

**AGENDA**  
**CITY OF STEVENSON SPECIAL COUNCIL MEETING**  
**November 08, 2021**  
**6:00 PM, City Hall**

**\*\*\*Those attending in-person will be required to wear facemasks regardless of vaccination status and practice distancing.\*\*\***

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/UC4k9bA0IEvsF6PSoDwjJvA/>

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**1. CALL TO ORDER/PRESENTATION TO THE FLAG:** Mayor to call the meeting to order, lead the group in reciting the pledge of allegiance and conduct roll call.

**2. COUNCIL BUSINESS:**

a) **Approve Hearings Examiner Use** - Community Development Director Ben Shumaker requests the City Council to consider use of a hearing examiner under SMC 2.15.030. On October 20, 2021, the City conditionally approved BLA2021-07 involving the adjustment of boundaries between 5 lots. The approval has been appealed by the applicant. Under SMC 16.40.010, appeals to boundary line adjustment decisions are heard by the Planning Commission. The appellant understands and does not object to the optional use of the hearing examiner.

MOTION: To approve use of a hearing examiner for appeal of the conditional approval of BLA2021-07.

b) **2022 Proposed Budget Discussion** - City Administrator Leana Kinley presents the 2022 draft budget document for council review and discussion.

Additional information regarding the budget process, revenue resources and trends can be found in the enclosed 2022 budget suggestions published by MRSC.

The Tourism Funding Application for the Farmers Market is enclosed for discussion on funding through the General Fund as it is not eligible for Lodging Tax funds.

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

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City of Stevenson  
2022 Proposed Budget  
11.8.21 Draft



## 2022 PROPOSED BUDGET Table of Contents

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# READER'S GUIDE TO THE BUDGET

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

## **Organization of this Document**

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

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

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

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

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

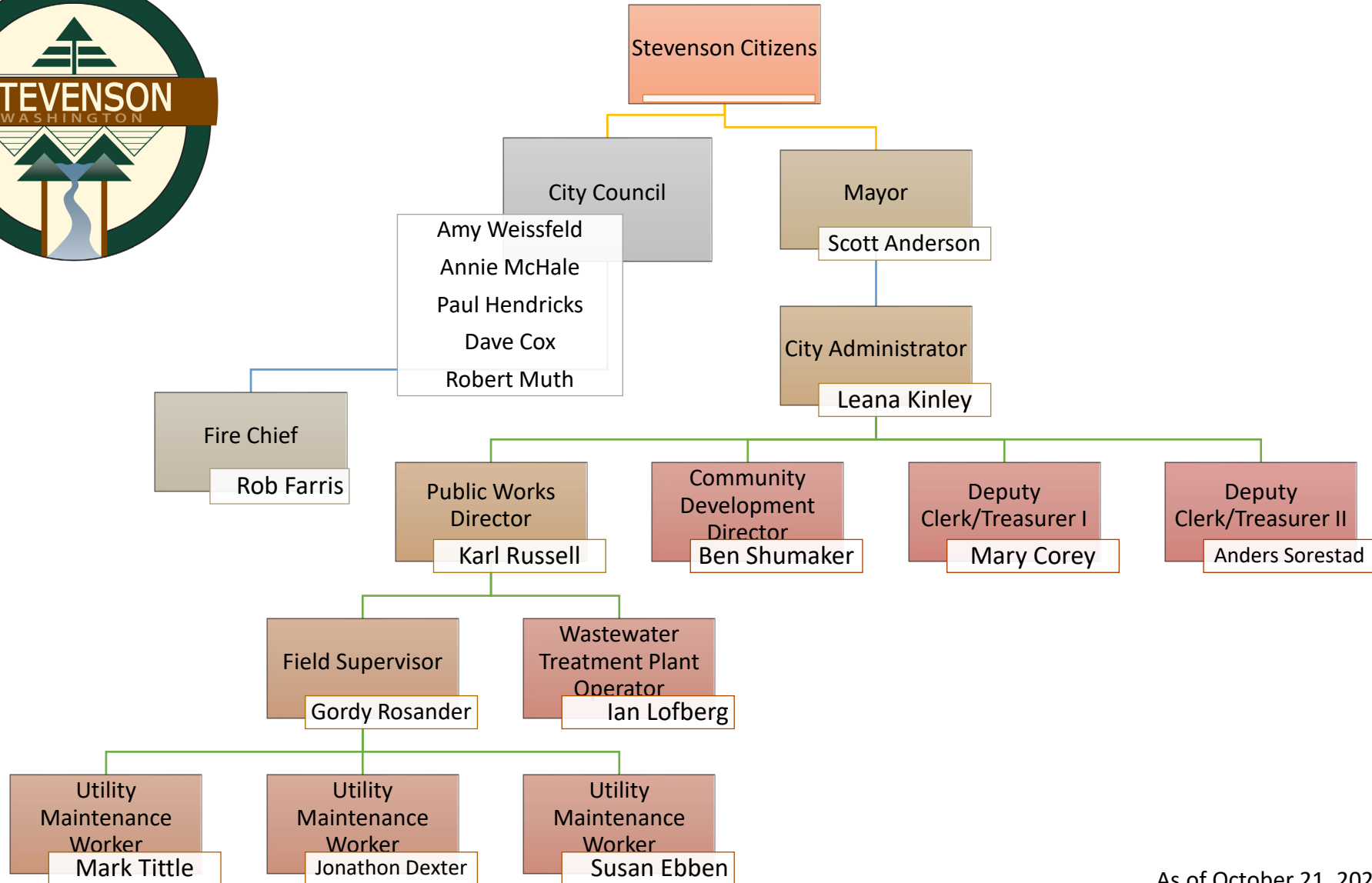
- Percentage of City Resources and Expenditures by Category
- Highlight of Capital Projects and Changes
- 2022 Revenue Sources
- Description of Funds

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

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

**Appendix** – This section includes:

- Financial Policies
- 2022 Salary Table
- 2022 Fee Schedules



As of October 21, 2021

## City of Stevenson 2022 Budget Calendar

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



# City of Stevenson

Phone (509)427-5970  
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7121 E Loop Road, PO Box 371  
Stevenson, Washington 98648

## Stevenson City Council Goals for 2022-2023

### Vision

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

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

### Mission

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

### Goals

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

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

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

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

### Remaining Uncompleted Goals from 2019-2024 Strategic Plan

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



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

### Completed Goals from 2019-2024 Strategic Plan

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

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

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

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

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



# City of Stevenson

(509) 427-5970

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

To: Stevenson City Council and Residents

Date: November 8, 2021

Re: **2022 PROPOSED BUDGET**

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

## OVERVIEW:

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

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

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

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

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

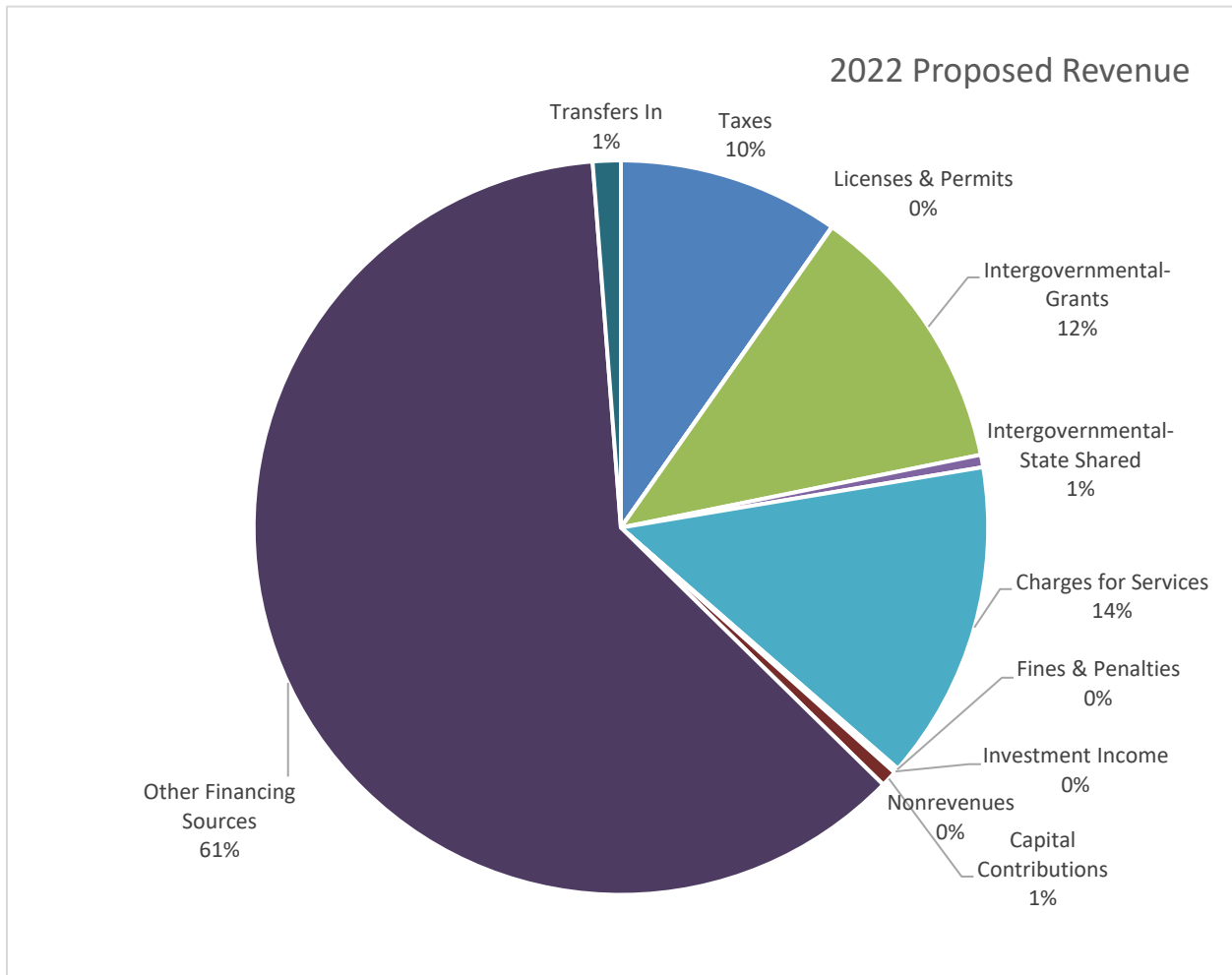
- Population estimate of 1,700, a 2.7% increase over last year.
- 1% increase in the property tax levy, plus new construction.
- A conservative sales tax estimate based on 2016 revenues, or 75% of 2019 receipts.
- Increase in water utility base rate of 5% for 2022.
- Increase in wastewater utility rates of 15% for 2022.
- Estimated amount of secured grants, loans and other revenue sources to fund capital improvement projects.
- 5.1% increase to the Sheriff's contract for services based on negotiated rates.
- \$40,000 for pool support as anticipated, although not yet requested.
- Tourism expenses are a roll-over from last year and will be finalized after applications are received and approved through the process by December.

Revenue sources include:

- **Taxes** – property tax, sales tax, and taxes on utilities (natural gas, electricity, cable, garbage, telephone, etc).
- **Licenses and Permits** – business licenses, building permits, etc.
- **Intergovernmental-Grants** – Transportation Improvement Board (TIB), etc. for capital projects
- **Intergovernmental-State Shared** – liquor revenues, fuel tax, criminal justice funds, etc.
- **Charges for Services** – planning fees, building inspector reimbursements, utility rates, etc.
- **Fines and Penalties** – mostly traffic infractions and criminal fines and penalties

- **Investment Income** – interest income from city investments
- **Capital Contributions** – connection charges for water and sewer hook-ups
- **Miscellaneous Revenue** – sale of scrap, cash drawer overage/shortage, other revenues
- **Nonrevenues** – agency pass-through funds, unclaimed property
- **Other Financing Sources** – loan proceeds for capital projects
- **Transfers In** – internal transfer between funds

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



These resources will be used to maintain existing service levels and execute planned capital projects. A highlight of the 2022 expenses include:

Capital Projects:

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

Current Expense:

- Fire Department Strategic Plan \$50k
- New computers and monitors \$10k

Streets:

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

Water/Sewer:

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

Equipment Services:

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

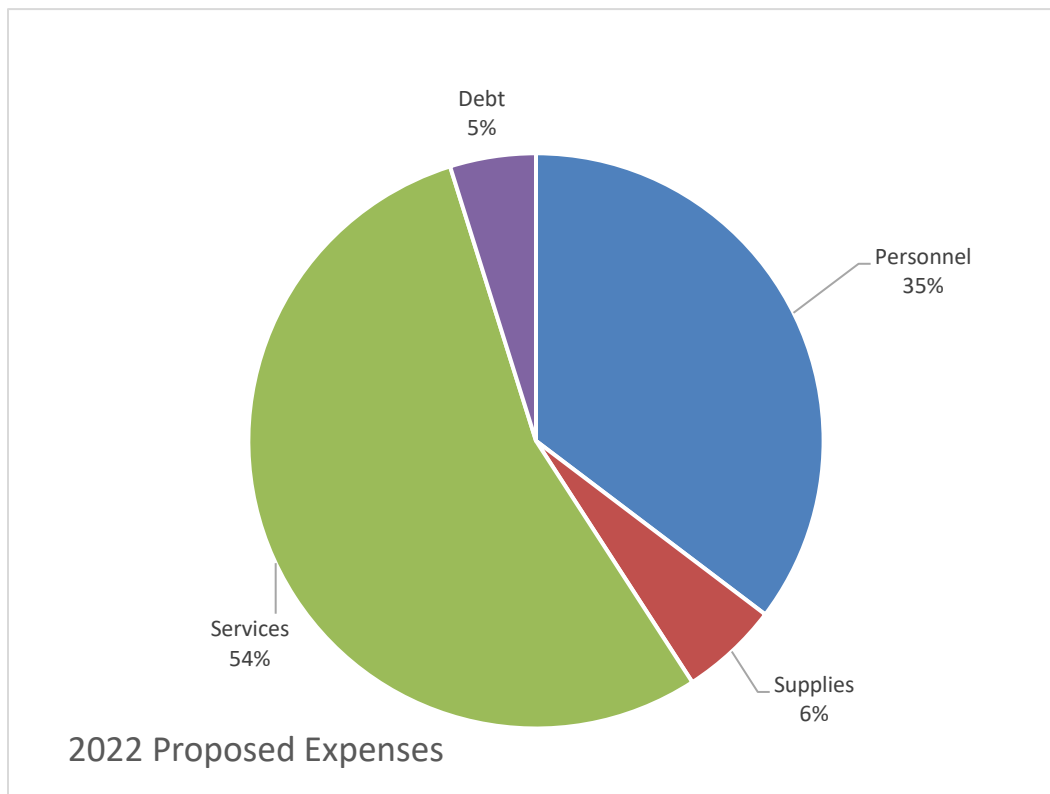
Personnel:

- Personnel costs account for approximately 35% of all operating expenditures.
- Staff salaries in the proposed budget were increased by a Cost-of-Living Adjustment (COLA) of 5.1% based on the June 2021 West B/C CPI-U, plus steps for all employees not already at top-step. The COLA equates to almost \$40k increased expenses city-wide.
- The cost of the medical plan offered by the City of Stevenson will be increasing by 5.8% and the dental plan will increase by 2% in 2022. There will be no increase in the vision plan.

Services:

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

The chart below lists expenses associated with general operations and maintenance, excluding capital projects.



## FUND OVERVIEWS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Water & Sewer Fund** – The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City’s water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements. An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment. The sewer rates are proposed to increase 15% for 2021. This rate increase of \$13.50 to the residential base fees is slightly above of last year’s increase and will allow the city to meet the needs of the department for 2022 and future loan repayments. Staff continues to pursue additional grant funding for the project to reduce the final rate impact. Rate increases for 2023 and beyond will be determined after the finance package for construction of the Wastewater Treatment Plant upgrades is concluded.

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

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

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

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



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

Respectfully submitted,

*Leana Kinley*

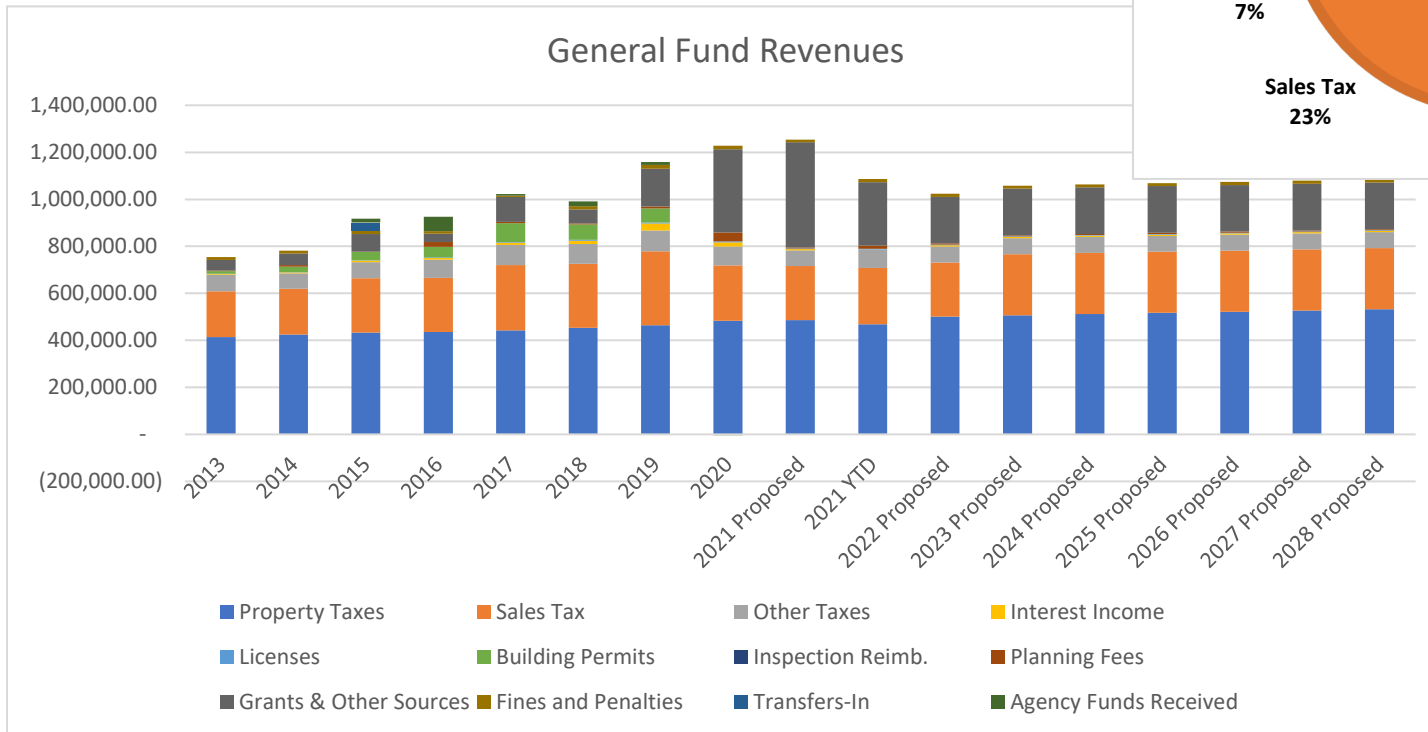
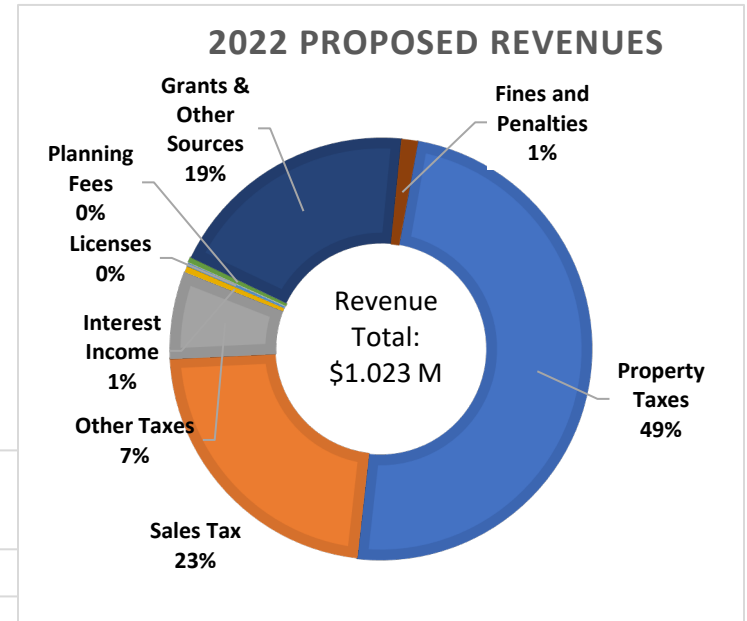
City Administrator

