



City of Stevenson Preliminary 2024 Budget Book



Preliminary Version - 10/13/2023

Last updated 10/13/23





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INTRODUCTION



Transmittal Letter

Leana Kinley, City Administrator

Stevenson City Council and Residents,

I am pleased to submit the City of Stevenson's 2024 proposed budget for your review and consideration. The total expenditure budget of \$15.6M (\$14.6M excluding transfers) includes \$6.1M for operations and \$9.5M for capital projects. The total citywide revenue budget is \$15.3M (\$14.2M excluding transfers). The difference between revenues and expenditures is the spending of reserves to complete capital projects.

Wastewater Capital Projects

The construction continues on the wastewater upgrades, as required in the 2017 Administrative Order. To date, the total project costs are \$20M, which includes \$14.8M for the wastewater treatment plant and \$5.2 for the collection system. Staff worked hard for the city to receive over \$8M, or 42%, in grants and forgivable principal for the project. Even with the grants, the debt incurred for the project and the increased operational cost of a larger plant continue to drive increases to the utility rates. Staff is working diligently to ensure the long-term viability of the wastewater system and equitably distribute the financial burden this issue has caused.

Other projects in the budget are in line with the priorities established in the [Strategic Plan](#) and confirmed at the [April 27, 2023](#) special council workshop.

Transparency

In commitment to continued transparency and financial stability, the City holds open public workshops, provides multiple official public hearings on the budget and posts the budget on its website in compliance with state law and best practices. The City is also leveraging ClearGOv, an online, digital tool for the public to easily navigate the budget and examine their tax dollars at work. There is also a transparency website <https://stevenson-wa.cleargov.com/> where more information on the city's finances can be found.

The 2024 Budget is hereby submitted as a fiscally responsible plan and foundational basis for the City's annual operations. I would like to thank the Mayor and City Council for their guidance and support throughout the development of this proposed budget. In addition, I would like to thank City Staff for their hard work spent preparing this budget for Council's consideration.

Respectfully submitted to the Mayor and Council of the City of Stevenson by:
Leana Kinley



Overall Revenue Summary

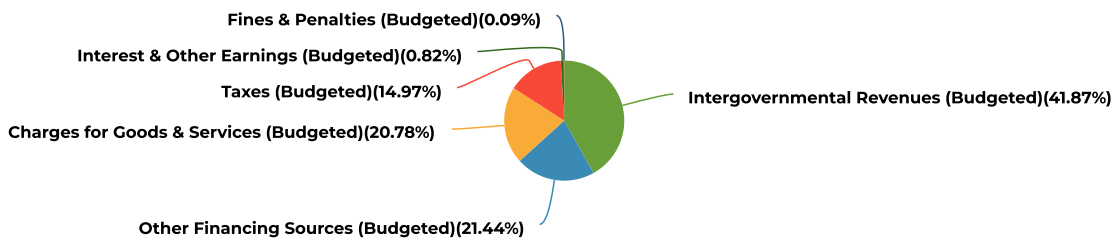
The 2024 proposed budget continues all existing programs and staff. Revenue projections have been conservative with the following assumptions:

- 1% increase in the property tax levy, plus new construction.
- A conservative sales tax estimate based on historical receipts.
- Increase in water utility base rate of 15% for 2024. A more precise estimate will be provided when the rate restructuring is complete.
- Increase in wastewater utility rates of 15% for 2024. A more precise estimate will be provided when the rate restructuring is complete.
- Estimated amount of secured grants, loans and other revenue sources to fund capital improvement projects.

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 and **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
- **Other Financing Sources** – loan proceeds for capital projects

2024 Proposed Revenue



Overall Expenditure Summary

Overall

- Cost of Living Adjustment (COLA) of 5% for all employees as adopted by Resolution 2022-404
- Projects and priorities funded as directed in the Strategic Plan adopted in 2022 and reaffirmed in 2023

General Fund

- Increase of Police Contract by \$50,000
- Increase Fire Chief pay to \$1,000 per month (from \$100), cost share to be discussed with Skamania County Fire District 2
- Maintains \$60k each for Fire Department and Fire District 2 for Fire Hall Repair
- Overall expenses exceed revenues by about \$34k, which can be absorbed in 2024.

Street Fund

- Westside Chipseal project to be performed by Skamania County Public Works-pending receipt of TIB grant
- Lakeview Road Paving (\$145k) rolled over from 2023

First Street Fund

- Secured and anticipated grant costs included in budget

Park Plaza

- Estimated costs for design funded by grants and tourism funds included.

Tourism Fund

- Recommended projects and amounts by the Tourism Advisory Committee will be included in budget in November.

Water/Sewer Fund

- Water Treatment Plant (painting and graveling yard), Water Intake Road, and Rock Creek Intake Stairwell improvements (\$160k est)
- Sewerline Extension-Contracted/Developer Led (\$150k)
- Transfer out to cover existing funding deficit for wastewater upgrades (\$1M)

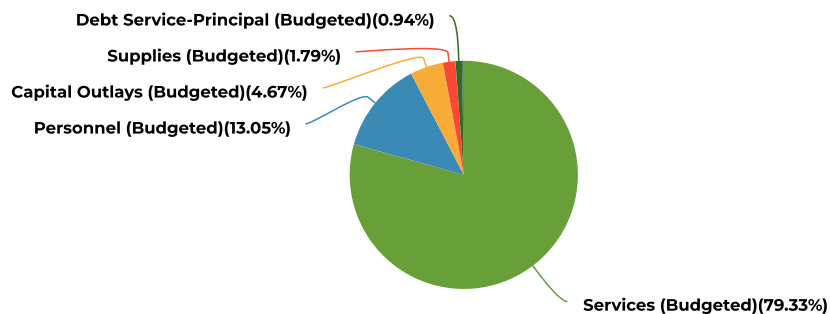
Wastewater Upgrades (Majority of Services expenses below)

- Wastewater Treatment Plant Upgrades Construction (\$4.6M remaining)
- Fairgrounds, Kanaka Creek and Cascade Lift Stations Construction (\$3.1M)

Equipment Services

- Shovel-ready designs for a new Public Works shop (\$80k)
- Financing purchase of one new truck (\$100k), one Wheel Loader/Grader (used)(\$100k), one Sweeper (used) (\$250k)

2024 Proposed Expenses



Reader's Guide to the Budget

The City of Stevenson must adopt a balanced budget each year. To be prudent, policies have been put into place that direct the City to place some of its resources into reserves to cover future emergencies, capital repair and replacement, debt service, or downturns in the economy. The City also sets policies that the use of one-time revenues may only be used for one-time expenses. Beyond these basic guidelines, budgets for cities are quite complex. Much of this complexity is created to allow for proper accounting and tracking techniques as required by state law and governmental accounting practices. Cities draw their revenues from a wide variety of sources, divide their expenditures into separate funds and allocate their program expenditures in ways that serve the special needs of municipal services. This reader's guide is being provided to make the City's budget more understandable and usable 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 seven sections to facilitate the reader's understanding of the City's budget and to help the reader to find information regarding the city and its budget. Those seven sections are: Introduction, Budget Overview, Fund Summaries, Funding Sources, Departments, Capital Improvements and Debt.

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

- City Administrator Transmittal Letter
- Reader's Guide to the Budget
- Stevenson's History of the City
- Demographics
- City Organization Chart
- Fund Structure
- Basis of Budgeting
- Budget Process
- Financial Policies
- Glossary of Terms

Budget Overview: This section provides a general overview of the budget. It includes the following:

- Executive Overview from Mayor Scott Anderson
- Strategic Plan Summary
- Short-term Factors
- Priorities and Issues
- Personnel Changes

Fund Summaries: This section provides a detailed overview of the budget for each Fund. It includes the following:

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

Funding Sources: This section provides a detailed summary of the main revenue sources. It includes the following:

- Detailed summary of revenues by source

Department Summary: This section provides departmental summaries. It includes the following:

- Mayor and City Council
- Executive
- Administration/Human Resources
- Finance
- Public Safety
- Community Development
- Public Works

Capital Improvement Program: This section provides a detailed summary of the 2024 capital plan. It includes the following:

- One-Year Capital Plan with Summaries



- Capital Facilities Plan Summaries

Debt: This section provides a detailed summary of municipal debt. It includes the following:

- Municipal Debt
- Long-Term Debt



History of City



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

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

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

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

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

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

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

Population Overview



TOTAL POPULATION

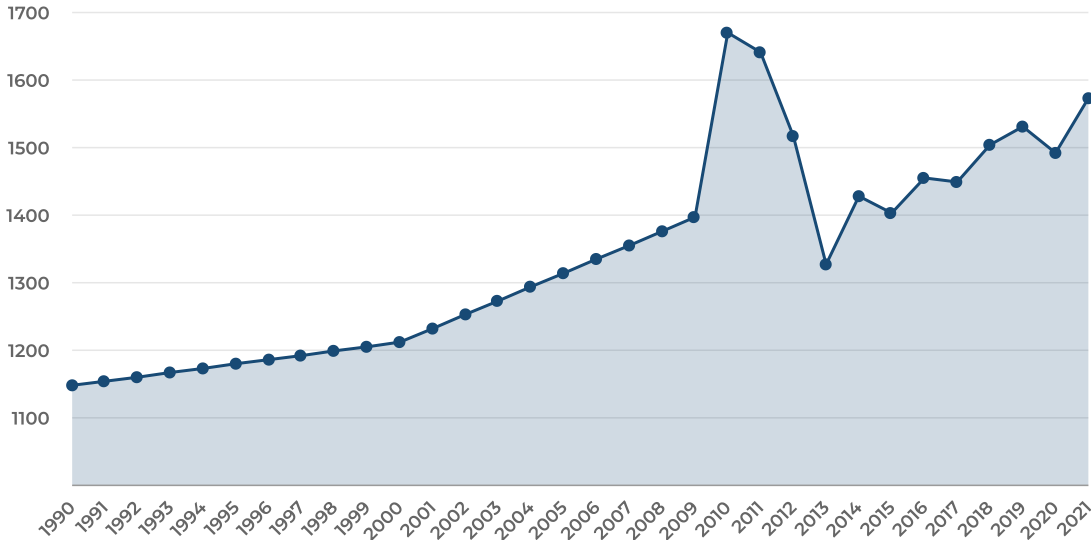
1,572

▲ **5.4%**
vs. 2020

GROWTH RANK

49 out of **286**

Municipalities in Washington



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



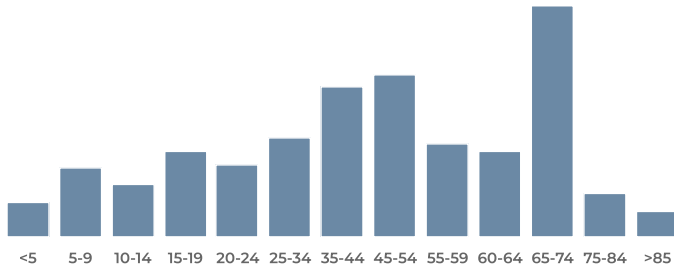
DAYTIME POPULATION

2,290

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

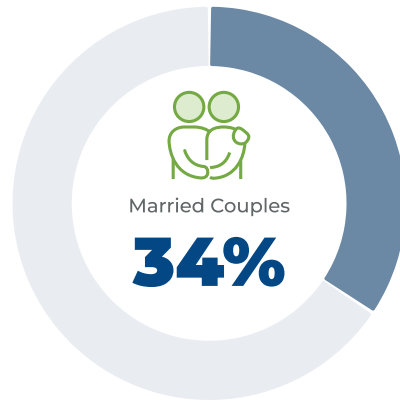
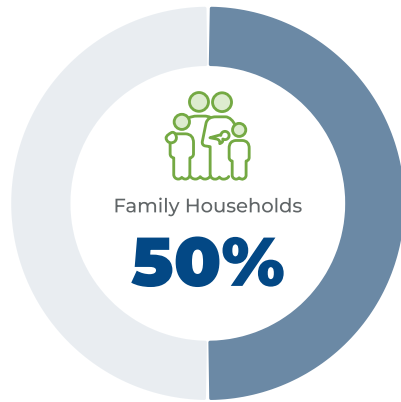
* Data Source: American Community Survey 5-year estimates

Household Analysis

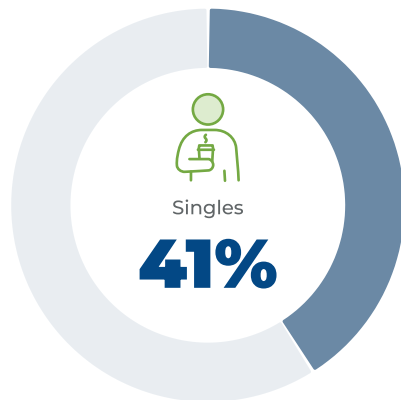
TOTAL HOUSEHOLDS

638

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



▼ **32%**
lower than state average

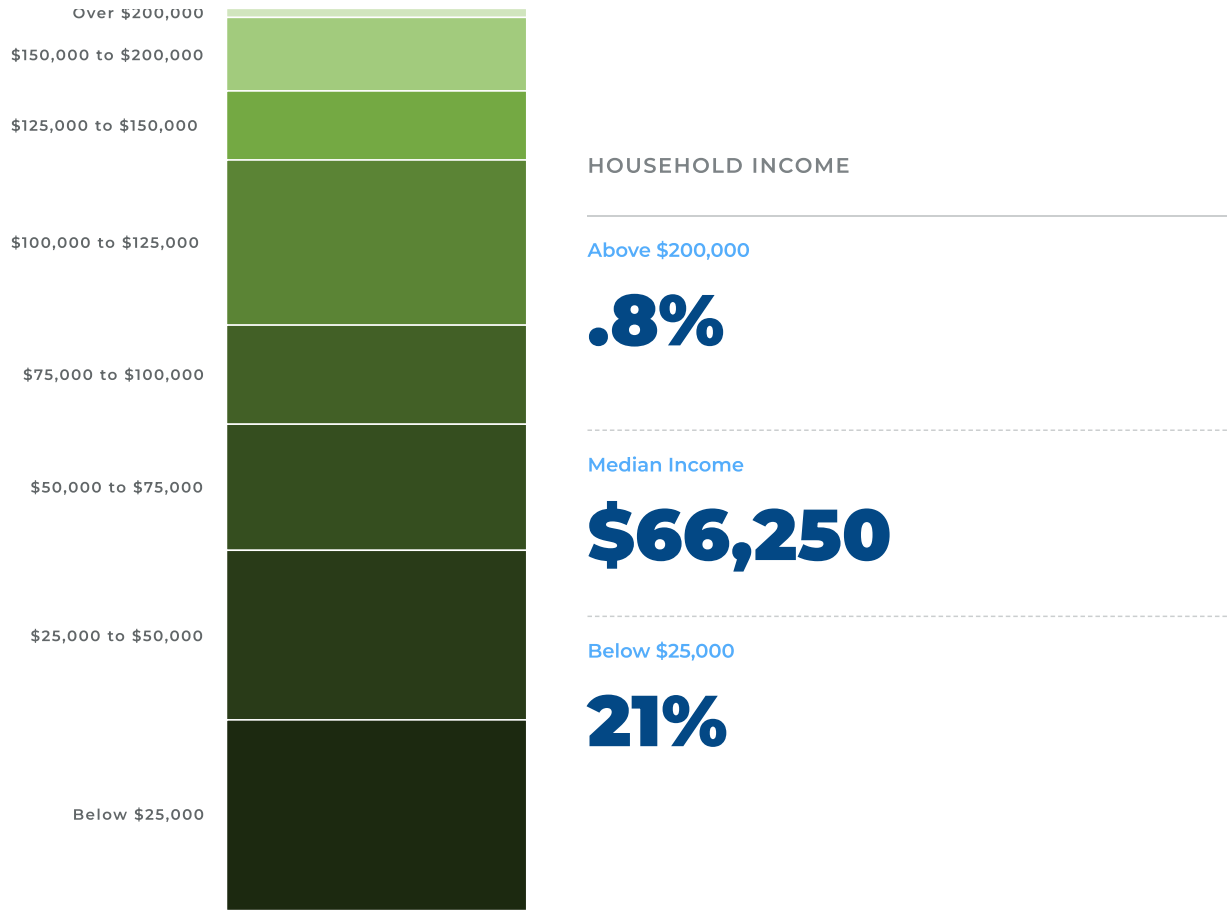


▲ **53%**
higher than state average

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

Economic Analysis

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



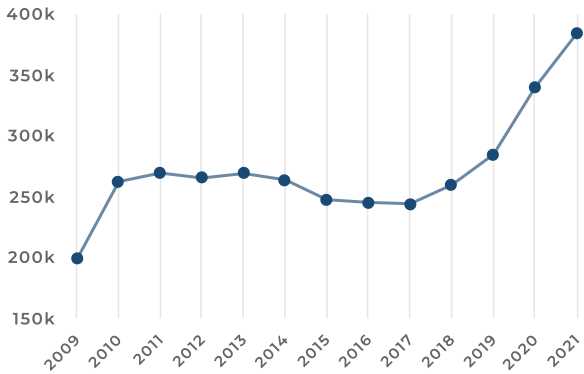
* Data Source: American Community Survey 5-year estimates



Housing Overview



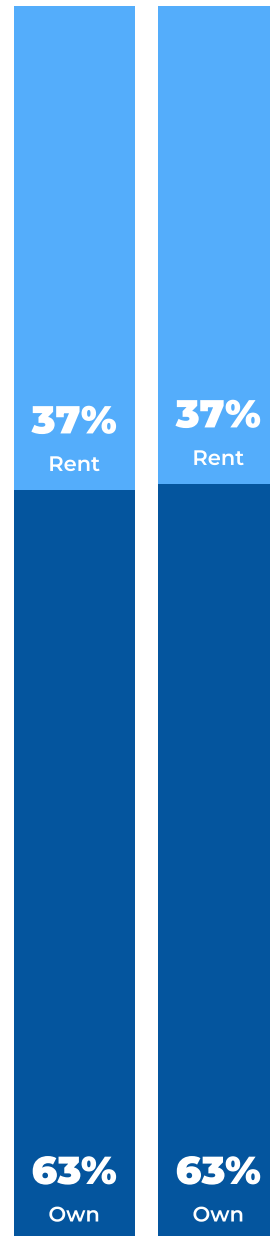
2021 MEDIAN HOME VALUE
\$383,900



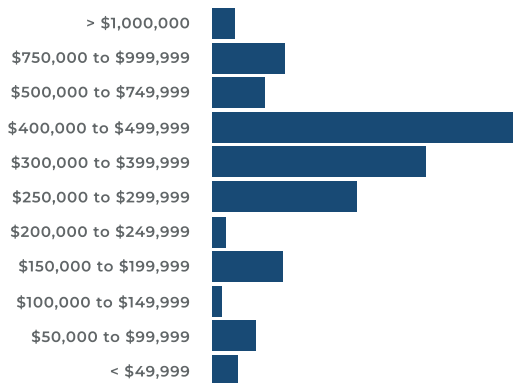
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Stevenson State Avg.



HOME VALUE DISTRIBUTION

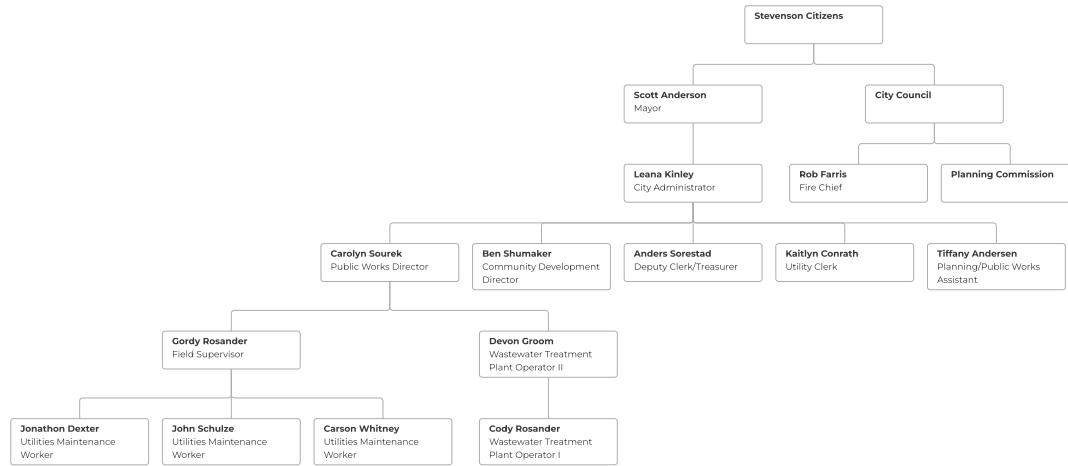


* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Organization Chart



Fund Structure

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

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

GOVERNMENTAL FUND TYPES:

General Fund

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

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

The Unemployment Reserve in the General Fund (formerly Fund 622) has a balance to cover estimated unemployment claims. The City is self-insured for unemployment.

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

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

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

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

Special Revenue Funds

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

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

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

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

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

The primary revenue source is a Lodging Tax of 4% charged on lodging within the City of Stevenson. Grants are awarded to applicants by the City Council following recommendations from the Tourism Advisory Committee (TAC) in November.



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

HEALing SCARS Fund - This fund, established in 2023, is for the septic to sewer program adopted pursuant to RCW 35.67.360. The program offers incentive to decommission existing septic systems and connect to the public sewer system.

Capital Projects Funds

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

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

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Water & Sewer Fund – The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City's water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements. An annual water rate increase of 5% beginning in 2020 was adopted by the council to ensure adequate funds for capital projects and debt repayment.

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

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

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

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

Internal Service Funds

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

Equipment Service Fund – The Equipment Service Fund is used to account for labor charges and equipment usage by other funds, and to save funds for eventual equipment replacement. Revenues are derived from charges made against other funds for using the equipment. Charges are based on the number of hours worked and miles driven by field staff in each fund and



are intended to cover operating costs, equipment maintenance, staff salaries, insurance, and replacement costs.

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

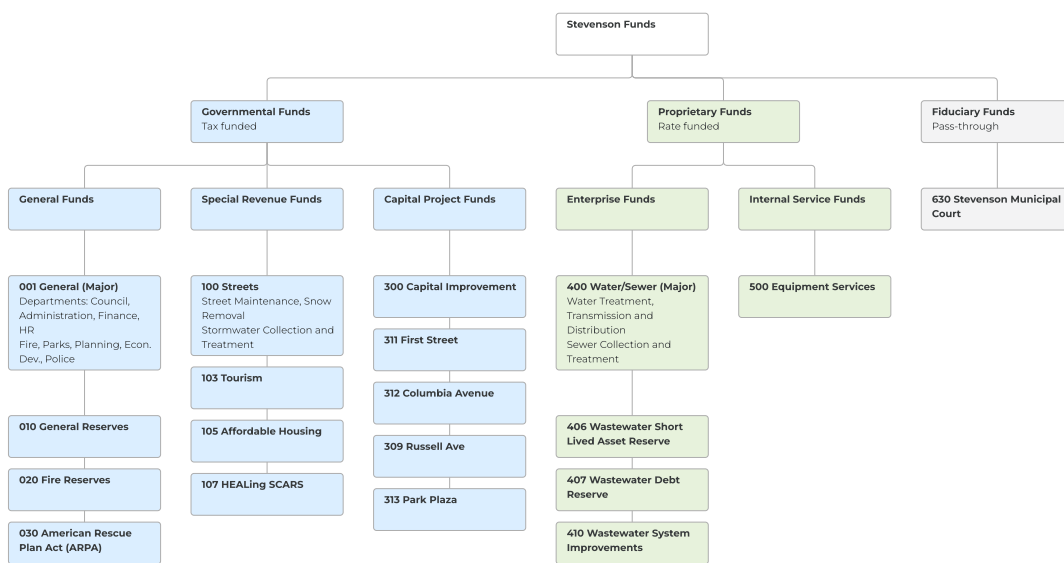
FIDUCIARY FUND TYPES:

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

Custodial Funds

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

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



Governmental Cash Basis of Budgeting

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



Budget Timeline

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

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



Financial Policies

Statement of Purpose

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

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

Financial Goals

The City of Stevenson's financial goals seek to:

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

Financial Policies

Stevenson's financial policies address the following major areas:

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

General Policies

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



Revenue Policies

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

General Revenues

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

Fees and Charges

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

Grants and Gifts

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



Expenditure Policies

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

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

Operating Budget Policies

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



Capital Management Policies

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

Capital Facilities Plan

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

Capital Asset Management

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



Small and Attractive Item Policies

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

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



Accounting Policies

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

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

Debt Policies

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

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



Reserve Policies

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

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

Strategic Reserve

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

General Fund

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

Unemployment Reserve

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

Enterprise Funds

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

Equipment Rental & Replacement Fund

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

Additional Reserves

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



Cost Allocation Policies

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

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

City Administrator Salary and Benefits

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

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

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

Deputy Clerk Treasurer Salary and Benefits

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

Equipment Services Fund

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

Allocated Costs

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

1. Legislative, executive, and legal costs will be distributed based on agenda items.
2. Finance and central services costs will be distributed based on number of financial transactions.
3. At year end, the budget allocation will be reconciled to actual costs and percent allocation.

Other allocated costs include:

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



BUDGET OVERVIEW



Executive Overview

Below is the summary of actual and budgeted costs from 2020 to present. The Actual costs for 2023 are through 10/13/23.

Account	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Appropriated	2024 Proposed
001 General Expense Fund	1,224,362.22	1,429,202.85	1,598,366.57	1,002,889.20	1,454,670.13	1,493,888.78
010 General Reserve Fund		5,609.00	2,944.13	7,016.89		
020 Fire Reserve Fund	81,023.20	43,148.77	42,820.69	44,969.28	128,374.16	25,000.00
030 ARPA		223,677.00	223,676.00			
100 Street Fund	331,079.34	476,528.52	589,654.02	460,372.08	996,779.50	647,644.35
103 Tourism Promo & Develop Fund	298,089.98	482,690.82	691,086.77	495,072.68	473,000.00	487,190.00
105 Affordable Housing Fund	1,215.61	5,160.55	6,058.95	2,839.69	5,000.00	5,000.00
107 HEALing SCARS Fund			10,190.57	53.19		
300 Capital Improvement Fund	47,253.93	55,120.96	58,386.21	35,192.68	20,000.00	20,000.00
309 Russell Ave	733,418.08	67,114.77	24,820.09			
311 First Street	85,361.24	75,402.24	28,951.71		25,000.00	884,186.00
312 Columbia Ave			54,382.75	125,994.35	145,617.25	
313 Park Plaza Fund					300,000.00	50,000.00
400 Water/Sewer Fund	2,163,008.60	2,260,964.09	3,119,863.58	2,061,913.63	2,191,189.13	2,501,176.59
406 Wastewater Short Lived Asset Res. Fund	21,779.00	21,779.00	21,779.00		21,779.00	21,779.00
408 Wastewater Debt Reserve Fund	61,191.00					
410 Wastewater System Upgrades	826,590.49	286,201.85	5,107,422.63	5,879,647.07	15,066,109.71	8,442,566.48
420 Cascade Avenue Mitigation Fund					19,550.00	
500 Equipment Service Fund	131,416.56	125,562.04	199,774.32	157,330.45	175,000.00	670,000.00
630 Stevenson Municipal Court	8,880.06	9,139.91	8,247.43	2,992.11		
	6,014,669.31	5,567,302.37	11,788,425.42	10,276,283.30	21,022,068.88	15,248,431.20
001 General Expense Fund	1,133,977.02	1,152,202.32	1,190,184.40	939,917.19	1,981,103.15	1,527,506.32
030 ARPA			149,040.00			
100 Street Fund	326,677.38	470,763.36	830,051.37	464,289.86	983,494.56	829,924.06
103 Tourism Promo & Develop Fund	376,784.32	316,510.51	384,260.46	190,384.92	714,628.27	432,879.30
300 Capital Improvement Fund	75,636.78	10,590.54			25,000.00	
309 Russell Ave	733,537.44	66,995.41	24,820.09			
311 First Street	126,327.81	34,435.67	28,951.71		25,000.00	884,186.00
312 Columbia Ave			117,670.23	77,095.62	82,329.77	
313 Park Plaza Fund					100,000.00	250,000.00
400 Water/Sewer Fund	1,953,134.29	1,480,099.20	2,829,339.09	1,749,951.59	3,107,622.21	3,608,143.30
410 Wastewater System Upgrades	764,334.32	423,312.47	6,091,890.19	5,886,915.27	13,886,930.00	7,361,965.95
500 Equipment Service Fund	79,717.97	112,742.72	245,974.67	222,703.14	256,544.23	735,272.10
630 Stevenson Municipal Court	18,618.94	9,139.91	8,247.43	2,992.11		
631 CATV Fund	3,098.81					
	5,591,845.08	4,076,792.11	11,900,429.64	9,534,249.70	21,162,652.19	15,629,877.03
FUNDS GAIN/LOSS:	422,824.23	1,490,510.26	-112,004.22	742,033.60	-140,583.31	-381,445.83



Strategic Plan

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

1. Organizational Health and Sustainability

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

2. Infrastructure

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

3. Intentional Development

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

Further information on the progress of the goals, and past plans, can be found on the city's website at <https://www.ci.stevenson.wa.us/citycouncil/page/council-strategic-goals>².



Short-term Factors

Inflation

Due in part to COVID-19 impacts on the works supply chain system and significant consumer demand, inflation continues to impact the economy. Rising interest rates and talks of a recession may lead to a slowing of growth.

This inflationary pressure is felt in all aspects of our lives: grocery stores, restaurants, and at the pump. As such, consumption rates and related taxes in the City may fall. Significant pressure is also being felt by the City organization, as evidenced by rapidly increasing costs in City operations (supplies and services) and capital projects.

Infrastructure Needs

The increased construction costs and supply chain issues are having a direct impact on the city's infrastructure projects. A critical part in the operation of the wastewater treatment plant has delayed the project close to an additional year and a half. The long lead time for pumps for additional collection system upgrades is delaying construction to the middle of winter, although there is currently no slip projected in the schedule. This puts added strain on staff having to manage multiple projects and the city incurs additional interest costs the longer the projects drag on.

In addition to the ongoing projects, there is a critical need to upsize a sewerline along Cascade Avenue as it's undersized for existing flows. While the road is opened up, the city will also replace aging waterlines and install additional lighting on the north side of the street. By combining these projects together, the city saves over \$500k, or 20% of the project cost. This project is estimated at \$2.2M and will be financed through a Public Works Board low-interest loan.

There are many more projects than resources and staff regularly reviews the Capital Improvement Program to prioritize needs and maximize funding opportunities.

Conclusion

Taken altogether, the budget forecast shows slight revenue growth, increased expenses, and large investments in infrastructure.

Priorities & Issues

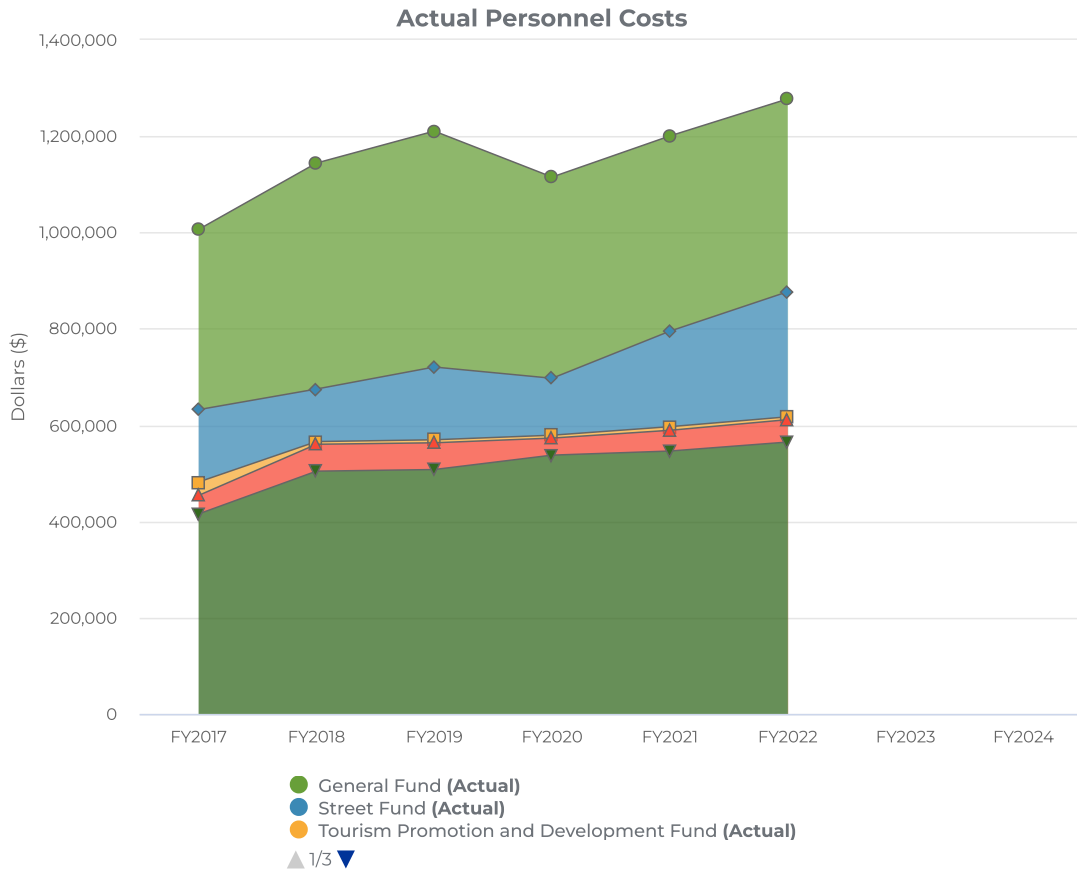
Capital Investment-



Personnel Changes

The 2024 budget maintains 2023 staffing levels. In 2023, the city created a new position of Planning and Public Works Assistant to help both departments manage permitting and other office processes. That position is split between the Community Development and Public Works Directors. After a review of 2024 budget projections, it was decided not to fill the open Facilities Maintenance Worker position. An additional Wastewater Treatment Operator was hired mid-year in 2023, in preparation for the completion of plant construction in 2024.

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



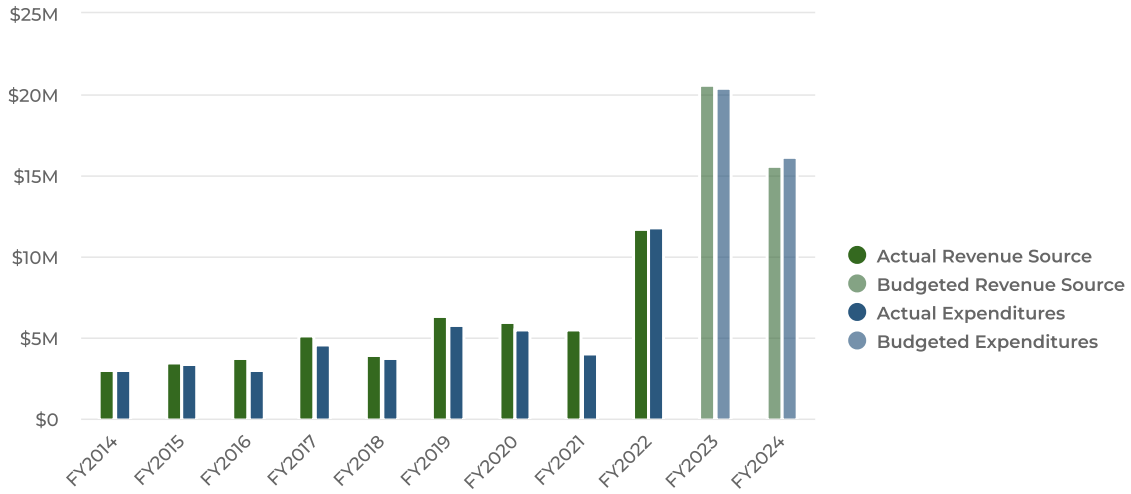
FUND SUMMARIES





Summary

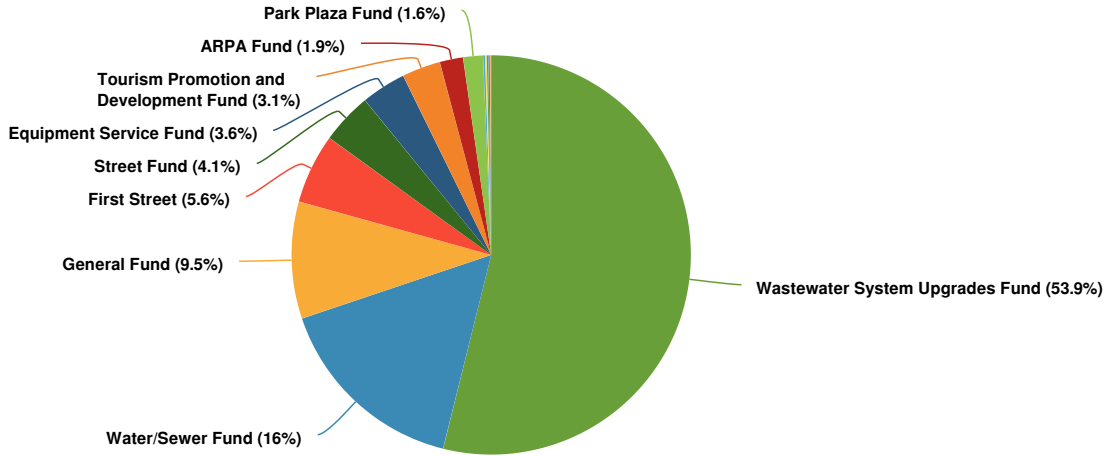
The City of Stevenson is projecting \$15.67M of revenue in FY2024, which represents a 24.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 20.7% or \$4.25M to \$16.24M in FY2024.



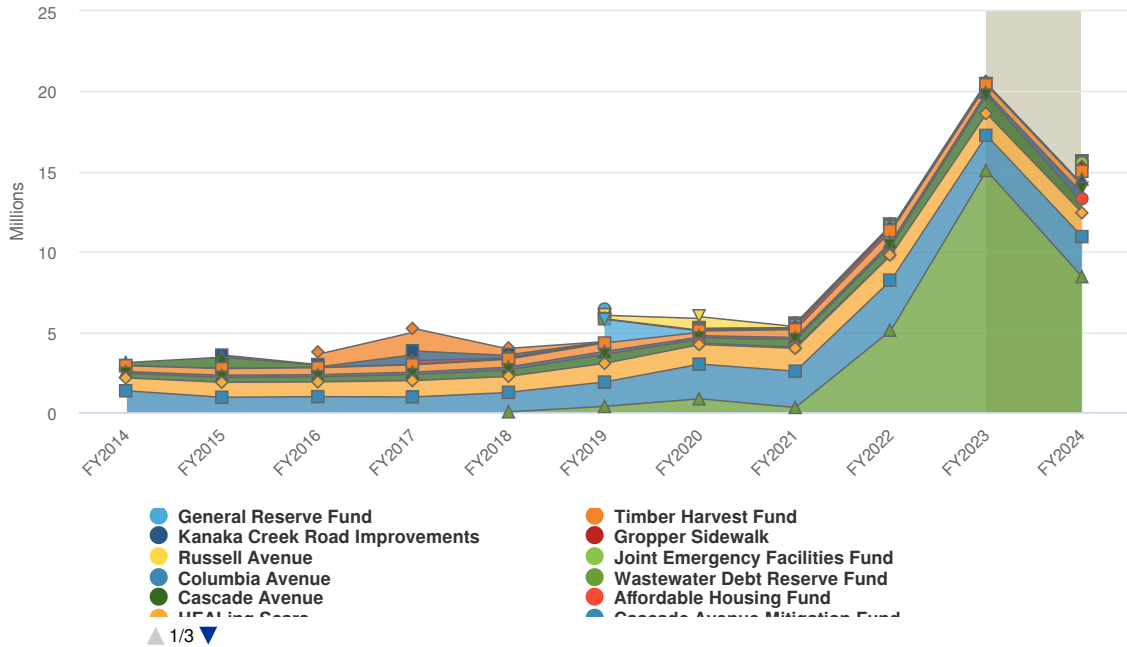
Revenue by Fund

The city's largest revenue-generating fund is the Wastewater Upgrades Fund, comprising almost 55% of the City's revenue for FY 2024. The revenues for this fund are loans, grants, and internal transfers used to pay for the wastewater capital improvements, expected to be completed by the end of 2024.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.



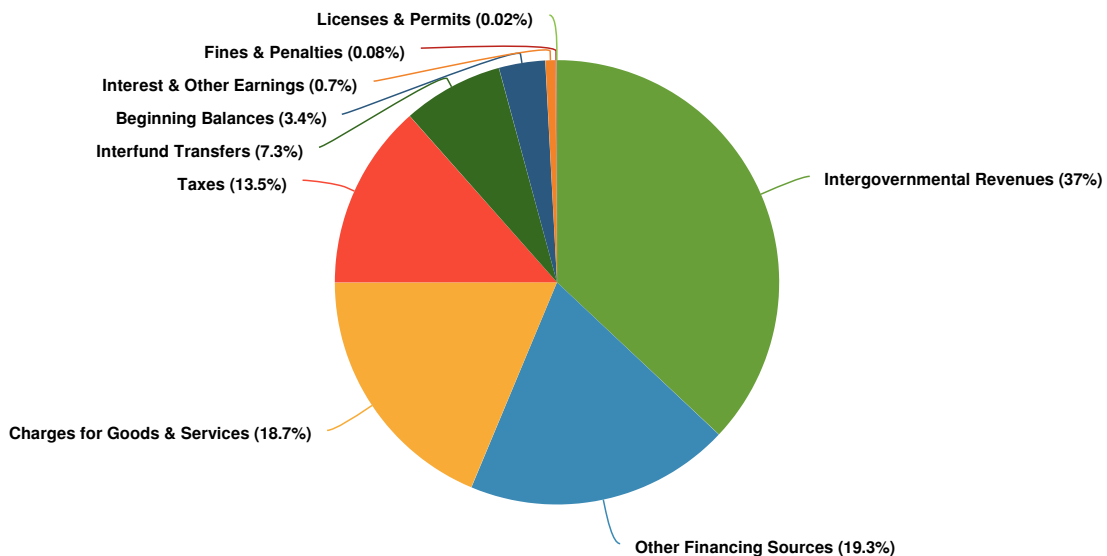
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$1,364,670.13	\$1,483,888.78	8.7%
Fire Reserve Fund	\$25,000.00	\$25,000.00	0%
ARPA Fund	\$0.00	\$298,313.00	N/A
Street Fund	\$1,147,017.50	\$648,458.50	-43.5%
Tourism Promotion and Development Fund	\$473,000.00	\$487,190.00	3%
Affordable Housing Fund	\$5,000.00	\$5,000.00	0%
HEALing Scars	\$0.00	\$10,190.57	N/A
Capital Improvement Fund	\$20,000.00	\$20,000.00	0%
First Street	\$0.00	\$884,186.00	N/A
Columbia Avenue	\$145,617.25	\$0.00	-100%
Park Plaza Fund	\$0.00	\$250,000.00	N/A
Water/Sewer Fund	\$2,191,189.13	\$2,501,176.59	14.1%
Wastewater Short Lived Asset Fund	\$21,779.00	\$21,779.00	0%
Wastewater System Upgrades Fund	\$15,066,109.71	\$8,442,566.48	-44%
Cascade Avenue Mitigation Fund	\$0.00	\$19,550.00	N/A
Equipment Service Fund	\$175,000.00	\$570,000.00	225.7%
Total:	\$20,634,382.72	\$15,667,298.92	-24.1%

Revenues by Source

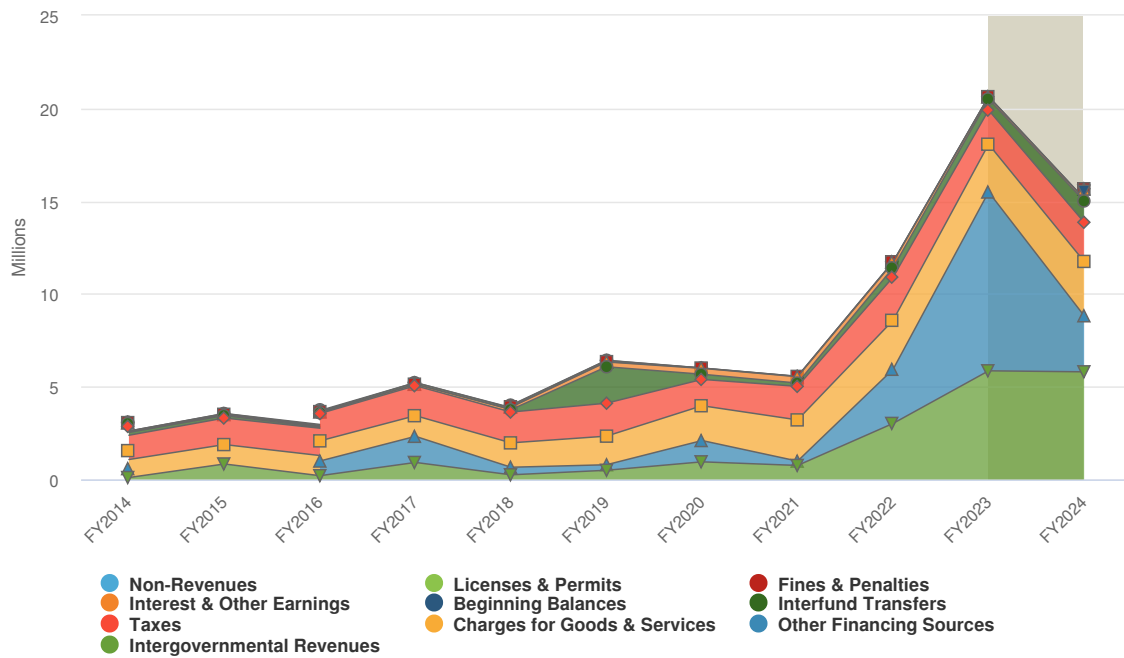
In 2024, the City received the largest share of its revenue from Intergovernmental Revenues consisting of federal and state grants, fuel taxes, liquor revenues and criminal justice funds. Other Financing Sources are funds from the Department of Ecology loan to pay for the wastewater upgrades.

The largest ongoing share of revenue are payments for the services it provides: water services, sewer services, and planning and permitting fees.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



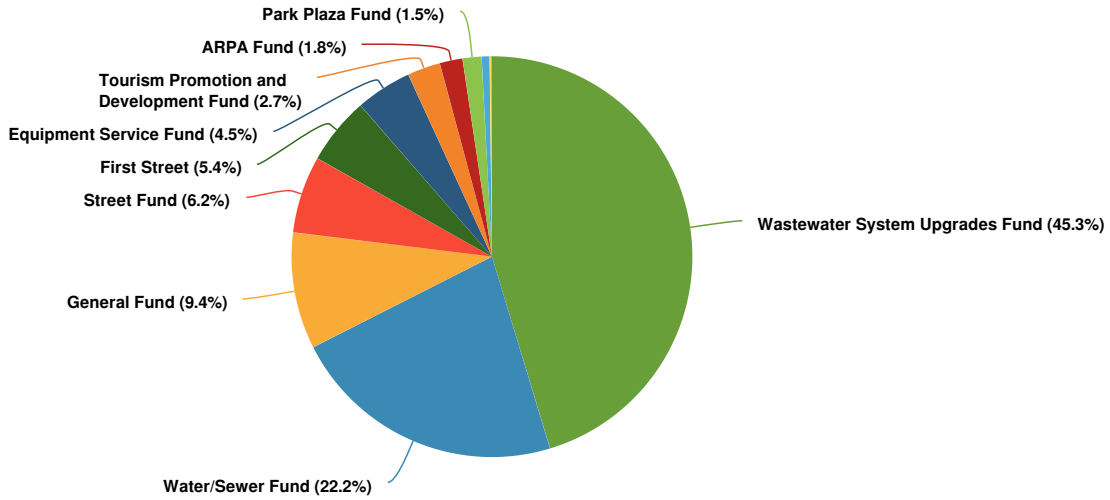
Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Beginning Balances		\$528,053.57	N/A
Taxes	\$1,838,401.90	\$2,110,055.92	14.8%
Licenses & Permits	\$3,500.00	\$3,500.00	0%
Intergovernmental Revenues	\$5,854,228.24	\$5,799,454.18	-0.9%
Charges for Goods & Services	\$2,576,197.94	\$2,928,536.30	13.7%
Fines & Penalties	\$12,700.00	\$12,700.00	0%
Interest & Other Earnings	\$115,206.00	\$115,206.00	0%
Other Financing Sources	\$9,637,369.64	\$3,022,048.05	-68.6%
Interfund Transfers	\$596,779.00	\$1,147,744.90	92.3%
Total Revenue Source:	\$20,634,382.72	\$15,667,298.92	-24.1%

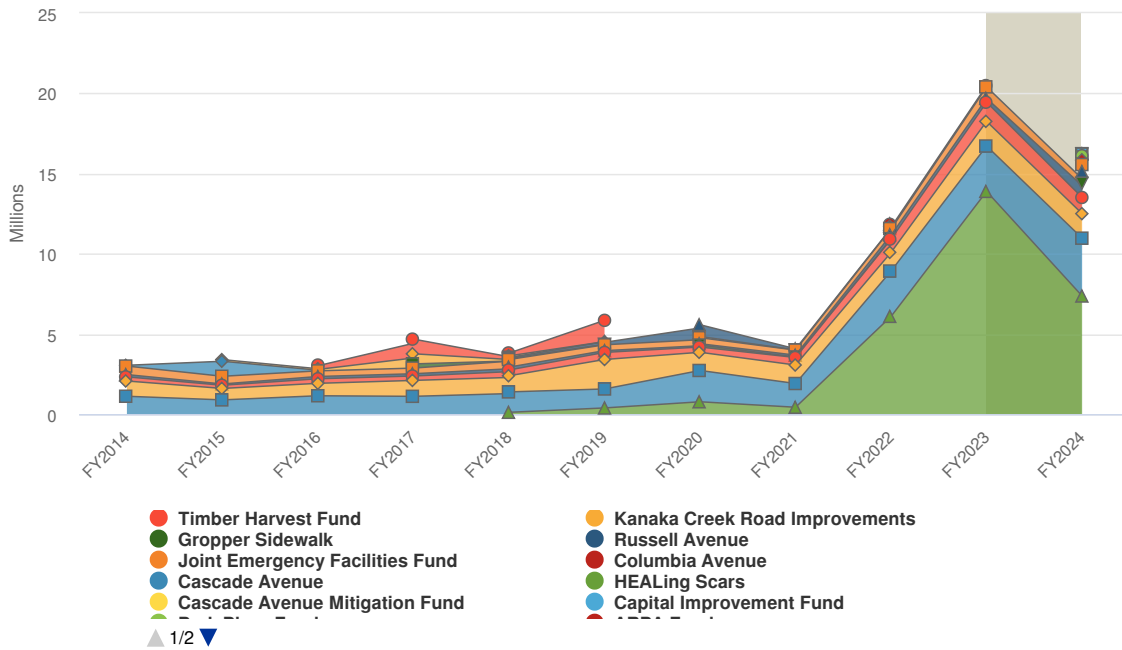
Expenditures by Fund

Similar to the revenues, the largest expenses in 2024 are for the Wastewater System Upgrades Fund, which are expected to be complete in 2024. After that is the Water/Sewer Fund.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

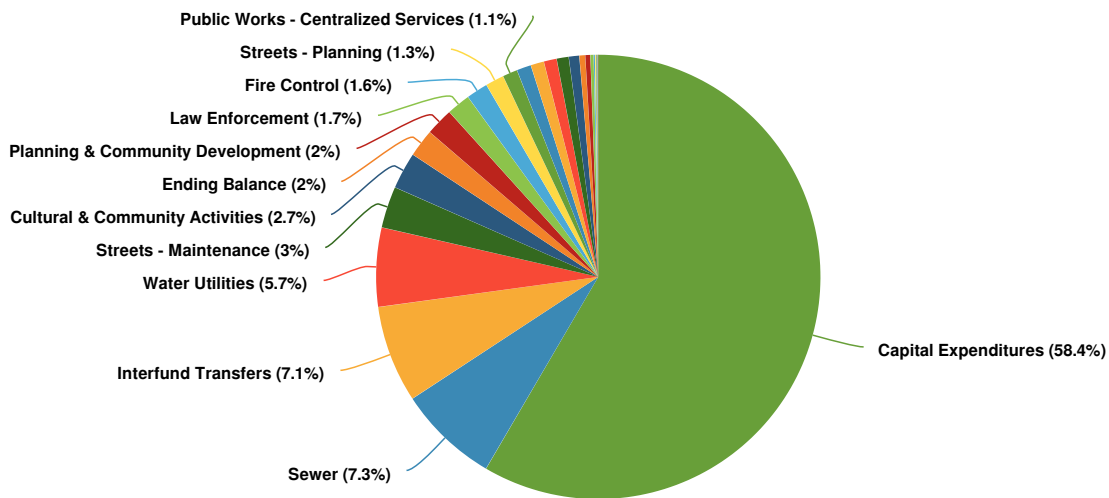


Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	\$1,537,728.99	\$1,527,506.32	-0.7%
ARPA Fund		\$298,313.00	N/A
Street Fund	\$1,194,597.36	\$1,011,924.06	-15.3%
Tourism Promotion and Development Fund	\$714,628.27	\$432,879.30	-39.4%
HEALing Scars		\$10,190.57	N/A
Capital Improvement Fund	\$0.00	\$101,822.00	N/A
First Street	\$0.00	\$884,186.00	N/A
Columbia Avenue	\$82,329.77	\$0.00	-100%
Park Plaza Fund	\$0.00	\$250,000.00	N/A
Water/Sewer Fund	\$2,830,804.21	\$3,608,143.30	27.5%
Wastewater System Upgrades Fund	\$13,886,930.00	\$7,361,965.95	-47%
Cascade Avenue Mitigation Fund		\$19,550.00	N/A
Equipment Service Fund	\$241,544.23	\$735,272.10	204.4%
Total:	\$20,488,562.83	\$16,241,752.60	-20.7%

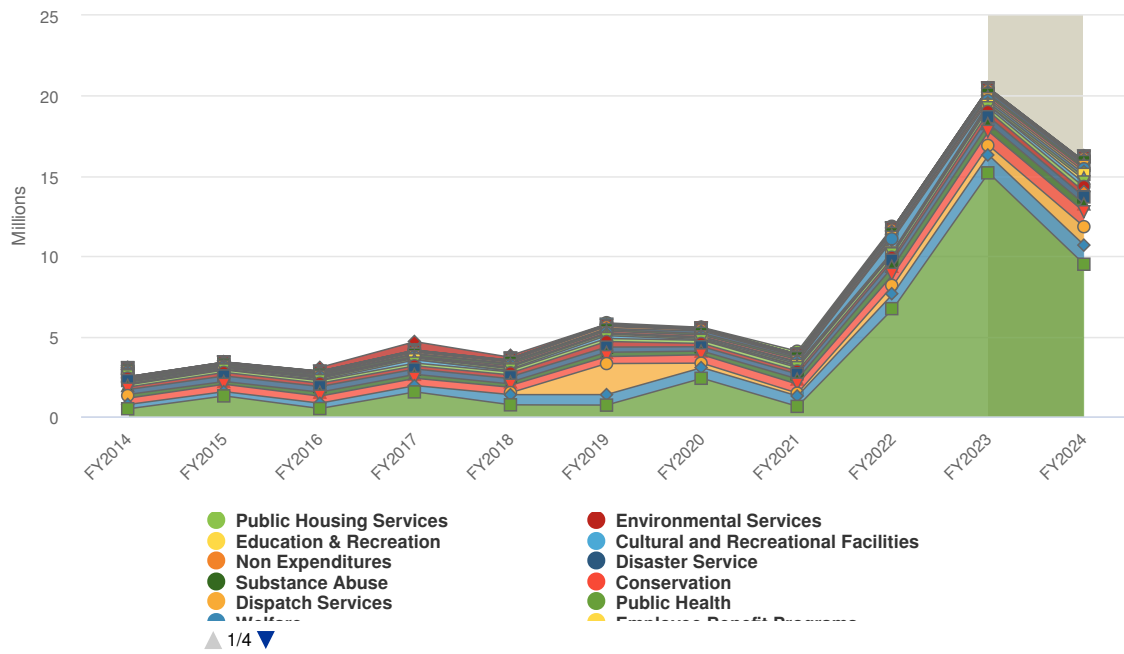
Expenditures by Function

As the revenues reflect, interfund transfers, grants, and loans are all being spent on capital projects for 2024. The remaining operating costs are distributed mostly towards the water/sewer utility operations.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Legislative	\$37,000.00	\$37,000.00	0%
Judicial	\$60,510.00	\$60,510.00	0%
Executive	\$147,076.60	\$153,889.18	4.6%
Financial, Recording & Elections	\$137,200.54	\$142,465.57	3.8%
Legal	\$16,500.00	\$16,500.00	0%
Employee Benefit Programs	\$10,525.00	\$10,525.00	0%
Centralizes Services	\$176,723.32	\$122,173.32	-30.9%
Law Enforcement	\$228,846.03	\$278,860.00	21.9%
Fire Control	\$135,957.50	\$257,957.50	89.7%
Dispatch Services	\$6,000.00	\$6,000.00	0%
Water Utilities	\$876,312.89	\$931,036.15	6.2%
Sewer	\$1,117,448.58	\$1,192,732.10	6.7%
Streets - Maintenance	\$481,967.86	\$493,167.80	2.3%
Streets - Planning	\$25,000.00	\$217,459.63	769.8%
Streets Admin & Overhead	\$121,582.50	\$156,296.63	28.6%
Public Works - Centralized Services	\$141,544.23	\$176,272.10	24.5%
Conservation	\$500.00	\$500.00	0%
Planning & Community Development	\$327,540.00	\$325,083.75	-0.7%
Public Health	\$10,000.00	\$10,000.00	0%

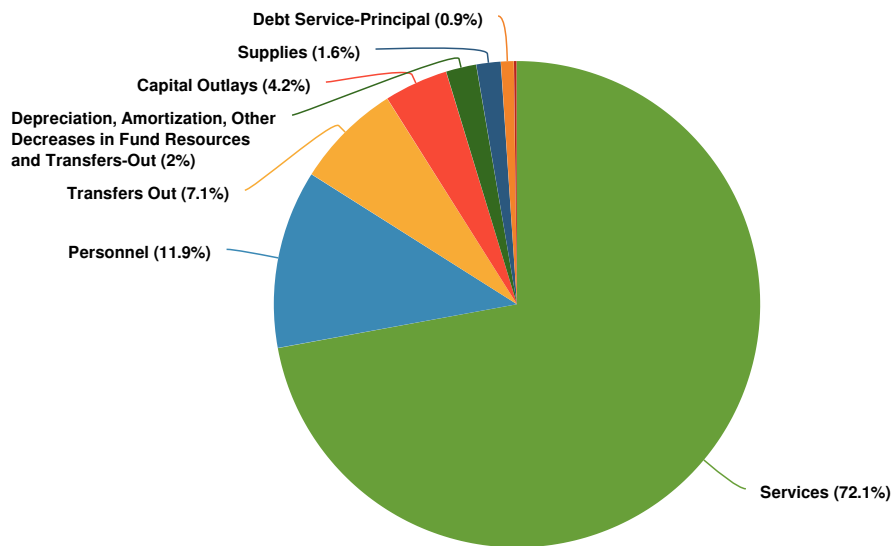


Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Welfare	\$10,000.00	\$10,000.00	0%
Substance Abuse	\$150.00	\$150.00	0%
Cultural & Community Activities	\$433,128.27	\$433,379.30	0.1%
Park Facilities	\$57,700.00	\$70,392.00	22%
Debt Service	\$143,103.74	\$171,987.35	20.2%
Capital Expenditures	\$15,189,466.77	\$9,491,616.75	-37.5%
Interfund Transfers	\$596,779.00	\$1,147,744.90	92.3%
Ending Balance		\$328,053.57	N/A
Total Expenditures:	\$20,488,562.83	\$16,241,752.60	-20.7%

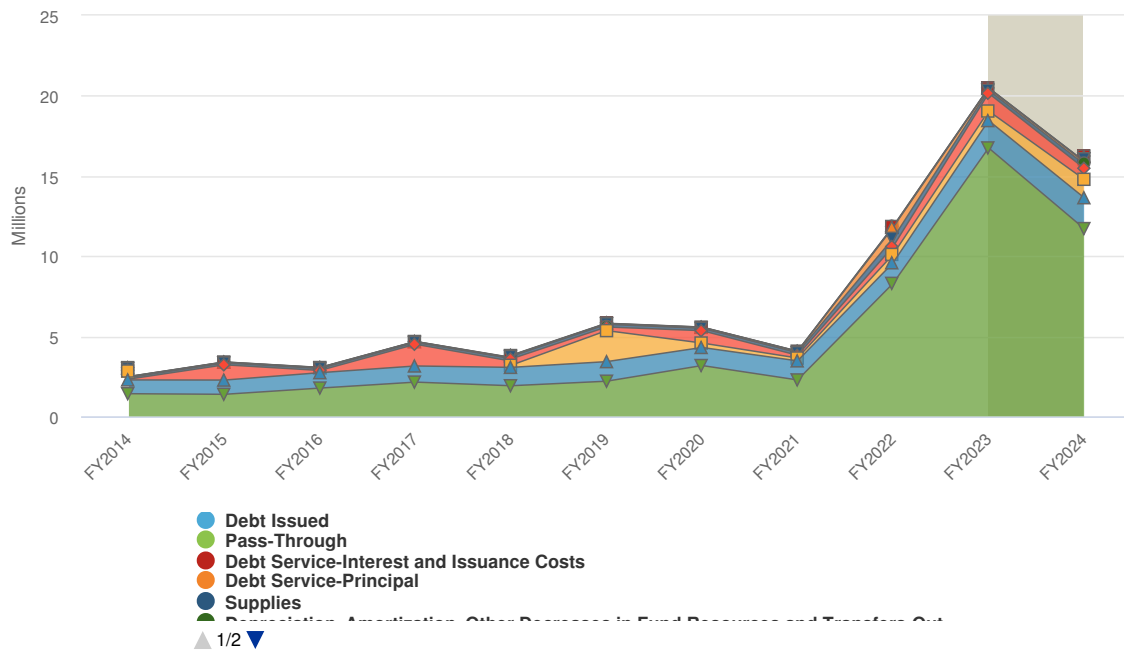
Expenditures by Expense Type

The capital projects are being constructed through service contracts with multiple contractors and consultants.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



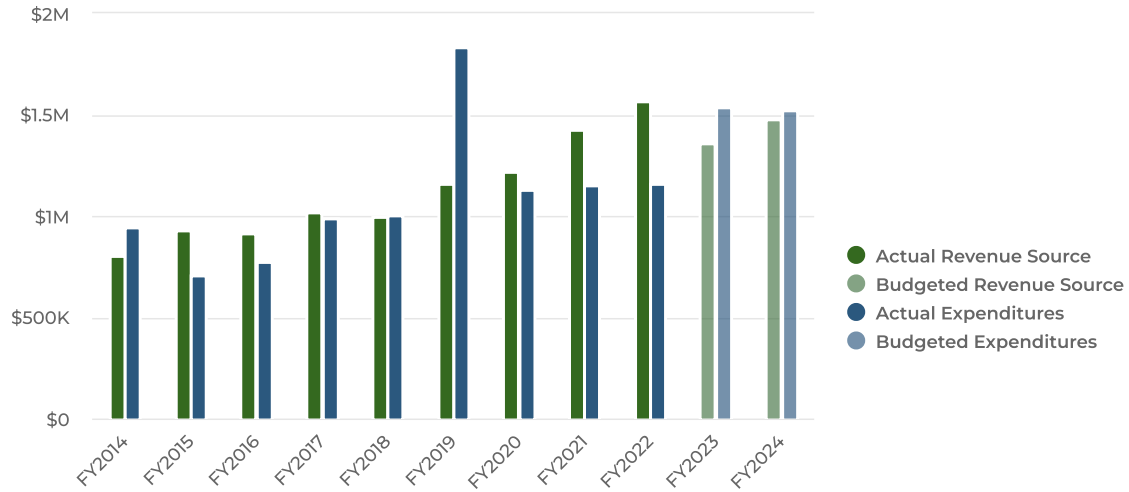
Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	\$0.00	\$328,053.57	N/A
Transfers Out	\$596,779.00	\$1,147,744.90	92.3%
Personnel	\$1,705,786.84	\$1,926,532.36	12.9%
Supplies	\$190,149.50	\$263,788.42	38.7%
Pass-Through	\$150.00	\$150.00	0%
Services	\$16,744,546.75	\$11,713,496.00	-30%
Capital Outlays	\$1,108,047.00	\$690,000.00	-37.7%
Debt Service-Principal	\$109,603.93	\$139,169.45	27%
Debt Service-Interest and Issuance Costs	\$33,499.81	\$32,817.90	-2%
Total Expense Objects:	\$20,488,562.83	\$16,241,752.60	-20.7%



Summary

The City of Stevenson is projecting \$1.48M of revenue in FY2024, which represents a 8.7% increase over the prior year. Budgeted expenditures are projected to decrease by 0.7% or \$10.22K to \$1.53M in FY2024.



