



City of Stevenson  
2022 Proposed Budget  
11.8.21 Draft



## 2022 PROPOSED BUDGET Table of Contents

- Introduction:
  - Readers Guide.....1
  - City Organization Chart.....2
  - Budget Calendar.....3
  - Budget Ordinance.....TBD
  - City Vision, Mission & Strategic Plan.....4
- Budget Memo.....9
- Budget by Fund
  - General Funds.....15
  - Special Revenue Funds
    - Street Fund.....31
    - Tourism Fund.....36
    - Affordable Housing Fund...40
  - Capital Project Funds.....41
  - Proprietary Funds
    - Water/Sewer Funds.....50
  - Equipment Service Fund.....62
  - Fiduciary Funds.....66
    - Stevenson Municipal Court
- Appendix.....TBD
  - Financial Policies
  - 2022 Salary Table
  - 2022 Fee Schedules

# 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:

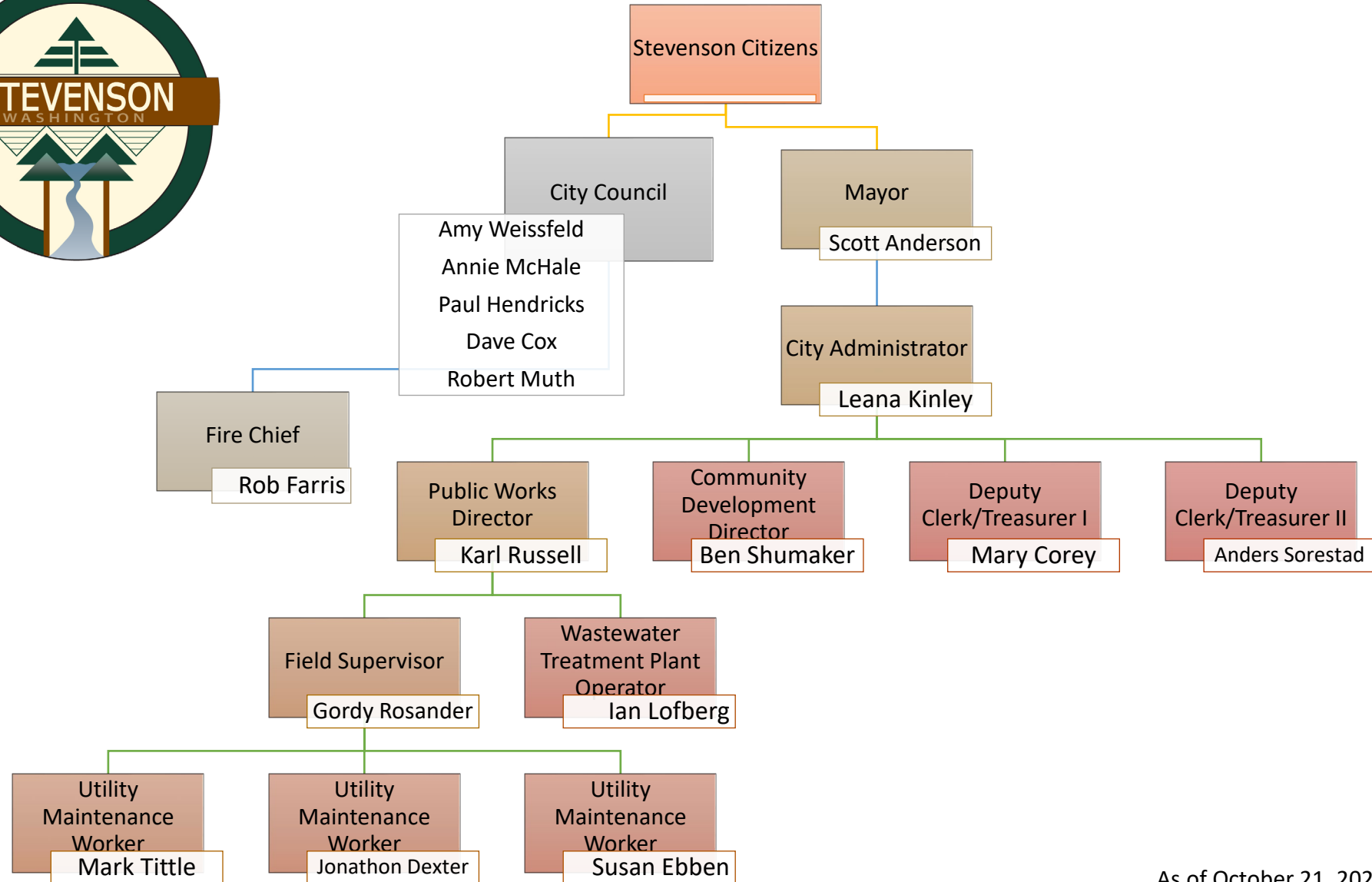
- Percentage of City Resources and Expenditures by Category
- Highlight of Capital Projects and Changes
- 2022 Revenue Sources
- Description of Funds

**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

<b>September 16, 2021</b> Regular Council Meeting	<b>Preliminary Budget Presented to Council and updated current year</b> 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 <sup>st</sup> Budget Meeting).
October 13, 2021	Publish second notice of Public Hearing on Proposed Budget (1 <sup>st</sup> Budget Meeting).
<b>October 21, 2021</b> Regular Council Meeting	<b>Public Hearings (two):</b> <b>1<sup>st</sup> Budget Meeting / Public Hearing</b> on Proposed Budget. <i>(Prior to the Final Hearing)</i> <ul style="list-style-type: none"> <li>➤ Receive Budget Message <i>(Prior to November 2-At least 60 days prior to the beginning of the next fiscal year)</i></li> <li>➤ Presentation of Proposed Budget</li> <li>➤ Public Comment</li> <li>➤ City Council Deliberations &amp; Questions</li> </ul>
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.
<b>November 8, 2021</b>	<b>Special Council Meeting on 2022 Budget</b>
<b>November 18, 2021</b> Regular Council Meeting	<b>Final Hearing on Budget:</b> <i>(On or before December 3-prior to the first Monday in December)</i> Public Comment <ul style="list-style-type: none"> <li>➤ Continue City Council budget deliberations &amp; questions</li> <li>➤ Approve Budget or schedule additional meetings</li> </ul> <b>Property Tax Levy Public Hearing:</b> <i>(Prior to November 30)</i> <ul style="list-style-type: none"> <li>➤ Public Comment</li> <li>➤ Set Property Tax Levy, approve Resolution and Ordinance</li> </ul>
November 30, 2021	File Property Tax Levy Certification with County Tax Assessor
<b>December 16, 2021</b> Regular Council meeting	<b>Budget Adoption</b> <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

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## 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/unkept 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.

## Stevenson City Council Goals for 2022-2023 (cont.)

- 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.

## Stevenson City Council Goals for 2022-2023 (cont.)

### 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.**



## Stevenson City Council Goals for 2022-2023 (cont.)

- 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.**

## Stevenson City Council Goals for 2022-2023 (cont.)

- 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 8, 2021

Re: **2022 PROPOSED BUDGET**

I am pleased to submit the City of Stevenson's 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:

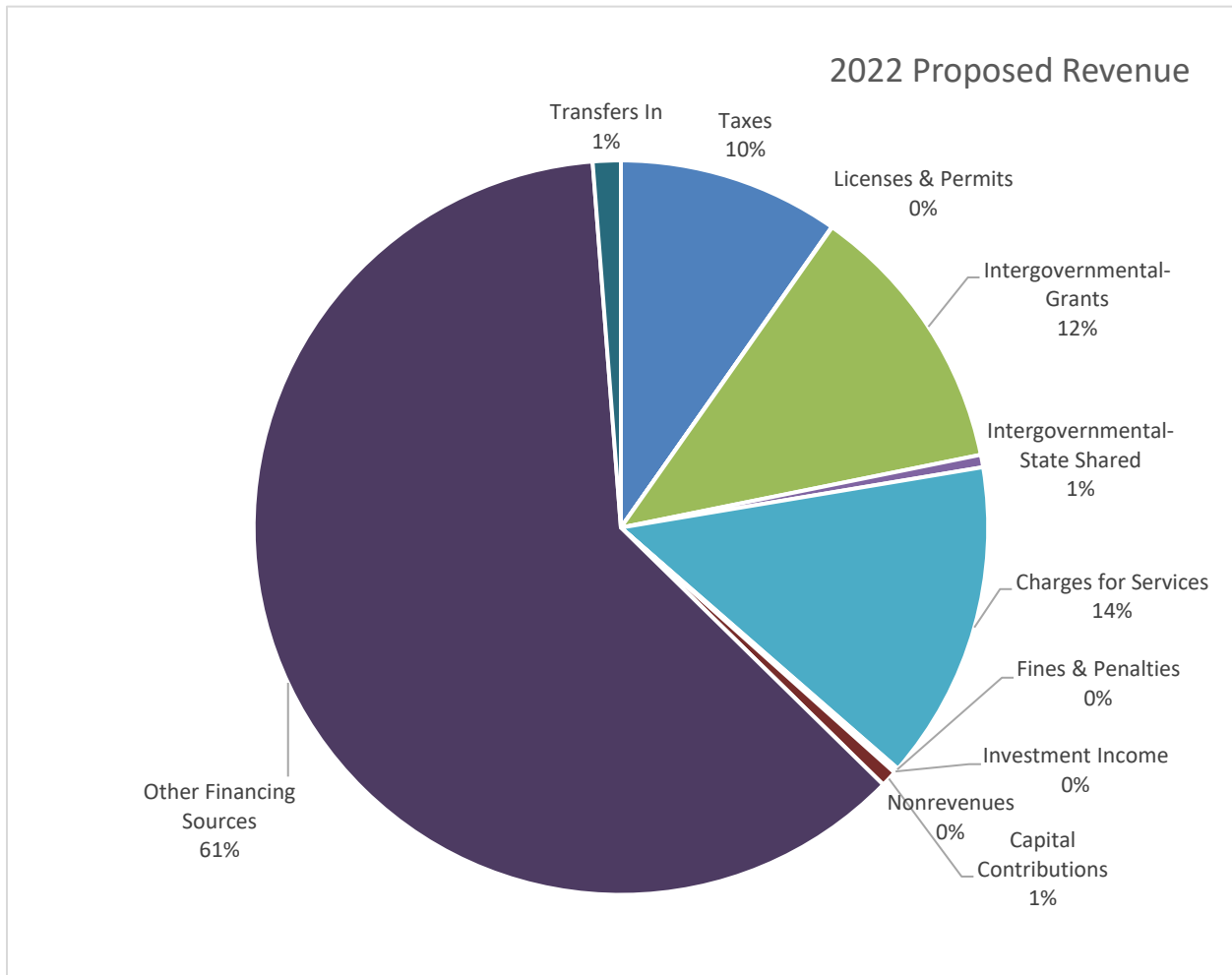
- Population estimate of 1,700, a 2.7% increase over last year.
- 1% increase in the property tax levy, plus new construction.
- A conservative sales tax estimate based on 2016 revenues, or 75% of 2019 receipts.
- Increase in water utility base rate of 5% for 2022.
- Increase in wastewater utility rates of 15% 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.
- Tourism expenses are a roll-over from last year and will be finalized after applications are received and approved through the process by December.

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 below lists revenues associated with general operations and maintenance, including capital projects such as almost \$10M in other financing for wastewater system projects.



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 \$50k
- 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.

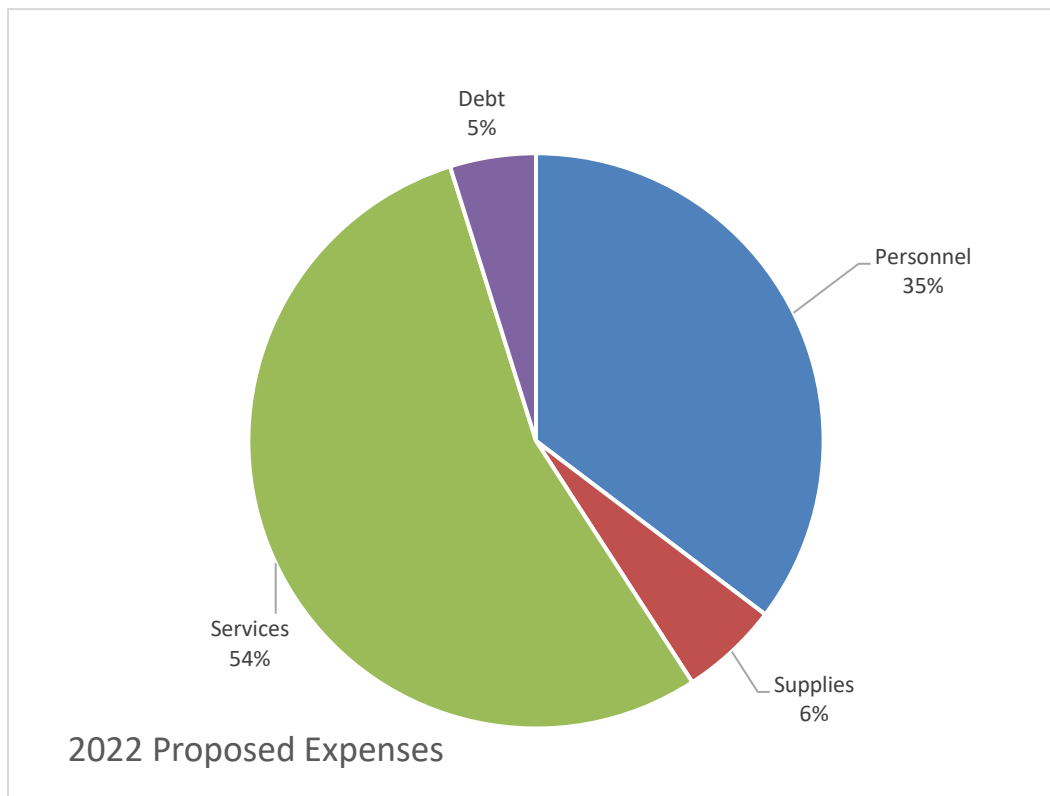
Personnel:

- Personnel costs account for approximately 35% 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:

- 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 below 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 15% for 2021. This rate increase of \$13.50 to the residential base fees is slightly above of 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

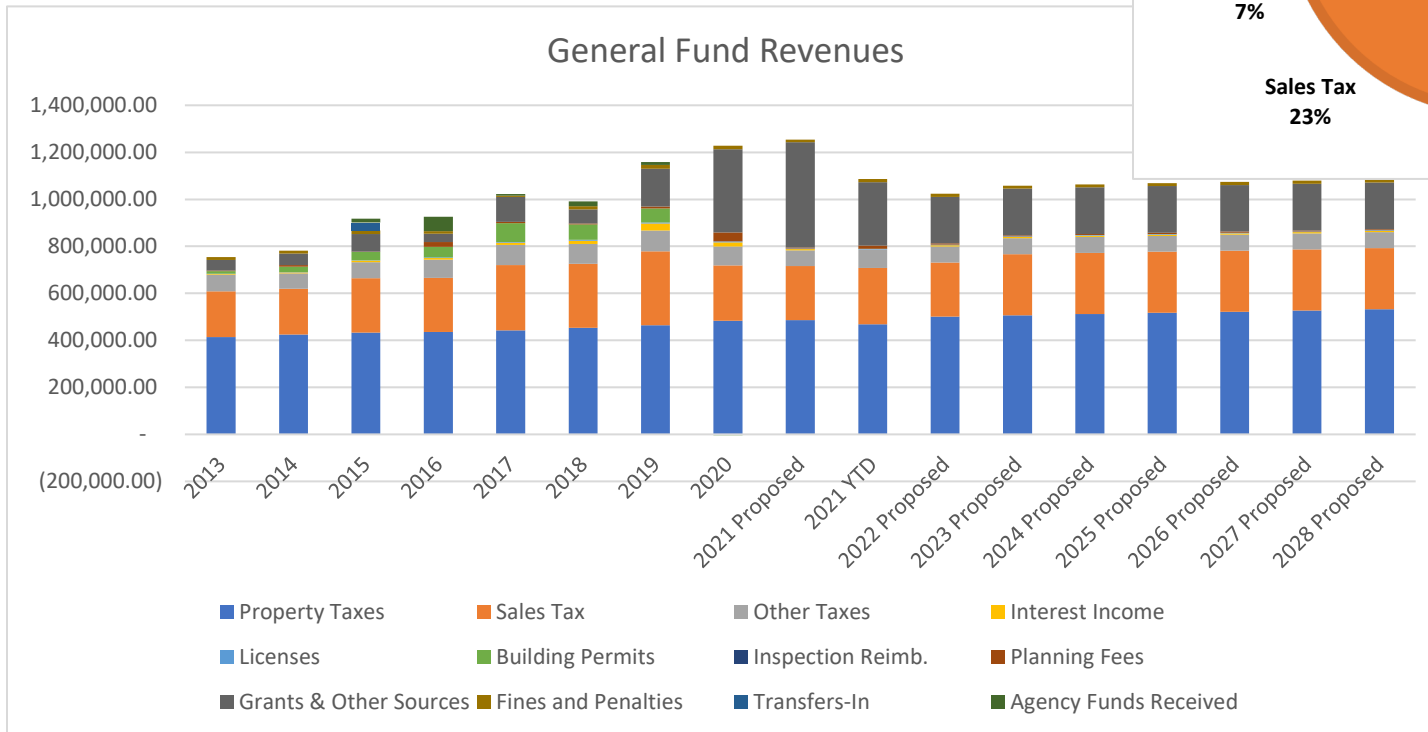
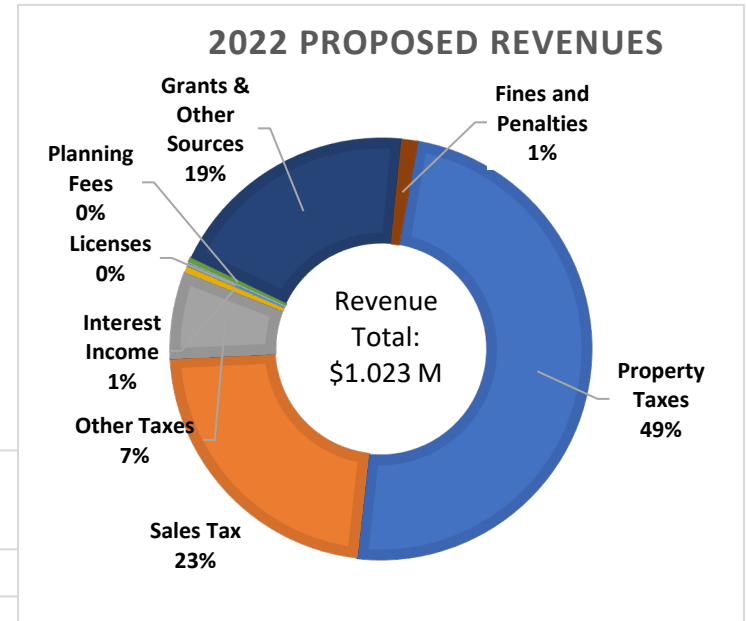


# General Fund

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: 13:48:49 Date: 11/02/2021  
Page: 1

001 General Expense Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 91 00 0001 - Unreserved Cash & Investments	1,021,846.80	927,975.68	680,398.49	785,783.69	770,783.69	785,783.69	734,277.12	93.4%	
100 Unreserved	1,021,846.80	927,975.68	680,398.49	785,783.69	770,783.69	785,783.69	734,277.12	93.4%	
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	33,413.82	100.0%	
102 Unemployment Reserve	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	100.0%	
308 31 02 0001 - Reserved Cash - Custodial	0.00	0.00	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	100.0%	
308 51 02 0001 - Reserved Cash - Custodial	54,546.82	59,695.22	0.00	0.00	0.00	0.00	0.00	0.0%	
104 Custodial Reserve	54,546.82	59,695.22	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	100.0%	
308 10 00 0001 - Reserved Cash - Fire Truck	325,000.00	350,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	
308 10 03 0001 - Reserved Cash - Fire Equip	7,298.40	70,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	
202 Fire Department	332,298.40	420,000.00	0.00	0.00				0.0%	
308 Beginning Balances	1,442,105.84	1,441,084.72	764,947.44	870,332.64	855,332.64	870,332.64	818,826.07	94.1%	
311 10 00 0000 - General Property Tax	454,081.49	464,024.40	482,751.63	486,702.34	354,845.05	486,702.34	501,569.36	103.1%	
311 Property Tax	454,081.49	464,024.40	482,751.63	486,702.34	354,845.05	486,702.34	501,569.36	103.1%	
313 11 00 0000 - Sales Tax	271,394.67	314,505.70	236,100.77	230,000.00	239,942.26	230,000.00	230,000.00	100.0%	
313 71 00 0000 - Local Criminal Justice Tax	20,509.66	23,902.04	23,453.30	15,000.00	20,840.33	15,000.00	20,000.00	133.3%	
313 Sales Tax	291,904.33	338,407.74	259,554.07	245,000.00	260,782.59	245,000.00	250,000.00	102.0%	
316 43 00 0000 - Natural Gas Utility Tax	17,141.46	14,088.35	14,311.30	15,000.00	13,814.19	15,000.00	13,500.00	90.0%	
316 45 00 0000 - Garbage Utility Tax	8,597.12	9,407.19	9,215.10	7,500.00	7,459.38	7,500.00	7,500.00	100.0%	
316 46 00 0000 - Cable TV Utility Tax	2,876.17	4,006.81	2,920.30	3,000.00	3,135.65	3,000.00	3,000.00	100.0%	
316 47 00 0000 - Telephone Utility Tax	15,953.51	12,461.68	9,163.17	10,000.00	9,378.75	10,000.00	8,000.00	80.0%	
316 Utility Tax	44,568.26	39,964.03	35,609.87	35,500.00	33,787.97	35,500.00	32,000.00	90.1%	
317 20 00 0000 - Leasehold Tax	18,548.54	23,684.42	21,785.44	16,000.00	19,570.47	16,000.00	16,000.00	100.0%	
317 21 00 0000 - Rock Cove ALF In-Lieu Tax	1,652.75	1,681.29	0.00	0.00	3,504.01	0.00	0.00	0.0%	
317 Other Tax	20,201.29	25,365.71	21,785.44	16,000.00	23,074.48	16,000.00	16,000.00	100.0%	
310 Taxes	810,755.37	867,761.88	799,701.01	783,202.34	672,490.09	783,202.34	799,569.36	102.1%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021  
Page: 2

