

**AGENDA**  
**CITY OF STEVENSON COUNCIL MEETING**  
**April 25, 2024**  
**6:00 PM, City Hall and Remote**

Call-in numbers 253-215-8782, 669-900-6833, 346-248-7799, 312-626-6799, 929-205-6099 or  
301-715-8592, Meeting ID 889 7550 7011, Zoom link  
<https://us02web.zoom.us/j/88975507011> or via YouTube at  
<https://www.youtube.com/channel/UC4k9bA0IEvsF6PSoDwjvA/>

---

Items with an asterisk (\*) have been added or modified after the initial draft publication of the Agenda.

---

**1. CALL TO ORDER:** Mayor to call the meeting to order and conduct roll call.

**2. PUBLIC COMMENTS:** *[This is an opportunity for members of the audience to address the Council. If you wish to address the Council, please sign in to be recognized by the Mayor. Comments are limited to three minutes per speaker. The Mayor may extend or further limit these time periods at his discretion. The Mayor may allow citizens to comment on individual agenda items outside of the public comment period at his discretion. Please submit written comments to City Hall in person at 7121 E. Loop Rd, via mail to PO Box 371, Stevenson, WA 98648 or via email to [leana@ci.stevenson.wa.us](mailto:leana@ci.stevenson.wa.us) by noon the day of the meeting for inclusion in the council packet.]*

**3. UNFINISHED BUSINESS:**

**a) Zoning Text Amendment Second Reading** - Community Development Director Ben Shumaker presents the attached staff memo and ordinance about street side setback amendments in the R2 and R3 districts for council consideration.

MOTION: To approve ordinance amending the Stevenson Zoning Code (SMC Title 17); providing dimensional flexibility near streets in the R2 two-family residential and R3 multi-family residential districts; and codifying a use interpretation related to salons in the R3 multi-family district.

**b) Resolutions Authorizing Recreation Conservation Office Grant Applications** - City Administrator Leana Kinley presents the attached draft resolutions authorizing the city to apply for grants through the Recreation and Conservation Office. The grants are due May 1st.

MOTION: To approve resolution authorizing the Recreation and Conservation Office application for the Skamania County Courthouse Splash Pad project as presented.

MOTION: To approve resolution authorizing the Recreation and Conservation Office application for the Waterfront to Rock Creek Pathway Easement project as presented.

**4. COUNCIL BUSINESS:**

- a) Review 2023 Annual Financial Report** - City Administrator Leana Kinley presents the initial draft of the 2023 Annual Financial report for council review and discussion.
- b) Review and Discuss Updates to the Strategic Plan** - Council will discuss the revised priorities on the Strategic Plan and brainstorm actions to move the priorities forward.

**5. ADJOURNMENT** - Mayor will adjourn the meeting.

=====

*UPCOMING MEETINGS AND EVENTS:*

- Saturday, April 27th, 9am - 12pm, Spruce Up Stevenson
- Monday, May 13th, 6pm, Planning Commission Meeting
- Thursday, May 16th, 6pm, City Council Meeting

**CITY OF STEVENSON  
ORDINANCE 2024-**

**AMENDING THE STEVENSON ZONING CODE (SMC TITLE 17); PROVIDING DIMENSIONAL FLEXIBILITY NEAR STREETS IN THE R2 TWO-FAMILY RESIDENTIAL AND R3 MULTI-FAMILY RESIDENTIAL DISTRICTS; AND CODIFYING A USE INTERPRETATION RELATED TO SALONS IN THE R3 MULTI-FAMILY DISTRICT.**

**WHEREAS**, dimensional flexibility in the R2 Two-Family and R3 Multi-Family residential districts is an important component of implementing SMC 17.12.050, which establishes these districts as less restrictive than other districts and embracing the challenge of construction/reconstruction on lots in these districts which are not as wide as lots in other districts; and

**WHEREAS**, dimensional flexibility near streets should not come at the expense of pedestrian convenience or safety and safeguards are required to ensure vehicles in driveways do not overhang into streets and pedestrians can be seen near driveways; and

**WHEREAS**, the following use interpretations conducted under SMC 17.12.020 have been reviewed for inclusion in the periodic amendment included in this ordinance:

- ZON2022-04 related to Personal Service (salon) uses in the R3 Multi-Family District; and

**WHEREAS**, this ordinance is adopted under the City’s municipal authority under RCW 35A.63.100; and

**WHEREAS**, this ordinance implements 2.12, 2.13, 2.14, 2.15, 3.1, 3.2, 3.6, and 7.2; and

**WHEREAS**, the City Council provided notice and held a public hearing prior to adoption of this ordinance pursuant to RCW 35A.63.070; and

**WHEREAS**, the City has reviewed the provisions of this ordinance according to the State Environmental Policy Act and determined it is not likely to have a significant adverse environmental impact; and

**AND WHEREAS**, the Stevenson City Council finds that the best interests of the public health, safety and welfare would be served by the amendments herein,

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF STEVENSON, STATE OF WASHINGTON DO ORDAIN AS FOLLOWS:**

**Section 1** – Section 17.13.020 – “General Sales or Service Uses” shall be amended by adding the underlined text as shown in Exhibit ‘C’. The amendments add “Salon” as a specific

subcategory of the “Personal Services” use category. All other provisions of Chapter 17.13 shall remain in effect without amendment.

**Section 2** – Section 17.15.040– “Uses” shall be amended by adding the underlined text as shown in Exhibit ‘B’. The amendments establishes “Salon” uses as a conditional use in the R3 Multi-Family Residential District. Notwithstanding the amendments made via Section 3, below, all other provisions of Chapter 17.15 shall remain in effect without amendment.

**Section 3** – Section 17.15.060– “Residential Dimensional Standards” shall be amended by deleting the ~~struck through~~ text and adding the underlined text as shown in Exhibit ‘A’. The amendments alter the street side yard setback in the R2 Two-Family and R3 Multi-Family residential districts. Notwithstanding the amendments made via Section 2, above, all other provisions of Chapter 17.15 shall remain in effect without amendment.

**Section 4** – This ordinance affects the Stevenson Comprehensive Plan and Title 17 of the Stevenson Municipal Code only insofar as set forth herein. All other provisions of Title 17 shall remain in full force and effect, and that where the provisions of this ordinance are the same as the provisions they replace, the provisions of this ordinance shall be interpreted as a continuation of those previous provisions and not as a new enactment.

**Section 5** – If any section, subsection, sentence, clause, phrase, or other portion of this Ordinance, or its application to any person, is, for any reason, declared invalid, in whole or in part by any court or agency of competent jurisdiction, said decision shall not affect the validity of the remaining portions hereof.

**Section 6** – This ordinance shall become effective following passage and publication as provided by law.

Passed by a vote of \_\_\_\_\_ at the City Council meeting of \_\_\_\_\_, 2024.

SIGNED:

\_\_\_\_\_  
Scott Anderson, Mayor of Stevenson

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
Robert C. Muth, City Attorney

\_\_\_\_\_  
Leana Kinley, Clerk/Treasurer

**17.15.060 Residential dimensional standards.**

A. Compliance Required. All structures in residential districts must comply with:

1. The applicable dimensional standards contained Table 17.15.060-1: Residential Dimensional Standards.
2. All other applicable standards and requirements contained in this title.

Table 17.15.060-1: Residential Dimensional Standards						
District	Maximum Height of Building	Front	Minimum Setbacks			
			Side, Interior	Side, Street	Rear, Interior Lot	Rear, Through Lot
R1	35 ft	20 ft	5 ft	15 ft	20 ft <sup>1</sup>	20 ft
R2	35 ft	20 ft	5 ft	<del>15 ft</del> <u>10 ft<sup>3,4</sup></u>	20 ft <sup>1</sup>	20 ft
R3	35 ft	10 ft <sup>3,4</sup>	5 ft <sup>2</sup>	<del>15 ft</del> <u>10 ft<sup>3,4</sup></u>	20 ft <sup>1</sup>	20 ft
MHR	35 ft	30 ft	15 ft	20 ft	20 ft <sup>1</sup>	20 ft
SR	35 ft	30 ft	15 ft <sup>1</sup>	20 ft	20 ft <sup>1</sup>	20 ft

1-5 ft for residential outbuildings that are both 12 ft in height or less and 200 sq ft in size or less

2-A 10-foot setback is required when adjacent to an R1 or R2 district.

3-See also SMC 17.15.130.B.3.

4-However, no structure shall be located within a pedestrian visibility area (SMC 17.10.632).

B. Exceptions. The following exceptions are permitted to the standards of Table 17.15.060-1:

1. Properties receiving approval to deviate from standards according to SMC 17.38 - Supplementary Provisions.
2. Properties obtaining variance approval in accordance with SMC 17.46 - Adjustments, Variances, and Appeals.
3. Properties receiving modification approval in accordance with SMC 17.17 - Residential Planned Unit Developments.

**17.15.040 Uses.**

- A. Types of Uses: For the purposes of this chapter, there are 4 kinds of use:"
  - 1. A permitted (P) use is one that is permitted outright, subject to all the applicable provisions of this title.
  - 2. An accessory (A) use is permitted on properties containing permitted uses, provided that:"
    - a. The accessory use or activity may be regarded as incidental or insubstantial in and of itself or in relation to the principal use on the lot; and
    - b. The accessory use or activity is commonly or frequently associated with the principal use on the lot.
  - 3. A conditional (C) use is a discretionary use reviewed by the Planning Commission according to the process and criteria in SMC 17.39 - Conditional Uses.
  - 4. A prohibited (X) use is one that is not permitted in a zoning district under any circumstances.
  - 5. When a letter or use category is not listed in this table, an interpretation may be initiated under SMC 17.12.020.
- B. Use Table. A list of permitted, accessory, conditional and prohibited uses in residential districts is presented in Table 17.15.040-1: Residential Districts Use Table.

Table 17.15.040-1 Residential Districts Use Table					
Use	R1	R2	R3	MHR	SR
<b>Residence or Accommodation Uses</b>					
<b>Dwelling</b>					
Single-Family Detached Dwelling	P	P	P	P	P
Mobile Home	X	X	X	P	X
Travel Trailer	—	X	—	—	X
Accessory Dwelling Unit (SMC 17.40.040)	A	—	—	—	A
Multi-Family Dwelling	C <sup>1</sup>	P	P	C <sup>1</sup>	C <sup>1</sup>
Temporary Emergency, Construction or Repair Residence	C <sup>2</sup>	C <sup>2</sup>	C <sup>2</sup>	—	C <sup>2</sup>
Townhome (SMC 17.38.085)	—	C <sup>8</sup>	P	—	—
Renting of no more than 2 rooms, rented by the month or longer, provided the parking requirements of SMC 17.42 are met.	A	A	A	A	A
Boarding House	C	C	C	—	C
<b>Residential Care</b>					
Adult Family Home	P	P	P	P	P
Assisted Living Facility	—	—	C	—	C
Nursing Home	—	—	C	—	—
<b>Overnight Lodging</b>					
Vacation Rental Home	P	P	P	P	P
Bed & Breakfast	C	C	P	C	C
Hostel	C	C	P	C	C
Hotel	X	X	C	X	C
Campground	X	X	X	C	C
Dormitory facility related to a public, private or parochial school	C	C	C	—	C
<b>Miscellaneous Incidental Uses</b>					
Residential Outbuilding	A/C <sup>3,4</sup>	A/C <sup>3,4</sup>	A/C <sup>4</sup>	A/C <sup>3,4</sup>	A/C <sup>3</sup>
Swimming pool, spa or hot tub, and associated equipment	A	A	A	A	A
Buildings and uses related to, and commonly associated with a mobile home park such as a recreation area, laundry, facility office, and meeting rooms	—	—	—	A	—
<b>General Sales or Service Uses</b>					
Electric Vehicle Station					

