

City of Raymond

2022 BUDGET



230 SECOND STREET, RAYMOND, WA 98577

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CITY OF RAYMOND 2022 DIRECTORY

ELECTED OFFICIALS:

MAYOR	DEE ROBERTS
COUNCIL NO. 1	RYAN PORTER
COUNCIL NO. 2	HEIDI WORLTON
COUNCIL NO. 3	COLBY ROGERS
COUNCIL NO. 4	CHRIS HALPIN
COUNCIL NO. 5	TONY NORDIN
COUNCIL NO. 6	WM IAN FARRELL
COUNCIL NO. 7	STEVE JONES

APPOINTED OFFICIALS:

CLERK-TREASURER	GRETCHEN SAGEN
POLICE CHIEF	CHUCK SPOOR
FIRE CHIEF	BILL DIDION
PUBLIC WORKS DIRECTOR	ERIC WEIBERG
CITY ATTORNEY	JOEL PENOYAR

POPULATION:	3,075
CURRENT ASSESSED VALUE:	\$217,084,846
DATE OF INCORPORATION:	AUGUST 1907
COUNCIL MEETING:	1ST & 3RD MONDAYS



2022 BUDGET MESSAGE

City Council and Raymond Residents:

We are pleased to present for your consideration the 2022 annual budget for the City of Raymond. With 2021 coming to an end, there have been many triumphs and tribulations throughout this year. COVID-19 has been challenging to say the least. We have added safety plans in all departments, educated workers about preventing transmission, special PPE for all employees and customers and conduct regular cleaning and disinfection after every 4 hours or as needed. Thanks to the Department of Treasury, State and Local Fiscal Recovery Funds (SLFRF), were distributed to every city and county, based on population for revenue replacement, premium pay for essential workers, investments in water, sewer or broadband infrastructure and responding to the public health emergency caused by COVID-19. The total amount of money we will receive will be roughly \$836,585 in 2 installments for 2021-2022. Expenses must be incurred by December 31, 2024 and expended by December 31, 2026. Our Sales & Use tax continued to rise this past year and real estate excise tax has increased due to properties being sold.

In 2022, the City will be upgrading or building a new City Hall, this project is long overdue and finally we have reached a place where we have the funding for this new building or renovation. The City is also excited for the construction of the Willapa Center on 3rd Street, which broke ground in October 2021. Completion of the project is slated for late 2022. Code enforcement and fixing roadways (streets) is at the top of our priority list for 2022. The City is always looking for ways to improve funding sources, especially for the general fund.

EXPLANATION OF THE BUDGET DOCUMENT

A budget is a legal document that forecasts the financial resources of a government and authorizes the spending of those resources for a fiscal period. State Auditor's Office BARS Manual.

As required by state law, revenues and expenses proposed are balanced in all funds. As part of the budgeting process public hearings are held to allow for discussion from citizens and the City Council. Staff takes direction from City Council to finalize the budget and prepare it for adoption. Once adopted by the Council the budget establishes the direction for all City government programs and services for the coming year.

The City of Raymond 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 for State reporting purposes. For State reporting purposes Funds 001 Current Expense, 410 Theater and 633 Municipal Court are combined and reported on Fund 001. Annual appropriations for these funds lapse at the fiscal year end. The City of Raymond's budgetary process follows the provision of the Revised Code of Washington (RCW), Chapter 35A.33.

FINANCIAL POLICIES

The City's investment policy provides objectives on how to manage the City's total cash and cash equivalent assets. The goal is to have fifty percent (50%) or more of the City's entire cash and cash equivalent assets invested while maintaining a cash balance of \$1,500,000. The Clerk/Treasurer is the investment officer of the City and is overseen by the Mayor. The city investments are held in the Local Government Investment Pool and U.S. Bank managed through Time Value Investments. First Interstate Bank provides banking services for City checking accounts.

GENERAL FUND (001)

The General Fund Revenues are made up of 74% of taxes (property, Business & Occupation, Criminal Justice Tax, Utility tax etc.). The overall General Fund is 29% of the entire budget. This fund finances most services that the City provides. This includes law enforcement, fire protection, courts, parks and recreation, community development and administrative activities. The General Fund is essentially a "catch-all" fund for accounting for City operations that are not required to be in a separate fund. The General Fund received all property taxes, except those that are voter approved for the repayment of debt.

The largest expense in the General Fund is Public Safety (Police & Fire) at 63%. Our beginning balance for 2022 is projected to be roughly \$2,000,000. This is due to ARPA funds and deposit of funds for new fire engine. Starting in January 2022, the City will no longer have a municipal court. We have contracted our services through an Interlocal Agreement with Pacific County North District Court for \$36,000/yr. This is due to financial distress of our court.

Capital Expenditure Projects for the 2022 General Fund include: either renovation or relocation of Raymond City Hall, new roof on Police Department Building, new patrol car, new doors for Fire Hall, painting of Carriage Museum and Library and new roof on Public Market/Seaport Museum.

STREET FUND (101)

The Street Fund is funded primarily from the General Fund at 70% for a total of \$232,200. Total cost for the Street Fund increased due to salary/benefits for a new public works employee in 2021. The Street Fund is also funded by Motor Vehicle Fund Tax and Multi-Model Transportation Tax collected by the State. One of our projects this last year was a 5-year Capital Improvement Plan for our streets. In 2022, we hope to crack/chip seal and pave Cherry Street, we have allotted \$100,000 for this project out of general and street fund.

