



# 2020 Proposed Operating



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November 5, 2019

**MEMORANDUM**

To: Chelan City Council, Citizens of Chelan

From: Mayor Mike Cooney

Subject: 2020 Proposed Budget Transmittal Message

Enclosed is the Mayor's 2020 Proposed Budget for your review, consideration, amendment, and adoption. The 2020 Proposed Budget is a result of many hours of planning, deliberation and work by City staff, and many more hours of review, discussion, comment and recommendation by the City Council at several budget workshops.

The Proposed Budget represents a commitment to balance the service and infrastructure needs of a diverse and growing community with a commitment to fiscal conservatism, practicality, and a community vision of an economically and environmentally healthy and sustainable city.

New and ongoing priorities for the City, as reflected in this budget include affordable housing, shoreline access for the community, the future of Chelan Butte, long range planning for the timely and fiscally responsible maintenance and replacement of City facilities and infrastructure (streets, parks, utilities), retention and development of well trained and effective staff, a healthy economy and a commitment to ensuring that Chelan is a great place to live, work, and play.

The 2020 Proposed Budget continues efforts to implement the Comprehensive Master Plan, maintain infrastructure systems vital to the health and economic vitality being of the community, and to help move the City into the future in a fiscally responsible manner.

**Budget Document Structure**

Our budget presentation has changed somewhat for 2020. Our intention is to first provide a broad narrative overview of the overall proposed budget, highlighting budget changes and new initiatives.

The narrative overview, is comprised of the following sections:

- A. Mayors Transmittal Memorandum (this document).
- B. 2020 Proposed Budget - Discussion of Operating Budget Revenue Changes and Cash Balance Projections.
- C. 2020 proposed Budget- Discussion of Non - Departmental Budget Operating and Expenditures and 2020 Improvements Capital Program.
- D. Department Budget Narratives.
- E. Fund level Revenue and Expenditure Budget.

Taken together, these documents, along with the companion document "2020-2024 Proposed CIP" will provide the user with information on City and city department goals, objectives and challenges for 2020, significant revenue and expenditure budget estimate changes from 2019 to 2020, and the City's commitment to strategic planning and sustainability.

Following that will be the more traditional detailed number-based presentations of operating revenues and expenditures by fund. The revenue section in each fund provide an analysis of fund financial performance over time, and a projection of cash balances at the end of 2020.

The next session details the 2020 Capital Budget, and provides a history of capital projects conducted by the City over the last several years and how they were funded. Greater detail on this section is available in the Proposed 2020-2024 CIP.

The final section is comprised of the Appendices, which contain:

- A. Fiscal policies – these policies are largely the policies adopted with the 2019 Budget. One section has been updated “Long Term Financial Planning”. In the document, the updated / new language is in red. The changes address two areas,
  - 1. Incorporates into fiscal policy procedures for the development and management of capital appropriations including phased implementation (separate design from construction), beginning project development and budgeting cycle ahead of the year of implementation, and management of appropriations.
  - 2. The establishment of earmarked, informal “savings accounts” dedicated to specific purposes. This language incorporates the discussion of strategic planning initiatives included in the Proposed 2020-2024 CIP into fiscal policy.
- B. Human Resource Highlights – discusses staffing, positions, benefit structure, etc
- C. City fund accounting overview – what are the budgeted City funds, what are they used for, and how are they funded?
- D. Designation of Revenues – several major City revenue streams are dedicated by state law or city practice to fund certain activities.

## Conclusion

Our great City can't operate without a dedicated staff. The City is no different than any other organization as we face turnover in key positions as staff retires. However, we are focused on putting into play a succession plan for all key positions. This is vital to ensure a seamless transition and to provide quality service to our community.

Lastly, I'd like to share the pride I have in representing our City. This is a result of getting to work side by side with professionals at the staff and council level and with an active and engaged citizenry. We are so fortunate to live and work in Chelan. I invite you to review the 2020 Proposed Budget to learn about the proposed projects planned for 2020, and to understand how we propose allocating your resources to run your city. Please feel free to contact me directly at any time if you have any problem or if you just wish to stop by and say hello.

Yours Truly,

  
Mike Cooney

2020  
Proposed Budget  
Overview

## 2020 Proposed Budget – Discussion of Operating Budget Revenue Changes and Cash Balance Projections

### Current Expense Fund

Budgeted revenues are \$298,495 (7.35%) higher in 2020 than 2019. While the increase is made up of a large number of increases and decreases of various amounts, the following table highlights the significant changes:

<u>Description</u>	<u>Amount</u>	<u>As a %</u>
Property Taxes	17,514	6.47%
Sales Tax	116,925	43.17%
Criminal Justice Sales Tax	4,005	1.48%
Water Utility Tax	45,060	16.64%
Sewer Utility Tax	44,354	16.37%
Solid Waste Utility Tax	15,009	5.54%
Development Fees	28,000	10.34%
<b>Total</b>	<b>270,867</b>	<b>100.00%</b>

The detailed items total 91% of the increase in budgeted revenues.

Budgeted property tax revenues assume a 1% increase in levied taxes, based upon preliminary information provided by Chelan County. The Current Expense Fund receives 25% of property taxes raised by the City.

Sales Tax is by far the largest increase in Current Expense Fund revenues. The increase is a 6.99% increase over the amount budgeted in 2019. (\$1,790,042 vs \$1,673,117). In 2018 and 2019, the state began collecting sales tax on internet sales which were not previously taxed, based upon the Marketplace Fairness Act. The Act was originally passed in 2017, and updated in 2019. The new revenues are derived by taxing the sales of internet merchants having no physical presence in Washington on sales to customers in Washington. This number is budgeted conservatively due to the volatile nature of the revenue.

Increases in utility tax budgeted revenues reflect increases based upon revenues earned by the City's water, sewer, and solid waste utilities and taxed at a rate of 9.5%. These revenues were underbudgeted, particularly water and sewer, and did not reflect the impact of 2019 rate increases in the 2019 budget, and have also been updated for 2020.

Development fees, charged by the Planning and Building Departments, are budgeted to increase by \$28,000 or 11%. The 2020 budgets include proposed fee increases, and also reflect adjustments based upon the historical volume of activity. These revenues are budgeted quite conservatively, due to the volatile nature of the construction industry.

Overall, Current Expense Fund revenues are expected to exceed operating expenditures by \$15,027. Including capital transfers out, the total deficit is anticipated to be \$714,903, reflecting fiscal policy

regarding funding of capital activity. With a projected cash balance of \$1,559,250 at the end of 2020, cash on hand is projected to exceed the fiscal policy target balance by \$96,000.

**Street Operations Fund**

Street Fund revenues are budgeted \$55,195 higher than in 2019, a 4.4 % increase. The increase is largely in property taxes, which are budgeted \$51,041 higher than in 2019.

Budgeted property tax revenues assume a 1% increase in levied taxes, based upon preliminary information provided by Chelan County. The Street Operating Fund receives 75% of property taxes raised by the City.

City tax revenue as budgeted are based upon preliminary information provided by Chelan County during the month of October. Between October and the final certification of levies, adjustments are made to property values due to new construction, annexations, state utility values and other factors which have an impact upon the actual amount of taxes levied and raised.

Budgeted revenues exceed operating expenditures by \$461,349. With the inclusion of capital transfers out, the 2020 deficit is projected to be \$144,679. The projected balance of cash on hand at the end of 2020 is projected to be \$506,886, which is slightly below the fiscal policy target of \$520,000.

**Tourism Promotion (Lodging Tax)**

These revenues are budgeted \$279,718 or 23% higher in 2020 than in 2019. The increase is a 1% increase over actual receipts in 2018.

Projected ending balances of Lodging Tax receipts (12/31/20) are as follows:

Ending Fund Balance 2%	874,817
Ending Fund Balance 3%	824,857

**Parks and Recreation**

Parks and Recreation revenues are budgeted \$198,134 higher (7.16%) in 2020 compared to 2019. While the increase is a combination of many adjustments, the primary sources are as follows:

<u>Description</u>	<u>Amount</u>	<u>% of Total</u>
Don Morse Parking Lot	60,000	30.3%
Lakeside Parking Kiosk	29,500	14.9%
Marina Parking Lot	27,000	13.6%
RV Park Fees	74,531	37.6%
Moorage Fees	16,722	8.4%
Golf Course Fees	(9,750)	-4.9%
Total	198,003	100.0%

Parking rates were adjusted in 2019, although the 2019 budget was not adjusted for the rate change. The budget increase reflects the impact of the rate change.

RV Park and Moorage fee increases for 2020 were included in the 2019 rate resolution. Rates are set in advance for these services as much of the revenue is based upon reservations.

The rate changes are discussed more thoroughly in Parks and Recreation Department budget narrative.

Budgeted operating expenditures exceed revenues by \$26,889. With the inclusion of capital transfers out, the 2020 deficit is projected to be \$376,889. The projected balance of cash on hand at the end of 2020 is projected to be \$592,249, which exceeds the fiscal policy target of \$580,000.

### **Sewer Fund**

Sewer Fund 2020 operating revenues are budgeted \$479,271 (24%) higher than in 2019. Sewer Fees are the vast majority of revenues, and are budgeted \$476,771 higher in 2020 than in 2019.

Sewer Fund user fees are budgeted at 12% higher than 2018 actual revenues, reflecting two cycles of rate increases against the most recent year of receipts at the old rates. Historically, these fees have been budgeted fairly low compared to actuals. For instance, in 2018, actuals exceeded budget by \$287,000.

Fee increases were developed through the FCS rate study in 2018 and are incorporated in these projections. Sewer fees were scheduled to increase 8% per year in 2019 and 2020.

Budgeted revenues exceed operating expenditures by \$1,061,555. With the inclusion of capital transfers out, the 2020 surplus is projected to be \$67,223. The projected balance of cash on hand at the end of 2020 is projected to be \$924,922, which exceeds the fiscal policy target of \$686,868.

### **Water Fund**

Water Fund 2020 operating revenues are budgeted \$485,317 (23%) higher than in 2019. Water Fees are the vast majority of revenues, and are budgeted \$474,317 higher in 2020 than in 2019.

Water Fund user fees are budgeted 17% higher than 2018 actual revenues, reflecting two cycles of rate increases against the most recent year of receipts at the old rates. Historically, these fees have been budgeted fairly low compared to actuals. For instance, in 2018, actuals exceeded budget by \$121,289.

Fee increases were developed through the FCS rate study in 2018 and are incorporated in these projections. Sewer fees were scheduled to increase 9.25% per year in 2019 and 2020.

Budgeted revenues exceed operating expenditures by \$903,906. With the inclusion of capital transfers out, the 2020 deficit is projected to be \$57,191. The projected balance of cash on hand at the end of 2020 is projected to be \$606,108, which is less than the fiscal policy target of \$769,375.

### **Sanitation (Solid Waste) Fund**

Sanitation Fund 2020 operating revenues are budgeted \$166,818 (12%) higher than in 2019. Collection fees are the vast majority of revenues, and are budgeted \$157,986 higher in 2020 than in 2019.

Sanitation user fees are budgeted 12% higher than 2018 actual revenues. This reflects an 8% rate increase (similar to recent years), as well as the impact of charging for RV and Marina solid waste disposal (estimated to be \$50,000). This is discussed in more detail in both the Parks and Recreation and Solid Waste Budget narratives.

Funding for a rate study is included in the 2020 Proposed Solid Waste Budget.

Budgeted revenues exceed operating expenditures by \$102,702. With the inclusion of capital transfers out, the 2020 deficit is projected to be \$43,722. The projected balance of cash on hand at the end of 2020 is projected to be \$160,086, which is less than the fiscal policy target of \$465,382.

The relatively low amount of cash on hand reflects the 2018 purchase of recycling bins in 2018 at a cost of approximately \$150,000 and the 2020 transfer out of \$83,500 for the new DPW Admin / Engineering Building. It is anticipated that, based upon prior years operating results and the inclusion of the rate adjustment noted earlier, combined with limited capital outlays projected over the next few years, that the cash position of the fund will improve.

**Equipment Replacement Fund**

The Equipment Fund is an internal service fund, and provides for the maintenance repair and operating costs of the City fleet and also for the timely replacement of worn out equipment. As such, fund revenues come from internal charges for the two different types of services.

Fleet charges for Maintenance and Operations – The budgeted total for these charges (repair services, welding and fabrication, fuel sales, etc) total \$364,500. The proposed expenditure budget for maintenance and operations total \$390,347. The variance reflects an ongoing structural imbalance in the way the Fund charges and is reimbursed for services provided. These operations are intended to be self-supporting, with user charges paying for services provided. During the coming year, staff will review shop operations and fees with the goal of advancing changes in practice to correct the imbalance.

Equipment Replacement Charges – Total budgeted charges are \$33,981 less than in 2019, as follows:

<b>Equipment Repl. Charge Detail</b>	<b>2019</b>	<b>2020</b>	<b>Difference</b>
Base Replacement Charge	248,482	249,001	519
Surcharge for underfunded Replacements	94,000	-	(94,000)
New Equipment Additions	-	59,500	59,500
<b>Totals</b>	<b>342,482</b>	<b>308,501</b>	<b>(33,981)</b>

The \$519 increase in the Base Replacement Charge is a combination of a 1% increase in replacement rates, offset by the correction of a small error (\$1,965) in the preparation of the 2019 budget. New equipment additions detail can be found in the Equipment Replacement section of the 2020-2024 CIP.

Equipment Fund revenues include \$165,924 in principal and interest payments from REET Funds, Lodging Tax Funds, and Sewer Capital funds (\$55,098 each) for repayment of the RV Park Bathroom Renovation Interfund Loan.

The projected balance of cash on hand at the end of 2020 available as an operating reserve is projected to be \$132,826, which is very slightly less than the fiscal policy target of \$129,488. Cash available for equipment replacement is projected to be \$675,189.

## **2020 Proposed Budget – Discussion of Non - Departmental Budget Operating and Expenditures and 2020 Improvements Capital Program**

### **OPERATING BUDGET**

Significant budget changes and initiatives being undertaken in the various departments are discussed in detail in the budget narratives submitted by department heads, and which can be found on pages 11-31.

The following discussion centers upon issues related to the general administration of the City.

#### **Community Agencies:**

Several requests were received for Agency funding by the City. Several of these agencies currently receive funding, while others were new requests. The requests and funding included (in parenthesis) in the 2020 Proposed Budget are as follows:

1. Thrive (\$13,000) – Agency requested \$20,000 matching the 2019 funding. \$7,000 of the funding received in 2019 reflected a one-time commitment by the City for transportation costs for teens to attend Thrive programs.
2. Meals on Wheels – (\$4,020) – funded at the same level as 2019, which was the amount requested.
3. Lake Chelan Arts Council (\$6,900) – ongoing funding as requested for public art downtown.
4. Chelan Valley Housing Trust (\$20,000) – ongoing funding as requested. The 2020 Budget includes the second year of a five-year commitment to offset operational expenses.
5. Lake Chelan Research Center - Water Quality Monitoring and Testing (\$20,000) – funds year three of a five-year commitment.
6. Senior Center (\$1,500) – The Senior Center requested either \$1,000 to \$2,000 to assist with the cost of bus rentals for field trips, or \$5,000 to \$8,000 to purchase a security system. The proposed budget includes a one-time request for \$1,500 to assist with travel expenses.
7. Lake Chelan Bach Fest (\$5,000) – The lake Chelan Bach Fest requested \$5,000 in City support for the festival. Included in the proposed budget is a one-time requested appropriation to be funded from 2% lodging tax dollars.
8. Miss Lake Chelan Program – funding was requested for the support of this worthy program, but is not included in the proposed budget. It was determined that programs of this type are not related functions of the municipal government.

#### **Contracted Services**

##### ***Public Safety***

1. Sheriff's Contract (\$1,143,288) – Base fee per the contract with the Chelan County Sheriff. Increase of \$40,848 or 3.7%. \$5,000 has been added for additional Memorial Day coverage.
2. Other Sheriff costs – Additional costs budgeted at the same amount as in 2019.
  - Marine Patrol Supplies \$ 1,000
  - 2017 MOU – School Resource Officer \$32,353
  - Drug Task Force \$ 5,000

3. Rivercomm – Dispatch and Emergency Management (\$97,713 – Dispatch; EMS \$12,497; total of \$110,210). Per contract. The total budget is \$410 less than in 2019.
4. Chelan County Jail (\$144,036) – Budgeted at \$95,000 in 2019. These services were significantly underbudgeted in 2019, due to a late notification to municipalities of changes in 2019 rates, including a \$25 booking fee. Current year expense is projected to be about \$129,000.

### ***Other Contracted Services***

1. Regional Household Hazardous Waste Disposal Facility – (\$17,536) The facility, located in Wenatchee serves all of Chelan County. For the first time, an operating subsidy is being charged. Paid for through the Sanitation Fund.
2. Wenatchee Valley Humane Society (\$50,400) – animal control services contract. Will expire at the end of 2020.
3. Legal Services – (\$237,822) – Increase of \$49,000 compared to 2019. These services are supplied by various law firms and the City of Wenatchee. The increases are “right sizing” the budget based upon prior and current year activity. Actual costs in 2017 were \$261,702, and in 2018 \$251,493. Details are:
  - City Prosecutor – the City Prosecutor is moving the Chelan contract to a “per case” basis as opposed to a flat fee, treating Chelan as it does other Chelan County communities. For many years, the fee was \$44,100 per year, moving to \$50,000 in 2019, and \$60,000 in 2020. In 2021, the fee will be based upon actual cases.
  - Davis-Arneil – (increase of \$22,000) -increase to reflect actual “on call usage” of the contract legal firm. Actuals in 2016, 2017, and 2018 were \$48,129, \$61,275, and \$67,702. The 2019 budget is \$33,000.
  - Public Defender Indigent – (increase of \$16,000) – 2017 and 2018 actuals were \$116,063 and \$98,693. The 2019 budget is \$64,000.
4. Legislative Lobbyist (\$36,000) – The proposed budget reflects a decrease of \$16,000 when compared to 2019. The reduction eliminates service hours for grants research and writing assistance.

### ***Payroll***

Budgeted payroll includes a 3% cost of living wage adjustment for represented employees based upon the union contract. For budgeting purposes, the 3% cost of living adjustment has also been applied to non-represented positions, pending action by City Council.

In 2020, dental insurance coverage for represented employees is increasing by 3%. There is no increase in the cost of health, dental, vision, or life insurance coverage for represented and non-represented employees.

During the 2019 budget process, no personnel actions were taken, and staff committed to researching and recommending adjustments during the 2020 budget process addressing workload, succession planning and pay equity issues. The following personnel actions are recommended and included in the 2020 proposed Budget.

Personnel Request				
Reclassifications				
Dept	Position	Old Wage & Ben	New Wage & Ben	Net Difference
Admin	Reception/Clerical to Deputy City Clerk	Step 17	Step 23	\$ 16,551
Finance	Accounting Asst I to Accounting Asst II	Step 18	Step 20	\$ 2,532
Bldg & Pln	Permit Coordinator	Step 21	Step 22	\$ 2,940
Bldg	Building Inspector	Step 21	Step 23	\$ 5,988
Bldg	Code Enforcement to Community Development Officer	Step 21	Step 23	\$ 5,988
Water	Water Filtration Plant Operator	Step 22	Step 23	\$ 3,048
Water	Asst Water Filtration Plant Operator	Step 21	Step 22	\$ 2,940
Parks	Maintenance Foreman	Step 22	Step 25	\$ 3,048
Requests				
Dept	Position	Old Wage & Ben	New Wage & Ben	Net Difference
Finance	Finance Receptionist/Clerical (17C @ 63%) Union	\$ 17,700	\$ 49,559	\$ 31,859
Planning	Office Assistant (17C @75%) Union	\$ 11,850	\$ 58,454	\$ 46,604
PW	City Engineer	-	\$ 130,458	\$ 130,458

The position reclassifications are based upon union contract requirements regarding pay equity with comparable communities and succession planning initiatives leading to changes in job duties. The request for new positions are a direct result of both succession planning, and workload issues. These requests are discussed in greater detail in the department budget narratives.

### CAPITAL IMPROVEMENTS PROGRAM

The companion to this document, the “Proposed 2020-2024 CIP” and the Capital Budget section of this document provide a great deal of information with regards to the 2020 capital budget. Highlights of the proposed are as follows:

1. Department of Public Works Engineering and Administration Building – replaces the modular building now in use. Funded through the Water, Sewer, Equipment Replacement, Sanitation, and Street Funds.
2. First year of funding for strategic planning initiatives (“savings accounts”) intended to provide funding for the eventual replacement of Parks system equipment, facilities, and infrastructure, support the implementation and use of technology improve City services, and to provide ongoing funding for the development of pocket parks providing shoreline access utilizing existing City rights-of-way.
3. Wayfinding Signs – Funds 1<sup>st</sup> year of purchase and placement of signs.
4. City Hall Workspace Improvements – funds improvements to work areas in Building and Planning and Finance areas. Specific work to be determined, but could include lighting, sound damping materials, work station improvements, carpeting, etc.
5. North Shore Trail – construction drawings.
6. Irrigation upgrades – golf course
7. Small Boat Harbor Phase 1.

8. Skate park / Pump Station – conceptual planning and design
9. Spader Bay land Acquisition.
10. Sidewalk Repair and Road Overlay Programs.
11. Water Bottle Filling Stations – parks or downtown.
12. Local match funding – Downtown Streetscape Improvements (wide street enhancements to include parks, plantings, bike and pedestrian access) and Farnham St 97A Intersection Improvements funding.
- 13.** Sewer and Water Utility Upgrades totaling \$5,074,989.
- 14.** Equipment Replacement – Replace Recycling Truck and one-half ton pickup.
15. Transfer of funding from the General Fund for capital funding to the Capital Improvements Fund (\$90,000) and Recreation Capital Fund (\$610,000) to fund ongoing capital projects and equipment replacements while maintaining a sound fund balance in conformance with fiscal policy.
16. First year of funding for strategic planning initiatives (“savings accounts”) intended to provide funding for the eventual replacement of Parks system equipment, facilities, and infrastructure, support the implementation and use of technology improve City services, and to provide ongoing funding for the development of pocket parks providing shoreline access utilizing existing City rights-of-way.
17. Funding a robust 2020 Capital Improvements Program containing \$5,592,175 of new (2020) projects funded through a variety of local revenues and grants to improve park facilities, streets, water and sewer infrastructure, and replace operating equipment. Details of the projects are included in the CIP. The projects are distributed among various functions, as follows:

Capital Improvements	247,775
Street Capital	283,500
Recreation Capital	416,500
Sewer Capital	1,117,300
Water Capital	3,527,100
<b>Total</b>	<b>5,592,175</b>

Included in these totals is the strategic planning initiatives funding.

2020  
Departmental Budget  
Narratives

**Administration Department  
City of Chelan**

Date: October 15, 2019

To: Mayor and City Council

From: Mike Jackson, City Administrator; Peri Gallucci, City Clerk

Subject: 2020 Legislative (City Council) and Administration Budgets

The Administration Department budget accounts for the activities of the Administrator and City Clerk. The Administrator provides guidance and leadership for the overall general management of the City. The City Clerk is responsible for the safekeeping of City records, ensures that meetings and other activities of the City are conducted in accordance with applicable laws and regulations, and is responsible for a wide variety of administrative support activities.

The Legislative budget accounts for costs associated with activities of the City Council, including payroll, supplies, and other general operating costs, as well as City's legislative lobbyist.

In 2019, the department completed or began a number of major projects, including but not limited to:

- Completed and implemented water and sewer rates to fund operations and capital improvements.
- Developed the park maintenance plan.
- Reviewed City operations and developed recommendations for staffing changes.
- Initiated ongoing study of street ends and potential property acquisition for shoreline access.
- Acquisition and installation of a modern audiovisual system for the City Council Chambers. The new technology improves sound quality and visual quality of presentations, provides assisted listening devices, records meetings, and eliminates setup time for meetings.
- Conducted a citywide records assessment which led to the disposition of several years of paper records which were no longer necessary to retain for City business.
- Began implementation of electronic records archiving. Existing records scheduled for retention are being scanned and indexed, and a citywide methodology for document storage and retrieval are being developed. When complete, most City records will be in a central location and searchable by City staff and the public, and easily retrievable.

In 2020 and 2021 the City Clerk will continue implementation of the records archiving software.

**Significant Budget Request Changes (Administration)**

***Payroll***

The 2020 Draft Operating budget contains a request for a position reclassification, from Receptionist / Clerical Assistant to Deputy City Clerk. The reclassification will result in an expanded role in City Clerk functions, and the elimination of duties as a receptionist in the Finance Office. The position will require training and eventual certification as City Clerk.

The position was budgeted in 2019 in the amount of \$76,902 (including benefits). The reclassified position would be budgeted at \$93,453, based upon a survey of comparable positions in Washington. The increase is \$16,551.

The request was, to a degree, initiated by the implementation of the Citywide records archival system which will require staff time to implement, and also to manage effectively over time. Municipalities face a high degree of liability for maintaining records in accordance with state RCW's.

### ***Other Operating Expenditures***

The requested budget for all expenditures other than payroll is \$81,420, or \$32,205 (66%) more than the 2019 Adopted Budget. The increase is necessary to cover software maintenance and document disposition (at Public Works) costs, as follows:

1. Professional Services – Laserfiche – \$25,000 - Records management software including 50 hours of ongoing implementation effort and training. In future years the software maintenance costs will be approximately \$15,000.
2. Professional Services – Document Disposition (Public Works)- \$8,000 - One-time charge.
3. Professional Services – GOVQA – online public records portal -\$6,600 – ongoing software maintenance.

The above items total \$39,600. Various adjustments have been made in other line items resulting in an offsetting budget decrease of \$7,295 for the net budget increase of \$32,205.

### **Significant Budget Request Changes (Legislative)**

The Legislative (City Council) budget request is \$20,900 less than the 2019 Adopted Budget.

Funding for the legislative lobbyist has been reduced from \$52,000 to \$36,000 as the grant research and writing services portion of this contract will not be renewed. Various other adjustments make up the difference.

**Finance Department  
City of Chelan**

Date: October 15, 2019  
To: Mayor and City Council  
From: Steve Thornton, Finance Director  
Subject: 2020 Finance Department Operating Budget

The Finance Department manages the overall finances of the City, and provides financial services to the various departments and functions of the City. Services provided include, but are not limited to, accounts payable and receivable (utilities, licenses, permits, etc.); payroll; capital and operating budget coordination and development; development and implementation of fiscal policies; financial reporting for a variety of purposes to various state and federal agencies; development and distribution of internal control policies and procedures, and the general oversight of the City's information technology (IT) function. The Finance Department is responsible for banking relationships, investment of idle funds and the establishment, and issuance of debt when necessary.

The Finance Department interacts daily with other departments and considers city employees, along with the general public, its customers. With this in mind, we have developed the following mission statement:

***It is the purpose of the Finance Department to protect and properly account for city funds and to provide excellent customer service to both internal and external clients in a professional, courteous and efficient manner. To this end, we will strive to provide support, information, advice, direction and assistance to our clients and we will work to implement and improve efficiencies to protect and enhance the finances of the city.***

In 2019, the Finance Department undertook several major initiatives, including:

- Implementation of new general ledger and payroll financial software. After several months of preparation and parallel processing, the implementation was undertaken in July. In late 2019 and early 2020 the utility and miscellaneous receivables and cash receipting modules will be implemented. Future developments include continued process reengineering, development of a basic set of standard financial reports, and providing system access and training to users of financial information within the City organization.
- The Finance Department was tasked with the coordination of the City's IT function following the December, 2018 ransomware incident. Proposals were requested for firms to manage the City's IT function, including network security and management and day to day user technology support. Vision IT Services was selected and implementation of the new service began late in April 2019. Since then new servers have been installed supporting the major functions of the City, firewalls replaced, the e-mail service has been upgraded to a cloud-based

solution, and City PC's are now monitored for technical problems and virus / malware attacks on an ongoing basis to minimize the threat of further cybersecurity incidents and improve operations.

- Financial Planning – The 2020 – 2024 draft capital improvements program included planning for 5 years of capital projects and funding for the first time.
- Transition Planning and Cross Training – In the next few years, the Finance Department will experience significant change as longtime key employees choose to retire. In consideration of that (without a specific timeline) emphasis in 2019 has been placed upon cross training, particularly in the areas of payroll and general ledger reconciliation and management. A major goal is to develop resiliency within the department so that as personnel change, the knowledge base incorporated in long time employees is not lost to the organization.

In 2020 and beyond, the Finance Department will continue many of the initiatives begun in 2019 including:

- Continue system training and process reengineering initiatives with the new financial software to improve financial information sharing and streamline business processes.
- Begin organization discussion and development of a pragmatic, organized, cost effective, and supportable technology master plan to guide IT investment over time as discussed in the 2020-2024 Draft CIP.
- Financial Planning – learn and make changes to the annual 5 year CIP and Operating Budget presentations and process based upon feedback and experience during the 2020 process.
- Transition Planning and Cross Training – In 2020 emphasis will continue to be placed on cross training and resiliency. Utility Billing implementation during late 2019 and early 2020 will be a major undertaking, and all Finance staff will be involved in running parallel processes, vetting data, and troubleshooting the strange things that we encounter during the process.

## **Significant Budget Request Changes**

### ***Payroll***

The 2020 Draft Operating budget contains a request for a 24 hour per week, year-round position to provide front desk customer service, including accepting payments, answering phones, and helping walk in customers with whatever is needed. The position will provide a great deal of support to and receive extensive training in the utility billing process, as well as other functions within the Finance Department.

The department currently budgets \$17,700 (2019) for seasonal help during the summer season. The position is intended to help process transactions during the summer busy season. These funds would be used to offset the projected cost (\$46,814) of the proposed new year-round finance position, an increase of \$29,114.

The request was, to a degree, initiated due to the potential loss of front desk coverage with the creation of a new Deputy City Clerk position. The front desk coverage is critical to the successful operations of the Finance Department. At the same time, a position providing that service, as well as support and backup in the utility billing function in particular, advances the department goal of transition planning and resiliency.

Other payroll budget changes are a result of negotiated wage increases (also applied to non-represented employees), scheduled step increases, insurance enrollment changes, or benefit cost changes.

***Other Operating Expenditures***

The requested budget for all expenditures other than payroll is \$106,700, or \$1,400 (1.33%) more than the 2019 Adopted Budget. The increase, (combined with adjustments in other line items) is included to pay for the first year of software maintenance on the Vision financial software (\$7,335). Other significant budget line items include the annual audit (\$28,000), election and voter registration costs (\$14,000) and liability insurance (\$16,200). These line items make up 61% of proposed operating costs other than payroll.

***Revenue:***

A 1.5% increase in interfund charges for financial services is proposed in the 2020 Draft Budget. Overall, this would increase revenues in the Current Expense Fund by \$3,767.

**Parks and Recreation Department  
City of Chelan**

Date: October 15, 2019  
To: Mayor and City Council  
From: Parks and Recreation Staff  
Subject: 2020 Parks and Recreation Department Operating Budget

The Parks and Recreation Department manages the parks system and programs of the City. This includes the operations, maintenance and capital activity associated with City parks, including Lakeside Park, Pingrey Park, Gateway Park, Don Morse Park (and Don Morse Park attractions including the marina, volleyball courts, basketball courts, a skate park, and beach), Lakeshore RV Park, Lake Chelan Municipal Golf Course (both major tourist attractions), and several smaller locations. The Parks Department has responsibility for the general maintenance of several other City facilities, including City Hall, the old PUD Building, the Chelan Public Library, the PUD ballfields, and downtown irrigation and landscaping.

Major revenue sources for the operations of the department are derived from user fees at the golf course and RV park, marina fees, parking fees and various other user fees.

2019 has been a maintenance year for the Parks Department with the Parks Director position remaining unfilled for most of the year. That being said, it was a very busy year, with the addition of a new volleyball court at Don Morse, acquisition of new grounds maintenance equipment, and a busy summer season.

**Significant Budget Request Changes**

***Operating Expenditures (Other than payroll)***

The requested budget for all expenditures other than payroll is \$1,211,004 or \$73,550 (6.45%) more than the 2019 Adopted Budget. The increase is caused by several budget adjustments. These adjustments, the largest of which is for solid waste disposal (\$50,000) discussed below). The balance of the increase, \$23,550, is made up of several line items as noted below, and make up a 2.1% budget increase.

*General Parks*

1. Restroom Supplies - \$2,000
2. Advertising - \$3,000 (includes job postings and facilities advertising)
3. Rentals and Leases - \$4,500 (largely port-a-potties)

### *RV Park*

1. Solid Waste Disposal - \$50,000 - Historically staff from the Parks Department has utilized Public Works Equipment to collect garbage and recycling that is generated from Parks facilities. After discussions with City management it was decided that Public Works would begin collection and disposal of the Parks garbage and recycling. This process began in June of 2019. It was also discovered at this time that the Parks Department had not been billed for disposal of their garbage since 2016. The tipping fees associated with their disposal of garbage had been getting billed to and paid by the Public Works Department. This adjustment will fund payments from the Parks Fund to the Solid Waste Fund to reflect the cost of operation. The cost is budgeted in the RV Park cost center as it is the largest generator of refuse.

### *Marina*

1. Repairs and Maintenance - \$1,500

### *Golf Course Grounds Maintenance*

1. Irrigation Supplies / Parts - \$2,000
2. Horticultural Supplies - \$5,000
3. Professional Services - \$5,000 – tree service to prune and trim trees
4. Repairs and Maintenance - \$2,500

The line item increases total \$75,300, offset by an overall decrease in the Golf Course Operations budget of \$1,950.

### ***Revenue:***

The Golf Course is proposing a \$1 increase in the daily greens fees during peak golf season (May 22 – October 5). It is expected to raise approximately \$12,000 per year.

The current rate ordinance contains RV Park seasonal rate increases of \$2 per night for each rate period. This change is expected to generate \$49,868 per year (24,964 nights X \$2).

The RV Park will also propose to increase the discounted winter rate of \$455 to \$700 for 30-day period (per month) between October and April. The current daily winter rate of \$36 calculates to \$1080 per month. The current \$455 monthly discounted rate is a 58% discount of our daily winter rate. A \$700 monthly discounted rate would calculate to a 35% discount of the winter rate (or 60% discount of the summer rate). The change is expected to generate \$14,700 per year (\$245 X 12 units X 5 months).

Marina revenues are scheduled to increase as follows:

We are raising the Marina Daily Rates by \$2 each for the 2020 season.

	2019 Rates		2020 Rates	
	No Power	Power	No Power	Power
<b>Boat Slip 20'</b>	\$16	\$19	\$18	\$21
<b>Boat Slip 26'</b>	\$19	\$22	\$21	\$24
<b>Boat Slip 30'</b>	\$23	\$26	\$25	\$28

We are Raising the Marina Seasonal Rates as follows for the 2020 season.

	2019 Rates		2020 Rates	
	No Power	Power	No Power	Power
<b>Boat Slip 20'</b>	\$1,025		\$1,065	
<b>Boat Slip 30'</b>		\$1,445		\$1,505

## **Community Development Department City of Chelan**

Date: October 15, 2019

To: Mayor and City Council

From: Craig Gildroy, Director

Subject: 2020 Community Development Department (Planning & Building)

### *Mission Statement*

*Provide exceptional customer service to the citizens of the City of Chelan relating to land use planning, building construction, and fire & life safety issues, by providing the technical and professional assistance to meet the needs of the citizens and the development community.*

The Planning & Building Department is comprised of Long Range Planning, Current Planning, Building and Code Enforcement. The department serves the community through implementation of the Comprehensive Plan, responding to code complaints & violations and processing various permit applications.

Staff includes the Director, Building Official, Associate Planners, Building Inspector, Code Compliance Officer / Community Development Officer and Permit Coordinator. The department hired a temporary records clerk for a three-year building department records retention project. All positions are crossed trained within the department to provide the best customer service possible.

The temporary records clerk position is proposed to be replaced with an Office Assistant in 2020 for an additional cost of \$15,000 per year. This position is necessary as the department's workload has increased including the number of meetings staff attends which leaves the front counter unattended and the office closed. At times, the front counter area is full of customers overflowing into the outside hallway. The department has looked for ways to assist customers without adding staff over the last several years; however, the department needs additional assistance at the front counter and for succession training for the Permit Coordinator position if possible. The Permit Coordinator includes technology knowledge that is building permit software specific. In addition, the development codes have become more complicated, requiring each department position to focus on their specific job duties in order to meet the statutory review timelines and to provide excellent customer service. The Office Assistant will take on routing phone calls, initial front counter assistance, permit data entry, records management and permit technician training which will allow each department position to focus on their role in the permit review process.

### **LONG RANGE PLANNING**

The City plans under the Washington State's Growth Management Act (GMA) and performed a major update of the 20-year Comprehensive Plan and implementing regulations in 2017. The 2019 Comprehensive Plan Amendment docket included implementing the Comprehensive Plan's housing goals and policies by drafting an affordable housing program that introduces a range of housing options like micro-housing and associated streamline review process. Adoption of the affordable housing program is expected in 2020.

The sign code has been updated for compliance with a United States Supreme Court decision related to freedom of speech and the new wayfinding sign program. The revised sign code will go through the

adoption process in 2020. The department also drafted short term rental rules and license program for adoption in 2020.

The City adopted the Lakeside Trail Feasibility Study in 2002. This study has eight different designs for the trail. In 2019, SCJ Alliance was retained to develop a single Lakeside Trail design and 60% construction drawings for two trail segments with the goal to become competitive for TIB grants. In 2020, the two Lakeside Trail segments capital improvements have been budget subject to receiving grants

SCJ Alliance was also retained to develop the Northshore pathway design in 2019. In 2020, the Northshore Pathway will become part of the Comprehensive Plan. The 2020 budget includes funds to develop 30% construction drawings for one segment of the pathway between Lake Chelan Shores and Chelan Hill's Willow park with the anticipation of a public / private partnership with Lake Chelan Hills Home Owner's Association.

Included in the 2020 budget is professional services for \$15,000. A portion of these funds may be needed to retain SCJ Alliance for the Lakeside Trail and Northshore Pathway adoption process. Public comments may necessitate revisions to these plans.

The Downtown Master Plan identified a need for a Wayfinding Sign Program which was developed in 2019 with adoption in early 2020. The Planning Department's capital improvement program budget includes the first implementation phase. Twenty thousand is proposed for the first year, 2020, and another twenty thousand for the second year, 2021. Actual implementation costs are unknown at this time as the program is in development and final sign design will occur by the end of 2019. The Planning department is proposing to move forward with public parking wayfinding and shoreline public access signs in 2019. Downtown parking in the summer time is in high demand and public parking is within walking distance but lacks adequate signage. The Planning department will be looking for partnerships such as businesses and business associations to help cover the cost of wayfinding sign installations.

The Shoreline Master Program must be reviewed and updated by 2021 according to the Washington State Shoreline Management Act. Drafting of the proposed amendments will occur in 2020. The Planning department has applied for a Department of Ecology grant of \$11,250 to cover the update costs based on a draft scope of work. Any jurisdiction that is required to update will receive the grant funding. The Planning professional services line item may be used to cover any update costs, but it is expected that Planning staff will perform the update unless a specific study prepared by a qualified consultant is necessary.

## **CURRENT PLANNING**

The Planning Department filled the vacant Associate Planner position in 2017. This position is responsible for all current planning activities including review and decisions on Shoreline permits, Variances, Conditional Use Permit (CUP), Boundary Line Adjustments (BLA) and building permit reviews. The Associate Planner spends a lot of time at the front counter instead of processing and reviewing current planning applications. The department would like to assign code development and other urban planning tasks to utilize the Associate Planner's talents effectively. The Office Assistant will free up the Associate Planners to perform their jobs instead of front counter assistance, photo copies and answering general phone calls.

The professional services line item of \$15,000 will be used to update the permit software for current planning workflows and permit application processing by city departments. This will greatly enhance department communication and processing of current planning application with Public Works development review staff. This software enhancement will include templates that will automatically generate complete application letters, notice of application, notice of decisions and other routine letters to applicants or outside agencies.

## **CODE ENFORCEMENT**

With the increasing concerns and possibility of wildfires, the City adopted the International Wildfire Urban Interface Code (WUI) and is updating the code for wildfire nuisances. These codes include creating a defensible space if within a medium to high wildfire risk area. The code enforcement officer job description has two levels with the higher level of Community Development Officer being responsible for wildfire code enforcement along with regular code enforcement and back up building inspector requiring certifications. Since the current code enforcement officer has fire department firefighter work experience, business life and safety inspections and some building inspector certification, a step up to the Community Development Officer is warranted in 2020. This higher-level position requires working with neighborhoods on a variety of code enforcement and wildfire issues which is a top priority for the department. The City nor Chelan County Fire District #7 perform business life and safety annual inspections. The Community Development Officer will create a business inspection system.

## **BUILDING DEPARTMENT**

The Building Department conducts all plan reviews and building inspections. The number of building permits are continuing to increase every year and with the number of new developments, this trend is expected to continue in 2020. Since the department will have higher expenditures with the Office Assistant position, building permit fees will be proposed to increase modestly and the projected revenue will reflect the last three years revenue history. In addition, state law allows the City to assign a technology fee based on the technology costs necessary to review and issue building permits. These include the permit software maintenance agreement, plotter paper and ink and ESRI GIS maintenance agreements costs distributed across building permits issued. The department has included the technology fee on building permits valued of \$10,000 or more since 2017. As the costs increase every year, the technology fee will increase in 2020 and the proposed budget revenue reflects these revenue and costs. The maintenance line items for building and planning have been split differently between the departments in the 2020 budget so it may appear they have increased but the budget amounts are approximately five hundred dollars less in 2020 compared to 2019.

# Public Works Department City of Chelan

**Date:** October 15, 2019  
**To:** Mayor and City Council  
**From:** Jake Youngren, Public Works Director  
**Subject:** 2020 Public Works Department Operating Budget

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## **STREET FUND #101 NARRATIVE**

The City's street system is comprised of approximately 40 miles of paved roadway. The Street Fund provides for the ongoing maintenance and operation services for all facets of the City's street system that can be expressed as individual maintenance and service programs. The list of programmatic services are as follows:

- Road maintenance and pothole repair
- Line Striping
- Weed Control
- Street Cleaning
- Alley maintenance
- Traffic sign installation and repair
- Street light repair
- Street banner installation
- Sidewalk repair
- Sidewalk cleaning
- Storm drain repair and maintenance
- Storm water cleanup
- Snow and ice control
- Administrative of pavement preservation
- Administration of capital facilities plan
- Project administration
- Grant writing

The Street Fund also provides the City's share of funding for the Lake Chelan Airport in partnership with the Port of Chelan County.

The main source of revenue for the Street Fund is City property tax with 75% of all the property taxes collected by the City used in maintaining City streets. The second largest revenue source, intergovernmental revenue, represents the share of vehicle fuel tax collected by the State that is distributed to cities on a per capita basis.

The proposed budget is meant for the continuation of the current level of service while expanding our service to newly developed areas.

I have provided further narrative addressing specific budget line items below.

**Road Patch Materials:**

This line item was reduced from \$15,000 to \$10,000 last year anticipating that road patching associated with utility repairs would be borne by the appropriate utility fund. Although this has been implemented, it has not resulted in the anticipated reduction in road patch expenditures. We proposed increase this budget item back to \$15,000 annually.

**Road Sand:**

This line item has been used to purchase both road sand and salt that has been primarily utilized for applications related to streets. Historically the sand being used as utility pipe bedding material has also been billed to this line item. Moving forward sand used for utility bedding will be included in an associated line item under the appropriate utility fund. I would also like to separate road sand and road salt into separate line item budgets. I am proposing the addition of a Deicer Materials budget line item with \$8,500 allocated for 2020. I am also proposing a reduction in the street sand line item budget from \$10,000 to \$7,500. Historically Public works has hauled in the road sand and stockpiled it in our yard. The manhours and equipment associated with this work has not historically been billed under the labor allocated for snow and ice removal. This effort typically takes approximately 80 manhours. I will be evaluating the labor distribution assumptions to more accurately reflect an increase in the allotted wages associated with snow and ice removal. It is also worth noting that \$3,000 of the proposed \$8,500 Deicer Materials budget item is for a pilot study we would like to perform with liquid deicer. City staff has the equipment and materials needed to apply and store liquid deicer but needs appropriated budget to purchase the liquid material. The liquid deicer is proposed to be used as a pretreatment for specific roadways in Chelan where we would anticipate the most benefit.

**SEWER FUND #400 NARRATIVE**

The Sewer Operations Fund is an Enterprise Fund with its own source of revenue, independent of the General Fund. This fund provides for the operation and maintenance of the waste water treatment facility and sewer collection system as well as pays debt service to existing loans relating to past capital projects through the Water/Sewer Bond Redemption Fund. It is assumed that future capital projects will be funded, in part, through the Sewer Construction Fund with the collection of general facility charges, but a contribution from monthly service fees are also indicated to pay for those capital improvements that are a benefit to existing customers. Additional funds are collected from the Lake Chelan Sewer District and the Lake Chelan Reclamation District for the treatment of their wastewater in the form of a rate per thousand gallons treated.

The City's wastewater collection system includes over 28 miles of gravity sewer mains, 12 miles of force mains, twelve sewage lift stations, and associated telemetry and control system. The treatment facilities include the primary plant on the Chelan River below the dam and the secondary plant on the Columbia River with the average daily flow of 1.3 million gallons per day (mgd) and a maximum flow of 2.1. Details of plant capacity and planned improvements are discussed within the Sewer Construction Fund.

The sewer system accommodates approximately 3,500 equivalent residential units (ERUs) within the City of Chelan, 515 ERUs from the Lake Chelan Sewer District on the South Shore and 1,520 ERUs from the Lake Chelan Reclamation District in Manson for a total of 5,535 ERUs.

The spending level in the proposed 2020 budget are meant to support continuation of the current level of service, continued compliance with the City's National Pollutant Discharge Elimination System Permit, and optimization of all wastewater facilities sufficient to assure continued recognition by DOE through its 100% compliance award. . Revenues for the sewer fund have been adjusted to align with the City's adopted rate resolution with an 8.5% increase. I have provided some further narrative addressing specific budget items below.

**County ROW Permit Fee:**

In 2019 the City executed a Franchise Agreement with Chelan County for City utilities that are located in County right-of-way. Part of this agreement includes an annual fee of \$2,500 that is intended to cover right-of-way permits. City staff proposes that 50% of this annual fee be paid under Sewer Administration. Consequently, staff recommends a line item for "Chelan County Franchise" be added under Sewer Administration for the amount of \$1,250.

**Professional Services:**

The Developer Project Manager position in the Public Works Department was filled in December 2018 but became vacant again in June of 2019. The vacancy of this position further exacerbated the already full workload of the Engineering Technician and Public Works Director Positions. Upon vacancy of the Development Project Manager Position it became immediately necessary to utilize the City's Engineering consultant RH2 to a greater extent to help keep up with the daily workload of the Public Works Department. Consequently, this will result in an overrun of the professional services for the sewer utility fund. We do not expect this trend to continue once the position is filled again. At this time, we do not recommend making changes to the budgeted amount for professional services.