Restricted Access, Gradual Charging EV Station	A	A	A	A	A
Restricted Access, Rapid Charging EV Station	C	C	C	C	C
Public Access, Gradual Charging EV Station	—	—	C	—	—
Street—Side Access, Gradual Charging EV Station	—	—	C	—	—
Retail and wholesale sales of agricultural and animal products raised or produced on the premises	—	—	—	—	A
Rental Operations	—	—	—	—	—
Self-Storage Units	—	—	—	—	X
Professional Office	—	C	C	—	—
Veterinarian	—	—	—	—	C
<b>Child Day Care Facility</b>					
Family Day Care Home	P	P	P	P	P
Mini-Day Care Center	C	C	C	C	C
Child Day Care Center	—	C	C	C	C
<u>Personal Services</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>Salon</u>	<u>—</u>	<u>—</u>	<u>C</u>	<u>—</u>	<u>—</u>
Home Occupation	A	A	A	A	A
<b>Transportation, Communication, and Utility Uses</b>					
Public Transportation Stops and Shelters	—	—	—	—	C
Boating Facility or Overwater Structure <sup>9</sup>	See SMP				
Parking Facility					
Accessory Parking	A	A	A	A	A
Non-Accessory Parking	—	—	—	—	C
Utility or Communication Facility	C	C	C	C <sup>5</sup>	C
<b>Wireless Telecommunications Facility<sup>6</sup></b>					
Minor Wireless Telecommunications Facility	P	P	P	P	P
Intermediate Wireless Telecommunications Facility (SMC 17.39.170)	C	C	C	C	C
Major Wireless Telecommunications Facilities (SMC 17.39.170)	C	—	—	—	C
<b>Wind Power Generation Facility<sup>6</sup></b>					
Minor Wind Power Generation Facility (SMC 17.39.165)	C	C	C	C	C
Hazardous Waste Storage	C	C	C	C	C
<b>Arts, Entertainment, and Recreation Uses</b>					



Public Assembly	-	-	-	-	-
Wedding Venue	—	—	—	—	C
Park, Playground or Outdoor Recreation Area	C	C	C	C	C
Golf Course	—	—	—	—	C
<b>Education, Public Administration, Health Care, and Other Institutions Uses</b>					
Public, Private or Parochial School	C	C	C	—	C
Nursery School or Similar Facility	—	—	—	C	—
Library	C	C	C	—	—
Government Administration Building	—	—	C	—	—
Fire, Police, or Emergency Services Station	C	C	C	—	C
Hospital	—	—	C	—	—
Church or Other Religious or Charitable Organization	C	C	C	—	C
Cemetery or Mausoleum	—	—	—	—	C
<b>Agriculture, Forestry, Fishing and Hunting Uses</b>					
Subsistence or hobby type gardening	P	P	A	P	P
Indoor or Outdoor Horticultural Activity	P	P	P	P	P
Nursery	—	—	C	—	P
Farm Animals (SMC 17.40.095)	C <sup>7</sup>	X	X	X	P
Urban Farm Animals (SMC 17.40.095)	A	A	A	A	P
Pets	A	A	A	A	A
Kennel	C	X	X	X	C
<b>Miscellaneous/Other Uses</b>					
Signs listed with a "C" in Table 17.15.145-1 and any other sign identifying and/or related to any conditional use or existing nonconforming use.	C	C	C	C	C
Signs identifying and/or related to any principal or accessory use allowed in this chapter.	A	A	A	A	A

1-Conditional use permits for Multi-Family Dwellings which exceed the maximum number of dwelling units allowed in SMC Table 17.15.050-1 are only considered when submitted as part of an R-PUD proposal under SMC 17.17 - Residential Planned Unit Developments.

2-A conditional use permit is only required for a temporary emergency, construction or repair residence after the expiration of the initial 6-month grace period.

3-Up to 4 residential outbuildings on a property is considered an accessory Use. When at least 4 residential outbuildings already exist on a lot then an additional residential outbuilding is considered a conditional use. During the conditional use review process, the planning commission may establish size, serial proliferation and other limitations on such buildings.

4-A residential outbuilding that is subordinate to the main use on the lot is considered an accessory use. A residential outbuilding which is not subordinate to the main use on the lot is considered a conditional use. During the conditional use review process, the planning commission may establish size, serial proliferation and other limitations on such buildings.

5-Despite the general exclusion of overhead elements from this use category, any utility or communication facility in the MHR district with an overhead element greater than 35 feet is considered a conditional use.

6-See also SMC 17.36-WW Wind/Wireless Overlay District.

7-In granting a conditional use request for farm animals in the R1 district, the planning commission shall find, at a minimum, that the proposal is compliant with the performance standards in SMC 17.40.095.

8-Townhomes in the R2 District are subject to review according to the density and parking requirements of the R3 Multi-Family Residential District and shall connect to the municipal sewer system.

9-See SMC 18.08 and the Shoreline Master Plan for use allowances related to this use category.

**17.13.020 General sales or service uses.**

General sales and service land uses comprise the vast majority of establishments typically associated with commercial land use. The general sales or service uses considered by the Stevenson Zoning Code appear in Table 17.13.020-1.

Table 17.13.020-1: General Sales or Service Uses		
Use	Description	Reference
1. Automobile Service Station	A commercial establishment for the sale on the premises of motor vehicle fuel, including electrical energy, and other petroleum products and automobile accessories, and for the servicing, lubrication and minor repair of automotive vehicles. Unless specifically listed in the district, Automobile Service Stations include Battery Exchange Stations, Vehicle Repair, Carwashes and Public Access, Rapid Charging EV Stations.	RCW 35A.63.107
a. Battery Exchange Station	A staffed or fully automated facility that will enable an electric vehicle with a swappable battery to enter a drive lane and exchange the depleted battery with a fully charged battery through a process which meets or exceeds any standards, codes, and requirements set forth by Chapter 19.28 RCW and consistent with rules adopted under RCW 19.27.540.	RCW 19.27.540, RCW 19.28
b. Carwash		
c. Vehicle Repair		
2. Electric Vehicle (EV) Station	A public or private parking space (1)served by equipment designed specifically to transfer electric energy (by conductive or inductive means) to a battery or other energy storage device in an electric vehicle, (2) meets or exceeds any standards, codes, and regulations set forth by Chapter 19.28 RCW, and (3) is consistent with rules adopted under RCW 19.27.540. Electric vehicle stations are distinguished by the following types of access and charging levels:	RCW 19.27.540, RCW 19.28, RCW 35A.63.107
a. EV Station Access	<ol style="list-style-type: none"> <li>1. "Public Access EV Station" is available for use by the general public and not located on a public right-of-way. Examples include stations at a park &amp; ride lot, a public library lot or a shopping center lot.</li> <li>2. "Restricted Access EV Station" is restricted to authorized users and not located on a public right-of-way. Examples include stations at a single-family home, designated employee parking areas, or fleet parking areas not accessible to the general public.</li> <li>3. "Street-Side Access EV Station" is available for use by the general public and located on a public right-of-way subject to</li> </ol>	SMC 12.02

Exhibit C- Amendment to SMC 17.13.020

	the rules adopted under SMC 12.02 - Use of City Rights-of-Way.	
b. EV Station Charging Level	Charging level categorizes the indicators of electrical force, or voltage, at which an electric vehicle's battery is charged: 1. "Gradual Charging EV Station" operates on a circuit no greater than 240 volts of alternating current. This includes what the industry currently refers to as levels 1 and 2 charging stations. >2. "Rapid Charging EV Station" operates on an industrial grade outlet greater than 240 volts of alternating current. This includes what the industry currently refers to as Level 3 charging stations.	
3. Retail	Commercial establishments providing merchandise for sale directly to the consumer. Retail establishments may also provide after-sales services, such as repair and installation. Unless specifically listed in the district, Retail Sales include all subcategories listed herein.	
a. Outdoor Recreation Store	A Retail use specializing in sporting goods or equipment related to outdoor recreational endeavors (e.g., water sports, bicycling, skiing, fishing, photography, camping and hiking).	
b. Specialty Food Shop	A Retail use carrying specialty food items (e.g., coffee, tea, confectionery products, nuts, spices, gourmet foods, etc.).	
c.	Specialty Retail Shop	A Retail use specializing in one type or line of merchandise (e.g., antiques, apparel, books, games, jewelry, shoes, stationary, etc.).
d.	Retail and wholesale sales of agricultural and animal products raised or produced on the premises.	
4. Bank or Financial Institution		
5. Rental Operation	Commercial establishments providing tangible goods (e.g., personal items, consumer electronics, furniture, clothing, tools, machinery, equipment, etc.) or other items of value to customers in exchange for a periodic rental or lease payment. Unless specifically listed in the district, Rental Operation includes all subcategories listed herein.	

Exhibit C- Amendment to SMC 17.13.020

a. Recreational Equipment Rental	A Rental Operation leasing equipment for recreational activities (e.g., water sports, bicycling, skiing, fishing, photography, camping and hiking).	
b. Self-Storage Units	A Rental Operation leasing space (i.e., rooms, compartments, lockers, containers, or outdoor space) where clients store and retrieve personal property.	
c. Truck, trailer or equipment rental	A Rental Operation leasing large vehicles and equipment (e.g., trucks, moving vans, buses, semi-trailers, utility trailers, travel trailers, recreational vehicles, off-road vehicles, etc.) when drivers or operators are not provided.	
6. Professional Office	Commercial establishments performing professional, scientific, clerical, and technical services for others. Unless specifically listed in the district, Professional Office includes all subcategories listed herein.	
a. Veterinarian		
7. Food Services	Commercial establishments preparing and serving food and/or beverages for consumption on or off the premises. Unless specifically listed in the district, Food Service includes all subcategories listed herein.	
a. Drive-Through Food Service		
b. Mobile-Food Cart	A Food Service use that is conducted from a motorized vehicle, a non-motorized cart or a unit that is similarly designed to be readily movable.	
c. Tasting Room	A Food Service use conducted as an incidental use to an on-premises brewery, cidery, distillery, winery or food processing use. A Tasting Room providing food service products from the on-premises processing use may also serve food and beverages processed at off-premises establishments.	
8. Child Day Care Facility	A building or structure in which an agency, person or persons regularly provide care for a group of children for periods of less than 24 hours. Child Day Care Facility includes family day care home, mini-day care center, and child day care center.	RCW 35.63.170, RCW 35A.63.210, RCW 35A.63.215
a. Family Day Care Home	A day care home for the care of 6 or fewer children during part of the 24-hour day, located in the dwelling of the provider under whose direct care the children are placed.	
b. Mini-Day Care Center	A child day care facility providing care during part of the 24-hour day to 12 or fewer children in a facility other than the family dwelling of the person or persons under whose direct care the children are placed, or for the care of 7 through 12 children in the family dwelling of such person or persons.	

Exhibit C- Amendment to SMC 17.13.020

<p>c. Child Day Care Center</p>	<p>A day care facility that provides for the care of 13 or more children. If located in a private family residence, the portion where the children have access must be separate from the family living quarters, or that portion of where the children have access must be used exclusively for their care during the hours that the child day care center is operating.</p>	
<p>9. Personal Services</p>	<p>Commercial establishments providing individual services generally related to personal needs. Unless specifically listed in the district, Personal Services includes all subcategories listed herein.</p>	
<p>a. Recreation Services</p>	<p>A Personal Services use providing services related to recreational amenities, including lessons and tours for such activities as water sports, bicycling, skiing, fishing, photography, camping and hiking.</p>	
<p><u>b. Salon</u></p>	<p><u>A Personal Services use providing services related to barbering, hair styling, or the cosmetic arts (e.g., makeup, skin care).</u></p>	
<p>10. Home Occupation</p>	<p>A commercial activity that: (a) is conducted by a person on the same residential district or legacy home lot where such person resides; (b) provides each outside employee with a legal off-street parking space; and (d) is not so insubstantial or incidental or is not so commonly associated with the residential use as to be regarded as an accessory use (see SMC 17.10.020), but that can be conducted without any significantly adverse impact on the surrounding neighborhood.</p> <p>Without limiting the generality of the foregoing, a use may be regarded as having a significantly adverse impact on the surrounding neighborhood if: (a) goods, stock in trade, or other commodities are displayed; (b) more than 2 nonresidents on the premises are employed in connection with the purported home occupation; (c) it creates objectionable noise, fumes, odor, dust or electrical interference; (d) there is any exterior manifestation of the home occupation, except for an allowed sign no larger than 2 square feet pertaining to the home occupation; or (e) more than 25% of the total gross floor area of residential buildings plus other buildings housing the purported home occupation, or more than 500 square feet of gross floor area (whichever is less), is used for home occupation purposes.</p>	<p>SMC 17.10.020, SMC 17.13.010</p>



## Applicant Resolution/Authorization

Organization Name (sponsor) City of Stevenson

Resolution No. or Document Name Resolution 2024-

Project(s) Number(s), and Name(s) Skamania County Courthouse Splash Pad

This resolution/authorization authorizes the person(s) identified below (in Section 2) to act as the authorized representative/agent on behalf of our organization and to legally bind our organization with respect to the above Project(s) for which we seek grant funding assistance managed through the Recreation and Conservation Office (Office).

