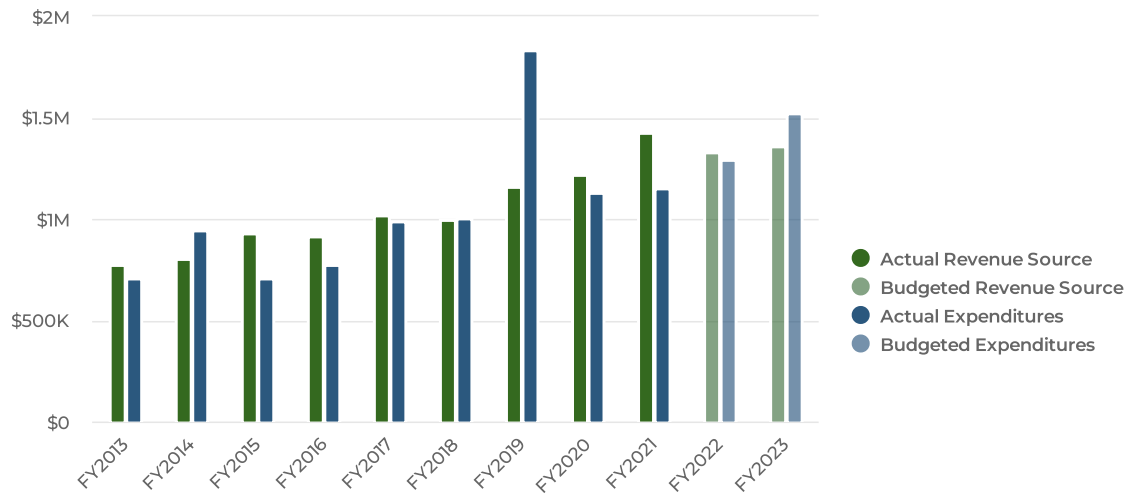
FUND SUMMARIES

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. It is a major fund, representing more than 10% of the city's budgeted revenues and expenditures.

Summary

The City of Stevenson is projecting \$1.36M of revenue in FY2023, which represents a 2.2% increase over the prior year. Budgeted expenditures are projected to increase by 18.2% or \$235.03K to \$1.53M in FY2023.

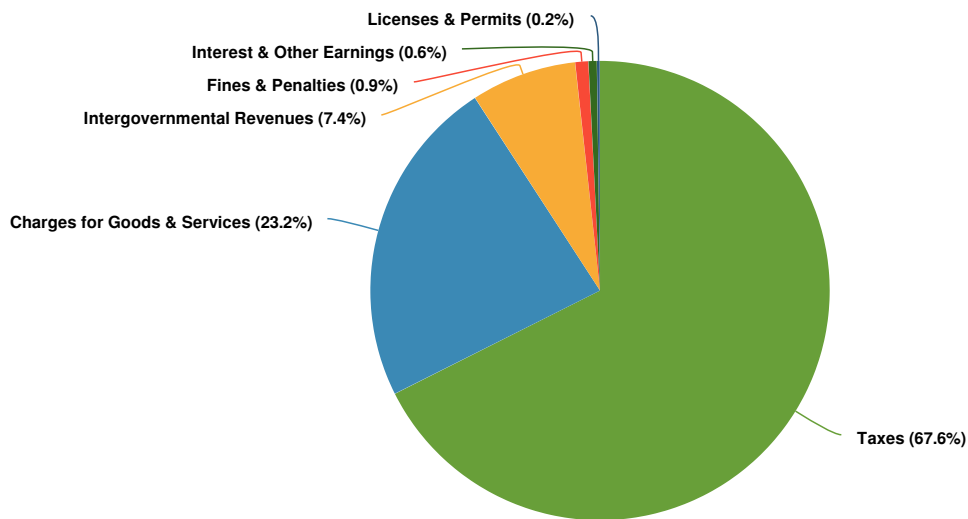


Revenues by Source

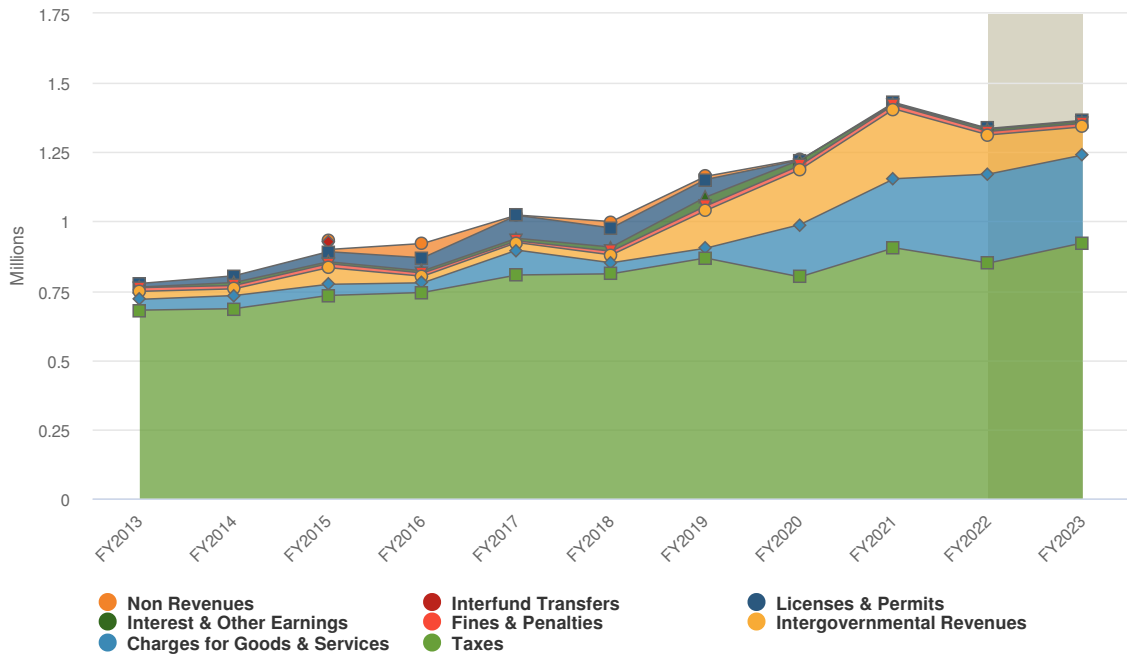
Primary revenue sources for the General Fund are property and sales taxes. Property taxes are levied on 100% of assessed valuation as determined by the Skamania County Assessor's Office and are limited by Washington State law to a 1% annual increase plus the addition of any new construction and annexations. Other sources of revenue include:

- **Other taxes** – natural gas, electricity, cable, garbage, telephone, etc.
- **Interest Income** – interest income from city investments
- **Licenses** – business and vacation rental licenses
- **Planning fees** – fees for short plats, critical areas permits, shorelines permits, etc.
- **Grants and other sources** – grants, general administrative cost allocation, printing, and probation fees
- **Fines and Penalties** – traffic infractions and criminal fines and penalties

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Natural Gas Utility Tax	\$13,814	\$13,500	\$15,668	\$13,500	0%	
Garbage Utility Tax	\$10,092	\$7,500	\$4,966	\$7,500	0%	
Cable TV Utility Tax	\$3,136	\$3,000	\$2,227	\$3,000	0%	
Telephone Utility Tax	\$10,691	\$8,000	\$9,431	\$8,000	0%	
Sales Tax	\$300,416	\$280,000	\$308,702	\$308,000	10%	
Local Criminal Justice Tax	\$25,200	\$20,000	\$21,688	\$20,000	0%	
General Property Tax	\$512,528	\$501,569	\$351,254	\$546,402	8.9%	
Leasehold Tax	\$25,339	\$16,000	\$21,021	\$16,000	0%	
Rock Cove ALF In-Lieu Tax	\$3,504		\$263		0%	
Total Taxes:	\$904,721	\$849,569	\$735,219	\$922,402	8.6%	
Licenses & Permits						
Building Permits	\$80		\$143		0%	
Business Licenses	\$1,615	\$1,400	\$1,618	\$1,400	0%	
Vacation Rental Licenses	\$3,223	\$1,500	\$2,033	\$1,500	0%	
Total Licenses & Permits:	\$4,917	\$2,900	\$3,795	\$2,900	0%	
Intergovernmental Revenues						

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Criminal Justice - Low Population	\$1,000	\$1,000	\$750	\$1,000	0%	
Criminal Justice - Contracted Services	\$3,230	\$2,500	\$2,325	\$2,500	0%	
Criminal Justice - Special Programs	\$1,884	\$1,891	\$1,380	\$1,969	4.1%	
Marijuana Excise Tax	\$4,096	\$2,272	\$2,605	\$2,552	12.3%	
DUI/Other Crim Justice Assist	\$263		\$124		0%	
Liquor Excise Tax	\$11,244	\$9,836	\$7,891	\$10,633	8.1%	
Private Harvest Tax	\$7		\$3		0%	
DOE-Shoreline Access Grant		\$20,000			-100%	
CDBG Housing Rehab Grant	\$183,280	\$92,758	\$92,758		-100%	
DOE-Shoreline Master Plan Grant	\$1,981				N/A	
Dept. of Commerce GMA Grant	\$25,000				N/A	
PUD Privilege Tax (in Lieu)	\$13,215	\$11,000	\$15,574	\$11,000	0%	
LE & CJ Leg One-Time Cost	\$6,714				N/A	
DOE-Shoreline Access Grant				\$52,000	N/A	
Pool District Loan Repayment-Principal				\$19,800	N/A	
Total Intergovernmental Revenues:	\$251,914	\$141,258	\$123,411	\$101,453	-28.2%	
Charges for Goods & Services						
General Admin Services	\$203,997	\$276,935		\$273,015	-1.4%	
Printing/Photocopy Services	\$10		\$13		0%	
Active Probation Fee	\$7,606	\$7,000	\$4,671	\$7,000	0%	
Fire District II Fire Control	\$24,951	\$32,700	\$26,837	\$32,700	0%	
Planning Fees	\$12,635	\$4,500	\$15,861	\$4,500	0%	
Total Charges for Goods & Services:	\$249,200	\$321,135	\$47,383	\$317,215	-1.2%	
Fines & Penalties						
Traffic Infractions/Parking	\$5,182	\$5,000	\$1,360	\$5,000	0%	
Non-Traffic Infractions	\$110	\$100	\$500	\$100	0%	
DUI Fines	\$588	\$1,000	\$355	\$1,000	0%	
Criminal Traffic Fines	\$4,591	\$1,000	\$2,776	\$1,000	0%	
Criminal Non-Traffic Fines	\$1,083	\$600	\$4,122	\$600	0%	
Court Cost Recoupments	\$3,972	\$5,000	\$3,172	\$5,000	0%	
Total Fines & Penalties:	\$15,525	\$12,700	\$12,284	\$12,700	0%	
Interest & Other Earnings						
Park Rentals	\$3,500	\$2,500	\$2,500	\$2,500	0%	
Interest Income/General Fund	-\$1,426	\$5,000	\$5,979	\$5,000	0%	
Sales Tax Interest	\$326	\$200	\$362	\$200	0%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Miscellaneous Income	\$526	\$300	\$739	\$300	0%	
Total Interest & Other Earnings:	\$2,925	\$8,000	\$9,579	\$8,000	0%	
Total Revenue Source:	\$1,429,203	\$1,335,562	\$931,672	\$1,364,670	2.2%	

Expenditures by Function

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 City is self-insured for unemployment and has a current reserve balance of \$33,414, which is enough to cover estimated unemployment claims. The 2023 proposed budget does not include an increase to the unemployment reserve.

The Fire Department budget includes Fire District 2 reimbursable expenses and are listed under Other Sources for revenue.

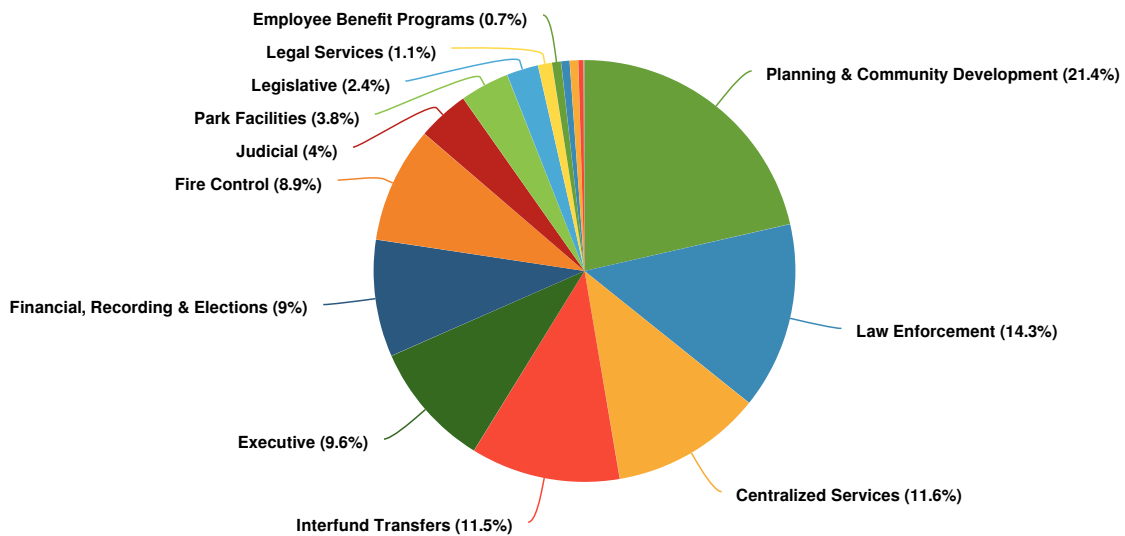
2023 projects include:

- o \$50k for painting City hall
- o \$10k for office cube walls and desks
- o \$10k to remove the Fire Hall siren and repair roof
- o \$52k for the Shoreline Access Grant (100% grant)

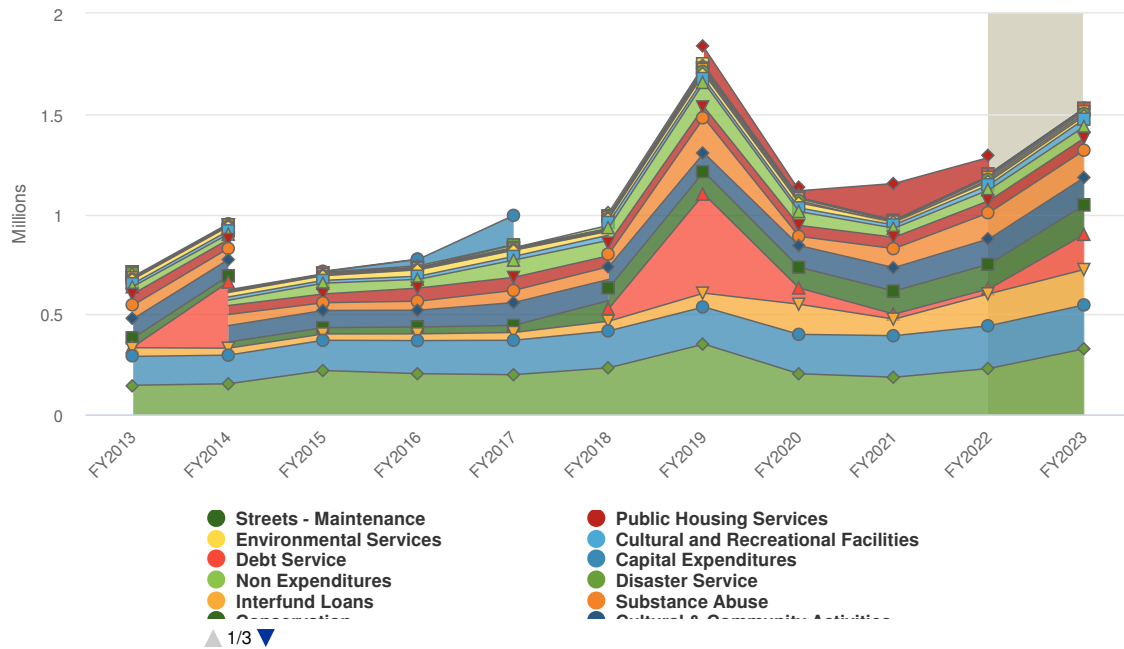
Additional changes in expenses are increased personnel costs for a portion of a new full-time staff member to work with the public works and planning department on records management and permitting.

Transfers in 2023 include \$25k to the Fire Reserve Fund and \$150k to the Street Fund. 2019 transfers included transferring reserve balances from General Fund to the newly created Fire Reserve Fund.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



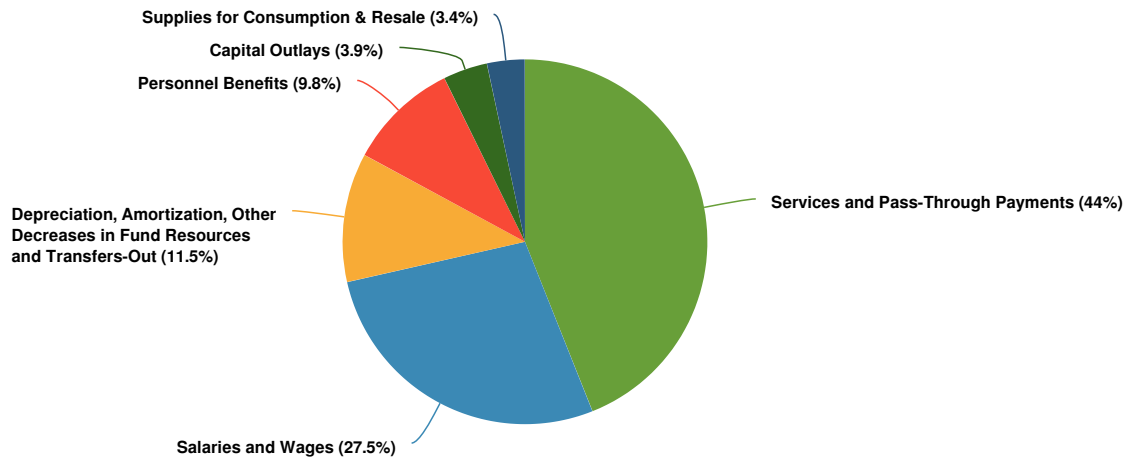
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Legislative	\$15,798	\$24,500	\$19,849	\$37,000	51%	
Judicial	\$56,728	\$59,950	\$41,342	\$60,510	0.9%	
Executive	\$115,119	\$123,095	\$103,326	\$147,077	19.5%	
Financial, Recording & Elections	\$116,802	\$126,387	\$84,747	\$137,201	8.6%	
Legal Services	\$15,040	\$16,500	\$14,650	\$16,500	0%	
Employee Benefit Programs	-\$9,669	\$10,525	\$4,741	\$10,525	0%	
Centralized Services	\$82,758	\$159,623	\$154,259	\$176,723	10.7%	
Law Enforcement	\$207,335	\$213,228	\$176,151	\$218,806	2.6%	
Fire Control	\$94,826	\$130,195	\$36,097	\$135,958	4.4%	
Dispatch Services	\$6,002	\$6,000	\$3,230	\$6,000	0%	
Public Housing Services	\$183,280	\$92,758	\$92,758		-100%	
Conservation	\$1,733	\$500	\$444	\$500	0%	
Planning & Community Development	\$185,258	\$229,086	\$135,502	\$327,540	43%	
Public Health		\$10,000		\$10,000	0%	
Welfare	\$10,000	\$10,000	\$6,667	\$10,000	0%	
Substance Abuse	\$225	\$150	\$158	\$150	0%	
Cultural & Community Activities	\$672	\$500	\$215	\$500	0%	
Park Facilities	\$45,294	\$54,660	\$41,651	\$57,700	5.6%	

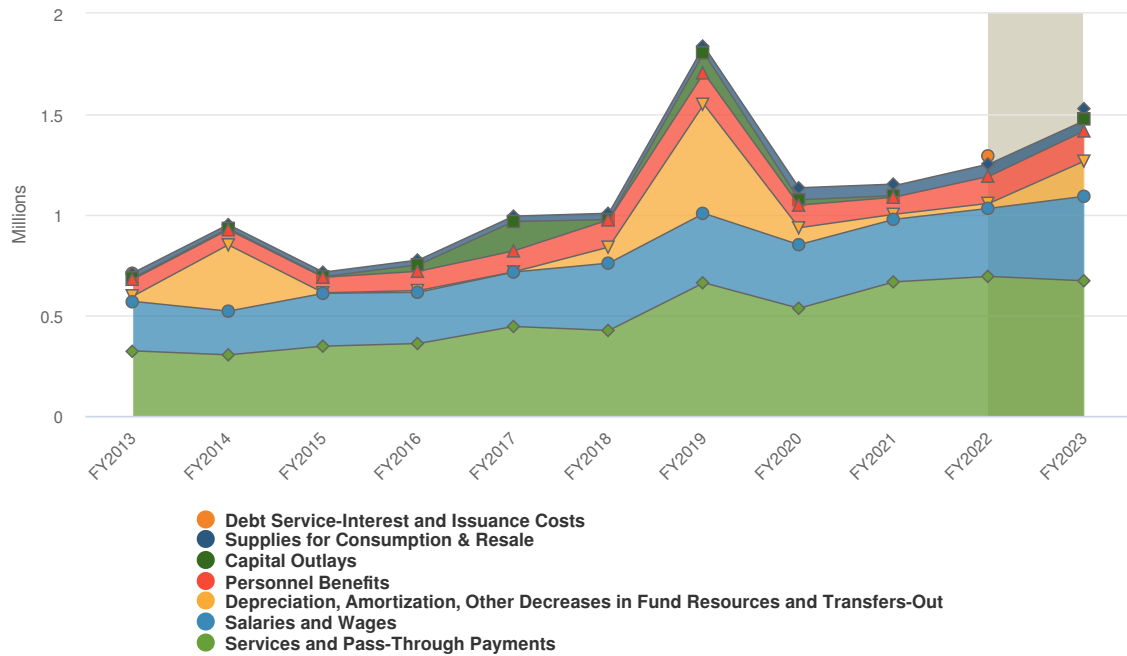
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Non Expenditures			-\$2,378		0%	
Interfund Transfers	\$25,000	\$25,000		\$175,000	600%	
Total Expenditures:	\$1,152,202	\$1,292,657	\$913,406	\$1,527,689	18.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out						
Non Expenditures			-\$2,378		0%	
Interfund Transfers	\$25,000	\$25,000		\$175,000	600%	
Total Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out:	\$25,000	\$25,000	-\$2,378	\$175,000	600%	
Salaries and Wages						
Legislative	\$8,850	\$12,000	\$10,500	\$24,000	100%	
Judicial	\$4,018	\$5,000	\$3,604	\$5,400	8%	
Executive	\$96,567	\$88,950	\$86,392	\$115,490	29.8%	
Financial, Recording & Elections	\$70,450	\$74,393	\$58,791	\$80,344	8%	
Centralized Services	\$5,812	\$4,000	\$4,505	\$6,000	50%	
Fire Control	\$14,314	\$22,900	\$2,947	\$22,900	0%	
Planning & Community Development	\$99,656	\$106,300	\$67,642	\$138,800	30.6%	
Park Facilities	\$11,254	\$25,000	\$17,450	\$27,000	8%	
Total Salaries and Wages:	\$310,922	\$338,543	\$251,831	\$419,934	24%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Personnel Benefits						
Legislative	\$662	\$1,000	\$803	\$1,500	50%	
Judicial	\$777	\$2,000	\$665	\$2,160	8%	
Executive	\$17,989	\$31,145	\$15,219	\$28,587	-8.2%	
Financial, Recording & Elections	\$17,252	\$23,108	\$13,962	\$24,957	8%	
Employee Benefit Programs	-\$9,669	\$10,525	\$4,741	\$10,525	0%	
Centralized Services	\$2,429	\$2,000	\$1,709	\$3,000	50%	
Fire Control	\$4,687	\$6,100	\$2,918	\$6,100	0%	
Planning & Community Development	\$44,736	\$45,680	\$30,403	\$59,055	29.3%	
Park Facilities	\$6,043	\$13,000	\$8,512	\$14,040	8%	
Total Personnel Benefits:	\$84,906	\$134,558	\$78,933	\$149,923	11.4%	
Supplies for Consumption & Resale						
Centralized Services	\$7,496	\$21,000	\$22,085	\$11,000	-47.6%	
Fire Control	\$48,720	\$38,000	\$6,379	\$38,000	0%	
Planning & Community Development	\$65	\$200	\$44	\$200	0%	
Park Facilities	\$926	\$2,000	\$4,587	\$2,000	0%	
Total Supplies for Consumption & Resale:	\$57,206	\$61,200	\$33,095	\$51,200	-16.3%	
Services and Pass-Through Payments						
Legislative	\$6,286	\$11,500	\$8,545	\$11,500	0%	
Judicial	\$51,933	\$52,950	\$37,073	\$52,950	0%	
Executive	\$563	\$3,000	\$1,715	\$3,000	0%	
Financial, Recording & Elections	\$29,100	\$28,887	\$11,994	\$31,900	10.4%	
Legal Services	\$15,040	\$16,500	\$14,650	\$16,500	0%	
Centralized Services	\$59,069	\$92,623	\$84,098	\$96,723	4.4%	
Law Enforcement	\$207,335	\$213,228	\$176,151	\$218,806	2.6%	
Fire Control	\$27,107	\$63,195	\$23,853	\$68,958	9.1%	
Dispatch Services	\$6,002	\$6,000	\$3,230	\$6,000	0%	
Public Housing Services	\$183,280	\$92,758	\$92,758		-100%	
Conservation	\$1,733	\$500	\$444	\$500	0%	
Planning & Community Development	\$40,801	\$76,906	\$37,413	\$129,485	68.4%	
Public Health		\$10,000		\$10,000	0%	
Welfare	\$10,000	\$10,000	\$6,667	\$10,000	0%	
Substance Abuse	\$225	\$150	\$158	\$150	0%	
Cultural & Community Activities	\$672	\$500	\$215	\$500	0%	
Park Facilities	\$27,070	\$14,660	\$11,102	\$14,660	0%	
Total Services and Pass-Through Payments:	\$666,216	\$693,357	\$510,065	\$671,632	-3.1%	
Capital Outlays						
Centralized Services	\$7,952		\$1,861	\$60,000	N/A	
Total Capital Outlays:	\$7,952		\$1,861	\$60,000	N/A	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Debt Service-Interest and Issuance Costs						
Centralized Services		\$40,000	\$40,000		-100%	
Total Debt Service-Interest and Issuance Costs:		\$40,000	\$40,000		-100%	
Total Expense Objects:	\$1,152,202	\$1,292,657	\$913,406	\$1,527,689	18.2%	

Other General Funds

Other General Funds consist of:

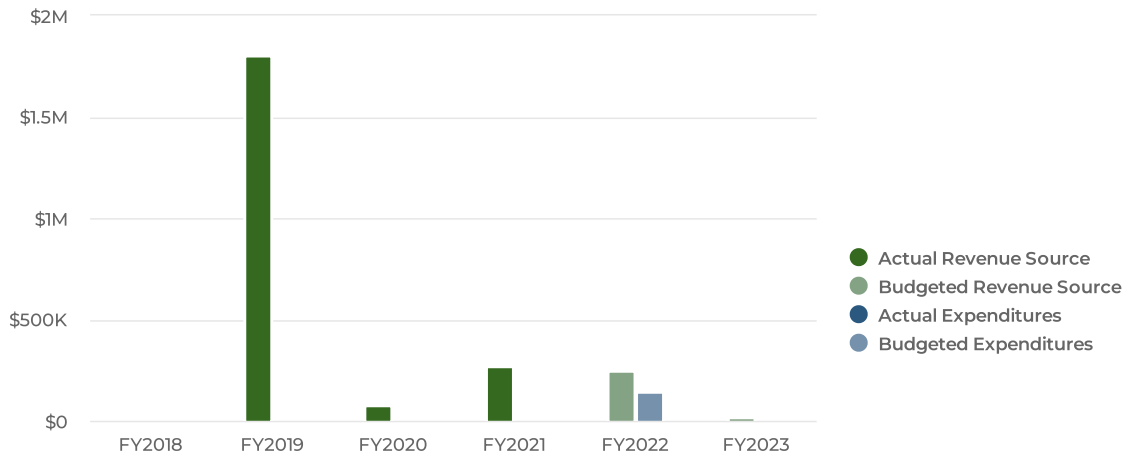
General Reserve Fund - restricted by SMC 3.30.010 for urgent or emergency purposes as determined and approved by council. It may also be used as a source of short-term (less than three years) interfund loans.

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

ARPA Fund - for projects and programs as obligated by the City Council and restricted for use in accordance with the American Rescue Plan Act and guidance set by the Department of Commerce. The council is in the process of determining how to use these funds, which will include community engagement. These funds have to be obligated by 2024 and spent by 2026.

Summary

The City of Stevenson is projecting \$25K of revenue in FY2023, which represents a 89.9% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

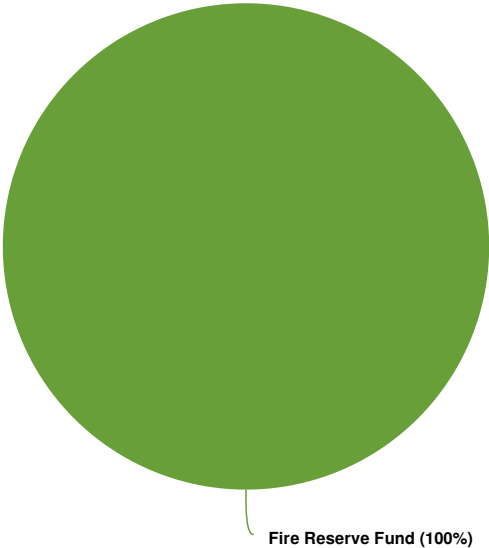


Revenue by Fund

The ongoing revenues for the General Reserve and Fire Reserve funds consist of interest and transfers from the General Fund.

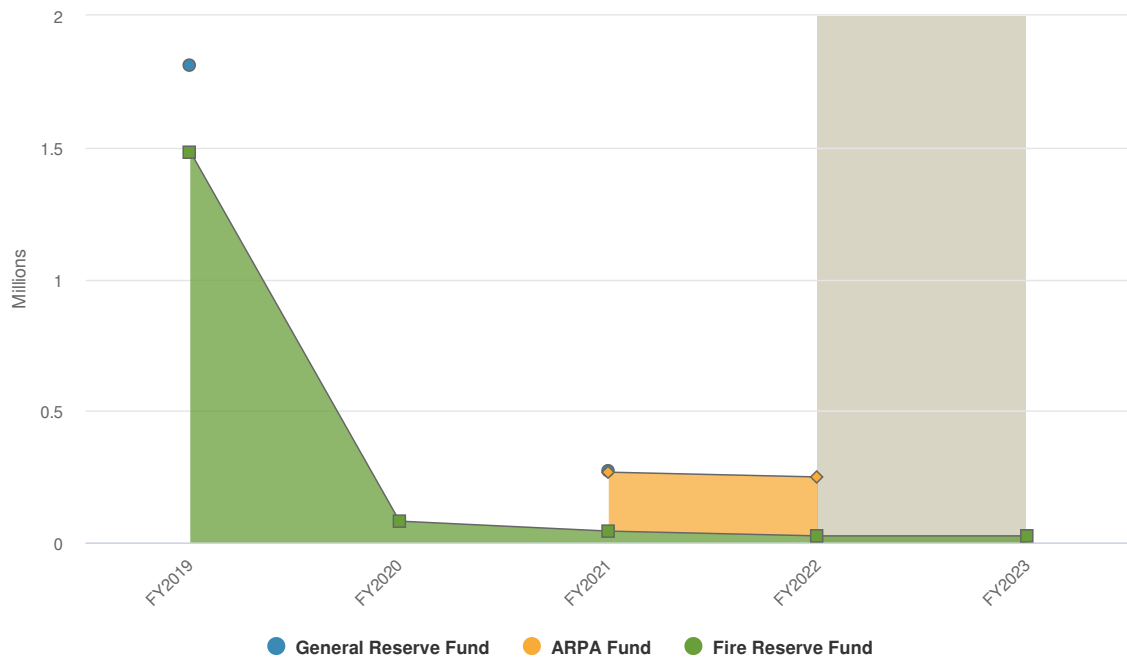
The ARPA fund was established from a one-time revenue over two-years allocated on a population basis.

2023 Revenue by Fund



Fire Reserve Fund (100%)

Budgeted and Historical 2023 Revenue by Fund

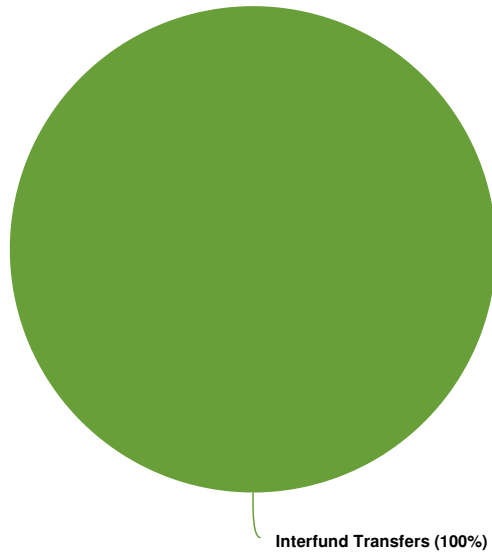


Grey background indicates budgeted figures.