The 2023 budget includes a transfer of funds to the Street Budget to pay for capital projects.

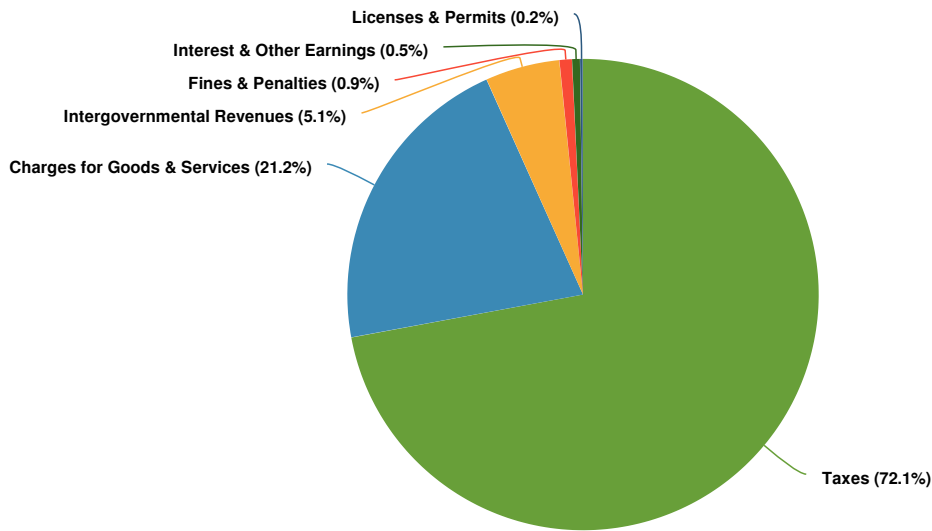
In 2024, the proposed budget includes an increase in costs to the Sheriff's Department for Law Enforcement Services and the cost of a full-time Fire Chief. These additional costs exceed the ongoing revenues for the city and will require a look at city practices going forward to determine where expenses can be reduced, or revenues increased, to continue to provide the same level of service to the residents.

Revenues by Source

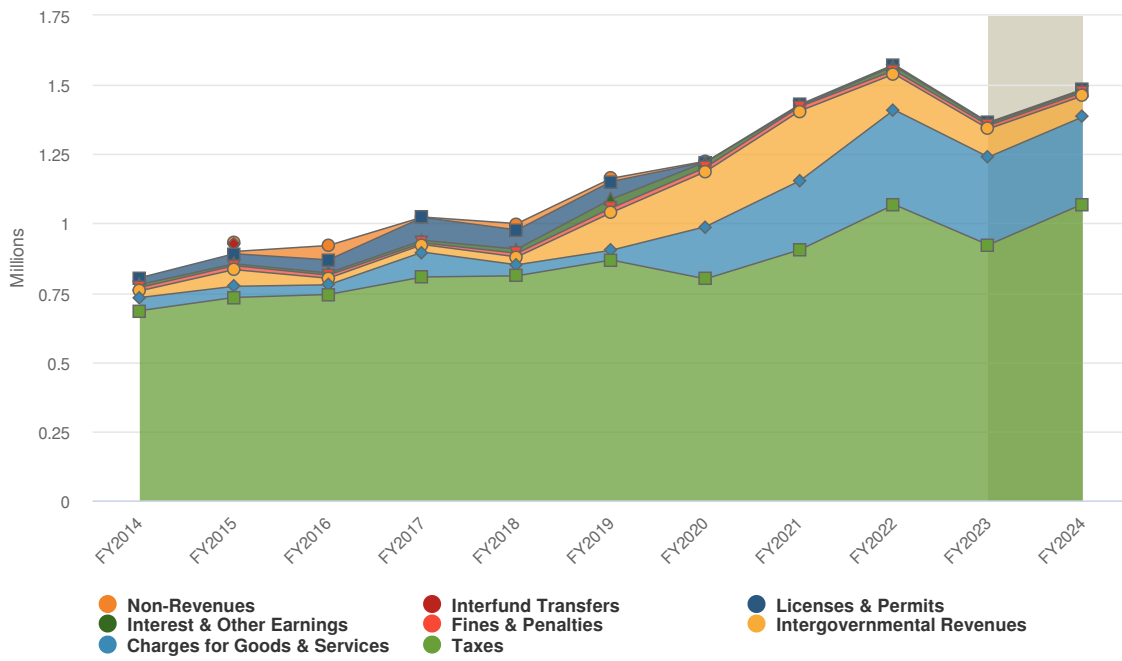
Primary revenue sources for the General Fund are property and sales taxes. Property taxes are levied on 100% of assessed valuation as determined by the Skamania County Assessor's Office and are limited by Washington State law to a 1% annual increase plus the addition of any new construction and annexations.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

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

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Taxes	\$922,401.90	\$1,069,865.92	16%
Licenses & Permits	\$2,900.00	\$2,900.00	0%
Intergovernmental Revenues	\$101,453.42	\$75,857.15	-25.2%
Charges for Goods & Services	\$317,214.81	\$314,565.71	-0.8%
Fines & Penalties	\$12,700.00	\$12,700.00	0%
Interest & Other Earnings	\$8,000.00	\$8,000.00	0%
Total Revenue Source:	\$1,364,670.13	\$1,483,888.78	8.7%

Expenditures by Function

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

The City is self-insured for unemployment and has a current reserve balance of \$33,414, which is enough to cover estimated unemployment claims. The 2024 proposed budget does not include an increase to the unemployment reserve.

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

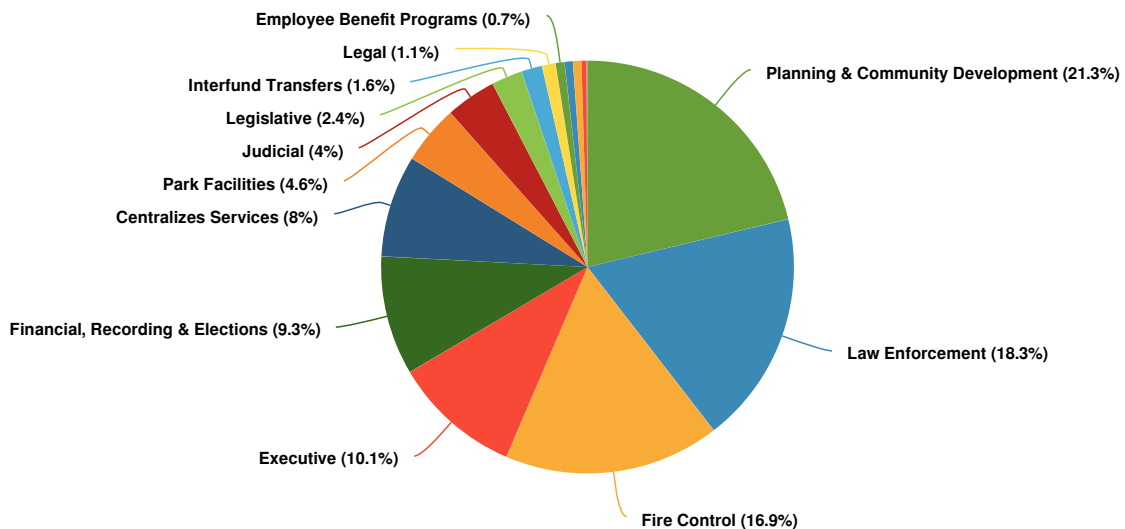
2023 projects include:

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

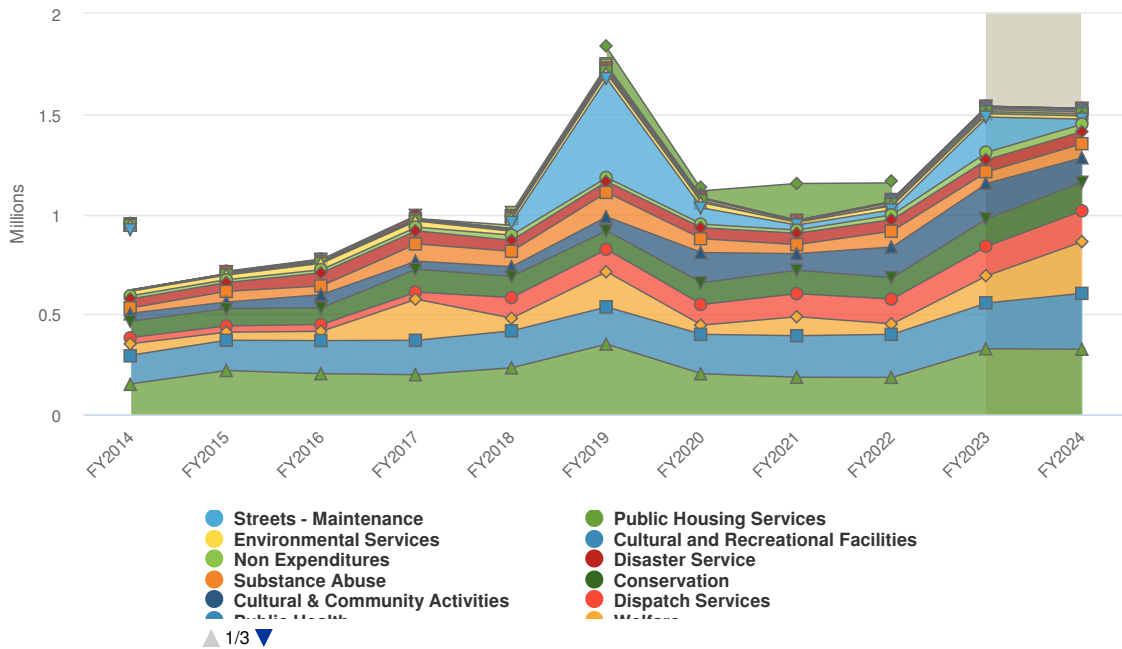
Additional changes in expenses are increased personnel costs for a portion of a new full-time staff member to work with the public works and planning department on records management and permitting.

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

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The spike in Interfund Transfers in 2019 was to move balances from the General Fund to the General Reserve and Fire Reserve Funds.

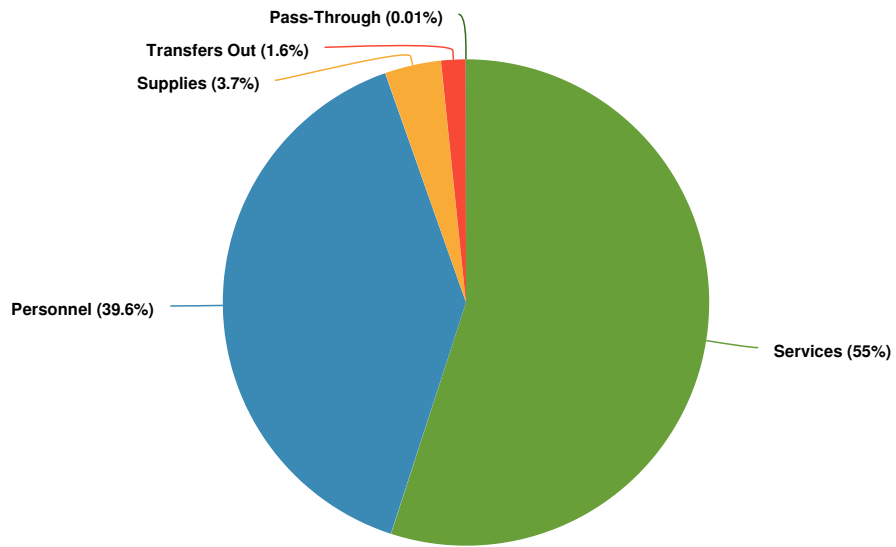
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Legislative	\$37,000.00	\$37,000.00	0%
Judicial	\$60,510.00	\$60,510.00	0%
Executive	\$147,076.60	\$153,889.18	4.6%
Financial, Recording & Elections	\$137,200.54	\$142,465.57	3.8%
Legal	\$16,500.00	\$16,500.00	0%
Employee Benefit Programs	\$10,525.00	\$10,525.00	0%
Centralizes Services	\$176,723.32	\$122,173.32	-30.9%
Law Enforcement	\$228,846.03	\$278,860.00	21.9%
Fire Control	\$135,957.50	\$257,957.50	89.7%
Dispatch Services	\$6,000.00	\$6,000.00	0%
Conservation	\$500.00	\$500.00	0%
Planning & Community Development	\$327,540.00	\$325,083.75	-0.7%
Public Health	\$10,000.00	\$10,000.00	0%
Welfare	\$10,000.00	\$10,000.00	0%
Substance Abuse	\$150.00	\$150.00	0%
Cultural & Community Activities	\$500.00	\$500.00	0%
Park Facilities	\$57,700.00	\$70,392.00	22%



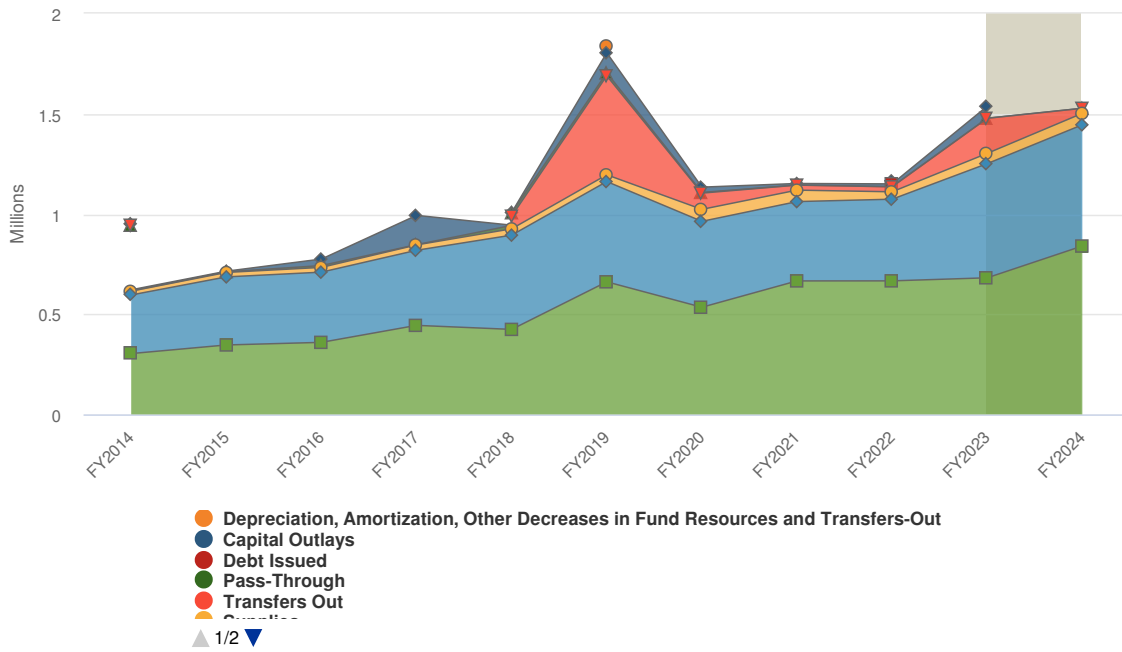
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Interfund Transfers	\$175,000.00	\$25,000.00	-85.7%
Total Expenditures:	\$1,537,728.99	\$1,527,506.32	-0.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



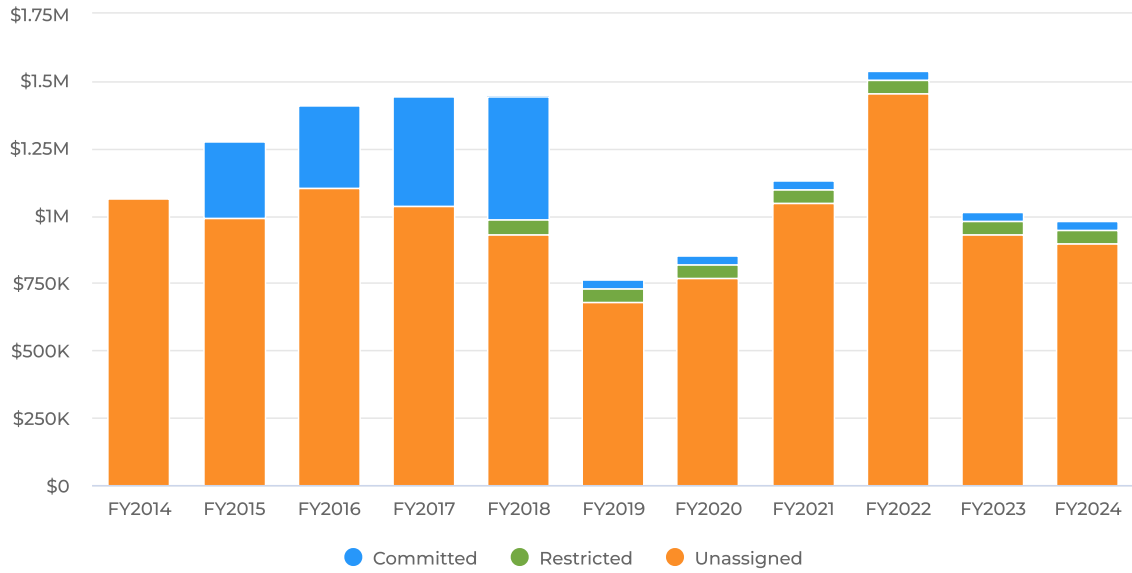
Grey background indicates budgeted figures.

The spike in Interfund Transfers in 2019 was to move balances from the General Fund to the General Reserve and Fire Reserve Funds.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Transfers Out	\$175,000.00	\$25,000.00	-85.7%
Personnel	\$569,832.14	\$604,955.50	6.2%
Supplies	\$51,200.00	\$57,200.00	11.7%
Pass-Through	\$150.00	\$150.00	0%
Services	\$681,546.85	\$840,200.82	23.3%
Capital Outlays	\$60,000.00	\$0.00	-100%
Total Expense Objects:	\$1,537,728.99	\$1,527,506.32	-0.7%

Fund Balance

Projections



	FY2023	FY2024	% Change
Fund Balance	—	—	
Unassigned	\$930,756	\$897,139	-3.6%
Committed	\$33,413	\$33,414	0%
Restricted	\$51,135	\$51,135	0%
Total Fund Balance:	\$1,015,304	\$981,688	-3.3%

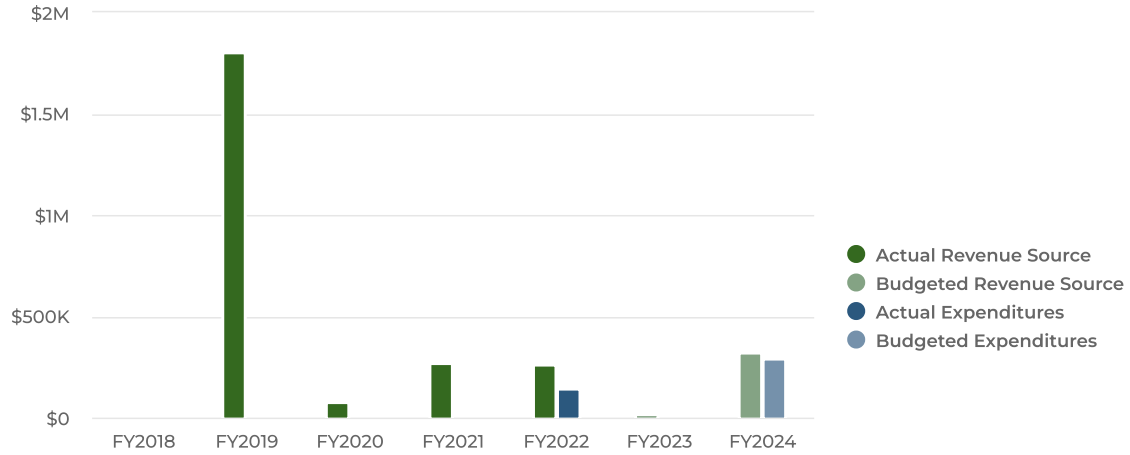


Other General Funds

Summary

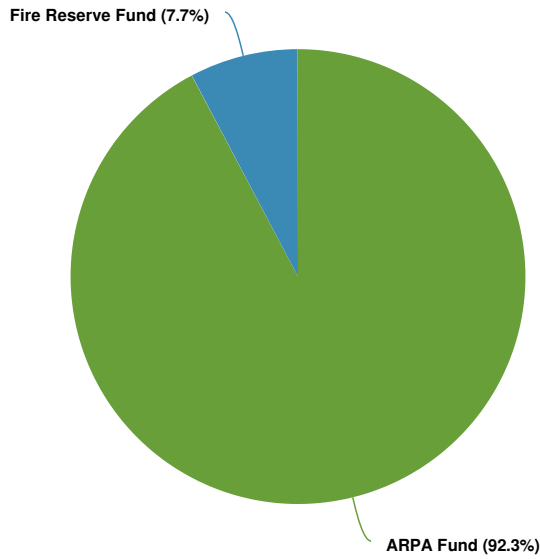
The City of Stevenson is projecting \$323.31K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$298.31K in FY2024.

These Other General Funds include the General Reserve Fund, Fire Reserve Fund, and the American Rescue Plan Act (ARPA) Fund. These have restrictions on when the cash can be used and are mainly reserved for capital projects. Revenues are mostly from transfers from the General Fund, or grants. There are minimal expenditures annually, and none are currently projected for 2024.

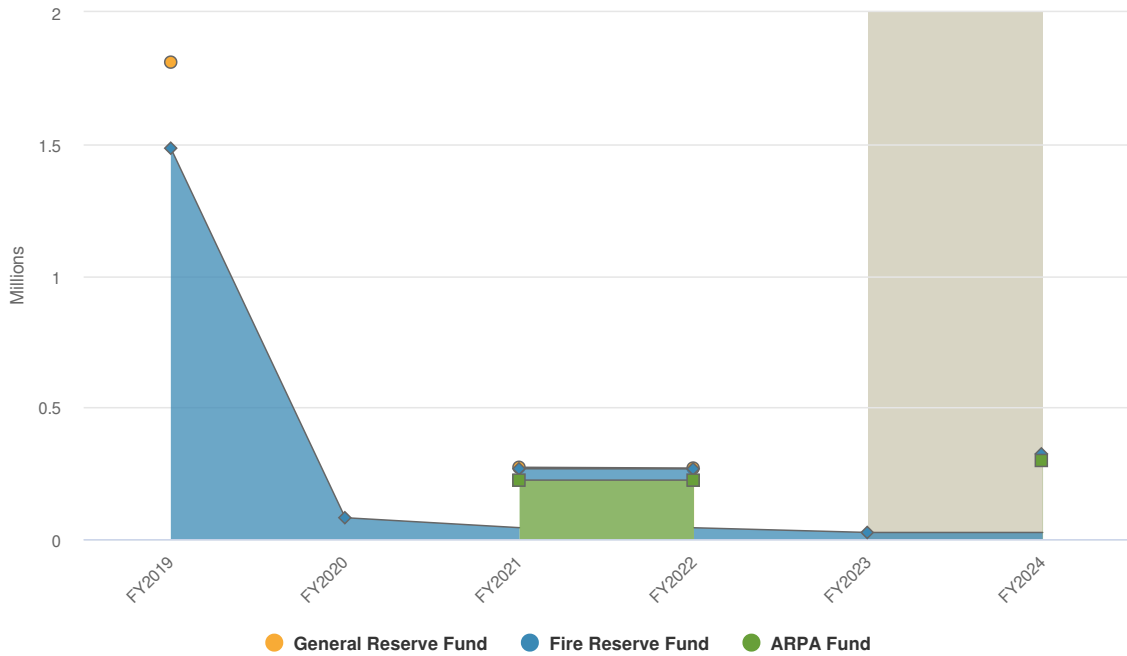


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

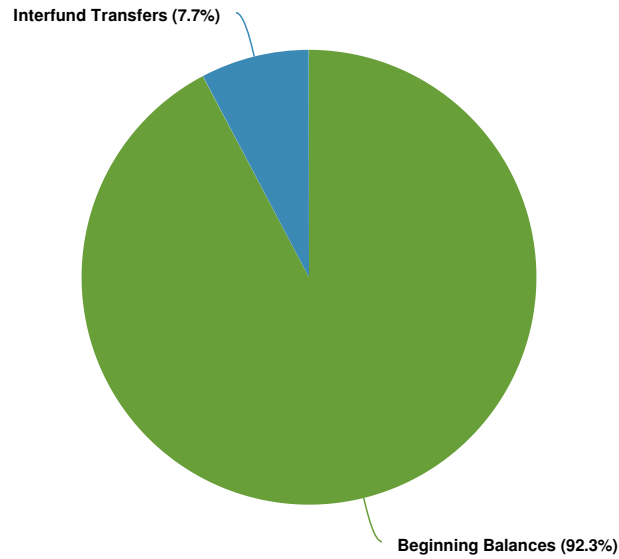
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Fire Reserve Fund	\$25,000.00	\$25,000.00	0%



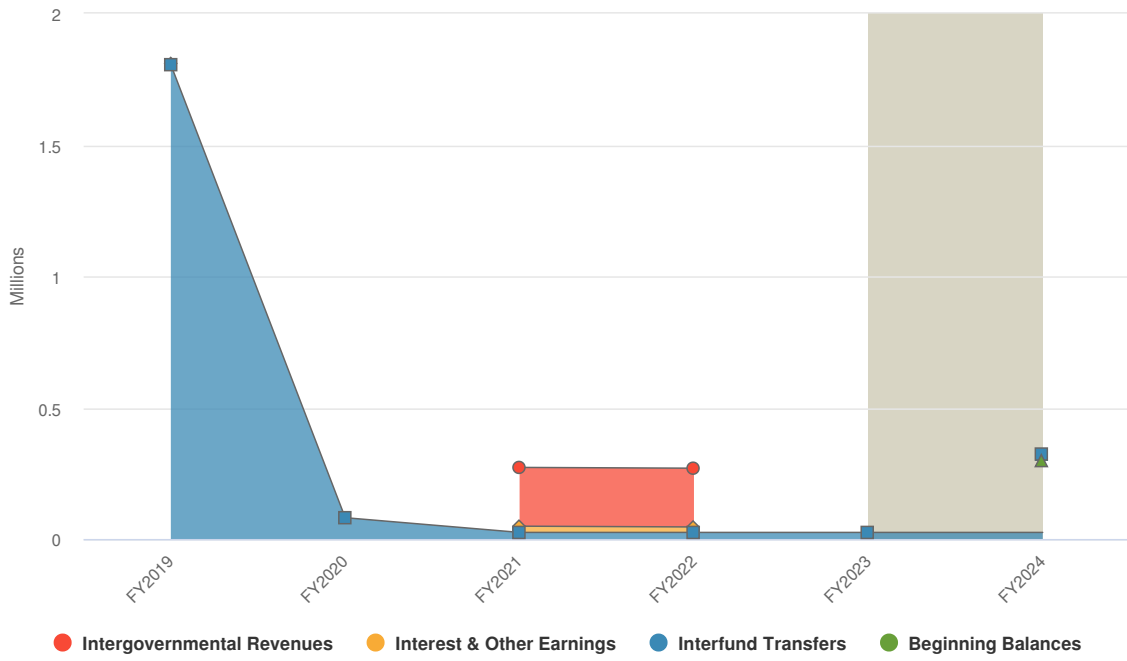
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
ARPA Fund	\$0.00	\$298,313.00	N/A
Total:	\$25,000.00	\$323,313.00	1,193.3%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Beginning Balances		\$298,313.00	N/A
Interfund Transfers	\$25,000.00	\$25,000.00	0%
Total Revenue Source:	\$25,000.00	\$323,313.00	1,193.3%

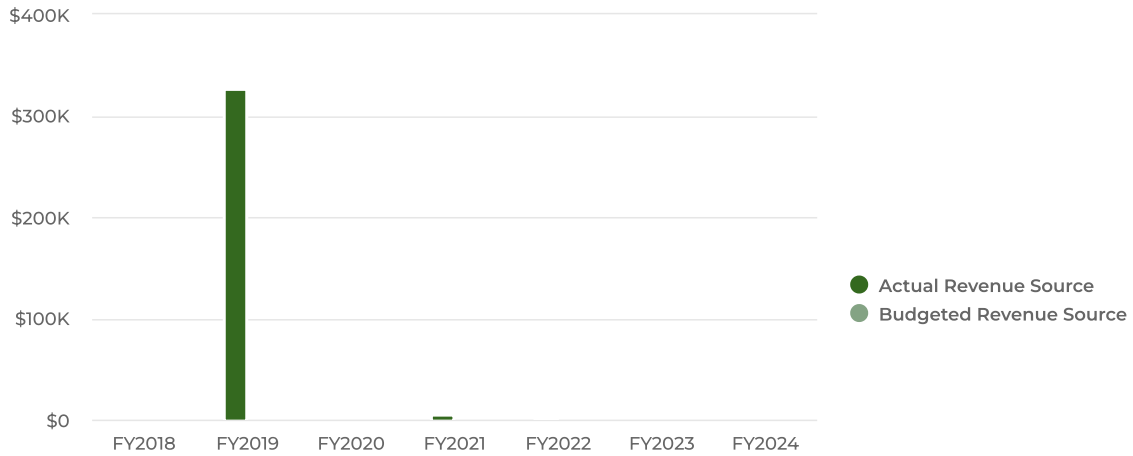


General Reserve Fund

The money in the fund shall be used for urgent or emergency purposes as determined and approved by the council. It shall not be used for recurring costs, general operating costs or planned capital items. It may be used for interfund load provided that the interest rate is a minimum of two percentage points above the average of the past twelve-months of the local government investment pool earnings rate and the loan must not exceed a payback period of five years, although it is recommended not to exceed thirty-six months.

Summary

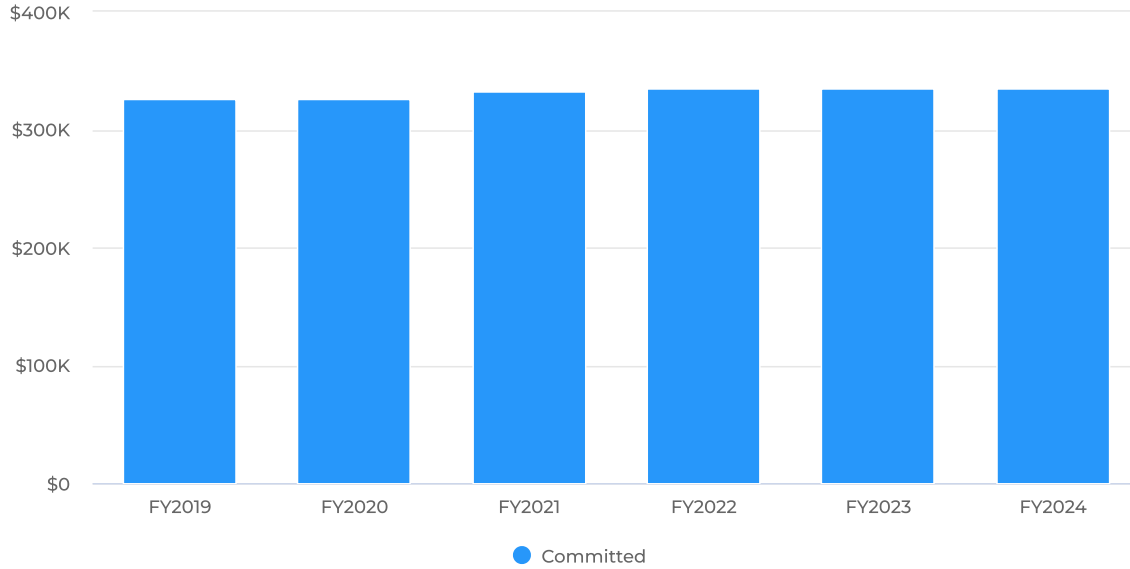
The City of Stevenson is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Fund Balance

The revenue for this fund comes from interest on investments. This is a fund for emergency use and there are rarely any expenses out of the fund, leaving a slowly increasing balance.

Projections



	FY2023	FY2024	% Change
Fund Balance	—	—	
Committed	\$335,259	\$335,259	0%
Total Fund Balance:	\$335,259	\$335,259	0%



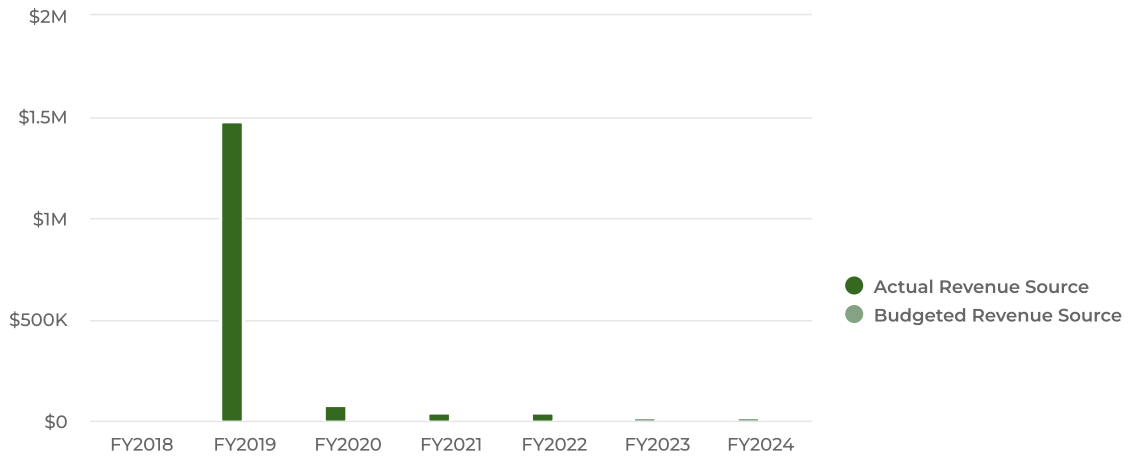
Fire Reserve Fund

The money in the fund shall be used for buildings, equipment and other capital items associated with and used in the fire department.

Summary

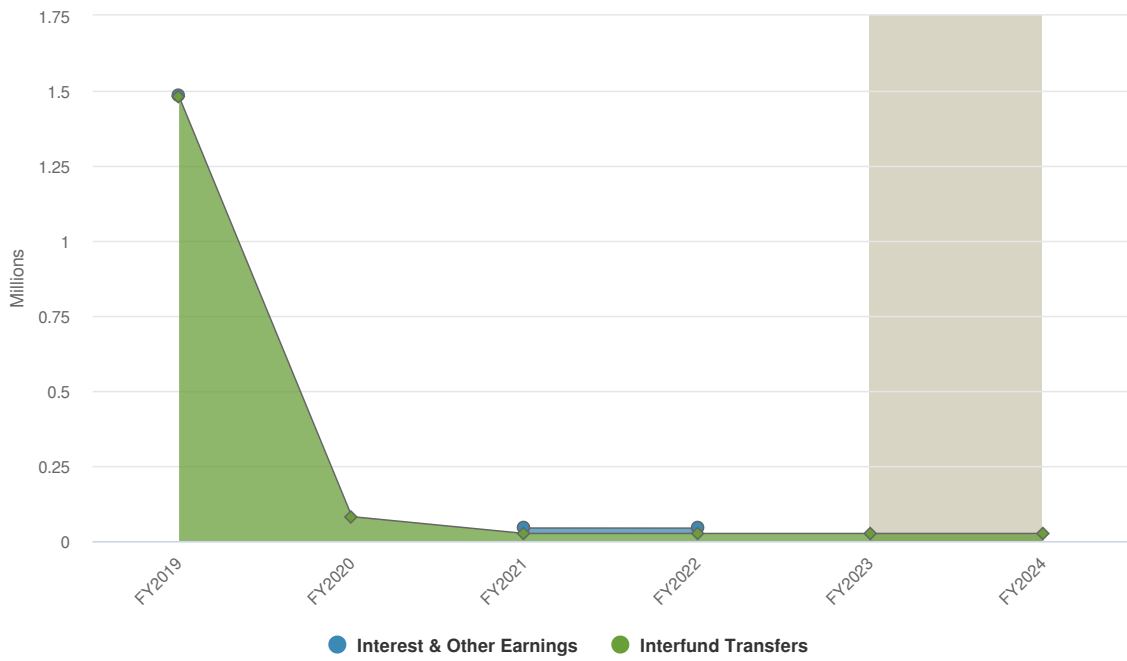
The City of Stevenson is projecting \$25K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

Revenues into this fund are from transfers from the General Fund. There is a fixed \$25,000 transfer annually. Additionally, any remaining balance from the Fire Department's budget unused is also transferred to these reserves.



Revenues by Source

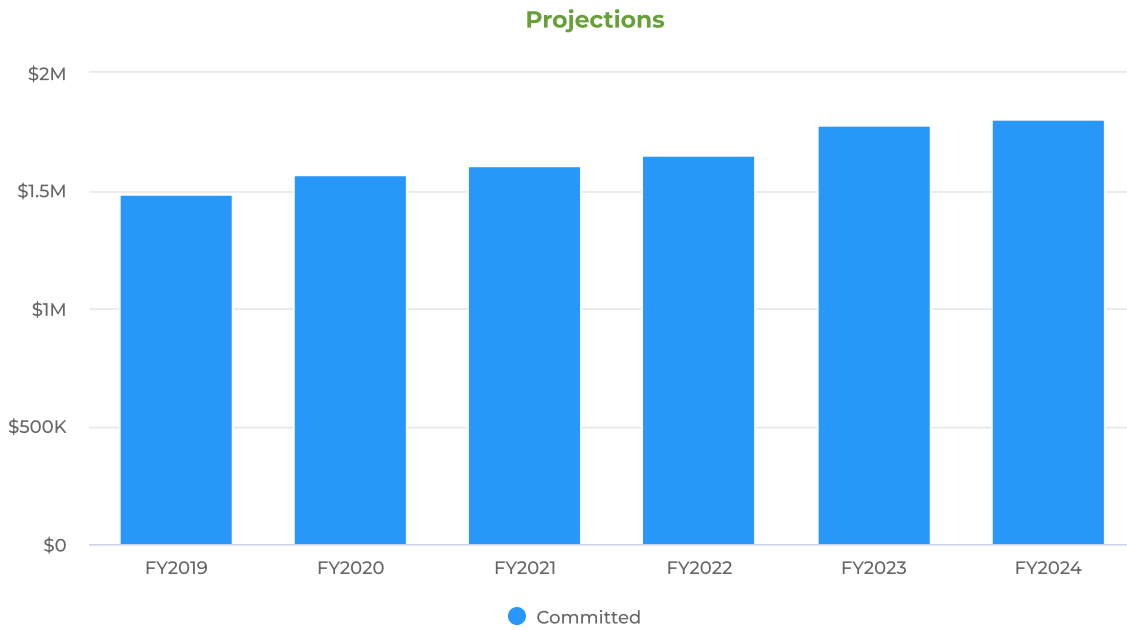
Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Interfund Transfers	\$25,000.00	\$25,000.00	0%
Total Revenue Source:	\$25,000.00	\$25,000.00	0%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Committed	\$1,778,960	\$1,803,960	1.4%
Total Fund Balance:	\$1,778,960	\$1,803,960	1.4%



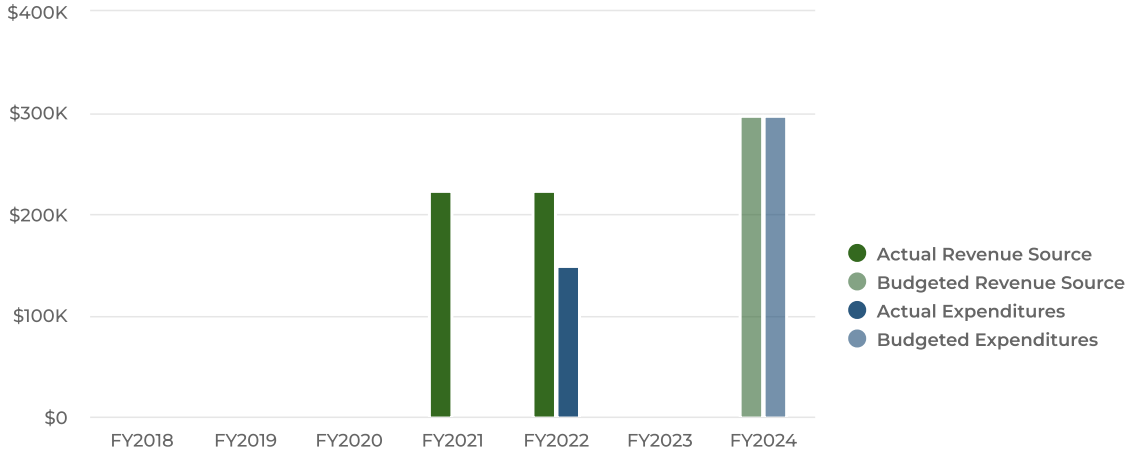


ARPA Fund

This fund is specific to the use of the American Rescue Plan Act (ARPA) funds allocated from the Federal Government. The City has until the end of 2024 to allocate these funds and until the end of 2025 to spend these funds.

Summary

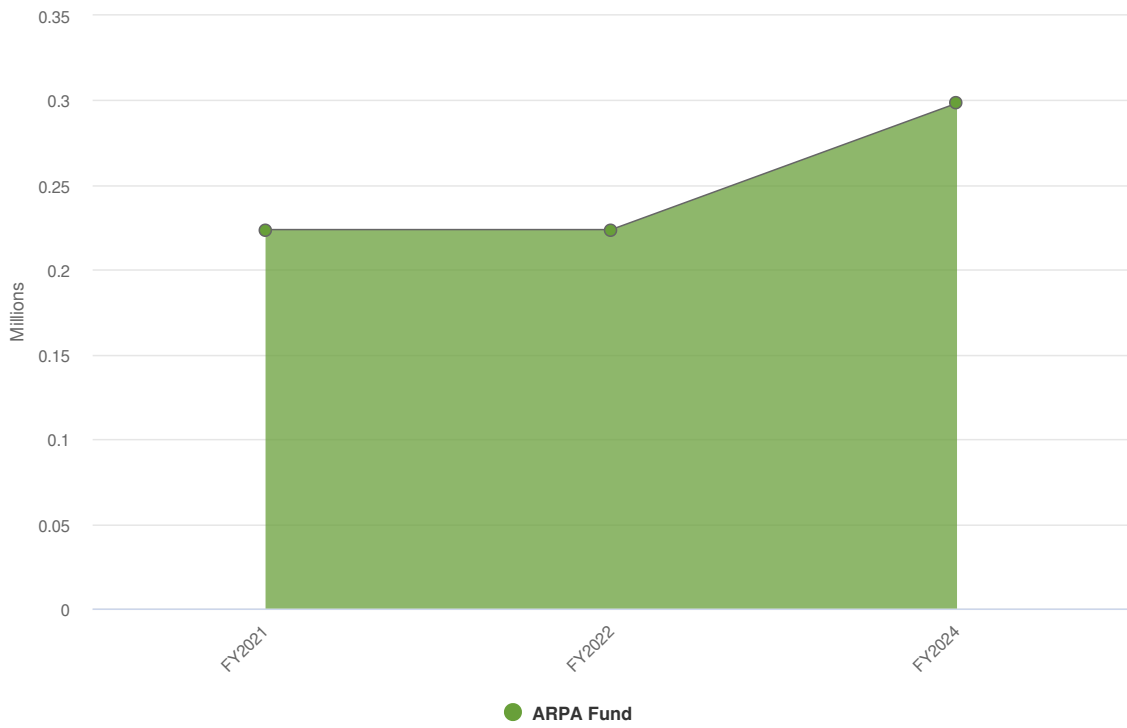
The City of Stevenson is projecting \$298.31K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$298.31K in FY2024.



Revenue by Fund



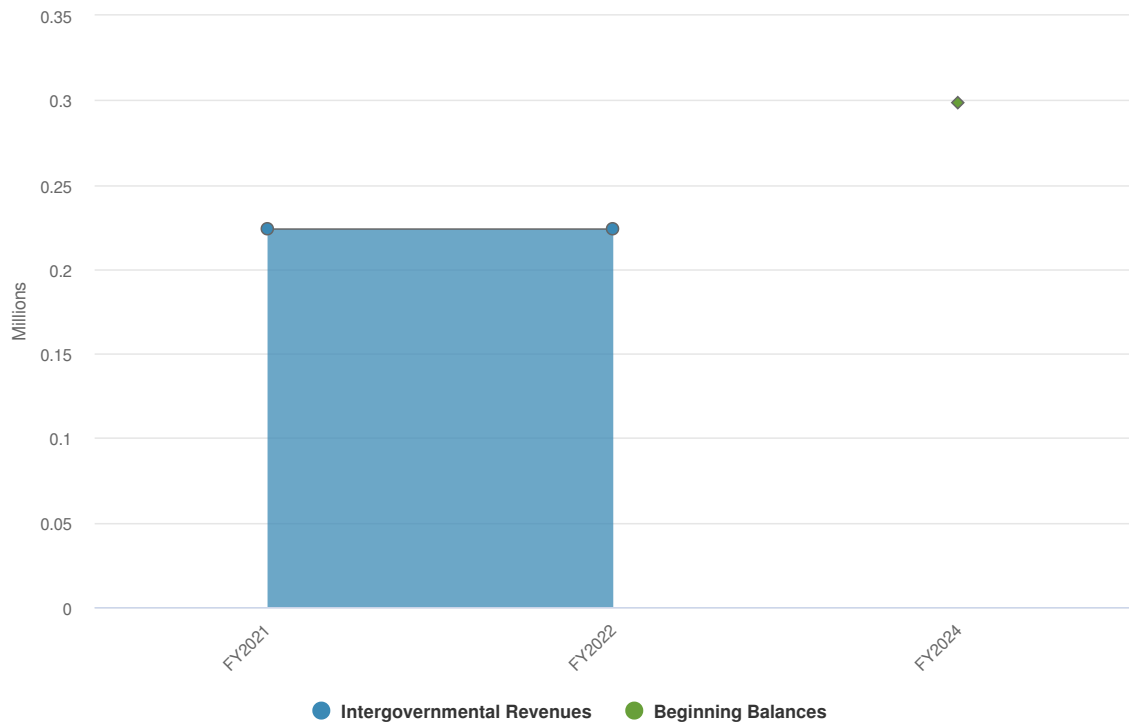
Budgeted and Historical 2024 Revenue by Fund



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
ARPA Fund	\$0.00	\$298,313.00	N/A
Total ARPA Fund:	\$0.00	\$298,313.00	N/A

Revenues by Source

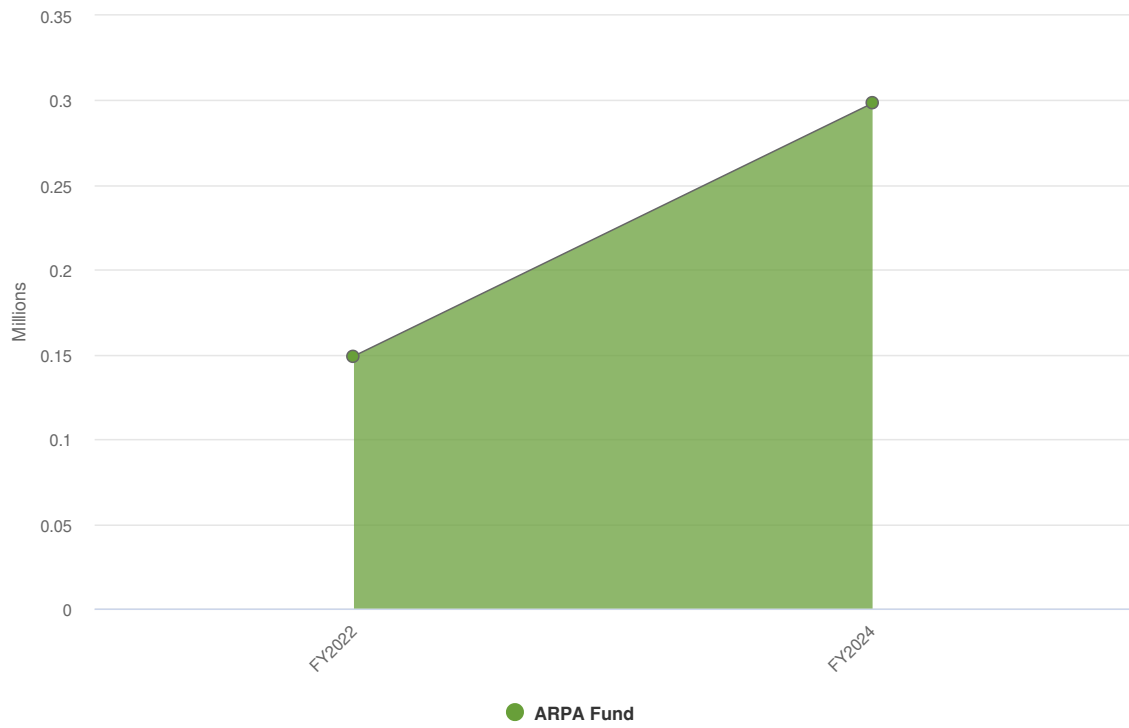
Budgeted and Historical 2024 Revenues by Source



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Beginning Balances		\$298,313.00	N/A
Total Revenue Source:	\$0.00	\$298,313.00	N/A

Expenditures by Fund

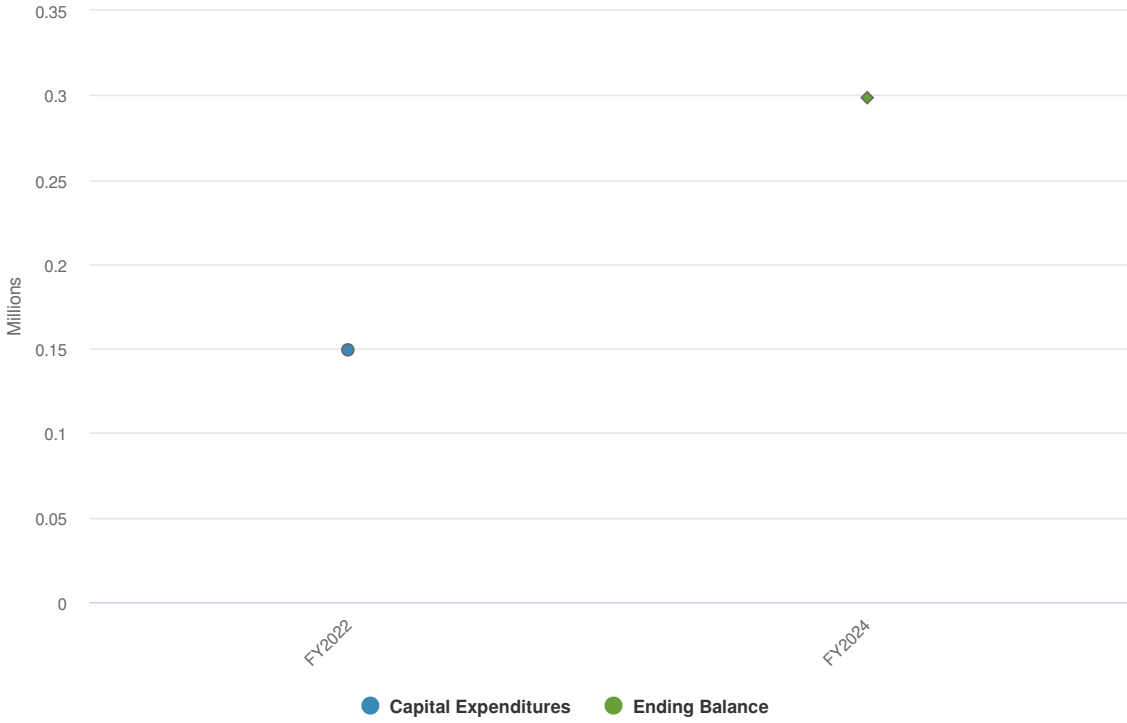
Budgeted and Historical 2024 Expenditures by Fund



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
ARPA Fund	\$298,313.00	N/A
Total ARPA Fund:	\$298,313.00	N/A

Expenditures by Function

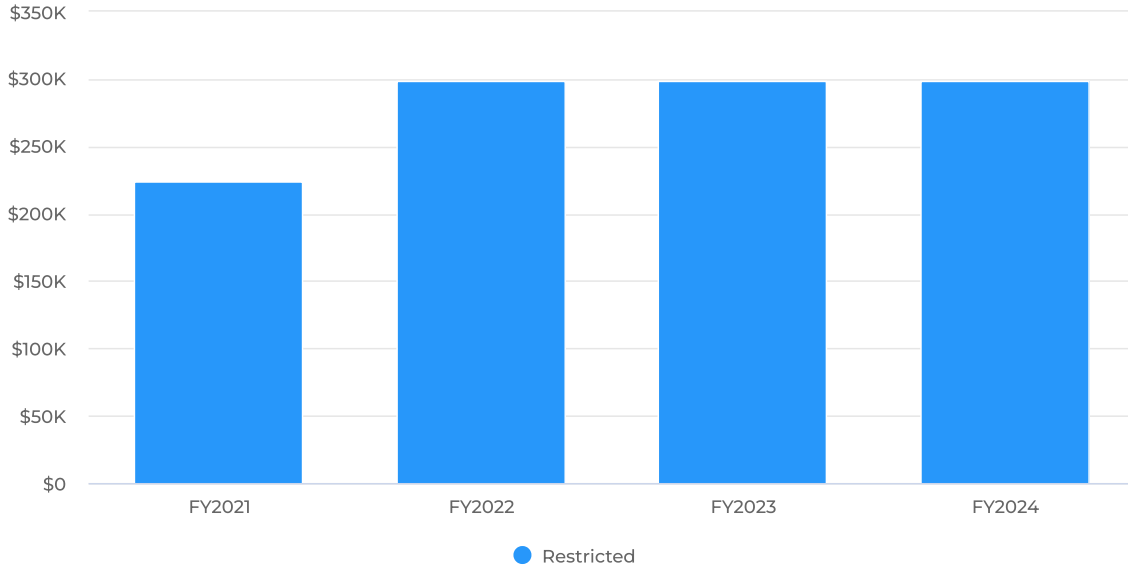
Budgeted and Historical Expenditures by Function



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Expenditures		
Ending Balance	\$298,313.00	N/A
Total Expenditures:	\$298,313.00	N/A

Fund Balance

Projections



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$298,313	\$298,313	0%
Total Fund Balance:	\$298,313	\$298,313	0%

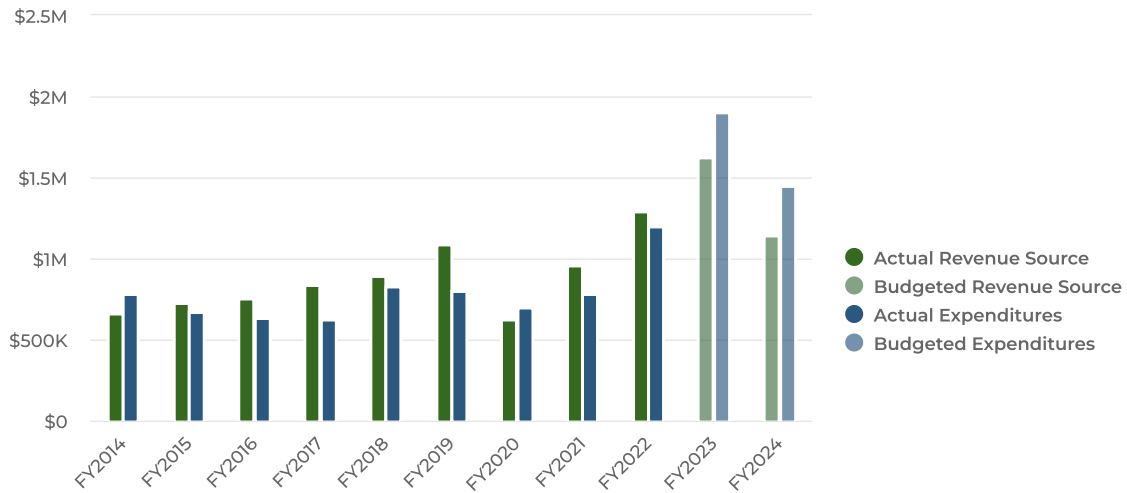


Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. The City uses four Special Revenue Funds: A Street Fund, a Tourism Promotion Fund (Lodging tax fund), an Affordable Housing Fund and a HEALing Scars Fund.

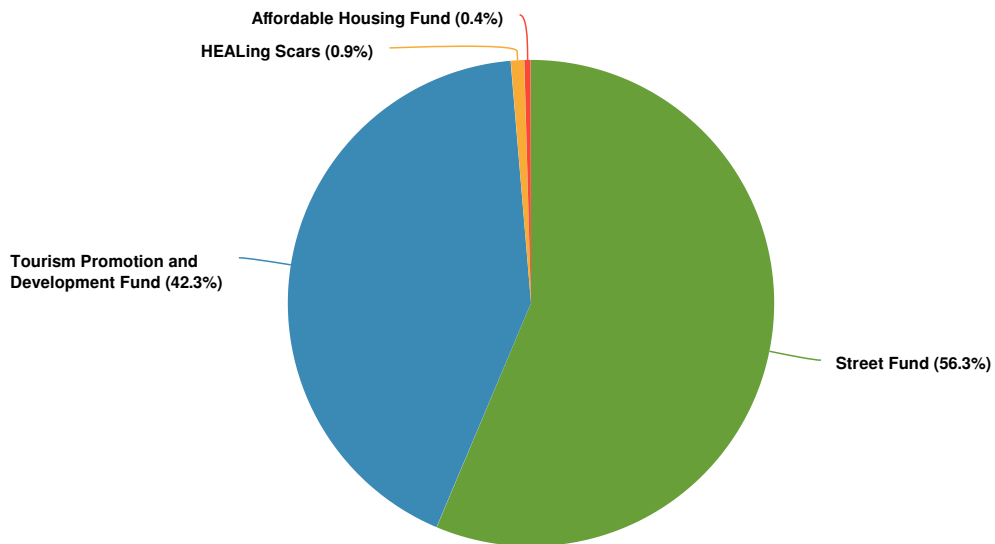
Summary

The City of Stevenson is projecting \$1.15M of revenue in FY2024, which represents a 29.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.8% or \$454.23K to \$1.45M in FY2024.

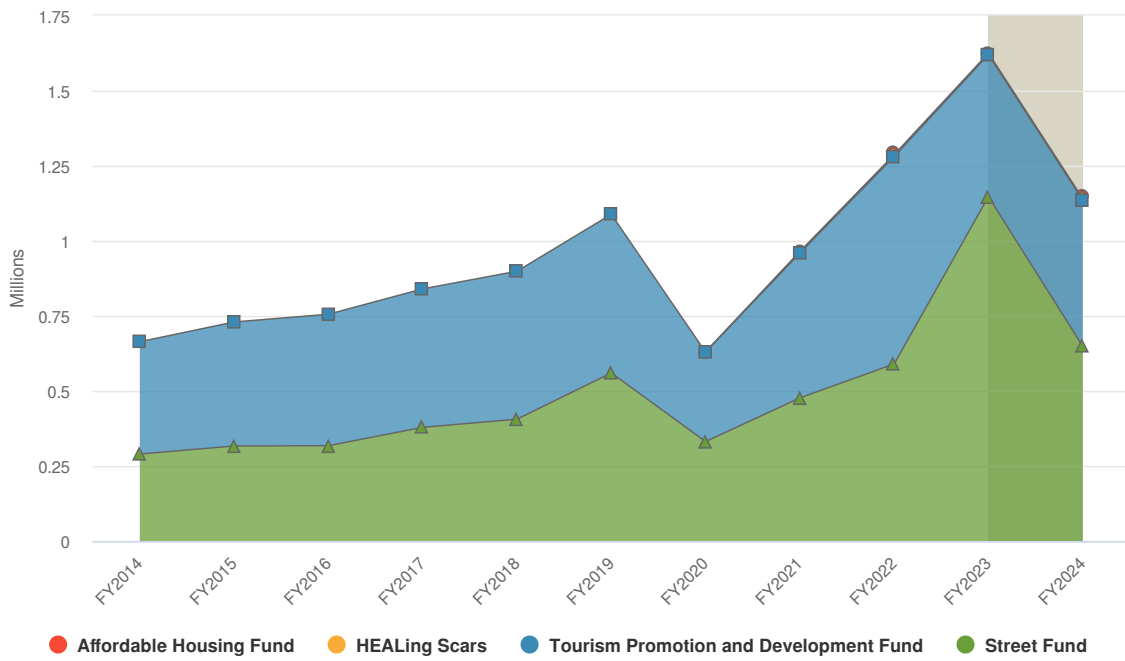


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

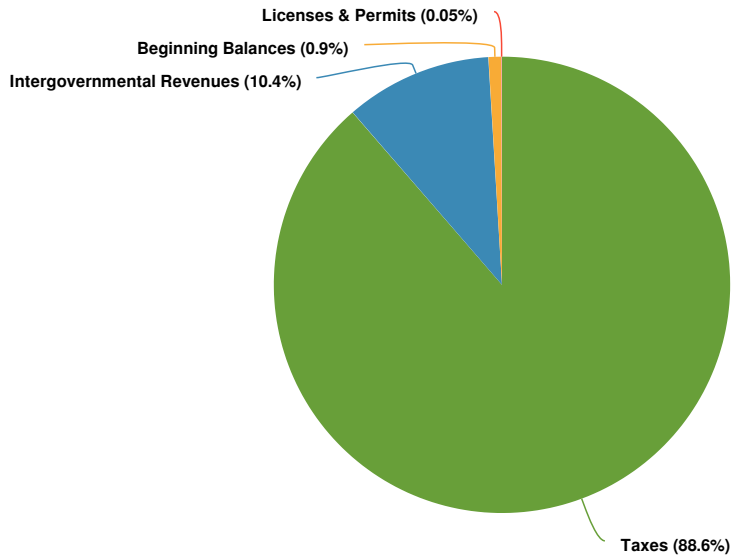


Grey background indicates budgeted figures.