If the City is unable to successfully fill the Development Project Manager Position in the near future, professional service expenditures will continue to exceed budgeted amounts. If this is the case, we expect the increase in expenditures will be offset by the reduction in labor expenses.

**Mapping:**

City Staff would like add a line item to the Sewer Administration fund titled “Utility Mapping” for \$5,000. This will help ensure that the utility mapping that the City has invested in will remain updated with the latest information.

**Sewer Treatment Equipment Parts**

In late spring of 2019, the sewer department was faced with operational challenges related to the dewatering of sewage sludge at the waste water treatment plant (WWTP). The City’s WWTP utilizes a piece of equipment called a centrifuge to dewater sludge. Centrifugal dewatering of sludge is a high-speed process that uses the force from rapid rotation of a cylindrical bowl to separate solids from a liquid. Unfortunately, the City’s centrifuge started exhibiting vibration issues that resulted in it needing to be shipped to the manufacturer in Texas for a full rebuild. This rebuild was an unanticipated expenditure that once finalized, will total close to \$60,000. This will result in a substantial over expenditure of the budgeted Equipment Parts budget associated with sewer treatment. The current sewer treatment budget has \$35,000 budgeted for Equipment Parts. The replacement of the centrifuge was scheduled to be replaced in 2023 as part of the City’s Capital Improvement Program. We expect the recent rebuild will extend the service life of the Centrifuge an additional 10 years. This pushes its replacement beyond the City’s five-year Capital Improvement Plan. City staff does not recommend increasing the proposed budget amount for Sewer Treatment Equipment Parts as we consider this an outlier to historical expenditure trends.

It is worth noting the commendable effort by the City’s sewer treatment plant operations staff to maintain treatment capacity during the time the centrifuge was out of service. The centrifuge wasn’t placed back in service in September which meant the WWTP operated during the peak summer months without a centrifuge. Although we had emergency plans to rent a portable centrifuge from Michigan (an additional expense of ~\$50,000), City staff was able to utilize drying beds that had been out of service for many years to dewater sludge. The drying beds allow the liquid sludge to be dewatered through a thermal drying process where thermal energy is provided to the sludge to evaporate water.

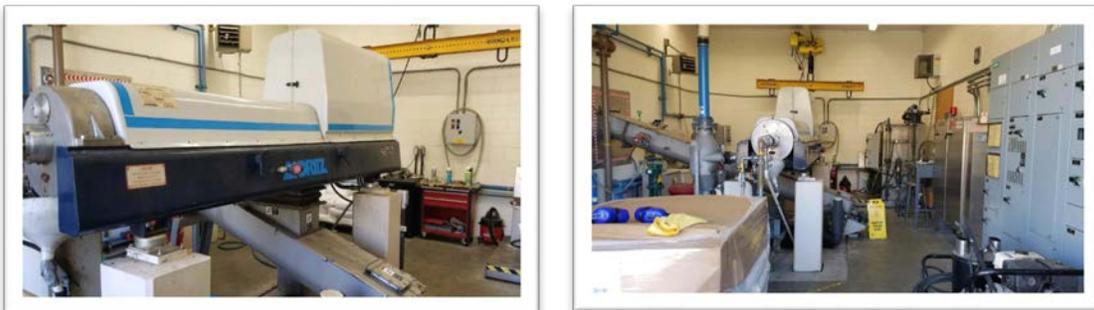


Figure 1: Centrifuge Pictures



Figure 2: Drying Beds

## **WATER FUND #401 NARRATIVE**

The Water Fund is categorized as an Enterprise Fund, with its own source of revenue to be applied to operating and construction costs, and does not depend on any other funds to support it. In that way, it operates much like an independent business. This fund provides for the operation and maintenance of the water treatment facility and water distribution system as well as pays debt service to existing loans relating to past capital projects through the Water/Sewer Bond Redemption Fund. It is assumed that future capital projects will be funded, in part, through the Water Capital Construction Fund with the collection of general facility charges, but a contribution from monthly service fees are also indicated to pay for those capital improvements that are a benefit to existing customers.

The City currently has approximately 2370 water connections with 3,620 ERUs (equivalent residential use), all of which are billed monthly.

The infrastructure of the Water System consists of approximately 36 miles of pipe, from 3/4" to 12" in size; 13 reservoirs capable of storing 6.4M gallons of water; 26 booster pumps used to assist water flow to users up and down lake; and the water treatment plant. The water treatment plant produces on average 2.1 million gallons of water per day, with a peak performance level of 4.2 million.

The proposed 2020 budget is meant to provide for the continuation of the current level of service as well as maintain, replace and repair components of the system. Revenues for the water fund have been adjusted to align with the City's adopted rate resolution with an 8.5% increase. I have provided some further narrative addressing specific budget items below.

### **County ROW Permit Fee:**

In 2019 the City executed a Franchise Agreement with Chelan County for City utilities that are located in County right-of-way. Part of this agreement includes an annual fee of \$2,500 that is intended to cover right-of-way permits. City staff proposes that 50% of this annual fee be paid

under Water Administration. Consequently, staff recommends a line item for “Chelan County Franchise” be added under Water Administration for the amount of \$1,250.

**Professional Services:**

The Developer Project Manager position in the Public Works Department was filled in December 2018 but became vacant again in June of 2019. The vacancy of this position further exacerbated the already full workload of the Engineering Technician and Public Works Director Positions. Upon vacancy of the Development Project Manager Position it became immediately necessary to utilize the City’s Engineering consultant RH2 to a greater extent to help keep up with the daily workload of the Public Works Department. Consequently, this will result in an overrun of the professional services for the water utility fund. We do not expect this trend to continue once the position is filled. At this time, we do not recommend making changes to the budgeted amount for professional services.

If the City is unable to successfully fill the Development Project Manager Position in the near future, professional service expenditures may continue to be higher than budgeted. If this happens, we expect the increase in expenditures will be offset by the reduction in planned labor expenses.

**Mapping:**

City Staff would like add a line item to the Water Administration fund titled “Utility Mapping” for \$5,000. This will help ensure that the utility mapping that the City has invested in will remain updated with the latest information.

**SANITATION FUND**

The Sanitation Department provides garbage and recycling collection and disposal service for the residents of Chelan.

The City maintains an exclusive franchise for the collection and disposal of garbage and recycling in Chelan. Garbage is currently hauled to the transfer station located on the east side of Chelan. Recycling is hauled to the City’s recycle center where it is bailed by the City and hauled and processed by a third party. The Sanitation Department provides and maintains dumpster bins to meet the needs of residential and commercial customers, as well as offering weekend service during the busier summer season. The Sanitation Department also collects and disposes of litter from sidewalk units in the downtown business district as a community service.

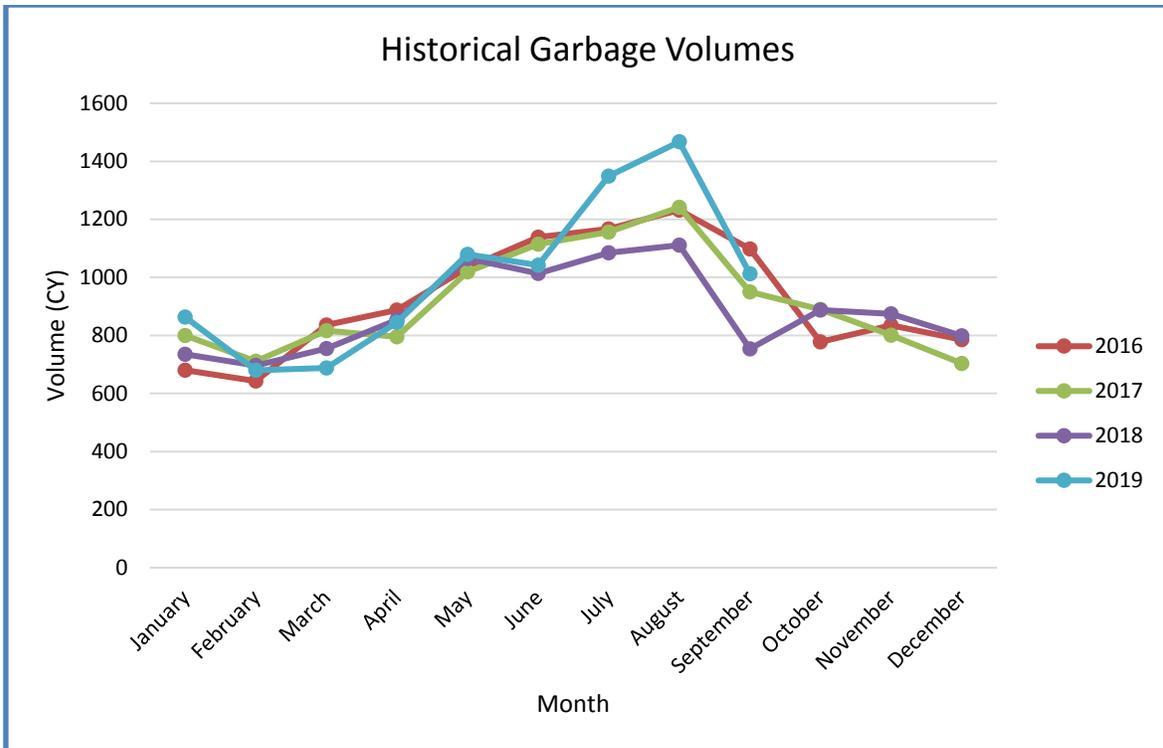
The budget for 2020 has been submitted in a form that represents a continuation of the current level of service for the disposal of garbage and recycling. 2019 was the first full year of curbside recycling collection and disposal. We anticipate continued adjustments will be needed for the budget to more accurately reflect the cost of service.

I have provided some further narrative addressing specific budget items below.

**Garbage Collection and Disposal:**

One of the assumptions when the City implemented curbside recycling is that volumes generated by the recycling program would be offset by a reduction in the disposal volumes of garbage. Given the limited data set it is difficult to tell whether this is happening. Comparing the averages of volumes generated in 2016 and 2017 (pre-curbside recycling) with 2018 (post curbside recycling) garbage volumes have been reduced. Comparing the averages of volumes generated in 2016 and 2017 (pre-curbside recycling) with 2019 (post curbside recycling) garbage volumes have increased. Refer to the table and graph below for details. For the past 12 months the recycling program has generated approximately 100 cubic yards per month. Given the limited data set we propose to keep the same projected disposal fees for 2020.

	<b>Pre-Curbside Recycling</b>		<b>Post-Curbside Recycling</b>	
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
	<b>Volume (CY)</b>	<b>Volume (CY)</b>	<b>Volume (CY)</b>	<b>Volume (CY)</b>
<b>January</b>	681	800	-	863
<b>February</b>	643	711	-	680
<b>March</b>	836	816	-	688
<b>April</b>	888	796	-	845
<b>May</b>	1033	1019	-	1079
<b>June</b>	1139	1114	1014	1042
<b>July</b>	1167	1156	1085	1349
<b>August</b>	1232	1242	1111	1467
<b>September</b>	1098	950	754	1013
<b>October</b>	778	890	888	TBD
<b>November</b>	835	801	874	TBD
<b>December</b>	786	799	799	TBD
<b>Average (June – December)</b>	<b>999</b>		<b>932</b>	<b>NA</b>
<b>Average (January – Sept)</b>	<b>962</b>		<b>NA</b>	<b>1003</b>



Historically staff from the Parks Department has utilized Public Works Equipment to collect garbage and recycling that is generated from Parks facilities. After discussions with City management it was decided that Public Works would begin collection and disposal of the Parks garbage and recycling. This process began in June of 2019. It was also discovered at this time that the Parks Department had not been billed for disposal of their garbage since 2016. The tipping fees associated with their disposal of garbage had been getting billed to and paid by the Public Works Department. The 2020 Parks budget includes an adjustment of \$50,000 to offset those costs.

**Recycling Disposal:**

Over the last 12 months the recycling program has generated approximately 31.4 tons per month of recyclables from the curbside program. This is in alignment with our 2019 projections of 32 tons per month. We propose to maintain the same volumetric assumption of 32 tons per month for 2020.

Fortunately, the cost of disposal has been significantly less than anticipated. In 2019 the City budgeted \$70,000 for the disposal of recyclables. This was based upon a cost of disposal of \$153 per ton that the City was incurring as a processing fee at Spokane Recycling Facility. Beginning in January 2019 City staff has found a substantially less expensive disposal outlet for the recyclables. The City now contracts with International Paper to haul and process all of the recyclable material. The City coordinates a backhaul with Wilson Trucking when they have deliveries to the Wenatchee area. The bailed recycling product is delivered to International Paper in Kent Washington where the cardboard is sorted out and recycled. The remaining product is hauled to another International Paper facility in Eugene Oregon where the remaining

product is recycled. The City started the year paying \$25 per ton and have seen two increases that have the disposal fee currently at \$45 per ton. Although this still leaves the disposal fee substantially less than the anticipated costs, given the volatility of the recycling market we recommend to keep a conservative budgeting approach and keep the allotted \$70,000. We currently do not have confidence in cost projecting as vendors are not willing to commit to costs or enter into contracts. Although we are continuously looking for markets for the City's recyclables, we are pleased with the current disposal arrangement.

### **Professional Services**

City staff is requesting a onetime increase in profession services from \$2,000 to \$12,000 to facilitate a rate study. Given the changes to the sanitation department, we feel it is pertinent to help ensure rates equitably support the department.

### **EQUIPMENT REPLACEMENT**

The Equipment Replacement Fund is an internal fund responsible for purchasing and maintaining City vehicles and heavy equipment. This fund is broken into the City Shop and Equipment Replacement.

The City Shop provides garage services, including repairs and maintenance of the City's fleet, fueling, welding and fabrication and other related services. The shop is responsible for keeping reliable maintenance records and billing other City departments. The shop purchases vehicles and equipment for all City departments consistent with an established replacement schedule. Repairs and maintains all City vehicles and equipment, ranging from mowers to backhoes. The shop utilizes a computer-based fleet management system for maintenance and inventory control. At this time, we are not proposing any changes to the shop's operating budget as we are comfortable with the appropriated funds. In 2020 city staff will be re-evaluating how the shop is funded through interfund charges to help make it equitable for all users and fully recover costs of operations.

Equipment Replacement - Provides a method of saving sufficient funds to replace vehicles. Once purchased, vehicles are placed on a replacement schedule and an annual pro-rated amount is charged the department to which the vehicle belongs. Refer to the Equipment Replacement Capital Improvement Plan for further detail.

## Revenue History and Proposed 2020 Budget By Fund

Total Resources by Fund: Revenues Plus Cash on Hand at the Beginning of Each Year									
Fund Number	Description	2015	2016	2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Proposed 2020
001-000-000-000-00-00-00	Current Expense	\$7,145,577	\$8,085,395	\$8,917,669	\$8,434,481	\$9,296,720	\$6,486,687	\$5,840,589	\$6,625,650
101-000-000-000-00-00-00	Street Operations	\$1,419,399	\$1,396,075	\$1,428,588	\$1,525,830	\$1,556,016	\$1,771,177	\$1,351,565	\$1,976,147
103-000-000-000-00-00-00	Tourism / Lodging Tax	\$1,894,962	\$1,738,918	\$1,896,890	\$1,839,000	\$2,180,541	\$2,347,329	\$1,915,066	\$2,647,838
105-000-000-000-00-00-00	Affordable Housing	\$0	\$0	\$0	\$53,632	\$54,632	\$178,332	\$183,668	\$188,668
110-000-000-000-00-00-00	Recreation Operations Fund	\$2,997,656	\$3,322,470	\$3,668,076	\$3,734,413	\$3,862,812	\$3,845,601	\$3,680,829	\$3,935,140
201-000-000-000-00-00-00	Councilmanic Debt (General Obligation)	\$168,535	\$168,888	\$168,892	\$168,890	\$168,894	\$309,708	\$309,710	\$309,708
203-000-000-000-00-00-00	Special Assessment Debt	\$125,869	\$126,526	\$127,803	\$130,035	\$130,035	\$0	\$0	\$0
301-000-000-000-00-00-00	Capital Improvement	\$1,794,275	\$1,248,358	\$741,230	\$1,201,900	\$1,426,204	\$1,738,938	\$2,070,432	\$1,615,345
302-000-000-000-00-00-00	Street Capital Projects	\$598,916	\$644,383	\$679,205	\$3,200,350	\$2,652,758	\$1,818,104	\$2,447,170	\$1,872,384
310-000-000-000-00-00-00	Recreation Capital Imp Fund	\$563,334	\$1,097,494	\$241,220	\$2,510,700	\$1,900,539	\$2,689,571	\$2,031,648	\$1,152,000
400-000-000-000-00-00-00	Sewer Operations Fund	\$2,229,784	\$2,427,468	\$2,535,707	\$2,420,330	\$2,733,197	\$2,403,940	\$2,619,703	\$3,339,585
401-000-000-000-00-00-00	Water Operations Fund	\$2,488,557	\$2,764,528	\$2,771,048	\$2,616,905	\$2,785,878	\$2,423,860	\$2,320,902	\$3,266,212
402-000-000-000-00-00-00	Water & Sewer Bond Fund	\$1,020,219	\$1,043,361	\$780,218	\$767,788	\$767,774	\$706,522	\$706,523	\$1,239,707
403-000-000-000-00-00-00	Sanitation	\$1,256,459	\$1,461,730	\$1,568,346	\$1,712,100	\$1,693,238	\$1,603,547	\$1,331,698	\$1,769,541
406-000-000-000-00-00-00	Water Capital Fund	\$2,964,977	\$3,658,436	\$4,677,068	\$4,584,050	\$4,723,174	\$4,416,336	\$3,541,258	\$6,925,451
407-000-000-000-00-00-00	Sewer Capital Fund	\$3,720,915	\$3,812,640	\$3,143,429	\$2,158,180	\$2,965,868	\$2,954,307	\$2,752,579	\$4,676,376
502-000-000-000-00-00-00	Equipment Rental	\$2,008,112	\$1,905,673	\$1,881,149	\$2,274,482	\$1,969,739	\$2,092,719	\$2,046,678	\$1,690,452
	<b>Grand Totals</b>	<b>\$32,397,545</b>	<b>\$34,902,343</b>	<b>\$35,226,538</b>	<b>\$39,333,066</b>	<b>\$40,868,020</b>	<b>\$37,786,678</b>	<b>\$35,150,020</b>	<b>\$43,230,204</b>

Total Revenue by Fund									
Fund Number	Description	2015	2016	2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Proposed 2020
001-000-000-000-00-00-00	Current Expense	\$3,626,332	\$4,079,717	\$4,293,459	\$3,612,341	\$4,351,968	\$4,058,000	\$3,029,568	\$4,356,497
101-000-000-000-00-00-00	Street Operations	\$988,566	\$1,059,293	\$1,074,664	\$1,127,830	\$1,158,673	\$1,269,387	\$732,389	\$1,324,582
103-000-000-000-00-00-00	Tourism / Lodging Tax	\$867,434	\$1,099,227	\$1,151,262	\$904,000	\$1,232,613	\$951,250	\$535,505	\$1,250,768
105-000-000-000-00-00-00	Affordable Housing	\$0	\$0	\$0	\$53,632	\$54,632	\$124,700	\$129,036	\$25,000
110-000-000-000-00-00-00	Recreation Operations Fund	\$2,395,638	\$2,696,098	\$2,783,075	\$2,709,313	\$2,751,442	\$2,767,868	\$2,538,135	\$2,966,002
201-000-000-000-00-00-00	Councilmanic Debt (General Obligation)	\$166,930	\$167,200	\$166,850	\$166,848	\$166,848	\$307,662	\$307,662	\$307,662
203-000-000-000-00-00-00	Special Assessment Debt	\$274	\$657	\$1,277	\$2,232	\$2,232	\$0	\$0	\$0
301-000-000-000-00-00-00	Capital Improvement	\$1,320,198	\$653,606	\$496,005	\$820,900	\$999,099	\$601,118	\$705,201	\$456,372
302-000-000-000-00-00-00	Street Capital Projects	\$494,365	\$405,833	\$514,975	\$3,029,350	\$2,487,867	\$1,615,427	\$1,097,082	\$1,637,000
310-000-000-000-00-00-00	Recreation Capital Imp Fund	\$292,574	\$1,088,164	\$51,426	\$2,404,700	\$1,786,428	\$951,700	\$369,901	\$1,152,000
400-000-000-000-00-00-00	Sewer Operations Fund	\$1,606,730	\$1,931,824	\$1,963,892	\$1,937,330	\$2,229,387	\$2,002,615	\$1,886,399	\$2,481,886

## Revenue History and Proposed 2020 Budget By Fund

### Total Revenue by Fund

Fund Number	Description	2015	2016	2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Proposed 2020
<b>Cont..</b>									
401-000-000-000-00-00-00	Water Operations Fund	\$1,868,345	\$2,129,386	\$2,138,887	\$2,095,905	\$2,242,395	\$2,117,596	\$1,769,741	\$2,602,913
402-000-000-000-00-00-00	Water & Sewer Bond Fund	\$1,002,496	\$1,035,387	\$772,635	\$760,300	\$760,290	\$705,526	\$705,526	\$1,238,711
403-000-000-000-00-00-00	Sanitation	\$1,110,642	\$1,317,172	\$1,441,109	\$1,477,100	\$1,457,083	\$1,398,915	\$1,130,537	\$1,565,733
406-000-000-000-00-00-00	Water Capital Fund	\$959,227	\$1,170,452	\$1,694,554	\$1,227,545	\$1,373,572	\$640,000	\$856,476	\$5,223,602
407-000-000-000-00-00-00	Sewer Capital Fund	\$1,094,221	\$1,162,975	\$2,164,673	\$1,239,570	\$1,278,184	\$915,995	\$831,985	\$4,123,076
502-000-000-000-00-00-00	Equipment Rental	\$550,238	\$649,487	\$604,768	\$818,482	\$562,735	\$715,482	\$653,003	\$838,925
<b>Grand Totals</b>		<b>\$18,344,210</b>	<b>\$20,646,478</b>	<b>\$21,313,510</b>	<b>\$24,387,378</b>	<b>\$24,895,446</b>	<b>\$21,143,241</b>	<b>\$17,278,146</b>	<b>\$31,552,749</b>

### Total Beginning Balance by Fund

Fund Number	Description	2015	2016	2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Proposed 2020
001-000-000-000-00-00-00	Current Expense	\$3,519,245	\$4,005,678	\$4,624,210	\$4,822,140	\$4,944,753	\$2,426,668	\$2,767,287	\$2,269,153
101-000-000-000-00-00-00	Street Operations	\$430,833	\$336,782	\$353,924	\$398,000	\$397,343	\$501,790	\$619,176	\$651,656
103-000-000-000-00-00-00	Tourism / Lodging Tax	\$230,705	(\$60,818)	(\$107,214)	\$28,000	(\$76,556)	\$276,924	\$33,211	\$1,397,070
105-000-000-000-00-00-00	Affordable Housing	\$0	\$0	\$0	\$0	\$0	\$53,632	\$54,632	\$163,668
110-000-000-000-00-00-00	Recreation Operations Fund	\$602,018	\$626,372	\$885,001	\$1,025,100	\$1,111,369	\$1,077,733	\$1,142,674	\$969,138
201-000-000-000-00-00-00	Councilmanic Debt (General Obligation)	\$1,605	\$1,688	\$2,042	\$2,042	\$2,046	\$2,046	\$2,048	\$2,046
203-000-000-000-00-00-00	Special Assessment Debt	\$125,595	\$125,869	\$126,526	\$127,803	\$127,803	\$0	\$0	\$0
301-000-000-000-00-00-00	Capital Improvement	\$474,077	\$594,752	\$245,225	\$381,000	\$427,106	\$1,137,820	\$1,365,231	\$1,165,873
302-000-000-000-00-00-00	Street Capital Projects	\$104,552	\$238,550	\$164,231	\$171,000	\$164,891	\$202,677	\$1,350,088	\$235,384
310-000-000-000-00-00-00	Recreation Capital Imp Fund	\$270,760	\$9,331	\$189,794	\$106,000	\$114,111	\$1,737,871	\$1,061,747	\$0
400-000-000-000-00-00-00	Sewer Operations Fund	\$623,054	\$495,645	\$571,815	\$483,000	\$503,810	\$401,325	\$733,304	\$857,699
401-000-000-000-00-00-00	Water Operations Fund	\$620,212	\$635,142	\$632,161	\$521,000	\$543,484	\$306,264	\$551,160	\$663,299
402-000-000-000-00-00-00	Water & Sewer Bond Fund	\$17,723	\$7,974	\$7,583	\$7,488	\$7,484	\$996	\$997	\$996
403-000-000-000-00-00-00	Sanitation	\$145,818	\$144,558	\$127,237	\$235,000	\$236,156	\$204,632	\$201,161	\$203,808
406-000-000-000-00-00-00	Water Capital Fund	\$2,005,749	\$2,487,983	\$2,982,514	\$3,356,505	\$3,349,602	\$3,776,336	\$2,684,783	\$1,701,849
407-000-000-000-00-00-00	Sewer Capital Fund	\$2,626,694	\$2,649,665	\$978,756	\$918,610	\$1,687,685	\$2,038,312	\$1,920,594	\$553,300
502-000-000-000-00-00-00	Equipment Rental	\$1,457,874	\$1,256,185	\$1,276,381	\$1,456,000	\$1,407,004	\$1,377,237	\$1,393,675	\$852,157
<b>Grand Totals</b>		<b>\$13,256,512</b>	<b>\$13,555,356</b>	<b>\$13,060,186</b>	<b>\$14,038,688</b>	<b>\$14,948,090</b>	<b>\$15,522,263</b>	<b>\$15,881,769</b>	<b>\$11,687,096</b>

## Expenditure History and Proposed 2020 Budget By Fund

Totals Expenditures By Fund									
Fund Number	Description	2015	2016	2017	Budget	Actual	Budget	Actual	Proposed
					2018	2018	2019	2019	2020
001-000-000-000-00-00-00	Current Expense	\$3,139,899	\$3,461,185	\$3,972,916	\$6,827,415	\$6,485,699	\$4,799,868	\$4,005,006	\$5,066,398
101-000-000-000-00-00-00	Street	\$1,082,617	\$1,042,151	\$1,031,244	\$1,067,450	\$936,840	\$1,216,998	\$986,613	\$1,469,261
103-000-000-000-00-00-00	Stadium	\$1,255,271	\$993,290	\$948,962	\$892,667	\$800,980	\$1,016,696	\$953,660	\$948,164
105-000-000-000-00-00-00	Affordable Housing	\$0	\$0	\$0	\$0	\$0	\$178,332	\$20,000	\$188,668
110-000-000-000-00-00-00	Recreation Fund	\$2,371,284	\$2,437,469	\$2,556,706	\$2,970,404	\$2,720,118	\$2,916,424	\$2,916,424	\$3,342,891
201-000-000-000-00-00-00	Councilmanic Debt	\$166,846	\$166,846	\$166,846	\$166,848	\$166,846	\$307,662	\$307,662	\$307,661
203-000-000-000-00-00-00	Special Assessment Debt	\$0	\$0	\$0	\$130,035	\$130,035	\$0	\$0	\$0
301-000-000-000-00-00-00	Capital Improvement	\$1,199,523	\$1,003,133	\$314,124	\$268,896	\$60,973	\$564,895	\$564,895	\$581,841
302-000-000-000-00-00-00	Street Projects	\$360,366	\$480,152	\$514,314	\$3,103,481	\$1,302,669	\$1,637,627	\$1,637,627	\$1,450,500
310-000-000-000-00-00-00	Recreation Capital Imp Fund	\$554,003	\$907,700	\$127,109	\$2,318,165	\$238,792	\$2,473,190	\$2,473,190	\$416,500
400-000-000-000-00-00-00	Sewer	\$1,734,140	\$1,855,654	\$2,031,897	\$2,155,028	\$1,999,893	\$1,908,728	\$1,908,728	\$2,414,663
401-000-000-000-00-00-00	Water	\$1,853,415	\$2,132,367	\$2,227,565	\$2,376,824	\$2,234,718	\$2,019,696	\$2,019,696	\$2,660,104
402-000-000-000-00-00-00	Water & Sewer Bond Fund	\$1,012,245	\$1,035,778	\$772,735	\$766,788	\$766,777	\$705,526	\$705,526	\$1,238,709
403-000-000-000-00-00-00	Sanitation	\$1,111,901	\$1,334,492	\$1,332,190	\$1,538,734	\$1,492,077	\$1,471,868	\$1,471,868	\$1,609,455
406-000-000-000-00-00-00	Water Construction Fund	\$476,993	\$675,921	\$1,327,466	\$2,554,034	\$2,038,391	\$1,570,187	\$1,570,187	\$4,311,790
407-000-000-000-00-00-00	Sewer Construction Fund	\$1,071,250	\$2,833,884	\$1,455,744	\$1,818,376	\$1,045,274	\$2,283,289	\$2,283,289	\$2,231,513
502-000-000-000-00-00-00	Equipment Rental	\$751,926	\$629,292	\$474,145	\$1,273,900	\$576,064	\$1,258,900	\$1,258,900	\$882,437
<b>Grand Totals</b>		<b>\$19,149,772</b>	<b>\$21,935,091</b>	<b>\$20,165,485</b>	<b>\$30,229,045</b>	<b>\$24,119,359</b>	<b>\$27,471,911</b>	<b>\$25,083,270</b>	<b>\$29,120,555</b>

# Revenue and Expenditure Budget Detail by Fund

**Current Expense (General Government Operations) Revenue History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Current Expense</b>									
001-000-000-308-00-00-00	Beginning Fund Balance	\$3,519,245	\$4,005,678	\$4,624,210	\$4,822,140	\$4,944,753	\$2,428,687	\$2,811,021	2,269,153
001-000-000-311-10-00-00	Real & Personal Property	\$299,329	\$314,796	\$324,903	\$344,000	\$345,256	\$388,420	\$218,266	\$405,934
001-000-000-313-11-00-00	Local Sales Tax	\$1,465,603	\$1,645,368	\$1,762,186	\$1,400,000	\$1,803,203	\$1,673,117	\$1,113,336	\$1,790,042
001-000-000-313-71-00-00	Local Criminal Justice	\$88,484	\$101,336	\$101,817	\$90,000	\$109,583	\$100,128	\$70,731	\$104,133
001-000-000-316-41-00-00	Water Utility Tax	\$175,936	\$195,651	\$200,438	\$197,600	\$210,538	\$200,507	\$146,153	\$245,567
001-000-000-316-42-00-00	Sewer Utility Tax	\$135,157	\$180,522	\$167,229	\$162,000	\$191,681	\$171,000	\$145,626	\$215,354
001-000-000-316-43-00-00	Sanitation Utility Tax	\$95,007	\$119,941	\$124,304	\$108,000	\$129,762	\$129,914	\$103,194	\$144,923
001-000-000-316-46-00-00	Television Cable 1% Utilitytax	\$6,966	\$7,243	\$8,357	\$6,500	\$13,885	\$7,522	\$7,220	\$9,627
001-000-000-316-47-00-00	Telephone Utility Tax 6%	\$98,193	\$90,383	\$83,977	\$85,000	\$81,096	\$80,255	\$55,755	\$74,340
001-000-000-316-48-00-00	P.u.d. Utility Tax	\$172,306	\$186,695	\$199,230	\$187,000	\$191,329	\$202,219	\$139,071	\$208,607
001-000-000-317-20-00-00	Lsehold Excise ST Oof WA Only	\$10,494	\$9,324	\$10,124	\$9,000	\$11,400	\$10,920	\$8,165	\$4,500
001-000-000-321-91-00-00	Cable Franchise Agreement 5%	\$34,736	\$36,974	\$40,423	\$35,000	\$40,070	\$37,378	\$36,772	\$41,500
001-000-000-321-99-00-00	General Business Licenses	\$26,763	\$45,921	\$48,365	\$45,000	\$52,057	\$50,027	\$51,027	\$51,000
001-000-000-322-10-00-00	Building Permits	\$116,510	\$180,872	\$207,663	\$110,000	\$161,067	\$135,000	\$120,795	\$145,000
001-000-000-322-90-00-00	Other Licenses & Permits	\$855	\$500	\$300	\$500	\$800	\$500	\$510	\$500
001-000-000-335-00-91-00	P.u.d. Privilege Tax	\$25,308	\$24,769	\$26,338	\$24,000	\$28,446	\$24,750	\$24,900	\$24,750
001-000-000-336-06-21-00	Criminal Justice - Population	\$1,074	\$1,115	\$1,164	\$1,286	\$1,205	\$1,389	\$1,091	\$1,322
001-000-000-336-06-26-00	Criminal Justice-Special Prog	\$3,936	\$4,064	\$4,226	\$4,399	\$4,356	\$4,589	\$3,377	\$4,777
001-000-000-336-06-51-00	Dui Cities	\$609	\$631	\$624	\$600	\$614	\$600	\$446	\$600
001-000-000-336-06-94-00	Liquor Excise Tax	\$10,945	\$18,880	\$19,849	\$20,418	\$21,010	\$21,639	\$16,833	\$23,415
001-000-000-336-06-95-00	Liquor Board Profits	\$35,224	\$34,858	\$34,768	\$34,403	\$34,436	\$34,354	\$17,162	\$34,205
001-000-000-338-13-00-00	DO Not Use-Admin Srvcs-Airport	\$3,500	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-338-14-00-00	DO Not Use-Finance Svcs-Airpot	\$7,000	\$7,000	\$0	\$0	\$0	\$0	\$12	\$0
001-000-000-341-26-00-00	Rec Surcharge-Afford Housing	\$4,643	\$4,523	\$5,041	\$4,500	\$4,971	\$0	\$0	\$0
001-000-000-341-42-00-00	Debit & Credit Card Fees	\$2,653	\$1,343	\$12	\$0	\$0	\$0	\$0	\$0
001-000-000-341-43-00-00	Accounting Svcs (outside Agen)	\$40,721	\$53,771	\$51,900	\$50,000	\$57,660	\$51,000	\$32,031	\$51,000
001-000-000-341-43-02-00	Finance Services-Airport	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000	\$3,500	\$7,000
001-000-000-341-43-04-00	Financial Services	\$0	\$0	\$251,165	\$251,165	\$251,165	\$251,165	\$251,165	\$254,932
001-000-000-341-70-10-00	Sale of Taxable Merchandise	\$0	\$0	\$1,787	\$1,200	\$790	\$1,200	\$540	\$1,000
001-000-000-341-71-00-00	DO Not Use-Sale of Taxbl Merch	\$1,640	\$1,890	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-341-81-00-00	Copies	\$722	\$1,082	\$449	\$500	\$340	\$500	\$134	\$250
001-000-000-341-81-00-01	Library Copywork	\$593	\$250	\$188	\$250	\$394	\$250	\$294	\$350
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$472	\$0	\$48	\$0	\$0	\$0	\$566	\$0
001-000-000-341-96-01-00	Admin Services-Airport	\$0	\$0	\$3,500	\$3,500	\$3,500	\$3,500	\$1,750	\$3,500
001-000-000-341-96-03-00	Admin Services	\$0	\$0	\$163,900	\$163,900	\$163,900	\$163,900	\$163,900	\$166,359
001-000-000-345-16-00-00	Weed Control Services	\$487	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-345-81-00-00	Zoning & Subdivision Fees	\$45,821	\$26,905	\$41,085	\$15,000	\$38,896	\$25,000	\$39,994	\$30,000

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>cont.</b>									
001-000-000-345-83-00-00	Plan Checking Fees	\$100,624	\$154,381	\$145,851	\$80,000	\$143,589	\$87,750	\$102,075	\$97,750
001-000-000-345-89-00-01	Annexation Fees	\$0	\$250	\$250	\$250	\$0	\$250	\$250	\$250
001-000-000-345-89-00-02	Hearing Examiner Fees	\$4,375	\$6,250	\$4,375	\$4,500	\$2,500	\$4,500	\$10,302	\$5,000
001-000-000-349-13-00-00	DO Not Use- Admin Serv	\$163,900	\$163,900	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-349-14-00-00	DO Not Use-Finance Servs	\$251,165	\$251,165	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-354-00-00-00	Parking Infractions	\$15,869	\$13,445	\$16,513	\$10,000	\$9,928	\$10,000	\$14,589	\$15,000
001-000-000-354-00-01-00	Disabled Parking	\$611	\$417	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-357-37-00-00	Court Cost Recoupment	\$0	\$0	\$90	\$0	\$0	\$0	\$0	\$0
001-000-000-359-90-00-00	Other Penalties & Charges	\$43,807	\$23,512	\$20,207	\$30,000	\$19,727	\$22,000	\$15,536	\$22,000
001-000-000-361-11-00-00	Investment Interest	\$20,255	\$37,107	\$56,172	\$20,000	\$70,219	\$40,000	\$31,385	\$47,078
001-000-000-361-40-00-00	Sales Tax Interest	\$631	\$985	\$1,493	\$600	\$2,540	\$1,100	\$1,989	\$1,100
001-000-000-362-30-10-18	Johnson Ave Parking Kiosk	\$0	\$0	\$0	\$0	\$613	\$0	\$0	\$0
001-000-000-362-50-00-00	Rentals/leases-Docks	\$253	\$253	\$253	\$250	\$253	\$250	\$253	\$253
001-000-000-362-50-00-01	Campbell's Access/use Agreemen	\$1,243	\$1,263	\$1,283	\$1,300	\$1,308	\$1,328	\$1,341	\$1,375
001-000-000-362-50-00-02	Rentals/leases-Library Space	\$23,839	\$23,839	\$23,839	\$25,600	\$25,673	\$25,672	\$12,836	\$26,058
001-000-000-362-50-00-03	Rentals/leases-Cell Towers	\$18,182	\$19,318	\$19,859	\$18,000	\$21,089	\$19,800	\$13,971	\$22,000
001-000-000-362-50-00-04	Lease-Dept of Licensing	\$17,328	\$17,496	\$17,496	\$17,500	\$17,496	\$17,496	\$11,664	\$17,496
001-000-000-362-50-00-05	Lease-Hdca**do Not Use**	\$3,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-362-50-00-07	Chelan Valley Hope Library Spa	\$8,508	\$1,418	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-362-50-00-08	Rental/leases-Chamber Space	\$10,803	\$14,623	\$15,952	\$15,900	\$17,281	\$15,948	\$9,305	\$18,000
001-000-000-362-50-00-15	Lease-Library 2nd Floor	\$7,200	\$14,400	\$13,200	\$7,200	\$12,982	\$14,643	\$11,166	\$14,900
001-000-000-362-50-01-00	Rental of Police Dept. Space	\$11,520	\$11,520	\$11,520	\$11,520	\$12,945	\$11,520	\$9,708	\$13,750
001-000-000-367-00-00-17	Dnu-Dev Contributions-The Look	\$0	\$0	\$35,000	\$0	\$12,000	\$0	\$0	\$0
001-000-000-367-00-10-00	Contributions	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0
001-000-000-368-50-00-00	Special Assessment-Tech Fee	\$8,095	\$13,683	\$16,407	\$7,500	\$12,059	\$7,500	\$8,644	\$10,000
001-000-000-369-10-00-00	Sale of Surplus Equipment	\$0	\$2,000	\$0	\$500	\$0	\$0	\$0	\$0
001-000-000-369-40-00-00	Judgements And Settlements	\$0	\$745	\$17	\$0	\$0	\$500	\$0	\$0
001-000-000-369-81-00-00	Cash Overages (shortages)	\$8	\$3	\$11	\$0	\$10	\$0	\$244	\$0
001-000-000-369-90-00-00	DO Not Use-Other Miscellaneous	\$0	\$2,600	\$0	\$0	\$0	\$0	(\$6)	\$0
001-000-000-369-91-00-00	Other Misc. Revenue	\$0	\$0	\$1,313	\$0	\$9,336	\$0	\$0	\$0
001-000-000-381-20-46-15	FR Capimprve/pay Infrfund Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-389-00-00-01	DO Not Use-Non-Revenues	\$940	\$5,040	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-395-20-00-00	Insurance Recoveries	\$2,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Revenue</b>		\$3,626,332	\$4,079,717	\$4,293,459	\$3,612,341	\$4,351,968	\$4,060,019	\$3,073,302	\$4,356,495
<b>Available Resources: Revenue plus Beginning Balance</b>		\$7,145,577	\$8,085,395	\$8,917,669	\$8,434,481	\$9,296,720	\$6,488,706	\$5,884,323	\$6,625,648

Operating Expenditures	\$3,056,619	\$3,280,439	\$3,728,360	\$4,140,734	\$3,799,018	\$4,067,819	\$2,764,268	\$4,336,468
Transfers Out	\$83,280	\$180,746	\$244,556	\$2,686,681	\$2,686,681	\$732,049	\$732,049	\$729,930
Net Income - Operations Only	\$569,713	\$799,278	\$565,099	(\$528,393)	\$552,949	(\$7,800)	\$309,034	\$20,027
Annual Revenue - ALL Costs	\$486,433	\$618,532	\$320,543	(\$3,215,074)	(\$2,133,732)	(\$739,849)	(\$423,015)	(\$709,903)
Projected Cash Balance 12/31/2020								\$1,559,250
Projected Target Balance								\$1,450,000

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>cont. : BREAKOUT - Key Revenues</b>									
<b>Taxes</b>									
001-000-000-311-10-00-00	Real & Personal Property	\$299,329	\$314,796	\$324,903	\$344,000	\$345,256	\$388,420	\$218,266	\$405,934
001-000-000-313-11-00-00	Local Sales Tax	\$1,465,603	\$1,645,368	\$1,762,186	\$1,400,000	\$1,803,203	\$1,673,117	\$1,113,336	\$1,790,042
001-000-000-313-71-00-00	Local Criminal Justice	\$88,484	\$101,336	\$101,817	\$90,000	\$109,583	\$100,128	\$70,731	\$104,133
	<b>Total Taxes</b>	<b>\$1,853,416</b>	<b>\$2,061,500</b>	<b>\$2,188,907</b>	<b>\$1,834,000</b>	<b>\$2,258,042</b>	<b>\$2,161,665</b>	<b>\$1,402,333</b>	<b>\$2,300,109</b>
<b>Development Fees</b>									
001-000-000-322-10-00-00	Building Permits	\$116,510	\$180,872	\$207,663	\$110,000	\$161,067	\$135,000	\$120,795	\$145,000
001-000-000-345-81-00-00	Zoning & Subdivision Fees	\$45,821	\$26,905	\$41,085	\$15,000	\$38,896	\$25,000	\$39,994	\$30,000
001-000-000-345-83-00-00	Plan Checking Fees	\$100,624	\$154,381	\$145,851	\$80,000	\$143,589	\$87,750	\$102,075	\$97,750
001-000-000-345-89-00-01	Annexation Fees	\$0	\$250	\$250	\$250	\$0	\$250	\$250	\$250
001-000-000-345-89-00-02	Hearing Examiner Fees	\$4,375	\$6,250	\$4,375	\$4,500	\$2,500	\$4,500	\$10,302	\$5,000
001-000-000-368-50-00-00	Special Assessment-Tech Fee	8095.4	13683.15	16407.21	7500	12058.83	7500	8643.92	10000
	<b>Total Development Fees</b>	<b>\$275,425</b>	<b>\$382,342</b>	<b>\$415,631</b>	<b>\$217,250</b>	<b>\$358,110</b>	<b>\$260,000</b>	<b>\$282,060</b>	<b>\$288,000</b>

**Current Expense (General Government Operations) Expenditure History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Current Expense Fund</b>									
<b>Legislative</b>									
001-000-000-511-30-41-44	Official Publication Services	\$4,234	\$7,626	\$1,912	\$6,000	\$8,649	\$6,000	\$4,623	\$6,000
001-000-000-511-60-11-00	Council Salaries	\$42,400	\$42,550	\$43,750	\$46,200	\$44,250	\$46,200	\$28,381	\$46,200
001-000-000-511-60-21-00	Council Benefits	\$3,266	\$3,276	\$3,373	\$3,600	\$3,415	\$3,600	\$2,219	\$3,600
001-000-000-511-60-31-00	Office & Operating Supplies	\$2,930	\$4,150	\$2,957	\$4,000	\$2,165	\$4,000	\$151	\$4,000
001-000-000-511-60-41-00	Professional Services	\$5,414	\$1,157	\$7,147	\$7,500	\$505	\$7,500	\$3,265	\$7,500
001-000-000-511-60-41-18	Prof Srv-Lobbyist	\$0	\$0	\$0	\$52,000	\$50,616	\$52,000	\$28,000	\$36,000
001-000-000-511-60-42-00	Comm-Phone/fax/postage	\$493	\$449	\$374	\$600	\$364	\$600	\$245	\$600
001-000-000-511-60-43-00	Travel-Lodging/meals/mileage	\$1,292	\$6,672	\$9,873	\$7,500	\$2,210	\$7,500	\$3,525	\$7,500
001-000-000-511-60-45-00	Rentals & Leases	\$23	\$353	\$26	\$500	\$29	\$500	\$31	\$100
001-000-000-511-60-46-00	Insurance	\$4,253	\$4,861	\$5,440	\$5,990	\$5,273	\$5,800	\$5,367	\$5,800
001-000-000-511-60-48-00	Repairs & Maintenance	\$321	\$888	\$401	\$500	\$189	\$500	\$950	\$500
001-000-000-511-60-49-00	Misc-Dues/subscriptions/regs	\$1,556	\$4,185	\$3,725	\$4,000	\$1,575	\$4,000	\$2,575	\$4,000
001-000-000-511-60-49-01	Miscellaneous-Contributions	\$0	\$7,000	\$2,500	\$15,500	\$11,000	\$4,500	\$0	\$0
	<b>Totals</b>	<b>\$66,181</b>	<b>\$83,167</b>	<b>\$81,478</b>	<b>\$153,890</b>	<b>\$130,239</b>	<b>\$142,700</b>	<b>\$79,331</b>	<b>\$121,800</b>