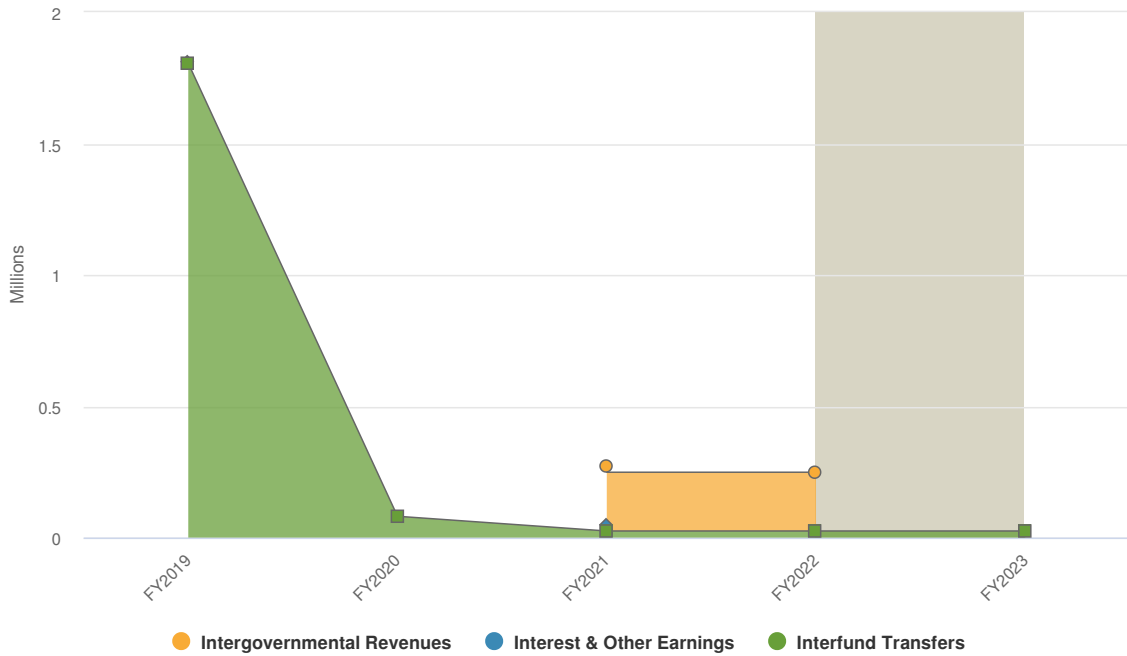
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Reserve Fund	\$5,609		\$1,815		0%	
Fire Reserve Fund	\$43,149	\$25,000	\$9,104	\$25,000	0%	
ARPA Fund	\$223,677	\$223,676	\$223,676		-100%	
Total:	\$272,435	\$248,676	\$234,595	\$25,000	-89.9%	

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



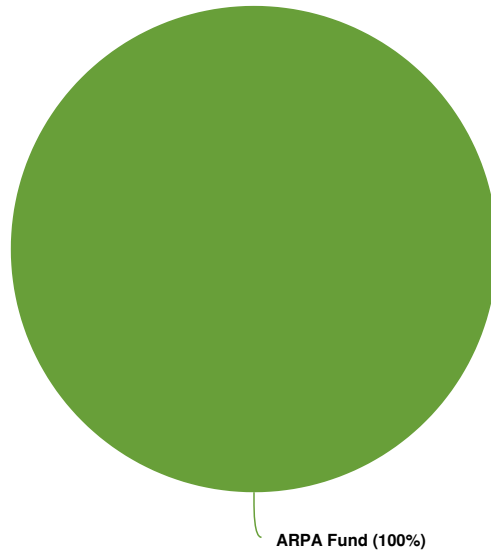
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						

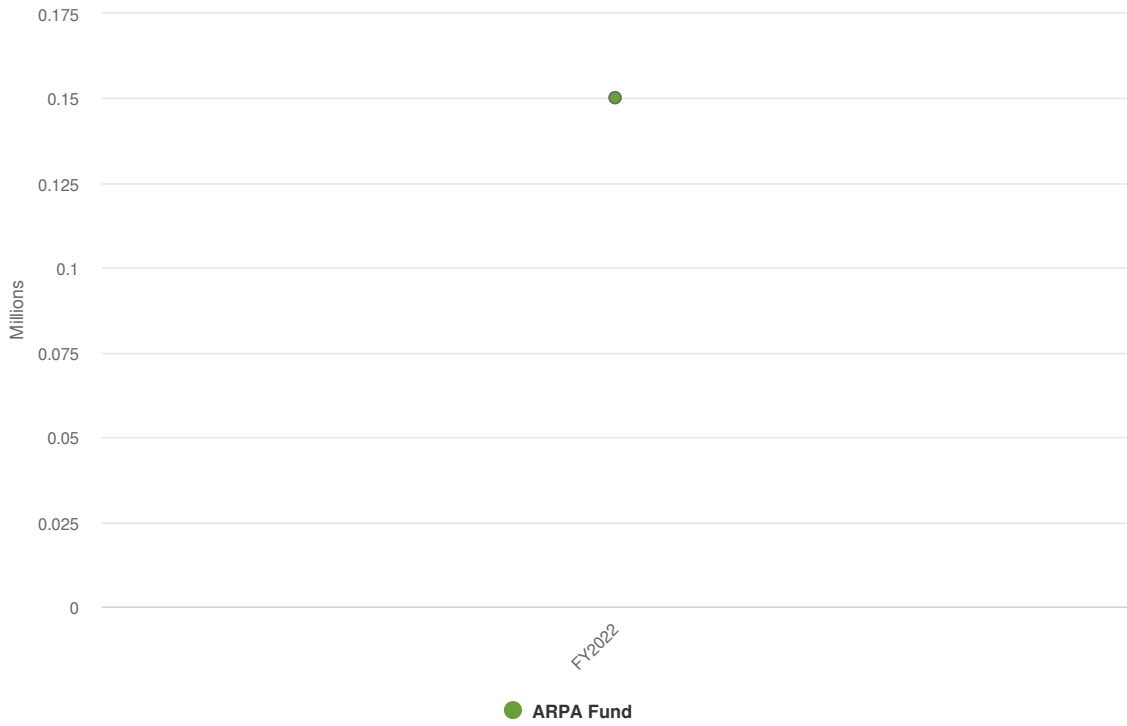
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Intergovernmental Revenues	\$223,677	\$223,676	\$223,676		-100%	
Interest & Other Earnings	\$23,758		\$10,919		0%	
Interfund Transfers	\$25,000	\$25,000		\$25,000	0%	
Total Revenue Source:	\$272,435	\$248,676	\$234,595	\$25,000	-89.9%	

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund

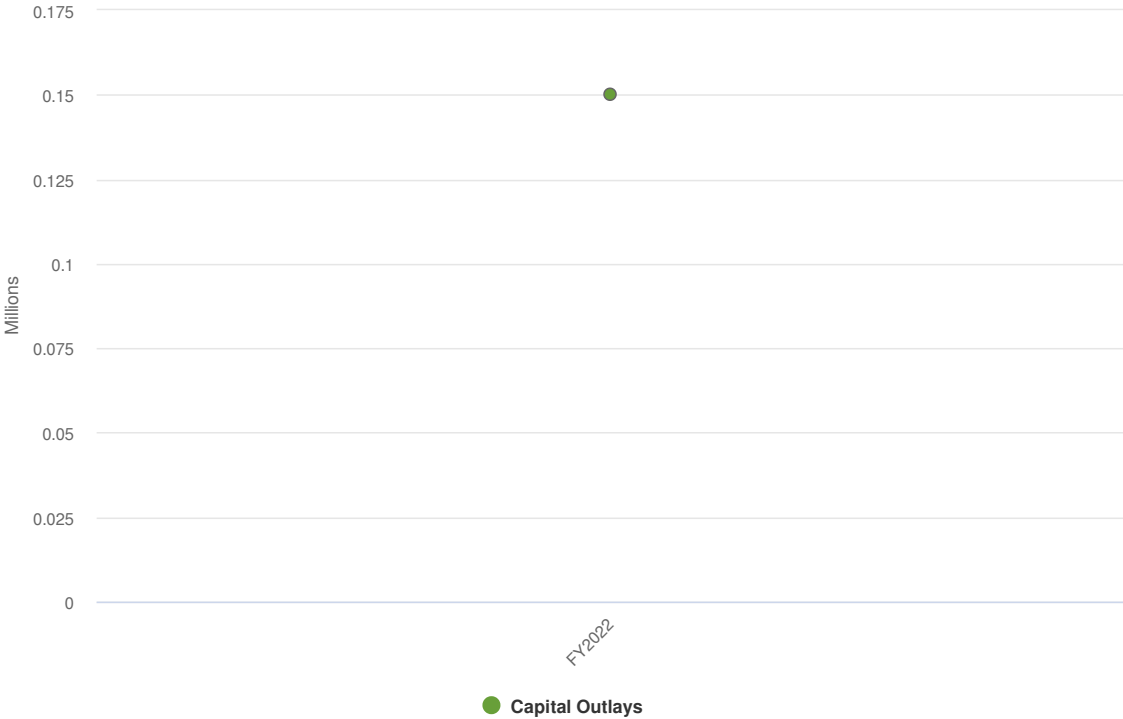


Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
ARPA Fund		\$150,000		-100%	
Total ARPA Fund:		\$150,000		-100%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects					
Capital Outlays		\$150,000		-100%	
Total Expense Objects:		\$150,000		-100%	

Tourism 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 and events listed below (from 2022). The Lodging Tax Committee will present a list of proposed contract by the November council meeting.

Tourism Services:

- Chamber of Commerce
- Stevenson Downtown Association
- Columbia Gorge Tourism Alliance
- Columbia River Gorge Interpretive Center

Events:

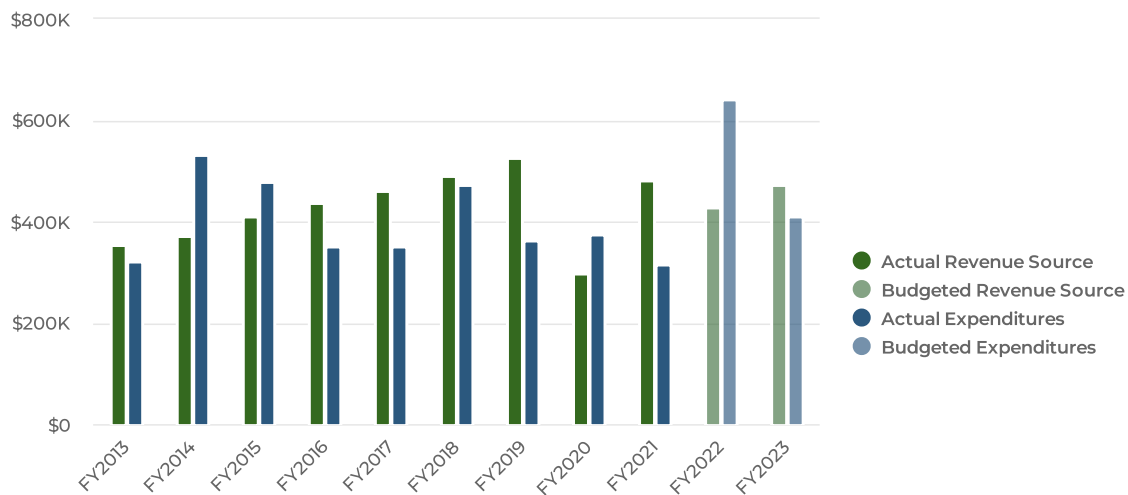
- Blues and Brews
- 4th of July Fireworks
- County Fair and Timber Carnival
- GorgeGrass
- Waterfront Festival
- X-Fest
- Gorge Outrigger Races
- Bridge of the Gods Kitefest
- Gorge Olympic Windsurfing Cup
- Gorge Downwind Championships

Tourism related Capital projects:

- Courthouse Park Plaza

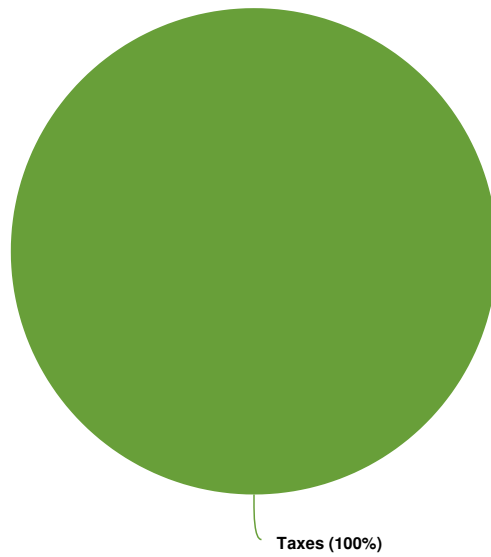
Summary

The City of Stevenson is projecting \$473K of revenue in FY2023, which represents a 10% increase over the prior year. Budgeted expenditures are projected to decrease by 35.9% or \$230.34K to \$411.43K in FY2023.

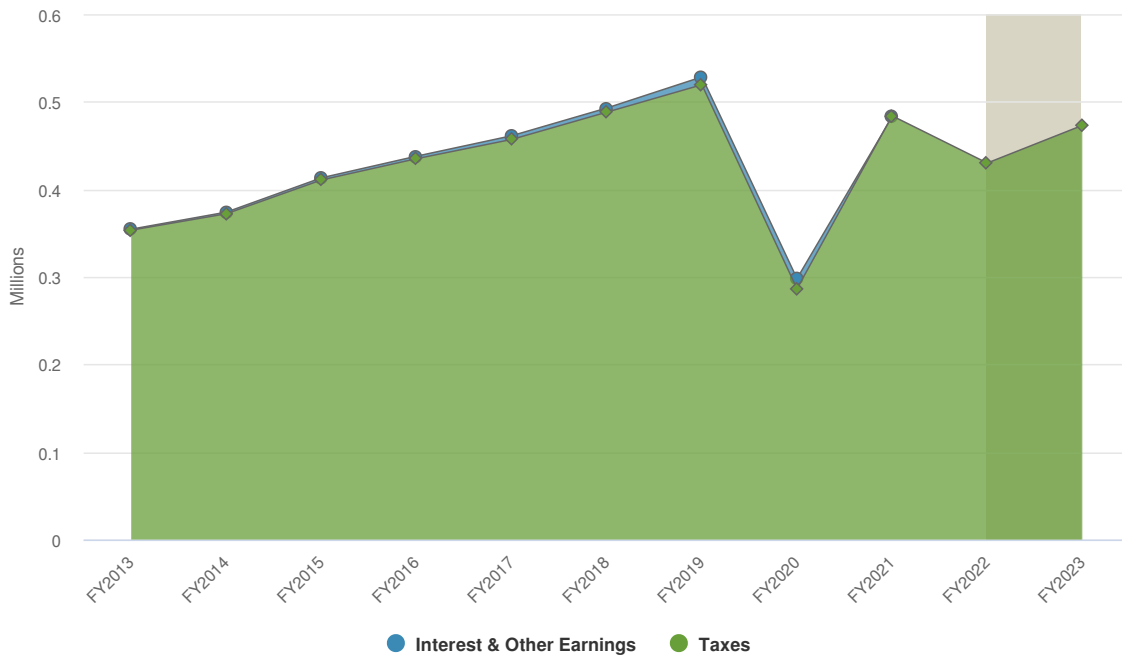


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



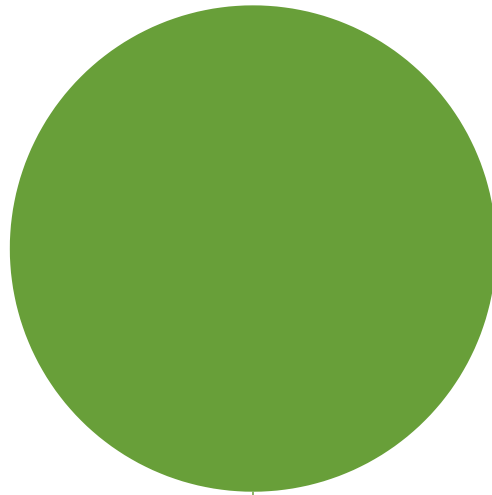
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Taxes	\$483,909	\$430,000	\$449,619	\$473,000	10%	
Interest & Other Earnings	-\$1,219		\$4,754		0%	
Total Revenue Source:	\$482,691	\$430,000	\$454,373	\$473,000	10%	

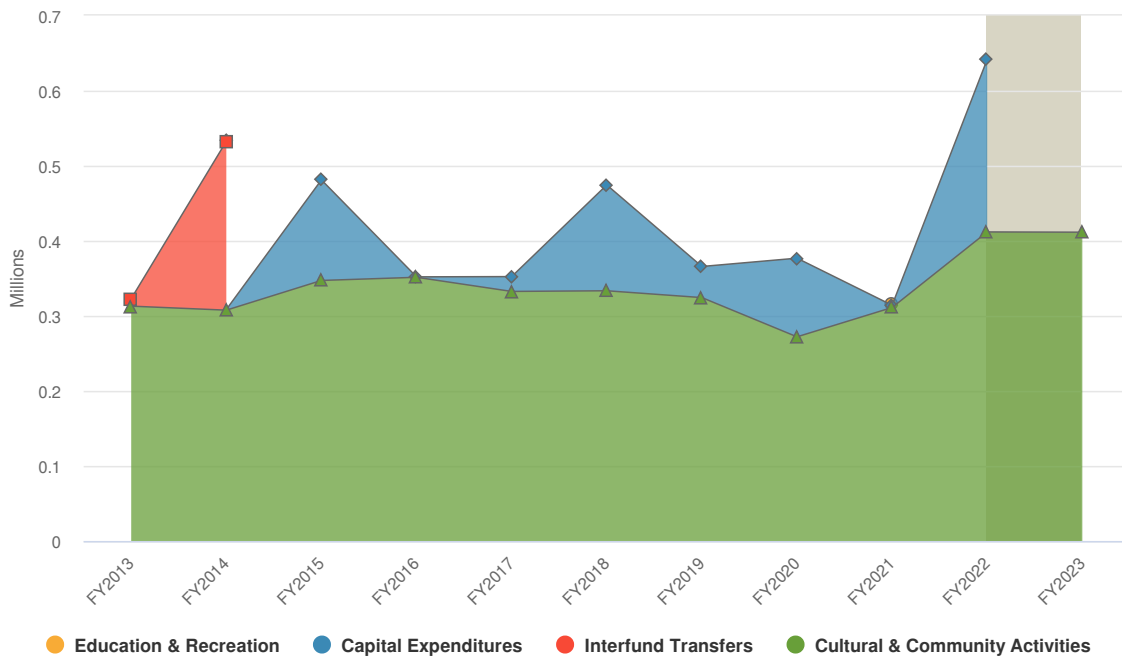
Expenditures by Function

Budgeted Expenditures by Function



Cultural & Community Activities (100%)

Budgeted and Historical Expenditures by Function



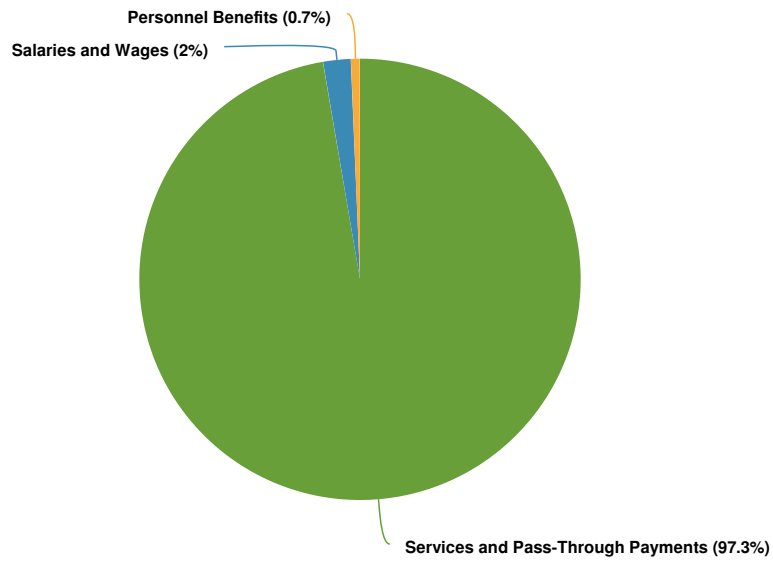
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Education & Recreation						
Services and Pass-Through Payments						
Community Garden/AgroTourism	\$2,417				N/A	
Total Services and Pass-Through Payments:	\$2,417				N/A	
Total Education & Recreation:	\$2,417				N/A	
Cultural & Community Activities						
Salaries and Wages						
Promotion Salaries	\$1,941	\$5,000	\$1,329	\$5,000	0%	
Promotion Field Salaries	\$3,528	\$3,300	\$259	\$3,300	0%	
Total Salaries and Wages:	\$5,468	\$8,300	\$1,587	\$8,300	0%	
Personnel Benefits						
Promotion Benefits	\$369	\$1,000	\$243	\$1,000	0%	
Promotion Field Benefits	\$1,681	\$1,700	\$92	\$1,700	0%	
Total Personnel Benefits:	\$2,050	\$2,700	\$334	\$2,700	0%	

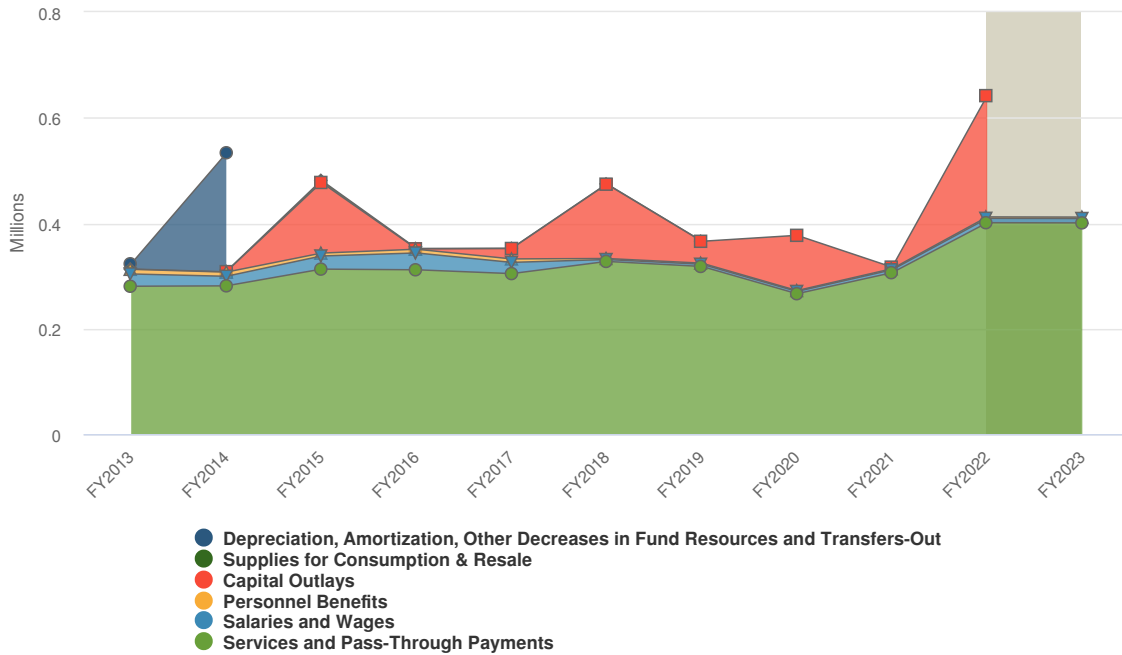
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Services and Pass-Through Payments						
Consultant Services, Chamber	\$90,000	\$110,000	\$82,494	\$110,000	0%	
SBA Consultant Services	\$65,014	\$85,000	\$40,364	\$85,000	0%	
Chamber Events		\$14,000	\$9,085	\$14,000	0%	
County - Fair & Timber Carnival		\$5,000		\$5,000	0%	
County - Bluegrass Festival		\$10,000		\$10,000	0%	
County-Fireworks	\$7,330	\$7,500		\$7,500	0%	
General Admin Fees	\$5,819	\$6,772		\$6,428	-5.1%	
Discover Your Northwest	-\$1,257				N/A	
CRGIC Consultant Services	\$49,139	\$60,000	\$43,393	\$60,000	0%	
X-Fest Event		\$1,000		\$1,000	0%	
Skamania Senior Services - Hiker Bus	\$1,999				N/A	
Gorge Outrigger Races		\$5,000		\$5,000	0%	
BOTG Kiteboarding Festival		\$3,000	\$2,892	\$3,000	0%	
Stevenson Farmers Market	\$3,000				N/A	
Main St Program Coordinator (SDA)	\$65,000	\$65,000	\$48,750	\$65,000	0%	
Stevenson Waterfront Music Festival	\$3,000	\$4,500	\$4,194	\$4,500	0%	
SC Fair Board-GorgeGrass	\$4,000	\$4,000	\$4,000	\$4,000	0%	
CGTA Services	\$5,000	\$5,000		\$5,000	0%	
Computer Services	\$281		\$510		0%	
Audit Fee	\$4,171	\$2,000		\$2,000	0%	
Gorge Olympic Windsurfing Cup		\$3,000	\$3,000	\$3,000	0%	
Gorge Downwind Champs		\$10,000	\$10,000	\$10,000	0%	
TAC - Professional Services	\$54				0%	
TAC-Publishing	\$119				0%	
Eq Rental - Promotion Field	\$885		\$92		0%	
Total Services and Pass-Through Payments:	\$303,554	\$400,772	\$248,775	\$400,428	-0.1%	
Total Cultural & Community Activities:	\$311,072	\$411,772	\$250,697	\$411,428	-0.1%	
Capital Expenditures						
Capital Outlays						
Courthouse Park Plaza (SDA)	\$3,021	\$230,000			-100%	
Total Capital Outlays:	\$3,021	\$230,000			-100%	
Total Capital Expenditures:	\$3,021	\$230,000			-100%	
Total Expenditures:	\$316,511	\$641,772	\$250,697	\$411,428	-35.9%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Wages	\$5,468	\$8,300	\$1,587	\$8,300	0%	
Personnel Benefits	\$2,050	\$2,700	\$334	\$2,700	0%	
Services and Pass-Through Payments	\$305,971	\$400,772	\$248,775	\$400,428	-0.1%	
Capital Outlays	\$3,021	\$230,000			-100%	
Total Expense Objects:	\$316,511	\$641,772	\$250,697	\$411,428	-35.9%	

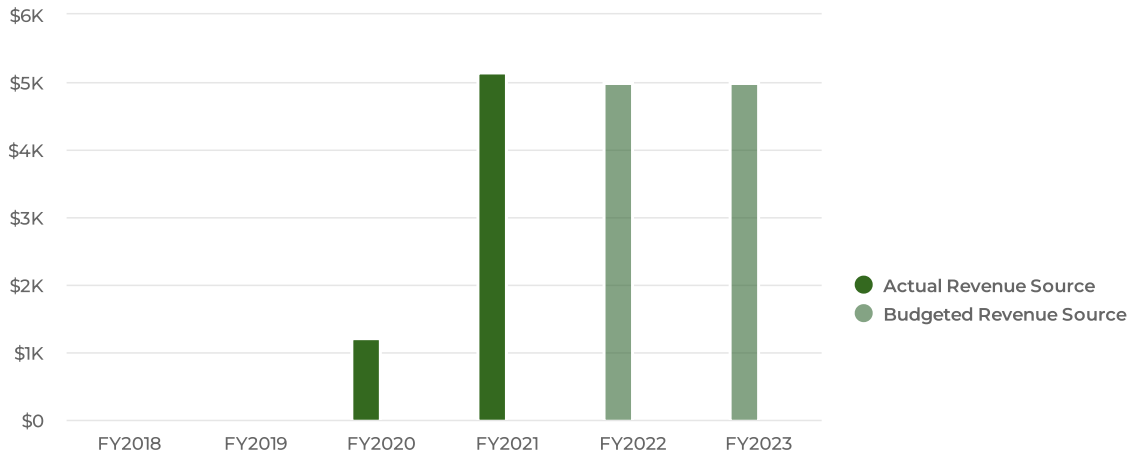
Affordable Housing Fund

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 82.14.540(2)(C)(ii)(A)(I). The rate inside the 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. This sales tax credit is only available for twenty years, and is currently set to expire in 2040.

There are no expenses for these funds at this time. The planning commission, council and staff are working on a plan for identifying tools to leverage for the use of these funds. The collection of about \$5k a year would add up to \$100k over the twenty-year period.

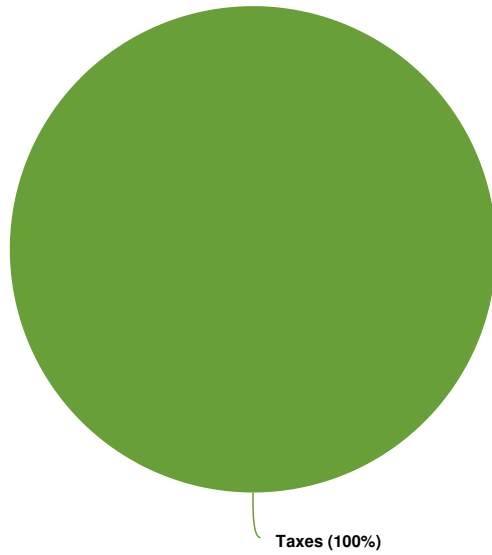
Summary

The City of Stevenson is projecting \$5K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.

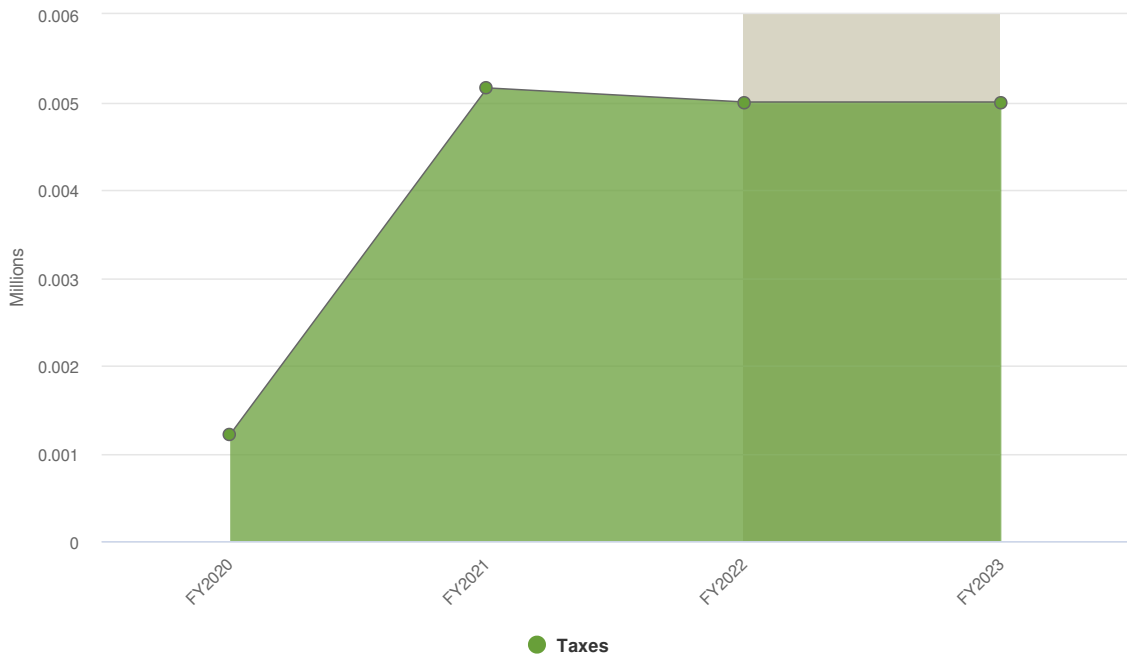


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Affordable And Supportive Housing Sales And Use Tax	\$5,161	\$5,000	\$3,758	\$5,000	0%	
Total Taxes:	\$5,161	\$5,000	\$3,758	\$5,000	0%	
Total Revenue Source:	\$5,161	\$5,000	\$3,758	\$5,000	0%	

Capital Project Funds

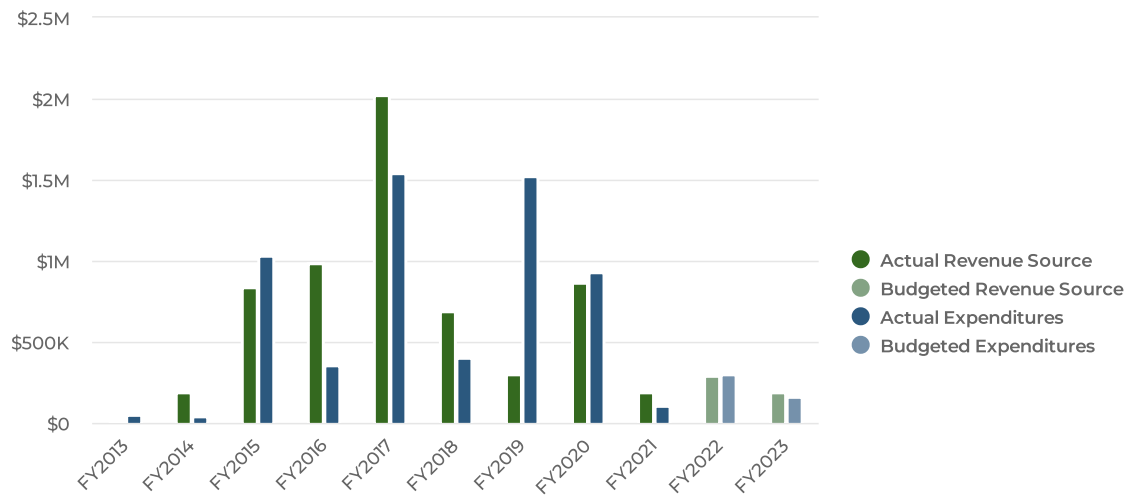
Capital Improvement Fund - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The primary dedicated revenue source is the real estate excise tax imposed on the sale of real estate. These funds are restricted by the state legislature for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

First Street Fund - tracks the revenues and expenses related to the First Street Overlook Project. Construction was delayed to work out a right of way issue with WSDOT, identified at 90% design. The city has 10 years to enter into the construction phase, which would be January 1, 2030, or the grant funds will need to be returned. The issue has been resolved and construction funding is being sought. Once secured, the budget will be amended to complete the project.

Columbia Ave Fund - tracks the revenues and expenses related to the Columbia Avenue Realignment Project. The city received a \$200k no match (100%) grant to analyze the feasibility and costs for the project. The final report will be completed by the end of June 2023.

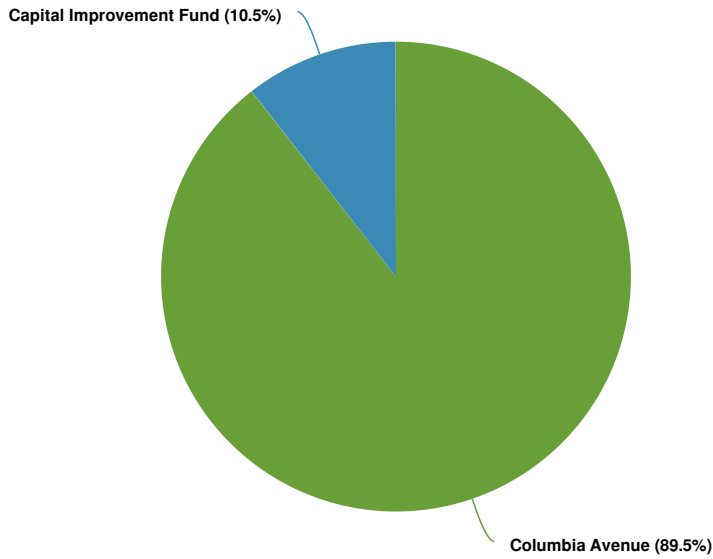
Summary

The City of Stevenson is projecting \$190K of revenue in FY2023, which represents a 35.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 44.2% or \$134.82K to \$170K in FY2023.

