



City of Stevenson

2025 Budget

Preliminary Presentation Sept. 26, 2024

# INTRODUCTION

- City Administrator Transmittal Letter
  - Reader's Guide
  - History of the City
  - Demographics
- City Organization Chart
  - Fund Structure
  - Basis of Budgeting
  - Budget Process
  - Financial Policies
- Adopting Ordinance

## TRANSMITTAL LETTER

Stevenson City Council and Community,

I am pleased to submit the City of Stevenson's 2025 preliminary budget for your review and consideration. The total expenditure budget of \$9,281,314 (\$8,911,350 excluding transfers) includes \$5,065,869 for operations and \$3,240,980 for capital projects. The total citywide revenue budget is \$8,894,140 (\$8,524,176 excluding transfers). The difference between revenues and expenditures is the spending of reserves to complete capital projects.

### Wastewater Capital Projects

There are still a few outstanding items left to complete before the wastewater upgrades mandated by the 2017 Administrative Order are completed. To date, the project costs are \$22M, which includes \$15M for the wastewater treatment plant and \$7M for the collection system. Staff worked hard for the city to receive almost \$8.4M, or 37%, in grants and forgivable principal for the projects. Even with the grants, the debt incurred for the project and the increase operational cost of a larger plant continue to drive increases to the utility rates. Staff is working diligently to ensure the long-term viability of the wastewater system and equitably distribute the financial burden.

### Priority Projects

Other projects in the budget are in line with the priorities established in the city's Strategic Plan, adopted in June 2024.

### Transparency

In commitment to continued transparency and financial stability, the City holds open public workshops, provides multiple official public hearings on the budget and posts the budget on its website in compliance with state law and best practices.

The 2025 Budget is hereby submitted as a fiscally responsible plan and foundational basis for the City's annual operations. I would like to thank the Mayor and City Council for their guidance and support throughout the development of this proposed budget. In addition, I would like to thank City Staff for their hard work spent preparing this budget for the Council's consideration.

Respectfully submitted,

*Leana Kinley*

City Administrator

# READER'S GUIDE TO THE BUDGET

The City of Stevenson must adopt a balanced budget each year. To be prudent, policies have been put into place that direct the City to place some of its resources into reserves to cover future emergencies, capital repair and replacement, debt services, or downturns in the economy. The City also sets policies that the use of one-time revenues may only be used for one-time expenses. Beyond these basic guidelines, budgets for cities are quite complex. Much of this complexity is created to allow for proper accounting and tracking techniques as required by state law and governmental accounting practices. Cities draw their revenues from a wide variety of sources, divide their expenditures into separate funds and allocate their program expenditures in ways that serve the special needs of municipal services. This Reader's Guide is being provided to make the City's budget more understandable and useable for the reader.

## **Organization of this Document**

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the readers' understanding. It is organized into four sections to facilitate the reader's understanding of the City's 2025 budget and to help the reader to find information regarding the city and its budget. Those four sections are below.

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

- City Administrator Transmittal Letter
- Reader's Guide
- History of the City
- Demographics
- City Organization Chart
- Fund Structure
- Basis of Budgeting
- Budget Process
- Financial Policies
- Adopting Ordinance

**Budget Overview** – This section provides a high-level view of the 2025 budget, an in-depth look at the City's revenue sources, and projected fund balances. It includes the following:

- Executive Overview
- Strategic Plan Summary
- Short-term Factors
- Personnel Changes

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

- All Funds
- General Fund
- Other General Funds
- Special Revenue Funds
- Capital Project Funds
- Proprietary Funds
- Equipment Replacement Fund

**Debt** – This section provides a detailed summary of municipal debt. It includes:

- Government-wide Debt
- Debt by Type Overview

## HISTORY OF STEVENSON



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, pubs 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, which 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.

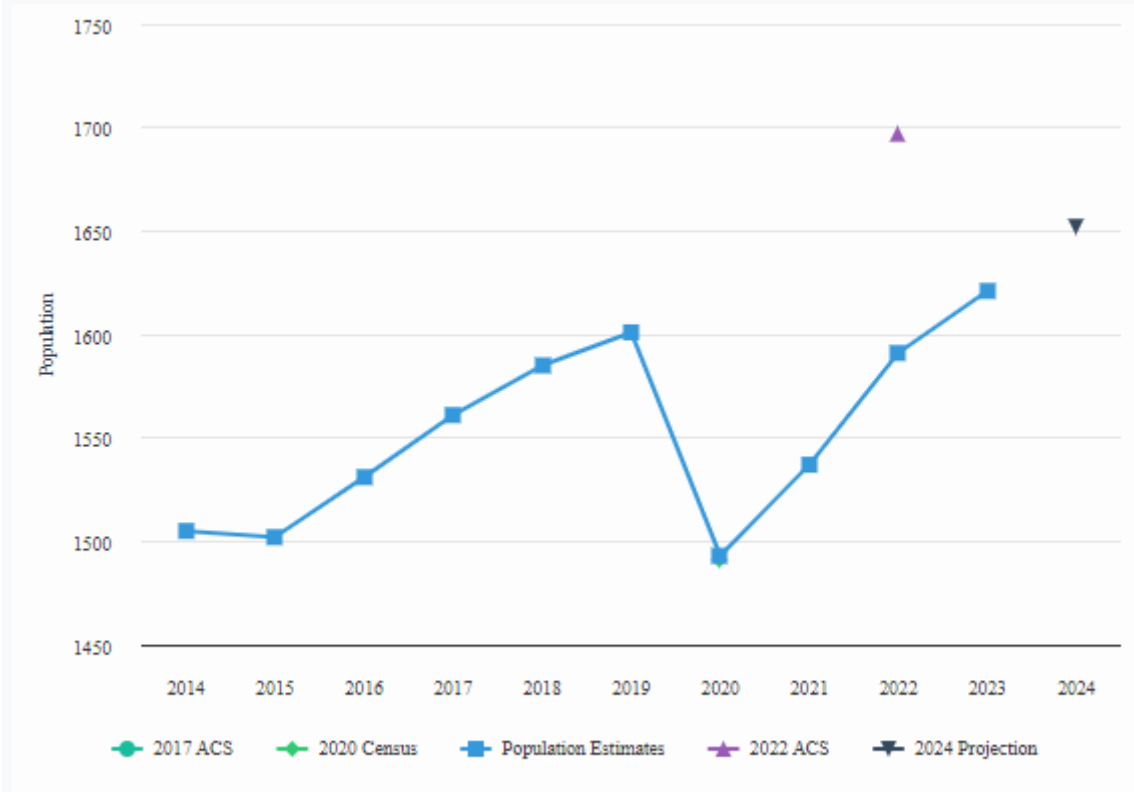
Today, you can stroll along Stevenson's riverfront parks where giant fish wheels once plied the Columbia River's waters for salmon. Witness the myriads of colorful kiteboarders' sails, as they jump and twist on the Columbia's swells. Watch the ducks, geese and other waterfowl nesting at Rock Creek Cove.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



# DEMOGRAPHICS

The following information was from the website <https://www.washington-demographics.com/stevenson-demographics>

## Stevenson Population Trends



Sources: United States Census Bureau. 2022 American Community Survey 5-Year Estimates. U.S. Census Bureau, American Community Survey Office. Web. 7 December 2023.

## Stevenson Demographic Statistics

2024 Population	2023 Population
1,652	1,621

Median Age	Median Income
42.6 years	\$84,000

## 2024 Projected Population

The 2024 projected population for Stevenson is 1,652. This projection assumes a 1.9% increase, consistent with the population change from 2022 to 2023 according to the US Census Bureau's 2023 Population Estimates Program.

## 2023 Population

With 1,621 people, Stevenson is the 346th most populated city in the state of Washington out of 635 cities according to the most current US Census data. But watch out, Stevenson, because [Yacolt](#) with 1,620 people is right behind you.

## Race & Ethnicity

The largest Stevenson racial/ethnic groups are White (77.9%) followed by Hispanic (8.7%) and Other (5.5%).

## Median Income

In 2022, the median household income of Stevenson households was \$84,000. Stevenson households made slightly more than [Purdy](#) households (\$83,952) and [Clarkston Heights-Vineland](#) households (\$83,929) . However, 7.1% of Stevenson families live in poverty.

## Median Age


The median age for Stevenson residents is 42.6 years young.




Orgchart



 Stevenson Citizens

 City Council

 Mayor  
*Scott Anderson*


 City Administrator  
*Leana Kinley*

 Community Development Director  
*Ben Shumaker*

 Deputy Clerk/Treasurer  
*Anders Sorestad*

 Planning & Public Works Assistant  
*Tiffany Andersen*

 Utilities Clerk  
*Kaitlyn Conrath*

 Public Works Director  
*Carolyn Sourek*

 Council Member # 1  
*Chuck Oldfield*


 Council Member # 2  
*Michael D. Johnson*


 Council Member # 3  
*Lucy Lauser*


 Council Member # 4  
*Pat Rice*


 Council Member # 5  
*Dave Cox*


 Wastewater Treatment Plant Operator II  
*Devon Groom*

 Public Works Field Supervisor  
*Gordy Rosander*

 Wastewater Treatment Plant Operator I  
*Cody Rosander*

 Utility Maintenance Worker  
*Jonathon Dexter*

 Utility Maintenance Worker  
*Carson Whitney*

 Utility Maintenance Worker  
*John Schulze*

# 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 of the overall city budget (excluding other financial sources and uses) is a major fund. For 2025, the General Fund and the Water/Sewer Fund are major funds.

The following fund types are used, with the associated city funds further described below.

## **GOVERNMENTAL FUND TYPES**

### **General Funds**

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** –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 has a current balance of \$33,414, which is enough to cover estimated unemployment claims. The City is self-insured for unemployment. The 2025 proposed budget does not include an increase to the unemployment reserve.

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

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

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

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

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

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

The primary revenue source is a Lodging Tax of 4% charged on lodging within the City of Stevenson.

In the past, this tax has generated over \$400,000 per year, which is awarded to applicants by City Council following recommendations from the Tourism Advisory Committee (TAC) in November.

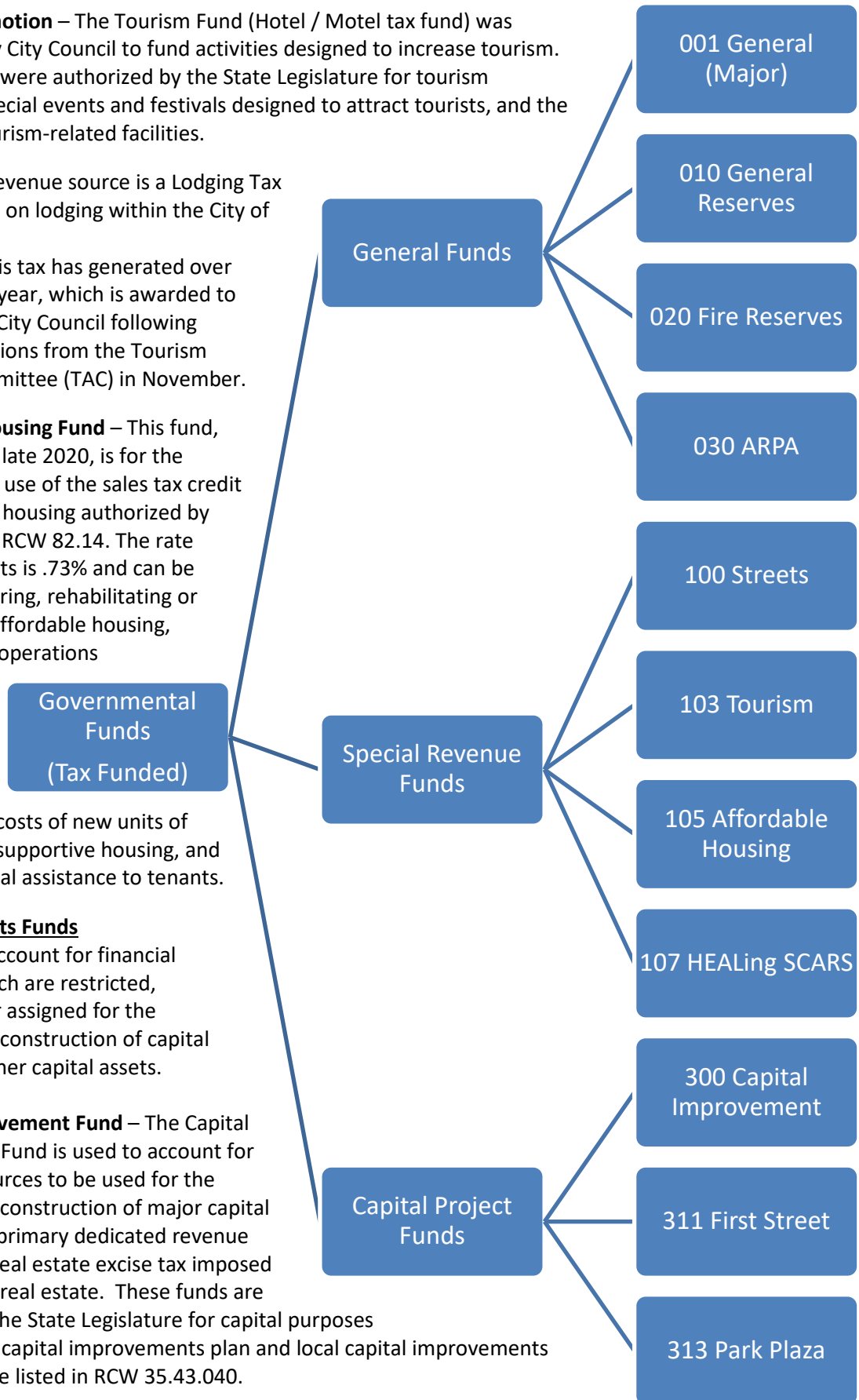
**Affordable Housing Fund** – This fund, established in late 2020, is for the collection and use of the sales tax credit for affordable housing authorized by SMC 3.10 and RCW 82.14. The rate inside city limits is .73% and can be used for acquiring, rehabilitating or constructing affordable housing, providing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

maintenance costs of new units of affordable or supportive housing, and providing rental assistance to tenants.

**Capital 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.

**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 Russell Avenue and the First Street Overlook projects.

**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.

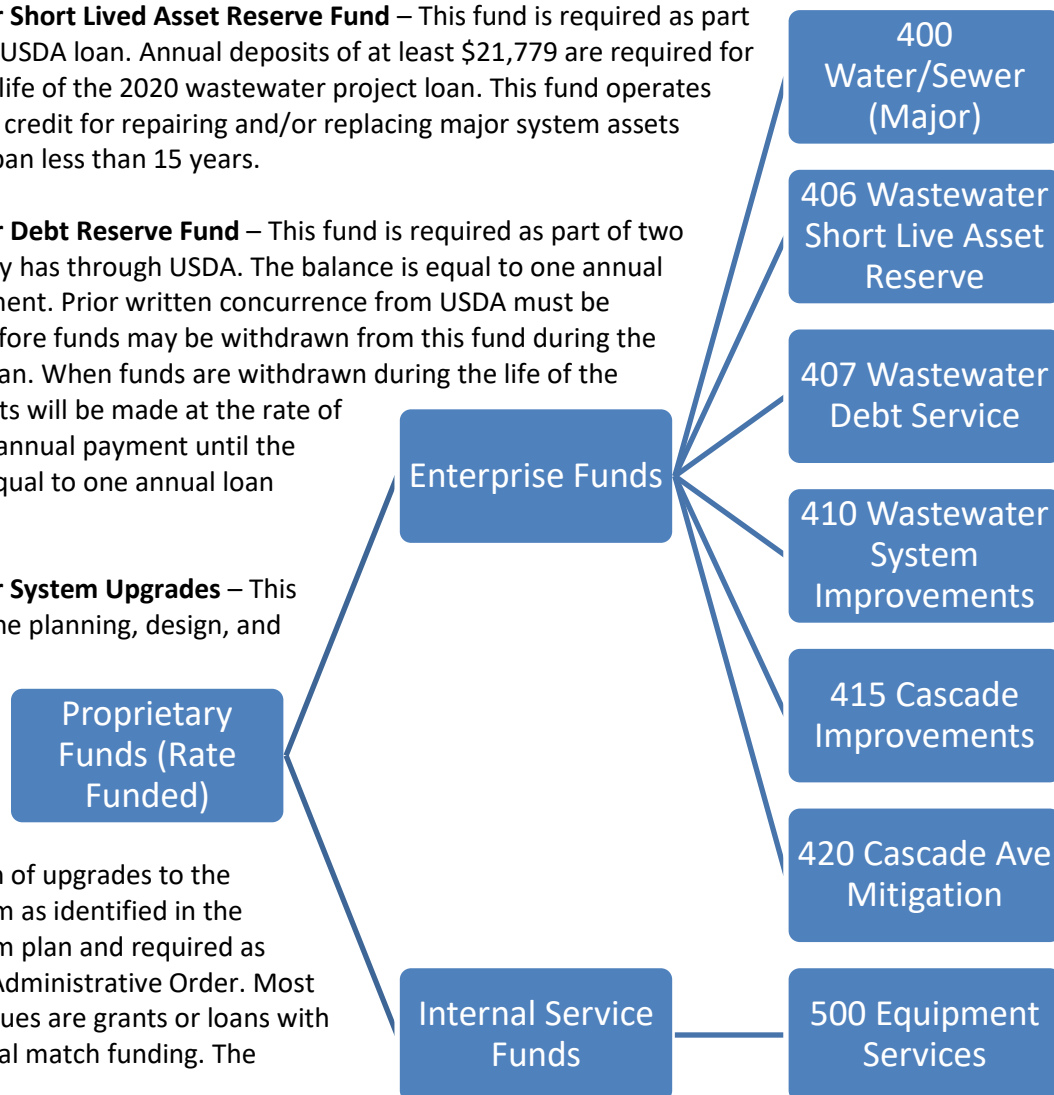
**Water & Sewer Fund** – The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City’s water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements. A rate study was completed in 2024 and the City Council adopted a rate schedule through 2028 to ensure adequate funds for capital projects and debt repayment.

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

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

**Wastewater System Upgrades** – This fund is for the planning, design, and

construction of upgrades to the water system as identified in the water system plan and required as part of the Administrative Order. Most of the revenues are grants or loans with some internal match funding. The



revenues and expenditures are updated when funding is received, project timelines determined, and contracts secured.

**Cascade Avenue Utility Upgrades** – This is for the design and construction of water and sewer utility upgrades as outlined in both the water and sewer system plans. This will be funded through a low-interest loan from the Public Works Board.

**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.

**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.

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**

**Custodial Funds**

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

**Stevenson Municipal Court Fund** – This fund is for Municipal Court activities which are passed through to the state or other agencies.



## 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.

## BUDGET PROCESS

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.

<b>March— August</b>	<p><b>Pre-Budget Items</b>            Council retreat.            Update and/or adopt financial policies.            Public hearings for capital facility plan updates.            Public forums or community outreach (ex: community priorities).            Mayor/Manager communicates budget objectives to staff.</p>
<b>September</b>	<p><b>Sept 9</b> Budget request to all department heads.  <b>Sept 9–22</b> Department heads prepare estimates of revenues and expenditures.                    Clerk prepares estimates for debt service and all other estimates.  <b>Sept 23</b> Budget estimates from department heads filed with clerk..  <b>Sept 25</b> Implicit price deflator calculated (only applies to cities of 10,000+ population)</p>
<b>October</b>	<p><b>Oct 1</b> Clerk provides estimates filed by department heads to Mayor/Manager showing complete financial program.  <b>Oct 7</b> Mayor/Manager provides Council with estimates of revenues from all sources including estimates prepared by clerk for consideration of setting property tax levy.  <b>Mid-October to Mid-November (suggested)</b>            Required public hearing on revenue sources including possible increases in property tax.</p>
<b>November</b>	<p><b>Nov 2</b> Mayor/Manager prepares preliminary budget and budget message. Files with clerk and council.  <b>Nov 1–18</b> Publication notice of preliminary budget and final hearing.  <b>Nov 1–25</b> Public hearing(s) on preliminary budget. Public hearing on revenue sources for levy setting.  <b>Nov 21</b> Copies of budget available to public  <b>Nov 30</b> Property tax levies set by ordinance and filed with the county</p>
<b>December</b>	<p><b>Dec 2</b> Final budget hearing.  <b>Dec 31</b> Budget adoption deadline.</p>

The budget process begins early in the year. Budget priorities are determined by reviewing the goals set at a strategic planning retreat in the spring. Those priorities are confirmed and taken into consideration in the development of the preliminary budget. More specific budget priorities for 2025 are included in the proposed 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 31<sup>st</sup> deadline.

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

**Insert Adopted Ordinance after Financial Policy**

# City of Stevenson

## Financial Policy

### Statement of Purpose

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

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

### Financial Goals

The City of Stevenson's financial goals seek to:

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

### Financial Policies

Stevenson's financial policies address the following major areas:

- **General Policies**
- **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**



## **I. General Policies**

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

## **II. Revenue Policies**

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

### General Revenues

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

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

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

#### Fees and Charges

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

### Grants and Gifts

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

### **III. Expenditure Policies**

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

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

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

#### **IV. Operating Budget Policies**

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

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

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

## **V. Capital Management Policies**

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

### Capital Facilities Plan

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

### Capital Asset Management

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

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

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

## **VI. Small and Attractive Item Policies**

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

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

## Exhibit A

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.

## Exhibit A

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

### **VII. Accounting Policies**

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

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



## Exhibit A

### **VIII. Debt Policies**

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

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

### **IX. Cash Management and Investment Policies**

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

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

## Exhibit A

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

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

### **X. Reserve Policies**

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

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

#### Strategic Reserve

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

## Exhibit A

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

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

### General Fund

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

### Unemployment Reserve

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

### Enterprise Funds

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

### Equipment Rental & Replacement Fund

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

### Additional Reserves

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

## **XI. Cost Allocation Policies**

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

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

## Exhibit A

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.

## Exhibit A

### 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 OVERVIEW

- Executive Overview
- Strategic Plan Summary
- Short-term Factors
- Personnel Changes

# EXECUTIVE OVERVIEW

## Overall Revenue Summary

**OVERVIEW:**

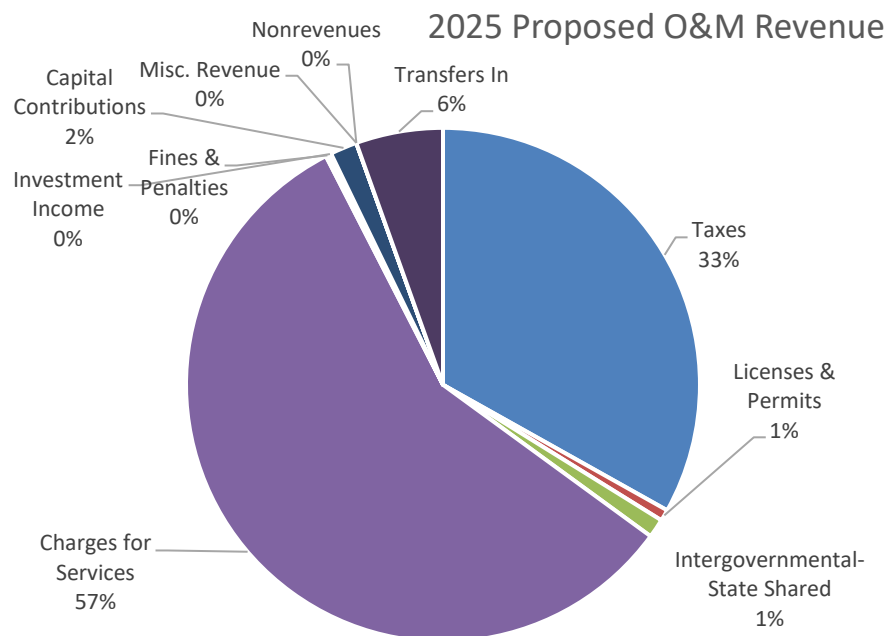
The 2025 proposed budget continues all existing programs and staff. Revenue projections have been conservative with the following assumptions:

- Population estimate of 1,590, a 2.6% increase over last year.
- 1% increase in the property tax levy, plus new construction.
- A sales tax estimate based on current and projected revenue received in 2024.
- Increase in water utility base rates of 7% and wastewater utility rates of 10% for 2025.
- Estimated amount of secured grants, loans, and other revenue sources to fund capital improvement projects.
- \$56K increase (22%) to the Sheriff’s contract for services based on negotiated rates.