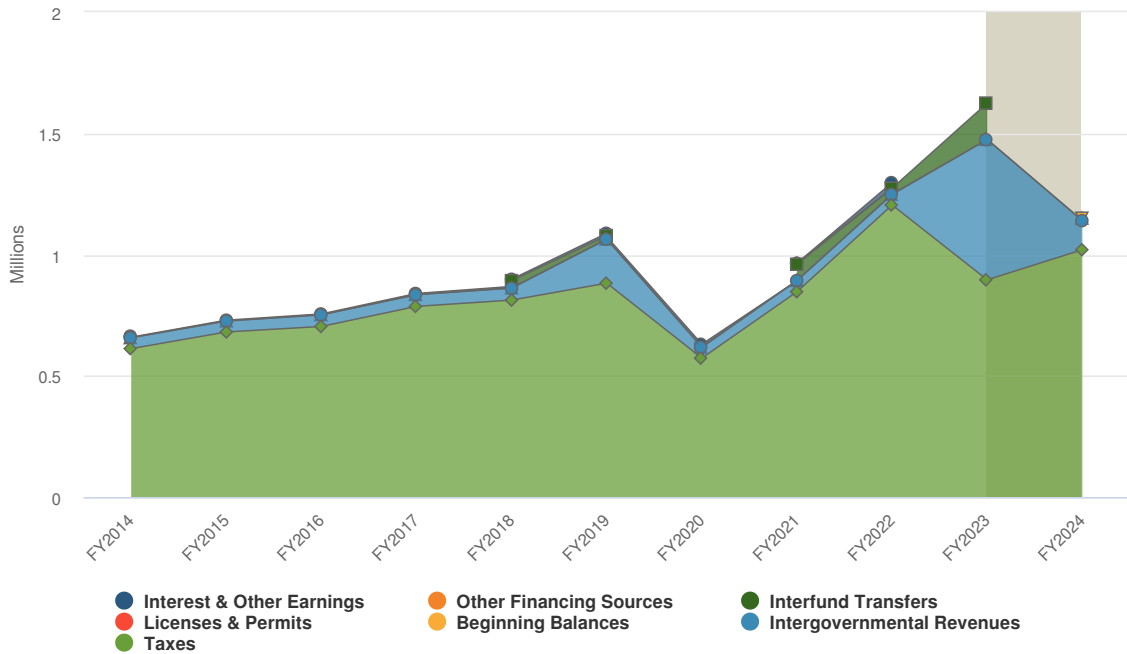
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Street Fund	\$1,147,017.50	\$648,458.50	-43.5%
Tourism Promotion and Development Fund	\$473,000.00	\$487,190.00	3%
Affordable Housing Fund	\$5,000.00	\$5,000.00	0%
HEALing Scars	\$0.00	\$10,190.57	N/A
Total:	\$1,625,017.50	\$1,150,839.07	-29.2%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

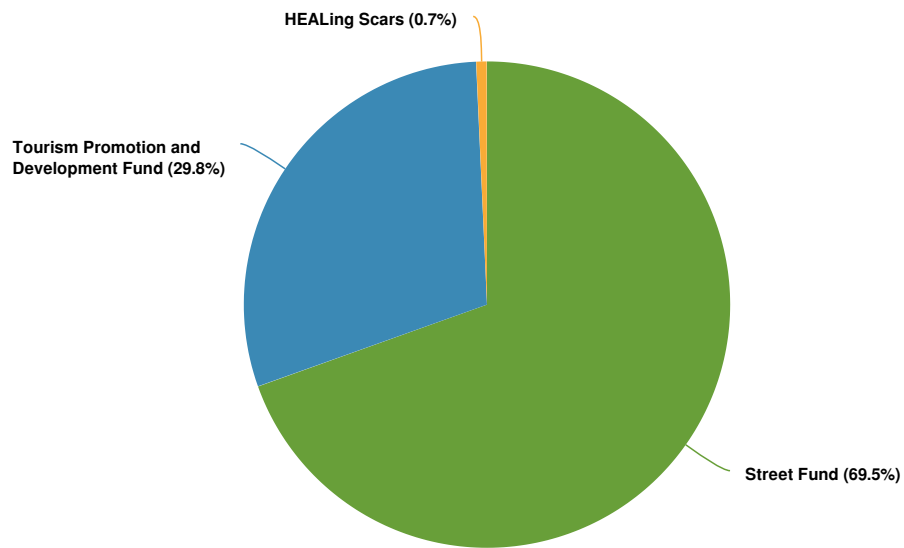
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			



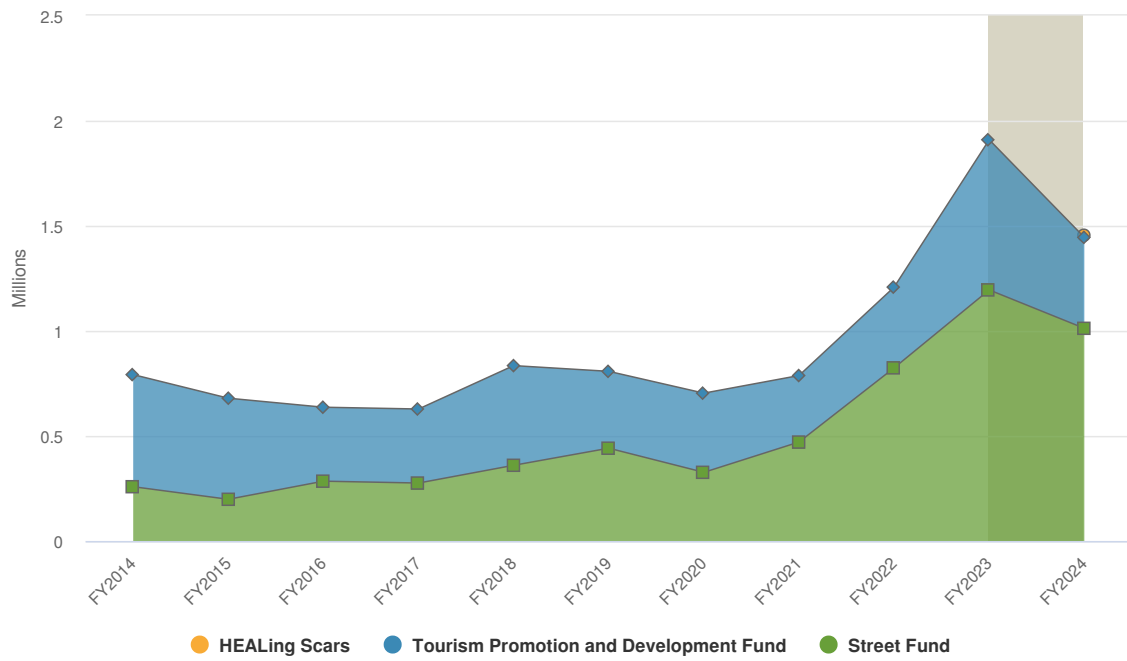
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Beginning Balances		\$10,190.57	N/A
Taxes	\$896,000.00	\$1,020,190.00	13.9%
Licenses & Permits	\$600.00	\$600.00	0%
Intergovernmental Revenues	\$578,417.50	\$119,858.50	-79.3%
Interfund Transfers	\$150,000.00	\$0.00	-100%
Total Revenue Source:	\$1,625,017.50	\$1,150,839.07	-29.2%

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

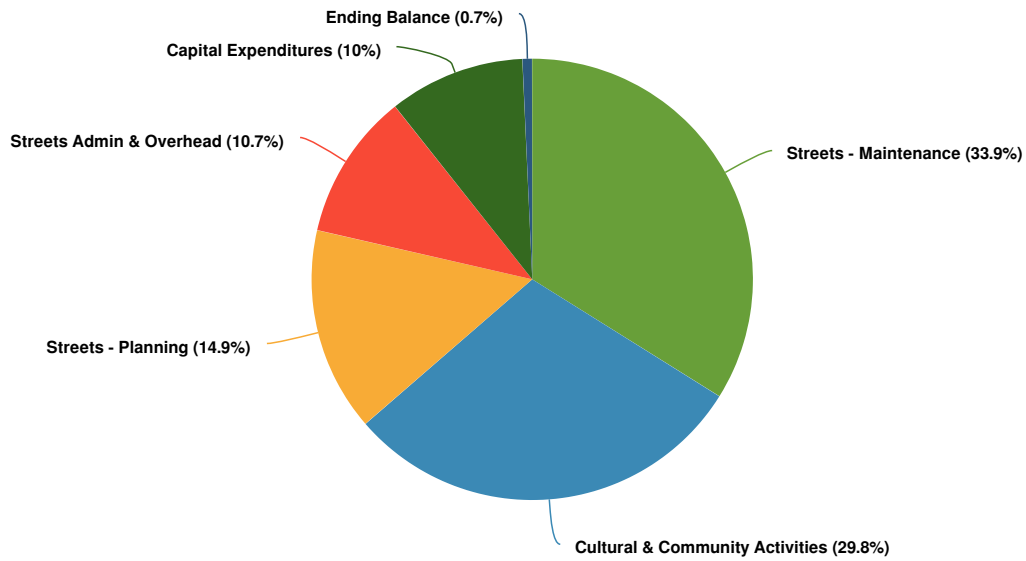


Grey background indicates budgeted figures.

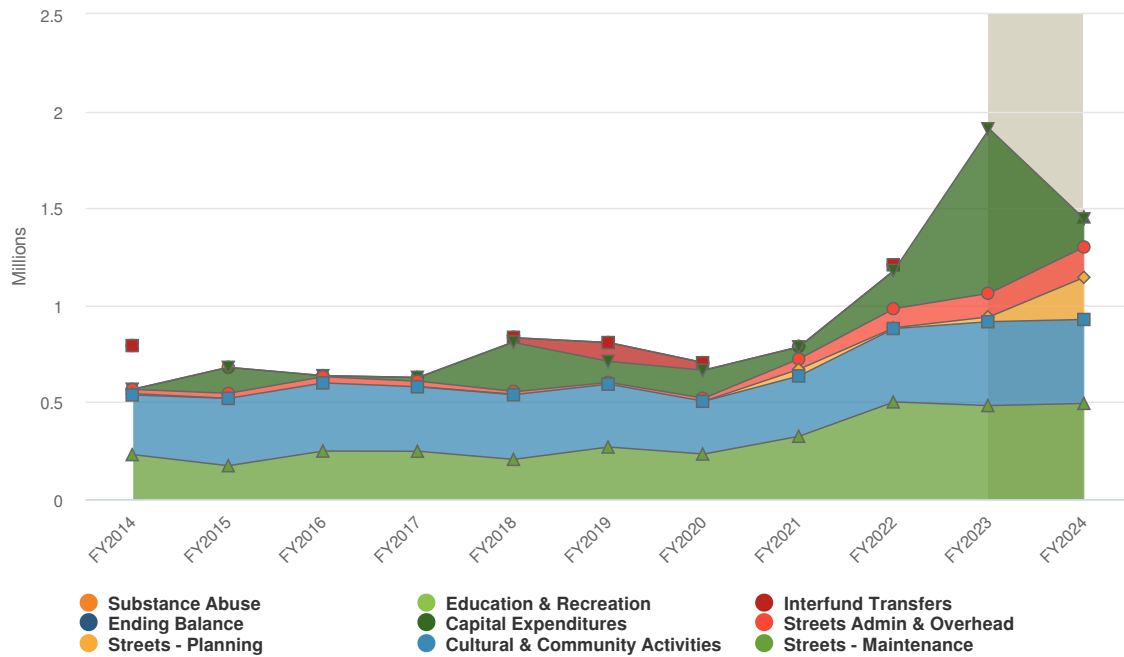
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Street Fund	\$1,194,597.36	\$1,011,924.06	-15.3%
Tourism Promotion and Development Fund	\$714,628.27	\$432,879.30	-39.4%
HEALing Scars		\$10,190.57	N/A
Total:	\$1,909,225.63	\$1,454,993.93	-23.8%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

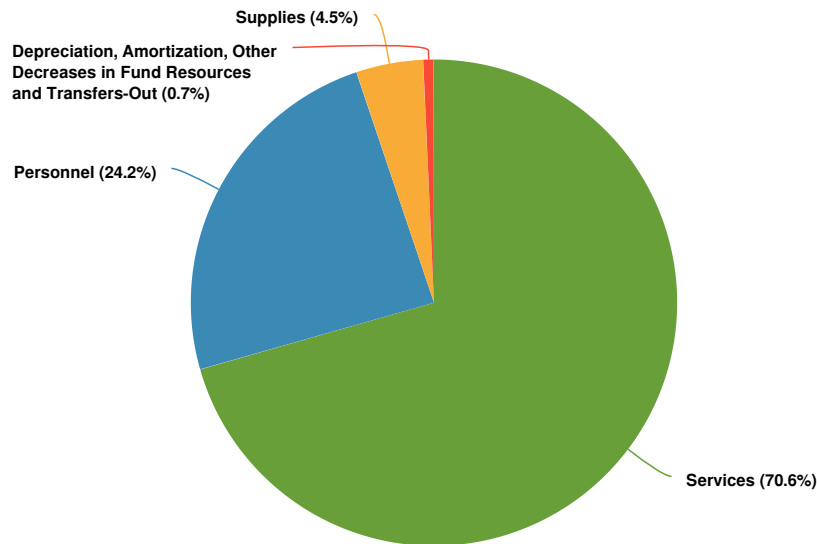


Grey background indicates budgeted figures.

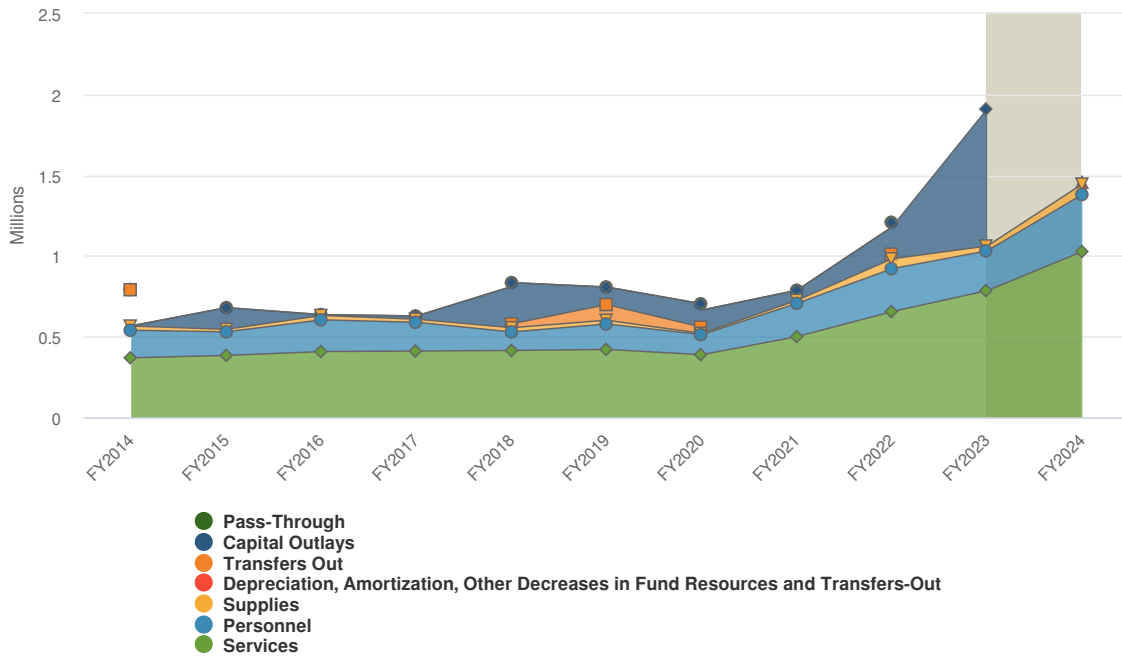
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Streets - Maintenance	\$481,967.86	\$493,167.80	2.3%
Streets - Planning	\$25,000.00	\$217,459.63	769.8%
Streets Admin & Overhead	\$121,582.50	\$156,296.63	28.6%
Cultural & Community Activities	\$432,628.27	\$432,879.30	0.1%
Capital Expenditures	\$848,047.00	\$145,000.00	-82.9%
Ending Balance		\$10,190.57	N/A
Total Expenditures:	\$1,909,225.63	\$1,454,993.93	-23.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



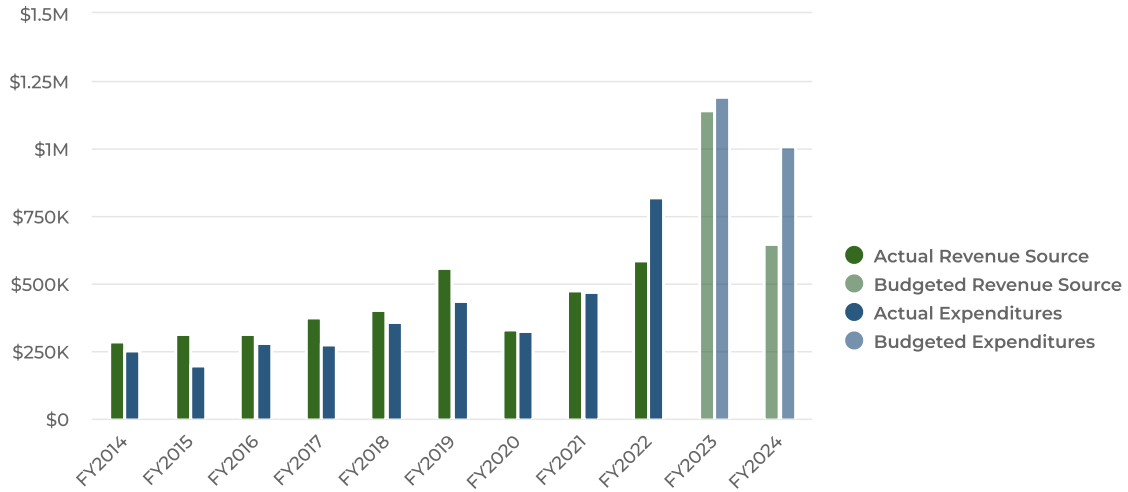
Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	\$0.00	\$10,190.57	N/A
Personnel	\$246,360.30	\$352,731.43	43.2%
Supplies	\$30,000.00	\$65,000.00	116.7%
Services	\$784,818.33	\$1,027,071.93	30.9%
Capital Outlays	\$848,047.00	\$0.00	-100%
Total Expense Objects:	\$1,909,225.63	\$1,454,993.93	-23.8%



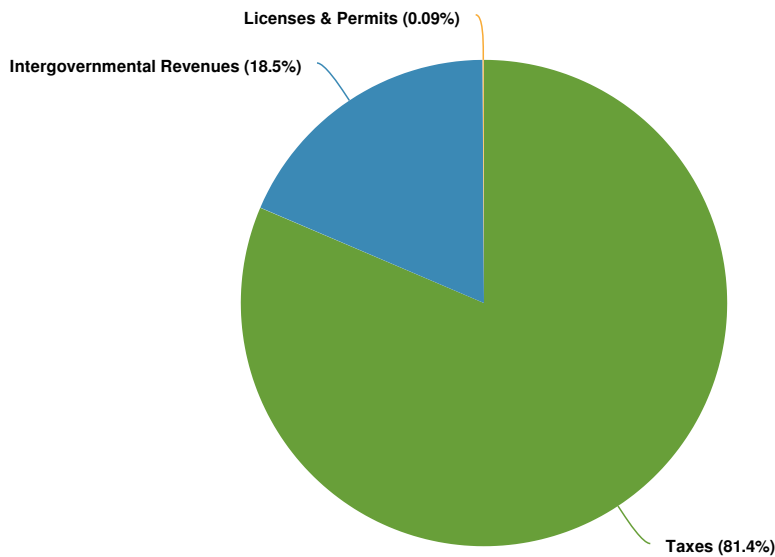
Summary

The City of Stevenson is projecting \$648.46K of revenue in FY2024, which represents a 43.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 15.3% or \$182.67K to \$1.01M in FY2024.

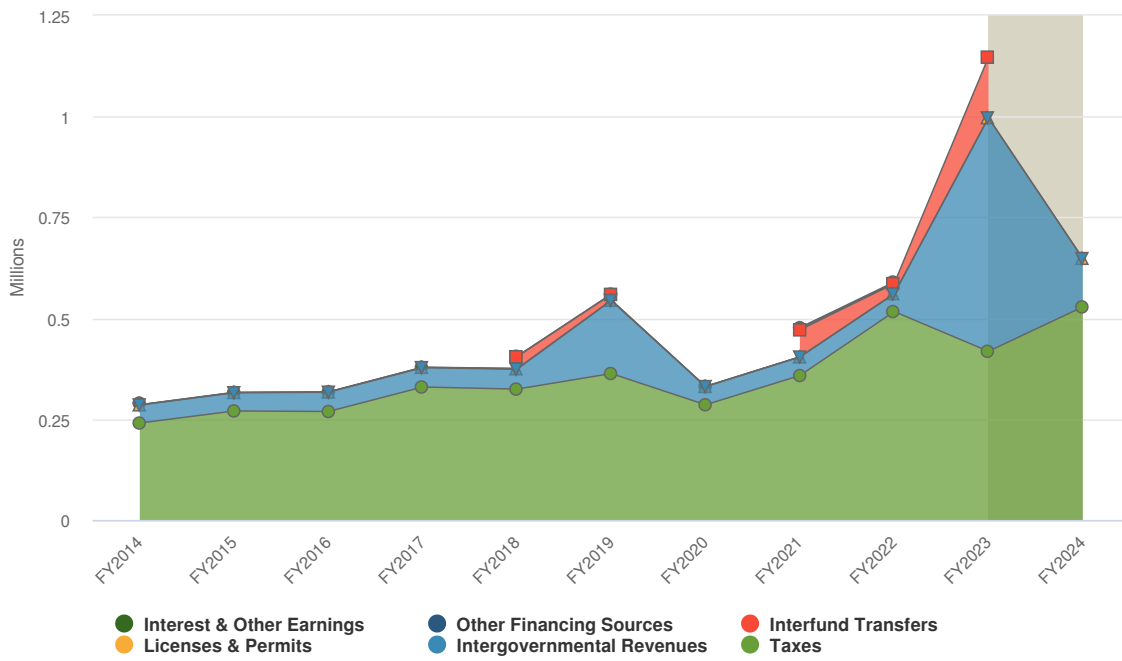


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

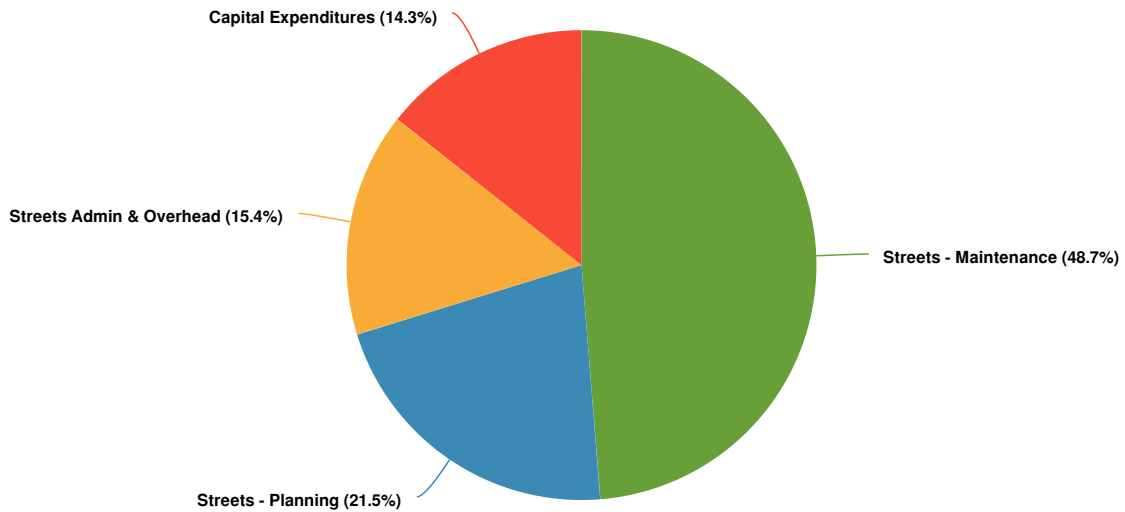


Grey background indicates budgeted figures.

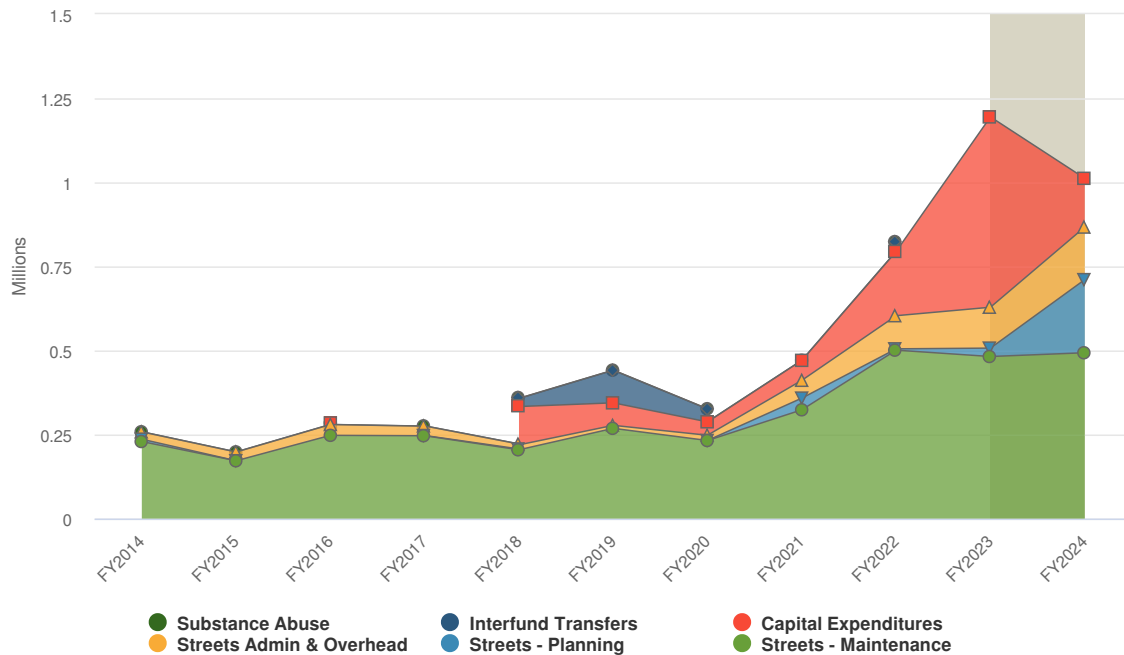
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Taxes	\$418,000.00	\$528,000.00	26.3%
Licenses & Permits	\$600.00	\$600.00	0%
Intergovernmental Revenues	\$578,417.50	\$119,858.50	-79.3%
Interfund Transfers	\$150,000.00	\$0.00	-100%
Total Revenue Source:	\$1,147,017.50	\$648,458.50	-43.5%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

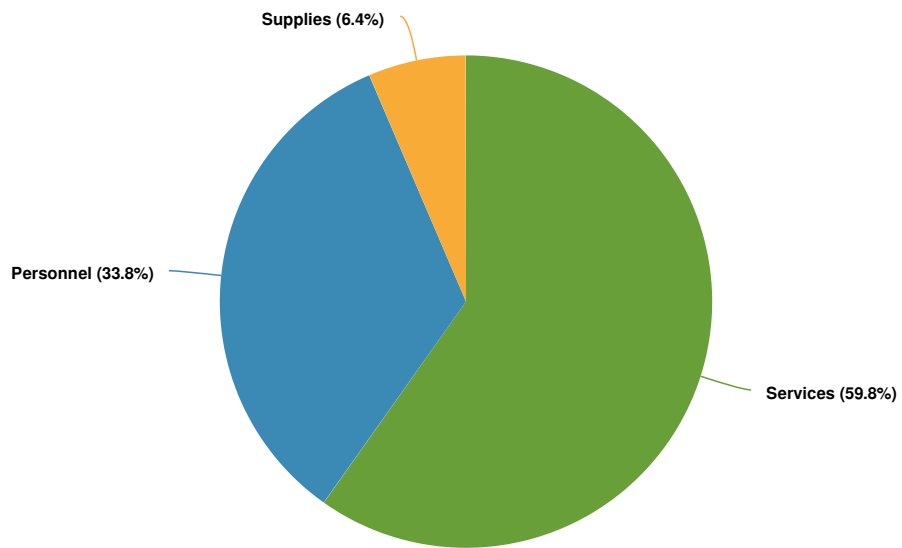


Grey background indicates budgeted figures.

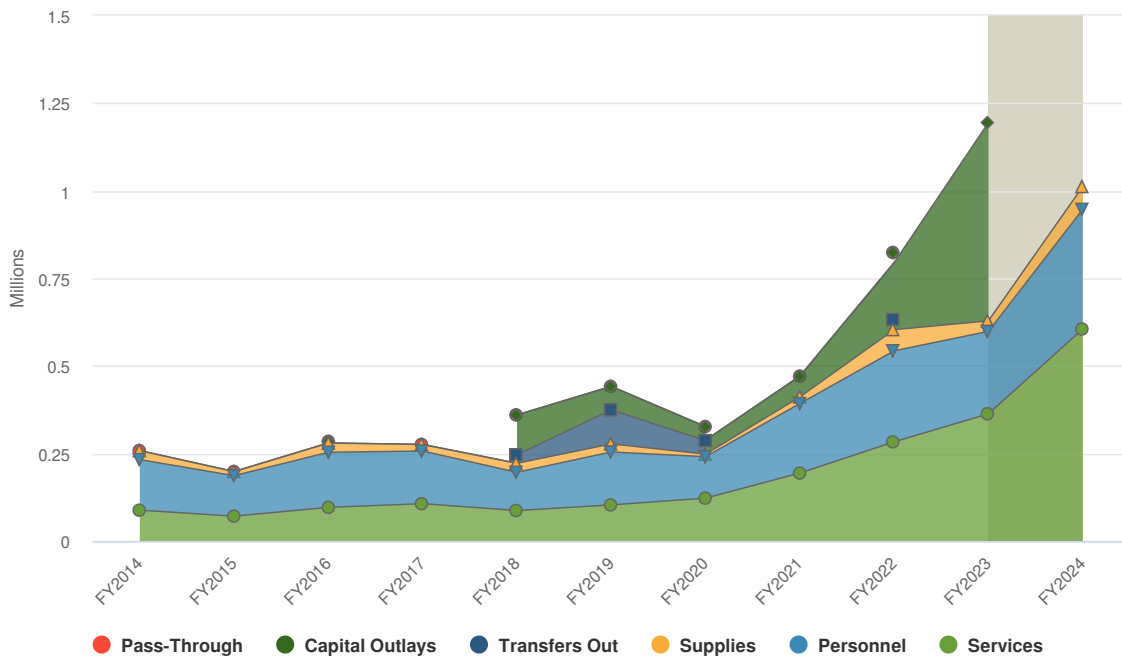
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Streets - Maintenance	\$481,967.86	\$493,167.80	2.3%
Streets - Planning	\$25,000.00	\$217,459.63	769.8%
Streets Admin & Overhead	\$121,582.50	\$156,296.63	28.6%
Capital Expenditures	\$566,047.00	\$145,000.00	-74.4%
Total Expenditures:	\$1,194,597.36	\$1,011,924.06	-15.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



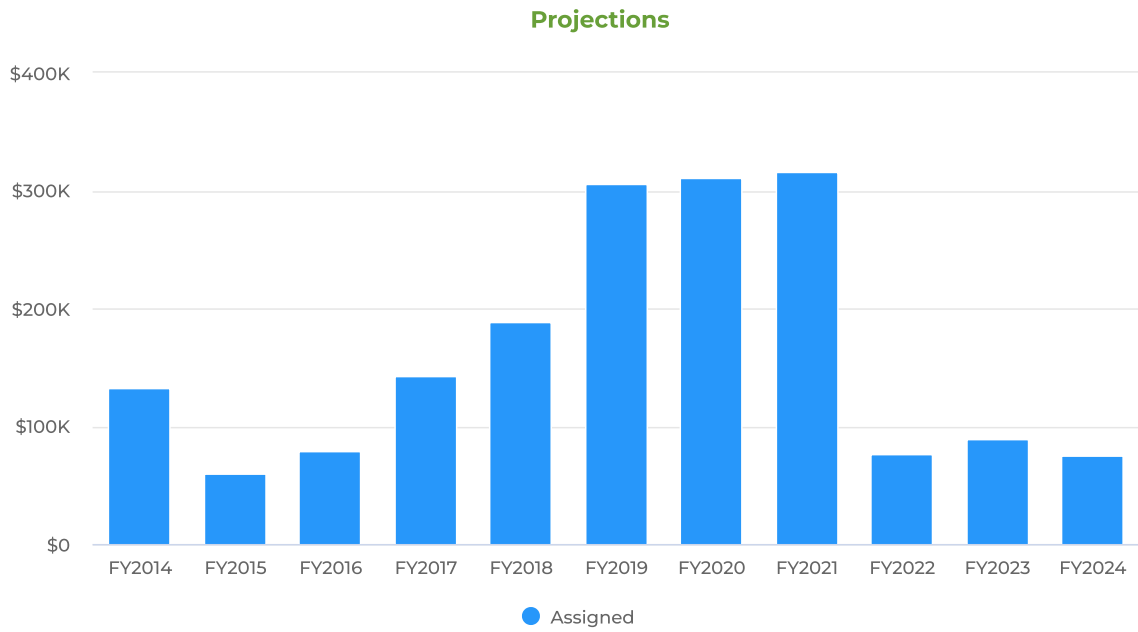
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$235,360.30	\$341,731.43	45.2%
Supplies	\$30,000.00	\$65,000.00	116.7%
Services	\$363,190.06	\$605,192.63	66.6%
Capital Outlays	\$566,047.00	\$0.00	-100%
Total Expense Objects:	\$1,194,597.36	\$1,011,924.06	-15.3%

Fund Balance



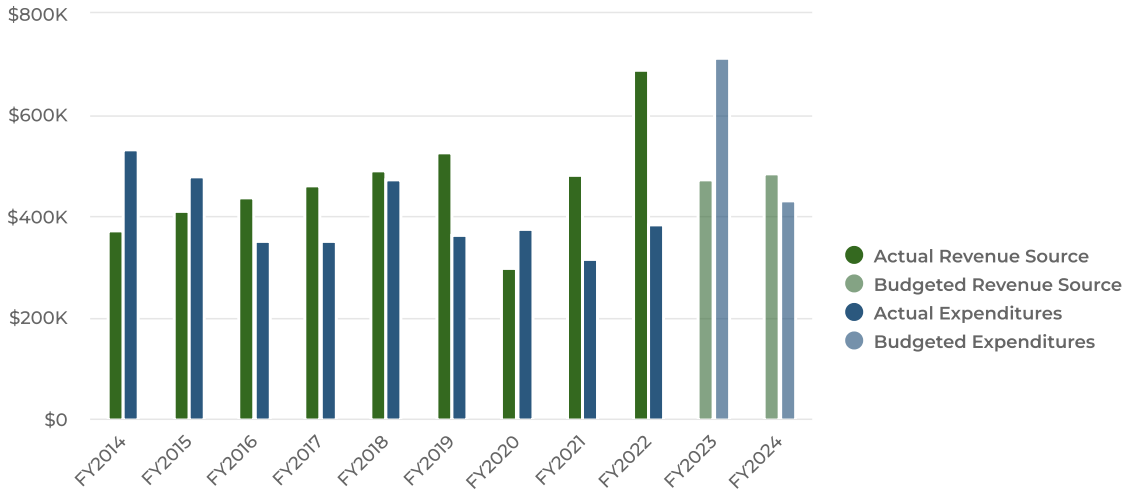
	FY2023	FY2024	% Change
Fund Balance	—	—	
Assigned	\$89,026	\$75,746	-14.9%
Total Fund Balance:	\$89,026	\$75,746	-14.9%



Tourism Promotion and Development Fund

Summary

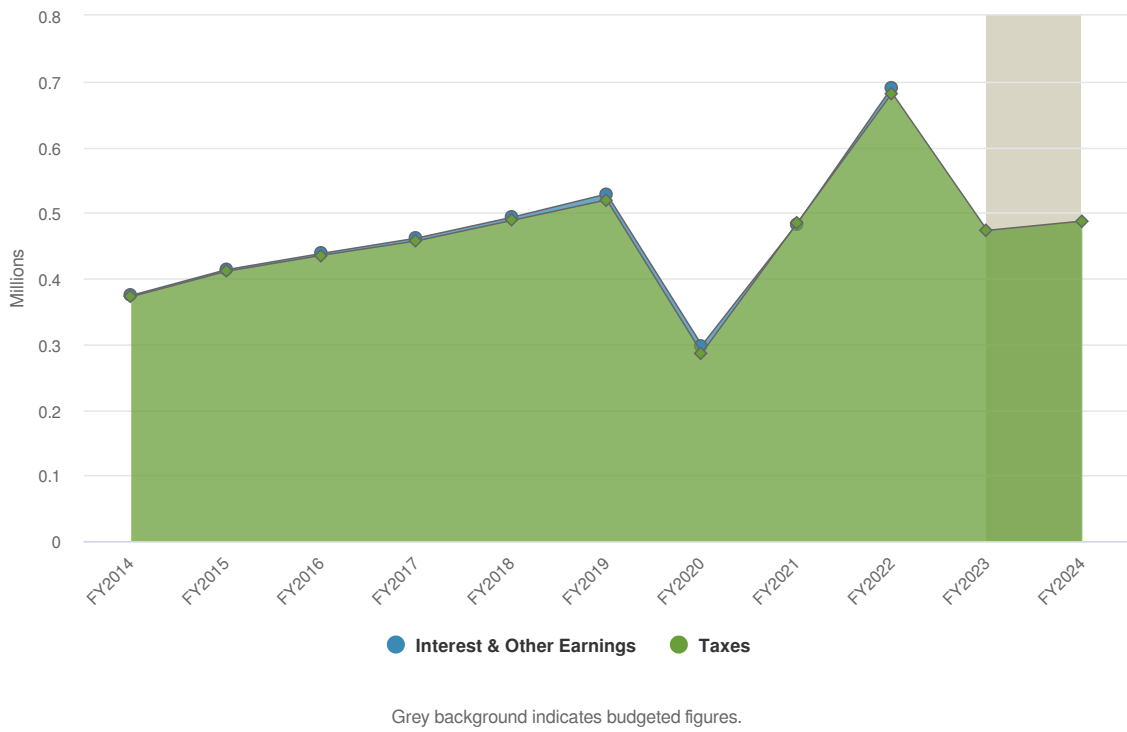
The City of Stevenson is projecting \$487.19K of revenue in FY2024, which represents a 3% increase over the prior year. Budgeted expenditures are projected to decrease by 39.4% or \$281.75K to \$432.88K in FY2024.



Revenues by Source



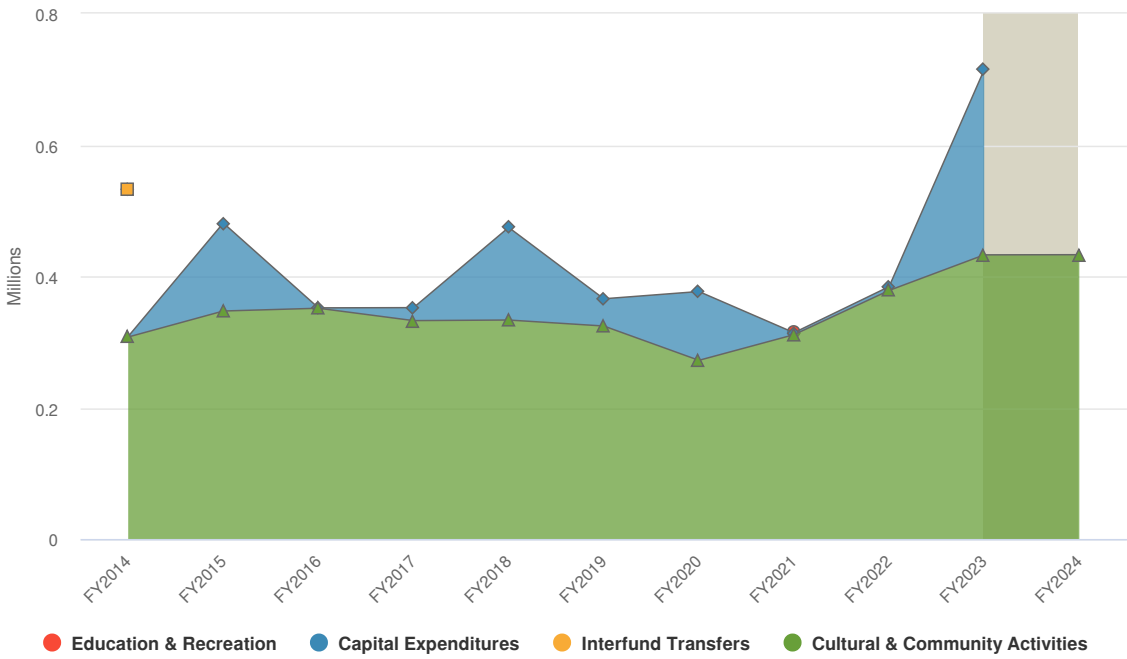
Budgeted and Historical 2024 Revenues by Source



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Taxes	\$473,000.00	\$487,190.00	3%
Total Revenue Source:	\$473,000.00	\$487,190.00	3%

Expenditures by Function

Budgeted and Historical Expenditures by Function

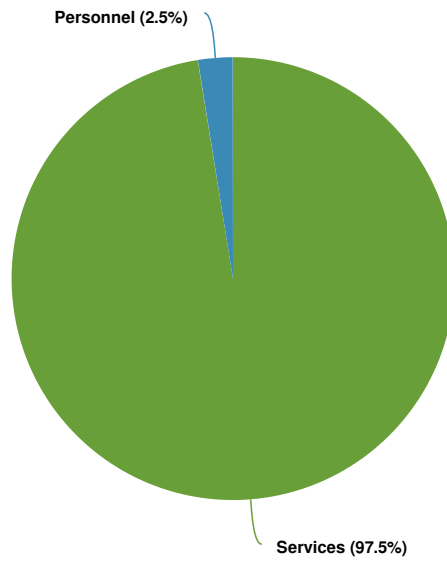


Grey background indicates budgeted figures.

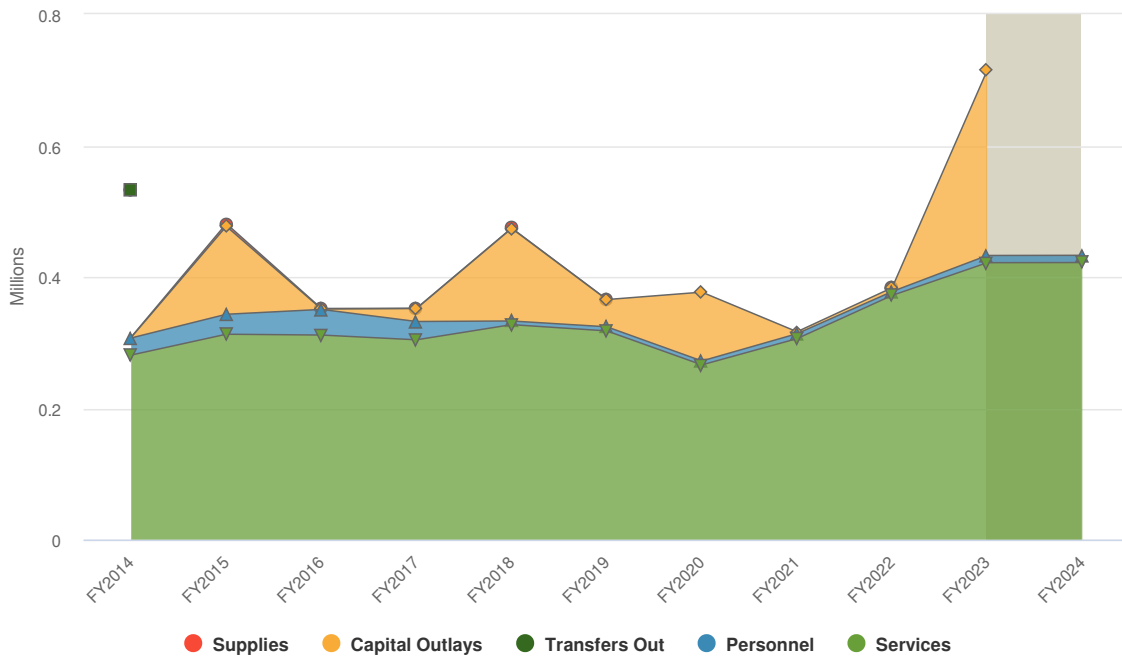
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Cultural & Community Activities	\$432,628.27	\$432,879.30	0.1%
Capital Expenditures	\$282,000.00	\$0.00	-100%
Total Expenditures:	\$714,628.27	\$432,879.30	-39.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$11,000.00	\$11,000.00	0%
Services	\$421,628.27	\$421,879.30	0.1%
Capital Outlays	\$282,000.00	\$0.00	-100%
Total Expense Objects:	\$714,628.27	\$432,879.30	-39.4%

Fund Balance

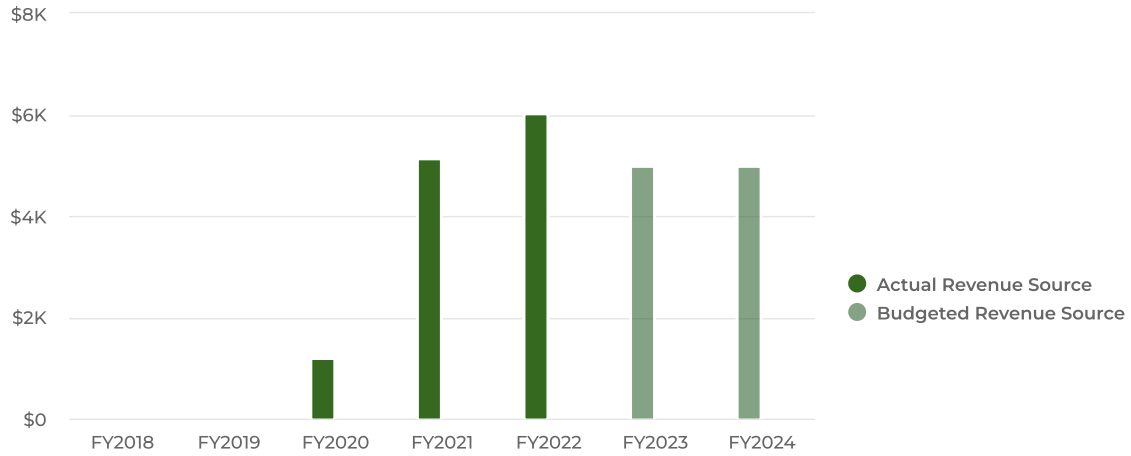


	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$862,979	\$917,289	6.3%
Total Fund Balance:	\$862,979	\$917,289	6.3%



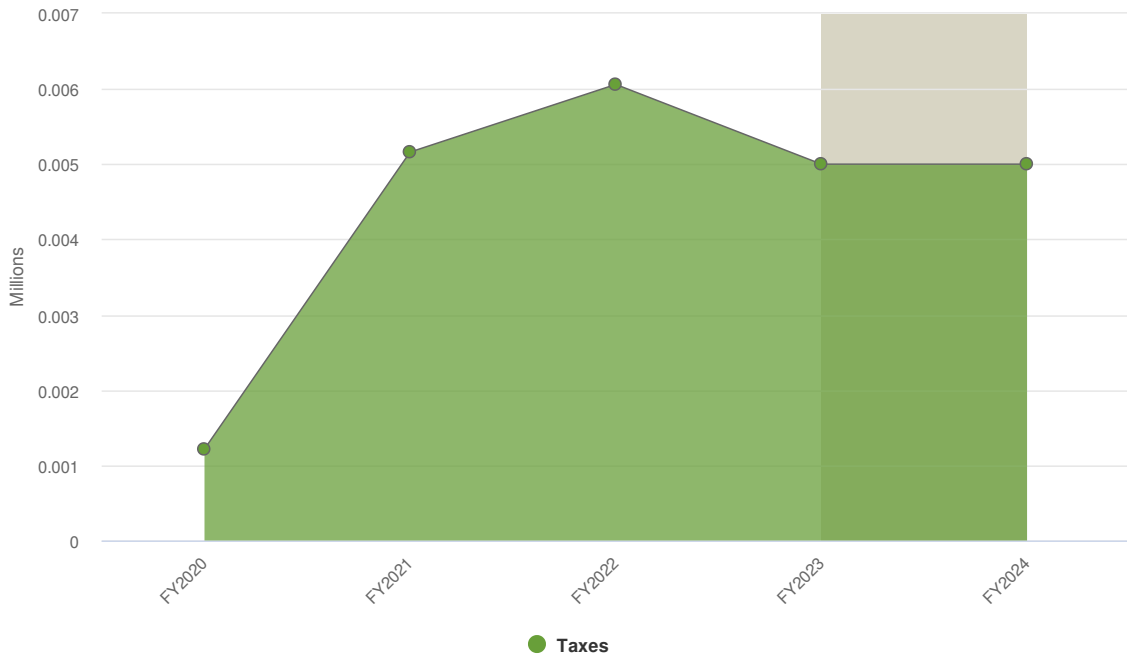
Summary

The City of Stevenson is projecting \$5K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues by Source

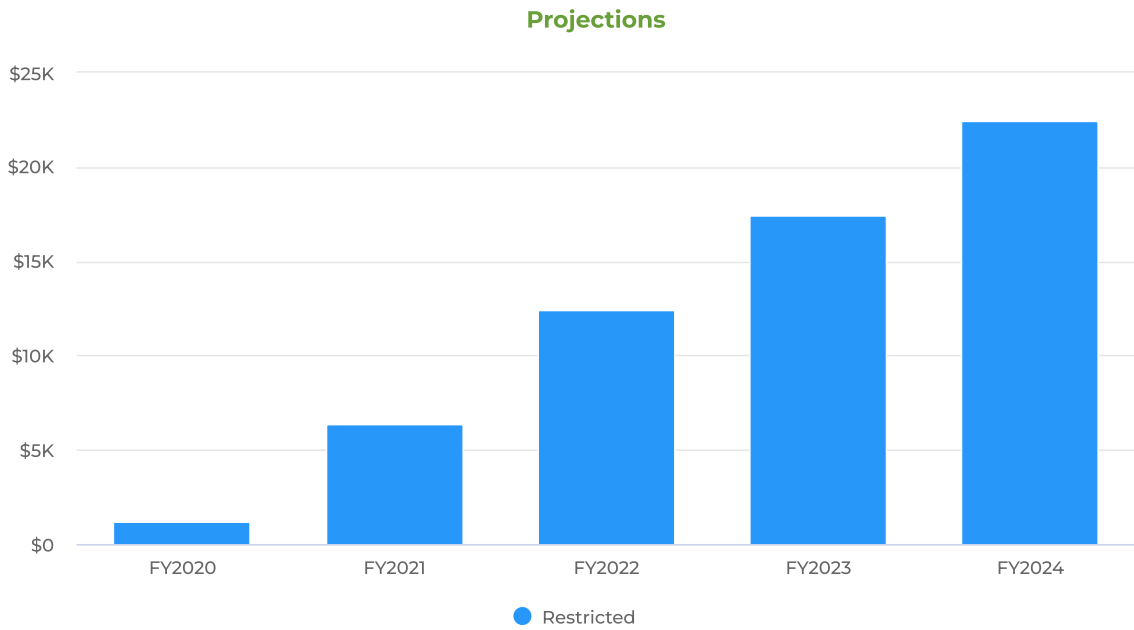
Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Taxes	\$5,000.00	\$5,000.00	0%
Total Revenue Source:	\$5,000.00	\$5,000.00	0%

Fund Balance

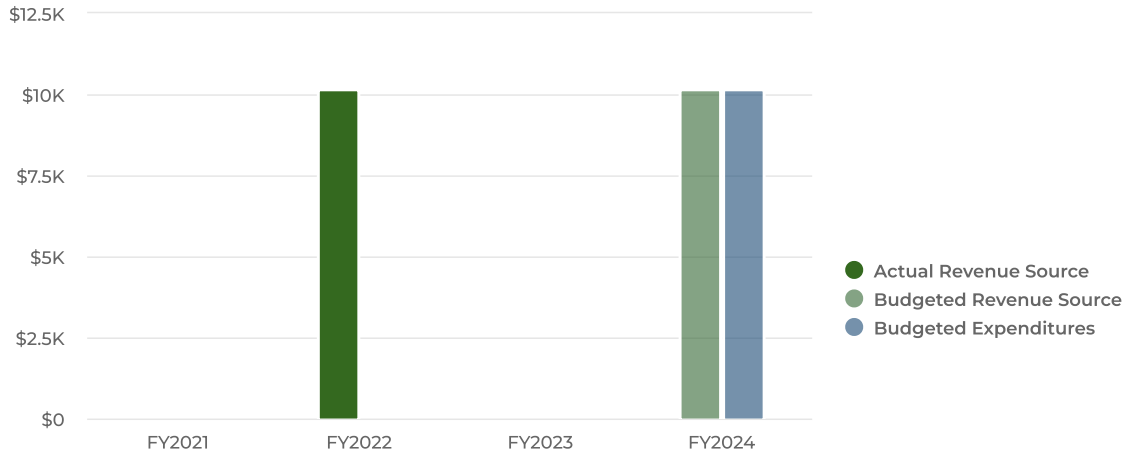


	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$17,435	\$22,435	28.7%
Total Fund Balance:	\$17,435	\$22,435	28.7%



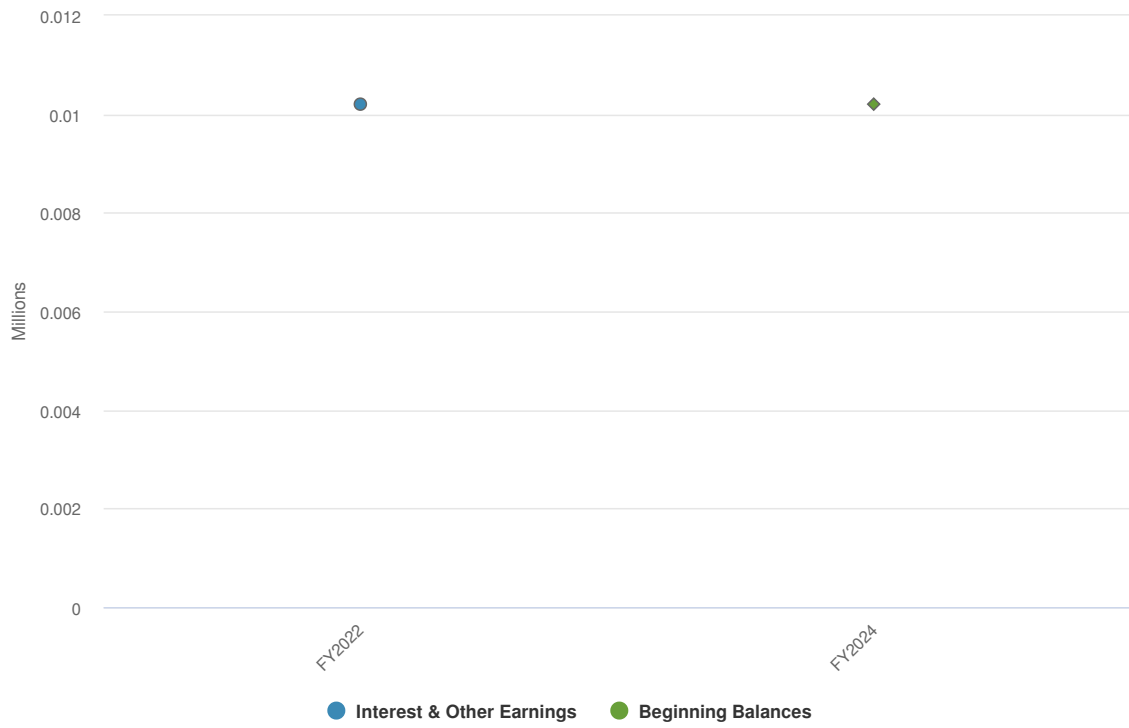
Summary

The City of Stevenson is projecting \$10.19K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$10.19K in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source

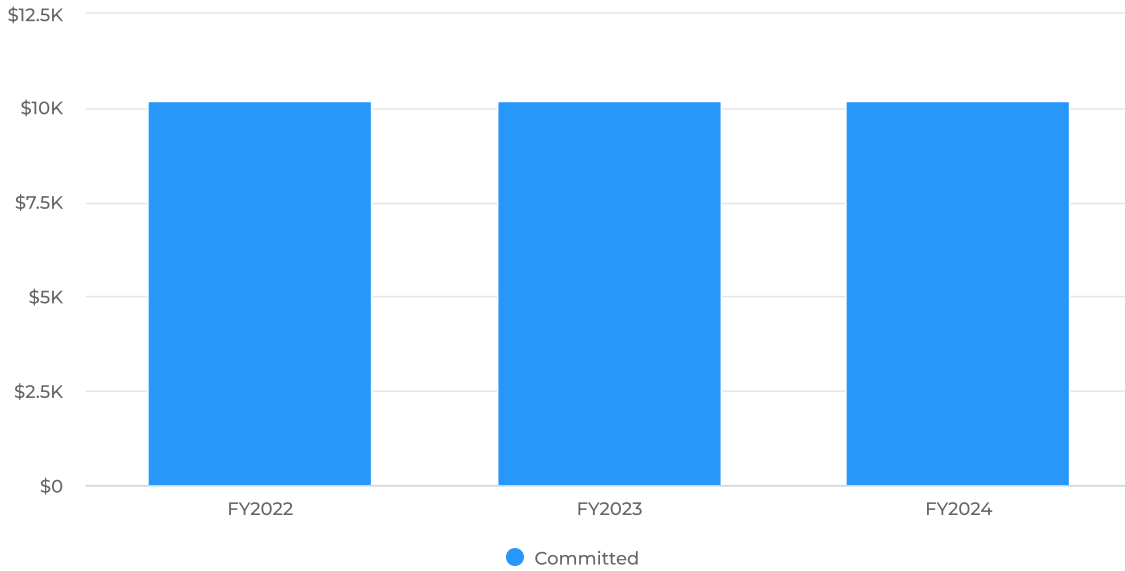


Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Beginning Balances		\$10,190.57	N/A
Total Revenue Source:	\$0.00	\$10,190.57	N/A



Fund Balance

Projections



	FY2023	FY2024	% Change
Fund Balance	—	—	
Committed	\$10,191	\$10,191	0%
Total Fund Balance:	\$10,191	\$10,191	0%

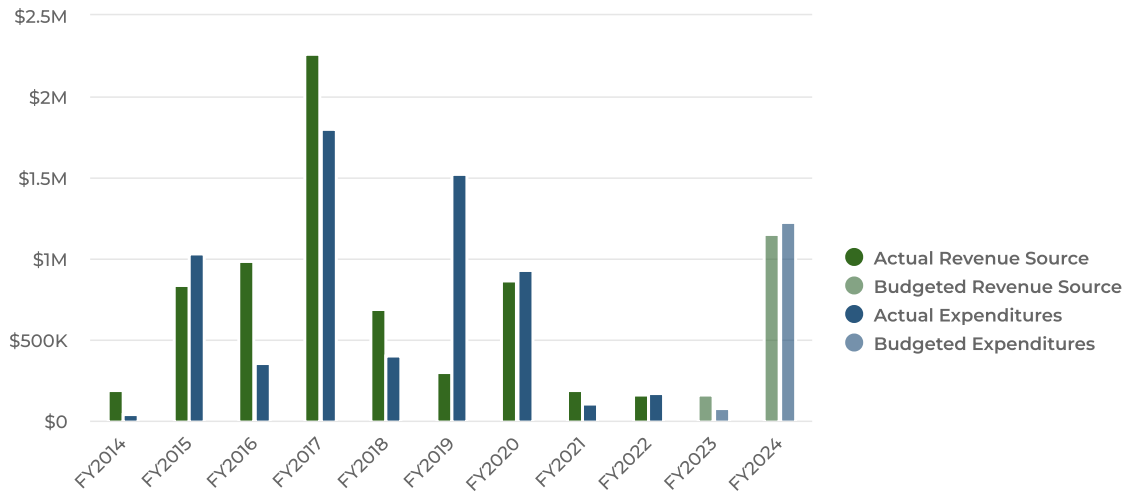


Capital Project Funds

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

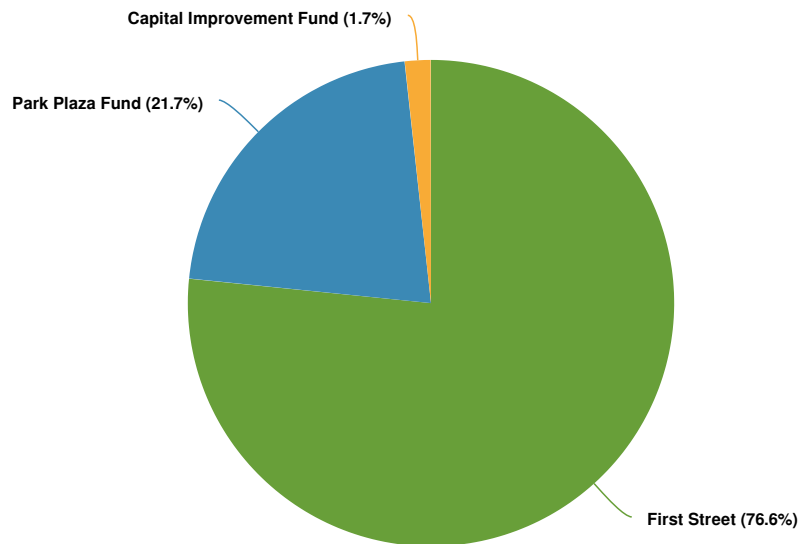
Summary

The City of Stevenson is projecting \$1.15M of revenue in FY2024, which represents a 596.9% increase over the prior year. Budgeted expenditures are projected to increase by % or \$1.15M to \$1.24M in FY2024.

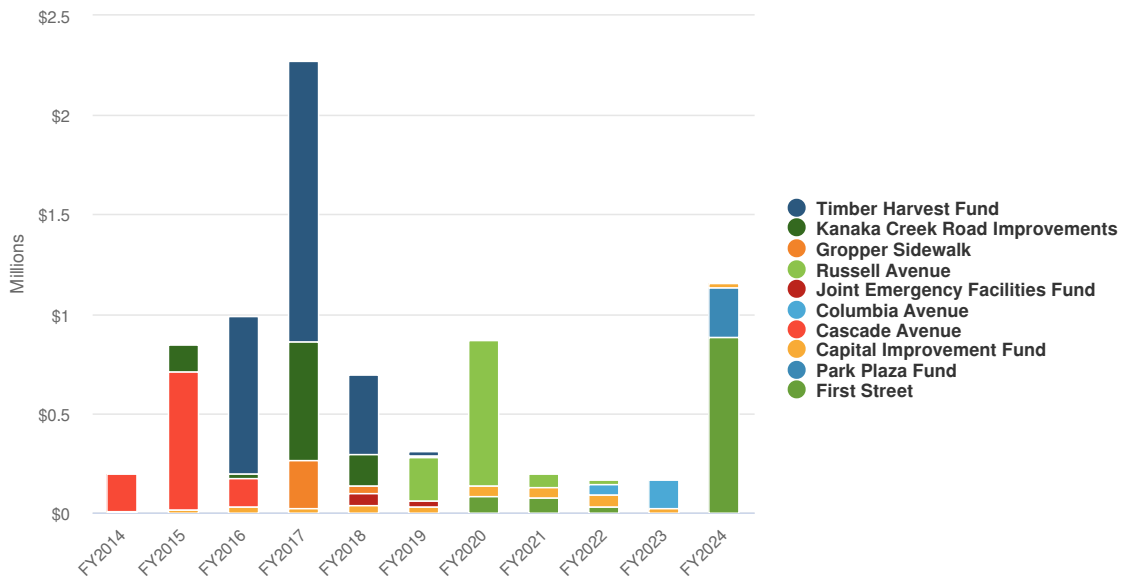


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



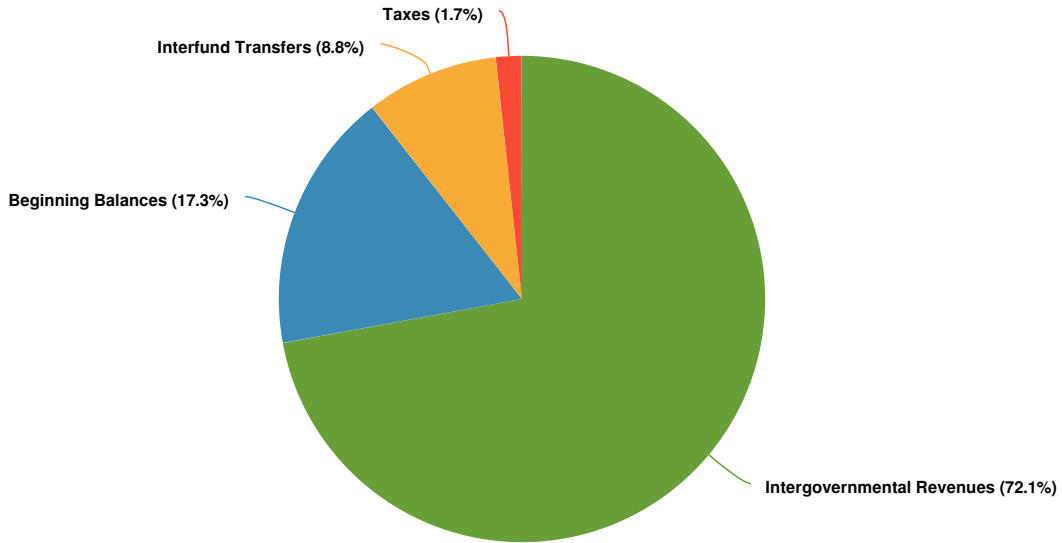
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Improvement Fund	\$20,000.00	\$20,000.00	0%
First Street	\$0.00	\$884,186.00	N/A
Columbia Avenue	\$145,617.25	\$0.00	-100%
Park Plaza Fund	\$0.00	\$250,000.00	N/A
Total:	\$165,617.25	\$1,154,186.00	596.9%

Revenues by Source

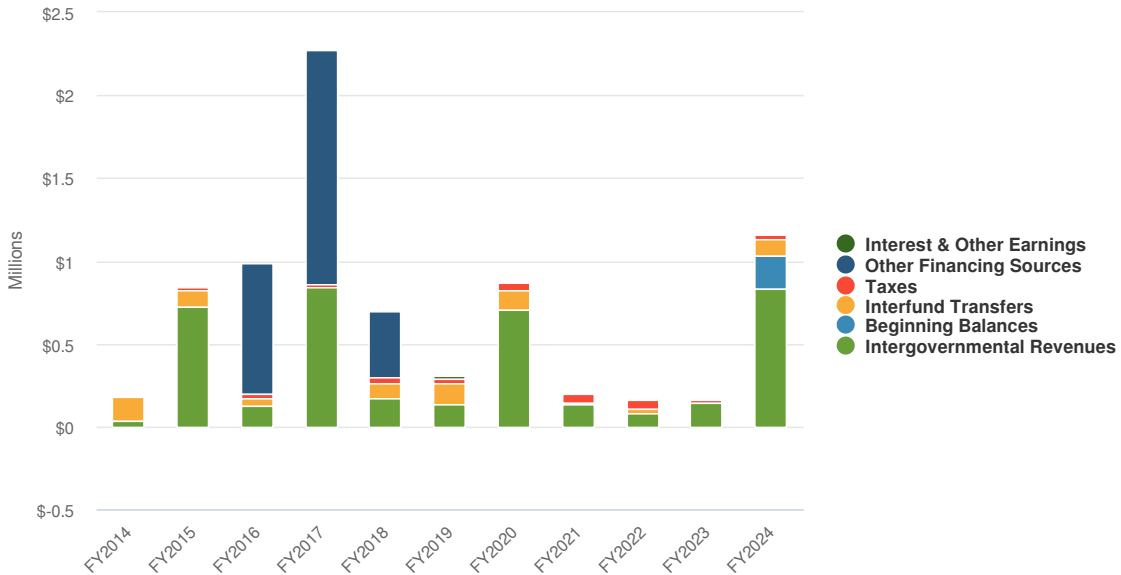
The majority of revenues for capital projects are grants from state or federal agencies. In 2024, there are currently two projects with grants-the First Street Pedestrian Overlook project, and the Park Plaza project. Additionally, the Columbia Avenue and Cascade Avenue Projects may have funds later in 2024 as contracts for grants and loans are secured.

