



City of Chehalis, Washington

2021 Adopted Budget





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Elected Officials and City Administration

Elected Officials

Dennis Dawes, *Mayor*

At Large: Expires 12/31/2021

Chad Taylor, *Mayor Pro-Tem*

At Large: 12/31/2021

Dr. Isaac Pope, *Councilor*

District 4: Expires 12/31/2023

Anthony Ketchum, *Councilor*

District 3: Expires 12/31/2023

Robert Spahr, *Councilor*

At Large: Expires 12/31/2021

Daryl Lund, *Councilor*

District 2: Expires 12/31/2023

Gerald Lord, *Councilor*

District 1: Expires 12/31/2023

City Administration

Jill Anderson, City Manager

Erin Hillier, City Attorney

Caryn Foley, City Clerk

Judy Schave, Human Resources/Risk Manager

Glenn Schaffer, Police Chief

Tedd Hendershot, Fire Chief

Trent Lougheed, Public Works Director

Chun Saul, Finance Director

Lilly Wall, Recreation Manager

Tammy Baraconi, Planning & Building Manager

Dale McBeth, Municipal Court Judge

Melody Guenther, Municipal Court Administrator

Contact Information

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About Chehalis

Where is Chehalis?

The City of Chehalis is located in Lewis County, WA and has a population of just over 7,500. Chehalis is approximately 30 miles south of Olympia, the State's Capitol and 90 miles south of Seattle, Washington's largest city, providing residents the opportunity of living in a thriving small community, with easy access to amenities and services available in bigger cities. This prime location on the I-5 Corridor halfway between Seattle and Portland also makes Chehalis ideally situated for industrial, commercial, and residential growth.

Chehalis is a community where historic charm and character are preserved and cherished, while welcoming the future. Old Town is thriving with historic buildings have been reborn with charming boutiques and inviting eateries. The State Avenue Business District is home to a number of longstanding, locally owned businesses, while our Westside Shopping District offers several name brand stores and family-friendly restaurants just off the I-5. From Chehalis, you can also easily access the beauty of the Pacific Northwest, including the Willapa Trail, the Mt St. Helens National Volcanic Monument, and Mount Rainer National Park.

City Government

Chehalis 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 Council-Manager form of government. The City Council serves as the legislative branch of city government. The seven Councilors, who select the Mayor from among themselves, are the City's only elected officials. Together they develop the goals and policies necessary to identify the municipal services and the projects needed to move the City toward the vision of the community's future within the limited budgetary resources available. The Council appoints a City Manager who is responsible for implementing the City Council's policy direction and manage the daily operations of the municipal organization consistent with the City Council's direction.

The City is a general purpose government that provides police and fire services, parks and recreation activities, water supply, treatment and distribution, sewage collection and treatment, storm drainage infrastructure and maintenance, street infrastructure and maintenance, planning and zoning, building code enforcement, a municipal court, and general administrative services. The accounting and reporting policies of the city conform to generally accepted accounting principles for local government.

Chehalis History

Originally founded as Saundersville in 1852, it wasn't until 1870 that the name was changed to Chehalis, an Indian word meaning "shifting and shining sand." Two years later, in 1872, Chehalis became the Lewis County seat and was incorporated on November 23, 1883. Our rich history is reflected in the design and architecture of both residential and commercial areas, with three historic districts that are recognized on the National Register of Historic Places. Exploring the 40+ historic buildings Downtown is easy with the Historic Downtown Chehalis Walking Tour booklet, which features facts and stories that bring history to life.

Living in Chehalis

Living in Chehalis provides an opportunity to appreciate the best of history while investing in the future. With an outstanding school district, the next generation is being prepared to make the City even better in the years to come. The Chehalis Foundation and the Chehalis Community Renaissance Team are also actively supporting efforts to make Chehalis even better in the future.

About Chehalis

Started in 2009, the City's Community Renaissance Team has completed numerous successful projects, including remodel of downtown public restrooms; wayfinding signs and pedestrian kiosks; improvement and expansion of holiday decorations; and downtown beautification. With the help of generous donors and dedicated volunteers, the CCRT team is currently administering a successful façade grant improvement program, providing downtown banners; and working with the Port of Chehalis to operate a coworking space in downtown Chehalis.

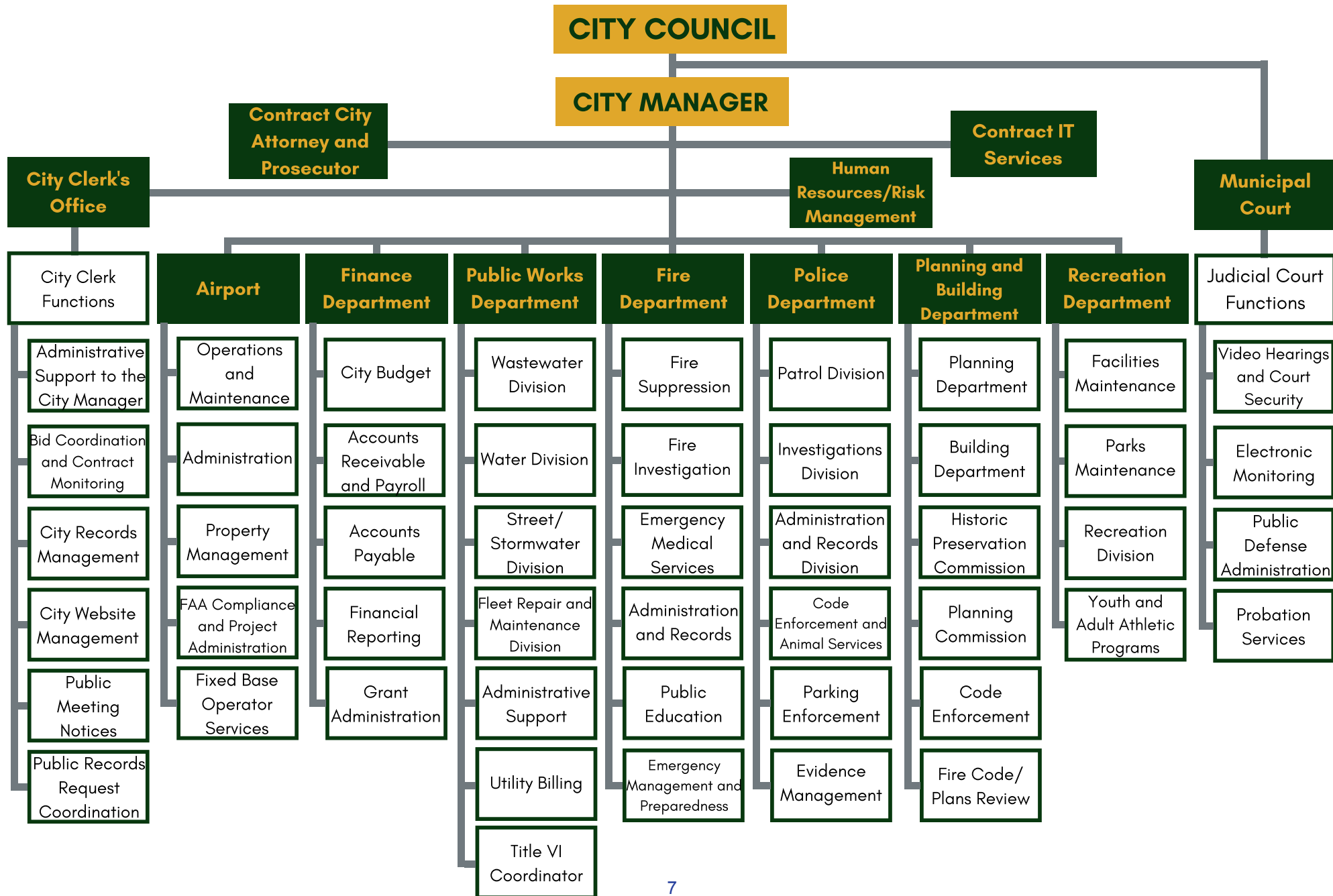
Looking for unique activities and events? Chehalis is a great place for family fun. In Chehalis, you can step aboard the Chehalis-Centralia Railroad & Museum's beautifully restored 1916 steam locomotive for a scenic ride through the winding Chehalis River valley. There is also a Civil War re-enactment where hundreds of living historians take to the field in battle and provide demonstrations about what life was like in military and civilian camps. ChehalisFest provides fun for the entire family every summer along with visits to the City's Aquatics Center at beautiful Recreation Park. When the weather turns cooler, downtown shopping and the annual Santa Parade brings Holiday fun for everyone.

For more information about the City of Chehalis, please visit us at ci.chehalis.wa.us or call us at (360) 345-1042. We would love to share more about our community.

Mission Statement

Mission Statement

*While honoring the past and preparing for the future,
the City of Chehalis provides municipal services
and programs for the benefit of
residents, businesses, and visitors in our community.*



BUDGET PROCEDURE

SCOPE OF BUDGET

Annual appropriated budgets are adopted for all governmental fund types, capital projects, and for all proprietary funds on the cash basis of accounting.

Annual appropriated budgets are adopted at the level of the fund; revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class.

Appropriations for general and special revenue funds lapse at year-end, except for appropriations for capital projects, which are typically carried forward from year to year until fully expended or until the purpose of the appropriation has been accomplished or abandoned.

PROCEDURES FOR ADOPTING THE ORIGINAL BUDGET

The city's budget procedures are mandated by RCW 35A.33. The steps in the budget process are typically as follows:

- A. The city council has a work session in July to review the mid-year current budget status and provide guidelines for the next year's budget preparation. Public input is encouraged.
- B. Department budget requests for the next year are submitted in August, with mission statements, service highlights, goals and objectives, and service and performance measures. These requests are reviewed by the city manager and finance director.
- C. The recommended budget is balanced by the end of September and the document is assembled and distributed by the end of October.
- D. The council reviews the recommended budget in work sessions and regular meetings beginning in late October or early November. A formal public hearing on the budget is also held during this process.
- E. The council makes adjustments to the recommended budget and adopts, by ordinance, a final balanced budget by December 31.
- F. Within 30 days of adoption, the final budget document is made available to the public.

AMENDING THE BUDGET

The city manager is authorized to transfer budgeted amounts between departments within any fund and between object classes within departments. Traditionally, city council approval is sought prior to any new financial commitment that requires the use of budgeted reserve accounts. 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 council.

When the city council determines that it is in the best interest of the city to increase or decrease appropriations for a particular fund, it may do so by ordinance. Budgetary amendments usually are not material in relation to original appropriations. They are usually made during the middle and near the end of a fiscal year.

BASIS OF ACCOUNTING/BUDGETING

BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Chehalis:

GOVERNMENTAL FUND TYPES:

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of Chehalis:

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 and is generally considered to represent the ordinary operations of the City. In addition to the regular General Fund, the City has established sub-funds (managerial funds) per Council direction to set aside and account for specific activities. They include the Building Abatement Fund, Dedicated Street Fund, LEOFF 1 OPEB Reserve Fund, and Compensated Absences Fund. The General Fund covers Police, Fire, Administration, Planning and Building Development, Finance, Legal, and Legislative Services. Major revenue sources include property, sales, and utility taxes and licenses and permit fees, and state shared revenues.

Special Revenue Funds

These funds account for proceeds of specific revenues that are legally restricted or designated to finance particular activities of the City, other than debt service or capital projects. Other restricted resources are accounted for in debt service, trust, and capital projects.

Special Revenue Funds include Arterial Street, Tourism, 1982-90 CDBG, HUD Block Grant, Transportation Benefit District (TBD) funds. Gas taxes are collected into the Arterial Street Fund and must be used for the maintenance of our city roads and streets. The Tourism Fund accounts for Hotel/Motel taxes. The use of the TBD revenue is restricted by law and must be used for specific transportation projects contained in the City's transportation plan. Improvements can range from roads and transit service to sidewalks and transportation demand management. Projects may also include the operation, preservation, and maintenance of these facilities or programs.

Debt Service Funds

These funds are used to account for the accumulation of resources for, and payment of general long-term debt principal and interest from governmental resources. Payment for general obligation bonds is backed by full faith and credit of the City. Typically, primary source of revenue to these fund is from property tax. The General Obligation Bonds Fund is the only debt service fund currently used in the City. A portion of the general fund revenues and a portion of the revenues received in the two REET funds are used for the City's L.T.G.O. debt service payment.

Capital Project Fund

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects. Proprietary fund resources are directly expensed from the individual fund. Capital project funds include the Public Facilities Reserve, Automotive/Equipment Reserve, First Quarter Percent REET, and Second Quarter Percent REET funds. The revenues received into the Real Estate Excise Taxes (REET) funds are restricted by law to be used to finance particular general capital improvement projects.

PROPRIETARY FUND TYPES:

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category: Enterprise Funds and Internal Services Fund. The City does not have internal services fund currently.

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily by user charges similar to private business enterprises. Enterprise funds include the Garbage, Water Utility, Wastewater Utility, Storm & Surface Water Utility, and Airport funds.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City on behalf of other individuals, other governments, and other funds. There are two fund types in this category: Pension Trust Fund and Agency Fund. Pension Trust funds account for the operation of a trust established for employee retirement benefits. Agency Funds account for funds held in an agency capacity for others by the City.

Firemen's Pension Fund

This fund is used to account for the accumulation of resources for pension benefit payments to qualified firefighters and their survivors.

Custodial Funds

Custodial funds are used to account for funds that are held by the City for the benefit of others. Include such items as court trust revenues, sales and leasehold taxes collected for the state, and fees collected for other entities.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of Chehalis uses cash basis of accounting. Revenues are recognized only when cash is received, and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Budgets and Budgetary Accounting

The City of Chehalis adopts an annual appropriated budget for 22 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 fiscal year-end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. When Council

determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, department, and object class, it may do so by ordinance approved by a simple majority.

Budgeted amounts are authorized to be transferred between departments within any fund/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 of Chehalis' legislative body. These values EXCLUDE estimated ending cash, they are for actual expenditures, capital uses/debt payments and transfers.

CITY OF CHEHALIS

2021

PROPOSED BUDGET MESSAGE



October 30, 2020

Dear Honorable Mayor Dawes and Members of the City Council,

The 2021 Proposed Budget was prepared in an environment of uncertainty, largely created by the COVID-19 pandemic. The goal was to reflect a realistic assessment of the cost to generally maintain municipal services and the staffing needed to do so with as few reductions as possible. While the majority of the City's 21 separate funds (excluding fiduciary funds) are stable, the condition of the City's General Fund is concerning because the 2021 Proposed General Fund Budget is balanced with one-time revenues. The proposed use of one-time revenues, such as the City's General Fund reserves, is needed because revenue forecasts have been adjusted, primarily downward, due to the indicators that there will be negative ongoing impacts on the economy due to the response to COVID-19. This made the review and analysis of the 2021 preliminary draft budget more challenging for all those involved, particularly the City Council Budget Committee. Mayor Dennis Dawes, Councilor Bob Spahr, and Councilor Jerry Lord invested significant time and effort to provide guidance and insights through the preliminary draft budget review process. Their thoughtful direction through the process balanced the stronger than expected rebound in consumer spending in the third quarter of 2020 and the predictions regarding the negative impacts that COVID-19 may have on the economy in 2021; along with the pressing need to fill positions left vacant in 2020 in order to meet the service needs of Chehalis residents, businesses, and visitors.

As always, a City's budget represents the work done by many members of the staff throughout the organization over the course of several months, as well as the careful review done by the City Council Budget Committee. The City's Finance Director, Chun Saul, deserves special recognition for the large amounts of time and energy that she devoted to the preparation of a complete budget document and the accompanying financial analysis. She worked well with the department directors, managers, and program administrators and their staffs, who did a commendable job of preparing their budgets. Special thanks to Betty Brooks, Accountant; Tim McGuire, Financial Analyst (part-time); Nichole Paulis, Public Works Office Manager; and Kiley Franz, Administrative Assistant to the City Manager for the extra work that went into the preparation of the 2021 Proposed Budget.

GENERAL FUND

Background

The City's General Fund, which funds basic municipal services, including Police and Fire, had been experiencing significant increases in revenues since the depths of the recession; however, it took until 2016 to recover to 2008 sales tax revenues. Sales tax continued to increase in 2017 and 2018, buoyed by significant construction spending on two new schools. In 2019, the City's sales tax revenues began to level off and the City experienced a notable reduction in sales tax related to construction activity. In 2020, we were hit by COVID-19, which had a dramatic impact on revenue stability.

Financial Implications of the COVID-19 Pandemic Crisis

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a new virus (coronavirus COVID-19). In the weeks following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures include closing

businesses; schools; cancelling public events; prohibiting public and private gatherings; and requiring people to stay home unless they were leaving for essential functions. Since then, the Governor has ordered a “Safe Start” plan, a phased approach to reopening Washington’s economy which allows for modifications of business closures and physical distancing measures. While Lewis County is currently in phase 3 of a 4-phase plan, there are still significant restrictions on which business or which activities can be resumed. The directives from the Governor and Health Officials in Lewis County continues to change and evolve in response to the pandemic, which has made the path forward unpredictable.

The COVID-19 crisis has significant impacts on the City’s revenues. Sales tax is one of the largest revenue sources for the City’s General Fund and makes up more than fifty percent of the General Fund revenues. The City’s local sales and use tax revenue declined sharply in April and May by 17.8% and 36.6%, respectively, from a year ago. Chehalis sales tax collection continued to recover in June, July, August, and September following the sharp decline in April and May 2020. However, based on economic forecast outlook and year-to-date sales tax collection status from August, the City revised its sales tax revenue projection downward by 5% (\$246,000) in September. The second amendment to the 2020 budget adopted on September 14, 2020 reduced the General Fund revenues projection by \$392,500 and expenditure budget by \$405,012 with estimated ending fund balance of \$1,089,814. The spending budget reduction was accomplished mostly through hiring freeze on currently vacant positions and adjusting recreation program related expenditures.

Sales tax collections since June has been much stronger than expected in June and has recovered to a level that is about 1.7% or \$61,670 increase from this time last year. The increases came from higher-than-expected taxable activity in retail trade, the result of the allowed opening of non-essential retail establishment and online sales. The September 2020 forecast by Washington State Economic and Revenue Forecast Council (ERFC) provides that the most recent collection period represented taxable activities in July, when a \$600 per week supplemental unemployment benefits and other federal benefits, though winding down, were still present. While income, employment, and housing activity are currently at higher level than expected in June, which will create more revenue going forward; however, the level of uncertainty remains high with the COVID-19 crisis. Therefore, forecast does not expect that collections over the next several months will show the same strength.

The length of time these measures will be in place and the full extent of the financial impact on the City of Chehalis is unknown at this time. A potential for a second wave of COVID-19 cases; continued social distancing; no additional federal fiscal stimulus; and expiration of various payment deferral protections will most likely impact the local, state, and national economy. It is anticipated that the fourth quarter 2020 tax collections may not be as strong as the third quarter.

There is concerns for whether the City will be able to sustain its current service level if the economy does not recover to its pre-COVID19 level in 2021. The 2021 Proposed Budget assumes the sales tax revenue will be at 95% of 2019 level and does not include five General Fund regular positions unfilled in 2021.

Furthermore, costs continue to rise faster than revenues in all areas, particularly in the cost of providing salaries and maintaining benefits at a level near the average for similar size municipal agencies in WA to attract and retain high-quality employees. The State’s Revised Code of Washington (RCW) provides legal direction on what agencies are comparable to Chehalis and provides binding arbitration for the settlement of Police and Fire collective bargaining contracts. The cost of services the City uses to conduct business have also increased, such as the cost of the 911 Communications Services which will increase about 7% in 2021.

Budget Process

The process of preparing the budget document begins in late July. At that time, the City departments were directed to prepare their respective draft budgets consistent with the level of service provided in

2020, with reductions in discretionary expenses when possible. After the compilation of the requests by the Finance Director and I met with each department to review their 2021 proposed budget. Modifications to the initial draft budget requests were made and information was updated as more details became available.

The Preliminary Draft Budget was then prepared and distributed to the City Council Budget Committee, which met multiple times to carefully review the budgets for each department, including those that are fully funded by enterprise funds, which can only be used consistent with legal restrictions. In other words, the enterprise funds cannot be used to fund General Fund services like police and fire.

Financial Assumptions

For the General Fund, the 2021 Preliminary Draft Budget that was presented to the City Council Budget Committee for review in October was balanced using \$759,690 beginning fund balance, which means that the proposed expenditures exceed estimated revenues by \$759,690. The projected ending General Fund reserve was only \$330,124 or 3.4% of the General Fund's revenue budget. This was a significant concern, and options for increasing the ending reserve balance were presented to the City Council Budget Committee, which then provided direction that is discussed below.

Estimated Beginning Cash: On September 14, 2020, the 2020 budget was amended for the second time. Due to the impacts of COVID-19 to the City's General Fund revenue, especially for the sales tax and recreation program revenues, the 2020 General Fund budget was rebalanced. Revenue projection was reduced by \$392,500 including a 5% or \$254,000 reduction in local sales tax and \$138,500 in other revenues. The spending budget was also reduced by \$405,012. Most of the spending budget reduction was possible by keeping several vacant positions unfilled for the remainder of 2020. The estimated beginning cash for the 2021 budget reflects the estimated ending cash balance from the second 2020 budget amendment.

Closing the Gap

After careful review of each budget and considering options to close the gap between proposed revenues and expenditures, the Budget Committee concluded that it would be premature to make additional cuts to the budget, recognizing that it would require a corresponding reduction in services by leaving multiple positions unfilled through 2021 and leaving them unbudgeted through 2021. The Committee also concluded that use of a banked capacity in 2021 is not advisable, as the City may have a greater need for it in 2022.

The Committee recommended closing the funding gap in the General Fund by:

- *Moving the 2021 retiree cash outs budget of up to \$200,000 to the Compensated Absences Reserve fund*
- *Reducing the 4% sales tax transfer to the Dedicated Street Fund to 2.5% or reduce by \$70,100*
- *Remove \$46,700 (1% local sales tax) transfer to the Automotive/Equipment Reserve fund to accumulate funds for City's financial software system upgrade that is needed in 2022.*
- *Remove \$46,700(1% local sales tax) transfer to the Public Facilities Reserve fund for future major facility repairs and/or improvements.*

The total reduction in the gap from these options is \$363,500. After incorporating these options recommended by the Council Budget Committee and a minor budget adjustment of \$49,490, the gap between the revenues and expenditures was reduced to \$444,680. The 2021 Proposed Budget is balanced using \$444,680 of the General Fund beginning reserve, with the projected ending reserve balance of \$645,134. However, the 2021 Proposed Budget remains structurally imbalanced, i.e. ongoing expenses are exceeding ongoing revenues. This is of significant concern because the City is

currently relying on one-time revenues to fund ongoing operations, which includes salaries and benefits. This also creates tremendous financial pressure on the City moving forward.

General Fund Operating Reserve: If revenues and expenditures are in line with projections, the General Fund operating reserve will be 6.7% of the operating revenue budget at the end of 2021. This is less than the 10% reserve that the City Council has determined to be the policy goal and the 16.7% (2 months) of operating expenses that is recommended by the Government Finance Officers Association. Less than 10 % is not a healthy annual reserve over the long-term, especially, when the City does not have other dedicated reserves, such as automotive/equipment replacement, major facility repairs or improvement, or reserves for rainy day funds. Therefore, it is recommended that that City Council continue to monitor and assess the City' long-term financial condition and consider options for increasing revenues and reducing costs in the years to come. It is important to do this in 2021 so there is time to develop a reasonable plan to move toward a structurally balanced budget in 2022 and in 2023.

Looking Ahead

When planning for the future, there are some uncertainties in the economy that are of concern. The ERFC's June report indicated that the United States officially entered recession in February 2020. It also provides that the Washington economy has begun to recover from the recession from the COVID-19 crisis but remains well below pre-COVID activity. Though the September forecast restores about half of the revenue reduction from the June forecast, expected revenue for the current and subsequent biennia remains substantially weaker than the pre-pandemic outlook.

Sales Tax represents 50.5% of the General Fund's 2021 estimated revenues, making the City particularly vulnerable to economic fluctuations, like those created by the COVID-19 business restrictions. In 2021, we will continue to closely monitor revenues and expenses, along with economic trends to assess any reductions or increases in sales tax revenue associated with changes in consumer spending.

In the unfortunate event that there is a significant increase in unexpected expenditures and/or another drop in revenues, the City will have to carefully assess its financial condition and make adjustments as early as March 2021 after we get the actual numbers from 2020 to close out the books for the 2020 fiscal year. This is particularly difficult because most City services are delivered through people and about 73% of the General Fund budget is attributed to salaries and benefits. Furthermore, 56.5% of total expenditures are related to Police and Fire services. Therefore, if significant reductions are needed to restore structural balance to the budget, it will likely require very difficult decisions related to what level of service can be maintained over the long-term.

While the possibility of revenue reductions is sobering, there are some positive revenue enhancement possibilities projected for 2022 and/or 2023. While the proposed shopping center development did not come to fruition, there is significant interest from new retail developers in the land adjacent to I-5. The one major caveat is that retail development is very sensitive to the economy and could be delayed if the COVID induced recession continues to play havoc with the economy. In addition, the City has a strategic goal to proceed with an annexation plan along its borders in 2021, which when completed would add residential and commercial property to the City leading to some increases in sales and property tax revenue in 2022 or 2023.

RESTRICTED FUNDS

The City's restricted funds, including the City's utility enterprise funds, are generally stable. The enterprise funds, which are legally restricted funds for the operation of the City's utilities and the airport, include budgets for needed capital projects in the City's water, sewer, and airport divisions. The Dedicated Street Fund, which is supported through a transfer from General Fund sales tax revenues

consistent with City Council policy, continues to be used to fund the program for chip sealing and crack sealing of street and road miles within city limits. However, due to financial constraints, the funding level was reduced from 4% to 2.5% for year 2021. The Proposed Budget includes a reserve fund for LEOFF 1 retiree medical benefits (LEOFF 1 OPEB) by dedicating a portion of the general property tax levy at 22.5 cents per \$1,000 assessed valuation. In addition, the City will continue to make street improvements made possible by the Transportation Benefit District, which is funded by a 0.2% increase in the sales tax approved by voters and went into effect in July 2017. Each fund is summarized in the pages that follow this budget message and presented in detail in the body of the budget document.

ONGOING BUDGET CONSIDERATIONS

Unfortunately, the City is addressing its current fiscal issues while the economy is still relatively unstable, and there are some issues that will have significant budget impacts in the coming years, including the following concerns, which are also addressed in the City's Strategic Plan for 2019-2021:

- **Facility Maintenance:** Ongoing maintenance and repair or replacement of the City's aging buildings and facilities, particularly the building of a new permanent fire station, will continue to require investment of very limited General Fund resources. In 2020, the City purchased a property for a new fire station with funding through a Limited Tax General Obligation Bond. It is anticipated that a voter approved levy will be needed to construct the new permanent station. The City is currently setting up temporary fire station structures at the new site; however, a permanent station will need to be constructed as soon as financially feasible. In addition, there will need to be an ongoing investment to properly maintain the recently completed improvements at Recreation Park.
- **Vehicle Replacement:** Many of the vehicles used by General Fund activities, particularly Parks and Facilities are more than a decade old, some are nearly 30 years old, and in need of replacement. While Police patrol cars are on a regular replacement schedule, an annual appropriation is still needed and could be compromised if expenses continue to increase faster than revenues.
- **Retirements:** Planning for the tangible and intangible costs associated with the anticipated retirement of 20% of City's workforce in the next two years. This includes payments for vacation and sick leave accruals that are due to long-time employees at the time of retirement; as well as the costs to attract, train, and retain a new generation of workers, particularly those in the fields requiring special training and licenses, such as public safety and public works. The Administration is aware of nine planned retirements in 2021 alone. Six of the nine are General Fund employees, with an estimated cost of \$260,500 for the associated payments due when they leave the City. There are ten more potential retirees in 2022, with five of them being the General Fund employees.
- **911 Dispatch:** In 2020 the City joined Lewis County, City of Centralia, and Riverside Fire Authority to fund and coordinate a feasibility study to determine the potential for regionalization of Lewis County emergency dispatch operations with Thurston County Communications (TCOMM). This study is expected to be done by the end of 2020 or January 2021. Regardless of the path chosen, the costs associated with 911 will increase in the years to come, due to the staffing, technology and infrastructure demands associated with making any changes, including the much-needed replacement of the antiquated equipment currently being used.

CLOSING COMMENTS

The budget challenges identified in the 2021 Proposed Budget are very concerning and I will remain vigilant, along with the Finance Director in monitoring expenditures and revenue trends, including the

potentially complicating factors created by COVID-19. The City Council Budget Committee plans to meet quarterly in 2021, as it did in 2020, to provide careful oversight of the situation and preliminary policy guidance as necessary. As always, financial reports will be provided throughout the year to keep the City Council informed and to obtain policy direction as needed.

I am honored to serve you, the staff, and the community as your City Manager. It is a privilege to be a part of this team, including the City Council, Staff, and a generous community that continued to make significant progress on its major strategic goals in 2020 in spite of the additional challenges created by the response to the COVID-19 pandemic. The most notable include, but are certainly not limited to, substantial completion of the improvements to Recreation Park including new ballfields and a new Penny Playground; advancing the feasibility study regarding the potential for regionalizing 911 services; and completing the purchase of property for the future construction of a new fire station.

Your continued support as we move through the 2021 Budget preparation process and beyond is truly appreciated. While the challenges before us are significant, I look forward to working with you to identify solutions that will serve our community now and in the years to come.

Sincerely,

Jill Anderson

Jill Anderson
City Manager

SUMMARIES OF THE GENERAL FUND AND RESTRICTED FUNDS

GENERAL FUND (FUND 001)

The General Fund budget is \$10,137,769. The budget is balanced with a total revenue projection of \$9,693,089 and use of \$444,680 General Fund reserves (beginning cash).

General Fund Revenues

It is projected that in 2021 overall General Fund revenues will be reduced by \$209,063 or 2.1% from 2020 amended budget. Total tax revenues make up 88.2% of the General Fund revenues.

Sales tax is the largest revenue source for the City and makes up 50.5% of the 2021 General Fund revenue budget. The 2021 sales tax is projected at 95% of 2019 actual revenues and up by 0.1% or \$4,600 over the amount estimated in the amended 2020 budget.

Typically, sales tax revenues from construction activities are considered one-time in nature and are recommended to be excluded from future revenue projections unless other economic or financial data can support the continued growth. However, the City has not been able to reserve construction sales taxes as revenues have not been able to support growing expenditures. In 2017 and 2018, sales tax was bolstered by significant construction spending, primarily related to the building of two new elementary schools that were completed in April 2019. Construction sales tax leveled off in 2019. The average construction sales tax over the last ten years is about 5% of total local sales tax, ranging from 2% in 2010 to 10% in 2018. As predicted, construction sales tax in 2020 has declined 23.6% from 2019. At the time the 2021 budget was prepared, no large-scale construction was anticipated to take place in 2021.

Property tax is the second largest revenue source for the City and makes up about 20.4% of the 2021 General Fund revenues. Property tax revenue is projected at \$1,980,859, up by \$43,017 or 2.2% from the 2020 amended budget. The proposed budget includes 2020 levy amount of \$1,946,389 plus the 1% statutory maximum allowed increase and estimated tax levy for new construction.

Utility tax is the third largest revenue source used to fund municipal services. Utility tax revenue is projected at \$1,619,400, which is a \$26,765 or 1.7% increase from the 2020 amended budget. 2021 utility tax revenues are projected using last three-year average collection. Electric utility tax revenue projection shows a \$24,511 increase from the 2020 budget, while telephone utility tax revenue projection is decreased by \$6,658 or 3.2%.

Intergovernmental grants. The proposed 2021 budget includes a \$330,437 reduction in intergovernmental grant revenues from 2020. The 2020 budget included one-time awards from RCO for flood storage basin master plan project and \$10,000 award from AOC. There are no confirmed grant awards for 2021.

Fees for Services. The proposed budget is increased by \$163,230 or 93% recovery from the 2020 amended budget. Due the COVID-19 pandemic, most recreation facilities and programs were closed and/or cancelled, and 85% (\$179,850) of the original 2020 recreation program revenue budget was reduced. The proposed budget assumes that recreation and pool activities will resume and increase to 120% of 2019 level in 2021.

Custodial Receipts are monies collected on behalf of other agencies and remitted to them. This includes state portion of court fines, sales and leasehold excise taxes. Starting 2020, the Washington State Auditor's Office requires that these custodial activities are to be accounted for and reported in a separate fiduciary fund. Therefore, the 2021 proposed budget does not include these custodial receipts

in the General Fund. The third and last amendment to the 2020 budget will adjust the 2020 budget and receipt activities accordingly.

