

City of Raymond

2024 BUDGET



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INTRODUCTION

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/Library, 111 Hotel/Motel Tax are combined and reported under Fund 001 Current Expense. Annual appropriations for these funds normally lapse at the fiscal year end. Included in this budget is the 2023-2034 Capital Facilities Plan. The City of Raymond'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 planned for the 2024 Budget.

CURRENT EXPENSE	Office Equipment	\$15,000	New Computer Server
	Police	\$120,000	Vehicles
	Police Officer Equipment	\$30,000	Radios
	Community Center	\$35,000	Exterior Paint
	Theater	\$35,000	Exterior Paint
	Public Market / Museum	\$35,000	Exterior Paint
	Theater Apartment	\$50,000	Remodel
STREETS	Street Equipment	\$16,250	Vehicles
	Repair/Maintenance	\$86,000	
PARKS	Parks Equipment	\$45,000	Mower
	Repair/Maintenance	\$16,000	
WATER FUND	WTP	\$1,000,000	Jackson Pump Station Replace
	Repair/Maintenance	\$44,333	
	Vehicles	\$16,250	
SEWER FUND	Vehicles	\$16,250	
	Repair/Maintenance	\$44,333	
	WWTP	\$150,000	Sewer Plan

	Estimated January 1 Cash	Add Revenues	(Less) (Expenses)	December 31st Cash
2022	\$6,142,425	\$10,582,525	\$12,808,438	\$1,869,212
2023	\$7,353,966	\$13,069,815	\$14,578,323	\$6,027,458

**CITY OF RAYMOND
2024 DIRECTORY**

ELECTED OFFICIALS:

MAYOR	DEE ROBERTS
COUNCIL NO. 1	JOVON VAUGHN
COUNCIL NO. 2	HEIDI WORLTON
COUNCIL NO. 3	KAREN TULLY
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	KAYLA MACINTOSH
POLICE CHIEF	PAT MATLOCK
FIRE CHIEF	BILL DIDION
PUBLIC WORKS DIRECTOR	ERIC WEIBERG
CITY ATTORNEY	JOEL PENOYAR
POPULATION:	3,146
CURRENT ASSESSED VALUE:	\$329,852,708.00
DATE OF INCORPORATION:	AUGUST 1907
COUNCIL MEETING:	1ST & 3RD MONDAYS

City Council and Members of our Community:

As 2023 ends, I am excited for all the amazing things on the horizon for the City of Raymond. I am proud to present the city's 2024 proposed budget. This budget continues to exhibit sound financial planning with a continued focus on much needed capital improvements to serve our community effectively. The most notable change in the budget is the addition of 2 FTE related to public safety. We will be adding another police officer to staff, as well as a Code Enforcement/ Building Permit Technician. These positions will add increased levels of service to the safety and security of our citizens and will allow the city to be proactive in addressing parking problems, code violations, and removing junk vehicles from our streets.

This year has proven to be a busy one and 2024 has the potential to bring some much-needed changes to the city. In early 2023, after publishing a request for qualifications, the city hired Tovani Hart Architects, out of Olympia, Washington, to begin the process of looking at potential locations for a new "**Emergency Services Center and City Hall.**" They partnered with Gray & Osborne, Inc., also from Olympia, to handle the engineering services. After numerous meetings and site visits, it was determined that the best location would be directly across from 8th Street Park. Drawings have been rendered, pre-applications for funding have been submitted to USDA RD (United States Department of Agriculture Rural Development), and soil testing started in October. This project is at the forefront of the city's priorities for 2024, as the current fire and city hall have reached critical points.

The city's Planning Department has remained hard at work completing both an updated Comprehensive Facilities and Parks Plans, which is crucial for the city to receive improvement funding. The city received over a million dollars in grant funding from the Transportation Improvement Board for street / road improvements this year which allowed resurfacing for both Barnhart and Fowler Street. Funding for 2024 looks promising, and the city hopes to resurface 8 miles of city streets in the upcoming year. The city was also able to complete the much-needed water tank rehabilitation and hyperchlorination projects and hopes to create and develop a new and improved Sewer Plan this upcoming year.

After over 10 years as Police Chief for the City of Raymond, Chuck Spoor retired in May. The city was truly fortunate to have a high-quality candidate apply, and Pat Matlock was welcomed as the city's new police chief June 1st. Like most fire and police departments around the country, Raymond continues to struggle with staffing challenges. However, in 2023 the city implemented several training and hiring policies to proactively recruit quality candidates and continue to foster a positive agency culture in the workplace. These departments are on track to fill the remaining openings in 2024.

Some other exciting accomplishments for the city this year; We were able to assist in obtaining grant funding through our local EMS district to purchase 2 new ambulances, delivered in the 3rd quarter of 2023. Also, in mid-July it was brought to the city council's attention that the city owned pool was in severe disrepair. The parks committee stepped up, along with a city employee, Tia Channell, and they took on the challenge with gusto. The pool is far from where it needs to be, but effective January 1, 2024, the pool will once again be funded exclusively by the city with assistance from the non-profit P.O.O.L.

As I continue my tenure as the mayor of the City of Raymond, I look to the future and all the possibilities that await our wonderful city. It is a privilege to continue to serve as your mayor.

Respectfully,

Dee Roberts

	January 1, 2024 BEGINNING Cash	Add: Revenues	(Less:) Expenses	Ending Cash
GENERAL GOVERNMENT				
001 CURRENT EXPENSE	\$3,676,398	\$3,180,224	(\$5,429,236)	\$1,427,386
SPECIAL REVENUE FUNDS				
101 STREETS	\$0	\$577,166	(\$577,166)	\$0
111 CAPITAL IMPROVEMENT	\$150,000	\$58,000	(\$9,000)	\$199,000
116 FIRE EQUIPMENT	\$16,419	\$1,200	\$0	\$17,619
201 GO FIRE TRUCK	\$70,465	\$43,500	(\$43,500)	\$70,465
320 SPECIAL STREET FUND	\$304,412	\$1,246,565	(\$1,246,565)	\$304,412
ENTERPRISE FUNDS				
401 WATER	\$1,500,000	\$1,695,000	(\$2,220,841)	\$974,159
403 AMBULANCE	\$500,000	\$1,616,200	(\$1,523,390)	\$592,810
404 SANITATION	\$220,000	\$725,000	(\$606,712)	\$338,288
405 WASTEWATER FUND	\$775,000	\$466,500	(\$814,516)	\$426,984
410 THEATER	\$0	\$227,100	(\$227,100)	\$0
415 REGIONAL WASTEWATER TREATMENT	\$867,607	\$1,983,500	(\$2,131,645)	\$719,462
TRUST FUNDS				
634 MISCELLANEOUS FEE FUND	\$0	\$1,867	(\$1,250)	\$617
TOTAL ALL FUNDS	\$8,080,302	\$11,821,822	(\$14,830,921)	\$5,071,203