# General Fund

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

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

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



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 001 General Expense Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 91 00 0001 - Unreserved Cash & Investments	1,021,846.80	927,975.68	680,398.49	785,783.69	770,783.69	785,783.69	734,277.12	93.4%	
100 Unreserved	1,021,846.80	927,975.68	680,398.49	785,783.69	770,783.69	785,783.69	734,277.12	93.4%	
308 51 01 0001 - Reserved Cash - Unemployment	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	100.0%	
102 Unemployment Reserve	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	33,413.82	100.0%	
308 31 02 0001 - Reserved Cash - Custodial	0.00	0.00	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	100.0%	
308 51 02 0001 - Reserved Cash - Custodial	54,546.82	59,695.22	0.00	0.00	0.00	0.00	0.00	0.0%	
104 Custodial Reserve	54,546.82	59,695.22	51,135.13	51,135.13	51,135.13	51,135.13	51,135.13	100.0%	
308 10 00 0001 - Reserved Cash - Fire Truck	325,000.00	350,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	
308 10 03 0001 - Reserved Cash - Fire Equip	7,298.40	70,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	
202 Fire Department	332,298.40	420,000.00	0.00	0.00				0.0%	
308 Beginning Balances	1,442,105.84	1,441,084.72	764,947.44	870,332.64	855,332.64	870,332.64	818,826.07	94.1%	
311 10 00 0000 - General Property Tax	454,081.49	464,024.40	482,751.63	486,702.34	354,845.05	486,702.34	501,569.36	103.1%	
311 Property Tax	454,081.49	464,024.40	482,751.63	486,702.34	354,845.05	486,702.34	501,569.36	103.1%	
313 11 00 0000 - Sales Tax	271,394.67	314,505.70	236,100.77	230,000.00	239,942.26	230,000.00	230,000.00	100.0%	
313 71 00 0000 - Local Criminal Justice Tax	20,509.66	23,902.04	23,453.30	15,000.00	20,840.33	15,000.00	20,000.00	133.3%	
313 Sales Tax	291,904.33	338,407.74	259,554.07	245,000.00	260,782.59	245,000.00	250,000.00	102.0%	
316 43 00 0000 - Natural Gas Utility Tax	17,141.46	14,088.35	14,311.30	15,000.00	13,814.19	15,000.00	13,500.00	90.0%	
316 45 00 0000 - Garbage Utility Tax	8,597.12	9,407.19	9,215.10	7,500.00	7,459.38	7,500.00	7,500.00	100.0%	
316 46 00 0000 - Cable TV Utility Tax	2,876.17	4,006.81	2,920.30	3,000.00	3,135.65	3,000.00	3,000.00	100.0%	
316 47 00 0000 - Telephone Utility Tax	15,953.51	12,461.68	9,163.17	10,000.00	9,378.75	10,000.00	8,000.00	80.0%	
316 Utility Tax	44,568.26	39,964.03	35,609.87	35,500.00	33,787.97	35,500.00	32,000.00	90.1%	
317 20 00 0000 - Leasehold Tax	18,548.54	23,684.42	21,785.44	16,000.00	19,570.47	16,000.00	16,000.00	100.0%	
317 21 00 0000 - Rock Cove ALF In-Lieu Tax	1,652.75	1,681.29	0.00	0.00	3,504.01	0.00	0.00	0.0%	
317 Other Tax	20,201.29	25,365.71	21,785.44	16,000.00	23,074.48	16,000.00	16,000.00	100.0%	
310 Taxes	810,755.37	867,761.88	799,701.01	783,202.34	672,490.09	783,202.34	799,569.36	102.1%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 001 General Expense Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
321 99 01 0000 - Business Licenses	1,920.00	2,130.00	2,720.00	1,400.00	1,166.66	1,400.00	1,400.00	100.0%	
321 99 02 0000 - Peddlers & Solicitors Permit	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
321 99 03 0000 - Vacation Rental Licenses	1,800.00	2,000.00	1,100.00	1,500.00	2,622.50	1,500.00	1,500.00	100.0%	
<b>321 Licenses</b>	<b>3,735.00</b>	<b>4,130.00</b>	<b>3,820.00</b>	<b>2,900.00</b>	<b>3,789.16</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>100.0%</b>	
322 10 00 0000 - Building Permits	65,371.11	59,321.24	-3,979.44	0.00	80.00	0.00	0.00	0.0%	
<b>322 Permits</b>	<b>65,371.11</b>	<b>59,321.24</b>	<b>-3,979.44</b>	<b>0.00</b>	<b>80.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>320 Licenses &amp; Permits</b>	<b>69,106.11</b>	<b>63,451.24</b>	<b>-159.44</b>	<b>2,900.00</b>	<b>3,869.16</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>100.0%</b>	
333 11 00 0000 - DOC-CARES Act Grant	0.00	0.00	68,860.29	0.00	0.00	0.00	0.00	0.0%	
333 14 51 0001 - CDBG Housing Rehab Grant	0.00	27,081.57	96,880.01	250,000.00	183,280.22	250,000.00	0.00	0.0%	
334 01 20 0000 - AOC LFO Judicial agency grant	0.00	4.33	0.00	0.00	0.00	0.00	0.00	0.0%	
334 03 10 0000 - DOE-Shoreline Master Plan Grant	0.00	0.00	0.00	11,000.00	1,980.73	11,000.00	0.00	0.0%	
334 03 10 0001 - DOE-Spills Grant	0.00	79,307.18	0.00	0.00	0.00	0.00	0.00	0.0%	
334 04 20 0001 - Dept. of Commerce GMA Grant	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.0%	
<b>330 Grants</b>	<b>0.00</b>	<b>106,393.08</b>	<b>96,880.01</b>	<b>261,000.00</b>	<b>210,260.95</b>	<b>261,000.00</b>	<b>0.00</b>	<b>0.0%</b>	
335 00 91 0000 - PUD Privilege Tax (in Lieu)	12,434.06	12,320.85	12,999.58	11,000.00	0.00	11,000.00	11,000.00	100.0%	
335 04 01 0000 - LE & CJ Leg One-Time Cost	0.00	0.00	0.00	0.00	6,714.00	0.00	0.00	0.0%	
<b>335 State Shared</b>	<b>12,434.06</b>	<b>12,320.85</b>	<b>12,999.58</b>	<b>11,000.00</b>	<b>6,714.00</b>	<b>11,000.00</b>	<b>11,000.00</b>	<b>100.0%</b>	
336 06 21 0000 - Criminal Justice - Low Population	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	100.0%	
336 06 25 0000 - Criminal Justice - Contracted Services	2,790.68	2,910.06	3,117.77	2,500.00	3,229.62	2,500.00	2,500.00	100.0%	
336 06 26 0000 - Criminal Justice - Special Programs	1,634.99	1,698.61	1,816.32	1,936.35	1,883.97	1,936.35	2,108.00	108.9%	
336 06 42 0000 - Marijuana Excise Tax	2,398.56	2,569.22	3,554.07	1,853.60	2,995.33	1,853.60	2,533.00	136.7%	
336 06 51 0000 - DUI/Other Crim Justice Assist	230.62	219.46	235.45	0.00	263.28	0.00	0.00	0.0%	
336 06 94 0000 - Liquor Excise Tax	7,886.23	8,611.28	10,210.97	9,367.30	11,243.93	9,367.30	10,965.00	117.1%	
337 40 00 0000 - Private Harvest Tax	15.61	17.96	7.35	0.00	7.49	0.00	0.00	0.0%	
<b>336 State Entitlements, Impact Payments &amp; Taxes</b>	<b>15,956.69</b>	<b>17,026.59</b>	<b>19,941.93</b>	<b>16,657.25</b>	<b>20,623.62</b>	<b>16,657.25</b>	<b>19,106.00</b>	<b>114.7%</b>	
<b>330 Intergovernmental Revenues</b>	<b>28,390.75</b>	<b>135,740.52</b>	<b>198,681.81</b>	<b>288,657.25</b>	<b>237,598.57</b>	<b>288,657.25</b>	<b>30,106.00</b>	<b>10.4%</b>	
341 43 00 0000 - General Admin Services	0.00	0.00	124,944.97	126,000.00	0.00	126,000.00	126,000.00	100.0%	
341 81 00 0000 - Printing/Photocopy Services	14.00	66.18	13.85	0.00	10.18	0.00	0.00	0.0%	
342 33 05 0000 - Active Probation Fee	0.00	0.00	5,169.42	0.00	7,213.00	0.00	7,000.00	0.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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001 General Expense Fund

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

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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001 General Expense Fund

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

# General Fund

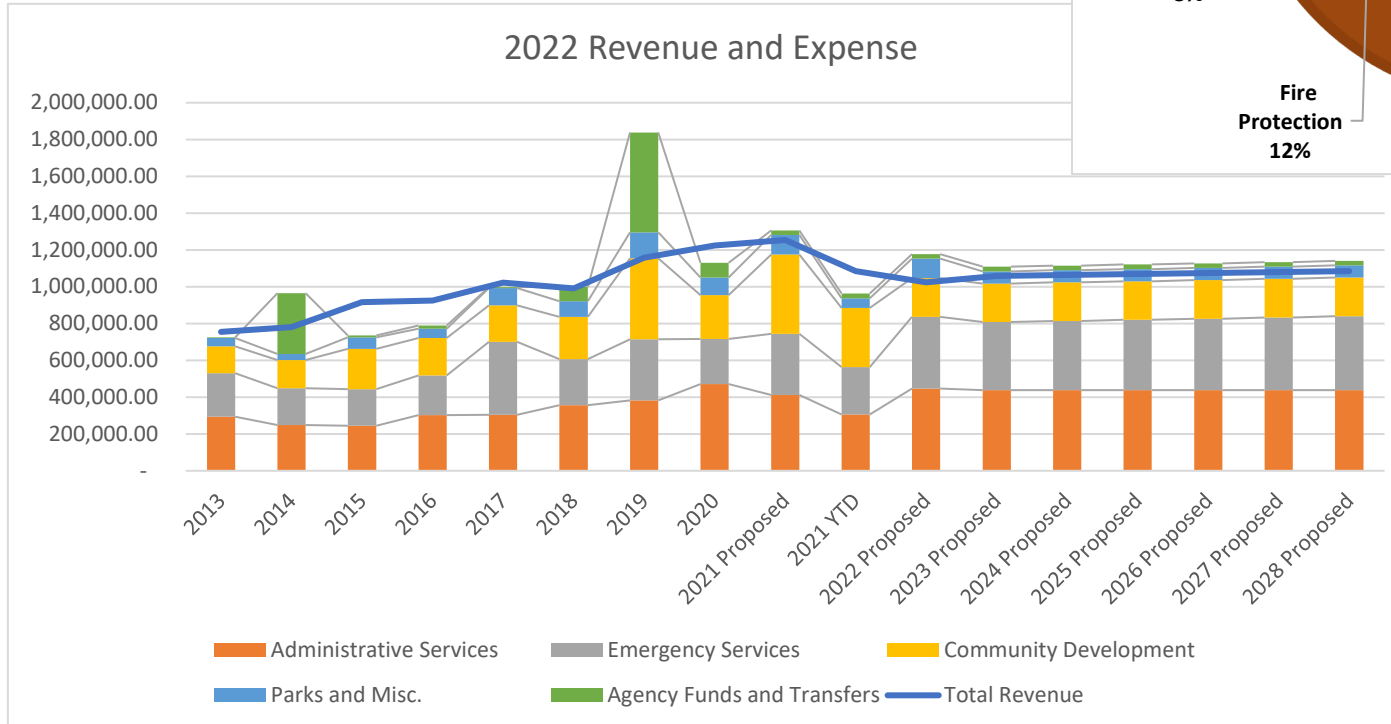
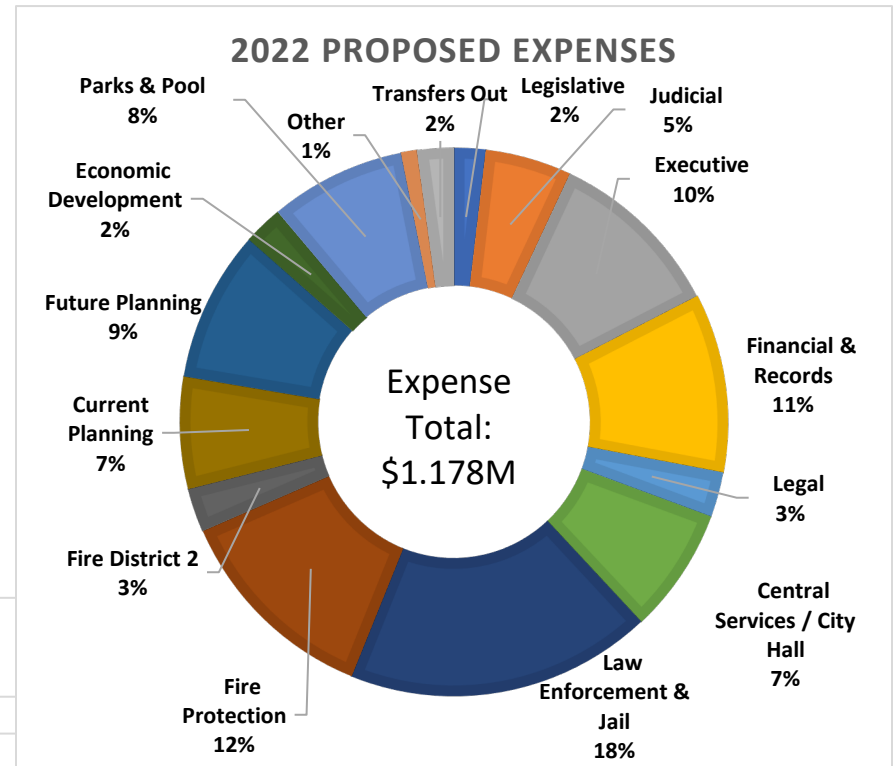
General Fund expenditures include all general government functions such as legislative, legal, municipal court, law enforcement, fire protection, building inspector services, planning services, parks maintenance, finance and accounting, and general administrative services.

The City is self-insured for unemployment and has a current reserve balance of \$33,414, which is enough to cover estimated unemployment claims. The 2022 proposed budget does not include an increase to the unemployment reserve.

The Fire District 2 expenses are reimbursable and are listed under Other Sources for revenue and the Transfer Out expense is \$25k to the Fire Reserve.

2022 projects include a Fire Department Strategic Plan for \$50k and replacing computers and monitors for \$10k.

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



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

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

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

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 001 General Expense Fund

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



## 5 YEAR BUDGET COMPARISON

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### 001 General Expense Fund

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

## 5 YEAR BUDGET COMPARISON

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### 001 General Expense Fund

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

## 5 YEAR BUDGET COMPARISON

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### 001 General Expense Fund

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

## 5 YEAR BUDGET COMPARISON

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001 General Expense Fund

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

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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001 General Expense Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
566 Substance Abuse	157.73	211.16	204.23	150.00	168.88	150.00	150.00	100.0%	
573 20 41 0000 - Trail Of The Gods Mural	0.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	0.0%	
573 90 49 0000 - Hosting of Meetings/Events	1,194.49	1,022.13	319.08	500.00	55.56	500.00	500.00	100.0%	
573 Cultural & Community Activities	1,194.49	1,022.13	319.08	6,500.00	55.56	6,500.00	500.00	7.7%	
594 75 63 0000 - Exhibit Hall Re-roof	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.0%	
575 Cultural & Recreational Facilities	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.0%	
576 20 41 0000 - Community Pool Support	20,000.04	32,500.00	37,500.00	40,000.00	20,000.00	40,000.00	40,000.00	100.0%	
576 80 10 0000 - Park Maintenance Salary	18,654.56	38,961.16	13,913.10	20,000.00	10,493.55	20,000.00	25,000.00	125.0%	
576 80 20 0000 - Park Maintenance Benefits	7,260.87	17,010.55	8,310.70	12,000.00	5,704.15	12,000.00	13,000.00	108.3%	
576 80 31 0000 - Parks Supplies	10,433.21	10,288.24	1,613.39	2,000.00	883.43	2,000.00	2,000.00	100.0%	
576 80 45 0099 - Eq Rental - Parks	14,092.05	11,315.73	6,543.78	12,360.00	4,184.58	12,360.00	12,360.00	100.0%	
576 80 47 0000 - Parks Electricity	320.79	454.36	651.50	500.00	555.15	500.00	500.00	100.0%	
576 80 47 0001 - Parks Water	0.00	0.00	587.81	1,800.00	1,651.52	1,800.00	1,800.00	100.0%	
576 80 48 0000 - Parks - Contracted	6,311.18	11,332.00	0.00	0.00	0.00	0.00	0.00	0.0%	
576 Park Facilities	77,072.70	121,862.04	69,120.28	88,660.00	43,472.38	88,660.00	94,660.00	106.8%	
558 50 49 0002 - Agency Remittances - State Bldg Code	416.50	207.50	132.50	0.00	0.00	0.00	0.00	0.0%	
582 10 00 0000 - Refund Deposits - CATV Trust	0.00	0.00	3,100.24	0.00	0.00	0.00	0.00	0.0%	
586 90 00 0000 - Agency Disbursement - Court	10,796.22	11,090.82	0.00	0.00	0.00	0.00	0.00	0.0%	
586 91 00 0000 - Agency Disbursement - Court Trust	5,657.50	856.79	0.00	0.00	0.00	0.00	0.00	0.0%	
589 99 00 0000 - Payroll Clearing	0.00	2,275.71	-12.59	0.00	-174.51	0.00	0.00	0.0%	
580 Non Expenditures	16,870.22	14,430.82	3,220.15	0.00	-174.51	0.00	0.00	0.0%	
597 00 01 0020 - Transfers-Out - Fire Reserve	0.00	480,000.00	81,023.20	25,000.00	25,000.00	25,000.00	25,000.00	100.0%	
597 00 01 0100 - Transfers-Out - To 100 Street Fund	0.00	5,565.12	0.00	0.00	0.00	0.00	0.00	0.0%	
597 00 01 0630 - Transfers-Out -Municipal Court	0.00	5,443.28	0.00	0.00	0.00	0.00	0.00	0.0%	
597 00 01 0631 - Transfers-Out - CATV	0.00	3,115.25	0.00	0.00	0.00	0.00	0.00	0.0%	
597 12 00 0000 - Transfer Out To Joint Emergency Facilities	63,198.11	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
597 Interfund Transfers	63,198.11	494,123.65	81,023.20	25,000.00	25,000.00	25,000.00	25,000.00	100.0%	
508 51 00 0001 - CE-Unreserved Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 91 00 0001 - CE-Unreserved Ending Cash	0.00	0.00	0.00	734,276.94	0.00	734,276.94	579,939.81	79.0%	
100 Unreserved	0.00	0.00	0.00	734,276.94	0.00	734,276.94	579,939.81	79.0%	

5 YEAR BUDGET COMPARISON

City Of Stevenson

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001 General Expense Fund

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

## 5 YEAR BUDGET COMPARISON

### 010 General Reserve Fund

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

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

5 YEAR BUDGET COMPARISON

020 Fire Reserve Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0020 - Fire Res-Beginning Cash	0.00	0.00	1,483,593.47	1,564,616.67	1,564,616.67	1,564,616.67	1,589,616.67	101.6%	
308 Beginning Balances	0.00	0.00	1,483,593.47	1,564,616.67	1,564,616.67	1,564,616.67	1,589,616.67	101.6%	
361 11 00 0020 - Fire Res-Interest	0.00	3,593.47	0.00	0.00	17,771.82	0.00	0.00	0.0%	
360 Interest & Other Earnings	0.00	3,593.47	0.00	0.00	17,771.82	0.00	0.00	0.0%	
397 02 00 0001 - Fire Res-Transfer In From General Fund	0.00	480,000.00	81,023.20	25,000.00	25,000.00	25,000.00	25,000.00	100.0%	
397 02 00 0301 - Fire Res-Transfer In From Timber Harvest	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 Interfund Transfers	0.00	1,480,000.00	81,023.20	25,000.00	25,000.00	25,000.00	25,000.00	100.0%	
<b>TOTAL REVENUES:</b>	<b>0.00</b>	<b>1,483,593.47</b>	<b>1,564,616.67</b>	<b>1,589,616.67</b>	<b>1,607,388.49</b>	<b>1,589,616.67</b>	<b>1,614,616.67</b>	<b>101.6%</b>	
508 10 00 0020 - Fire Res-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 00 0020 - Fire Res-Ending Cash	0.00	0.00	0.00	1,589,616.67	0.00	1,589,616.67	1,614,616.67	101.6%	
999 Ending Balance	0.00	0.00	0.00	1,589,616.67	0.00	1,589,616.67	1,614,616.67	101.6%	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,589,616.67</b>	<b>0.00</b>	<b>1,589,616.67</b>	<b>1,614,616.67</b>	<b>101.6%</b>	
<b>FUND GAIN/LOSS:</b>	<b>0.00</b>	<b>1,483,593.47</b>	<b>1,564,616.67</b>	<b>0.00</b>	<b>1,607,388.49</b>	<b>0.00</b>	<b>0.00</b>		

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



5 YEAR BUDGET COMPARISON

030 ARPA

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

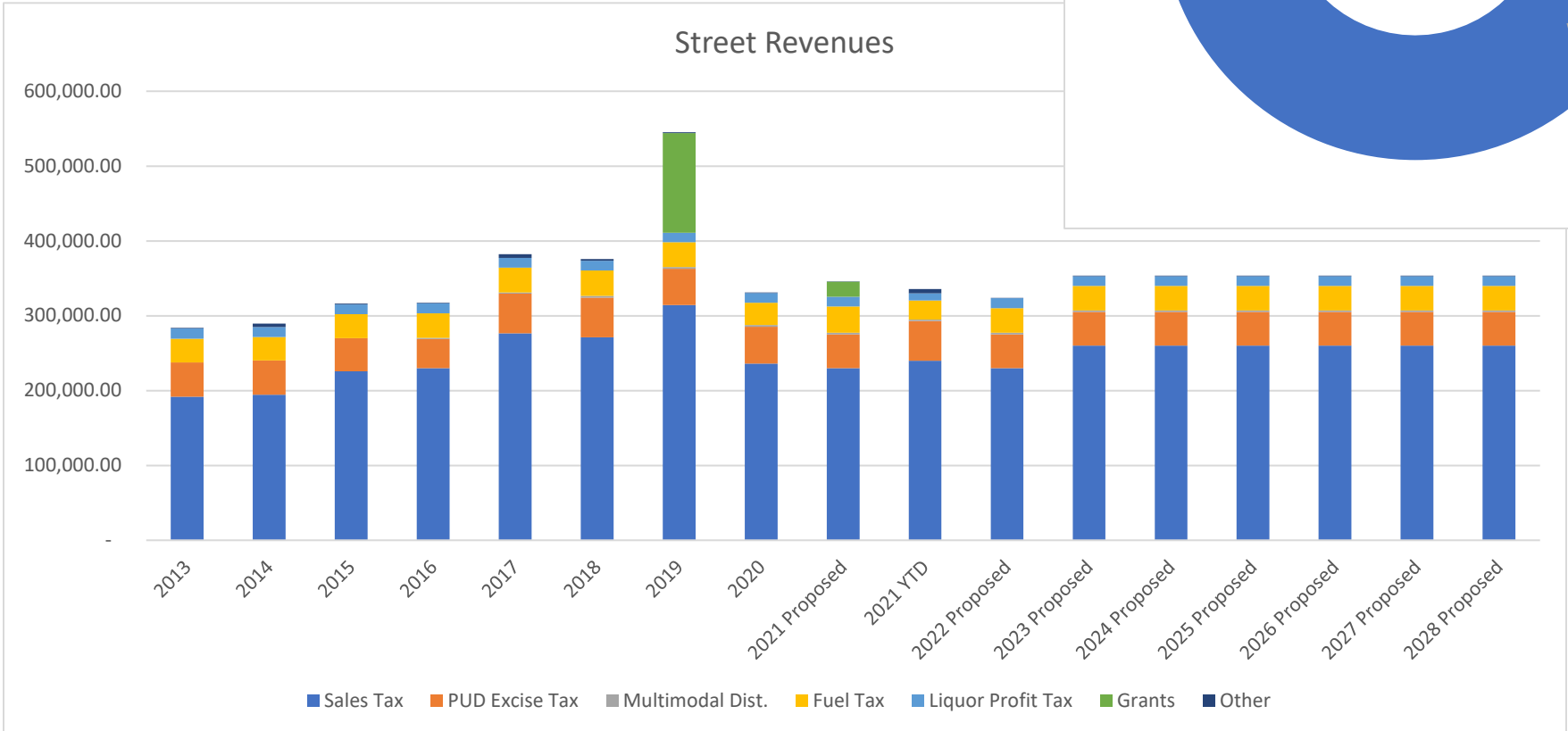
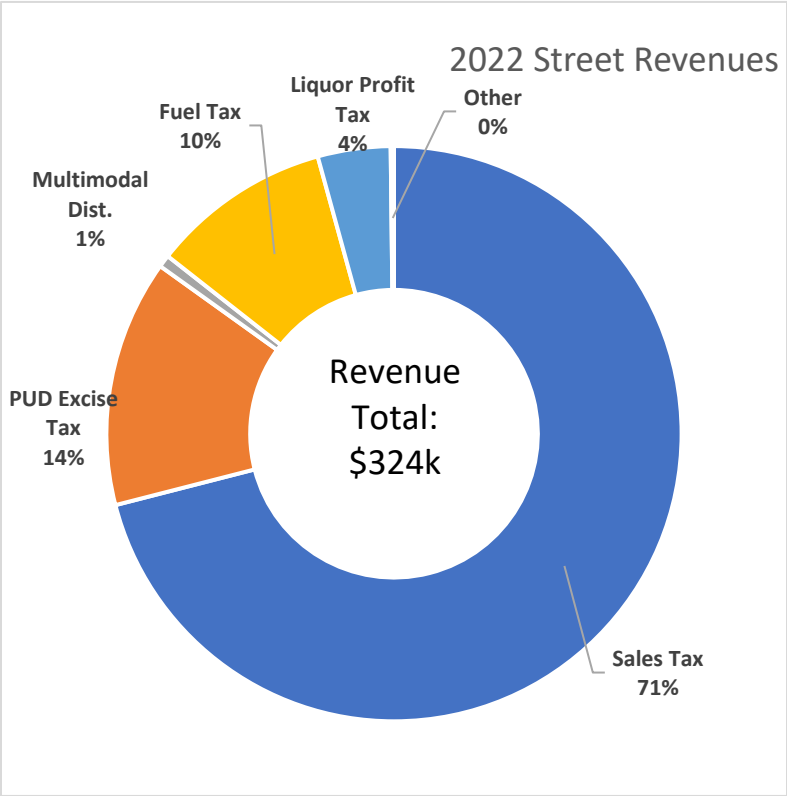
The ARPA Fund is for projects and programs as obligated by City Council and restricted for use in accordance with the American Rescue Plan Act and guidance set by the Department of Commerce. Council is in the process of determining how to use these funds, which will include community engagement. These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