WHEREAS, grant assistance is requested by our organization to aid in financing the cost of the Project(s) referenced above;

NOW, THEREFORE, BE IT RESOLVED that:

1. Our organization has applied for or intends to apply for funding assistance managed by the Office for the above "Project(s)."
2. Our organization authorizes the following persons or persons holding specified titles/positions (and subsequent holders of those titles/positions) to execute the following documents binding our organization on the above projects:

Grant Document	Name of Signatory or Title of Person Authorized to Sign
Grant application (submission thereof)	Mayor Scott Anderson
Project contact (day-to-day administering of the grant and communicating with the RCO)	City Administrator Leana Kinley
RCO Grant Agreement (Agreement)	Mayor Scott Anderson
Agreement amendments	Mayor Scott Anderson
Authorizing property and real estate documents (Notice of Grant, Deed of Right or Assignment of Rights if applicable). These are items that are typical recorded on the property with the county.	Mayor Scott Anderson

The above persons are considered an "authorized representative(s)/agent(s)" for purposes of the documents indicated. Our organization shall comply with a request from the RCO to provide documentation of persons who may be authorized to execute documents related to the grant.

3. Our organization has reviewed the sample RCO Grant Agreement on the Recreation and Conservation Office's WEB SITE at: <https://rco.wa.gov/wp-content/uploads/2019/06/SampleProjAgreement.pdf>. We understand and acknowledge that if offered an agreement to sign in the future, it will contain an indemnification and legal venue stipulation and other terms and conditions substantially in the form contained in the sample Agreement and that such terms and conditions of any signed Agreement shall be legally binding on the sponsor if our representative/agent enters into an Agreement on our behalf. The Office reserves the right to revise the Agreement prior to execution.
4. Our organization acknowledges and warrants, after conferring with its legal counsel, that its authorized representative(s)/agent(s) have full legal authority to act and sign on behalf of the organization for their assigned role/document.
5. Grant assistance is contingent on a signed Agreement. Entering into any Agreement with the Office is purely voluntary on our part.
6. Our organization understands that grant policies and requirements vary depending on the grant program applied to, the grant program and source of funding in the Agreement, the characteristics of the project, and the characteristics of our organization.
7. Our organization further understands that prior to our authorized representative(s)/agent(s) executing any of the documents listed above, the RCO may make revisions to its sample Agreement and that such revisions could include the indemnification and the legal venue stipulation. Our organization accepts the legal obligation that we shall, prior to execution of the Agreement(s), confer with our authorized representative(s)/agent(s) as to any revisions to the project Agreement from that of the sample Agreement. We also acknowledge and accept that if our authorized representative(s)/agent(s) executes the Agreement(s) with any such revisions, all terms and conditions of the executed Agreement shall be conclusively deemed to be executed with our authorization.
8. Any grant assistance received will be used for only direct eligible and allowable costs that are reasonable and necessary to implement the project(s) referenced above.
9. [for Recreation and Conservation Funding Board Grant Programs Only] If match is required for the grant, we understand our organization must certify the availability of match at least one month before funding approval. In addition, our organization understands it is responsible for supporting all non-cash matching share commitments to this project should they not materialize.
10. Our organization acknowledges that if it receives grant funds managed by the Office, the Office will pay us on only a reimbursement basis. We understand reimbursement basis means that we will only request payment from the Office after we incur grant eligible and allowable costs and pay them. The Office may also determine an amount of retainage and hold that amount until all project deliverables, grant reports, or other responsibilities are complete.
11. [for Acquisition Projects Only] Our organization acknowledges that any property acquired with grant assistance must be dedicated for the purposes of the grant in perpetuity unless otherwise agreed to in writing by our organization and the Office. We agree to dedicate the property in a signed "Deed of Right" for fee acquisitions, or an "Assignment of Rights" for other than fee acquisitions (which documents will be based upon the Office's standard versions of those documents), to be recorded on the title of the property with the county auditor. Our organization acknowledges that any property



acquired in fee title must be immediately made available to the public unless otherwise provided for in policy, the Agreement, or authorized in writing by the Office Director.

12. [for Development, Renovation, Enhancement, and Restoration Projects Only–If our organization owns the project property] Our organization acknowledges that any property owned by our organization that is developed, renovated, enhanced, or restored with grant assistance must be dedicated for the purpose of the grant in perpetuity unless otherwise allowed by grant program policy, or Office in writing and per the Agreement or an amendment thereto.
13. [for Development, Renovation, Enhancement, and Restoration Projects Only–If your organization DOES NOT own the property] Our organization acknowledges that any property not owned by our organization that is developed, renovated, enhanced, or restored with grant assistance must be dedicated for the purpose of the grant as required by grant program policies unless otherwise provided for per the Agreement or an amendment thereto.
14. [Only for Projects located in Water Resources Inventory Areas 1-19 that are applying for funds from the Critical Habitat, Natural Areas, State Lands Restoration and Enhancement, Riparian Protection, or Urban Wildlife Habitat grant categories; Aquatic Lands Enhancement Account; or the Puget Sound Acquisition and Restoration program, or a Salmon Recovery Funding Board approved grant] Our organization certifies the following: the Project does not conflict with the Puget Sound Action Agenda developed by the Puget Sound Partnership under RCW 90.71.310.
15. This resolution/authorization is deemed to be part of the formal grant application to the Office.
16. Our organization warrants and certifies that this resolution/authorization was properly and lawfully adopted following the requirements of our organization and applicable laws and policies and that our organization has full legal authority to commit our organization to the warranties, certifications, promises and obligations set forth herein.

This resolution/authorization is signed and approved on behalf of the resolving body of our organization by the following authorized member(s):

Signed \_\_\_\_\_

Title Mayor \_\_\_\_\_ Date \_\_\_\_\_

On File at: Stevenson City Hall, 7121 East Loop Road

This Applicant Resolution/Authorization was adopted by our organization during the meeting held:  
(Local Governments and Nonprofit Organizations Only):

Location: Stevenson City Hall Date: 4/25/2024

Washington State Attorney General's Office

Approved as to form *Brian Toller* \_\_\_\_\_ 2/13/2020 \_\_\_\_\_  
*Assistant Attorney General* *Date*

You may reproduce the above language in your own format; however, text may not change.



## Applicant Resolution/Authorization

Organization Name (sponsor) City of Stevenson

Resolution No. or Document Name Resolution 2024-

Project(s) Number(s), and Name(s) Waterfront to Rock Creek Pathway Easement

This resolution/authorization authorizes the person(s) identified below (in Section 2) to act as the authorized representative/agent on behalf of our organization and to legally bind our organization with respect to the above Project(s) for which we seek grant funding assistance managed through the Recreation and Conservation Office (Office).

WHEREAS, grant assistance is requested by our organization to aid in financing the cost of the Project(s) referenced above;

NOW, THEREFORE, BE IT RESOLVED that:

1. Our organization has applied for or intends to apply for funding assistance managed by the Office for the above "Project(s)."
2. Our organization authorizes the following persons or persons holding specified titles/positions (and subsequent holders of those titles/positions) to execute the following documents binding our organization on the above projects:

Grant Document	Name of Signatory or Title of Person Authorized to Sign
Grant application (submission thereof)	Mayor Scott Anderson
Project contact (day-to-day administering of the grant and communicating with the RCO)	Community Development Director Ben Shumaker
RCO Grant Agreement (Agreement)	Mayor Scott Anderson
Agreement amendments	Mayor Scott Anderson
Authorizing property and real estate documents (Notice of Grant, Deed of Right or Assignment of Rights if applicable). These are items that are typical recorded on the property with the county.	Mayor Scott Anderson

The above persons are considered an "authorized representative(s)/agent(s)" for purposes of the documents indicated. Our organization shall comply with a request from the RCO to provide documentation of persons who may be authorized to execute documents related to the grant.

3. Our organization has reviewed the sample RCO Grant Agreement on the Recreation and Conservation Office's WEB SITE at: <https://rco.wa.gov/wp-content/uploads/2019/06/SampleProjAgreement.pdf>. We understand and acknowledge that if offered an agreement to sign in the future, it will contain an indemnification and legal venue stipulation and other terms and conditions substantially in the form contained in the sample Agreement and that such terms and conditions of any signed Agreement shall be legally binding on the sponsor if our representative/agent enters into an Agreement on our behalf. The Office reserves the right to revise the Agreement prior to execution.
4. Our organization acknowledges and warrants, after conferring with its legal counsel, that its authorized representative(s)/agent(s) have full legal authority to act and sign on behalf of the organization for their assigned role/document.
5. Grant assistance is contingent on a signed Agreement. Entering into any Agreement with the Office is purely voluntary on our part.
6. Our organization understands that grant policies and requirements vary depending on the grant program applied to, the grant program and source of funding in the Agreement, the characteristics of the project, and the characteristics of our organization.
7. Our organization further understands that prior to our authorized representative(s)/agent(s) executing any of the documents listed above, the RCO may make revisions to its sample Agreement and that such revisions could include the indemnification and the legal venue stipulation. Our organization accepts the legal obligation that we shall, prior to execution of the Agreement(s), confer with our authorized representative(s)/agent(s) as to any revisions to the project Agreement from that of the sample Agreement. We also acknowledge and accept that if our authorized representative(s)/agent(s) executes the Agreement(s) with any such revisions, all terms and conditions of the executed Agreement shall be conclusively deemed to be executed with our authorization.
8. Any grant assistance received will be used for only direct eligible and allowable costs that are reasonable and necessary to implement the project(s) referenced above.
9. [for Recreation and Conservation Funding Board Grant Programs Only] If match is required for the grant, we understand our organization must certify the availability of match at least one month before funding approval. In addition, our organization understands it is responsible for supporting all non-cash matching share commitments to this project should they not materialize.
10. Our organization acknowledges that if it receives grant funds managed by the Office, the Office will pay us on only a reimbursement basis. We understand reimbursement basis means that we will only request payment from the Office after we incur grant eligible and allowable costs and pay them. The Office may also determine an amount of retainage and hold that amount until all project deliverables, grant reports, or other responsibilities are complete.
11. [for Acquisition Projects Only] Our organization acknowledges that any property acquired with grant assistance must be dedicated for the purposes of the grant in perpetuity unless otherwise agreed to in writing by our organization and the Office. We agree to dedicate the property in a signed "Deed of Right" for fee acquisitions, or an "Assignment of Rights" for other than fee acquisitions (which documents will be based upon the Office's standard versions of those documents), to be recorded on the title of the property with the county auditor. Our organization acknowledges that any property

acquired in fee title must be immediately made available to the public unless otherwise provided for in policy, the Agreement, or authorized in writing by the Office Director.

12. [for Development, Renovation, Enhancement, and Restoration Projects Only–If our organization owns the project property] Our organization acknowledges that any property owned by our organization that is developed, renovated, enhanced, or restored with grant assistance must be dedicated for the purpose of the grant in perpetuity unless otherwise allowed by grant program policy, or Office in writing and per the Agreement or an amendment thereto.
13. [for Development, Renovation, Enhancement, and Restoration Projects Only–If your organization DOES NOT own the property] Our organization acknowledges that any property not owned by our organization that is developed, renovated, enhanced, or restored with grant assistance must be dedicated for the purpose of the grant as required by grant program policies unless otherwise provided for per the Agreement or an amendment thereto.
14. [Only for Projects located in Water Resources Inventory Areas 1-19 that are applying for funds from the Critical Habitat, Natural Areas, State Lands Restoration and Enhancement, Riparian Protection, or Urban Wildlife Habitat grant categories; Aquatic Lands Enhancement Account; or the Puget Sound Acquisition and Restoration program, or a Salmon Recovery Funding Board approved grant] Our organization certifies the following: the Project does not conflict with the Puget Sound Action Agenda developed by the Puget Sound Partnership under RCW 90.71.310.
15. This resolution/authorization is deemed to be part of the formal grant application to the Office.
16. Our organization warrants and certifies that this resolution/authorization was properly and lawfully adopted following the requirements of our organization and applicable laws and policies and that our organization has full legal authority to commit our organization to the warranties, certifications, promises and obligations set forth herein.

This resolution/authorization is signed and approved on behalf of the resolving body of our organization by the following authorized member(s):

Signed \_\_\_\_\_

Title Mayor \_\_\_\_\_ Date \_\_\_\_\_

On File at: Stevenson City Hall, 7121 East Loop Road

This Applicant Resolution/Authorization was adopted by our organization during the meeting held:  
(Local Governments and Nonprofit Organizations Only):

Location: Stevenson City Hall Date: 4/25/2024

Washington State Attorney General's Office

Approved as to form *Brian Toller* \_\_\_\_\_ 2/13/2020 \_\_\_\_\_  
Assistant Attorney General Date

You may reproduce the above language in your own format; however, text may not change.

**City of Stevenson**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

**Note 1 - Summary of Significant Accounting Policies**

The City of Stevenson was incorporated on December 2, 1907 and operates under the laws of the state of Washington applicable to a non-charter code City with a mayor-council form of government. The City is a general-purpose local government and provides public safety, fire prevention, street maintenance, planning, parks maintenance, water and sewer, municipal court, health and social services and general administrative services.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see *Notes to the Financial Statements*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are similar to the ending balance classification in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

**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.

**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 three Special Revenue Funds: A Street Fund, a Tourism Promotion Fund (Lodging tax fund) and an Affordable Housing Fund.