Other revenues are expected to remain relatively stable.

General Fund Expenditures

The proposed budget projects expenditures of \$10,137,769, which is a \$136,693 or 1.33% decrease from 2020 amended budget. The combined budgets of the Police and Fire Departments represent 56.5% of General Fund expenditures in 2021, which reflects the high priority of keeping residents and visitors in Chehalis safe.

Municipal services are delivered primarily through people, which is the largest ongoing cost to the General Fund. Salaries and benefits make up almost 73% of General Fund expenditures. The proposed expenditures reflect increases for health insurance premiums and salary and wage increases for all employees, including non-represented employees, consistent with contracts, collective bargaining agreements, and policy direction consistent with applicable State law. No budget allocations have been made to the City's designated reserve funds, due to the need to use limited resources to maintain existing services.

Ending General Fund Balance

The projected General Fund ending balance, also referred to as fund reserve, is estimated to be 6.7% of General Fund revenues at the end of 2021. This does not meet the City Council policy of maintaining a 10% fund reserve. Reserve funds are necessary to address unforeseen expenses, including equipment and facility repairs, as well as emergencies.

SUMMARIES OF RESTRICTED FUNDS

Dedicated Street Fund (Fund 003)

In 2014, the City Council adopted a policy to allocate 4% of the City's sales tax revenue is transferred to this fund to be used and accumulated for needed City street repairs and improvements. Unfortunately, the City is facing financial constraints as it enters 2021. The Budget Committee has recommended that the local sale tax contribution to this fund reduced from 4% to 2.5% for 2021 Proposed Budget. In 2021, a transfer of \$116,800 from the General Fund is budgeted, with expenditures of \$184,520. The estimated fund balance at the end of 2021 is \$1,224.

Building Abatement Fund (Fund 004)

The Building Abatement Fund was established by the City Council in 2017 for the purpose of removing hazards to public health and safety and potentially address aesthetic concerns related to abandoned buildings in our community. The 2021 budget includes a \$100 interest earnings and no expenditures. The estimated fund balance at the end of 2021 is \$52,732.

Arterial Street Fund (Fund 102)

The Arterial Street Fund is a special revenue fund that accounts for the state distributed motor vehicle fuel tax (MVFT) that is restricted to use for city street purposes. The MVTF distribution is based on population. The MVFT is the only revenue source for this fund. The City uses this fund primarily for the "oiling and chip sealing" program for our city streets. The 2021 revenue is projected at \$160,600, with expenditures of \$166,400.

Transportation Benefit District Fund (Fund 103)

On February 14, 2017, the voters of Chehalis approved a 0.2% increase to the sales tax to fund the Transportation Benefit District. The increase went into effect in July 2017. The use of these funds is restricted by law and must be used for specific transportation projects contained in the City's transportation improvement plan. Improvements can range from roads and transit service to sidewalks and transportation demand management. Projects may also include the operation, preservation, and maintenance of these facilities or programs.

2021 revenue is estimated at \$1,100,000, with total project costs budgeted \$980,850. The estimated fund balance at the end of 2021 is \$2,128,514.

Tourism Fund (Fund 107)

The Lodging Tax Advisory Committee (LTAC) requested funding for organizations that advertise and promote tourism in the City and "put heads in beds". The sole revenue source (except for interest earnings on the fund balance) for this fund is the local Hotel/Motel sales tax and special local Hotel/Motel tax. 2021 revenue is projected at \$219,500, which is a \$24,370 or 12.5% increase from the 2020 amended budget. The proposed budget includes preliminary expenditures of \$256,563, which includes \$71,563 for the debt service payment of the 2019 LTGO Bond for the Recreation Park renovation project. Fund reserves will be used to fund the difference between the proposed revenues and expenditures, per the recommendation of the LTAC. The proposed budget includes an estimated fund balance at the end of 2021 to be \$16,085; however, the estimated ending fund balance is anticipated to be increased to \$49,985, as there will be unused budget from 2020 that will increase the 2021 beginning fund balance.

Compensated Absences Reserve Fund (Fund 110)

The Compensated Absences Reserve Fund was established in 1985 for the purpose of setting aside funds to be used for compensation of employees for cash outs for unused accrued leaves; approved disability leaves; approved unemployment benefits; and authorized severance pay. During the great recession of 2007-2009 and the subsequent long recovery, all funds had been expended. During 2019, the Council approved a transfer of \$100,000 to this fund from the General Fund. Ideally, an amount of money would be set aside every year to more effectively manage the one-time payments for retiring General Fund employees and potential unemployment benefit liabilities. Unfortunately, no additional funding is planned for 2021 due to financial constraints. Additionally, the 2021 Proposed Budget includes \$200,000 expenditures for accrual cash out payments for 2021 retirees. Of the total \$265,500 General Fund retiree cash out budget, \$200,000 was moved to this fund to close the gap in the General Fund. The estimated fund balance at the end of 2021 is \$948. Additional funding will be needed in 2022 as the City anticipates several general fund employees retiring in 2022 with significant amount of cash out values.

LEOFF1 OPEB Reserve Fund (Fund 115)

The LEOFF1 OPEB Reserve Fund is created with the 2020 Budget adoption to provide funding for LEOFF 1 retiree medical benefits. A portion of the regular property tax levy at 22.5 cents per \$1,000 assessed value and \$78,000 annual transfer from the Firemen's Pension Fund are the main sources of the funding. Once the funds are contributed into this fund, the fund balance is restricted by law and must be used to pay LEOFF 1 medical benefits. The 2021 Proposed Budget includes transfer in of \$166,000 from the General Fund for a portion of the regular property tax levy and a \$78,000 transfer from the Firemen's Pension Fund, with expenditures budget of \$168,300. The estimated fund balance at the end of 2021 is \$85,849.

Community and Housing Development Block Grant Funds (Funds 195 and 197)

The CDBG and HUD Block Grant Funds were created to provide home rehabilitation loans which were funded by the Community Development Block Grant and the Department of Housing & Urban Development Grant. The balance of the loans will be received by the City as ownership of these properties are transferred to anyone other than the loan holder. As of September 1, 2020, the outstanding loan principal on CDBG loan and HUD loan were \$81,963.91 and \$38,148.94, respectively.

No loan repayment revenues are projected for 2021. The estimated fund balance for the CDBG and HUD Grant funds at the end of 2021 are \$23,984 and \$85,827, respectively. There are no plans to spend the remaining fund balances in 2021; however, the Council Budget Committee would like to explore how the City might best use these funds in the future consistent with any legal restriction on their use.

G.O. Bond - Debt Service Fund (Fund 200)

The Debt Service Fund was created to record the payments on the 2011 General Obligation Bonds. Additionally, the City issued a Limited Tax General Obligation (LTGO) Bond in 2019 for the Recreation Park renovation project and Limited Tax General Obligation (LTGO) Bond in 2020 for future fire station land acquisition and the temporary fire station project. The General Fund and the two REET funds provide funds to cover the 2011 LTGO and 2020 LTGO debt services payment and the Tourism fund provides funds for the 2019 LTGO debt service payment. 2021 total debt service expenditures are budgeted for \$301,934.

Public Facilities Reserve Fund (Fund 301)

The Public Facilities Reserve Fund was established many years ago to set aside money over time to prepare for significant maintenance, repairs and renovation of the City's buildings, which are used to provide public services to our community. However, during the great recession of 2007-2009, and the subsequent long recovery, money was not set aside in this fund for future public facilities improvements due to a lack of funds.

During 2019, the City Council approved a transfer of \$284,000 to this fund from the General Fund to set aside for future fire station land acquisition and other major facility maintenance projects and repairs. Ideally, an amount of money would be set aside every year to more effectively manage the one-time large expenditures. A portion of the reserve was used for the pool liner replacement project and for the temporary fire station project in 2020. Unfortunately, the City is facing financial constraints again as it enters 2021, there is no additional funding is provided in the 2021 Proposed Budget.

There are no planned projects in 2021. The estimated fund balance at the end of 2021 is \$254,616, which includes unspent donations designated for Recreation Park, future fire station project, and other general city facilities.

Automotive/Equipment Reserve Fund (Fund 302)

This fund was established for the purpose of setting aside money on a regular basis to be able to replace the City's vehicles and equipment as needed. However, after the recession of 2007-2009, and the subsequent long recovery, all funds had been expended. During 2019, the City Council approved the transfer of \$181,780 from the General Fund to set aside for future needs. In 2020, a \$181,083 budget request from police and fire for vehicles and equipment were moved to this fund.

Unfortunately, the City is again facing financial constraints as it enters 2021 and no additional funding is provided in 2021.

The 2021 Proposed Budget includes \$15,000 expenditures to purchase one used vehicle for the Recreation department. The estimated fund balance at the end of 2021 is \$27,288.

First and Second Quarter Percent REET Funds (Funds 305 and 306)

The First and Second Quarter Percent Real Estate Excise Tax (REET) Funds were established in accordance with state requirements to account for real estate excise taxes which have specific criteria for usage.

The 2021 Proposed Budget includes transfers out to the G.O. Debt Service Fund to provide funding for the 2011 LTGO Bonds and 2020 LTGO Bond debt service payments.

The 2021 projected revenues and expenditures for the First Quarter Percent REET fund are \$115,100 and \$130,196, respectively, with an estimated fund balance of \$194,151 at the end of 2021.

The 2021 projected revenues and expenditures for the Second Quarter Percent REET fund are \$110,700 and \$75,131, respectively, with an estimated fund balance of \$268,284 at the end of 2021.

Garbage Fund (Fund 402)

This fund is used to account for the revenues and expenditures associated with the City's organic waste disposal site at Stan Hedwall Park. For 2021, the projected revenue is \$6,115 and expenditures is \$6,100, with an estimated ending fund balance of \$8,137.

Wastewater Fund (Fund 404)

The 2021 revenues for the Wastewater Fund are projected to be \$5,513,500, and expenditures are projected to be \$5,645,270 which includes one-time expenditures of \$432,966 for capital projects. The proposed budget is balanced with use of \$131,770 beginning reserves due to one-time capital project expenditures. The projected fund balance at the end of 2021 is \$4,700,270.

Water Fund (Fund 405)

The 2021 revenues for the Water Fund are projected to be \$3,263,897, and expenditures are projected to be \$3,619,407 which includes one-time expenditures of \$905,966 for capital projects. The proposed budget is balanced using \$355,510 beginning reserves due to one-time capital project expenditures. The projected fund balance at the end of 2021 is \$5,929,460.

Storm & Surface Water Utility Fund (Fund 406)

The Storm & Surface Water Utility Fund provides planning, construction, operation and maintenance of the City's storm drainage system. In 2020, the projected revenues are \$716,465 with projected expenditures of \$889,100, including one-time expenditures of \$339,302 for capital projects. The projected fund balance at the end of 2021 is \$1,331,781.

Airport Fund (Fund 407)

The Airport Fund is dedicated and restricted to the operation of the Chehalis-Centralia Airport. In 2021, the projected revenues are \$2,102,911, including \$250,000 financing from CARB loan for above ground fuel storage project. Total expenditures are estimated at \$2,068,865, including one-time capital expenditures of \$713,500 for the above ground fuel storage project and restroom renovation. The estimated fund balance at the end of 2021 is \$1,564,288.

Firemen's Pension Fund (Fund 611)

This fund is restricted to payments for supplemental or "excess pension benefits" to retirees who had pre-LEOFF service credits. LEOFF is the acronym for Law Enforcement Officers' and Firefighters' Retirement System.

In October 2019, an actuarial valuation of the City of Chehalis Firefighter's Pension Fund (FPF) was performed by Milliman, Inc. The actuarial valuation report provided that the current assets (fund balance) as of January 1, 2019 is sufficient to pay all future FPF pension benefits and that a portion of the excess asset may be used to pay LEOFF 1 retiree other post-employment benefits (OPEB). The actuarial report further recommended that use of the excess fund be limited to \$78,000 per year over the next 10 years.

The pension levy (22.5 cents per \$1,000 assessed value of regular property tax) is no longer received in this fund, as the Fund has sufficiently funded to pay all future pension benefits. However, the annual fire insurance premium tax will continue to be received in this fund.

The 2021 Proposed Budget includes \$15,480 in revenues, \$13,300 expenditures for pension benefits and \$78,000 transfer out to the LEOFF1 OPEB reserve fund for LEOFF 1 retiree medical benefits.

The projected fund balance at the end of 2021 is \$889,428.

Custodial Funds (Fund 633 and Fund 634)

Fund 633 was established to account for the funds received by the Municipal Court that are owed to a person or to other agencies. They are held in this fund until it can be determined what disbursements need to be made and to whom. Starting 2020, only the portion that is due to other entities or to individuals are accounted for in this fund. In 2021, projected receipts and disbursements are \$103,800, with the estimated balance of \$8,830 at the end of 2021.

Fund 634 was established in 2020 to implement a new mandated fiduciary reporting requirement for monies collected for other agencies other than state court. This includes sales and leasehold excise taxes and other fees collected on behalf of other agencies and remitted to them. The 2021 estimated receipts and disbursements are \$206,805. There is no anticipated fund balance at the end of the year, as monies collected are remitted at the close of each month.

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CITY REVENUE DESCRIPTION

Revenue is the money that comes from taxes, fees and charges, and intergovernmental disbursements. The revenue collected is then used to provide a range of municipal services, including public safety, street maintenance, development services, parks and recreation and human services. The non-operating part of the budget accounts for principal and interest payments on outstanding debts, capital improvements, and reserves. Revenues in 2021 will continue to be reviewed throughout the year and will be adjusted accordingly.

Each of the funds detailed within the 2021 Budget have a specific purpose and responsibility. The funds act much like separate checking accounts maintained by family members. Each fund accounts for all revenues and all expenditures/expense transactions that occur throughout the year. This allows the City to accurately record revenues and authorize and monitor expenditures as to source and purpose for greater accountability and improved efficiency. This is critical because most of the City's funds are legally restricted to specific activities.

Most traditional local government functions, including legislative services; legal; administration; finance; police; fire; parks and recreation; planning and building inspections; facility maintenance; and street maintenance are budgeted within the General Fund.

Following is a list of many of the funding sources for the City. This list is not meant to be all-inclusive but is meant to assist in understanding how and where much of the money comes from in the support of general services of the City.

TAXES

Property Tax – Regular and Emergency Medical Service (EMS) Levy

Property tax levies are typically used by local governments for operating and maintenance costs. They are not commonly used for capital improvements.

Property taxes are the second largest source of revenue in the General Fund for the City. All real and personal property (except where exempt by law) is assessed by the Lewis County Assessor at 100 percent of the property's true and fair market value. Every parcel in the county must be physically inspected and reappraised at least once every six years. Assessed values are adjusted each year based on market value changes. The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities, including Chehalis. Collections are distributed after the end of each month. Property tax revenues are recognized when cash is received by the City of Chehalis. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

Cities and counties with a population under 10,000 may not increase their total levy amount more than 1% annually, known as the "levy lid" (excluding levies for new construction or increases in state-assessed utility valuations) over the previous year's lawful levy amount. However, local governments can exceed the 1% levy lid if they have banked capacity available under RCW 84.55.092. If a jurisdiction did not take the maximum 1% increase in the past, it will have banked capacity available. The City of Chehalis has a banked capacity of approximately \$243,000 going into 2021 tax levy year.

Local governments may also exceed the 1% levy lid for one or more years if they have not reached their statutory levy rate limit through a "levy lid lift". This option requires voter approval with a simple majority of votes. The maximum rate allowed by state law for cities is \$3.60 per \$1,000 assessed valuation (AV). An additional \$0.225 is allowed for a taxing district that has a Firemen's Pension Fund and is also in a library and/or fire district, for a total of \$3.825. The maximum allowable rate for Chehalis' regular levy is \$3.325 ($\$3.60 + \$0.225 - \$0.5 = \3.325), because the City has annexed to the Timberland Regional Library system and relinquished up to \$.50 of the \$3.60 maximum.

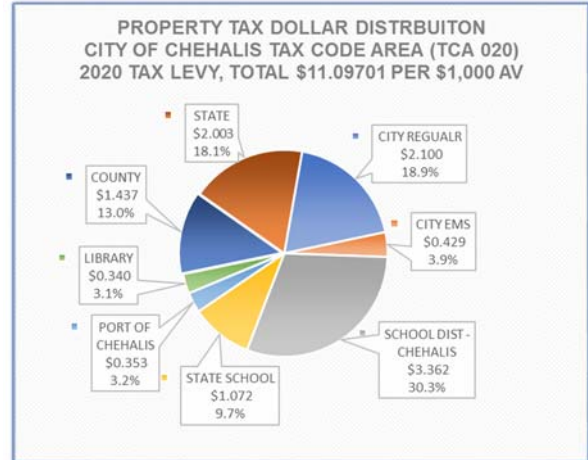
The new construction levy does not increase the overall tax rate paid by property owners. The annual tax impact on a property owner is usually different than the percent increase of the levy, since it depends on several factors such as changes in the assessed valuation of the property, growth in the City's overall assessed valuation, and levy

increases by other taxing districts. While new growth and development will increase the City's property tax revenues, providing services to these areas will also increase operating and maintenance costs.

Although property taxes represent a major source of funding for City services, the portion of each property owner's total tax bill allocated to the City is relatively small.

Regular Levy: The 2020 regular property tax levy by the City was \$2.100 per \$1,000 of assessed valuation. \$0.225 of the \$2.100 was allocated by the Council to the LEOFF 1 OPEB reserve fund to provide funding for the City's LEOFF 1 police and firefighter retirees. The remaining revenue generated by the regular tax levy is currently used for operations and maintenance.

EMS Levy: The state authorizes a rate up to \$0.50 per \$1,000 AV in property tax for emergency medical purposes. The citizens of Chehalis passed an emergency medical service ballot measure in 1989 to assess \$0.25 per \$1,000 AV for EMS equipment and supplies. In 1993, they again passed an additional \$0.25 per \$1,000 AV, and the use was broadened to include all emergency medical costs including staffing. The 2020 EMS levy rate was \$0.429 per \$1,000 AV.



The following schedule shows property tax receipts for the last ten years.

USE	2020 [^]	2019 ¹	2018	2017 ²	2016	2015	2014	2013	2012 ³	2011
General Purpose	\$ 882,775	\$ 1,419,034	\$ 1,284,729	\$ 1,317,799	\$ 1,239,018	\$ 1,247,319	\$ 1,221,741	\$ 1,205,330	\$ 1,211,882	\$ 1,193,144
Firemen's Pension & LEOFF 1 OPEB [^]	\$ 105,093	\$ 162,518	\$ 156,379	\$ 143,492	\$ 134,426	\$ 134,353	\$ 130,733	\$ 129,107	\$ 133,322	\$ -
EMS	\$ 202,001	\$ 323,613	\$ 309,136	\$ 314,676	\$ 297,504	\$ 234,598	\$ 231,302	\$ 228,349	\$ 230,646	\$ 228,407
TOTAL	\$ 1,189,869	\$ 1,905,165	\$ 1,750,244	\$ 1,775,967	\$ 1,670,948	\$ 1,616,270	\$ 1,583,776	\$ 1,562,786	\$ 1,575,850	\$ 1,421,551

Foot Notes:

[^] Tax Collected Year-to-date 10/30/2020

[^]Starting 2020, \$0.225/\$1000 AV is being allocated to provide funding for LEOFF1 retiree medical benefits (OPEB).

¹ Ord NO. 994-B authorized \$81,719 use of banked capacity. The City has approximately \$243,000 banked capacity going into 2021 tax levy year.

² Industrial Area Annexation

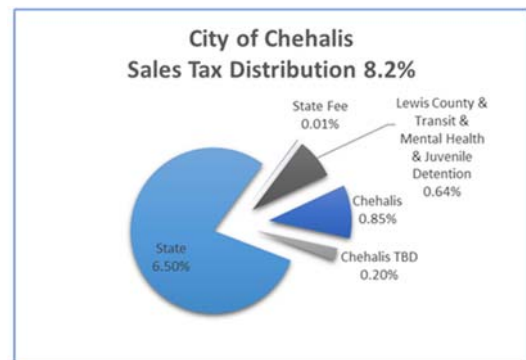
³ Ordinance 884.B. 10.7% increase over 2011 regular levy amount to provide funding for Firemen's Pension Fund.

Retail Sales and Use Tax

Sales tax is levied on the sale of consumer goods (except most food products and services) and construction. The amount of revenue generated by sales tax fluctuates from year to year due to changes in the economy, buying habits of consumers, and the level of construction taking place in the City. Local governments may collect a tax on retail sales of up to 1.0%.

Counties may impose a non-voted 0.1% sales tax for criminal justice purposes. This sales tax may only be imposed by the county, but the county must share its revenue with all cities and towns in the county.

The combined sales tax rate for Chehalis, WA is 8.2%. This is the total of state, county, city sales tax, and City of Chehalis Transportation Benefit District (TBD) rates. The Washington State sales tax rate is currently 6.5%, in addition the State deducts a 0.01% administration fee and Lewis County receives 0.64%. The City of Chehalis TBD receives 0.2%. The City's effective rate is 0.85%.



Utility Taxes

Utility taxes are levied on the gross operating revenues that public and private utilities earn from operations within the boundaries of the City. This applies to electric, natural gas, water, sewer, surface water, solid waste, cable TV, and telephone. There are no restrictions on the tax rates for water, sewer, surface water, and solid waste utilities.

However, legislation passed in 1982 limits the tax rate on electric, gas, steam, and telephone utilities to 6%. The City must ask voters to approve a rate higher than 6% for these utilities.

Cell phone and pager services may be taxed at the same rate as other telephone services; however, the federal internet Tax Freedom Act Amendments Act of 2007, Public Law 110-108, prohibits the imposition of state and local taxes on internet services.

In Chehalis, a 6% tax is collected on cable TV, electricity, natural gas, telephone, water, sewer, and garbage.

Real Estate Excise Tax (REET)

Real Estate Excise Tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The State levies this tax at the rate of 1.28%.

Cities are also authorized (RCW 82.46) to impose a local tax of 0.25% of the purchase price of real estate within the city limits. The Growth Management Act authorizes collection of another 0.25%. Both the first and second 0.25% are to be used solely for financing capital projects specified in the City's Capital Facilities Plan. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and parks. In addition, the first 0.25% may be used for acquisition of parks and recreation facilities. However, the acquisition of land for parks is not a permitted use of the second 0.25% funds.

The revenue source could be applied directly to a specific project or need in the Capital Facilities Plan, or it could be used for bond redemption.

Business & Occupation (B&O) Tax

RCW 35.11 authorizes cities to collect this tax on the gross revenue or gross income of businesses conducting business within the City limits, not to exceed a rate of 0.2%.

B&O taxes are imposed by the legislative body and do not require voter approval unless the rate exceeds 0.2% of gross receipts or gross income. However, all ordinances that imposes B&O tax for the first time or raise rates must provide for a referendum procedure using the procedures in RCW 35.21.706, regardless of whether or not the city has otherwise adopted powers of initiative and referendum.

All revenues generated by a B&O tax are unrestricted and may be used for any lawful governmental purpose. The City of Chehalis does not have this tax, so this revenue source is not available.

Hotel/Motel Tax

Hotel/Motel tax is levied upon charges made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and other transient accommodations in the City. Most cities or towns may impose a lodging tax up to 4%. There are two lodging tax options: 1) A "basic" or "state-shared" lodging tax up to 2% (RCW 67.28.180) that is taken as a credit against the 6.5% state sales tax rate, so that the lodging patron does not see any tax increase. Since the tax is taken as a credit against the state sales tax, what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction. 2) An "additional" or "special" lodging tax up to 2% on top of the state sales tax rate that results in a higher tax bill for the patron. If a city imposes both options at the maximum rate, that would bring the total local lodging tax rate to 4%. The City of Chehalis imposes both options at the maximum rate.

The lodging tax is imposed on all charges for furnishing lodging at hotels, motels, and similar establishments (including bed & breakfasts and RV parks) for a continuous period of less than one month. It is collected and administered by the Washington State Department of Revenue. State law requires that these taxes be credited to a special fund with limitations on use, principally to generate tourism/convention activities that bring new visitors to our area, as prescribed by RCW 67.28.310. The City of Chehalis has created the Tourism Fund for this purpose. Cities with over 5,000 population, like Chehalis, are required to have a "Lodging Tax Advisory Committee" of at least five members appointed by the City Council.

Leasehold Excise Tax

The State of Washington imposes a 12.84% leasehold excise tax on the act or privilege of occupying or using publicly owned, or specified privately owned, real or personal property. In addition, any city or town is authorized to levy and collect a leasehold excise tax up to 4% of the taxable rent on the occupancy or use of the same publicly owned real or personal property within its jurisdictional limits. Counties have similar leasehold excise tax authority up to a rate of 6%. Revenues are unrestricted and may be used for any lawful governmental purpose. Leasehold excise taxes imposed by cities and counties are credited against the 12.84% state leasehold excise tax. These local leasehold excise taxes do not require voter approval. The City imposes a 4% leasehold excise tax of taxable rent. The City collects the 12.84% leasehold tax and remits the full amount to the Department of Revenue (DOR). The DOR, after deducting an administrative fee, distributes the taxes back to cities on a bimonthly basis.

LICENSES & PERMITS

Building Related Permits

This category consists primarily of revenue collected by the Planning & Building Department. Included in this category are building permits, plumbing permits, and mechanical permits. Fees imposed for permits are typically subject to a base charge determined by the type of permit, plus additional fees determined by either the dollar value or size (square foot or number of units) of the project.

Planning/Land Development Permits

Approvals for the use of property, including subdivisions, special use permits, and site plan reviews comprise this category of revenue and also includes civil plan review charges. Fees are typically set to reflect the relative cost to process the application, with permits that require a public hearing having higher fees due to the cost of the Hearing Examiner and public notices.

Business Licenses and Permits

This category includes the issuance of business licenses. The fee structure for business permits is typically an annual fee or one-time charge depending on the particular type of license or permit. The City of Chehalis also requires businesses with no physical presence in Chehalis that are doing business in the City (e.g. contractors) to obtain a business license through the State.

Franchise Fees

Franchise fees are charges levied on private utilities for the right to use city streets, alleys and other public properties. Cable TV franchise fees are governed by federal rather than state law and may be levied at a rate of five percent of gross revenues, regardless of the cost of managing the franchise process. The Federal Communication Commission ruled in 2002 that cable companies do not have to pay franchise fees on cable modem services.

INTERGOVERNMENTAL REVENUES

State Shared Revenues

The State of Washington shares some of the revenues it collects with counties, cities, and towns across the state. These revenues come from a variety of sources and are often distributed on a per capita basis, although some shared revenues are distributed according to other criteria. State shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

The population figure used in the 2021 Budget is 7,550 as determined by the Office of Financial Management for Washington State as of April 1, 2020. This figure is important when determining distribution of state shared revenues on a per capita basis. The table shows the amount of state shared revenues projected in the 2021 Budget as provided by MRSC.

2021 State Shared Revenues - Estimated			
Share Revenues	Per Capita Amount	Total Population	Est. 2021 Revenue
Liquor Profits	\$ 7.90	7,550	\$ 59,650
Liquor Tax	\$ 5.66	7,550	\$ 42,730
Criminal Justice - Population Based	\$ 0.33	7,550	\$ 2,490
Criminal Justice - Special Program	\$ 1.17	7,550	\$ 8,830
Motor Vehicle Fuel Tax	\$ 20.07	7,550	\$ 151,530
Increased MVFT	\$ 1.17	7,550	\$ 8,834
Multi-Modal Distribution	\$ 1.34	7,550	\$ 10,120
Marijuana Excise Tax*	\$ -	7,550	\$ 39,400
Total	\$ 37.64		\$ 323,584

*Combination of per capita and retail sales. Used last 3-year average revenues.

Motor Vehicle Excise Tax

State shared revenues also include motor vehicle excise tax and local vehicle license fees. Revenues must be spent for “highway purposes”, including the construction, maintenance, and operation of city streets.

Liquor Excise Tax and Liquor Profits

In Washington State, liquor sales were controlled by a state-operated monopoly until Initiative 1183 passed in November 2011 which privatized the distribution and retail sale of liquor, effective June 1, 2012. The markups on liquor have been replaced as a state revenue source by license fees that are paid to the state by retailers and distributors. Liquor revenue is received by the cities from two sources - liquor excise taxes and liquor profits.

Liquor excise tax is imposed on liquor and wine sales. Two percent of the distribution must be used to support approved alcoholism or drug addiction programs.

The Liquor and Cannabis Board (LCB), formerly known as the Liquor Control Board, collects revenue in the form of license fees from retailers and distributors under Initiative 1183. The LCB continues to call these funds “liquor profits” and will continue to distribute to cities and counties on a quarterly basis. Two percent of receipts must be distributed for the support of alcoholism or drug addiction programs, and 20.23% of distribution is restricted to use for public safety purposes.

Marijuana Excise Tax

The Legislature amended the state’s marijuana regulatory and taxation system in 2013, providing for revenue sharing with cities and counties. A portion of the state’s marijuana excise tax is distributed to cities and counties depending on their marijuana policies and regulations. The regulatory approach that city adopts, as well as the number of local marijuana retailers, will determine whether the city receives any marijuana excise tax revenue (and how much). There are two separate components to marijuana excise tax distributions: 1) Per capita share: Distributed on a strictly per capita (population) basis to all cities, towns, and counties that allow the siting of marijuana producers, processors, AND retailers. Any jurisdiction that prohibits marijuana producers, processors, OR retailers is not eligible. 2) Retail share: Distributed to all cities, towns, and counties where licensed marijuana retailers are physically located, and in proportional share to total statewide marijuana retail sales.

The restrictions on the use of marijuana excise tax revenues are somewhat murky, as there is no clear statute stating how the funds must be used. However, the notes in RCW 69.50.540 reference RCW 69.50.101 and the state intent of Initiative 502, which states that marijuana legalization will “[allow] law enforcement resources to be focused on violent and property crimes, education, health care, research, substance abuse prevention”. Payments are distributed quarterly on the last business day of March, June, September, and December. The 2021 budget includes an estimated revenue of \$39,400.

Criminal Justice Revenues

The Washington State Legislature approved the Criminal Justice Funding Act in a special session of the Legislature in July 1990. The principal focus of the Act is to provide funding for county and city criminal justice systems, including police protection, mitigation of congested court systems, and relief of overcrowded jails. The City of Chehalis currently qualifies in two of the five possible funding areas for cities: Special Programs and Population. Distributions come in several forms, but all are restricted to use for Criminal Justice purposes.

Motor Vehicle Fuel Tax (Gas Tax)

Fuel taxes in Washington are assessed as cents per gallon sold, not the dollar value of the sales, which means that MVFT distributions depend on the number of gallons sold, not the price per gallon. Cities and towns receive MVFT distributions on a per capita basis. Revenues must be placed in a designated city street fund and used for highway or street purposes, including the construction, maintenance, and operations of city streets and roads. Cities must use at least 0.42% for pedestrian, equestrian, or bicycle trails, unless such amount would be \$500 or less per year. The gas tax revenue is budgeted in the Arterial Street fund.

Increased Motor Vehicle Fuel Tax and Multi-Modal Distribution

Counties, cities and towns receives a share of the multi-modal funds and the increase in fuel tax as a result of 2ESSB 5987. The state provides a set amount of revenue deposited into the Multimodal Transportation Account to counties, cities and towns. One-half of the funds are to be distributed to cities as provided under RCW 46.68.110(4). The legislation, adopted in 2015, provided for direct distributions to be phased in from FY 2016-2017. Beginning

with FY 2018, 2ESSB 5987 provides over \$25 million annually to counties, cities, and towns, allocable as follows: Increase MVFT \$11,719,000 per year; Multi-modal funds \$13,393,000 per year. These revenues are split equally between cities and counties. City distributions are based on population, while county distributions are established by the same County Road Administration Board (CRAB) formula as the MVFT and set at the annual CRAB board meeting in late July.

CHARGES FOR SERVICES

Planning and Development Fees

These fees are collected for services related to the issuance of permits and the review of plans for compliance with City codes. Fees are generally collected at a level estimated to recover the cost of the service provided.

Water Utility Rates

Water revenues fund costs associated with the operations of the water system, repairs and maintenance to the system, and fund needed capital improvements to the utility for growth and overall system operations. Revenues are garnered through rate charges to customers, system development charges to new customers, interest earnings on investments, and other connection charges.

Wastewater Utility Rates

Wastewater revenues fund costs associated with the operations of the wastewater system, repairs and maintenance to the system, and fund needed capital improvements to the utility as needed for growth and overall system operations. Revenues are garnered through rate charges to customers, system development charges to new customers, interest earnings on investments, and other connection charges and fees.