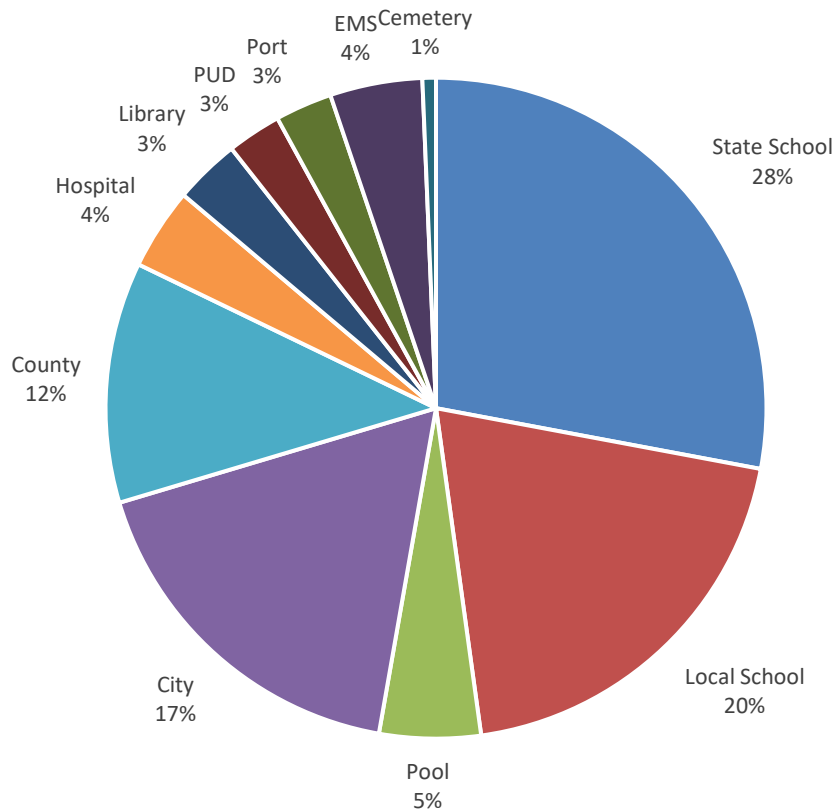
Revenue sources include:

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

The chart to the right shows 2025 revenues associated with general operations and maintenance, excluding grants and financing for capital projects.



## 2024 Property Tax Distribution



The breakdown of 2024 property tax revenue as a portion of a resident's overall tax bill is in the chart to the left.

These resources will be used to maintain existing service levels and execute planned capital projects. A highlight of the 2025 expenses include:

### Capital Projects:

- Complete Lasher Corridor design and construction \$450k (funded through State grant)
- Complete Wastewater System Upgrades \$300k
- Construct Cascade Ave Utility Improvements \$2M

### Current Expense:

- Develop and Undergrounding Plan
- Update the Critical Areas Ordinance
- Added two Facilities Maintenance Workers, 20% to Parks \$35k

### Streets:

- Chipsealing \$100k

### Water/Sewer:

- Water Treatment Plant Painting \$150k.
- Corrosion control at Hegewald Well \$50k
- Water Treatment Plant Transfer switch - \$15.2k
- Filter media replacement - \$20k
- Fence repair - \$500
- Generator pad and carport at WTP - \$3,500
- Labong creek access gravel - \$12.5k



- Chlorine analyzer - \$10k
- New tapping machine - \$5k
- Influent flowmeters - \$12k

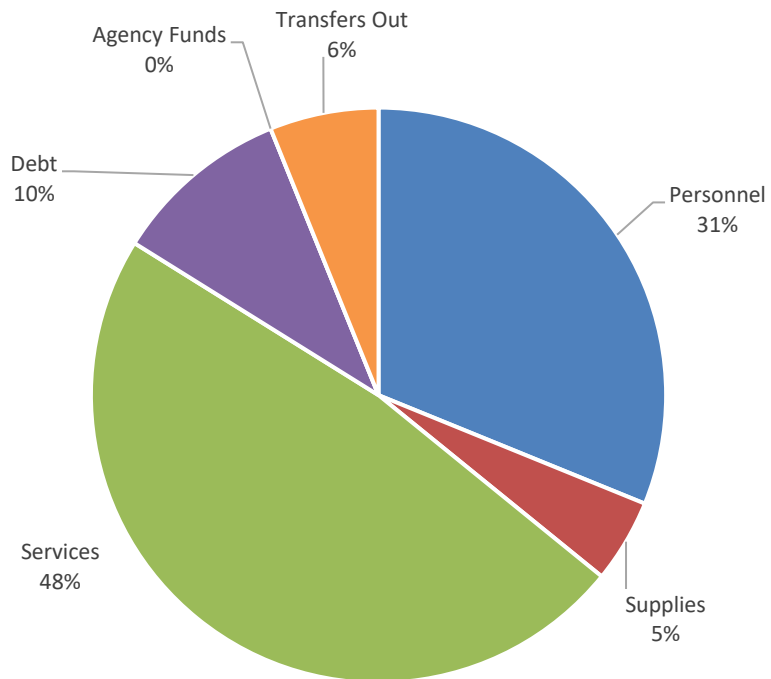
Personnel: \$1.9M

- Personnel costs account for approximately 32% of all operating expenditures.
- Staff salaries in the proposed budget were increased by a Cost-of-Living Adjustment (COLA) of 2.6% based on the June 2024 West B/C CPI-U, plus steps for all employees not already at top-step. The COLA equates to over \$57k increased expenses city-wide.
- The cost of the medical plan offered by the City of Stevenson is estimating an increase of 10% and the dental plan is estimating an increase of 4% in 2025. There will be no increase in the vision plan.

Services: \$2.9M

- Police Services account for 11% (\$308k)
- 16% of services are for Lodging Tax funds (\$467k)
- Wastewater services hauling and disposal of biosolids account for 3% (\$97k)

The chart to the right lists expenses associated with general operations and maintenance, excluding capital projects.



2025 Proposed O&M Expenses

# STRATEGIC PLAN

The Stevenson City Council met in March and June of 2024 to revise the Strategic Plan. The result was five focus areas with multiple strategies and tactics to achieve intended results.

1. Operate a Fiscally Responsible Government
  - a. Education
    - i. Workshop with council on knowing tools for revenue diversity
    - ii. Workshop with council on understanding revenue sources and uses
    - iii. Workshop to deep dive the Financial Policy
  - b. Communication
    - i. Research and contract for additional financial reporting tools to improve communication
    - ii. Research and contract for support to establish financial communication templates to then be maintained by staff
2. Build and Maintain the Municipal Infrastructure
  - a. Establish New Utilities to complete the urban services
    - i. Hire a consultant in 2025 to calculate the rate necessary to establish a Stormwater Utility
  - b. Establish planning criteria
    - i. Establish a set of scoring criteria for projects.
3. Protect Community Appearance, Character and Identity
  - a. Policy Development
    - i. Consider new downtown design standards
    - ii. Consider tree preservation and planting standards in land development
  - b. Policy Implementation
    - i. Establish a high enforcement area along the greater downtown area to ensure they are free from visual blight
    - ii. Ensure nuisances are enforced through voluntary and compulsory means
    - iii. Hire a Facilities Maintenance Worker in 2025 to focus on streetscape, parks and sidewalks
4. Enhance the Effectiveness of Government
  - a. Process changes
    - i. Don't seek unanimity over decisions
    - ii. Accept written dissenting opinions by the next council meeting
    - iii. Identify what it takes for a government to be trusted
5. Internal Processes
  - a. External Communications
    - i. Research and contract for support to improve the website structure and create new webpages for process documentation, policies, and procedures
    - ii. Plan and implement a communications strategy as part of every city project
  - b. Internal Training and Management
    - i. Create and revised processes and procedures as needed with priority focused on customer-facing activities such as permitting, code enforcement, and billing
    - ii. Send every employee to at least one professional development training per year
    - iii. Conduct in-house professional development on city equipment and SOPs
    - iv. Define regular inventory, maintenance and replacement schedule for city-owned tools and equipment
    - v. Develop and document contract (including grant) management protocol

Further information on the progress of the goals, and past plans, can be found on the city's website at <https://www.ci.stevenson.wa.us/citycouncil/page/council-strategic-goals> .

## SHORT-TERM FACTORS

### *Decreased Sales Tax Revenues*

The city's major infrastructure projects are wrapping up, and building is slowing down. The combination of these factors decreases the projected sales tax received over the past couple of years. There continues to be rumblings of an economic downturn. There are reserves within the General Fund which may be used to ride out any revenue impact until adjustments to expenses are made.

### *Interest Rates*

High interest rates have slowed new construction and housing sales. This impacts the Real Estate Excise Tax (REET) and Sales Tax revenues. REET funds are used as matching funds for capital projects. These are starting to come down with the goal of heading off or reducing the impact of any economic downturn.

### *Infrastructure Needs*

There maintains a backlog of deferred maintenance and capital projects to maintain the city's aging infrastructure. Most wastewater projects are projected to wrap up in 2024, with some residual close-out costs in 2025. This will reduce the staff workload and allow for more time to plan for future needs. The increased debt from the wastewater treatment plant will put a strain on the department as the city works to balance the need for additional infrastructure improvements and reasonable utility rates.

There is a critical need to upsize the sewer line along Cascade Avenue as it's undersized for existing flows. While the road is opened, the city will also replace aging waterlines and install additional lighting on the north side of the street. By combining these projects together, the city saves over \$500k, or 20% of the project cost. This project is estimated at \$2.2M and will be financed through a Public Works Board low-interest loan and partial grant. It is currently being designed and is planned for construction in 2025.

### *Conclusion*

Taken altogether, the budget forecast shows a slight sales tax revenue decrease, increased expenses, and continued investments in infrastructure.

## PERSONNEL CHANGES

The 2025 budget does not increase staff. In 2023, the city created a new position of Planning and Public Works Assistant to help both departments manage permitting and other office processes. That position is split between the Community Development and Public Works Directors. After a review of 2025 budget projections, it was again decided not to fill the Facilities Maintenance Worker position. An additional Wastewater Treatment Operator was hired mid-year in 2023, in preparation for the completion of plant construction in 2024. These figures do not include the part-time minute taker and volunteer Fire Chief.

<b>Total City FTEs</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025-Budget</b>
City Administrator	1	1	1	1	1	1
Administrative Services/Finance	2	2	2	2	2	2
Community Development Director	1	1	1	1.5	1.5	1.5
Public Works	5	5	6	6	5.5	5.5
Wastewater Treatment Plant	1	1	1	1.5	2	2
<b>Total City-wide FTEs</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>

# FUND SUMMARIES

- All Funds
  - General Fund
  - Other General Funds
  - Special Revenue Funds
  - Capital Project Funds
  - Proprietary Funds
- Equipment Replacement Fund

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:09:13 Date: 09/25/2024

Page: 1

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated
001 General Expense Fund	1,429,202.85	1,598,366.57	1,664,443.90	945,702.86	1,633,779.35	1,496,099.98
010 General Reserve Fund	5,609.00	2,944.13	8,783.90	7,506.20		
020 Fire Reserve Fund	43,148.77	42,820.69	251,932.99	68,108.83	25,000.00	25,000.00
030 ARPA	223,677.00	223,676.00				
100 Street Fund	476,528.52	589,654.02	756,863.84	349,270.08	832,551.35	638,243.80
103 Tourism Promo & Develop Fund	482,690.82	691,086.77	738,568.59	419,156.28	487,190.00	487,190.00
105 Affordable Housing Fund	5,160.55	6,058.95	5,020.51	1,865.98	5,000.00	5,000.00
107 HEALing SCARS Fund		10,190.57	55.82	134.93		
300 Capital Improvement Fund	55,120.96	58,386.21	54,840.50	39,854.67	20,000.00	20,000.00
309 Russell Ave	67,114.77	24,820.09				
311 First Street	75,402.24	28,951.71		32,687.44	1,049,221.00	
312 Columbia Ave		54,382.75	125,994.35	19,620.00	19,620.00	
313 Park Plaza Fund			3,618.21	200,813.11	382,252.00	
314 Lasher Street Improv. Fund				1,393.90	355,000.00	450,000.00
400 Water/Sewer Fund	2,260,964.09	3,119,863.58	2,532,161.43	1,899,888.30	2,601,176.59	2,995,225.54
406 Wastewater Short Lived Asset Res. Fund	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00
408 Wastewater Debt Reserve Fund						
410 Wastewater System Upgrades	286,201.85	5,107,422.63	8,146,905.29	2,536,790.28	6,270,563.04	428,184.50
415 Cascade Avenue Utility Improvements				28,647.00	168,233.00	2,073,317.00
420 Cascade Avenue Mitigation Fund			19,550.00			
500 Equipment Service Fund	125,562.04	199,774.32	213,716.64	648,103.72	731,000.00	254,100.00
630 Stevenson Municipal Court	9,139.91	8,247.43	4,668.54	3,863.96		
<hr/>						
	5,567,302.37	11,788,425.42	14,548,903.51	7,225,186.54	14,602,365.33	8,894,139.82
<hr/>						
001 General Expense Fund	1,152,202.32	1,190,184.40	1,622,523.39	915,452.06	1,649,593.00	1,768,924.16
030 ARPA		149,040.00		173,211.75	298,313.00	
100 Street Fund	470,763.36	830,051.37	751,036.82	508,893.86	832,691.37	640,502.63
103 Tourism Promo & Develop Fund	316,510.51	384,260.46	459,075.37	485,310.12	819,805.02	477,717.56
300 Capital Improvement Fund	10,590.54			34,081.34	36,221.00	
309 Russell Ave	66,995.41	24,820.09				
311 First Street	34,435.67	28,951.71		405,237.15	1,049,221.00	
312 Columbia Ave		117,670.23	82,326.87			
313 Park Plaza Fund			86,230.28	118,551.04	382,252.00	
314 Lasher Street Improv. Fund				1,393.90	355,000.00	450,000.00
400 Water/Sewer Fund	1,480,099.20	2,829,339.09	2,585,291.55	1,420,231.76	3,686,023.53	3,185,626.45
410 Wastewater System Upgrades	423,312.47	6,091,890.19	7,727,485.91	3,778,775.24	5,510,802.71	428,184.50
415 Cascade Avenue Utility Improvements				33,610.00	168,233.00	2,073,317.00
500 Equipment Service Fund	112,742.72	245,974.67	286,856.69	593,425.19	790,128.85	257,041.24
630 Stevenson Municipal Court	9,139.91	8,247.43	4,668.54	3,863.96		
<hr/>						
	4,076,792.11	11,900,429.64	13,605,495.42	8,472,037.37	15,578,284.48	9,281,313.54
<hr/>						
FUNDS GAIN/LOSS:	1,490,510.26	-112,004.22	943,408.09	-1,246,850.83	-975,919.15	-387,173.72

Balances exclude Beginning and Ending balances. Showing straight revenues and expenses only.



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 91 00 0001 Unreserved Cash & Investments	770,783.69	1,047,784.22	1,455,966.39	1,499,109.80	1,499,109.80	1,483,296.15	
100 Unreserved	770,783.69	1,047,784.22	1,455,966.39	1,499,109.80	1,499,109.80	1,483,296.15	
308 51 01 0001 Reserved Cash - Unemployment	33,413.82	33,413.82	33,413.82	33,414.00	33,414.00	33,414.00	
102 Unemployment Reserve	33,413.82	33,413.82	33,413.82	33,414.00	33,414.00	33,414.00	
308 31 02 0001 Reserved Cash - Custodial	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	
104 Custodial Reserve	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	
308 Beginning Balances	855,332.64	1,132,333.17	1,540,515.34	1,583,658.93	1,583,658.93	1,567,845.28	
311 10 00 0000 General Property Tax	512,528.01	526,086.33	548,658.57	348,630.29	551,865.92	557,384.58	
311 Property Tax	512,528.01	526,086.33	548,658.57	348,630.29	551,865.92	557,384.58	
313 11 00 0000 Sales Tax	300,416.23	441,745.12	451,338.46	260,525.47	450,000.00	400,000.00	
313 71 00 0000 Local Criminal Justice Tax	25,200.35	31,563.04	33,061.60	19,984.57	30,000.00	30,000.00	
313 Sales Tax	325,616.58	473,308.16	484,400.06	280,510.04	480,000.00	430,000.00	
316 43 00 0000 Natural Gas Utility Tax	13,814.19	15,667.65	20,784.89	25,130.40	13,500.00	13,500.00	
316 45 00 0000 Garbage Utility Tax	10,092.43	10,952.75	12,137.98	8,550.74	7,500.00	7,500.00	
316 46 00 0000 Cable TV Utility Tax	3,135.65	2,226.90	3,342.92	1,169.83	3,000.00	3,000.00	
316 47 00 0000 Telephone Utility Tax	10,691.24	12,469.57	10,903.03	8,873.65	8,000.00	8,000.00	
316 Utility Tax	37,733.51	41,316.87	47,168.82	43,724.62	32,000.00	32,000.00	
317 20 00 0000 Leasehold Tax	25,339.04	26,953.95	26,531.68	23,575.82	16,000.00	16,000.00	
317 21 00 0000 Rock Cove ALF In-Lieu Tax	3,504.01	263.21	2,193.86	0.00	0.00	0.00	
317 Other Tax	28,843.05	27,217.16	28,725.54	23,575.82	16,000.00	16,000.00	
310 Taxes	904,721.15	1,067,928.52	1,108,952.99	696,440.77	1,079,865.92	1,035,384.58	
321 99 01 0000 Business Licenses	1,614.98	2,190.00	2,622.49	2,340.82	1,400.00	1,400.00	
321 99 03 0000 Vacation Rental Licenses	3,222.50	3,350.00	4,716.67	2,900.00	1,500.00	1,500.00	
321 Licenses	4,837.48	5,540.00	7,339.16	5,240.82	2,900.00	2,900.00	
322 10 00 0000 Building Permits	80.00	143.25	65.00	5.00	0.00	0.00	

## 5 YEAR BUDGET COMPARISON

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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
322 Permits	80.00	143.25	65.00	5.00			
320 Licenses & Permits	4,917.48	5,683.25	7,404.16	5,245.82	2,900.00	2,900.00	
333 14 51 0001 CDBG Housing Rehab Grant	183,280.22	92,758.20	0.00	0.00	0.00	0.00	
334 02 70 0000 RCO Parks Planning Grant	0.00	0.00	0.00	97,338.13	100,000.00	0.00	
334 03 10 0002 DOE-Shoreline Access Grant	0.00	0.00	86,959.03	0.00	0.00	0.00	
334 04 20 0001 Dept. of Commerce GMA Grant	25,000.00	0.00	0.00	0.00	0.00	0.00	
330 Grants	208,280.22	92,758.20	86,959.03	97,338.13	100,000.00		
335 00 91 0000 PUD Privilege Tax (in Lieu)	13,214.71	15,574.34	16,556.52	0.00	11,000.00	11,000.00	
335 04 01 0000 LE & CJ Leg One-Time Cost	6,714.00	0.00	0.00	0.00	0.00	0.00	
335 State Shared	19,928.71	15,574.34	16,556.52	0.00	11,000.00	11,000.00	
336 06 21 0000 Criminal Justice - Low Population	1,000.00	1,000.00	1,000.00	750.00	1,000.00	1,000.00	
336 06 25 0000 Criminal Justice - Contracted Services	3,229.62	3,130.14	3,299.64	2,611.96	2,500.00	2,500.00	
336 06 26 0000 Criminal Justice - Special Programs	1,883.97	1,858.36	1,978.56	1,559.19	2,092.50	2,226.00	
336 06 42 0000 Marijuana Excise Tax	4,095.85	4,049.36	5,756.72	3,074.74	2,858.15	2,858.15	
336 06 51 0000 DUI/Other Crim Justice Assist	263.28	174.64	107.25	118.75	0.00	0.00	
336 06 94 0000 Liquor Excise Tax	11,243.93	10,782.10	10,867.76	7,998.45	11,206.50	10,430.40	
337 40 00 0000 Private Harvest Tax	7.49	11.15	13.03	9.94	0.00	0.00	
336 State Entitlements, Impact Payments &	21,724.14	21,005.75	23,022.96	16,123.03	19,657.15	19,014.55	
337 40 00 0001 Pool District Loan Repayment-Principal	0.00	25,000.00	16,317.15	0.00	0.00	0.00	
337 Interlocal Loan Repayments	0.00	25,000.00	16,317.15	0.00			
334 03 10 0000 DOE-Shoreline Master Plan Grant	1,980.73	0.00	0.00	0.00	0.00	0.00	
345	1,980.73	0.00	0.00	0.00			
330 Intergovernmental Revenues	251,913.80	154,338.29	142,855.66	113,461.16	130,657.15	30,014.55	
341 43 00 0000 General Admin Services	203,997.35	276,764.35	250,104.96	0.00	298,156.28	305,600.85	
341 81 00 0000 Printing/Photocopy Services	10.18	22.20	9.50	2.00	0.00	0.00	
342 33 05 0000 Active Probation Fee	7,606.24	5,123.41	6,020.72	5,702.02	7,000.00	7,000.00	
341 Admin, Printing & Probation Fees	211,613.77	281,909.96	256,135.18	5,704.02	305,156.28	312,600.85	



## 5 YEAR BUDGET COMPARISON

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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
342 21 00 0000 Fire District II Fire Control	24,951.46	27,173.00	35,837.93	45,175.63	50,000.00	50,000.00	
342 Fire District 2	24,951.46	27,173.00	35,837.93	45,175.63	50,000.00	50,000.00	
345 83 00 0000 Planning Fees	12,635.00	16,136.36	25,082.48	2,555.00	4,500.00	4,500.00	
345 Planning	12,635.00	16,136.36	25,082.48	2,555.00	4,500.00	4,500.00	
341 93 00 0000 Port of Cascade Locks-Facilities Maint	0.00	16,823.64	18,557.55	0.00	0.00	0.00	
376 Parks	0.00	16,823.64	18,557.55	0.00			
340 Charges For Goods & Services	249,200.23	342,042.96	335,613.14	53,434.65	359,656.28	367,100.85	
353 10 00 0000 Traffic Infractions/Parking	5,181.74	1,589.59	2,298.92	1,109.62	5,000.00	5,000.00	
353 70 00 0000 Non-Traffic Infractions	109.64	500.00	0.00	0.00	100.00	100.00	
355 20 00 0000 DUI Fines	587.87	367.70	132.88	226.96	1,000.00	1,000.00	
355 80 00 0000 Criminal Traffic Fines	4,590.53	2,827.30	2,594.26	1,585.98	1,000.00	1,000.00	
356 90 00 0000 Criminal Non-Traffic Fines	1,082.65	4,182.35	622.10	841.29	600.00	600.00	
357 37 00 0000 Court Cost Recoupments	3,972.31	3,433.78	1,260.57	3,456.61	5,000.00	5,000.00	
350 Fines & Penalties	15,524.74	12,900.72	6,908.73	7,220.46	12,700.00	12,700.00	
367 10 00 0000 Fire Donations	0.00	0.00	0.00	50.00	0.00	0.00	
000	0.00	0.00	0.00	50.00			
361 11 00 0000 Interest Income/General Fund	-1,426.06	10,963.17	51,875.52	34,591.04	5,000.00	5,000.00	
361 40 00 0000 Sales Tax Interest	325.59	827.83	2,646.33	1,751.60	200.00	200.00	
369 91 00 0000 Miscellaneous Income	525.92	1,181.83	1,617.84	1,322.84	300.00	300.00	
100 General Interest Income	-574.55	12,972.83	56,139.69	37,665.48	5,500.00	5,500.00	
362 00 00 0000 Park Rentals	3,500.00	2,500.00	2,500.00	1,860.00	2,500.00	2,500.00	
376 Parks	3,500.00	2,500.00	2,500.00	1,860.00	2,500.00	2,500.00	
360 Interest & Other Earnings	2,925.45	15,472.83	58,639.69	39,575.48	8,000.00	8,000.00	
322 10 00 0004 Building Permit Fees-County Pass Through	0.00	0.00	4,069.53	25,122.01	40,000.00	40,000.00	
380 Non Revenues	0.00	0.00	4,069.53	25,122.01	40,000.00	40,000.00	
395 10 00 0001 Sales of Capital Assets (Timber)	0.00	0.00	0.00	5,074.25	0.00	0.00	

# 5 YEAR BUDGET COMPARISON

City Of Stevenson

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## 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
390 Other Financing Sources	0.00	0.00	0.00	5,074.25	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>2,284,535.49</b>	<b>2,730,699.74</b>	<b>3,204,959.24</b>	<b>2,529,233.53</b>	<b>3,217,438.28</b>	<b>3,063,945.26</b>	

# General 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 City is self-insured for unemployment and has a current reserve balance of \$33,414, which is enough to cover estimated unemployment claims. The 2025 proposed budget does not include an increase to the unemployment reserve.

