



City of Stevenson
2022 Budget



2022 BUDGET

Table of Contents

- Introduction:
 - Readers Guide.....1
 - City Organization Chart.....2
 - Budget Calendar.....3
 - Budget Ordinance.....4
 - City Vision, Mission & Strategic Plan.....6
- Budget Memo.....11
- Budget by Fund
 - General Funds
 - General Fund.....17
 - General Reserve Fund.....30
 - Fire Reserve Fund.....31
 - ARPA Fund.....32
 - Special Revenue Funds
 - Street Fund.....33
 - Tourism Fund.....40
 - Affordable Housing Fund.....44
 - Capital Project Funds
 - Capital Improvement Fund.....45
 - Timber Harvest Fund46
 - Joint Emergency Facilities Fund47
 - Kanaka Creek Road Improvements..48
 - Gropper Sidewalk.....49
 - Russell Avenue.....50
 - First Street.....51
 - Columbia Avenue.....52
 - Proprietary Funds
 - Water/Sewer Fund.....53
 - WW Short Lived Asset Reserve.....61
 - Wastewater Debt Reserve.....62
 - Wastewater System Upgrades.....63
 - Equipment Service Fund.....65
 - Fiduciary Funds
 - Stevenson Municipal Court.....69
- Appendix
 - Financial Policy.....70
 - 2022 Salary Table.....85
 - 2022 Fee Schedules89

READER'S GUIDE TO THE BUDGET

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

Organization of this Document

This budget document contains legally required budget information, descriptive background information and various illustrative graphs and tables that will be helpful to the readers' understanding. It is organized into four sections to facilitate the reader's understanding of the City's 2022 budget and to help the reader to find information regarding the City and its budget.

Those four sections are: Introduction, Budget Memo, Budget by Fund, and Appendix.

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

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

Budget Memo – This section provides a high-level view of the 2022 budget, an in-depth look at the City's revenue sources, and projected fund balances. It includes the following:

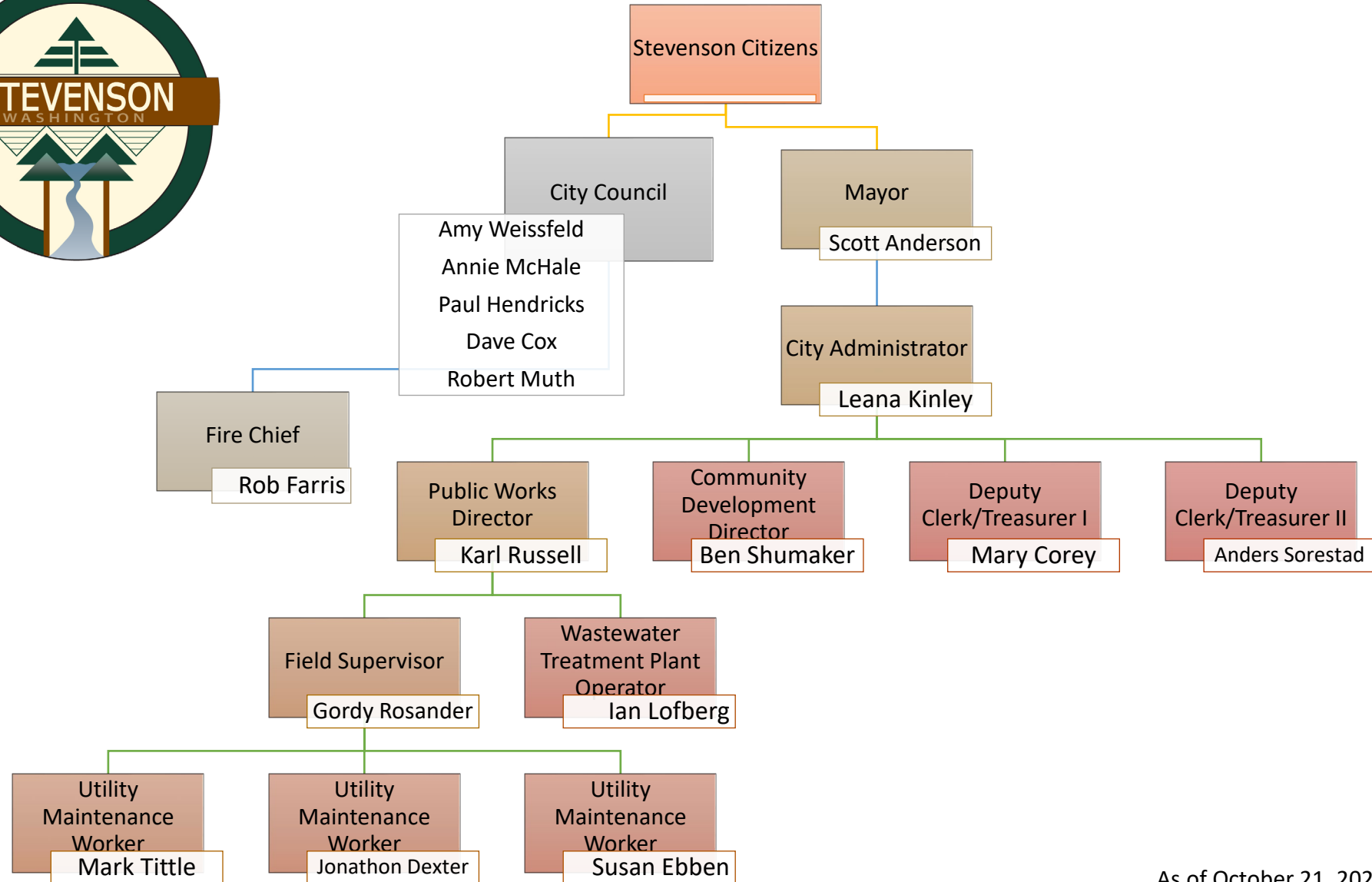
- Percentage of City Resources and Expenditures by Category
- Highlight of Capital Projects and Changes
- 2022 Revenue Sources
- Description of Funds

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

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

Appendix – This section includes:

- Financial Policies
- 2022 Salary Table
- 2022 Fee Schedules



As of October 21, 2021

City of Stevenson 2022 Budget Calendar

September 16, 2021 Regular Council Meeting	Preliminary Budget Presented to Council and updated current year Council direction on cost of living increase for City staff and confirm council priorities. <i>(Prior to October 1-No later than the first Monday in October)</i>
October 6, 2021	Publish notice of Public Hearing on Proposed Budget (1 st Budget Meeting).
October 13, 2021	Publish second notice of Public Hearing on Proposed Budget (1 st Budget Meeting).
October 21, 2021 Regular Council Meeting	Public Hearings (two): 1st Budget Meeting / Public Hearing on Proposed Budget. <i>(Prior to the Final Hearing)</i> <ul style="list-style-type: none">➤ Receive Budget Message <i>(Prior to November 2-At least 60 days prior to the beginning of the next fiscal year)</i>➤ Presentation of Proposed Budget➤ Public Comment➤ City Council Deliberations & Questions
November 3, 2021	Publish first notice of Final Hearing on Proposed Budget <i>(for two consecutive weeks)</i> and Public Hearing on Proposed Property Tax Levy.
November 10, 2021	Publish second notice of Final Hearing on Proposed Budget <i>(for two consecutive weeks)</i> and Public Hearing on Proposed Property Tax Levy.
November 8, 2021	Special Council Meeting on 2022 Budget
November 18, 2021 Regular Council Meeting	Final Hearing on Budget: <i>(On or before December 3-prior to the first Monday in December)</i> Public Comment <ul style="list-style-type: none">➤ Continue City Council budget deliberations & questions➤ Approve Budget or schedule additional meetings Property Tax Levy Public Hearing: <i>(Prior to November 30)</i> <ul style="list-style-type: none">➤ Public Comment➤ Set Property Tax Levy, approve Resolution and Ordinance
November 30, 2021	File Property Tax Levy Certification with County Tax Assessor
December 16, 2021 Regular Council meeting	Budget Adoption <i>(Prior to December 31)</i>
January 31, 2022	Submit Copies of Final Budget to State Auditor's Office and MRSC. <i>(After Adoption)</i>

**CITY OF STEVENSON, WASHINGTON
ORDINANCE NO. 2021-1179**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF
STEVENSON, WASHINGTON, FOR FISCAL YEAR 2022**

WHEREAS, the City Administrator of the City of Stevenson, Washington completed and placed on file a proposed budget and estimate of the money required to meet the public expenses, debt service, reserve funds, and expenses of government of the City of Stevenson for the 2022 fiscal year; and

WHEREAS, the City Council of the City of Stevenson held public hearings regarding the 2022 proposed budget on October 21, 2021, and November 18, 2021; and

WHEREAS, the 2022 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on property within the City of Stevenson for the purposes set forth in the 2022 budget, and the estimated expenditures set forth in the 2022 budget are necessary to carry on the government of the City of Stevenson.

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

Section 1. Budget Adoption. The budget for the City of Stevenson, Washington for the year 2022 is hereby adopted in its final form and content, a copy of which is on file with the City Administrator and available for inspection by the public at City Hall, 7121 East Loop Road, Stevenson, Washington, during normal business hours.

Section 2. Appropriations: Estimated revenues for each fund of the City of Stevenson for the year 2022 are set forth in summary form on Exhibit A attached hereto, and are hereby appropriated for expenditure at the fund level as set forth on Exhibit A.

Section 3. Transmittal. The City Clerk is directed to transmit a copy of the budget hereby adopted to the State Auditor's office and to the Association of Washington Cities.

Section 4. Effective Date. This Ordinance shall take effect and be in force January 1, 2022, or five days after publication according to law, whichever date is later.

Passed by the City Council of the City of Stevenson this 16th day of December, 2021.

Scott Anderson, Mayor of the City of Stevenson

ATTEST:

APPROVED AS TO FORM:

Leana Kinley, City Clerk

Kenneth B Woodrich, PC
City Attorney

Ordinance 2021-1179 Exhibit A

2022 Initial Budget

Estimated Revenues and Budgeted Appropriations by Fund

		Budgeted Resources				Budgeted Appropriations			
Fund No.	Name	Estimated Beginning Cash	Estimated Revenues	Transfers In	Total Budgeted Resources	Budgeted Expenditures	Transfers Out	Estimated Ending Cash	Total Appropriations
001	General Fund	818,826	1,161,666	-	1,980,493	1,136,666	25,000	818,826	1,980,493
010	General Fund Reserve	326,706	-	-	326,706	-	-	326,706	326,706
020	Fire Reserve Fund	1,589,617	-	25,000	1,614,617	-	-	1,614,617	1,614,617
030	ARPA Fund	223,677	223,677	-	447,354	-	-	447,354	447,354
100	Street Fund	211,186	368,941	30,000	610,127	550,331	-	59,796	610,127
103	Tourism Promotion	548,500	430,000	-	978,500	641,576	-	336,924	978,500
105	Affordable Housing	6,216	5,000	-	11,216	-	-	11,216	11,216
300	Capital Improvements Fund	107,274	20,000	-	127,274	-	30,000	97,274	127,274
311	First Street	-	-	-	-	-	-	-	-
312	Columbia Ave	-	200,000	-	200,000	200,000	-	-	200,000
400	Water / Sewer Fund	1,084,986	1,806,244	-	2,891,230	1,876,169	121,779	893,282	2,891,230
406	WW Short-Lived Asset Res.	43,558	-	21,779	65,337	-	-	65,337	65,337
407	WW Debt Res.	61,191	-	-	61,191	-	-	61,191	61,191
410	Wastewater System Improv.	-	10,667,070	-	10,667,070	10,667,070	-	-	10,667,070
500	Equipment Service Fund	188,198	125,000	-	313,198	167,615	-	145,583	313,198
		5,209,934	15,007,598	76,779	20,294,311	15,239,427	176,779	4,878,105	20,294,311



Stevenson City Council Goals for 2022-2023

Vision

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

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

Mission

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

Goals

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

1. **Wastewater Upgrades:** The city will continue working toward lifting the commercial sewer connection moratorium, building efficient, sustainable, and affordable wastewater system upgrades with added BOD capacity by the spring of 2023.
 - a. Bid and begin construction on the WWTP by the end of 2021 with construction extending through spring of 2023.
 - b. Bid and construct Phase 2 of the Lift Station and collection system construction project by spring of 2022.
2. **Downtown Planning:** The downtown corridor will be thoughtfully planned to encourage utilization of the entire downtown, allow for safe and easy flow of traffic, and support mixed-use development by the end of 2024.
 - a. **Aesthetic Improvements** -Vacant/derelict/unkempt property ordinances will be in place by the end of 2022, a list of nuisance properties will be created in coordination with the Stevenson Downtown Association by the end of 2022 and nuisance properties will be enforced for a reduction of nuisances by 75% by 2024.

- b. **East-side Downtown Improvements** will be made to encourage development with an increase of developed or utilized properties of 25% by 2024.
 - i. First Street Overlook will be constructed in 2021.
 - ii. Columbia Street Realignment will move forward with conceptualization and planning for a complete path forward with funding partners by the end of 2022.
- 3. **Fire Hall:** The city will partner with Skamania County Fire District 2 and the Skamania County Department of Emergency Management to build a new fire hall that meets the needs of the agencies, is affordable to the community and is a valued asset of Rock Creek Drive.
 - a. **Design Completion**
 - b. Apply for and secure **Construction Funding**
 - c. Enter into interlocal agreements between various agencies for the funding and/or maintenance of the property.
 - d. Bid and construct new fire hall.
- 4. **Water System Continued Maintenance**
 - a. **Replace** most of the failing **AC Pipes**, about 30% of the city waterlines, by 2030. Projects outlined in the next few years include:
 - i. School Street
 - ii. Loop Rd
 - iii. Upper Russell (in conjunction with Park Plaza construction)
 - iv. Frank Johns
 - b. Water Treatment Plant Maintenance includes painting interior.
 - c. Establish Hegewald Well as a permanent water source.
- 5. **Develop Deliberate Growth Strategy** by the end of 2021.
 - a. Complete Capital Improvement Program
 - b. Complete a Strategic Plan for the Fire Department
 - c. **Explore Industrial Sites:** Apply for a CERB grant to evaluate the feasibility of additional industrial sites away from the Waterfront by the end of 2019.

Remaining Uncompleted Goals from 2019-2024 Strategic Plan

- 6. **Housing Affordability:** The city will work with private and public partners to increase the availability of attainable housing by 20 units, reduce the unhoused population by 20% and increase temporary shelter availability by 75% by the end of 2024.
- 7. **Russell Ave Rebuild-Phase 2 from Second St. to Vancouver Ave** and tie in with the Courthouse Plaza project if funding allows.
- 8. **Broadband** - complete the Broadband Strategic Plan by the end of 2019 and collaborate with community partners to facilitate the completion and implementation of the Strategic Broadband Plan starting in 2020.
- 9. **Waterfront Development-**The City will work with the Port of Skamania to develop a waterfront development plan by the end of 2021.
- 10. **Parks Plan** Develop a park plan to include maintenance of current parks and standards by the end of 2020.
- 11. **Partner with School District on Workforce Education Development and Develop Youth Leadership Process** to include honorary student councilmembers by the end of 2020.

Completed Goals from 2019-2024 Strategic Plan

1. **Road Diet** – Study, review and revised road standards to reduce required rights of way for street development by the end of 2020. **Completed April, 2019.**
2. **Remodel City Hall** – remove surplussed items by the end of 2019, reduce and organize city records by the end of 2022 to optimize the usable space for a remodel of city hall by the end of 2024. **Surplussed items removed, building permits relocated and records being organized.**
3. **Improve Financial Software System** Research new software options and ways to maximize current software with a recommendation to council on whether or not to change systems by the end of 2019. **Contracted with BIAS Software and implementation completed in 2019. Permitting module implementation in process.**
4. **Water System Continued Maintenance**
 - a. **SMART Meter Completion** – Select and install smart meters and begin monthly excess water usage charging by the end of 2019. **Commerce Grant signed and project substantially complete.**
 - b. Water Treatment Plant Maintenance includes reroof. **Reroof completed in 2021.**
5. **City Owned Facilities, ROW, Roads and Streets Continued Maintenance/Improvements:** the city will **be a leader in aesthetic improvements** and maintain facilities, property and Rights of Way.
 - a. Fill hole in front of high school and vegetate with trample-resistant, maroon and/or blue plantings that can survive without water by November 30, 2018. **Completed.**
 - b. Trim/Remove damage to all remaining city trees caused by the 2017 ice storms by March, 2019. **Completed.**
 - c. Replace dead plants from the Lodge Trail, Cascade Avenue and Kanaka Creek Road projects by March, 2020. **Completed.**
6. **Russell Ave Rebuild:** Russell Avenue will be rebuilt from the Waterfront to Vancouver Ave to underground utility lines, improve pedestrian safety and enhance the experience by installing landscaping with **irrigation** to include **trees and planter boxes, benches and wayfinding signs** and have a completed **maintenance plan** by the end of 2024.
 - a. Phase I of the project, Waterfront to Second Street will be completed by the end of 2019 with minimal impact to the downtown during the peak summer months, pending the acquisition of required easements. **Project substantially complete as of July 3, 2020!**
7. **Housing Affordability:** The city will work with private and public partners to increase the availability of attainable housing by 20 units, reduce the unhoused population by 20% and increase temporary shelter availability by 75% by the end of 2024.
 - a. **Homeless/Temporary Housing** funding initiatives will be explored to in 2019 to obtain resources to help fund the goal with funds being collected in 2020 and utilized by 2022. **Completed. Sales Tax measure on the November ballot, 2019 failed and HB 1406 funds implemented and will take effect 8/1/20.**
 - b. The city will partner with the EDC to complete a **Buildable Lands Inventory** by the end of 2019. **Project completed.**
 - c. The city will partner with other agencies to complete a **Housing Needs Assessment** by the end of 2020. **Project completed.**
 - d. Reconsider zoning standards for configuration of ADUs (attached vs unattached) by March, 2019. **Completed May, 2019.**

- 8. Wastewater Upgrades:** The city will continue working toward lifting the commercial sewer connection moratorium, building efficient, sustainable and affordable wastewater system upgrades with added BOD capacity by the end of 2021.
- a. **Complete CERB Feasibility Study** on the Alternatives Analysis by the end of Feb, 2019 and implementation of proposed alternatives by August, 2019. **Final CERB Report completed Dec. 2020.**
 - b. Contract with DOE for design funding by Jan 31, 2019. **Completed February, 2019**
 - c. Advertise for Design Engineer immediately upon contract with DOE. Phase Design Engineering contract as necessary to address collection system (including pump stations and geotechnical study) prior to performance on WWTP design. **Contract signed April, 2019**
 - d. **Complete Design** of the project to apply to DOE for construction funding by Oct, 2019. **Delayed until 2020 due to delay in DOE loan contract and CERB Study.**
 - e. **Update Facilities Plan** with the CERB Study and design work by Oct, 2019. **CERB Study included in revised facilities plan update, submitted for DOE approval February, 2019. Design work will be completed and submitted to DOE end of June, 2020.**
 - f. Plan for the relocation of Public Works equipment with the expansion of the WWTP to be implemented with construction of the upgrades by the end of 2021. **Alternatives sites researched and some relocation implemented.**
 - g. Continue with the **Sewer Lining** project to reduce Infiltration and Inflow at the wastewater treatment plant during rain events by inspecting 10% of the wastewater collection system each year and repairing as needed and as budget allows. Contract for Geotech report as identified in GSP before repairs are made in Montell neighborhood. **Ongoing. The final report on Geotech for Montell neighborhood stated it is more cost effective to treat Infiltration and Inflow at the plant than to fix the sewer lines and install French drains.**
 - h. Enter into agreements with all Significant Industrial Users for individual discharge limits and rates by the end of the second quarter 2019. **Signed agreement with Backwoods Brewing, draft with LDB remains in process.**
 - i. Update FOG program to improve compliance by 90% by the end of 2019 and 100% by 2020. Updates shall include clear instructions of how the proposed escalating fees/fines will be imposed. **FOG Ordinance updated March, 2019.**
 - j. Continue with minor improvements in both collection system and plant and encouraging BOD reduction to reach a goal of 0 NPDES effluent violations. **Ongoing. Coordinating with SIUs and Dirt Huggers for side stream material removal. Installed interim measures to improve plant performance and guide design.**
 - k. Complete funding package requirements for collection system and sign contracts by the end of 2020. **Completed.**
 - l. Continue with the **Sewer Lining** project to reduce Infiltration and Inflow at the wastewater treatment plant during rain events by inspecting 10% of the wastewater collection system each year and repairing as needed and as budget allows. **Completed in 2020 and scheduled for 2021.**

- m. Implement **updated rate structure** after completion of rate study by the end of 2020. **Rate study completed and the model will be updated in 2021 after funding streams are secured.**
 - n. **Relocate Public Works** equipment and materials with the expansion of the WWTP to be implemented with construction of the upgrades by the end of 2022. **Completed in 2021.**
 - o. **Continue with minor improvements** in both collection system and plant and encouraging BOD reduction to reach a goal of 0 NPDES effluent violations. **In process**
 - p. **Apply** for construction funding with DOE, USDA and others to maximize grants and leverage low-interest loans to reduce cost impact to residents. **In process**
 - q. Complete and sign finding contracts for WWTP funding by the fall of 2021. **In process**
 - r. Complete permitting requirements for construction by the fall of 2021. **In process.**
 - s. Bid Lift Station and collection system construction project by the summer of 2021. **In process and on track.**
 - t. Begin construction on the lift stations and collection system by fall of 2021. **In process.**
- 9. City Property Security** - The city will evaluate security needs at all city facilities and begin implementing security enhancements in 2019. **An interior security door has been installed to prevent visitors from coming behind the counter without authorization. Plexiglass has been installed as well. Security cameras being discussed and researched for 2021 install.**
- 10. Parks Plan** Develop a park plan to include maintenance of current parks and standards by the end of 2020.
- a. **Parks and Rec District** – Develop committee to research and evaluate interest for a park and recreation district by the end of 2020. Determine a way forward go/no go by 2021. **Pool district created in 2021 by voters.**
- 11. Downtown Planning:** The downtown corridor will be thoughtfully planned to encourage utilization of the entire downtown, allow for safe and easy flow of traffic, and support mixed-use development by the end of 2024.
- a. A city-wide **Traffic Study** will be completed by the end of 2021. **In process.**
 - i. **Unimproved Street Plan:** The city will develop an unimproved street plan to include funding mechanisms and opportunities by the end of 2019 and begin construction on at least one project by the end of 2021. **Project may be incorporated into the city-wide traffic study.**
 - 1. **Del Ray** - The city will work property owners to determine development opportunities for public and private uses by the end of 2020.
 - 2. **Lotz Road Improvements** will be included in the unimproved street plan.
 - b. **Design Standards** outlined in the Downtown Plan will be reviewed and updated by the end of 2021. **In process.**
 - c. **Mixed-Use** – The city will reduce barriers to mixed use to encourage increase mixed use development by the end of 2024. **In process.**
- 12. City Owned Facilities, ROW, Roads and Streets Continued Maintenance/Improvements:** the city will **be a leader in aesthetic improvements** and maintain facilities, property and Rights of Way.
- a. **Landscaping** – The city will create a plan for landscaping and maintenance for city property and rights of way, which may include agreements with adjacent property owners, by the end of 2020. **Tree management plan being created in 2021.**



City of Stevenson

(509) 427-5970

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

To: Stevenson City Council and Residents

Date: November 18, 2021

Re: **2022 PROPOSED BUDGET - REVISED**

I am pleased to submit the City of Stevenson's revised 2022 proposed budget for your review and consideration.

OVERVIEW:

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

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

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

Budget priorities are determined by reviewing the goals set at the strategic planning retreat in October of 2019 and were reviewed and confirmed at the March 27, 2021 special council meeting. More specific budget priorities for 2022 are included in the proposed budget.

The 2022 proposed budget continues all existing programs and staff. Revenue projections have been conservative with the following assumptions:

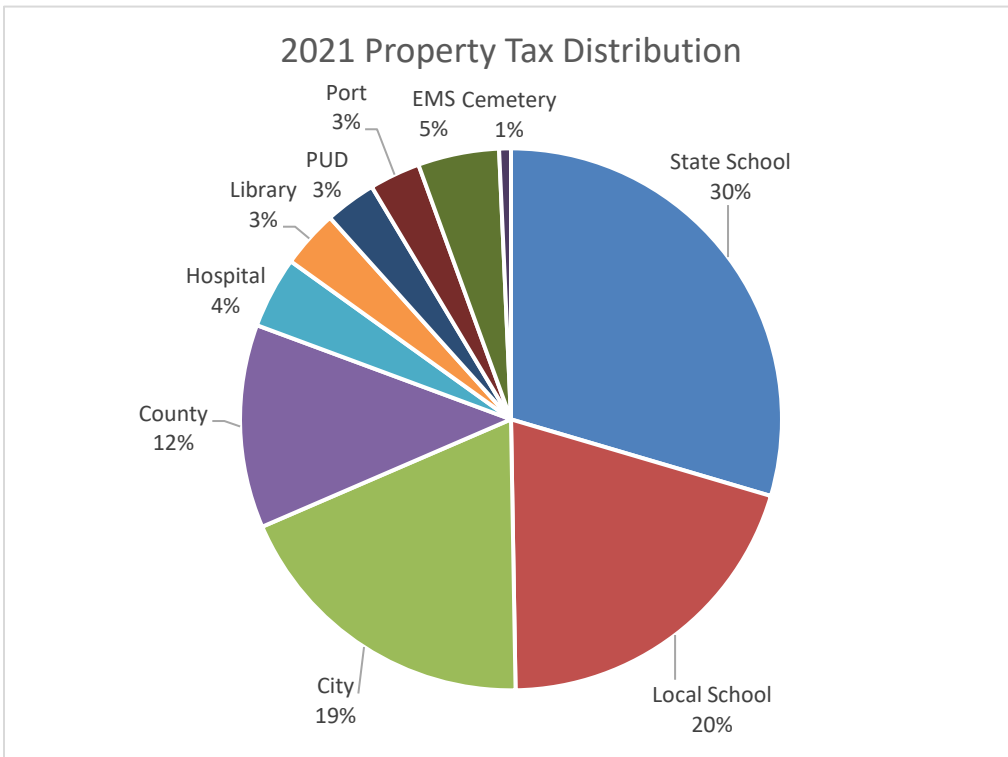
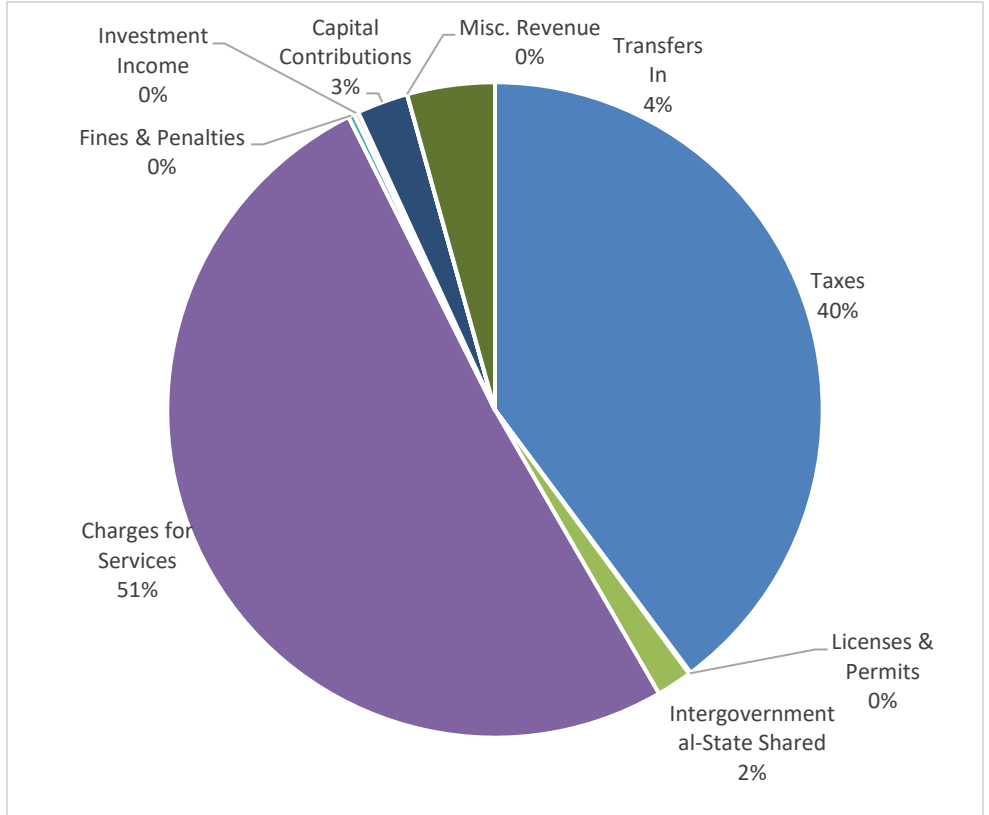
- Population estimate of 1,525, a 7.9% decrease over last year as a result of the 2020 census. This translates into a reduction of over \$13k in revenues for the Street and General Funds.
- 1% increase in the property tax levy, plus new construction.
- A sales tax estimate based on current and projected revenue received in 2021.
- Increase in water utility base rate of 5% for 2022.
- Increase in wastewater utility rates of 12.5% for 2022.
- Estimated amount of secured grants, loans, and other revenue sources to fund capital improvement projects.
- 5.1% increase to the Sheriff's contract for services based on negotiated rates.
- \$40,000 for pool support as anticipated, although not yet requested.

