

City of Stevenson Digital Budget Book



Preliminary Version - 11/01/2022

Last updated 11/17/22

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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:

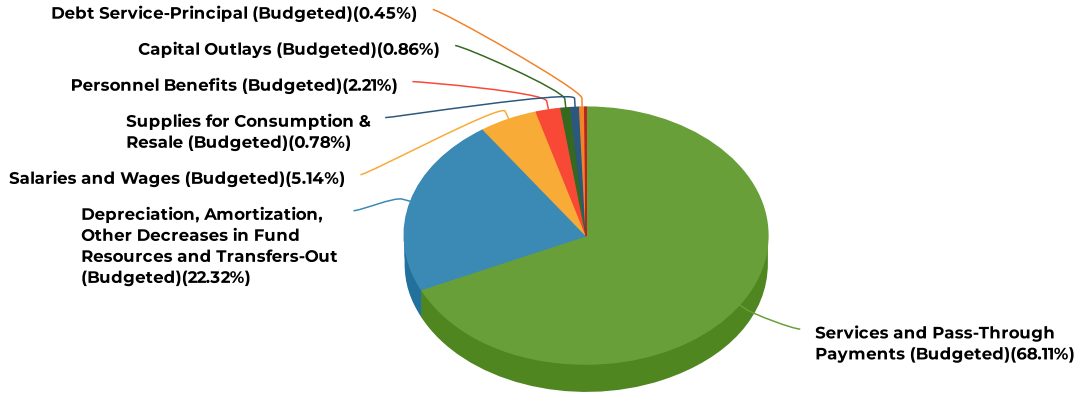
- o The historical population is estimated at 1,550.
- o 1% increase in the property tax levy, plus new construction.
- o A conservative sales tax estimate based on historical receipts.
- o Increase in water utility base rate of 5% for 2023.
- o Increase in wastewater utility rates of 15% for 2023.
- 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. The entirety of the Other Financing Sources is in the Sewer Fund.

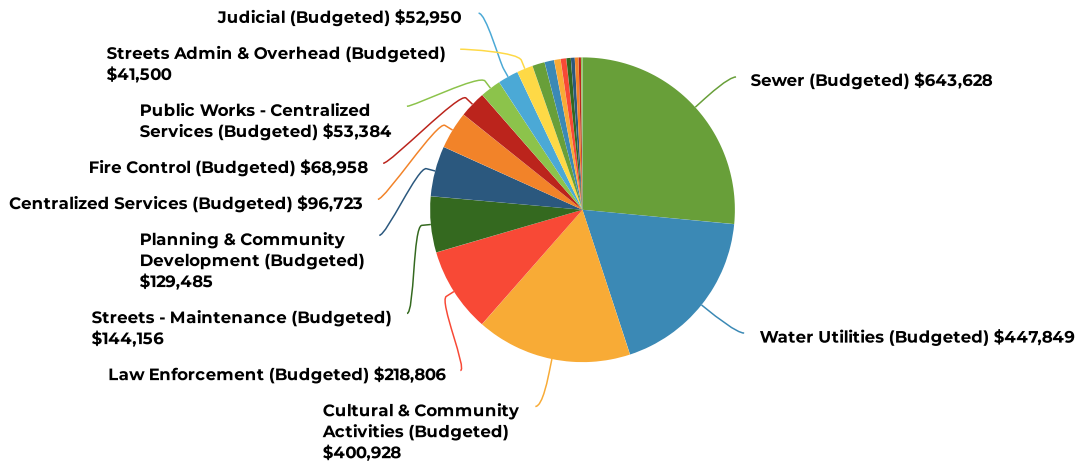
Revenue sources include:

- 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 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



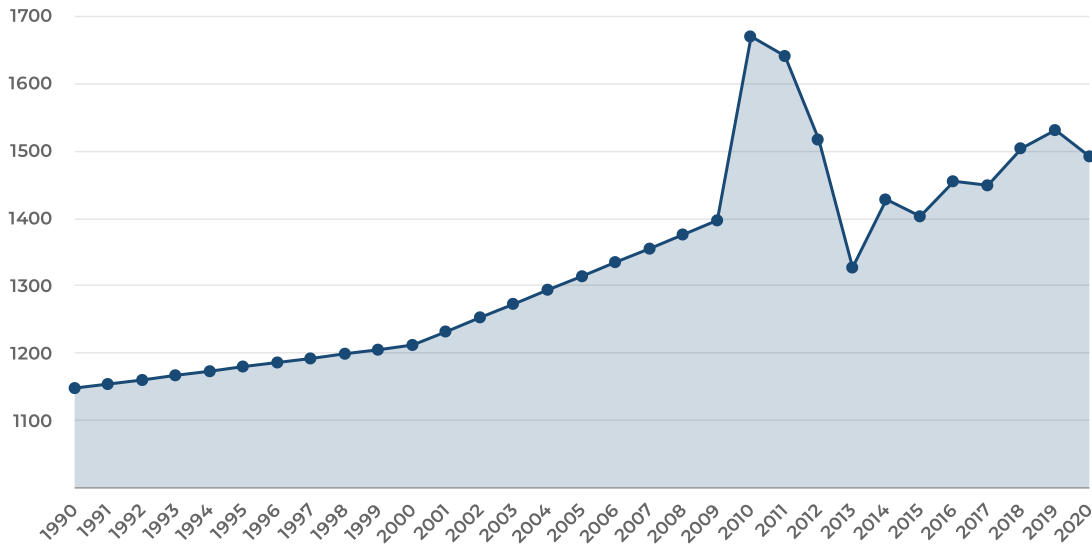
TOTAL POPULATION

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



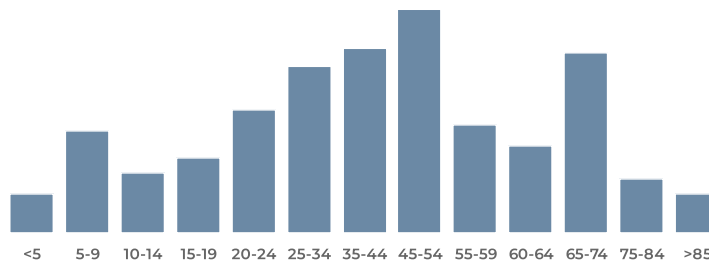
DAYTIME POPULATION

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.

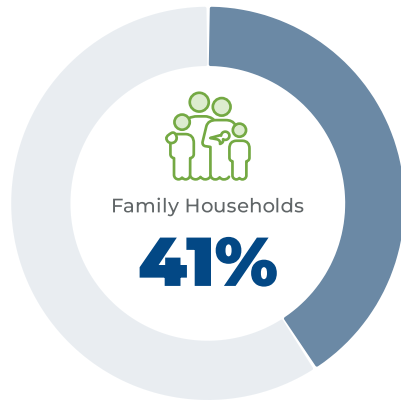
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

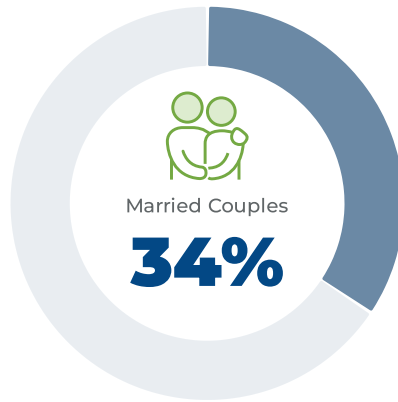
609

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.



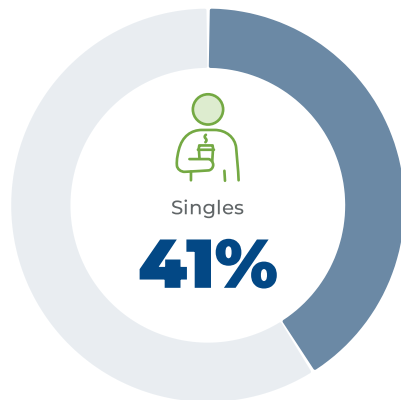
▼ **19%**

lower than state average



▼ **32%**

lower than state average



▲ **53%**

higher than state average



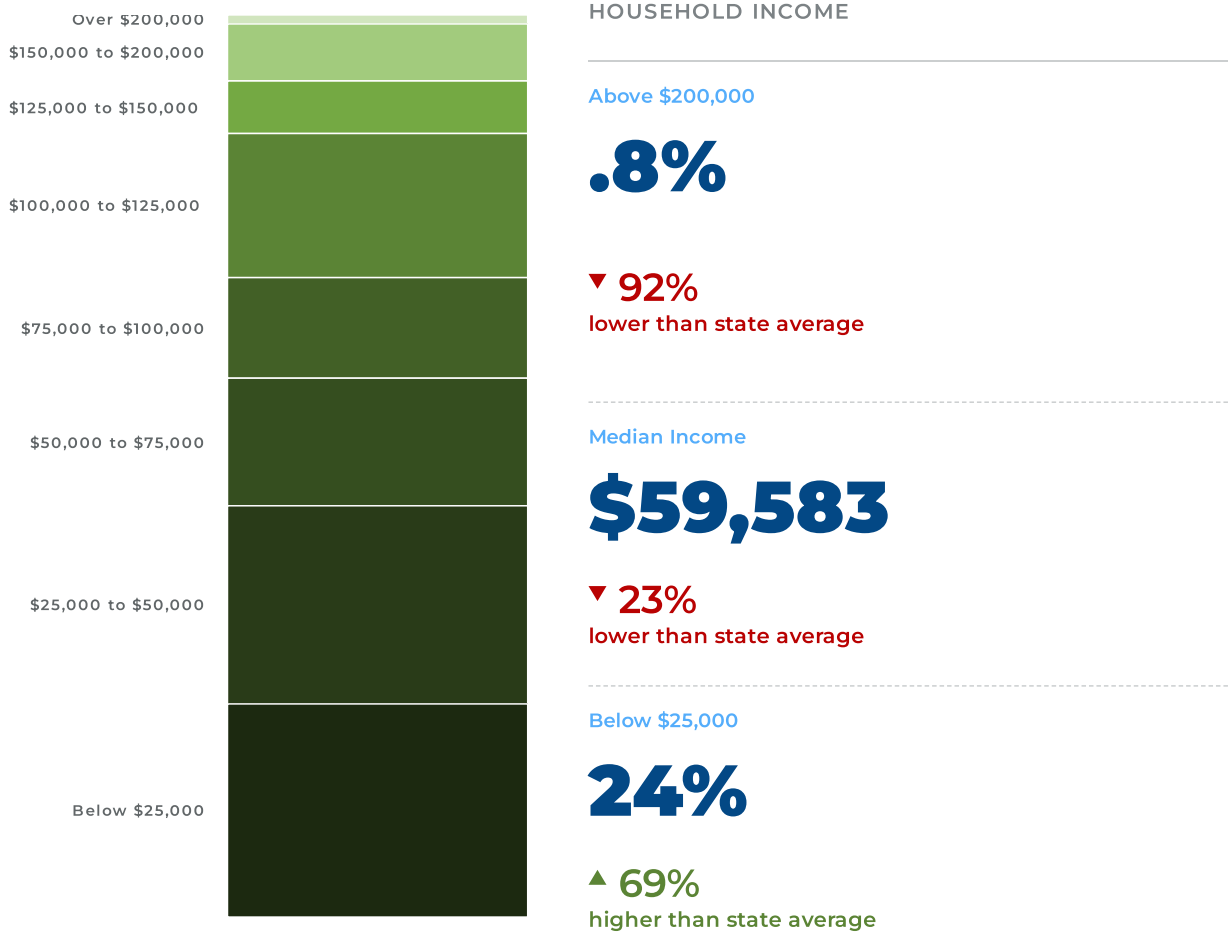
▼ **8%**

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.

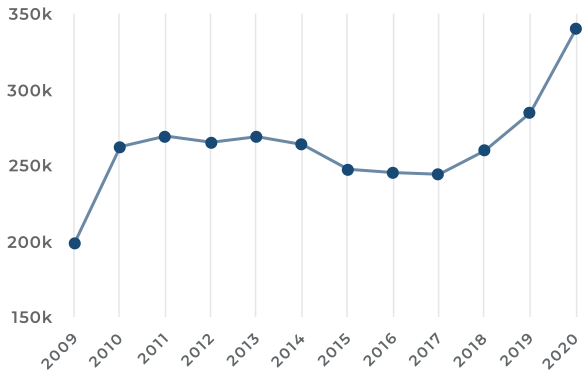


* Data Source: American Community Survey 5-year estimates

Housing Overview



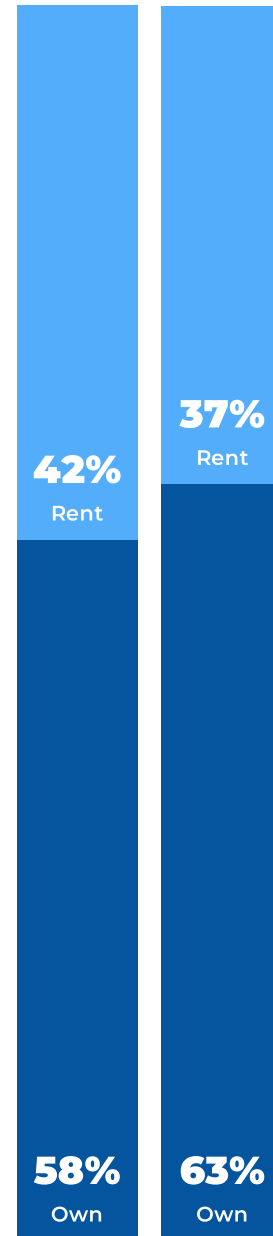
2020 MEDIAN HOME VALUE
\$339,700



** 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.



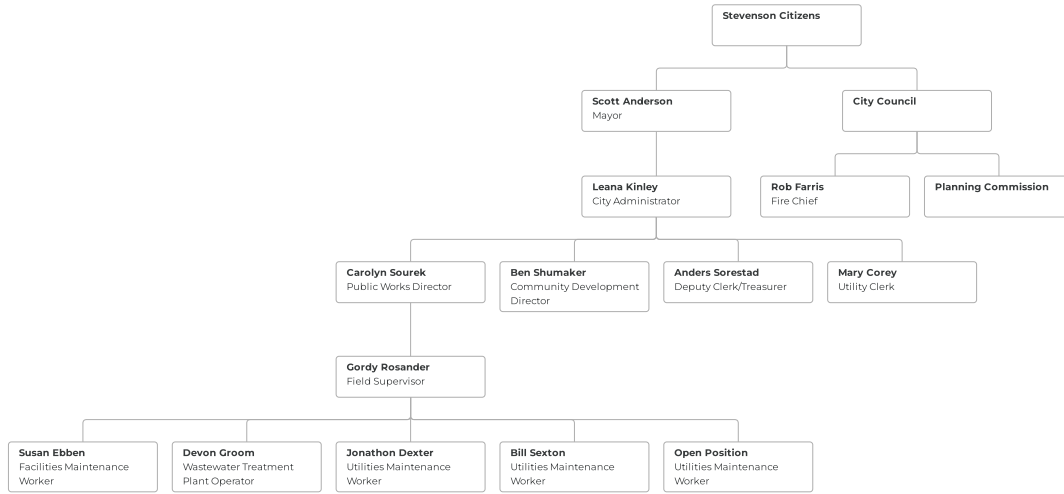
** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

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.

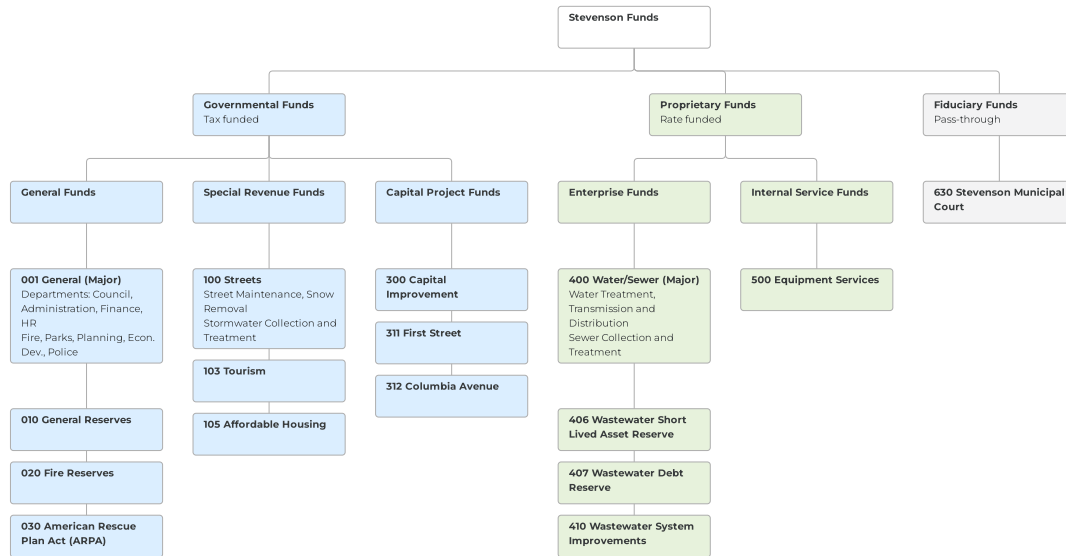
FIDUCIARY FUND TYPES:

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

Statement of Purpose

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

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

Financial Goals

The City of Stevenson's financial goals seek to:

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

Financial Policies

Stevenson's financial policies address the following major areas:

- **General Policies**
- **Revenue Policies**
- **Expenditure Policies**
- **Operating Budget Policy**
- **Capital Management Policy**
- **Small and Attractive Item Policy**
- **Accounting Policy**
- **Debt Policy**
- **Cash Mgmt/Investment Policy**
- **Reserve Policy**
- **Cost Allocation Policy**

General Policies

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

Revenue Policies

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

General Revenues

1. Current expenditures will be funded by current revenues. The City will try to maintain a diversified and stable revenue system to protect programs from short-term fluctuations in any single source.
2. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.
3. General Fund and other unrestricted revenues will not be earmarked for specific purposes, activities or services unless otherwise authorized by City Council or required by law, or generally accepted accounting practices (GAAP). All nonrestricted revenues will be deposited into the General Fund and appropriated by the budget process.
4. If revenues from "one-time" or limited duration sources are used to balance the City's annual operating budget, it is to be fully disclosed and explained at the time the budget is presented. It is the City's goal to not rely on these types of revenues to balance the operating budget.
5. The City will not use deficit financing and borrowing to support on-going operations in the case of long-term (greater than one year) revenue downturns. Thereafter, revenue forecasts will be revised and expenses will be reduced to conform to the revised long-term revenue forecast or revenue increases will be considered.
6. The City will follow an aggressive and professional policy of collecting revenues. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

Fees and Charges

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

Grants and Gifts

9. Grant funding for programs or items which address the City's current priorities and policy objectives should be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund on-going programs.
10. Before accepting any grant, the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.

11. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended in accordance with the City's Donation Policy and the wishes and instructions of the donor.

Expenditure Policies

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

1. The City will strive to adopt an annual General Fund budget in which current expenditures do not exceed current projected revenues. Capital expenditures may be funded from one-time revenues.
2. Department Directors are responsible for managing their budgets within the total appropriation for their department.
3. The City will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. The City Council may approve a short-term interfund loan or use of one-time revenue sources to address temporary gaps in cash flow, although this will be avoided if possible.
4. Long-term debt or bond financing shall not be used to finance current operating expenditures.
5. The City will assess funds for services provided internally by other funds. Interfund service fees charged to recover these costs will be recognized as revenue to the providing fund.
6. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The City will invest in technology and other efficiency tools to maximize productivity. The City will hire additional staff only after the need for such positions has been demonstrated and documented.
7. All compensation planning will focus on the total cost of compensation which includes direct salary, health care benefits, pension contributions, and other benefits which are a cost to the City.
8. Periodic comparisons of service delivery will be made to ensure that quality services are provided to our citizens at the most competitive and economical cost. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery where appropriate. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
9. Whenever feasible, government activities will be considered enterprises if doing so will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
10. The City will make every effort to maximize any discounts offered by creditors/vendors. Staff will also use competitive bidding per the Purchasing Policy to attain the best possible price on goods and services.

Operating Budget Policies

1. The City Council will adopt and maintain a balanced annual operating budget.
2. The City will strive to adopt a budget where current annual operating revenues will be equal to or greater than current operating expenditures.
3. Balanced revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, contractual obligations, and capital improvements. The forecast will encompass five years and will be updated annually.
4. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.
5. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital expenditures and/or "one-time" only General Fund expenditures.
6. The City will provide for adequate maintenance and the orderly replacement of capital assets and equipment. Fleet and equipment replacement will be accomplished through the use of a "rental" rate structure. The rates will be revised annually to ensure that charges to operating departments are sufficient for the replacement of the vehicles and equipment.
7. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget will provide the staff the resources necessary to accomplish City Council determined service levels.
8. As mandated by RCW 35A.33.135, the Mayor shall annually present a proposed operating budget to the City Council on or before the first Monday in October. The City Council must adopt by ordinance a final balanced budget no later than December 31 of each year.
9. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.
10. Budget control and accountability is maintained at the departmental level.
11. The Mayor has the authority to approve appropriation transfers between programs or departments within a fund. In no case may total expenditures of a particular fund exceed that which is appropriated by the City Council without a budget amendment. Amendments to the budget are approved by the City Council.

Capital Management Policies

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

Capital Facilities Plan

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

Capital Asset Management

6. The City will maintain its capital assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
7. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$5,000 per item with a useful life of over one year.
8. The City will conduct an annual physical count/inspection of all capital assets.
9. Adequate insurance will be maintained on all capital assets consistent with the results of the annual physical count/inspection.

Small and Attractive Item Policies

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

1. Small and attractive items are defined as easily moveable, desirable items with a unit cost of \$300.00 to \$4,999.99 and have a life expectancy of more than one year. Those items are either concealable or portable.
2. Concealable items are defined as small enough to fit into one's pocket, bag, briefcase or back pack (examples: electronic devices, radios, weapons; laptops, peripherals such as Personal Data Assistants (PDA) & software packages; etc.).
3. Portable items are defined as medium sized assets that can be easily carried. (examples: televisions, computers, printers, mobile hand or power equipment; rescue equipment; computer monitors, modems, cpu's, projectors, typewriters, lawn mowers, etc.).
4. Each department head or their designee will prepare a list at least annually of their small and attractive items. This list will be provided to the City Administrator by January 31st each year for monitoring.
5. Each department/fund will notify the City Administrator of any additions, deletions, interdepartmental transfers, modifications, or leases of property that is not reflected on the preliminary list. Deletions from the inventory should include items that were scrapped, cannibalized, disappeared mysteriously, or damaged beyond salvage. The City Administrator or their designee will ensure the appropriate changes are made to the departments/funds small and attractive list. After the adjustments are made, the final list will be given to the department head or the Mayor to sign that it is true and correct.
6. A physical inventory will be conducted annually by the department to verify the existence and condition of all items on the Small and Attractive list. Every two years the City Administrator or their designee will help with the physical inventory verification with each department during the summer or fall months.
7. The Small & Attractive list will contain the serial number, model number and other key-identifying characteristics. All inventoried property will be assigned a unique city identification number by the City Administrator's Office if it does not already have one of the identifiers listed above. If an item is assigned a city identification number, that assigned number will follow the asset throughout its life in the city's Small and Attractive system.
8. Whenever feasible, each piece of property will be engraved or marked with the city's name and/or identification number on the upper right-hand corner. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.
9. The city's property identification numbers are assigned by the City Administrator's Office for uniformity and must be unique to a single property item if there is not a serial number, model number or other key-identifying characteristic. Each department/fund should maintain a register of ID numbers that identify assets under their control if there is no serial or model number. The city will use a 10-character field that has the capability of using alpha or numeric characters for their ID number.
10. The city may acquire property via purchase, construction, donation, or lease. Regardless of how it is acquired, when the property is received, the department/fund purchasing the item will add it to their Small and Attractive data base listing and mark the item with the city's name. Quarterly the City Administrator's office will provide a list with documentation on all small and attractive items purchased. This list will include department, date, serial numbers, model numbers, order numbers, or any other means available for tracking purposes.
11. Items previously acquired will eventually be disposed of and need to be deleted from the departments list. Deletion may be required due to a sale of the asset, scrapping, mysterious disappearance (lost or stolen), or involuntary conversion (fire, flood, etc.).
12. The department head controlling the item is the only one in position to trigger removal from their list. An Asset Disposal Sheet must be submitted in the event of deletion for any reason. Items disappearing mysteriously may require additional reports to the police department, Mayor, and

- insurance company. Deletions brought about as a result of natural disasters would require reporting to the insurance provider for an eventual reimbursement claim.
13. Occasional transfers of property between departments, individuals within a department or funds will occur. The original controlling department/fund is accountable for all items and for initiating a notice of transfer.
 14. Interdepartmental transfers involving a proprietary fund (i.e. Water/Sewer) need to have a transfer of money. The sale price will be fair market value, which may result in a gain or a loss on sale of fixed assets. Interdepartmental transfers or intergovernmental (i.e. city to County or State) do not require the city to declare the item surplus or to do a public notice.
 15. Whenever an item has mysteriously disappeared and all efforts have failed to recover it, the controlling department/fund shall notify the City Administrator, who will give a copy to the Mayor and the Sheriff's Office. Ninety days after notification, if the item has not been found, the department head will send an Asset Missing Form to the City Administrator's office so they may remove the asset from the asset inventory. Copies of the report will be sent to the Mayor, City Council, and Department Head.

Accounting Policies

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

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

Debt Policies

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

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

Reserve Policies

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

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

Strategic Reserve

3. The City's goal shall be to establish and maintain a General Operating Strategic Reserve of at least 10 percent of the General Fund and General-Fund supported operating budgets.
4. The reserve is defined as an emergency or cash flow reserve to fund one-time, emergency, or unanticipated expenditure requirements or offset unanticipated revenues fluctuations occurring in the fiscal year or one-time revenue losses.
5. Annual contributions will be budgeted from the General Fund resources as available to establish and maintain the target reserve level.
6. All expenditures drawn from the reserve account shall require prior Council approval unless previously authorized by the City Council for expenditure in the annual budget.

General Fund

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

Unemployment Reserve

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

Enterprise Funds

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

Equipment Rental & Replacement Fund

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

Additional Reserves

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

Cost Allocation Policies

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

1. Under Washington State law and the State Auditor's Office *Budgeting, Accounting, and Reporting System* (BARS) manual, government officials may charge a portion of the costs for central overhead services to restricted funds, such as utility funds or special revenue funds, only to the extent that each fund benefits from those services. Governments may not allocate general government service costs such as public safety, parks, law enforcement, and community and economic development.
2. BARS manual section 3.9.5 discusses Overhead Cost Allocations. Exhibit 1 of that section lists "Sound practices and requirements for allocating overhead costs", including developing and maintaining a written plan, describing the allocation factors used, and explaining the rationale behind those decisions. Exhibit 2 of that section lists appropriate allocation factors for common types of overhead costs. The City must maintain appropriate documentation to support the overhead costs that were charged to each fund. (See the BARS manual for a complete discussion).

City Administrator Salary and Benefits

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

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

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

Deputy Clerk Treasurer Salary and Benefits

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

Equipment Services Fund

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

Allocated Costs

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

1. Legislative, executive, and legal costs will be distributed based on agenda items.
2. Finance and central services costs will be distributed based on number of financial transactions.

3. At year end, the budget allocation will be reconciled to actual costs and percent allocation.

Other allocated costs include:

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

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

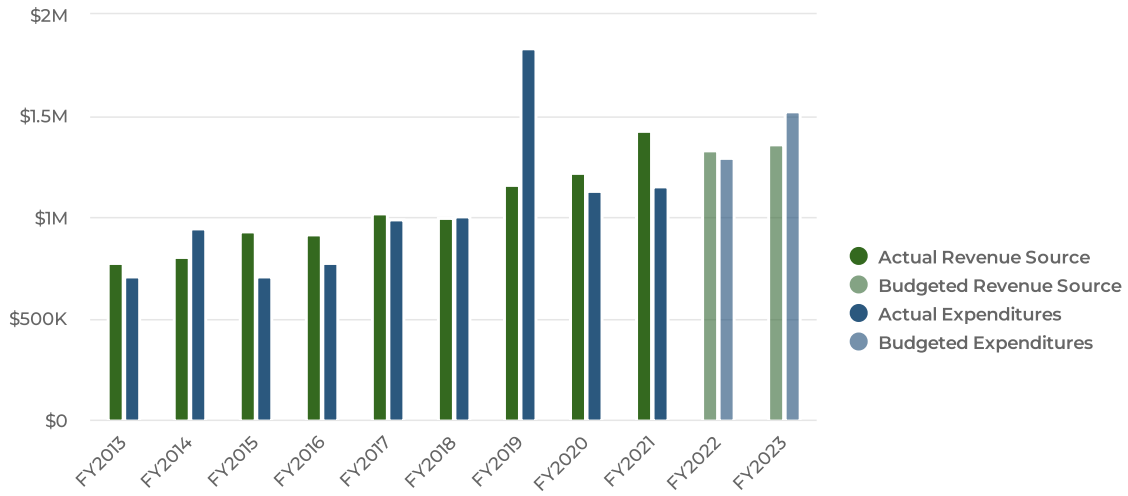
FUND SUMMARIES

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.