Revenue

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
CURRENT EXPENSE				
Revenue				
001-000-000-308-41-00-01	Petty Cash on Hand	\$425.00	\$425.00	\$425.00
001-000-000-308-51-00-00	Assigned Cash and Investments-Beginning (Fire Truck)	\$540,000.00	\$540,000.00	\$540,000.00
001-000-000-308-91-00-00	Unassigned Cash and Investments-Beginning	\$2,586,606.50	\$2,718,067.15	\$3,135,973.00
Taxes				
001-000-000-311-10-00-00	Real & Personal Property Taxes	\$526,600.00	\$508,135.55	\$536,523.00
001-000-000-311-10-02-00	Timber Tax	\$500.00	\$501.19	\$500.00
001-000-000-313-11-00-00	Retail Sales & Use Tax	\$425,000.00	\$474,027.32	\$430,000.00
001-000-000-313-71-00-00	Criminal Justice Tax	\$70,000.00	\$48,409.10	\$50,000.00
001-000-000-316-10-00-00	Business & Occupation	\$600,000.00	\$458,988.13	\$600,000.00
001-000-000-316-41-00-00	Electric Utility Tax	\$265,000.00	\$215,968.73	\$255,000.00
001-000-000-316-42-00-00	Water Utility Tax	\$145,000.00	\$111,480.84	\$120,000.00
001-000-000-316-43-00-00	Sewer Utility Tax	\$145,000.00	\$113,522.88	\$120,000.00
001-000-000-316-46-00-00	TV Cable Tax	\$65,000.00	\$37,646.35	\$40,000.00
001-000-000-316-47-00-00	Telephone Tax	\$50,000.00	\$20,362.71	\$25,000.00
001-000-000-316-81-00-00	Gambling Tax	\$4,000.00	\$3,256.75	\$5,000.00
001-000-000-317-20-00-00	Leasehold Excise Tax	\$30,000.00	\$39,251.49	\$45,000.00
Total Taxes		\$2,326,100.00	\$2,031,551.04	\$2,227,023.00
Licenses and Permits				
001-000-000-321-91-00-00	Franchise Fee	\$25,000.00	\$29,357.87	\$28,000.00
001-000-000-321-99-00-00	Business Licenses & Permits	\$45,000.00	\$41,375.01	\$45,000.00
001-000-000-322-10-00-00	Building Permits	\$30,000.00	\$23,679.22	\$60,000.00
001-000-000-322-30-00-00	Animal License	\$500.00	\$581.00	\$1,000.00
001-000-000-322-90-00-00	Other - CWP	\$1,000.00	\$657.75	\$1,000.00
Total Licenses and		\$101,500.00	\$95,650.85	\$135,000.00
Intergovernmental				
001-000-000-332-09-10-02	ARPA FUNDS 2023	\$706,925.16	\$0.00	\$0.00
001-000-000-332-92-10-00	ARPA FUNDS 2021	\$0.00	\$50.00	\$0.00
Indirect Federal Grants				
001-000-000-333-14-22-00	CDBG Willapa Center #19-62210-038	\$617,182.00	\$492,784.00	\$0.00
001-000-000-333-14-23-00	CDBG Comp Plan #21-62210-023	\$12,375.00	\$12,375.00	\$0.00
Total Indirect Federal		\$629,557.00	\$505,159.00	\$0.00
State Grants				
001-000-000-334-01-10-00	CJT Grants	\$25,000.00	\$13,570.62	\$15,000.00
001-000-000-334-03-10-00	Shorelines Mgmt Program (DOE)	\$9,387.50	\$8,728.00	\$0.00
001-000-000-334-03-50-00	Traffic Safety Commission	\$1,000.00	\$3,084.55	\$1,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
001-000-000-334-04-20-00	Drug Task Force/TAC	\$150,000.00	\$106,943.86	\$120,000.00
001-000-000-334-04-20-10	8th St Boat Launch/Dredging	\$38,750.00	\$8,108.00	\$0.00
001-000-000-334-04-21-00	STOP Grant	\$1,500.00	\$6,566.00	\$8,500.00
001-000-000-334-07-10-00	AWC RMSA Loss Prev Grant	\$0.00	\$5,175.83	\$0.00
Total State Grants		\$225,637.50	\$152,176.86	\$144,500.00
State Shared Revenues				
001-000-000-335-00-91-00	PUD Privelege Tax	\$40,000.00	\$35,030.19	\$45,000.00
001-000-000-335-04-01-00	LE & CJ Allocation (2022-2023)	\$0.00	\$0.00	\$0.00
Total State Shared		\$40,000.00	\$35,030.19	\$45,000.00
State Entitlements				
001-000-000-336-00-98-00	City Assistance (SB6050)	\$85,000.00	\$78,143.54	\$85,000.00
001-000-000-336-06-21-00	Criminal Justice-Population	\$1,000.00	\$1,117.57	\$1,200.00
001-000-000-336-06-26-00	Crim Justices Spec. Programs	\$3,600.00	\$3,944.36	\$3,600.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$3,000.00	\$3,631.07	\$4,000.00
001-000-000-336-06-51-00	DUI	\$500.00	\$213.81	\$500.00
001-000-000-336-06-91-00	Fire Insurance	\$12,900.00	\$12,386.87	\$13,500.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$19,000.00	\$21,665.41	\$20,000.00
001-000-000-336-06-95-00	Liquor Board Profits	\$23,000.00	\$17,719.17	\$23,000.00
Total State Entitlements		\$148,000.00	\$138,821.80	\$150,800.00
001-000-000-337-00-00-00	Fire District #3 Services	\$63,000.00	\$57,695.00	\$63,000.00
Total Intergovernmental		\$1,813,119.66	\$888,932.85	\$403,300.00
Charges for Goods and				
001-000-000-341-81-00-00	Copies	\$100.00	\$144.15	\$200.00
001-000-000-342-10-00-00	Law Enforcement Services	\$500.00	\$20.00	\$500.00
001-000-000-342-40-00-00	Inspection Fees	\$24,000.00	\$18,009.60	\$0.00
001-000-000-345-81-00-00	Planning Permits (SEPA, Variance, etc.)	\$2,000.00	\$1,450.00	\$3,000.00
Total Charges for Goods		\$26,600.00	\$19,623.75	\$3,700.00
Fines and Penalties				
001-000-000-353-10-00-00	Traffic Infraction Penalties	\$0.00	\$0.00	\$0.00
Total Fines and Penalties		\$0.00	\$0.00	\$0.00
Miscellaneous Revenues				
001-000-000-361-11-00-00	Investment Interest	\$325,000.00	\$284,958.31	\$250,000.00
001-000-000-361-40-00-00	Sales Tax Interest - State	\$550.00	\$1,419.49	\$1,500.00
001-000-000-362-10-00-00	Public Market Rent	\$6,000.00	\$7,282.35	\$6,000.00
001-000-000-362-20-00-00	Commercial St. Restrooms / Commercial Property Rent	\$0.00	\$725.00	\$1,701.00
001-000-000-363-00-00-00	Pool (Lessons, Group Swim, Pool Parties, Swim Team, Watter Exercise, etc.)	\$0.00	\$0.00	\$99,000.00
001-000-000-367-00-00-00	Donations	\$0.00	(\$76.54)	\$500.00
001-000-000-369-40-00-00	Restitution	\$200.00	\$0.00	\$0.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
001-000-000-369-91-00-00	Other Miscellaneous Revenue	\$2,500.00	\$0.00	\$2,500.00
Total Miscellaneous		\$334,250.00	\$294,308.61	\$361,201.00
Total Revenues		\$4,601,569.66	\$3,330,067.10	\$3,130,224.00
Other Financing Sources				
001-000-000-391-10-00-00	Fire Dept. - New Engine	\$0.00	\$0.00	\$0.00
001-000-000-391-90-00-00	Police Dept - Patrol Cars - Loan	\$50,000.00	\$0.00	\$50,000.00
001-000-000-395-10-00-00	Disposition of Fixed Assests	\$500.00	\$2,800.00	\$0.00
Total Other Financing		\$50,500.00	\$2,800.00	\$50,000.00
Total CURRENT EXPENSE		\$7,779,101.16	\$6,591,359.25	\$6,856,622.00
CITY STREET FUND				
Revenue				
101-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$0.00	\$5,534.01	\$0.00
Intergovernmental				
101-000-000-332-92-10-02	ARPA FUNDS 2023	\$0.00	\$0.00	\$0.00
101-000-000-336-00-71-00	Multimodal Transportation	\$3,900.00	\$3,009.16	\$3,900.00
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	\$56,721.00	\$47,515.66	\$56,721.00
Total Intergovernmental		\$60,621.00	\$50,524.82	\$60,621.00
Total Revenues		\$60,621.00	\$50,524.82	\$60,621.00
Other Financing Sources				
Transfers-In				
101-000-000-397-42-55-00	Transfer In	\$910,957.00	\$435,556.94	\$516,544.89
Total Transfers-In		\$910,957.00	\$435,556.94	\$516,544.89
Total Revenue		\$971,578.00	\$491,615.77	\$577,165.89
Total Other Financing		\$910,957.00	\$435,556.94	\$516,544.89
Total CITY STREET FUND		\$971,578.00	\$491,615.77	\$577,165.89
CAPITAL IMPROVEMENT				
Revenue				
111-000-000-308-41-00-00	Committed Cash and Investments-Beginning	\$150,000.00	\$150,000.00	\$150,000.00
111-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$89,841.00	\$106,848.08	\$0.00
Taxes				
111-000-000-313-31-00-00	Hotel/Motel Tax	\$19,000.00	\$10,804.97	\$10,000.00
111-000-000-318-34-00-00	Real Estate Excise Tax	\$60,000.00	\$43,767.51	\$48,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
Total Taxes		\$79,000.00	\$54,572.48	\$58,000.00
Miscellaneous Revenues				
111-000-000-369-91-00-00	HUD Payments	\$15,500.00	\$6,502.90	\$0.00
Total Miscellaneous		\$15,500.00	\$6,502.90	\$0.00
Total Revenues		\$94,500.00	\$61,075.38	\$58,000.00
Total Revenue		\$334,341.00	\$317,923.46	\$208,000.00
Total CAPITAL		\$334,341.00	\$317,923.46	\$208,000.00
FIRE EQUIPMENT				
Revenue				
116-000-000-308-41-00-00	Committed Cash and Investments-Beginning	\$16,419.00	\$14,079.56	\$16,419.00
Miscellaneous Revenues				
116-000-000-367-11-00-00	Contributions & Donations	\$1,000.00	\$1,176.70	\$1,200.00
Total Miscellaneous		\$1,000.00	\$1,176.70	\$1,200.00
Total Revenues		\$1,000.00	\$1,176.70	\$1,200.00
Total Revenue		\$17,419.00	\$15,256.26	\$17,619.00
Total FIRE EQUIPMENT		\$17,419.00	\$15,256.26	\$17,619.00
GO FIRE TRUCK				
Revenue				
201-000-000-308-31-00-00	Restricted Cash and Investments-Beginning	\$0.00	\$40,649.17	\$70,465.36
Taxes				
201-000-000-311-10-00-00	Fire Truck Bond - Property Tax	\$108,500.00	\$41,044.53	\$43,500.00
Total Taxes		\$108,500.00	\$41,044.53	\$43,500.00
Total GO FIRE TRUCK		\$108,500.00	\$81,693.70	\$113,965.36
SPECIAL STREET FUND				
320-000-000-308-41-00-00	Committed Cash and Investments-Beginning	\$290,000.00	\$180,672.42	\$304,412.22
Intergovernmental				

