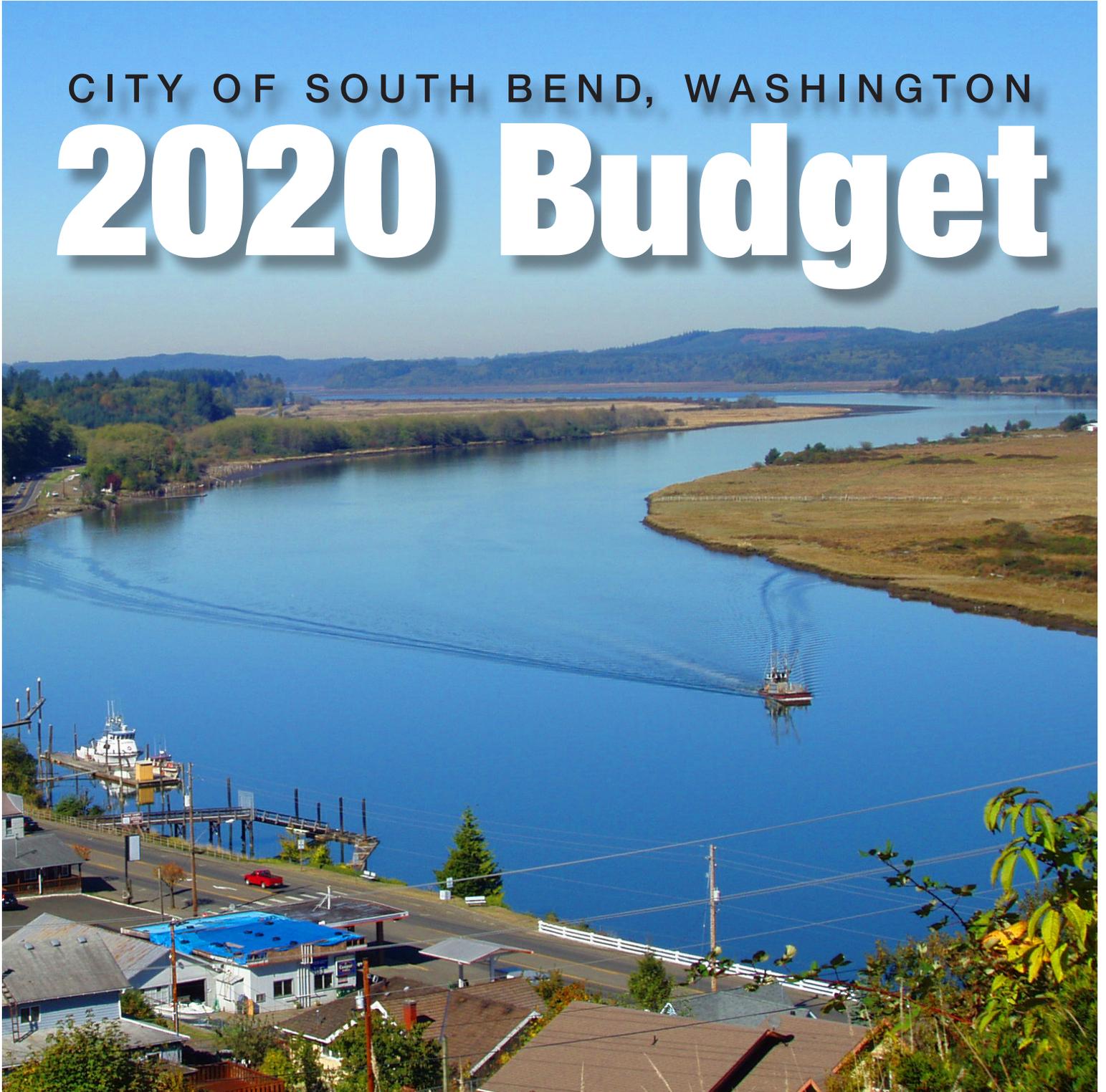




MAYOR Julie K. Struck
CITY COUNCIL Daryl Buchanan
Clarence (Bunny) Williams
Patricia Neve
Jan Davis
Dale Little

CITY SUPERVISOR Dennis Houk
POLICE CHIEF David Eastham
CLERK/TREASURER Dee A. Roberts
DEPUTY CLERK/TREASURER Kim Porter
POLICE SECRETARY Zoe Sowa
MUNICIPAL COURT CLERK Lisa Carlson

CITY OF SOUTH BEND, WASHINGTON 2020 Budget



1102 West First Street, P.O. Drawer 9, South Bend, WA 98586
November 13, 2019/Ordinance #1545
ph (360) 875-5571 fax (360) 875-4009 www.southbend-wa.gov

INTRODUCTION

The City of South Bend prepares the budget using the cash basis of accounting. The City adopts annual appropriated budgets for general, special revenue, capital projects, enterprise, and agency funds. These budgets are organized by fund and are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Projected revenues and expenditures are provided for each fund. Each fund is accounted for with a separate set of single-entry accounts that comprises its investments, cash, revenues and expenditures, as appropriate. Each fund is considered a separate accounting entity, except for those funds which are combined together for State reporting purposes. For State reporting purposes Funds 001 Current Expense, 103 Library, 110 Hotel/Motel Tax and 630 Municipal Court are combined and reported under Fund 001 Current Expense. Annual appropriations for these funds normally lapse at the fiscal year end. Including in this budget is the 2020-2027 Capital Facilities Plan. The City of South Bend’s budgetary process follows the provision of the Revised Code of Washington (RCW), Chapter 35A.33.

EQUIPMENT/IMPROVEMENTS

The following equipment and improvements have been programmed in the 2020 Budget.

CURRENT EXPENSE	Office Equipment	\$3,500	Computers/Printers/Copiers
	Discretionary	\$3,000	Legislative
	Discretionary	\$1,000	Financial & Records
	Police	\$17,500	Vehicles
	Police	\$2,000	Computers
	Firefighter Equipment	\$25,000	
	Fire Equipment	\$40,000	
	Fire Equipment-Hose	\$20,000	
STREETS	Street Equipment	\$12,000	
WATER FUND	WTP Filters	\$150,000	
	Computers/Software	\$5,000	
	Vehicles	\$17,000	
SEWER FUND	Vehicles	\$12,000	
	Computers/Software	\$2,500	
MOSQUITO FUND	Vehicles	\$15,000	

BUDGET SUMMARY/COMPARISON TO 2018 & 2019

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	(Less-S/T & L/T) * (Capital Expenses)	Dec 31 Cash
2018	\$2,073,933	\$8,183,765	\$6,138,793	\$2,739,262	\$1,379,643
2019	\$2,374,364	\$8,742,862	\$6,395,997	\$3,512,406	\$1,208,822

*S/T – Short Term L/T – Long Term

A Message from the Mayor:

2019 has been a great year for the City of South Bend. We celebrated the 150th Anniversary of the city's founding with a special event held at the Chamber over Labor Day Weekend. There were six ten-minute presentations given on the following topics: city history, fishing, logging, the oyster industry, SB school history and Native American history. The event was capped by a two-hour concert with music provided by Brownsmead Flats.

First Street was paved adjacent to Cheney park with a sidewalk added on one side. Kendrick Street was also paved from Highway 101 to First Street with a sidewalk on one side. These projects were completed using grant funding from the Transportation Improvement Board. A new sidewalk was added from First Street to Fourth Street along Willapa Avenue. That project also used Transportation Improvement Board funding. Both of these projects were performed by Rognlin's, Inc. The final piece of the Central Avenue sewer replacement project was also completed by Big River Construction, Inc. using funding from the Washington State Centennial Clean Water fund. The new sewer line will eliminate the water intrusion costs we were experiencing from the old line. The broken, uneven sidewalk between Central Avenue and Willapa Avenue along Highway 101 was also replaced. Slowly, but surely, we are replacing and adding sidewalks throughout the city. Priority is given to the sidewalks in the worst condition for replacement. We also were able to add a new crosswalk to Highway 101 adjacent to South Bend Products for safety. Over 100 people per day utilize that area to cross the street when the cannery is in operation.

A water leak detection company came for the second year in a row to locate leaks in the water lines throughout the city. A number of large leaks were discovered and repaired. Also, the dam clean outs that were completed last year gave the city a lot more water holding capacity. We didn't have to purchase water from Raymond during the dry months this year. This is the second year that we have been self-sufficient.

Police Officer Jo took a job with another department and the City hired Jordan Dockter to fill the open position. Welcome aboard Officer Dockter!

The transition to LeMay garbage collection service began in January. It was a smooth transition and all is going well.

The construction of Mary Rogers Pioneer Park was delayed a few months due to a contractor shortage. Multiple housing units are being constructed in the local area. We are expecting to complete the restroom construction by the end of 2019 and will complete the groundwork in the spring of 2020.

I am privileged to be the Mayor of such a great city. I will continue to do all I can to help South Bend prosper.