CAPITAL IMPROVEMENT FUND (111)

2022 Budget does not include any expenditures for this fund, except \$100,000 for City Hall building renovation. This is a restricted fund which generates revenues from Real Estate Excise Tax and Hotel/Motel Tax. Beginning balance for Capital Improvement Fund is projected to be \$195,000. Ending Fund balance for 2022 will be roughly \$136,500.

WATER FUND (401)

Many of the revenues in this fund come from water customers with current services as well as new installs. We have had 10 new installs this past year which will bring in 10 new service accounts. The rates support this fund including salaries, benefits, operating supplies, equipment and water related capital expenditures. We are asking for a 2% increase in water rates for 2022. Rate study suggests 2% raise to stay afloat with new loan. Our Water Tank Rehabilitation Project should get underway in 2022. The loan for this project is \$1,040,300.00. It will be added to our other loans with (DOH) Department of Health.

AMBULANCE FUND (403)

In 2021, we ran a bond levy for a new fire engine in the amount of \$525,000. It will be a 10-year bond that would approximately cost the taxpayer \$.35/.38 cents per thousand on their property taxes. The bond passed and our new fire truck will be delivered in 2022. The Fire Chief hired a new FF/Paramedic and our EMS Levy passed in which the City will continue to receive financial support from North Pacific County EMS. Our beginning fund balance for 2022 is approximately \$300,000.

SEWER FUND (405) (415)

Like the Water Fund, most of the revenue in the Sewer Fund is associated with the rates. The Regional WWTP Fund (415) supports Raymond and South Bend residents. For 2022, a 2% sewer rate increase is needed to keep the money in Reserves for the USDA requirements along with the upgrades and maintenance to the Regional WWTP. After hiring a new employee in 2021, we have 4 full-time employees at the WWTP. The (405) Raymond Sewer Fund pays the Regional WWTP fund \$33,000 a year. This is the City of Raymond's share of short-lived assets and capital improvement fund for the Regional WWTP. Capital Expenditures for both funds include partial payment on lease of new Excavator, upgrade to Vac Truck, along with on-going settling issues at the Regional Wastewater Treatment Plant. All sewer loans will be paid off in the year 2052. Currently, we are holding some reserves for upgrades to our pump stations.

SANITATION FUND (404)

The Sanitation Fund is holding its own. We had some expensive repair/maintenance work done on our truck this year and were able to purchase the City of South Bend's garbage truck for a back-up. We are investing revenues so we can replace the garbage truck every 7 years. For 2022, we have a beginning fund balance of \$195,000 we are suggesting that a rate increase of 1% is needed for Sanitation Fund. Capital Expenditures do include new dumpsters.

THEATER FUND (410)

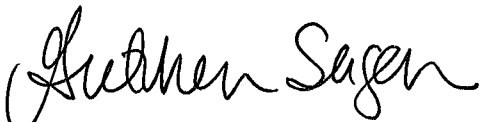
The Theatre/Community Center has been closed and inoperable due to COVID-19 this last year and a half. We received funding from the CARES ACT FUND for some proper PPE to help with COVID-19 so we could re-open. We hired an Interim Theatre Director in August 2021. He rented out one of the apartments upstairs and secured a 3- month lease for use of the commercial kitchen in the Community Center. The City is hoping to lease/sell the Theatre Complex to the Port of Willapa Harbor in 2022. The General Fund supports the Theater Fund. Capital Improvement projects slated for the Theatre in 2022 include apartment remodel and re-sealing of bricks on the face of Theatre/Community Center.

CONCLUSION

The Clerk/Treasurer has prepared a conservative yet realistic balanced budget. The budget document provides accountability, planning, evaluation, and direction by the Mayor and City Council. All revenues and expenditures are based on analysis of previous figures and known future impacts. The budget may be amended as other priorities come up. I am pleased to announce that the City of Raymond continues its fiscal responsibilities and provides its essential services while significantly improving its aging infrastructure.

We have 41 hardworking employees who are doing an overall great job. The 4 department heads work together as a team to get the job done. We appreciate the hard work invested by staff in presenting this document.

