

# CHEHALIS CITY COUNCIL AGENDA

CITY HALL  
350 N MARKET BLVD | CHEHALIS, WA 98532

Anthony E. Ketchum, Sr.  
Mayor

Jerry Lord, District 1  
Daryl J. Lund, District 2  
Dr. Isaac S. Pope, District 4

Robert J. Spahr, Mayor Pro Tem, Position at Large No. 3  
Kevin Carns, Position at Large No. 2  
Kate McDougall, Position at Large No. 1

## Regular Meeting of Monday, July 11, 2022 5:00 pm

### *To access this meeting via Zoom:*

Meeting ID: 834 4212 6653

Pass Code: 674890

1. Call to Order. (Mayor Ketchum)
2. Pledge of Allegiance. (Mayor Ketchum)
3. Approval of Agenda. (Mayor Ketchum)

### PRESENTATIONS

4. Presentation by the Chehalis Flood Authority. (Scott Boettcher)

ITEM	ADMINISTRATION RECOMMENDATION	PAGE
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### CONSENT CALENDAR

5. <u>Minutes of the Regular City Council Meeting of June 27, 2022.</u> (City Clerk)	APPROVE	1
6. <u>Vouchers and Transfers – Accounts Payable in the Amount of \$429,868.99 Dated June 30, 2022.</u> (City Manager, Finance Director)	APPROVE	5
7. <u>Vouchers and Transfers – Payroll in the Amount of \$868,449.31 Dated June 30, 2022.</u> (City Manager, Finance Director)	APPROVE	7
8. <u>Appointment of Jill McNaught to the Historic Preservation Commission.</u> (Building and Planning Manager)	APPROVE	11
9. <u>Fiscal Year 2021 Annual Reports Submitted to State Auditor’s Office.</u> (Finance Director)	APPROVE	13

ITEM	ADMINISTRATION RECOMMENDATION	PAGE
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### PUBLIC HEARING

10. <u>Public Hearing Regarding a Moratorium on the Establishment of Cryptocurrency Mining or Farming.</u> (Building and Planning Manager)	CONDUCT PUBLIC HEARING	85
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**CITIZENS BUSINESS (PUBLIC COMMENT)**

Individuals wishing to provide public comments in general and on agenda items should submit comments by 4:00 pm on the day of the meeting. All comments received will be acknowledged by the Mayor under Citizens Business of this meeting agenda. Please use the following form to submit comments – <https://www.ci.chehalis.wa.us/contact>. If you do not have computer access or would prefer to submit a comment verbally, please contact City Clerk Kassi Mackie at 360-345-1042 or at [kmackie@ci.chehalis.wa.us](mailto:kmackie@ci.chehalis.wa.us). Public comments will be limited to five (5) minutes.

ITEM	ADMINISTRATION RECOMMENDATION	PAGE
<b>UNFINISHED BUSINESS</b>		

ITEM	ADMINISTRATION RECOMMENDATION	PAGE
<b>NEW BUSINESS</b>		
11. <u>Bid Award- National Avenue Resurfacing Project.</u> (Public Works Director)	APPROVE	87
12. <u>Supplemental Agreement for Engineering Services with Gibbs and Olson for the National Avenue Resurfacing Project.</u> (Public Works Director)	APPROVE	93
13. <u>Resolution No. 08-2022 Authorizing Sole Source Supplier for Wastewater Biosolids Andritz Belt Filter Press.</u> (Wastewater Superintendent)	APPROVE	99
14. <u>Request for Funding to Establish Employee Recognition Program and Purchase City Promotional Items.</u> (City Manager)	APPROVE	107

ITEM	ADMINISTRATION RECOMMENDATION	PAGE
<b>ADMINISTRATION AND CITY COUNCIL REPORTS</b>		
15. <u>Administration Reports.</u>	INFORMATION ONLY	---
a. City Manager Update. (City Manager)		
16. <u>Councilor Reports/Committee Updates.</u> (City Council)	INFORMATION ONLY	---

<b>EXECUTIVE SESSION</b>		
17. Pursuant to RCW:		
a. 42.30.110(1)(c) – Sale/Lease of Real Estate		
b. 42.30.140.(4)(b)- Collective Bargaining		

**THE CITY COUNCIL MAY ADD AND TAKE ACTION ON OTHER ITEMS NOT LISTED ON THIS AGENDA.  
NEXT REGULAR CITY COUNCIL MEETING IS MONDAY, JULY 25<sup>TH</sup>, 2022.**

**Chehalis City Council**  
Meeting Minutes  
June 27, 2022

**Council Present:** Mayor Ketchum, Councilmember McDougall, Councilmember Pope, Councilmember Lord, Councilmember Spahr, Councilmember Lund (via Zoom) Councilmember Carns

**Council Absent:**

**Staff Present:** Jill Anderson, City Manager; Tammy Baraconi, Building and Planning Manager; Lance Bunker, Public Works Director; Kassi Mackie, City Clerk; Jud Riddle, Interim Water Supervisor; Brian Kelly, Acting City Attorney; Tedd Hendershot, Interim Fire Chief; Cassie Frazier, Administrative Assistant; Chun Saul, Finance Director

**Public Present:**

1. **Call to Order:**  
Mayor Ketchum called the meeting to order at 5:00 p.m.
2. **Pledge of Allegiance**  
Councilmember Lord led the flag salute.
3. **Approval of Agenda**  
*A motion was made by Councilmember Spahr, seconded by Councilmember Pope to approve the agenda with removal of item no. 5, Experience Chehalis Update. The motion carried unanimously.*

**SPECIAL BUSINESS**

4. **Swearing in of Newly Appointed Kevin Carns for At-Large Position No. 2**  
Municipal Court Judge McBeth performed the Oath of Office to Councilmember Carns.

**PRESENTATIONS**

5. **Experience Chehalis Update**  
This item was removed from the agenda.
6. **Informational Presentation on Cryptocurrency**  
Justin Podhola provided council information regarding cryptocurrency and the requirements for managing a mining business, including water and power usage and suggested actions to encourage business growth while prohibiting mining operations that are illegal or unsafe.

**CONSENT CALENDAR**

7. Minutes of the regular City Council meeting of June 13, 2022
8. Minutes of the special City Council meeting of June 20, 2022
9. Vouchers and Transfers – Accounts Payable in the Amount of \$1,206,077.71 Dated June 15, 2022

10. Resolution No. 07-2022 Surplus Property
11. Acceptance of Washington State Department of Ecology Spill Response Equipment Grant
12. Lodging Tax Advisory Committee Recommendations for Redistribution of 2022 Funding for the Chehalis Centralia Railroad and Museum

***A motion was duly made and passed approving the items on the Consent Calendar as though acted on individually.***

#### **CITIZENS BUSINESS**

Leah Vanasse provided public comment regarding fireworks.

Mary Kay Nelson provided an update on the Chehalis Centralia Railroad and Museum.

#### **UNFINISHED BUSINESS**

13. **Resolution No. 06-2022, Adoption of the 2023-2028 Six-Year Transportation Improvement Program**

***A motion was made by Councilmember Spahr, seconded by Councilmember McDougall to approve Resolution No. 06-2022. The motion carried unanimously.***

14. **Ordinance No. 1031-B: Moratorium on the Establishment of Cryptocurrency Mining or Farming**

***A motion was made by Councilmember Spahr, seconded by Councilmember Lord to approve Ordinance No. 1031-B at second and final reading. The motion carried unanimously.***

#### **NEW BUSINESS**

15. **Chehalis Avenue Project: Addendum to Gibbs & Olson Agreement**

***A motion was made by Councilmember Spahr, seconded by Councilmember Lord to approve the addendum with Gibbs & Olson. The motion carried unanimously.***

#### **ADMINISTRATION AND CITY COUNCIL REPORTS**

16. **City Manager Update**

City Manager Anderson provided a verbal report including a special thank you to the James W. Lintott Elementary School, Orin C. Smith Elementary and Shaw Learning Campus for the donation of artwork for City Hall.

17. **Councilor Reports/Committee Updates**

**EXECUTIVE SESSION**

18. **Sale/Lease of Real Estate**

***Mayor Ketchum adjourned the regular meeting and convened the executive session at 6:04 p.m.***

***Mayor Ketchum adjourned the executive session and reconvened the regular meeting at 6:23 p.m.***

**ADJOURNMENT**

***Mayor Ketchum adjourned the meeting at 6:23 p.m.***

\_\_\_\_\_  
Anthony Ketchum, Sr., Mayor

\_\_\_\_\_  
Attest: Kassi Mackie, City Clerk

DRAFT



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**BY:** Chun Saul, Finance Director  
Clare Roberts, Accounting Tech II

**MEETING OF:** July 11, 2022

**SUBJECT:** 2022 Vouchers and Transfers – Accounts Payable in the Amount of \$429,868.99

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**ISSUE**

City Council approval is requested for 2022 Vouchers and Transfers dated June 30, 2022.

**DISCUSSION**

The June 30, 2022, Claim Vouchers have been reviewed by a committee of two councilors prior to the release of payments. The administration is requesting City Council approval for Claim Vouchers including Electronic Funds Transfer Checks No. 2131 - 2164 and 60 - 61 and Voucher Checks No. 134528 - 134619 in the amount of \$429,918.73 dated June 30, 2022, and Voided Check No. 134526 for the net total of \$429,868.99 as follows:

- \$ 85,657.31 from the General Fund
  - \$ 22,651.56 from the Street Fund
  - \$ 158,925.20 from the Transportation Benefit District Fund
  - \$ 3,139.73 from the LEOFF 1 OPEB Reserve Fund
  - \$ 67,907.63 from the Wastewater Fund
  - \$ 31,852.71 from the Water Fund
  - \$ 3,782.56 from the Storm & Surface Water Utility Fund
  - \$ 50,648.63 from the Airport fund
  - \$ 4,964.00 from the Wastewater Capital Fund
  - \$ 191.40 from the Firemen’s Pension Fund
  - \$ 198.00 for the Custodial Other Agency Fund
- \$ 429,918.73 Total for Vouchers for June 30, 2022  
\$ < 49.74 > Voided check for June 28, 2022  
\$ 429,868.99 Net Total Transfers

**RECOMMENDATION**

It is recommended that the City Council approve the Claim Vouchers including Electronic Funds Transfer Checks No. 2131 - 2164 and 60 - 61 and Voucher Checks No. 134528 - 134619 in the amount of \$429,918.73 dated June 30, 2022, and Voided Check No. 134526 for the net total of \$429,868.99.

**SUGGESTED MOTION**

I move that the City Council approve the Claim Vouchers including Electronic Funds Transfer Checks No. 2131 - 2164 and 60 - 61 and Voucher Checks No. 134528 - 134619 in the amount of \$429,918.73 dated June 30, 2022, and Voided Check No. 134526 for the net total of \$429,868.99.



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**BY:** Chun Saul, Finance Director  
Deri-Lyn Stack, Payroll Accounting

**MEETING OF:** July 12, 2022

**SUBJECT:** Vouchers and Transfers – Payroll in the Amount of \$868,449.31

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**ISSUE**

City Council approval is requested for Payroll Vouchers and Transfers dated June 30, 2022.

**DISCUSSION**

The administration requests City Council approval for Payroll Vouchers No. 42013-42036, Direct Deposit Payroll Vouchers No. 14954-15093, Electronic Federal Tax and DRS Pension/Deferred Comp Payments No. 405-414 dated June 30, 2022, in the amount of \$868,449.31, which include the transfer of:

- \$562,469.08 from the General Fund
- \$35,687.51 from the Street Fund
- \$5,197.50 from the LEOFF1 OPEB Reserve Fund
- \$25,697.69 from the Federal Advance Grant Control
- \$101,626.60 from the Wastewater Fund
- \$97,921.42 from the Water Fund
- \$18,611.95 from the Storm & Surface Water Utility Fund
- \$21,237.56 from the Airport Fund

**RECOMMENDATION**

It is recommended that the City Council approve the June 30, 2022, Payroll Vouchers No. 42013-42036, Direct Deposit Payroll Vouchers No. 14954-15093, Electronic Federal Tax and DRS Pension/Deferred Comp Payments No. 405-414 in the amount of \$868,449.31.

**SUGGESTED MOTION**

I move that the City Council approve the June 30, 2022, Payroll Vouchers No. 42013-42036, Direct Deposit Payroll Vouchers No. 14954-15093, Electronic Federal Tax and DRS Pension/Deferred Comp Payments No. 405-414 in the amount of \$868,449.31.



I, THE UNDERSIGNED, OF THE CITY OF CHEHALIS WASHINGTON DO HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE PAYROLL-RELATED SERVICES HAVE BEEN RENDERED OR THE LABOR PERFORMED AS DESCRIBED HEREIN AND THAT THE CLAIM IS A JUST, DUE AND UNPAID OBLIGATION AGAINST THE CITY OF CHEHALIS, AND THAT I AM AUTHORIZED TO AUTHENTICATE AND CERTIFY TO SAID CLAIM.

\_\_\_\_\_  
PAYROLL OFFICER

\_\_\_\_\_  
FINANCE DIRECTOR

CHECK NOS. 42013 THROUGH 42036, DIRECT DEPOSIT CHECK NOS. 14954 THROUGH 15093, ELECTRONIC FEDERAL TAX AND DRS PENSION/DEFERRED COMP PAYMENTS NOS. 405-414 ARE HEREBY APPROVED FOR PAYMENT IN THE TOTAL AMOUNT OF \$868,449.31 THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
MAYOR

001	GENERAL FUND	\$562,469.08
003	STREET FUND	35,687.51
115	LEOFF1 OPEB	5,197.50
199	FREDRAL ADVANCE GRANT	25,697.69
404	WASTEWATER FUND	101,626.60
405	WATER FUND	97,921.42
406	STORM & SURFACE UTIL FUND	18,611.95
407	AIRPORT FUND	<u>21,237.56</u>
	TOTAL	\$868,449.31



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**BY:** Tammy Baraconi, Planning and Building Manager

**MEETING OF:** July 11, 2022

**SUBJECT:** Residency Exemption and Appointment of Jill McNaught to the Historic Preservation Commission

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**ISSUE**

The Historic Preservation Commission presently has one (1) vacancy, and Jill McNaught has applied to fill one (1) of these vacancies.

**DISCUSSION**

The Historic Preservation Commission is currently operating without a full board, frequently making the requirement of meeting quorum difficult and reducing the variety of perspectives working with staff on historic preservation projects.

Jill McNaught resides in Winlock but runs her realty business within the City of Chehalis, and went to W.F. West High School, and has been an active Chehalis community member. Jill owns her building in Chehalis in a former mortuary and has rehabbed the building to accommodate modern regulations but maintain the historic structure and main design elements. Jill McNaught has explained that she has ample experience in volunteer boards and understands the time and learning dedication that this position entails.

The City Council is responsible for appointing members to the Historic Preservation Commission. The Mayor and staff have met with Ms. McNaught and have clarified the needs of the position with her and are recommending that the City Council make an exception to the residency requirement and affirm the appointment. Applications are kept with the City Clerk and may be reviewed upon request.

**FISCAL IMPACT**

No fiscal impact.

**RECOMMENDATION**

Mayor Ketchum has met with Jill McNaught and recommends approval of both her exemption from the residency requirement (exemption is allowed per CMC 2.66.050) and appointment to the Historic Preservation Commission.

**SUGGESTED MOTION**

I move that the City Council appoint Jill McNaught to the Historic Preservation Commission and waive the residency requirement, consistent with CMC 2.66.050.



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**BY:** Chun Saul, Finance Manager

**MEETING OF:** July 11, 2022

**SUBJECT:** Fiscal Year 2021 Annual Reports Submitted to State Auditor's Office

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**ISSUE**

Pursuant to RCW [43.09.230](#), Annual Reports are to be certified and filed with the State Auditor's Office (SAO) within **150 days** after the close of each fiscal year. For local governments with a calendar year end, the annual report for fiscal year 2021 was due by **Monday, May 30, 2022**

The City of Chehalis submitted its fiscal year 2021 Annual Reports to the State Auditor's Office on May 27, 2022.

**DISCUSSION**

The City's financial statements are prepared using the cash basis accounting and measurement focus in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office (SAO) under the authority of Washington State Law, Chapter 43.09 RCW. Revenues are recognized when cash is received, and expenditures are recognized when paid.

The annual reporting requirements includes the following statements and schedules which are attached to this agenda report for your review and information:

***Financial statements:***

- Statement C-4 Fund Resources and Uses Arising from Cash Transactions. Statement C-4 is prepared for the general (current expense) fund, and all other governmental, and proprietary funds.
  - The City maintains separate managerial/sub-funds for general fund programs for accounting and budget managerial purposes. They included Dedicated Street, Building Abatement, Compensated Absences Reserve, LEOFF 1 OPEB Reserve, and Auto/Equipment Reserve funds. When preparing annual report schedules and financial statements, these sub-funds are rolled up into one General Fund, which requires eliminating interfund transactions between the General Fund and its managerial/sub-funds.
- C-5 Fiduciary Fund Resources and Uses Arising from Cash Transactions. Statement C-5 is prepared for all trust and custodial funds. Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of other agencies.
- Notes to the Financial Statements.

***Schedules:***

- Schedule 01 Revenues and Expenditures/Expenses
- Schedule 06 Summary of Bank Reconciliation
- Schedule 09 Liabilities
- Schedule 15 Expenditures of State Financial Assistance
- Schedule 16 Expenditures of Federal Financial Awards
- Schedule 19 Labor Relations Consultant(s)
- Schedule 21 Risk Management

***Federal Single Audit:***

- If more than \$750,000 in federal funding was expensed by the entity during the year, a federal single audit is required.
- The City expensed \$1.01 million in federal funding during the 2021 fiscal year and will be subject to a federal single audit. A \$888,119 of the \$1.01 million was for Federal Aviation Administration (FAA) grant for the Airfield Rehab project.

***Annual Report Certification:***

Annual reports are required to be certified by RCW [43.09.230](#). As the preparer of the annual report, I, Chun Saul, Finance Director certified that the annual report information is complete, accurate and in conformity with the BARS Manual to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I also acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

***Fiscal Year 2021 Audits:***

The City is audited by the State Auditor’s Office each year. Annual audits typically include financial statements audit, accountability audit, and a federal single audit (if expensed \$750,000 or more). The audits for fiscal year 2021 have not been scheduled. The Finance Director will work with the SAO staff to schedule the audits. We expect the audit work will start sometime in September.

**FISCAL IMPACT**

None

**RECOMMENDATION**

It is recommended that the City Council receive the report as an informational item. No other action is required.

**SUGGESTED MOTION**

It is recommended that the City Council receive the report.



**ANNUAL REPORT CERTIFICATION**

City of Chehalis  
(Official Name of Government)

0487  
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor’s Office

For the Fiscal Year Ended 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address	<u>1321 S Market Blvd</u>
	<u>Chehalis, WA 98532</u>
Official Website Address	<u>www.ci.chehalis.wa.us</u>
Official E-mail Address	<u>csaul@ci.chehalis.wa.us</u>
Official Phone Number	<u>360-345-3231</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Chun Saul Finance Director</u>
Contact Phone Number	<u>360-345-3231</u>
Contact E-mail Address	<u>csaul@ci.chehalis.wa.us</u>

I certify 27th day of May, 2022, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Chun Saul (csaul@ci.chehalis.wa.us)

**City of Chehalis**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>102 Arterial Street</b>	<b>103 Transportation Benefit District</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	24,121,521	2,820,633	98,528	3,105,161
388 / 588	Net Adjustments	(27,388)	(27,388)	-	-
<b>Revenues</b>					
310	Taxes	11,804,200	9,763,089	-	1,365,827
320	Licenses and Permits	410,375	410,375	-	-
330	Intergovernmental Revenues	2,319,538	394,551	142,860	15,925
340	Charges for Goods and Services	10,686,950	461,949	-	-
350	Fines and Penalties	105,473	103,481	-	-
360	Miscellaneous Revenues	1,369,103	143,120	90	2,833
Total Revenues:		<u>26,695,639</u>	<u>11,276,565</u>	<u>142,950</u>	<u>1,384,585</u>
<b>Expenditures</b>					
510	General Government	2,411,306	2,411,306	-	-
520	Public Safety	5,640,845	5,630,824	-	-
530	Utilities	5,924,740	-	-	-
540	Transportation	1,899,403	475,842	144,624	12,186
550	Natural/Economic Environment	737,671	566,712	-	-
560	Social Services	1,945	1,945	-	-
570	Culture and Recreation	755,567	610,094	-	-
Total Expenditures:		<u>17,371,477</u>	<u>9,696,723</u>	<u>144,624</u>	<u>12,186</u>
Excess (Deficiency) Revenues over Expenditures:		9,324,162	1,579,842	(1,674)	1,372,399
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	602,837	-	-	-
397	Transfers-In	761,932	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	411,877	28,489	-	-
Total Other Increases in Fund Resources:		<u>1,776,646</u>	<u>28,489</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	5,943,376	100,987	-	1,405,864
591-593, 599	Debt Service	2,691,754	156,497	-	-
597	Transfers-Out	761,932	485,044	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	120,773	9,374	-	-
Total Other Decreases in Fund Resources:		<u>9,517,835</u>	<u>751,902</u>	<u>-</u>	<u>1,405,864</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>1,582,973</u></b>	<b><u>856,429</u></b>	<b><u>(1,674)</u></b>	<b><u>(33,465)</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	7,985,970	121,889	96,854	3,071,696
50841	Committed	1,862,276	1,582,276	-	-
50851	Assigned	14,223,521	340,170	-	-
50891	Unassigned	1,605,339	1,605,339	-	-
<b>Total Ending Cash and Investments</b>		<b><u>25,677,106</u></b>	<b><u>3,649,674</u></b>	<b><u>96,854</u></b>	<b><u>3,071,696</u></b>

The accompanying notes are an integral part of this statement.