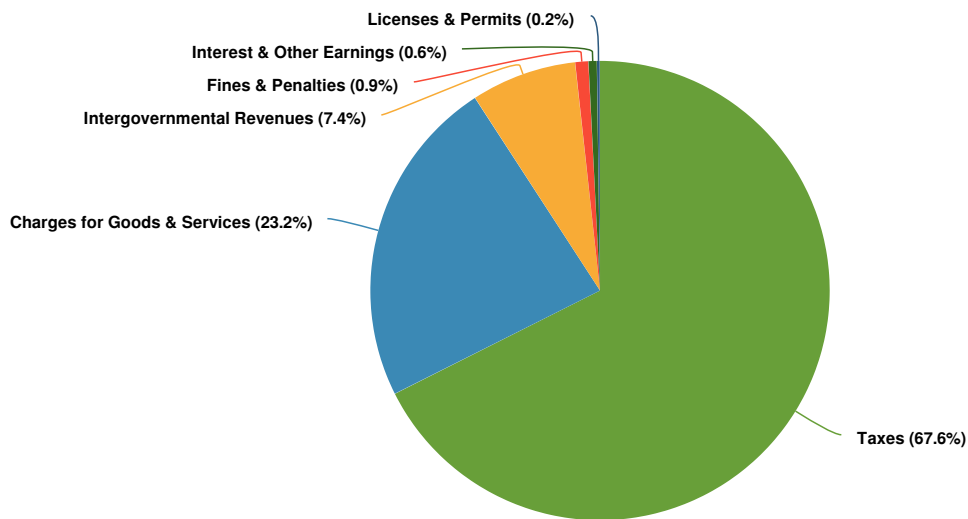


Revenues by Source

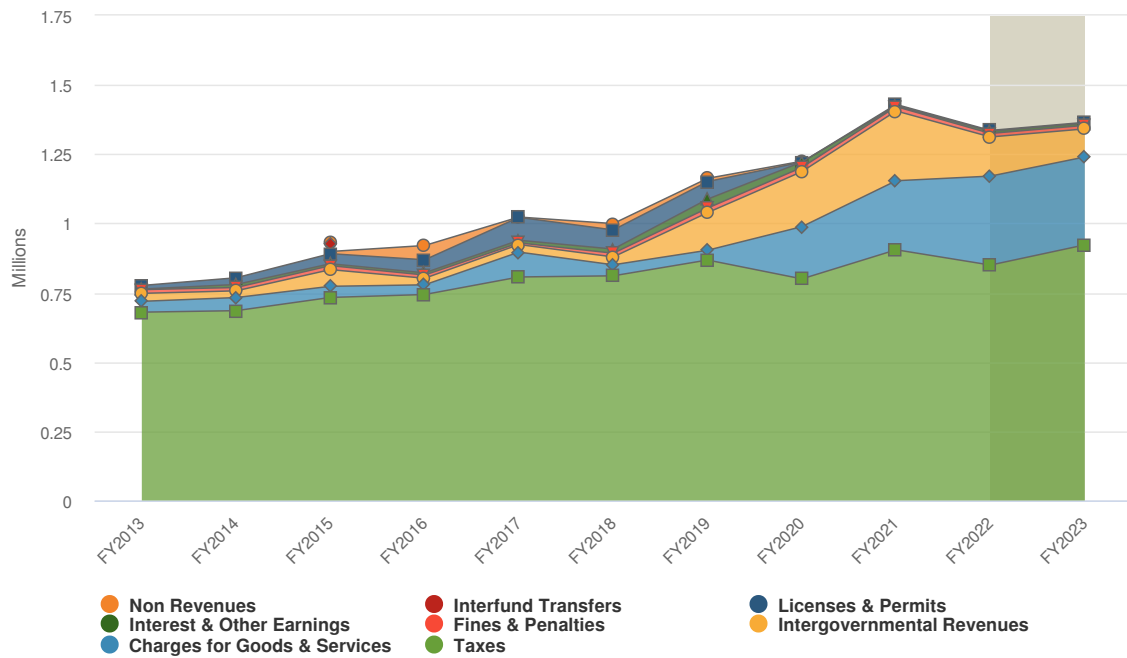
Primary revenue sources for the General Fund are property and sales taxes. Property taxes are levied on 100% of assessed valuation as determined by the Skamania County Assessor's Office and are limited by Washington State law to a 1% annual increase plus the addition of any new construction and annexations.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

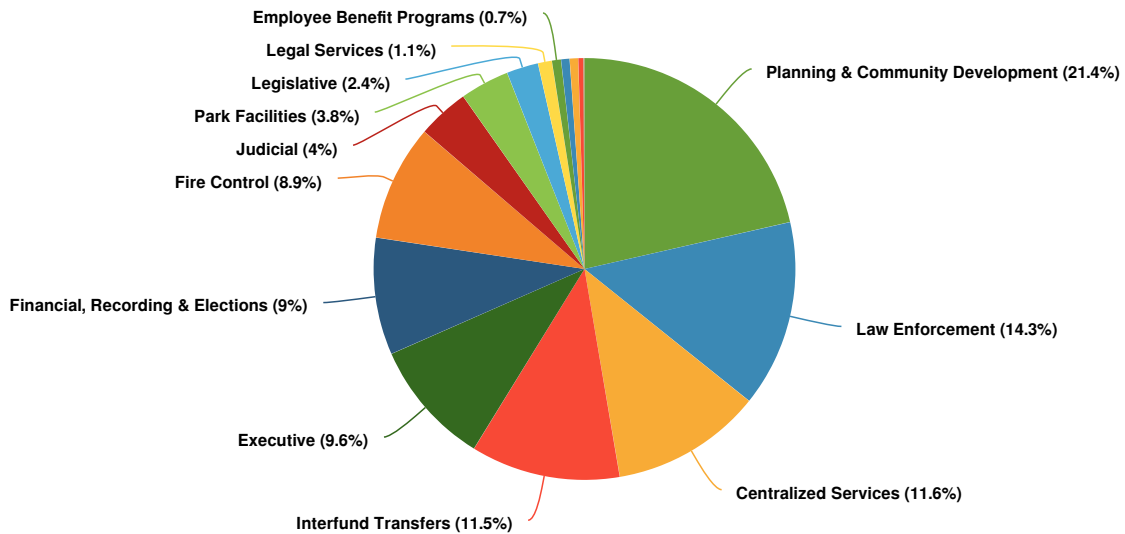
2023 projects include:

- 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)

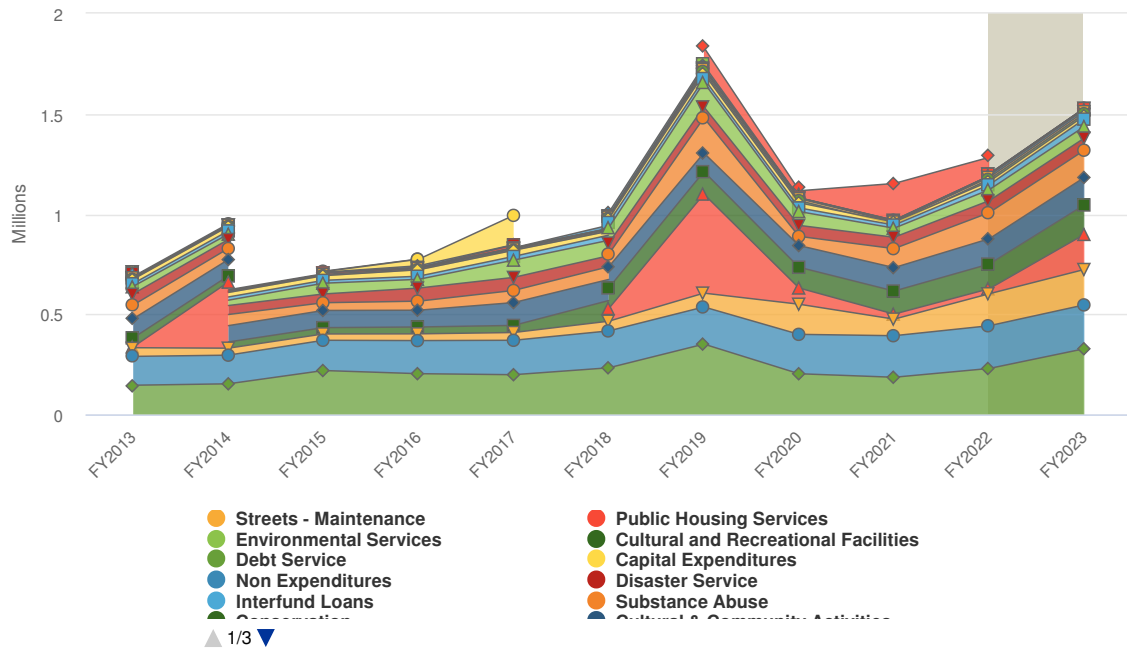
Additional changes in expenses are increased personnel costs for a portion of a new full-time staff member to work with the public works and planning department on records management and permitting.

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



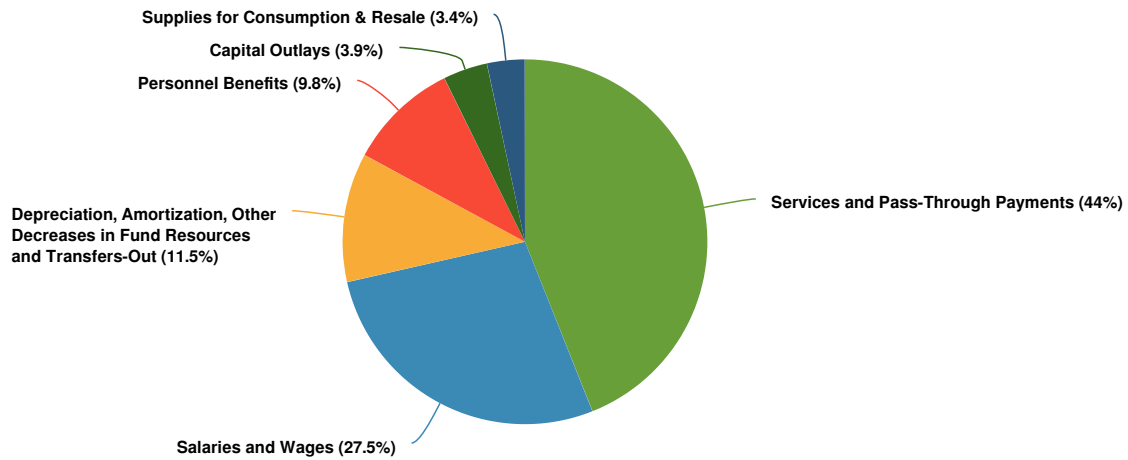
Grey background indicates budgeted figures.

| 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% | |

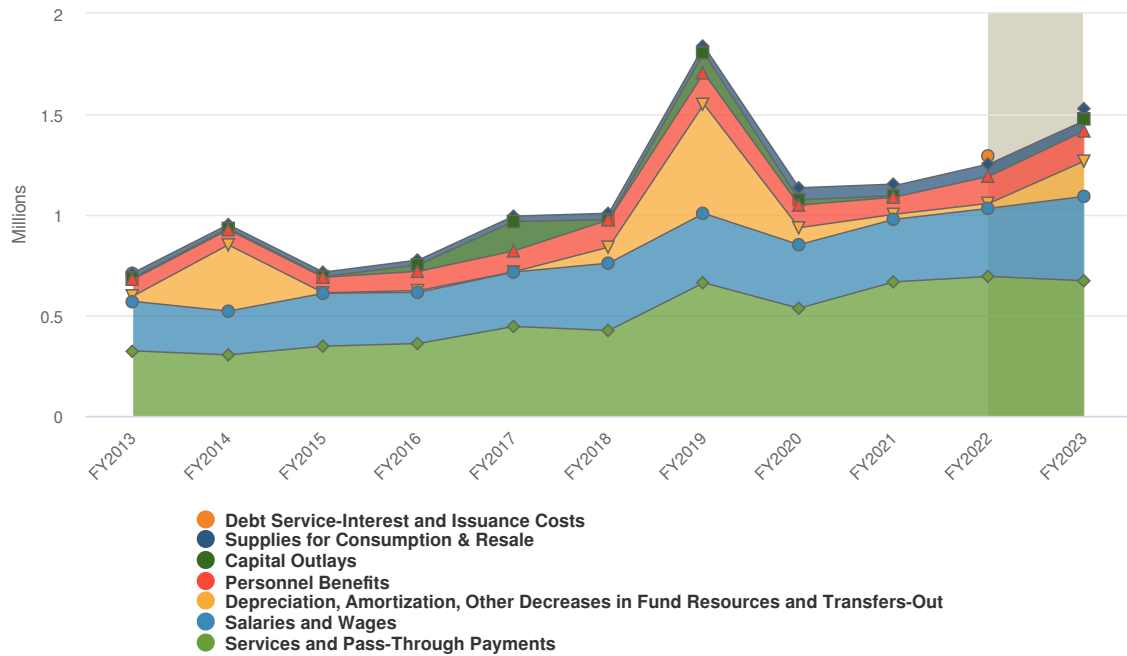
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------------|--------------------|--------------------|------------------|--------------------|--|-------|
| Non Expenditures | | | -\$2,378 | | 0% | |
| 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



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 | | | | | | |
| 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:

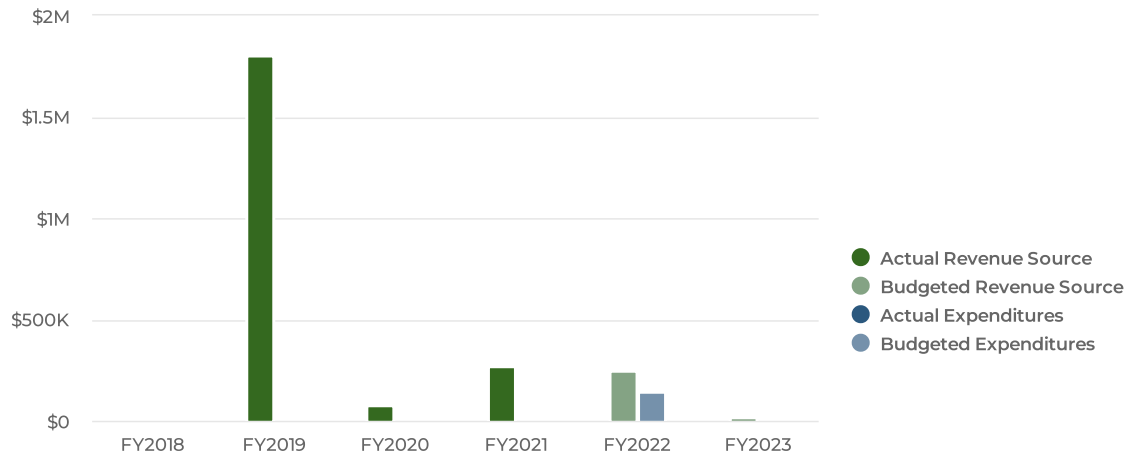
General Reserve Fund - restricted by SMC 3.30.010 for urgent or emergency purposes as determined and approved by council. It may also be used as a source of short-term (less than three years) interfund loans.

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.

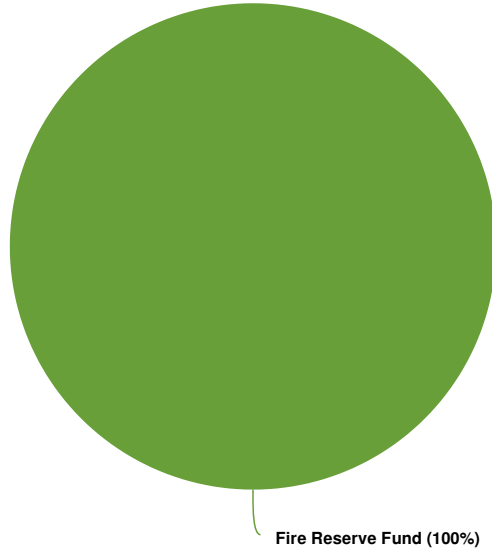


Revenue by Fund

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

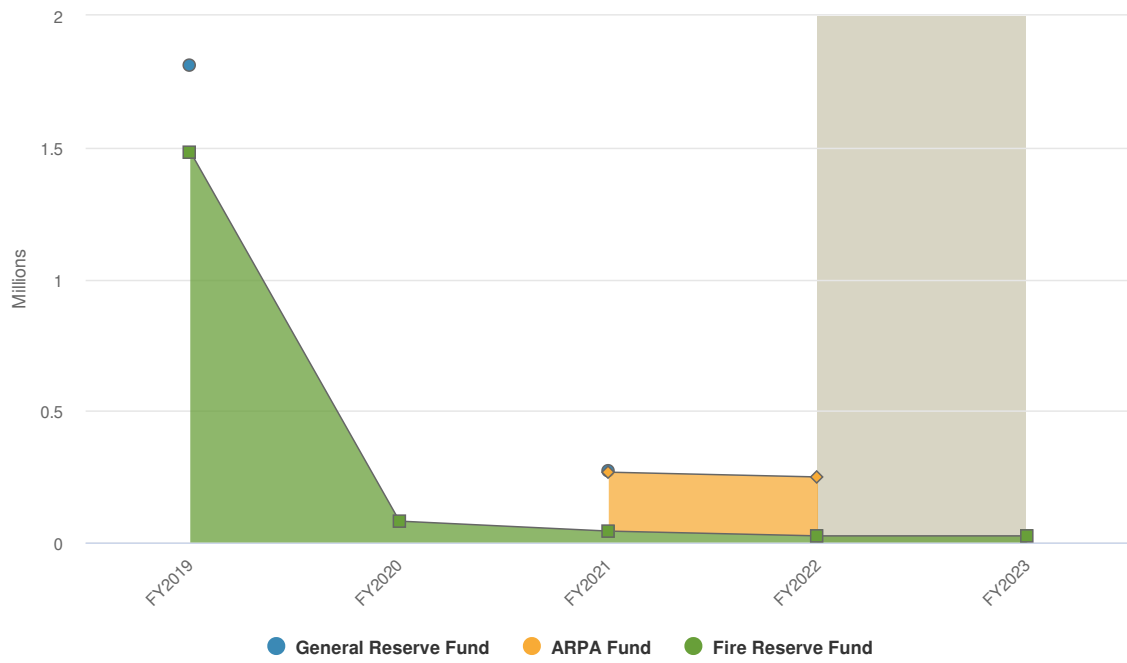
The ARPA fund was established from a one-time revenue over two-years allocated on a population basis.

2023 Revenue by Fund



Fire Reserve Fund (100%)

Budgeted and Historical 2023 Revenue by Fund

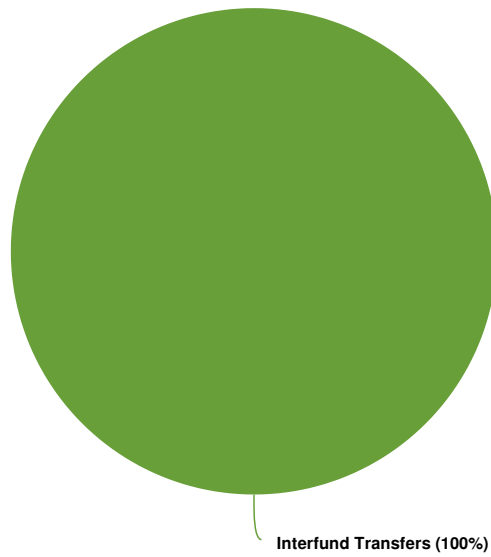


Grey background indicates budgeted figures.

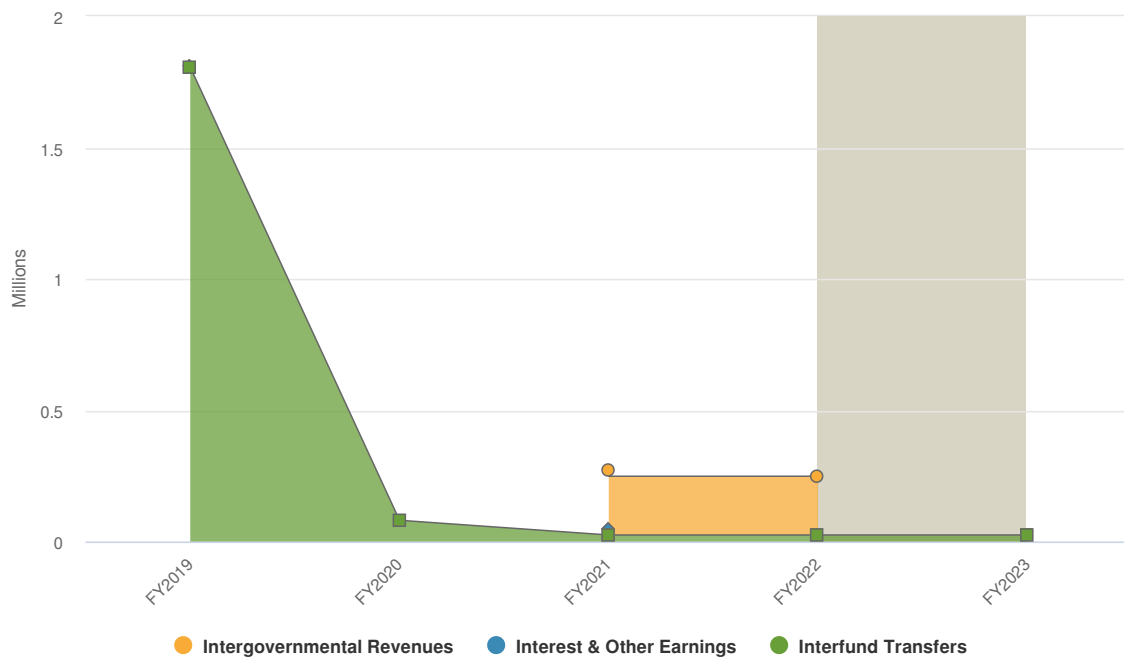
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------|------------------|------------------|------------------|-----------------|--|-------|
| General Reserve Fund | \$5,609 | | \$1,815 | | 0% | |
| 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



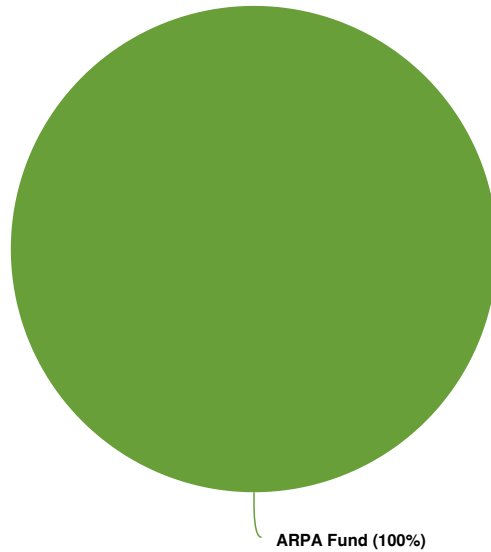
Grey background indicates budgeted figures.

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

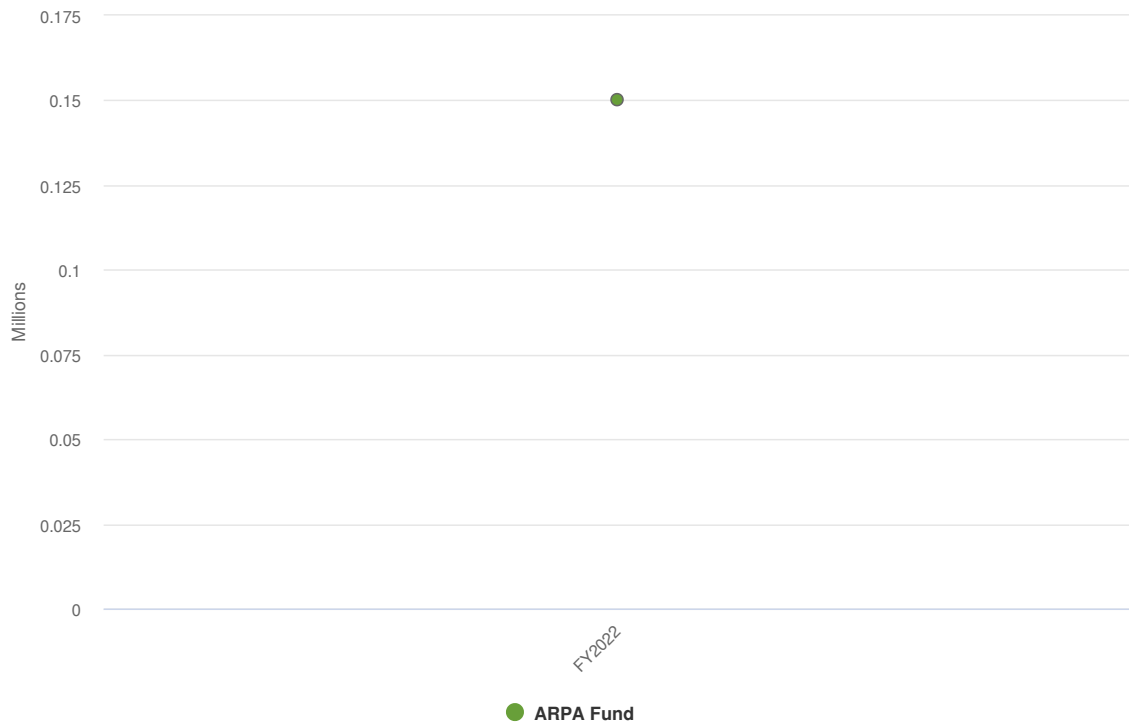
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|------------------|------------------|-----------------|--|-------|
| Intergovernmental Revenues | \$223,677 | \$223,676 | \$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

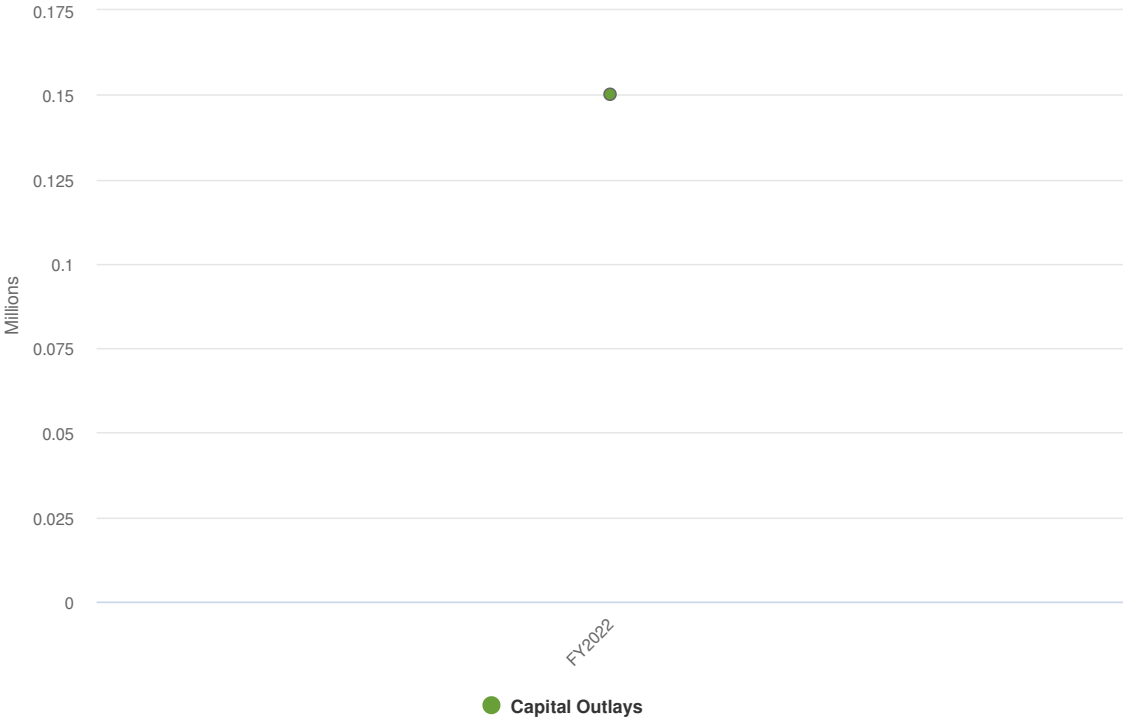


| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-------------------------|---------------|------------------|---------------|--|-------|
| ARPA Fund | | \$150,000 | | -100% | |
| Total ARPA Fund: | | \$150,000 | | -100% | |

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:

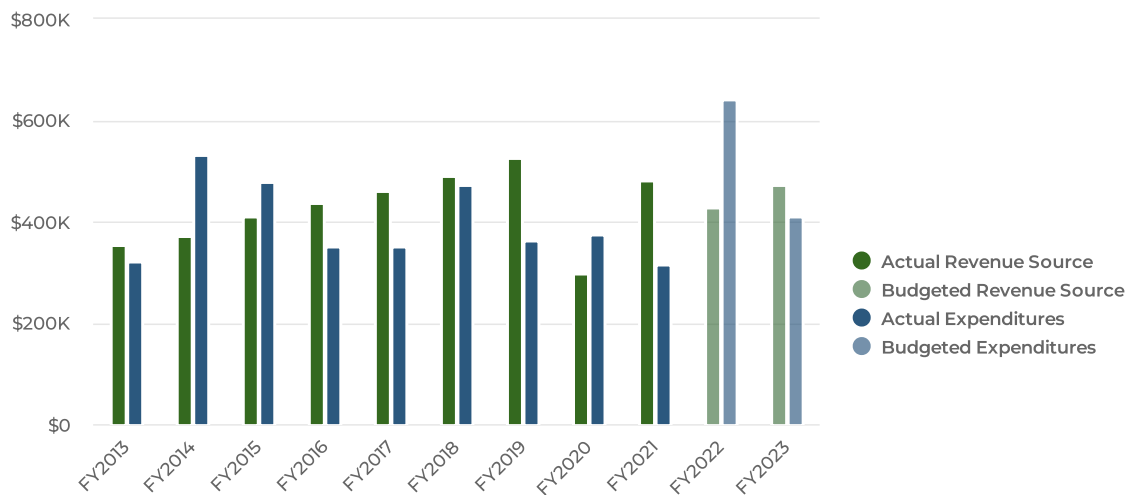
- Blues and Brews
- 4th of July Fireworks
- County Fair and Timber Carnival
- GorgeGrass
- Waterfront Festival
- X-Fest
- Gorge Outrigger Races
- Bridge of the Gods Kitefest
- Gorge Olympic Windsurfing Cup
- Gorge Downwind Championships

Tourism related Capital projects:

- Courthouse Park Plaza

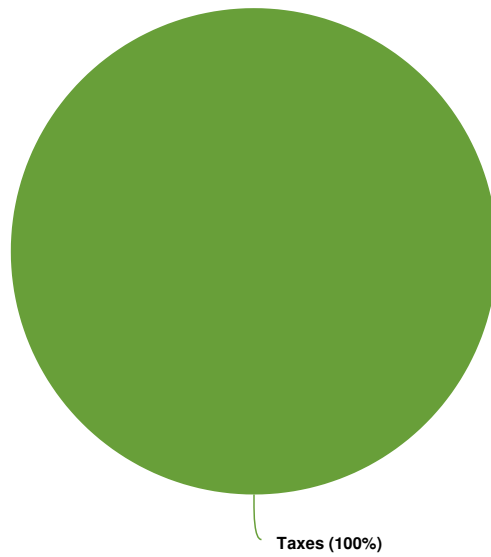
Summary

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.