The Interfund Transfer is from the Capital Improvement Fund to the First Street project to bridge the funding gap and meet matching requirements.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



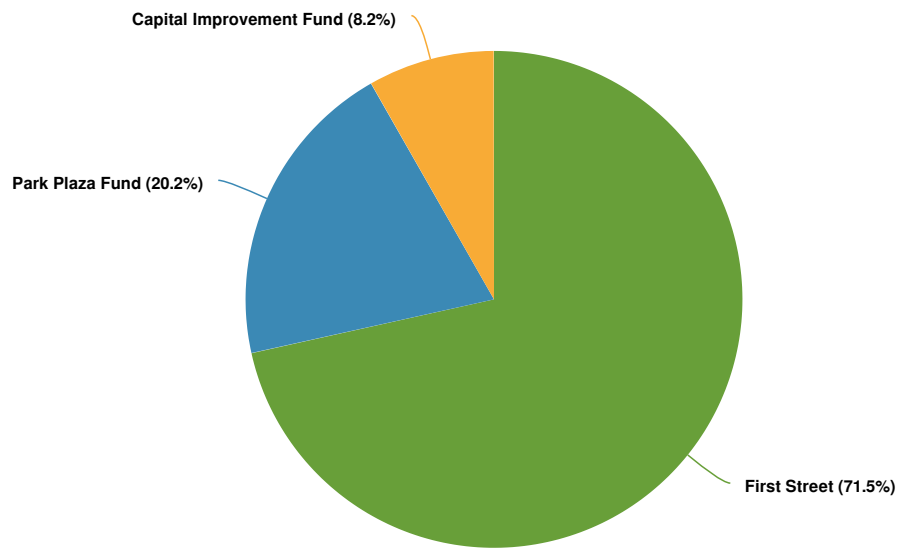
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)



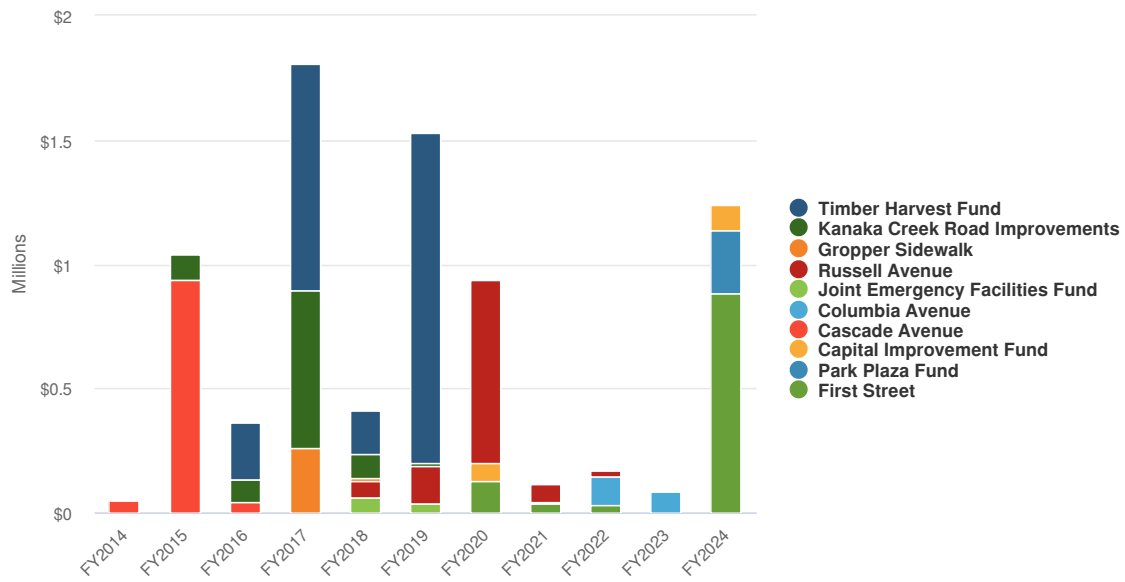
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Beginning Balances		\$200,000.00	N/A
Taxes	\$20,000.00	\$20,000.00	0%
Intergovernmental Revenues	\$145,617.25	\$832,364.00	471.6%
Interfund Transfers	\$0.00	\$101,822.00	N/A
Total Revenue Source:	\$165,617.25	\$1,154,186.00	596.9%

Expenditures by Fund

2024 Expenditures by Fund



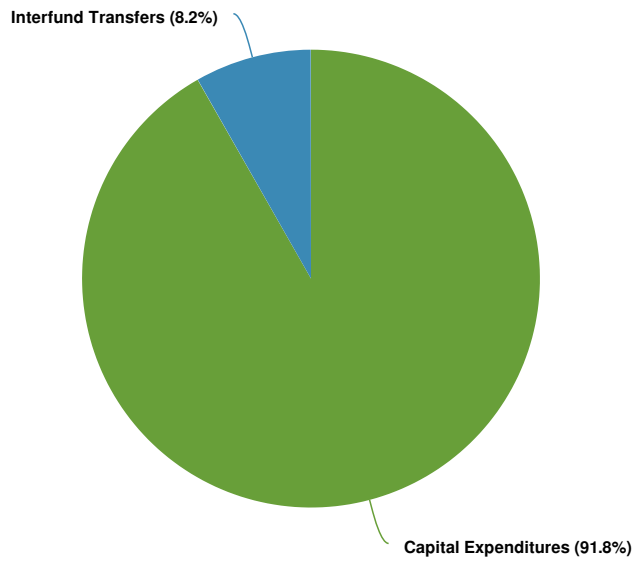
Budgeted and Historical 2024 Expenditures by Fund



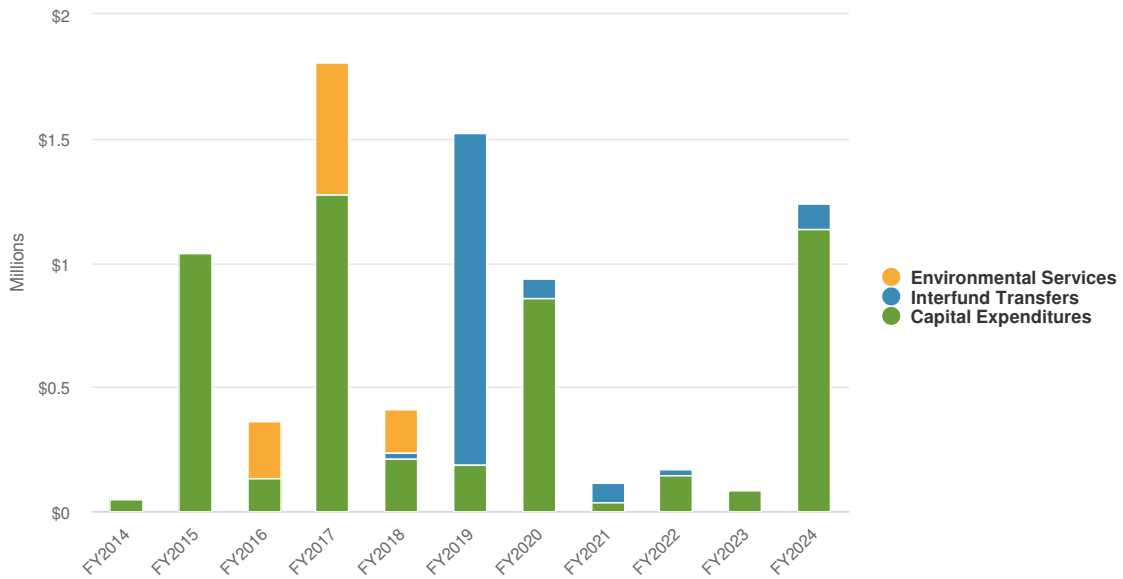
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Improvement Fund	\$0.00	\$101,822.00	N/A
First Street	\$0.00	\$884,186.00	N/A
Columbia Avenue	\$82,329.77	\$0.00	-100%
Park Plaza Fund	\$0.00	\$250,000.00	N/A
Total:	\$82,329.77	\$1,236,008.00	1,401.3%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



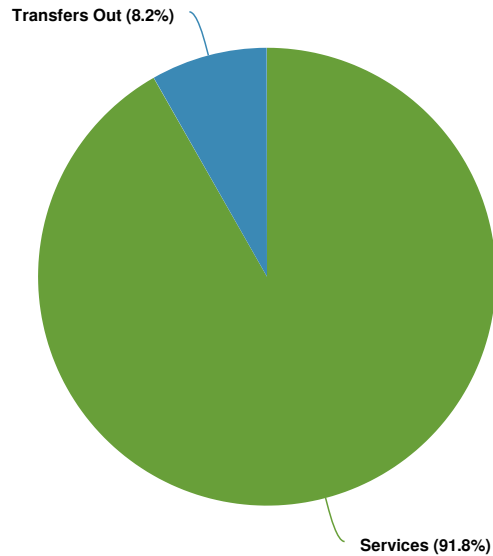
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Capital Expenditures	\$82,329.77	\$1,134,186.00	1,277.6%
Interfund Transfers	\$0.00	\$101,822.00	N/A



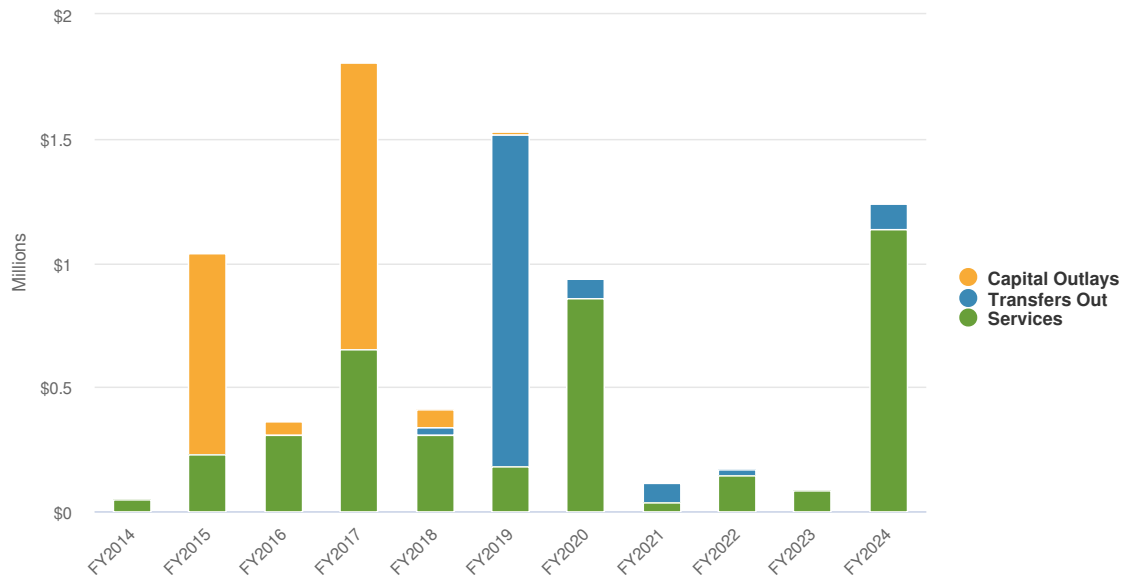
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Expenditures:	\$82,329.77	\$1,236,008.00	1,401.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Transfers Out	\$0.00	\$101,822.00	N/A
Services	\$82,329.77	\$1,134,186.00	1,277.6%
Total Expense Objects:	\$82,329.77	\$1,236,008.00	1,401.3%

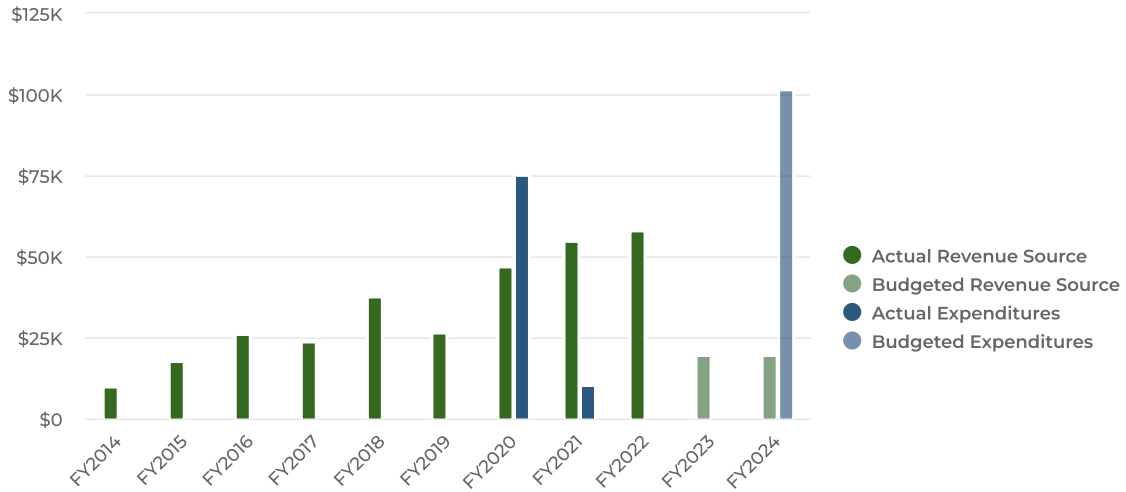




Capital Improvement Fund

Summary

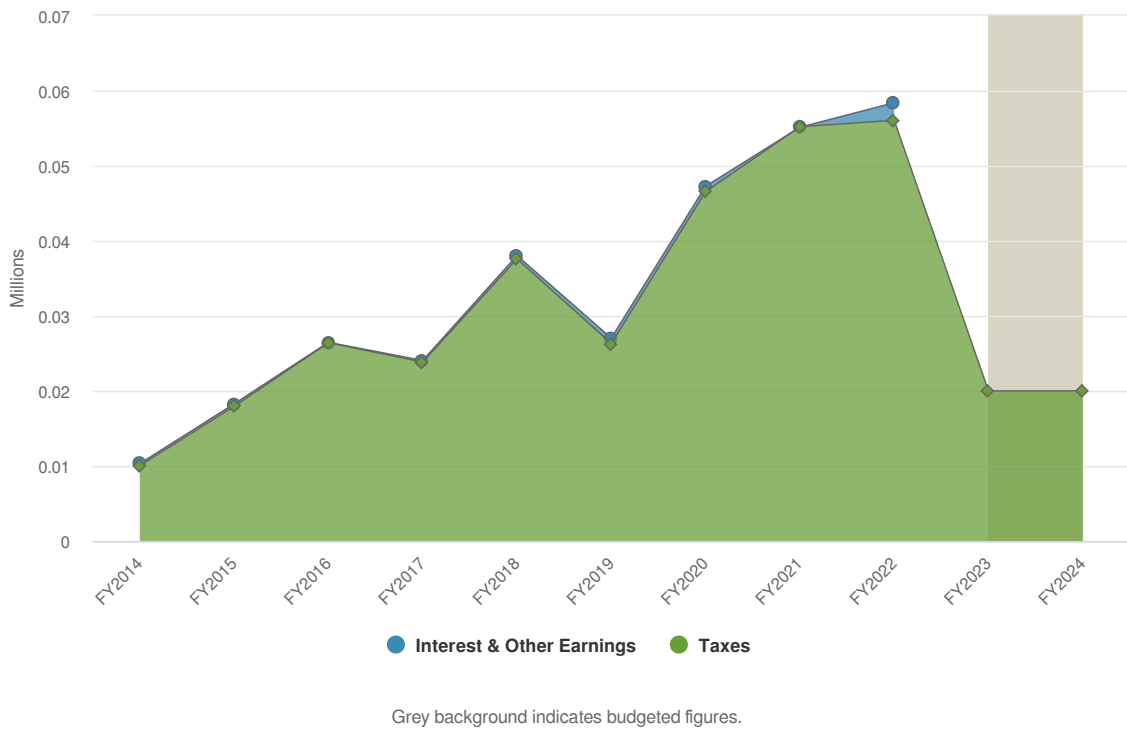
The City of Stevenson is projecting \$20K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by % or \$101.82K to \$101.82K in FY2024.



Revenues by Source



Budgeted and Historical 2024 Revenues by Source



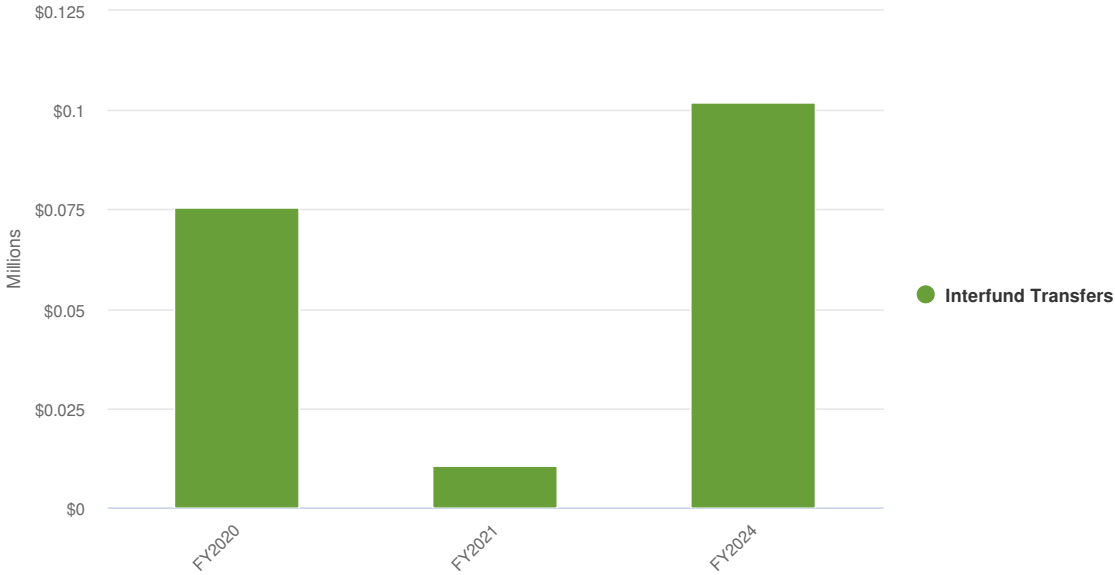
The revenues for the Capital Improvement Fund come from the .25% Real Estate Excise Tax and can only be used for capital projects as outlined in the city's Capital Improvement Program.

These funds are also invested and earn a small amount of interest annually.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Taxes	\$20,000.00	\$20,000.00	0%
Total Revenue Source:	\$20,000.00	\$20,000.00	0%

Expenditures by Function

Budgeted and Historical Expenditures by Function

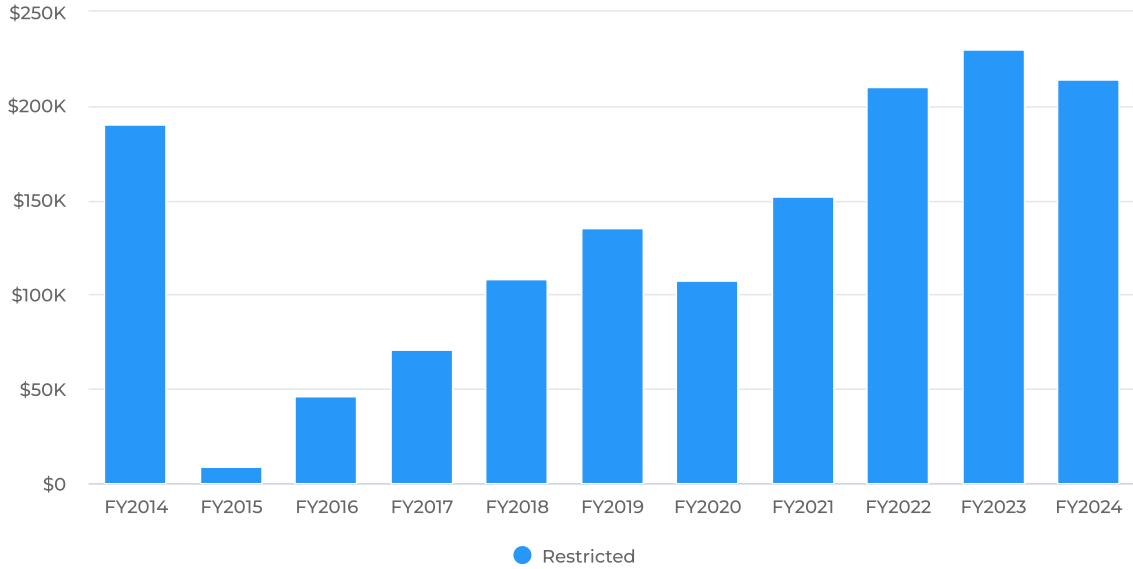


Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Interfund Transfers	\$0.00	\$101,822.00	N/A
Total Expenditures:	\$0.00	\$101,822.00	N/A

Fund Balance

After years of building up the fund, there will be a transfer to the First Street project to cover a gap in funding. Staff continues to mitigate the impact to try to reduce the amount of the transfer.

Projections



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$230,190	\$213,934	-7.1%
Total Fund Balance:	\$230,190	\$213,934	-7.1%

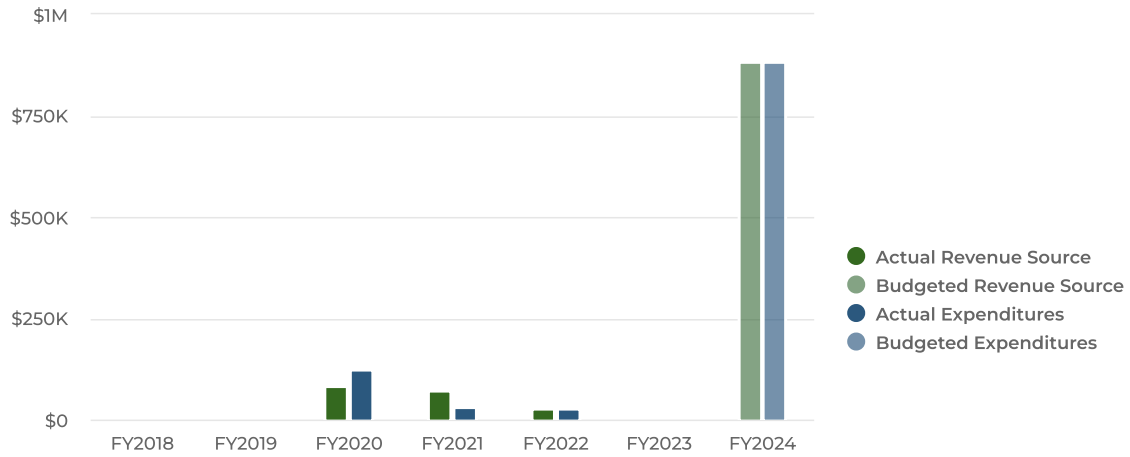


First Street

This fund is for the 1st Street Pedestrian Overlook project funded by the Transportation Alternatives Program. The project began design in 2020 and ran into a delay when it was discovered WSDOT still owned the First Street Right of Way from the couplet project in the 1990s. The issue has been resolved and construction is set for 2024.

Summary

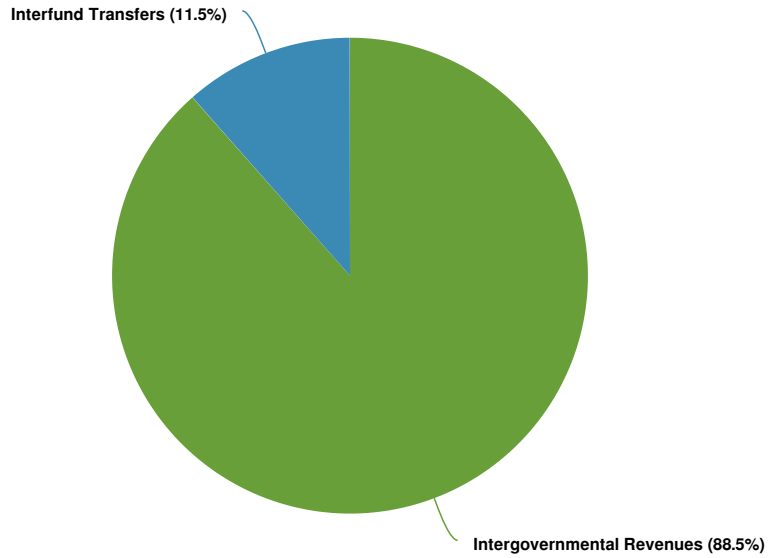
The City of Stevenson is projecting \$884.19K of revenue in FY2024, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$884.19K to \$884.19K in FY2024.



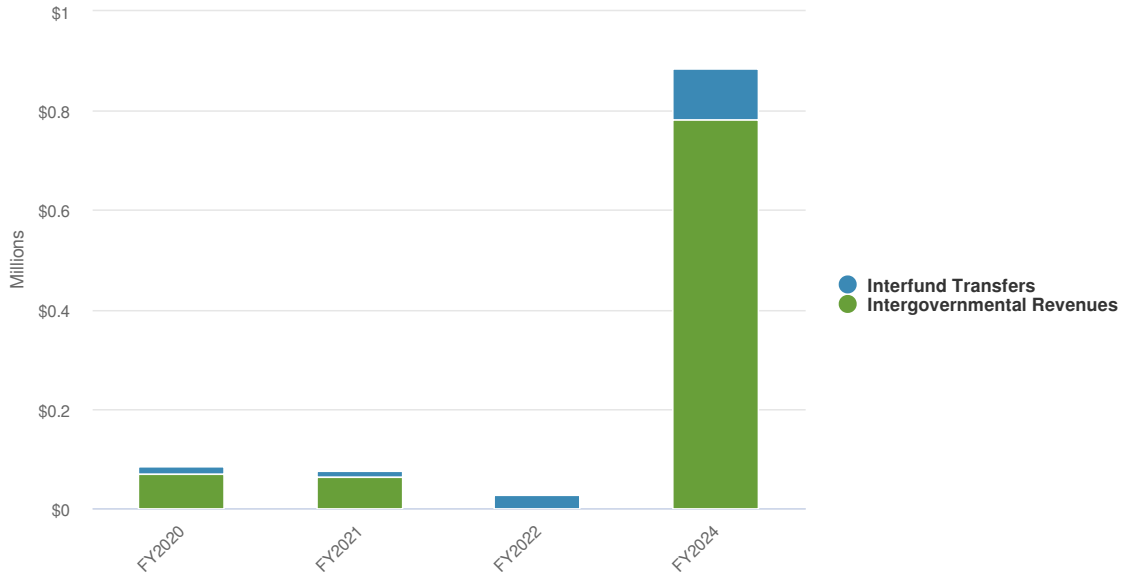
Revenues by Source

The revenues are from a federal transportation grant, passed through the state, and a partial grant to cover matching fund from the Transportation Improvement Board. Additional revenues to cover fundign gaps are internal transferred from the Street and Capital Improvement funds.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



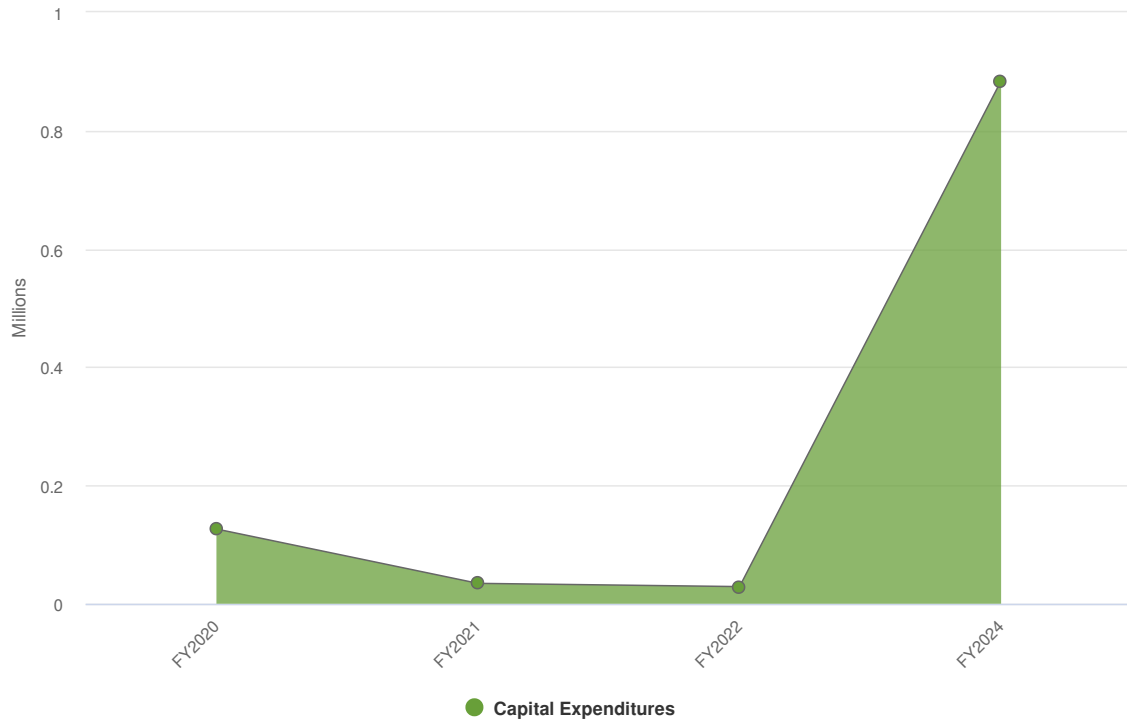
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenues	\$0.00	\$782,364.00	N/A



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Interfund Transfers	\$0.00	\$101,822.00	N/A
Total Revenue Source:	\$0.00	\$884,186.00	N/A

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Capital Expenditures	\$0.00	\$884,186.00	N/A
Total Expenditures:	\$0.00	\$884,186.00	N/A

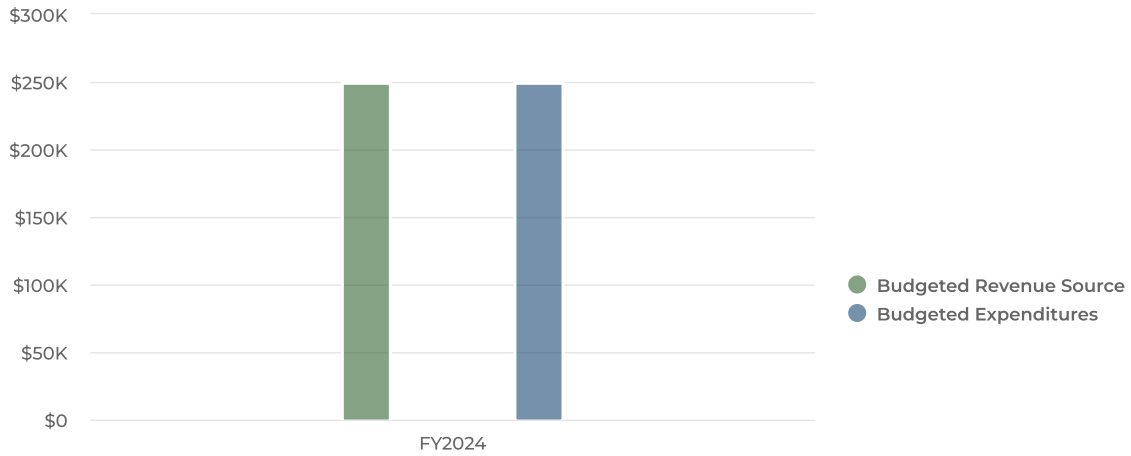


Park Plaza Fund

This is for the design and construction of the Park Plaza project. In 2024 there are grant funds from the Department of Commerce and a transfer from the Tourism Fund to create a shovel-ready project by the end of the year.

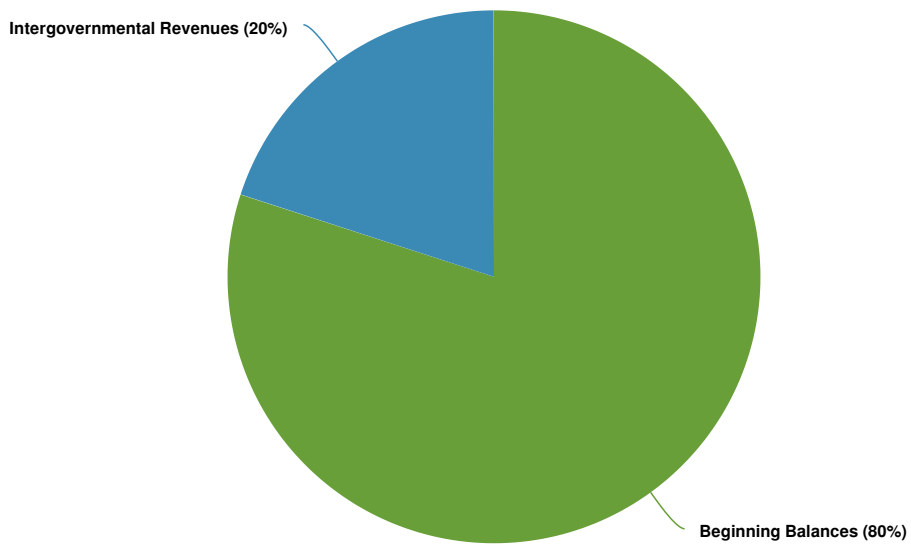
Summary

The City of Stevenson is projecting \$250K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$250K in FY2024.

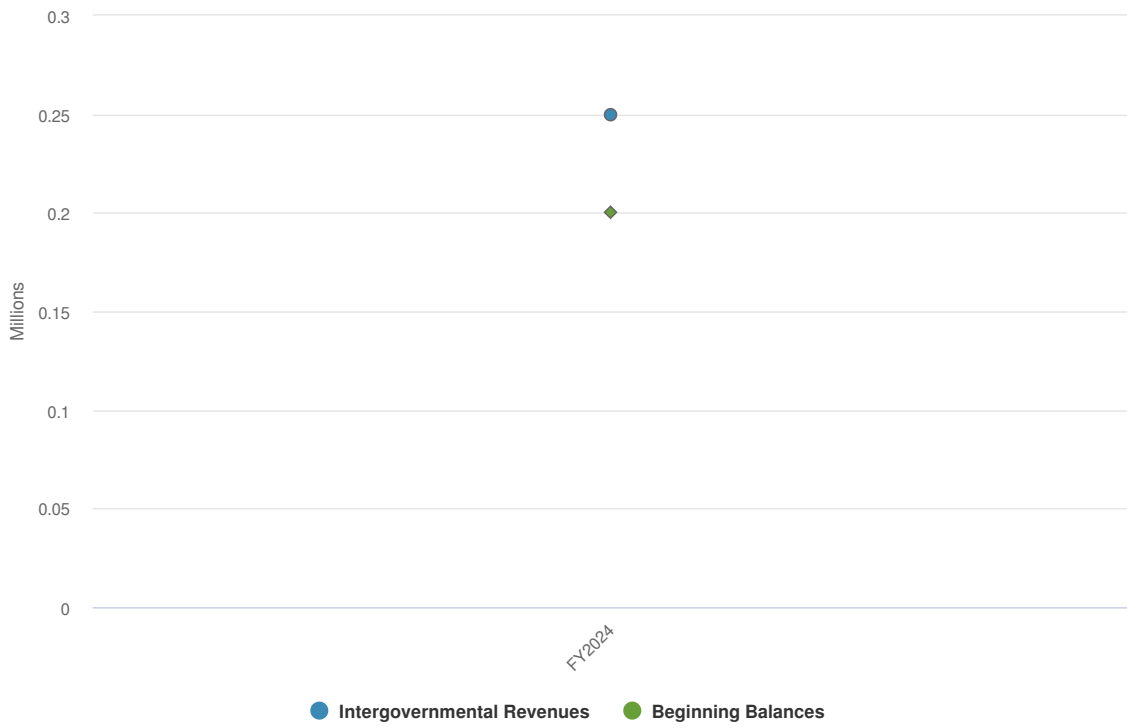


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Revenue Source		
Beginning Balances	\$200,000.00	N/A
Intergovernmental Revenues	\$50,000.00	N/A
Total Revenue Source:	\$250,000.00	N/A

Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Expense Objects		
Services	\$250,000.00	N/A
Total Expense Objects:	\$250,000.00	N/A

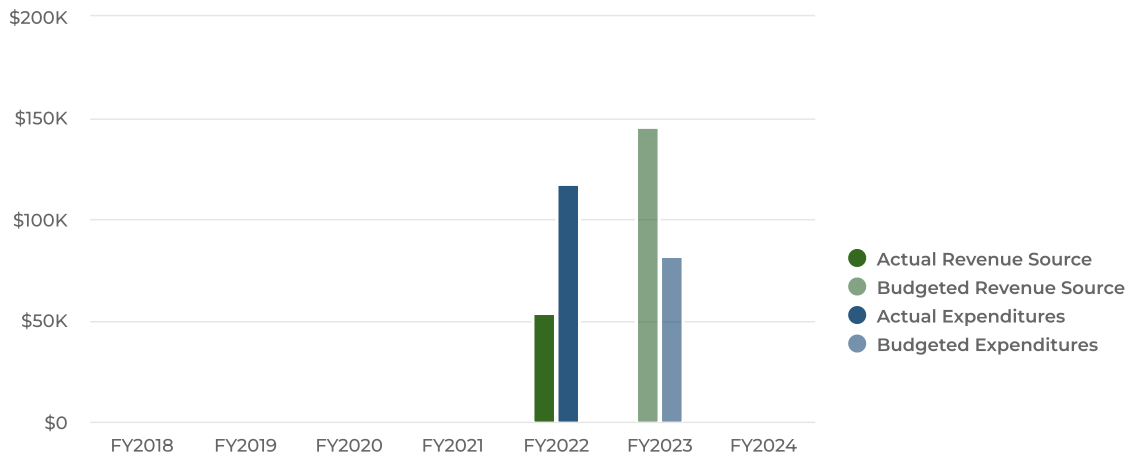


Columbia Avenue

This project is to look at the feasibility of realigning Columbia Avenue along Second Street. Costs in 2022 and 2023 are part of an Integrated Planning Grant from the Department of Ecology due to the brownfields identified along the property. If the project is deemed feasible, staff will apply for additional funding to move the project forward to construction. There are no project costs anticipated for 2024 at this time.

Summary

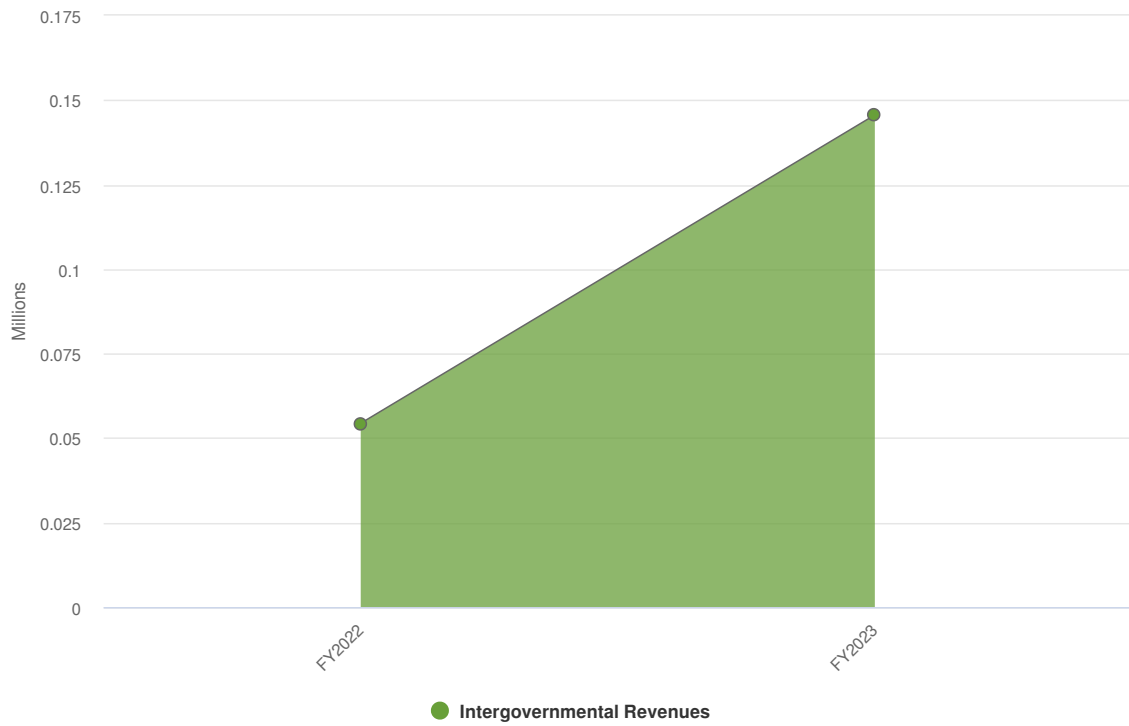
The City of Stevenson is projecting N/A of revenue in FY2024, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$82.33K to N/A in FY2024.



Revenues by Source



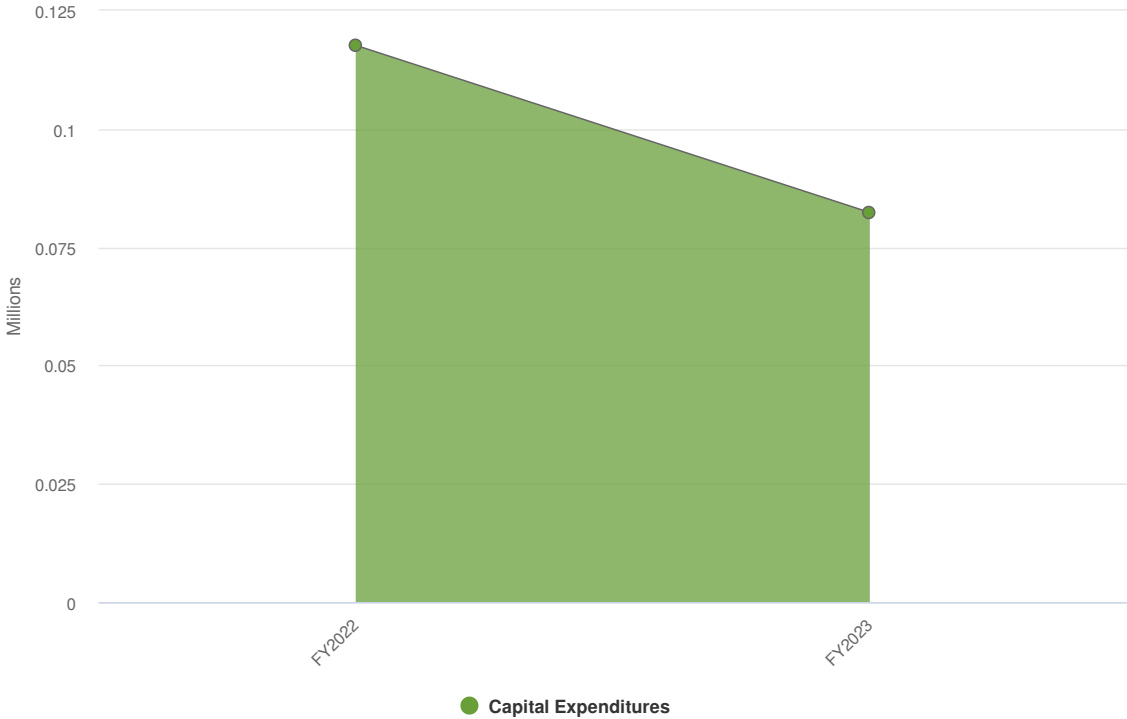
Budgeted and Historical 2024 Revenues by Source



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenues	\$145,617.25	\$0.00	-100%
Total Revenue Source:	\$145,617.25	\$0.00	-100%

Expenditures by Function

Budgeted and Historical Expenditures by Function

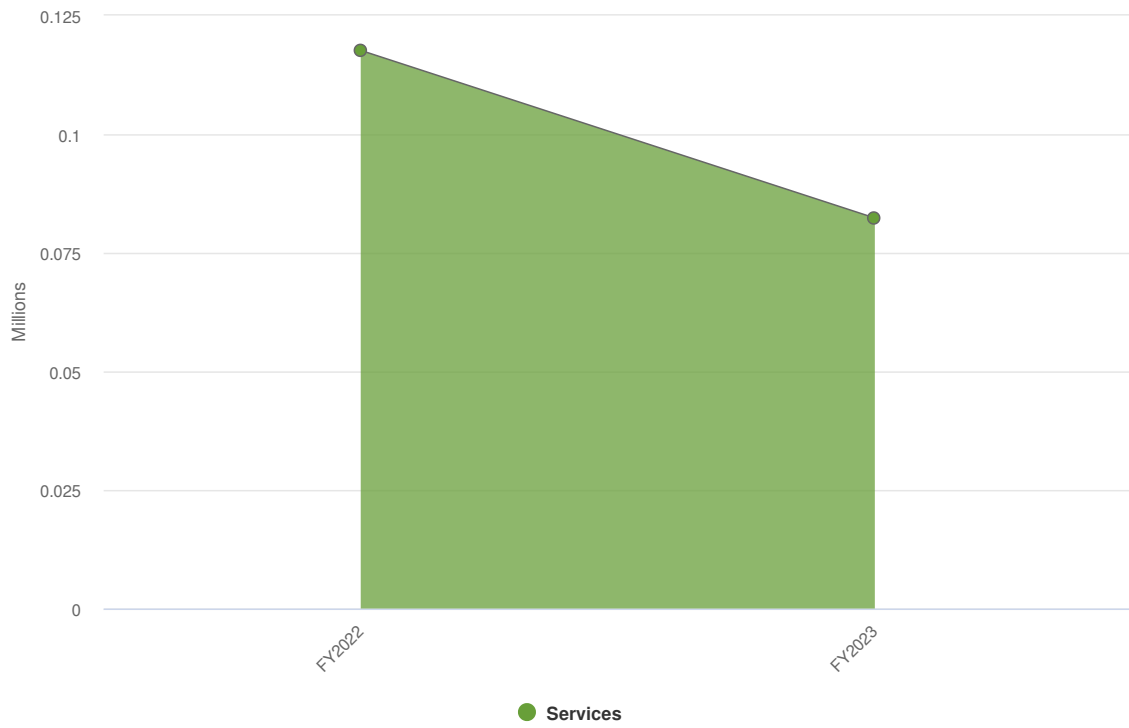


Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Capital Expenditures	\$82,329.77	\$0.00	-100%
Total Expenditures:	\$82,329.77	\$0.00	-100%

Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

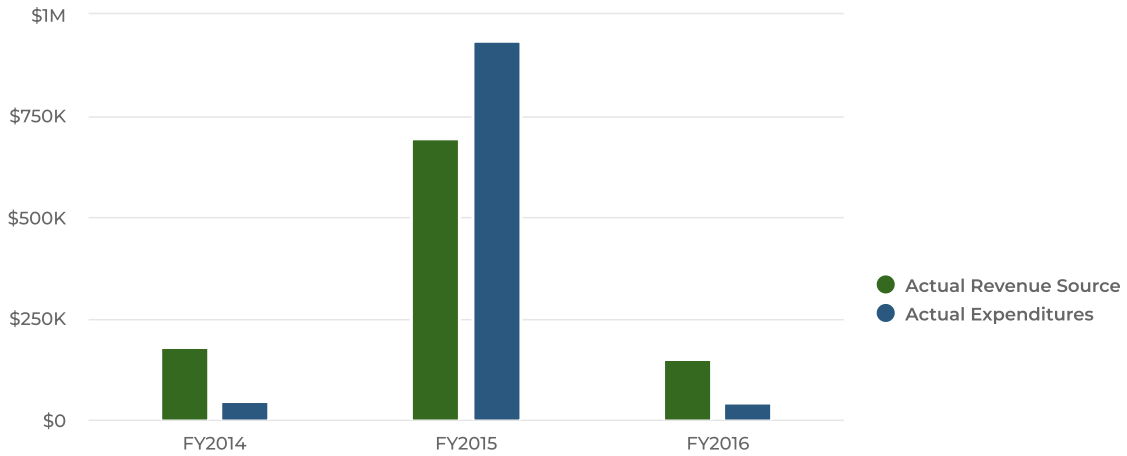


Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Services	\$82,329.77	\$0.00	-100%
Total Expense Objects:	\$82,329.77	\$0.00	-100%



Summary

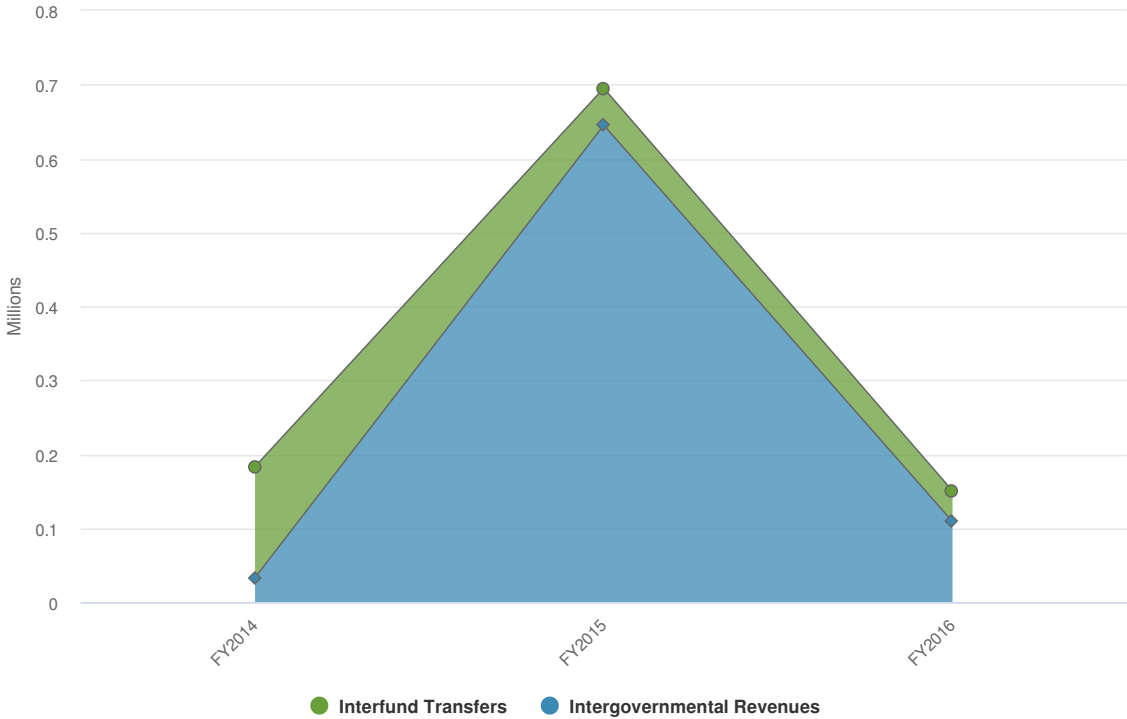
The City of Stevenson is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

Budgeted and Historical 2024 Revenues by Source



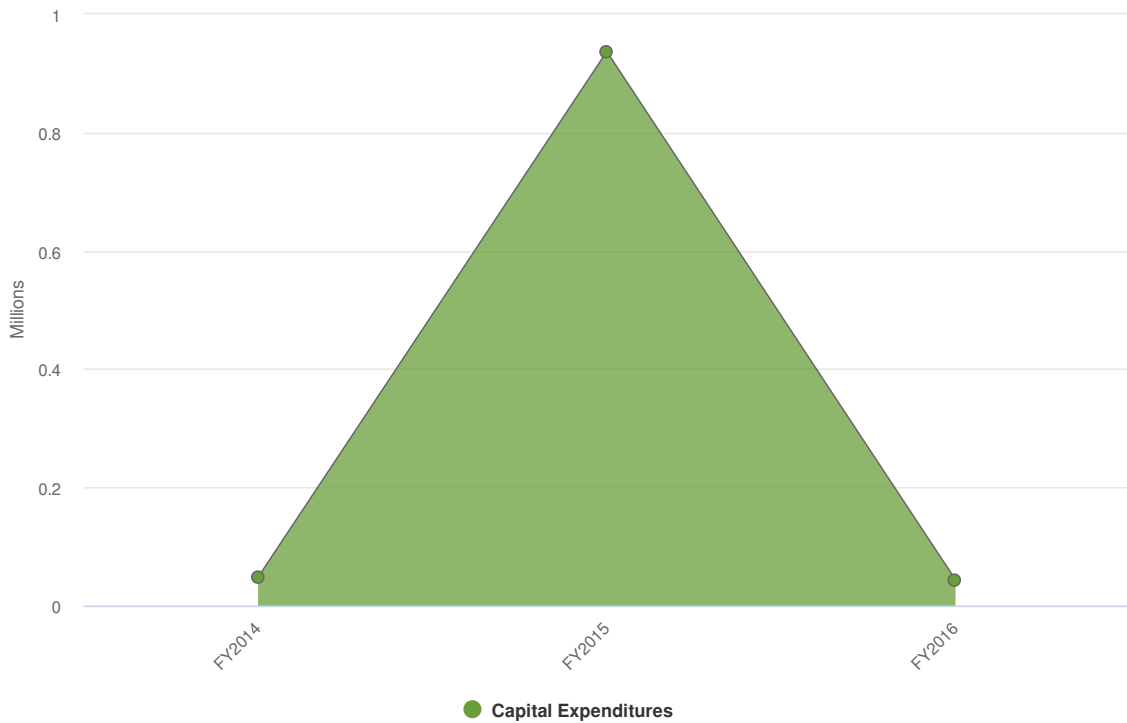
Name	FY2023 undefined vs. FY2024 Budgeted (% Change)
No Data To Display	



Expenditures by Function

Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function



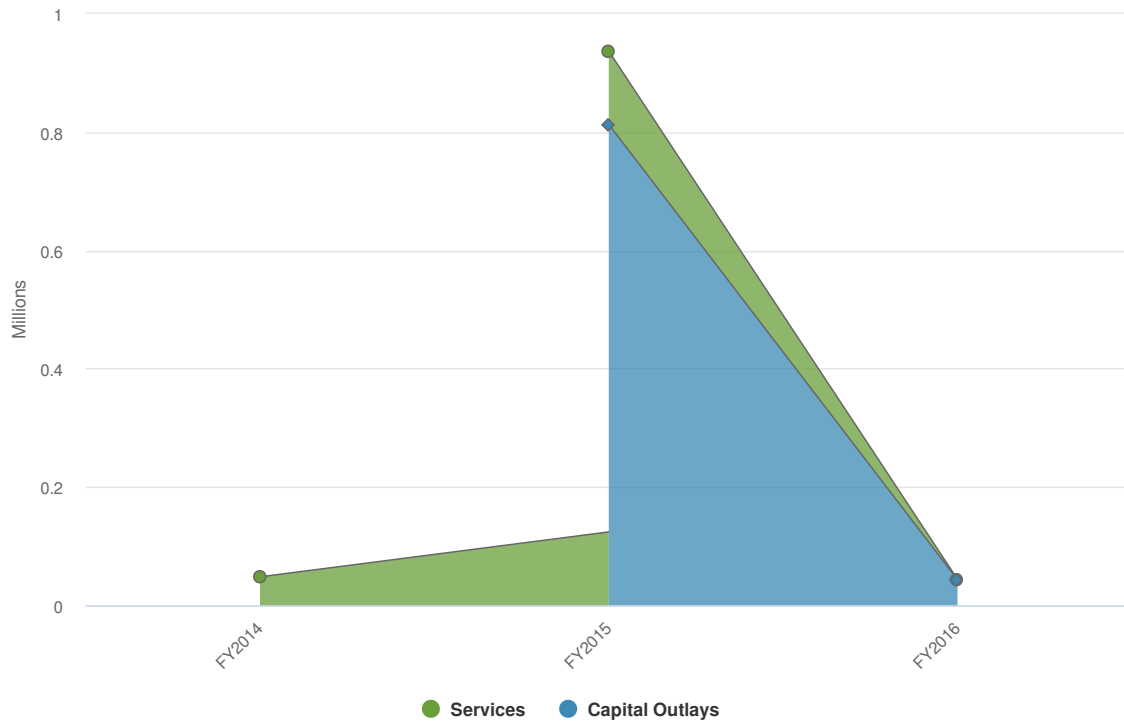
Name	FY2023 undefined vs. FY2024 Budgeted (% Change)
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Name	FY2023 undefined vs. FY2024 Budgeted (% Change)
No Data To Display	

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 undefined vs. FY2024 Budgeted (% Change)
No Data To Display	





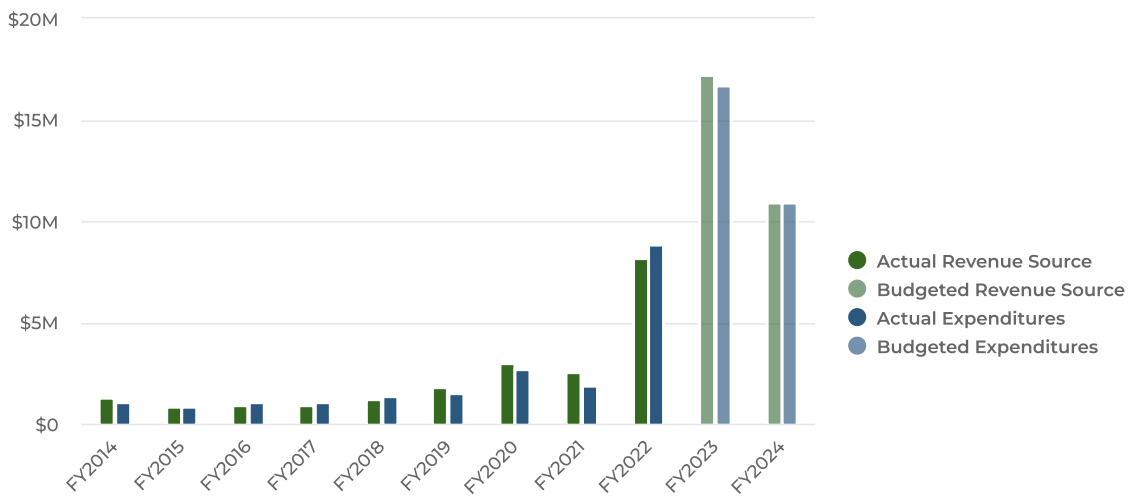
Proprietary Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The City has the combined Water/Sewer Fund to account for the operations, maintenance, and capital expenses to support the water and sewer utilities. Additional funds include the Wastewater Short Lived Asset and Wastewater Debt Reserve funds required as part of a financing package.

The main capital project within the proprietary funds is the Wastewater Ssystem Upgrades Fund. The upgrade of the Wastewater Treatment Plant and Collection System are funded through loans, grants, and interfund transfers to this Fund.

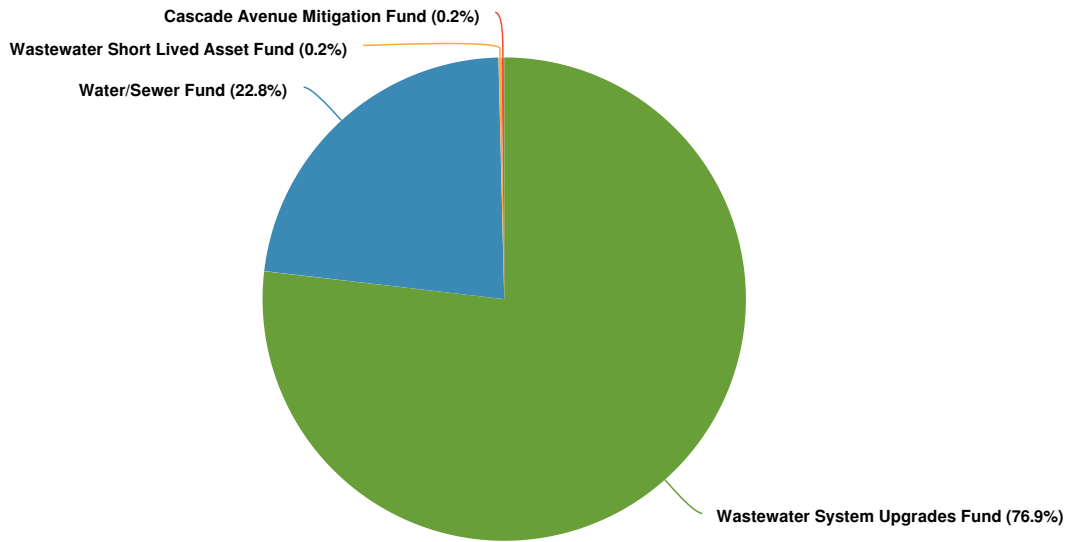
Summary

The City of Stevenson is projecting \$10.99M of revenue in FY2024, which represents a 36.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 34.3% or \$5.73M to \$10.99M in FY2024.