Mayor Julie K. Struck

CASH SUMMARY OF ALL FUNDS

	JAN. 1, 2020 PROJECTED	ADD: BUDGETED	LESS: BUDGETED	LESS: BUDGETED	LESS: BUDGETED	Ending
GENERAL GOVERNMENT FUNDS	<u>Cash</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Capital Expense</u>	<u>L/T Capital Expense</u>	<u>Cash</u>
001 CURRENT EXPENSE	\$ 200,000	\$ 1,361,966	\$ (1,229,566)	\$ (59,000)	\$ (40,000)	\$ 233,400
SPECIAL REVENUE FUNDS						
101 STREETS	\$ -	\$ 1,639,500	\$ (167,400)	\$ (1,472,100)	\$ -	\$ -
103 LIBRARY	\$ -	\$ 36,000	\$ (6,000)	\$ (30,000)	\$ -	\$ -
106 DOCKS/WATERFRONT	\$ 72,000	\$ 24,500	\$ (24,008)	\$ -	\$ -	\$ 72,492
110 HOTEL/MOTEL TAX FUND	\$ 35,000	\$ 295,550	\$ (25,550)	\$ (305,000)	\$ -	\$ -
UTILITY FUNDS						
401 WATER	\$ 1,311,554	\$ 4,742,000	\$ (760,361)	\$ (4,089,250)	\$ (645,000)	\$ 558,943
404 SEWER	\$ 299,941	\$ 1,364,850	\$ (1,406,755)	\$ (14,500)	\$ (71,000)	\$ 172,536
405 MOSQUITO	\$ 46,851	\$ 80,000	\$ (79,294)	\$ (15,000)	\$ -	\$ 32,557
TRUST FUNDS						
601 WATER TRUST	\$ 33,413	\$ 20,000	\$ (20,000)	\$ -	\$ -	\$ 33,413
610 ROBERT BUSH PARK	\$ 7,103	\$ 1,200	\$ (5,500)	\$ -	\$ -	\$ 2,803
620 MARY ROGERS PIONEER PARK	\$ 169,898	\$ -	\$ (169,898)	\$ -	\$ -	\$ -
630 MUNICIPAL COURT	\$ 560	\$ 175,000	\$ (175,000)	\$ -	\$ -	\$ 560
REVOLVING FUNDS						
701 HUD	\$ 259,110	\$ -	\$ (1,000)	\$ -	\$ -	\$ 258,110
TOTAL ALL FUNDS	\$ 2,435,430	\$ 9,740,566	\$ (4,070,332)	\$ (5,984,850)	\$ (756,000)	\$ 1,364,814