**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.

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. The City uses one Enterprise Fund, the combined Water/Sewer Fund.

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.

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. The City uses one Custodial Fund for Municipal Court Activities which are passed through to the state or other agencies.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 4 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Sick leave may be accumulated up to 1,440 hours. Upon separation after 25 years or retirement employees do receive payment for unused sick leave at the rate of 25% of the total remaining balance. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 6 – *Long Term Debt*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by City Council. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

- General Fund – The primary source of revenue is America Rescue Plan Act (ARPA) funds, reserved in accordance with the Act, followed by unclaimed property, which is reserved in accordance with RCW 63.29 and a private pass-through grant for the Park Plaza Project.
- Tourism Promotion Fund – The primary source of revenue is lodging tax receipts, which are reserved for tourism promotion activities per state law (RCW 67.28.1816)
- Affordable Housing Fund – The primary source of revenue is the sales tax credit authorized in 2019 by SHB 1406, which is reserved for affordable housing activities per state law (RCW 82.14.540)
- Capital Improvement Fund – The primary source of revenue is the Real Estate Excise Tax (REET), which is reserved for certain types of capital improvements per state law (RCW 82.46.010)
- HEALing SCARS Fund – The primary sources of revenue for this fund are environmental mitigation donations, which were authorized in the 2022 budget in anticipation of the commitment established by Stevenson Resolution 2023-402 adopted on January 19<sup>th</sup>, 2023.
- Water/Sewer Fund – Balances required as part of USDA loans the City has incurred.

**Note 2 - Budget Compliance**

The City adopts annual appropriated budgets for 14 funds, for a total of 9 funds when rolled up. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amount	Actual Expenditures	Variance
001 - General Expense Fund	1,852,728.99	1,428,703.44	424,025.55
100 - Street Fund	983,494.56	751,036.82	232,457.74
103-Tourism Promo& Develop Fund	714,628.27	459,075.37	255,552.90
300 - Capital Improvement	25,000.00	0.00	25,000.00
311 - First Street	25,000.00	0.00	25,000.00
312 - Columbia Ave	82,329.77	82,326.87	2.90
313 – Park Plaza Fund	100,000.00	86,230.28	13,769.72
400 - Water/Sewer Fund			
Water/Sewer Fund	2,666,293.21	2,443,838.90	222,454.31
Wastewater System	13,886,930.00	7,727,485.91	6,159,444.09
Total 400 - Water/Sewer	16,553,223.21	10,171,324.81	6,381,898.40
500 - Equipment Service	275,834.23	286,856.69	(11,022.46)

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City’s legislative body.

For reporting purposes, the Water System Improvements Fund was rolled into the Water/Sewer Fund.

Interfund activity between managerial funds for transactions such as transfers and loans has been eliminated in the consolidation of the financials.

The Equipment Services exceeded budgeted expenses due to costs associated with December repairs to the Vac Truck caused by a blown tire.

**Note 3 – Deposits and Investments**

Investments are reported at original cost. Deposits and investments by type at December 31, 2023 are as follows:

Type of deposit or investment	City’s own deposits and investments	Total
Bank deposits	\$1,898,495	\$1,898,495
Local Government Investment Pool	2,671,323	2,671,323
U.S. Government securities	2,612,336	2,612,336
<b>Total</b>	<b>\$7,182,154</b>	<b>\$7,182,154</b>

It is the City’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The City is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The City’s deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the City or its agent in the government’s name.



Intergovernmental Loans

In March of 2022, the City loaned the Stevenson Community Pool District \$40,000 to be paid back over two years at 2% interest. On December 15, 2022, the City forgave \$25,000 of this loan. On 12/26/23 the remaining balance of this loan was paid off in full.

**Note 4 – Environmental and Certain Asset Retirement Liabilities**

The City owns 1 well located on city owned property. The life of the well is perpetual due to its use as an emergency water source on an intermittent basis. There are currently no decommissioning requirements.

**Note 5 – Leases**

After a thorough review, the City has determined it does not have any lease activity to disclose for 2023.

**Note 6 – Long-Term Debt** (formerly Debt Service Requirements)

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2023.

The debt service requirements for revenue bonds, public works and private loans are as follows:

Year	Principal	Interest	Total
2024	116,245	19,340	135,585
2025	118,584	17,236	135,820
2026	120,984	15,078	136,061
2027	100,172	12,865	113,037
2028	102,697	10,713	113,409
2028 – 2032	322,951	30,162	353,113
2033 - 2037	221,078	13,409	234,487
2038-2042	143,647	2,545	146,192
<b>Total</b>	<b>\$1,246,358</b>	<b>\$121,348</b>	<b>\$1,367,704</b>

The city also has a loan for the construction of Wastewater System Upgrades through the Washington State Department of Ecology it will be drawing on through 2024. The total loan of \$10,301,371 contains \$931,946 of forgivable principal. Through 2023, the city has drawn \$8,451,761 against the loan. The term of the loan is 30 years at 1.5% interest.

The city has also secured a loan through USDA Rural Development it will be drawing on through 2024. The loan is for \$873,000 towards wastewater collection system improvements. As of 2023, the city has drawn \$253,680 against the loan. The term of the loan is 40 years at 1.375% interest. This project is expected to be complete in 2024.

Assets Pledged as Collateral for Debt

The following debt is secured by assets that are pledged as collateral:

Debt	Asset
2020 Opus Loan	City Water Meters

## Note 7 – Pension Plans

### A. State Sponsored Pension Plans

Substantially all City’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380

Also, the DRS ACFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

The City also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington ACFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2023 (the measurement date of the plans), the City’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$37,068	0.005440%	\$124,181
PERS 2/3	\$61,603	0.007007%	(\$287,195)
VFFRPF	\$ 390	0.22%	(\$44,634)

## Note 8 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City’s regular levy for the year 2023 was \$1.55132540 per \$1,000 on an assessed valuation of \$353,292,275 for a total regular levy of \$548,071.

## **Note 9 – Risk Management**

The City of Stevenson is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 169 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually. All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$1,000,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

## Note 10 – Health & Welfare

The City of Stevenson is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2023, 264 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-city entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2023, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

#### **Note 11 – Subscription Based Information Technology Arrangements (SBITA)**

During the year ended 12/31/23, the City of Stevenson adopted guidance for the presentation and disclosure of Subscription Based Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in a thorough review of all IT related contracts to determine if any were required to be reported as per the BARS manual. The result of this review determined there were no IT contracts during 2023 meeting the requirements of being reported in this report.

#### **Note 12 – Significant Obligation**

On July 6, 2017 the City of Stevenson was put under an Administrative Order related to the operation of its Wastewater Treatment Plant. The Order required construction of improvements to the Plant. The City received a notice of compliance for the Administrative Order on January 5, 2023 as Plant construction began on May 13, 2022 and will be substantially complete on December 3rd, 2024. The current contractual obligation for the construction totals \$13,305,221. The City has received a loan through the Department of Ecology in the amount of \$10,301,371, with \$931,946 in forgivable principal, and an EPA Community Grant in the amount of \$2,500,000. The sewer rates and system development charges have increased, and will continue to do so, in order to meet the increased debt obligations. The City has completed a rate study and is moving forward with implementing its recommendations.

**City of Stevenson**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		<u>Total for All Funds (Memo Only)</u>	<u>001 General Expense Fund</u>	<u>100 Street Fund</u>	<u>103 Tourism Promo &amp; Develop Fund</u>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	6,238,748	3,824,673	76,060	1,104,607
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	2,371,107	1,108,954	516,001	695,621
320	Licenses and Permits	14,665	11,474	2,126	-
330	Intergovernmental Revenues	2,614,855	142,857	102,074	-
340	Charges for Goods and Services	2,803,510	335,614	-	-
350	Fines and Penalties	6,909	6,909	-	-
360	Miscellaneous Revenues	451,081	125,537	1,663	42,948
Total Revenues:		<u>8,262,127</u>	<u>1,731,345</u>	<u>621,864</u>	<u>738,569</u>
<b>Expenditures</b>					
510	General Government	505,459	505,459	-	-
520	Public Safety	358,344	358,344	-	-
530	Utilities	1,958,371	-	-	-
540	Transportation	898,622	-	712,055	-
550	Natural/Economic Environment	354,446	354,446	-	-
560	Social Services	20,454	20,217	237	-
570	Culture and Recreation	479,431	51,441	-	424,397
Total Expenditures:		<u>4,575,127</u>	<u>1,289,907</u>	<u>712,292</u>	<u>424,397</u>
Excess (Deficiency) Revenues over Expenditures:		3,687,000	441,438	(90,428)	314,172
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	5,802,852	-	-	-
397	Transfers-In	138,618	-	135,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	5,370	-	-	-
Total Other Increases in Fund Resources:		<u>5,946,840</u>	<u>-</u>	<u>135,000</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	8,405,332	2,359	38,745	31,059
591-593, 599	Debt Service	145,045	-	-	-
597	Transfers-Out	138,618	135,000	-	3,618
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	1,440	1,440	-	-
Total Other Decreases in Fund Resources:		<u>8,690,435</u>	<u>138,799</u>	<u>38,745</u>	<u>34,677</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>943,405</u></b>	<b><u>302,639</u></b>	<b><u>5,827</u></b>	<b><u>279,495</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	2,164,342	349,448	-	1,384,100
50841	Committed	10,246	-	-	-
50851	Assigned	3,611,912	2,279,976	81,887	-
50891	Unassigned	1,395,655	1,497,887	-	-
<b>Total Ending Cash and Investments</b>		<b><u>7,182,155</u></b>	<b><u>4,127,311</u></b>	<b><u>81,887</u></b>	<b><u>1,384,100</u></b>

The accompanying notes are an integral part of this statement.

**City of Stevenson**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		<u>105 Affordable Housing Fund</u>	<u>107 HEALing SCARS Fund</u>	<u>300 Capital Improvement Fund</u>	<u>312 Columbia Ave</u>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	12,435	10,191	210,191	(63,287)
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	4,942	-	45,589	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	125,994
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	79	56	9,251	-
Total Revenues:		<u>5,021</u>	<u>56</u>	<u>54,840</u>	<u>125,994</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>5,021</u>	<u>56</u>	<u>54,840</u>	<u>125,994</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	82,327
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>82,327</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>5,021</u></b>	<b><u>56</u></b>	<b><u>54,840</u></b>	<b><u>43,667</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	17,456	-	265,031	-
50841	Committed	-	10,246	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	(19,620)
<b>Total Ending Cash and Investments</b>		<b><u>17,456</u></b>	<b><u>10,246</u></b>	<b><u>265,031</u></b>	<b><u>(19,620)</u></b>

The accompanying notes are an integral part of this statement.

**City of Stevenson**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

	<b>313 Park Plaza Fund</b>	<b>400 Water/Sewer Fund</b>	<b>500 Equipment Service Fund</b>
<b>Beginning Cash and Investments</b>			
308	Beginning Cash and Investments	-	906,311
388 / 588	Net Adjustments	-	-
<b>Revenues</b>			
310	Taxes	-	-
320	Licenses and Permits	-	1,065
330	Intergovernmental Revenues	-	2,243,930
340	Charges for Goods and Services	-	2,262,813
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	268,284
	Total Revenues:	-	4,776,092
<b>Expenditures</b>			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	-	1,958,371
540	Transportation	-	-
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	3,593	-
	Total Expenditures:	3,593	1,958,371
	Excess (Deficiency) Revenues over Expenditures:	(3,593)	2,817,721
<b>Other Increases in Fund Resources</b>			
391-393, 596	Debt Proceeds	-	5,802,852
397	Transfers-In	3,618	-
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	-	5,370
	Total Other Increases in Fund Resources:	3,618	5,802,852
<b>Other Decreases in Fund Resources</b>			
594-595	Capital Expenditures	82,637	8,067,914
591-593, 599	Debt Service	-	145,045
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	-	-
	Total Other Decreases in Fund Resources:	82,637	8,212,959
	<b>Increase (Decrease) in Cash and Investments:</b>	<b>(82,612)</b>	<b>407,614</b>
<b>Ending Cash and Investments</b>			
50821	Nonspendable	-	-
50831	Restricted	-	148,307
50841	Committed	-	-
50851	Assigned	-	1,165,623
50891	Unassigned	(82,612)	-
	<b>Total Ending Cash and Investments</b>	<b>(82,612)</b>	<b>1,313,930</b>
		<b>407,614</b>	<b>84,426</b>

The accompanying notes are an integral part of this statement.