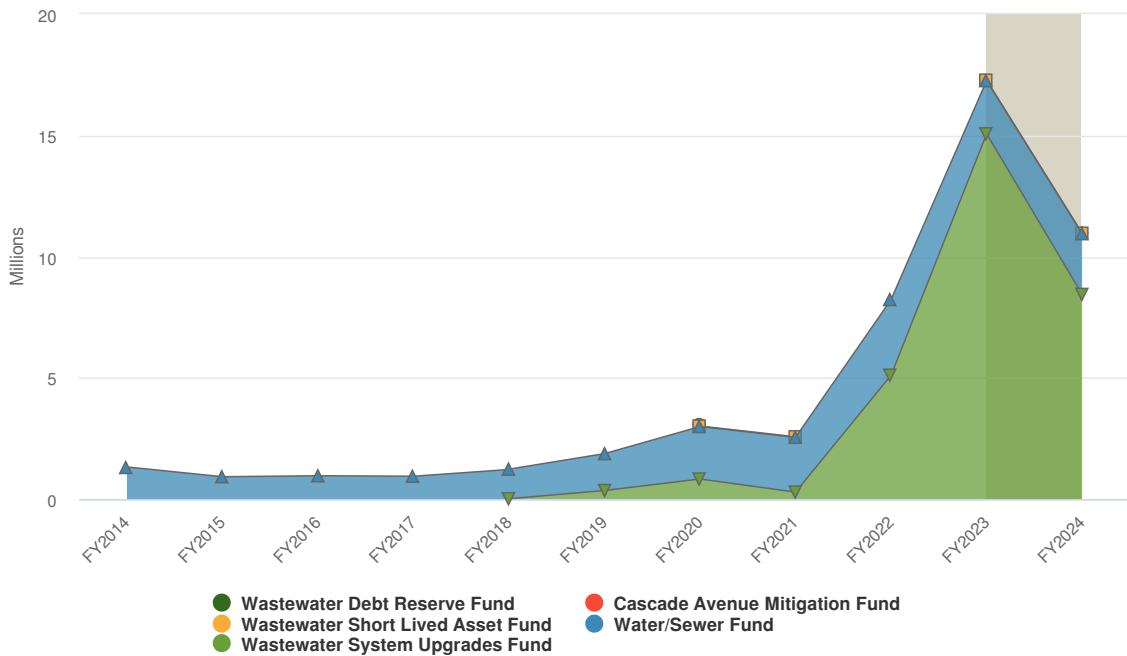


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

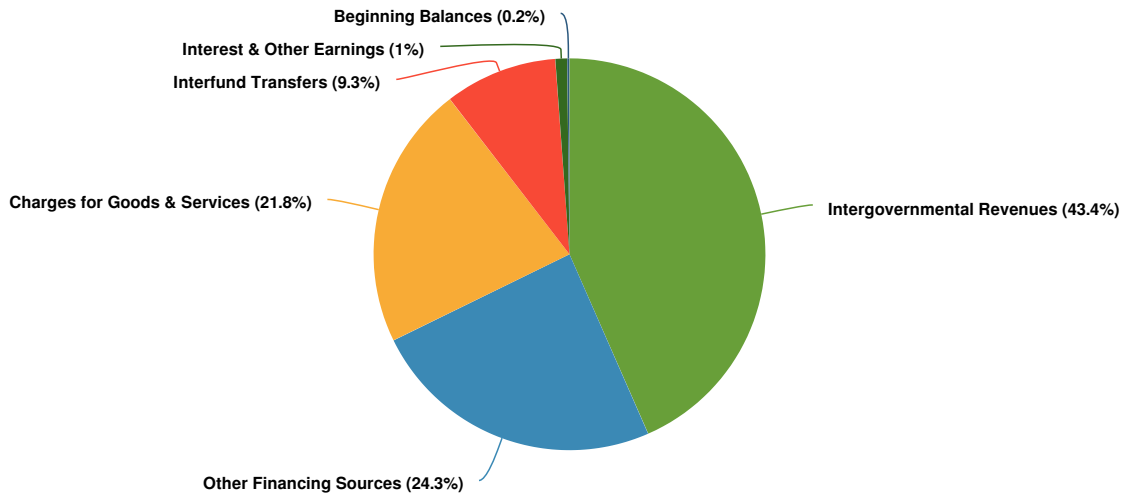
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water/Sewer Fund	\$2,191,189.13	\$2,501,176.59	14.1%



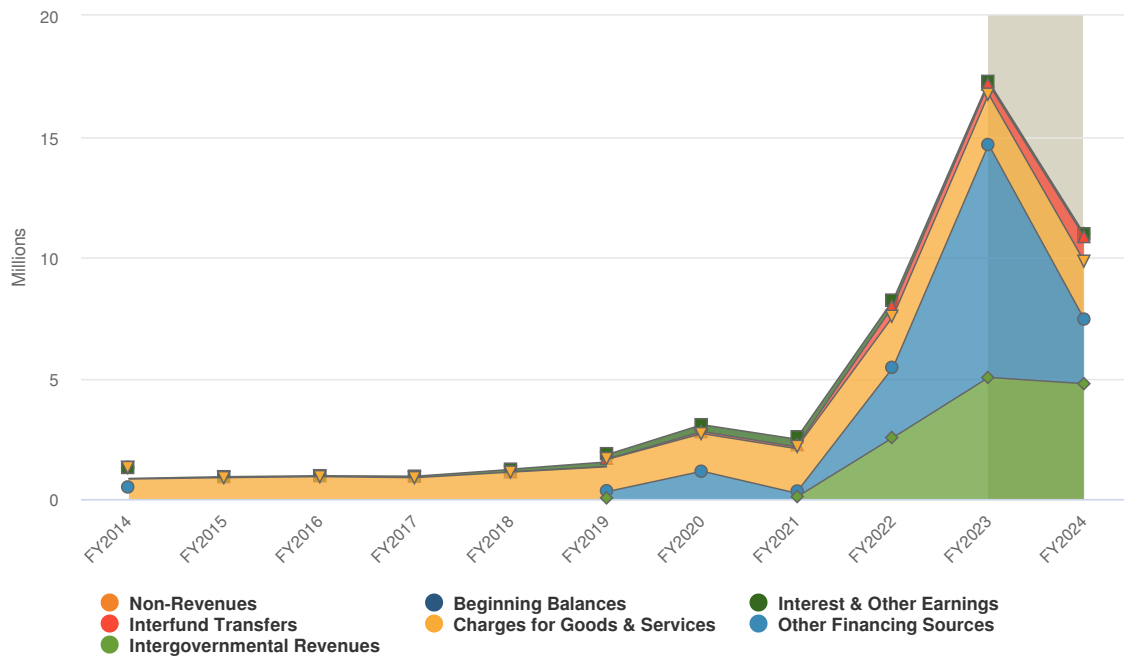
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Wastewater Short Lived Asset Fund	\$21,779.00	\$21,779.00	0%
Wastewater System Upgrades Fund	\$15,066,109.71	\$8,442,566.48	-44%
Cascade Avenue Mitigation Fund	\$0.00	\$19,550.00	N/A
Total:	\$17,279,077.84	\$10,985,072.07	-36.4%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



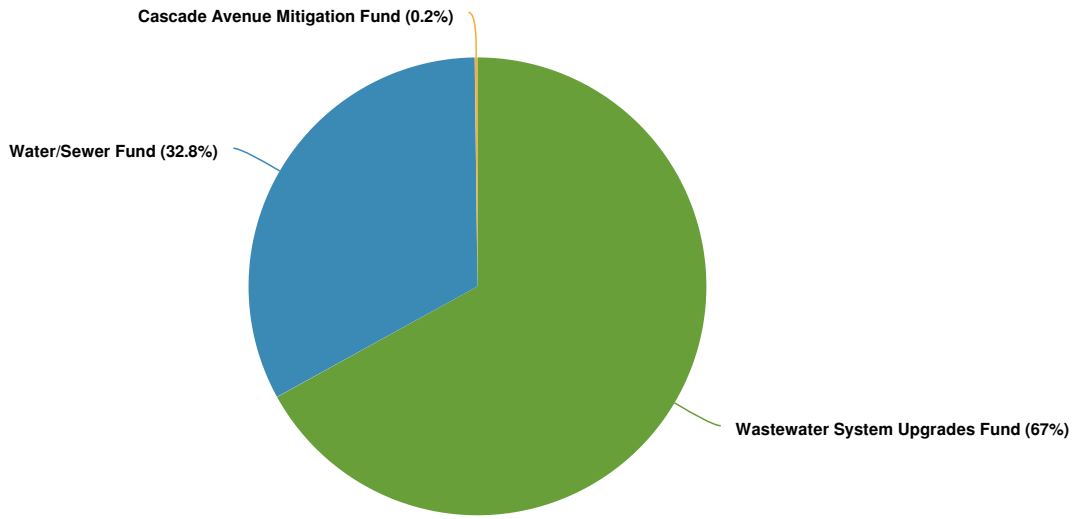
Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Beginning Balances		\$19,550.00	N/A
Intergovernmental Revenues	\$5,028,740.07	\$4,771,374.53	-5.1%
Charges for Goods & Services	\$2,083,983.13	\$2,393,970.59	14.9%
Interest & Other Earnings	\$107,206.00	\$107,206.00	0%
Other Financing Sources	\$9,637,369.64	\$2,672,048.05	-72.3%
Interfund Transfers	\$421,779.00	\$1,020,922.90	142.1%
Total Revenue Source:	\$17,279,077.84	\$10,985,072.07	-36.4%

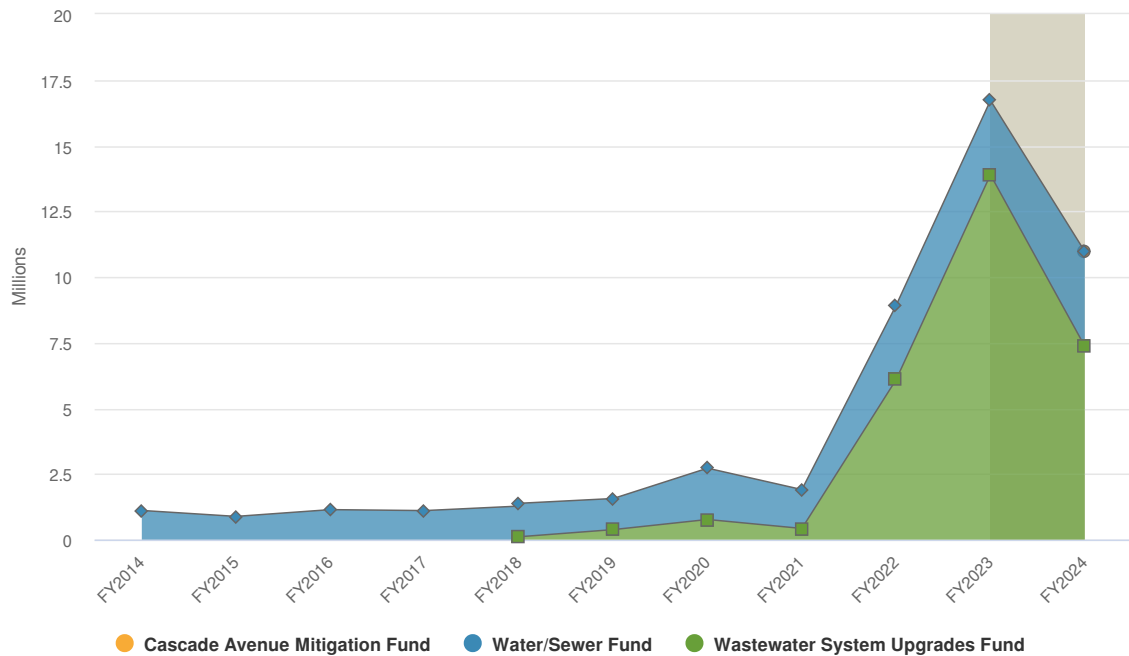


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

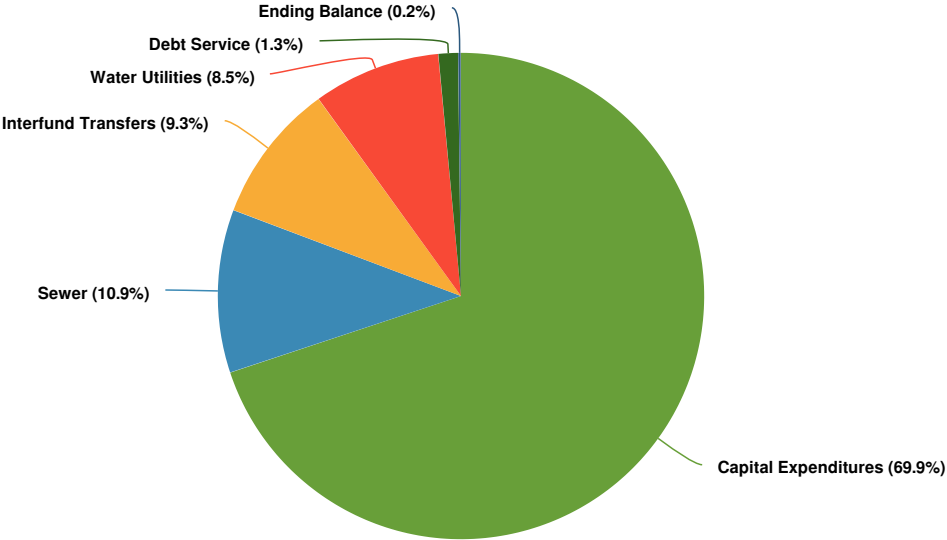
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Water/Sewer Fund	\$2,830,804.21	\$3,608,143.30	27.5%



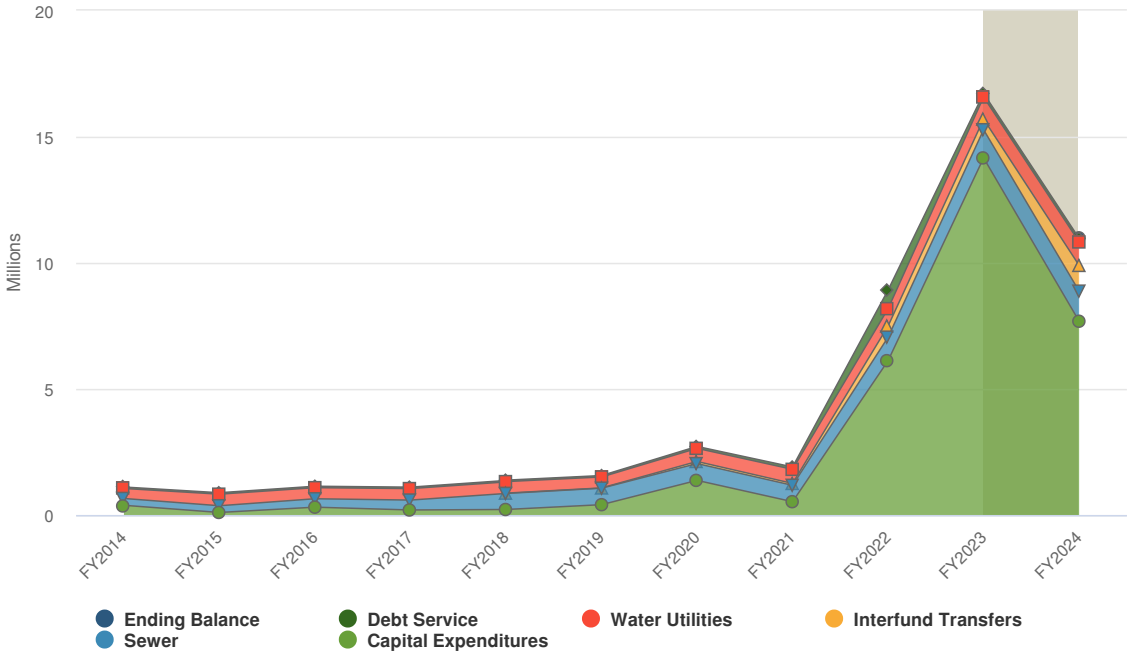
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Wastewater System Upgrades Fund	\$13,886,930.00	\$7,361,965.95	-47%
Cascade Avenue Mitigation Fund		\$19,550.00	N/A
Total:	\$16,717,734.21	\$10,989,659.25	-34.3%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



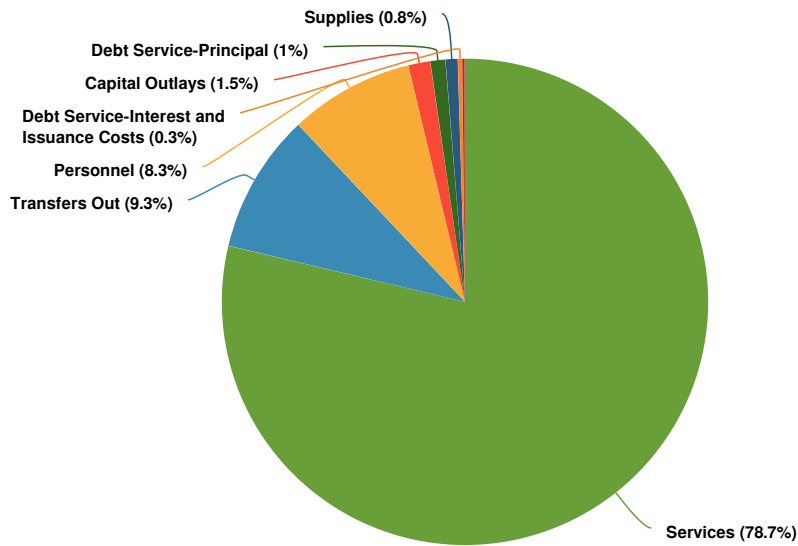
Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Water Utilities	\$876,312.89	\$931,036.15	6.2%
Sewer	\$1,117,448.58	\$1,192,732.10	6.7%
Debt Service	\$143,103.74	\$142,987.35	-0.1%
Capital Expenditures	\$14,159,090.00	\$7,682,430.75	-45.7%
Interfund Transfers	\$421,779.00	\$1,020,922.90	142.1%
Ending Balance		\$19,550.00	N/A
Total Expenditures:	\$16,717,734.21	\$10,989,659.25	-34.3%

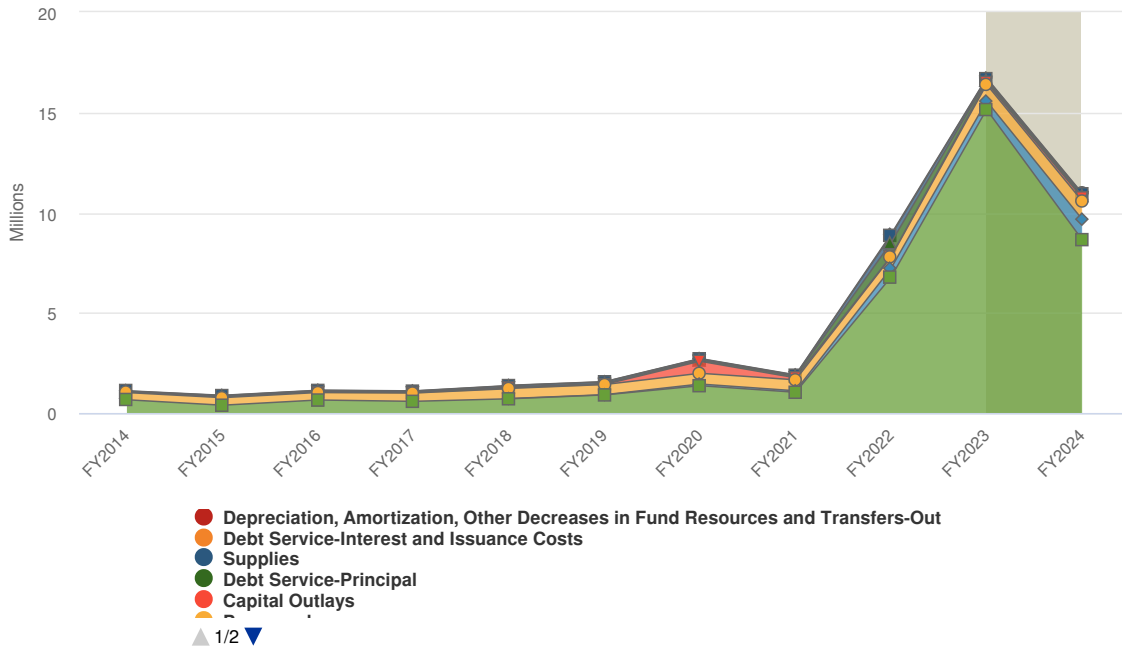


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



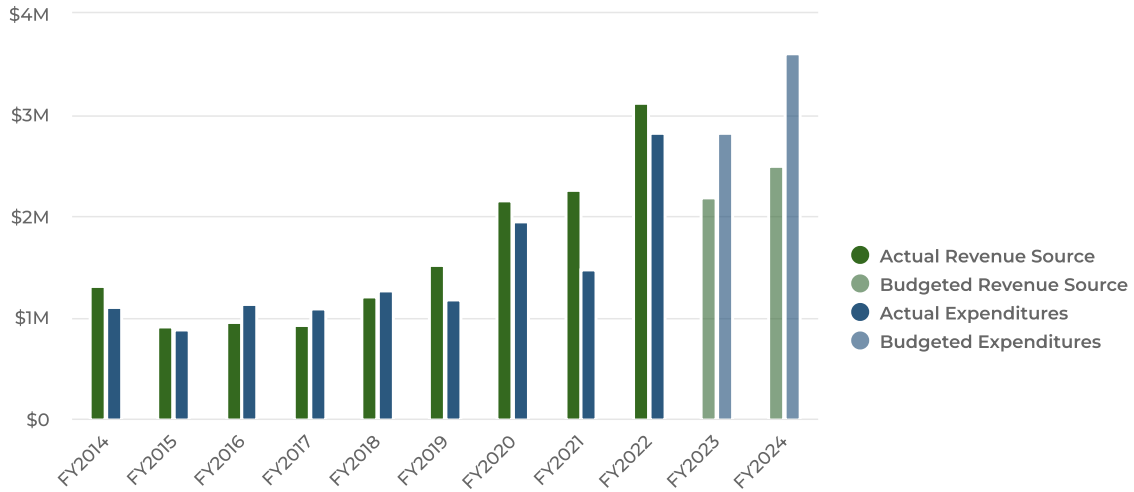
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	\$0.00	\$19,550.00	N/A
Transfers Out	\$421,779.00	\$1,020,922.90	142.1%
Personnel	\$831,434.40	\$907,877.43	9.2%
Supplies	\$78,949.50	\$88,388.42	12%
Services	\$15,142,467.57	\$8,649,933.15	-42.9%
Capital Outlays	\$100,000.00	\$160,000.00	60%
Debt Service-Principal	\$109,603.93	\$111,169.45	1.4%
Debt Service-Interest and Issuance Costs	\$33,499.81	\$31,817.90	-5%
Total Expense Objects:	\$16,717,734.21	\$10,989,659.25	-34.3%





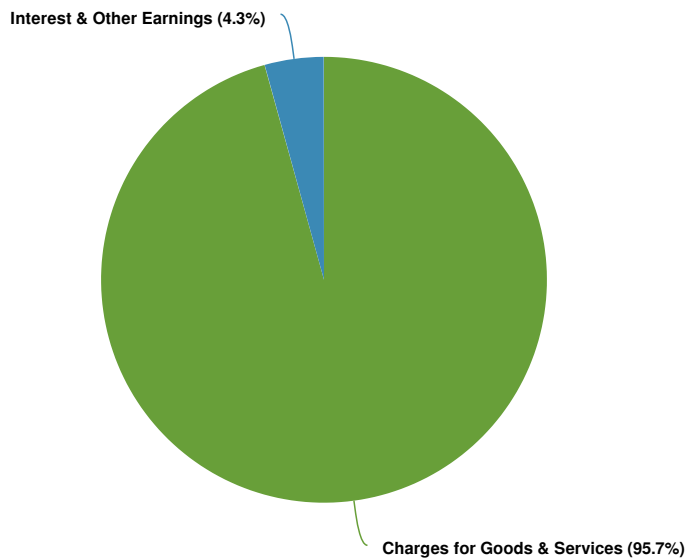
Summary

The City of Stevenson is projecting \$2.5M of revenue in FY2024, which represents a 14.1% increase over the prior year. Budgeted expenditures are projected to increase by 27.5% or \$777.34K to \$3.61M in FY2024.

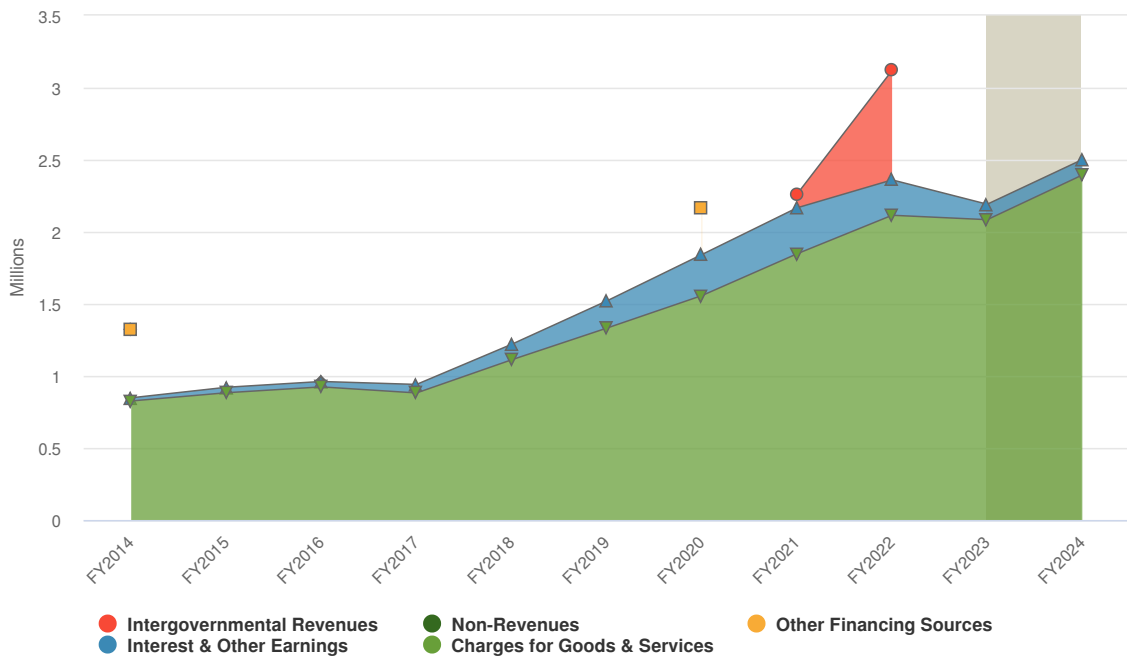


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



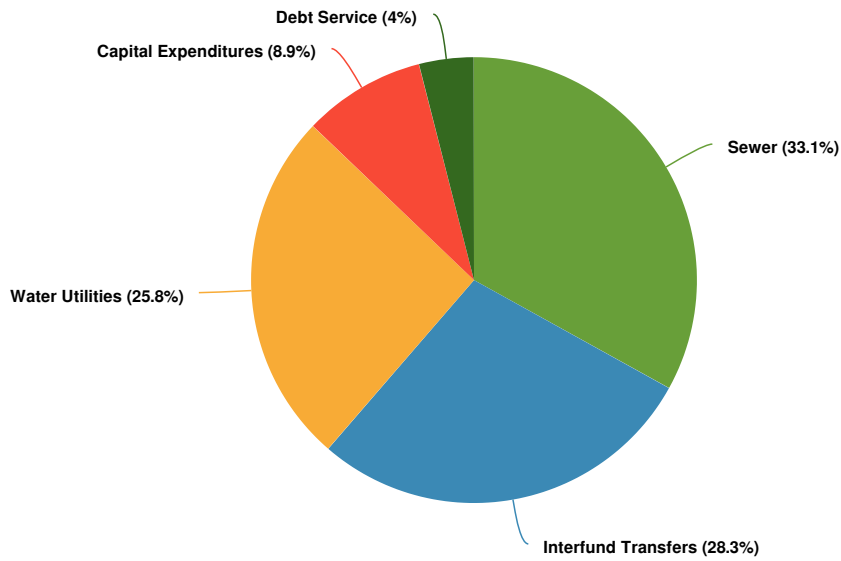
Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Goods & Services	\$2,083,983.13	\$2,393,970.59	14.9%
Interest & Other Earnings	\$107,206.00	\$107,206.00	0%
Total Revenue Source:	\$2,191,189.13	\$2,501,176.59	14.1%

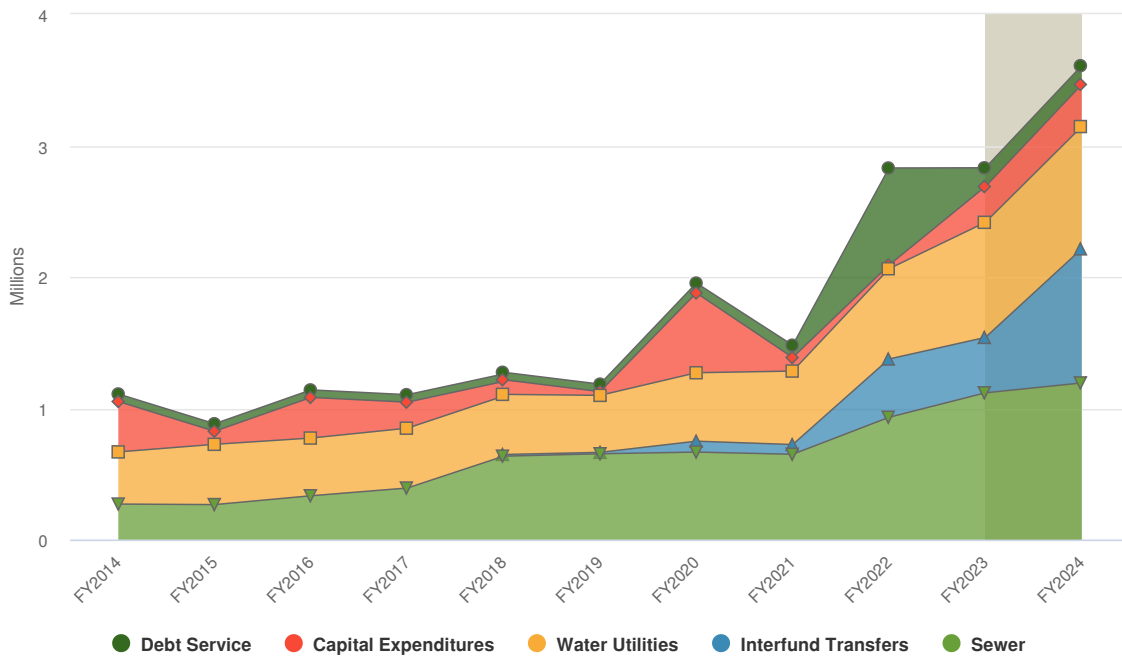


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

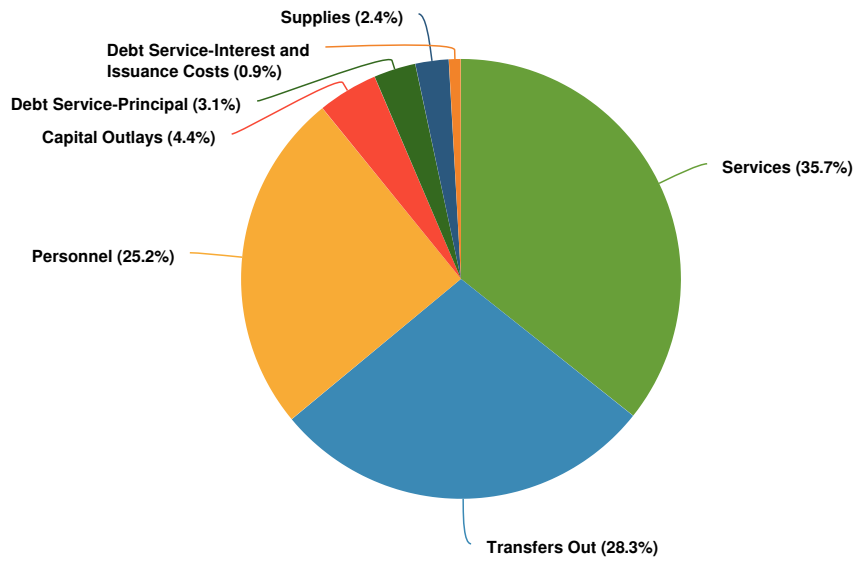


Grey background indicates budgeted figures.

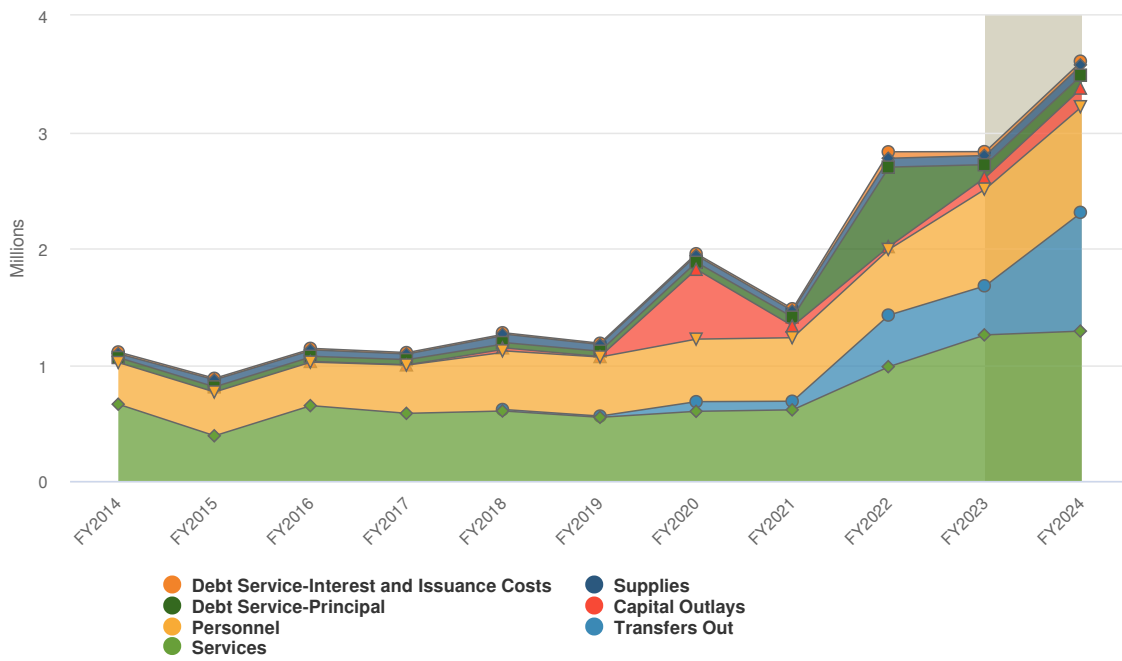
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Water Utilities	\$876,312.89	\$931,036.15	6.2%
Sewer	\$1,117,448.58	\$1,192,732.10	6.7%
Debt Service	\$143,103.74	\$142,987.35	-0.1%
Capital Expenditures	\$272,160.00	\$320,464.80	17.7%
Interfund Transfers	\$421,779.00	\$1,020,922.90	142.1%
Total Expenditures:	\$2,830,804.21	\$3,608,143.30	27.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

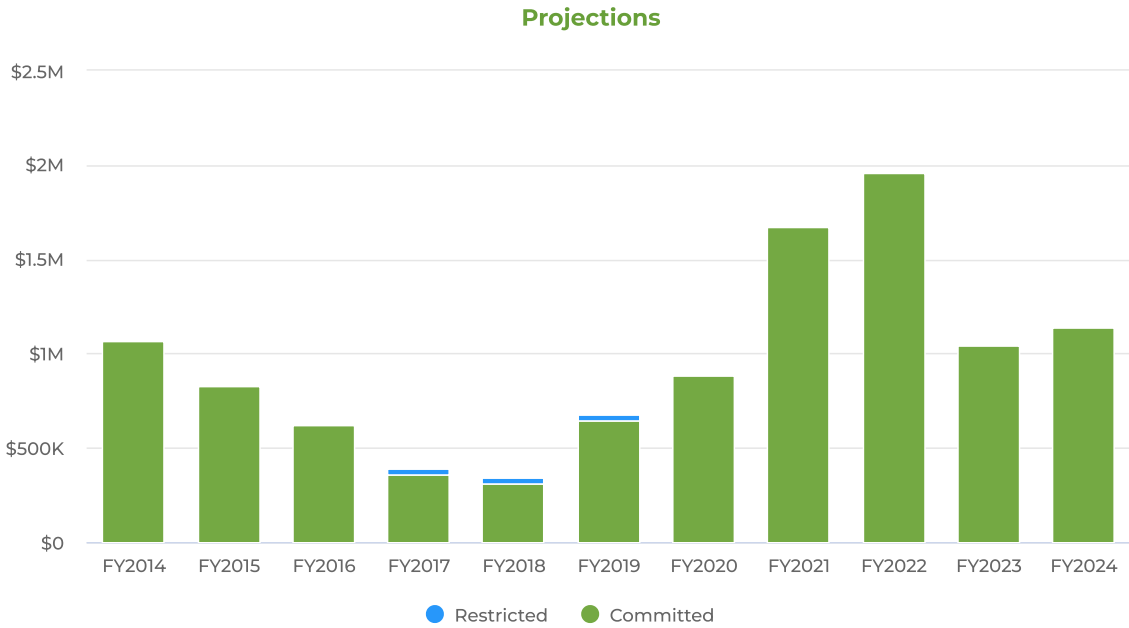


Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Transfers Out	\$421,779.00	\$1,020,922.90	142.1%
Personnel	\$831,434.40	\$907,877.43	9.2%
Supplies	\$78,949.50	\$88,388.42	12%
Services	\$1,255,537.57	\$1,287,967.20	2.6%
Capital Outlays	\$100,000.00	\$160,000.00	60%
Debt Service-Principal	\$109,603.93	\$111,169.45	1.4%
Debt Service-Interest and Issuance Costs	\$33,499.81	\$31,817.90	-5%
Total Expense Objects:	\$2,830,804.21	\$3,608,143.30	27.5%



Fund Balance



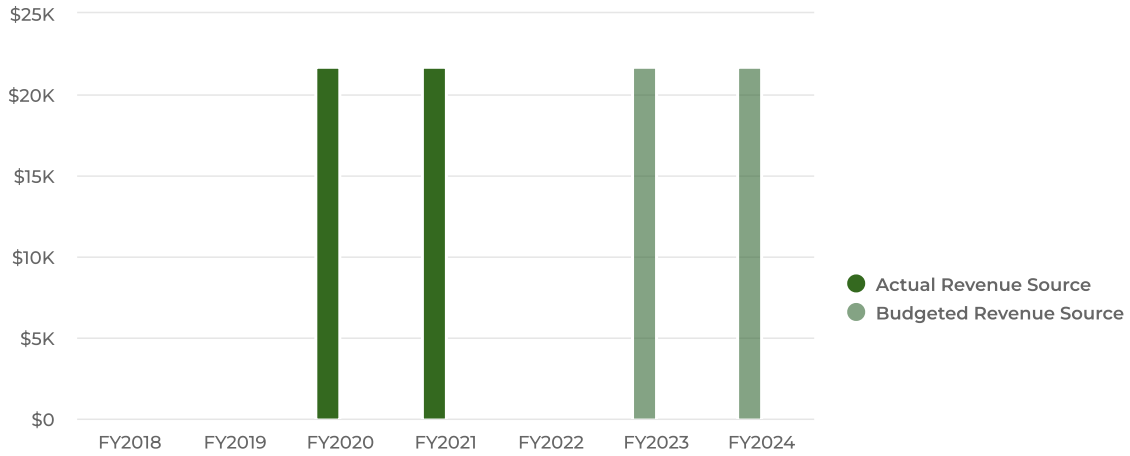
	FY2023	FY2024	% Change
Fund Balance	—	—	
Committed	\$1,041,881	\$1,141,035	9.5%
Restricted	\$0	\$0	0%
Total Fund Balance:	\$1,041,881	\$1,141,035	9.5%



Wastewater Short Lived Asset Fund

Summary

The City of Stevenson is projecting \$21.78K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

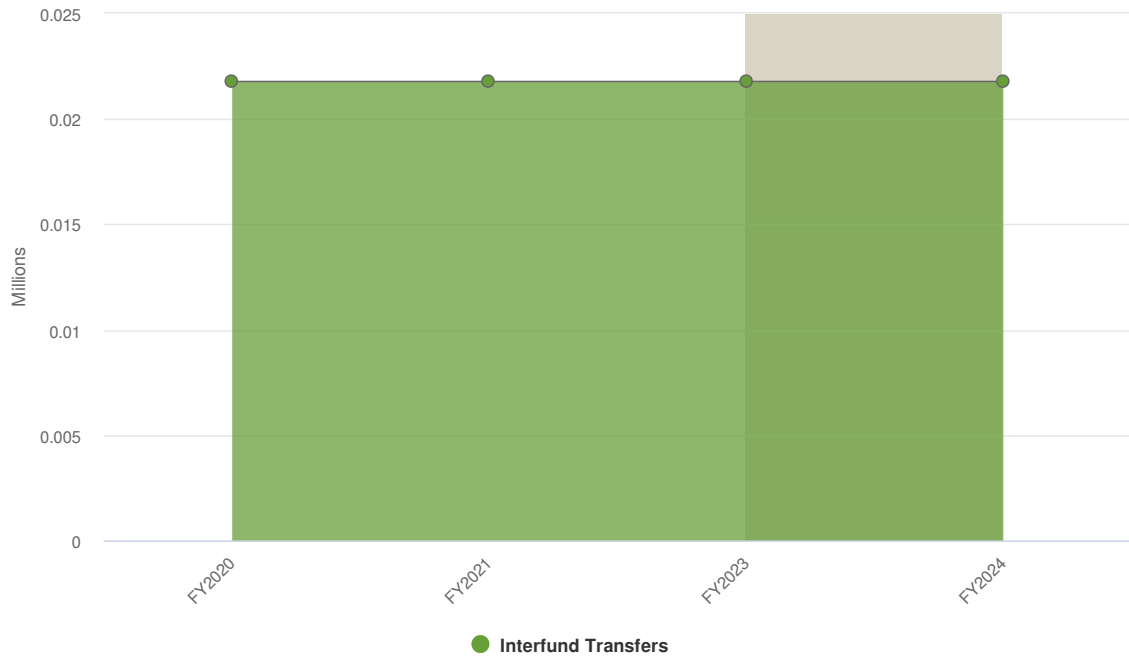


Revenues by Source

Projected 2024 Revenues by Source



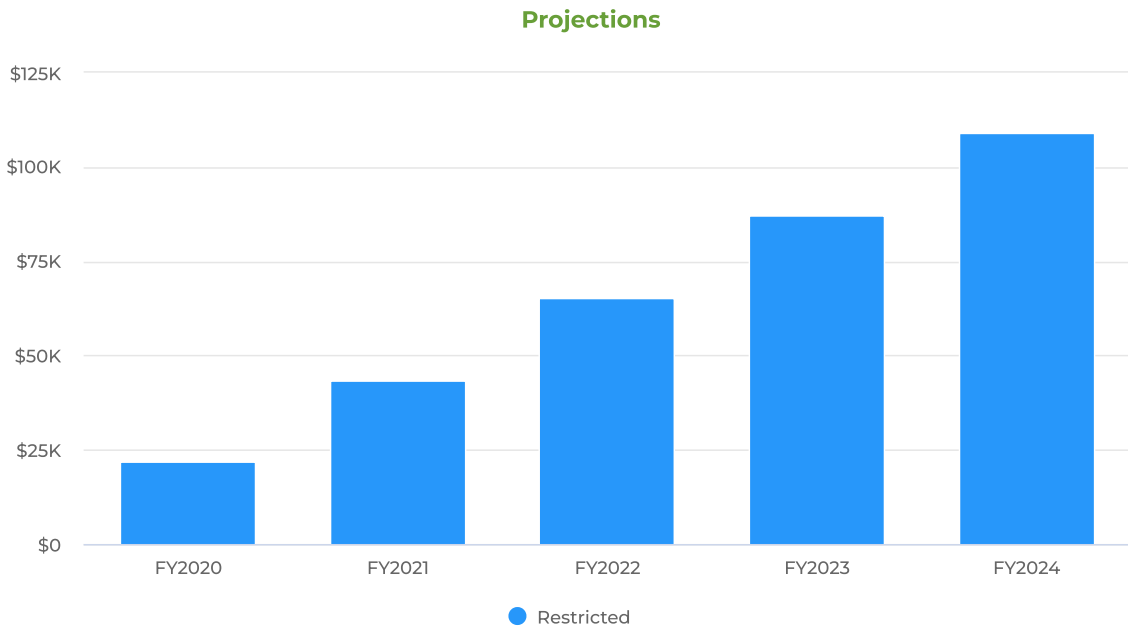
Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Interfund Transfers	\$21,779.00	\$21,779.00	0%
Total Revenue Source:	\$21,779.00	\$21,779.00	0%

Fund Balance



	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$87,116	\$108,895	25%
Total Fund Balance:	\$87,116	\$108,895	25%

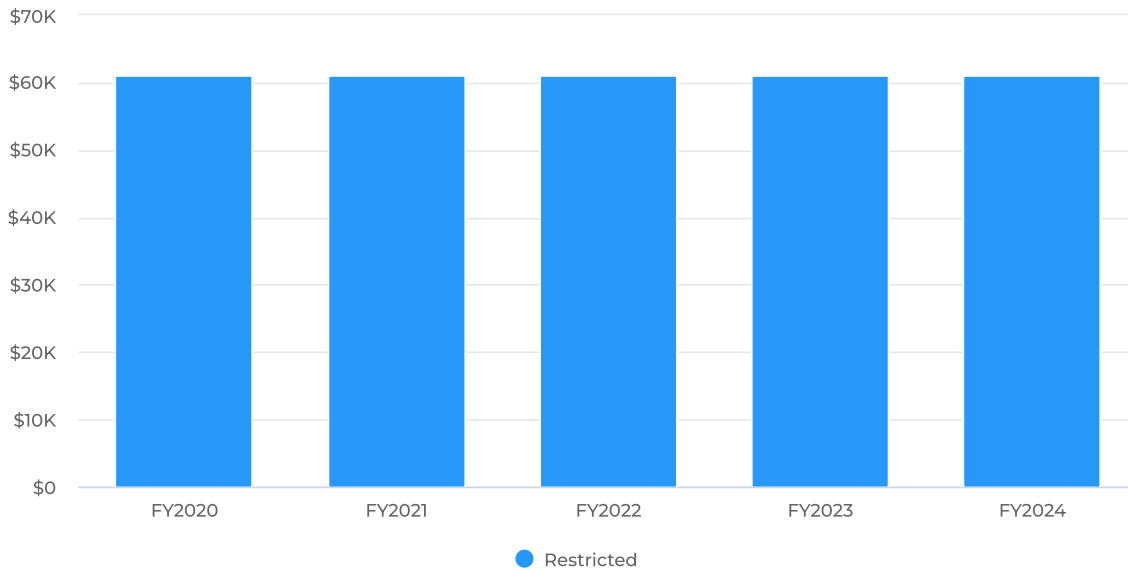


Wastewater Debt Reserve Fund

This fund is to hold a balance equal to one year's debt service for outstanding loans. When the loans are paid off, the balance can be reduced.

Fund Balance

Projections



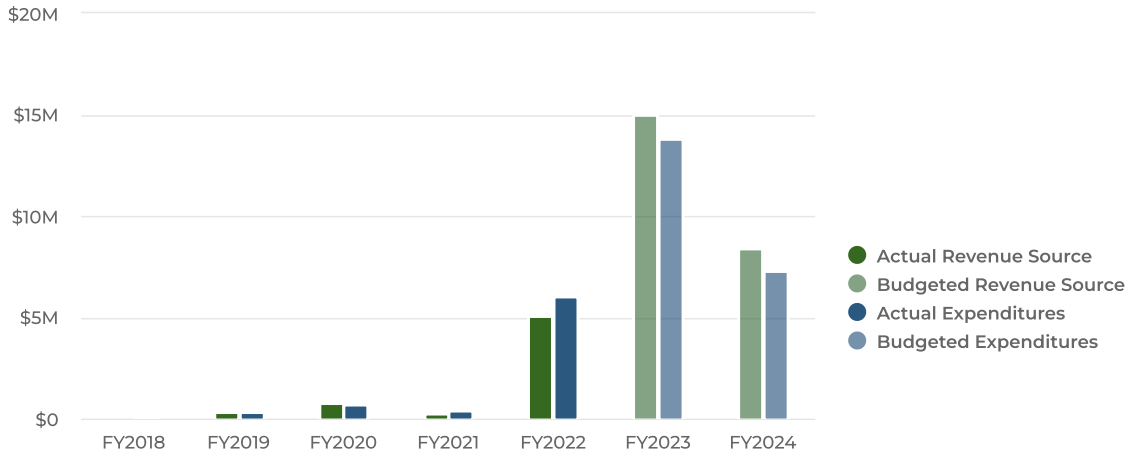
	FY2023	FY2024	% Change
Fund Balance	—	—	
Restricted	\$61,191	\$61,191	0%
Total Fund Balance:	\$61,191	\$61,191	0%



Wastewater System Upgrades Fund

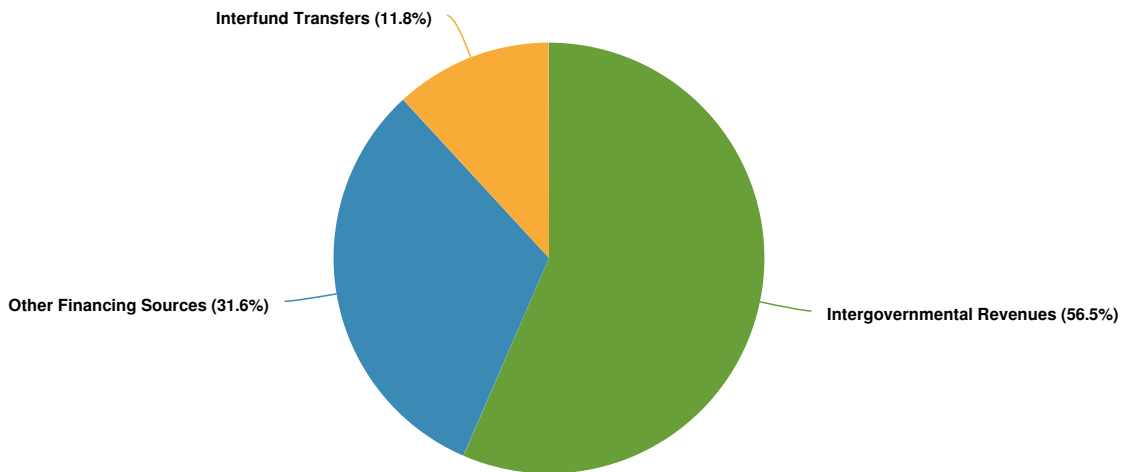
Summary

The City of Stevenson is projecting \$8.44M of revenue in FY2024, which represents a 44% decrease over the prior year. Budgeted expenditures are projected to decrease by 47% or \$6.52M to \$7.36M in FY2024.

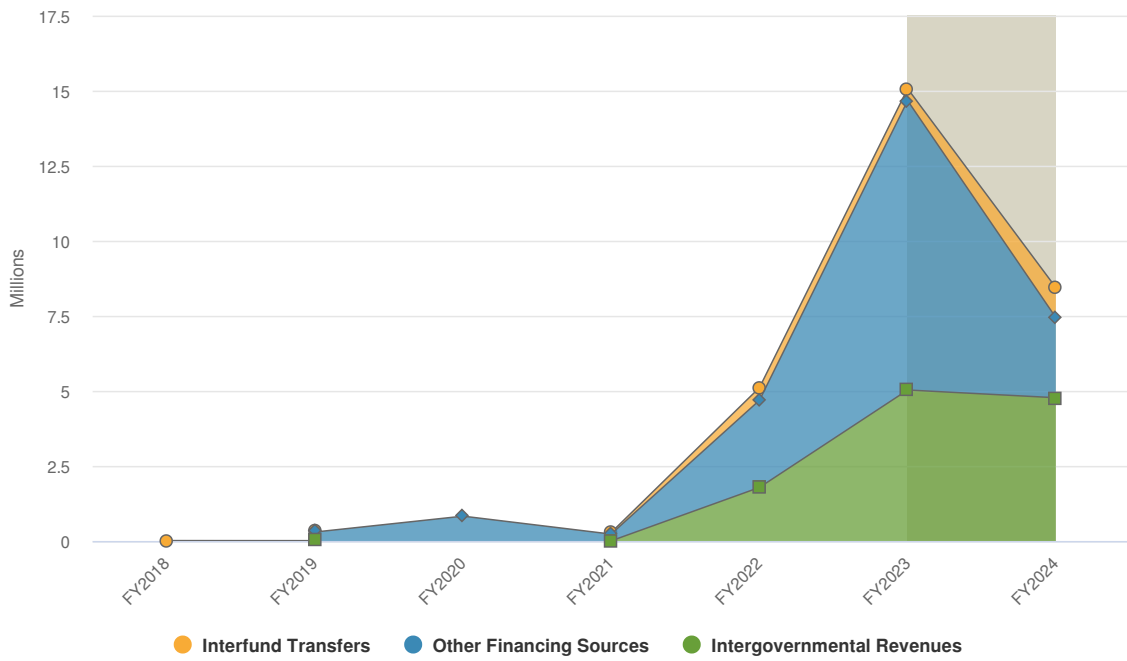


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



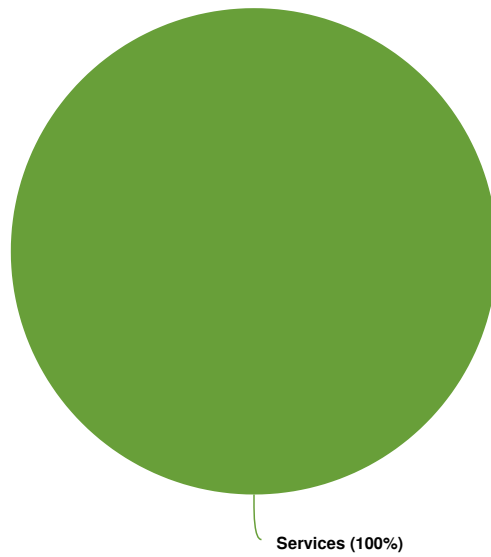
Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Intergovernmental Revenues	\$5,028,740.07	\$4,771,374.53	-5.1%
Other Financing Sources	\$9,637,369.64	\$2,672,048.05	-72.3%
Interfund Transfers	\$400,000.00	\$999,143.90	149.8%
Total Revenue Source:	\$15,066,109.71	\$8,442,566.48	-44%

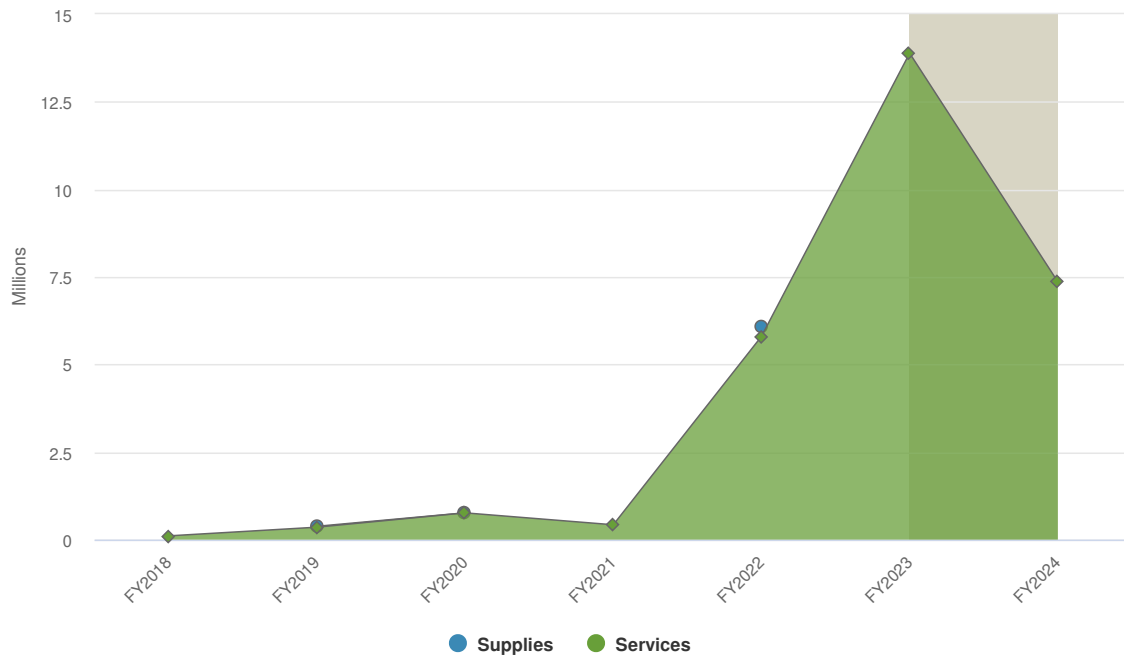


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Services	\$13,886,930.00	\$7,361,965.95	-47%
Total Expense Objects:	\$13,886,930.00	\$7,361,965.95	-47%



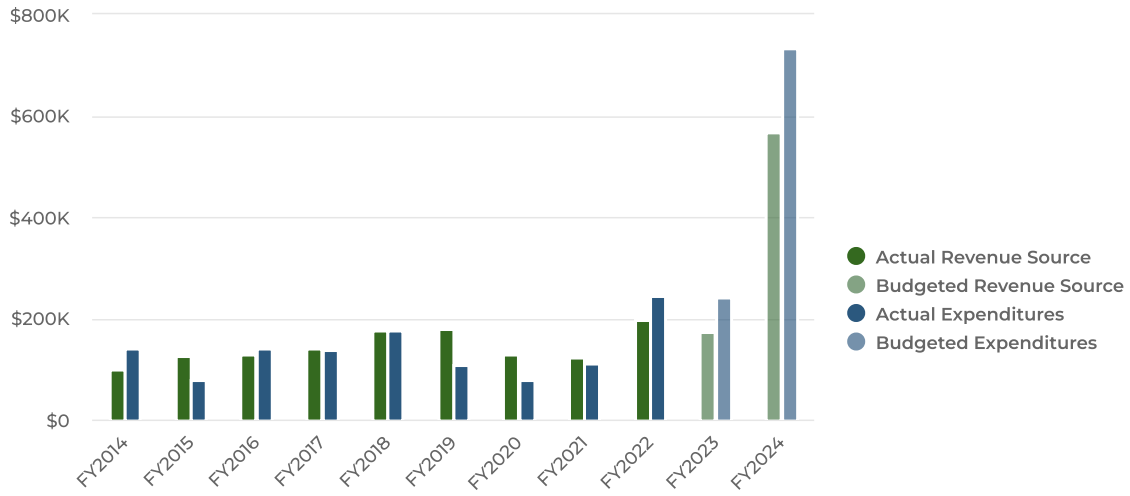


Equipment Service Fund

The Equipment Service Fund is an internal service fund and accounts for the operations that provides goods and services to other departments or funds on a cost reimbursement basis. There is a fee structure adopted by resolution and reviewed regularly to keep up with changes in the fund.

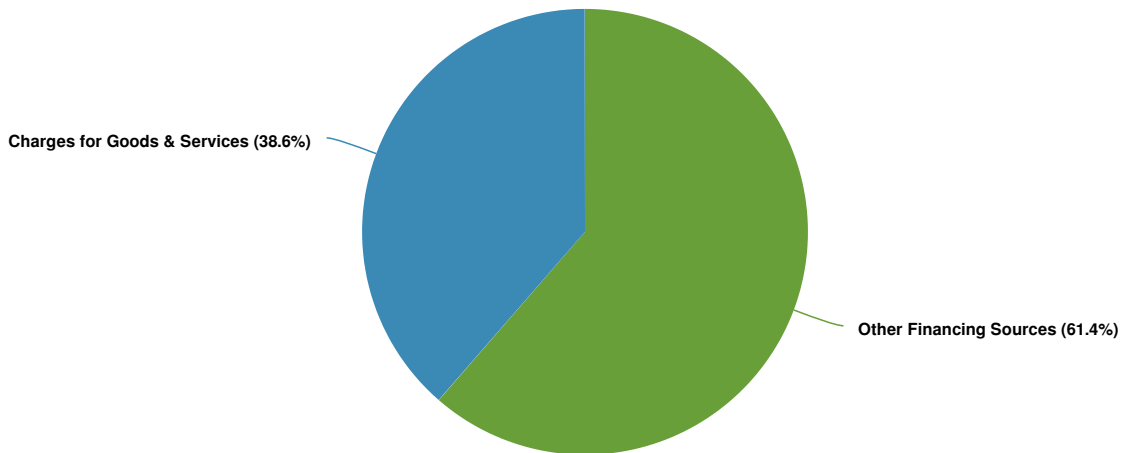
Summary

The City of Stevenson is projecting \$570K of revenue in FY2024, which represents a 225.7% increase over the prior year. Budgeted expenditures are projected to increase by 204.4% or \$493.73K to \$735.27K in FY2024.

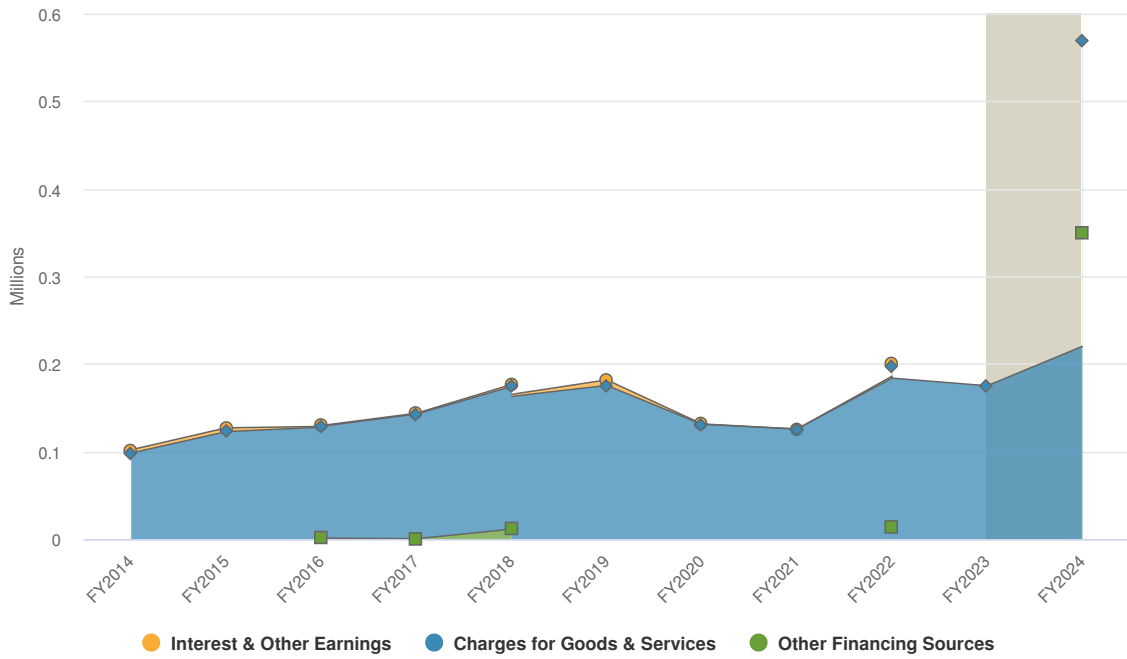


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

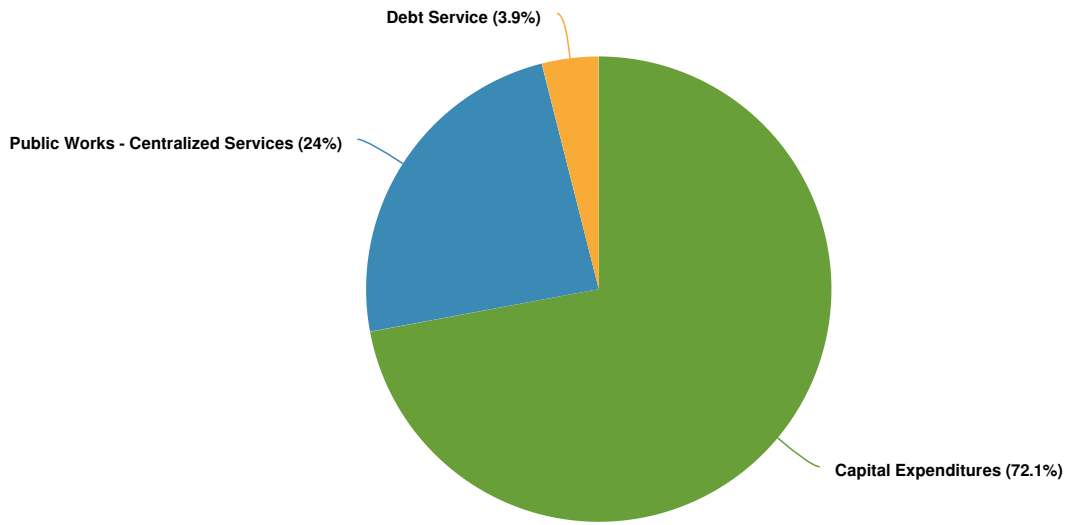


Grey background indicates budgeted figures.