**City of Chehalis**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<u>107 Tourism</u>	<u>195 CDBG</u>	<u>197 HUD Block Grant</u>	<u>199 Federal Grant Control</u>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	110,053	24,592	88,424	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	272,466	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	1,068,299
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	106	21	77	507
Total Revenues:		<u>272,572</u>	<u>21</u>	<u>77</u>	<u>1,068,806</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	170,959	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>170,959</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>101,613</u>	<u>21</u>	<u>77</u>	<u>1,068,806</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	71,562	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>71,562</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>30,051</u></b>	<b><u>21</u></b>	<b><u>77</u></b>	<b><u>1,068,806</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	140,104	24,613	88,501	1,068,806
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>140,104</u></b>	<b><u>24,613</u></b>	<b><u>88,501</u></b>	<b><u>1,068,806</u></b>

The accompanying notes are an integral part of this statement.

**City of Chehalis**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<u>200 G.O. Bond</u>	<u>301 Public Facilities Reserve</u>	<u>305 First Quarter Percent REET</u>	<u>306 Second Quarter Percent REET</u>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	5	958,473	217,375	240,627
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	201,409	201,409
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	128,560	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	41,476	183	252
Total Revenues:		-	170,036	201,592	201,661
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	10,021	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	145,473	-	-
Total Expenditures:		-	155,494	-	-
Excess (Deficiency) Revenues over Expenditures:		-	14,542	201,592	201,661
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	301,932	460,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	145,473	-	-
Total Other Increases in Fund Resources:		301,932	605,473	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	1,101,422	-	-
591-593, 599	Debt Service	301,932	-	-	-
597	Transfers-Out	-	-	130,195	75,131
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		301,932	1,101,422	130,195	75,131
<b>Increase (Decrease) in Cash and Investments:</b>		-	<b>(481,407)</b>	<b>71,397</b>	<b>126,530</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	194,871	288,772	367,157
50841	Committed	-	280,000	-	-
50851	Assigned	5	2,195	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>5</b>	<b>477,066</b>	<b>288,772</b>	<b>367,157</b>

The accompanying notes are an integral part of this statement.

**City of Chehalis**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

	<u>402 Garbage</u>	<u>404 Wastewater</u>	<u>405 Water</u>	<u>406 Storm &amp; Surface Water</u>	
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	8,318	5,368,364	7,990,123	1,699,119
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	38,211	61	-
340	Charges for Goods and Services	4,903	5,657,599	3,201,258	720,454
350	Fines and Penalties	-	360	1,601	1
360	Miscellaneous Revenues	8	10,594	18,160	1,843
	Total Revenues:	<u>4,911</u>	<u>5,706,764</u>	<u>3,221,080</u>	<u>722,298</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	4,780	3,253,334	2,277,614	389,012
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
	Total Expenditures:	<u>4,780</u>	<u>3,253,334</u>	<u>2,277,614</u>	<u>389,012</u>
	Excess (Deficiency) Revenues over Expenditures:	131	2,453,430	943,466	333,286
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	109,825	-
	Total Other Increases in Fund Resources:	-	-	<u>109,825</u>	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	470,046	897,335	515,319
591-593, 599	Debt Service	-	1,882,897	239,465	404
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	40,488	-
	Total Other Decreases in Fund Resources:	-	<u>2,352,943</u>	<u>1,177,288</u>	<u>515,723</u>
	<b>Increase (Decrease) in Cash and Investments:</b>	<b><u>131</u></b>	<b><u>100,487</u></b>	<b><u>(123,997)</u></b>	<b><u>(182,437)</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	1,879,904	499,483	-
50841	Committed	-	-	-	-
50851	Assigned	8,449	3,588,947	7,366,643	1,516,682
50891	Unassigned	-	-	-	-
	<b>Total Ending Cash and Investments</b>	<b><u>8,449</u></b>	<b><u>5,468,851</u></b>	<b><u>7,866,126</u></b>	<b><u>1,516,682</u></b>

The accompanying notes are an integral part of this statement.

**City of Chehalis**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>407 Airport</b>
<b>Beginning Cash and Investments</b>		
308	Beginning Cash and Investments	1,391,726
388 / 588	Net Adjustments	-
<b>Revenues</b>		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	531,071
340	Charges for Goods and Services	640,787
350	Fines and Penalties	30
360	Miscellaneous Revenues	1,149,833
Total Revenues:		2,321,721
<b>Expenditures</b>		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	1,266,751
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		1,266,751
Excess (Deficiency) Revenues over Expenditures:		1,054,970
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	602,837
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	128,090
Total Other Increases in Fund Resources:		730,927
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	1,452,403
591-593, 599	Debt Service	110,559
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	70,911
Total Other Decreases in Fund Resources:		1,633,873
<b>Increase (Decrease) in Cash and Investments:</b>		<b>152,024</b>
<b>Ending Cash and Investments</b>		
50821	Nonspendable	-
50831	Restricted	143,320
50841	Committed	-
50851	Assigned	1,400,430
50891	Unassigned	-
<b>Total Ending Cash and Investments</b>		<b>1,543,750</b>

The accompanying notes are an integral part of this statement.

**City of Chehalis**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>Total for All Funds (Memo Only)</b>	<b>Pension/OPEB Trust Fund</b>	<b>Custodial</b>
308	Beginning Cash and Investments	1,023,556	1,023,556	-
388 & 588	Net Adjustments	-	-	-
310-390	Additions	298,568	13,906	284,662
510-590	Deductions	250,440	4,782	245,658
	Net Increase (Decrease) in Cash and Investments:	48,128	9,124	39,004
508	Ending Cash and Investments	1,071,684	1,032,680	39,004

*The accompanying notes are an integral part of this statement.*

**CITY OF CHEHALIS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2021**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Chehalis (the City) was incorporated on November 23, 1883 and operates under the laws of the State of Washington applicable to a non-charter code city with a Mayor-Council form of government. The City is a general-purpose government and provides public safety, fire prevention, parks and recreation activities, street maintenance and repairs, planning and zoning, judicial administration, water supply/treatment/distribution, sewage collection and treatment, storm & surface water collection, airport, and general administrative services.

The City of Chehalis reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented rather than a focus on major funds.
- The *Schedule of Liabilities (Schedule 09)* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are similar to the ending balance classification in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues, and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

**GOVERNMENTAL FUND TYPES**

General Fund

This fund is the primary operating fund of the City of Chehalis. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources which are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt.

Capital Project Funds



These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

**PROPRIETARY FUND TYPES:**

Enterprise Funds

These funds account for operations that provide goods or services to the public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City on a cost reimbursement basis.

**FIDUCIARY FUND TYPES:**

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust. The City's Firemen's Pension Fund accumulates resources for pension benefit payments to qualified retired firefighters and qualified surviving spouses.

Custodial Funds

These funds are used to account assets that the City holds on behalf of others in a custodial capacity. The City has two custodial funds – Court Revenue and Other Agency.

**B. Basis of Accounting and Measurement Focus**

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous year.

**C. Cash and Investments**

See Note 3, Deposits and Investments.

**D. Capital Assets**

Capital assets are assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. Capital assets are recorded as capital expenditures when purchased.

**E. Compensated Absences**

Vacation leave may be accumulated up to 544 hours and is payable upon separation, retirement, or death. Maximum vacation accrual and cash-outs vary according to different union or employment agreements.

Sick leave may be accumulated up to 1,440 hours. Upon separation, retirement, or death, employees receive payment for unused sick leave to a maximum of 720 hours if certain requirements are met. Maximum sick leave accruals and rules for cash-outs vary according to different union or employment agreements. Payments are recognized as expenditures when paid.

Compensatory time may be accumulated up to 360 hours and is payable upon request or separation. Maximum accrual and rules for cash-outs vary according to different union or employment agreements.

Compensated Absences liabilities are reported on Schedule of Liabilities (Schedule 09).

#### **F. Long-Term Debt**

See Note 6 – Long-Term Debt.

#### **G. Restricted and Committed Portion of Ending Cash and Investments**

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the City Council. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Restrictions and commitments of ending cash and investments as of December 31, 2021, consist of the following:

##### **Restricted Cash and Investments**

<b>Fund Name</b>	<b>Purpose</b>	<b>Authority</b>	<b>Balance 12/31/2021</b>
General	JNET Drug Funds	RCW 69.50.505	\$ 118,845
General	Parks & Facilities Donations	Donor	680
General	Felony Confiscated/Forfeiture	RCW 10.105.010	167
General	Municipal Court Trust Account Bail Deposit		2,197
	<b>Total General Fund</b>		<b>121,889</b>
Arterial Street	Path and Trails	RCW 47.30	1,248
Arterial Street	Streets, Roads and Highways	RCW 4724.040	95,606
	<b>Total Arterial Street Fund</b>		<b>96,854</b>
TBD	Transportation Improvements	RCW 82.14.0455; 36.73	3,071,696
Tourism	Tourism Promotion	RCW 67.28.1815	140,104
CDBG	CDBG eligible activity	CDBG	24,613
HUD Grant	Housing & Urban Development related activity	HUD Grant	88,501
Federal Grant Control	American Rescue Plan Act (ARPA)/SLFRF	U.S. Treasury	1,068,806
Public Facilities Reserve	Recreation Park Project (Ballfields)	Donor	194,871
1st Quarter REET	CFP Capital Projects/Maintenance	RCW 82.46.010	288,772
2nd Quarter REET	CFP Capital Projects/Maintenance	RCW 82.46.035	367,157
Wastewater	Debt Service	Loan Agreement	1,879,904
Water	Customer Deposits		499,483
Airport	Lease Escrow Deposit	Lease Contract	143,320
<b>Total Restricted</b>			<b>\$ 7,985,970</b>

**Committed Cash and Investments**

<b>Fund Name</b>	<b>Purpose</b>	<b>Authority</b>	<b>Balance 12/31/2021</b>
General	Substance Abuse Investigation	Ord. No. 831B	\$ 26,776
General	Permanent Fire Station	Ord. No. 1027-B	200,000
General	General Facilities improvements	Ord. No. 1027-B	100,000
General	Vehicle Replacement	Ord. No. 1027-B	300,000
General	Financial system upgrade	Ord. No. 1027-B	150,000
General	Police Evidence Garage	Ord. No. 1027-B	80,000
General	Rec/Fin bldg interior remodel	Ord. No. 1027-B	50,000
General	Temp Fire contracts remaining	Ord. No. 1027-B	55,000
General	Debt service	Ord. No. 1027-B	24,500
General	Compensated Absences	Ord. No. 1027-B	247,000
General	LEOFF 1 OPEB	Ord. No. 1027-B	66,000
General	Vehicle Replacement	Ord. No. 1027-B	183,000
General	Financial system upgrade	Ord. No. 1027-B	100,000
<b>Total General Fund</b>			<b>1,582,276</b>
Public Facilities Reserve	Temporary Fire Station	Ord. No. 1027-B	240,000
Public Facilities Reserve	Parks improvement	Ord. No. 1027-B	40,000
	Total Public Facilities Reserve Fund		<b>280,000</b>
<b>Total Committed</b>			<b>\$ 1,862,276</b>

Assignment of ending cash and investments reported in the General Fund consists of the following:

**General Fund (001) Assigned Cash and Investments**

<b>Fund Name</b>	<b>Purpose</b>	<b>Authority</b>	<b>Balance 12/31/2021</b>
General Fund	Roads repairs & maintenance	Sub-fund (003)	\$ 287,980
General Fund	Building abatement costs	Sub-fund (004)	51,659
General Fund	Compensated Absences	Sub-fund (110)	201
General Fund	LEOFF 1 OPEB	Sub-fund (115)	77
General Fund	Automotive/Equipment Replacement	Sub-fund (302)	253
			<b>\$ 340,170</b>

**NOTE 2 – BUDGET COMPLIANCES**

The City of Chehalis adopts annual appropriated budgets for the general, special revenue, debt service, capital, enterprise, fiduciary, and pension trust funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund	Fund Name	2021 Original Budget	2021 Final Budget	2021 Actual Expenditures	Variance
City Funds:					
001	General Fund	\$ 10,137,769	\$ 11,364,797	\$ 10,824,975	\$ 539,822
003	Dedicated Street	184,520	184,520	51,040	133,480
004	Building Abatement	-	-	-	-
102	Arterial Street	166,400	168,300	144,622	23,678
103	Transportation Benefit District	980,850	1,757,650	1,418,049	339,601
107	Tourism	256,563	260,113	242,522	17,591
110	Compensated Absences Reserve Fund	200,000	151,000	151,000	-
115	LEOFF 1 OPEB Reserve Fund	168,300	168,300	123,822	44,478
195	Community Dev. Block Grant Fund	1,000	1,000	-	1,000
197	HUD Block Grant Fund	2,000	2,000	-	2,000
199	Federal Grant Control	-	25,000	-	25,000
200	G.O. Bond	301,934	301,934	301,933	1
301	Public Facilities Reserve Fund	-	1,589,195	1,256,917	332,278
302	Automotive/Equipment Reserve Fund	15,000	46,500	31,539	14,961
305	First Quarter REET	130,196	130,196	130,195	1
306	Second Quarter REET	75,131	75,131	75,131	-
402	Garbage	6,100	6,100	4,781	1,319
404	Wastewater	5,645,270	5,812,570	5,606,277	206,293
405	Water	3,619,407	4,047,307	3,454,901	592,406
406	Storm and Surface Water	889,100	948,100	904,734	43,366
407	Airport	2,068,865	3,601,769	2,900,624	701,145
<b>Total City Funds (C4)</b>		<b>24,848,405</b>	<b>30,641,482</b>	<b>27,623,062</b>	<b>3,018,420</b>
Fiduciary Funds:					
611	Firemen's Pension Fund	91,300	13,300	4,782	8,518
633	Custodial Court Fund	103,800	103,800	73,212	30,588
634	Custodial Other Agency Fund	206,805	206,805	172,445	34,360
<b>Total Fiduciary Funds (C5)</b>		<b>401,905</b>	<b>323,905</b>	<b>250,439</b>	<b>73,466</b>
<b>Total All Funds</b>		<b>\$ 25,250,310</b>	<b>\$ 30,965,387</b>	<b>\$ 27,873,501</b>	<b>\$ 3,091,886</b>

Budgeted amounts are authorized to be transferred between departments within any fund or object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

The City maintains separate sub-funds for the General Fund for budget managerial purposes. Per the reporting standards prescribed by the Washington State *Budget, Accounting, and Reporting System* (BARS) Manual, these sub-funds are rolled into the one General Fund for financial reporting purposes, which requires eliminating interfund transactions between the General Fund and its sub-funds. The following table provides summation of the General Fund and its sub-funds, net of eliminated transactions:

Fund	Fund Name	2021 Adopted Budget	2021 Final Budget	2021 Actual Expenditures	Variance
001	General Fund	\$ 10,137,769	\$ 11,364,797	\$ 10,824,975	\$ 539,822
<b>Sub-funds:</b>					
003	Dedicated Street	184,520	184,520	51,040	133,480
004	Building Abatement	-	-	-	-
110	Compensated Absences Reserve Fund	200,000	151,000	151,000	-
115	LEOFF 1 OPEB Reserve Fund	168,300	168,300	123,822	44,478
302	Automotive/Equipment	15,000	46,500	31,539	14,961
<b>Total General Fund</b>		<b>10,705,589</b>	<b>11,915,117</b>	<b>11,182,376</b>	<b>732,741</b>
Less: Interfund Transfers Eliminated		(282,800)	(708,330)	(701,507)	(6,823)
<b>General Fund for Financial Statements</b>		<b>\$ 10,422,789</b>	<b>\$ 11,206,787</b>	<b>\$ 10,480,869</b>	<b>\$ 725,918</b>

### **NOTE 3 – DEPOSITS AND INVESTMENTS**

It is the City's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Investments are reported at original costs. Deposits and investments by type as of December 31, 2021, are as follows:

Type of Investments	City's Own Deposits and Investment at Cost	Deposits and Investments held by City as custodian for other local governments, individuals, or private organizations	Total
Bank Deposits	\$ 2,853,628	\$ 78,045	\$ 2,931,673
Local Government Investment Pool	17,743,632	993,639	18,737,271
US Government Agency Securities	5,075,297	-	5,075,297
<b>Total</b>	<b>\$ 25,672,557</b>	<b>\$ 1,071,684</b>	<b>\$ 26,744,241</b>

#### Investments in the State Local Government Investment Pool (LGIP)

The City is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather; oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

#### Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. All City's deposits are covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC). All investments are insured, registered, or held by the City or City's agent in the City's name.

### **NOTE 4 – PROPERTY TAX**

The Lewis County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The City's regular levy rate for the year 2021 was \$1.999948045092 per \$1,000 on an assessed valuation of \$824,330,209 for a total regular levy of \$1,648,617.59.

The City also has a levy for Emergency Medical Services (EMS). The City's EMS rate for the year 2021 was \$0.408100086988 per \$1,000 on an assessed valuation of \$824,330,209 for a total EMS levy of \$336,409.23.

**NOTE 5 – INTERFUND LOANS**

The following table provides interfund loan activities during 2021:

Borrowing Fund	Lending Fund	Balance			Payments	Balance
		1/1/2021	New Loans			
Airport Fund	Water Fund	\$ 125,046	\$ -	\$ 70,911	\$ 54,135	
<b>Totals</b>		<b>\$ 125,046</b>	<b>\$ -</b>	<b>\$ 70,911</b>	<b>\$ 54,135</b>	

The interfund loan between Water and Airport funds was made in 2018 to pay off a higher-interest bank loan and to shorten the repayment periods. In September 2018, the City’s Ordinance No. 990-B authorized the interfund loan with interest rate at 2% per annum and to adjust to match the state investment pool rate if the rate rises above 2%. The Ordinance also adopted a definitive repayment schedule for the loan over a period of four years (48 monthly payments) and full repayment of the loan balance no later than September 30, 2022. The interest payment in 2021 was \$1,876.

**NOTE 6 – LONG-TERM DEBT**

The accompanying Schedule of Liabilities (Schedule 09) provides more details of the outstanding debt and liabilities of the City of Chehalis and summarizes the City’s debt and liabilities transactions for the year ended December 31, 2021.

Bonds & Loans

The City's total debt service requirements for outstanding general obligation bonds and revenue bonds and other debt (which includes State Revolving Fund loans, Distressed County loans, and bank loans) are as follows:

Year	G.O. Debt			Revenue Debt			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 429,224	\$ 72,042	\$ 501,266	\$ 2,013,312	\$ 35,312	\$ 2,048,624	\$ 2,442,536	\$ 107,354	\$ 2,549,890
2023	396,801	75,024	471,824	2,016,434	29,993	2,046,427	2,413,235	105,017	2,518,252
2024	395,054	65,848	460,902	1,916,604	24,697	1,941,301	2,311,658	90,546	2,402,203
2025	374,451	57,459	431,910	1,834,376	21,458	1,855,834	2,208,827	78,917	2,287,744
2026	388,717	48,905	437,621	1,834,807	18,831	1,853,637	2,223,524	67,735	2,291,259
2027-2031	1,065,336	158,222	1,223,559	1,381,033	62,090	1,443,122	2,446,369	220,312	2,666,681
2032-2036	862,306	57,478	919,784	413,233	25,623	438,857	1,275,539	83,101	1,358,641
2037-2041	170,366	13,971	184,338	60,600	896	61,496	230,966	14,867	245,833
2042	36,145	723	36,868	-	-	-	36,145	723	36,868
<b>TOTALS</b>	<b>\$ 4,118,400</b>	<b>\$ 549,672</b>	<b>\$ 4,668,072</b>	<b>\$ 11,470,399</b>	<b>\$ 218,900</b>	<b>\$ 11,689,298</b>	<b>\$ 15,588,799</b>	<b>\$ 768,572</b>	<b>\$ 16,357,371</b>

Financed Purchases (Capital Leases)

The City of Chehalis has entered into lease agreements for financing machinery and equipment. The future minimum lease payment obligations as of December 31, 2021, are as follows:

Year	Governmental Fund	Proprietary Fund	Total Minimum Lease Payment
2022	\$ 14,458	\$ 3,144	\$ 17,602
2023	888	-	888
2024	296	-	296
Total minimum lease payments	15,642	3,144	18,786
Less: amount representing interest	(920)	(65)	(985)
Minimum lease payments - principal	\$ 14,722	\$ 3,079	\$ 17,801

## **NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN**

### **LEOFF 1 OPEB**

The City administers a single-employer, defined benefit plan covering post-retirement healthcare and long-term care benefits in accordance with Washington Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Act (RCW 41.26.150) to its LEOFF 1 police and firefighter retirees who established membership in the LEOFF 1 plan retirement system on or before September 30, 1977. The Lewis County Law Enforcement and Firefighter Board (LEOFF Board), in conjunction with the City of Chehalis Human Resources department, administers the plan. The last employer of a retired LEOFF 1 member is responsible for the full cost of any post-retirement medical benefits.

The benefits include medical insurance premiums and premiums for a Medicare Part B coverage. Additionally, the City reimburses for all eligible out-of-pocket costs, including but not limited to, co-pays for doctor visits and medicines, as well as long-term care costs not covered by Medicare. Dental costs and dependents are not covered.

During 2021, the City paid \$123,822 in total benefits including \$85,576 in insurance premiums and \$38,246 in other out-of-pocket cost reimbursements.

These medical benefits for LEOFF 1 members are funded on a pay-as-you-go basis through the general fund and a portion of the general property tax levy. The City's 2021 Budget includes property tax levy \$0.225 per \$1,000 assessed value committed to provide the OPEB plan benefits. LEOFF 1 OPEB benefits are accounted for in the LEOFF 1 OPEB Reserve Fund which is a sub-fund of the general fund.

As of December 31, 2021, the City's LEOFF 1 OPEB plan has thirteen (13) retired members and no active members.

The City's liability for post-retirement medical benefits (OPEB) was calculated utilizing the interactive GASB 75 Alternative Measurement Online Tool for LEOFF 1 provided by the Office of the State Actuary. Total OPEB liabilities for LEOFF 1 retirees as of December 31, 2021, is \$6,828,259, which is included in Schedule 09.

## **NOTE 8 – PENSION PLANS**

### **A. State Sponsored Pension Plans**

Substantially all City of Chehalis full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefits and defined contributions retirement plans: Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) Plan 1 and 2; and Public Employees' Retirement Systems (PERS) Plans 1, 2 and 3.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia, WA 98504-8380

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

On June 30, 2021 (the measurement date of the plans) the City's proportionate share of the collective net pension liabilities, as reported on Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$ 191,888	0.025761%	\$ 314,602
PERS 2 & 3	\$ 313,373	0.033082%	\$ (3,295,499) *
LEOFF 1	\$ -	0.025529%	\$ (874,512) *
LEOFF 2	\$ 129,415	0.064921%	\$ (3,770,880) *

\*Pension assets are not reported on Schedule 09

#### LEOFF Plan 1

The City of Chehalis also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded, and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding the remaining liability will require new legislation. Starting July 1, 2000, employers and employees contribute zero percent. The City did not have any active LEOFF 1 Plan members in 2020.