Stormwater Utility Rates

Stormwater revenues collected from customers are used to fund operations and maintenance of the stormwater collection system, support capital improvements to the system, assist with education and outreach, and financially support street infrastructure capital improvements that have stormwater elements.

MISCELLANEOUS REVENUE

Investment Income

In the City of Chehalis, available cash is invested with the Local Government Investment Pool and certain U.S. Government securities. The amount of interest received will vary with interest rates and the amount of cash available for investment during any particular budget year. Interest income is allocated to City funds according to average cash balance.

Rentals and Leases

Sources of rental and lease income include the rental of City owned facilities for events, the leasing of City owned land for cell-tower usage, and the Airport hangars and the Airport owned land for commercial business.

Other Financing Sources

Other financing sources represent those funding sources that are one-time or non-recurring in nature. Examples include general long-term debt issue such as general obligation bonds, bank loans, interfund loans, insurance proceeds, restitutions, and grants.

Interfund Transfers

Some funds receive revenues from other funds in the form of an interfund transfer. These transfers may represent payments for service, an operating transfer, or a concentration of revenues for a specific project.

#####

ORDINANCE NO. 1013-B

**AN ORDINANCE OF THE CITY OF CHEHALIS, WASHINGTON,
ADOPTING THE BUDGET OF THE CITY OF CHEHALIS FOR THE YEAR
2021 AND PROVIDING FOR THE EFFECTIVE DATE HEREOF.**

THE CITY COUNCIL OF THE CITY OF CHEHALIS, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Attached hereto and identified as Exhibit "A," in summary form, are the total of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined for the budget of the City for 2021, and by this reference said Exhibit "A," showing a total estimated ending fund balance of \$18,302,913 is incorporated herein as if set forth in full and the same is hereby adopted in full.

Section 2. This ordinance is a legislative act delegated by statute to the City Council of the City of Chehalis, is not subject to referendum and shall take effect the 2nd day of December, 2020.

PASSED by the City Council of the City of Chehalis, Washington, and **APPROVED** by its Mayor, at a regularly scheduled open public meeting thereof this 23rd day of November, 2020.



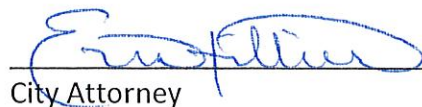
Mayor

Attest:



City Clerk

Approved as to form and content:



City Attorney

Ordinance No. 1013-B
Exhibit "A"
CITY OF CHEHALIS
2021 BUDGET SUMMARY - ALL FUNDS

FUND NO.	FUND NAME	ESTIMATED BEGINNING FUND BALANCE 01/01/2021	REVENUES	TRANSFERS IN	EXPENDITURES	TRANSFERS OUT	ESTIMATED ENDING FUND BALANCE 12/31/2021	INCREASE (DECREASE) IN FUND BALANCE	% CHANGE
001	General Fund (Current Expense)	\$ 1,089,814	\$ 9,693,089	\$ -	\$ 9,829,925	\$ 307,844	\$ 645,134	\$ (444,680)	-40.8%
003	Dedicated Street	68,794	150	116,800	184,520	-	1,224	(67,570)	-98.2%
004	Building Abatement	52,632	100	-	-	-	52,732	100	0.2%
102	Arterial Street	92,883	160,600	-	166,400	-	87,083	(5,800)	-6.2%
103	Transportation Benefit District	2,009,364	1,100,000	-	980,850	-	2,128,514	119,150	5.9%
107	Tourism	53,148	219,500	-	185,000	71,563	16,085	(37,063)	-69.7%
110	Compensated Absences Reserve	200,548	400	-	200,000	-	948	(199,600)	-99.5%
115	LEOFF 1 OPEB Reserve	10,049	100	244,000	168,300	-	85,849	75,800	754.3%
195	Community Development Block Grant	23,934	50	-	1,000	-	22,984	(950)	-4.0%
197	HUD Block Grant	87,647	180	-	2,000	-	85,827	(1,820)	-2.1%
200	General Obligation Bond	-	-	301,934	301,934	-	-	-	0.0%
301	Public Facilities Reserve	254,116	500	-	-	-	254,616	500	0.2%
302	Automotive/Equipment Reserve	42,188	100	-	15,000	-	27,288	(14,900)	-35.3%
305	First Quarter REET	209,247	115,100	-	-	130,196	194,151	(15,096)	-7.2%
306	Second Quarter REET	232,715	110,700	-	-	75,131	268,284	35,569	15.3%
402	Garbage	8,122	6,115	-	6,100	-	8,137	15	0.2%
404	Wastewater	4,832,040	5,513,500	-	5,645,270	-	4,700,270	(131,770)	-2.7%
405	Water	6,284,970	3,263,897	-	3,619,407	-	5,929,460	(355,510)	-5.7%
406	Storm and Surface Water	1,504,416	716,465	-	889,100	-	1,331,781	(172,635)	-11.5%
407	Airport	1,530,242	2,102,911	-	2,068,865	-	1,564,288	34,046	2.2%
611	Firemen's Pension	965,248	15,480	-	13,300	78,000	889,428	(75,820)	-7.9%
633*	Custodial Court Fund	8,830	103,800	-	103,800	-	8,830	-	0.0%
634*	Custodial Other Agency Fund	-	206,805	-	206,805	-	-	-	0.0%
TOTALS		\$ 19,560,947	\$ 23,329,542	\$ 662,734	\$ 24,587,576	\$ 662,734	\$ 18,302,913	\$ (1,258,034)	-6.4%

*Funds 633 and 634 are custodial funds which the city holds funds as a custodian for a period of time. This money does not belong to the City.

**CITY OF CHEHALIS
2021 REVENUE BUDGET SUMMARY - ALL FUNDS**

FUND NO.	FUND NAME	ESTIMATED BEGINNING CASH JANUARY 1, 2021	REVENUES	TRANSFERS IN	TRANSFER TYPE	TOTAL REVENUES	2021 TOTAL APPROPRIATION WITH FUND BALANCE
001	General Fund (Current Expense)	\$ 1,089,814	\$ 9,693,089	\$ -	1	\$ 9,693,089	\$ 10,782,903
003	Dedicated Street	68,794	150	116,800	1, 2	116,950	185,744
004	Building Abatement	52,632	100	-		100	52,732
102	Arterial Street	92,883	160,600	-		160,600	253,483
103	Transportation Benefit District	2,009,364	1,100,000	-		1,100,000	3,109,364
107	Tourism	53,148	219,500	-		219,500	272,648
110	Compensated Absences Reserve	200,548	400	-		400	200,948
115	LEOFF 1 OPEB Reserve	10,049	100	244,000	1	244,100	254,149
195	Community Development Block Grant	23,934	50	-		50	23,984
197	HUD Block Grant	87,647	180	-		180	87,827
200	General Obligation Bond	-	-	301,934	2	301,934	301,934
301	Public Facilities Reserve	254,116	500	-		500	254,616
302	Automotive/Equipment Reserve	42,188	100	-		100	42,288
305	First Quarter REET	209,247	115,100	-		115,100	324,347
306	Second Quarter REET	232,715	110,700	-		110,700	343,415
402	Garbage	8,122	6,115	-		6,115	14,237
404	Wastewater	4,832,040	5,513,500	-		5,513,500	10,345,540
405	Water	6,284,970	3,263,897	-		3,263,897	9,548,867
406	Storm and Surface Water	1,504,416	716,465	-		716,465	2,220,881
407	Airport	1,530,242	2,102,911	-		2,102,911	3,633,153
611	Firemen's Pension	965,248	15,480	-		15,480	980,728
633*	Custodial Court Fund	8,830	103,800	-		103,800	112,630
634*	Custodial Other Agency Fund	-	206,805	-		206,805	206,805
TOTALS		\$ 19,560,947	\$ 23,329,542	\$ 662,734	4	\$ 23,992,276	\$ 43,553,223

Transfer Types: 1=Operating, 2=Debt Service, 3=Capital, Equity or Reserves

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**CITY OF CHEHALIS
2021 EXPENDITURE BUDGET SUMMARY - ALL FUNDS**

FUND NO.	FUND NAME	OPERATING PURPOSE	DEBT SERVICE PURPOSE	CAPITAL PURPOSE	RESERVE PURPOSE	TRANSFERS OUT	TRANSFER TYPE	TOTAL EXPENDITURES & TRANSFERS OUT	ESTIMATED ENDING CASH	2021 TOTAL APPROPRIATION WITH FUND BALANCE
001	General Fund (Current Expense)	\$ 9,637,507	\$ 114,432	\$ 77,986	\$ -	\$ 307,844	1, 2	\$ 10,137,769	\$ 645,134	\$ 10,782,903
003	Dedicated Street	156,000	28,520					184,520	1,224	185,744
004	Building Abatement							-	52,732	52,732
102	Arterial Street	166,400						166,400	87,083	253,483
103	Transportation Benefit District			980,850				980,850	2,128,514	3,109,364
107	Tourism	185,000				71,563	2	256,563	16,085	272,648
110	Compensated Absences Reserve	200,000						200,000	948	200,948
115	LEOFF 1 OPEB Reserve	168,300						168,300	85,849	254,149
195	Community Development Block Grant	1,000						1,000	22,984	23,984
197	HUD Block Grant	2,000						2,000	85,827	87,827
200	General Obligation Bond		301,934					301,934	-	301,934
301	Public Facilities Reserve			-				-	254,616	254,616
302	Automotive/Equipment Reserve			15,000				15,000	27,288	42,288
305	First Quarter REET					130,196	2	130,196	194,151	324,347
306	Second Quarter REET					75,131	2	75,131	268,284	343,415
402	Garbage	6,100						6,100	8,137	14,237
404	Wastewater	3,332,400	1,879,904	432,966				5,645,270	4,700,270	10,345,540
405	Water	2,477,555	235,886	905,966				3,619,407	5,929,460	9,548,867
406	Storm and Surface Water	549,798	-	339,302				889,100	1,331,781	2,220,881
407	Airport	1,255,895	99,470	713,500				2,068,865	1,564,288	3,633,153
611	Firemen's Pension	13,300				78,000	1	91,300	889,428	980,728
633*	Custodial Court Fund	103,800						103,800	8,830	112,630
634*	Custodial Other Agency Fund	206,805						206,805	-	206,805
TOTALS		\$ 18,461,860	\$ 2,660,146	\$ 3,465,570	\$ -	\$ 662,734		\$ 25,250,310	\$ 18,302,913	\$ 43,553,223

Transfer Types: 1=Operating, 2=Debt Service, 3=Capital, Equity or Reserves

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ALL FUNDS
SUMMARY OF BUDGET TOTALS
FUND TOTALS INCLUDING FUND BALANCES
Expenditures Plus Ending Cash Balance

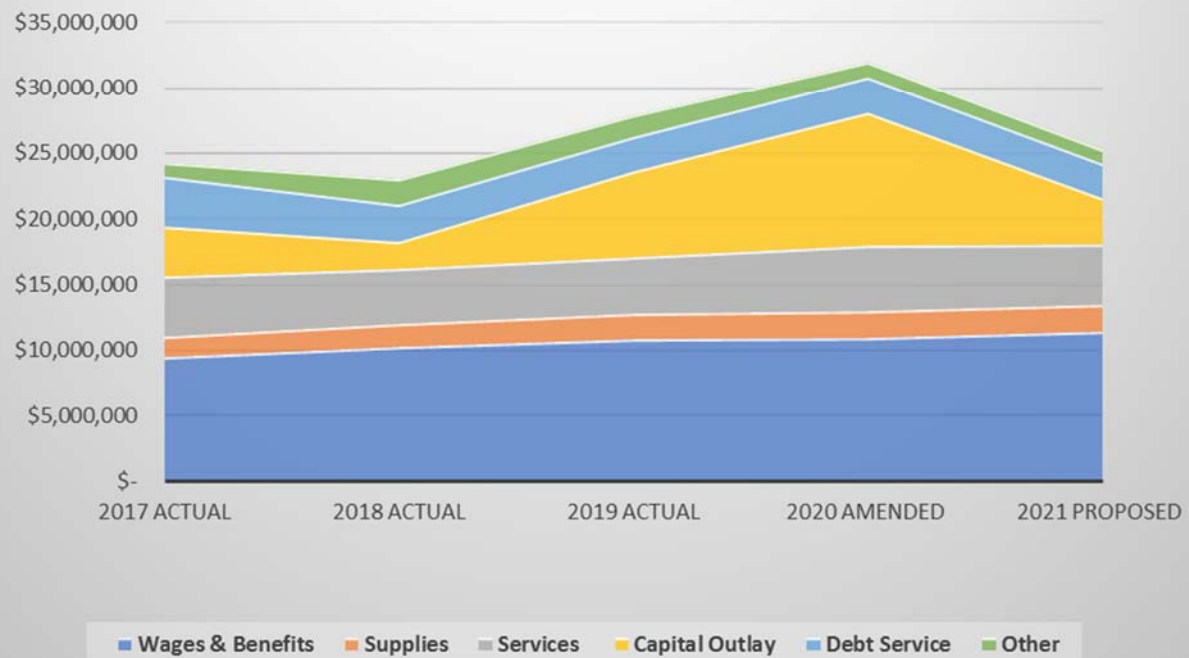
FUND NAME	2018 Actual	2019 Actual	2020 Adopted Budget	2020 Amended Budget	2021 Adopted Budget	2021 Change from 2020 Amended Budget	% Change
General	\$ 11,810,404	\$ 12,081,154	\$ 11,077,346	\$ 11,364,276	\$ 10,782,903	\$ (581,373)	-5.1%
Dedicated Street	338,928	375,602	256,030	270,314	185,744	(84,570)	-31.3%
Building Abatement	101,209	183,032	104,665	104,632	52,732	(51,900)	-49.6%
Arterial Street	280,050	286,068	284,663	258,902	253,483	(5,419)	-2.1%
Transportation Benefit District	1,528,637	2,335,556	3,195,340	4,427,245	3,109,364	(1,317,881)	-29.8%
Tourism	566,829	629,147	457,248	615,631	272,648	(342,983)	-55.7%
Compensated Absences Reserve	93,841	196,908	200,402	200,548	200,948	400	0.2%
LEOFF 1 OPEB Reserve	-	-	233,549	233,549	254,149	20,600	8.8%
1982-93 CDBG	24,190	24,654	24,958	24,934	23,984	(950)	-3.8%
HUD Block Grant	86,259	87,927	89,559	89,647	87,827	(1,820)	-2.0%
General Obligation Bonds	102,507	99,863	160,915	160,915	301,934	141,019	87.6%
Public Facilities Reserve	920,666	3,847,443	1,255,095	3,600,672	254,616	(3,346,056)	-92.9%
Auto/Equipment Reserve	94,311	279,906	231,608	244,271	42,288	(201,983)	-82.7%
First Quarter Percent REET	305,576	177,193	240,957	249,229	324,347	75,118	30.1%
Second Quarter Percent REET	394,958	186,524	257,384	265,871	343,415	77,544	29.2%
Garbage	13,797	13,769	14,946	14,732	14,237	(495)	-3.4%
Wastewater	10,304,332	10,731,464	10,370,444	10,955,386	10,345,540	(609,846)	-5.6%
Water	10,250,673	10,866,113	10,404,351	11,176,196	9,548,867	(1,627,329)	-14.6%
Storm and Surface Water	1,772,044	1,999,853	2,127,240	2,195,749	2,220,881	25,132	1.1%
Airport	3,075,673	5,561,908	3,275,548	3,809,480	3,633,153	(176,327)	-4.6%
Firemen's Pension	911,124	1,071,679	1,050,986	1,045,518	980,728	(64,790)	-6.2%
Custodial Court Fund	284,930	316,551	285,244	281,340	112,630	(168,710)	-60.0%
Custodial Other Agency Fund	-	-	-	-	206,805	206,805	0.0%
TOTALS	\$ 43,260,938	\$ 51,352,314	\$ 45,598,478	\$ 51,589,037	\$ 43,553,223	\$ (8,035,814)	-15.6%

ALL FUNDS

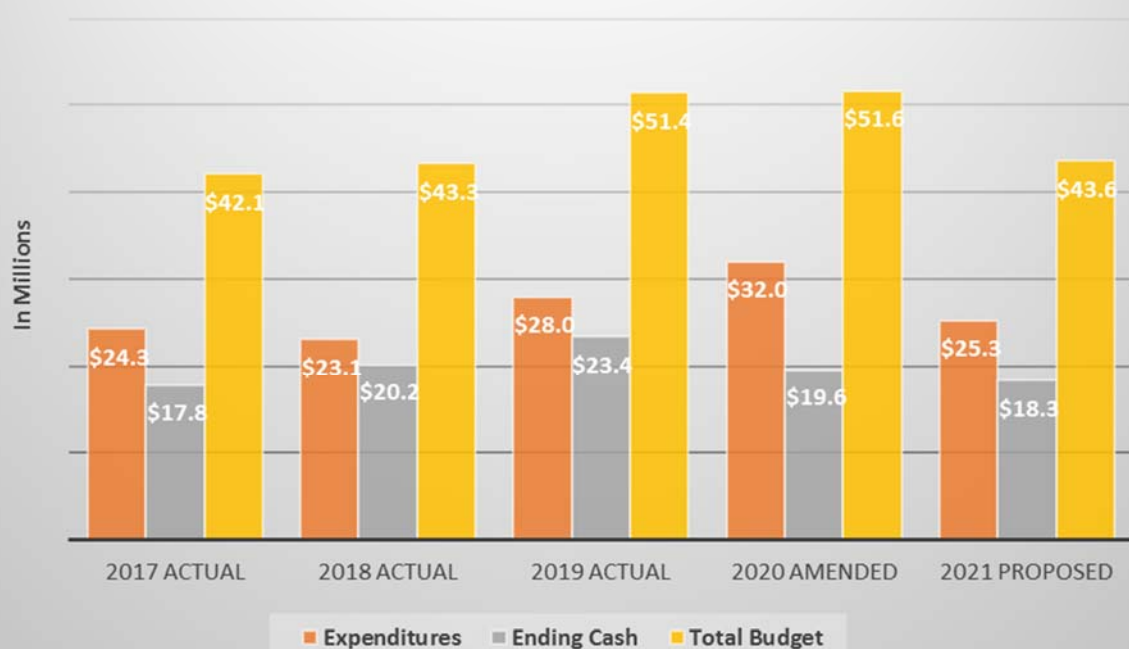
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Category	2018 Actual	2019 Actual	2020 2nd Amended Budget	2020 YTD Actual 8/31/2020	2021 Adopted Budget	2021 Change from 2020 Amended Budget	% Change
REVENUE SOURCE							
Tax Revenues:							
Property Tax	\$ 1,750,244	\$ 1,905,165	\$ 1,937,842	\$ 1,134,853	\$ 1,980,859	\$ 43,017	2.2%
Sales Tax	5,108,799	5,155,589	4,893,500	3,389,473	4,898,100	4,600	0.1%
Sales Tax - TBD	1,154,400	1,153,653	1,098,620	766,744	1,096,000	(2,620)	-0.2%
Hotel/Motel Tax	248,811	258,216	191,950	132,269	219,500	27,550	14.4%
Utility Tax	1,594,782	1,591,058	1,592,635	1,078,436	1,619,400	26,765	1.7%
Real Estate Excise Tax	255,354	225,624	220,840	129,096	224,900	4,060	1.8%
Other Taxes	55,336	58,476	50,168	45,241	54,700	4,532	9.0%
Total Tax Revenues	10,167,726	10,347,781	9,985,555	6,676,112	10,093,459	107,904	29.0%
Other Revenues:							
Licenses and Permits	172,745	235,162	195,780	142,980	200,720	4,940	2.5%
Intergovernmental Grants	537,898	3,620,571	2,295,662	1,161,430	38,860	(2,256,802)	-98.3%
State Shared Revenues	423,024	447,216	434,104	324,738	457,150	23,046	5.3%
Fees for Goods and Services	9,383,585	9,743,587	9,400,630	6,214,744	9,689,905	289,275	3.1%
Hookup/Connection Fees	137,265	256,347	269,440	53,293	237,250	(32,190)	-11.9%
Capacity Charge	277,378	277,378	277,380	138,689	277,400	20	0.0%
Fines and Penalties	214,207	210,616	210,160	103,077	211,100	940	0.4%
Interest Earnings	325,916	454,369	312,780	171,441	63,601	(249,179)	-79.7%
Rents and Leases	1,254,574	1,284,108	1,183,204	768,374	1,292,211	109,007	9.2%
Other Misc. Revenues	321,474	1,389,038	48,020	318,716	32,400	(15,620)	-32.5%
Custodial Receipts	672,396	722,213	589,101	370,821	401,025	(188,076)	-31.9%
Interfund Loan Repayment	16,590	68,308	69,490	46,173	70,911	1,421	2.0%
Interfund Loan Financing	279,427	-	-	-	-	-	0.0%
Other Financing	1,620	894,945	2,225,000	-	250,000	(1,975,000)	-88.8%
Contributions from General Fund- Prop Tax	156,379	162,518	-	-	-	-	0.0%
Contributions from General Fund- Fire Ins Tax	-	13,934	14,875	-	13,550	(1,325)	-8.9%
Transfers In	1,134,555	1,027,827	676,366	361,233	662,734	(13,632)	-2.0%
Total Other Revenues	15,309,033	20,808,137	18,201,992	10,175,709	13,898,817	(4,303,175)	-331.4%
TOTAL REVENUES	\$ 25,476,759	\$ 31,155,918	\$ 28,187,547	\$ 16,851,821	\$ 23,992,276	\$ (4,195,271)	-14.9%
EXPENDITURES							
Salaries/Wages	\$ 6,763,446	\$ 7,232,271	\$ 7,307,678	\$ 4,685,724	\$ 7,729,410	421,732	5.8%
Benefits	3,502,286	3,624,474	3,643,677	2,169,172	3,718,602	74,925	2.1%
Supplies	1,794,977	1,965,605	2,025,816	1,316,269	2,090,315	64,499	3.2%
Services	4,182,976	4,313,919	5,000,571	2,787,975	4,570,128	(430,443)	-8.6%
Capital Outlay	2,001,141	6,524,072	10,142,571	3,297,551	3,465,570	(6,677,001)	-65.8%
Debt Service and Issuance Cost	2,808,305	2,485,436	2,591,085	1,147,314	2,587,359	(3,726)	-0.1%
Interfund Loan	279,427	-	-	-	-	-	0.0%
Interfund Loan Repayment	18,196	73,841	73,600	48,525	72,787	(813)	-1.1%
Custodial Disbursement	579,229	630,727	569,555	314,280	310,605	(258,950)	-45.5%
Transfer Out	1,134,555	1,027,827	683,366	361,234	662,734	(20,632)	-3.0%
Interfund Service	3	(2)	(9,829)	(1)	-	9,829	-100.0%
Dposit Refunds	-	72,655	-	100,076	42,800	42,800	0.0%
TOTAL EXPENDITURES	\$ 23,064,541	\$ 27,950,825	\$ 32,028,090	\$ 16,228,119	\$ 25,250,310	\$ (6,777,780)	-21.2%
Increase (Decrease) in Fund Balance	\$ 2,412,218	\$ 3,205,093	\$ (3,840,543)	\$ 623,702	\$ (1,258,034)	\$ 2,582,509	-67.2%
Beginning Cash, January 1	17,784,179	20,196,396	23,401,490	23,401,490	19,560,947	(3,840,543)	-16.4%
ENDING CASH, DECEMBER 31	\$ 20,196,397	\$ 23,401,489	\$ 19,560,947	\$ 24,025,192	\$ 18,302,913	\$ (1,258,034)	-6.4%

City of Chehalis Expenditure Budget by Category - All Funds Five Year History



City of Chehalis 5 Year Budget History All Funds Total Including Fund Balances



2021 Capital Budget

Department/Description	PROJECT CODE	2020 Amended Budget 2nd	2020 YTD 10/15/2020	2021 Adopted Budget
General Fund (001)				
Facilities and Parks - Spare Pump		\$ 7,500	\$ -	\$ 7,500
Facilities and Parks - Mower		15,000	17,799	-
Facilities and Parks - Mower Lease Payment		12,542	13,570	12,542
Facilities and Park-Asset Management Software		3,100	849	540
Facilities and Parks - Little League Fencing Project		33,770	33,763	-
Facilities and Parks - Variable Frequent Drive for Toy Pump at Pool		-	-	7,000
Facilities and Parks - RV Park Restroom Renovation		-	-	50,000
Subtotal for Facilities and Parks		71,912	65,981	77,582
Fire - SCBA Units		26,540	26,540	-
Planning - Permit software upgrade		33,000	22,516	-
Recreation - Event Management Software		3,700	373	-
Street - Generator set for Public Works Office		18,935	13,945	-
Street - Lease payment for KIP plotter		674	562	-
Street - 3% Public Works Director vehicle		-	-	404
Subtotal for Street		19,609	14,507	404
Total General Fund		154,761	129,917	77,986
Dedicated Street Fund				
Variable message board		17,000	16,332	-
Total Dedicated Street Fund		17,000	16,332	-
Transportation Benefit District (TBD) Fund				
Pacific Avenue Reconstruction - Design & Engineering	T008.1003	195,000	8,069	30,000
Pacific Avenue Reconstruction (Between Main & Park Street) - Construction	T008.1006	1,150,000	-	681,300
Kresky Ave - Design	T009.1003	13,000	14,713	-
Kresky Ave - Construction	T009.1006	97,000	490,954	-
Snively Avenue - Construction Engineering	Y008.1003	10,492	6,893	-
Snively Avenue - Construction	Y008.1006	52,844	-	-
Main Street Resurfacing - Market to R/R (10% City) - Construction & CE	T010.1006/1003	68,395	45,580	69,550
Main Street Resurfacing - Market to R/R (90% TIB) - Construction & CE	T010.1006/1003	786,150	-	-
Chehalis Avenue Reconstruction - Design	T011.1003	45,000	31,759	200,000
Total TBD Fund		2,417,881	566,209	980,850
Public Facilities Reserve Fund				
Shaw Aquatics Center Pool Liner Project		319,163	303,287	-
Recreation Park Renovation Construction		1,242,393	1,125,892	-
Fire Station Land - G.O Tech & Survey		30,000	86,127	-
Fire station land purchase		1,200,000	1,200,005	-
Fire station land preparation for temporary buildings		195,000	-	-
Fire station temporary buildings		335,000	-	-
Total Public Facilities Reserve Fund		3,321,556	2,715,311	-
Automotive Equipment Reserve Fund				
Police - Patrol vehicle		49,000	-	-
Police - Admin Car		25,000	25,357	-
Fire - 1 Ton Truck for Brush Fire		40,000	-	-
Fire - Electronic Gurney		45,306	-	-
Fire - Hurst Tool		30,777	30,308	-
Parks and recreation - Admin car (used)		12,000	-	15,000
Total Automotive Equipment Reserve Fund		202,083	55,665	15,000
Wastewater Fund				
WAS Piping Modification - Construction	Y007.1006	150,000	50,583	-
WAS Piping Modification - Engineering	Y007.1003	33,000	-	-
Replace 2 computers		4,000	-	-
Generator Set for Public Works Office		18,935	-	-
Riverside Force Main Replacement Project - Engineering	Y006.1003	530,615	416,014	-
Riverside Force Main Replacement Project - Construction	Y006.1006	96,336	38,942	-
SBR Waste Piping Modification Project - Design		17,000	-	-
Snively Avenue - Engineering	Y008.1003	36,159	17,434	-
Snively Avenue - Construction	Y008.1006	182,173	-	-
Lease payment for Kip Plotter		2,898	-	2,966

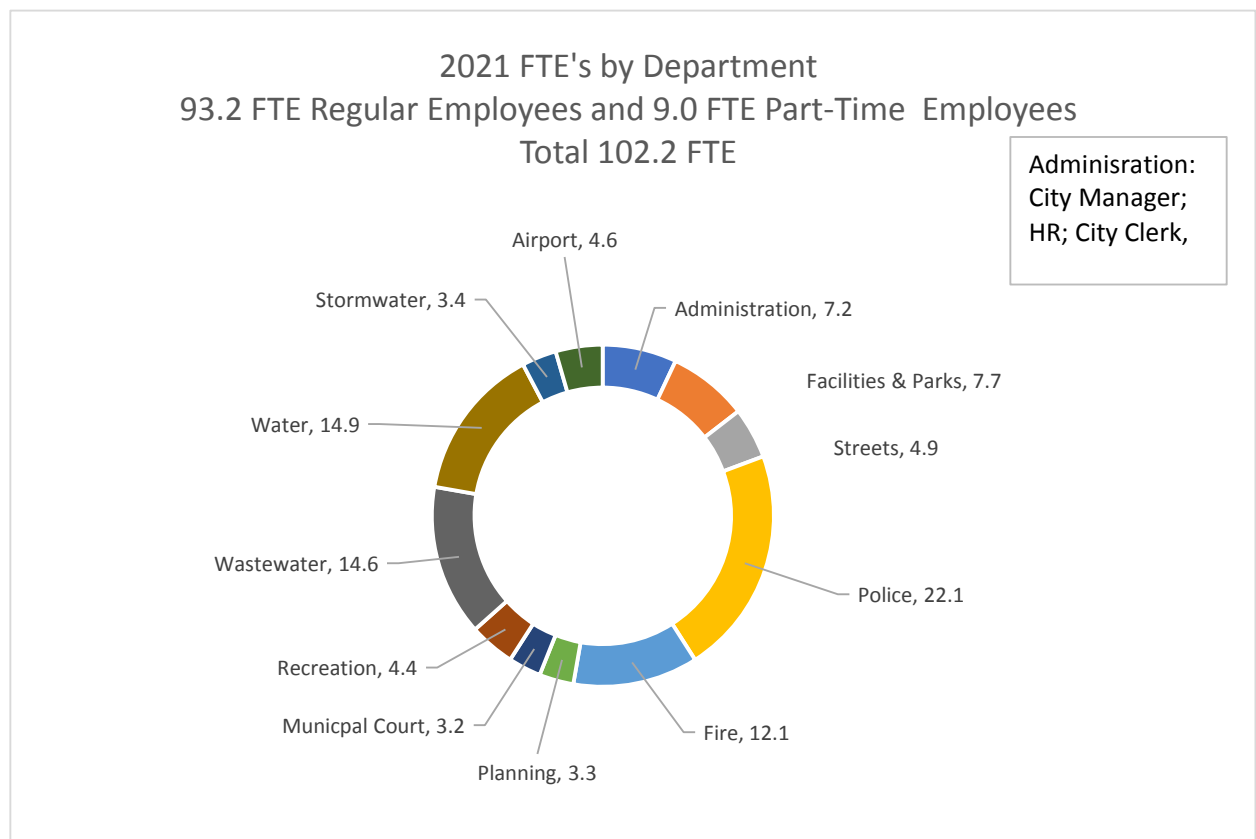
Department/Description	PROJECT CODE	2020 Amended Budget 2nd	2020 YTD 10/15/2020	2021 Adopted Budget
Wastewater Fund (Continued)		-	-	-
Construction for EQ1 and EQ2 Basin Connection		-	-	60,000
Construction of Equalization Basin Floating with Draw Line		-	-	30,000
Installation of Equalization Basin 1 Fence		-	-	20,000
Repair of I&I in Sewer System		-	-	250,000
Construction of Small Pump Station Upgrades (Communications & Control System)		-	-	20,000
Purchase of Sequence Batch Reactor (SBR) Controller		-	-	20,000
Purchase of Trench Shoring Box		-	-	15,000
Purchase of Connex Boxes		-	-	5,000
Purchase of Manlift for WWTP		-	-	10,000
Total Wastewater Fund		1,071,116	522,973	432,966
Water Fund				
Advertising		1,000	-	-
Generator set for Public Works Office		19,000	-	-
Replace a totaled vehicle		40,000	-	-
Fork Life at WFP		11,000	-	-
Replace windows and ceiling at WFP		35,000	-	35,000
Fluoride Machine		40,000	-	40,000
Design & Engineering Other		20,000	-	-
Chehalis Pump Station Replacement - Design & Engineering	W011.1003	275,000	57,176	130,000
Chehalis Pump Station Replacement - Construction	W011.1006	350,000	432,014	-
Pacific Ave Water Main Replacement (Main to Park St) - Design & Engineering	T008.1003	-	2,816	50,000
Pacific Ave Water Main Replacement (Main to Park St) - Construction	T008.1006	450,000	-	506,000
Chehalis Avenue Waterline Replacement - Design & Engineering	T011.1003	-	-	50,000
Chehalis Avenue Waterline Replacement - Construction	T011.1006	800,000	-	-
Snively Avenue - Engineering	Y008.1003	36,159	19,698	-
Snively Avenue - Construction	Y008.1006	182,173	-	-
Chehalis River Pump Line Replacement - Design & Permitting		-	-	60,000
Lease payment for KIP Plotter		2,965	-	2,966
Vehicle Replacement (pickup truck) for Water Filter Plant/Intake Operator		-	-	32,000
Total Water Fund		2,262,297	511,704	905,966
Storm & Surface Water Fund				
Pacific Avenue storm line replacement - Engineering	T008.1003	175,000	4,558	12,600
Pacific Avenue storm line replacement - Construction	T008.1006	-	-	326,298
Lease payment for KIP Plotter		200	168	404
Total Storm & Surface Water Fund		175,200	4,726	339,302
Airport Fund				
Restroom facilities and other		-	-	13,500
Hangar Doors		-	17,151	-
New Printer/Copier		11,500	-	-
Zero turn mower and other		23,000	14,741	-
Taxiway realignment project		116,000	55,063	-
Above ground fuel storage		500,000	-	700,000
Total Airport Fund		650,500	86,955	713,500
GRAND TOTAL		\$ 10,272,394	\$ 4,609,791	\$ 3,465,570

City of Chehalis
2021 Budget
Schedule of Interfund Transfers

Transfer-out (Transferring Fund)	Total Transfer Out	Transfer-In (Receiving Funds)			Total Transfer In	Purposes
		Dedicated Street Fund (003)	LEOFF 1 OPEB Reserve Fund (115)	G.O Bond Fund (200)		
General Fund	\$ 25,044			\$ 25,044	\$ 25,044	2011 LTGO City Hall debt service share 25%
General Fund	116,800	116,800			116,800	2.5% of sales tax for street maintenance
General Fund	166,000		166,000		166,000	22.5 cents per \$1,000 AV pension levy
Total General Fund (001)	307,844	116,800	166,000	25,044	307,844	
Tourism Fund	71,563			71,563	71,563	2019 LTGO Bond (Recreation Park) Debt Service
Total Tourism Fund (107)	71,563	-	-	71,563	71,563	
First Quarter REET Fund	130,196			130,196	130,196	2020 LTGO Bond (Fire Station Land) Debt Service
Total First Quarter REET Fund (305)	130,196	-	-	130,196	130,196	
Second Quarter REET Fund	75,131			75,131	75,131	2011 LTGO Bond (City Hall) Debt Service
Total Second Quarter REET Fund (306)	75,131	-	-	75,131	75,131	
Firemen's Pension Fund	78,000		78,000		78,000	LEOFF 1 Retiree Medical Benefits
Total Firemen's Pension Fund (611)	78,000	-	78,000	-	78,000	
					-	
Total Transfers	\$ 662,734	\$ 116,800	\$ 244,000	\$ 301,934	\$ 662,734	

EMPLOYEES
FULL TIME EQUIVALENTS (FTE)*
By Department and Division Within General Fund and By Fund Elsewhere

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Adopted Budget	2021 Changes from 2020
Total City Manager Employees (FTE)	2.00	2.00	2.00	2.00	0.00
Total City Clerk Employees (FTE)	1.00	1.00	1.00	1.00	0.00
Total Municipal Court Employees (FTE)	3.18	3.18	3.18	3.18	0.00
Total Finance Employees (FTE)	3.80	3.30	3.30	3.15	-0.15
Total Human Resources Employees (FTE)	1.00	1.00	1.00	1.00	0.00
Total Facilities & Parks Employees (FTE)	6.38	8.35	8.35	7.70	-0.65
Total Fire Employees (FTE)	14.10	14.10	14.10	12.10	-2.00
Total Planning & Building Employees (FTE)	2.55	2.55	3.25	3.30	0.05
Total Police Employees (FTE)	23.05	23.55	22.05	22.05	0.00
Total Recreation Employees (FTE)	6.58	5.52	5.52	4.40	-1.12
Total PW Street Employees (FTE)	4.21	4.48	4.04	3.93	-0.11
TOTAL GENERAL FUND	67.85	69.03	67.79	63.81	-3.98
Total Arterial Street Employees (FTE)	1.00	1.00	1.00	1.00	0.00
Total Wastewater Employees (FTE)	12.34	13.04	14.08	14.60	0.52
Total Water Employees (FTE)	13.67	14.36	13.86	14.86	1.00
Total Storm & Surface Water Employees (FTE)	3.24	3.81	3.27	3.36	0.09
Total Airport Employees (FTE)	4.40	4.60	4.55	4.55	0.00
TOTAL CITY-WIDE EMPLOYEES (FTE)	102.50	105.84	104.55	102.18	-2.37
Regular Full-Time & Part-Time Total	93.18	96.38	94.38	93.18	-1.20
Seasonal & Hourly Part-Time Total	9.32	9.46	10.17	9.00	-1.17



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GENERAL FUND & GENERAL FUND RESERVE FUNDS

The General Fund is the City's primary operating fund. In addition to the regular General Fund, the City has established sub-funds per the Council direction to set aside and account for specific activities. They include the Building Abatement Fund, Dedicated Street Fund, and Compensated Absences Fund.