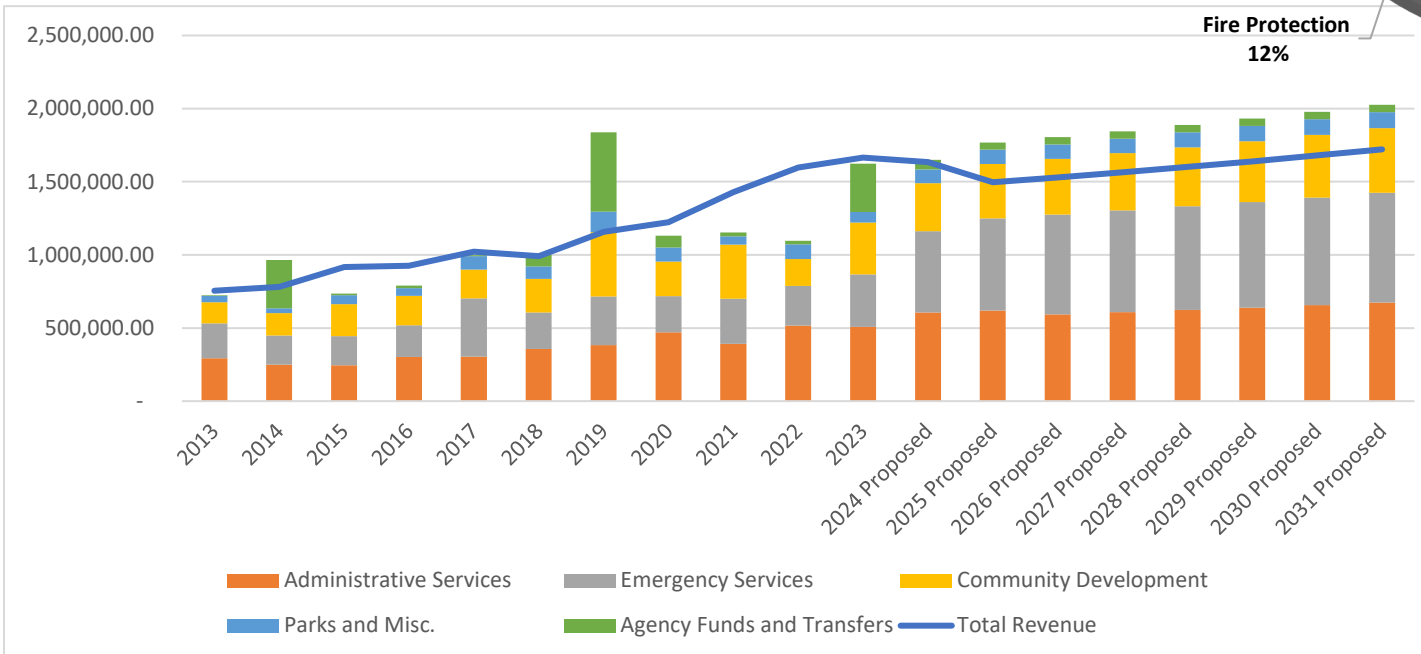
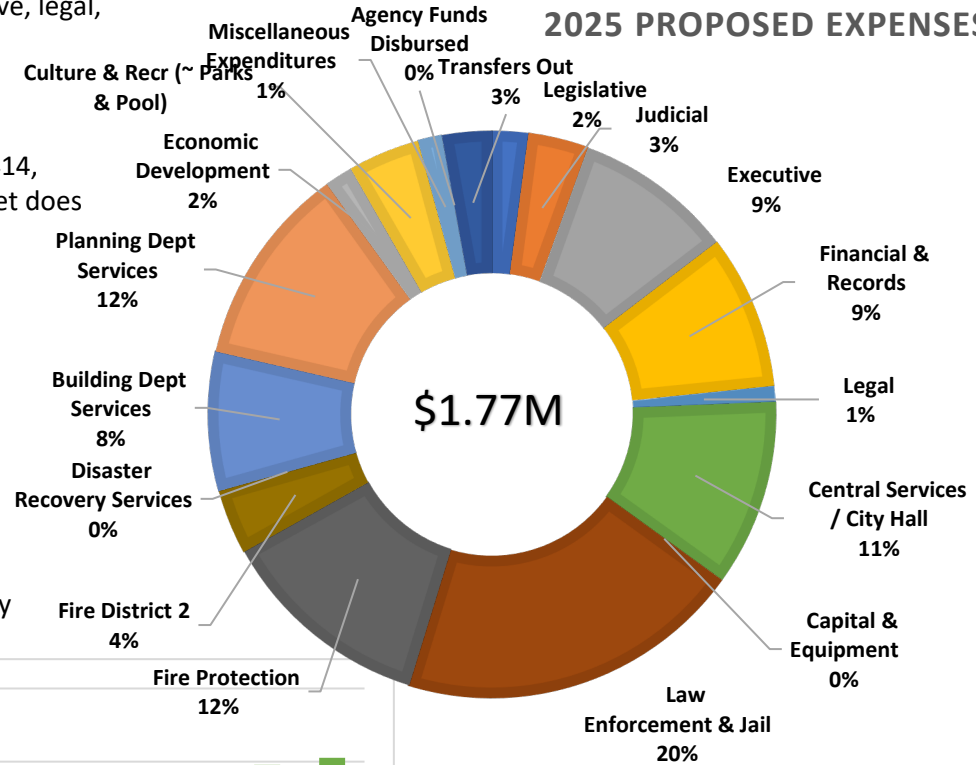
The Fire District 2 expenses are reimbursable and are listed under Other Sources for revenue. Funds for improvements to the Fire Hall are not included in the budget as estimates have not been received.

Transfer Out expenses include \$25k to the Fire Reserve and \$25k to the Street Fund.

2025 projects include developing an undergrounding plan and updating the Critical Areas Ordinance.

2019 transfers included transferring reserve balances from General Fund to the newly created Fire Reserve Fund.

## 2025 PROPOSED EXPENSES



**Administrative Services** include Legislative, Judicial, Executive, Financial, Records, Legal, Central Services/City Hall, and Capital & Equipment.

**Emergency Services** include Law Enforcement & Jail, Fire Protection, Fire District 2, and Disaster Recovery Services.

**Community Development** includes Public Housing, Building, Planning, and Economic Development.

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
511 30 41 0000 Ordinance Codification	1,042.50	2,355.00	831.95	0.00	2,500.00	2,500.00	
511 30 44 0000 Legislative Publishing	5,123.69	6,823.23	8,490.51	6,427.54	3,500.00	3,500.00	
511 60 10 0000 Council Salary	8,850.00	13,050.00	14,550.00	11,250.00	24,000.00	24,000.00	
511 60 20 0000 Council Benefits	661.93	998.44	1,113.24	889.27	1,500.00	1,500.00	
511 60 43 0000 Travel/Lodging Council	0.00	658.60	0.00	0.00	500.00	500.00	
511 60 49 0000 Tuition Council	120.00	0.00	47.00	0.00	5,000.00	5,000.00	
<b>511 Legislative</b>	<b>15,798.12</b>	<b>23,885.27</b>	<b>25,032.70</b>	<b>18,566.81</b>	<b>37,000.00</b>	<b>37,000.00</b>	
512 52 10 0001 Court Clerk Salary	4,018.44	4,328.22	5,129.30	3,709.79	5,400.00	5,400.00	
512 52 20 0001 Court Clerk Benefits	776.79	801.85	928.43	105.07	2,160.00	2,160.00	
512 52 41 0001 Jury Management/Courtroom Use	419.27	725.01	1,004.83	954.35	1,200.00	1,200.00	
512 52 41 0002 Interpreter Fees	0.00	0.00	0.00	0.00	500.00	500.00	
512 52 41 0003 Municipal Court Contract	20,000.00	20,000.00	20,000.00	14,999.00	20,000.00	20,000.00	
512 52 51 0000 Sheriff Warrant Service Charge	0.00	0.00	0.00	0.00	250.00	250.00	
515 35 41 0000 Prosecuting Attorney County Contract	16,000.00	16,000.00	18,000.00	13,500.00	16,000.00	16,000.00	
515 93 41 0000 Indigent Defense	15,513.75	15,805.25	30,156.11	33,579.99	15,000.00	15,000.00	
<b>512 Judicial</b>	<b>56,728.25</b>	<b>57,660.33</b>	<b>75,218.67</b>	<b>66,848.20</b>	<b>60,510.00</b>	<b>60,510.00</b>	
513 10 10 0000 Mayor Salary	7,200.00	7,200.00	7,200.00	4,800.00	7,200.00	7,200.00	
513 10 10 0001 City Administrator Salary	89,367.33	94,512.14	100,809.90	78,581.28	113,704.50	119,389.73	
513 10 20 0000 Mayor Benefits	540.31	550.80	550.80	367.20	625.00	625.00	
513 10 20 0001 City Administrator Benefits	17,448.81	17,392.85	18,182.96	2,644.75	29,359.68	30,827.66	
513 10 43 0000 Travel/Lodging Mayor/Administrator	20.00	1,059.69	1,828.21	676.23	2,000.00	2,000.00	
513 10 49 0000 Tuition Mayor/Administrator	542.95	3,109.72	2,173.01	1,030.00	1,000.00	1,000.00	
<b>513 Executive</b>	<b>115,119.40</b>	<b>123,825.20</b>	<b>130,744.88</b>	<b>88,099.46</b>	<b>153,889.18</b>	<b>161,042.39</b>	
514 20 10 0001 Budgeting/Accounting Salary	68,601.14	70,012.49	96,487.05	61,279.61	81,579.96	85,658.96	
514 20 20 0001 Budgeting/Accounting Benefits	17,096.08	16,918.90	19,516.84	4,995.91	25,957.26	27,255.12	
514 20 41 0001 EBPP Fees General Fund	288.43	301.13	376.32	337.33	600.00	600.00	
514 20 41 0002 Finance-Contractual Services	0.00	4,856.45	12,241.90	10,371.50	12,400.00	12,400.00	
514 20 41 0022 Audit Fee	5,704.74	5,015.52	5,274.72	6,885.45	7,000.00	7,000.00	
514 20 43 0000 Travel Financial/Records	348.96	966.30	860.36	3,074.61	3,500.00	3,500.00	
514 20 46 0000 Clerk Bond Premiums	102.00	104.00	102.00	253.54	200.00	200.00	
514 20 49 0000 Training/Tuition - Financial/Records	1,510.00	1,234.17	992.39	2,070.25	3,000.00	3,000.00	
514 20 49 0001 Dues & Membership - Financial	1,169.00	880.00	1,210.00	810.00	1,200.00	1,200.00	
514 20 49 0002 Fiduciary Fees/VISA	4,334.48	4,379.40	4,697.81	4,189.99	4,000.00	4,000.00	
514 20 49 0003 Miscellaneous Charges	149.89	0.00	0.00	0.00	500.00	500.00	
514 30 10 0000 Minutes - Recording Fee Sal	1,848.61	1,915.01	1,464.96	1,387.26	2,781.14	2,920.20	
514 30 20 0000 Minutes - Recording Fee Ben	155.85	163.85	125.00	114.75	247.21	259.57	
514 41 41 0000 Elections	15,492.77	0.00	1,386.67	0.00	1,000.00	1,000.00	
514 91 51 0000 Voter Registration Services	0.00	0.00	0.00	0.00	6,000.00	6,000.00	

## 5 YEAR BUDGET COMPARISON

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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
514 Financial, Recording & Elections	116,801.95	106,747.22	144,736.02	95,770.20	149,965.57	155,493.85	
515 41 41 0000 Advisory Board Services	15,040.39	20,032.00	16,205.00	12,445.00	15,000.00	15,000.00	
515 41 43 0000 Travel - Legal	0.00	0.00	396.26	939.24	1,000.00	1,000.00	
515 41 49 0000 Training & Tuition - Legal	0.00	0.00	0.00	0.00	750.00	750.00	
515 Legal Services	15,040.39	20,032.00	16,601.26	13,384.24	16,750.00	16,750.00	
517 70 22 0000 Unemployment Claims	-9,693.90	7,054.38	16,327.68	155.62	10,000.00	10,000.00	
517 70 25 0000 Old Age Survivor Insurance	25.00	25.00	25.00	25.00	25.00	25.00	
517 90 26 0000 Staff Wellness	0.00	0.00	0.00	0.00	500.00	500.00	
517 Employee Benefit Programs	-9,668.90	7,079.38	16,352.68	180.62	10,525.00	10,525.00	
518 20 44 0000 DNR Fire Control Assessment	17.90	17.90	17.90	23.50	0.00	0.00	
518 30 10 0000 Building Repair Salary	3,306.70	4,109.08	4,577.38	1,903.23	6,300.00	6,615.00	
518 30 20 0000 Building Repair Benefits	1,484.37	1,657.42	1,804.49	1,053.36	3,150.00	3,307.50	
518 30 31 0000 Household Supplies/Repairs	873.04	1,316.03	566.98	269.50	1,000.00	1,000.00	
518 30 31 0001 Building Repair Supplies	1,832.75	3,192.32	884.85	0.00	3,000.00	3,000.00	
518 30 41 0000 Custodial Services	1,213.18	849.54	1,133.11	400.00	1,000.00	1,000.00	
518 30 41 0001 Contractual Services	2,739.53	27,604.46	6,843.75	13,624.14	28,700.00	28,700.00	
518 30 44 0000 HR-Advertisement	2,091.24	1,275.60	505.54	0.00	1,000.00	1,000.00	
518 30 45 0099 Eq Svc Internal-Bldg Repair	832.27	957.87	1,497.96	2,501.69	1,000.00	1,000.00	
518 30 46 0000 Insurance - Liability	11,733.78	12,392.88	19,315.60	26,048.86	26,560.00	26,560.00	
518 30 47 0000 Heat & Lights	2,978.41	3,594.16	3,999.90	3,163.95	4,500.00	4,500.00	
518 30 47 0001 City Hall Water/Sewer	1,446.48	1,589.81	2,338.41	1,642.95	3,000.00	3,000.00	
518 30 48 0000 Building Repair Services	0.00	0.00	425.59	118.36	0.00	0.00	
518 40 31 0000 Office Supplies	6,622.71	22,447.47	11,398.69	5,688.72	10,000.00	10,000.00	
518 40 41 0000 General Gov. Contractual Services	29,346.47	34,927.49	30,152.19	36,653.49	39,800.00	39,800.00	
518 40 42 0000 Central Services Telephone	3,172.62	3,648.75	3,962.52	2,930.57	4,000.00	4,000.00	
518 40 42 0001 Miscellaneous - Postage	63.29	549.92	1,107.75	0.00	500.00	500.00	
518 63 40 0000 Pool District Loan	0.00	40,000.00	0.00	0.00	0.00	0.00	
518 80 41 0023 Website - General Fund	240.00	20.00	0.00	0.00	0.00	0.00	
518 90 10 0000 COVID-19 - Salaries	2,505.64	1,192.80	0.00	0.00	0.00	0.00	
518 90 20 0000 COVID-19 - Benefits	944.71	394.42	0.00	0.00	0.00	0.00	
518 90 49 0001 Dues And Membership - General Govt	1,361.00	1,749.00	2,169.00	2,144.00	3,000.00	3,000.00	
594 18 62 0000 City Hall Improvements	736.43	1,860.79	0.00	0.00	0.00	0.00	
594 18 64 0000 Office Furniture/Equipment	7,215.44	0.00	0.00	0.00	0.00	0.00	
594 18 64 0001 Computer Equipment	0.00	12,428.58	2,359.15	0.00	0.00	0.00	
518 Centralized Services	82,757.96	177,776.29	95,060.76	98,166.32	136,510.00	136,982.50	
521 20 41 0000 Police Services	184,140.13	186,403.00	202,581.50	188,669.25	251,560.00	308,100.00	
521 20 41 0001 CR Jus #4 Basic Law Enforcemnt	3,229.62	3,130.14	2,450.14	2,611.96	2,700.00	2,700.00	

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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
521 30 41 0000 CR Jus #1 Drug/Alcohol ED	1,438.84	1,858.36	1,978.56	1,559.19	1,600.00	1,600.00	
523 30 41 0000 Probation And Parole Services	7,606.24	5,123.41	6,020.72	5,702.02	10,000.00	25,000.00	
523 60 41 0000 Jail Services	10,920.00	18,480.00	21,625.00	13,435.00	13,000.00	13,000.00	
521 Law Enforcement	207,334.83	214,994.91	234,655.92	211,977.42	278,860.00	350,400.00	
522 10 10 0000 Fire Chief - Salary	1,536.96	1,200.00	1,200.00	8,000.00	12,000.00	13,200.00	
522 10 10 0001 Administrative Support - Salaries	0.00	0.00	0.00	748.18	0.00	0.00	
522 10 20 0000 Fire Chief - Benefits	90.01	91.80	91.80	612.00	1,000.00	1,070.00	
522 10 20 0001 Administrative Support - Benefits	0.00	0.00	0.00	113.61	0.00	0.00	
522 20 10 0000 Fire Contract Volunteer Reimb	8,666.00	6,976.00	9,198.00	0.00	16,000.00	16,000.00	
522 20 20 0000 Firefighter Benefits	662.97	533.72	703.65	0.00	1,000.00	1,000.00	
522 20 24 0000 Firefighter Pension/Disability	2,160.00	2,160.00	3,300.00	0.00	2,500.00	2,500.00	
522 20 31 0000 Fire Supplies	17,984.48	3,517.76	18,201.52	21,573.06	25,000.00	25,000.00	
522 20 31 0119 Fire Supplies-COVID-19	51.63	0.00	0.00	0.00	0.00	0.00	
522 20 32 0000 Fire Truck Fuel	530.15	774.26	738.30	383.00	1,000.00	1,030.00	
522 20 41 0000 Fire-Contractual Services	1,523.40	5,284.00	13,255.00	420.00	20,000.00	20,000.00	
522 20 42 0000 Fire Telephone	1,428.92	1,565.11	1,457.19	1,011.75	1,400.00	1,400.00	
522 20 46 0000 Fire Truck Insurance	1,860.98	1,269.28	1,641.53	2,393.37	2,545.00	2,545.00	
522 20 48 0000 Fire Hydrant Repair/Supplies	0.00	0.00	0.00	25.68	1,000.00	1,000.00	
522 20 49 0001 Dues & Memb./Sub. City Fire	202.50	457.50	54.00	0.00	350.00	350.00	
522 30 10 0000 Fire Support Salary	4,110.63	2,102.13	4,272.26	2,264.71	5,000.00	5,250.00	
522 30 20 0000 Fire Support Benefits	1,773.61	707.87	1,559.85	829.42	2,500.00	2,625.00	
522 30 31 0001 Fire Prevention Supplies City	0.00	0.00	657.16	0.00	700.00	700.00	
522 30 41 0000 Fire Investigations	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
522 30 45 0099 Eq Svc Internal - Fire Support	1,191.42	795.14	1,617.50	857.59	2,500.00	2,500.00	
522 45 43 0000 Travel - Fire Department	0.00	0.00	82.44	0.00	500.00	500.00	
522 45 49 0000 Fire Department Training	123.19	0.00	949.00	1,678.66	4,200.00	4,200.00	
522 50 47 0000 Fire Hall Heat And Lights	3,062.34	3,942.27	5,351.40	4,531.48	6,000.00	6,000.00	
522 50 47 0001 Fire Hall Water-Sewer	3,466.90	4,078.47	4,793.28	3,401.41	5,512.50	5,788.13	
522 50 47 0099 Water on Demand For Hydrants-Internal	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
522 50 48 0000 Fire Hall Repair	1,091.53	0.00	9,998.56	10,327.10	84,000.00	84,000.00	
522 60 48 0000 Fire Equipment Repair	4,399.47	3,848.44	6,639.27	3,783.00	8,400.00	8,400.00	
202 Fire Department	63,917.09	43,303.75	89,761.71	66,954.02	208,107.50	210,058.13	
522 20 31 0002 Fire Supplies FD II	29,187.75	1,948.86	14,547.01	12,437.05	20,000.00	20,000.00	
522 20 31 0219 Fire Supplies FD II-COVID-19	51.63	0.00	0.00	0.00	0.00	0.00	
522 20 32 0002 Fire Truck Fuel FDII	913.96	1,970.10	3,138.64	1,446.17	3,000.00	3,090.00	
522 20 49 0002 Dues & Membership/Subscriptions FD II	202.50	457.50	54.00	0.00	150.00	150.00	
522 30 31 0020 Fire Prevention Supplies FDII	0.00	0.00	524.23	0.00	300.00	300.00	
522 45 43 0002 Travel-FD II	0.00	0.00	82.45	0.00	0.00	0.00	

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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
522 45 49 0002 Fire Training FD II	123.19	0.00	949.00	719.42	1,800.00	1,800.00	
522 50 48 0001 Fire Dist II-Fire Hall Repair	0.00	4,523.40	9,702.39	9,657.04	36,000.00	36,000.00	
522 60 48 0002 Fire Equipment Repair FDII	430.32	0.00	1,697.67	0.00	3,600.00	3,600.00	
203 Fire District 2	30,909.35	8,899.86	30,695.39	24,259.68	64,850.00	64,940.00	
522 Fire Control	94,826.44	52,203.61	120,457.10	91,213.70	272,957.50	274,998.13	
524 60 40 0000 Protective Inspections/Code Enforcement-Software Services	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	
524 60 41 0000 Code Enforcement - Contractual Services	0.00	0.00	0.00	1,200.00	0.00	0.00	
524 Protective Inspections	0.00	0.00	0.00	3,200.00	2,000.00	2,000.00	
528 60 41 0000 Dispatch Fees - City	2,831.16	0.00	0.00	0.00	2,500.00	2,500.00	
528 60 42 0000 Radio Contract	3,171.09	3,229.71	3,229.71	3,243.96	3,500.00	3,500.00	
528 Dispatch Services	6,002.25	3,229.71	3,229.71	3,243.96	6,000.00	6,000.00	
551 00 41 0000 CDBG Housing Rehab Cont. Svc.	183,280.22	92,758.20	0.00	0.00	0.00	0.00	
551 Public Housing Services	183,280.22	92,758.20	0.00	0.00	0.00	0.00	
553 70 41 0000 Air Pollution Authority	458.60	443.70	438.75	449.00	500.00	521.00	
553 70 41 0001 Water Runoff Testing	1,274.50	0.00	0.00	0.00	0.00	0.00	
553 Conservation	1,733.10	443.70	438.75	449.00	500.00	521.00	
518 63 40 0004 Building Permit Fees-County Pass Through Exp	0.00	0.00	4,069.53	25,022.98	40,000.00	40,000.00	
558 50 10 0000 Building Inspector Salary	293.24	0.00	0.00	0.00	0.00	0.00	
558 50 20 0000 Building Inspector Benefits	155.34	0.00	0.00	0.00	0.00	0.00	
558 50 45 0099 Eq Rental - Building Dept	86.96	0.00	0.00	0.00	0.00	0.00	
558 50 49 0000 Training & Tuition-Building Department	80.00	0.00	265.00	0.00	0.00	0.00	
550 Building	615.54	0.00	4,334.53	25,022.98	40,000.00	40,000.00	
558 50 10 0001 Current Planning Salary	0.00	35,311.00	36,057.19	25,921.09	78,750.00	82,687.50	
558 50 20 0001 Current Planning Benefits	0.00	16,896.94	14,252.30	8,826.22	34,125.00	35,831.25	
558 50 41 0000 Current Planning/ Building Consulting Services	1,926.00	12,610.02	1,392.00	19,185.00	15,000.00	20,000.00	
558 50 41 0001 Current Planning/Building Software Services	0.00	0.00	6,517.65	4,740.80	2,000.00	2,000.00	

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### 001 General Expense Fund