### 001 General Expense Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
321 99 01 0000 - Business Licenses	1,920.00	2,130.00	2,720.00	1,400.00	1,166.66	1,400.00	1,400.00	100.0%	
321 99 02 0000 - Peddlers & Solicitors Permit	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
321 99 03 0000 - Vacation Rental Licenses	1,800.00	2,000.00	1,100.00	1,500.00	2,622.50	1,500.00	1,500.00	100.0%	
<b>321 Licenses</b>	<b>3,735.00</b>	<b>4,130.00</b>	<b>3,820.00</b>	<b>2,900.00</b>	<b>3,789.16</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>100.0%</b>	
322 10 00 0000 - Building Permits	65,371.11	59,321.24	-3,979.44	0.00	80.00	0.00	0.00	0.0%	
<b>322 Permits</b>	<b>65,371.11</b>	<b>59,321.24</b>	<b>-3,979.44</b>	<b>0.00</b>	<b>80.00</b>			<b>0.0%</b>	
<b>320 Licenses &amp; Permits</b>	<b>69,106.11</b>	<b>63,451.24</b>	<b>-159.44</b>	<b>2,900.00</b>	<b>3,869.16</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>100.0%</b>	
333 11 00 0000 - DOC-CARES Act Grant	0.00	0.00	68,860.29	0.00	0.00	0.00	0.00	0.0%	
333 14 51 0001 - CDBG Housing Rehab Grant	0.00	27,081.57	96,880.01	250,000.00	183,280.22	250,000.00	0.00	0.0%	
334 01 20 0000 - AOC LFO Judicial agency grant	0.00	4.33	0.00	0.00	0.00	0.00	0.00	0.0%	
334 03 10 0000 - DOE-Shoreline Master Plan Grant	0.00	0.00	0.00	11,000.00	1,980.73	11,000.00	0.00	0.0%	
334 03 10 0001 - DOE-Spills Grant	0.00	79,307.18	0.00	0.00	0.00	0.00	0.00	0.0%	
334 04 20 0001 - Dept. of Commerce GMA Grant	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.0%	
<b>330 Grants</b>	<b>0.00</b>	<b>106,393.08</b>	<b>96,880.01</b>	<b>261,000.00</b>	<b>210,260.95</b>	<b>261,000.00</b>		<b>0.0%</b>	
335 00 91 0000 - PUD Privilege Tax (in Lieu)	12,434.06	12,320.85	12,999.58	11,000.00	0.00	11,000.00	11,000.00	100.0%	
335 04 01 0000 - LE & CJ Leg One-Time Cost	0.00	0.00	0.00	0.00	6,714.00	0.00	0.00	0.0%	
<b>335 State Shared</b>	<b>12,434.06</b>	<b>12,320.85</b>	<b>12,999.58</b>	<b>11,000.00</b>	<b>6,714.00</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>100.0%</b>	
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	1,000.00	100.0%	
336 06 25 0000 - Criminal Justice - Contracted Services	2,790.68	2,910.06	3,117.77	2,500.00	3,229.62	2,500.00	2,500.00	100.0%	
336 06 26 0000 - Criminal Justice - Special Programs	1,634.99	1,698.61	1,816.32	1,936.35	1,883.97	1,936.35	2,108.00	108.9%	
336 06 42 0000 - Marijuana Excise Tax	2,398.56	2,569.22	3,554.07	1,853.60	2,995.33	1,853.60	2,533.00	136.7%	
336 06 51 0000 - DUI/Other Crim Justice Assist	230.62	219.46	235.45	0.00	263.28	0.00	0.00	0.0%	
336 06 94 0000 - Liquor Excise Tax	7,886.23	8,611.28	10,210.97	9,367.30	11,243.93	9,367.30	10,965.00	117.1%	
337 40 00 0000 - Private Harvest Tax	15.61	17.96	7.35	0.00	7.49	0.00	0.00	0.0%	
<b>336 State Entitlements, Impact Payments &amp; Taxes</b>	<b>15,956.69</b>	<b>17,026.59</b>	<b>19,941.93</b>	<b>16,657.25</b>	<b>20,623.62</b>	<b>16,657.25</b>	<b>19,106.00</b>	<b>114.7%</b>	
<b>330 Intergovernmental Revenues</b>	<b>28,390.75</b>	<b>135,740.52</b>	<b>198,681.81</b>	<b>288,657.25</b>	<b>237,598.57</b>	<b>288,657.25</b>	<b>30,106.00</b>	<b>10.4%</b>	
341 43 00 0000 - General Admin Services	0.00	0.00	124,944.97	126,000.00	0.00	126,000.00	126,000.00	100.0%	
341 81 00 0000 - Printing/Photocopy Services	14.00	66.18	13.85	0.00	10.18	0.00	0.00	0.0%	
342 33 05 0000 - Active Probation Fee	0.00	0.00	5,169.42	0.00	7,213.00	0.00	7,000.00	0.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021  
Page: 3

### 001 General Expense Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
341 Admin, Printing & Probation Fees	14.00	66.18	130,128.24	126,000.00	7,223.18	126,000.00	133,000.00	105.6%	
342 21 00 0000 - Fire District II Fire Control	29,650.57	21,348.22	19,048.36	32,700.00	20,436.64	32,700.00	32,700.00	100.0%	
342 Fire District 2	29,650.57	21,348.22	19,048.36	32,700.00	20,436.64	32,700.00	32,700.00	100.0%	
345 83 00 0000 - Planning Fees	3,175.00	9,250.00	38,887.00	4,500.00	13,165.00	4,500.00	4,500.00	100.0%	
345 Planning	3,175.00	9,250.00	38,887.00	4,500.00	13,165.00	4,500.00	4,500.00	100.0%	
345 83 01 0000 - N Bonn Bldg Inspect Reimburse	5,741.20	1,973.20	29.00	0.00	0.00	0.00	0.00	0.0%	
345 83 02 0000 - Skamania County Reimbursement	1,205.89	2,659.88	395.15	0.00	0.00	0.00	0.00	0.0%	
346 Building	6,947.09	4,633.08	424.15	0.00				0.0%	
340 Charges For Goods & Services	39,786.66	35,297.48	188,487.75	163,200.00	40,824.82	163,200.00	170,200.00	104.3%	
353 10 00 0000 - Traffic Infractions/Parking	4,327.90	5,622.09	6,494.07	3,000.00	4,971.83	3,000.00	5,000.00	166.7%	
353 70 00 0000 - Non-Traffic Infractions	29.27	139.78	244.49	100.00	92.32	100.00	100.00	100.0%	
355 20 00 0000 - DUI Fines	1,220.06	298.41	297.28	1,000.00	381.90	1,000.00	1,000.00	100.0%	
355 80 00 0000 - Criminal Traffic Fines	1,238.81	580.49	2,453.39	1,000.00	3,757.98	1,000.00	1,000.00	100.0%	
356 90 00 0000 - Criminal Non-Traffic Fines	767.98	340.53	409.26	600.00	997.10	600.00	600.00	100.0%	
357 37 00 0000 - Court Cost Recoupments	5,833.20	9,300.65	5,192.57	5,000.00	3,757.42	5,000.00	5,000.00	100.0%	
350 Fines & Penalties	13,417.22	16,281.95	15,091.06	10,700.00	13,958.55	10,700.00	12,700.00	118.7%	
361 11 00 0000 - Interest Income/General Fund	12,805.97	28,231.67	16,662.45	5,000.00	-1,496.16	5,000.00	5,000.00	100.0%	
361 40 00 0000 - Sales Tax Interest	742.54	1,117.41	618.36	200.00	275.72	200.00	200.00	100.0%	
362 00 00 0000 - Park Rentals	0.00	2,500.00	1,500.00	0.00	3,500.00	0.00	2,500.00	0.0%	
367 10 00 0000 - Fire Department Donations	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
369 91 00 0000 - Miscellaneous Income	393.99	604.88	665.98	300.00	322.64	300.00	300.00	100.0%	
360 Interest & Other Earnings	14,942.50	32,453.96	19,446.79	5,500.00	2,602.20	5,500.00	8,000.00	145.5%	
361 40 00 0631 - CATV-Interest	0.00	0.00	1.43	0.00	0.00	0.00	0.00	0.0%	
369 91 00 0001 - Agency Collections - State Bldg Code	441.50	340.00	13.00	0.00	0.00	0.00	0.00	0.0%	
386 90 00 0000 - Agency Deposit - Court Remittances	10,567.78	11,255.01	0.00	0.00	0.00	0.00	0.00	0.0%	
388 10 00 0000 - CE-Prior Period Adjustment	2,220.37	0.00	3,098.81	0.00	0.00	0.00	0.00	0.0%	
389 40 00 0000 - Agency Deposit - Court Trust	9,700.34	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
380 Non Revenues	22,929.99	11,595.01	3,113.24	0.00	0.00	0.00	0.00	0.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021  
Page: 4

001 General Expense Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
397 00 00 0631 - Transfer In From CATV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>2,441,434.44</b>	<b>2,603,666.76</b>	<b>1,989,309.66</b>	<b>2,124,492.23</b>	<b>1,826,676.03</b>	<b>2,124,492.23</b>	<b>1,842,301.43</b>	<b>86.7%</b>	

# General Fund

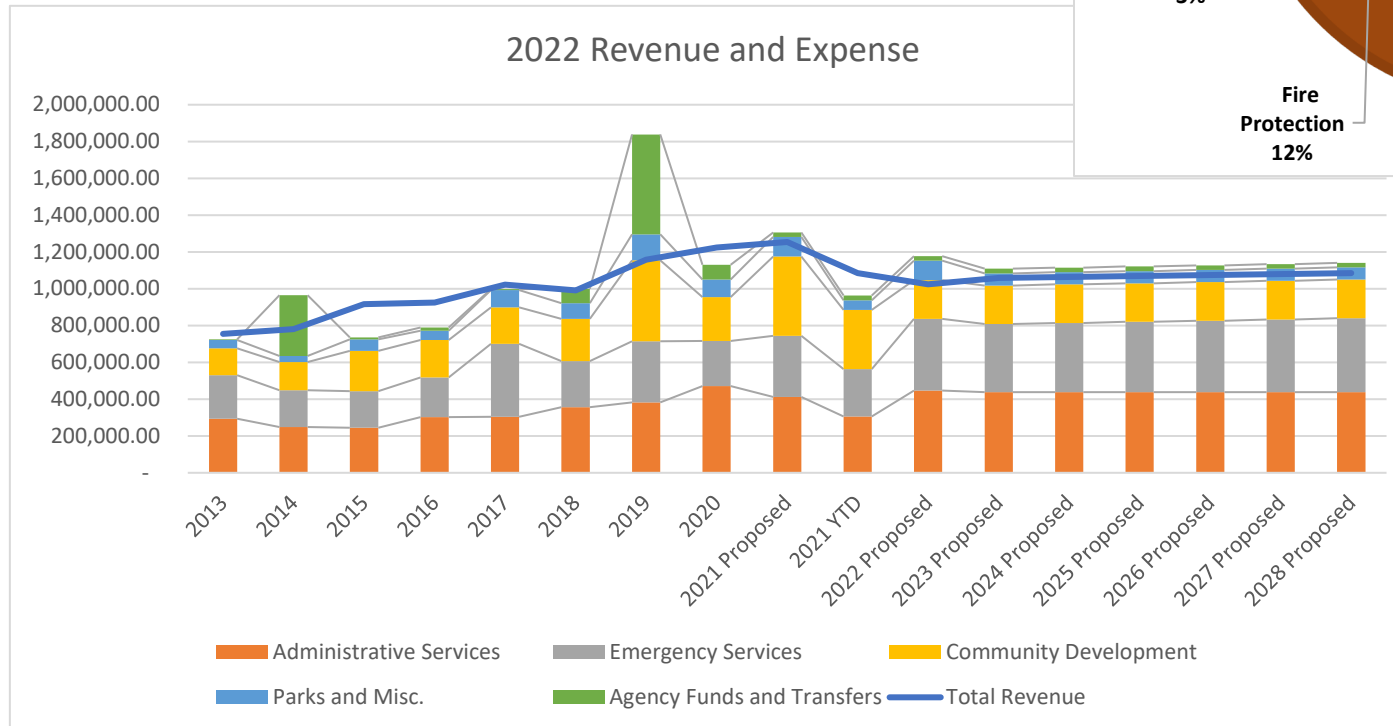
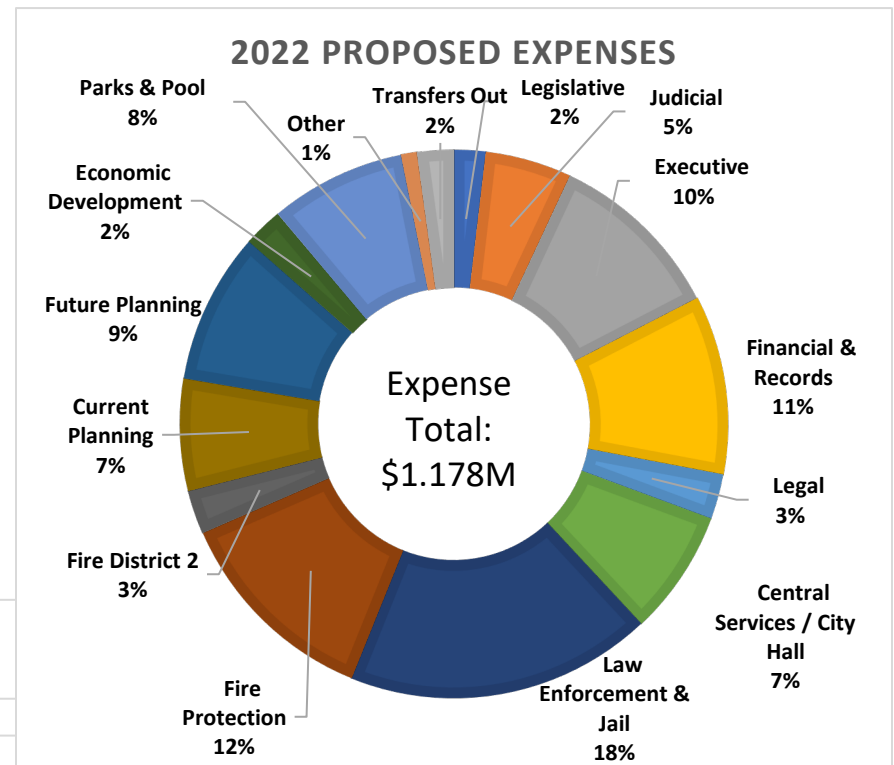
General Fund expenditures include all general government functions such as legislative, legal, municipal court, law enforcement, fire protection, building inspector services, planning services, parks maintenance, finance and accounting, and general administrative services.

The City is self-insured for unemployment and has a current reserve balance of \$33,414, which is enough to cover estimated unemployment claims. The 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 \$50k 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: 13:48:49 Date: 11/02/2021

Page: 5

### 001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
511 30 41 0000 - Ordinance Codification	5,293.50	2,374.74	1,974.50	2,500.00	1,042.50	2,500.00	2,500.00	100.0%	
511 30 44 0000 - Legislative Publishing	7,922.64	4,787.44	4,791.60	3,500.00	4,547.17	3,500.00	3,500.00	100.0%	
511 60 10 0000 - Council Salary	10,777.04	11,399.99	10,500.00	12,000.00	7,050.00	12,000.00	12,000.00	100.0%	
511 60 20 0000 - Council Benefits	845.30	895.86	818.76	1,000.00	524.20	1,000.00	1,000.00	100.0%	
511 60 43 0000 - Travel/Lodging Council	1,130.84	52.43	0.00	2,000.00	0.00	2,000.00	2,000.00	100.0%	
511 60 49 0000 - Tuition Council	0.00	225.00	0.00	1,000.00	0.00	1,000.00	1,000.00	100.0%	
<b>511 Legislative</b>	<b>25,969.32</b>	<b>19,735.46</b>	<b>18,084.86</b>	<b>22,000.00</b>	<b>13,163.87</b>	<b>22,000.00</b>	<b>22,000.00</b>	<b>100.0%</b>	
512 50 41 0001 - Jury Management/Courtroom Use	747.48	694.19	0.00	0.00	0.00	0.00	0.00	0.0%	
512 50 41 0003 - Municipal Court Contract	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
512 50 49 0000 - Juror/Witness/Investigative Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
512 52 10 0001 - Court Clerk Salary	4,208.27	3,817.08	3,683.35	5,000.00	3,353.03	5,000.00	5,000.00	100.0%	
512 52 20 0001 - Court Clerk Benefits	944.15	1,456.06	738.69	3,000.00	652.23	3,000.00	2,000.00	66.7%	
512 52 31 0000 - Court Supplies	118.47	0.00	118.42	0.00	0.00	0.00	0.00	0.0%	
512 52 41 0001 - Jury Management/Courtroom Use	1,644.30	0.00	817.53	1,200.00	419.27	1,200.00	2,400.00	200.0%	
512 52 41 0002 - Interpreter Fees	0.00	0.00	0.00	500.00	0.00	500.00	500.00	100.0%	
512 52 41 0003 - Municipal Court Contract	0.00	20,000.00	20,000.00	20,000.00	16,666.00	20,000.00	20,000.00	100.0%	
512 52 51 0000 - Sheriff Warrant Service Charge	240.00	0.00	0.00	500.00	0.00	500.00	500.00	100.0%	
515 35 41 0000 - Prosecuting Attorney County Contract	16,000.00	16,000.00	16,000.00	16,000.00	13,334.00	16,000.00	16,000.00	100.0%	
515 93 41 0000 - Indigent Defense	10,738.50	12,503.44	13,436.25	15,000.00	9,948.75	15,000.00	15,000.00	100.0%	
<b>512 Judicial</b>	<b>54,641.17</b>	<b>54,470.77</b>	<b>54,794.24</b>	<b>61,200.00</b>	<b>44,373.28</b>	<b>61,200.00</b>	<b>61,400.00</b>	<b>100.3%</b>	
513 10 10 0000 - Mayor Salary	7,200.00	7,200.00	7,200.00	7,200.00	6,000.00	7,200.00	7,200.00	100.0%	
513 10 10 0001 - City Administrator Salary	64,583.59	70,682.33	78,795.93	75,000.00	73,998.39	75,000.00	81,750.00	109.0%	
513 10 20 0000 - Mayor Benefits	556.30	550.80	561.29	625.00	448.51	625.00	625.00	100.0%	
513 10 20 0001 - City Administrator Benefits	30,629.88	30,945.66	16,133.64	28,000.00	14,612.43	28,000.00	30,520.00	109.0%	
513 10 43 0000 - Travel/Lodging Mayor/Administrator	0.00	2,336.70	0.00	2,000.00	20.00	2,000.00	2,000.00	100.0%	
513 10 49 0000 - Tuition Mayor/Administrator	0.00	256.95	703.10	1,000.00	719.00	1,000.00	1,000.00	100.0%	
<b>513 Executive</b>	<b>102,969.77</b>	<b>111,972.44</b>	<b>103,393.96</b>	<b>113,825.00</b>	<b>95,798.33</b>	<b>113,825.00</b>	<b>123,095.00</b>	<b>108.1%</b>	
514 20 10 0001 - Budgeting/Accounting Salary	67,431.97	58,290.69	71,687.60	66,000.00	57,057.19	66,000.00	71,940.00	109.0%	
514 20 20 0001 - Budgeting/Accounting Benefits	23,007.60	22,796.54	20,933.09	21,000.00	14,303.00	21,000.00	22,890.00	109.0%	
514 20 41 0001 - EBPP Fees General Fund	75.65	542.41	369.85	600.00	210.71	600.00	600.00	100.0%	
514 20 41 0022 - Audit Fee	4,883.96	0.00	5,493.43	7,000.00	5,704.74	7,000.00	7,000.00	100.0%	
514 20 43 0000 - Travel Financial/Records	1,422.24	1,452.39	753.87	3,000.00	348.96	3,000.00	3,000.00	100.0%	
514 20 46 0000 - Clerk Bond Premiums	3,822.21	8.00	99.00	200.00	102.00	200.00	200.00	100.0%	
514 20 49 0000 - Training/Tuition - Financial/Records	2,212.70	4,130.14	1,080.00	3,000.00	85.00	3,000.00	3,000.00	100.0%	
514 20 49 0001 - Dues & Membership - Financial	245.00	910.00	1,136.70	1,200.00	1,169.00	1,200.00	1,200.00	100.0%	
514 20 49 0002 - Fiduciary Fees/VISA	559.50	1,494.41	3,900.80	2,500.00	3,438.47	2,500.00	4,000.00	160.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021