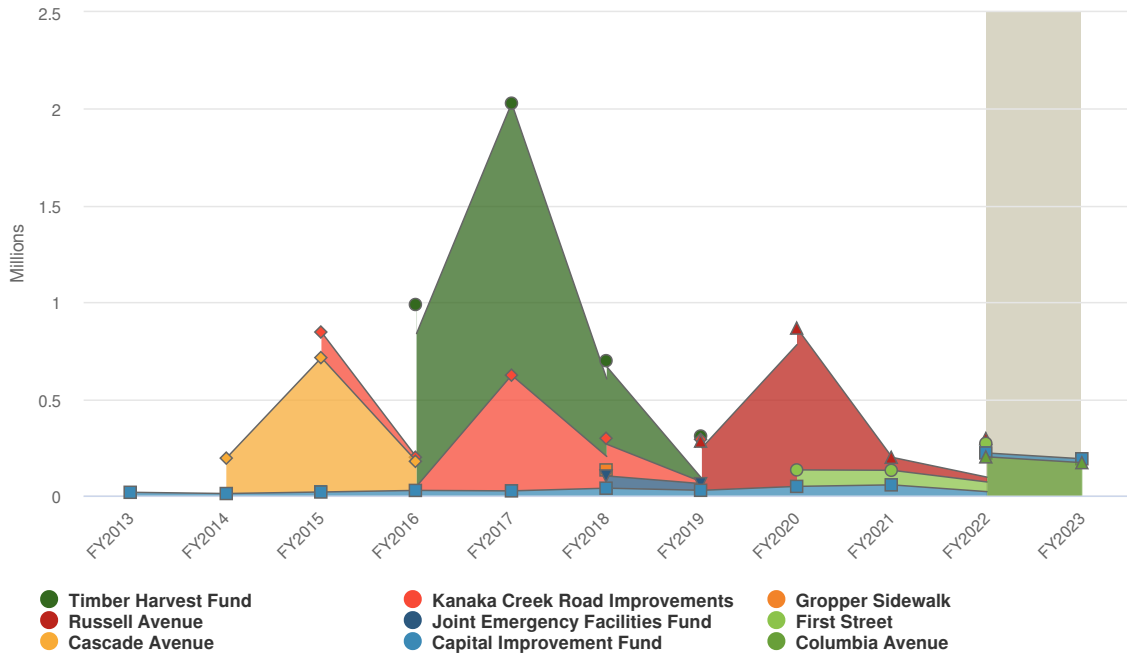


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



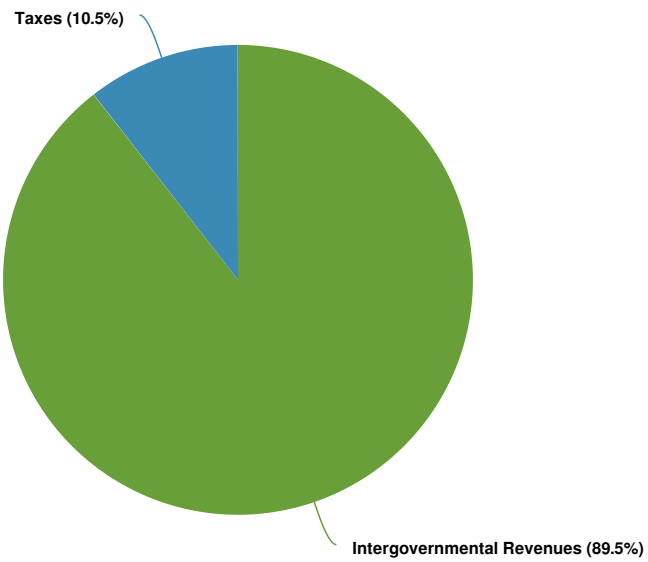
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Capital Improvement Fund	\$55,121	\$20,000	\$51,989	\$20,000	0%	
Russell Avenue	\$67,115	\$24,820	\$24,820		-100%	
First Street	\$75,402	\$50,000	\$27,239		-100%	
Columbia Avenue		\$200,000	\$28,229	\$170,000	-15%	
Total:	\$197,638	\$294,820	\$132,278	\$190,000	-35.6%	

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

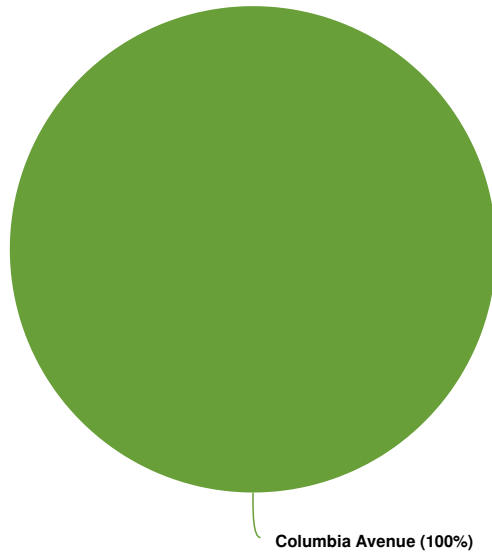


Grey background indicates budgeted figures.

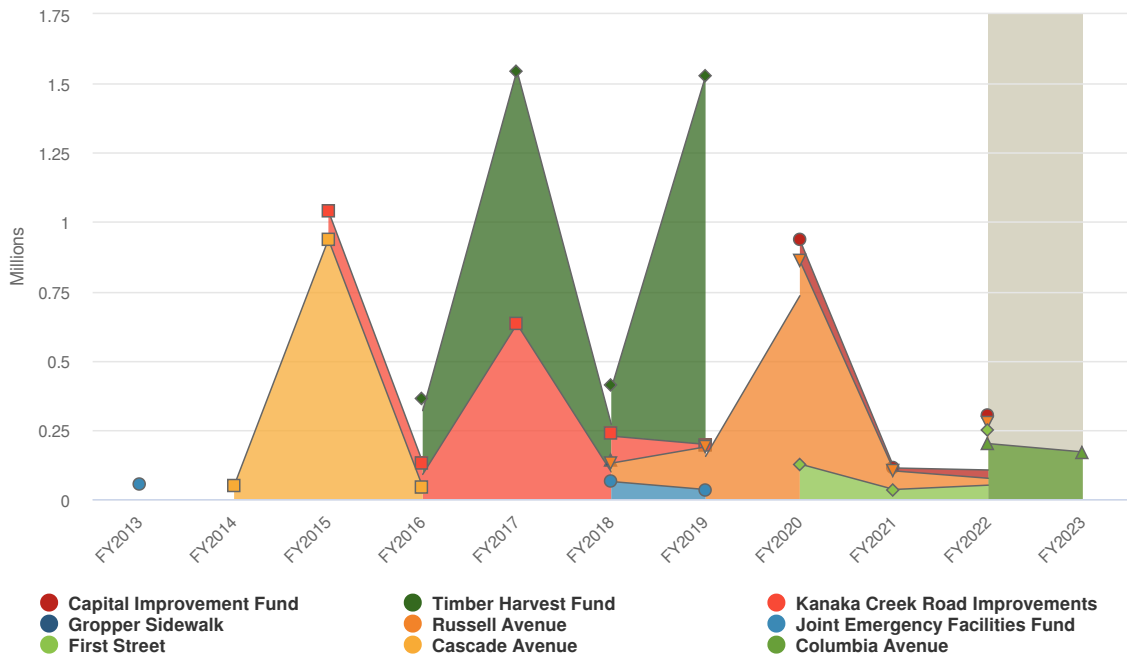
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Taxes	\$55,185	\$20,000	\$51,165	\$20,000	0%	
Intergovernmental Revenues	\$131,926	\$224,820	\$53,049	\$170,000	-24.4%	
Interest & Other Earnings	-\$64		\$824		0%	
Interfund Transfers	\$10,591	\$50,000	\$27,239		-100%	
Total Revenue Source:	\$197,638	\$294,820	\$132,278	\$190,000	-35.6%	

Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



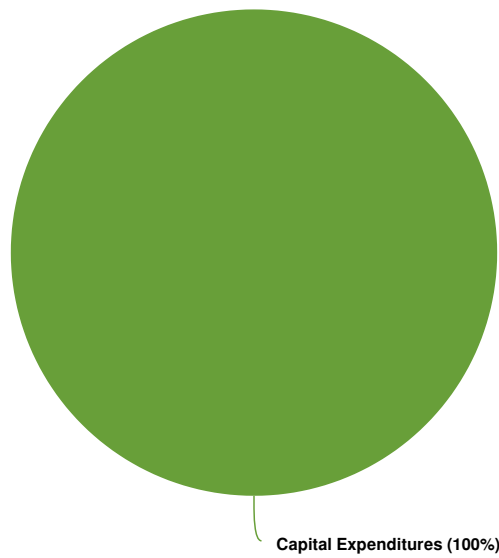
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes

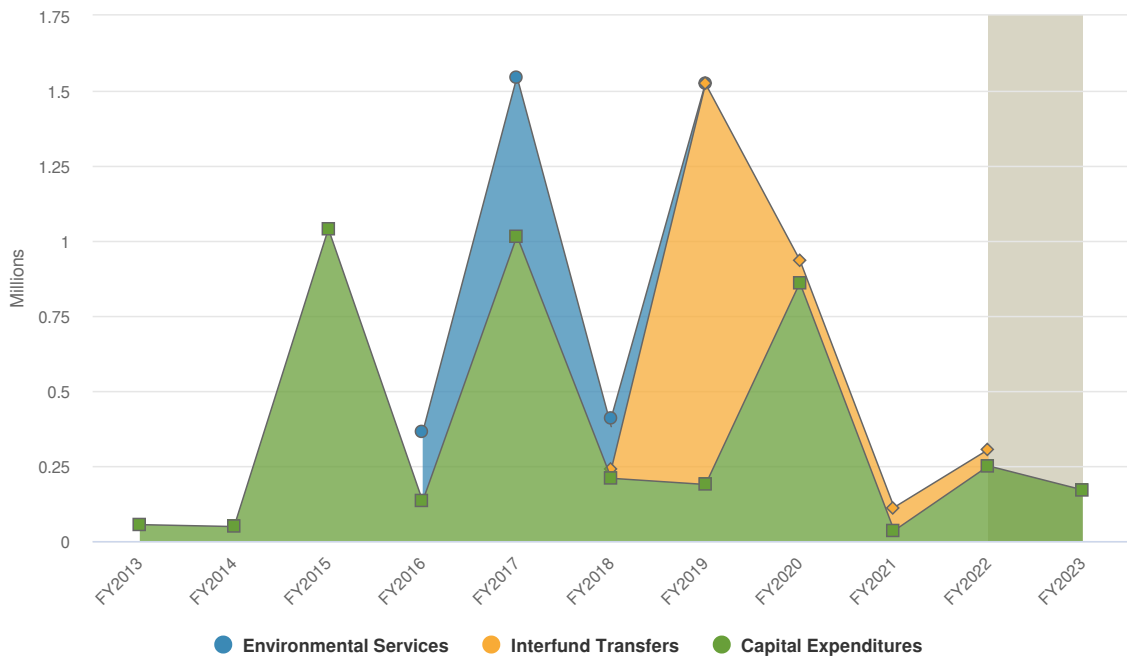
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Capital Improvement Fund	\$10,591	\$30,000			-100%	
Russell Avenue	\$66,995	\$24,820	\$24,820		-100%	
First Street	\$34,436	\$50,000	\$27,239		-100%	
Columbia Avenue		\$200,000	\$34,816	\$170,000	-15%	
Total:	\$112,022	\$304,820	\$86,876	\$170,000	-44.2%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

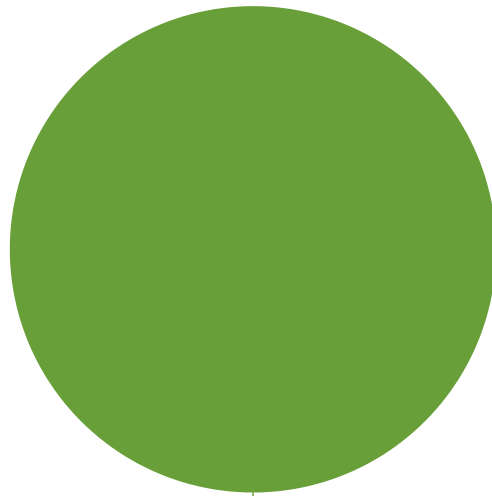


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Capital Expenditures	\$34,436	\$250,000	\$62,055	\$170,000	-32%	
Interfund Transfers	\$77,586	\$54,820	\$24,820		-100%	
Total Expenditures:	\$112,022	\$304,820	\$86,876	\$170,000	-44.2%	

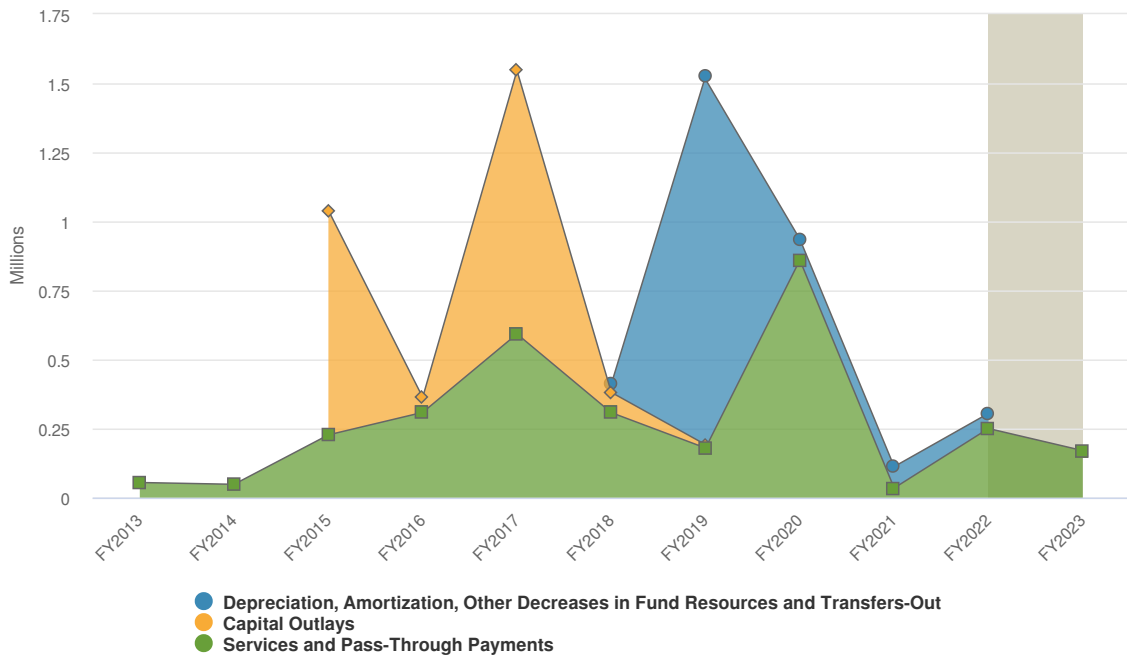
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Services and Pass-Through Payments (100%)

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

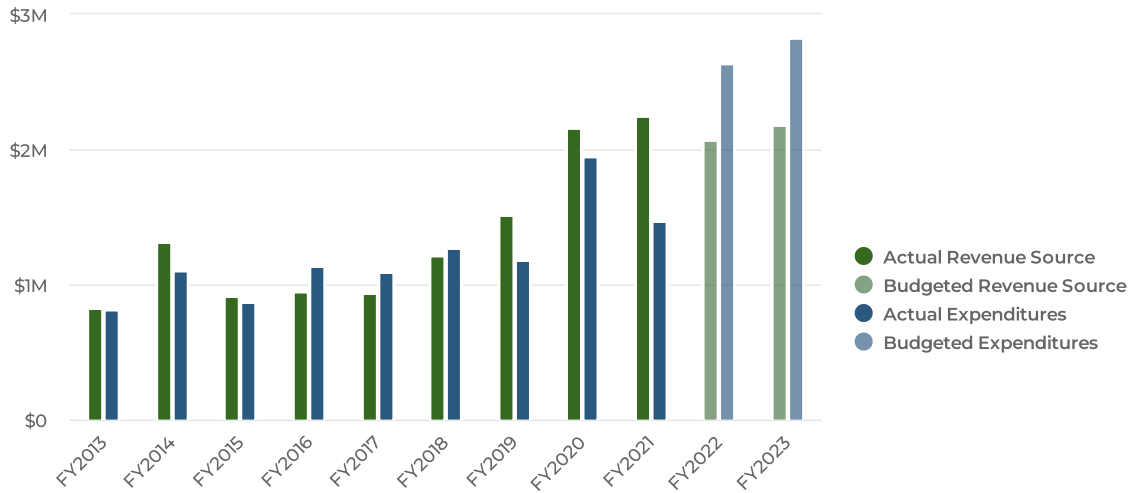
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	\$77,586	\$54,820	\$24,820		-100%	
Services and Pass-Through Payments	\$34,436	\$250,000	\$62,055	\$170,000	-32%	
Total Expense Objects:	\$112,022	\$304,820	\$86,876	\$170,000	-44.2%	

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. It is a major fund, representing more than 10% of the city's budgeted revenues and expenditures.

Summary

The City of Stevenson is projecting \$2.19M of revenue in FY2023, which represents a 5.4% increase over the prior year. Budgeted expenditures are projected to increase by 7% or \$184.42K to \$2.83M in FY2023.



Revenues by Source

Water Department

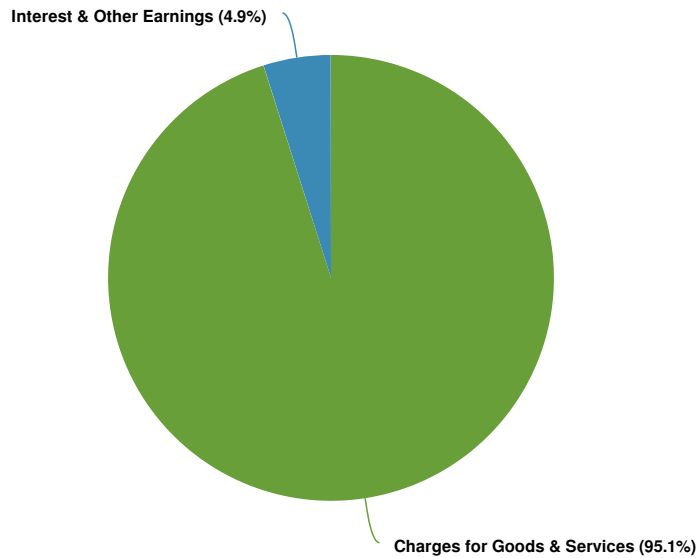
An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment.

Sewer Department

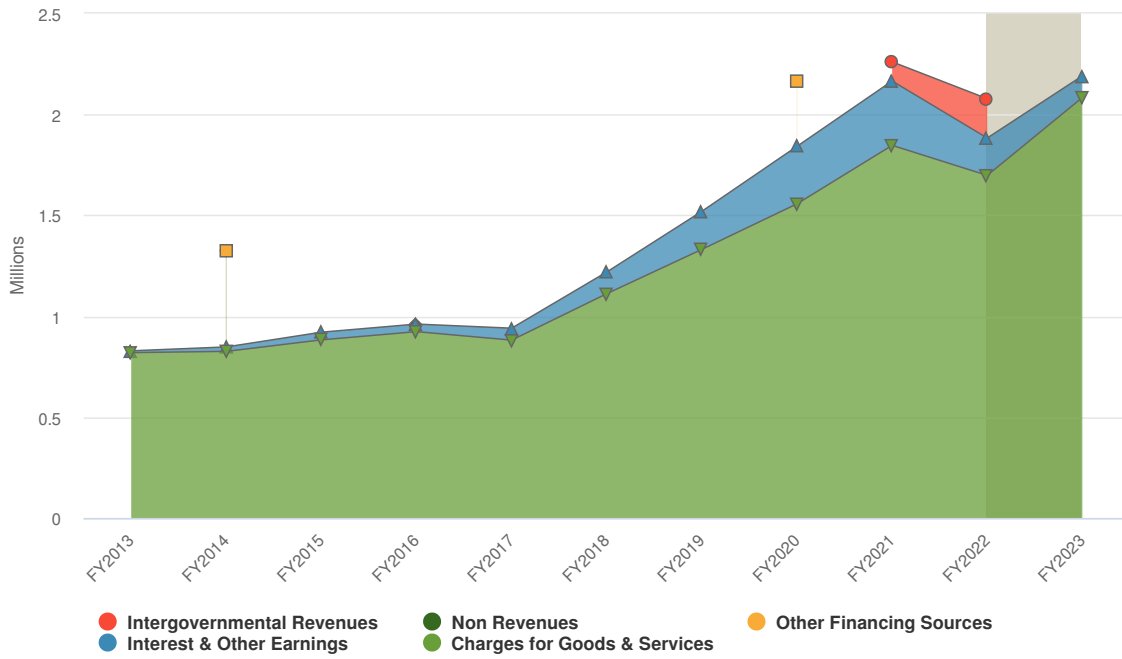
The sewer rates are proposed to increase 15% for 2023 and will allow the city to meet the needs of the department for 2023 and the projected loan repayments after the conclusion of the wastewater treatment plant upgrades. Staff continues to apply for grants to reduce the loan expense for the Wastewater Treatment Plant upgrades.

A rate restructure is currently underway to analyze the way in which monthly rates and System Development Charges are charged for water and sewer.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

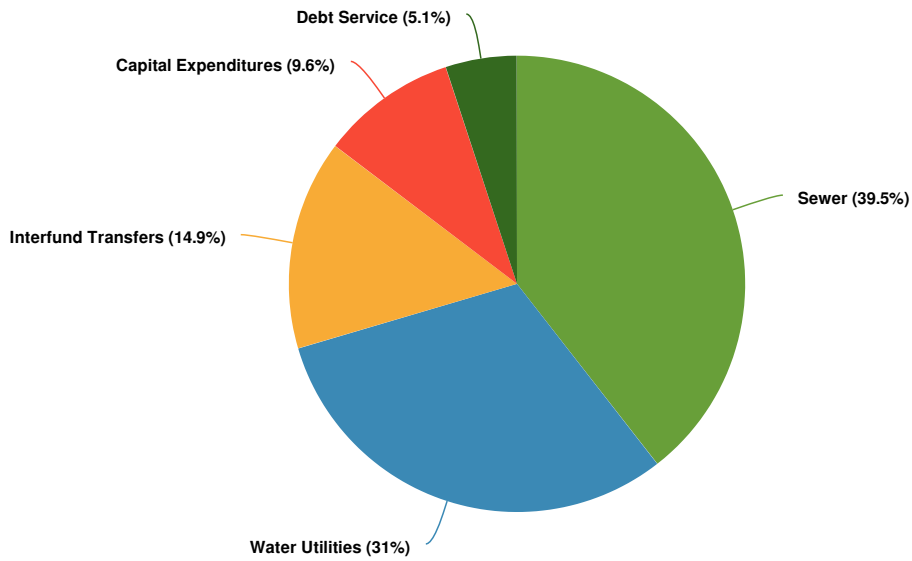


Grey background indicates budgeted figures.

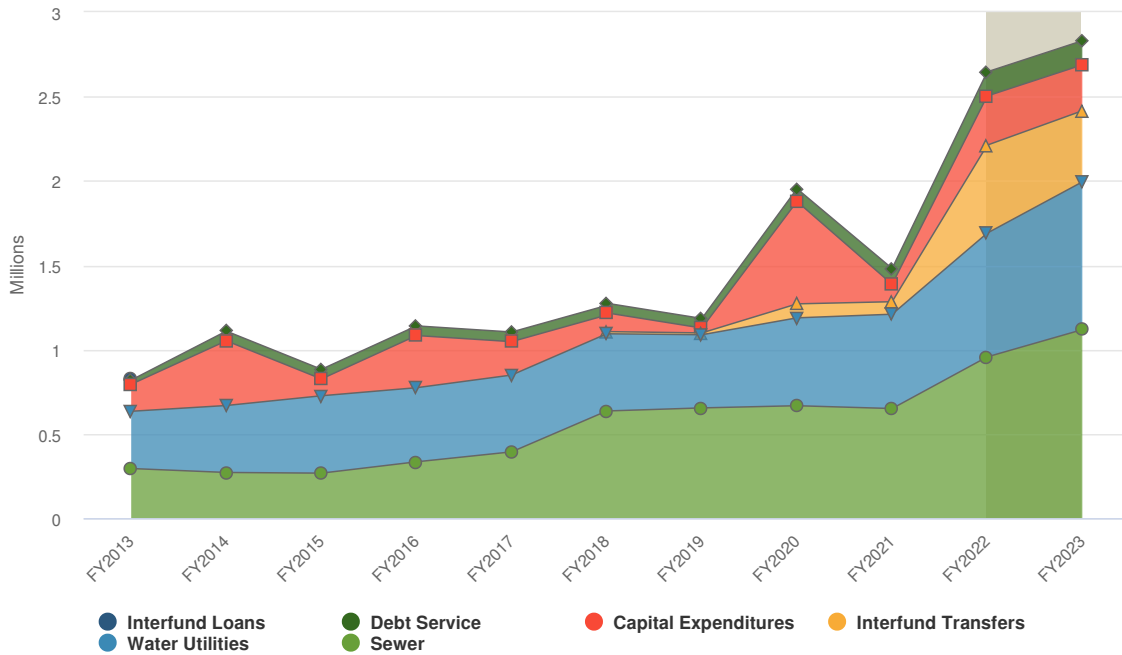
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Intergovernmental Revenues	\$94,923	\$194,979	\$196,823		-100%	
Total Intergovernmental Revenues:	\$94,923	\$194,979	\$196,823		-100%	
Charges for Goods & Services						
Water	\$793,275	\$678,600	\$724,527	\$761,675	12.2%	
Sewer	\$1,053,670	\$1,019,438	\$1,020,031	\$1,322,308	29.7%	
Total Charges for Goods & Services:	\$1,846,945	\$1,698,038	\$1,744,558	\$2,083,983	22.7%	
Interest & Other Earnings	\$319,096	\$185,235	\$220,048	\$107,206	-42.1%	
Total Interest & Other Earnings:	\$319,096	\$185,235	\$220,048	\$107,206	-42.1%	
Total Revenue Source:	\$2,260,964	\$2,078,252	\$2,161,429	\$2,191,189	5.4%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Water Utilities	\$559,364	\$734,005	\$487,033	\$876,313	19.4%	
Sewer	\$649,543	\$955,883	\$643,983	\$1,117,449	16.9%	
Debt Service	\$93,757	\$143,220	\$135,049	\$143,104	-0.1%	
Capital Expenditures	\$103,281	\$291,500	\$5,540	\$272,160	-6.6%	
Interfund Transfers	\$74,154	\$521,779	\$304,004	\$421,779	-19.2%	
Total Expenditures:	\$1,480,099	\$2,646,387	\$1,575,608	\$2,830,804	7%	

Expenditures by Expense Type

The water and sewer departments contain a percentage of a full-time employee to assist the public works department with records management and permitting.

Insurance costs have increased, and are distributed by departments based on asset valuations.

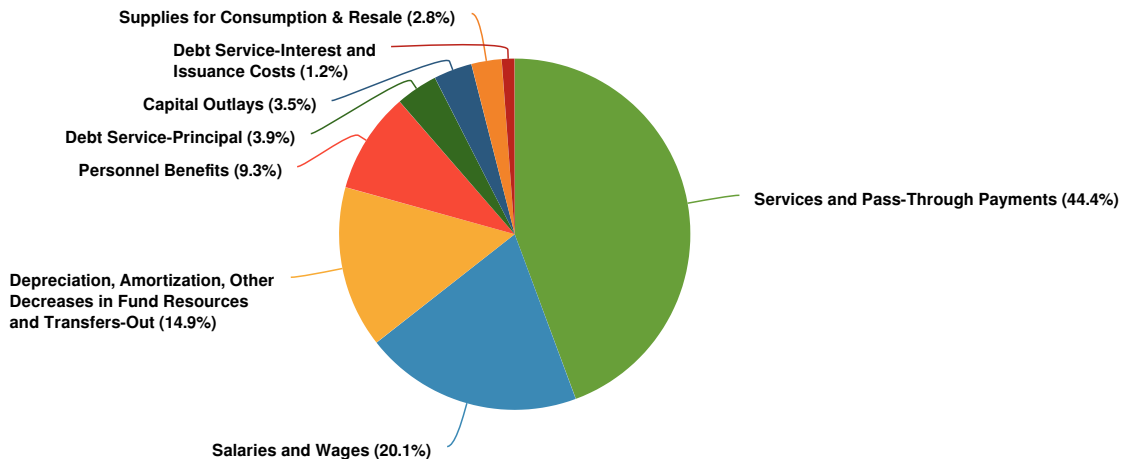
Water Projects:

- o \$25k Rate Restructure Study
- o \$25k Engineering Standards update (rolled from 2022)
- o \$162k Loop Road Waterline
- o \$100k Water Treatment Plant Painting

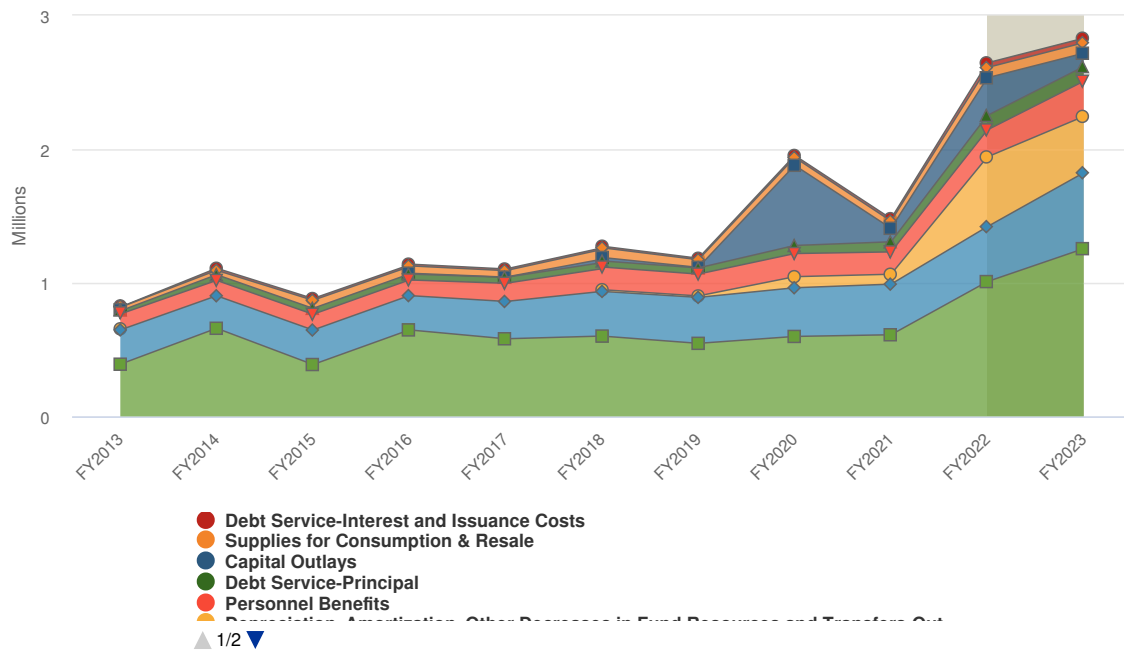
Sewer Projects:

- o \$25k Rate Restructure Study
- o \$25k Engineering Standards update (rolled from 2022)
- o \$400k Transfer to WW Upgrades Fund

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out						
Interfund Transfers						
Transfer Out to 410 WW Sys. Upgrades	\$52,375	\$500,000	\$304,004	\$400,000	-20%	
Transfer Out To 406 WW Short Lived Assets	\$21,779	\$21,779		\$21,779	0%	
Total Interfund Transfers:	\$74,154	\$521,779	\$304,004	\$421,779	-19.2%	
Total Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out:	\$74,154	\$521,779	\$304,004	\$421,779	-19.2%	
Salaries and Wages						
Water Utilities						
WA-Administrative Salary	\$1,629	\$2,725	\$16,171	\$52,943	1,842.9%	
WA-Customer Services Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WA-Operations Plant Salary	\$68,991	\$76,300	\$49,739	\$82,404	8%	
WA-Operations T & D Salary	\$70,390	\$65,400	\$60,074	\$70,632	8%	
Total Water Utilities:	\$182,601	\$190,205	\$163,110	\$259,999	36.7%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Sewer						
WW-Administrative Salary	\$17,143	\$26,160	\$39,035	\$78,253	199.1%	
WW-Customer Service Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WW Sampling Salary	\$660	\$4,000	\$114	\$4,000	0%	
WW-Operations Plant Salary	\$107,063	\$115,000	\$81,849	\$124,200	8%	
WW-Operations Coll. Salary	\$28,466	\$25,300	\$29,169	\$42,324	67.3%	
Total Sewer:	\$194,924	\$216,240	\$187,292	\$302,797	40%	
Capital Expenditures						
Water Connections - Salary	\$1,320	\$5,000	\$2,450	\$5,400	8%	
Total Capital Expenditures:	\$1,320	\$5,000	\$2,450	\$5,400	8%	
Total Salaries and Wages:	\$378,846	\$411,445	\$352,852	\$568,197	38.1%	
Personnel Benefits						
Water Utilities						
WA-Administrative Benefits	\$330	\$1,090	\$7,388	\$21,177	1,842.9%	
WA-Customer Services Benefits	\$11,134	\$14,715	\$9,476	\$17,364	18%	
WA-Operations Plant Benefits	\$31,956	\$38,150	\$18,567	\$41,202	8%	
WA-Operations T & D Benefits	\$33,595	\$32,700	\$22,051	\$35,316	8%	
Total Water Utilities:	\$77,015	\$86,655	\$57,482	\$115,059	32.8%	
Sewer						
WW-Administrative Benefits	\$3,409	\$11,990	\$15,029	\$32,949	174.8%	
WW-Customer Service Benefits	\$11,138	\$14,715	\$9,476	\$17,364	18%	
WW Sampling Benefits	\$338	\$2,500	\$38	\$2,500	0%	
WW-Operations Plant Benefits	\$61,194	\$71,300	\$29,933	\$77,004	8%	
WW-Operations Coll. Benefits	\$13,471	\$12,650	\$10,570	\$15,662	23.8%	
Total Sewer:	\$89,550	\$113,155	\$65,046	\$145,479	28.6%	
Capital Expenditures						
Water Connections - Benefits	\$590	\$2,500	\$1,104	\$2,700	8%	
Total Capital Expenditures:	\$590	\$2,500	\$1,104	\$2,700	8%	
Total Personnel Benefits:	\$167,156	\$202,310	\$123,632	\$263,238	30.1%	
Supplies for Consumption & Resale						
Water Utilities						
WA-Office Supplies And Postage	\$1,486	\$4,050	\$903	\$4,172	3%	
WA-Operating Supplies	\$32,173	\$35,000	\$26,292	\$36,050	3%	
WA-Chemicals Plant	\$11,089	\$10,300	\$12,213	\$10,609	3%	
WA-Small Tools/Minor Equipment		\$2,500	\$2,264	\$2,575	3%	
Total Water Utilities:	\$44,748	\$51,850	\$41,672	\$53,406	3%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Sewer						
WW-Office Supplies & Postage	\$1,567	\$4,300	\$1,261	\$4,429	3%	
WW Sampling Supplies		\$500		\$515	3%	
WW-Operating Supplies	\$2,289	\$10,000	\$12,940	\$10,300	3%	
WW-Maintenance Supplies	\$5,699	\$10,000	\$1,484	\$10,300	3%	
Total Sewer:	\$9,556	\$24,800	\$15,685	\$25,544	3%	
Total Supplies for Consumption & Resale:	\$54,304	\$76,650	\$57,357	\$78,950	3%	
Services and Pass-Through Payments						
Water Utilities						
General Admin Fee	\$69,836	\$95,459		\$93,676	-1.9%	
WA-Audit Fee	\$5,561	\$6,000		\$6,180	3%	
WA-Op. Permit(DOH)/Other Fees	\$8,405	\$5,150	\$7,259	\$5,305	3%	
WA-Dues & Membership/Filing Fees	\$143	\$2,000	\$1,076	\$2,060	3%	
WA-Admin Planning Water - Consulting	\$634	\$27,000	\$52,613	\$52,000	92.6%	
WA-Travel		\$2,000	\$1,450	\$2,060	3%	
WA-Training	\$1,925	\$2,000	\$4,874	\$2,060	3%	
WA-Computer Services/Repair	\$7,778	\$6,000	\$6,218	\$6,180	3%	
WA-EBPP Fees	\$3,311	\$3,000	\$2,372	\$3,090	3%	
WA-Services		\$4,900	\$4,690	\$4,900	0%	
WA-Telephone	\$1,554	\$2,000	\$1,364	\$2,060	3%	
WA-Telemetry/Meter Services	\$3,851	\$4,000	\$4,851	\$4,120	3%	
WA-Insurance	\$14,076	\$21,000	\$23,641	\$32,630	55.4%	
WA-Electricity	\$26,276	\$24,000	\$21,032	\$24,720	3%	
WA-Prof Services - General	\$17,177	\$82,770	\$3,779	\$85,253	3%	
WA-Taxes	\$42,150	\$40,016	\$33,611	\$41,216	3%	
WA-Repair-Contracted Labor	\$7,255	\$20,000	\$17,276	\$20,600	3%	
WA-Testing	\$5,647	\$5,000	\$4,979	\$5,150	3%	
WA-Eq Rental - Water	\$39,420	\$53,000	\$33,682	\$54,590	3%	
Total Water Utilities:	\$254,999	\$405,295	\$224,769	\$447,849	10.5%	
Sewer						
WW-General Admin Fee	\$80,802	\$106,256		\$105,721	-0.5%	
WW-Audit Fee	\$5,561	\$8,000		\$8,240	3%	
WW-Permit Fees/DOE	\$3,371	\$2,500	\$3,481	\$2,575	3%	
WW-Advertising	\$918				0%	
WW-Dues & Membership/filing Fees	\$973	\$1,000	\$668	\$1,030	3%	
WW-Admin Planning Sewer - Consulting	\$3,354	\$30,000	\$8,050	\$55,900	86.3%	
WW-Travel		\$1,500		\$1,545	3%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
WW-Training	\$977	\$3,000	\$1,706	\$3,090	3%	
WW-Computer Services/Repair	\$6,823	\$5,000	\$4,485	\$5,150	3%	
WW-EBPP Fees Sewer	\$3,311	\$3,000	\$2,372	\$3,090	3%	
Sewer Operations-Services		\$4,800	\$4,690	\$4,800	0%	
Sewer Telephone	\$4,519	\$4,600	\$3,756	\$4,738	3%	
Sewer Insurance	\$7,542	\$21,125	\$20,606	\$25,759	21.9%	
Sewer Taxes	\$27,115	\$41,458	\$23,477	\$41,458	0%	
WW Sampling Professional Services	\$1,869	\$7,000		\$7,210	3%	
WW Industrial Pretreatment Services		\$4,000		\$4,120	3%	
WW Sampling Equipment Rental	\$216		\$395		0%	
WW-Solids Hauling & Disposal	\$98,393	\$120,000	\$78,305	\$123,600	3%	
WW-Plant Services			\$3,593		0%	
Sewer Operations Testing	\$15,103	\$21,000	\$13,100	\$21,630	3%	
WW-Electricity	\$19,301	\$26,000	\$17,622	\$26,780	3%	
WW-Plant Water	\$19,141	\$21,000	\$17,060	\$21,630	3%	
WW-Repair (Contract Serv) T&D	\$12,829	\$120,000	\$123,518	\$123,600	3%	
Eq Rental - Sewer	\$39,865	\$45,000	\$44,982	\$46,350	3%	
WW-Coll Electricity	\$3,129	\$5,000	\$3,778	\$5,150	3%	
WW-Coll. Water	\$403	\$450	\$318	\$464	3%	
Total Sewer:	\$355,513	\$601,688	\$375,960	\$643,628	7%	
Capital Expenditures						
Eq Rental - Water Connections	\$432	\$2,000	\$769	\$2,060	3%	
Loop Rd Waterline-Cont. Labor				\$162,000	N/A	
Total Capital Expenditures:	\$432	\$2,000	\$769	\$164,060	8,103%	
Total Services and Pass-Through Payments:	\$610,944	\$1,008,983	\$601,498	\$1,255,538	24.4%	
Capital Outlays						
Capital Expenditures						
Water Plant Improvements-Contracted	\$736		\$61	\$100,000	N/A	
WA-Fixed Assets To Capitalize	\$100,202	\$282,000	\$1,156		-100%	
Total Capital Expenditures:	\$100,939	\$282,000	\$1,217	\$100,000	-64.5%	
Total Capital Outlays:	\$100,939	\$282,000	\$1,217	\$100,000	-64.5%	
Debt Service-Principal						
Debt Service						
WA-SMART Meter Lease-Principial	\$28,419	\$29,436	\$62,826	\$30,275	2.8%	
Base Res PWTF Loan Principial	\$23,273	\$23,273	\$23,273	\$23,273	0%	
Sewer Outfall - USDA RDA Principial	\$24,029	\$24,694	\$12,274	\$25,377	2.8%	
WWTP Design-DOE Principial		\$30,678	\$13,889	\$30,678	0%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Debt Service:	\$75,722	\$108,081	\$112,262	\$109,604	1.4%	
Total Debt Service-Principal:	\$75,722	\$108,081	\$112,262	\$109,604	1.4%	
Debt Service-Interest and Issuance Costs						
Debt Service						
WA-SMART Meter Lease-Interest	\$8,696	\$7,679	\$7,243	\$6,841	-10.9%	
Base Reservoir PWTF Loan Interest	\$698	\$582	\$582	\$465	-20%	
Sewer Outfall - USDA RDA Interest	\$8,641	\$7,976	\$4,061	\$7,293	-8.6%	
WWTP Design-DOE Interest		\$18,901	\$10,901	\$18,901	0%	
Total Debt Service:	\$18,035	\$35,139	\$22,787	\$33,500	-4.7%	
Total Debt Service-Interest and Issuance Costs:	\$18,035	\$35,139	\$22,787	\$33,500	-4.7%	
Total Expense Objects:	\$1,480,099	\$2,646,387	\$1,575,608	\$2,830,804	7%	

Other Wastewater Funds consist of:

Wastewater Short Lived Asset Reserve Fund - required as part of the city's USDA loan for the 2021 collection system project. Annual deposits of at least \$21,779 are required for the 40-year life of the loan. This fund operates like a line of credit for repairing and/or replacing major system assets with a life span of less than 15 years. No expenses are anticipated in 2023.