# Street Fund

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

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

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



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 100 Street Fund

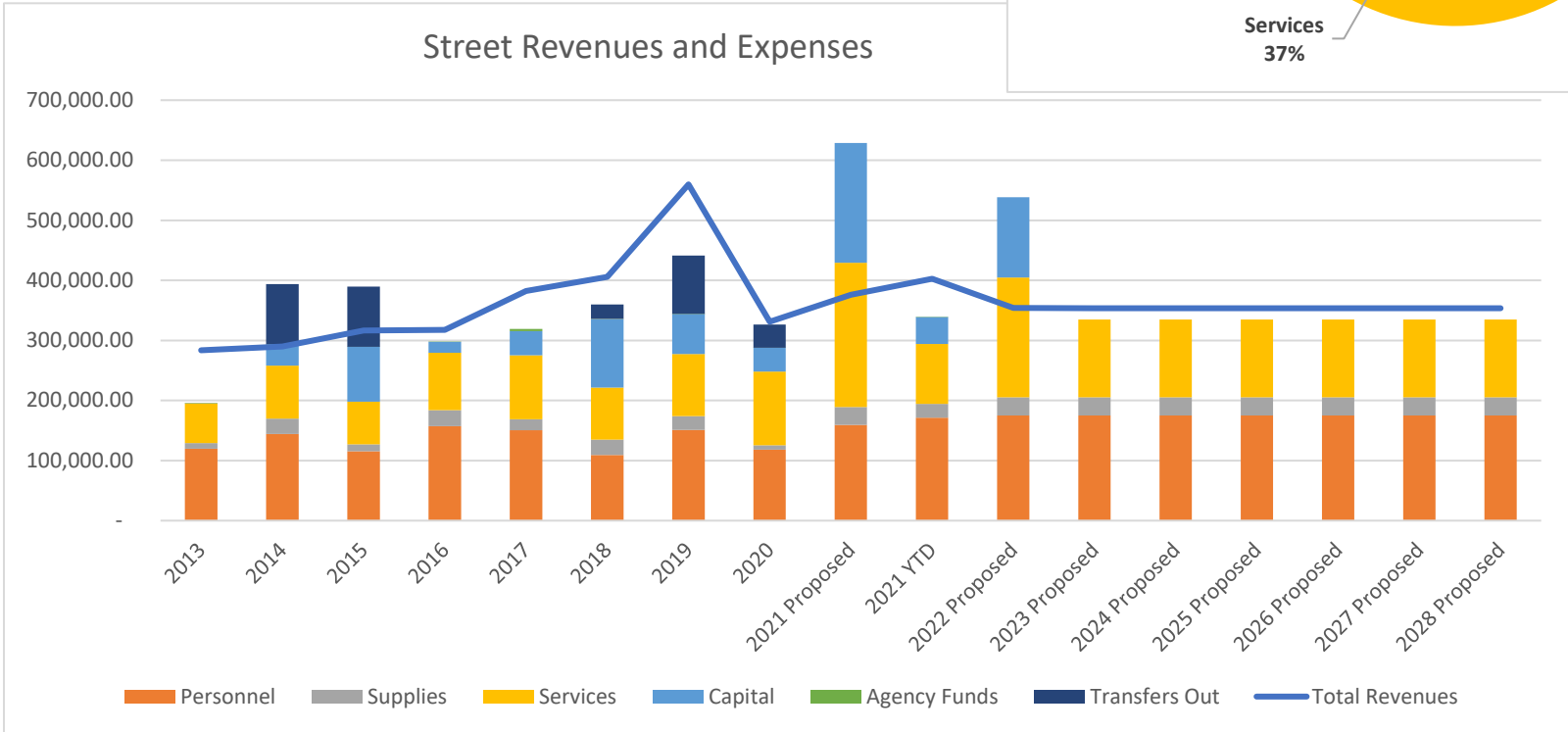
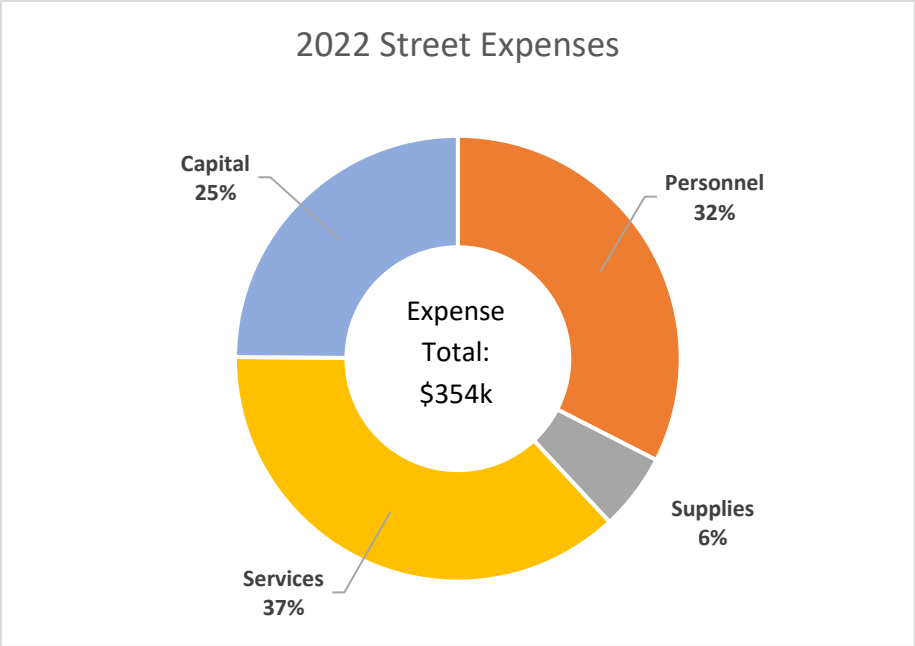
Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0100 - ST Unreserved Begin CA & Invest	132,413.00	177,995.51	296,289.98	300,691.94	300,691.94	300,691.94	201,186.34	66.9%	
308 51 01 0100 - ST Unreserved Begin C&I Snow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

# Street Fund

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

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

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



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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100 Street Fund

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

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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100 Street Fund

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

# Tourism Promotion Fund

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

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

## Tourism Services:

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

## Events:

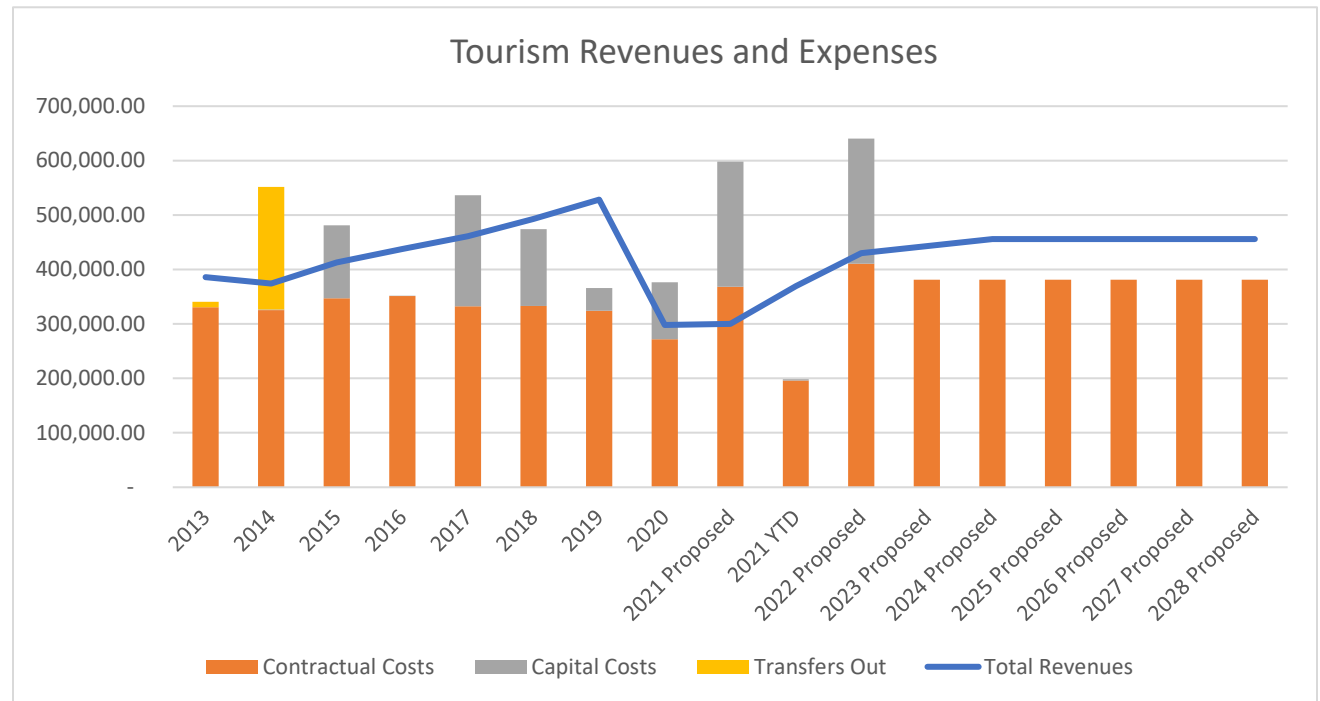
- Blues and Brews
- 4<sup>th</sup> of July Fireworks
- County Fair and Timber Carnival
- GorgeGrass
- Waterfront Festival
- X-Fest
- Gorge Outrigger Races
- Bridge of the Gods Kitefest

## New events funded in 2022:

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

## Tourism related Capital projects:

- Courthouse Park Plaza



## 5 YEAR BUDGET COMPARISON

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### 103 Tourism Promo & Develop Fund

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



## 5 YEAR BUDGET COMPARISON

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### 103 Tourism Promo & Develop Fund

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

## 5 YEAR BUDGET COMPARISON

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### 103 Tourism Promo & Develop Fund

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

5 YEAR BUDGET COMPARISON

105 Affordable Housing Fund

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

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

## 5 YEAR BUDGET COMPARISON

### 300 Capital Improvement Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 31 00 0300 - Cap Imp Reserved Begin C&I	0.00	0.00	124,399.77	96,016.92	96,016.92	96,016.92	96,016.92	100.0%	
308 31 01 0300 - Cap Imp Res Begin C&I Waterfront Imp	0.00	0.00	11,256.65	11,256.65	11,256.65	11,256.65	11,256.65	100.0%	
308 51 00 0300 - Cap Imp Reserved Begin C&I	59,345.13	97,368.97	0.00	0.00	0.00	0.00	0.00	0.0%	
308 51 01 0300 - Cap Imp Res Begin C&I Waterfront Imp	11,256.65	11,256.65	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>308 Beginning Balances</b>	<b>70,601.78</b>	<b>108,625.62</b>	<b>135,656.42</b>	<b>107,273.57</b>	<b>107,273.57</b>	<b>107,273.57</b>	<b>107,273.57</b>	<b>100.0%</b>	
318 34 00 0000 - Real Estate Excise Tax	37,586.59	26,296.78	46,539.85	20,000.00	50,896.13	20,000.00	20,000.00	100.0%	
<b>310 Taxes</b>	<b>37,586.59</b>	<b>26,296.78</b>	<b>46,539.85</b>	<b>20,000.00</b>	<b>50,896.13</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>100.0%</b>	
361 11 00 0300 - Interest on Investments-Cap Imp	437.25	734.02	714.08	0.00	-87.98	0.00	0.00	0.0%	
<b>360 Interest &amp; Other Earnings</b>	<b>437.25</b>	<b>734.02</b>	<b>714.08</b>	<b>0.00</b>	<b>-87.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>TOTAL REVENUES:</b>	<b>108,625.62</b>	<b>135,656.42</b>	<b>182,910.35</b>	<b>127,273.57</b>	<b>158,081.72</b>	<b>127,273.57</b>	<b>127,273.57</b>	<b>100.0%</b>	
597 01 00 0100 - Transfer Out to Streets	0.00	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00	100.0%	
597 18 00 0309 - Transfer Out To Russell	0.00	0.00	58,263.84	0.00	0.00	0.00	0.00	0.0%	
597 18 00 0311 - Transfer Out To First Street	0.00	0.00	17,372.94	43,700.00	0.00	43,700.00	0.00	0.0%	
<b>597 Interfund Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>75,636.78</b>	<b>73,700.00</b>	<b>0.00</b>	<b>73,700.00</b>	<b>30,000.00</b>	<b>40.7%</b>	
508 31 00 0300 - Cap. Imp.-Ending Cash	0.00	0.00	0.00	42,316.92	0.00	42,316.92	86,016.92	203.3%	
508 31 01 0300 - Cap. Imp.-Waterfront Imp Res	0.00	0.00	0.00	11,256.65	0.00	11,256.65	11,256.65	100.0%	
508 51 00 0300 - Cap. Imp.-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 01 0300 - Cap. Imp.-Waterfront Imp Res	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>999 Ending Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53,573.57</b>	<b>0.00</b>	<b>53,573.57</b>	<b>97,273.57</b>	<b>181.6%</b>	
<b>TOTAL EXPENDITURES:</b>	<b>0.00</b>	<b>0.00</b>	<b>75,636.78</b>	<b>127,273.57</b>	<b>0.00</b>	<b>127,273.57</b>	<b>127,273.57</b>	<b>100.0%</b>	
<b>FUND GAIN/LOSS:</b>	<b>108,625.62</b>	<b>135,656.42</b>	<b>107,273.57</b>	<b>0.00</b>	<b>158,081.72</b>	<b>0.00</b>	<b>0.00</b>		

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

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

## 5 YEAR BUDGET COMPARISON

### 301 Timber Harvest Fund

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

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

## 5 YEAR BUDGET COMPARISON

### 303 Joint Emergency Facilities Fund

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

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

## 5 YEAR BUDGET COMPARISON

### 306 Kanaka Creek Road Improvement

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

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

## 5 YEAR BUDGET COMPARISON

### 308 Gropper Sidewalk

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

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



## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 309 Russell Ave

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

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

## 5 YEAR BUDGET COMPARISON

### 310 Wastewater System Upgrades

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

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

5 YEAR BUDGET COMPARISON

311 First Street

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 91 00 0311 - First St-Res Beg Cash	0.00	0.00	0.00	-40,966.57	-40,966.57	-40,966.57	0.00	0.0%	
308 Beginning Balances	0.00	0.00	0.00	-40,966.57	-40,966.57	-40,966.57	0.00	0.0%	
333 20 20 0002 - First St.-TA Grant	0.00	0.00	67,988.30	616,366.57	49,972.03	616,366.57	0.00	0.0%	
330 Intergovernmental Revenues	0.00	0.00	67,988.30	616,366.57	49,972.03	616,366.57	0.00	0.0%	
397 00 00 0311 - First St-Transfer In From Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
397 00 00 1311 - First St-Transfer In From CIP	0.00	0.00	17,372.94	43,700.00	0.00	43,700.00	0.00	0.0%	
397 Interfund Transfers	0.00	0.00	17,372.94	43,700.00	0.00	43,700.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	0.00	0.00	85,361.24	619,100.00	9,005.46	619,100.00	0.00	0.0%	
595 10 41 0311 - First St-Engineering Svc	0.00	0.00	126,327.81	619,100.00	34,435.67	619,100.00	0.00	0.0%	
594 Capital Expenditures	0.00	0.00	126,327.81	619,100.00	34,435.67	619,100.00	0.00	0.0%	
508 91 00 0311 - First St-Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
999 Ending Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL EXPENDITURES:</b>	0.00	0.00	126,327.81	619,100.00	34,435.67	619,100.00	0.00	0.0%	
<b>FUND GAIN/LOSS:</b>	0.00	0.00	-40,966.57	0.00	-25,430.21	0.00	0.00		

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

5 YEAR BUDGET COMPARISON

312 Columbia Ave

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

The Columbia Avenue Fund is for tracking the revenues and expenses related to the Columbia Avenue Realignment Project. The city received a 100% grant for \$200k to analyze the feasibility and determine costs for the project. Contracts will be presented to council in the coming months to accept the Integrated Planning Grant through the Department of Ecology and to contract with Maul Foster Alongi for the work.

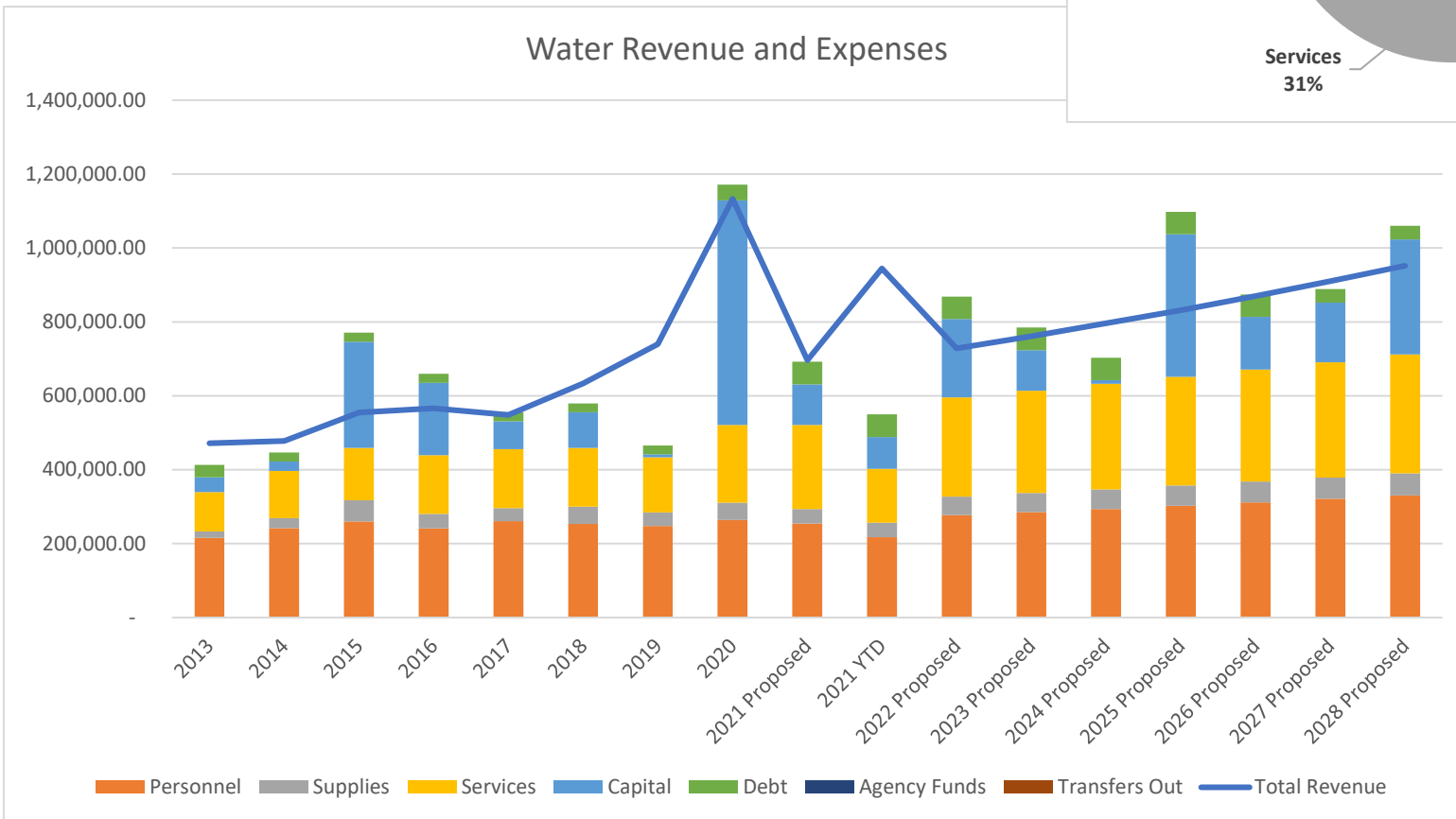
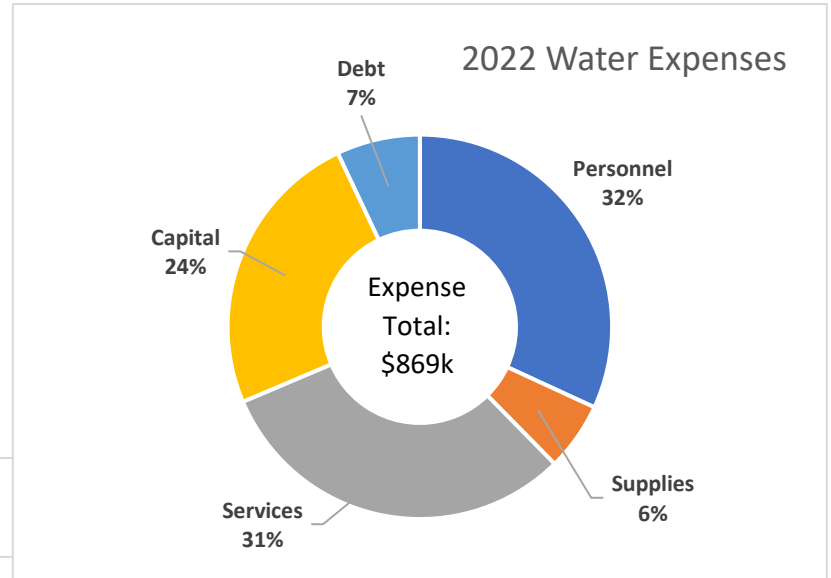
# Water/Sewer Fund

The Water & Sewer Fund is operated as an enterprise fund to account for the operations of the City's water and sewer systems on a self-supporting basis. In addition to generating enough revenue to meet current expenses, the fund must generate enough revenue to build a reserve for equipment repair and eventual capital replacements.

## Water Department

An annual water rate increase of 5% beginning in 2020 was adopted by council to ensure adequate funds for capital projects and debt repayment.