2020 Budgeted Revenues

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
001-000-000-308-00-00-00	Beginning Unreserved Cash	\$150,000.00	\$145,455.80	\$200,000.00
	001-000-000-308 Total	\$150,000.00	\$145,455.80	\$200,000.00
	GENERAL TAXES			
001-000-000-311-10-00-00	Real And Personal Property Tax	\$245,798.00	\$161,751.78	\$250,831.00
001-000-000-311-10-02-00	Timber Tax	\$0.00	\$39.68	\$0.00
	001-000-000-311 Total	\$245,798.00	\$161,791.46	\$250,831.00
001-000-000-313-11-10-00	Retail Sales And Use Tax	\$185,000.00	\$145,188.55	\$175,000.00
001-000-000-313-71-00-00	Local Criminal Justice Excise Tax	\$30,000.00	\$17,291.51	\$10,000.00
	001-000-000-313 Total	\$215,000.00	\$162,480.06	\$185,000.00
	EXCISE TAX			
001-000-000-316-10-00-00	Business and Occupation Tax	\$150,000.00	\$95,824.45	\$150,000.00
001-000-000-316-46-00-00	T.V. Cable Tax	\$25,000.00	\$22,083.22	\$25,000.00
001-000-000-316-47-00-00	Telephone Utility Tax	\$45,000.00	\$22,711.74	\$45,000.00
001-000-000-316-48-00-00	PUD Tax	\$85,000.00	\$80,913.50	\$85,000.00
001-000-000-316-49-00-00	Water/Sewer Utility Tax	\$140,000.00	\$99,157.11	\$140,000.00
001-000-000-316-50-00-00	Garbage Utility Tax	\$30,000.00	\$19,486.64	\$25,000.00
001-000-000-316-81-00-00	Gambling Tax	\$1,200.00	\$478.15	\$1,200.00
	001-000-000-316 Total	\$476,200.00	\$340,654.81	\$471,200.00
	LICENSES & PERMITS			
001-000-000-321-91-00-00	Franchise Fees & Royalties	\$40,000.00	\$20,250.28	\$20,000.00
001-000-000-321-99-00-10	Business Licenses	\$15,000.00	\$14,910.00	\$15,000.00
	001-000-000-321 Total	\$55,000.00	\$35,160.28	\$35,000.00
001-000-000-322-10-00-00	Building Permits	\$125,000.00	\$87,330.80	\$25,000.00
001-000-000-322-30-00-00	Animal Licenses	\$700.00	\$433.90	\$700.00
	001-000-000-322 Total	\$125,700.00	\$87,764.70	\$25,700.00
	INTERGOVERNMENTAL REVENUES			
001-000-000-333-20-60-20	WSTSC-Click It-Ticket/DUI Grant	\$3,000.00	\$2,346.96	\$3,000.00
	001-000-000-333 Total	\$3,000.00	\$2,346.96	\$3,000.00
001-000-000-334-04-21-00	CTED Stop Grant	\$5,000.00	\$2,764.52	\$4,100.00
001-000-000-334-04-24-00	TAC Grant	\$10,000.00	\$6,629.22	\$6,300.00
	001-000-000-334 Total	\$15,000.00	\$9,393.74	\$10,400.00
001-000-000-335-00-91-00	PUD Privilege Tax	\$12,000.00	\$10,278.57	\$12,000.00
	001-000-000-335 Total	\$12,000.00	\$10,278.57	\$12,000.00
001-000-000-336-00-98-00	City Assistance (SB6050)	\$45,000.00	\$41,465.03	\$35,000.00
001-000-000-336-06-21-00	Criminal Justice - Population	\$1,000.00	\$750.00	\$1,000.00
001-000-000-336-06-26-00	Criminal Justice - Special Programs	\$1,700.00	\$1,303.50	\$1,700.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$10,000.00	\$4,664.02	\$5,000.00
001-000-000-336-06-51-00	DUI Cities	\$350.00	\$172.30	\$350.00
001-000-000-336-06-94-00	Liquor Excise	\$9,000.00	\$6,497.27	\$9,000.00
001-000-000-336-06-95-00	Liquor Board Profits	\$14,000.00	\$9,935.19	\$14,000.00
	001-000-000-336 Total	\$81,050.00	\$64,787.31	\$66,050.00
001-000-000-341-33-00-00	Deferred Prosecution	\$0.00	\$47.53	\$0.00
	001-000-000-341 Total	\$0.00	\$47.53	\$0.00
	INTERLOCAL GOVERNMENT PAYMENTS			
001-000-000-342-21-00-00	Fire District 8 Services	\$1,500.00	\$0.00	\$1,500.00
	001-000-000-342 Total	\$1,500.00	\$0.00	\$1,500.00
	CHARGES FOR SERVICES			
001-000-000-343-19-00-00	Permit Fees (SEPA, Vacation, Variance)	\$8,000.00	\$1,587.48	\$8,000.00
001-000-000-343-60-00-00	Animal Shelter Fees	\$400.00	\$205.00	\$400.00
	001-000-000-343 Total	\$8,400.00	\$1,792.48	\$8,400.00
001-000-000-347-90-00-00	Sesquicentennial Coin Sales	\$0.00	\$2,405.93	\$0.00
	001-000-000-347 Total	\$0.00	\$2,405.93	\$0.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
FINES AND FORFEITURES				
001-000-000-350-00-00-00	Police Court Fines & Forfeits	\$100,000.00	\$0.00	\$90,000.00
	001-000-000-350 Total	\$100,000.00	\$0.00	\$90,000.00
001-000-000-352-30-00-00	Mandatory Ins. Costs	\$0.00	\$24.56	\$0.00
	001-000-000-352 Total	\$0.00	\$24.56	\$0.00
001-000-000-353-10-00-00	Traffic Infraction Penalties	\$0.00	\$53,814.79	\$0.00
	001-000-000-353 Total	\$0.00	\$53,814.79	\$0.00
001-000-000-355-20-00-00	DUI Fines	\$0.00	\$170.34	\$0.00
001-000-000-355-80-00-00	Other Criminal Traffic Misdemeanors	\$0.00	\$1,917.97	\$0.00
	001-000-000-355 Total	\$0.00	\$2,088.31	\$0.00
001-000-000-356-90-00-00	Other Criminal Non-Traffic Fines	\$0.00	\$1,548.82	\$0.00
	001-000-000-356 Total	\$0.00	\$1,548.82	\$0.00
001-000-000-357-37-00-00	Total Criminal Costs Recouped	\$0.00	\$7.30	\$0.00
	001-000-000-357 Total	\$0.00	\$7.30	\$0.00
MISCELLANEOUS REVENUE				
001-000-000-361-10-00-00	Investment Interest	\$11,500.00	\$6,298.63	\$6,000.00
001-000-000-361-10-00-10	Investment Interest-Timber	\$12,000.00	\$6,512.41	\$6,000.00
001-000-000-361-40-00-00	Sales Tax Interest	\$300.00	\$288.89	\$300.00
	001-000-000-361 Total	\$23,800.00	\$13,099.93	\$12,300.00
001-000-000-367-11-00-10	Helen Davis Park Restroom Donations	\$0.00	\$0.00	\$0.00
	001-000-000-367 Total	\$0.00	\$0.00	\$0.00
001-000-000-369-10-00-10	Miscellaneous	\$0.00	\$895.29	\$0.00
001-000-000-369-10-00-15	Other Miscellaneous Revenue	\$10,000.00	\$3,690.76	\$0.00
001-000-000-369-10-00-20	Property Rental for PCSO Storage Units	\$720.00	\$720.00	\$720.00
001-000-000-369-10-00-30	Other Miscellaneous Revenue - Copy Sales	\$1,000.00	\$776.45	\$1,000.00
001-000-000-369-91-00-40	Miscellaneous Revenues - NSF, CWP	\$2,000.00	\$982.00	\$2,000.00
	001-000-000-369 Total	\$13,720.00	\$7,064.50	\$3,720.00
NON-REVENUES				
001-000-000-389-40-00-10	County Court Remittances	\$800.00	\$443.95	\$600.00
001-000-000-389-40-00-20	State Fee-Building Permits	\$200.00	\$314.00	\$200.00
001-000-000-389-40-00-30	State Court Remittances	\$60,000.00	\$34,467.93	\$40,000.00
	001-000-000-389 Total	\$61,000.00	\$35,225.88	\$40,800.00
OTHER FINANCING SOURCES				
001-000-000-395-10-00-00	Sale of Capital Assets	\$3,000.00	\$0.00	\$3,000.00
	001-000-000-395 Total	\$3,000.00	\$0.00	\$3,000.00
001-000-000-397-00-00-03	Transfer from Garbage Fund (Fund Closed)	\$0.00	\$0.00	\$143,065.54
	001-000-000-397 Total	\$0.00	\$0.00	\$143,066.54
	Fund Total	\$1,590,168.00	\$1,137,233.72	\$1,561,966.00
FUND 101 STREETS				
101-000-000-308-00-00-00	Beginning Unreserved Cash	\$0.00	\$3,368.34	\$0.00
	101-000-000-308 Total	\$0.00	\$3,368.34	\$0.00
101-000-000-333-14-22-80	CDBG - 4th Street Reconstruction	\$750,000.00	\$0.00	\$750,000.00
	101-000-000-333 Total	\$750,000.00	\$0.00	\$750,000.00
101-000-000-334-03-80-00	Washington State TIB Grants	\$675,200.00	\$640,707.75	\$675,200.00
	101-000-000-334 Total	\$675,200.00	\$640,707.75	\$675,200.00
101-000-000-336-00-71-00	Multimodal Transportation	\$5,000.00	\$1,687.25	\$5,000.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	\$33,000.00	\$25,116.99	\$33,000.00
	101-000-000-336 Total	\$38,000.00	\$26,804.24	\$38,000.00
101-000-000-337-00-00-00	PCOG-STP Repair/Maintenance	\$0.00	\$0.00	\$34,900.00
	101-000-000-337 Total	\$0.00	\$0.00	\$34,900.00
101-000-000-369-91-00-00	Miscellaneous Revenues	\$33,143.00	\$41,870.00	\$0.00
	101-000-000-369 Total	\$33,143.00	\$41,870.00	\$0.00
101-000-000-397-00-00-00	Operating Transfers - In	\$140,000.00	\$129,233.54	\$141,400.00
	101-000-000-397 Total	\$140,000.00	\$129,233.54	\$141,400.00
	Fund Total	\$1,636,343.00	\$841,983.87	\$1,639,500.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
FUND 103 LIBRARY				
103-000-000-337-00-00-00	PCOG Funded Library Repairs	\$0.00	\$0.00	\$30,000.00
	103-000-000-337 Total	\$0.00	\$0.00	\$30,000.00
103-000-000-397-00-00-00	Operating Transfers - In	\$6,000.00	\$1,499.00	\$6,000.00
	103-000-000-397 Total	\$6,000.00	\$1,499.00	\$6,000.00