#### LEOFF Plan 2

The City of Chehalis also participates in LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and funds the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and LEOFF Plan 2 Retirement Board. The special funding situation is not mandated by the state constitution and could be changed by statute.

### **B. Local Government Pension Plan**

The City's is the administrator of the Firemen's Pension Plan, which is a closed, single-employer, defined benefit pension plan that was established in conformance with the Revised Code of Washington (RCW) Chapters 14.16, 14.18 and 41.20. City of Chehalis Resolution No. 2-2001 created a firemen's pension board to recommend the uses of the firemen's pension fund. The plan is limited to full-time and fully compensated firefighters who were hired prior to the establishment of the Law Enforcement Officers' and Firefighters' Retirement System (LEOFF) on March 1, 1970. The plan provides supplemental pension benefits as outlined below.

Through the LEOFF Act, the State undertook to provide the bulk of police and fire pensions; however, the municipalities continue to be responsible for all or part of pension benefits for employees hired before March 1, 1970. Firefighters hired before, but not retired on March 1, 1970, received at retirement the greater of the pension benefit provided under the old pension laws and under the LEOFF Act. Any excess of the old benefit over the LEOFF benefit is provided by the City.

Pre-LEOFF supplemental pension payments are based upon formulas using the City's current compensation levels attached to the employee's rank at retirement. In the event the pension paid by the State falls short of what the retiree should receive based upon the formula, the City pays the difference. Should the retiree receive more from the State than would result from the application of the formula, no adjustments or paybacks are required.

Under State law, the Firemen's Pension Plan is funded from an allocation of the State of Washington fire insurance premium taxes, regular property tax levies at \$0.225 per \$1,000 assessed valuation, interest earnings, and City contributions required to meet projected future pension obligations.

The most recent actuarial review of the plan was done in October 2019 by Milliman, Inc. to determine the funding requirements as of January 1, 2019. As of that date, the actuarial present value of future benefits



to be provided by the City was \$152,453. The actuarial valuation determined that no additional contributions from the property tax levy is required.

As of December 31, 2021, membership consisted of two (2) pre-LEOFF firefighter retirees.

In 2021, the Firemen's Pension Trust Fund received a total of \$20,204 contributions including fire insurance premium tax of \$13,037 and investment interest of \$869.

The Firemen's Pension Plan is shown as a pension trust fund in the financial statement of the City. The total cash and investment balance in the Firemen's Pension Fund available to pay pension benefits as of December 31, 2021, is \$1,032,680.

#### **NOTE 9 – SELF-INSURANCE**

The City self-insures for an eyeglass and contact lens program and unemployment compensation benefits.

The eyeglass and contact lens program provides reimbursements for eyeglasses and contact lenses certain non-represented group employees and their dependents. Total claims paid in 2021 was \$164.

As a government agency, the City has the option to pay unemployment taxes on a reimbursement basis to the State of Washington. In 2021, the City paid \$15,375.67 in unemployment benefit claims to the State for unemployment taxes.

#### **NOTE 10 - HEALTH & WELFARE**

The City of Chehalis is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal Agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014, when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents, and other beneficiaries through a designated account within the Trust.

As of December 31, 2021, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustee adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the State of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2020, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Commencement Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through Intermediary Insurance Services. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's Office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

#### **NOTE 11 - RISK MANAGEMENT**

The City of Chehalis is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and/or jointly contracting for risk management services. WCIA has a total of 166 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits.

Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance, and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day-to-day operations of WCIA.

#### **NOTE 12 - COVID-19 PANDEMIC**

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

In response to the pandemic, most City's parks and recreation facilities were closed to the public for extended period of time. While some activities have been limited or temporarily curtailed, the City continues to operate all major functions and meet its public mandates. The City has remained economically stable and continues to adapt to the changing conditions.

The length of time these measures will continue to be in place, and the full extent of the direct or indirect financial impact on the City is unknown at this time.

#### **NOTE 13 – COMPONENT UNIT(S), JOINT VENTURES, AND RELATED PARTIES**

##### **A. Chehalis – Centralia Airport**

The Chehalis-Centralia Airport (the "Airport") was jointly operated, maintained and regulated by the cities of Chehalis and Centralia, and Lewis County pursuant to the Chehalis-Centralia Airport Operating Agreement (the "Operating Agreement") between the two cities and the County. The City of Centralia and Lewis County withdrew from the Operating Agreement in August 2004 and January 2014, respectively, and transferred their interest in the real and personal property of the Airport to the City of Chehalis. The City assumes all of the obligations of Airport including the FAA grant agreements.

As a part of the transfer agreement, in the event of the closure of the Airport, the City agrees to grant and convey a one-half of the future proceeds of the sale or other disposition of any real property and improvements contributed to the Airport or acquired during the time that the County and the City were joint owners of the Airport, after deduction of any interest of the City of Centralia in said proceeds pursuant to Chehalis Resolution 9-2004, Centralia Resolution 2432, and County Resolution 04-304. Such payment shall be made for the benefit of and applied exclusively toward the Lewis County Airport located near Toledo, Washington, as the replacement airport for the Chehalis-Centralia Airport, or to another suitable airport owned in whole or in part by the County should the airport near Toledo no longer be owned by the County.

## **NOTE 14 - OTHER DISCLOSURES**

### **A. Accounting Change and Correction**

GASB Statement No. 87, Lease is effective for fiscal years ending June 30, 2022 and after. Not all “leases” meet the definition of the new standard. Contracts that transfer ownership (formerly known as a capital lease) are not leases under the GASB 87, rather they are financed purchases by the lessee or a sale by the lessor. The new standard applies not only to new lease agreements going forward, but also retroactively to existing agreements. While reviewing current leases in preparation for the implementation of the new lease accounting standard, it was discovered that certain leases were not properly classified on the Schedule 09 in previous years. The City opted to correct the Schedule 09 report applying the new lease accounting standard in 2021. This resulted in increasing the beginning lease liability by \$9,415 which was reported as an addition on the Schedule 09.

### **B. Subsequent Events**

In March 2020, the City entered in to a Community Aviation Revitalization Loan Agreement with the Washington Department of Transportation for a loan amount not to exceed \$750,000, with an interest rate of 2% for a 20-year term to provide funding for the Above Ground Fuel Storage Project at the Chehalis-Centralia Airport. The loan is on a reimbursement basis for actual eligible expenses incurred. The total loan proceeds received through December 31, 2021 is \$602,836.63. Additional loan proceeds in the amount of \$93,609.64 was received in 2022 through May 25, 2022. It is expected that the final loan amount will be \$750,000. The loan is to be repaid annually by the City and commences one (1) year after the month in which the project is completed. The project is still in progress and is expected to be completed in 2022. The loan will be repaid by the City’s Airport Fund.

### **C. Construction Commitments**

The City has active construction projects in progress as of December 31, 2021. The City’s projects and commitments with contractors are as follows:

Project Name	Contractor	Paid to Date 12/31/2021	Remaining Commitment	Funding Source
Tract 18 Site Improvement	KBH Construction	\$ 189,874	\$ 9,199	Airport Fund
Above Ground Fuel Storage	Quigg Bros, Inc	322,007	319,271	Airport Fund
Above Ground Fuel Storage	Mascott Equipment Co	229,218	229,218	Airport Fund
Airfield Pavement Rehabilitation	C.R. Contracting LLC	736,234	8,494	Airport Fund
Williams Ave/12th Steet Intersection	KBH Construction	105,203	5,413	TBD Fund
NW Pacific Ave Reconstruction	Rognlin's Inc	1,506,524	45,200	TBD/Sewer/Storm Fund
Temporary Fire Station Apparatus Bay	KBH Construction	275,072	90,443	General Fund
<b>Total</b>		<b>\$ 4,357,676</b>	<b>\$ 707,238</b>	

### **D. Environmental and Certain Asset Retirement Liabilities**

The City has evaluated potential asset retirement obligations (ARO) associated with the retirement of tangible capital assets and has identified the following:

- Decommissioning of the Underground Fuel Storage Tanks
- Decommissioning of the Wastewater Treatment Facility

The City has two (2) underground fuel storage tanks at its Airport site. The City plans to replace these underground fuel storage tanks with above ground fuel storage tanks. The above-ground fuel storage project has started in 2021 and expected to be completed in 2022. Under state law, the City is required to decommission the tanks. These tanks are scheduled to be decommissioned in place due to logistics and has been approved by the Department of Ecology. The estimated costs associated with decommissioning in place is \$60,000 and is included in the construction contract bid awarded for the above-ground fuel

storage project. The ARO liabilities of \$60,000 is reported on the Schedule of Liabilities (Schedule 09) as of December 31, 2021.

The City's Regional Wastewater Treatment Facility is expected to be operated and maintained into perpetuity. There is no decommissioning requirements in the NPDES permit for this facility because everything is above ground and in containment. At the end of a WWTP service life, the City would take soil samples to determine how much topsoil would need to be removed, if it were deemed to be contaminated. This is unlikely at this facility because our biosolids are lime pasteurized class A biosolids. As the City cannot estimate the timing or extent of the obligation associated with this asset, a reasonable estimate of the obligation cannot be made. As such, ARO liabilities have not been recorded for retirement activities associated with this asset. An ARO will be recorded if future events warrant any changes.

**City of Chehalis**

Schedule 01

For the year ended December 31, 2021

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0487	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$93,811
0487	001	General Fund	3084100	Committed Cash and Investments - Beginning	\$859,050
0487	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$211,569
0487	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$1,656,203
0487	001	General Fund	3111000	Property Tax	\$1,469,855
0487	001	General Fund	3111010	Property Tax	\$24,336
0487	001	General Fund	3111010	Property Tax	\$153,535
0487	001	General Fund	3111011	Property Tax	\$2,710
0487	001	General Fund	3111100	Property Tax	\$331,263
0487	001	General Fund	3111110	Property Tax	\$5,558
0487	001	General Fund	3131100	Local Retail Sales and Use Tax	\$5,810,468
0487	001	General Fund	3136100	Brokered Natural Gas Sales and Use Tax	\$48,269
0487	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$180,569
0487	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$654,947
0487	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$152,502
0487	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$92,977
0487	001	General Fund	3164610	Business and Occupation Taxes on Utilities	\$102,677
0487	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$150,393
0487	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$191,751
0487	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$339,900
0487	001	General Fund	3172000	Leasehold Excise Tax	\$51,379
0487	001	General Fund	3213000	Police and Protective	\$300
0487	001	General Fund	3219110	Franchise Fees and Royalties	\$180
0487	001	General Fund	3219120	Franchise Fees and Royalties	\$83,681
0487	001	General Fund	3219900	Other Business Licenses and Permits	\$35,637
0487	001	General Fund	3221000	Buildings, Structures and Equipment	\$271,390
0487	001	General Fund	3223000	Animal Licenses	\$1,695
0487	001	General Fund	3224000	Street and Curb Permits	\$4,283

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$11,598
0487	001	General Fund	3229001	Other Non-Business Licenses and Permits	\$1,611
0487	001	General Fund	3311660	Federal Direct Grant from Department of Justice	\$2,815
0487	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$1,043
0487	001	General Fund	3332110	Federal Indirect Grant from Department of Treasury	\$164
0487	001	General Fund	3340090	State Grant from the Department of Revenue	\$37,500
0487	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$10,000
0487	001	General Fund	3340490	State Grant from Department of Health	\$1,260
0487	001	General Fund	3350091	PUD Privilege Tax	\$78,564
0487	001	General Fund	3350401	2022-2023 biennium one-time allocations	\$29,916
0487	001	General Fund	3360071	Multimodal Transportation - Cities	\$10,070
0487	001	General Fund	3360098	City-County Assistance	\$52,009
0487	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,467
0487	001	General Fund	3360626	Criminal Justice - Special Programs	\$8,785
0487	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$33,314
0487	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,228
0487	001	General Fund	3360691	Fire Insurance Premium Tax	\$13,037
0487	001	General Fund	3360694	Liquor/Beer Excise Tax	\$52,490
0487	001	General Fund	3360695	Liquor Control Board Profits	\$59,651
0487	001	General Fund	3374000	Local Grants, Entitlements and Other Payments	\$238
0487	001	General Fund	3413200	District/Municipal Court Records Services	\$86
0487	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$9,731
0487	001	General Fund	3417030	Sales of Merchandise	\$652
0487	001	General Fund	3418120	Data/Word Processing, Printing, Duplicating and IT Services	\$1,139
0487	001	General Fund	3421000	Law Enforcement Services	\$1,676
0487	001	General Fund	3421020	Law Enforcement Services	\$11
0487	001	General Fund	3421030	Law Enforcement Services	\$3,275
0487	001	General Fund	3422130	Fire Protection and Emergency Medical Services	\$28,074

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	3422160	Fire Protection and Emergency Medical Services	\$1,200
0487	001	General Fund	3423300	Detention and Correction Services	\$10,232
0487	001	General Fund	3423600	Detention and Correction Services	\$8,196
0487	001	General Fund	3423700	Detention and Correction Services	\$279
0487	001	General Fund	3423800	Detention and Correction Services	\$10,346
0487	001	General Fund	3425000	Disaster Preparation Services	\$544
0487	001	General Fund	3451100	Soil and Water Conservation Services	\$2,753
0487	001	General Fund	3452300	Animal Control and Shelter Services	\$900
0487	001	General Fund	3458300	Plan Checking Services	\$216,328
0487	001	General Fund	3458310	Plan Checking Services	\$1,075
0487	001	General Fund	3458910	Other Planning and Development Services	\$700
0487	001	General Fund	3473010	Activity Fees	\$78,748
0487	001	General Fund	3473020	Activity Fees	\$277
0487	001	General Fund	3476000	Program Fees	\$55,747
0487	001	General Fund	3476010	Program Fees	\$27,780
0487	001	General Fund	3476030	Program Fees	\$2,200
0487	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$35
0487	001	General Fund	3531000	Traffic Infraction Penalties	\$33,981
0487	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$1,792
0487	001	General Fund	3540900	Civil Parking Infraction Penalties	\$4,425
0487	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$5,329
0487	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$17,750
0487	001	General Fund	3565030	Investigative Fund Assessments	\$1,052
0487	001	General Fund	3569000	Other Criminal Non- Traffic Fines	\$11,219
0487	001	General Fund	3573300	Public Defense Cost	\$27,847
0487	001	General Fund	3590000	Non-Court Fines and Penalties	\$30
0487	001	General Fund	3590030	Non-Court Fines and Penalties	\$21
0487	001	General Fund	3611100	Investment Earnings	\$2,165
0487	001	General Fund	3611100	Investment Earnings	\$204
0487	001	General Fund	3611100	Investment Earnings	\$45
0487	001	General Fund	3611100	Investment Earnings	\$181
0487	001	General Fund	3611100	Investment Earnings	\$48
0487	001	General Fund	3611100	Investment Earnings	\$199



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	3614000	Other Interest	\$4,111
0487	001	General Fund	3614010	Other Interest	\$6,201
0487	001	General Fund	3621000	Rents and Leases	\$5,079
0487	001	General Fund	3624000	Rents and Leases	\$23,945
0487	001	General Fund	3624001	Rents and Leases	\$227
0487	001	General Fund	3624002	Rents and Leases	\$300
0487	001	General Fund	3624003	Rents and Leases	\$17,740
0487	001	General Fund	3624004	Rents and Leases	\$1,775
0487	001	General Fund	3624006	Rents and Leases	\$2,215
0487	001	General Fund	3624007	Rents and Leases	\$2,000
0487	001	General Fund	3625000	Rents and Leases	\$13,508
0487	001	General Fund	3625020	Rents and Leases	\$8,400
0487	001	General Fund	3625003	Rents and Leases	\$4,489
0487	001	General Fund	3628000	Rents and Leases	\$46
0487	001	General Fund	3629000	Rents and Leases	\$600
0487	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,567
0487	001	General Fund	3691000	Sale of Surplus	\$3,000
0487	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$56
0487	001	General Fund	3693000	Confiscated and Forfeited Property	\$43,245
0487	001	General Fund	3694000	Judgments and Settlements	\$197
0487	001	General Fund	3694001	Judgments and Settlements	\$506
0487	001	General Fund	3698000	Cash Adjustments	\$110
0487	001	General Fund	3698090	Cash Adjustments	\$861
0487	001	General Fund	3699100	Miscellaneous Other, Operating	\$100
0487	102	Arterial Street	3083100	Restricted Cash and Investments - Beginning	\$98,528
0487	102	Arterial Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$142,860
0487	102	Arterial Street	3611100	Investment Earnings	\$90
0487	103	Transportation Benefit District	3083100	Restricted Cash and Investments - Beginning	\$3,105,161
0487	103	Transportation Benefit District	3132100	Public Transportation Systems Sales and Use Tax	\$1,365,827
0487	103	Transportation Benefit District	3332020	Federal Indirect Grant from Department of Transportation	\$15,925
0487	103	Transportation Benefit District	3611100	Investment Earnings	\$2,833
0487	107	Tourism	3083100	Restricted Cash and Investments - Beginning	\$38,490
0487	107	Tourism	3084100	Committed Cash and Investments - Beginning	\$71,563

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	107	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$272,466
0487	107	Tourism	3611100	Investment Earnings	\$106
0487	195	CDBG	3083100	Restricted Cash and Investments - Beginning	\$24,592
0487	195	CDBG	3611100	Investment Earnings	\$21
0487	197	HUD Block Grant	3083100	Restricted Cash and Investments - Beginning	\$88,424
0487	197	HUD Block Grant	3611100	Investment Earnings	\$77
0487	199	Federal Grant Control	3329210	COVID-19 Non-Grant Assistance	\$1,068,299
0487	199	Federal Grant Control	3611100	Investment Earnings	\$507
0487	200	G.O. Bond	3085100	Assigned Cash and Investments - Beginning	\$5
0487	301	Public Facilities Reserve	3083100	Restricted Cash and Investments - Beginning	\$688,906
0487	301	Public Facilities Reserve	3085100	Assigned Cash and Investments - Beginning	\$269,567
0487	301	Public Facilities Reserve	3340270	State Grant from Recreation and Conservation Office	\$110,000
0487	301	Public Facilities Reserve	3370100	Local Grants, Entitlements and Other Payments	\$18,560
0487	301	Public Facilities Reserve	3611100	Investment Earnings	\$540
0487	301	Public Facilities Reserve	3620000	Rents and Leases	\$17,345
0487	301	Public Facilities Reserve	3671171	Contributions and Donations from Nongovernmental Sources	\$8,000
0487	301	Public Facilities Reserve	3671176	Contributions and Donations from Nongovernmental Sources	\$6,000
0487	301	Public Facilities Reserve	3671177	Contributions and Donations from Nongovernmental Sources	\$9,591
0487	305	First Quarter Percent REET	3083100	Restricted Cash and Investments - Beginning	\$87,179
0487	305	First Quarter Percent REET	3084100	Committed Cash and Investments - Beginning	\$130,196
0487	305	First Quarter Percent REET	3183400	REET 1 - First Quarter Percent	\$201,409
0487	305	First Quarter Percent REET	3611100	Investment Earnings	\$183
0487	306	Second Quarter Percent REET	3083100	Restricted Cash and Investments - Beginning	\$165,496
0487	306	Second Quarter Percent REET	3084100	Committed Cash and Investments - Beginning	\$75,131
0487	306	Second Quarter Percent REET	3183500	REET 2 - Second Quarter Percent	\$201,409
0487	306	Second Quarter Percent REET	3611100	Investment Earnings	\$252
0487	402	Garbage	3085100	Assigned Cash and Investments - Beginning	\$8,318

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	402	Garbage	3437031	Solid Waste Sales and Services	\$4,903
0487	402	Garbage	3611100	Investment Earnings	\$8
0487	404	Wastewater	3083100	Restricted Cash and Investments - Beginning	\$1,879,904
0487	404	Wastewater	3085100	Assigned Cash and Investments - Beginning	\$3,488,460
0487	404	Wastewater	3339703	Federal Indirect Grant from Department of Homeland Security	\$31,038
0487	404	Wastewater	3340180	State Grant from Military Department	\$5,173
0487	404	Wastewater	3370941	Local Grants, Entitlements and Other Payments	\$2,000
0487	404	Wastewater	3435021	Sewer/Reclaimed Water Sales and Services	\$2,383,217
0487	404	Wastewater	3435022	Sewer/Reclaimed Water Sales and Services	\$2,367,848
0487	404	Wastewater	3435023	Sewer/Reclaimed Water Sales and Services	\$59,564
0487	404	Wastewater	3435030	Sewer/Reclaimed Water Sales and Services	\$144,405
0487	404	Wastewater	3435049	Sewer/Reclaimed Water Sales and Services	\$230,652
0487	404	Wastewater	3435050	Sewer/Reclaimed Water Sales and Services	\$219,905
0487	404	Wastewater	3435070	Sewer/Reclaimed Water Sales and Services	\$242,706
0487	404	Wastewater	3435096	Sewer/Reclaimed Water Sales and Services	\$3,628
0487	404	Wastewater	3435099	Sewer/Reclaimed Water Sales and Services	\$5,674
0487	404	Wastewater	3590000	Non-Court Fines and Penalties	\$360
0487	404	Wastewater	3611100	Investment Earnings	\$6,813
0487	404	Wastewater	3625001	Rents and Leases	\$3,651
0487	404	Wastewater	3691001	Sale of Surplus	\$130
0487	405	Water	3083100	Restricted Cash and Investments - Beginning	\$563,700
0487	405	Water	3085100	Assigned Cash and Investments - Beginning	\$7,426,423
0487	405	Water	333211	Federal Indirect Grant from Department of Treasury	\$61
0487	405	Water	3434021	Water Sales and Services	\$1,160,353
0487	405	Water	3434022	Water Sales and Services	\$1,804,883
0487	405	Water	3434023	Water Sales and Services	\$60,195
0487	405	Water	3434025	Water Sales and Services	\$51,037
0487	405	Water	3434029	Water Sales and Services	\$1,895
0487	405	Water	3434030	Water Sales and Services	\$120,121