**City of Stevenson**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		<u>Custodial</u>
308	Beginning Cash and Investments	-
388 & 588	Net Adjustments	-
310-390	Additions	4,669
510-590	Deductions	4,669
	Net Increase (Decrease) in Cash and Investments:	-
508	Ending Cash and Investments	-

*The accompanying notes are an integral part of this statement.*

# City of Stevenson

## Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	3083100	Restricted Cash and Investments - Beginning	\$298,313
0652	001	General Expense Fund	3083100	Restricted Cash and Investments - Beginning	\$51,135
0652	001	General Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$335,259
0652	001	General Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$1,650,586
0652	001	General Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$33,414
0652	001	General Expense Fund	3089100	Unassigned Cash and Investments - Beginning	\$1,455,966
0652	001	General Expense Fund	3111000	Property Tax	\$548,659
0652	001	General Expense Fund	3131100	Local Retail Sales and Use Tax	\$451,338
0652	001	General Expense Fund	3137100	Criminal Justice Sales and Use Tax	\$33,062
0652	001	General Expense Fund	3164300	Business and Occupation Taxes on Utilities	\$20,785
0652	001	General Expense Fund	3164500	Business and Occupation Taxes on Utilities	\$12,138
0652	001	General Expense Fund	3164600	Business and Occupation Taxes on Utilities	\$3,343
0652	001	General Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$10,903
0652	001	General Expense Fund	3172000	Leasehold Excise Tax	\$26,532
0652	001	General Expense Fund	3172100	Leasehold Excise Tax	\$2,194
0652	001	General Expense Fund	3219900	Other Business Licenses and Permits	\$2,622
0652	001	General Expense Fund	3219900	Other Business Licenses and Permits	\$4,717
0652	001	General Expense Fund	3221000	Buildings, Structures and Equipment	\$65
0652	001	General Expense Fund	3221000	Buildings, Structures and Equipment	\$4,070

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	3340310	State Grant from Department of Ecology	\$86,959
0652	001	General Expense Fund	3350091	PUD Privilege Tax	\$16,557
0652	001	General Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0652	001	General Expense Fund	3360625	Criminal Justice - Contracted Services	\$3,300
0652	001	General Expense Fund	3360626	Criminal Justice - Special Programs	\$1,979
0652	001	General Expense Fund	3360642	Marijuana Excise Tax Distribution	\$5,757
0652	001	General Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$107
0652	001	General Expense Fund	3360694	Liquor/Beer Excise Tax	\$10,868
0652	001	General Expense Fund	3374000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$13
0652	001	General Expense Fund	3374000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$16,317
0652	001	General Expense Fund	3414300	Budgeting and Accounting Services	\$250,105
0652	001	General Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$10
0652	001	General Expense Fund	3419300	Custodial/Janitorial/Maintenance/Building Security Services	\$18,558
0652	001	General Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$35,838
0652	001	General Expense Fund	3423300	Detention and Correction Services	\$6,021
0652	001	General Expense Fund	3458300	Plan Checking Services	\$25,082
0652	001	General Expense Fund	3531000	Traffic Infraction Penalties	\$2,299
0652	001	General Expense Fund	3552000	Driving Under Influence (DUI) Fines	\$133
0652	001	General Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$2,594

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	3569000	Other Criminal Non-Traffic Fines	\$622
0652	001	General Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$1,261
0652	001	General Expense Fund	3611100	Investment Earnings	\$51,876
0652	001	General Expense Fund	3611100	Investment Earnings	\$8,784
0652	001	General Expense Fund	3611100	Investment Earnings	\$58,113
0652	001	General Expense Fund	3614000	Other Interest	\$2,646
0652	001	General Expense Fund	3620000	Rents and Leases	\$2,500
0652	001	General Expense Fund	3699100	Miscellaneous Other Operating	\$1,618
0652	100	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$66,060
0652	100	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$10,000
0652	100	Street Fund	3131100	Local Retail Sales and Use Tax	\$451,338
0652	100	Street Fund	3164200	Business and Occupation Taxes on Utilities	\$64,663
0652	100	Street Fund	3221000	Buildings, Structures and Equipment	\$66
0652	100	Street Fund	3224000	Street and Curb Permits	\$2,060
0652	100	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$47,444
0652	100	Street Fund	3360071	Multimodal Transportation - Cities	\$2,013
0652	100	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$28,700
0652	100	Street Fund	3360695	Liquor Control Board Profits	\$11,851
0652	100	Street Fund	3370000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$12,066
0652	100	Street Fund	3611100	Investment Earnings	\$1,663
0652	103	Tourism Promo & Develop Fund	3083100	Restricted Cash and Investments - Beginning	\$100,000
0652	103	Tourism Promo & Develop Fund	3083100	Restricted Cash and Investments - Beginning	\$1,004,607

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	103	Tourism Promo & Develop Fund	3133100	Hotel/Motel Sales and Use Tax	\$695,621
0652	103	Tourism Promo & Develop Fund	3611100	Investment Earnings	\$42,948
0652	105	Affordable Housing Fund	3083100	Restricted Cash and Investments - Beginning	\$12,435
0652	105	Affordable Housing Fund	3132700	Affordable and Supportive Housing Sales and Use Tax	\$4,942
0652	105	Affordable Housing Fund	3611100	Investment Earnings	\$79
0652	107	HEALing SCARS Fund	3084100	Committed Cash and Investments - Beginning	\$10,191
0652	107	HEALing SCARS Fund	3611100	Investment Earnings	\$56
0652	300	Capital Improvement Fund	3083100	Restricted Cash and Investments - Beginning	\$198,934
0652	300	Capital Improvement Fund	3083100	Restricted Cash and Investments - Beginning	\$11,257
0652	300	Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$45,589
0652	300	Capital Improvement Fund	3611100	Investment Earnings	\$9,251
0652	312	Columbia Ave	3089100	Unassigned Cash and Investments - Beginning	(\$63,287)
0652	312	Columbia Ave	3340310	State Grant from Department of Ecology	\$125,994
0652	400	Water/Sewer Fund	3083100	Restricted Cash and Investments - Beginning	\$65,337
0652	400	Water/Sewer Fund	3083100	Restricted Cash and Investments - Beginning	\$61,191
0652	400	Water/Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$0
0652	400	Water/Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$0
0652	400	Water/Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$604,005
0652	400	Water/Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$175,778
0652	400	Water/Sewer Fund	3221000	Buildings, Structures and Equipment	\$998
0652	400	Water/Sewer Fund	3221000	Buildings, Structures and Equipment	\$67

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	400	Water/Sewer Fund	3311100	Federal Direct Grant from Department of Commerce	\$294,200
0652	400	Water/Sewer Fund	3316600	Federal Direct Grant from Environmental Protection Agency	\$1,949,730
0652	400	Water/Sewer Fund	3434000	Water Sales and Services	\$858,848
0652	400	Water/Sewer Fund	3434000	Water Sales and Services	\$477
0652	400	Water/Sewer Fund	3434000	Water Sales and Services	\$149
0652	400	Water/Sewer Fund	3434000	Water Sales and Services	\$754
0652	400	Water/Sewer Fund	3434000	Water Sales and Services	\$4,000
0652	400	Water/Sewer Fund	3434100	Water Sales and Services	\$5,704
0652	400	Water/Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,351,570
0652	400	Water/Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$35,981
0652	400	Water/Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$5,330
0652	400	Water/Sewer Fund	3611100	Investment Earnings	\$41,313
0652	400	Water/Sewer Fund	3674000	Contributions and Donations from Nongovernmental Sources	\$143,773
0652	400	Water/Sewer Fund	3675000	Contributions and Donations from Nongovernmental Sources	\$71,257
0652	400	Water/Sewer Fund	3691000	Sale of Surplus	\$6,058
0652	400	Water/Sewer Fund	3691000	Sale of Surplus	\$1,563
0652	400	Water/Sewer Fund	3699100	Miscellaneous Other Operating	\$4,320
0652	500	Equipment Service Fund	3085100	Assigned Cash and Investments - Beginning	\$157,567
0652	500	Equipment Service Fund	3480000	Internal Service Funds Sales and Services	\$205,083
0652	500	Equipment Service Fund	3611100	Investment Earnings	\$3,013
0652	500	Equipment Service Fund	3621000	Rents and Leases	\$250

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	5113040	Official Publication Services	\$832
0652	001	General Expense Fund	5113040	Official Publication Services	\$8,491
0652	001	General Expense Fund	5116010	Legislative Activities	\$14,550
0652	001	General Expense Fund	5116020	Legislative Activities	\$1,113
0652	001	General Expense Fund	5116040	Legislative Activities	\$47
0652	001	General Expense Fund	5125210	Contracted Court	\$5,129
0652	001	General Expense Fund	5125220	Contracted Court	\$928
0652	001	General Expense Fund	5125240	Contracted Court	\$1,005
0652	001	General Expense Fund	5125240	Contracted Court	\$20,000
0652	001	General Expense Fund	5131010	Executive Office	\$7,200
0652	001	General Expense Fund	5131010	Executive Office	\$100,810
0652	001	General Expense Fund	5131020	Executive Office	\$551
0652	001	General Expense Fund	5131020	Executive Office	\$18,183
0652	001	General Expense Fund	5131040	Executive Office	\$1,828
0652	001	General Expense Fund	5131040	Executive Office	\$2,173
0652	001	General Expense Fund	5142010	Financial Services	\$96,487
0652	001	General Expense Fund	5142020	Financial Services	\$19,517
0652	001	General Expense Fund	5142040	Financial Services	\$376
0652	001	General Expense Fund	5142040	Financial Services	\$12,242
0652	001	General Expense Fund	5142040	Financial Services	\$5,275
0652	001	General Expense Fund	5142040	Financial Services	\$860
0652	001	General Expense Fund	5142040	Financial Services	\$102
0652	001	General Expense Fund	5142040	Financial Services	\$992
0652	001	General Expense Fund	5142040	Financial Services	\$1,210
0652	001	General Expense Fund	5142040	Financial Services	\$4,698
0652	001	General Expense Fund	5143010	Recording Services	\$1,465
0652	001	General Expense Fund	5143020	Recording Services	\$125
0652	001	General Expense Fund	5144140	Election Services	\$1,387
0652	001	General Expense Fund	5153540	Internal Legal Services - Claims and Litigation	\$18,000
0652	001	General Expense Fund	5154140	External Legal Services - Advice	\$16,205
0652	001	General Expense Fund	5154140	External Legal Services - Advice	\$396

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	5159340	Adult Misdemeanor	\$30,156
0652	001	General Expense Fund	5177020	Unemployment Compensation	\$16,328
0652	001	General Expense Fund	5177020	Unemployment Compensation	\$25
0652	001	General Expense Fund	5182040	Property Management Services	\$18
0652	001	General Expense Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$4,577
0652	001	General Expense Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$1,804
0652	001	General Expense Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$567
0652	001	General Expense Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$885
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,133
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,844
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$506
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,498
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$19,316
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,000
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,338
0652	001	General Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$426
0652	001	General Expense Fund	5184030	Purchasing Services	\$11,399
0652	001	General Expense Fund	5184040	Purchasing Services	\$30,152



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	5184040	Purchasing Services	\$3,963
0652	001	General Expense Fund	5184040	Purchasing Services	\$1,108
0652	001	General Expense Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$4,070
0652	001	General Expense Fund	5189040	Other Centralized Services	\$2,169
0652	001	General Expense Fund	5212040	Police Operations	\$202,582
0652	001	General Expense Fund	5212040	Police Operations	\$2,450
0652	001	General Expense Fund	5213040	Crime Prevention	\$1,979
0652	001	General Expense Fund	5221010	Administration	\$1,200
0652	001	General Expense Fund	5221020	Administration	\$92
0652	001	General Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$9,198
0652	001	General Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$704
0652	001	General Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$3,300
0652	001	General Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$18,202
0652	001	General Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$14,547
0652	001	General Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$738
0652	001	General Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$3,139
0652	001	General Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$13,255
0652	001	General Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,457
0652	001	General Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,642