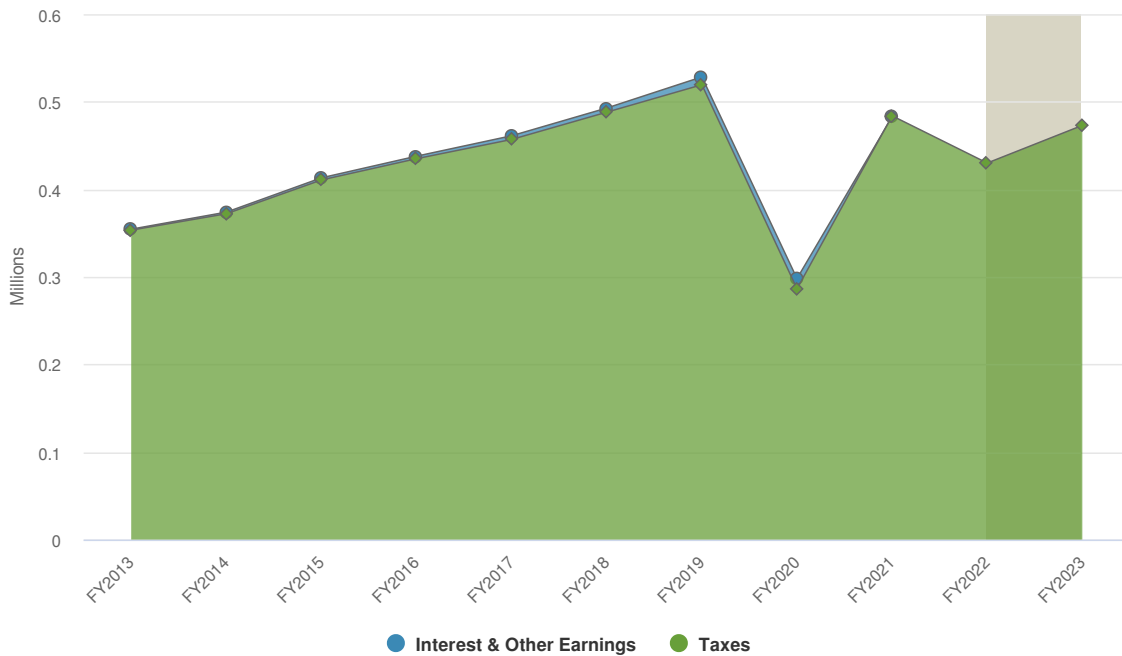


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



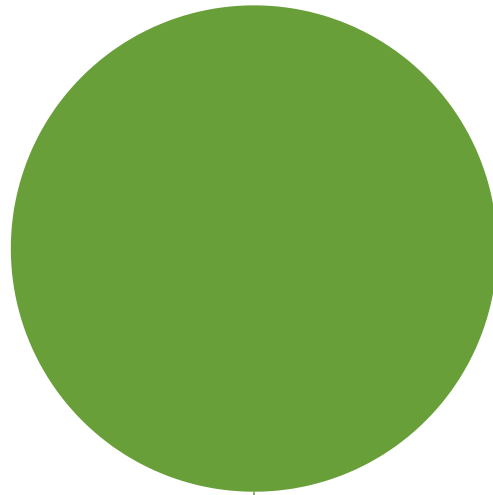
Grey background indicates budgeted figures.

| 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% | |

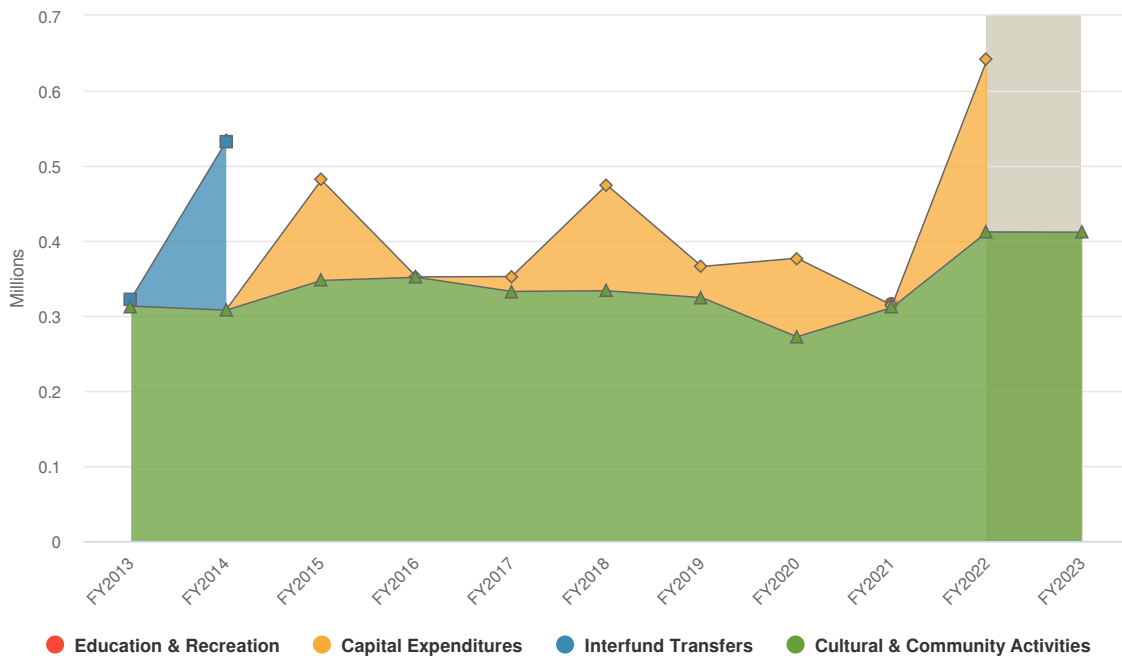
Expenditures by Function

Budgeted Expenditures by Function



Cultural & Community Activities (100%)

Budgeted and Historical Expenditures by Function



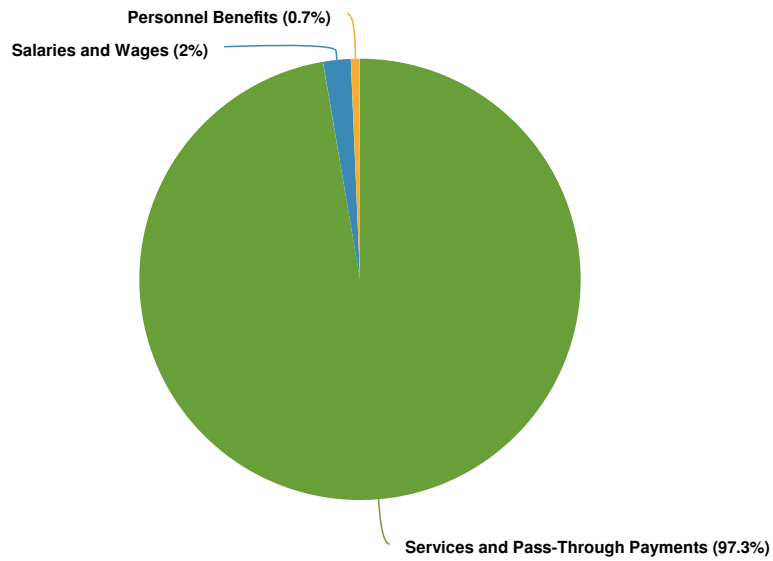
Grey background indicates budgeted figures.

| 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% | |

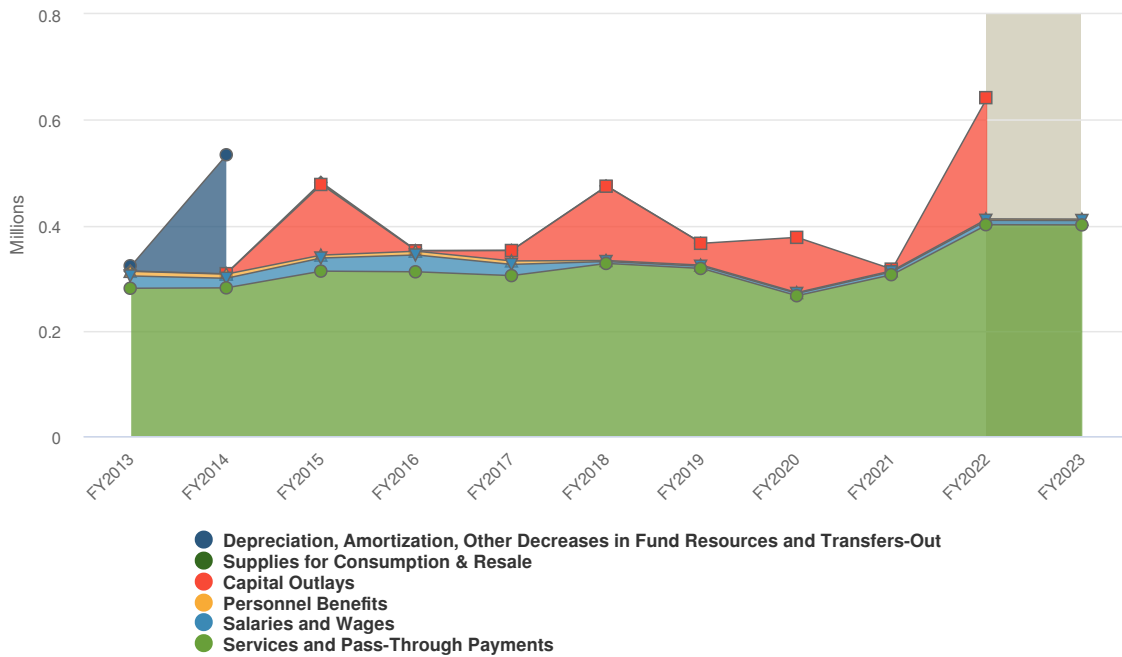
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Services and Pass-Through Payments | | | | | | |
| Consultant Services, 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% | |

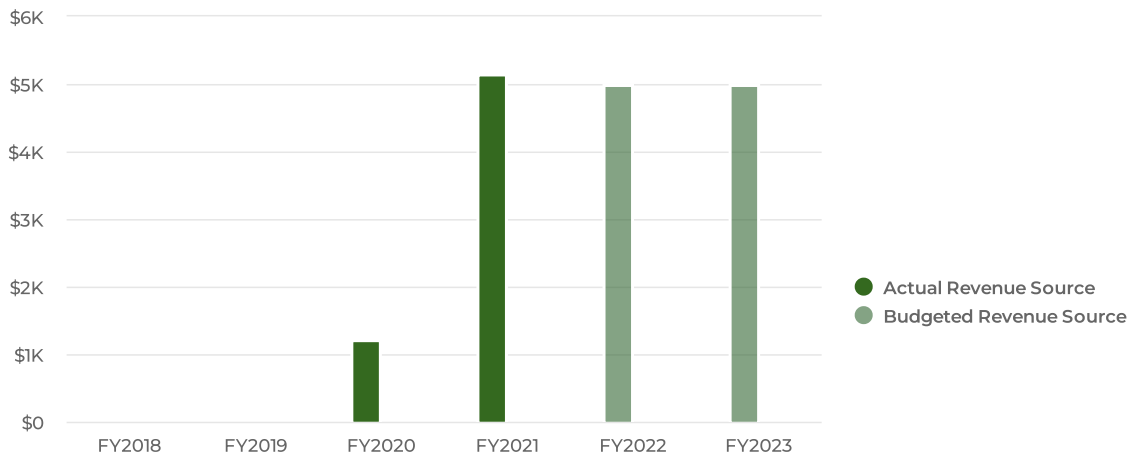
Affordable Housing Fund

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.

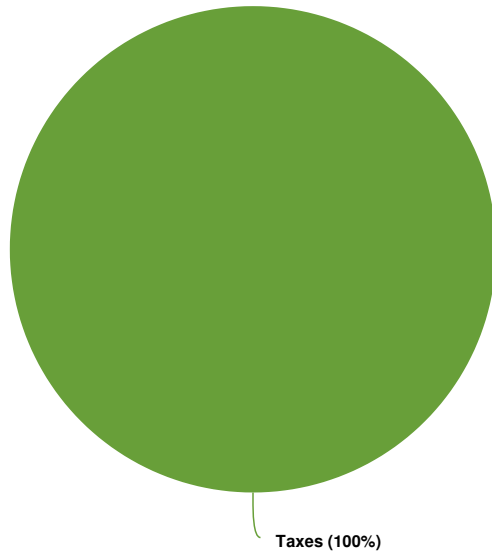
Summary

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.

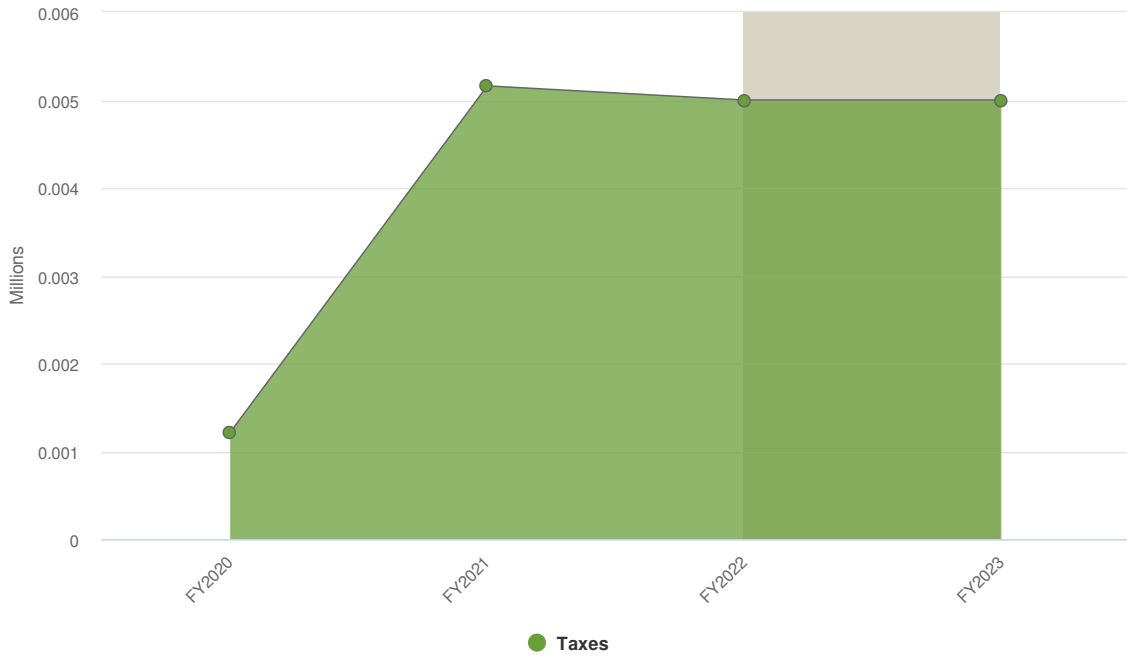


Revenues by Source

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

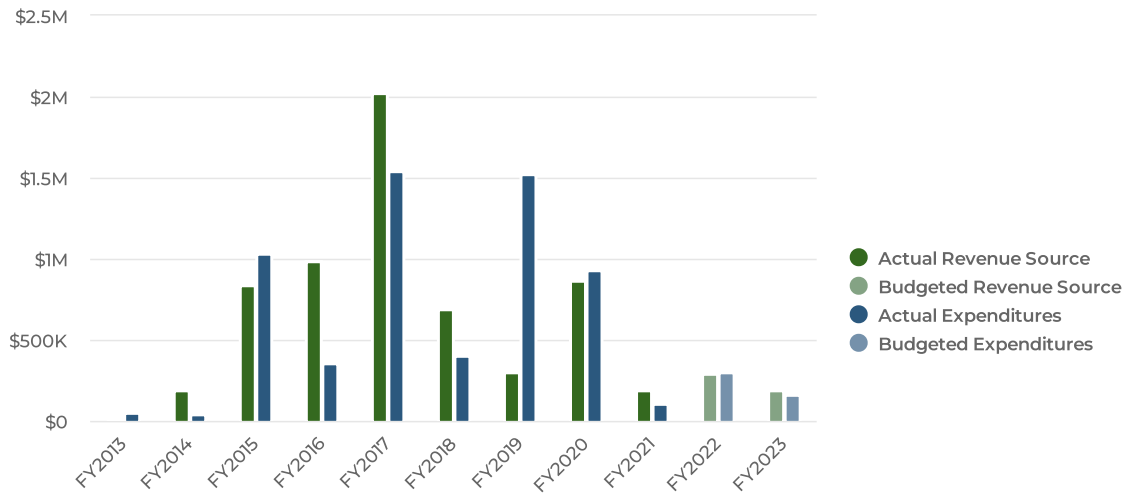
Capital Improvement Fund - used to account for financial resources to be used for the acquisition or construction of major capital facilities. The primary dedicated revenue source is the real estate excise tax imposed on the sale of real estate. These funds are restricted by the state legislature for 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.

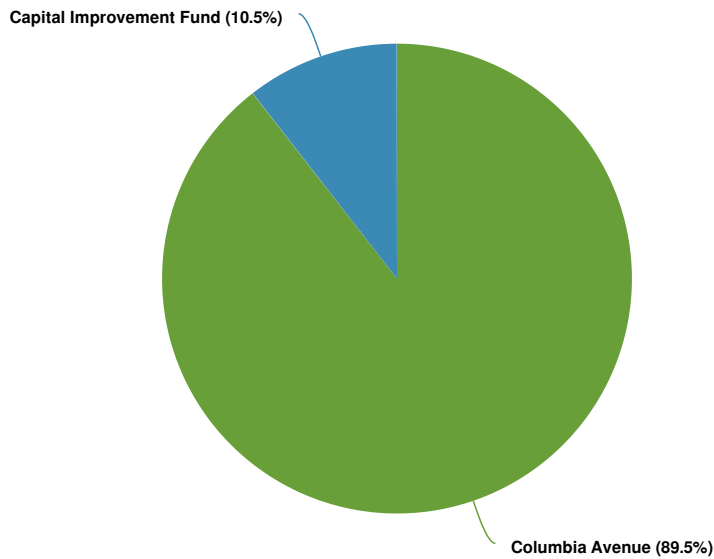
Summary

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.

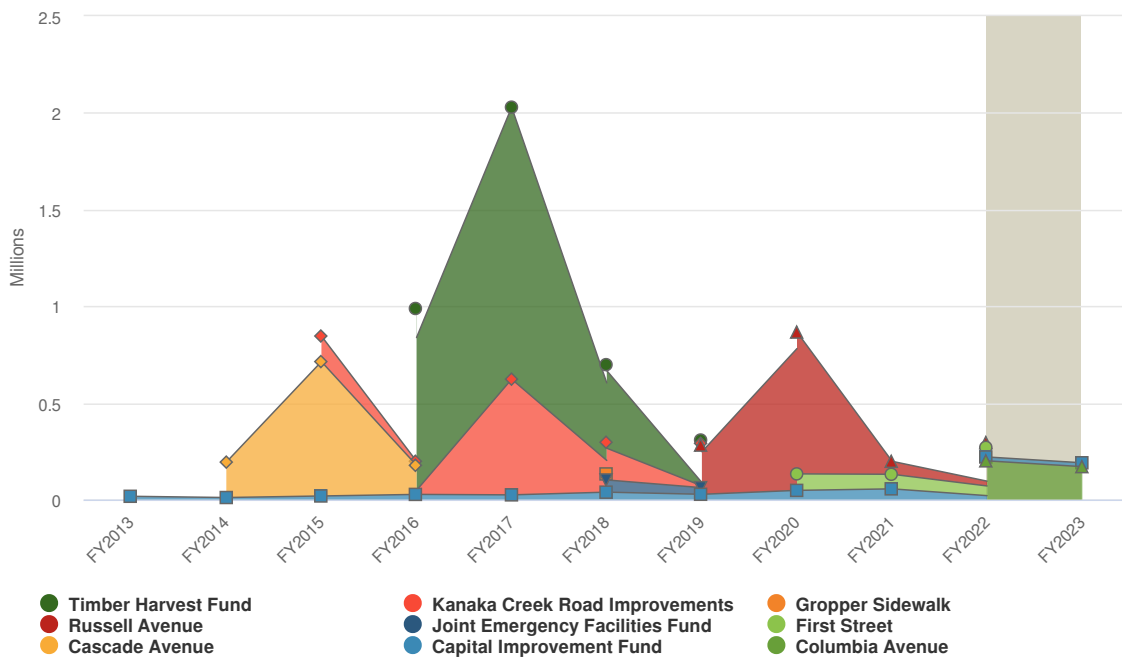


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



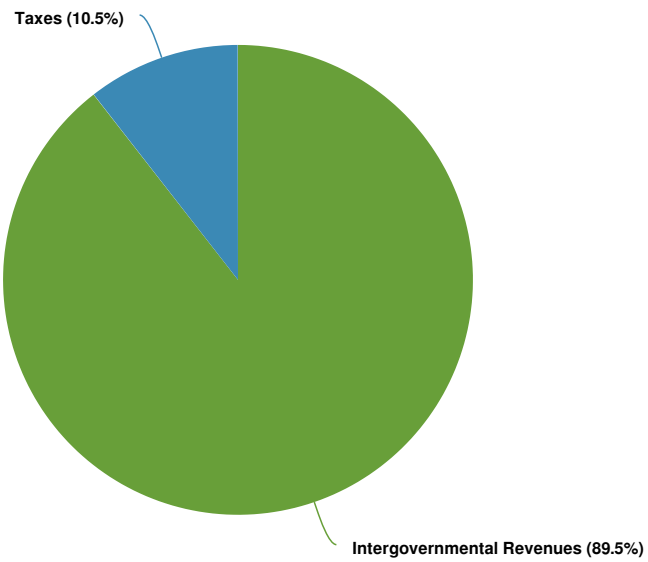
Grey background indicates budgeted figures.

| 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

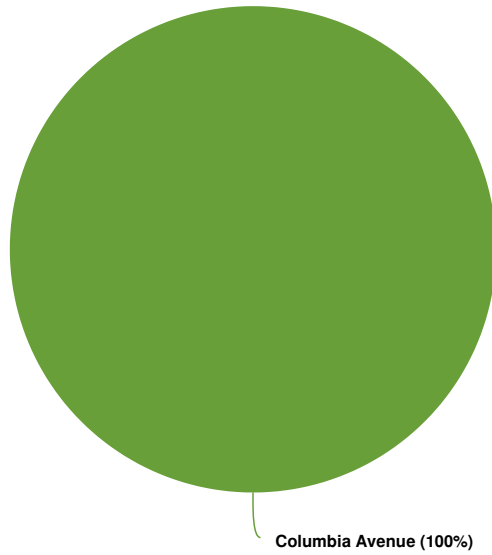


Grey background indicates budgeted figures.

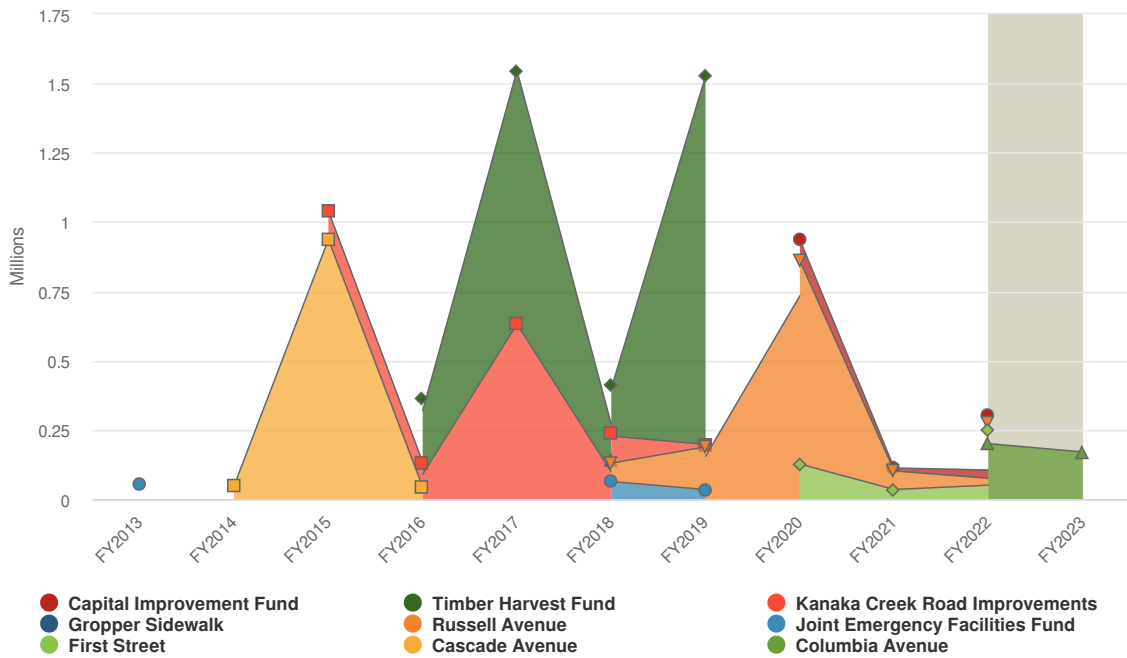
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Revenue Source | | | | | | |
| Taxes | \$55,185 | \$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



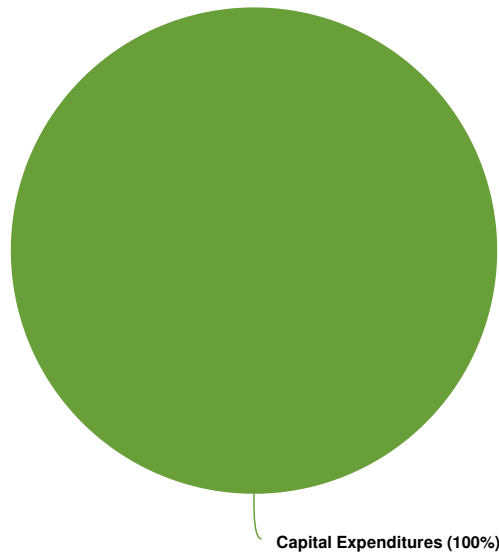
Grey background indicates budgeted figures.

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

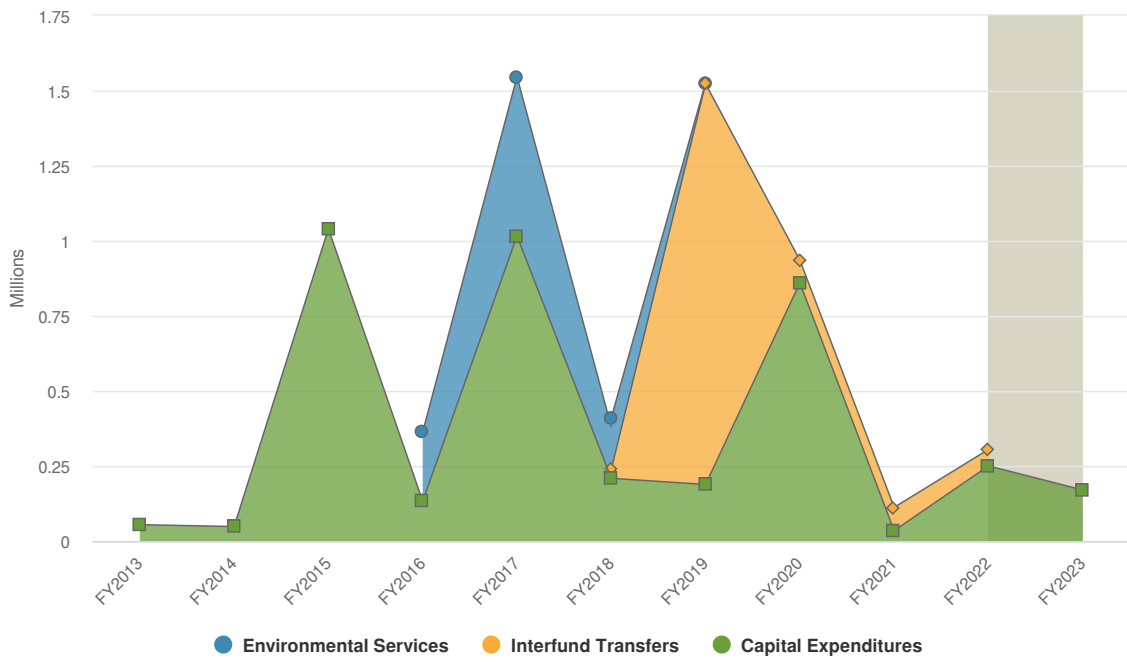
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------|------------------|------------------|-----------------|------------------|--|-------|
| Capital Improvement Fund | \$10,591 | \$30,000 | | | -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

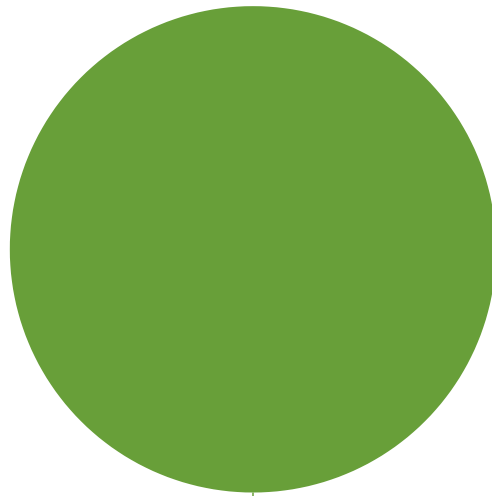


Grey background indicates budgeted figures.

| 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% | |

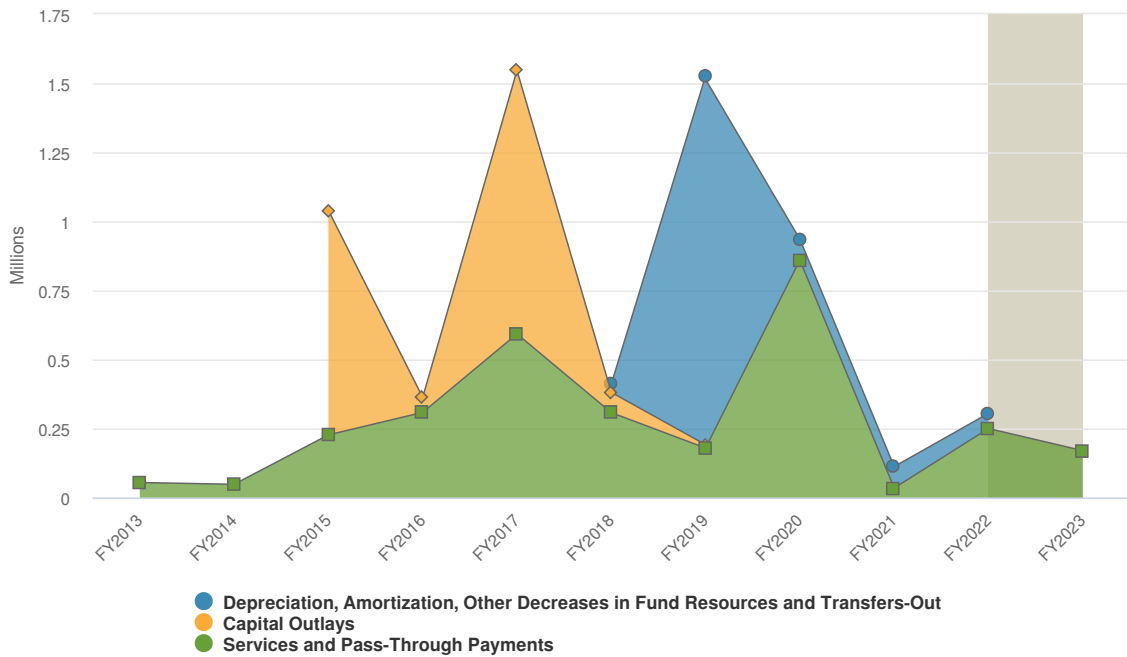
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Services and Pass-Through Payments (100%)

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

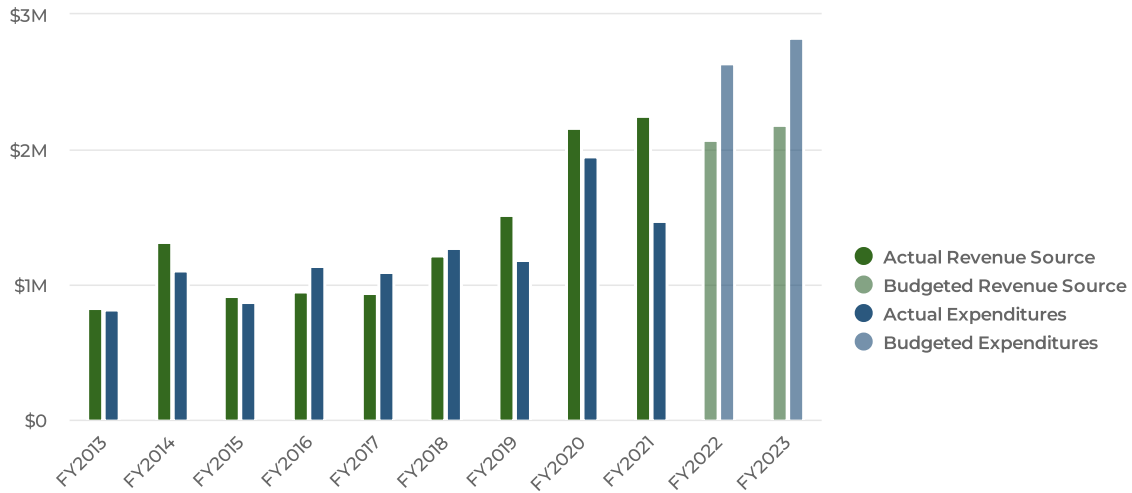
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|-----------------|------------------|--|-------|
| Expense Objects | | | | | | |
| Depreciation, Amortization, Other Decreases 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

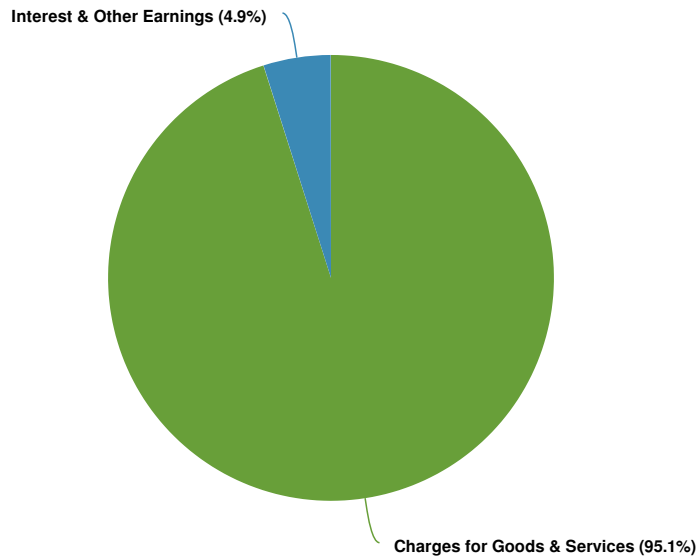
An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment.