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 2022 revenues associated with general operations and maintenance, excluding grants and financing for capital projects.



The breakdown of 2021 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 2022 expenses include:

Capital Projects:

- Construct Main D Sewer extension \$300k
- Construct Phase 1 wastewater collection system upgrades \$1.7M
- Design Phase 2 wastewater collection system upgrades \$455k
- Construct Wastewater Treatment Plant Upgrades \$8.5M

Current Expense:

- Fire Department Strategic Plan \$20k
- New computers and monitors \$10k

Streets:

- Engineering Standards Update \$25k
- Overlay-Iman Cemetery to Osprey \$65k
- Rock Creek Stormwater \$134k

Water/Sewer:

- System upgrades along Vancouver to the Rock Creek intersection \$62k.
- Foster Creek Waterline \$40k
- System upgrades along Loop to the Columbia intersection \$100k

Equipment Services:

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

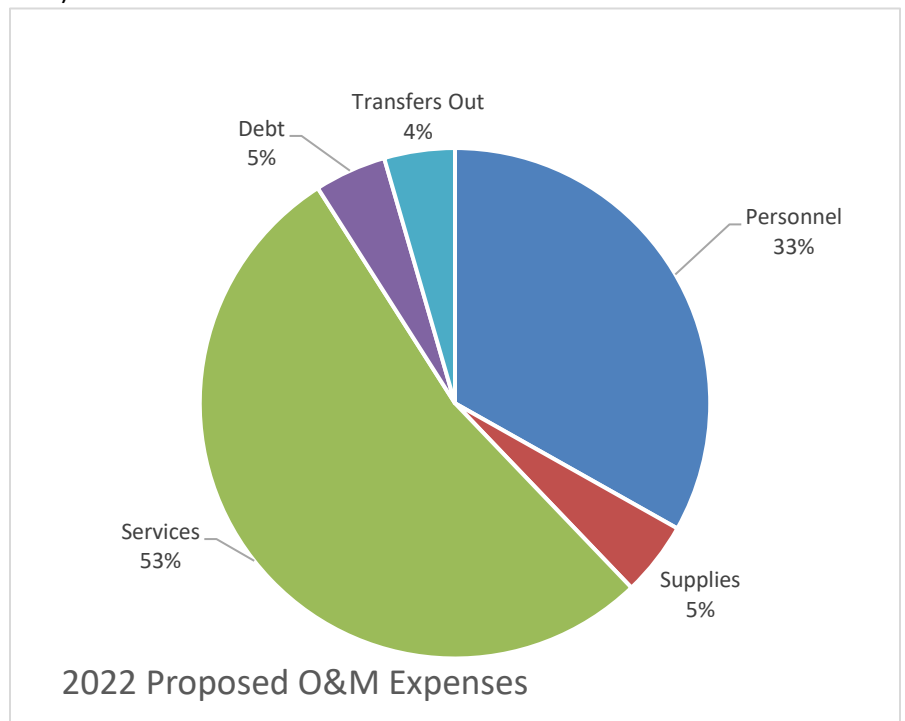
Personnel: \$1.3M

- Personnel costs account for approximately 33% of all operating expenditures.
- Staff salaries in the proposed budget were increased by a Cost-of-Living Adjustment (COLA) of 5.1% based on the June 2021 West B/C CPI-U, plus steps for all employees not already at top-step. The COLA equates to almost \$40k increased expenses city-wide.
- The cost of the medical plan offered by the City of Stevenson will be increasing by 5.8% and the dental plan will increase by 2% in 2022. There will be no increase in the vision plan.

Services: \$2.1M

- Police Services account for 9% (\$186k)
- 18% of services are for Lodging Tax funds (\$357k)
- Wastewater services of sewer lining, hauling and disposal of biosolids account for 12% (\$240k)

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



FUND OVERVIEWS:

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

The Unemployment Reserve in the General Fund (formerly Fund 622) has a current balance of \$33,414, which is enough to cover estimated unemployment claims. The City is self-insured for unemployment. The 2022 proposed budget does not include an increase to the unemployment reserve.

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

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

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

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.

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

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

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

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

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

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

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

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

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

Water & Sewer Fund – The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City’s water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements. An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment. The sewer rates are proposed to increase 12.5% for 2021. This rate increase of \$11.25 to the residential base fees is the same as last year’s increase and will allow the city to meet the needs of the department for 2022 and future loan repayments. Staff continues to pursue additional grant funding for the project to reduce the final rate impact. Rate increases for 2023 and beyond will be determined after the finance package for construction of the Wastewater Treatment Plant upgrades is concluded.

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

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

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

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

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

Respectfully submitted,

Leana Kinley

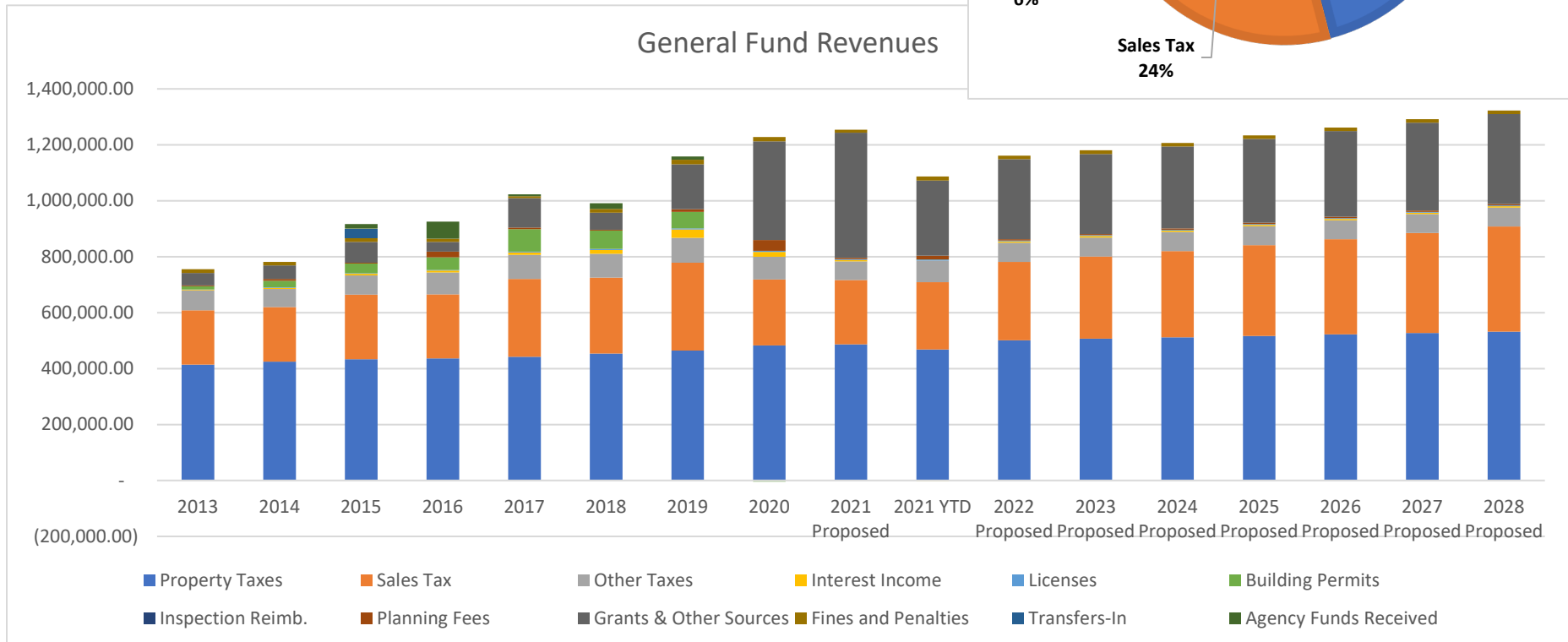
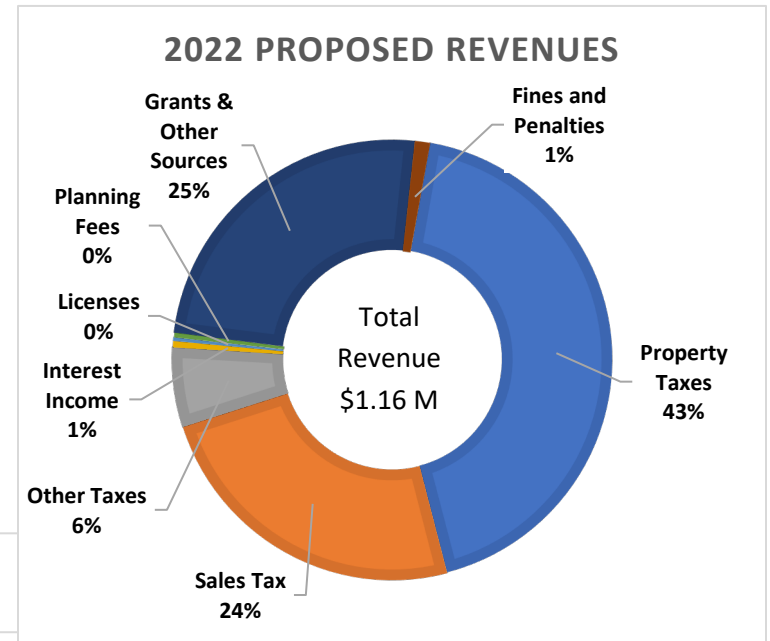
City Administrator

General Fund

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

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

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



5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 91 00 0001 Unreserved Cash & Investments	1,021,846.80	927,975.68	680,398.49	770,783.69	785,783.69	734,277.12	
100 Unreserved	1,021,846.80	927,975.68	680,398.49	770,783.69	785,783.69	734,277.12	
308 51 01 0001 Reserved Cash - Unemployment	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	
102 Unemployment Reserve	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	
308 31 02 0001 Reserved Cash - Custodial	0.00	0.00	51,135.13	51,135.13	51,135.13	51,135.13	
308 51 02 0001 Reserved Cash - Custodial	54,546.82	59,695.22	0.00	0.00	0.00	0.00	
104 Custodial Reserve	54,546.82	59,695.22	51,135.13	51,135.13	51,135.13	51,135.13	
308 10 00 0001 Reserved Cash - Fire Truck	325,000.00	350,000.00	0.00	0.00	0.00	0.00	
308 10 03 0001 Reserved Cash - Fire Equip	7,298.40	70,000.00	0.00	0.00	0.00	0.00	
202 Fire Department	332,298.40	420,000.00	0.00	0.00			
308 Beginning Balances	1,442,105.84	1,441,084.72	764,947.44	855,332.64	870,332.64	818,826.07	
311 10 00 0000 General Property Tax	454,081.49	464,024.40	482,751.63	468,683.04	486,702.34	501,569.36	
311 Property Tax	454,081.49	464,024.40	482,751.63	468,683.04	486,702.34	501,569.36	
313 11 00 0000 Sales Tax	271,394.67	314,505.70	236,100.77	239,942.26	230,000.00	280,000.00	Revised based on 2021 actual revenues
313 71 00 0000 Local Criminal Justice Tax	20,509.66	23,902.04	23,453.30	20,840.33	15,000.00	20,000.00	
313 Sales Tax	291,904.33	338,407.74	259,554.07	260,782.59	245,000.00	300,000.00	
316 43 00 0000 Natural Gas Utility Tax	17,141.46	14,088.35	14,311.30	13,814.19	15,000.00	13,500.00	
316 45 00 0000 Garbage Utility Tax	8,597.12	9,407.19	9,215.10	10,092.43	7,500.00	7,500.00	
316 46 00 0000 Cable TV Utility Tax	2,876.17	4,006.81	2,920.30	3,135.65	3,000.00	3,000.00	
316 47 00 0000 Telephone Utility Tax	15,953.51	12,461.68	9,163.17	9,719.46	10,000.00	8,000.00	
316 Utility Tax	44,568.26	39,964.03	35,609.87	36,761.73	35,500.00	32,000.00	
317 20 00 0000 Leasehold Tax	18,548.54	23,684.42	21,785.44	19,570.47	16,000.00	16,000.00	
317 21 00 0000 Rock Cove ALF In-Lieu Tax	1,652.75	1,681.29	0.00	3,504.01	0.00	0.00	
317 Other Tax	20,201.29	25,365.71	21,785.44	23,074.48	16,000.00	16,000.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
310 Taxes	810,755.37	867,761.88	799,701.01	789,301.84	783,202.34	849,569.36	
321 99 01 0000 Business Licenses	1,920.00	2,130.00	2,720.00	1,166.66	1,400.00	1,400.00	
321 99 02 0000 Peddlers & Solicitors Permit	15.00	0.00	0.00	0.00	0.00	0.00	
321 99 03 0000 Vacation Rental Licenses	1,800.00	2,000.00	1,100.00	2,622.50	1,500.00	1,500.00	
321 Licenses	3,735.00	4,130.00	3,820.00	3,789.16	2,900.00	2,900.00	
322 10 00 0000 Building Permits	65,371.11	59,321.24	-3,979.44	80.00	0.00	0.00	
322 Permits	65,371.11	59,321.24	-3,979.44	80.00			
320 Licenses & Permits	69,106.11	63,451.24	-159.44	3,869.16	2,900.00	2,900.00	
333 11 00 0000 DOC-CARES Act Grant	0.00	0.00	68,860.29	0.00	0.00	0.00	
333 14 51 0001 CDBG Housing Rehab Grant	0.00	27,081.57	96,880.01	183,280.22	250,000.00	0.00	
334 01 20 0000 AOC LFO Judicial agency grant	0.00	4.33	0.00	0.00	0.00	0.00	
334 03 10 0000 DOE-Shoreline Master Plan Grant	0.00	0.00	0.00	1,980.73	11,000.00	0.00	
334 03 10 0001 DOE-Spills Grant	0.00	79,307.18	0.00	0.00	0.00	0.00	
334 04 20 0001 Dept. of Commerce GMA Grant	0.00	0.00	0.00	25,000.00	0.00	0.00	
330 Grants	0.00	106,393.08	96,880.01	210,260.95	261,000.00		
335 00 91 0000 PUD Privilege Tax (in Lieu)	12,434.06	12,320.85	12,999.58	0.00	11,000.00	11,000.00	
335 04 01 0000 LE & CJ Leg One-Time Cost	0.00	0.00	0.00	6,714.00	0.00	0.00	
335 State Shared	12,434.06	12,320.85	12,999.58	6,714.00	11,000.00	11,000.00	
336 06 21 0000 Criminal Justice - Low Population	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
336 06 25 0000 Criminal Justice - Contracted Services	2,790.68	2,910.06	3,117.77	3,229.62	2,500.00	2,500.00	
336 06 26 0000 Criminal Justice - Special Programs	1,634.99	1,698.61	1,816.32	1,883.97	1,936.35	1,891.00	Reduced based on 2020 census
336 06 42 0000 Marijuana Excise Tax	2,398.56	2,569.22	3,554.07	2,995.33	1,853.60	2,272.25	Reduced based on 2020 census
336 06 51 0000 DUI/Other Crim Justice Assist	230.62	219.46	235.45	263.28	0.00	0.00	
336 06 94 0000 Liquor Excise Tax	7,886.23	8,611.28	10,210.97	11,243.93	9,367.30	9,836.25	Reduced based on 2020 census
337 40 00 0000 Private Harvest Tax	15.61	17.96	7.35	7.49	0.00	0.00	
336 State Entitlements, Impact Payments &	15,956.69	17,026.59	19,941.93	20,623.62	16,657.25	17,499.50	
330 Intergovernmental Revenues	28,390.75	135,740.52	198,681.81	237,598.57	288,657.25	28,499.50	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
341 43 00 0000 General Admin Services	0.00	0.00	124,944.97	0.00	126,000.00	215,797.62	Revised cost allocation plan and estimate
341 81 00 0000 Printing/Photocopy Services	14.00	66.18	13.85	10.18	0.00	0.00	
342 33 05 0000 Active Probation Fee	0.00	0.00	5,169.42	7,484.62	0.00	7,000.00	
341 Admin, Printing & Probation Fees	14.00	66.18	130,128.24	7,494.80	126,000.00	222,797.62	
342 21 00 0000 Fire District II Fire Control	29,650.57	21,348.22	19,048.36	24,951.46	32,700.00	32,700.00	
342 Fire District 2	29,650.57	21,348.22	19,048.36	24,951.46	32,700.00	32,700.00	
345 83 00 0000 Planning Fees	3,175.00	9,250.00	38,887.00	13,165.00	4,500.00	4,500.00	
345 Planning	3,175.00	9,250.00	38,887.00	13,165.00	4,500.00	4,500.00	
345 83 01 0000 N Bonn Bldg Inspect Reimburse	5,741.20	1,973.20	29.00	0.00	0.00	0.00	
345 83 02 0000 Skamania County Reimbursement	1,205.89	2,659.88	395.15	0.00	0.00	0.00	
346 Building	6,947.09	4,633.08	424.15	0.00			
340 Charges For Goods & Services	39,786.66	35,297.48	188,487.75	45,611.26	163,200.00	259,997.62	
353 10 00 0000 Traffic Infractions/Parking	4,327.90	5,622.09	6,494.07	5,043.75	3,000.00	5,000.00	
353 70 00 0000 Non-Traffic Infractions	29.27	139.78	244.49	100.98	100.00	100.00	
355 20 00 0000 DUI Fines	1,220.06	298.41	297.28	555.76	1,000.00	1,000.00	
355 80 00 0000 Criminal Traffic Fines	1,238.81	580.49	2,453.39	4,132.44	1,000.00	1,000.00	
356 90 00 0000 Criminal Non-Traffic Fines	767.98	340.53	409.26	999.55	600.00	600.00	
357 37 00 0000 Court Cost Recoupments	5,833.20	9,300.65	5,192.57	3,804.79	5,000.00	5,000.00	
350 Fines & Penalties	13,417.22	16,281.95	15,091.06	14,637.27	10,700.00	12,700.00	
361 11 00 0000 Interest Income/General Fund	12,805.97	28,231.67	16,662.45	-1,496.16	5,000.00	5,000.00	
361 40 00 0000 Sales Tax Interest	742.54	1,117.41	618.36	275.72	200.00	200.00	
362 00 00 0000 Park Rentals	0.00	2,500.00	1,500.00	3,500.00	0.00	2,500.00	
367 10 00 0000 Fire Department Donations	1,000.00	0.00	0.00	0.00	0.00	0.00	
369 91 00 0000 Miscellaneous Income	393.99	604.88	665.98	322.64	300.00	300.00	
360 Interest & Other Earnings	14,942.50	32,453.96	19,446.79	2,602.20	5,500.00	8,000.00	
361 40 00 0631 CATV-Interest	0.00	0.00	1.43	0.00	0.00	0.00	
369 91 00 0001 Agency Collections - State Bldg Code	441.50	340.00	13.00	0.00	0.00	0.00	
386 90 00 0000 Agency Deposit - Court Remittances	10,567.78	11,255.01	0.00	0.00	0.00	0.00	
388 10 00 0000 CE-Prior Period Adjustment	2,220.37	0.00	3,098.81	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
389 40 00 0000 Agency Deposit - Court Trust	9,700.34	0.00	0.00	0.00	0.00	0.00	
380 Non Revenues	22,929.99	11,595.01	3,113.24	0.00	0.00	0.00	
TOTAL REVENUES:	2,441,434.44	2,603,666.76	1,989,309.66	1,948,952.94	2,124,492.23	1,980,492.55	

General Fund

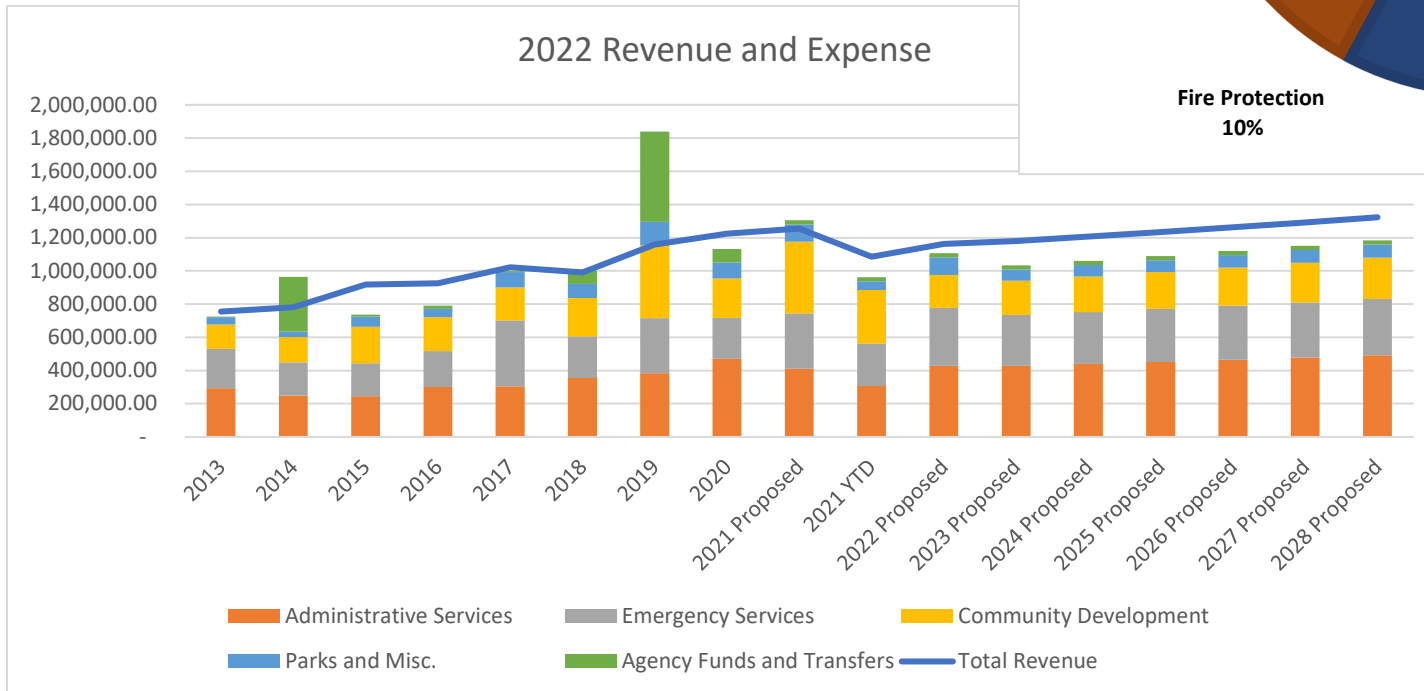
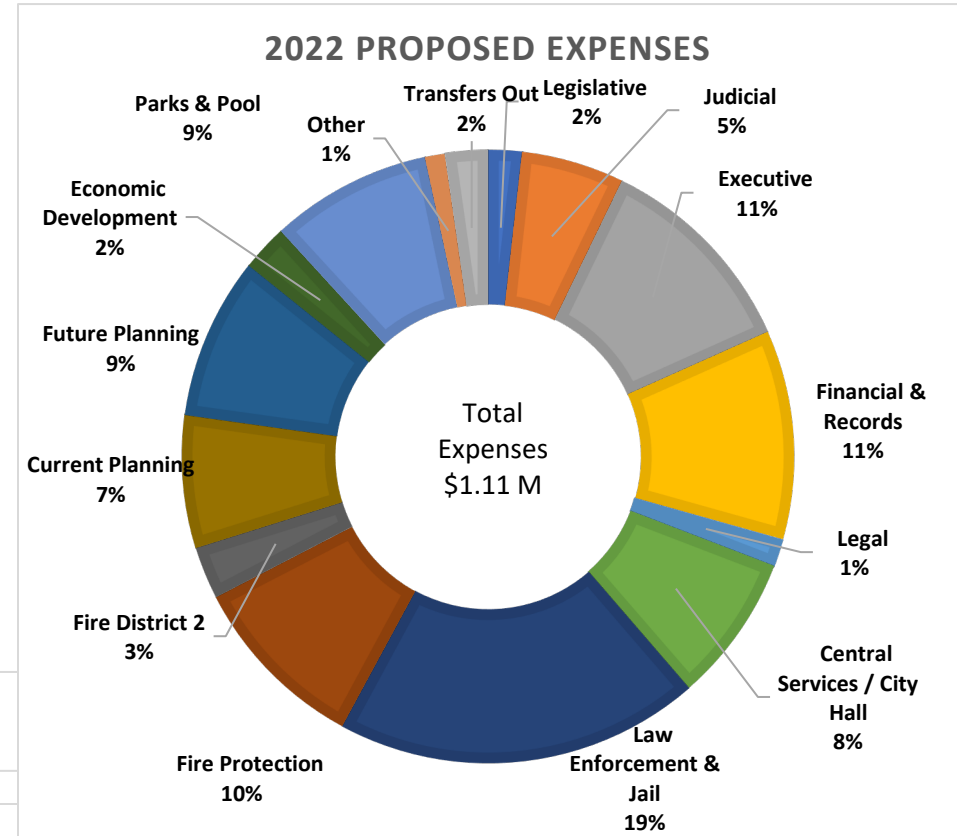
General Fund expenditures include all general government functions such as legislative, legal, municipal court, law enforcement, fire protection, building inspector services, planning services, parks maintenance, finance and accounting, and general administrative services.