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$54
0652	001	General Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$54
0652	001	General Expense Fund	5223010	Fire Prevention and Investigation	\$4,272
0652	001	General Expense Fund	5223020	Fire Prevention and Investigation	\$1,560
0652	001	General Expense Fund	5223030	Fire Prevention and Investigation	\$657
0652	001	General Expense Fund	5223030	Fire Prevention and Investigation	\$524
0652	001	General Expense Fund	5223040	Fire Prevention and Investigation	\$1,618
0652	001	General Expense Fund	5224540	Training Obtained by Employees	\$82
0652	001	General Expense Fund	5224540	Training Obtained by Employees	\$82
0652	001	General Expense Fund	5224540	Training Obtained by Employees	\$949
0652	001	General Expense Fund	5224540	Training Obtained by Employees	\$949
0652	001	General Expense Fund	5225040	Facilities	\$5,351
0652	001	General Expense Fund	5225040	Facilities	\$4,793
0652	001	General Expense Fund	5225040	Facilities	\$4,000
0652	001	General Expense Fund	5225040	Facilities	\$9,999
0652	001	General Expense Fund	5225040	Facilities	\$9,702
0652	001	General Expense Fund	5226040	Vehicles and Equipment Maintenance	\$6,639
0652	001	General Expense Fund	5226040	Vehicles and Equipment Maintenance	\$1,698
0652	001	General Expense Fund	5233040	Probation and Parole Services	\$6,021
0652	001	General Expense Fund	5236040	Care and Custody of Prisoners	\$21,625
0652	001	General Expense Fund	5286040	Dispatch Services	\$3,230
0652	001	General Expense Fund	5537040	Pollution Control and Remediation	\$439
0652	001	General Expense Fund	5585010	Building Permits and Plan Reviews	\$36,057

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	5585020	Building Permits and Plan Reviews	\$14,252
0652	001	General Expense Fund	5585040	Building Permits and Plan Reviews	\$1,392
0652	001	General Expense Fund	5585040	Building Permits and Plan Reviews	\$6,518
0652	001	General Expense Fund	5585040	Building Permits and Plan Reviews	\$265
0652	001	General Expense Fund	5586010	Planning	\$60,637
0652	001	General Expense Fund	5586010	Planning	\$1,189
0652	001	General Expense Fund	5586010	Planning	\$2,250
0652	001	General Expense Fund	5586020	Planning	\$27,790
0652	001	General Expense Fund	5586020	Planning	\$101
0652	001	General Expense Fund	5586020	Planning	\$172
0652	001	General Expense Fund	5586030	Planning	\$88
0652	001	General Expense Fund	5586040	Planning	\$171,898
0652	001	General Expense Fund	5586040	Planning	\$1,365
0652	001	General Expense Fund	5586040	Planning	\$825
0652	001	General Expense Fund	5586040	Planning	\$1,118
0652	001	General Expense Fund	5586040	Planning	\$105
0652	001	General Expense Fund	5586040	Planning	\$100
0652	001	General Expense Fund	5587040	Economic Development	\$26,485
0652	001	General Expense Fund	5587040	Economic Development	\$1,400
0652	001	General Expense Fund	5621040	Public Health Services	\$10,000
0652	001	General Expense Fund	5651040	Welfare	\$10,000
0652	001	General Expense Fund	5667240	Chemical Dependency Services	\$217
0652	001	General Expense Fund	5739040	Other Cultural and Community Events	\$1,393
0652	001	General Expense Fund	5768010	General Parks	\$21,680
0652	001	General Expense Fund	5768020	General Parks	\$11,916
0652	001	General Expense Fund	5768030	General Parks	\$2,066
0652	001	General Expense Fund	5768040	General Parks	\$11,711
0652	001	General Expense Fund	5768040	General Parks	\$901
0652	001	General Expense Fund	5768040	General Parks	\$1,689
0652	001	General Expense Fund	5768040	General Parks	\$85

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	5083100	Restricted Cash and Investments - Ending	\$51,135
0652	001	General Expense Fund	5083100	Restricted Cash and Investments - Ending	\$298,313
0652	001	General Expense Fund	5085100	Assigned Cash and Investments - Ending	\$33,414
0652	001	General Expense Fund	5085100	Assigned Cash and Investments - Ending	\$344,043
0652	001	General Expense Fund	5085100	Assigned Cash and Investments - Ending	\$1,902,519
0652	001	General Expense Fund	5089100	Unassigned Cash and Investments - Ending	\$1,497,887
0652	100	Street Fund	5423910	Roadway	\$90,904
0652	100	Street Fund	5423920	Roadway	\$42,974
0652	100	Street Fund	5423930	Roadway	\$13,734
0652	100	Street Fund	5423930	Roadway	\$20,040
0652	100	Street Fund	5423940	Roadway	\$49,087
0652	100	Street Fund	5423940	Roadway	\$21,031
0652	100	Street Fund	5423940	Roadway	\$170
0652	100	Street Fund	5423940	Roadway	\$38,755
0652	100	Street Fund	5423940	Roadway	\$128,125
0652	100	Street Fund	5423940	Roadway	\$16,573
0652	100	Street Fund	5424010	Drainage	\$21,684
0652	100	Street Fund	5424020	Drainage	\$9,234
0652	100	Street Fund	5424030	Drainage	\$1,384
0652	100	Street Fund	5424040	Drainage	\$13,192
0652	100	Street Fund	5424040	Drainage	\$1,346
0652	100	Street Fund	5426340	Street Lighting	\$20,928
0652	100	Street Fund	5426340	Street Lighting	\$3,593
0652	100	Street Fund	5426340	Street Lighting	\$2,194
0652	100	Street Fund	5426430	Traffic Control Devices	\$19,001
0652	100	Street Fund	5426440	Traffic Control Devices	\$6,828
0652	100	Street Fund	5426610	Snow and Ice Control	\$3,886
0652	100	Street Fund	5426620	Snow and Ice Control	\$1,369
0652	100	Street Fund	5426630	Snow and Ice Control	\$640
0652	100	Street Fund	5426640	Snow and Ice Control	\$1,663
0652	100	Street Fund	5426740	Street Cleaning	\$3,439

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	100	Street Fund	5431010	Management	\$44,413
0652	100	Street Fund	5431020	Management	\$22,568
0652	100	Street Fund	5433110	General Services	\$4,390
0652	100	Street Fund	5433120	General Services	\$866
0652	100	Street Fund	5433140	General Services	\$2,902
0652	100	Street Fund	5433140	General Services	\$37,775
0652	100	Street Fund	5433140	General Services	\$3,956
0652	100	Street Fund	5433140	General Services	\$10,852
0652	100	Street Fund	5433140	General Services	\$139
0652	100	Street Fund	5433140	General Services	\$1,240
0652	100	Street Fund	5442040	Engineering	\$51,180
0652	100	Street Fund	5667240	Chemical Dependency Services	\$237
0652	100	Street Fund	5085100	Assigned Cash and Investments - Ending	\$71,887
0652	100	Street Fund	5085100	Assigned Cash and Investments - Ending	\$10,000
0652	103	Tourism Promo & Develop Fund	5733040	Commercial	\$109,992
0652	103	Tourism Promo & Develop Fund	5733040	Commercial	\$71,635
0652	103	Tourism Promo & Develop Fund	5733040	Commercial	\$18,000
0652	103	Tourism Promo & Develop Fund	5733040	Commercial	\$5,000
0652	103	Tourism Promo & Develop Fund	5733040	Commercial	\$10,000
0652	103	Tourism Promo & Develop Fund	5733040	Commercial	\$7,500
0652	103	Tourism Promo & Develop Fund	5733040	Commercial	\$5,650
0652	103	Tourism Promo & Develop Fund	5739010	Other Cultural and Community Events	\$1,466
0652	103	Tourism Promo & Develop Fund	5739010	Other Cultural and Community Events	\$4,151
0652	103	Tourism Promo & Develop Fund	5739020	Other Cultural and Community Events	\$263
0652	103	Tourism Promo & Develop Fund	5739020	Other Cultural and Community Events	\$1,906

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	103	Tourism Promo & Develop Fund	5739030	Other Cultural and Community Events	\$321
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$60,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$1,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$10,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$5,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$3,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$75,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$4,734
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$4,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$5,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$1,993
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$2,637
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$3,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$10,000
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$700
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$242
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$40
0652	103	Tourism Promo & Develop Fund	5739040	Other Cultural and Community Events	\$2,167
0652	103	Tourism Promo & Develop Fund	5083100	Restricted Cash and Investments - Ending	\$100,000
0652	103	Tourism Promo & Develop Fund	5083100	Restricted Cash and Investments - Ending	\$1,284,100
0652	105	Affordable Housing Fund	5083100	Restricted Cash and Investments - Ending	\$17,456

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	107	HEALing SCARS Fund	5084100	Committed Cash and Investments - Ending	\$10,246
0652	300	Capital Improvement Fund	5083100	Restricted Cash and Investments - Ending	\$253,774
0652	300	Capital Improvement Fund	5083100	Restricted Cash and Investments - Ending	\$11,257
0652	312	Columbia Ave	5089100	Unassigned Cash and Investments - Ending	(\$19,620)
0652	313	Park Plaza Fund	5768030	General Parks	\$3,593
0652	313	Park Plaza Fund	5089100	Unassigned Cash and Investments - Ending	(\$82,612)
0652	400	Water/Sewer Fund	5341010	Water Utilities	\$52,043
0652	400	Water/Sewer Fund	5341020	Water Utilities	\$28,052
0652	400	Water/Sewer Fund	5341040	Water Utilities	\$85,108
0652	400	Water/Sewer Fund	5341040	Water Utilities	\$5,275
0652	400	Water/Sewer Fund	5341040	Water Utilities	\$6,879
0652	400	Water/Sewer Fund	5341040	Water Utilities	\$958
0652	400	Water/Sewer Fund	5342040	Water Utilities	\$96,829
0652	400	Water/Sewer Fund	5344040	Water Utilities	\$2,280
0652	400	Water/Sewer Fund	5344040	Water Utilities	\$10,696
0652	400	Water/Sewer Fund	5345030	Water Utilities	\$8,369
0652	400	Water/Sewer Fund	5345040	Water Utilities	\$34,817
0652	400	Water/Sewer Fund	5347010	Water Utilities	\$61,528
0652	400	Water/Sewer Fund	5347020	Water Utilities	\$12,815
0652	400	Water/Sewer Fund	5347030	Water Utilities	\$1,871
0652	400	Water/Sewer Fund	5347040	Water Utilities	\$32,526
0652	400	Water/Sewer Fund	5347040	Water Utilities	\$4,088
0652	400	Water/Sewer Fund	5348030	Water Utilities	\$30,301
0652	400	Water/Sewer Fund	5348040	Water Utilities	\$4,588
0652	400	Water/Sewer Fund	5348040	Water Utilities	\$23,587
0652	400	Water/Sewer Fund	5348040	Water Utilities	\$3,032
0652	400	Water/Sewer Fund	5348040	Water Utilities	\$5,566
0652	400	Water/Sewer Fund	5348040	Water Utilities	\$63,464
0652	400	Water/Sewer Fund	5348040	Water Utilities	\$34,299
0652	400	Water/Sewer Fund	5348040	Water Utilities	\$26,762
0652	400	Water/Sewer Fund	5348140	Water Utilities	\$101

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	400	Water/Sewer Fund	5348410	Water Utilities	\$69,294
0652	400	Water/Sewer Fund	5348420	Water Utilities	\$27,865
0652	400	Water/Sewer Fund	5348430	Water Utilities	\$11,654
0652	400	Water/Sewer Fund	5348510	Water Utilities	\$75,896
0652	400	Water/Sewer Fund	5348520	Water Utilities	\$30,437
0652	400	Water/Sewer Fund	5349040	Water Utilities	\$45,701
0652	400	Water/Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$86,682
0652	400	Water/Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$37,763
0652	400	Water/Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$97,605
0652	400	Water/Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$16,163
0652	400	Water/Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,934
0652	400	Water/Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,729
0652	400	Water/Sewer Fund	5352040	Sewer/Reclaimed Water Utilities	\$92,179
0652	400	Water/Sewer Fund	5354040	Sewer/Reclaimed Water Utilities	\$6,504
0652	400	Water/Sewer Fund	5355130	Sewer/Reclaimed Water Utilities	\$6,332
0652	400	Water/Sewer Fund	5355140	Sewer/Reclaimed Water Utilities	\$43,132
0652	400	Water/Sewer Fund	5355140	Sewer/Reclaimed Water Utilities	\$87,406
0652	400	Water/Sewer Fund	5357010	Sewer/Reclaimed Water Utilities	\$61,528
0652	400	Water/Sewer Fund	5357020	Sewer/Reclaimed Water Utilities	\$12,815
0652	400	Water/Sewer Fund	5357030	Sewer/Reclaimed Water Utilities	\$2,220
0652	400	Water/Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$23,789
0652	400	Water/Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$4,086
0652	400	Water/Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$9,662
0652	400	Water/Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$18,152