Respectfully,



Gretchen Sagen
Clerk/Treasurer, MMC



Tony Nordin
Mayor

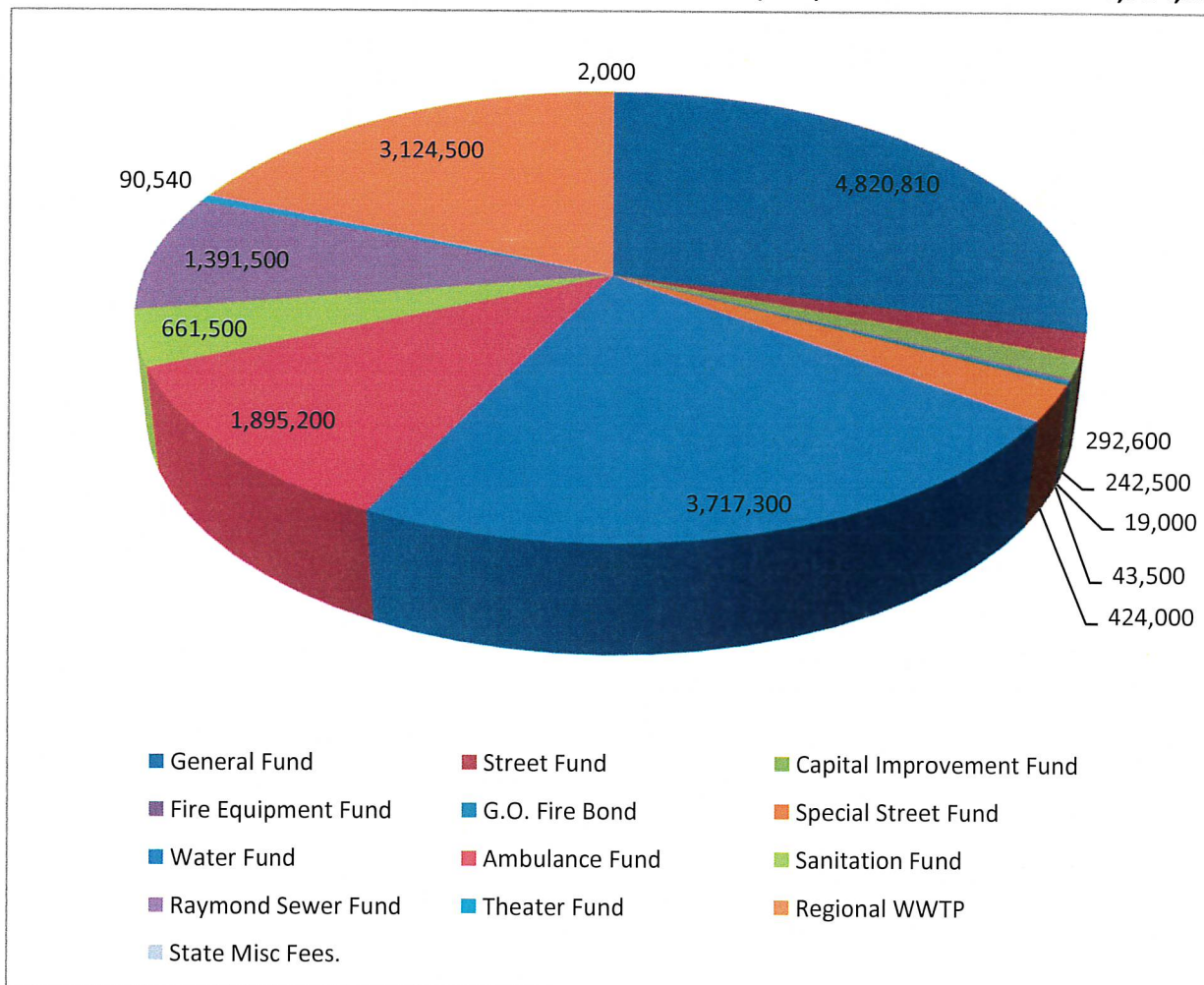
SUMMARY OF FUNDS 2022 BUDGET

	Jan. 1 2022	ADD:	LESS:		LESS:	ENDING
	BEG BAL	BUDGETED	BUDGETED		L/T CAPITAL	CASH
	<u>PROJECTED</u>	<u>REVENUE</u>	<u>EXPENSES</u>		<u>INVESTMENTS</u>	<u>BALANCE</u>
GENERAL GOVERNMENT						
CURRENT EXPENSE	\$ 2,080,425	\$ 2,740,385	\$ 4,134,145	\$ -	\$ 406,000	\$ 280,665
101 - STREET	\$ -	\$ 292,600	\$ 292,600	\$ -	\$ -	\$ -
						\$ -
ENTERPRISE FUNDS						
401 - WATER	\$ 1,200,000	\$ 2,517,300	\$ 2,454,925	\$ -	\$ 516,300	\$ 746,075
405 - RAYMOND SEWER	\$ 775,000	\$ 616,500	\$ 668,000	\$ -	\$ 400,000	\$ 323,500
403 - AMBULANCE	\$ 350,000	\$ 1,545,200	\$ 1,763,500	\$ -	\$ 100,000	\$ 31,700
404- SANITATION	\$ 185,000	\$ 476,500	\$ 529,500	\$ -	\$ 108,000	\$ 24,000
415 - REG WWTP	\$ 950,000	\$ 2,174,500	\$ 2,587,728	\$ -	\$ 207,000	\$ 329,772
410- THEATER	\$ -	\$ 90,540	\$ 90,540	\$ -	\$ -	\$ -
CAPITAL, RESERVE AND TRUST FUNDS						
111 - CAPITAL IMPROVEMENT	\$ 210,000	\$ 32,500	\$ 106,000	\$ -	\$ 100,000	\$ 36,500
116- FIRE EQUIP SP FUND	\$ 14,000	\$ 5,000	\$ 1,000.00	\$ -	\$ -	\$ 18,000
201 - GO FIRE BOND	\$ -	\$ 43,500	\$ 43,500.00	\$ -	\$ -	\$ -
320 - SPECIAL STREET	\$ 378,000	\$ 46,000	\$ 135,000	\$ -	\$ 210,000	\$ 79,000
634 - STATE MISC FEES	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
TOTAL ALL FUNDS	\$ 6,142,425	\$ 10,582,525	\$ 12,808,438	\$ -	\$ 2,047,300	\$ 1,869,212