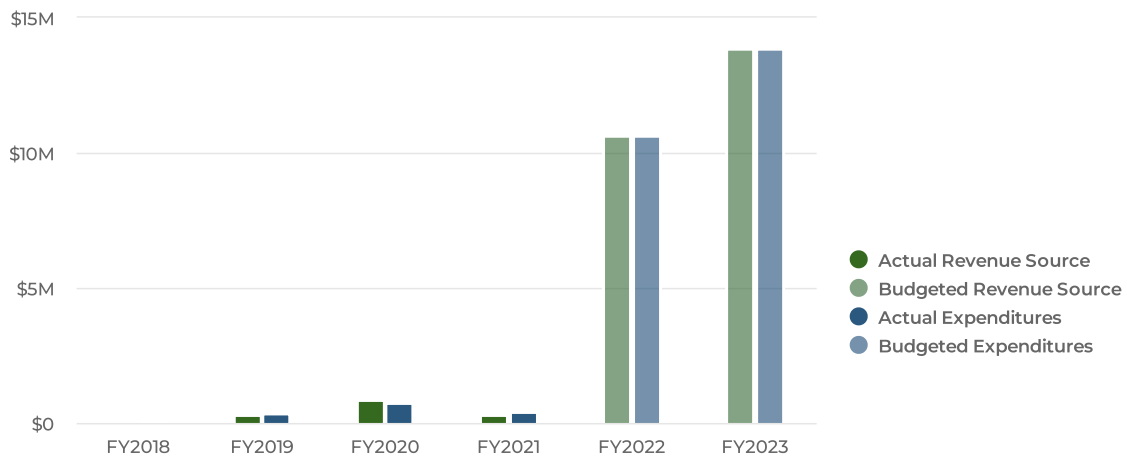
Wastewater Debt Reserve Fund - required as part of two USDA loans, one for the 2014 emergency sewer outfall and the second for the 2021 collection system project. The balance is equal to one annual loan installment. Prior written concurrence from USDA must be obtained before funds may be withdrawn from 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 Fund - for the planning, design and construction of upgrades to the wastewater system as identified in the wastewater system plan and required as part of the Administrative Order. Most of the revenues are grants or loans with some internal match funding (transfers from the Water/Sewer Fund). The revenues and expenditures are updated through a budget amendment when funding is received, project timelines determined and contracts secured.

Additional Wastewater Funds

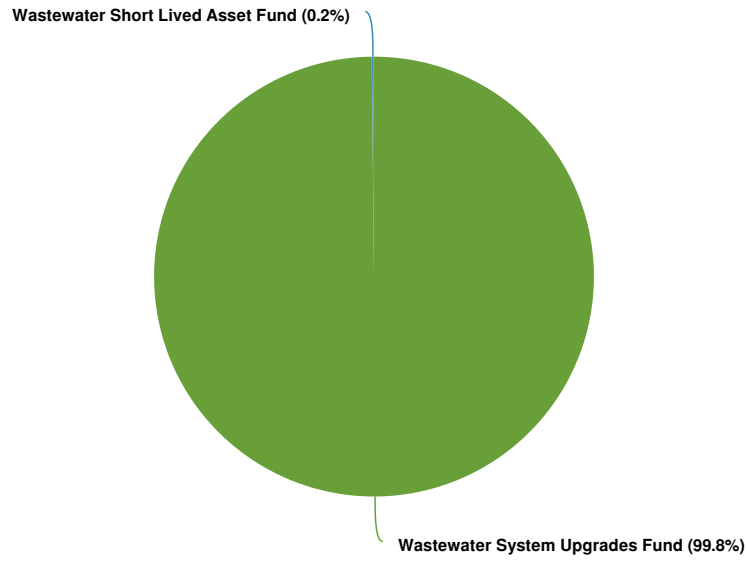
Summary

The City of Stevenson is projecting \$13.91M of revenue in FY2023, which represents a 30.1% increase over the prior year. Budgeted expenditures are projected to increase by 30.2% or \$3.22M to \$13.89M in FY2023.

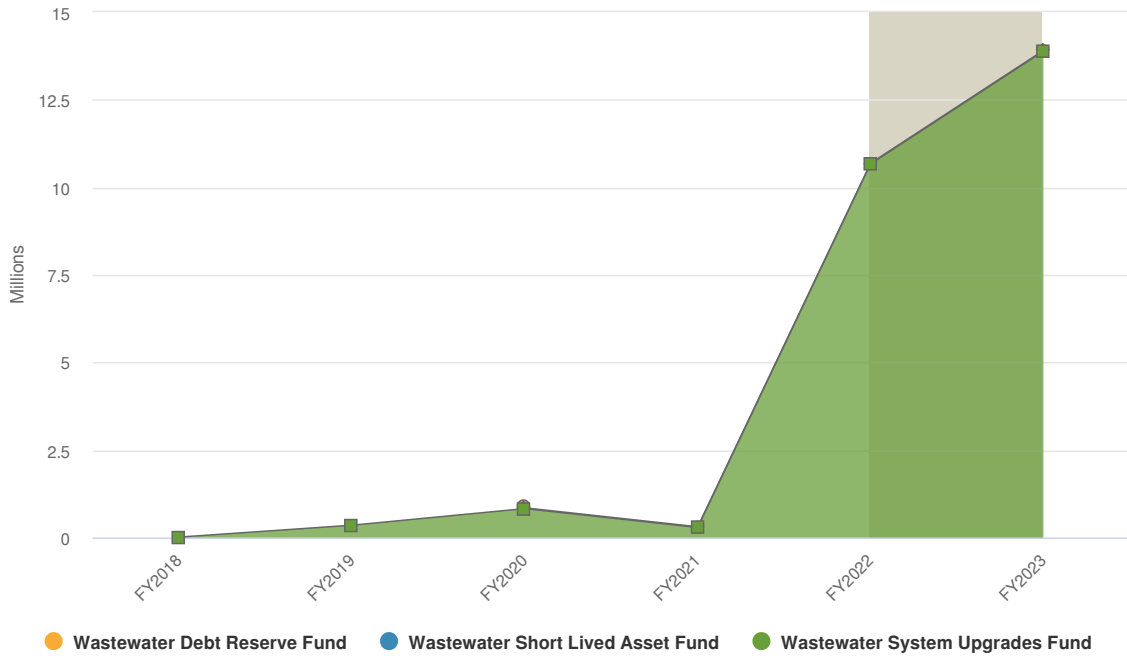


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



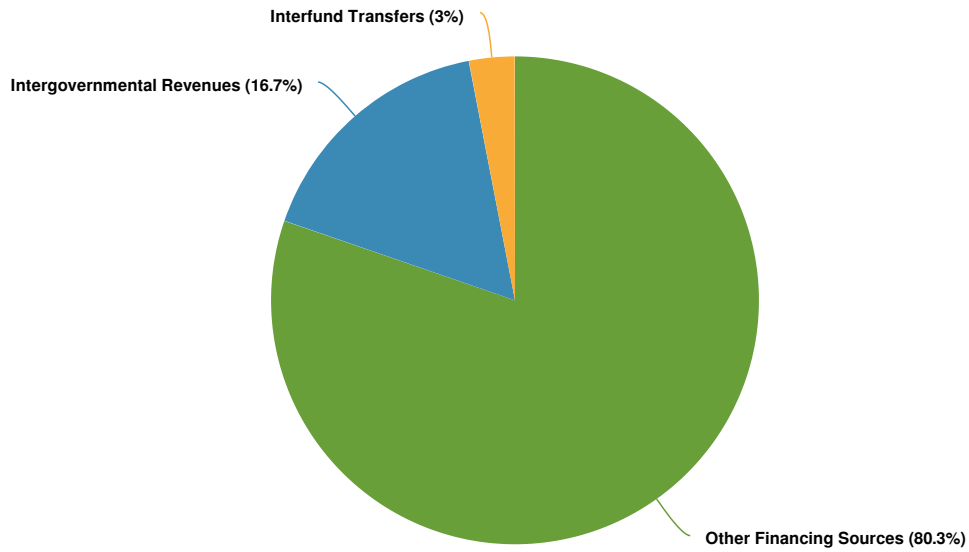
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes

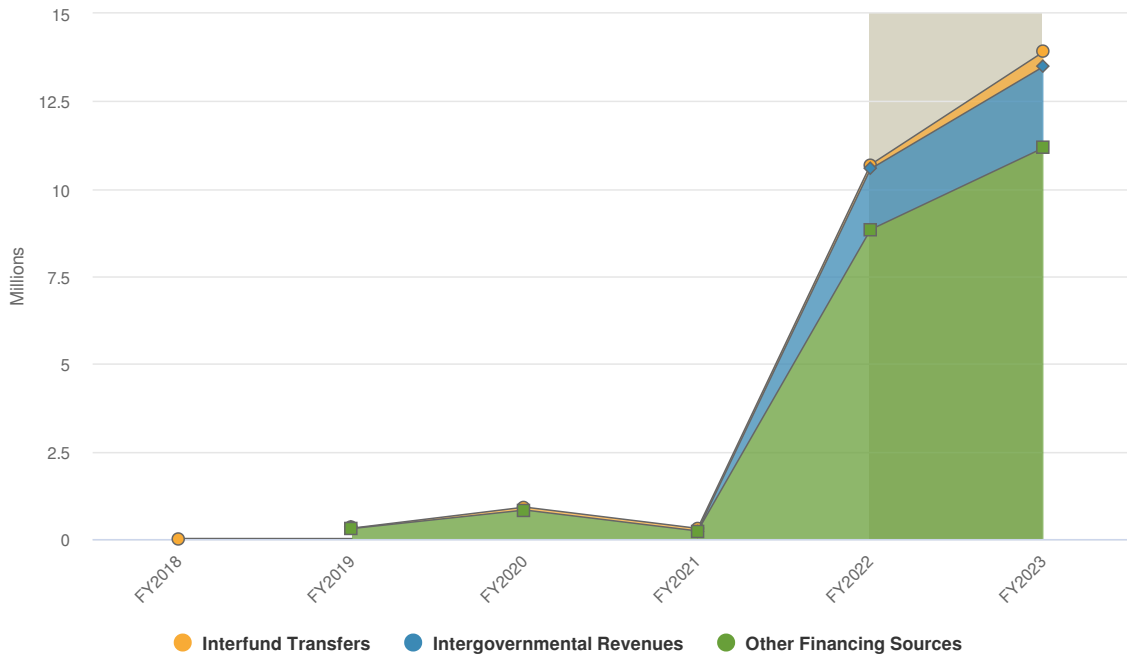
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Wastewater Short Lived Asset Fund	\$21,779	\$21,779		\$21,779	0%	
Wastewater System Upgrades Fund	\$286,202	\$10,667,070	\$2,886,837	\$13,886,930	30.2%	
Total:	\$307,981	\$10,688,849	\$2,886,837	\$13,908,709	30.1%	

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

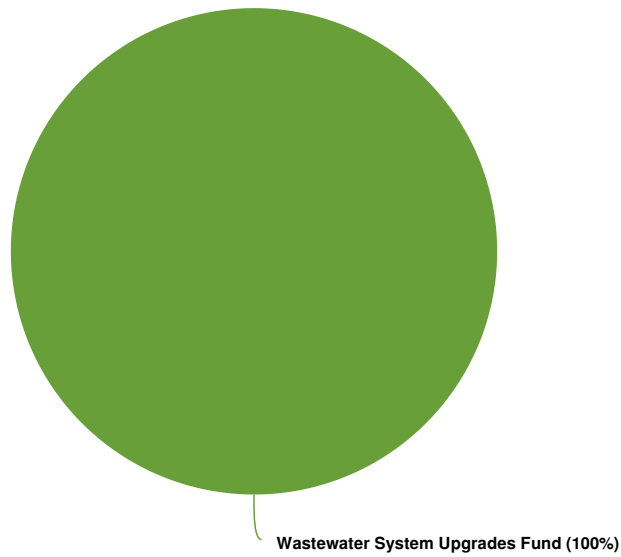


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Intergovernmental Revenues	\$5,400	\$1,733,656	\$479,589	\$2,320,344	33.8%	
Other Financing Sources	\$228,427	\$8,833,414	\$2,103,244	\$11,166,586	26.4%	
Interfund Transfers	\$74,154	\$121,779	\$304,004	\$421,779	246.3%	
Total Revenue Source:	\$307,981	\$10,688,849	\$2,886,837	\$13,908,709	30.1%	

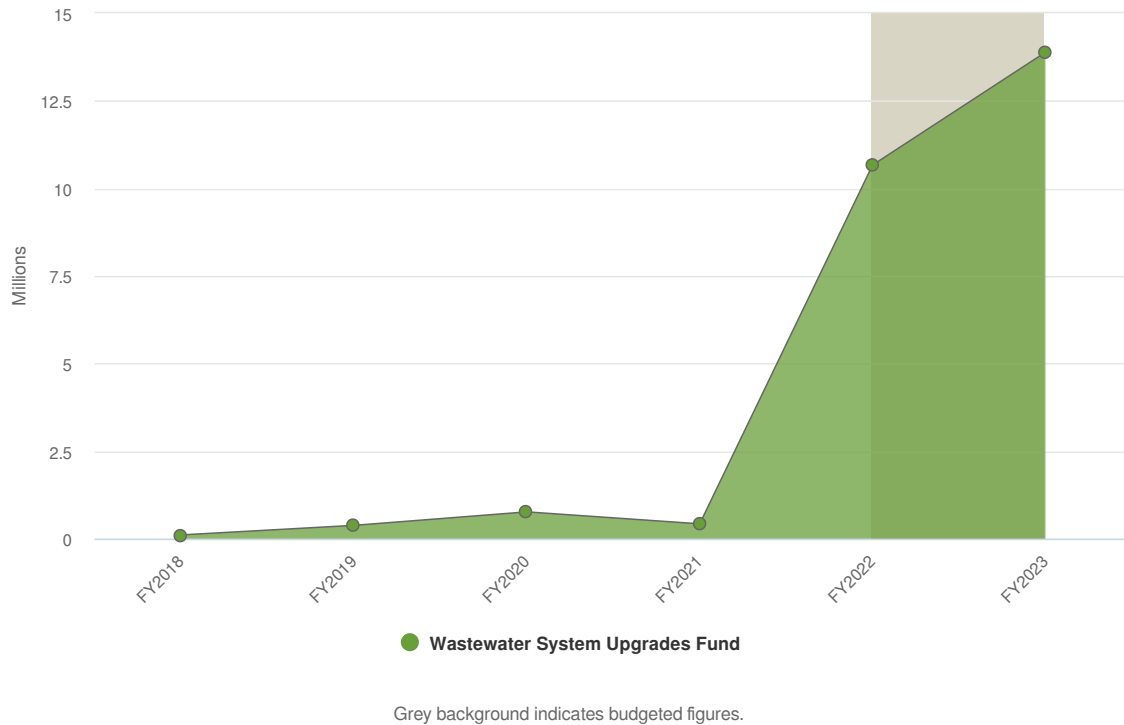
Expenditures by Fund

2023 Expenditures by Fund



Project costs for projects have increased due to inflation and a portion has been rolled from 2022 due to a more accurate schedule. Additional grant and loan funds will be applied for to cover the cost difference. Construction estimates for the remainder of the 2021 collection system project will be updated through a budget amendment upon contract award.

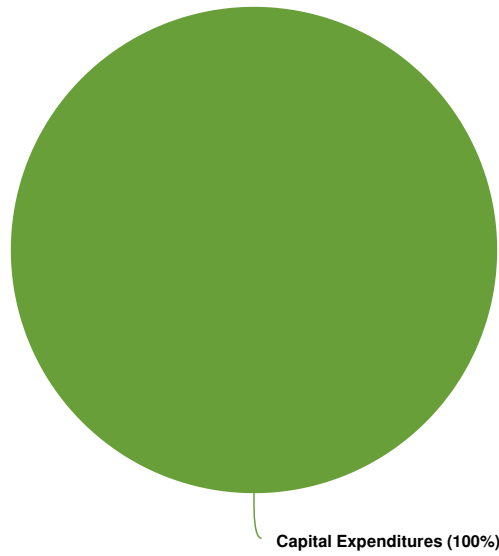
Budgeted and Historical 2023 Expenditures by Fund



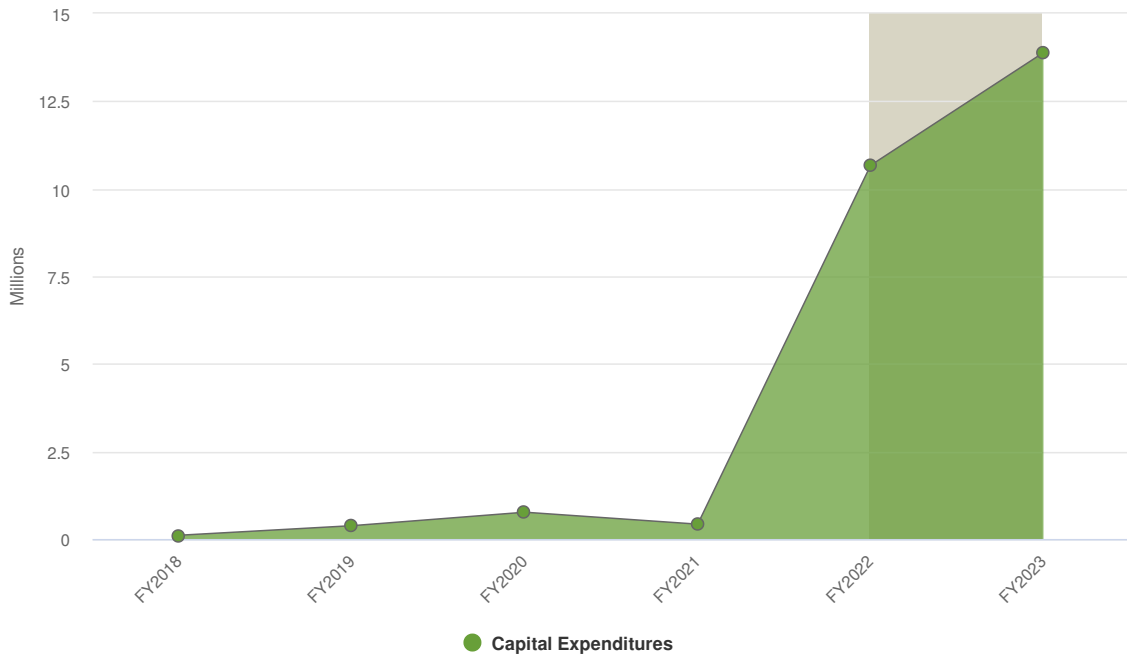
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Wastewater System Upgrades Fund	\$423,312	\$10,667,070	\$4,019,850	\$13,886,930	30.2%	
Total Wastewater System Upgrades Fund:	\$423,312	\$10,667,070	\$4,019,850	\$13,886,930	30.2%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

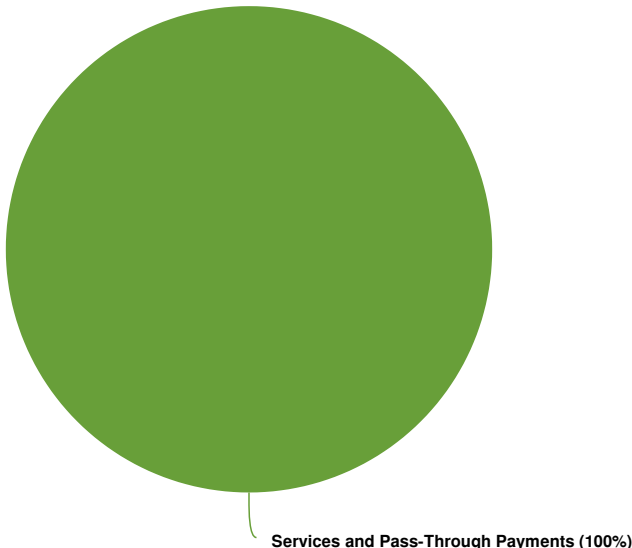


Grey background indicates budgeted figures.

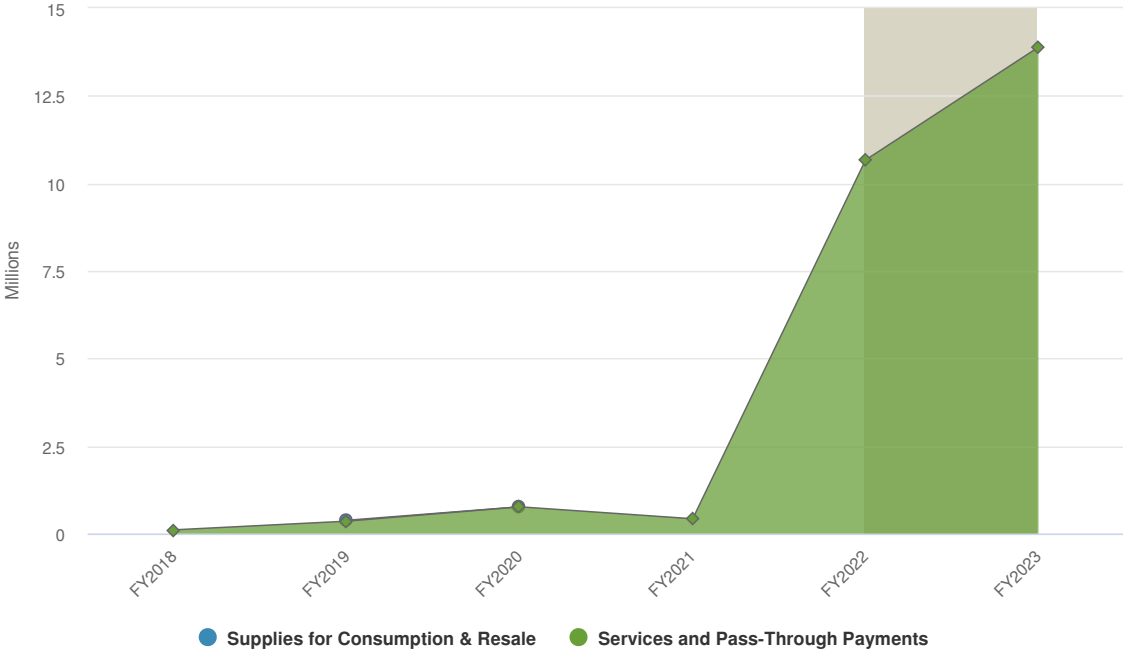
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Capital Expenditures	\$423,312	\$10,667,070	\$4,019,850	\$13,886,930	30.2%	
Total Expenditures:	\$423,312	\$10,667,070	\$4,019,850	\$13,886,930	30.2%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Supplies for Consumption & Resale			\$85,149		0%	
Services and Pass-Through Payments	\$423,312	\$10,667,070	\$3,934,701	\$13,886,930	30.2%	
Total Expense Objects:	\$423,312	\$10,667,070	\$4,019,850	\$13,886,930	30.2%	

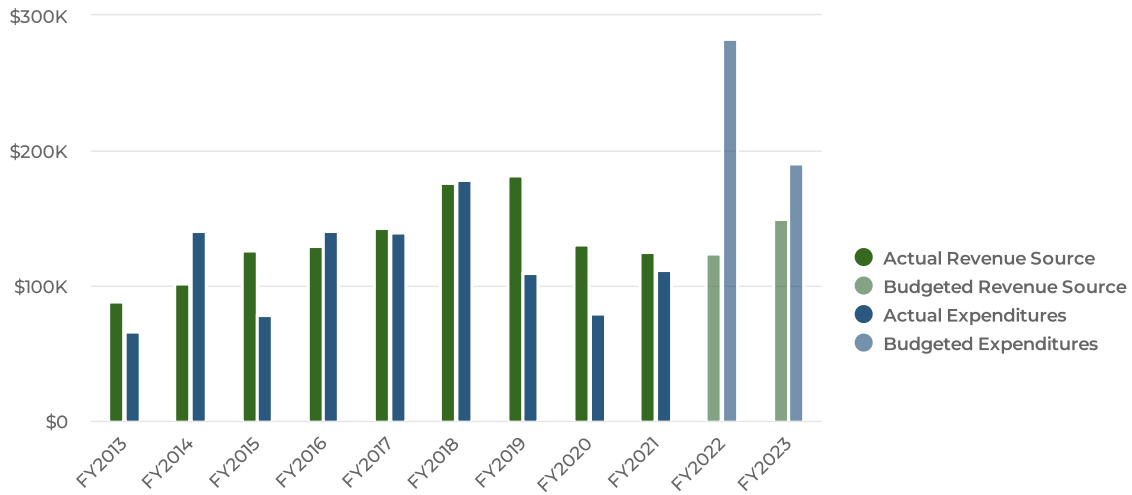
Equipment Service Fund

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.

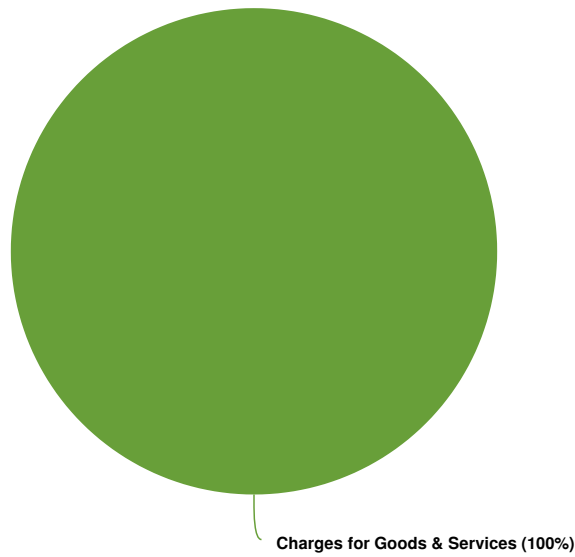
Summary

The City of Stevenson is projecting \$150K of revenue in FY2023, which represents a 20% increase over the prior year. Budgeted expenditures are projected to decrease by 32.4% or \$91.86K to \$191.54K in FY2023.

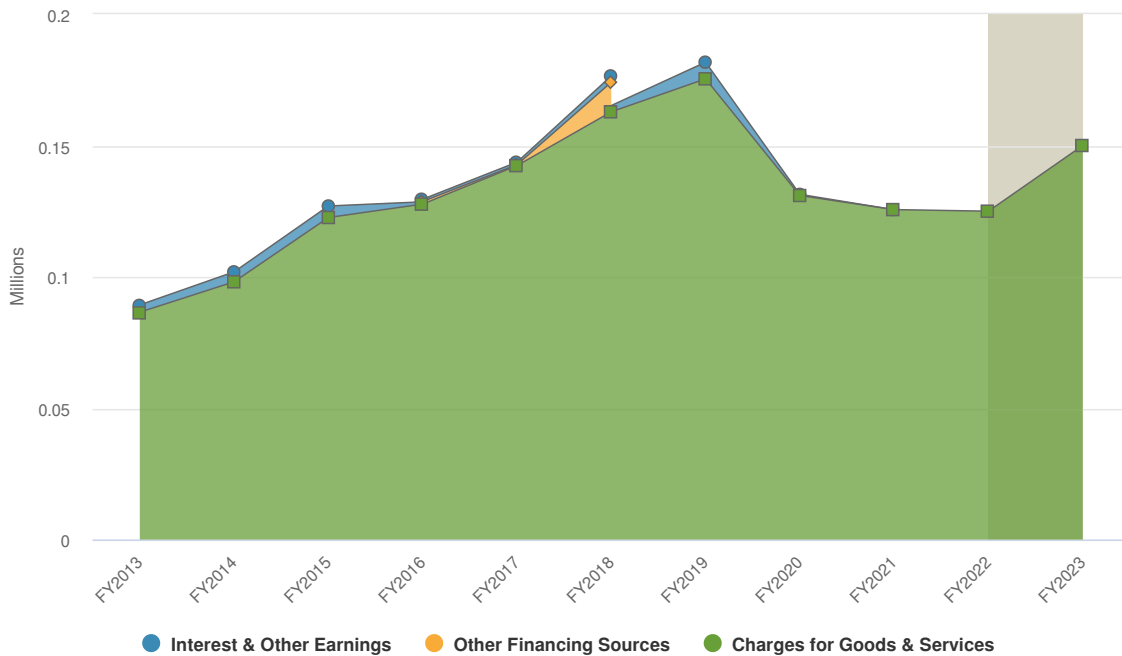


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



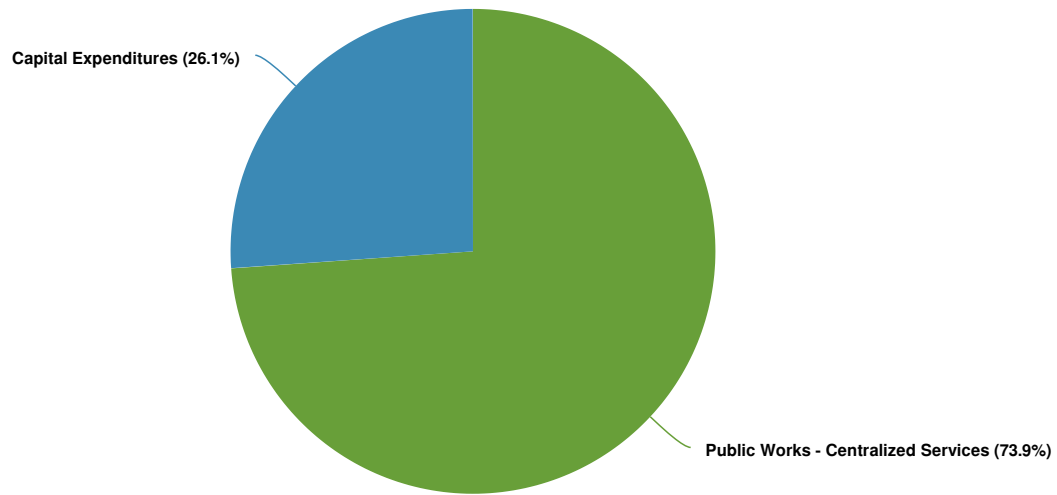
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						

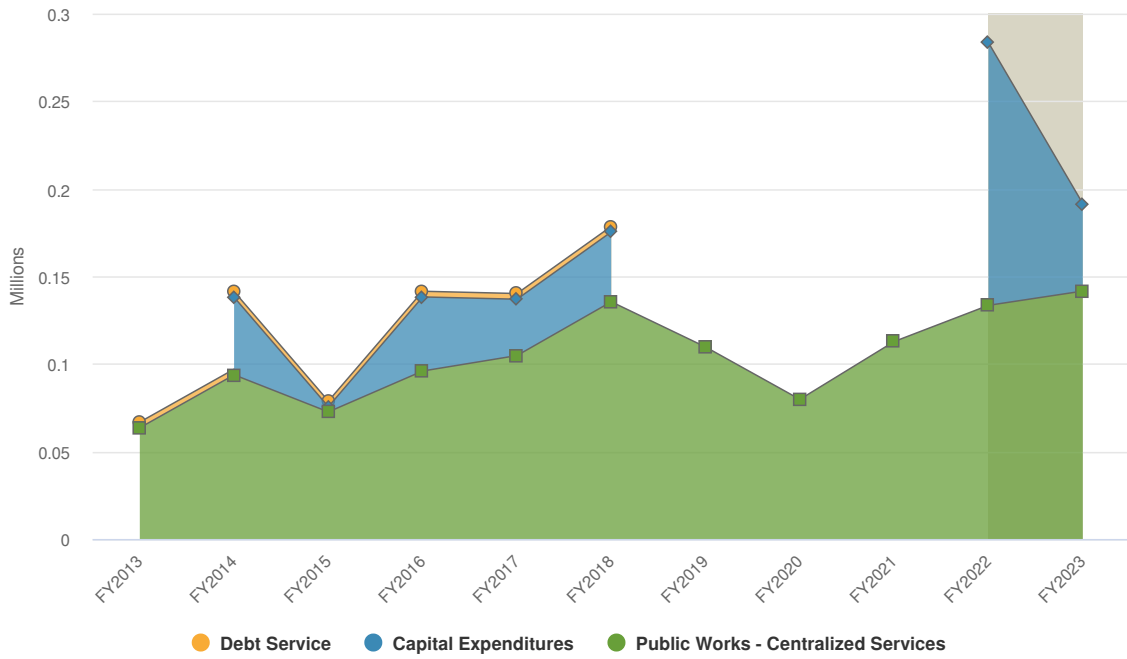
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Charges for Goods & Services	\$125,602	\$125,000	\$127,726	\$150,000	20%	
Interest & Other Earnings	-\$40		\$1,101		0%	
Other Financing Sources			\$13,853		0%	
Total Revenue Source:	\$125,562	\$125,000	\$142,679	\$150,000	20%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

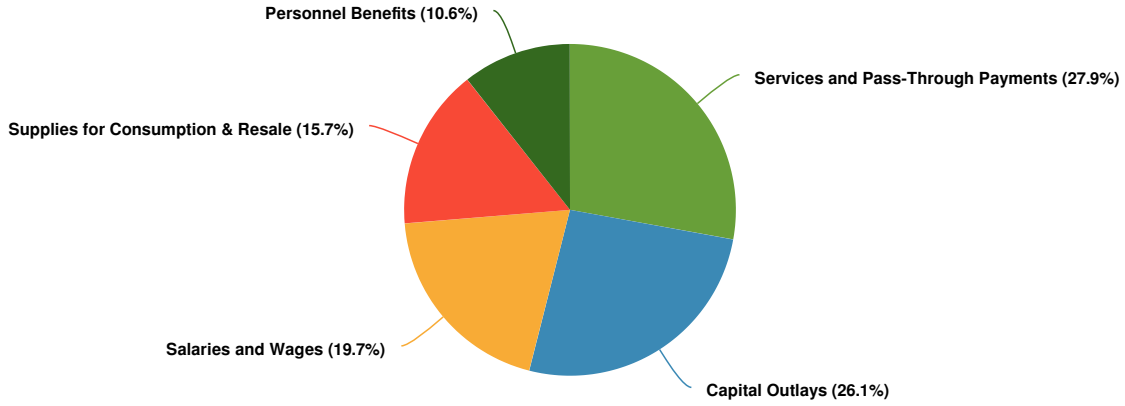


Grey background indicates budgeted figures.