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 2022 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 and the Transfer Out expense is \$25k to the Fire Reserve.

2022 projects include a Fire Department Strategic Plan for \$20k and replacing computers and monitors for \$10k.

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



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

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
511 30 41 0000 Ordinance Codification	5,293.50	2,374.74	1,974.50	1,042.50	2,500.00	2,500.00	
511 30 44 0000 Legislative Publishing	7,922.64	4,787.44	4,791.60	4,658.71	3,500.00	3,500.00	
511 60 10 0000 Council Salary	10,777.04	11,399.99	10,500.00	7,050.00	12,000.00	12,000.00	
511 60 20 0000 Council Benefits	845.30	895.86	818.76	524.20	1,000.00	1,000.00	
511 60 43 0000 Travel/Lodging Council	1,130.84	52.43	0.00	0.00	2,000.00	500.00	Reduced based on history
511 60 49 0000 Tuition Council	0.00	225.00	0.00	40.00	1,000.00	250.00	Reduced based on history
511 Legislative	25,969.32	19,735.46	18,084.86	13,315.41	22,000.00	19,750.00	
512 50 41 0001 Jury Management/Courtroom Use	747.48	694.19	0.00	0.00	0.00	0.00	
512 50 41 0003 Municipal Court Contract	20,000.00	0.00	0.00	0.00	0.00	0.00	
512 52 10 0001 Court Clerk Salary	4,208.27	3,817.08	3,683.35	3,353.03	5,000.00	5,000.00	
512 52 20 0001 Court Clerk Benefits	944.15	1,456.06	738.69	652.23	3,000.00	2,000.00	
512 52 31 0000 Court Supplies	118.47	0.00	118.42	0.00	0.00	0.00	
512 52 41 0001 Jury Management/Courtroom Use	1,644.30	0.00	817.53	419.27	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	0.00	20,000.00	20,000.00	18,333.00	20,000.00	20,000.00	
512 52 51 0000 Sheriff Warrant Service Charge	240.00	0.00	0.00	0.00	500.00	250.00	Reduced based on history
515 35 41 0000 Prosecuting Attorney County Contract	16,000.00	16,000.00	16,000.00	14,667.00	16,000.00	16,000.00	
515 93 41 0000 Indigent Defense	10,738.50	12,503.44	13,436.25	11,868.75	15,000.00	15,000.00	
512 Judicial	54,641.17	54,470.77	54,794.24	49,293.28	61,200.00	59,950.00	
513 10 10 0000 Mayor Salary	7,200.00	7,200.00	7,200.00	6,000.00	7,200.00	7,200.00	
513 10 10 0001 City Administrator Salary	64,583.59	70,682.33	78,795.93	73,998.39	75,000.00	81,750.00	
513 10 20 0000 Mayor Benefits	556.30	550.80	561.29	448.51	625.00	625.00	
513 10 20 0001 City Administrator Benefits	30,629.88	30,945.66	16,133.64	14,612.43	28,000.00	30,520.00	
513 10 43 0000 Travel/Lodging Mayor/Administrator	0.00	2,336.70	0.00	20.00	2,000.00	2,000.00	
513 10 49 0000 Tuition Mayor/Administrator	0.00	256.95	703.10	542.95	1,000.00	1,000.00	
513 Executive	102,969.77	111,972.44	103,393.96	95,622.28	113,825.00	123,095.00	
514 20 10 0001 Budgeting/Accounting Salary	67,431.97	58,290.69	71,687.60	57,057.19	66,000.00	71,940.00	
514 20 20 0001 Budgeting/Accounting Benefits	23,007.60	22,796.54	20,933.09	14,303.00	21,000.00	22,890.00	
514 20 41 0001 EBPP Fees General Fund	75.65	542.41	369.85	210.71	600.00	600.00	
514 20 41 0022 Audit Fee	4,883.96	0.00	5,493.43	5,704.74	7,000.00	7,000.00	
514 20 43 0000 Travel Financial/Records	1,422.24	1,452.39	753.87	348.96	3,000.00	1,000.00	Reduced based on history
514 20 46 0000 Clerk Bond Premiums	3,822.21	8.00	99.00	102.00	200.00	200.00	
514 20 49 0000 Training/Tuition - Financial/Records	2,212.70	4,130.14	1,080.00	160.00	3,000.00	3,000.00	
514 20 49 0001 Dues & Membership - Financial	245.00	910.00	1,136.70	1,169.00	1,200.00	1,200.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
514 20 49 0002 Fiduciary Fees/VISA	559.50	1,494.41	3,900.80	3,468.47	2,500.00	4,000.00	
514 20 49 0003 Miscellaneous Charges	0.00	14.29	838.27	149.89	500.00	500.00	
514 30 10 0000 Minutes - Recording Fee Sal	1,510.00	2,341.25	1,826.67	1,516.29	2,250.00	2,452.50	
514 30 20 0000 Minutes - Recording Fee Ben	130.50	224.21	159.46	125.73	200.00	218.00	
514 41 41 0000 Elections	0.00	877.78	0.00	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	
514 Financial, Recording & Elections	105,301.33	93,082.11	108,278.74	84,315.98	114,450.00	122,000.50	
515 41 41 0000 Advisory Board Services	19,495.15	24,494.20	25,710.00	12,580.39	30,000.00	15,000.00	Reduced-costs invoiced allocated to funds as necessary
515 41 43 0000 Travel - Legal	0.00	158.24	0.00	0.00	750.00	750.00	
515 41 49 0000 Training & Tuition - Legal	0.00	42.00	0.00	0.00	750.00	750.00	
515 Legal Services	19,495.15	24,694.44	25,710.00	12,580.39	31,500.00	16,500.00	
517 70 22 0000 Unemployment Claims	891.60	10,359.16	10,596.00	-9,693.90	0.00	0.00	
517 70 25 0000 Old Age Survivor Insurance	0.00	25.00	25.00	25.00	25.00	25.00	
517 70 41 0000 Old Age Survivor Insurance	25.00	0.00	0.00	0.00	0.00	0.00	
517 90 26 0000 Staff Wellness	0.00	0.00	0.00	0.00	500.00	500.00	
517 Employee Benefit Programs	916.60	10,384.16	10,621.00	-9,668.90	525.00	525.00	
518 20 44 0000 DNR Fire Control Assessment	0.50	17.90	17.90	17.90	0.00	0.00	
518 30 10 0000 Building Repair Salary	1,630.94	1,738.91	2,485.77	2,555.84	3,000.00	4,000.00	
518 30 20 0000 Building Repair Benefits	891.95	1,162.12	1,393.15	1,169.36	1,500.00	2,000.00	
518 30 31 0000 Household Supplies/Repairs	1,173.65	409.26	707.55	828.26	2,000.00	1,000.00	Reduced based on history
518 30 41 0000 Custodial Services	3,850.00	4,029.00	966.14	1,170.10	1,000.00	1,000.00	
518 30 41 0001 Contractual Services	3,262.50	6,709.80	2,848.73	2,094.65	2,500.00	2,500.00	
518 30 44 0000 HR-Advertisement	0.00	946.73	691.56	537.00	0.00	1,000.00	Added based on open position estimate
518 30 45 0099 Eq Rental-Bldg Repair	952.48	578.11	1,139.19	695.30	1,000.00	1,000.00	
518 30 46 0000 Insurance - Liability	13,311.88	1,120.60	10,428.42	11,655.78	14,000.00	15,260.00	
518 30 47 0000 Heat & Lights	2,477.97	2,505.12	3,095.82	2,487.58	3,000.00	3,500.00	
518 30 47 0001 City Hall Water/Sewer	762.41	1,047.10	1,120.20	1,134.01	1,330.29	1,463.32	
518 30 48 0000 Building Repair Supplies	250.12	1,075.91	48.21	1,694.56	1,000.00	500.00	Reduced based on history
518 40 31 0000 Office Supplies	5,146.58	3,817.17	4,951.70	4,474.24	6,000.00	16,000.00	
518 40 41 0000 Office Equip Repair & Maintenance	5,357.77	14,094.97	20,459.05	25,739.46	16,000.00	26,000.00	
518 40 42 0000 Central Services Telephone	3,600.94	4,112.50	4,580.57	2,879.08	4,000.00	4,000.00	
518 40 42 0001 Miscellaneous - Postage	798.81	545.61	362.40	40.36	500.00	500.00	
518 63 41 0000 COVID-19 Outsourced Services	0.00	0.00	9,999.16	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
518 80 41 0023 Website - General Fund	260.00	1,290.00	240.00	200.00	8,000.00	3,200.00	
518 90 10 0000 COVID-19 - Salaries	0.00	0.00	18,802.66	2,505.64	0.00	0.00	
518 90 20 0000 COVID-19 - Benefits	0.00	0.00	5,646.24	944.71	0.00	0.00	
518 90 31 0000 COVID-19 Supplies	0.00	0.00	40,498.55	0.00	0.00	0.00	
518 90 41 0000 COVID-19 Services	0.00	0.00	6,569.07	0.00	0.00	0.00	
518 90 49 0001 Dues And Membership - General Govt	3,561.80	3,313.14	1,883.00	1,361.00	3,000.00	3,000.00	
594 18 62 0000 City Hall Improvements	0.00	0.00	10,353.48	719.04	0.00	0.00	
594 18 64 0000 Office Furniture/Equipment	0.00	1,053.80	0.00	7,215.44	0.00	0.00	
594 18 64 0001 Computer Equipment	1,216.26	19,497.53	1,111.80	0.00	0.00	0.00	
518 Centralized Services	48,506.56	69,065.28	150,400.32	72,119.31	67,830.29	85,923.32	
521 20 41 0000 Police Services	166,360.00	169,731.00	174,823.00	169,397.97	176,905.87	185,928.07	
521 20 41 0001 CR Jus #4 Basic Law Enforcemnt	2,495.80	2,910.06	3,117.77	3,229.62	2,700.00	2,700.00	
521 30 41 0000 CR Jus #1 Drug/Alcohol ED	1,929.87	1,698.61	1,816.32	1,438.84	1,600.00	1,600.00	
523 30 41 0000 Probation And Parole Services	0.00	0.00	4,908.74	7,484.62	0.00	10,000.00	
523 60 41 0000 Jail Services	13,325.00	11,012.60	11,926.00	10,920.00	13,000.00	13,000.00	
521 Law Enforcement	184,110.67	185,352.27	196,591.83	192,471.05	194,205.87	213,228.07	
522 10 10 0000 Fire Chief/Administration - Salaries	1,200.00	1,480.80	1,873.92	1,336.96	1,900.00	1,900.00	
522 10 20 0000 Fire Chief/Administration - Benefits	91.80	91.80	93.59	74.71	100.00	100.00	
522 20 10 0000 Fire Contract Volunteer Reimb	15,280.00	11,434.00	8,930.00	0.00	16,000.00	16,000.00	
522 20 20 0000 Firefighter Benefits	1,168.96	874.71	689.34	0.00	1,000.00	1,000.00	
522 20 24 0000 Firefighter Pension/Disability	2,130.00	1,920.00	2,190.00	2,160.00	2,500.00	2,500.00	
522 20 31 0000 Fire Supplies	7,981.94	8,578.63	3,043.62	17,309.50	10,000.00	15,000.00	
522 20 31 0119 Fire Supplies-COVID-19	0.00	0.00	2,589.35	51.63	0.00	0.00	
522 20 32 0000 Fire Truck Fuel	448.94	604.58	256.83	403.55	1,000.00	1,000.00	
522 20 41 0000 Fire-Contractual Services	0.00	0.00	0.00	1,451.40	25,000.00	20,000.00	Revised estimate.
522 20 42 0000 Fire Telephone	1,235.64	1,226.18	1,033.66	1,156.20	1,400.00	1,400.00	
522 20 46 0000 Fire Truck Insurance	3,146.35	759.07	1,302.27	1,860.98	1,500.00	1,545.00	
522 20 48 0000 Fire Hydrant Repair/Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
522 20 49 0001 Dues & Memb./Sub. City Fire	245.19	240.00	242.50	152.50	250.00	250.00	
522 30 10 0000 Fire Support Salary	6,434.03	4,996.81	2,826.30	3,725.95	8,500.00	5,000.00	Reduced based on history
522 30 20 0000 Fire Support Benefits	3,743.95	3,003.37	1,157.56	1,621.63	7,000.00	2,500.00	Reduced based on history
522 30 31 0001 Fire Prevention Supplies City	81.70	0.00	0.00	0.00	500.00	500.00	
522 30 41 0000 Fire Investigations	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
522 30 45 0099 Eq Rental - Fire Support	3,528.70	2,212.72	770.28	1,050.34	5,500.00	5,500.00	
522 45 43 0000 Travel - Fire Department	65.30	0.00	0.00	0.00	1,000.00	1,000.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
522 45 49 0000 Fire Department Training	676.48	351.46	33.03	0.00	3,000.00	3,000.00	
522 50 47 0000 Fire Hall Heat And Lights	2,598.75	2,499.56	2,813.12	1,958.73	3,000.00	3,000.00	
522 50 47 0001 Fire Hall Water-Sewer	0.00	0.00	1,946.82	3,466.90	5,000.00	5,250.00	
522 50 47 0099 Water on Demand For Hydrants	4,000.00	4,000.00	0.00	8,000.00	4,000.00	4,000.00	
522 50 48 0000 Fire Hall Repair	134.89	0.00	4,523.40	1,029.07	5,000.00	1,000.00	Reduced based on history.
522 60 48 0000 Fire Equipment Repair	2,264.04	6,809.23	3,155.56	4,356.90	6,000.00	6,000.00	
594 22 64 0001 Fire Equip Purchase - City	0.00	79,529.85	0.00	0.00	0.00	0.00	
597 12 00 0000 Transfer Out To 303 Joint Emerg. Fac.	0.00	34,316.57	0.00	0.00	0.00	0.00	
202 Fire Department	56,456.66	164,929.34	39,471.15	51,166.95	111,150.00	99,445.00	
522 20 31 0002 Fire Supplies FD II	4,788.10	8,852.82	2,587.26	27,858.43	10,000.00	20,000.00	
522 20 31 0219 Fire Supplies FD II-COVID-19	0.00	0.00	2,589.37	51.63	0.00	0.00	
522 20 32 0002 Fire Truck Fuel FDII	1,102.81	948.05	834.46	849.86	1,000.00	1,000.00	
522 20 49 0002 Dues & Membership/Subscriptions FD II	245.19	405.00	242.50	152.50	250.00	250.00	
522 30 31 0020 Fire Prevention Supplies FDII	110.77	0.00	0.00	0.00	500.00	500.00	
522 45 43 0002 Travel-FD II	65.29	0.00	0.00	0.00	0.00	0.00	
522 45 49 0002 Fire Training FD II	676.51	351.45	33.03	0.00	3,000.00	3,000.00	
522 60 48 0002 Fire Equipment Repair FDII	179.03	196.55	149.94	430.32	6,000.00	6,000.00	
203 Fire District 2	7,167.70	10,753.87	6,436.56	29,342.74	20,750.00	30,750.00	
522 Fire Control	63,624.36	175,683.21	45,907.71	80,509.69	131,900.00	130,195.00	
528 60 41 0000 Dispatch Fees - City	1,794.40	2,301.39	0.00	2,831.16	2,500.00	2,500.00	
528 60 42 0000 Radio Contract	2,870.85	2,870.84	3,229.75	3,171.09	3,500.00	3,500.00	
528 Dispatch Services	4,665.25	5,172.23	3,229.75	6,002.25	6,000.00	6,000.00	
551 00 41 0000 CDBG Housing Rehab Cont. Svc.	0.00	89,117.85	34,843.73	183,280.22	250,000.00	0.00	
551 Public Housing Services	0.00	89,117.85	34,843.73	183,280.22	250,000.00	0.00	
553 70 41 0000 Air Pollution Authority	215.40	276.80	434.75	458.60	300.00	500.00	
553 70 41 0001 Water Runoff Testing	0.00	0.00	0.00	1,274.50	0.00	0.00	
553 Conservation	215.40	276.80	434.75	1,733.10	300.00	500.00	
554 90 40 0000 Waterfront Mitigation Support	0.00	7,332.55	0.00	0.00	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
554 Environmental Services	0.00	7,332.55	0.00	0.00	0.00	0.00	
558 50 10 0000 Building Inspector Salary	46,411.36	45,281.71	2,686.63	293.24	0.00	0.00	
558 50 20 0000 Building Inspector Benefits	26,701.02	26,554.65	1,492.97	155.34	0.00	0.00	
558 50 31 0000 Building Department Supplies	41.33	189.77	5.37	0.00	0.00	0.00	
558 50 41 0000 Current Planning/ Building Consulting Services	0.00	90.00	0.00	1,926.00	0.00	5,000.00	
558 50 42 0000 Building Department Telephone	674.01	590.19	0.00	0.00	0.00	0.00	
558 50 43 0000 Travel - Building Inspector	0.00	1,088.98	0.00	0.00	0.00	0.00	
558 50 45 0099 Eq Rental - Building Dept	18,506.00	17,053.40	709.80	86.96	0.00	0.00	
558 50 49 0000 Training & Tuition - Building Dept	45.00	1,187.73	0.00	80.00	0.00	0.00	
558 50 49 0001 Dues & Membership - Bldg Dept	210.00	95.00	0.00	0.00	0.00	0.00	
550 Building	92,588.72	92,131.43	4,894.77	2,541.54		5,000.00	
558 50 10 0001 Current Planning Salary	0.00	0.00	0.00	0.00	0.00	50,000.00	
558 50 20 0001 Current Planning Benefits	0.00	0.00	0.00	0.00	0.00	22,500.00	
558 60 10 0000 Planning Salary	78,116.46	83,163.00	85,597.02	79,683.80	90,000.00	50,000.00	
558 60 10 0001 Planning Recorder - Salaries	760.00	1,038.78	1,300.17	912.47	1,800.00	1,800.00	
558 60 10 0002 Planning Commission Salaries	3,900.00	3,077.68	4,050.00	3,450.00	4,500.00	4,500.00	
558 60 10 0003 Planning Intern Salary	6,506.25	0.00	0.00	0.00	0.00	0.00	
558 60 20 0000 Planning Benefits	35,714.78	37,331.50	41,095.47	36,973.09	45,000.00	22,500.00	
558 60 20 0001 Planning Recorder - Benefits	65.71	66.87	113.44	75.60	180.00	180.00	
558 60 20 0002 Planning Commission Benefits	314.08	242.32	315.85	258.15	500.00	500.00	
558 60 20 0003 Planning Intern Benefits	583.82	0.00	0.00	0.00	0.00	0.00	
558 60 31 0000 Planning Supplies	74.27	0.00	0.00	21.86	200.00	200.00	
558 60 41 0000 Planning & Professional Assist	1,410.00	119,807.30	52,651.76	9,821.75	20,000.00	10,000.00	Revised estimate
558 60 41 0001 Planning Publication	898.56	819.00	1,241.06	280.54	1,750.00	1,000.00	Revised estimate
558 60 43 0000 Travel - Planning/Prof Assistance	20.00	898.88	0.00	0.00	1,500.00	1,500.00	
558 60 49 0000 Training & Tuition - Planning	230.00	451.69	0.00	27.00	1,500.00	1,500.00	
558 60 49 0001 Dues & Membership - Planning	394.00	0.00	0.00	445.00	600.00	600.00	
558 60 49 0002 Planning Filing Fees/Misc	113.00	570.00	27.65	75.90	200.00	200.00	
560 Planning	129,100.93	247,467.02	186,392.42	132,025.16	167,730.00	166,980.00	
558 70 49 0001 EDC Assessment	9,945.00	10,237.50	10,530.00	6,445.00	12,890.00	25,905.60	
558 70 49 0002 MCEDD Services	806.00	894.00	982.00	1,103.00	1,000.00	1,200.00	
570 Economic Development	10,751.00	11,131.50	11,512.00	7,548.00	13,890.00	27,105.60	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
558 Planning & Community Devel	232,440.65	350,729.95	202,799.19	142,114.70	181,620.00	199,085.60	
562 10 41 0000 Farmers Market Support	0.00	0.00	0.00	0.00	0.00	10,000.00	Services as discussed at 11/8 council meeting.
562 Public Health	0.00	0.00	0.00	0.00	0.00	10,000.00	
565 10 49 0000 Food Bank Support	6,000.00	10,000.00	10,000.00	6,667.00	10,000.00	10,000.00	
565 Welfare	6,000.00	10,000.00	10,000.00	6,667.00	10,000.00	10,000.00	
566 72 42 0000 Substance Abuse/Liquor Excise	157.73	211.16	204.23	224.87	150.00	150.00	
566 Substance Abuse	157.73	211.16	204.23	224.87	150.00	150.00	
573 20 41 0000 Trail Of The Gods Mural	0.00	0.00	0.00	0.00	6,000.00	0.00	
573 90 49 0000 Hosting of Meetings/Events	1,194.49	1,022.13	319.08	55.56	500.00	500.00	
573 Cultural & Community Activities	1,194.49	1,022.13	319.08	55.56	6,500.00	500.00	
594 75 63 0000 Exhibit Hall Re-roof	0.00	0.00	15,000.00	0.00	0.00	0.00	
575 Cultural & Recreational Facilities	0.00	0.00	15,000.00	0.00	0.00	0.00	
576 20 41 0000 Community Pool Support	20,000.04	32,500.00	37,500.00	20,000.00	40,000.00	40,000.00	
576 80 10 0000 Park Maintenance Salary	18,654.56	38,961.16	13,913.10	10,493.55	20,000.00	25,000.00	
576 80 20 0000 Park Maintenance Benefits	7,260.87	17,010.55	8,310.70	5,704.15	12,000.00	13,000.00	
576 80 31 0000 Parks Supplies	10,433.21	10,288.24	1,613.39	883.43	2,000.00	2,000.00	
576 80 45 0099 Eq Rental - Parks	14,092.05	11,315.73	6,543.78	4,184.58	12,360.00	12,360.00	
576 80 47 0000 Parks Electricity	320.79	454.36	651.50	613.15	500.00	500.00	
576 80 47 0001 Parks Water	0.00	0.00	587.81	1,859.03	1,800.00	1,800.00	
576 80 48 0000 Parks - Contracted	6,311.18	11,332.00	0.00	0.00	0.00	0.00	
576 Park Facilities	77,072.70	121,862.04	69,120.28	43,737.89	88,660.00	94,660.00	
558 50 49 0002 Agency Remittances - State Bldg Code	416.50	207.50	132.50	0.00	0.00	0.00	
582 10 00 0000 Refund Deposits - CATV Trust	0.00	0.00	3,100.24	0.00	0.00	0.00	
586 90 00 0000 Agency Disbursement - Court	10,796.22	11,090.82	0.00	0.00	0.00	0.00	
586 91 00 0000 Agency Disbursement - Court Trust	5,657.50	856.79	0.00	0.00	0.00	0.00	
589 99 00 0000 Payroll Clearing	0.00	2,275.71	-12.59	-174.51	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:32:29 Date: 11/17/2021

001 General Expense Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
580 Non Expenditures	16,870.22	14,430.82	3,220.15	-174.51	0.00	0.00	
597 00 01 0020 Transfers-Out - Fire Reserve	0.00	480,000.00	81,023.20	25,000.00	25,000.00	25,000.00	
597 00 01 0100 Transfers-Out - To 100 Street Fund	0.00	5,565.12	0.00	0.00	0.00	0.00	
597 00 01 0630 Transfers-Out -Municipal Court	0.00	5,443.28	0.00	0.00	0.00	0.00	
597 00 01 0631 Transfers-Out - CATV	0.00	3,115.25	0.00	0.00	0.00	0.00	
597 12 00 0000 Transfer Out To Joint Emergency Facilities	63,198.11	0.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	63,198.11	494,123.65	81,023.20	25,000.00	25,000.00	25,000.00	
508 91 00 0001 CE-Unreserved Ending Cash	0.00	0.00	0.00	0.00	734,276.94	778,880.93	Updated based on change in revenues and expenses
100 Unreserved	0.00	0.00	0.00	0.00	734,276.94	778,880.93	
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	
202 Fire Department	0.00	0.00	0.00	0.00			
999 Ending Balance	0.00	0.00	0.00	0.00	818,826.07	863,430.06	
TOTAL EXPENDITURES:	1,007,349.48	1,838,719.32	1,133,977.02	999,199.57	2,124,492.23	1,980,492.55	
FUND GAIN/LOSS:	1,434,084.96	764,947.44	855,332.64	949,753.37	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:34:49 Date: 11/17/2021

010 General Reserve Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0010 General Reserve-Beginning Cash	0.00	0.00	326,705.62	326,705.62	326,705.62	326,705.62	
308 Beginning Balances	0.00	0.00	326,705.62	326,705.62	326,705.62	326,705.62	
361 11 00 0010 General Res-Interest	0.00	1,112.20	0.00	5,595.54	0.00	0.00	
360 Interest & Other Earnings	0.00	1,112.20	0.00	5,595.54	0.00	0.00	
397 01 00 0301 Gen. Res.-Transfer In From Timber Harvest	0.00	325,593.42	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	325,593.42	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	326,705.62	326,705.62	332,301.16	326,705.62	326,705.62	
508 51 00 0010 General Res-Ending Cash	0.00	0.00	0.00	0.00	326,705.62	326,705.62	
999 Ending Balance	0.00	0.00	0.00	0.00	326,705.62	326,705.62	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	326,705.62	326,705.62	
FUND GAIN/LOSS:	0.00	326,705.62	326,705.62	332,301.16	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