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



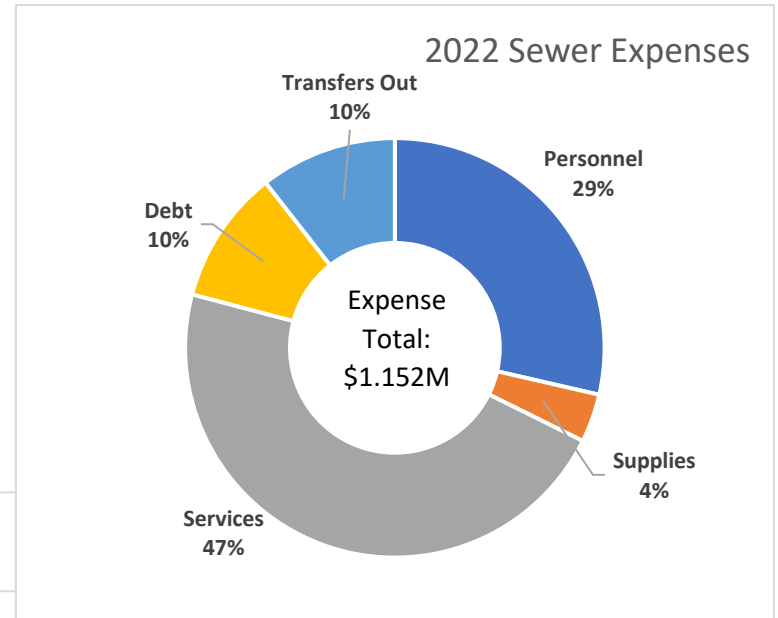
Water capital costs include:  
 \$62k in upgrades along Vancouver to the Rock Creek intersection  
 \$40k for relocation of a waterline along Foster Creek Road  
 \$100k in upgrades along Loop from Kanaka to the Columbia intersection.

# Water/Sewer Fund

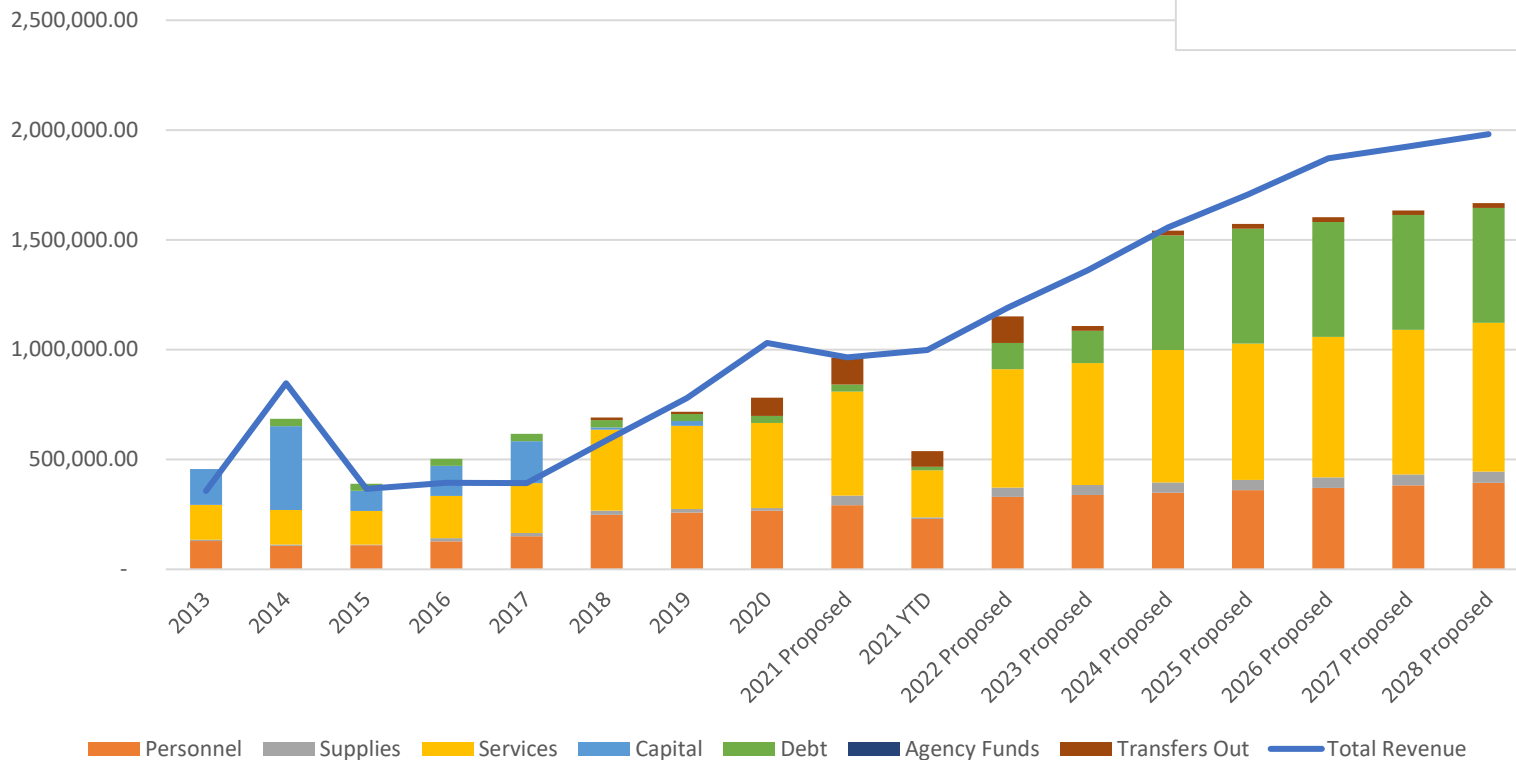
## Sewer Department

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

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



Sewer Revenue and Expense



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

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

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 400 Water/Sewer Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0400 - WS Unreserved Begin CA & Invest	94,259.50	97,513.09	251,864.61	215,714.63	215,714.63	215,714.63	218,216.56	101.2%	
400 Water/Sewer	94,259.50	97,513.09	251,864.61	215,714.63	215,714.63	215,714.63	218,216.56	101.2%	
308 51 01 0400 - WS Res Begin C&I System Dev Water	132,479.17	110,376.85	207,161.66	368,088.95	368,088.95	368,088.95	454,401.46	123.4%	
401 Water	132,479.17	110,376.85	207,161.66	368,088.95	368,088.95	368,088.95	454,401.46	123.4%	
308 51 02 0400 - WS Res Begin C&I System Dev Sewer	132,380.00	100,730.27	186,003.27	303,770.27	303,770.27	303,770.27	412,368.47	135.8%	
308 51 03 0400 - WS Res Begin C&I Sewer Outfall Debt	32,670.00	32,670.00	32,670.00	0.00	0.00	0.00	0.00	0.0%	
402 Sewer	165,050.00	133,400.27	218,673.27	303,770.27	303,770.27	303,770.27	412,368.47	135.8%	
308 Beginning Balances	391,788.67	341,290.21	677,699.54	887,573.85	887,573.85	887,573.85	1,084,986.49	122.2%	
334 04 20 0400 - Dept. Of Commerce-Energy Grant	0.00	0.00	0.00	1,000.00	94,923.00	1,000.00	1,000.00	100.0%	
343 Water	0.00	0.00	0.00	1,000.00	94,923.00	1,000.00	1,000.00	100.0%	
330 Intergovernmental Revenues	0.00	0.00	0.00	1,000.00	94,923.00	1,000.00	1,000.00	100.0%	
343 40 00 0000 - Water Sales	549,332.99	626,628.54	637,388.37	630,000.00	640,666.89	630,000.00	661,500.00	105.0%	
343 40 18 0000 - Turn on Fees	1,413.81	1,397.12	10.00	1,500.00	350.39	1,500.00	1,500.00	100.0%	
343 40 19 0000 - Disconnect/Nonpayment Fee	1,906.45	0.00	0.00	1,000.00	10.00	1,000.00	1,000.00	100.0%	
343 40 20 0000 - Water Construction Hookup	60.00	45.00	50.00	0.00	335.30	0.00	0.00	0.0%	
343 40 21 0000 - Hydrant Rental - External	1,000.00	1,350.00	967.07	600.00	379.95	600.00	600.00	100.0%	
343 40 99 0000 - Hydrant Rental-Internal (fire)	4,000.00	4,000.00	0.00	4,000.00	8,000.00	4,000.00	4,000.00	100.0%	
343 41 00 0000 - Installation Water	10,771.51	6,369.86	9,471.74	10,000.00	16,897.98	10,000.00	10,000.00	100.0%	
343 Water	568,484.76	639,790.52	647,887.18	647,100.00	666,640.51	647,100.00	678,600.00	104.9%	
343 50 00 0000 - Sewer Service Income	495,935.71	652,849.27	862,464.48	905,900.00	837,834.81	905,900.00	1,041,785.00	115.0%	
343 50 01 0000 - BOD Surcharge	34,395.72	29,009.02	39,323.82	0.00	35,409.64	0.00	0.00	0.0%	
343 50 02 0000 - Downspout-Sump Pump Discharge	12,246.49	9,272.82	6,672.58	0.00	4,730.33	0.00	0.00	0.0%	
343 51 00 0000 - Installation Sewer	600.00	450.00	750.00	300.00	75.00	300.00	300.00	100.0%	
344 Sewer	543,177.92	691,581.11	909,210.88	906,200.00	878,049.78	906,200.00	1,042,085.00	115.0%	
340 Charges For Goods & Services	1,111,662.68	1,331,371.63	1,557,098.06	1,553,300.00	1,544,690.29	1,553,300.00	1,720,685.00	110.8%	
367 40 00 0000 - Water Capital Contributions	59,895.00	96,784.81	160,927.29	46,674.00	183,674.00	46,674.00	46,674.00	100.0%	
369 10 01 0000 - Water Miscellaneous Income	1,458.18	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 400 Water/Sewer Fund

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



## 5 YEAR BUDGET COMPARISON

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### 400 Water/Sewer Fund

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

## 5 YEAR BUDGET COMPARISON

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### 400 Water/Sewer Fund

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

## 5 YEAR BUDGET COMPARISON

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### 400 Water/Sewer Fund

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

## 5 YEAR BUDGET COMPARISON

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### 400 Water/Sewer Fund

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
594 35 49 0000 - #65 Sewer Plant Upgrade-Permitting	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 64 0400 - WW-Capitalized Equipment Purchase	0.00	2,062.50	0.00	0.00	0.00	0.00	0.00	0.0%	
535 Sewer	10,921.95	21,253.83	0.00	0.00				0.0%	
594 Capital Expenditures	111,141.30	28,780.30	607,460.78	109,500.00	85,931.41	109,500.00	211,500.00	193.2%	
597 10 00 0000 - Transfer Out to 410 WW Sys. Upgrades	12,842.22	10,827.27	0.00	100,000.00	49,991.37	100,000.00	100,000.00	100.0%	
597 10 00 0406 - Transfer Out To 406 WW Short Lived Assets	0.00	0.00	21,779.00	21,779.00	21,779.00	21,779.00	21,779.00	100.0%	
597 10 00 0408 - Transfer Out To 408 WW Debt Reserve	0.00	0.00	61,191.00	0.00	0.00	0.00	0.00	0.0%	
535 Sewer	12,842.22	10,827.27	82,970.00	121,779.00	71,770.37	121,779.00	121,779.00	100.0%	
597 Interfund Transfers	12,842.22	10,827.27	82,970.00	121,779.00	71,770.37	121,779.00	121,779.00	100.0%	
508 51 00 0400 - WS-Ending Cash	0.00	0.00	0.00	218,216.56	0.00	218,216.56	225,228.66	103.2%	
400 Water/Sewer	0.00	0.00	0.00	218,216.56		218,216.56	225,228.66	103.2%	
508 51 01 0400 - WS-Water Reserve	0.00	0.00	0.00	314,762.95	0.00	314,762.95	299,075.46	95.0%	
401 Water	0.00	0.00	0.00	314,762.95		314,762.95	299,075.46	95.0%	
508 10 00 0403 - WS-Sewer Outfall Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 51 02 0400 - WS-WW Reserve	0.00	0.00	0.00	360,302.27	0.00	360,302.27	368,900.47	102.4%	
402 Sewer	0.00	0.00	0.00	360,302.27		360,302.27	368,900.47	102.4%	
999 Ending Balance	0.00	0.00	0.00	893,281.78	0.00	893,281.78	893,204.59	100.0%	
<b>TOTAL EXPENDITURES:</b>	<b>1,273,871.63</b>	<b>1,183,670.21</b>	<b>1,953,134.29</b>	<b>2,549,079.85</b>	<b>1,088,253.31</b>	<b>2,549,079.85</b>	<b>2,913,877.49</b>	<b>114.3%</b>	
FUND GAIN/LOSS:	337,162.53	677,699.54	887,573.85	0.00	1,743,032.10	0.00	0.00		

5 YEAR BUDGET COMPARISON

406 Wastewater Short Lived Asset Res

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

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

5 YEAR BUDGET COMPARISON

408 Wastewater Debt Reserve Fund

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

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

## 5 YEAR BUDGET COMPARISON

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### 410 Wastewater System Upgrades

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0410 - WW Sys Upgrades Beg Cash & Invest.	0.00	-93,407.14	0.00	0.00	0.00	0.00	0.00	0.0%	
308 91 00 0410 - WW Sys Upgrades Beg Cash & Invest.	0.00	0.00	-119,857.70	-57,601.53	-57,601.53	-57,601.53	0.00	0.0%	
<b>308 Beginning Balances</b>	<b>0.00</b>	<b>-93,407.14</b>	<b>-119,857.70</b>	<b>-57,601.53</b>	<b>-57,601.53</b>	<b>-57,601.53</b>	<b>0.00</b>	<b>0.0%</b>	
331 11 00 0000 - EDA Grant-WW Coll. Sys. Upgrades	0.00	0.00	0.00	1,733,656.00	0.00	1,733,656.00	1,733,656.00	100.0%	
334 04 20 0410 - CERB Feasibility Study-Alt. Analysis	0.00	44,600.00	0.00	0.00	5,400.00	0.00	0.00	0.0%	
<b>330 Intergovernmental Revenues</b>	<b>0.00</b>	<b>44,600.00</b>	<b>0.00</b>	<b>1,733,656.00</b>	<b>5,400.00</b>	<b>1,733,656.00</b>	<b>1,733,656.00</b>	<b>100.0%</b>	
391 20 00 0000 - USDA RDA Bond Proceeds-WW Coll. Sys. Upgrades	0.00	0.00	0.00	333,414.00	0.00	333,414.00	333,414.00	100.0%	
391 90 00 0410 - DOE Construction Loan	0.00	297,420.04	826,590.49	500,000.00	228,427.10	500,000.00	8,500,000.00	1700.0%	
<b>390 Other Financing Sources</b>	<b>0.00</b>	<b>297,420.04</b>	<b>826,590.49</b>	<b>833,414.00</b>	<b>228,427.10</b>	<b>833,414.00</b>	<b>8,833,414.00</b>	<b>1059.9%</b>	
397 05 00 0410 - Transfer In from Water/Sewer Fund	12,842.22	10,827.27	0.00	100,000.00	49,991.37	100,000.00	100,000.00	100.0%	
<b>397 Interfund Transfers</b>	<b>12,842.22</b>	<b>10,827.27</b>	<b>0.00</b>	<b>100,000.00</b>	<b>49,991.37</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100.0%</b>	
<b>TOTAL REVENUES:</b>	<b>12,842.22</b>	<b>259,440.17</b>	<b>706,732.79</b>	<b>2,609,468.47</b>	<b>226,216.94</b>	<b>2,609,468.47</b>	<b>10,667,070.00</b>	<b>408.8%</b>	
594 35 31 0010 - DOE-Imm. Improv. Supplies	0.00	25,371.37	1,184.15	0.00	0.00	0.00	0.00	0.0%	
594 35 41 0010 - DOE-Imm. Improv. Svcs	0.00	0.00	25,848.00	0.00	0.00	0.00	0.00	0.0%	
594 35 41 0410 - Value Planning Consulting Services	57,460.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 41 4102 - Feasibility Study-Consultant Svcs	47,929.52	19,047.48	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 41 4103 - DOE Design-Consultant Svcs	0.00	329,046.37	737,002.17	442,398.47	176,225.57	442,398.47	0.00	0.0%	
594 35 41 4104 - Coll. Sys. Upgrades Consultant Svcs	0.00	5,832.65	0.00	455,070.00	98,890.16	455,070.00	455,070.00	100.0%	
594 35 41 4105 - Coll. Sys. Upgrades Construction Svcs	0.00	0.00	0.00	1,712,000.00	0.00	1,712,000.00	1,712,000.00	100.0%	
594 35 41 4106 - Collection Sys. Upgrades-PUD	0.00	0.00	0.00	0.00	8,903.67	0.00	0.00	0.0%	
594 35 41 4110 - WWTP-Consultant Services	0.00	0.00	0.00	0.00	13,423.64	0.00	0.00	0.0%	
594 35 41 4111 - WWTP-Construction Services	0.00	0.00	0.00	0.00	0.00	0.00	8,500,000.00	0.0%	
594 35 41 4112 - WWTP Upgrades-PUD	0.00	0.00	0.00	0.00	39,637.70	0.00	0.00	0.0%	
594 35 49 0000 - WW Upgrades-Permitting	0.00	0.00	300.00	0.00	1,450.00	0.00	0.00	0.0%	
594 35 49 0410 - Value Planning Hosting Costs	607.48	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
594 35 49 0411 - CERB Meeting Hosting Costs	252.36	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>594 Capital Expenditures</b>	<b>106,249.36</b>	<b>379,297.87</b>	<b>764,334.32</b>	<b>2,609,468.47</b>	<b>338,530.74</b>	<b>2,609,468.47</b>	<b>10,667,070.00</b>	<b>408.8%</b>	
508 51 00 0410 - WW Cap-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
508 91 00 0410 - WW Cap-Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>999 Ending Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	

## 5 YEAR BUDGET COMPARISON

### 410 Wastewater System Upgrades

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
<b>TOTAL EXPENDITURES:</b>	106,249.36	379,297.87	764,334.32	2,609,468.47	338,530.74	2,609,468.47	10,667,070.00	408.8%	
FUND GAIN/LOSS:	-93,407.14	-119,857.70	-57,601.53	0.00	-112,313.80	0.00	0.00		

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



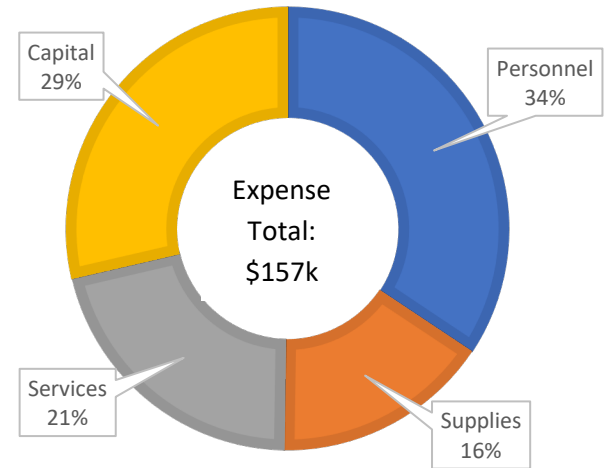
# Equipment Service Fund

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

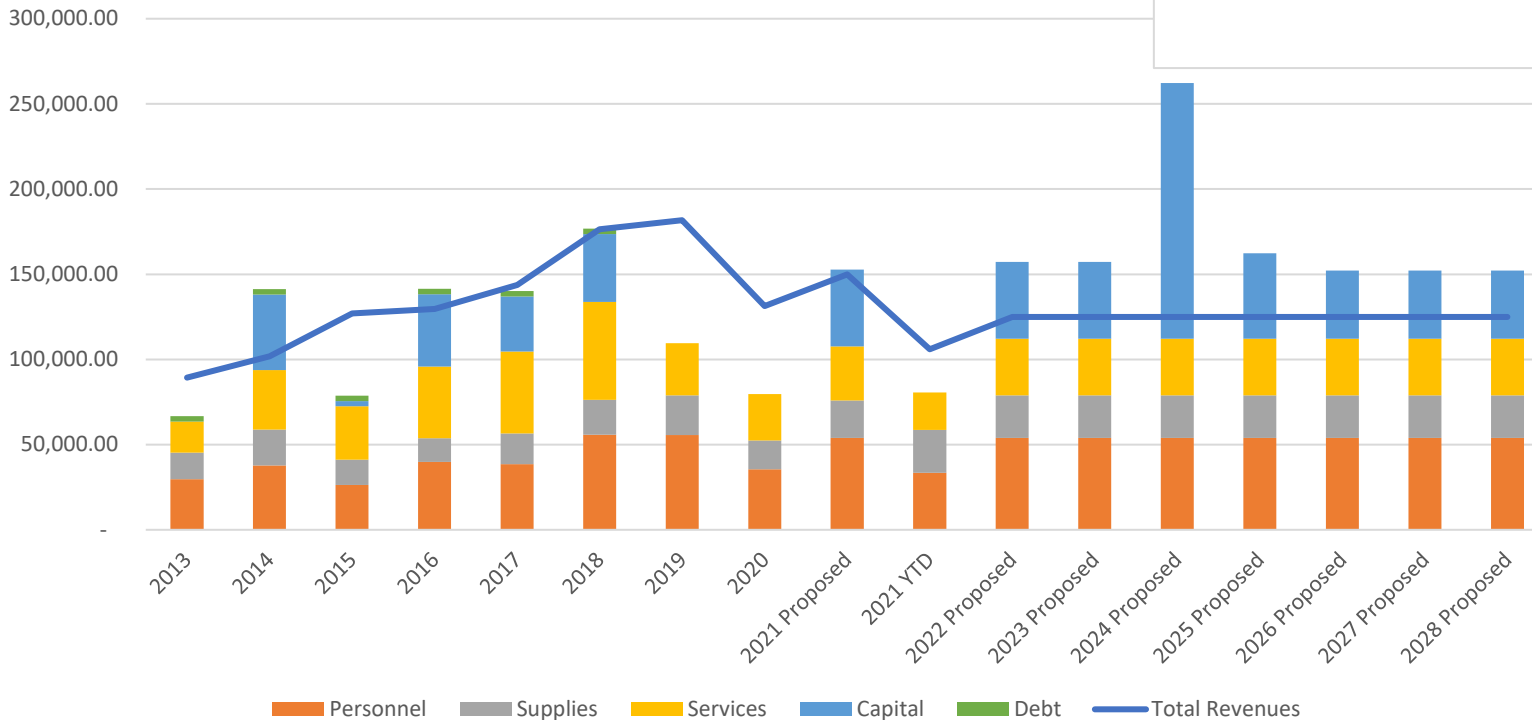
Revenues are derived from charges made against other funds for using the equipment.

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

## 2022 EQUIPMENT SERVICES EXPENSES



Equipment Services Revenue and Expenses



## Equipment Service Fund

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

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

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

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

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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### 500 Equipment Service Fund

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Appropriated	2021 Actual	2021 Proposed	2022 Appropriated	Change	Comment
308 51 00 0500 - ES Unreserved Begin CA & Invest	67,484.41	67,144.73	139,248.98	190,947.57	190,947.57	190,947.57	188,197.57	98.6%	
308 Beginning Balances	67,484.41	67,144.73	139,248.98	190,947.57	190,947.57	190,947.57	188,197.57	98.6%	
348 00 00 0000 - Equipment Rental-Internal	162,827.57	175,377.98	130,967.02	150,000.00	106,083.15	150,000.00	125,000.00	83.3%	
340 Charges For Goods & Services	162,827.57	175,377.98	130,967.02	150,000.00	106,083.15	150,000.00	125,000.00	83.3%	
361 11 00 0500 - Interest Income/ES	457.59	647.75	435.54	0.00	-62.98	0.00	0.00	0.0%	
362 10 00 0000 - Equipment Rental - External NB	1,008.00	266.00	14.00	0.00	0.00	0.00	0.00	0.0%	
362 10 02 0000 - Equipment Rental - External Ska Co	127.80	37.12	0.00	0.00	0.00	0.00	0.00	0.0%	
369 10 00 0500 - Sale of Scrap Equip Service	795.10	5,398.38	0.00	0.00	0.00	0.00	0.00	0.0%	
360 Interest & Other Earnings	2,388.49	6,349.25	449.54	0.00	-62.98	0.00	0.00	0.0%	
395 10 00 0500 - Sale of Fixed Assets	11,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
395 11 00 0000 - Costs to Dispose of Cap Assets	-48.50	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
390 Other Financing Sources	11,281.50	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>TOTAL REVENUES:</b>	<b>243,981.97</b>	<b>248,871.96</b>	<b>270,665.54</b>	<b>340,947.57</b>	<b>296,967.74</b>	<b>340,947.57</b>	<b>313,197.57</b>	<b>91.9%</b>	

## 5 YEAR BUDGET COMPARISON

City Of Stevenson

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500 Equipment Service Fund

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

## 5 YEAR BUDGET COMPARISON

### 630 Stevenson Municipal Court

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

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

# 2022 Budget Suggestions



To view all of MRSC’s budgeting resources,  
visit [mrsc.org/budgeting](https://www.mrsc.org/budgeting)

## **2022 BUDGET SUGGESTIONS**

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# Introduction

MRSC's *Budget Suggestions* publication provides local governments with timely and relevant information to assist in budget development. The data and forecasts in this publication are obtained from various state and federal agencies.