<b>Administration</b>									
001-000-000-513-10-11-00	Regular Wages-Fte	\$219,352	\$220,128	\$232,053	\$295,000	\$275,743	\$290,000	\$205,446	\$289,242
001-000-000-513-10-13-00	Regular Wages-PT	\$0	\$1,442	\$10,298	\$10,370	\$9,248	\$10,380	\$120	\$10,380
001-000-000-513-10-21-00	Benefits-Fte	\$67,617	\$90,825	\$71,023	\$113,000	\$114,772	\$115,400	\$75,716	\$118,016
001-000-000-513-10-22-00	Benefits-PT	\$0	\$538	\$876	\$930	\$956	\$900	\$11	\$930
001-000-000-513-10-31-00	Office & Operating Supplies	\$3,386	\$3,974	\$2,885	\$3,500	\$6,002	\$3,500	\$3,199	\$3,500
001-000-000-513-10-35-00	Small Tool & Minor Equipment	\$270	\$2,903	\$5,890	\$5,000	\$4,006	\$5,000	\$179	\$5,000
001-000-000-513-10-41-00	Professional Services	\$3,241	\$1,149	\$4,147	\$3,500	\$3,113	\$3,500	\$23,279	\$39,600
001-000-000-513-10-41-01	Prof Svs-City Admin Recruitmnt	\$0	\$29,020	\$0	\$3,900	\$0	\$0	\$3,980	
001-000-000-513-10-41-17	Prof Serv- Icompass	\$0	\$0	\$3,675	\$20,000	\$4,595	\$8,595	\$0	\$4,200
001-000-000-513-10-41-18	Prof Services-Housing Study	\$0	\$0	\$0	\$50,000	\$20,528	\$0		
001-000-000-513-10-41-28	Prof Srv-Facilities Study	\$0	\$0	\$0	\$0	\$15,000	\$0	\$1,380	
001-000-000-513-10-41-44	Prof Srv-Advertising	\$0	\$151	\$93	\$500	\$0	\$500	\$0	\$500
001-000-000-513-10-42-00	Comm-Phone/fax/postage	\$3,590	\$3,096	\$2,625	\$3,500	\$2,350	\$3,500	\$1,706	\$3,000
001-000-000-513-10-43-00	Travel-Lodging/meals/mileage	\$4,427	\$2,370	\$5,035	\$6,000	\$3,533	\$6,000	\$2,934	\$6,000
001-000-000-513-10-45-00	Rentals & Leases	\$23	\$0	\$26	\$500	\$29	\$500	\$31	\$100
001-000-000-513-10-46-00	Insurance	\$7,932	\$9,066	\$10,147	\$11,162	\$9,875	\$10,820	\$10,010	\$10,820

<b>Cont.</b>									
001-000-000-513-10-48-00	Repairs & Maintenance	\$122	\$1,272	\$1,260	\$1,200	\$653	\$1,200	\$1,097	\$1,200
001-000-000-513-10-49-00	Misc-Dues/subscriptions/regs	\$4,536	\$4,273	\$7,058	\$6,000	\$6,972	\$6,000	\$6,926	\$7,500
	<b>Totals</b>	<b>\$314,497</b>	<b>\$370,205</b>	<b>\$357,090</b>	<b>\$534,062</b>	<b>\$477,374</b>	<b>\$465,795</b>	<b>\$336,013</b>	<b>\$499,988</b>

**Financial & Records**

001-000-000-514-20-11-00	Regular Wages-Fte	\$302,048	\$303,837	\$318,193	\$414,000	\$369,415	\$390,800	\$288,593	\$371,035
001-000-000-514-20-12-00	Overtime Wages-Fte	\$439	\$45	\$18	\$100	\$225	\$0	\$39	
001-000-000-514-20-13-00	Regular Wages-PT	\$13,794	\$15,479	\$10,571	\$14,100	\$4,130	\$14,550	\$0	\$26,914
001-000-000-514-20-21-00	Benefits-Fte	\$113,908	\$120,846	\$132,761	\$175,100	\$165,640	\$175,200	\$122,599	\$165,598
001-000-000-514-20-22-00	Benefits-PT	\$2,490	\$2,422	\$866	\$3,000	\$345	\$3,150	\$0	\$19,900
001-000-000-514-20-23-00	Unemployment	\$0	\$0	\$955	\$0	\$119	\$0	\$0	
001-000-000-514-20-31-00	Office & Operating Supplies	\$8,203	\$8,233	\$6,314	\$10,000	\$8,496	\$10,000	\$7,368	\$10,000
001-000-000-514-20-35-00	Small Tools/minor Equipment	\$1,797	\$3,842	\$2,575	\$2,000	\$1,881	\$2,000	\$0	\$2,000
001-000-000-514-20-41-00	Professional Services	\$1,937	\$5,573	\$3,766	\$3,500	\$4,215	\$3,500	\$5,105	\$5,500
001-000-000-514-20-41-44	Professional Serv-Advertising	\$0	\$109	\$0	\$200	\$3,557	\$200	\$1,391	\$100
001-000-000-514-20-42-00	Comm-Phone/fax/postage	\$5,206	\$4,585	\$4,585	\$5,500	\$4,895	\$5,500	\$3,456	\$4,500
001-000-000-514-20-43-00	Travel-Lodging/meals/mileage	\$2,230	\$1,875	\$1,873	\$4,000	\$4,623	\$4,000	\$1,402	\$4,000
001-000-000-514-20-44-00	Excise Tax/external Tax	\$6	\$6	\$2	\$100	\$3	\$100	\$2	\$100
001-000-000-514-20-45-00	Leases & Rentals	\$1,151	\$1,100	\$1,156	\$1,500	\$743	\$1,500	\$745	\$1,000
001-000-000-514-20-46-00	Insurance	\$11,777	\$13,460	\$15,106	\$16,700	\$14,642	\$16,200	\$14,861	\$16,200
001-000-000-514-20-48-00	Repairs & Maintenance	\$9,931	\$9,636	\$9,007	\$13,000	\$8,667	\$13,000	\$1,160	\$15,000
001-000-000-514-20-49-00	Misc-Dues/subscriptions/regs	\$3,360	\$3,309	\$3,346	\$6,000	\$5,883	\$6,000	\$9,623	\$6,000
001-000-000-514-20-49-02	Credit Card Fees	\$6,657	\$3,043	\$4	\$0	\$0	\$0	\$0	
001-000-000-514-20-49-03	Bank Fees Lgjp	\$377	\$306	\$307	\$300	\$206	\$300	\$182	\$300
001-000-000-514-23-41-00	Audit Costs	\$0	\$41,292	\$25,339	\$25,000	\$26,878	\$29,000	\$3,200	\$28,000
001-000-000-514-40-51-00	Election Costs	\$1,631	\$0	\$7,796	\$8,000	\$5,010	\$8,000	\$0	\$8,000
001-000-000-514-90-51-00	Voter Registration Costs	\$11,777	\$6,044	\$4,572	\$6,000	\$0	\$6,000	\$0	\$6,000
	<b>Totals</b>	<b>\$498,718</b>	<b>\$545,042</b>	<b>\$549,112</b>	<b>\$708,100</b>	<b>\$629,573</b>	<b>\$689,000</b>	<b>\$459,727</b>	<b>\$690,147</b>

**Legal Services**

001-000-000-515-30-41-03	City Prosecutor	\$44,100	\$44,100	\$44,100	\$44,100	\$44,100	\$50,000	\$25,000	\$60,000
001-000-000-515-30-41-06	City Attorney Administration	\$21,251	\$48,129	\$61,275	\$58,000	\$67,702	\$33,000	\$44,321	\$55,000
001-000-000-515-30-41-07	City Attorney Legislative	\$6,688	\$2,703	\$841	\$5,000	\$8,163	\$5,000	\$1,102	\$5,000
001-000-000-515-30-41-08	Legal Services-Personnel	\$3,068	\$342	\$8,909	\$5,000	\$4,911	\$7,000	\$3,077	\$7,000
001-000-000-515-30-41-09	City Attorney-Contract	\$21,275	\$22,775	\$21,000	\$21,300	\$21,000	\$22,050	\$15,200	\$22,822
001-000-000-515-91-41-01	Public Defender Indigent	\$49,804	\$54,744	\$116,063	\$87,800	\$98,693	\$64,000	\$51,182	\$80,000
001-000-000-515-91-41-02	Conflict Counsel Reserve	\$6,162	\$3,862	\$9,515	\$8,000	\$6,925	\$8,000	\$413	\$8,000
	<b>Totals</b>	<b>\$152,348</b>	<b>\$176,654</b>	<b>\$261,702</b>	<b>\$229,200</b>	<b>\$251,493</b>	<b>\$189,050</b>	<b>\$140,294</b>	<b>\$237,822</b>

<b>Employee Wellness</b>									
001-000-000-517-90-11-00	Employee Wages-Fte	\$0	\$2,664	\$2,717	\$3,700	\$2,853	\$3,700	\$2,052	\$3,700
001-000-000-517-90-12-00	1.5 Time Earnings	\$0	\$2	\$1	\$0	\$0	\$0	\$2	\$0
001-000-000-517-90-21-00	Benefits-Fte	\$0	\$1,166	\$1,233	\$2,200	\$1,315	\$2,200	\$926	\$2,000
001-000-000-517-90-31-00	Supplies	\$3,557	\$3,708	\$2,787	\$8,000	\$4,252	\$8,000	\$2,810	\$5,500
001-000-000-517-90-43-00	Travel-Lodging/meals/mileage	\$0	\$10	\$827	\$1,000	\$890	\$1,000	\$598	\$1,000
001-000-000-517-90-49-00	Misc-Dues/registration/subscri	\$0	\$0	\$75	\$250	\$0	\$250	\$735	\$750
001-000-000-517-90-49-01	Wellness Physical Fitness Reim	\$240	\$150	\$410	\$750	\$310	\$750	\$160	\$750
	<b>Totals</b>	<b>\$3,797</b>	<b>\$7,701</b>	<b>\$8,050</b>	<b>\$15,900</b>	<b>\$9,619</b>	<b>\$15,900</b>	<b>\$7,283</b>	<b>\$13,700</b>

**City Facilities**

<b>City Hall Facility</b>									
001-000-000-518-30-11-00	Regular Wages-Fte	\$24,128	\$16,576	\$16,883	\$17,800	\$17,706	\$18,100	\$12,627	\$18,741
001-000-000-518-30-12-00	Overtime Wages-Fte	\$1,034	\$483	\$183	\$500	\$0	\$500	\$0	\$500
001-000-000-518-30-21-00	Benefits-Fte	\$14,466	\$9,137	\$8,898	\$9,500	\$7,246	\$10,000	\$5,979	\$10,034
001-000-000-518-30-31-00	Office & Operating Supplies	\$4,388	\$3,304	\$4,430	\$6,000	\$5,679	\$6,000	\$2,070	\$6,000
001-000-000-518-30-35-00	Small Tools & Minor Equipment	\$0	\$0	\$0	\$500	\$712	\$500	\$121	\$500
001-000-000-518-30-41-00	Professional Services	\$73	\$177	\$441	\$200	\$1,708	\$200	\$112	\$200
001-000-000-518-30-42-00	Comm-Phone/fax/postage	\$404	\$1,174	\$1,153	\$600	\$1,136	\$1,000	\$798	\$1,000
001-000-000-518-30-43-00	Travel-Lodging/meals/mileage	\$1,738	\$247	\$0	\$1,500	\$291	\$400	\$130	\$400
001-000-000-518-30-45-00	Rentals & Leases	\$35	\$672	\$213	\$150	\$204	\$150	\$142	\$150
001-000-000-518-30-46-00	Insurance	\$12,018	\$11,336	\$12,689	\$13,960	\$12,299	\$13,550	\$12,517	\$13,000
001-000-000-518-30-47-00	Utilities-W/s/g/electric	\$22,727	\$24,355	\$26,329	\$25,000	\$21,441	\$25,000	\$12,805	\$24,000
001-000-000-518-30-48-00	Repairs & Maintenance	\$4,779	\$15,386	\$16,908	\$12,000	\$13,674	\$12,000	\$9,179	\$12,000
001-000-000-518-30-49-00	Miscellaneous	\$65	\$0	\$67	\$200	\$0	\$200	\$97	\$200
	<b>Totals</b>	<b>\$85,853</b>	<b>\$82,849</b>	<b>\$88,194</b>	<b>\$87,910</b>	<b>\$82,095</b>	<b>\$87,600</b>	<b>\$56,578</b>	<b>\$86,725</b>

<b>Library Facility</b>									
001-000-000-518-31-11-00	Regular Wages-Fte	\$4,826	\$14,274	\$14,538	\$15,100	\$15,247	\$15,500	\$10,873	\$15,883
001-000-000-518-31-12-00	Overtime Wages-Fte	\$0	\$416	\$157	\$300	\$0	\$200	\$0	\$200
001-000-000-518-31-21-00	Benefits-Fte	\$2,865	\$7,868	\$7,662	\$8,400	\$7,789	\$8,650	\$5,148	\$8,664
001-000-000-518-31-31-00	Office & Operating Supplies	\$3,479	\$3,165	\$3,109	\$3,500	\$2,243	\$3,500	\$875	\$3,500
001-000-000-518-31-35-00	Small Tools & Minor Equipment	\$0	\$0	\$0	\$500	\$0	\$0	\$792	\$0
001-000-000-518-31-41-00	Professional Services	\$378	\$785	\$667	\$1,500	\$1,177	\$500	\$997	\$1,000
001-000-000-518-31-42-00	Communications-Elevator/alarm	\$1,321	\$1,351	\$1,384	\$300	\$1,547	\$1,500	\$0	\$1,500
001-000-000-518-31-45-00	Rentals & Leases	\$525	\$0	\$0	\$1,480	\$0	\$300	\$0	\$300
001-000-000-518-31-46-00	Insurance	\$0	\$1,200	\$1,340	\$8,000	\$1,299	\$1,450	\$1,322	\$1,400
001-000-000-518-31-47-00	Utilities-W/s/g/electricity	\$5,350	\$6,394	\$7,157		\$7,369	\$7,500	\$3,910	\$7,500

<b>Cont.</b>									
001-000-000-518-31-48-00	Repairs & Maintenance	\$3,600	\$4,665	\$8,001	\$6,000	\$4,680	\$6,000	\$7,255	\$8,000
001-000-000-518-31-49-00	Miscellaneous	\$871	\$129	\$129	\$200	\$0	\$200	\$134	\$200
	<b>Totals</b>	<b>\$23,216</b>	<b>\$40,246</b>	<b>\$44,144</b>	<b>\$45,280</b>	<b>\$41,351</b>	<b>\$45,300</b>	<b>\$31,305</b>	<b>\$48,147</b>

<b>Pud Property</b>									
001-000-000-518-32-11-00	Regular Wages-Fte	\$0	\$2,302	\$2,345	\$2,500	\$2,459	\$2,500	\$1,754	\$2,571
001-000-000-518-32-12-00	Overtime Wages-Fte	\$0	\$197	\$158	\$200	\$140	\$200	\$72	\$200
001-000-000-518-32-21-00	Benefits-Fte	\$0	\$1,140	\$1,103	\$1,400	\$1,117	\$1,420	\$758	\$1,397
001-000-000-518-32-31-00	Office & Operating Supplies	\$716	\$871	\$354	\$800	\$41	\$700	\$158	\$375
001-000-000-518-32-35-00	Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-518-32-41-00	Professional Services	\$1,953	\$0	\$401	\$300	\$0	\$300	\$0	\$300
001-000-000-518-32-45-00	Rentals & Leases	\$243	\$0	\$0	\$300	\$54	\$300	\$0	\$100
001-000-000-518-32-46-00	Insurance	\$0	\$1,200	\$1,346	\$1,490	\$1,304	\$1,450	\$1,327	\$1,400
001-000-000-518-32-47-00	Utilities-W/s/g/electricity	\$2,314	\$2,749	\$2,652	\$2,800	\$2,778	\$2,800	\$1,988	\$3,000
001-000-000-518-32-48-00	Repairs & Maintenance	\$1,971	\$875	\$974	\$4,600	\$4,838	\$7,000	\$3,520	\$6,500
001-000-000-518-32-49-00	Miscellaneous	\$0	\$129	\$0	\$100	\$0	\$100	\$0	\$100
	<b>Totals</b>	<b>\$7,196</b>	<b>\$9,463</b>	<b>\$9,333</b>	<b>\$14,490</b>	<b>\$12,731</b>	<b>\$16,770</b>	<b>\$9,577</b>	<b>\$15,943</b>

<b>Old Library Building</b>									
001-000-000-518-33-47-00	Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-518-33-48-00	Repairs & Maintenance	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$433</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>City Facilities Total</b>		<b>\$116,699</b>	<b>\$132,558</b>	<b>\$141,671</b>	<b>\$147,680</b>	<b>\$136,177</b>	<b>\$149,670</b>	<b>\$97,460</b>	<b>\$150,815</b>

**Public Safety**

<b>Police and Sheriff</b>									
001-000-000-521-10-21-00	Retired Leoff 1 Personnel	\$47,605	\$38,410	\$34,335	\$40,000	\$31,723	\$40,000	\$28,691	\$35,000
001-000-000-521-20-31-38	Supplies-Marine Patrol	\$0	\$0	\$2,418	\$3,000	\$2,980	\$1,000	\$0	\$1,000
001-000-000-521-20-51-00	Chelan CO Sheriff's Contract	\$956,218	\$994,466	\$1,034,245	\$1,063,104	\$1,063,104	\$1,112,640	\$828,164	\$1,148,288
001-000-000-521-20-51-01	Sheriff's Contract-2017 Mou	\$0	\$0	\$42,718	\$42,718	\$32,353	\$32,354	\$32,353	\$32,353
001-000-000-521-20-51-03	Drug Enforcement	\$0	\$0	\$0	\$0	\$6,421	\$0	\$4,880	\$5,000
001-000-000-521-20-51-12	Sheriff's Contract-Rivercomm	\$96,561	\$101,796	\$107,716	\$108,100	\$108,071	\$110,620	\$82,965	\$110,210
001-000-000-521-20-51-43	Travel-Lodging/meals/mileage	\$0	\$0	\$0	\$1,340	\$1,334	\$0	\$0	\$0
	<b>Totals</b>	<b>\$1,100,384</b>	<b>\$1,134,672</b>	<b>\$1,221,432</b>	<b>\$1,258,262</b>	<b>\$1,245,987</b>	<b>\$1,296,614</b>	<b>\$977,053</b>	<b>\$1,331,851</b>

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<b>Fire Suppression</b>									
001-000-000-522-20-51-00	Fire District No. 7	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000

<b>County Jail</b>									
001-000-000-523-60-51-00	Chelan CO Jail Services	\$117,490	\$93,285	\$115,054	\$99,000	\$80,307	\$95,000	\$86,269	\$144,036
<b>Public Safety Total</b>		<b>\$1,217,874</b>	<b>\$1,227,957</b>	<b>\$1,336,486</b>	<b>\$1,358,262</b>	<b>\$1,326,294</b>	<b>\$1,392,614</b>	<b>\$1,063,322</b>	<b>\$1,476,887</b>

**Parking Enforcement**

001-000-000-524-60-13-00	Regular Wages-PT	\$10,888	\$7,116	\$10,093	\$12,500	\$10,637	\$12,800	\$9,546	\$12,760
001-000-000-524-60-14-00	Overtime Wages-PT	\$668	\$290	\$0	\$200	\$5	\$100	\$0	\$100
001-000-000-524-60-22-00	Benefits-PT	\$2,863	\$1,969	\$2,673	\$3,300	\$2,893	\$3,500	\$2,186	\$3,425
001-000-000-524-60-23-00	Unemployment	\$1,440	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$1,500
001-000-000-524-60-31-00	Parking Enforcement-Supplies	\$478	\$157	\$0	\$350	\$28	\$350	\$0	\$350
001-000-000-524-60-32-93	Fuel Consumed-Interfund	\$0	\$0	\$0	\$600	\$0	\$600	\$0	\$600
001-000-000-524-60-35-00	Small Tools & Minor Equipment	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$100
001-000-000-524-60-42-00	Communications	\$0	\$0	\$0	\$120	\$0	\$120	\$0	\$120
001-000-000-524-60-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$0	\$0	\$0	\$0	\$170	\$0
001-000-000-524-60-48-98	Repairs & Maint-Interfund	\$360	\$316	\$375	\$500	\$529	\$500	\$0	\$500
001-000-000-524-60-49-00	Misc-Dues/subscriptions/regs	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$0
001-000-000-524-60-51-00	Parking Ticket Administration	\$2,424	\$1,512	\$6,010	\$3,000	\$3,220	\$3,000	\$4,700	\$4,000
001-000-000-525-10-51-00	Chelan County D.e.m.	\$10,934	\$10,679	\$10,864	\$11,000	\$10,956	\$11,535	\$8,652	\$11,535
<b>Totals</b>		<b>\$30,055</b>	<b>\$22,039</b>	<b>\$30,028</b>	<b>\$33,170</b>	<b>\$28,267</b>	<b>\$34,105</b>	<b>\$25,254</b>	<b>\$34,990</b>

**Building and Planning**

<b>Building Department</b>									
001-000-000-558-50-11-00	Regular Wages-Fte	\$171,444	\$166,083	\$139,922	\$206,000	\$144,493	\$214,800	\$107,776	\$241,580
001-000-000-558-50-12-00	Overtime Wages-Fte	\$20	\$2,961	\$0	\$500	\$0	\$500	\$0	\$500
001-000-000-558-50-13-00	Regular Wages-PT	\$0	\$0	\$11,086	\$10,920	\$10,911	\$10,920	\$6,073	\$35,082
001-000-000-558-50-21-00	Benefits-Fte	\$62,145	\$60,632	\$51,660	\$93,500	\$62,347	\$101,900	\$43,867	\$109,361
001-000-000-558-50-22-00	Benefits-PT	\$0	\$0	\$929	\$1,100	\$923	\$950	\$524	\$23,372
001-000-000-558-50-31-00	Office & Operating Supplies	\$2,554	\$4,804	\$4,929	\$3,000	\$4,155	\$4,000	\$2,358	\$4,500
001-000-000-558-50-32-93	Fuel Consumed-Interfund	\$485	\$426	\$616	\$1,000	\$1,226	\$1,000	\$733	\$1,000
001-000-000-558-50-34-00	Item Purchased For Resale	\$567	\$1,350	\$296	\$1,000	\$301	\$1,000	\$307	\$750
001-000-000-558-50-35-00	Small Tools & Minor Equipment	\$593	\$397	\$3,456	\$4,000	\$1,484	\$1,500	\$0	\$1,500
001-000-000-558-50-41-00	Professional Services	\$298	\$211	\$2,690	\$500	\$1,864	\$500	\$3,993	\$8,000
001-000-000-558-50-41-01	Plan Review Fees	\$0	\$1,418	\$23,266	\$5,000	\$0	\$5,000	\$0	\$0
001-000-000-558-50-41-44	Professional Serv-Advertising	\$0	\$5,050	\$1,685	\$2,500	\$63	\$2,000	\$0	\$2,000

<b>Cont.</b>									
001-000-000-558-50-42-00	Communicate-Postage/phone/fax	\$2,428	\$2,693	\$2,785	\$3,500	\$2,930	\$3,500	\$1,922	\$3,000
001-000-000-558-50-43-00	Travel-Lodging/meals/mileage	\$1,326	\$211	\$478	\$4,000	\$1,794	\$4,000	\$1,431	\$4,500
001-000-000-558-50-44-00	Excise Tax/external Tax	\$6	\$9	\$8	\$10	\$4	\$10	\$2	\$10
001-000-000-558-50-45-00	Rentals & Leases	\$23	\$252	\$1,410	\$1,800	\$1,539	\$1,620	\$1,164	\$1,620
001-000-000-558-50-46-00	Insurance	\$7,932	\$9,066	\$10,147	\$11,170	\$9,835	\$10,970	\$10,009	\$10,970
001-000-000-558-50-48-00	Repairs & Maintenance	\$2,060	\$808	\$7,051	\$7,450	\$9,140	\$7,220	\$7,534	\$9,935
001-000-000-558-50-48-98	Repairs & Maint-Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-558-50-49-00	Misc-Dues/registration & Subs	\$1,710	\$1,344	\$25,698	\$3,000	\$4,183	\$3,000	\$1,362	\$3,500
	<b>Totals</b>	<b>\$253,591</b>	<b>\$257,714</b>	<b>\$288,112</b>	<b>\$359,950</b>	<b>\$257,192</b>	<b>\$374,390</b>	<b>\$189,056</b>	<b>\$461,180</b>

<b>Planning Department</b>									
001-000-000-558-60-11-00	Regular Wages-Fte	\$165,348	\$147,849	\$183,379	\$262,000	\$242,742	\$272,900	\$167,825	\$224,429
001-000-000-558-60-12-00	Overtime Wages-Fte	\$407	\$717	\$318	\$500	\$0	\$500	\$124	\$500
001-000-000-558-60-13-00	Salaries - Part Time	\$0	\$0	\$0	\$0	\$0	\$0	\$5,005	\$70,823
001-000-000-558-60-21-00	Benefits-Fte	\$59,651	\$56,478	\$72,320	\$118,000	\$94,210	\$105,800	\$61,625	\$97,676
001-000-000-558-60-22-00	Benefits - Part Time	\$0	\$36	\$2	\$0	\$0	\$0	\$385	\$14,871
001-000-000-558-60-31-00	Office & Operating Supplies	\$3,265	\$3,986	\$5,850	\$3,500	\$4,868	\$4,000	\$2,162	\$4,500
001-000-000-558-60-32-93	Fuel Consumed-Interfund	\$403	\$418	\$784	\$1,000	\$1,289	\$1,000	\$290	\$1,000
001-000-000-558-60-35-00	Small Tools & Minor Equipment	\$469	\$851	\$3,445	\$5,250	\$2,144	\$1,500	\$270	\$1,500
001-000-000-558-60-41-00	Professional Services	\$9,319	\$2,386	\$175	\$20,000	\$24,618	\$0	\$12,058	\$15,000
001-000-000-558-60-41-03	Junk Abatement Services	\$0	\$0	\$0	\$2,500	\$0	\$2,500	\$0	\$2,500
001-000-000-558-60-41-04	Nuisance Abatement	\$487	\$0	\$0	\$2,500	\$0	\$2,500	\$0	\$2,500
001-000-000-558-60-41-05	Prof Services-Gma Update	\$0	\$36,825	\$159,194	\$2,700	\$2,695	\$0	\$0	
001-000-000-558-60-41-09	Prof Serv-Hearings Examiner	\$8,125	\$4,906	\$3,750	\$5,000	\$6,875	\$5,000	\$2,500	\$5,000
001-000-000-558-60-41-20	Professional Services-Legal	\$54,762	\$95,694	\$125,933	\$65,000	\$69,748	\$100,000	\$31,502	\$100,000
001-000-000-558-60-41-44	Professional Serv-Advertising	\$5,450	\$9,268	\$7,130	\$6,000	\$5,305	\$6,000	\$3,487	\$6,000
001-000-000-558-60-42-00	Comm-Phone/fax/postage	\$2,780	\$2,664	\$2,808	\$3,500	\$2,135	\$3,500	\$1,497	\$3,500
001-000-000-558-60-43-00	Travel-Lodging/meals/mileage	\$3,608	\$2,131	\$3,044	\$6,500	\$3,562	\$6,500	\$1,655	\$6,500
001-000-000-558-60-45-00	Rentals & Leases	\$23	\$503	\$1,411	\$1,550	\$1,539	\$1,620	\$1,164	\$1,620
001-000-000-558-60-46-00	Insurance	\$8,167	\$9,334	\$10,447	\$11,500	\$10,126	\$11,100	\$10,306	\$11,100
001-000-000-558-60-48-00	Repairs & Maintenance	\$11,552	\$13,181	\$6,598	\$5,400	\$5,203	\$8,855	\$8,260	\$5,600
001-000-000-558-60-48-98	Repairs & Maint-Interfund	\$0	\$2,557	\$375	\$500	\$2,382	\$1,400	\$937	\$1,400
001-000-000-558-60-49-00	Misc-Dues/subscriptions/regs	\$2,451	\$1,858	\$2,347	\$3,500	\$4,787	\$3,500	\$1,795	\$3,500
	<b>Totals</b>	<b>\$336,267</b>	<b>\$391,642</b>	<b>\$589,309</b>	<b>\$526,400</b>	<b>\$484,226</b>	<b>\$538,175</b>	<b>\$312,846</b>	<b>\$579,519</b>
	<b>Building and Planning Total</b>	<b>\$589,857</b>	<b>\$649,356</b>	<b>\$877,421</b>	<b>\$886,350</b>	<b>\$741,419</b>	<b>\$912,565</b>	<b>\$501,902</b>	<b>\$1,040,699</b>

**Miscellaneous**

001-000-000-554-30-41-00	Animal Control-WVHS	\$46,962	\$47,665	\$48,380	\$50,400	\$50,400	\$50,400	\$33,600	\$50,400
001-000-000-559-20-49-00	Misc-Affordable Housing Cont	\$0	\$0	\$11,164	\$4,700	\$0	\$0	\$0	\$0
001-000-000-559-20-52-00	Hsing Asst-Hacc&w Contribution	\$0	\$0	\$5,600	\$0	\$0	\$0	\$0	\$0
001-000-000-566-10-51-00	Chelan Co.alcoholism Program	\$923	\$1,075	\$1,092	\$1,000	\$1,109	\$1,000	\$0	\$1,200
001-000-000-569-10-51-00	Meals on Wheels	\$3,350	\$4,020	\$4,020	\$4,020	\$4,020	\$4,020	\$0	\$4,020
001-000-000-571-23-49-01	Teen Center Contribution	\$12,000	\$12,000	\$13,000	\$13,000	\$13,000	\$20,000	\$20,000	\$13,000
001-000-000-572-50-31-00	Library Support	\$974	\$1,000	\$516	\$1,000	\$35	\$1,000	\$83	\$1,000
	<b>Totals</b>	<b>\$64,209</b>	<b>\$65,760</b>	<b>\$83,772</b>	<b>\$74,120</b>	<b>\$68,564</b>	<b>\$76,420</b>	<b>\$53,683</b>	<b>\$69,620</b>

**Non-Expenditures**

001-000-000-581-10-46-15	Interfund Loan TO #301 Cap Imp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-589-00-00-00	Non Expenditures-DO Not Use	\$1,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-589-01-00-00	Nonexpend Deposit Refund-Donot	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-589-90-00-00	Non Expenditure	\$0	\$0	\$1,550	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$2,383</b>	<b>\$0</b>	<b>\$1,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Operating and Capital Transfers-Out**

001-000-000-597-00-00-11	Tran Out-TO #301 Cap Improve	\$25,972	\$59,208	\$32,507	\$425,000	\$425,000	\$300,000	\$300,000	\$90,000
001-000-000-597-00-00-17	Tran Out-TO #301 Fin Policies	\$0	\$0	\$0	\$107,000	\$107,000	\$0	\$0	\$0
001-000-000-597-39-00-95	Tran Out-TO #502 Equip Replace	\$1,486	\$1,486	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,515
001-000-000-597-42-00-16	Tran Out-TO #302 ST Cap-Woodin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-597-42-00-17	Tran Out-TO #302 ST Cap/1 Way	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0
001-000-000-597-42-00-18	Tran Out-TO #302 ST Captl Proj	\$0	\$0	\$0	\$875,000	\$875,000	\$0	\$0	\$0
001-000-000-597-42-00-19	Trans Out-TO #302 Street Cap	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$0
001-000-000-597-42-00-26	Tran Out-TO #302 ST Cap-Kiosks	\$0	\$32,330	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-597-58-00-95	Tran Out-TO #502 Equip Replace	\$3,222	\$3,222	\$2,149	\$2,149	\$2,149	\$2,149	\$2,149	\$2,149
001-000-000-597-59-00-18	Tran Out-TO #105 Donations	\$0	\$0	\$0	\$47,000	\$47,000	\$0	\$0	\$0
001-000-000-597-59-00-19	Tran Out-TO #105 Housing Fund	\$0	\$0	\$0	\$0	\$0	\$120,000	\$120,000	\$20,000
001-000-000-597-59-00-28	Tran Out-TO #105 Record Fees	\$0	\$0	\$0	\$6,632	\$6,632	\$0	\$0	\$0
001-000-000-597-59-00-95	Tran Out-TO #502 Equip Replace	\$2,600	\$2,600	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,515
001-000-000-597-73-00-16	Tran Out-TO #301 Capital Art	\$0	\$6,900	\$6,900	\$6,900	\$6,900	\$6,900	\$6,900	\$6,900
001-000-000-597-76-00-07	Tran Out-TO #110 Rec-M & O	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
001-000-000-597-76-00-16	Tran Out-TO #310 Rec Capital	\$0	\$25,000	\$0	\$1,000,000	\$1,000,000	\$150,000	\$150,000	\$610,000

<b>Cont.</b>									
001-000-000-597-76-00-17	Tran Out-TO #310 Fin Policies	\$0	\$0	\$0	\$107,000	\$107,000	\$0	\$0	
001-000-000-597-95-00-17	Tran Out-TO #302 Fin Policies	\$0	\$0	\$0	\$107,000	\$107,000	\$0	\$0	
	<b>Totals</b>	<b>\$83,280</b>	<b>\$180,746</b>	<b>\$244,556</b>	<b>\$2,686,681</b>	<b>\$2,686,681</b>	<b>\$732,049</b>	<b>\$732,049</b>	<b>\$729,930</b>

**Current Expense Fund Totals**

<b>Operating Expenditures</b>	<b>\$3,056,619</b>	<b>\$3,280,439</b>	<b>\$3,728,360</b>	<b>\$4,140,734</b>	<b>\$3,799,018</b>	<b>\$4,067,819</b>	<b>\$2,764,268</b>	<b>\$4,336,468</b>
<b>Transfers out</b>	<b>\$83,280</b>	<b>\$180,746</b>	<b>\$244,556</b>	<b>\$2,686,681</b>	<b>\$2,686,681</b>	<b>\$732,049</b>	<b>\$732,049</b>	<b>\$729,930</b>
<b>Total Outlay</b>	<b>\$3,139,899</b>	<b>\$3,461,185</b>	<b>\$3,972,916</b>	<b>\$6,827,415</b>	<b>\$6,485,699</b>	<b>\$4,799,868</b>	<b>\$3,496,317</b>	<b>\$5,066,398</b>

## Street Operations Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Street</b>									
101-000-000-308-00-00-00	Beginning Fund Balance	\$430,833	\$336,782	\$353,924	\$398,000	\$397,343	\$501,790	\$619,176	\$651,565
101-000-000-311-10-00-00	Property Taxes	\$897,987	\$944,389	\$974,710	\$1,030,000	\$1,035,768	\$1,165,260	\$654,798	\$1,216,301
101-000-000-322-40-00-00	Street Permits	\$200	\$340	\$100	\$250	\$110	\$250	\$330	\$350
101-000-000-333-97-03-00	Aug15 Fire Indir Fed Grant	\$0	\$15,997	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-334-01-80-00	State Grant From Military Dept	\$0	\$2,666	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-336-00-71-00	Multimodal Transpo City	\$0	\$4,141	\$4,331	\$5,850	\$5,848	\$5,810	\$2,914	\$5,800
101-000-000-336-00-87-00	Motor Vehicle Fuel Tax	\$84,709	\$85,537	\$85,399	\$85,030	\$87,149	\$87,273	\$55,224	\$85,556
101-000-000-336-00-87-16	Mva Transpo City	\$0	\$1,813	\$3,789	\$5,100	\$3,838	\$5,094	\$1,275	\$5,075
101-000-000-342-40-00-00	Inspection Fees	\$1,176	\$534	\$0	\$0	\$0	\$0	\$2,300	
101-000-000-344-10-00-00	DO Not Use Intrdeptl WO	\$1,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-344-10-00-90	Roads-Maint/repair/const Svc	\$0	\$0	\$278	\$0	\$661	\$0	\$0	\$0
101-000-000-361-11-00-00	Investment Interest	\$820	\$1,866	\$4,152	\$600	\$9,409	\$4,700	\$11,681	\$10,500
101-000-000-362-10-00-00	Cemetary District	\$1,227	\$1,326	\$912	\$1,000	\$516	\$1,000	\$862	\$1,000
101-000-000-367-12-00-00	Contributions	\$0	\$0	\$0	\$0	\$400	\$0	\$0	\$0
101-000-000-369-10-00-00	Sale of Surplus Items	\$75	\$20	\$25	\$0	\$15	\$0	\$0	\$0
101-000-000-369-40-00-00	Restitution	\$80	\$230	\$110	\$0	\$0	\$0	\$0	\$0
101-000-000-369-90-00-00	DO Not Use-Other Misc Revenue	\$309	\$432	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-369-91-00-00	Other Misc. Revenue	\$0	\$0	\$857	\$0	\$243	\$0	\$1,723	
101-000-000-397-41-00-18	Tran In-FM #633 Dev Deposits	\$0	\$0	\$0	\$0	\$14,715	\$0	\$0	
101-000-000-398-00-00-00	Insurance Recoveries	\$379	\$0	\$0	\$0	\$0	\$0	\$1,282	
<b>Annual Revenue</b>		<b>\$988,566</b>	<b>\$1,059,293</b>	<b>\$1,074,664</b>	<b>\$1,127,830</b>	<b>\$1,158,673</b>	<b>\$1,269,387</b>	<b>\$732,389</b>	<b>\$1,324,582</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$1,419,399</b>	<b>\$1,396,075</b>	<b>\$1,428,588</b>	<b>\$1,525,830</b>	<b>\$1,556,016</b>	<b>\$1,771,177</b>	<b>\$1,351,565</b>	<b>\$1,976,147</b>

<b>Operating Expenditures</b>	<b>\$726,018</b>	<b>\$805,552</b>	<b>\$738,714</b>	<b>\$840,091</b>	<b>\$710,074</b>	<b>\$828,901</b>	<b>\$566,370</b>	<b>\$863,233</b>
<b>Transfers Out</b>	<b>\$356,599</b>	<b>\$236,599</b>	<b>\$292,530</b>	<b>\$227,359</b>	<b>\$226,766</b>	<b>\$388,097</b>	<b>\$368,424</b>	<b>\$606,028</b>
<b>Net Income - Operations Only</b>	<b>\$262,548</b>	<b>\$253,741</b>	<b>\$335,949</b>	<b>\$287,739</b>	<b>\$448,599</b>	<b>\$440,486</b>	<b>\$166,019</b>	<b>\$461,349</b>
<b>Annual Revenue - ALL Costs</b>	<b>(\$94,051)</b>	<b>\$17,142</b>	<b>\$43,419</b>	<b>\$60,380</b>	<b>\$221,833</b>	<b>\$52,389</b>	<b>(\$202,405)</b>	<b>(\$144,679)</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$506,886</b>
<b>Projected Target Balance</b>								<b>\$520,000</b>

## Street Operations Fund Expenditure History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Street Operations Fund</b>									
<b>Roadways &amp; Alleys</b>									
101-000-000-542-30-11-00	Regular Wages-Fte	\$118,960	\$119,052	\$121,095	\$125,800	\$121,686	\$125,700	\$88,883	\$131,069
101-000-000-542-30-12-00	Overtime Wages-Fte	\$4,250	\$2,682	\$2,370	\$2,500	\$2,127	\$2,500	\$1,658	\$2,500
101-000-000-542-30-13-00	Regular Wages-PT	\$16,764	\$14,161	\$15,253	\$0	\$0	\$0	\$0	\$0
101-000-000-542-30-21-00	Benefits-Fte	\$51,669	\$51,106	\$54,124	\$56,700	\$54,833	\$58,600	\$38,489	\$59,927
101-000-000-542-30-22-00	Benefits-PT	\$4,216	\$3,696	\$3,938	\$0	\$0	\$0	\$361	
101-000-000-542-30-23-00	Unemployment	\$0	\$2,880	\$0	\$3,000	\$198	\$0	\$0	
101-000-000-542-30-31-00	Office & Operating Supplies	\$4,508	\$7,035	\$7,289	\$5,000	\$1,809	\$5,000	\$1,611	\$5,000
101-000-000-542-30-31-01	Road Patch Materials	\$14,967	\$16,313	\$20,093	\$15,000	\$14,361	\$10,000	\$13,917	\$15,000
101-000-000-542-30-31-02	Chemicals-Weed Control	\$8,047	\$4,979	\$5,461	\$6,000	\$12,177	\$9,000	\$10,140	\$9,000
101-000-000-542-30-35-00	Small Tools & Equipment	\$572	\$463	\$1,447	\$2,000	\$1,830	\$2,000	\$908	\$2,000
101-000-000-542-30-41-00	Professional Services	\$6,604	\$3,255	\$4,214	\$5,000	\$8,290	\$7,500	\$5,581	\$7,500
101-000-000-542-30-45-00	Rentals & Leases	\$1,994	\$0	\$0	\$1,500	\$1,405	\$1,500	\$407	\$1,500
101-000-000-542-30-47-00	Solid Waste Fees	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$100
101-000-000-542-30-48-00	Repairs & Maintenance	\$3,092	\$528	\$708	\$750	\$0	\$750	\$64	\$720
101-000-000-542-30-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$1,781	\$1,000	\$1,489	\$1,000	\$2,390	\$1,000
101-000-000-542-30-97-00	Welding/fabrication-DO Not Use	\$1,812	\$1,913	\$0		\$0	\$0		
	<b>Totals</b>	<b>\$237,455</b>	<b>\$228,062</b>	<b>\$237,774</b>	<b>\$224,350</b>	<b>\$220,205</b>	<b>\$223,650</b>	<b>\$164,409</b>	<b>\$235,316</b>
<b>Storm Drains</b>									
101-000-000-542-40-11-00	Regular Wages-Fte	\$18,017	\$16,586	\$15,455	\$16,300	\$16,396	\$16,200	\$11,375	\$15,478
101-000-000-542-40-12-00	Overtime Wages-Fte	\$678	\$407	\$394	\$500	\$331	\$500	\$315	\$500
101-000-000-542-40-21-00	Benefits-Fte	\$7,857	\$7,257	\$6,796	\$7,300	\$7,142	\$7,400	\$4,756	\$6,839
101-000-000-542-40-31-00	Office & Operating	\$0	\$0	\$33	\$500	\$27	\$500	\$14	\$500
101-000-000-542-40-31-02	Culvert Material	\$0	\$0	\$0	\$7,000	\$6,844	\$2,000	\$344	\$2,000
101-000-000-542-40-45-00	Rentals & Leases	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500
101-000-000-542-40-48-00	Repair & Maintenance	\$109	\$0	\$0	\$400	\$0	\$400	\$0	\$400
101-000-000-542-40-49-00	Misc-Dues/subscriptions/regs	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$26,732</b>	<b>\$24,251</b>	<b>\$22,678</b>	<b>\$32,500</b>	<b>\$30,740</b>	<b>\$27,500</b>	<b>\$16,804</b>	<b>\$26,217</b>
<b>Street Lighting</b>									
101-000-000-542-63-11-00	Regular Wages-Fte								\$13,043
101-000-000-542-63-12-00	Overtime Wages-Fte								\$0
101-000-000-542-63-21-00	Benefits-Fte								\$6,354

<b>Cont.</b>									
101-000-000-542-63-31-01	Street Light Replace Supplies	\$315	\$1,659	\$145	\$2,000	\$75	\$2,000	\$5,021	\$2,000
101-000-000-542-63-45-00	Rentals & Leases	\$357	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-542-63-47-00	Public Utilities	\$27,494	\$20,660	\$20,471	\$22,000	\$22,911	\$15,000	\$14,153	\$15,000
101-000-000-542-63-48-00	Repairs & Maintenance	\$360	\$0	\$0	\$1,000	\$0	\$3,000	\$2,081	\$3,000
	<b>Totals</b>	<b>\$28,526</b>	<b>\$22,319</b>	<b>\$20,616</b>	<b>\$25,000</b>	<b>\$22,986</b>	<b>\$20,000</b>	<b>\$21,255</b>	<b>\$39,397</b>

<b>Traffic Control</b>									
101-000-000-542-64-11-00	Regular Wages-Fte	\$25,043	\$23,818	\$23,696	\$24,200	\$24,112	\$21,900	\$15,348	\$16,018
101-000-000-542-64-12-00	Overtime Wages-Fte	\$597	\$619	\$406	\$500	\$339	\$500	\$104	\$500
101-000-000-542-64-21-00	Benefits-Fte	\$11,021	\$10,747	\$10,600	\$11,300	\$11,096	\$10,900	\$6,999	\$7,811
101-000-000-542-64-31-00	Office & Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$14	
101-000-000-542-64-31-01	Striping Paint	\$3,832	\$4,934	\$4,482	\$5,000	\$6,116	\$5,000	\$4,749	\$5,000
101-000-000-542-64-31-02	Posts & Signs	\$5,307	\$8,611	\$7,810	\$10,000	\$6,181	\$10,000	\$7,054	\$10,000
101-000-000-542-64-31-03	Supplies-Bradley/moe Crossing	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-542-64-47-00	Utilities	\$670	\$673	\$653	\$800	\$731	\$800	\$456	\$800
101-000-000-542-64-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$0	\$200	\$0	\$200	\$0	\$200
	<b>Totals</b>	<b>\$46,488</b>	<b>\$49,402</b>	<b>\$47,648</b>	<b>\$52,000</b>	<b>\$48,575</b>	<b>\$49,300</b>	<b>\$34,723</b>	<b>\$40,329</b>

<b>Snow &amp; Ice Control</b>									
101-000-000-542-66-11-00	Regular Wages-Fte	\$47,539	\$45,050	\$41,664	\$43,600	\$43,551	\$49,500	\$34,760	\$50,518
101-000-000-542-66-12-00	Overtime Wages-Fte	\$1,904	\$943	\$1,224	\$1,500	\$1,312	\$1,500	\$1,119	\$1,500
101-000-000-542-66-21-00	Benefits-Fte	\$20,307	\$19,154	\$18,668	\$19,900	\$24,340	\$22,600	\$14,783	\$22,345
101-000-000-542-66-31-01	Road Sand	\$5,016	\$7,385	\$14,542	\$10,000	\$9,826	\$10,000	\$5,173	\$7,500
101-000-000-542-66-41-00	Professional Services	\$0	\$703	\$105	\$500	\$369	\$500	\$0	\$500
101-000-000-542-66-45-00	Rentals & Leases	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500
101-000-000-542-66-48-00	Repairs & Maintenance	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500
101-000-000-542-66-48-97	Repair & Maint- Weld/fab	\$0	\$0	\$0	\$400	\$0	\$400	\$0	\$400
	<b>Totals</b>	<b>\$74,766</b>	<b>\$73,234</b>	<b>\$76,202</b>	<b>\$76,900</b>	<b>\$79,398</b>	<b>\$85,500</b>	<b>\$55,834</b>	<b>\$83,763</b>

<b>Street Cleaning</b>									
101-000-000-542-67-11-00	Regular Wages-Fte	\$10,420	\$14,692	\$10,796	\$11,300	\$11,347	\$28,200	\$19,101	\$23,501
101-000-000-542-67-12-00	Overtime Wages-Fte	\$431	\$98	\$195	\$100	\$93	\$100	\$289	\$100
101-000-000-542-67-21-00	Benefits-Fte	\$3,945	\$5,861	\$5,266	\$6,100	\$5,596	\$13,600	\$8,670	\$10,918
	<b>Totals</b>	<b>\$14,795</b>	<b>\$20,650</b>	<b>\$16,258</b>	<b>\$17,500</b>	<b>\$17,037</b>	<b>\$41,900</b>	<b>\$28,060</b>	<b>\$34,519</b>

<b>Maintenance</b>									
101-000-000-542-90-11-00	Regular Wages-Fte	\$29,570	\$30,126	\$30,362	\$34,000	\$25,937	\$30,700	\$21,911	\$43,931