Page: 6

### 001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
514 20 49 0003 - Miscellaneous Charges	0.00	14.29	838.27	500.00	149.89	500.00	500.00	100.0%	
514 30 10 0000 - Minutes - Recording Fee Sal	1,510.00	2,341.25	1,826.67	2,250.00	1,516.29	2,250.00	2,452.50	109.0%	
514 30 20 0000 - Minutes - Recording Fee Ben	130.50	224.21	159.46	200.00	125.73	200.00	218.00	109.0%	
514 41 41 0000 - Elections	0.00	877.78	0.00	1,000.00	0.00	1,000.00	1,000.00	100.0%	
514 91 51 0000 - Voter Registration Services	0.00	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00	100.0%	
<b>514 Financial, Recording &amp; Elections</b>	<b>105,301.33</b>	<b>93,082.11</b>	<b>108,278.74</b>	<b>114,450.00</b>	<b>84,210.98</b>	<b>114,450.00</b>	<b>124,000.50</b>	<b>108.3%</b>	
515 41 41 0000 - Advisory Board Services	19,495.15	24,494.20	25,710.00	30,000.00	11,473.80	30,000.00	30,000.00	100.0%	
515 41 43 0000 - Travel - Legal	0.00	158.24	0.00	750.00	0.00	750.00	750.00	100.0%	
515 41 49 0000 - Training & Tuition - Legal	0.00	42.00	0.00	750.00	0.00	750.00	750.00	100.0%	
<b>515 Legal Services</b>	<b>19,495.15</b>	<b>24,694.44</b>	<b>25,710.00</b>	<b>31,500.00</b>	<b>11,473.80</b>	<b>31,500.00</b>	<b>31,500.00</b>	<b>100.0%</b>	
517 70 22 0000 - Unemployment Claims	891.60	10,359.16	10,596.00	0.00	-9,693.90	0.00	0.00	0.0%	
517 70 25 0000 - Old Age Survivor Insurance	0.00	25.00	25.00	25.00	25.00	25.00	25.00	100.0%	
517 70 41 0000 - Old Age Survivor Insurance	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
517 90 26 0000 - Staff Wellness	0.00	0.00	0.00	500.00	0.00	500.00	500.00	100.0%	
<b>517 Employee Benefit Programs</b>	<b>916.60</b>	<b>10,384.16</b>	<b>10,621.00</b>	<b>525.00</b>	<b>-9,668.90</b>	<b>525.00</b>	<b>525.00</b>	<b>100.0%</b>	
518 20 44 0000 - DNR Fire Control Assessment	0.50	17.90	17.90	0.00	17.90	0.00	0.00	0.0%	
518 30 10 0000 - Building Repair Salary	1,630.94	1,738.91	2,485.77	3,000.00	2,555.84	3,000.00	4,000.00	133.3%	
518 30 20 0000 - Building Repair Benefits	891.95	1,162.12	1,393.15	1,500.00	1,169.36	1,500.00	2,000.00	133.3%	
518 30 31 0000 - Household Supplies/Repairs	1,173.65	409.26	707.55	2,000.00	785.41	2,000.00	2,000.00	100.0%	
518 30 41 0000 - Custodial Services	3,850.00	4,029.00	966.14	1,000.00	750.11	1,000.00	1,000.00	100.0%	
518 30 41 0001 - Contractual Services	3,262.50	6,709.80	2,848.73	2,500.00	1,813.10	2,500.00	2,500.00	100.0%	
518 30 44 0000 - HR-Advertisement	0.00	946.73	691.56	0.00	537.00	0.00	0.00	0.0%	
518 30 45 0099 - Eq Rental-Bldg Repair	952.48	578.11	1,139.19	1,000.00	695.30	1,000.00	1,000.00	100.0%	
518 30 46 0000 - Insurance - Liability	13,311.88	1,120.60	10,428.42	14,000.00	11,655.78	14,000.00	15,260.00	109.0%	
518 30 47 0000 - Heat & Lights	2,477.97	2,505.12	3,095.82	3,000.00	2,241.65	3,000.00	3,500.00	116.7%	
518 30 47 0001 - City Hall Water/Sewer	762.41	1,047.10	1,120.20	1,330.29	1,010.39	1,330.29	1,463.32	110.0%	
518 30 48 0000 - Building Repair Supplies	250.12	1,075.91	48.21	1,000.00	208.30	1,000.00	1,000.00	100.0%	
518 40 31 0000 - Office Supplies	5,146.58	3,817.17	4,951.70	6,000.00	4,431.72	6,000.00	16,000.00	266.7%	
518 40 41 0000 - Office Equip Repair& Maintenance	5,357.77	14,094.97	20,459.05	16,000.00	22,636.11	16,000.00	26,000.00	162.5%	
518 40 42 0000 - Central Services Telephone	3,600.94	4,112.50	4,580.57	4,000.00	2,585.54	4,000.00	4,000.00	100.0%	
518 40 42 0001 - Miscellaneous - Postage	798.81	545.61	362.40	500.00	40.36	500.00	500.00	100.0%	
518 63 41 0000 - COVID-19 Outsourced Services	0.00	0.00	9,999.16	0.00	0.00	0.00	0.00	0.0%	
518 80 41 0023 - Website - General Fund	260.00	1,290.00	240.00	8,000.00	180.00	8,000.00	3,200.00	40.0%	
518 90 10 0000 - COVID-19 - Salaries	0.00	0.00	18,802.66	0.00	2,505.64	0.00	0.00	0.0%	
518 90 20 0000 - COVID-19 - Benefits	0.00	0.00	5,646.24	0.00	944.71	0.00	0.00	0.0%	
518 90 31 0000 - COVID-19 Supplies	0.00	0.00	40,498.55	0.00	0.00	0.00	0.00	0.0%	



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021  
Page: 7

### 001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
518 90 41 0000 - COVID-19 Services	0.00	0.00	6,569.07	0.00	0.00	0.00	0.00	0.0%	
518 90 49 0001 - Dues And Membership - General Govt	3,561.80	3,313.14	1,883.00	3,000.00	1,361.00	3,000.00	3,000.00	100.0%	
594 18 62 0000 - City Hall Improvements	0.00	0.00	10,353.48	0.00	719.04	0.00	0.00	0.0%	
594 18 64 0000 - Office Furniture/Equipment	0.00	1,053.80	0.00	0.00	8,415.44	0.00	0.00	0.0%	
594 18 64 0001 - Computer Equipment	1,216.26	19,497.53	1,111.80	0.00	0.00	0.00	0.00	0.0%	
<b>518 Centralized Services</b>	<b>48,506.56</b>	<b>69,065.28</b>	<b>150,400.32</b>	<b>67,830.29</b>	<b>67,259.70</b>	<b>67,830.29</b>	<b>86,423.32</b>	<b>127.4%</b>	
521 20 41 0000 - Police Services	166,360.00	169,731.00	174,823.00	176,905.87	154,210.68	176,905.87	185,928.07	105.1%	
521 20 41 0001 - CR Jus #4 Basic Law Enforcemnt	2,495.80	2,910.06	3,117.77	2,700.00	2,477.55	2,700.00	2,700.00	100.0%	
521 30 41 0000 - CR Jus #1 Drug/Alcohol ED	1,929.87	1,698.61	1,816.32	1,600.00	1,438.84	1,600.00	1,600.00	100.0%	
523 30 41 0000 - Probation And Parole Services	0.00	0.00	4,908.74	0.00	7,213.00	0.00	10,000.00	0.0%	
523 60 41 0000 - Jail Services	13,325.00	11,012.60	11,926.00	13,000.00	9,540.00	13,000.00	13,000.00	100.0%	
<b>521 Law Enforcement</b>	<b>184,110.67</b>	<b>185,352.27</b>	<b>196,591.83</b>	<b>194,205.87</b>	<b>174,880.07</b>	<b>194,205.87</b>	<b>213,228.07</b>	<b>109.8%</b>	
522 10 10 0000 - Fire Chief/Administration - Salaries	1,200.00	1,480.80	1,873.92	1,900.00	1,336.96	1,900.00	1,900.00	100.0%	
522 10 20 0000 - Fire Chief/Administration - Benefits	91.80	91.80	93.59	100.00	74.71	100.00	100.00	100.0%	
522 20 10 0000 - Fire Contract Volunteer Reimb	15,280.00	11,434.00	8,930.00	16,000.00	0.00	16,000.00	16,000.00	100.0%	
522 20 20 0000 - Firefighter Benefits	1,168.96	874.71	689.34	1,000.00	0.00	1,000.00	1,000.00	100.0%	
522 20 24 0000 - Firefighter Pension/Disability	2,130.00	1,920.00	2,190.00	2,500.00	2,160.00	2,500.00	2,500.00	100.0%	
522 20 31 0000 - Fire Supplies	7,981.94	8,578.63	3,043.62	10,000.00	16,486.10	10,000.00	15,000.00	150.0%	
522 20 31 0119 - Fire Supplies-COVID-19	0.00	0.00	2,589.35	0.00	51.63	0.00	0.00	0.0%	
522 20 32 0000 - Fire Truck Fuel	448.94	604.58	256.83	1,000.00	305.24	1,000.00	1,000.00	100.0%	
522 20 41 0000 - Fire-Contractual Services	0.00	0.00	0.00	25,000.00	1,451.40	25,000.00	50,000.00	200.0%	Fire Dept. Strategic Plan
522 20 42 0000 - Fire Telephone	1,235.64	1,226.18	1,033.66	1,400.00	1,046.73	1,400.00	1,400.00	100.0%	
522 20 46 0000 - Fire Truck Insurance	3,146.35	759.07	1,302.27	1,500.00	1,860.98	1,500.00	1,545.00	103.0%	
522 20 48 0000 - Fire Hydrant Repair/Supplies	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	100.0%	
522 20 49 0001 - Dues & Memb./Sub. City Fire	245.19	240.00	242.50	250.00	152.50	250.00	250.00	100.0%	
522 30 10 0000 - Fire Support Salary	6,434.03	4,996.81	2,826.30	8,500.00	3,725.95	8,500.00	8,500.00	100.0%	
522 30 20 0000 - Fire Support Benefits	3,743.95	3,003.37	1,157.56	7,000.00	1,621.63	7,000.00	5,000.00	71.4%	
522 30 31 0001 - Fire Prevention Supplies City	81.70	0.00	0.00	500.00	0.00	500.00	500.00	100.0%	
522 30 41 0000 - Fire Investigations	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	100.0%	
522 30 45 0099 - Eq Rental - Fire Support	3,528.70	2,212.72	770.28	5,500.00	1,050.34	5,500.00	5,500.00	100.0%	
522 45 43 0000 - Travel - Fire Department	65.30	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	100.0%	
522 45 49 0000 - Fire Department Training	676.48	351.46	33.03	3,000.00	0.00	3,000.00	3,000.00	100.0%	
522 50 47 0000 - Fire Hall Heat And Lights	2,598.75	2,499.56	2,813.12	3,000.00	1,719.55	3,000.00	3,000.00	100.0%	
522 50 47 0001 - Fire Hall Water-Sewer	0.00	0.00	1,946.82	5,000.00	3,120.21	5,000.00	5,250.00	105.0%	
522 50 47 0099 - Water on Demand For Hydrants	4,000.00	4,000.00	0.00	4,000.00	8,000.00	4,000.00	4,000.00	100.0%	
522 50 48 0000 - Fire Hall Repair	134.89	0.00	4,523.40	5,000.00	1,029.07	5,000.00	5,000.00	100.0%	
522 60 48 0000 - Fire Equipment Repair	2,264.04	6,809.23	3,155.56	6,000.00	4,356.90	6,000.00	6,000.00	100.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021

Page: 8

001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
594 22 64 0000 - Fire Equip Purchase-Fire Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 22 64 0001 - Fire Equip Purchase - City	0.00	79,529.85	0.00	0.00	0.00	0.00	0.00	0.0%	
597 12 00 0000 - Transfer Out To 303 Joint Emerg. Fac.	0.00	34,316.57	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>202 Fire Department</b>	<b>56,456.66</b>	<b>164,929.34</b>	<b>39,471.15</b>	<b>111,150.00</b>	<b>49,549.90</b>	<b>111,150.00</b>	<b>139,445.00</b>	<b>125.5%</b>	
522 20 31 0002 - Fire Supplies FD II	4,788.10	8,852.82	2,587.26	10,000.00	24,572.27	10,000.00	20,000.00	200.0%	
522 20 31 0219 - Fire Supplies FD II-COVID-19	0.00	0.00	2,589.37	0.00	51.63	0.00	0.00	0.0%	
522 20 32 0002 - Fire Truck Fuel FDII	1,102.81	948.05	834.46	1,000.00	695.74	1,000.00	1,000.00	100.0%	
522 20 49 0002 - Dues & Membership/Subscriptions FD II	245.19	405.00	242.50	250.00	152.50	250.00	250.00	100.0%	
522 30 31 0020 - Fire Prevention Supplies FDII	110.77	0.00	0.00	500.00	0.00	500.00	500.00	100.0%	
522 45 43 0002 - Travel-FD II	65.29	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
522 45 49 0002 - Fire Training FD II	676.51	351.45	33.03	3,000.00	0.00	3,000.00	3,000.00	100.0%	
522 60 48 0002 - Fire Equipment Repair FDII	179.03	196.55	149.94	6,000.00	406.73	6,000.00	6,000.00	100.0%	
594 22 64 0002 - Fire Equip Purchase - FD II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>203 Fire District 2</b>	<b>7,167.70</b>	<b>10,753.87</b>	<b>6,436.56</b>	<b>20,750.00</b>	<b>25,878.87</b>	<b>20,750.00</b>	<b>30,750.00</b>	<b>148.2%</b>	
<b>522 Fire Control</b>	<b>63,624.36</b>	<b>175,683.21</b>	<b>45,907.71</b>	<b>131,900.00</b>	<b>75,428.77</b>	<b>131,900.00</b>	<b>170,195.00</b>	<b>129.0%</b>	
528 60 41 0000 - Dispatch Fees - City	1,794.40	2,301.39	0.00	2,500.00	2,831.16	2,500.00	2,500.00	100.0%	
528 60 42 0000 - Radio Contract	2,870.85	2,870.84	3,229.75	3,500.00	3,171.09	3,500.00	3,500.00	100.0%	
<b>528 Dispatch Services</b>	<b>4,665.25</b>	<b>5,172.23</b>	<b>3,229.75</b>	<b>6,000.00</b>	<b>6,002.25</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>100.0%</b>	
551 00 41 0000 - CDBG Housing Rehab Cont. Svc.	0.00	89,117.85	34,843.73	250,000.00	183,280.22	250,000.00	0.00	0.0%	
<b>551 Public Housing Services</b>	<b>0.00</b>	<b>89,117.85</b>	<b>34,843.73</b>	<b>250,000.00</b>	<b>183,280.22</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.0%</b>	
553 70 41 0000 - Air Pollution Authority	215.40	276.80	434.75	300.00	458.60	300.00	500.00	166.7%	
553 70 41 0001 - Water Runoff Testing	0.00	0.00	0.00	0.00	1,274.50	0.00	0.00	0.0%	
<b>553 Conservation</b>	<b>215.40</b>	<b>276.80</b>	<b>434.75</b>	<b>300.00</b>	<b>1,733.10</b>	<b>300.00</b>	<b>500.00</b>	<b>166.7%</b>	
554 90 40 0000 - Waterfront Mitigation Support	0.00	7,332.55	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>554 Environmental Services</b>	<b>0.00</b>	<b>7,332.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
558 50 10 0000 - Building Inspector Salary	46,411.36	45,281.71	2,686.63	0.00	293.24	0.00	0.00	0.0%	
558 50 20 0000 - Building Inspector Benefits	26,701.02	26,554.65	1,492.97	0.00	155.34	0.00	0.00	0.0%	
558 50 31 0000 - Building Department Supplies	41.33	189.77	5.37	0.00	0.00	0.00	0.00	0.0%	
558 50 41 0000 - Current Planning/ Building Consulting Services	0.00	90.00	0.00	0.00	1,602.00	0.00	5,000.00	0.0%	
558 50 41 0001 - Building Inspection Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021

Page: 9

001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
558 50 42 0000 - Building Department Telephone	674.01	590.19	0.00	0.00	0.00	0.00	0.00	0.0%	
558 50 43 0000 - Travel - Building Inspector	0.00	1,088.98	0.00	0.00	0.00	0.00	0.00	0.0%	
558 50 45 0099 - Eq Rental - Building Dept	18,506.00	17,053.40	709.80	0.00	86.96	0.00	0.00	0.0%	
558 50 49 0000 - Training & Tuition - Building Dept	45.00	1,187.73	0.00	0.00	80.00	0.00	0.00	0.0%	
558 50 49 0001 - Dues & Membership - Bldg Dept	210.00	95.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>550 Building</b>	<b>92,588.72</b>	<b>92,131.43</b>	<b>4,894.77</b>	<b>0.00</b>	<b>2,217.54</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.0%</b>	
558 50 10 0001 - Current Planning Salary	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.0%	
558 50 20 0001 - Current Planning Benefits	0.00	0.00	0.00	0.00	0.00	0.00	22,500.00	0.0%	
558 60 10 0000 - Planning Salary	78,116.46	83,163.00	85,597.02	90,000.00	79,683.80	90,000.00	50,000.00	55.6%	
558 60 10 0001 - Planning Recorder - Salaries	760.00	1,038.78	1,300.17	1,800.00	912.47	1,800.00	1,800.00	100.0%	
558 60 10 0002 - Planning Commission Salaries	3,900.00	3,077.68	4,050.00	4,500.00	3,450.00	4,500.00	4,500.00	100.0%	
558 60 10 0003 - Planning Intern Salary	6,506.25	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
558 60 20 0000 - Planning Benefits	35,714.78	37,331.50	41,095.47	45,000.00	36,973.09	45,000.00	22,500.00	50.0%	
558 60 20 0001 - Planning Recorder - Benefits	65.71	66.87	113.44	180.00	75.60	180.00	180.00	100.0%	
558 60 20 0002 - Planning Commission Benefits	314.08	242.32	315.85	500.00	258.15	500.00	500.00	100.0%	
558 60 20 0003 - Planning Intern Benefits	583.82	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
558 60 31 0000 - Planning Supplies	74.27	0.00	0.00	200.00	21.86	200.00	200.00	100.0%	
558 60 41 0000 - Planning & Professional Assist	1,410.00	119,807.30	52,651.76	20,000.00	9,094.89	20,000.00	20,000.00	100.0%	
558 60 41 0001 - Planning Publication	898.56	819.00	1,241.06	1,750.00	280.54	1,750.00	1,750.00	100.0%	
558 60 43 0000 - Travel - Planning/Prof Assistance	20.00	898.88	0.00	1,500.00	0.00	1,500.00	1,500.00	100.0%	
558 60 49 0000 - Training & Tuition - Planning	230.00	451.69	0.00	1,500.00	27.00	1,500.00	1,500.00	100.0%	
558 60 49 0001 - Dues & Membership - Planning	394.00	0.00	0.00	600.00	0.00	600.00	600.00	100.0%	
558 60 49 0002 - Planning Filing Fees/Misc	113.00	570.00	27.65	200.00	75.90	200.00	200.00	100.0%	
<b>560 Planning</b>	<b>129,100.93</b>	<b>247,467.02</b>	<b>186,392.42</b>	<b>167,730.00</b>	<b>130,853.30</b>	<b>167,730.00</b>	<b>177,730.00</b>	<b>106.0%</b>	
558 70 49 0001 - EDC Assessment	9,945.00	10,237.50	10,530.00	12,890.00	6,445.00	12,890.00	25,905.60	201.0%	
558 70 49 0002 - MCEDD Services	806.00	894.00	982.00	1,000.00	0.00	1,000.00	1,200.00	120.0%	
<b>570 Economic Development</b>	<b>10,751.00</b>	<b>11,131.50</b>	<b>11,512.00</b>	<b>13,890.00</b>	<b>6,445.00</b>	<b>13,890.00</b>	<b>27,105.60</b>	<b>195.1%</b>	
<b>558 Planning &amp; Community Devel</b>	<b>232,440.65</b>	<b>350,729.95</b>	<b>202,799.19</b>	<b>181,620.00</b>	<b>139,515.84</b>	<b>181,620.00</b>	<b>209,835.60</b>	<b>115.5%</b>	
565 10 49 0000 - Food Bank Support	6,000.00	10,000.00	10,000.00	10,000.00	6,667.00	10,000.00	10,000.00	100.0%	
<b>565 Welfare</b>	<b>6,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>6,667.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>100.0%</b>	
566 72 42 0000 - Substance Abuse/Liquor Excise	157.73	211.16	204.23	150.00	168.88	150.00	150.00	100.0%	

# 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021  
Page: 10

001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
566 Substance Abuse	157.73	211.16	204.23	150.00	168.88	150.00	150.00	100.0%	
573 20 41 0000 - Trail Of The Gods Mural	0.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	0.0%	
573 90 49 0000 - Hosting of Meetings/Events	1,194.49	1,022.13	319.08	500.00	55.56	500.00	500.00	100.0%	
573 Cultural & Community Activities	1,194.49	1,022.13	319.08	6,500.00	55.56	6,500.00	500.00	7.7%	
594 75 63 0000 - Exhibit Hall Re-roof	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.0%	
575 Cultural & Recreational Facilities	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.0%	
576 20 41 0000 - Community Pool Support	20,000.04	32,500.00	37,500.00	40,000.00	20,000.00	40,000.00	40,000.00	100.0%	
576 80 10 0000 - Park Maintenance Salary	18,654.56	38,961.16	13,913.10	20,000.00	10,493.55	20,000.00	25,000.00	125.0%	
576 80 20 0000 - Park Maintenance Benefits	7,260.87	17,010.55	8,310.70	12,000.00	5,704.15	12,000.00	13,000.00	108.3%	
576 80 31 0000 - Parks Supplies	10,433.21	10,288.24	1,613.39	2,000.00	883.43	2,000.00	2,000.00	100.0%	
576 80 45 0099 - Eq Rental - Parks	14,092.05	11,315.73	6,543.78	12,360.00	4,184.58	12,360.00	12,360.00	100.0%	
576 80 47 0000 - Parks Electricity	320.79	454.36	651.50	500.00	555.15	500.00	500.00	100.0%	
576 80 47 0001 - Parks Water	0.00	0.00	587.81	1,800.00	1,651.52	1,800.00	1,800.00	100.0%	
576 80 48 0000 - Parks - Contracted	6,311.18	11,332.00	0.00	0.00	0.00	0.00	0.00	0.0%	
576 Park Facilities	77,072.70	121,862.04	69,120.28	88,660.00	43,472.38	88,660.00	94,660.00	106.8%	
558 50 49 0002 - Agency Remittances - State Bldg Code	416.50	207.50	132.50	0.00	0.00	0.00	0.00	0.0%	
582 10 00 0000 - Refund Deposits - CATV Trust	0.00	0.00	3,100.24	0.00	0.00	0.00	0.00	0.0%	
586 90 00 0000 - Agency Disbursement - Court	10,796.22	11,090.82	0.00	0.00	0.00	0.00	0.00	0.0%	
586 91 00 0000 - Agency Disbursement - Court Trust	5,657.50	856.79	0.00	0.00	0.00	0.00	0.00	0.0%	
589 99 00 0000 - Payroll Clearing	0.00	2,275.71	-12.59	0.00	-174.51	0.00	0.00	0.0%	
580 Non Expenditures	16,870.22	14,430.82	3,220.15	0.00	-174.51	0.00	0.00	0.0%	
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	25,000.00	100.0%	
597 00 01 0100 - Transfers-Out - To 100 Street Fund	0.00	5,565.12	0.00	0.00	0.00	0.00	0.00	0.0%	
597 00 01 0630 - Transfers-Out -Municipal Court	0.00	5,443.28	0.00	0.00	0.00	0.00	0.00	0.0%	
597 00 01 0631 - Transfers-Out - CATV	0.00	3,115.25	0.00	0.00	0.00	0.00	0.00	0.0%	
597 12 00 0000 - Transfer Out To Joint Emergency Facilities	63,198.11	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 Interfund Transfers	63,198.11	494,123.65	81,023.20	25,000.00	25,000.00	25,000.00	25,000.00	100.0%	
508 51 00 0001 - CE-Unreserved Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 91 00 0001 - CE-Unreserved Ending Cash	0.00	0.00	0.00	734,276.94	0.00	734,276.94	579,939.81	79.0%	
100 Unreserved	0.00	0.00	0.00	734,276.94	0.00	734,276.94	579,939.81	79.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:48:49 Date: 11/02/2021  
Page: 11