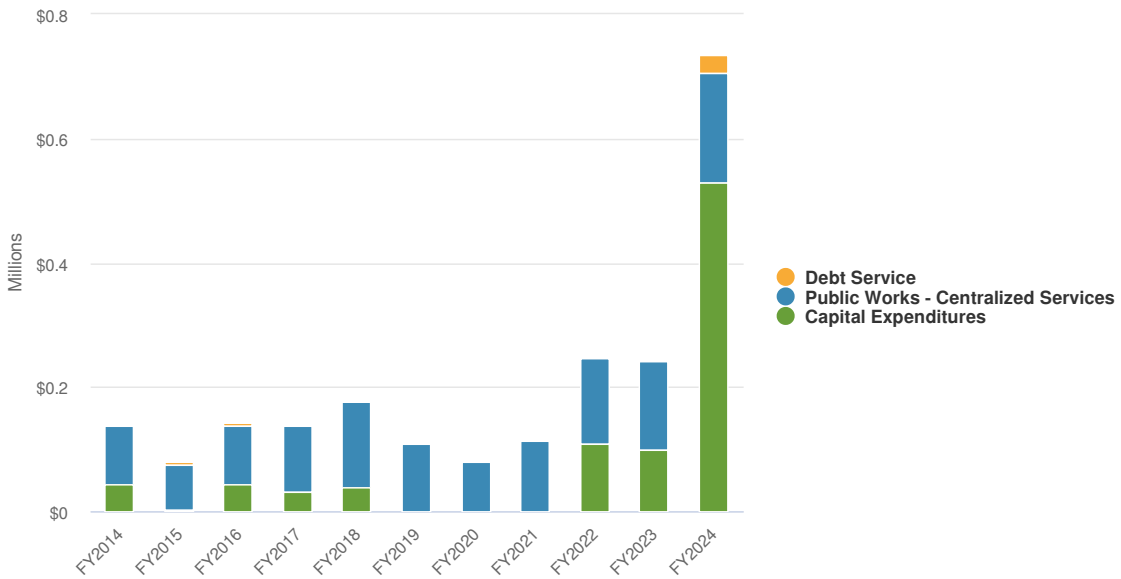
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Goods & Services	\$175,000.00	\$220,000.00	25.7%
Other Financing Sources	\$0.00	\$350,000.00	N/A
Total Revenue Source:	\$175,000.00	\$570,000.00	225.7%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



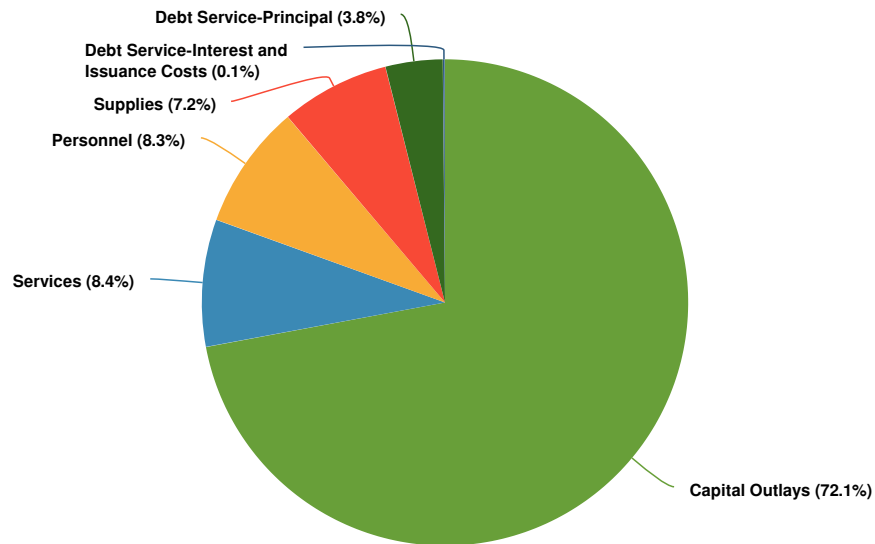
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Public Works - Centralized Services	\$141,544.23	\$176,272.10	24.5%
Debt Service	\$0.00	\$29,000.00	N/A



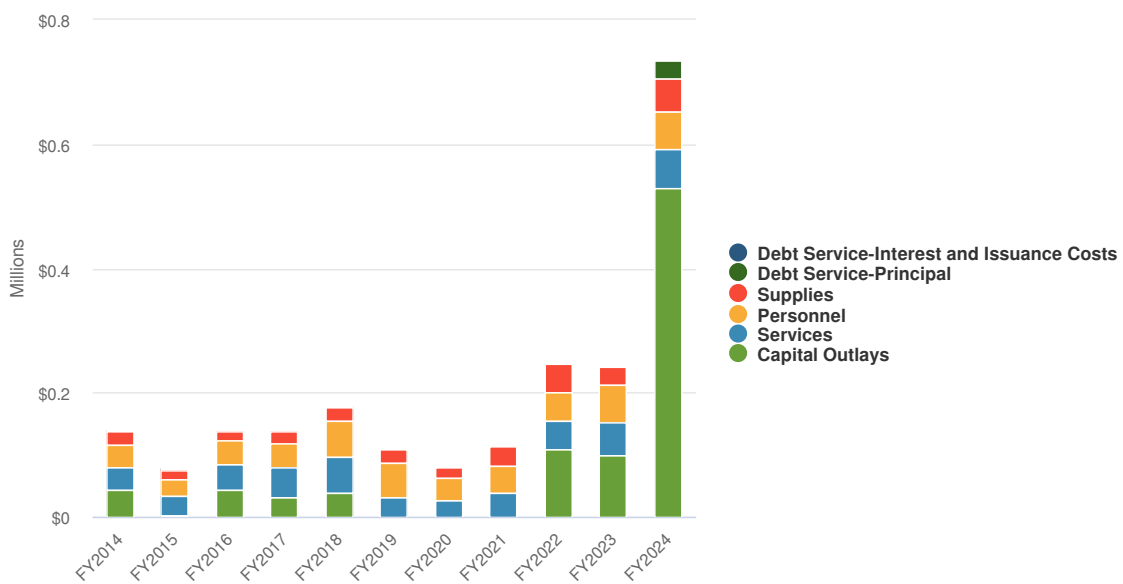
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Capital Expenditures	\$100,000.00	\$530,000.00	430%
Total Expenditures:	\$241,544.23	\$735,272.10	204.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



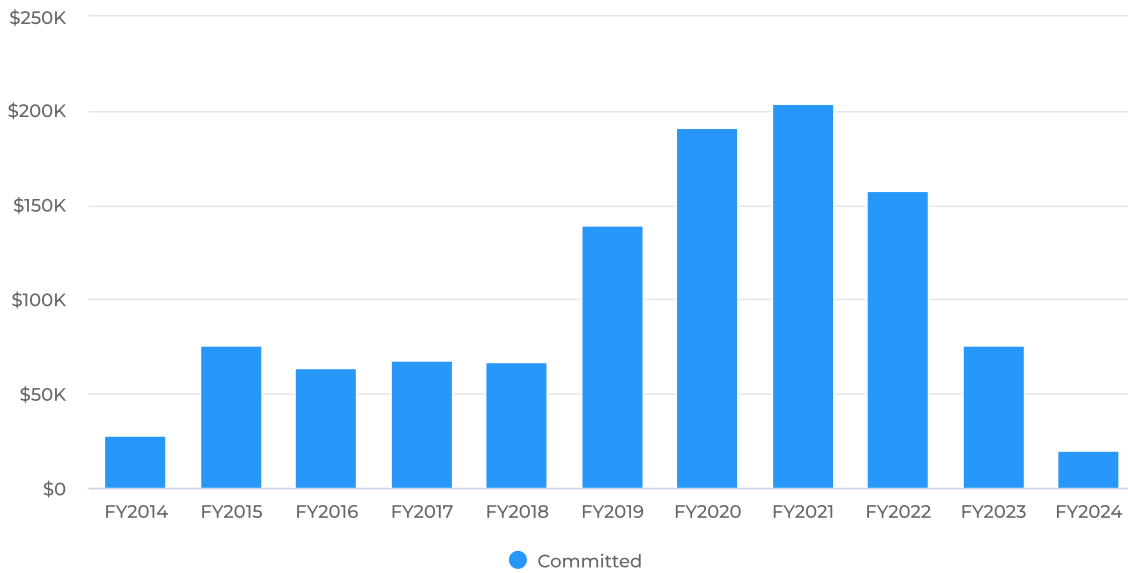
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Personnel	\$58,160.00	\$60,968.00	4.8%
Supplies	\$30,000.00	\$53,200.00	77.3%
Services	\$53,384.23	\$62,104.10	16.3%
Capital Outlays	\$100,000.00	\$530,000.00	430%
Debt Service-Principal		\$28,000.00	N/A
Debt Service-Interest and Issuance Costs		\$1,000.00	N/A
Total Expense Objects:	\$241,544.23	\$735,272.10	204.4%

Fund Balance

Projections



	FY2023	FY2024	% Change
Fund Balance	—	—	
Committed	\$75,768	\$20,046	-73.5%
Total Fund Balance:	\$75,768	\$20,046	-73.5%



DEPARTMENTS



Public Works

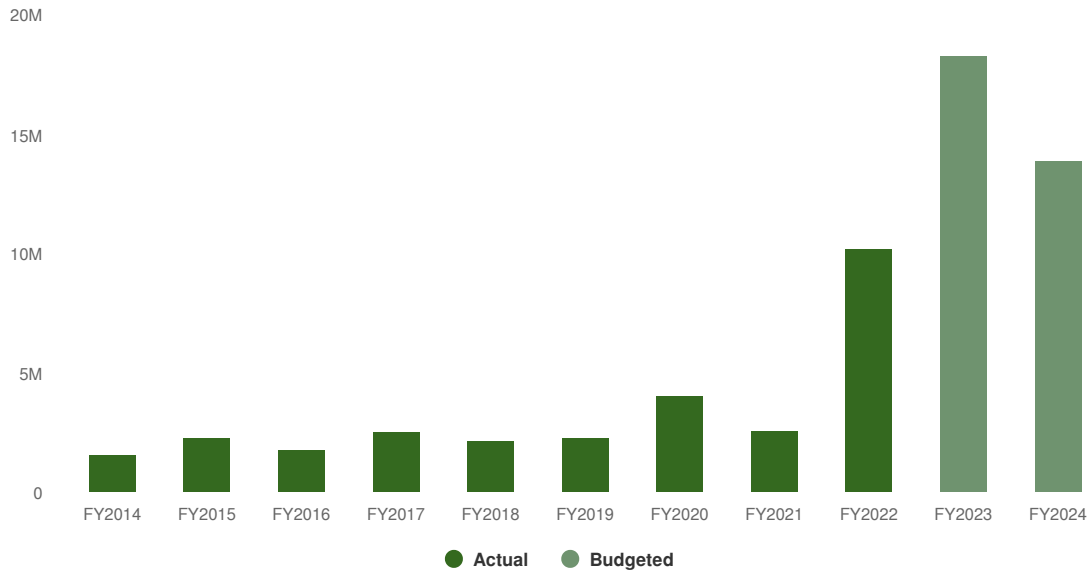
Carolyn Sourek
Public Works Director

The Stevenson Public Works Department is responsible for five separate utilities within the City - Water, Sewer, Streets, Stormwater, and Parks. Additionally, the Department is responsible for Facilities maintenance at City-owned and operated buildings - City Hall, Public Works Shop, and Fire Hall - as well as grounds at major facilities - Wastewater Treatment Plant, Water Treatment Plant, Hegawald Well, Rock Creek and LaBong Creek Intakes, (3) Water Reservoirs, and (4) Pump Stations.

Expenditures Summary

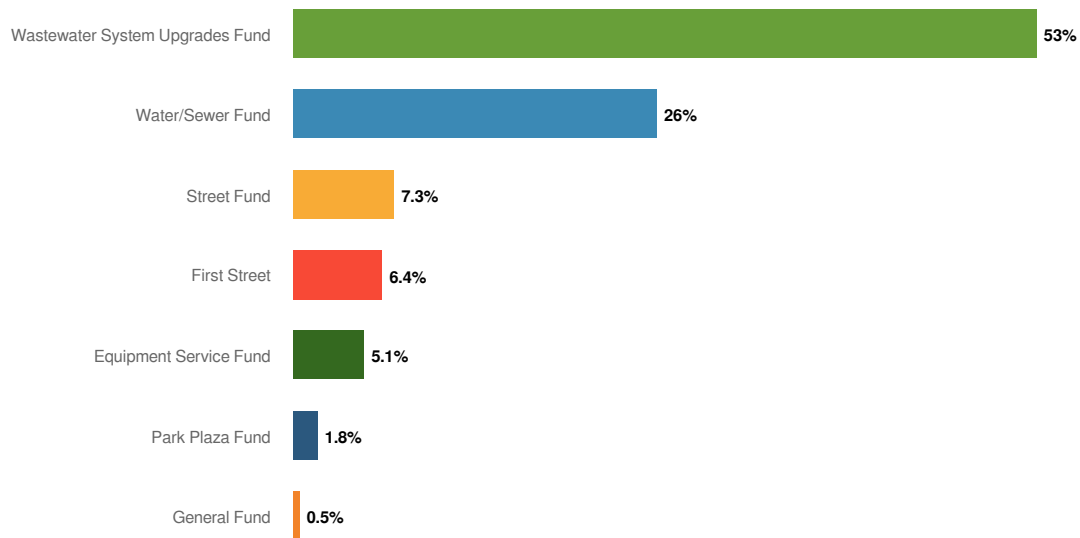
\$13,892,883 **-\$4,401,022**
(-24.06% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

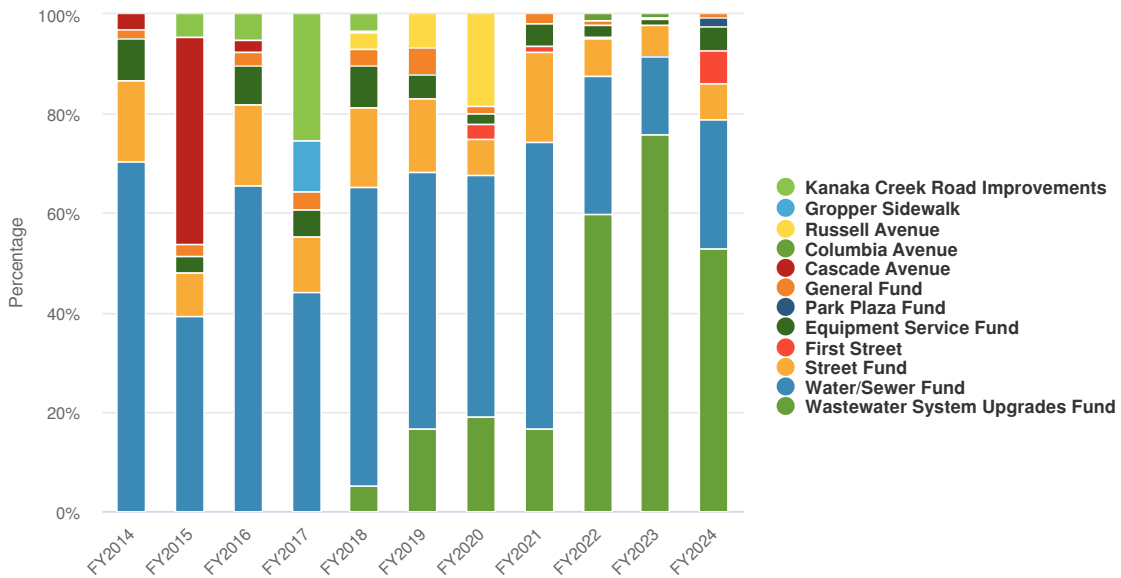


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
Park Maintenance Salary	001-0-576-000-576-80-10-0000	\$27,000.00	\$28,350.00	5%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Park Maintenance Benefits	001-0-576-000-576-80-20-0000	\$14,040.00	\$14,742.00	5%	
Parks Supplies	001-0-576-000-576-80-31-0000	\$2,000.00	\$5,000.00	150%	
Eq Rental - Parks	001-0-576-000-576-80-45-0099	\$12,360.00	\$20,000.00	61.8%	
Parks Electricity	001-0-576-000-576-80-47-0000	\$500.00	\$500.00	0%	
Parks Water	001-0-576-000-576-80-47-0001	\$1,800.00	\$1,800.00	0%	
Total General Fund:		\$57,700.00	\$70,392.00	22%	
Street Fund					
Road Maintenance - Salaries	100-0-542-542-542-39-10-0000	\$80,113.05	\$140,113.05	74.9%	
Road Maintenance - Benefits	100-0-542-542-542-39-20-0000	\$27,824.75	\$67,824.75	143.8%	
Storm Drain Maint - Salaries	100-0-542-543-542-40-10-0000	\$12,000.00	\$12,600.00	5%	
Storm Drain Maint - Benefits	100-0-542-543-542-40-20-0000	\$7,000.00	\$7,350.00	5%	
Snow Removal - Salary	100-0-542-546-542-66-10-0000	\$19,620.00	\$20,601.00	5%	
Snow Removal - Benefits	100-0-542-546-542-66-20-0000	\$8,720.00	\$9,156.00	5%	
General Administration Salaries	100-0-543-000-543-10-10-0000	\$52,180.00	\$54,789.00	5%	
General Administration Benefits	100-0-543-000-543-10-20-0000	\$20,817.50	\$21,858.38	5%	
General Services Salaries	100-0-543-000-543-31-10-0000	\$5,450.00	\$5,722.50	5%	
General Services Benefits	100-0-543-000-543-31-20-0000	\$1,635.00	\$1,716.75	5%	
Supplies	100-0-542-542-542-39-31-0000	\$15,000.00	\$15,000.00	0%	
Chip Sealing and Overlay Supplies	100-0-542-542-542-39-31-0001		\$35,000.00	N/A	
Storm Drain Maint - Supplies	100-0-542-543-542-40-31-0000	\$2,000.00	\$2,000.00	0%	
Traffic Devices	100-0-542-545-542-64-31-0000	\$12,000.00	\$12,000.00	0%	
Snow Removal - Supplies	100-0-542-546-542-66-31-0000	\$1,000.00	\$1,000.00	0%	
General Admin Fees	100-0-542-000-542-39-41-0000	\$54,056.06		N/A	
Street Services	100-0-542-000-542-39-41-0001	\$4,400.00		N/A	
Street Water	100-0-542-000-542-63-47-0001	\$3,000.00		N/A	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Admin Fees-Internal	100-0-542-542-542-39-41-0000		\$56,109.63	N/A	
Street Services-Roadway	100-0-542-542-542-39-41-0001		\$16,200.00	N/A	
Telephone	100-0-542-542-542-39-42-0000	\$200.00	\$200.00	0%	
Eq Rental - Road Maintenance	100-0-542-542-542-39-45-0099	\$25,000.00	\$51,700.00	106.8%	
Contracted Labor	100-0-542-542-542-39-48-0000	\$172,534.00	\$101,143.00	-41.4%	
Chip Sealing and Overlay Services	100-0-542-542-542-39-48-0001		\$82,000.00	N/A	
Road Striping	100-0-542-542-542-64-48-0000	\$6,000.00	\$8,400.00	40%	
Litter Clean-Up	100-0-542-542-542-67-47-0000	\$3,500.00	\$3,500.00	0%	
Eq Rental - Storm Drain Maint	100-0-542-543-542-40-45-0099	\$3,000.00	\$10,000.00	233.3%	
Dewatering Electricity Chesser	100-0-542-543-542-40-47-0000	\$1,300.00	\$1,680.00	29.2%	
Storm Drain Maint - Contrlabor	100-0-542-543-542-40-48-0000	\$700.00	\$700.00	0%	
#14 ST Planning Professional Services	100-0-542-544-544-20-41-0100	\$25,000.00	\$25,000.00	0%	
Electricity - Street Lights	100-0-542-545-542-63-47-0000	\$16,000.00	\$21,000.00	31.3%	
Street Landscaping Water	100-0-542-545-542-63-47-0001		\$3,150.00	N/A	
Repair/maintenance - ST Lights	100-0-542-545-542-63-48-0000	\$3,000.00	\$3,000.00	0%	
Eq Rental - Snow Removal	100-0-542-546-542-66-45-0099	\$4,000.00	\$4,200.00	5%	
Computer Services	100-0-543-000-543-31-41-0000	\$600.00	\$2,220.00	270%	
Contracted Servcies	100-0-543-000-543-31-41-0001	\$25,000.00	\$50,000.00	100%	
Audit Fee	100-0-543-000-543-31-41-0022	\$3,000.00	\$3,000.00	0%	
Travel - Streets	100-0-543-000-543-31-43-0000	\$500.00	\$500.00	0%	
Insurance	100-0-543-000-543-31-46-0000	\$10,900.00	\$14,990.00	37.5%	
Training - Streets	100-0-543-000-543-31-49-0000	\$500.00	\$500.00	0%	
Misc/Recording Fees/Dues	100-0-543-000-543-31-49-0001	\$1,000.00	\$1,000.00	0%	
Lakeview Road Paving	100-0-594-000-595-30-41-0002		\$145,000.00	N/A	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
McEvoy Overlay	100-0-594-000-595-30-41-0000	\$78,049.00		N/A	
Loop Road Rebuild	100-0-594-000-595-30-41-0001	\$287,998.00		N/A	
Loop Rd. Sidewalk	100-0-594-000-595-61-41-0001	\$200,000.00		N/A	
Total Street Fund:		\$1,194,597.36	\$1,011,924.06	-15.3%	
First Street					
First St-Construction	311-0-594-000-595-10-41-0001		\$884,186.00	N/A	
Total First Street:		\$0.00	\$884,186.00	N/A	
Columbia Avenue					
Columbia Ave-Consultant Services	312-0-594-000-594-54-41-0312	\$82,329.77	\$0.00	-100%	
Total Columbia Avenue:		\$82,329.77	\$0.00	-100%	
Park Plaza Fund					
Park Plaza-Design Consultant	313-0-594-000-594-54-41-0313		\$250,000.00	N/A	
Total Park Plaza Fund:			\$250,000.00	N/A	
Water/Sewer Fund					
Transfer Out to 410 WW Sys. Upgrades	400-0-597-535-597-10-00-0000	\$400,000.00	\$999,143.90	149.8%	
Transfer Out To 406 WW Short Lived Assets	400-0-597-535-597-10-00-0406	\$21,779.00	\$21,779.00	0%	
WA-Administrative Salary	400-0-534-000-534-10-10-0000	\$52,943.00	\$54,531.29	3%	
WA-Administrative Benefits	400-0-534-000-534-10-20-0000	\$21,177.20	\$21,812.52	3%	
WA-Customer Services Salary	400-0-534-000-534-70-10-0000	\$54,020.40	\$55,641.01	3%	
WA-Customer Services Benefits	400-0-534-000-534-70-20-0000	\$17,363.70	\$17,884.61	3%	
WA-Operations Plant Salary	400-0-534-000-534-84-10-0000	\$82,404.00	\$84,876.12	3%	
WA-Operations Plant Benefits	400-0-534-000-534-84-20-0000	\$41,202.00	\$42,438.06	3%	
WA-Operations T & D Salary	400-0-534-000-534-85-10-0000	\$70,632.00	\$72,750.96	3%	
WA-Operations T & D Benefits	400-0-534-000-534-85-20-0000	\$35,316.00	\$36,375.48	3%	
WW-Administrative Salary	400-0-535-000-535-10-10-0000	\$78,252.80	\$80,600.38	3%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WW-Administrative Benefits	400-0-535-000-535-10-20-0000	\$32,949.20	\$33,937.68	3%	
WW-Customer Service Salary	400-0-535-000-535-70-10-0000	\$54,020.40	\$55,641.01	3%	
WW-Customer Service Benefits	400-0-535-000-535-70-20-0000	\$17,363.70	\$17,884.61	3%	
WW-Operations Coll. Salary	400-0-535-000-535-81-10-0000	\$42,324.00	\$43,593.72	3%	
WW-Operations Coll. Benefits	400-0-535-000-535-81-20-0000	\$15,662.00	\$16,131.86	3%	
WW-Operations Plant Salary	400-0-535-000-535-84-10-0000	\$124,200.00	\$169,126.00	36.2%	
WW-Operations Plant Benefits	400-0-535-000-535-84-20-0000	\$77,004.00	\$89,614.12	16.4%	
WW Sampling Salary	400-0-535-000-535-85-10-0000	\$4,000.00	\$4,120.00	3%	
WW Sampling Benefits	400-0-535-000-535-85-20-0000	\$2,500.00	\$2,575.00	3%	
Water Connections - Salary	400-0-594-534-594-34-10-4006	\$5,400.00	\$5,562.00	3%	
Water Connections - Benefits	400-0-594-534-594-34-20-4006	\$2,700.00	\$2,781.00	3%	
WA-Small Tools/Minor Equipment	400-0-534-000-534-50-35-0000	\$2,575.00	\$10,000.00	288.3%	
WA-Office Supplies And Postage	400-0-534-000-534-70-31-0000	\$4,171.50	\$4,296.65	3%	
WA-Operating Supplies	400-0-534-000-534-80-31-0000	\$36,050.00	\$37,131.50	3%	
WA-Chemicals Plant	400-0-534-000-534-84-31-0000	\$10,609.00	\$10,927.27	3%	
WW-Maintenance Supplies	400-0-535-000-535-51-31-0000	\$10,300.00	\$10,609.00	3%	
WW-Office Supplies & Postage	400-0-535-000-535-70-31-0000	\$4,429.00	\$4,300.00	-2.9%	
WW-Operating Supplies	400-0-535-000-535-80-31-0000	\$10,300.00	\$10,609.00	3%	
WW Sampling Supplies	400-0-535-000-535-85-31-0000	\$515.00	\$515.00	0%	
General Admin Fee	400-0-534-000-534-10-41-0001	\$93,675.52	\$97,264.00	3.8%	
WA-Audit Fee	400-0-534-000-534-10-41-0022	\$6,180.00	\$6,365.40	3%	
WA-Op. Permit(DOH)/Other Fees	400-0-534-000-534-10-42-0000	\$5,304.50	\$5,463.64	3%	
WA-Dues & Membership/Filing Fees	400-0-534-000-534-10-49-0001	\$2,060.00	\$2,121.80	3%	
WA-Admin Planning Water - Consulting	400-0-534-000-534-20-41-0000	\$52,000.00	\$79,310.00	52.5%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WA-Travel	400-0-534-000-534-40-43-0000	\$2,060.00	\$3,151.80	53%	
WA-Training	400-0-534-000-534-40-49-0001	\$2,060.00	\$10,000.00	385.4%	
WA-Repair-Contracted Labor	400-0-534-000-534-50-48-0000	\$20,600.00	\$31,518.00	53%	
WA-Computer Services/Repair	400-0-534-000-534-70-41-0000	\$6,180.00	\$20,394.00	230%	
WA-EBPP Fees	400-0-534-000-534-70-41-0001	\$3,090.00	\$3,182.70	3%	
WA-Testing	400-0-534-000-534-80-41-0000	\$5,150.00	\$5,304.50	3%	
Water-Services	400-0-534-000-534-80-41-0001	\$4,900.00	\$17,824.00	263.8%	
WA-Telephone	400-0-534-000-534-80-42-0000	\$2,060.00	\$2,121.80	3%	
WA-Telemetry/Meter Services	400-0-534-000-534-80-45-0001	\$4,120.00	\$6,000.00	45.6%	
WA-Eq Rental - Water	400-0-534-000-534-80-45-0099	\$54,590.00	\$56,227.70	3%	
WA-Insurance	400-0-534-000-534-80-46-0000	\$32,630.00	\$45,668.90	40%	
WA-Electricity	400-0-534-000-534-80-47-0000	\$24,720.00	\$28,000.00	13.3%	
WA-Prof Services - General	400-0-534-000-534-81-41-0000	\$85,253.10	\$20,000.00	-76.5%	
WA-Taxes	400-0-534-000-534-90-44-0000	\$41,215.97	\$42,452.44	3%	
WW-General Admin Fee	400-0-535-000-535-10-41-0001	\$105,720.73	\$109,738.68	3.8%	
WW-Audit Fee	400-0-535-000-535-10-41-0022	\$8,240.00	\$8,487.20	3%	
WW-Permit Fees/DOE	400-0-535-000-535-10-42-0000	\$2,575.00	\$2,652.25	3%	
WW-Dues & Membership/filing Fees	400-0-535-000-535-10-49-0001	\$1,030.00	\$1,060.90	3%	
WW-Admin Planning Sewer - Consulting	400-0-535-000-535-20-41-0000	\$55,900.00	\$80,000.00	43.1%	
WW-Travel	400-0-535-000-535-40-43-0000	\$1,545.00	\$2,000.00	29.4%	
WW-Training	400-0-535-000-535-40-49-0001	\$3,090.00	\$8,000.00	158.9%	
WW-Repair (Contract Serv) T&D	400-0-535-000-535-51-48-0000	\$123,600.00	\$80,000.00	-35.3%	
WW-Solids Hauling & Disposal	400-0-535-000-535-51-48-0001	\$123,600.00	\$127,308.00	3%	
WW-Computer Services/Repair	400-0-535-000-535-70-41-0000	\$5,150.00	\$10,454.50	103%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WW-EBPP Fees Sewer	400-0-535-000-535-70-41-0001	\$3,090.00	\$3,182.70	3%	
Sewer Operations Testing	400-0-535-000-535-80-41-0000	\$21,630.00	\$22,278.90	3%	
Sewer Operations-Services	400-0-535-000-535-80-41-0001	\$4,800.00	\$11,724.00	144.3%	
Sewer Telephone	400-0-535-000-535-80-42-0000	\$4,738.00	\$4,880.14	3%	
Eq Rental - Sewer	400-0-535-000-535-80-45-0099	\$46,350.00	\$47,740.50	3%	
Sewer Insurance	400-0-535-000-535-80-46-0000	\$25,758.75	\$35,621.51	38.3%	
WW-Coll Electricity	400-0-535-000-535-81-47-0000	\$5,150.00	\$5,304.50	3%	
WW-Coll. Water	400-0-535-000-535-81-47-0001	\$463.50	\$477.41	3%	
WW-Electricity	400-0-535-000-535-84-47-0000	\$26,780.00	\$27,583.40	3%	
WW-Plant Water	400-0-535-000-535-84-47-0001	\$21,630.00	\$22,278.90	3%	
WW Sampling Professional Services	400-0-535-000-535-85-41-0000	\$7,210.00	\$0.00	-100%	
WW Industrial Pretreatment Services	400-0-535-000-535-85-41-0002	\$4,120.00	\$0.00	-100%	
Sewer Taxes	400-0-535-000-535-90-44-0000	\$41,457.50	\$42,701.23	3%	
Eq Rental - Water Connections	400-0-594-534-594-34-45-0400	\$2,060.00	\$2,121.80	3%	
#42 Loop Rd Waterline ContrLbr	400-0-594-534-594-34-48-0000	\$162,000.00		N/A	
WW-Line Extensions Contracted	400-0-594-535-594-35-41-0100		\$150,000.00	N/A	
Water Plant Improvements-Contracted	400-0-594-534-594-34-62-4009	\$100,000.00	\$160,000.00	60%	
WA-SMART Meter Lease-Principial	400-0-591-534-591-34-70-0000	\$30,275.15	\$31,138.00	2.9%	
Base Res PWTF Loan Principal	400-0-591-534-591-34-78-0000	\$23,273.39	\$23,273.39	0%	
Sewer Outfall - USDA RDA Principal	400-0-591-535-591-35-72-0000	\$25,377.34	\$26,080.01	2.8%	
WWTP Design-DOE Principal	400-0-591-535-591-35-72-0001	\$30,678.05	\$30,678.05	0%	
WA-SMART Meter Lease-Interest	400-0-591-534-592-34-80-0000	\$6,840.53	\$5,977.68	-12.6%	
Base Reservoir PWTF Loan Interest	400-0-591-534-592-34-83-0000	\$465.47	\$349.10	-25%	
Sewer Outfall - USDA RDA Interest	400-0-591-535-592-35-83-0000	\$7,292.66	\$6,589.99	-9.6%	



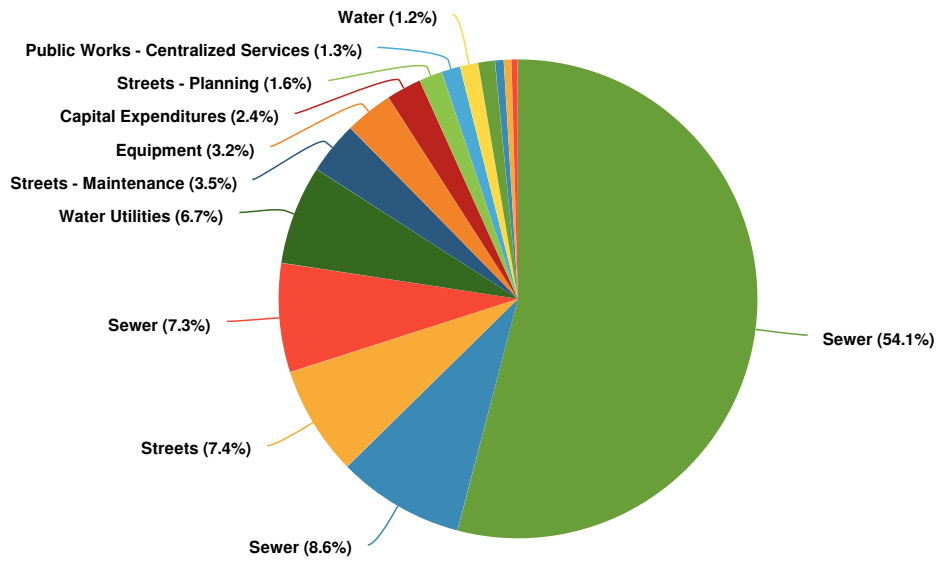
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WWTP Design-DOE Interest	400-0-591-535-592-35-83-0001	\$18,901.15	\$18,901.13	0%	
Total Water/Sewer Fund:		\$2,830,804.21	\$3,608,143.30	27.5%	
Wastewater System Upgrades Fund					
Coll. Sys. Upgrades Consultant Svs	410-0-594-000-594-35-41-4104	\$155,016.00	\$190,000.00	22.6%	
Coll. Sys. Upgrades Construction Svs	410-0-594-000-594-35-41-4105	\$2,731,914.00	\$2,706,863.97	-0.9%	Assume retainage paid in 2025.
Collection Sys. Upgrades-PUD	410-0-594-000-594-35-41-4106	\$0.00	\$40,000.00	N/A	
WWTP-Consultant Services	410-0-594-000-594-35-41-4110	\$0.00	\$632,370.00	N/A	
WWTP-Construction Services	410-0-594-000-594-35-41-4111	\$11,000,000.00	\$3,600,000.00	-67.3%	
WWTP-Deferred Maintenance	410-0-594-000-594-35-41-4114		\$192,731.98	N/A	
Total Wastewater System Upgrades Fund:		\$13,886,930.00	\$7,361,965.95	-47%	
Equipment Service Fund					
Maintenance Salary	500-0-548-000-548-65-10-0000	\$37,800.00	\$39,690.00	5%	
Maintenance Benefits	500-0-548-000-548-65-20-0000	\$18,360.00	\$19,278.00	5%	
Medical Physicals-Required	500-0-548-000-548-65-25-0000	\$2,000.00	\$2,000.00	0%	
Tires	500-0-548-000-548-65-31-0000	\$2,000.00	\$5,200.00	160%	
Gas and Oil	500-0-548-000-548-65-32-0000	\$25,000.00	\$35,000.00	40%	
Supplies	500-0-548-000-548-65-33-0000	\$3,000.00	\$13,000.00	333.3%	
General Gov. Admin	500-0-548-000-548-65-41-0001	\$13,134.23	\$13,654.10	4%	
Insurance	500-0-548-000-548-65-46-0000	\$10,000.00	\$12,500.00	25%	
Heat & Lights	500-0-548-000-548-65-47-0000	\$3,000.00	\$5,700.00	90%	
Repairs/Supplies Contracted	500-0-548-000-548-65-48-0000	\$20,000.00	\$25,000.00	25%	
Training	500-0-548-000-548-65-49-0000	\$7,250.00	\$5,250.00	-27.6%	
Public Works Shop	500-0-594-000-594-38-62-0001		\$80,000.00	N/A	
Equipment Purchase	500-0-594-000-594-48-64-0000	\$100,000.00	\$450,000.00	350%	Updated to include cost of fully outfitted vehicle, taxes, licenses and fees.



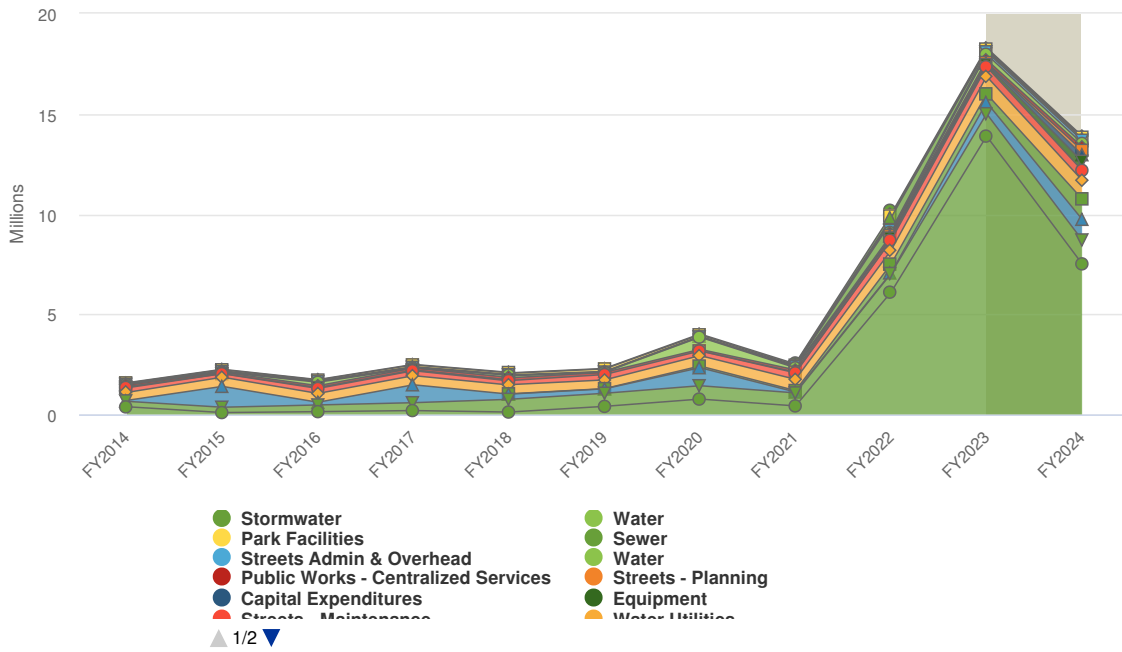
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Equipment Service Fund:		\$241,544.23	\$706,272.10	192.4%	
Total:		\$18,293,905.57	\$13,892,883.41	-24.1%	

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Water Utilities					
Admin & Operations					
WA-Administrative Salary	400-0-534-000-534-10-10-0000	\$52,943.00	\$54,531.29	3%	
WA-Administrative Benefits	400-0-534-000-534-10-20-0000	\$21,177.20	\$21,812.52	3%	
WA-Customer Services Salary	400-0-534-000-534-70-10-0000	\$54,020.40	\$55,641.01	3%	
WA-Customer Services Benefits	400-0-534-000-534-70-20-0000	\$17,363.70	\$17,884.61	3%	
WA-Office Supplies And Postage	400-0-534-000-534-70-31-0000	\$4,171.50	\$4,296.65	3%	
WA-Operating Supplies	400-0-534-000-534-80-31-0000	\$36,050.00	\$37,131.50	3%	
General Admin Fee	400-0-534-000-534-10-41-0001	\$93,675.52	\$97,264.00	3.8%	
WA-Audit Fee	400-0-534-000-534-10-41-0022	\$6,180.00	\$6,365.40	3%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WA-Op. Permit(DOH)/Other Fees	400-0-534-000-534-10-42-0000	\$5,304.50	\$5,463.64	3%	
WA-Dues & Membership/Filing Fees	400-0-534-000-534-10-49-0001	\$2,060.00	\$2,121.80	3%	
WA-Admin Planning Water - Consulting	400-0-534-000-534-20-41-0000	\$52,000.00	\$79,310.00	52.5%	
WA-Travel	400-0-534-000-534-40-43-0000	\$2,060.00	\$3,151.80	53%	
WA-Training	400-0-534-000-534-40-49-0001	\$2,060.00	\$10,000.00	385.4%	
WA-Computer Services/Repair	400-0-534-000-534-70-41-0000	\$6,180.00	\$20,394.00	230%	
WA-EBPP Fees	400-0-534-000-534-70-41-0001	\$3,090.00	\$3,182.70	3%	
Water-Services	400-0-534-000-534-80-41-0001	\$4,900.00	\$17,824.00	263.8%	
WA-Telephone	400-0-534-000-534-80-42-0000	\$2,060.00	\$2,121.80	3%	
WA-Telemetry/Meter Services	400-0-534-000-534-80-45-0001	\$4,120.00	\$6,000.00	45.6%	
WA-Insurance	400-0-534-000-534-80-46-0000	\$32,630.00	\$45,668.90	40%	
WA-Electricity	400-0-534-000-534-80-47-0000	\$24,720.00	\$28,000.00	13.3%	
WA-Prof Services - General	400-0-534-000-534-81-41-0000	\$85,253.10	\$20,000.00	-76.5%	
WA-Taxes	400-0-534-000-534-90-44-0000	\$41,215.97	\$42,452.44	3%	
Total Admin & Operations:		\$553,234.89	\$580,618.06	4.9%	
Plant					
WA-Operations Plant Salary	400-0-534-000-534-84-10-0000	\$82,404.00	\$84,876.12	3%	
WA-Operations Plant Benefits	400-0-534-000-534-84-20-0000	\$41,202.00	\$42,438.06	3%	
WA-Chemicals Plant	400-0-534-000-534-84-31-0000	\$10,609.00	\$10,927.27	3%	
Total Plant:		\$134,215.00	\$138,241.45	3%	
Transmission & Distribution					
WA-Operations T & D Salary	400-0-534-000-534-85-10-0000	\$70,632.00	\$72,750.96	3%	
WA-Operations T & D Benefits	400-0-534-000-534-85-20-0000	\$35,316.00	\$36,375.48	3%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WA-Small Tools/Minor Equipment	400-0-534-000-534-50-35-0000	\$2,575.00	\$10,000.00	288.3%	
WA-Repair-Contracted Labor	400-0-534-000-534-50-48-0000	\$20,600.00	\$31,518.00	53%	
WA-Testing	400-0-534-000-534-80-41-0000	\$5,150.00	\$5,304.50	3%	
WA-Eq Rental - Water	400-0-534-000-534-80-45-0099	\$54,590.00	\$56,227.70	3%	
Total Transmission & Distribution:		\$188,863.00	\$212,176.64	12.3%	
Total Water Utilities:		\$876,312.89	\$931,036.15	6.2%	
Sewer					
Admin & Operations					
WW-Administrative Salary	400-0-535-000-535-10-10-0000	\$78,252.80	\$80,600.38	3%	
WW-Administrative Benefits	400-0-535-000-535-10-20-0000	\$32,949.20	\$33,937.68	3%	
WW-Customer Service Salary	400-0-535-000-535-70-10-0000	\$54,020.40	\$55,641.01	3%	
WW-Customer Service Benefits	400-0-535-000-535-70-20-0000	\$17,363.70	\$17,884.61	3%	
WW-Office Supplies & Postage	400-0-535-000-535-70-31-0000	\$4,429.00	\$4,300.00	-2.9%	
WW-General Admin Fee	400-0-535-000-535-10-41-0001	\$105,720.73	\$109,738.68	3.8%	
WW-Audit Fee	400-0-535-000-535-10-41-0022	\$8,240.00	\$8,487.20	3%	
WW-Permit Fees/DOE	400-0-535-000-535-10-42-0000	\$2,575.00	\$2,652.25	3%	
WW-Dues & Membership/filing Fees	400-0-535-000-535-10-49-0001	\$1,030.00	\$1,060.90	3%	
WW-Admin Planning Sewer - Consulting	400-0-535-000-535-20-41-0000	\$55,900.00	\$80,000.00	43.1%	
WW-Travel	400-0-535-000-535-40-43-0000	\$1,545.00	\$2,000.00	29.4%	
WW-Training	400-0-535-000-535-40-49-0001	\$3,090.00	\$8,000.00	158.9%	
WW-Computer Services/Repair	400-0-535-000-535-70-41-0000	\$5,150.00	\$10,454.50	103%	
WW-EBPP Fees Sewer	400-0-535-000-535-70-41-0001	\$3,090.00	\$3,182.70	3%	
Sewer Operations-Services	400-0-535-000-535-80-41-0001	\$4,800.00	\$11,724.00	144.3%	
Sewer Telephone	400-0-535-000-535-80-42-0000	\$4,738.00	\$4,880.14	3%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Sewer Insurance	400-0-535-000-535-80-46-0000	\$25,758.75	\$35,621.51	38.3%	
Sewer Taxes	400-0-535-000-535-90-44-0000	\$41,457.50	\$42,701.23	3%	
Total Admin & Operations:		\$450,110.08	\$512,866.79	13.9%	
Industrial Pretreatment Program					
WW Sampling Salary	400-0-535-000-535-85-10-0000	\$4,000.00	\$4,120.00	3%	
WW Sampling Benefits	400-0-535-000-535-85-20-0000	\$2,500.00	\$2,575.00	3%	
WW Sampling Supplies	400-0-535-000-535-85-31-0000	\$515.00	\$515.00	0%	
WW Sampling Professional Services	400-0-535-000-535-85-41-0000	\$7,210.00	\$0.00	-100%	
WW Industrial Pretreatment Services	400-0-535-000-535-85-41-0002	\$4,120.00	\$0.00	-100%	
Total Industrial Pretreatment Program:		\$18,345.00	\$7,210.00	-60.7%	
Plant					
WW-Operations Plant Salary	400-0-535-000-535-84-10-0000	\$124,200.00	\$169,126.00	36.2%	
WW-Operations Plant Benefits	400-0-535-000-535-84-20-0000	\$77,004.00	\$89,614.12	16.4%	
WW-Operating Supplies	400-0-535-000-535-80-31-0000	\$10,300.00	\$10,609.00	3%	
WW-Solids Hauling & Disposal	400-0-535-000-535-51-48-0001	\$123,600.00	\$127,308.00	3%	
Sewer Operations Testing	400-0-535-000-535-80-41-0000	\$21,630.00	\$22,278.90	3%	
WW-Electricity	400-0-535-000-535-84-47-0000	\$26,780.00	\$27,583.40	3%	
WW-Plant Water	400-0-535-000-535-84-47-0001	\$21,630.00	\$22,278.90	3%	
Total Plant:		\$405,144.00	\$468,798.32	15.7%	
Collections					
WW-Operations Coll. Salary	400-0-535-000-535-81-10-0000	\$42,324.00	\$43,593.72	3%	
WW-Operations Coll. Benefits	400-0-535-000-535-81-20-0000	\$15,662.00	\$16,131.86	3%	
WW-Maintenance Supplies	400-0-535-000-535-51-31-0000	\$10,300.00	\$10,609.00	3%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WW-Repair (Contract Serv) T&D	400-0-535-000-535-51-48-0000	\$123,600.00	\$80,000.00	-35.3%	
Eq Rental - Sewer	400-0-535-000-535-80-45-0099	\$46,350.00	\$47,740.50	3%	
WW-Coll Electricity	400-0-535-000-535-81-47-0000	\$5,150.00	\$5,304.50	3%	
WW-Coll. Water	400-0-535-000-535-81-47-0001	\$463.50	\$477.41	3%	
Total Collections:		\$243,849.50	\$203,856.99	-16.4%	
Total Sewer:		\$1,117,448.58	\$1,192,732.10	6.7%	
Streets - Maintenance					
Snow Removal					
Snow Removal - Salary	100-0-542-546-542-66-10-0000	\$19,620.00	\$20,601.00	5%	
Snow Removal - Benefits	100-0-542-546-542-66-20-0000	\$8,720.00	\$9,156.00	5%	
Snow Removal - Supplies	100-0-542-546-542-66-31-0000	\$1,000.00	\$1,000.00	0%	
Eq Rental - Snow Removal	100-0-542-546-542-66-45-0099	\$4,000.00	\$4,200.00	5%	
Total Snow Removal:		\$33,340.00	\$34,957.00	4.9%	
Lights, Signs, Paths, Landscaping					
Traffic Devices	100-0-542-545-542-64-31-0000	\$12,000.00	\$12,000.00	0%	
Street Water	100-0-542-000-542-63-47-0001	\$3,000.00		N/A	
Electricity - Street Lights	100-0-542-545-542-63-47-0000	\$16,000.00	\$21,000.00	31.3%	
Repair/maintenance - ST Lights	100-0-542-545-542-63-48-0000	\$3,000.00	\$3,000.00	0%	
Total Lights, Signs, Paths, Landscaping:		\$34,000.00	\$36,000.00	5.9%	
Stormwater					
Storm Drain Maint - Salaries	100-0-542-543-542-40-10-0000	\$12,000.00	\$12,600.00	5%	
Storm Drain Maint - Benefits	100-0-542-543-542-40-20-0000	\$7,000.00	\$7,350.00	5%	
Storm Drain Maint - Supplies	100-0-542-543-542-40-31-0000	\$2,000.00	\$2,000.00	0%	
Eq Rental - Storm Drain Maint	100-0-542-543-542-40-45-0099	\$3,000.00	\$10,000.00	233.3%	
Dewatering Electricity Chesser	100-0-542-543-542-40-47-0000	\$1,300.00	\$1,680.00	29.2%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Storm Drain Maint - Contrlabor	100-0-542-543-542-40-48-0000	\$700.00	\$700.00	0%	
Total Stormwater:		\$26,000.00	\$34,330.00	32%	
Roadway					
Road Maintenance - Salaries	100-0-542-542-542-39-10-0000	\$80,113.05	\$140,113.05	74.9%	
Road Maintenance - Benefits	100-0-542-542-542-39-20-0000	\$27,824.75	\$67,824.75	143.8%	
Supplies	100-0-542-542-542-39-31-0000	\$15,000.00	\$15,000.00	0%	
General Admin Fees	100-0-542-000-542-39-41-0000	\$54,056.06		N/A	
Street Services	100-0-542-000-542-39-41-0001	\$4,400.00		N/A	
Telephone	100-0-542-542-542-39-42-0000	\$200.00	\$200.00	0%	
Eq Rental - Road Maintenance	100-0-542-542-542-39-45-0099	\$25,000.00	\$51,700.00	106.8%	
Contracted Labor	100-0-542-542-542-39-48-0000	\$172,534.00	\$101,143.00	-41.4%	
Road Striping	100-0-542-542-542-64-48-0000	\$6,000.00	\$8,400.00	40%	
Litter Clean-Up	100-0-542-542-542-67-47-0000	\$3,500.00	\$3,500.00	0%	
Total Roadway:		\$388,627.86	\$387,880.80	-0.2%	
Total Streets - Maintenance:		\$481,967.86	\$493,167.80	2.3%	
Streets - Planning					
Chip Sealing and Overlay Supplies	100-0-542-542-542-39-31-0001		\$35,000.00	N/A	
General Admin Fees- Internal	100-0-542-542-542-39-41-0000		\$56,109.63	N/A	
Street Services- Roadway	100-0-542-542-542-39-41-0001		\$16,200.00	N/A	
Chip Sealing and Overlay Services	100-0-542-542-542-39-48-0001		\$82,000.00	N/A	
#14 ST Planning Professional Services	100-0-542-544-544-20-41-0100	\$25,000.00	\$25,000.00	0%	
Street Landscaping Water	100-0-542-545-542-63-47-0001		\$3,150.00	N/A	
Total Streets - Planning:		\$25,000.00	\$217,459.63	769.8%	
Streets Admin & Overhead					



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Administration Salaries	100-0-543-000-543-10-10-0000	\$52,180.00	\$54,789.00	5%	
General Administration Benefits	100-0-543-000-543-10-20-0000	\$20,817.50	\$21,858.38	5%	
General Services Salaries	100-0-543-000-543-31-10-0000	\$5,450.00	\$5,722.50	5%	
General Services Benefits	100-0-543-000-543-31-20-0000	\$1,635.00	\$1,716.75	5%	
Computer Services	100-0-543-000-543-31-41-0000	\$600.00	\$2,220.00	270%	
Contracted Servcies	100-0-543-000-543-31-41-0001	\$25,000.00	\$50,000.00	100%	
Audit Fee	100-0-543-000-543-31-41-0022	\$3,000.00	\$3,000.00	0%	
Travel - Streets	100-0-543-000-543-31-43-0000	\$500.00	\$500.00	0%	
Insurance	100-0-543-000-543-31-46-0000	\$10,900.00	\$14,990.00	37.5%	
Training - Streets	100-0-543-000-543-31-49-0000	\$500.00	\$500.00	0%	
Misc/Recording Fees/Dues	100-0-543-000-543-31-49-0001	\$1,000.00	\$1,000.00	0%	
Total Streets Admin & Overhead:		\$121,582.50	\$156,296.63	28.6%	
Public Works - Centralized Services					
Maintenance Salary	500-0-548-000-548-65-10-0000	\$37,800.00	\$39,690.00	5%	
Maintenance Benefits	500-0-548-000-548-65-20-0000	\$18,360.00	\$19,278.00	5%	
Medical Physicals-Required	500-0-548-000-548-65-25-0000	\$2,000.00	\$2,000.00	0%	
Tires	500-0-548-000-548-65-31-0000	\$2,000.00	\$5,200.00	160%	
Gas and Oil	500-0-548-000-548-65-32-0000	\$25,000.00	\$35,000.00	40%	
Supplies	500-0-548-000-548-65-33-0000	\$3,000.00	\$13,000.00	333.3%	
General Gov. Admin	500-0-548-000-548-65-41-0001	\$13,134.23	\$13,654.10	4%	
Insurance	500-0-548-000-548-65-46-0000	\$10,000.00	\$12,500.00	25%	
Heat & Lights	500-0-548-000-548-65-47-0000	\$3,000.00	\$5,700.00	90%	
Repairs/Supplies Contracted	500-0-548-000-548-65-48-0000	\$20,000.00	\$25,000.00	25%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Training	500-0-548-000- 548-65-49-0000	\$7,250.00	\$5,250.00	-27.6%	
Total Public Works - Centralized Services:		\$141,544.23	\$176,272.10	24.5%	
Park Facilities					
Park Maintenance Salary	001-0-576-000- 576-80-10-0000	\$27,000.00	\$28,350.00	5%	
Park Maintenance Benefits	001-0-576-000- 576-80-20-0000	\$14,040.00	\$14,742.00	5%	
Parks Supplies	001-0-576-000- 576-80-31-0000	\$2,000.00	\$5,000.00	150%	
Eq Rental - Parks	001-0-576-000- 576-80-45-0099	\$12,360.00	\$20,000.00	61.8%	
Parks Electricity	001-0-576-000- 576-80-47-0000	\$500.00	\$500.00	0%	
Parks Water	001-0-576-000- 576-80-47-0001	\$1,800.00	\$1,800.00	0%	
Total Park Facilities:		\$57,700.00	\$70,392.00	22%	
Debt Service					
Water					
WA-SMART Meter Lease-Principial	400-0-591-534- 591-34-70-0000	\$30,275.15	\$31,138.00	2.9%	
Base Res PWTF Loan Principal	400-0-591-534- 591-34-78-0000	\$23,273.39	\$23,273.39	0%	
WA-SMART Meter Lease-Interest	400-0-591-534- 592-34-80-0000	\$6,840.53	\$5,977.68	-12.6%	
Base Reservoir PWTF Loan Interest	400-0-591-534- 592-34-83-0000	\$465.47	\$349.10	-25%	
Total Water:		\$60,854.54	\$60,738.17	-0.2%	
Sewer					
Sewer Outfall - USDA RDA Principal	400-0-591-535- 591-35-72-0000	\$25,377.34	\$26,080.01	2.8%	
WWTP Design-DOE Principal	400-0-591-535- 591-35-72-0001	\$30,678.05	\$30,678.05	0%	
Sewer Outfall - USDA RDA Interest	400-0-591-535- 592-35-83-0000	\$7,292.66	\$6,589.99	-9.6%	
WWTP Design-DOE Interest	400-0-591-535- 592-35-83-0001	\$18,901.15	\$18,901.13	0%	
Total Sewer:		\$82,249.20	\$82,249.18	0%	
Total Debt Service:		\$143,103.74	\$142,987.35	-0.1%	
Capital Expenditures					
Capital Expenditures					



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Columbia Ave- Consultant Services	312-0-594-000- 594-54-41-0312	\$82,329.77	\$0.00	-100%	
Park Plaza-Design Consultant	313-0-594-000- 594-54-41-0313		\$250,000.00	N/A	
Public Works Shop	500-0-594-000- 594-38-62-0001		\$80,000.00	N/A	
Total Capital Expenditures:		\$82,329.77	\$330,000.00	300.8%	
Streets					
Lakeview Road Paving	100-0-594-000- 595-30-41-0002		\$145,000.00	N/A	
First St-Construction	311-0-594-000- 595-10-41-0001		\$884,186.00	N/A	
McEvoy Overlay	100-0-594-000- 595-30-41-0000	\$78,049.00		N/A	
Loop Road Rebuild	100-0-594-000- 595-30-41-0001	\$287,998.00		N/A	
Loop Rd. Sidewalk	100-0-594-000- 595-61-41-0001	\$200,000.00		N/A	
Total Streets:		\$566,047.00	\$1,029,186.00	81.8%	
Equipment					
Equipment Purchase	500-0-594-000- 594-48-64-0000	\$100,000.00	\$450,000.00	350%	Updated to include cost of fully outfitted vehicle, taxes, licenses and fees.
Total Equipment:		\$100,000.00	\$450,000.00	350%	
Sewer					
WW-Line Extensions Contracted	400-0-594-535- 594-35-41-0100		\$150,000.00	N/A	
Coll. Sys. Upgrades Consultant Svs	410-0-594-000- 594-35-41-4104	\$155,016.00	\$190,000.00	22.6%	
Coll. Sys. Upgrades Construction Svs	410-0-594-000- 594-35-41-4105	\$2,731,914.00	\$2,706,863.97	-0.9%	Assume retainage paid in 2025.
Collection Sys. Upgrades-PUD	410-0-594-000- 594-35-41-4106	\$0.00	\$40,000.00	N/A	
WWTP-Consultant Services	410-0-594-000- 594-35-41-4110	\$0.00	\$632,370.00	N/A	
WWTP-Construction Services	410-0-594-000- 594-35-41-4111	\$11,000,000.00	\$3,600,000.00	-67.3%	
WWTP-Deferred Maintenance	410-0-594-000- 594-35-41-4114		\$192,731.98	N/A	
Total Sewer:		\$13,886,930.00	\$7,511,965.95	-45.9%	
Water					
Water Connections - Salary	400-0-594-534- 594-34-10-4006	\$5,400.00	\$5,562.00	3%	

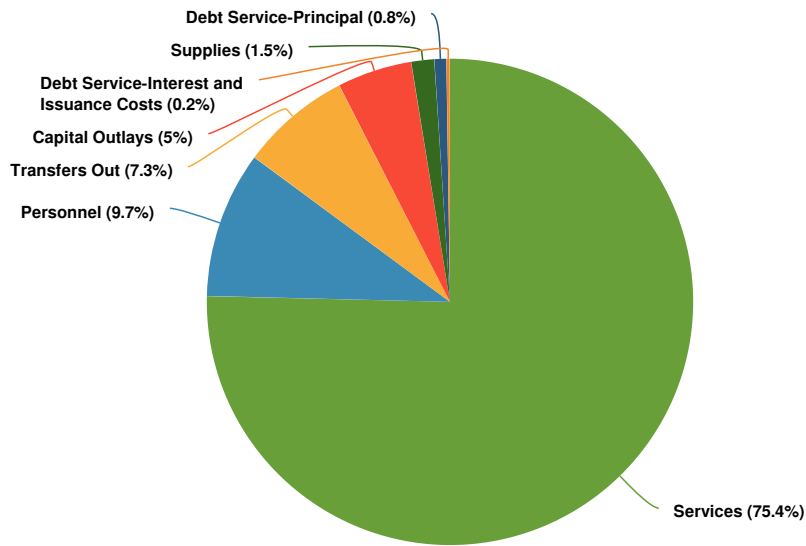


Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Water Connections - Benefits	400-0-594-534-594-34-20-4006	\$2,700.00	\$2,781.00	3%	
Eq Rental - Water Connections	400-0-594-534-594-34-45-0400	\$2,060.00	\$2,121.80	3%	
#42 Loop Rd Waterline ContrLbr	400-0-594-534-594-34-48-0000	\$162,000.00		N/A	
Water Plant Improvements- Contracted	400-0-594-534-594-34-62-4009	\$100,000.00	\$160,000.00	60%	
Total Water:		\$272,160.00	\$170,464.80	-37.4%	
Total Capital Expenditures:		\$14,907,466.77	\$9,491,616.75	-36.3%	
Interfund Transfers					
Sewer					
Transfer Out to 410 WW Sys. Upgrades	400-0-597-535-597-10-00-0000	\$400,000.00	\$999,143.90	149.8%	
Transfer Out To 406 WW Short Lived Assets	400-0-597-535-597-10-00-0406	\$21,779.00	\$21,779.00	0%	
Total Sewer:		\$421,779.00	\$1,020,922.90	142.1%	
Total Interfund Transfers:		\$421,779.00	\$1,020,922.90	142.1%	
Total Expenditures:		\$18,293,905.57	\$13,892,883.41	-24.1%	