<b>Cont.</b>									
101-000-000-542-90-21-00	Benefits-Fte	\$10,871	\$10,863	\$11,346	\$16,800	\$16,999	\$12,200	\$9,624	\$11,800
101-000-000-542-90-31-00	Office & Operating Supplies	\$90	\$0	\$92	\$500	\$0	\$500	\$0	\$500
101-000-000-542-90-43-00	Travel-Lodging/meals/mileage	\$63	\$234	\$0	\$500	\$35	\$500	\$0	\$500
	<b>Totals</b>	<b>\$40,594</b>	<b>\$41,223</b>	<b>\$41,800</b>	<b>\$51,800</b>	<b>\$42,971</b>	<b>\$43,900</b>	<b>\$31,536</b>	<b>\$56,731</b>

<b>General Services</b>									
101-000-000-543-30-11-00	Regular Wages-Fte	\$79,903	\$81,234	\$57,061	\$86,100	\$51,645	\$69,000	\$42,290	\$75,021
101-000-000-543-30-12-00	Overtime	\$271	\$813	\$26	\$500	\$49	\$500	\$39	\$500
101-000-000-543-30-21-00	Benefits-Fte	\$27,813	\$27,742	\$20,937	\$37,500	\$16,838	\$32,500	\$19,935	\$35,541
101-000-000-543-30-31-00	Office & Operating Supplies	\$5,396	\$6,547	\$6,913	\$6,000	\$7,147	\$6,000	\$3,418	\$6,000
101-000-000-543-30-32-00	Fuel Consumed	\$0	\$452	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-543-30-32-93	Fuel Consumed-Interfund	\$16,615	\$17,097	\$17,813	\$25,000	\$19,909	\$25,000	\$15,635	\$25,000
101-000-000-543-30-35-00	Small Tools-Pc/cameras	\$227	\$162	\$286	\$500	\$954	\$500	\$274	\$500
101-000-000-543-30-41-00	Professional Services	\$8,932	\$12,365	\$9,381	\$12,000	\$10,487	\$12,000	\$7,087	\$12,000
101-000-000-543-30-41-44	Professional Serv-Advertising	\$144	\$1,807	\$261	\$500	\$232	\$500	\$0	\$500
101-000-000-543-30-41-91	Prof Services-Admin Services	\$28,242	\$28,242	\$28,242	\$28,242	\$28,242	\$28,242	\$28,242	\$28,666
101-000-000-543-30-41-92	Prof Services-Finance Services	\$21,569	\$21,569	\$21,569	\$21,569	\$21,569	\$21,569	\$21,569	\$21,893
101-000-000-543-30-42-00	Comm-Phone/fax/postage	\$3,096	\$5,508	\$6,122	\$6,000	\$5,830	\$6,000	\$4,222	\$6,000
101-000-000-543-30-43-00	Travel-Lodging/meals/mileage	\$462	\$434	\$514	\$500	\$306	\$500	\$158	\$500
101-000-000-543-30-44-00	Excise Taxes/external Taxes	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
101-000-000-543-30-45-00	Rentals & Leases	\$2,607	\$968	\$1,226	\$1,000	\$650	\$1,000	\$718	\$1,000
101-000-000-543-30-46-00	Insurance	\$16,582	\$18,953	\$21,213	\$23,340	\$20,561	\$22,650	\$20,926	\$22,650
101-000-000-543-30-46-01	Insurance-Vehicle	\$2,335	\$2,668	\$2,987	\$3,290	\$2,895	\$3,190	\$2,946	\$3,190
101-000-000-543-30-47-00	Public Utilities	\$3,447	\$3,466	\$3,744	\$4,000	\$3,719	\$4,000	\$2,780	\$4,000
101-000-000-543-30-48-00	Repairs & Maintenance	\$1,938	\$2,127	\$2,272	\$2,000	\$1,945	\$2,000	\$2,503	\$2,000
101-000-000-543-30-48-98	Repairs & Maint-Interfund	\$36,249	\$112,401	\$74,391	\$100,000	\$54,155	\$100,000	\$39,148	\$100,000
101-000-000-543-30-49-00	Misc-Dues/subscriptions/regs	\$833	\$1,857	\$780	\$2,000	\$1,028	\$2,000	\$1,863	\$2,000
	<b>Totals</b>	<b>\$256,663</b>	<b>\$346,412</b>	<b>\$275,737</b>	<b>\$360,041</b>	<b>\$248,162</b>	<b>\$337,151</b>	<b>\$213,751</b>	<b>\$346,961</b>

<b>Operating and Capital Transfers Out</b>									
101-000-000-546-60-51-00	Lake Chelan Airport	\$37,813	\$37,813	\$38,173	\$39,359	\$38,766	\$39,347	\$19,674	\$50,013
101-000-000-597-40-00-00	Tran Out-TO #302 Street Projs	\$240,000	\$120,000	\$190,000	\$120,000	\$120,000	\$240,000	\$240,000	\$450,000
101-000-000-597-43-00-95	Tran Out-TO #502 Equip Replace	\$78,786	\$78,786	\$64,357	\$68,000	\$68,000	\$108,750	\$108,750	\$106,015

<b>Operating Expenditures</b>	<b>\$726,018</b>	<b>\$805,552</b>	<b>\$738,714</b>	<b>\$840,091</b>	<b>\$710,074</b>	<b>\$828,901</b>	<b>\$566,370</b>	<b>\$863,233</b>
<b>Transfers out</b>	<b>\$356,599</b>	<b>\$236,599</b>	<b>\$292,530</b>	<b>\$227,359</b>	<b>\$226,766</b>	<b>\$388,097</b>	<b>\$368,424</b>	<b>\$606,028</b>
<b>Total Outlay</b>	<b>\$1,082,617</b>	<b>\$1,042,151</b>	<b>\$1,031,244</b>	<b>\$1,067,450</b>	<b>\$936,840</b>	<b>\$1,216,998</b>	<b>\$934,794</b>	<b>\$1,469,261</b>

**Tourism Promotion / Stadium (Lodging Tax) Fund Revenue History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Tourism Promotion / Stadium (Lodging Tax Fund)</b>									
103-000-000-308-82-00-00	Beginning Fund Balance 2%	\$572,022	\$374,153	\$343,794	\$385,400	\$390,120	\$650,144	\$634,861	\$652,369
103-000-000-308-83-00-00	Beginning Fund Balance 3%	\$455,506	\$265,537	\$401,834	\$549,600	\$557,809	\$745,935	\$744,701	\$744,701
103-000-000-313-31-00-02	Hotel/motel Stadium Transient	\$345,368	\$438,343	\$457,987	\$360,400	\$485,657	\$378,420	\$324,286	\$490,514
103-000-000-313-31-00-03	Lodging Special Transient Tax	\$518,015	\$657,513	\$686,297	\$540,600	\$727,974	\$567,630	\$488,583	\$735,254
103-000-000-361-11-00-00	Investment Interest	\$800,874	\$703,880	\$859,821	\$910,000	\$1,043,466	\$1,124,355	\$1,068,987	\$25,000
<b>Annual Revenue</b>		\$1,664,257	\$1,799,736	\$2,004,104	\$1,811,000	\$2,257,097	\$2,070,405	\$1,881,856	\$1,250,768
<b>Available Resources: Revenue plus Beginning Balance</b>		\$2,691,785	\$2,439,426	\$2,749,732	\$2,746,000	\$3,205,025	\$3,466,484	\$3,261,417	\$2,647,838

<b>Operating Expenditures</b>	<b>\$717,131</b>	<b>\$534,990</b>	<b>\$540,894</b>	<b>\$634,600</b>	<b>\$542,913</b>	<b>\$597,630</b>	<b>\$481,525</b>	<b>\$680,098</b>
<b>Transfers out</b>	<b>\$538,140</b>	<b>\$458,300</b>	<b>\$408,068</b>	<b>\$258,067</b>	<b>\$258,067</b>	<b>\$419,066</b>	<b>\$419,066</b>	<b>\$268,066</b>
<b>Net Income - Operations Only</b>	<b>\$947,126</b>	<b>\$1,264,746</b>	<b>\$1,463,210</b>	<b>\$1,176,400</b>	<b>\$1,714,184</b>	<b>\$1,472,775</b>	<b>\$1,400,330</b>	<b>\$570,670</b>
<b>Annual Revenue - ALL Costs</b>	<b>\$408,986</b>	<b>\$806,446</b>	<b>\$1,055,142</b>	<b>\$918,333</b>	<b>\$1,456,117</b>	<b>\$1,053,709</b>	<b>\$981,264</b>	<b>\$302,604</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$1,699,674</b>
<b>Projected Target Balance</b>								<b>N/A</b>
<b>Ending Fund Balance 2%</b>								<b>\$874,817</b>
<b>Ending Fund Balance 3%</b>								<b>\$824,857</b>

**Tourism Promotion/Stadium (Lodging Tax) Fund Expenditure History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Tourism Promotion / Stadium (Lodging Tax) Fund</b>									
103-000-000-557-35-31-00	2% Supplies	\$0	\$439	\$0	\$0	\$0	\$0	\$0	0
103-000-000-573-35-00-20	Festival Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
103-000-000-557-35-41-15	Prof Servs-Advertising/direct	\$2,400	\$2,695	\$10,572	\$10,000	\$1,830	\$0	\$0	0
103-000-000-557-35-41-25	Prof Servs-Advertising 2%	\$6,748	\$10,639	\$0		\$0	\$0	\$0	0
103-000-000-557-35-41-44	Professional Serv-Advertising	\$707,983	\$521,217	\$530,322	\$540,600	\$541,082	\$567,630	\$461,106	\$600,000
103-000-000-581-10-76-18	Interfund Loan Repay-TO #502	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
103-000-000-592-76-80-18	Interfund Loan Int-TO #502	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$5,098
103-000-000-594-35-64-13	Mach & Equip-Wayfinding Signs	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$20,000
103-000-000-594-45-41-19	Prof Serv-Wayfinding Signs	\$0	\$0	\$0	\$0	\$0	\$0	\$20,420	\$0
103-000-000-597-75-00-12	Tran Out-TO #201 Marina Debt	\$97,680	\$97,700	\$97,623	\$97,623	\$97,623	\$97,622	\$97,622	\$97,622
103-000-000-597-76-00-00	Tran Out-TO #110 Rstroom Maint	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
103-000-000-597-76-00-12	Tran Out-TO #201 Beach Debt	\$40,460	\$40,600	\$40,445	\$40,444	\$40,444	\$40,444	\$40,444	\$40,444
103-000-000-597-76-00-27	Tran Out-TO #310 Rec Capital	\$130,000	\$300,000	\$50,000	\$50,000	\$50,000	\$201,000	\$201,000	\$50,000
103-000-000-597-76-00-37	Tran Out-TO #110 Rec M & O	\$250,000	\$0	\$200,000	\$50,000	\$50,000	\$60,000	\$60,000	\$60,000
	<b>Operating Expenditures</b>	<b>\$717,131</b>	<b>\$534,990</b>	<b>\$540,894</b>	<b>\$634,600</b>	<b>\$542,913</b>	<b>\$597,630</b>	<b>\$481,525</b>	<b>\$680,098</b>
	<b>Transfers out</b>	<b>\$538,140</b>	<b>\$458,300</b>	<b>\$408,068</b>	<b>\$258,067</b>	<b>\$258,067</b>	<b>\$419,066</b>	<b>\$419,066</b>	<b>\$268,066</b>
	<b>Total Outlay</b>	<b>\$1,255,271</b>	<b>\$993,290</b>	<b>\$948,962</b>	<b>\$892,667</b>	<b>\$800,980</b>	<b>\$1,016,696</b>	<b>\$900,591</b>	<b>\$948,164</b>

**Affordable Housing Fund Revenue History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Affordable Housing</b>									
105-000-000-308-00-00-00	Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$53,632	\$54,632	\$163,668
105-000-000-341-26-00-00	Rec Surcharge-Afford Housing	\$0	\$0	\$0	\$0	\$0	\$4,700	\$4,036	\$5,000
105-000-000-367-00-00-17	Developer Contributions	\$0	\$0	\$0	\$0	\$1,000	\$0	\$5,000	
105-000-000-397-59-00-18	Tran In-FM #001 Dev Contrib	\$0	\$0	\$0	\$47,000	\$47,000	\$0	\$0	
105-000-000-397-59-00-19	Tran In-FM #001 Gen Fund	\$0	\$0	\$0	\$0	\$0	\$120,000	\$120,000	\$20,000
105-000-000-397-59-00-28	Tran In-FM #001 Record Fees	\$0	\$0	\$0	\$6,632	\$6,632	\$0	\$0	
<b>Annual Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,632</b>	<b>\$54,632</b>	<b>\$124,700</b>	<b>\$129,036</b>	<b>\$25,000</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,632</b>	<b>\$54,632</b>	<b>\$178,332</b>	<b>\$183,668</b>	<b>\$188,668</b>

<b>Operating Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$178,332</b>	<b>\$20,000</b>	<b>\$188,668</b>
<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,632</b>	<b>\$54,632</b>	<b>(\$53,632)</b>	<b>\$109,036</b>	<b>(\$163,668)</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$0</b>

**Affordable Housing Expenditure History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Affordable Housing</b>									
105-000-000-559-20-49-00	Affordable Hsg Contributions	\$0	\$0	\$0	\$0	\$0	\$167,000	\$20,000	\$173,000
105-000-000-559-20-49-01	Afford Hsg/habitat-Hacc &W	\$0	\$0	\$0	\$0	\$0	\$11,332	\$0	\$15,668
<b>Operating Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$178,332</b>	<b>\$20,000</b>	<b>\$188,668</b>

**Parks and Recreation Operations Fund Revenue History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Parks and Recreation</b>									
110-000-000-308-00-00-00	Beginning Fund Balance	\$602,018	\$626,372	\$885,001	\$1,025,100	\$1,111,369	\$1,077,733	\$1,142,694	\$969,138
<b>General Park Revenue</b>									
110-000-100-333-10-60-00	Indirect Fed Grant-Usda/dnr	\$0	\$0	\$216	\$0	\$0	\$0	\$141	\$21,000
110-000-100-359-90-10-00	Parking Fines	\$22,093	\$17,822	\$21,890	\$20,000	\$13,160	\$20,000	\$19,007	\$21,000
110-000-100-362-30-10-00	Don Morse Park Parking Lot	\$38,257	\$46,064	\$75,553	\$63,500	\$82,538	\$60,000	\$122,012	\$120,000
110-000-100-362-30-10-17	Lakeside Parking Kiosk	\$0	\$0	\$47,201	\$40,000	\$50,829	\$53,000	\$86,321	\$82,500
110-000-100-362-30-20-00	Marina Parking Lot (50%)	\$16,508	\$20,682	\$29,203	\$15,000	\$21,950	\$19,000	\$32,733	\$33,000
110-000-100-362-30-30-00	Parking Passes	\$3,688	\$3,207	\$5,684	\$4,000	\$5,964	\$4,000	\$7,620	\$7,200
110-000-100-362-40-00-00	Shelter Rentals	\$920	\$1,118	\$516	\$1,000	\$1,330	\$1,000	\$959	\$1,000
110-000-100-362-50-00-01	Rally Alley Concession	\$12,000	\$12,300	\$12,608	\$12,607	\$12,923	\$12,607	\$13,246	\$13,300
110-000-100-362-50-00-02	Lakerider Sports, Llc	\$6,174	\$7,088	\$7,265	\$7,265	\$7,446	\$7,265	\$5,500	\$7,500
110-000-100-362-50-00-03	Food Concession	\$1,500	\$1,538	\$1,576	\$1,576	\$1,638	\$1,576	\$1,654	\$1,654
110-000-100-362-50-00-04	LC Leasing/byquist	\$13,115	\$15,000	\$15,375	\$16,375	\$15,800	\$16,375	\$16,132	\$16,375
110-000-100-362-50-00-05	Lakeview Drive Inn	\$43,800	\$40,150	\$47,450	\$43,800	\$56,590	\$43,800	\$36,960	\$45,000
110-000-100-367-11-00-00	Contribution-Nongovmt Sources	\$0	\$2,500	\$1,000	\$0	\$0	\$0	\$0	\$0
110-000-100-367-20-00-00	Ecd Sponsorship	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110-000-100-367-30-00-00	Ecd Rebate	\$1,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110-000-100-369-40-00-00	Restitution	\$0	\$0	\$161	\$0	\$1,424	\$0	\$0	\$0
110-000-100-369-81-00-00	Over Short General Parks	\$0	\$1	(\$20)	\$0	\$0	\$0	\$0	\$0
110-000-100-369-90-00-00	DO Not Use-Other Misc. Revenue	\$0	\$1,483	\$0	\$0	\$0	\$0	\$0	\$0
110-000-100-369-91-00-00	Other Misc Revenues	\$0	\$0	\$3,330	\$1,000	\$2,464	\$1,000	\$501	\$1,000
110-000-100-395-10-00-00	Surplus General Park	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110-000-100-395-20-00-00	Insurance Reimbursement	\$3,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110-000-100-397-20-00-00	Tran In-FM #103 For M & O	\$200,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
110-000-100-397-76-00-07	Tran In-FM #001 C E-M & O	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
110-000-100-397-77-00-00	Tran In-FM #103 Rr-M & O	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	<b>Annual Revenue</b>	<b>\$439,339</b>	<b>\$238,952</b>	<b>\$439,006</b>	<b>\$246,123</b>	<b>\$294,057</b>	<b>\$259,623</b>	<b>\$362,787</b>	<b>\$369,529</b>

<b>R.V. Park Revenue</b>									
110-000-200-343-50-00-00	Holding Tank Dump Fee	\$992	\$1,052	\$526	\$1,000	\$792	\$1,000	\$898	\$1,000
<b>R.v. Park Fees</b>									
110-000-200-362-40-00-00	Gross R.v. Park Fees	\$652,432	\$1,071,234	\$965,210	\$995,000	\$1,031,531	\$1,005,000	\$842,235	\$1,079,531
110-000-200-362-40-20-00	Showers	\$6,132	\$6,125	\$6,519	\$6,500	\$5,879	\$6,500	\$4,345	\$6,500
110-000-200-369-40-00-00	Restitution	\$130	\$833	\$689	\$0	\$105	\$0	\$35	\$0
110-000-200-369-81-00-00	Over Short RV	\$133	\$16	\$144	\$0	\$67	\$0	\$15	\$0
110-000-200-369-90-00-00	DO Not Use-Misc. Revenues	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110-000-200-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$2,440	\$0	\$397	\$0	\$14	\$0

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>continued...</b>									
110-000-200-389-00-00-00	DO Not Use-Other Non Revenues	\$106	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Annual Revenue</b>	<b>\$660,065</b>	<b>\$1,079,259</b>	<b>\$975,529</b>	<b>\$1,002,500</b>	<b>\$1,038,771</b>	<b>\$1,012,500</b>	<b>\$891,277</b>	<b>\$1,087,031</b>

**Putting Course Revenue**

110-000-300-347-30-00-00	Putting Course Fees	\$133,677	\$169,908	\$152,633	\$160,000	\$162,037	\$168,000	\$153,467	\$163,000
110-000-300-369-81-00-00	Over/short Putting Course	(\$186)	(\$56)	\$13	\$0	\$42	\$0	(\$22)	
110-000-300-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$290	\$0	\$0	\$0	\$0	
110-000-300-389-00-00-00	DO Not Use-Other Non-Revenues	\$1,550	\$1,550	\$0	\$0	\$0	\$0	\$0	
110-000-300-389-10-00-00	Non-Revenue	\$0	\$0	\$1,550	\$0	\$1,550	\$0	\$0	
	<b>Annual Revenue</b>	<b>\$135,042</b>	<b>\$171,401</b>	<b>\$154,486</b>	<b>\$160,000</b>	<b>\$163,629</b>	<b>\$168,000</b>	<b>\$153,445</b>	<b>\$163,000</b>

**Marina Revenue**

110-000-400-333-15-61-00	Clean Vessel-Annual Indir Gran	\$846	\$877	\$467	\$750	\$559	\$750	\$0	\$750
110-000-400-362-30-20-00	Marina Parking Lot (50%)	\$16,508	\$20,682	\$29,157	\$18,500	\$21,503	\$20,000	\$32,675	\$33,000
110-000-400-362-40-10-00	Moorage Fees	\$36,038	\$47,487	\$48,697	\$45,000	\$48,675	\$45,500	\$50,491	\$55,492
110-000-400-362-40-20-00	Launch Fees	\$2,449	\$4,585	\$3,700	\$4,000	\$3,586	\$4,000	\$3,379	\$4,000
110-000-400-362-40-30-00	Transient (2 Week) Moorage	\$0	\$0	\$0	\$0	\$196	\$0	\$139	
110-000-400-362-50-00-00	Seasonal Moorage	\$22,764	\$24,681	\$26,134	\$26,000	\$24,921	\$28,000	\$26,985	\$34,730
110-000-400-369-81-00-00	Over/short Marina	\$0	\$0	\$0	\$0	\$0	\$0	(\$4)	
110-000-400-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$845	\$0	\$0	\$0	\$0	
	<b>Annual Revenue</b>	<b>\$78,605</b>	<b>\$98,312</b>	<b>\$109,000</b>	<b>\$94,250</b>	<b>\$99,441</b>	<b>\$98,250</b>	<b>\$113,664</b>	<b>\$127,972</b>

**Park Recreation Dept.**

110-000-600-341-70-10-00	Aau Cards	\$4,692	\$12,088	\$4,687	\$6,000	\$4,556	\$6,000	\$3,766	\$4,700
110-000-600-341-70-20-00	Pop Machine Percent of Sales	\$1,518	\$1,666	\$1,596	\$1,200	\$1,582	\$1,200	\$832	\$1,350
110-000-600-341-70-30-00	Ice Sales	\$11,658	\$11,211	\$13,063	\$12,000	\$12,557	\$12,000	\$10,415	\$12,500
110-000-600-341-70-40-00	Pop Machine Contract	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	
110-000-600-347-30-00-00	Ballfield Tournmts & Revenue	\$650	\$300	\$2,140	\$700	\$0	\$700	\$50	\$100
110-000-600-347-40-40-00	DO Not Use-Restitution	\$0	\$30	\$0	\$0	\$0	\$0	\$0	
110-000-600-347-60-00-00	Program Fees/lessons	\$13,605	\$7,964	\$6,326	\$10,000	\$9,588	\$10,000	\$7,982	\$9,000
110-000-600-347-62-00-00	Basketball Tournaments	\$6,220	\$8,000	\$10,345	\$5,500	\$6,902	\$5,500	\$3,100	\$6,000
110-000-600-362-40-10-00	Ballfield Camping Revenue	\$611	\$710	\$279	\$0	\$135	\$0	\$0	
110-000-600-367-00-00-00	Rec Sponsors/contributions	\$2,200	\$0	\$2,600	\$2,500	\$2,200	\$2,500	\$2,100	\$2,500
	<b>Annual Revenue</b>	<b>\$47,154</b>	<b>\$41,970</b>	<b>\$41,035</b>	<b>\$37,900</b>	<b>\$37,520</b>	<b>\$37,900</b>	<b>\$28,245</b>	<b>\$36,150</b>

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Golf Course Revenues</b>									
110-000-800-341-71-00-01	Pro Shop Sales	\$94,352	\$103,211	\$95,192	\$110,000	\$90,940	\$110,000	\$86,078	\$110,000
110-000-800-341-71-00-02	Gift Certificates	\$3,554	\$875	(\$106)	\$0	\$13,016	\$0	(\$7,998)	
110-000-800-341-71-00-03	R.o.a. Charges	\$13,653	\$6,278	(\$1,330)	\$0	(\$8,279)	\$0	\$6,329	
110-000-800-343-30-00-00	Sale of Electricity	\$0	\$6,587	\$6,779	\$1,740	\$6,686	\$6,740	\$6,665	\$6,740
110-000-800-347-30-10-00	Daily Greens Fees	\$451,859	\$506,555	\$494,317	\$538,000	\$498,667	\$538,000	\$484,240	\$550,000
110-000-800-347-30-20-00	Family	\$56,895	\$57,728	\$55,590	\$61,000	\$57,013	\$61,000	\$52,959	\$58,500
110-000-800-347-30-30-00	Single	\$90,881	\$94,732	\$87,205	\$94,250	\$96,700	\$100,000	\$84,668	\$94,000
110-000-800-347-30-40-00	Junior	\$2,054	\$722	\$1,710	\$2,000	\$1,324	\$2,000	\$1,926	\$2,000
110-000-800-347-60-00-00	Lessons	\$2,780	\$3,015	\$3,045	\$5,000	\$2,608	\$5,000	\$2,490	\$3,500
110-000-800-362-10-10-00	Rental Clubs	\$5,496	\$5,896	\$6,152	\$6,500	\$6,038	\$6,500	\$6,644	\$6,500
110-000-800-362-10-20-00	Pull Cart Fees	\$2,048	\$1,794	\$1,470	\$2,200	\$1,350	\$2,200	\$1,562	\$1,700
110-000-800-362-10-30-00	Golf Car Rental	\$172,995	\$186,172	\$175,216	\$190,000	\$182,343	\$190,000	\$165,426	\$185,000
110-000-800-362-10-40-00	Rental Range Balls	\$29,477	\$28,746	\$25,694	\$30,000	\$25,871	\$30,000	\$26,316	\$27,500
110-000-800-362-10-50-00	Annual Range Ball Rental	\$7,950	\$6,600	\$5,400	\$7,000	\$6,617	\$7,000	\$6,100	\$7,000
110-000-800-362-20-00-00	Annual Cart Useage	\$20,954	\$21,038	\$18,900	\$23,000	\$19,125	\$23,000	\$14,750	\$17,000
110-000-800-362-50-00-00	Annual Cart Storage	\$19,718	\$19,153	\$17,680	\$23,100	\$16,007	\$20,000	\$12,130	\$21,375
110-000-800-362-80-00-00	Food Concession	\$5,625	\$5,625	\$2,813	\$5,250	\$2,813	\$5,250	\$2,764	\$3,403
110-000-800-362-80-01-00	Concession Utility-W/s/s Elect	\$3,250	\$3,250	\$3,250	\$3,500	\$3,250	\$3,250	\$3,050	\$3,687
110-000-800-362-90-00-00	Golf Tee Advertising	\$0	\$0	\$24	\$0	\$0	\$9,000	\$0	\$9,000
110-000-800-369-10-00-00	Sale of Surplus Property	\$0	\$3,697	\$461	\$8,700	\$0	\$0	\$0	\$0
110-000-800-369-40-00-00	Restitution	\$628	\$700	\$649	\$600	\$615	\$600	\$450	\$615
110-000-800-369-81-00-00	Cash Overages (shortages)	\$76	(\$104)	\$2	\$0	\$665	\$0	(\$338)	
110-000-800-369-90-01-00	Other Misc Revenues DO Not Use	\$48	\$0	\$0	\$0	\$0	\$0	\$0	
110-000-800-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$3,165	\$300	\$549	\$300	\$144	\$300
110-000-800-389-10-00-00	Security Deposit/concessions	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	
<b>Other Finance Sources</b>									
110-000-800-395-20-00-00	Insurance Reimbursement	\$0	\$0	\$0	\$3,400	\$3,440	\$0	\$0	
110-000-800-397-76-00-14	Tran In-FM #103 Tourism M & O	\$50,000	\$0	\$50,000	\$50,000	\$50,000	\$60,000	\$60,000	\$60,000
110-000-800-398-10-00-00	Insurance Recoveries	\$0	\$0	\$0	\$0	\$19,823	\$0	\$0	
	<b>Annual Revenue</b>	<b>\$1,034,293</b>	<b>\$1,062,268</b>	<b>\$1,054,278</b>	<b>\$1,165,540</b>	<b>\$1,097,180</b>	<b>\$1,179,840</b>	<b>\$1,016,356</b>	<b>\$1,167,820</b>
<b>Other Sources of Funds</b>									
110-000-900-361-11-00-00	Investment Interest	\$1,139	\$3,936	\$9,742	\$3,000	\$20,846	\$11,755	\$16,116	\$14,500

**Parks and Recreation Fund in Total**

<b>Annual Revenue</b>		<b>\$2,395,638</b>	<b>\$2,696,098</b>	<b>\$2,783,075</b>	<b>\$2,709,313</b>	<b>\$2,751,442</b>	<b>\$2,767,868</b>	<b>\$2,538,155</b>	<b>\$2,966,002</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$2,997,656</b>	<b>\$3,322,470</b>	<b>\$3,668,076</b>	<b>\$3,734,413</b>	<b>\$3,862,812</b>	<b>\$3,845,601</b>	<b>\$3,680,849</b>	<b>\$3,935,140</b>

Operating Expenditures	\$2,371,284	\$2,437,469	\$2,556,706	\$2,970,404	\$2,720,118	\$2,916,424	\$2,136,319	\$2,992,891
Transfers Out	\$0	\$0	\$0	\$0	\$477	\$0	\$0	\$350,000
Net Income - Operations Only	\$24,354	\$258,629	\$226,368	(\$261,091)	\$31,324	(\$148,556)	\$401,836	(\$26,889)
Annual Revenue - ALL Costs	\$24,354	\$258,629	\$226,368	(\$261,091)	\$30,848	(\$148,556)	\$401,836	(\$376,889)
Projected Cash Balance 12/31/2020								\$592,249
Projected Target Balance								\$580,000

## Parks Expenditure History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Parks and Recreation</b>									
<b>General Parks</b>									
110-000-100-576-80-11-00	Regular Wages-Fte	\$122,450	\$137,925	\$141,071	\$159,000	\$158,797	\$161,600	\$101,311	\$164,911
110-000-100-576-80-12-00	Overtime Wages-Fte	\$5,373	\$7,234	\$6,511	\$4,500	\$10,364	\$4,500	\$5,895	\$4,500
110-000-100-576-80-13-00	Regular Wages-PT	\$106,044	\$115,605	\$125,219	\$155,000	\$142,779	\$170,660	\$116,997	\$170,890
110-000-100-576-80-14-00	Overtime Wages-PT	\$10,046	\$8,498	\$9,773	\$4,000	\$7,858	\$4,000	\$2,596	\$4,000
110-000-100-576-80-21-00	Benefits-Fte	\$45,896	\$60,565	\$59,922	\$67,600	\$69,169	\$69,500	\$40,027	\$70,187
110-000-100-576-80-22-00	Benefits-PT	\$26,662	\$39,909	\$35,519	\$46,900	\$41,079	\$54,300	\$31,485	\$39,359
110-000-100-576-80-23-00	Unemployment	\$20,416	\$28,206	\$28,550	\$28,000	\$24,554	\$28,000	\$22,537	\$28,000
110-000-100-576-80-31-00	Office & Operating	\$21,372	\$22,157	\$21,511	\$20,000	\$21,667	\$20,500	\$11,221	\$20,500
110-000-100-576-80-31-01	Supplies-Irrigation Parts	\$7,069	\$7,527	\$2,765	\$6,500	\$4,003	\$5,000	\$5,225	\$5,000
110-000-100-576-80-31-02	Supplies-Downtown Expenditures	\$5,063	\$3,514	\$5,339	\$4,500	\$4,713	\$4,500	\$5,010	\$4,500
110-000-100-576-80-31-03	Supplies-Restroom Supplies	\$11,185	\$11,066	\$10,662	\$11,000	\$12,822	\$11,000	\$13,464	\$13,000
110-000-100-576-80-31-04	Supplies-Facility	\$13,609	\$6,854	\$8,115	\$18,000	\$10,668	\$10,000	\$7,364	\$10,000
110-000-100-576-80-31-05	Supplies-Fertilizers/chemicals	\$2,924	\$5,668	\$3,590	\$9,000	\$4,347	\$6,000	\$3,114	\$6,000
110-000-100-576-80-31-07	Equipment Parts	\$8,435	\$7,253	\$5,206	\$8,000	\$6,812	\$8,000	\$6,817	\$8,000
110-000-100-576-80-32-00	Supplies-Fuel Consumed	\$13,719	\$10,212	\$14,961	\$15,000	\$11,390	\$15,000	\$8,244	\$15,000
110-000-100-576-80-32-93	Fuel Consumed-Interfund	\$87	\$0	\$73	\$200	\$60	\$100	\$0	\$100
110-000-100-576-80-35-00	Small Tools/minor Equipment	\$4,207	\$4,122	\$9,480	\$7,000	\$4,577	\$7,000	\$4,644	\$7,000
110-000-100-576-80-35-16	Small Tools/bike Rack	\$0	\$2,348	\$0	\$0	\$0	\$0	\$0	\$0
110-000-100-576-80-41-00	Professional Services	\$13,447	\$14,537	\$14,637	\$15,000	\$24,042	\$12,000	\$44,247	\$32,000
110-000-100-576-80-41-17	Prof Serv- Skating Rink Study	\$0	\$0	\$26,024	\$0	\$0	\$0	\$0	\$0
110-000-100-576-80-41-44	Professional Serv-Advertising	\$7,111	\$7,391	\$6,604	\$7,000	\$7,271	\$7,000	\$8,261	\$10,000
110-000-100-576-80-41-91	Prof Services-Admin Services	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700	\$6,700	\$6,800
110-000-100-576-80-41-92	Prof Services-Finance Services	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,312
110-000-100-576-80-42-00	Comm-Phone/fax/postage	\$2,564	\$3,267	\$3,783	\$3,000	\$3,945	\$3,000	\$2,032	\$3,000
110-000-100-576-80-43-00	Travel-Lodging/meals/mileage	\$2,430	\$1,167	\$1,911	\$4,000	\$2,916	\$3,000	\$437	\$3,000
110-000-100-576-80-44-00	Excise Tax/external Tax	\$7,242	\$335	\$747	\$200	\$770	\$200	\$1,137	\$200
110-000-100-576-80-45-00	Rentals & Leases	\$7,116	\$7,089	\$8,496	\$6,000	\$9,665	\$6,000	\$10,668	\$10,500
110-000-100-576-80-46-00	Insurance	\$29,077	\$33,233	\$37,197	\$41,000	\$36,053	\$39,700	\$36,692	\$39,700
110-000-100-576-80-47-00	Utilities-W/s/g/electric	\$46,733	\$36,297	\$34,005	\$45,000	\$41,747	\$40,000	\$28,378	\$40,000
110-000-100-576-80-48-00	Repairs & Maintenance	\$24,307	\$22,526	\$20,283	\$25,000	\$9,463	\$25,000	\$11,858	\$25,000
110-000-100-576-80-48-02	Repairs & Maint-Spray Program	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
110-000-100-576-80-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$1,448	\$1,000	\$546	\$1,000	\$6,304	\$1,000
110-000-100-576-80-48-98	Repairs & Maint-Interfund	\$0	\$182	\$0		\$0	\$0	\$0	
110-000-100-576-80-49-00	Misc-Dues/subscriptions/regs	\$3,185	\$5,068	\$8,392	\$8,000	\$9,694	\$3,000	\$8,256	\$3,000
110-000-100-576-80-51-00	Parking Ticket Admin	\$6,912	\$5,538	\$5,984	\$5,000	\$3,324	\$6,000	\$4,700	\$6,000
	<b>Totals</b>	<b>\$595,478</b>	<b>\$636,093</b>	<b>\$678,577</b>	<b>\$746,200</b>	<b>\$705,897</b>	<b>\$747,360</b>	<b>\$569,719</b>	<b>\$766,459</b>

**Lakeshore R.V. Park**

110-000-200-576-30-11-00	Regular Wages-Fte	\$108,577	\$113,441	\$121,386	\$128,300	\$116,370	\$124,500	\$80,796	\$128,593
110-000-200-576-30-12-00	Overtime Wages-Fte	\$7,198	\$8,425	\$9,464	\$6,000	\$9,587	\$6,000	\$4,992	\$6,000
110-000-200-576-30-13-00	Regular Wages-PT	\$98,813	\$106,119	\$106,115	\$129,600	\$114,702	\$140,900	\$102,688	\$147,850
110-000-200-576-30-14-00	Overtime Wages-PT	\$10,278	\$10,204	\$17,407	\$7,000	\$13,147	\$7,000	\$4,623	\$7,000
110-000-200-576-30-21-00	Benefits-Fte	\$41,744	\$48,096	\$52,505	\$55,000	\$54,509	\$56,200	\$35,350	\$57,044
110-000-200-576-30-22-00	Benefits-PT	\$22,222	\$30,907	\$32,262	\$44,800	\$41,848	\$46,600	\$30,187	\$34,916
110-000-200-576-30-23-00	Unemployment	\$13,556	\$21,846	\$18,046	\$20,000	\$6,167	\$20,000	\$10,549	\$20,000
110-000-200-576-30-31-00	Office & Operating	\$4,672	\$4,383	\$5,446	\$5,000	\$4,349	\$5,000	\$2,546	\$5,000
110-000-200-576-30-31-01	Supplies-Irrigation Parts	\$1,141	\$1,315	\$619	\$3,000	\$496	\$1,500	\$19	\$1,500
110-000-200-576-30-31-03	Supplies-Restroom Supplies	\$3,737	\$6,561	\$7,997	\$6,000	\$3,248	\$5,000	\$3,280	\$5,000
110-000-200-576-30-31-04	Supplies-Facility	\$695	\$3,120	\$2,850	\$6,000	\$4,547	\$4,000	\$1,491	\$4,000
110-000-200-576-30-31-05	Supplies-Fertilizers/chemicals	\$0	\$10	\$0	\$1,000	\$0	\$500	\$0	\$500
110-000-200-576-30-35-00	Small Tools/minor Equipment	\$643	\$880	\$0	\$2,000	\$312	\$2,000	\$411	\$2,000
110-000-200-576-30-41-00	Professional Services	\$5,786	\$7,502	\$4,258	\$10,500	\$5,425	\$10,500	\$2,628	\$10,500
110-000-200-576-30-41-13	Prof Serv-Advertising/hdca	\$1,986	\$1,986	\$1,986	\$1,990	\$1,986	\$1,990	\$0	\$1,990
110-000-200-576-30-41-44	Professional Serv-Advertising	\$1,500	\$1,500	\$33	\$1,500	\$1,579	\$1,500	\$675	\$1,500
110-000-200-576-30-41-91	Prof Services-Admin Services	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	\$7,917
110-000-200-576-30-41-92	Prof Services-Finance Services	\$22,200	\$22,200	\$22,200	\$22,200	\$22,200	\$22,200	\$22,200	\$22,533
110-000-200-576-30-42-00	Comm-Phone/fax/postage	\$7,061	\$8,048	\$8,260	\$7,500	\$7,687	\$7,500	\$5,263	\$7,500
110-000-200-576-30-43-00	Travel-Lodging/meals/mileage	\$108	\$154	\$70	\$1,500	\$0	\$1,500	\$0	\$1,500
110-000-200-576-30-44-00	Excise Tax/external Tax	\$1,737	\$3,242	\$4,368	\$3,500	\$3,306	\$3,500	\$1,730	\$3,500
110-000-200-576-30-45-00	Rentals & Leases	\$0	\$114	\$0	\$1,500	\$3,311	\$5,000	\$0	\$5,000
110-000-200-576-30-46-00	Insurance	\$29,077	\$33,233	\$37,197	\$41,000	\$36,053	\$39,700	\$36,692	\$39,700
110-000-200-576-30-47-00	Utilities-W/s/g/electric/cable	\$94,490	\$100,732	\$103,785	\$110,000	\$110,480	\$85,000	\$50,859	\$135,000
110-000-200-576-30-48-00	Repairs & Maintenance	\$1,335	\$3,112	\$1,012	\$4,000	\$3,922	\$4,000	\$271	\$4,000
110-000-200-576-30-48-02	Repairs & Maint-Spray Program	\$0	\$0	\$0	\$2,000	\$0	\$500	\$0	\$500
110-000-200-576-30-49-00	Misc-CR Cards/dues/reg	\$24,338	\$52,323	\$51,058	\$63,000	\$60,060	\$33,000	\$54,155	\$33,000
110-000-200-589-00-00-00	Non-Expenditures	\$106	\$0	\$0	\$0	\$0	\$0	\$1,550	
	<b>Totals</b>	<b>\$510,799</b>	<b>\$597,254</b>	<b>\$616,124</b>	<b>\$691,690</b>	<b>\$633,094</b>	<b>\$642,890</b>	<b>\$460,756</b>	<b>\$693,543</b>

**Putting Course**

110-000-300-576-60-11-00	Regular Wages-Fte	\$24,951	\$12,345	\$12,524	\$12,800	\$10,296	\$11,300	\$8,043	\$11,884
110-000-300-576-60-12-00	Overtime Wages-Fte	\$1,611	\$960	\$1,387	\$1,000	\$1,013	\$1,000	\$440	\$1,000
110-000-300-576-60-13-00	Regular Wages-PT	\$45,018	\$30,302	\$32,193	\$42,700	\$35,273	\$47,300	\$31,601	\$47,790
110-000-300-576-60-14-00	Overtime Wages-PT	\$1,824	\$1,417	\$683	\$1,500	\$93	\$1,500	\$98	\$1,500
110-000-300-576-60-21-00	Benefits-Fte	\$10,347	\$5,488	\$5,872	\$6,000	\$5,442	\$5,700	\$4,003	\$5,779
110-000-300-576-60-22-00	Benefits-PT	\$8,034	\$5,409	\$5,285	\$6,200	\$4,692	\$6,650	\$3,869	\$7,235
110-000-300-576-60-23-00	Unemployment	\$5,653	\$5,355	\$3,272	\$6,000	\$2,659	\$6,000	\$8,089	\$6,000
110-000-300-576-60-31-00	Office & Operating	\$1,983	\$2,122	\$2,398	\$2,000	\$1,745	\$2,000	\$1,083	\$2,000
110-000-300-576-60-31-01	Supplies-Irrigation Parts	\$176	\$80	\$2,668	\$2,000	\$243	\$1,000	\$0	\$1,000

<b>Cont.</b>									
110-000-300-576-60-31-02	Supplies-Landscaping	\$67	\$360	\$1,961	\$2,000	\$1,256	\$2,000	\$1,081	\$2,000
110-000-300-576-60-31-04	Supplies-Facility	\$487	\$2,014	\$767	\$4,000	\$1,404	\$4,100	\$909	\$4,100
110-000-300-576-60-31-05	Supplies-Fertilizers/chemicals	\$4,901	\$7,811	\$5,705	\$7,000	\$4,632	\$6,000	\$4,972	\$6,000
110-000-300-576-60-35-00	Small Tools/minor Equipment	\$367	\$303	\$702	\$1,000	\$304	\$600	\$0	\$600
110-000-300-576-60-41-00	Professional Services	\$209	\$322	\$832	\$500	\$1,097	\$500	\$562	\$500
110-000-300-576-60-41-44	Professional Serv-Advertising	\$1,000	\$1,000	\$33	\$1,000	\$955	\$1,000	\$0	\$1,000
110-000-300-576-60-41-91	Prof Services-Admin Services	\$5,400	\$5,400	\$5,400	\$5,400	\$5,400	\$5,400	\$5,400	\$5,481
110-000-300-576-60-41-92	Prof Services-Finance Services	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$9,900	\$10,049
110-000-300-576-60-42-00	Comm-Phone/fax/postage	\$867	\$1,193	\$1,358	\$1,200	\$1,279	\$1,000	\$855	\$1,000
110-000-300-576-60-44-00	Excise Tax/external Tax	\$623	\$800	\$719	\$700	\$763	\$700	\$655	\$700
110-000-300-576-60-47-00	Utilities-W/s/g/electric	\$3,866	\$589	\$417	\$3,500	\$423	\$1,500	\$261	\$1,500
110-000-300-576-60-48-00	Repairs & Maintenance	\$4,749	\$137	\$718	\$1,000	\$189	\$1,000	\$0	\$1,000
110-000-300-576-60-49-00	Misc-Dues/subscriptions/regs	\$70	\$57	\$13	\$100	\$76	\$100	\$0	\$100
110-000-300-589-00-00-00	Other Non-Expenditures	\$1,550	\$1,550	\$0	\$0	\$1,550	\$0	\$0	
	<b>Totals</b>	<b>\$133,652</b>	<b>\$94,914</b>	<b>\$94,808</b>	<b>\$117,500</b>	<b>\$90,686</b>	<b>\$116,250</b>	<b>\$81,818</b>	<b>\$118,218</b>

**Lakeshore Marina**

110-000-400-575-70-11-00	Regular Wages-Fte	\$33,067	\$32,182	\$33,484	\$34,500	\$32,400	\$34,800	\$20,843	\$36,078
110-000-400-575-70-12-00	Overtime Wages-Fte	\$1,836	\$2,295	\$2,292	\$2,000	\$2,163	\$2,000	\$1,138	\$2,000
110-000-400-575-70-13-00	Regular Wages-PT	\$14,086	\$10,394	\$12,954	\$23,700	\$16,519	\$27,500	\$21,726	\$29,680
110-000-400-575-70-14-00	Overtime Wages-PT	\$521	\$1,597	\$2,487	\$1,000	\$982	\$1,000	\$10	\$1,000
110-000-400-575-70-21-00	Benefits-Fte	\$12,006	\$12,766	\$13,821	\$14,100	\$14,039	\$14,800	\$7,714	\$15,067
110-000-400-575-70-22-00	Benefits-PT	\$2,045	\$1,960	\$2,175	\$5,000	\$2,181	\$5,450	\$2,714	\$5,640
110-000-400-575-70-23-00	Unemployment	\$598	\$1,992	\$1,313	\$2,000	\$0	\$2,000	\$1,566	\$2,000
110-000-400-575-70-31-00	Office & Operating	\$2,095	\$1,941	\$1,585	\$2,000	\$847	\$2,000	\$597	\$2,000
110-000-400-575-70-31-04	Supplies-Facility	\$583	\$921	\$1,359	\$3,500	\$2,661	\$3,000	\$789	\$3,000
110-000-400-575-70-35-00	Small Tools/minor Equipment	\$326	\$227	\$247	\$200	\$409	\$200	\$0	\$200
110-000-400-575-70-41-00	Professional Services	\$1,539	\$1,575	\$935	\$4,500	\$1,298	\$2,000	\$3,485	\$2,000
110-000-400-575-70-41-44	Professional Serv-Advertising	\$500	\$500	\$528	\$500	\$495	\$500	\$0	\$500
110-000-400-575-70-41-91	Prof Services-Admin Services	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,320
110-000-400-575-70-41-92	Prof Services-Finance Services	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,700	\$3,756
110-000-400-575-70-42-00	Comm-Phone/fax/postage	\$867	\$1,193	\$1,358	\$1,200	\$1,279	\$700	\$1,026	\$700
110-000-400-575-70-44-00	Excise Tax/external Tax	\$287	\$388	\$422	\$650	\$370	\$500	\$901	\$500
110-000-400-575-70-45-00	Rentals & Leases	\$0	\$1,141	\$1,380	\$500	\$1,144	\$500	\$787	\$500
110-000-400-575-70-47-00	Utilities-W/s/g/electric	\$513	\$505	\$495	\$500	\$557	\$500	\$349	\$500
110-000-400-575-70-48-00	Repairs & Maintenance	\$1,262	\$65	\$0	\$5,000	\$5,351	\$2,000	\$8,749	\$3,500
110-000-400-575-70-49-00	Misc-Dues/subscriptions/regs	\$1,300	\$1,045	\$1,776	\$1,800	\$2,341	\$1,000	\$2,418	\$1,000
	<b>Totals</b>	<b>\$78,429</b>	<b>\$77,687</b>	<b>\$83,611</b>	<b>\$107,650</b>	<b>\$90,036</b>	<b>\$105,450</b>	<b>\$79,814</b>	<b>\$110,941</b>