City of Raymond

2022 Budget Appropriated

		Revenues	Expenses
001	General Fund	4,820,810	4,820,810
101	Street Fund	292,600	292,600
111	Capital Improvement Fund	242,500	242,500
116	Fire Equipment Fund	19,000	19,000
201	G.O. Fire Bond	43,500	43,500
320	Special Street Fund	424,000	424,000
401	Water Fund	3,717,300	3,717,300
403	Ambulance Fund	1,895,200	1,895,200
404	Sanitation Fund	661,500	661,500
405	Raymond Sewer Fund	1,391,500	1,391,500
410	Theater Fund	90,540	90,540
415	Regional WWTP	3,124,500	3,124,500
634	State Misc Fees.	2,000	2,000
		16,724,950	16,724,950



City of RAYMOND

Expenditures

2022 FY Budget

	Expenditures	Ending Fund Bal	TOTAL
001 General Fund	4,134,145.00	686,665.00	\$ 4,820,810.00
101 Street Fund	292,600.00	-	\$ 292,600.00
111 Capital Imp. Fund	106,000.00	136,500.00	\$ 242,500.00
116 Fire Equipment Fund	1,000.00	18,000.00	\$ 19,000.00
201 GO Fire Bond	43,500.00	-	\$ 43,500.00
320 Special Street Fund	135,000.00	289,000.00	\$ 424,000.00
401 Water Fund	2,454,925.00	1,262,375.00	\$ 3,717,300.00
403 Ambulance Fund	1,763,500.00	131,700.00	\$ 1,895,200.00
404 Solid Waste Fund	529,500.00	132,000.00	\$ 661,500.00
405 Raymond Sewer Fund	668,000.00	723,500.00	\$ 1,391,500.00
410 Theater Fund	90,540.00	-	\$ 90,540.00
415 Regional WWTP	2,587,728.00	536,772.00	\$ 3,124,500.00
634 State Misc Fees	2,000.00	-	\$ 2,000.00
	12,808,438.00	3,916,512.00	\$ 16,724,950.00

2022

FUND NO. 001 CURRENT EXPENSE FUND

RESOURCES \$ 4,820,810

EXPENDITURES

Legislative	\$	38,951	
Interlocal/Municipal Court	\$	36,000	
Finance	\$	204,500	
Legal	\$	13,000	
Fire Pension	\$	25,000	
Facilities	\$	8,700	
Sub Total General Government	\$		326,151

Police	\$	1,163,500	
Fire	\$	414,900	
Emergency Services	\$	15,000	
Sub Total Public Safety	\$		1,593,400

Environment	\$	3,005	
Building	\$	72,800	
Planning/Chamber/Events	\$	3,500	
Health	\$	600	
Library	\$	66,300	
Public Market	\$	43,000	
Museums	\$	14,250	
Visitor Center	\$	5,700	
Pool	\$	7,600	
General Parks	\$	209,100	
Debt/Police Car Loan	\$	27,589	
Capital	\$	1,503,950	
Transfer Out/Street Fund	\$	232,200	
Transfer Out/Theater Fund	\$	25,000	
State Collections	\$	-	

TOTAL EXPENDITURES \$ 4,134,145

ENDING FUND BALANCE \$ 686,665

FUND NO. 101 STREET FUND

RESOURCES	\$	<u>292,600</u>
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EXPENDITURES

Salaries	\$	128,000
Benefits	\$	55,000
Supplies/Small Tools Equip	\$	44,000
Professional Services	\$	26,500
Fuel	\$	3,000
Insurance	\$	11,000
Utilities	\$	20,700
Misc	\$	4,400

Total Street Fund	\$	<u>292,600</u>
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FUND NO. 111 CAPITAL IMP FUND

RESOURCES	\$	<u>242,500</u>
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EXPENDITURES

Lodging Tax	\$	6,000
City Hall Building	\$	100,000

<u>TOTAL EXPENDITURES</u>	\$	<u>106,000</u>
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RESTRICTED FUND BALANCE	\$	<u>136,500</u>
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FUND NO. 116 SPECIAL EQUIP FUND

RESOURCES	\$	<u>19,000</u>
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EXPENDITURES

Equipment	\$	1,000
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<u>TOTAL EXPENDITURES</u>	\$	<u>1,000</u>
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COMMITTED FUND BALANCE	\$	<u>18,000</u>
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FUND NO. 201 GO FIRE BOND FUND