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558 60 10 0000 Planning Salary	94,565.30	41,042.16	60,637.17	39,444.66	60,375.00	63,393.75	
558 60 10 0001 Planning Recorder - Salaries	1,047.65	1,483.98	1,189.44	515.27	1,800.00	1,800.00	
558 60 10 0002 Planning Commission Salaries	3,750.00	3,825.00	2,250.00	1,050.00	4,500.00	4,500.00	
558 60 20 0000 Planning Benefits	44,211.72	19,632.42	27,790.28	16,576.00	27,168.75	28,527.19	
558 60 20 0001 Planning Recorder - Benefits	87.97	126.93	101.46	43.86	180.00	180.00	
558 60 20 0002 Planning Commission Benefits	281.11	292.74	172.20	80.36	500.00	500.00	
558 60 31 0000 Planning Supplies	64.74	44.11	87.66	0.00	200.00	200.00	
558 60 41 0000 Planning & Professional Assist	23,784.96	22,695.98	171,897.76	14,334.06	70,000.00	100,000.00	
558 60 41 0001 Planning Publication	381.94	1,147.18	1,364.56	459.90	1,000.00	1,000.00	
558 60 43 0000 Travel - Planning/Prof Assistance	0.00	470.35	824.60	0.00	1,500.00	1,500.00	
558 60 49 0000 Training & Tuition - Planning	27.00	1,321.45	1,118.00	0.00	1,500.00	1,500.00	
558 60 49 0001 Dues & Membership - Planning	445.00	478.00	105.00	0.00	600.00	600.00	
558 60 49 0002 Planning Filing Fees/Misc	75.90	314.36	100.00	611.50	200.00	200.00	
560 Planning	170,649.29	157,692.62	325,857.27	131,788.72	299,398.75	344,419.69	
558 70 49 0001 EDC Assessment	12,890.00	25,617.50	26,485.00	13,690.00	26,485.00	26,485.00	
558 70 49 0002 MCEDD Services	1,103.00	1,208.00	1,400.00	1,465.00	1,200.00	1,600.00	
570 Economic Development	13,993.00	26,825.50	27,885.00	15,155.00	27,685.00	28,085.00	
558 Planning & Community Devel	185,257.83	184,518.12	358,076.80	171,966.70	367,083.75	412,504.69	
562 10 41 0000 Farmers Market Support	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	
562 Public Health	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	
565 10 49 0000 Food Bank Support	10,000.00	10,000.00	10,000.00	6,667.00	10,000.00	10,000.00	
565 Welfare	10,000.00	10,000.00	10,000.00	6,667.00	10,000.00	10,000.00	
566 72 42 0000 Substance Abuse/Liquor Excise	224.87	215.64	217.36	159.97	150.00	150.00	
566 Substance Abuse	224.87	215.64	217.36	159.97	150.00	150.00	
573 90 49 0000 Hosting of Meetings/Events	672.04	647.91	1,393.20	905.11	1,500.00	1,500.00	
573 Cultural & Community Activities	672.04	647.91	1,393.20	905.11	1,500.00	1,500.00	
576 20 41 0000 Community Pool Support	20,000.00	25,000.00	0.00	0.00	0.00	0.00	
576 80 10 0000 Park Maintenance Salary	11,254.33	21,388.52	21,679.67	11,725.14	28,350.00	29,767.50	
576 80 20 0000 Park Maintenance Benefits	6,043.06	11,518.90	11,915.81	4,442.07	14,742.00	15,479.10	
576 80 31 0000 Parks Supplies	926.28	4,874.46	2,066.48	935.00	5,000.00	5,000.00	
576 80 45 0099 Eq Svc Internal - Parks	4,347.32	12,745.18	11,710.62	4,457.62	20,000.00	20,000.00	
576 80 47 0000 Parks Electricity	729.15	804.09	900.93	698.32	500.00	500.00	



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### 001 General Expense Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
576 80 47 0001 Parks Water	1,993.43	1,860.76	1,689.47	626.68	1,800.00	1,800.00	
576 80 48 0000 Parks - Contracted	0.00	975.00	84.70	385.00	0.00	0.00	
576 Park Facilities	45,293.57	79,166.91	50,047.68	23,269.83	70,392.00	72,546.60	
589 99 00 0000 Payroll Clearing	0.00	0.00	1,439.95	-3,616.48	0.00	0.00	
580 Non Expenditures	0.00	0.00	1,439.95	-3,616.48	0.00	0.00	
597 00 01 0020 Transfers-Out - Fire Reserve	25,000.00	25,000.00	193,819.95	25,000.00	25,000.00	25,000.00	
597 00 01 0100 Transfers-Out - To 100 Street Fund	0.00	0.00	135,000.00	0.00	40,000.00	25,000.00	
597 Interfund Transfers	25,000.00	25,000.00	328,819.95	25,000.00	65,000.00	50,000.00	
508 91 00 0001 CE-Unreserved Ending Cash	0.00	0.00	0.00	0.00	1,483,296.15	1,210,471.97	
100 Unreserved	0.00	0.00	0.00	0.00	1,483,296.15	1,210,471.97	
508 51 01 0001 CE-Unemployment Reserve	0.00	0.00	0.00	0.00	33,414.00	33,414.00	
102 Unemployment Reserve	0.00	0.00	0.00	0.00	33,414.00	33,414.00	
508 31 02 0001 CE-Custodial	0.00	0.00	0.00	0.00	51,135.13	51,135.13	
104 Custodial Reserve	0.00	0.00	0.00	0.00	51,135.13	51,135.13	
999 Ending Balance	0.00	0.00	0.00	0.00	1,567,845.28	1,295,021.10	
<b>TOTAL EXPENDITURES:</b>	<b>1,152,202.32</b>	<b>1,190,184.40</b>	<b>1,622,523.39</b>	<b>915,452.06</b>	<b>3,217,438.28</b>	<b>3,063,945.26</b>	
FUND GAIN/LOSS:	1,132,333.17	1,540,515.34	1,582,435.85	1,613,781.47	0.00	0.00	

## 5 YEAR BUDGET COMPARISON

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### 010 General Reserve Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 51 00 0010 General Reserve-Beginning Cash	326,705.62	332,314.62	335,258.75	344,042.65	344,042.65	344,042.65	
308 Beginning Balances	326,705.62	332,314.62	335,258.75	344,042.65	344,042.65	344,042.65	
361 11 00 0010 General Res-Interest	5,609.00	2,944.13	8,783.90	7,506.20	0.00	0.00	
360 Interest & Other Earnings	5,609.00	2,944.13	8,783.90	7,506.20	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>332,314.62</b>	<b>335,258.75</b>	<b>344,042.65</b>	<b>351,548.85</b>	<b>344,042.65</b>	<b>344,042.65</b>	
508 51 00 0010 General Res-Ending Cash	0.00	0.00	0.00	0.00	344,042.65	344,042.65	
999 Ending Balance	0.00	0.00	0.00	0.00	344,042.65	344,042.65	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>344,042.65</b>	<b>344,042.65</b>	
FUND GAIN/LOSS:	332,314.62	335,258.75	344,042.65	351,548.85	0.00	0.00	

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

# 5 YEAR BUDGET COMPARISON

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## 020 Fire Reserve Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 51 00 0020 Fire Res-Beginning Cash	1,564,616.67	1,607,765.44	1,650,586.13	1,902,519.12	1,902,519.12	1,927,519.12	
308 Beginning Balances	1,564,616.67	1,607,765.44	1,650,586.13	1,902,519.12	1,902,519.12	1,927,519.12	
361 11 00 0020 Fire Res-Interest	18,148.77	17,820.69	58,113.04	43,108.83	0.00	0.00	
360 Interest & Other Earnings	18,148.77	17,820.69	58,113.04	43,108.83	0.00	0.00	
397 02 00 0001 Fire Res-Transfer In From General Fund	25,000.00	25,000.00	193,819.95	25,000.00	25,000.00	25,000.00	
397 Interfund Transfers	25,000.00	25,000.00	193,819.95	25,000.00	25,000.00	25,000.00	
<b>TOTAL REVENUES:</b>	<b>1,607,765.44</b>	<b>1,650,586.13</b>	<b>1,902,519.12</b>	<b>1,970,627.95</b>	<b>1,927,519.12</b>	<b>1,952,519.12</b>	
508 51 00 0020 Fire Res-Ending Cash	0.00	0.00	0.00	0.00	1,927,519.12	1,952,519.12	
999 Ending Balance	0.00	0.00	0.00	0.00	1,927,519.12	1,952,519.12	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,927,519.12</b>	<b>1,952,519.12</b>	
<b>FUND GAIN/LOSS:</b>	<b>1,607,765.44</b>	<b>1,650,586.13</b>	<b>1,902,519.12</b>	<b>1,970,627.95</b>	<b>0.00</b>	<b>0.00</b>	

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

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### 030 ARPA

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 31 00 0030 ARPA-Beginning Balance	0.00	223,677.00	298,313.00	298,313.00	298,313.00	0.00	
308 Beginning Balances	0.00	223,677.00	298,313.00	298,313.00	298,313.00	0.00	
332 92 10 0000 DOC-ARPA Distribution	223,677.00	223,676.00	0.00	0.00	0.00	0.00	
330 Grants	223,677.00	223,676.00	0.00	0.00			
330 Intergovernmental Revenues	223,677.00	223,676.00	0.00	0.00	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>223,677.00</b>	<b>447,353.00</b>	<b>298,313.00</b>	<b>298,313.00</b>	<b>298,313.00</b>	<b>0.00</b>	
594 35 64 0031 WW Equipment Purchase	0.00	149,040.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	149,040.00	0.00	0.00	0.00	0.00	
597 35 00 0030 ARPA-Transfer to 410 WW Upgrades	0.00	0.00	0.00	173,211.75	298,313.00	0.00	
597 Interfund Transfers	0.00	0.00	0.00	173,211.75	298,313.00	0.00	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>149,040.00</b>	<b>0.00</b>	<b>173,211.75</b>	<b>298,313.00</b>	<b>0.00</b>	
<b>FUND GAIN/LOSS:</b>	<b>223,677.00</b>	<b>298,313.00</b>	<b>298,313.00</b>	<b>125,101.25</b>	<b>0.00</b>	<b>0.00</b>	

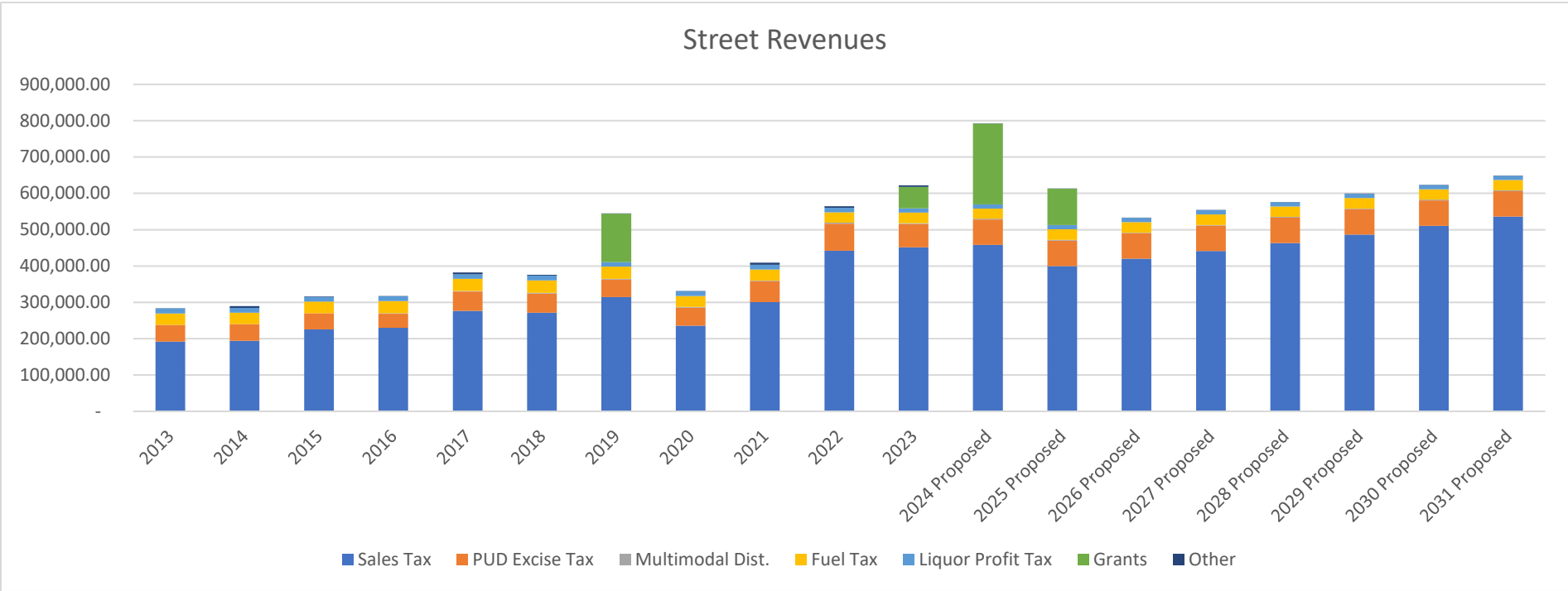
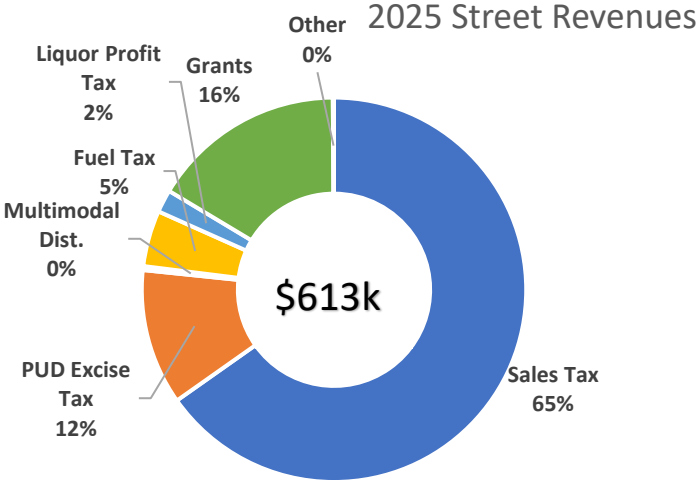
The ARPA Fund is for projects and programs as obligated by City Council and restricted for use in accordance with the American Rescue Plan Act and guidance set by the Department of Commerce. Council is in the process of determining how to use these funds, which will include community engagement. These funds have to be obligated by 2024 and spent by 2026. The remaining funds will be applied to the Wastewater Treatment Plant construction and are expected to be spent by the 2024 deadline for obligation.

# Street Fund

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

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

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



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 10:20:41 Date: 09/24/2024

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### 100 Street Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 51 00 0100 ST Unreserved Begin CA & Invest	300,691.94	306,457.10	66,059.75	71,567.58	71,567.58	71,427.56	
308 51 01 0100 ST Unreserved Begin C&I Snow Reserve	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
308 Beginning Balances	310,691.94	316,457.10	76,059.75	81,567.58	81,567.58	81,427.56	
313 11 00 0100 Additional .5% Sales Tax	300,416.18	441,745.08	451,338.41	260,525.46	458,000.00	400,000.00	
313 Sales Tax	300,416.18	441,745.08	451,338.41	260,525.46	458,000.00	400,000.00	
316 42 00 0000 PUD Excise Tax	57,471.11	74,696.14	64,662.87	53,041.04	70,000.00	70,000.00	
316 Utility Tax	57,471.11	74,696.14	64,662.87	53,041.04	70,000.00	70,000.00	
310 Taxes	357,887.29	516,441.22	516,001.28	313,566.50	528,000.00	470,000.00	
322 10 00 0001 Streets-Public Works Permit Review	0.00	0.00	66.00	392.00	0.00	0.00	
322 40 00 0000 Street ROW Applications & Permits	425.00	950.00	2,060.00	1,625.00	600.00	600.00	
320 Licenses & Permits	425.00	950.00	2,126.00	2,017.00	600.00	600.00	
334 03 80 0002 TIB Chipseal Grant	0.00	0.00	0.00	0.00	221,992.85	100,000.00	
334 03 80 0003 TIB-McEvoy Overlay	0.00	0.00	47,444.00	0.00	0.00	0.00	
337 00 00 0000 WCIA Risk Mitigation Grant	0.00	0.00	12,065.91	0.00	0.00	0.00	
330 Grants	0.00	0.00	59,509.91	0.00	221,992.85	100,000.00	
336 00 71 0000 Multimodal Transportation - Cities	2,161.08	3,052.69	2,012.61	1,003.18	1,984.00	2,019.30	
336 00 87 0000 Street Fuel Tax-MVFT	30,601.55	28,639.22	28,700.14	17,855.94	28,272.00	28,906.20	
336 06 95 0000 Liquor Profit Tax	13,075.90	11,827.44	11,851.07	5,907.13	11,702.50	11,718.30	
336 State Entitlements, Impact Payments &	45,838.53	43,519.35	42,563.82	24,766.25	41,958.50	42,643.80	
330 Intergovernmental Revenues	45,838.53	43,519.35	102,073.73	24,766.25	263,951.35	142,643.80	
361 11 00 0100 Interest Income - Streets	-10.14	3,380.27	1,662.83	1,099.39	0.00	0.00	
369 10 00 0000 Sale of Scrap Streets	0.00	0.00	0.00	292.50	0.00	0.00	
360 Interest & Other Earnings	-10.14	3,380.27	1,662.83	1,391.89	0.00	0.00	
395 20 00 0000 Insurance/Private Claims Reimbursement	5,392.43	543.09	0.00	7,528.44	0.00	0.00	
390 Other Financing Sources	5,392.43	543.09	0.00	7,528.44	0.00	0.00	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 100 Street Fund

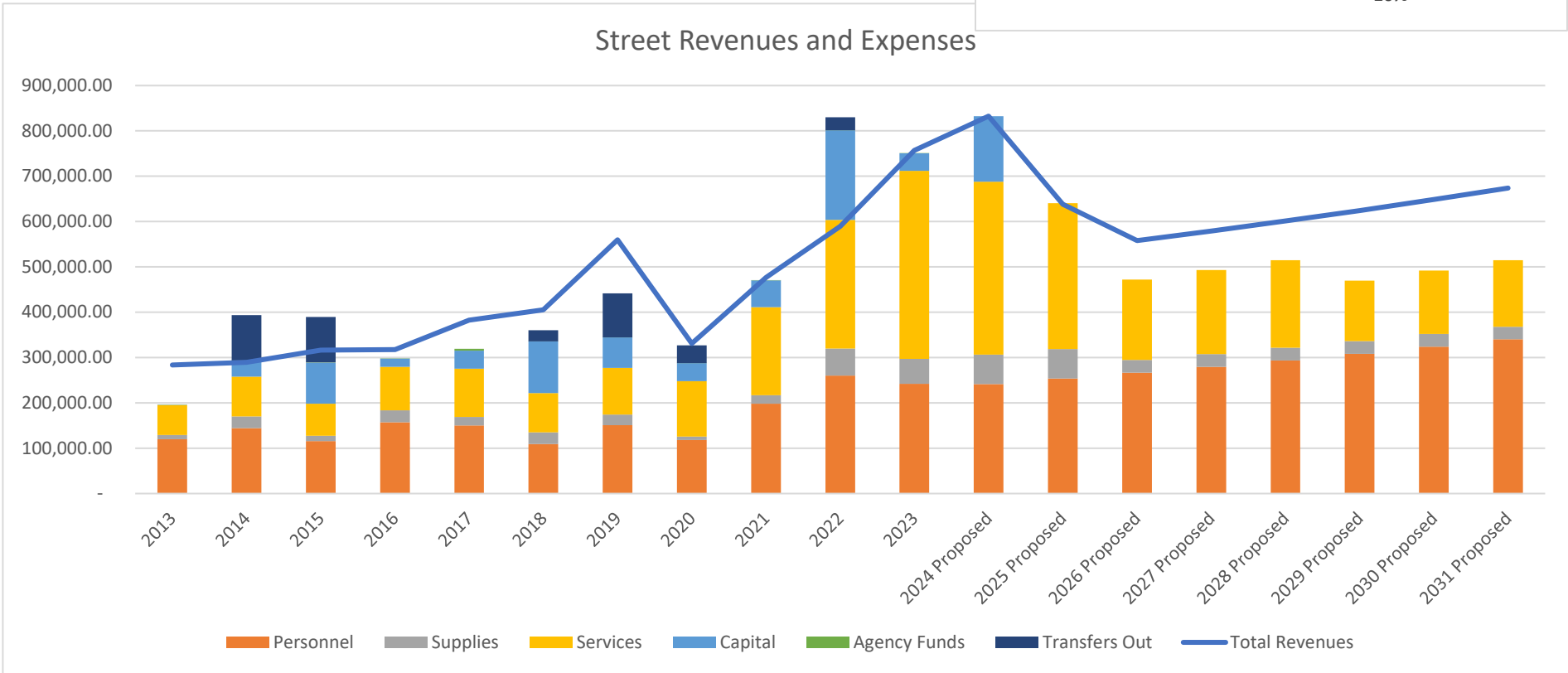
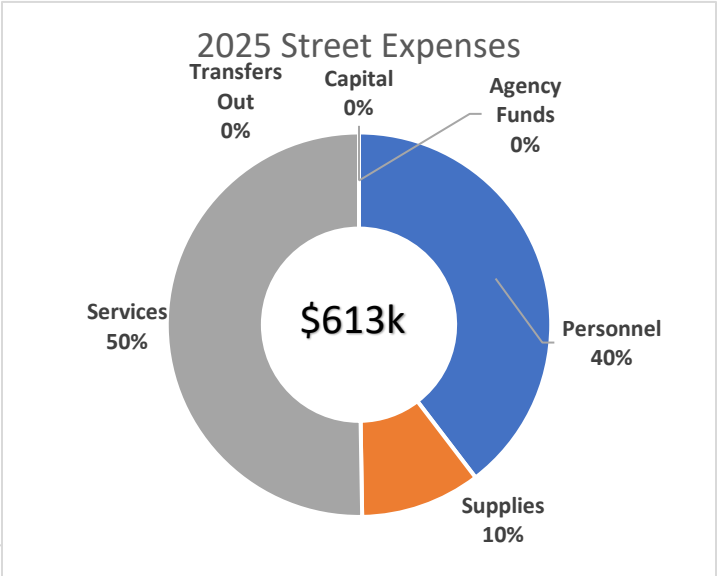
Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
397 00 00 0001 Transfer In From General Fund	0.00	0.00	135,000.00	0.00	40,000.00	25,000.00	
397 18 00 0309 Transfer In from Russell Ave Project	66,995.41	24,820.09	0.00	0.00	0.00	0.00	
397 Interfund Transfers	66,995.41	24,820.09	135,000.00	0.00	40,000.00	25,000.00	
<b>TOTAL REVENUES:</b>	<b>787,220.46</b>	<b>906,111.12</b>	<b>832,923.59</b>	<b>430,837.66</b>	<b>914,118.93</b>	<b>719,671.36</b>	

# Street Fund

Projects for 2025 coded as a service include \$100k for chipsealing, which is expected to be paid for through a state grant. All remaining projects and costs are stripped from the budget. This includes little to no additional support from Skamania County for ancillary work such as larger road repairs for potholes or alligating.

The budget does not include funds (\$70k) for increased staff to work on street, sidewalk and stormwater maintenance as outlined in the Strategic Plan. It also does not include the cost for a consultant to study the creation of a stormwater utility (\$50k) also identified in the strategic plan. A complete list of items not included in the Street Fund budget are on the next page.

Years where the revenue is less than expenses mean reserves are being used to balance the budget. There is a transfer of \$25k from the General Fund to balance 2025.





## Street Fund

The total amount of cuts from the 2025 proposed budget adds up to over \$366k. The impact of these cuts means the focus is on fixing only what is necessary, does not allow for future project planning to position the city for grants, and continues the lack of maintenance of sidewalks and streetscaping. This is not in alignment with the priorities outlined in the Strategic Plan.