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
320-000-000-334-03-80-00	TIB Grant	\$1,200,000.00	\$251,289.25	\$1,200,000.00
320-000-000-337-00-00-00	Pacific County STP Allocation	\$46,000.00	\$46,565.00	\$46,565.00
Total Intergovernmental		\$1,246,000.00	\$297,854.25	\$1,246,565.00
Total SPECIAL STREET FUND		\$1,536,000.00	\$478,526.67	\$1,550,977.22
WATER OPERATING				
401-000-001-308-51-00-00	Assigned Cash and Investments-Beginning	\$1,500,000.00	\$1,607,446.68	\$1,500,000.00
Intergovernmental				
401-000-001-332-92-10-01	ARPA FUNDS 2022	\$250,000.00	\$0.00	\$0.00
401-000-001-332-92-10-02	ARPA 2024	\$0.00	\$0.00	\$150,000.00
401-000-001-333-14-22-10	DWSRF Water Tank Project	\$581,117.11	\$484,453.58	\$0.00
Total Intergovernmental		\$831,117.11	\$484,453.58	\$150,000.00
 Charges for Goods and				
401-000-001-343-40-00-10	Water Sales	\$1,433,000.00	\$1,378,038.59	\$1,500,000.00
401-000-001-343-40-00-20	Water Turn On's	\$7,000.00	\$4,270.00	\$7,000.00
Total Charges for Goods		\$1,440,000.00	\$1,382,308.59	\$1,507,000.00
 Fines and Penalties				
401-000-001-359-90-00-00	Late Charges	\$7,000.00	\$5,832.32	\$8,000.00
Total Fines and Penalties		\$7,000.00	\$5,832.32	\$8,000.00
 Miscellaneous Revenues				
401-000-001-369-91-00-00	Other Miscellaneous Revenue	\$7,000.00	\$9,534.50	\$10,000.00
Total Miscellaneous		\$7,000.00	\$9,534.50	\$10,000.00
 Total Revenues		\$2,285,117.11	\$1,882,128.99	\$1,675,000.00
Nonrevenues				
Proceeds of Long-Term				
401-000-001-382-10-00-00	Customer Deposits	\$10,000.00	\$7,025.00	\$10,000.00
Total Proceeds of Long-		\$10,000.00	\$7,025.00	\$10,000.00
401-000-001-385-00-00-00	New Service	\$10,000.00	\$9,500.00	\$10,000.00
Total Nonrevenues		\$20,000.00	\$16,525.00	\$20,000.00
Other Financing Sources				
401-000-001-391-80-00-00	DWSRF Loan	\$1,040,300.00	\$71,657.65	\$0.00
401-000-001-395-20-00-00	Insurance Recovery	\$0.00	\$0.00	\$0.00
Total Other Financing		\$1,040,300.00	\$71,657.65	\$0.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
Total WATER OPERATING		\$4,845,417.11	\$3,577,758.32	\$3,195,000.00
AMBULANCE				
Revenue				
403-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$500,000.00	\$509,187.32	\$500,000.00
Intergovernmental				
403-000-000-331-10-00-10	USDA Ambulance Grant-2023	\$500,000.00	\$459,200.00	\$0.00
403-000-000-332-93-40-00	GEMT Payment Program	\$565,000.00	\$244,914.49	\$250,000.00
403-000-000-334-04-90-00	EMS/Trauma Care Grant	\$1,200.00	\$0.00	\$1,200.00
403-000-000-337-00-00-00	Pacific County Contract	\$860,400.00	\$787,837.05	\$860,400.00
Total Intergovernmental		\$1,926,600.00	\$1,491,951.54	\$1,111,600.00
Charges for Goods and				
403-000-000-342-21-00-00	EMS Services	\$3,500.00	\$1,685.00	\$3,500.00
403-000-000-342-40-00-00	Copies	\$100.00	\$50.00	\$100.00
403-000-000-342-60-00-00	Call Fees	\$500,000.00	\$386,132.28	\$500,000.00
Total Charges for Goods		\$503,600.00	\$387,867.28	\$503,600.00
Miscellaneous Revenues				
403-000-000-369-91-00-00	Other Misc Revenue	\$1,000.00	\$944.99	\$1,000.00
Total Miscellaneous		\$1,000.00	\$944.99	\$1,000.00
Total Revenues		\$2,431,200.00	\$1,880,763.81	\$1,616,200.00
Total Revenue		\$2,931,200.00	\$2,389,951.13	\$2,116,200.00
Total AMBULANCE		\$2,931,200.00	\$2,389,951.13	\$2,116,200.00
SANITATION FUND				
Revenue				
404-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$220,000.00	\$265,457.74	\$220,000.00
Charges for Goods and				
404-000-000-343-70-00-00	Garbage Service	\$710,000.00	\$476,701.02	\$710,000.00
Total Charges for Goods		\$710,000.00	\$476,701.02	\$710,000.00
Fines and Penalties				
404-000-000-359-90-00-00	Late Charge	\$14,500.00	\$4,284.34	\$14,500.00
Total Fines and Penalties		\$14,500.00	\$4,284.34	\$14,500.00
Miscellaneous Revenues				
404-000-000-369-91-00-00	Other Miscellaneous Revenue	\$500.00	(\$24.99)	\$500.00
Total Miscellaneous		\$500.00	(\$24.99)	\$500.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
	Total Revenues	\$725,000.00	\$480,960.37	\$725,000.00
	Total Revenue	\$945,000.00	\$746,418.11	\$945,000.00
	Total SANITATION FUND	\$945,000.00	\$746,418.11	\$945,000.00
	WASTEWATER FUND			
	Revenue			
	Beginning Fund			
405-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$775,000.00	\$661,080.42	\$775,000.00
	Total Beginning Fund	\$775,000.00	\$661,080.42	\$775,000.00
	Intergovernmental			
405-000-000-332-92-10-01	ARPA FUNDS 2022	\$150,000.00	\$0.00	\$0.00
405-000-000-332-92-10-02	ARPA 2024	\$0.00	\$0.00	\$150,000.00
	Total Intergovernmental	\$150,000.00	\$0.00	\$150,000.00
	Charges for Goods and			
405-000-000-343-50-00-20	Sewer Sales	\$220,000.00	\$133,290.44	\$220,000.00
405-000-000-343-50-00-50	Leachate Fees	\$80,000.00	\$47,038.83	\$80,000.00
	Total Charges for Goods	\$300,000.00	\$180,329.27	\$300,000.00
	Fines and Penalties			
405-000-000-359-90-00-00	Late Charges	\$4,000.00	\$4,302.34	\$5,000.00
	Total Fines and Penalties	\$4,000.00	\$4,302.34	\$5,000.00
	Miscellaneous Revenues			
405-000-000-369-91-00-00	Miscellaneous Revenues	\$4,000.00	\$4,475.01	\$4,000.00
	Total Miscellaneous	\$4,000.00	\$4,475.01	\$4,000.00
	Total Revenues	\$458,000.00	\$189,106.62	\$459,000.00
	Nonrevenues			
405-000-000-385-00-00-00	New Service	\$7,500.00	\$5,500.00	\$7,500.00
	Total Nonrevenues	\$7,500.00	\$5,500.00	\$7,500.00
	Total Revenue	\$1,240,500.00	\$855,687.04	\$1,241,500.00
	Total WASTEWATER FUND	\$1,240,500.00	\$855,687.04	\$1,241,500.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
THEATER FUND				
Revenue				
Taxes				
410-000-000-318-11-00-00	Admissions Tax	\$200.00	\$0.00	\$200.00
Total Taxes		\$200.00	\$0.00	\$200.00
Charges for Goods and				
410-000-000-347-40-00-00	Movie Ticket Sales	\$3,000.00	\$4,800.55	\$6,000.00
410-000-000-347-60-00-00	Event Sales/Fundraisers	\$15,000.00	\$0.00	\$5,000.00
Total Charges for Goods		\$18,000.00	\$4,800.55	\$11,000.00
Miscellaneous Revenues				
410-000-000-362-40-00-00	Event Rentals	\$5,000.00	\$5,187.69	\$6,500.00
410-000-000-362-50-00-00	Rental-Restaurant	\$12,000.00	\$6,555.30	\$9,000.00
410-000-000-362-60-00-00	Apartment Rental	\$22,000.00	\$12,075.82	\$12,000.00
410-000-000-362-80-00-00	Concessions	\$4,000.00	\$3,020.08	\$4,000.00
410-000-000-367-11-00-00	Donations	\$500.00	\$546.00	\$500.00
410-000-000-369-91-00-00	Miscellaneous Revenue	\$500.00	\$0.00	\$500.00
Total Miscellaneous		\$44,000.00	\$27,384.89	\$32,500.00
Total Revenues		\$62,200.00	\$32,185.44	\$43,700.00
Other Financing Sources				
410-000-000-397-75-55-00	Transfer In	\$78,600.00	\$54,943.39	\$183,400.00
Total Other Financing		\$78,600.00	\$54,943.39	\$183,400.00
Total Revenue		\$140,800.00	\$87,128.83	\$227,100.00
Total THEATER FUND		\$140,800.00	\$87,128.83	\$227,100.00
REGIONAL WWTP				
Revenue				
415-000-000-308-31-00-00	Restricted Cash and Investments-Beginning	\$317,607.00	\$317,607.00	\$317,607.00
415-000-000-308-51-00-00	Assigned Cash and Investments-Beginning	\$550,000.00	\$883,242.42	\$550,000.00
Intergovernmental				
415-000-000-337-00-00-00	RWWTP M&O - South Bend	\$630,000.00	\$309,487.78	\$450,000.00
Total Intergovernmental		\$630,000.00	\$309,487.78	\$450,000.00
415-000-000-343-50-00-20	Sewer Service Charges	\$1,800,000.00	\$1,434,041.58	\$1,500,000.00
415-000-000-369-91-00-00	Miscellaneous Revenue	\$500.00	\$0.00	\$500.00
Total Revenues		\$2,430,500.00	\$1,743,529.36	\$1,950,500.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
Other Financing Sources				
415-000-000-397-00-00-00	Operating Transfer In	\$33,000.00	\$0.00	\$33,000.00
Total Other Financing		\$33,000.00	\$0.00	\$33,000.00
Total Revenue		\$3,331,107.00	\$2,944,378.78	\$2,851,107.00
Total REGIONAL WWTP		\$3,331,107.00	\$2,944,378.78	\$2,851,107.00
STATE MISC FEES				
634-000-000-308-31-00-00	Restricted Cash and Investments-Beginning	\$67.00	\$5.00	\$67.00
Total Revenues				
634-000-000-389-30-00-00	Building Permit State Fee	\$1,250.00	\$58.50	\$1,250.00
634-000-000-389-30-01-00	CPL - State Fee	\$0.00	\$500.00	\$550.00
Total STATE MISC FEES		\$1,317.00	\$563.50	\$1,867.00
Grand Totals		\$24,182,280.27	\$18,578,260.82	\$19,902,123.47