GENERAL FUND - The General Fund is the City's general operating fund and accounts for all financial resources except those required to be accounted for in other funds and is generally considered to represent the ordinary operations of the City.

BUILDING ABATEMENT FUND -The Building Abatement Fund was established by the City Council in 2017 for the purpose of removing hazards to public health and safety and potentially address aesthetic concerns related to abandoned buildings in our community.

DEDICATED STREET FUND - Consistent with policy of the City Council, effective January 1, 2014, an allocation of 4% of the City's sales tax revenue is transferred to this fund to be used and accumulated for needed City street repairs and improvements.

LEOFF1 OPEB RESERVE FUND – The LEOFF1 OPEB Reserve Fund was established in 2020 for the purpose of providing funds to be used to pay for medical and long-term care benefits to LEOFF1 retirees.

COMPENSATED ABSENCES RESERVE FUND -The Compensated Absences Reserve Fund was established in 1985 for the purpose of setting aside funds to be used for compensation of employees for cash outs for unused accrued leaves, approved disability leaves, approved unemployment benefits, and authorized severance pay.

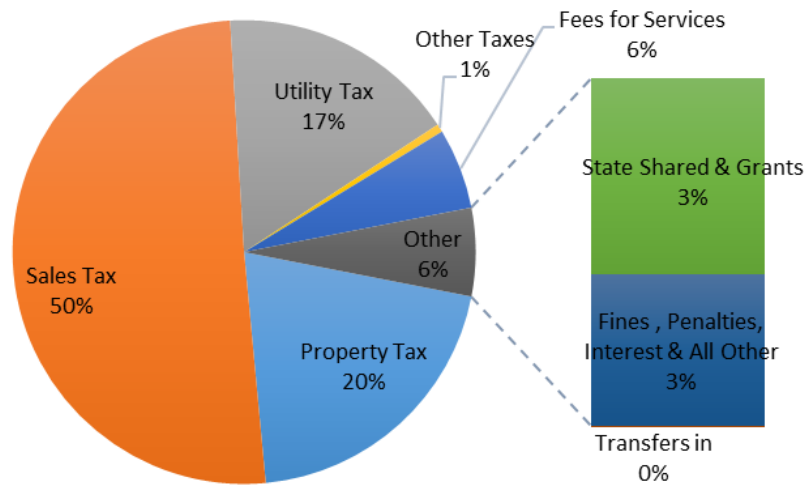
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GENERAL FUND

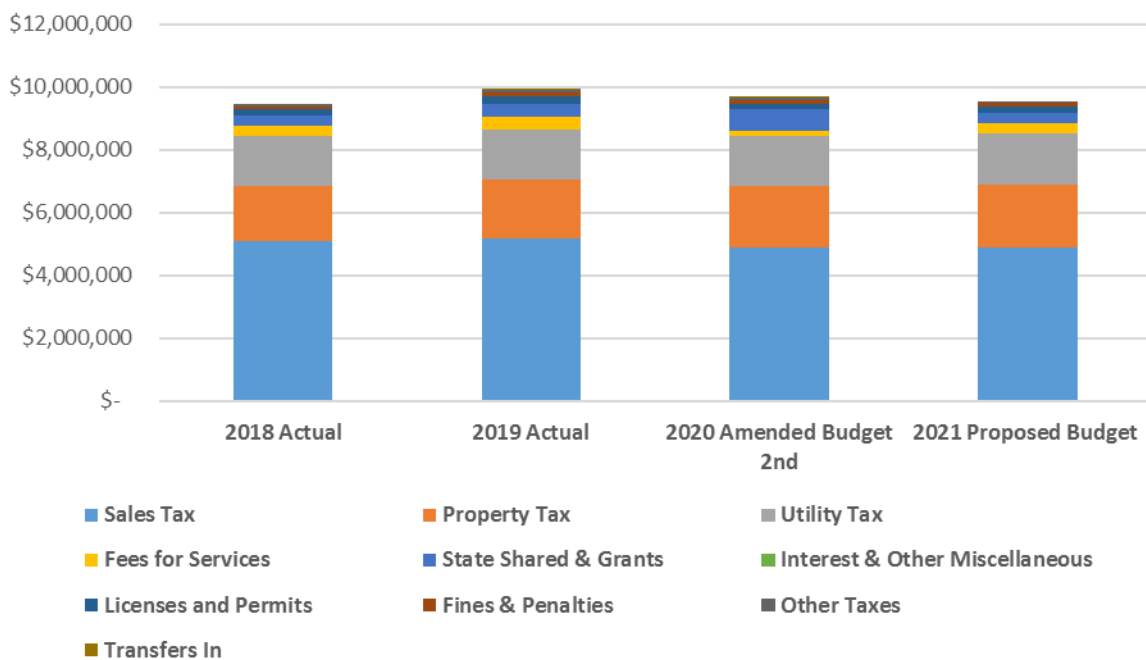
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

GENERAL FUND	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
REVENUE SOURCE							
Tax Revenues:							
Property Tax	\$ 1,750,244	\$ 1,905,165	\$ 1,937,842	\$ 1,134,853	\$ 1,980,859	\$ 43,017	2.2%
Sales Tax	5,108,799	5,155,589	4,893,500	3,389,473	4,898,100	4,600	0.1%
Utility Tax	1,594,782	1,591,058	1,592,635	1,078,436	1,619,400	26,765	1.7%
Other Taxes	55,336	58,476	50,168	45,241	54,700	4,532	9.0%
Total Tax Revenues	8,509,161	8,710,288	8,474,145	5,648,003	8,553,059	78,914	0.9%
Other Revenues:							
Licenses and Permits	172,745	235,162	195,780	142,980	200,720	4,940	2.5%
Intergovernmental Grants	73,689	135,593	369,297	53,525	38,860	(330,437)	-89.5%
State Shared Revenues	244,994	288,780	297,985	238,013	296,750	(1,235)	-0.4%
Fees for Services	325,759	390,811	180,670	138,106	343,900	163,230	90.3%
Fines and Penalties	116,089	121,965	120,190	79,422	119,400	(790)	-0.7%
Interest Earnings	43,682	52,876	30,800	21,451	25,100	(5,700)	-18.5%
Rents and Leases	98,600	93,227	36,310	18,865	90,100	53,790	148.1%
Miscellaneous Other	76,931	53,645	44,950	37,360	25,200	(19,750)	-43.9%
Custodial Receipts	106,314	114,545	107,025	66,372	-	(107,025)	-100.0%
Transfers In	-	80,000	45,000	-	-	(45,000)	-100.0%
Total Other Revenues	1,258,803	1,566,604	1,428,007	796,094	1,140,030	(287,977)	-20.2%
TOTAL REVENUES	\$ 9,767,964	\$ 10,276,892	\$ 9,902,152	\$ 6,444,097	\$ 9,693,089	\$ (209,063)	-2.1%
EXPENDITURES							
Salaries/Wages	\$ 4,783,975	\$ 4,965,432	4,957,606	3,263,920	\$ 5,146,350	\$ 188,744	3.8%
Benefits	2,439,551	2,469,406	2,207,002	1,378,049	2,288,782	81,780	3.7%
Supplies	421,715	378,281	422,536	212,239	449,129	26,593	6.3%
Services	1,842,591	2,129,141	2,490,817	1,349,672	2,199,446	(291,371)	-11.7%
Capital Outlay	164,764	35,543	154,761	106,023	77,986	(76,775)	-49.6%
Debt Service	114,432	117,477	114,432	76,288	114,432	-	0.0%
Custodial Disbursement	107,554	115,963	106,125	59,685	-	(106,125)	-100.0%
Transfer Out	568,502	867,498	245,332	157,200	307,844	62,512	25.5%
Interfund Charges	(436,942)	(459,711)	(424,149)	(287,223)	(446,200)	(22,051)	5.2%
TOTAL EXPENDITURES	\$ 10,006,142	\$ 10,619,030	\$ 10,274,462	\$ 6,315,853	\$ 10,137,769	\$ (136,693)	-1.3%
Balance	(238,178)	(342,138)	(372,310)	128,244	(444,680)	(72,370)	19.4%
Beginning Cash, January 1	\$ 2,042,440	\$ 1,804,262	1,462,124	1,462,124	\$ 1,089,814	\$ (372,310)	-25.5%
ENDING CASH, DECEMBER 31	\$ 1,804,262	\$ 1,462,124	\$ 1,089,814	\$ 1,590,368	\$ 645,134	\$ (444,680)	-40.8%
<i>Ending Cash % of Revenues</i>	<i>18.5%</i>	<i>14.2%</i>	<i>11.0%</i>	<i>24.7%</i>	<i>6.7%</i>		
<i>Ending Cash % of Expenditures</i>	<i>18.0%</i>	<i>13.8%</i>	<i>10.6%</i>	<i>25.2%</i>	<i>6.4%</i>		

City of Chehalis General Fund
2021 Total Revenue Budget \$9,693,089
Where The Money Comes From



City of Chehalis General Fund
Revenue Source Trend
Years 2018 to 2021

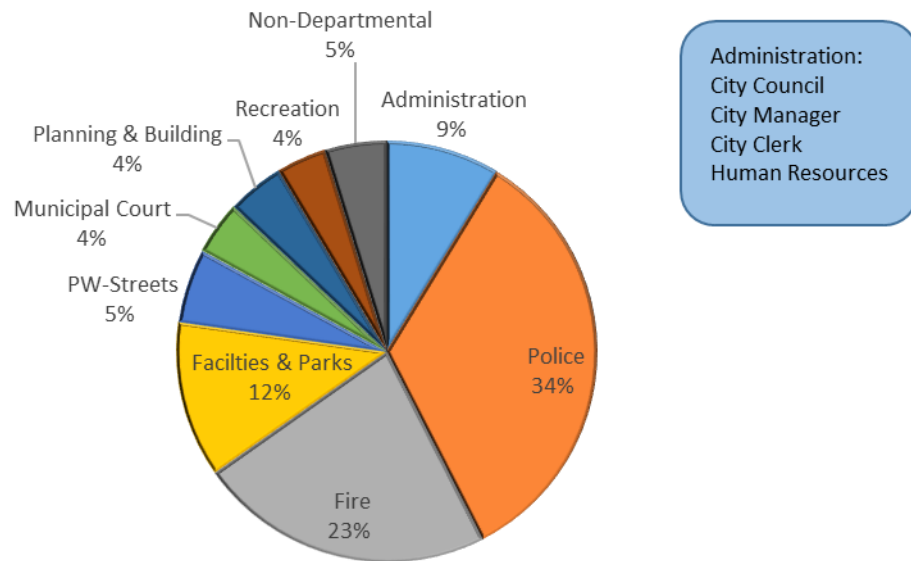


GENERAL FUND

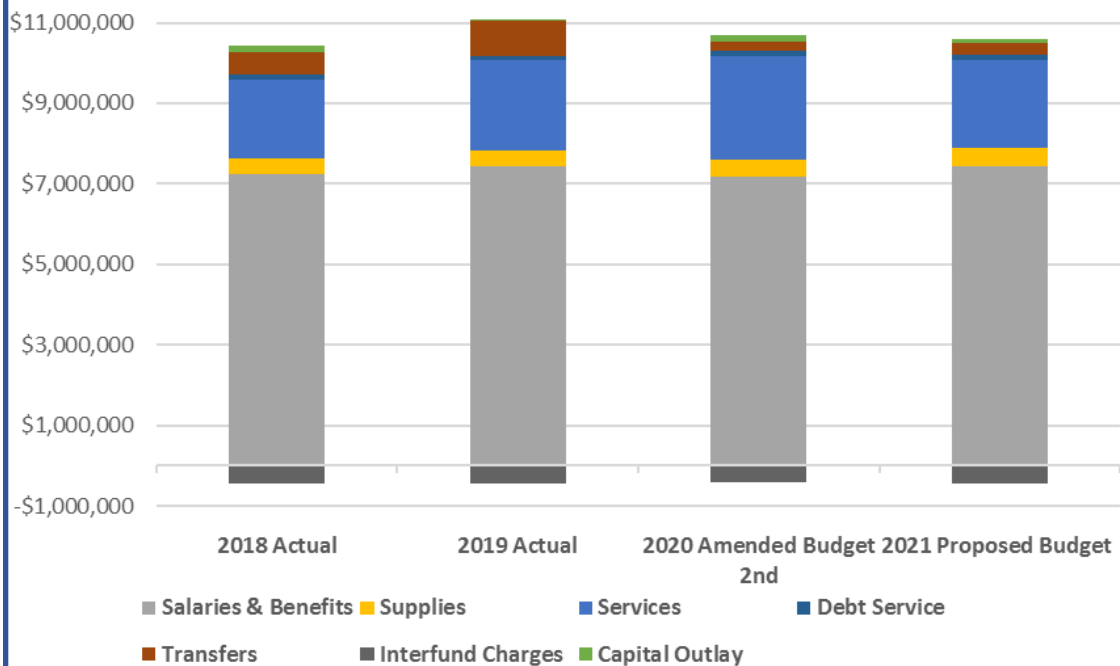
EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND DEPARTMENTS	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	2021 Changes from 2020 Amended	% Change from 2020 Amended
City Council	\$ 76,333	\$ 92,510	91,601	47,850	\$ 94,930	3,329	3.6%
City Manager	251,458	198,952	193,581	133,788	210,115	16,534	8.5%
City Clerk	73,304	81,195	85,367	52,769	96,925	11,558	13.5%
Finance	224,967	270,212	286,298	193,890	283,635	(2,663)	-0.9%
Facilities & Parks	1,014,852	1,096,475	1,086,372	703,162	1,220,358	133,986	12.3%
Nondepartmental	1,004,542	1,287,101	432,943	203,815	483,344	50,401	11.6%
Human Resources	108,180	165,809	139,311	81,662	122,050	(17,261)	-12.4%
Fire	2,271,952	2,275,940	2,432,267	1,536,626	2,305,215	(127,052)	-5.2%
Legal Service	-	72,700	75,673	48,514	76,700	1,027	1.4%
Municipal Court	457,249	479,432	492,338	315,920	414,900	(77,438)	-15.7%
Planning and Building	317,148	352,714	661,637	265,417	443,680	(217,957)	-32.9%
Police	3,186,765	3,195,859	3,327,132	2,177,514	3,422,310	95,178	2.9%
Public Works - Streets	550,995	574,084	620,487	345,101	574,257	(46,230)	-7.5%
Recreation	468,397	476,047	349,455	209,825	389,350	39,895	11.4%
TOTAL EXPENDITURES	\$ 10,006,142	\$ 10,619,030	10,274,462	6,315,853	\$ 10,137,769	(136,693)	-1.3%

**City of Chehalis General Fund
2021 Total Expenditures Budget \$10,137,769
Where the Money Goes**



**City of Chehalis
General Fund Expenditures Trend by Category
Years 2018 to 2021**



FUND: 001 - GENERAL FUND					REVENUES (001)				
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Property Taxes									
001.311.010.00	REAL AND PERSONAL PROPERTY TAX	\$ 1,275,262	\$ 1,402,982	\$ 1,442,862	\$ 820,330	\$ 1,466,851		\$ 1,466,851	1.7%
001.311.010.01	REAL/PERSONAL PROP TAX DELINQ	9,467	16,052	-	21,661	-		-	0.0%
001.311.010.10	PROPERTY TAX-FIRE PENSION %	155,291	160,624	166,049	97,717	177,977		177,977	7.2%
001.311.010.11	PROPERTY TAX-DELQ-FIRE PENSION%	1,088	1,894	-	2,481	-		-	0.0%
001.311.011.00	REAL/PERSONAL TAXES-EMS LEVY	307,070	319,755	328,931	187,565	336,031		336,031	2.2%
001.311.011.01	DELINQUENT PROP TAXES-EMS LEVY	2,066	3,858	-	5,099	-		-	0.0%
Total Property Taxes		1,750,244	1,905,165	1,937,842	1,134,853	1,980,859	-	1,980,859	2.2%
Sales and Use Taxes									
001.313.011.00	LOCAL RETAIL SALES & USE TAX	4,915,030	4,918,795	4,706,060	3,262,138	4,673,200		4,673,200	-0.7%
001.313.061.00	BROKERED NATURAL GAS SALES & USE TAX	55,281	80,344	53,460	31,556	76,300		76,300	42.7%
001.313.071.00	CRIMINAL JUSTICE SALES & USE TAX	138,488	156,450	133,980	95,779	148,600		148,600	10.9%
Total Sales and Use Taxes		5,108,799	5,155,589	4,893,500	3,389,473	4,898,100	-	4,898,100	0.1%
Utility Business Taxes									
001.316.041.00	ELECTRIC	583,712	610,697	560,389	392,886	584,900		584,900	4.4%
001.316.043.00	GAS	142,900	126,810	143,760	110,221	137,800		137,800	-4.1%
001.316.045.00	GARBAGE/SOLID WASTE UTIL TAXES	77,531	82,167	76,268	63,334	78,700		78,700	3.2%
001.316.046.01	CABLE UTILITY TAX	101,915	99,369	102,365	74,376	101,200		101,200	-1.1%
001.316.047.00	TELEPHONE	210,175	186,231	208,068	121,713	201,500		201,500	-3.2%
001.316.048.00	B&O TAXES ON UTILITIES - WATER	178,849	178,343	172,135	101,500	185,100		185,100	7.5%
001.316.049.00	B&O TAXES ON UTILITIES - WW	299,700	307,441	329,650	214,406	330,200		330,200	0.2%
Total Utility Business Taxes		1,594,782	1,591,058	1,592,635	1,078,436	1,619,400	-	1,619,400	1.7%
Other Taxes									
001.317.020.00	LEASEHOLD EXCISE TAX	55,336	58,476	50,168	45,241	54,700		54,700	9.0%
Total Other Taxes		55,336	58,476	50,168	45,241	54,700	-	54,700	9.0%
Business License & Permit Fees									
001.321.030.00	POLICE & PROTECTIVE-FIREWORKS	500	500	620	400	500		500	-19.4%
001.321.091.01	FRANCHISE TAXES-US SPRINT	360	180	180	-	200		200	11.1%
001.321.091.02	FRANCHISE TAX - COMCAST	79,160	81,164	81,010	60,332	80,400		80,400	-0.8%
001.321.099.00	OTHER BUSINESS LICENSES & PERMITS	27,322	33,663	29,040	21,595	30,000		30,000	3.3%
001.322.010.00	BUILDING PERMITS	55,644	109,972	75,640	52,751	80,400		80,400	6.3%
001.322.030.00	ANIMAL LICENSES	1,905	2,250	2,280	1,400	2,100		2,100	-7.9%
001.322.040.00	RIGHT-OF-WAY OCCUPANCY PERMITS	6,350	5,600	5,580	2,150	5,800		5,800	3.9%
001.322.090.00	OTHER LICENSES & PERMITS-FIRE SAFETY	630	835	460	1,596	600		600	30.4%
001.322.090.01	GUN PERMITS/DEALERS	874	998	970	2,756	720		720	-25.8%
Total Business License & Permit Fees		172,745	235,162	195,780	142,980	200,720	-	200,720	2.5%
Intergovernmental Revenues									
001.331.016.60	DOJ - BULLET-PROOF VEST PROGRAM	1,614	1,411	-	520	-		-	0.0%
001.333.020.60	US DOT STATE & COMMUNITY HWY SAFETY	1,304	-	-	-	-		-	0.0%
001.333.097.03	FEMA DISASTER GRANT-07 FLOOD	19,621	5,633	-	-	-		-	0.0%
001.334.000.90	MAIN STREET B & O CREDIT	37,500	37,500	37,500	37,500	37,500		37,500	0.0%
001.334.001.20	OTHER JUDICIAL AGENCIES	4,623	3,720	10,000	10,350	-		-	-100.0%
001.334.001.83	07 FLOOD MILITARY DEPT DISASTER GRANT	3,270	940	-	-	-		-	0.0%
001.334.001.85	09 FLOOD MILITARY DEPT DISASTER GRANT	100	-	-	-	-		-	0.0%
001.334.002.70	ST GRANT - REC & CONSERVATION FUNDING	-	85,000	316,676	-	-		-	-100.0%
001.334.004.90	DEPT OF HEALTH	1,222	1,266	1,266	1,260	1,260		1,260	-0.5%
001.335.000.91	PUD PRIVILEGE TAX	75,113	75,880	73,920	81,388	75,000		75,000	1.5%
001.336.000.71	MULTIMODAL TRANSPORTATION	10,554	10,403	10,250	5,136	10,250		10,250	0.0%
001.336.000.98	CITY ASSISTANCE	-	10,945	16,700	16,766	13,800		13,800	-17.4%
001.336.000.99	STREAMLINED SALES TAX MITIGATION	3,539	-	-	-	-		-	0.0%
001.336.000.20	CRIM JUST-POP/HIGH CRIM	-	29,380	29,100	29,104	29,100		29,100	0.0%
001.336.006.21	CRIM JUST-POP/VIO CRIM	2,175	2,253	2,340	1,751	2,490		2,490	6.4%
001.336.006.26	CRIM JUST - SPECIAL PROGRAMS	7,861	8,105	8,440	6,275	8,830		8,830	4.6%
001.336.006.41	MARIJUANA ENFORCEMENT	-	-	-	-	-		-	0.0%
001.336.006.42	MARIJUANA EXCISE TAX	44,584	34,485	39,280	17,446	39,400		39,400	0.3%
001.336.006.51	DUI CITIES	1,109	1,047	1,280	795	1,100		1,100	-14.1%
001.336.006.91	FIRE INSURANCE PREMIUM TAX	-	13,934	14,875	14,875	14,400		14,400	-3.2%
001.336.006.94	LIQUOR EXCISE TAX	37,915	41,088	41,370	34,234	42,730		42,730	3.3%
001.336.006.95	LIQUOR BOARD PROFITS	62,144	61,260	60,430	30,243	59,650		59,650	-1.3%
001.337.009.22	INTERLOCAL-TRAINING COST SHARE LCFD#6	4,000	-	-	-	-		-	0.0%
001.337.009.41	WCIA GRANTS-REIMBURSEMENTS	320	-	3,715	3,715	-		-	-100.0%

FUND: 001 - GENERAL FUND					REVENUES (001)				
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
001.337.009.42	AWC Grants	-	-	-	-	-		-	0.0%
001.337.040.00	TIMBER EXCISE TAX - LC	115	123	140	180	100		100	-28.6%
Total Intergovernmental Revenues		318,683	424,373	667,282	291,538	335,610	-	335,610	-49.7%
Charges for Services									
001.341.032.00	D/M COURT RECORD SERVICES	42	42	40	10	-		-	-100.0%
001.341.033.00	WARRANT COSTS	8,532	10,793	9,640	6,920	9,700		9,700	0.6%
001.341.062.00	MUNICIPAL COURT COPIES	41	-	20	35	-		-	-100.0%
001.341.070.01	CONCESSION PROCEEDS/POOL	-	4,241	-	-	1,400		1,400	0.0%
001.341.070.02	CONCESSION PROCEEDS/REC	-	52	20	-	-		-	-100.0%
001.341.070.03	CONCESSION PROCEEDS/COMMISSIONS	-	357	310	-	200		200	-35.5%
001.341.081.00	WORD PROCESSING/PRINTING	211	60	180	-	200		200	11.1%
001.341.081.01	PRINTING/COPYING - PD	96	-	110	-	100		100	-9.1%
001.341.081.02	PRINTING/COPYING - PUBLIC RECORDS	58	333	190	26	200		200	5.3%
001.342.010.00	LAW ENFORCEMENT SERVICES	1,018	1,066	1,290	1,768	1,100		1,100	-14.7%
001.342.010.02	LAW ENFORCEMENT - DNA COLLECTION	6	69	20	-	-		-	-100.0%
001.342.010.03	LAW ENFORCEMENT SVCS - OCDETF	5,069	977	-	693	2,000		2,000	0.0%
001.342.021.00	FIRE PROTECTION SERVICES	-	-	-	-	-		-	0.0%
001.342.021.01	INTERGOV'TL FIRE INVESTIGATIONS	14,108	20,925	-	-	-		-	0.0%
001.342.021.02	INTERGOV'TL FIRE - SCBA AIR	900	-	-	-	500		500	0.0%
001.342.021.03	FIRE PROTECTIVE SVCS-GREEN HILL	25,053	25,053	25,050	25,053	25,100		25,100	0.2%
001.342.021.05	FIRE CHIEF SERVICE - LCDF#6	-	31,139	31,140	31,139	-		-	-100.0%
001.343.021.06	INTERGOV'T AMBULACE SVC CONSORTIUM	-	-	-	1,333	-		-	0.0%
001.342.033.00	ADULT PROBATION SERVICE CHARGE	12,525	18,496	16,420	12,589	15,800		15,800	-3.8%
001.342.036.00	ELECTRONIC MONITORING-PRISONER	7,785	8,557	7,770	6,649	8,000		8,000	3.0%
001.342.037.00	LAW ENFORCEMENT SER (FNGRPRNT)	150	70	250	30	200		200	-20.0%
001.342.038.00	PRE-CONVICTION SUPERVISION COSTS	12,760	10,105	12,510	4,998	11,800		11,800	-5.7%
001.342.050.00	DUI EMERGENCY RESPONSE	751	781	780	361	800		800	2.6%
001.343.030.00	ELECTRICITY/GAS SALES SERVICES	-	-	30	-	-		-	-100.0%
001.344.010.00	ROADS MAINT & REPAIR CHGS	-	-	-	3,000	-		-	0.0%
001.344.010.93	ADMINISTRATIVE FEE	1,068	50	400	-	500		500	25.0%
001.345.011.00	DUMP/DISPOSAL FEES	1,690	2,538	1,950	849	2,100		2,100	7.7%
001.345.023.00	ANIMAL CONTROL	1,725	1,730	1,470	385	1,600		1,600	8.8%
001.345.081.00	ZONING, SUBDIVISION FEES	-	-	190	-	100		100	-47.4%
001.345.083.00	PLAN CHECKS	30,716	59,211	43,620	26,859	44,500		44,500	2.0%
001.345.083.01	HEARING EXAMINER SERVICES	450	2,838	1,320	450	1,500		1,500	13.6%
001.345.089.01	COM DEV ADMINISTRATIVE FEES	300	100	210	200	200		200	-4.8%
001.347.030.01	OPEN SWIM / POOL ADMISSION	90,130	80,763	-	277	96,900		96,900	0.0%
001.347.030.02	POOL RENTALS	5,860	7,777	-	277	7,800		7,800	0.0%
001.347.060.00	PROGRAM FEES/CLASS	67,008	57,024	25,740	14,130	62,000		62,000	140.9%
001.347.060.01	PROGRAM FEES/SWIM LESSONS	32,197	29,565	-	75	30,900		30,900	0.0%
001.347.060.02	REC TOURNEY/LEAGUES/EVENTS	5,510	12,982	-	-	15,600		15,600	0.0%
001.347.060.03	FITNESS CLASSES	-	3,117	-	-	3,100		3,100	0.0%
Total Charges for Services		325,759	390,811	180,670	138,106	343,900	-	343,900	90.3%
Fines/Forfeitures									
001.352.030.00	MANDATORY INSURANCE COST	76	148	130	30	100		100	-23.1%
001.353.010.00	TRAFFIC INFRACTIONS/NON-PARKIN	35,993	33,613	33,360	24,560	34,300		34,300	2.8%
001.353.070.00	NON-TRAFFIC INFRACTIONS	1,321	1,707	1,680	314	1,600		1,600	-4.8%
001.354.009.00	PARKING INFRACTIONS	6,570	8,858	8,120	4,469	7,800		7,800	-3.9%
001.355.020.00	DRIVING WHILE INTOXICATED	9,234	7,686	8,330	4,412	8,400		8,400	0.8%
001.355.080.00	OTHER CRIMINAL TRAFFIC	20,364	24,056	22,390	16,024	22,300		22,300	-0.4%
001.356.050.03	DRUG/ALCOHOL SPEC ASSESSMENT	1,685	1,856	1,720	2,627	1,800		1,800	4.7%
001.356.090.00	NON-TRAFFIC MISDEMEANOR	13,503	13,729	13,960	8,156	13,700		13,700	-1.9%
001.357.033.00	PUBLIC DEFENSE COSTS	27,159	30,048	30,290	18,725	29,200		29,200	-3.6%
001.359.000.00	LATE PAYMENT FEES	150	230	170	75	200		200	17.6%
001.359.000.03	FINES & PENALTIES - NSF's	34	34	40	30	-		-	-100.0%
Total Fines/Forfeitures		116,089	121,965	120,190	79,422	119,400	-	119,400	-0.7%
Interest Earnings									
001.361.011.00	INTEREST EARNINGS	23,122	25,186	8,080	6,166	1,500		1,500	-81.4%
001.361.040.00	INTEREST-CONTRACTS,NOTES,A/R	8,040	10,966	7,730	5,631	8,900		8,900	15.1%
001.361.040.01	D/M COURT INTEREST INCOME	12,520	16,724	14,990	9,654	14,700		14,700	-1.9%
Total Interest Earnings		43,682	52,876	30,800	21,451	25,100	-	25,100	-18.5%
Rents & Leases									
001.362.000.00	RENTS & LEASES	-	-	50	-	-		-	-100.0%
001.362.000.10	RENTALS - EQUIPMENT/VEHICLES	2,000	-	-	-	-		-	0.0%
001.362.040.00	SPACE & FACILITIES RENTALS	38,710	39,145	11,100	6,410	38,900		38,900	250.5%