Sewer Department

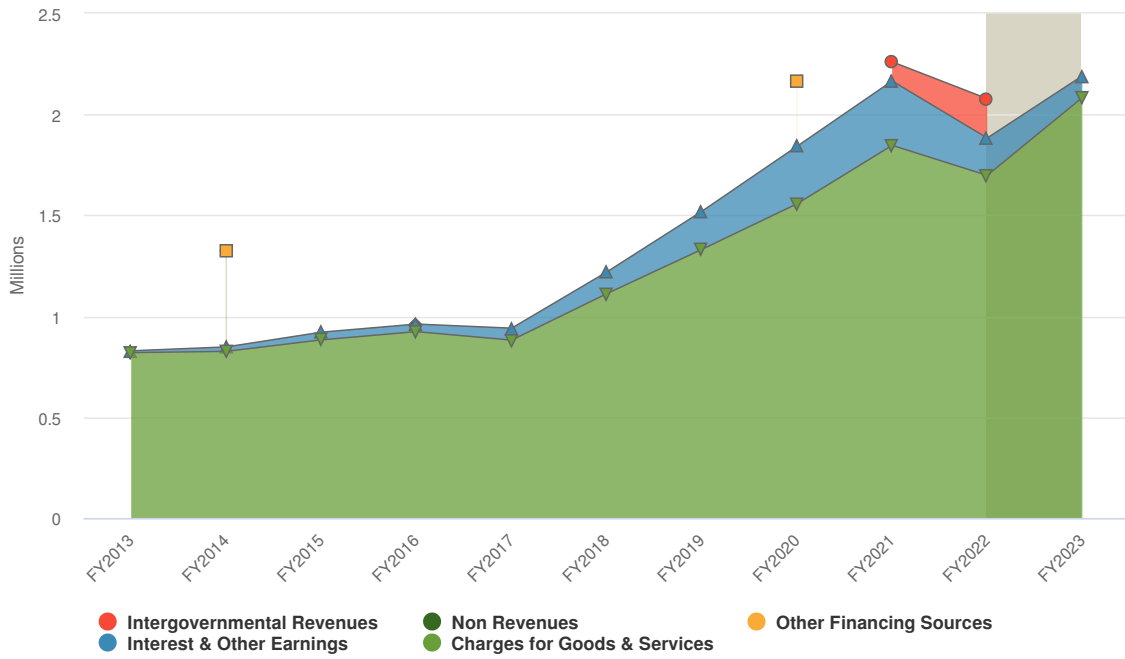
The sewer rates are proposed to increase 15% for 2023 and will allow the city to meet the needs of the department for 2023 and the projected loan repayments after the conclusion of the wastewater treatment plant upgrades. Staff continues to apply for grants to reduce the loan expense for the Wastewater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

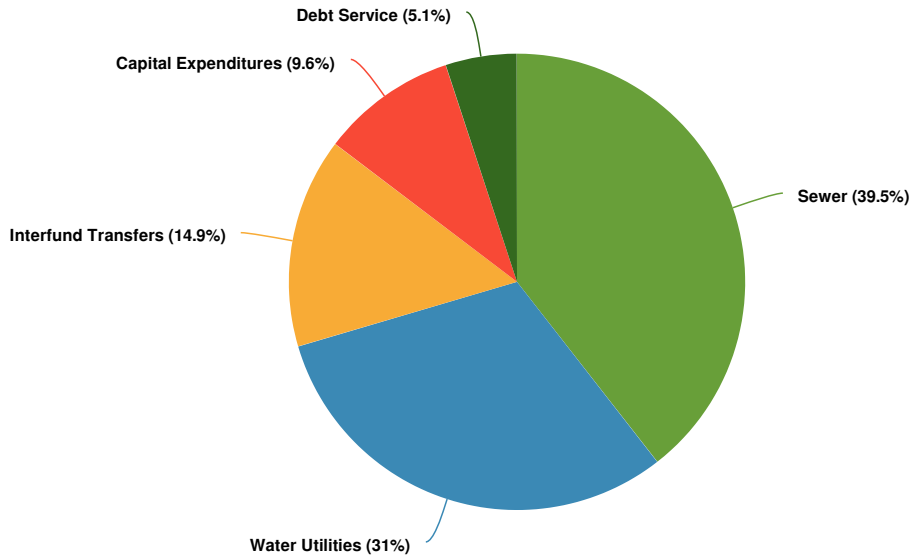


Grey background indicates budgeted figures.

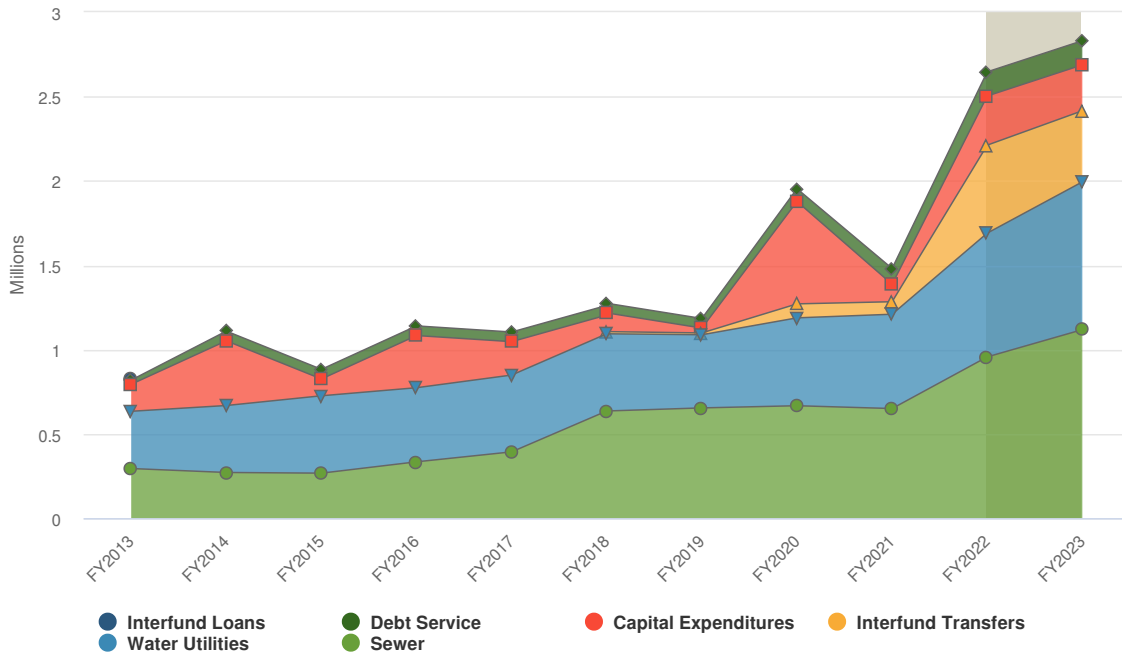
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|--------------------|--------------------|--|-------|
| Revenue Source | | | | | | |
| Intergovernmental Revenues | \$94,923 | \$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.

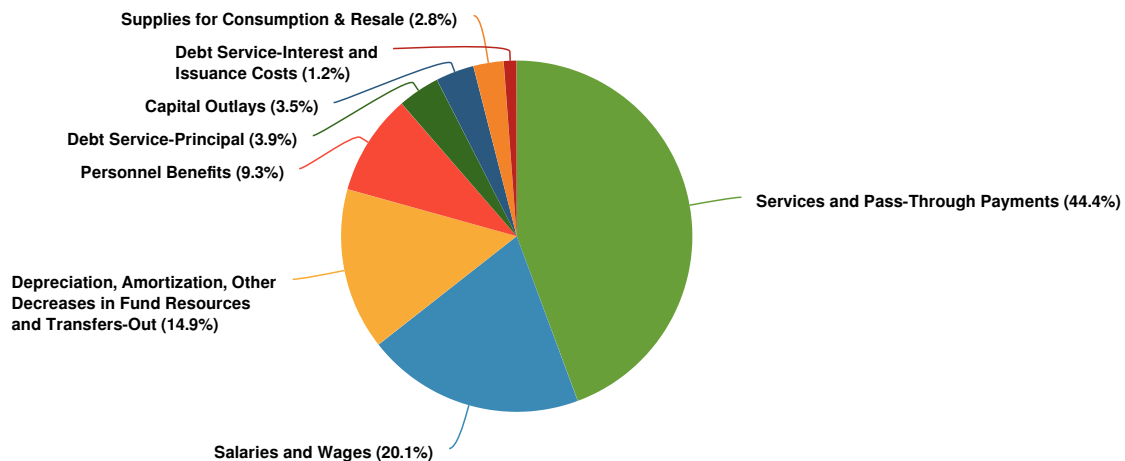
Water Projects:

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

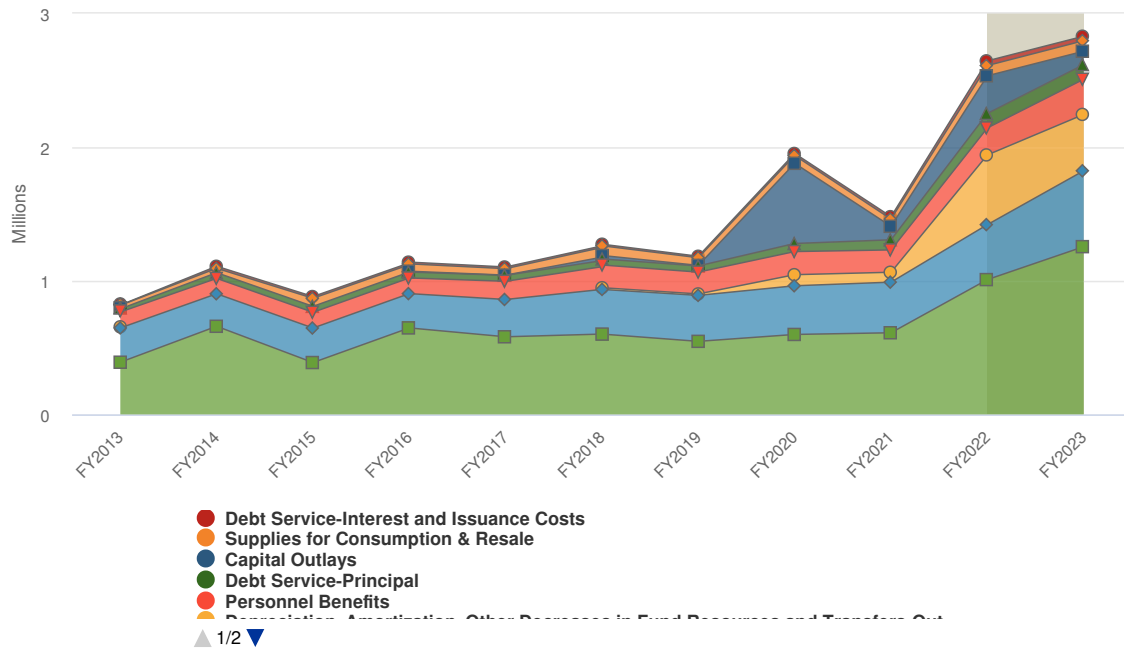
Sewer Projects:

- 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.

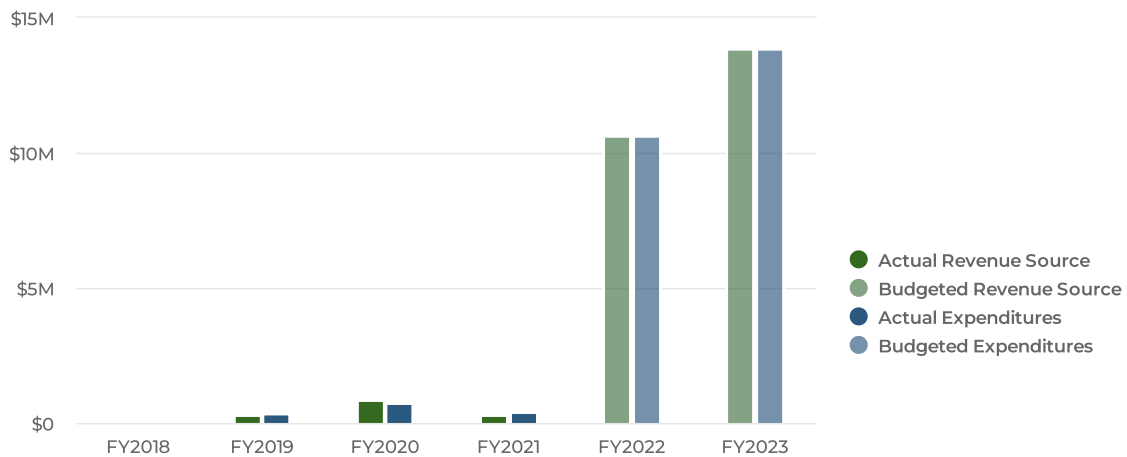
Wastewater Debt Reserve Fund - required as part of two USDA loans, one for the 2014 emergency sewer outfall and the second for the 2021 collection system project. The balance is equal to one annual loan installment. Prior written concurrence from USDA must be obtained before funds may be withdrawn from 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

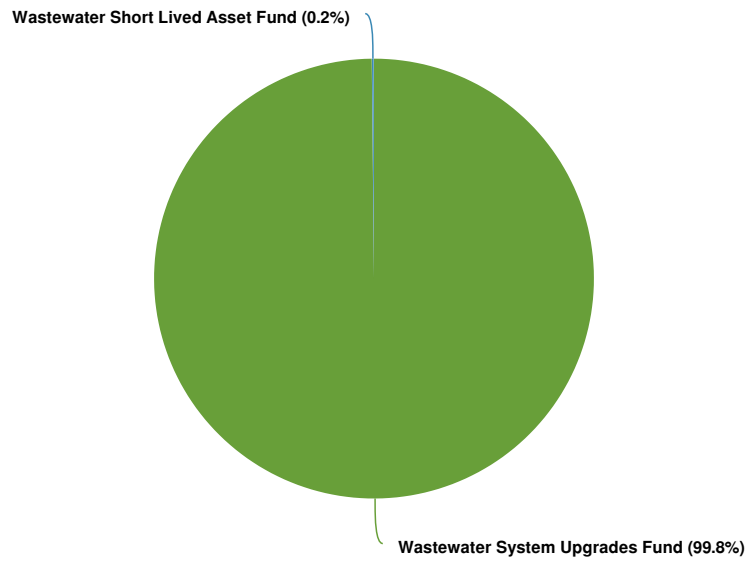
Summary

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.

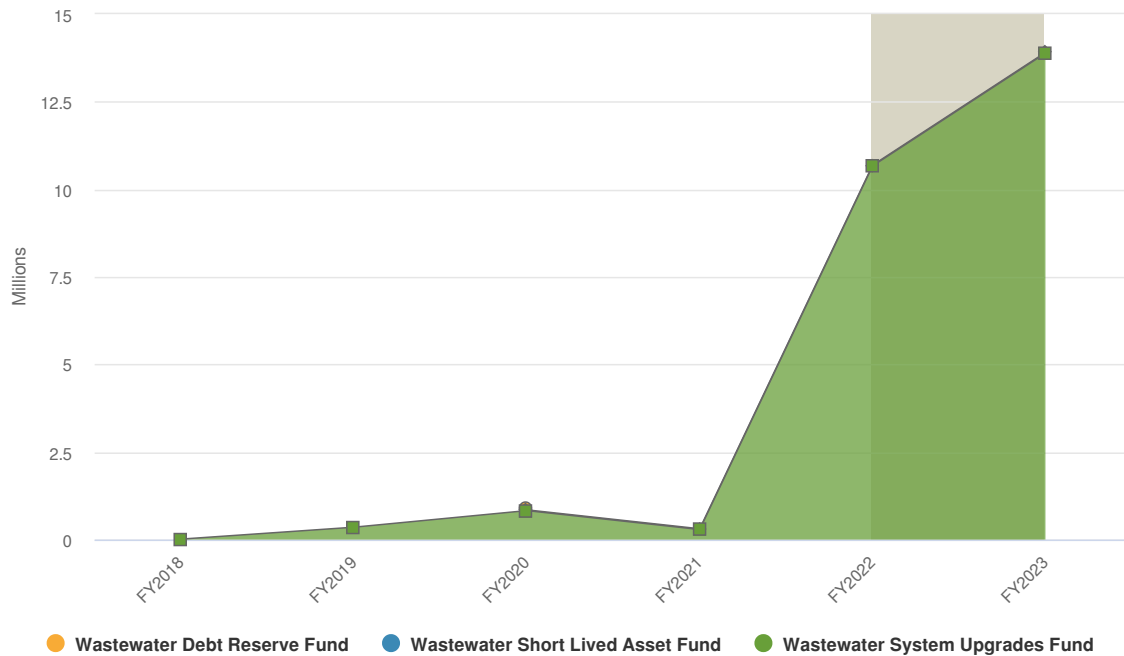


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



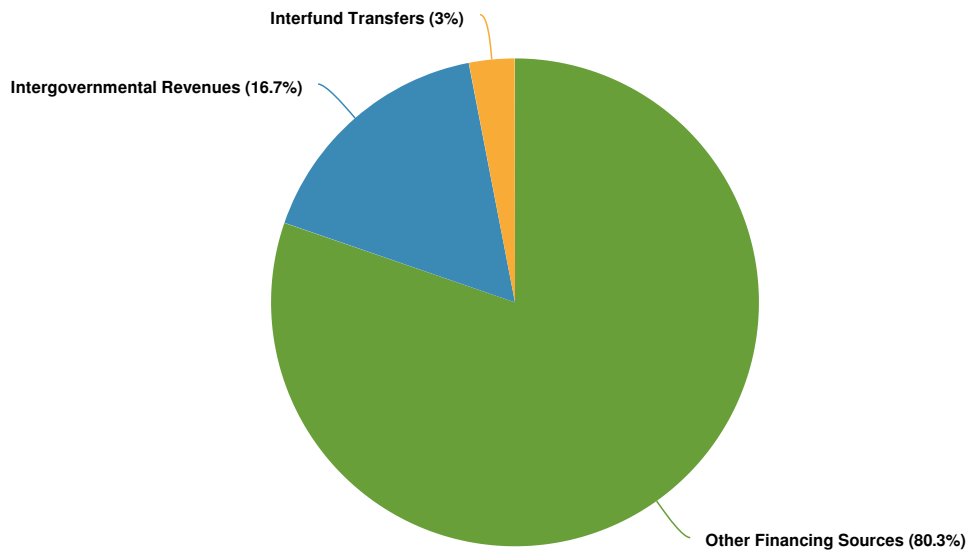
Grey background indicates budgeted figures.

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

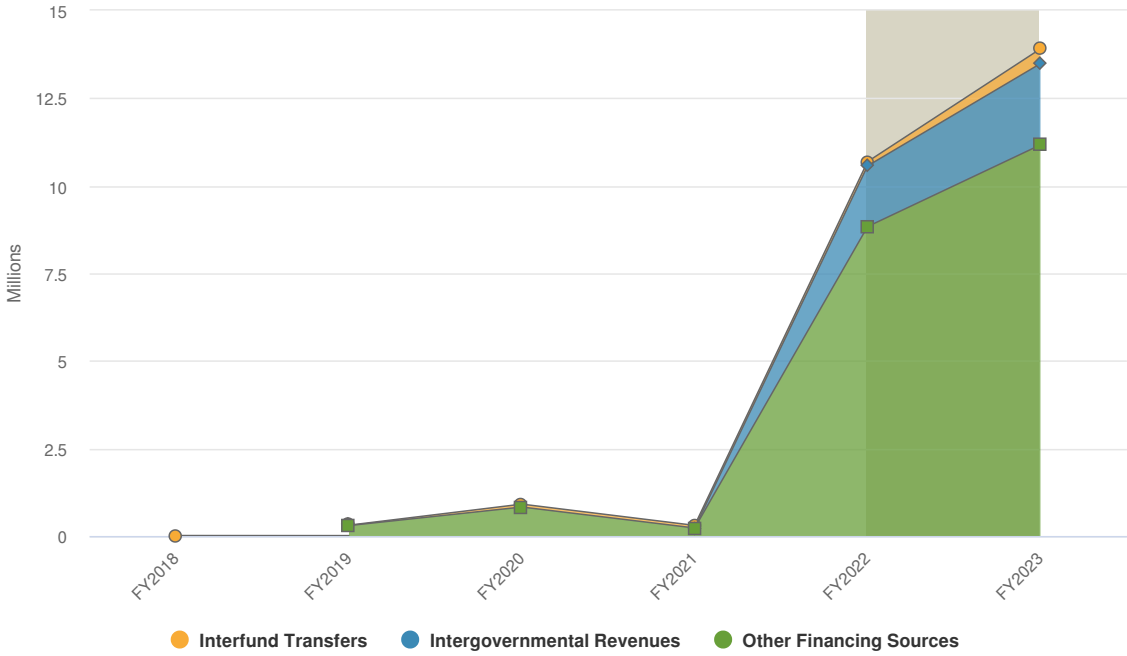
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-----------------------------------|------------------|---------------------|--------------------|---------------------|--|-------|
| Wastewater Short Lived Asset Fund | \$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

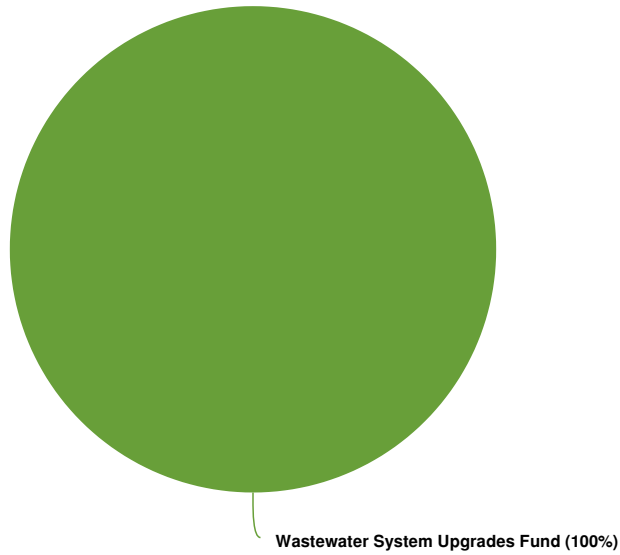


Grey background indicates budgeted figures.

| 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% | |

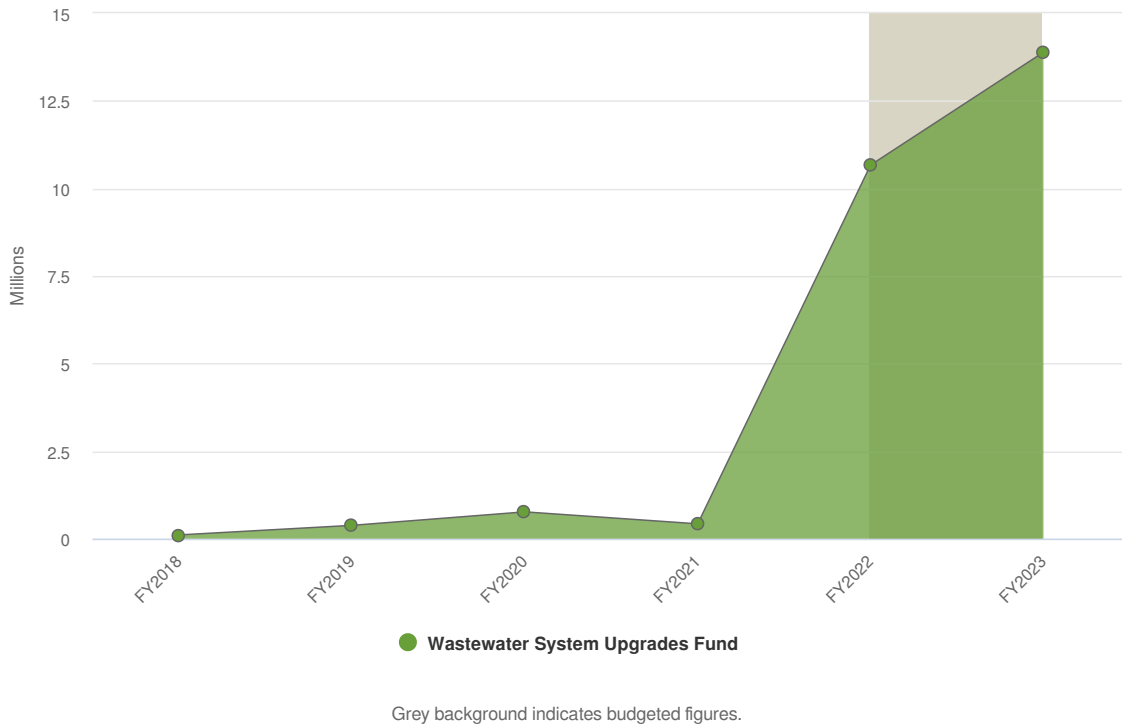
Expenditures by Fund

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.

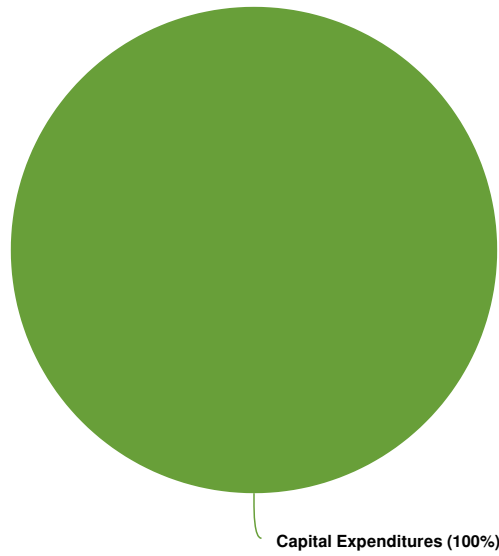
Budgeted and Historical 2023 Expenditures by Fund



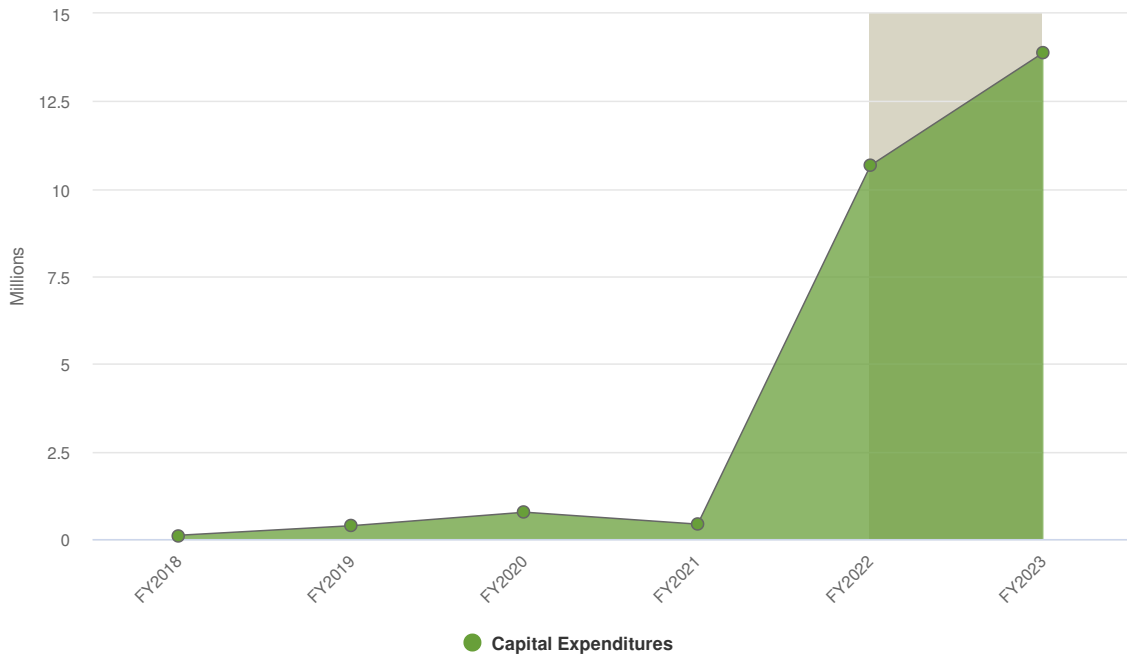
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|---------------------|--------------------|---------------------|--|-------|
| Wastewater System Upgrades Fund | \$423,312 | \$10,667,070 | \$4,019,850 | \$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

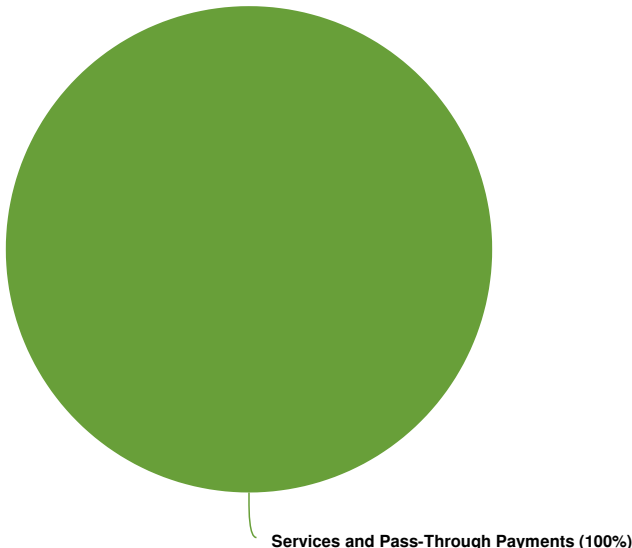


Grey background indicates budgeted figures.