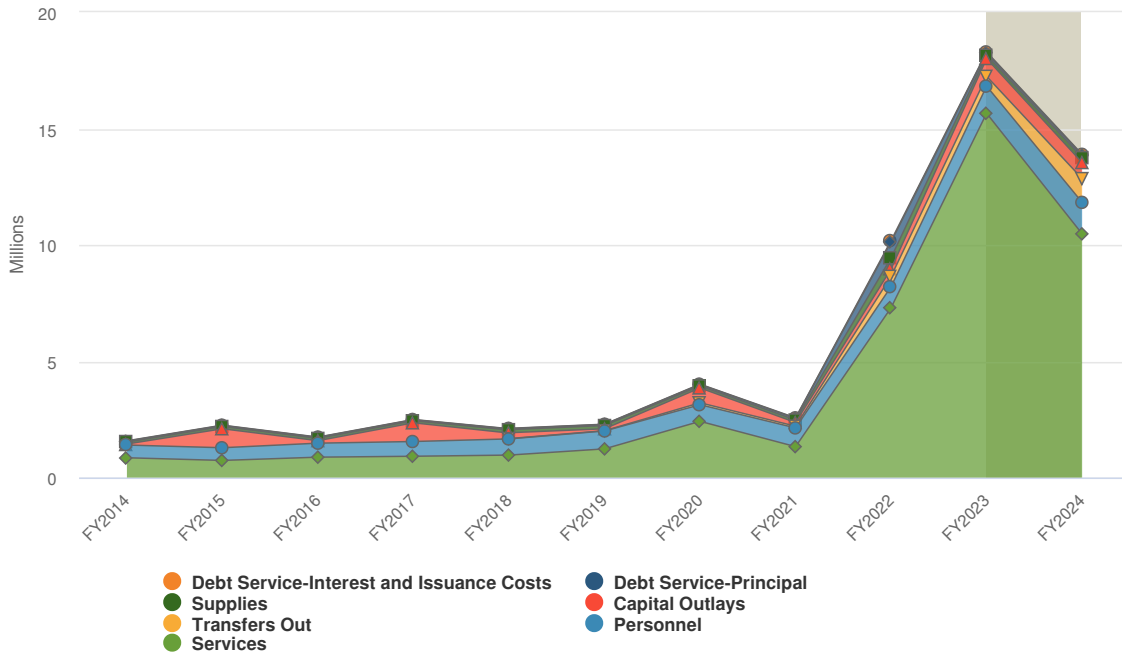


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects					
Transfers Out					
Transfer Out to 410 WW Sys. Upgrades	400-0-597-535-597-10-00-0000	\$400,000.00	\$999,143.90	149.8%	
Transfer Out To 406 WW Short Lived Assets	400-0-597-535-597-10-00-0406	\$21,779.00	\$21,779.00	0%	
Total Transfers Out:		\$421,779.00	\$1,020,922.90	142.1%	
Personnel					
WA-Administrative Salary	400-0-534-000-534-10-10-0000	\$52,943.00	\$54,531.29	3%	
WA-Administrative Benefits	400-0-534-000-534-10-20-0000	\$21,177.20	\$21,812.52	3%	
WA-Customer Services Salary	400-0-534-000-534-70-10-0000	\$54,020.40	\$55,641.01	3%	
WA-Customer Services Benefits	400-0-534-000-534-70-20-0000	\$17,363.70	\$17,884.61	3%	
WA-Operations Plant Salary	400-0-534-000-534-84-10-0000	\$82,404.00	\$84,876.12	3%	
WA-Operations Plant Benefits	400-0-534-000-534-84-20-0000	\$41,202.00	\$42,438.06	3%	
WA-Operations T & D Salary	400-0-534-000-534-85-10-0000	\$70,632.00	\$72,750.96	3%	
WA-Operations T & D Benefits	400-0-534-000-534-85-20-0000	\$35,316.00	\$36,375.48	3%	
WW-Administrative Salary	400-0-535-000-535-10-10-0000	\$78,252.80	\$80,600.38	3%	
WW-Administrative Benefits	400-0-535-000-535-10-20-0000	\$32,949.20	\$33,937.68	3%	
WW-Customer Service Salary	400-0-535-000-535-70-10-0000	\$54,020.40	\$55,641.01	3%	
WW-Customer Service Benefits	400-0-535-000-535-70-20-0000	\$17,363.70	\$17,884.61	3%	
WW Sampling Salary	400-0-535-000-535-85-10-0000	\$4,000.00	\$4,120.00	3%	
WW Sampling Benefits	400-0-535-000-535-85-20-0000	\$2,500.00	\$2,575.00	3%	
WW-Operations Plant Salary	400-0-535-000-535-84-10-0000	\$124,200.00	\$169,126.00	36.2%	
WW-Operations Plant Benefits	400-0-535-000-535-84-20-0000	\$77,004.00	\$89,614.12	16.4%	
WW-Operations Coll. Salary	400-0-535-000-535-81-10-0000	\$42,324.00	\$43,593.72	3%	
WW-Operations Coll. Benefits	400-0-535-000-535-81-20-0000	\$15,662.00	\$16,131.86	3%	
Snow Removal - Salary	100-0-542-546-542-66-10-0000	\$19,620.00	\$20,601.00	5%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Snow Removal - Benefits	100-0-542-546-542-66-20-0000	\$8,720.00	\$9,156.00	5%	
Storm Drain Maint - Salaries	100-0-542-543-542-40-10-0000	\$12,000.00	\$12,600.00	5%	
Storm Drain Maint - Benefits	100-0-542-543-542-40-20-0000	\$7,000.00	\$7,350.00	5%	
Road Maintenance - Salaries	100-0-542-542-542-39-10-0000	\$80,113.05	\$140,113.05	74.9%	
Road Maintenance - Benefits	100-0-542-542-542-39-20-0000	\$27,824.75	\$67,824.75	143.8%	
General Administration Salaries	100-0-543-000-543-10-10-0000	\$52,180.00	\$54,789.00	5%	
General Administration Benefits	100-0-543-000-543-10-20-0000	\$20,817.50	\$21,858.38	5%	
General Services Salaries	100-0-543-000-543-31-10-0000	\$5,450.00	\$5,722.50	5%	
General Services Benefits	100-0-543-000-543-31-20-0000	\$1,635.00	\$1,716.75	5%	
Maintenance Salary	500-0-548-000-548-65-10-0000	\$37,800.00	\$39,690.00	5%	
Maintenance Benefits	500-0-548-000-548-65-20-0000	\$18,360.00	\$19,278.00	5%	
Medical Physicals-Required	500-0-548-000-548-65-25-0000	\$2,000.00	\$2,000.00	0%	
Park Maintenance Salary	001-0-576-000-576-80-10-0000	\$27,000.00	\$28,350.00	5%	
Park Maintenance Benefits	001-0-576-000-576-80-20-0000	\$14,040.00	\$14,742.00	5%	
Water Connections - Salary	400-0-594-534-594-34-10-4006	\$5,400.00	\$5,562.00	3%	
Water Connections - Benefits	400-0-594-534-594-34-20-4006	\$2,700.00	\$2,781.00	3%	
Total Personnel:		\$1,165,994.70	\$1,353,668.86	16.1%	
Supplies					
WA-Office Supplies And Postage	400-0-534-000-534-70-31-0000	\$4,171.50	\$4,296.65	3%	
WA-Operating Supplies	400-0-534-000-534-80-31-0000	\$36,050.00	\$37,131.50	3%	
WA-Chemicals Plant	400-0-534-000-534-84-31-0000	\$10,609.00	\$10,927.27	3%	
WA-Small Tools/Minor Equipment	400-0-534-000-534-50-35-0000	\$2,575.00	\$10,000.00	288.3%	
WW-Office Supplies & Postage	400-0-535-000-535-70-31-0000	\$4,429.00	\$4,300.00	-2.9%	
WW Sampling Supplies	400-0-535-000-535-85-31-0000	\$515.00	\$515.00	0%	
WW-Operating Supplies	400-0-535-000-535-80-31-0000	\$10,300.00	\$10,609.00	3%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WW-Maintenance Supplies	400-0-535-000-535-51-31-0000	\$10,300.00	\$10,609.00	3%	
Snow Removal - Supplies	100-0-542-546-542-66-31-0000	\$1,000.00	\$1,000.00	0%	
Traffic Devices	100-0-542-545-542-64-31-0000	\$12,000.00	\$12,000.00	0%	
Storm Drain Maint - Supplies	100-0-542-543-542-40-31-0000	\$2,000.00	\$2,000.00	0%	
Supplies	100-0-542-542-542-39-31-0000	\$15,000.00	\$15,000.00	0%	
Chip Sealing and Overlay Supplies	100-0-542-542-542-39-31-0001		\$35,000.00	N/A	
Tires	500-0-548-000-548-65-31-0000	\$2,000.00	\$5,200.00	160%	
Gas and Oil	500-0-548-000-548-65-32-0000	\$25,000.00	\$35,000.00	40%	
Supplies	500-0-548-000-548-65-33-0000	\$3,000.00	\$13,000.00	333.3%	
Parks Supplies	001-0-576-000-576-80-31-0000	\$2,000.00	\$5,000.00	150%	
Total Supplies:		\$140,949.50	\$211,588.42	50.1%	
Services					
General Admin Fee	400-0-534-000-534-10-41-0001	\$93,675.52	\$97,264.00	3.8%	
WA-Audit Fee	400-0-534-000-534-10-41-0022	\$6,180.00	\$6,365.40	3%	
WA-Op. Permit(DOH)/Other Fees	400-0-534-000-534-10-42-0000	\$5,304.50	\$5,463.64	3%	
WA-Dues & Membership/Filing Fees	400-0-534-000-534-10-49-0001	\$2,060.00	\$2,121.80	3%	
WA-Admin Planning Water - Consulting	400-0-534-000-534-20-41-0000	\$52,000.00	\$79,310.00	52.5%	
WA-Travel	400-0-534-000-534-40-43-0000	\$2,060.00	\$3,151.80	53%	
WA-Training	400-0-534-000-534-40-49-0001	\$2,060.00	\$10,000.00	385.4%	
WA-Computer Services/Repair	400-0-534-000-534-70-41-0000	\$6,180.00	\$20,394.00	230%	
WA-EBPP Fees	400-0-534-000-534-70-41-0001	\$3,090.00	\$3,182.70	3%	
Water-Services	400-0-534-000-534-80-41-0001	\$4,900.00	\$17,824.00	263.8%	
WA-Telephone	400-0-534-000-534-80-42-0000	\$2,060.00	\$2,121.80	3%	
WA-Telemetry/Meter Services	400-0-534-000-534-80-45-0001	\$4,120.00	\$6,000.00	45.6%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WA-Insurance	400-0-534-000-534-80-46-0000	\$32,630.00	\$45,668.90	40%	
WA-Electricity	400-0-534-000-534-80-47-0000	\$24,720.00	\$28,000.00	13.3%	
WA-Prof Services - General	400-0-534-000-534-81-41-0000	\$85,253.10	\$20,000.00	-76.5%	
WA-Taxes	400-0-534-000-534-90-44-0000	\$41,215.97	\$42,452.44	3%	
WA-Repair-Contracted Labor	400-0-534-000-534-50-48-0000	\$20,600.00	\$31,518.00	53%	
WA-Testing	400-0-534-000-534-80-41-0000	\$5,150.00	\$5,304.50	3%	
WA-Eq Rental - Water	400-0-534-000-534-80-45-0099	\$54,590.00	\$56,227.70	3%	
WW-General Admin Fee	400-0-535-000-535-10-41-0001	\$105,720.73	\$109,738.68	3.8%	
WW-Audit Fee	400-0-535-000-535-10-41-0022	\$8,240.00	\$8,487.20	3%	
WW-Permit Fees/DOE	400-0-535-000-535-10-42-0000	\$2,575.00	\$2,652.25	3%	
WW-Dues & Membership/filing Fees	400-0-535-000-535-10-49-0001	\$1,030.00	\$1,060.90	3%	
WW-Admin Planning Sewer - Consulting	400-0-535-000-535-20-41-0000	\$55,900.00	\$80,000.00	43.1%	
WW-Travel	400-0-535-000-535-40-43-0000	\$1,545.00	\$2,000.00	29.4%	
WW-Training	400-0-535-000-535-40-49-0001	\$3,090.00	\$8,000.00	158.9%	
WW-Computer Services/Repair	400-0-535-000-535-70-41-0000	\$5,150.00	\$10,454.50	103%	
WW-EBPP Fees Sewer	400-0-535-000-535-70-41-0001	\$3,090.00	\$3,182.70	3%	
Sewer Operations-Services	400-0-535-000-535-80-41-0001	\$4,800.00	\$11,724.00	144.3%	
Sewer Telephone	400-0-535-000-535-80-42-0000	\$4,738.00	\$4,880.14	3%	
Sewer Insurance	400-0-535-000-535-80-46-0000	\$25,758.75	\$35,621.51	38.3%	
Sewer Taxes	400-0-535-000-535-90-44-0000	\$41,457.50	\$42,701.23	3%	
WW Sampling Professional Services	400-0-535-000-535-85-41-0000	\$7,210.00	\$0.00	-100%	
WW Industrial Pretreatment Services	400-0-535-000-535-85-41-0002	\$4,120.00	\$0.00	-100%	
WW-Solids Hauling & Disposal	400-0-535-000-535-51-48-0001	\$123,600.00	\$127,308.00	3%	
Sewer Operations Testing	400-0-535-000-535-80-41-0000	\$21,630.00	\$22,278.90	3%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WW-Electricity	400-0-535-000-535-84-47-0000	\$26,780.00	\$27,583.40	3%	
WW-Plant Water	400-0-535-000-535-84-47-0001	\$21,630.00	\$22,278.90	3%	
WW-Repair (Contract Serv) T&D	400-0-535-000-535-51-48-0000	\$123,600.00	\$80,000.00	-35.3%	
Eq Rental - Sewer	400-0-535-000-535-80-45-0099	\$46,350.00	\$47,740.50	3%	
WW-Coll Electricity	400-0-535-000-535-81-47-0000	\$5,150.00	\$5,304.50	3%	
WW-Coll. Water	400-0-535-000-535-81-47-0001	\$463.50	\$477.41	3%	
Eq Rental - Snow Removal	100-0-542-546-542-66-45-0099	\$4,000.00	\$4,200.00	5%	
Street Water	100-0-542-000-542-63-47-0001	\$3,000.00		N/A	
Electricity - Street Lights	100-0-542-545-542-63-47-0000	\$16,000.00	\$21,000.00	31.3%	
Repair/maintenance - ST Lights	100-0-542-545-542-63-48-0000	\$3,000.00	\$3,000.00	0%	
Eq Rental - Storm Drain Maint	100-0-542-543-542-40-45-0099	\$3,000.00	\$10,000.00	233.3%	
Dewatering Electricity Chesser	100-0-542-543-542-40-47-0000	\$1,300.00	\$1,680.00	29.2%	
Storm Drain Maint - Contrlabor	100-0-542-543-542-40-48-0000	\$700.00	\$700.00	0%	
General Admin Fees	100-0-542-000-542-39-41-0000	\$54,056.06		N/A	
Street Services	100-0-542-000-542-39-41-0001	\$4,400.00		N/A	
Telephone	100-0-542-542-542-39-42-0000	\$200.00	\$200.00	0%	
Eq Rental - Road Maintenance	100-0-542-542-542-39-45-0099	\$25,000.00	\$51,700.00	106.8%	
Contracted Labor	100-0-542-542-542-39-48-0000	\$172,534.00	\$101,143.00	-41.4%	
Road Striping	100-0-542-542-542-64-48-0000	\$6,000.00	\$8,400.00	40%	
Litter Clean-Up	100-0-542-542-542-67-47-0000	\$3,500.00	\$3,500.00	0%	
General Admin Fees-Internal	100-0-542-542-542-39-41-0000		\$56,109.63	N/A	
Street Services-Roadway	100-0-542-542-542-39-41-0001		\$16,200.00	N/A	
Chip Sealing and Overlay Services	100-0-542-542-542-39-48-0001		\$82,000.00	N/A	
#14 ST Planning Professional Services	100-0-542-544-544-20-41-0100	\$25,000.00	\$25,000.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Street Landscaping Water	100-0-542-545-542-63-47-0001		\$3,150.00	N/A	
Computer Services	100-0-543-000-543-31-41-0000	\$600.00	\$2,220.00	270%	
Contracted Servcies	100-0-543-000-543-31-41-0001	\$25,000.00	\$50,000.00	100%	
Audit Fee	100-0-543-000-543-31-41-0022	\$3,000.00	\$3,000.00	0%	
Travel - Streets	100-0-543-000-543-31-43-0000	\$500.00	\$500.00	0%	
Insurance	100-0-543-000-543-31-46-0000	\$10,900.00	\$14,990.00	37.5%	
Training - Streets	100-0-543-000-543-31-49-0000	\$500.00	\$500.00	0%	
Misc/Recording Fees/Dues	100-0-543-000-543-31-49-0001	\$1,000.00	\$1,000.00	0%	
General Gov. Admin	500-0-548-000-548-65-41-0001	\$13,134.23	\$13,654.10	4%	
Insurance	500-0-548-000-548-65-46-0000	\$10,000.00	\$12,500.00	25%	
Heat & Lights	500-0-548-000-548-65-47-0000	\$3,000.00	\$5,700.00	90%	
Repairs/Supplies Contracted	500-0-548-000-548-65-48-0000	\$20,000.00	\$25,000.00	25%	
Training	500-0-548-000-548-65-49-0000	\$7,250.00	\$5,250.00	-27.6%	
Eq Rental - Parks	001-0-576-000-576-80-45-0099	\$12,360.00	\$20,000.00	61.8%	
Parks Electricity	001-0-576-000-576-80-47-0000	\$500.00	\$500.00	0%	
Parks Water	001-0-576-000-576-80-47-0001	\$1,800.00	\$1,800.00	0%	
Columbia Ave-Consultant Services	312-0-594-000-594-54-41-0312	\$82,329.77	\$0.00	-100%	
Park Plaza-Design Consultant	313-0-594-000-594-54-41-0313		\$250,000.00	N/A	
Lakeview Road Paving	100-0-594-000-595-30-41-0002		\$145,000.00	N/A	
First St-Construction	311-0-594-000-595-10-41-0001		\$884,186.00	N/A	
WW-Line Extensions Contracted	400-0-594-535-594-35-41-0100		\$150,000.00	N/A	
Coll. Sys. Upgrades Consultant Svs	410-0-594-000-594-35-41-4104	\$155,016.00	\$190,000.00	22.6%	
Coll. Sys. Upgrades Construction Svs	410-0-594-000-594-35-41-4105	\$2,731,914.00	\$2,706,863.97	-0.9%	Assume retainage paid in 2025.
Collection Sys. Upgrades-PUD	410-0-594-000-594-35-41-4106	\$0.00	\$40,000.00	N/A	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WWTP-Consultant Services	410-0-594-000-594-35-41-4110	\$0.00	\$632,370.00	N/A	
WWTP-Construction Services	410-0-594-000-594-35-41-4111	\$11,000,000.00	\$3,600,000.00	-67.3%	
WWTP-Deferred Maintenance	410-0-594-000-594-35-41-4114		\$192,731.98	N/A	
Eq Rental - Water Connections	400-0-594-534-594-34-45-0400	\$2,060.00	\$2,121.80	3%	
#42 Loop Rd Waterline ContrLbr	400-0-594-534-594-34-48-0000	\$162,000.00		N/A	
Total Services:		\$15,656,031.63	\$10,473,715.88	-33.1%	
Capital Outlays					
Public Works Shop	500-0-594-000-594-38-62-0001		\$80,000.00	N/A	
McEvoy Overlay	100-0-594-000-595-30-41-0000	\$78,049.00		N/A	
Loop Road Rebuild	100-0-594-000-595-30-41-0001	\$287,998.00		N/A	
Loop Rd. Sidewalk	100-0-594-000-595-61-41-0001	\$200,000.00		N/A	
Equipment Purchase	500-0-594-000-594-48-64-0000	\$100,000.00	\$450,000.00	350%	Updated to include cost of fully outfitted vehicle, taxes, licenses and fees.
Water Plant Improvements-Contracted	400-0-594-534-594-34-62-4009	\$100,000.00	\$160,000.00	60%	
Total Capital Outlays:		\$766,047.00	\$690,000.00	-9.9%	
Debt Service-Principal					
WA-SMART Meter Lease-Principal	400-0-591-534-591-34-70-0000	\$30,275.15	\$31,138.00	2.9%	
Base Res PWTF Loan Principal	400-0-591-534-591-34-78-0000	\$23,273.39	\$23,273.39	0%	
Sewer Outfall - USDA RDA Principal	400-0-591-535-591-35-72-0000	\$25,377.34	\$26,080.01	2.8%	
WWTP Design-DOE Principal	400-0-591-535-591-35-72-0001	\$30,678.05	\$30,678.05	0%	
Total Debt Service-Principal:		\$109,603.93	\$111,169.45	1.4%	
Debt Service-Interest and Issuance Costs					
WA-SMART Meter Lease-Interest	400-0-591-534-592-34-80-0000	\$6,840.53	\$5,977.68	-12.6%	
Base Reservoir PWTF Loan Interest	400-0-591-534-592-34-83-0000	\$465.47	\$349.10	-25%	

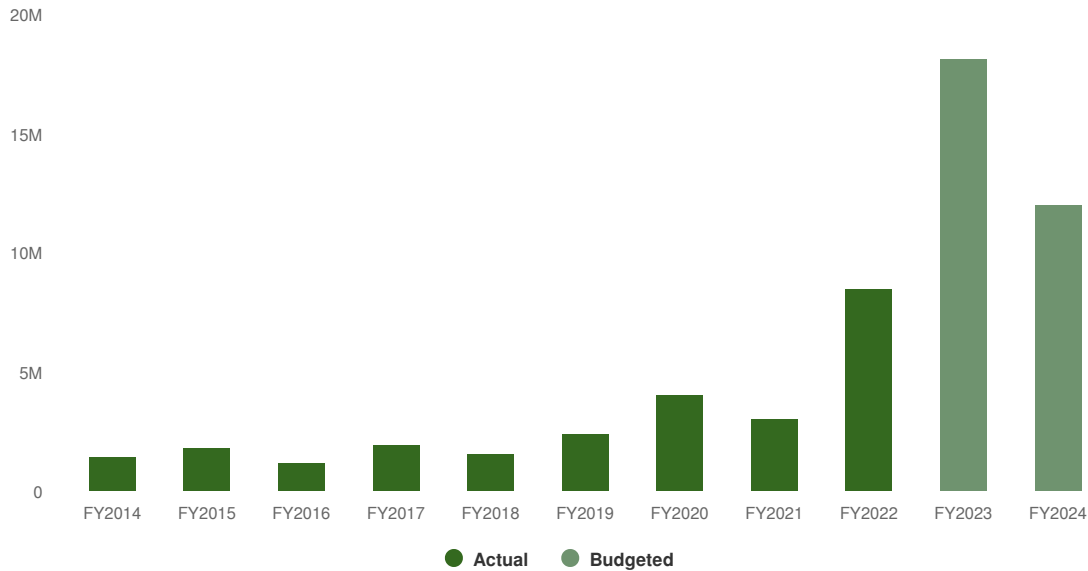


Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Sewer Outfall - USDA RDA Interest	400-0-591-535-592-35-83-0000	\$7,292.66	\$6,589.99	-9.6%	
WWTP Design-DOE Interest	400-0-591-535-592-35-83-0001	\$18,901.15	\$18,901.13	0%	
Total Debt Service-Interest and Issuance Costs:		\$33,499.81	\$31,817.90	-5%	
Total Expense Objects:		\$18,293,905.57	\$13,892,883.41	-24.1%	

Revenues Summary

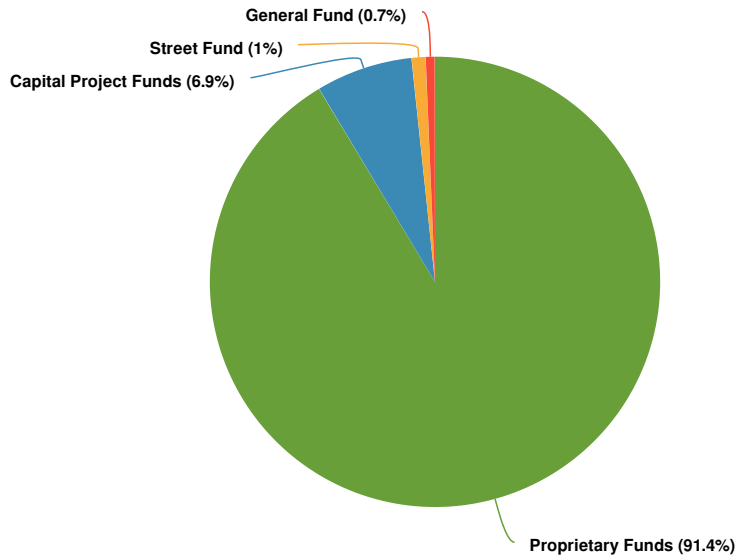
\$11,996,702 **-\$6,110,964**
 (-33.75% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

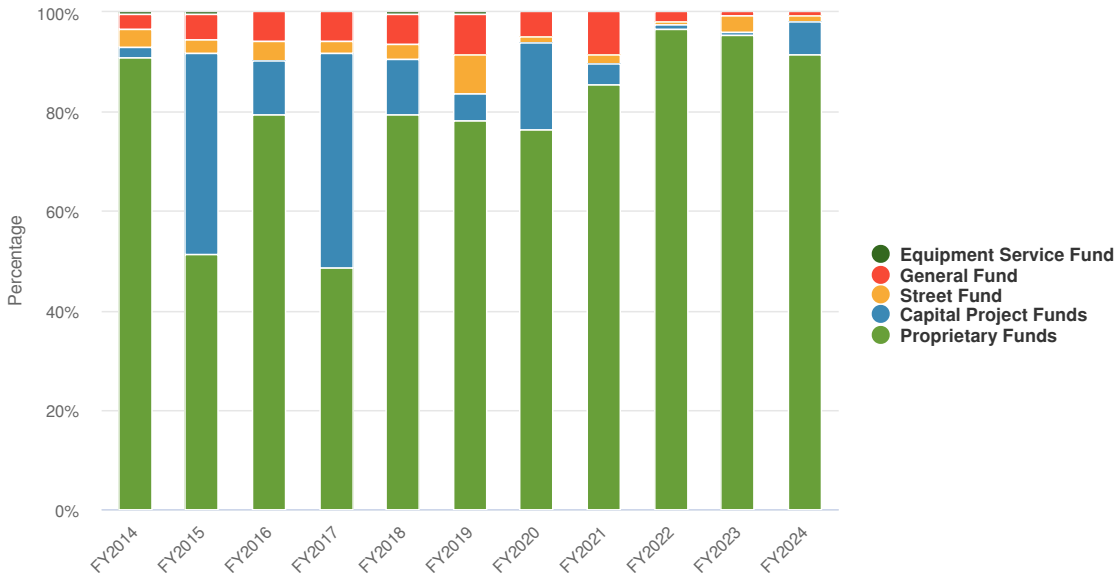


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
RCO Parks Planning Grant	001-0-330-330-334-02-70-0000		\$25,000.00	N/A	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
DOE-Shoreline Access Grant	001-0-330-330-334-03-10-0002	\$52,000.00		N/A	
PUD Privilege Tax (in Lieu)	001-0-330-335-335-00-91-0000	\$11,000.00	\$11,000.00	0%	
Criminal Justice - Low Population	001-0-330-336-336-06-21-0000	\$1,000.00	\$1,000.00	0%	
Criminal Justice - Contracted Services	001-0-330-336-336-06-25-0000	\$2,500.00	\$2,500.00	0%	
Criminal Justice - Special Programs	001-0-330-336-336-06-26-0000	\$1,968.50	\$2,092.50	6.3%	
Marijuana Excise Tax	001-0-330-336-336-06-42-0000	\$2,551.92	\$2,858.15	12%	
Liquor Excise Tax	001-0-330-336-336-06-94-0000	\$10,633.00	\$11,206.50	5.4%	
Pool District Loan Repayment-Principal	001-0-330-337-337-40-00-0001	\$19,800.00	\$20,200.00	2%	
Park Rentals	001-0-360-000-362-00-00-0000	\$2,500.00		N/A	
Park Rentals	001-0-360-376-362-00-00-0000		\$2,500.00	N/A	
Total General Fund:		\$103,953.42	\$78,357.15	-24.6%	
Street Fund					
Street ROW Applications & Permits	100-0-320-322-322-40-00-0000	\$600.00	\$600.00	0%	
TIB Chipseal Grant	100-0-330-330-334-03-80-0002		\$77,900.00	N/A	
TIB McEvoy Overlay	100-0-330-330-334-03-80-0003	\$74,146.00	\$0.00	-100%	
TIB-Loop Rd Rebuild	100-0-330-330-334-03-80-0004	\$460,422.00		N/A	
Multimodal Transportation - Cities	100-0-330-336-336-00-71-0000	\$2,015.00	\$1,984.00	-1.5%	
Street Fuel Tax	100-0-330-336-336-00-87-0000	\$29,977.00	\$28,272.00	-5.7%	
Liquor Profit Tax	100-0-330-336-336-06-95-0000	\$11,857.50	\$11,702.50	-1.3%	
Total Street Fund:		\$579,017.50	\$120,458.50	-79.2%	
Capital Project Funds					
First Street					
First St.-TA Grant	311-0-330-000-333-20-20-0002	\$0.00	\$663,000.00	N/A	
Fist St-TIB Grant	311-0-330-000-334-03-80-0311		\$119,364.00	N/A	
Total First Street:		\$0.00	\$782,364.00	N/A	
Columbia Avenue					



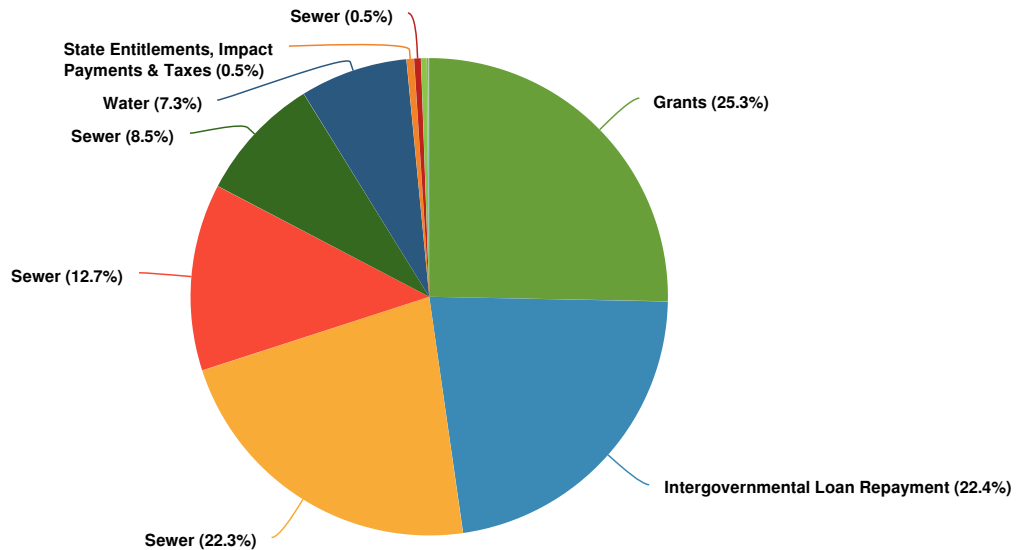
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Columbia Ave-DOE IPG	312-0-330-000-334-03-10-0312	\$145,617.25	\$0.00	-100%	
Total Columbia Avenue:		\$145,617.25	\$0.00	-100%	
Park Plaza Fund					
Park Plaza - DOC Grant	313-0-330-000-334-04-20-0313		\$50,000.00	N/A	
Total Park Plaza Fund:			\$50,000.00	N/A	
Total Capital Project Funds:		\$145,617.25	\$832,364.00	471.6%	
Proprietary Funds					
Water/Sewer Fund					
Water Sales	400-0-340-343-343-40-00-0000	\$744,575.00	\$856,261.25	15%	
Turn on Fees	400-0-340-343-343-40-18-0000	\$1,500.00	\$1,500.00	0%	
Disconnect/Nonpayment Fee	400-0-340-343-343-40-19-0000	\$1,000.00	\$1,000.00	0%	
Hydrant Rental - External	400-0-340-343-343-40-21-0000	\$600.00	\$600.00	0%	
Hydrant Rental-Internal (fire)	400-0-340-343-343-40-99-0000	\$4,000.00	\$4,000.00	0%	
Installation Water	400-0-340-343-343-41-00-0000	\$10,000.00	\$10,000.00	0%	
Sewer Service Income	400-0-340-344-343-50-00-0000	\$1,322,008.13	\$1,520,309.34	15%	
Installation Sewer	400-0-340-344-343-51-00-0000	\$300.00	\$300.00	0%	
Water Capital Contributions	400-0-360-343-367-40-00-0000	\$46,674.00	\$46,674.00	0%	
Sewer Capital Contributions	400-0-360-344-367-50-00-0000	\$56,532.00	\$56,532.00	0%	
Interest on Investments - W/S	400-0-360-400-361-11-00-0400	\$4,000.00	\$4,000.00	0%	
Total Water/Sewer Fund:		\$2,191,189.13	\$2,501,176.59	14.1%	
Wastewater Short Lived Asset Fund					
WWSLA-Transfers In	406-0-397-000-397-10-00-0406	\$21,779.00	\$21,779.00	0%	
Total Wastewater Short Lived Asset Fund:		\$21,779.00	\$21,779.00	0%	
Wastewater System Upgrades Fund					
EDA Grant-WW Coll. Sys. Upgrades	410-0-330-000-331-11-00-0000	\$2,528,740.07	\$2,271,374.53	-10.2%	
EPA Grant-WWTP Construction	410-0-330-000-331-66-00-0000	\$2,500,000.00	\$2,500,000.00	0%	



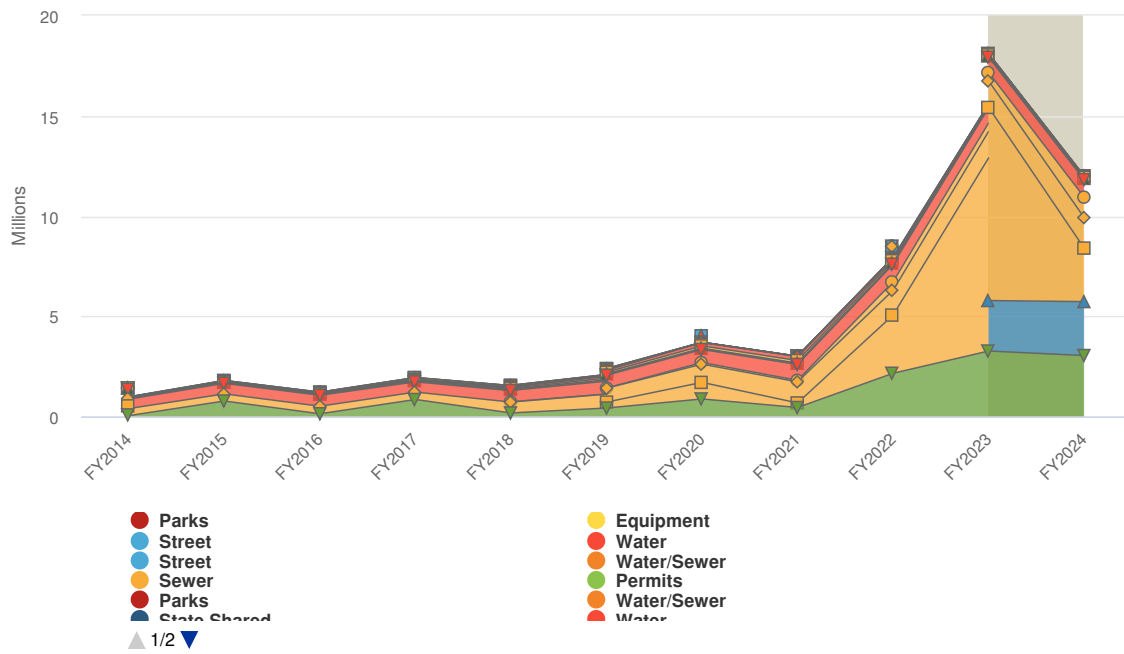
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades	410-0-390-000-391-20-00-0000	\$590,574.27	\$661,270.18	12%	
DOE Construction Loan	410-0-390-000-391-90-00-0410	\$9,046,795.37	\$2,010,777.87	-77.8%	
Transfer In from Water/Sewer Fund	410-0-397-000-397-05-00-0410	\$400,000.00	\$999,143.90	149.8%	
Total Wastewater System Upgrades Fund:		\$15,066,109.71	\$8,442,566.48	-44%	
Total Proprietary Funds:		\$17,279,077.84	\$10,965,522.07	-36.5%	
Total:		\$18,107,666.01	\$11,996,701.72	-33.7%	

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Revenue Source					
Licenses & Permits					
Permits					
Street ROW Applications & Permits	100-0-320-322-322-40-00-0000	\$600.00	\$600.00	0%	
Total Permits:		\$600.00	\$600.00	0%	
Total Licenses & Permits:		\$600.00	\$600.00	0%	
Intergovernmental Revenues					
Grants					
RCO Parks Planning Grant	001-0-330-330-334-02-70-0000		\$25,000.00	N/A	
DOE-Shoreline Access Grant	001-0-330-330-334-03-10-0002	\$52,000.00		N/A	
TIB Chipseal Grant	100-0-330-330-334-03-80-0002		\$77,900.00	N/A	
TIB McEvoy Overlay	100-0-330-330-334-03-80-0003	\$74,146.00	\$0.00	-100%	
TIB-Loop Rd Rebuild	100-0-330-330-334-03-80-0004	\$460,422.00		N/A	
First St.-TA Grant	311-0-330-000-333-20-20-0002	\$0.00	\$663,000.00	N/A	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Columbia Ave-DOE IPG	312-0-330-000-334-03-10-0312	\$145,617.25	\$0.00	-100%	
EDA Grant-WW Coll. Sys. Upgrades	410-0-330-000-331-11-00-0000	\$2,528,740.07	\$2,271,374.53	-10.2%	
Total Grants:		\$3,260,925.32	\$3,037,274.53	-6.9%	
State Shared					
PUD Privilege Tax (in Lieu)	001-0-330-335-335-00-91-0000	\$11,000.00	\$11,000.00	0%	
Total State Shared:		\$11,000.00	\$11,000.00	0%	
State Entitlements, Impact Payments & Taxes					
Criminal Justice - Low Population	001-0-330-336-336-06-21-0000	\$1,000.00	\$1,000.00	0%	
Criminal Justice - Contracted Services	001-0-330-336-336-06-25-0000	\$2,500.00	\$2,500.00	0%	
Criminal Justice - Special Programs	001-0-330-336-336-06-26-0000	\$1,968.50	\$2,092.50	6.3%	
Marijuana Excise Tax	001-0-330-336-336-06-42-0000	\$2,551.92	\$2,858.15	12%	
Liquor Excise Tax	001-0-330-336-336-06-94-0000	\$10,633.00	\$11,206.50	5.4%	
Multimodal Transportation - Cities	100-0-330-336-336-00-71-0000	\$2,015.00	\$1,984.00	-1.5%	
Street Fuel Tax	100-0-330-336-336-00-87-0000	\$29,977.00	\$28,272.00	-5.7%	
Liquor Profit Tax	100-0-330-336-336-06-95-0000	\$11,857.50	\$11,702.50	-1.3%	
Total State Entitlements, Impact Payments & Taxes:		\$62,502.92	\$61,615.65	-1.4%	
Intergovernmental Loan Repayment					
Pool District Loan Repayment-Principal	001-0-330-337-337-40-00-0001	\$19,800.00	\$20,200.00	2%	
Fist St-TIB Grant	311-0-330-000-334-03-80-0311		\$119,364.00	N/A	
Park Plaza - DOC Grant	313-0-330-000-334-04-20-0313		\$50,000.00	N/A	
EPA Grant-WWTP Construction	410-0-330-000-331-66-00-0000	\$2,500,000.00	\$2,500,000.00	0%	
Total Intergovernmental Loan Repayment:		\$2,519,800.00	\$2,689,564.00	6.7%	
Total Intergovernmental Revenues:		\$5,854,228.24	\$5,799,454.18	-0.9%	
Charges for Goods & Services					
Water					



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Water Sales	400-0-340-343-343-40-00-0000	\$744,575.00	\$856,261.25	15%	
Turn on Fees	400-0-340-343-343-40-18-0000	\$1,500.00	\$1,500.00	0%	
Disconnect/Nonpayment Fee	400-0-340-343-343-40-19-0000	\$1,000.00	\$1,000.00	0%	
Hydrant Rental - External	400-0-340-343-343-40-21-0000	\$600.00	\$600.00	0%	
Hydrant Rental-Internal (fire)	400-0-340-343-343-40-99-0000	\$4,000.00	\$4,000.00	0%	
Installation Water	400-0-340-343-343-41-00-0000	\$10,000.00	\$10,000.00	0%	
Total Water:		\$761,675.00	\$873,361.25	14.7%	
Sewer					
Sewer Service Income	400-0-340-344-343-50-00-0000	\$1,322,008.13	\$1,520,309.34	15%	
Installation Sewer	400-0-340-344-343-51-00-0000	\$300.00	\$300.00	0%	
Total Sewer:		\$1,322,308.13	\$1,520,609.34	15%	
Total Charges for Goods & Services:		\$2,083,983.13	\$2,393,970.59	14.9%	
Interest & Other Earnings					
Parks					
Park Rentals	001-0-360-000-362-00-00-0000	\$2,500.00		N/A	
Park Rentals	001-0-360-376-362-00-00-0000		\$2,500.00	N/A	
Total Parks:		\$2,500.00	\$2,500.00	0%	
Water					
Water Capital Contributions	400-0-360-343-367-40-00-0000	\$46,674.00	\$46,674.00	0%	
Total Water:		\$46,674.00	\$46,674.00	0%	
Sewer					
Sewer Capital Contributions	400-0-360-344-367-50-00-0000	\$56,532.00	\$56,532.00	0%	
Total Sewer:		\$56,532.00	\$56,532.00	0%	
Water/Sewer					
Interest on Investments - W/S	400-0-360-400-361-11-00-0400	\$4,000.00	\$4,000.00	0%	
Total Water/Sewer:		\$4,000.00	\$4,000.00	0%	
Total Interest & Other Earnings:		\$109,706.00	\$109,706.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Other Financing Sources					
Sewer					
USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades	410-0-390-000-391-20-00-0000	\$590,574.27	\$661,270.18	12%	
DOE Construction Loan	410-0-390-000-391-90-00-0410	\$9,046,795.37	\$2,010,777.87	-77.8%	
Total Sewer:		\$9,637,369.64	\$2,672,048.05	-72.3%	
Total Other Financing Sources:		\$9,637,369.64	\$2,672,048.05	-72.3%	
Interfund Transfers					
Sewer					
WWSLA-Transfers In	406-0-397-000-397-10-00-0406	\$21,779.00	\$21,779.00	0%	
Transfer In from Water/Sewer Fund	410-0-397-000-397-05-00-0410	\$400,000.00	\$999,143.90	149.8%	
Total Sewer:		\$421,779.00	\$1,020,922.90	142.1%	
Total Interfund Transfers:		\$421,779.00	\$1,020,922.90	142.1%	
Total Revenue Source:		\$18,107,666.01	\$11,996,701.72	-33.7%	

Organizational Chart

Goal #1

Goal #2



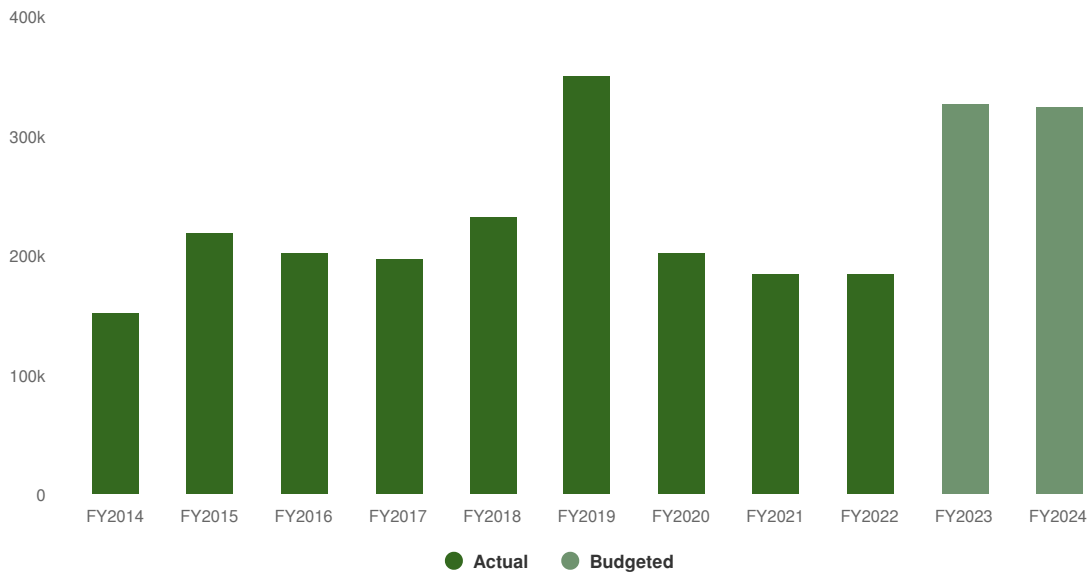
Planning

Ben Shumaker
Community Development Director

Expenditures Summary

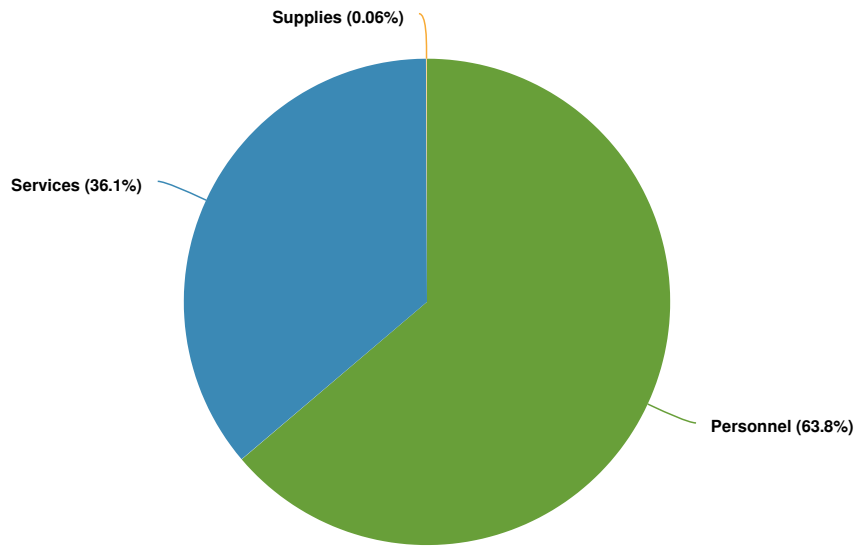
\$325,084 **-\$2,456**
(-0.75% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

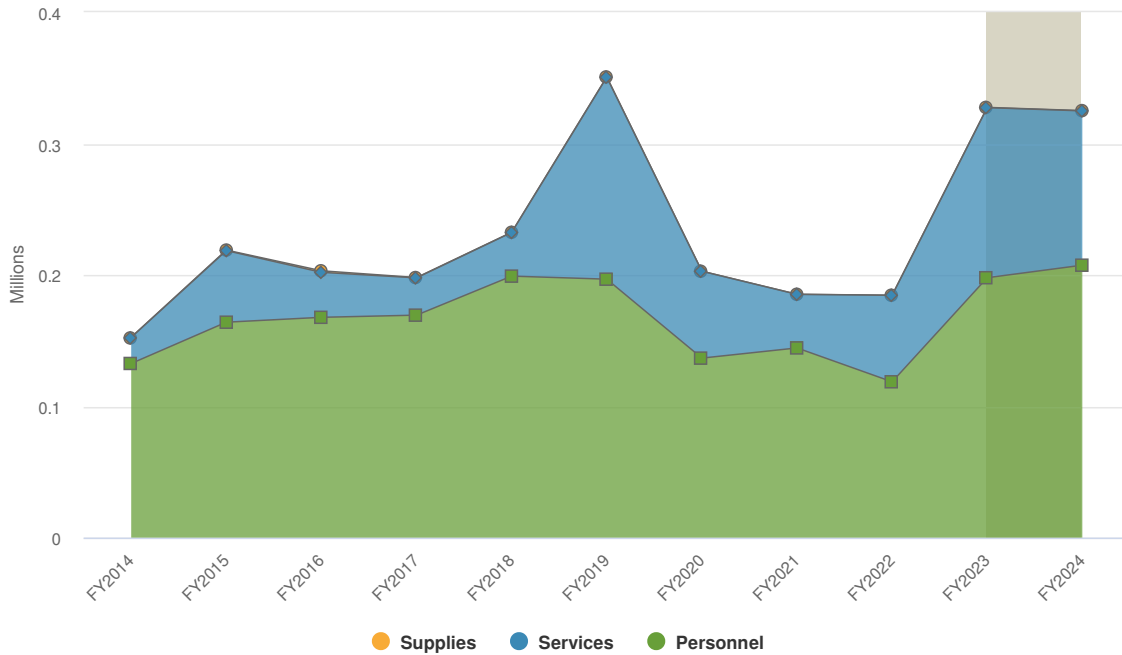


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

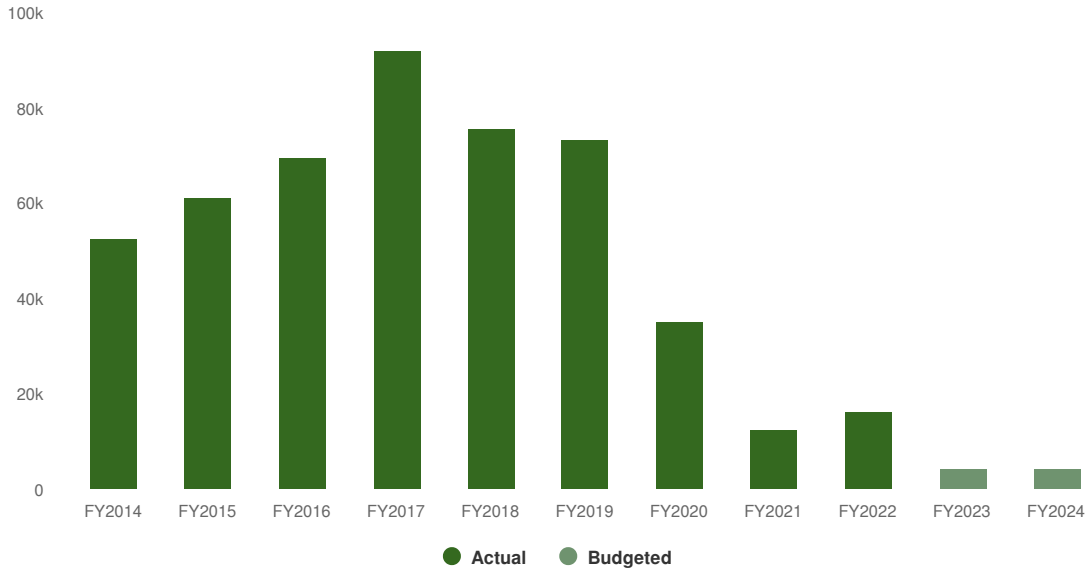
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects					
Personnel					
Current Planning Salary	001-0-558-560-558-50-10-0001	\$75,000.00	\$78,750.00	5%	
Current Planning Benefits	001-0-558-560-558-50-20-0001	\$32,500.00	\$34,125.00	5%	
Planning Salary	001-0-558-560-558-60-10-0000	\$57,500.00	\$60,375.00	5%	
Planning Recorder - Salaries	001-0-558-560-558-60-10-0001	\$1,800.00	\$1,800.00	0%	
Planning Commission Salaries	001-0-558-560-558-60-10-0002	\$4,500.00	\$4,500.00	0%	
Planning Benefits	001-0-558-560-558-60-20-0000	\$25,875.00	\$27,168.75	5%	
Planning Recorder - Benefits	001-0-558-560-558-60-20-0001	\$180.00	\$180.00	0%	
Planning Commission Benefits	001-0-558-560-558-60-20-0002	\$500.00	\$500.00	0%	
Total Personnel:		\$197,855.00	\$207,398.75	4.8%	
Supplies					
Planning Supplies	001-0-558-560-558-60-31-0000	\$200.00	\$200.00	0%	
Total Supplies:		\$200.00	\$200.00	0%	
Services					
Current Planning/Building Consulting Services	001-0-558-550-558-50-41-0000	\$15,000.00		N/A	
Current Planning/ Building Consulting Services	001-0-558-560-558-50-41-0000		\$15,000.00	N/A	
Planning & Professional Assist	001-0-558-560-558-60-41-0000	\$82,000.00	\$70,000.00	-14.6%	
Planning Publication	001-0-558-560-558-60-41-0001	\$1,000.00	\$1,000.00	0%	
Travel - Planning/Prof Assistance	001-0-558-560-558-60-43-0000	\$1,500.00	\$1,500.00	0%	
Training & Tuition - Planning	001-0-558-560-558-60-49-0000	\$1,500.00	\$1,500.00	0%	
Dues & Membership - Planning	001-0-558-560-558-60-49-0001	\$600.00	\$600.00	0%	
Planning Filing Fees/Misc	001-0-558-560-558-60-49-0002	\$200.00	\$200.00	0%	
EDC Assessment	001-0-558-570-558-70-49-0001	\$26,485.00	\$26,485.00	0%	
MCEDD Services	001-0-558-570-558-70-49-0002	\$1,200.00	\$1,200.00	0%	
Total Services:		\$129,485.00	\$117,485.00	-9.3%	
Total Expense Objects:		\$327,540.00	\$325,083.75	-0.7%	



Revenues Summary

\$4,500 **\$0**
(0.00% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



Goal #1

Goal #2

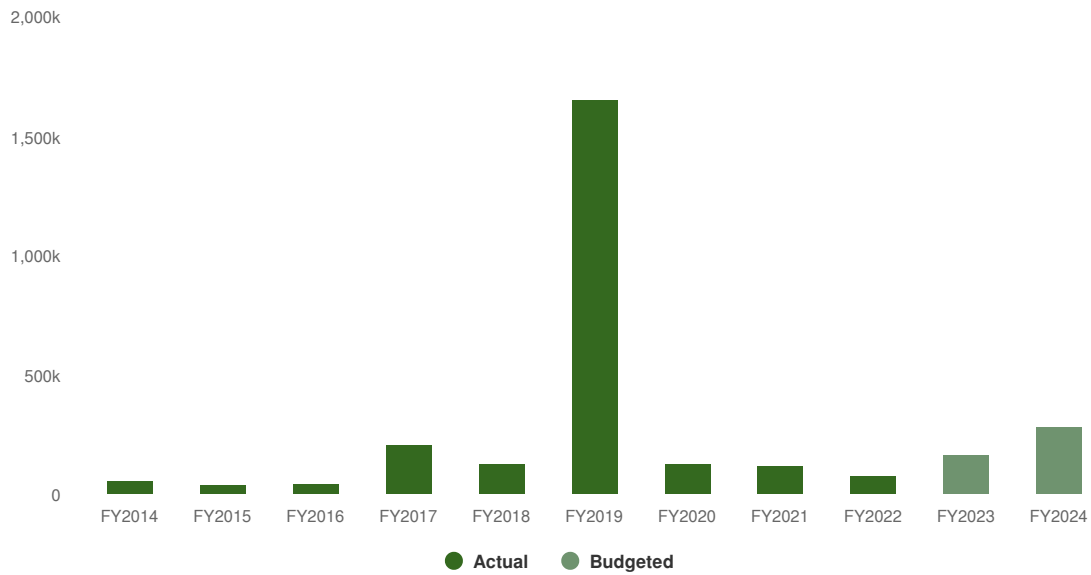
Fire Control

Rob Farris
Fire Chief

Expenditures Summary

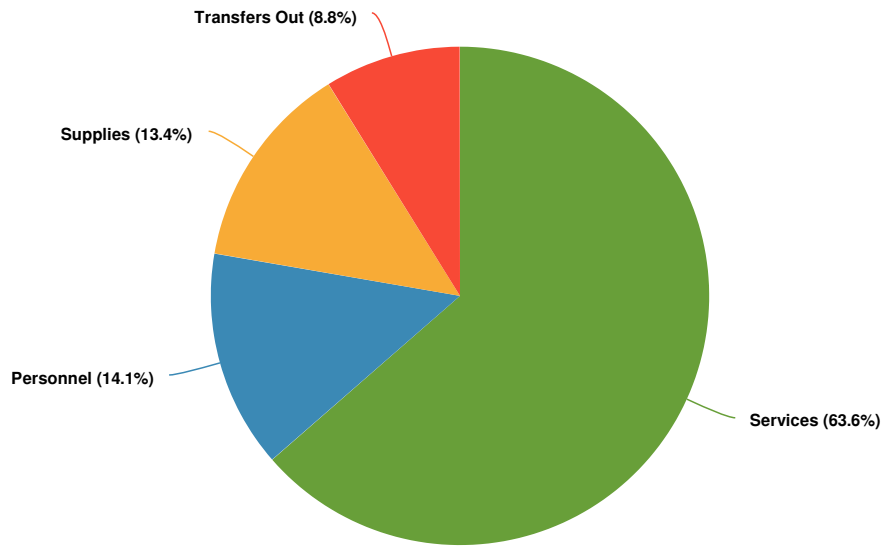
\$282,958 **\$122,000**
(75.80% vs. prior year)

Fire Control Proposed and Historical Budget vs. Actual

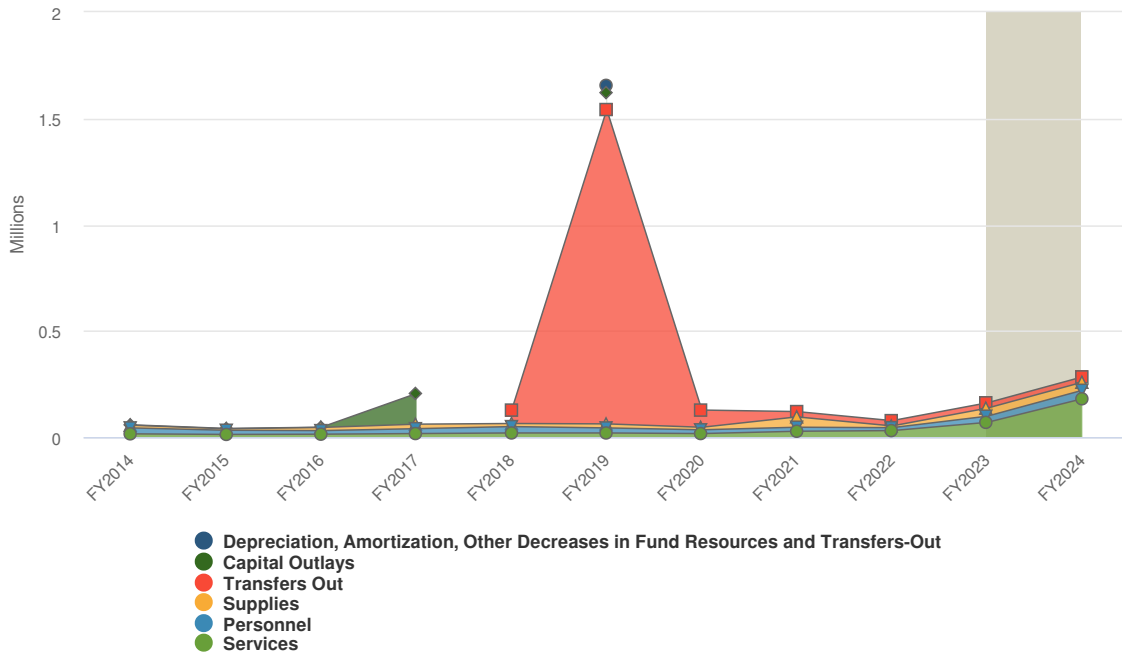


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects					
Transfers Out					
Transfers-Out - Fire Reserve	001-0-597-000-597-00-01-0020	\$25,000.00	\$25,000.00	0%	
Total Transfers Out:		\$25,000.00	\$25,000.00	0%	
Personnel					
Fire Chief/Administration - Salaries	001-0-522-202-522-10-10-0000	\$1,900.00	\$12,000.00	531.6%	
Fire Chief/Administration - Benefits	001-0-522-202-522-10-20-0000	\$100.00	\$1,000.00	900%	
Fire Contract Volunteer Reimb	001-0-522-202-522-20-10-0000	\$16,000.00	\$16,000.00	0%	
Firefighter Benefits	001-0-522-202-522-20-20-0000	\$1,000.00	\$1,000.00	0%	
Firefighter Pension/Disability	001-0-522-202-522-20-24-0000	\$2,500.00	\$2,500.00	0%	
Fire Support Salary	001-0-522-202-522-30-10-0000	\$5,000.00	\$5,000.00	0%	
Fire Support Benefits	001-0-522-202-522-30-20-0000	\$2,500.00	\$2,500.00	0%	
Total Personnel:		\$29,000.00	\$40,000.00	37.9%	
Supplies					
Fire Supplies FD II	001-0-522-203-522-20-31-0002	\$20,000.00	\$20,000.00	0%	
Fire Truck Fuel FDII	001-0-522-203-522-20-32-0002	\$1,000.00	\$1,000.00	0%	
Fire Prevention Supplies FDII	001-0-522-203-522-30-31-0020	\$500.00	\$500.00	0%	
Fire Supplies	001-0-522-202-522-20-31-0000	\$15,000.00	\$15,000.00	0%	
Fire Truck Fuel	001-0-522-202-522-20-32-0000	\$1,000.00	\$1,000.00	0%	
Fire Prevention Supplies City	001-0-522-202-522-30-31-0001	\$500.00	\$500.00	0%	
Total Supplies:		\$38,000.00	\$38,000.00	0%	
Services					
Dues & Membership/Subscriptions FD II	001-0-522-203-522-20-49-0002	\$250.00	\$250.00	0%	
Fire Training FD II	001-0-522-203-522-45-49-0002	\$3,000.00	\$3,000.00	0%	
Fire Dist II-Fire Hall Repair	001-0-522-203-522-50-48-0001	\$0.00	\$60,000.00	N/A	
Fire Equipment Repair FDII	001-0-522-203-522-60-48-0002	\$6,000.00	\$6,000.00	0%	
Fire-Contractual Services	001-0-522-202-522-20-41-0000	\$20,000.00	\$20,000.00	0%	



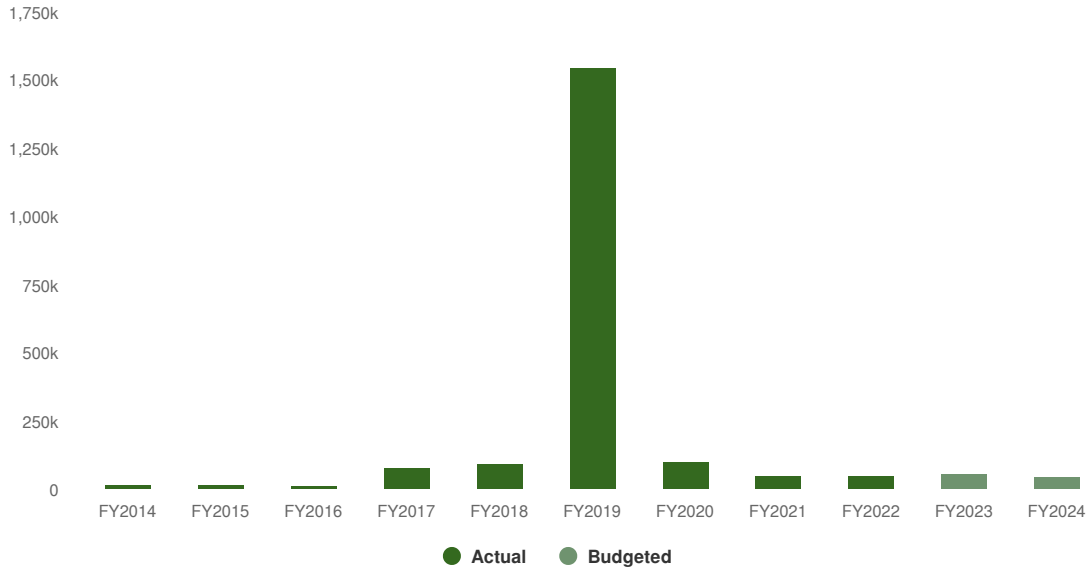
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Fire Telephone	001-0-522-202-522-20-42-0000	\$1,400.00	\$1,400.00	0%	
Fire Truck Insurance	001-0-522-202-522-20-46-0000	\$1,545.00	\$2,545.00	64.7%	
Fire Hydrant Repair/Supplies	001-0-522-202-522-20-48-0000	\$1,000.00	\$1,000.00	0%	
Dues & Memb./Sub. City Fire	001-0-522-202-522-20-49-0001	\$250.00	\$250.00	0%	
Fire Investigations	001-0-522-202-522-30-41-0000	\$1,000.00	\$1,000.00	0%	
Eq Rental - Fire Support	001-0-522-202-522-30-45-0099	\$2,500.00	\$2,500.00	0%	
Travel - Fire Department	001-0-522-202-522-45-43-0000	\$500.00	\$500.00	0%	
Fire Department Training	001-0-522-202-522-45-49-0000	\$3,000.00	\$3,000.00	0%	
Fire Hall Heat And Lights	001-0-522-202-522-50-47-0000	\$3,000.00	\$3,000.00	0%	
Fire Hall Water-Sewer	001-0-522-202-522-50-47-0001	\$5,512.50	\$5,512.50	0%	
Water on Demand For Hydrants	001-0-522-202-522-50-47-0099	\$4,000.00	\$4,000.00	0%	
Fire Hall Repair	001-0-522-202-522-50-48-0000	\$10,000.00	\$60,000.00	500%	
Fire Equipment Repair	001-0-522-202-522-60-48-0000	\$6,000.00	\$6,000.00	0%	
Total Services:		\$68,957.50	\$179,957.50	161%	
Total Expense Objects:		\$160,957.50	\$282,957.50	75.8%	

Revenues Summary

\$44,620
-\$13,080
 (-22.67% vs. prior year)