FUND: 001 - GENERAL FUND						REVENUES (001)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
001.362.040.01	SPACE RENTALS - RV PARK	24,681	23,903	3,260	-	24,300		24,300	645.4%
001.362.040.02	FIELD RENTALS	1,555	505	1,200	-	1,100		1,100	-8.3%
001.362.040.03	FIELD RENTALS - REC PARK	-	-	-	200	-		-	0.0%
001.362.050.00	PARKING SPACE RENTALS L/T-LET)	13,338	15,825	10,670	6,710	13,300		13,300	24.6%
001.362.050.02	RV PARK LEASES (L/T)	8,000	8,400	5,330	4,000	7,200		7,200	35.1%
001.362.050.03	PARKING SPACE RENTALS <\$250/YEAR	4,815	4,747	3,900	1,395	4,500		4,500	15.4%
001.362.080.00	OTHER RENTS & USES-RV SHOWERS	507	402	500	-	500		500	0.0%
001.362.080.01	CONCESSION PROCEEDS/POOL	4,233	-	-	-	-		-	0.0%
001.362.080.02	CONCESSION PROCEEDS/REC	-	-	-	-	-		-	0.0%
001.362.080.03	CONCESSION PROCEEDS/COMMISSIONS	461	-	-	-	-		-	0.0%
001.362.090.00	OTHER RENTS - DOE L/T	300	300	300	150	300		300	0.0%
Total Rents & Leases		98,600	93,227	36,310	18,865	90,100	-	90,100	148.1%
Other Misc. Revenues									
001.367.000.00	PRIVATE GRANTS & DONATIONS	-	2,555	-	260	-		-	0.0%
001.367.011.21	DONATIONS - POLICE DEPT	-	-	-	1,357	-		-	0.0%
001.367.011.71	DONATION FOR RECREATION PROGRAMS	-	1,000	-	-	-		-	0.0%
001.367.011.76	DONATIONS FOR FACILITIES	23,955	2,124	2,070	2,073	-		-	-100.0%
001.367.011.79	DONATION-OTHER CULTURE & RECREATION	10,376		9,900	9,898	-		-	-100.0%
001.369.010.00	SALE OF SCRAP OR JUNK	734	119	760	-	-		-	-100.0%
001.369.020.00	UNCLAIMED PROPERTY & PROCEEDS	372	4,830	1,510	2,169	2,200		2,200	45.7%
001.369.030.00	CONFISC & FORFEIT - DRUGS/UNET	21,568	20,876	22,880	11,423	21,800		21,800	-4.7%
001.369.040.00	OTHER JUDGEMENTS & SETTLEMENTS	1,536	80	650	546	800		800	23.1%
001.369.040.01	POLICE DEPT MEDICAL REIMB	351	101	230	176	-		-	-100.0%
001.369.080.00	CASH OVERAGES/SHORTAGES	-	(14)	-	(5)	-		-	0.0%
001.369.091.00	MISCELLANEOUS INCOME (NON-TAX)	1,003	169	150	36	400		400	166.7%
001.389.010.00	FIREWORK STAND DEPOSITS	-	-	-	-	-		-	0.0%
Total Other Misc. Revenues		59,895	31,840	38,150	27,933	25,200	-	25,200	-33.9%
Agency Deposits									
001.389.030.00	DUE TO STATE- WSP BKG INV	192	156	210	36	-		-	-100.0%
001.389.030.04	DUE TO STATE - SALES TAX	10,002	10,489	11,665	76	-		-	-100.0%
001.389.030.06	DUE TO STATE - LET	1,027	1,079	1,020	515	-		-	-100.0%
001.389.030.10	DUE TO STATE - AUTO THEFT PREVENTION	2,926	3,405	2,820	2,091	-		-	-100.0%
001.389.030.11	DUE TO STATE-ACCESSCOMM/MULTITRANS	2	11	90	300	-		-	-100.0%
001.389.030.12	DUE TO OTHER GOVT UNIT - CRIME VICTIMS	2,067	2,134	2,020	1,356	-		-	-100.0%
001.389.030.14	DUE TO STATE - HOTEL/MOTEL TAX	492	478	550	-	-		-	-100.0%
001.389.030.20	DISTRACTED DRIVING PREVENTION	-	4	-	-	-		-	0.0%
001.389.030.24	DUE TO STATE - ST BLDG CODE FEES	763	1,417	800	863	-		-	-100.0%
001.389.030.82	DUE TO STATE- VEHICLE LICENSE FRAUD	-	81	40	196	-		-	-100.0%
001.389.030.83	DUE TO STATE - TRAUMA CARE	2,052	2,622	1,980	1,759	-		-	-100.0%
001.389.030.89	DUE TO STATE - IT MC SAFETY	-	-	-	22	-		-	0.0%
001.389.030.90	DUE TO STATE - DOMESTIC VIOLENCE PREV	2	62	100	25	-		-	-100.0%
001.389.030.91	DUE TO STATE - STATE REMIT - COURT	47,281	49,077	46,060	31,444	-		-	-100.0%
001.389.030.92	DUE TO STATE - PSEA	22,856	22,996	21,720	15,325	-		-	-100.0%
001.389.030.94	DUE TO STATE - HWY SAFETY	962	1,277	950	720	-		-	-100.0%
001.389.030.96	DUE TO STATE - LAB/BLOOD BREATH	2,378	2,433	2,440	1,427	-		-	-100.0%
001.389.030.97	DUE TO STATE - JIS	13,000	16,267	14,050	9,590	-		-	-100.0%
001.389.030.98	DUE TO STATE - DNA DATABASE ACCOUNT	25	277	80	3	-		-	-100.0%
001.389.030.99	DUE TO STATE - SCHOOL ZONE SAFETY	287	280	430	624	-		-	-100.0%
Total Agency Deposits		106,314	114,545	107,025	66,372	-	-	-	-100.0%
Proceeds from Disposal of Assets									
001.395.010.00	PROCEEDS FROM SALES OF CAP ASSETS	12,762	5,967	-	8,200	-		-	0.0%
001.395.020.00	INS RECOVERY - CAPITAL ASSETS	-	9,131	-	1,227	-		-	0.0%
001.395.020.02	INSURANCE RECOVERIES - FIRE		6,612		-			-	0.0%
001.395.020.04	INSURANCE RECOVERIES - STREETS	4,274	95	-	-	-		-	0.0%
001.398.000.00	INSURANCE RECOVERIES - NON-CAPITAL	-	-	6,800	-	-		-	-100.0%
Total Proceeds from Disposal of Assets		17,036	21,805	6,800	9,427	-	-	-	-100.0%
Transfers In									
001.397.000.04	TRANSFER IN - FUND 004	-	80,000	45,000	-	-		-	-100.0%
Total Transfers In		-	80,000	45,000	-	-	-	-	-100.0%
TOTAL CURRENT YEAR REVENUES		\$ 9,767,964	\$ 10,276,892	\$ 9,902,152	\$ 6,444,097	\$ 9,693,089	\$ -	\$ 9,693,089	-2.1%
BEGINNING CASH, JANUARY 1		\$ 2,042,440	\$ 1,804,262	\$ 1,462,124	\$ 1,462,124	\$ 1,089,814	\$ -	\$ 1,089,814	-25.5%
TOTAL REVENUE APPROPRIATION		\$ 11,810,404	\$ 12,081,154	\$ 11,364,276	\$ 7,906,221	\$ 10,782,903	\$ -	\$ 10,782,903	-5.1%

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CITY COUNCIL

General Fund 001, Department B1

Mission and Responsibilities:

The City Council is the legislative branch of city government. The seven Councilors, who elect the Mayor from among themselves, are the city's only elected officials. Together they develop the goals and policies necessary to identify the municipal services and special projects needed to move the City forward within the limited budgetary resources available. The Council appoints a City Manager who is responsible for implementing the City Council's policy direction and manages the daily operations of the municipal organization consistent with the City Council's direction.

Legislative decisions are made by the City Council by passing ordinances, adopting resolutions, awarding contracts, approving intergovernmental agreements, and adopting an annual budget. The Council meets twice a month to hold public hearings, take other formal action, and holds informal work sessions on an as-needed basis. City Council committees also meet on an as-needed basis to address more complex issues in detail and provide recommendations to the entire City Council for action. Councilors also represent the city on local and regional intergovernmental groups and organizations. In addition to the City Manager, the City Council appoints the Planning Commission and various other citizen advisory committees.

2020 Accomplishments:

- Reviewed and authorized the final phases of the Recreation Improvement project which was completed in 2020.
- Met with the Port of Chehalis Commission in February to discuss ways to facilitate economic growth.
- In March, the City Council approved an emergency declaration related to the COVID-19 Pandemic and moved to remote City Council meetings in compliance with Governor Inslee's proclamations regarding open public meetings and gatherings.
- Continued to support efforts to advance a regional solution to flooding in the Chehalis Basin.
- Approved 3-year collective bargaining agreements with the City's Police, Fire, and Non-Uniformed employee groups.
- Continued to advance a regional solution to improve the delivery of 9-1-1 Communications services, including consideration of joining with Thurston County Communications to stabilize costs and improve service through technology and other infrastructure improvements over the long-term.
- Completed the feasibility study regarding annexing into Lewis County Fire District (LCFD) #6, which ended with the LCFD #6 deciding that this was not a good time to proceed.
- Authorized the purchase of property for a new fire station site and authorized the selection of a firm to provide architectural and engineering services.
- Provided policy direction regarding development agreements in the Airport area, creating the potential for new opportunities in the coming years.
- Continued working cooperatively and building relationships with other local government and non-profit entities.
- Approved the creation of Chehalis Cares COVID-19 Relief program, using funding available from State of Washington CARES Act funds.

2021 Goals and Objectives:

- Continue to provide policy direction regarding the development opportunities in the City, particularly on the Airport property.
- Consider the findings of the study commissioned by Lewis County, in partnership with the City, to determine the feasibility of regionalizing 9-1-1 by joining Thurston County Communications (TCOMM).
- Resume Strategic Planning workshops after the break due to COVID-19 meeting restrictions.
- Provide direction on annexation opportunities.

- Continue to monitor the City's budget and provide policy guidance, with input from the City Council Budget Committee.
- Continue to work together with partner agencies to address regional flood issues.
- Continue to improve street maintenance in the City and partner with other agencies using Transportation Benefit District funding to complete large street projects and improvements.

CITY COUNCIL EXPENDITURE SUMMARY

City Council Department	2018	2019	2020	2020	2021	Change	% Change
Primary Cost Summary	Actual	Actual	Amended Budget 2nd	YTD 8/31/2020	Adopted Budget	2020-2021	2020-2021
Salary & Wages	9,000	9,000	9,000	6,000	9,000	-	0.0%
Benefits	95,644	96,303	99,768	54,522	89,400	(10,368)	-10.4%
Supplies	2,001	3,300	2,200	1,081	2,200	-	0.0%
Services	7,016	23,422	20,195	7,692	27,030	6,835	33.8%
Total Expenditures	113,661	132,025	131,163	69,295	127,630	(3,533)	-2.7%
Less:							
Interfund Charges	(37,328)	(39,515)	(39,562)	(21,445)	(32,700)	6,862	-17.3%
Net Expenditures	76,333	92,510	91,601	47,850	94,930	3,329	3.6%
Funding from General Revenues	76,333	92,510	91,601	47,850	94,930	3,329	3.6%

FUND: 001 - GENERAL FUND DEPARTMENT: B1 - CITY COUNCIL						EXPENDITURES (B1)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 9/14/2020	2020 YTD 8/31/2020	2021 Recurring	2021 OneTime	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Council Services									
001.B1.511.060.11.00	SALARIES AND WAGES	\$ 9,000	\$ 9,000	\$ 9,000	\$ 6,000	\$ 9,000		\$ 9,000	0.0%
001.B1.511.060.21.00	PERSONNEL BENEFITS	95,644	96,303	99,768	54,522	89,400		89,400	-10.4%
001.B1.511.060.31.00	OFFICE & OPERATING SUPPLIES	2,001	2,687	2,200	1,081	2,200		2,200	0.0%
001.B1.511.060.32.00	FUEL CONSUMED	-	-	-	-	-		-	0.0%
001.B1.511.060.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	613	-	-	-		-	0.0%
001.B1.511.060.41.00	PROFESSIONAL SERVICES	-	41	-	-	-		-	0.0%
001.B1.511.060.41.01	PROF SVC - STRATEGIC PLANNING	-	8,182	6,000	-	12,000		12,000	100.0%
001.B1.511.060.42.00	COMMUNICATIONS	645	652	650	420	710		710	9.2%
001.B1.511.060.43.00	TRAVEL/HOTEL/PER DIEMS	639	1,062	100	-	1,000		1,000	900.0%
001.B1.511.060.44.00	ADVERTISING	-	-	-	-	-		-	0.0%
001.B1.511.060.45.00	RENTALS	421	1,462	1,600	1,076	1,600		1,600	0.0%
001.B1.511.060.46.00	INSURANCE	1,138	1,119	1,240	493	1,400		1,400	12.9%
001.B1.511.060.48.00	REPAIR & MAINT- FACILITIES	3,070	-	-	-	-		-	0.0%
001.B1.511.060.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	-		-	0.0%
001.B1.511.060.48.02	R & M - SOFTWARE/HARDWARE	-	4,059	4,450	448	4,100		4,100	-7.9%
001.B1.511.060.49.00	MISCELLANEOUS	565	100	200	-	200		200	0.0%
001.B1.511.060.49.01	REGISTRATION	-	650	700	200	700		700	0.0%
001.B1.511.060.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	99	200	-	200		200	0.0%
001.B1.511.064.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	-	-	-		-	0.0%
001.B1.511.064.49.00	MISCELLANEOUS	-	-	-	-	-		-	0.0%
001.B1.594.011.71.00	CAPITAL LEASES-PRINCIPLE	381	805	-	-	-		-	0.0%
001.B1.594.011.81.00	CAPITAL LEASES-INTEREST	157	271	-	-	-		-	0.0%
Total Council Services		113,661	127,105	126,108	64,240	122,510	-	122,510	-2.9%
Boards/Memberships									
001.B1.519.020.49.02	MEMBERSHIP DUES - AWC	-	4,920	5,055	5,055	5,120	-	5,120	1.3%
Total Boards/Memberships		-	4,920	5,055	5,055	5,120	-	5,120	1.3%
Council Contra Expenditures									
001.B1.511.069.1C.00	WAGE CONTRA EXP	(2,956)	(2,694)	(3,063)	(1,857)	(2,800)		(2,800)	-8.6%
001.B1.511.069.2C.00	BENEFIT CONTRA EXP	(31,411)	(28,823)	(32,543)	(16,873)	(25,800)		(25,800)	-20.7%
001.B1.511.069.3C.00	SUPPLIES CONTRA EXP	(657)	(988)	(745)	(335)	(500)		(500)	-32.9%
001.B1.511.069.4C.00	SERVICES CONTRA EXP	(2,304)	(7,010)	(3,211)	(2,380)	(3,600)		(3,600)	12.1%
Total Council Contra Expenditures		(37,328)	(39,515)	(39,562)	(21,445)	(32,700)	-	(32,700)	-17.3%
TOTAL CITY COUNCIL		\$ 76,333	\$ 92,510	\$ 91,601	\$ 47,850	\$ 94,930	\$ -	\$ 94,930	3.6%

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MUNICIPAL COURT

General Fund 001 Department C1

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
MUNICIPAL COURT					
Judge	0.35	0.35	0.35	0.35	0.00
Court Administrator	1.00	1.00	1.00	1.00	0.00
Court Clerk	1.00	1.00	1.00	1.00	0.00
Judicial Assistant /Sentence Monitor	0.73	0.73	0.73	0.73	0.00
Community Corrections Officer	0.10	0.10	0.10	0.10	0.00
Total Municipal Court Employees (FTE)	3.18	3.18	3.18	3.18	0.00

Mission and Responsibilities:

It is the responsibility of the municipal court to preserve the constitutional and legal rights of citizens charged with criminal/civil offenses within the jurisdiction of the court; to determine the sufficiency of evidence of such charges; and to impose sentences on convicted parties which will adequately punish criminals and deter them and others from such offenses in the future consistent with applicable laws. Municipal court provides exclusive original jurisdiction over alleged violations of all city ordinances; collects all fines and penalties arising from these violations; and processes and maintains all court related documents.

2020 Accomplishments:

- Continued to monitor defendant legal financial obligations consistent with legal parameters established by State Legislation (E2SHB 1783)
- Monitored compliance with firearms surrender orders and weapons tracking as established by State Legislation (SHB 1786)
- Maintained compliance with all court rules; local, state, and federal statutes
- Awarded \$10,000 public defense grant funds and used monies to pay for public defense attorney compensation and interpreter services for attorney-client communications
- Developed new procedures and implemented new technologies to allow the continuation of judicial operations during the COVID-19 Pandemic to include
 - Creation of online forms added to the court's website to provide remote access to court services
 - Implementation of new technology to conduct virtual court hearings and make those proceedings open and accessible to the public

2021 Goals and Objectives:

- Continue to monitor defendant legal financial obligations consistent with legal parameters established by State Legislation (E2SHB 1783)
- Maintain compliance with all court rules; local, state, and federal statutes
- Submit application for public defense grant funding for 2022-2023
- Continue to review court office procedures to increase efficiency
- Continue to provide excellent customer service to internal and external customers
- Enhance and streamline virtual court procedures to provide judicial services in a safe environment for court staff, judicial partners, and court participants in response to the COVID-19 pandemic

No Significant changes

MUNICIPAL COURT EXPENDITURE SUMMARY

Municipal Court Department	2020				2021		% Change
	2018	2019	Amended	2020 YTD	Adopted	Change	
Primary Cost Summary	Actual	Actual	Budget 2nd	8/31/2020	Budget	2020-2021	2020-2021
Salaries & Wages	184,613	193,197	194,926	129,320	202,300	7,374	3.8%
Benefits	76,374	79,777	81,245	53,010	84,600	3,355	4.1%
Supplies	2,897	7,294	2,950	1,843	3,300	350	11.9%
Services	99,526	98,237	120,437	74,504	124,700	4,263	3.5%
Custodial Activity	93,839	100,927	92,780	57,243	-	(92,780)	-100.0%
Total Expenditures	457,249	479,432	492,338	315,920	414,900	(77,438)	-15.7%
Service Related Fees/Revenues							
Intergovernmental grants	4,623	3,720	10,000	10,350	-	(10,000)	-100.0%
Records service and Warrant	8,615	10,835	9,700	6,965	9,700	-	0.0%
Court Service Fees	33,821	37,939	37,480	24,597	36,400	(1,080)	-2.9%
Fines & Forfeiture	115,905	121,701	119,980	79,317	119,200	(780)	-0.7%
Interest Earnings	12,520	16,724	14,990	9,654	14,700	(290)	-1.9%
Custodial Activity	93,838	100,926	92,780	64,882	-	(92,780)	-100.0%
Total Service Related Fees/Revenues	269,322	291,845	284,930	195,765	180,000	(104,930)	-36.8%
Funding from General Revenues	187,927	187,587	207,408	120,155	234,900	27,492	13.3%

FUND: 001 - GENERAL FUND		EXPENDITURES (C1)							
DEPARTMENT: C1 - MUNICIPAL COURT									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Municipal Court Administration									
001.C1.512.050.11.00	SALARIES AND WAGES	\$ 109,110	\$ 115,808	\$ 115,668	\$ 77,112	\$ 120,700		\$ 120,700	4.4%
001.C1.512.050.12.00	OVERTIME	-	-	-	-	100		100	0.0%
001.C1.512.050.21.00	PERSONNEL BENEFITS	51,988	54,690	55,424	36,268	57,800		57,800	4.3%
001.C1.512.050.31.00	OFFICE & OPERATING SUPPLIES	2,560	2,953	2,650	1,703	2,700		2,700	1.9%
001.C1.512.050.32.00	FUEL CONSUMED	132	51	100	-	100		100	0.0%
001.C1.512.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	205	4,290	200	140	500	-	500	150.0%
001.C1.512.050.41.00	PROFESSIONAL SERVICES	8,011	8,234	7,300	4,125	8,300		8,300	13.7%
001.C1.512.050.41.01	PROFESSIONAL SERVICES-LC IT	-	661	1,134	744	1,100		1,100	-3.0%
001.C1.512.050.41.28	PROF. SVCS - INTERPRETER	-	2,652	2,100	810	3,300		3,300	57.1%
001.C1.512.050.42.00	COMMUNICATIONS	5,561	5,642	6,326	4,316	6,400		6,400	1.2%
001.C1.512.050.43.00	TRAVEL/HOTEL/PER DIEMS	1,126	798	-	-	-		-	0.0%
001.C1.512.050.46.00	INSURANCE	6,311	5,904	6,301	6,205	7,200		7,200	14.3%
001.C1.512.050.47.00	PUBLIC UTILITY SERVICE	274	302	350	154	500		500	42.9%
001.C1.512.050.48.00	REPAIR & MAINT- FACILITIES	3,833	-	100	-	100		100	0.0%
001.C1.512.050.48.01	REPAIR & MAINT - EQUIPMENT	-	494	500	249	500		500	0.0%
001.C1.512.050.48.02	R & M - SOFTWARE/HARDWARE	-	5,092	4,286	1,633	4,000	-	4,000	-6.7%
001.C1.512.050.49.00	MISCELLANEOUS	3,881	(200)	885	-	1,800		1,800	103.4%
001.C1.512.050.49.01	REGISTRATION	-	200	65	-	200		200	207.7%
001.C1.512.050.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	190	390	352	700		700	79.5%
001.C1.512.050.40.03	EXTERNAL TAXES & OPER ASSESS	8	7	-	5	-		-	0.0%
Total Municipal Court Administration		193,000	207,768	203,779	133,816	216,000	-	216,000	6.0%
Municipal Court Judges									
001.C1.512.J50.11.00	SALARIES AND WAGES	41,772	41,772	41,772	27,848	41,800		41,800	0.1%
001.C1.512.J50.21.00	PERSONNEL BENEFITS	9,895	10,057	10,183	6,690	10,500		10,500	3.1%
001.C1.512.P50.11.00	SALARIES AND WAGES	588	613	800	575	1,000		1,000	25.0%
001.C1.512.P50.21.00	PERSONNEL BENEFITS	47	49	104	46	100		100	-3.8%
Total Municipal Court Judges		52,302	52,491	52,859	35,159	53,400	-	53,400	1.0%
Municipal Court Indigent Defense									
001.C1.515.091.41.00	PROFESSIONAL SERVICES	69,975	67,688	90,000	55,595	90,000		90,000	0.0%
Total Municipal Court Indigent Defense		69,975	67,688	90,000	55,595	90,000	-	90,000	0.0%
Municipal Court EHM									
001.C1.523.020.11.00	SALARIES AND WAGES	-	-	32,618	21,800	34,400		34,400	5.5%
001.C1.523.020.11.05	SALARIES AND WAGES - PT	33,143	35,004	4,068	1,985	4,300		4,300	5.7%
001.C1.523.020.12.05	OVERTIME - PT	-	-	-	-	-		-	0.0%
001.C1.523.020.21.00	PERSONNEL BENEFITS	-	-	14,935	9,744	15,500		15,500	3.8%
001.C1.523.020.21.05	PERSONNEL BENEFITS - PT	14,380	14,981	599	262	600		600	0.2%
001.C1.523.020.24.00	UNIFORMS & CLOTHING	64	-	-	-	100		100	0.0%
001.C1.523.020.41.00	PROFESSIONAL SERVICES	-	-	-	-	-		-	0.0%
001.C1.523.020.49.00	MISCELLANEOUS	-	-	-	65	-	-	-	0.0%
001.C1.523.020.40.04	INTERGOVT PROF SERVICES	546	573	700	251	600		600	-14.3%
Total Municipal Court EHM		48,133	50,558	52,920	34,107	55,500	-	55,500	4.9%
Agency Disbursements									
001.C1.589.030.00.10	DUE TO STATE - AUTO THEFT PREV	2,926	3,405	2,820	1,916	-		-	-100.0%
001.C1.589.030.00.11	DUE TO STATE-ACCESS COMM/MULTITRANS	2	11	90	300	-		-	-100.0%
001.C1.589.030.00.12	DUE TO OTHER GOVT UNIT-CRIME VICTIMS	2,067	2,134	2,020	1,150	-		-	-100.0%
001.C1.589.030.00.20	DUE TO STATE-DISTRACTED DRIVING PREV	-	4	-	-	-		-	0.0%
001.C1.589.030.00.82	DUE TO STATE-VEH LICENSE FRAUD	-	81	40	8	-		-	-100.0%
001.C1.589.030.00.83	DUE TO STATE - TRAUMA CARE	2,052	2,622	1,980	1,787	-		-	-100.0%
001.C1.589.030.00.90	DUE TO STATE - DOMESTIC VIOLENCE PREV	2	62	100	23	-		-	-100.0%
001.C1.589.030.00.91	DUE TO STATE - ST REMIT - COURT	47,282	49,077	46,060	27,403	-		-	-100.0%
001.C1.589.030.00.92	DUE TO OTHER ENTITIES	22,857	22,996	21,720	13,232	-		-	-100.0%
001.C1.589.030.00.94	DUE TO STATE - HWY SAFETY	962	1,277	950	676	-		-	-100.0%
001.C1.589.030.00.96	DUE TO STATE-LAB/BLOOD BREATH	2,378	2,433	2,440	1,282	-		-	-100.0%
001.C1.589.030.00.97	DUE TO STATE - JIS	11,485	16,268	14,050	7,365	-		-	-100.0%
001.C1.589.030.00.98	DUE TO STATE - DNA DATABASE ACCT	1,539	277	80	1,491	-		-	-100.0%
001.C1.589.030.00.99	DUE TO STATE - SCHOOL ZONE SAFETY	287	280	430	610	-		-	-100.0%
Total Agency Disbursements		93,839	100,927	92,780	57,243	-	-	-	-100.0%
TOTAL MUNICIPAL COURT		\$ 457,249	\$ 479,432	\$ 492,338	\$ 315,920	\$ 414,900	\$ -	\$ 414,900	-15.7%

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CITY MANAGER

General Fund 001 Department D1

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
CITY MANAGER					
City Manager	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Total City Manager Employees (FTE)	2.00	2.00	2.00	2.00	0.00

Mission and Responsibilities:

The City Manager is appointed by the City Council and is responsible for implementing the City Council's policies effectively. The mission of the City Manager is to provide professional, cost effective, and responsive municipal services to the City Council, as well as the City's residents and businesses. As the chief executive officer of the City, the City Manager is responsible for identifying options and providing analysis and recommendations about policy issues; submitting a proposed annual budget; reporting on the City's financial condition; implementing administrative policies and processes, while establishing effective working relationships with community groups and other government entities.

The City Manager supervises department directors and is responsible for all administrative functions of the City; represents the City on numerous intergovernmental committees and public-private projects; conducts research and analysis at the request of the City Council; reviews and approves City Council meeting agenda reports prepared by members of the City staff; serves as the primary administrative contact for the news media; prepares informational reports about City activities as needed; and responds to citizen inquiries, questions, and concerns.

2020 Accomplishments:

- Led the City's response to the COVID-19 Pandemic, which impacted City operations; and required the development and implementation of new policies and safety procedures, starting in March 2020.
- Provided responsible recommendations to the City Council regarding collective bargaining, which led to City Council approval of three-year agreements with the City's Police, Fire, and Non-uniformed employee bargaining groups.
- Assisted the Recreation Manager to resolve issues and make decisions during the procurement and construction activities related to the Recreation Park Improvement Project, which included the completion of the City's new ballfields and a new Penny Playground, which were substantially completed in partnership with the Chehalis Foundation and other generous community partners.
- With approval from the City Council, established an emergency fire station location to be utilized until a permanent site can be acquired after Lewis County Fire District #6 ended the station sharing agreement in July 2020.
- Presented a plan to purchase land for a new permanent fire station, which was approved by the City Council and the land purchase was completed in October 2020.
- Presented a recommendation to the City Council to engage the firm of Rice Fergus Miller to provide architectural and engineering for the due diligence related to the purchase of a property for a new fire station, as well as the evaluation of alternatives.
- Worked with the City Council and City Attorney to resolve issues related to potential development on Airport property.
- Consistent with the direction from the City Council, worked to develop principles that were used to develop a zoning designation that will facilitate needed growth opportunities in the City's current and future urban growth areas.
- Continued to participate in the work of the Chehalis Community Renaissance Team and the Chehalis Foundation.

- Worked with City of Centralia, Riverside Fire Authority and Lewis County to conduct a feasibility study for emergency dispatch service consolidation with TCOMM.

2021 Goals and Objectives:

- Hire a new HR Manager and City Clerk to fill positions that will be vacated due to the retirement of two key members of the management team.
- Continue to monitor economic and revenue trends for short and long-term impacts on the City's Budget.
- Work with the firm of Rice Fergus Miller to complete preliminary engineering and design for the new fire station.
- Research various funding resources that can be accessed to help fund the construction of the new fire station.
- Resume work on the City's Annexation Plan with the City Attorney's office and the Planning and Building Manager.
- Continue Strategic Planning Process with the City Council.
- Work with the Public Works director to develop recommendations to the City Council regarding the acquisition of water rights needed to serve future residential and industrial development.
- Develop a plan with for a Chehalis Beautification Committee, consistent with the Strategic Plan.
- Continue to work closely with the Chehalis Community Renaissance Team and the Chehalis Foundation, as well as other community partners, to accomplish projects beyond the City's scope and financial capabilities.
- Assist in the completion of the feasibility study for dispatch services with TCOMM and present a plan of action to the City Council.
- Make arrangements to place the renewal of the Emergency Management Services Levy before the voters in 2021 with approval from the City Council in order to maintain funding for two firefighters.

Significant Budget Changes in 2021:

None.