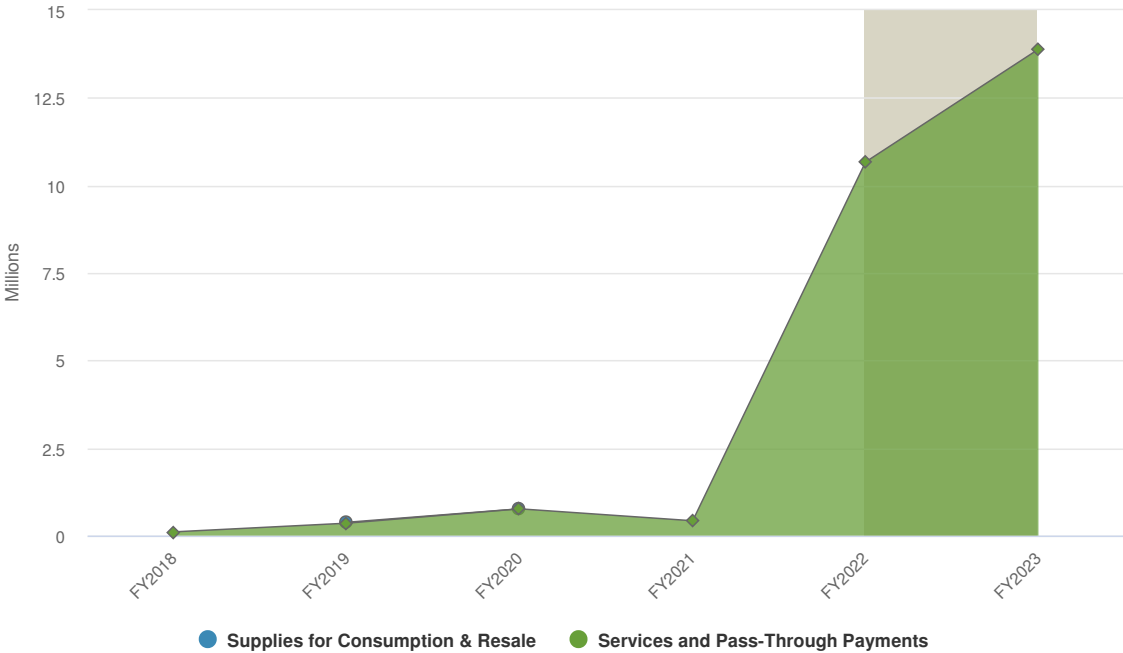
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|----------------------------|------------------|---------------------|--------------------|---------------------|--|-------|
| Expenditures | | | | | | |
| Capital Expenditures | \$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% | |

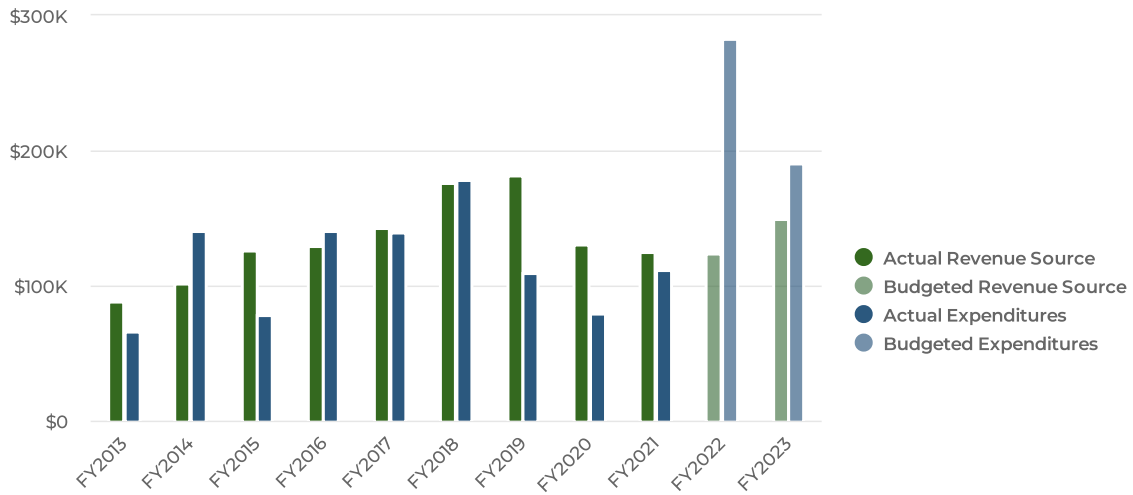
Equipment Service Fund

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.

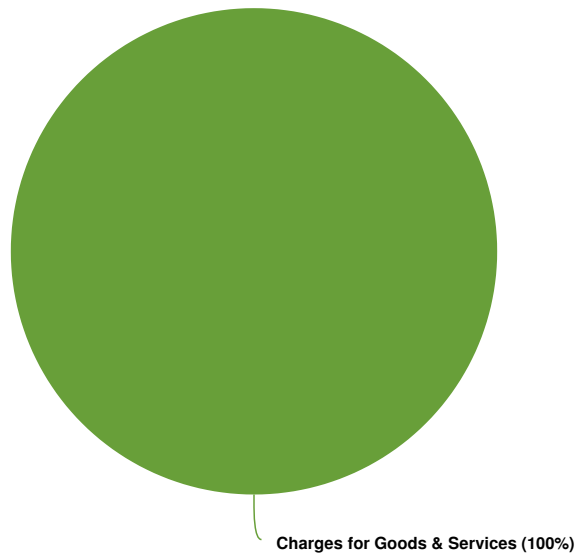
Summary

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.

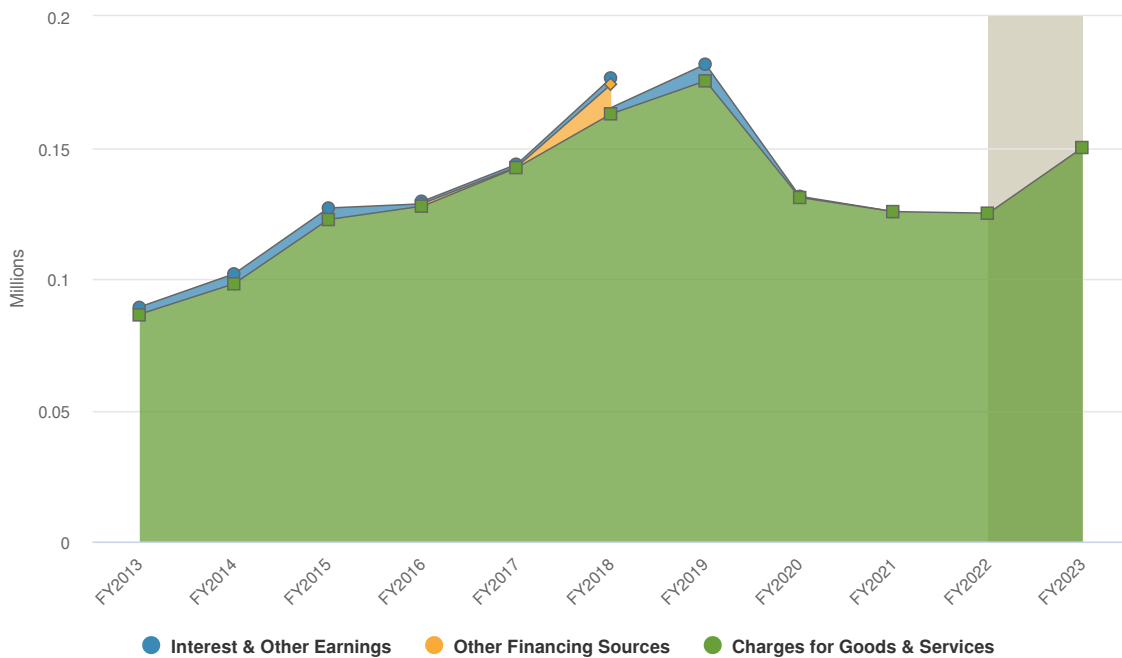


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



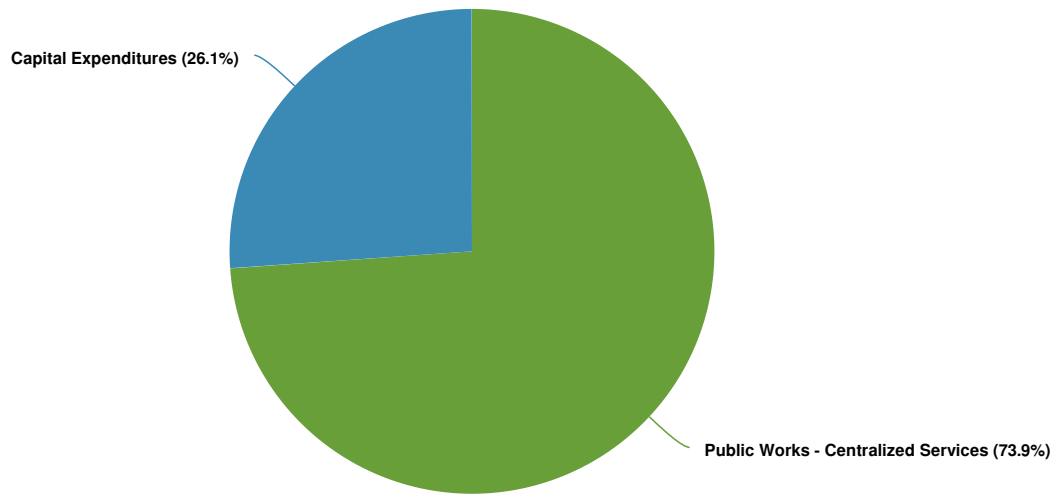
Grey background indicates budgeted figures.

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

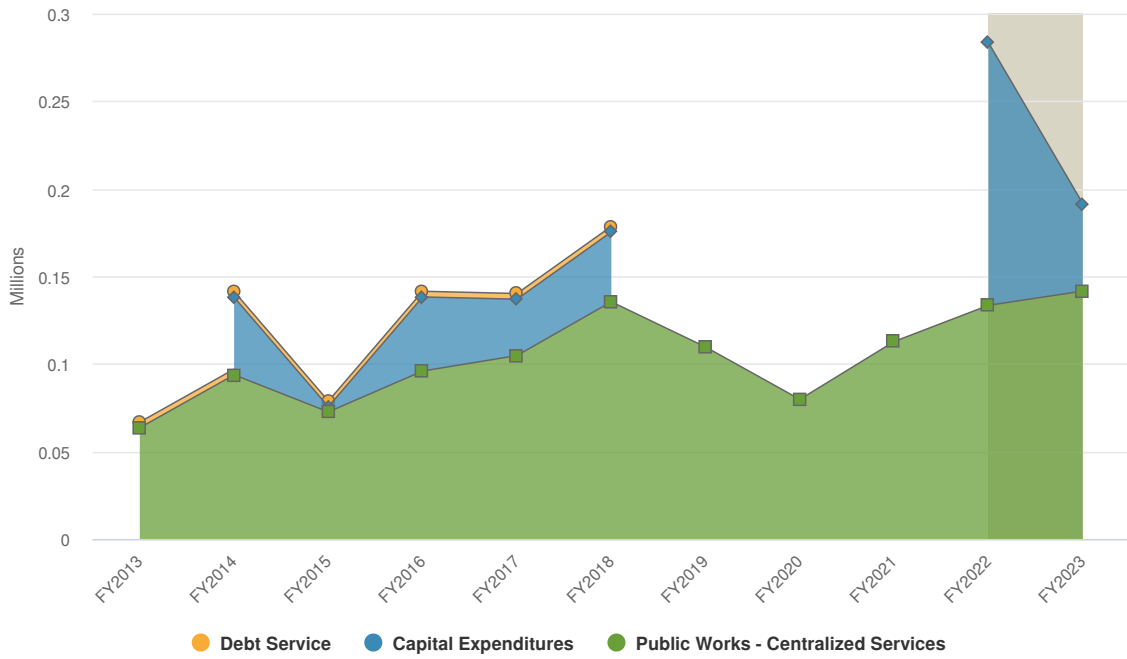
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Charges for Goods & Services | \$125,602 | \$125,000 | \$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

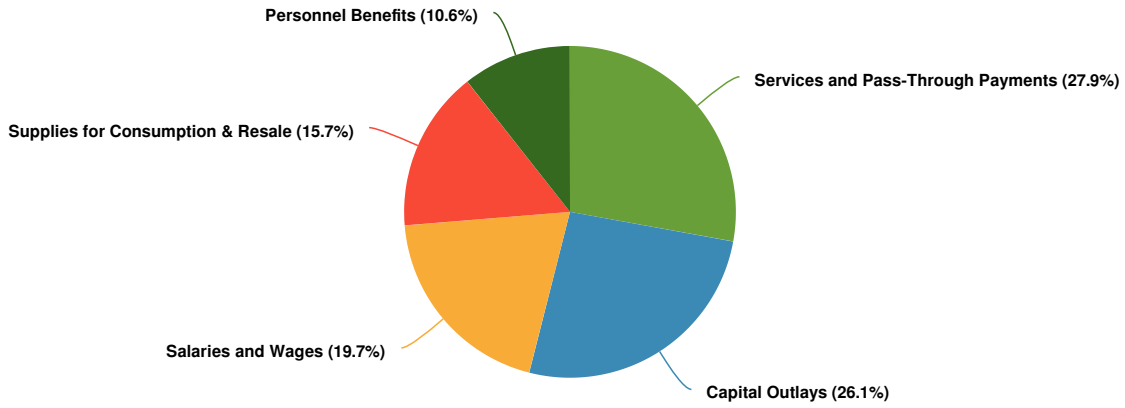


Grey background indicates budgeted figures.

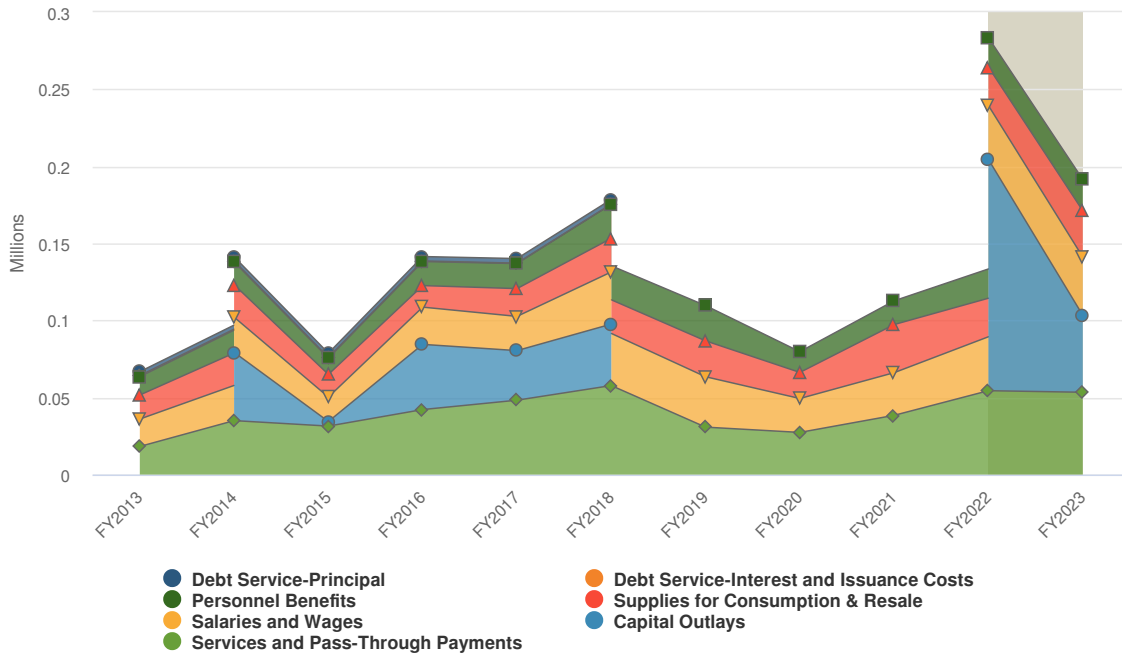
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|-------------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Expenditures | | | | | | |
| Public Works - 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

Administration

Expenditures Summary

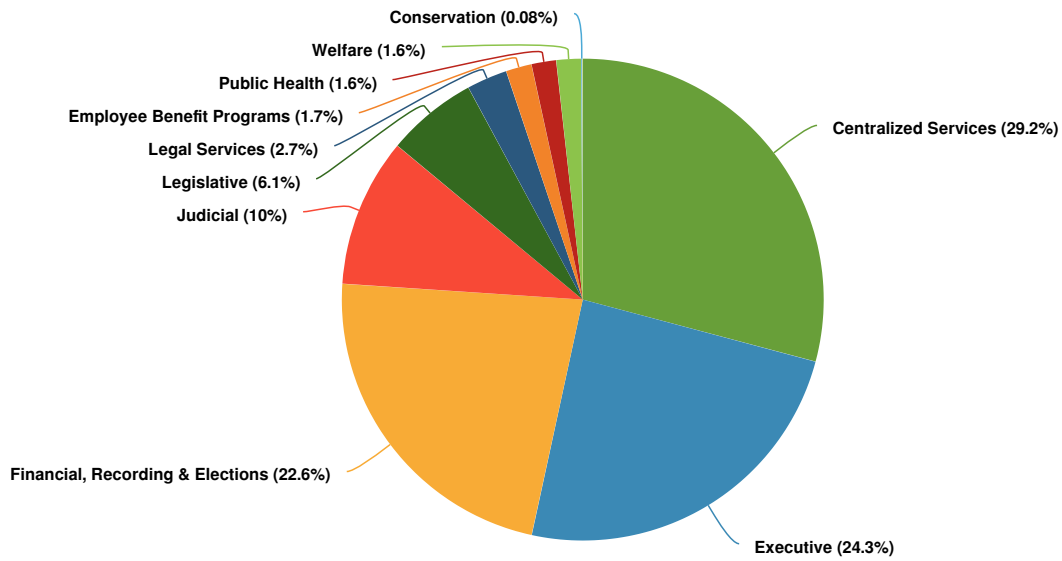
\$606,185 **\$64,955**
(12.00% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

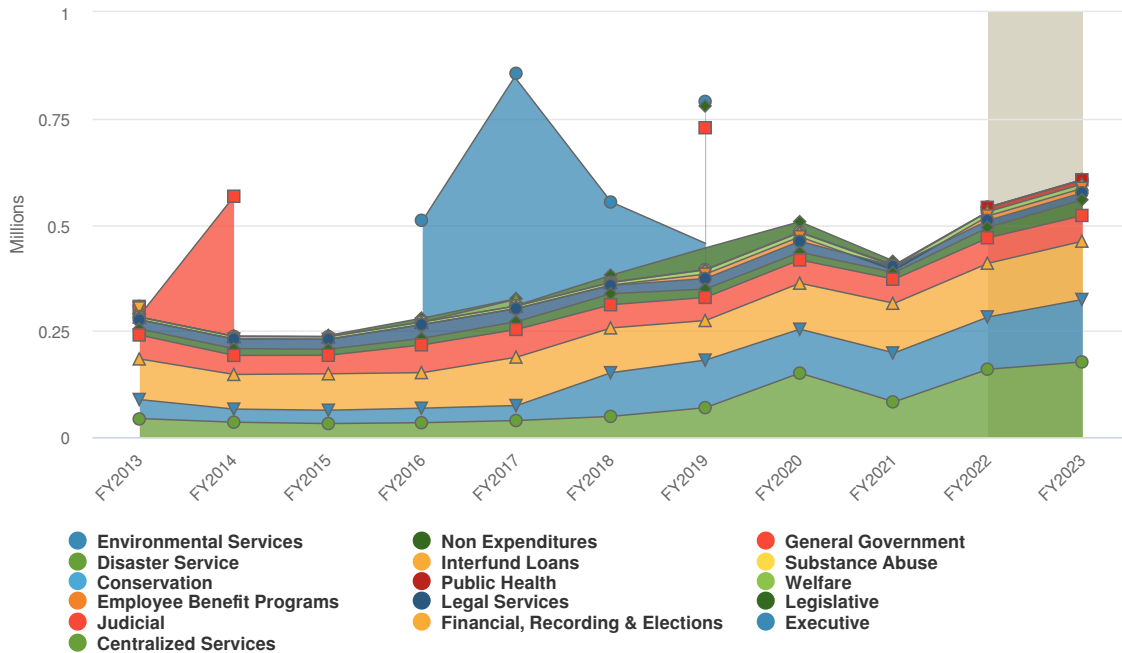


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

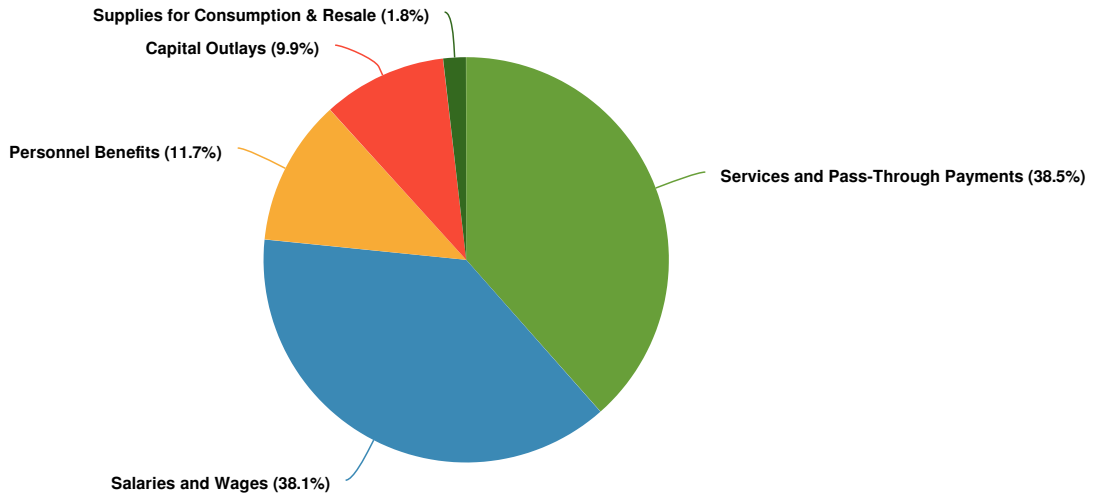
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Expenditures | | | | | | |
| Legislative | | | | | | |
| Council Salary | \$8,850 | \$12,000 | \$10,500 | \$24,000 | 100% | |
| Council Benefits | \$662 | \$1,000 | \$803 | \$1,500 | 50% | |
| Ordinance Codification | \$1,043 | \$2,500 | \$2,248 | \$2,500 | 0% | |
| Legislative Publishing | \$5,124 | \$3,500 | \$5,639 | \$3,500 | 0% | |
| Travel/Lodging Council | | \$500 | \$659 | \$500 | 0% | |
| Tuition Council | \$120 | \$5,000 | | \$5,000 | 0% | |
| Total Legislative: | \$15,798 | \$24,500 | \$19,849 | \$37,000 | 51% | |
| | | | | | | |
| Judicial | | | | | | |
| Court Clerk Salary | \$4,018 | \$5,000 | \$3,604 | \$5,400 | 8% | |
| Court Clerk Benefits | \$777 | \$2,000 | \$665 | \$2,160 | 8% | |
| Jury Management/Courtroom Use | \$419 | \$1,200 | \$725 | \$1,200 | 0% | |
| Interpreter Fees | | \$500 | | \$500 | 0% | |
| Municipal Court Contract | \$20,000 | \$20,000 | \$16,666 | \$20,000 | 0% | |
| Sheriff Warrant Service Charge | | \$250 | | \$250 | 0% | |
| Prosecuting Attorney County Contract | \$16,000 | \$16,000 | \$13,334 | \$16,000 | 0% | |
| Indigent Defense | \$15,514 | \$15,000 | \$6,348 | \$15,000 | 0% | |
| Total Judicial: | \$56,728 | \$59,950 | \$41,342 | \$60,510 | 0.9% | |
| | | | | | | |
| Executive | | | | | | |
| Mayor Salary | \$7,200 | \$7,200 | \$6,000 | \$7,200 | 0% | |
| City Administrator Salary | \$89,367 | \$81,750 | \$80,392 | \$108,290 | 32.5% | |
| Mayor Benefits | \$540 | \$625 | \$459 | \$625 | 0% | |
| City Administrator Benefits | \$17,449 | \$30,520 | \$14,760 | \$27,962 | -8.4% | |
| Travel/Lodging Mayor/Administrator | \$20 | \$2,000 | \$50 | \$2,000 | 0% | |
| Tuition Mayor/Administrator | \$543 | \$1,000 | \$1,665 | \$1,000 | 0% | |
| Total Executive: | \$115,119 | \$123,095 | \$103,326 | \$147,077 | 19.5% | |
| | | | | | | |
| Financial, Recording & Elections | | | | | | |
| Budgeting/Accounting Salary | \$68,601 | \$71,940 | \$57,128 | \$77,695 | 8% | |
| Minutes - Recording Fee Sal | \$1,849 | \$2,453 | \$1,663 | \$2,649 | 8% | |
| Budgeting/Accounting Benefits | \$17,096 | \$22,890 | \$13,822 | \$24,721 | 8% | |
| Minutes - Recording Fee Ben | \$156 | \$218 | \$141 | \$235 | 8% | |
| EBPP Fees General Fund | \$288 | \$600 | \$241 | \$600 | 0% | |
| Finance-Contractual Services | | \$4,387 | \$4,724 | \$7,400 | 68.7% | |
| Audit Fee | \$5,705 | \$7,000 | | \$7,000 | 0% | |
| Travel Financial/Records | \$349 | \$1,000 | \$1,210 | \$1,000 | 0% | |
| Clerk Bond Premiums | \$102 | \$200 | \$104 | \$200 | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|------------------|-----------------|------------------|--|-------|
| Training/Tuition - Financial/Records | \$1,510 | \$3,000 | \$1,567 | \$3,000 | 0% | |
| Dues & Membership - Financial | \$1,169 | \$1,200 | \$880 | \$1,200 | 0% | |
| Fiduciary Fees/VISA | \$4,334 | \$4,000 | \$3,267 | \$4,000 | 0% | |
| Miscellaneous Charges | \$150 | \$500 | | \$500 | 0% | |
| Elections | \$15,493 | \$1,000 | | \$1,000 | 0% | |
| Voter Registration Services | | \$6,000 | | \$6,000 | 0% | |
| Total Financial, Recording & Elections: | \$116,802 | \$126,387 | \$84,747 | \$137,201 | 8.6% | |
| | | | | | | |
| Legal Services | | | | | | |
| Advisory Board Services | \$15,040 | \$15,000 | \$14,650 | \$15,000 | 0% | |
| Travel - Legal | | \$750 | | \$750 | 0% | |
| Training & Tuition - Legal | | \$750 | | \$750 | 0% | |
| Total Legal Services: | \$15,040 | \$16,500 | \$14,650 | \$16,500 | 0% | |
| | | | | | | |
| Employee Benefit Programs | | | | | | |
| Unemployment Claims | -\$9,694 | \$10,000 | \$4,716 | \$10,000 | 0% | |
| Old Age Survivor Insurance | \$25 | \$25 | \$25 | \$25 | 0% | |
| Staff Wellness | | \$500 | | \$500 | 0% | |
| Total Employee Benefit Programs: | -\$9,669 | \$10,525 | \$4,741 | \$10,525 | 0% | |
| | | | | | | |
| Centralized Services | | | | | | |
| Building Repair Salary | \$3,307 | \$4,000 | \$3,313 | \$6,000 | 50% | |
| COVID-19 - Salaries | \$2,506 | | \$1,193 | | N/A | |
| Building Repair Benefits | \$1,484 | \$2,000 | \$1,315 | \$3,000 | 50% | |
| COVID-19 - Benefits | \$945 | | \$394 | | N/A | |
| Household Supplies/Repairs | \$873 | \$1,000 | \$831 | \$1,000 | 0% | |
| Office Supplies | \$6,623 | \$20,000 | \$21,255 | \$10,000 | -50% | |
| DNR Fire Control Assessment | \$18 | | \$18 | | 0% | |
| Custodial Services | \$1,213 | \$1,000 | \$820 | \$1,000 | 0% | |
| Contractual Services | \$2,740 | \$26,700 | \$23,608 | \$25,500 | -4.5% | |
| HR-Advertisement | \$2,091 | \$1,000 | \$831 | \$1,000 | 0% | |
| Eq Rental-Bldg Repair | \$832 | \$1,000 | \$622 | \$1,000 | 0% | |
| Insurance - Liability | \$11,734 | \$15,260 | \$12,393 | \$20,560 | 34.7% | |
| Heat & Lights | \$2,978 | \$3,500 | \$2,985 | \$3,500 | 0% | |
| City Hall Water/Sewer | \$1,446 | \$1,463 | \$1,180 | \$1,463 | 0% | |
| Building Repair Supplies | \$1,833 | \$3,000 | \$2,706 | \$3,000 | 0% | |
| Office Equip Repair & Maintenance | \$29,346 | \$29,000 | \$33,587 | \$29,000 | 0% | |
| Central Services Telephone | \$3,173 | \$4,000 | \$3,029 | \$4,000 | 0% | |
| Miscellaneous - Postage | \$63 | \$500 | \$550 | \$500 | 0% | |
| Website - General Fund | \$240 | \$3,200 | \$20 | \$3,200 | 0% | |

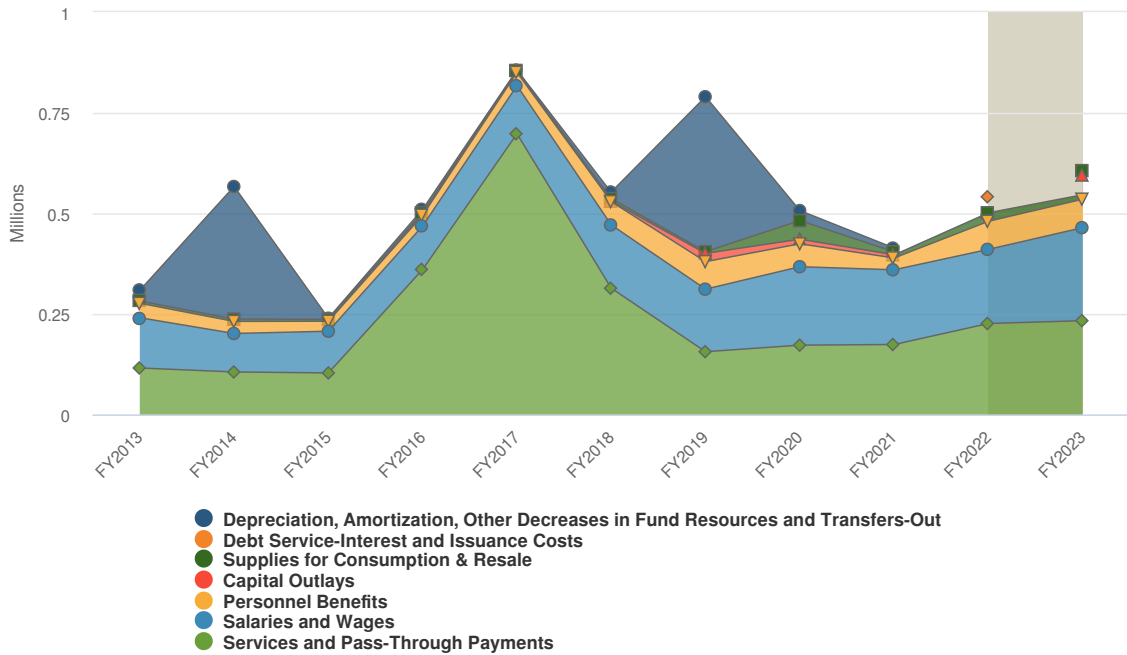
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------------------------------------|------------------|------------------|------------------|------------------|--|-------|
| Dues And Membership - General Govt | \$1,361 | \$3,000 | \$1,749 | \$3,000 | 0% | |
| City Hall Improvements | \$736 | | \$1,861 | \$50,000 | N/A | |
| Office Furniture/Equipment | \$7,215 | | | \$10,000 | N/A | |
| Pool District Loan | | \$40,000 | \$40,000 | | -100% | |
| Total Centralized Services: | \$82,758 | \$159,623 | \$154,259 | \$176,723 | 10.7% | |
| Conservation | | | | | | |
| Air Pollution Authority | \$459 | \$500 | \$444 | \$500 | 0% | |
| Water Runoff Testing | \$1,275 | | | | N/A | |
| Total Conservation: | \$1,733 | \$500 | \$444 | \$500 | 0% | |
| Public Health | | | | | | |
| Farmers Market Support | | \$10,000 | | \$10,000 | 0% | |
| Total Public Health: | | \$10,000 | | \$10,000 | 0% | |
| Welfare | | | | | | |
| Food Bank Support | \$10,000 | \$10,000 | \$6,667 | \$10,000 | 0% | |
| Total Welfare: | \$10,000 | \$10,000 | \$6,667 | \$10,000 | 0% | |
| Substance Abuse | | | | | | |
| Substance Abuse/Liquor Excise | \$225 | \$150 | \$158 | \$150 | 0% | |
| Total Substance Abuse: | \$225 | \$150 | \$158 | \$150 | 0% | |
| Non Expenditures | | | | | | |
| Payroll Clearing | | | -\$2,378 | | 0% | |
| Agency Disbursement - Court Remit | \$8,958 | | \$7,621 | | 0% | |
| Agency Disbursement - CVC | \$182 | | \$157 | | 0% | |
| Total Non Expenditures: | \$9,140 | | \$5,400 | | 0% | |
| Total Expenditures: | \$413,675 | \$541,230 | \$435,581 | \$606,185 | 12% | |