City Of Stevenson

Time: 12:34:49 Date: 11/17/2021

020 Fire Reserve Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0020 Fire Res-Beginning Cash	0.00	0.00	1,483,593.47	1,564,616.67	1,564,616.67	1,589,616.67	
308 Beginning Balances	0.00	0.00	1,483,593.47	1,564,616.67	1,564,616.67	1,589,616.67	
361 11 00 0020 Fire Res-Interest	0.00	3,593.47	0.00	18,035.75	0.00	0.00	
360 Interest & Other Earnings	0.00	3,593.47	0.00	18,035.75	0.00	0.00	
397 02 00 0001 Fire Res-Transfer In From General Fund	0.00	480,000.00	81,023.20	25,000.00	25,000.00	25,000.00	
397 02 00 0301 Fire Res-Transfer In From Timber Harvest	0.00	1,000,000.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	1,480,000.00	81,023.20	25,000.00	25,000.00	25,000.00	
TOTAL REVENUES:	0.00	1,483,593.47	1,564,616.67	1,607,652.42	1,589,616.67	1,614,616.67	
508 51 00 0020 Fire Res-Ending Cash	0.00	0.00	0.00	0.00	1,589,616.67	1,614,616.67	
999 Ending Balance	0.00	0.00	0.00	0.00	1,589,616.67	1,614,616.67	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	1,589,616.67	1,614,616.67	
FUND GAIN/LOSS:	0.00	1,483,593.47	1,564,616.67	1,607,652.42	0.00	0.00	

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:34:49 Date: 11/17/2021

030 ARPA

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0030 ARPA-Beginning Balance	0.00	0.00	0.00	0.00	0.00	223,677.00	
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	223,677.00	
332 92 10 0000 DOC-ARPA Distribution	0.00	0.00	0.00	223,677.00	0.00	223,677.00	
330 Grants	0.00	0.00	0.00	223,677.00		223,677.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	223,677.00	0.00	223,677.00	
TOTAL REVENUES:	0.00	0.00	0.00	223,677.00	0.00	447,354.00	
508 51 00 0030 ARPA-Ending Balance	0.00	0.00	0.00	0.00	0.00	447,354.00	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	447,354.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	447,354.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	223,677.00	0.00	0.00	

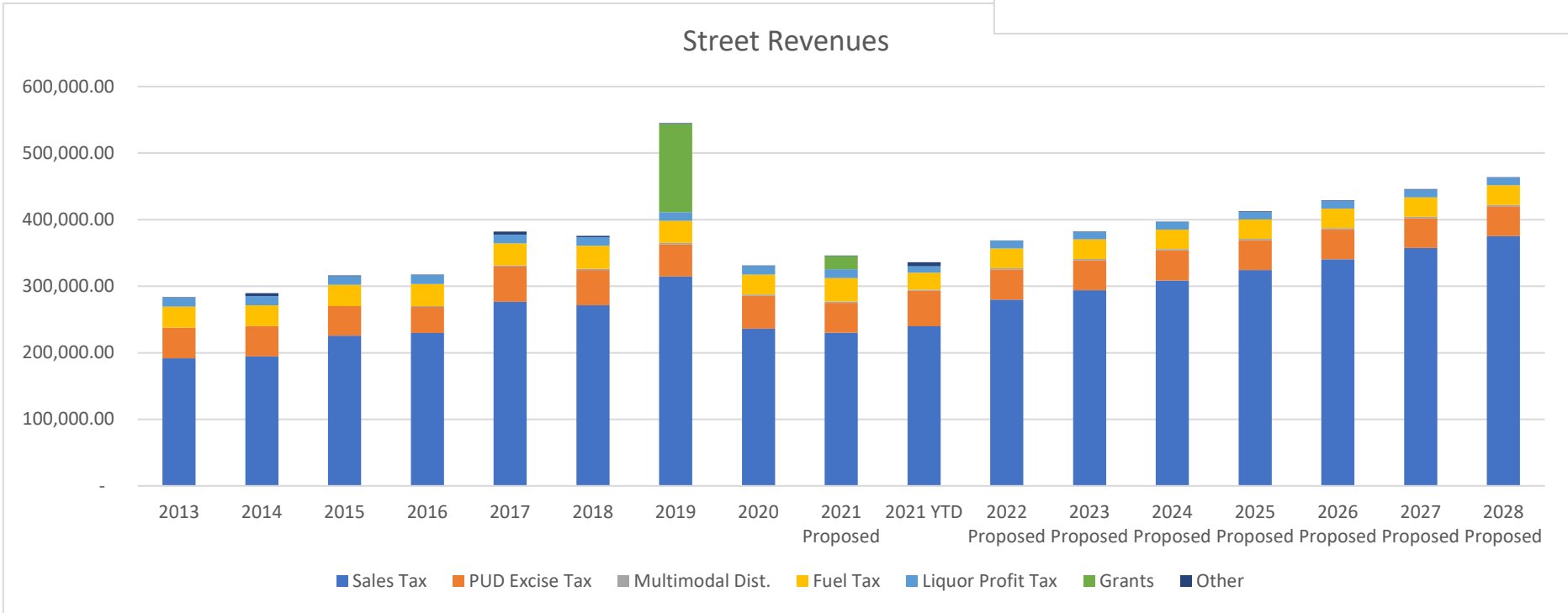
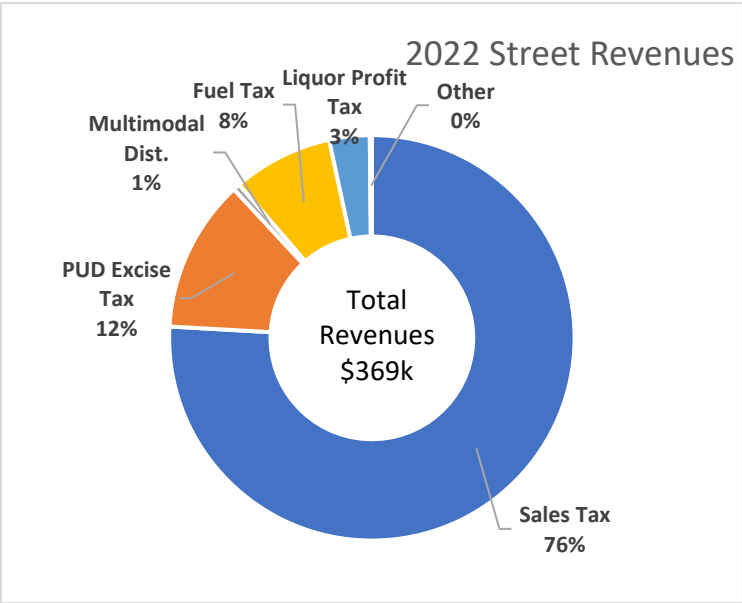
The ARPA Fund is for projects and programs as obligated by City Council and restricted for use in accordance with the American Rescue Plan Act and guidance set by the Department of Commerce. Council is in the process of determining how to use these funds, which will include community engagement. These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

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: 12:36:09 Date: 11/17/2021

100 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0100 ST Unreserved Begin CA & Invest	132,413.00	177,995.51	296,289.98	300,691.94	300,691.94	201,186.34	
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	142,413.00	187,995.51	306,289.98	310,691.94	310,691.94	211,186.34	
313 11 00 0100 Additional .5% Sales Tax	271,330.89	314,506.02	236,100.73	239,942.21	230,000.00	280,000.00	Revised estimate based on 2021 actual trends.
316 42 00 0000 PUD Excise Tax	52,930.75	48,335.28	49,358.50	53,137.34	45,000.00	45,000.00	
310 Taxes	324,261.64	362,841.30	285,459.23	293,079.55	275,000.00	325,000.00	
322 40 00 0000 Street ROW Applications & Permits	1,175.00	525.00	325.00	400.00	600.00	600.00	
322 40 01 0000 Right of Way Permit Repairs	0.00	50.00	0.00	0.00	0.00	0.00	
320 Licenses & Permits	1,175.00	575.00	325.00	400.00	600.00	600.00	
334 02 30 0000 DNR Community Forestry Assistance Grant	0.00	0.00	0.00	0.00	20,000.00	0.00	
334 03 80 0000 TIB Relight WA Grant	0.00	109,077.00	0.00	0.00	0.00	0.00	
334 03 80 0002 TIB Chipseal Grant	0.00	23,763.00	0.00	0.00	0.00	0.00	
336 00 71 0000 Multimodal Transportation - Cities	2,195.16	2,180.38	2,208.35	1,665.69	2,217.70	2,013.00	Revised population estimate based on 2020 census.
336 00 87 0000 Street Fuel Tax-MVFT	34,153.07	33,205.19	29,841.31	25,556.46	35,152.20	29,447.75	Revised population estimate based on 2020 census.
336 06 95 0000 Liquor Profit Tax	12,926.04	12,838.99	13,003.67	9,808.28	13,074.50	11,879.75	Revised population estimate based on 2020 census.
330 Intergovernmental Revenues	49,274.27	181,064.56	45,053.33	37,030.43	70,444.40	43,340.50	
361 11 00 0100 Interest Income - Streets	456.86	726.97	241.78	-51.23	0.00	0.00	
369 10 00 0000 Sale of Scrap Streets	585.55	0.00	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	1,042.41	726.97	241.78	-51.23	0.00	0.00	
395 20 00 0000 Insurance/Private Claims Reimbursement	0.00	0.00	0.00	5,392.43	0.00	0.00	
390 Other Financing Sources	0.00	0.00	0.00	5,392.43	0.00	0.00	
397 00 00 0001 Transfer In From General Fund	0.00	5,565.12	0.00	0.00	0.00	0.00	
397 01 00 0300 Transfer In From CIP	0.00	0.00	0.00	0.00	30,000.00	30,000.00	
397 02 00 0306 Transfer In From Kanaka	29,864.14	9,024.37	0.00	0.00	0.00	0.00	
397 18 00 0309 Transfer In From Russel Ave	0.00	0.00	0.00	66,995.41	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:36:09 Date: 11/17/2021

100 Street Fund

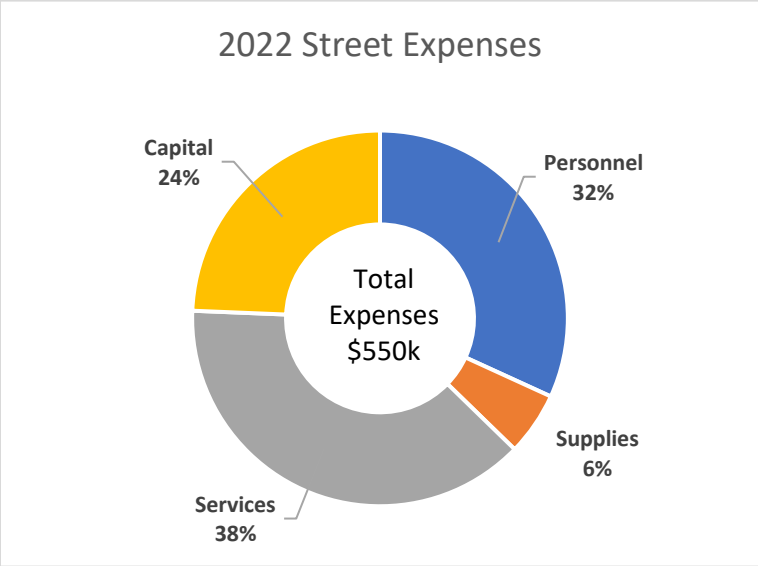
Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
397 Interfund Transfers	29,864.14	14,589.49	0.00	66,995.41	30,000.00	30,000.00	
TOTAL REVENUES:	548,030.46	747,792.83	637,369.32	713,538.53	686,736.34	610,126.84	

Street Fund

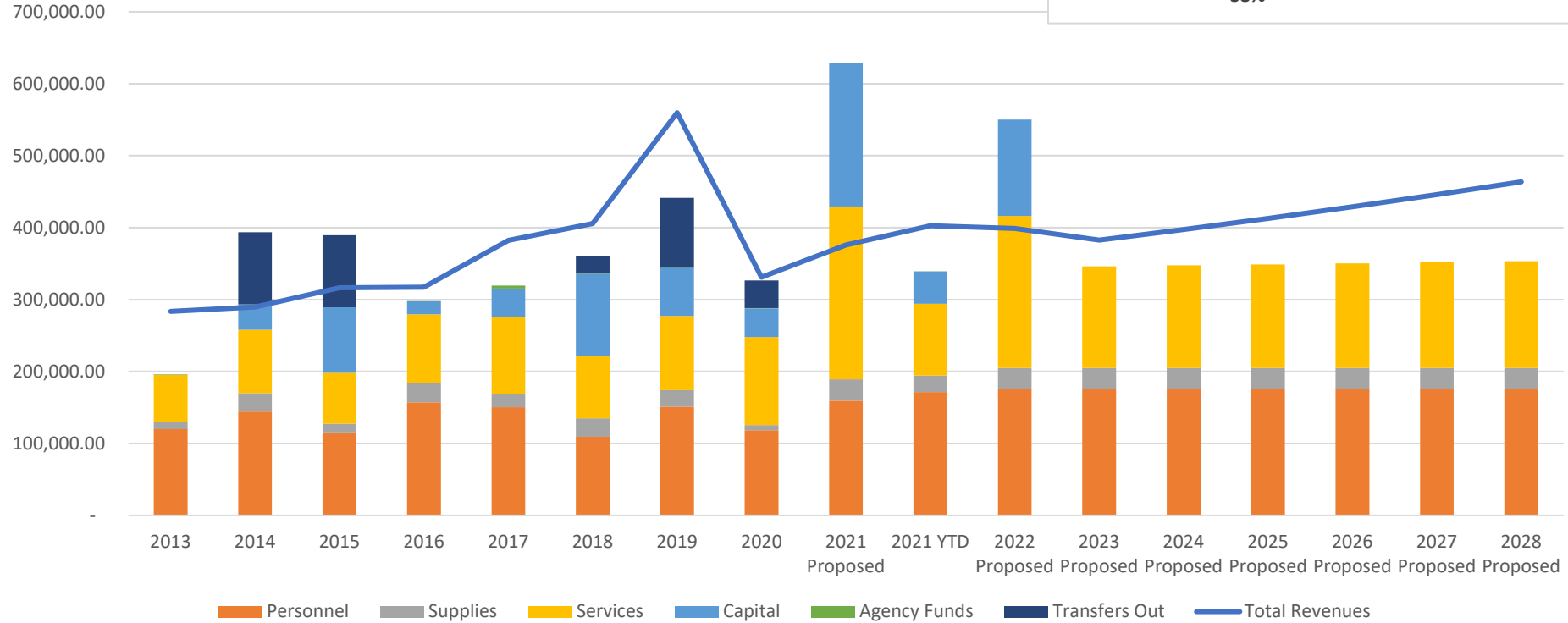
Capital Projects in 2022 include \$134k for repairs to the Rock Creek stormwater outfall which must be completed in conjunction with the Rock Creek Lift Station Upgrades. Other projects for 2022 coded as a service are \$25k for updating the City Engineering Standards and \$65k for an overlay along Iman Cemetery Rd from Ryan Allen to Osprey Ridge.

The 2021 proposed budget includes the Rock Creek stormwater project, which is delayed until 2022 and the current trends of the 2021 YTD are projected to hold true.

Years where the revenue is less than expenses mean reserves are being used to balance the budget. Revenues are budgeted conservatively due to the unknown impacts of COVID and the economy.



Street Revenues and Expenses



5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:36:09 Date: 11/17/2021

100 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
542 39 10 0000 Road Maintenance - Salaries	62,531.20	72,908.80	59,453.55	88,157.42	73,000.00	79,570.00	
542 39 20 0000 Road Maintenance - Benefits	32,113.19	35,027.19	33,230.54	44,380.80	35,000.00	38,150.00	
542 39 31 0000 Supplies	14,555.26	13,637.51	2,966.67	13,096.31	15,000.00	15,000.00	
542 39 41 0000 General Admin Fees	0.00	0.00	25,071.58	0.00	31,000.00	42,738.31	Revised cost allocation plan.
542 39 42 0000 Telephone	0.00	0.00	184.26	107.01	200.00	200.00	
542 39 45 0099 Eq Rental - Road Maintenance	27,700.42	26,144.30	21,653.39	27,135.49	25,000.00	25,000.00	
542 39 48 0000 Contracted Labor	20,932.45	32,815.97	6,747.41	8,030.11	20,000.00	65,000.00	
542 39 51 0000 Environmental Permits	25.00	0.00	0.00	0.00	0.00	0.00	
542 40 10 0000 Storm Drain Maint - Salaries	5,233.41	9,315.73	11,233.40	11,317.52	10,000.00	12,000.00	
542 40 20 0000 Storm Drain Maint - Benefits	2,939.08	5,675.35	5,617.68	5,692.92	6,000.00	7,000.00	
542 40 31 0000 Storm Drain Maint - Supplies	0.00	1,390.47	899.94	95.98	2,000.00	2,000.00	
542 40 45 0099 Eq Rental - Storm Drain Maint	2,462.13	2,507.17	3,672.68	2,554.40	3,000.00	3,000.00	
542 40 47 0000 Dewatering Electricity Chesser	469.72	611.75	1,146.41	977.59	800.00	1,300.00	
542 40 48 0000 Storm Drain Maint - Contrlabor	546.58	0.00	12,108.53	0.00	700.00	700.00	
542 62 41 0000 Path Maintenance-Contract Svcs	0.00	4,741.83	0.00	0.00	0.00	0.00	
542 63 47 0000 Electricy - Street Lights	17,151.97	11,303.92	13,685.80	11,869.49	14,000.00	16,000.00	
542 63 47 0001 Street Water	0.00	0.00	2,005.53	2,693.55	0.00	3,000.00	
542 63 48 0000 Repair/maintenance - ST Lights	3,206.13	4,142.04	16,649.76	859.48	3,000.00	3,000.00	
542 64 31 0000 Traffic Devices	11,055.41	8,049.90	3,057.95	9,599.41	12,000.00	12,000.00	
542 64 48 0000 Road Striping	0.00	2,328.22	5,508.40	0.00	6,000.00	6,000.00	
542 66 10 0000 Snow Removal - Salary	616.96	15,710.18	2,124.67	9,539.64	18,000.00	19,620.00	
542 66 20 0000 Snow Removal - Benefits	183.21	7,299.55	940.56	4,292.28	8,000.00	8,720.00	
542 66 31 0000 Snow Removal - Supplies	0.00	0.00	480.85	239.88	1,000.00	1,000.00	
542 66 45 0099 Eq Rental - Snow Removal	206.92	11,486.28	913.56	2,778.28	4,000.00	4,000.00	
542 67 47 0000 Litter Clean-Up	2,657.92	3,263.22	2,801.70	2,201.11	2,000.00	3,500.00	
542 Streets - Maintenance	204,586.96	268,359.38	232,154.82	245,618.67	289,700.00	368,498.31	
543 10 10 0000 General Administration Salaries	921.66	492.19	1,570.22	4,175.98	2,000.00	2,180.00	
543 10 20 0000 General Administration Benefits	436.85	137.66	333.51	833.39	750.00	817.50	
543 31 10 0000 General Services Salaries	3,197.15	3,331.63	3,003.38	2,566.47	5,000.00	5,450.00	
543 31 20 0000 General Services Benefits	1,010.39	1,231.28	762.90	630.93	1,500.00	1,635.00	
543 31 41 0000 Computer Services	135.56	909.78	293.29	239.44	600.00	600.00	
543 31 41 0001 Contracted Servcies	0.00	1,350.00	0.00	19,224.75	80,000.00	25,000.00	Standards Update
543 31 41 0022 Audit Fee	1,220.98	0.00	2,746.71	4,170.57	2,000.00	3,000.00	
543 31 43 0000 Travel - Streets	0.00	0.00	0.00	0.00	500.00	500.00	
543 31 46 0000 Insurance	6,822.94	506.40	6,076.40	6,421.00	6,500.00	7,150.00	
543 31 49 0000 Training - Streets	115.00	128.33	0.00	80.00	500.00	500.00	
543 31 49 0001 Misc/Recording Fees/Dues	800.00	800.00	821.07	832.25	1,000.00	1,000.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:36:09 Date: 11/17/2021

100 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
543 Streets Admin & Overhead	14,660.53	8,887.27	15,607.48	39,174.78	100,350.00	47,832.50	
544 20 41 0100 #14 ST Planning Professional Services	2,522.05	0.00	247.50	9,306.30	39,500.00	0.00	
544 Road & Street Operations	2,522.05	0.00	247.50	9,306.30	39,500.00	0.00	
566 72 42 0100 Substance Abuse/Liquor Profits	258.52	256.78	260.08	130.77	0.00	0.00	
566 Substance Abuse	258.52	256.78	260.08	130.77	0.00	0.00	
594 42 41 0000 Relight WA-Contract Services	109,077.00	0.00	0.00	0.00	0.00	0.00	
595 32 10 0000 #71 Kanaka (Restor/Rehab) - Sal	881.41	0.00	0.00	0.00	0.00	0.00	
595 32 20 0000 #71 Kanaka (Restor/Rehab) - Ben	403.92	0.00	0.00	0.00	0.00	0.00	
595 32 45 0099 Eq Rental-Restor/Rehab (#71 Kanaka)	299.16	0.00	0.00	0.00	0.00	0.00	
595 33 10 0000 Russell Avenue (Restor/Rehab) - Sal	1,542.86	28,529.72	16,417.62	146.13	0.00	0.00	
595 33 20 0000 Russell Avenue (Restor/Rehab) - Ben	699.55	12,260.28	9,008.25	58.37	0.00	0.00	
595 33 31 0000 Russell Avenue (Restor/Rehab)-Supp	0.00	11,531.98	0.00	0.00	0.00	0.00	
595 33 41 0000 Russell Avenue (Restor/Rehab)-Svcs	0.00	1,176.44	9,497.61	0.00	0.00	0.00	
595 33 45 0099 Eq Rental - Restor/Rehab (Russell Ave)	651.06	13,470.17	4,849.69	33.15	0.00	0.00	
595 40 41 0000 Rock Creek Stormwater and Outfall	0.00	0.00	0.00	44,622.00	179,000.00	134,000.00	
595 50 41 0000 Kanaka Bridge Rebuild	0.00	0.00	0.00	0.00	20,000.00	0.00	
595 61 10 0000 Gropper Sidewalk - Salaries	212.53	0.00	0.00	0.00	0.00	0.00	
595 61 20 0000 Gropper Sidewalk - Benefits	97.45	0.00	0.00	0.00	0.00	0.00	
595 61 45 0099 Eq Rental-Gropper Sidewalk	70.40	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	113,935.34	66,968.59	39,773.17	44,859.65	199,000.00	134,000.00	
597 17 00 0000 Transfer Out To Gropper Sidewalk	24,174.42	0.00	0.00	0.00	0.00	0.00	
597 18 00 0000 Transfer Out to 309 Russell Ave	0.00	97,030.83	38,634.33	0.00	0.00	0.00	
597 Interfund Transfers	24,174.42	97,030.83	38,634.33	0.00	0.00	0.00	
508 51 00 0100 Streets-Unreserved Ending Cash	0.00	0.00	0.00	0.00	48,186.34	49,796.03	Updated based on revised revenues and expenses.
508 51 01 0100 Streets-Snow Reserve	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
999 Ending Balance	0.00	0.00	0.00	0.00	58,186.34	59,796.03	
TOTAL EXPENDITURES:	360,137.82	441,502.85	326,677.38	339,090.17	686,736.34	610,126.84	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:36:09 Date: 11/17/2021

100 Street Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
FUND GAIN/LOSS:	187,892.64	306,289.98	310,691.94	374,448.36	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:

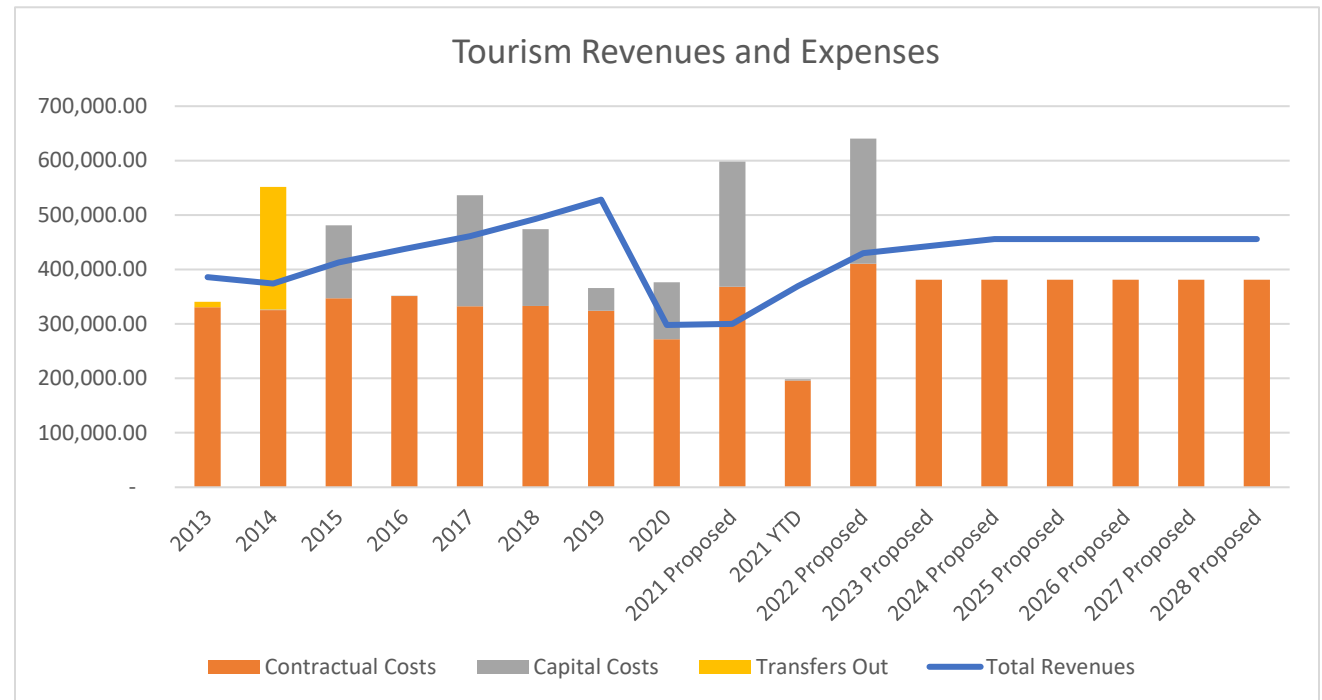
- Blues and Brews
- 4th of July Fireworks
- County Fair and Timber Carnival
- GorgeGrass
- Waterfront Festival
- X-Fest
- Gorge Outrigger Races
- Bridge of the Gods Kitefest