RESOURCES \$ 43,500

EXPENDITURES

Fire Truck Payment \$ 32,000

Interest \$ 11,500

TOTAL EXPENDITURES \$ 43,500

COMMITTED FUND BALANCE \$ -

FUND NO. 320 SPECIAL STREET FUND

RESOURCES \$ 424,000

EXPENDITURES

Equipment Purchases \$ 35,000

Street Paving Project/Cherry St. \$ 100,000

TOTAL EXPENDITURES \$ 135,000

COMMITTED FUND BALANCE \$ 289,000

FUND NO. 401 WATER FUND

RESOURCES \$ 3,717,300

EXPENDITURES

Salaries \$ 412,000

Benefits \$ 218,000

Supplies/Small Tools & Equip \$ 179,000

Professional Services \$ 294,500

\$ -

Sub Total General Services \$ 1,103,500

Refund Customer Deposits \$ 10,000

DWSRF Loan Payments \$ 145,725

Debt Interest \$ 21,400

Sub Total Debt \$ 177,125

Engineering Services	\$	30,000	
Building	\$	50,000	
System Improvements (Water Treatment)	\$	1,040,300	
Machinery & Equipment	\$	50,000	
Transfer Out - Penalty Fees	\$	4,000	
Sub Total Capital Expenditures			\$ 1,174,300
<u>TOTAL EXPENDITURES</u>			<u>\$ 2,454,925</u>
ENDING FUND BALANCE			<u>\$ 1,262,375</u>

FUND NO. 403 AMBULANCE FUND

RESOURCES			<u>\$ 1,895,200</u>
<u>EXPENDITURES</u>			
Salaries	\$	1,060,000	
Benefits	\$	440,000	
Supplies/Small Tools & Equip	\$	74,000	
Professional Services	\$	179,500	
	\$	-	
Sub Total General Services			\$ 1,753,500
Ambulance Building	\$	10,000	
Sub Total Capital Expenditures			\$ 10,000
<u>TOTAL EXPENDITURES</u>			<u>\$ 1,763,500</u>
ASSIGNED FUND BALANCE			<u>\$ 131,700</u>

FUND NO. 404 GARBAGE FUND

RESOURCES			<u>\$ 661,500</u>
<u>EXPENDITURES</u>			
Salaries	\$	135,000	
Benefits	\$	81,000	
Supplies/Small Tools & Equip	\$	25,000	
Professional Services	\$	93,500	
Lease/Landfill	\$	195,300	
Sub Total General Services			\$ 529,800

Building/City Hall	\$	5,000	
Equipment Dumpsters	\$	8,000	
Equipment (other)	\$	5,000	
Sub Total Capital Expenditures			\$ 18,000

<u>TOTAL EXPENDITURES</u>			\$ 547,800
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UNRESERVED FUND BALANCE			\$ 113,700
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FUND NO. 405 RAYMOND SEWER FUND

RESOURCES			\$ 1,391,500
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EXPENDITURES

Salaries	\$	191,500	
Benefits	\$	111,000	
Supplies/Small Tools & Equip	\$	55,500	
Professional Services	\$	187,000	
Sub Total General Services			\$ 545,000

Building/City Hall	\$	50,000	
Equipment	\$	40,000	
TRANSFER TO WWTP	\$	33,000	
Sub Total Capital Expenditures			\$ 123,000

<u>TOTAL EXPENDITURES</u>			\$ 668,000
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ASSIGNED FUND BALANCE			\$ 723,500
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FUND NO. 410 THEATER FUND

RESOURCES			\$ 90,540
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EXPENDITURES

Salaries	\$	6,240	
Benefits	\$	1,000	
Supplies/Small Tools & Equip	\$	2,900	
Professional Services	\$	61,400	
	\$	-	
Sub Total General Services			\$ 71,540

Apartment Remodel	\$	-	
Bldg Improvements	\$	15,000	
Community Center	\$	4,000	
Sub Total Capital Expenditures			\$ 19,000
<u>TOTAL EXPENDITURES</u>			<u>\$ 90,540</u>
UNRESERVED FUND BALANCE			<u>\$ -</u>

FUND NO. 415 REGIONAL WWTP FUND

RESOURCES			<u>\$ 3,124,500</u>
<u>EXPENDITURES</u>			
Salaries	\$	338,000	
Benefits	\$	160,000	
Supplies/Small Tools & Equip	\$	118,000	
Professional Services	\$	308,500	
	\$	-	
Sub Total General Services			\$ 924,500
PWTF Loan	\$	54,000	
DOE L 1000028	\$	100,546	
USDA Loan	\$	342,476	
Debt Interest	\$	331,706	
Sub Total Debt			\$ 828,728
Land Improvements	\$	287,500	
Short Lived Assets	\$	3,000	
Equipment	\$	15,000	
Transfer Out to Fund 405	\$	529,000	
Sub Total CAPITAL EXPENDITURES			\$ 834,500
TOTAL EXPENDITURES			<u>\$ 2,587,728</u>
ASSIGNED FUND BALANCE			<u>\$ 536,772</u>

FUND NO. 634 STATE MISC FEES

RESOURCES	\$	<u>2,000</u>
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EXPENDITURES

Bldg permit state fee	\$	500
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CPL- state fee	\$	1,000
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<u>TOTAL EXPENDITURES</u>	\$	<u>1,500</u>
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RESTRICTED FUND BALANCE	\$	<u>500</u>
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City of RAYMOND