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	405	Water	3434051	Water Sales and Services	\$100
0487	405	Water	3434091	Water Sales and Services	\$166
0487	405	Water	3434096	Water Sales and Services	\$2,508
0487	405	Water	3590000	Non-Court Fines and Penalties	\$1,601
0487	405	Water	3611100	Investment Earnings	\$12,273
0487	405	Water	3614007	Other Interest	\$1,876
0487	405	Water	3691000	Sale of Surplus	\$4,011
0487	406	Storm & Surface Water	3085100	Assigned Cash and Investments - Beginning	\$1,699,119
0487	406	Storm & Surface Water	3431001	Storm Drainage Sales and Services	\$213,587
0487	406	Storm & Surface Water	3431002	Storm Drainage Sales and Services	\$371,626
0487	406	Storm & Surface Water	3431003	Storm Drainage Sales and Services	\$98,787
0487	406	Storm & Surface Water	3431023	Storm Drainage Sales and Services	\$28,214
0487	406	Storm & Surface Water	3431030	Storm Drainage Sales and Services	\$8,240
0487	406	Storm & Surface Water	3590000	Non-Court Fines and Penalties	\$1
0487	406	Storm & Surface Water	3611100	Investment Earnings	\$1,500
0487	406	Storm & Surface Water	3691000	Sale of Surplus	\$343
0487	407	Airport	3083100	Restricted Cash and Investments - Beginning	\$15,231
0487	407	Airport	3085100	Assigned Cash and Investments - Beginning	\$1,376,495
0487	407	Airport	3312000	Federal Direct Grant from Department of Transportation	\$531,071
0487	407	Airport	3445000	Sales of Fuel	\$610,549
0487	407	Airport	3621000	Rents and Leases	\$540
0487	407	Airport	3625000	Rents and Leases	\$121,030
0487	407	Airport	3625001	Rents and Leases	\$1,024,796
0487	407	Airport	3629000	Rents and Leases	\$1,350
0487	407	Airport	3446007	Airports and Ports Services	\$30,238
0487	407	Airport	3590000	Non-Court Fines and Penalties	\$30
0487	407	Airport	3611100	Investment Earnings	\$1,592
0487	407	Airport	3699100	Miscellaneous Other, Operating	\$450
0487	407	Airport	3699104	Miscellaneous Other, Operating	\$75
0487	611	Firemen's Pension	3083100	Restricted Cash and Investments - Beginning	\$1,023,556
0487	001	General Fund	5116010	Legislative Activities	\$8,800
0487	001	General Fund	5116020	Legislative Activities	\$65,191
0487	001	General Fund	5116030	Legislative Activities	\$2,682

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5116040	Legislative Activities	\$617
0487	001	General Fund	5116040	Legislative Activities	\$910
0487	001	General Fund	5116040	Legislative Activities	\$886
0487	001	General Fund	5116040	Legislative Activities	\$81
0487	001	General Fund	5116040	Legislative Activities	\$6,961
0487	001	General Fund	5116040	Legislative Activities	\$5,068
0487	001	General Fund	5116040	Legislative Activities	\$90
0487	001	General Fund	5116910	Legislative Activities	(\$3,025)
0487	001	General Fund	5116920	Legislative Activities	(\$22,408)
0487	001	General Fund	5116930	Legislative Activities	(\$846)
0487	001	General Fund	5116940	Legislative Activities	(\$5,376)
0487	001	General Fund	5125010	Municipal Court	\$120,839
0487	001	General Fund	5125020	Municipal Court	\$55,721
0487	001	General Fund	5125030	Municipal Court	\$2,220
0487	001	General Fund	5125030	Municipal Court	\$40
0487	001	General Fund	5125040	Municipal Court	\$8,454
0487	001	General Fund	5125040	Municipal Court	\$2,210
0487	001	General Fund	5125040	Municipal Court	\$1,116
0487	001	General Fund	5125040	Municipal Court	\$5,920
0487	001	General Fund	5125040	Municipal Court	\$7,866
0487	001	General Fund	5125040	Municipal Court	\$284
0487	001	General Fund	5125040	Municipal Court	\$396
0487	001	General Fund	5125040	Municipal Court	\$6,361
0487	001	General Fund	5125040	Municipal Court	\$547
0487	001	General Fund	5125010	Municipal Court	\$41,772
0487	001	General Fund	5125020	Municipal Court	\$10,443
0487	001	General Fund	5125010	Municipal Court	\$888
0487	001	General Fund	5125020	Municipal Court	\$72
0487	001	General Fund	5131010	Executive Office	\$155,292
0487	001	General Fund	5131010	Executive Office	\$28,628
0487	001	General Fund	5131010	Executive Office	\$14,069
0487	001	General Fund	5131020	Executive Office	\$53,196
0487	001	General Fund	5131020	Executive Office	\$13,707
0487	001	General Fund	5131020	Executive Office	\$1,210
0487	001	General Fund	5131020	Executive Office	\$6,000
0487	001	General Fund	5131030	Executive Office	\$1,428
0487	001	General Fund	5131030	Executive Office	\$3,081
0487	001	General Fund	5131040	Executive Office	\$2,580
0487	001	General Fund	5131040	Executive Office	\$62
0487	001	General Fund	5131040	Executive Office	\$575
0487	001	General Fund	5131040	Executive Office	\$303
0487	001	General Fund	5131040	Executive Office	\$4,719
0487	001	General Fund	5131040	Executive Office	\$1,885
0487	001	General Fund	5131040	Executive Office	\$27
0487	001	General Fund	5131040	Executive Office	\$1,743

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5131040	Executive Office	\$11
0487	001	General Fund	5131910	Executive Office	(\$68,053)
0487	001	General Fund	5131920	Executive Office	(\$25,474)
0487	001	General Fund	5131930	Executive Office	(\$1,545)
0487	001	General Fund	5131940	Executive Office	(\$4,212)
0487	001	General Fund	5142010	Financial Services	\$60,322
0487	001	General Fund	5142010	Financial Services	\$30,900
0487	001	General Fund	5142010	Financial Services	(\$10,621)
0487	001	General Fund	5142020	Financial Services	\$18,906
0487	001	General Fund	5142020	Financial Services	\$2,400
0487	001	General Fund	5142020	Financial Services	(\$825)
0487	001	General Fund	5142030	Financial Services	\$629
0487	001	General Fund	5142030	Financial Services	\$1,071
0487	001	General Fund	5142040	Financial Services	\$1,160
0487	001	General Fund	5142040	Financial Services	\$1,082
0487	001	General Fund	5142040	Financial Services	\$918
0487	001	General Fund	5142040	Financial Services	\$303
0487	001	General Fund	5142040	Financial Services	\$2,359
0487	001	General Fund	5142040	Financial Services	\$167
0487	001	General Fund	5142040	Financial Services	\$27
0487	001	General Fund	5142040	Financial Services	\$1,591
0487	001	General Fund	5142040	Financial Services	\$100
0487	001	General Fund	5142040	Financial Services	\$240
0487	001	General Fund	5142310	Financial Services	\$263,387
0487	001	General Fund	5142310	Financial Services	\$36,061
0487	001	General Fund	5142310	Financial Services	\$10,518
0487	001	General Fund	5142310	Financial Services	\$2,662
0487	001	General Fund	5142310	Financial Services	(\$15,992)
0487	001	General Fund	5142320	Financial Services	\$94,148
0487	001	General Fund	5142320	Financial Services	\$871
0487	001	General Fund	5142320	Financial Services	\$2,826
0487	001	General Fund	5142320	Financial Services	(\$1,247)
0487	001	General Fund	5142330	Financial Services	\$3,746
0487	001	General Fund	5142330	Financial Services	\$152
0487	001	General Fund	5142340	Financial Services	\$2,460
0487	001	General Fund	5142340	Financial Services	\$149
0487	001	General Fund	5142340	Financial Services	\$5,438
0487	001	General Fund	5142340	Financial Services	\$338
0487	001	General Fund	5142340	Financial Services	\$6,077
0487	001	General Fund	5142340	Financial Services	\$207
0487	001	General Fund	5142340	Financial Services	\$35,915
0487	001	General Fund	5142340	Financial Services	\$854
0487	001	General Fund	5142340	Financial Services	\$841
0487	001	General Fund	5142340	Financial Services	\$615
0487	001	General Fund	5142810	Financial Services	(\$20,734)



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5142820	Financial Services	(\$6,499)
0487	001	General Fund	5142830	Financial Services	(\$584)
0487	001	General Fund	5142840	Financial Services	(\$5,431)
0487	001	General Fund	5142910	Financial Services	(\$107,875)
0487	001	General Fund	5142920	Financial Services	(\$37,100)
0487	001	General Fund	5142930	Financial Services	(\$1,494)
0487	001	General Fund	5142940	Financial Services	(\$21,210)
0487	001	General Fund	5144040	Election Services	\$11,510
0487	001	General Fund	5149040	Voters Registration Services	\$4,070
0487	001	General Fund	5154140	External Legal Services - Advice	\$104,255
0487	001	General Fund	5154140	External Legal Services - Advice	\$11,108
0487	001	General Fund	5154140	External Legal Services - Advice	\$764
0487	001	General Fund	5154140	External Legal Services - Advice	(\$36,097)
0487	001	General Fund	5159140	General Indigent Defense	\$60,810
0487	001	General Fund	5172120	Pension and Other Benefit Payments to Retirees	\$55,897
0487	001	General Fund	5172120	Pension and Other Benefit Payments to Retirees	\$46,536
0487	001	General Fund	5172120	Pension and Other Benefit Payments to Retirees	\$21,389
0487	001	General Fund	5181010	Personnel Services	\$95,022
0487	001	General Fund	5181010	Personnel Services	\$52,200
0487	001	General Fund	5181020	Personnel Services	\$30,181
0487	001	General Fund	5181020	Personnel Services	\$4,100
0487	001	General Fund	5181030	Personnel Services	\$635
0487	001	General Fund	5181030	Personnel Services	\$457
0487	001	General Fund	5181040	Personnel Services	\$1,410
0487	001	General Fund	5181040	Personnel Services	\$21,943
0487	001	General Fund	5181040	Personnel Services	\$1,128
0487	001	General Fund	5181040	Personnel Services	\$1,084
0487	001	General Fund	5181040	Personnel Services	\$303
0487	001	General Fund	5181040	Personnel Services	\$1,956
0487	001	General Fund	5181040	Personnel Services	\$27
0487	001	General Fund	5181040	Personnel Services	\$754
0487	001	General Fund	5181040	Personnel Services	\$56
0487	001	General Fund	5181040	Personnel Services	\$249
0487	001	General Fund	5181910	Personnel Services	(\$34,598)
0487	001	General Fund	5181910	Personnel Services	(\$19,006)
0487	001	General Fund	5181920	Personnel Services	(\$10,989)
0487	001	General Fund	5181920	Personnel Services	(\$1,493)
0487	001	General Fund	5181930	Personnel Services	(\$398)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5181940	Personnel Services	(\$10,563)
0487	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$4,678
0487	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$214,954
0487	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$52,853
0487	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$6,099
0487	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$798
0487	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$115,768
0487	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$7,626
0487	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$1,555
0487	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$1,118
0487	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$1,216
0487	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$88,617
0487	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$16,291
0487	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,406
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$821
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$53,712
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,841
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$275
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,318
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$30,966
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$64,011



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$38,258
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,100
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$37,664
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,460
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$200
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$158
0487	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$750
0487	001	General Fund	5183110	Maintenance/Security/Insurance/Janitorial Services	\$123,851
0487	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$59,532
0487	001	General Fund	5183130	Maintenance/Security/Insurance/Janitorial Services	\$921
0487	001	General Fund	5183130	Maintenance/Security/Insurance/Janitorial Services	\$1,272
0487	001	General Fund	5183130	Maintenance/Security/Insurance/Janitorial Services	\$553
0487	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$8,312
0487	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$1,673
0487	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$4,293
0487	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$906
0487	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$25
0487	001	General Fund	5183210	Maintenance/Security/Insurance/Janitorial Services	\$43,052
0487	001	General Fund	5183210	Maintenance/Security/Insurance/Janitorial Services	\$46
0487	001	General Fund	5183220	Maintenance/Security/Insurance/Janitorial Services	\$23,968

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5183220	Maintenance/Security/Insurance/Janitorial Services	\$235
0487	001	General Fund	5183230	Maintenance/Security/Insurance/Janitorial Services	\$1,829
0487	001	General Fund	5183230	Maintenance/Security/Insurance/Janitorial Services	\$12,277
0487	001	General Fund	5183230	Maintenance/Security/Insurance/Janitorial Services	\$403
0487	001	General Fund	5183240	Maintenance/Security/Insurance/Janitorial Services	\$291
0487	001	General Fund	5183240	Maintenance/Security/Insurance/Janitorial Services	\$83
0487	001	General Fund	5183330	Maintenance/Security/Insurance/Janitorial Services	\$12,561
0487	001	General Fund	5183340	Maintenance/Security/Insurance/Janitorial Services	\$1,140
0487	001	General Fund	5183340	Maintenance/Security/Insurance/Janitorial Services	\$1,623
0487	001	General Fund	5186140	Judgments and Settlements	\$18,349
0487	001	General Fund	5188040	Information Technology Services	\$3,769
0487	001	General Fund	5188040	Information Technology Services	\$3,734
0487	001	General Fund	5188040	Information Technology Services	\$42,111
0487	001	General Fund	5188040	Information Technology Services	\$43
0487	001	General Fund	5188040	Information Technology Services	\$162
0487	001	General Fund	5188940	Information Technology Services	(\$11,988)
0487	001	General Fund	5189040	Other Centralized Services	\$97
0487	001	General Fund	5189040	Other Centralized Services	\$2,545
0487	001	General Fund	5189040	Other Centralized Services	\$6,496
0487	001	General Fund	5189040	Other Centralized Services	\$135
0487	001	General Fund	5189040	Other Centralized Services	\$33
0487	001	General Fund	5189940	Other Centralized Services	(\$79)
0487	001	General Fund	5211010	Administration	\$142,391
0487	001	General Fund	5211010	Administration	\$52,164
0487	001	General Fund	5211010	Administration	\$670
0487	001	General Fund	5211010	Administration	\$901
0487	001	General Fund	5211020	Administration	\$50,139

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5211020	Administration	\$21,177
0487	001	General Fund	5211020	Administration	\$58
0487	001	General Fund	5211030	Administration	\$6,391
0487	001	General Fund	5211030	Administration	\$3,050
0487	001	General Fund	5211030	Administration	\$3,878
0487	001	General Fund	5211040	Administration	\$7,729
0487	001	General Fund	5211040	Administration	\$4,536
0487	001	General Fund	5211040	Administration	\$37,861
0487	001	General Fund	5211040	Administration	\$1,500
0487	001	General Fund	5211040	Administration	\$50,518
0487	001	General Fund	5211040	Administration	\$14,685
0487	001	General Fund	5211040	Administration	\$6,880
0487	001	General Fund	5212110	Police Operations	\$232,590
0487	001	General Fund	5212110	Police Operations	\$32,173
0487	001	General Fund	5212120	Police Operations	\$110,025
0487	001	General Fund	5212120	Police Operations	\$1,800
0487	001	General Fund	5212140	Police Operations	\$1,191
0487	001	General Fund	5212210	Police Operations	\$974,928
0487	001	General Fund	5212210	Police Operations	\$41,371
0487	001	General Fund	5212210	Police Operations	\$121,167
0487	001	General Fund	5212220	Police Operations	\$455,911
0487	001	General Fund	5212220	Police Operations	\$3,226
0487	001	General Fund	5212220	Police Operations	\$6,917
0487	001	General Fund	5212230	Police Operations	\$16,324
0487	001	General Fund	5212230	Police Operations	\$30,980
0487	001	General Fund	5212230	Police Operations	\$4,433
0487	001	General Fund	5212240	Police Operations	\$3,308
0487	001	General Fund	5212240	Police Operations	\$4,760
0487	001	General Fund	5212240	Police Operations	\$7,172
0487	001	General Fund	5212340	Police Operations	\$8,914
0487	001	General Fund	5212340	Police Operations	\$120
0487	001	General Fund	5214040	Training	\$1,668
0487	001	General Fund	5214040	Training	\$7,976
0487	001	General Fund	5215010	Facilities	\$14,774
0487	001	General Fund	5215020	Facilities	\$3,476
0487	001	General Fund	5215040	Facilities	\$892
0487	001	General Fund	5215040	Facilities	\$2,600
0487	001	General Fund	5215040	Facilities	\$830
0487	001	General Fund	5212330	Police Operations	\$67
0487	001	General Fund	5211010	Administration	\$152,796
0487	001	General Fund	5211020	Administration	\$95,621
0487	001	General Fund	5221010	Administration	\$103,850
0487	001	General Fund	5221010	Administration	\$43,474
0487	001	General Fund	5221010	Administration	\$670
0487	001	General Fund	5221020	Administration	\$30,563

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5221020	Administration	\$15,177
0487	001	General Fund	5221020	Administration	\$61
0487	001	General Fund	5221020	Administration	\$545
0487	001	General Fund	5221020	Administration	\$13,037
0487	001	General Fund	5221030	Administration	\$282
0487	001	General Fund	5221040	Administration	\$9,382
0487	001	General Fund	5221040	Administration	\$13,020
0487	001	General Fund	5221040	Administration	\$48
0487	001	General Fund	5221040	Administration	\$400
0487	001	General Fund	5221040	Administration	\$658
0487	001	General Fund	5221040	Administration	\$2,785
0487	001	General Fund	5221040	Administration	\$9,349
0487	001	General Fund	5221040	Administration	\$22
0487	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$160,554
0487	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$26,800
0487	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$60,500
0487	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$74,115
0487	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$300
0487	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$10,461
0487	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$7,462
0487	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$14,715
0487	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$10,427
0487	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$87,961
0487	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$12,822
0487	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$51,889
0487	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$43,784
0487	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$6,980

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$141
0487	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$44
0487	001	General Fund	5222630	Fire Suppression and Emergency Medical Services	\$6,075
0487	001	General Fund	5222630	Fire Suppression and Emergency Medical Services	\$744
0487	001	General Fund	5222640	Fire Suppression and Emergency Medical Services	\$4,375
0487	001	General Fund	5222810	Fire Suppression and Emergency Medical Services	\$615,414
0487	001	General Fund	5222810	Fire Suppression and Emergency Medical Services	\$241,998
0487	001	General Fund	5222820	Fire Suppression and Emergency Medical Services	\$295,223
0487	001	General Fund	5223010	Fire Prevention and Investigation	\$3,860
0487	001	General Fund	5223020	Fire Prevention and Investigation	\$395
0487	001	General Fund	5223030	Fire Prevention and Investigation	\$10
0487	001	General Fund	5223040	Fire Prevention and Investigation	\$240
0487	001	General Fund	5224530	Training Obtained by Employees	\$296
0487	001	General Fund	5224540	Training Obtained by Employees	\$457
0487	001	General Fund	5224540	Training Obtained by Employees	\$801
0487	001	General Fund	5224540	Training Obtained by Employees	\$3,435
0487	001	General Fund	5225030	Facilities	\$1,587
0487	001	General Fund	5225040	Facilities	\$77,075
0487	001	General Fund	5225040	Facilities	\$7,934
0487	001	General Fund	5225040	Facilities	\$4,777
0487	001	General Fund	5232010	Monitoring of Prisoners	\$33,749
0487	001	General Fund	5232010	Monitoring of Prisoners	\$3,739
0487	001	General Fund	5232020	Monitoring of Prisoners	\$14,888
0487	001	General Fund	5232020	Monitoring of Prisoners	\$510
0487	001	General Fund	5232020	Monitoring of Prisoners	\$3,801
0487	001	General Fund	5232040	Monitoring of Prisoners	\$267
0487	001	General Fund	5236040	Care and Custody of Prisoners	\$10,838
0487	001	General Fund	5236040	Care and Custody of Prisoners	\$788
0487	001	General Fund	5241110	Administration	\$46,646
0487	001	General Fund	5241110	Administration	\$34,737

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5241110	Administration	\$73
0487	001	General Fund	5241120	Administration	\$38,978
0487	001	General Fund	5241120	Administration	\$3,558
0487	001	General Fund	5241120	Administration	\$342
0487	001	General Fund	5241130	Administration	\$7,703
0487	001	General Fund	5241130	Administration	\$10,621
0487	001	General Fund	5241140	Administration	\$299,695
0487	001	General Fund	5241140	Administration	\$5,063
0487	001	General Fund	5241140	Administration	\$701
0487	001	General Fund	5241140	Administration	\$112
0487	001	General Fund	5241140	Administration	\$5,249
0487	001	General Fund	5241140	Administration	\$67
0487	001	General Fund	5241140	Administration	\$24
0487	001	General Fund	5241140	Administration	\$17,451
0487	001	General Fund	5241140	Administration	\$2,304
0487	001	General Fund	5241140	Administration	\$21
0487	001	General Fund	5241140	Administration	\$2,675
0487	001	General Fund	5256040	Disaster Preparedness	\$44
0487	001	General Fund	5256040	Disaster Preparedness	\$15,100
0487	001	General Fund	5286040	Dispatch Services	\$251,568
0487	001	General Fund	5423010	Roadway	\$5,818
0487	001	General Fund	5423010	Roadway	\$98,465
0487	001	General Fund	5423010	Roadway	\$14,006
0487	001	General Fund	5423010	Roadway	\$698
0487	001	General Fund	5423010	Roadway	\$761
0487	001	General Fund	5423020	Roadway	\$38,661
0487	001	General Fund	5423020	Roadway	\$2,093
0487	001	General Fund	5423020	Roadway	\$1,502
0487	001	General Fund	5423020	Roadway	\$829
0487	001	General Fund	5423030	Roadway	\$921
0487	001	General Fund	5423030	Roadway	\$6,472
0487	001	General Fund	5423030	Roadway	\$10,072
0487	001	General Fund	5423030	Roadway	\$1,860
0487	001	General Fund	5423030	Roadway	\$502
0487	001	General Fund	5423040	Roadway	\$224
0487	001	General Fund	5423040	Roadway	\$28
0487	001	General Fund	5423040	Roadway	\$10,153
0487	001	General Fund	5423040	Roadway	\$19
0487	001	General Fund	5423040	Roadway	\$90
0487	001	General Fund	5425040	Structures	\$3,927
0487	001	General Fund	5426330	Street Lighting	\$21,621
0487	001	General Fund	5426340	Street Lighting	\$80,627
0487	001	General Fund	5426340	Street Lighting	\$6,259
0487	001	General Fund	5426340	Street Lighting	\$11,815
0487	001	General Fund	5426410	Traffic Control Devices	\$54