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	400	Water/Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$20,299
0652	400	Water/Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,195
0652	400	Water/Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$70,474
0652	400	Water/Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$28,102
0652	400	Water/Sewer Fund	5358110	Sewer/Reclaimed Water Utilities	\$39,739
0652	400	Water/Sewer Fund	5358120	Sewer/Reclaimed Water Utilities	\$16,912
0652	400	Water/Sewer Fund	5358140	Sewer/Reclaimed Water Utilities	\$4,051
0652	400	Water/Sewer Fund	5358140	Sewer/Reclaimed Water Utilities	\$370
0652	400	Water/Sewer Fund	5358410	Sewer/Reclaimed Water Utilities	\$112,491
0652	400	Water/Sewer Fund	5358420	Sewer/Reclaimed Water Utilities	\$46,238
0652	400	Water/Sewer Fund	5358440	Sewer/Reclaimed Water Utilities	\$35,974
0652	400	Water/Sewer Fund	5358440	Sewer/Reclaimed Water Utilities	\$34,524
0652	400	Water/Sewer Fund	5358510	Sewer/Reclaimed Water Utilities	\$127
0652	400	Water/Sewer Fund	5358520	Sewer/Reclaimed Water Utilities	\$50
0652	400	Water/Sewer Fund	5358540	Sewer/Reclaimed Water Utilities	\$52
0652	400	Water/Sewer Fund	5359040	Sewer/Reclaimed Water Utilities	\$34,411
0652	400	Water/Sewer Fund	5083100	Restricted Cash and Investments - Ending	\$87,116
0652	400	Water/Sewer Fund	5083100	Restricted Cash and Investments - Ending	\$61,191
0652	400	Water/Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$291,491
0652	400	Water/Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$607,547
0652	400	Water/Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$247,035

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	400	Water/Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$0
0652	400	Water/Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$19,550
0652	500	Equipment Service Fund	5486510	Equipment Rental Services	\$37,609
0652	500	Equipment Service Fund	5486520	Equipment Rental Services	\$16,661
0652	500	Equipment Service Fund	5486520	Equipment Rental Services	\$1,270
0652	500	Equipment Service Fund	5486530	Equipment Rental Services	\$10,300
0652	500	Equipment Service Fund	5486530	Equipment Rental Services	\$29,298
0652	500	Equipment Service Fund	5486530	Equipment Rental Services	\$15,189
0652	500	Equipment Service Fund	5486540	Equipment Rental Services	\$12,654
0652	500	Equipment Service Fund	5486540	Equipment Rental Services	\$7,256
0652	500	Equipment Service Fund	5486540	Equipment Rental Services	\$4,098
0652	500	Equipment Service Fund	5486540	Equipment Rental Services	\$31,173
0652	500	Equipment Service Fund	5486540	Equipment Rental Services	\$21,059
0652	500	Equipment Service Fund	5085100	Assigned Cash and Investments - Ending	\$84,426
0652	100	Street Fund	3970000	Transfers-In	\$135,000
0652	313	Park Plaza Fund	3977600	Transfers-In	\$3,618
0652	400	Water/Sewer Fund	3912000	Revenue Bonds Issued	\$92,938
0652	400	Water/Sewer Fund	3919000	Other Long-Term Debt Issued	\$5,709,914
0652	500	Equipment Service Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$5,370
0652	630	Stevenson Municipal Court	3869000	Court Remittances	\$4,570
0652	630	Stevenson Municipal Court	3869000	Court Remittances	\$99
0652	001	General Expense Fund	5899900	Holding and Clearing Account Transactions	\$1,440

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	001	General Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$2,359
0652	001	General Expense Fund	5970000	Transfers-Out	\$135,000
0652	100	Street Fund	5953040	Capital Expenditures/Expenses - Roadway	\$30,252
0652	100	Street Fund	5954040	Capital Expenditures/Expenses - Drainage	\$5,936
0652	100	Street Fund	5954040	Capital Expenditures/Expenses - Drainage	\$2,557
0652	103	Tourism Promo & Develop Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$119
0652	103	Tourism Promo & Develop Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$30,940
0652	103	Tourism Promo & Develop Fund	5977600	Transfers-Out	\$3,618
0652	312	Columbia Ave	5945440	Capital Expenditures/Expenses - Environmental Services	\$82,327
0652	313	Park Plaza Fund	5945440	Capital Expenditures/Expenses - Environmental Services	\$82,612
0652	313	Park Plaza Fund	5945440	Capital Expenditures/Expenses - Environmental Services	\$25
0652	400	Water/Sewer Fund	5913470	Debt Repayment - Water Utilities	\$30,275
0652	400	Water/Sewer Fund	5913470	Debt Repayment - Water Utilities	\$23,273
0652	400	Water/Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$25,378
0652	400	Water/Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$34,086
0652	400	Water/Sewer Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,918

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	400	Water/Sewer Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$465
0652	400	Water/Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,292
0652	400	Water/Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$15,493
0652	400	Water/Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,865
0652	400	Water/Sewer Fund	5943410	Capital Expenditures/Expenses - Water Utilities	\$988
0652	400	Water/Sewer Fund	5943420	Capital Expenditures/Expenses - Water Utilities	\$373
0652	400	Water/Sewer Fund	5943440	Capital Expenditures/Expenses - Water Utilities	\$490
0652	400	Water/Sewer Fund	5943440	Capital Expenditures/Expenses - Water Utilities	\$155,586
0652	400	Water/Sewer Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$11,942
0652	400	Water/Sewer Fund	5943530	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$615,560
0652	400	Water/Sewer Fund	5943530	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,494
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$173,913
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$123,389

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$104,486
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$37,749
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$593,251
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$6,173,295
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$44,145
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$18,533
0652	400	Water/Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$10,720
0652	500	Equipment Service Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$100,291
0652	630	Stevenson Municipal Court	5869000	Court Remittances	\$4,570
0652	630	Stevenson Municipal Court	5869000	Court Remittances	\$99

CITY OF STEVENSON

NOT FOR FILING

For Year Ending: December 31, 2023

Bank & Investment Account (1a)	Beginning Balance (2b)	Receipts (3c)	Inter-bank transfers In (4d)	Disbursements (5e)	Inter-bank transfers Out (6f)	Ending Bank Balance (7g)
1-Checking	944,223.41	12,947,528.72	3,989,458.56	12,710,407.15	2,500,330.50	2,670,473.04
5-LGIP	4,133,201.38	188,121.66	1,500,000.00	0.00	3,150,000.00	2,671,323.04
6-US Bank Safekeeping	1,915,464.55	0.00	1,000,330.50	0.00	303,458.56	2,612,336.49
10-Xpress Bill Pay	64,959.18	505,328.83	0.00	1,404.03	536,000.00	32,883.98
11-Cash Drawer	100.00	0.00	0.00	0.00	0.00	100.00
12-Petty Cash	400.00	0.00	0.00	0.00	0.00	400.00
<b>Bank Totals</b>	<b>7,058,348.52</b>	<b>13,640,979.21</b>	<b>6,489,789.06</b>	<b>12,711,811.18</b>	<b>6,489,789.06</b>	<b>7,987,516.55</b>
Beginning DIT (8)	974.79	-974.79				
Ending DIT (9)		2,362.20				2,362.20
Beginning Open (10)	-820,577.09			-820,577.09		
Ending Open (11)				807,724.44		-807,724.44
NSF Checks (12)		0.00		0.00		
Cancelled (13)		0.00				
Interfund trans (14)		138,618.21		138,618.21		
Netted (15)		439,205.55		439,205.55		
Other Funds (16)	0.00					0.00
Other (17)	0.00	8,381.32		8,381.32		0.00
Reconciling Items Totals	-819,602.30	587,592.49		573,352.43		-805,362.24
<b>GL Totals (18)</b>	<b>6,238,746.22</b>	<b>14,213,630.91</b>		<b>13,270,222.82</b>		<b>7,182,154.31</b>
Unreconciled Variance	0.00	14,940.79		14,940.79		0.00

Month	Year	Bank Credits	SBX Credits	Credit Diff	Bank Debits	SBX Debits	Debit Diff	Stop Pymts
8	2023	1,369,456.46	1,356,239.70	13,216.76	2,135,087.61	2,121,870.85	13,216.76	0.00
11	2023	1,120,819.34	1,121,434.34	-615.00	1,052,395.51	1,053,010.51	-615.00	-635.00
12	2023	2,620,364.11	2,620,064.11	300.00	680,870.63	680,570.63	300.00	0.00
1 Checking					12,901.76		12,901.76	

Month	Year	Bank Credits	SBX Credits	Credit Diff	Bank Debits	SBX Debits	Debit Diff	Stop Pymts
2	2023	40,096.63	40,059.59	37.04	35,037.04	35,000.00	37.04	0.00
4	2023	34,707.06	34,531.38	175.68	35,175.68	35,000.00	175.68	0.00
5	2023	40,168.24	39,814.00	354.24	38,354.24	38,000.00	354.24	0.00
6	2023	40,897.65	40,682.75	214.90	43,214.90	43,000.00	214.90	0.00
7	2023	42,757.53	42,632.74	124.79	124.79	0.00	124.79	0.00
8	2023	49,663.22	49,213.22	450.00	85,450.00	85,000.00	450.00	0.00
9	2023	51,829.19	51,781.81	47.38	47.38	0.00	47.38	0.00

NOT FOR FILING

For Year Ending: December 31, 2023

Bank & Investment Account (1a)	Beginning Balance (2b)	Receipts (3c)	Inter-bank transfers In (4d)	Disbursements (5e)	Inter-bank transfers Out (6f)	Ending Bank Balance (7g)
-----------------------------------	---------------------------	---------------	---------------------------------	-----------------------	----------------------------------	-----------------------------

---

Month	Year	Bank Credits	SBX Credits	Credit Diff	Bank Debits	SBX Debits	Debit Diff	Stop Pymts
10	Xpress Bill Pay			1,404.03			1,404.03	
				14,305.79			14,305.79	

**City of Stevenson  
Schedule of Liabilities  
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
252.11	PWTF Loan, Water System Upgrade	6/1/2026	93,094	-	23,274	69,820
252.11	USDA RD Loan, Sewer Outfall	12/20/2033	271,485	-	25,378	246,107
252.11	DOE SRF Loan, Design	12/30/2041	779,902	-	34,087	745,815
252.11	SMART Water Lease	4/1/2030	215,841	-	30,276	185,565
252.11	DOE WWTP SRF Loan	12/31/2055	2,741,848	5,709,913	-	8,451,761
252.11	USDA RD Loan, Coll. Sys. Improv.	12/31/2065	160,742	92,938	-	253,680
264.30	State Retirement System		134,374	-	10,193	124,181
259.12	Sick Leave Buyout		1,493	-	1,475	18
259.12	Vacation Accrual		45,365	7,474	-	52,839
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>4,444,144</b>	<b>5,810,325</b>	<b>124,683</b>	<b>10,129,786</b>
<b>Total Liabilities:</b>			<b>4,444,144</b>	<b>5,810,325</b>	<b>124,683</b>	<b>10,129,786</b>



CITY OF STEVENSON  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDING: DECEMBER 31, 2023

Schedule 16

Federal Agency Name / Pass-Through Agency Name	Federal Program Name	ALN	Other ID #	From Pass-Thru Awards	From Direct Awards	Total	Passed through to Subrecipients	Note
US Dept. of Agriculture, Rural Development	USDA WW Collection System Upgrades	10.760		0.00	253,679.93	253,679.93	0.00	1,2,3,4, 5
			Subtotal:	0.00	253,679.93	253,679.93	0.00	
US Dept. of Commerce, Economic Development Administration	EDA WW Collection System Upgrades	11.307		0.00	180,365.46	180,365.46	0.00	1,2,4
			Subtotal:	0.00	180,365.46	180,365.46	0.00	
US EPA	EPA Community Grant	66.202	CG-02J25601-0	0.00	2,500,000.00	2,500,000.00	0.00	1,3
			Subtotal:	0.00	2,500,000.00	2,500,000.00	0.00	
Total Federal Awards Expended:				0.00	2,934,045.39	2,934,045.39	0.00	

CITY OF STEVENSON  
 SCHEDULE OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDING: DECEMBER 31, 2023

Schedule 15

Grantor/Program Title	ID #	Amount	Footnote Ref
<b>Department Of Ecology</b>			
DOE WWTP and Main D Construction Loan	WQC-2022-StevPW-00028	7,679,654.48	
Stevenson Shoreline Public Access and Trail Plan	SEASMPC-2123-StevPW-0029	24,955.22	
<b>Total Department Of Ecology:</b>		<b>7,704,609.70</b>	
<b>Transportation Improvement Board</b>			
2022 Seal Coat Award-Multiple Locations (2023 Cale	2-W-974(002)-1	131,662.77	
Loop Road-Columbia Ave to E. City Limits-TIB Grant	6-W-974(006)-1	2,556.75	
McEvoy Overlay-TIB Grant	2-W-974(003)-1	30,252.19	
<b>Total Transportation Improvement Board:</b>		<b>164,471.71</b>	
<b>Total State Assistance:</b>		<b>7,869,081.41</b>	

City of Stevenson

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2023

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City's financial statements. The City uses the cash basis of accounting as described in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual published by the State Auditor's Office.