**Park Recreation Dept.**

110-000-600-576-40-11-00	Regular Wages-Fte	\$16,267	\$9,570	\$9,658	\$9,900	\$6,955	\$8,800	\$6,262	\$9,322
110-000-600-576-40-12-00	Overtime Wages-Fte	\$1,543	\$828	\$1,230	\$1,000	\$692	\$1,000	\$312	\$1,000
110-000-600-576-40-13-00	Regular Wages-PT	\$11,785	\$11,490	\$12,030	\$12,400	\$12,025	\$12,300	\$8,784	\$12,285
110-000-600-576-40-21-00	Benefits-Fte	\$6,449	\$4,140	\$4,436	\$4,600	\$3,819	\$4,300	\$3,071	\$4,407
110-000-600-576-40-22-00	Benefits-PT	\$1,594	\$1,660	\$1,642	\$1,800	\$1,657	\$1,700	\$1,133	\$1,653
110-000-600-576-40-23-00	Unemployment	\$80	\$146	\$175	\$0	\$0	\$0		
110-000-600-576-40-31-00	Office & Operating	\$107	\$209	\$330	\$1,000	\$192	\$700	\$182	\$700
110-000-600-576-40-31-02	Athletic Equipment	\$1,660	\$1,167	\$1,025	\$2,000	\$1,827	\$1,600	\$597	\$1,600
110-000-600-576-40-31-08	Program Supplies	\$2,900	\$3,548	\$4,660	\$4,000	\$2,802	\$4,000	\$1,843	\$4,000
110-000-600-576-40-34-10	Resale Supplies-Ice	\$8,314	\$7,366	\$9,640	\$8,500	\$9,032	\$8,500	\$7,498	\$8,500
110-000-600-576-40-34-30	Resale Supplies-Aau Cards	\$4,122	\$3,984	\$3,962	\$5,000	\$3,906	\$5,000	\$658	\$5,000
110-000-600-576-40-41-00	Professional Services	\$5,358	\$5,805	\$4,757	\$7,000	\$4,309	\$6,000	\$4,143	\$6,000
110-000-600-576-40-41-44	Professional Serv-Advertising	\$0	\$467	\$0	\$500	\$0	\$500	\$0	\$500
110-000-600-576-40-41-91	Prof Services-Admin Services	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$761
110-000-600-576-40-41-92	Prof Services-Finance Services	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,060
110-000-600-576-40-42-00	Comm-Phone/fax/postage	\$1,385	\$2,650	\$2,897	\$3,000	\$3,074	\$1,100	\$2,119	\$1,100
110-000-600-576-40-44-00	Excise Tax/external Tax	\$308	\$123	\$135	\$200	\$167	\$200	\$39	\$200
110-000-600-576-40-45-00	Rentals & Leases	\$24	\$126	\$0	\$500	\$204	\$400	\$201	\$400
110-000-600-576-40-47-00	Utilities-W/s/g/electric	\$3,323	\$3,149	\$3,710	\$3,500	\$3,173	\$3,500	\$1,839	\$3,500
110-000-600-576-40-49-00	Misc-Dues/subscriptions/regs	\$1,605	\$1,637	\$1,509	\$1,000	\$1,139	\$1,000	\$328	\$1,000
	<b>Totals</b>	<b>\$71,574</b>	<b>\$62,816</b>	<b>\$66,547</b>	<b>\$70,650</b>	<b>\$59,723</b>	<b>\$65,350</b>	<b>\$43,758</b>	<b>\$65,988</b>

**Golf Course General**

110-000-700-576-60-11-00	Regular Wages-Fte	\$96,510	\$85,197	\$102,454	\$103,000	\$103,114	\$106,110	\$76,206	\$109,299
110-000-700-576-60-12-00	Overtime Wages-Fte	\$709	\$2,439	\$7,856	\$3,500	\$14,948	\$3,500	\$6,167	\$3,500
110-000-700-576-60-13-00	Regular Wages-PT	\$50,197	\$44,576	\$45,628	\$86,400	\$47,183	\$98,600	\$48,146	\$98,570
110-000-700-576-60-14-00	Overtime Wages-PT	\$648	\$1,286	\$2,865	\$1,500	\$5,058	\$1,500	\$2,194	\$1,500
110-000-700-576-60-15-00	Lesson Wages	\$2,108	\$2,673	\$2,444	\$3,000	\$1,547	\$3,000	\$986	\$3,000
110-000-700-576-60-21-00	Benefits Fte	\$42,888	\$39,456	\$46,624	\$48,000	\$48,920	\$51,100	\$32,651	\$51,690
110-000-700-576-60-21-01	Lesson Benefits	\$1,021	\$1,094	\$821	\$1,600	\$593	\$1,600	\$398	\$1,600
110-000-700-576-60-22-00	Benefits-PT	\$9,417	\$13,801	\$14,763	\$29,200	\$14,164	\$33,300	\$13,737	\$25,593
110-000-700-576-60-23-00	Unemployment	\$0	\$5,178	\$4,789	\$6,000	\$774	\$6,000	\$974	\$6,000
110-000-700-576-60-31-00	Office & Operating	\$5,683	\$4,584	\$7,951	\$10,815	\$5,113	\$12,815	\$8,718	\$12,815
110-000-700-576-60-31-02	Supplies-Range	\$3,833	\$5,062	\$216	\$4,500	\$2,740	\$4,500	\$3,262	\$4,500
110-000-700-576-60-31-08	Supplies-Golf Car Parts	\$2,284	\$2,872	\$4,830	\$4,000	\$7,975	\$2,000	\$3,733	\$2,750
110-000-700-576-60-34-00	Resale - Pro Shop	\$74,646	\$73,726	\$76,816	\$80,000	\$64,918	\$80,000	\$86,479	\$80,000
110-000-700-576-60-35-00	Rentals Carts & Clubs	\$0	\$0	\$420	\$2,600	\$2,740	\$2,000	\$273	\$2,500
110-000-700-576-60-35-02	Small Tools/minor Equipment	\$0	\$0	\$982	\$1,500	\$1,839	\$2,000	\$0	\$2,000
110-000-700-576-60-41-00	Professional Services	\$3,172	\$1,812	\$3,781	\$2,100	\$894	\$2,000	\$3,229	\$2,000
110-000-700-576-60-41-13	Prof Serv-Advertising/hdca	\$2,443	\$2,443	\$2,443	\$2,450	\$2,443	\$2,450	\$0	\$2,450
110-000-700-576-60-41-44	Professional Serv-Advertising	\$6,325	\$6,150	\$6,641	\$10,000	\$7,961	\$19,000	\$17,309	\$19,000

<b>Cont.</b>									
110-000-700-576-60-41-91	Prof Services-Admin Services	\$8,454	\$8,454	\$8,454	\$8,454	\$8,454	\$8,454	\$8,454	\$8,581
110-000-700-576-60-41-92	Prof Services-Finance Services	\$18,102	\$18,102	\$18,102	\$18,102	\$18,102	\$18,102	\$18,102	\$18,374
110-000-700-576-60-42-00	Communicate-Phone/postage/fax	\$7,908	\$8,234	\$8,422	\$10,500	\$7,685	\$9,000	\$5,613	\$8,500
110-000-700-576-60-43-00	Travel-Lodging/meals/mileage	\$1,022	\$1,109	\$1,218	\$3,200	\$1,964	\$3,000	\$1,284	\$3,500
110-000-700-576-60-44-00	Excise Tax/external Tax	\$2,603	\$3,254	\$3,045	\$5,500	\$3,193	\$5,000	\$2,418	\$3,200
110-000-700-576-60-45-00	Rentals & Leases	\$726	\$1,555	\$206	\$1,600	\$736	\$1,600	\$2,233	\$1,900
110-000-700-576-60-45-14	Rentals/leases - Cart Fleet	\$34,609	\$36,998	\$37,957	\$60,000	\$56,015	\$60,000	\$58,059	\$60,000
110-000-700-576-60-46-00	Insurance	\$26,679	\$30,493	\$34,130	\$33,600	\$33,080	\$36,400	\$33,667	\$33,700
110-000-700-576-60-47-00	Utility-W/s/g/electric	\$9,786	\$8,735	\$8,563	\$9,000	\$9,629	\$9,000	\$16,027	\$10,000
110-000-700-576-60-48-00	Repairs & Maintenance	\$6,059	\$5,941	\$9,154	\$10,000	\$15,100	\$10,000	\$3,244	\$10,000
110-000-700-576-60-49-00	Misc-Dues/subscribe/register	\$1,439	\$1,794	\$2,875	\$2,200	\$1,524	\$2,500	\$1,438	\$2,500
110-000-700-576-60-49-10	Misc-Credit Card Fees	\$22,162	\$26,293	\$26,149	\$28,000	\$28,236	\$27,500	\$24,438	\$27,500
110-000-700-589-00-00-00	Other Non-Expend-Deposit Ref	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	
	<b>Totals</b>	<b>\$441,431</b>	<b>\$444,311</b>	<b>\$490,599</b>	<b>\$590,321</b>	<b>\$516,643</b>	<b>\$622,031</b>	<b>\$479,440</b>	<b>\$616,522</b>

**Golf Grounds**

110-000-800-576-60-11-00	Regular Wages-Fte	\$127,154	\$102,276	\$121,513	\$126,800	\$122,206	\$126,500	\$91,312	\$130,274
110-000-800-576-60-12-00	Overtime Wages-Fte	\$137	\$48	\$514	\$1,000	\$8,961	\$1,000	\$4,094	\$1,000
110-000-800-576-60-13-00	Regular Wages-PT	\$105,627	\$92,100	\$83,198	\$131,700	\$100,270	\$127,800	\$84,882	\$127,790
110-000-800-576-60-14-00	Overtime Wages-PT	\$41	\$488	\$163	\$1,000	\$9,140	\$1,000	\$2,773	\$1,000
110-000-800-576-60-21-00	Benefits-Fte	\$54,770	\$56,530	\$55,756	\$61,000	\$51,889	\$64,600	\$39,387	\$65,935
110-000-800-576-60-22-00	Benefits-PT	\$24,521	\$30,102	\$24,263	\$50,600	\$34,664	\$49,500	\$24,887	\$33,473
110-000-800-576-60-23-00	Unemployment	\$17,833	\$9,807	\$7,013	\$15,000	\$9,667	\$15,000	\$13,465	\$15,000
110-000-800-576-60-31-00	Office & Operating	\$8,247	\$11,405	\$4,471	\$9,000	\$12,801	\$9,000	\$4,583	\$9,000
110-000-800-576-60-31-01	Supply-Irrigation Parts	\$8,187	\$7,313	\$3,941	\$5,000	\$3,565	\$5,000	\$5,197	\$7,000
110-000-800-576-60-31-02	Supply - Equipment Parts	\$22,619	\$24,741	\$27,971	\$23,000	\$21,217	\$23,000	\$11,674	\$23,000
110-000-800-576-60-31-04	Supply - Building Materials	\$129	\$0	\$317	\$1,000	\$78	\$600	\$68	\$600
110-000-800-576-60-31-05	Supply- Fertilizers/chemicals	\$49,440	\$53,406	\$56,061	\$58,000	\$69,097	\$53,000	\$29,953	\$53,000
110-000-800-576-60-31-07	Supply - Horticultural	\$6,653	\$12,970	\$12,791	\$20,000	\$14,862	\$15,000	\$10,255	\$20,000
110-000-800-576-60-32-00	Fuel Consumed	\$20,862	\$16,845	\$21,316	\$20,000	\$20,451	\$20,000	\$14,286	\$20,000
110-000-800-576-60-35-00	Small Tools/minor Equipment	\$2,697	\$4,992	\$7,815	\$6,000	\$24,838	\$6,000	\$2,753	\$6,000
110-000-800-576-60-41-00	Professional Services	\$1,780	\$2,765	\$2,318	\$10,000	\$10,736	\$3,000	\$1,337	\$8,000
110-000-800-576-60-41-44	Professional Serv-Advertising	\$0	\$31	\$0	\$0	\$30	\$0	\$0	
110-000-800-576-60-41-91	Prof Services-Admin Services	\$14,394	\$14,394	\$14,394	\$14,394	\$14,394	\$14,394	\$14,394	\$14,610
110-000-800-576-60-41-92	Prof Services-Finance Services	\$22,599	\$22,599	\$22,599	\$22,599	\$22,599	\$22,599	\$22,599	\$22,938
110-000-800-576-60-42-00	Communicate-Phone/postage/fax	\$2,734	\$2,179	\$2,302	\$1,200	\$2,121	\$1,200	\$1,197	\$1,200
110-000-800-576-60-43-00	Travel-Lodging/meal/mileage	\$194	\$1,020	\$121	\$2,500	\$710	\$1,500	\$420	\$1,500
110-000-800-576-60-45-00	Rentals & Leases	\$1,287	\$1,363	\$1,926	\$1,500	\$1,129	\$1,500	\$57	\$1,500
110-000-800-576-60-46-00	Insurance	\$26,679	\$30,493	\$34,130	\$33,600	\$33,080	\$36,400	\$33,667	\$36,400
110-000-800-576-60-47-00	Utility-W/s/g/electric	\$4,046	\$3,934	\$4,404	\$4,000	\$4,792	\$4,000	\$9,462	\$4,000

<b>Cont.</b>									
110-000-800-576-60-47-01	Utility-Irrigation	\$15,539	\$15,998	\$14,519	\$12,000	\$14,884	\$12,000	\$10,281	\$12,000
110-000-800-576-60-48-00	Repairs & Maintenance	\$233	\$4,701	\$1,404	\$14,000	\$14,244	\$2,500	\$6,794	\$5,000
110-000-800-576-60-49-00	Misc-Dues/register/subscribe	\$1,517	\$1,894	\$1,222	\$1,500	\$1,135	\$1,000	\$480	\$1,000
	<b>Totals</b>	<b>\$539,919</b>	<b>\$524,394</b>	<b>\$526,440</b>	<b>\$646,393</b>	<b>\$623,563</b>	<b>\$617,093</b>	<b>\$440,256</b>	<b>\$621,220</b>

**Recreation Fund Uses**

110-000-900-597-00-00-18	Tran Out-TO #650 Trust Fund	\$0	\$0	\$0	\$0	\$477	\$0	\$0	\$0
110-000-900-597-60-00-00	Tran Out-TO #310 Rec Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
	<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$477</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>

<b>Operating Expenditures</b>	<b>\$2,371,284</b>	<b>\$2,437,469</b>	<b>\$2,556,706</b>	<b>\$2,970,404</b>	<b>\$2,720,118</b>	<b>\$2,916,424</b>	<b>\$2,136,319</b>	<b>\$2,992,891</b>
<b>Transfers out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$477</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>
<b>Total Outlay</b>	<b>\$2,371,284</b>	<b>\$2,437,469</b>	<b>\$2,556,706</b>	<b>\$2,970,404</b>	<b>\$2,720,595</b>	<b>\$2,916,424</b>	<b>\$2,136,319</b>	<b>\$3,342,891</b>

## Parks and Recreation Fund Summary of Revenue and Expenditure by Cost Center

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Budgeted 2020
<b>GENERAL PARKS</b>						
General Parks	439,339	238,592	439,006	294,057	259,623	369,529
Less: Transfers In						
General Fund M&O	(50,000)	(50,000)				
Tourism - Restroom M&O	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Tourism - M&O	(200,000)		(150,000)			
General Parks Revenues Net Transfers	169,339	168,592	269,006	274,057	239,623	349,529
General Parks Expenditures	595,478	636,093	678,577	705,897	747,360	766,459
<b>General Parks Net Gain (Loss)</b>	<b>(426,139)</b>	<b>(467,501)</b>	<b>(409,571)</b>	<b>(431,841)</b>	<b>(507,737)</b>	<b>(416,930)</b>
Recreation Revenues	47,154	41,970	41,035	37,520	37,900	36,150
Recreation Expenditures	71,574	62,816	66,547	59,723	65,350	65,988
<b>Recreation Net Gain (Loss)</b>	<b>(24,420)</b>	<b>(20,846)</b>	<b>(25,512)</b>	<b>(22,204)</b>	<b>(27,450)</b>	<b>(29,838)</b>
RV Park Revenues	660,065	1,079,259	975,529	1,038,771	1,012,500	1,087,031
RV Park Expenditures	510,799	597,254	616,124	633,094	642,890	693,543
<b>RV Park Net Gain (Loss)</b>	<b>149,266</b>	<b>482,005</b>	<b>359,405</b>	<b>405,677</b>	<b>369,610</b>	<b>393,488</b>
Putting Course Revenues	135,042	171,401	154,486	163,629	168,000	163,000
Putting Course Expenditures	133,652	94,914	94,808	90,686	116,250	118,218
<b>Putting Course Net Gain (Loss)</b>	<b>1,390</b>	<b>76,487</b>	<b>59,678</b>	<b>72,943</b>	<b>51,750</b>	<b>44,782</b>
Marina Revenues	78,605	98,312	109,000	99,441	98,250	127,972
Marina Expenditures	78,429	77,687	83,611	90,036	105,450	110,941
<b>Marina Net Gain (Loss)</b>	<b>176</b>	<b>20,625</b>	<b>25,389</b>	<b>9,405</b>	<b>(7,200)</b>	<b>17,031</b>
<b>General Parks Revenues</b>	<b>1,090,205</b>	<b>1,559,534</b>	<b>1,549,056</b>	<b>1,613,417</b>	<b>1,556,273</b>	<b>1,763,682</b>
<b>General Parks Expenditure</b>	<b>1,389,932</b>	<b>1,468,764</b>	<b>1,539,667</b>	<b>1,579,436</b>	<b>1,677,300</b>	<b>1,755,149</b>
<b>REVENUE - GOLF COURSE AND GROUNDS</b>						
Golf Course	1,034,293	1,062,268	1,054,278	1,097,180	1,179,840	1,167,820
Less: Transfers In						
Tourism - M&O	(50,000)		(50,000)	(50,000)	(60,000)	(60,000)
Golf Course Revenues Net Transfers	984,293	1,062,268	1,004,278	1,047,180	1,119,840	1,107,820
<b>EXPENDITURE - GOLF COURSE AND GROUNDS</b>						
Golf Course	441,431	444,311	490,599	516,643	622,031	616,522
Grounds	539,919	524,394	526,440	623,563	617,093	621,220
<b>Golf Expenditure</b>	<b>981,350</b>	<b>968,705</b>	<b>1,017,039</b>	<b>1,140,206</b>	<b>1,239,124</b>	<b>1,237,742</b>

### Debt Service Fund (General Government) Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Councilmanic Debt</b>									
201-000-000-308-00-00-00	Beginning Fund Balance	\$1,605	\$1,688	\$2,042	\$2,042	\$2,046	\$2,046	\$2,048	\$2,046
<b>Operating Transfers-IN</b>									
201-000-000-397-42-00-18	Tran In-FM #301 For Street Cap	\$0	\$0	\$0	\$0	\$0	\$98,669	\$98,669	\$98,669
201-000-000-397-72-00-12	Tran In-FM #301 Cap Imp/lib	\$28,790	\$28,900	\$28,782	\$28,781	\$28,781	\$28,781	\$28,781	\$28,781
201-000-000-397-75-00-12	Tran In-FM #103 Tourism/marina	\$97,680	\$97,700	\$97,623	\$97,623	\$97,623	\$97,622	\$97,622	\$97,622
201-000-000-397-76-00-12	Tran In-FM #103 Tourism/shline	\$40,460	\$40,600	\$40,445	\$40,444	\$40,444	\$40,444	\$40,444	\$40,444
201-000-000-397-76-00-18	Tran In-FM #301 For Park Cap	\$0	\$0	\$0	\$0	\$0	\$42,146	\$42,146	\$42,146
<b>Annual Revenue</b>		\$166,930	\$167,200	\$166,850	\$166,848	\$166,848	\$307,662	\$307,662	\$307,661
<b>Available Resources: Revenue plus Beginning Balance</b>		\$168,535	\$168,888	\$168,892	\$168,890	\$168,894	\$309,708	\$309,710	\$309,707

<b>Operating Expenditures</b>	<b>\$166,846</b>	<b>\$166,846</b>	<b>\$166,846</b>	<b>\$166,848</b>	<b>\$166,846</b>	<b>\$307,662</b>	<b>\$266,016</b>	<b>\$307,661</b>
<b>Net Income</b>	<b>\$84</b>	<b>\$354</b>	<b>\$4</b>	<b>\$0</b>	<b>\$2</b>	<b>\$0</b>	<b>\$41,646</b>	<b>(\$0)</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$2,046</b>

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Special Assessment Debt</b>									
203-000-000-308-00-00-00	Beginning Fund Balance	125,595	125,869	126,526	127,803	127,803	-	-	
<b>Miscellaneous Revenues</b>									
203-000-000-361-11-00-00	Investment Interest	274	657	1,277	2,232	2,232	-	-	
<b>Annual Revenue</b>		274	657	1,277	2,232	2,232	-	-	-
<b>Available Resources: Revenue plus Beginning Balance</b>		125,869	126,526	127,803	130,035	130,035	-	-	-

### Debt Service Fund (General Government) Expenditure History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Councilmanic Debt</b>									
<b>Bond Principal</b>									
201-000-000-591-42-71-18	2018 GO Bond-ST Imp Prin	\$0	\$0	\$0	\$0	\$0	\$64,377	\$64,396	\$65,520
201-000-000-591-72-71-12	2012 Ncnb GO Bond-Library Prin	\$20,482	\$21,072	\$21,679	\$22,304	\$22,304	\$22,947	\$17,160	\$23,607
201-000-000-591-75-71-12	2012 Ncnb GO Bond-Marina Prin	\$69,474	\$71,475	\$73,534	\$75,653	\$75,652	\$77,832	\$58,205	\$80,074
201-000-000-591-76-71-12	2012 Ncnb GO Bond-Shline Prin	\$28,782	\$29,611	\$30,464	\$31,342	\$31,342	\$32,245	\$24,114	\$33,174
201-000-000-591-76-71-18	2018 GO Bond-Prk Imp Princ	\$0	\$0	\$0	\$0	\$0	\$27,498	\$27,506	\$27,987
<b>Interest &amp; Other Debt</b>									
201-000-000-592-42-83-18	2018 GO Bond-ST Cap Imp Intr	\$0	\$0	\$0	\$0	\$0	\$34,292	\$34,273	\$33,148
201-000-000-592-72-83-12	2012 Ncnb GO Bond-Library Int	\$8,299	\$7,709	\$7,101	\$6,477	\$6,477	\$5,834	\$4,437	\$5,173
201-000-000-592-75-83-12	2012 Ncnb GO Bond-Marina Int	\$28,148	\$26,146	\$24,087	\$21,970	\$21,969	\$19,790	\$15,050	\$17,548
201-000-000-592-76-83-12	2012 Ncnb GO Bond-Shline Int	\$11,661	\$10,832	\$9,979	\$9,102	\$9,102	\$8,199	\$6,235	\$7,270
201-000-000-592-76-83-18	2018 GO Bond-Prk Imp Int	\$0	\$0	\$0	\$0	\$0	\$14,648	\$14,640	\$14,159
	<b>Operating Expenditures</b>	<b>\$166,846</b>	<b>\$166,846</b>	<b>\$166,846</b>	<b>\$166,848</b>	<b>\$166,846</b>	<b>\$307,662</b>	<b>\$266,016</b>	<b>\$307,661</b>

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Special Assessment Debt</b>									
203-000-000-597-42-00-18	Tran Out-TO #302 Fund Closeout	\$0	\$0	\$0	\$130,035	\$130,035	\$0	\$0	\$0

## Sewer Operations Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Sewer Operations Fund</b>									
400-000-000-308-00-00-00	Beginning Fund Balance	\$623,054	\$495,645	\$571,815	\$483,000	\$503,810	\$401,325	\$733,304	\$857,699
400-000-000-333-97-03-00	Aug 2015 Fire Fed Indir Grant	\$0	\$31,995	\$0	\$0	\$0	\$0	\$0	
400-000-000-334-01-80-00	State Grant From Military Dept	\$0	\$5,332	\$0	\$0	\$0	\$0	\$0	
400-000-000-342-40-00-00	Inspection Fees	\$225	\$300	\$525	\$200	\$300	\$500		
400-000-000-343-50-01-00	Sewer Service Fees	\$1,403,049	\$1,660,266	\$1,772,036	\$1,730,630	\$2,017,700	\$1,790,115	\$1,700,897	\$2,266,886
400-000-000-343-50-03-00	Lake Chelan Sewer District	\$65,917	\$70,486	\$44,649	\$65,000	\$62,919	\$65,000	\$54,486	\$65,000
400-000-000-343-50-04-00	North Shore Sewer District	\$134,306	\$159,495	\$138,298	\$140,000	\$120,443	\$140,000	\$109,626	\$125,000
400-000-000-343-50-10-00	Sewer Test Fees	\$396	\$0	\$406	\$0	\$0	\$250	\$0	
400-000-000-343-55-00-00	Sewer Repairs	\$0	\$0	\$0	\$0	\$264	\$250	\$0	
400-000-000-361-11-00-00	Investment Interest	\$1,560	\$3,525	\$6,502	\$1,500	\$12,228	\$6,500	\$20,007	\$25,000
400-000-000-369-10-00-00	Sale of Surplus Equipment	\$40	\$10	\$0	\$0	\$0	\$0	\$1,383	
400-000-000-369-90-00-00	DO Not Use-Other Miscellaneous	\$1,237	\$415	\$0	\$0	\$0	\$0	\$0	
400-000-000-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$1,476	\$0	\$818	\$0	\$0	
400-000-000-397-41-00-18	Tran In-FM #633 Dev Deposits	\$0	\$0	\$0	\$0	\$14,715	\$0	\$0	
<b>Annual Revenue</b>		<b>\$1,606,730</b>	<b>\$1,931,824</b>	<b>\$1,963,892</b>	<b>\$1,937,330</b>	<b>\$2,229,387</b>	<b>\$2,002,615</b>	<b>\$1,886,399</b>	<b>\$2,481,886</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$2,229,784</b>	<b>\$2,427,468</b>	<b>\$2,535,707</b>	<b>\$2,420,330</b>	<b>\$2,733,197</b>	<b>\$2,403,940</b>	<b>\$2,619,703</b>	<b>\$3,339,585</b>

<b>Operating Expenditures</b>	<b>\$987,576</b>	<b>\$1,109,091</b>	<b>\$1,254,090</b>	<b>\$1,405,192</b>	<b>\$1,250,057</b>	<b>\$1,339,792</b>	<b>\$963,557</b>	<b>\$1,420,331</b>
<b>Transfers Out</b>	<b>\$746,563</b>	<b>\$746,563</b>	<b>\$777,807</b>	<b>\$749,836</b>	<b>\$749,836</b>	<b>\$568,936</b>	<b>\$568,936</b>	<b>\$994,332</b>
<b>Net Income - Operations Only</b>	<b>\$619,154</b>	<b>\$822,733</b>	<b>\$709,802</b>	<b>\$532,138</b>	<b>\$979,330</b>	<b>\$662,823</b>	<b>\$922,842</b>	<b>\$1,061,555</b>
<b>Annual Revenue - ALL Costs</b>	<b>(\$127,409)</b>	<b>\$76,170</b>	<b>(\$68,005)</b>	<b>(\$217,698)</b>	<b>\$229,494</b>	<b>\$93,887</b>	<b>\$353,906</b>	<b>\$67,223</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$924,922</b>
<b>Projected Target Balance</b>								<b>\$686,868</b>
**35% of average 3 year expenditure								

## Sewer Operations Fund Expenditure History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Sewer Operations Fund</b>									
<b>Administration</b>									
400-000-400-535-10-11-00	Regular Wages-Fte	\$50,562	\$46,038	\$76,038	\$116,100	\$77,941	\$81,700	\$50,036	\$113,636
400-000-400-535-10-12-00	Overtime Wages-Fte	\$318	\$364	\$69	\$300	\$113	\$300	\$91	\$300
400-000-400-535-10-21-00	Benefits-Fte	\$19,016	\$15,550	\$30,584	\$51,800	\$35,419	\$38,900	\$24,664	\$38,212
400-000-400-535-10-23-00	Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$258	
400-000-400-535-10-31-00	Office & Operating Supplies	\$1,357	\$2,611	\$1,460	\$2,500	\$3,299	\$2,500	\$1,703	\$2,500
400-000-400-535-10-32-93	Fuel Consumed-Interfund	\$3,251	\$2,828	\$2,879	\$3,000	\$3,054	\$3,000	\$2,355	\$3,000
400-000-400-535-10-35-00	Small Tools/minor Equipment	\$108	\$242	\$1,971	\$2,000	\$2,299	\$2,000	\$1,468	\$2,000
400-000-400-535-10-41-00	Professional Services	\$17,064	\$9,084	\$29,474	\$15,000	\$22,451	\$20,000	\$31,229	\$20,000
400-000-400-535-10-41-13	Prof Serv-Advertising/hdca	\$18,818	\$18,818	\$18,818	\$18,818	\$18,818	\$18,818	\$221	\$18,818
400-000-400-535-10-41-91	Prof Services-Admin Services	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,878	\$9,914
400-000-400-535-10-42-00	Comm-Phone/fax/postage	\$8,966	\$3,972	\$4,017	\$6,000	\$3,920	\$6,000	\$2,794	\$6,000
400-000-400-535-10-43-00	Travel-Lodging/meals/mileage	\$120	\$418	\$1,118	\$1,000	\$291	\$1,000	\$1,562	\$1,000
400-000-400-535-10-44-00	External Taxes	\$27,076	\$31,588	\$37,788	\$42,000	\$55,049	\$42,000	\$26,380	\$42,000
400-000-400-535-10-44-17	Intergovernmental Utility Tax	\$0	\$180,522	\$168,343	\$191,000	\$191,681	\$171,000	\$145,520	\$215,354
400-000-400-535-10-45-00	Rentals & Leases	\$2,030	\$1,936	\$2,157	\$2,500	\$1,652	\$2,500	\$1,702	\$2,500
400-000-400-535-10-46-00	Insurance	\$20,436	\$23,357	\$26,143	\$28,800	\$25,339	\$27,900	\$25,788	\$27,900
400-000-400-535-10-46-01	Insurance-Vehicle	\$780	\$891	\$997	\$1,000	\$967	\$1,100	\$984	\$1,100
400-000-400-535-10-47-00	Utilities-W/s/g/electric	\$670	\$624	\$840	\$1,000	\$888	\$1,000	\$593	\$1,000
400-000-400-535-10-48-00	Repairs & Maintenance	\$461	\$879	\$381	\$500	\$527	\$500	\$1,209	\$500
400-000-400-535-10-48-98	Repairs & Maint-Interfund	\$1,505	\$2,338	\$3,413	\$4,500	\$799	\$4,500	\$0	\$4,500
400-000-400-535-10-49-00	Misc-Dues/subscriptions/regs	\$257	\$115	\$2,469	\$500	\$597	\$500	\$2,277	\$500
	<b>Totals</b>	<b>\$182,560</b>	<b>\$351,941</b>	<b>\$418,724</b>	<b>\$498,085</b>	<b>\$454,872</b>	<b>\$434,985</b>	<b>\$330,709</b>	<b>\$510,734</b>

<b>Sewer Collection</b>									
400-000-500-535-80-11-00	Regular Wages-Fte	\$182,986	\$183,951	\$172,512	\$186,700	\$183,827	\$186,300	\$128,836	\$201,936
400-000-500-535-80-12-00	Overtime Wages-Fte	\$6,257	\$3,744	\$3,003	\$6,500	\$3,402	\$6,500	\$2,878	\$6,500
400-000-500-535-80-21-00	Benefits-Fte	\$77,124	\$75,441	\$75,361	\$83,000	\$71,348	\$85,400	\$54,957	\$88,190
400-000-500-535-80-23-00	Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$103	
400-000-500-535-80-31-00	Office & Operating	\$3,999	\$6,320	\$5,667	\$4,000	\$4,163	\$4,000	\$1,778	\$4,000
400-000-500-535-80-31-01	Equipment Parts	\$14,302	\$33,860	\$26,801	\$22,000	\$13,295	\$22,000	\$3,374	\$22,000
400-000-500-535-80-31-02	Sewer Line	\$3,684	\$347	\$11,675	\$5,000	\$643	\$5,000	\$2,641	\$5,000
400-000-500-535-80-31-04	Chemicals	\$10,196	\$2,492	\$17,676	\$13,000	\$8,056	\$13,000	\$835	\$13,000

<b>Cont.</b>									
400-000-500-535-80-31-05	Lcsd Supplies	\$4,205	\$0	\$0	\$0	\$0	\$0	\$3,218	
400-000-500-535-80-32-93	Fuel Consumed-Interfund	\$2,916	\$3,048	\$2,705	\$8,000	\$4,113	\$8,000	\$2,700	\$8,000
400-000-500-535-80-35-00	Small Tools/minor Equipment	\$897	\$443	\$1,721	\$2,000	\$1,343	\$2,000	\$303	\$2,000
400-000-500-535-80-41-00	Professional Services	\$3,105	\$1,834	\$3,649	\$6,000	\$16,414	\$12,000	\$36,508	\$12,000
400-000-500-535-80-41-91	Prof Services-Admin Services	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,914
400-000-500-535-80-41-92	Prof Services-Finance Services	\$29,942	\$29,942	\$29,942	\$29,942	\$29,942	\$29,942	\$29,942	\$30,391
400-000-500-535-80-42-00	Comm-Phone/fax/postage	\$5,472	\$7,823	\$7,892	\$7,000	\$6,873	\$7,000	\$5,012	\$7,000
400-000-500-535-80-43-00	Travel-Lodging/meals/mileage	\$524	\$45	\$0	\$1,000	\$295	\$1,000	\$0	\$1,000
400-000-500-535-80-45-00	Rentals & Leases	\$0	\$0	\$122	\$500	\$0	\$500	\$0	\$500
400-000-500-535-80-47-00	Utilities-W/s/g/electric	\$6,859	\$8,452	\$7,894	\$7,000	\$7,508	\$7,000	\$5,227	\$7,000
400-000-500-535-80-48-00	Repairs & Maintenance	\$17,086	\$934	\$7,395	\$5,000	\$1,820	\$5,000	\$5,203	\$5,000
400-000-500-535-80-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$0	\$600	\$850	\$600	\$1,350	\$600
400-000-500-535-80-48-98	Repairs & Maint-Interfund	\$39,389	\$20,205	\$22,500	\$30,000	\$17,103	\$30,000	\$17,129	\$30,000
400-000-500-535-80-49-00	Misc-Dues/subscriptions/regs	\$270	\$589	\$1,195	\$500	\$356	\$500	\$957	\$500
400-000-500-535-80-97-00	Welding/fabrication-DO Not Use	\$268	\$360	\$0	\$0	\$0	\$0	\$0	
	<b>Totals</b>	<b>\$419,249</b>	<b>\$389,597</b>	<b>\$407,475</b>	<b>\$427,509</b>	<b>\$381,119</b>	<b>\$435,509</b>	<b>\$312,718</b>	<b>\$454,531</b>

**Sewer Treatment**

400-000-600-535-80-11-00	Regular Wages-Fte	\$138,645	\$141,979	\$136,301	\$147,000	\$146,974	\$141,500	\$100,775	\$131,991
400-000-600-535-80-12-00	Overtime Wages-Fte	\$17,801	\$5,820	\$5,043	\$7,000	\$2,055	\$6,000	\$2,071	\$6,000
400-000-600-535-80-21-00	Benefits-Fte	\$61,108	\$61,695	\$60,773	\$68,600	\$72,904	\$66,800	\$44,474	\$61,738
400-000-600-535-80-31-00	Office & Operating	\$3,885	\$2,611	\$1,209	\$3,000	\$2,071	\$3,000	\$917	\$3,000
400-000-600-535-80-31-01	Building Supplies	\$329	\$699	\$33	\$1,000	\$337	\$1,000	\$98	\$1,000
400-000-600-535-80-31-02	Lab Supplies	\$2,008	\$2,792	\$3,333	\$3,500	\$1,438	\$3,500	\$1,583	\$3,500
400-000-600-535-80-31-03	Electrical Inventory	\$0	\$31	\$0		\$0	\$0		
400-000-600-535-80-31-04	Equipment Parts	\$29,309	\$10,956	\$40,802	\$35,000	\$20,883	\$35,000	\$11,467	\$35,000
400-000-600-535-80-31-05	Supplies-Odor Control Media	\$0	\$0	\$12,000	\$12,000	\$10,858	\$12,000	\$0	\$12,000
400-000-600-535-80-31-06	Grounds Maintenance Supplies	\$3,153	\$3,480	\$1,773	\$3,000	\$1,790	\$3,000	\$805	\$3,000
400-000-600-535-80-31-07	Sewer Pump Parts	\$0	\$0	\$0	\$0	\$0	\$0	\$118	
400-000-600-535-80-31-08	Chemicals	\$11,412	\$27,278	\$20,579	\$27,000	\$19,502	\$27,000	\$6,274	\$27,000
400-000-600-535-80-32-93	Fuel Consumed-Interfund	\$2,448	\$1,943	\$2,029	\$8,000	\$1,477	\$8,000	\$808	\$8,000
400-000-600-535-80-35-00	Small Tools/minor Equipment	\$1,195	\$240	\$2,202	\$3,000	\$1,288	\$3,000	\$750	\$3,000
400-000-600-535-80-41-00	Professional Services	\$4,045	\$7,474	\$8,141	\$7,000	\$6,621	\$10,000	\$15,249	\$10,000
400-000-600-535-80-41-01	Professional Service/biosolids	\$2,248	\$5,601	\$5,469	\$3,000	\$17,413	\$3,000	\$5,504	\$3,000
400-000-600-535-80-41-02	Professnl Srv- Sewer Testing	\$0	\$0	\$20,670	\$25,000	\$5,199	\$25,000	\$786	\$25,000
400-000-600-535-80-41-44	Professional Serv-Advertising	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$500
400-000-600-535-80-41-91	Prof Services-Admin Services	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,767	\$9,914
400-000-600-535-80-41-92	Prof Services-Finance Services	\$12,831	\$12,831	\$12,831	\$12,831	\$12,831	\$12,831	\$12,831	\$13,023
400-000-600-535-80-42-00	Comm-Phone/fax/postage	\$4,609	\$3,924	\$3,632	\$4,000	\$3,466	\$4,000	\$2,626	\$4,000

<b>Cont.</b>									
400-000-600-535-80-43-00	Travel-Lodging/meals/mileage	\$493	\$760	\$543	\$1,000	\$353	\$1,000	\$204	\$1,000
400-000-600-535-80-45-00	Rentals & Leases	\$1,654	\$1,042	\$1,765	\$1,500	\$1,841	\$1,500	\$1,597	\$1,500
400-000-600-535-80-47-00	Utilities-W/s/g/electric	\$48,224	\$44,025	\$45,192	\$48,000	\$52,183	\$48,000	\$36,014	\$48,000
400-000-600-535-80-48-00	Repairs & Maintenance	\$4,161	\$4,368	\$9,054	\$2,000	\$865	\$2,000	\$62,014	\$2,000
400-000-600-535-80-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$0	\$400	\$0	\$400	\$0	\$400
400-000-600-535-80-48-98	Repairs & Maint-Interfund	\$3,044	\$1,761	\$9,000	\$12,000	\$3,976	\$12,000	\$1,531	\$12,000
400-000-600-535-80-49-00	Miscellaneous	\$13,651	\$9,764	\$11,274	\$19,000	\$15,303	\$19,000	\$0	\$19,000
400-000-600-535-80-49-01	Misc-Dues/subscriptions/regs	\$593	\$609	\$565	\$500	\$1,889	\$500	\$1,866	\$500
	<b>Totals</b>	<b>\$376,613</b>	<b>\$361,450</b>	<b>\$423,980</b>	<b>\$464,598</b>	<b>\$413,284</b>	<b>\$459,298</b>	<b>\$320,131</b>	<b>\$445,066</b>

**Chelan-Manson**

400-000-800-535-60-41-00	Professional Services	\$9,154	\$6,102	\$3,911	\$15,000	\$782	\$10,000	\$0	\$10,000
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**Capital and Equipment Replacement Transfers**

400-000-400-597-35-00-95	Tran Out-TO #502 Equip Replace	\$1,248	\$1,248	\$27,272	\$2,100	\$2,100	\$2,100	\$2,100	\$2,420
400-000-500-597-35-00-95	Tran Out-TO #502 Equip Replace	\$42,985	\$42,985	\$46,657	\$42,845	\$42,845	\$61,945	\$61,945	\$59,448
400-000-600-597-35-00-95	Tran Out-TO #502 Equip Replace	\$2,330	\$2,330	\$3,878	\$4,891	\$4,891	\$4,891	\$4,891	\$3,977
400-000-900-597-36-00-00	Tran Out-TO #407 Sewer Capital	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$500,000	\$500,000	\$928,487

<b>Operating Expenditures</b>	<b>\$987,576</b>	<b>\$1,109,091</b>	<b>\$1,254,090</b>	<b>\$1,405,192</b>	<b>\$1,250,057</b>	<b>\$1,339,792</b>	<b>\$963,557</b>	<b>\$1,420,331</b>
<b>Transfers out</b>	<b>\$746,563</b>	<b>\$746,563</b>	<b>\$777,807</b>	<b>\$749,836</b>	<b>\$749,836</b>	<b>\$568,936</b>	<b>\$568,936</b>	<b>\$994,332</b>
<b>Total Outlay</b>	<b>\$1,734,139</b>	<b>\$1,855,654</b>	<b>\$2,031,897</b>	<b>\$2,155,028</b>	<b>\$1,999,893</b>	<b>\$1,908,728</b>	<b>\$1,532,493</b>	<b>\$2,414,663</b>

## Water Operations Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Water Operations Fund</b>									
401-000-000-308-00-00-00	Beginning Fund Balance	\$620,212	\$635,142	\$632,161	\$521,000	\$543,484	\$306,264	\$551,160	\$663,299
401-000-000-333-97-03-00	Aug 2015 Fire Fed Indir Grant	\$0	\$31,995	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-334-01-80-00	State Grant From Military Dept	\$0	\$5,332	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-343-40-01-00	Water Service Fees	\$1,866,219	\$2,087,691	\$2,129,151	\$2,094,905	\$2,216,194	\$2,110,596	\$1,754,531	\$2,584,913
401-000-000-343-45-00-00	Repairs/meters & Lines	\$223	\$241	\$2,638	\$0	\$135	\$0	\$911	
401-000-000-361-11-00-00	Investment Interest	\$1,678	\$3,892	\$6,615	\$1,000	\$10,303	\$7,000	\$14,114	\$18,000
401-000-000-369-10-00-00	Sale of Metal, Scrap & Junk	\$40	\$10	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-369-90-00-00	DO Not Use-Other Miscellaneous	\$185	\$225	\$0	\$0	\$0	\$0	\$0	\$0
401-000-000-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$482	\$0	\$1,047	\$0	\$184	
401-000-000-397-41-00-18	Tran In-FM #633 Dev Deposits	\$0	\$0	\$0	\$0	\$14,715	\$0	\$0	
<b>Annual Revenue</b>		<b>\$1,868,345</b>	<b>\$2,129,386</b>	<b>\$2,138,887</b>	<b>\$2,095,905</b>	<b>\$2,242,395</b>	<b>\$2,117,596</b>	<b>\$1,769,741</b>	<b>\$2,602,913</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$2,488,557</b>	<b>\$2,764,528</b>	<b>\$2,771,048</b>	<b>\$2,616,905</b>	<b>\$2,785,878</b>	<b>\$2,423,860</b>	<b>\$2,320,902</b>	<b>\$3,266,212</b>

<b>Operating Expenditures</b>	<b>\$1,102,829</b>	<b>\$1,372,781</b>	<b>\$1,471,113</b>	<b>\$1,620,372</b>	<b>\$1,478,266</b>	<b>\$1,635,344</b>	<b>\$1,083,287</b>	<b>\$1,699,007</b>
<b>Transfers Out</b>	<b>\$750,586</b>	<b>\$759,586</b>	<b>\$756,452</b>	<b>\$756,452</b>	<b>\$756,452</b>	<b>\$384,352</b>	<b>\$384,352</b>	<b>\$961,097</b>
<b>Net Income - Operations Only</b>	<b>\$765,516</b>	<b>\$756,606</b>	<b>\$667,774</b>	<b>\$475,533</b>	<b>\$764,129</b>	<b>\$482,252</b>	<b>\$686,454</b>	<b>\$903,906</b>
<b>Annual Revenue - ALL Costs</b>	<b>\$14,930</b>	<b>(\$2,980)</b>	<b>(\$88,678)</b>	<b>(\$280,919)</b>	<b>\$7,677</b>	<b>\$97,900</b>	<b>\$302,102</b>	<b>(\$57,191)</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$606,108</b>
<b>Projected Target Balance</b>								<b>\$769,375</b>
**35% of average 3 year expenditure								