New events funded in 2022:

- Stevenson Plein Air (Sept. 8th)
- Gorge Olympic Windsurfing Cup (July 25-29th and Aug. 2-4th)
- Gorge Downwind Championships (July 11-16th)

Tourism related Capital projects:

- Courthouse Park Plaza



5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:36:09 Date: 11/17/2021

103 Tourism Promo & Develop Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 31 00 0103 Tourism Reserved C&I - Capital	300,000.00	300,000.00	300,000.00	180,226.71	180,226.71	100,000.00	
308 31 01 0103 Tourism Reserved C&I - Rev. Shortfall	228,999.54	247,672.30	410,294.51	451,373.46	436,373.46	448,500.17	
308 Beginning Balances	528,999.54	547,672.30	710,294.51	631,600.17	616,600.17	548,500.17	
313 31 00 0000 Stadium (Motel/Hotel) Tax	488,077.57	519,403.95	286,330.38	370,622.38	300,000.00	430,000.00	
310 Taxes	488,077.57	519,403.95	286,330.38	370,622.38	300,000.00	430,000.00	
361 11 00 0103 Interest Income/Tourism	4,740.36	8,951.51	11,759.60	-1,278.78	0.00	0.00	
360 Interest & Other Earnings	4,740.36	8,951.51	11,759.60	-1,278.78	0.00	0.00	
TOTAL REVENUES:	1,021,817.47	1,076,027.76	1,008,384.49	1,000,943.77	916,600.17	978,500.17	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:36:09 Date: 11/17/2021

103 Tourism Promo & Develop Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
571 00 41 0000 Community Garden/AgroTourism	0.00	0.00	0.00	1,598.26	0.00	0.00	
571 Education & Recreation	0.00	0.00	0.00	1,598.26	0.00	0.00	
573 30 41 0000 Consultant Services, Chamber	90,000.00	90,000.00	92,047.09	67,500.00	90,000.00	110,000.00	
573 30 41 0001 SBA Consultant Services	90,730.64	70,852.71	64,504.95	37,064.07	80,000.00	85,000.00	
573 30 41 0002 Chamber Events	0.00	0.00	0.00	0.00	0.00	14,000.00	
573 30 41 0004 County - Fair & Timber Carnival	6,000.00	6,000.00	0.00	0.00	5,000.00	5,000.00	
573 30 41 0005 County - Bluegrass Festival	9,000.00	9,000.00	0.00	0.00	10,000.00	10,000.00	
573 30 41 0008 County-Fireworks	0.00	0.00	0.00	7,330.00	7,500.00	7,500.00	
573 30 41 0010 General Admin Fees	0.00	0.00	3,767.44	0.00	4,000.00	5,075.93	Updated based on revised plan.
573 90 10 0000 Promotion Salaries	1,843.21	2,019.44	1,863.64	1,349.84	5,000.00	5,000.00	
573 90 10 0003 Promotion Field Salaries	1,760.21	2,188.51	2,489.33	976.97	3,300.00	3,300.00	
573 90 20 0000 Promotion Benefits	873.62	884.00	394.23	259.23	1,000.00	1,000.00	
573 90 20 0003 Promotion Field Benefits	1,075.84	1,182.29	1,212.38	508.60	1,700.00	1,700.00	
573 90 31 0000 Promotion Supplies	516.59	232.00	0.00	0.00	0.00	0.00	
573 90 41 0001 Discover Your Northwest	20,656.09	17,250.00	6,986.88	-1,257.22	0.00	0.00	
573 90 41 0002 CRGIC Consultant Services	53,625.96	55,000.00	36,167.97	27,541.15	55,000.00	60,000.00	
573 90 41 0003 X-Fest Event	1,000.00	0.00	0.00	0.00	0.00	1,000.00	
573 90 41 0004 Skamania Senior Services - Hiker Bus	2,500.00	1,250.00	0.00	0.00	2,000.00	0.00	
573 90 41 0008 Gorge Outrigger Races	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	
573 90 41 0009 BOTG Kiteboarding Festival	3,000.00	3,000.00	0.00	0.00	3,000.00	3,000.00	
573 90 41 0011 Stevenson Farmers Market	2,000.00	2,000.00	2,000.00	0.00	3,000.00	0.00	
573 90 41 0013 Main St Program Coordinator (SDA)	25,000.00	40,000.00	55,000.00	48,750.00	65,000.00	65,000.00	
573 90 41 0014 Stevenson Waterfront Music Festival	2,000.00	2,000.00	0.00	0.00	3,000.00	4,500.00	
573 90 41 0015 Walking Man	1,335.69	2,000.00	0.00	0.00	5,200.00	0.00	
573 90 41 0016 Pirate Festival	0.00	0.00	0.00	0.00	8,400.00	0.00	
573 90 41 0017 Stevenson Municipal Pool Marketing	2,728.94	2,500.00	0.00	0.00	0.00	0.00	
573 90 41 0018 SC Fair Board-GorgeGrass	8,000.00	8,000.00	0.00	0.00	4,000.00	4,000.00	
573 90 41 0019 CGTA Services	2,500.00	2,500.00	2,500.00	0.00	5,000.00	5,000.00	
573 90 41 0021 Computer Services	112.95	727.89	244.23	199.45	0.00	0.00	
573 90 41 0022 Audit Fee	1,220.98	0.00	1,831.14	4,170.57	2,000.00	2,000.00	
573 90 41 0023 Stevenson Plein Air	0.00	0.00	0.00	0.00	0.00	1,500.00	
573 90 41 0024 Gorge Olympic Windsurfing Cup	0.00	0.00	0.00	0.00	0.00	3,000.00	
573 90 41 0025 Gorge Downwind Champs	0.00	0.00	0.00	0.00	0.00	10,000.00	
573 90 41 0100 TAC - Professional Services	0.00	0.00	0.00	54.00	0.00	0.00	
573 90 44 0000 TAC-Publishing	0.00	0.00	0.00	118.80	0.00	0.00	
573 90 45 0099 Eq Rental - Promotion Field	901.58	687.72	1,001.75	182.98	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:36:09 Date: 11/17/2021

103 Tourism Promo & Develop Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
573 Cultural & Community Activities	333,382.30	324,274.56	272,011.03	194,748.44	368,100.00	411,575.93	
594 75 63 0001 Leavens Point Beach	111,400.00	0.00	0.00	0.00	0.00	0.00	
594 75 63 0006 Waterfront Wayfinding Signage (Port)	29,582.00	0.00	0.00	0.00	0.00	0.00	
594 75 63 0007 Waterfront Park Amenities (Port)	0.00	30,867.00	0.00	0.00	0.00	0.00	
594 75 63 0008 Waterfront Park Enhancements	0.00	0.00	79,221.51	0.00	0.00	0.00	
594 76 63 0001 Courthouse Park Plaza (SDA)	0.00	10,591.69	25,551.78	2,030.56	230,000.00	230,000.00	
594 Capital Expenditures	140,982.00	41,458.69	104,773.29	2,030.56	230,000.00	230,000.00	
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	218,500.17	236,924.24	Updated based on revised expenses.
999 Ending Balance	0.00	0.00	0.00	0.00	318,500.17	336,924.24	
TOTAL EXPENDITURES:	474,364.30	365,733.25	376,784.32	198,377.26	916,600.17	978,500.17	
FUND GAIN/LOSS:	547,453.17	710,294.51	631,600.17	802,566.51	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

105 Affordable Housing Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 31 00 0105 Affordable Housing-Beg Balance	0.00	0.00	0.00	1,215.61	1,215.61	6,215.61	
308 Beginning Balances	0.00	0.00	0.00	1,215.61	1,215.61	6,215.61	
313 27 00 0000 Affordable And Supportive Housing Sales And Use Tax	0.00	0.00	1,215.61	4,115.65	15,000.00	5,000.00	
310 Taxes	0.00	0.00	1,215.61	4,115.65	15,000.00	5,000.00	
TOTAL REVENUES:	0.00	0.00	1,215.61	5,331.26	16,215.61	11,215.61	
508 31 00 0105 Affordable Housing-Ending Balance	0.00	0.00	0.00	0.00	16,215.61	11,215.61	
999 Ending Balance	0.00	0.00	0.00	0.00	16,215.61	11,215.61	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	16,215.61	11,215.61	
FUND GAIN/LOSS:	0.00	0.00	1,215.61	5,331.26	0.00	0.00	

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

300 Capital Improvement Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 31 00 0300 Cap Imp Reserved Begin C&I	0.00	0.00	124,399.77	96,016.92	96,016.92	96,016.92	
308 31 01 0300 Cap Imp Res Begin C&I Waterfront Imp	0.00	0.00	11,256.65	11,256.65	11,256.65	11,256.65	
308 51 00 0300 Cap Imp Reserved Begin C&I	59,345.13	97,368.97	0.00	0.00	0.00	0.00	
308 51 01 0300 Cap Imp Res Begin C&I Waterfront Imp	11,256.65	11,256.65	0.00	0.00	0.00	0.00	
308 Beginning Balances	70,601.78	108,625.62	135,656.42	107,273.57	107,273.57	107,273.57	
318 34 00 0000 Real Estate Excise Tax	37,586.59	26,296.78	46,539.85	53,950.28	20,000.00	20,000.00	
310 Taxes	37,586.59	26,296.78	46,539.85	53,950.28	20,000.00	20,000.00	
361 11 00 0300 Interest on Investments-Cap Imp	437.25	734.02	714.08	-77.98	0.00	0.00	
360 Interest & Other Earnings	437.25	734.02	714.08	-77.98	0.00	0.00	
TOTAL REVENUES:	108,625.62	135,656.42	182,910.35	161,145.87	127,273.57	127,273.57	
597 01 00 0100 Transfer Out to Streets	0.00	0.00	0.00	0.00	30,000.00	30,000.00	
597 18 00 0309 Transfer Out To Russell	0.00	0.00	58,263.84	0.00	0.00	0.00	
597 18 00 0311 Transfer Out To First Street	0.00	0.00	17,372.94	0.00	43,700.00	0.00	
597 Interfund Transfers	0.00	0.00	75,636.78	0.00	73,700.00	30,000.00	
508 31 00 0300 Cap. Imp.-Ending Cash	0.00	0.00	0.00	0.00	42,316.92	86,016.92	
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	53,573.57	97,273.57	
TOTAL EXPENDITURES:	0.00	0.00	75,636.78	0.00	127,273.57	127,273.57	
FUND GAIN/LOSS:	108,625.62	135,656.42	107,273.57	161,145.87	0.00	0.00	

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

Capital Improvement projects are normally accounted for in separate project funds in the 300 series with funding from various State and Federal sources and transfers from the Capital Improvement Fund and/or other City funds as applicable.

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

301 Timber Harvest Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 80 00 0301 Timber Harvest Unres Beg Cash	1,052,034.82	1,311,537.00	0.00	0.00	0.00	0.00	
308 Beginning Balances	1,052,034.82	1,311,537.00	0.00	0.00	0.00	0.00	
361 11 00 0301 Interest on Investments - Timber Harvest	4,571.91	17,362.42	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	4,571.91	17,362.42	0.00	0.00	0.00	0.00	
395 10 00 0301 Timber Harvest Proceeds	396,657.27	0.00	0.00	0.00	0.00	0.00	
390 Other Financing Sources	396,657.27	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,453,264.00	1,328,899.42	0.00	0.00	0.00	0.00	
554 90 41 0301 Timber Sale Management Consulting	34,791.58	0.00	0.00	0.00	0.00	0.00	
554 90 48 0301 Timber Sale Contracted Sevices	137,224.38	3,306.00	0.00	0.00	0.00	0.00	
554 90 51 0000 Timber Sale Permitting	100.00	0.00	0.00	0.00	0.00	0.00	
554 Environmental Services	172,115.96	3,306.00	0.00	0.00	0.00	0.00	
597 01 00 0010 Transfers-Out - General Reserve	0.00	325,593.42	0.00	0.00	0.00	0.00	
597 01 00 0020 Transfers-Out - Fire Reserve	0.00	1,000,000.00	0.00	0.00	0.00	0.00	
597 Interfund Transfers	0.00	1,325,593.42	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	172,115.96	1,328,899.42	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	1,281,148.04	0.00	0.00	0.00	0.00	0.00	

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

303 Joint Emergency Facilities Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
397 01 00 0303 Transfer In from CE	63,198.11	34,316.57	0.00	0.00	0.00	0.00	
397 Interfund Transfers	63,198.11	34,316.57	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	63,198.11	34,316.57	0.00	0.00	0.00	0.00	
594 22 41 0000 Consulting Engineering	63,198.11	34,316.57	0.00	0.00	0.00	0.00	
594 Capital Expenditures	63,198.11	34,316.57	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	63,198.11	34,316.57	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	

The Joint Emergency Facilities Fund is used to track the revenues and expenses associated with the planning and construction of the new fire hall. It is used as needed. No costs were incurred in 2020-2021 and none are projected for 2022.

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

306 Kanaka Creek Road Improvements

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 10 00 0306 Beg Cash (Reserved)	-71,434.76	0.00	0.00	0.00	0.00	0.00	
308 Beginning Balances	-71,434.76	0.00	0.00	0.00	0.00	0.00	
333 20 20 0306 STP Grant	145,960.43	0.00	0.00	0.00	0.00	0.00	
334 03 80 0001 TIB Grant	18,120.93	9,024.37	0.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	164,081.36	9,024.37	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	92,646.60	9,024.37	0.00	0.00	0.00	0.00	
595 10 41 0306 Kanaka Creek Rd - Engineering	5,132.93	0.00	0.00	0.00	0.00	0.00	
595 30 63 0000 Kanaka Creek Rd - Contracted Labor	62,782.46	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	67,915.39	0.00	0.00	0.00	0.00	0.00	
597 15 00 0306 Transfer Out to Streets	29,864.14	9,024.37	0.00	0.00	0.00	0.00	
597 Interfund Transfers	29,864.14	9,024.37	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	97,779.53	9,024.37	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	-5,132.93	0.00	0.00	0.00	0.00	0.00	

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

308 Gropper Sidewalk

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 10 00 0308 Gropper Beginning Cash	-20,497.70	0.00	0.00	0.00	0.00	0.00	
308 Beginning Balances	-20,497.70	0.00	0.00	0.00	0.00	0.00	
334 03 80 0308 TIB Grant	6,889.94	0.00	0.00	0.00	0.00	0.00	
330 Intergovernmental Revenues	6,889.94	0.00	0.00	0.00	0.00	0.00	
397 02 00 0308 Transfer In From Streets	24,174.42	0.00	0.00	0.00	0.00	0.00	
397 Interfund Transfers	24,174.42	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	10,566.66	0.00	0.00	0.00	0.00	0.00	
595 10 41 0308 Gropper Sidewalk - Engineering	946.92	0.00	0.00	0.00	0.00	0.00	
595 61 63 0000 Gropper Sidewalk - Construction	10,566.66	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	11,513.58	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES:	11,513.58	0.00	0.00	0.00	0.00	0.00	
FUND GAIN/LOSS:	-946.92	0.00	0.00	0.00	0.00	0.00	

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

309 Russell Ave

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0309 Russell Ave Res Beg CA & Invest	0.00	-66,157.50	0.00	0.00	0.00	0.00	
308 91 00 0309 Russell Ave Res Beg CA & Invest	0.00	0.00	0.00	-119.36	-119.36	0.00	
308 Beginning Balances	0.00	-66,157.50	0.00	-119.36	-119.36	0.00	
333 20 20 0001 Russell STP Grant	0.00	123,000.00	546,385.84	67,114.77	0.00	0.00	
334 03 80 0309 Russell Ave-TIB Grant	0.00	0.00	90,134.07	0.00	119.36	0.00	
330 Intergovernmental Revenues	0.00	123,000.00	636,519.91	67,114.77	119.36	0.00	
397 02 00 0309 Transfer In from Streets	0.00	97,030.83	38,634.33	0.00	0.00	0.00	
397 03 00 0309 Transfer In From CI	0.00	0.00	58,263.84	0.00	0.00	0.00	
397 Interfund Transfers	0.00	97,030.83	96,898.17	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	153,873.33	733,418.08	66,995.41	0.00	0.00	
595 10 41 0309 Russell Ave - Engineering	66,157.50	141,739.68	101,332.23	0.00	0.00	0.00	
595 10 41 1309 Russell Ave-Construction	0.00	0.00	632,205.21	0.00	0.00	0.00	
595 20 61 0309 Russell Ave-Right Of Way	0.00	12,133.65	0.00	0.00	0.00	0.00	
594 Capital Expenditures	66,157.50	153,873.33	733,537.44	0.00	0.00	0.00	
597 18 00 0309 Russel Ave Transfers-Out - Streets	0.00	0.00	0.00	66,995.41	0.00	0.00	
597 Interfund Transfers	0.00	0.00	0.00	66,995.41	0.00	0.00	
TOTAL EXPENDITURES:	66,157.50	153,873.33	733,537.44	66,995.41	0.00	0.00	
FUND GAIN/LOSS:	-66,157.50	0.00	-119.36	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 2022.

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

311 First Street

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 91 00 0311 First St-Res Beg Cash	0.00	0.00	0.00	-40,966.57	-40,966.57	0.00	
308 Beginning Balances	0.00	0.00	0.00	-40,966.57	-40,966.57	0.00	
333 20 20 0002 First St.-TA Grant	0.00	0.00	67,988.30	49,972.03	616,366.57	0.00	
330 Intergovernmental Revenues	0.00	0.00	67,988.30	49,972.03	616,366.57	0.00	
397 00 00 1311 First St-Transfer In From CIP	0.00	0.00	17,372.94	0.00	43,700.00	0.00	
397 Interfund Transfers	0.00	0.00	17,372.94	0.00	43,700.00	0.00	
TOTAL REVENUES:	0.00	0.00	85,361.24	9,005.46	619,100.00	0.00	
595 10 41 0311 First St-Engineering Svc	0.00	0.00	126,327.81	34,435.67	619,100.00	0.00	
594 Capital Expenditures	0.00	0.00	126,327.81	34,435.67	619,100.00	0.00	
TOTAL EXPENDITURES:	0.00	0.00	126,327.81	34,435.67	619,100.00	0.00	
FUND GAIN/LOSS:	0.00	0.00	-40,966.57	-25,430.21	0.00	0.00	

The First Street Fund is for tracking the revenues and expenses related to the First Street Overlook Project. Construction has been delayed due to right of way issues identified at 90% design. The City has 10 years to enter into the Construction Phase from the initial date of the contract, which is January 1, 2030, or the grant funds will need to be returned. Staff is working with WSDOT to resolve the issues and move forward with the project within this time-frame.

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:38:05 Date: 11/17/2021

312 Columbia Ave

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
334 03 10 0312 Columbia Ave-DOE IPG	0.00	0.00	0.00	0.00	0.00	200,000.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	200,000.00	
TOTAL REVENUES:	0.00	0.00	0.00	0.00	0.00	200,000.00	
594 10 41 0312 Columbia Ave-Consultant Services	0.00	0.00	0.00	0.00	0.00	200,000.00	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	200,000.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	200,000.00	
FUND GAIN/LOSS:	0.00	0.00	0.00	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 to analyze the feasibility and determine costs for the project. Contracts will be presented to council in the coming months to accept the Integrated Planning Grant through the Department of Ecology and to contract with Maul Foster Alongi for the work.

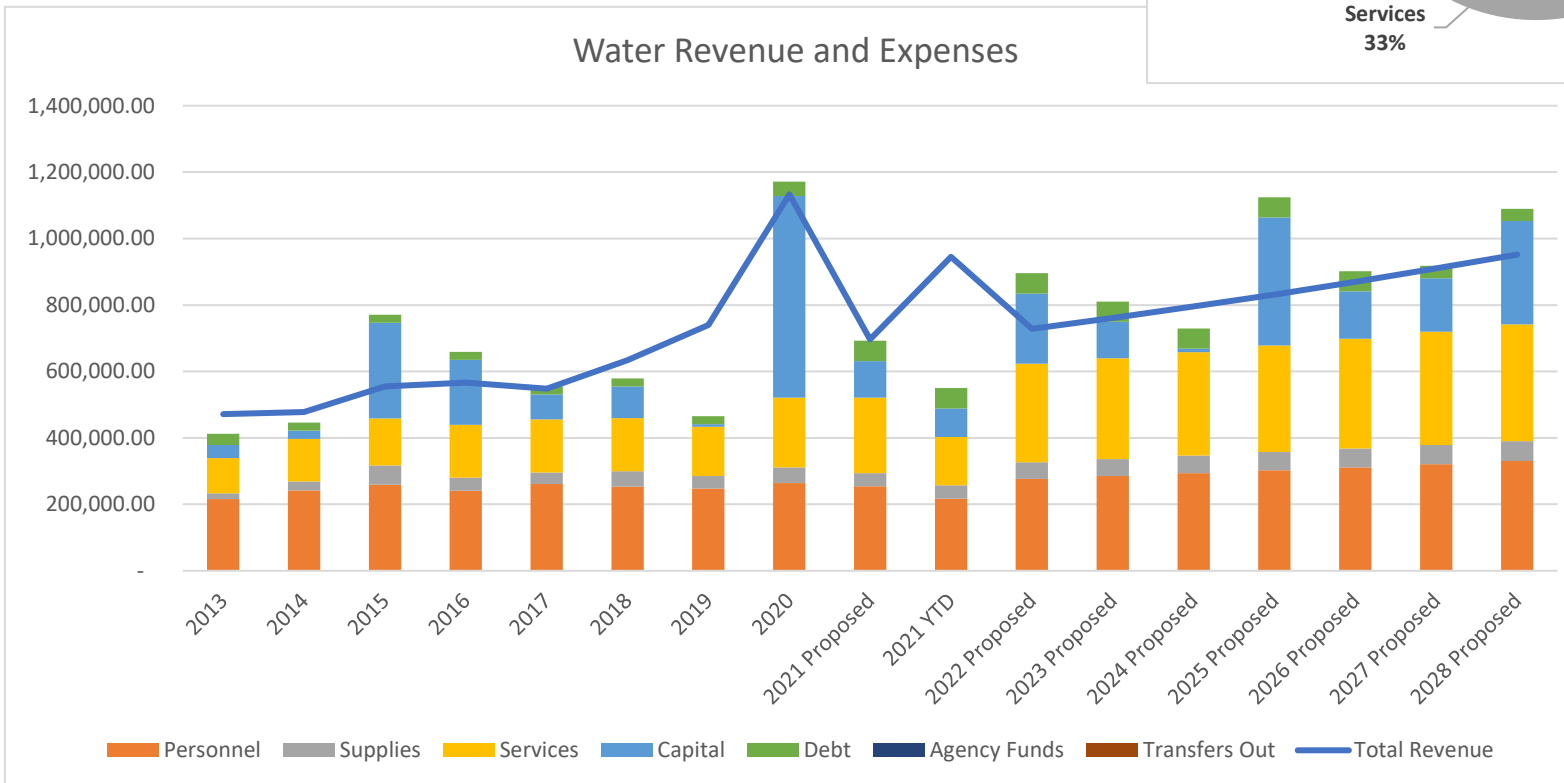
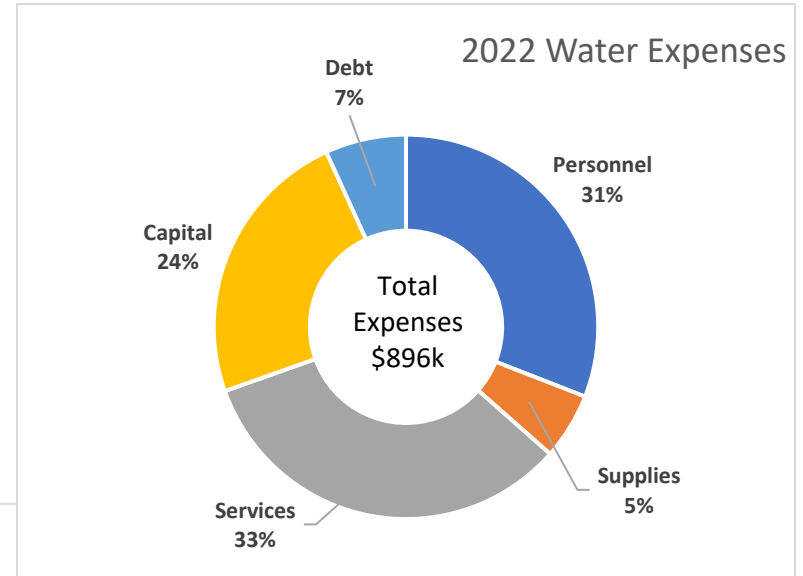
Water/Sewer Fund

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 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment.

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.



Water capital costs include:

\$62k in upgrades along Vancouver to the Rock Creek intersection

\$40k for relocation of a waterline along Foster Creek Road

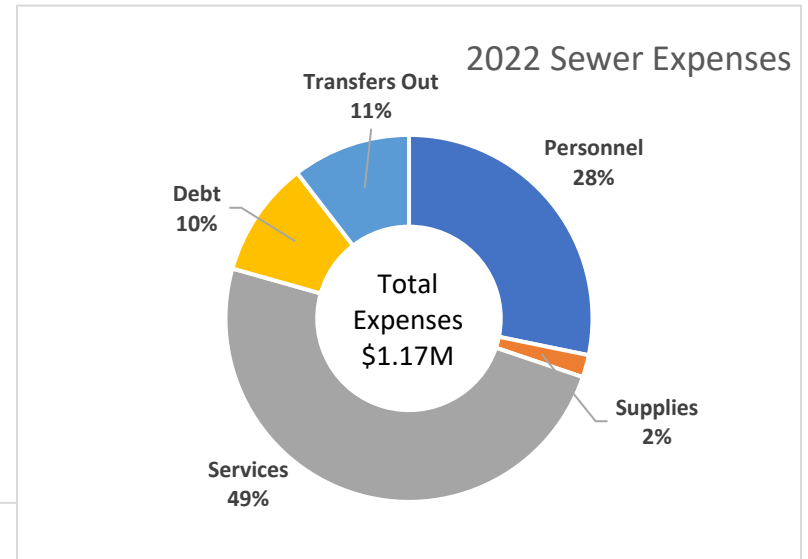
\$100k in upgrades along Loop from Kanaka to the Columbia intersection.