Expenditures

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
CURRENT EXPENSE				
001-000-000-511-60-10-00	Salaries & Wages	\$36,900.00	\$28,436.72	\$55,800.00
001-000-000-511-60-20-00	Personnel Benefits	\$3,150.00	\$6,335.61	\$8,000.00
001-000-000-511-60-31-00	Supplies	\$15,000.00	\$225.98	\$15,000.00
001-000-000-511-60-41-00	Professional Services	\$2,500.00	\$1,544.59	\$2,500.00
001-000-000-511-60-42-00	Communications	\$300.00	\$105.00	\$300.00
001-000-000-511-60-43-00	Training/Travel	\$5,000.00	\$4,323.34	\$8,500.00
001-000-000-511-60-45-00	Rentals & Leases	\$100.00	\$106.88	\$200.00
001-000-000-511-60-49-00	Miscellaneous	\$500.00	(\$3,562.14)	\$500.00
001-000-000-511-60-49-01	AWC Dues	\$1,691.00	\$1,873.00	\$2,000.00
Municipal Court				
001-000-000-512-52-41-00	Pacific County District Court Contract	\$0.00	\$36,000.00	\$36,000.00
Finance Department				
001-000-000-514-20-10-00	Salaries & Wages	\$63,000.00	\$48,675.90	\$78,089.00
001-000-000-514-20-20-00	Personnel Benefits	\$31,500.00	\$23,101.02	\$43,929.00
001-000-000-514-20-31-00	Supplies	\$3,000.00	\$1,971.97	\$3,000.00
001-000-000-514-20-41-00	Professional Services	\$13,500.00	\$10,367.24	\$13,500.00
001-000-000-514-20-42-00	Communications	\$3,000.00	\$2,235.78	\$3,000.00
001-000-000-514-20-43-00	Training/Travel	\$2,000.00	\$3,261.42	\$5,000.00
001-000-000-514-20-45-00	Rentals & Leases	\$1,000.00	\$917.25	\$1,200.00
001-000-000-514-20-46-00	Liability Insurance	\$69,000.00	\$73,191.39	\$24,522.00
001-000-000-514-20-48-00	Repair & Maintenance	\$5,000.00	\$0.00	\$5,000.00
001-000-000-514-20-49-00	Miscellaneous	\$5,000.00	\$5,985.15	\$5,000.00
001-000-000-514-40-41-00	Shared Election Costs	\$5,000.00	\$0.00	\$5,000.00
001-000-000-514-90-41-00	Voters Registration Costs	\$20,000.00	\$11,599.34	\$20,000.00
Legal				
001-000-000-515-31-41-00	City Attorney	\$13,000.00	\$11,000.00	\$13,000.00
Total Legal		\$13,000.00	\$11,000.00	\$13,000.00
Employee Benefit				
Pension Services				
001-000-000-517-21-29-00	LEOFF 1	\$15,000.00	\$7,339.12	\$15,000.00
Total Pension Services		\$15,000.00	\$7,339.12	\$15,000.00
City Hall Facilities				
001-000-000-518-30-31-00	Operating Supplies	\$1,200.00	\$928.42	\$1,200.00
001-000-000-518-30-41-00	Professional Services	\$1,500.00	\$5,204.42	\$10,000.00
001-000-000-518-30-42-00	Communications	\$0.00	\$0.00	\$100.00
001-000-000-518-30-45-00	Rentals & Leases	\$250.00	\$363.50	\$750.00
001-000-000-518-30-47-00	Utilities	\$3,000.00	\$2,064.53	\$3,000.00
001-000-000-518-30-48-00	Repairs & Maintenance	\$1,200.00	\$1,239.38	\$1,500.00
Total City Hall		\$7,150.00	\$9,800.25	\$16,550.00
001-000-000-518-63-40-10	COMP PLAN (CDBG) #21-62210-023	\$12,375.00	\$11,370.00	\$0.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
001-000-000-518-63-40-20	Shoreline Master Program (DOE)	\$16,187.50	\$7,103.00	\$0.00
Other Gen Gov Services				
001-000-000-519-00-10-00	AWC RMSA Loss Prev Grant	\$0.00	\$5,175.83	\$0.00
Total General		\$349,853.50	\$308,483.64	\$380,590.00
Law Enforcement				
Traffic Policing				
001-000-000-521-70-10-00	Salaries & Wages	\$630,000.00	\$538,764.12	\$912,969.76
001-000-000-521-70-15-00	Overtime	\$65,000.00	\$67,811.62	\$75,000.00
001-000-000-521-70-20-00	Personnel Benefits	\$257,250.00	\$229,939.11	\$396,366.00
Supplies				
001-000-000-521-70-31-10	Office Supplies	\$6,500.00	\$2,520.25	\$6,500.00
001-000-000-521-70-31-20	Operating Supplies	\$25,000.00	\$17,460.47	\$50,000.00
001-000-000-521-70-32-00	Fuel Consumed	\$30,000.00	\$21,369.98	\$40,000.00
001-000-000-521-70-35-00	Small Tools & Equipment	\$25,000.00	\$6,251.37	\$0.00
Services				
001-000-000-521-70-41-00	Professional Services	\$20,000.00	\$20,835.17	\$25,000.00
001-000-000-521-70-41-10	County Jail Services	\$20,000.00	\$25,880.70	\$30,000.00
001-000-000-521-70-41-20	PACCOM	\$65,000.00	\$12,471.60	\$32,685.75
001-000-000-521-70-42-00	Communications	\$11,000.00	\$9,240.23	\$11,000.00
001-000-000-521-70-42-30	Code Enforcement	\$10,000.00	\$7,806.27	\$0.00
001-000-000-521-70-43-00	Training/Travel	\$14,000.00	\$13,034.05	\$25,000.00
001-000-000-521-70-45-00	Rentals & Leases	\$20,000.00	\$4,598.51	\$20,000.00
001-000-000-521-70-46-00	Liability Insurance	\$17,250.00	\$21,441.39	\$73,565.00
001-000-000-521-70-47-00	PUD Utilities	\$12,000.00	\$7,332.20	\$14,000.00
001-000-000-521-70-48-00	Repair & Maintenance	\$18,000.00	\$7,347.14	\$18,000.00
001-000-000-521-70-49-10	Other Miscellaneous	\$3,500.00	\$419.04	\$3,500.00
001-000-000-521-70-49-20	Training Tuition	\$12,000.00	(\$6,717.74)	\$12,000.00
Total Law Enforcement		\$1,261,500.00	\$1,007,805.48	\$1,745,586.51
Fire Suppression				
001-000-000-522-20-10-10	Salaries & Wages	\$320,000.00	\$131,022.99	\$353,790.00
001-000-000-522-20-10-20	Volunteer Fire Salaries & Wages	\$10,000.00	\$1,364.57	\$10,000.00
001-000-000-522-20-15-00	Overtime	\$15,000.00	\$9,913.22	\$15,000.00
001-000-000-522-20-20-10	Personnel Benefits	\$168,000.00	\$60,014.25	\$227,401.00
001-000-000-522-20-20-20	Volunteer Benefits	\$10,000.00	\$8,411.01	\$12,000.00
Supplies				
001-000-000-522-20-31-10	Office Supplies	\$1,000.00	\$272.82	\$1,000.00
001-000-000-522-20-31-20	Operating Supplies	\$6,000.00	\$6,828.64	\$17,000.00
001-000-000-522-20-32-00	Fuel Consumed	\$4,000.00	\$2,719.44	\$4,000.00
001-000-000-522-20-35-00	Small Tools & Equipment	\$10,000.00	\$1,577.26	\$0.00
Services				
001-000-000-522-20-41-00	Professional Services	\$15,000.00	\$14,090.40	\$18,000.00
001-000-000-522-20-42-00	Communications	\$4,000.00	\$2,680.41	\$4,000.00
001-000-000-522-20-43-00	Training/Travel	\$5,000.00	\$1,207.25	\$5,000.00
001-000-000-522-20-45-00	Rentals & Leases	\$3,000.00	\$2,267.87	\$4,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
001-000-000-522-20-47-00	PUD Utilities	\$7,000.00	\$5,388.09	\$7,000.00
001-000-000-522-20-48-00	Repair & Maintenance	\$10,000.00	\$4,968.35	\$10,000.00
001-000-000-522-20-49-00	Miscellaneous	\$3,000.00	\$99.98	\$3,000.00
001-000-000-522-20-50-00	Liability Insurance	\$0.00	\$0.00	\$73,565.00
Total Fire Suppression		\$591,000.00	\$252,826.55	\$764,756.00
Emergency Services				
001-000-000-525-10-41-00	Pac. Co. Emergency Management	\$15,000.00	\$13,401.00	\$22,106.00
Total Emergency		\$15,000.00	\$13,401.00	\$22,106.00
Total Public Safety		\$1,867,500.00	\$1,274,033.03	\$2,532,448.51
Economic Environment				
001-000-000-553-70-41-00	Olympia Air Pollution Control	\$2,672.18	\$5,527.34	\$6,000.00
001-000-000-554-30-31-00	Animal Control Supplies	\$100.00	\$500.00	\$500.00
001-000-000-554-30-41-00	Prof Services-Dog Impounds	\$500.00	(\$45.00)	\$500.00
Community Services				
Tourism				
001-000-000-557-30-41-30	Chamber Dues	\$100.00	\$0.00	\$150.00
Total Tourism		\$100.00	\$0.00	\$150.00
Total Community		\$100.00	\$0.00	\$150.00
Planning Department				
001-000-000-558-50-10-00	Building & Planning Salaries & Wages	\$22,000.00	\$26,085.86	\$123,987.00
001-000-000-558-50-20-00	Building & Planning Personnel Benefits	\$10,500.00	\$10,792.73	\$68,323.00
001-000-000-558-50-31-00	Building & Planning Supplies	\$1,500.00	\$524.31	\$1,500.00
001-000-000-558-50-41-00	Professional Services	\$1,000.00	\$401.76	\$6,000.00
001-000-000-558-50-43-00	Training/Travel	\$1,500.00	\$1,055.69	\$2,000.00
001-000-000-558-50-49-00	Building Misc.	\$500.00	\$700.00	\$1,000.00
001-000-000-558-60-31-00	Planning Supplies	\$500.00	\$42.44	\$500.00
001-000-000-558-60-41-00	Professional Services	\$5,000.00	\$975.04	\$0.00
001-000-000-558-60-42-00	Communications	\$100.00	\$100.00	\$100.00
001-000-000-558-60-43-00	Training/Travel	\$0.00	\$0.00	\$0.00
001-000-000-558-60-45-00	Rentals & Leases	\$1,500.00	\$989.16	\$1,500.00
001-000-000-558-60-49-00	Col-Pac RC&D Dues	\$2,000.00	\$2,400.00	\$2,500.00
001-000-000-558-60-49-10	PCOG Dues	\$1,500.00	\$1,800.00	\$2,000.00
001-000-000-558-90-41-30	Abatement/Code Enforcement	\$0.00	(\$2,248.09)	\$20,000.00
Total Planning		\$47,600.00	\$43,618.90	\$229,410.00
Total Economic		\$50,972.18	\$49,601.24	\$236,560.00
Culture and Recreation				
Library Facilities				
001-000-000-572-50-31-00	Supplies	\$1,000.00	\$1,274.75	\$1,500.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
001-000-000-572-50-41-00	Professional Services-Janitorial	\$25,000.00	\$18,277.95	\$25,000.00
001-000-000-572-50-42-00	Communications	\$100.00	\$0.00	\$100.00
001-000-000-572-50-47-00	Utilities	\$7,000.00	\$6,580.14	\$7,500.00
001-000-000-572-50-48-00	Repair & Maintenance	\$60,000.00	\$6,528.88	\$70,000.00
001-000-000-572-50-49-00	Miscellaneous	\$200.00	\$86.45	\$250.00
Total Library Facilities		\$93,300.00	\$32,748.17	\$104,350.00
Community Events				
Public Market				
001-000-000-573-30-31-00	Public Market Supplies	\$100.00	\$0.00	\$100.00
001-000-000-573-30-47-00	Public Market Utilities	\$2,500.00	\$1,275.28	\$2,500.00
001-000-000-573-30-48-00	Public Market Repair & Maintenance	\$20,000.00	\$671.03	\$17,500.00
Total Public Market		\$22,600.00	\$1,946.31	\$20,100.00
Total Community		\$22,600.00	\$1,946.31	\$20,100.00
Cultural Facilities				
Museums				
001-000-000-575-31-42-00	Carriage Communications	\$0.00	\$0.00	\$0.00
001-000-000-575-31-47-00	Carriage Utilities	\$2,000.00	\$1,564.95	\$2,000.00
001-000-000-575-31-48-00	Carriage Repair & Maintenance	\$5,000.00	\$873.72	\$7,500.00
001-000-000-575-32-42-00	Seaport Communications	\$500.00	\$0.00	\$500.00
001-000-000-575-32-47-00	Seaport Utilities	\$2,500.00	\$2,964.40	\$3,000.00
001-000-000-575-32-48-00	Seaport Repair & Maintenance	\$5,000.00	\$4,373.09	\$17,500.00
Total Museums		\$15,000.00	\$9,776.16	\$30,500.00
Visitor Info Center				
001-000-000-575-50-31-00	Commercial St. Restrooms / Commercial Property Supplies	\$200.00	\$0.00	\$200.00
001-000-000-575-50-47-00	Commercial St. Restrooms / Commercial Property Utilities	\$3,000.00	\$3,137.57	\$3,500.00
001-000-000-575-50-48-00	Commercial St. Restrooms / Commercial Property Repair & Maintenance	\$5,000.00	\$3,879.17	\$7,500.00
Total Visitor Info		\$8,200.00	\$7,016.74	\$11,200.00
Total Cultural Facilities		\$23,200.00	\$16,792.90	\$41,700.00
Park Facilities				
Swimming Pool				
001-000-000-576-20-10-00	Pool Salaries & Wages	\$0.00	\$0.00	\$85,000.00
001-000-000-576-20-20-00	Pool Personnel Benefits	\$0.00	\$0.00	\$7,500.00
001-000-000-576-20-42-00	Pool Communications	\$300.00	\$0.00	\$500.00
001-000-000-576-20-43-00	Pool Supplies	\$0.00	\$5.39	\$4,000.00
001-000-000-576-20-47-00	Pool Utilities	\$2,000.00	\$5,140.40	\$5,000.00
001-000-000-576-20-48-00	Pool Repair & Maintenance	\$10,000.00	\$20,883.02	\$25,000.00
001-000-000-576-20-49-00	Pool Permits, etc	\$300.00	\$194.55	\$1,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
001-000-000-576-20-49-10	Pool Certifications	\$0.00	\$0.00	\$1,000.00
Total Swimming Pool		\$12,600.00	\$26,223.36	\$129,000.00
General Park Facilities				
001-000-000-576-80-10-00	Parks Salaries & Wages	\$99,750.00	\$119,243.82	\$115,815.00
001-000-000-576-80-20-00	Parks Personnel Benefits	\$54,600.00	\$51,710.15	\$57,484.00
001-000-000-576-80-31-00	Operating Supplies	\$25,000.00	\$30,792.71	\$31,500.00
001-000-000-576-80-32-00	Fuel Consumed	\$12,000.00	\$8,043.75	\$12,000.00
001-000-000-576-80-35-00	Small Tools & Equipment	\$1,500.00	\$0.00	\$0.00
001-000-000-576-80-41-00	Professional Services	\$10,000.00	\$17,097.81	\$15,000.00
001-000-000-576-80-42-00	Communications	\$1,000.00	\$1,550.92	\$1,500.00
001-000-000-576-80-43-00	Training/Travel	\$100.00	\$103.42	\$100.00
001-000-000-576-80-45-00	Rentals & Leases	\$500.00	\$441.46	\$500.00
001-000-000-576-80-46-00	Liability Insurance	\$17,000.00	\$21,191.39	\$34,330.00
001-000-000-576-80-47-00	Utilities	\$15,000.00	\$14,081.02	\$15,000.00
001-000-000-576-80-48-00	Repairs & Maintenance	\$26,000.00	\$7,136.76	\$26,000.00
001-000-000-576-80-49-00	Miscellaneous	\$1,000.00	\$758.05	\$1,000.00
Total General Park		\$263,450.00	\$272,151.26	\$310,229.00
Total Park Facilities		\$276,050.00	\$298,374.62	\$439,229.00
Total Culture and		\$415,150.00	\$349,862.00	\$605,379.00
Total Operating		\$2,683,475.68	\$1,981,979.91	\$3,754,977.51
Other Financing Uses				
Long-Term Debt				
001-000-000-591-21-70-00	Bank of Pacific - Principal (Police Car)	\$26,200.00	\$20,335.20	\$12,700.12
Total Long-Term Debt		\$26,200.00	\$20,335.20	\$12,700.12
Interest				
001-000-000-592-21-80-00	Bank of Pacific - Interest (Police Car)	\$1,389.00	\$1,517.92	\$896.95
Total Interest		\$1,389.00	\$1,517.92	\$896.95
Capital Expenditures				
001-000-000-594-18-62-00	City Hall / Fire Hall Building	\$1,000,000.00	\$98,852.12	\$753,266.75
001-000-000-594-21-62-00	Police Dept. Building	\$0.00	\$0.00	\$0.00
001-000-000-594-21-64-00	Police Dept Patrol Cars	\$100,000.00	\$40,791.32	\$120,000.00
001-000-000-594-21-64-10	Police Department - Equipment	\$6,000.00	\$0.00	\$30,000.00
001-000-000-594-22-64-00	Fire Dept Equipment	\$12,000.00	\$936.91	\$12,000.00
001-000-000-594-51-60-00	CDBG Willapa Center Exp	\$117,182.00	\$492,784.00	\$0.00
001-000-000-594-76-62-00	8th St. Boat Launch/Dredging	\$38,750.00	\$8,108.00	\$0.00
001-000-000-594-76-70-00	Parks/Mower/Lease Payment	\$4,950.00	\$5,447.83	\$10,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
001-000-000-594-76-80-00	Parks/Mower/Interest	\$250.00	\$0.00	\$450.00
001-000-000-594-76-90-00	Theatre Repair & Maitenance	\$0.00	\$0.00	\$35,000.00
Total Capital		\$1,279,132.00	\$646,920.18	\$960,716.75
001-000-000-597-42-00-00	Transfer to Streets	\$910,957.00	\$435,556.94	\$516,544.89
001-000-000-597-75-00-00	Transfer to Theater	\$78,600.00	\$54,943.39	\$183,400.00
Total Expenditure		\$4,979,753.68	\$3,141,253.54	\$5,429,236.22
Total Other Financing Expenditure		\$2,296,278.00	\$1,159,273.63	\$1,674,258.71
Ending Net Cash And				
001-000-100-508-51-00-00	Assigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
001-000-100-508-91-00-00	Unassigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
Total Ending Net Cash		\$0.00	\$0.00	\$0.00
Total CURRENT EXPENSE		\$4,979,753.68	\$3,141,253.54	\$5,429,236.22
CITY STREET FUND				
Expenditure				
Roadway				
101-000-000-542-30-10-00	Streets Salaries & Wages	\$168,250.00	\$89,042.44	\$201,815.00
101-000-000-542-30-20-00	Streets Personnel Benefits	\$0.00	\$893.75	\$89,119.00
101-000-000-542-30-31-00	Operating Supplies	\$50,000.00	\$33,549.85	\$55,000.00
101-000-000-542-30-31-10	Vegetation Management	\$500.00	\$0.00	\$500.00
101-000-000-542-30-32-00	Fuel Consumed	\$7,000.00	\$5,630.18	\$7,500.00
101-000-000-542-30-35-00	Small Tools & Equip (Tidegates)	\$5,000.00	\$1,778.25	\$0.00
101-000-000-542-30-41-10	Professional Services	\$10,500.00	\$2,978.32	\$25,000.00
101-000-000-542-30-42-00	Communications	\$1,300.00	\$754.21	\$1,300.00
101-000-000-542-30-43-00	Training/Travel	\$0.00	\$13.75	\$500.00
101-000-000-542-30-45-00	Rentals & Leases	\$1,500.00	\$1,010.49	\$1,500.00
101-000-000-542-30-46-00	Insurance	\$37,650.00	\$16,841.39	\$49,043.00
101-000-000-542-30-47-00	Utilities	\$23,000.00	\$8,666.71	\$25,000.00
101-000-000-542-30-48-00	Repair & Maintenance (inc. PW Shop Roof and PW Office/Carport + Annual Street Paving)	\$102,333.33	\$11,581.37	\$102,333.33
101-000-000-542-30-49-00	Miscellaneous	\$500.00	\$103.48	\$500.00
101-000-000-542-30-49-20	Laundry Service	\$600.00	\$199.57	\$0.00
Total Roadway		\$408,133.33	\$173,043.76	\$559,110.33
Drainage				
101-000-000-542-40-10-00	Storm Drainage Salaries/wages	\$31,500.00	\$19,439.14	\$0.00
101-000-000-542-40-31-10	Operating Supplies	\$10,000.00	\$6,804.20	\$0.00
Total Drainage		\$41,500.00	\$26,243.34	\$0.00
Traffic And Pedestrian Sidewalks				