Revenue Sources and Property Taxes

2022 FY Budget

	Beginning Bal	Revenues	TOTAL
001 General Fund	2,080,425.00	2,740,385.00	\$ 4,820,810.00
101 Street Fund	-	292,600.00	\$ 292,600.00
111 Capital Imp. Fund	210,000.00	32,500.00	\$ 242,500.00
116 Fire Equipment Fund	14,000.00	5,000.00	\$ 19,000.00
201 GO Fire Bond	-	43,500.00	\$ 43,500.00
320 Special Street Fund	378,000.00	46,000.00	\$ 424,000.00
401 Water Fund	1,200,000.00	2,517,300.00	\$ 3,717,300.00
403 Ambulance Fund	350,000.00	1,545,200.00	\$ 1,895,200.00
404 Solid Waste Fund	185,000.00	476,500.00	\$ 661,500.00
405 Raymond Sewer Fund	775,000.00	616,500.00	\$ 1,391,500.00
410 Raymond Theater	-	90,540.00	\$ 90,540.00
415 Regional WWTP	950,000.00	2,174,500.00	\$ 3,124,500.00
634 State Misc Fees	-	2,000.00	\$ 2,000.00
	6,142,425.00	10,582,525.00	\$ 16,724,950.00

001 General Fund

Taxes

General Property Taxes	\$	507,000.00	previous year levy \$497,321+ \$4,973 1% = \$502,294 w/o new construction.
Retail Sales & Use Tax	\$	385,000.00	Increase of \$35,000 from 2021
Cable TV/Telephone Tax	\$	90,000.00	Received from cable/ cell phone/internet
Local Criminal Justice Tax	\$	30,000.00	Distributed by the State based on per capita and crime rate.
Franchise (COMCAST) Fee	\$	30,000.00	Same as 2021
Utility (Water/Sewer) Tax	\$	210,000.00	took into account 10% water and 7.5% sewer utility tax
B&O Tax	\$	350,000.00	Revenues from Business in/out City
Electric Utility Tax	\$	240,000.00	Received quarterly from PUD
Leasehold Excise Tax	\$	23,000.00	Revenues distributed from State
Misc Revenues	\$	4,500.00	Timber Tax + Gambling Tax
	\$	1,869,500.00	

Licenses & Permits

Business Licenses	\$	45,000.00	Increase of \$2,000 from 2021
Building Permits	\$	25,000.00	based on misc projects
Animal Licenses	\$	500.00	
Weapons	\$	1,000.00	CPL permits
	\$	69,500.00	

State Revenues

Marijuana Excise	\$	3,000.00	Increase \$500 from last year - distributed by State
Fire Insurance	\$	12,900.00	
Pud Privilege	\$	30,000.00	tax on public utility districts received in June & July
City Assistance	\$	75,000.00	Received from State
Criminal Justice	\$	4,700.00	Criminal Justice + DUI
Liquor Excise & Liquor Board	\$	42,000.00	Increase \$5,000 from 2021
	\$	167,600.00	

Charges for Services

	\$	-	
Fire Protection Services	\$	63,000.00	Fire District #3 Services
Zoning/Variance/Land Use	\$	20,100.00	Zoning, Site plans, Variance, Community Improvement, SEPA
	\$	83,100.00	

Grants

ARPA/COVID	\$	417,885.00	
CDBG	\$	25,000.00	
DOE-SMP	\$	11,200.00	
	\$	454,085.00	

Misc Revenues

Investment Interest	\$	26,000.00	Same as 2021
Misc Revenues	\$	20,600.00	contributions/donations/miscellaneous rev
	\$	46,600.00	

Non Revenues

PATROL CAR	\$	50,000.00	New police car
	\$	-	
	\$	2,740,385.00	SUBTOTAL REVENUES
Beginning Fund Balance	\$	2,080,425.00	
	\$	4,820,810.00	001 TOTAL REVENUES

101 STREET FUND

	Operation Revenues	
Motor Vehicle Fuel Tax	\$ 60,400.00	\$6,000 decrease from 2021
Transfer from General	\$ 232,200.00	Transfer from Current Expense
	\$ 292,600.00	SUBTOTAL REVENUES
Beginning Fund Balance	\$ -	
	\$ 292,600.00	101 TOTAL REVENUES

111 CAPITAL IMPROVEMENT FUND

	Revenues	
Real Estate Excise Tax	\$ 25,000.00	
Hotel/Motel Tax	\$ 7,000.00	
CDBG - Security State	\$ 500.00	
	\$ 32,500.00	SUBTOTAL REVENUES
Beginning Fund Balance	\$ 210,000.00	
	\$ 242,500.00	111 TOTAL REVENUES

116 CAPITAL FIRE EQUIP FUND

	Revenues	
Contributions/Donations	\$ 5,000.00	
	\$ 5,000.00	SUBTOTAL REVENUES
Beginning Fund Balance	\$ 14,000.00	
	\$ 19,000.00	116 TOTAL REVENUES

201 G.O. FIRE BOND

	Revenues	
Personal Property Taxes	\$ 43,500.00	

320 SPECIAL STREET FUND

	Revenues	
Misc Revenues		
Pacific County/STP	\$ 46,000.00	
	\$ 46,000.00	401 TOTAL REVENUES
Beginning Fund Balance	\$ 378,000.00	
	\$ 424,000.00	320 TOTAL REVENUES

401 WATER FUND

Charges for Services	Revenues	
Water Sales	\$ 1,433,000.00	included 4% increase
Water Turn On's	\$ 7,000.00	
Penalty Charges	\$ 18,000.00	
	\$ 1,458,000.00	
Misc Revenues		
New Connections	\$ 4,000.00	
Misc Revenues	\$ 5,000.00	
Customer Deposits	\$ 10,000.00	
	\$ 19,000.00	
	\$ 1,477,000.00	SUBTOTAL REVENUES
Beginning Fund Balance	\$ 1,200,000.00	
	\$ 2,677,000.00	401 TOTAL REVENUES
DWSRF Construction	\$ 1,040,300.00	Water tank reconstruction project
	\$ 3,717,300.00	