	Fund Total	\$6,000.00	\$1,499.00	\$36,000.00
FUND 106 CAPITAL FUND-DOCKS				
106-000-000-308-00-00-00	Beginning Unreserved Cash	\$65,000.00	\$60,417.52	\$72,000.00
	106-000-000-308 Total	\$65,000.00	\$60,417.52	\$72,000.00
106-000-000-317-20-00-00	Leasehold Excise Tax	\$650.00	\$192.60	\$650.00
	106-000-000-317 Total	\$650.00	\$192.60	\$650.00
106-000-000-318-34-00-00	Real Estate Excise Tax (REET 1)	\$17,000.00	\$11,122.86	\$12,000.00
	106-000-000-318 Total	\$17,000.00	\$11,122.86	\$12,000.00
106-000-000-362-20-00-00	Boat Launch - Launch Fees	\$10,000.00	\$7,316.66	\$8,000.00
106-000-000-362-50-00-00	Moorage	\$3,500.00	\$2,612.00	\$3,000.00
106-000-000-362-50-00-01	Kismit/Russ Ward Lease Share	\$650.00	\$0.00	\$650.00
	106-000-000-362 Total	\$14,150.00	\$9,928.66	\$11,650.00
106-000-000-367-11-00-10	Restroom Donations	\$100.00	\$25.66	\$100.00
	106-000-000-367 Total	\$100.00	\$25.66	\$100.00
106-000-000-369-91-00-00	Miscellaneous Revenue	\$300.00	\$0.00	\$100.00
	106-000-000-369 Total	\$300.00	\$0.00	\$100.00
	Fund Total	\$97,200.00	\$81,687.30	\$96,500.00
FUND 110 HOTEL/MOTEL TAX FUND				
110-000-000-308-00-00-00	Beginning Unreserved Cash	\$0.00	\$0.00	\$35,000.00
110-000-000-313-31-00-00	Hotel/Motel Taxes	\$6,700.00	\$6,467.05	\$6,700.00
	110-000-000-313 Total	\$6,700.00	\$6,467.05	\$6,700.00
110-000-000-334-02-70-00	Cheney Park Lighting-RCO Grant	\$0.00	\$0.00	\$270,000.00
	110-000-000-334 Total	\$0.00	\$0.00	\$270,000.00
110-000-000-367-00-00-10	Cheney Park Lighting-Cheney Grant	\$35,000.00	\$35,000.00	\$0.00
	110-000-000-367 Total	\$35,000.00	\$36,775.00	\$0.00
110-000-000-369-91-00-00	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00
	110-000-000-369 Total	\$0.00	\$0.00	\$0.00
110-000-000-397-00-00-00	Operating Transfers - In	\$32,500.00	\$15,354.00	\$18,850.00
	110-000-000-397 Total	\$32,500.00	\$15,354.00	\$18,850.00
	Fund Total	\$74,200.00	\$58,596.05	\$330,550.00
FUND 401 WATER				
401-000-000-308-00-00-00	Beginning Unreserved Cash	\$1,320,000.00	\$1,303,248.77	\$1,311,554.00
	401-000-000-308 Total	\$1,320,000.00	\$1,303,248.77	\$1,311,554.00
401-000-000-316-40-00-00	City Excise Tax	\$0.00	\$4,655.81	\$0.00
	401-000-000-316 Total	\$0.00	\$4,655.81	\$0.00
401-000-000-333-11-20-15	CDBG Pre Construction - Fliess Creek	\$0.00	\$0.00	\$0.00
401-000-000-333-11-20-20	DOH-DWSRF Pre Construction - Fliess Creek	\$0.00	\$0.00	\$0.00
401-000-000-333-11-20-25	DOH-DWSRF Construction - Fliess Creek	\$0.00	\$0.00	\$0.00
401-000-000-333-11-20-30	USDA RD - WTP Main Project	\$3,000,000.00	\$54,694.55	\$3,000,000.00
401-000-000-333-14-22-86	CDBG - WTP Main Project	\$0.00	\$0.00	\$750,000.00
401-000-000-333-93-00-00	NACCHO Grant-Fluoridation	\$0.00	\$0.00	\$0.00
	401-000-000-333 Total	\$3,000,000.00	\$54,694.55	\$3,750,000.00
401-000-000-337-00-00-00	State Excise Tax	\$40,000.00	\$35,999.62	\$40,000.00
	401-000-000-337 Total	\$40,000.00	\$35,999.62	\$40,000.00
401-000-000-343-40-00-00	Water Sales	\$924,000.00	\$744,168.44	\$924,000.00
	401-000-000-343 Total	\$924,000.00	\$744,168.44	\$924,000.00
401-000-000-369-10-00-00	Miscellaneous - Other	\$1,000.00	\$18,068.82	\$18,000.00
401-000-000-369-91-10-00	Miscellaneous - New Services	\$3,000.00	\$10,000.00	\$10,000.00
	401-000-000-369 Total	\$4,000.00	\$28,068.82	\$28,000.00
	Fund Total	\$5,288,000.00	\$2,170,836.01	\$6,053,554.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
FUND 404 SEWER				
404-000-000-308-00-00-00	Beginning Unreserved Cash	\$280,445.00	\$258,815.26	\$299,941.00
	404-000-000-308 Total	\$280,445.00	\$258,815.26	\$299,941.00
404-000-000-316-40-00-00	City Excise Tax	\$0.00	\$5,747.68	\$0.00
	404-000-000-316 Total	\$0.00	\$5,747.68	\$0.00
404-000-000-333-11-20-20	CWSRF - Central Ave (To Complete Orig Project)	\$577,901.00	\$292,332.81	\$300,000.00
	404-000-000-333 Total	\$577,901.00	\$292,332.81	\$300,000.00
404-000-000-337-00-00-00	State Excise Tax	\$40,000.00	\$33,357.20	\$40,000.00
	404-000-000-337 Total	\$40,000.00	\$33,357.20	\$40,000.00
404-000-000-343-50-00-00	Sewer Sales	\$995,000.00	\$874,968.47	\$995,000.00
	404-000-000-343 Total	\$995,000.00	\$874,968.47	\$995,000.00
404-000-000-362-90-00-00	Land Use Permit Fee-Camenzinds	\$850.00	\$850.00	\$850.00
	404-000-000-362 Total	\$850.00	\$850.00	\$850.00
404-000-000-369-10-00-00	Miscellaneous - Other	\$1,000.00	\$24,000.00	\$24,000.00
404-000-000-369-91-10-00	Miscellaneous - New Service	\$5,000.00	\$1,600.00	\$5,000.00
	404-000-000-369 Total	\$6,000.00	\$25,600.00	\$29,000.00
	Fund Total	\$1,900,196.00	\$1,491,671.42	\$1,664,791.00
FUND 405 MOSQUITO CONTROL				
405-000-000-308-00-00-00	Beginning Unreserved Cash	\$60,000.00	\$68,195.17	\$46,851.00
	405-000-000-308 Total	\$60,000.00	\$68,195.17	\$46,851.00
405-000-000-337-00-00-10	City Excise Tax - Water/Sewer	\$65,000.00	\$41,085.21	\$50,000.00
405-000-000-337-00-00-20	City Excise Tax - Garbage	\$30,000.00	\$23,487.76	\$30,000.00
	405-000-000-337 Total	\$95,000.00	\$64,572.97	\$80,000.00
	Fund Total	\$155,000.00	\$132,768.14	\$126,851.00
FUND 411 GARBAGE FUND (CLOSED)				
411-000-000-308-00-00-00	Beginning Unreserved Cash	\$31,266.00	\$36,716.24	\$0.00
	411-000-000-308 Total	\$31,266.00	\$36,716.24	\$0.00
411-000-000-337-00-00-00	State Excise Tax	\$3,000.00	\$2,251.32	\$0.00
	411-000-000-337 Total	\$3,000.00	\$2,251.32	\$0.00
411-000-000-343-70-00-00	Garbage Services	\$44,743.00	\$44,499.37	\$0.00
	411-000-000-343 Total	\$44,743.00	\$44,499.37	\$0.00
411-000-000-369-91-00-00	Miscellaneous Revenue	\$370,991.00	\$345,990.43	\$0.00
	411-000-000-369 Total	\$370,991.00	\$345,990.43	\$0.00
	Fund Total	\$450,000.00	\$429,457.36	\$0.00
FUND 601 UTILITY DEPOSITS				
601-000-000-308-00-00-00	Beginning Unreserved Cash	\$32,000.00	\$33,567.13	\$33,413.00
	601-000-000-308 Total	\$32,000.00	\$33,567.13	\$33,413.00
601-000-000-389-10-00-00	Utility Customer Deposits	\$20,000.00	\$6,570.00	\$20,000.00
	601-000-000-389 Total	\$20,000.00	\$6,570.00	\$20,000.00
	Fund Total	\$52,000.00	\$40,137.13	\$53,413.00
FUND 610 ROBERT BUSH PARK				
610-000-000-308-00-00-00	Beginning Unreserved Cash	\$7,043.00	\$6,968.35	\$7,103.00
	610-000-000-308 Total	\$7,043.00	\$6,968.35	\$7,103.00
610-000-000-361-11-00-00	Investment Interest	\$1,200.00	\$151.04	\$1,200.00
	610-000-000-361 Total	\$1,200.00	\$151.04	\$1,200.00
	Fund Total	\$8,243.00	\$7,119.39	\$8,303.00
FUND 620 MARY ROGERS PIONEER PARK FUND				
620-000-000-308-10-00-00	Beginning Reserved Cash	\$175,000.00	\$175,000.00	\$169,898.00
	620-000-000-308 Total	\$175,000.00	\$175,000.00	\$169,898.00
620-000-000-367-00-00-00	Anonymous Gift	\$0.00	\$0.00	\$0.00
	620-000-000-367 Total	\$0.00	\$0.00	\$0.00
	Fund Total	\$175,000.00	\$175,000.00	\$169,898.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
FUND 630 MUNICIPAL COURT FUND				
630-000-000-308-00-00-00	Beginning Unreserved Cash	\$0.00	\$1,934.96	\$560.00
	630-000-000-308 Total	\$0.00	\$1,934.96	\$560.00
630-000-000-393-00-00-00	Municipal Court Receipts	\$175,000.00	\$82,971.50	\$175,000.00
	630-000-000-393 Total	\$175,000.00	\$82,971.50	\$175,000.00
	Fund Total	\$175,000.00	\$84,906.46	\$175,560.00
FUND 701 HUD LOAN FUND				
701-000-000-308-00-00-00	Beginning Unreserved Cash	\$258,610.00	\$258,609.75	\$259,110.00
	701-000-000-308 Total	\$258,610.00	\$258,609.75	\$259,110.00
701-000-000-361-10-00-10	HUD Loan Repayments	\$1,390.00	\$500.00	\$0.00
	701-000-000-361 Total	\$1,390.00	\$500.00	\$0.00
701-000-000-381-10-00-00	Loans Received	\$0.00	\$0.00	\$0.00
	701-000-000-381 Total	\$0.00	\$0.00	\$0.00
	Fund Total	\$260,000.00	\$259,109.75	\$259,110.00
	Grand Total	\$11,867,350.00	\$6,912,005.60	\$12,175,996.00