001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
508 51 01 0001 - CE-Unemployment Reserve	0.00	0.00	0.00	33,414.00	0.00	33,414.00	33,414.00	100.0%	
102 Unemployment Reserve	0.00	0.00	0.00	33,414.00		33,414.00	33,414.00	100.0%	
508 31 02 0001 - CE-Custodial	0.00	0.00	0.00	51,135.13	0.00	51,135.13	51,135.13	100.0%	
508 51 02 0001 - CE-Custodial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
104 Custodial Reserve	0.00	0.00	0.00	51,135.13		51,135.13	51,135.13	100.0%	
508 10 00 0001 - CE-Fire Truck Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 10 00 0003 - CE-Fire Equip. Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
202 Fire Department	0.00	0.00	0.00	0.00				0.0%	
999 Ending Balance	0.00	0.00	0.00	818,826.07	0.00	818,826.07	664,488.94	81.2%	
<b>TOTAL EXPENDITURES:</b>	<b>1,007,349.48</b>	<b>1,838,719.32</b>	<b>1,133,977.02</b>	<b>2,124,492.23</b>	<b>962,640.62</b>	<b>2,124,492.23</b>	<b>1,843,501.43</b>	<b>86.8%</b>	
FUND GAIN/LOSS:	1,434,084.96	764,947.44	855,332.64	0.00	864,035.41	0.00	-1,200.00		

## 5 YEAR BUDGET COMPARISON

### 010 General Reserve Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	326,705.62	100.0%	
308 Beginning Balances	0.00	0.00	326,705.62	326,705.62	326,705.62	326,705.62	326,705.62	100.0%	
361 11 00 0010 - General Res-Interest	0.00	1,112.20	0.00	0.00	5,516.63	0.00	0.00	0.0%	
360 Interest & Other Earnings	0.00	1,112.20	0.00	0.00	5,516.63	0.00	0.00	0.0%	
397 01 00 0301 - Gen. Res.-Transfer In From Timber Harvest	0.00	325,593.42	0.00	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	325,593.42	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	0.00	326,705.62	326,705.62	326,705.62	332,222.25	326,705.62	326,705.62	100.0%	
508 10 00 0010 - Gen. Res.-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 00 0010 - General Res-Ending Cash	0.00	0.00	0.00	326,705.62	0.00	326,705.62	326,705.62	100.0%	
999 Ending Balance	0.00	0.00	0.00	326,705.62	0.00	326,705.62	326,705.62	100.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	326,705.62	0.00	326,705.62	326,705.62	100.0%	
FUND GAIN/LOSS:	0.00	326,705.62	326,705.62	0.00	332,222.25	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

**020 Fire Reserve Fund**

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	1,564,616.67	1,589,616.67	101.6%	
308 Beginning Balances	0.00	0.00	1,483,593.47	1,564,616.67	1,564,616.67	1,564,616.67	1,589,616.67	101.6%	
361 11 00 0020 - Fire Res-Interest	0.00	3,593.47	0.00	0.00	17,771.82	0.00	0.00	0.0%	
360 Interest & Other Earnings	0.00	3,593.47	0.00	0.00	17,771.82	0.00	0.00	0.0%	
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	25,000.00	100.0%	
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	0.00	0.0%	
397 Interfund Transfers	0.00	1,480,000.00	81,023.20	25,000.00	25,000.00	25,000.00	25,000.00	100.0%	
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>1,483,593.47</b>	<b>1,564,616.67</b>	<b>1,589,616.67</b>	<b>1,607,388.49</b>	<b>1,589,616.67</b>	<b>1,614,616.67</b>	<b>101.6%</b>	
508 10 00 0020 - Fire Res-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 00 0020 - Fire Res-Ending Cash	0.00	0.00	0.00	1,589,616.67	0.00	1,589,616.67	1,614,616.67	101.6%	
999 Ending Balance	0.00	0.00	0.00	1,589,616.67	0.00	1,589,616.67	1,614,616.67	101.6%	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,589,616.67</b>	<b>0.00</b>	<b>1,589,616.67</b>	<b>1,614,616.67</b>	<b>101.6%</b>	
FUND GAIN/LOSS:	0.00	1,483,593.47	1,564,616.67	0.00	1,607,388.49	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

030 ARPA

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0030 - ARPA-Beginning Balance	0.00	0.00	0.00	0.00	0.00	0.00	223,677.00	0.0%	
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	223,677.00	0.0%	
332 92 10 0000 - DOC-ARPA Distribution	0.00	0.00	0.00	0.00	223,677.00	0.00	223,677.00	0.0%	
330 Grants	0.00	0.00	0.00	0.00	223,677.00		223,677.00	0.0%	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	223,677.00	0.00	223,677.00	0.0%	
<b>TOTAL REVENUES:</b>	0.00	0.00	0.00	0.00	223,677.00	0.00	447,354.00	0.0%	
508 51 00 0030 - ARPA-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	447,354.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	447,354.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	0.00	0.00	0.00	447,354.00	0.0%	
<b>FUND GAIN/LOSS:</b>	0.00	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.

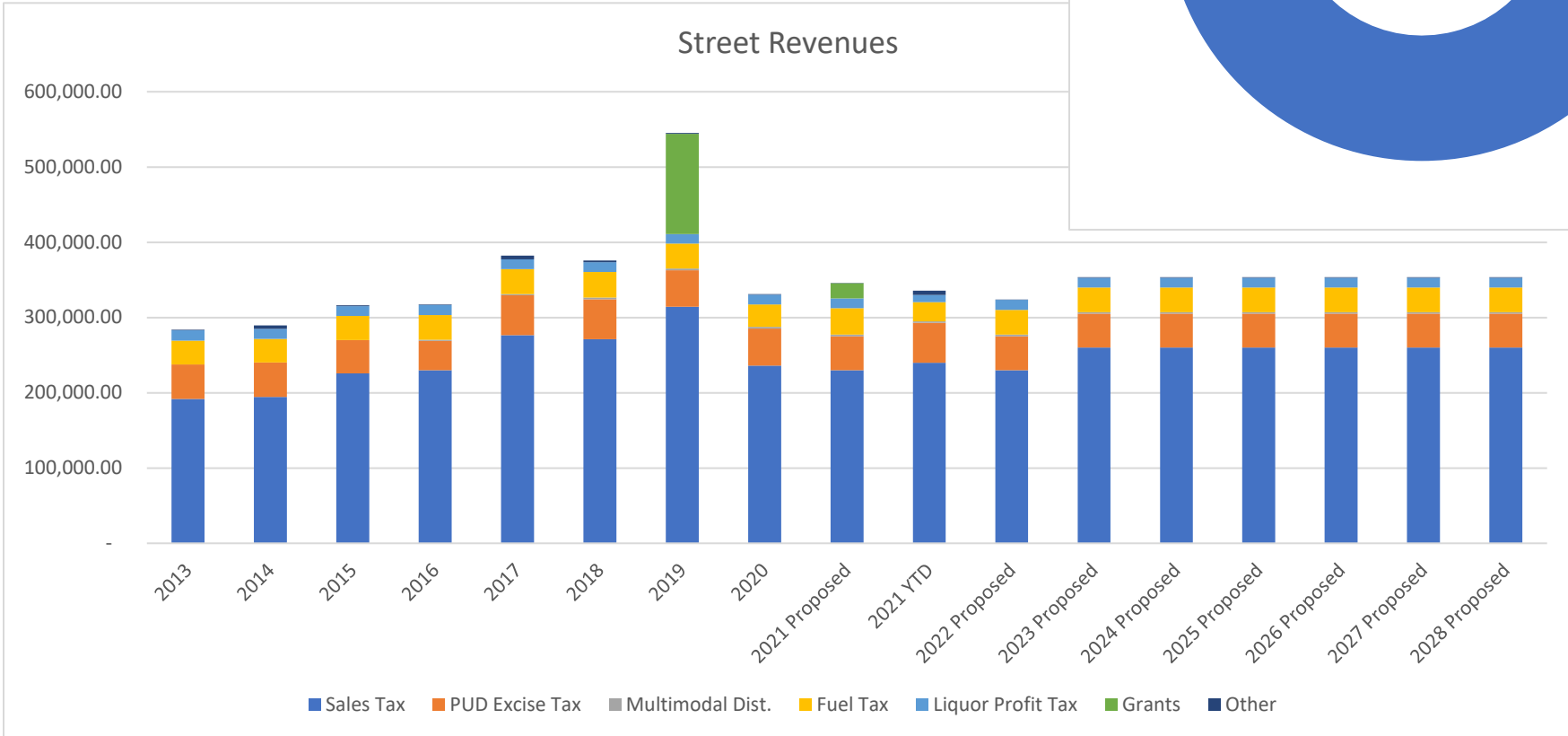
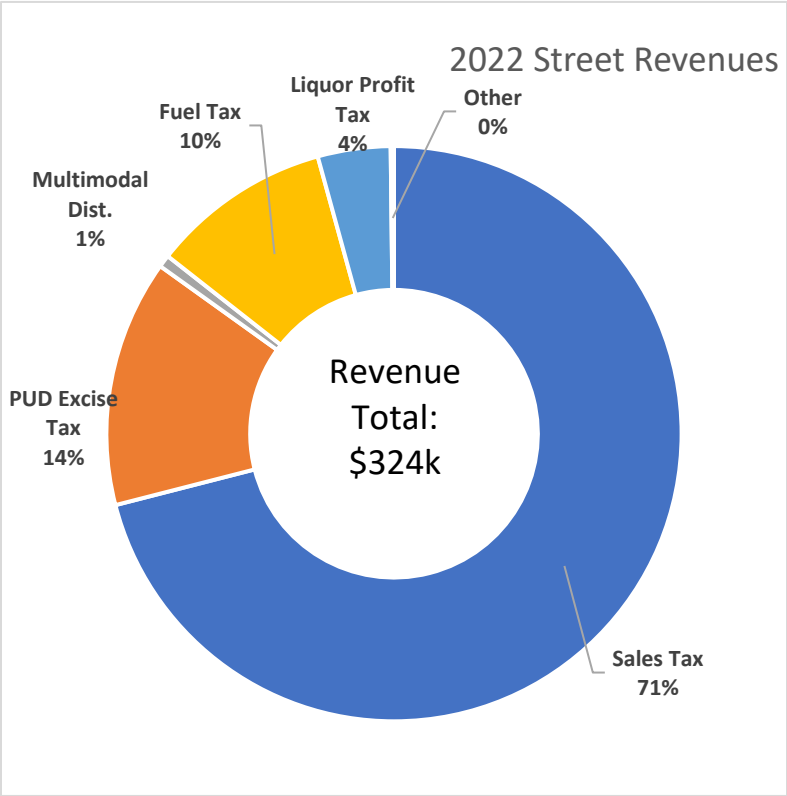


# Street Fund

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: 14:44:34 Date: 11/01/2021  
Page: 1

### 100 Street Fund

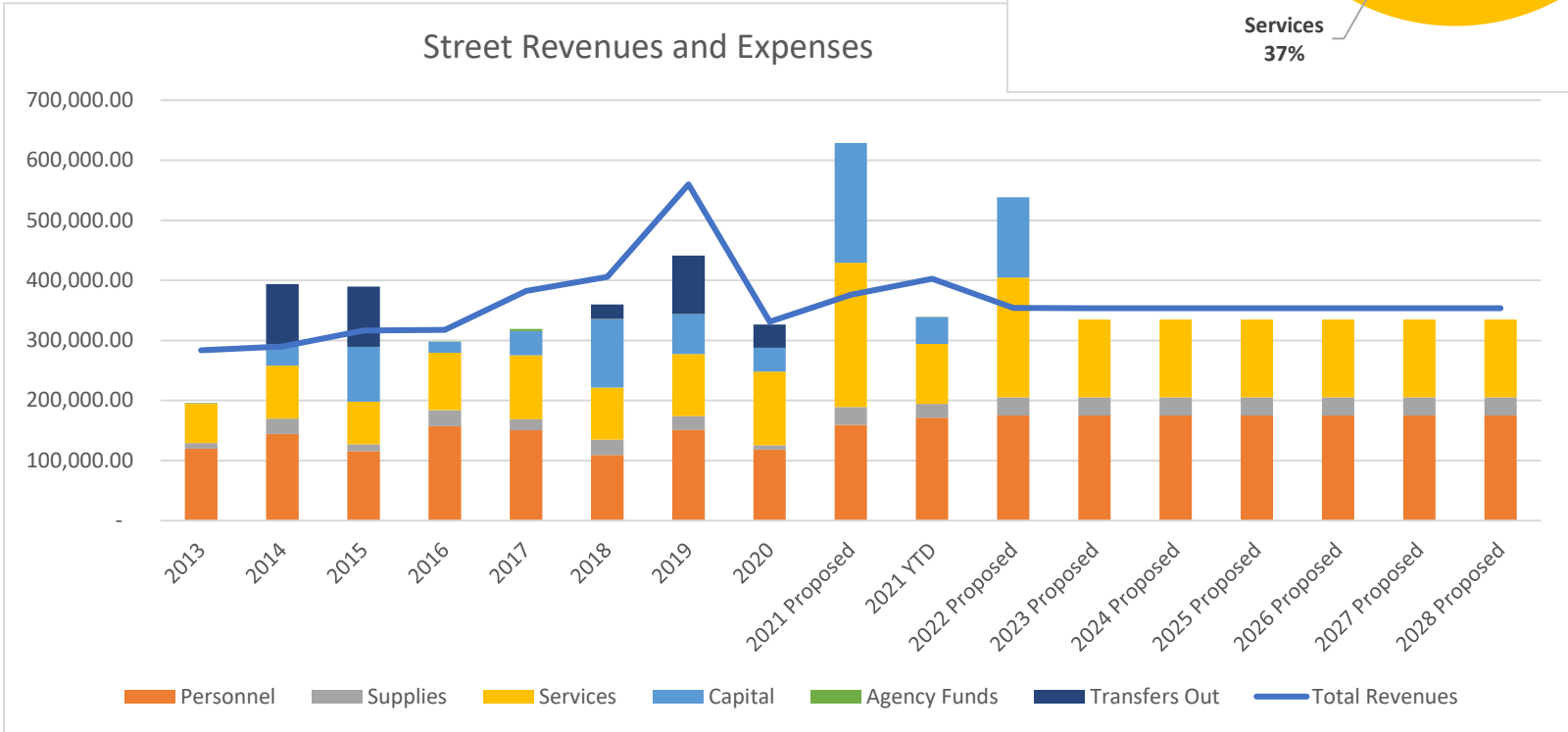
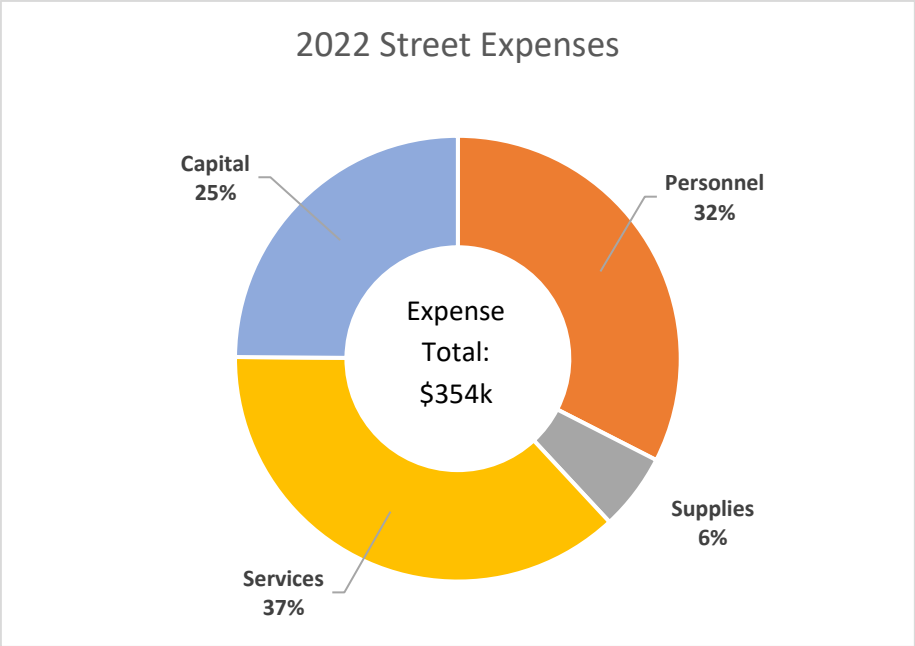
Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0100 - ST Unreserved Begin CA & Invest	132,413.00	177,995.51	296,289.98	300,691.94	300,691.94	300,691.94	201,186.34	66.9%	
308 51 01 0100 - ST Unreserved Begin C&I Snow Reserve	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	100.0%	
<b>308 Beginning Balances</b>	<b>142,413.00</b>	<b>187,995.51</b>	<b>306,289.98</b>	<b>310,691.94</b>	<b>310,691.94</b>	<b>310,691.94</b>	<b>211,186.34</b>	<b>68.0%</b>	
313 11 00 0100 - Additional .5% Sales Tax	271,330.89	314,506.02	236,100.73	230,000.00	239,942.21	230,000.00	230,000.00	100.0%	
316 42 00 0000 - PUD Excise Tax	52,930.75	48,335.28	49,358.50	45,000.00	53,137.34	45,000.00	45,000.00	100.0%	
<b>310 Taxes</b>	<b>324,261.64</b>	<b>362,841.30</b>	<b>285,459.23</b>	<b>275,000.00</b>	<b>293,079.55</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>100.0%</b>	
322 40 00 0000 - Street ROW Applications & Permits	1,175.00	525.00	325.00	600.00	400.00	600.00	600.00	100.0%	
322 40 01 0000 - Right of Way Permit Repairs	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>320 Licenses &amp; Permits</b>	<b>1,175.00</b>	<b>575.00</b>	<b>325.00</b>	<b>600.00</b>	<b>400.00</b>	<b>600.00</b>	<b>600.00</b>	<b>100.0%</b>	
334 02 30 0000 - DNR Community Forestry Assistance Grant	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.0%	
334 03 80 0000 - TIB Relight WA Grant	0.00	109,077.00	0.00	0.00	0.00	0.00	0.00	0.0%	
334 03 80 0002 - TIB Chipseal Grant	0.00	23,763.00	0.00	0.00	0.00	0.00	0.00	0.0%	
336 00 71 0000 - Multimodal Transportation - Cities	2,195.16	2,180.38	2,208.35	2,217.70	1,665.69	2,217.70	2,244.00	101.2%	
336 00 87 0000 - Street Fuel Tax-MVFT	34,153.07	33,205.19	29,841.31	35,152.20	25,556.46	35,152.20	32,827.00	93.4%	
336 06 95 0000 - Liquor Profit Tax	12,926.04	12,838.99	13,003.67	13,074.50	9,808.28	13,074.50	13,243.00	101.3%	
<b>330 Intergovernmental Revenues</b>	<b>49,274.27</b>	<b>181,064.56</b>	<b>45,053.33</b>	<b>70,444.40</b>	<b>37,030.43</b>	<b>70,444.40</b>	<b>48,314.00</b>	<b>68.6%</b>	
361 11 00 0100 - Interest Income - Streets	456.86	726.97	241.78	0.00	-51.23	0.00	0.00	0.0%	
369 10 00 0000 - Sale of Scrap Streets	585.55	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>360 Interest &amp; Other Earnings</b>	<b>1,042.41</b>	<b>726.97</b>	<b>241.78</b>	<b>0.00</b>	<b>-51.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
395 20 00 0000 - Insurance/Private Claims Reimbursement	0.00	0.00	0.00	0.00	5,392.43	0.00	0.00	0.0%	
<b>390 Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,392.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
397 00 00 0001 - Transfer In From General Fund	0.00	5,565.12	0.00	0.00	0.00	0.00	0.00	0.0%	
397 01 00 0300 - Transfer In From CIP	0.00	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00	100.0%	
397 02 00 0306 - Transfer In From Kanaka	29,864.14	9,024.37	0.00	0.00	0.00	0.00	0.00	0.0%	
397 18 00 0309 - Transfer In From Russel Ave	0.00	0.00	0.00	0.00	66,995.41	0.00	0.00	0.0%	
<b>397 Interfund Transfers</b>	<b>29,864.14</b>	<b>14,589.49</b>	<b>0.00</b>	<b>30,000.00</b>	<b>66,995.41</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>100.0%</b>	
<b>TOTAL REVENUES:</b>	<b>548,030.46</b>	<b>747,792.83</b>	<b>637,369.32</b>	<b>686,736.34</b>	<b>713,538.53</b>	<b>686,736.34</b>	<b>565,100.34</b>	<b>82.3%</b>	