Design for School Street grind and inlay	50,000.00
Design for Leavens	50,000.00
Radar signs (2)	15,000.00
City Hall sign	8,000.00
Sewer Plant sign	8,000.00
Entrance Signs	20,000.00
Ash Alley Resurfacing	50,000.00
Two Facility Maintenance Workers (\$185k split 5 ways)	70,000.00
Stormwater Utility Study	50,000.00
Ash Alley Culvert	10,000.00
Replace Slide Well	3,000.00
Minimal future planning	20,000.00
Reduce signage improvements	1,200.00
Reduced snow removal supplies	500.00
Reduced storm drain maintenance supplies	1,500.00
Reduced roadway supplies	9,000.00
Reduced Contractual Services-no legal, no engineer for plan review	46,500.00
<b>Grand Total</b>	<b>412,700.00</b>

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 100 Street Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
542 39 10 0000 Road Maintenance - Salaries	99,175.34	109,553.47	90,904.36	66,117.81	80,113.05	84,118.70	
542 39 20 0000 Road Maintenance - Benefits	50,606.70	54,710.59	42,974.29	32,945.23	27,824.75	29,215.99	
542 39 31 0000 Supplies-Roadway	6,849.21	46,153.55	13,733.51	22,306.13	15,000.00	15,000.00	
542 39 31 0001 Chip Sealing and Overlay Supplies	0.00	0.00	20,039.84	29,603.49	35,000.00	36,750.00	
542 39 41 0000 General Admin Fees-Internal	37,708.61	53,816.79	49,086.71	5,768.34	58,876.94	60,374.12	
542 39 41 0001 Street Services-Roadway	0.00	6,343.56	21,031.37	15,187.99	16,200.00	17,010.00	
542 39 42 0000 Telephone	141.35	116.92	169.50	179.51	200.00	200.00	
542 39 45 0099 Eq Svc Internal - Road Maintenance	30,867.73	46,188.30	38,754.58	34,239.63	51,700.00	54,285.00	
542 39 48 0000 Contracted Labor-Roadway	8,792.51	69,876.14	128,124.94	4,900.35	20,000.00	0.00	
542 39 48 0001 Chip Sealing and Overlay Services	0.00	0.00	16,572.78	113,314.33	81,143.00	101,143.00	
542 64 48 0000 Road Striping	6,108.96	7,547.18	6,827.83	0.00	8,400.00	8,820.00	
542 67 47 0000 Litter Clean-Up	2,801.35	3,582.04	3,439.32	2,418.86	3,500.00	3,500.00	
<b>542 Roadway</b>	<b>243,051.76</b>	<b>397,888.54</b>	<b>431,659.03</b>	<b>326,981.67</b>	<b>397,957.74</b>	<b>410,416.81</b>	
542 40 10 0000 Storm Drain Maint - Salaries	14,467.76	11,628.74	21,683.66	9,967.61	12,600.00	13,230.00	
542 40 20 0000 Storm Drain Maint - Benefits	7,169.79	4,566.42	9,234.31	5,831.80	7,350.00	7,717.50	
542 40 31 0000 Storm Drain Maint - Supplies	95.98	2,040.41	1,384.03	540.22	2,000.00	500.00	
542 40 45 0099 Eq Svc Internal - Storm Drain Maint	3,577.11	4,478.01	13,191.83	6,094.77	10,000.00	10,500.00	
542 40 47 0000 Dewatering Electricity Chesser	1,513.25	1,544.04	1,346.01	120.84	1,680.00	1,764.00	
542 40 48 0000 Storm Drain Maint - Contrlabor	181.60	0.00	0.00	4,554.04	700.00	700.00	
<b>543 Stormwater</b>	<b>27,005.49</b>	<b>24,257.62</b>	<b>46,839.84</b>	<b>27,109.28</b>	<b>34,330.00</b>	<b>34,411.50</b>	
542 63 47 0000 Electricty - Street Lights	15,836.34	18,409.79	20,928.38	17,654.29	21,000.00	22,050.00	
542 63 47 0001 Street Landscaping Water	3,165.82	2,625.28	3,593.40	1,253.36	3,150.00	3,307.50	
542 63 48 0000 Repair/maintenance - ST Lights	976.24	1,094.14	2,194.49	187.21	3,000.00	3,000.00	
542 64 31 0000 Traffic Devices-Signs	11,456.01	12,185.21	19,000.60	7,864.41	12,000.00	12,000.00	
<b>545 Lights, Signs, Paths, Landscaping</b>	<b>31,434.41</b>	<b>34,314.42</b>	<b>45,716.87</b>	<b>26,959.27</b>	<b>39,150.00</b>	<b>40,357.50</b>	
542 66 10 0000 Snow Removal - Salary	12,246.63	23,113.15	3,885.99	8,386.11	20,601.00	21,631.05	
542 66 20 0000 Snow Removal - Benefits	5,527.99	8,533.07	1,368.76	4,603.86	9,156.00	9,613.80	
542 66 31 0000 Snow Removal - Supplies	393.22	13.99	639.83	86.14	1,000.00	500.00	
542 66 41 0000 Snow Removal-Services	0.00	1,310.04	0.00	0.00	0.00	0.00	
542 66 45 0099 Eq Svc Internal - Snow Removal	3,848.21	11,461.68	1,663.44	8,502.73	4,200.00	4,410.00	
<b>546 Snow Removal</b>	<b>22,016.05</b>	<b>44,431.93</b>	<b>7,558.02</b>	<b>21,578.84</b>	<b>34,957.00</b>	<b>36,154.85</b>	
<b>542 Streets - Maintenance</b>	<b>323,507.71</b>	<b>500,892.51</b>	<b>531,773.76</b>	<b>402,629.06</b>	<b>506,394.74</b>	<b>521,340.66</b>	
543 10 10 0000 General Administration Salaries	4,532.05	30,623.59	44,412.57	47,163.09	54,789.00	57,528.45	
543 10 20 0000 General Administration Benefits	902.40	13,077.46	22,568.32	21,831.94	21,858.38	22,951.30	
543 31 10 0000 General Services Salaries	3,078.09	3,287.40	4,390.18	2,756.55	5,722.50	6,008.63	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 100 Street Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
543 31 20 0000 General Services Benefits	752.95	772.59	866.34	199.31	1,716.75	1,802.59	
543 31 41 0000 Computer Services-Street General	337.22	920.39	2,901.76	1,722.08	2,220.00	2,331.00	
543 31 41 0001 Contracted Services-Street General	31,465.25	40,260.66	37,774.78	10,466.11	50,000.00	3,500.00	
543 31 41 0022 Audit Fee	4,170.57	0.00	3,956.03	0.00	3,000.00	3,000.00	
543 31 43 0000 Travel - Streets	0.00	74.57	0.00	206.80	500.00	550.00	
543 31 46 0000 Insurance	6,421.00	6,665.20	10,852.20	14,395.00	14,990.00	14,990.00	
543 31 49 0000 Training - Streets	430.00	1,268.38	139.00	250.00	500.00	500.00	
543 31 49 0001 Misc/Recording Fees/Dues-Street General	832.25	1,550.47	1,239.96	1,130.50	1,000.00	1,000.00	
<b>543 Streets Admin &amp; Overhead</b>	<b>52,921.78</b>	<b>98,500.71</b>	<b>129,101.14</b>	<b>100,121.38</b>	<b>156,296.63</b>	<b>114,161.97</b>	
544 20 41 0100 #14 ST Planning Professional Services	34,762.63	3,950.00	51,179.96	6,025.28	25,000.00	5,000.00	
<b>544 Road &amp; Street Operations</b>	<b>34,762.63</b>	<b>3,950.00</b>	<b>51,179.96</b>	<b>6,025.28</b>	<b>25,000.00</b>	<b>5,000.00</b>	
566 72 42 0100 Substance Abuse/Liquor Profits	196.12	236.54	237.02	118.14	0.00	0.00	
<b>566 Substance Abuse</b>	<b>196.12</b>	<b>236.54</b>	<b>237.02</b>	<b>118.14</b>	<b>0.00</b>	<b>0.00</b>	
594 42 31 0000 Street Maint. Equipment	0.00	6,320.90	0.00	0.00	0.00	0.00	
595 30 41 0000 McEvoy Overlay	0.00	0.00	30,252.19	0.00	0.00	0.00	
595 30 41 0002 Lakeview Road Paving	0.00	0.00	0.00	0.00	145,000.00	0.00	
595 33 10 0000 Russell Avenue (Restor/Rehab) - Sal	146.13	0.00	0.00	0.00	0.00	0.00	
595 33 20 0000 Russell Avenue (Restor/Rehab) - Ben	58.37	0.00	0.00	0.00	0.00	0.00	
595 33 45 0099 Eq Rental - Restor/Rehab (Russell Ave)	33.15	0.00	0.00	0.00	0.00	0.00	
595 40 41 0000 Rock Creek Stormwater and Outfall	50,097.64	143,068.64	5,936.00	0.00	0.00	0.00	
595 40 41 0001 Loop Rd Stormwater	0.00	48,130.36	2,556.75	0.00	0.00	0.00	
595 50 41 0000 Kanaka Bridge Rebuild	9,039.83	0.00	0.00	0.00	0.00	0.00	
<b>594 Capital Expenditures</b>	<b>59,375.12</b>	<b>197,519.90</b>	<b>38,744.94</b>	<b>0.00</b>	<b>145,000.00</b>	<b>0.00</b>	
597 19 00 0000 Transfer Out To 311 First St	0.00	28,951.71	0.00	0.00	0.00	0.00	
<b>597 Interfund Transfers</b>	<b>0.00</b>	<b>28,951.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
508 51 00 0100 Streets-Unreserved Ending Cash	0.00	0.00	0.00	0.00	71,427.56	69,168.73	
508 51 01 0100 Streets-Snow Reserve	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
<b>999 Ending Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,427.56</b>	<b>79,168.73</b>	
<b>TOTAL EXPENDITURES:</b>	<b>470,763.36</b>	<b>830,051.37</b>	<b>751,036.82</b>	<b>508,893.86</b>	<b>914,118.93</b>	<b>719,671.36</b>	

# 5 YEAR BUDGET COMPARISON

City Of Stevenson

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100 Street Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
FUND GAIN/LOSS:	316,457.10	76,059.75	81,886.77	-78,056.20	0.00	0.00	

# Tourism Promotion Fund

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

The primary revenue source is a Lodging Tax of 4% charged on lodging within the City of Stevenson. Most of the revenue goes to support ongoing tourism services and events listed below.

## Tourism Services:

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

## Events:

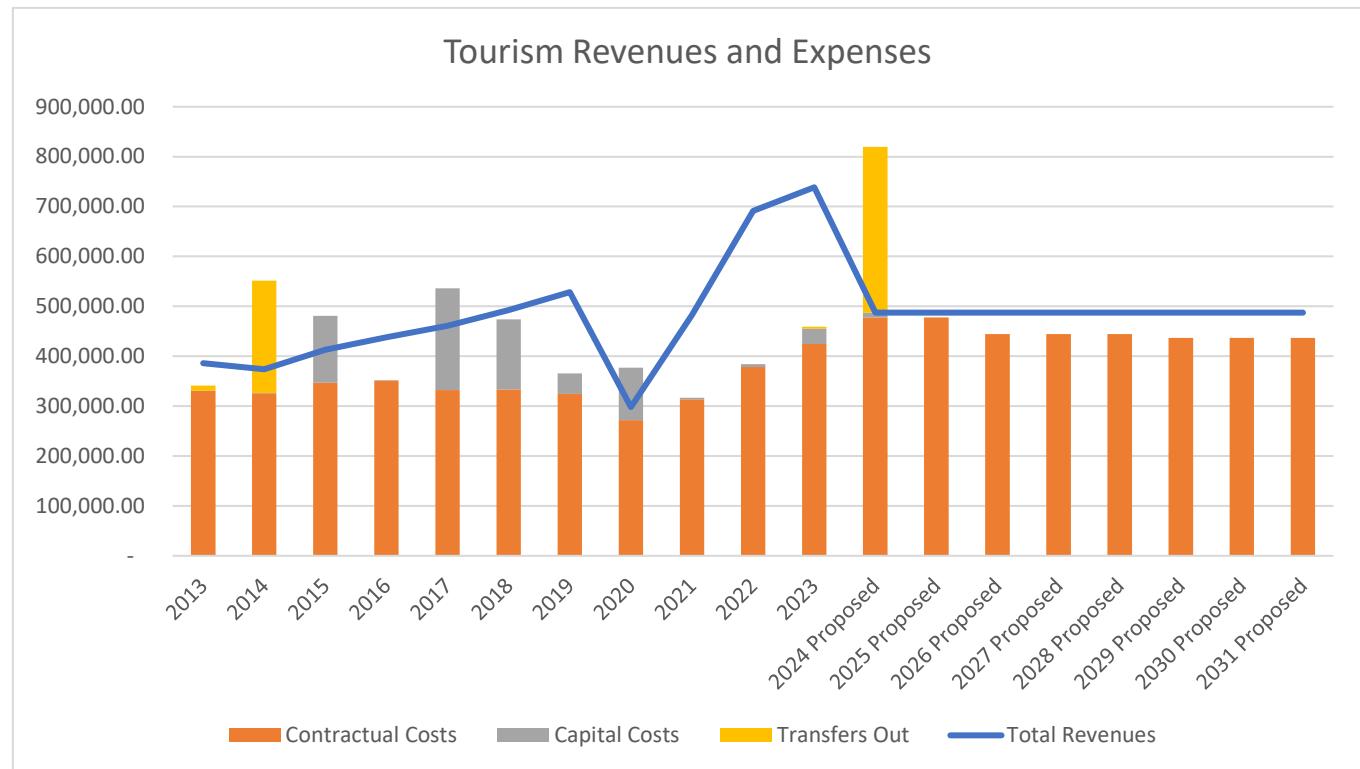
- Blues and Brews
- 4<sup>th</sup> of July Fireworks
- County Fair and Timber Carnival
- GorgeGrass
- Waterfront Festival
- FireFest
- Gorge Outrigger Races
- Bridge of the Gods Kitefest
- Gorge Olympic Windsurfing Cup
- Gorge Downwind Championships

## New events funded in 2025:

- TBD

## Tourism related Capital projects:

- TBD



# 5 YEAR BUDGET COMPARISON

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## 103 Tourism Promo & Develop Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 31 00 0103 Tourism Reserved C&I - Capital	180,226.71	177,205.62	100,000.00	100,000.00	100,000.00	100,000.00	
308 31 01 0103 Tourism Reserved C&I - Rev. Shortfall	451,373.46	620,574.86	1,004,606.79	1,284,100.01	1,284,100.01	951,484.99	
308 Beginning Balances	631,600.17	797,780.48	1,104,606.79	1,384,100.01	1,384,100.01	1,051,484.99	
313 31 00 0000 Stadium (Motel/Hotel) Tax	483,909.34	682,141.62	695,620.93	384,726.29	487,190.00	487,190.00	
310 Taxes	483,909.34	682,141.62	695,620.93	384,726.29	487,190.00	487,190.00	
361 11 00 0103 Interest Income/Tourism	-1,218.52	8,945.15	0.00	0.00	0.00	0.00	
361 11 00 0103 Interest Income/Tourism	0.00	0.00	42,947.66	34,429.99	0.00	0.00	
103 Tourism	0.00	0.00	42,947.66	34,429.99			
360 Interest & Other Earnings	-1,218.52	8,945.15	42,947.66	34,429.99	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>1,114,290.99</b>	<b>1,488,867.25</b>	<b>1,843,175.38</b>	<b>1,803,256.29</b>	<b>1,871,290.01</b>	<b>1,538,674.99</b>	

# 5 YEAR BUDGET COMPARISON

City Of Stevenson

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## 103 Tourism Promo & Develop Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
571 00 41 0000 Community Garden/AgroTourism	2,417.48	0.00	0.00	0.00	0.00	0.00	
571 Education & Recreation	2,417.48	0.00	0.00	0.00	0.00	0.00	
573 30 41 0000 Consultant Services, Chamber	90,000.00	109,992.00	109,992.00	77,666.62	116,000.00	116,000.00	
573 30 41 0001 SBA Consultant Services	65,013.72	61,434.02	71,635.22	34,697.14	84,000.00	84,000.00	
573 30 41 0002 Chamber Events	0.00	12,895.33	18,000.00	14,000.00	18,000.00	18,000.00	
573 30 41 0004 County - Fair & Timber Carnival	0.00	6,612.51	5,000.00	0.00	5,000.00	5,000.00	
573 30 41 0005 County - Bluegrass Festival	0.00	6,501.04	10,000.00	4,000.00	10,000.00	10,000.00	
573 30 41 0008 County-Fireworks	7,330.00	5,860.00	7,500.00	0.00	12,800.00	12,800.00	
573 30 41 0010 General Admin Fees	5,818.56	6,504.05	5,650.48	0.00	7,093.02	7,257.56	
573 90 10 0000 Promotion Salaries	1,940.61	1,508.50	1,466.02	496.97	5,000.00	5,000.00	
573 90 10 0003 Promotion Field Salaries	3,527.56	2,976.71	4,151.24	537.75	3,300.00	3,300.00	
573 90 20 0000 Promotion Benefits	368.95	277.23	263.24	35.42	1,000.00	1,000.00	
573 90 20 0003 Promotion Field Benefits	1,681.07	1,144.55	1,905.91	272.77	1,700.00	1,700.00	
573 90 31 0000 Promotion Supplies	0.00	726.67	321.16	345.28	0.00	0.00	
573 90 41 0001 Discover Your Northwest	-1,257.22	0.00	0.00	0.00	0.00	0.00	
573 90 41 0002 CRGIC Consultant Services	49,139.47	60,000.00	60,000.00	33,149.99	75,000.00	75,000.00	
573 90 41 0003 X-Fest Event	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	
573 90 41 0004 Dog Mountain Shuttle	1,999.48	0.00	10,000.00	10,000.00	10,000.00	10,000.00	
573 90 41 0008 Gorge Outrigger Races	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	
573 90 41 0009 BOTG Kiteboarding Festival	0.00	2,891.98	3,000.00	0.00	3,000.00	3,000.00	
573 90 41 0011 Stevenson Farmers Market	3,000.00	0.00	0.00	0.00	0.00	0.00	
573 90 41 0013 Main St Program Coordinator (SDA)	65,000.00	65,000.00	75,000.00	37,500.00	75,000.00	75,000.00	
573 90 41 0014 Stevenson Waterfront Music Festival	3,000.00	4,194.21	4,734.00	0.00	6,000.00	6,000.00	
573 90 41 0018 SC Fair Board-GorgeGrass	4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	
573 90 41 0019 CGTA Services	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	
573 90 41 0021 Computer Services	280.94	766.97	1,992.69	1,209.01	0.00	0.00	
573 90 41 0022 Audit Fee	4,170.57	0.00	2,637.31	0.00	2,000.00	2,000.00	
573 90 41 0024 Gorge Olympic Windsurfing Cup	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	
573 90 41 0025 Gorge Downwind Champs	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	
573 90 41 0026 OPA-Waterfront Festival	0.00	0.00	700.00	0.00	700.00	700.00	
573 90 41 0027 Stevenson Area Live Music	0.00	0.00	0.00	4,520.00	8,460.00	8,460.00	
573 90 41 0028 Mushroom Festival	0.00	0.00	0.00	0.00	5,500.00	5,500.00	
573 90 41 0100 TAC - Professional Services	54.00	0.00	242.00	0.00	0.00	0.00	
573 90 44 0000 TAC-Publishing	118.80	0.00	39.90	0.00	0.00	0.00	
573 90 45 0099 Eq Svc Internal - Promotion Field	885.43	1,139.76	2,167.41	313.17	0.00	0.00	

# 5 YEAR BUDGET COMPARISON

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## 103 Tourism Promo & Develop Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
573 Cultural & Community Activities	311,071.94	378,425.53	424,398.58	218,744.12	477,553.02	477,717.56	
594 75 63 0011 Chamber Office Display Remodel	0.00	0.00	0.00	0.00	10,000.00	0.00	
594 76 63 0001 Courthouse Park Plaza (SDA-City)	3,021.09	5,834.93	118.58	306.95	0.00	0.00	
595 64 63 0000 Wayfinding Signs-Tourism	0.00	0.00	30,940.00	23,295.00	0.00	0.00	
594 Capital Expenditures	3,021.09	5,834.93	31,058.58	23,601.95	10,000.00	0.00	
597 76 00 0313 Transfers-Out - to 313 Park Plaza	0.00	0.00	3,618.21	200,813.11	332,252.00	0.00	
597 Interfund Transfers	0.00	0.00	3,618.21	200,813.11	332,252.00	0.00	
508 31 00 0103 Tourism-Cap. Facility Reserve	0.00	0.00	0.00	0.00	100,000.00	100,000.00	
508 31 01 0103 Tourism-Ending Cash	0.00	0.00	0.00	0.00	951,484.99	960,957.43	
999 Ending Balance	0.00	0.00	0.00	0.00	1,051,484.99	1,060,957.43	
<b>TOTAL EXPENDITURES:</b>	<b>316,510.51</b>	<b>384,260.46</b>	<b>459,075.37</b>	<b>443,159.18</b>	<b>1,871,290.01</b>	<b>1,538,674.99</b>	
<b>FUND GAIN/LOSS:</b>	<b>797,780.48</b>	<b>1,104,606.79</b>	<b>1,384,100.01</b>	<b>1,360,097.11</b>	<b>0.00</b>	<b>0.00</b>	



# 5 YEAR BUDGET COMPARISON

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## 105 Affordable Housing Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 31 00 0105 Affordable Housing-Beg Balance	1,215.61	6,376.16	12,435.11	17,455.62	17,455.62	22,455.62	
308 Beginning Balances	1,215.61	6,376.16	12,435.11	17,455.62	17,455.62	22,455.62	
313 27 00 0000 Affordable And Supportive Housing Sales And Use Tax	5,160.55	6,058.95	4,941.60	1,657.62	5,000.00	5,000.00	
310 Taxes	5,160.55	6,058.95	4,941.60	1,657.62	5,000.00	5,000.00	
361 11 00 0105 Affordable Housing Interest	0.00	0.00	78.91	208.36	0.00	0.00	
360 Interest & Other Earnings	0.00	0.00	78.91	208.36	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>6,376.16</b>	<b>12,435.11</b>	<b>17,455.62</b>	<b>19,321.60</b>	<b>22,455.62</b>	<b>27,455.62</b>	
508 31 00 0105 Affordable Housing-Ending Balance	0.00	0.00	0.00	0.00	22,455.62	27,455.62	
999 Ending Balance	0.00	0.00	0.00	0.00	22,455.62	27,455.62	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,455.62</b>	<b>27,455.62</b>	
<b>FUND GAIN/LOSS:</b>	<b>6,376.16</b>	<b>12,435.11</b>	<b>17,455.62</b>	<b>19,321.60</b>	<b>0.00</b>	<b>0.00</b>	

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

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### 107 HEALing SCARS Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 41 00 0107 HEALing SCARS-Beg. Balance	0.00	0.00	10,190.57	10,246.39	10,246.39	10,246.39	
308 Beginning Balances	0.00	0.00	10,190.57	10,246.39	10,246.39	10,246.39	
361 11 00 0107 HEALing SCARS Interest	0.00	0.00	55.82	134.93	0.00	0.00	
367 27 00 0000 HS-Contributions and Donations	0.00	10,190.57	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	0.00	10,190.57	55.82	134.93	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>10,190.57</b>	<b>10,246.39</b>	<b>10,381.32</b>	<b>10,246.39</b>	<b>10,246.39</b>	
508 41 00 0107 HEALing SCARS-Ending Balance	0.00	0.00	0.00	0.00	10,246.39	10,246.39	
999 Ending Balance	0.00	0.00	0.00	0.00	10,246.39	10,246.39	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,246.39</b>	<b>10,246.39</b>	
<b>FUND GAIN/LOSS:</b>	<b>0.00</b>	<b>10,190.57</b>	<b>10,246.39</b>	<b>10,381.32</b>	<b>0.00</b>	<b>0.00</b>	

The HEALing SCARS Fund (Helping Encourage Adjacent Landowners Sewer Connection and Re-plumbing Stipend) was established by resolution 2023-402, adopted on January 19th, 2023. The primary sources of revenue for this fund are environmental mitigation donations. The fund is to help with the transition from septic to sewer by providing low-interest loans or grants to qualifying property owners as outlined in the policy. No funds have been distributed to date.

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### 300 Capital Improvement Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 31 00 0300 Cap Imp Reserved Begin C&I	96,016.92	140,547.34	198,933.55	253,774.05	253,774.05	237,553.05	
308 31 01 0300 Cap Imp Res Begin C&I Waterfront Imp	11,256.65	11,256.65	11,256.65	11,256.65	11,256.65	11,256.65	
308 Beginning Balances	107,273.57	151,803.99	210,190.20	265,030.70	265,030.70	248,809.70	
318 34 00 0000 Real Estate Excise Tax	55,185.30	56,054.79	45,589.16	32,354.42	20,000.00	20,000.00	
310 Taxes	55,185.30	56,054.79	45,589.16	32,354.42	20,000.00	20,000.00	
361 11 00 0300 Interest on Investments-Cap Imp	-64.34	2,331.42	9,251.34	7,500.25	0.00	0.00	
360 Interest & Other Earnings	-64.34	2,331.42	9,251.34	7,500.25	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>162,394.53</b>	<b>210,190.20</b>	<b>265,030.70</b>	<b>304,885.37</b>	<b>285,030.70</b>	<b>268,809.70</b>	
597 18 00 0311 Transfers-Out - To 311 First Street	10,590.54	0.00	0.00	32,687.44	31,221.00	0.00	
597 18 00 0314 Transfer Out to 314 Lasher	0.00	0.00	0.00	1,393.90	5,000.00	0.00	
597 Interfund Transfers	10,590.54	0.00	0.00	34,081.34	36,221.00	0.00	
508 31 00 0300 Cap. Imp.-Ending Cash	0.00	0.00	0.00	0.00	237,553.05	257,553.05	
508 31 01 0300 Cap. Imp.-Waterfront Imp Res	0.00	0.00	0.00	0.00	11,256.65	11,256.65	
999 Ending Balance	0.00	0.00	0.00	0.00	248,809.70	268,809.70	
<b>TOTAL EXPENDITURES:</b>	<b>10,590.54</b>	<b>0.00</b>	<b>0.00</b>	<b>34,081.34</b>	<b>285,030.70</b>	<b>268,809.70</b>	
<b>FUND GAIN/LOSS:</b>	<b>151,803.99</b>	<b>210,190.20</b>	<b>265,030.70</b>	<b>270,804.03</b>	<b>0.00</b>	<b>0.00</b>	

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.