## Water Operations Fund Expenditure History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Water Operations Fund</b>									
<b>Administration</b>									
401-000-000-534-10-11-00	Regular Wages-Fte	\$111,838	\$109,418	\$107,138	\$151,700	\$98,275	\$112,900	\$72,165	\$147,416
401-000-000-534-10-12-00	Overtime Wages-Fte	\$449	\$783	\$91	\$500	\$97	\$500	\$78	\$500
401-000-000-534-10-21-00	Benefits-Fte	\$40,418	\$38,035	\$41,076	\$65,600	\$42,016	\$52,100	\$33,748	\$35,541
401-000-000-534-10-23-00	Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$309	
401-000-000-534-10-31-00	Office & Operating	\$2,719	\$5,153	\$3,698	\$4,000	\$3,181	\$4,000	\$2,270	\$4,000
401-000-000-534-10-32-93	Fuel Consumed-Interfund	\$632	\$937	\$1,237	\$1,000	\$1,216	\$1,000	\$1,581	\$1,000
401-000-000-534-10-35-00	Small Tools/minor Equipment	\$117	\$223	\$2,456	\$2,000	\$2,146	\$2,000	\$1,307	\$2,000
401-000-000-534-10-41-00	Professional Services	\$7,631	\$23,416	\$29,197	\$11,000	\$16,112	\$10,000	\$9,848	\$10,000
401-000-000-534-10-41-13	Prof Serv-Advertising/hdca	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$0	\$49,200
401-000-000-534-10-41-44	Professional Serv-Advertising	\$0	\$724	\$792	\$500	\$624	\$500	\$221	\$500
401-000-000-534-10-41-91	Prof Services-Admin Services	\$10,684	\$10,684	\$10,684	\$10,684	\$10,684	\$10,684	\$10,684	\$10,844
401-000-000-534-10-42-00	Comm-Phone/fax/postage	\$7,928	\$6,238	\$7,174	\$8,000	\$8,760	\$8,000	\$6,278	\$8,000
401-000-000-534-10-43-00	Travel-Lodging/meals/mileage	\$871	\$787	\$1,101	\$2,000	\$593	\$2,000	\$1,476	\$2,000
401-000-000-534-10-44-00	Excise Taxes/external Taxes	\$66,250	\$69,898	\$72,960	\$92,000	\$91,589	\$92,000	\$45,420	\$92,000
401-000-000-534-10-44-17	Intergovernmental Utility Tax	\$0	\$195,651	\$202,269	\$210,100	\$210,538	\$200,507	\$146,194	\$245,567
401-000-000-534-10-45-00	Rentals & Leases	\$991	\$867	\$1,055	\$1,200	\$518	\$1,200	\$533	\$1,200
401-000-000-534-10-46-00	Insurance	\$20,436	\$23,357	\$26,143	\$25,700	\$25,339	\$27,880	\$25,788	\$27,880
401-000-000-534-10-46-01	Insurance-Vehicle	\$1,089	\$1,245	\$1,393	\$1,400	\$1,351	\$1,485	\$1,375	\$1,485
401-000-000-534-10-47-00	Utilities-W/s/g/electric	\$670	\$624	\$840	\$2,000	\$888	\$2,000	\$593	\$2,000
401-000-000-534-10-48-00	Repairs & Maintenance	\$923	\$678	\$457	\$1,000	\$1,033	\$1,000	\$1,145	\$1,000
401-000-000-534-10-48-98	Repairs & Maint-Interfund	\$5,911	\$1,859	\$5,305	\$6,900	\$990	\$6,900	\$2,124	\$6,900
401-000-000-534-10-49-00	Misc-Dues/subscriptions/regs	\$4,482	\$2,556	\$2,068	\$4,000	\$1,232	\$4,000	\$2,708	\$4,000
401-000-000-534-10-51-17	Intrgov Svcs-Water Monitoring	\$0	\$0	\$0	\$20,000	\$14,500	\$20,000	\$20,000	\$20,000
401-000-000-589-01-00-00	Misc Nonexpenditures-Refund	\$0	\$961	\$0	\$0	\$0	\$0	\$0	
	<b>Totals</b>	<b>\$333,241</b>	<b>\$543,293</b>	<b>\$566,333</b>	<b>\$670,484</b>	<b>\$580,881</b>	<b>\$609,856</b>	<b>\$385,846</b>	<b>\$673,033</b>

<b>Water Production</b>									
401-000-100-534-80-11-00	Regular Wages-Fte	\$92,084	\$130,398	\$144,369	\$146,200	\$146,486	\$149,600	\$108,926	\$141,790
401-000-100-534-80-12-00	Overtime Wages-Fte	\$19,926	\$14,429	\$18,693	\$15,000	\$12,048	\$15,000	\$5,419	\$15,000
401-000-100-534-80-21-00	Benefits-Fte	\$44,684	\$63,340	\$73,920	\$74,800	\$78,806	\$81,200	\$55,929	\$73,705
401-000-100-534-80-31-00	Office & Operating	\$8,042	\$7,786	\$4,657	\$6,000	\$6,869	\$6,000	\$3,809	\$6,000
401-000-100-534-80-31-01	Building Materials	\$1,401	\$186	\$47	\$1,000	\$926	\$1,000	\$1,235	\$1,000



<b>Cont.</b>									
401-000-200-534-80-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$406	\$1,000	\$340	\$1,000	\$917	\$1,000
401-000-200-534-80-48-98	Repairs & Maint-Interfund	\$30,108	\$50,325	\$31,500	\$42,000	\$39,963	\$69,900	\$11,621	\$69,900
401-000-200-534-80-49-00	Misc-Dues/subscriptions/regs	\$171	\$1,453	\$1,149	\$100	\$871	\$100	\$19,429	\$400
401-000-200-534-80-97-00	Welding/fabrication-DO Not Use	\$239	\$1,444	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$470,094</b>	<b>\$465,549</b>	<b>\$525,263</b>	<b>\$557,048</b>	<b>\$514,400</b>	<b>\$604,848</b>	<b>\$397,416</b>	<b>\$620,288</b>

**Capital and Equipment Replacement Transfers**

401-000-000-597-34-00-95	Tran Out-TO #502 Equip Replace	\$1,130	\$1,130	\$2,953	\$2,953	\$2,953	\$2,953	\$2,953	\$3,134
401-000-100-597-34-00-95	Tran Out-TO #502 Equip Replace	\$10,360	\$19,360	\$5,728	\$5,728	\$5,728	\$5,728	\$5,728	\$8,306
401-000-200-597-34-00-95	Tran Out-TO #502 Equip Replace	\$39,096	\$39,096	\$47,771	\$47,771	\$47,771	\$75,671	\$75,671	\$59,247
401-000-900-597-35-00-00	Tran Out-TO #406 Water Capital	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$300,000	\$300,000	\$890,410

<b>Operating Expenditures</b>	<b>\$1,102,829</b>	<b>\$1,372,781</b>	<b>\$1,471,113</b>	<b>\$1,620,372</b>	<b>\$1,478,266</b>	<b>\$1,635,344</b>	<b>\$1,083,287</b>	<b>\$1,699,007</b>
<b>Transfers out</b>	<b>\$750,586</b>	<b>\$759,586</b>	<b>\$756,452</b>	<b>\$756,452</b>	<b>\$756,452</b>	<b>\$384,352</b>	<b>\$384,352</b>	<b>\$961,097</b>
<b>Total Outlay</b>	<b>\$1,853,415</b>	<b>\$2,132,367</b>	<b>\$2,227,565</b>	<b>\$2,376,824</b>	<b>\$2,234,718</b>	<b>\$2,019,696</b>	<b>\$1,467,639</b>	<b>\$2,660,104</b>

**Utility Debt Service Fund (Water and Sewer) Revenue History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Water &amp; Sewer Bond Fund</b>									
402-000-000-308-00-00-00	Beginning Fund Balance Reserve	17,723	7,974	7,583	7,488	7,484	996	997	996
402-000-001-397-34-00-12	Tran In-FM #406 For Debt Pmts	342,700	377,688	118,108	108,934	108,934	112,737	112,737	427,579
402-000-001-397-35-00-09	Tran In-FM #407 For Debt Pmts	659,796	657,699	654,527	651,366	651,356	592,789	592,789	811,130
<b>Annual Revenue</b>		<b>1,002,496</b>	<b>1,035,387</b>	<b>772,635</b>	<b>760,300</b>	<b>760,290</b>	<b>705,526</b>	<b>705,526</b>	<b>1,238,709</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>1,020,219</b>	<b>1,043,361</b>	<b>780,218</b>	<b>767,788</b>	<b>767,774</b>	<b>706,522</b>	<b>706,523</b>	<b>1,239,705</b>

<b>Operating Expenditures</b>	<b>\$1,012,245</b>	<b>\$1,035,778</b>	<b>\$772,735</b>	<b>\$766,788</b>	<b>\$766,777</b>	<b>\$705,526</b>	<b>\$705,526</b>	<b>\$1,238,709</b>
<b>Net Income</b>	<b>(\$9,749)</b>	<b>(\$391)</b>	<b>(\$100)</b>	<b>(\$6,488)</b>	<b>(\$6,487)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$996</b>

**Utility Debt Service Fund (Water and Sewer) Expenditure History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Water &amp; Sewer Bond Fund</b>									
<b>Principal</b>									
402-000-000-591-34-72-16	2009 Refunding Bond-Prin/water	\$200,000.00	\$210,000.00	\$0.00	0	\$0.00	\$0.00	0	
402-000-000-591-34-78-19	1999 Irrigation-Prin/water	\$9,256.89	\$37,027.58	\$0.00	0	\$0.00	\$0.00	0	
402-000-000-591-34-78-20	1999 Dwsrf-Prin/water	\$107,368.42	\$107,368.42	\$107,368.42	\$107,368.00	\$107,368.00	\$107,369.00	\$107,368.64	\$107,367
402-000-000-591-34-78-22	2020 Water Infrastructure Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197,855
402-000-000-591-35-78-18	2008 Pwtf-Prin/wwtp II Design	\$55,395.66	\$55,395.66	\$55,395.65	\$55,396.00	\$55,395.66	\$0.00	\$0.00	
402-000-000-591-35-78-21	2001 Pwtf-Prin/sewer	\$254,648.40	\$254,648.40	\$254,648.40	\$254,649.00	\$254,648.40	\$254,649.00	\$254,648.40	\$254,649
402-000-000-591-35-78-23	2020 Sewer Infrastrucure Prin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,399
402-000-000-591-35-78-41	2011 Pwtf-Prin/phase II Const	\$316,142.44	\$316,142.44	\$316,142.44	\$316,142.00	\$316,142.44	\$316,142.00	\$316,142.44	\$316,142
<b>Debt Interest</b>									
402-000-000-592-34-83-16	2009 Refunding Bond-Int/water	\$18,870.00	\$9,870.00	\$0.00	0	\$0.00	\$0.00	0	
402-000-000-592-34-83-19	1999 Irrigation-Interest/water	\$424.27	\$391.88	\$0.00	0	\$0.00	\$0.00	0	
402-000-000-592-34-83-20	1999 Dwsrf-Interest/water	\$16,105.26	\$13,421.05	\$10,736.84	\$8,054.00	\$8,052.63	\$5,368.00	\$5,368.43	\$2,684
402-000-000-592-34-85-16	Registration Costs-Refund Bond	\$425.00	\$0.00	\$101.92	0	\$0.00	\$0.00	\$0.00	
402-000-000-592-34-83-22	2020 Water Infrastructure Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,673
402-000-000-592-35-83-18	2008 Pwtf-Int/wwtp II Design	\$4,062.35	\$3,323.74	\$2,215.83	\$1,109.00	\$1,107.91	\$0.00	0	
402-000-000-592-35-83-21	2001 Pwtf-Interest/sewer	\$8,169.97	\$7,639.45	\$6,366.21	\$5,100.00	\$5,092.97	\$3,820.00	\$3,819.73	\$2,546
402-000-000-592-35-83-23	2020 Sewer Infrastrucure Int	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,106
402-000-000-592-35-83-41	2011 Pwtf-Int/wwtp II Const	\$21,376.57	\$20,549.26	\$19,758.91	\$18,970.00	\$18,968.54	\$18,178.00	\$18,178.19	\$17,288
	<b>Operating Expenditures</b>	<b>\$1,012,245</b>	<b>\$1,035,778</b>	<b>\$772,735</b>	<b>\$766,788</b>	<b>\$766,777</b>	<b>\$705,526</b>	<b>\$705,526</b>	<b>\$1,238,709</b>

## Sanitation Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Sanitation</b>									
403-000-000-308-00-00-00	Beginning Fund Balance	\$145,818	\$144,558	\$127,237	\$235,000	\$236,156	\$204,632	\$201,161	\$203,808
403-000-000-334-00-77-00	State Grant-Des/energy	\$1,849	\$0	\$0	\$0	\$0	\$0	\$0	
403-000-000-343-70-00-00	Garbage Collection Fees	\$970,026	\$1,191,901	\$1,299,233	\$1,396,900	\$1,366,204	\$1,367,515	\$1,085,919	\$1,525,501
403-000-000-343-75-00-00	Dumpster/can Repair	\$116	\$478	\$0	\$0	\$0	\$0	\$0	
403-000-000-345-29-00-00	Other Environ Serv-Pud Rebate	\$0	\$1,166	\$0	\$0	\$0	\$0	\$0	
403-000-000-361-11-00-00	Investment Interest	\$295	\$758	\$2,238	\$200	\$4,541	\$400	\$5,914	\$4,500
403-000-000-362-20-00-00	Dumpster Rentals	\$24,235	\$30,018	\$35,221	\$25,000	\$35,032	\$31,000	\$30,013	\$35,732
403-000-000-369-10-00-01	Sale of Recycled Computers	\$11,461	\$11,513	\$6,923	\$5,000	\$4,187	\$0	\$0	
403-000-000-369-10-00-02	Sale of Recycled Materials	\$100,972	\$81,270	\$94,956	\$50,000	\$46,852	\$0	\$4,366	
403-000-000-369-40-00-00	Judgements And Settlements	\$0	\$0	\$1,881	\$0	\$0	\$0		
403-000-000-369-90-00-00	DO Not Use-Other Misc. Revenue	\$1,686	\$67	\$0	\$0	\$0	\$0		
403-000-000-369-91-00-00	Other Misc. Revenue	\$0	\$0	\$656	\$0	\$266	\$0	\$154	
403-000-100-395-20-00-00	Insurance Recovery for Capital Asset	\$0	\$0	\$0	\$0	\$0	\$0	\$4,170	
<b>Annual Revenue</b>		<b>\$1,110,642</b>	<b>\$1,317,172</b>	<b>\$1,441,109</b>	<b>\$1,477,100</b>	<b>\$1,457,083</b>	<b>\$1,398,915</b>	<b>\$1,130,537</b>	<b>\$1,565,733</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$1,256,459</b>	<b>\$1,461,730</b>	<b>\$1,568,346</b>	<b>\$1,712,100</b>	<b>\$1,693,238</b>	<b>\$1,603,547</b>	<b>\$1,331,698</b>	<b>\$1,769,541</b>

<b>Operating Expenditures</b>	<b>\$1,031,698</b>	<b>\$1,243,930</b>	<b>\$1,240,369</b>	<b>\$1,311,789</b>	<b>\$1,265,170</b>	<b>\$1,394,573</b>	<b>\$893,138</b>	<b>\$1,463,031</b>
<b>Transfers Out</b>	<b>\$80,203</b>	<b>\$91,105</b>	<b>\$91,821</b>	<b>\$226,945</b>	<b>\$226,907</b>	<b>\$77,295</b>	<b>\$75,295</b>	<b>\$146,424</b>
<b>Net Income - Operations Only</b>	<b>\$78,944</b>	<b>\$73,242</b>	<b>\$200,739</b>	<b>\$165,311</b>	<b>\$191,913</b>	<b>\$4,342</b>	<b>\$237,399</b>	<b>\$102,702</b>
<b>Annual Revenue - ALL Costs</b>	<b>(\$1,260)</b>	<b>(\$17,863)</b>	<b>\$108,918</b>	<b>(\$61,634)</b>	<b>(\$34,995)</b>	<b>(\$72,953)</b>	<b>\$162,104</b>	<b>(\$43,722)</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$160,086</b>
<b>Projected Target Balance</b>								<b>\$465,382</b>
**35% of average 3 year expenditure								

## Sanitation Fund Expenditure History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Sanitation</b>									
<b>Garbage</b>									
403-000-100-537-80-11-00	Regular Wages-Fte	\$80,585	\$80,168	\$83,314	\$90,200	\$95,127	\$84,700	\$65,291	\$97,997
403-000-100-537-80-12-00	Overtime Wages-Fte	\$3,629	\$1,691	\$775	\$2,000	\$1,118	\$2,000	\$2	\$2,000
403-000-100-537-80-21-00	Benefits-Fte	\$34,478	\$37,151	\$35,726	\$38,300	\$44,913	\$37,800	\$28,529	\$43,421
403-000-100-537-80-31-00	Office & Operating	\$1,243	\$547	\$1,703	\$1,800	\$2,433	\$1,800	\$1,296	\$1,800
403-000-100-537-80-31-01	Dumpsters & Parts	\$4,895	\$1,881	\$2,007	\$7,200	\$7,199	\$7,500	\$7,114	\$7,500
403-000-100-537-80-32-93	Fuel Consumed-Interfund	\$20,011	\$18,082	\$18,580	\$25,000	\$28,576	\$25,000	\$21,042	\$25,000
403-000-100-537-80-35-00	Small Tools/minor Equipment	\$108	\$0	\$0	\$21,500	\$1,114	\$2,500	\$384	\$2,500
403-000-100-537-80-41-00	Professional Services	\$769	\$1,039	\$2,429	\$2,000	\$3,047	\$2,000	\$4,588	\$2,000
403-000-100-537-80-41-13	Prof Serv-Advertising/hdca	\$7,553	\$7,553	\$7,553	\$7,560	\$7,553	\$7,560	\$0	\$7,560
403-000-100-537-80-41-17	Prof Svc-Solid Waste Study	\$0	\$0	\$15,986	\$600	\$544	\$0	\$0	
403-000-100-537-80-41-44	Professional Serv-Advertising	\$0	\$773	\$251	\$100	\$1,522	\$100	\$0	\$10,000
403-000-100-537-80-41-91	Prof Services-Admin Services	\$10,007	\$10,007	\$10,007	\$10,007	\$10,007	\$10,007	\$10,007	\$10,157
403-000-100-537-80-41-92	Prof Services-Finance Services	\$29,368	\$29,368	\$29,368	\$29,368	\$29,368	\$29,368	\$29,368	\$29,809
403-000-100-537-80-42-00	Comm-Phone/fax/postage	\$5,767	\$4,826	\$5,331	\$5,000	\$4,520	\$5,000	\$3,531	\$5,000
403-000-100-537-80-43-00	Travel-Lodging/meals/mileage	\$300	\$373	\$457	\$600	\$291	\$600	\$216	\$600
403-000-100-537-80-44-00	Excise Taxes/external Taxes	\$47,893	\$54,039	\$60,517	\$55,000	\$66,225	\$62,000	\$39,810	\$62,000
403-000-100-537-80-44-17	Intergovernmental Utility Tax	\$0	\$119,941	\$123,431	\$126,100	\$129,762	\$129,914	\$81,731	\$144,923
403-000-100-537-80-45-00	Rentals & Leases	\$346	\$289	\$369	\$1,000	\$192	\$1,000	\$198	\$1,000
403-000-100-537-80-46-00	Insurance	\$9,135	\$10,440	\$11,686	\$11,500	\$11,326	\$12,500	\$11,527	\$12,500
403-000-100-537-80-46-01	Insurance-Vehicle	\$1,246	\$1,424	\$1,593	\$1,600	\$1,544	\$1,760	\$1,572	\$1,760
403-000-100-537-80-47-00	Solid Waste Transfer Fees	\$438,247	\$481,765	\$491,276	\$490,000	\$472,055	\$490,000	\$332,996	\$490,000
403-000-100-537-80-47-01	Utilities-PW Bldg/shop	\$670	\$624	\$840	\$800	\$888	\$800	\$593	\$800
403-000-100-537-80-48-00	Repairs & Maintenance	\$606	\$966	\$77	\$500	\$229	\$500	\$82	\$500
403-000-100-537-80-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$600
403-000-100-537-80-48-98	Repairs & Maint-Interfund	\$60,824	\$49,091	\$51,750	\$69,000	\$83,411	\$69,000	\$58,527	\$69,000
403-000-100-537-80-49-00	Misc-Dues/subscriptions/regs	\$0	\$76	\$305	\$0	\$263	\$500	\$532	\$500
403-000-100-537-80-51-00	Chelan County	\$5,600	\$9,076	\$9,076	\$9,000	\$9,076	\$9,100	\$6,807	\$9,100
403-000-100-537-80-52-19	Chelan Co-Haz Waste Facility	\$0	\$0	\$0	\$0	\$0	\$14,850	\$14,850	\$17,500
403-000-100-537-80-97-00	Welding/fabrication-DO Not Use	\$724	\$1,212	\$0	\$0	\$0	\$0	\$0	
403-000-100-589-00-00-00	Sanitation- Refunds	\$0	\$1,528	\$0	\$0	\$0	\$0	\$0	
	<b>Totals</b>	<b>\$764,004</b>	<b>\$923,932</b>	<b>\$964,406</b>	<b>\$1,006,235</b>	<b>\$1,012,301</b>	<b>\$1,008,359</b>	<b>\$720,592</b>	<b>\$1,055,527</b>

**Recycling Programs**

403-000-200-537-80-11-00	Regular Wages-Fte	\$113,418	\$110,757	\$109,968	\$116,700	\$113,113	\$105,400	\$73,733	\$120,841
403-000-200-537-80-12-00	Overtime Wages-Fte	\$256	\$3,242	\$2,123	\$500	\$692	\$1,000	\$299	\$1,000
403-000-200-537-80-13-00	Regular Wages-PT	\$16,683	\$42,129	\$12,880	\$23,700	\$18,386	\$0	\$0	
403-000-200-537-80-14-00	Overtime Wages-PT	\$169	\$1,903	\$767	\$500	\$1,153	\$0	\$0	
403-000-200-537-80-21-00	Benefits-Fte	\$51,635	\$45,690	\$46,748	\$52,900	\$47,655	\$49,700	\$30,268	\$55,499
403-000-200-537-80-22-00	Benefits-PT	\$4,255	\$11,552	\$3,407	\$11,000	\$5,545	\$0	\$0	
403-000-200-537-80-23-00	Unemployment	\$0	\$0	\$520	\$0	\$198	\$0	\$0	
403-000-200-537-80-31-00	Office & Operating	\$6,139	\$8,487	\$7,128	\$7,000	\$10,428	\$7,000	\$910	\$7,000
403-000-200-537-80-31-01	Equipment Parts	\$303	\$52	\$27	\$1,000	\$0	\$1,000	\$0	\$1,000
403-000-200-537-80-31-02	Dumpster Repair & Replacement	\$0	\$0	\$0	\$0	\$0	\$7,500	\$12,280	\$7,500
403-000-200-537-80-32-00	Fuel	\$1,914	\$3,085	\$2,536	\$3,000	\$1,905	\$3,000	\$1,026	\$3,000
403-000-200-537-80-32-93	Fuel Consumed-Interfund	\$4,013	\$3,995	\$3,910	\$6,000	\$1,818	\$25,000	\$606	\$25,000
403-000-200-537-80-34-00	Resale Materials	\$1,483	\$1,383	\$49	\$3,000	\$0	\$0	\$0	
403-000-200-537-80-35-00	Small Tools/minor Equipment	\$0	\$0	\$0	\$1,000	\$0	\$2,500	\$0	\$2,500
403-000-200-537-80-41-00	Professional Services	\$9,320	\$2,079	\$10,479	\$1,000	\$3,959	\$1,000	\$725	\$1,000
403-000-200-537-80-41-01	Prof Services-Recycling Study	\$328	\$0	\$15,986	\$2,000	\$1,894	\$0	\$0	
403-000-200-537-80-41-19	Recycling Disposal	\$0	\$0	\$0	\$0	\$18,774	\$70,000	\$15,641	\$70,000
403-000-200-537-80-41-44	Professional Serv-Advertising	\$0	\$0	\$106	\$400	\$0	\$400	\$0	\$400
403-000-200-537-80-41-92	Prof Services-Finance Services	\$3,334	\$3,334	\$3,334	\$3,334	\$3,334	\$3,334	\$3,334	\$3,384
403-000-200-537-80-42-00	Comm-Phone/fax/postage	\$1,869	\$2,376	\$2,481	\$3,000	\$2,446	\$3,000	\$1,730	\$3,000
403-000-200-537-80-43-00	Travel-Lodging/meals/mileage	\$15	\$0	\$0	\$600	\$0	\$600	\$0	\$600
403-000-200-537-80-44-00	Excise Taxes/external Taxes	\$492	\$594	\$529	\$600	\$271	\$600	\$21	\$600
403-000-200-537-80-45-00	Rentals & Leases	\$267	\$197	\$159	\$1,000	\$360	\$1,000	\$116	\$1,000
403-000-200-537-80-46-00	Insurance	\$7,692	\$8,792	\$9,841	\$9,700	\$9,538	\$10,500	\$9,707	\$10,500
403-000-200-537-80-46-01	Insurance-Vehicle	\$1,012	\$1,156	\$1,294	\$1,320	\$1,255	\$1,380	\$1,277	\$1,380
403-000-200-537-80-47-00	Utilities-W/s/g/electric	\$3,486	\$2,687	\$2,660	\$5,000	\$2,720	\$5,000	\$1,317	\$5,000
403-000-200-537-80-48-00	Repairs & Maintenance	\$35	\$829	\$75	\$4,000	\$0	\$4,000	\$0	\$4,000
403-000-200-537-80-48-97	Repair & Maint-Weld/fab	\$0	\$0	\$13,829	\$14,000	\$4,618	\$14,000	\$935	\$14,000
403-000-200-537-80-48-98	Repairs & Maint-Interfund	\$24,620	\$45,669	\$24,750	\$33,000	\$2,647	\$69,000	\$18,598	\$69,000
403-000-200-537-80-49-00	Misc-Dues/subscriptions/regs	\$290	\$580	\$376	\$300	\$160	\$300	\$21	\$300
403-000-200-537-80-97-00	Welding/fabrication-DO Not Use	\$14,665	\$19,428	\$0	\$0	\$0	\$0	\$0	
	<b>Totals</b>	<b>\$267,694</b>	<b>\$319,998</b>	<b>\$275,963</b>	<b>\$305,554</b>	<b>\$252,869</b>	<b>\$386,214</b>	<b>\$172,546</b>	<b>\$407,504</b>

**Transfers Out and Capital Activity**

403-000-100-597-37-00-95	Tran Out-TO #502 Equip Replace	\$58,744	\$58,744	\$55,784	\$55,784	\$55,784	\$58,909	\$58,909	\$27,165
403-000-200-597-37-00-95	Tran Out-TO #502 Equip Replace	\$7,530	\$7,530	\$13,261	\$13,261	\$13,261	\$16,386	\$16,386	\$35,759
403-000-900-594-37-41-19	Prof Serv-PW Fac Design	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	
403-000-900-594-37-62-17	Bldg/struct- Sliding Door	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403-000-900-594-37-62-77	Bldg/struct-Des Hvac	\$2,452	\$0	\$0	\$0	\$0	\$0	\$0	
403-000-900-594-37-64-01	Mach & Equip-Dumpsters	\$11,477	\$17,691	\$17,583	\$0	\$0	\$0	\$0	
403-000-900-594-37-64-11	Mach & Equip-Recycng Container	\$0	\$5,189	\$5,194	\$157,900	\$157,862	\$0	\$0	
403-000-900-594-37-64-16	Mach & Equip-Heat/air Unit	\$0	\$866	\$0	\$0	\$0	\$0	\$0	
403-000-900-594-37-64-49	Mach & Equip-Replace Computers	\$0	\$543	\$0	\$0	\$0	\$0	\$0	
403-000-900-597-48-00-20	DPW Building	\$0	\$543	\$0	\$0	\$0	\$0	\$0	\$83,500
	<b>Operating Expenditures</b>	<b>\$1,031,698</b>	<b>\$1,243,930</b>	<b>\$1,240,369</b>	<b>\$1,311,789</b>	<b>\$1,265,170</b>	<b>\$1,394,573</b>	<b>\$893,138</b>	<b>\$1,463,031</b>
	<b>Transfers out and Capital</b>	<b>\$80,203</b>	<b>\$91,105</b>	<b>\$91,821</b>	<b>\$226,945</b>	<b>\$226,907</b>	<b>\$77,295</b>	<b>\$75,295</b>	<b>\$146,424</b>
	<b>Total Outlay</b>	<b>\$1,111,901</b>	<b>\$1,335,035</b>	<b>\$1,332,190</b>	<b>\$1,538,734</b>	<b>\$1,492,077</b>	<b>\$1,471,868</b>	<b>\$968,433</b>	<b>\$1,609,455</b>

## Equipment Replacement Rental Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Equipment Rental</b>									
502-000-000-308-00-00-00	Beginning Fund Balance	\$1,457,874	\$1,256,185	\$1,276,381	\$1,456,000	\$1,407,004	\$1,377,237	\$1,393,675	\$852,157
502-000-000-344-50-00-00	Fuel Sales	\$1,296	\$2,079	\$2,185	\$1,000	\$2,225	\$1,000	\$2,167	\$1,500
502-000-000-348-30-00-00	Vehicle Repairs	\$209,485	\$294,280	\$230,538	\$300,000	\$206,841	\$265,000	\$151,570	\$250,000
502-000-000-348-30-00-01	Other Interfund Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$3,223	\$0
502-000-000-348-50-00-00	Interfund Fuel Sales	\$63,967	\$59,781	\$63,713	\$80,000	\$75,706	\$80,000	\$54,043	\$80,000
502-000-000-348-70-00-00	Welding/fabrication	\$17,829	\$24,357	\$17,464	\$20,000	\$8,576	\$20,000	\$8,843	\$18,000
502-000-000-361-11-00-00	Investment Interest	\$8,145	\$10,140	\$13,761	\$7,000	\$20,904	\$7,000	\$17,575	\$15,000
502-000-000-361-40-76-18	Loan Interest Received	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$15,294
502-000-000-369-10-00-00	Sale of Surplus	\$0	\$0	\$0	\$0	\$0	\$0	\$73,101	\$0
502-000-000-369-90-00-00	DO Not Use-Other Miscellaneous	\$0	\$333	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$4,297	\$0	\$0	\$0	\$0	\$0
502-000-000-381-20-76-18	Loan Repay Received	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$150,000
502-000-000-397-48-00-95	Tran In-FM Other Funds -Adds								\$59,500
502-000-000-397-48-00-95	Tran In-FM Other Funds -Repl.	\$249,517	\$258,517	\$272,810	\$248,482	\$248,482	\$342,482	\$342,482	\$249,001
<b>Annual Revenue</b>		<b>\$550,238</b>	<b>\$649,487</b>	<b>\$604,768</b>	<b>\$818,482</b>	<b>\$562,735</b>	<b>\$715,482</b>	<b>\$653,003</b>	<b>\$838,295</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$2,008,112</b>	<b>\$1,905,673</b>	<b>\$1,881,149</b>	<b>\$2,274,482</b>	<b>\$1,969,739</b>	<b>\$2,092,719</b>	<b>\$2,046,678</b>	<b>\$1,690,452</b>

<b>Operating Expenditures</b>	<b>\$348,398</b>	<b>\$455,551</b>	<b>\$302,133</b>	<b>\$373,900</b>	<b>\$352,214</b>	<b>\$383,900</b>	<b>\$270,492</b>	<b>\$390,437</b>
<b>Capital and Debt Service</b>	<b>\$403,529</b>	<b>\$173,741</b>	<b>\$172,012</b>	<b>\$900,000</b>	<b>\$223,850</b>	<b>\$875,000</b>	<b>\$781,127</b>	<b>\$492,000</b>
<b>Net Income - Operations Only</b>	<b>\$201,840</b>	<b>\$193,936</b>	<b>\$302,635</b>	<b>\$444,582</b>	<b>\$210,521</b>	<b>\$331,582</b>	<b>\$382,511</b>	<b>\$447,858</b>
<b>Annual Revenue - ALL Costs</b>	<b>(\$201,688)</b>	<b>\$20,196</b>	<b>\$130,623</b>	<b>(\$455,418)</b>	<b>(\$13,329)</b>	<b>(\$543,418)</b>	<b>(\$398,616)</b>	<b>(\$44,142)</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$808,015</b>
<b>Projected Target Balance (Operating Funds)</b>								<b>\$129,488</b>
**35% of average 3 year expenditure								
<b>Equipment Replacement Balance</b>								<b>\$675,189</b>
<b>Operating Reserve Balance</b>								<b>\$132,826</b>

## Equipment Rental Fund Expenditure History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed 2020
<b>Equipment Rental Fund</b>									
502-000-000-548-30-11-00	Regular Wages-Fte	\$54,293	\$93,344	\$54,156	\$55,400	\$58,272	\$59,800	\$43,025	\$64,510
502-000-000-548-30-12-00	Overtime Wages-Fte	\$976	\$1,712	\$2,356	\$1,000	\$2,476	\$1,000	\$1,715	\$1,000
502-000-000-548-30-21-00	Benefits-Fte	\$23,654	\$40,705	\$24,167	\$24,700	\$26,461	\$27,700	\$18,809	\$29,229
502-000-000-548-30-31-00	Office & Operating	\$20,035	\$16,708	\$14,259	\$18,000	\$14,049	\$18,000	\$6,882	\$18,000
502-000-000-548-30-31-01	Supplies-Lubricants	\$5,216	\$11,830	\$7,527	\$8,000	\$14,588	\$10,000	\$4,220	\$10,000
502-000-000-548-30-31-02	Supplies-Vehicle Parts	\$85,611	\$110,157	\$48,813	\$80,000	\$63,730	\$80,000	\$55,629	\$80,000
502-000-000-548-30-31-03	Supplies-Fabrication	\$390	\$898	\$183	\$1,000	\$1,345	\$1,000	\$1,111	\$1,000
502-000-000-548-30-31-04	Supplies-Welding	\$650	\$1,252	\$417	\$1,500	\$1,129	\$1,500	\$322	\$1,500
502-000-000-548-30-31-05	Supplies-Tires	\$17,022	\$32,857	\$14,010	\$20,000	\$14,501	\$20,000	\$6,726	\$20,000
502-000-000-548-30-34-00	Fuel Purchased For Resale	\$53,856	\$61,418	\$60,258	\$75,000	\$76,553	\$75,000	\$57,446	\$75,000
502-000-000-548-30-35-00	Small Tools/minor Equipment	\$2,203	\$2,293	\$3,271	\$5,000	\$6,594	\$5,000	\$1,769	\$5,000
502-000-000-548-30-41-00	Professional Services	\$942	\$1,706	\$646	\$1,000	\$2,925	\$1,000	\$511	\$1,000
502-000-000-548-30-41-91	Prof Services-Admin Services	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500	\$19,793
502-000-000-548-30-41-92	Prof Services-Finance Services	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$17,255
502-000-000-548-30-42-00	Comm-Phone/fax/postage	\$1,211	\$1,727	\$1,901	\$2,000	\$1,792	\$2,000	\$1,265	\$2,000
502-000-000-548-30-43-00	Travel-Lodging/meals/mileage	\$982	\$157	\$53	\$2,000	\$46	\$2,000	\$276	\$2,000
502-000-000-548-30-45-00	Rentals & Leases	\$0	\$0	\$0	\$300	\$46	\$300	\$56	\$300
502-000-000-548-30-47-00	Utilities-W/s/g/electric	\$11,650	\$12,220	\$14,586	\$10,000	\$14,597	\$10,000	\$10,032	\$10,000
502-000-000-548-30-48-00	Repairs & Maintenance	\$24,127	\$19,792	\$8,540	\$21,000	\$6,582	\$21,000	\$14,035	\$21,000
502-000-000-548-30-49-00	Misc-Dues/subscriptions/regs	\$0	\$45	\$190	\$100	\$45	\$100	\$0	\$100
502-000-000-548-30-49-02	Misc-Crane Inspection	\$1,028	\$1,028	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000
502-000-000-548-60-46-00	Insurance	\$8,053	\$9,204	\$10,302	\$10,200	\$9,985	\$11,000	\$10,162	\$10,750
502-000-000-548-60-49-00	Miscellaneous	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$348,398</b>	<b>\$455,551</b>	<b>\$302,133</b>	<b>\$373,900</b>	<b>\$352,214</b>	<b>\$383,900</b>	<b>\$270,492</b>	<b>\$390,437</b>

### Other Financing Uses

<b>Inerfund Bathroom Renovation Loan and Capital Expenditures</b>									
502-000-000-581-10-00-18	Interfund Loan TO #310	\$0	\$0	\$0	\$600,000	\$0	\$600,000	\$600,000	\$0
502-000-000-594-34-64-13	Mach/equip-Utility Tk-Water	\$0	\$33,996	\$0	\$32,000	\$29,626	\$0	\$0	\$0
502-000-000-594-34-64-18	Mach/equip-Dump Trk (water)	\$0	\$0	\$0	\$65,000	\$0	\$90,000	\$0	\$0
502-000-000-594-35-64-16	Mach/equip-Sewer Service Truck	\$0	\$0	\$118,713	\$0	\$0	\$0	\$0	\$0
502-000-000-594-34-64-20	Mach/Equip-Water Truck	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
502-000-000-594-35-64-21	Mach/equip-1/2 Ton Sewer PU	\$0	\$0	\$0	\$30,000	\$29,852	\$0	\$0	\$0

<b>Cont.</b>									
502-000-000-594-37-64-16	Mach/equ-Recycle Hook Lift Trk	\$0	\$39,721	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-37-64-18	Mach/equip-Recycle Forklift	\$0	\$25,327	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-37-64-20	Mach/Equip-Recycling Truck	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,000
502-000-000-594-37-64-27	Mach/equip-Garbage Truck	\$278,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-42-64-17	Mach/equip-PW Director Vehicle	\$0	\$0	\$31,710	\$50	\$45	\$0	\$0	\$0
502-000-000-594-42-64-18	Mach/equip-8/10 YD Dump Truck	\$95,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-42-64-28	Mach/equip-Strt Line Striper	\$0	\$0	\$0	\$8,000	\$6,781	\$0	\$0	\$0
502-000-000-594-46-64-20	Mach/equip-1/2 Ton Pickup	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,000
502-000-000-594-46-64-21	Mach/equip-V Snow Plow Blade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,500
502-000-000-594-48-62-17	Bldg Imp-Deck/railing Replcmt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-48-62-27	Bldg Imp-Covered Walkways	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-48-62-37	Bldg Imp- Led Lights Shop	\$0	\$0	\$6,604	\$0	\$0	\$0	\$0	\$0
502-000-000-594-48-64-13	Mach/equip-Engineer's Vehicle	\$0	\$0	\$0	\$30,000	\$29,952	\$0	\$0	\$0
502-000-000-594-48-64-15	Mach/equip-Diagnostic Tool	\$3,798	\$0	\$0	\$6,920	\$6,919	\$0	\$0	\$0
502-000-000-594-48-64-16	Mach/equip-Utility Serv Truck	\$0	\$0	\$0	\$60,000	\$59,870	\$0	\$0	\$0
502-000-000-594-48-64-17	Mach/equip- Cmpctr 4 Mini Excv	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-48-64-18	Mach/equip-Mechanic's Truck	\$0	\$0	\$0	\$56,000	\$55,786	\$0	\$0	\$0
502-000-000-594-48-64-19	Mach/equip-Front End Loader	\$0	\$0	\$0	\$0	\$0	\$160,000	\$158,948	\$0
502-000-000-594-48-64-20	Mach/equip-Shop Wire Feed Welder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
502-000-000-594-48-64-26	Mach/equip-Backhoe	\$0	\$73,792	\$0	\$6,900	\$0	\$0	\$0	\$0
502-000-000-594-48-64-27	Mach/equip-Tlr 4 Mini Excvtr	\$0	\$0	\$14,986	\$0	\$0	\$0	\$0	\$0
502-000-000-594-48-64-28	Mach/equip-Tire Balancing Mach	\$0	\$0	\$0	\$0	\$0	\$10,000	\$8,100	\$0
502-000-000-594-48-64-29	Mach/equip-Truck Mntd Crane	\$0	\$0	\$0	\$0	\$0	\$15,000	\$14,079	\$0
502-000-000-594-48-64-38	Mach/equip-Oil Burner	\$0	\$0	\$0	\$5,130	\$5,020	\$0	\$0	\$0
502-000-000-594-48-64-46	Caterpillar Diag Softwar	\$0	\$903	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-594-58-64-19	Mach/equip-Planning Vehicle	\$24,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502-000-000-597-48-00-20	DPW Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,500
	<b>Totals</b>	<b>\$403,529</b>	<b>\$173,741</b>	<b>\$172,012</b>	<b>\$900,000</b>	<b>\$223,850</b>	<b>\$875,000</b>	<b>\$781,127</b>	<b>\$492,000</b>

<b>Operating Expenditures</b>	<b>\$348,398</b>	<b>\$455,551</b>	<b>\$302,133</b>	<b>\$373,900</b>	<b>\$352,214</b>	<b>\$383,900</b>	<b>\$270,492</b>	<b>\$390,437</b>
<b>Transfers out</b>	<b>\$403,529</b>	<b>\$173,741</b>	<b>\$172,012</b>	<b>\$900,000</b>	<b>\$223,850</b>	<b>\$875,000</b>	<b>\$781,127</b>	<b>\$492,000</b>
<b>Total Outlay</b>	<b>\$751,926</b>	<b>\$629,292</b>	<b>\$474,145</b>	<b>\$1,273,900</b>	<b>\$576,064</b>	<b>\$1,258,900</b>	<b>\$1,051,618</b>	<b>\$882,437</b>

# Capital Revenue and Expenditure Budget Detail by Fund

**Capital Improvements Fund (General Government Operations) Revenue History and Proposed 2020 Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Capital Improvement</b>									
301-000-000-308-00-00-00	Beginning Fund Balance	474,077	594,752	245,225	381,000	427,106	1,137,820	1,365,231	151,504
301-000-000-308-00-00-00	Beg. Balance REET 1							242,796	390,515
301-000-000-308-00-00-00	Beg. Balance REET 2							588,168	623,854
301-000-000-318-34-00-00	Reet 1 - 1st 1/4%	191,242	176,080	216,303	140,000	221,877	140,000	152,193	169,736
301-000-000-318-35-00-00	Reet II - 2nd 1/4%	191,242	176,080	216,303	140,000	221,877	140,000	152,193	169,736
301-000-000-331-20-10-15	Faa Grant	566,799	25,760	20,146	-	900	-	68,672	
301-000-000-333-14-22-13	Ind Fed Grant/cdbg-Library	24,500	-	-	-	-	-	-	
301-000-000-334-00-77-00	State Grant-Des/energy	248,023	-	-	-	-	-	-	
301-000-000-334-03-60-15	State/wsdot Grant	31,489	2,851	-	-	-	-	-	
301-000-000-345-29-00-00	Other Environ Serv-Pud Rebate	-	24,069	-	-	-	-	-	
301-000-000-361-11-00-00	Investment Interest	1,293	2,934	3,846	2,000	15,545	3,000	25,244	20,000
301-000-000-367-11-00-18	Donations-Woodin Landing Proj	-	-	-	-	-	11,218	-	
301-000-000-369-90-00-00	DO Not Use-Misc Revenues	-	116	-	-	-	-	-	
301-000-000-379-00-46-15	DO Not Use-Contribute FR LC AI	39,637	-	-	-	-	-	-	
301-000-000-381-10-46-15	From Gen Fund/interfund Loan	-	-	-	-	-	-	-	
301-000-000-395-10-00-16	Proceeds of Capital Assets	-	179,609	-		-	-	-	
301-000-000-397-00-00-17	Tran In-FM #001 Fin Policies	-	-	-	107,000	107,000	-	-	
301-000-000-397-01-00-12	Tran In-FM #001 For Capital	25,972	59,208	32,507	425,000	425,000	300,000	300,000	83,100
301-000-000-397-73-00-16	Tran In-FM #001-Capital/arts	-	6,900	6,900	6,900	6,900	6,900	6,900	6,900
<b>Annual Revenue</b>		<b>\$1,320,198</b>	<b>\$653,606</b>	<b>\$496,005</b>	<b>\$820,900</b>	<b>\$999,099</b>	<b>\$601,118</b>	<b>\$705,201</b>	<b>\$449,472</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$1,794,275</b>	<b>\$1,248,358</b>	<b>\$741,230</b>	<b>\$1,201,900</b>	<b>\$1,426,204</b>	<b>\$1,738,938</b>	<b>\$2,901,396</b>	<b>\$1,615,345</b>

Capital Expenditures	\$1,170,733	\$319,233	\$285,342	\$186,115	\$32,192	\$395,299	\$165,009	\$237,147
Transfers out	\$28,790	\$683,900	\$28,782	\$28,781	\$28,781	\$169,596	\$169,596	\$344,694
Net Income - Capital Only	\$149,466	\$334,372	\$210,663	\$634,785	\$966,907	\$205,819	\$540,192	\$212,325
Annual Revenue - ALL Costs	\$120,676	(\$349,528)	\$181,881	\$606,004	\$938,126	\$36,223	\$370,596	(\$132,369)
Projected Cash Balance 12/31/2020								\$1,033,504
Projected Target Balance								N/A

**Projected Ending Cash on Hand Balance**

Local Funds	\$24,357
Ending Fund Balance REET 1	\$411,470
Ending Fund Balance REET 2	\$597,677

Reconciliation of 2020 Proposed Budget Local Funds Ending Balance to CIP Ending Balance Projection:				
		CIP Capital Improvements for Local Funds at 12/31/2020		\$ 13,729
		Less: Public Arts Funding Carried Forward		\$ (9,372)
		Plus: Interest Earnings included in 2020 Budget but Not in CIP		\$ 20,000
		2020 Projected Ending Balance of Local Funds		\$ 24,357

**Current Expense (General Government Operations) Capital History and Proposed 2020 Expenditure Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Budget 2020
<b>General Government Operations Capital</b>									
<b>Legislative</b>									
301-000-000-594-11-64-15	Council Chamber Laptop	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-11-64-16	Mach/equip-Council Mobile Dev	\$0	\$6,373	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-11-64-19	Mach/equip-Council Chamber AV	\$0	\$0	\$0	\$0	\$0	\$50,000	\$49,824	\$0
	<b>Totals</b>	<b>\$615</b>	<b>\$6,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$49,824</b>	<b>\$0</b>
<b>Administration</b>									
301-000-000-594-13-41-15	Prof Serv-City Website Upgrade	\$0	\$31,694	\$2,216	\$0	\$0	\$0	\$0	\$0
301-000-000-594-13-64-15	Mach/equip-Time-Attend System	\$4,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-13-64-16	Mach/equip-Clerk Agenda Sftwar	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-13-64-17	Mach/equip-Main Server Replace	\$0	\$0	\$14,030	\$0	\$0	\$0	\$0	\$0
301-000-000-594-13-64-18	Mach/equip-Clerk Rcrd Mngmt	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0
301-000-000-594-13-64-20	Mach/equip-2 Ipads for City Clerk Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600
301-000-000-594-13-64-26	City Admin/clerk Pc's	\$0	\$3,344	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-13-64-28	Mach/equip-Records Mgmt Softwr	\$0	\$0	\$0	\$4,700	\$4,700	\$0	\$4,536	\$0
	<b>Totals</b>	<b>\$4,224</b>	<b>\$38,538</b>	<b>\$16,246</b>	<b>\$79,700</b>	<b>\$4,700</b>	<b>\$0</b>	<b>\$4,536</b>	<b>\$1,600</b>
<b>Financial &amp; Records Services</b>									
301-000-000-594-14-64-12	Mach/equip-Accounting Software	\$0	\$0	\$0	\$60,000	\$0	\$75,000	\$44,503	\$0
301-000-000-594-14-64-13	Mach & Equip-Servers Replaced	\$0	\$0	\$0	\$0	\$0	\$37,000	\$32,077	\$0
301-000-000-594-14-64-14	Mach/Equip-Replace old Pc's/OS7	\$0	\$4,620	\$4,391	\$0	\$0	\$0	\$0	\$15,275
301-000-000-594-14-64-18	Mach/equip- Postage Mtr Rplcmt	\$0	\$0	\$0	\$6,400	\$5,284	\$0	\$0	\$0
301-000-000-594-14-64-19	Mach/equip-Copier Replacement	\$0	\$0	\$0	\$0	\$0	\$9,000	\$7,547	\$0
	<b>Totals</b>	<b>\$0</b>	<b>\$4,620</b>	<b>\$4,391</b>	<b>\$66,400</b>	<b>\$5,284</b>	<b>\$121,000</b>	<b>\$84,127</b>	<b>\$15,275</b>
<b>General Services</b>									
301-000-000-594-18-62-12	Bldg & Structure-C H Remodel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000
301-000-000-594-18-61-15	Land Improve-Library Fencing	\$1,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-18-62-15	Bldg/struct-Library Remodel	\$13,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-18-62-25	Bldg/struct-Carpet Old Pud Bld	\$2,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-18-62-77	Bldg Imp-Hvac/lighting/solar	\$231,215	\$7,921	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-18-64-15	Mach/equip-CH Network Router	\$1,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-18-75-14	Bldg/struct-Pud Sales Agreeemnt	\$212,118	\$212,118	\$212,118	\$0	\$0	\$0	\$0	\$0
301-000-000-594-18-64-20	Mach/equip-Technology Reserve Approp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
301-000-000-594-18-64-21	Mach/equip-Downtown Water Bottle Filling stations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
301-000-000-594-18-75-14	Bldg/struct-Pud Sales Agreeemnt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$462,999</b>	<b>\$220,039</b>	<b>\$212,118</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>