# 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.



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 14:45:24 Date: 11/01/2021

Page: 1

100 Street Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
542 39 10 0000 - Road Maintenance - Salaries	62,531.20	72,908.80	59,453.55	73,000.00	88,157.42	73,000.00	79,570.00	109.0%	
542 39 20 0000 - Road Maintenance - Benefits	32,113.19	35,027.19	33,230.54	35,000.00	44,380.80	35,000.00	38,150.00	109.0%	
542 39 31 0000 - Supplies	14,555.26	13,637.51	2,966.67	15,000.00	13,096.31	15,000.00	15,000.00	100.0%	
542 39 41 0000 - General Admin Fees	0.00	0.00	25,071.58	31,000.00	0.00	31,000.00	31,000.00	100.0%	
542 39 42 0000 - Telephone	0.00	0.00	184.26	200.00	107.01	200.00	200.00	100.0%	
542 39 45 0099 - Eq Rental - Road Maintenance	27,700.42	26,144.30	21,653.39	25,000.00	27,135.49	25,000.00	25,000.00	100.0%	
542 39 48 0000 - Contracted Labor	20,932.45	32,815.97	6,747.41	20,000.00	8,030.11	20,000.00	65,000.00	325.0%	
542 39 51 0000 - Environmental Permits	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
542 40 10 0000 - Storm Drain Maint - Salaries	5,233.41	9,315.73	11,233.40	10,000.00	11,317.52	10,000.00	12,000.00	120.0%	
542 40 20 0000 - Storm Drain Maint - Benefits	2,939.08	5,675.35	5,617.68	6,000.00	5,692.92	6,000.00	7,000.00	116.7%	
542 40 31 0000 - Storm Drain Maint - Supplies	0.00	1,390.47	899.94	2,000.00	95.98	2,000.00	2,000.00	100.0%	
542 40 45 0099 - Eq Rental - Storm Drain Maint	2,462.13	2,507.17	3,672.68	3,000.00	2,554.40	3,000.00	3,000.00	100.0%	
542 40 47 0000 - Dewatering Electricity Chesser	469.72	611.75	1,146.41	800.00	977.59	800.00	1,300.00	162.5%	
542 40 48 0000 - Storm Drain Maint - Contrlabor	546.58	0.00	12,108.53	700.00	0.00	700.00	700.00	100.0%	
542 62 41 0000 - Path Maintenance-Contract Svcs	0.00	4,741.83	0.00	0.00	0.00	0.00	0.00	0.0%	
542 63 47 0000 - Electricty - Street Lights	17,151.97	11,303.92	13,685.80	14,000.00	11,869.49	14,000.00	16,000.00	114.3%	
542 63 47 0001 - Street Water	0.00	0.00	2,005.53	0.00	2,693.55	0.00	3,000.00	0.0%	
542 63 48 0000 - Repair/maintenance - ST Lights	3,206.13	4,142.04	16,649.76	3,000.00	859.48	3,000.00	3,000.00	100.0%	
542 64 31 0000 - Traffic Devices	11,055.41	8,049.90	3,057.95	12,000.00	9,599.41	12,000.00	12,000.00	100.0%	
542 64 48 0000 - Road Striping	0.00	2,328.22	5,508.40	6,000.00	0.00	6,000.00	6,000.00	100.0%	
542 66 10 0000 - Snow Removal - Salary	616.96	15,710.18	2,124.67	18,000.00	9,539.64	18,000.00	19,620.00	109.0%	
542 66 20 0000 - Snow Removal - Benefits	183.21	7,299.55	940.56	8,000.00	4,292.28	8,000.00	8,720.00	109.0%	
542 66 31 0000 - Snow Removal - Supplies	0.00	0.00	480.85	1,000.00	239.88	1,000.00	1,000.00	100.0%	
542 66 45 0099 - Eq Rental - Snow Removal	206.92	11,486.28	913.56	4,000.00	2,778.28	4,000.00	4,000.00	100.0%	
542 67 47 0000 - Litter Clean-Up	2,657.92	3,263.22	2,801.70	2,000.00	2,201.11	2,000.00	3,500.00	175.0%	
<b>542 Streets - Maintenance</b>	<b>204,586.96</b>	<b>268,359.38</b>	<b>232,154.82</b>	<b>289,700.00</b>	<b>245,618.67</b>	<b>289,700.00</b>	<b>356,760.00</b>	<b>123.1%</b>	
543 10 10 0000 - General Administration Salaries	921.66	492.19	1,570.22	2,000.00	4,175.98	2,000.00	2,180.00	109.0%	
543 10 20 0000 - General Administration Benefits	436.85	137.66	333.51	750.00	833.39	750.00	817.50	109.0%	
543 31 10 0000 - General Services Salaries	3,197.15	3,331.63	3,003.38	5,000.00	2,566.47	5,000.00	5,450.00	109.0%	
543 31 20 0000 - General Services Benefits	1,010.39	1,231.28	762.90	1,500.00	630.93	1,500.00	1,635.00	109.0%	
543 31 41 0000 - Computer Services	135.56	909.78	293.29	600.00	239.44	600.00	600.00	100.0%	
543 31 41 0001 - Contracted Servcies	0.00	1,350.00	0.00	80,000.00	19,224.75	80,000.00	0.00	0.0%	
543 31 41 0022 - Audit Fee	1,220.98	0.00	2,746.71	2,000.00	4,170.57	2,000.00	3,000.00	150.0%	
543 31 43 0000 - Travel - Streets	0.00	0.00	0.00	500.00	0.00	500.00	500.00	100.0%	
543 31 46 0000 - Insurance	6,822.94	506.40	6,076.40	6,500.00	6,421.00	6,500.00	7,150.00	110.0%	
543 31 49 0000 - Training - Streets	115.00	128.33	0.00	500.00	80.00	500.00	500.00	100.0%	
543 31 49 0001 - Misc/Recording Fees/Dues	800.00	800.00	821.07	1,000.00	832.25	1,000.00	1,000.00	100.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 14:45:24 Date: 11/01/2021

Page: 2

100 Street Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
543 Streets Admin & Overhead	14,660.53	8,887.27	15,607.48	100,350.00	39,174.78	100,350.00	22,832.50	22.8%	
544 20 41 0100 - #14 ST Planning Professional Services	2,522.05	0.00	247.50	39,500.00	9,306.30	39,500.00	0.00	0.0%	
544 Road & Street Operations	2,522.05	0.00	247.50	39,500.00	9,306.30	39,500.00	0.00	0.0%	
566 72 42 0100 - Substance Abuse/Liquor Profits	258.52	256.78	260.08	0.00	130.77	0.00	0.00	0.0%	
566 Substance Abuse	258.52	256.78	260.08	0.00	130.77	0.00	0.00	0.0%	
594 42 41 0000 - Relight WA-Contract Services	109,077.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 21 61 0000 - Right of Way	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 32 10 0000 - #71 Kanaka (Restor/Rehab) - Sal	881.41	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 32 20 0000 - #71 Kanaka (Restor/Rehab) - Ben	403.92	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 32 45 0099 - Eq Rental-Restor/Rehab (#71 Kanaka)	299.16	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 33 10 0000 - Russell Avenue (Restor/Rehab) - Sal	1,542.86	28,529.72	16,417.62	0.00	146.13	0.00	0.00	0.0%	
595 33 20 0000 - Russell Avenue (Restor/Rehab) - Ben	699.55	12,260.28	9,008.25	0.00	58.37	0.00	0.00	0.0%	
595 33 31 0000 - Russell Avenue (Restor/Rehab)-Supp	0.00	11,531.98	0.00	0.00	0.00	0.00	0.00	0.0%	
595 33 41 0000 - Russell Avenue (Restor/Rehab)-Svcs	0.00	1,176.44	9,497.61	0.00	0.00	0.00	0.00	0.0%	
595 33 45 0099 - Eq Rental - Restor/Rehab (Russell Ave)	651.06	13,470.17	4,849.69	0.00	33.15	0.00	0.00	0.0%	
595 40 41 0000 - Rock Creek Stormwater and Outfall	0.00	0.00	0.00	179,000.00	44,622.00	179,000.00	134,000.00	74.9%	
595 50 41 0000 - Kanaka Bridge Rebuild	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.00	0.0%	
595 61 10 0000 - Gropper Sidewalk - Salaries	212.53	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 61 20 0000 - Gropper Sidewalk - Benefits	97.45	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 61 45 0099 - Eq Rental-Gropper Sidewalk	70.40	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	113,935.34	66,968.59	39,773.17	199,000.00	44,859.65	199,000.00	134,000.00	67.3%	
597 17 00 0000 - Transfer Out To Gropper Sidewalk	24,174.42	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 18 00 0000 - Transfer Out to 309 Russell Ave	0.00	97,030.83	38,634.33	0.00	0.00	0.00	0.00	0.0%	
597 19 00 0000 - Transfer Out To 311 First St	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 20 00 0000 - Transfer Out To 312 Loop Rd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 Interfund Transfers	24,174.42	97,030.83	38,634.33	0.00	0.00	0.00	0.00	0.0%	
508 51 00 0100 - Streets-Unreserved Ending Cash	0.00	0.00	0.00	48,186.34	0.00	48,186.34	41,507.84	86.1%	
508 51 01 0100 - Streets-Snow Reserve	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	100.0%	
999 Ending Balance	0.00	0.00	0.00	58,186.34	0.00	58,186.34	51,507.84	88.5%	
<b>TOTAL EXPENDITURES:</b>	<b>360,137.82</b>	<b>441,502.85</b>	<b>326,677.38</b>	<b>686,736.34</b>	<b>339,090.17</b>	<b>686,736.34</b>	<b>565,100.34</b>	<b>82.3%</b>	

# Tourism Promotion Fund

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

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

## Tourism Services:

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

## Events:

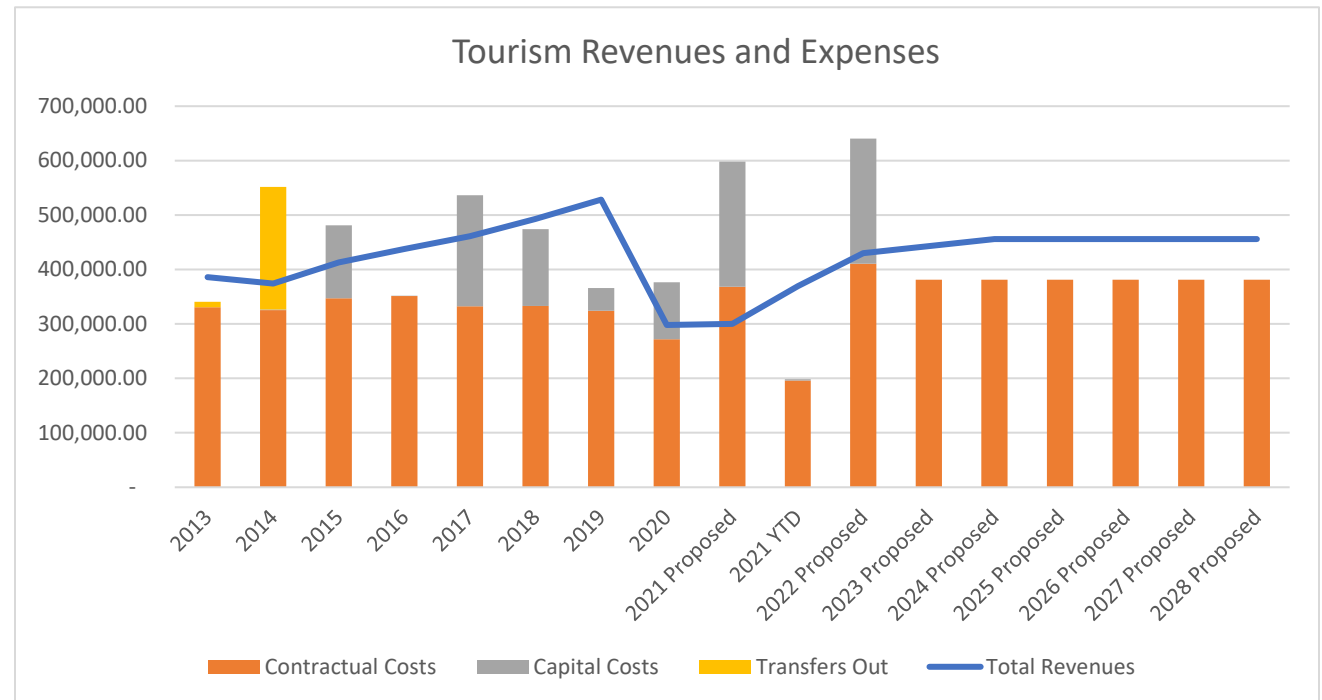
- Blues and Brews
- 4<sup>th</sup> of July Fireworks
- County Fair and Timber Carnival
- GorgeGrass
- Waterfront Festival
- X-Fest
- Gorge Outrigger Races
- Bridge of the Gods Kitefest

## New events funded in 2022:

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

## Tourism related Capital projects:

- Courthouse Park Plaza



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:11:48 Date: 11/02/2021  
Page: 1

### 103 Tourism Promo & Develop Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	180,226.71	100,000.00	55.5%	
308 31 01 0103 - Tourism Reserved C&I - Rev. Shortfall	228,999.54	247,672.30	410,294.51	436,373.46	451,373.46	436,373.46	448,500.17	102.8%	
308 Beginning Balances	528,999.54	547,672.30	710,294.51	616,600.17	631,600.17	616,600.17	548,500.17	89.0%	
313 31 00 0000 - Stadium (Motel/Hotel) Tax	488,077.57	519,403.95	286,330.38	300,000.00	370,622.38	300,000.00	430,000.00	143.3%	
310 Taxes	488,077.57	519,403.95	286,330.38	300,000.00	370,622.38	300,000.00	430,000.00	143.3%	
361 11 00 0103 - Interest Income/Tourism	4,740.36	8,951.51	11,759.60	0.00	-1,278.78	0.00	0.00	0.0%	
360 Interest & Other Earnings	4,740.36	8,951.51	11,759.60	0.00	-1,278.78	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	1,021,817.47	1,076,027.76	1,008,384.49	916,600.17	1,000,943.77	916,600.17	978,500.17	106.8%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:11:48 Date: 11/02/2021

Page: 2

### 103 Tourism Promo & Develop Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
571 00 41 0000 - Community Garden/AgroTourism	0.00	0.00	0.00	0.00	1,598.26	0.00	0.00	0.0%	
571 Education & Recreation	0.00	0.00	0.00	0.00	1,598.26	0.00	0.00	0.0%	
573 30 41 0000 - Consultant Services, Chamber	90,000.00	90,000.00	92,047.09	90,000.00	67,500.00	90,000.00	110,000.00	122.2%	
573 30 41 0001 - SBA Consultant Services	90,730.64	70,852.71	64,504.95	80,000.00	37,064.07	80,000.00	85,000.00	106.3%	
573 30 41 0002 - Chamber Events	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00	0.0%	
573 30 41 0004 - County - Fair & Timber Carnival	6,000.00	6,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	100.0%	
573 30 41 0005 - County - Bluegrass Festival	9,000.00	9,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	100.0%	
573 30 41 0008 - County-Fireworks	0.00	0.00	0.00	7,500.00	7,330.00	7,500.00	7,500.00	100.0%	
573 30 41 0010 - General Admin Fees	0.00	0.00	3,767.44	4,000.00	0.00	4,000.00	4,000.00	100.0%	
573 90 10 0000 - Promotion Salaries	1,843.21	2,019.44	1,863.64	5,000.00	1,349.84	5,000.00	5,000.00	100.0%	
573 90 10 0003 - Promotion Field Salaries	1,760.21	2,188.51	2,489.33	3,300.00	976.97	3,300.00	3,300.00	100.0%	
573 90 20 0000 - Promotion Benefits	873.62	884.00	394.23	1,000.00	259.23	1,000.00	1,000.00	100.0%	
573 90 20 0003 - Promotion Field Benefits	1,075.84	1,182.29	1,212.38	1,700.00	508.60	1,700.00	1,700.00	100.0%	
573 90 31 0000 - Promotion Supplies	516.59	232.00	0.00	0.00	0.00	0.00	0.00	0.0%	
573 90 41 0001 - Discover Your Northwest	20,656.09	17,250.00	6,986.88	0.00	-1,257.22	0.00	0.00	0.0%	
573 90 41 0002 - CRGIC Consultant Services	53,625.96	55,000.00	36,167.97	55,000.00	27,541.15	55,000.00	60,000.00	109.1%	
573 90 41 0003 - X-Fest Event	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.0%	
573 90 41 0004 - Skamania Senior Services - Hiker Bus	2,500.00	1,250.00	0.00	2,000.00	0.00	2,000.00	0.00	0.0%	
573 90 41 0008 - Gorge Outrigger Races	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	100.0%	
573 90 41 0009 - BOTG Kiteboarding Festival	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	100.0%	
573 90 41 0011 - Stevenson Farmers Market	2,000.00	2,000.00	2,000.00	3,000.00	0.00	3,000.00	0.00	0.0%	
573 90 41 0013 - Main St Program Coordinator (SBA)	25,000.00	40,000.00	55,000.00	65,000.00	48,750.00	65,000.00	65,000.00	100.0%	
573 90 41 0014 - Stevenson Waterfront Music Festival	2,000.00	2,000.00	0.00	3,000.00	0.00	3,000.00	4,500.00	150.0%	
573 90 41 0015 - Walking Man	1,335.69	2,000.00	0.00	5,200.00	0.00	5,200.00	0.00	0.0%	
573 90 41 0016 - Pirate Festival	0.00	0.00	0.00	8,400.00	0.00	8,400.00	0.00	0.0%	
573 90 41 0017 - Stevenson Municipal Pool Marketing	2,728.94	2,500.00	0.00	0.00	0.00	0.00	0.00	0.0%	
573 90 41 0018 - SC Fair Board-GorgeGrass	8,000.00	8,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00	100.0%	
573 90 41 0019 - CGTA Services	2,500.00	2,500.00	2,500.00	5,000.00	0.00	5,000.00	5,000.00	100.0%	
573 90 41 0021 - Computer Services	112.95	727.89	244.23	0.00	199.45	0.00	0.00	0.0%	
573 90 41 0022 - Audit Fee	1,220.98	0.00	1,831.14	2,000.00	4,170.57	2,000.00	2,000.00	100.0%	
573 90 41 0023 - Stevenson Plein Air	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.0%	
573 90 41 0024 - Gorge Olympic Windsurfing Cup	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.0%	
573 90 41 0025 - Gorge Downwind Champs	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.0%	
573 90 41 0100 - TAC - Professional Services	0.00	0.00	0.00	0.00	54.00	0.00	0.00	0.0%	
573 90 44 0000 - TAC-Publishing	0.00	0.00	0.00	0.00	118.80	0.00	0.00	0.0%	
573 90 45 0099 - Eq Rental - Promotion Field	901.58	687.72	1,001.75	0.00	182.98	0.00	0.00	0.0%	
573 Cultural & Community Activities	333,382.30	324,274.56	272,011.03	368,100.00	194,748.44	368,100.00	410,500.00	111.5%	



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 13:11:48 Date: 11/02/2021  
Page: 3

### 103 Tourism Promo & Develop Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
594 75 63 0001 - Leavens Point Beach	111,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 75 63 0004 - Fairground Midway Reseeding (SBA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 75 63 0006 - Waterfront Wayfinding Signage (Port)	29,582.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 75 63 0007 - Waterfront Park Amenities (Port)	0.00	30,867.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 75 63 0008 - Waterfront Park Enhancements	0.00	0.00	79,221.51	0.00	0.00	0.00	0.00	0.0%	
594 75 63 0010 - Exhibit Hall Roof-Fairgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 76 63 0001 - Courthouse Park Plaza (SDA)	0.00	10,591.69	25,551.78	230,000.00	2,030.56	230,000.00	230,000.00	100.0%	
594 Capital Expenditures	140,982.00	41,458.69	104,773.29	230,000.00	2,030.56	230,000.00	230,000.00	100.0%	
508 31 00 0103 - Tourism-Cap. Facility Reserve	0.00	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	100.0%	
508 31 01 0103 - Tourism-Ending Cash	0.00	0.00	0.00	218,500.17	0.00	218,500.17	238,000.17	108.9%	
999 Ending Balance	0.00	0.00	0.00	318,500.17	0.00	318,500.17	338,000.17	106.1%	
<b>TOTAL EXPENDITURES:</b>	<b>474,364.30</b>	<b>365,733.25</b>	<b>376,784.32</b>	<b>916,600.17</b>	<b>198,377.26</b>	<b>916,600.17</b>	<b>978,500.17</b>	<b>106.8%</b>	
FUND GAIN/LOSS:	547,453.17	710,294.51	631,600.17	0.00	802,566.51	0.00	0.00		

## 5 YEAR BUDGET COMPARISON

### 105 Affordable Housing Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 31 00 0105 - Affordable Housing-Beg Balance	0.00	0.00	0.00	1,215.61	1,215.61	1,215.61	6,215.61	511.3%	
308 Beginning Balances	0.00	0.00	0.00	1,215.61	1,215.61	1,215.61	6,215.61	511.3%	
313 27 00 0000 - Affordable And Supportive Housing Sales And Use Tax	0.00	0.00	1,215.61	15,000.00	3,567.36	15,000.00	5,000.00	33.3%	
310 Taxes	0.00	0.00	1,215.61	15,000.00	3,567.36	15,000.00	5,000.00	33.3%	
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,215.61</b>	<b>16,215.61</b>	<b>4,782.97</b>	<b>16,215.61</b>	<b>11,215.61</b>	<b>69.2%</b>	
508 31 00 0105 - Affordable Housing-Ending Balance	0.00	0.00	0.00	16,215.61	0.00	16,215.61	11,215.61	69.2%	
999 Ending Balance	0.00	0.00	0.00	16,215.61	0.00	16,215.61	11,215.61	69.2%	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,215.61</b>	<b>0.00</b>	<b>16,215.61</b>	<b>11,215.61</b>	<b>69.2%</b>	
FUND GAIN/LOSS:	0.00	0.00	1,215.61	0.00	4,782.97	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