CITY MANAGER DEPARTMENT EXPENDITURE SUMMARY

City Manager Department Primary Cost Summary	2020				2021		% Change 2020-2021
	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	
Salaries & Wages	181,252	191,884	193,202	131,218	201,300	8,098	4.2%
Benefits	75,379	79,017	81,892	54,241	82,500	608	0.7%
Supplies	2,413	1,208	1,900	783	4,200	2,300	121.1%
Services & Charges	115,378	11,823	12,685	7,504	13,915	1,230	9.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Total Expenditures	374,422	283,932	289,679	193,746	301,915	12,236	4.2%
Less:							
Interfund Service Charges	(122,964)	(84,980)	(96,098)	(59,958)	(91,800)	4,298	-4.5%
Net Expenditures	251,458	198,952	193,581	133,788	210,115	16,534	8.5%
Funding from General Revenues	251,458	198,952	193,581	133,788	210,115	16,534	8.5%

FUND: 001 - GENERAL FUND						EXPENDITURES (D1)			
DEPARTMENT: D1 - CITY MANAGER									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
001.D1.513.010.11.00	SALARIES AND WAGES	\$ 144,688	\$ 149,144	\$ 148,524	\$ 101,492	\$ 152,300		\$ 152,300	2.5%
001.D1.513.010.11.02	SALARIES AND WAGES - ADM	36,564	42,740	44,678	29,726	49,000		49,000	9.7%
001.D1.513.010.21.00	PERSONNEL BENEFITS	51,725	53,661	55,846	37,145	55,300		55,300	-1.0%
001.D1.513.010.21.01	PERSONNEL BENEFITS-CAR ALLOW	6,000	6,000	6,000	4,000	6,000		6,000	0.0%
001.D1.513.010.21.02	PERSONNEL BENEFITS - ADM	17,654	19,356	20,046	13,096	21,200		21,200	5.8%
001.D1.513.010.31.00	OFFICE & OPERATING SUPPLIES	990	1,057	1,400	783	1,400	-	1,400	0.0%
001.D1.513.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	151	500	-	-	2,800	2,800	460.0%
001.D1.513.010.41.00	PROFESSIONAL SERVICES	41	-	-	-	-	-	-	0.0%
001.D1.513.010.42.00	COMMUNICATIONS	4,101	3,764	4,320	1,658	4,400	-	4,400	1.9%
001.D1.513.010.43.00	TRAVEL/HOTEL/PER DIEMS	603	631	150	-	1,200	-	1,200	700.0%
001.D1.513.010.44.00	ADVERTISING	-	-	-	-	-	-	-	0.0%
001.D1.513.010.45.00	RENTALS	140	487	1,400	359	1,000	-	1,000	-28.6%
001.D1.513.010.46.00	INSURANCE	3,710	3,595	4,165	3,815	4,165	-	4,165	0.0%
001.D1.513.010.47.00	PUBLIC UTILITY SERVICE	-	28	-	-	-	-	-	0.0%
001.D1.513.010.48.00	REPAIR & MAINT- FACILITIES	779	-	-	-	-	-	-	0.0%
001.D1.513.010.48.02	R & M - SOFTWARE/HARDWARE	-	465	600	179	600	-	600	0.0%
001.D1.513.010.49.00	MISCELLANEOUS	2,890	35	100	1	50	-	50	-50.0%
001.D1.513.010.49.01	REGISTRATION	-	704	450	50	1,000	-	1,000	122.2%
001.D1.513.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	1,756	1,500	1,441	1,500	-	1,500	0.0%
Total Administration		269,885	283,574	289,679	193,746	299,115	2,800	301,915	4.2%
Administration Interfund Charges									
001.D1.513.019.1C.00	WAGE CONTRA EXP	(59,525)	(57,430)	(60,608)	(40,608)	(62,100)		(62,100)	2.5%
001.D1.513.019.2C.00	BENEFIT CONTRA EXP	(24,755)	(23,650)	(25,812)	(16,786)	(25,700)		(25,700)	-0.4%
001.D1.513.019.3C.00	SUPPLIES CONTRA EXP	(325)	(361)	(371)	(242)	(400)		(400)	7.8%
001.D1.513.019.4C.00	SERVICES CONTRA EXP	(4,087)	(3,539)	(9,307)	(2,322)	(3,600)		(3,600)	-61.3%
Total Administration Interfund Charges		(88,692)	(84,980)	(96,098)	(59,958)	(91,800)	-	(91,800)	-4.5%
Legal Services									
001.D1.515.030.31.00	OFFICE & OPERATING SUPPLIES	1,423	-	-	-	-	-	-	0.0%
001.D1.515.030.41.00	PROFESSIONAL SERVICES	102,935	-	-	-	-	-	-	0.0%
Total Legal Services		104,358	-	-	-	-	-	-	0.0%
Legal Services Contra Expenditures									
001.D1.515.039.3C.00	SUPPLIES CONTRA EXP	(467)	-	-	-	-	-	-	0.0%
001.D1.515.039.4C.00	SERVICES CONTRA EXP	(33,805)	-	-	-	-	-	-	0.0%
Total Legal Services Contra Expenditures		(34,272)	-	-	-	-	-	-	0.0%
Capital Outlays									
001.D1.594.013.71.00	CAPITAL LEASES-PRINCIPAL	127	268	-	-	-	-	-	0.0%
001.D1.594.013.81.00	CAPITAL LEASES-INTEREST	52	90	-	-	-	-	-	0.0%
Total Capital Outlays		179	358	-	-	-	-	-	0.0%
TOTAL CITY MANAGER		\$ 251,458	\$ 198,952	\$ 193,581	\$ 133,788	\$ 207,315	\$ 2,800	\$ 210,115	8.5%

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FINANCE

General Fund 001 Department E1

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
FINANCE					
Finance Director	1.00	1.00	1.00	1.00	0.00
Financial Analyst (Variable PT)	0.80	0.30	0.30	0.15	-0.15
Payroll Accountant	1.00	1.00	1.00	1.00	0.00
Accounting Technician II	1.00	1.00	1.00	1.00	0.00
Total Finance Employees (FTE)	3.80	3.30	3.30	3.15	-0.15

Mission and Responsibilities:

The Finance Department aims to provide high quality financial services and financial information to the City Council, the city administration and city departments, as well as external agencies and the public in a timely manner. The Finance Department prepares the city's monthly, quarterly and annual financial statements and ensures that all mandatory annual audits are performed; prepares the annual budget; manages cash and investments; coordinates financial grant reporting efforts; processes receipts; issues payroll and vendor checks; and submits mandatory financial reports to external agencies. Additional analysis and information is also provided as needed.

2020 Accomplishments:

- Submitted 2019 annual reporting packages to the State Auditor's Office in a timely manner.
- Received clean audit of the City's 2018 and 2019 Financial Statement Reports.
- Received clean audit by Northwest Administrators of payroll records for the years 2013-2019 in accordance with the WA Teamsters Welfare Trust reporting requirements of applicable labor agreements.
- Improved and streamlined monthly utility payment reconciliations processes.
- Employee retro payments were processed in a timely manner after negotiation of all three CBAs that had expired December 2019.
- Maintained updated chart of accounts according to changes made to the SAO BARS Manual throughout the year.
- Received training on various cyber security issues and possible phishing e-mails to avoid servers being compromised by outside attackers.
- Implemented new payroll processing procedures and system modifications in response to new federally mandated paid sick leave payment requirements (Families First Coronavirus Responses Act).
- Managed and invested the City's temporarily available cash funds according to the City's investment policy.
- Assisted with issuance of Limited Tax General Obligation Bonds for the purchase of future fire station land and temporary fire station project through a private placement.
- Facilitated successful implementation of utility customer online services and credit card payment options.
- Implemented accounts payable (AP) vendor ACH payment program.
- Implemented electronic payment remittance notification process for AP vendors and City employees with direct deposits.
- Provided periodic and prompt financial information and fiscal impacts from the COVID-19 crisis.
- Updated the City's Debt Management Policy.

2021 Goals and Objectives:

- Maintain compliance with all financial reporting standards.
- Continue monitoring budget and provide analysis of the city's financial activities.
- Provide excellent customer service to external and internal customers.

2021 Goals and Objectives (Continued):

- Work to achieve a “clean” audit of the city's Financial Statement Audit.
- Prepare and submit the 2020 annual reports to the State Auditor's Office in a timely manner.
- Staff training on the city's financial software including Budget Preparation module and General Ledger account maintenance.
- Draft and recommend financial policies including reserve policies to the City Manager.
- Provide accurate and useful financial information to City Council and city departments and assist them with budget monitoring.
- Continue review of departmental procedures to increase efficiency.
- Research and evaluate implementing purchasing card policy and procedures.
- Start on ERP process for replacing or upgrading the City's financial software system in 2022.

Significant Changes 2021:

- Variable part-time hourly position budget cut by 50%.
- Potential retirement of payroll accountant and hiring of a new staff member.
- Payroll budget increase includes \$8,100 one-time budget for one-month overlap for transition of staff.

FINANCE DEPARTMENT EXPENDITURE SUMMARY

Finance Department	2018	2019	2020	2020 YTD	2021	Change	% Change
Primary Cost Summary	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	2020-2021
Salaries & Wages	242,747	252,485	248,632	161,168	265,400	16,768	6.7%
Benefits	97,827	98,226	103,259	61,747	99,800	(3,459)	-3.3%
Supplies	4,559	12,496	9,660	5,150	6,500	(3,160)	-32.7%
Services	43,523	74,961	91,278	82,443	90,435	(843)	-0.9%
Capital Outlay	1,612	1,471	-	-	-	-	0.0%
Total Expenditures	390,268	439,639	452,829	310,508	462,135	9,306	2.1%
Less:							
Interfund Charges	(165,301)	(169,427)	(166,531)	(116,618)	(178,500)	(11,969)	7.2%
Net Expenditures	224,967	270,212	286,298	193,890	283,635	(2,663)	-0.9%
Funding from General Revenues	224,967	270,212	286,298	193,890	283,635	(2,663)	-0.9%

FUND: 001 - GENERAL FUND DEPARTMENT: E1 - FINANCE						EXPENDITURES (E1)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
001.E1.514.023.11.00	SALARIES AND WAGES	\$ 222,906	\$ 235,878	\$ 235,632	\$ 157,058	\$ 245,700	\$ 5,500	\$ 251,200	6.6%
001.E1.514.023.11.05	SALARIES AND WAGES - PT	17,845	14,960	12,000	3,220	11,000		11,000	-8.3%
001.E1.514.023.12.00	OVERTIME	1,996	1,647	1,000	890	3,200		3,200	220.0%
001.E1.514.023.21.00	PERSONNEL BENEFITS	96,386	96,994	101,259	61,484	96,100	2,600	98,700	-2.5%
001.E1.514.023.21.05	PERSONNEL BENEFITS - PT	1,441	1,232	2,000	263	1,100		1,100	-45.0%
001.E1.514.023.31.00	OFFICE & OPERATING SUPPLIES	4,132	6,093	5,820	2,695	6,000		6,000	3.1%
001.E1.514.023.35.00	SMALL TOOLS & MINOR EQUIPMENT	427	6,403	3,840	2,455	500		500	-87.0%
001.E1.514.023.41.00	PROFESSIONAL SERVICES	-	707	250	963	500		500	100.0%
001.E1.514.023.41.50	PROFESSIONAL SERVICES - AUDIT	-	26,974	38,000	36,842	38,300		38,300	0.8%
001.E1.514.023.42.00	COMMUNICATIONS	4,443	4,647	4,640	3,554	5,200		5,200	12.1%
001.E1.514.023.43.00	TRAVEL/HOTEL/PER DIEMS	745	795	275	-	1,275		1,275	363.6%
001.E1.514.023.44.00	ADVERTISING	-	-	330	-	-	600	600	81.8%
001.E1.514.023.45.00	RENTALS	24	224	1,700	1,140	1,800		1,800	5.9%
001.E1.514.023.46.00	INSURANCE	4,875	5,171	5,320	5,416	6,000		6,000	12.8%
001.E1.514.023.47.00	PUBLIC UTILITY SERVICE	69	71	300	472	600		600	100.0%
001.E1.514.023.48.00	REPAIR & MAINT- FACILITIES	30,776	34,003	200	-	200		200	0.0%
001.E1.514.023.48.02	R & M - SOFTWARE/HARDWARE	-	-	37,553	32,948	33,300	-	33,300	-11.3%
001.E1.514.023.49.00	MISCELLANEOUS	2,591	720	960	545	960		960	0.0%
001.E1.514.023.49.01	REGISTRATION	-	1,295	1,250	205	1,300		1,300	4.0%
001.E1.514.023.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	354	500	358	400		400	-20.0%
001.E1.594.014.64.00	MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	0.0%
001.E1.594.014.71.00	CAPITAL LEASES-PRINCIPAL	1,206	1,182	-	-	-		-	0.0%
001.E1.594.014.81.00	CAPITAL LEASES-INTEREST	406	289	-	-	-		-	0.0%
Total Administration		390,268	439,639	452,829	310,508	453,435	8,700	462,135	2.1%
Finance Contra Expenditures									
001.E1.514.029.1C.00	WAGE CONTRA EXP	(102,816)	(97,302)	(99,505)	(60,531)	(92,600)		(92,600)	-6.9%
001.E1.514.029.2C.00	BENEFIT CONTRA EXP	(41,436)	(37,854)	(39,351)	(23,190)	(35,500)		(35,500)	-9.8%
001.E1.514.029.3C.00	SUPPLIES CONTRA EXP	(1,932)	(4,816)	(1,501)	(1,934)	(3,000)		(3,000)	99.9%
001.E1.514.029.4C.00	SERVICES CONTRA EXP	(19,117)	(29,455)	(26,174)	(30,963)	(47,400)		(47,400)	81.1%
Total Finance Contra Expenditures		(165,301)	(169,427)	(166,531)	(116,618)	(178,500)	-	(178,500)	7.2%
TOTAL FINANCE		\$ 224,967	\$ 270,212	\$ 286,298	\$ 193,890	\$ 274,935	\$ 8,700	\$ 283,635	-0.9%

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CITY CLERK

General Fund 001 Department E4

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
CITY CLERK					
City Clerk	1.00	1.00	1.00	1.00	0.00
Total City Clerk Employees (FTE)	1.00	1.00	1.00	1.00	0.00

Mission and Responsibilities:

The City Clerk's office provides administrative support to the City Council; prepares City Council meeting agendas; and attends, transcribes, and records minutes of City Council proceedings. The City Clerk ensures the safe-keeping of all official City documents and records for storage in a central records center. As the City's designated public records officer, the City Clerk is responsible for records retention and retrieval of City records and recorded information. The City Clerk maintains the Chehalis Municipal Code, carries out legal notices and recording requirements, and oversees the City website. The City Clerk is a member of and secretary to the Fireman's Pension Board.

2020 Accomplishments:

- Responded to 30+ public records requests
- Prepared essential City records for secure location at the Washington State Archives Office
- Ensured City's compliance with Title VI (Civil Rights) requirements
- Began improved organization of City agreements

2021 Goals and Objectives:

- Maintain City records and transfer essential records to Washington State Archives
- Ensure City's compliance with Title VI (Civil Rights) requirements
- Continue organization of City agreements
- Hire a new City Clerk

Significant Changes 2021:

Payroll budget includes \$9,000 one-time budget for one-month overlap for staff transitions.

CITY CLERK DEPARTMENT BUDGET SUMMARY

City Clerk Department	2018	2019	2020	2020 YTD	2021	Change	% Change
Primary Cost Summary	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	2020-2021
Salaries & Wages	64,422	69,690	69,744	46,496	79,000	9,256	13.3%
Benefits	33,416	34,916	35,386	23,191	38,600	3,214	9.1%
Supplies	422	1,392	1,500	1,821	1,200	(300)	-20.0%
Services & Charges	10,712	9,521	14,027	4,910	14,325	298	2.1%
Capital Outlay	179	358	-	-	-	-	0.0%
Total Expenditures	109,151	115,877	120,657	76,418	133,125	12,468	10.3%
Less:							
Interfund Charges	(35,847)	(34,682)	(35,290)	(23,649)	(36,200)	(910)	2.6%
Net Expenditures	73,304	81,195	85,367	52,769	96,925	11,558	13.5%
Funding from General Revenues	73,304	81,195	85,367	52,769	96,925	11,558	13.5%

FUND: 001 - GENERAL FUND						EXPENDITURES (E4)			
DEPARTMENT: E4 - CITY CLERK									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2010 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
City Clerk General									
001.E4.514.020.11.00	SALARIES AND WAGES	64,422	69,690	69,744	46,496	73,000	6,000	79,000	13.3%
001.E4.514.020.21.00	PERSONNEL BENEFITS	33,416	34,916	35,386	23,191	35,600	3,000	38,600	9.1%
001.E4.514.020.31.00	OFFICE & OPERATING SUPPLIES	422	455	1,500	169	1,200		1,200	-20.0%
001.E4.514.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	937	-	1,652	-		-	0.0%
001.E4.514.020.41.00	PROFESSIONAL SERVICES	1,686	244	2,000	271	2,000		2,000	0.0%
001.E4.514.020.42.00	COMMUNICATIONS	1,601	1,490	1,560	717	1,600		1,600	2.6%
001.E4.514.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	200	-	200		200	0.0%
001.E4.514.020.44.00	ADVERTISING	1,460	1,480	1,500	378	1,700		1,700	13.3%
001.E4.514.020.45.00	RENTALS	140	487	1,000	359	750		750	-25.0%
001.E4.514.020.46.00	INSURANCE	1,855	1,797	2,087	1,995	2,300		2,300	10.2%
001.E4.514.020.47.00	PUBLIC UTILITY SERVICE	237	97	500	131	500		500	0.0%
001.E4.514.020.48.00	REPAIR & MAINT- FACILITIES	253	-	-	-	-		-	0.0%
001.E4.514.020.48.02	R & M - SOFTWARE/HARDWARE	-	446	1,000	534	1,000		1,000	0.0%
001.E4.514.020.49.00	MISCELLANEOUS	130	-	100	-	100		100	0.0%
001.E4.514.020.49.01	REGISTRATION	-	-	100	45	100		100	0.0%
001.E4.514.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	75		75	0.0%
001.E4.514.020.40.15	INTERGOVT'L SVC/CHARGES	-	-	500	-	500		500	0.0%
Total City Clerk General		105,622	112,039	117,177	75,938	120,625	9,000	129,625	10.6%
City Clerk Contrs General									
001.E4.514.028.1C.00	WAGE CONTRA EXP	(21,157)	(20,858)	(21,650)	(14,389)	(22,000)		(22,000)	1.6%
001.E4.514.028.2C.00	BENEFIT CONTRA EXP	(10,974)	(10,450)	(11,300)	(7,177)	(11,000)		(11,000)	-2.7%
001.E4.514.028.3C.00	SUPPLIES CONTRA EXP	(139)	(416)	(130)	(563)	(900)		(900)	592.3%
001.E4.514.028.4C.00	SERVICES CONTRA EXP	(3,577)	(2,958)	(2,210)	(1,520)	(2,300)		(2,300)	4.1%
Total City Clerk Contrs General		(35,847)	(34,682)	(35,290)	(23,649)	(36,200)	-	(36,200)	2.6%
City Clerk Website Management									
001.E4.518.080.48.00	REPAIR & MAINT- FACILITIES	3,350	-	-	-	-		-	0.0%
001.E4.518.080.48.02	R & M - SOFTWARE/HARDWARE	-	3,480	3,480	480	3,500		3,500	0.6%
Total City Clerk Website Management		3,350	3,480	3,480	480	3,500	-	3,500	0.6%
City Clerk Capital Outlays									
001.E4.594.014.71.00	CAPITAL LEASES-PRINCIPAL	127	268	-	-	-	-	-	0.0%
001.E4.594.014.81.00	CAPITAL LEASES-INTEREST	52	90	-	-	-	-	-	0.0%
Total City Clerk Capital Outlays		179	358	-	-	-	-	-	0.0%
TOTAL CITY CLERK		\$ 73,304	\$ 81,195	\$ 85,367	\$ 52,769	\$ 87,925	\$ 9,000	\$ 96,925	13.5%

LEGAL SERVICES

General Fund 001 Department F1

Employees:

The services of the City Attorney are provided through a contract with Hillier, Scheibmeir & Kelly, so there are no employees associated with this activity.

Mission and Responsibilities:

The City Attorney provides legal counsel and advice to the City Council, staff, advisory boards, and commissions on legal matters pertaining to the business of the City. In addition, the City Attorney represents the City of Chehalis in actions brought by or against the City or its officials acting in their official capacity. The appointment of special legal counsel is also an option when circumstances require specialized expertise. The City Attorney also provides preparation assistance and legal review of agreements, ordinances, resolutions, and various other documents for legal sufficiency.

Significant Changes 2021:

None.

LEGAL SERVICE DEPARTMENT EXPENDITURE SUMMARY

Legal Service Department Primary Cost Summary	2018 Actual	2019 Actual	2020		2021		Change 2020-2021	% Change 2020-2021
			Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget			
Supplies	-	662	-	-	-	-	-	0.0%
Services	-	103,091	111,040	70,256	110,000	(1,040)	-0.9%	
Total Expenditures	-	103,753	111,040	70,256	110,000	(1,040)	-0.9%	
Less								
Interfund Charges	-	(31,053)	(35,367)	(21,742)	(33,300)	2,067	-5.8%	
Net Total Expenditures		72,700	75,673	48,514	76,700	1,027	1.4%	
Funding from General Revenues	-	72,700	75,673	48,514	76,700	1,027	1.4%	

FUND: GENERAL FUND						EXPENDITURES (F1)			
DEPARTMENT: F1 - LEGAL SERVICES									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One- Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Legal Services									
001.F1.515.041.31.00	OFFICE & OPERATING SUPPLIES	\$ -	\$ 662	\$ -	\$ -	\$ -		\$ -	0.0%
001.F1.515.041.41.00	PROF SVS. - GENERAL SERVICES	-	102,775	103,540	69,368	102,500		102,500	-1.0%
001.F1.515.041.41.31	PROF SVS. - SUPPORT SERVICES	-	316	2,500	888	2,500		2,500	0.0%
001.F1.515.041.41.32	PROF SVS. - LITIGATION/SPECIAL	-	-	5,000	-	5,000		5,000	0.0%
Total Legal Services		-	103,753	111,040	70,256	110,000	-	110,000	-0.9%
Legal Services Contra Expenditures									
001.F1.515.041.3C.00	SUPPLIES CONTRA EXP	-	(198)	(429)	-	-		-	-100.0%
001.F1.515.041.4C.00	SERVICES CONTRA EXP	-	(30,855)	(34,938)	(21,742)	(33,300)		(33,300)	-4.7%
Total Legal Services Contra Expenditures		-	(31,053)	(35,367)	(21,742)	(33,300)	-	(33,300)	-5.8%
TOTAL LEGAL SERVICES		\$ -	\$ 72,700	\$ 75,673	\$ 48,514	\$ 76,700	\$ -	\$ 76,700	1.4%

FACILITIES & PARKS

General Fund 001 Department F2

Employees:

Department / Classification	2018	2019	2020	2021	2021
	Actual	Actual	Amended Budget	Budget	Changes from 2020
FACILITIES AND PARKS					
Property/Facilities Manager	1.00	1.00	1.00	1.00	0.00
Property Maintenance Tech. I	4.00	4.00	4.00	4.00	0.00
Property Maintenance Worker 1 FTE	0.00	0.00	0.00	0.00	0.00
Property Maintenance Aide (seasonal)	0.98	3.10	3.10	2.10	-1.00
Administrative Assistant - Recreation	0.00	0.00	0.00	0.40	0.40
Recreation Manager	0.00	0.00	0.00	0.20	0.20
Public Works Director	0.20	0.05	0.05	0.00	-0.05
Public Works Office Manager	0.20	0.20	0.20	0.00	-0.20
Total Facilities & Parks Employees (FTE)	6.38	8.35	8.35	7.70	-0.65

Mission and Responsibilities:

The Facilities and Parks Department is responsible for the maintenance, improvement and development of all municipal buildings and property including parking lots, landscaping and irrigation systems.

Municipal buildings: Chehalis City Hall, old Chehalis Fire Station, current Chehalis Fire Station, Vernetta Smith Timberland Library, Parks & Recreation/Finance, Community Development, Parks and Facilities Shop, Activity Building, Carpenter Shop, and Scout Lodge.

Miscellaneous facilities: CC White landscape triangle, National Ave. landscape island, 13th Street landscape island, exit 78 Park N Ride, 2 vacant residential lots on Chehalis Ave., and Central Business District planter beds, sidewalks, hanging baskets, restroom facility, 7 parking lots.

City of Chehalis Parks:

Stan Hedwall Park ~ 204-acres with irrigation system in the sport facilities

- Babe Ruth Baseball Complex - 2 full size baseball fields, 1 lighted field, 2 scoreboards, 2 press boxes, concession stand with restroom
- Little League Complex - 4 youth size baseball fields, 1 lighted field, 2 scoreboards, club house/press box, concession stand with restrooms facilities and 1 press boxes
- Softball Complex - 4 adult/youth multi use fields used for softball and soccer
- Soccer Complex - 18 multi-sized soccer fields placed throughout the park, concession stand with restrooms and storage space.
- RV Park - 29 rental spaces with electric and water hook-ups, caretaker site with storage building, waste disposal site, restroom/shower facility, organic waste disposal site.
- Large batting cage building and small batting cage building
- Center loop road, public restrooms, playground
- Rental shelter with restrooms, volleyball court, horseshoe pit
- Pavilion
- 6 parking lots
- Public river access

Recreation Park ~ 12-acres with an irrigation system

- Chehalis Sports Complex - 4 synthetic youth sized softball/baseball fields, 2 scoreboards, 2 lighted fields, concession stand with restrooms and meeting space
- Gail and Carolyn Shaw Aquatics Center - locker rooms, meeting room, family restroom, outdoor showers, zero depth entry with interactive toys, 2 large slides, 1 toddler slide, diving board, parking lot
- Spray Park - restrooms, 2 picnic shelters, playground
- Penny Playground – inclusive toys, shade shelter, picnic shelter, restrooms, walking path, parking lot
- VR Lee Community Building rental facility, full kitchen, restrooms, parking lot
- Fred Hess Kitchen rental facility, restrooms
- Walking path around perimeter of park
- Maintenance shop

Westside Park ~ ¾ acre

- Picnic shelter
- 2 covered picnic tables
- Playground
- 2 outdoor basketball courts

Lintott Alexander Park ~ 5.5 acres

- Restrooms
- Caretaker site
- 2 rental shelters
- Playground
- Walking path around perimeter of the park
- Public river access
- Parking lot

. Millett Field ~ 3.3-acres

- Basketball court
- Playground
- Open space

Dobson Park ~ 26-acres, inactive

McFadden Park ~ 28-acres, inactive

Duffy Park ~ 4.6- acres, inactive

2020 Accomplishments:

- Staff assisted in the completion of the sports complex and penny playground projects
- Managed and completed the Pool resurfacing project.
- Renovated bathrooms at Stan Hedwall Park in the center area.
- Filled the playground with new wood chips at Lintott Alexander Park.
- A concrete pad was poured to eliminate a gravel area where the caretaker stays at Lintott Alexander Park.
- New landscape installed at North National AVE.
- Assisted Babe Ruth with Ballfield Improvements.
- Purchased fencing for the Little League group to replace the fencing on their fields.
- Purchased equipment to use for the maintenance of the sports complex.

2021 Goals and Objectives:

- Continue to assess the facility needs and plan to continue improvement projects.
- To maintain the new sports complex to the highest standard.
- Renovation to the RV Park restroom facility.
- Continue to paint facilities as time and financial resources allow.
- Cleanup South side of National Ave Landscaping.
- Addition of new asset management software.

Significant Changes 2021:

The 2021 Budget includes moderate funding to complete projects needed to replace or maintain older facilities or leverage donations from other organizations. Some projects may have to be postponed if 2022 revenues do not meet the projections made at the time the budget was prepared. The goal is to address facility and equipment maintenance issues that are most pressing and start investing in facilities on a regular basis before they start deteriorating.

- \$5,000 one-time for S. National Ave landscaping and Irrigation upgrade. This has been postponed the last 2 years due to other projects.
- \$50,000 one-time for RV Park restroom/shower facility renovation.
- \$7,000 for a new VFD (Variable Frequency Drive) controller for the toy pump at the pool.
- \$7,500 one-time to purchase new filter pump for pool to have on hand to prevent lengthy pool closures in the event of an equipment failure.
- 20,000 recurring for maintenance of new Sports Complex to include, Fertilizer, Fungicides, Herbicides, and Sand for topdressing.

FACILITIES AND PARKS DEPARTMENT EXPENDITURE SUMMARY

Facilities and Parks	2018	2019	2020	2020		2021		%
Primary Cost Summary	Actual	Actual	Adopted Budget	Amended Budget	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021
Salaries & Wages	362,732	401,510	380,269	356,769	258,818	424,900	68,131	19.1%
Benefits	186,644	180,228	188,928	188,928	118,462	206,650	17,722	9.4%
Supplies	154,380	159,861	162,875	97,105	71,842	130,700	33,595	34.6%
Services	292,148	337,655	392,588	368,088	188,369	380,526	12,438	3.4%
Capital Outlay	15,182	13,570	35,042	71,912	65,132	77,582	5,670	7.9%
Agency Disbursements	3,766	3,651	3,570	3,570	539	-	(3,570)	-100.0%
Total Expenditures	1,014,852	1,096,475	1,163,272	1,086,372	703,162	1,220,358	133,986	12.3%
Service Related Fees/Revenues								
Dump/Disposal Fees	1690	2,538	1,950	1,950	849	2,100	150	7.7%
Leases and Rentals	73753	72,655	67,740	21,740	10,760	72,300	50,560	232.6%
Donations	23955	2,124	-	2,070	2,073	-	(2,070)	-100.0%
Miscellaneous Other	13496	15,217	760	760	9,428	-	(760)	-100.0%
Agency Receipts	1519	1,557	1,570	1,570	514	-	(1,570)	-100.0%
Total Service Related Fees/Revenues	114,413	94,091	72,020	28,090	23,624	74,400	46,310	164.9%
Funding from General Revenues	900,439	1,002,384	1,091,252	1,058,282	679,538	1,145,958	87,676	8.3%

FUND: 001- GENERAL FUND DEPARTMENT: F2 - FACILITIES AND PARKS						EXPENDITURES (F2)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
General Facilities Maintenance									
001.F2.518.030.11.00	SALARIES AND WAGES	242,677	205,305	227,892	149,251	222,900		222,900	-2.2%
001.F2.518.030.11.05	SALARIES AND WAGES - PT	29,002	45,305	30,000	29,098	36,000		36,000	20.0%
001.F2.518.030.11.06	SALARIES AND WAGES - VEH MC	4,409	4,232	-	3,570	4,500		4,500	0.0%
001.F2.518.030.12.00	OVERTIME	5,685	8,271	3,000	3,473	6,000		6,000	100.0%
001.F2.518.030.12.05	OVERTIME - PT	838	979	-	-	500		500	0.0%
001.F2.518.030.21.00	PERSONNEL BENEFITS	142,587	114,877	123,411	79,350	117,200		117,200	-5.0%
001.F2.518.030.21.05	PERSONNEL BENEFITS - PT	5,309	7,655	16,650	4,071	12,000		12,000	-27.9%
001.F2.518.030.21.06	PERSONNEL BENEFITS - VEH MC	1,102	1,070	-	873	1,100		1,100	0.0%
001.F2.518.030.21.07	PERSONNEL BENEFITS	1,219	136	-	-	-		-	0.0%
001.F2.518.030.24.00	UNIFORMS & CLOTHING	1,543	1,072	1,500	951	1,150		1,150	-23.3%
001.F2.518.030.31.00	OFFICE & OPERATING SUPPLIES	83,999	85,863	59,259	32,664	45,000	5,000	50,000	-15.6%
001.F2.518.030.32.00	FUEL CONSUMED	14,965	14,646	11,466	7,323	11,000		11,000	-4.1%
001.F2.518.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	4,883	6,056	2,500	2,413	2,500		2,500	0.0%
001.F2.518.030.41.00	PROFESSIONAL SERVICES	48,847	49,389	40,000	29,378	40,000		40,000	0.0%
001.F2.518.030.42.00	COMMUNICATIONS	276	1,988	2,800	1,337	2,900		2,900	3.6%
001.F2.518.030.43.00	TRAVEL/HOTEL/PER DIEMS	920	322	400	110	600		600	50.0%
001.F2.518.030.44.00	ADVERTISING	64	408	400	306	400		400	0.0%
001.F2.518.030.45.00	RENTALS	5,415	4,293	4,218	2,601	4,500		4,500	6.7%
001.F2.518.030.46.00	INSURANCE	20,654	20,859	21,354	21,791	23,700		23,700	11.0%
001.F2.518.030.47.00	PUBLIC UTILITY SERVICE	71,927	69,521	58,534	37,418	59,500		59,500	1.7%
001.F2.518.030.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	57,100	21,391	40,000		40,000	-29.9%
001.F2.518.030.48.00	REPAIR & MAINT- FACILITIES	62,752	106,874	27,000	13,502	30,000		30,000	11.1%
001.F2.518.030.48.01	REPAIR & MAINT - EQUIPMENT	-	1,078	7,000	2,725	6,000		6,000	-14.3%
001.F2.518.030.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	142	-	-	-		-	0.0%
001.F2.518.030.49.00	MISCELLANEOUS	2,115	298	-	62	-		-	0.0%
001.F2.518.030.49.01	REGISTRATION	-	560	2,000	119	2,000		2,000	0.0%
001.F2.518.030.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	132	-	-	3,165		3,165	0.0%
001.F2.518.030.40.03	EXTERNAL TAXES & OPER ASSESS	744	726	200	137	200		200	0.0%
Total General Facilities Maintenance		751,932	752,057	696,684	443,914	672,815	5,000	677,815	-2.7%
Facilities Administration									
001.F2.518.031.11.00	SALARIES AND WAGES	55,066	102,816	84,333	58,532	119,700	-	119,700	41.9%
001.F2.518.031.11.02	SALARIES AND WAGES - ADM SUPPORT	11,315	11,540	11,544	5,772	-		-	-100.0%
001.F2.518.031.21.00	PERSONNEL BENEFITS	25,271	43,652	40,619	28,191	59,600	-	59,600	46.7%
001.F2.518.031.21.02	PERSONNEL BENEFITS - ADM SUPPORT	6,460	6,605	6,748	3,334	-		-	-100.0%
001.F2.518.031.31.00	OFFICE & OPERATING SUPPLIES	2,303	919	1,800	258	1,200		1,200	-33.3%
001.F2.518.031.32.00	FUEL CONSUMED	-	1,191	1,500	576	1,100		1,100	-26.7%
001.F2.518.031.35.00	SMALL TOOLS & MINOR EQUIPMENT	922	-	-	-	-		-	0.0%
001.F2.518.031.41.00	PROFESSIONAL SERVICES	-	104	200	-	200		200	0.0%
001.F2.518.031.42.00	COMMUNICATIONS	12,003	10,884	10,486	6,039	10,700		10,700	2.0%
001.F2.518.031.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	354	32	500		500	41.2%
001.F2.518.031.44.00	ADVERTISING	524	46	-	-	-		-	0.0%
001.F2.518.031.45.00	RENTALS	24	1,694	1,680	1,139	1,680		1,680	0.0%
001.F2.518.031.46.00	INSURANCE	1,433	2,667	1,513	2,474	1,679		1,679	11.0%
001.F2.518.031.48.00	REPAIR & MAINT- FACILITIES	650	-	-	-	-		-	0.0%
001.F2.518.031.48.01	REPAIR & MAINT - EQUIPMENT	-	245	-	-	-		-	0.0%
001.F2.518.031.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	272	-	99	-		-	0.0%
001.F2.518.031.49.00	MISCELLANEOUS	183	-	-	-	-		-	0.0%
001.F2.518.031.49.01	REGISTRATION	-	19	680	26	500		500	-26.5%
001.F2.518.031.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	25	25	25	25		25	0.0%
Total Facilities Administration		116,154	182,679	161,482	106,497	196,884	-	196,884	21.9%
Library Facilities									
001.F2.572.050.11.00	SALARIES AND WAGES	4,705	4,035	-	1,595	-		-	0.0%
001.F2.572.050.11.05	SALARIES AND WAGES - PT	4,047	4,908	-	3,045	-		-	0.0%
001.F2.572.050.12.00	OVERTIME	1,092	265	-	272	-		-	0.0%
001.F2.572.050.12.05	OVERTIME - PT	94	-	-	-	-		-	0.0%
001.F2.572.050.21.00	PERSONNEL BENEFITS	1,441	1,081	-	465	-		-	0.0%
001.F2.572.050.21.05	PERSONNEL BENEFITS - PT	760	831	-	428	-		-	0.0%
001.F2.572.050.31.00	OFFICE & OPERATING SUPPLIES	9,973	10,523	3,584	147	3,500	-	3,500	-2.3%
001.F2.572.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	259	-	-	-		-	0.0%
001.F2.572.050.41.00	PROFESSIONAL SERVICES	6,490	6,365	6,600	3,966	6,700		6,700	1.5%
001.F2.572.050.42.00	COMMUNICATIONS	-	-	-	-	-		-	0.0%