403 AMBULANCE FUND

Charges for Services	Revenues	
Medicaid/GEMT	\$ 75,000.00	
Pacific Co. Contract	\$ 860,400.00	
EMS Services	\$ 3,600.00	
Call Fees	\$ 600,000.00	
	\$ 1,539,000.00	
Misc Revenues		
other Misc Rev/Grants	\$ 6,200.00	
	\$ 6,200.00	
	\$ 1,545,200.00	SUBTOTAL REVENUES
Beginning Fund Balance	\$ 350,000.00	
	\$ 1,895,200.00	403 TOTAL REVENUES

404 SANITATION FUND

Charges for Services	Revenues	
Solid Waste	\$ 470,000.00	1% increase CPI
Penalty Charge	\$ 6,000.00	
Other Misc Rev	\$ 500.00	
	\$ 476,500.00	
Beginning Fund Balance	\$ 185,000.00	
	\$ 661,500.00	404 TOTAL REVENUES

405 RAYMOND SEWER

Charges for Services

Sewer Service Charges	\$ 530,000.00	35% of Regional WWTP Fund Transferred to Raymond Sewer
Weyerhaeuser/Leachate	\$ 80,000.00	Increase of \$5,000 from 2021
Penalty Charges	\$ 6,000.00	Increase of \$1,000
Misc Reevenue	\$ 500.00	
	\$ 616,500.00	
Beginning Fund Balance	\$ 775,000.00	
	\$ 1,391,500.00	405 TOTAL REVENUES

410 THEATER

Charges for Services

	Revenues	
Admissions Tax	\$ 200.00	Per City Ordinance
Movie Ticket Sales	\$ 3,340.00	
Event Sales	\$ 9,800.00	Shows/Performances
Event Rentals	\$ 9,000.00	SAL Performances
Rental (Restaurant)	\$ 12,000.00	approximately \$1000/mos rent
Apartment Rental	\$ 10,200.00	\$800/mos rent
Concession	\$ 6,000.00	
Donations	\$ 15,000.00	Grants?
	\$ 65,540.00	SUBTOTAL REVENUES
Transfer In	\$ 25,000.00	Transfer in from Current Expense
Beginning Fund Balance	\$ -	
	\$ 90,540.00	410 TOTAL REVENUES

415 REGIONAL WWTP

Charges for Services

	Revenues	
Reserved Fund Balance	\$ 441,576.00	PER USDA REQUIREMENTS
Beginning Fund Balance	\$ 508,424.00	
South Bend Reimb.	\$ 630,000.00	
Sewer Service Fees	\$ 1,511,000.00	2% increase
Misc Rev	\$ 500.00	
	\$ 3,091,500.00	SUBTOTAL OF REVENUES
Transfer In	\$ 33,000.00	Raymond's share of WWTP - per USDA
	\$ 3,124,500.00	415 TOTAL REVENUES

634 STATE MISC FEES

	Revenues	
CPL, Building Permit fees	\$ 2,000.00	
	\$ 2,000.00	634 TOTAL REVENUES

CAPITAL FACILITIES PROJECTS - 2022

Capital expenditures are made across various funds and enterprises administered by the City.
A narrative of the proposed capital expenditures in 2022 within each fund is provided below.

Fund	NAME	DESCRIPTION	AMOUNT
GENERAL FUND 001			
	Police Department		
	Equipment	Police Equipment/Body Cameras	20,000.00
	Equipment	Patrol Car	50,000.00
		SUB-TOTAL	70,000.00
	Fire Protection		
	Machinery & Equip	Fire hose replacement	15,000.00
		SUB-TOTAL	15,000.00
	Theater/Comm Center		
	Apartment remodel	Paint interior, new floor and new bathroom	25,000.00
	Painting Theater/Comm Center		35,000.00
		SUB-TOTAL	60,000.00
	Park & Recreation		
	Carriage Museum	Paint/Stain Building	35,000.00
	Library	Paint Building	35,000.00
		SUB-TOTAL	70,000.00
		Total General Fund	215,000.00
CAP STREET FUND 320			
	Machinery & Equipment	Excavator Payment	10,000.00
	Crack/Chip Seal Maintenance - Paving Cherry Street		100,000.00
	TIB-Willapa Place - City Match		32,497.00
	TIB - Barnhart St. - City Match		17,462.00
	TIB-Franklin St. - City Match		11,757.00
		Total Street Fund	171,716.00
WATER FUND 401			
	Water Tank Restoration - Loan		200,000.00
	PWTF - Water Plant Upgrade Loan Payment		165,000.00
	Bldgs & Structures		30,000.00
	Machinery & Equip		50,000.00
		Total Water Fund	445,000.00
RAYMOND SEWER FUND 405			
	Bldgs & Structures - Pump Station Upgrade		0.00
	Machinery & Equip		40,000.00
		Total Sewer Fund	40,000.00
WWTP (Regional 415)			
	Bldgs & Structures (Land Improvements)		287,500.00
	PWTF Regional Design Loan Payments		61,000.00
	DOE Loan Payment		47,000.00
	USDA - Loan Payment		424,000.00
	Machinery & Equip		15,000.00
		Total Sewer Fund	834,500.00
		TOTAL CAPITAL PROJECTS EXPENDITURES	1,706,216.00