Water/Sewer Fund

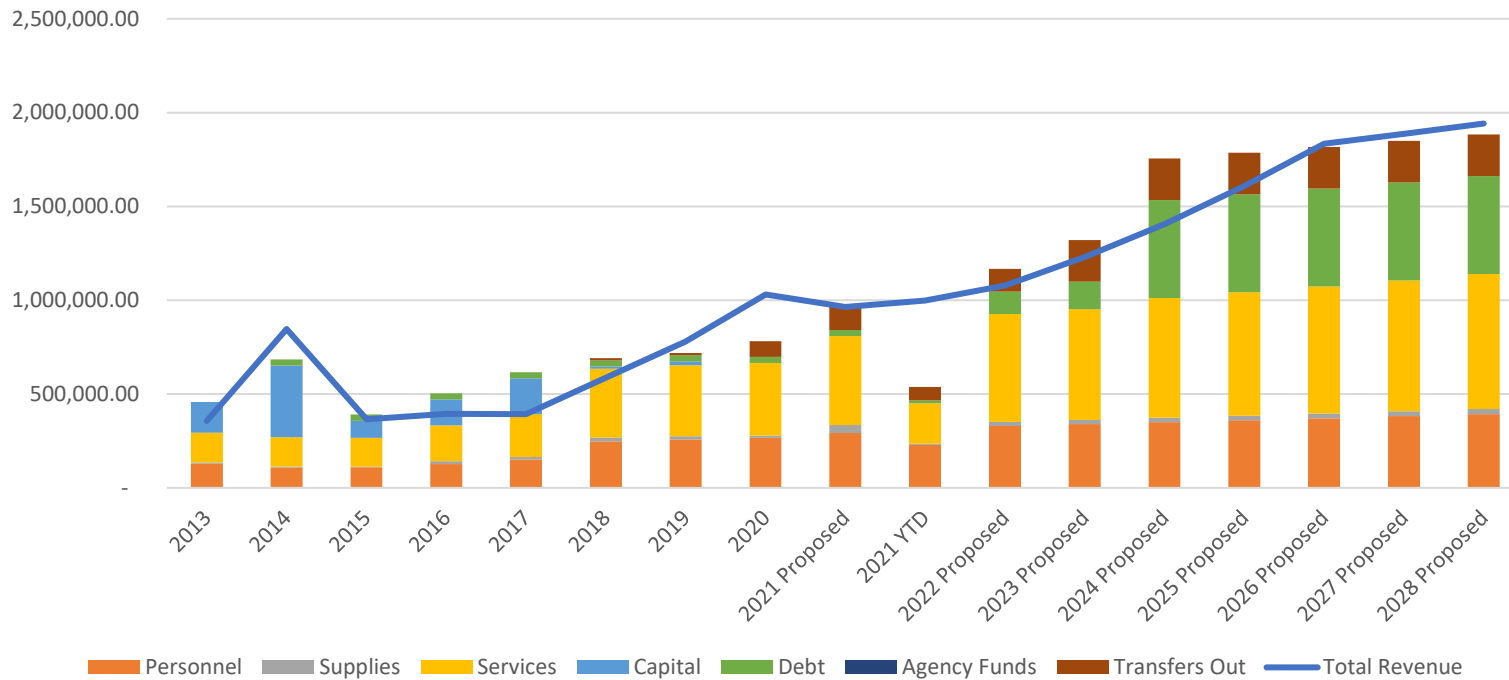
Sewer Department

The sewer rates are proposed to increase 12.5% for 2022. This rate increase of \$11.25 to the residential base fees is the same as last year's increase and will allow the city to meet the needs of the department for 2022. This may mean higher increases in the following years; however, the city continues to take into consideration the impact of COVID-19 on customers. Rate increases for 2023 and beyond will be determined after the finance package for construction of the Wastewater Treatment Plant upgrades is secured.

Sewer debt is currently only for the outfall, which ends in 2033. Repayment on the loan for the Wastewater Treatment Plant design will begin in 2022. The debt for 2024 and beyond is estimated on our current loan award from the Department of Ecology and USDA for construction of the Treatment Plant and Collection System upgrades.



Sewer Revenue and Expense



Sewer Capital Costs are tracked in the Wastewater System Upgrades Fund (410) and include:

- \$8.2M for WWTP Upgrade Construction
- \$1.7M for Collection System Upgrades
- \$455k for Engineering Services-Design and construction management
- \$300k for Main D sewerline extension

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:39:10 Date: 11/17/2021

400 Water/Sewer Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0400 WS Unreserved Begin CA & Invest	94,259.50	97,513.09	251,864.61	215,714.63	215,714.63	218,216.56	
400 Water/Sewer	94,259.50	97,513.09	251,864.61	215,714.63	215,714.63	218,216.56	
308 51 01 0400 WS Res Begin C&I System Dev Water	132,479.17	110,376.85	207,161.66	368,088.95	368,088.95	454,401.46	
401 Water	132,479.17	110,376.85	207,161.66	368,088.95	368,088.95	454,401.46	
308 51 02 0400 WS Res Begin C&I System Dev Sewer	132,380.00	100,730.27	186,003.27	303,770.27	303,770.27	412,368.47	
308 51 03 0400 WS Res Begin C&I Sewer Outfall Debt	32,670.00	32,670.00	32,670.00	0.00	0.00	0.00	
402 Sewer	165,050.00	133,400.27	218,673.27	303,770.27	303,770.27	412,368.47	
308 Beginning Balances	391,788.67	341,290.21	677,699.54	887,573.85	887,573.85	1,084,986.49	
334 04 20 0400 Dept. Of Commerce-Energy Grant	0.00	0.00	0.00	94,923.00	1,000.00	1,000.00	
343 Water	0.00	0.00	0.00	94,923.00	1,000.00	1,000.00	
330 Intergovernmental Revenues	0.00	0.00	0.00	94,923.00	1,000.00	1,000.00	
343 40 00 0000 Water Sales	549,332.99	626,628.54	637,388.37	691,551.92	630,000.00	661,500.00	
343 40 18 0000 Turn on Fees	1,413.81	1,397.12	10.00	350.39	1,500.00	1,500.00	
343 40 19 0000 Disconnect/Nonpayment Fee	1,906.45	0.00	0.00	10.00	1,000.00	1,000.00	
343 40 20 0000 Water Construction Hookup	60.00	45.00	50.00	335.30	0.00	0.00	
343 40 21 0000 Hydrant Rental - External	1,000.00	1,350.00	967.07	379.95	600.00	600.00	
343 40 99 0000 Hydrant Rental-Internal (fire)	4,000.00	4,000.00	0.00	8,000.00	4,000.00	4,000.00	
343 41 00 0000 Installation Water	10,771.51	6,369.86	9,471.74	16,897.98	10,000.00	10,000.00	
343 Water	568,484.76	639,790.52	647,887.18	717,525.54	647,100.00	678,600.00	
343 50 00 0000 Sewer Service Income	495,935.71	652,849.27	862,464.48	911,895.00	905,900.00	1,019,137.50	Revised estimate based on proposed rates.
343 50 01 0000 BOD Surcharge	34,395.72	29,009.02	39,323.82	40,032.83	0.00	0.00	
343 50 02 0000 Downspout-Sump Pump Discharge	12,246.49	9,272.82	6,672.58	5,070.33	0.00	0.00	
343 51 00 0000 Installation Sewer	600.00	450.00	750.00	75.00	300.00	300.00	
344 Sewer	543,177.92	691,581.11	909,210.88	957,073.16	906,200.00	1,019,437.50	
340 Charges For Goods & Services	1,111,662.68	1,331,371.63	1,557,098.06	1,674,598.70	1,553,300.00	1,698,037.50	
367 40 00 0000 Water Capital Contributions	59,895.00	96,784.81	160,927.29	183,674.00	46,674.00	46,674.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:39:10 Date: 11/17/2021

400 Water/Sewer Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
369 10 01 0000 Water Miscellaneous Income	1,458.18	0.00	0.00	0.00	0.00	0.00	
343 Water	61,353.18	96,784.81	160,927.29	183,674.00	46,674.00	46,674.00	
367 50 00 0000 Sewer Capital Contributions	42,035.00	85,273.00	117,767.00	106,056.00	56,532.00	56,532.00	
344 Sewer	42,035.00	85,273.00	117,767.00	106,056.00	56,532.00	56,532.00	
361 11 00 0400 Interest on Investments - W/S	3,987.63	6,398.10	6,120.25	-941.54	4,000.00	4,000.00	
369 81 00 0000 Cashier's Overages/Shortages	0.00	20.00	0.00	0.00	0.00	0.00	
369 91 00 0400 Other Miscellaneous/NSF Fee Recovery	207.00	232.00	96.00	281.61	0.00	0.00	
400 Water/Sewer	4,194.63	6,650.10	6,216.25	-659.93	4,000.00	4,000.00	
360 Interest & Other Earnings	107,582.81	188,707.91	284,910.54	289,070.07	107,206.00	107,206.00	
391 70 00 0000 Capital Loan-Water Meters	0.00	0.00	321,000.00	0.00	0.00	0.00	
402 Sewer	0.00	0.00	321,000.00	0.00			
390 Other Financing Sources	0.00	0.00	321,000.00	0.00	0.00	0.00	
TOTAL REVENUES:	1,611,034.16	1,861,369.75	2,840,708.14	2,946,165.62	2,549,079.85	2,891,229.99	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:39:10 Date: 11/17/2021

400 Water/Sewer Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
534 10 10 0000 WA-Administrative Salary	1,843.21	2,015.59	2,649.62	1,479.07	2,500.00	2,725.00	
534 10 20 0000 WA-Administrative Benefits	873.62	884.12	562.49	302.32	1,000.00	1,090.00	
534 10 41 0001 General Admin Fee	0.00	0.00	46,878.49	0.00	47,000.00	74,034.47	Revised allocation plan and budget
534 10 41 0022 WA-Audit Fee	2,441.97	0.00	4,577.86	5,560.75	6,000.00	6,000.00	
534 10 42 0000 WA-Op. Permit(DOH)/Other Fees	6,746.00	4,991.00	5,101.40	4,653.28	5,000.00	5,150.00	
534 10 49 0001 WA-Dues & Membership/Filing Fees	944.58	587.37	1,591.62	109.15	2,000.00	2,000.00	
534 20 10 0000 WA-Administrative Planning WA - Sal	1,569.50	0.00	0.00	0.00	0.00	0.00	
534 20 20 0000 WA-Administrative Planning WA - Ben	945.10	0.00	0.00	0.00	0.00	0.00	
534 20 41 0000 WA-Admin Planning Water - Consulting	799.31	2,911.60	3,451.05	198.00	2,000.00	27,000.00	Standards Update
534 20 45 0099 Eq Rental-Administrative Planning WA	562.34	0.00	0.00	0.00	0.00	0.00	
534 40 43 0000 WA-Travel	804.47	772.18	0.00	0.00	2,000.00	2,000.00	
534 40 49 0001 WA-Training	890.00	1,722.07	858.90	1,925.09	2,000.00	2,000.00	
534 50 35 0000 WA-Small Tools/Minor Equipment	13,262.67	1,830.06	1,350.75	0.00	2,500.00	2,500.00	
534 50 48 0000 WA-Repair-Contracted Labor	14,936.25	17,971.15	10,761.44	6,919.97	20,000.00	20,000.00	
534 54 10 0000 WA-Maintenance-Trtmnt Plant Salaries	2,604.52	0.00	0.00	0.00	0.00	0.00	
534 54 20 0000 WA-Maintenance-Trtmnt Plant Benefits	1,339.20	0.00	0.00	0.00	0.00	0.00	
534 55 10 0000 WA-Maint.-Trans & Distr. Salary	21,208.34	0.00	0.00	0.00	0.00	0.00	
534 55 20 0000 WA-Maint.-Trans & Distr. Benefits	11,899.98	0.00	0.00	0.00	0.00	0.00	
534 70 10 0000 WA-Customer Services Salary	47,111.53	38,987.88	38,910.48	34,680.07	42,000.00	45,780.00	
534 70 20 0000 WA-Customer Services Benefits	14,965.76	14,981.77	10,957.67	9,330.03	13,500.00	14,715.00	
534 70 31 0000 WA-Office Supplies And Postage	1,261.83	1,889.26	1,371.70	1,121.05	2,250.00	2,250.00	
534 70 41 0000 WA-Computer Services/Repair	2,396.82	6,475.92	6,587.63	3,461.44	4,000.00	6,000.00	
534 70 41 0001 WA-EBPP Fees	1,536.61	1,887.54	2,556.41	2,137.82	2,000.00	3,000.00	
534 80 31 0000 WA-Operating Supplies	23,643.75	23,394.85	34,493.62	29,567.77	25,000.00	35,000.00	
534 80 41 0000 WA-Testing	3,516.63	3,655.00	4,750.00	3,706.25	4,000.00	5,000.00	
534 80 42 0000 WA-Telephone	926.58	1,606.03	1,710.10	1,242.25	1,400.00	2,000.00	
534 80 45 0001 WA-Telemetry/Meter Services	0.00	2,731.21	2,877.00	3,851.20	3,000.00	4,000.00	
534 80 45 0099 WA-Eq Rental - Water	52,981.02	48,768.69	43,168.75	33,640.74	53,000.00	53,000.00	
534 80 46 0000 WA-Insurance	18,248.42	1,039.62	12,476.46	14,075.79	14,000.00	21,000.00	
534 80 47 0000 WA-Electricity	20,788.03	21,523.50	22,833.32	19,982.85	22,000.00	24,000.00	
534 81 41 0000 WA-Prof Services - General	0.00	0.00	5,227.35	13,159.09	0.00	0.00	
534 84 10 0000 WA-Operations Plant Salary	49,054.57	64,004.54	58,594.58	56,377.37	70,000.00	76,300.00	
534 84 20 0000 WA-Operations Plant Benefits	28,164.16	35,591.71	28,299.59	26,374.68	35,000.00	38,150.00	
534 84 31 0000 WA-Chemicals Plant	8,605.60	9,717.77	10,046.09	9,299.34	10,000.00	10,300.00	
534 84 41 0000 WA-Consultant Services - Plant	1,667.00	0.00	0.00	0.00	0.00	0.00	
534 85 10 0000 WA-Operations T & D Salary	44,996.34	60,180.14	82,347.06	59,780.15	60,000.00	65,400.00	
534 85 20 0000 WA-Operations T & D Benefits	25,359.95	31,306.16	41,437.50	28,709.28	30,000.00	32,700.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:39:10 Date: 11/17/2021

400 Water/Sewer Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
534 90 44 0000 WA-Taxes	28,933.79	32,430.09	34,700.57	31,134.76	38,110.00	40,015.50	
534 Water Utilities	457,829.45	433,856.82	521,129.50	402,779.56	521,260.00	623,109.97	
535 10 10 0000 WW-Administrative Salary	13,824.10	15,142.27	15,367.07	14,485.46	24,000.00	26,160.00	
535 10 20 0000 WW-Administrative Benefits	6,552.30	6,631.19	3,776.35	2,922.05	11,000.00	11,990.00	
535 10 41 0001 WW-General Admin Fee	0.00	0.00	49,227.46	0.00	44,000.00	83,584.36	Revised allocation plan and budget.
535 10 41 0022 WW-Audit Fee	2,441.97	0.00	4,577.86	5,560.75	6,000.00	8,000.00	
535 10 42 0000 WW-Permit Fees/DOE	2,288.52	2,309.04	2,327.40	1,327.16	2,500.00	2,500.00	
535 10 44 0000 WW-Advertising	203.24	320.16	90.48	918.34	0.00	0.00	
535 10 49 0001 WW-Dues & Membership/filing Fees	1,220.37	687.16	714.28	742.33	500.00	1,000.00	
535 20 41 0000 WW-Admin Planning Sewer - Consulting	8,385.04	0.00	0.00	2,072.60	0.00	30,000.00	Standards Update
535 40 43 0000 WW-Travel	1,224.56	1,277.78	0.00	0.00	1,500.00	1,500.00	
535 40 49 0001 WW-Training	2,796.00	2,083.36	0.00	976.63	3,000.00	3,000.00	
535 51 10 0000 WW-Maintenance T&D Salary	22,669.29	0.00	0.00	0.00	0.00	0.00	
535 51 20 0000 WW-Maintenance T&D Benefits	21,758.61	0.00	0.00	0.00	0.00	0.00	
535 51 31 0000 WW-Maintenance Supplies	10,051.58	9,613.80	2,147.06	4,430.64	30,000.00	10,000.00	Reduced based on cost history.
535 51 48 0000 WW-Repair (Contract Serv) T&D	73,573.30	97,798.72	92,900.30	5,892.73	120,000.00	120,000.00	
535 51 48 0001 WW-Solids Hauling & Disposal	42,198.20	42,552.30	74,835.86	84,071.47	120,000.00	120,000.00	
535 54 10 0000 WW-Plant Maintenance Salary	2,531.67	0.00	0.00	0.00	0.00	0.00	
535 54 20 0000 WW-Plant Maintenance Benefits	1,555.51	0.00	0.00	0.00	0.00	0.00	
535 64 41 0000 WW-Plant Services	143,350.04	150,821.01	27,394.82	0.00	10,000.00	0.00	
535 70 10 0000 WW-Customer Service Salary	47,111.53	38,987.88	38,910.48	34,680.07	42,000.00	45,780.00	
535 70 20 0000 WW-Customer Service Benefits	14,965.76	14,981.77	10,957.67	9,333.85	13,500.00	14,715.00	
535 70 31 0000 WW-Office Supplies & Postage	1,224.32	1,935.01	1,300.31	1,128.76	2,500.00	2,500.00	
535 70 41 0000 WW-Computer Services/Repair	606.60	5,719.47	8,221.62	2,783.11	5,000.00	5,000.00	
535 70 41 0001 WW-EBPP Fees Sewer	1,536.54	1,887.54	2,371.41	2,137.81	2,000.00	3,000.00	
535 80 31 0000 WW-Operating Supplies	8,053.47	4,920.88	8,179.88	1,483.67	10,000.00	10,000.00	
535 80 41 0000 Sewer Operations Testing	1,591.31	269.00	12,980.00	10,829.00	21,000.00	21,000.00	
535 80 42 0000 Sewer Telephone	1,474.03	1,470.94	4,482.83	3,684.37	3,600.00	4,600.00	
535 80 45 0099 Eq Rental - Sewer	32,112.04	41,060.69	45,305.42	33,157.01	35,000.00	45,000.00	
535 80 46 0000 Sewer Insurance	11,254.51	527.14	6,327.07	7,542.33	6,500.00	21,125.00	
535 81 10 0000 WW-Operations Coll. Salary	18,757.59	41,874.76	21,528.99	23,465.57	22,000.00	25,300.00	
535 81 20 0000 WW-Operations Coll. Benefits	9,137.48	15,146.02	12,027.90	11,309.92	11,000.00	12,650.00	
535 81 47 0000 WW-Coll Electricity	0.00	0.00	2,462.71	2,437.86	0.00	5,000.00	
535 81 47 0001 WW-Coll. Water	0.00	0.00	160.00	302.40	450.00	450.00	
535 84 10 0000 WW-Operations Plant Salary	43,811.79	82,391.34	100,568.42	82,529.22	100,000.00	115,000.00	
535 84 20 0000 WW-Operations Plant Benefits	23,104.52	42,902.70	62,497.07	49,597.11	62,000.00	71,300.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:39:10 Date: 11/17/2021

400 Water/Sewer Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
535 84 47 0000 WW-Electricity	0.00	0.00	17,845.63	13,715.47	26,000.00	26,000.00	
535 84 47 0001 WW-Plant Water	0.00	0.00	5,954.88	13,569.58	20,000.00	21,000.00	
535 85 10 0000 WW Sampling Salary	13,220.50	41.51	1,015.68	538.30	4,000.00	4,000.00	
535 85 20 0000 WW Sampling Benefits	7,106.13	18.80	558.85	265.65	2,500.00	2,500.00	
535 85 31 0000 WW Sampling Supplies	866.66	376.29	0.00	0.00	500.00	500.00	
535 85 41 0000 WW Sampling Professional Services	19,828.92	6,628.00	5,290.00	1,869.00	7,000.00	7,000.00	
535 85 41 0002 WW Industrial Pretreatment Services	0.00	4,218.50	0.00	0.00	4,000.00	4,000.00	
535 85 45 0000 WW Sampling Equipment Rental	9,048.35	0.00	424.93	166.24	0.00	0.00	
535 90 44 0000 Sewer Taxes	13,631.62	18,736.46	23,527.53	20,423.23	36,050.00	41,457.50	
535 Sewer	635,067.97	653,331.49	666,258.22	450,349.69	809,100.00	926,611.86	
591 34 70 0000 WA-SMART Meter Lease-Pricipal	0.00	0.00	13,712.88	28,419.46	28,620.52	29,436.22	
591 34 78 0000 Base Res PWTF Loan Principal	23,273.39	23,273.39	23,273.39	23,273.40	23,273.39	23,273.39	
592 34 80 0000 WA-SMART Meter Lease-Interest	0.00	0.00	4,844.95	8,696.22	8,495.16	7,679.46	
592 34 83 0000 Base Reservoir PWTF Loan Interest	1,047.30	930.94	814.57	698.20	1,100.00	581.83	
534 Water	24,320.69	24,204.33	42,645.79	61,087.28	61,489.07	60,970.90	
591 35 72 0000 Sewer Outfall - USDA RDA Principal	22,138.59	22,751.58	23,381.55	11,944.20	24,028.27	24,693.59	
591 35 72 0001 WWTP Design-DOE Principal	0.00	0.00	0.00	0.00	0.00	84,000.00	
592 35 83 0000 Sewer Outfall - USDA RDA Interest	10,531.41	9,918.42	9,288.45	4,390.80	8,641.73	7,976.41	
592 35 83 0001 WWTP Design-DOE Interest	0.00	0.00	0.00	0.00	0.00	2,250.00	
535 Sewer	32,670.00	32,670.00	32,670.00	16,335.00	32,670.00	118,920.00	
591 Debt Service	56,990.69	56,874.33	75,315.79	77,422.28	94,159.07	179,890.90	
594 34 10 4006 Water Connections - Salary	3,909.17	516.32	4,505.74	1,285.22	5,000.00	5,000.00	
594 34 20 4006 Water Connections - Benefits	2,243.32	977.45	2,018.08	580.92	2,500.00	2,500.00	
594 34 31 4009 Water Plant Improvements-Suppl	5,854.69	3,877.20	0.00	0.00	0.00	0.00	
594 34 41 0400 #46 WA System Plan - Engineer	9,218.15	0.00	0.00	0.00	0.00	0.00	
594 34 45 0099 Eq Rental-Water Connections	1,859.00	0.00	0.00	0.00	0.00	0.00	
594 34 45 0400 Eq Rental - Water Connections	0.00	93.00	813.80	417.68	2,000.00	2,000.00	
594 34 48 0400 Base Reservoir Improv.- Contracted Services	49,032.00	0.00	0.00	0.00	0.00	0.00	
594 34 51 0000 #46 WA System Plan - Plan Fees	2,280.00	0.00	0.00	0.00	0.00	0.00	
594 34 62 4009 Water Plant Improvements-Contracted	0.00	0.00	28,353.48	3,494.10	0.00	0.00	
594 34 64 0000 WA-Fixed Assets To Capitalize	25,823.02	2,062.50	571,769.68	80,153.49	100,000.00	202,000.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:39:10 Date: 11/17/2021

400 Water/Sewer Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
534 Water	100,219.35	7,526.47	607,460.78	85,931.41	109,500.00	211,500.00	
594 35 41 0400 #38 Sewer Plan - Prof Serv	10,771.95	19,191.33	0.00	0.00	0.00	0.00	
594 35 49 0000 #65 Sewer Plant Upgrade-Permitting	150.00	0.00	0.00	0.00	0.00	0.00	
594 35 64 0400 WW-Capitalized Equipment Purchase	0.00	2,062.50	0.00	0.00	0.00	0.00	
535 Sewer	10,921.95	21,253.83	0.00	0.00			
594 Capital Expenditures	111,141.30	28,780.30	607,460.78	85,931.41	109,500.00	211,500.00	
597 10 00 0000 Transfer Out to 410 WW Sys. Upgrades	12,842.22	10,827.27	0.00	49,991.37	100,000.00	100,000.00	
597 10 00 0406 Transfer Out To 406 WW Short Lived Assets	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	
597 10 00 0408 Transfer Out To 408 WW Debt Reserve	0.00	0.00	61,191.00	0.00	0.00	0.00	
535 Sewer	12,842.22	10,827.27	82,970.00	71,770.37	121,779.00	121,779.00	
597 Interfund Transfers	12,842.22	10,827.27	82,970.00	71,770.37	121,779.00	121,779.00	
508 51 00 0400 WS-Ending Cash	0.00	0.00	0.00	0.00	218,216.56	160,362.33	Updated for revised revenues and
400 Water/Sewer	0.00	0.00	0.00	0.00	218,216.56	160,362.33	
508 51 01 0400 WS-Water Reserve	0.00	0.00	0.00	0.00	314,762.95	299,075.46	
401 Water	0.00	0.00	0.00	0.00	314,762.95	299,075.46	
508 51 02 0400 WS-WW Reserve	0.00	0.00	0.00	0.00	360,302.27	368,900.47	
402 Sewer	0.00	0.00	0.00	0.00	360,302.27	368,900.47	
999 Ending Balance	0.00	0.00	0.00	0.00	893,281.78	828,338.26	
TOTAL EXPENDITURES:	1,273,871.63	1,183,670.21	1,953,134.29	1,088,253.31	2,549,079.85	2,891,229.99	
FUND GAIN/LOSS:	337,162.53	677,699.54	887,573.85	1,857,912.31	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:40:46 Date: 11/17/2021

406 Wastewater Short Lived Asset Reserve Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 31 00 0406 WWSLAR Beginning Cash	0.00	0.00	0.00	21,779.00	21,779.00	43,558.00	
308 Beginning Balances	0.00	0.00	0.00	21,779.00	21,779.00	43,558.00	
397 10 00 0406 WWSLA-Transfers In	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	
397 Interfund Transfers	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	
TOTAL REVENUES:	0.00	0.00	21,779.00	43,558.00	43,558.00	65,337.00	
508 31 00 0406 WWSLAR-Ending Cash	0.00	0.00	0.00	0.00	43,558.00	65,337.00	
999 Ending Balance	0.00	0.00	0.00	0.00	43,558.00	65,337.00	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	43,558.00	65,337.00	
FUND GAIN/LOSS:	0.00	0.00	21,779.00	43,558.00	0.00	0.00	

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:40:46 Date: 11/17/2021

408 Wastewater Debt Reserve Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 31 00 0408 WW Debt Reserve Beg. Balance	0.00	0.00	0.00	61,191.00	61,191.00	61,191.00	
308 Beginning Balances	0.00	0.00	0.00	61,191.00	61,191.00	61,191.00	
397 10 00 0408 WW Debt Res-Transfers In	0.00	0.00	61,191.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	0.00	61,191.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	0.00	61,191.00	61,191.00	61,191.00	61,191.00	
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	
TOTAL EXPENDITURES:	0.00	0.00	0.00	0.00	61,191.00	61,191.00	
FUND GAIN/LOSS:	0.00	0.00	61,191.00	61,191.00	0.00	0.00	