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5426410	Traffic Control Devices	\$2,487
0487	001	General Fund	5426410	Traffic Control Devices	\$676
0487	001	General Fund	5426410	Traffic Control Devices	\$708
0487	001	General Fund	5426420	Traffic Control Devices	\$742
0487	001	General Fund	5426420	Traffic Control Devices	\$179
0487	001	General Fund	5426430	Traffic Control Devices	\$150
0487	001	General Fund	5426430	Traffic Control Devices	\$10,149
0487	001	General Fund	5426440	Traffic Control Devices	\$24
0487	001	General Fund	5426440	Traffic Control Devices	\$4,845
0487	001	General Fund	5426440	Traffic Control Devices	\$8,644
0487	001	General Fund	5426540	Parking Facilities	\$1,240
0487	001	General Fund	5426610	Snow and Ice Control	\$432
0487	001	General Fund	5426610	Snow and Ice Control	\$813
0487	001	General Fund	5426610	Snow and Ice Control	\$87
0487	001	General Fund	5426610	Snow and Ice Control	\$2,561
0487	001	General Fund	5426620	Snow and Ice Control	\$227
0487	001	General Fund	5426620	Snow and Ice Control	\$736
0487	001	General Fund	5426630	Snow and Ice Control	\$703
0487	001	General Fund	5427040	Roadside	\$5,951
0487	001	General Fund	5427040	Roadside	\$4,272
0487	001	General Fund	5431010	Management	\$13,059
0487	001	General Fund	5431010	Management	\$29,809
0487	001	General Fund	5431010	Management	\$3
0487	001	General Fund	5431020	Management	\$6,750
0487	001	General Fund	5431020	Management	\$12,783
0487	001	General Fund	5431030	Management	\$1,336
0487	001	General Fund	5431030	Management	\$1,345
0487	001	General Fund	5431030	Management	\$987
0487	001	General Fund	5431040	Management	\$26
0487	001	General Fund	5431040	Management	\$3,775
0487	001	General Fund	5431040	Management	\$339
0487	001	General Fund	5431040	Management	\$4,652
0487	001	General Fund	5431040	Management	\$579
0487	001	General Fund	5431040	Management	\$16,366
0487	001	General Fund	5431040	Management	\$1,088
0487	001	General Fund	5431040	Management	\$2,282
0487	001	General Fund	5431040	Management	\$713
0487	001	General Fund	5431040	Management	\$1,035
0487	001	General Fund	5431040	Management	\$25
0487	001	General Fund	5431040	Management	\$61
0487	001	General Fund	5431040	Management	\$61
0487	001	General Fund	5431040	Management	\$14
0487	001	General Fund	5431040	Management	\$79
0487	001	General Fund	5442010	Engineering	\$9,970
0487	001	General Fund	5442020	Engineering	\$4,007



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5442020	Engineering	\$28
0487	001	General Fund	5442030	Engineering	\$330
0487	001	General Fund	5442030	Engineering	\$131
0487	001	General Fund	5442030	Engineering	\$8
0487	001	General Fund	5442040	Engineering	\$72
0487	001	General Fund	5442040	Engineering	\$2
0487	001	General Fund	5442040	Engineering	\$4
0487	001	General Fund	5442040	Engineering	\$16
0487	001	General Fund	5442040	Engineering	\$230
0487	001	General Fund	5442040	Engineering	\$31
0487	001	General Fund	5442040	Engineering	\$523
0487	001	General Fund	5442040	Engineering	\$198
0487	001	General Fund	5442040	Engineering	\$22
0487	001	General Fund	5533040	Flood Control	\$10,422
0487	001	General Fund	5533040	Flood Control	\$46,909
0487	001	General Fund	5533040	Flood Control	\$15,000
0487	001	General Fund	5537040	Pollution Control and Remediation	\$3,994
0487	001	General Fund	5542010	Nuisance Control	\$27,372
0487	001	General Fund	5542020	Nuisance Control	\$20,559
0487	001	General Fund	5543010	Animal Control	\$27,372
0487	001	General Fund	5543020	Animal Control	\$20,559
0487	001	General Fund	5543030	Animal Control	\$254
0487	001	General Fund	5543040	Animal Control	\$1,650
0487	001	General Fund	5543040	Animal Control	\$519
0487	001	General Fund	5586010	Planning	\$64,357
0487	001	General Fund	5586010	Planning	\$19,011
0487	001	General Fund	5586020	Planning	\$31,123
0487	001	General Fund	5586020	Planning	\$1,635
0487	001	General Fund	5586020	Planning	\$7,017
0487	001	General Fund	5586030	Planning	\$4,529
0487	001	General Fund	5586030	Planning	\$251
0487	001	General Fund	5586030	Planning	\$1,212
0487	001	General Fund	5586040	Planning	\$12
0487	001	General Fund	5586040	Planning	\$292
0487	001	General Fund	5586040	Planning	\$83,125
0487	001	General Fund	5586040	Planning	\$903
0487	001	General Fund	5586040	Planning	\$5,757
0487	001	General Fund	5586040	Planning	\$329
0487	001	General Fund	5586040	Planning	\$790
0487	001	General Fund	5586040	Planning	\$2,161
0487	001	General Fund	5586040	Planning	\$1,738
0487	001	General Fund	5586040	Planning	\$33
0487	001	General Fund	5586040	Planning	\$150
0487	001	General Fund	5587040	Economic Development	\$8,000
0487	001	General Fund	5587040	Economic Development	\$50,000



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5593010	Property Development	\$82,573
0487	001	General Fund	5593020	Property Development	\$25,475
0487	001	General Fund	5593040	Property Development	\$1,629
0487	001	General Fund	566004040	Chemical Dependency Services	\$1,945
0487	001	General Fund	5711110	Educational and Recreational Activities	\$108,347
0487	001	General Fund	5711110	Educational and Recreational Activities	\$270
0487	001	General Fund	5711120	Educational and Recreational Activities	\$51,922
0487	001	General Fund	5711120	Educational and Recreational Activities	\$23
0487	001	General Fund	5711130	Educational and Recreational Activities	\$3,313
0487	001	General Fund	5711130	Educational and Recreational Activities	\$570
0487	001	General Fund	5711140	Educational and Recreational Activities	\$2,692
0487	001	General Fund	5711140	Educational and Recreational Activities	\$133
0487	001	General Fund	5711140	Educational and Recreational Activities	\$149
0487	001	General Fund	5711140	Educational and Recreational Activities	\$2,683
0487	001	General Fund	5711140	Educational and Recreational Activities	\$1,336
0487	001	General Fund	5711140	Educational and Recreational Activities	\$219
0487	001	General Fund	5711140	Educational and Recreational Activities	\$11
0487	001	General Fund	5712030	Educational and Recreational Activities	\$7,745
0487	001	General Fund	5712040	Educational and Recreational Activities	\$39,819
0487	001	General Fund	5712040	Educational and Recreational Activities	\$304
0487	001	General Fund	5712040	Educational and Recreational Activities	\$500
0487	001	General Fund	5712040	Educational and Recreational Activities	\$188
0487	001	General Fund	5712040	Educational and Recreational Activities	\$36
0487	001	General Fund	5712040	Educational and Recreational Activities	\$22
0487	001	General Fund	5712210	Educational and Recreational Activities	\$85,364
0487	001	General Fund	5712210	Educational and Recreational Activities	\$1,128
0487	001	General Fund	5712220	Educational and Recreational Activities	\$13,106
0487	001	General Fund	5712220	Educational and Recreational Activities	\$1,060
0487	001	General Fund	5712230	Educational and Recreational Activities	\$8,514

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5712240	Educational and Recreational Activities	\$1,864
0487	001	General Fund	5712240	Educational and Recreational Activities	\$896
0487	001	General Fund	5712240	Educational and Recreational Activities	\$150
0487	001	General Fund	5712240	Educational and Recreational Activities	\$198
0487	001	General Fund	5712240	Educational and Recreational Activities	\$5,921
0487	001	General Fund	5712240	Educational and Recreational Activities	\$77
0487	001	General Fund	5712240	Educational and Recreational Activities	\$520
0487	001	General Fund	5725010	Facilities	\$2,239
0487	001	General Fund	5725010	Facilities	\$2,738
0487	001	General Fund	5725010	Facilities	\$92
0487	001	General Fund	5725020	Facilities	\$498
0487	001	General Fund	5725020	Facilities	\$394
0487	001	General Fund	5725030	Facilities	\$1,328
0487	001	General Fund	5725040	Facilities	\$5,950
0487	001	General Fund	5725040	Facilities	\$7,454
0487	001	General Fund	5725040	Facilities	\$10,324
0487	001	General Fund	5725040	Facilities	\$6,082
0487	001	General Fund	5725040	Facilities	\$2,859
0487	001	General Fund	5725040	Facilities	\$584
0487	001	General Fund	5762010	Swimming Pools	\$11,426
0487	001	General Fund	5762010	Swimming Pools	\$2,192
0487	001	General Fund	5762010	Swimming Pools	\$1,811
0487	001	General Fund	5762020	Swimming Pools	\$3,050
0487	001	General Fund	5762020	Swimming Pools	\$314
0487	001	General Fund	5762030	Swimming Pools	\$50,293
0487	001	General Fund	5762040	Swimming Pools	\$972
0487	001	General Fund	5762040	Swimming Pools	\$883
0487	001	General Fund	5762040	Swimming Pools	\$5,120
0487	001	General Fund	5762040	Swimming Pools	\$25,369
0487	001	General Fund	5762040	Swimming Pools	\$44,259
0487	001	General Fund	5762040	Swimming Pools	\$6,343
0487	001	General Fund	5762040	Swimming Pools	\$408
0487	001	General Fund	5762040	Swimming Pools	\$1,096
0487	001	General Fund	5762040	Swimming Pools	\$108
0487	001	General Fund	5762040	Swimming Pools	\$238
0487	001	General Fund	5762040	Swimming Pools	\$425
0487	001	General Fund	5768010	General Parks	\$9,678
0487	001	General Fund	5768010	General Parks	\$13,217
0487	001	General Fund	5768010	General Parks	\$946
0487	001	General Fund	5768010	General Parks	\$55
0487	001	General Fund	5768020	General Parks	\$2,494

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5768020	General Parks	\$1,956
0487	001	General Fund	5768030	General Parks	\$14,975
0487	001	General Fund	5768040	General Parks	\$2,888
0487	001	General Fund	5768040	General Parks	\$88
0487	001	General Fund	5768040	General Parks	\$3,312
0487	001	General Fund	5768040	General Parks	\$3,952
0487	001	General Fund	5768040	General Parks	\$15,461
0487	001	General Fund	5768040	General Parks	\$15
0487	001	General Fund	5768040	General Parks	\$7,093
0487	001	General Fund	5768040	General Parks	\$35
0487	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$121,889
0487	001	General Fund	5084100	Committed Cash and Investments - Ending	\$1,582,276
0487	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$340,170
0487	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$1,605,339
0487	102	Arterial Street	5423010	Roadway	\$29,344
0487	102	Arterial Street	5423010	Roadway	\$399
0487	102	Arterial Street	5423020	Roadway	\$25,847
0487	102	Arterial Street	5423020	Roadway	\$55
0487	102	Arterial Street	5423020	Roadway	\$235
0487	102	Arterial Street	5423030	Roadway	\$86,828
0487	102	Arterial Street	5423040	Roadway	\$1,916
0487	102	Arterial Street	5083100	Restricted Cash and Investments - Ending	\$96,854
0487	103	Transportation Benefit District	5423030	Roadway	\$10,176
0487	103	Transportation Benefit District	5444040	Planning	\$2,010
0487	103	Transportation Benefit District	5083100	Restricted Cash and Investments - Ending	\$3,071,696
0487	107	Tourism	5573040	Tourism	\$35,000
0487	107	Tourism	5573040	Tourism	\$35,000
0487	107	Tourism	5573040	Tourism	\$28,546
0487	107	Tourism	5573040	Tourism	\$28,913
0487	107	Tourism	5573040	Tourism	\$14,711
0487	107	Tourism	5573040	Tourism	\$28,789
0487	107	Tourism	5083100	Restricted Cash and Investments - Ending	\$140,104
0487	195	CDBG	5083100	Restricted Cash and Investments - Ending	\$24,613
0487	197	HUD Block Grant	5083100	Restricted Cash and Investments - Ending	\$88,501
0487	199	Federal Grant Control	5083100	Restricted Cash and Investments - Ending	\$1,068,806
0487	200	G.O. Bond	5085100	Assigned Cash and Investments - Ending	\$5
0487	301	Public Facilities Reserve	5221040	Administration	\$1,079
0487	301	Public Facilities Reserve	5225040	Facilities	\$8,942

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	301	Public Facilities Reserve	5768040	General Parks	\$145,473
0487	301	Public Facilities Reserve	5083100	Restricted Cash and Investments - Ending	\$194,871
0487	301	Public Facilities Reserve	5084100	Committed Cash and Investments - Ending	\$280,000
0487	301	Public Facilities Reserve	5085100	Assigned Cash and Investments - Ending	\$2,195
0487	305	First Quarter Percent REET	5083100	Restricted Cash and Investments - Ending	\$288,772
0487	306	Second Quarter Percent REET	5083100	Restricted Cash and Investments - Ending	\$367,157
0487	402	Garbage	5377040	Solid Waste Utilities	\$4,780
0487	402	Garbage	5085100	Assigned Cash and Investments - Ending	\$8,449
0487	404	Wastewater	5351010	Sewer/Reclaimed Water Utilities	\$128,329
0487	404	Wastewater	5351010	Sewer/Reclaimed Water Utilities	\$16,324
0487	404	Wastewater	5351010	Sewer/Reclaimed Water Utilities	\$4
0487	404	Wastewater	5351020	Sewer/Reclaimed Water Utilities	\$56,176
0487	404	Wastewater	5351020	Sewer/Reclaimed Water Utilities	\$8,437
0487	404	Wastewater	5351030	Sewer/Reclaimed Water Utilities	\$1,571
0487	404	Wastewater	5351030	Sewer/Reclaimed Water Utilities	\$1,284
0487	404	Wastewater	5351030	Sewer/Reclaimed Water Utilities	\$329
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$120,462
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$339,900
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$3,775
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$20,760
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$501
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$166,029
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$1,943
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$2,282
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$713
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$281
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$3
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$149
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$237

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$25
0487	404	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$224
0487	404	Wastewater	5352010	Sewer/Reclaimed Water Utilities	\$50,313
0487	404	Wastewater	5352010	Sewer/Reclaimed Water Utilities	\$1,985
0487	404	Wastewater	5352010	Sewer/Reclaimed Water Utilities	\$59
0487	404	Wastewater	5352020	Sewer/Reclaimed Water Utilities	\$24,626
0487	404	Wastewater	5352020	Sewer/Reclaimed Water Utilities	\$431
0487	404	Wastewater	5352020	Sewer/Reclaimed Water Utilities	\$207
0487	404	Wastewater	5352030	Sewer/Reclaimed Water Utilities	\$2,498
0487	404	Wastewater	5352030	Sewer/Reclaimed Water Utilities	\$1,022
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$552
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$473
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$26
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$115
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$1,686
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$226
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$3,836
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$158
0487	404	Wastewater	5352040	Sewer/Reclaimed Water Utilities	\$1,454
0487	404	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$12,084
0487	404	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$16,066
0487	404	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$23
0487	404	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$3,012
0487	404	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$3,788
0487	404	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$216
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$48
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$184
0487	404	Wastewater	5359110	Sewer/Reclaimed Water Utilities	\$104,071

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	404	Wastewater	5359120	Sewer/Reclaimed Water Utilities	\$37,708
0487	404	Wastewater	5359130	Sewer/Reclaimed Water Utilities	\$1,686
0487	404	Wastewater	5359140	Sewer/Reclaimed Water Utilities	\$31,986
0487	404	Wastewater	5359910	Sewer/Reclaimed Water Utilities	\$62,268
0487	404	Wastewater	5359920	Sewer/Reclaimed Water Utilities	\$37,240
0487	404	Wastewater	5359930	Sewer/Reclaimed Water Utilities	\$5,399
0487	404	Wastewater	5359940	Sewer/Reclaimed Water Utilities	\$23,775
0487	404	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$95,706
0487	404	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$47
0487	404	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$3,540
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$9,411
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$280
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$6,696
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$33,592
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$14,950
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$1,468
0487	404	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$369,572
0487	404	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$23,181
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$193,525
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$1,383
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$354,020
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$2,282
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$4,732
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$39,960
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$19,689
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$96
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$2,412
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$200,178

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$14,791
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$27
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$8,492
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$442
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$15,616
0487	404	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$46,303
0487	404	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$1,031
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$152
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$789
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$8,442
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$16,021
0487	404	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$2,876
0487	404	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$131,400
0487	404	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$9,307
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$81,193
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$576
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$1,209
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$8,884
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$2,703
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,840
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$7,465
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$12,464
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$44,270
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,970
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$453
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$75
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$20
0487	404	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$10,249



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	404	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$1,266
0487	404	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$96,102
0487	404	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$371
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$36,421
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$1,942
0487	404	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$470
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$3,922
0487	404	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$3,733
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,583
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$964
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,717
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$10
0487	404	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$94
0487	404	Wastewater	5083100	Restricted Cash and Investments - Ending	\$1,879,904
0487	404	Wastewater	5085100	Assigned Cash and Investments - Ending	\$3,588,947
0487	405	Water	5341010	Water Utilities	\$122,057
0487	405	Water	5341010	Water Utilities	\$16,324
0487	405	Water	5341010	Water Utilities	\$4
0487	405	Water	5341020	Water Utilities	\$45,049
0487	405	Water	5341020	Water Utilities	\$8,437
0487	405	Water	5341030	Water Utilities	\$1,613
0487	405	Water	5341030	Water Utilities	\$1,112
0487	405	Water	5341030	Water Utilities	\$329
0487	405	Water	5341040	Water Utilities	\$154,419
0487	405	Water	5341040	Water Utilities	\$191,751
0487	405	Water	5341040	Water Utilities	\$3,775
0487	405	Water	5341040	Water Utilities	\$117,791
0487	405	Water	5341040	Water Utilities	\$13,291
0487	405	Water	5341040	Water Utilities	\$1,401
0487	405	Water	5341040	Water Utilities	\$81,868
0487	405	Water	5341040	Water Utilities	\$1,835
0487	405	Water	5341040	Water Utilities	\$2,282
0487	405	Water	5341040	Water Utilities	\$713
0487	405	Water	5341040	Water Utilities	\$1,896
0487	405	Water	5341040	Water Utilities	\$25
0487	405	Water	5341040	Water Utilities	\$685



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	405	Water	5341040	Water Utilities	\$1,254
0487	405	Water	5341040	Water Utilities	\$4,766
0487	405	Water	5341040	Water Utilities	\$136
0487	405	Water	5342110	Water Utilities	\$51,951
0487	405	Water	5342110	Water Utilities	\$214
0487	405	Water	5342120	Water Utilities	\$24,925
0487	405	Water	5342120	Water Utilities	\$207
0487	405	Water	5342130	Water Utilities	\$2,518
0487	405	Water	5342130	Water Utilities	\$1,022
0487	405	Water	5342140	Water Utilities	\$527
0487	405	Water	5342140	Water Utilities	\$501
0487	405	Water	5342140	Water Utilities	\$26
0487	405	Water	5342140	Water Utilities	\$115
0487	405	Water	5342140	Water Utilities	\$1,686
0487	405	Water	5342140	Water Utilities	\$226
0487	405	Water	5342140	Water Utilities	\$3,836
0487	405	Water	5342140	Water Utilities	\$158
0487	405	Water	5342140	Water Utilities	\$1,454
0487	405	Water	5345010	Water Utilities	\$915
0487	405	Water	5345010	Water Utilities	\$193
0487	405	Water	5345010	Water Utilities	\$36,941
0487	405	Water	5345010	Water Utilities	\$436
0487	405	Water	5345010	Water Utilities	\$1,125
0487	405	Water	5345020	Water Utilities	\$321
0487	405	Water	5345020	Water Utilities	\$15
0487	405	Water	5345020	Water Utilities	\$35,855
0487	405	Water	5345020	Water Utilities	\$235
0487	405	Water	5345030	Water Utilities	\$99
0487	405	Water	5347010	Water Utilities	\$174,749
0487	405	Water	5347020	Water Utilities	\$107,410
0487	405	Water	5347020	Water Utilities	\$313
0487	405	Water	5347030	Water Utilities	\$3,370
0487	405	Water	5347030	Water Utilities	\$7,153
0487	405	Water	5347030	Water Utilities	\$3,003
0487	405	Water	5347030	Water Utilities	\$4,370
0487	405	Water	5347040	Water Utilities	\$16,563
0487	405	Water	5347040	Water Utilities	\$2,847
0487	405	Water	5347040	Water Utilities	\$3,833
0487	405	Water	5347040	Water Utilities	\$236
0487	405	Water	5347040	Water Utilities	\$80
0487	405	Water	5347040	Water Utilities	\$17,908
0487	405	Water	5347040	Water Utilities	\$100
0487	405	Water	5347040	Water Utilities	\$30,690
0487	405	Water	5347040	Water Utilities	\$240
0487	405	Water	5347110	Water Utilities	(\$94,321)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	405	Water	5347120	Water Utilities	(\$60,495)
0487	405	Water	5347130	Water Utilities	(\$9,869)
0487	405	Water	5347140	Water Utilities	(\$43,458)
0487	405	Water	5348010	Water Utilities	\$1,427
0487	405	Water	5348020	Water Utilities	\$309
0487	405	Water	5348030	Water Utilities	\$304
0487	405	Water	5348040	Water Utilities	\$109
0487	405	Water	5349110	Water Utilities	\$84,556
0487	405	Water	5349120	Water Utilities	\$29,904
0487	405	Water	5349130	Water Utilities	\$1,311
0487	405	Water	5349140	Water Utilities	\$28,333
0487	405	Water	5345030	Water Utilities	\$25,031
0487	405	Water	5345040	Water Utilities	\$204
0487	405	Water	5345040	Water Utilities	\$43
0487	405	Water	5345040	Water Utilities	\$12,227
0487	405	Water	5345040	Water Utilities	\$64,107
0487	405	Water	5345040	Water Utilities	\$162
0487	405	Water	5348010	Water Utilities	\$221,320
0487	405	Water	5348010	Water Utilities	\$840
0487	405	Water	5348010	Water Utilities	\$27,188
0487	405	Water	5348020	Water Utilities	\$88,754
0487	405	Water	5348020	Water Utilities	\$112
0487	405	Water	5348020	Water Utilities	\$470
0487	405	Water	5348030	Water Utilities	\$20,312
0487	405	Water	5348030	Water Utilities	\$44,609
0487	405	Water	5348030	Water Utilities	\$5,736
0487	405	Water	5348040	Water Utilities	\$13,781
0487	405	Water	5348040	Water Utilities	\$6,438
0487	405	Water	5348040	Water Utilities	\$14,304
0487	405	Water	5348040	Water Utilities	\$5,560
0487	405	Water	5348040	Water Utilities	\$735
0487	405	Water	5348040	Water Utilities	\$907
0487	405	Water	5348040	Water Utilities	\$126
0487	405	Water	5348040	Water Utilities	\$3,752
0487	405	Water	5345010	Water Utilities	\$657
0487	405	Water	5345020	Water Utilities	\$161
0487	405	Water	5345030	Water Utilities	\$19,626
0487	405	Water	5345030	Water Utilities	\$62,839
0487	405	Water	5345030	Water Utilities	\$737
0487	405	Water	5345040	Water Utilities	\$746
0487	405	Water	5345040	Water Utilities	\$7,574
0487	405	Water	5348010	Water Utilities	\$132,369
0487	405	Water	5348010	Water Utilities	\$16,551
0487	405	Water	5348010	Water Utilities	\$867
0487	405	Water	5348020	Water Utilities	\$66,926