### 300 Capital Improvement Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	96,016.92	100.0%	
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	11,256.65	100.0%	
308 51 00 0300 - Cap Imp Reserved Begin C&I	59,345.13	97,368.97	0.00	0.00	0.00	0.00	0.00	0.0%	
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	0.00	0.0%	
<b>308 Beginning Balances</b>	<b>70,601.78</b>	<b>108,625.62</b>	<b>135,656.42</b>	<b>107,273.57</b>	<b>107,273.57</b>	<b>107,273.57</b>	<b>107,273.57</b>	<b>100.0%</b>	
318 34 00 0000 - Real Estate Excise Tax	37,586.59	26,296.78	46,539.85	20,000.00	50,896.13	20,000.00	20,000.00	100.0%	
<b>310 Taxes</b>	<b>37,586.59</b>	<b>26,296.78</b>	<b>46,539.85</b>	<b>20,000.00</b>	<b>50,896.13</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>100.0%</b>	
361 11 00 0300 - Interest on Investments-Cap Imp	437.25	734.02	714.08	0.00	-87.98	0.00	0.00	0.0%	
<b>360 Interest &amp; Other Earnings</b>	<b>437.25</b>	<b>734.02</b>	<b>714.08</b>	<b>0.00</b>	<b>-87.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>TOTAL REVENUES:</b>	<b>108,625.62</b>	<b>135,656.42</b>	<b>182,910.35</b>	<b>127,273.57</b>	<b>158,081.72</b>	<b>127,273.57</b>	<b>127,273.57</b>	<b>100.0%</b>	
597 01 00 0100 - Transfer Out to Streets	0.00	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00	100.0%	
597 18 00 0309 - Transfer Out To Russell	0.00	0.00	58,263.84	0.00	0.00	0.00	0.00	0.0%	
597 18 00 0311 - Transfer Out To First Street	0.00	0.00	17,372.94	43,700.00	0.00	43,700.00	0.00	0.0%	
<b>597 Interfund Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>75,636.78</b>	<b>73,700.00</b>	<b>0.00</b>	<b>73,700.00</b>	<b>30,000.00</b>	<b>40.7%</b>	
508 31 00 0300 - Cap. Imp.-Ending Cash	0.00	0.00	0.00	42,316.92	0.00	42,316.92	86,016.92	203.3%	
508 31 01 0300 - Cap. Imp.-Waterfront Imp Res	0.00	0.00	0.00	11,256.65	0.00	11,256.65	11,256.65	100.0%	
508 51 00 0300 - Cap. Imp.-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 01 0300 - Cap. Imp.-Waterfront Imp Res	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>999 Ending Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,573.57</b>	<b>0.00</b>	<b>53,573.57</b>	<b>97,273.57</b>	<b>181.6%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>75,636.78</b>	<b>127,273.57</b>	<b>0.00</b>	<b>127,273.57</b>	<b>127,273.57</b>	<b>100.0%</b>	
<b>FUND GAIN/LOSS:</b>	<b>108,625.62</b>	<b>135,656.42</b>	<b>107,273.57</b>	<b>0.00</b>	<b>158,081.72</b>	<b>0.00</b>	<b>0.00</b>		

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

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

5 YEAR BUDGET COMPARISON

301 Timber Harvest Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	0.00	0.0%	
308 Beginning Balances	1,052,034.82	1,311,537.00	0.00	0.00	0.00	0.00	0.00	0.0%	
361 11 00 0301 - Interest on Investments - Timber Harvest	4,571.91	17,362.42	0.00	0.00	0.00	0.00	0.00	0.0%	
360 Interest & Other Earnings	4,571.91	17,362.42	0.00	0.00	0.00	0.00	0.00	0.0%	
395 10 00 0301 - Timber Harvest Proceeds	396,657.27	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
390 Other Financing Sources	396,657.27	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>1,453,264.00</b>	<b>1,328,899.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
554 90 41 0301 - Timber Sale Management Consulting	34,791.58	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
554 90 48 0301 - Timber Sale Contracted Sevices	137,224.38	3,306.00	0.00	0.00	0.00	0.00	0.00	0.0%	
554 90 51 0000 - Timber Sale Permitting	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
554 Environmental Services	172,115.96	3,306.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 01 00 0010 - Transfers-Out - General Reserve	0.00	325,593.42	0.00	0.00	0.00	0.00	0.00	0.0%	
597 01 00 0020 - Transfers-Out - Fire Reserve	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 Interfund Transfers	0.00	1,325,593.42	0.00	0.00	0.00	0.00	0.00	0.0%	
508 80 00 0302 - Timber-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	<b>172,115.96</b>	<b>1,328,899.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>FUND GAIN/LOSS:</b>	<b>1,281,148.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

The 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 transferred to the Fire Reserve and General Reserve funds. It is no longer an active fund.

## 5 YEAR BUDGET COMPARISON

### 303 Joint Emergency Facilities Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 10 00 0303 - Joint Emergency Facilities Beginning Cash Restrict	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
308 Beginning Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 01 00 0303 - Transfer In from CE	63,198.11	34,316.57	0.00	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	63,198.11	34,316.57	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>63,198.11</b>	<b>34,316.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
594 22 41 0000 - Consulting Engineering	63,198.11	34,316.57	0.00	0.00	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	63,198.11	34,316.57	0.00	0.00	0.00	0.00	0.00	0.0%	
508 10 00 0303 - Joint Emergency Facilities-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	<b>63,198.11</b>	<b>34,316.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
FUND GAIN/LOSS:	0.00	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

### 306 Kanaka Creek Road Improvement

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 10 00 0306 - Beg Cash (Reserved)	-71,434.76	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
308 Beginning Balances	-71,434.76	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
333 20 20 0306 - STP Grant	145,960.43	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
334 03 80 0001 - TIB Grant	18,120.93	9,024.37	0.00	0.00	0.00	0.00	0.00	0.0%	
330 Intergovernmental Revenues	164,081.36	9,024.37	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>92,646.60</b>	<b>9,024.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
595 10 41 0306 - Kanaka Creek Rd - Engineering	5,132.93	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 30 63 0000 - Kanaka Creek Rd - Contracted Labor	62,782.46	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	67,915.39	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 15 00 0306 - Transfer Out to Streets	29,864.14	9,024.37	0.00	0.00	0.00	0.00	0.00	0.0%	
597 Interfund Transfers	29,864.14	9,024.37	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	<b>97,779.53</b>	<b>9,024.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
FUND GAIN/LOSS:	-5,132.93	0.00	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

### 308 Gropper Sidewalk

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 10 00 0308 - Gropper Beginning Cash	-20,497.70	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
308 Beginning Balances	-20,497.70	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
334 03 80 0308 - TIB Grant	6,889.94	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
330 Intergovernmental Revenues	6,889.94	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 01 00 0308 - Transfer In from General Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 02 00 0308 - Transfer In From Streets	24,174.42	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	24,174.42	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>10,566.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
595 10 41 0308 - Gropper Sidewalk - Engineering	946.92	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
595 61 63 0000 - Gropper Sidewalk - Construction	10,566.66	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	11,513.58	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	<b>11,513.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
FUND GAIN/LOSS:	-946.92	0.00	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: 16:36:00 Date: 10/27/2021

Page: 7

### 309 Russell Ave

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0309 - Russell Ave Res Beg CA & Invest	0.00	-66,157.50	0.00	0.00	0.00	0.00	0.00	0.0%	
308 91 00 0309 - Russell Ave Res Beg CA & Invest	0.00	0.00	0.00	-119.36	-119.36	-119.36	0.00	0.0%	
<b>308 Beginning Balances</b>	0.00	-66,157.50	0.00	-119.36	-119.36	-119.36	0.00	0.0%	
333 20 20 0001 - Russell STP Grant	0.00	123,000.00	546,385.84	0.00	67,114.77	0.00	0.00	0.0%	
334 03 80 0309 - Russell Ave-TIB Grant	0.00	0.00	90,134.07	119.36	0.00	119.36	0.00	0.0%	
<b>330 Intergovernmental Revenues</b>	0.00	123,000.00	636,519.91	119.36	67,114.77	119.36	0.00	0.0%	
367 10 00 0309 - Russell Amenities Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
367 10 01 0309 - Russell-BNSF Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>360 Interest &amp; Other Earnings</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 02 00 0309 - Transfer In from Streets	0.00	97,030.83	38,634.33	0.00	0.00	0.00	0.00	0.0%	
397 03 00 0309 - Transfer In From CI	0.00	0.00	58,263.84	0.00	0.00	0.00	0.00	0.0%	
<b>397 Interfund Transfers</b>	0.00	97,030.83	96,898.17	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	0.00	153,873.33	733,418.08	0.00	66,995.41	0.00	0.00	0.0%	
595 10 41 0309 - Russell Ave - Engineering	66,157.50	141,739.68	101,332.23	0.00	0.00	0.00	0.00	0.0%	
595 10 41 1309 - Russell Ave-Construction	0.00	0.00	632,205.21	0.00	0.00	0.00	0.00	0.0%	
595 20 61 0309 - Russell Ave-Right Of Way	0.00	12,133.65	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>594 Capital Expenditures</b>	66,157.50	153,873.33	733,537.44	0.00	0.00	0.00	0.00	0.0%	
597 18 00 0309 - Russel Ave Transfers-Out - Streets	0.00	0.00	0.00	0.00	66,995.41	0.00	0.00	0.0%	
<b>597 Interfund Transfers</b>	0.00	0.00	0.00	0.00	66,995.41	0.00	0.00	0.0%	
508 51 00 0309 - Russell Ave-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 91 00 0309 - Russell Ave-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>999 Ending Balance</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	66,157.50	153,873.33	733,537.44	0.00	66,995.41	0.00	0.00	0.0%	
<b>FUND GAIN/LOSS:</b>	-66,157.50	0.00	-119.36	0.00	0.00	0.00	0.00		

The Russell Avenue Project is for tracking the revenues and expenses related to the Russell Avenue project. The project was closed out in 2021 and is no longer active in 2022.



## 5 YEAR BUDGET COMPARISON

### 310 Wastewater System Upgrades

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
594 35 41 0000 - Value Planning Consultant Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 49 0000 - Value Planning Hosting Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
FUND GAIN/LOSS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

The fund was set up and moved to 410. Since there was account activity in the fund in 2018, it will continue to report until that year is cleared.

## 5 YEAR BUDGET COMPARISON

**311 First Street**

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 91 00 0311 - First St-Res Beg Cash	0.00	0.00	0.00	-40,966.57	-40,966.57	-40,966.57	0.00	0.0%	
308 Beginning Balances	0.00	0.00	0.00	-40,966.57	-40,966.57	-40,966.57	0.00	0.0%	
333 20 20 0002 - First St.-TA Grant	0.00	0.00	67,988.30	616,366.57	49,972.03	616,366.57	0.00	0.0%	
330 Intergovernmental Revenues	0.00	0.00	67,988.30	616,366.57	49,972.03	616,366.57	0.00	0.0%	
397 00 00 0311 - First St-Transfer In From Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 00 00 1311 - First St-Transfer In From CIP	0.00	0.00	17,372.94	43,700.00	0.00	43,700.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	17,372.94	43,700.00	0.00	43,700.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	0.00	0.00	85,361.24	619,100.00	9,005.46	619,100.00	0.00	0.0%	
595 10 41 0311 - First St-Engineering Svc	0.00	0.00	126,327.81	619,100.00	34,435.67	619,100.00	0.00	0.0%	
594 Capital Expenditures	0.00	0.00	126,327.81	619,100.00	34,435.67	619,100.00	0.00	0.0%	
508 91 00 0311 - First St-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	126,327.81	619,100.00	34,435.67	619,100.00	0.00	0.0%	
FUND GAIN/LOSS:	0.00	0.00	-40,966.57	0.00	-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

**312 Columbia Ave**

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
334 03 10 0312 - Columbia Ave-DOE IPG	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.0%	
330 Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.0%	
<b>TOTAL REVENUES:</b>	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.0%	
594 10 41 0312 - Columbia Ave-Consultant Services	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.0%	
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.0%	
508 51 00 0312 - Columbia Ave Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.0%	
FUND GAIN/LOSS:	0.00	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.

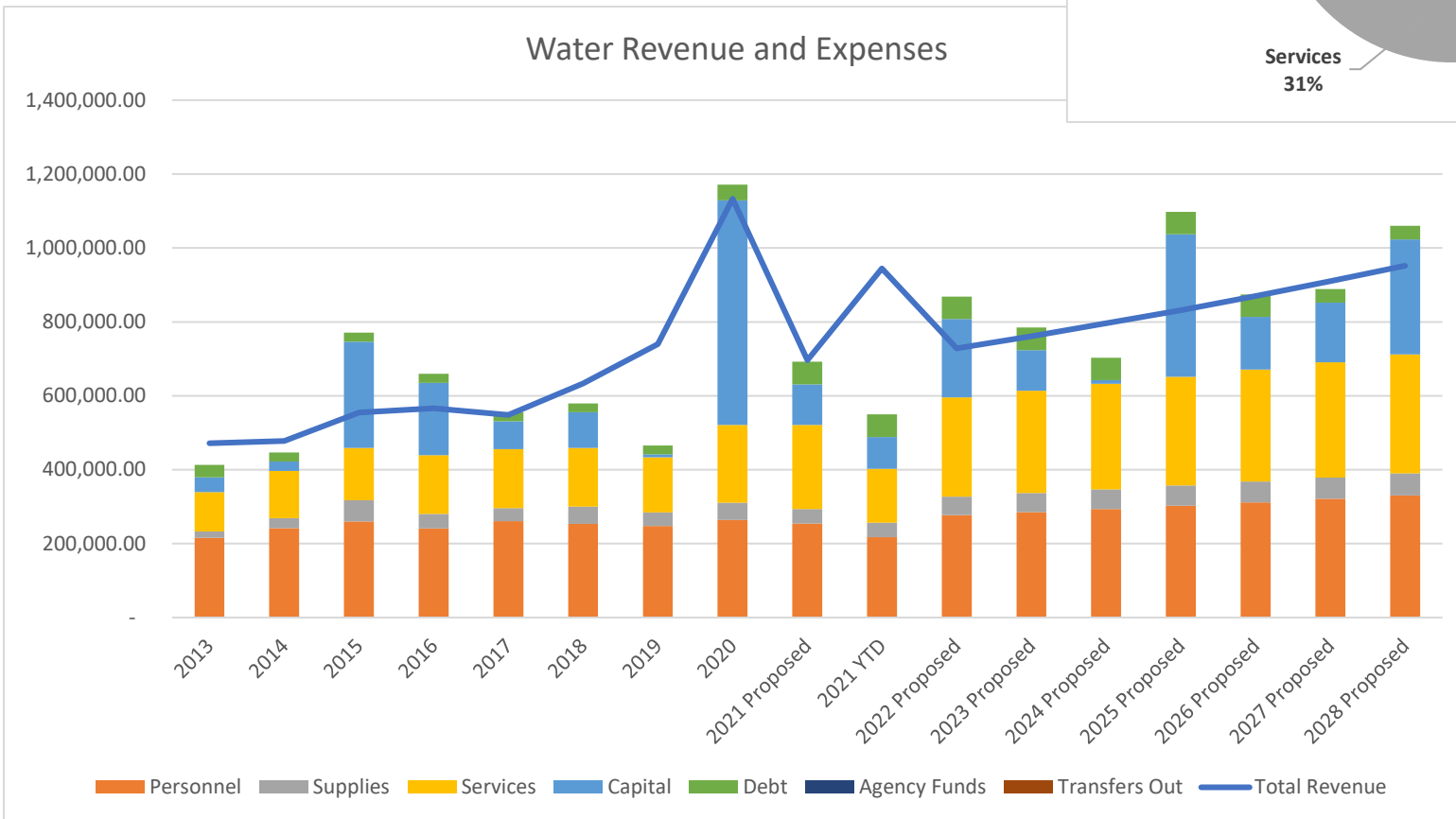
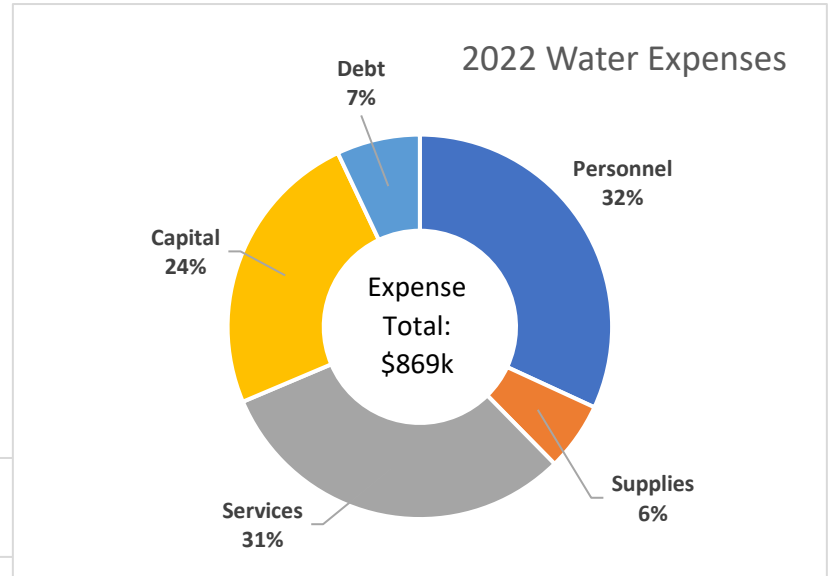
# Water/Sewer Fund

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.



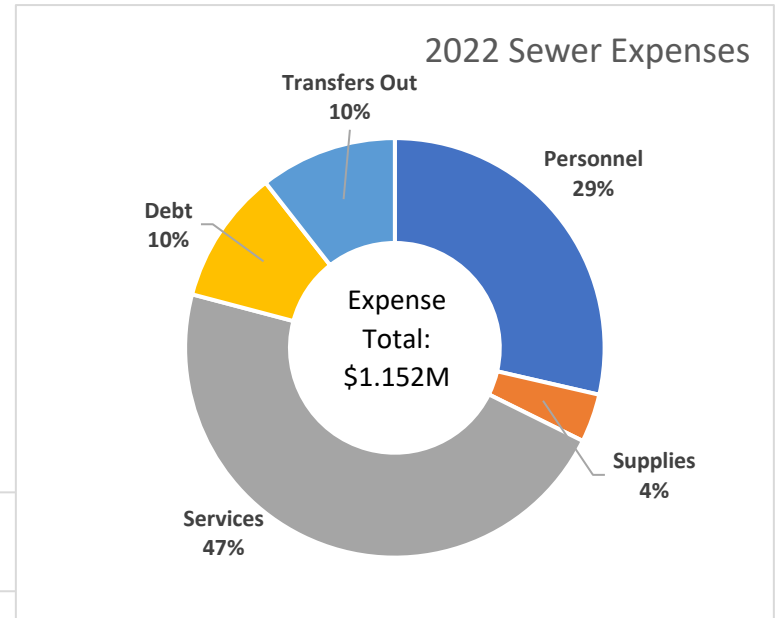
Water capital costs include:  
 \$62k in upgrades along Vancouver to the Rock Creek intersection  
 \$40k for relocation of a waterline along Foster Creek Road  
 \$100k in upgrades along Loop from Kanaka to the Columbia intersection.