<b>Airport</b>									
301-000-000-594-46-61-15	Land For Runway Expansion	\$684,982	\$39,986	\$30,000	\$0	\$0	\$0	\$5,898	\$0
	<b>Totals</b>	<b>\$684,982</b>	<b>\$39,986</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,898</b>	<b>\$0</b>
<b>Community Planning and Economic Development</b>									
301-000-000-594-58-41-19	Land Imp-North Shore Trail Pln	\$0	\$0	\$0	\$0	\$0	\$60,000	\$10,178	\$45,000
301-000-000-594-58-41-20	Land Imp-Shoreline Access Dev	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
301-000-000-594-58-41-29	Land Imp-Dwntwn Stscape Pln	\$0	\$0	\$0	\$0	\$0	\$30,000	\$2,637	\$0
301-000-000-594-58-41-39	Land Imp-Lakeside Trail Dsn				\$0	\$0	\$63,000	\$0	\$0
301-000-000-594-58-62-17	Bldg Improve-Ele Upgrades B/P	\$0	\$0	\$6,120	\$0	\$0	\$0	\$0	\$0
301-000-000-594-58-64-12	Mach/equip-Code & Permit PC	\$1,466	\$4,145	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-58-64-17	Mach/equip-Permitting Software	\$0	\$0	\$5,750	\$0	\$0	\$0	\$0	0
301-000-000-594-58-64-18	Mach/equip- Compr Planner	\$0	\$0	\$0	\$2,500	\$2,248	\$2,400	\$2,451	\$0
301-000-000-594-58-64-19	Mach/equip-Gis Lic Upgrad	\$0	\$0	\$0	\$0	\$0	\$5,700	(\$5,134)	\$5,000
301-000-000-594-58-64-26	Mach/equip-Bldg I-Pad	\$0	\$624	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-58-64-28	Mach/equip-Code Enfr Vehcl	\$0	\$0	\$0	\$15,000	\$14,784	\$0	\$0	\$0
301-000-000-594-58-64-29	Mach/equip-Bike Racks	\$0	\$0	\$0	\$0	\$0	\$3,600	\$0	\$0
	<b>Totals</b>	<b>\$1,466</b>	<b>\$4,769</b>	<b>\$11,870</b>	<b>\$17,500</b>	<b>\$17,032</b>	<b>\$164,700</b>	<b>\$10,132</b>	<b>\$100,000</b>
<b>Property Development</b>									
301-000-000-594-59-41-19	Land Imp-Apl Blsm TO Dwntwn TR	\$0	\$0	\$0	\$0	\$0	\$26,359	\$0	0
301-000-000-594-59-61-13	Land Imp-Riverwalk PK Entrance	\$16,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0
301-000-000-594-59-61-17	Land Imp-Woodin Ave Landing	\$0	\$0	\$8,032	\$0	\$0	\$0	\$0	\$0
301-000-000-594-59-64-15	Mach/equip-Bldg-lbc Books	\$0	\$2,674	\$0	\$4,500	\$0	\$2,500	\$0	\$0
301-000-000-594-59-64-19	Mach/equip-Permit Software	\$0	\$0	\$0	\$0	\$0	\$11,000	\$125	\$0
301-000-000-594-59-64-20	Mach/equip-5 Ipads for Planning Commisioners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000
	<b>Totals</b>	<b>\$16,446</b>	<b>\$2,674</b>	<b>\$8,032</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$39,859</b>	<b>\$125</b>	<b>\$4,000</b>
<b>Library</b>									
301-000-000-594-72-62-12	Bldg/struct-Mas Lodge/library	\$0	\$2,234	\$0	\$0	\$0	\$0	\$0	0
	<b>Totals</b>	<b>\$0</b>	<b>\$2,234</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cultural and Community Activities</b>									
301-000-000-594-73-64-17	Mach/equip-Artwork	\$0	\$0	\$2,685	\$18,015	\$5,175	\$19,740	\$10,368	\$16,272
	<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,685</b>	<b>\$18,015</b>	<b>\$5,175</b>	<b>\$19,740</b>	<b>\$10,368</b>	<b>\$16,272</b>

<b>Transfers Out and Non -Expendiyures</b>									
301-000-000-597-42-00-18	Tran Out-TO #201 Street Debt (REET 2)	\$0	\$0	\$0	\$0	\$0	\$98,669	\$98,669	\$98,669
301-000-000-581-10-76-18	Infnd Ln-TO #502 Principal (REET 2)								\$50,000
301-000-000-581-20-78-00	Interfund Loan Repayment REET 2)								\$5,098
301-000-000-597-76-00-20	Tran Out -TO- #310 Parks Capital (REET 1)								\$120,000
301-000-000-597-72-00-12	Tran Out-TO #201 Library Debt (REET 1)	\$28,790	\$28,900	\$28,782	\$28,781	\$28,781	\$28,781	\$28,781	\$28,781
301-000-000-597-76-00-28	Tran Out-TO #201 Park Debt (REET 2)	\$0	\$655,000	\$0	\$0	\$0	\$42,146	\$42,146	\$42,146
	<b>Totals</b>	<b>\$28,790</b>	<b>\$683,900</b>	<b>\$28,782</b>	<b>\$28,781</b>	<b>\$28,781</b>	<b>\$169,596</b>	<b>\$169,596</b>	<b>\$344,694</b>

**General Government Operations Capital Totals**

<b>Capital Expenditures</b>	<b>\$1,170,733</b>	<b>\$319,233</b>	<b>\$285,342</b>	<b>\$186,115</b>	<b>\$32,192</b>	<b>\$395,299</b>	<b>\$165,009</b>	<b>\$237,147</b>
<b>Transfers Out</b>	<b>\$28,790</b>	<b>\$683,900</b>	<b>\$28,782</b>	<b>\$28,781</b>	<b>\$28,781</b>	<b>\$169,596</b>	<b>\$169,596</b>	<b>\$344,694</b>
<b>Total</b>	<b>\$1,199,523</b>	<b>\$1,003,133</b>	<b>\$314,124</b>	<b>\$214,896</b>	<b>\$60,973</b>	<b>\$564,895</b>	<b>\$334,605</b>	<b>\$581,841</b>

## Street Capital Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Street Capital</b>									
302-000-000-308-00-00-00	Beginning Fund Balance	\$104,552	\$238,550	\$164,231	\$171,000	\$164,891	\$202,677	\$1,350,088	\$235,384
302-000-000-333-20-20-00	Fed Indirect Grant FM Dot	\$0	\$0	\$0	\$0	\$0	\$290,000	\$275,224	\$0
302-000-000-334-00-10-16	State Grant-Direct Appropriati	\$0	\$0	\$35,000	\$37,750	\$37,750	\$0	\$0	\$0
302-000-000-334-00-10-18	State Legislative Grant	\$0	\$0	\$0	\$280,000	\$0	\$280,000	\$150,000	\$0
302-000-000-334-00-77-00	State Grant-Des/energy	\$194,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-334-03-60-18	State Grant-Stp	\$0	\$0	\$0	\$270,000	\$0	\$0	\$0	\$0
302-000-000-334-03-60-29	Wsdot-Sanders/johnson Grant	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0
302-000-000-334-03-80-07	State Grants-Trail System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-334-03-80-15	Tib Grant-Woodin Ave East	\$14,773	\$181,284	\$82,342	\$0	\$0	\$0	\$0	\$0
302-000-000-334-03-80-19	Tib-Relight WA Program	\$0	\$0	\$0	\$0	\$0	\$63,627	\$0	\$0
302-000-000-334-03-80-29	Tib Grant-Woodin Ave Bridge	\$0	\$0	\$0	\$0	\$0	\$250,000	\$100,040	\$0
302-000-000-334-03-80-39	Tib-Complete Streets Award	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0
302-000-000-337-00-00-19	Cont-Pud Woodin Ave Landing	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
302-000-000-339-22-02-04	*dnu*indfedgrant-Bradley ST N	\$44,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-345-29-00-00	Other Environ Serv-Pud Rebate	\$0	\$71,214	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-361-11-00-00	Investment Interest	\$344	\$1,005	\$1,632	\$9,000	\$17,517	\$1,800	\$26,209	\$20,000
302-000-000-367-17-00-00	Cont From Private Sources	\$0	\$0	\$6,000	\$15,000	\$15,000	\$0	\$5,609	\$0
302-000-000-391-10-95-18	GO Bond Proceeds-Street Capita	\$0	\$0	\$0	\$1,185,565	\$1,185,565	\$0	\$0	\$0
302-000-000-397-48-01-20	Trans in-FM #406 Water Cap for PW Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
302-000-000-397-48-02-20	Tran in-FM #407 Sewer Cap for PW Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
302-000-000-397-48-03-20	Tran in-FM #502 Equip for PW Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,500
302-000-000-397-48-04-20	Tran in-FM #403 Sani Fund for PW Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,500
302-000-000-397-40-00-00	Tran In-FM #101 Street	\$240,000	\$120,000	\$190,000	\$120,000	\$120,000	\$240,000	\$240,000	\$450,000
302-000-000-397-42-00-18	Tran In-FM #203 Fund Closeout	\$0	\$0	\$0	\$130,035	\$130,035	\$0	\$0	\$0
302-000-000-397-42-00-26	Tran In-FM #001 Gen Fund-Kiosk	\$0	\$32,330	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-397-95-00-16	Tran In-FM #001/woodin Bridge	\$0	\$0	\$0	\$875,000	\$875,000	\$0	\$0	\$0
302-000-000-397-95-00-17	Tran In-FM #001 Fin Policies	\$0	\$0	\$200,000	\$107,000	\$107,000	\$0	\$0	\$0
302-000-000-397-95-00-19	Tran In-FM #001 Gen Fund	\$0	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$0
<b>Annual Revenue</b>		<b>\$494,365</b>	<b>\$405,833</b>	<b>\$514,975</b>	<b>\$3,029,350</b>	<b>\$2,487,867</b>	<b>\$1,615,427</b>	<b>\$1,097,082</b>	<b>\$1,637,000</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$598,916</b>	<b>\$644,383</b>	<b>\$679,205</b>	<b>\$3,200,350</b>	<b>\$2,652,758</b>	<b>\$1,818,104</b>	<b>\$2,447,170</b>	<b>\$1,872,384</b>

<b>Capital Expenditures</b>	<b>\$360,366</b>	<b>\$480,152</b>	<b>\$514,314</b>	<b>\$3,018,416</b>	<b>\$1,287,604</b>	<b>\$1,633,627</b>	<b>\$1,610,147</b>	<b>\$1,450,500</b>
<b>Transfers out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income - Capital Only</b>	<b>\$133,998</b>	<b>(\$74,319)</b>	<b>\$661</b>	<b>\$10,934</b>	<b>\$1,200,262</b>	<b>(\$18,200)</b>	<b>(\$513,065)</b>	<b>\$186,500</b>
<b>Annual Revenue - ALL Costs</b>	<b>\$133,998</b>	<b>(\$74,319)</b>	<b>\$661</b>	<b>\$10,934</b>	<b>\$1,200,262</b>	<b>(\$18,200)</b>	<b>(\$513,065)</b>	<b>\$186,500</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$421,884</b>
<b>Projected Target Balance</b>								<b>N/A</b>

**Note 1**

The Proposed 2020-2024 CIP included a projected ending balance at 12/31/2020 of \$401,884. That balance did not include \$20,000 of interest earnings included in the 2020 Proposed Operating Budget.

## Streets Capital History and Proposed 2020 Expenditure Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Budget 2020
<b>Streets Capital</b>									
<b>Street Projects</b>									
302-000-000-594-42-41-19	Prof Svc-PW Admin Bldg Design	\$0	\$0	\$0	\$0	\$0	\$0	\$73	\$125,050
302-000-000-594-42-63-20	Other Imp-Downtown Streetscape Imp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
302-000-000-594-42-64-18	Mach/equip-Crack Sealer	\$0	\$0	\$0	\$50,000	\$47,318	\$0	\$0	\$0
302-000-000-594-42-64-26	Mach/equip-Sidewalk Grinder	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-594-42-64-34	Mach/equip-2014 Computer Repla	\$0	\$543	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-594-42-64-35	Mach/equip-Pressure Washer	\$7,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-594-42-64-36	Mach/equip-Elec Pruning Saw	\$0	\$990	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-594-42-64-37	Mach/equip-Locator	\$0	\$0	\$3,439	\$0	\$0	\$0	\$0	\$0
302-000-000-594-42-64-45	Mach/equip-Lay Down Torch	\$1,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-594-42-64-46	Mach/equip-Kiosks (2)	\$0	\$0	\$32,329	\$0	\$0	\$0	\$0	\$0
302-000-000-594-42-64-56	Mach/equip-Chain Saw 20"	\$0	\$617	\$0.00	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$8,042</b>	<b>\$8,150</b>	<b>\$35,768</b>	<b>\$50,000</b>	<b>\$47,318</b>	<b>\$0</b>	<b>\$73</b>	<b>\$225,050</b>
<b>Public Works Centralized</b>									
302-000-000-594-48-41-20	Bldg/Struct-PW Office Bldg Const	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,125,450
	<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,125,450</b>
<b>Roads/Streets and Other Infrastructure: Improvements and New Construction Projects- Engineering</b>									
302-000-000-595-10-41-12	Engineering-Woodin Ave Bridge	\$0	\$32,693	\$41,581	\$67,500	\$67,265	\$0	\$0	\$0
302-000-000-595-10-41-18	Prof Svs-Design Landing Proj	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$0</b>	<b>\$32,693</b>	<b>\$41,581</b>	<b>\$87,500</b>	<b>\$67,265</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Roads/Streets and Other Infrastructure: Improvements and New Construction Projects- Roadways</b>									
302-000-000-595-30-63-17	Other Improve-No-See-UM RD	\$0	\$0	\$0	\$20,004	\$20,003	\$0	\$0	\$0
	<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,004</b>	<b>\$20,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Roads/Streets and Other Infrastructure: Improvements and New Construction Projects- Traffic &amp; Pedestrian Services</b>									
302-000-000-595-61-63-16	Other Improvements-Sidewalks	\$0	\$13,850	\$0	\$40,000	\$40,831	\$20,000	\$2,074	\$20,000
302-000-000-595-62-41-16	Trails Professional Serv/study	\$0	\$143	\$81,600	\$18,400	\$18,400	\$0	\$0	\$0
302-000-000-595-63-64-16	Street Light-Replace Pole/fixt	\$0	\$5,198	\$0	\$0	\$0	\$0	\$0	\$0
302-000-000-595-64-63-17	Const-Roundabout	\$0	\$0	\$145,784	\$0	\$0	\$0	\$0	\$0
302-000-000-595-64-63-18	Other Imp-Woodin Ave 1 Way	\$0	\$0	\$0	\$1,732,503	\$430,391	\$426,250	\$1,048,026	\$0
302-000-000-595-64-63-27	Roundabout-Decorative Elements	\$0	\$0	\$12,056	\$6,105	\$6,105	\$0	\$0	\$0
302-000-000-595-64-63-28	Const-Woodin Ave Bridge	\$0	\$0	\$0	\$709,120	\$517,459	\$0	\$279,304	\$0

Cont.

302-000-000-595-64-63-29	Other Imp-Sanders/johnson Calm	\$0	\$0	\$0	\$0	\$0	\$650,000	\$27,035	
302-000-000-595-64-63-39	Other Imp-Relight WA Traf Lgts	\$0	\$0	\$0	\$0	\$0	\$63,627	\$0	\$0
302-000-000-595-69-41-17	Prof Serv-Enginrg/1 Way Design	\$0	\$0	\$111,533	\$155,000	\$139,832	\$0	\$0	\$0
302-000-000-595-69-41-19	Prof Svc- Street Condition Svy	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
302-000-000-595-69-41-20	Prof Svc-Farnham/97A Intersection St	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
302-000-000-595-70-63-18	Other Imp-Woodin Landing Proj	\$0	\$0	\$0	\$199,784	\$0	\$393,750	\$253,634	\$0
302-000-110-595-61-63-12	Other Imp/sidewalk-Bradley N	\$7,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302-000-110-595-61-63-15	Other Imp/sidewalk-Woodin East	\$42,749	\$366,266	\$0	\$0	\$0	\$0	\$0	\$0
302-000-110-595-63-63-77	Other Imp-Des Proj/st Lights	\$239,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302-000-600-595-30-63-00	City Wide Resurfacing	\$63,316	\$53,853	\$85,993	\$0	\$0	\$70,000	\$0	\$70,000
	<b>Totals</b>	<b>\$352,325</b>	<b>\$439,309</b>	<b>\$436,965</b>	<b>\$2,860,912</b>	<b>\$1,153,018</b>	<b>\$1,633,627</b>	<b>\$1,610,074</b>	<b>\$100,000</b>

**Streets Capital Totals**

<b>Capital Expenditures</b>	<b>\$360,366</b>	<b>\$480,152</b>	<b>\$514,314</b>	<b>\$3,018,416</b>	<b>\$1,287,604</b>	<b>\$1,633,627</b>	<b>\$1,610,147</b>	<b>\$1,450,500</b>
<b>Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$360,366</b>	<b>\$480,152</b>	<b>\$514,314</b>	<b>\$3,018,416</b>	<b>\$1,287,604</b>	<b>\$1,633,627</b>	<b>\$1,610,147</b>	<b>\$1,450,500</b>

**Expenditure Reconciliation to CIP**

a. DPW Engineering and Administration Building - the CIP presented this project in the Water, Sewer, Sanitation, Street, and Equipment Replacement Funds. The 2020 Proposed Operating consolidates the various fund shares of the project into the Street Fund for project management purposes. On the expenditure side, the Street Capital Fund CIP included \$83,500 for this project; the operating budget for the Street Capital Fund includes \$1,250,500 an increase of \$1,167,000 to match the full project cost. The cost increase is offset on the revenue side with transfers in from the Water, Sewer, Sanitation, and Equipment Replacement Funds totalling \$1,167,000. The transfers out from those funds for the project funding are shown as expenditures in those funds. Please refer to the 2020-2024 CIP for more detail and discussion.

## Recreation Capital Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Recreation Capital Imp Fund</b>									
310-000-000-308-00-00-00	Beginning Fund Balance	\$270,760	\$9,331	\$189,794	\$106,000	\$114,111	\$1,737,871	\$1,661,747	
310-000-000-334-00-77-00	State Grant-Des/energy	\$162,013	\$88,015	\$0	\$0	\$0	\$0	\$0	
310-000-000-345-29-00-00	Other Environ Serv-Pud Rebate	\$0	\$19,440	\$0	\$0	\$0	\$0	\$0	
310-000-000-361-11-00-00	Investment Interest	\$561	\$709	\$1,426	\$200	\$12,993	\$700	\$18,901	\$22,000
310-000-000-367-00-00-18	Cont Frm Prvt Src-Dog Park	\$0	\$0	\$0	\$37,500	\$0	\$0	\$0	
310-000-000-381-10-00-18	Interfund Loan From #502	\$0	\$0	\$0	\$600,000	\$0	\$600,000	\$600,000	
310-000-000-391-10-76-18	GO Bond Proceeds-Parks Cap	\$0	\$0	\$0	\$500,000	\$506,435	\$0	\$0	
310-000-000-397-46-00-00	Tran In-FM #103 Stadium Fund	\$130,000	\$300,000	\$50,000	\$50,000	\$50,000	\$201,000	\$201,000	\$50,000
310-000-000-397-76-00-16	Tran In-FM #301 Admin Bldg	\$0	\$655,000	\$0	\$107,000	\$0	\$0	\$0	
310-000-000-397-76-00-17	Tran In-FM #001 Fin Policies	\$0	\$0	\$0	\$0	\$107,000	\$0	\$0	
310-000-000-397-76-00-18	Tran In-FM #001 Gen Fund	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$150,000	\$150,000	\$610,000
	Tran In - FM- 301 Capital Imp.								\$120,000
310-000-000-397-76-00-20	Tran In FM 110 - Recreation Fund								\$350,000
310-000-000-397-76-00-26	Tran In-FM #001 RV Irr & Elect	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	
310-000-000-397-76-00-28	Tran In-FM #406-Water Capital	\$0	\$0	\$0	\$110,000	\$110,000	\$0	\$0	
310-000-000-397-76-00-36	Tran In-FM #001 GC Irr & Elect	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Annual Revenue</b>		<b>\$292,574</b>	<b>\$1,088,164</b>	<b>\$51,426</b>	<b>\$2,404,700</b>	<b>\$1,786,428</b>	<b>\$951,700</b>	<b>\$969,901</b>	<b>\$1,152,000</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$563,334</b>	<b>\$1,097,494</b>	<b>\$241,220</b>	<b>\$2,510,700</b>	<b>\$1,900,539</b>	<b>\$2,689,571</b>	<b>\$2,631,648</b>	<b>\$1,152,000</b>

<b>Capital Expenditures</b>	<b>\$554,003</b>	<b>\$907,700</b>	<b>\$127,109</b>	<b>\$2,311,730</b>	<b>\$232,357</b>	<b>\$2,473,190</b>	<b>\$1,418,798</b>	<b>\$416,500</b>
<b>Transfers out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income - Capital Only</b>	<b>(\$261,429)</b>	<b>\$180,464</b>	<b>(\$75,684)</b>	<b>\$92,970</b>	<b>\$1,554,071</b>	<b>(\$1,521,490)</b>	<b>(\$448,897)</b>	<b>\$735,500</b>
<b>Annual Revenue - ALL Costs</b>	<b>(\$261,429)</b>	<b>\$180,464</b>	<b>(\$75,684)</b>	<b>\$92,970</b>	<b>\$1,554,071</b>	<b>(\$1,521,490)</b>	<b>(\$448,897)</b>	<b>\$735,500</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$735,500</b>
<b>Projected Target Balance</b>								<b>N/A</b>

### Note 1

The Proposed 2020-2024 CIP included a projected ending balance at 12/31/2020 of \$713,500. That balance did not include \$22,000 of interest earnings included in the 2020 Proposed Operating Budget.

**Parks & Recreation Capital History and Proposed 2020 Expenditure Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Budget 2020
<b>Parks &amp; Recreation Capital</b>									
<b>Recreation Capital</b>									
310-000-100-594-76-41-16	Prof Serv-Elect/irrig Design	\$0	\$36,921	\$1,507	\$0	\$0	\$0	\$0	\$0
310-000-100-594-76-61-16	Land Imp-Electrical/irrigation	\$0	\$349	\$0	\$0	\$0	\$0	\$0	\$0
310-000-100-594-76-61-17	Land Imp- Repaving	\$0	\$0	\$9,791	\$0	\$0	\$0	\$0	\$0
310-000-100-594-76-61-18	Land Imp-RV Park Elect Upgrade	\$0	\$0	\$0	\$423,500	\$37,843	\$0	\$1,213	\$0
310-000-100-594-76-61-28	Land Imp-RV Park Irr Improve	\$0	\$0	\$0	\$232,800	\$32,877	\$1,117,465	\$1,145,182	\$0
310-000-100-594-76-61-38	Land Imp-Sept Irr-Potable Wtr	\$0	\$0	\$0	\$333,680	\$32,996	\$0	\$834	\$0
310-000-100-594-76-62-18	Bldg Imp-Restroom Rehab (3)	\$0	\$0	\$0	\$600,000	\$0	\$600,000	\$19,788	\$0
310-000-100-594-76-64-13	Mach/equip-Computer Replace	\$1,483	\$0	\$0	\$0	\$0			
310-000-100-594-76-64-16	Mach/equip-Wi-Fi Internet	\$0	\$31,139	\$0	\$0	\$0			
310-000-100-594-76-64-17	Mach/equip-Irrigation Control	\$0	\$0	\$5,382	\$0	\$0	\$0	\$0	\$0
310-000-100-594-76-64-25	Mach/equip-Sftwre/hrdwre Upgrd	\$1,135	\$866	\$0	\$0	\$0			
310-000-100-594-76-64-35	Mach/equip-Ergo Office Chair	\$749	\$0	\$0	\$0	\$0			
	<b>Totals</b>	<b>\$3,367</b>	<b>\$69,275</b>	<b>\$16,680</b>	<b>\$1,589,980</b>	<b>\$103,715</b>	<b>\$1,717,465</b>	<b>\$1,167,017</b>	<b>\$0</b>
<b>General Parks</b>									
310-000-200-594-76-41-14	Prof Serv-Parks Comp Plan	\$13,675	\$3,643	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-41-16	Prof Svs-Design Maint Shop	\$0	\$0	\$9,273	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-41-18	Prof Serv-Lakeside Park Proj	\$0	\$0	\$0	\$84,000	\$71,406	\$0	\$0	\$0
310-000-200-594-76-41-19	Prof Svc-Pump Track Design	\$0	\$0	\$0	\$0	\$0	\$8,000	\$3,750	\$20,000
310-000-200-594-76-61-19	Land Imp-Pingrey Park	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$0
310-000-200-594-76-61-20	Land Imp-Spader Bay Park Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
310-000-200-594-76-61-77	Land Imp-Des Proj/Irrigation	\$239,995	\$25,232	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-62-15	Bldg/struct-Parks Office	\$28,253	\$668,476	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-62-16	Bldg/struc-Restrm Autodoorlock	\$0	\$10,517	\$13,420	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-62-17	Bldg/struct-Parks Maint Bldg	\$0	\$0	\$3,465	\$222,000	\$11,615	\$268,225	\$0	\$0
310-000-200-594-76-62-19	Bldg/struct-DM Shelter Electri	\$0	\$0	\$0	\$0	\$0	\$21,000	\$0	\$0
310-000-200-594-76-62-20	Bldg/Struct-Facilities & Infrastructure P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
310-000-200-594-76-62-29	Bldg/struct-DM Shelter Roof	\$0	\$0	\$0	\$0	\$0	\$10,000	\$7,048	\$0
310-000-200-594-76-62-77	Bldg Imp-Des Hvac/lighting	\$5,151	\$37,537	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-63-16	Other Imp-Volleyball Courts	\$0	\$28,824	\$0	\$0	\$0	\$31,000	\$26,271	\$0
310-000-200-594-76-63-17	Other Imp-Resurface Tennis Crt	\$0	\$0	\$13,258	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-63-18	Other Imp-Dog Park	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
310-000-200-594-76-63-20	Other Imp-Lakeside Park N Ride	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
310-000-200-594-76-63-21	Other Imp-Pump Track/Skate Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-63-22	Other Imp-Small Boat Harbor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000
310-000-200-594-76-63-26	Other Imp-Downtown Irrig Valve	\$0	\$1,207	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-63-28	Other Imp-Lakeside Swim Area	\$0	\$0	\$0	\$150,000	\$0	\$150,000	\$9,947	\$0

Cont.

310-000-200-594-76-64-13	Mach/equip-Cart	\$8,277	\$7,594	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-64-16	Mach/equip-LT Duty Pickup	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-64-18	Mach/equip-Fueling System	\$0	\$0	\$0	\$53,000	\$0	\$53,000	\$0	\$0
310-000-200-594-76-64-19	Mach/equip-Utility Trailer	\$0	\$0	\$0	\$0	\$0	\$6,000	\$8,970	\$0
310-000-200-594-76-64-20	Mach/equip-Equip Replacemt Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
310-000-200-594-76-64-24	Mach/equip-Parks Mower	\$0	\$0	\$0	\$0	\$0	\$63,200	\$61,110	\$0
310-000-200-594-76-64-25	Mach/equip-Turf Aerator	\$8,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-64-26	Surface Pro PC Parks Director	\$0	\$1,454	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-64-27	Mach/equip-Polaris	\$0	\$30,486	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-64-28	Mach/equip-Utility Veh (2)	\$0	\$0	\$0	\$18,200	\$17,967	\$0	\$0	\$0
310-000-200-594-76-64-29	Mach/equip-Backhoe	\$0	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
310-000-200-594-76-64-30	Mach/equip-Computer Replace-2	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-64-35	Mach/equip-12' Dump Trailer	\$5,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-200-594-76-64-38	Mach/equip-Ricoh Copier	\$0	\$0	\$0	\$8,710	\$9,039	\$0	\$0	\$0
310-000-200-594-76-64-45	Mach/equip-3 Point Spreader	\$2,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$313,148</b>	<b>\$816,970</b>	<b>\$39,416</b>	<b>\$585,910</b>	<b>\$110,028</b>	<b>\$642,925</b>	<b>\$147,097</b>	<b>\$381,000</b>

Putting Course

310-000-300-594-76-64-15	Mach/equip-Greens Mower	\$12,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-300-594-76-64-16	40 Gal Sprayer/boom/nozzles	\$0	\$930	\$0	\$0	\$0	\$0	\$0	\$0
310-000-300-594-76-64-25	Mach/equip-Water Feature Pumps	\$1,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-300-594-76-64-36	Lawn Mower	\$0	\$1,618	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$13,993</b>	<b>\$2,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Marina

310-000-400-594-75-61-14	Land Imp-Stairs	\$51,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-400-594-75-61-17	Other Imp-Expand 'g' Dock	\$0	\$0	\$0	\$15,700	\$15,478	\$0	\$0	\$0
310-000-400-594-75-62-16	Bldg & Struct-Addl Marina Ofc	\$0	\$5,679	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$51,936</b>	<b>\$5,679</b>	<b>\$0</b>	<b>\$15,700</b>	<b>\$15,478</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Golf Course

310-000-600-594-76-62-27	Bldg Imp- Replace Roof	\$0	\$0	\$24,344	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-62-77	Bldg Imp-Des Golf Hvac/lights	\$53,283	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	\$0
310-000-600-594-76-63-16	Other Improve-Clubhouse Improv	\$0	\$10,685	\$25,616	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-63-17	Other Improve-Irrigation Syst	\$0	\$0	\$0	\$0	\$0	\$18,000	\$17,556	\$35,500
310-000-600-594-76-63-18	Other Imp-Ext 6" Line	\$0	\$0	\$0	\$110,000	\$0	\$0	\$0	\$0
310-000-600-594-76-63-26	Other Imp-Irrigation Imp 2016	\$0	\$227	\$0	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-64-17	Mach/equip-Reseeder	\$0	\$0	\$17,807	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-64-18	Mach/equip-Fueling System	\$0	\$0	\$0	\$7,000	\$0	\$7,000	\$0	\$0
310-000-600-594-76-64-19	Mach/equip-HD Utility Vehicle	\$0	\$0	\$0	\$0	\$0	\$27,281	\$25,292	\$0
310-000-600-594-76-64-25	Mach/equip-Greens Mower	\$58,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0

310-000-600-594-76-64-27	Mach/equip-Pro Sweep	\$0	\$0	\$3,246	\$0	\$0	\$0	\$0	\$0
<b>Cont.</b>									
310-000-600-594-76-64-28	Mach/equip-Phone Switch	\$0	\$0	\$0	\$3,140	\$3,136	\$0	\$0	\$0
310-000-600-594-76-64-29	Mach/equip-Utility Vehicle	\$0	\$0	\$0	\$0	\$0	\$13,189	\$13,444	\$0
310-000-600-594-76-64-35	Mach/equip-Fairway Mower	\$43,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-64-39	Mach/equip-Top Dresser	\$0	\$0	\$0	\$0	\$0	\$13,408	\$13,255	\$0
310-000-600-594-76-64-45	Mach/equip-Dump Trailer	\$13,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-64-49	Mach/equip-Roller	\$0	\$0	\$0	\$0	\$0	\$14,947	\$14,607	\$0
310-000-600-594-76-64-55	Mach/equip-Pos Sftware/hardware	\$0	\$2,315	\$0	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-64-65	Mach/equip-Golf Ball Washer	\$2,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310-000-600-594-76-64-74	Mach/equip-Sprayer	\$0	\$0	\$0	\$0	\$0	\$18,975	\$20,531	\$0
	<b>Totals</b>	<b>\$171,559</b>	<b>\$13,227</b>	<b>\$71,014</b>	<b>\$120,140</b>	<b>\$3,136</b>	<b>\$112,800</b>	<b>\$104,684</b>	<b>\$35,500</b>

**Parks Capital Totals**

<b>Capital Expenditures</b>	<b>\$554,003</b>	<b>\$907,700</b>	<b>\$127,109</b>	<b>\$2,311,730</b>	<b>\$232,357</b>	<b>\$2,473,190</b>	<b>\$1,418,798</b>	<b>\$416,500</b>
<b>Transfers Out</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$554,003</b>	<b>\$907,700</b>	<b>\$127,109</b>	<b>\$2,311,730</b>	<b>\$232,357</b>	<b>\$2,473,190</b>	<b>\$1,418,798</b>	<b>\$416,500</b>

## Water Capital Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Water Capital Fund</b>									
406-105-000-308-00-00-00	Beginning Fund Balance	\$2,005,749	\$2,487,983	\$2,982,514	\$3,356,505	\$3,349,602	\$3,776,336	\$2,684,783	\$1,701,849
406-105-000-333-66-46-16	Ind Fed Gmt-Epa/doh Airpt Wtr	\$0	\$0	\$23,722	\$0	\$0	\$0	\$0	\$0
406-105-000-334-00-77-00	State Grant-Des/energy	\$3,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406-105-000-334-03-60-16	Reimb-Wsdot/no See UM Rndbt	\$0	\$0	\$58,244	\$0	\$0	\$0	\$0	\$0
406-105-000-334-04-20-00	Cerb Grant-Airport Waterline	\$0	\$21,863	\$0	\$0	\$0	\$0	\$0	\$0
406-105-000-345-29-00-00	Other Environ Serv-Pud Rebate	\$0	\$4,044	\$0	\$0	\$0	\$0	\$0	\$0
406-105-000-361-11-00-00	Investment Interest	\$11,666	\$18,881	\$35,420	\$8,000	\$60,274	\$20,000	\$33,102	\$30,000
406-105-000-367-10-00-00	Developer Contributions	\$0	\$0	\$66,360	\$0	\$9,360	\$0	\$0	\$0
406-105-000-367-20-00-00	Water Connection Fees	\$0	\$0	\$791,259	\$499,545	\$586,437	\$300,000	\$482,412	\$326,093
406-105-000-368-10-00-00	Special Assessment-Reservoir	\$17,500	\$21,000	\$19,250	\$20,000	\$17,500	\$20,000	\$40,962	\$20,000
406-105-000-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$299	\$0	\$0	\$0	\$0	\$0
406-105-000-379-10-00-00	DO Not Use-Water Connect Fees	\$221,277	\$385,992	\$0	\$0	\$0	\$0	\$0	\$0
406-105-000-379-10-00-16	Contrib-Wsdot/noseeum-Donotuse	\$0	\$18,672	\$0	\$0	\$0	\$0	\$0	\$0
406-105-000-379-20-00-00	Contrib FM Agencies-Donotuse	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406-105-000-391-10-34-20	Revenue Bond Proceeds-Water Capital	\$0							\$3,957,099
406-105-000-397-30-00-00	Tran In-FM #401 Water Fund	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$300,000	\$300,000	\$890,410
	<b>Annual Revenue</b>	<b>\$959,227</b>	<b>\$1,170,452</b>	<b>\$1,694,554</b>	<b>\$1,227,545</b>	<b>\$1,373,572</b>	<b>\$640,000</b>	<b>\$856,476</b>	<b>\$5,223,602</b>
	<b>Available Resources: Revenue plus Beginning Balance</b>	<b>\$2,964,977</b>	<b>\$3,658,436</b>	<b>\$4,677,068</b>	<b>\$4,584,050</b>	<b>\$4,723,174</b>	<b>\$4,416,336</b>	<b>\$3,541,258</b>	<b>\$6,925,451</b>
	<b>Capital Expenditures</b>	<b>\$131,551</b>	<b>\$298,233</b>	<b>\$1,209,358</b>	<b>\$2,335,100</b>	<b>\$1,819,457</b>	<b>\$1,457,450</b>	<b>\$987,609</b>	<b>\$3,384,209</b>
	<b>Transfers out</b>	<b>\$342,700</b>	<b>\$377,688</b>	<b>\$118,108</b>	<b>\$218,934</b>	<b>\$218,934</b>	<b>\$112,737</b>	<b>\$112,737</b>	<b>\$927,581</b>
	<b>Net Income - Capital Only</b>	<b>\$827,676</b>	<b>\$872,219</b>	<b>\$485,196</b>	<b>(\$1,107,555)</b>	<b>(\$445,886)</b>	<b>(\$817,450)</b>	<b>(\$131,134)</b>	<b>\$1,839,393</b>
	<b>Annual Revenue - ALL Costs</b>	<b>\$484,976</b>	<b>\$494,531</b>	<b>\$367,088</b>	<b>(\$1,326,489)</b>	<b>(\$664,820)</b>	<b>(\$930,187)</b>	<b>(\$243,871)</b>	<b>\$911,812</b>
	<b>Projected Cash Balance 12/31/2020</b>								<b>\$2,613,661</b>
	<b>Projected Target Balance</b>								<b>N/A</b>

### NOTES:

1. The Proposed 2020-2024 CIP included a projected ending balance at 12/31/2020 of \$2,583,663. That balance did not include \$30,000 of interest earnings included in the 2020 Proposed Operating Budget.

2. The 2020 Proposed Budget Water Capital Fund presentation includes \$357,099 in both bond proceeds and bond issue costs not included in the CIP presentation. (These were included in the Water Fund Capital Narrative). The amount includes bond issue costs for preparing and conducting the sale, as well as the establishment of a debt reserve fund, as is typically required when issuing utility revenue bonds.

## Water Capital History and Proposed 2020 Expenditure Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Budget 2020
<b>Water Capital</b>									
<b>Profession Services</b>									
406-000-000-592-34-00-20	Debt Issuance Costs								\$357,099
406-000-000-594-34-41-15	Prof Svs-Eng/design Booster ST	\$35,736	\$53,260	\$24,865	\$18,130	\$18,126	\$0	\$0	\$0
406-000-000-594-34-41-16	Prof Serv-No-See-UM Utilities		\$98,298		\$3,950	\$3,941	\$0	\$0	\$0
406-000-000-594-34-41-17	Prof Srv-Airport Wtrln Eng/des	\$0	\$26,773	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-41-18	Prof Serv-Parkview Pvr Design	\$0	\$0	\$0	\$24,000	\$0	\$24,000	\$17,682	\$0
406-000-000-594-34-41-19	Prof Serv-PW Fac Prelim Design	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
406-000-000-594-34-41-20	Prof Scs-Main Zone Pipe Reprcmt Design	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,400
406-000-000-594-34-41-21	Prof Svs-Hospital Zone Waterline Upgrd D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,100
406-000-000-594-34-41-22	Prof Serv-Golf Course Rd Main Repl Desi	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
406-000-000-594-34-41-23	Prof Serv-Raw Wtr PS Imp Des	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,600
406-000-000-594-34-41-26	Prof Serv-Higgs/bogey Blvd Upg	\$0	\$22,327	\$25,383	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-41-27	Prof Serv-Highland BP Station	\$0	\$0	\$0	\$15,000	\$1,118	\$0	\$362,692	\$0
406-000-000-594-34-41-28	Prof Serv-Woodin Water Main RP	\$0	\$0	\$0	\$25,000	\$1,218	\$0	\$0	\$0
406-000-000-594-34-41-29	Prof Serv-Valve & Instru Rpcmt Des	\$0	\$0	\$0	\$0	\$0	\$170,000	\$80,190	\$108,000
406-000-000-594-34-41-35	Prof Svs-Cost Analysis-Auto RD	\$27,621	\$387	\$0	\$0	\$0			
406-000-000-594-34-41-36	Prof Serv-Water Comp/gfc Study	\$0	\$5,500	\$19,096	\$55,000	\$60,524	\$0	\$14,047	\$0
406-000-000-594-34-41-39	Prof Serv-Willmorth Trans Main	\$0	\$0	\$0	\$0	\$0	\$150,000	\$40,615	\$165,000
406-000-000-594-34-41-45	Prof Serv-Water Line Study	\$30,000		\$202	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-41-47	Prof Svs-Darnell Bps Generator	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
406-000-000-594-34-41-49	Prof Serv-Willmorth #2 Res Des	\$0	\$0	\$0	\$0	\$0	\$107,000	\$72,339	\$110,210
406-000-000-594-34-41-59	Prof Serv-Generator Load Bank	\$0	\$0	\$0	\$0	\$0	\$44,000	\$2,450	\$0
	<b>Totals</b>	<b>\$93,357</b>	<b>\$206,544</b>	<b>\$69,545</b>	<b>\$146,080</b>	<b>\$84,927</b>	<b>\$502,000</b>	<b>\$590,014</b>	<b>\$1,024,409</b>
<b>Projects</b>									
406-000-000-594-34-62-15	Bldg/struct-25% Storage Bldg	\$0	\$17,173	\$2,735	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-62-18	Other Imp-Rebid Clay Valve (5)	\$0	\$0	\$0	\$20,000	\$9,425	\$0	\$0	\$0
406-000-000-594-34-62-19	Bldg/struct-Wtp Storage Bldg E	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
406-000-000-594-34-62-26	Bldg/struct-Higgs/bogey Sta	\$0	\$0	\$279,212	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-62-29	Bldg/struct-Backwash Basin Cov	\$0	\$0	\$0	\$0	\$0	\$341,000	\$19,772	\$0
406-000-000-594-34-62-37	Bldg/struct-Darnells Bps Gen	\$0	\$0	\$0	\$288,200	\$235,339	\$0	\$11	\$0
406-000-000-594-34-62-39	Other Imp-Station #1 Replacemt	\$0	\$0	\$0	\$0	\$0	\$62,000	\$0	\$0
406-000-000-594-34-62-47	Other Imp- Waterline/rndbouts	\$0	\$0	\$636,740	\$150,000	\$269,146	\$0	\$12,009	\$0
406-000-000-594-34-62-49	Bldg/struct-Raw Watr Pumps Fen	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
406-000-000-594-34-63-18	Constr-Highland Bps	\$0	\$0	\$0	\$592,900	\$149,378	\$296,450	\$276,452	\$0
406-000-000-594-34-63-20	Const-Willmorth Rd Trans Main	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,280,000
406-000-000-594-34-63-21	Const-Int & Ext Valve Rplcmt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,079,800
406-000-000-594-34-63-28	Constr-Woodin Wtr Main Rpl	\$0	\$0	\$0	\$807,750	\$797,958	\$0	\$10,333	\$0
406-000-000-594-34-63-38	Constr-Prkvw Prv Station	\$0	\$0	\$0	\$132,000	\$0	\$132,000	\$24,929	\$0

Cont.