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:40:46 Date: 11/17/2021

410 Wastewater System Upgrades

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0410 WW Sys Upgrades Beg Cash & Invest.	0.00	-93,407.14	0.00	0.00	0.00	0.00	
308 91 00 0410 WW Sys Upgrades Beg Cash & Invest.	0.00	0.00	-119,857.70	-57,601.53	-57,601.53	0.00	
308 Beginning Balances	0.00	-93,407.14	-119,857.70	-57,601.53	-57,601.53	0.00	
331 11 00 0000 EDA Grant-WW Coll. Sys. Upgrades	0.00	0.00	0.00	0.00	1,733,656.00	1,733,656.00	
334 04 20 0410 CERB Feasibility Study-Alt. Analysis	0.00	44,600.00	0.00	5,400.00	0.00	0.00	
330 Intergovernmental Revenues	0.00	44,600.00	0.00	5,400.00	1,733,656.00	1,733,656.00	
391 20 00 0000 USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades	0.00	0.00	0.00	0.00	333,414.00	333,414.00	
391 90 00 0410 DOE Construction Loan	0.00	297,420.04	826,590.49	228,427.10	500,000.00	8,500,000.00	
390 Other Financing Sources	0.00	297,420.04	826,590.49	228,427.10	833,414.00	8,833,414.00	
397 05 00 0410 Transfer In from Water/Sewer Fund	12,842.22	10,827.27	0.00	49,991.37	100,000.00	100,000.00	
397 Interfund Transfers	12,842.22	10,827.27	0.00	49,991.37	100,000.00	100,000.00	
TOTAL REVENUES:	12,842.22	259,440.17	706,732.79	226,216.94	2,609,468.47	10,667,070.00	
594 35 31 0010 DOE-Imm. Improv. Supplies	0.00	25,371.37	1,184.15	0.00	0.00	0.00	
594 35 41 0010 DOE-Imm. Improv. Svcs	0.00	0.00	25,848.00	0.00	0.00	0.00	
594 35 41 0410 Value Planning Consulting Services	57,460.00	0.00	0.00	0.00	0.00	0.00	
594 35 41 4102 Feasibility Study-Consultant Svcs	47,929.52	19,047.48	0.00	0.00	0.00	0.00	
594 35 41 4103 DOE Design-Consultant Svcs	0.00	329,046.37	737,002.17	176,225.57	442,398.47	0.00	
594 35 41 4104 Coll. Sys. Upgrades Consultant Svcs	0.00	5,832.65	0.00	98,890.16	455,070.00	455,070.00	
594 35 41 4105 Coll. Sys. Upgrades Construction Svcs	0.00	0.00	0.00	0.00	1,712,000.00	1,712,000.00	
594 35 41 4106 Collection Sys. Upgrades-PUD	0.00	0.00	0.00	8,903.67	0.00	0.00	
594 35 41 4110 WWTP-Consultant Services	0.00	0.00	0.00	13,423.64	0.00	0.00	
594 35 41 4111 WWTP-Construction Services	0.00	0.00	0.00	0.00	0.00	8,500,000.00	
594 35 41 4112 WWTP Upgrades-PUD	0.00	0.00	0.00	39,637.70	0.00	0.00	
594 35 49 0000 WW Upgrades-Permitting	0.00	0.00	300.00	1,450.00	0.00	0.00	
594 35 49 0410 Value Planning Hosting Costs	607.48	0.00	0.00	0.00	0.00	0.00	
594 35 49 0411 CERB Meeting Hosting Costs	252.36	0.00	0.00	0.00	0.00	0.00	
594 Capital Expenditures	106,249.36	379,297.87	764,334.32	338,530.74	2,609,468.47	10,667,070.00	
TOTAL EXPENDITURES:	106,249.36	379,297.87	764,334.32	338,530.74	2,609,468.47	10,667,070.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:40:46 Date: 11/17/2021

410 Wastewater System Upgrades

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
FUND GAIN/LOSS:	-93,407.14	-119,857.70	-57,601.53	-112,313.80	0.00	0.00	

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

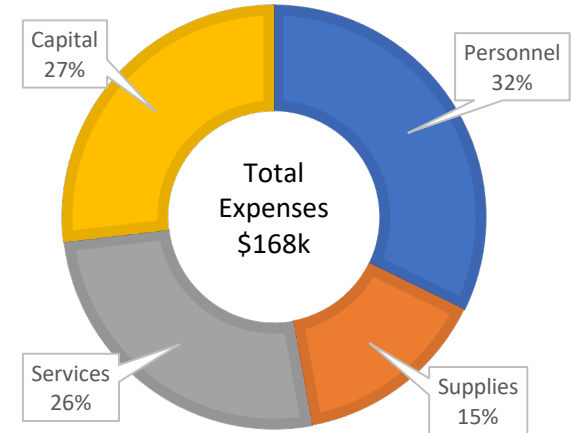
Equipment Service Fund

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

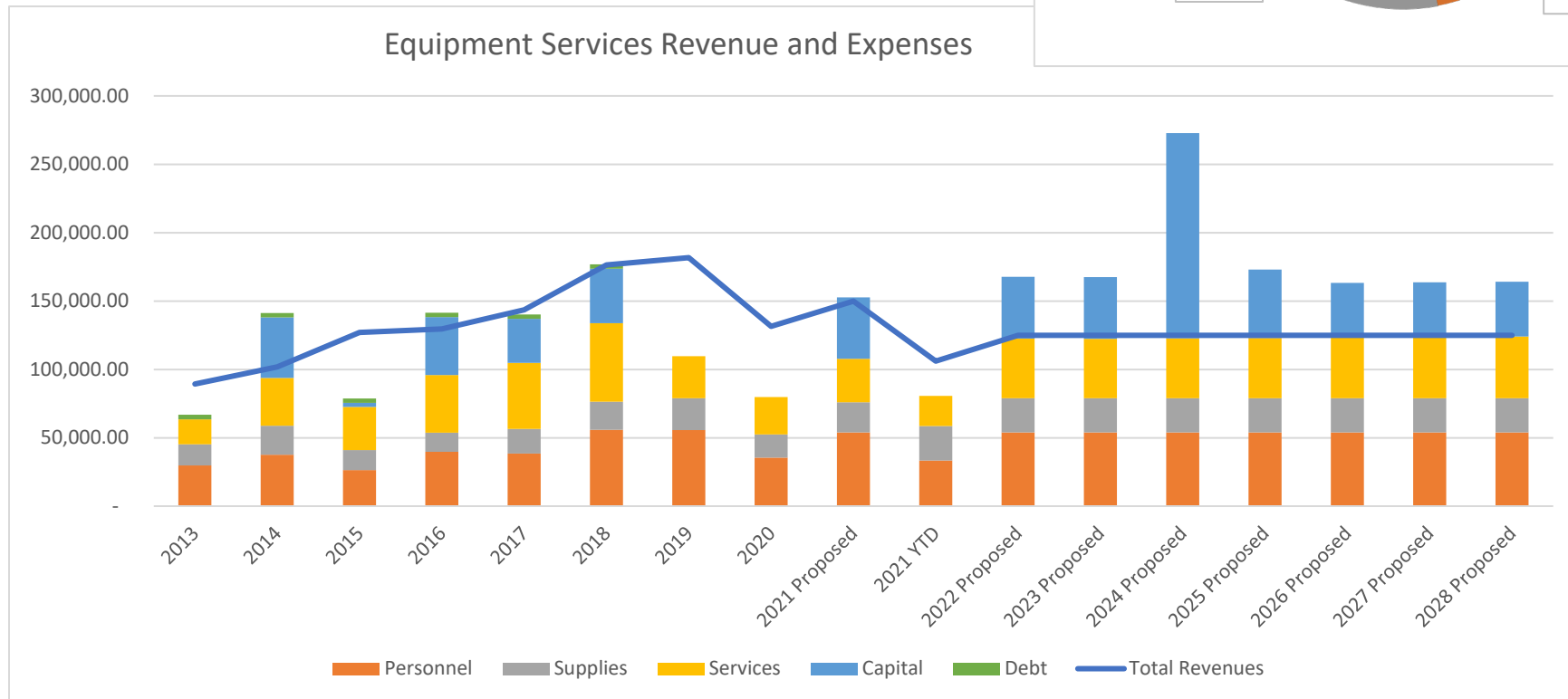
Revenues are derived from charges made against other funds for using the equipment.

Charges are based on the number of hours worked and miles driven by field staff in each fund and are intended to cover operating costs, equipment maintenance, staff salaries, insurance, and replacement costs. Current rates are \$4.10 per mile for driven equipment and \$20 per hour for stationary equipment and will be reviewed in 2022.

2022 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	2022	2023	2024	2025	2026	2027-2032	Est. Replacement Cost	Type
S1- 2017 Ford 250 X-Cab	2016	\$39,665	10						X	\$ 45,000	New
S2-2019 Ford F250 X-cab	2018	\$38,221	10						X	\$ 48,000	New
S3-2011 Ford F250 X-Cab	2010	\$29,871	10		X					\$ 45,000	New
S4-2012 Ford 350 Dump	2012	\$20,656	10						X	\$ 45,000	New
S5-2007 Intl. 5 Yard Dump	2017	\$2,149	20						X	\$ 50,000	Used
S6-2000 Ford Manlift	2005	\$27,415	15				X			\$ 50,000	Used
S7-1997 Tymco Sweeper	2009	\$48,821	15						X	\$ 70,000	Used
S8-1980 Intl. 5 Yard Dump	1997	\$4,652	20						X	\$ 50,000	Used
S9-Case Backhoe[i]	1992	\$27,173	20						X	\$ 45,000	Used
S10-2008 Ford F250 X-cab	2008	\$23,000	10					X		\$ 40,000	New
S11-1996 Brush Mower	2014	\$15,070	10						X	\$ 35,000	Used
S13-1972 Austin Grader[ii]	1998	\$13,928	15						X	\$ 45,000	Used
S14- 2007 Tahkuchi Excvtor	2007	\$37,123	15						X	\$ 55,000	New
S15- 2008 Ford Strd Cab	2008	\$21,000	10	X						\$ 45,000	New
S16- 2014 Chevy 1500	2014	\$29,857	10						X	\$ 35,000	New
Vactor Truck						X				\$ 150,000	Used
TOTALS				45K	45K	150K	50K	40K		\$853,000	

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

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

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:41:53 Date: 11/17/2021

500 Equipment Service Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 51 00 0500 ES Unreserved Begin CA & Invest	67,484.41	67,144.73	139,248.98	190,947.57	190,947.57	188,197.57	
308 Beginning Balances	67,484.41	67,144.73	139,248.98	190,947.57	190,947.57	188,197.57	
348 00 00 0000 Equipment Rental-Internal	162,827.57	175,377.98	130,967.02	106,083.15	150,000.00	125,000.00	
340 Charges For Goods & Services	162,827.57	175,377.98	130,967.02	106,083.15	150,000.00	125,000.00	
361 11 00 0500 Interest Income/ES	457.59	647.75	435.54	-62.98	0.00	0.00	
362 10 00 0000 Equipment Rental - External NB	1,008.00	266.00	14.00	0.00	0.00	0.00	
362 10 02 0000 Equipment Rental - External Ska Co	127.80	37.12	0.00	0.00	0.00	0.00	
369 10 00 0500 Sale of Scrap Equip Service	795.10	5,398.38	0.00	0.00	0.00	0.00	
360 Interest & Other Earnings	2,388.49	6,349.25	449.54	-62.98	0.00	0.00	
395 10 00 0500 Sale of Fixed Assets	11,330.00	0.00	0.00	0.00	0.00	0.00	
395 11 00 0000 Costs to Dispose of Cap Assets	-48.50	0.00	0.00	0.00	0.00	0.00	
390 Other Financing Sources	11,281.50	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	243,981.97	248,871.96	270,665.54	296,967.74	340,947.57	313,197.57	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 12:41:53 Date: 11/17/2021

500 Equipment Service Fund

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
548 65 10 0000 Maintenance Salary	33,830.82	32,695.70	21,993.87	21,613.34	35,000.00	35,000.00	
548 65 20 0000 Maintenance Benefits	20,851.79	19,830.92	11,823.34	10,633.59	17,000.00	17,000.00	
548 65 25 0000 Medical Physicals-Required	1,199.55	3,041.96	1,628.26	1,214.00	2,000.00	2,000.00	
548 65 31 0000 Tires	2,536.87	972.53	1,358.64	5,918.43	2,000.00	2,000.00	
548 65 32 0000 Gas and Oil	19,286.16	20,383.05	13,470.43	15,781.77	20,000.00	20,000.00	
548 65 33 0000 Supplies	0.00	1,936.25	2,104.67	3,481.39	0.00	3,000.00	
548 65 41 0001 General Gov. Admin	0.00	0.00	0.00	0.00	0.00	10,364.55	Allocation policy revised.
548 65 46 0000 Insurance	27,870.61	846.26	8,320.38	10,055.12	10,000.00	10,000.00	
548 65 47 0000 Heat & Lights	1,534.08	2,397.27	3,312.57	2,540.53	1,500.00	3,000.00	
548 65 48 0000 Repairs/Supplies Contracted	28,292.99	27,339.04	15,455.81	9,333.81	20,000.00	20,000.00	
548 65 49 0000 Training	45.00	180.00	250.00	0.00	250.00	250.00	
548 Public Works - Centralized Services	135,447.87	109,622.98	79,717.97	80,571.98	107,750.00	122,614.55	
591 48 78 0000 RDA Facilities (Sweeper) Principal	3,041.13	0.00	0.00	0.00	0.00	0.00	
592 48 83 0000 RDA Facilities (Sweeper) Int	133.05	0.00	0.00	0.00	0.00	0.00	
591 Debt Service	3,174.18	0.00	0.00	0.00	0.00	0.00	
594 48 64 0000 Equipment Purchase	39,878.17	0.00	0.00	0.00	45,000.00	45,000.00	
594 Capital Expenditures	39,878.17	0.00	0.00	0.00	45,000.00	45,000.00	
508 51 00 0500 ES-Ending Cash	0.00	0.00	0.00	0.00	188,197.57	145,583.02	Updated to include additional expense from general fund cost allocation.
999 Ending Balance	0.00	0.00	0.00	0.00	188,197.57	145,583.02	
TOTAL EXPENDITURES:	178,500.22	109,622.98	79,717.97	80,571.98	340,947.57	313,197.57	
FUND GAIN/LOSS:	65,481.75	139,248.98	190,947.57	216,395.76	0.00	0.00	

5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 17:15:44 Date: 11/17/2021

630 Stevenson Municipal Court

Account	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Appropriated	2022 Proposed	Comment
308 31 00 0630 Stevenson Municipal Court-Beg Balance	0.00	0.00	9,738.88	0.00	0.00	0.00	
308 Beginning Balances	0.00	0.00	9,738.88	0.00	0.00	0.00	
386 90 00 0000 Agency Deposit - Court Remittances	0.00	0.00	8,698.27	8,240.49	0.00	0.00	
386 90 00 0001 Agency Deposit - CVC	0.00	0.00	181.79	169.01	0.00	0.00	
389 40 00 0000 SMC-Agency Deposits	0.00	41,122.75	0.00	0.00	0.00	0.00	
380 Non Revenues	0.00	41,122.75	8,880.06	8,409.50	0.00	0.00	
397 01 00 0630 Transfer In From CE	0.00	5,443.28	0.00	0.00	0.00	0.00	
397 Interfund Transfers	0.00	5,443.28	0.00	0.00	0.00	0.00	
TOTAL REVENUES:	0.00	46,566.03	18,618.94	8,409.50	0.00	0.00	
586 90 00 0000 Agency Disbursement - Court Remit	0.00	0.00	8,698.27	8,240.49	0.00	0.00	
586 90 00 0001 Agency Disbursement - CVC	0.00	0.00	181.79	169.01	0.00	0.00	
588 10 00 0630 SMC-Prior Period Adjustments	0.00	0.00	9,738.88	0.00	0.00	0.00	
589 40 00 0000 SMC-Agency Disbursements	0.00	36,827.15	0.00	0.00	0.00	0.00	
580 Non Expenditures	0.00	36,827.15	18,618.94	8,409.50	0.00	0.00	
TOTAL EXPENDITURES:	0.00	36,827.15	18,618.94	8,409.50	0.00	0.00	
FUND GAIN/LOSS:	0.00	9,738.88	0.00	0.00	0.00	0.00	

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

**CITY OF STEVENSON
RESOLUTION NO. 2021-385**

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

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

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

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

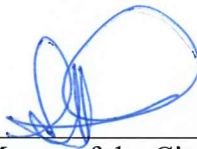
WHEREAS, the implementation of wise fiscal policies enables City officials to protect the public interest and ensure public trust and confidence; and

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

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


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

APPROVED AND PASSED by the City Council of the City of Stevenson, Washington at its regular meeting this 18th day of November, 2021.



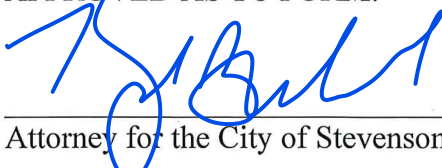
Mayor of the City of Stevenson

ATTEST:



Clerk of the City of Stevenson

APPROVED AS TO FORM:



Attorney for the City of Stevenson

City of Stevenson Financial Policy

Statement of Purpose

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

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

Financial Goals

The City of Stevenson's financial goals seek to:

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

Financial Policies

Stevenson's financial policies address the following major areas:

- **General Policies**
- **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.

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. Transactions related to the Equipment Services fund will be excluded as all expenses are charged back to other funds.~~
4. ~~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.

**CITY OF STEVENSON
RESOLUTION NO. 2021-386**

**A RESOLUTION OF THE CITY OF STEVENSON
REVISING THE SALARY SCALE**

WHEREAS, on November 19, 2020 the City Council of the City of Stevenson adopted a revised 2021 salary schedule in resolution 2020-370; and

WHEREAS, the City wishes to revise the salary scale to reflect a cost of living increase of 5.1% for 2022 as discussed at the September 16, October 21, November 8, and November 18, 2021 council meetings; and

WHEREAS, the council discussed changes to the standby pay at the November 18, 2021 council meeting.

NOW, THEREFORE, be it resolved that the City Council of the City of Stevenson, Washington, as follows:

1. The salary scale attached as exhibit A is hereby accepted, effective January 1, 2022.
2. The Standby Pay of \$3.00 per hour will be retroactive to November 29, 2021.

ADOPTED this 16th day of December, 2021.

Mayor of the City of Stevenson

ATTEST:

Clerk of the City of Stevenson

APPROVED AS TO FORM:

Attorney for the City of Stevenson

Resolution 2021-386 Exhibit A

City of Stevenson Salary Schedule

2022 Salary Schedule

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
City Administrator	84,659	88,045	91,567	95,230	99,039	103,001	107,121	111,406
Deputy Clerk/Treasurer II	54,352	56,526	58,787	61,138	63,584	66,127	68,772	71,523
Deputy Clerk/Treasurer I	48,041	49,963	51,962	54,040	56,202	58,450	60,788	63,220
Public Works Director/Com Dev Director	71,312	74,164	77,131	80,216	83,425	86,762	90,232	93,841
Field Sprvr /Bldg Insptr/WWTPO III	61,494	63,954	66,512	69,172	71,939	74,817	77,810	80,922
WWTPO II	55,485	57,704	60,012	62,412	64,908	67,504	70,204	73,012
Utilities / Maintenance Worker/WWTPO I	53,026	55,147	57,353	59,647	62,033	64,514	67,095	69,779
Facilities Maintenance Worker	35,006	36,407	37,863	39,378	40,953	42,591	44,295	46,067
Minute Taker (Hourly)	20.24	21.05	21.89	22.77	23.68	24.63	25.62	26.64
Temporary Assistant II (office or field)(Hourly)	16.83	17.50	18.20	18.93	19.69	20.48	21.30	22.15
Temporary Assistant I (office or field)(Hourly)	14.49	15.07	15.67	16.30	16.95	17.63	18.34	19.07
Standby Pay (Hourly)	3.00							

CITY OF STEVENSON, WASHINGTON

RESOLUTION NO. 2020-0357

A Resolution of the City Council of the City of Stevenson Adopting a Planning Department Application Fees, and Miscellaneous Charges; and Repealing Resolution No. 2017-296.

Recitals

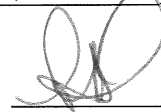
1. The City of Stevenson has established various boards and services to perform certain functions, including the Board of Adjustment, Hearing Examiner, Planning Administrative Staff and Outside Consultant Assistance, and the Planning Commission
2. The City has adopted ordinances and resolutions relating to the processing and review of development applications for boundary line adjustments, short plats and subdivisions, shoreline permits, environmental reviews, critical areas and zoning regulations.
3. The City ordinances and resolutions adopting the preceding development regulations authorize the City Council to adopt fees to facilitate development review.
4. The City is required by law to process and review annexation petitions, to make submittals to the Boundary Review Board, to consider amendments to the City's Comprehensive Plan and to conduct hearings with respect to these matters.
5. The City makes available to the public copies of maps, ordinances, and other documents related to planning and zoning.
6. It is necessary and desirable that persons utilizing the services of such boards, requiring permits, reviews and planning services or requesting copies of maps or other documents pay a fee in an amount sufficient to cover the costs to the City for providing such boards and services.

NOW THEREFORE, the City Council of the City of Stevenson RESOLVES to adopt the policies and establish the fees in the amounts shown in Exhibit "A" which shall apply to persons utilizing the programs and services of the Planning Department, and

BE IT FURTHER RESOLVED that Resolution 2017-0296 and all parts of resolutions in conflict herewith are hereby repealed, and

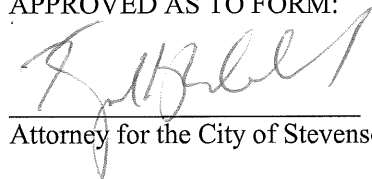
BE IT FURTHER RESOLVED that this resolution shall be effective on June 1st, 2020.

PASSED in regular session this 19th day of March, 2020.



Mayor of the City of Stevenson

APPROVED AS TO FORM:



Attorney for the City of Stevenson

ATTEST:



Clerk of the City of Stevenson



Planning Fees

Effective June 1st, 2020
Resolution 2020-0357

The City of Stevenson
PO Box 371
Stevenson, WA 98648

509-427-5970
509-427-8202 (fax)
www.ci.stevenson.wa.us

Annexation		Planned Unit Development	\$1,500 + \$1 per 60 sf
Election Method	\$900	Plat Amendment	\$900 + \$1 per 60 sf
Notice of Intent	\$600	Plat Vacation	\$900 + \$1 per 60 sf
Petition	\$300	Reduction in City Boundaries	\$1,000
Zoning New Areas	\$300	Shorelines Management Program	
Appeals		Statement of Exemption	\$35
To Board of Adjustment, Planning Commission, City Council	\$0	Minor Project Approval	\$300
Boundary Line Adjustment		Shoreline Substantial Development	\$1,250
Typical	\$200	Shoreline Conditional Use, Shoreline Variance	1,500
Combination of Lots	\$100	Short Plat	\$1,500 + \$1 per 60 sf
Comprehensive Plan Revision	\$1,500	Variance	\$600
Conditional Use	\$600	SEPA	
Critical Areas Permit		Checklist	\$300
Expedited Review Permit	\$35	EIS	\$1,500
Geologic Hazard Area Permit	\$300	Subdivision	
Habitat/Wetland Permit	\$600	Preliminary Plat	\$1,500 + \$1 per 60 sf
Reasonable Use Allowance	\$750	Variance	\$600
Land Use/Building Permit	\$35	Final Plat	\$1,500 + \$1 per 60 sf
Nonconforming Use Review (BOA)	\$600	Variance	\$600
Ordinance Revisions	\$1,500	City Utility Extension Beyond Plan Area	\$600
Parking		Zoning	
Joint Use of Parking	\$600	Resolution of Intent	\$600
Parking Interpretation	\$0	Rezoning Request	\$1,500
Miscellaneous Charges		Zoning Interpretation	\$0
8½ x 11 & 8½ x 14	\$0.15	Zoning Verification Letter	\$200
11 x 17 copies	\$0.25		
Color City Map (11 x 17)	\$1.50		
Zoning Map	\$1.50		

Note: **Additional fees may apply.** See reverse.

A-1: Fees—General.

- A. Purpose. Fees are based on costs to reimburse the public for staff time and resources expended in reviewing and processing permit applications. These fees do not include costs associated with outside consultant review of an application. These costs are charged in accordance with Section A-2.
- B. Fees, Authorized. Application fees for the various reviews, applications and permits set forth in Stevenson Municipal Code titles 16, 17, and 18 shall be as provided in this chapter. No application shall be considered unless and until the fee has been paid to the City. Fees shall not be refundable except as provided in Section A-4. Any exemption or refund must be approved by the City Community Development Director and the City Treasurer and any costs incurred by the city shall be deducted from fees paid prior to any exemption or refund.
- C. Payment of Fees. All fees provided in this chapter shall be paid when due. Nonpayment of any fees when due shall result in a determination by the City that an application has been withdrawn or is incomplete, suspending or terminating review of the application.
- D. Multiple Permits and Applications. In the case of multiple permit applications, the applicant shall pay all applicable fees.

A-2: Other Charges and Fees.

- A. Outside Consultant Review Fees. When it is necessary to utilize the services of professional consultants (e.g., engineers, surveyors, hydrologists, biologists or other specialists) to assist the City with its review of the applications identified herein, the costs for the outside consultant’s reviews shall be the responsibility of the applicant. The fees for these services may be billed monthly to the applicant based on all actual costs for labor, overhead, material testing and expenses. A deposit for such costs may be required by the City.
- B. Hearing Examiner. For any appeal or proposal reviewed by the City of Stevenson Hearing Examiner, 50% of the costs for the Hearing Examiner will be the responsibility of the applicant. The costs for these services may be billed monthly to the applicant based at 50% of the actual invoice received by the City. A deposit for such costs may be required by the City.
- C. Recording Fees. The amount of the recording fees charged by Skamania County shall be the responsibility of the applicant.
- D. Election Fees. When it is necessary to hold an election associated with a request, the actual cost of such election shall be the responsibility of the applicant.
- E. All fees charged by the City under this section shall be paid prior to the approval of an application.

A-3: Application Fee Exemptions.

When approved by the City Community Development Director and the City Treasurer, the following may be exempt from the fees established herein:

- A. Applications submitted by nonprofit agencies for proposals which further goals and objectives of the City.
- B. Subdivision Preliminary Plat and Short Plat applications which have obtained approval as a Planned Unit Development.

A-4: Application Fee Refunds.