2020 Budgeted Expenditures

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
LEGISLATIVE				
001-000-000-511-60-10-00	Salaries & Wages	\$16,800.00	\$12,960.00	\$16,800.00
001-000-000-511-60-20-00	Personnel Benefits	\$1,403.00	\$1,056.42	\$1,386.00
001-000-000-511-60-31-00	Operating Supplies	\$3,000.00	\$2,203.05	\$3,000.00
001-000-000-511-60-42-00	Postage/Meter Rental/Website Mgmt	\$10,000.00	\$8,888.10	\$10,000.00
001-000-000-511-60-43-00	Travel	\$3,500.00	\$3,746.66	\$4,000.00
001-000-000-511-60-44-00	Advertising - Legals	\$3,000.00	\$2,600.62	\$3,000.00
001-000-000-511-60-47-00	Utilities-City Hall	\$3,500.00	\$2,808.22	\$3,500.00
001-000-000-511-60-49-00	Miscellaneous - AWC Dues/Retro	\$3,700.00	\$1,765.05	\$2,500.00
001-000-000-511-60-49-10	Miscellaneous - Dues, Subscriptions	\$1,000.00	\$1,266.50	\$1,500.00
001-000-000-511-60-49-20	Miscellaneous - Election Costs	\$10,000.00	\$8,082.79	\$10,000.00
	001-000-000-511 Total	\$55,903.00	\$45,377.41	\$55,686.00
MUNICIPAL COURT				
001-000-000-512-50-10-00	Salaries & Wages	\$31,760.00	\$31,845.08	\$58,658.00
001-000-000-512-50-20-00	Benefits	\$8,332.00	\$5,426.83	\$26,689.00
001-000-000-512-50-31-00	Office Supplies/Forms	\$2,000.00	\$1,585.48	\$2,000.00
001-000-000-512-50-41-10	Contract Public Defender	\$9,300.00	\$6,975.00	\$9,300.00
001-000-000-512-50-41-15	Contract Prosecutor	\$9,960.00	\$7,470.00	\$9,960.00
001-000-000-512-50-41-30	Interpreter	\$1,000.00	\$500.00	\$1,000.00
001-000-000-512-50-41-40	Miscellaneous Services	\$1,500.00	\$3,616.68	\$2,500.00
001-000-000-512-50-43-00	Training/Travel	\$1,000.00	\$541.25	\$1,000.00
	001-000-000-512 Total	\$64,852.00	\$57,960.32	\$111,107.00
FINANCIAL AND RECORDS SERVICES				
001-000-000-514-20-10-00	Salaries & Wages	\$53,659.00	\$59,900.11	\$57,966.00
001-000-000-514-20-20-00	Benefits	\$26,786.00	\$19,104.97	\$25,728.00
001-000-000-514-20-31-00	Office Supplies/Miscellaneous	\$5,000.00	\$7,005.33	\$6,500.00
001-000-000-514-20-41-00	State Auditor Costs	\$20,000.00	\$4,915.09	\$10,000.00
001-000-000-514-20-41-10	Office Equipment - Repair/Maintenance	\$1,500.00	\$27.03	\$1,000.00
001-000-000-514-20-41-15	Computer Software Maintenance	\$15,000.00	\$14,381.49	\$15,000.00
001-000-000-514-20-41-20	Codification of Ordinances	\$2,000.00	\$3,388.38	\$3,500.00
001-000-000-514-20-43-00	Training/Travel	\$2,500.00	\$3,032.90	\$3,000.00
001-000-000-514-20-49-00	Misc - Dues/Subscriptions/Bank	\$1,500.00	\$1,012.60	\$1,000.00
001-000-000-514-81-40-00	Building Pubs/Permits/Prof Services	\$10,000.00	\$30,163.07	\$20,000.00
	001-000-000-514 Total	\$137,945.00	\$142,930.97	\$143,694.00
001-000-000-515-41-00-00	Professional Services - Legal	\$10,000.00	\$5,435.90	\$10,000.00
	001-000-000-515 Total	\$10,000.00	\$5,435.90	\$10,000.00
001-000-000-518-30-40-00	Repair/Maintenance - City Hall	\$3,500.00	\$3,048.22	\$24,500.00
001-000-000-518-30-41-00	Custodial Services - City Hall	\$2,400.00	\$211.31	\$0.00
001-000-000-518-30-42-00	City Hall Security	\$0.00	\$600.00	\$600.00
001-000-000-518-30-46-00	Insurance	\$15,900.00	\$15,969.79	\$10,970.00
	001-000-000-518 Total	\$21,800.00	\$19,829.32	\$36,070.00
LAW ENFORCEMENT				
001-000-000-521-70-20-00	Salaries & Wages	\$296,794.00	\$259,945.87	\$306,312.00
001-000-000-521-70-20-01	Benefits	\$157,999.00	\$85,031.60	\$135,625.00
001-000-000-521-70-20-04	Benefits - LEOFF I	\$3,100.00	\$2,582.50	\$3,100.00
001-000-000-521-70-20-05	Benefits - LTC (LEOFF 1 Retired)	\$2,350.00	\$0.00	\$6,492.00
001-000-000-521-70-20-10	Uniform Allowances (4)	\$3,300.00	\$3,300.00	\$3,300.00
001-000-000-521-70-20-20	Uniform Allowance (Reserves)	\$2,000.00	\$2,000.00	\$2,000.00
001-000-000-521-70-31-10	Office Supplies	\$4,000.00	\$1,392.73	\$4,000.00
001-000-000-521-70-31-20	Operating Supplies	\$6,000.00	\$5,059.50	\$8,000.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
001-000-000-521-70-32-00	Fuel Consumed	\$17,000.00	\$10,066.10	\$17,000.00
001-000-000-521-70-41-10	Professional Services-Vet Services	\$500.00	\$203.20	\$500.00
001-000-000-521-70-42-00	Communications/Phone	\$6,000.00	\$6,647.03	\$6,000.00
001-000-000-521-70-42-10	Communications (PACCOM)	\$58,147.00	\$28,311.42	\$58,147.00
001-000-000-521-70-43-00	Training/Travel	\$3,000.00	\$2,922.66	\$7,000.00
001-000-000-521-70-46-00	Insurance	\$27,300.00	\$27,277.87	\$22,038.00
001-000-000-521-70-48-00	Repair & Maintenance	\$9,000.00	\$2,734.04	\$9,000.00
001-000-000-521-70-49-00	Jail Services (Pacific County)	\$12,000.00	\$2,648.70	\$12,000.00
001-000-000-521-70-49-10	Miscellaneous Dues/Subscriptions	\$1,000.00	\$2,265.08	\$1,000.00
001-000-000-521-70-49-50	Misc - Investigations, Trial Expense,	\$1,200.00	\$863.60	\$1,000.00
	001-000-000-521 Total	\$610,690.00	\$443,251.90	\$602,514.00
	FIRE CONTROL			
001-000-000-522-50-10-00	Salaries & Wages	\$1,800.00	\$1,529.37	\$1,800.00
001-000-000-522-50-20-00	Benefits	\$2,400.00	\$321.15	\$2,400.00
001-000-000-522-50-31-00	Cleaning & Supplies	\$1,000.00	\$2.48	\$1,000.00
001-000-000-522-50-31-10	Operating Supplies	\$3,000.00	\$5,531.60	\$5,000.00
001-000-000-522-50-32-00	Repair & Maintenance-Bldg	\$2,500.00	\$3,223.16	\$4,000.00
001-000-000-522-50-32-01	Fuel Consumed	\$1,000.00	\$938.90	\$1,000.00
001-000-000-522-50-33-00	Repair & Maintenance-Equip	\$15,000.00	\$14,987.45	\$15,000.00
001-000-000-522-50-42-00	Communications (PACCOM)	\$1,232.00	\$437.70	\$1,232.00
001-000-000-522-50-42-01	Utilities - Phone	\$3,000.00	\$1,444.29	\$2,000.00
001-000-000-522-50-43-00	Training/Travel	\$1,000.00	\$356.30	\$1,000.00
001-000-000-522-50-46-00	Insurance	\$5,850.00	\$7,398.39	\$7,398.00
001-000-000-522-50-47-00	Utilities - Electricity	\$6,000.00	\$4,476.11	\$6,000.00
	001-000-000-522 Total	\$43,782.00	\$40,646.90	\$47,830.00
	EMERGENCY SERVICES			
001-000-000-525-10-51-00	Pacific County Emergency Management	\$6,891.00	\$1,967.50	\$6,891.00
	001-000-000-525 Total	\$6,891.00	\$1,967.50	\$6,891.00
	PLANNING/COMMUNITY DEVELOPMENT			
001-000-000-558-60-41-00	PCOG Dues	\$1,500.00	\$1,500.00	\$1,500.00
001-000-000-558-60-41-20	Economic Development	\$600.00	\$600.00	\$600.00
001-000-000-558-90-41-30	Abatement Costs	\$1,000.00	\$0.00	\$5,000.00
	001-000-000-558 Total	\$3,100.00	\$2,100.00	\$7,100.00
	PHYSICAL HEALTH			
001-000-000-562-00-41-00	County Alcohol Assessment	\$500.00	\$107.28	\$500.00
001-000-000-562-00-41-10	ORCAA	\$1,247.00	\$1,279.80	\$1,324.00
	001-000-000-562 Total	\$1,747.00	\$1,387.08	\$1,824.00
	NON-EXPENDITURE DISBURSEMENTS			
001-000-000-586-00-00-10	State Court Remittances	\$60,000.00	\$34,467.93	\$40,000.00
001-000-000-586-00-00-20	County Court Remittances	\$800.00	\$443.95	\$600.00
001-000-000-586-00-00-30	State Building Permit Remittance	\$0.00	\$290.00	\$0.00
	001-000-000-586 Total	\$60,800.00	\$35,201.88	\$40,600.00
	CAPITAL OUTLAY			
001-000-000-594-11-64-00	Capital Outlay-Legislative	\$3,000.00	\$3,000.00	\$3,000.00
001-000-000-594-11-64-10	Capital Outlay-Legislative (Computers/Copier)	\$3,500.00	\$1,472.93	\$3,500.00
001-000-000-594-14-64-00	Capital Outlay-Financial	\$1,000.00	\$261.52	\$1,000.00
001-000-000-594-21-64-00	Capital Outlay-Police	\$7,500.00	\$0.00	\$17,500.00
001-000-000-594-21-64-10	Capital Outlay-Police (Computers)	\$1,000.00	\$0.00	\$2,000.00
001-000-000-594-22-64-10	Capital Outlay-Firefighter Equipment	\$25,000.00	\$7,890.43	\$25,000.00
001-000-000-594-22-64-20	Capital Outlay-Fire Equipment	\$20,000.00	\$0.00	\$40,000.00
001-000-000-594-22-64-30	Fire Equipment - Hose Replacement	\$7,000.00	\$0.00	\$7,000.00
	001-000-000-594 Total	\$68,000.00	\$12,624.88	\$99,000.00
	OPERATING TRANSFERS			
001-000-000-597-00-00-02	Library	\$6,000.00	\$1,499.00	\$6,000.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
001-000-000-597-00-00-10	City Streets	\$140,000.00	\$129,233.54	\$141,400.00
001-000-000-597-00-00-20	Hotel/Motel Tax	\$32,500.00	\$15,354.00	\$18,850.00
	001-000-000-597 Total	\$178,500.00	\$146,086.54	\$166,250.00
	Fund Total	\$1,264,010.00	\$954,800.60	\$1,328,566.00
	FUND 101 STREETS			
101-000-000-542-30-10-00	Salaries & Wages	\$71,414.00	\$56,336.34	\$58,096.00
101-000-000-542-30-20-00	Benefits	\$40,457.00	\$19,521.21	\$29,104.00
101-000-000-542-30-20-20	Public Works Boot Allowance	\$200.00	\$200.00	\$200.00
101-000-000-542-30-31-00	Gravel	\$16,000.00	\$7,426.11	\$13,000.00
101-000-000-542-30-31-10	Asphalt	\$10,000.00	\$1,687.50	\$10,000.00
101-000-000-542-30-31-30	Miscellaneous Supplies/Signs	\$10,000.00	\$11,287.71	\$10,000.00
101-000-000-542-30-32-00	Fuel Consumed	\$3,000.00	\$4,004.76	\$3,500.00
101-000-000-542-30-47-00	Utilities - Street Lighting	\$16,000.00	\$11,156.05	\$14,000.00
101-000-000-542-30-48-00	Equipment Repairs	\$3,000.00	\$893.30	\$4,500.00
101-000-000-542-30-48-10	Contracted Maintenance/Labor	\$22,000.00	\$6,201.23	\$22,000.00
101-000-000-542-30-49-00	Miscellaneous	\$7,072.00	\$57.12	\$3,000.00
	101-000-000-542 Total	\$199,143.00	\$118,771.33	\$167,400.00
101-000-000-594-34-63-10	CDBG - 4th Street Reconstruction	\$750,000.00	\$10,632.16	\$750,000.00
101-000-000-594-42-64-00	Capital Outlay-Streets	\$12,000.00	\$2,175.59	\$12,000.00
	101-000-000-594 Total	\$762,000.00	\$12,807.75	\$762,000.00
101-000-000-595-30-00-00	PCOG-STP Repair/Maintenance	\$0.00	\$0.00	\$34,900.00
101-000-000-595-42-63-00	Arterial St-Design/Engineering (TIB)	\$168,800.00	\$111,799.91	\$168,800.00
101-000-000-595-42-63-10	Arterial St-Construction (TIB)	\$506,400.00	\$603,161.58	\$506,400.00
	101-000-000-595 Total	\$675,200.00	\$714,961.49	\$710,100.00
	Fund Total	\$1,636,343.00	\$846,540.57	\$1,639,500.00
	FUND 103 LIBRARY			
103-000-000-572-50-31-00	Operating/Supplies	\$500.00	\$0.00	\$500.00
103-000-000-572-50-41-00	Custodial Services	\$1,700.00	\$0.00	\$0.00
103-000-000-572-50-47-00	Utilities/Electricity	\$1,500.00	\$1,503.77	\$1,500.00
103-000-000-572-50-48-00	Repair/Maintenance	\$2,200.00	\$332.03	\$3,900.00
103-000-000-572-50-49-00	Operating Certification - Elevator Lift	\$100.00	\$71.80	\$100.00