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 309 Russell Ave

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 91 00 0309 Russell Ave Res Beg CA & Invest	-119.36	0.00	0.00	0.00	0.00	0.00	
308 Beginning Balances	-119.36	0.00	0.00	0.00	0.00	0.00	
333 20 20 0001 Russell STP Grant	67,114.77	0.00	0.00	0.00	0.00	0.00	
334 03 80 0309 Russel Ave-TIB Grant	0.00	24,820.09	0.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	67,114.77	24,820.09	0.00	0.00	0.00	0.00	
<b>TOTAL REVENUES:</b>	<b>66,995.41</b>	<b>24,820.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
597 18 00 0309 Russel Ave Transfers-Out - Streets	66,995.41	24,820.09	0.00	0.00	0.00	0.00	
597 Interfund Transfers	66,995.41	24,820.09	0.00	0.00	0.00	0.00	
<b>TOTAL EXPENDITURES:</b>	<b>66,995.41</b>	<b>24,820.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

The Russell Avenue Project is for tracking the revenues and expenses related to the Russell Avenue project. The project was closed out in 2021 and is no longer active in 2025.

# 5 YEAR BUDGET COMPARISON

## 311 First Street

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 91 00 0311 First St-Res Beg Cash	-40,966.57	0.00	0.00	0.00	0.00	0.00	
308 Beginning Balances	-40,966.57	0.00	0.00	0.00	0.00	0.00	
333 20 20 0002 First St.-TA Grant	64,811.70	0.00	0.00	0.00	776,000.00	0.00	
334 03 80 0311 Fist St-TIB Grant	0.00	0.00	0.00	0.00	242,000.00	0.00	
330 Intergovernmental Revenues	64,811.70	0.00	0.00	0.00	1,018,000.00	0.00	
397 00 00 0311 First St-Transfer In From Streets	0.00	28,951.71	0.00	0.00	0.00	0.00	
397 00 00 1311 First St-Transfer In From CIP	10,590.54	0.00	0.00	32,687.44	31,221.00	0.00	
397 Interfund Transfers	10,590.54	28,951.71	0.00	32,687.44	31,221.00	0.00	
<b>TOTAL REVENUES:</b>	<b>34,435.67</b>	<b>28,951.71</b>	<b>0.00</b>	<b>32,687.44</b>	<b>1,049,221.00</b>	<b>0.00</b>	
595 10 41 0001 First St-Construction	0.00	0.00	0.00	106,020.31	854,853.00	0.00	
595 10 41 0311 First St-Engineering Svc	34,435.67	28,951.71	0.00	57,848.52	194,368.00	0.00	
594 Capital Expenditures	34,435.67	28,951.71	0.00	163,868.83	1,049,221.00	0.00	
<b>TOTAL EXPENDITURES:</b>	<b>34,435.67</b>	<b>28,951.71</b>	<b>0.00</b>	<b>163,868.83</b>	<b>1,049,221.00</b>	<b>0.00</b>	
<b>FUND GAIN/LOSS:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-131,181.39</b>	<b>0.00</b>	<b>0.00</b>	

The First Street Fund is for tracking the revenues and expenses related to the First Street Overlook Project.

Design began in 2020 and construction was delayed due to right of way issues identified at 90% design. The issue was resolved and the project is currently under construction. It is expected to be complete and closed out in 2024.

# 5 YEAR BUDGET COMPARISON

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## 312 Columbia Ave

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 91 00 0312 Columbia Ave Beginning Balance	0.00	0.00	-63,287.48	-19,620.00	-19,620.00	0.00	
308 Beginning Balances	0.00	0.00	-63,287.48	-19,620.00	-19,620.00	0.00	
334 03 10 0312 Columbia Ave-DOE IPG	0.00	54,382.75	125,994.35	19,620.00	19,620.00	0.00	
330 Intergovernmental Revenues	0.00	54,382.75	125,994.35	19,620.00	19,620.00	0.00	
<b>TOTAL REVENUES:</b>	0.00	54,382.75	62,706.87	0.00	0.00	0.00	
594 54 41 0312 Columbia Ave-Consultant Services	0.00	117,670.23	82,326.87	0.00	0.00	0.00	
594 Capital Expenditures	0.00	117,670.23	82,326.87	0.00	0.00	0.00	
<b>TOTAL EXPENDITURES:</b>	0.00	117,670.23	82,326.87	0.00	0.00	0.00	
<b>FUND GAIN/LOSS:</b>	0.00	-63,287.48	-19,620.00	0.00	0.00	0.00	

The Columbia Avenue Fund is for tracking the revenues and expenses related to the Columbia Avenue Realignment Project. The city received a 100% grant for \$200k in 2022 to analyze the feasibility and determine costs for the project. The project is on hold pending additional funding.

The estimated cost to complete design not included in the 2024 budget is \$400k.

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### 313 Park Plaza Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 91 00 0313 Park Plaza-Estimated Beginning Balance	0.00	0.00	0.00	-82,612.07	0.00	0.00	
308 Beginning Balances	0.00	0.00	0.00	-82,612.07	0.00	0.00	
334 04 20 0313 Park Plaza - DOC Grant	0.00	0.00	0.00	0.00	50,000.00	0.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	50,000.00	0.00	
397 76 00 0313 Park Plaza-Transfers In from TAC	0.00	0.00	3,618.21	200,813.11	332,252.00	0.00	
397 Interfund Transfers	0.00	0.00	3,618.21	200,813.11	332,252.00	0.00	
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,618.21</b>	<b>118,201.04</b>	<b>382,252.00</b>	<b>0.00</b>	
576 80 31 0313 Mailing & Postage	0.00	0.00	3,593.21	3,859.05	0.00	0.00	
576 Park Facilities	0.00	0.00	3,593.21	3,859.05	0.00	0.00	
594 54 41 0313 Park Plaza-Design Consultant	0.00	0.00	82,612.07	114,341.99	382,252.00	0.00	
594 54 49 0000 Park Plaza-Permitting	0.00	0.00	25.00	0.00	0.00	0.00	
594 Capital Expenditures	0.00	0.00	82,637.07	114,341.99	382,252.00	0.00	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>86,230.28</b>	<b>118,201.04</b>	<b>382,252.00</b>	<b>0.00</b>	
<b>FUND GAIN/LOSS:</b>	<b>0.00</b>	<b>0.00</b>	<b>-82,612.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

The Park Plaza Fund is for tracking the revenues and expenses associated with the Park Plaza project. There is a \$147k grant for completion of construction ready designs which expires in June 2025. The project is currently on hold.

# 5 YEAR BUDGET COMPARISON

## 314 Lasher Street Improv. Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
334 03 60 0314 Lasher-WSDOT Grant	0.00	0.00	0.00	0.00	350,000.00	450,000.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	350,000.00	450,000.00	
397 03 00 0314 Lasher-Transfer in from CIP	0.00	0.00	0.00	1,393.90	5,000.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	1,393.90	5,000.00	0.00	
<b>TOTAL REVENUES:</b>	0.00	0.00	0.00	1,393.90	355,000.00	450,000.00	
594 54 41 0314 Lasher-Consultant Engineer	0.00	0.00	0.00	1,393.90	355,000.00	50,000.00	
594 54 41 1314 Lasher-Construction	0.00	0.00	0.00	0.00	0.00	400,000.00	
594 Capital Expenditures	0.00	0.00	0.00	1,393.90	355,000.00	450,000.00	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	1,393.90	355,000.00	450,000.00	
<b>FUND GAIN/LOSS:</b>	0.00	0.00	0.00	0.00	0.00	0.00	

The Lasher Street Improvement Fund is for revenues and expenses related to the Lasher corridor project. The city received a grant from the state to complete a portion of the project (phase 1). Phase 1 is focused on adding a sidewalk to the north-east side of upper Lasher and other infrastructure improvements as funds allow. The costs for 2025 are an estimate based on available funds and are not from the engineers estimate. The design and cost estimates are currently in process and the 2025 budget appropriation will change based on the actual project estimate and timeline.

The second phase of the project will be to widen the lower section of Lasher and add sidewalks to both sides of the street. Staff is in the process of applying for additional funds for phase 2 of the project. The projected cost not included in the 2025 budget is an additional \$1.7M.



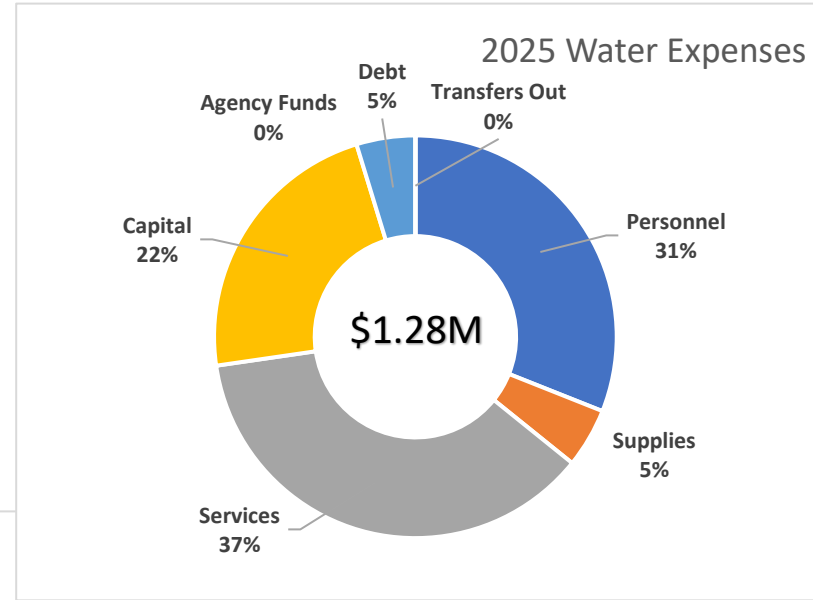
# Water/Sewer Fund

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.

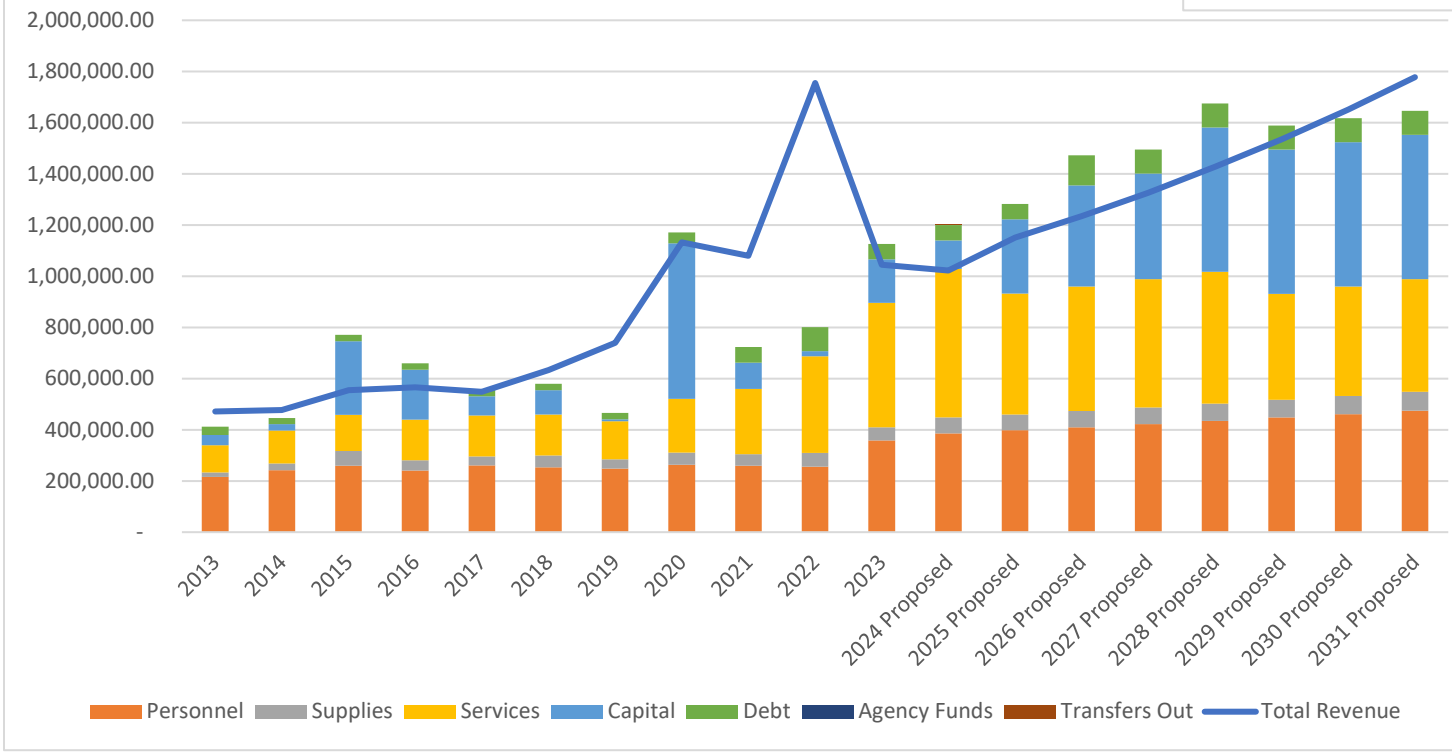
## Water Department

An annual water rate increase of 7% beginning in 2024 was adopted by council to ensure adequate funds for capital projects and debt repayment. The rate may drop to a 5.5% annual rate increase if a Transportation Benefit District sales tax measure is approved by voters.

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



Water Revenue and Expenses



### Water capital costs include:

- Water Treatment Plant:
  - Painting \$150k
  - Generator pad & carport \$3,500
  - Fence repair \$500
  - Filter media \$20k
  - Transfer switch \$15.2k
- Corrosion control at Well \$50k
- Labong Creek access gravel \$12.5k
- Influent flow meters \$12k
- Chlorine analyzer \$10k
- New tapping machine \$5k

## 5 YEAR BUDGET COMPARISON

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### 400 Water/Sewer Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 51 00 0400 WS Unreserved Begin CA & Invest	215,714.63	647,754.95	1,151,883.96	1,050,601.86	1,050,601.86	272,548.92	
400 Water/Sewer	215,714.63	647,754.95	1,151,883.96	1,050,601.86	1,050,601.86	272,548.92	
308 51 01 0400 WS Res Begin C&I System Dev Water	368,088.95	539,594.95	631,301.09	607,546.75	607,546.75	394,220.75	
401 Water	368,088.95	539,594.95	631,301.09	607,546.75	607,546.75	394,220.75	
308 51 02 0400 WS Res Begin C&I System Dev Sewer	303,770.27	481,088.84	175,778.18	247,035.18	247,035.18	153,567.18	
402 Sewer	303,770.27	481,088.84	175,778.18	247,035.18	247,035.18	153,567.18	
308 Beginning Balances	887,573.85	1,668,438.74	1,958,963.23	1,905,183.79	1,905,183.79	820,336.85	
322 10 00 0002 WA-Public Works Permit Review	0.00	0.00	998.00	654.00	0.00	0.00	
343 Water	0.00	0.00	998.00	654.00			
322 10 00 0003 WW-Public Works Permit Review	0.00	0.00	67.00	354.00	0.00	0.00	
344 Sewer	0.00	0.00	67.00	354.00			
320 Licenses & Permits	0.00	0.00	1,065.00	1,008.00	0.00	0.00	
334 04 20 0400 Dept. Of Commerce-Energy Grant	94,923.00	196,823.15	0.00	0.00	0.00	0.00	
343 Water	94,923.00	196,823.15	0.00	0.00			
334 03 10 0000 DOE Forgivable Principal	0.00	562,947.38	0.00	0.00	0.00	0.00	
345	0.00	562,947.38	0.00	0.00			
330 Intergovernmental Revenues	94,923.00	759,770.53	0.00	0.00	0.00	0.00	
343 40 00 0000 Water Sales	765,917.94	855,468.69	858,847.61	654,505.78	956,261.25	1,085,337.54	Estimate from rate study
343 40 18 0000 Turn on Fees	366.39	408.40	477.20	298.00	1,500.00	1,500.00	
343 40 19 0000 Disconnect/Nonpayment Fee	204.14	1,414.33	148.96	400.00	1,000.00	1,000.00	
343 40 20 0000 Water Construction Hookup	335.30	0.00	0.00	0.00	0.00	0.00	
343 40 21 0000 Hydrant Rental - External	482.73	2,581.05	753.64	800.00	600.00	600.00	
343 40 99 0000 Hydrant Rental-Internal (fire)	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
343 41 00 0000 Installation Water	17,968.98	13,193.44	5,704.28	15,654.34	10,000.00	10,000.00	
343 Water	793,275.48	877,065.91	869,931.69	675,658.12	973,361.25	1,102,437.54	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 400 Water/Sewer Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
343 50 00 0000 Sewer Service Income	1,004,473.97	1,198,406.06	1,351,569.51	1,101,309.71	1,520,309.34	1,785,282.00	Estimate from rate study
343 50 01 0000 BOD Surcharge	43,260.27	33,517.22	35,980.65	33,368.38	0.00	0.00	
343 50 02 0000 Downspout-Sump Pump Discharge	5,860.33	5,570.00	5,330.00	2,840.00	0.00	0.00	
343 51 00 0000 Installation Sewer	75.00	0.00	0.00	0.00	300.00	300.00	
343 51 00 0001 Sewer Service-Other	0.00	0.00	0.00	606.98	0.00	0.00	
344 Sewer	1,053,669.57	1,237,493.28	1,392,880.16	1,138,125.07	1,520,609.34	1,785,582.00	
340 Charges For Goods & Services	1,846,945.05	2,114,559.19	2,262,811.85	1,813,783.19	2,493,970.59	2,888,019.54	
359 50 00 0000 FOG Violation Fees	0.00	0.00	0.00	450.00	0.00	0.00	
350 Fines & Penalties	0.00	0.00	0.00	450.00	0.00	0.00	
367 40 00 0000 Water Capital Contributions	192,278.00	106,744.78	143,773.00	31,902.29	46,674.00	46,674.00	
369 10 01 0000 Water-Sale of Scrap/Junk	0.00	0.00	6,058.25	0.00	0.00	0.00	
343 Water	192,278.00	106,744.78	149,831.25	31,902.29	46,674.00	46,674.00	
367 50 00 0000 Sewer Capital Contributions	127,327.20	116,497.32	71,257.00	46,243.00	56,532.00	56,532.00	
369 10 02 0000 Sewer Miscellaneous Income	0.00	75.00	1,563.00	113.00	0.00	0.00	
344 Sewer	127,327.20	116,572.32	72,820.00	46,356.00	56,532.00	56,532.00	
361 11 00 0400 Interest on Investments - W/S	-790.77	22,216.76	41,313.33	3,651.40	4,000.00	4,000.00	
369 91 00 0400 Other Miscellaneous/NSF Fee Recovery	281.61	0.00	4,320.00	960.00	0.00	0.00	
400 Water/Sewer	-509.16	22,216.76	45,633.33	4,611.40	4,000.00	4,000.00	
360 Interest & Other Earnings	319,096.04	245,533.86	268,284.58	82,869.69	107,206.00	107,206.00	
<b>TOTAL REVENUES:</b>	<b>3,148,537.94</b>	<b>4,788,302.32</b>	<b>4,491,124.66</b>	<b>3,803,294.67</b>	<b>4,506,360.38</b>	<b>3,815,562.39</b>	

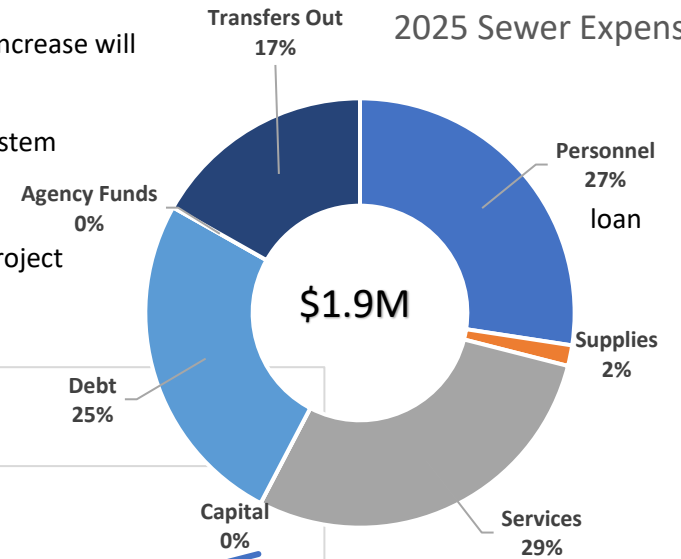
# Water/Sewer Fund

## Sewer Department

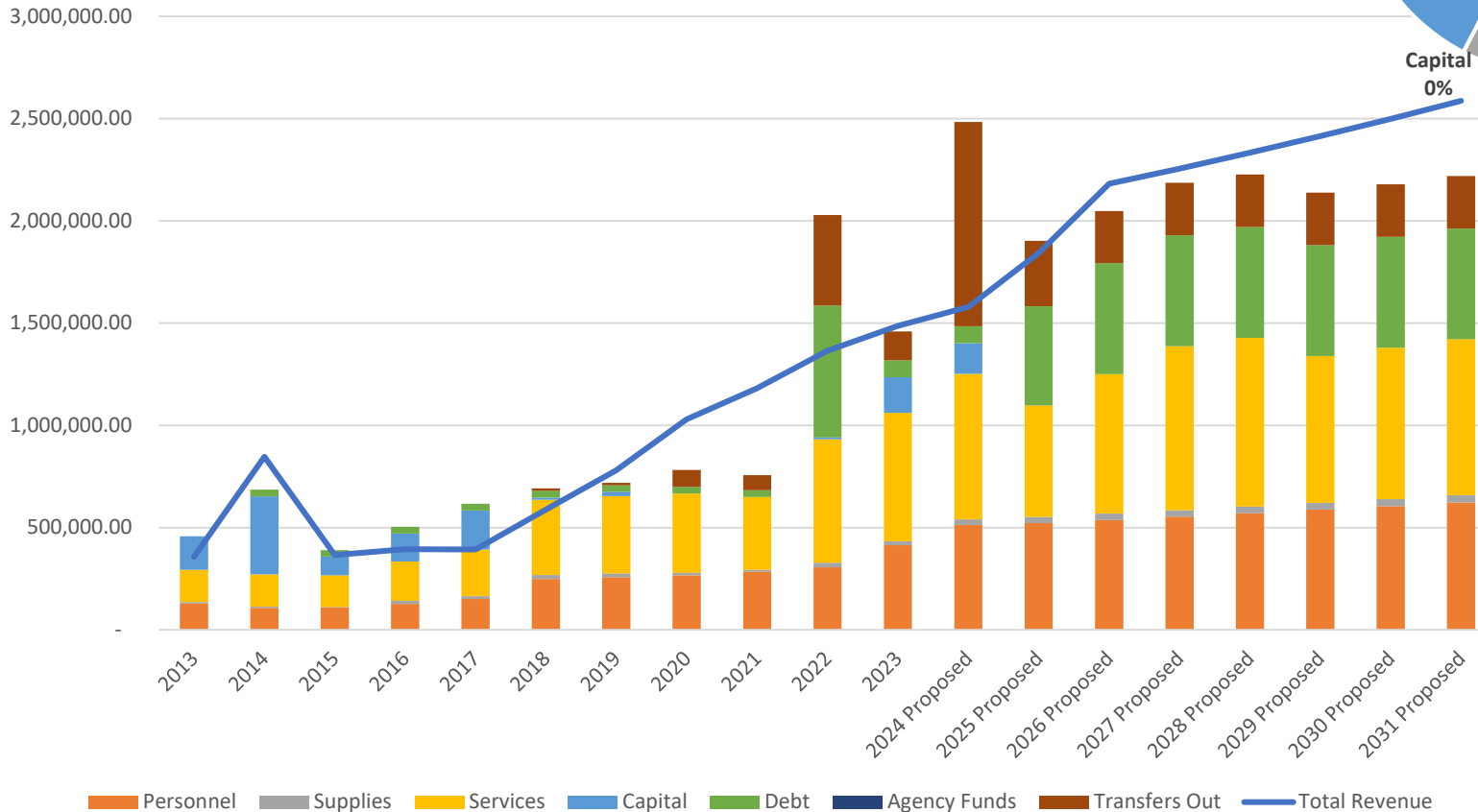
The sewer rates are proposed to increase 10% for 2025 as adopted by council in May of 2024. This rate increase will allow the city to meet the needs of the department and debt repayment for 2025.