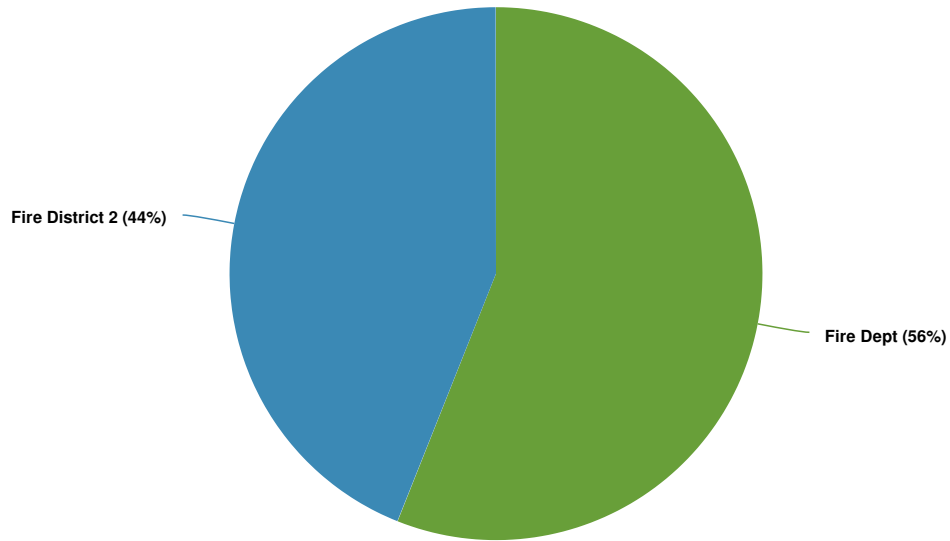


Fire Control Proposed and Historical Budget vs. Actual

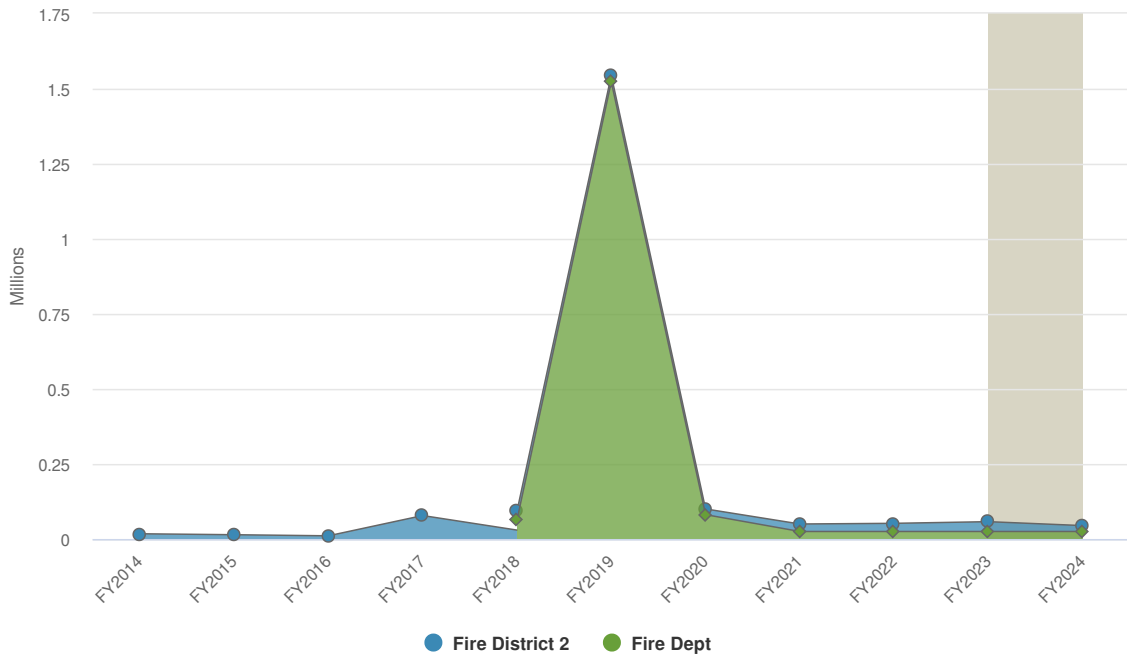


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Revenue Source					
Charges for Goods & Services					
Fire District 2					
Fire District II Fire Control	001-0-340-342-342-21-00-0000	\$32,700.00	\$19,620.00	-40%	
Total Fire District 2:		\$32,700.00	\$19,620.00	-40%	
Total Charges for Goods & Services:		\$32,700.00	\$19,620.00	-40%	
Interfund Transfers					
Fire Dept					
Fire Res-Transfer In From General Fund	020-0-397-000-397-02-00-0001	\$25,000.00	\$25,000.00	0%	
Total Fire Dept:		\$25,000.00	\$25,000.00	0%	
Total Interfund Transfers:		\$25,000.00	\$25,000.00	0%	
Total Revenue Source:		\$57,700.00	\$44,620.00	-22.7%	

Organizational Chart

Goal #1



Goal #2



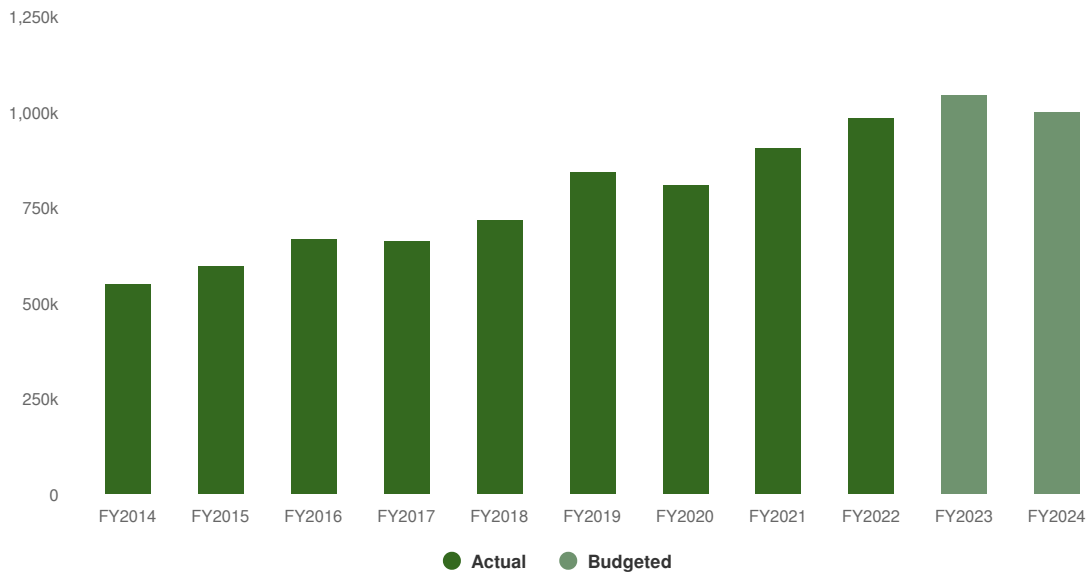
Administration

Leana Kinley
City Administrator

Expenditures Summary

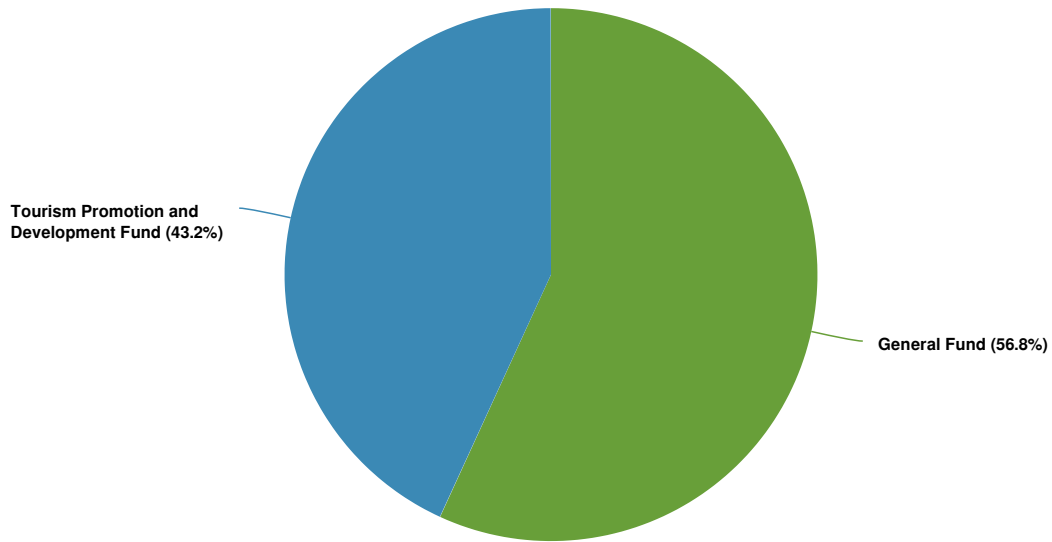
\$1,003,092 **-\$42,221**
(-4.04% vs. prior year)

Administration Proposed and Historical Budget vs. Actual

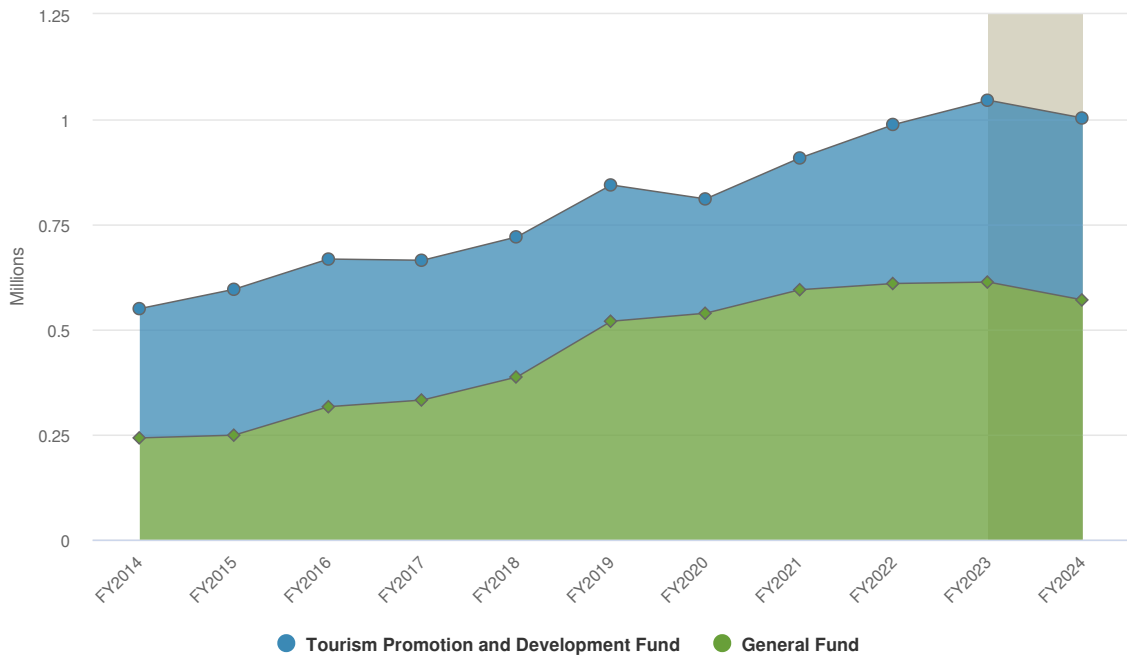


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
Council Salary	001-0-511-000-511-60-10-0000	\$24,000.00	\$24,000.00	0%	
Council Benefits	001-0-511-000-511-60-20-0000	\$1,500.00	\$1,500.00	0%	
Court Clerk Salary	001-0-512-000-512-52-10-0001	\$5,400.00	\$5,400.00	0%	
Court Clerk Benefits	001-0-512-000-512-52-20-0001	\$2,160.00	\$2,160.00	0%	
Mayor Salary	001-0-513-000-513-10-10-0000	\$7,200.00	\$7,200.00	0%	
City Administrator Salary	001-0-513-000-513-10-10-0001	\$108,290.00	\$113,704.50	5%	
Mayor Benefits	001-0-513-000-513-10-20-0000	\$625.00	\$625.00	0%	
City Administrator Benefits	001-0-513-000-513-10-20-0001	\$27,961.60	\$29,359.68	5%	
Budgeting/Accounting Salary	001-0-514-000-514-20-10-0001	\$77,695.20	\$81,579.96	5%	
Budgeting/Accounting Benefits	001-0-514-000-514-20-20-0001	\$24,721.20	\$25,957.26	5%	
Minutes - Recording Fee Sal	001-0-514-000-514-30-10-0000	\$2,648.70	\$2,781.14	5%	
Minutes - Recording Fee Ben	001-0-514-000-514-30-20-0000	\$235.44	\$247.21	5%	
Unemployment Claims	001-0-517-000-517-70-22-0000	\$10,000.00	\$10,000.00	0%	
Staff Wellness	001-0-517-000-517-90-26-0000	\$500.00	\$500.00	0%	
Building Repair Salary	001-0-518-000-518-30-10-0000	\$6,000.00	\$6,300.00	5%	
Building Repair Benefits	001-0-518-000-518-30-20-0000	\$3,000.00	\$3,150.00	5%	
Household Supplies/Repairs	001-0-518-000-518-30-31-0000	\$1,000.00	\$1,000.00	0%	
Building Repair Supplies	001-0-518-000-518-30-31-0001		\$3,000.00	N/A	
Office Supplies	001-0-518-000-518-40-31-0000	\$10,000.00	\$10,000.00	0%	
Substance Abuse/Liquor Excise	001-0-566-000-566-72-42-0000	\$150.00	\$150.00	0%	
Ordinance Codification	001-0-511-000-511-30-41-0000	\$2,500.00	\$2,500.00	0%	
Legislative Publishing	001-0-511-000-511-30-44-0000	\$3,500.00	\$3,500.00	0%	
Travel/Lodging Council	001-0-511-000-511-60-43-0000	\$500.00	\$500.00	0%	
Tuition Council	001-0-511-000-511-60-49-0000	\$5,000.00	\$5,000.00	0%	
Jury Management/Courtroom Use	001-0-512-000-512-52-41-0001	\$1,200.00	\$1,200.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Interpreter Fees	001-0-512-000-512-52-41-0002	\$500.00	\$500.00	0%	
Municipal Court Contract	001-0-512-000-512-52-41-0003	\$20,000.00	\$20,000.00	0%	
Sheriff Warrant Service Charge	001-0-512-000-512-52-51-0000	\$250.00	\$250.00	0%	
Prosecuting Attorney County Contract	001-0-512-000-515-35-41-0000	\$16,000.00	\$16,000.00	0%	
Indigent Defense	001-0-512-000-515-93-41-0000	\$15,000.00	\$15,000.00	0%	
Travel/Lodging Mayor/Administrator	001-0-513-000-513-10-43-0000	\$2,000.00	\$2,000.00	0%	
Tuition Mayor/Administrator	001-0-513-000-513-10-49-0000	\$1,000.00	\$1,000.00	0%	
EBPP Fees General Fund	001-0-514-000-514-20-41-0001	\$600.00	\$600.00	0%	
Finance-Contractual Services	001-0-514-000-514-20-41-0002	\$7,400.00	\$7,400.00	0%	
Audit Fee	001-0-514-000-514-20-41-0022	\$7,000.00	\$7,000.00	0%	
Travel Financial/Records	001-0-514-000-514-20-43-0000	\$1,000.00	\$1,000.00	0%	
Clerk Bond Premiums	001-0-514-000-514-20-46-0000	\$200.00	\$200.00	0%	
Training/Tuition - Financial/Records	001-0-514-000-514-20-49-0000	\$3,000.00	\$3,000.00	0%	
Dues & Membership - Financial	001-0-514-000-514-20-49-0001	\$1,200.00	\$1,200.00	0%	
Fiduciary Fees/VISA	001-0-514-000-514-20-49-0002	\$4,000.00	\$4,000.00	0%	
Miscellaneous Charges	001-0-514-000-514-20-49-0003	\$500.00	\$500.00	0%	
Elections	001-0-514-000-514-41-41-0000	\$1,000.00	\$1,000.00	0%	
Voter Registration Services	001-0-514-000-514-91-51-0000	\$6,000.00	\$6,000.00	0%	
Advisory Board Services	001-0-515-000-515-41-41-0000	\$15,000.00	\$15,000.00	0%	
Travel - Legal	001-0-515-000-515-41-43-0000	\$750.00	\$750.00	0%	
Training & Tuition - Legal	001-0-515-000-515-41-49-0000	\$750.00	\$750.00	0%	
Old Age Survivor Insurance	001-0-517-000-517-70-25-0000	\$25.00	\$25.00	0%	
Custodial Services	001-0-518-000-518-30-41-0000	\$1,000.00	\$1,000.00	0%	
Contractual Services	001-0-518-000-518-30-41-0001	\$25,500.00	\$28,700.00	12.5%	
HR-Advertisement	001-0-518-000-518-30-44-0000	\$1,000.00	\$1,000.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Eq Rental - Building Repair	001-0-518-000-518-30-45-0099	\$1,000.00	\$1,000.00	0%	
Insurance - Liability	001-0-518-000-518-30-46-0000	\$20,560.00	\$25,560.00	24.3%	
Heat & Lights	001-0-518-000-518-30-47-0000	\$3,500.00	\$3,500.00	0%	
City Hall Water/Sewer	001-0-518-000-518-30-47-0001	\$1,463.32	\$1,463.32	0%	
Building Repair Supplies	001-0-518-000-518-30-48-0000	\$3,000.00	\$0.00	-100%	
Office Equip Repair& Maintenance	001-0-518-000-518-40-41-0000	\$29,000.00	\$29,000.00	0%	
Central Services Telephone	001-0-518-000-518-40-42-0000	\$4,000.00	\$4,000.00	0%	
Miscellaneous - Postage	001-0-518-000-518-40-42-0001	\$500.00	\$500.00	0%	
Website - General Fund	001-0-518-000-518-80-41-0023	\$3,200.00		N/A	
Dues And Membership - General Govt	001-0-518-000-518-90-49-0001	\$3,000.00	\$3,000.00	0%	
Dispatch Fees - City	001-0-528-000-528-60-41-0000	\$2,500.00	\$2,500.00	0%	
Radio Contract	001-0-528-000-528-60-42-0000	\$3,500.00	\$3,500.00	0%	
Air Pollution Authority	001-0-553-000-553-70-41-0000	\$500.00	\$500.00	0%	
Farmers Market Support	001-0-562-000-562-10-41-0000	\$10,000.00	\$10,000.00	0%	
Food Bank Support	001-0-565-000-565-10-49-0000	\$10,000.00	\$10,000.00	0%	
Hosting of Meetings/Events	001-0-573-000-573-90-49-0000	\$500.00	\$500.00	0%	
City Hall Improvements	001-0-518-000-594-18-62-0000	\$50,000.00	\$0.00	-100%	
Office Furniture/Equipment	001-0-518-000-594-18-64-0000	\$10,000.00	\$0.00	-100%	
Total General Fund:		\$612,685.46	\$570,213.07	-6.9%	
Tourism Promotion and Development Fund					
Promotion Salaries	103-0-573-000-573-90-10-0000	\$5,000.00	\$5,000.00	0%	
Promotion Field Salaries	103-0-573-000-573-90-10-0003	\$3,300.00	\$3,300.00	0%	
Promotion Benefits	103-0-573-000-573-90-20-0000	\$1,000.00	\$1,000.00	0%	
Promotion Field Benefits	103-0-573-000-573-90-20-0003	\$1,700.00	\$1,700.00	0%	
Consultant Services, Chamber	103-0-573-000-573-30-41-0000	\$110,000.00	\$110,000.00	0%	

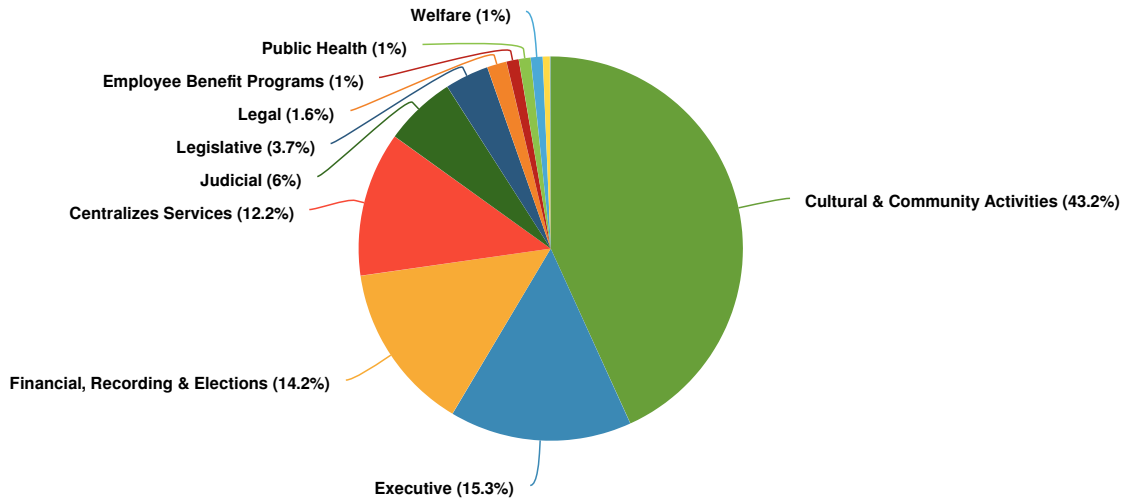


Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SBA Consultant Services	103-0-573-000-573-30-41-0001	\$81,000.00	\$81,000.00	0%	
Chamber Events	103-0-573-000-573-30-41-0002	\$18,000.00	\$18,000.00	0%	
County - Fair & Timber Carnival	103-0-573-000-573-30-41-0004	\$5,000.00	\$5,000.00	0%	
County - Bluegrass Festival	103-0-573-000-573-30-41-0005	\$10,000.00	\$10,000.00	0%	
County-Fireworks	103-0-573-000-573-30-41-0008	\$7,500.00	\$7,500.00	0%	
General Admin Fees	103-0-573-000-573-30-41-0010	\$6,428.27	\$6,679.30	3.9%	
CRGIC Consultant Services	103-0-573-000-573-90-41-0002	\$60,000.00	\$60,000.00	0%	
X-Fest Event Consultant Servic	103-0-573-000-573-90-41-0003	\$1,000.00	\$1,000.00	0%	
Skamania Senior Services - Hiker Bus	103-0-573-000-573-90-41-0004	\$10,000.00	\$10,000.00	0%	
Gorge Outrigger Races	103-0-573-000-573-90-41-0008	\$5,000.00	\$5,000.00	0%	
BOTG Kiteboarding Festival	103-0-573-000-573-90-41-0009	\$3,000.00	\$3,000.00	0%	
Main St Program Coordinator (SBA)	103-0-573-000-573-90-41-0013	\$75,000.00	\$75,000.00	0%	
Stevenson Waterfront Music Festival	103-0-573-000-573-90-41-0014	\$5,000.00	\$5,000.00	0%	
SC Fair Board-GorgeGrass	103-0-573-000-573-90-41-0018	\$4,000.00	\$4,000.00	0%	
CGTA Services	103-0-573-000-573-90-41-0019	\$5,000.00	\$5,000.00	0%	
Audit Fee	103-0-573-000-573-90-41-0022	\$2,000.00	\$2,000.00	0%	
Gorge Olympic Windsurfing Cup	103-0-573-000-573-90-41-0024	\$3,000.00	\$3,000.00	0%	
Gorge Downwind Champs	103-0-573-000-573-90-41-0025	\$10,000.00	\$10,000.00	0%	
OPA-Waterfront Festival	103-0-573-000-573-90-41-0026	\$700.00	\$700.00	0%	
Total Tourism Promotion and Development Fund:		\$432,628.27	\$432,879.30	0.1%	
Total:		\$1,045,313.73	\$1,003,092.37	-4%	

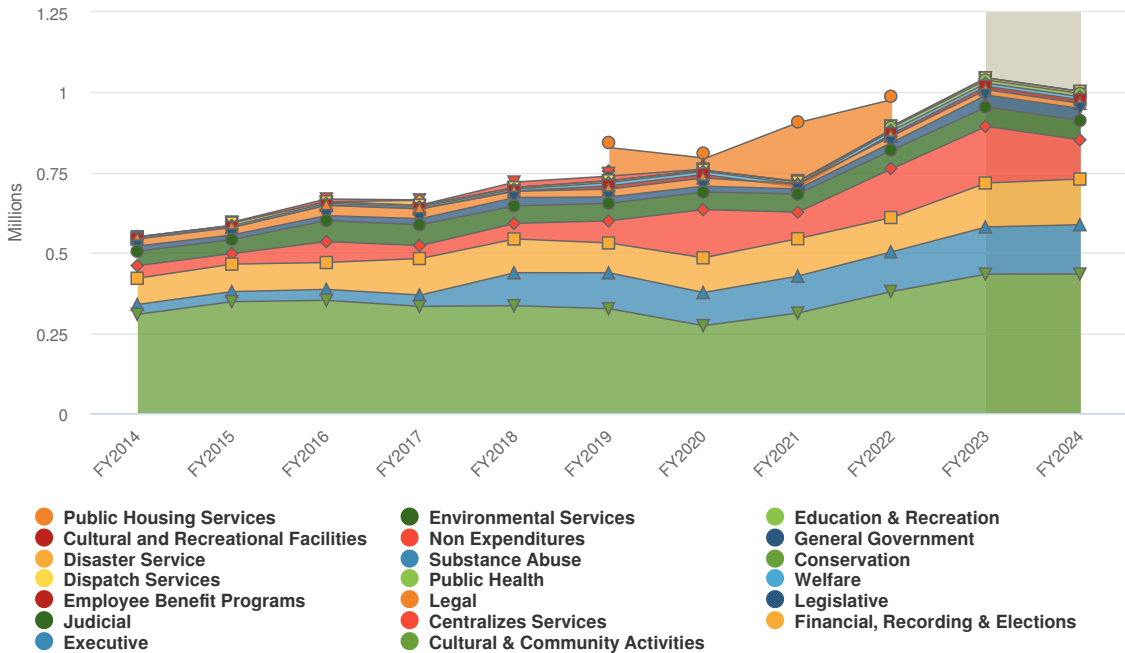


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Legislative					
Council Salary	001-0-511-000-511-60-10-0000	\$24,000.00	\$24,000.00	0%	
Council Benefits	001-0-511-000-511-60-20-0000	\$1,500.00	\$1,500.00	0%	
Ordinance Codification	001-0-511-000-511-30-41-0000	\$2,500.00	\$2,500.00	0%	
Legislative Publishing	001-0-511-000-511-30-44-0000	\$3,500.00	\$3,500.00	0%	
Travel/Lodging Council	001-0-511-000-511-60-43-0000	\$500.00	\$500.00	0%	
Tuition Council	001-0-511-000-511-60-49-0000	\$5,000.00	\$5,000.00	0%	
Total Legislative:		\$37,000.00	\$37,000.00	0%	
Judicial					
Court Clerk Salary	001-0-512-000-512-52-10-0001	\$5,400.00	\$5,400.00	0%	
Court Clerk Benefits	001-0-512-000-512-52-20-0001	\$2,160.00	\$2,160.00	0%	
Jury Management/Courtroom Use	001-0-512-000-512-52-41-0001	\$1,200.00	\$1,200.00	0%	
Interpreter Fees	001-0-512-000-512-52-41-0002	\$500.00	\$500.00	0%	
Municipal Court Contract	001-0-512-000-512-52-41-0003	\$20,000.00	\$20,000.00	0%	
Sheriff Warrant Service Charge	001-0-512-000-512-52-51-0000	\$250.00	\$250.00	0%	
Prosecuting Attorney County Contract	001-0-512-000-515-35-41-0000	\$16,000.00	\$16,000.00	0%	
Indigent Defense	001-0-512-000-515-93-41-0000	\$15,000.00	\$15,000.00	0%	
Total Judicial:		\$60,510.00	\$60,510.00	0%	
Executive					
Mayor Salary	001-0-513-000-513-10-10-0000	\$7,200.00	\$7,200.00	0%	
City Administrator Salary	001-0-513-000-513-10-10-0001	\$108,290.00	\$113,704.50	5%	
Mayor Benefits	001-0-513-000-513-10-20-0000	\$625.00	\$625.00	0%	
City Administrator Benefits	001-0-513-000-513-10-20-0001	\$27,961.60	\$29,359.68	5%	
Travel/Lodging Mayor/Administrator	001-0-513-000-513-10-43-0000	\$2,000.00	\$2,000.00	0%	
Tuition Mayor/Administrator	001-0-513-000-513-10-49-0000	\$1,000.00	\$1,000.00	0%	
Total Executive:		\$147,076.60	\$153,889.18	4.6%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Financial, Recording & Elections					
Budgeting/Accounting Salary	001-0-514-000-514-20-10-0001	\$77,695.20	\$81,579.96	5%	
Budgeting/Accounting Benefits	001-0-514-000-514-20-20-0001	\$24,721.20	\$25,957.26	5%	
Minutes - Recording Fee Sal	001-0-514-000-514-30-10-0000	\$2,648.70	\$2,781.14	5%	
Minutes - Recording Fee Ben	001-0-514-000-514-30-20-0000	\$235.44	\$247.21	5%	
EBPP Fees General Fund	001-0-514-000-514-20-41-0001	\$600.00	\$600.00	0%	
Finance-Contractual Services	001-0-514-000-514-20-41-0002	\$7,400.00	\$7,400.00	0%	
Audit Fee	001-0-514-000-514-20-41-0022	\$7,000.00	\$7,000.00	0%	
Travel Financial/Records	001-0-514-000-514-20-43-0000	\$1,000.00	\$1,000.00	0%	
Clerk Bond Premiums	001-0-514-000-514-20-46-0000	\$200.00	\$200.00	0%	
Training/Tuition - Financial/Records	001-0-514-000-514-20-49-0000	\$3,000.00	\$3,000.00	0%	
Dues & Membership - Financial	001-0-514-000-514-20-49-0001	\$1,200.00	\$1,200.00	0%	
Fiduciary Fees/VISA	001-0-514-000-514-20-49-0002	\$4,000.00	\$4,000.00	0%	
Miscellaneous Charges	001-0-514-000-514-20-49-0003	\$500.00	\$500.00	0%	
Elections	001-0-514-000-514-41-41-0000	\$1,000.00	\$1,000.00	0%	
Voter Registration Services	001-0-514-000-514-91-51-0000	\$6,000.00	\$6,000.00	0%	
Total Financial, Recording & Elections:		\$137,200.54	\$142,465.57	3.8%	
Legal					
Advisory Board Services	001-0-515-000-515-41-41-0000	\$15,000.00	\$15,000.00	0%	
Travel - Legal	001-0-515-000-515-41-43-0000	\$750.00	\$750.00	0%	
Training & Tuition - Legal	001-0-515-000-515-41-49-0000	\$750.00	\$750.00	0%	
Total Legal:		\$16,500.00	\$16,500.00	0%	
Employee Benefit Programs					
Unemployment Claims	001-0-517-000-517-70-22-0000	\$10,000.00	\$10,000.00	0%	
Staff Wellness	001-0-517-000-517-90-26-0000	\$500.00	\$500.00	0%	
Old Age Survivor Insurance	001-0-517-000-517-70-25-0000	\$25.00	\$25.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Employee Benefit Programs:		\$10,525.00	\$10,525.00	0%	
Centralizes Services					
Building Repair Salary	001-0-518-000-518-30-10-0000	\$6,000.00	\$6,300.00	5%	
Building Repair Benefits	001-0-518-000-518-30-20-0000	\$3,000.00	\$3,150.00	5%	
Household Supplies/Repairs	001-0-518-000-518-30-31-0000	\$1,000.00	\$1,000.00	0%	
Building Repair Supplies	001-0-518-000-518-30-31-0001		\$3,000.00	N/A	
Office Supplies	001-0-518-000-518-40-31-0000	\$10,000.00	\$10,000.00	0%	
Custodial Services	001-0-518-000-518-30-41-0000	\$1,000.00	\$1,000.00	0%	
Contractual Services	001-0-518-000-518-30-41-0001	\$25,500.00	\$28,700.00	12.5%	
HR-Advertisement	001-0-518-000-518-30-44-0000	\$1,000.00	\$1,000.00	0%	
Eq Rental - Building Repair	001-0-518-000-518-30-45-0099	\$1,000.00	\$1,000.00	0%	
Insurance - Liability	001-0-518-000-518-30-46-0000	\$20,560.00	\$25,560.00	24.3%	
Heat & Lights	001-0-518-000-518-30-47-0000	\$3,500.00	\$3,500.00	0%	
City Hall Water/Sewer	001-0-518-000-518-30-47-0001	\$1,463.32	\$1,463.32	0%	
Building Repair Supplies	001-0-518-000-518-30-48-0000	\$3,000.00	\$0.00	-100%	
Office Equip Repair& Maintenance	001-0-518-000-518-40-41-0000	\$29,000.00	\$29,000.00	0%	
Central Services Telephone	001-0-518-000-518-40-42-0000	\$4,000.00	\$4,000.00	0%	
Miscellaneous - Postage	001-0-518-000-518-40-42-0001	\$500.00	\$500.00	0%	
Website - General Fund	001-0-518-000-518-80-41-0023	\$3,200.00		N/A	
Dues And Membership - General Govt	001-0-518-000-518-90-49-0001	\$3,000.00	\$3,000.00	0%	
City Hall Improvements	001-0-518-000-594-18-62-0000	\$50,000.00	\$0.00	-100%	
Office Furniture/Equipment	001-0-518-000-594-18-64-0000	\$10,000.00	\$0.00	-100%	
Total Centralizes Services:		\$176,723.32	\$122,173.32	-30.9%	
Dispatch Services					
Dispatch Fees - City	001-0-528-000-528-60-41-0000	\$2,500.00	\$2,500.00	0%	
Radio Contract	001-0-528-000-528-60-42-0000	\$3,500.00	\$3,500.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Dispatch Services:		\$6,000.00	\$6,000.00	0%	
Conservation					
Air Pollution Authority	001-0-553-000-553-70-41-0000	\$500.00	\$500.00	0%	
Total Conservation:		\$500.00	\$500.00	0%	
Public Health					
Farmers Market Support	001-0-562-000-562-10-41-0000	\$10,000.00	\$10,000.00	0%	
Total Public Health:		\$10,000.00	\$10,000.00	0%	
Welfare					
Food Bank Support	001-0-565-000-565-10-49-0000	\$10,000.00	\$10,000.00	0%	
Total Welfare:		\$10,000.00	\$10,000.00	0%	
Substance Abuse					
Substance Abuse/Liquor Excise	001-0-566-000-566-72-42-0000	\$150.00	\$150.00	0%	
Total Substance Abuse:		\$150.00	\$150.00	0%	
Cultural & Community Activities					
Promotion Salaries	103-0-573-000-573-90-10-0000	\$5,000.00	\$5,000.00	0%	
Promotion Field Salaries	103-0-573-000-573-90-10-0003	\$3,300.00	\$3,300.00	0%	
Promotion Benefits	103-0-573-000-573-90-20-0000	\$1,000.00	\$1,000.00	0%	
Promotion Field Benefits	103-0-573-000-573-90-20-0003	\$1,700.00	\$1,700.00	0%	
Hosting of Meetings/Events	001-0-573-000-573-90-49-0000	\$500.00	\$500.00	0%	
Consultant Services, Chamber	103-0-573-000-573-30-41-0000	\$110,000.00	\$110,000.00	0%	
SBA Consultant Services	103-0-573-000-573-30-41-0001	\$81,000.00	\$81,000.00	0%	
Chamber Events	103-0-573-000-573-30-41-0002	\$18,000.00	\$18,000.00	0%	
County - Fair & Timber Carnival	103-0-573-000-573-30-41-0004	\$5,000.00	\$5,000.00	0%	
County - Bluegrass Festival	103-0-573-000-573-30-41-0005	\$10,000.00	\$10,000.00	0%	
County-Fireworks	103-0-573-000-573-30-41-0008	\$7,500.00	\$7,500.00	0%	
General Admin Fees	103-0-573-000-573-30-41-0010	\$6,428.27	\$6,679.30	3.9%	
CRGIC Consultant Services	103-0-573-000-573-90-41-0002	\$60,000.00	\$60,000.00	0%	

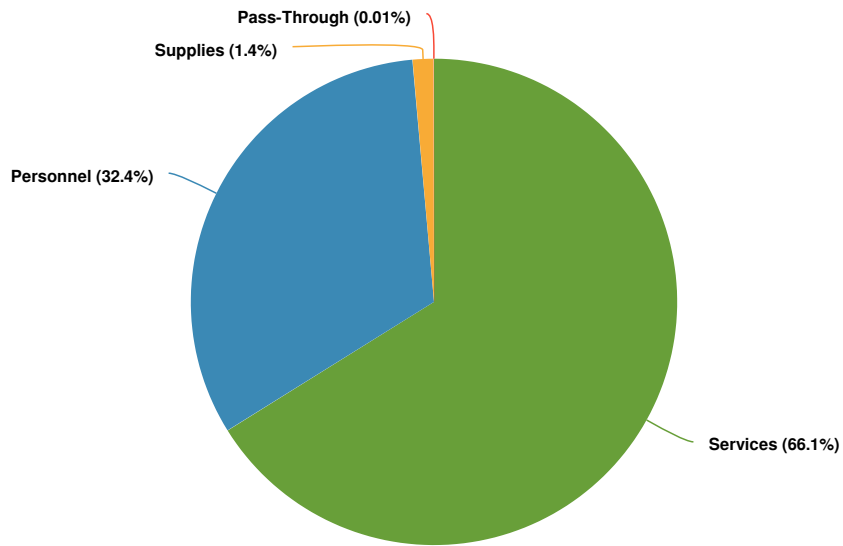


Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
X-Fest Event Consultant Servic	103-0-573-000-573-90-41-0003	\$1,000.00	\$1,000.00	0%	
Skamania Senior Services - Hiker Bus	103-0-573-000-573-90-41-0004	\$10,000.00	\$10,000.00	0%	
Gorge Outrigger Races	103-0-573-000-573-90-41-0008	\$5,000.00	\$5,000.00	0%	
BOTG Kiteboarding Festival	103-0-573-000-573-90-41-0009	\$3,000.00	\$3,000.00	0%	
Main St Program Coordinator (SBA)	103-0-573-000-573-90-41-0013	\$75,000.00	\$75,000.00	0%	
Stevenson Waterfront Music Festival	103-0-573-000-573-90-41-0014	\$5,000.00	\$5,000.00	0%	
SC Fair Board-GorgeGrass	103-0-573-000-573-90-41-0018	\$4,000.00	\$4,000.00	0%	
CGTA Services	103-0-573-000-573-90-41-0019	\$5,000.00	\$5,000.00	0%	
Audit Fee	103-0-573-000-573-90-41-0022	\$2,000.00	\$2,000.00	0%	
Gorge Olympic Windsurfing Cup	103-0-573-000-573-90-41-0024	\$3,000.00	\$3,000.00	0%	
Gorge Downwind Champs	103-0-573-000-573-90-41-0025	\$10,000.00	\$10,000.00	0%	
OPA-Waterfront Festival	103-0-573-000-573-90-41-0026	\$700.00	\$700.00	0%	
Total Cultural & Community Activities:		\$433,128.27	\$433,379.30	0.1%	
Total Expenditures:		\$1,045,313.73	\$1,003,092.37	-4%	

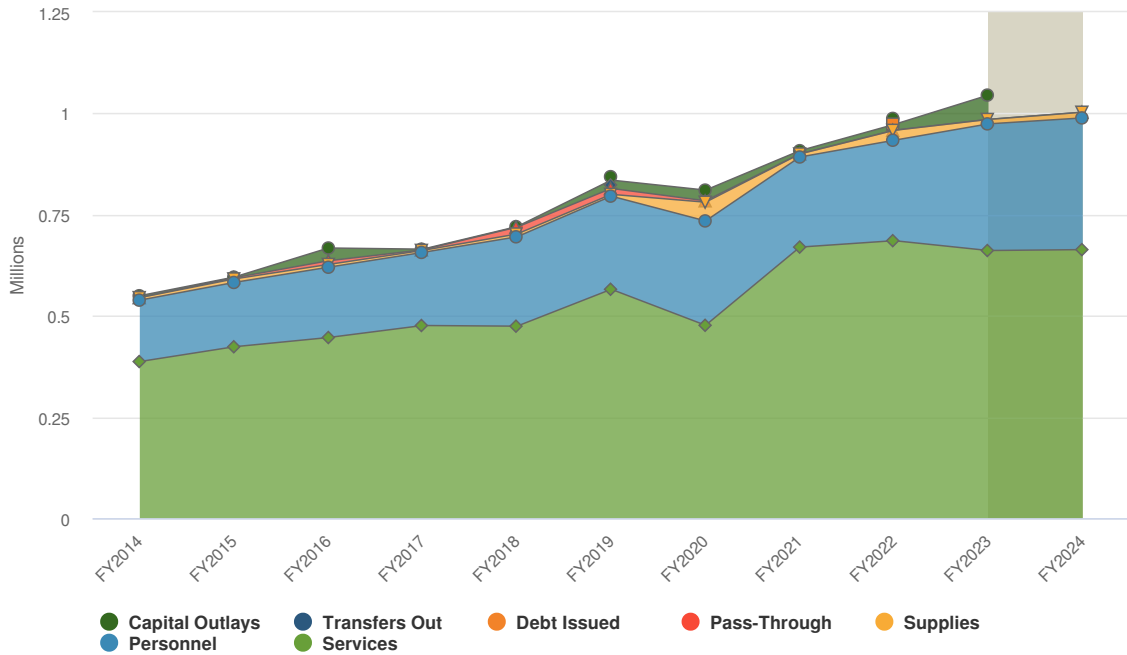


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects					
Personnel					
Council Salary	001-0-511-000-511-60-10-0000	\$24,000.00	\$24,000.00	0%	
Council Benefits	001-0-511-000-511-60-20-0000	\$1,500.00	\$1,500.00	0%	
Court Clerk Salary	001-0-512-000-512-52-10-0001	\$5,400.00	\$5,400.00	0%	
Court Clerk Benefits	001-0-512-000-512-52-20-0001	\$2,160.00	\$2,160.00	0%	
Mayor Salary	001-0-513-000-513-10-10-0000	\$7,200.00	\$7,200.00	0%	
City Administrator Salary	001-0-513-000-513-10-10-0001	\$108,290.00	\$113,704.50	5%	
Mayor Benefits	001-0-513-000-513-10-20-0000	\$625.00	\$625.00	0%	
City Administrator Benefits	001-0-513-000-513-10-20-0001	\$27,961.60	\$29,359.68	5%	
Budgeting/Accounting Salary	001-0-514-000-514-20-10-0001	\$77,695.20	\$81,579.96	5%	
Budgeting/Accounting Benefits	001-0-514-000-514-20-20-0001	\$24,721.20	\$25,957.26	5%	
Minutes - Recording Fee Sal	001-0-514-000-514-30-10-0000	\$2,648.70	\$2,781.14	5%	
Minutes - Recording Fee Ben	001-0-514-000-514-30-20-0000	\$235.44	\$247.21	5%	
Unemployment Claims	001-0-517-000-517-70-22-0000	\$10,000.00	\$10,000.00	0%	
Staff Wellness	001-0-517-000-517-90-26-0000	\$500.00	\$500.00	0%	
Building Repair Salary	001-0-518-000-518-30-10-0000	\$6,000.00	\$6,300.00	5%	
Building Repair Benefits	001-0-518-000-518-30-20-0000	\$3,000.00	\$3,150.00	5%	
Promotion Salaries	103-0-573-000-573-90-10-0000	\$5,000.00	\$5,000.00	0%	
Promotion Field Salaries	103-0-573-000-573-90-10-0003	\$3,300.00	\$3,300.00	0%	
Promotion Benefits	103-0-573-000-573-90-20-0000	\$1,000.00	\$1,000.00	0%	
Promotion Field Benefits	103-0-573-000-573-90-20-0003	\$1,700.00	\$1,700.00	0%	
Total Personnel:		\$312,937.14	\$325,464.75	4%	
Supplies					
Household Supplies/Repairs	001-0-518-000-518-30-31-0000	\$1,000.00	\$1,000.00	0%	
Building Repair Supplies	001-0-518-000-518-30-31-0001		\$3,000.00	N/A	
Office Supplies	001-0-518-000-518-40-31-0000	\$10,000.00	\$10,000.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Supplies:		\$11,000.00	\$14,000.00	27.3%	
Pass-Through					
Substance Abuse/Liquor Excise	001-0-566-000-566-72-42-0000	\$150.00	\$150.00	0%	
Total Pass-Through:		\$150.00	\$150.00	0%	
Services					
Ordinance Codification	001-0-511-000-511-30-41-0000	\$2,500.00	\$2,500.00	0%	
Legislative Publishing	001-0-511-000-511-30-44-0000	\$3,500.00	\$3,500.00	0%	
Travel/Lodging Council	001-0-511-000-511-60-43-0000	\$500.00	\$500.00	0%	
Tuition Council	001-0-511-000-511-60-49-0000	\$5,000.00	\$5,000.00	0%	
Jury Management/Courtroom Use	001-0-512-000-512-52-41-0001	\$1,200.00	\$1,200.00	0%	
Interpreter Fees	001-0-512-000-512-52-41-0002	\$500.00	\$500.00	0%	
Municipal Court Contract	001-0-512-000-512-52-41-0003	\$20,000.00	\$20,000.00	0%	
Sheriff Warrant Service Charge	001-0-512-000-512-52-51-0000	\$250.00	\$250.00	0%	
Prosecuting Attorney County Contract	001-0-512-000-515-35-41-0000	\$16,000.00	\$16,000.00	0%	
Indigent Defense	001-0-512-000-515-93-41-0000	\$15,000.00	\$15,000.00	0%	
Travel/Lodging Mayor/Administrator	001-0-513-000-513-10-43-0000	\$2,000.00	\$2,000.00	0%	
Tuition Mayor/Administrator	001-0-513-000-513-10-49-0000	\$1,000.00	\$1,000.00	0%	
EBPP Fees General Fund	001-0-514-000-514-20-41-0001	\$600.00	\$600.00	0%	
Finance-Contractual Services	001-0-514-000-514-20-41-0002	\$7,400.00	\$7,400.00	0%	
Audit Fee	001-0-514-000-514-20-41-0022	\$7,000.00	\$7,000.00	0%	
Travel Financial/Records	001-0-514-000-514-20-43-0000	\$1,000.00	\$1,000.00	0%	
Clerk Bond Premiums	001-0-514-000-514-20-46-0000	\$200.00	\$200.00	0%	
Training/Tuition - Financial/Records	001-0-514-000-514-20-49-0000	\$3,000.00	\$3,000.00	0%	
Dues & Membership - Financial	001-0-514-000-514-20-49-0001	\$1,200.00	\$1,200.00	0%	
Fiduciary Fees/VISA	001-0-514-000-514-20-49-0002	\$4,000.00	\$4,000.00	0%	
Miscellaneous Charges	001-0-514-000-514-20-49-0003	\$500.00	\$500.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Elections	001-0-514-000-514-41-41-0000	\$1,000.00	\$1,000.00	0%	
Voter Registration Services	001-0-514-000-514-91-51-0000	\$6,000.00	\$6,000.00	0%	
Advisory Board Services	001-0-515-000-515-41-41-0000	\$15,000.00	\$15,000.00	0%	
Travel - Legal	001-0-515-000-515-41-43-0000	\$750.00	\$750.00	0%	
Training & Tuition - Legal	001-0-515-000-515-41-49-0000	\$750.00	\$750.00	0%	
Old Age Survivor Insurance	001-0-517-000-517-70-25-0000	\$25.00	\$25.00	0%	
Custodial Services	001-0-518-000-518-30-41-0000	\$1,000.00	\$1,000.00	0%	
Contractual Services	001-0-518-000-518-30-41-0001	\$25,500.00	\$28,700.00	12.5%	
HR-Advertisement	001-0-518-000-518-30-44-0000	\$1,000.00	\$1,000.00	0%	
Eq Rental - Building Repair	001-0-518-000-518-30-45-0099	\$1,000.00	\$1,000.00	0%	
Insurance - Liability	001-0-518-000-518-30-46-0000	\$20,560.00	\$25,560.00	24.3%	
Heat & Lights	001-0-518-000-518-30-47-0000	\$3,500.00	\$3,500.00	0%	
City Hall Water/Sewer	001-0-518-000-518-30-47-0001	\$1,463.32	\$1,463.32	0%	
Building Repair Supplies	001-0-518-000-518-30-48-0000	\$3,000.00	\$0.00	-100%	
Office Equip Repair& Maintenance	001-0-518-000-518-40-41-0000	\$29,000.00	\$29,000.00	0%	
Central Services Telephone	001-0-518-000-518-40-42-0000	\$4,000.00	\$4,000.00	0%	
Miscellaneous - Postage	001-0-518-000-518-40-42-0001	\$500.00	\$500.00	0%	
Website - General Fund	001-0-518-000-518-80-41-0023	\$3,200.00		N/A	
Dues And Membership - General Govt	001-0-518-000-518-90-49-0001	\$3,000.00	\$3,000.00	0%	
Dispatch Fees - City	001-0-528-000-528-60-41-0000	\$2,500.00	\$2,500.00	0%	
Radio Contract	001-0-528-000-528-60-42-0000	\$3,500.00	\$3,500.00	0%	
Air Pollution Authority	001-0-553-000-553-70-41-0000	\$500.00	\$500.00	0%	
Farmers Market Support	001-0-562-000-562-10-41-0000	\$10,000.00	\$10,000.00	0%	
Food Bank Support	001-0-565-000-565-10-49-0000	\$10,000.00	\$10,000.00	0%	
Hosting of Meetings/Events	001-0-573-000-573-90-49-0000	\$500.00	\$500.00	0%	
Consultant Services, Chamber	103-0-573-000-573-30-41-0000	\$110,000.00	\$110,000.00	0%	



Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SBA Consultant Services	103-0-573-000-573-30-41-0001	\$81,000.00	\$81,000.00	0%	
Chamber Events	103-0-573-000-573-30-41-0002	\$18,000.00	\$18,000.00	0%	
County - Fair & Timber Carnival	103-0-573-000-573-30-41-0004	\$5,000.00	\$5,000.00	0%	
County - Bluegrass Festival	103-0-573-000-573-30-41-0005	\$10,000.00	\$10,000.00	0%	
County-Fireworks	103-0-573-000-573-30-41-0008	\$7,500.00	\$7,500.00	0%	
General Admin Fees	103-0-573-000-573-30-41-0010	\$6,428.27	\$6,679.30	3.9%	
CRGIC Consultant Services	103-0-573-000-573-90-41-0002	\$60,000.00	\$60,000.00	0%	
X-Fest Event Consultant Serv	103-0-573-000-573-90-41-0003	\$1,000.00	\$1,000.00	0%	
Skamania Senior Services - Hiker Bus	103-0-573-000-573-90-41-0004	\$10,000.00	\$10,000.00	0%	
Gorge Outrigger Races	103-0-573-000-573-90-41-0008	\$5,000.00	\$5,000.00	0%	
BOTG Kiteboarding Festival	103-0-573-000-573-90-41-0009	\$3,000.00	\$3,000.00	0%	
Main St Program Coordinator (SBA)	103-0-573-000-573-90-41-0013	\$75,000.00	\$75,000.00	0%	
Stevenson Waterfront Music Festival	103-0-573-000-573-90-41-0014	\$5,000.00	\$5,000.00	0%	
SC Fair Board-GorgeGrass	103-0-573-000-573-90-41-0018	\$4,000.00	\$4,000.00	0%	
CGTA Services	103-0-573-000-573-90-41-0019	\$5,000.00	\$5,000.00	0%	
Audit Fee	103-0-573-000-573-90-41-0022	\$2,000.00	\$2,000.00	0%	
Gorge Olympic Windsurfing Cup	103-0-573-000-573-90-41-0024	\$3,000.00	\$3,000.00	0%	
Gorge Downwind Champs	103-0-573-000-573-90-41-0025	\$10,000.00	\$10,000.00	0%	
OPA-Waterfront Festival	103-0-573-000-573-90-41-0026	\$700.00	\$700.00	0%	
Total Services:		\$661,226.59	\$663,477.62	0.3%	
Capital Outlays					
City Hall Improvements	001-0-518-000-594-18-62-0000	\$50,000.00	\$0.00	-100%	
Office Furniture/Equipment	001-0-518-000-594-18-64-0000	\$10,000.00	\$0.00	-100%	
Total Capital Outlays:		\$60,000.00	\$0.00	-100%	
Total Expense Objects:		\$1,045,313.73	\$1,003,092.37	-4%	

Organizational Chart



Goal #1

Goal #2

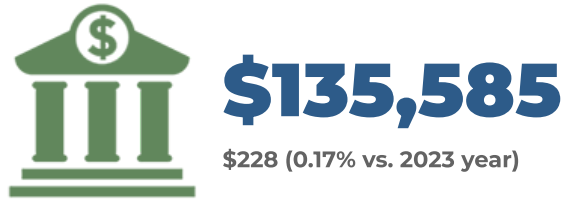


DEBT



Government-wide Debt Overview

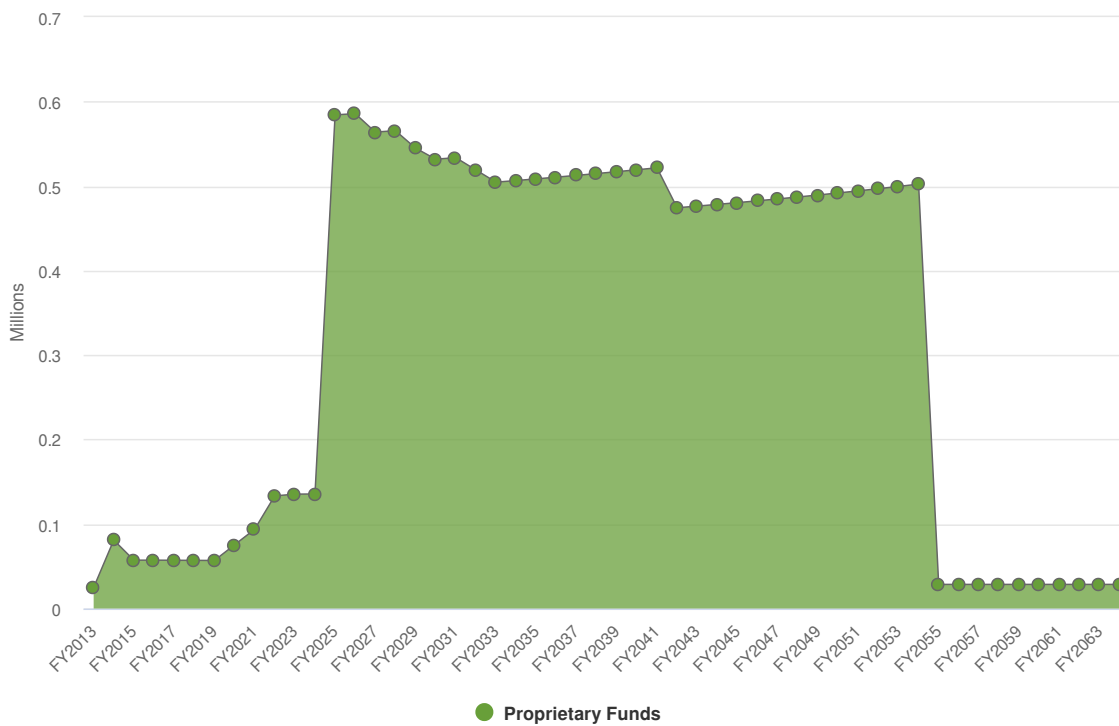
The City's current debt obligations are for Water/Sewer projects. The use of debt is in line with the city's Debt Policy and is not used to pay for current operations.



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

The debt payments for 2024 will be the same as for 2023 as the two major construction projects will not be closed out until the end of 2024. The debt repayments are expected to jump significantly in 2025 when repayments for the \$9M loan for the wastewater treatment plant will begin.

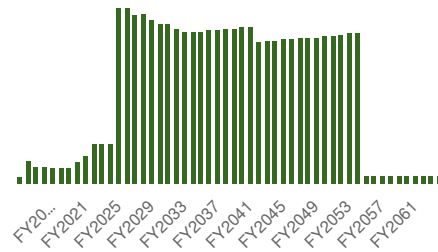
Debt by Fund



	FY2023	FY2024	% Change
All Funds	—	—	
Proprietary Funds	\$135,357	\$135,585	0.2%
Total All Funds:	\$135,357	\$135,585	0.2%

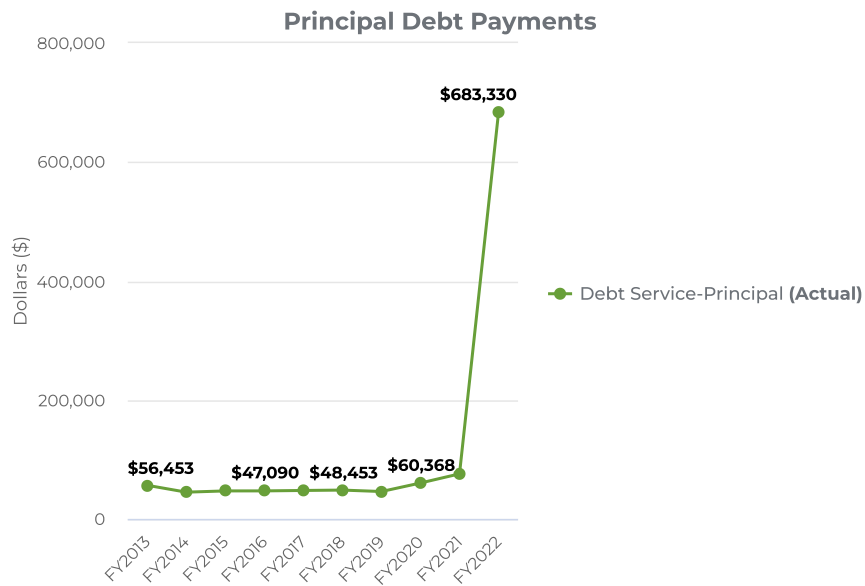
Proprietary Funds

The debt in proprietary funds are for water/sewer projects, with the recent spike related to the major wastewater system upgrades taking place.



	FY2023	FY2024	% Change
Proprietary Funds	—	—	
Water/Sewer Fund	\$135,357	\$135,585	0.2%
Total Proprietary Funds:	\$135,357	\$135,585	0.2%

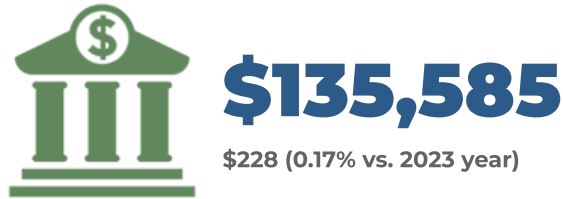
City Debt trending 2013-2022



The debt repayments prior to 2020 were for the Public Works Board loan and Base Reservoir improvements. In 2020, the city began making lease payments related to the water meter replacement project, which will end in 2030. The spike in principal debt payments in 2022 is due to recording the forgivable principal (\$562,950) as part of the design loan funding package for the wastewater system upgrades.

Debt Snapshot

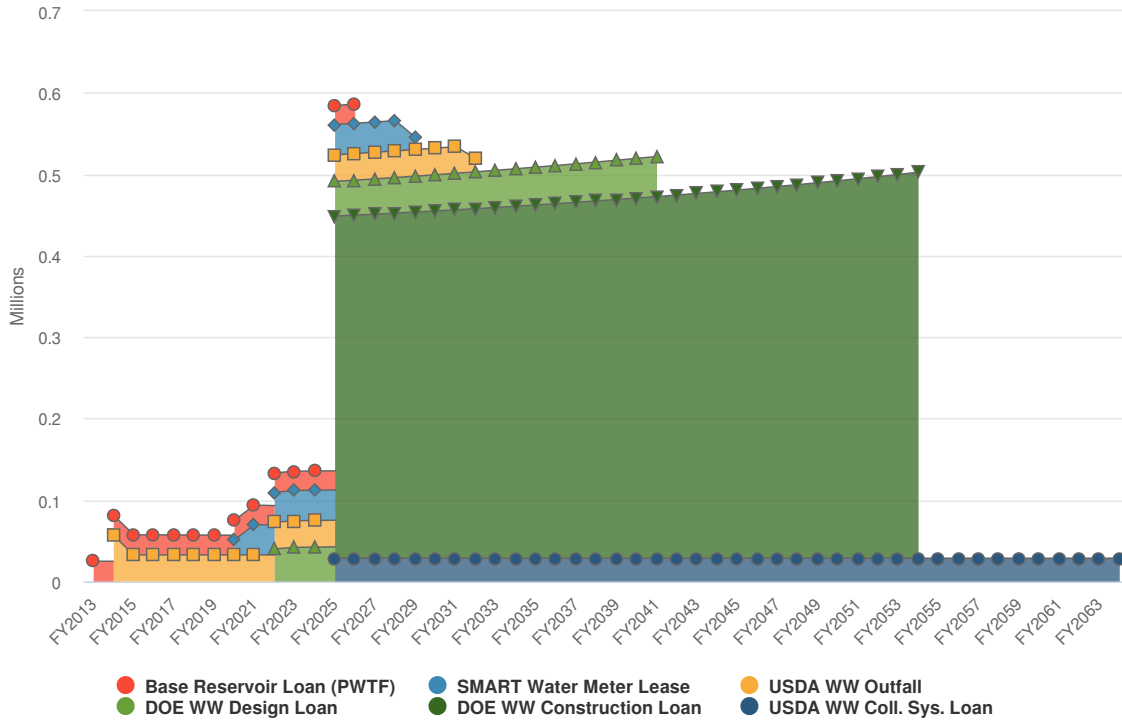
The City's current debt obligations are for Water/Sewer projects. The use of debt is in line with the city's Debt Policy and is not used to pay for current operations.



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

The debt payments for 2024 will be the same as for 2023 as the two major construction projects will not be closed out until the end of 2024. The debt repayments are expected to jump significantly in 2025 when repayments for the \$9M loan for the wastewater treatment plant will begin.

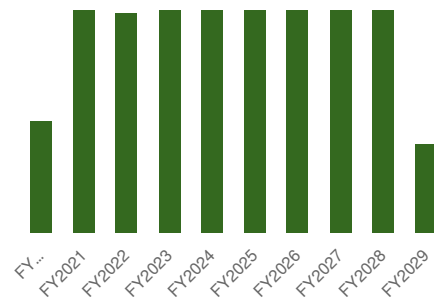
Debt by Type



	FY2023	FY2024	% Change
Debt	—	—	
SMART Water Meter Lease	\$37,116	\$37,116	0%
Base Reservoir Loan (P WTF)	\$23,739	\$23,622	-0.5%
USDA WW Outfall	\$32,670	\$32,670	0%
DOE WW Design Loan	\$41,833	\$42,177	0.8%
DOE WW Construction Loan	\$0	\$0	0%
USDA WW Coll. Sys. Loan	\$0	\$0	0%
Total Debt:	\$135,357	\$135,585	0.2%

SMART Water Meter Lease

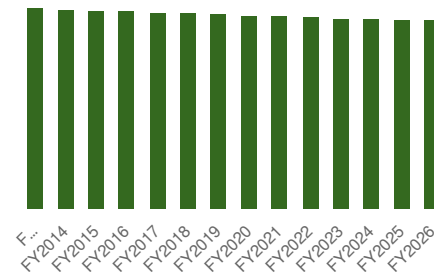
This is a 10-year lease/loan to pay for half the cost of switching out the manual read meters to electronic meters in 2020. The analysis showed the city would recoup the cost of this project over the 10-year lease period through increased efficiencies. It would take all four staff members one week to read meters, and one day for the Utility Clerk to manually enter the reads in the computer system. Now it takes staff about half a day to read and minutes to upload.



	FY2023	FY2024	% Change
SMART Water Meter Lease	—	—	
SMART Water Meter Lease	\$37,116	\$37,116	0%
Total SMART Water Meter Lease:	\$37,116	\$37,116	0%

Base Reservoir Loan (PWTF)

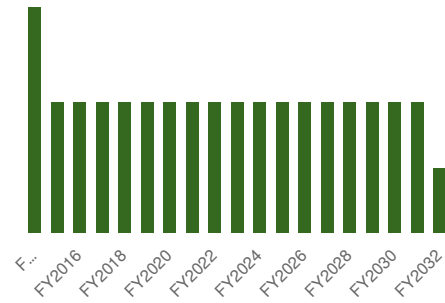
In 2004 there were five "boil water" orders, a transmission line that had failed twelve times over five years, causing extensive damage to homes and landscaping, and fire hydrants that did not meet new city and ICBO standards for fire flow. To address this, the city installed approximately 6,250 feet of 12-inch ductile iron transmission mainline from the Base Reservoir to Gropper Road, Kanaka Creek Road and Simmons Road; and approximately 1,500 feet of 12-inch and 8-inch ductile iron to complete the loop upgrade on the Gale Street line from Kanaka Creek Road to Loop Road. The Base Reservoir pump station was relocated, three new pumps and a permanent back-up diesel generator were installed, and additional reservoir capacity was added. The twenty-year loan covered 44% of the project costs and will be paid off in 2026.



	FY2023	FY2024	% Change
Base Reservoir Loan (PWTF)	—	—	
Base Reservoir Loan (PWTF)	\$23,739	\$23,622	-0.5%
Total Base Reservoir Loan (PWTF):	\$23,739	\$23,622	-0.5%

USDA WW Outfall

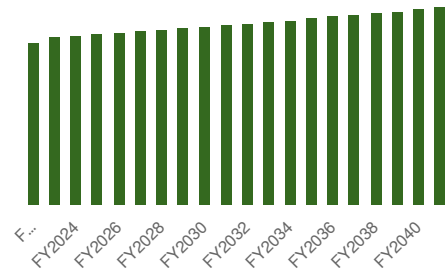
This loan was to pay for the emergency extension of the wastewater outfall further into the Columbia River which was closed off by the Piper landslide.



	FY2023	FY2024	% Change
USDA WW Outfall	—	—	
USDA WW Outfall	\$32,670	\$32,670	0%
Total USDA WW Outfall:	\$32,670	\$32,670	0%

DOE WW Design Loan

This loan was for the design of the wastewater treatment plant and collection system upgrades identified in the City's General Sewer Plan and Facilities Plan and required as part of Administrative Order #14221.



	FY2023	FY2024	% Change
DOE WW Design Loan	—	—	
DOE WW Design Loan	\$41,833	\$42,177	0.8%
Total DOE WW Design Loan:	\$41,833	\$42,177	0.8%

APPENDIX



Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

Program: A combination of activities to accomplish an end.

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

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

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

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

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

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

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

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

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

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

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

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

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