406-000-000-594-34-64-00	Mach/equip-17 Tool BX Wtr Trk	\$0	\$0	\$3,900	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-01	Mach/equip-Compctr Mini EX	\$0	\$0	\$4,147	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-07	Mach/equip-S&B Plant Comm PH 1	\$0	\$0	\$137,809	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-08	Mach/equip-Raw Water Pumps	\$0	\$0	\$0	\$0	\$121,104	\$0	\$0	\$0
406-000-000-594-34-64-15	Mach/equip-Electricians Kit	\$543	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-24	Mach/equip-Chelan Shores Prv	\$33,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-25	Mach/equip-PH Meter For Lab	\$598	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-26	Mach/equip-Backup Pump-High ST	\$0	\$3,999	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-27	Mach/equip-Cl2 Disinfect Syst	\$0	\$0	\$39,133	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-28	Mach/equip-Filtr Flw Mtrg	\$0	\$0	\$0	\$15,790	\$15,785	\$0	\$0	\$0
406-000-000-594-34-64-29	Mach/equip-Wtp Chlorine Analyz	\$0	\$0	\$0	\$0	\$0	\$13,000	\$17,165	\$0
406-000-000-594-34-64-34	Mach/equip-Computer Replace	\$742	\$1,793	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-36	Mach/equip-Iem Actuator (2)	\$0	\$10,389	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-38	Mach/equip-Chemcl Feed Vfd	\$0	\$0	\$0	\$13,570	\$13,565	\$0	\$0	\$0
406-000-000-594-34-64-46	Mach/equip-Alum Tank	\$0	\$7,828	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-47	Mach/equip-Scba	\$0	\$0	\$3,554	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-48	Mach/equip-Scada Ctrl Module	\$0	\$0	\$0	\$113,810	\$113,802	\$0	\$253	\$0
406-000-000-594-34-64-56	Mach/equip-Pmt Drop Box (1/2)	\$0	\$765	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-57	Mach/equip-Lab:cl2,Ph,Temp Mtr	\$0	\$0	\$7,429	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-58	Mach/equip-Cl2 Analyzer	\$0	\$0	\$0	\$4,400	\$0	\$0	\$0	\$0
406-000-000-594-34-64-66	Mach/equip-Mtn View Booster	\$0	\$45,063	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-68	Mach/equip-Chmcl Dosing Mtr(3)	\$0	\$0	\$0	\$8,300	\$5,037	\$0	\$0	\$0
406-000-000-594-34-64-77	Mach/equip-Raw Wtr Rtn Actuatr	\$0	\$0	\$9,046	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-78	Mach/equip-2 Gauge Prsr Trsmtr	\$0	\$0	\$0	\$4,300	\$0	\$0	\$0	\$0
406-000-000-594-34-64-85	Mach/equip-Turbidity Meter	\$1,575	\$0	\$0	\$0	\$0	\$27,000	\$22,507	\$0
406-000-000-594-34-64-87	Mach/equip-Static Rapid Mxr	\$0	\$0	\$16,108	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-88	Mach/equip-Paddle Jar Tstr	\$0	\$0	\$0	\$4,000	\$3,992	\$0	\$0	\$0
406-000-000-594-34-64-94	Mach/equip-Water Read Wand	\$0	\$1,704	\$0	\$0	\$0	\$0	\$0	\$0
406-000-000-594-34-64-98	Mach/equip-Gps Equip & Map Svc	\$0	\$0	\$0	\$34,000	\$0	\$39,000	\$14,165	\$0
406-305-000-594-34-63-02	Bogey Booster Station Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406-305-000-594-34-63-27	Highway 150 Waterline	\$1,203	\$2,974	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$38,194</b>	<b>\$91,689</b>	<b>\$1,139,813</b>	<b>\$2,189,020</b>	<b>\$1,734,530</b>	<b>\$955,450</b>	<b>\$397,595</b>	<b>\$2,359,800</b>

Transfers Out

406-000-000-597-34-00-12	Tran Out-TO #402 Debt Pmts	\$342,700	\$377,688	\$118,108	\$108,934	\$108,934	\$112,737	\$112,737	\$427,581
406-000-000-597-48-00-20	Tran Out-TO #302 PW Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
406-000-000-597-76-00-28	Tran Out-TO #310 Potable Wtr	\$0	\$0	\$0	\$110,000	\$110,000	\$0	\$0	\$0
	<b>Totals</b>	<b>\$342,700</b>	<b>\$377,688</b>	<b>\$118,108</b>	<b>\$218,934</b>	<b>\$218,934</b>	<b>\$112,737</b>	<b>\$112,737</b>	<b>\$927,581</b>

**Water Capital Totals**

<b>Capital Expenditures</b>	<b>\$131,551</b>	<b>\$298,233</b>	<b>\$1,209,358</b>	<b>\$2,335,100</b>	<b>\$1,819,457</b>	<b>\$1,457,450</b>	<b>\$987,609</b>	<b>\$3,384,209</b>
<b>Transfers Out</b>	<b>\$342,700</b>	<b>\$377,688</b>	<b>\$118,108</b>	<b>\$218,934</b>	<b>\$218,934</b>	<b>\$112,737</b>	<b>\$112,737</b>	<b>\$927,581</b>
<b>Total</b>	<b>\$474,251</b>	<b>\$675,921</b>	<b>\$1,327,466</b>	<b>\$2,554,034</b>	<b>\$2,038,391</b>	<b>\$1,570,187</b>	<b>\$1,100,346</b>	<b>\$4,311,790</b>

## Sewer Capital Fund Revenue History and Proposed 2020 Budget

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual as of 9/26/2019	Proposed Budget 2020
<b>Sewer Capital Fund</b>									
407-000-000-308-00-00-00	Beginning Fund Balance	\$2,626,694	\$2,649,665	\$978,756	\$918,610	\$1,687,685	\$2,038,312	\$1,920,594	\$553,300
407-000-000-334-00-77-00	State Grant-Des/energy	\$3,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-334-03-60-16	Reimb-Wsdot/no See UM Rndbt	\$0	\$0	\$58,244	\$0	\$0	\$0	\$0	\$0
407-000-000-343-50-00-00	Sewer Surcharge Fees	\$22,774	\$22,939	\$23,154	\$22,000	\$23,616	\$22,000	\$2,597	\$0
407-000-000-345-29-00-00	Other Environ Serv-Pud Rebate	\$0	\$4,046	\$0		\$0	\$0	\$0	\$0
407-000-000-361-11-00-00	Investment Interest	\$12,315	\$16,717	\$10,359	\$8,000	\$30,132	\$15,000	\$21,967	\$20,000
407-000-000-367-20-00-00	Sewer Connection Fees	\$0	\$0	\$1,061,180	\$200,000	\$353,537	\$225,000	\$202,688	\$194,004
407-000-000-368-10-00-12	Lcsd Phase II-Pump ST #2	\$13,973	\$13,939	\$13,906	\$13,870	\$13,874	\$13,835	\$0	\$0
407-000-000-368-10-01-02	Lcsd Phase I 2001 Upgrade	\$26,002	\$25,948	\$25,819	\$25,600	\$25,691	\$25,400	\$0	\$25,200
407-000-000-368-10-01-08	Lcsd Phase II Design	\$3,593	\$3,549	\$3,482	\$3,400	\$3,415	\$0	\$0	\$0
407-000-000-368-10-01-12	Lcsd Phase II Construction	\$16,726	\$16,685	\$16,646	\$16,500	\$16,607	\$16,460	\$0	\$16,300
407-000-000-368-10-02-02	Lcrecd Phase I 2001 Upgrade	\$42,838	\$42,750	\$42,538	\$42,200	\$42,326	\$42,000	\$0	\$41,900
407-000-000-368-10-02-08	Lcrecd Phase II Design	\$12,381	\$12,227	\$11,997	\$11,500	\$11,766	\$0	\$0	\$0
407-000-000-368-10-02-12	Lcrecd Phase II Construct	\$57,633	\$57,491	\$57,356	\$56,500	\$57,221	\$56,300	\$0	\$56,200
407-000-000-368-10-02-17	Lcrecd Interceptor Line	\$0	\$0	\$139,991	\$140,000	\$0	\$0	\$104,157	\$0
407-000-000-368-10-02-20	LCSD - LS 5 Design Funding								\$93,000
407-000-000-369-91-00-00	Other Misc. Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$576	\$0
407-000-000-379-10-00-00	Sewer Connect Fees-DO Not Use	\$134,371	\$228,011	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-379-10-00-16	Cont-Wsdot/noseum-DO Not Use	\$0	\$18,672	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-382-80-00-12	DO Not Use-Pwtf Loan-Wwtp Phii	\$47,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-391-10-35-20	GO Bond Proceeds-Sewer Capital								\$2,747,985
407-000-000-397-35-00-00	Tran In-FM #400 Sewer Fund	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$500,000	\$500,000	\$928,487
<b>Annual Revenue</b>		<b>\$1,094,221</b>	<b>\$1,162,975</b>	<b>\$2,164,673</b>	<b>\$1,239,570</b>	<b>\$1,278,184</b>	<b>\$915,995</b>	<b>\$831,985</b>	<b>\$4,123,076</b>
<b>Available Resources: Revenue plus Beginning Balance</b>		<b>\$3,720,915</b>	<b>\$3,812,640</b>	<b>\$3,143,429</b>	<b>\$2,158,180</b>	<b>\$2,965,868</b>	<b>\$2,954,307</b>	<b>\$2,752,579</b>	<b>\$4,676,376</b>

<b>Capital Expenditures</b>	<b>\$409,554</b>	<b>\$2,176,185</b>	<b>\$801,217</b>	<b>\$1,113,010</b>	<b>\$393,918</b>	<b>\$1,690,500</b>	<b>\$1,041,950</b>	<b>\$865,285</b>
<b>Transfers out</b>	<b>\$659,796</b>	<b>\$657,699</b>	<b>\$654,527</b>	<b>\$651,366</b>	<b>\$651,356</b>	<b>\$592,789</b>	<b>\$592,789</b>	<b>\$1,366,228</b>
<b>Net Income - Capital Only</b>	<b>\$684,667</b>	<b>(\$1,013,210)</b>	<b>\$1,363,456</b>	<b>\$126,560</b>	<b>\$884,265</b>	<b>(\$774,505)</b>	<b>(\$209,964)</b>	<b>\$3,257,791</b>
<b>Annual Revenue - ALL Costs</b>	<b>\$24,871</b>	<b>(\$1,670,909)</b>	<b>\$708,929</b>	<b>(\$524,806)</b>	<b>\$232,909</b>	<b>(\$1,367,294)</b>	<b>(\$802,753)</b>	<b>\$1,891,563</b>
<b>Projected Cash Balance 12/31/2020</b>								<b>\$2,444,863</b>
<b>Projected Target Balance</b>								<b>N/A</b>

Reconciliation of 2020 Proposed Budget Ending Balance to CIP Ending Balance Projection:				
		CIP Projected Ending Balance 12/31/2020		\$ 2,396,361
		Variance in LCSD and LCRD operating charges (\$76,000 in rate study)		\$ 63,600
		LCSD Contribution to Lift tation # 5 Increase for Design (93,000 vs 73,000)		\$ 20,000
		Interfund Loan Repayment - Bathrooms		\$ (55,098)
		Interest Earnings included in 2020 Budget but Not in CIP		\$ 20,000
		2020 Projected Ending Balance of Local Funds		\$ 2,444,863

**Note 1.**

The 2020 Proposed Budget Sewer Capital Fund presentation includes \$247,985 in both bond proceeds and bond issue costs not included in the CIP presentation. (These were included in the Sewer Fund Capital Narrative). The amount includes bond issue costs for preparing and conducting the sale, as well as the establishment of a debt reserve fund, as is typically required when issuing utility revenue bonds.

**Sewer Capital History and Proposed 2020 Expenditure Budget**

Account Number	Description	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Actual 2018	Budget 2019	Actual 2019	Budget 2020
<b>Sewer Capital</b>									
<b>Professional Services</b>									
407-000-000-592-35-00-20	Debt Issuance Costs								\$247,985
407-000-000-594-34-62-15	Bldg/struct-75% Storage Bldg	\$0	\$51,518	\$8,206	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-41-14	Eng/design-Lord Acres Lift Sta	\$0	\$10,729	\$4,100	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-41-15	Prof Svs-Eng/design Line Imprv	\$33,834	\$42,908	\$462	\$0	\$0	\$0	\$0	\$52,200
407-000-000-594-35-41-16	Prof Svs-NO See UM Utilities	\$0	\$55,538	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-41-18	Prof Svs- Gfc Study	\$0	\$0	\$0	\$31,000	\$42,311	\$0	\$14,047	\$0
407-000-000-594-35-41-19	Prof Serv-PW Facility Design	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
407-000-000-594-35-41-20	Prof Serv-Lift St #5 Imp & Replcmnt En	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,000
407-000-000-594-35-41-25	Prof Svs-Eng/design Lift Stat	\$37,369	\$215,926	\$26,662	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-41-28	Prof Svs-Pud Boat Lnch Lift ST	\$0	\$0	\$9,787	\$50,000	\$49,599	\$0	\$2,200	\$0
407-000-000-594-35-41-29	Prof Serv-Lift ST #1 Design	\$0	\$0	\$0	\$0	\$0	\$121,000	\$4,707	\$0
407-000-000-594-35-41-35	Pro Svs-Eng/des Golf Course RD	\$33,481	\$0	\$0	\$0	\$0	\$0	\$0	\$18,800
407-000-000-594-35-41-38	Prof Svs-Emergency Lift ST #7	\$0	\$0	\$7,511	\$43,750	\$13,927	\$0	\$15,292	\$0
407-000-000-594-35-41-39	Prof Serv-Sewer Comp Plan	\$0	\$0	\$0	\$0	\$0	\$110,000	\$0	\$0
407-000-000-594-35-41-48	Prof Svs-Imp Lift Station #10	\$0	\$0	\$5,463	\$43,000	\$40,329	\$0	\$40	\$0
	<b>Totals</b>	<b>\$104,685</b>	<b>\$376,619</b>	<b>\$62,192</b>	<b>\$167,750</b>	<b>\$146,166</b>	<b>\$238,000</b>	<b>\$36,286</b>	<b>\$503,985</b>
<b>Projects</b>									
407-000-000-594-35-62-16	Bldg/struct-Lord Acres Station	\$0	\$1,111,623	\$333,196	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-62-17	Const-Interceptor Line Rndbout	\$0	\$0	\$287,072	\$26,800	\$144,678	\$0	\$5,471	\$0
407-000-000-594-35-62-18	Const-Pud Boat Launch Lift ST	\$0	\$0	\$0	\$361,900	\$7,602	\$0	\$5,659	\$0
407-000-000-594-35-62-19	Const-List Station Fencing	\$0	\$0	\$0	\$0	\$0	\$13,500	\$0	\$0
407-000-000-594-35-62-20	Const-RBC Media-WTP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361,300
407-000-000-594-35-62-28	Const-Emer Storage Lift ST #7	\$0	\$0	\$0	\$121,000	\$0	\$0	\$5,300	\$0
407-000-000-594-35-62-38	Const-Imp Lift Station #10	\$0	\$0	\$0	\$292,600	\$6,730	\$1,400,000	\$930,584	\$0
407-000-000-594-35-63-15	Other Imp-Line Ext Golf Crs RD	\$205,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-63-16	Other Imp-Rocky Point Slipline	\$0	\$607,429	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-01	Mach/equip-Compactr Mini EX			\$4,085	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-15	Mach/equip-Backup Pumps	\$13,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-16	Mach/equip-Power Washer	\$0	\$839	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-17	Mach/equip-Posi Displmnt Pmp	\$0	\$0	\$10,231	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-18	Mach/equip-Hvac HT Pmp Wwtp	\$0	\$0	\$0	\$7,560	\$7,558	\$0	\$0	\$0
407-000-000-594-35-64-21	Mach/equip-Lc-150 Pump Control	\$1,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-25	Mach/equip-Alum Tank & Pumps	\$10,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-26	Mach/equip-lbc Bearing Replace	\$0	\$35,951	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-27	Mach/equip-Confined Space Mtr	\$0	\$0	\$4,449	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-28	Mach/equip-Hvac Elct RM Trf ST	\$0	\$0	\$0	\$5,800	\$0	\$0	\$0	\$0

Cont.

407-000-000-594-35-64-34	Mach/equip-Computer Replacemen	\$0	\$543	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-35	Mach/equip-Elect Controller	\$15,294	\$247	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-36	Mach/equip-Flyght 5 HP Pump(2)	\$0	\$7,485	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-38	Mach/equip-3 Solid Pmp & Ctrl	\$0	\$0	\$0	\$45,000	\$40,889	\$0	\$2,202	\$0
407-000-000-594-35-64-48	Mach/equip-Upgrd 8 Pmp ST Ctrl	\$0	\$0	\$0	\$16,000	\$5,945	\$0	\$15,860	\$0
407-000-000-594-35-64-55	Mach/equip-Digital Do/ph Meter	\$2,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-56	Mach/equip-Pmt Drop Box (1/2)	\$0	\$765	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-58	Mach/equip-Gps Eqp & Map Svc				\$34,000	\$0	\$39,000	\$6,404	\$0
407-000-000-594-35-64-65	Mach/equip-Port Sewer Camera	\$12,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-000-594-35-64-75	Mach/equip-Gps-Gis Equip/sftwr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
407-000-100-535-10-53-00	Operating Assessment Lcrecdist	\$34,733	\$34,685	\$34,518	\$34,600	\$34,351	\$0	\$34,184	\$0
407-000-550-594-35-63-12	Other Imp-Phase II Construct	\$8,091	\$0	\$65,475	\$0	\$0	\$0	\$0	\$0
	<b>Totals</b>	<b>\$304,869</b>	<b>\$1,799,567</b>	<b>\$739,026</b>	<b>\$945,260</b>	<b>\$247,753</b>	<b>\$1,452,500</b>	<b>\$1,005,663</b>	<b>\$361,300</b>

<b>Transfers Out</b>									
407-000-000-597-48-00-20	Tran Out-TO #302 PW Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
407-000-000-581-10-76-18	Infnd Ln-TO #502 Principal (REET 2)								\$50,000
407-000-000-581-20-78-00	Interfund Loan Repayment REET 2)								\$5,098
407-000-550-597-35-00-09	Tran Out-TO #402 W/S Debt Redt	\$659,796	\$657,699	\$654,527	\$651,366	\$651,356	\$592,789	\$592,789	\$811,130
	<b>Totals</b>	<b>\$659,796</b>	<b>\$657,699</b>	<b>\$654,527</b>	<b>\$651,366</b>	<b>\$651,356</b>	<b>\$592,789</b>	<b>\$592,789</b>	<b>\$1,366,228</b>

**Sewer Capital Totals**

<b>Capital Expenditures</b>	<b>\$409,554</b>	<b>\$2,176,185</b>	<b>\$801,217</b>	<b>\$1,113,010</b>	<b>\$393,918</b>	<b>\$1,690,500</b>	<b>\$1,041,950</b>	<b>\$865,285</b>
<b>Transfers Out</b>	<b>\$659,796</b>	<b>\$657,699</b>	<b>\$654,527</b>	<b>\$651,366</b>	<b>\$651,356</b>	<b>\$592,789</b>	<b>\$592,789</b>	<b>\$1,366,228</b>
<b>Total</b>	<b>\$1,069,350</b>	<b>\$2,833,884</b>	<b>\$1,455,744</b>	<b>\$1,764,376</b>	<b>\$1,045,274</b>	<b>\$2,283,289</b>	<b>\$1,634,739</b>	<b>\$2,231,513</b>

# Appendicies

APPENDIX A –CITY OF CHELAN FINANCIAL POLICIES

APPENDIX B – HR HIGHLIGHTS

APPENDIX C – FUND ACCOUNTING

APPENDIX D - DESIGNATION OF REVENUES

## **APPENDICES**

### **APPENDIX A –CITY OF CHELAN FINANCIAL POLICIES**

Financial policies provide guidelines for Chelan’s leaders to ensure sound decision-making that safeguards core services while moving the community forward to achieve its vision. Good financial management ensures that Chelan is able to withstand economic fluctuations, maintain focus on the entire financial picture, and adjust to the changing service needs of the community.

This policy incorporates past financial practices in defining the current policies to be used by the City of Chelan to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the City’s financial affairs.

The City’s Financial Policies are intended to serve as a Council-approved set of values and expectations for Council Members, City staff, citizens and other interested parties who may do business with the City. The use of the term “City” refers to all City officials and staff who are responsible for the activities to carry out these policies. The policies describe expectations for financial planning, budgeting, accounting, reporting and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of the City’s financial and physical resources.

#### **Operating Budget Policies**

General budget policies ensure service levels are reasonable and attainable and that budget documents detailing revenues and expenditures accurately reflect Council and community goals. The City of Chelan budget procedures are in compliance with the Revised Code of Washington (RCW), Chapter 35A.33. The City budgets annually on the calendar year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup>. The City Council shall adopt the budget by ordinance at the fund level.

Citizen involvement shall be encouraged in the budget decision-making process through public hearings and budget work sessions.

#### **Conservative Budgeting**

The City will use a conservative budgeting approach and accepted analytical techniques including trending, per capita estimates of intergovernmental revenue and sales and property tax estimates based on prior year revenues adjusted for reasonable known growth factors. Budgeted revenues and expenditures shall attempt to produce variances from actuals in the 3% to 5% range for overall fund revenues (over budget) and 3% to 5% range for overall fund expenditures (under budget). All approved positions will be budgeted for a full year with maximum estimated benefits.

#### **Long Term Financial Planning**

Long term or multiyear financial planning is the process of aligning fiscal capacity with long term service requirements and objectives. Financial forecasting is the process of projecting revenues and expenditures

over a multiyear period, using assumptions about economic conditions, future spending scenarios, and other variables.

Given resource limitations, the City will engage in collaborative multiyear financial planning as a part of its' overall budget process utilizing the best available cost-effective practices. To be effective, long term financial planning combines financial forecasting and analysis with a strategic operations perspective.

The City will plan for capital improvements over a multiyear period. The Capital improvements planning will relate directly to the City's various strategic asset plans (capital improvement studies, documents, and policies), and be consistent with the Capital Facilities Element of the Comprehensive Plan with regards to transportation, water, wastewater, stormwater, parks, recreation and general government facilities.

Capital improvements are typically:

1. One-time costs for the acquisition, construction, improvement, replacement or renovation of land, structures, and major equipment. The costs may be incurred over one or more years.
2. Projects eligible for funding with long term debt.
3. The systematic acquisition or repair and maintenance of facilities and infrastructure over an extended period of time.

Proposals for capital projects will go through the Capital Improvements Plan (CIP) planning process. Planning for capital improvements will include a project description, statement of need, reference to a strategic asset plan, estimated project cost, project schedule, long term operating and maintenance cost estimates, and specific funding sources projected to be available to fund each project. This information will be included in project financial planning and documentation.

The City's Capital Improvement Plan (CIP) will be an integral part of the budget process. Projects within the plan will take the highest priority for capital investment when developing the budget. A multiyear CIP will be prepared annually as a part of the budget process. The first year of the CIP (aligning with the budgeted fiscal year), as amended by the City Council, will be incorporated into the adopted annual budget.

Capital improvements and equipment planning will include all projects with a minimum estimated cost of \$2,000 and an estimated useful life of one year or more.

### **Capital Improvements Budgeting**

The purpose of the CIP is to forecast and match projected revenues and major capital needs over a five - year period. Long rang capital planning is an important management tool which strengthens the linkage between community infrastructure needs and the financial capacity of the City.

Capital projects approved during the CIP process will be budgeted in the various capital projects funds of the City, which are related to the various operating funds of the City as follows:

- a. General / Current Expense Fund – Capital Improvements Fund

- b. Recreation Fund – Recreation Capital Fund
- c. Street Fund – Street Capital Fund
- d. Water Fund – Water Capital Fund
- e. Sewer Fund – Sewer Capital Fund

Capital projects requiring phased implementation (predesign / conceptual review, construction design /engineering, construction management/construction/acquisition) will be budgeted as separate project phases in separate years as a best practice. Approaching major projects using a measured approach results in projects with a high probability of successful completion and that are well understood by the community.

Projects should generally be foreseen ahead of the time (2 + years) of need to allow time for planning long term financing strategies or financing methods. It is understood that there will be exceptions to the best practice, and these will be considered on a case by case basis.

Capital Improvements funds are considered to be “special funds” in the context of paragraph 2 of RCW 35A.33.150 (incorporated in fiscal policy below). As such, capital project appropriations for various projects do not lapse at the end of a fiscal year but may be carried forward from year to year until the purpose of the project has been accomplished.

For the purpose of financial management and control, a budget report will be presented to the to the City Council detailing remaining project balances of ongoing projects (projects budgeted and funded in prior years with non-lapsing appropriations) during March of each year. For example, the report in March of 2021 would include information on projects budgeted in 2020 and prior years.

Sunset Clause – capital improvements funds project appropriations are considered to be non-lapsing appropriations under RCW 35A.130.150. The City of Chelan, however, will maintain a two - year sunset clause for appropriated capital projects. The sunset clause will apply to funded capital projects for which no significant progress towards completion, as demonstrated through expenditure or encumbrance of project funds towards project completion, has occurred.

The following is an example of the timing of the application of the sunset clause:

- a. Project X is funded through the FY 2020 budget process, with funding available January 1, 2020.
- b. Budget preparation begins for FY 2022. The contract / purchase order which will lead to substantial project completion will not be issued by the end of FY 2021.
- c. Project X appropriation will lapse at the end of FY 2021, (and if the project is to be completed) must be included in the FY 2022 CIP for reconsideration by the City Council.

The sunset clause provides the City Council opportunity to reconsider delayed projects in the context of changing community needs and economic conditions.

## **RCW 35A.33.150**

### **Unexpended appropriations.**

All appropriations in any current operating fund shall lapse at the end of each fiscal year: PROVIDED, That this shall not prevent payments in the following year upon uncompleted programs or improvements in progress or on orders subsequently filled or claims subsequently billed for the purchase of material, equipment and supplies or for personal or contractual services not completed or furnished by the end of the fiscal year, all of which have been properly budgeted and contracted for prior to the close of such fiscal year but furnished or completed in due course thereafter.

All appropriations in a special fund authorized by ordinance or by state law to be used only for the purpose or purposes therein specified, including any cumulative reserve funds lawfully established in specific or general terms for any municipal purpose or purposes, or a contingency fund as authorized by RCW 35A.33.145, shall not lapse, but shall be carried forward from year to year until fully expended or the purpose has been accomplished or abandoned, without necessity of reappropriation.

The accounts for budgetary control for each fiscal year shall be kept open for twenty days after the close of such fiscal year for the purpose of paying and recording claims for indebtedness incurred during such fiscal year; any claim presented after the twentieth day following the close of the fiscal year shall be paid from appropriations lawfully provided for the ensuing period, including those made available by provisions of this section, and shall be recorded in the accounts for the ensuing fiscal year.

[ 1967 ex.s. c 119 § 35A.33.150.]

### **Strategic Planning**

For internal management and long term planning purposes, the City will establish sustainable and ongoing funding streams designed to accrue funds (to the extent possible) sufficient to fund the timely replacement or refurbishment of existing assets necessary to the business operations of the City, or to acquire or develop new assets to the benefit of the Community. These funding streams, or earmarks, will informally designate funds through the budget process to be used to fund capital needs in the future. Funding will be earmarked for this purpose when available and practical.

Process:

1. Through the annual CIP and budget process, the City will set aside (earmark) funds from current CIP funding revenue streams (operating funds annual operating surplus when available) to fund specific projects and programs to be identified and included in future CIP's. The funding appropriations do not themselves constitute new projects or authorize spending, but allocate portions of the annual capital funding stream for certain purposes as discussed below.
2. Finance will track the individual funding allocations.
3. Spending of allocated funds for specific projects (identified through the CIP process or on an ad hoc basis during a fiscal year) will only occur after the City Council has approved the project through the annual budget process or other Council action.
4. Balances will be reviewed annually and shared with the City Council during the budget process. Allocations levels will be reviewed annually in light of competing priorities, economic conditions, and anticipated work plans.

These funds could be repurposed by future City Councils for purposes unrelated to the original intention of the funding allocations.

Proposed funding allocations and their purposes are as follows:

- a. Technology (Capital Improvements Fund)– to finance all or part of the cost of replacement and purchase of technology equipment and software used in the general business operations of City departments (excluding utilities, which have a reliable funding stream), and boards and commissions through the establishment of a sustainable and ongoing funding source for planned or unexpected events which would otherwise cause fluctuations in operating or capital budgets. Potential uses might include periodic replacement of end user computers, network equipment and software, technology implementation to automate / streamline business practices and customer service delivery (examples might include online building permit processes, electronic banking and financial activity, GIS implementation), and website enhancements.
- b. Shoreline Access (Capital Improvements Fund and Recreation Capital Fund)-to finance all or part of the cost to identify and develop pocket parks utilizing existing rights of way to provide access to the Lake Chelan shoreline. Potential costs might include surveying, legal costs, design costs, signage, clean up, landscaping, beach enhancements, picnic tables, benches and bike racks. A further potential use of these funds might be to fund preliminary research costs associated with property purchases providing access to the Lake Chelan shoreline, which would be funded through alternative financing strategies.
- c. Parks Facilities and infrastructure (Recreation Capital Fund) – to finance all or part of the cost of refurbishing, replacing or adding to Parks facilities and infrastructure utilized in providing services to the public through the establishment of a sustainable and ongoing funding source for planned or unexpected events which would otherwise cause fluctuations in capital or operating budgets. Such assets may include picnic shelters, sports facilities, irrigation and other utility systems, docks, boat launches, buildings, and beaches.
- d. Parks Equipment (Recreation Capital Fund)- to finance all or part of the cost of refurbishing , replacing or adding Parks equipment utilized in providing services to the public through the establishment of a sustainable and ongoing funding source for planned or unexpected events which would otherwise cause fluctuations in capital or operating budgets. Such equipment assets may include playground equipment, mowers and other grounds maintenance equipment, vehicles, and trailers.

### **Maintenance of Facilities and Equipment**

The City has a responsibility to its tax and rate payers to maintain and repair existing facilities and equipment and to replace same for maximum efficiency. Adequate maintenance and replacement of the City’s facilities, equipment and technology will be provided for in either the operating or capital budget. As practicable, these expenses will be forecast in an equipment replacement or capital fund of the operating fund.

### **Recurring / Sustainable Revenue Sources**

Recurring operating program costs should not exceed the amount of recurring revenue to finance those costs. Prior to adoption of a new program, the recurring revenue will be identified along with the new program costs.

One time or nonrecurring revenues or resources will be used to fund one - time expenditures.

### **Cost Recovery**

All taxpayers/utility customers should not pay for a service that benefits only certain individuals. Therefore, fees will be established where possible to recover costs of such services or programs. Fees for services will be reviewed at least annually and adjusted as necessary. Based on Council direction, general taxpayer revenues may be used to subsidize all or a portion of the cost of services if it has been identified that those services address a vulnerable set of customers, including low income, senior, and disabled citizens, or is determined as being in the best interests of the city.

### **Adjustments/Amendments to the Budget**

Adjustments to line items that are consistent with council directives and do not exceed budgeted wage ranges, benefits, or the total appropriated amount in a fund will be executed by the Finance Director following direction/discussion and approval of the City Administrator.

Amendments to the budget that change fund totals will be adopted by the Council through an ordinance, which is usually done mid-year and year-end. Council will be informed in advance as needed and Council may authorize staff to proceed with purchases in advance of a formal budget amendment.

### **Unreserved Ending Cash**

Ending cash balances that exceed those needed to meet reserve requirements in the General Fund (see Operating Fund Balances below) and are identified as revenues in excess of expenditures from the prior year will be transferred to capital funds as recommended by staff and approved by Council through the first budget amendment of the current year. Fund transfers shall be based on the City's Capital Improvement Plan and be considered collectively with other projects in the plan. Funds will not be transferred if reserves have fallen below the recommended amounts until such time as those amounts are restored.

## **Fund Balance Reserve Policies**

Adequate fund balance and reserve levels help mitigate short-term cash flow issues, emergencies, and the effect of fluctuations in the economy, as well as assist in the financial strength of the City's bond ratings.

### **Operating Fund Balance Reserves**

The City's goal is to maintain a 30% reserve of anticipated annual expenditures (calculated by a two-year average of past operating expenditures) in the General Fund. This reserve will be used to meet seasonal cash flow demands, provide a financial cushion in an economic downturn and meet emergency needs.

In the event the General Fund experiences an emergency or economic downturn, every effort will be made first to reduce costs and/or implement rate increases prior to utilizing reserves. In extreme situations

Council may approve that resources from reserves be used. Reserves utilized under these circumstances will be replaced within three years.

In addition, a reserve balance of \$250,000 will be maintained in the General Fund for repairs/maintenance of city facilities, unforeseen expenditures, and some expenses that exceed routine repairs and maintenance and/or do not fit the typical criteria of “capital project”.

Cash balances in excess of the amount required to maintain strategic reserves will be used to fund capital equipment/projects, one-time, or non-recurring costs as approved by Council. (See Operating Budget Policies)

### **Utility Operating Policies**

City utilities are enterprise funds and therefore need to maintain a revenue and expense structure that allows them to be self-supporting with adequate revenue that pays for maintenance, operations, debt service and capital costs. Adequate reserves, rate analyses and budgetary policies steer the utilities toward ongoing self-sufficiency.

#### **Utility Rates and Fees**

As enterprise funds, all utilities will be self-supporting through rates, connection charges (also referred to as hook-ups fees or GFCs or general facilities charges) and other fees. Whenever practical, smaller utility increases will be considered more frequently, to avoid large jumps in rate payer bills. Revenues will pay maintenance, operation, debt service, and provide funds for capital repairs/improvements. Rates and fees will be reviewed at least annually and, if necessary, adjusted to reflect the cost of services. Every five years a detailed rate analysis will take place to ensure financial solvency of the utilities.

#### **Utility Fund Reserves**

All utilities will be operated in a manner to ensure an average and ending fund balance in an amount equal to approximately three months of operational appropriations. In the event that the fund balance falls below that average amount or a new utility is formed, the City will work to restore the balance to that level with cost reductions, rate increases and other measures within three years. The City may use reserves to “smooth” rate increases over a period of years and avoid large jumps in ratepayer bills. Once utility cash reserve goals are met and maintained, excess cash identified as revenues in excess of expenditures from the prior year will be transferred to capital funds as outlined in Operating Budget Policies above.

### **Debt Management Policies**

The City will maintain adequate available debt capacity to ensure funding for major, high priority capital projects.

The term of long term debt issued will not exceed the life of the projects financed. Current operations will not be funded by long term debt.

The City is an infrequent issuer of debt. Debt is primarily used to finance large capital investments. Various state laws limit the City’s debt capacity. General obligation (GO) debt, backed by the full faith and credit

of the City, is limited to 2.5% of the value of all taxable property within the City. That percentage includes councilmanic or non-voted debt (1.5% of property values) <sup>note\*</sup> and Local Option Capital Asset Lending (LOCAL), a financing contract with the Office of the State Treasurer (39.94 RCW). Revenue bonds rely on a funding source, such as utility revenues, for debt repayment.

When evaluating a debt issue, a financial feasibility analysis will be performed. The analysis will include the City's ability to make debt service payments, with due consideration given to revenue fluctuations associated with periodic economic cycles.

Note – General Assessed Value in Chelan in 2018 is \$984,276,245. Allowable Councilmanic (nonvoted) debt is 1.5% of that amount, or \$14,764,151 as compared to the actual outstanding GO debt of \$2,836,457. Ability to fund debt service while meeting other obligations is also a limiting debt factor.

### **Interfund Loans**

Interfund borrowing can be cost effective as it reduces the administrative costs associated with issuing bonds or borrowing from a bank. Therefore, the City may use interfund borrowing when adequate funds are available internally within the City's own resources.

The City will set a reasonable timeline for repayment of between one and five years and use the State's Local Government Investment Pool (LGIP) to set the interest rate of the loan.

Interfund loans are permitted to cover cash flow for capital projects where federal or state grants are approved but there is a timing issue between city expenditures and the actual reimbursement by the granting agencies. Interfund loans shall be approved by Council with a resolution.

### **Investments**

The City will at all times maintain sufficient cash on hand to meet reasonably expected expenditures for the operating period.

The City will follow state law and the following criteria in priority order when investing idle cash:

1. Preservation of capital
2. Liquidity of funds
3. Best available rate of return

Examples of authorized investments, as defined in RCW 39.59, include:

- (1) Bonds of the state of Washington and any local government in the state of Washington;
- (2) General obligation bonds of a state and general obligation bonds of a local government of a state, which bonds have at the time of investment one of the three highest credit ratings of a nationally recognized rating agency;
- (3) Subject to compliance with RCW 39.56.030, registered warrants of a local government in the same county as the government making the investment;

- (4) Certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States; or United States dollar denominated bonds, notes, or other obligations that are issued or guaranteed by supranational institutions, provided that, at the time of investment, the institution has the United States government as its largest shareholder;
- (5) Federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures and guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system;
- (6) Bankers' acceptances purchased on the secondary market;
- (7) Commercial paper purchased in the secondary market, provided that any local government of the state of Washington that invests in such commercial paper must adhere to the investment policies and procedures adopted by the state investment board; and
- (8) Corporate notes purchased on the secondary market, provided that any local government of the state of Washington that invests in such notes must adhere to the investment policies and procedures adopted by the state investment board.
- (9) State of Washington Local Government Investment Pool (Chapter 43.250 RCW).
- (10) Nonnegotiable certificates of deposit and other collateralized evidence of deposits with qualified State of Washington public depositories (RCW 39.58).
- (11) Any investments authorized by law for the Treasurer of the State of Washington or any local government of the State of Washington but except as provided in RCW 39.58, such investments do not include certificates of deposits of banks or bank branches not located in the State of Washington.

### **Collateralization**

Collateralization is required on repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value with principal and accrued interest. The City chooses to limit collateral to the following:

1. Treasury Obligations – bills, notes, bonds
2. Government Sponsored Enterprises (GSE) Federal Instrumentality Securities including the Federal National Mortgage Associations (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), Federal Home Loan Banks (FHLB), Federal Farm Credit Bureau (FFCB), as well as additional obligations of the U.S. Government, its' agencies and instrumentalities, providing that the payment of the principal and interest is either guaranteed by the Federal Government, carries an outright government backing, or carries an implicit guarantee.

## **Grants**

All potential grants shall be carefully examined for matching requirements. In cases where a match is required the department preparing the application will determine the source of the match and present to Council prior to submission. Some grants may not be accepted if local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted. Ongoing maintenance and operation cost estimates shall be prepared by staff and considered by Council prior to applying for grants.

## **Accounting, Financial Reporting, and Audit Policies**

The City of Chelan operates under the laws of the State of Washington applicable to a Non-Charter Code City classification with a Mayor-Council form of government. The City is a general purpose governmental entity that provides general government services, including administrative services; contracted law enforcement, fire, and animal control; street maintenance and improvements; water, sewer, sanitation, and recycling services; and a parks system, including a marina, putting course and golf course.

### **Accounting System**

The City of Chelan will maintain a standard of accounting practices that will at all times conform to the State of Washington Budgeting, Accounting, and Reporting System (BARS) and federal and state regulations. The city will maintain its accounting system in accordance with the Washington State Auditor's Office requirements for single-entry, cash basis entities.

### **Financial Reporting**

**Reporting Frequency** – Monthly budget and actual reports will be distributed to all departments. Quarterly reports, as a minimum frequency, will be presented to the City Council.

**Annual Reports** – The annual financial reports prepared by the City (City of Chelan report, Lake Chelan Sewer District report, and Lake Chelan Airport report) will be completed and submitted within the 150 day requirement for submission to the Washington State Auditor's Office. Finance staff will strive for full and complete disclosure of all material matters. Errors discovered after submission and prior to audit will be promptly corrected. Unaudited copies will be distributed to city departments and Council.

**Audits** – City staff will cooperate fully with staff from the State Auditor's Office prior to, during, and at follow-up of the annual audit. Identification of practices that result in management letters or findings will be corrected as reasonably possible. Recommendations from the Auditor's Office will be reviewed and implemented where practical.

## APPENDIX B – HR HIGHLIGHTS

The City of Chelan has a total of 112 Positions

- 17 Non-Represented
- 41 Full Time Union
- 2 Part Time Union
- 51 Seasonal Non-Union
- 1 Temporary Non-Union

The City has 1 Union- Washington State Council of County and City Employees (WSCCCE)  
AFSCME/AFL-CIO Local Union 846 CC

- Contract expires December 31, 2020
- Effective January 1, 2020 Employees will receive a 3% COLA increase
- Medical, Vision and Life Insurance is provided by AWC-no increase for 2020
- Dental is provided by WSCCCE- there is a 3% increase for 2020

Non-Represented Employees

- Budgeted a 3% COLA increase
- Medical, Vision and Life Insurance is provided by AWC-no increase for 2020
- Dental is provided by Delta Dental- no increase for 2020

## Employee Count by Department

### LEGISLATIVE

Council

**Non-Rep 7**

**Total 7**

### ADMINISTRATION

Mayor

City Administrator

City Clerk

Deputy City Clerk (proposed reclass)

Clerk temp (Vacant)

**Non-Rep 3 Union 1 Temp 1**

**Total 4**

### FINANCE

Finance Director

Asst Finance Director

Accounting Assistant III

Accounting Assistant II (2)

Finance Receptionist/Clerical Asst PT (Proposed New)

**Non-Rep 2 Union 3 Union PT 1**

**Total 6**

### PROPERTY MANAGEMENT/JANITORIAL

Janitor-City Hall (36% of wage)

Janitor-Library (31% of wage)

Janitor-Old PUD restrooms (5% of wage)

**Union .72**

**Total .72**

### BUILDING & PLANNING

Community Development Director (1/2 B and P)

City Engineer (15%) (Vacant)

Associate Planner

Building Official

Building Inspector (Vacant)

Community Development Officer

Permit Coordinator (1/2 B and P)

Associate Planner PT

Office Asst PT (Proposed New)

**Non-Rep 2 Union 5 Union PT 1 PT 1**

**Total 9**

### PUBLIC WORKS

Public Works Director

City Engineer (85%) (Proposed New)

Field Operations Supervisor

Administrative Assistant

Development Project Manager (10/17/19)

Sr Tech 1 (Vacant)

Street Lead Person

Water Treatment Plant Operator

Asst Water Treatment Plant Operator (2)

Waste Water Treatment Plant Operator

Asst Sewer Treatment Plant Operator

Pump Technician

Mechanic

Public Works Crew Foreman

Assistant Crew Foreman

Utility Worker (4)

Utility Worker/Meter Reader

Recycle Utility Worker (2)

Sanitation Truck Driver

Utility Worker/Sanitation Truck Driver

Janitor (25% wage)

**Non-Rep 2 Union 23.25**

**Total 23.25**

### COMMUNITY SERVICES

Parking Enforcement

**Seasonal 1**

**Total 1**

### PARKS & RECREATION

Parks & Recreation Director (Vacant)

Rec & Facilities Supervisor

Rec & Facilities Assistant Supervisor

Parks Maintenance Worker

Parks Maintenance Foreman

Janitor (3% wage)

Assistant Golf Pro 3Mths

**Non-Rep 1 Union 4.20**

**Total 5.20**

**GENERAL PARKS SEASONAL**

Grounds Maintenance 1	
Mower Maintenance	
Grounds Maintenance 2 (2)	
Facilities Maintenance (2)	
Pay Parking #1	
Security 1	
Landscape Maintenance 2 (2)	
Landscape Downtown (2)	
<b>Seasonal 12</b>	<b>Total</b>
<b>12</b>	

**R.V. PARK SEASONAL**

Grounds Maintenance 1	
Grounds Maintenance 2	
Facilities Maintenance (2)	
RV Office Clerk (3)	
Office Lead	
Security 2	
<b>Seasonal 9</b>	<b>Total</b>
<b>9</b>	

**PUTTING COURSE SEASONAL**

Greens Maintenance	
Office Clerk (5)	
<b>Seasonal 6</b>	<b>Total</b>
<b>6</b>	

**MARINA SEASONAL**

Attendant (3)	
<b>Seasonal 3</b>	<b>Total</b>
<b>3</b>	

**RECREATION SEASONAL**

Youth Coordinator	
<b>Seasonal 1</b>	<b>Total</b>
<b>1</b>	

**GOLF PRO SHOP**

Golf Professional	
Assistant Golf Pro 9 Mths	
<b>Union 2</b>	<b>Total</b>
<b>2</b>	

**GOLF PRO SHOP SEASONAL**

Office Worker 1 (4)	
Custodian/Lead Cart Attendant	
Cart Attendant (2)	
<b>Seasonal 7</b>	<b>Total</b>
<b>7</b>	

**GOLF MAINTENANCE**

Golf Maintenance Supervisor	
Mechanic	
<b>Union 2</b>	<b>Total</b>
<b>2</b>	

**GOLF MAINTENANCE SEASONAL**

Asst Superintendent	
Equipment Operator (3)	
Greenskeeper (8)	
<b>Seasonal 12</b>	<b>Total</b>
<b>12</b>	

**City Total 112**

- Non-Represented 17**
- Full time Union 41**
- Part time Union 2**
- Seasonal-Non union 51**
- Temp- Non Union 1**

**\*This list represents positions not FTE's**

**LEGEND**

Non Represented
Part Time-Union
Seasonal- Non Union
Temp-Non Union

## **APPENDIX C – FUND ACCOUNTING**

Per the Washington State Budgeting, Accounting, and Reporting System maintained by the Washington State Auditor’s Office, “A fund is a fiscal and accounting entity with a self - balancing set of accounts.....which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations”. Each fund is considered to be a separate legal entity, meaning that one fund cannot benefit another.

### **FUND DEFINITIONS**

**General Fund #001** – The General Fund is the general operating fund of the City. It accounts for all financial resources and transactions except for those to be accounted for within another fund. Departments / activities budgeted within the General Fund include Administration, Finance, Legal, Police, Planning, Building Department, Library, Mental and Physical Health, and Youth Services, and transfers out for General Fund capital projects. Several of these activities (Police, Youth Services, Mental and Physical Health, and Library) are contracted services. Major revenue sources include the local sales tax, property tax, local justice sales tax, internal B&O taxes of 9.5% on City Water, Sewer, and Sanitation Funds, charges for service by the Finance and Administration Departments, Building and Planning Fees and the Chelan County PUD operating tax.

**Street Fund #101** – The Street Fund accounts for dedicated state shared gas tax revenue, and is used to account for street maintenance, and transfers out for street capital projects. Major revenue sources are property taxes and motor vehicle fuel taxes.

**Stadium (Tourism) Promotion Fund #103** – This fund is used to account for activities associated with tourism promotion, marketing and events, and also to account for transfers out to fund capital activity associated with tourism related facilities. It is funded with the Hotel – Motel Lodging Tax.

**Housing Fund #105** – Accounts for activities associated with affordable housing initiatives. Currently funded with proceeds from the “affordable housing for all” recording fee surcharge collected by Chelan County and allocated to the City. Priority use of the revenue is to fund activities that serve households with incomes at or below 30% of the area median income.

**Parks and Recreation Fund #110** – This fund accounts for the activities of the City’s Parks system, including the RV Park, Putting Green, Marina, and Golf Course, as wells as Grounds Maintenance and general Parks programs and operational expenditures. Major revenue sources include parking fees, lease income, program fees, and RV Park, Golf Course, Marina, and Putting Course fees.

**Sewer Fund #400** – Accounts for the activities associated with the collection and treatment of wastewater, including operations and maintenance of facilities and infrastructure systems, as well as transfers out for debt service and capital projects related to the wastewater system. Funded largely with sewer fees.

**Water Fund #401** - Accounts for the activities associated with the production and distribution of drinking water, including operations and maintenance of facilities and infrastructure systems, as well as transfers out for debt service and capital projects related to the drinking water system. Funded largely with water fees.

**Sanitation Fund #403** - Accounts for the activities associated with the collection and disposal of solid waste and recyclables, including operations and maintenance and capital expenditures related to solid waste facilities and equipment. Funded largely with disposal fees and the sale of recyclable materials.

**Capital Projects Funds** – The City maintains separate capital projects funds to account for the capital activity associated with the Water Fund, Sewer Fund, Street Fund, and Parks and Recreation System. These capital funds are largely funded through interfund transfers from the associated operating funds. The City also maintains the Capital Improvements Fund to account for capital activity not directly associated with one of the other capital funds. The Capital Improvements Fund is largely funded through the Real Estate Excise Tax and transfers in from the General Fund.

**Debt Service Funds** – The City maintains two active debt service funds. These funds account for the principal and interest payments on outstanding debt. The Funds are the Councilmanic Debt Fund and the Water / Sewer Debt Redemption Fund. Debt service is funded through operating transfers in.

**Equipment Replacement Fund** – an internal service fund used to account for the repair, maintenance, and replacement of vehicles and heavy equipment. Largely funded through interfund charges for services and equipment rentals.

## APPENDIX D - DESIGNATION OF REVENUES

Certain major revenue streams, either due to historical practice or subject to state law are designated for particular functions or uses. Detail on the designations are as follows:

1. Property Tax – Currently split with 25% to fund operations and capital activity of the General Fund, and 75% dedicated to fund operations and capital activity in the Street Maintenance Fund. City practice.
2. Local Sales Tax – The local sales tax rate collected for the City of Chelan is .85%. Sales tax collections are used to fund operational and capital costs in the General Fund. The use of these revenues is not restricted by state law.
3. Hotel – Motel Lodging Tax – Under state law, the Hotel- Motel Lodging Tax is in two parts. The first is the basic 2% levy, and is taken as a credit against the state sales tax of 6.5%. In practice, a hotel guest would pay a total combined state sales tax and basic hotel -motel lodging tax of 6.5% - 4.5% state sales tax plus 2% lodging tax. The second part of the Hotel – Motel Lodging tax in Chelan is 3%, and is in addition to the prevailing sales tax rate.

The guiding principal for the use of lodging tax receipts is that they must be used for activities, operations, and expenditures designed to increase tourism. Lodging taxes can be used for:

- a. Tourism marketing as defined by RCW 67.28.080, including:
    - Advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists;
    - Developing strategies to expand tourism;
    - Operating tourism promotion agencies.
  - b. Marketing and operations of special events and festivals designed to attract tourists.
  - c. Operations and capital expenditures of tourism related facilities owned or operated by a municipality.
  - d. Operations of tourism related facilities owned or operated by nonprofit organizations.
4. Real Estate Excise Tax (REET) – The City levies a total REET tax of .5%; .25% known as REET1 and .25% known as REET2. The use of these funds is restricted under state law to capital projects included in the City’s capital improvement plan, and include public works projects for planning, acquisition, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street lighting, traffic signals, bridges, parks, recreational facilities and so forth. Use of REET funds is not permitted for maintenance, except to the extent that the maintenance is “the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project. Maintenance does not include labor or material costs for routine operations of a capital project.”