Sewer debt is currently for: Outfall (ends 2033); Wastewater Upgrades Design (ends 2041); Collection System Upgrades Construction (ends 2064); and Wastewater Treatment Plant Upgrades Construction (ends 2054). The debt for 2024 and beyond is estimated and includes repayment on the Public Works Board for the Cascade Avenue Utility Upgrades, which will be split between Water and Wastewater once the project design and cost estimates are completed.

2025 Sewer Expenses



Sewer Revenue and Expense



Sewer Capital Costs are tracked in the Wastewater System Upgrades Fund (410). City paid expenses are done through an interfund transfer from the Water/Sewer Fund and include:

\$274k for WWTP Upgrade Construction Completion

\$143k for Collection System Upgrade Closeout

\$11.5k for Digester stairs at the WWTP

## Water/Sewer Fund

The total amount of costs from the 2025 proposed budget for the combined Water/Sewer Fund adds up to over \$2M. The impact of these cuts brings us back to deferred maintenance and staff not having the tools necessary to adequately perform their job. The lack of planning for future projects delays funding applications and construction. This is not in alignment with the priorities outlined in the Strategic Plan.

<b>Water:</b>		<b>Wastewater:</b>	
Grayling LTWS	62,000	Digester stairs	11,500
Frank Johns PRV/S waterline/N waterline Scoping/Estimate Develop	20,000	Lighting repairs	6,500
NE Major scoping/Estimate	5,000	Clarifier squeegees	30,000
School St Waterline Design	120,000	Clarifier launders	100,000
Church Reservoir Transmission Line	129,000	Electric winches	4,500
Rock Creek Intake Rehab	1,000,000	Paint digester	15,000
Two Facility Maintenance Workers (split 5 ways) Water portion	35,000	Clarifier drive shaft rebuild	70,000
Rock Creek Intake Pump	8,500	Wastewater line extension	150,000
Rail to Rock Creek Intake	3,500	Twister fairgrounds	13,000
Base Reservoir Fence Repair	500	Twister rock creek	45,000
Leak Survey	5,000	Two Facility Maintenance Workers (split 5 ways) WW portion	35,000
Shoring (split between Water & WW)	5,000	1017-WW Cascade interceptor phase 2 scoping/estimate	10,000
Valve Exerciser	3,800	1022-WW Main D Ph2 Frank Johns scoping/estimate	5,000
RTU for Rock Creek Intake	6,600	1033-WW Ryan Allen sewer extension scoping/estimate	5,000
Reduced Water Planning Costs	20,000	Downtown Instapipe Inspection and Repairs	100,000
Removed Gate (Water)	800	Reduced Solids Hauling Projected Costs	30,000
<b>Grand Total</b>	<b>1,424,700</b>	Removed Industrial Sampling Costs	7,426
		Shoring (split between Water & WW)	5,000
		<b>Grand Total</b>	<b>642,926</b>

## 5 YEAR BUDGET COMPARISON

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### 400 Water/Sewer Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
534 10 10 0000	WA-Administrative Salary	1,628.61	18,563.45	52,043.36	41,632.52	54,531.29	56,167.23
534 10 20 0000	WA-Administrative Benefits	329.73	8,503.96	28,052.04	20,038.93	21,812.52	22,466.89
534 10 41 0001	General Admin Fee	69,835.54	88,609.21	85,108.14	0.00	102,429.05	104,964.64
534 10 41 0022	WA-Audit Fee	5,560.75	0.00	5,274.72	0.00	6,365.40	6,556.36
534 10 42 0000	WA-Op. Permit(DOH)/Other Fees	8,405.28	7,259.40	6,878.55	6,099.40	5,463.64	5,627.54
534 10 49 0001	WA-Dues & Membership/Filing Fees	143.39	1,223.87	957.57	433.72	2,121.80	2,185.45
534 20 41 0000	WA-Admin Planning Water - Consulting	633.80	78,164.45	96,828.96	40,640.08	139,310.00	10,000.00
534 40 43 0000	WA-Travel	0.00	1,524.81	2,279.64	2,491.39	3,151.80	3,246.35
534 40 49 0001	WA-Training	1,925.09	4,962.44	10,695.90	2,126.00	10,000.00	10,300.00
534 50 35 0000	WA-Small Tools/Minor Equipment	0.00	2,264.12	8,369.12	3,062.46	10,000.00	7,300.00 Sample taps - \$3k
534 50 48 0000	WA-Repair-Contracted Labor	7,254.86	20,811.67	34,817.11	17,954.73	31,518.00	39,768.00 Reservoir cleaning - \$8kNorth bay level control - \$1000Effluent pump rebuild - \$800Meter inspections - \$900PRV Inspections-\$13k
534 70 10 0000	WA-Customer Services Salary	41,592.03	44,668.22	61,527.64	39,347.17	55,641.01	57,310.24
534 70 20 0000	WA-Customer Services Benefits	11,134.01	11,431.93	12,815.46	2,966.51	17,884.61	18,421.15
534 70 31 0000	WA-Office Supplies And Postage	1,486.33	1,679.11	1,870.73	2,170.11	4,296.65	4,425.54
534 70 41 0000	WA-Computer Services/Repair	7,778.05	8,378.64	32,525.95	18,767.53	30,394.00	31,305.82
534 70 41 0001	WA-EBPP Fees	3,310.94	3,204.25	4,087.65	3,579.52	3,182.70	4,278.18
534 80 31 0000	WA-Operating Supplies	32,172.85	35,242.45	30,301.21	32,037.33	37,131.50	38,245.45
534 80 41 0000	WA-Testing	5,647.00	6,196.50	4,587.50	4,227.50	5,304.50	5,463.64
534 80 41 0001	WA-Services	0.00	5,236.76	23,586.80	16,811.83	17,824.00	18,358.72
534 80 42 0000	WA-Telephone	1,553.88	1,688.45	3,032.03	2,866.70	3,121.80	4,415.45
534 80 45 0001	WA-Telemetry/Meter Services	3,851.20	4,851.08	5,566.21	5,651.41	6,000.00	6,180.00
534 80 45 0099	WA-Eq Svc Internal - Water	39,420.42	45,775.85	63,464.35	53,786.88	68,227.70	70,274.53
534 80 46 0000	WA-Insurance	14,075.79	23,641.30	34,298.63	47,058.05	47,668.90	49,098.97
534 80 47 0000	WA-Electricity	26,275.69	27,698.04	26,762.06	19,877.54	28,000.00	28,840.00
534 81 41 0000	WA-Prof Services - General	17,177.09	3,889.25	101.00	25,723.31	20,000.00	20,600.00
534 84 10 0000	WA-Operations Plant Salary	68,990.63	60,469.70	69,293.90	46,100.37	84,876.12	87,422.40
534 84 20 0000	WA-Operations Plant Benefits	31,956.06	22,727.12	27,864.70	23,364.29	42,438.06	43,711.20
534 84 31 0000	WA-Chemicals Plant	11,089.30	13,682.21	11,654.29	7,916.64	10,927.27	11,255.09
534 85 10 0000	WA-Operations T & D Salary	70,390.13	65,233.03	75,895.53	48,786.78	72,750.96	74,933.49
534 85 20 0000	WA-Operations T & D Benefits	33,595.41	24,386.12	30,436.75	22,804.92	36,375.48	37,466.74
534 90 44 0000	WA-Taxes	42,149.85	45,223.57	45,700.70	29,936.57	50,452.44	51,966.02
<b>534</b>	<b>Water Utilities</b>	<b>559,363.71</b>	<b>687,190.96</b>	<b>896,678.20</b>	<b>588,260.19</b>	<b>1,029,201.20</b>	<b>932,555.09</b>
535 10 10 0000	WW-Administrative Salary	17,143.31	47,642.27	86,682.33	56,966.94	80,600.38	83,018.40
535 10 20 0000	WW-Administrative Benefits	3,409.27	17,942.60	37,763.18	23,183.15	33,937.68	34,955.81
535 10 41 0001	WW-General Admin Fee	80,802.33	113,328.29	97,605.34	0.00	115,171.42	118,096.27
535 10 41 0022	WW-Audit Fee	5,560.75	0.00	16,163.22	7,511.40	8,487.20	8,741.82
535 10 42 0000	WW-Permit Fees/DOE	3,370.52	3,481.14	4,933.81	4,874.35	2,652.25	2,731.82
535 10 44 0000	WW-Advertising	918.34	0.00	0.00	0.00	0.00	0.00

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### 400 Water/Sewer Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
535 10 49 0001 WW-Dues & Membership/filing Fees	972.57	885.10	1,728.72	364.66	1,060.90	1,092.73	
535 20 41 0000 WW-Admin Planning Sewer - Consulting	3,354.40	13,936.94	92,178.86	18,268.83	80,000.00	10,000.00	
535 40 43 0000 WW-Travel	0.00	74.57	0.00	1,754.93	2,000.00	2,060.00	
535 40 49 0001 WW-Training	976.63	1,810.37	6,504.27	2,322.00	8,000.00	8,240.00	
535 51 31 0000 WW-Maintenance Supplies	5,698.95	2,751.85	6,331.81	2,079.59	10,609.00	4,027.27	
535 51 48 0000 WW-Repair (Contract Serv) T&D	12,828.96	142,737.30	43,131.63	19,200.94	80,000.00	0.00	
535 51 48 0001 WW-Solids Hauling & Disposal	98,393.11	113,334.68	87,406.19	66,541.48	127,308.00	97,308.00	
535 64 41 0000 WW-Plant Services	0.00	3,593.13	0.00	0.00	0.00	0.00	
535 70 10 0000 WW-Customer Service Salary	41,592.03	44,668.22	61,527.64	39,347.17	55,641.01	57,310.24	
535 70 20 0000 WW-Customer Service Benefits	11,137.83	11,431.93	12,815.46	2,966.51	17,884.61	18,421.15	
535 70 31 0000 WW-Office Supplies & Postage	1,567.48	2,074.17	2,219.92	2,570.77	4,300.00	4,429.00	
535 70 41 0000 WW-Computer Services/Repair	6,822.69	5,770.93	23,788.63	14,924.46	20,454.50	22,268.14	
535 70 41 0001 WW-EBPP Fees Sewer	3,310.88	3,204.20	4,085.62	3,579.63	3,182.70	4,278.18	
535 80 31 0000 WW-Operating Supplies	2,289.15	17,835.80	9,661.59	7,845.56	10,609.00	21,109.00	New lab supplies
535 80 41 0000 Sewer Operations Testing	15,102.50	17,468.00	18,152.00	11,760.00	22,278.90	22,947.27	
535 80 41 0001 Sewer Operations-Services	0.00	5,236.76	20,298.53	22,627.64	11,724.00	11,724.00	
535 80 42 0000 Sewer Telephone	4,519.45	4,623.48	5,194.98	3,670.39	4,880.14	5,026.54	
535 80 45 0099 WW-Eq Svc Internal - Sewer	39,864.51	58,970.35	70,473.72	62,885.33	77,740.50	80,072.72	
535 80 46 0000 Sewer Insurance	7,542.33	20,605.75	28,102.42	39,389.62	39,621.51	40,810.16	
535 81 10 0000 WW-Operations Coll. Salary	28,466.14	33,471.21	39,739.04	33,298.50	43,593.72	44,901.53	
535 81 20 0000 WW-Operations Coll. Benefits	13,470.87	12,278.46	16,911.82	15,490.31	16,131.86	16,615.82	
535 81 47 0000 WW-Coll Electricity	3,128.73	14,753.52	4,050.87	3,317.95	5,304.50	5,463.64	
535 81 47 0001 WW-Coll. Water	403.20	423.36	370.40	229.64	477.41	491.73	
535 84 10 0000 WW-Operations Plant Salary	107,063.09	99,833.26	112,490.57	97,082.19	169,126.00	174,199.78	
535 84 20 0000 WW-Operations Plant Benefits	61,194.15	37,741.47	46,237.72	42,402.18	89,614.12	92,302.54	
535 84 32 0000 WW-Plant Gas & Oil	0.00	536.75	0.00	0.00	0.00	0.00	
535 84 47 0000 WW-Electricity	19,300.74	23,098.75	35,974.35	14,491.33	27,583.40	28,410.90	
535 84 47 0001 WW-Plant Water	19,140.97	23,800.80	34,523.86	23,526.07	32,278.90	32,278.90	
535 85 10 0000 WW Sampling Salary	659.77	113.84	126.61	0.00	4,120.00	0.00	
535 85 20 0000 WW Sampling Benefits	338.06	37.63	49.53	0.00	2,575.00	0.00	
535 85 31 0000 WW Sampling Supplies	0.00	0.00	0.00	0.00	515.00	0.00	
535 85 41 0000 WW Sampling Professional Services	1,869.00	0.00	0.00	0.00	0.00	0.00	
535 85 45 0000 WW Sampling Equipment Rental	215.68	394.69	51.54	0.00	0.00	0.00	
535 90 44 0000 Sewer Taxes	27,115.11	31,364.19	34,411.32	26,044.60	42,701.23	43,982.26	
<b>535 Sewer</b>	<b>649,543.50</b>	<b>931,255.76</b>	<b>1,061,687.50</b>	<b>670,518.12</b>	<b>1,252,164.84</b>	<b>1,097,315.62</b>	
591 34 70 0000 WA-SMART Meter Lease-Principial	28,419.46	62,825.97	30,275.15	31,138.00	31,138.00	32,025.44	
591 34 78 0000 Base Res PWTF Loan Principal	23,273.40	23,273.95	23,273.40	23,273.39	23,273.39	23,273.39	
592 34 80 0000 WA-SMART Meter Lease-Interest	8,696.22	7,243.03	5,918.13	5,020.68	5,977.68	5,090.24	
592 34 83 0000 Base Reservoir PWTF Loan Interest	698.20	581.27	465.47	349.10	349.10	232.73	

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### 400 Water/Sewer Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
534 Water	61,087.28	93,924.22	59,932.15	59,781.17	60,738.17	60,621.80	
591 35 72 0000 Sewer Outfall - USDA RDA Principal	24,028.96	24,694.30	25,378.07	12,765.75	26,080.01	26,802.15	
591 35 72 0001 WWTP Design-DOE Principal	0.00	572,535.92	34,086.31	17,300.30	30,678.05	30,678.05	
591 35 72 0002 WW Coll. Sys.-USDA RD Principal	0.00	0.00	0.00	0.00	0.00	20,000.00	
591 35 72 0003 WWTP Const-DOE Principal	0.00	0.00	0.00	0.00	0.00	300,000.00	
592 35 83 0000 Sewer Outfall - USDA RDA Interest	8,641.04	7,975.70	7,291.93	3,569.25	6,589.99	5,867.85	
592 35 83 0001 WWTP Design-DOE Interest	0.00	39,990.66	15,492.89	7,489.30	18,901.13	18,901.15	
592 35 83 0002 WW Coll. Sys.-USDA RD Interest	0.00	0.00	0.00	0.00	0.00	8,521.00	
592 35 83 0003 WWTP Const-DOE Interest	0.00	0.00	0.00	0.00	0.00	74,921.50	
535 Sewer	32,670.00	645,196.58	82,249.20	41,124.60	82,249.18	485,691.70	
591 Debt Service	93,757.28	739,120.80	142,181.35	100,905.77	142,987.35	546,313.50	
594 34 10 4006 Water Connections - Salary	1,319.80	2,449.52	987.76	6,654.68	5,562.00	5,728.86	
594 34 20 4006 Water Connections - Benefits	590.17	1,089.25	372.95	3,547.78	2,781.00	2,864.43	
594 34 45 0400 Eq Rental - Water Connections	432.10	785.95	490.45	3,931.33	2,121.80	2,185.45	
594 34 48 0000 Loop Rd Waterline-Cont. Labor	0.00	0.00	155,585.75	0.00	0.00	0.00	
594 34 62 4009 Water Plant Improvements-Contracted	736.43	60.79	11,941.59	0.00	100,000.00	251,700.00	WTP painting - \$150k Transfer switch at WTP - \$15.2k Filter media replacement - \$20k fence repair - \$500 Generator pad and carport at WTP - \$3500 corrosion control at well - \$50k Labong creek access gravel - \$12.5k
594 34 64 0000 WA-Fixed Assets To Capitalize	100,202.46	15,038.64	0.00	0.00	0.00	27,000.00	Chlorine analyzer - \$10k New tapping machine - \$5k Influent flowmeters - \$12k
534 Water	103,280.96	19,424.15	169,378.50	14,133.79	110,464.80	289,478.74	
594 35 41 0100 WW-Line Extensions Contracted	0.00	0.00	173,913.35	0.00	150,000.00	0.00	
594 35 61 0000 WW-Easement Purchase	0.00	3,761.96	0.00	0.00	0.00	0.00	
594 35 64 0032 WW-Equipment Purchase	0.00	4,998.48	0.00	0.00	0.00	0.00	
535 Sewer	0.00	8,760.44	173,913.35	0.00	150,000.00		
594 Capital Expenditures	103,280.96	28,184.59	343,291.85	14,133.79	260,464.80	289,478.74	
597 10 00 1415 Water Transfer Out to 415 Cascade Ave	0.00	0.00	0.00	1,067.00	1,775.00	0.00	



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### 400 Water/Sewer Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
534 Water	0.00	0.00	0.00	1,067.00	1,775.00		
597 10 00 0000 Transfer Out to 410 WW Sys. Upgrades	52,374.75	421,807.98	100,123.65	22,500.89	975,876.34	298,184.50	
597 10 00 0406 Transfer Out To 406 WW Short Lived Assets	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	
597 10 00 0415 WWater Transfer Out to 415 Cascade Ave	0.00	0.00	0.00	1,067.00	1,775.00	0.00	
597 10 00 0420 Transfer out to 420-Cascade Ave Mitigation	0.00	0.00	19,550.00	0.00	0.00	0.00	
535 Sewer	74,153.75	443,586.98	141,452.65	45,346.89	999,430.34	319,963.50	
597 Interfund Transfers	74,153.75	443,586.98	141,452.65	46,413.89	1,001,205.34	319,963.50	
508 51 00 0400 WS-Ending Cash	0.00	0.00	0.00	0.00	272,548.92	257,642.01	
400 Water/Sewer	0.00	0.00	0.00	0.00	272,548.92	257,642.01	
508 51 01 0400 WS-Water Reserve	0.00	0.00	0.00	0.00	394,220.75	162,194.75	
401 Water	0.00	0.00	0.00	0.00	394,220.75	162,194.75	
508 51 02 0400 WS-WW Reserve	0.00	0.00	0.00	0.00	153,567.18	210,099.18	
402 Sewer	0.00	0.00	0.00	0.00	153,567.18	210,099.18	
999 Ending Balance	0.00	0.00	0.00	0.00	820,336.85	629,935.94	
<b>TOTAL EXPENDITURES:</b>	<b>1,480,099.20</b>	<b>2,829,339.09</b>	<b>2,585,291.55</b>	<b>1,420,231.76</b>	<b>4,506,360.38</b>	<b>3,815,562.39</b>	
FUND GAIN/LOSS:	1,668,438.74	1,958,963.23	1,905,833.11	2,383,062.91	0.00	0.00	

# 5 YEAR BUDGET COMPARISON

## 406 Wastewater Short Lived Asset Reserve Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 31 00 0406 WWSLAR Beginning Cash	21,779.00	43,558.00	65,337.00	87,116.00	87,116.00	108,895.00	
308 Beginning Balances	21,779.00	43,558.00	65,337.00	87,116.00	87,116.00	108,895.00	
397 10 00 0406 WWSLA-Transfers In	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	
397 Interfund Transfers	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	
<b>TOTAL REVENUES:</b>	<b>43,558.00</b>	<b>65,337.00</b>	<b>87,116.00</b>	<b>108,895.00</b>	<b>108,895.00</b>	<b>130,674.00</b>	
508 31 00 0406 WWSLAR-Ending Cash	0.00	0.00	0.00	0.00	108,895.00	130,674.00	
999 Ending Balance	0.00	0.00	0.00	0.00	108,895.00	130,674.00	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,895.00</b>	<b>130,674.00</b>	
<b>FUND GAIN/LOSS:</b>	<b>43,558.00</b>	<b>65,337.00</b>	<b>87,116.00</b>	<b>108,895.00</b>	<b>0.00</b>	<b>0.00</b>	

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

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 408 Wastewater Debt Reserve Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 31 00 0408 WW Debt Reserve Beg. Balance	61,191.00	61,191.00	61,191.00	61,191.00	61,191.00	61,191.00	
308 Beginning Balances	61,191.00	61,191.00	61,191.00	61,191.00	61,191.00	61,191.00	
<b>TOTAL REVENUES:</b>	<b>61,191.00</b>	<b>61,191.00</b>	<b>61,191.00</b>	<b>61,191.00</b>	<b>61,191.00</b>	<b>61,191.00</b>	
508 31 00 0408 WW Debt Reserve-Ending Balance	0.00	0.00	0.00	0.00	61,191.00	61,191.00	
999 Ending Balance	0.00	0.00	0.00	0.00	61,191.00	61,191.00	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,191.00</b>	<b>61,191.00</b>	
<b>FUND GAIN/LOSS:</b>	<b>61,191.00</b>	<b>61,191.00</b>	<b>61,191.00</b>	<b>61,191.00</b>	<b>0.00</b>	<b>0.00</b>	

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

## 5 YEAR BUDGET COMPARISON

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### 410 Wastewater System Upgrades

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 51 00 0410 WW Sys Upgrades Beg Cash & Invest.	-57,601.53	-194,712.15	-1,179,179.71	-759,760.33	-759,760.33	0.00	
308 Beginning Balances	-57,601.53	-194,712.15	-1,179,179.71	-759,760.33	-759,760.33	0.00	
331 11 00 0000 EDA Grant-WW Coll. Sys. Upgrades	0.00	1,783,025.47	294,199.50	0.00	1,977,175.02	130,000.00	Project complete in 2025
331 66 00 0000 EPA Grant-WWTP Construction	0.00	0.00	1,949,729.91	550,270.09	550,270.09	0.00	
334 04 20 0410 CERB Feasibility Study-Alt. Analysis	5,400.00	0.00	0.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	5,400.00	1,783,025.47	2,243,929.41	550,270.09	2,527,445.11	130,000.00	
391 20 00 0000 USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades	0.00	160,741.55	92,938.38	443,870.94	619,320.07	0.00	
391 90 00 0410 DOE Construction Loan	228,427.10	2,741,847.63	5,709,913.85	1,346,936.61	1,849,608.52	0.00	
390 Other Financing Sources	228,427.10	2,902,589.18	5,802,852.23	1,790,807.55	2,468,928.59	0.00	
397 05 00 0030 Transfer In from ARPA Fund	0.00	0.00	0.00	173,211.75	298,313.00	0.00	
397 05 00 0410 Transfer In from Water/Sewer Fund	52,374.75	421,807.98	100,123.65	22,500.89	975,876.34	298,184.50	
397 Interfund Transfers	52,374.75	421,807.98	100,123.65	195,712.64	1,274,189.34	298,184.50	
<b>TOTAL REVENUES:</b>	<b>228,600.32</b>	<b>4,912,710.48</b>	<b>6,967,725.58</b>	<b>1,777,029.95</b>	<b>5,510,802.71</b>	<b>428,184.50</b>	

The Wastewater System Upgrades Fund is for the planning, design and construction of upgrades to the water system as identified in the water system plan and required as part of the recently lifted 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. The 2025 budget is a rough estimate of costs anticipated to complete the project in 2025 and may change based on the progress of work in 2024.