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
101-000-000-542-61-10-00	Sidewalks Salaries & Wages	\$2,100.00	\$1,277.63	\$0.00
101-000-000-542-61-31-00	Sidewalks Supplies	\$6,000.00	\$3,669.93	\$0.00
101-000-000-542-61-48-00	Repair & Maintenance	\$10,000.00	\$0.00	\$0.00
Total Sidewalks		\$18,100.00	\$4,947.56	\$0.00
Street Lighting				
101-000-000-542-63-10-00	Street Lighting Sal & Wages	\$525.00	\$74.08	\$0.00
101-000-000-542-63-31-00	Street Lighting Supplies	\$2,500.00	\$0.00	\$0.00
101-000-000-542-63-47-00	Utilities	\$20,000.00	\$10,199.39	\$0.00
101-000-000-542-63-48-00	Repair/maint	\$6,000.00	\$0.00	\$0.00
Total Street Lighting		\$29,025.00	\$10,273.47	\$0.00
Traffic Control				
101-000-000-542-64-10-00	Traffic Control Sal & Wages	\$525.00	\$861.03	\$0.00
101-000-000-542-64-31-00	Traffic Control Supplies	\$2,000.00	\$3,106.56	\$0.00
101-000-000-542-64-48-00	Repair/Maint (Striping Contract)	\$3,000.00	\$0.00	\$0.00
Total Traffic Control		\$5,525.00	\$3,967.59	\$0.00
Snow And Ice Control				
101-000-000-542-66-10-00	Snow & Ice Salaries & Wages	\$1,575.00	\$927.11	\$0.00
101-000-000-542-66-31-00	Supplies	\$500.00	\$176.21	\$0.00
Total Snow And Ice		\$2,075.00	\$1,103.32	\$0.00
Street Cleaning				
101-000-000-542-67-10-00	Street Cleaning Salaries Wages	\$3,675.00	\$1,576.80	\$0.00
101-000-000-542-67-31-00	Street Cleaning Supplies	\$2,000.00	\$401.06	\$0.00
Total Street Cleaning		\$5,675.00	\$1,977.86	\$0.00
Total Traffic And		\$60,400.00	\$22,269.80	\$0.00
Roadside				
101-000-000-542-70-10-00	Vegetation Salaries & Wages	\$15,750.00	\$16,615.20	\$0.00
Total Roadside		\$15,750.00	\$16,615.20	\$0.00
Maint Admin And				
101-000-000-542-90-10-00	Salaries & Wages	\$21,000.00	\$6,736.75	\$0.00
101-000-000-542-90-20-00	Personnel Benefits	\$59,750.00	\$57,161.08	\$0.00
101-000-000-542-90-31-00	Operating Supplies	\$500.00	\$766.84	\$0.00
101-000-000-542-90-35-00	Small Tools & Equipment	\$3,200.00	\$0.00	\$0.00
101-000-000-542-90-41-10	Professional Services	\$4,000.00	\$2,447.98	\$0.00
101-000-000-542-90-48-00	Repair & Maintenance	\$500.00	\$0.00	\$0.00
Total Operating		\$614,733.33	\$305,284.75	\$559,110.33
101-000-000-594-34-64-10	10 Yard Dump Truck Loan	\$20,595.00	\$0.00	\$3,055.56
101-000-000-594-34-64-20	Equipment & Vehicles	\$16,250.00	\$23,689.52	\$15,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
101-000-000-594-34-64-30	ISLAND WAY BRIDGE ABUTMENT REPAIR	\$178,000.00	\$174,806.05	\$0.00
Total Expenditure		\$829,578.33	\$503,780.32	\$577,165.89
Total CITY STREET FUND		\$829,578.33	\$503,780.32	\$577,165.89
CAPITAL IMPROVEMENT				
Expenditure				
111-000-000-557-30-41-00	Lodging Tax - Outreach/Advertising	\$9,000.00	\$6,632.01	\$9,000.00
Total Operating		\$9,000.00	\$6,632.01	\$9,000.00
Total Expenditure		\$9,000.00	\$6,632.01	\$9,000.00
Ending Cash &				
111-000-100-508-31-00-00	Restricted Cash and Investments- Ending	\$0.00	\$0.00	\$0.00
111-000-100-508-41-00-00	Committed Cash and Investments- Ending	\$0.00	\$0.00	\$0.00
111-000-100-508-51-00-00	Assigned Cash and Investments- Ending	\$0.00	\$0.00	\$0.00
Total Ending Cash &		\$0.00	\$0.00	\$0.00
Total CAPITAL		\$9,000.00	\$6,632.01	\$9,000.00
FIRE EQUIPMENT				
Expenditure				
End Cash &				
116-000-100-508-41-00-00	Committed Cash and Investments- Ending	\$0.00	\$0.00	\$0.00
Total End Cash &		\$0.00	\$0.00	\$0.00
Other Financing Uses				
116-000-100-594-22-64-00	Equipment	\$1,000.00	\$0.00	\$0.00
Total Other Financing		\$1,000.00	\$0.00	\$0.00
Total Expenditure		\$1,000.00	\$0.00	\$0.00
Total FIRE EQUIPMENT		\$1,000.00	\$0.00	\$0.00
GO FIRE TRUCK				
Expenditure				
201-000-000-508-31-00-00	Restricted Cash and Investments- Ending	\$0.00	\$0.00	\$0.00
Total Operating				