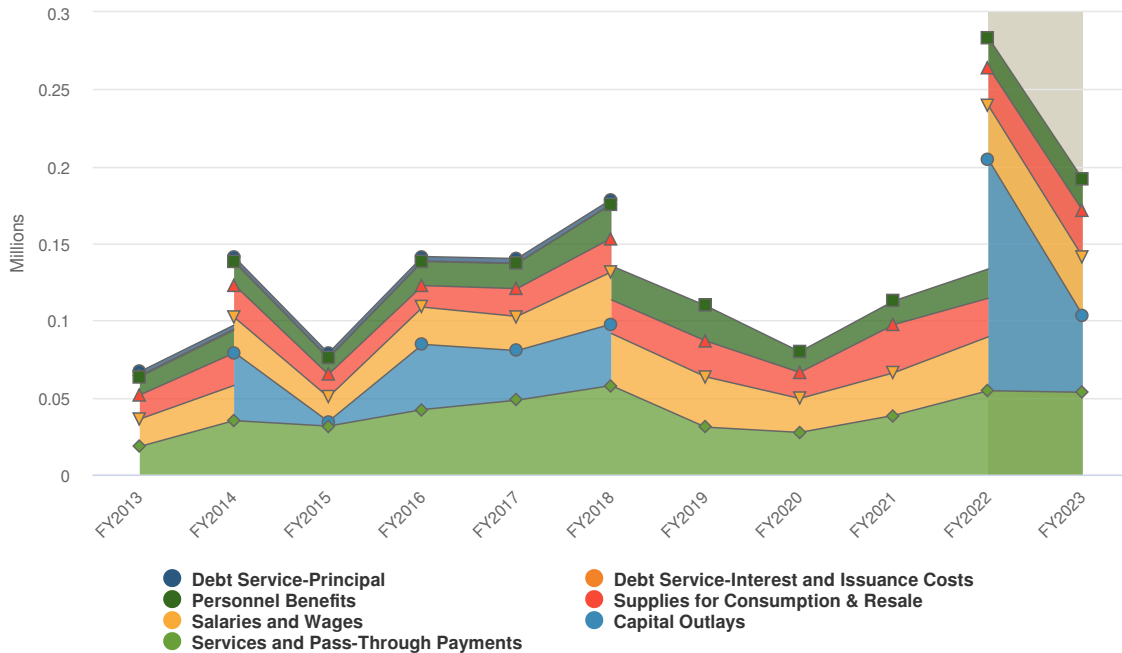
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Public Works - Centralized Services	\$112,743	\$133,408	\$97,581	\$141,544	6.1%	
Capital Expenditures		\$150,000	\$108,372	\$50,000	-66.7%	
Total Expenditures:	\$112,743	\$283,408	\$205,953	\$191,544	-32.4%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Wages	\$27,689	\$35,000	\$28,456	\$37,800	8%	
Personnel Benefits	\$15,409	\$19,000	\$12,024	\$20,360	7.2%	
Supplies for Consumption & Resale	\$31,222	\$25,000	\$30,546	\$30,000	20%	
Services and Pass-Through Payments	\$38,423	\$54,408	\$26,555	\$53,384	-1.9%	
Capital Outlays		\$150,000	\$108,372	\$50,000	-66.7%	
Total Expense Objects:	\$112,743	\$283,408	\$205,953	\$191,544	-32.4%	

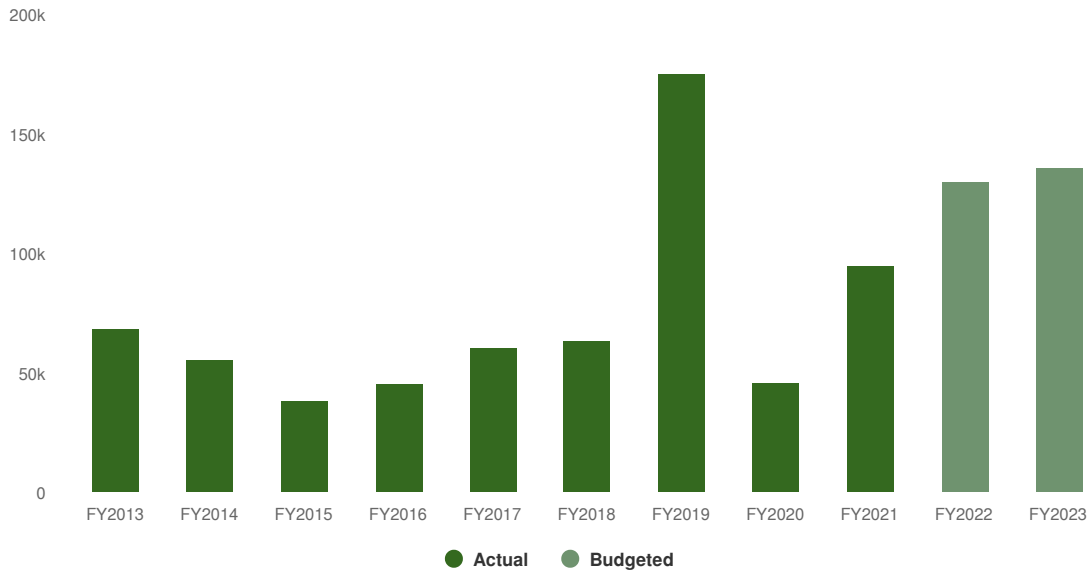
DEPARTMENTS

Fire Control

Expenditures Summary

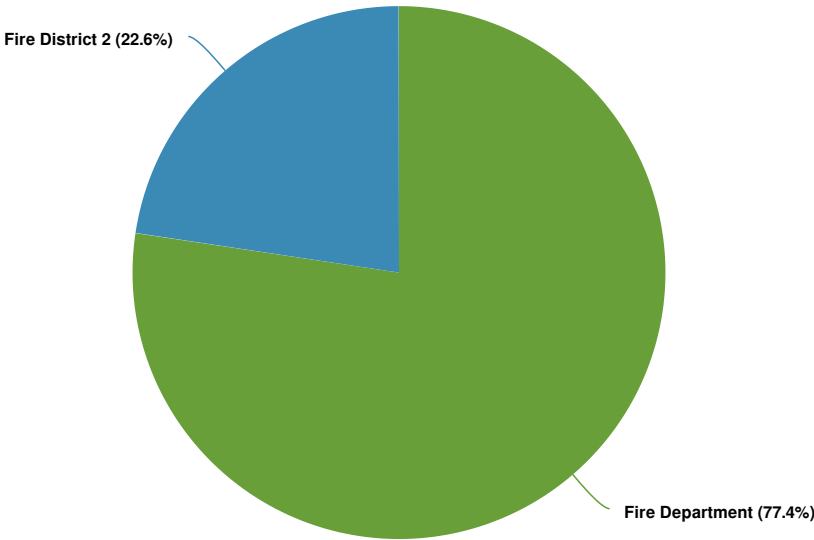
\$135,958 **\$5,763**
(4.43% vs. prior year)

Fire Control Proposed and Historical Budget vs. Actual

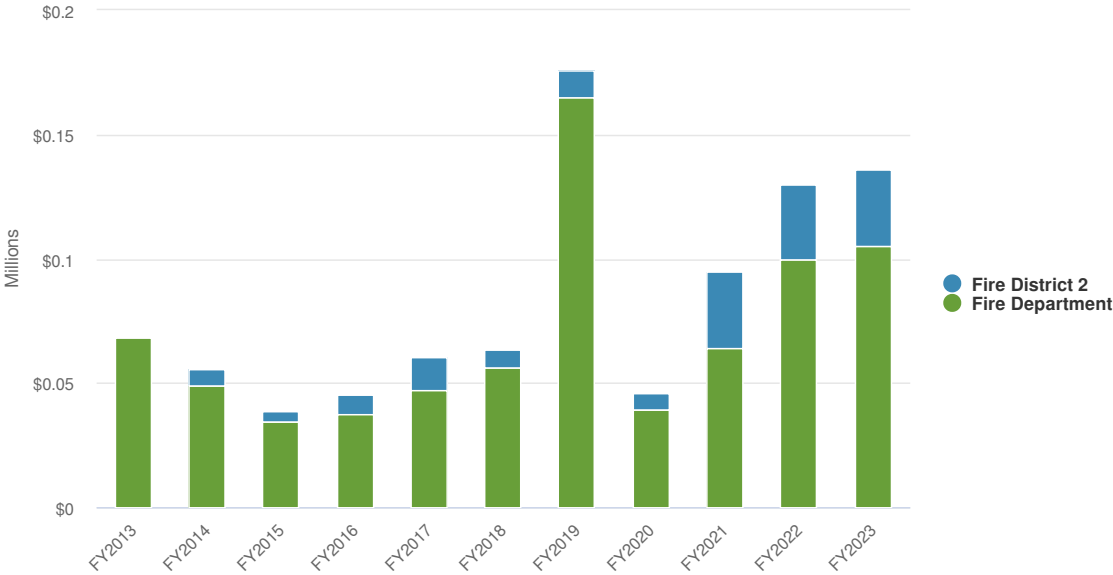


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

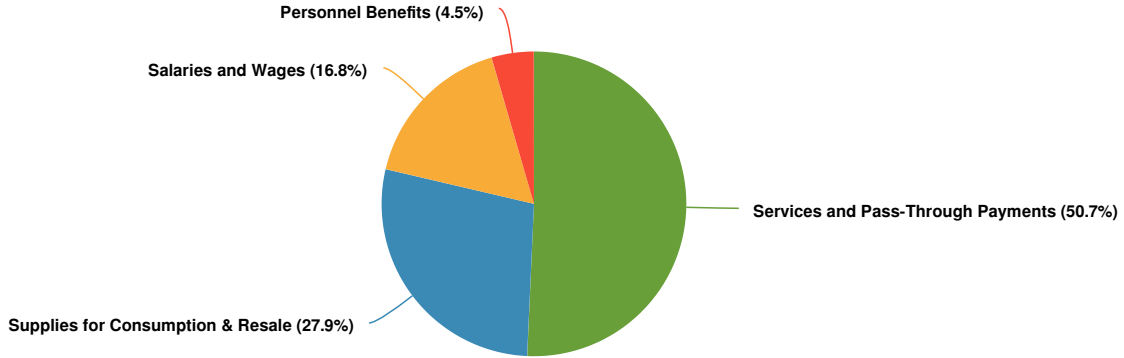


Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Fire Control						

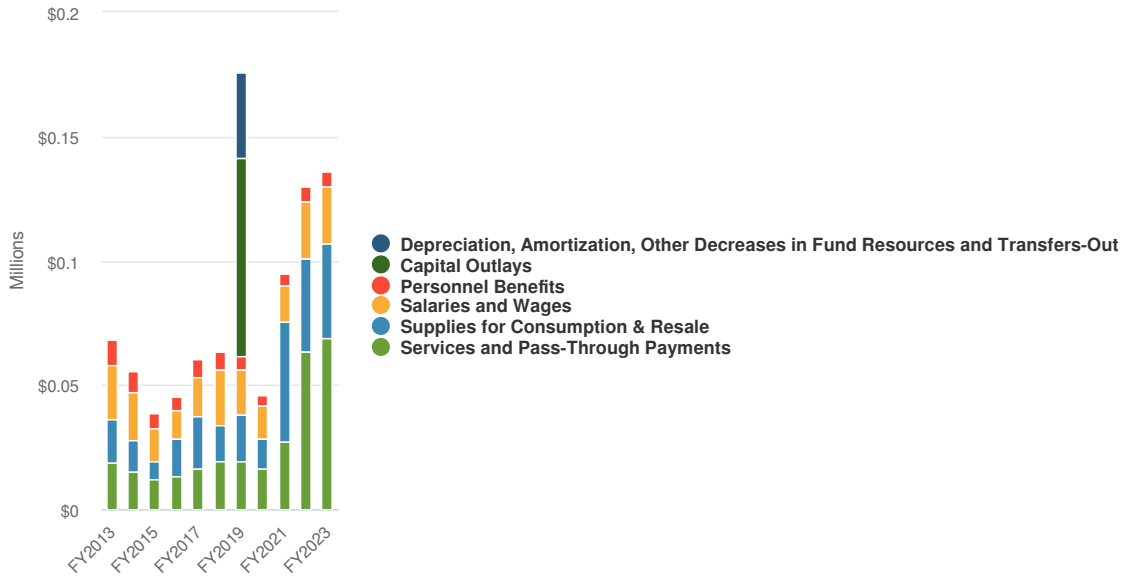
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Fire District 2						
Fire Supplies FD II	\$29,188	\$20,000	\$1,704	\$20,000	0%	
Fire Supplies FD II-COVID-19	\$52				N/A	
Fire Truck Fuel FDII	\$914	\$1,000	\$1,255	\$1,000	0%	
Fire Prevention Supplies FDII		\$500		\$500	0%	
Dues & Membership/Subscriptions FD II	\$203	\$250		\$250	0%	
Fire Training FD II	\$123	\$3,000		\$3,000	0%	
Fire Dist II-Fire Hall Repair			\$4,523		0%	
Fire Equipment Repair FDII	\$430	\$6,000	\$1,343	\$6,000	0%	
Total Fire District 2:	\$30,909	\$30,750	\$8,825	\$30,750	0%	
Fire Department						
Fire Chief/Administration - Salaries	\$1,537	\$1,900	\$1,000	\$1,900	0%	
Fire Contract Volunteer Reimb	\$8,666	\$16,000		\$16,000	0%	
Fire Support Salary	\$4,111	\$5,000	\$1,947	\$5,000	0%	
Fire Chief/Administration - Benefits	\$90	\$100	\$77	\$100	0%	
Firefighter Benefits	\$663	\$1,000		\$1,000	0%	
Firefighter Pension/Disability	\$2,160	\$2,500	\$2,160	\$2,500	0%	
Fire Support Benefits	\$1,774	\$2,500	\$681	\$2,500	0%	
Fire Supplies	\$17,984	\$15,000	\$3,079	\$15,000	0%	
Fire Supplies-COVID-19	\$52				N/A	
Fire Truck Fuel	\$530	\$1,000	\$341	\$1,000	0%	
Fire Prevention Supplies City		\$500		\$500	0%	
Fire-Contractual Services	\$1,523	\$20,000	\$3,270	\$20,000	0%	
Fire Telephone	\$1,429	\$1,400	\$1,310	\$1,400	0%	
Fire Truck Insurance	\$1,861	\$1,545	\$1,269	\$1,545	0%	
Fire Hydrant Repair/Supplies		\$1,000		\$1,000	0%	
Dues & Memb./Sub. City Fire	\$203	\$250	\$915	\$250	0%	
Fire Investigations		\$1,000		\$1,000	0%	
Eq Rental - Fire Support	\$1,191	\$5,500	\$672	\$2,500	-54.5%	
Travel - Fire Department		\$1,000		\$500	-50%	
Fire Department Training	\$123	\$3,000		\$3,000	0%	
Fire Hall Heat And Lights	\$3,062	\$3,000	\$3,065	\$3,000	0%	
Fire Hall Water-Sewer	\$3,467	\$5,250	\$2,966	\$5,513	5%	
Water on Demand For Hydrants	\$8,000	\$4,000		\$4,000	0%	
Fire Hall Repair	\$1,092	\$1,000		\$10,000	900%	
Fire Equipment Repair	\$4,399	\$6,000	\$4,520	\$6,000	0%	
Total Fire Department:	\$63,917	\$99,445	\$27,272	\$105,208	5.8%	
Total Fire Control:	\$94,826	\$130,195	\$36,097	\$135,958	4.4%	
Total Expenditures:	\$94,826	\$130,195	\$36,097	\$135,958	4.4%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Wages						

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Fire Chief/Administration - Salaries	\$1,537	\$1,900	\$1,000	\$1,900	0%	
Fire Contract Volunteer Reimb	\$8,666	\$16,000		\$16,000	0%	
Fire Support Salary	\$4,111	\$5,000	\$1,947	\$5,000	0%	
Total Salaries and Wages:	\$14,314	\$22,900	\$2,947	\$22,900	0%	
Personnel Benefits						
Fire Chief/Administration - Benefits	\$90	\$100	\$77	\$100	0%	
Firefighter Benefits	\$663	\$1,000		\$1,000	0%	
Firefighter Pension/Disability	\$2,160	\$2,500	\$2,160	\$2,500	0%	
Fire Support Benefits	\$1,774	\$2,500	\$681	\$2,500	0%	
Total Personnel Benefits:	\$4,687	\$6,100	\$2,918	\$6,100	0%	
Supplies for Consumption & Resale						
Fire Supplies FD II	\$29,188	\$20,000	\$1,704	\$20,000	0%	
Fire Supplies FD II-COVID-19	\$52				N/A	
Fire Truck Fuel FDII	\$914	\$1,000	\$1,255	\$1,000	0%	
Fire Prevention Supplies FDII		\$500		\$500	0%	
Fire Supplies	\$17,984	\$15,000	\$3,079	\$15,000	0%	
Fire Supplies-COVID-19	\$52				N/A	
Fire Truck Fuel	\$530	\$1,000	\$341	\$1,000	0%	
Fire Prevention Supplies City		\$500		\$500	0%	
Total Supplies for Consumption & Resale:	\$48,720	\$38,000	\$6,379	\$38,000	0%	
Services and Pass-Through Payments						
Dues & Membership/Subscriptions FD II	\$203	\$250		\$250	0%	
Fire Training FD II	\$123	\$3,000		\$3,000	0%	
Fire Dist II-Fire Hall Repair			\$4,523		0%	
Fire Equipment Repair FDII	\$430	\$6,000	\$1,343	\$6,000	0%	
Fire-Contractual Services	\$1,523	\$20,000	\$3,270	\$20,000	0%	
Fire Telephone	\$1,429	\$1,400	\$1,310	\$1,400	0%	
Fire Truck Insurance	\$1,861	\$1,545	\$1,269	\$1,545	0%	
Fire Hydrant Repair/Supplies		\$1,000		\$1,000	0%	
Dues & Memb./Sub. City Fire	\$203	\$250	\$915	\$250	0%	
Fire Investigations		\$1,000		\$1,000	0%	
Eq Rental - Fire Support	\$1,191	\$5,500	\$672	\$2,500	-54.5%	
Travel - Fire Department		\$1,000		\$500	-50%	
Fire Department Training	\$123	\$3,000		\$3,000	0%	
Fire Hall Heat And Lights	\$3,062	\$3,000	\$3,065	\$3,000	0%	
Fire Hall Water-Sewer	\$3,467	\$5,250	\$2,966	\$5,513	5%	
Water on Demand For Hydrants	\$8,000	\$4,000		\$4,000	0%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Fire Hall Repair	\$1,092	\$1,000		\$10,000	900%	
Fire Equipment Repair	\$4,399	\$6,000	\$4,520	\$6,000	0%	
Total Services and Pass-Through Payments:	\$27,107	\$63,195	\$23,853	\$68,958	9.1%	
Total Expense Objects:	\$94,826	\$130,195	\$36,097	\$135,958	4.4%	

Organizational Chart

Goal #1

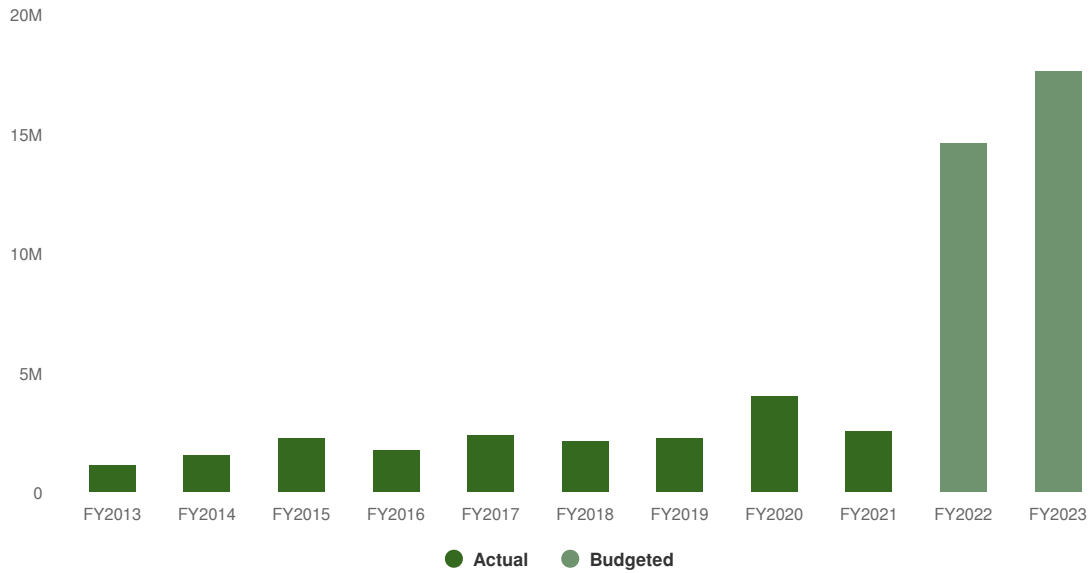
Goal #2

Public Works

Expenditures Summary

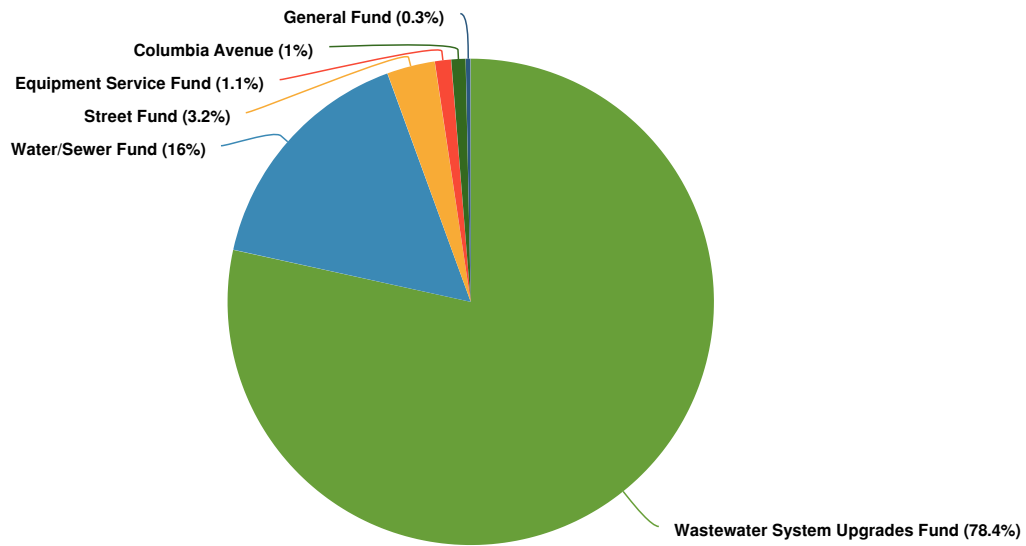
\$17,703,093 **\$3,030,213**
(20.65% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

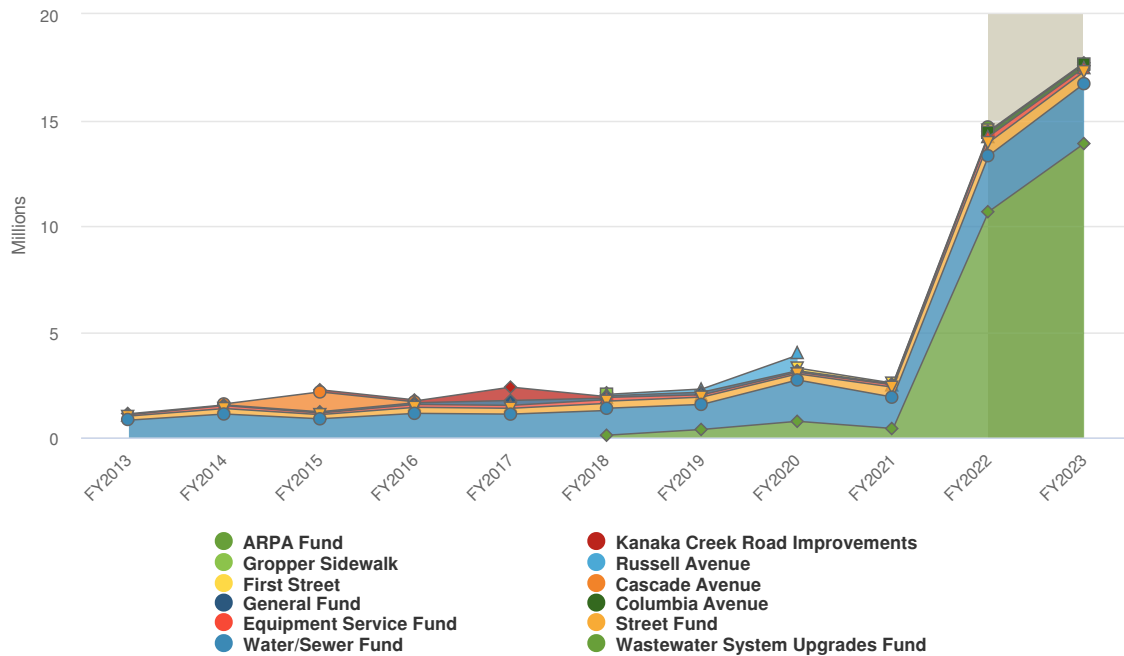


Expenditures by Fund

2023 Expenditures by Fund



Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Park Maintenance Salary	\$11,254	\$25,000	\$17,450	\$27,000	8%	
Park Maintenance Benefits	\$6,043	\$13,000	\$8,512	\$14,040	8%	
Parks Supplies	\$926	\$2,000	\$4,587	\$2,000	0%	
Community Pool Support	\$20,000				N/A	
Eq Rental - Parks	\$4,347	\$12,360	\$7,894	\$12,360	0%	
Parks Electricity	\$729	\$500	\$670	\$500	0%	
Parks Water	\$1,993	\$1,800	\$1,563	\$1,800	0%	
Parks - Contracted			\$975		0%	
Total General Fund:	\$45,294	\$54,660	\$41,651	\$57,700	5.6%	
ARPA Fund						
WW Equipment Purchase		\$150,000			-100%	
Total ARPA Fund:		\$150,000			-100%	
Street Fund						
Road Maintenance - Salaries	\$99,175	\$79,570	\$99,212	\$133,441	67.7%	
Storm Drain Maint - Salaries	\$14,468	\$12,000	\$7,136	\$12,000	0%	
Snow Removal - Salary	\$12,247	\$19,620	\$7,220	\$19,620	0%	
General Administration Salaries	\$4,532	\$2,180	\$27,461	\$52,180	2,293.6%	
General Services Salaries	\$3,078	\$5,450	\$2,733	\$5,450	0%	
Russell Avenue (Restor/Rehab) - Sal	\$146				0%	
Road Maintenance - Benefits	\$50,607	\$38,150	\$48,842	\$64,595	69.3%	
Storm Drain Maint - Benefits	\$7,170	\$7,000	\$2,619	\$7,000	0%	
Snow Removal - Benefits	\$5,528	\$8,720	\$2,436	\$8,720	0%	
General Administration Benefits	\$902	\$818	\$11,641	\$20,818	2,446.5%	
General Services Benefits	\$753	\$1,635	\$640	\$1,635	0%	
Russell Avenue (Restor/Rehab) - Ben	\$58				0%	
Supplies	\$6,849	\$15,000	\$45,186	\$15,000	0%	
Storm Drain Maint - Supplies	\$96	\$2,000	\$2,040	\$2,000	0%	
Traffic Devices	\$11,456	\$12,000	\$11,080	\$12,000	0%	
Snow Removal - Supplies	\$393	\$1,000		\$1,000	0%	
General Admin Fees	\$37,709	\$54,290		\$54,056	-0.4%	
Street Services		\$4,400	\$4,020	\$4,400	0%	
Telephone	\$141	\$200	\$73	\$200	0%	
Eq Rental - Road Maintenance	\$30,868	\$25,000	\$36,180	\$25,000	0%	
Contracted Labor	\$8,793	\$65,000	\$21,772	\$20,000	-69.2%	
Eq Rental - Storm Drain Maint	\$3,577	\$3,000	\$1,915	\$3,000	0%	
Dewatering Electricity Chesser	\$1,513	\$1,300	\$1,215	\$1,300	0%	
Storm Drain Maint - Contrlabor	\$182	\$700		\$700	0%	
Electricity - Street Lights	\$15,836	\$16,000	\$14,725	\$16,000	0%	
Street Water	\$3,166	\$3,000	\$1,917	\$3,000	0%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Repair/maintenance - ST Lights	\$976	\$3,000	\$604	\$3,000	0%	
Road Striping	\$6,109	\$6,000	\$6,321	\$6,000	0%	
Snow Removal-Services			\$1,310		0%	
Eq Rental - Snow Removal	\$3,848	\$4,000	\$2,516	\$4,000	0%	
Litter Clean-Up	\$2,801	\$3,500	\$3,012	\$3,500	0%	
Computer Services	\$337	\$600	\$612	\$600	0%	
Contracted Servcies	\$31,465	\$25,000	\$26,174	\$25,000	0%	
Audit Fee	\$4,171	\$3,000		\$3,000	0%	
Travel - Streets		\$500		\$500	0%	
Insurance	\$6,421	\$7,150	\$6,665	\$10,900	52.4%	
Training - Streets	\$430	\$500	\$299	\$500	0%	
Misc/Recording Fees/Dues	\$832	\$1,000	\$2,349	\$1,000	0%	
#14 ST Planning Professional Services	\$34,763		\$3,950	\$25,000	N/A	
Eq Rental - Restor/Rehab (Russell Ave)	\$33				0%	
Rock Creek Stormwater and Outfall	\$50,098	\$134,000	\$110,301		-100%	
Loop Rd Stormwater		\$55,072	\$48,130		-100%	
Kanaka Bridge Rebuild	\$9,040				0%	
Total Street Fund:	\$470,567	\$621,355	\$562,307	\$566,115	-8.9%	
First Street						
First St-Engineering Svc	\$34,436	\$50,000	\$27,239		-100%	
Total First Street:	\$34,436	\$50,000	\$27,239		-100%	
Columbia Avenue						
Columbia Ave-Consultant Services		\$200,000	\$34,816	\$170,000	-15%	
Total Columbia Avenue:		\$200,000	\$34,816	\$170,000	-15%	
Water/Sewer Fund						
Transfer Out to 410 WW Sys. Upgrades	\$52,375	\$500,000	\$304,004	\$400,000	-20%	
Transfer Out To 406 WW Short Lived Assets	\$21,779	\$21,779		\$21,779	0%	
WA-Administrative Salary	\$1,629	\$2,725	\$16,171	\$52,943	1,842.9%	
WA-Customer Services Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WA-Operations Plant Salary	\$68,991	\$76,300	\$49,739	\$82,404	8%	
WA-Operations T & D Salary	\$70,390	\$65,400	\$60,074	\$70,632	8%	
WW-Administrative Salary	\$17,143	\$26,160	\$39,035	\$78,253	199.1%	
WW-Customer Service Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WW-Operations Coll. Salary	\$28,466	\$25,300	\$29,169	\$42,324	67.3%	
WW-Operations Plant Salary	\$107,063	\$115,000	\$81,849	\$124,200	8%	
WW Sampling Salary	\$660	\$4,000	\$114	\$4,000	0%	
Water Connections - Salary	\$1,320	\$5,000	\$2,450	\$5,400	8%	