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 | | | | | | |
| Payroll Clearing | | | -\$2,378 | | 0% | |
| Agency Disbursement - Court Remit | \$8,958 | | \$7,621 | | 0% | |
| Agency Disbursement - CVC | \$182 | | \$157 | | 0% | |
| Total Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out: | \$9,140 | | \$5,400 | | 0% | |
| | | | | | | |
| Salaries and Wages | | | | | | |
| Council Salary | \$8,850 | \$12,000 | \$10,500 | \$24,000 | 100% | |
| Court Clerk Salary | \$4,018 | \$5,000 | \$3,604 | \$5,400 | 8% | |
| Mayor Salary | \$7,200 | \$7,200 | \$6,000 | \$7,200 | 0% | |
| City Administrator Salary | \$89,367 | \$81,750 | \$80,392 | \$108,290 | 32.5% | |
| Budgeting/Accounting Salary | \$68,601 | \$71,940 | \$57,128 | \$77,695 | 8% | |
| Minutes - Recording Fee Sal | \$1,849 | \$2,453 | \$1,663 | \$2,649 | 8% | |
| Building Repair Salary | \$3,307 | \$4,000 | \$3,313 | \$6,000 | 50% | |
| COVID-19 - Salaries | \$2,506 | | \$1,193 | | N/A | |
| Total Salaries and Wages: | \$185,698 | \$184,343 | \$163,792 | \$231,234 | 25.4% | |
| | | | | | | |
| Personnel Benefits | | | | | | |
| Council Benefits | \$662 | \$1,000 | \$803 | \$1,500 | 50% | |
| Court Clerk Benefits | \$777 | \$2,000 | \$665 | \$2,160 | 8% | |
| Mayor Benefits | \$540 | \$625 | \$459 | \$625 | 0% | |
| City Administrator Benefits | \$17,449 | \$30,520 | \$14,760 | \$27,962 | -8.4% | |
| Budgeting/Accounting Benefits | \$17,096 | \$22,890 | \$13,822 | \$24,721 | 8% | |
| Minutes - Recording Fee Ben | \$156 | \$218 | \$141 | \$235 | 8% | |
| Unemployment Claims | -\$9,694 | \$10,000 | \$4,716 | \$10,000 | 0% | |
| Old Age Survivor Insurance | \$25 | \$25 | \$25 | \$25 | 0% | |
| Staff Wellness | | \$500 | | \$500 | 0% | |
| Building Repair Benefits | \$1,484 | \$2,000 | \$1,315 | \$3,000 | 50% | |
| COVID-19 - Benefits | \$945 | | \$394 | | N/A | |
| Total Personnel Benefits: | \$29,440 | \$69,778 | \$37,100 | \$70,728 | 1.4% | |
| | | | | | | |
| Supplies for Consumption & Resale | | | | | | |
| Household Supplies/Repairs | \$873 | \$1,000 | \$831 | \$1,000 | 0% | |
| Office Supplies | \$6,623 | \$20,000 | \$21,255 | \$10,000 | -50% | |
| Total Supplies for Consumption & Resale: | \$7,496 | \$21,000 | \$22,085 | \$11,000 | -47.6% | |
| | | | | | | |
| Services and Pass-Through Payments | | | | | | |
| Ordinance Codification | \$1,043 | \$2,500 | \$2,248 | \$2,500 | 0% | |
| Legislative Publishing | \$5,124 | \$3,500 | \$5,639 | \$3,500 | 0% | |
| Travel/Lodging Council | | \$500 | \$659 | \$500 | 0% | |

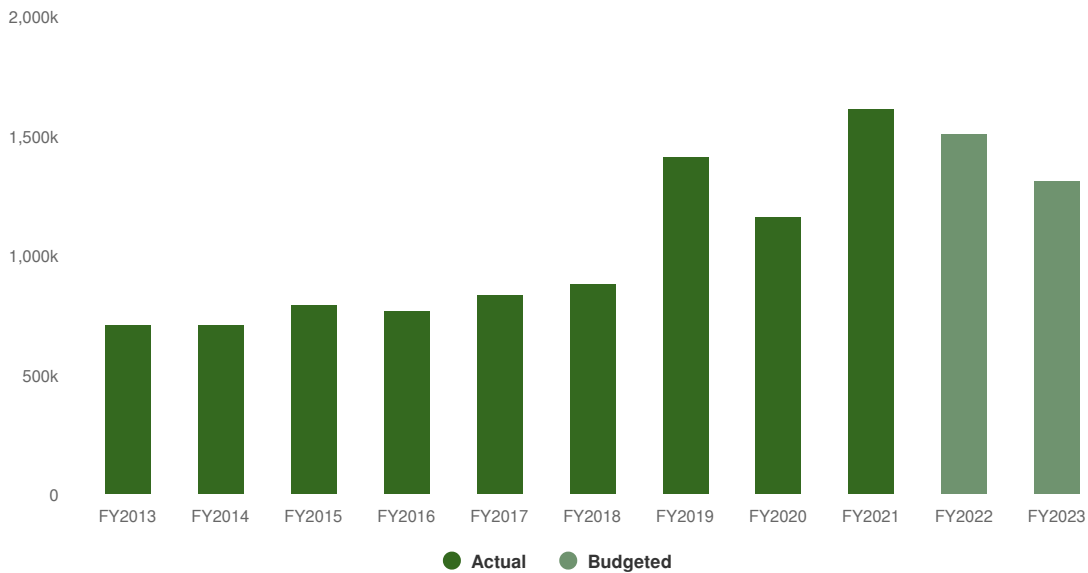
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------------------|---------------|-----------------|---------------|-----------------|--|-------|
| Tuition Council | \$120 | \$5,000 | | \$5,000 | 0% | |
| Jury Management/Courtroom Use | \$419 | \$1,200 | \$725 | \$1,200 | 0% | |
| Interpreter Fees | | \$500 | | \$500 | 0% | |
| Municipal Court Contract | \$20,000 | \$20,000 | \$16,666 | \$20,000 | 0% | |
| Sheriff Warrant Service Charge | | \$250 | | \$250 | 0% | |
| Prosecuting Attorney County Contract | \$16,000 | \$16,000 | \$13,334 | \$16,000 | 0% | |
| Indigent Defense | \$15,514 | \$15,000 | \$6,348 | \$15,000 | 0% | |
| Travel/Lodging Mayor/Administrator | \$20 | \$2,000 | \$50 | \$2,000 | 0% | |
| Tuition Mayor/Administrator | \$543 | \$1,000 | \$1,665 | \$1,000 | 0% | |
| EBPP Fees General Fund | \$288 | \$600 | \$241 | \$600 | 0% | |
| Finance-Contractual Services | | \$4,387 | \$4,724 | \$7,400 | 68.7% | |
| Audit Fee | \$5,705 | \$7,000 | | \$7,000 | 0% | |
| Travel Financial/Records | \$349 | \$1,000 | \$1,210 | \$1,000 | 0% | |
| Clerk Bond Premiums | \$102 | \$200 | \$104 | \$200 | 0% | |
| Training/Tuition - Financial/Records | \$1,510 | \$3,000 | \$1,567 | \$3,000 | 0% | |
| Dues & Membership - Financial | \$1,169 | \$1,200 | \$880 | \$1,200 | 0% | |
| Fiduciary Fees/VISA | \$4,334 | \$4,000 | \$3,267 | \$4,000 | 0% | |
| Miscellaneous Charges | \$150 | \$500 | | \$500 | 0% | |
| Elections | \$15,493 | \$1,000 | | \$1,000 | 0% | |
| Voter Registration Services | | \$6,000 | | \$6,000 | 0% | |
| Advisory Board Services | \$15,040 | \$15,000 | \$14,650 | \$15,000 | 0% | |
| Travel - Legal | | \$750 | | \$750 | 0% | |
| Training & Tuition - Legal | | \$750 | | \$750 | 0% | |
| DNR Fire Control Assessment | \$18 | | \$18 | | 0% | |
| Custodial Services | \$1,213 | \$1,000 | \$820 | \$1,000 | 0% | |
| Contractual Services | \$2,740 | \$26,700 | \$23,608 | \$25,500 | -4.5% | |
| HR-Advertisement | \$2,091 | \$1,000 | \$831 | \$1,000 | 0% | |
| Eq Rental-Bldg Repair | \$832 | \$1,000 | \$622 | \$1,000 | 0% | |
| Insurance - Liability | \$11,734 | \$15,260 | \$12,393 | \$20,560 | 34.7% | |
| Heat & Lights | \$2,978 | \$3,500 | \$2,985 | \$3,500 | 0% | |
| City Hall Water/Sewer | \$1,446 | \$1,463 | \$1,180 | \$1,463 | 0% | |
| Building Repair Supplies | \$1,833 | \$3,000 | \$2,706 | \$3,000 | 0% | |
| Office Equip Repair& Maintenance | \$29,346 | \$29,000 | \$33,587 | \$29,000 | 0% | |
| Central Services Telephone | \$3,173 | \$4,000 | \$3,029 | \$4,000 | 0% | |
| Miscellaneous - Postage | \$63 | \$500 | \$550 | \$500 | 0% | |
| Website - General Fund | \$240 | \$3,200 | \$20 | \$3,200 | 0% | |
| Dues And Membership - General Govt | \$1,361 | \$3,000 | \$1,749 | \$3,000 | 0% | |
| Air Pollution Authority | \$459 | \$500 | \$444 | \$500 | 0% | |
| Water Runoff Testing | \$1,275 | | | | N/A | |
| Farmers Market Support | | \$10,000 | | \$10,000 | 0% | |
| Food Bank Support | \$10,000 | \$10,000 | \$6,667 | \$10,000 | 0% | |
| Substance Abuse/Liquor Excise | \$225 | \$150 | \$158 | \$150 | 0% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|------------------|------------------|------------------|--|-------|
| Total Services and Pass-Through Payments: | \$173,950 | \$226,110 | \$165,343 | \$233,223 | 3.1% | |
| Capital Outlays | | | | | | |
| City Hall Improvements | \$736 | | \$1,861 | \$50,000 | N/A | |
| Office Furniture/Equipment | \$7,215 | | | \$10,000 | N/A | |
| Total Capital Outlays: | \$7,952 | | \$1,861 | \$60,000 | N/A | |
| Debt Service-Interest and Issuance Costs | | | | | | |
| Pool District Loan | | \$40,000 | \$40,000 | | -100% | |
| Total Debt Service-Interest and Issuance Costs: | | \$40,000 | \$40,000 | | -100% | |
| Total Expense Objects: | \$413,675 | \$541,230 | \$435,581 | \$606,185 | 12% | |

Revenues Summary

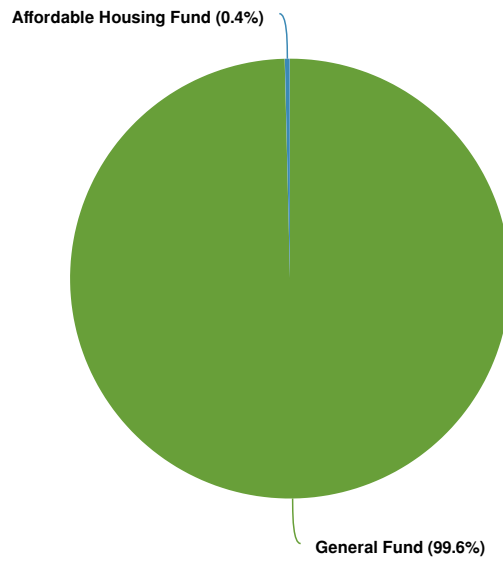
\$1,317,270 **-\$194,568**
 (-12.87% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

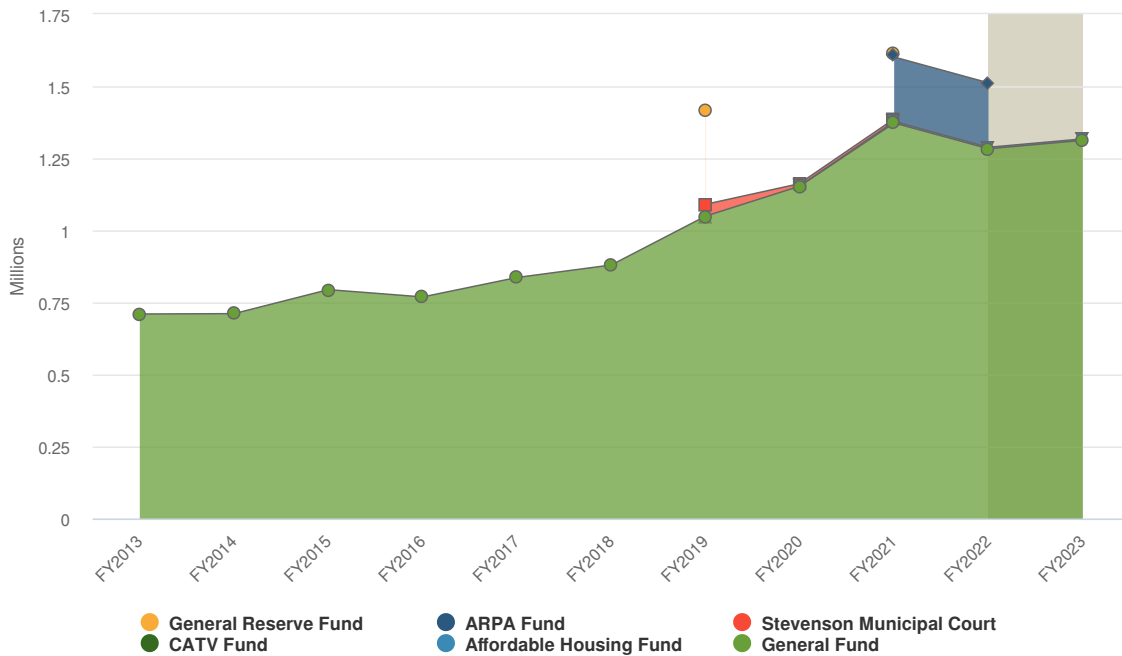


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

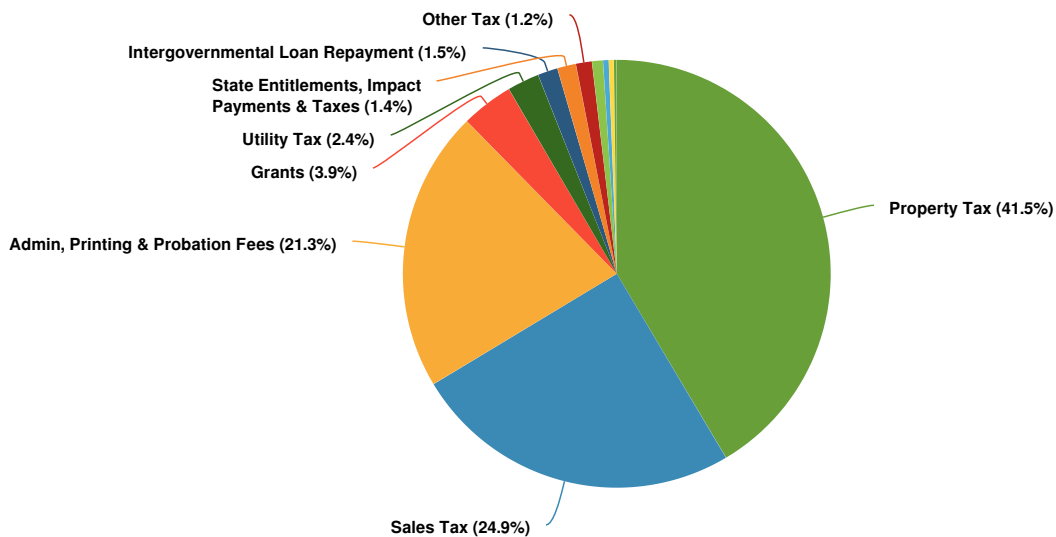
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|------|---------------|-----------------|---------------|-----------------|--|-------|
| | | | | | | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|------------------|--------------------|--|-------|
| General Fund | | | | | | |
| 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% | |
| Business Licenses | \$1,615 | \$1,400 | \$1,618 | \$1,400 | 0% | |
| Vacation Rental Licenses | \$3,223 | \$1,500 | \$2,033 | \$1,500 | 0% | |
| 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 | |
| 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% | |
| Interest Income/General Fund | -\$1,426 | \$5,000 | \$5,979 | \$5,000 | 0% | |
| Sales Tax Interest | \$326 | \$200 | \$362 | \$200 | 0% | |
| Miscellaneous Income | \$526 | \$300 | \$739 | \$300 | 0% | |
| Total General Fund: | \$1,372,512 | \$1,283,162 | \$874,045 | \$1,312,270 | 2.3% | |
| General Reserve Fund | | | | | | |
| General Res-Interest | \$5,609 | | \$1,815 | | 0% | |
| Total General Reserve Fund: | \$5,609 | | \$1,815 | | 0% | |
| ARPA Fund | | | | | | |
| DOC-ARPA Distribution | \$223,677 | \$223,676 | \$223,676 | | -100% | |
| Total ARPA Fund: | \$223,677 | \$223,676 | \$223,676 | | -100% | |

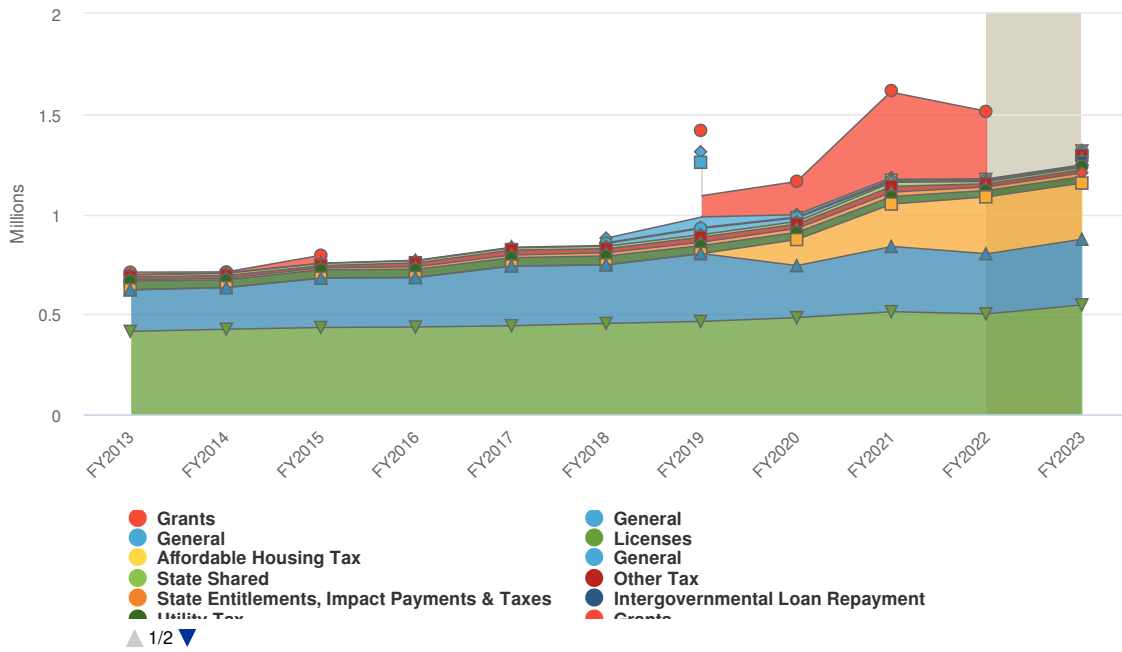
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|--------------------|--------------------|--------------------|--|-------|
| Affordable Housing Fund | | | | | | |
| Affordable And Supportive Housing Sales And Use Tax | \$5,161 | \$5,000 | \$3,758 | \$5,000 | 0% | |
| Total Affordable Housing Fund: | \$5,161 | \$5,000 | \$3,758 | \$5,000 | 0% | |
| Stevenson Municipal Court | | | | | | |
| Agency Deposit - Court Remittances | \$8,958 | | \$7,621 | | 0% | |
| Agency Deposit - CVC | \$182 | | \$157 | | 0% | |
| Total Stevenson Municipal Court: | \$9,140 | | \$7,778 | | 0% | |
| Total: | \$1,616,098 | \$1,511,838 | \$1,111,073 | \$1,317,270 | -12.9% | |

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 | | | | | | |
| Taxes | | | | | | |
| Affordable Housing Tax | | | | | | |
| Affordable And Supportive Housing Sales And Use Tax | \$5,161 | \$5,000 | \$3,758 | \$5,000 | 0% | |
| Total Affordable Housing Tax: | \$5,161 | \$5,000 | \$3,758 | \$5,000 | 0% | |
| Utility Tax | | | | | | |
| 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% | |
| Total Utility Tax: | \$37,734 | \$32,000 | \$32,291 | \$32,000 | 0% | |
| Sales Tax | | | | | | |
| Sales Tax | \$300,416 | \$280,000 | \$308,702 | \$308,000 | 10% | |
| Local Criminal Justice Tax | \$25,200 | \$20,000 | \$21,688 | \$20,000 | 0% | |
| Total Sales Tax: | \$325,617 | \$300,000 | \$330,390 | \$328,000 | 9.3% | |
| Property Tax | | | | | | |
| General Property Tax | \$512,528 | \$501,569 | \$351,254 | \$546,402 | 8.9% | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|------------------|------------------|------------------|------------------|--|-------|
| Total Property Tax: | \$512,528 | \$501,569 | \$351,254 | \$546,402 | 8.9% | |
| | | | | | | |
| Other Tax | | | | | | |
| Leasehold Tax | \$25,339 | \$16,000 | \$21,021 | \$16,000 | 0% | |
| Rock Cove ALF In-Lieu Tax | \$3,504 | | \$263 | | 0% | |
| Total Other Tax: | \$28,843 | \$16,000 | \$21,284 | \$16,000 | 0% | |
| Total Taxes: | \$909,882 | \$854,569 | \$738,978 | \$927,402 | 8.5% | |
| | | | | | | |
| Licenses & Permits | | | | | | |
| Licenses | | | | | | |
| 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: | \$4,837 | \$2,900 | \$3,652 | \$2,900 | 0% | |
| Total Licenses & Permits: | \$4,837 | \$2,900 | \$3,652 | \$2,900 | 0% | |
| | | | | | | |
| Intergovernmental Revenues | | | | | | |
| State Entitlements, Impact Payments & Taxes | | | | | | |
| 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% | |
| Total State Entitlements, Impact Payments & Taxes: | \$21,724 | \$17,500 | \$15,078 | \$18,653 | 6.6% | |
| | | | | | | |
| Grants | | | | | | |
| 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 | |
| DOC-ARPA Distribution | \$223,677 | \$223,676 | \$223,676 | | -100% | |
| Total Grants: | \$433,938 | \$336,434 | \$316,434 | | -100% | |
| | | | | | | |
| State Shared | | | | | | |
| PUD Privilege Tax (in Lieu) | \$13,215 | \$11,000 | \$15,574 | \$11,000 | 0% | |
| LE & CJ Leg One-Time Cost | \$6,714 | | | | N/A | |
| Total State Shared: | \$19,929 | \$11,000 | \$15,574 | \$11,000 | 0% | |
| | | | | | | |
| Grants | | | | | | |
| DOE-Shoreline Access Grant | | | | \$52,000 | N/A | |

| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|--------------------|--------------------|--------------------|--------------------|--|-------|
| Total Grants: | | | | \$52,000 | N/A | |
| Intergovernmental Loan Repayment | | | | | | |
| Pool District Loan Repayment-Principal | | | | \$19,800 | N/A | |
| Total Intergovernmental Loan Repayment: | | | | \$19,800 | N/A | |
| Total Intergovernmental Revenues: | \$475,591 | \$364,934 | \$347,087 | \$101,453 | -72.2% | |
| Charges for Goods & Services | | | | | | |
| Admin, Printing & Probation Fees | | | | | | |
| 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% | |
| Total Admin, Printing & Probation Fees: | \$211,614 | \$283,935 | \$4,684 | \$280,015 | -1.4% | |
| Total Charges for Goods & Services: | \$211,614 | \$283,935 | \$4,684 | \$280,015 | -1.4% | |
| Interest & Other Earnings | | | | | | |
| General | | | | | | |
| Interest Income/General Fund | -\$1,426 | \$5,000 | \$5,979 | \$5,000 | 0% | |
| Sales Tax Interest | \$326 | \$200 | \$362 | \$200 | 0% | |
| Miscellaneous Income | \$526 | \$300 | \$739 | \$300 | 0% | |
| General Res-Interest | \$5,609 | | \$1,815 | | 0% | |
| Total General: | \$5,034 | \$5,500 | \$8,894 | \$5,500 | 0% | |
| Total Interest & Other Earnings: | \$5,034 | \$5,500 | \$8,894 | \$5,500 | 0% | |
| Non Revenues | | | | | | |
| General | | | | | | |
| Agency Deposit - Court Remittances | \$8,958 | | \$7,621 | | 0% | |
| Agency Deposit - CVC | \$182 | | \$157 | | 0% | |
| Total General: | \$9,140 | | \$7,778 | | 0% | |
| Total Non Revenues: | \$9,140 | | \$7,778 | | 0% | |
| Total Revenue Source: | \$1,616,098 | \$1,511,838 | \$1,111,073 | \$1,317,270 | -12.9% | |

Organizational Chart

Goal #1

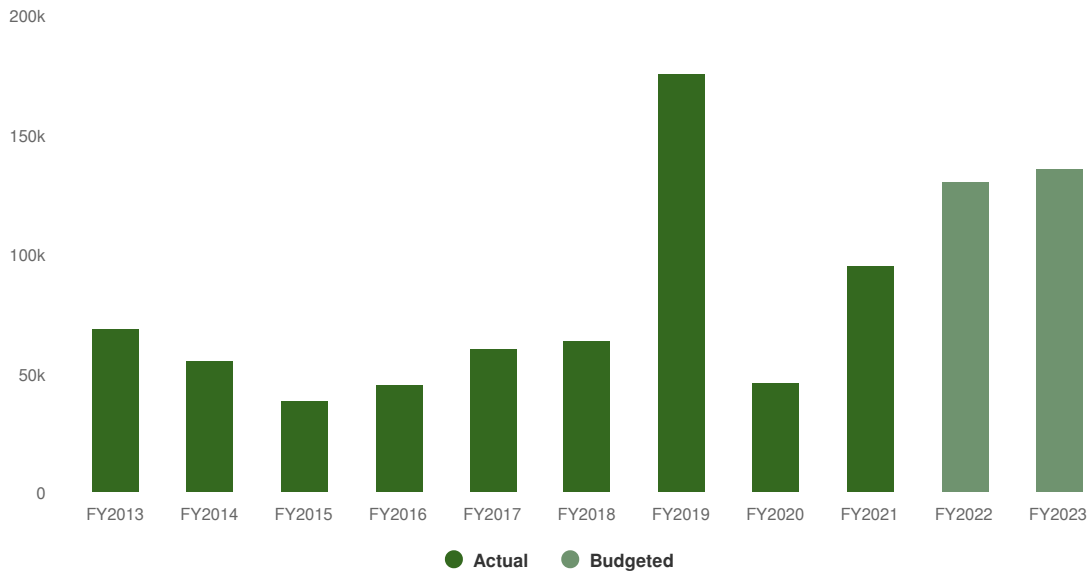
Goal #2

Fire Control

Expenditures Summary

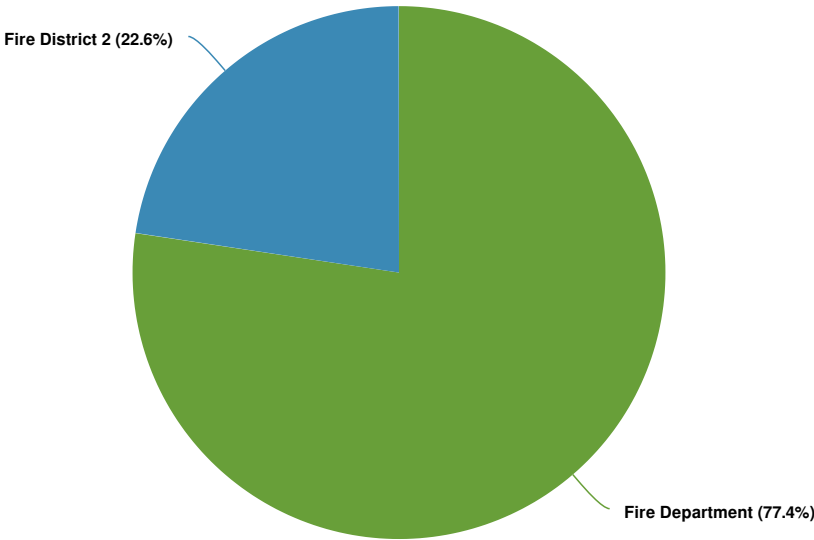
\$135,958 **\$5,763**
(4.43% vs. prior year)