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
Other Financing Uses				
201-000-000-591-22-71-00	Principal	\$32,000.00	\$0.00	\$32,000.00
201-000-000-592-22-83-00	Interest	\$11,500.00	\$0.00	\$11,500.00
Total Other Financing		\$43,500.00	\$0.00	\$43,500.00
Total Expenditure		\$43,500.00	\$0.00	\$43,500.00
Total GO FIRE TRUCK		\$43,500.00	\$0.00	\$43,500.00
SPECIAL STREET FUND				
Other Financing Uses				
Roads/Streets				
320-000-000-595-30-63-00	Pacific County STP Allocation	\$50,000.00	\$38,500.00	\$46,565.00
320-000-000-595-30-63-10	TIB Grant	\$1,200,000.00	\$195,246.67	\$1,200,000.00
Total Roads/Streets		\$1,250,000.00	\$233,746.67	\$1,246,565.00
Total Other Financing		\$1,250,000.00	\$233,746.67	\$1,246,565.00
Expenditure				
End Cash &				
320-000-100-508-41-00-00	Committed Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
320-000-100-508-51-00-00	Assigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
Total End Cash &		\$0.00	\$0.00	\$0.00
Total SPECIAL STREET FUND		\$1,250,000.00	\$233,746.67	\$1,246,565.00
WATER OPERATING				
401-000-000-534-80-49-10	DWSRF Water Tank Project	\$0.00	\$0.00	\$0.00
Total Operating		\$0.00	\$0.00	\$0.00
Water Utilities				
401-000-001-534-80-11-10	Distribution Wages & Salaries	\$216,300.00	\$215,706.30	\$215,978.00
401-000-001-534-80-11-20	Water Treatment Wages & Salaries	\$216,300.00	\$148,154.45	\$111,028.00
401-000-001-534-80-20-10	Distribution Personnel Benefits	\$114,450.00	\$98,450.01	\$114,607.00
401-000-001-534-80-20-20	Water Treatment Personnel Benefits	\$114,450.00	\$64,328.83	\$58,160.00
Supplies				
401-000-001-534-80-31-10	Office Supplies	\$2,000.00	\$1,674.51	\$2,000.00
401-000-001-534-80-31-25	Operating Supplies	\$20,000.00	\$38,256.05	\$37,000.00
401-000-001-534-80-31-30	Distribution Supplies	\$100,000.00	\$132,445.00	\$150,000.00
401-000-001-534-80-31-76	Treatment Chemicals	\$25,000.00	\$24,680.88	\$30,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
401-000-001-534-80-32-00	Fuel	\$30,000.00	\$32,599.29	\$35,000.00
401-000-001-534-80-35-00	Small Tools & Equipment	\$7,000.00	\$0.00	\$0.00
Total Supplies		\$184,000.00	\$229,655.73	\$254,000.00
Services				
401-000-001-534-80-41-00	Professional Services	\$40,000.00	\$14,910.56	\$40,000.00
401-000-001-534-80-41-10	Water Samples	\$8,000.00	\$7,932.51	\$10,000.00
401-000-001-534-80-41-20	State Excise Tax	\$75,000.00	\$66,103.86	\$75,000.00
401-000-001-534-80-41-40	Instrumentation Services	\$11,000.00	\$54,986.54	\$60,000.00
401-000-001-534-80-42-00	Communications	\$7,000.00	\$4,929.40	\$7,000.00
401-000-001-534-80-43-00	Training/Travel	\$2,000.00	\$933.36	\$5,000.00
401-000-001-534-80-45-00	Rentals & Leases	\$5,000.00	\$8,654.31	\$10,000.00
401-000-001-534-80-46-00	Liability Insurance	\$69,000.00	\$73,191.39	\$44,139.00
401-000-001-534-80-47-10	PUD Utilities	\$40,000.00	\$26,601.25	\$40,000.00
401-000-001-534-80-47-15	City Utility Billings	\$4,000.00	\$2,188.17	\$4,000.00
401-000-001-534-80-48-00	Repair & Maintenance	\$74,333.33	\$40,233.94	\$74,333.33
401-000-001-534-80-49-00	Other Miscellaneous	\$7,500.00	\$2,454.77	\$7,500.00
401-000-001-534-80-49-20	Water Operating Permits	\$9,000.00	\$6,224.90	\$9,000.00
401-000-001-534-80-49-30	Laundry Service	\$4,000.00	\$889.12	\$4,000.00
Total Operating		\$1,201,333.33	\$1,066,529.40	\$1,143,745.33
NON EXPENDITURE				
Redemption LT Debt				
401-000-001-582-10-00-00	Customer Deposits Refunded	\$12,000.00	\$9,896.20	\$12,000.00
Total Redemption LT		\$12,000.00	\$9,896.20	\$12,000.00
Total NON EXPENDITURE		\$12,000.00	\$9,896.20	\$12,000.00
Other Financing Uses				
401-000-001-591-34-72-00	DWSRF 10-952-029 Principal	\$145,719.07	\$104,287.43	\$145,719.07
401-000-001-591-34-72-10	DWSRF DL 15-961-068 Principal	\$70,000.00	\$0.00	\$0.00
401-000-001-591-34-72-20	DWSRF DWL 25292 Principle	\$3,480.74	\$30,658.37	\$30,658.37
Interest Debt Service				
401-000-001-592-34-83-00	DWSRF DWL 25292 Interest	\$826.68	\$6,898.13	\$6,898.13
401-000-001-592-34-83-10	DWSRF 10-952-029 Interest	\$17,486.29	\$12,514.49	\$12,514.49
401-000-001-592-34-83-20	DWSRF DL 15-961-068 Interest	\$6,500.00	\$0.00	\$0.00
Total Interest Debt		\$24,812.97	\$19,412.62	\$19,412.62
Capital Expenditures				
401-000-001-594-34-62-00	Buildings & Structures	\$125,000.00	\$0.00	\$125,000.00
401-000-001-594-34-63-00	System Improvements	\$500,000.00	\$0.00	\$500,000.00
401-000-001-594-34-63-10	DWSRF Water Tank Project	\$581,117.11	\$592,536.98	\$0.00
401-000-001-594-34-64-00	Machinery & Equipment	\$91,250.00	\$23,689.52	\$91,250.00
401-000-001-594-34-64-10	10 yard Dumpster Loan	\$20,595.00	\$0.00	\$3,055.56
401-000-001-594-34-64-20	ARPA 2024 Water Treatment Plant Upgrade (Hypoclorite)	\$350,000.00	\$0.00	\$150,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
Total Capital		\$1,667,962.11	\$616,226.50	\$869,305.56
Total Other Financing		\$1,911,974.89	\$770,584.92	\$1,065,095.62
End Cash &				
401-000-100-508-51-00-00	Assigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
Total End Cash &		\$0.00	\$0.00	\$0.00
Total WATER OPERATING		\$3,125,308.22	\$1,847,010.52	\$2,220,840.95
AMBULANCE				
Expenditure				
Ambulance Services				
403-000-000-522-70-10-00	Salaries & Wages	\$1,064,000.00	\$712,084.12	\$627,393.00
403-000-000-522-70-11-00	Volunteer Salaries & Wages	\$50,000.00	\$13,972.45	\$50,000.00
403-000-000-522-70-15-00	Overtime	\$225,000.00	\$95,990.58	\$225,000.00
403-000-000-522-70-20-00	Personnel Benefits	\$462,000.00	\$300,001.76	\$324,954.00
Supplies				
403-000-000-522-70-31-10	Office Supplies	\$4,000.00	\$596.96	\$4,000.00
403-000-000-522-70-31-20	Operating Supplies	\$45,000.00	\$35,442.06	\$50,000.00
403-000-000-522-70-32-00	Fuel Consumed	\$22,000.00	\$16,342.11	\$22,000.00
403-000-000-522-70-35-00	Small Tools & Equipment	\$5,000.00	\$2,263.31	\$0.00
Total Supplies		\$76,000.00	\$54,644.44	\$76,000.00
Services				
403-000-000-522-70-41-00	Professional Services	\$90,000.00	\$86,684.95	\$80,000.00
403-000-000-522-70-42-00	Communications	\$6,000.00	\$5,263.58	\$6,000.00
403-000-000-522-70-43-00	Training/Travel	\$35,000.00	\$15,965.76	\$20,000.00
403-000-000-522-70-45-00	Rentals & Leases	\$2,500.00	\$1,676.13	\$2,500.00
403-000-000-522-70-46-00	Liability Insurance	\$67,500.00	\$61,691.38	\$49,043.00
403-000-000-522-70-47-00	PUD Utilities	\$7,500.00	\$4,818.05	\$7,500.00
403-000-000-522-70-48-00	Repair & Maintenance	\$20,000.00	\$14,131.57	\$20,000.00
403-000-000-522-70-49-00	Miscellaneous	\$10,000.00	\$282.46	\$5,000.00
Total Services		\$238,500.00	\$190,513.88	\$190,043.00
403-000-000-522-70-50-00	GEMT/Medicare Costs	\$0.00	\$0.00	\$25,000.00
Total Ambulance		\$2,115,500.00	\$1,367,207.23	\$1,518,390.00
Total Operating		\$2,115,500.00	\$1,367,207.23	\$1,518,390.00
403-000-000-591-22-78-10	USDA Ambulance Grant-2023	\$500,000.00	\$459,246.00	\$0.00
403-000-000-594-22-60-00	Ambulance Building	\$10,000.00	\$464.01	\$5,000.00
Total Expenditure		\$2,625,500.00	\$1,826,917.24	\$1,523,390.00
Expenditure				