	103-000-000-572 Total	\$6,000.00	\$1,907.60	\$6,000.00
103-000-000-594-72-60-00	PCOG Funded Repair/Maintenance	\$0.00	\$0.00	\$30,000.00
	103-000-000-594 Total	\$0.00	\$0.00	\$30,000.00
	Fund Total	\$6,000.00	\$1,907.60	\$36,000.00
	FUND 106 CAPITAL FUND-DOCKS			
106-000-000-546-60-10-00	Salaries & Wages	\$6,374.00	\$4,189.27	\$6,419.00
106-000-000-546-60-20-00	Personnel Benefits	\$3,094.00	\$1,303.00	\$2,939.00
106-000-000-546-60-47-00	Utilities (Electricity)	\$1,000.00	\$306.94	\$1,000.00
106-000-000-546-60-47-10	Portable Restroom Pumping	\$2,000.00	\$1,170.00	\$2,000.00
106-000-000-546-60-48-00	Repairs/Maintenance	\$6,000.00	\$692.07	\$6,000.00
106-000-000-546-60-49-00	Public Marina/DNR Fees	\$3,000.00	\$0.00	\$3,000.00
106-000-000-546-60-49-01	Miscellaneous Expenses	\$2,000.00	\$604.81	\$2,000.00
106-000-000-546-60-53-00	Leasehold Excise Tax	\$650.00	\$192.60	\$650.00
	106-000-000-546 Total	\$24,118.00	\$8,458.69	\$24,008.00
	Fund Total	\$24,118.00	\$8,458.69	\$24,008.00
	FUND 110 HOTEL/MOTEL TAX FUND			
110-000-000-576-80-10-00	Salaries & Wages	\$18,638.00	\$10,552.29	\$8,400.00
110-000-000-576-80-20-00	Benefits	\$5,062.00	\$3,511.62	\$4,050.00
110-000-000-576-80-31-00	Operating Supplies/Miscellaneous	\$8,300.00	\$6,802.47	\$8,300.00
110-000-000-576-80-41-00	Miscellaneous Contract Service	\$2,400.00	\$0.00	\$0.00
110-000-000-576-80-47-00	Utilities/Miscellaneous Services	\$4,800.00	\$3,139.10	\$4,800.00
	110-000-000-576 Total	\$39,200.00	\$24,005.48	\$25,550.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
110-000-000-594-42-64-00	Capital Outlay-M Rogers PP	\$0.00	\$0.00	\$0.00
110-000-000-594-76-60-10	Cheney Park Lighting-RCO Grant	\$0.00	\$0.00	\$270,000.00
110-000-000-594-76-60-20	Cheney Park Lighting-Cheney Grant	\$0.00	\$0.00	\$35,000.00
	110-000-000-594 Total	\$0.00	\$0.00	\$305,000.00
	Fund Total	\$39,200.00	\$24,005.48	\$330,550.00
	FUND 401 WATER			
401-000-000-534-80-10-00	Salaries & Wages	\$211,706.00	\$184,822.87	\$233,571.00
401-000-000-534-80-20-00	Personnel Benefits	\$125,008.00	\$71,525.70	\$122,997.00
401-000-000-534-80-20-20	Public Works Boot Allowance	\$500.00	\$600.00	\$600.00
401-000-000-534-80-31-00	Materials/Supplies	\$25,000.00	\$53,904.30	\$45,000.00
401-000-000-534-80-31-10	Chemicals	\$8,000.00	\$7,211.51	\$8,000.00
401-000-000-534-80-32-00	Fuel Consumed	\$9,000.00	\$4,692.00	\$9,000.00
401-000-000-534-80-33-00	Water Purchase - Raymond Intertie	\$1,000.00	\$13,647.88	\$5,000.00
401-000-000-534-80-41-20	Miscellaneous Professional Services	\$37,500.00	\$11,836.77	\$37,500.00
401-000-000-534-80-41-30	Sample Testing/Monitoring - Water	\$7,000.00	\$2,889.56	\$5,000.00
401-000-000-534-80-42-00	Communications	\$7,000.00	\$9,810.43	\$7,000.00
401-000-000-534-80-43-00	Training/Travel	\$4,500.00	\$2,632.35	\$4,500.00
401-000-000-534-80-46-00	Insurance	\$25,200.00	\$25,207.27	\$25,200.00
401-000-000-534-80-47-00	Power (Sewer/Storm Pumps)	\$45,000.00	\$1,177.53	\$45,000.00
401-000-000-534-80-47-10	Power (Miscellaneous Pumps)	\$0.00	\$2,070.59	\$0.00
401-000-000-534-80-47-20	Power (Water Treatment Plant)	\$0.00	\$33,671.78	\$0.00
401-000-000-534-80-48-10	Repair and Maintenance - Equipment	\$20,000.00	\$20,584.42	\$20,000.00
401-000-000-534-80-49-00	Membership, Dues, Subscriptions	\$1,000.00	\$1,262.35	\$1,000.00
401-000-000-534-80-49-10	Operating Certification - Water	\$4,500.00	\$5,733.20	\$4,500.00
	401-000-000-534 Total	\$531,914.00	\$453,280.51	\$573,868.00
401-000-000-586-00-00-10	State Excise Tax	\$40,000.00	\$36,991.24	\$40,000.00
	401-000-000-586 Total	\$40,000.00	\$36,991.24	\$40,000.00
401-000-000-591-31-72-10	Repay - PWTF Loan - Principle	\$229,901.00	\$68,139.10	\$26,105.00
401-000-000-591-31-78-00	Repay - DWSRF Loan - Principle	\$0.00	\$115,714.10	\$120,388.00
	401-000-000-591 Total	\$229,901.00	\$183,853.20	\$146,493.00
401-000-000-592-34-80-00	Repay - DWSRF Loan - Interest	\$0.00	\$5,207.13	\$0.00
401-000-000-592-34-80-01	Repay - PWTF Loan - Interest	\$0.00	\$6,155.07	\$0.00
	401-000-000-592 Total	\$0.00	\$11,362.20	\$0.00
401-000-000-594-31-34-00	Capital Improvement - Computer Hardware/Software	\$5,000.00	\$2,923.18	\$5,000.00
401-000-000-594-34-41-00	WTP Maintenance Agreement	\$30,000.00	\$20,598.83	\$30,000.00
401-000-000-594-34-60-01	Capital Reserves	\$205,000.00	\$0.00	\$205,000.00
401-000-000-594-34-60-02	USDA RD Short Lived Assets (40 Years)	\$27,270.00	\$0.00	\$27,270.00
401-000-000-594-34-60-03	USDA RD Debt Service Reserve (10 Years)	\$13,000.00	\$0.00	\$26,000.00
401-000-000-594-34-61-00	Watershed Management	\$160,000.00	\$0.00	\$160,000.00
401-000-000-594-34-63-02	River Crossing Upgrade	\$240,000.00	\$0.00	\$250,000.00
401-000-000-594-34-63-09	WTP Membrane Filters	\$140,000.00	\$0.00	\$150,000.00
401-000-000-594-34-63-10	WTP Upgrade/Expansion	\$0.00	\$3,212.36	\$0.00
401-000-000-594-34-63-12	Water Line Infrastructure Improvements	\$15,000.00	\$0.00	\$15,000.00
401-000-000-594-34-63-20	Upgrade of Fliess Creek	\$0.00	\$0.00	\$20,000.00
401-000-000-594-34-63-25	CDBG Pre Construction - Fliess Creek	\$0.00	\$0.00	\$0.00
401-000-000-594-34-63-30	DOH-DWSRF Pre Construction - Fliess Creek	\$0.00	\$0.00	\$0.00
401-000-000-594-34-63-35	DOH-DWSRF Construction - Fliess Creek	\$0.00	\$0.00	\$0.00
401-000-000-594-34-63-40	USDA RD - WTP Main Project	\$3,000,000.00	\$73,549.10	\$3,000,000.00
401-000-000-594-34-63-42	NACCHO Grant-Fluoridation	\$0.00	\$0.00	\$0.00
401-000-000-594-34-63-45	CDBG - WTP Main Project	\$0.00	\$0.00	\$750,000.00
401-000-000-594-34-64-46	Capital Outlay-Oper Reserves	\$20,000.00	\$7,740.23	\$20,000.00
401-000-000-594-34-64-48	Capital Outlay-Vehicles, Equipment	\$17,000.00	\$2,591.84	\$17,000.00
401-000-000-594-34-64-49	Impoundment Improvements	\$39,000.00	\$34,701.13	\$39,000.00
401-000-000-594-34-64-50	Altitude Valves	\$6,050.00	\$0.00	\$6,050.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
401-000-000-594-34-64-51	Annual Road Maintenance-Dams	\$6,600.00	\$0.00	\$6,600.00
401-000-000-594-34-64-52	Sample Station Installs x 3	\$2,330.00	\$0.00	\$2,330.00
401-000-000-594-34-64-53	Water Line Improvements (Pipe)	\$5,000.00	\$0.00	\$5,000.00
	401-000-000-594 Total	\$3,931,250.00	\$145,316.67	\$4,734,250.00
	Fund Total	\$4,733,065.00	\$830,803.82	\$5,494,611.00
	FUND 404 SEWER			
404-000-000-535-80-10-00	Salaries & Wages	\$102,647.00	\$79,754.38	\$97,862.00
404-000-000-535-80-20-00	Personnel Benefits	\$58,423.00	\$29,688.90	\$49,418.00
404-000-000-535-80-20-20	Public Works Boot Allowance	\$500.00	\$600.00	\$600.00
404-000-000-535-80-31-00	Materials/Supplies	\$10,000.00	\$4,255.63	\$10,000.00
404-000-000-535-80-31-10	Chemicals	\$1,000.00	\$1,331.22	\$1,500.00
404-000-000-535-80-32-00	Fuel Consumed	\$5,000.00	\$1,925.48	\$3,000.00
404-000-000-535-80-41-20	Miscellaneous Professional Services	\$18,000.00	\$3,091.66	\$18,000.00
404-000-000-535-80-42-00	Communications	\$4,500.00	\$7,858.11	\$6,000.00
404-000-000-535-80-43-00	Training/Travel	\$1,000.00	\$0.00	\$1,000.00
404-000-000-535-80-46-00	Insurance	\$34,100.00	\$34,072.36	\$34,100.00
404-000-000-535-80-47-00	Power (Sewer/Storm Pumps)	\$16,000.00	\$7,670.72	\$16,000.00
404-000-000-535-80-47-05	Power (Eklund Park Pumps)	\$0.00	\$2,205.49	\$0.00
404-000-000-535-80-48-10	Repair & Maintenance - Equipment	\$15,000.00	\$11,330.16	\$15,000.00
404-000-000-535-80-48-20	Maintenance & Operations - RWWTP	\$250,000.00	\$202,908.76	\$250,000.00
404-000-000-535-80-49-00	Membership, Dues, Subscriptions	\$500.00	\$0.00	\$500.00
404-000-000-535-80-49-20	Wastewater Discharge Permits	\$2,000.00	\$1,632.00	\$2,000.00
404-000-000-535-80-49-30	WA Parks & Rec-Easement	\$2,000.00	\$0.00	\$2,000.00
	404-000-000-535 Total	\$520,670.00	\$388,324.87	\$506,980.00
404-000-000-581-20-00-40	HUD Loan Repayment	\$0.00	\$0.00	\$0.00
	404-000-000-581 Total	\$0.00	\$0.00	\$0.00
404-000-000-586-00-00-10	State Excise Tax	\$40,000.00	\$33,914.65	\$40,000.00
	404-000-000-586 Total	\$40,000.00	\$33,914.65	\$40,000.00
404-000-000-591-31-70-01	Repay - PWTF Loan - Principle	\$0.00	\$110,870.19	\$58,083.00
404-000-000-591-31-72-10	Repay - PWTF Loan - Principle (RWWTP)	\$122,303.00	\$0.00	\$63,933.00
404-000-000-591-31-72-20	Repay - DOE Loan - Principle (RWWTP-Raymond)	\$0.00	\$56,269.54	\$64,560.00
404-000-000-591-31-72-40	Repay - USDA RD Loan - Principle (RWWTP)	\$233,648.00	\$56,944.50	\$233,648.00
404-000-000-591-31-78-00	Repay - DOE Loan - Principle	\$145,173.00	\$51,466.49	\$96,870.00
	404-000-000-591 Total	\$501,124.00	\$275,550.72	\$517,094.00
404-000-000-592-35-80-00	Repay - PWTF Loan - Interest	\$0.00	\$11,535.12	\$0.00
404-000-000-592-35-83-20	Repay - DOE Loan - Interest	\$0.00	\$3,899.72	\$0.00
404-000-000-592-35-83-25	Repay - DOE Loan - Interest (RWWTP-Raymond)	\$0.00	\$8,290.16	\$0.00
404-000-000-592-35-83-30	Repay - USDA RD Loan - Interest (RWWTP)	\$0.00	\$59,879.48	\$0.00
	404-000-000-592 Total	\$0.00	\$83,604.48	\$0.00
404-000-000-594-31-35-00	Capital Improvement/Computer	\$2,500.00	\$1,428.18	\$2,500.00
404-000-000-594-34-60-03	Bond Reserves (RWWTP-RD)	\$42,681.00	\$0.00	\$42,681.00
404-000-000-594-34-60-05	Sewer Pump Repair/Replacement (Inc School)	\$46,000.00	\$11,190.09	\$71,000.00
404-000-000-594-34-63-09	CWSRF - Central Ave (To Complete Orig Project)	\$577,901.00	\$409,355.50	\$300,000.00
404-000-000-594-34-64-48	Capital Outlay-Vehicles, Equipment	\$12,000.00	\$2,591.82	\$12,000.00
	404-000-000-594 Total	\$681,082.00	\$424,565.59	\$428,181.00
	Fund Total	\$1,742,876.00	\$1,205,960.31	\$1,492,255.00
	FUND 405 MOSQUITO CONTROL			
405-000-000-539-20-10-00	Salaries & Wages	\$4,730.00	\$2,657.79	\$6,314.00
405-000-000-539-20-20-00	Personnel Benefits	\$2,661.00	\$824.35	\$3,180.00
405-000-000-539-20-41-00	Professional Services - Spraying	\$42,000.00	\$45,402.00	\$48,900.00
405-000-000-539-20-46-00	Insurance	\$20,900.00	\$20,883.06	\$20,900.00
405-000-000-539-20-49-00	Miscellaneous Expenses	\$0.00	\$272.28	\$0.00
	405-000-000-539 Total	\$70,291.00	\$70,039.48	\$79,294.00