*Budget Suggestions* has been published annually since 1943 – first by our predecessor organization, the Bureau of Government Research, and since 1970 under the MRSC name as one of our signature publications.

The budgetary procedures and deadlines shown in this publication are the absolute minimums. Budgeting frequently requires more time than anticipated. We encourage local governments to start their budget process early to allow sufficient time for budget retreats, strategic planning sessions, other internal meetings, and public hearings.

*Budget Suggestions* focuses primarily on state shared revenue forecasts, economic indicators, state legislative impacts, and proposed initiatives that may impact your budget forecast and development for the forthcoming year and beyond.

The MRSC website is another great resource for budget-related information. Throughout *Budget Suggestions*, there are links to our budget webpages for further information, as well as specific budgeting tools that are only available on our website. One example is the [State Share Revenue Estimator](#) which allows users to click on their entity's name and automatically populate their state shared revenue projections for the upcoming year.

As part of the pre-budget process, we recommend that agencies review and update their financial policies to ensure they are still relevant and meet their needs and objectives. MRSC's [Financial Policies Tool Kit](#) is a great resource with areas such as fund balance, reserves, debt management, and cost allocation, as well as sample policies.

MRSC also publishes the [City Revenue Guide](#) and [County Revenue Guide](#). These publications provide in-depth discussions of property taxes, sales taxes, excise taxes, and much more and can help jurisdictions better understand existing and potential revenue sources.

All of MRSC's budgeting resources can be found at [mrsc.org/budgeting](https://www.mrsc.org/budgeting).

*Budget Suggestions* is a team effort. Eric Lowell, Finance Consultant, is the primary author of this publication. Steve Hawley, Research and Communications Analyst, is the editor of the publication. Angela Mack, Graphic Designer, makes the publication look great. If you have any comments about this year's *Budget Suggestions* publication or our online budget resources, we would love to hear them. Please send your comments to Eric Lowell at [elowell@mrsc.org](mailto:elowell@mrsc.org).

# 2022 Budget Calendar – Cities and Towns

The annual budget preparation procedures and deadlines for cities are found in [chapter 35A.33 RCW](#) (code cities) and [chapter 35.33 RCW](#) (all other cities and towns except Seattle) and outlined below. For cities that budget on a biennial basis, the current biennium is 2021-2022, which means they will be conducting the mid-biennium review and adjustment this year. (For more information, see our page on [Biennial Budgeting](#).)

Most of the pre-budget items listed below are recommendations only and are not required by statute. The rest of the items are based on statutory deadlines; cities and towns can take these steps earlier than listed or adopt different deadlines for some of these steps by ordinance or charter. We recommend that each city and town develop a timeline that best meets its needs, ensures compliance with the statutes, and provides sufficient time to prepare this vital financial plan.

For examples of budget preparation calendars adopted by cities and towns, see our webpage [2022 Budget Calendar for Cities and Towns](#). For a detailed explanation of the budget requirements, as well as some helpful practice tips, see our webpage [Budget Preparation Procedures for Cities and Towns](#).

<b>March— August</b>	<p><b>Pre-Budget Items</b></p> <ul style="list-style-type: none"> <li>Council retreat.</li> <li>Update and/or adopt financial policies.</li> <li>Public hearings for capital facility plan updates.</li> <li>Public forums or community outreach (ex: community priorities).</li> <li>Mayor/Manager communicates budget objectives to staff.</li> </ul>
<b>September</b>	<p><b>Sept 13</b> Budget request to all department heads.</p> <p><b>Sept 13–26</b> Department heads prepare estimates of revenues and expenditures. Clerk prepares estimates for debt service and all other estimates.</p> <p><b>Sept 25</b> Implicit price deflator calculated (only applies to cities of 10,000+ population).</p> <p><b>Sept 27</b> Budget estimates from department heads filed with clerk.</p>
<b>October</b>	<p><b>Oct 1</b> Clerk provides estimates filed by department heads to Mayor/Manager showing complete financial program.</p> <p><b>Oct 4</b> Mayor/Manager provides Council with estimates of revenues from all sources including estimates prepared by clerk for consideration of setting property tax levy.</p> <p><b>Mid-October to Mid-November (suggested)</b> Required public hearing on revenue sources including possible increases in property tax.</p>
<b>November</b>	<p><b>Nov 2</b> Mayor/Manager prepares preliminary budget and budget message. Files with clerk and council.</p> <p><b>Nov 1–18</b> Publication notice of preliminary budget and final hearing.</p> <p><b>Nov 1–25</b> Public hearing(s) on preliminary budget. Public hearing on revenue sources for levy setting.</p> <p><b>Nov 20</b> Copies of budget available to public</p> <p><b>Nov 30</b> Property tax levies set by ordinance and filed with the County.</p>
<b>December</b>	<p><b>Dec 6</b> Final budget hearing.</p> <p><b>Dec 31</b> Budget adoption.</p>

# 2022 Budget Calendar – Counties

The budget preparation procedures and deadlines for counties are found in [chapter 36.40 RCW](#) and outlined below. The initial procedures and requirements are the same for both annual and biennial budgets, with biennial jurisdictions required to conduct a mid-biennium review and adjustment the following year. (For more information, see our page on [Biennial Budgeting](#).)

Most of the pre-budget items listed below are recommendations only and are not required by statute. The rest of the items are statutory deadlines; the board of commissioners may alter the dates for some of these budget processes to conform to the optional alternative preliminary budget hearing date in December ([RCW 36.40.071](#)). Many counties have adopted alternative dates, and we recommend each county develop a timeline that best meets its needs, ensures compliance with the statutes, and provides sufficient time to prepare this vital financial plan.

The calendar below has been updated to reflect SHB 1309 extending the levy certification deadlines for counties; for more details see [Legislation That May Affect Your Budget](#).

For examples of budget preparation calendars adopted by counties, see our webpage [2022 Budget Calendar for Counties](#). For a detailed explanation of the budget requirements, as well as some helpful practice tips, see our webpage [Budget Preparation Procedures for Counties](#).

<b>March— June</b>	<b>Pre-Budget Items</b> Strategic planning sessions to develop goals and priorities. Update and/or adopt financial policies. Public hearings for capital facility plan updates for GMA planning counties. Capital improvement plan updates for partially planning GMA counties. Communicate budget objectives to county departments and elected offices.
<b>July</b>	<b>July 12*</b> County auditor or chief financial officer (CFO) notifies all officials of the request for budget.
<b>August</b>	<b>Before Aug 9*</b> Auditor or CFO prepares estimates for debt service and all other estimates not called for in the notification to officials. <b>Aug 9*</b> Budget estimates from all officials filed with auditor or CFO.
<b>September</b>	<b>Sept 7*</b> Preliminary county budget prepared by auditor or CFO is submitted to the commissioners. <b>Sept 20*</b> Notice of public hearing on budget and tax levies. Copies of budget available to the public. <b>Sept 25</b> Implicit price deflator calculated (only applies to counties of 10,000+ population).
<b>October</b>	<b>Oct 4*</b> Final budget hearing by board of commissioners.
<b>December</b>	<b>Dec 6</b> Alternate final budget hearing on preliminary budget; deadline to certify to assessor next year’s property taxes levied on behalf of other taxing districts (such as fire districts). <b>Dec 15</b> Deadline to certify to assessor next year’s property tax levies for county purposes. <b>Dec 31</b> Budget adoption.

\* Dates may be altered if county is using alternate budget calendar

# Budget Hearings

“How many public hearings are required for the budget process?” is one of those frequently asked questions at budget time. The following guidance reflects the minimum requirements; jurisdictions should also make sure to follow the state’s current COVID-19 guidance for public meetings.

## CITIES AND TOWNS

**By MRSC’s analysis, each city or town must hold at least three public hearings during the budget preparation process.** The minimum statutory requirements are addressed below, but please note that some cities may have adopted additional public hearing requirements by policy.

**Public Hearing #1: Property Taxes/Revenue Sources.** See [RCW 84.55.120](#). The legislative body must hold a public hearing on revenue sources for the coming year’s budget, including consideration of possible increases in property tax revenues, prior to the property tax certification deadline, which is November 30. After the hearing, a city/town may choose to pass an ordinance at the same meeting establishing the property tax levy in terms of total dollars and percent increase from the previous year. This ordinance may cover a period up to two years, but in practice most jurisdictions – even biennial budget jurisdictions – hold a revenue hearing every year.

Because of the importance of revenue forecasting as a precursor to presenting a structurally balanced budget, we suggest that the property tax hearing precede the preliminary budget hearing (see below). This would place the property tax hearing sometime between mid-October and mid-November.

Official notices must be placed in the official newspaper of the city/town prior to the public hearing. While the statute does not specifically address the length of time prior to the hearing that notice must be given, it is our recommendation that notice be provided no later than one week prior to the public hearing to ensure that the statutory intent and underlying purpose of notice is reasonably fulfilled.

**Public Hearing #2: Preliminary Budget Hearing.** See [RCW 35.33.057/RCW 35A.33.055](#) (annual budgets) and [RCW 35.34.090/RCW 35A.34.090](#) (biennial budgets).

The legislative body, or a committee thereof, must schedule preliminary “hearings on the budget or parts thereof” *prior* to the final budget hearing, which must be on or before the first Monday in December, and may require the presence of department heads to give information regarding estimates and programs. Public notice is required, but beyond the requirement to publish in the official newspaper of the city/town there are no additional publication requirements stated in statute. However, as with the property tax hearing, we recommend a minimum of one week’s publication notice.

Since the statutory language references “hearings” as plural, it has long been MRSC’s opinion that more than one preliminary budget hearing is required. However, since the statute also states that the hearings may be “on the budget or parts thereof,” we also conclude that cities and towns may count the property tax/revenue hearing outlined above as one of the required preliminary hearings. This means cities and towns must hold at least one preliminary budget hearing in addition to the property tax/revenue hearing.

**Public Hearing #3: Final Budget Hearing.** See [RCW 35.33.071/RCW 35A.33.070](#) (annual budgets) and [RCW 35.34.110/RCW 35A.34.110](#) (biennial budgets). The final budget hearing must begin on or before the first Monday in December (December 6 this year) and may continue from day-to-day beyond the first Monday but it must conclude no later than December 7 (the 25th day prior to the next fiscal year).

Official notice of the final budget hearing must be published once a week for two consecutive weeks in the official newspaper. See [RCW 35.33.061/RCW 35A.33.060](#) (annual budgets) and [RCW 35.34.100/RCW 35A.34.100](#) (biennial budgets). The timing of this notice can be challenging for those cities and towns that have an official newspaper with less than a daily release schedule, so careful planning is required.

## COUNTIES

**By MRSC’s analysis, each county must hold at least two public hearings during the budget process.** The minimum statutory requirements are addressed below, but please note that some counties may have adopted additional public hearing requirements by policy.

**Public Hearing #1: Property Taxes/Revenue Sources.** See [RCW 84.55.120](#). The legislative body must hold a public hearing on revenue sources for the coming year’s budget, including consideration of possible increases in property tax revenues, prior to the property tax certification deadline, which is now December 15, and prior to the final budget hearing.

Official notice is required in the county’s official newspaper. While the statute does not specifically address the length of time prior to the hearing that notice must be given, it is our recommendation that notice be provided no later than one week prior to the public hearing to ensure that the statutory intent and underlying purpose of the notice is reasonably fulfilled.

After the hearing, a county may choose to pass an ordinance at the same meeting establishing the property tax levy in terms of total dollars and percent increase from the previous year. This ordinance may cover a period up to two years, but in practice most jurisdictions – even biennial budget jurisdictions – hold a revenue hearing every year.

**Public Hearing #2: Final Budget Hearing.** See [RCW 36.40.070/RCW 36.40.071](#). The legislative body must meet on the first Monday in October, or alternatively the first Monday in December if using the alternate budget dates, for the budget hearing. Officials in charge of county offices, departments, services, and institutions must appear at the hearing and may, at the appropriate time, be questioned concerning their budget estimates by the commissioners or any taxpayer.

The hearing may be continued from day-to-day but may not exceed a total of five days. Upon conclusion of the hearing, the legislative body must fix and determine each budget item separately and must adopt the budget by resolution.

Official notice of the final budget hearing must be published once a week for two consecutive weeks, immediately following adoption of the preliminary budget, in the county’s official newspaper ([RCW 36.40.060](#)). The timing of this notice can be challenging for those counties that have an official newspaper with less than a daily release schedule, so careful planning is required.

## BUDGET HEARINGS FOR BIENNIAL BUDGET MID-BIENNIUM ADJUSTMENTS

### Cities/Towns

By MRSC’s analysis, each city or town must hold at least two public hearings for the mid-biennium review and adjustment. Some cities may have adopted additional public hearing requirements by policy. The biennial budget statutes state that cities “shall provide for public hearings on the proposed budget modification” and “shall provide for publication of notice of hearings consistent with publication of notices for adoption of other city or town ordinances.” See [RCW 35.34.130/RCW 35A.34.130](#).

Because “hearings” is plural, it is our interpretation that at least two public hearings are required. However, as with the initial budget development, the property tax/revenue hearing ([RCW 84.55.120](#)) can count as one of the hearings. After the revenue hearing, cities must hold at least one additional public hearing on the mid-biennium review and adjustment.

### Counties

[RCW 36.40.250](#) provides counties with the authority to adopt a biennial budget and states that there must be a “mid-biennium review and modification for the second year of the biennium.” However, the statute goes on to state that “[t]he state auditor shall establish requirements for preparing and adopting the mid-biennium review and modification for the second year of the biennium.”

The State Auditor’s Office provides limited guidance through its BARS manuals for the budget process and there are no additional requirements or guidance for the mid-biennium review. MRSC recommends that those counties with a biennial budget follow the same requirements as outlined above for cities.

## PUBLIC HEARINGS FOR BUDGET AMENDMENTS

After the budget is adopted, cities, towns, and counties may amend the budget at any time. It is especially important to monitor budget appropriation levels as you reach the end of your budget cycle. Cities, towns, and counties must have sufficient budget appropriations available for all expenditures including open period expenditures. Budget amendments, if any, must be adopted on or before December 31. Most budget amendments do not require public hearings under state law, although some jurisdictions may have adopted public hearing requirements by policy.

Cities, towns, and counties are not required to hold public hearings on budget amendments related to “nondebtable” emergencies – see [RCW 35.33.081/RCW 35A.33.080](#) (city/town annual budgets), [RCW 35.34.140/RCW 35A.34.140](#) (city/town biennial budgets), and [RCW 36.40.180](#) (counties). Public hearings are also not required for expenditures of unanticipated revenues, transfers within a single fund, or budget reductions. These types of amendments must be made by ordinance but do not require a public hearing.

However, public hearings are required for increasing expenditures for other “public emergencies” that are not considered “nondebtable” – see [RCW 35.33.091/RCW 35A.33.090](#) (city/town annual budgets), [RCW 35.34.150/RCW 35A.34.150](#) (city/town biennial budgets), and [RCW 36.40.140](#) (counties). For cities and towns, the public notice requirements are not specifically outlined in statute. MRSC recommends following the same notice requirements of the preliminary budget hearing. Counties must publish notice of the hearing, as well as a resolution stating the facts of the emergency and the estimated amount of money required to meet it, once in the official county newspaper at least one week before the hearing.

# Population Estimates

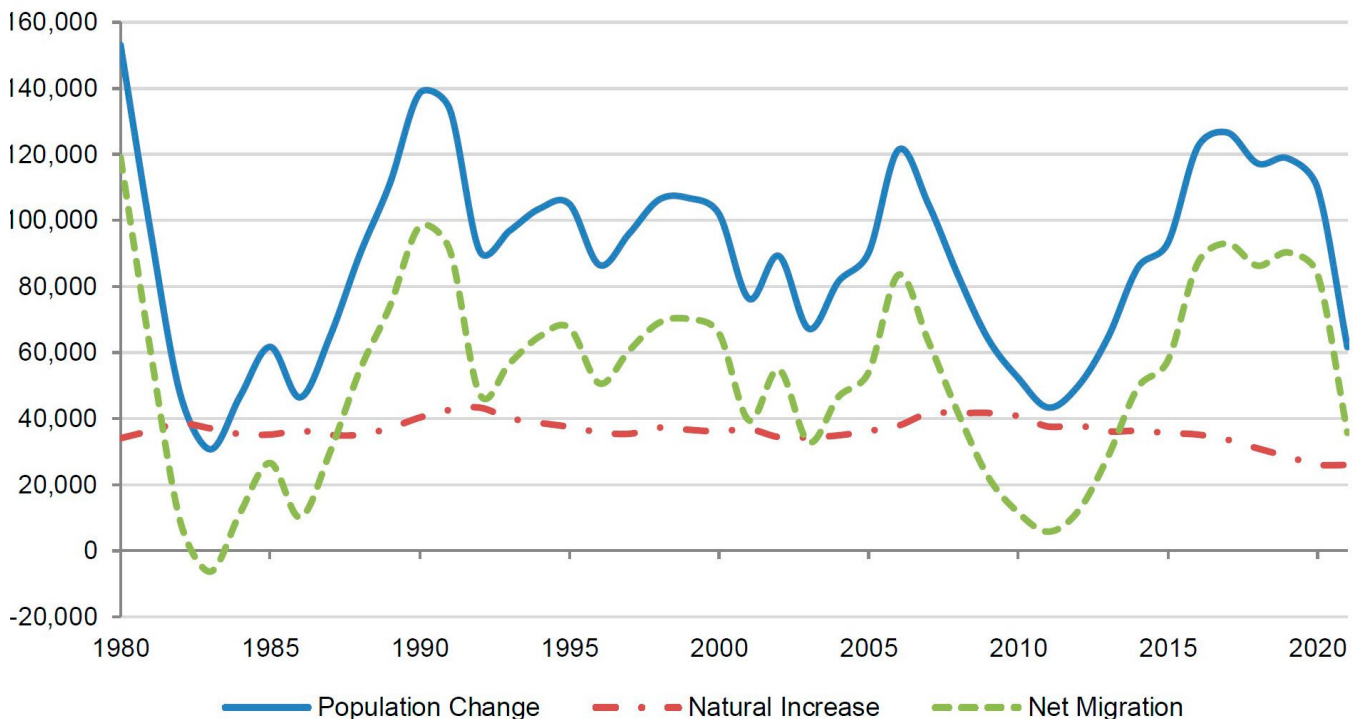
Population estimates are of particular importance to cities and counties, as they not only indicate whether the population is growing and how quickly, but they also form the basis for the distribution of many state shared revenues (see [State Shared Revenues](#) chapter).

The Office of Financial Management (OFM) is responsible for determining populations of all cities, towns, and counties every year as of April 1. Those estimates are certified to the secretary of state on or before July 1 and distributed to the state agencies responsible for making allocations or payments to local governments. The updated distribution rates then take effect on January 1 of the following year.

According to OFM’s [April 1, 2021 population estimates](#), the state’s total population now exceeds 7.76 million, an increase of just over 110,000 (1.4%) since last year. OFM originally estimated a smaller population increase of over 61,000 people (0.8%), which is reflected in the chart below. However, the initial 2020 U.S. Census data released earlier this year showed a higher statewide population than OFM’s estimate, so OFM adjusted its population estimate upward by roughly 49,000 people, bringing the total increase to just over 110,000. Because the U.S. Census has only released state totals and has not yet released city and county details, OFM proportionately distributed the adjustment to each jurisdiction based on the OFM 2020 population estimates.

The COVID-19 pandemic significantly affected the 2021 population estimates, with OFM showing an increase in deaths, decrease in births, and a dramatic drop in migration and the population living in group quarters. A number of college towns actually saw population decreases in the past year, although OFM expects some of these changes to be temporary and for population numbers to rebound once the pandemic’s impacts subside.

### Components of State Population Change



Credit: Washington State Office of Financial Management



Overall, the state’s incorporated population increased by about 73,500 (1.5%), while the unincorporated population increased by about 37,000 (1.4%). Population growth remains concentrated in the five largest metropolitan counties – Clark, King, Pierce, Snohomish, and Spokane – which represent 70% of the population growth. On a percentage basis, Franklin was the fastest growing county between 2020 and 2021 with 2.8% growth, followed by Clark at 2.7% and Chelan at 2.4%.

To see your jurisdiction’s total population and recent changes, refer to OFM’s [April 1, 2021 population estimates](#) or our [Tax and Population Data](#) webpage.



# Economic Factors

There are several economic factors that, for many, are instinctively incorporated into the budget forecasting process, especially if using judgmental forecasting and/or historical trend analyses. In particular, economic conditions may have an impact on revenue projections, especially in jurisdictions that are heavily dependent upon retail sales tax.

Major components of economic modeling in the budget process include inflation, employment, population growth, and the prevalence or concentration of particular industries within the local jurisdiction.

## STATE AND NATIONAL ECONOMIES

Last year, the outlook of the US economy was uncertain due to the COVID-19 pandemic. Washington State experienced a steep decline in employment in April 2020. Unemployment rose to 16.3% – the highest on record dating back to 1976. In June 2020, the Washington State Economic Revenue Forecast Council (ERFC) had revised its previous forecast of General Fund-State (GF-S) revenue collections, predicting a decrease of \$8.9 billion over the 2019-2021 and 2021-2023 biennia.

In September 2020, the ERFC reduced the forecasted decrease by almost half. Now a year later, ERFC's June 2021 report noted that unemployment shrunk to 5.4% in April 2021 and the forecast for GF-S revenue collections returned to levels slightly *above* those forecasted pre-pandemic for the same period.

The first quarter of 2021 saw housing construction in Washington hit its highest level since the second quarter of 1978. Home prices continue to increase in the Seattle metro area as well as many other parts of the state and nationwide. According to the Kiplinger Letter, existing homes which sold for over \$500,000 rose to 27% up from 17% a year earlier. Factors which contribute to this trend are a low inventory of homes as well as lower interest rates.

One of the hardest hit sectors of the US economy was travel and tourism. According to data found on the Transportation Security Administration (TSA) website, air travel has rebounded, although not to the levels seen in 2019. While TSA checkpoints in June 2021 saw an increase of 297% over the previous June, it was still 26% below June 2019 numbers. The King County Office of Economic and Financial Analysis in its 2021 Economic and Revenue Forecast presented in March 2021, predicts that lodging tax receipts in King County will not reach pre-pandemic levels until 2023.