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
End Cash &				
403-000-100-508-51-00-00	Assigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
Total AMBULANCE		\$2,625,500.00	\$1,826,917.24	\$1,523,390.00
SANITATION FUND				
Expenditure				
Garbage Utility				
404-000-000-537-80-10-00	Salaries & Wages	\$141,750.00	\$81,192.00	\$125,926.00
404-000-000-537-80-20-00	Personnel Benefits	\$85,000.00	\$43,331.73	\$72,243.00
Supplies				
404-000-000-537-80-31-00	Office Supplies	\$2,000.00	\$618.46	\$2,000.00
404-000-000-537-80-31-25	Operating Supplies	\$10,000.00	\$9,250.06	\$11,000.00
404-000-000-537-80-32-00	Fuel Consumed	\$17,000.00	\$15,181.00	\$20,000.00
404-000-000-537-80-35-20	Small Tools & Equipment	\$1,000.00	\$0.00	\$0.00
Total Supplies		\$30,000.00	\$25,049.52	\$33,000.00
Services				
404-000-000-537-80-41-00	Professional Services	\$7,500.00	\$9,790.08	\$12,000.00
404-000-000-537-80-41-10	State Excise Tax	\$30,000.00	\$24,493.67	\$30,000.00
404-000-000-537-80-42-00	Communications	\$4,500.00	\$2,789.34	\$4,500.00
404-000-000-537-80-43-00	Training/Travel	\$500.00	\$230.71	\$1,000.00
404-000-000-537-80-45-00	Utility Service - Royal Heights	\$395,300.00	\$184,938.09	\$200,000.00
404-000-000-537-80-45-10	Rental Copier	\$1,500.00	\$1,335.24	\$2,000.00
404-000-000-537-80-46-00	Liability Insurance	\$28,750.00	\$32,941.38	\$49,043.00
404-000-000-537-80-47-00	Utilities	\$4,000.00	\$4,836.12	\$5,000.00
404-000-000-537-80-48-00	Repairs & Maintenance	\$59,000.00	\$8,597.48	\$25,000.00
404-000-000-537-80-49-00	Miscellaneous	\$1,000.00	\$1,236.91	\$1,500.00
404-000-000-537-80-49-20	Training/Travel	\$500.00	\$284.06	\$0.00
404-000-000-537-80-49-30	Laundry Service	\$1,000.00	\$303.18	\$500.00
Total Services		\$533,550.00	\$271,776.26	\$330,543.00
Capital Expenditures				
404-000-000-594-37-64-00	Containers	\$40,000.00	\$16,028.53	\$20,000.00
404-000-000-594-37-64-10	Equipment	\$46,250.00	\$23,689.52	\$25,000.00
Total Capital		\$86,250.00	\$39,718.05	\$45,000.00
Total Expenditure		\$876,550.00	\$461,067.56	\$606,712.00
Expenditure				
End Cash &				
404-000-100-508-51-00-00	Assigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
Total End Cash &		\$0.00	\$0.00	\$0.00
Total SANITATION FUND		\$876,550.00	\$461,067.56	\$606,712.00

WASTEWATER FUND

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
ADMINISTRATION				
Administration				
Salaries/Wages				
405-000-100-535-10-11-00	Salaries & Wages	\$97,650.00	\$66,361.14	\$52,137.00
405-000-100-535-10-15-00	Overtime	\$750.00	\$77.82	\$500.00
	Total	\$98,400.00	\$66,438.96	\$52,637.00
Personnel Benefits				
405-000-100-535-10-21-00	Personnel Benefits	\$53,550.00	\$30,992.27	\$29,819.00
	Total Personnel	\$53,550.00	\$30,992.27	\$29,819.00
Supplies				
405-000-100-535-10-31-00	Operating Supplies	\$1,000.00	\$9,229.79	\$2,000.00
405-000-100-535-10-32-00	Fuel	\$1,000.00	\$0.00	\$500.00
405-000-100-535-10-35-00	Small Tools & Equipment	\$1,000.00	\$0.00	\$0.00
	Total Supplies	\$3,000.00	\$9,229.79	\$2,500.00
Services				
405-000-100-535-10-41-00	Professional Services	\$10,000.00	\$4,395.50	\$7,500.00
405-000-100-535-10-41-10	State Excise Tax	\$10,000.00	\$6,160.96	\$10,000.00
405-000-100-535-10-42-00	Communications	\$2,000.00	\$923.71	\$2,000.00
405-000-100-535-10-43-00	Travel (Per Diem, etc)	\$500.00	\$216.95	\$500.00
405-000-100-535-10-45-00	Operating Rentals/Leases	\$1,000.00	\$697.69	\$1,000.00
405-000-100-535-10-46-00	Liability Insurance	\$5,750.00	\$9,941.38	\$0.00
405-000-100-535-10-47-00	Utilities	\$3,000.00	\$1,981.35	\$3,000.00
405-000-100-535-10-48-00	Repairs & Maintenance	\$2,000.00	\$0.00	\$2,000.00
405-000-100-535-10-49-00	Misc (Dues, Registrations etc)	\$3,000.00	\$1,014.95	\$2,000.00
	Total Services	\$37,250.00	\$25,332.49	\$28,000.00
405-000-100-594-34-64-10	10 Yard Dump Truck Loan	\$20,595.00	\$0.00	\$3,055.56
405-000-100-594-34-64-20	ARPA 2024 Sewer Plan	\$150,000.00	\$30,333.85	\$150,000.00
	Total ADMINISTRATION	\$362,795.00	\$162,327.36	\$266,011.56
COLLECTION SYSTEM				
Collection System				
Salaries & Wages				
405-000-300-535-80-11-00	Salary/Wage	\$99,750.00	\$85,280.72	\$148,400.00
405-000-300-535-80-15-00	Overtime	\$3,000.00	\$3,935.43	\$5,000.00
	Total Salaries &	\$102,750.00	\$89,216.15	\$153,400.00
Personnel Benefits				
405-000-300-535-80-21-00	Personnel Benefits	\$63,000.00	\$51,824.54	\$80,882.00
	Total Personnel	\$63,000.00	\$51,824.54	\$80,882.00
Supplies				
405-000-300-535-80-31-00	Operating Supplies	\$45,000.00	\$71,986.91	\$52,500.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
405-000-300-535-80-32-00	Fuel Consumed	\$7,500.00	\$5,485.54	\$7,500.00
405-000-300-535-80-35-00	Small Tools & Equipment	\$2,500.00	\$0.00	\$0.00
Total Supplies		\$55,000.00	\$77,472.45	\$60,000.00
Services				
405-000-300-535-80-41-00	Professional Services	\$25,000.00	\$26,594.37	\$28,000.00
405-000-300-535-80-42-00	Communications	\$1,000.00	\$361.98	\$1,000.00
405-000-300-535-80-43-00	Training	\$500.00	\$297.82	\$1,500.00
405-000-300-535-80-45-00	Operating Rentals/Leases	\$2,000.00	\$1,010.49	\$2,000.00
405-000-300-535-80-46-00	Liability Insurance	\$51,750.00	\$55,941.38	\$44,139.00
405-000-300-535-80-47-00	Utilities	\$40,000.00	\$28,547.47	\$40,000.00
405-000-300-535-80-48-00	Repair & Maintenance	\$79,333.34	\$6,841.18	\$79,333.34
405-000-300-535-80-49-00	Miscellaneous-Dues, Registration	\$2,000.00	\$1,184.97	\$2,000.00
Total COLLECTION		\$422,333.34	\$339,292.80	\$492,254.34
Capital Expenditures				
405-000-400-594-35-64-00	Equipment & Vehicles	\$56,250.00	\$23,689.52	\$56,250.00
Total Capital		\$56,250.00	\$23,689.52	\$56,250.00
Total Other Financing		\$56,250.00	\$23,689.52	\$56,250.00
Total NON-EXP & DEBT &		\$56,250.00	\$23,689.52	\$56,250.00
ENDING CASH &				
Ending Net Cash And				
405-000-500-508-51-00-00	Assigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
Total Ending Net Cash		\$0.00	\$0.00	\$0.00
Total ENDING CASH &		\$0.00	\$0.00	\$0.00
Total WASTEWATER FUND		\$841,378.34	\$525,309.68	\$814,515.90
THEATER FUND				
Expenditure				
Culture and Recreation				
Theater Operations				
410-000-000-575-28-10-00	Salaries & Wages	\$6,240.00	\$2,723.76	\$10,000.00
410-000-000-575-28-20-00	Personnel Benefits	\$0.00	\$236.12	\$500.00
Supplies				
410-000-000-575-28-31-00	Operating Supplies	\$800.00	\$2,067.10	\$2,500.00
410-000-000-575-28-34-00	Concession Supplies	\$1,500.00	\$231.26	\$2,500.00
410-000-000-575-28-35-00	Small Tools & Equipment	\$100.00	\$0.00	\$0.00
Total Supplies		\$2,400.00	\$2,298.36	\$5,000.00
Services				
410-000-000-575-28-41-00	Professional Services	\$35,000.00	\$25,113.38	\$55,000.00
410-000-000-575-28-41-10	State Excise Tax	\$1,000.00	\$708.72	\$1,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
410-000-000-575-28-41-20	Admission/B&O Tax	\$200.00	\$0.00	\$200.00
410-000-000-575-28-42-00	Communications	\$2,000.00	\$1,439.70	\$2,000.00
410-000-000-575-28-45-00	Operating Rentals (Movies)	\$3,600.00	\$5,192.05	\$6,000.00
410-000-000-575-28-47-00	Utility Services	\$12,000.00	\$11,786.80	\$14,000.00
410-000-000-575-28-48-00	Repairs & Maintenance	\$10,000.00	\$4,724.19	\$33,700.00
410-000-000-575-28-49-00	Miscellaneous	\$31,000.00	\$30,086.55	\$1,000.00
Total Services		\$94,800.00	\$79,051.39	\$112,900.00
Total Theater		\$103,440.00	\$84,309.63	\$128,400.00
Community Centers				
410-000-000-575-50-47-00	Utilities	\$2,000.00	\$3,271.23	\$4,500.00
410-000-000-575-50-48-00	Repairs & Maintenance	\$10,000.00	\$2,303.32	\$35,000.00
410-000-000-575-50-49-00	Miscellaneous	\$1,200.00	\$500.00	\$1,200.00
Total Community		\$13,200.00	\$6,074.55	\$40,700.00
Total Culture and		\$116,640.00	\$90,384.18	\$169,100.00
Total Operating		\$116,640.00	\$90,384.18	\$169,100.00
Other Financing Uses				
Capital Expenditures				
410-000-000-594-73-62-00	Apartment Remodel	\$0.00	\$0.00	\$50,000.00
410-000-000-594-75-62-00	Building Improvements	\$0.00	\$0.00	\$0.00
410-000-000-594-75-63-00	Community Center	\$4,000.00	\$0.00	\$4,000.00
410-000-000-594-75-64-00	Theater Equipment	\$0.00	\$0.00	\$4,000.00
Total Capital		\$4,000.00	\$0.00	\$58,000.00
Total Other Financing		\$4,000.00	\$0.00	\$58,000.00
Total THEATER FUND		\$120,640.00	\$90,384.18	\$227,100.00
REGIONAL WWTP				
Expenditure				
415-000-000-535-80-11-00	Salaries & Wages	\$338,100.00	\$308,480.35	\$342,015.00
415-000-000-535-80-15-00	Overtime	\$20,000.00	\$11,862.32	\$20,000.00
415-000-000-535-80-21-00	Personnel Benefits	\$168,000.00	\$148,707.90	\$179,506.00
415-000-000-535-80-31-00	Operating Supplies	\$70,000.00	\$79,057.71	\$85,000.00
415-000-000-535-80-31-10	Lab Supplies	\$15,000.00	\$6,677.41	\$15,000.00
415-000-000-535-80-31-20	Equip Maint Supplies	\$15,000.00	\$0.00	\$15,000.00
415-000-000-535-80-31-30	Biosolids Oper Supplies	\$20,000.00	\$15,262.08	\$20,000.00
415-000-000-535-80-32-00	Fuel Consumed	\$12,000.00	\$8,950.34	\$13,000.00
415-000-000-535-80-35-00	Small Tools & Equipment	\$3,000.00	\$2,295.66	\$0.00
415-000-000-535-80-41-00	Professional Services	\$40,000.00	\$23,750.59	\$40,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
415-000-000-535-80-41-10	Instrument Services	\$12,000.00	\$12,062.48	\$14,000.00
415-000-000-535-80-41-20	Outside Lab Services	\$8,000.00	\$1,545.20	\$8,000.00
415-000-000-535-80-41-30	State Excise Tax	\$26,500.00	\$24,410.79	\$26,500.00
415-000-000-535-80-42-00	Communications	\$5,000.00	\$3,434.64	\$5,000.00
415-000-000-535-80-43-00	Travel/Training	\$3,000.00	\$906.03	\$3,000.00
415-000-000-535-80-45-00	Rentals & Leases	\$1,000.00	\$130.62	\$1,000.00
415-000-000-535-80-46-00	Liability Insurance	\$69,000.00	\$73,191.38	\$49,043.00
415-000-000-535-80-47-00	Utilities	\$110,000.00	\$73,745.70	\$110,000.00
415-000-000-535-80-48-00	Repair & Maintenance	\$25,000.00	\$13,501.63	\$25,000.00
415-000-000-535-80-49-00	Miscellaneous - Dues, Fees, Etc.	\$5,000.00	\$2,641.17	\$5,000.00
415-000-000-535-80-49-10	Laundry	\$7,000.00	\$2,990.67	\$7,000.00
415-000-000-535-80-49-20	Permits	\$7,000.00	\$11,540.71	\$12,000.00
415-000-000-535-80-49-30	Biosolids Disposal	\$6,000.00	\$20,795.00	\$22,000.00
Total Operating		\$985,600.00	\$845,940.38	\$1,017,064.00
Other Financing Uses				
415-000-000-591-35-70-20	PWTF Regional Design Principal	\$53,363.00	\$53,362.58	\$53,363.00
415-000-000-591-35-70-30	DOE L 1000028 Principal	\$101,657.00	\$43,501.31	\$102,782.00
415-000-000-591-35-70-40	USDA-RD Loan Principal	\$349,792.00	\$8,934.29	\$357,265.00
Debt Service Costs				
415-000-000-592-35-83-00	PWTF Regional Design Interest	\$6,403.51	\$6,403.51	\$5,337.00
415-000-000-592-35-83-10	DOE L1000028 Interest	\$9,651.97	\$3,248.81	\$9,652.00
415-000-000-592-35-83-20	USDA-RD Loan Interest	\$306,154.00	\$7,508.03	\$298,682.00
Total Debt Service		\$322,209.48	\$17,160.35	\$313,671.00
Capital Expenditures				
415-000-000-594-35-61-00	Land Improvements/Settling Mitigation	\$287,500.00	\$0.00	\$287,500.00
Total Capital		\$287,500.00	\$0.00	\$287,500.00
415-000-000-597-00-00-00	Transfer Out	\$0.00	\$0.00	\$0.00
Total Other Financing		\$1,114,521.48	\$122,958.53	\$1,114,581.00
Total Expenditure		\$2,100,121.48	\$968,898.91	\$2,131,645.00
Expenditure				
415-000-100-508-31-00-00	Restricted Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
415-000-100-508-51-00-00	Assigned Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
Total REGIONAL WWTP		\$2,100,121.48	\$968,898.91	\$2,131,645.00
633-000-000-508-31-00-00	Restricted Cash and Investments-Ending	\$0.00	\$0.00	\$0.00
633-000-000-589-30-00-00	Crime Victims - County Fees	\$0.00	\$0.00	\$0.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024
STATE MISC FEES				
634-000-000-508-31-00-00	Restricted Ending Balance	\$0.00	\$0.00	\$0.00
634-000-000-589-30-00-00	Building Permit - State Fee	\$250.00	\$2.50	\$250.00
634-000-000-589-30-01-00	CPL - State Fee	\$1,000.00	\$522.00	\$1,000.00
Total STATE MISC FEES		\$1,250.00	\$524.50	\$1,250.00
Grand Totals		\$16,803,580.05	\$9,605,525.13	\$14,830,920.96