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	405	Water	5348020	Water Utilities	\$2,209
0487	405	Water	5348020	Water Utilities	\$705
0487	405	Water	5348030	Water Utilities	\$900
0487	405	Water	5348030	Water Utilities	\$9,942
0487	405	Water	5348040	Water Utilities	\$240
0487	405	Water	5348040	Water Utilities	\$1,414
0487	405	Water	5348040	Water Utilities	\$60
0487	405	Water	5348040	Water Utilities	\$26,287
0487	405	Water	5348040	Water Utilities	\$840
0487	405	Water	5348040	Water Utilities	\$7,309
0487	405	Water	5348040	Water Utilities	\$42
0487	405	Water	5348040	Water Utilities	\$1,035
0487	405	Water	5348040	Water Utilities	\$42
0487	405	Water	5345030	Water Utilities	\$3,068
0487	405	Water	5345040	Water Utilities	\$2,670
0487	405	Water	5348010	Water Utilities	\$41,344
0487	405	Water	5348010	Water Utilities	\$9,447
0487	405	Water	5348020	Water Utilities	\$34,676
0487	405	Water	5348020	Water Utilities	\$235
0487	405	Water	5348030	Water Utilities	\$2,698
0487	405	Water	5348040	Water Utilities	\$1,441
0487	405	Water	5348040	Water Utilities	\$15,950
0487	405	Water	5083100	Restricted Cash and Investments - Ending	\$499,483
0487	405	Water	5085100	Assigned Cash and Investments - Ending	\$7,366,643
0487	406	Storm & Surface Water	5312010	Storm Drainage Utilities	\$11,331
0487	406	Storm & Surface Water	5312010	Storm Drainage Utilities	\$12
0487	406	Storm & Surface Water	5312020	Storm Drainage Utilities	\$4,329
0487	406	Storm & Surface Water	5312020	Storm Drainage Utilities	\$28
0487	406	Storm & Surface Water	5312030	Storm Drainage Utilities	\$330
0487	406	Storm & Surface Water	5312030	Storm Drainage Utilities	\$139
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$647
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$84
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$4
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$16
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$230
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$31
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$523
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$22
0487	406	Storm & Surface Water	5312040	Storm Drainage Utilities	\$198
0487	406	Storm & Surface Water	5313110	Storm Drainage Utilities	\$34,430
0487	406	Storm & Surface Water	5313110	Storm Drainage Utilities	\$19,589
0487	406	Storm & Surface Water	5313110	Storm Drainage Utilities	\$5
0487	406	Storm & Surface Water	5313120	Storm Drainage Utilities	\$14,153
0487	406	Storm & Surface Water	5313120	Storm Drainage Utilities	\$10,124

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	406	Storm & Surface Water	5313130	Storm Drainage Utilities	\$1,459
0487	406	Storm & Surface Water	5313130	Storm Drainage Utilities	\$1,291
0487	406	Storm & Surface Water	5313130	Storm Drainage Utilities	\$987
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$12,420
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$3,775
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$458
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$2,714
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$103
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$8,438
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$1,943
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$2,282
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$713
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$831
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$3
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$284
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$123
0487	406	Storm & Surface Water	5313140	Storm Drainage Utilities	\$25
0487	406	Storm & Surface Water	5313510	Storm Drainage Utilities	\$73,924
0487	406	Storm & Surface Water	5313510	Storm Drainage Utilities	\$479
0487	406	Storm & Surface Water	5313510	Storm Drainage Utilities	\$166
0487	406	Storm & Surface Water	5313510	Storm Drainage Utilities	\$91
0487	406	Storm & Surface Water	5313520	Storm Drainage Utilities	\$51,489
0487	406	Storm & Surface Water	5313520	Storm Drainage Utilities	\$72
0487	406	Storm & Surface Water	5313520	Storm Drainage Utilities	\$20
0487	406	Storm & Surface Water	5313520	Storm Drainage Utilities	\$470
0487	406	Storm & Surface Water	5313530	Storm Drainage Utilities	\$3,075
0487	406	Storm & Surface Water	5313530	Storm Drainage Utilities	\$5,194
0487	406	Storm & Surface Water	5313530	Storm Drainage Utilities	\$892
0487	406	Storm & Surface Water	5313540	Storm Drainage Utilities	\$191
0487	406	Storm & Surface Water	5313540	Storm Drainage Utilities	\$325
0487	406	Storm & Surface Water	5313540	Storm Drainage Utilities	\$9
0487	406	Storm & Surface Water	5313540	Storm Drainage Utilities	\$780
0487	406	Storm & Surface Water	5313830	Storm Drainage Utilities	\$5,794
0487	406	Storm & Surface Water	5313840	Storm Drainage Utilities	\$266
0487	406	Storm & Surface Water	5319110	Storm Drainage Utilities	\$19,246
0487	406	Storm & Surface Water	5319120	Storm Drainage Utilities	\$6,863
0487	406	Storm & Surface Water	5319130	Storm Drainage Utilities	\$302
0487	406	Storm & Surface Water	5319140	Storm Drainage Utilities	\$5,829
0487	406	Storm & Surface Water	5319910	Storm Drainage Utilities	\$32,053
0487	406	Storm & Surface Water	5319920	Storm Drainage Utilities	\$23,255
0487	406	Storm & Surface Water	5319930	Storm Drainage Utilities	\$4,470
0487	406	Storm & Surface Water	5319940	Storm Drainage Utilities	\$19,683
0487	406	Storm & Surface Water	5085100	Assigned Cash and Investments - Ending	\$1,516,682
0487	407	Airport	5461010	Airports and Ports	\$160,692
0487	407	Airport	5461020	Airports and Ports	\$63,282

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	407	Airport	5461020	Airports and Ports	\$200
0487	407	Airport	5461030	Airports and Ports	\$3,654
0487	407	Airport	5461030	Airports and Ports	\$1,533
0487	407	Airport	5461030	Airports and Ports	\$511,932
0487	407	Airport	5461030	Airports and Ports	\$4,662
0487	407	Airport	5461040	Airports and Ports	\$6,411
0487	407	Airport	5461040	Airports and Ports	\$136
0487	407	Airport	5461040	Airports and Ports	\$54,869
0487	407	Airport	5461040	Airports and Ports	\$8,246
0487	407	Airport	5461040	Airports and Ports	\$1,005
0487	407	Airport	5461040	Airports and Ports	\$5,631
0487	407	Airport	5461040	Airports and Ports	\$198
0487	407	Airport	5461040	Airports and Ports	\$33,927
0487	407	Airport	5461040	Airports and Ports	\$24,520
0487	407	Airport	5461040	Airports and Ports	\$4,247
0487	407	Airport	5461040	Airports and Ports	\$124
0487	407	Airport	5461040	Airports and Ports	\$5,210
0487	407	Airport	5461040	Airports and Ports	\$57
0487	407	Airport	5461040	Airports and Ports	\$1,714
0487	407	Airport	5461040	Airports and Ports	\$3,013
0487	407	Airport	5461040	Airports and Ports	\$9,442
0487	407	Airport	5461040	Airports and Ports	\$3,307
0487	407	Airport	5469110	Airports and Ports	\$72,030
0487	407	Airport	5469120	Airports and Ports	\$31,559
0487	407	Airport	5469130	Airports and Ports	\$1,567
0487	407	Airport	5469140	Airports and Ports	\$28,807
0487	407	Airport	5461010	Airports and Ports	\$100,920
0487	407	Airport	5461020	Airports and Ports	\$62,723
0487	407	Airport	5461020	Airports and Ports	\$242
0487	407	Airport	5461030	Airports and Ports	\$15,031
0487	407	Airport	5461030	Airports and Ports	\$4,565
0487	407	Airport	5461040	Airports and Ports	\$5,526
0487	407	Airport	5461040	Airports and Ports	\$4,461
0487	407	Airport	5461040	Airports and Ports	\$77
0487	407	Airport	5461040	Airports and Ports	\$11,562
0487	407	Airport	5461040	Airports and Ports	\$19,669
0487	407	Airport	5083100	Restricted Cash and Investments - Ending	\$143,320
0487	407	Airport	5085100	Assigned Cash and Investments - Ending	\$1,400,430
0487	611	Firemen's Pension	5083100	Restricted Cash and Investments - Ending	\$1,032,680
0487	634	Custodial Other Agency	5083100	Restricted Cash and Investments - Ending	\$39,004
0487	001	General Fund	3821000	Refundable Deposits	\$100
0487	001	General Fund	3821001	Refundable Deposits	\$4,071

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	3881000	Prior Period Adjustment (s)	\$4,855
0487	001	General Fund	3899000	Holding and Clearing Account Transactions	\$1
0487	001	General Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$17,903
0487	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$6,414
0487	200	G.O. Bond	3970001	Transfers-In	\$25,044
0487	200	G.O. Bond	3970007	Transfers-In	\$71,562
0487	200	G.O. Bond	3970035	Transfers-In	\$130,195
0487	200	G.O. Bond	3970036	Transfers-In	\$75,131
0487	301	Public Facilities Reserve	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$145,473
0487	301	Public Facilities Reserve	3970001	Transfers-In	\$460,000
0487	405	Water	3812007	Interfund Loan Repayment Received	\$70,911
0487	405	Water	3821001	Refundable Deposits	\$15,079
0487	405	Water	3821002	Refundable Deposits	\$5,825
0487	405	Water	3821003	Refundable Deposits	\$700
0487	405	Water	3821006	Refundable Deposits	\$8,917
0487	405	Water	3899000	Holding and Clearing Account Transactions	\$25
0487	405	Water	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$8,368
0487	407	Airport	3821000	Refundable Deposits	\$128,090
0487	407	Airport	3918005	Intergovernmental Loans	\$602,837
0487	611	Firemen's Pension	3893000	Custodial Type Collections	\$13,037
0487	611	Firemen's Pension	3893000	Custodial Type Collections	\$869
0487	633	Custodial Court	3860010	Court Remittances	\$2,295
0487	633	Custodial Court	3860012	Court Remittances	\$1,780
0487	633	Custodial Court	3860082	Court Remittances	\$8
0487	633	Custodial Court	3860083	Court Remittances	\$1,306
0487	633	Custodial Court	3860084	Court Remittances	\$847
0487	633	Custodial Court	3860089	Court Remittances	\$22
0487	633	Custodial Court	3860090	Court Remittances	\$42
0487	633	Custodial Court	3860091	Court Remittances	\$35,571
0487	633	Custodial Court	3860092	Court Remittances	\$18,835
0487	633	Custodial Court	3860093	Court Remittances	\$121
0487	633	Custodial Court	3860094	Court Remittances	\$999
0487	633	Custodial Court	3860095	Court Remittances	\$232
0487	633	Custodial Court	3860096	Court Remittances	\$1,521



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	633	Custodial Court	3860097	Court Remittances	\$8,548
0487	633	Custodial Court	3860098	Court Remittances	\$230
0487	633	Custodial Court	3860099	Court Remittances	\$855
0487	634	Custodial Other Agency	3893001	Custodial Type Collections	\$1,731
0487	634	Custodial Other Agency	3893002	Custodial Type Collections	\$916
0487	634	Custodial Other Agency	3893007	Custodial Type Collections	\$32
0487	634	Custodial Other Agency	3893014	Custodial Type Collections	\$5
0487	634	Custodial Other Agency	3893024	Custodial Type Collections	\$1,951
0487	634	Custodial Other Agency	3893041	Custodial Type Collections	\$7,074
0487	634	Custodial Other Agency	3893042	Custodial Type Collections	\$177
0487	634	Custodial Other Agency	3893043	Custodial Type Collections	\$416
0487	634	Custodial Other Agency	3893044	Custodial Type Collections	\$11
0487	634	Custodial Other Agency	3893045	Custodial Type Collections	\$329
0487	634	Custodial Other Agency	3893046	Custodial Type Collections	\$28
0487	634	Custodial Other Agency	3893047	Custodial Type Collections	\$50,109
0487	634	Custodial Other Agency	3893061	Custodial Type Collections	\$1,079
0487	634	Custodial Other Agency	3893064	Custodial Type Collections	\$469
0487	634	Custodial Other Agency	3893067	Custodial Type Collections	\$147,123
0487	001	General Fund	5821000	Refund of Deposits	\$9,374
0487	001	General Fund	5881000	Prior Period Adjustment (s)	\$32,243
0487	001	General Fund	5911170	Debt Repayment - Legislative Services	\$1,076
0487	001	General Fund	5911370	Debt Repayment - Executive Services	\$359
0487	001	General Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$1,533
0487	001	General Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$359
0487	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$359
0487	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$2,536
0487	001	General Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$96,491
0487	001	General Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$2,921

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5912470	Debt Repayment - Protective Inspection Services	\$1,449
0487	001	General Fund	5914870	Debt Repayment - Public Works Centralized Services	\$377
0487	001	General Fund	5917170	Debt Repayment - Educational and Recreational Services	\$2,576
0487	001	General Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$12,649
0487	001	General Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$25,298
0487	001	General Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$3,681
0487	001	General Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$1,611
0487	001	General Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$3,222
0487	001	General Fund	5941870	Capital Expenditures/Expenses - Centralized/General Services	\$12,342
0487	001	General Fund	5941880	Capital Expenditures/Expenses - Centralized/General Services	\$1,228
0487	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$31,539
0487	001	General Fund	5942270	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$123
0487	001	General Fund	5942280	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$55
0487	001	General Fund	5942370	Capital Expenditures/Expenses - Detention/Correction Services	\$123
0487	001	General Fund	5942380	Capital Expenditures/Expenses - Detention/Correction Services	\$55
0487	001	General Fund	5947670	Capital Expenditures/Expenses - Park Facilities	\$123
0487	001	General Fund	5947680	Capital Expenditures/Expenses - Park Facilities	\$55



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	001	General Fund	5945870	Capital Expenditures/Expenses - Community Planning and Economic Development	\$123
0487	001	General Fund	5945880	Capital Expenditures/Expenses - Community Planning and Economic Development	\$55
0487	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$55,166
0487	001	General Fund	5970000	Transfers-Out	\$25,044
0487	001	General Fund	5970000	Transfers-Out	\$460,000
0487	103	Transportation Benefit District	5951060	Capital Expenditures/Expenses - Engineering	\$175,413
0487	103	Transportation Benefit District	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$6,454
0487	103	Transportation Benefit District	5953060	Capital Expenditures/Expenses - Roadway	\$1,223,997
0487	107	Tourism	5970000	Transfers-Out	\$71,562
0487	200	G.O. Bond	5911870	Debt Repayment - Centralized/General Services	\$80,000
0487	200	G.O. Bond	5912270	Debt Repayment - Fire Suppression and EMS Services	\$102,000
0487	200	G.O. Bond	5917670	Debt Repayment - Park Facilities	\$52,000
0487	200	G.O. Bond	5921480	Interest and Other Debt Service Cost - Financial, Recording, and Election Services	\$19,875
0487	200	G.O. Bond	5921480	Interest and Other Debt Service Cost - Financial, Recording, and Election Services	\$300
0487	200	G.O. Bond	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$28,195
0487	200	G.O. Bond	5927680	Interest and Other Debt Service Cost - Park Facilities	\$19,562
0487	301	Public Facilities Reserve	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$437,181
0487	301	Public Facilities Reserve	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$433,579
0487	301	Public Facilities Reserve	5947660	Capital Expenditures/Expenses - Park Facilities	\$15,827
0487	301	Public Facilities Reserve	5947660	Capital Expenditures/Expenses - Park Facilities	\$214,835

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	305	First Quarter Percent REET	5970000	Transfers-Out	\$130,195
0487	306	Second Quarter Percent REET	5970000	Transfers-Out	\$75,131
0487	404	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$158,622
0487	404	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$1,630,623
0487	404	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$39,546
0487	404	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$18,865
0487	404	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$16,134
0487	404	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$2,993
0487	404	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,402
0487	404	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,918
0487	404	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$794
0487	404	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$28,639
0487	404	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$427,458
0487	404	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,949
0487	405	Water	5821000	Refund of Deposits	\$1,000
0487	405	Water	5821000	Refund of Deposits	\$1,300
0487	405	Water	5821000	Refund of Deposits	\$38,188
0487	405	Water	5913470	Debt Repayment - Water Utilities	\$63,006
0487	405	Water	5913470	Debt Repayment - Water Utilities	\$60,600
0487	405	Water	5913470	Debt Repayment - Water Utilities	\$85,850
0487	405	Water	5913470	Debt Repayment - Water Utilities	\$2,965
0487	405	Water	5913470	Debt Repayment - Water Utilities	\$687

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	405	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,890
0487	405	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$15,453
0487	405	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$9,014
0487	405	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$31,499
0487	405	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$817,278
0487	405	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$42,269
0487	405	Water	5943470	Capital Expenditures/Expenses - Water Utilities	\$5,837
0487	405	Water	5943480	Capital Expenditures/Expenses - Water Utilities	\$452
0487	406	Storm & Surface Water	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$404
0487	406	Storm & Surface Water	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$504,973
0487	406	Storm & Surface Water	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$10,346
0487	407	Airport	5812000	Interfund Loan Repayments	\$70,911
0487	407	Airport	5914670	Debt Repayment - Airports and Ports	\$101,838
0487	407	Airport	5924680	Interest and Other Debt Service Cost - Airports and Ports	\$6,845
0487	407	Airport	5924680	Interest and Other Debt Service Cost - Airports and Ports	\$1,876
0487	407	Airport	5944670	Capital Expenditures/Expenses - Airports and Ports	\$123
0487	407	Airport	5944680	Capital Expenditures/Expenses - Airports and Ports	\$55
0487	407	Airport	5944660	Capital Expenditures/Expenses - Airports and Ports	\$27,618
0487	407	Airport	5944660	Capital Expenditures/Expenses - Airports and Ports	\$890,070
0487	407	Airport	5944660	Capital Expenditures/Expenses - Airports and Ports	\$534,537
0487	611	Firemen's Pension	5893000	Custodial Type Remittances	\$4,782
0487	633	Custodial Court	5860000	Court Remittances	\$2,295

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0487	633	Custodial Court	5860000	Court Remittances	\$1,780
0487	633	Custodial Court	5860000	Court Remittances	\$8
0487	633	Custodial Court	5860000	Court Remittances	\$1,306
0487	633	Custodial Court	5860000	Court Remittances	\$847
0487	633	Custodial Court	5860000	Court Remittances	\$22
0487	633	Custodial Court	5860000	Court Remittances	\$42
0487	633	Custodial Court	5860000	Court Remittances	\$35,571
0487	633	Custodial Court	5860000	Court Remittances	\$18,835
0487	633	Custodial Court	5860000	Court Remittances	\$101
0487	633	Custodial Court	5860000	Court Remittances	\$999
0487	633	Custodial Court	5860000	Court Remittances	\$252
0487	633	Custodial Court	5860000	Court Remittances	\$1,521
0487	633	Custodial Court	5860000	Court Remittances	\$8,548
0487	633	Custodial Court	5860000	Court Remittances	\$230
0487	633	Custodial Court	5860000	Court Remittances	\$855
0487	634	Custodial Other Agency	5893000	Custodial Type Remittances	\$1,656
0487	634	Custodial Other Agency	5893000	Custodial Type Remittances	\$941
0487	634	Custodial Other Agency	5893000	Custodial Type Remittances	\$58,320
0487	634	Custodial Other Agency	5893000	Custodial Type Remittances	\$109,585
0487	634	Custodial Other Agency	5893000	Custodial Type Remittances	\$32
0487	634	Custodial Other Agency	5893000	Custodial Type Remittances	\$5
0487	634	Custodial Other Agency	5893000	Custodial Type Remittances	\$1,907

City of Chehalis  
**SCHEDULE 06 - SUMMARY OF BANK RECONCILIATION**  
 For the Calendar Year ending December 31, 2021