As we've seen through the COVID-19 pandemic, predicting economic impacts is difficult when an event is unprecedented. As was recommended in our publication last year, we recommend following the [Economic and Revenue Forecast Council](#), federal [Bureau of Economic Analysis](#), state Employment Security Department's [Labor Market and Economic Analysis](#), and the [King County Office of Economic and Financial Analysis](#) for updates.

## CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is generally the most widely used measure of inflation. The CPI can impact local budgets in multiple ways, including:

- Statewide minimum wage and overtime salary thresholds for the coming year (announced September 30 and taking effect January 1);
- Cost-of-living adjustments and collective bargaining agreements;

- Pension adjustments; and
- Automatic increases for certain fees or revenue sources such as multi-year levy lid lifts or, for some jurisdictions, impact fees.

For more information on the CPI – including differences between the CPI-U and CPI-W indexes and the various geographic regions – see our [Consumer Price Index](#) webpage. For current data, see the Bureau of Labor Statistics [Consumer Price Index Pacific Cities and U.S. City Average Data Tables](#).

We will release information on the new minimum wage rates and overtime salary thresholds in our e-newsletters after they are released on September 30.

The state Economic and Revenue Forecast Council (ERFC) also includes CPI projections for future years in its quarterly [Economic and Revenue Forecast Publications](#) (see Table A4.1). However, this information only includes projections for the U.S. and Seattle CPI-U indexes; it does not include other geographies or any CPI-W indexes. These projections are for informational purposes only; all inflation adjustments should be based on actual CPI figures rather than projections or estimates.

## IMPLICIT PRICE DEFLATOR

The IPD is published quarterly by the federal Bureau of Economic Analysis (BEA), with monthly revisions. Its primary importance to local governments in Washington is in setting property tax levies for the coming year.

Taxing districts with a population of 10,000 or more may increase their total annual levy amount by 1% or the percentage increase of the IPD, whichever is less ([RCW 84.55.005](#)). If the 12-month change in the IPD is less than 1% as of September 25, these taxing districts cannot take the full 1% levy increase unless they adopt an ordinance or resolution of “substantial need.” (Taxing districts with a population under 10,000 are not impacted.)

Current IPD data can be found in the BEA National Income and Product Accounts (NIPA), [Table 1.1.9](#) (see Line 2, Personal Consumption Expenditures).

**At this time, it appears the IPD increase will be well above 1% for 2021**, which means cities and counties with a population of 10,000 or more should be able to increase next year’s levy amounts the full 1% without a declaring a substantial need.

The most recent data as of September 25 will be the August 26 data release, and we will publish the official IPD figure in our e-newsletters soon afterward. For more details on the IPD, including examples of substantial need findings in the unlikely event the IPD were to fall below 1%, see our [Implicit Price Deflator](#) webpage.

# Legislation That May Affect Your Budget

## COUNTY LEVY CERTIFICATION DEADLINES – SHB 1309

Beginning in 2021, [SHB 1309](#) extends the deadline for the county legislative body to certify the county's own property tax levies to the assessor from November 30 to December 15. For counties using the alternate budget dates, this resolves a conflict with [RCW 36.40.071-.090](#), which require the board of commissioners to fix the levy amount after the final budget hearing beginning the first Monday in December.

The bill also extends the deadline for the legislative body to certify property taxes for other taxing districts that cannot certify directly to the assessor – such as fire districts or cemetery districts – from November 30 to the first Monday in December.

## AFFORDABLE HOUSING ACQUISITION – ESHB 1070

[ESHB 1070](#) expands the affordable housing & related services sales tax ([RCW 82.14.530](#)) to allow the revenues to be used for acquiring affordable housing, behavioral health facilities, or land for those purposes. It also updates the definition of “affordable workforce housing” in [RCW 67.28.180](#) (related to lodging tax revenues) to 80% of the county median income. For more details, see our [Affordable Housing Funding Sources](#) page.

## FISCAL FLEXIBILITY – E2SHB 1069

[E2SHB 1069](#) expands the eligible uses of various tax revenues, as well as adjusting the number of months that a utility can lien a property for delinquent payments due to a declared state of emergency. The Mental Health & Chemical Dependency Sales & Use Tax ([RCW 82.14.460](#)) can be used to make modifications to existing facilities to address health and safety needs to deliver services.

Unlike the Mental Health & Chemical Dependency Sales & Use Tax, the expanded uses in the other taxes in the bill are temporary and expire December 31, 2023. The Criminal Justice Sales & Use Tax ([RCW 82.14.340](#)) has been expanded to include local government programs which have a reasonable relationship to reducing the numbers of people interacting with the criminal justice system including, but not limited to, reducing homelessness or improving behavioral health. The Real Estate Excise Tax (REET) First Quarter Percent ([RCW 82.46.010](#)) allows counties and cities to use greater of \$100,000 or 35% of available funds for the operation of, maintenance of, and service support for, existing capital projects, including the provision of services to residents of affordable housing or shelter units. The REET Second Quarter Percent ([RCW 82.46.035](#)) allows counties and cities to use greater of \$100,000 or 35% of available funds for the operation of, maintenance of, and service support for, existing capital projects. HB 1069 also added to the Business & Occupation Tax ([RCW 82.04.050](#)), clarifying that the sale of lodging for less than one month is not a rental or lease, and thus subject to sales and use tax.

The prohibition on using criminal justice shared revenue distributions ([RCW 82.14.310 - .330](#)) to supplant existing funding has also been temporarily removed through December 31, 2023.

Finally, under [RCW 35.21.290](#) and [RCW 35.67.210](#) a lien may be imposed for more months of delinquent utility charges when a declaration of emergency prevents collection of utility charges.

## TARGETED URBAN AREA TAX EXEMPTION – EHB 1386

[EHB 1386](#) expands Targeted Urban Area Tax Exemptions ([chapter 84.25 RCW](#)) to cities. A county or city that creates a Targeted Urban Area can offer tax exemptions to businesses that create at least 25 living wage jobs. A living wage job was changed to a job that pays \$23/hour and offers health care benefits. Priority must be given to businesses that compensate workers at prevailing wage, procure and contract with women, minority, and veteran-owned businesses, utilize apprentices from state-registered programs, and maintain certain labor standards for workers. The tax exemption is extended from December 31, 2022 to December 31, 2030. If at least 25 living wage jobs are not maintained, back property taxes must be paid to the date that the facility maintained 25 living wage jobs.

## TAX INCREMENT FINANCING – ESHB 1189

[ESHB 1189](#) allows local governments to create tax increment areas to finance public improvements. A tax increment area cannot encompass the entity’s entire boundary and must not have an assessed value that is the lesser of \$200,000,000 or 20% of the jurisdiction’s total assessed value. A local government can only have two active tax increment areas at a time, and combined cannot exceed the value threshold above. We will provide more information on tax increment financing on our website soon.

## AMERICAN RESCUE PLAN ACT (ARPA)

On March 11, 2021, the federal American Rescue Plan Act (ARPA) was signed into law. The law appropriated a \$1.9 trillion package which included \$130.2 billion in Local Fiscal Recovery Funds (LFRF) for counties, cities, and towns. The funds will be distributed in two tranches, one in 2021 and another in 2022. The US Treasury Department has published the Interim Final Rule and FAQ which discuss the eligible uses of LFRF and has also published guidance on the quarterly and annual reports required based on the type of local government. ARPA and LFRF resources from MRSC and other agencies can be found in the American Rescue Plan section of our [Coronavirus \(COVID-19\) Local Government Fiscal Impacts](#) topic page.

## NO STATEWIDE INITIATIVES IN 2021

The deadline for submitting signatures to the Secretary of State’s Office to place an initiative on the November general election ballot was 5 PM on Friday, July 2. This year, the Secretary of State’s office has confirmed to us that no signatures were filed by the deadline, so there will be no statewide initiatives on the ballot.

# Core Revenues

Property taxes and sales taxes are, for most cities and counties, the two largest revenue streams. Some cities also generate a significant amount of business & occupation (B&O) and utility tax revenues. While MRSC cannot forecast those revenues for you, we can point you toward resources to help you forecast these revenues within a reasonable margin of error.

Whatever your forecasting methodology, it is important to document the methodology and discuss it with your budget team.

For a detailed understanding of Washington’s property tax, sales tax, B&O taxes, and other local revenue sources, download MRSC’s [City Revenue Guide](#) and [County Revenue Guide](#).

## PROPERTY TAXES

The Department of Revenue (DOR) has created a [property tax calendar for 2021](#) which explains the process, the various state and local entities responsible for its development, and when you may expect to receive important property tax forecasting information.

Your local county assessor plays a vital role in certifying the assessed valuations that will be used to set your levies for the upcoming year. Typically, the assessor will distribute property tax information during the second half of September each year. This information consists of assessed valuations, new construction valuations, and state utility valuations, as well as each jurisdiction’s current levy amounts, levy rates, and maximum statutory levy rate. The county assessor will provide you with a [levy limit worksheet](#) specific to your jurisdiction that will form the basis of your property tax projection, and the assessor’s office can also help you determine whether you have banked capacity available.

To see property tax and assessed valuation for all cities, towns, or counties going back 10 years, see MRSC’s [Tax and Population Data](#) webpage. For older data, refer to the [DOR Local Taxing District Levy Detail](#) webpage.

For cities and counties of 10,000 population or greater: As stated earlier, it is unlikely that the implicit price deflator will fall below 1% this year, so you should be able to levy the full 1% annual increase without a finding of substantial need.

## SALES TAXES

Sales tax revenues fluctuate depending upon local economic activity. To assist with your sales tax projections, it will be important to monitor actual sales tax revenues being reported and remitted to your entity. Cities and counties can access sales tax reports via the [My DOR Partner Portal](#).

To see the last 10 years of annual sales tax distribution data for the “first half” and “second half” (general fund) sales taxes, see MRSC’s [Tax and Population Data](#) webpage. Many jurisdictions have also imposed additional sales taxes that are restricted to certain purposes. Our webpage also includes a spreadsheet listing local sales tax rates and components, to help explain what portion of the local sales tax rate goes to which entity and what the money can be used for.

## B&O AND UTILITY TAXES

When forecasting B&O and utility taxes, it is important to know whether utilities are increasing their rates or whether local businesses are expanding or contracting.

## BALLOT MEASURE PLANNING

If your jurisdiction is considering a voted revenue increase in the next year or two, such as a levy lid lift, bond measure, or voted sales tax, you must plan ahead and keep the various statutory requirements and deadlines in mind (see [RCW 29A.04.321](#) for counties and [RCW 29A.04.330](#) for cities and towns). Below are the key statutory deadlines.

Key Dates for Voted Revenue Increases				
Election	Filing deadline	Election date	Approved sales tax changes take effect (RCW 82.14.055)	Approved property tax changes take effect (RCW 84.52.070)
2021 Primary	Already passed	August 3, 2021	January 1, 2022	2022
2021 General	August 3, 2021	November 2, 2021	April 1, 2022	2022
2022 Feb. Special	December 10, 2021	February 8, 2022	July 1, 2022	2023
2022 Apr. Special	February 25, 2022	April 26, 2022	January 1, 2023*	2023
2022 Primary	May 13, 2022	August 2, 2022	January 1, 2023	2023
2022 General	August 2, 2022	November 8, 2022	April 1, 2023	2023

*\*Beginning in 2017, sales tax rates no longer change on October 1*

You should also consider whether any other jurisdictions are planning ballot measures that will appear on the same ballot, as well as whether your measure requires a simple majority (50% plus one) or a supermajority (60%) in order to pass.

Bond measures and 60% voted property taxes also require a certain minimum level of voter turnout compared to the most recent general election, referred to as “validation.” Validation is not a problem for most jurisdictions in most years, but it can create difficulties for some jurisdictions in low-turnout special elections or in years immediately following high-turnout elections – such as 2023 and 2025 following the state/federal elections. For details and to see which types of ballot measures require validation, see MRSC’s [City Revenue Guide](#) and [County Revenue Guide](#).

To see how ballot measures have fared in other jurisdictions recently, see MRSC’s [Local Ballot Measure Database](#).

# State Shared Revenues

The State of Washington distributes a number of “state shared revenues” to cities, towns, and counties. Some of these revenues are distributed to all entities solely on a population (per capita) basis, while others are based on different factors and/or are only distributed to jurisdictions that meet certain criteria.

Forecasting state shared revenues can be somewhat tricky. First of all, the state fiscal year begins July 1 and ends June 30, while all cities and counties in Washington use a calendar year budget (January 1 to December 31). As a result, legislation can and often does impact shared revenue distributions halfway through the local government budget year.

Secondly, it is impossible to predict what the legislature will do – in recent years, it has added new distributions (increased gas taxes, multimodal transportation, and marijuana excise taxes), reduced distributions (marijuana excise taxes, which were later restored), and attempted to eliminate distributions (the fire insurance premium tax, which was preserved by the governor’s veto). When creating long-range forecasts, remember that these resources are potentially vulnerable during each legislative session. Careful monitoring of legislative sessions will help you keep abreast of changes to these revenue sources, and strategically thinking and planning for potential shortfalls will help minimize the impacts to your budget.

And finally, some of the revenue distributions can vary significantly from year to year based on certain formulas, economic activity, and other factors.

We have provided our best estimates of the state shared revenue distributions for 2022 and 2023 based on the 2021-2023 state biennial budget (July 1, 2021 to June 30, 2023) and economic and revenue forecasts created by the Economic and Revenue Forecast Council (ERFC). For those distributions that are done on a strictly per capita basis, we have provided per capita estimates (see the [Per Capita Shared Revenue Forecast Tables](#) near the end of this publication). You can also view the total estimated per capita distributions, tailored to your specific jurisdiction, in our online [State Shared Revenue Estimator](#).



## SHARED REVENUE DISTRIBUTION CALENDAR

Shared revenues are distributed on the last business day of the month. Some are distributed monthly and others quarterly, while the fire insurance premium tax is distributed on an annual basis, according to the schedule below.

Shared Revenue Distribution Calendar												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Gas Tax (MVFT)	●	●	●	●	●	●	●	●	●	●	●	●
Increased Gas Tax (MVFT)			●			●			●			●
Multimodal Distribution			●			●			●			●
Liquor Excise Tax	●			●			●			●		
Liquor Profits			●			●			●			●
Marijuana Excise Tax			●			●			●			●
Criminal Justice	●			●			●			●		
Fire Insurance Premium Tax					●							
City/County Assistance			●			●			●			●

## POPULATION AND ANNEXATION ADJUSTMENTS

Changes in total distribution *amounts* (if any) begin each year on July 1, the beginning of the state’s fiscal period. The per capita distribution *rates* are updated each year on January 1 to reflect the most recent OFM annual population estimates. Our 2022 per capita estimates are based on the April 1, 2021 OFM population estimates, with an **incorporated population of 5,064,210** and an **unincorporated population of 2,702,715**, for a **total statewide population of 7,766,925** (see the [Population Estimates](#) section).

In addition, OFM makes quarterly adjustments for any new annexations (see OFM’s [Central Annexation Tracking System](#)). Cities that annex qualify for state shared revenue distributions on their new population base starting the first day of the quarter after the effective date of the OFM-approved annexation. Distributions for other cities, towns, and counties may be adjusted slightly each quarter as a result, but the overall impact on per capita distribution rates should be minimal.

The rest of this publication will describe the various state shared revenues distributed to cities and counties and provide projected distribution amounts and, for per capita revenues only, distribution rates.

## CITY-COUNTY ASSISTANCE

The State of Washington imposes a real estate excise tax (REET) on each sale of real property ([RCW 82.45.060](#)), in addition to any local real estate excise taxes.

1.4% of the state REET is deposited into the city-county assistance account ([RCW 43.08.290](#)) to provide assistance for certain cities and counties that meet the statutory qualifications (see the formulas in the tables below). Half of these funds are distributed to cities and the other half to counties.

These funds were originally intended to mitigate the loss of the motor vehicle excise tax (MVET) that was distributed to local governments as a means of equalization of sales tax.

The formula used to allocate city funding is based on a sales and property tax equalization formula and the 2005 MVET backfill levels. The maximum distribution for any eligible city was originally capped at \$100,000, to be increased each year by the increase in the July implicit price deflator (IPD) for personal consumption expenditures. The **2021 cap is \$129,501**.

City Assistance Distributions	
City/Town Population	Distribution Formula
<p><b>5,000 or less</b></p> <p><i>Only eligible if per capita assessed value is less than 2x the statewide average for all cities</i></p>	<p><b>Greater of</b></p> <ul style="list-style-type: none"> <li>• 55% sales tax equalization on “first half” local sales tax;</li> <li>• 55% property tax equalization based on per capita assessed values (per \$1,000 AV); or</li> <li>• 2005 MVET backfill.</li> </ul> <p><i>Not to exceed \$129,501 (in 2021)</i></p>
<p><b>Greater than 5,000</b></p> <p><i>Only eligible if per capita assessed value is less than the statewide average for all cities</i></p>	<p><b>Greater of</b></p> <ul style="list-style-type: none"> <li>• 50% sales tax equalization on “first half” local sales tax; or</li> <li>• 55% property tax equalization based on per capita assessed values (per \$1,000 AV)</li> </ul> <p><i>Not to exceed \$129,501 (in 2021)</i></p>

*Any city that incorporates after August 1, 2005 is not eligible for funding.*

If there are not enough revenues to fund the city distributions, then they will be reduced proportionately. If there are more revenues than necessary to fund the above distributions, the excess is to be distributed proportionately on the basis of population among those cities that have qualified for city-county assistance and impose the full second half-cent of the sales and use tax under [RCW 82.14.030\(2\)](#).

The county formulas are shown on the next page. Unlike cities, there are no eligibility restrictions. The sales tax equalization threshold for counties was originally set at \$250,000, to be increased each year by the increase in the July implicit price deflator (IPD) for personal consumption expenditures. The **2021 cap is \$312,162**.

## County Assistance Distributions

Unincorporated Population	Distribution Formula
<b>Greater than 100,000</b>	<b>Sales tax equalization up to the greater of:</b> <ul style="list-style-type: none"> <li>• \$312,162 (in 2021); or</li> <li>• 65% of the statewide per capita average collected for “first half-cent” sales tax in unincorporated areas in the previous fiscal year</li> </ul>
<b>15,001 to 100,000</b>	<b>Sales tax equalization up to the greater of:</b> <ul style="list-style-type: none"> <li>• \$312,162 (in 2021); or</li> <li>• 70% of the statewide per capita average for “first half-cent” sales tax in unincorporated areas in the previous fiscal year</li> </ul>
<b>15,000 or less</b>	<b>Greater of</b> <ul style="list-style-type: none"> <li>• Sales tax equalization to \$312,162 (in 2021);</li> <li>• Sales tax equalization to 70% of the statewide per capita average for “first half-cent” sales tax in unincorporated areas in the previous fiscal year; or</li> <li>• The amount the county received in “backfill” for FY 2005 under section 716, Ch. 276, Laws of 2004 (amended state budget).</li> </ul>

If there are not enough revenues to fund the county distributions as outlined above, then they will be reduced proportionately. If there are more revenues than necessary to fund the above distributions, the excess is to be distributed proportionately on the basis of the unincorporated population among those counties that have qualified for city-county assistance funding and impose the full second half-cent of the sales and use tax under [RCW 82.14.030\(2\)](#).

### Certification and distribution dates

The Department of Revenue (DOR) must certify the amounts to be distributed each year by October 1, with preliminary estimates available by September 1.

Funds are required to be distributed quarterly on January 1, April 1, July 1, and October 1. In order for these distribution dates to be met, the transfers are made on the last day of the previous month in conjunction with the regular remittance of revenues from the State Treasurer’s Office (OST) to local governments. As a result, the January 1 remittance is received on December 31, which is part of the current budget cycle for cities, towns, and counties instead of being received in the next budget period. This means that, for budgeting purposes, cities and counties are dealing with two different certification years.

Here’s how it works: when you pass your budget for 2022 later this year, you will know the amount for which you are certified for 2022, but keep in mind that the first payment from that certification will arrive in December and will become part of the current year’s revenues. The amount you forecast for 2022 will depend on the October 1, 2021 certification, less the January distribution (received December 31), plus your “guesstimate” of your January 2023 distribution (certified October 1, 2022 and received December 31, 2022).

## City-County Assistance Distribution Certification and Payment Dates

		Statutory Date for Distribution	Actual Payment Date <i>last business day of month</i>	Certification Date
2021 Budget	1st Quarter	April 1, 2021	March 2021	October 1, 2020
	2nd Quarter	July 1, 2021	June 2021	October 1, 2020
	3rd Quarter	October 1, 2021	September 2021	October 1, 2020
	4th Quarter	January 1, 2022	December 2021	October 1, 2021
2022 Budget	1st Quarter	April 1, 2022	March 2022	October 1, 2021
	2nd Quarter	July 1, 2022	June 2022	October 1, 2021
	3rd Quarter	October 1, 2022	September 2022	October 1, 2021
	4th Quarter	January 1, 2023	December 2022	October 1, 2022

The city-county assistance fund receives its revenues from the sales of real property, so when the real estate market is active funds are frequently sufficient to distribute. However, revenues decrease when there is a downturn in the economy, as was the case during the Great Recession and several years thereafter. During that time cities and counties received a decreased distribution. Because of the weighted formula, there was enough to fully fund the counties during many of those years, but cities received only a proportion of their certified amounts.

Real estate sales have been brisk throughout the state for the past several years resulting in increased distributions for both cities and counties. In the ERFC June 2020 forecast, it was predicted that housing sales would be lower in 2020 and 2021 due to the COVID-19 pandemic, and therefore lower REET amounts were projected. But in fact, housing sales have remained strong during this period.

### 2021 Update

The total certification amount for 2021 was \$11.27 million for cities and \$5.4 million for counties. Of this amount, both cities and counties received their January distribution in calendar year 2020 (see distribution table) and you have now received the April and July distributions. According to the June 2021 ERFC forecast of real estate excise tax receipts, cities and counties are currently expected to receive \$3.62 million from the real estate excise tax in the October distribution, which will be paid out at the end of September. That would bring the total so far for 2021 to \$20.20 million. There will be one more payment this calendar year – the January 2022 distribution, which cities and counties will receive at the end of December.

To update your forecast for 2021, you can go to the Department of Revenue (DOR) [City-County Assistance webpage](#) and click on “2021 City and County Distributions.” These spreadsheets show the amounts for which each city and county were certified in 2020. Remember to adjust the estimated total for the distribution date differences explained in the table above.

The preliminary estimates for City-County Assistance distributions in 2022 will be available in September. They will be posted on the DOR [City-County Assistance webpage](#) under “**2022 City and County Distribution Estimates.**”

The June forecast provided by ERFC estimates that the January 2022 distribution (December 2021 payment) will be \$2,765,000 each for cities and counties. That would make the statewide total for the four payments for the 2021 budget year equal \$22.96 million. This means that counties will receive significantly more than their certification amount, while cities should receive roughly their full certification amount.

## 2022 Forecast

As previously mentioned the DOR will release the estimates in September. The June 2021 ERFC forecasts indicate a distribution of \$10.33 million each for cities and counties.

If you cannot wait until the release of the preliminary certification in September to make your budget estimate for 2022, then take your entity's percentage share of the 2021 certification and multiply it by the estimated pot of city or county revenue for 2022, or \$10.33 million. This methodology assumes that your share of the last payment in 2021 (which will come from the October 1, 2021 certification) will be the same percentage amount as the first three payments, and this is a reasonably good assumption for most entities. But the September and October numbers will be the more reliable estimates, especially if you are one of those jurisdictions close to the limits on the distribution formula provided at the beginning of this discussion.