Capital Improvement Plan (CIP) and Asset Management Plan

Department	Project Title	Age	Est. Cost	Funding Source(s)
Year - 2024				
Started in 2023- Finishing in 2024				Not Completed in 2023- Carried into 2024
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
Public Works	Paint Exterior of Library (get bids-needs more than painting)		\$ 35,000	Library
Public Works	PW Shop Roof (get bids - not leaking)	Unknown	\$ 80,000	Water, Sewer, Sanitation, Streets
Public Works	PW Office/Carport Roof (get bids - not leaking)	Unknown	\$ 80,000	Water, Sewer, Sanitation, Streets, Parks
Public Works	General Sewer Plan		\$ 150,000	ARPA
	NOTE: Dugouts will be rebuilt by RHS		\$ -	Grant - Weyco, LV Raymond
Public Works	Community Center Exterior Paint		\$ 35,000	Community Center
Public Works	Theater Exterior Paint		\$ 35,000	Theater
Public Works	Seaport Museum/Public Market Exterior Paint		\$ 35,000	Public Market, Seaport Museum
Public Works	Theater Apartment Remodel		\$ 50,000	Theater
Public Works	Water System Plan Update - Jackson Pump Station Replacement		\$ 1,000,000	Grant
Public Works	Emergency Service Building		\$ 25,000,000	Bond
VEHICLES				
Public Works	Mower	2012	\$ 45,000	Loan: Parks
Public Works	Truck from Police		\$ 15,000	Water, Sewer, Sanitation, Streets
Public Works	Dump Truck - 10 Yard	1995	\$ 275,000	Loan: Water, Sewer, Streets
STREETS				
Public Works	Elm/Bradford/Washington (Applied for TIB)		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,214'
Public Works	Cherry/Morris/Pacific (Applied for TIB)		\$ 100,000	Street 50%, Special Street 50%: 20' w by 1,056'
POLICE				
Police	Mobile Radio Equipment (Vehicle)		\$ 30,000.00	CE
Police	Vehicle replacement x2		\$ 120,000.00	CE
Year - 2025				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
Public Works	Clearwell		\$ 750,000	Loan: Water/ARRP*
Public Works	PW Shop Siding	Unknown	\$ 100,000	Water, Sewer, Sanitation, Streets
VEHICLES				
Public Works	Pickup - WTP	2004	\$ 45,000	Water
Public Works	Bucket Truck	2003	\$ 80,000	Loan: Streets, Parks
Public Works	Sanitation Truck	2017	\$ 150,000	Loan: Sanitation
Public Works	Pickup - WWTP	2009	\$ 45,000	Wastewater
STREETS				
Public Works	Wilson/Fir		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 2,085'
Police				
Police	Vehicle Replacement		\$ 60,000	CE
Police	Body Armor		\$ 12,000	CE
FIRE				
Fire	Utility Truck Replacement		\$ 25,000.00	CE- \$50K total- \$25K from NPCEMS
Year - 2026				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
Public Works	Carriage Museum Exterior Paint		\$ 40,000	Museum
Public Works	Water System Comprehensive Plan Update		\$ 150,000	Loan: Water
Public Works	Jackson Street Pump Station Replacement		\$ 1,000,000	Loan: Water
VEHICLES				
Public Works	Dump Truck - 5 Yard	1991	\$ 175,000	Loan: Water, Sewer, Streets
STREETS				
Public Works	Mill/Bush/Riddell		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,621'
POLICE				
Police	Vehicle Replacement		\$ 65,000	CE
Police	Mobile Radio Equipment		\$ 20,000	CE
Fire				
Fire	Bunker Gear		\$ 15,000	CE
Fire	SCBA (Self-Contained Breathing Apparatus)		\$ 15,000	CE
Year - 2027				
Department	Project Title		Cost	Funding Source(s)

FACILITIES				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
Public Works	Parks Office Roof	Unknown	\$ 55,000	General, Parks
VEHICLES				
Public Works	Vac Truck	2005	\$ 425,000	Loan: Water, Sewer, Streets
STREETS				
Public Works	S. Jackson/May		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,214'
Police				
Police	Covered Parking Area/ Sallyport		\$ 125,000	CE
Police	Mobile Radio Equipment Portable		\$ 15,000	CE
Fire				
Fire	Bunker Gear		\$ 15,000	CE
Fire	SCBA		\$ 15,000	CE
Year - 2028				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
Public Works	Boat Launch Restroom Roof	Unknown	\$ 25,000	Parks
VEHICLES				
Public Works	Truck from Police		\$ 15,000	Water, Sewer, Sanitation, Streets
Public Works	Service Wagon - Collections	2008	\$ 55,000	Sewer
Public Works	Mower	2023	\$ 30,000	Loan: Parks
Public Works	Street Sweeper	2002	\$ 175,000	Loan: Streets, Water, Sewer
STREETS				
Public Works	Howard/Garfield/Crescent		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,626'
POLICE				
Police	Vehicle Replacement		\$ 65,000	CE
Police	Firearm Replacement		20,000.00	CE
Fire				
Fire	Fire hose		\$ 20,000	CE
Year - 2029				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
VEHICLES				
Public Works	Truck from Police		\$ 15,000	Water, Sewer, Sanitation, Streets
Public Works	Excavator	2019	\$ 100,000	Loan: Water, Sewer, Streets
STREETS				
Public Works	Cedar/Garfield/Water		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,109'
POLICE				
Police	Vehicle Replacement		\$ 65,000.00	CE
Police	Paint Police Department		\$ 20,000.00	CE
Year - 2030				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
Public Works	Sewer Lift Station		\$ 750,000	Loan: Sewer
VEHICLES				
Public Works	Backhoe	2011	\$ 150,000	Loan: Water, Sewer, Streets
STREETS				
Public Works	Olive/Mueller/Limit		\$ 100,000	Streets 50%, Special Streets 50%: 20' w by 1,848'
Year - 2031				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
VEHICLES				
STREETS				
Year - 2032				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
VEHICLES				
STREETS				

Year - 2033				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
VEHICLES				
STREETS				
Year - 2034 and Beyond				
Department	Project Title		Cost	Funding Source(s)
FACILITIES				
	Secondary Water Reservoir, 1.5 Million Gal		\$ 3,000,000	
	Hewitt Addition Galvanized Pipe Replacement		\$ 750,000	
	Replace 8-inch Pipe Crossing SR101/Franklin		\$ 200,000	
	Replace 4" waterline with 8" on 4th Street		\$ 100,000	
	Install 8" waterline on 2nd from Commercial to Duryea		\$ 125,000	
	Upgrade Surface Water Intake at Water plant		\$ 200,000	
	Sewer plant Comprehensive Plan Update		\$ 150,000	

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, easements, 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.

Glossary of Budget Terms

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

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.

Glossary of Budget Terms

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.