# Water/Sewer Fund

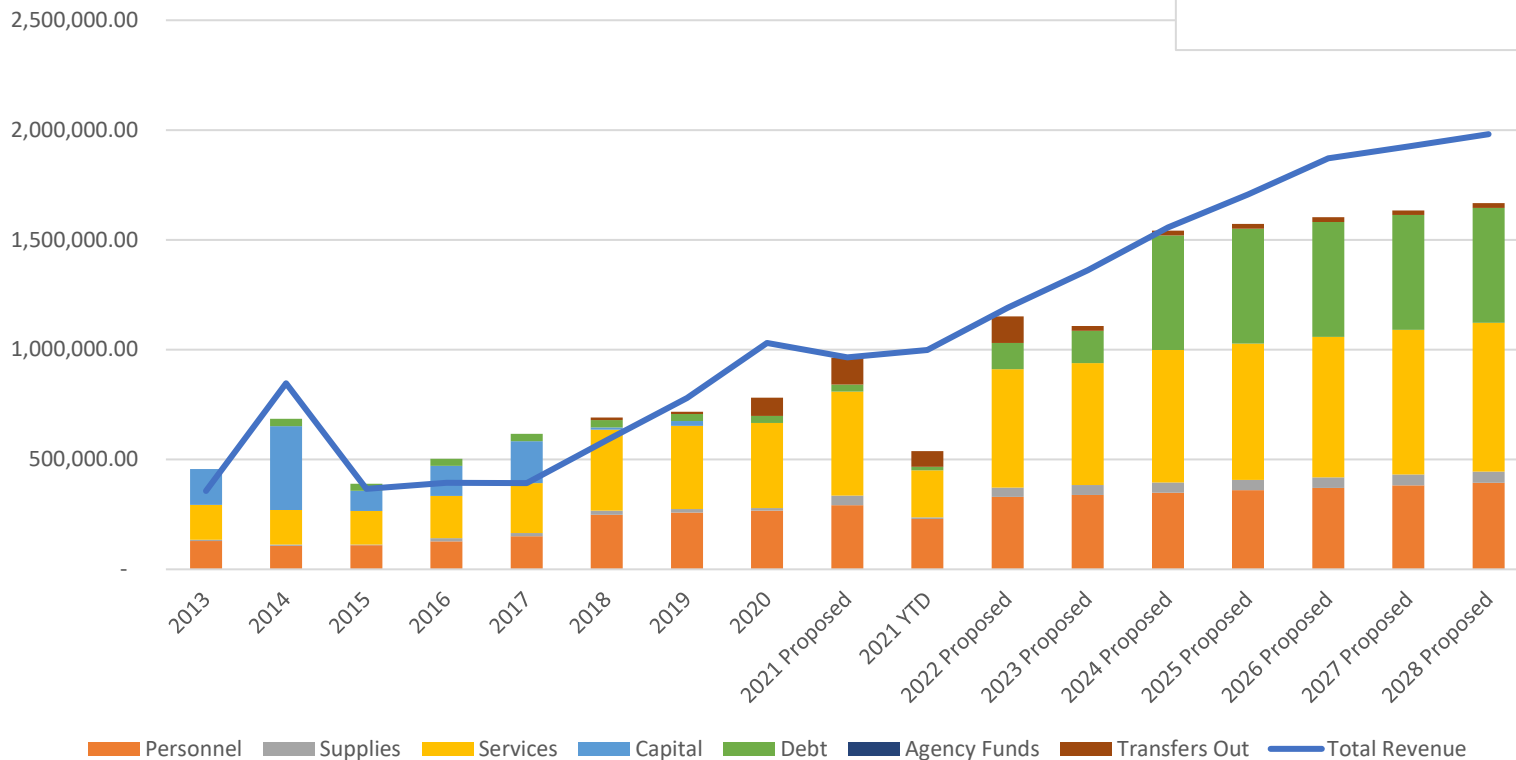
## Sewer Department

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: 16:23:30 Date: 11/01/2021  
Page: 1

### 400 Water/Sewer Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	215,714.63	218,216.56	101.2%	
400 Water/Sewer	94,259.50	97,513.09	251,864.61	215,714.63	215,714.63	215,714.63	218,216.56	101.2%	
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	368,088.95	454,401.46	123.4%	
401 Water	132,479.17	110,376.85	207,161.66	368,088.95	368,088.95	368,088.95	454,401.46	123.4%	
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	303,770.27	412,368.47	135.8%	
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	0.00	0.0%	
402 Sewer	165,050.00	133,400.27	218,673.27	303,770.27	303,770.27	303,770.27	412,368.47	135.8%	
308 Beginning Balances	391,788.67	341,290.21	677,699.54	887,573.85	887,573.85	887,573.85	1,084,986.49	122.2%	
334 04 20 0400 - Dept. Of Commerce-Energy Grant	0.00	0.00	0.00	1,000.00	94,923.00	1,000.00	1,000.00	100.0%	
343 Water	0.00	0.00	0.00	1,000.00	94,923.00	1,000.00	1,000.00	100.0%	
330 Intergovernmental Revenues	0.00	0.00	0.00	1,000.00	94,923.00	1,000.00	1,000.00	100.0%	
343 40 00 0000 - Water Sales	549,332.99	626,628.54	637,388.37	630,000.00	640,666.89	630,000.00	661,500.00	105.0%	
343 40 18 0000 - Turn on Fees	1,413.81	1,397.12	10.00	1,500.00	350.39	1,500.00	1,500.00	100.0%	
343 40 19 0000 - Disconnect/Nonpayment Fee	1,906.45	0.00	0.00	1,000.00	10.00	1,000.00	1,000.00	100.0%	
343 40 20 0000 - Water Construction Hookup	60.00	45.00	50.00	0.00	335.30	0.00	0.00	0.0%	
343 40 21 0000 - Hydrant Rental - External	1,000.00	1,350.00	967.07	600.00	379.95	600.00	600.00	100.0%	
343 40 99 0000 - Hydrant Rental-Internal (fire)	4,000.00	4,000.00	0.00	4,000.00	8,000.00	4,000.00	4,000.00	100.0%	
343 41 00 0000 - Installation Water	10,771.51	6,369.86	9,471.74	10,000.00	16,897.98	10,000.00	10,000.00	100.0%	
343 Water	568,484.76	639,790.52	647,887.18	647,100.00	666,640.51	647,100.00	678,600.00	104.9%	
343 50 00 0000 - Sewer Service Income	495,935.71	652,849.27	862,464.48	905,900.00	837,834.81	905,900.00	1,041,785.00	115.0%	
343 50 01 0000 - BOD Surcharge	34,395.72	29,009.02	39,323.82	0.00	35,409.64	0.00	0.00	0.0%	
343 50 02 0000 - Downspout-Sump Pump Discharge	12,246.49	9,272.82	6,672.58	0.00	4,730.33	0.00	0.00	0.0%	
343 51 00 0000 - Installation Sewer	600.00	450.00	750.00	300.00	75.00	300.00	300.00	100.0%	
344 Sewer	543,177.92	691,581.11	909,210.88	906,200.00	878,049.78	906,200.00	1,042,085.00	115.0%	
340 Charges For Goods & Services	1,111,662.68	1,331,371.63	1,557,098.06	1,553,300.00	1,544,690.29	1,553,300.00	1,720,685.00	110.8%	
367 40 00 0000 - Water Capital Contributions	59,895.00	96,784.81	160,927.29	46,674.00	183,674.00	46,674.00	46,674.00	100.0%	
369 10 01 0000 - Water Miscellaneous Income	1,458.18	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 16:23:30 Date: 11/01/2021  
Page: 2

### 400 Water/Sewer Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
343 Water	61,353.18	96,784.81	160,927.29	46,674.00	183,674.00	46,674.00	46,674.00	100.0%	
367 50 00 0000 - Sewer Capital Contributions	42,035.00	85,273.00	117,767.00	56,532.00	121,084.20	56,532.00	56,532.00	100.0%	
369 10 02 0000 - Sewer Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
344 Sewer	42,035.00	85,273.00	117,767.00	56,532.00	121,084.20	56,532.00	56,532.00	100.0%	
361 11 00 0400 - Interest on Investments - W/S	3,987.63	6,398.10	6,120.25	4,000.00	-941.54	4,000.00	4,000.00	100.0%	
369 81 00 0000 - Cashier's Overages/Shortages	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.0%	
369 91 00 0400 - Other Miscellaneous/NSF Fee Recovery	207.00	232.00	96.00	0.00	281.61	0.00	0.00	0.0%	
400 Water/Sewer	4,194.63	6,650.10	6,216.25	4,000.00	-659.93	4,000.00	4,000.00	100.0%	
360 Interest & Other Earnings	107,582.81	188,707.91	284,910.54	107,206.00	304,098.27	107,206.00	107,206.00	100.0%	
386 00 00 0000 - Customer Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
380 Non Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
391 70 00 0000 - Capital Loan-Water Meters	0.00	0.00	321,000.00	0.00	0.00	0.00	0.00	0.0%	
402 Sewer	0.00	0.00	321,000.00	0.00				0.0%	
390 Other Financing Sources	0.00	0.00	321,000.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>1,611,034.16</b>	<b>1,861,369.75</b>	<b>2,840,708.14</b>	<b>2,549,079.85</b>	<b>2,831,285.41</b>	<b>2,549,079.85</b>	<b>2,913,877.49</b>	<b>114.3%</b>	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 16:23:30 Date: 11/01/2021

Page: 3

### 400 Water/Sewer Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
534 10 10 0000 - WA-Administrative Salary	1,843.21	2,015.59	2,649.62	2,500.00	1,479.07	2,500.00	2,725.00	109.0%	
534 10 20 0000 - WA-Administrative Benefits	873.62	884.12	562.49	1,000.00	302.32	1,000.00	1,090.00	109.0%	
534 10 41 0001 - General Admin Fee	0.00	0.00	46,878.49	47,000.00	0.00	47,000.00	47,000.00	100.0%	
534 10 41 0022 - WA-Audit Fee	2,441.97	0.00	4,577.86	6,000.00	5,560.75	6,000.00	6,000.00	100.0%	
534 10 42 0000 - WA-Op. Permit(DOH)/Other Fees	6,746.00	4,991.00	5,101.40	5,000.00	4,653.28	5,000.00	5,150.00	103.0%	
534 10 49 0001 - WA-Dues & Membership/Filing Fees	944.58	587.37	1,591.62	2,000.00	109.15	2,000.00	2,000.00	100.0%	
534 20 10 0000 - WA-Administrative Planning WA - Sal	1,569.50	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 20 20 0000 - WA-Administrative Planning WA - Ben	945.10	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 20 41 0000 - WA-Admin Planning Water - Consulting	799.31	2,911.60	3,451.05	2,000.00	198.00	2,000.00	27,000.00	1350.0%	Standards Update
534 20 45 0099 - Eq Rental-Administrative Planning WA	562.34	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 40 43 0000 - WA-Travel	804.47	772.18	0.00	2,000.00	0.00	2,000.00	2,000.00	100.0%	
534 40 49 0001 - WA-Training	890.00	1,722.07	858.90	2,000.00	1,925.09	2,000.00	2,000.00	100.0%	
534 50 35 0000 - WA-Small Tools/Minor Equipment	13,262.67	1,830.06	1,350.75	2,500.00	0.00	2,500.00	2,500.00	100.0%	
534 50 48 0000 - WA-Repair-Contracted Labor	14,936.25	17,971.15	10,761.44	20,000.00	6,919.97	20,000.00	20,000.00	100.0%	
534 54 10 0000 - WA-Maintenance-Trtmnt Plant Salaries	2,604.52	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 54 20 0000 - WA-Maintenance-Trtmnt Plant Benefits	1,339.20	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 55 10 0000 - WA-Maint.-Trans & Distr. Salary	21,208.34	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 55 20 0000 - WA-Maint.-Trans & Distr. Benefits	11,899.98	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 70 10 0000 - WA-Customer Services Salary	47,111.53	38,987.88	38,910.48	42,000.00	34,680.07	42,000.00	45,780.00	109.0%	
534 70 20 0000 - WA-Customer Services Benefits	14,965.76	14,981.77	10,957.67	13,500.00	9,330.03	13,500.00	14,715.00	109.0%	
534 70 31 0000 - WA-Office Supplies And Postage	1,261.83	1,889.26	1,371.70	2,250.00	1,121.05	2,250.00	2,250.00	100.0%	
534 70 41 0000 - WA-Computer Services/Repair	2,396.82	6,475.92	6,587.63	4,000.00	3,461.44	4,000.00	6,000.00	150.0%	
534 70 41 0001 - WA-EBPP Fees	1,536.61	1,887.54	2,556.41	2,000.00	2,137.82	2,000.00	3,000.00	150.0%	
534 80 31 0000 - WA-Operating Supplies	23,643.75	23,394.85	34,493.62	25,000.00	29,567.77	25,000.00	35,000.00	140.0%	
534 80 33 0000 - WA-Well Water For Resale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 80 41 0000 - WA-Testing	3,516.63	3,655.00	4,750.00	4,000.00	3,706.25	4,000.00	5,000.00	125.0%	
534 80 42 0000 - WA-Telephone	926.58	1,606.03	1,710.10	1,400.00	1,242.25	1,400.00	2,000.00	142.9%	
534 80 45 0001 - WA-Telemetry/Meter Services	0.00	2,731.21	2,877.00	3,000.00	3,851.20	3,000.00	4,000.00	133.3%	
534 80 45 0099 - WA-Eq Rental - Water	52,981.02	48,768.69	43,168.75	53,000.00	33,640.74	53,000.00	53,000.00	100.0%	
534 80 46 0000 - WA-Insurance	18,248.42	1,039.62	12,476.46	14,000.00	14,075.79	14,000.00	21,000.00	150.0%	
534 80 47 0000 - WA-Electricity	20,788.03	21,523.50	22,833.32	22,000.00	19,982.85	22,000.00	24,000.00	109.1%	
534 81 41 0000 - WA-Prof Services - General	0.00	0.00	5,227.35	0.00	13,159.09	0.00	0.00	0.0%	
534 84 10 0000 - WA-Operations Plant Salary	49,054.57	64,004.54	58,594.58	70,000.00	56,377.37	70,000.00	76,300.00	109.0%	
534 84 20 0000 - WA-Operations Plant Benefits	28,164.16	35,591.71	28,299.59	35,000.00	26,374.68	35,000.00	38,150.00	109.0%	
534 84 31 0000 - WA-Chemicals Plant	8,605.60	9,717.77	10,046.09	10,000.00	9,299.34	10,000.00	10,300.00	103.0%	
534 84 41 0000 - WA-Consultant Services - Plant	1,667.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 85 10 0000 - WA-Operations T & D Salary	44,996.34	60,180.14	82,347.06	60,000.00	59,780.15	60,000.00	65,400.00	109.0%	
534 85 20 0000 - WA-Operations T & D Benefits	25,359.95	31,306.16	41,437.50	30,000.00	28,709.28	30,000.00	32,700.00	109.0%	
534 90 44 0000 - WA-Taxes	28,933.79	32,430.09	34,700.57	38,110.00	31,134.76	38,110.00	40,015.50	105.0%	



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 16:23:30 Date: 11/01/2021

Page: 4

### 400 Water/Sewer Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
534 Water Utilities	457,829.45	433,856.82	521,129.50	521,260.00	402,779.56	521,260.00	596,075.50	114.4%	
535 10 10 0000 - WW-Administrative Salary	13,824.10	15,142.27	15,367.07	24,000.00	14,485.46	24,000.00	26,160.00	109.0%	
535 10 20 0000 - WW-Administrative Benefits	6,552.30	6,631.19	3,776.35	11,000.00	2,922.05	11,000.00	11,990.00	109.0%	
535 10 41 0001 - WW-General Admin Fee	0.00	0.00	49,227.46	44,000.00	0.00	44,000.00	48,400.00	110.0%	
535 10 41 0022 - WW-Audit Fee	2,441.97	0.00	4,577.86	6,000.00	5,560.75	6,000.00	8,000.00	133.3%	
535 10 42 0000 - WW-Permit Fees/DOE	2,288.52	2,309.04	2,327.40	2,500.00	1,327.16	2,500.00	2,500.00	100.0%	
535 10 44 0000 - WW-Advertising	203.24	320.16	90.48	0.00	918.34	0.00	0.00	0.0%	
535 10 49 0001 - WW-Dues & Membership/filing Fees	1,220.37	687.16	714.28	500.00	742.33	500.00	1,000.00	200.0%	
535 20 41 0000 - WW-Admin Planning Sewer - Consulting	8,385.04	0.00	0.00	0.00	2,072.60	0.00	30,000.00	0.0%	Standards Update
535 40 43 0000 - WW-Travel	1,224.56	1,277.78	0.00	1,500.00	0.00	1,500.00	1,500.00	100.0%	
535 40 49 0001 - WW-Training	2,796.00	2,083.36	0.00	3,000.00	976.63	3,000.00	3,000.00	100.0%	
535 51 10 0000 - WW-Maintenance T&D Salary	22,669.29	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
535 51 20 0000 - WW-Maintenance T&D Benefits	21,758.61	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
535 51 31 0000 - WW-Maintenance Supplies	10,051.58	9,613.80	2,147.06	30,000.00	4,430.64	30,000.00	30,000.00	100.0%	
535 51 48 0000 - WW-Repair (Contract Serv) T&D	73,573.30	97,798.72	92,900.30	120,000.00	5,892.73	120,000.00	120,000.00	100.0%	
535 51 48 0001 - WW-Solids Hauling & Disposal	42,198.20	42,552.30	74,835.86	120,000.00	84,071.47	120,000.00	120,000.00	100.0%	
535 54 10 0000 - WW-Plant Maintenance Salary	2,531.67	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
535 54 20 0000 - WW-Plant Maintenance Benefits	1,555.51	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
535 64 41 0000 - WW-Plant Services	143,350.04	150,821.01	27,394.82	10,000.00	0.00	10,000.00	0.00	0.0%	
535 70 10 0000 - WW-Customer Service Salary	47,111.53	38,987.88	38,910.48	42,000.00	34,680.07	42,000.00	45,780.00	109.0%	
535 70 20 0000 - WW-Customer Service Benefits	14,965.76	14,981.77	10,957.67	13,500.00	9,333.85	13,500.00	14,715.00	109.0%	
535 70 31 0000 - WW-Office Supplies & Postage	1,224.32	1,935.01	1,300.31	2,500.00	1,128.76	2,500.00	2,500.00	100.0%	
535 70 41 0000 - WW-Computer Services/Repair	606.60	5,719.47	8,221.62	5,000.00	2,783.11	5,000.00	5,000.00	100.0%	
535 70 41 0001 - WW-EBPP Fees Sewer	1,536.54	1,887.54	2,371.41	2,000.00	2,137.81	2,000.00	3,000.00	150.0%	
535 80 31 0000 - WW-Operating Supplies	8,053.47	4,920.88	8,179.88	10,000.00	1,483.67	10,000.00	10,000.00	100.0%	
535 80 41 0000 - Sewer Operations Testing	1,591.31	269.00	12,980.00	21,000.00	10,829.00	21,000.00	21,000.00	100.0%	
535 80 42 0000 - Sewer Telephone	1,474.03	1,470.94	4,482.83	3,600.00	3,684.37	3,600.00	4,600.00	127.8%	
535 80 45 0099 - Eq Rental - Sewer	32,112.04	41,060.69	45,305.42	35,000.00	33,157.01	35,000.00	45,000.00	128.6%	
535 80 46 0000 - Sewer Insurance	11,254.51	527.14	6,327.07	6,500.00	7,542.33	6,500.00	21,125.00	325.0%	
535 81 10 0000 - WW-Operations Coll. Salary	18,757.59	41,874.76	21,528.99	22,000.00	23,465.57	22,000.00	25,300.00	115.0%	
535 81 20 0000 - WW-Operations Coll. Benefits	9,137.48	15,146.02	12,027.90	11,000.00	11,309.92	11,000.00	12,650.00	115.0%	
535 81 47 0000 - WW-Coll Electricity	0.00	0.00	2,462.71	0.00	2,437.86	0.00	5,000.00	0.0%	
535 81 47 0001 - WW-Coll. Water	0.00	0.00	160.00	450.00	302.40	450.00	450.00	100.0%	
535 84 10 0000 - WW-Operations Plant Salary	43,811.79	82,391.34	100,568.42	100,000.00	82,529.22	100,000.00	115,000.00	115.0%	
535 84 20 0000 - WW-Operations Plant Benefits	23,104.52	42,902.70	62,497.07	62,000.00	49,597.11	62,000.00	71,300.00	115.0%	
535 84 47 0000 - WW-Electricity	0.00	0.00	17,845.63	26,000.00	13,715.47	26,000.00	26,000.00	100.0%	
535 84 47 0001 - WW-Plant Water	0.00	0.00	5,954.88	20,000.00	13,569.58	20,000.00	21,000.00	105.0%	
535 85 10 0000 - WW Sampling Salary	13,220.50	41.51	1,015.68	4,000.00	538.30	4,000.00	4,000.00	100.0%	
535 85 20 0000 - WW Sampling Benefits	7,106.13	18.80	558.85	2,500.00	265.65	2,500.00	2,500.00	100.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 16:23:30 Date: 11/01/2021  
Page: 5

### 400 Water/Sewer Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
535 85 31 0000 - WW Sampling Supplies	866.66	376.29	0.00	500.00	0.00	500.00	500.00	100.0%	
535 85 41 0000 - WW Sampling Professional Services	19,828.92	6,628.00	5,290.00	7,000.00	1,869.00	7,000.00	7,000.00	100.0%	
535 85 41 0002 - WW Industrial Pretreatment Services	0.00	4,218.50	0.00	4,000.00	0.00	4,000.00	4,000.00	100.0%	
535 85 45 0000 - WW Sampling Equipment Rental	9,048.35	0.00	424.93	0.00	166.24	0.00	0.00	0.0%	
535 90 44 0000 - Sewer Taxes	13,631.62	18,736.46	23,527.53	36,050.00	20,423.23	36,050.00	41,457.50	115.0%	
535 Sewer	635,067.97	653,331.49	666,258.22	809,100.00	450,349.69	809,100.00	911,427.50	112.6%	
591 34 70 0000 - WA-SMART Meter Lease-Principa	0.00	0.00	13,712.88	28,620.52	28,419.46	28,620.52	29,436.22	102.9%	
591 34 78 0000 - Base Res PWTF Loan Principal	23,273.39	23,273.39	23,273.39	23,273.39	23,273.40	23,273.39	23,273.39	100.0%	
592 34 80 0000 - WA-SMART Meter Lease-Interest	0.00	0.00	4,844.95	8,495.16	8,696.22	8,495.16	7,679.46	90.4%	
592 34 83 0000 - Base Reservoir PWTF Loan Interest	1,047.30	930.94	814.57	1,100.00	698.20	1,100.00	581.83	52.9%	
534 Water	24,320.69	24,204.33	42,645.79	61,489.07	61,087.28	61,489.07	60,970.90	99.2%	
591 35 72 0000 - Sewer Outfall - USDA RDA Principal	22,138.59	22,751.58	23,381.55	24,028.27	11,944.20	24,028.27	24,693.59	102.8%	
591 35 72 0001 - WWTP Design-DOE Principal	0.00	0.00	0.00	0.00	0.00	0.00	84,000.00	0.0%	
592 35 83 0000 - Sewer Outfall - USDA RDA Interest	10,531.41	9,918.42	9,288.45	8,641.73	4,390.80	8,641.73	7,976.41	92.3%	
592 35 83 0001 - WWTP Design-DOE Interest	0.00	0.00	0.00	0.00	0.00	0.00	2,250.00	0.0%	
535 Sewer	32,670.00	32,670.00	32,670.00	32,670.00	16,335.00	32,670.00	118,920.00	364.0%	
591 Debt Service	56,990.69	56,874.33	75,315.79	94,159.07	77,422.28	94,159.07	179,890.90	191.0%	
594 34 10 4006 - Water Connections - Salary	3,909.17	516.32	4,505.74	5,000.00	1,285.22	5,000.00	5,000.00	100.0%	
594 34 10 4012 - #42 Loop Rd Waterline Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 20 4006 - Water Connections - Benefits	2,243.32	977.45	2,018.08	2,500.00	580.92	2,500.00	2,500.00	100.0%	
594 34 20 4012 - #42 Loop Rd Waterline Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 31 4006 - Water Connections - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 31 4009 - Water Plant Improvements-Suppl	5,854.69	3,877.20	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 41 0400 - #46 WA System Plan - Engineer	9,218.15	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 45 0099 - Eq Rental-Water Connections	1,859.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 45 0400 - Eq Rental - Water Connections	0.00	93.00	813.80	2,000.00	417.68	2,000.00	2,000.00	100.0%	
594 34 48 0400 - Base Reservoir Improv.- Contracted Services	49,032.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 51 0000 - #46 WA System Plan - Plan Fees	2,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 34 62 4009 - Water Plant Improvements-Contracted	0.00	0.00	28,353.48	0.00	3,494.10	0.00	0.00	0.0%	
594 34 64 0000 - WA-Fixed Assets To Capitalize	25,823.02	2,062.50	571,769.68	100,000.00	80,153.49	100,000.00	202,000.00	202.0%	
594 35 41 0405 - Loop Rd. Sewer Line Extension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
534 Water	100,219.35	7,526.47	607,460.78	109,500.00	85,931.41	109,500.00	211,500.00	193.2%	
594 35 41 0400 - #38 Sewer Plan - Prof Serv	10,771.95	19,191.33	0.00	0.00	0.00	0.00	0.00	0.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 16:23:30 Date: 11/01/2021  
Page: 6