Another wrinkle in revenue forecasting is the timing of the preliminary certification. [RCW 43.08.290\(6\)\(d\)](#) states, in part:

By September 1, 2010, and September 1st of every year thereafter, the department of revenue must make available a preliminary certification of the amounts to be distributed under this section...

A component of releasing the ESSB 6050 distributions is having the Implicit Price Deflator (IPD) for personal consumption expenditures, and what the drafter of the legislation did not realize is that the July IPD for personal consumption expenditures is not published until the third week of September. Therefore the "preliminary" certification is not available on September 1. As mentioned, the October release by DOR will be your most accurate estimate for next year's distributions.

*Editor's Note: The real estate excise tax revenues and forecasts are the work of Eric Swenson of the Washington State Economic and Revenue Forecast Council (ERFC).*

## CRIMINAL JUSTICE REVENUES – CITIES

There are two separate criminal justice distributions for cities, created by [RCW 82.14.320](#) and [82.14.330](#). Each program originally (in state fiscal year 2000) appropriated a total of \$4.6 million, to be increased each July by the “fiscal growth factor” set forth in [RCW 43.135.025](#). The fiscal growth factor is the average annual growth in state personal income for the prior ten fiscal years, and the distributions have now grown to total \$10,829,607 (as of 2021) for each of these two separate criminal justice resources. The amount to be distributed for 2022 will be \$11,456,641 for each program, an increase of 5.79%.

Criminal justice revenues created by [RCW 82.14.320](#) – the “Criminal Justice – High Crime” distributions – are distributed partially based on crime rates and we cannot forecast them. The cities that may qualify for these funds know who they are and are aware of the problems they have in forecasting these revenues. As mentioned earlier, [HB 1069](#) temporarily allows these funds to supplant existing revenues through December 31, 2023.

### City Criminal Justice – High Crime

<b>Eligible jurisdictions</b>	Any city or town with a crime rate over 125% of the annual statewide average that also meets the other requirements of <a href="#">RCW 82.14.320(2)</a>
<b>Estimated 2022 distribution</b>	<i>No estimate provided. Determined by population, crime rates, and other factors.</i>
<b>Payment received</b>	Quarterly at the end of January, April, July, and October
<b>Revenue must be used for</b>	Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023

Criminal justice funds created by [RCW 82.14.330](#) have four different components for distribution:

- **Population:** 16%, or \$1,833,063, is distributed to all cities and towns on a per capita basis, with each city receiving a minimum of \$1,000 no matter how small its population.
- **Special Programs:** 54%, or \$6,186,586, is distributed to all cities and towns on a strictly per capita basis to be used for innovative law enforcement strategies, programs to help at-risk children or child abuse victims, and programs to reduce the level of domestic violence or to provide counseling for domestic violence victims. While these funds must be spent in these specific areas, there is no requirement for how much must be spent in each area. The city’s entire distribution could be spent in only one of these areas if the city wishes.
- **Contracted Services:** 10%, or \$1,145,664, goes to cities that contract with another governmental agency for the majority of their law enforcement services. Cities that qualify for this distribution must notify the Department of Commerce by **November 30, 2021** to receive 2022 distributions. Cities are responsible for notifying Commerce of any changes regarding these contractual relationships. However, any cities that are added to or removed from this list will only impact distributions for the next calendar year, and no adjustments will be made retroactively.
- **Violent Crime:** 20%, or \$2,291,328, goes to cities with a three-year average violent crime rate (per 1,000 population) above 150% of the three-year statewide average. No city may receive more than \$1.00 per capita.

On the next page is a summary of the four distributions under [RCW 82.14.330](#). These are the labels under which the state treasurer’s office makes the quarterly distributions.

## City Criminal Justice – Population

Eligible jurisdictions	All cities and towns
Estimated 2022 distribution	\$0.35 per capita; minimum distribution of \$1,000 per city/town, which is factored into our calculations.
Payment received	Quarterly at the end of January, April, July, and October
Revenue must be used for	Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023

## City Criminal Justice – Special Programs

Eligible jurisdictions	All cities and towns
Estimated 2022 distribution	\$1.24 per capita
Payment received	Quarterly at the end of January, April, July, and October
Revenue must be used for	Innovative law enforcement strategies, programs for child abuse victims/at-risk children, and/or domestic violence programs

## City Criminal Justice – Contracted Services

Eligible jurisdictions	Any city or town that contracts with another local government agency for the majority of its law enforcement services
Estimated 2022 distribution	<i>No estimate provided. Determined by population and number of cities that contract for law enforcement.</i>
Payment received	Quarterly at the end of January, April, July, and October
Revenue must be used for	Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023

## City Criminal Justice – Violent Crime

Eligible jurisdictions	Any city or town with a violent crime rate over 150% of the three-year statewide average.
Estimated 2022 distribution	<i>No estimate provided. Determined by crime rate and population; no city may receive more than \$1.00 per capita.</i>
Payment received	Quarterly at the end of January, April, July, and October
Revenue must be used for	Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023

## CRIMINAL JUSTICE REVENUES – COUNTIES

Counties receive state shared criminal justice funds from the state general fund under the provisions of [RCW 82.14.310](#). The initial appropriation, made by the state in fiscal year 2000, was \$23.2 million and is increased each July by the “[fiscal growth factor](#),” the same as cities. The county funding formula includes population, crime rate, and the annual number of criminal cases filed in superior court. Because revenues are not distributed on a strictly per capita basis, we cannot provide a per capita forecast. The amount to be distributed for 2022 will be \$57,781,319, an increase of 5.79%.

As mentioned earlier, [HB 1069](#) temporarily allows these funds to supplant existing revenues through December 31, 2023.

County Criminal Justice	
Eligible jurisdictions	All counties
Estimated 2022 distribution	<i>No estimate provided. Determined by population, crime rate, and number of criminal cases filed in superior court.</i>
Payment received	Quarterly at the end of January, April, July, and October
Revenue must be used for	Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2023.



## FIRE INSURANCE PREMIUM TAX

[RCW 41.16.050](#) requires each municipality having a regularly organized full-time fire department with paid firefighters to establish a firefighters’ pension fund. This fund is to consist of all bequests, gifts, or donations given or paid to the municipality for the firefighters’ pension fund; a proportional share of the state tax on fire insurance premiums; property taxes collected under the provisions of [RCW 41.16.060](#); interest on the investments of the fund; and any contributions made by firefighters themselves.

The state collects a 2% tax on the premiums of all insurance policies written. Of the tax collected on fire policies and the fire component of homeowner’s and commercial multi-peril policies, 25% is distributed to cities and fire districts that have firefighters’ pension funds.

The moneys received from the tax on fire insurance premiums under [RCW 41.16.050](#) are distributed to those cities and fire districts with a pre-LEOFF firefighters’ pension fund based on their proportionate number of paid firefighters – a calculation known as the “ratio value.” Each year, on or before January 15, cities and fire districts must certify to the State Treasurer their number of paid firefighters. The Office of Insurance Commissioner (OIC) must certify the fire insurance premiums collected between April 1 and March 31 and remit the funds to the State Treasurer’s office by May 15th. These moneys are then distributed to the reporting jurisdictions by the end of May each year based upon the calculated ratio value of insurance premiums/firefighters.

The fire insurance premiums certified for distribution by OIC for 2021 amounted to \$5,665,237, and the number of paid firefighters reported on January 15 by 44 cities and 2 fire districts was 4,780. The ratio value for 2021 is \$1,185.20 per paid firefighter, which was 1.05% greater than our forecast made last year.

### 2022 Projection

This state shared revenue distribution has been the subject of debate in previous legislative sessions when the economic forecast has been challenging. The 2021-2023 state operating budget ([ESSB 5092 § 801](#)) did not fully fund this appropriation due to an error in information received by the legislature which was not discovered until after the budget was passed.

However, the intent of the legislature was to fully fund this appropriation; the May 2021 distribution was smaller than anticipated but the state made cities whole with an additional distribution in June. For the next fiscal year, the plan is to fully fund the appropriation with a budget amendment in the next session and base the distributions on the actual fire insurance premium tax collections.

The Washington State Office of the Insurance Commissioner forecasts a 4.5% increase in the fire insurance premium tax in 2022, and we have also projected that the number of paid firefighters will remain flat in 2022. The actual figures will be calculated in 2022 based on the number of paid firefighters reported, fire insurance loss experience, and premiums paid.

### 2022 Distribution Estimates: Fire Insurance Premium Tax

Eligible jurisdictions	All cities and fire districts with a pre-LEOFF firefighters’ pension fund
Estimated 2022 ratio value	\$1,238.53 per paid firefighter
Payment received	In one lump sum on May 30, 2022
Revenue must be used for	Firefighters’ pension fund

## LIQUOR REVENUES

Liquor revenues have two separate distributions that are received at different times. There is a state shared distribution from the liquor revolving account for licensing fees (this is referred to by the state and others as “liquor profits”), and there is a distribution from the liquor excise tax account that represents a portion of the excise tax collected on liquor sales. The total distribution from liquor profits is the same each year, while the total distribution for liquor excise taxes varies depending on actual liquor sales.

### Liquor Excise Taxes

The formula works as follows:

1. 35% of liquor excise tax collected is deposited in the “liquor excise tax fund” for distribution to cities, towns, and counties ([RCW 82.08.160\(1\)](#)).
2. \$2.5 million each quarter (\$10 million a year) is deducted from the liquor excise tax fund and remitted to the state general fund ([RCW 82.08.170\(3\)](#)).
3. Of the remaining amount, 80% is distributed to cities (based on population) and 20% is distributed to counties (based on unincorporated population).

The June 2021 forecasts by the ERFC project a fair increase (11.3%) in liquor excise tax collections, resulting in an increase in distributions. The revised forecast for 2021 distributions is \$34,652,337 for cities and \$8,015,569 for counties.

For calendar year 2022 the ERFC projects a 5.8% decrease to liquor excise tax revenues that are to be deposited into the liquor excise tax fund. After deductions, the total local government distributions are estimated to be \$32,645,124 for cities and \$7,513,766 for counties.

It’s important to note that the distributions to cities and counties occur with a lag of one quarter after the collections are made by the state. This difference in timing makes state estimates and our estimates hard to compare. When comparing distributions by the state treasurer’s office to the ERFC forecasts there is usually a variation of plus or minus 2%.

### Liquor Excise Taxes

<b>Eligible jurisdictions</b>	All cities, towns, and counties
<b>Estimated 2022 distribution</b>	<b>Cities:</b> \$6.45 per capita <b>Counties:</b> \$2.78 per capita (unincorporated population)
<b>Payment received</b>	Quarterly at the end of January, April, July, and October
<b>Revenue must be used for</b>	At least 2% must be used for a licensed or certified alcohol or drug addiction program. The remaining 98% may be used for any lawful governmental purpose.

*Editor’s Note: The liquor excise tax forecasts are the work of Lance Carey of the Washington State Economic and Revenue Forecast Council (ERFC).*

## Liquor Profits

Initiative 1183 in 2011 not only privatized liquor sales in Washington, but it also changed the types of liquor revenues collected by the state. The state is now collecting revenue in the form of license fees from distributors and retailers, rather than profits from the state-run liquor stores. However, the Liquor and Cannabis Board (LCB) continues to call these funds “liquor profits.” A portion of these collections go to cities, counties, and border jurisdictions. Codified as [RCW 66.24.065](#), it reads:

The distribution of spirits license fees under [RCW 66.24.630](#) and [66.24.055](#) through the liquor revolving fund to border areas, counties, cities, towns, and [MRSC] must be made in a manner that provides that each category of recipients receive, in the aggregate, no less than it received from the liquor revolving fund during comparable periods prior to December 8, 2011. An additional distribution of ten million dollars per year from the spirits license fees must be provided to border areas, counties, cities, and towns through the liquor revolving fund for the purpose of enhancing public safety programs.

The “comparable periods prior to December 8, 2011” were determined by the Office of Financial Management (OFM) to be December 2010, March 2011, July 2011, and September 2011. The liquor profit revenue for cities, counties, and border areas for those four quarters was \$39,438,000. To this amount, LCB adds the \$10 million to enhance public safety programs for a total liquor profits distribution of \$49,438,000 each year. Of that amount, 0.3%, which equals \$148,314, is distributed to border cities and counties based on traffic totals, crime statistics, and per capita law enforcement spending. The remaining \$49,289,686 is distributed as follows:

- Cities receive 80%, or \$39,431,749 annually, distributed proportionately by population.
- Counties receive 20%, or \$9,857,937 annually, distributed proportionately by unincorporated population.

As noted in the statute, \$10 million of the \$49,438,000 – just under 20.23% – must be spent on “enhancing public safety programs.” We recommend that each city or county split its distribution so that it can account separately for the portion that must be spent on public safety. To calculate the portion that must be used for public safety purposes, multiply your distribution by 20.23%, or 0.2023. In addition, at least 2% of your distribution must be used for a licensed or certified alcohol or drug addiction program under [RCW 71.24.555](#).

When forecasting liquor profits beyond next year’s budget it’s important to note that the total city and county distributions will remain the same from year to year unless the legislature amends the statute. The initiative did not include any measures to account for inflation. We have incorporated a per capita ratio value in the rate tables at the end of this chapter and the ratio values will vary slightly each year due to population changes.

### Liquor Profits

<b>Eligible jurisdictions</b>	All cities, towns, and counties that do not prohibit the sale of liquor
<b>Estimated 2022 distribution</b>	<b>Cities:</b> \$7.79 per capita <b>Counties:</b> \$3.65 per capita (unincorporated population) <i>Border cities and counties get extra distributions based on traffic totals, crime rate, and per capita law enforcement spending</i>
<b>Payment received</b>	Quarterly at the end of March, June, September, and December
<b>Revenue must be used for</b>	At least 20.23% must be used for public safety programs, and an additional 2% must be used for an approved alcohol or drug addiction program. The remaining 77.77% may be used for any lawful governmental purpose.

## MARIJUANA EXCISE TAX

The state's marijuana taxation collections and distribution are codified in [RCW 69.50.530-.540](#) and provide for revenue sharing with cities and counties, but the formula is a bit complicated.

The state distributes a portion of the marijuana excise taxes to the Liquor and Cannabis Board (LCB) and various state agencies and programs on a quarterly basis. At the end of each state fiscal year (June 30), the state treasurer must transfer any remaining unappropriated marijuana excise tax revenues into the state's general fund.

If marijuana excise tax collections deposited into the general fund in the prior fiscal year exceed \$25 million, then the legislature must appropriate an amount equal to 30% of those general fund deposits to cities, towns, and counties, up to a maximum of \$20 million per year. This amount was previously capped at \$15 million per year, but beginning in state fiscal year 2022 (July 1, 2021-June 30, 2022) the cap has increased to \$20 million, a 33% increase.

To summarize: If marijuana deposits to the state general fund exceed \$66.67 million, cities and counties will receive the full \$20 million distribution (30% of \$66.67 million). The ERFC June 2021 Economic and Revenue Forecast, [Table 3.18](#), projects the general fund deposits to be well above that threshold in current and future years, so barring any legislative changes cities and counties should receive the maximum \$20 million distribution each year.

The \$20 million is distributed as follows:

- 30%, or \$6 million – the “retail share” – goes to cities, towns, and counties where licensed marijuana retailers are physically located and in proportional share to the total revenues generated.
- 70%, or \$14 million – the “per capita share” – is distributed on a per capita basis to all cities, towns, and counties that allow the siting of marijuana producers, processors, and retailers. Cities, towns, and counties that prohibit marijuana producers, processors, or retailers are not eligible. Of this amount:
  - \$8.4 million (60%) goes to eligible counties based on each county's total proportional population (*note that this is total population, unlike the other state shared distributions which are calculated based on unincorporated population*)
  - \$5.6 million (40%) goes to eligible cities and towns on a per capita basis.

Some jurisdictions will receive both the per capita and retail distributions, while others may receive only one or the other, and jurisdictions that completely prohibit marijuana businesses will receive neither. For explanation purposes, a few hypothetical scenarios are shown on the next page.

Hypothetical Marijuana Excise Tax Distribution Scenarios	Eligible for per capita share?	Eligible for retail share?
Jurisdiction allows marijuana production, processing, and retail and has at least one retailer located within the jurisdiction.	Yes	Yes
Jurisdiction prohibits marijuana entirely and as a result has no retailers located within the jurisdiction.	No	No
Town took no action to prohibit marijuana, but is small enough that no marijuana businesses can locate there under state law due to the buffer requirements.	Yes	No
Jurisdiction prohibits marijuana producers and processors but allows retailers and has at least one retailer located within the jurisdiction.	No	Yes
Jurisdiction prohibits marijuana retail and has no retailers but allows marijuana production and processing.	No	No

Each year by September 15, the LCB must provide the state treasurer with the annual distribution amount for each county and city. Payments are distributed four times per year on the last day of each fiscal quarter (September 30, December 31, March 31, and June 30). The State Treasurer’s Office distributes both the “per capita” and “retail” shares together using the same BARS code.

The distributions that you receive in September will form the basis for your budget projections for the forthcoming budget year.

### Forecast

We have (tentatively) produced an estimate of the per capita distributions using the information from our [Marijuana Regulation in Washington State](#) webpage and ordinance database, as well as information about previous LCB marijuana distributions. Please note that this is a “big picture, point-in-time” estimate of the local regulatory environment as it exists in July 2021, based on our own marijuana ordinance database as well as LCB’s ongoing distributions and lists of “prohibited” entities (see the following tables). While we work hard to keep our marijuana database up-to-date, this is still an evolving area and these numbers are subject to change.

The per capita distributions will be calculated based on the population of cities and counties that do not prohibit marijuana. If a city or county decides to repeal a previously adopted prohibition or removes a moratorium – or, on the other hand, imposes a new moratorium or prohibition – this will impact the distribution rates. According to LCB, any changes in local marijuana policies will be reflected in the per capita distributions beginning with the next state fiscal year (September 30 payment).

City Marijuana Policies as of July 2021	Est. Number	Est. Population
Cities/towns that partially or fully prohibit marijuana	87	1,316,020
Cities/towns that do not prohibit marijuana	<b>194</b>	<b>3,748,190</b>
TOTAL	281	5,064,210

County Marijuana Policies as of July 2021	Est. Number	Est. Total Population*
Counties that partially or fully prohibit marijuana	8	798,250
<b>Counties that do not prohibit marijuana</b>	<b>31</b>	<b>6,968,675</b>
TOTAL	39	7,766,925

\*County marijuana excise tax distributions are distributed on the basis of total population, not unincorporated population.

Based on the population estimates of those cities and counties that do not prohibit marijuana, we have generated a 2022 “per capita” estimate of \$1.49 for eligible cities and towns and \$1.21 for eligible counties. Again, these numbers could fluctuate. We are unable to provide an estimate of the “retail share,” which is dependent upon marijuana retail sales within each jurisdiction and the state as a whole.

### Marijuana Excise Taxes “Per Capita Share”

<b>Eligible jurisdictions</b>	All cities, towns, and counties that do not prohibit the siting of any state-licensed marijuana producer, processor, or retailer
<b>Estimated 2022 distribution</b>	<b>Cities:</b> \$1.49 per capita <b>Counties:</b> \$1.21 per capita ( <i>total population, not unincorporated</i> )
<b>Payments received</b>	Quarterly at the end of March, June, September, and December. Will be distributed together with retail share using same BARS code.
<b>Revenue must be used for</b>	The notes in <a href="#">RCW 69.50.540</a> reference <a href="#">RCW 69.50.101</a> and the stated intent of I-502, which states that marijuana legalization will “[allow] law enforcement resources to be focused on violent and property crimes [and generate] new state and local tax revenue for education, health care, research, and substance abuse prevention.”

### Marijuana Excise Taxes “Retail Share”

<b>Eligible jurisdictions</b>	All cities, towns, and counties with at least one marijuana retailer physically located within the jurisdiction
<b>Estimated 2022 distribution</b>	<i>No estimate provided; depends upon the jurisdiction’s proportional share of statewide marijuana retail sales.</i>
<b>Payments received</b>	Same as “per capita share” above
<b>Revenue must be used for</b>	Same as “per capita share” above

## TRANSPORTATION DISTRIBUTIONS

All cities, towns, and counties receive three separate transportation distributions. The first is the motor vehicle fuel tax (MVFT), which is distributed as a percentage of the total fuel taxes collected statewide. The other two, the “increased motor vehicle fuel tax” and “multi-modal” distributions, were created in 2015 and consist of direct transfers from the state transportation fund, so those allocations are not impacted by actual fuel tax collections.

MVFT and increased MVFT distributions must be used for highway purposes, while the multi-modal funds may be used for any transportation purpose.

**Reminder:** [RCW 47.30.050](#) requires cities and counties to spend at least 0.42% of their MVFT funds each year on pedestrian, equestrian, or bicycle trails, unless 0.42% would amount to \$500 or less (for cities and towns) or \$3,000 or less (for counties). In other words, this requirement applies to any city that receives approximately \$119,047 and any county that receives approximately \$714,286 or more in MVFT revenue per year. Cities and counties also have the option to place these dedicated funds in a capital reserve or special revenue fund to accumulate the resources, so long as the funds are used for paths or trails within a 10-year time frame.

### Motor Vehicle Fuel Tax

Cities and towns receive MVFT distributions on a per capita basis under [RCW 46.68.090\(2\)\(g\)](#), (4)(a), and (5)(a), less state adjustments found in [RCW 46.68.110\(1\)](#) and (2) and the Small City Pavement and Sidewalk account.

For counties, MVFT revenues are distributed under [RCW 46.68.090\(2\)\(h\)](#) and (4)(b) and (5)(b), less state adjustments found in [RCW 46.68.120\(1\)](#) and (3) and withholding for the County Road Administration Board (CRAB) as required by [RCW 46.68.090\(2\)\(h\)](#). The distribution formula includes annual road costs and “need” in addition to population. Distributions are calculated by CRAB according to the requirements stated in [RCW 46.68.120\(4\)](#). The distribution percentages are set at the annual CRAB board meeting each year after the release date of *Budget Suggestions*, so we are unable to provide distribution amounts for counties. CRAB will notify counties directly of the allocations for the next fiscal period. CRAB also posts [Motor Vehicle Fuel Tax Reports](#) on its website for current and past distributions.

Fuel taxes in Washington are assessed as cents per gallon, so motor vehicle fuel tax (MVFT) revenues – and therefore the MVFT distributions to cities and counties – depend on the number of gallons sold, not the dollar value of the sales.

Transportation and revenue forecasts are released each quarter by the Transportation Revenue Forecast Council. Each year, we use the calendar year second quarter as the basis for forecasting the MVFT distributions for cities and counties. The [June 2021 forecast](#) provides a forecast span of 10 years plus a look back of two years and uses multiple factors in the process.

For cities, WSDOT is projecting total gas tax distributions of \$91,914,993 in calendar year 2022 and \$92,782,358 in 2023. For counties, WSDOT projects total distributions of \$138,931,073 in calendar year 2022 and \$139,239,029 in 2023. However, the tax revenue forecasts provided by WSDOT are updated each quarter and often vary slightly from earlier projections. Unexpected events such as major snowstorms and the COVID-19 pandemic have significantly reduced gas tax collections in the past.