When approved by the City Community Development Director and the City Treasurer, refunds for fees paid as set forth herein shall be limited to the following:

- A. When no permit processing has been completed or costs have been incurred: 80%.
- B. When an application has been processed prior to issuance of a determination of completeness: 50%.
- C. After issuance of a determination of completeness: 0%.
- D. No refunds shall be made for publication of notice costs, outside consultant review fees, or other fees or charges set forth A-2.

A-5: Conflicts with the Municipal Code.

In the event of a conflict in any fees, charges, or provisions set forth herein and fees and charges or provisions found in the Stevenson Municipal Code, the fees, charges, requirements, procedures, and all provisions contained herein now, or as hereafter amended, shall prevail.

CITY OF STEVENSON, WASHINGTON

RESOLUTION NO. 2020-0372

A Resolution of the City Council of the City of Stevenson, Washington Revising the Schedule of Fees for Construction Code Permits, Inspections and Reviews.

Recitals

1. The City is required by law (RCW 19.27) to enforce building codes and construction within the City;
2. The City has adopted revised ordinances establishing construction standards and process' for the review of construction under a permit and fee system; and
3. The City of Stevenson has established a Building Department with a Building Official /Fire Marshal responsible for the issuance of construction permits and inspections; and
3. The City of Stevenson has contracted with Skamania County for Building Official /Fire Marshal services and wants to align fees to ensure adequate cost reimbursement.

NOW THEREFORE, the City Council of the City of Stevenson RESOLVES as follows:

SECTION I
TITLE AND REVISION

This Resolution shall constitute the revision of the Building Department fee schedule of the City of Stevenson and the key is as follows: ~~Strikethrough~~ means repealed. Underlined means new.

SECTION II
FEE SCHEDULE

Fees in the following tables shall be paid to the City by persons utilizing the City's construction services:

A. Building Permits:	
The determination of value or valuation under any of the provisions of this code shall be made by the Building Official. The Building Official shall use the square footage building valuation data standards set forth in the International Code Council's Building Safety Journal as updated to guide the establishment of valuation for a permit. A copy of said valuation standards shall be on file and available for public use and inspection at Stevenson City Hall.	
<u>Total Valuation</u>	<u>Fee</u>
\$1.00 to \$500.00	\$23.50
\$501.00 to \$2,000	\$23.50 for the first \$500.00 plus \$3.05 for each additional \$1,000.00, or fraction thereof, to and including \$2,000.00.
\$2,001 to \$25,000	\$69.25 for the first \$2,000.00 plus \$14.00 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00.
\$25,001.00 to \$50,000.00	\$391.25 for the first \$25,000.00 plus \$10.10 for each additional \$1,000.00, or fraction thereof, to and including 50,000.00
\$50,001.00 to \$100,000.00	\$643.75 for the first \$50,000.00 plus \$7.00 for each additional \$1,000, or fraction thereof, to and including 100,000.00
\$100,001.00 to \$500,000.00	\$993.75 for the first \$100,000.00 plus \$5.60 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00
\$500,001.00 to \$1,000,000.00	\$3,233.75 for the first \$500,000.00 plus \$4.75 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00.
\$1,000,001.00 and up	\$5,608.75 for the first \$1,000,000.00 plus \$3.65 for each additional \$1,000.00, or fraction thereof.
Plan Review Fees	65% of the building permit fee.
A1. Roofing Permits: Fees will be \$50.00 for the first \$3,200 value plus \$50.00 for each additional \$3,200 or fraction thereof.	
A2. Public Fireworks Display Permit (RCW 70.77.131)	\$90.00
A3. Manufactured Homes: Fees for placement permits follow the schedule above with the exception of the 65% fee for the plan review.	
A4. "SAME AS" plans: The Building Official may waive a portion of the plan review fee if the same plan is submitted for more than one permit.	
A5. Demolition Permits (Fees will be a flat assessment. Applies only to structures over 200 square feet)	\$10.00
A6. Fire Suppression Systems. Fees for Fire Suppression or Prevention Systems will follow the schedule above (A).	

B. Mechanical Permit Fees:		Fee
Permit Issuance		
1.	For the issuance of each mechanical permit	\$23.50
2.	For issuing each supplemental permit for which the original permit has not expired, been canceled or finalized.	\$10.70
Unit Fee Schedule		
(Note: The following do not include permit-issuing fee)		
1. Furnaces		
	For the installation or relocation of forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance up to and including 100,000 btu/h (29.3 kW)	\$14.80
	For the installation or relocation of forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance over 100,000 btu/h (29.3 kW)	\$18.20
	For the installation or relocation of each floor furnace, including vent	\$14.80
	For the installation or relocation of each suspended heater, recessed wall heater or floor mounted unit heater.	\$14.80
2. Appliance Vents		
	For the installation, relocation or replacement of each appliance vent installed and not included in an appliance permit.	\$7.25
3. Repairs or Additions		
	For the repair of, the alternation of, or addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling absorption or evaporative cooling system, including installation of controls regulated by the Mechanical Code.	\$13.70
4. Boilers, Compressors and Absorption Systems		
	For the installation or relocation of each boiler or compressor to and including 3 horsepower (10.6 kW) or each absorption system to and including 100,000 Btu/h (29.3kW)	\$14.70
	For the installation or relocation of each boiler or compressor over 3 horsepower (10.6 kW) to and including 15 horsepower (52.7 kW), or each absorption system over 100,000 Btu/h (29.3kW) to and including 500,000 Btu/h (146.6kW)	\$27.15
	For the installation or relocation of each boiler or compressor over 15 horsepower (52.7 kW) to and including 30 horsepower (105.5 kW), or each absorption system over 500,000 Btu/h (146.6 kW) to and including 1,000,000 Btu/h (291.3 kW)	\$37.25
	For the installation or relocation of each boiler or compressor over 30 horsepower (105.7 kW) to and including 50 horsepower (176 kW), or each absorption system over 1,000,000 Btu/h (293.1 kW) to and including 1,750,000 Btu/h (512.9 kW)	\$55.47
	For the installation or relocation of each boiler or compressor over 50 horsepower (176 kW) or each absorption system over 1,750,000 Btu/h (512.9 kW).	\$92.65
5. Air Handlers		
	For each air handling unit to and including 10,000 cubic feet per minute (cfm) (4719 L/s), including ducts attached thereto Note: <i>This fee does not apply to an air-handling unit which is a portion of a factory-assembled appliance, cooling system, evaporative cooler or absorption unit for which a permit is required elsewhere in the Mechanical Code.</i>	\$10.65
	For each air-handling unit over 10,000 cfm (4710 L/s)	\$18.10
6. Evaporative Coolers		
	For each evaporative cooler other than a portable type	\$10.65
7. Ventilation and Exhaust		
	For each ventilation fan connected to a single duct.	\$7.25
	For each ventilation system which is not a portion of any heating or air-condition system.	\$10.65
	For the install action of each hood which is served by a mechanical exhaust, including the ducts	\$10.65
8. Incinerators		
	For the installation or relocation of each domestic type incinerator	\$18.20
9. Solid Fuel Burning Appliance		
	For the installation or relocation of each domestic type Solid Fuel Burning Appliance	\$30.00
10. Miscellaneous		
	When applicable, permit fees for fuel gas piping shall be as follows:	
	For each gas piping system of one to four outlets	\$5.00
	For each gas piping system of five or more outlets, for each outlet	\$1.00
	When applicable, permit fees for process piping shall be as follows:	
	For each appliance or piece of equipment regulated by the Mechanical Code but not classed in other appliance categories or for which no other fee is listed in the table.	\$10.65

C. Plumbing Permit Fees:	
Permit Issuance	
1. For issuing each permit.	\$22.00
2. For issuing each supplemental permit	\$10.00
Unit Fee Schedule	
(Note: The following do not include permit-issuing fee)	
1. For each additional plumbing fixture on one trap or a set of fixtures on one trap (including water, drainage piping and backflow protection therefore	\$7.00
2. For each building sewer and each trailer park sewer	\$15.00
3. Rainwater systems - per drain (inside building)	\$7.00
4. For each private sewage disposal system (where permitted)	\$40.00
5. For each water heater and or vent	\$7.00
6. For each gas piping system of one to five outlets	\$5.00
7. For each additional gas piping system outlet, per outlet	\$1.00
8. For each industrial waste pretreatment interceptor including its trap and vent, except kitchen-type grease interceptors functioning as fixture traps	\$7.00
9. For each installation, alteration or repair or water piping and/or water, each	\$7.00
10. For each repair or alteration of a drainage or vent piping, each fixture	\$7.00
11. For each lawn sprinkler system on any one meter including backflow protection devices therefore.	\$7.00
12. For atmospheric-type vacuum breakers no included in item 12: 1 to 5	\$5.00
Over 5, each	\$1.00
13. For each back flow protective device other than atmospheric type vacuum breakers: 2 inch (51 mm) diameter and smaller	\$7.00
Over 2 inch (51 mm) diameter	\$15.00
14. For each gray water system	\$40.00
15. For initial installation and testing of a reclaimed water system.	\$30.00
16. For each annual cross-connection testing of a reclaimed water system (excluding initial test)	\$32.05
17. For each medical gas piping system serving one to five inlet(s)/outlet(s) for a specific gas	\$53.40
18. For each additional medical gas inlet(s)/outlets(s)	\$5.35

D. Grading Permits:	
Permit Issuance	
The grading permit applies to grading, excavation and earthwork construction, including fills and embankments. The fee for a grading permit authorizing additional work to that under a valid permit shall be the difference between the fee paid for the original permit and the fee shown for the entire project.	

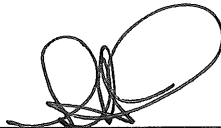
Table A-33-A - Grading Plan Review Fees	
50 cubic yards (38.2 m ³) or less	No Fee
51 - 100 cubic yards (40 m ³ to 76.5m ³)	\$23.50
101 to 1,000 cubic yards (77.2m ³ to 764.6m ³)	\$37.00
1,001 to 10,000 cubic yards (765.3m ³ to 7645.5m ³)	\$49.25
10,001 to 100,000 cubic yards (7646.3m ³ to 76,455m ³)	49.25 for the first 10,000 cubic yards plus \$24.50 for each additional 10,000 yards (7645.5m ³) or fraction thereof.
100,001 to 200,000 cubic yards (76456.3m ³ to 152911m ³)	\$269.75 for the first 100,000 cubic yards plus \$13.25 for each additional 10,000 yards (7645.5m ³) or fraction thereof.
200,001 cubic yards (152911m ³) or more	\$402.25 for the first 200,000 cubic yards plus \$7.25 for each additional 10,000 cubic yards (7645.5m ³) or fraction thereof.

Table A-33-A - Grading Permit Fees	
50 cubic yards (38.2 m ³) or less	\$23.50
51 - 100 cubic yards (40 m ³ to 76.5m ³)	\$37.00
101 to 1,000 cubic yards (77.2m ³ to 76,4.6m ³)	\$37.00 for the first 100 cubic yards (76.5m ³) plus \$17.50 for each additional 100 yards (76.5m ³) or fraction thereof.
1,001 to 10,000 cubic yards (765.3m ³ to 7645.5m ³)	\$194.50 for the first 1,000 cubic yards plus \$14.50 for each additional 1,000 yards (764.6m ³) or fraction thereof.
10,001 to 100,000 cubic yards (7646.3m ³ to 76455m ³)	\$325.00 for the first 10,000 cubic yards plus \$66.00 for each additional 10,000 yards (7645.5m ³) or fraction thereof.
100,001 cubic yards (765.3m ³ to 7645.5m ³) or more	\$919.00for the first 100,000 cubic yards (76455m ³) plus \$36.30 for each additional 10,000 yards (7645.5m ³) or fraction thereof.

E. Other Inspections and Fees:		
1. Inspections outside of normal business hours (minimum charge - two hours)		\$52.00 75.00 /hr
2. Re-Inspections		\$45.00 75.00 /hr
3. Inspections for which no fee is specifically indicated (minimum charge - one-half (1/2) <u>one (1)</u> hour)		\$45.00 75.00 /hr
4. Additional plan review required by changes, additions or revisions to plans (minimum charge - one-half (1/2) <u>one (1)</u> hour)		\$45.00 75.00 /hr
5. <u>Any construction started without the benefit of a building permit.</u>	<u>Double the normal permit fee together with all cost incurred for enforcement</u>	
6. For use of outside consultants for plan checking and inspections, or both		Actual costs
F Planning Department Review of Building Permit Application		\$35.00
1. For new construction, remodels with a foot print alteration, all sign and grading permits.		


This resolution shall take effect January 1, 2021.

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



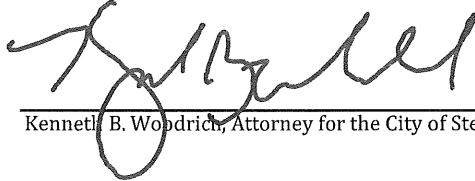
 Scott Anderson, Mayor

ATTEST:



 Leana Kinley, City Administrator

APPROVED AS TO FORM:



 Kenneth B. Woodrich, Attorney for the City of Stevenson

**CITY OF STEVENSON, WASHINGTON
RESOLUTION 2019 – 335**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF STEVENSON,
WASHINGTON ADOPTING WATER AND WASTEWATER CONNECTION FEES**

WHEREAS the Council has discussed at a public hearing on June 20, 2019 and an analysis has been done as to the increase in connection and development fees needed to meet current system demands;

WHEREAS by virtue of increased maintenance and operational costs and increased capital outlay, it is necessary to increase the City’s water and sewer connection charges, thereby amending former ordinances relating to connection fees; and

WHEREAS, connection fees are authorized under RCW 35.92.025 so that property owners connecting to the system will bear an equitable share of the cost of the entire system; and

WHEREAS, the adoption of ordinance 2019-1144 allows connection fees to be adopted by resolution.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Stevenson hereby adopts the following fee schedule:


1. Water Connection Fees:

Meter Size	Connection Fee/System Development Charge
3/4" or 5/8"	\$ 8,599
1"	17,197
1.5"	25,796
2"	34,394
3"	77,387
4"	120,380
6"	257,957

2. Wastewater Connection fees:

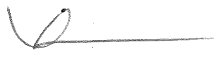
- | | |
|-------------------------------------------------|---------|
| a. Residential single-family service inspection | \$ 75 |
| b. All other service inspections | \$ 225 |
| c. Equivalent Dwelling Unit | \$6,168 |

PASSED by the Council of the City of Stevenson this 20th day of June, 2019.



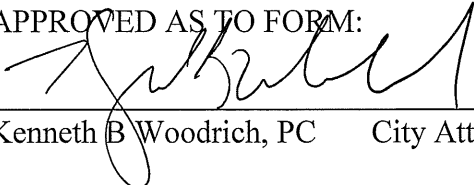
Scott Anderson, Mayor of the City of Stevenson

ATTEST:



Leana Kinley, City Clerk

APPROVED AS TO FORM:



Kenneth B Woodrich, PC City Attorney

CITY OF STEVENSON, WASHINGTON

ORDINANCE NO. 2019 - 1153

**AN ORDINANCE ESTABLISHING CHARGES FOR THE USE
OF WATER FURNISHED BY THE CITY OF STEVENSON**

AND REPEALING ORDINANCE NO. 2017-1111

WHEREAS, it is necessary to revise the user fee system for the City of Stevenson Water System to provide funds sufficient to meet all expenses associated with the city’s water system and to meet bonding requirements; and

WHEREAS, the Council discussed at a public hearing on October 17th and November 21st, 2019 the projected revenue and expenses for the department and the impact on rates; and,

WHEREAS, the Council discussed at a public hearing December 19th, 2019 these rate increases; and

WHEREAS, the City annually reviews and updates an analysis of the capital demands of the water system and recognizes the needs for capital outlays for replacement/repair of existing facility.

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

After the effective date of this Ordinance charges for water furnished by the City of Stevenson shall be as follows:

(a) Single-family, mobile/manufactured homes, commercial, industrial and government customers:

(1) Minimum Monthly Base Water Service Charge

Service Connection Pipe Diameter (IPS)	Inside City					
	2020	2021	2022	2023	2024	2025
Up to ¾”	32.00	33.60	35.28	37.04	38.89	40.83
1”	52.50	55.13	57.89	60.78	63.82	67.01
1 ½”	126.74	133.08	139.73	146.72	154.06	161.76
2”	244.45	256.67	269.50	282.98	297.13	311.99
3”	439.28	461.24	484.30	508.52	533.95	560.65
4”	527.05	553.40	581.07	610.12	640.63	672.66
6”	1,403.97	1,474.17	1,547.88	1,625.27	1,706.53	1,791.86

Service Connection Pipe Diameter (IPS)	Outside City					
	2020	2021	2022	2023	2024	2025
Up to ¾”	47.18	49.54	52.02	54.62	57.35	60.22
1”	89.42	93.89	98.58	103.51	108.69	114.12
1 ½”	182.52	191.65	201.23	211.29	221.85	232.94
2”	353.15	370.81	389.35	408.82	429.26	450.72
3”	637.39	669.26	702.72	737.86	774.75	813.49
4”	766.58	804.91	845.16	887.42	931.79	978.38
6”	2,032.74	2,134.38	2,241.10	2,353.16	2,470.82	2,594.36

The base fees will increase 5% annually beginning in 2026.

First 400 cubic feet of water consumed included in minimum monthly base water service charge thereafter:

(2) Metered Monthly Charge for Additional Water Consumed

	Usage Rates:					
	2020	2021	2022	2023	2024	2025
Inside City	0.041	0.043	0.045	0.047	0.049	0.051
Outside City	0.048	0.050	0.053	0.056	0.059	0.062

The usage fees will increase 5% annually beginning in 2026.

(b) Multiple Dwelling Units (shall apply to all customers with two or more living units per meter.)

(1) Minimum Monthly Water Service Charge

A base rate equal to the rate for up to a ¾” service connection pipe diameter (IPS), multiplied by the number of dwelling units served, and

a. Metered Monthly Charge for Water Consumed

The water consumed per unit shall be calculated by dividing the total cubic feet of water used by the number of dwelling units served. The first 400 cubic feet per unit multiplied by the number of units served is included in the monthly water service charge. Water consumed thereafter will be charged according to the following schedule:

	Usage Rates:					
	2020	2021	2022	2023	2024	2025
Inside City	0.041	0.043	0.045	0.047	0.049	0.051
Outside City	0.048	0.050	0.053	0.056	0.059	0.062

The usage fees will increase 5% annually beginning in 2026.

(c) Transient Lodging – Metered Monthly Charge for Water Consumed

A transient lodging service can elect to select option (a) or option (c). If Option C is selected the water consumed per unit shall be calculated by dividing the total cubic feet of water used by the number of dwelling units served. The first 200 cubic feet per unit multiplied by the number of units served is included in the monthly water service charge. Recognizing that transient units are not occupied continuously the monthly unit charge shall be at 50% of the monthly residential unit charge. Water consumed thereafter will be charged according to the following schedule:

	Usage Rates:					
	2020	2021	2022	2023	2024	2025
Inside City	0.041	0.043	0.045	0.047	0.049	0.051
Outside City	0.048	0.050	0.053	0.056	0.059	0.062

The usage fees will increase 5% annually beginning in 2026.

(d) Hydrant Use Charge

From time to time the Public Works Director may authorize the use of water from the City’s fire hydrants for non-fire protection related purposes. The hydrant customer will file an application with the City and, if approved, the hydrant customer will be responsible for the following charges:

(1) Application Fee

The application for hydrant use will be \$100 per calendar year.

(2) Water consumption

The application fee shall include the first 400 cubic feet of water used; thereafter the charge shall be:

Usage Rates:					
2020	2021	2022	2023	2024	2025
0.048	0.050	0.053	0.056	0.059	0.062

The usage fees will increase 5% annually beginning in 2026.

(e) Late Fees

(1) Delivery Fee of Lock Off Notice

If, pursuant to SMC 13.11.030, the City gives 24 hour written notice to the customer personally or by leaving a copy of the notice at the structure receiving service of

termination of water service by means of a lock off, the customer shall pay a \$10 delivery fee.

(f) Service Termination Fees:

(1) Termination Fees

If service has been terminated and a resumption of service has been requested, then, prior to and in consideration of resumption of service, the customer shall be required to pay a fee of \$50.00 for a lockoff/resumption during regular working hours and \$100.00 for a lockoff/resumption during nonworking hours and an amount equal to five months base fee for a disconnect.

(g) Vacancy Periods

A minimum monthly water service charge shall be applicable to all water users, both inside the City limits and outside the City limits, during the entire twelve month period whether or not a user self disconnects his service for a temporary period, has no metered use, or other water sources during that period.

And

BE IT FURTHER ORDAINED that Ordinance 2017-1111 and all Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

The effective date of this Ordinance shall be the January 2020 billing cycle.

Passed by the City Council of the City of Stevenson at its regular meeting held on this 19th day of December, 2019.



Scott Anderson
Mayor of the City of Stevenson

ATTEST:



Leana Kinley
Clerk of the City of Stevenson

APPROVED AS TO FORM:



Kenneth Woodrich
Attorney for the City of Stevenson

CITY OF STEVENSON, WASHINGTON

ORDINANCE NO. 2021-1178

**AN ORDINANCE ESTABLISHING CHARGES FOR THE USE OF THE SEWER SYSTEM
FURNISHED BY THE CITY OF STEVENSON**

AND REPEALING ORDINANCE NO. 2020-1168

WHEREAS, it is necessary to revise the user charge system in the City of Stevenson to provide funds sufficient to meet all expenses associated with the City's wastewater treatment system; and

WHEREAS, the City must pay all expenses associated with said treatment works/collection system and charge users of said system accordingly; and

WHEREAS, the City of Stevenson Wastewater Treatment Plant is in need of major construction to meet new Department of Ecology standards and increased loading on the plant; and

WHEREAS, the Department of Ecology has identified several capital facilities improvements that will need to be completed in the next five years and the City will need to accrue sufficient funds to address these improvements; and

WHEREAS, the City conducted a rate study in the fall of 2020 to evaluate recent operational changes, asset needs and secured funding packages on the future rate needs; and

WHEREAS, the City held a Public Hearing on November 18th, 2021 regarding these rate changes.

NOW, THEREFORE, the city council of the city of Stevenson do ordain as follows:

SECTION I

It is determined and declared to be necessary and conducive to the protection of the public health, safety, welfare, and convenience of the City to collect charges from all users who contribute wastewater to the City's treatment works. The proceeds of such charges so derived will be used for the purpose of operating, maintaining, and retiring the debt for such public wastewater treatment works.

SECTION II

Unless the context specifically indicates otherwise, the meaning of terms used in this ordinance shall be as follows:

BOD: (denoting Biochemical Oxygen Demand) shall mean the quantity of oxygen utilized in the biochemical oxidation of organic matter under standard laboratory procedure in five (5) days at 20°C, expressed in milligrams per liter (mg/l).

"Residential" shall mean any contributor to the City's treatment works whose real estate or building is used for domestic dwelling purposes only.

"SS" (denoting suspended solids) shall mean the solids that either float on the surface of or are in suspension in water, sewage, or other liquids and which are removable by laboratory filtering.

SECTION III

1. The user charge system shall generate adequate annual revenues to pay the costs of annual operation and maintenance including replacement and cost associated with debt retirement of bonded capital associated with financing the treatment works which the City may by ordinance designate to be paid by the user charge system.
2. The total user charge collected shall be deposited to the water/sewer fund and will be kept in two primary accounts:
 - a. User charges shall be collected and deposited in the water/sewer operating cash account; and,
 - b. The City may designate deposits to the Replacement Account/ Sewer from the water/sewer operating cash account to ensure replacement needs over the life of the treatment plant at the direction of the City Council.

SECTION IV

1. Each user shall pay for the services provided by the City based on their use of the treatment works as determined by water meter(s) acceptable to the City as outlined in Exhibit A.

SECTION V

The City shall review the user charge system annually and revise user charge rates as necessary to ensure that the system generates adequate revenues to pay the costs of operation and maintenance including

replacement and that the system continues to provide for the proportional distribution of operation and maintenance including replacement costs among users and user classes.

BE IT FURTHER ORDAINED that Ordinance 2020-1168 and all other Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

The effective date of this Ordinance shall be the January 2022 billing cycle.

Passed by the City Council of the City of Stevenson at its regular meeting held on the _____ day of _____, 2021.

Mayor of the City of Stevenson

ATTEST:

Leana Kinley, City Clerk

APPROVED AS TO FORM:

Kenneth Woodrich, City Attorney

Exhibit A

Rates Effective for 2022

Class of Service	Base Fee
Residential	
Single ¾" Residential	\$101.27
Multifamily-per dwelling unit	\$101.27
Non-Residential	
Transient quarters	\$50.64
Other Commercial	
¾" water service	\$101.27
1" water service	\$210.48
1.5" water service	\$313.61
2" water service	\$474.38
3" water service	\$680.63
4" water service	\$886.87
6" water service	\$1,464.37
Mobile Home Sites	
With or without individual connections-per dwelling unit/space	\$101.27
Special Services-Public and Private	
Meeting halls and churches	Same as applicable commercial rate
Schools	Same as applicable commercial rate
Convalescent homes, nursing homes and detention facilities	Same as applicable commercial rate
Hospitals and clinics	Same as applicable commercial rate
Industrial	
Dry industrial	Same as applicable commercial rate
Wet industrial	Same as applicable commercial rate
Downspout/Sump Pump Connection¹	\$10.00

Usage ² Rates for Non-Residential/Commercial	
Flow Surcharge	\$0.051
BOD Surcharge³	
Low	\$0.000
Medium	\$0.020
High	\$0.041
Very High	\$0.080

- 1- The charge for connections to downspouts or sump pumps will be removed upon city verification that the rain catchment system, or any rain or groundwater collected in the structure, is not transferred to the sewer system.
- 2- Flow based on water consumption charged per cubic foot over 400 cu/ft. Industrial users will be charged based on a consumption factor as determined by the City.
- 3- BOD Surcharge applies to commercial customers based on the following classification:

Strength Category	BOD Strength	Types of Typical Users
Low	<300mg/L	Public Facilities, Hotel/Motel w/o Restaurant, General Retail, Office Space, Industrial w/o Process Discharge
Medium	301-600 mg/L	Hotel/Motel w/Restaurant, School w/Cafeteria, Laundromat, Nursing Home, Hospital
High	600-2,000 mg/L	Grocery Store, Bakery, Restaurant, Coffee Shop
Very High	>2,000 mg/L	Food Production, Brewery, Distillery, Cider Production, Dairy, Industrial w/Process Discharge

Additional fees for BOD₅ testing at the request of the customer will be billed at actual rates for staff time, materials and testing services used plus 17% overhead.

Rates for 2023 and beyond shall increase 5% per year.