## 5 YEAR BUDGET COMPARISON

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### 410 Wastewater System Upgrades

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
592 35 83 0410 USDA-Interim Interest & Issuance Costs	0.00	905.02	2,864.80	23,814.84	12,000.00	0.00	
591 Debt Service	0.00	905.02	2,864.80	23,814.84	12,000.00	0.00	
594 35 31 4113 WWTP-Equipment	0.00	244,302.53	615,559.67	0.00	0.00	144,184.50	Project complete in 2025
594 35 31 4114 WWTP-Lab Equipment	0.00	45,867.21	3,494.28	16,924.84	7,000.00	0.00	
594 35 41 4103 DOE Design-Consultant Svs	176,225.57	0.00	0.00	0.00	0.00	0.00	
594 35 41 4104 Coll. Sys. Upgrades Consultant Svs	107,622.15	287,271.77	123,388.74	155,312.23	249,600.85	0.00	
594 35 41 4105 Coll. Sys. Upgrades Construction Svs	53,358.00	2,058,241.04	104,485.68	2,063,311.45	2,709,786.97	142,500.00	Retainage
594 35 41 4106 Collection Sys. Upgrades-PUD	8,903.67	326.37	37,748.75	-5,672.32	40,000.00	0.00	
594 35 41 4110 WWTP-Consultant Services	36,115.38	455,588.72	593,250.70	208,819.74	586,764.17	30,000.00	Project pushed to 2025
594 35 41 4111 WWTP-Construction Services	0.00	2,549,633.08	6,173,295.18	1,303,708.94	1,712,918.74	100,000.00	Project pushed to 2025
594 35 41 4112 WWTP Upgrades-PUD	39,637.70	3,663.58	0.00	0.00	0.00	0.00	
594 35 41 4114 WWTP-Deferred Maintenance	0.00	54,932.65	44,144.90	11,411.57	192,731.98	11,500.00	Digester Stairs
594 35 41 4115 Main D Extension-Construction Services	0.00	381,217.22	18,533.20	0.00	0.00	0.00	
594 35 49 0000 WW Upgrades-Permitting	1,450.00	9,941.00	10,720.01	1,143.95	0.00	0.00	
594 Capital Expenditures	423,312.47	6,090,985.17	7,724,621.11	3,754,960.40	5,498,802.71	428,184.50	
<b>TOTAL EXPENDITURES:</b>	<b>423,312.47</b>	<b>6,091,890.19</b>	<b>7,727,485.91</b>	<b>3,778,775.24</b>	<b>5,510,802.71</b>	<b>428,184.50</b>	
FUND GAIN/LOSS:	-194,712.15	-1,179,179.71	-759,760.33	-2,001,745.29	0.00	0.00	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 415 Cascade Avenue Utility Improvements

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
334 06 90 0415 Cascade Improv-PWB Grant Proceeds	0.00	0.00	0.00	0.00	0.00	335,700.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	335,700.00	
391 90 00 0415 Cascade Improv-PWB Loan Proceeds	0.00	0.00	0.00	26,513.00	164,683.00	1,737,617.00	
390 Other Financing Sources	0.00	0.00	0.00	26,513.00	164,683.00	1,737,617.00	
397 10 00 0415 Cascade Improv - Transfer from WS Fund	0.00	0.00	0.00	1,067.00	1,775.00	0.00	
397 10 00 1415 Cascade Improv - Water Transfer from WS Fund	0.00	0.00	0.00	1,067.00	1,775.00	0.00	
397 Interfund Transfers	0.00	0.00	0.00	2,134.00	3,550.00	0.00	
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,647.00</b>	<b>168,233.00</b>	<b>2,073,317.00</b>	
594 35 41 4151 Cascade Ave. Utility Improv.-Consultant Services	0.00	0.00	0.00	28,647.00	168,233.00	0.00	
594 35 41 4152 Cascade Ave Improv.-Construction Services	0.00	0.00	0.00	0.00	0.00	2,073,317.00	
594 Capital Expenditures	0.00	0.00	0.00	28,647.00	168,233.00	2,073,317.00	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,647.00</b>	<b>168,233.00</b>	<b>2,073,317.00</b>	
<b>FUND GAIN/LOSS:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

The Cascade Avenue Utility Improvements Fund is for tracking revenues and expenses related to the project. Design is expected to be complete in 2024 with construction in 2025. The project scope includes upsizing an undersized sewer line and replacing an aging waterline. This is being funded through a low-interest loan with partial grant through the Public Works Board. The anticipated debt schedule is included in the long-term water-sewer fund financial projections.

## 5 YEAR BUDGET COMPARISON

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### 420 Cascade Avenue Mitigation Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 51 00 0420 Cascade Ave Mitigation-Beginning Balance	0.00	0.00	0.00	19,550.00	19,550.00	19,550.00	
308 Beginning Balances	0.00	0.00	0.00	19,550.00	19,550.00	19,550.00	
397 10 00 0420 Transfer In from Water/Sewer Fund	0.00	0.00	19,550.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	19,550.00	0.00	0.00	0.00	
<b>TOTAL REVENUES:</b>	0.00	0.00	19,550.00	19,550.00	19,550.00	19,550.00	
508 51 00 0420 Cascade Ave Mitigation-Enging Balance	0.00	0.00	0.00	0.00	19,550.00	19,550.00	
999 Ending Balance	0.00	0.00	0.00	0.00	19,550.00	19,550.00	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	0.00	19,550.00	19,550.00	
<b>FUND GAIN/LOSS:</b>	0.00	0.00	19,550.00	19,550.00	0.00	0.00	

The Cascade Avenue Mitigation Fund is in lieu of a bond for mitigation required as a condition of the critical areas permit to for the Cascade Avenue Lift Station project. The construction of the lift station is expected to be complete in 2024. Once the mitigation conditions outlined in the permit are met, this fund may be closed.

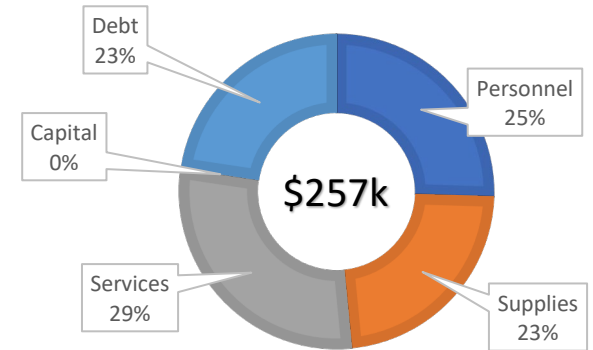
# Equipment Service Fund

The Equipment Service Fund is used to account for labor charges and equipment usage by other funds, and to save funds for eventual equipment replacements.

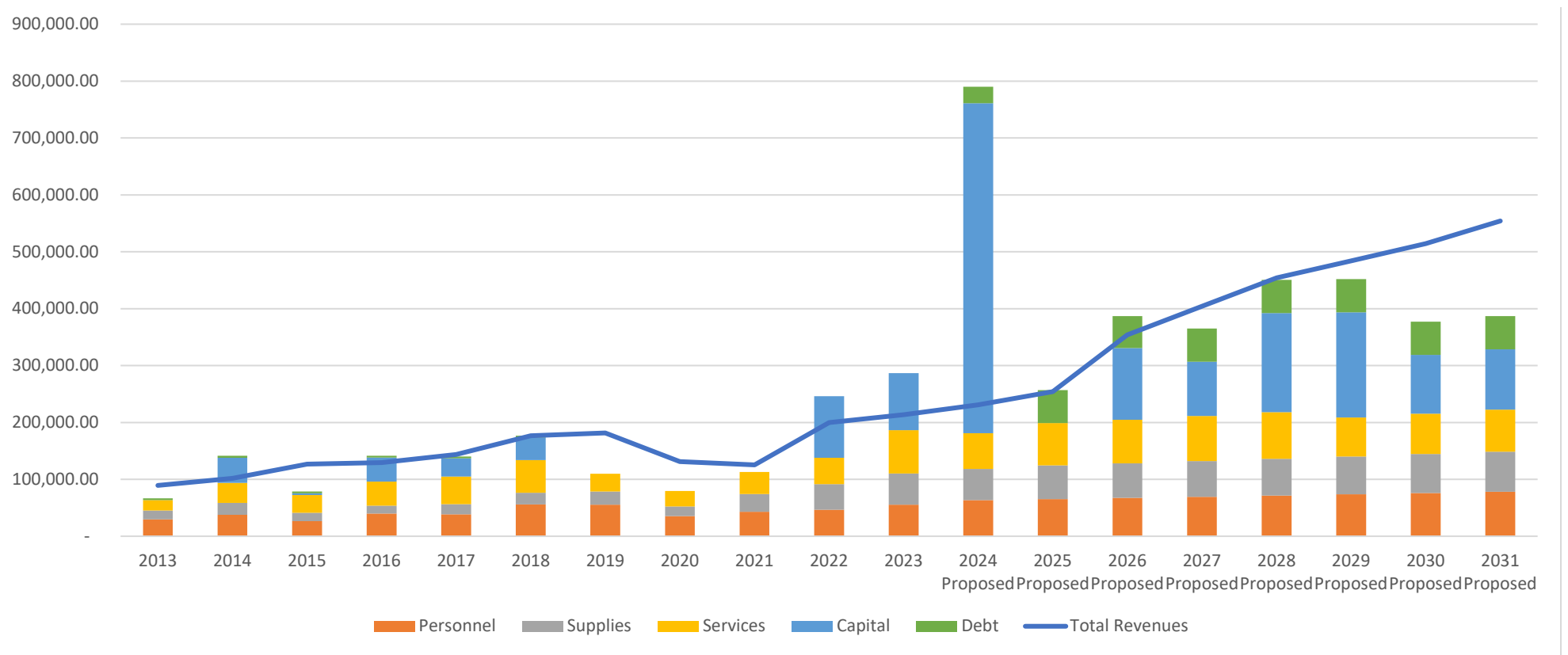
Revenues are derived from charges made against other funds for using the equipment.

Charges are based on the number of hours worked and miles driven by field staff in each fund and are intended to cover operating costs, equipment maintenance, staff salaries, insurance, and replacement costs. Current rates are under review and an increase is proposed for 2025. The increased rates are used in the estimated revenue for 2025.

## 2025 EQUIPMENT SERVICES EXPENSES



### Equipment Services Revenue and Expenses





# Equipment Service Fund

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

Vehicle	Date of Purchase	Cost	Life	Target Repla	2025	2026	2027	2028	2029	2030	2031	2032	2033-2043	Est. Replace Cost (current)	Est. Replace Cost (inflated)	Type
2000 Ford Manlift <sup>[iv]</sup>	2005	\$ 27,415.00	15	2020		X								\$ 90,000.00	\$ 92,700.00	Used
1986? Case Backhoe	1992	\$ 27,173.00	20	2012	Sal?									\$ 45,000.00	\$ 45,000.00	Used
2007 Takeuchi Excavator <sup>[iv]</sup>	2007	\$ 37,123.00	15	2022				X						\$ 70,000.00	\$ 76,300.00	New
2021 Excavator/Mower	2022	\$ 84,968.00	20	2042									X	\$ 90,000.00	\$ 111,600.00	New
2007 Vac Truck	2022	\$ 149,040.00	10	2032								X		\$ 250,000.00	\$ 302,500.00	Used
2022 Tilt Trailer	2023	\$ 10,000.00	20	2043									X	\$ 10,000.00	\$ 12,400.00	New
Wheel Loader/Grader	2024	\$ 110,000.00	15	2039									X	\$ 100,000.00	\$ 124,000.00	Used
2023 Sweeper	2024	\$ 283,069.08	15	2039									X	\$ 300,000.00	\$ 372,000.00	
2017 Ford F250 X-Cab	2016	\$ 39,665.00	10	2026					X					\$ 90,000.00	\$ 100,800.00	New
2019 Ford F250 X-Cab	2018	\$ 38,221.00	10	2028							X			\$ 90,000.00	\$ 106,200.00	New
2011 Ford F250 X-Cab	2010	\$ 29,871.00	10	2020			X							\$ 90,000.00	\$ 95,400.00	New
2022 F250 X-Cab	2023	\$ 100,000.00	10	2033									X	\$ 90,000.00	\$ 111,600.00	New
2014 Chevy 1500 X-Cab	2014	\$ 29,857.00	10	2024				X						\$ 90,000.00	\$ 98,100.00	New
2012 Ford 350 Dump <sup>[iv]</sup> - Flatbed	2012	\$ 20,656.00	15	2027					X					\$ 75,000.00	\$ 84,000.00	New
2007 Intl. 5 Yard Dump	2017	\$ 2,149.00	10	2027						X				\$ 90,000.00	\$ 103,500.00	Used
2023 Ford F250	2024	\$ 88,839.50	10	2034									X	\$ 90,000.00	\$ 111,600.00	New
5 Yd Dump	2024	\$ 16,000.00	10	2034									X	\$ 90,000.00	\$ 111,600.00	Used
Roller w/ Trailer	2026		10	2036		X								\$ 20,000.00	\$ 24,800.00	Used
Tilt Deck - Hand Me Down	2026		10	2036		X								\$ 7,000.00	\$ 8,680.00	New
<b>TOTALS</b>		\$ -			\$ -	\$ 126,180.00	\$ 95,400.00	\$ 174,400.00	\$ 184,800.00	\$ 103,500.00	\$ 106,200.00	\$ 302,500.00	\$ 954,800.00	\$ 1,777,000.00		

# 5 YEAR BUDGET COMPARISON

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## 500 Equipment Service Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
308 51 00 0500 ES Unreserved Begin CA & Invest	190,947.57	203,766.89	157,566.54	84,171.92	84,171.92	25,043.07	
308 Beginning Balances	190,947.57	203,766.89	157,566.54	84,171.92	84,171.92	25,043.07	
348 00 00 0000 Equipment Rental-Internal	125,602.31	183,692.78	205,083.40	177,570.74	231,000.00	254,100.00	
340 Charges For Goods & Services	125,602.31	183,692.78	205,083.40	177,570.74	231,000.00	254,100.00	
361 11 00 0500 Interest Income/ES	-40.27	2,229.04	3,013.24	1,637.65	0.00	0.00	
362 10 03 0000 Equipment Rental-External	0.00	0.00	250.00	0.00	0.00	0.00	
360 Interest & Other Earnings	-40.27	2,229.04	3,263.24	1,637.65	0.00	0.00	
391 50 00 0001 Equipment Lease	0.00	0.00	0.00	461,895.33	500,000.00	0.00	
395 10 00 0500 Sale of Fixed Assets	0.00	13,852.50	5,370.00	7,000.00	0.00	0.00	
390 Other Financing Sources	0.00	13,852.50	5,370.00	468,895.33	500,000.00	0.00	
<b>TOTAL REVENUES:</b>	<b>316,509.61</b>	<b>403,541.21</b>	<b>371,283.18</b>	<b>732,275.64</b>	<b>815,171.92</b>	<b>279,143.07</b>	

# 5 YEAR BUDGET COMPARISON

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## 500 Equipment Service Fund

Account	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Appropriated	2025 Appropriated	Comment
548 65 10 0000 Maintenance Salary	27,688.88	32,256.37	37,608.87	24,033.94	42,315.00	43,584.45	
548 65 20 0000 Maintenance Benefits	13,639.64	12,855.98	16,660.63	12,858.35	19,278.00	19,856.34	
548 65 25 0000 Medical Physicals-Required	1,769.50	1,415.00	1,269.74	682.50	2,000.00	2,060.00	
548 65 31 0000 Tires	6,447.56	0.00	10,300.40	3,236.86	6,500.00	8,000.00	
548 65 32 0000 Gas and Oil	20,470.01	32,392.45	29,298.17	20,424.06	35,000.00	36,050.00	
548 65 33 0000 Supplies	4,304.03	12,591.44	15,188.76	17,026.67	13,000.00	15,000.00	
548 65 41 0001 General Gov. Admin	9,832.31	14,506.01	12,654.29	0.00	14,585.85	14,908.26	
548 65 46 0000 Insurance	10,055.12	5,458.59	7,255.62	10,897.10	12,500.00	12,875.00	
548 65 47 0000 Heat & Lights	3,386.85	4,131.54	4,098.05	2,425.70	5,700.00	6,270.00	
548 65 48 0000 Repairs/Supplies Contracted	15,148.82	21,545.24	31,172.55	20,269.94	25,000.00	35,000.00	
548 65 49 0000 Training	0.00	450.00	21,058.78	0.00	5,250.00	5,250.00	
<b>548 Public Works - Centralized Services</b>	<b>112,742.72</b>	<b>137,602.62</b>	<b>186,565.86</b>	<b>111,855.12</b>	<b>181,128.85</b>	<b>198,854.05</b>	
591 48 78 0001 Loan Principal	0.00	0.00	0.00	0.00	28,000.00	36,147.24	
592 48 83 0001 Loan Interest	0.00	0.00	0.00	210.00	1,000.00	22,039.95	
<b>591 Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>210.00</b>	<b>29,000.00</b>	<b>58,187.19</b>	
594 38 62 0001 Public Works Shop	0.00	0.00	0.00	0.00	80,000.00	0.00	
594 48 64 0000 Equipment Purchase	0.00	108,372.05	100,290.83	461,921.83	500,000.00	0.00	
<b>594 Capital Expenditures</b>	<b>0.00</b>	<b>108,372.05</b>	<b>100,290.83</b>	<b>461,921.83</b>	<b>580,000.00</b>	<b>0.00</b>	
508 51 00 0500 ES-Ending Cash	0.00	0.00	0.00	0.00	25,043.07	22,101.83	
<b>999 Ending Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,043.07</b>	<b>22,101.83</b>	
<b>TOTAL EXPENDITURES:</b>	<b>112,742.72</b>	<b>245,974.67</b>	<b>286,856.69</b>	<b>573,986.95</b>	<b>815,171.92</b>	<b>279,143.07</b>	
<b>FUND GAIN/LOSS:</b>	<b>203,766.89</b>	<b>157,566.54</b>	<b>84,426.49</b>	<b>158,288.69</b>	<b>0.00</b>	<b>0.00</b>	

# DEBT

- Government-wide Debt
- Debt by Type Overview

## GOVERNMENT-WIDE DEBT OVERVIEW

The City's current debt obligations are for equipment, water and sewer projects. The use of debt is in line with the city's Debt Policy and is not used to pay for current or ongoing operations.

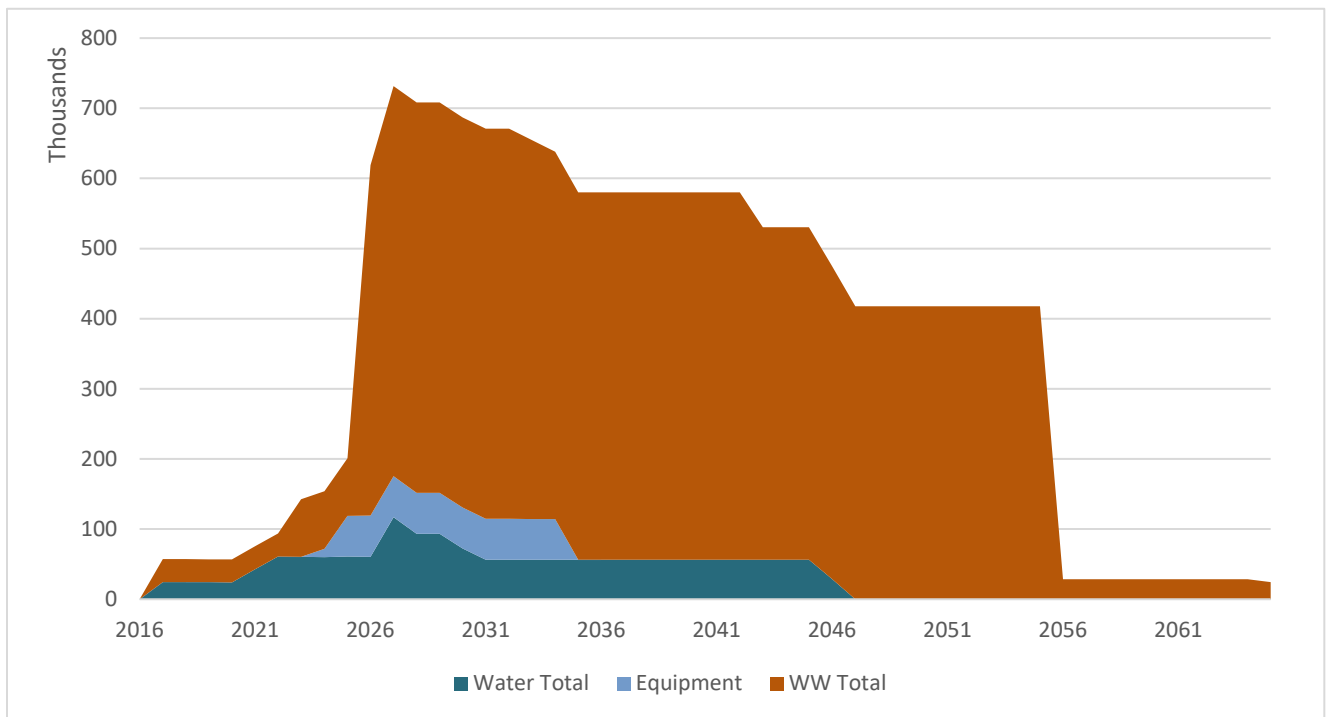


**\$618,593 (2025 payments)**

\$463,751 increase (400% vs 2024)

Loans prior to 2020 included a USDA loan for a sweeper, which was paid off in 2018, and a Public Works Board loan for the Base Reservoir, which will be paid off in 2026. In 2020, the city replaced all the mechanical water meters with ultrasonic radio read meters through a partial grant. The matching funds for the grant included a 10-year lease which began being paid back in the latter part of 2020. The first full payment was in 2021, beginning the climb to 2022 where the first payments for the loan to design the wastewater treatment plant and collection system upgrades were due. If the close-out of the wastewater construction project is delayed, the payments and schedule will shift a year.

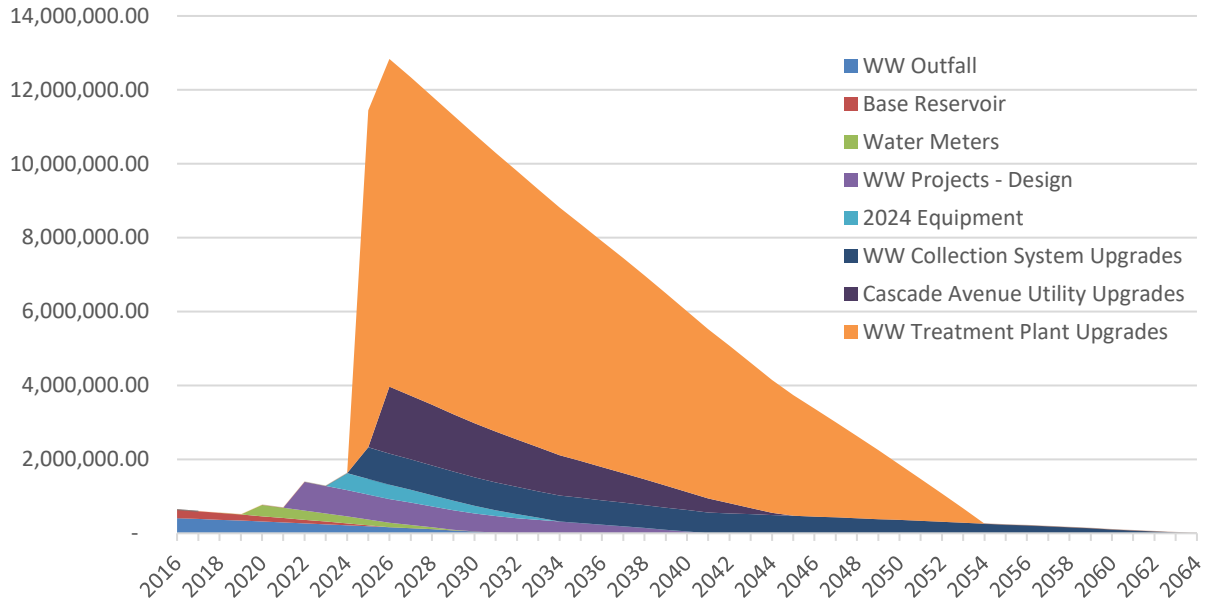
**Annual Debt Payments by Fund**



# DEBT SNAPSHOT

The details on the debt use and funds for existing and projected debt for currently contracted projects are below. Most of the debt is due to the Wastewater Treatment Plant Upgrades project because of an Administrative Order from the Washington State Department of Ecology.

## Principal Balances



## City Debt