### 400 Water/Sewer Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
594 35 49 0000 - #65 Sewer Plant Upgrade-Permitting	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 64 0400 - WW-Capitalized Equipment Purchase	0.00	2,062.50	0.00	0.00	0.00	0.00	0.00	0.0%	
535 Sewer	10,921.95	21,253.83	0.00	0.00				0.0%	
594 Capital Expenditures	111,141.30	28,780.30	607,460.78	109,500.00	85,931.41	109,500.00	211,500.00	193.2%	
597 10 00 0000 - Transfer Out to 410 WW Sys. Upgrades	12,842.22	10,827.27	0.00	100,000.00	49,991.37	100,000.00	100,000.00	100.0%	
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	21,779.00	100.0%	
597 10 00 0408 - Transfer Out To 408 WW Debt Reserve	0.00	0.00	61,191.00	0.00	0.00	0.00	0.00	0.0%	
535 Sewer	12,842.22	10,827.27	82,970.00	121,779.00	71,770.37	121,779.00	121,779.00	100.0%	
597 Interfund Transfers	12,842.22	10,827.27	82,970.00	121,779.00	71,770.37	121,779.00	121,779.00	100.0%	
508 51 00 0400 - WS-Ending Cash	0.00	0.00	0.00	218,216.56	0.00	218,216.56	225,228.66	103.2%	
400 Water/Sewer	0.00	0.00	0.00	218,216.56		218,216.56	225,228.66	103.2%	
508 51 01 0400 - WS-Water Reserve	0.00	0.00	0.00	314,762.95	0.00	314,762.95	299,075.46	95.0%	
401 Water	0.00	0.00	0.00	314,762.95		314,762.95	299,075.46	95.0%	
508 10 00 0403 - WS-Sewer Outfall Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 02 0400 - WS-WW Reserve	0.00	0.00	0.00	360,302.27	0.00	360,302.27	368,900.47	102.4%	
402 Sewer	0.00	0.00	0.00	360,302.27		360,302.27	368,900.47	102.4%	
999 Ending Balance	0.00	0.00	0.00	893,281.78	0.00	893,281.78	893,204.59	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>1,273,871.63</b>	<b>1,183,670.21</b>	<b>1,953,134.29</b>	<b>2,549,079.85</b>	<b>1,088,253.31</b>	<b>2,549,079.85</b>	<b>2,913,877.49</b>	<b>114.3%</b>	
FUND GAIN/LOSS:	337,162.53	677,699.54	887,573.85	0.00	1,743,032.10	0.00	0.00		

## 5 YEAR BUDGET COMPARISON

### 406 Wastewater Short Lived Asset Res

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 31 00 0406 - WWSLAR Beginning Cash	0.00	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	100.0%	
308 Beginning Balances	0.00	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	100.0%	
397 10 00 0406 - WWSLA-Transfers In	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	100.0%	
397 Interfund Transfers	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	100.0%	
<b>TOTAL REVENUES:</b>	0.00	0.00	21,779.00	43,558.00	43,558.00	43,558.00	43,558.00	100.0%	
508 31 00 0406 - WWSLAR-Ending Cash	0.00	0.00	0.00	43,558.00	0.00	43,558.00	43,558.00	100.0%	
999 Ending Balance	0.00	0.00	0.00	43,558.00	0.00	43,558.00	43,558.00	100.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	43,558.00	0.00	43,558.00	43,558.00	100.0%	
<b>FUND GAIN/LOSS:</b>	0.00	0.00	21,779.00	0.00	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

408 Wastewater Debt Reserve Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	61,191.00	100.0%	
308 Beginning Balances	0.00	0.00	0.00	61,191.00	61,191.00	61,191.00	61,191.00	100.0%	
397 10 00 0408 - WW Debt Res-Transfers In	0.00	0.00	61,191.00	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	61,191.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	0.00	0.00	61,191.00	61,191.00	61,191.00	61,191.00	61,191.00	100.0%	
508 31 00 0408 - WW Debt Reserve-Ending Balance	0.00	0.00	0.00	61,191.00	0.00	61,191.00	61,191.00	100.0%	
999 Ending Balance	0.00	0.00	0.00	61,191.00	0.00	61,191.00	61,191.00	100.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	0.00	61,191.00	0.00	61,191.00	61,191.00	100.0%	
<b>FUND GAIN/LOSS:</b>	0.00	0.00	61,191.00	0.00	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

### 410 Wastewater System Upgrades

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0410 - WW Sys Upgrades Beg Cash & Invest.	0.00	-93,407.14	0.00	0.00	0.00	0.00	0.00	0.0%	
308 91 00 0410 - WW Sys Upgrades Beg Cash & Invest.	0.00	0.00	-119,857.70	-57,601.53	-57,601.53	-57,601.53	0.00	0.0%	
<b>308 Beginning Balances</b>	<b>0.00</b>	<b>-93,407.14</b>	<b>-119,857.70</b>	<b>-57,601.53</b>	<b>-57,601.53</b>	<b>-57,601.53</b>	<b>0.00</b>	<b>0.0%</b>	
331 11 00 0000 - EDA Grant-WW Coll. Sys. Upgrades	0.00	0.00	0.00	1,733,656.00	0.00	1,733,656.00	1,733,656.00	100.0%	
333 04 20 0410 - CERB Feasibility Study-Alt. Analysis	0.00	44,600.00	0.00	0.00	5,400.00	0.00	0.00	0.0%	
<b>330 Intergovernmental Revenues</b>	<b>0.00</b>	<b>44,600.00</b>	<b>0.00</b>	<b>1,733,656.00</b>	<b>5,400.00</b>	<b>1,733,656.00</b>	<b>1,733,656.00</b>	<b>100.0%</b>	
391 20 00 0000 - USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades	0.00	0.00	0.00	333,414.00	0.00	333,414.00	333,414.00	100.0%	
391 90 00 0410 - DOE Construction Loan	0.00	297,420.04	826,590.49	500,000.00	228,427.10	500,000.00	8,500,000.00	1700.0%	
<b>390 Other Financing Sources</b>	<b>0.00</b>	<b>297,420.04</b>	<b>826,590.49</b>	<b>833,414.00</b>	<b>228,427.10</b>	<b>833,414.00</b>	<b>8,833,414.00</b>	<b>1059.9%</b>	
397 05 00 0410 - Transfer In from Water/Sewer Fund	12,842.22	10,827.27	0.00	100,000.00	49,991.37	100,000.00	100,000.00	100.0%	
<b>397 Interfund Transfers</b>	<b>12,842.22</b>	<b>10,827.27</b>	<b>0.00</b>	<b>100,000.00</b>	<b>49,991.37</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100.0%</b>	
<b>TOTAL REVENUES:</b>	<b>12,842.22</b>	<b>259,440.17</b>	<b>706,732.79</b>	<b>2,609,468.47</b>	<b>226,216.94</b>	<b>2,609,468.47</b>	<b>10,667,070.00</b>	<b>408.8%</b>	
594 35 31 0010 - DOE-Imm. Improv. Supplies	0.00	25,371.37	1,184.15	0.00	0.00	0.00	0.00	0.0%	
594 35 41 0010 - DOE-Imm. Imprpv. Svcs	0.00	0.00	25,848.00	0.00	0.00	0.00	0.00	0.0%	
594 35 41 0410 - Value Planning Consulting Services	57,460.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 41 4102 - Feasibility Study-Consultant Svcs	47,929.52	19,047.48	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 41 4103 - DOE Design-Consultant Svcs	0.00	329,046.37	737,002.17	442,398.47	176,225.57	442,398.47	0.00	0.0%	
594 35 41 4104 - Coll. Sys. Upgrades Consultant Svcs	0.00	5,832.65	0.00	455,070.00	98,890.16	455,070.00	455,070.00	100.0%	
594 35 41 4105 - Coll. Sys. Upgrades Construction Svcs	0.00	0.00	0.00	1,712,000.00	0.00	1,712,000.00	1,712,000.00	100.0%	
594 35 41 4106 - Collection Sys. Upgrades-PUD	0.00	0.00	0.00	0.00	8,903.67	0.00	0.00	0.0%	
594 35 41 4110 - WWTP-Consultant Services	0.00	0.00	0.00	0.00	13,423.64	0.00	0.00	0.0%	
594 35 41 4111 - WWTP-Construction Services	0.00	0.00	0.00	0.00	0.00	0.00	8,500,000.00	0.0%	
594 35 41 4112 - WWTP Upgrades-PUD	0.00	0.00	0.00	0.00	39,637.70	0.00	0.00	0.0%	
594 35 49 0000 - WW Upgrades-Permitting	0.00	0.00	300.00	0.00	1,450.00	0.00	0.00	0.0%	
594 35 49 0410 - Value Planning Hosting Costs	607.48	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 49 0411 - CERB Meeting Hosting Costs	252.36	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>594 Capital Expenditures</b>	<b>106,249.36</b>	<b>379,297.87</b>	<b>764,334.32</b>	<b>2,609,468.47</b>	<b>338,530.74</b>	<b>2,609,468.47</b>	<b>10,667,070.00</b>	<b>408.8%</b>	
508 51 00 0410 - WW Cap-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 91 00 0410 - WW Cap-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>999 Ending Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	

## 5 YEAR BUDGET COMPARISON

### 410 Wastewater System Upgrades

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
<b>TOTAL EXPENDITURES:</b>	106,249.36	379,297.87	764,334.32	2,609,468.47	338,530.74	2,609,468.47	10,667,070.00	408.8%	
FUND GAIN/LOSS:	-93,407.14	-119,857.70	-57,601.53	0.00	-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.

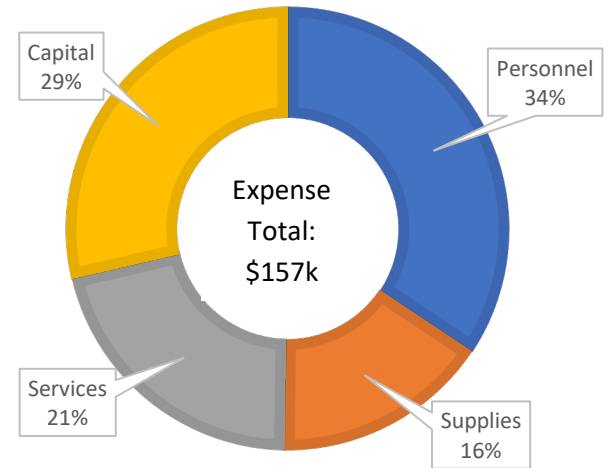
# Equipment Service Fund

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.

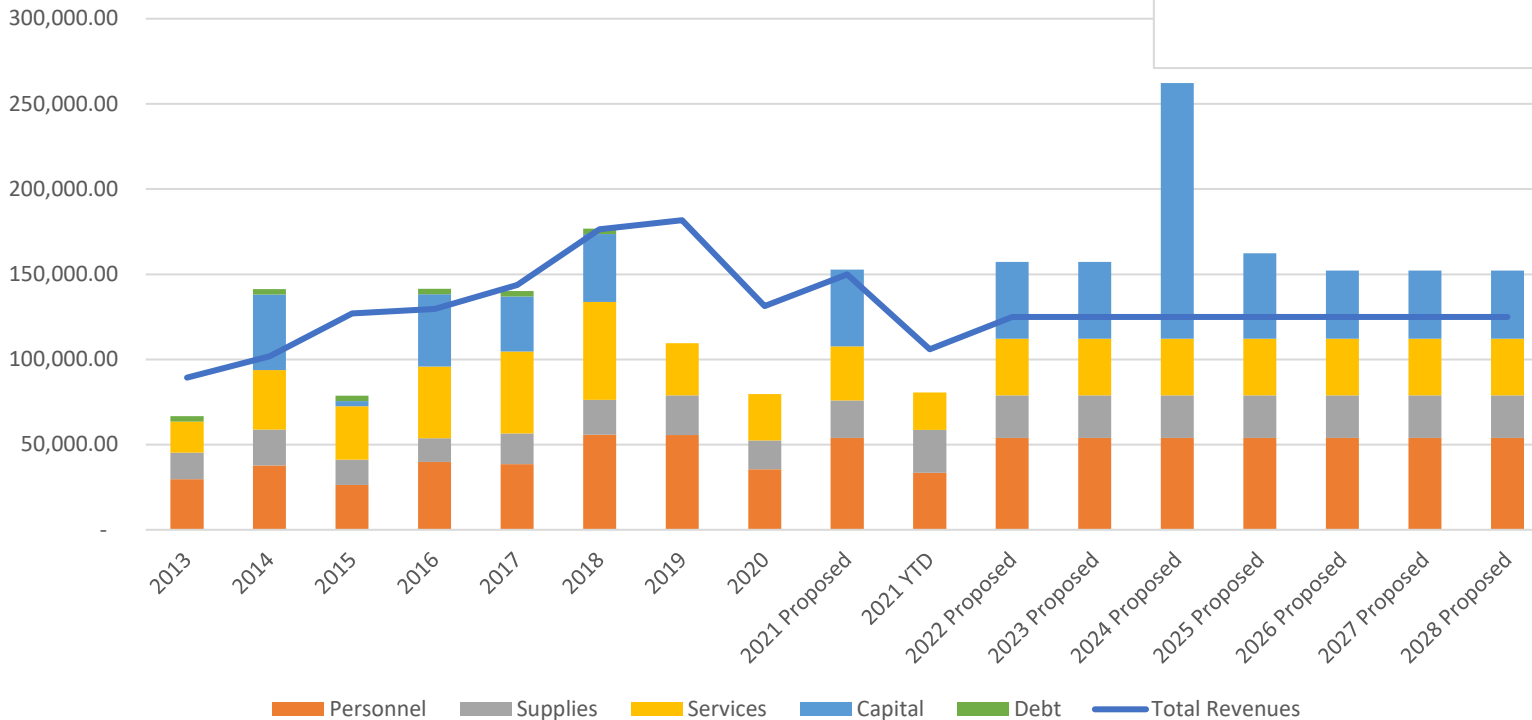
Revenues are derived from charges made against other funds for using the equipment.

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
<a href="#">S9-Case Backhoe[i]</a>	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
<a href="#">S13-1972 Austin Grader[ii]</a>	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
<b>TOTALS</b>				<b>45K</b>	<b>45K</b>	<b>150K</b>	<b>50K</b>	<b>40K</b>		<b>\$853,000</b>	

[\[i\] 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: 15:17:57 Date: 11/01/2021  
Page: 1

### 500 Equipment Service Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	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	190,947.57	188,197.57	98.6%	
308 Beginning Balances	67,484.41	67,144.73	139,248.98	190,947.57	190,947.57	190,947.57	188,197.57	98.6%	
348 00 00 0000 - Equipment Rental-Internal	162,827.57	175,377.98	130,967.02	150,000.00	106,083.15	150,000.00	125,000.00	83.3%	
340 Charges For Goods & Services	162,827.57	175,377.98	130,967.02	150,000.00	106,083.15	150,000.00	125,000.00	83.3%	
361 11 00 0500 - Interest Income/ES	457.59	647.75	435.54	0.00	-62.98	0.00	0.00	0.0%	
362 10 00 0000 - Equipment Rental - External NB	1,008.00	266.00	14.00	0.00	0.00	0.00	0.00	0.0%	
362 10 02 0000 - Equipment Rental - External Ska Co	127.80	37.12	0.00	0.00	0.00	0.00	0.00	0.0%	
369 10 00 0500 - Sale of Scrap Equip Service	795.10	5,398.38	0.00	0.00	0.00	0.00	0.00	0.0%	
360 Interest & Other Earnings	2,388.49	6,349.25	449.54	0.00	-62.98	0.00	0.00	0.0%	
395 10 00 0500 - Sale of Fixed Assets	11,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
395 11 00 0000 - Costs to Dispose of Cap Assets	-48.50	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
390 Other Financing Sources	11,281.50	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>243,981.97</b>	<b>248,871.96</b>	<b>270,665.54</b>	<b>340,947.57</b>	<b>296,967.74</b>	<b>340,947.57</b>	<b>313,197.57</b>	<b>91.9%</b>	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 15:17:57 Date: 11/01/2021  
Page: 2

500 Equipment Service Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
548 65 10 0000 - Maintenance Salary	33,830.82	32,695.70	21,993.87	35,000.00	21,613.34	35,000.00	35,000.00	100.0%	
548 65 20 0000 - Maintenance Benefits	20,851.79	19,830.92	11,823.34	17,000.00	10,633.59	17,000.00	17,000.00	100.0%	
548 65 25 0000 - Medical Physicals-Required	1,199.55	3,041.96	1,628.26	2,000.00	1,214.00	2,000.00	2,000.00	100.0%	
548 65 31 0000 - Tires	2,536.87	972.53	1,358.64	2,000.00	5,918.43	2,000.00	2,000.00	100.0%	
548 65 32 0000 - Gas and Oil	19,286.16	20,383.05	13,470.43	20,000.00	15,781.77	20,000.00	20,000.00	100.0%	
548 65 33 0000 - Supplies	0.00	1,936.25	2,104.67	0.00	3,481.39	0.00	3,000.00	0.0%	
548 65 46 0000 - Insurance	27,870.61	846.26	8,320.38	10,000.00	10,055.12	10,000.00	10,000.00	100.0%	
548 65 47 0000 - Heat & Lights	1,534.08	2,397.27	3,312.57	1,500.00	2,540.53	1,500.00	3,000.00	200.0%	
548 65 48 0000 - Repairs/Supplies Contracted	28,292.99	27,339.04	15,455.81	20,000.00	9,333.81	20,000.00	20,000.00	100.0%	
548 65 49 0000 - Training	45.00	180.00	250.00	250.00	0.00	250.00	250.00	100.0%	
<b>548 Public Works - Centralized Services</b>	<b>135,447.87</b>	<b>109,622.98</b>	<b>79,717.97</b>	<b>107,750.00</b>	<b>80,571.98</b>	<b>107,750.00</b>	<b>112,250.00</b>	<b>104.2%</b>	
591 48 78 0000 - RDA Facilities (Sweeper) Principal	3,041.13	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
592 48 83 0000 - RDA Facilities (Sweeper) Int	133.05	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>591 Debt Service</b>	<b>3,174.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
594 48 64 0000 - Equipment Purchase	39,878.17	0.00	0.00	45,000.00	0.00	45,000.00	45,000.00	100.0%	
<b>594 Capital Expenditures</b>	<b>39,878.17</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>100.0%</b>	
508 51 00 0500 - ES-Ending Cash	0.00	0.00	0.00	188,197.57	0.00	188,197.57	155,947.57	82.9%	
<b>999 Ending Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>188,197.57</b>	<b>0.00</b>	<b>188,197.57</b>	<b>155,947.57</b>	<b>82.9%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>178,500.22</b>	<b>109,622.98</b>	<b>79,717.97</b>	<b>340,947.57</b>	<b>80,571.98</b>	<b>340,947.57</b>	<b>313,197.57</b>	<b>91.9%</b>	
<b>FUND GAIN/LOSS:</b>	<b>65,481.75</b>	<b>139,248.98</b>	<b>190,947.57</b>	<b>0.00</b>	<b>216,395.76</b>	<b>0.00</b>	<b>0.00</b>		

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

Time: 16:27:52 Date: 11/01/2021  
Page: 1

### 630 Stevenson Municipal Court

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 31 00 0630 - Stevenson Municipal Court-Beg Balance	0.00	0.00	9,738.88	0.00	0.00	0.00	0.00	0.0%	
308 Beginning Balances	0.00	0.00	9,738.88	0.00	0.00	0.00	0.00	0.0%	
386 90 00 0000 - Agency Deposit - Court Remittances	0.00	0.00	8,698.27	0.00	7,745.21	0.00	0.00	0.0%	
386 90 00 0001 - Agency Deposit - CVC	0.00	0.00	181.79	0.00	157.84	0.00	0.00	0.0%	
389 40 00 0000 - SMC-Agency Deposits	0.00	41,122.75	0.00	0.00	0.00	0.00	0.00	0.0%	
380 Non Revenues	0.00	41,122.75	8,880.06	0.00	7,903.05	0.00	0.00	0.0%	
397 01 00 0630 - Transfer In From CE	0.00	5,443.28	0.00	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	5,443.28	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>46,566.03</b>	<b>18,618.94</b>	<b>0.00</b>	<b>7,903.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
586 90 00 0000 - Agency Disbursement - Court Remit	0.00	0.00	8,698.27	0.00	7,745.21	0.00	0.00	0.0%	
586 90 00 0001 - Agency Disbursement - CVC	0.00	0.00	181.79	0.00	157.84	0.00	0.00	0.0%	
588 10 00 0630 - SMC-Prior Period Adjustments	0.00	0.00	9,738.88	0.00	0.00	0.00	0.00	0.0%	
589 40 00 0000 - SMC-Agency Disbursements	0.00	36,827.15	0.00	0.00	0.00	0.00	0.00	0.0%	
580 Non Expenditures	0.00	36,827.15	18,618.94	0.00	7,903.05	0.00	0.00	0.0%	
508 31 00 0630 - Stevenson Municipal Court-Ending Bal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 00 0630 - Stevenson Municipal Court-Ending Bal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>36,827.15</b>	<b>18,618.94</b>	<b>0.00</b>	<b>7,903.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
FUND GAIN/LOSS:	0.00	9,738.88	0.00	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.