FUND: 001- GENERAL FUND					EXPENDITURES (F2)				
DEPARTMENT: F2 - FACILITIES AND PARKS									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
001.F2.572.050.45.00	RENTALS	322	425	-	-	-	-	-	0.0%
001.F2.572.050.46.00	INSURANCE	5,386	5,402	5,655	5,786	6,277	-	6,277	11.0%
001.F2.572.050.47.00	PUBLIC UTILITY SERVICE	7,718	8,414	9,015	4,304	10,000	-	10,000	10.9%
001.F2.572.050.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	6,630	3,363	6,500	-	6,500	-2.0%
001.F2.572.050.48.00	REPAIR & MAINT- FACILITIES	8,973	5,138	1,000	437	10,000	-	10,000	900.0%
001.F2.572.050.48.01	REPAIR & MAINT - EQUIPMENT	-	1,055	1,200	2,813	1,200	-	1,200	0.0%
001.F2.572.050.49.00	MISCELLANEOUS	23	-	-	-	-	-	-	0.0%
Total Library Facilities		51,024	48,701	33,684	26,621	44,177	-	44,177	31.2%
Swimming Pools									
001.F2.576.020.11.00	SALARIES AND WAGES	3,313	8,126	-	1,095	-	-	-	0.0%
001.F2.576.020.11.05	SALARIES AND WAGES - PT	156	2,671	-	2,209	-	-	-	0.0%
001.F2.576.020.12.00	OVERTIME	333	3,057	-	906	-	-	-	0.0%
001.F2.576.020.21.00	PERSONNEL BENEFITS	925	2,817	-	491	-	-	-	0.0%
001.F2.576.020.21.05	PERSONNEL BENEFITS - PT	27	432	-	308	-	-	-	0.0%
001.F2.576.020.31.00	OFFICE & OPERATING SUPPLIES	29,837	33,936	12,000	6,440	40,000	-	40,000	233.3%
001.F2.576.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	7,498	6,468	900	-	1,000	400	1,400	55.6%
001.F2.576.020.41.00	PROFESSIONAL SERVICES	150	200	-	670	-	-	-	0.0%
001.F2.576.020.42.00	COMMUNICATIONS	917	961	1,200	698	1,250	-	1,250	4.2%
001.F2.576.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	95	400	-	400	-	400	0.0%
001.F2.576.020.45.00	RENTALS	895	1,087	1,000	518	1,100	-	1,100	10.0%
001.F2.576.020.46.00	INSURANCE	3,787	2,351	4,640	2,462	5,150	-	5,150	11.0%
001.F2.576.020.47.00	PUBLIC UTILITY SERVICE	26,867	25,361	31,667	3,460	33,000	-	33,000	4.2%
001.F2.576.020.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	37,860	8,373	37,000	-	37,000	-2.3%
001.F2.576.020.48.00	REPAIR & MAINT - FACILITY	1,464	4,251	-	-	500	-	500	0.0%
001.F2.576.020.48.01	REPAIR & MAINT - EQUIPMENT	-	2,630	1,000	1,296	1,000	-	1,000	0.0%
001.F2.576.020.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	-	400	-	-	400	400	0.0%
001.F2.576.020.49.00	MISCELLANEOUS	625	-	-	-	-	-	-	0.0%
001.F2.576.020.49.01	REGISTRATION	-	425	1,000	-	1,000	-	1,000	0.0%
001.F2.576.020.49.04	COVT PERMIT/CERTIFICATION/RECORDING FEE	-	153	300	-	300	-	300	0.0%
001.F2.594.076.64.00	CAPITAL OUTLAY- MACHINERY & EQUIP	-	-	22,500	17,799	-	14,500	14,500	-35.6%
Total Swimming Pools		76,794	95,021	114,867	46,725	121,700	15,300	137,000	19.3%
Recreation Park									
001.F2.576.080.11.00	SALARIES AND WAGES	-	-	-	-	17,300	-	17,300	0.0%
001.F2.576.080.11.05	SALARIES AND WAGES - PT	-	-	-	-	18,000	-	18,000	0.0%
001.F2.576.080.21.00	PERSONNEL BENEFITS	-	-	-	-	9,600	-	9,600	0.0%
001.F2.576.080.21.05	PERSONNEL BENEFITS - PT	-	-	-	-	6,000	-	6,000	0.0%
001.F2.576.080.31.00	OFFICE & OPERATING SUPPLIES	-	-	4,096	19,333	20,000	-	20,000	388.3%
001.F2.576.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	2,688	-	-	-	0.0%
001.F2.576.080.41.00	PROFESSIONAL SERVICES	-	-	10,000	-	10,000	-	10,000	0.0%
001.F2.576.080.45.00	RENTALS	-	-	500	1,116	500	-	500	0.0%
001.F2.576.080.47.00	PUBLIC UTILITY SERVICE	-	796	6,477	1,346	7,000	-	7,000	8.1%
001.F2.576.080.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	2,600	2,181	10,000	-	10,000	284.6%
001.F2.576.080.48.00	REPAIR & MAINT- FACILITIES	-	-	2,000	2,734	2,000	-	2,000	0.0%
001.F2.576.080.48.01	REPAIR & MAINT - EQUIPMENT	-	-	1,000	2,135	1,000	-	1,000	0.0%
Total Recreation Park		-	796	26,673	31,533	101,400	-	101,400	280.2%
Due to Other Entities									
001.F2.589.030.00.04	DUE TO STATE - SALES TAX	2,245	2,094	2,000	25	-	-	-	-100.0%
001.F2.589.030.00.06	DUE TO OTHERS - LET	1,027	1,079	1,030	514	-	-	-	-100.0%
001.F2.589.030.00.14	DUE TO STATE - HOTEL/MOTEL TAX	494	478	540	-	-	-	-	-100.0%
Total Due to Other Entities		3,766	3,651	3,570	539	-	-	-	-100.0%
Capital Leases									
001.F2.594.018.64.00	CAPITAL OUTLAY-MACHINERY & EQUIP	-	-	3,100	-	540	-	540	-82.6%
001.F2.594.018.71.00	CAPITAL LEASES-PRINCIPAL	1,206	-	-	-	-	-	-	0.0%
001.F2.594.018.71.01	CAPITAL LEASES-MOWER-PRINCIPAL	13,570	11,226	10,879	11,771	10,879	-	10,879	0.0%
001.F2.594.018.81.00	CAPITAL LEASES-INTEREST	406	2,344	1,663	1,799	1,663	-	1,663	0.0%
001.F2.594.076.63.00	CAPITAL OUTLAY-OTHER IMPROVEMENTS	-	-	33,770	33,763	-	50,000	50,000	48.1%
Total Capital Leases		15,182	13,570	49,412	47,333	13,082	50,000	63,082	27.7%
TOTAL FACILITIES AND PARKS		\$ 1,014,852	\$ 1,096,475	\$ 1,086,372	\$703,162	\$ 1,150,058	\$ 70,300	\$ 1,220,358	12.3%

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NON-DEPARTMENTAL General Fund 001 Department G1

Mission and Responsibilities:

The Non-Departmental Budget is used for a variety of General Fund expenses that generally benefit the entire organization, so they are not allocated to a specific department. These include:

- Election services and Voter registration
- Maintenance of the City's central Informational Technology network
- Costs for LEOFF 1 Retiree health benefit plan
- City's contributions to the Lewis County Economic Development Council
- City's contribution to the Washington State Main Street Program to support the City of Chehalis Community Renaissance Team (CCRT)
- Flood Mitigation Funding to the Lewis County Economic Development Council
- Flood warning, homeless services, chemical dependency services by other government entities
- Pollution control for SW Clean Air
- Suspense account for potential expenses relating to pending collective bargaining agreements

2021 Goals and Objectives:

- \$15,000 - one-time budget need for EMS levy ballot (if special election)
- \$307,844 – Transfers out to the following reserve funds:
 - Dedicated Street Fund – 2.5% of Local Sales Tax \$116,800
 - G.O. Debt Service Fund – 25% of 2011 LTGO debt service \$25,044
 - LEOFF 1 OPEB Reserve Fund - \$0.225/\$1,000 AV of regular property tax levy \$166,000

NON-DEPARTMENTAL DEPARTMENT EXPENDITURE SUMMARY

Non-departmental			2020			2021		
Primary Cost Summary	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	% Change 2020-2021	
Salaries/Wages	-	-	23,150	-	-	(23,150)	-100.0%	
LEOFF1 Retiree Medical	115,564	106,565	-	-	-	-	0.0%	
Firemen's Pension	156,379	176,452	14,875	-	15,000	125	0.8%	
Supplies	2,647	3,640	11,500	2,404	3,600	(7,900)	-68.7%	
Services	193,984	144,734	147,910	46,309	166,800	18,890	12.8%	
Capital Outlay	-	-	-	-	-	-	0.0%	
Transfers Out*	558,906	867,498	245,332	157,200	307,844	62,512	25.5%	
Total Expenditures	1,027,480	1,298,889	442,767	205,913	493,244	50,477	11.4%	
Less Interfund Charges	(22,938)	(11,788)	(9,824)	(2,098)	(9,900)	(76)	0.8%	
Net Expenditures	1,004,542	1,287,101	432,943	203,815	483,344	50,401	11.6%	
Funding from General Revenues	1,004,542	1,287,101	432,943	203,815	483,344	50,401	11.6%	

***Transfers out includes:**

Dedicated Street Fund - 2.5% Local Sales Tax	116,800
Debt Service - 25% of 2011 LTGO debt service	25,044
LEOFF 1 OPEB Reserve - \$0.225/\$1,000 AV of Regular Property Tax levy	166,000
Total Transfers Out	307,844

FUND: 001 - GENERAL FUND					EXPENDITURES (G1)				
DEPARTMENT: G1 - NON-DEPARTMENTAL									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Advisory/Finance Services									
001.G1.513.020.49.01	REGISTRATION	\$ 4,869		\$ -	\$ -	\$ -		\$ -	0.0%
001.G1.513.029.4C.00	SERVICES CONTRA EXP	(992)		-	-	-		-	0.0%
001.G1.514.089.41.00	PROFESSIONAL SERVICES - AUDIT	23,355		-	-	-		-	0.0%
001.G1.514.089.4C.00	SERVICES CONTRA EXP	(10,085)		-	-	-		-	0.0%
Total Advisory/Finance Services		17,147	-	-	-	-	-	-	0.0%
LEOFF 1 Retiree OPEB									
001.G1.517.021.29.00	PENSION PMTS (MEDICAL) - PD	57,120	54,507	-	-	-		-	0.0%
001.G1.517.021.29.01	PENSION PMTS (MEDICAL) - FD	58,444	52,058	-	-	-		-	0.0%
Total LEOFF 1 Retiree OPEB		115,564	106,565	-	-	-	-	-	0.0%
Pre-LEOFF Pension Contribution									
001.G1.522.010.29.03	FIRE PENSION CONTRIB - PROPERTY TAX	156,379	162,518	-	-	-		-	0.0%
001.G1.522.010.29.04	FIRE PENSION CONTRIB - FIRE INS TAX	-	13,934	14,875	-	15,000		15,000	0.8%
Total LEOFF 1 Retiree OPEB		156,379	176,452	14,875	-	15,000	-	15,000	0.8%
Wellness Program									
001.G1.518.011.31.00	SUPPLIES - WELLNESS PROGRAM	598	-	-	-	-		-	0.0%
Total Wellness Program		598	-	-	-	-	-	-	0.0%
Information Technology Service									
001.G1.518.080.31.00	OFFICE & OPERATING SUPPLIES	920	-	1,500	-	1,500		1,500	0.0%
001.G1.518.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	1,347	9,900	-	-	2,000	2,000	-79.8%
001.G1.518.080.41.00	PROFESSIONAL SERVICES - IT	1,909	2,538	3,000	1,177	3,000	-	3,000	0.0%
001.G1.518.080.48.00	REPAIR & MAINT- FACILITIES	33,928	-	-	-	-		-	0.0%
001.G1.518.080.48.02	R & M - SOFTWARE/HARDWARE	-	35,586	31,910	7,910	34,400		34,400	7.8%
001.G1.518.080.49.00	MISCELLANEOUS	40	-	2,000	43	-		-	-100.0%
001.G1.518.080.49.02	SUBSCRIPTIONS/MEMBERSHIPS	-	-	-	162	200		200	0.0%
001.G1.518.089.3C.00	SUPPLIES CONTRA EXP	(272)	(402)	(272)	-	(1,100)		(1,100)	304.4%
001.G1.518.089.4C.00	SERVICES CONTRA EXP	(9,552)	(11,386)	(9,552)	(2,098)	(8,800)		(8,800)	-7.9%
Total Information Technology Service		26,973	27,683	38,486	7,194	29,200	2,000	31,200	-18.9%
Common Facility Maintenance									
001.G1.518.090.31.00	OFFICE & OPERATING SUPPLIES	1,129	2,293	100	2,404	100		100	0.0%
001.G1.518.090.41.00	PROFESSIONAL SERVICES-Strategic Planning	9,996	-	-	-	-		-	0.0%
001.G1.518.090.42.00	COMMUNICATIONS	(18)	-	1,000	(294)	1,000		1,000	0.0%
001.G1.518.090.45.00	RENTALS	1,583	1,359	2,000	971	2,000		2,000	0.0%
001.G1.518.090.46.00	INSURANCE	4,248	4,156	6,200	4,321	6,200		6,200	0.0%
001.G1.518.090.49.00	MISCELLANEOUS	131	25	200	34	200		200	0.0%
001.G1.518.090.40.03	EXTERNAL TAXES & OPER ASSESS	94	78	100	176	100		100	0.0%
001.G1.589.090.00.00	SUSPENSE/CLEARING ACCOUNT	-	-	23,150	-	-		-	-100.0%
Total Common Facility Maintenance		17,163	7,911	32,750	7,612	9,600	-	9,600	-70.7%
Other Contracted Services									
001.G1.514.040.40.01	INTERGOVT PROF SVCS - LC ELECTIONS	-	1,385	-	-	-	17,000	17,000	0.0%
001.G1.514.090.40.02	INTERGOVT SVCS -VOTER REGISTRATION	7,101	7,047	8,500	-	9,000		9,000	5.9%
001.G1.518.099.5C.00	INTERGOVT SVCS CONTRA EXP	(2,037)	-	-	-	-		-	0.0%
001.G1.553.030.40.11	INTERGOVT SVCS - LC FLOOD WARNING	4,000	4,000	4,000	-	4,000		4,000	0.0%
001.G1.553.030.41.00	PROF. SVCS - LC FLOOD MITIGATION FUNDING	15,000	15,000	15,000	15,000	15,000		15,000	0.0%
001.G1.553.070.40.07	INTERGOVT SERVICES - SW CLEAN AIR	3,208	3,975	3,500	-	4,100		4,100	17.1%
001.G1.558.070.41.00	PROF SERVICES - MAIN STREET PROGRAM	51,500	50,000	50,000	-	50,000		50,000	0.0%
001.G1.558.070.41.01	PROF SERVICES - PORT OF OLY FTZ	-	-	-	-	-		-	0.0%
001.G1.558.070.40.09	INTERGOVT SERVICES - LC EDC	8,000	10,000	8,000	5,000	8,000		8,000	0.0%
001.G1.565.040.40.05	HOMELESS SERVICES - CENTRALIA	3,000	-	3,000	3,000	3,000		3,000	0.0%
001.G1.566.000.41.00	2% LIQ PROFITS/TAX - CHEM DEP SVCS - LC	2,001	2,047	2,000	1,290	2,100		2,100	5.0%
001.G1.569.000.40.06	INTERGOVT SERVICES - LC SR CENTER	20,000	7,500	7,500	7,500	7,500		7,500	0.0%
001.G1.589.030.00.06	DUE TO STATE-LET	39	38	-	19	-		-	0.0%
Total Other Contracted Services		111,812	100,992	101,500	31,809	102,700	17,000	119,700	17.9%
Capital Expenditures									
001.G1.594.018.64.00	MACHINERY & EQUIPMENT	-	-	-	-	-		-	0.0%
Total Capital Expenditures		-	-	-	-	-	-	-	0.0%

FUND: 001 - GENERAL FUND						EXPENDITURES (G1)			
DEPARTMENT: G1 - NON-DEPARTMENTAL									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
Transfers Out									
001.G1.597.000.05.03	TRANSFER OUT - FUND 003	196,601	196,752	47,050	32,621	116,800		116,800	148.2%
001.G1.597.000.05.04	TRANSFER OUT - FUND 004	-	80,000	-	-	-		-	0.0%
001.G1.597.000.05.10	TRANSFER OUT - FUND 110	92,868	100,000	-	-	-		-	0.0%
001.G1.597.000.05.15	TRANSFER OUT - FUND 115	-	-	166,049	100,199	166,000		166,000	0.0%
001.G1.597.000.05.20	TRANSFER OUT - FUND 200	25,969	24,966	24,380	24,380	25,044		25,044	2.7%
001.G1.597.000.05.31	TRANSFER OUT - FUND 301	150,000	284,000	7,853	-	-	-	-	-100.0%
001.G1.597.000.05.32	TRANSFER OUT - FUND 302	92,868	181,780	-	-	-	-	-	0.0%
001.G1.597.000.05.95	TRANSFER OUT - FUND 195	600	-	-	-	-		-	0.0%
Total Transfers Out		558,906	867,498	245,332	157,200	307,844	-	307,844	25.5%
TOTAL NON-DEPARTMENTAL EXPENDITURES		\$ 1,004,542	\$ 1,287,101	\$ 432,943	\$ 203,815	\$ 464,344	\$ 19,000	\$ 483,344	11.6%

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HUMAN RESOURCES

General Fund 001 Department G2

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
HUMAN RESOURCES					
Human Resources/Risk Manager	1.00	1.00	1.00	1.00	0.00
Total Human Resources Employees (FTE)	1.00	1.00	1.00	1.00	0.00

Mission and Responsibilities:

The Human Resources Department strives to effectively administer the City's human resource programs by providing centralized, uniform personnel support in an environment of mutual trust and respect. The Human Resources Department performs complex technical and professional work in administering the employee benefits and personnel systems of the City including job classifications, compensation reviews, recruitment, labor relations and guidance to management regarding employee issues. The department also administers the City's risk management duties including loss control, liability, worker's compensation claims and employee safety.

2020 Accomplishments:

- Continued working with department heads to update position job descriptions
- Coordinated a variety of risk management activities
- Participated in annual audit by WCIA
- Managed liability claims
- Managed industrial insurance and return to work programs
- Coordinated annual hearing tests and flu shots for city employees
- Managed a significant number of complex personnel, leave and benefit issues
- Successfully recruited for and filled numerous position vacancies throughout the city
- Participated in negotiating Collective Bargaining Agreements with the Police, Fire, and Non-uniformed personnel
- Worked with City Manager and department heads on succession planning needs and goals of each department

2021 Goals and Objectives:

- Continue to work with City Manager and department heads on succession planning needs and goals of each department
- Continue to update position job descriptions
- Manage workforce needs within budgetary constraints
- Participate in annual audit by WCIA
- Hire New HR/Risk Manager
- Continue working with City Manager to update the employee personnel manual
- Evaluate medical plans for non-uniformed and fire personnel
- Develop and identify a Professional Development Program for managers and supervisors

Significant Changes 2021:

- Decreased Labor Negotiations contract services as all three collective bargaining agreements were settled prior to 2021.
- 2021 payroll budget includes \$11,600 one-time budget for one-month overlap for transition of staff.

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT EXPENDITURE SUMMARY

Human Resources	2018	2019	2020	2020 YTD	2021	Change	% of
Primary Cost Summary	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	Change 2020-2021
Salaries & Wages	88,595	95,866	95,960	63,960	108,800	12,840	13.4%
Benefits	34,262	36,534	36,878	24,225	41,800	4,922	13.3%
Supplies	1,040	2,145	4,775	1,956	1,800	(2,975)	-62.3%
Services	36,847	119,530	43,175	33,234	33,450	(9,725)	-22.5%
Total Expenditures	160,744	254,075	180,788	123,375	185,850	5,062	2.8%
Less:							
Interfund Charges	(52,564)	(88,266)	(41,477)	(41,713)	(63,800)	(22,323)	53.8%
Net Expenditures	108,180	165,809	139,311	81,662	122,050	(17,261)	-12.4%
Related Service Fees/Revenues							
Grant reimbursement	320	-	-	-	-	-	0.0%
Total Related Service Fees/Revenues	320	-	-	-	-	-	0.0%
Funding from General Revenues	107,860	165,809	139,311	81,662	122,050	(17,261)	-12.4%

FUND: 001 - GENERAL FUND		EXPENDITURES (G2)							
DEPARTMENT: G2 - HUMAN RESOURCES									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES - HUMAN RESOURCES									
Administration									
001.G2.518.010.11.00	SALARIES AND WAGES	\$ 88,595	\$ 95,866	\$ 95,960	\$ 63,960	\$ 100,400	\$ 8,400	\$ 108,800	13.4%
001.G2.518.010.11.05	SALARIES AND WAGES PT			-	-	-		-	0.0%
001.G2.518.010.21.00	PERSONNEL BENEFITS	34,262	36,534	36,878	24,225	38,600	3,200	41,800	13.3%
001.G2.518.010.21.05	PERSONNEL BENEFITS PT			-	-	-		-	0.0%
001.G2.518.010.21.07	PERSONNEL BENEFITS			-	-	-		-	0.0%
001.G2.518.010.31.00	OFFICE & OPERATING SUPPLIES	967	469	1,500	304	1,200		1,200	-20.0%
001.G2.518.010.31.04	SUPPLIES - WELLNESS PROGRAM		739	1,500	-	-		-	-100.0%
001.G2.518.010.32.00	FUEL CONSUMED	73	-	100	-	100		100	0.0%
001.G2.518.010.35.00	SMALL TOOLS & MINOR EQUIPMENT		937	1,675	1,652	-	500	500	-70.1%
001.G2.518.010.41.00	PROFESSIONAL SERVICES	30,674	112,914	35,000	28,487	25,000		25,000	-28.6%
001.G2.518.010.41.01	PROF SVCS - AWC Drug/ Alcohol testing			1,355	-	1,300		1,300	-4.1%
001.G2.518.010.42.00	COMMUNICATIONS	1,672	1,694	2,010	694	2,010		2,010	0.0%
001.G2.518.010.43.00	TRAVEL/HOTEL/PER DIEM	556	690	600	(1)	600		600	0.0%
001.G2.518.010.44.00	ADVERTISING		-	250	-	250		250	0.0%
001.G2.518.010.45.00	RENTALS	140	487	1,200	359	1,200		1,200	0.0%
001.G2.518.010.46.00	INSURANCE	1,625	1,677	1,740	1,641	1,740		1,740	0.0%
001.G2.518.010.47.00	PUBLIC UTILITY SERVICE	8	28	20	-	50		50	150.0%
001.G2.518.010.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	-	-	-		-	0.0%
001.G2.518.010.48.00	REPAIR & MAINT- FACILITY	303	-	200	122	-		-	-100.0%
001.G2.518.010.48.01	REPAIR & MAINT - EQUIPMENT		-	-	-	-		-	0.0%
001.G2.518.010.48.02	R & M - SOFTWARE/HARDWARE		304	200	597	500		500	150.0%
001.G2.518.010.49.00	MISCELLANEOUS	1,690	23	200	90	200		200	0.0%
001.G2.518.010.49.01	REGISTRATION	-	-	400	-	400		400	0.0%
001.G2.518.010.49.02	MEMBERSHIP DUES/SUBSCRIPTION	-	1,355	-	1,245	200		200	0.0%
001.G2.518.014.32.00	MISCELLANEOUS	-	-	-	-	-		-	0.0%
001.G2.518.014.43.00	REGISTRATION	-	-	-	-	-		-	0.0%
001.G2.594.018.71.00	CAPITAL LEASES-PRINCIPAL	127	268	-	-	-		-	0.0%
001.G2.594.018.81.00	CAPITAL LEASES-INTEREST	52	90	-	-	-		-	0.0%
Total Administration		160,744	254,075	180,788	123,375	173,750	12,100	185,850	2.8%
Contra Expenditures									
001.G2.518.019.1C.00	WAGE CONTRA EXP	(28,971)	(33,304)	(27,665)	(21,625)	(33,100)		(33,100)	19.6%
001.G2.518.019.2C.00	BENEFIT CONTRA EXP	(11,204)	(12,692)	(10,671)	(8,191)	(12,500)		(12,500)	17.1%
001.G2.518.019.3C.00	SUPPLIES CONTRA EXP	(340)	(745)	(471)	(661)	(1,000)		(1,000)	112.3%
001.G2.518.019.4C.00	SERVICES CONTRA EXP	(12,049)	(41,525)	(2,670)	(11,236)	(17,200)		(17,200)	544.2%
Total Contra Expenditures		(52,564)	(88,266)	(41,477)	(41,713)	(63,800)	-	(63,800)	53.8%
TOTAL HUMAN RESOURCES		\$ 108,180	\$ 165,809	\$ 139,311	\$ 81,662	\$ 109,950	\$ 12,100	\$ 122,050	-12.4%

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POLICE

General Fund 001 Department H1

Employees:

Department / Classification	2018 Actual	2019 Actual	2020	2021 Budget	2021 Changes from 2020
			Amended Budget		
POLICE					
Chief of Police	1.00	1.00	1.00	1.00	0.00
Deputy Chief	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Records Technician	2.00	2.00	2.00	2.00	0.00
Records Assistant/Evidence Tech	0.00	1.00	1.00	1.00	0.00
Police Sergeant	4.00	4.00	4.00	4.00	0.00
Police Officer	12.00	12.00	11.00	11.00	0.00
Parking Enforcement/Evidence Technician	1.00	0.00	0.00	0.00	0.00
Parking Enforcement Officer (PT)	0.00	0.50	0.00	0.00	0.00
Community Services Officer	1.00	1.00	1.00	1.00	0.00
Civil Service Examiner (Variable)	0.05	0.05	0.05	0.05	0.00
Total Police Employees (FTE)	23.05	23.55	22.05	22.05	0.00

Mission and Responsibilities:

The Police Department's mission is to provide security and safety in partnership with the community by providing professional, equitable and unbiased service to all, and to be recognized as a guiding law enforcement agency.

The Police Department provides administrative services that establish the vision and guiding principles for the organization by leading the agency with planning, organizing, directing, and coordinating services; managing operations and investigations, budget, training, and developing staff and policy; providing facility and material management, fleet control, records management and training.

Uniformed patrol provides basic police services to the community including neighborhood patrol, crime detection, criminal investigation and enforcement, traffic enforcement, evidence collection and preservation, case management, court testimony, a regional SWAT team, and parking enforcement. We also provide assistance such as: security checks, crime prevention, public relations, drug/alcohol and substance abuse education and other community programs.

The Investigations Division provides specialized support in more complex and serious criminal investigations, crimes against persons, sexual assault investigations, crime scene processing, evidence collection and examination, suspect and special victim interviews, sex offender notifications and tracking, drug investigations, and Green Hill School investigations.

2020 Accomplishments:

- Revised and updated many policies for upcoming 2021 Accreditation.
- Exceeded the State's minimum training requirements for officer's annual training
- Continued efforts to improve the quality of dispatch services and determine feasibility of pursuing dispatch service options.
- Reorganized the parking, evidence, and records divisions. And hired a Records/Evidence Technician. .
- Finished purchasing exterior patrol vests for officers.
- Changed front desk hours for the public to allow Records staff to concentrate on increased CPL permits, firearms background checks, public disclosure requests, and purging of records.

2021 Goals and Objectives:

- Continue our efforts with improving services from Lewis County's Dispatch Center and determining the feasibility of finding other options.
- Achieve re-accreditation.
- Create a secure evidence storage area for large evidence items such as vehicles or equipment.

Significant Changes 2021:

Eliminated from both the 2019 and 2020 budget, and not currently in the 2021 budget is a garage that was to be built at the police firing range. This is still a vital facility that is long overdue for proper evidence storage for our agency. Currently, the Chehalis Police Department does not have a location to securely store vehicles or large items we take as evidence. At times, we have vehicles that are evidence in a crime, recovered stolen vehicles, or vehicles that we have surplus. Evidentiary vehicles need to be secured and stored out of the weather and we need to ensure a chain of custody; we currently have a small garage attached to City Hall, but this only accommodates smaller vehicles and lacks any real security that would be more consistent with an evidence garage. It also acts as general storage, so equipment must be moved out before vehicles can be moved in. Surplus vehicles are often stored at the range, but in the case of the last three just moved from there to auction, we needed to hire a professional car detailer to remove the mold that had grown inside due to the weather. A three-bay garage was planned to be able to keep these vehicles dry and provide a secure area for vehicle evidence storage.

Routinely, the Chehalis Police Department has purchased one new police vehicle per year, rotating out the oldest and highest mileage vehicles. There has been some discussion about putting off the purchase of patrol vehicles or replacing vehicles every other year instead of annually. Police vehicles start showing significant wear and mechanical problems anywhere past the 100K mile mark. Working this out on a spreadsheet shows that within a short time, we have a large percentage of our fleet that is over 120K miles. This means that within just a few years, we risk the potential of having to replace multiple vehicles all at once.

In 2018 we began a lease program with Taser International, so instead of a large one time purchase we have again budgeted the smaller lease amount of approximately \$5,600. We have no major equipment purchases planned for 2021.

The Dispatch service contract has not been finalized at the time of this writing, but I am anticipating a 7% increase.