V. 2  
 Updated  
 6/6/2022 15:23

FROM BANK STATEMENTS							Check Figure
Bank & Investment Account name (1)	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)	
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)		
SSB, 104347170 (GENERAL DEPOSIT)	\$ -	\$ 22,390,564.22	\$ 2,500,000.00	\$ 9,493.59	\$ 24,881,070.63	\$ -	OK
SSB, 104347172 (PAYROLL WARRANT)	\$ -	\$ -	\$ 10,123,413.94	\$ 10,123,413.94	\$ -	\$ -	OK
SSB, 104347173 (SWEEP)	\$ 4,242,782.94	\$ -	\$ 29,585,116.34	\$ 740.00	\$ 29,911,935.34	\$ 3,915,223.94	OK
SSB, 104347174 (ACH/WIRE DEPOSIT)	\$ -	\$ 4,816,191.31	\$ 4,477,810.70	\$ 89,956.30	\$ 9,204,045.71	\$ -	OK
SSB, 104347175 (AP WARRANT)	\$ -	\$ 1.00	\$ 15,310,710.70	\$ 15,310,711.70	\$ -	\$ -	OK
LGIP, 00330 (PRIMARY)	\$ 18,774,382.37	\$ 20,042.39	\$ 2,442,846.28	\$ -	\$ 2,500,000.00	\$ 18,737,271.04	
LGIP, 00331 (BOND)	\$ 442,573.61	\$ 272.67	\$ -	\$ -	\$ 442,846.28	\$ -	
US BANK SAFE KEEPING	\$ 2,575,297.38	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ 5,075,297.38	
SSB, Municipal Court Trust	\$ 7,530.00	\$ 226,822.18	\$ -	\$ 218,575.75	\$ -	\$ 15,776.43	
<b>Bank Totals</b>	<b>\$ 26,042,566.30</b>	<b>\$ 27,453,893.77</b>	<b>\$ 66,939,897.96</b>	<b>\$ 25,752,891.28</b>	<b>\$ 66,939,897.96</b>	<b>\$ 27,743,568.79</b>	OK

RECONCILING ITEMS							Check Figure
Beginning Deposits in Transit (8)	\$ 4,751	\$ (4,751)					OK
Year-end Deposits in Transit (9)		\$ 23,953				\$ 23,953	OK
Beginning Outstanding & Open Period Items (10)	\$ (906,889)			\$ (906,889)			OK
Year-end Outstanding & Open Period Items (11)				\$ 1,023,280.06		\$ (1,023,280)	OK
NSF Checks (12)		\$ (9,472.72)		\$ (9,472.72)			OK
Cancellation of unredeemed checks/warrants (13)		\$ -					
Interfund transactions (14)		\$ 1,545,464.60		\$ 1,545,464.60			OK
Netted Transactions (15)		\$ (13,246.37)		\$ (13,246.37)			OK
Authorized balance of revolving, petty cash and change funds (16)	\$ 4,650					\$ 4,550	
Other Reconciling Items, net (17)	\$ -	\$ (216,393.34)		\$ (216,293.34)		\$ -	
<b>Reconciling Items Totals</b>	<b>\$ (897,487)</b>	<b>\$ 1,325,553</b>		<b>\$ 1,422,844</b>		<b>\$ (994,777)</b>	

FROM GENERAL LEDGER							Check Figure
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)		Ending Cash & Investment Balance (22)	
<b>General Ledger Totals (18)</b>	<b>\$ 25,145,078.93</b>	<b>\$ 28,775,706</b>		<b>\$ 27,171,993</b>		<b>\$ 26,748,791</b>	OK
<b>Unreconciled Variance (23)</b>	<b>\$ -</b>	<b>\$ 3,742</b>		<b>\$ 3,742</b>		<b>\$ -</b>	

0.01% 0.01%

Verify to Schedule 01:

C4 Total	\$ 24,121,521.00	\$ 28,477,140.00	\$ 26,921,555.00	\$ 25,677,106.00
C5 Total	\$ 1,023,556.00	\$ 298,568.00	\$ 250,440.00	\$ 1,071,684.00
total	\$ 25,145,077.00	\$ 28,775,708.00	\$ 27,171,995.00	\$ 26,748,790.00
<b>Variance</b>	<b>\$ 1.93</b>	<b>\$ (2.45)</b>	<b>\$ (1.88)</b>	<b>\$ 1.36</b>

Note: reconciliaiton difference over the course of the year is immaterial, however individual monthly reconciliations should eliminate this reconciliatio difference. The intent of

**City of Chehalis  
Schedule of Liabilities  
For the Year Ended December 31, 2021**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	2011 LTGO Bond	12/1/2026	530,000	-	80,000	450,000
251.11	2019 LTGO Bond	8/1/2034	849,000	-	52,000	797,000
251.11	2020 LTGO Bond	10/1/2035	1,724,000	-	102,000	1,622,000
263.51	Lease-purchases - Governmental		25,284	2,394	12,956	14,722
263.83	DWSRFL #5 (DOH), 05-96300-008	10/1/2026	378,039	-	63,007	315,032
263.85	Distressed Counties Loan - Airport	12/1/2035	251,045	-	101,838	149,207
263.91	Fire Truck Loan	8/25/2022	163,757	-	96,492	67,265
263.91	Chip Spreader Loan	10/24/2024	153,005	-	37,946	115,059
263.51	Leases copiers/printers - Governmental		26,216	3,486	13,545	16,157
263.83	Washington State CARB Loan - Airport	10/1/2042	-	602,837	-	602,837
<b>Total General Obligation Debt/Liabilities:</b>			<b>4,100,346</b>	<b>608,717</b>	<b>559,784</b>	<b>4,149,279</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences (Governmental)		1,170,246	764,508	1,007,677	927,077
259.12	Compensated Absences (Proprietary)		246,432	260,315	250,712	256,035
263.52	Lease-purchases - Proprietary	6/25/2022	8,916	-	5,837	3,079
263.84	SRFL #1 (DOE), L0400015	5/1/2024	565,739	-	158,622	407,117
263.84	SRFL #2 (DOE), L0400016	12/30/2023	57,455	-	18,865	38,590
263.84	SRFL #3A (DOE), L050014A	6/30/2027	10,599,050	-	1,630,623	8,968,427
263.84	SRFL #3B (DOE), L050014B	9/30/2028	316,364	-	39,546	276,818
263.84	SRFL - I&I Loan, EL #150003	12/31/2036	310,881	-	16,134	294,747
263.84	DWSRFL (DOH)- High Level (DM13-952-179)	10/1/2027	600,950	-	85,850	515,100
263.84	DWSRFL (DOH), Flocculation (DM13-952-180)	10/1/2037	1,030,200	-	60,600	969,600
263.52	Leases PW copiers/printers		21,700	3,535	7,049	18,186
264.30	Net Pension Liability		1,347,602	-	1,033,000	314,602
264.40	OPEB Liabilities (LEOFF1)		6,286,467	541,792	-	6,828,259
263.93	Asset Retirement Obligation (Underground Fuel Tanks)		-	60,000	-	60,000
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>22,562,002</b>	<b>1,630,150</b>	<b>4,314,515</b>	<b>19,877,637</b>
<b>Total Liabilities:</b>			<b>26,662,348</b>	<b>2,238,867</b>	<b>4,874,299</b>	<b>24,026,916</b>

**City of Chehalis**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2021**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other Judicial Agencies			
	Public Defense Grant	GRT20007	9,240
			<b>Sub-total: 9,240</b>
State Grant from Department of Health			
	Prehospital Participation Grant - SFY20 EMS Trauma Grant	RCW 70.168	1,260
			<b>Sub-total: 1,260</b>
State Grant from Recreation and Conservation Office			
	Flood Storage and Habitat Enhancement Master Plan Phase 2	#19-1187P	46,909
			<b>Sub-total: 46,909</b>
State Grant from Transportation Improvement Board (TIB)			
	FY 2021 Overlay Project	3-W-193(003)-1	516,326
			<b>Sub-total: 516,326</b>
State Grant from Military Department			
	Disaster Public Assistance	DR-4539-WA	5,173
			<b>Sub-total: 5,173</b>
			<b>Grand total: 578,908</b>

**City of Chehalis**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	BVP FY2019 & FY2020	-	1,812	1,812	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program and COVID-19 Airports Programs	20.106	AIP 3-53-0012- 018-2018 (DOT- FA18NM-0078)	-	7,951	7,951	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program and COVID-19 Airports Programs	20.106	AIP 3-53-0012- 020-2021 Airfield Pavement Rehab	-	888,119	888,119	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	COVID 19 - Airport Improvement Program and COVID-19 Airports Programs	20.106	No. 3-53-0012- 021-2021 Airport Coronavirus Relief Grant Program	-	23,000	23,000	-	
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	COVID 19 - Airport Improvement Program and COVID-19 Airports Programs	20.106	3-53-0012-022- 2022 Airport Rescue Grant	-	59,000	59,000	-	
<b>Total CFDA 20.106:</b>				<b>-</b>	<b>978,070</b>	<b>978,070</b>	<b>-</b>	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4539-WA	31,038	-	31,038	-	
<b>Total Federal Awards Expended:</b>				<b>31,038</b>	<b>979,882</b>	<b>1,010,920</b>	<b>-</b>	

The accompanying notes are an integral part of this schedule.



**City of Chehalis**  
**Notes to the Schedule of Expenditures of Federal Award**  
**For the Year Ended December 31, 2021**

Note 1- Basis of Accounting

This schedule is prepared on the same basis of accounting as the City of Chehalis financial statements. The City of Chehalis uses the cash basis of accounting.

Note 2 - Federal De Minimis Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 - Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program or project costs, including the City's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable as to reimbursement.

**Labor Relations Consultant(S)  
For the Year Ended December 31, 2021**

Has your government engaged labor relations consultants?  Yes  No

If yes, please provide the following information for each consultant:

Name of firm: McGavick Graves P.S.
Name of consultant: David Luxenberg
Business address: 1102 Broadway, Suite 500, Tacoma, WA 98402-3534
Amount paid to consultant during fiscal year: \$23,022.547
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.): \$285/hour plus reimbursements for mileage and other costs expended for filing, recording, investigator, phone and travel, etc.  Maximum compensation allowed: N/A  Duration of services: January 25, 2019 until terminated by one or both of the parties  Services provided: Limited to providing legal advice and assistance for the City's labor negotiations.

**City of Chehalis**

\_\_\_\_\_  
(County/City/District)

**Local Government Risk Assumption  
For the Year Ended December 31, 2021**

1. Self-Insurance Program Manager: Glenn Schaffer
2. Manager Phone: 360-345-3225
3. Manager Email: gschaffer@ci.chehalis.wa.us
4. How do you insure property and liability risks, if at all?
  - a. Formal or informal self-insurance program/activity for some or all perils/risks
  - b. Belong to a public entity risk pool
  - c. Purchase private insurance
  - d. Retain risk internally without formal or informal self-insurance program/activity
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
  - a. Self-insure some or all benefits
  - b. Belong to a public entity risk pool
  - c. All benefits provided by health insurance company or HMO
  - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. Pay taxes to the Department of Employment Security (“Taxable”)
  - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?

- a. Self-insured (“Reimbursable”)
- b. Belong to a public entity risk pool
- c. Pay premiums to the Department of Labor and Industries
- d. Not applicable – no employees

**If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.**

**If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government’s self-insured risks and copy the table below as needed.**

	<b><u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u></b>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program /Risk 3</i>	<i>Program /Risk 4</i>	
Self-Insurance as a <i>formal</i> program?	<b>Unemployment</b>	<b>Eyeglass / Contact Lens Reimbursement</b>			
If yes, do other governments participate?	<b>No</b>	<b>No</b>			
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<b>No</b>	<b>No</b>			
Does a Third-Party Administer manage claims?	<b>Yes</b>	<b>No</b>			
If no, does somebody reconcile claims payments to the information in the claims management software? (Not applicable for self-insured unemployment compensation.)	<b>n/a</b>	<b>Yes, using spreadsheet</b>			
Has program had a claims audit in last three years?	<b>No</b>	<b>No</b>			
Are program resources sufficient to cover expenses?	<b>Yes. Pay-as-you-go</b>	<b>Yes</b>			
Does an actuary estimate program liability?	<b>No</b>	<b>No</b>			
Number of claims paid during the period?	<b>14</b>	<b>1</b>			
Total amount of paid claims during the period?	<b>\$15,375.67</b>	<b>\$164.00</b>			
Total amount of recoveries during the period?	<b>\$0</b>	<b>\$0</b>			

Provide any other information necessary to explain answers to the Schedule 21 questions above.



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**BY:** Tammy Baraconi, Planning and Building Manager

**MEETING OF:** July 11, 2022

**SUBJECT:** Public Hearing Regarding a Moratorium on the Establishment of Cryptocurrency Mining or Farming

---

**INTRODUCTION**

The City Council considered the establishment of a 12-month moratorium on the establishment of Cryptocurrency Mining/Farming Operations at the June 13 and June 27, 2022, City Council meetings. Ordinance No. 1031-B was initially considered on June 13, 2022, and then passed on second and final reading on June 27. A public hearing regarding the Ordinance is scheduled for this meeting on July 11, 2022, consistent with RCW 36.70A.390 which requires that a public hearing must occur within sixty days after the implementation of the moratorium.

**ISSUE**

In recent years, cryptocurrency mining has achieved high profits and as such is a very lucrative business model that requires little investment on the part of the entrepreneur but creates huge demands on electrical resources. The City currently has no regulation in place to control where or how these businesses establish themselves within the City. Therefore, a twelve-month moratorium was proposed to allow staff time to create a proposal for zoning regulations related to cryptocurrency mining and/or farms.

**DISCUSSION**

Cryptocurrency is a term encompassing code-based protocols supporting an electronic, non-physical media for the exchange of value. Cryptocurrency mining is a continuous process where computers work to solve algorithms to maintain and build an algorithmic chain, or blockchain, and in exchange are granted cryptocurrency. They have an ever-fluctuating value and can be exchanged for conventional currency. Until recently, they have achieved high market prices.

The typical characteristics of cryptocurrency mining include computer hardware, high electricity use, and use of equipment to cool the hardware. Some facilities will use oil baths to help cool the servers involved. The continuous use of specialized computer hardware creates a high-density load situation which is taxing the existing electrical distribution and service infrastructure. As you can imagine our energy consumption characteristics of cryptocurrency mining was not envisioned in the development of the City's plans as they pertain to accommodating future growth.

Some communities have received rolling brown outs and blackouts as result of new cryptocurrency mining. In addition to the black outs, the high-density load also creates a fire safety hazard. Other

communities such as Wenatchee, prior to zoning changes, have found cryptocurrency mining operations in apartments as well as shipping containers in residents' yards.

Lewis County PUD, until very recently had a moratorium on cryptocurrency mining operations however that has since expired. This recent event has seen the installation of three new cryptocurrency mining sites in just the past two months. One is in the Port of Chehalis, one at the former Hacienda Restaurant on Meridian Drive, and the third one is located within Yardbirds.

The mining operation located in the Port has sufficient power. However, the two remaining operations have been told by the PUD that they will not be provided any more power than what has historically been provided. The three cryptocurrency mining companies currently in place would be allowed to continue operations during the proposed moratorium however, if adopted, the moratorium would prohibit new companies from establishing their cryptocurrency mining businesses here until proper regulations are enacted to ensure an orderly and predictable pattern of growth within the City.

#### **NEXT STEP**

The City Council passed the proposed ordinance 1031-B at the June 27, 2022 Council meeting and now a public hearing must be conducted, to take public testimony on this 12-month moratorium.

RCW 36.70A.390 outlines requirements for adoption of a moratorium on zoning controls which requires Council to take public testimony within 60 days of adoption of the ordinance. If, after taking public testimony, the Council determines that this proposed legislation is not in the best interests of the public, the ordinance can be repealed at the next scheduled Council meeting of July 25, 2022.

#### **FISCAL IMPACT**

There are no fiscal impacts to the City associated with the adoption of this moratorium.

#### **RECOMMENDATION**

It is recommended that the City Council open the public hearing, receive public comment, and close the public hearing. The City Council can then consider the comments and determine if any additional action is needed.

#### **SUGGESTED MOTION**

No motion is necessary unless the City Council wishes to repeal Ordinance 1031-B Cryptocurrency Mining Moratorium.



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council  
**FROM:** Jill Anderson, City Manager  
**BY:** Lance Bunker, Public Works Director  
**MEETING OF:** July 11, 2022  
**SUBJECT:** Bid Award- National Avenue Resurfacing Project

---

**ISSUE**

Bids have been received for the National Ave grind and inlay project. The results of the bidding and a recommendation to award a contract have been prepared for the City Council's consideration.

**DISCUSSION**

The National Ave Resurfacing Project is a grind and inlay of National Ave. from Chamber Way to Kresky Ave. The bid request was advertised on June 16 and June 23, 2022 and closed on June 30, 2022 at 10:00 am. Two (2) bids were submitted, opened, and read publicly for the above referenced project. The low bid was submitted by Lakeside Industries, Inc. of Centralia, Washington in the amount of \$388,838.00, including Washington State sales tax.

The total bids from both submissions for this project ranged from \$388,838.00 to \$389,031.00 Please see the attached bidder's tabulation. The overall Engineer estimate for the project was \$424,000.00. Gibbs & Olson reviewed the bids and found that Lakeside Industries, LLC correctly completed the required forms included in the Bid Package. Gibbs & Olson recommends that the City of Chehalis award a contract in the amount of \$388,838.00 to Lakeside Industries, Centralia Washington for the National Avenue Resurfacing project.

Two bids were received for this project as shown in the following table:

<b>Bidder</b>	<b>Amount</b>
Lakeside Industries	\$388,838.00
Granite Construction	\$389,031.00

Lakeside Industries has met the qualifications needed to be able to complete the job and is the lowest bidder, with a bid \$34,969.00 lower than the engineers estimate (\$424,000.00 provided by Gibbs & Olson Engineering). The Projects Engineer, Kyle Busby of Gibbs and Olson, and the administration recommend Lakeside Industries be awarded the contract to complete the work.

**FISCAL IMPACT**

The City received a TIB grant, which requires a 10% local match. Based on the low bid of \$388,838.00., the grant will pay \$340,954.20 (90%) and the City’s portion of the construction costs will be \$47,844.00. Included in the City’s portion of costs is a \$10,000.00 Minor Change added to replace curb as needed during construction. At project closeout, TIB will determine if the moneys used for curb replacement are eligible for reimbursement.

The grant match is to be funded by the Transportation Benefit District Fund.

It is also recommended that the construction budget include a 20% contingency (\$77,767.60) to address potential issues that may come up in the field during construction. With the recommended contingency, the total cost would be authorized for a not-to exceed budget of \$466,605.50 (rounded to \$466,600.00).

**RECOMMENDATION/COUNCIL ACTION DESIRED**

It is recommended that the City Council:

- Award the National Ave grind and inlay project to Lakeside Industries. in the amount of \$388,838
- Authorize a 20% contingency budget of \$77,767.60
- Authorize the City Manager to execute all project related documents, including change orders, not exceed a total project cost of \$466,600.00.

**SUGGESTED MOTION**

Move to:

- Award the National Ave Grind and Inlay Project to Lakeside Industries in the amount of \$388.838.00
- Authorize a 20% contingency budget of \$77,767.60
- Authorize the City Manager to execute all project related documents, including change orders, not exceed a total project cost of \$466.600.00.

July 5, 2022

City Manager, Jill Anderson  
City of Chehalis  
350 North Market Blvd.  
Chehalis, WA 98532

RE: National Avenue Overlay TIB #3-W-193(005)-1  
Construction Contract Award Recommendation

Dear City Manager Anderson:

On June 30, 2022 at 10:00 am, two bids were opened and publicly read for the above referenced project. The low bid was submitted by Lakeside Industries, Inc. of Centralia, Washington in the amount of \$388,838.00. The total bids for ranged from \$388,838.00 to \$389,031.00. Please see the attached bidder's tabulation. The Engineer's estimate for the project was \$424,000.00.

Gibbs & Olson reviewed the bids and found that Lakeside Industries, Inc. correctly completed the required forms included in the Bid Package. Gibbs & Olson has verified that Lakeside Industries, Inc. has an active contractor's license and has no summons or complaints against them.

Gibbs & Olson recommends that the City of Chehalis award a contract in the amount of \$388,838.00 to Lakeside Industries, Inc. of Centralia, Washington for the National Avenue Overlay project. We also recommend that you consult with your attorney to verify concurrence with Gibbs & Olson's recommendation for the contract award.

Please contact me at your convenience if you have any questions regarding the above information or Gibbs & Olson's recommendation.

Sincerely,

Kyle Busby, PE  
Project Manager

Attachment: Bid Tabulation  
File: 0155.1087



City of Chehalis  
National Avenue Overlay  
Bidder's Tabulation  
Bid Opening: June 30, 2022, 10:00 a.m.