Note 2 – Federal De Minimis Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Federal Loans

The city was approved by the USDA Rural Utilities Service to receive a loan totaling \$873,000 to construct improvements to its sewer collection system. Interim loan financing was received for the construction period. The amount listed for this loan includes the beginning of the period loan balance plus proceeds used during the year. The balance owing at the end of the period is \$160,741.55.

Both current and prior year loans are reported on the city's Schedule of Liabilities.

Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the city's portion, are more than shown. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 5 – Prior Year Costs

The amounts shown for the Clean Water State Revolving Fund includes \$35,827.15 of prior year expenses included on the report for the year ending December 31, 2021, where reimbursement was requested in year ending December 31, 2022. This minor change is reflected in this note and the 2021 report will not be updated.

**City of Stevenson**  
 (County/City/District)

**Local Government Risk Assumption  
 For the Year Ended December 31, 2023**

1. Self-Insurance Program Manager: Leana Kinley
2. Manager Phone: 509-427-5970
3. Manager Email: leana@ci.stevenson.wa.us
4. How do you insure property and liability risks, if at all?
  - a. Formal self-insurance program for some or all perils/risks
  - b. **Belong to a public entity risk pool**
  - c. Purchase private insurance
  - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
  - a. Self-insure some or all benefits
  - b. **Belong to a public entity risk pool**
  - c. All benefits provided by health insurance company or HMO
  - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
  - a. **Self-insured (“Reimbursable”)**
  - b. Belong to a public entity risk pool
  - c. Pay taxes to the Department of Employment Security (“Taxable”)
  - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. **Pay premiums to the Department of Labor and Industries**
  - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
  - a. Self-insured (“Voluntary Plan”) for one or both program benefits
  - b. **Pay premiums to the State’s program for both benefits**
  - c. Not Applicable – No Employees

**If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.**

**If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.**

	<b><u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u></b>				
	<i>Unemployment</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<b><u>Yes</u></b>				
If yes, do other governments participate?	<b><u>No</u></b>				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<b><u>No</u></b>				
Does a Third-Party Administer manage claims?	<b><u>Yes</u></b>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	<b><u>No</u></b>				
Are program resources sufficient to cover expenses?	<b><u>Yes</u></b>				
Does an actuary estimate program liability?	<b><u>No</u></b>				
Number of claims paid during the period?	<b><u>3</u></b>				
Total amount of paid claims during the period?	<b><u>\$16,327.68</u></b>				
Total amount of recoveries during the period?	<b><u>\$0</u></b>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.

Financial Health	Action or item with more information
<p><b>Question:</b> What does financial health mean? What are the elements of it?</p> <ul style="list-style-type: none"> <li>● <b>Vision of financial health balanced with Community diversity &amp; strength</b></li> <li>● <b>Concise, good communication around financial health</b></li> <li>● <b>Long-term financial planning / budgeting for future</b> <ul style="list-style-type: none"> <li>○ Policies in place to support fiscal responsibility</li> <li>○ Prudent money management           <ul style="list-style-type: none"> <li>■ Paying with cash on hand rather than with loans or grants</li> <li>■ Balancing expenses for operations, capital improvement and reserve</li> <li>■ Adequate reserves to cover future costs</li> <li>■ Prioritize to spending to weigh opportunity costs on capital projects</li> <li>■ Considering investment to include equipment, labor, and materials</li> <li>■ Sustainable / diverse funding</li> <li>■ Without overburden today or tomorrow</li> <li>■ Enough revenue to meet current and future needs</li> </ul> </li> <li>○ Revenue sources           <ul style="list-style-type: none"> <li>■ Knowing tools for revenue diversity</li> <li>■ Understanding sources and uses</li> <li>■ Diverse funding sources</li> <li>■ Sustainable revenue streams</li> <li>■ Outside revenue               <ul style="list-style-type: none"> <li>● Grants</li> <li>● Investors</li> <li>● Business / tourism growth</li> </ul> </li> </ul> </li> </ul> </li> <li>● <b>Investing in the city today / improves the future</b> <ul style="list-style-type: none"> <li>○ Short term to long term</li> <li>○ Equitability of impact</li> </ul> </li> <li>● <b>Operations</b> <ul style="list-style-type: none"> <li>○ Prudent money management</li> <li>○ Maximize cost with benefit on operations spending</li> <li>○ Consider internal vs. external execution of projects</li> <li>○ Personnel - employee subject matter experts commensurate with compensation; includes leveraging consults for outside expertise</li> </ul> </li> </ul>	<p>Further clarification: What does this look like?  Improved communication on city's financials. What does this look like? Also identified in community survey  Financial Policy Section IV Operating Budget Policies-3, 4, 5, 6, 7 Section V Capital Management Policies  Financial Policy adopted on 11/18/21-Resolution 2021-385  Financial Policy  Financial Policy Section VIII Debt Policies  Section IV Operating Budget Policies-3</p> <p>Section II-Revenue Policies, line 1, "...The City will try to maintain a diversified and stable revenue system..."</p> <p>Section IV Operating Budget Policies-2, 3</p> <p>AWC or other training  AWC or other training  Section II-Revenue Policies, line 1, "...The City will try to maintain a diversified and stable revenue system..."</p> <p>Financial Policy</p> <p>Financial Policy Section III Expenditure Policies-6, 7, 8</p>

Infrastructure - Utilities (Maintenance of Current & New Growth)	Action or item with more information
<p><b>Question:</b> What are the top priorities for Infrastructure? How will it be funded? What resources are needed – staff time, partners etc..?</p>	
<p><b>A vision of a city that provides reliable, safe, affordable, accessible / equitable infrastructure and services</b></p>	
<ul style="list-style-type: none"> <li>● Consider customer rates and how rates support reliable services</li> <li>● Proactive maintenance of existing infrastructure</li> </ul>	<p>Financial Policy Capital Improvement Program, Utility System Plans</p>
<p><b>Expansion</b></p>	
<ul style="list-style-type: none"> <li>● Plan for operations &amp; improvements</li> <li>● Strategic expansion (growth, leverage other opportunities)</li> <li>● Plan for growth</li> </ul>	<p>Utility System Plans, CIP, TIP Comprehensive Plan, Financial Policy, Utility System Plans Comprehensive Plan</p>
<p><b>Funding (rates, taxes, grants , developers)</b></p>	
<ul style="list-style-type: none"> <li>● Weighing revenue sources</li> <li>● Partnerships for resources and sources (county, state, other utilities)</li> <li>● Loans / grants</li> <li>● Funding with staff time</li> <li>● Balance staff time with interest rates / funding support</li> </ul>	<p>Financial Policy Financial Policy Financial Policy Financial Policy Financial Policy</p>
<p><b>Prioritization</b></p>	<p>Need input from council on prioritization/scoring matrix</p>

Governance - Council Rules of Procedure	Action or item with more information
<p><b>Question:</b> What does working as a governing body look like? What are the elements of it?</p> <p><b>Governance</b></p> <ul style="list-style-type: none"> <li>• Authority of the Council exists when meeting in a convened Council meeting (Body of the Council)</li> <li>• Understanding roles and responsibilities (Mayor, Council &amp; staff)</li> <li>• United front supporting Council decisions (&amp; each other)</li> <li>• Create the decision / policy; support the decision / policy</li> <li>• Adhering to policy</li> </ul> <p><b>Characteristics</b></p> <ul style="list-style-type: none"> <li>• Integrity / Ethics (following code of behavior)</li> <li>• Forming and accepting consensus</li> <li>• Agree to disagree</li> <li>• Processing moral and civic values</li> <li>• Recognize competing interests</li> <li>• Be cognizant of community needs and serve them</li> </ul> <p><b>Communication</b></p> <ul style="list-style-type: none"> <li>• Effective at all levels (to all audiences)</li> <li>• Public communications (both ways)</li> <li>• Accurate and consistent with Council</li> </ul>	<p>There was some disagreement on some of these items, how does council want to proceed?</p> <p>Council Rules of Procedure</p> <p>Council Rules of Procedure</p> <p>AWC Training</p> <p>Council Rules of Procedure</p> <p>Council Rules of Procedure</p> <p>Council Rules of Procedure</p> <p>Rules of Procedure, RCW</p>



Internal Processes	Action or item with more information
<p><b>Question:</b> What does this entail? What are the elements of it?</p> <ul style="list-style-type: none"> <li>● Policies - council (what), procedures - staff (how) and guidelines <ul style="list-style-type: none"> <li>○ Clarity of roles and responsibilities - why &amp; how</li> <li>○ Policy driven internal processes (includes policy documents)</li> </ul> </li> <li>● Clarity around: Policy process and implementation</li> <li>● Performance metrics in place to evaluate efficacy</li> </ul> <p><b>Policy documents</b></p> <ul style="list-style-type: none"> <li>● Service level agreements; response time expectations</li> <li>● Strategic Plan (City-wide, department, etc)</li> <li>● Comprehensive plan</li> <li>● TIP</li> <li>● CIP</li> </ul>	<p>Standard Operating Porcedures and setting expectations on process and timelines.</p> <p>Need identify what the priority areas are and determine metrics</p> <p>List policy documents and provide on website</p>

## City of Stevenson

### Strategic Planning Session Recap: March 2, 2024

This is a transcription of the work session conducted with Council. Below is the outcome of the discussion from the top four strategic priorities of the current strategic plan. The bulleted items below are the themes that resulted from the discussion with Council.

#### Financial Health

**Question :** What does financial health mean? What are the elements of it?

- **Vision of financial health balanced with Community diversity & strength**
- **Concise, good communication around financial health**
- **Long - term financial planning / budgeting for future**
  - Policies in place to support fiscal responsibility
  - Prudent money management
    - Paying with cash on hand rather than with loans or grants
    - Balancing expenses for operations, capital improvement and reserve
    - Adequate reserves to cover future costs
    - Prioritize to spending to weigh opportunity costs on capital projects
    - Considering investment to include equipment, labor, and materials
    - Sustainable / diverse funding
    - Without overburden today or tomorrow
    - Enough revenue to meet current and future needs
  - Revenue sources
    - Knowing tools for revenue diversity
    - Understanding sources and uses
    - Diverse funding sources
    - Sustainable revenue streams
    - Outside revenue
      - Grants
      - Investors
      - Business / tourism growth
- **Investing in the city today / improves the future**
  - Short term to long term
  - Equitability of impact
- **Operations**
  - Prudent money management
  - Maximize cost with benefit on operations spending
  - Consider internal vs. external execution of projects

- Personnel - employee subject matter experts commensurate with compensation; includes leveraging consults for outside expertise

**Infrastructure - Utilities (Maintenance of Current & New Growth)**

**Question :** What are the top priorities for Infrastructure? How will it be funded? What resources are needed – staff time, partners etc..?

***A vision of a city that provides reliable, safe, affordable, accessible / equitable infrastructure and services***

- Consider customer rates and how rates support reliable services
- Proactive maintenance of existing infrastructure

**Expansion**

- Plan for operations & improvements
- Strategic expansion (growth, leverage other opportunities)
- Plan for growth

**Funding (rates, taxes, grants , developers)**

- Weighing revenue sources
- Partnerships for resources and sources (county, state, other utilities)
- Loans / grants
- Funding with staff time
- Balance staff time with interest rates / funding support

**Prioritization**

**Governance - Council Rules of Procedure**

**Question :** What does working as a governing body look like? What are the elements of it?

**Governance**

- Authority of the Council exists when meeting in a convened Council meeting (Body of the Council)
- Understanding roles and responsibilities (Mayor, Council & staff)
- United front supporting Council decisions (& each other)
- Create the decision / policy; support the decision / policy
- Adhering to policy

**Characteristics**

- Integrity / Ethics (following code of behavior)
- Forming and accepting consensus
- Agree to disagree
- Processing moral and civic values
- Recognize competing interests
- Be cognizant of community needs and serve them

### Communication

- Effective at all levels (to all audiences)
- Public communications (both ways)
- Accurate and consistent with Council

### Internal Processes

**Question :** What does this entail? What are the elements of it?

- Policies - council (what), procedures - staff (how) and guidelines
  - Clarity of roles and responsibilities - why & how
  - Policy driven internal processes (includes policy documents)
- Clarity around: Policy process and implementation
- Performance metrics in place to evaluate efficacy

#### Policy documents

- Service level agreements; response time expectations
- Strategic Plan
- Comprehensive plan
- TIP
- CIP

### Successes

**Question :** What are the successes or big wins over the past two years?

- Waste water project
- Streamlining processes
- Increase in projects / project management
- Flourishing downtown
- Increased agency communications / relationships
- Technology investment implementation
- Financial health
- Continued improvement of aging infrastructure
- 'Dig once' policy
- Transition with new staff / training / knowledge base
- Movement / execution of plan