Account Number	Description	Budget 2019	Actual 2019	Budget 2020
405-000-000-594-34-64-48	Capital Outlay - Vehicles	\$15,000.00	\$8,818.84	\$15,000.00
	405-000-000-594 Total	\$15,000.00	\$8,818.84	\$15,000.00
	Fund Total	\$85,291.00	\$78,858.32	\$94,294.00
	FUND 411 GARBAGE FUND (CLOSED)			
411-000-000-537-80-10-00	Salaries & Wages	\$5,000.00	\$1,421.15	\$0.00
411-000-000-537-80-20-00	Personnel Benefits	\$1,940.00	\$508.66	\$0.00
411-000-000-537-80-31-00	Operating Supplies	\$5,000.00	\$2,879.87	\$0.00
411-000-000-537-80-32-00	Fuel/Oil Consumed	\$5,000.00	\$1,915.03	\$0.00
411-000-000-537-80-47-00	Utility Services - Royal Heights	\$15,000.00	\$13,871.08	\$0.00
411-000-000-537-80-49-00	Miscellaneous Services	\$0.00	\$202.24	\$0.00
	411-000-000-537 Total	\$31,940.00	\$20,798.03	\$0.00
411-000-000-586-00-00-10	State Excise Tax	\$6,257.00	\$3,967.67	\$0.00
	411-000-000-586 Total	\$6,257.00	\$3,967.67	\$0.00
411-000-000-591-31-72-10	USDA RD - Principal Loan Payment	\$193,000.00	\$192,823.36	\$0.00
	411-000-000-591 Total	\$193,000.00	\$192,823.36	\$0.00
411-000-000-592-35-83-10	USDA RD - Interest Loan Payment	\$1,803.00	\$1,802.76	\$0.00
	411-000-000-592 Total	\$1,803.00	\$1,802.76	\$0.00
411-000-000-594-31-37-00	Capital Outlay	\$67,000.00	\$67,000.00	\$0.00
	411-000-000-594 Total	\$67,000.00	\$67,000.00	\$0.00
411-000-000-597-00-00-10	Transfer to Current Expense (To Close Fund)	\$0.00	\$143,065.54	\$0.00
	411-000-000-597 Total	\$0.00	\$143,065.54	\$0.00
	Fund Total	\$300,000.00	\$429,457.36	\$0.00
	FUND 601 UTILITY DEPOSITS			
601-000-000-589-10-00-00	Deposits Refunded	\$20,000.00	\$5,703.83	\$20,000.00
	601-000-000-589 Total	\$20,000.00	\$5,703.83	\$20,000.00
	Fund Total	\$20,000.00	\$5,703.83	\$20,000.00
	FUND 610 ROBERT BUSH PARK			
610-000-000-576-90-40-00	Maintenance - Robert Bush Park	\$5,500.00	\$0.00	\$5,500.00
	610-000-000-576 Total	\$5,500.00	\$0.00	\$5,500.00
	Fund Total	\$5,500.00	\$0.00	\$5,500.00
	FUND 620 MARY ROGERS PIONEER PARK FUND			
620-000-000-576-90-00-00	Construction of Mary Rogers Pioneer Park	\$175,000.00	\$5,102.32	\$169,898.00
	620-000-000-576 Total	\$175,000.00	\$5,102.32	\$169,898.00
	Fund Total	\$175,000.00	\$5,102.32	\$169,898.00
	FUND 630 MUNICIPAL COURT FUND			
630-000-000-589-30-00-00	Municipal Court Checks	\$175,000.00	\$80,292.04	\$175,000.00
	630-000-000-589 Total	\$175,000.00	\$80,292.04	\$175,000.00
	Fund Total	\$175,000.00	\$80,292.04	\$175,000.00
	FUND 701 HUD LOAN FUND			
701-000-000-559-20-46-00	Housing/Community Development	\$1,000.00	\$0.00	\$1,000.00
	701-000-000-559 Total	\$1,000.00	\$0.00	\$1,000.00
	Fund Total	\$1,000.00	\$0.00	\$1,000.00
	Grand Total	\$10,207,403.00	\$4,471,890.94	\$10,811,182.00