5 yr Capitol Improvement Plan

STREETS

No.	Street/Area	2022	2023	2024	2025	2026
1	Cherry Street	\$100,000	\$0	\$0	\$0	\$0
	Culvert					
	asphalt-paving					
2	Bradford/Elm Street					
	Paving project - Sp Street Fund 320		\$ 50,000			
	Current Expense Fund		\$ 50,000			
3	Garden Tracts			\$100,000		
	Repair Side Streets:					
	Limit St.					
	Mueller St.					
	Williams St.					
	Harvard					
	Olive St.					
4	Riverdale - Repair Side Streets				\$ 100,000	
	Larch St.					
	Willapa St.					
	Crescent					
	Gaylord					
	Godfrey					
	Howard					
	Cedar					
5	Island Area					\$100,000
	Duryea St.					
	Commercial St.					
	TOTAL	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Apply 2% Annual Inflation Factor	0.02	0.04	0.06	0.08	0.1
	INFLATED TOTAL	\$2,000	\$4,000	\$6,000	\$8,000	\$10,000

2022 DEBT OUTLOOK:

Year	SEWER #1		SEWER #2		SEWER #3		SEWER #4		WATER #1		WATER #2		POLICE CAR		LEASE		LEASE		TOTAL DEBT	
	PWTF		USDA-B		USDA-A		DOE		DM10-952-029		DL15-961-068		LOAN		EXCAVATOR		MOWER		PAYMENTS PER/YR	
2022	\$	61,901.00	\$	320,756.00	\$	335,160.00	\$	111,309.82	\$	164,662.55	\$	-	\$	27,525	\$	20,502	\$	3,508.00	\$	1,024,822.37
2023	\$	60,833.00	\$	320,756.00	\$	335,160.00	\$	111,309.82	\$	163,205.36	\$	-	\$	14,558			\$	-	\$	1,005,822.18
2024	\$	59,766.00	\$	320,756.00	\$	335,160.00	\$	111,309.82	\$	161,748.17	\$	-	\$	4,623					\$	993,362.99
2025	\$	58,699.00	\$	320,756.00	\$	335,160.00	\$	111,309.82	\$	160,290.97	\$	-							\$	986,215.79
2026-2052	\$	166,491.23	\$	8,661,222.00	\$	9,049,320.00	\$	612,204.01	\$	1,377,045.23									\$	19,866,282.47
																				\$ 23,876,505.80
	\$	407,690.23	\$	9,944,246.00	\$	10,389,960.00	\$	1,057,443.29	\$	2,026,952.28	\$	-	\$	46,706	\$	20,502	\$	3,508.00	\$	23,876,505.80

Glossary of Budget Terms

Accounting System The total structure of records and procedures designed to discover record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds or organizational components.

Accounting Period A period at the end of which and for which financial statements are prepared.

Annual Budget A budget applicable to single fiscal year.

Appropriation A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assigned Fund Balance Compromises amounts intended to be used by the government for specific purposed. Intent can be expressed by the governing body, an official or body to which the governing body delegate3s the authority.

Property Tax A tax levied on the assessed value of real property.

Assessed Valuation A valuation set upon real estate or other property by the County Assessor as a basis for levy property taxes.

BARS Budgeting, Accounting and Reporting System. Refers to the accounting rules established by the WA State Auditor's Office.

Budget A plan of financial activity for a specified period (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Capital Assets Land, improvements to land, easemepts, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Outlay Expenditures which result in the acquisition of or addition to capital assets.

Capital Project Fund Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Cash Basis The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Committed Fund Balance Includes amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority.

Debt An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, warrants, contracts, accounts payable, and notes.

Debt Service Payment of interest and principal on borrowed money according to a predetermined payment schedule.

Ending Fund Balance The cash balance remaining at the end of the fiscal year available for appropriation in future years.

Expenditures Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs which require the use of current assets.

Fiscal Year A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

Fund A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, and related liabilities and residual equities, or balances, and changes therein, are recorded and

Glossary of Budget Terms

segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

General Ledger A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity.

Grant An external contribution of gifts of cash or other assets to be used or expended for a specified purpose, activity, or facility.

Infrastructure Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Internal Control Internal control comprises the plan of organization, and all of the coordinate methods and measures adopted within a government to accomplish its objectives.

Interfund Transfers The movement of monies between funds of the same governmental entity.

Levy - To impose taxes, special assessments or service charges for the support of government activities

Long-Term Debt Debt with a maturity of more than one year after the date of issuance.

Operating Budget Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

Ordinance A statute or regulation enacted by City Council.

Personnel Benefits Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

Property Tax A tax levied on the assessed value of real property.

Restricted Fund Balance Includes amounts that can be spent only for a specific purpose stipulated by external resource providers (grant providers) constitutionally, or through enabling legislation

Revenues Increase in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Also, increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfer.

Unassigned Fund Balance It is the residual classification for the general fund and includes all amounts not contained in the classifications.