Fire Control Proposed and Historical Budget vs. Actual

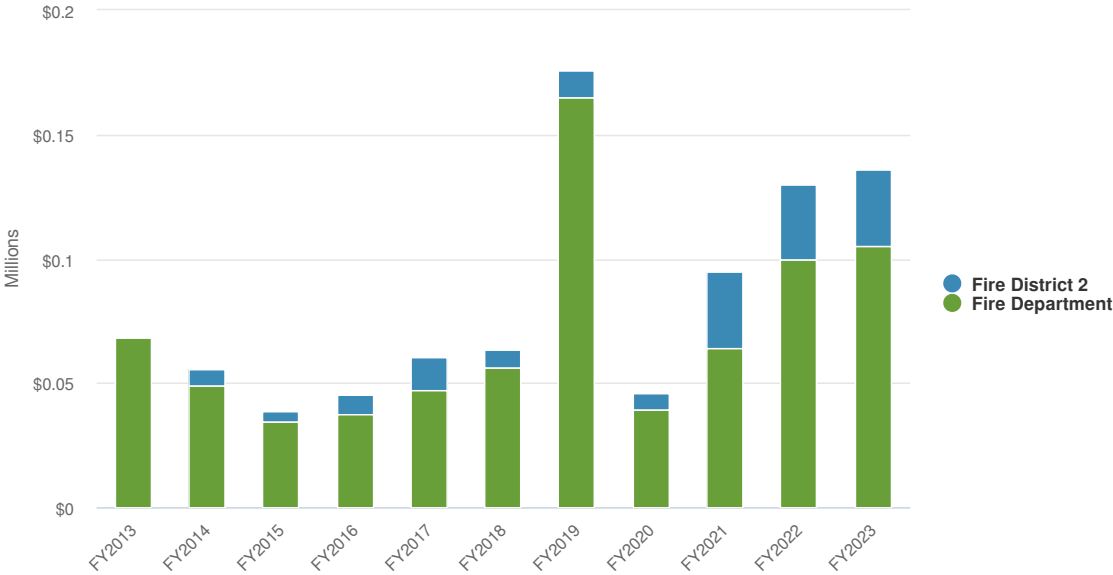


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

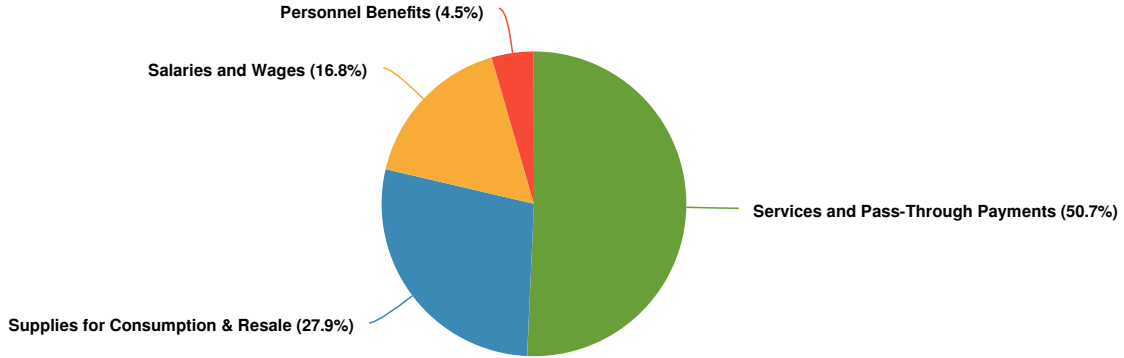


| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------|---------------|-----------------|---------------|-----------------|--|-------|
| Expenditures | | | | | | |
| Fire Control | | | | | | |

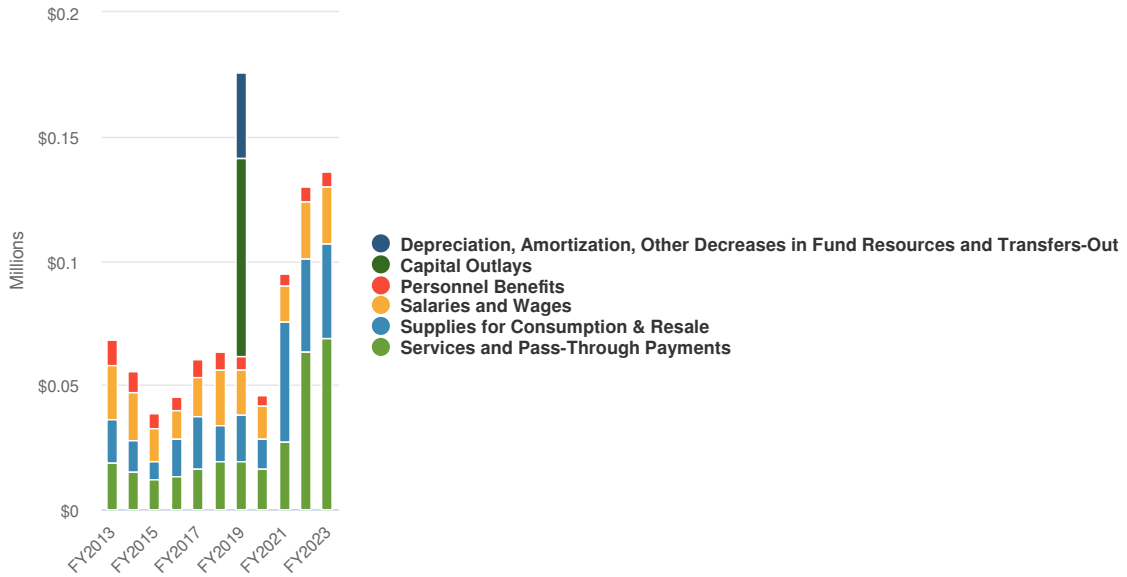
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---------------------------------------|-----------------|------------------|-----------------|------------------|--|-------|
| Fire District 2 | | | | | | |
| Fire Supplies 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

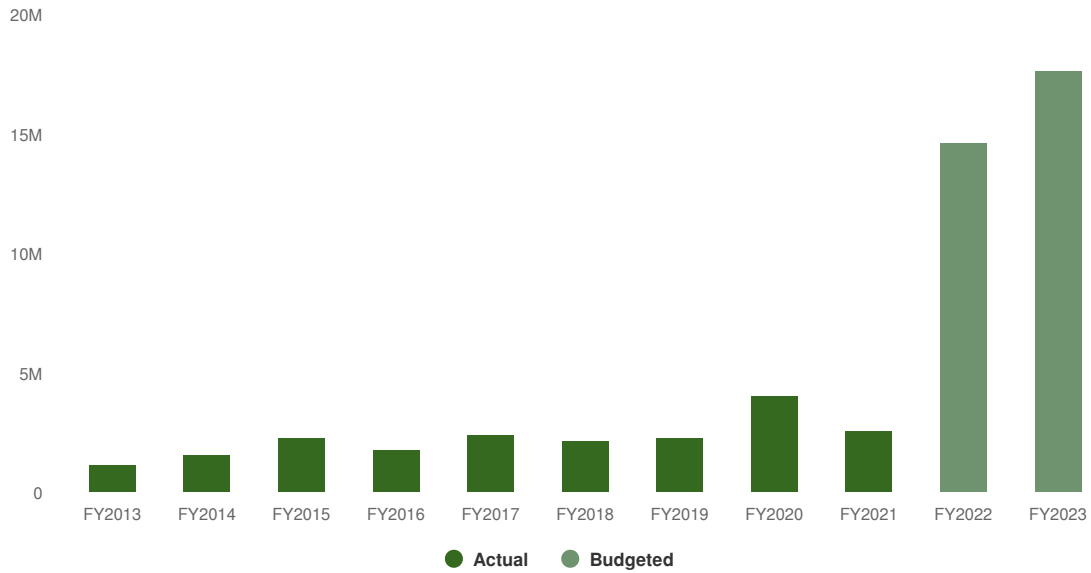
Goal #2

Public Works

Expenditures Summary

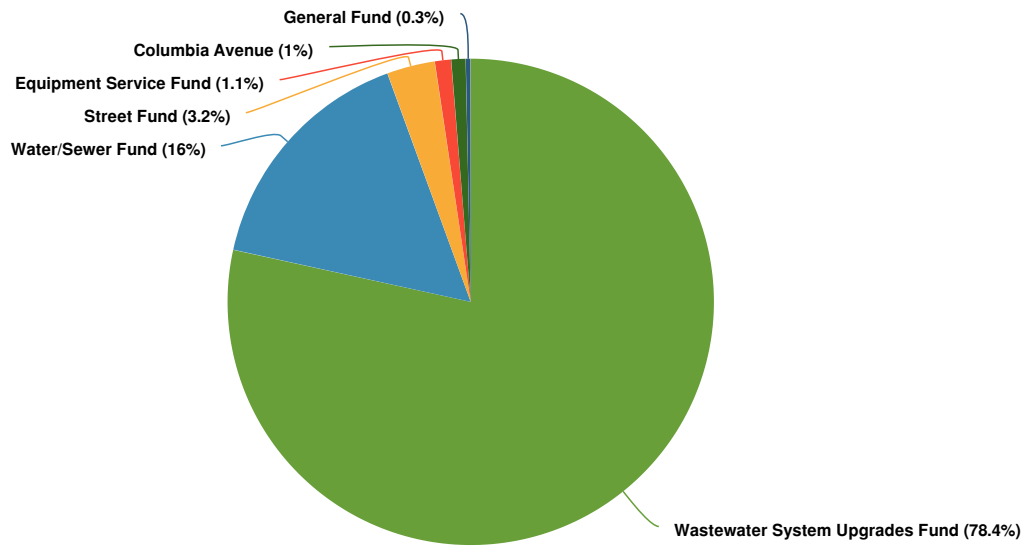
\$17,703,093 **\$3,030,213**
(20.65% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

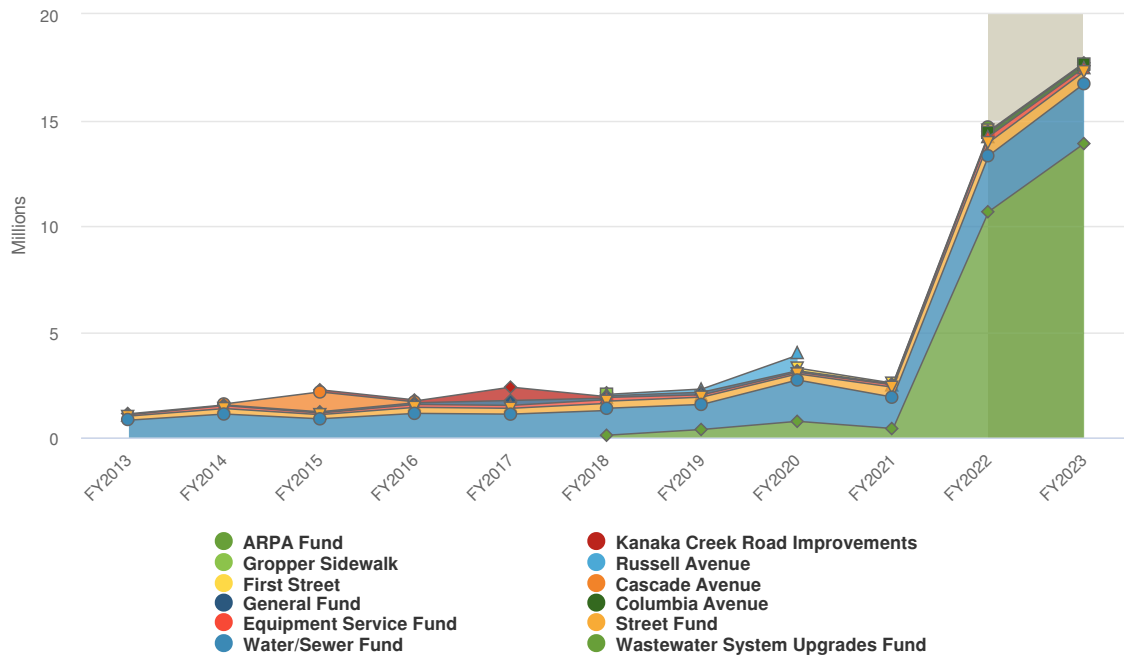


Expenditures by Fund

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% | |

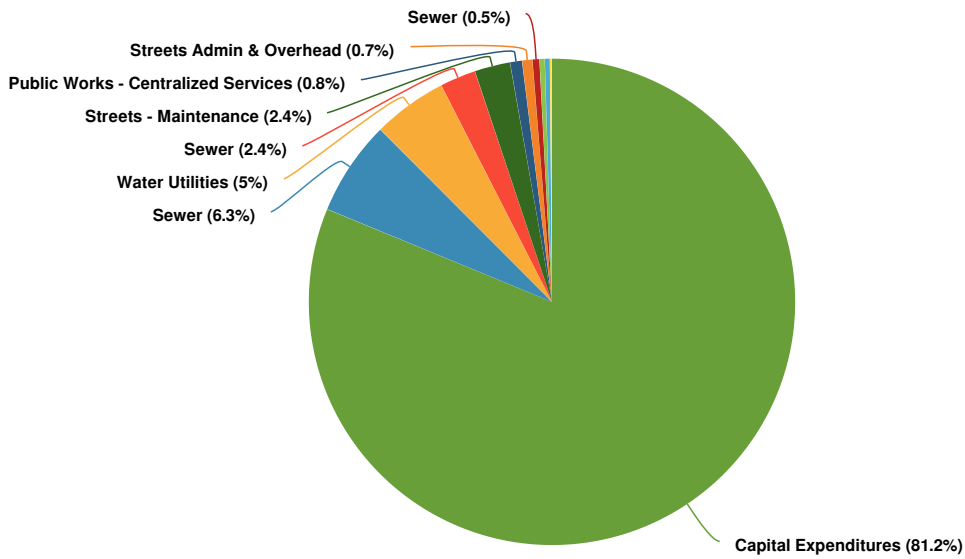
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------------------|---------------|-----------------|---------------|-----------------|--|-------|
| WA-Administrative Benefits | \$330 | \$1,090 | \$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-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% | |
| 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% | |

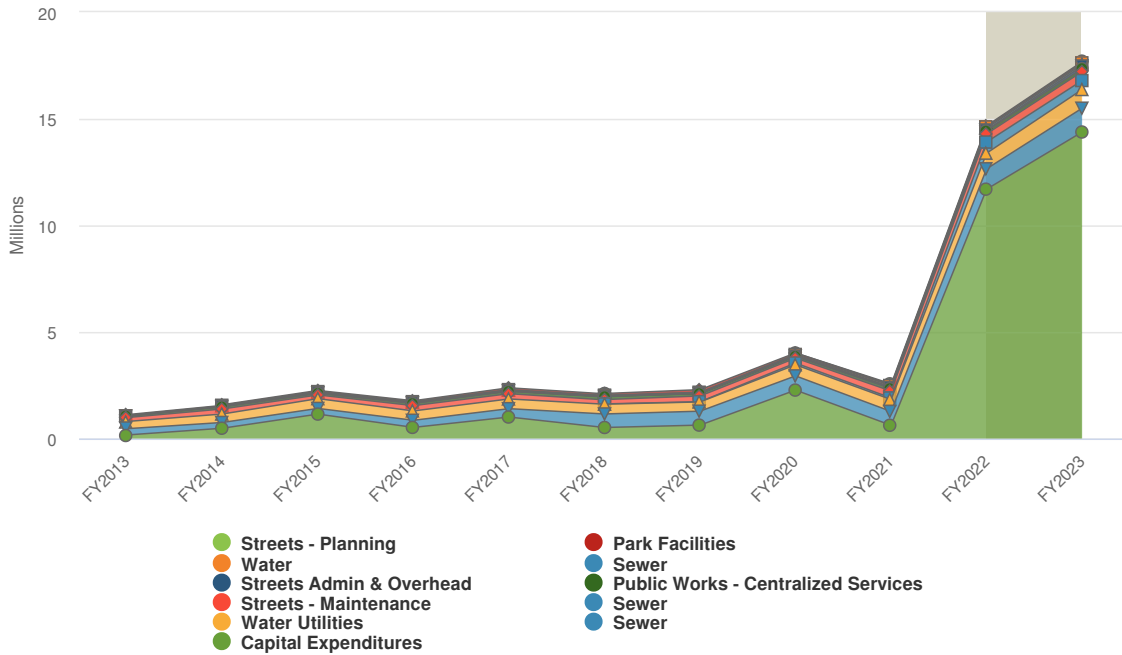
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|---------------------|--------------------|---------------------|--|-------|
| DOE Design-Consultant Svs | \$176,226 | | | | N/A | |
| Coll. 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% | |

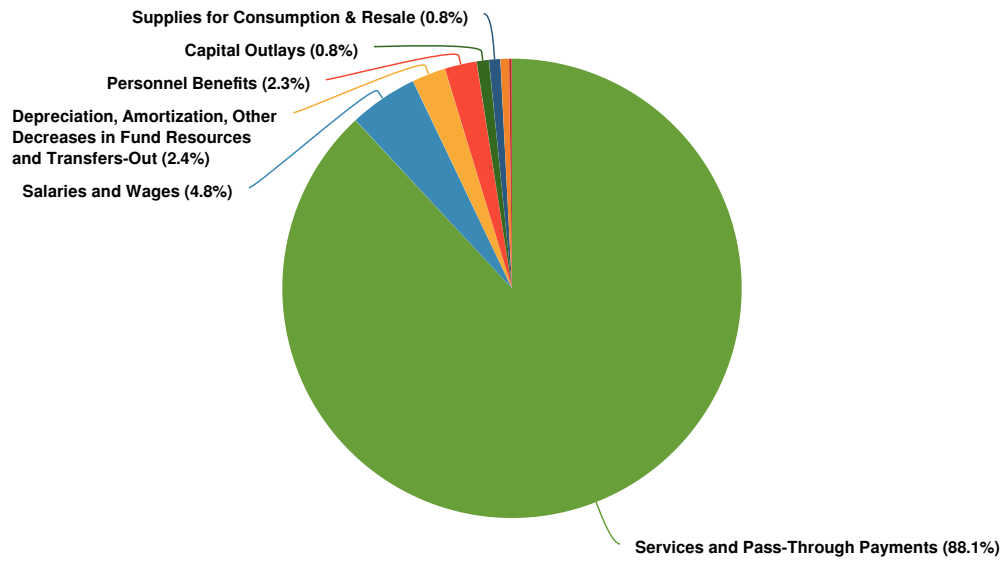
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|------------------|------------------|------------------|------------------|--|-------|
| Total Stormwater: | \$27,005 | \$26,000 | \$14,926 | \$26,000 | 0% | |
| | | | | | | |
| 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% | |

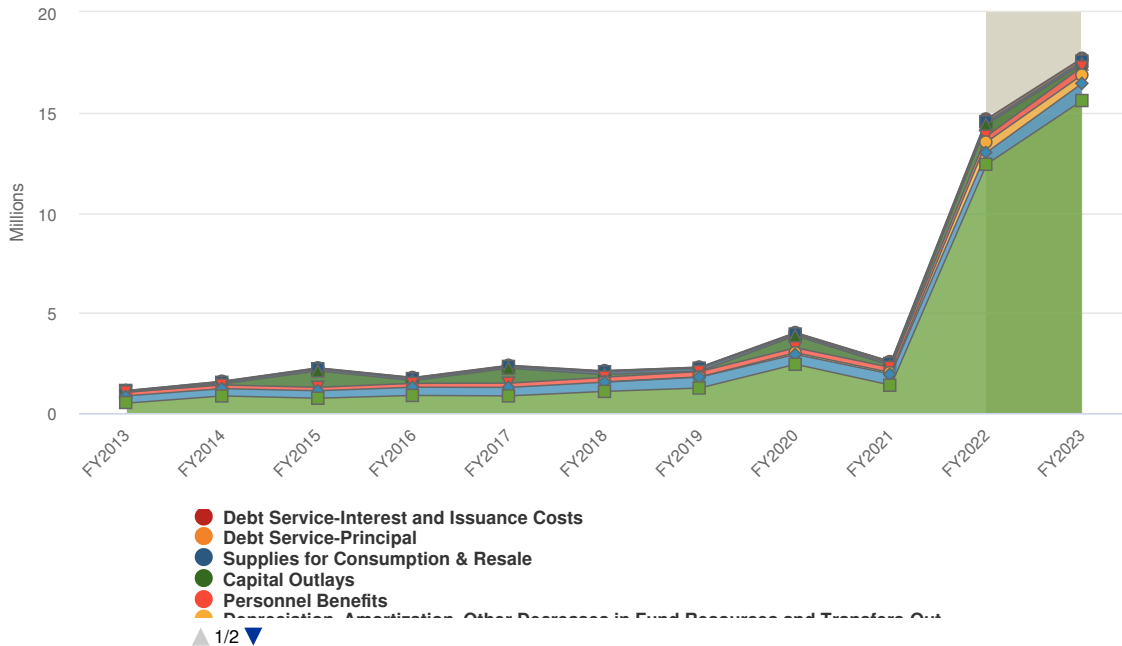
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|---------------------|--------------------|---------------------|--|-------|
| Eq Rental - Restor/Rehab (Russell Ave) | \$33 | | | | 0% | |
| 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% | |

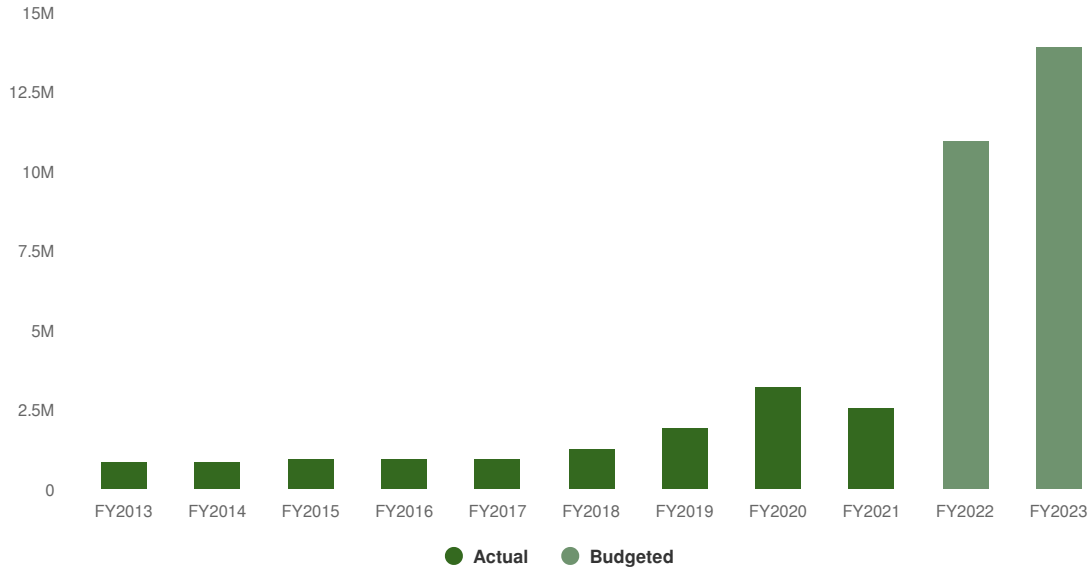
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--|---------------|-----------------|---------------|-----------------|--|-------|
| Repair/maintenance - ST Lights | \$976 | \$3,000 | \$604 | \$3,000 | 0% | |
| Eq 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-Principa | \$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

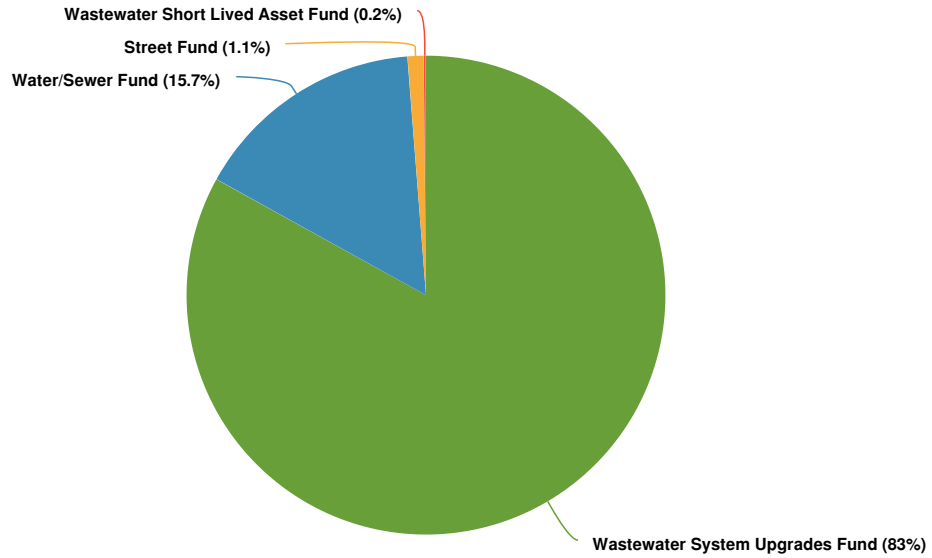
\$13,929,554 **\$2,986,269**
(27.29% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

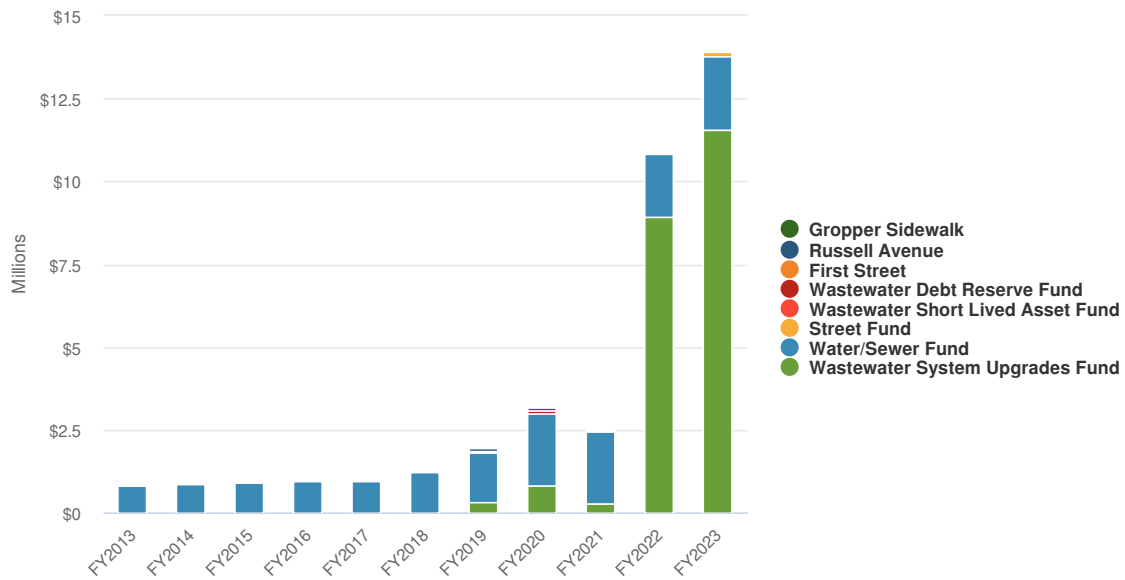


Revenue by Fund

2023 Revenue by Fund



Budgeted and Historical 2023 Revenue by Fund

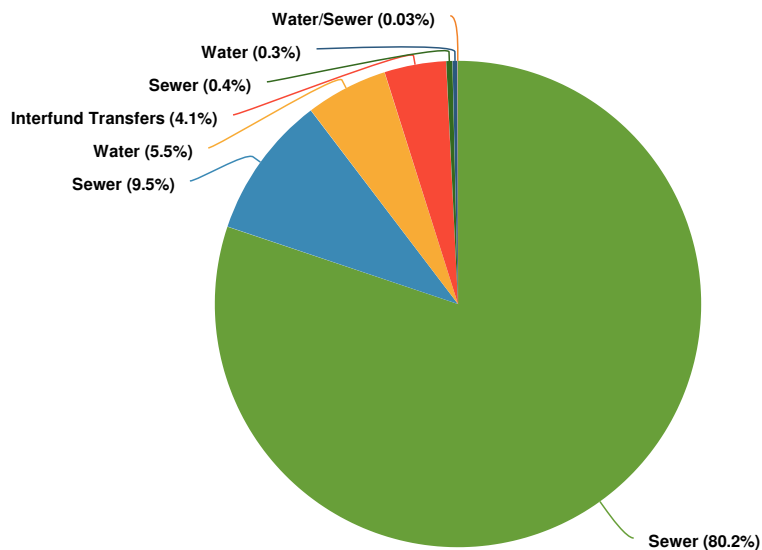


| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|--------------------------------------|-----------------|-----------------|-----------------|------------------|--|-------|
| Street Fund | | | | | | |
| Transfer In 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% | |

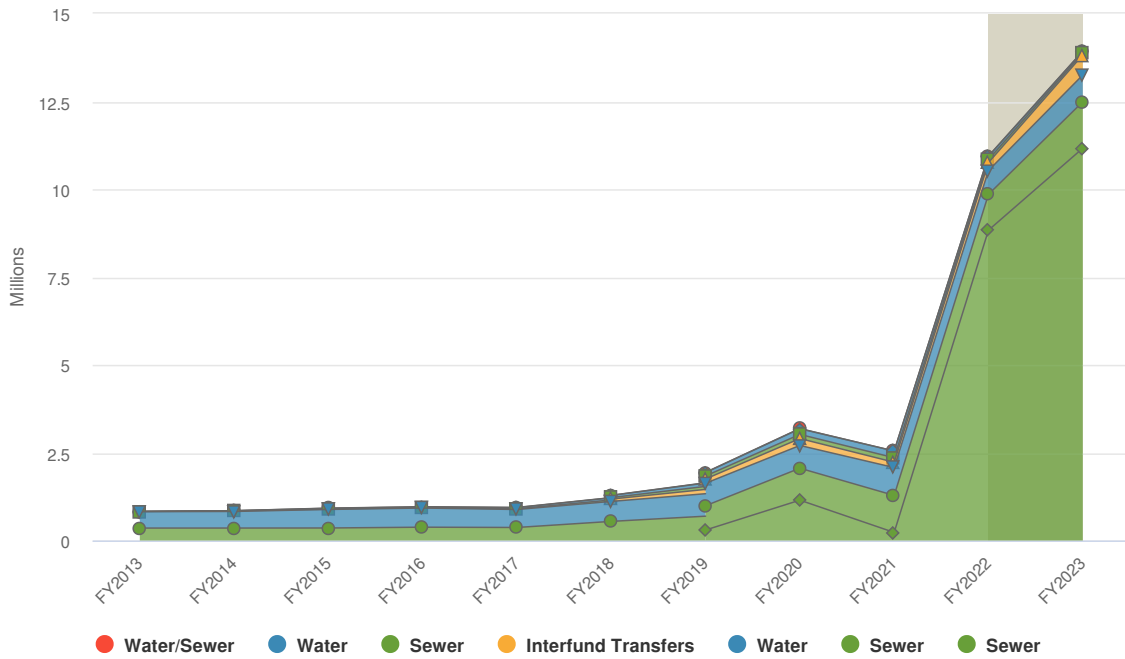
| Name | FY2021 Actual | FY2022 Budgeted | FY2022 Actual | FY2023 Budgeted | FY2022 Budgeted vs. FY2023 Budgeted (% Change) | Notes |
|---|--------------------|---------------------|--------------------|---------------------|--|-------|
| Sewer Capital Contributions | \$127,327 | \$86,591 | \$105,170 | \$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