Capital Facilities Plan (CFP) and Asset Management - Year 2020

Department	Project Title	Cost	Funding Source(s)
Public Works	Utility Trailer	6,000	Water, Sewer, Streets, Parks
Public Works	Ferry/3 rd Street 6" Line	8,000	Sewer
Public Works	Willapa Landing	5,000	Sewer
Public Works	City Wide Jetting	10,000	Sewer
Public Works	Pump Station #1 Repair (1)	10,000	Sewer
Public Works	Pump Station #3 Repair (3)	30,000	Sewer
Public Works	Pump Station #4 Electrical	6,000	Sewer
Public Works	School Sewer Pumps (2)	25,000	Sewer
Public Works	Water Meter Updates	5,000	Water
Public Works	Hydrant Replacement (3)	12,000	Water
Public Works	Old Road Blow Off	1,000	Water
Public Works	Old Road Water Main 300' of 6"	12,000	Water
Public Works	Miscellaneous Road Repairs	18,000	Streets
Public Works	Old Road Failures	15,000	Streets
Public Works-WTP	Impoundment Improvements	39,000	Water
Public Works-WTP	Altitude Valves	6,050	Water
Public Works-WTP	Annual Road Maintenance-Dams	6,600	Water
Public Works-WTP	Sample Station installs x 3	2,330	Water
City Hall	Vinyl Floor Replacement	21,000	Current Expense
Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense

Capital Facilities Plan (CFP) and Asset Management - Year 2021

Department	Project Title	Cost	Funding Source(s)
Public Works	Ditch Witch	\$10,000	Water, Sewer, Streets, Parks
Public Works	Ingersoll-Ran Air Compressor	15,000	Water, Sewer, Streets
Public Works	Chevy Silverado 2500	35,000	Water, Sewer, Streets, Parks
Public Works	Cheney Pavilion Roof & Concrete	20,000	Parks
Public Works	Robert Bush Park Asphalt	25,000	Parks
Public Works	Old Road Failures	15,000	Streets
Public Works-WTP	Annual Road Maintenance-Dams	7,260	Water
Public Works-WTP	Sample Station installs x 3	2,400	Water
Public Works-WTP	Steel Tank Painting	10,000	Water
Public Works-WTP	Tank Divers/Tank Clean and Inspect	8,800	Water
Law Enforcement	Vehicle Replacement	45,000	Current Expense
Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense

Capital Facilities Plan (CFP) and Asset Management - Year 2022

Department	Project Title	Cost	Funding Source(s)
Public Works	Kawasaki ATV	\$10,000	Water, Sewer, Streets, Parks
Public Works	Vactron Vac Trailer	50,000	Water, Sewer, Streets, Parks
Public Works	Flatform Tilt Trailer	10,000	Water, Sewer, Streets, Parks
Public Works	Dodge Ram 3500	20,000	Water, Sewer, Streets, Parks
Public Works	New City Shop Out Building	30,000	Water, Sewer, Streets, Parks
Public Works	Mill Pond Upgrades/Maintenance	3,000	Parks
Public Works	"B" Street Pump House	10,000	Water
Public Works-WTP	Annual Road Maintenance-Dams	7,986	Water
Public Works-WTP	Sample Station installs x 3	2,500	Water
 			
Law Enforcement	Taser Replacement	2,000	Current Expense
 			
Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense

Capital Facilities Plan (CFP) and Asset Management - Year 2023

Department	Project Title	Cost	Funding Source(s)
Public Works	Chevy Silverado	\$30,000	Water, Sewer, Streets, Parks
Public Works	Ford Ranger Pickup	25,000	Water, Sewer, Streets, Parks
Public Works-WTP	Annual Road Maintenance-Dams	8,800	Water
Public Works-WTP	Sample Station installs x 3	2,550	Water
Public Works-WTP	Fliess Creek Improvements	3,000,000	Water
Public Works-WTP	New WTP Service Truck 4x4	45,000	Water
 			
Law Enforcement	Vehicle Replacement	47,500	Current Expense
Law Enforcement	Taser Replacement	2,000	Current Expense
 			
Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense

Capital Facilities Plan (CFP) and Asset Management - Year 2024

Department	Project Title	Cost	Funding Source(s)
Public Works	New Holland Backhoe	\$80,000	Water, Sewer, Streets, Parks
Public Works	International Dump Truck	50,000	Water, Sewer, Streets, Parks
Public Works	City Shop Roof & Siding	30,000	Water, Sewer, Streets, Parks
Public Works-WTP	Annual Road Maintenance-Dams	9,670	Water
Public Works-WTP	Sample Station installs x 3	2,620	Water
 			
Law Enforcement	Taser Replacement	2,000	Current Expense

Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense

Capital Facilities Plan (CFP) and Asset Management - Year 2025

Department	Project Title	Cost	Funding Source(s)
Public Works	Chevy Colorado	\$25,000	Water, Sewer, Streets, Parks
Public Works	City Storage Roof and Siding	25,000	Water, Sewer, Streets, Parks
Public Works-WTP	Tank Divers/Tank Clean & Inspect	9,680	Water
Public Works-WTP	Sample Station installs x 3	2,700	Water
Law Enforcement	Vehicle Replacement	49,000	Current Expense
Law Enforcement	Taser Replacement	2,000	Current Expense
Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense

Capital Facilities Plan (CFP) and Asset Management - Year 2026

Department	Project Title	Cost	Funding Source(s)
Public Works-WTP	Sample Station installs x 3	\$2,800	Water
Law Enforcement	Taser Replacement	2,000	Current Expense
Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense

Capital Facilities Plan (CFP) and Asset Management - Year 2027

Department	Project Title	Cost	Funding Source(s)
Public Works	FMC Street Sweeper	\$100,000	Water, Sewer, Streets, Parks
Public Works	GMC Dump Truck	50,000	Water, Sewer, Streets, Parks
Public Works	Decking Replacement	40,000	Docks
Public Works-WTP	Filter Replacements at WTP	178,000	Water
Law Enforcement	Taser Replacement	2,000	Current Expense
Fire Department	Fire Hose Replacement	7,000	Current Expense
Fire Department	Firefighter Gear (4)	10,000	Current Expense
Fire Department	Air Pack (2) Air Bottles (4)	15,000	Current Expense
Fire Department	Replacement of Mack Fire Truck	200,000	Current Expense - 2029

GLOSSARY OF BUDGET TERMS

Administrative Services Departments – Refers to organizational units or departments that primarily provide services to other departments. These include:

- Legislative – City Council and its functions;
- Financial Services – the accounting, financial reporting, city clerk services, customer service and treasury functions.

Appropriation – The legal spending level authorized by an ordinance of the city council. Spending should not exceed this level without prior approval of the council.

Assessed Valuation – The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners. This comes from the county assessor's office prior to levying taxes for the upcoming budget.

BARS – The **B**udgeting, **A**ccounting and **R**eporting **S**ystem for accounting systems prescribed by the Washington State Auditor's Office. Every budget line item has a unique 18-digit number attached to it.

Beginning Cash – The ending balance left over from the budget for the previous year. Ideally this should be in an amount sufficient for three months operating expenses.

Benefits – City provided employee benefits, such as social security, retirement, health insurances and retirement.

Budget – A financial plan of operations for the city. It is a plan, not a list of accounts and amounts.

Capital Outlay – A budget category that may be part of a capital improvement program or part of the operating budget.

CDBG – "Community **D**evelopment **B**lock **G**rant"

CTED – "Department of **C**ommunity, **T**rade and **E**conomic **D**evelopment"

Current Expense Fund – See "General Fund"

Debt Service – Interest and principle payments on debt.

Designated Fund Balance – A portion of fund balance that has been designated by past council action for a specific purpose

Enterprise Fund – A type of proprietary fund in which the direct beneficiaries of the fund pay for all costs of the fund through fees. This type of fund is self-sustaining.

Fund – A self-balancing group of accounts that includes revenues and expenditures which are segregated for specific activities or for attaining certain objectives in accordance with special regulations

General Fund – The fund of the city that accounts for all activity not specifically accounted for in other funds: Includes such operations as police, fire, parks and administration.

General Obligations – Bonds or other indebtedness of the city for which the pledge made for repayment is the full faith and credit of the city.

Governmental Fund Types – Funds that provide general government services. These include the general fund, special revenue funds, capital projects and debt service funds.

Interfund Transfers - Flows of assets (usually cash, could be goods) without equivalent flows of assets in return and without requirement for repayment.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Controls – A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data.

LEOFF – The “Law Enforcement Officers and Fire Fighters” retirement system of the state that provides coverage for city public safety employees.

LTI – Long Term Investments

Operating Budget – The annual appropriation to maintain the provision of city services to the public

PERS – “Public Employee Retirement System” The state system for public employment retirement applicable to most except where LEOFF is applicable.

Preliminary Budget – That budget which is proposed by staff to the council and has not yet been adopted by the council