Schedule A

Item No.	Item	Qty	Unit	Engineer's Estimate		Lakeside Industries		Granite Construction Co	
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1	Minor Changes	1	CALC	\$ 10,000	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
2	SPCC Plan	1	LS	\$ 1,000	\$ 1,000.00	\$ 250.00	\$ 250.00	\$ 500.00	\$ 500.00
3	Mobilization	1	LS	\$ 39,000	\$ 39,000.00	\$ 60,000.00	\$ 60,000.00	\$ 50,000.00	\$ 50,000.00
4	Project Temporary Traffic Control	1	LS	\$ 41,000	\$ 41,000.00	\$ 60,000.00	\$ 60,000.00	\$ 75,000.00	\$ 75,000.00
5	Crushed Surfacing Top Course	50	TN	\$ 50	\$ 2,500.00	\$ 65.00	\$ 3,250.00	\$ 115.00	\$ 5,750.00
6	Planing Bituminous Pavement	11,850	SY	\$ 8	\$ 94,800.00	\$ 4.00	\$ 47,400.00	\$ 1.86	\$ 22,041.00
7	HMA CL. 1/2 IN. PG 58H-22	1,450	TN	\$ 125	\$ 181,250.00	\$ 120.00	\$ 174,000.00	\$ 120.00	\$ 174,000.00
8	Adjust Catch Basin	12	EA	\$ 500	\$ 6,000.00	\$ 100.00	\$ 1,200.00	\$ 1,500.00	\$ 18,000.00
9	Adjust Manhole	1	EA	\$ 500	\$ 500.00	\$ 670.00	\$ 670.00	\$ 1,500.00	\$ 1,500.00
10	Adjust Valve Box	7	EA	\$ 500	\$ 3,500.00	\$ 500.00	\$ 3,500.00	\$ 1,200.00	\$ 8,400.00
11	Erosion Control and Water Pollution Prevention	1	LS	\$ 4,000	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 3,500.00	\$ 3,500.00
12	Raised Pavement Marker Type 2	2	HUND	\$ 1,000	\$ 1,800.00	\$ 1,200.00	\$ 2,160.00	\$ 900.00	\$ 1,620.00
13	Paint Line	7,000	LF	\$ 3	\$ 21,000.00	\$ 0.80	\$ 5,600.00	\$ 0.60	\$ 4,200.00
14	Plastic Wide Lane Line	480	LF	\$ 5	\$ 2,400.00	\$ 6.35	\$ 3,048.00	\$ 5.00	\$ 2,400.00
15	Plastic I5 Shield Symbol	2	EA	\$ 1,000	\$ 2,000.00	\$ 2,200.00	\$ 4,400.00	\$ 1,700.00	\$ 3,400.00
16	Plastic Traffic Letter	56	EA	\$ 200	\$ 11,200.00	\$ 170.00	\$ 9,520.00	\$ 130.00	\$ 7,280.00
17	Plastic Traffic Arrow	16	EA	\$ 100	\$ 1,600.00	\$ 115.00	\$ 1,840.00	\$ 90.00	\$ 1,440.00
<b>Total</b>					<b>\$ 423,550.00</b>		<b>\$ 388,838.00</b>		<b>\$ 389,031.00</b>



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**BY:** Lance Bunker, Public Works Director

**MEETING OF:** July 11, 2022

**SUBJECT:** Supplemental Agreement for Engineering Services with Gibbs and Olson for the National Avenue Resurfacing Project

---

**ISSUE**

The National Avenue Resurfacing Project has completed the bid process and is in the award phase. A Supplemental Agreement for construction management services with Gibbs and Olson for the National Avenue Resurfacing Project is being presented for City Council’s review and consideration.

**DISCUSSION**

The City Council approved Gibbs and Olson to provide the engineering (design and bid call) services for the National Avenue Resurfacing Project at the February 28, 2022, City Council meeting. A Consultant Supplemental Agreement is being presented which will provide for the construction management services required to meet funding requirements, and all tasks necessary to complete the project.

The Engineers Scope of Work is modified to include the additional scope of work as shown in the attached TIB Consultant Supplemental Agreement. Project tasks included in construction management agreement are consulting, staking, site visits, compliance with contract documents, inspections, and completion of documents.

**FISCAL IMPACT**

The proposed cost for the Consultant Supplemental Agreement is \$50,121.00 and will not be exceeded without permission from the city. The city received Transportation Improvement Board (TIB) funds for this project, and the construction engineering costs are a qualifying expense.

Based on the 10% match for this grant, the total cost to the City will be \$5,012.00 with the remaining 45,109.00 reimbursable from the TIB grant.

It is proposed that TBD funds be used for the local match.

**RECOMMENDATION**

It is recommended that the City Council approve the Consultant Supplemental Agreement with Gibbs and Olson for an amount not to exceed \$50,121.00 for construction management services of the National Avenue Resurfacing Project.

**SUGGESTED MOTION**

I move that the City Council approve Consultant Supplemental Agreement for construction management with Gibbs and Olson for an amount not to exceed \$50,121.00 for construction engineering services of the National Avenue Resurfacing Project.





Transportation Improvement Board  
**Consultant Supplemental Agreement**

Agency City of Chehalis

Project Number 3-W-193(005)-1

Project Name National Avenue Overlay

Consulting Firm Gibbs & Olson, Inc.

Supplement Phase Supplement for Construction Phase Services

The Local Agency of City of Chehalis desires to supplement the agreement entered into with Gibbs & Olson, Inc. and executed on March 1, 2022.

All provisions in the basic agreement remain in effect except as expressly modified by this supplement.

The changes to the agreement are described as follows:

Section II, **SCOPE OF WORK**, is hereby amended to include the additional scope of work presented in Attachment No. 1 – Construction Phase Scope of Work.

Section IV, **TIME FOR BEGINNING AND COMPLETION**, is amended to change the Completion Date

SUPPLEMENTAL COMPLETION DATE December 31, 2022

Section V, **PAYMENT**, shall be amended as shown below.

MAXIMUM AMOUNT PAYABLE \$113,651.00

<b>EXHIBIT A</b>			
	<b>Original Agreement</b>	<b>Supplement</b>	<b>Total</b>
Direct Salary Cost	\$22,052.00	\$17,494.50	\$39,547.50
Overhead (including Salary Additives)	\$32,125.35	\$23,015.00	\$55,140.35
Fixed Fee	\$6,615.60	\$5,249.00	\$11,864.60
Reimbursables	\$2,737.05	\$4,362.50	\$7,099.55
Subconsultant Cost	\$0	\$0	\$0
<b>Total</b>	<b>\$63,530.00</b>	<b>\$50,121.00</b>	<b>\$113,651.00</b>

If you concur with this supplement and agree to the changes as stated above, please sign and date in the appropriate spaces below.

Agency Signature	Date
Consultant Signature <i>Richard A. ...</i>	Date July 6, 2022

**SUPPLEMENTAL AGREEMENT NO. 1**  
**ATTACHMENT NO. 1 - CONSTRUCTION PHASE SCOPE OF WORK**

**SCOPE OF WORK**

Consultant shall provide construction phase services for the National Avenue Overlay project as described below.

**Construction Phase Engineering Services**

During the project's construction phase, Consultant shall within the limits of the construction phase budget in Exhibit B:

- 1) Consult with and advise the Agency and provide clarification of the intent of the design plans and specifications as requested.
- 2) Consultant will provide construction staking control for use by Contractor. A maximum of three trips and 32 hours have been budgeted for construction survey. Additional survey trips and/or time will be considered out of scope work and will be billed at Consultant's standard rates on a time and materials basis.
- 3) Visits to Site and Observation of Construction. In connection with observations of the work of the Contractor(s) while it is in progress:
  - a) The Consultant shall visit the site periodically to observe the prosecution of the work and determine if such work is proceeding in accordance with the Contract Documents within the limits of the construction phase budget. Consultant shall issue necessary interpretations and clarifications of the Contract Documents and in connection therewith prepare work directive changes and change orders as required.
  - b) Provide the services of a Resident Project Representative (RPR) and any assistants to be the Consultant's agent or employee under the Consultant's supervision.
  - c) The purpose of Consultant's visits to and representation by the RPR (and assistants, if any) at the site will be to enable Consultant to better carry out the duties and responsibilities assigned to and undertaken by Consultant during the Construction Phase, and, in addition, by exercise of Consultant's efforts as an experienced and qualified design professional, to provide for the Agency a greater degree of confidence that the completed work of Contractor(s) will conform generally to the Contract Documents and that the integrity of the design concept as reflected in the Contract Documents has been implemented and preserved by Contractor(s). On the other hand, Consultant shall not, during such visits or as a result of such observations of Contractor(s)' work in progress, supervise, direct or have control over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by Contractor(s), for safety precautions and programs incident to the work of the Contractor(s) or for any failure of Contractor(s) to comply with laws, rules, regulations, ordinances, codes, or orders applicable to Contractor(s) furnishing and performing their work. Accordingly, Consultant can neither guarantee the performance of the construction contracts by Contractor(s) nor assume responsibility for Contractor(s)' failure to furnish and perform their work in accordance with the Contract Documents.
- b) Shop Drawings. Consultant shall review and take appropriate action in respect of Shop Drawings, samples and other data, which Contractor(s) are required to submit for compliance with the Contract Documents. Such reviews and approvals or other action

shall not extend to means, methods, techniques, sequences or procedures of construction or to safety precautions and programs incident thereto.

- c) Substitutes. Consultant shall evaluate and determine the acceptability of substitute materials and equipment proposed by Contractor(s).
- d) Inspections and Tests. Consultant shall receive and review all certificates of inspections, testing and approvals required by laws, regulations, ordinances, codes, orders or the Contract Documents but only to determine generally that their content complies with the requirements of, and the results certified indicate compliance with, the Contract documents.
- e) Applications for Payment. Based on Consultant's on-site observations as an experienced and qualified design professional, on information provided by the Resident Project Representative and on review of applications for payment and the accompanying data and schedules, Consultant shall review Contractor pay requests and make recommendations to Agency regarding payment.
- f) Contractor(s)' Completion Documents. Consultant shall receive and review maintenance and operation instructions, schedules, guarantees, bonds and certificates of inspection, tests and approvals which are to be assembled by Contractor(s) in accordance with the Contract Documents (but such review will only be to determine that their content complies with the requirements of, and in the case of certificates, tests and approvals the results certified indicate compliance with, the Contract Documents); and shall transmit them to Agency with written comments.
- g) Limitations of Responsibility. Consultant shall not be responsible for the acts or omissions of any Contractor, or of any subcontractor or supplier, or any of the Contractor(s)' or subcontractor's or supplier's agents or employees or any other persons (except Consultant's own employees and agents) at the site or otherwise furnishing or performing any of the Contractor(s)' work; however, nothing contained above, shall be construed to release Consultant from liability for failure to properly perform duties and responsibilities assumed by Consultant in the Contract Documents.



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**BY:** Devlan Pool, Wastewater Superintendent

**MEETING OF:** July 11, 2022

**SUBJECT:** Resolution No. 08-2022 Authorizing Sole Source Supplier Designation for the Wastewater Biosolids Andritz Belt Filter Press

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**INTRODUCTION**

The City Wastewater Department needs to purchase spare and replacement parts for the Andritz belt filter press, which is used to dewater biosolids at the Wastewater Treatment Facility. Currently there is no redundant dewatering equipment in the facility, creating concern should the main equipment fail. Some of the spare parts can take an excess of 30 weeks to manufacture and deliver and this equipment must be operational 365 days per year. Andritz Separation Inc is the sole source supplier for all replacement parts, accessories, and service.

This agenda item has been prepared to request City Council approval of a resolution authorizing the sole source purchase of replacement and spare parts for the Andritz belt filter press.

**DISCUSSION**

The Wastewater division 2022 Adopted Budget includes funds to replace some wear parts on the biosolids belt filter press. The Wastewater division is unable to purchase the parts because the equipment, the Andritz belt filter press has proprietary design specifications.

Andritz Separation, Inc. is an original equipment manufacturer (OEM) of the liquid/solid separation equipment and hold the sole rights and ownership to the Andritz-Ruthner, Bird Machine, Netzsch, R & B and Humboldt product lines. Andritz is also the sole source for all replacement parts, accessories, and service.

Furthermore, all manufacturing components are based on Andritz's proprietary drawings. Commercial items are based on Andritz engineered specifications, they hold the highest manufacturing tolerances, Andritz Separation, Inc. is the exclusive supplier of these components and does not operate with local distributor networks.

**APPLICABLE RCW FOR SOLE SOURCE PURCHASING**

RCW 39.04.280 defines the exemptions for bidding requirements. The applicable provisions of RCW 39.04.280 are provided below. The purchase conditions of the parts for this machinery are identified under section (1)(a).

This section provides uniform exemptions to competitive bidding requirements utilized by municipalities when awarding contracts for public works and contracts for purchases. The statutes governing a specific type of municipality may also include other exemptions from competitive bidding requirements. The purpose of this section is to supplement and not to limit the current powers of any municipality to provide exemptions from competitive bidding requirements.

***(1) Competitive bidding requirements may be waived by the governing body of the municipality for:***

***(a) Purchases that are clearly and legitimately limited to a single source of supply; (emphasis added)***

- (b) Purchases involving special facilities or market conditions;
- (c) Purchases in the event of an emergency;
- (d) Purchases of insurance or bonds; and
- (e) Public works in the event of an emergency.

(2)(a) The waiver of competitive bidding requirements under subsection (1) of this section may be by resolution or by the terms of written policies adopted by the municipality, at the option of the governing body of the municipality. If the governing body elects to waive competitive bidding requirements by the terms of written policies adopted by the municipality, immediately after the award of any contract, the contract and the factual basis for the exception must be recorded and open to public inspection.

If a resolution is adopted by a governing body to waive competitive bidding requirements under (b) of this subsection, the resolution must recite the factual basis for the exception. This subsection (2)(a) does not apply in the event of an emergency.

**FISCAL IMPACT**

There is no direct fiscal impact associated with the adoption of the resolution. The 2022 WWTP Budget includes \$15,000 for various belt filter press parts. Due to inflation and higher shipping charges this year, it is likely the WW department will request a budget amendment for FY2022 to purchase additional vital parts as part of the 2022 Budget Amendment that is being prepared for City Council consideration in September.

**RECOMMENDATION**

It is recommended that the City Council Approve Resolution No. 08-2022 approving and authorizing the sole source purchase of replacement and redundant parts for use in the Wastewater Division of Public Works.

**SUGGESTED MOTION**

I move to approve Resolution No. 08-2022.



### Sole Source Vendor Statement

To: Finance Manager & Accounts Payable

From: Public Works Waste Water Lance Bunker / Chun Saul  
(Department name and name of person signing this form)

To Whom It May Concern:

This form justifies the proposed sole source purchase described below. In accordance with State of Washington regulations, City of Chehalis must procure material, equipment, supplies and services by competitive means when the purchase is in excess of \$10,000. However, in unusual circumstances the competitive process may be waived and sole source purchasing approved, provided the requesting party can adequately justify its use. In any such case where the purchase exceeds \$10,000, the vendor shall certify in writing that the City is getting the lowest price it offers. Purchases in excess of \$10,000 from a sole source vendor require prior review of the Finance Manager or designee.

"Sole source" means the product is unique and can be purchased from only one vendor.

If one of the reasons 1 through 4 below applies to this purchase, you need only to check the applicable reason and describe item being purchased below. If reasons 5 or 6 apply, please provide the item description and explanation below.

- 1.  Proprietary. The item is under patent, copyright, or proprietary design.
- 2.  Replacement parts. The purchase is for replacement parts or components.
- 3.  Technical service. The purchase is for technical service in connection with the assembly installation or servicing of equipment of a technical or specialized nature.
- 4.  Continuation of work. We now require additional work, additional item or additional service, but we did not know it would be needed when the original order was placed.
- 5.  Urgent requirement. Need must be met immediately. Please explain below the nature of the urgency, including an explanation of why the purchase is critical and why only the suggested vendor can meet it.
- 6.  Exclusive capability. Only one supplier qualified. No other suppliers known. Please explain below.

Item Description: WWTP Belt Filter Press parts, such as proprietary rollers, gearboxes, wear parts.

If explanations 5 or 6 were used, please provide an explanation below. Explain why the identified vendor is recommended: The WWTP belt filter press parts are sold exclusively by Andritz. The specification and identification numbers are not transferable to any other manufacturer. The rubber rollers when cracking need to be replaced before complete failure. The rolling equipment parts take an estimated 12 weeks to manufacture.

Signed: Department Manager or Designee

Chun Saul

Reviewed by: Finance Manager or Designee

6/20/22  
Date

6/21/2022  
Date



June 17, 2022

Chehalis WWTP  
420 Louisiana Avenue  
Chehalis, WA 98532-1200  
USA

**Kimberly Bullard**  
Office Operations & Marketing Manager- NA  
Sales, Business Development &  
Communications  
SEPARATION

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Kimberly.Bullard@andritz.com

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**SUBJECT: SOLE SOURCE SUPPLIER**

Andritz Separation, Inc. is an original equipment manufacturer (OEM) of the liquid/solid separation equipment and hold the sole rights and ownership to the Andritz-Ruthner, Bird Machine, Netzsch, R & B and Humboldt product lines. We are the sole source for all replacement parts, accessories and service.

All manufacturing components are based on Andritz's proprietary drawings. Commercial items are based on Andritz engineered specifications, they hold the highest manufacturing tolerances and we strive to achieve and maintain the most optimized efficiency in all of our products.

Andritz Separation, Inc. is the exclusive supplier of these components and we do not operate with local distributor networks. We have multiple facilities throughout North America and regional Sales Engineers available to handle all of your service needs. Please feel free to contact Andritz Separation, Inc. directly or visit our website at [www.usa.Andritz.com](http://www.usa.Andritz.com).

Kimberly Bullard

ANDRITZ SEPARATION INC  
Office Operations & Marketing Manager – NA  
Sales, Business Development & Communications  
SEPARATION

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[www.andritz.com](http://www.andritz.com)

ENGINEERED SUCCESS





## Devlan Pool

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**From:** Baines Charles <Charles.Baines@andritz.com>  
**Sent:** Monday, June 20, 2022 6:52 AM  
**To:** Devlan Pool  
**Subject:** RE: Andritz proprietary sole source parts letter?  
**Attachments:** Chehalis WWTP Sole Source Letter 2022.pdf

**NOTICE:** This message originated outside of the City network - **DO NOT CLICK** on links or open attachments unless you are sure the content is safe!

Devlan, please find attached a sole source letter regarding the Andritz equipment.

Andritz will always provide the best price for OEM parts, service and equipment to satisfy our customer's needs based on current global supply chain and material availability.

Charles Baines  
Service Sales Manager  
Separations  
Fruitland, ID - Northwest Region

208.761.9426  
[charles.baines@andritz.com](mailto:charles.baines@andritz.com)  
Andritz.com

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**From:** Devlan Pool <dpool@ci.chehalis.wa.us>  
**Sent:** Friday, June 17, 2022 10:21 AM  
**To:** Baines Charles <Charles.Baines@andritz.com>  
**Subject:** RE: Andritz proprietary sole source parts letter?

**CAUTION: External email. Do not click on links or open attachments unless you know the sender and that the content is safe.**

Hey Charles,  
In the memo from Andritz the city requests that it also says that we are being provided the best possible price for the parts that are being purchased.

Devlan Pool  
Chehalis Regional Water Reclamation Facility  
Wastewater Superintendent  
Mailing/Invoicing, 2007 N.E. Kresky Ave.  
Shipping, 420 N.W. Louisiana Ave.  
Chehalis, WA 98532  
telephone: 360.740.7536 x-0  
Cell: 509.435.2222



**RESOLUTION NO. 08-2022**

**A RESOLUTION OF THE CITY OF CHEHALIS, WASHINGTON,  
APPROVING AND AUTHORIZING THE SOLE SOURCE  
PURCHASE OF REPLACEMENT AND REDUNDANT PARTS  
FOR USE IN THE WASTEWATER DIVISION OF THE PUBLIC  
WORKS DEPARTMENT**

**WHEREAS**, RCW 39.04.280 provides exemptions to the competitive bidding requirements of municipalities under certain circumstances including when purchases are clearly and legitimately limited to a single source of supply; and

**WHEREAS**, the Andritz biosolid belt filter press is necessary for the operation of the Chehalis Wastewater Treatment Facility; and

**WHEREAS**, the purchase of parts for the belt filter press would be a sole source purchase as Andritz Separation, Inc. is the exclusive supplier for these components; and

**WHEREAS**, the City Council determines that it is necessary to waive the bidding requirements and authorize a sole source contract for the purchase spare and replacement parts for the Andritz belt filter press.

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF CHEHALIS, WASHINGTON, DO RESOLVE AS FOLLOWS:**

**Section 1.** The bidding requirements for the purchase of parts are hereby waived.

**ADOPTED** by the City Council of the city of Chehalis, Washington, and **APPROVED** by its Mayor, at a regularly scheduled open public meeting thereof this 11<sup>th</sup> day of July 2022.

\_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

Approved as to form and content:

\_\_\_\_\_  
City Attorney



**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council

**FROM:** Jill Anderson, City Manager

**MEETING OF:** July 11, 2022

**SUBJECT:** Request for Funding to Establish Employee Recognition Program and Purchase City Promotional Items

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**ISSUE**

It has been several years since an employee recognition program has been in place. A funding request has been prepared to initiate a recognition program to acknowledge the hard work and dedication of the City's staff. In addition, it is proposed that the City purchase some promotional items that include the City's logo that can be distributed as a token of appreciation as appropriate.

**DISCUSSION**

In order to initiate an employee recognition program, it is proposed that the 2022 Adopted City Budget be amended to provide financial resources to do the following:

1. Hold a staff appreciation luncheon late this summer or early fall, that would include raffle prizes purchased by the City.
2. Provide members of the staff a shirt with the City logo on it.
3. Provide a City promotional "goody" bag to existing employees that would include a plastic tumbler, note pad, and pen, all with the City logo on it.
4. A small service award gift to be presented with the certificates acknowledging every five years of service starting at the completion of the 5<sup>th</sup> year of employment with the City.
5. Provide enhancements to staff events that are envisioned to occur around Halloween and the Christmas/New Year Holidays to initiate some new traditions to help build camaraderie.

With the exception of the shirts, many of the items can be ordered in bulk, so the plan is to purchase sufficient quantities so that new employees can also receive a welcome bag. It is also anticipated that these items may be used to offer, as appropriate, to acknowledge those being recognized for accomplishment or service to the community. With this in mind, it is also proposed that the City purchase a supply of coffee cups with the City logo on it that can be used at City offices and/or as tokens of appreciation.

**FISCAL IMPACT**

The initial budget need is estimated to be \$15,000. Approximately one-third of this is for the luncheon, associated raffle prizes for employees, as well as potential smaller events around Halloween and Christmas/New Year Holidays. The remaining amount would be used to purchase items with the City logo on it to be distributed to existing employees, new employees, and as needed as a token of recognition for members of the staff and/or community.

The initial request is large because there have been no funds dedicated to employee appreciation or merchandise with the Chehalis City logo on it in more than five years. From this point forward, it is

anticipated that an amount would be included in the annual budget to maintain a program and a supply of items for aforementioned acknowledgements.

If approved, the designated funds will be included in the next amendment to the 2022 Adopted Budget, that is expected to be presented for the City Councils consideration in September.

**RECOMMENDATION**

It is recommended that the City Council authorize the expenditure of \$15,000.00 for the purpose of establishing an Employee Recognition Program and the purchase of City promotional items.

**SUGGESTED MOTION**

I move that the City Council authorize the expenditure of up to \$15,000.00 for the purpose of establishing an Employee Recognition Program and the purchase of City promotional items.

# Sample of Potential Items