## Motor Vehicle Fuel Tax

Eligible jurisdictions	All cities, towns, and counties
Estimated 2022 distribution	<b>Cities:</b> \$18.15 per capita <b>Counties:</b> <i>No estimate provided. Determined by CRAB formula based on population, annual road costs, and annual monetary needs.</i>
Payments received	At the end of every month
Revenue must be used for	Highway purposes

*Editor's Note: Lizbeth Martin-Mahar, Assistant Director of Economic Analysis for the Department of Transportation, provided calendar year fuel tax forecasts for cities and counties to assist with these projections.*

### Increased Motor Vehicle Fuel Tax and Multi-Modal Funds

In addition to the monthly gas tax distributions, counties, cities, and towns receive a share of the multi-modal funds and the 2015 increase in fuel tax ([RCW 46.68.126](#)). This legislation provides over \$25 million annually to counties, cities, and towns, allocated as follows:

- Increased MVFT: \$11,719,000 per year
- Multi-modal funds: \$13,393,000 per year

These revenues are split equally between cities and counties and are not impacted by actual fuel sales. City distributions are based on population, while county distributions are established by the same CRAB formula as the MVFT described earlier ([RCW 46.68.120\(4\)](#)) and set at the annual CRAB board meeting in late July, following the release date of *Budget Suggestions*.

## Increased Motor Vehicle Fuel Tax

Eligible jurisdictions	All cities, towns, and counties
Estimated 2022 distribution	<b>Cities:</b> \$1.16 per capita <b>Counties:</b> <i>No estimate provided. Determined by CRAB formula based on population, annual road costs, and annual monetary needs.</i>
Payments received	Quarterly, at the end of March, June, September, and December
Revenue must be used for	Highway purposes

## Multimodal Transportation

Eligible jurisdictions	All cities, towns, and counties
Estimated 2022 distribution	<b>Cities:</b> \$1.32 per capita <b>Counties:</b> <i>No estimate provided. Determined by CRAB formula based on population, annual road costs, and annual monetary needs.</i>
Payments received	Quarterly, at the end of March, June, September, and December
Revenue must be used for	Any transportation purposes



## PER CAPITA SHARED REVENUE FORECAST TABLES – CITIES

The tables below include projections and estimates for the 2022 and 2023 budget years. These are based upon current information that we have received from WSDOT, ERFC, and other state agencies, population growth, and inflationary increases such as the fiscal growth factor for criminal justice. Also see our online [State Shared Revenue Estimator](#) for forecasts tailored to your specific jurisdiction (for 2022 only).

Please note that these are point-in-time estimates as of July 2021. Some of these distributions are relatively stable and are not likely to change much unless there is new legislation. However, other distributions may fluctuate. In particular, gas tax and liquor excise revenues depend upon gallons sold at the pump and actual liquor sales, while per capita marijuana distributions may change as cities enact or repeal marijuana bans. To mitigate fluctuations in these more volatile revenues, consider reviewing the state’s quarterly [Transportation Revenue Forecast](#) (for MVFT) and [ERFC Revenue Forecast](#) (for overall liquor revenues).

Total Distributions to All Cities and Towns						
	2018	2019	2020	2021 Revised	2022 Forecast	2023 Forecast
Gas Tax (MVFT)	98,222,951	94,901,817	84,622,419	87,160,975	91,914,993	92,782,358
Multi-Modal Distribution	6,696,500	6,696,500	6,696,500	6,696,500	6,696,500	6,696,500
Increased MVFT	5,859,500	5,859,500	5,859,500	5,859,500	5,859,500	5,859,500
Liquor Profits	39,431,749	39,431,749	39,431,749	39,431,749	39,431,749	39,431,749
Liquor Excise	21,187,169	26,478,004	31,128,298	34,652,337	32,645,124	33,018,723
Marijuana - Per Capita Share Only	5,460,000	4,200,000	4,200,000	4,900,000	5,600,000	5,600,000
Criminal Justice–Special Programs	5,052,613	5,254,718	5,521,658	5,847,988	6,186,586	6,531,798
Criminal Justice–Population	1,497,071	1,556,953	1,636,047	1,732,737	1,833,063	1,935,347
<b>TOTAL</b>	<b>\$183,407,553</b>	<b>\$184,379,241</b>	<b>\$179,096,171</b>	<b>\$186,281,786</b>	<b>\$190,167,514</b>	<b>191,855,975</b>

Estimated Per Capita Distributions for Each City/Town						
	2018	2019	2020	2021 Revised	2022 Forecast	2023 Forecast
Gas Tax (MVFT)	20.67	19.62	17.23	17.46	18.15	18.05
Multi-Modal Distribution	1.41	1.39	1.36	1.34	1.32	1.30
Increased MVFT	1.23	1.21	1.19	1.17	1.16	1.14
Liquor Profits	8.30	8.15	8.03	7.90	7.79	7.67
Liquor Excise	4.46	5.48	6.34	6.94	6.45	6.42
Marijuana - Per Capita Share Only <sup>1</sup>	1.53	1.16	1.14	1.34	1.49	1.47
Criminal Justice–Special Programs	1.07	1.07	1.12	1.17	1.24	1.29
Criminal Justice–Population <sup>2</sup>	0.32	0.30	0.31	0.33	0.35	0.37

1. Marijuana excise funds may only be distributed to cities/towns that do not prohibit the siting of any state licensed marijuana producer, processor, or retailer. Changes to local ordinances can potentially impact the per capita distribution amounts.

2. Minimum distribution of \$1,000 per city/town, regardless of population.

## PER CAPITA SHARED REVENUE FORECAST TABLES – COUNTIES

The tables below include projections and estimates for the 2022 and 2023 budget years. These are based upon current information that we have received from ERFC and other state agencies, as well as population growth. Also see our online [State Shared Revenue Estimator](#) for forecasts tailored to your specific jurisdiction (for 2022 only).

Please note that these are point-in-time estimates as of July 2021. Some of these distributions are relatively stable and are not likely to change much unless there is new legislation. However, other distributions may fluctuate. In particular, liquor excise revenues depend upon actual liquor sales, while per capita marijuana distributions may change as counties enact or repeal marijuana bans. To mitigate fluctuations in liquor revenues, consider reviewing the quarterly [ERFC Revenue Forecast](#), which can provide an indicator of overall liquor revenue increases or decreases.

Total Distributions to All Counties						
	2018	2019	2020	2021 Revised	2022 Forecast	2023 Forecast
Liquor Profits	9,857,937	9,857,937	9,857,937	9,857,937	<b>9,857,937</b>	<b>9,857,937</b>
Liquor Excise	5,523,993	6,024,018	7,134,559	8,015,569	<b>7,513,766</b>	<b>7,607,166</b>
Marijuana - Per Capita Share Only	8,190,000	6,300,000	6,300,000	7,350,000	<b>8,400,000</b>	<b>8,400,000</b>
<b>TOTAL</b>	<b>\$23,571,930</b>	<b>\$22,181,955</b>	<b>\$23,292,496</b>	<b>\$25,223,506</b>	<b>\$25,771,703</b>	<b>\$25,865,103</b>

Estimated Per Capita Distributions for Each County						
	2018	2019	2020	2021 Revised	2022 Forecast	2023 Forecast
Liquor Profits <sup>1</sup>	3.85	3.80	3.74	3.70	<b>3.65</b>	<b>3.61</b>
Liquor Excise <sup>1</sup>	1.89	2.32	2.71	3.01	<b>2.78</b>	<b>2.79</b>
Marijuana - Per Capita Share Only <sup>2</sup>	1.32	1.02	0.97	1.13	<b>1.21</b>	<b>1.19</b>

1. Liquor distributions are based on unincorporated population.

2. Marijuana distributions are based on “total proportional” population, including incorporated areas. Funds may only be distributed to counties that do not prohibit the siting of any state licensed marijuana producer, processor, or retailer. Changes to local ordinances can potentially impact the per capita distribution amounts.

# Assessing Your Budget Document

We conclude *Budget Suggestions* with this two-page budget assessment scorecard on the following pages. This tool may also be found on our website at [mrsc.org/budgeting](http://mrsc.org/budgeting), and we hope that you decide to take this first step to a more comprehensive budget document.

This scorecard is intended to help you evaluate and make small steps over the course of several years to improve the content of your comprehensive budget document, with the goal of providing your reader with a more transparent and easily understood budget.

In addition, the GFOA has a [Distinguished Budget Presentation Award Program \(Budget Awards Program\)](#) that goes into much further detail.



# Budget Document Scorecard



Use the following evaluation scorecard to see where your budget document excels and where there might be room for improvement. If you fill out this form electronically using Adobe Acrobat or [Acrobat Reader](#) (free), the point total at the bottom will be calculated automatically. *(Some web browsers also support this feature, but others may not.)*

ASSESSMENT QUESTION (SEE NEXT PAGE FOR FURTHER GUIDANCE)	POINT RANGE	SCORE
Does the budget include a table of contents and a glossary of terms?	0 – 2	
Does the budget describe the organization (such as an org chart)?	0 – 2	
Does the budget message address major strategic issues (assumptions, trends, problems, and opportunities)?	0 – 4	
Does it include a clear mission or “broad goals” statement?	0 – 2	
Does the budget include goals for the year / biennium, including how they connect to strategic long-term goals?	0 – 3	
Are relevant financial policies included and referenced?	0 – 3	
Does the budget include a summary of major revenues and expenditures for at least a three-year period (prior year actual, current year, and proposed budget)?	0 – 3	
Is the overall financial plan clear? Is there a forecast of at least 3 years?	0 – 5	
Is there a chart showing staffing by department which provides historical information (comparative) such as FTEs?	0 – 4	
Does the budget document discuss reserves (policy, targets, levels, planned uses, plans to restore)?	0 – 4	
Is there a description of the programs and activities provided that includes measurable objectives? Are they related to the goals?	0 – 4	
Does the budget discuss current debt levels by debt types (general obligation, revenue, assessment) including comparisons to legal limits?	0 – 3	
Does the budget include a list of capital projects for the year? Does it discuss how the improvements will impact future operating budgets?	0 – 4	
Does the budget convey its messages clearly with graphs, tables, or other means throughout the document?	0 – 2	
Is the overall budget format easy to follow and use?	0 – 2	
Would a citizen or an elected official feel this is a user-friendly budget?	0 – 4	
Does the budget document provide the reader with opportunities to gain further information?	0 – 2	
<b>Total</b>	<b>53 possible</b>	

**Further guidance regarding the Budget Document Scorecard:** The order of the questions typically represents the order this information is found in budget documents. The following is a description of the ideals for each section.

**Does the budget include a table of contents and a glossary of terms?**

A simple table of contents should be included. A glossary of terms unique to budgeting and to your particular organization should also be included. An index is a bonus.

**Does the budget describe the organization (such as an org chart)?**

An organization chart of the entire government is needed but often not enough to describe the organization to an “outsider.” Add defining narrative to help bridge the gap.

**Does the budget message address major strategic issues (assumptions, trends, problems, and opportunities)?**

The most important element of your budget is your message. Here you can incorporate other elements (see below) but should be sure to tell your story. Describe what you emphasized (and de-emphasized) in this budget and why! Talk about more than numbers.

**Does it include a clear mission or “broad goals” statement?**

What is the purpose of your organization? If you haven’t discussed it and written it down, there is likely confusion on that point. Be sure to include it in the budget!

**Does the budget include goals for the year / biennium, including how they connect to strategic long-term goals?**

A great budget message element is to describe what things of significance you hope to accomplish during the budget period.

**Are relevant financial policies included and referenced?**

At a minimum discuss reserve, revenue, budget and expenditure policies. Don’t include non-budget policies (such as purchasing or investments), but you can make reference to them. Describe where this budget might deviate from your policy guidance (or clearly state that it is consistent with policy).

**Does the budget include a summary of major revenues and expenditures for at least a three-year period (prior year actual, current year, and proposed budget)?**

Include fund balances as well. This is your “financial plan.” Fewer, simple charts are best! Graphs are great but need some captions to interpret them – and make your points.

**Is the overall financial plan clear? Is there a forecast of at least 3 years?**

Along with the financial summary, include a forecast of the major operating funds. Keep to high-level account descriptions (avoid too much detail). Summarize into thousands.

**Is there a chart showing staffing by department which provides historical information (comparative) such as FTEs?**

Staffing is often the most significant cost. Also, this can help provide insight into how the government is organized.

**Does the budget document discuss reserves (policy, targets, levels, planned uses, plans to restore)?**

Fund balance changes of more than 10% should be explained. Uses of fund balance in your budget should be explained as well.

**Is there a description of the programs and activities provided that includes measurable objectives? Are they related to the goals?**

“Narratives” take many forms. Basically describe what you are doing, why you are doing it, and who is the customer. This can be organized by department, fund, program, or community priority.

**Does the budget discuss current debt levels by debt types (general obligation, revenue, assessment) including comparisons to legal limits?**

Debt or other legal / financial obligations can be a significant budgetary and financial issue. Transparency is the key – but again at a summary level. What debt exists and why? How does it compare to legal limits and ability to pay?

**Does the budget include a list of capital projects for the year? Does it discuss how the improvements will impact future operating budgets?**

Capital budgets are challenging to present in clear and simple ways. However a few schedules of sources and uses of funds, along with descriptions of your largest projects, works well. Be sure to discuss operating budget impacts.

**Does the budget convey its messages clearly with graphs, tables, or other means throughout the document?**

Budgets can be intimidating – try to avoid jargon, long-running paragraphs of text, too many details, and other potential distractions.

**Is the overall budget format easy to follow and use?**

Consider a “highlights” or other ways to convey the most important points. Most casual readers will look at the message and a few additional pages. Use this limited attention well!

**Would a citizen or an elected official feel this is a user-friendly budget?**

A “budget in brief” or some other summary is often helpful. Put the hot-button issues right up front. Be clear about what you are proposing – in simple terms.

**Does the budget document provide the reader with opportunities to gain further information?**

Provide references to your website, other documents, staff contacts, and other ways that someone can find out more about the budget or a related topic.




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**CALL FOR TOURISM PROMOTION PROPOSALS**  
**CITY OF STEVENSON**  
**For 2022 awards**

The City of Stevenson receives funds from lodging taxes imposed upon hotels and motels located within the City. The City uses these funds to contract for a narrow range of services, activities, and facilities as established by the State. Under the authority of RCW 67.28 and SMC 3.03.040, the City requests proposals to provide services or construct facilities that will attract visitors to the City. The City's program supports activities that will increase tourism (especially overnight visits) through:

1. Tourism marketing.
2. The marketing and operations of special events and festivals designed to attract tourists.
3. Supporting the operations and capital expenditures of tourism-related facilities owned or operated by a Washington municipality or a public facilities district.
4. Supporting the operations of tourism-related facilities owned or operated by nonprofit organizations described under sections 501(c)(3) and 501(c)(6) of the Internal Revenue Code.

RCW 67.28.1816 requires applicants for the use of lodging tax revenue to provide estimates of the number of people traveling for business or pleasure for certain categories (included on the application form), and final reports showing actual attendance by category. All recipients of these funds will be required to file evaluation forms with the City before receiving final reimbursement from the City.

Proposals must be received at City Hall, 7121 East Loop Road, PO Box 371, Stevenson, Washington, 98648, or by email to [leana@ci.stevenson.wa.us](mailto:leana@ci.stevenson.wa.us) by **4:00 p.m. October 18, 2022**. Provide one original (hardcopy or PDF) application package. Additional copies are not required. A PDF version is preferred.

The City's Tourism Advisory Committee (TAC) will review all proposals and will submit their recommendations to City Council for final action. Proposals will be scored based on the following criteria:

1. For Capital Expenditures, priority will be given to proposals to construct or improve city-owned or managed tourism related facilities meeting the requirements of RCW 67.28.1816, with emphasis on improving key community assets, such as the waterfront. Priority will also be given to proposals that leverage other funds.
2. For tourism marketing, special events and festivals:
  - a. Broad tourism marketing efforts will be given priority over the promotion of events.
  - b. Multi-day events generating multiple overnight stays will be given priority over single-day.
  - c. Priority will be given to those proposals that leverage other funds.
  - d. Priority will be given to events that attract visitors during the shoulder seasons.

If you have a 2021 tourism promotion contract with the City, your 2021 evaluation form must be received by the City before payment of funds from future awards.

All recipients will be expected to acknowledge the City of Stevenson's support, and include the City of Stevenson, the Chamber of Commerce, or the Stevenson Business Association on all promotional materials. The policy regarding use of the City's signposts at the entrances of Stevenson is enclosed.

The City reserves the right to reject any or all proposals, and to accept all or any portion of any proposal. The successful proponents will need to complete a contract with the City. Payment for services will be on a reimbursement basis after services have been received.



*City of Stevenson*  
**TOURISM FUNDING APPLICATION FORM**

**Organization/Agency Information**

Stevenson Farmers' Market

27-0536918

Organization/Agency

Federal Tax ID Number

Pharaoh Skinner

Contact Name

Po Box 1222 Stevenson, Wa 98648

Mailing Address

360-762-9191

Farmers.Market.Stevenson@gmail.com

Phone

Email

Stevenson Farmers' Market Marketing & Operations

Name of Proposed Event/Activity/Facility

- Tourism Promotion Activities
- Tourism-Related Facility
- Events/Festivals

Amount Requested: \$ 10,000

**Supplemental Questions**

*You may type your answers in Word below or attach a separate sheet. If you attach a separate sheet, please answer all of the below questions and number your answers to correspond to the below question numbers.*

1. Describe your Tourism-Related Activities, Event or Facility:

The Stevenson Farmers' Market (SFM) is an association of independent local farmers and crafters operating under the 501c3 umbrella of Community Enrichment for Klickitat County (CEKC). Its mission is to enhance the quality of life in Skamania County by providing access to fresh, locally grown produce for all income levels, provide alternative marketing opportunities to local agricultural and cottage industries, foster food education, and social gathering/interaction within our community. The market's services function to attract and retain visitors, promote exploration of our city and foster a



sense of community friendliness. SFM is an ongoing activity operating from mid June through mid October each year.

We are requesting \$5,000 for marketing and \$5,000 for increased staffing (operations) support due to skyrocketing attendance in 2021.

2. Describe your proposal to attract visitors to the City, including dates and expected costs. Please see the *Call for Tourism Promotion Proposals* for criteria and items to be prioritized by the Tourism Advisory Committee.

RiverTalk Weekly hosted the Market's full page ad for 23 weeks in 2021 totaling \$23,000 of sponsored advertising. Surveying customers at market it is clear River Talk Weekly really brings in many travelers to our city that would not have otherwise come. We are placing a  $\frac{1}{4}$  page ad in the Skamania Visitors Guide for \$600 as well as the Gorge Magazine \$200, The Lodge Magazine \$300 and Oregon Live \$600. A few Pioneer and Skamania Observer ads will be placed for \$600. We also have a facebook budget of \$100 to boost posts about upcoming market events which reach into the Portland and Vancouver area. Will also begin a campaign with Bicoastal media for \$1500. The majority of the advertising will take place during the market season Mid June - Mid October. We will have our signs up at either end of town in 2x4 size for the duration of the season. These signs encourage travelers who might otherwise pass right through Stevenson to stop and check out the waterfront. Each Saturday we place sandwich board at various intersections directing traffic towards the Waterfront as the market is running and yard signs in the courthouse lawn that state the "Waterfront Farmers' Market NOW" for passersby.. These sandwich boards will need updating \$1000 We also would like to include new signage for Carson and North Bonneville \$1000.

2.

3. Identify your top 5 sources of Revenue:

1. Booth Fees	\$5000
2. Sponsorships	\$5000
3. TAC proposal 2021	\$3000
4. Credit Card Purchases	\$1800
5. Vendor Memberships	\$1400

4. Do you plan to become self-funded? If yes, please describe your plan and progress to date.

As a Non-Profit we will always use a large portion of our time seeking funding from Sponsors, Donations and Grants like this one. We are gradually increasing vendor fees and memberships to ensure our stability, incase our sponsorships fall short in the future. We will continue to invest in promotional fundraising opportunities like offering Stevenson Farmers Market Tshirts and other merchandise.

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5. Describe your plans for advertising and promoting your proposed activity or facility.

Each year we are putting more value in advertising. Its effect is clear. The market's attendance has grown 116% since the move to the waterfront in 2020. This year we are going to replace banners and sandwich boards. New signage will be placed in Carson and North Bonneville communities to encourage new visitation of our neighbors. We will launch a new radio campaign with Bicoastal Media with a combination of these radio stations: 92.7fm 105.5, 93.5, 103.9, 98.3 reaching from Goldendale to Cascade Locks and Wasco Counties. We are also targeting Oregon Live this year for the Portland area.

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6. Explain how your activity or facility will result in increased tourism and overnight stays.

As mentioned, attendance has grown 116% since moving to the waterfront. The market drives visitation to Stevenson, with over 6,000 market customers in the 2021 season alone. With an increased investment in advertising budget and operational support, we know through our data collection since 2015 that visitors will come. Attendance to the market increased 209% from 2015-2021.

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7. \*List the number of tourists expected to attend your activity or facility in each of these categories (\*required):

1. 900 \_\_\_ Staying overnight in paid accommodations.
2. 300 \_\_\_ Staying overnight in unpaid accommodations (with friends or family) and traveling 50 miles or more from their place of residence or business.
3. 1800 \_\_\_ Staying for the day only and traveling 50 miles or more from their place of residence or business.
4. 3300 \_\_\_ Attend but are not included in any one of the categories above.

5. 6300 Estimated number of participants in any of the above categories that attend from another state or country.

8. Explain how you will coordinate with the Skamania County Chamber of Commerce and/or the Stevenson Business Association for promotion of your proposed activity or facility. Describe any other partnerships you plan to develop to help ensure the success of your project.

We have been long proud members of the Chamber and work closely with Angie and Angel throughout our season. We will seek the chambers guidance on promotion. The Farmers market hosted the Downtown Associations booth this past year and is eager to nurture that relationship. The Port and the market have been a natural fit, they provide a welcoming setting for the market and we bring in loads of travelers to see the beautiful and fun improvements to the waterfront.

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9. If your proposal is for construction of a tourism-related facility, explain your plans for operation and maintenance of the facility.

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10. Describe how you will encourage support of Stevenson businesses, restaurants, retail and lodging? The farmers market by design promotes local entrepreneurship of farmers and makers. In 2021, total market sales were \$56,233. Additionally, the market promotes walkability around the waterfront and downtown - and with 6,000+ attendees throughout market season, many are bound to explore additional Stevenson shops, restaurants and lodging locations. The Market fosters business growth. Cedar Creek Alpacas was once a market vendor, as well as Brigham's Fish Market. They built their businesses up and opened brick and mortar shops. The goal is to continue to foster much more of this kind of success.

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11. Submit an itemized revenue and expense budget. What percentage of your revenue budget does this request for funding represent? List any other expected revenue sources and amounts.

The amount requested today represents 55% of our total budget. The market has an increased advertising budget and was able to hire a second part time contract employee in 2021. We are asking you to reimburse the market for \$5000 advertising and \$5000 operational costs.

The growth demonstrated on our Year by Year document shows where we are going. The Stevenson Farmers Market has truly become and event with tenure here in our community. We appreciate your consideration in aiding its growth, and support of the

past decade fostering that growth.

12. Sign and date your proposal.

*Pharaoh Skinner*

Pharaoh Skinner

10/15/21

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Signature

Printed Name

Date

*You may attach additional information to help the Tourism Advisory Committee evaluate your proposal.*

*If multiple activities are planned, please submit a separate application for each activity.*