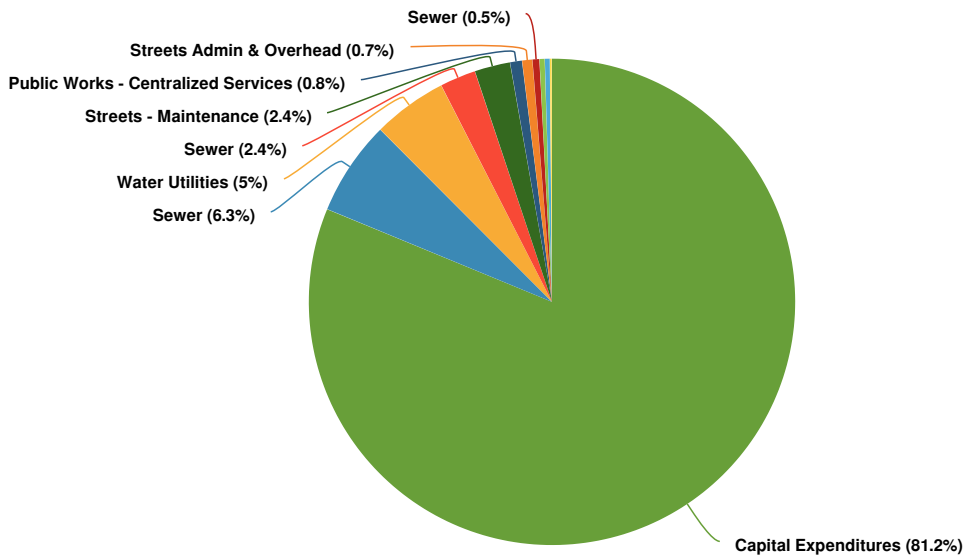
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
WA-Administrative Benefits	\$330	\$1,090	\$7,388	\$21,177	1,842.9%	
WA-Customer Services Benefits	\$11,134	\$14,715	\$9,476	\$17,364	18%	
WA-Operations Plant Benefits	\$31,956	\$38,150	\$18,567	\$41,202	8%	
WA-Operations T & D Benefits	\$33,595	\$32,700	\$22,051	\$35,316	8%	
WW-Administrative Benefits	\$3,409	\$11,990	\$15,029	\$32,949	174.8%	
WW-Customer Service Benefits	\$11,138	\$14,715	\$9,476	\$17,364	18%	
WW-Operations Coll. Benefits	\$13,471	\$12,650	\$10,570	\$15,662	23.8%	
WW-Operations Plant Benefits	\$61,194	\$71,300	\$29,933	\$77,004	8%	
WW Sampling Benefits	\$338	\$2,500	\$38	\$2,500	0%	
Water Connections - Benefits	\$590	\$2,500	\$1,104	\$2,700	8%	
WA-Small Tools/Minor Equipment		\$2,500	\$2,264	\$2,575	3%	
WA-Office Supplies And Postage	\$1,486	\$4,050	\$903	\$4,172	3%	
WA-Operating Supplies	\$32,173	\$35,000	\$26,292	\$36,050	3%	
WA-Chemicals Plant	\$11,089	\$10,300	\$12,213	\$10,609	3%	
WW-Maintenance Supplies	\$5,699	\$10,000	\$1,484	\$10,300	3%	
WW-Office Supplies & Postage	\$1,567	\$4,300	\$1,261	\$4,429	3%	
WW-Operating Supplies	\$2,289	\$10,000	\$12,940	\$10,300	3%	
WW Sampling Supplies		\$500		\$515	3%	
General Admin Fee	\$69,836	\$95,459		\$93,676	-1.9%	
WA-Audit Fee	\$5,561	\$6,000		\$6,180	3%	
WA-Op. Permit(DOH)/Other Fees	\$8,405	\$5,150	\$7,259	\$5,305	3%	
WA-Dues & Membership/Filing Fees	\$143	\$2,000	\$1,076	\$2,060	3%	
WA-Admin Planning Water - Consulting	\$634	\$27,000	\$52,613	\$52,000	92.6%	
WA-Travel		\$2,000	\$1,450	\$2,060	3%	
WA-Training	\$1,925	\$2,000	\$4,874	\$2,060	3%	
WA-Repair-Contracted Labor	\$7,255	\$20,000	\$17,276	\$20,600	3%	
WA-Computer Services/Repair	\$7,778	\$6,000	\$6,218	\$6,180	3%	
WA-EBPP Fees	\$3,311	\$3,000	\$2,372	\$3,090	3%	
WA-Testing	\$5,647	\$5,000	\$4,979	\$5,150	3%	
WA-Services		\$4,900	\$4,690	\$4,900	0%	
WA-Telephone	\$1,554	\$2,000	\$1,364	\$2,060	3%	
WA-Telemetry/Meter Services	\$3,851	\$4,000	\$4,851	\$4,120	3%	
WA-Eq Rental - Water	\$39,420	\$53,000	\$33,682	\$54,590	3%	
WA-Insurance	\$14,076	\$21,000	\$23,641	\$32,630	55.4%	
WA-Electricity	\$26,276	\$24,000	\$21,032	\$24,720	3%	
WA-Prof Services - General	\$17,177	\$82,770	\$3,779	\$85,253	3%	
WA-Taxes	\$42,150	\$40,016	\$33,611	\$41,216	3%	
WW-General Admin Fee	\$80,802	\$106,256		\$105,721	-0.5%	
WW-Audit Fee	\$5,561	\$8,000		\$8,240	3%	
WW-Permit Fees/DOE	\$3,371	\$2,500	\$3,481	\$2,575	3%	
WW-Advertising	\$918				0%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
WW-Dues & Membership/filing Fees	\$973	\$1,000	\$668	\$1,030	3%	
WW-Admin Planning Sewer - Consulting	\$3,354	\$30,000	\$8,050	\$55,900	86.3%	
WW-Travel		\$1,500		\$1,545	3%	
WW-Training	\$977	\$3,000	\$1,706	\$3,090	3%	
WW-Repair (Contract Serv) T&D	\$12,829	\$120,000	\$123,518	\$123,600	3%	
WW-Solids Hauling & Disposal	\$98,393	\$120,000	\$78,305	\$123,600	3%	
WW-Plant Services			\$3,593		0%	
WW-Computer Services/Repair	\$6,823	\$5,000	\$4,485	\$5,150	3%	
WW-EBPP Fees Sewer	\$3,311	\$3,000	\$2,372	\$3,090	3%	
Sewer Operations Testing	\$15,103	\$21,000	\$13,100	\$21,630	3%	
Sewer Operations-Services		\$4,800	\$4,690	\$4,800	0%	
Sewer Telephone	\$4,519	\$4,600	\$3,756	\$4,738	3%	
Eq Rental - Sewer	\$39,865	\$45,000	\$44,982	\$46,350	3%	
Sewer Insurance	\$7,542	\$21,125	\$20,606	\$25,759	21.9%	
WW-Coll Electricity	\$3,129	\$5,000	\$3,778	\$5,150	3%	
WW-Coll. Water	\$403	\$450	\$318	\$464	3%	
WW-Electricity	\$19,301	\$26,000	\$17,622	\$26,780	3%	
WW-Plant Water	\$19,141	\$21,000	\$17,060	\$21,630	3%	
WW Sampling Professional Services	\$1,869	\$7,000		\$7,210	3%	
WW Industrial Pretreatment Services		\$4,000		\$4,120	3%	
WW Sampling Equipment Rental	\$216		\$395		0%	
Sewer Taxes	\$27,115	\$41,458	\$23,477	\$41,458	0%	
Eq Rental - Water Connections	\$432	\$2,000	\$769	\$2,060	3%	
Loop Rd Waterline-Cont. Labor				\$162,000	N/A	
Water Plant Improvements-Contracted	\$736		\$61	\$100,000	N/A	
WA-Fixed Assets To Capitalize	\$100,202	\$282,000	\$1,156		-100%	
WA-SMART Meter Lease-Principal	\$28,419	\$29,436	\$62,826	\$30,275	2.8%	
Base Res PWTF Loan Principal	\$23,273	\$23,273	\$23,273	\$23,273	0%	
Sewer Outfall - USDA RDA Principal	\$24,029	\$24,694	\$12,274	\$25,377	2.8%	
WWTP Design-DOE Principal		\$30,678	\$13,889	\$30,678	0%	
WA-SMART Meter Lease-Interest	\$8,696	\$7,679	\$7,243	\$6,841	-10.9%	
Base Reservoir PWTF Loan Interest	\$698	\$582	\$582	\$465	-20%	
Sewer Outfall - USDA RDA Interest	\$8,641	\$7,976	\$4,061	\$7,293	-8.6%	
WWTP Design-DOE Interest		\$18,901	\$10,901	\$18,901	0%	
Total Water/Sewer Fund:	\$1,480,099	\$2,646,387	\$1,575,608	\$2,830,804	7%	
Wastewater System Upgrades Fund						
WWTP-Equipment			\$85,149		0%	

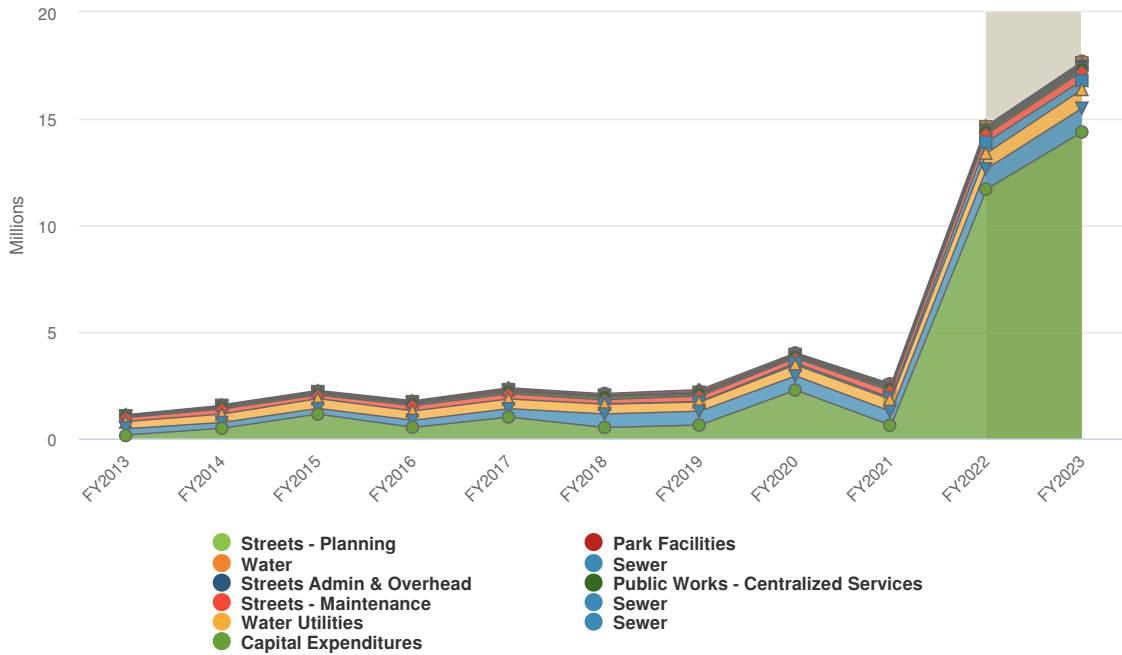
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
DOE Design-Consultant Svs	\$176,226				N/A	
Coll. Sys. Upgrades Consultant Svs	\$107,622	\$455,070	\$194,636	\$155,016	-65.9%	
Coll. Sys. Upgrades Construction Svs	\$53,358	\$1,712,000	\$1,461,627	\$2,731,914	59.6%	
Collection Sys. Upgrades-PUD	\$8,904		\$14,713		0%	
WWTP-Consultant Services	\$36,115		\$310,595		0%	
WWTP-Construction Services		\$8,500,000	\$1,558,309	\$11,000,000	29.4%	
WWTP Upgrades-PUD	\$39,638		\$3,664		0%	
Main D Extension-Construction Services			\$381,217		0%	
WW Upgrades-Permitting	\$1,450		\$9,941		0%	
Total Wastewater System Upgrades Fund:	\$423,312	\$10,667,070	\$4,019,850	\$13,886,930	30.2%	
Equipment Service Fund						
Maintenance Salary	\$27,689	\$35,000	\$28,456	\$37,800	8%	
Maintenance Benefits	\$13,640	\$17,000	\$11,041	\$18,360	8%	
Medical Physicals-Required	\$1,770	\$2,000	\$983	\$2,000	0%	
Tires	\$6,448	\$2,000		\$2,000	0%	
Gas and Oil	\$20,470	\$20,000	\$23,080	\$25,000	25%	
Supplies	\$4,304	\$3,000	\$7,466	\$3,000	0%	
General Gov. Admin	\$9,832	\$14,158		\$13,134	-7.2%	
Insurance	\$10,055	\$10,000	\$5,459	\$10,000	0%	
Heat & Lights	\$3,387	\$3,000	\$3,067	\$3,000	0%	
Repairs/Supplies Contracted	\$15,149	\$20,000	\$17,579	\$20,000	0%	
Training		\$7,250	\$450	\$7,250	0%	
Equipment Purchase		\$150,000	\$108,372	\$50,000	-66.7%	
Total Equipment Service Fund:	\$112,743	\$283,408	\$205,953	\$191,544	-32.4%	
Total:	\$2,566,451	\$14,672,880	\$6,467,424	\$17,703,093	20.7%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Water Utilities						
Admin & Operations						
WA-Administrative Salary	\$1,629	\$2,725	\$16,171	\$52,943	1,842.9%	
WA-Customer Services Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WA-Administrative Benefits	\$330	\$1,090	\$7,388	\$21,177	1,842.9%	
WA-Customer Services Benefits	\$11,134	\$14,715	\$9,476	\$17,364	18%	
WA-Office Supplies And Postage	\$1,486	\$4,050	\$903	\$4,172	3%	
WA-Operating Supplies	\$32,173	\$35,000	\$26,292	\$36,050	3%	
General Admin Fee	\$69,836	\$95,459		\$93,676	-1.9%	
WA-Audit Fee	\$5,561	\$6,000		\$6,180	3%	
WA-Op. Permit(DOH)/Other Fees	\$8,405	\$5,150	\$7,259	\$5,305	3%	
WA-Dues & Membership/Filing Fees	\$143	\$2,000	\$1,076	\$2,060	3%	
WA-Admin Planning Water - Consulting	\$634	\$27,000	\$52,613	\$52,000	92.6%	
WA-Travel		\$2,000	\$1,450	\$2,060	3%	
WA-Training	\$1,925	\$2,000	\$4,874	\$2,060	3%	
WA-Computer Services/Repair	\$7,778	\$6,000	\$6,218	\$6,180	3%	
WA-EBPP Fees	\$3,311	\$3,000	\$2,372	\$3,090	3%	
WA-Services		\$4,900	\$4,690	\$4,900	0%	
WA-Telephone	\$1,554	\$2,000	\$1,364	\$2,060	3%	
WA-Telemetry/Meter Services	\$3,851	\$4,000	\$4,851	\$4,120	3%	
WA-Insurance	\$14,076	\$21,000	\$23,641	\$32,630	55.4%	
WA-Electricity	\$26,276	\$24,000	\$21,032	\$24,720	3%	
WA-Prof Services - General	\$17,177	\$82,770	\$3,779	\$85,253	3%	
WA-Taxes	\$42,150	\$40,016	\$33,611	\$41,216	3%	
Total Admin & Operations:	\$291,020	\$430,655	\$266,188	\$553,235	28.5%	
Plant						
WA-Operations Plant Salary	\$68,991	\$76,300	\$49,739	\$82,404	8%	
WA-Operations Plant Benefits	\$31,956	\$38,150	\$18,567	\$41,202	8%	
WA-Chemicals Plant	\$11,089	\$10,300	\$12,213	\$10,609	3%	
Total Plant:	\$112,036	\$124,750	\$80,519	\$134,215	7.6%	
Transmission & Distribution						
WA-Operations T & D Salary	\$70,390	\$65,400	\$60,074	\$70,632	8%	
WA-Operations T & D Benefits	\$33,595	\$32,700	\$22,051	\$35,316	8%	
WA-Small Tools/Minor Equipment		\$2,500	\$2,264	\$2,575	3%	
WA-Repair-Contracted Labor	\$7,255	\$20,000	\$17,276	\$20,600	3%	
WA-Testing	\$5,647	\$5,000	\$4,979	\$5,150	3%	
WA-Eq Rental - Water	\$39,420	\$53,000	\$33,682	\$54,590	3%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Transmission & Distribution:	\$156,308	\$178,600	\$140,326	\$188,863	5.7%	
Total Water Utilities:	\$559,364	\$734,005	\$487,033	\$876,313	19.4%	
Sewer						
Admin & Operations						
WW-Administrative Salary	\$17,143	\$26,160	\$39,035	\$78,253	199.1%	
WW-Customer Service Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WW-Administrative Benefits	\$3,409	\$11,990	\$15,029	\$32,949	174.8%	
WW-Customer Service Benefits	\$11,138	\$14,715	\$9,476	\$17,364	18%	
WW-Office Supplies & Postage	\$1,567	\$4,300	\$1,261	\$4,429	3%	
WW-General Admin Fee	\$80,802	\$106,256		\$105,721	-0.5%	
WW-Audit Fee	\$5,561	\$8,000		\$8,240	3%	
WW-Permit Fees/DOE	\$3,371	\$2,500	\$3,481	\$2,575	3%	
WW-Advertising	\$918				0%	
WW-Dues & Membership/filing Fees	\$973	\$1,000	\$668	\$1,030	3%	
WW-Admin Planning Sewer - Consulting	\$3,354	\$30,000	\$8,050	\$55,900	86.3%	
WW-Travel		\$1,500		\$1,545	3%	
WW-Training	\$977	\$3,000	\$1,706	\$3,090	3%	
WW-Computer Services/Repair	\$6,823	\$5,000	\$4,485	\$5,150	3%	
WW-EBPP Fees Sewer	\$3,311	\$3,000	\$2,372	\$3,090	3%	
Sewer Operations-Services		\$4,800	\$4,690	\$4,800	0%	
Sewer Telephone	\$4,519	\$4,600	\$3,756	\$4,738	3%	
Sewer Insurance	\$7,542	\$21,125	\$20,606	\$25,759	21.9%	
Sewer Taxes	\$27,115	\$41,458	\$23,477	\$41,458	0%	
Total Admin & Operations:	\$220,116	\$335,183	\$175,218	\$450,110	34.3%	
Industrial Pretreatment Program						
WW Sampling Salary	\$660	\$4,000	\$114	\$4,000	0%	
WW Sampling Benefits	\$338	\$2,500	\$38	\$2,500	0%	
WW Sampling Supplies		\$500		\$515	3%	
WW Sampling Professional Services	\$1,869	\$7,000		\$7,210	3%	
WW Industrial Pretreatment Services		\$4,000		\$4,120	3%	
WW Sampling Equipment Rental	\$216		\$395		0%	
Total Industrial Pretreatment Program:	\$3,083	\$18,000	\$546	\$18,345	1.9%	
Plant						
WW-Operations Plant Salary	\$107,063	\$115,000	\$81,849	\$124,200	8%	
WW-Operations Plant Benefits	\$61,194	\$71,300	\$29,933	\$77,004	8%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
WW-Operating Supplies	\$2,289	\$10,000	\$12,940	\$10,300	3%	
WW-Solids Hauling & Disposal	\$98,393	\$120,000	\$78,305	\$123,600	3%	
WW-Plant Services			\$3,593		0%	
Sewer Operations Testing	\$15,103	\$21,000	\$13,100	\$21,630	3%	
WW-Electricity	\$19,301	\$26,000	\$17,622	\$26,780	3%	
WW-Plant Water	\$19,141	\$21,000	\$17,060	\$21,630	3%	
Total Plant:	\$322,484	\$384,300	\$254,402	\$405,144	5.4%	
Collections						
WW-Operations Coll. Salary	\$28,466	\$25,300	\$29,169	\$42,324	67.3%	
WW-Operations Coll. Benefits	\$13,471	\$12,650	\$10,570	\$15,662	23.8%	
WW-Maintenance Supplies	\$5,699	\$10,000	\$1,484	\$10,300	3%	
WW-Repair (Contract Serv) T&D	\$12,829	\$120,000	\$123,518	\$123,600	3%	
Eq Rental - Sewer	\$39,865	\$45,000	\$44,982	\$46,350	3%	
WW-Coll Electricity	\$3,129	\$5,000	\$3,778	\$5,150	3%	
WW-Coll. Water	\$403	\$450	\$318	\$464	3%	
Total Collections:	\$103,861	\$218,400	\$213,817	\$243,850	11.7%	
Total Sewer:	\$649,543	\$955,883	\$643,983	\$1,117,449	16.9%	
Streets - Maintenance						
Snow Removal						
Snow Removal - Salary	\$12,247	\$19,620	\$7,220	\$19,620	0%	
Snow Removal - Benefits	\$5,528	\$8,720	\$2,436	\$8,720	0%	
Snow Removal - Supplies	\$393	\$1,000		\$1,000	0%	
Snow Removal-Services			\$1,310		0%	
Eq Rental - Snow Removal	\$3,848	\$4,000	\$2,516	\$4,000	0%	
Total Snow Removal:	\$22,016	\$33,340	\$13,482	\$33,340	0%	
Lights, Signs, Paths, Landscaping						
Traffic Devices	\$11,456	\$12,000	\$11,080	\$12,000	0%	
Electricity - Street Lights	\$15,836	\$16,000	\$14,725	\$16,000	0%	
Street Water	\$3,166	\$3,000	\$1,917	\$3,000	0%	
Repair/maintenance - ST Lights	\$976	\$3,000	\$604	\$3,000	0%	
Total Lights, Signs, Paths, Landscaping:	\$31,434	\$34,000	\$28,326	\$34,000	0%	
Stormwater						
Storm Drain Maint - Salaries	\$14,468	\$12,000	\$7,136	\$12,000	0%	
Storm Drain Maint - Benefits	\$7,170	\$7,000	\$2,619	\$7,000	0%	
Storm Drain Maint - Supplies	\$96	\$2,000	\$2,040	\$2,000	0%	
Eq Rental - Storm Drain Maint	\$3,577	\$3,000	\$1,915	\$3,000	0%	
Dewatering Electricity Chesser	\$1,513	\$1,300	\$1,215	\$1,300	0%	
Storm Drain Maint - Contrlabor	\$182	\$700		\$700	0%	

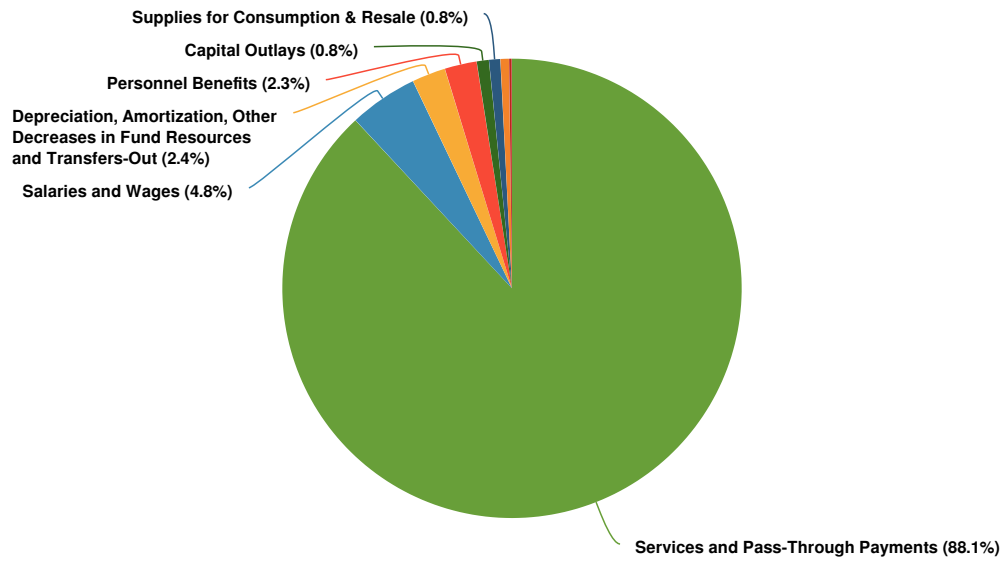
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Stormwater:	\$27,005	\$26,000	\$14,926	\$26,000	0%	
Roadway						
Road Maintenance - Salaries	\$99,175	\$79,570	\$99,212	\$133,441	67.7%	
Road Maintenance - Benefits	\$50,607	\$38,150	\$48,842	\$64,595	69.3%	
Supplies	\$6,849	\$15,000	\$45,186	\$15,000	0%	
General Admin Fees	\$37,709	\$54,290		\$54,056	-0.4%	
Street Services		\$4,400	\$4,020	\$4,400	0%	
Telephone	\$141	\$200	\$73	\$200	0%	
Eq Rental - Road Maintenance	\$30,868	\$25,000	\$36,180	\$25,000	0%	
Contracted Labor	\$8,793	\$65,000	\$21,772	\$20,000	-69.2%	
Road Striping	\$6,109	\$6,000	\$6,321	\$6,000	0%	
Litter Clean-Up	\$2,801	\$3,500	\$3,012	\$3,500	0%	
Total Roadway:	\$243,052	\$291,110	\$264,617	\$326,192	12.1%	
Total Streets - Maintenance:	\$323,508	\$384,450	\$321,351	\$419,532	9.1%	
Streets Admin & Overhead						
General Administration Salaries	\$4,532	\$2,180	\$27,461	\$52,180	2,293.6%	
General Services Salaries	\$3,078	\$5,450	\$2,733	\$5,450	0%	
General Administration Benefits	\$902	\$818	\$11,641	\$20,818	2,446.5%	
General Services Benefits	\$753	\$1,635	\$640	\$1,635	0%	
Computer Services	\$337	\$600	\$612	\$600	0%	
Contracted Services	\$31,465	\$25,000	\$26,174	\$25,000	0%	
Audit Fee	\$4,171	\$3,000		\$3,000	0%	
Travel - Streets		\$500		\$500	0%	
Insurance	\$6,421	\$7,150	\$6,665	\$10,900	52.4%	
Training - Streets	\$430	\$500	\$299	\$500	0%	
Misc/Recording Fees/Dues	\$832	\$1,000	\$2,349	\$1,000	0%	
Total Streets Admin & Overhead:	\$52,922	\$47,833	\$78,574	\$121,583	154.2%	
Streets - Planning						
#14 ST Planning Professional Services	\$34,763		\$3,950	\$25,000	N/A	
Total Streets - Planning:	\$34,763		\$3,950	\$25,000	N/A	
Public Works - Centralized Services						
Maintenance Salary	\$27,689	\$35,000	\$28,456	\$37,800	8%	
Maintenance Benefits	\$13,640	\$17,000	\$11,041	\$18,360	8%	
Medical Physicals-Required	\$1,770	\$2,000	\$983	\$2,000	0%	
Tires	\$6,448	\$2,000		\$2,000	0%	
Gas and Oil	\$20,470	\$20,000	\$23,080	\$25,000	25%	
Supplies	\$4,304	\$3,000	\$7,466	\$3,000	0%	
General Gov. Admin	\$9,832	\$14,158		\$13,134	-7.2%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Insurance	\$10,055	\$10,000	\$5,459	\$10,000	0%	
Heat & Lights	\$3,387	\$3,000	\$3,067	\$3,000	0%	
Repairs/Supplies Contracted	\$15,149	\$20,000	\$17,579	\$20,000	0%	
Training		\$7,250	\$450	\$7,250	0%	
Total Public Works - Centralized Services:	\$112,743	\$133,408	\$97,581	\$141,544	6.1%	
Park Facilities						
Park Maintenance Salary	\$11,254	\$25,000	\$17,450	\$27,000	8%	
Park Maintenance Benefits	\$6,043	\$13,000	\$8,512	\$14,040	8%	
Parks Supplies	\$926	\$2,000	\$4,587	\$2,000	0%	
Community Pool Support	\$20,000				N/A	
Eq Rental - Parks	\$4,347	\$12,360	\$7,894	\$12,360	0%	
Parks Electricity	\$729	\$500	\$670	\$500	0%	
Parks Water	\$1,993	\$1,800	\$1,563	\$1,800	0%	
Parks - Contracted			\$975		0%	
Total Park Facilities:	\$45,294	\$54,660	\$41,651	\$57,700	5.6%	
Debt Service						
Water						
WA-SMART Meter Lease-Principal	\$28,419	\$29,436	\$62,826	\$30,275	2.8%	
Base Res PWTF Loan Principal	\$23,273	\$23,273	\$23,273	\$23,273	0%	
WA-SMART Meter Lease-Interest	\$8,696	\$7,679	\$7,243	\$6,841	-10.9%	
Base Reservoir PWTF Loan Interest	\$698	\$582	\$582	\$465	-20%	
Total Water:	\$61,087	\$60,971	\$93,924	\$60,855	-0.2%	
Sewer						
Sewer Outfall - USDA RDA Principal	\$24,029	\$24,694	\$12,274	\$25,377	2.8%	
WWTP Design-DOE Principal		\$30,678	\$13,889	\$30,678	0%	
Sewer Outfall - USDA RDA Interest	\$8,641	\$7,976	\$4,061	\$7,293	-8.6%	
WWTP Design-DOE Interest		\$18,901	\$10,901	\$18,901	0%	
Total Sewer:	\$32,670	\$82,249	\$41,125	\$82,249	0%	
Total Debt Service:	\$93,757	\$143,220	\$135,049	\$143,104	-0.1%	
Capital Expenditures						
Russell Avenue (Restor/Rehab) - Sal	\$146				0%	
Water Connections - Salary	\$1,320	\$5,000	\$2,450	\$5,400	8%	
Russell Avenue (Restor/Rehab) - Ben	\$58				0%	
Water Connections - Benefits	\$590	\$2,500	\$1,104	\$2,700	8%	
WWTP-Equipment			\$85,149		0%	

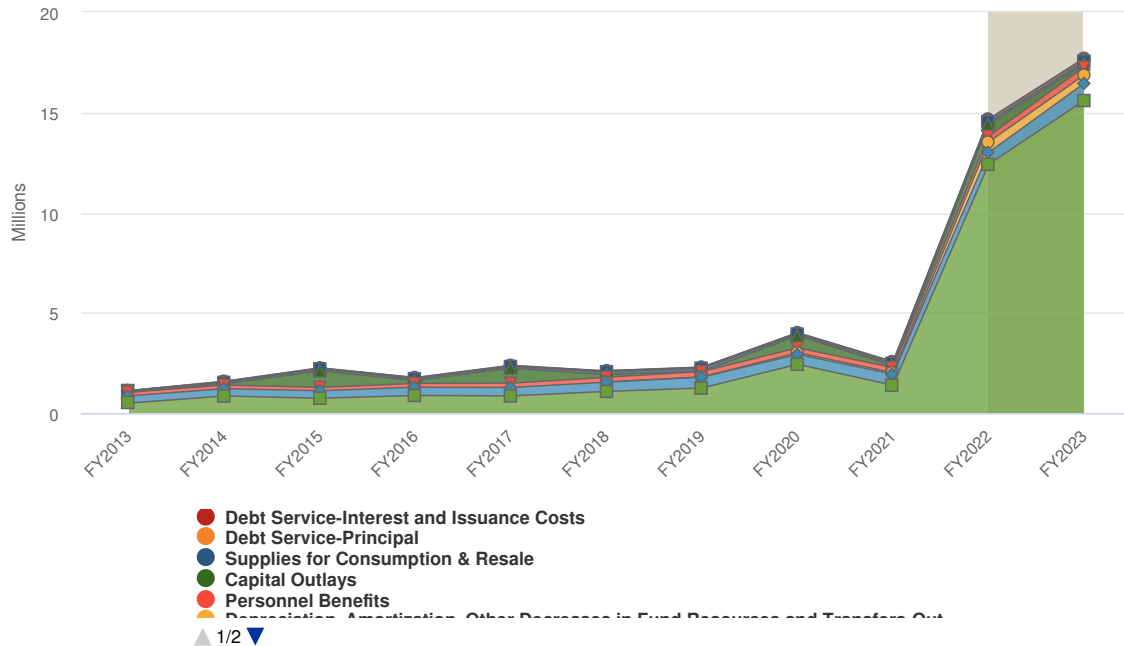
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Eq Rental - Restor/Rehab (Russell Ave)	\$33				0%	
Rock Creek Stormwater and Outfall	\$50,098	\$134,000	\$110,301		-100%	
Loop Rd Stormwater		\$55,072	\$48,130		-100%	
Kanaka Bridge Rebuild	\$9,040				0%	
First St-Engineering Svc	\$34,436	\$50,000	\$27,239		-100%	
Columbia Ave-Consultant Services		\$200,000	\$34,816	\$170,000	-15%	
Eq Rental - Water Connections	\$432	\$2,000	\$769	\$2,060	3%	
Loop Rd Waterline-Cont. Labor				\$162,000	N/A	
DOE Design-Consultant Svs	\$176,226				N/A	
Coll. Sys. Upgrades Consultant Svs	\$107,622	\$455,070	\$194,636	\$155,016	-65.9%	
Coll. Sys. Upgrades Construction Svs	\$53,358	\$1,712,000	\$1,461,627	\$2,731,914	59.6%	
Collection Sys. Upgrades-PUD	\$8,904		\$14,713		0%	
WWTP-Consultant Services	\$36,115		\$310,595		0%	
WWTP-Construction Services		\$8,500,000	\$1,558,309	\$11,000,000	29.4%	
WWTP Upgrades-PUD	\$39,638		\$3,664		0%	
Main D Extension-Construction Services			\$381,217		0%	
WW Upgrades-Permitting	\$1,450		\$9,941		0%	
WW Equipment Purchase		\$150,000			-100%	
Water Plant Improvements-Contracted	\$736		\$61	\$100,000	N/A	
WA-Fixed Assets To Capitalize	\$100,202	\$282,000	\$1,156		-100%	
Equipment Purchase		\$150,000	\$108,372	\$50,000	-66.7%	
Total Capital Expenditures:	\$620,404	\$11,697,642	\$4,354,248	\$14,379,090	22.9%	
Interfund Transfers						
Sewer						
Transfer Out to 410 WW Sys. Upgrades	\$52,375	\$500,000	\$304,004	\$400,000	-20%	
Transfer Out To 406 WW Short Lived Assets	\$21,779	\$21,779		\$21,779	0%	
Total Sewer:	\$74,154	\$521,779	\$304,004	\$421,779	-19.2%	
Total Interfund Transfers:	\$74,154	\$521,779	\$304,004	\$421,779	-19.2%	
Total Expenditures:	\$2,566,451	\$14,672,880	\$6,467,424	\$17,703,093	20.7%	