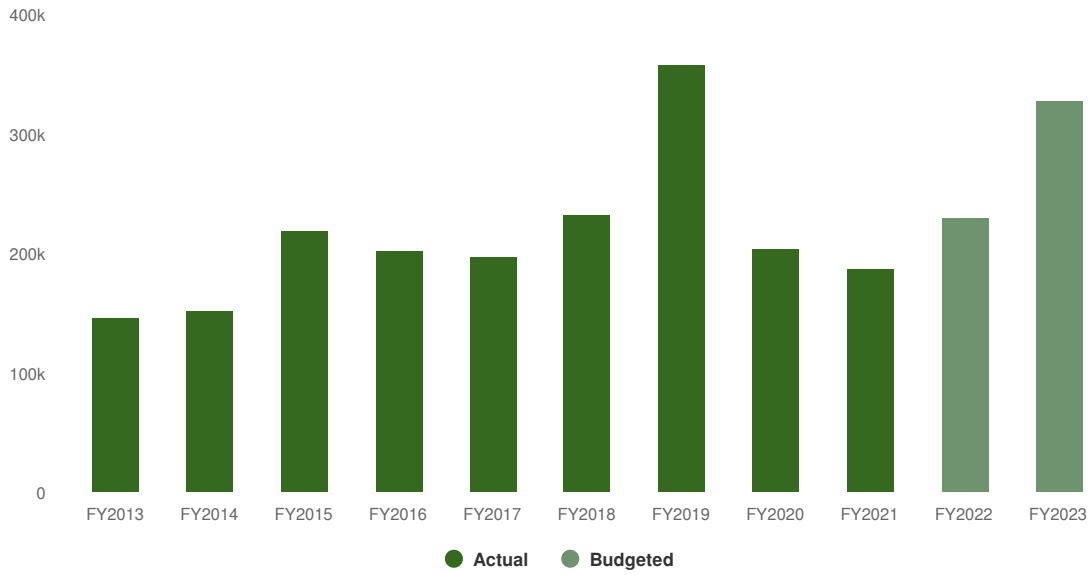
Goal #2

Community Development

Expenditures Summary

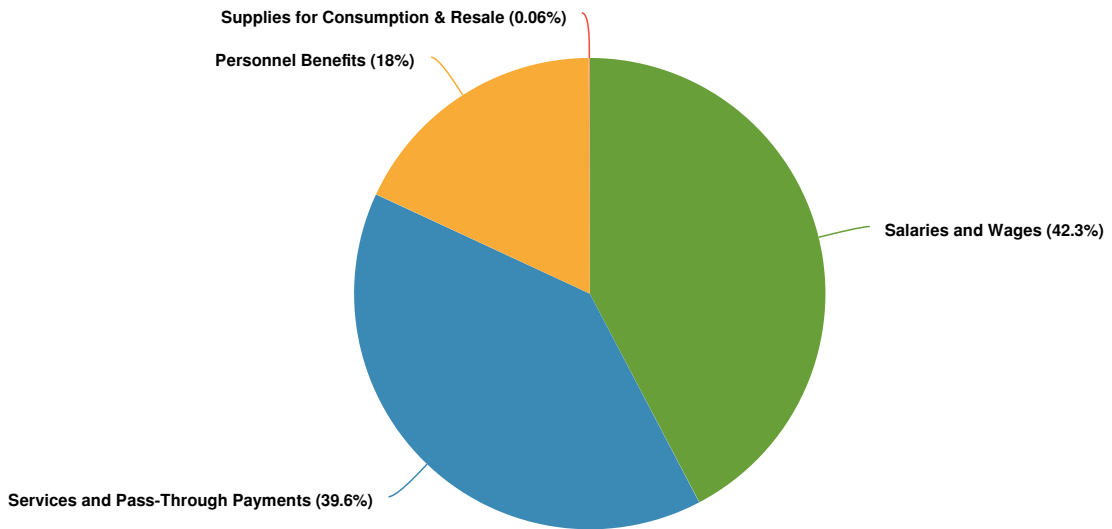
\$328,040 **\$98,454**
(42.88% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

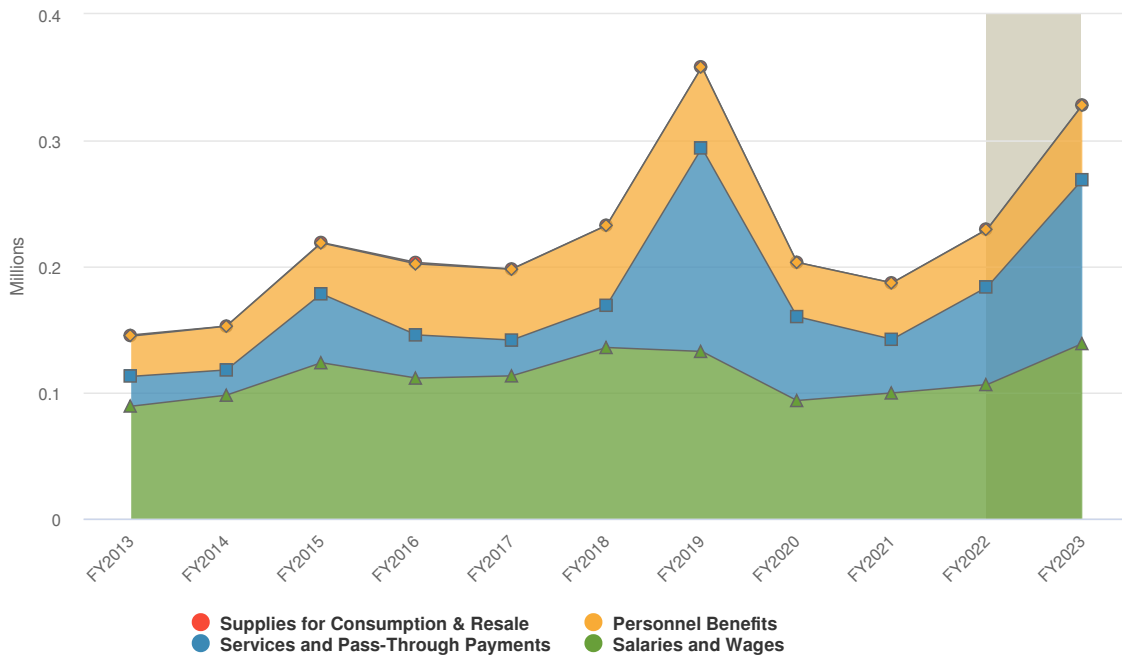


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



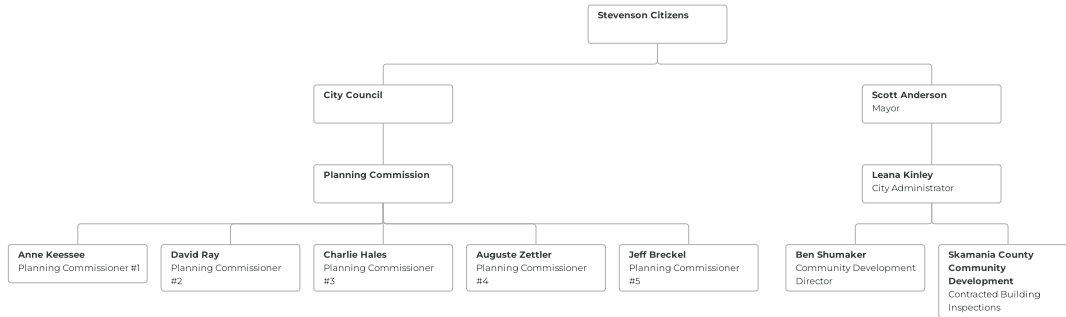
Budgeted and Historical Expenditures by Expense Type



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

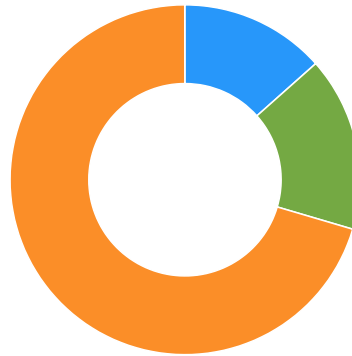
Capital Improvements: One-year Plan

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

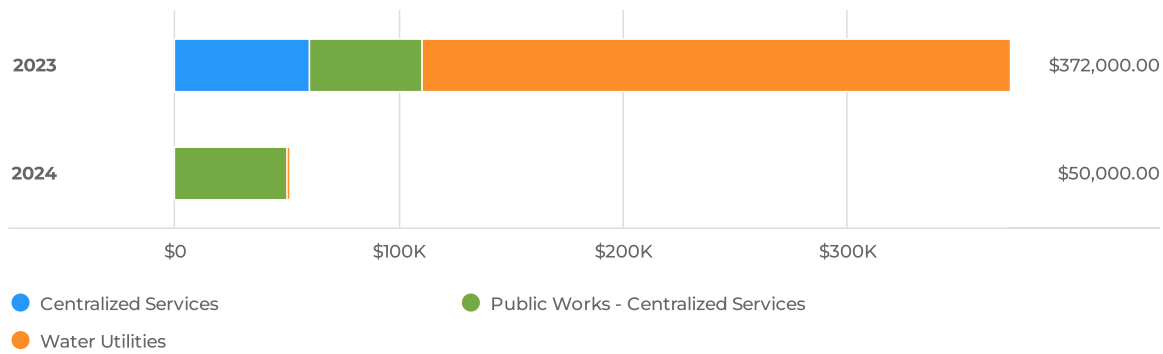
Capital Improvements: Multi-year Plan

This page is in its initial phases and will be added to during the development of the 2024 budget.

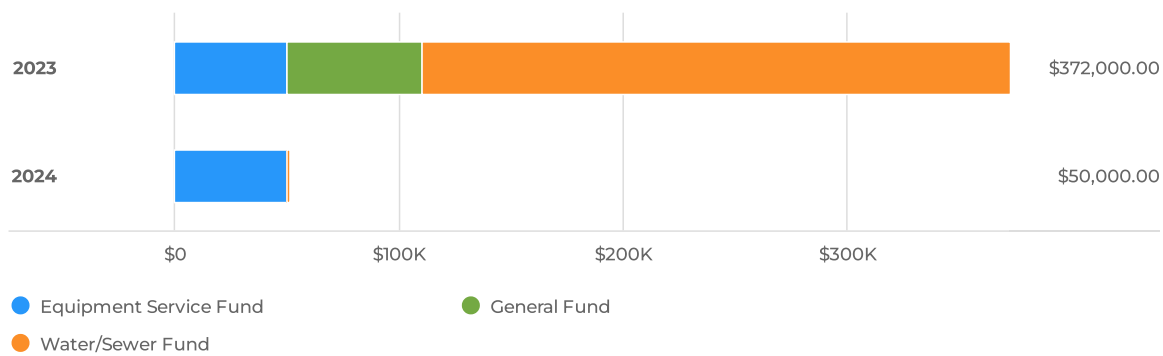
Total Capital Requested **\$422,000**

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

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

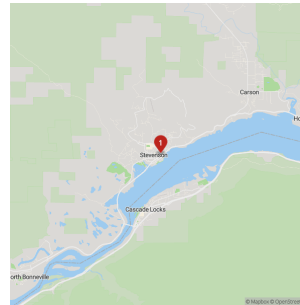
Description

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)

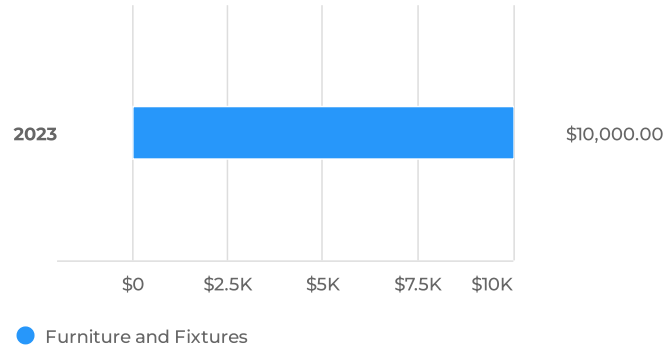
Capital Cost

FY2023 Budget
\$10,000

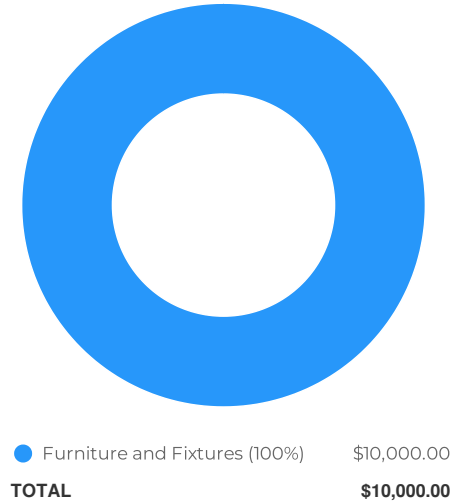
Total Budget (all years)
\$10K

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 |

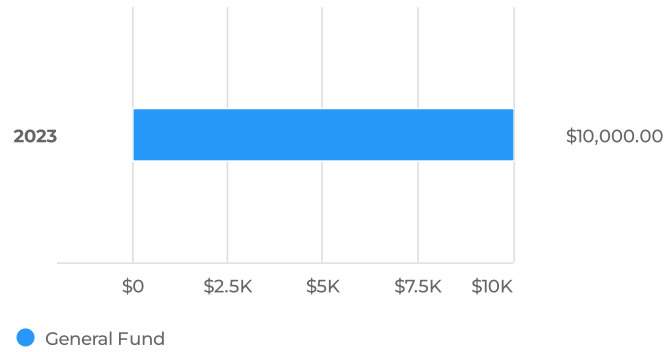
Funding Sources

FY2023 Budget
\$10,000

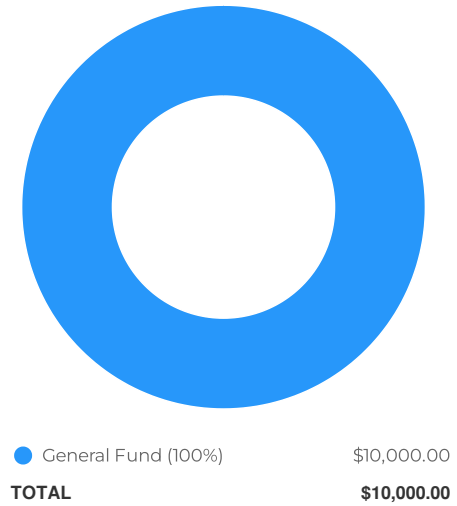
Total Budget (all years)
\$10K

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

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

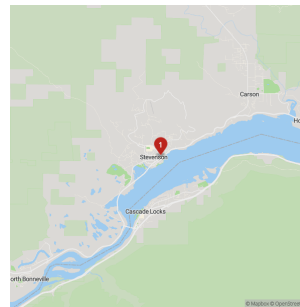
Description

Paint the exterior and interior of City Hall.

Details

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

Location



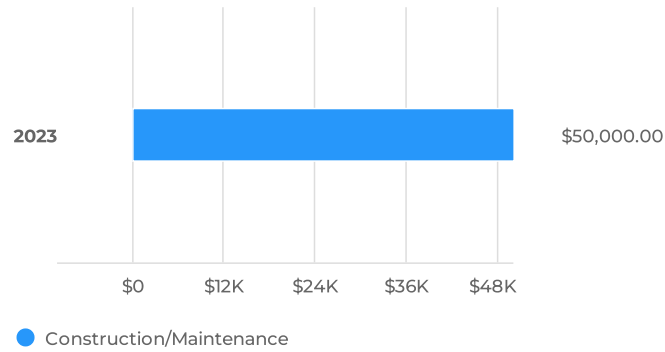
Capital Cost

FY2023 Budget
\$50,000

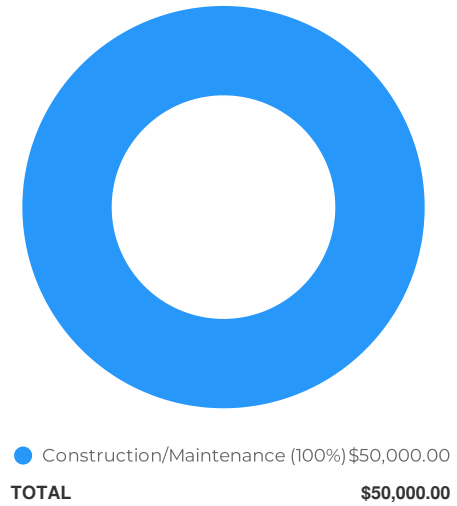
Total Budget (all years)
\$50K

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 |

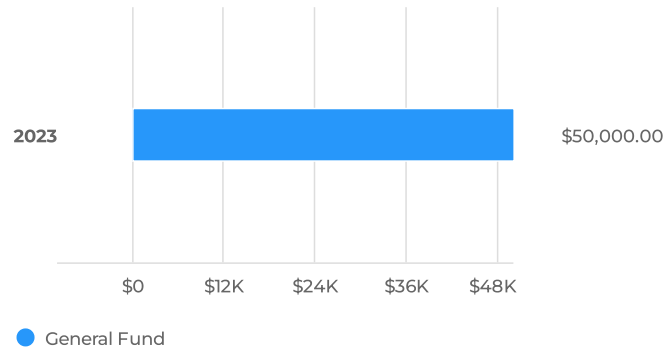
Funding Sources

FY2023 Budget
\$50,000

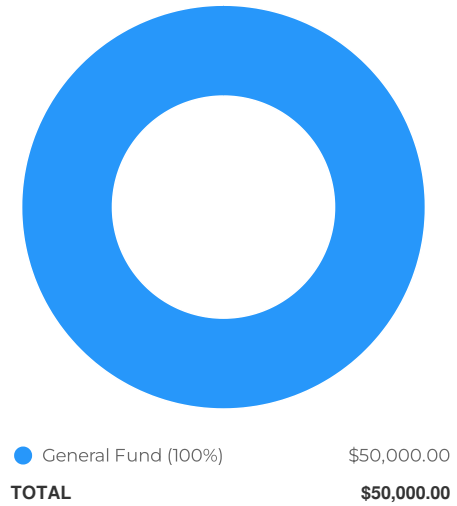
Total Budget (all years)
\$50K

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

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

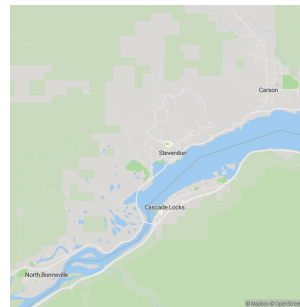
Description

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

Details

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

Location



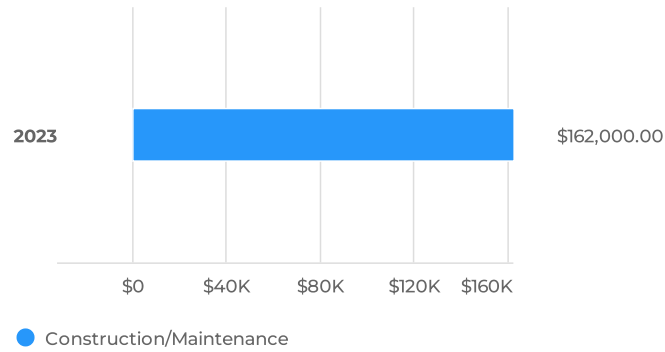
Capital Cost

FY2023 Budget
\$162,000

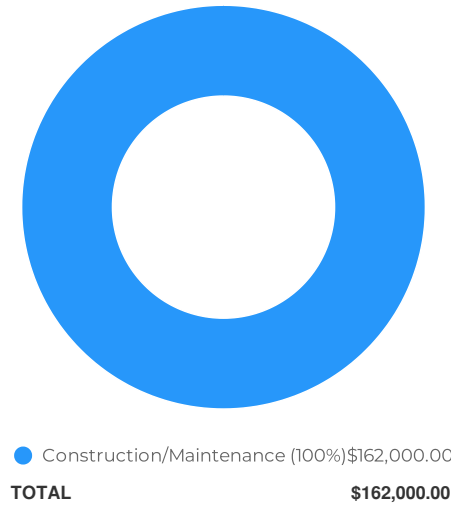
Total Budget (all years)
\$162K

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

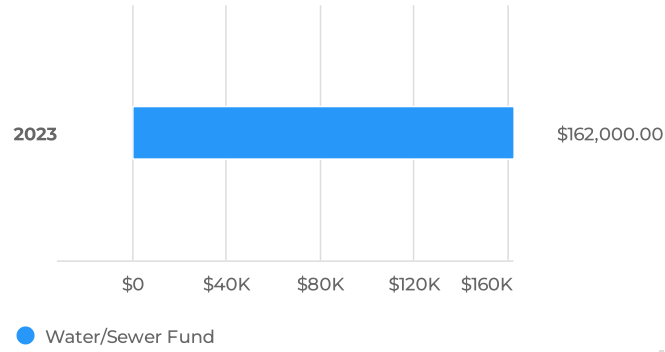
Total Budget (all years)

\$162K

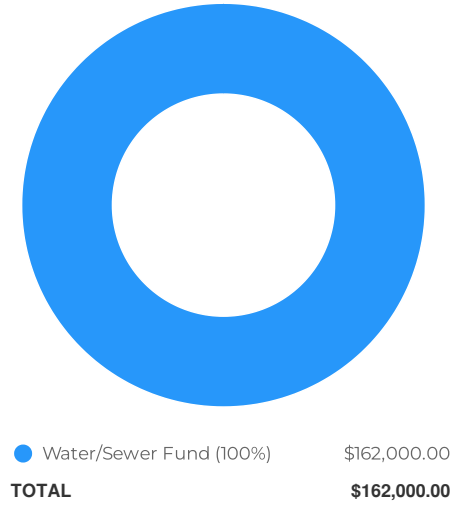
Project Total

\$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

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

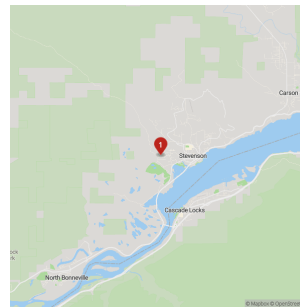
Description

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

Details

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

Location



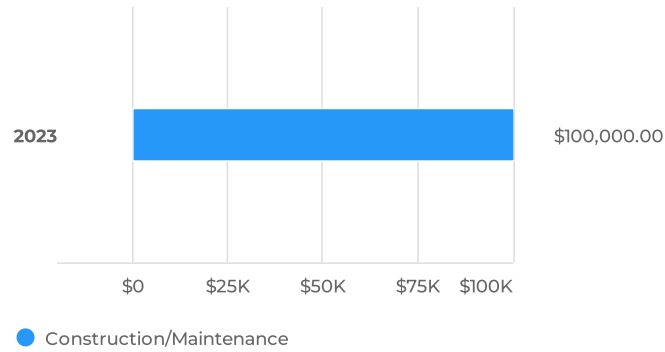
Capital Cost

FY2023 Budget
\$100,000

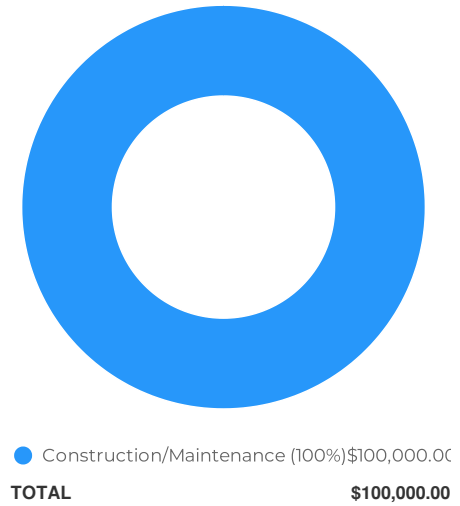
Total Budget (all years)
\$100K

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 |

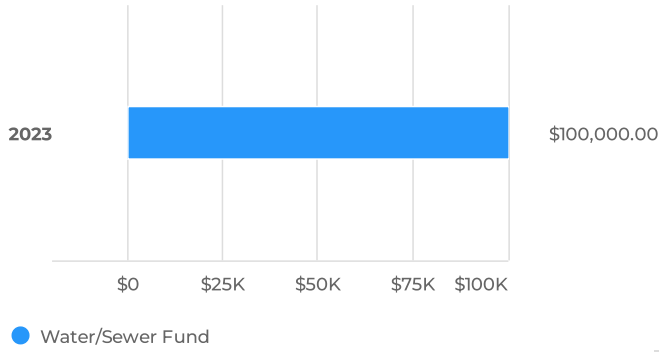
Funding Sources

FY2023 Budget
\$100,000

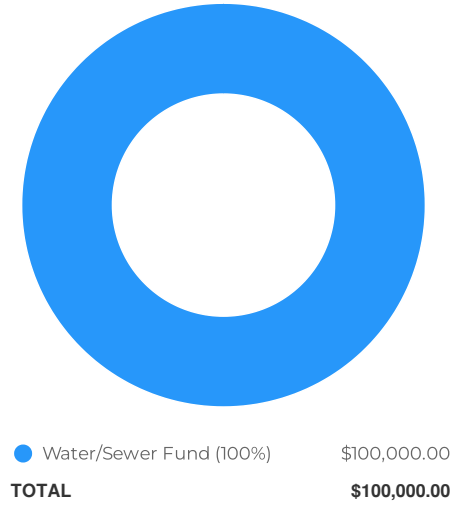
Total Budget (all years)
\$100K

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

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.

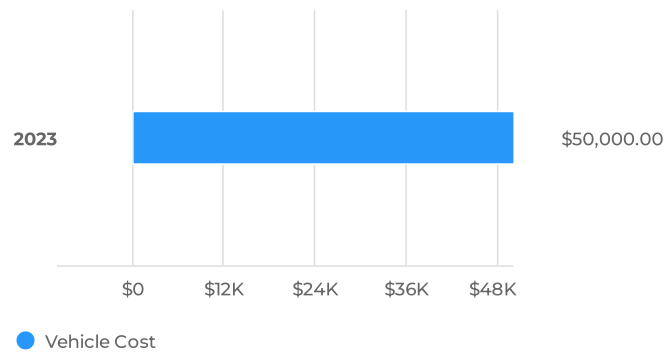
Details

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

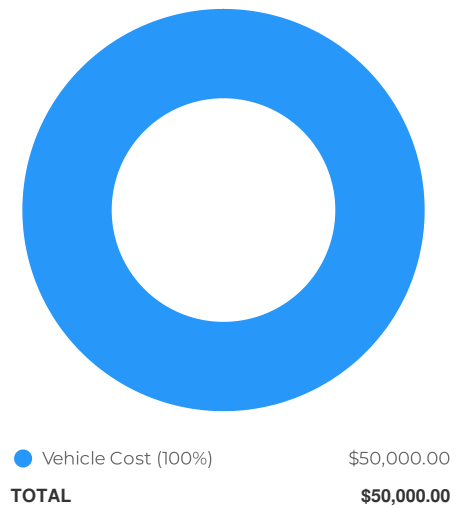
Capital Cost

FY2023 Budget: **\$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 |
| Vehicle Cost | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

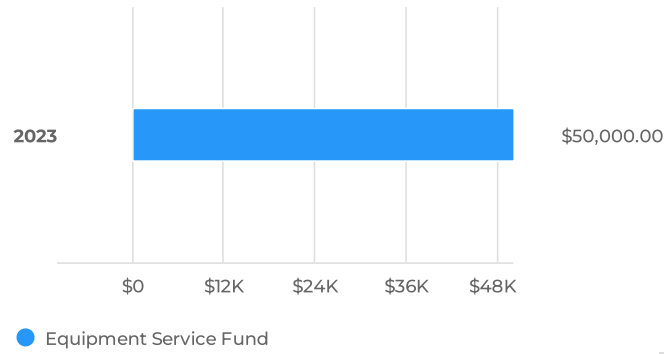
Funding Sources

FY2023 Budget
\$50,000

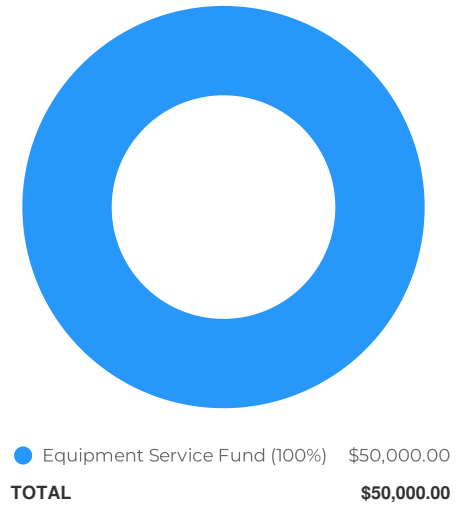
Total Budget (all years)
\$50K

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

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.

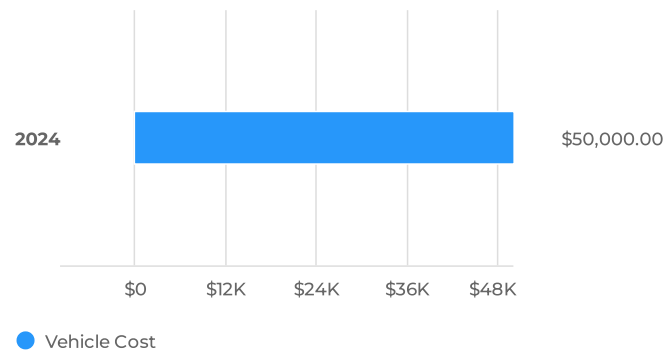
Details

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

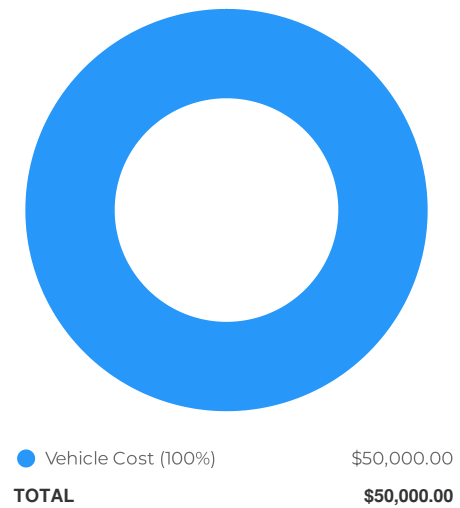
Capital Cost

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

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

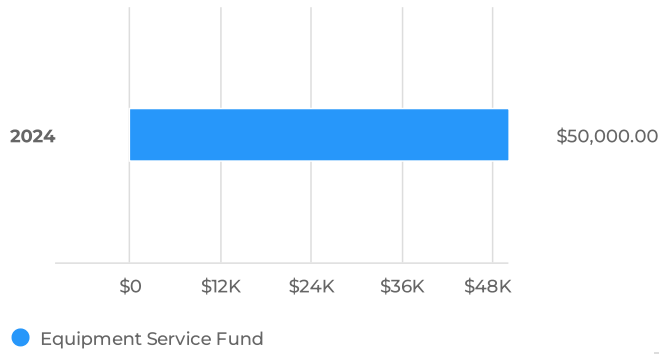
| Capital Cost | FY2024 | Total |
|--------------|-----------------|-----------------|
| Vehicle Cost | \$50,000 | \$50,000 |
| Total | \$50,000 | \$50,000 |

Funding Sources

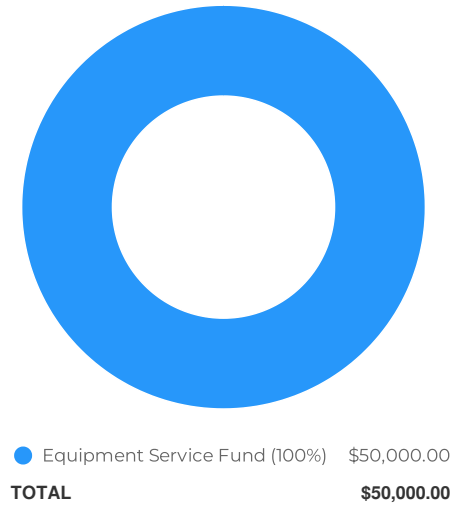
Total Budget (all years)
\$50K

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.