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out						
Transfer Out to 410 WW Sys. Upgrades	\$52,375	\$500,000	\$304,004	\$400,000	-20%	
Transfer Out To 406 WW Short Lived Assets	\$21,779	\$21,779		\$21,779	0%	
Total Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out:	\$74,154	\$521,779	\$304,004	\$421,779	-19.2%	
Salaries and Wages						
WA-Administrative Salary	\$1,629	\$2,725	\$16,171	\$52,943	1,842.9%	
WA-Customer Services Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WA-Operations Plant Salary	\$68,991	\$76,300	\$49,739	\$82,404	8%	
WA-Operations T & D Salary	\$70,390	\$65,400	\$60,074	\$70,632	8%	
WW-Administrative Salary	\$17,143	\$26,160	\$39,035	\$78,253	199.1%	
WW-Customer Service Salary	\$41,592	\$45,780	\$37,126	\$54,020	18%	
WW Sampling Salary	\$660	\$4,000	\$114	\$4,000	0%	
WW-Operations Plant Salary	\$107,063	\$115,000	\$81,849	\$124,200	8%	
WW-Operations Coll. Salary	\$28,466	\$25,300	\$29,169	\$42,324	67.3%	
Snow Removal - Salary	\$12,247	\$19,620	\$7,220	\$19,620	0%	
Storm Drain Maint - Salaries	\$14,468	\$12,000	\$7,136	\$12,000	0%	
Road Maintenance - Salaries	\$99,175	\$79,570	\$99,212	\$133,441	67.7%	
General Administration Salaries	\$4,532	\$2,180	\$27,461	\$52,180	2,293.6%	
General Services Salaries	\$3,078	\$5,450	\$2,733	\$5,450	0%	
Maintenance Salary	\$27,689	\$35,000	\$28,456	\$37,800	8%	
Park Maintenance Salary	\$11,254	\$25,000	\$17,450	\$27,000	8%	
Russell Avenue (Restor/Rehab) - Sal	\$146				0%	
Water Connections - Salary	\$1,320	\$5,000	\$2,450	\$5,400	8%	
Total Salaries and Wages:	\$551,435	\$590,265	\$542,519	\$855,688	45%	
Personnel Benefits						
WA-Administrative Benefits	\$330	\$1,090	\$7,388	\$21,177	1,842.9%	
WA-Customer Services Benefits	\$11,134	\$14,715	\$9,476	\$17,364	18%	
WA-Operations Plant Benefits	\$31,956	\$38,150	\$18,567	\$41,202	8%	
WA-Operations T & D Benefits	\$33,595	\$32,700	\$22,051	\$35,316	8%	
WW-Administrative Benefits	\$3,409	\$11,990	\$15,029	\$32,949	174.8%	
WW-Customer Service Benefits	\$11,138	\$14,715	\$9,476	\$17,364	18%	
WW Sampling Benefits	\$338	\$2,500	\$38	\$2,500	0%	
WW-Operations Plant Benefits	\$61,194	\$71,300	\$29,933	\$77,004	8%	
WW-Operations Coll. Benefits	\$13,471	\$12,650	\$10,570	\$15,662	23.8%	
Snow Removal - Benefits	\$5,528	\$8,720	\$2,436	\$8,720	0%	
Storm Drain Maint - Benefits	\$7,170	\$7,000	\$2,619	\$7,000	0%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Road Maintenance - Benefits	\$50,607	\$38,150	\$48,842	\$64,595	69.3%	
General Administration Benefits	\$902	\$818	\$11,641	\$20,818	2,446.5%	
General Services Benefits	\$753	\$1,635	\$640	\$1,635	0%	
Maintenance Benefits	\$13,640	\$17,000	\$11,041	\$18,360	8%	
Medical Physicals-Required	\$1,770	\$2,000	\$983	\$2,000	0%	
Park Maintenance Benefits	\$6,043	\$13,000	\$8,512	\$14,040	8%	
Russell Avenue (Restor/Rehab) - Ben	\$58				0%	
Water Connections - Benefits	\$590	\$2,500	\$1,104	\$2,700	8%	
Total Personnel Benefits:	\$253,626	\$290,633	\$210,346	\$400,405	37.8%	
Supplies for Consumption & Resale						
WA-Office Supplies And Postage	\$1,486	\$4,050	\$903	\$4,172	3%	
WA-Operating Supplies	\$32,173	\$35,000	\$26,292	\$36,050	3%	
WA-Chemicals Plant	\$11,089	\$10,300	\$12,213	\$10,609	3%	
WA-Small Tools/Minor Equipment		\$2,500	\$2,264	\$2,575	3%	
WW-Office Supplies & Postage	\$1,567	\$4,300	\$1,261	\$4,429	3%	
WW Sampling Supplies		\$500		\$515	3%	
WW-Operating Supplies	\$2,289	\$10,000	\$12,940	\$10,300	3%	
WW-Maintenance Supplies	\$5,699	\$10,000	\$1,484	\$10,300	3%	
Snow Removal - Supplies	\$393	\$1,000		\$1,000	0%	
Traffic Devices	\$11,456	\$12,000	\$11,080	\$12,000	0%	
Storm Drain Maint - Supplies	\$96	\$2,000	\$2,040	\$2,000	0%	
Supplies	\$6,849	\$15,000	\$45,186	\$15,000	0%	
Tires	\$6,448	\$2,000		\$2,000	0%	
Gas and Oil	\$20,470	\$20,000	\$23,080	\$25,000	25%	
Supplies	\$4,304	\$3,000	\$7,466	\$3,000	0%	
Parks Supplies	\$926	\$2,000	\$4,587	\$2,000	0%	
WWTP-Equipment			\$85,149		0%	
Total Supplies for Consumption & Resale:	\$105,246	\$133,650	\$235,945	\$140,950	5.5%	
Services and Pass-Through Payments						
General Admin Fee	\$69,836	\$95,459		\$93,676	-1.9%	
WA-Audit Fee	\$5,561	\$6,000		\$6,180	3%	
WA-Op. Permit(DOH)/Other Fees	\$8,405	\$5,150	\$7,259	\$5,305	3%	
WA-Dues & Membership/Filing Fees	\$143	\$2,000	\$1,076	\$2,060	3%	
WA-Admin Planning Water - Consulting	\$634	\$27,000	\$52,613	\$52,000	92.6%	
WA-Travel		\$2,000	\$1,450	\$2,060	3%	
WA-Training	\$1,925	\$2,000	\$4,874	\$2,060	3%	
WA-Computer Services/Repair	\$7,778	\$6,000	\$6,218	\$6,180	3%	
WA-EBPP Fees	\$3,311	\$3,000	\$2,372	\$3,090	3%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
WA-Services		\$4,900	\$4,690	\$4,900	0%	
WA-Telephone	\$1,554	\$2,000	\$1,364	\$2,060	3%	
WA-Telemetry/Meter Services	\$3,851	\$4,000	\$4,851	\$4,120	3%	
WA-Insurance	\$14,076	\$21,000	\$23,641	\$32,630	55.4%	
WA-Electricity	\$26,276	\$24,000	\$21,032	\$24,720	3%	
WA-Prof Services - General	\$17,177	\$82,770	\$3,779	\$85,253	3%	
WA-Taxes	\$42,150	\$40,016	\$33,611	\$41,216	3%	
WA-Repair-Contracted Labor	\$7,255	\$20,000	\$17,276	\$20,600	3%	
WA-Testing	\$5,647	\$5,000	\$4,979	\$5,150	3%	
WA-Eq Rental - Water	\$39,420	\$53,000	\$33,682	\$54,590	3%	
WW-General Admin Fee	\$80,802	\$106,256		\$105,721	-0.5%	
WW-Audit Fee	\$5,561	\$8,000		\$8,240	3%	
WW-Permit Fees/DOE	\$3,371	\$2,500	\$3,481	\$2,575	3%	
WW-Advertising	\$918				0%	
WW-Dues & Membership/filing Fees	\$973	\$1,000	\$668	\$1,030	3%	
WW-Admin Planning Sewer - Consulting	\$3,354	\$30,000	\$8,050	\$55,900	86.3%	
WW-Travel		\$1,500		\$1,545	3%	
WW-Training	\$977	\$3,000	\$1,706	\$3,090	3%	
WW-Computer Services/Repair	\$6,823	\$5,000	\$4,485	\$5,150	3%	
WW-EBPP Fees Sewer	\$3,311	\$3,000	\$2,372	\$3,090	3%	
Sewer Operations-Services		\$4,800	\$4,690	\$4,800	0%	
Sewer Telephone	\$4,519	\$4,600	\$3,756	\$4,738	3%	
Sewer Insurance	\$7,542	\$21,125	\$20,606	\$25,759	21.9%	
Sewer Taxes	\$27,115	\$41,458	\$23,477	\$41,458	0%	
WW Sampling Professional Services	\$1,869	\$7,000		\$7,210	3%	
WW Industrial Pretreatment Services		\$4,000		\$4,120	3%	
WW Sampling Equipment Rental	\$216		\$395		0%	
WW-Solids Hauling & Disposal	\$98,393	\$120,000	\$78,305	\$123,600	3%	
WW-Plant Services			\$3,593		0%	
Sewer Operations Testing	\$15,103	\$21,000	\$13,100	\$21,630	3%	
WW-Electricity	\$19,301	\$26,000	\$17,622	\$26,780	3%	
WW-Plant Water	\$19,141	\$21,000	\$17,060	\$21,630	3%	
WW-Repair (Contract Serv) T&D	\$12,829	\$120,000	\$123,518	\$123,600	3%	
Eq Rental - Sewer	\$39,865	\$45,000	\$44,982	\$46,350	3%	
WW-Coll Electricity	\$3,129	\$5,000	\$3,778	\$5,150	3%	
WW-Coll. Water	\$403	\$450	\$318	\$464	3%	
Snow Removal-Services			\$1,310		0%	
Eq Rental - Snow Removal	\$3,848	\$4,000	\$2,516	\$4,000	0%	
Electricity - Street Lights	\$15,836	\$16,000	\$14,725	\$16,000	0%	
Street Water	\$3,166	\$3,000	\$1,917	\$3,000	0%	

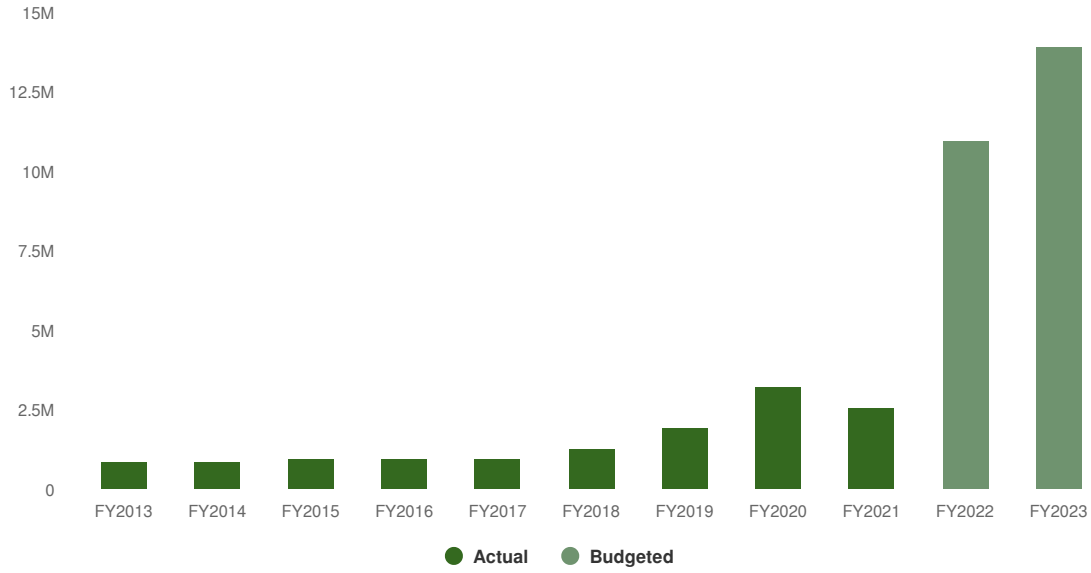
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Repair/maintenance - ST Lights	\$976	\$3,000	\$604	\$3,000	0%	
Eq Rental - Storm Drain Maint	\$3,577	\$3,000	\$1,915	\$3,000	0%	
Dewatering Electricity Chesser	\$1,513	\$1,300	\$1,215	\$1,300	0%	
Storm Drain Maint - Contrlabor	\$182	\$700		\$700	0%	
General Admin Fees	\$37,709	\$54,290		\$54,056	-0.4%	
Street Services		\$4,400	\$4,020	\$4,400	0%	
Telephone	\$141	\$200	\$73	\$200	0%	
Eq Rental - Road Maintenance	\$30,868	\$25,000	\$36,180	\$25,000	0%	
Contracted Labor	\$8,793	\$65,000	\$21,772	\$20,000	-69.2%	
Road Striping	\$6,109	\$6,000	\$6,321	\$6,000	0%	
Litter Clean-Up	\$2,801	\$3,500	\$3,012	\$3,500	0%	
Computer Services	\$337	\$600	\$612	\$600	0%	
Contracted Servcies	\$31,465	\$25,000	\$26,174	\$25,000	0%	
Audit Fee	\$4,171	\$3,000		\$3,000	0%	
Travel - Streets		\$500		\$500	0%	
Insurance	\$6,421	\$7,150	\$6,665	\$10,900	52.4%	
Training - Streets	\$430	\$500	\$299	\$500	0%	
Misc/Recording Fees/Dues	\$832	\$1,000	\$2,349	\$1,000	0%	
#14 ST Planning Professional Services	\$34,763		\$3,950	\$25,000	N/A	
General Gov. Admin	\$9,832	\$14,158		\$13,134	-7.2%	
Insurance	\$10,055	\$10,000	\$5,459	\$10,000	0%	
Heat & Lights	\$3,387	\$3,000	\$3,067	\$3,000	0%	
Repairs/Supplies Contracted	\$15,149	\$20,000	\$17,579	\$20,000	0%	
Training		\$7,250	\$450	\$7,250	0%	
Community Pool Support	\$20,000				N/A	
Eq Rental - Parks	\$4,347	\$12,360	\$7,894	\$12,360	0%	
Parks Electricity	\$729	\$500	\$670	\$500	0%	
Parks Water	\$1,993	\$1,800	\$1,563	\$1,800	0%	
Parks - Contracted			\$975		0%	
Eq Rental - Restor/Rehab (Russell Ave)	\$33				0%	
Rock Creek Stormwater and Outfall	\$50,098	\$134,000	\$110,301		-100%	
Loop Rd Stormwater		\$55,072	\$48,130		-100%	
Kanaka Bridge Rebuild	\$9,040				0%	
First St-Engineering Svc	\$34,436	\$50,000	\$27,239		-100%	
Columbia Ave-Consultant Services		\$200,000	\$34,816	\$170,000	-15%	
Eq Rental - Water Connections	\$432	\$2,000	\$769	\$2,060	3%	
Loop Rd Waterline-Cont. Labor				\$162,000	N/A	
DOE Design-Consultant Svs	\$176,226				N/A	
Coll. Sys. Upgrades Consultant Svs	\$107,622	\$455,070	\$194,636	\$155,016	-65.9%	
Coll. Sys. Upgrades Construction Svs	\$53,358	\$1,712,000	\$1,461,627	\$2,731,914	59.6%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Collection Sys. Upgrades-PUD	\$8,904		\$14,713		0%	
WWTP-Consultant Services	\$36,115		\$310,595		0%	
WWTP-Construction Services		\$8,500,000	\$1,558,309	\$11,000,000	29.4%	
WWTP Upgrades-PUD	\$39,638		\$3,664		0%	
Main D Extension-Construction Services			\$381,217		0%	
WW Upgrades-Permitting	\$1,450		\$9,941		0%	
Total Services and Pass-Through Payments:	\$1,387,294	\$12,411,334	\$4,929,972	\$15,591,168	25.6%	
Capital Outlays						
WW Equipment Purchase		\$150,000			-100%	
Water Plant Improvements-Contracted	\$736		\$61	\$100,000	N/A	
WA-Fixed Assets To Capitalize	\$100,202	\$282,000	\$1,156		-100%	
Equipment Purchase		\$150,000	\$108,372	\$50,000	-66.7%	
Total Capital Outlays:	\$100,939	\$582,000	\$109,589	\$150,000	-74.2%	
Debt Service-Principal						
WA-SMART Meter Lease-Principial	\$28,419	\$29,436	\$62,826	\$30,275	2.8%	
Base Res PWTF Loan Principal	\$23,273	\$23,273	\$23,273	\$23,273	0%	
Sewer Outfall - USDA RDA Principal	\$24,029	\$24,694	\$12,274	\$25,377	2.8%	
WWTP Design-DOE Principal		\$30,678	\$13,889	\$30,678	0%	
Total Debt Service-Principal:	\$75,722	\$108,081	\$112,262	\$109,604	1.4%	
Debt Service-Interest and Issuance Costs						
WA-SMART Meter Lease-Interest	\$8,696	\$7,679	\$7,243	\$6,841	-10.9%	
Base Reservoir PWTF Loan Interest	\$698	\$582	\$582	\$465	-20%	
Sewer Outfall - USDA RDA Interest	\$8,641	\$7,976	\$4,061	\$7,293	-8.6%	
WWTP Design-DOE Interest		\$18,901	\$10,901	\$18,901	0%	
Total Debt Service-Interest and Issuance Costs:	\$18,035	\$35,139	\$22,787	\$33,500	-4.7%	
Total Expense Objects:	\$2,566,451	\$14,672,880	\$6,467,424	\$17,703,093	20.7%	

Revenues Summary

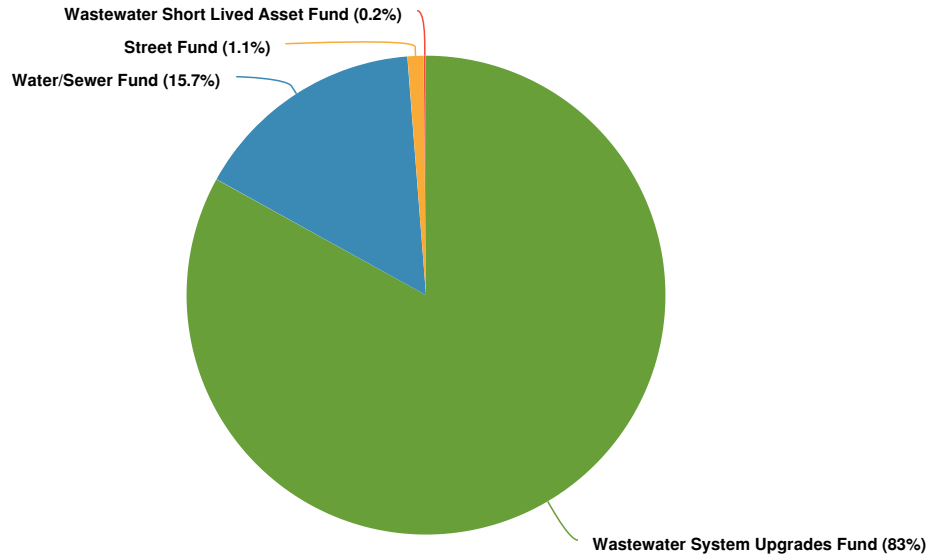
\$13,929,554 **\$2,986,269**
(27.29% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

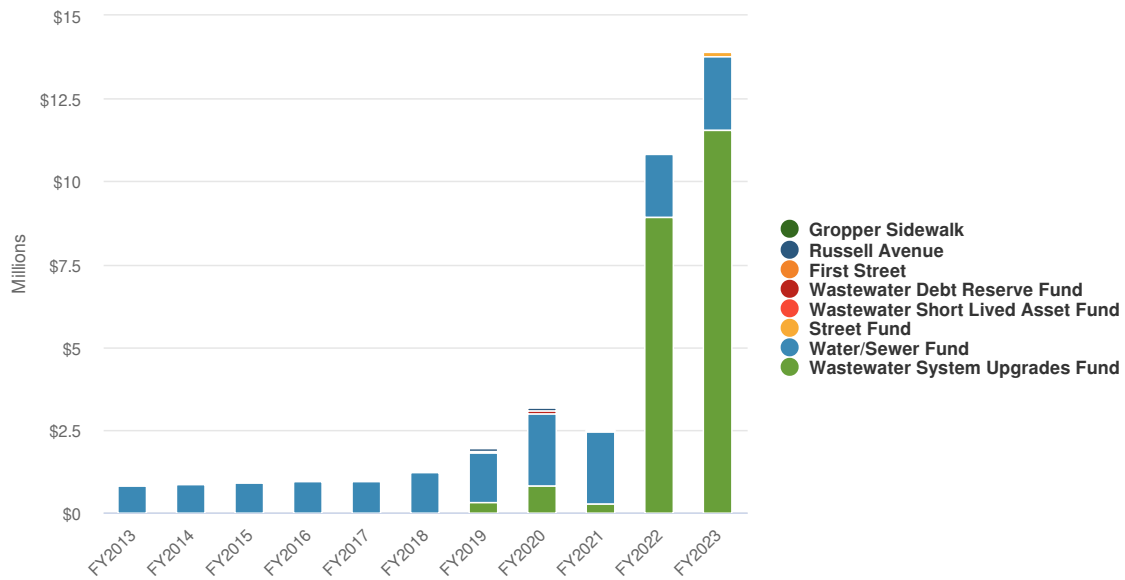


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

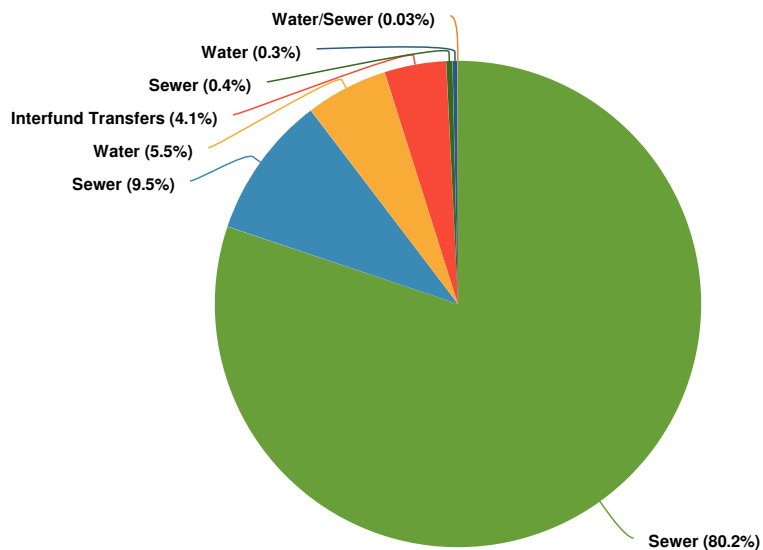


Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Street Fund						
Transfer In From General Fund				\$150,000	N/A	
Transfer In From CIP		\$30,000			-100%	
Transfer In from Russell Ave Project	\$66,995	\$24,820	\$24,820		-100%	
Total Street Fund:	\$66,995	\$54,820	\$24,820	\$150,000	173.6%	
First Street						
First St-Transfer In From Streets		\$50,000	\$27,239		-100%	
First St-Transfer In From CIP	\$10,591				0%	
Total First Street:	\$10,591	\$50,000	\$27,239		-100%	
Water/Sewer Fund						
Water Sales	\$765,918	\$661,500	\$707,148	\$744,575	12.6%	
Turn on Fees	\$366	\$1,500	\$348	\$1,500	0%	
Disconnect/Nonpayment Fee	\$204	\$1,000	\$1,392	\$1,000	0%	
Water Construction Hookup	\$335				0%	
Hydrant Rental - External	\$483	\$600	\$2,445	\$600	0%	
Hydrant Rental-Internal (fire)	\$8,000	\$4,000		\$4,000	0%	
Installation Water	\$17,969	\$10,000	\$13,193	\$10,000	0%	
Sewer Service Income	\$1,004,474	\$1,019,138	\$987,260	\$1,322,008	29.7%	
BOD Surcharge	\$43,260		\$28,160		0%	
Downspout-Sump Pump Discharge	\$5,860		\$4,610		0%	
Installation Sewer	\$75	\$300		\$300	0%	
Water Capital Contributions	\$192,278	\$94,644	\$105,656	\$46,674	-50.7%	

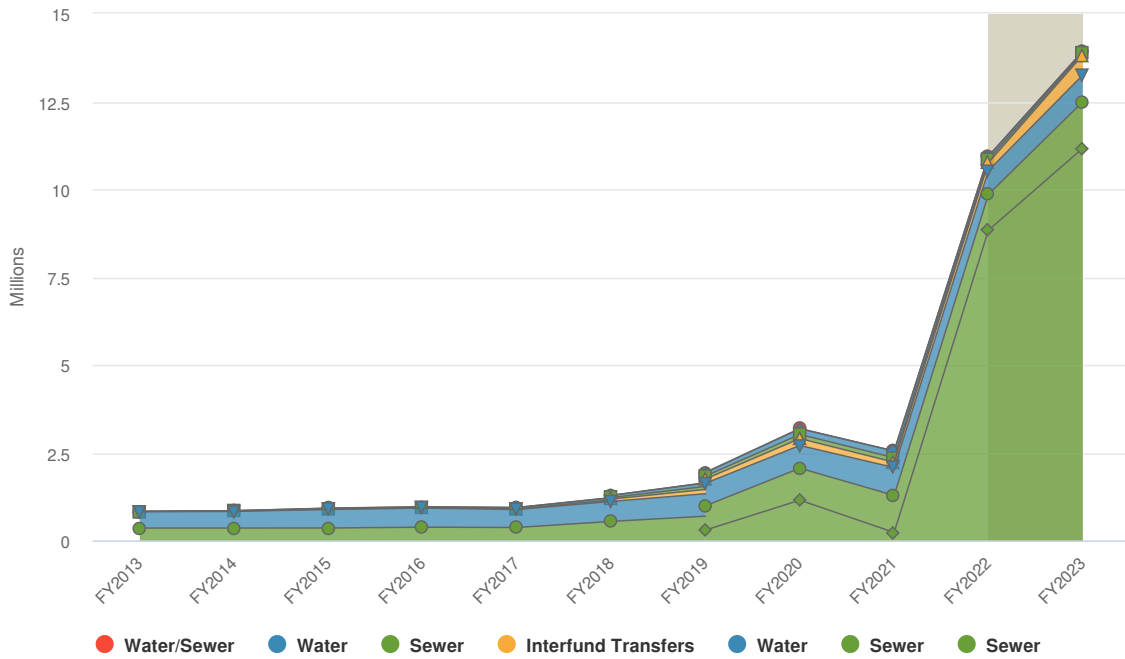
Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Sewer Capital Contributions	\$127,327	\$86,591	\$105,170	\$56,532	-34.7%	
Sewer Miscellaneous Income			\$55		0%	
Interest on Investments - W/S	-\$791	\$4,000	\$9,168	\$4,000	0%	
Other Miscellaneous/NSF Fee Recovery	\$282				0%	
Total Water/Sewer Fund:	\$2,166,041	\$1,883,272	\$1,964,606	\$2,191,189	16.4%	
Wastewater Short Lived Asset Fund						
WWSLA-Transfers In	\$21,779	\$21,779		\$21,779	0%	
Total Wastewater Short Lived Asset Fund:	\$21,779	\$21,779		\$21,779	0%	
Wastewater System Upgrades Fund						
USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades		\$333,414	\$43,209	\$539,586	61.8%	
DOE Construction Loan	\$228,427	\$8,500,000	\$2,060,035	\$10,627,000	25%	
Transfer In from Water/Sewer Fund	\$52,375	\$100,000	\$304,004	\$400,000	300%	
Total Wastewater System Upgrades Fund:	\$280,802	\$8,933,414	\$2,407,248	\$11,566,586	29.5%	
Total:	\$2,546,208	\$10,943,286	\$4,423,914	\$13,929,554	27.3%	

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Charges for Goods & Services						
Water						
Water Sales	\$765,918	\$661,500	\$707,148	\$744,575	12.6%	
Turn on Fees	\$366	\$1,500	\$348	\$1,500	0%	
Disconnect/Nonpayment Fee	\$204	\$1,000	\$1,392	\$1,000	0%	
Water Construction Hookup	\$335				0%	
Hydrant Rental - External	\$483	\$600	\$2,445	\$600	0%	
Hydrant Rental-Internal (fire)	\$8,000	\$4,000		\$4,000	0%	
Installation Water	\$17,969	\$10,000	\$13,193	\$10,000	0%	
Total Water:	\$793,275	\$678,600	\$724,527	\$761,675	12.2%	
Sewer						
Sewer Service Income	\$1,004,474	\$1,019,138	\$987,260	\$1,322,008	29.7%	
BOD Surcharge	\$43,260		\$28,160		0%	
Downspout-Sump Pump Discharge	\$5,860		\$4,610		0%	
Installation Sewer	\$75	\$300		\$300	0%	
Total Sewer:	\$1,053,670	\$1,019,438	\$1,020,031	\$1,322,308	29.7%	
Total Charges for Goods & Services:	\$1,846,945	\$1,698,038	\$1,744,558	\$2,083,983	22.7%	

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Interest & Other Earnings						
Water						
Water Capital Contributions	\$192,278	\$94,644	\$105,656	\$46,674	-50.7%	
Total Water:	\$192,278	\$94,644	\$105,656	\$46,674	-50.7%	
Sewer						
Sewer Capital Contributions	\$127,327	\$86,591	\$105,170	\$56,532	-34.7%	
Sewer Miscellaneous Income			\$55		0%	
Total Sewer:	\$127,327	\$86,591	\$105,225	\$56,532	-34.7%	
Water/Sewer						
Interest on Investments - W/S	-\$791	\$4,000	\$9,168	\$4,000	0%	
Other Miscellaneous/NSF Fee Recovery	\$282				0%	
Total Water/Sewer:	-\$509	\$4,000	\$9,168	\$4,000	0%	
Total Interest & Other Earnings:	\$319,096	\$185,235	\$220,048	\$107,206	-42.1%	
Other Financing Sources						
Sewer						
USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades		\$333,414	\$43,209	\$539,586	61.8%	
DOE Construction Loan	\$228,427	\$8,500,000	\$2,060,035	\$10,627,000	25%	
Total Sewer:	\$228,427	\$8,833,414	\$2,103,244	\$11,166,586	26.4%	
Total Other Financing Sources:	\$228,427	\$8,833,414	\$2,103,244	\$11,166,586	26.4%	
Interfund Transfers						
Sewer						
WWSLA-Transfers In	\$21,779	\$21,779		\$21,779	0%	
Transfer In from Water/Sewer Fund	\$52,375	\$100,000	\$304,004	\$400,000	300%	
Total Sewer:	\$74,154	\$121,779	\$304,004	\$421,779	246.3%	
Street						
Transfer In From General Fund				\$150,000	N/A	
Transfer In From CIP		\$30,000			-100%	
Transfer In from Russell Ave Project	\$66,995	\$24,820	\$24,820		-100%	
First St-Transfer In From Streets		\$50,000	\$27,239		-100%	
First St-Transfer In From CIP	\$10,591				0%	
Total Street:	\$77,586	\$104,820	\$52,059	\$150,000	43.1%	
Total Interfund Transfers:	\$151,740	\$226,599	\$356,063	\$571,779	152.3%	
Total Revenue Source:	\$2,546,208	\$10,943,286	\$4,423,914	\$13,929,554	27.3%	

Organizational Chart

Goal #1

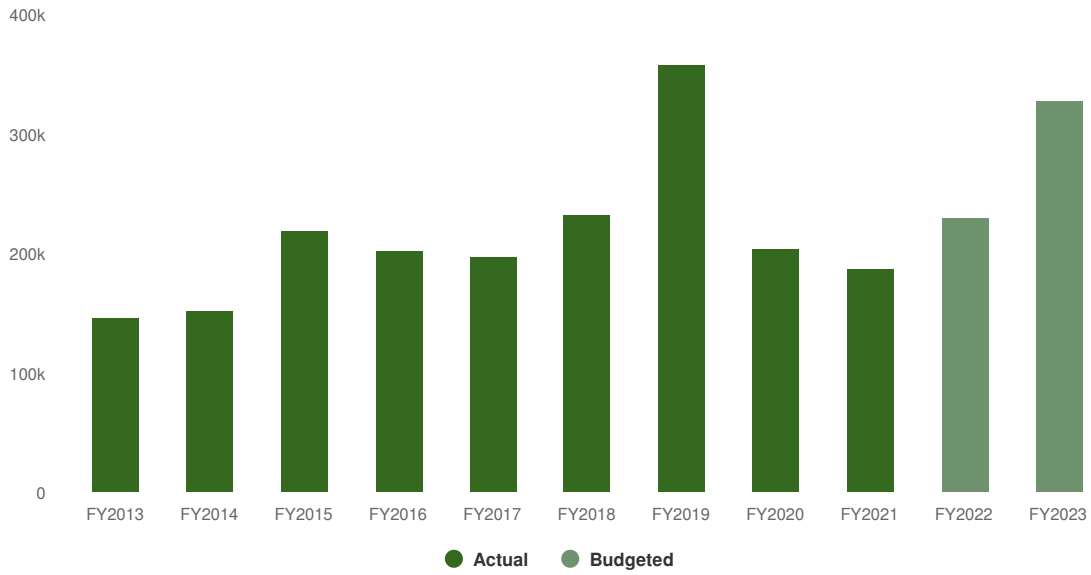
Goal #2

Community Development

Expenditures Summary

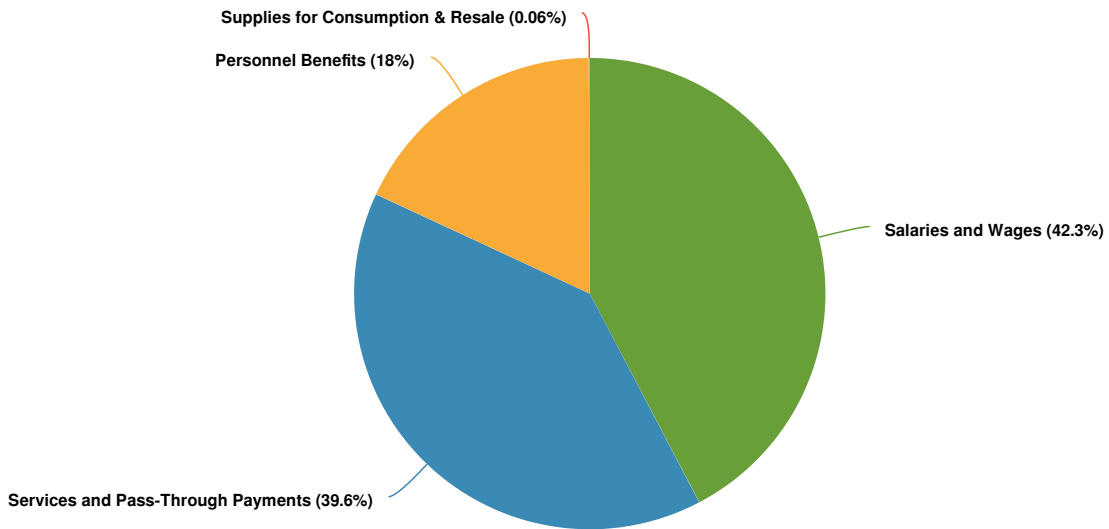
\$328,040 **\$98,454**
(42.88% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

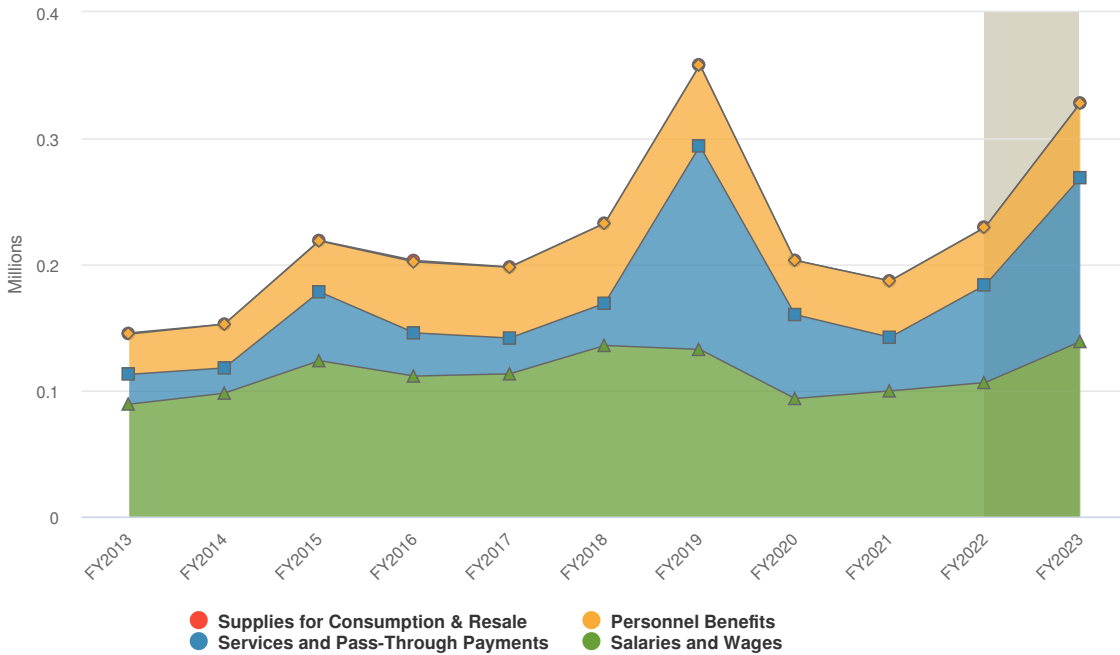


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



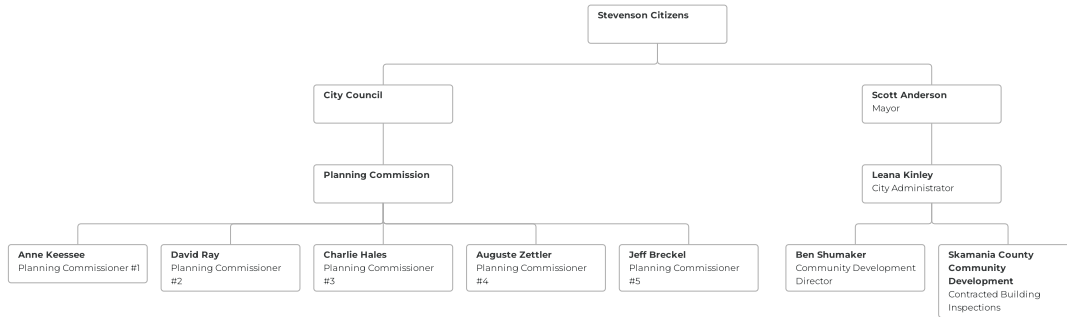
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Budgeted	FY2022 Actual	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Wages						
Building Inspector Salary	\$293				N/A	
Current Planning Salary		\$50,000	\$28,136		-100%	
Current Planning Salary				\$75,000	N/A	
Planning Salary	\$94,565	\$50,000	\$34,844	\$57,500	15%	
Planning Recorder - Salaries	\$1,048	\$1,800	\$1,287	\$1,800	0%	
Planning Commission Salaries	\$3,750	\$4,500	\$3,375	\$4,500	0%	
Total Salaries and Wages:	\$99,656	\$106,300	\$67,642	\$138,800	30.6%	
Personnel Benefits						
Building Inspector Benefits	\$155				N/A	
Current Planning Benefits		\$22,500	\$13,417		-100%	
Current Planning Benefits				\$32,500	N/A	
Planning Benefits	\$44,212	\$22,500	\$16,618	\$25,875	15%	
Planning Recorder - Benefits	\$88	\$180	\$109	\$180	0%	
Planning Commission Benefits	\$281	\$500	\$258	\$500	0%	
Total Personnel Benefits:	\$44,736	\$45,680	\$30,403	\$59,055	29.3%	
Supplies for Consumption & Resale						
Planning Supplies	\$65	\$200	\$44	\$200	0%	
Total Supplies for Consumption & Resale:	\$65	\$200	\$44	\$200	0%	
Services and Pass-Through Payments						
Air Pollution Authority	\$459	\$500	\$444	\$500	0%	
Water Runoff Testing	\$1,275				N/A	
Current Planning/ Building Consulting Services	\$1,926	\$15,000	\$12,236	\$15,000	0%	
Eq Rental - Building Dept	\$87				N/A	
Training & Tuition - Building Dept	\$80				N/A	
Planning & Professional Assist	\$23,785	\$30,000	\$8,494	\$82,000	173.3%	
Planning Publication	\$382	\$1,000	\$911	\$1,000	0%	
Travel - Planning/Prof Assistance		\$1,500	\$160	\$1,500	0%	
Training & Tuition - Planning	\$27	\$1,500	\$1,281	\$1,500	0%	
Dues & Membership - Planning	\$445	\$600		\$600	0%	
Planning Filing Fees/Misc	\$76	\$200	\$314	\$200	0%	
EDC Assessment	\$12,890	\$25,906	\$12,809	\$26,485	2.2%	
MCEDD Services	\$1,103	\$1,200	\$1,208	\$1,200	0%	
Total Services and Pass-Through Payments:	\$42,534	\$77,406	\$37,857	\$129,985	67.9%	
Total Expense Objects:	\$186,991	\$229,586	\$135,946	\$328,040	42.9%	

Organizational Chart



Goal #1

Goal #2

CAPITAL IMPROVEMENTS

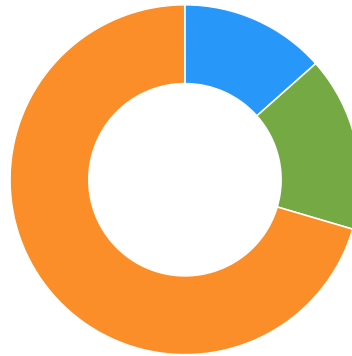
Capital Improvements: One-year Plan

Total Capital Requested

\$372,000

5 Capital Improvement Projects

Total Funding Requested by Source



● Equipment Service Fund (13%)	\$50,000.00
● General Fund (16%)	\$60,000.00
● Water/Sewer Fund (70%)	\$262,000.00
TOTAL	\$372,000.00

Centralized Services Requests

Itemized Requests for 2023

City Hall Interior Walls	\$10,000
---------------------------------	-----------------

Install interior walls within City Hall, either cube walls or constructed.

Paint City Hall	\$50,000
------------------------	-----------------

Paint the exterior and interior of City Hall.

Total: \$60,000

Water Utilities Requests

Itemized Requests for 2023

Loop Road Waterline Replacement**\$162,000**

Replace the waterline along Loop Road from Kanaka to Vancouver and replacing valve cluster at Loop and Vancouver.

Paint Water Treatment Plant**\$100,000**

Paint the interior of the water treatment plant to address and prevent corrosion.

Total: \$262,000

Public Works - Centralized Services Requests

Itemized Requests for 2023

Vehicle Purchase - Replacing S15 - 2008 Ford Standard Cab**\$50,000**

Vehicle replacement to replace vehicle number S15, a 2008 Ford Standard Cab vehicle.

Total: \$50,000

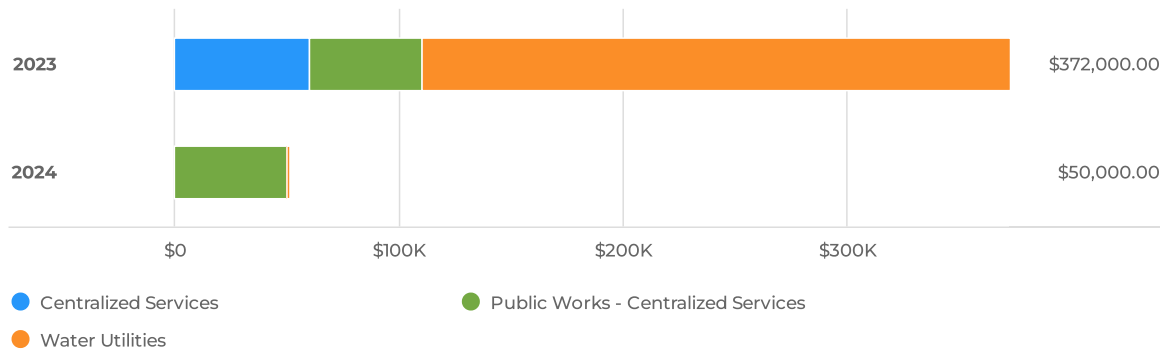
Capital Improvements: Multi-year Plan

Total Capital Requested

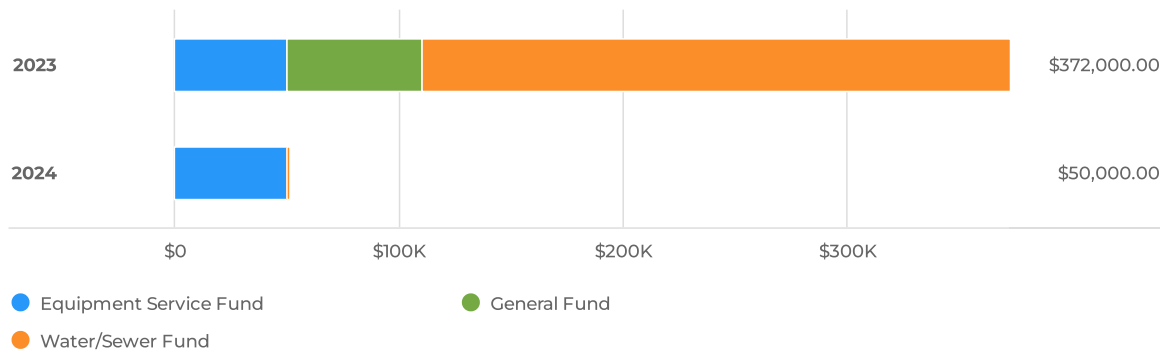
\$422,000

6 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Cost Savings & Revenues

There's no data for building chart

Centralized Services Requests

Itemized Requests for 2023-2028

City Hall Interior Walls	\$10,000
---------------------------------	-----------------

Install interior walls within City Hall, either cube walls or constructed.

Paint City Hall	\$50,000
------------------------	-----------------

Paint the exterior and interior of City Hall.

Total: \$60,000

Water Utilities Requests

Itemized Requests for 2023-2028

Loop Road Waterline Replacement	\$162,000
----------------------------------------	------------------

Replace the waterline along Loop Road from Kanaka to Vancouver and replacing valve cluster at Loop and Vancouver.

Paint Water Treatment Plant	\$100,000
------------------------------------	------------------

Paint the interior of the water treatment plant to address and prevent corrosion.

Total: \$262,000

Public Works - Centralized Services Requests

Itemized Requests for 2023-2028

Vehicle Purchase - Replacing S15 - 2008 Ford Standard Cab	\$50,000
------------------------------------------------------------------	-----------------

Vehicle replacement to replace vehicle number S15, a 2008 Ford Standard Cab vehicle.

Vehicle Purchase - Replacing S3 - 2011 Ford F250 X-Cab	\$50,000
---------------------------------------------------------------	-----------------

Vehicle purchase to replace vehicle number S3, a 2011 Ford F250 extended cab.

Total: \$100,000

DEBT

APPENDIX

CENTRALIZED SERVICES REQUESTS

City Hall Interior Walls

Overview

Submitted By	Leana Kinley
Request Owner	Leana Kinley
Est. Start Date	01/09/2023
Est. Completion Date	03/31/2023
Department	Centralized Services
Type	Capital Improvement

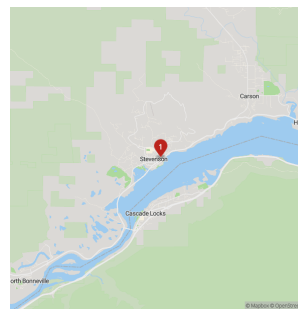
Description

Install interior walls within City Hall, either cube walls or constructed.





Details

Type of Project Refurbishment

Location



Supplemental Attachments

-  [Design Proposal A\(/resource/cleargov-prod/projects/documents/9e6631a29c92260e5c28.pdf\)](/resource/cleargov-prod/projects/documents/9e6631a29c92260e5c28.pdf)
 -  [Design Proposal B\(/resource/cleargov-prod/projects/documents/31eb43dc374a96406f19.pdf\)](/resource/cleargov-prod/projects/documents/31eb43dc374a96406f19.pdf)
 -  [Design Proposal C\(/resource/cleargov-prod/projects/documents/50f935b3aa8e9502cc40.pdf\)](/resource/cleargov-prod/projects/documents/50f935b3aa8e9502cc40.pdf)
 -  [Design Proposal D\(/resource/cleargov-prod/projects/documents/1e4256b29950f8d8cd40.pdf\)](/resource/cleargov-prod/projects/documents/1e4256b29950f8d8cd40.pdf)
-

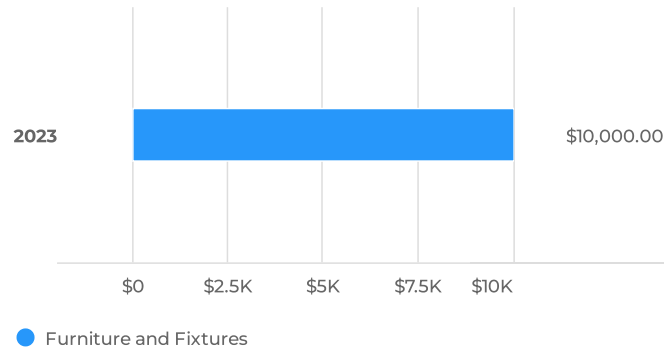
Capital Cost

FY2023 Budget
\$10,000

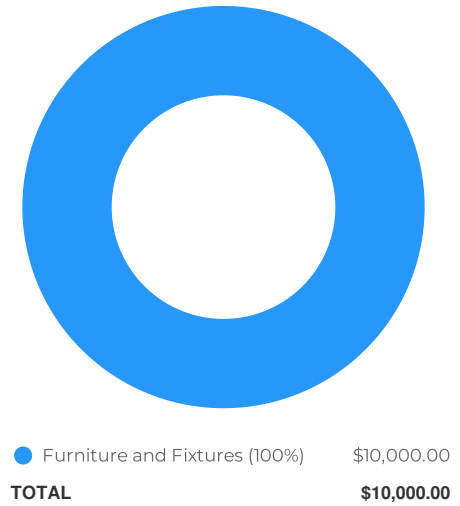
Total Budget (all years)
\$10K

Project Total
\$10K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	Total
Furniture and Fixtures	\$10,000	\$10,000
Total	\$10,000	\$10,000

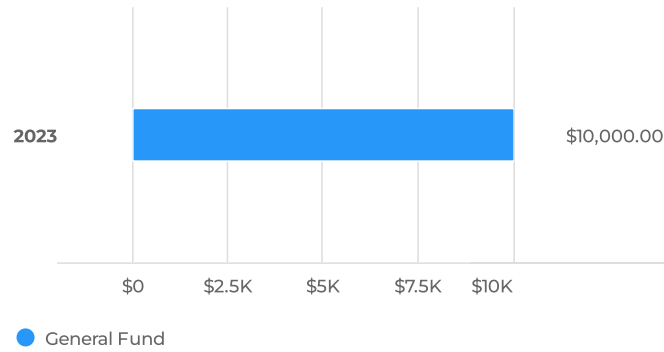
Funding Sources

FY2023 Budget
\$10,000

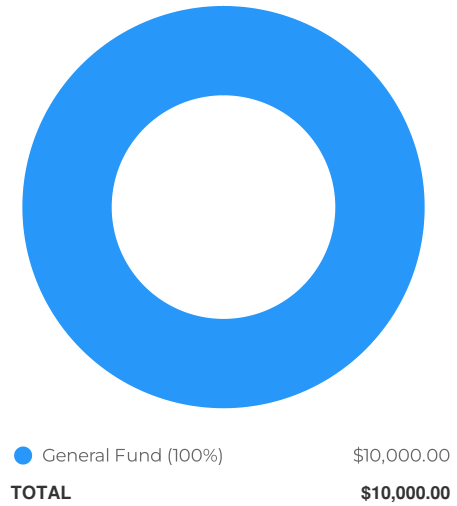
Total Budget (all years)
\$10K

Project Total
\$10K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
General Fund	\$10,000	\$10,000
Total	\$10,000	\$10,000

Paint City Hall

Overview

Submitted By	Leana Kinley
Request Owner	Leana Kinley
Est. Start Date	04/03/2023
Est. Completion Date	06/30/2023
Department	Centralized Services
Type	Capital Improvement

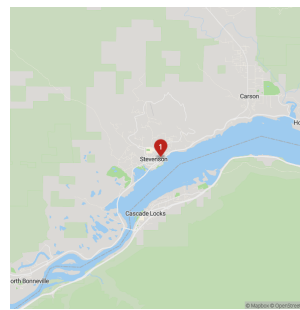
Description

Paint the exterior and interior of City Hall.

Details

Type of Project	Refurbishment
-----------------	---------------

Location



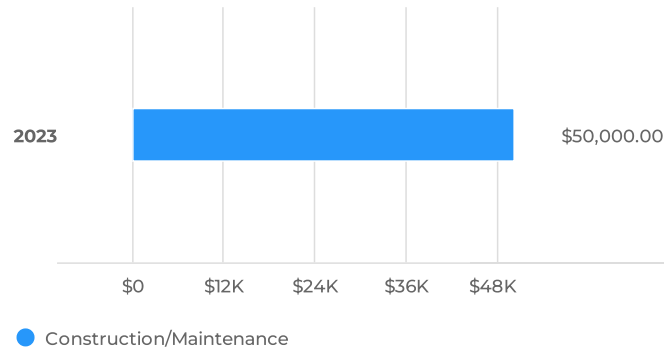
Capital Cost

FY2023 Budget
\$50,000

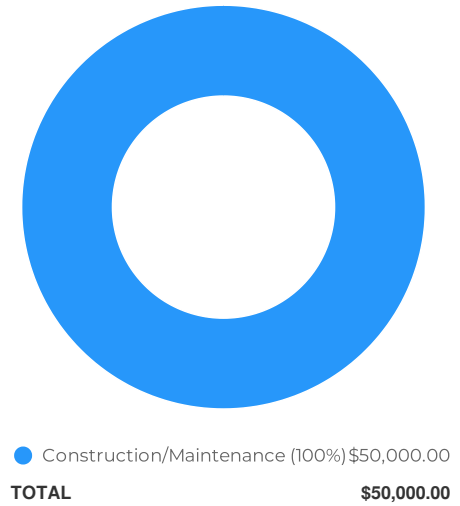
Total Budget (all years)
\$50K

Project Total
\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2023	Total
Construction/Maintenance	\$50,000	\$50,000
Total	\$50,000	\$50,000

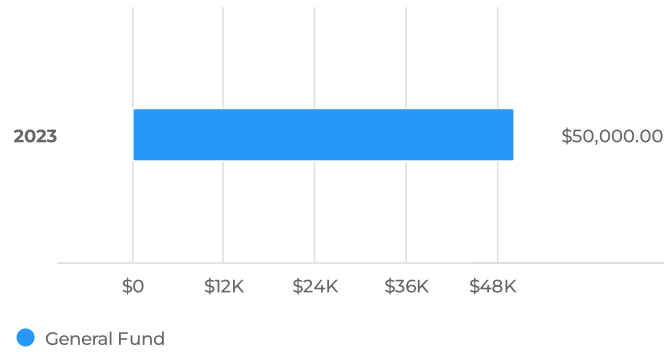
Funding Sources

FY2023 Budget
\$50,000

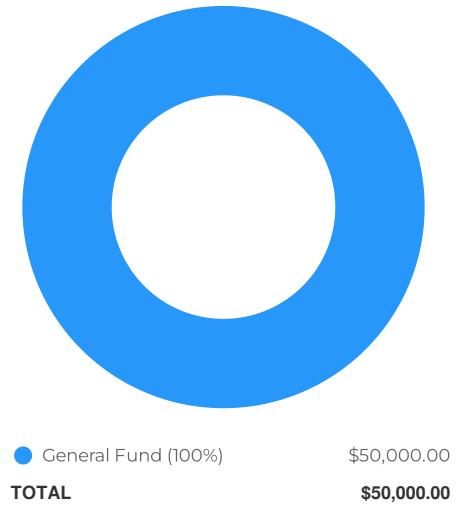
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
General Fund	\$50,000	\$50,000
Total	\$50,000	\$50,000

WATER UTILITIES REQUESTS

Loop Road Waterline Replacement

Overview

Submitted By	Leana Kinley
Request Owner	Leana Kinley
Est. Start Date	04/03/2023
Est. Completion Date	09/29/2023
Department	Water Utilities
Type	Capital Improvement

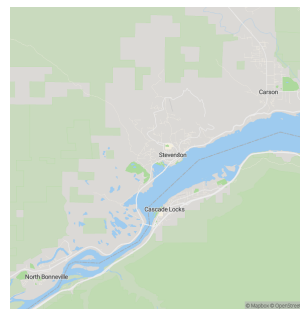
Description

Replace the waterline along Loop Road from Kanaka to Vancouver and replacing valve cluster at Loop and Vancouver.

Details

Type of Project	Improvement
-----------------	-------------

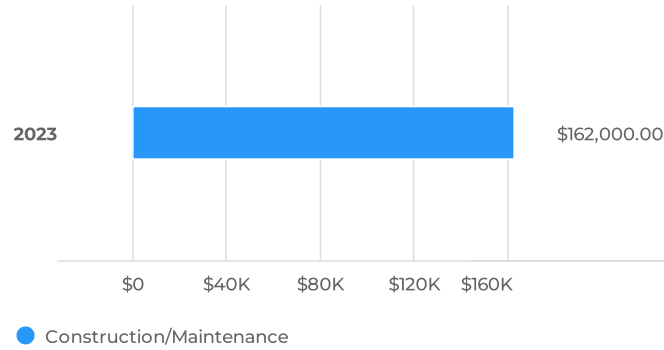
Location



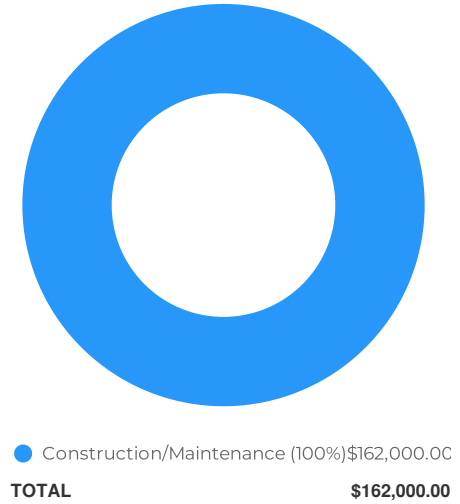
Capital Cost

FY2023 Budget **\$162,000** Total Budget (all years) **\$162K** Project Total **\$162K**

Capital Cost by Year



Capital Cost for Budgeted Years

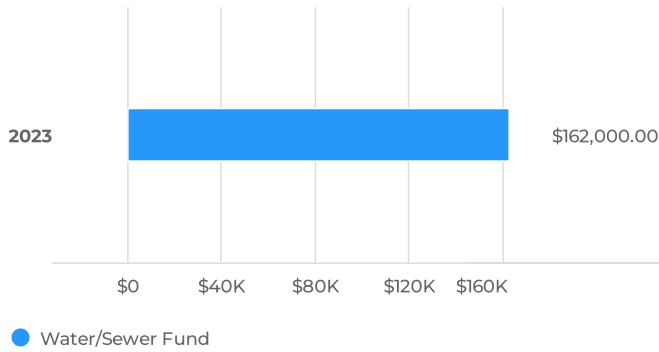


Capital Cost Breakdown		
Capital Cost	FY2023	Total
Construction/Maintenance	\$162,000	\$162,000
Total	\$162,000	\$162,000

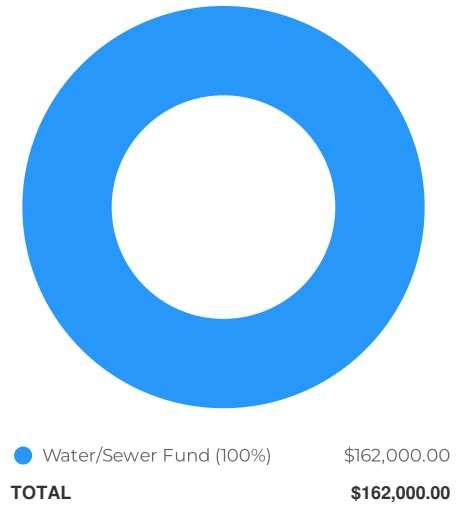
Funding Sources

FY2023 Budget **\$162,000** Total Budget (all years) **\$162K** Project Total **\$162K**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2023	Total
Water/Sewer Fund	\$162,000	\$162,000
Total	\$162,000	\$162,000

Paint Water Treatment Plant

Overview

Submitted By	Leana Kinley
Request Owner	Leana Kinley
Est. Start Date	02/01/2023
Est. Completion Date	12/29/2023
Department	Water Utilities
Type	Capital Improvement

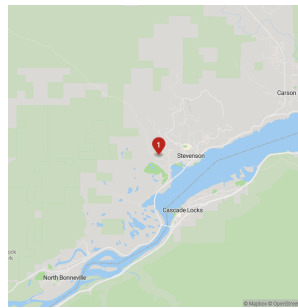
Description

Paint the interior of the water treatment plant to address and prevent corrosion.

Details

Type of Project	Refurbishment
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Location



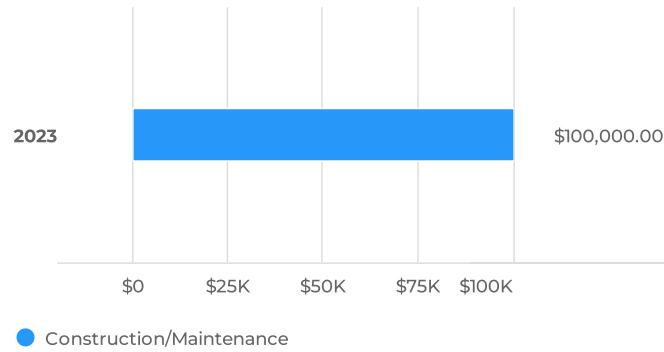
Capital Cost

FY2023 Budget
\$100,000

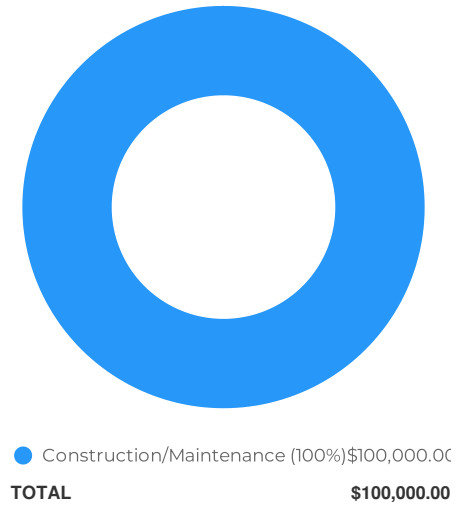
Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2023	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000

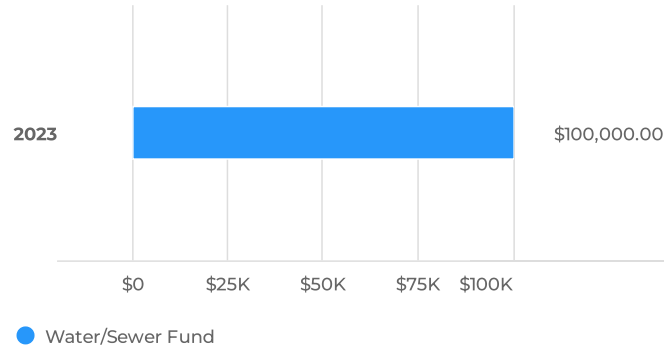
Funding Sources

FY2023 Budget
\$100,000

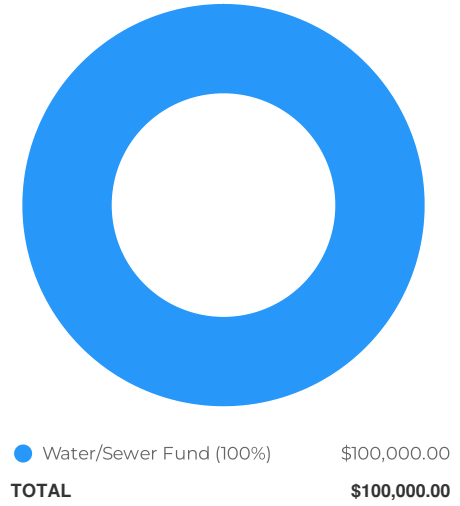
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Water/Sewer Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000

PUBLIC WORKS - CENTRALIZED SERVICES REQUESTS

Vehicle Purchase - Replacing S15 - 2008 Ford Standard Cab

Overview

Submitted By	Leana Kinley
Request Owner	Leana Kinley
Department	Public Works - Centralized Services
Type	Capital Equipment

Description

Vehicle replacement to replace vehicle number S15, a 2008 Ford Standard Cab vehicle.

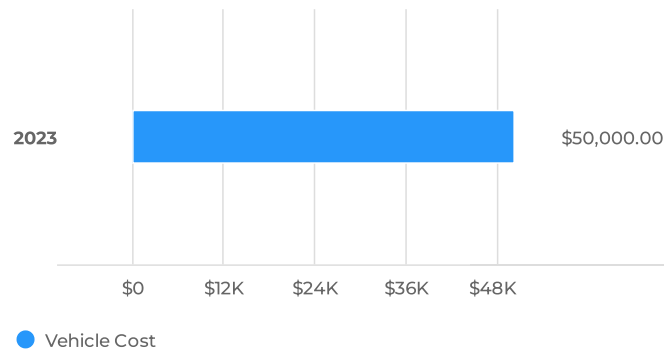
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

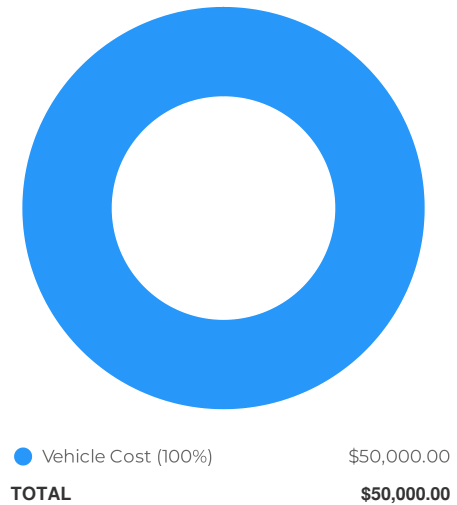
Capital Cost

FY2023 Budget	Total Budget (all years)	Project Total
\$50,000	\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2023	Total
Vehicle Cost	\$50,000	\$50,000
Total	\$50,000	\$50,000

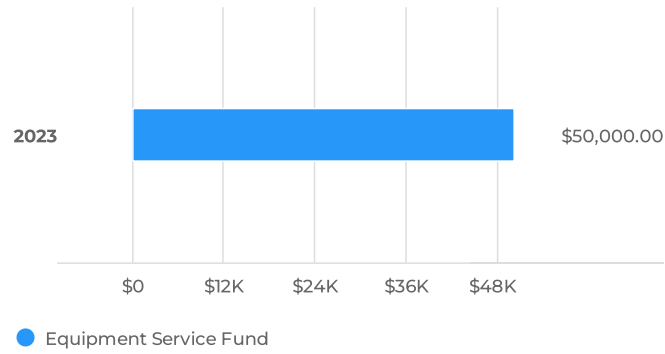
Funding Sources

FY2023 Budget
\$50,000

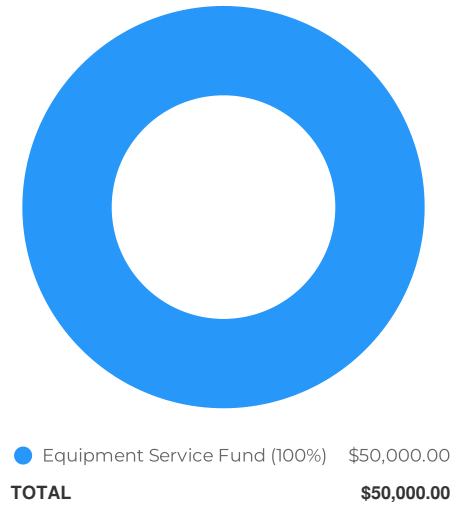
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2023	Total
Equipment Service Fund	\$50,000	\$50,000
Total	\$50,000	\$50,000

Vehicle Purchase - Replacing S3 - 2011 Ford F250 X-Cab

Overview

Submitted By	Leana Kinley
Request Owner	Leana Kinley
Department	Public Works - Centralized Services
Type	Capital Equipment

Description

Vehicle purchase to replace vehicle number S3, a 2011 Ford F250 extended cab.

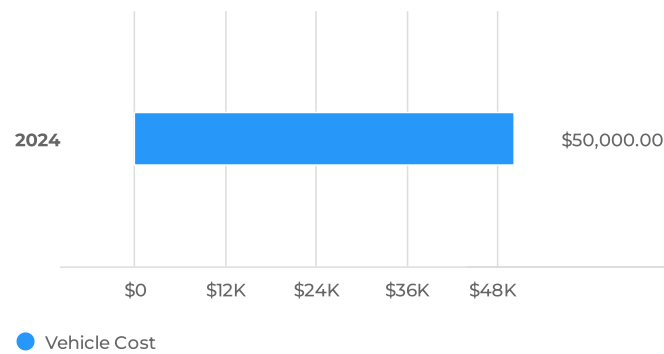
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

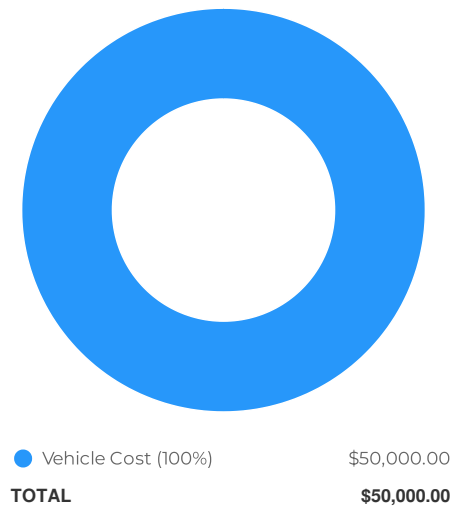
Capital Cost

Total Budget (all years)	Project Total
\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



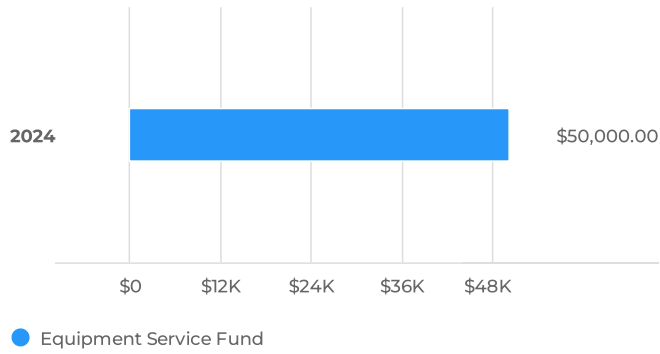
Capital Cost Breakdown		
Capital Cost	FY2024	Total
Vehicle Cost	\$50,000	\$50,000
Total	\$50,000	\$50,000

Funding Sources

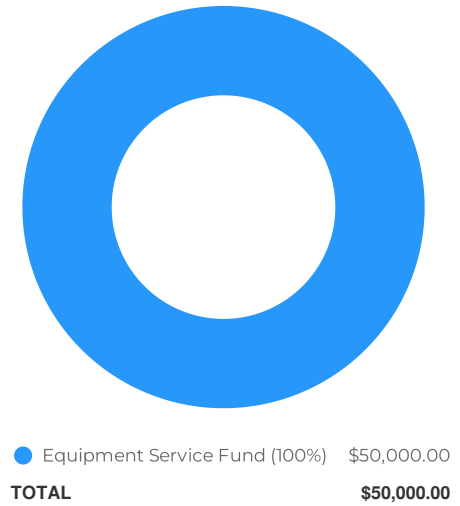
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Equipment Service Fund	\$50,000	\$50,000
Total	\$50,000	\$50,000

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.