The Lewis County Jail, in the past, has had two options for payment of their services. One was straight bed days meaning we simply pay as we use the facility. The second was to purchase bed days on contract, meaning we pay a certain amount up front for a specified number of days through the year at a reduced rate. This method has served us well in the past, but 2020 is a different story. Due to COVID restrictions, the jail has not been accepting inmates unless their arrest is mandated by law, meaning we have booked very few people and will never reach our contract number of bed days. For 2021, the jail raised their bed day rate by more than 12% and eliminated the ability to purchase by contract. We average about 1400 bed days per year based on 2016 - 2018 usage, therefore our budgeted jail amount has increased significantly.

10/21/2020

POLICE DEPARTMENT EXPENDITURE SUMMARY

Police Department Primary Cost Summary	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
Salary & Wages	1,841,987	1,836,376	1,846,115	1,239,201	1,919,700	73,585	4.0%
Benefits	778,845	815,026	844,580	539,613	859,600	15,020	1.8%
Supplies	84,273	66,489	75,500	36,490	73,550	(1,950)	-2.6%
Services and Charges	441,302	463,759	560,937	361,062	569,460	8,523	1.5%
Capital Outlay	39,403	12,969	-	-	-	-	0.0%
Custodial Activity	955	1,240	-	1,148	-	-	0.0%
Total Expenditures	3,186,765	3,195,859	3,327,132	2,177,514	3,422,310	95,178	2.9%
Service Related Fees/Revenues							
Criminal Justice Sales Tax	\$ 138,488	156,450	133,980	95,779	148,600	14,620	10.9%
Animal Licenses & Gun Permits	3,279	3,748	3,870	4,556	3,320	(550)	-14.2%
Governmental Grants	2,918	1,411	-	520	-	-	0.0%
State Shared Revenues	155,788	177,618	182,240	119,848	183,300	1,060	0.6%
Law Enforcement Services	8,122	4,245	3,330	2,902	5,200	1,870	56.2%
Parking Enforcement	18,153	20,572	14,570	8,105	17,800	3,230	22.2%
Contributions	-	-	-	1,357	-	-	0.0%
Confiscation & Forfeiture	21,919	20,977	23,110	11,599	21,800	(1,310)	-5.7%
Custodial Activity	192	156	210	36	-	(210)	-100.0%
Total Service Related Fees/Revenues	348,859	385,177	361,310	244,702	380,020	18,710	5.2%
Funding from General Revenues	2,837,906	2,810,682	2,965,822	1,932,812	3,042,290	76,468	2.6%

FUND: 001 - GENERAL FUND		EXPENDITURES (H1)							
DEPARTMENT: H1 - POLICE									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
General Administration									
001.H1.521.010.11.00	SALARIES AND WAGES	\$ 235,108	\$ 222,835	\$ 226,600	\$ 152,397	\$ 230,700		\$ 230,700	1.8%
001.H1.521.010.11.02	SALARIES AND WAGES - ADMIN	49,054	50,019	50,102	33,378	52,200		52,200	4.2%
001.H1.521.010.11.05	PART TIME SALARIES AND WAGES	680	500	-	-	-		-	0.0%
001.H1.521.010.21.00	PERSONNEL BENEFITS	77,823	78,515	81,083	52,007	79,000		79,000	-2.6%
001.H1.521.010.21.02	PERSONNEL BENEFITS - ADMIN	25,549	20,839	21,166	13,827	21,900		21,900	3.5%
001.H1.521.010.21.05	PART TIME PERSONNEL BENEFITS	58	43	-	-	-		-	0.0%
001.H1.521.010.31.01	OFFICE & OPERATING SUPPLIES	6,491	5,098	6,500	4,963	6,500		6,500	0.0%
001.H1.521.010.31.02	RANGE OFFICE & OPERATING SUP	3,392	3,298	3,500	594	3,500		3,500	0.0%
001.H1.521.010.31.03	CIVIL SERVICE OPERATING SUPPLI	-	157	-	-	-		-	0.0%
001.H1.521.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	2,938	3,262	4,500	3,063	4,500	-	4,500	0.0%
001.H1.521.010.41.00	PROFESSIONAL SERVICES	1,988	1,648	16,000	1,488	2,500		2,500	-84.4%
001.H1.521.010.41.01	PROFESSIONAL SERVICES - LC IT	4,320	4,320	5,640	2,660	5,700		5,700	1.1%
001.H1.521.010.42.00	COMMUNICATIONS	32,766	34,937	35,020	23,066	35,500		35,500	1.4%
001.H1.521.010.44.00	ADVERTISING	-	224	150	-	150		150	0.0%
001.H1.521.010.45.00	RENTALS	1,500	1,500	13,600	2,041	4,200		4,200	-69.1%
001.H1.521.010.46.00	INSURANCE	45,977	41,488	47,480	44,058	47,480		47,480	0.0%
001.H1.521.010.48.00	REPAIR & MAINT- FACILITIES	9,639	-	-	-	-		-	0.0%
001.H1.521.010.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	-		-	0.0%
001.H1.521.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWAF	-	8,277	8,500	4,630	9,800		9,800	15.3%
001.H1.521.010.49.00	MISCELLANEOUS	2,134	-	-	-	-		-	0.0%
001.H1.521.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	150	2,726	4,200	2,654	2,900		2,900	-31.0%
001.H1.521.010.40.03	EXTERNAL TAXES & OPER ASSESS	8	-	-	-	-		-	0.0%
Total General Administration		499,575	479,686	524,041	340,826	506,530	-	506,530	-3.3%
Records									
001.H1.521.R10.11.00	SALARIES AND WAGES	88,413	115,225	146,844	97,876	152,800		152,800	4.1%
001.H1.521.R10.21.00	PERSONNEL BENEFITS	61,074	78,256	102,054	61,398	97,700		97,700	-4.3%
Total Records		149,487	193,481	248,898	159,274	250,500	-	250,500	0.6%
Investigation									
001.H1.521.021.11.00	SALARIES AND WAGES	218,366	258,640	263,856	178,410	275,800		275,800	4.5%
001.H1.521.021.12.00	OVERTIME	36,047	14,870	16,786	17,375	16,300		16,300	-2.9%
001.H1.521.021.21.00	PERSONNEL BENEFITS	89,963	119,206	119,128	82,355	127,600		127,600	7.1%
001.H1.521.021.24.00	UNIFORMS & CLOTHING	1,300	1,800	1,800	1,800	1,800		1,800	0.0%
001.H1.521.021.41.00	PROFESSIONAL SERVICES	1,033	1,211	3,000	540	2,000		2,000	-33.3%
Total Investigation		346,709	395,727	404,570	280,480	423,500	-	423,500	4.7%
Patrol									
001.H1.521.022.11.00	SALARIES AND WAGES	1,025,036	1,028,249	992,507	662,701	1,037,700		1,037,700	4.6%
001.H1.521.022.12.00	OVERTIME	80,720	68,459	86,820	56,572	84,300		84,300	-2.9%
001.H1.521.022.21.00	PERSONNEL BENEFITS	452,061	462,884	460,949	299,967	471,300		471,300	2.2%
001.H1.521.022.24.00	UNIFORMS & CLOTHING	9,076	5,812	13,500	928	13,500		13,500	0.0%
001.H1.521.022.31.00	OFFICE & OPERATING SUPPLIES	14,296	9,773	18,000	6,293	16,000		16,000	-11.1%
001.H1.521.022.32.00	FUEL CONSUMED	31,094	28,540	28,000	14,820	28,000		28,000	0.0%
001.H1.521.022.35.00	SMALL TOOLS & MINOR EQUIPMENT	25,916	16,017	13,850	6,757	13,900	-	13,900	0.4%
001.H1.521.022.41.00	PROFESSIONAL SERVICES	5,093	4,207	3,000	1,835	3,000		3,000	0.0%
001.H1.521.022.42.00	COMMUNICATIONS	-	-	-	356	-		-	0.0%
001.H1.521.022.42.01	COMMUNICATIONS - MOBILE	4,139	4,003	4,000	2,128	4,000		4,000	0.0%
001.H1.521.022.45.00	RENTALS	4,461	-	-	-	-		-	0.0%
001.H1.521.022.48.00	REPAIR & MAINT- FACILITIES	10,391	-	-	-	-		-	0.0%
001.H1.521.022.48.01	REPAIR & MAINT - EQUIPMENT	-	7,208	6,000	3,917	6,000		6,000	0.0%
001.H1.521.022.49.00	MISCELLANEOUS	-	-	-	-	-		-	0.0%
Total Patrol		1,662,283	1,635,152	1,626,626	1,056,274	1,677,700	-	1,677,700	3.1%
Special Unit - JNET									
001.H1.521.023.43.00	TRAVEL/HOTEL/PER DIEM	-	2,646	1,800	-	1,800		1,800	0.0%
001.H1.521.023.45.00	RENTAL	-	12,400	19,500	7,602	19,500		19,500	0.0%
001.H1.521.023.49.00	MISCELLANEOUS - BUY MONEY	1,787	999	6,000	2,802	6,000		6,000	0.0%
001.H1.521.023.49.01	REGISTRATION	-	395	1,200	-	1,200		1,200	0.0%
Total Special Unit - JNET		1,787	16,440	28,500	10,404	28,500	-	28,500	0.0%
Special Weapons and Tactics (SWAT)									

FUND: 001 - GENERAL FUND		EXPENDITURES (H1)							
DEPARTMENT: H1 - POLICE									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
001.H1.521.C23.24.00	UNIFORMS & CLOTHING	-	-	500	-	1,000		1,000	100.0%
001.H1.521.C23.31.00	OFFICE & OPERATING SUPPLIES	-	-	1,000	-	1,000		1,000	0.0%
Total Special Weapons and Tactics (SWAT)		-	-	1,500	-	2,000	-	2,000	33.3%
Training									
001.H1.521.040.43.00	TRAVEL/HOTEL/PER DIEMS	1,214	5,292	12,340	1,496	12,200		12,200	-1.1%
001.H1.521.040.43.01	TRAVEL - STAFF	3,362	-	-	-	-		-	0.0%
001.H1.521.040.49.00	MISCELLANEOUS	495	-	-	-	-		-	0.0%
001.H1.521.040.49.01	REGISTRATION	3,592	6,215	9,900	1,410	9,500		9,500	-4.0%
Total Training		8,663	11,507	22,240	2,906	21,700	-	21,700	-2.4%
Facilities									
001.H1.521.050.11.00	SALARIES AND WAGES	-	-	10,000	49	-		-	-100.0%
001.H1.521.050.11.06	SALARIES AND WAGES - VEH MECH	12,307	14,330	-	5,347	15,100		15,100	0.0%
001.H1.521.050.21.00	PERSONNEL BENEFITS	-	-	3,500	12	-		-	-100.0%
001.H1.521.050.21.06	PERSONNEL BENEFITS - VEH MECH	3,096	3,613	-	1,307	3,800		3,800	0.0%
001.H1.521.050.31.00	OFFICE & OPERATING SUPPLIES	-	173	-	-	-		-	0.0%
001.H1.521.050.47.00	PUBLIC UTILITY SERVICE	923	966	880	471	880		880	0.0%
001.H1.521.050.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	2,965	1,730	3,000		3,000	1.2%
001.H1.521.050.48.00	REPAIR & MAINT- FACILITIES	-	1,525	5,800	975	1,300	-	1,300	-77.6%
001.H1.521.050.49.00	MISCELLANEOUS	768	-	-	-	-		-	0.0%
Total Facilities		17,094	20,607	23,145	9,891	24,080	-	24,080	4.0%
Prisoner Service									
001.H1.523.060.41.00	PROFESSIONAL SERVICES	4,112	892	5,000	784	5,000		5,000	0.0%
001.H1.523.060.40.13	INTERGOVT PROF SVCS -LC JAIL SVCS	84,915	82,407	86,527	65,385	105,000		105,000	21.3%
Total Prisoner Service		89,027	83,299	91,527	66,169	110,000	-	110,000	20.2%
Contracted Services - Alarm & Dispatch									
001.H1.528.060.40.12	INTERGOVT SVCS-LC DISPATCHING	210,364	232,782	249,085	186,808	267,500		267,500	7.4%
Total Contracted Services - Alarm & Dispatch		210,364	232,782	249,085	186,808	267,500	-	267,500	7.4%
Parking Facilities									
001.H1.542.065.11.00	SALARIES AND WAGES	44,689	10,623	(44)	-	-		-	-100.0%
001.H1.542.065.21.00	PERSONNEL BENEFITS	22,117	4,621	17	-	-		-	-100.0%
001.H1.542.065.24.00	UNIFORMS & CLOTHING	-	-	-	-	-		-	0.0%
001.H1.542.065.40.03	EXTERNAL TAXES & OPER ASSESS	1,712	2,032	9,500	649	9,500		9,500	0.0%
Total Parking Facilities		68,518	17,276	9,473	649	9,500	-	9,500	0.3%
Nuisance Control									
001.H1.554.020.11.00	SALARIES AND WAGES	25,784	26,313	26,322	17,548	27,400		27,400	4.1%
001.H1.554.020.21.00	PERSONNEL BENEFITS	18,364	19,718	20,442	13,006	21,000		21,000	2.7%
Total Nuisance Control		44,148	46,031	46,764	30,554	48,400	-	48,400	3.5%
Animal Control									
001.H1.554.030.11.00	SALARIES AND WAGES	25,783	26,313	26,322	17,548	27,400		27,400	4.1%
001.H1.554.030.21.00	PERSONNEL BENEFITS	18,364	19,719	20,441	13,006	21,000		21,000	2.7%
001.H1.554.030.31.00	OFFICE & OPERATING SUPPLIES	146	171	150	-	150		150	0.0%
001.H1.554.030.47.00	PUBLIC UTILITY SERVICE	459	509	350	327	350		350	0.0%
001.H1.554.030.49.00	MISCELLANEOUS	-	-	-	-	-		-	0.0%
001.H1.554.030.40.14	INTERGOVT SVCS-LC ANIMAL SHELTER	4,000	2,950	3,500	1,250	3,500		3,500	0.0%
Total Animal Control		48,752	49,662	50,763	32,131	52,400	-	52,400	3.2%
Due to Other Agencies									
001.H1.589.030.00.00	DUE TO STATE - WSP BKG INV	955	1,240	-	1,148	-		-	0.0%
001.H1.589.030.00.01	DUE TO STATE - DOL (CPL)	-	-	-	-	-		-	0.0%
Total Due to Other Agencies		955	1,240	-	1,148	-	-	-	0.0%
Capital Outlays									
001.H1.594.021.62.00	BUILDINGS & STRUCTURES	-	7,938	-	-	-		-	0.0%
001.H1.594.021.64.00	MACHINERY & EQUIPMENT	39,403	5,031	-	-	-		-	0.0%
001.H1.594.021.64.K9	MACHINERY & EQUIPMENT	-	-	-	-	-		-	0.0%
Total Capital Outlays		39,403	12,969	-	-	-	-	-	0.0%
TOTAL POLICE		\$ 3,186,765	\$ 3,195,859	\$ 3,327,132	\$ 2,177,514	\$ 3,422,310	\$ -	\$ 3,422,310	2.9%

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FIRE

General Fund 001 Department I1

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
FIRE					
Fire Chief	1.00	1.00	1.00	1.00	0.00
Department Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Fire Captain	4.00	4.00	4.00	4.00	0.00
Firefighter/Engineer	8.00	8.00	8.00	6.00	-2.00
Civil Service Examiner (PT)	0.10	0.10	0.10	0.10	0.00
Total Fire Employees (FTE)	14.10	14.10	14.10	12.10	-2.00

Mission and Responsibilities:

The Chehalis Fire Department provides effective fire and life safety services through emergency response, education, training and code enforcement to assist the community in maintaining and improving the quality of life. The Fire Department also provides Administrative, Operational and Fire Prevention services. Department administrative staff plan, organize, direct and coordinate services; manage the budget, personnel, and policy development; and provide for facility and material management, fleet control, records management and training.

The Fire Operations and Emergency Medical Services (EMS) Division provide a minimum of two-person engine company on a 24-hour basis, supplemented by on-call career fire fighters. The division performs fire rescue, suppression, and overhaul or salvage functions. EMS consists of 24-hour basic life support with the ability to defibrillate heart patients and provide backup emergency transportation. The response goal of fire and emergency medical services is to be on the scene within 4 minutes or less upon of notification and to have the full structure alarm arriving in 8 minutes or less.

Fire Prevention Services Division provides fire and life safety code enforcement through various inspection and permit programs based on the International Fire Code. It provides public education through the school fire safety assemblies and various adult fire safety information programs and classes. The division also provides basic fire investigation capabilities to differentiate the accidental fire from the intentional set fire and to detect the juvenile fire setter.

2020 Accomplishments:

- Conversion of all CFD outdated Policies to Lexipol on-going
- Updated our Auto-aide Deployments Plans with neighboring districts
- Established temporary Fire station on Arkansas Way
- Purchase New Hurst Tool for E48-1
- Purchase Electronic Gurney for A-48
- Promoted 2 SR. FF's to Captain

2021 Goals and Objectives:

- Set up Mobile home and steel building for temporary fire station at new site
- Continue to Explore Options for 911 Communications w/ Thurston county
- Hire two Firefighters
- Purchase Hose Various sizes
- Update Mobile data terminals on A-48, E-48-2
- Purchase programming software for Mobile and portable radio
- Training budget: Chiefs conferences, Command conferences for FF and Captains

Significant Changes in the 2021:**General Expenses**

- Increases in our 2021 budget have been due to rising fees from 911 Dispatch.
- One-Time Budget Requests for Small Tools and Equipment:
 - Hose purchase: \$ 20,000
 - Purchase 4 MSA 4500 air cylinders for RIT packs: \$4,400
 - Purchase wireless headsets for A-48 \$2,500
 - Purchase 4 Motorola APX 4000 portable radios that interface with new air packs \$12,800
 - Mobile data terminals A48 and E 48-2 -\$10,500
- Payroll budget includes one-time expense for a portion of retirees' cash outs \$60,400

Electronic Gurney installation \$4500.**Training**

- Training was mostly suspended in 2020 due to Covid-19 other than some local mandatory training. Requesting budget remain the same for 2021.

FIRE DEPARTMENT EXPENDITURE SUMMARY

Fire Department Primary Cost Summary	2018 Actual	2019 Actual	2020		2021		% Change 2020-2021
			Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	
Wages	1,200,038	1,271,643	1,384,078	866,599	1,292,100	(91,978)	-6.6%
Benefits	524,134	502,454	468,460	299,880	499,800	31,340	6.7%
Supplies	84,212	39,016	100,406	53,448	115,375	14,969	14.9%
Services	293,300	358,101	352,611	223,376	297,768	(54,843)	-15.6%
Capital Outlay	70,096	4,554	26,540	26,542	-	(26,540)	-100.0%
Debt Service	100,172	100,172	100,172	66,781	100,172	-	0.0%
Total Expenditures	2,271,952	2,275,940	2,432,267	1,536,626	2,305,215	(127,052)	-5.2%
Service Related Fees/Revenues							
Property Tax - EMS	309,136	323,613	328,931	192,664	336,031	7,100	2.2%
Grants & Reimbursements	5,222	1,266	1,266	1,260	1,260	(6)	-0.5%
Fire Investigation & Protection Service	40,061	77,117	56,190	57,525	25,600	(30,590)	-54.4%
Insurance Recovery	-	6,612	-	-	-	-	0.0%
Total Service Related Fees/Revenues	354,419	408,608	386,387	251,449	362,891	(23,496)	-6.1%
Funding from General Revenues	1,917,533	1,867,332	2,045,880	1,285,177	1,942,324	(103,556)	-5.1%

FUND: 001 - GENERAL FUND		EXPENDITURES (I1)							
DEPARTMENT: I1 - FIRE									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
001.I1.522.010.11.00	SALARIES AND WAGES	\$ 100,464	\$ 137,719	\$ 163,832	\$ 123,690	\$ 120,500	\$ -	\$ 120,500	-26.4%
001.I1.522.010.11.02	SALARIES AND WAGES - ADM	49,176	51,309	70,248	34,232	53,700	-	53,700	-23.6%
001.I1.522.010.11.05	SALARIES AND WAGES - PT	680	500	600	-	600	-	600	0.0%
001.I1.522.010.21.00	PERSONNEL BENEFITS	18,269	21,114	17,664	13,641	35,600	-	35,600	101.5%
001.I1.522.010.21.02	PERSONNEL BENEFITS - ADM	18,630	19,288	24,001	12,765	20,200	-	20,200	-15.8%
001.I1.522.010.21.05	PERSONNEL BENEFITS - PT	58	43	60	-	60	-	60	0.0%
001.I1.522.010.24.00	UNIFORMS & CLOTHING	-	1,566	1,200	1,340	4,300	-	4,300	258.3%
001.I1.522.010.31.00	OFFICE & OPERATING SUPPLIES	2,555	1,880	2,500	7,807	2,500	-	2,500	0.0%
001.I1.522.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	11,473	2,066	-	561	-	-	-	0.0%
001.I1.522.010.41.00	PROFESSIONAL SERVICES	4,000	16,269	13,500	-	-	-	-	-100.0%
001.I1.522.010.42.00	COMMUNICATIONS	16,112	16,503	18,320	8,179	18,650	-	18,650	1.8%
001.I1.522.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	197	-	-	2,000	-	2,000	0.0%
001.I1.522.010.44.00	ADVERTISING	-	179	-	649	1,000	-	1,000	0.0%
001.I1.522.010.45.00	RENTALS	81	(117)	3,000	2,021	3,000	-	3,000	0.0%
001.I1.522.010.48.00	REPAIR & MAINT- FACILITIES	2,004	-	-	-	-	-	-	0.0%
001.I1.522.010.48.01	REPAIR & MAINT - EQUIPMENT	-	8,477	1,000	504	1,000	-	1,000	0.0%
001.I1.522.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	3,342	500	2,013	1,500	-	1,500	200.0%
001.I1.522.010.49.00	MISCELLANEOUS	8,253	-	-	58	100	-	100	0.0%
001.I1.522.010.49.01	REGISTRATION	-	-	-	-	2,000	-	2,000	0.0%
001.I1.522.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	8,079	3,000	1,340	3,000	-	3,000	0.0%
001.I1.522.010.40.08	INTERGOVT PROF SVCS- LC FD #6	24,028	11,968	-	-	-	-	-	0.0%
Total Administration		255,783	300,382	319,425	208,800	269,710	-	269,710	-15.6%
Fire Suppression and EMS									
001.I1.522.020.11.00	SALARIES AND WAGES	184,458	177,401	174,260	112,684	158,500	59,300	217,800	25.0%
001.I1.522.020.12.00	OVERTIME	25,463	38,909	112,200	27,973	110,000	-	110,000	-2.0%
001.I1.522.020.21.00	PERSONNEL BENEFITS	89,541	89,193	79,365	54,175	79,200	1,100	80,300	1.2%
001.I1.522.020.24.00	UNIFORMS & CLOTHING	40,194	14,829	28,000	711	42,150	-	42,150	50.5%
001.I1.522.020.31.00	OFFICE & OPERATING SUPPLIES	9,093	6,711	38,056	4,858	16,186	20,000	36,186	-4.9%
001.I1.522.020.31.01	OFFICE & OP SUPPLIES-HYDRANTS	-	-	3,000	-	3,000	-	3,000	0.0%
001.I1.522.020.32.00	FUEL CONSUMED	14,838	14,404	10,000	5,703	11,000	-	11,000	10.0%
001.I1.522.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	20,152	734	16,600	18,700	1,150	31,000	32,150	93.7%
001.I1.522.020.41.00	PROFESSIONAL SERVICES	11,389	12,720	10,750	3,745	10,750	-	10,750	0.0%
001.I1.522.020.46.00	INSURANCE	43,239	42,226	46,036	44,581	49,484	-	49,484	7.5%
001.I1.522.020.48.00	REPAIR & MAINT- FACILITIES	45,126	-	-	-	-	-	-	0.0%
001.I1.522.020.48.01	REPAIR & MAINT - EQUIPMENT	-	46,855	33,365	36,466	41,250	-	41,250	23.6%
001.I1.522.020.48.02	R & M - SOFTWARE/HARDWARE	-	13,422	8,500	2,848	8,500	-	8,500	0.0%
001.I1.522.020.49.00	MISCELLANEOUS	-	169	1,035	272	1,035	-	1,035	0.0%
001.I1.522.020.40.12	INTERGOVT SVCS - LC DISPATCHING	79,595	84,865	89,508	43,545	92,629	-	92,629	3.5%
001.I1.525.060.40.03	EXTERNAL TAXES & OPER ASSESS	16,313	12,879	-	-	-	-	-	0.0%
001.I1.525.060.40.16	INTERGOVT SVCS - LC EM MGT	-	-	14,722	11,097	15,000	-	15,000	1.9%
Total Fire Suppression and EMS		579,401	555,317	665,397	367,358	639,834	111,400	751,234	12.9%
Ambulance Services									
001.I1.522.026.31.00	OFFICE & OPERATING SUPPLIES	1,600	862	14,850	6,843	13,100	-	13,100	-11.8%
001.I1.522.026.35.00	SMALL TOOLS & MINOR EQUIPMENT	15,148	-	300	-	600	-	600	100.0%
001.I1.522.026.41.00	PROFESSIONAL SERVICES -EMS	-	2,125	10,000	2,125	10,000	-	10,000	0.0%
Total Ambulance Services		16,748	2,987	25,150	8,968	23,700	-	23,700	-5.8%
Rescue & Emergency Aid									
001.I1.522.028.11.00	SALARIES AND WAGES	737,833	709,606	696,738	450,734	634,000	-	634,000	-9.0%
001.I1.522.028.12.00	OVERTIME	101,853	155,636	153,000	111,892	150,000	-	150,000	-2.0%
001.I1.522.028.21.00	PERSONNEL BENEFITS	357,414	356,280	316,762	216,702	316,600	-	316,600	-0.1%
Total Rescue and Emergency Aid		1,197,100	1,221,522	1,166,500	779,328	1,100,600	-	1,100,600	-5.6%
Fire Prevention & Investigation									
001.I1.522.030.11.05	SALARIES AND WAGES-PT	-	-	12,700	5,394	4,900	-	4,900	-61.4%
001.I1.522.030.21.05	PERSONNEL BENEFITS-PT	-	-	1,300	546	490	-	490	-62.3%
001.I1.522.030.31.00	OFFICE & OPERATING SUPPLIES	2,640	2,343	2,000	196	2,000	-	2,000	0.0%
001.I1.522.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	798	-	-	-	-	-	-	0.0%
001.I1.522.030.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
001.I1.522.030.49.00	MISCELLANEOUS	-	-	200	6	500	-	500	150.0%
001.I1.522.030.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	255	-	175	-	-	-	0.0%

FUND: 001 - GENERAL FUND		EXPENDITURES (I1)							
DEPARTMENT: I1 - FIRE									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
001.I1.522.030.40.17	INTERGOVT SVCS-RFA CODE ENFCMNT	20,000	27,500	-	-	-	-	-	0.0%
Total Fire Prevention & Investigation		23,438	30,098	16,200	6,317	7,890	-	7,890	-51.3%
Employee Training									
001.I1.522.045.31.00	OFFICE & OPERATING SUPPLIES	890	1,044	1,800	-	1,800	-	1,800	0.0%
001.I1.522.045.32.00	FUEL CONSUMED	35	38	200	-	200	-	200	0.0%
001.I1.522.045.32.01	FUEL CONSUMED	68	-	300	-	300	-	300	0.0%
001.I1.522.045.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,073	-	1,700	-	1,700	-	1,700	0.0%
001.I1.522.045.41.00	PROFESSIONAL SERVICES	-	-	3,000	4,350	3,000	-	3,000	0.0%
001.I1.522.045.43.00	TRAVEL/HOTEL/PER DIEMS	563	-	-	-	-	-	-	0.0%
001.I1.522.045.43.01	TRAVEL/HOTEL/PER DIEMS	2,226	562	10,000	167	8,000	-	8,000	-20.0%
001.I1.522.045.45.00	RENTALS	-	-	620	-	620	-	620	0.0%
001.I1.522.045.49.00	MISCELLANEOUS	100	-	-	-	-	-	-	0.0%
001.I1.522.045.49.01	REGISTRATION	4,455	2,240	9,250	1,099	9,250	-	9,250	0.0%
001.I1.522.045.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	2,426	2,500	552	2,000	-	2,000	-20.0%
Total Employee Training		9,410	6,310	29,370	6,168	26,870	-	26,870	-8.5%
Facilities									
001.I1.522.050.11.06	SALARIES AND WAGES - VEH MECH	111	563	-	-	600	-	600	0.0%
001.I1.522.050.21.06	PERSONNEL BENEFITS - VEH MECH	28	141	-	-	100	-	100	0.0%
001.I1.522.050.31.00	FACILITIES SUPPLIES	2,702	4,967	4,500	531	10,839	-	10,839	140.9%
001.I1.522.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,147	3,967	4,600	8,249	-	-	-	-100.0%
001.I1.522.050.41.00	PROFESSIONAL SERVICES	321	267	-	-	-	-	-	0.0%
001.I1.522.050.45.00	RENTALS	5,683	36,000	61,600	49,380	1,000	-	1,000	-98.4%
001.I1.522.050.47.00	PUBLIC UTILITY SERVICE	9,163	4,491	7,400	6,341	5,000	-	5,000	-32.4%
001.I1.522.050.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	3,805	1,863	5,000	-	5,000	31.4%
001.I1.522.050.48.00	REPAIR & MAINT- FACILITIES	556	4,202	1,000	-	2,500	-	2,500	150.0%
001.I1.522.050.49.00	MISCELLANEOUS	93	-	-	-	-	-	-	0.0%
Total Facilities		19,804	54,598	82,905	66,364	25,039	-	25,039	-69.8%
Contra Expenditures									
001.I1.522.029.1A.00	WAGE CONTRA OFFSETS	-	-	500	-	-	-	-	-100.0%
001.I1.522.029.2A.00	BENEFIT CONTRA OFFSETS	-	-	108	-	-	-	-	-100.0%
Total Contra Expenditures		-	-	608	-	-	-	-	-100.0%
Debt Service Payments									
001.I1.591.022.71.00	DEBT PRINCIPAL - FIRE TRUCK	88,090	90,807	93,635	62,072	96,543	-	96,543	3.1%
001.I1.592.022.83.00	DEBT INTEREST - FIRE TRUCK	12,082	9,365	6,537	4,709	3,629	-	3,629	-44.5%
Total Debt Service Payments		100,172	100,172	100,172	66,781	100,172	-	100,172	0.0%
Capital Expenditures									
001.I1.594.022.64.00	MACHINERY & EQUIPMENT	67,175	1,633	26,540	26,542	-	-	-	-100.0%
001.I1.594.022.71.00	CAPITAL LEASES-PRINCIPAL	2,108	2,265	-	-	-	-	-	0.0%
001.I1.594.022.81.00	CAPITAL LEASES-INTEREST	813	656	-	-	-	-	-	0.0%
Total Capital Expenditures		70,096	4,554	26,540	26,542	-	-	-	-100.0%
TOTAL FIRE		\$ 2,271,952	\$ 2,275,940	\$ 2,432,267	\$ 1,536,626	\$ 2,193,815	\$ 111,400	\$ 2,305,215	-5.2%

PUBLIC WORKS STREETS

General Fund 001 Department K1

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
PUBLIC WORKS - STREETS					
Public Works Director	0.20	0.20	0.08	0.15	0.07
Public Works Office Manager	0.20	0.20	0.20	0.20	0.00
Street/Stormwater Superintendent	0.50	0.50	0.50	0.50	0.00
Property Maint. Aide (Seasonal)	1.20	0.80	0.96	0.96	0.00
Vehicle Maintenance Tech.	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	0.06	0.30	0.10	0.06	-0.04
Engineering Tech II	0.00	0.30	0.10	0.06	-0.04
Equipment Operator I	0.50	0.50	0.50	0.50	0.00
Equipment Operator II	0.50	0.50	0.50	0.50	0.00
Community Development Director	0.05	0.08	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.00	-0.10
Traffic Control Technical	0.00	0.00	0.00	0.00	0.00
Total PW Street Employees (FTE)	4.21	4.48	4.04	3.93	-0.11

Mission and Responsibilities:

The Street Department is responsible for planning, design, construction, operation and maintenance of the City's transportation system, including the street and pedestrian networks. This department also provides vehicle and equipment repair and maintenance services to other city departments. Streetlights in the business districts are maintained by the Department and it also contracts with the local utility for streetlights in other areas of the city.

Administration and planning include the management and supervision of all the various operations and programs of the department. These duties include planning and reporting for capital improvements, street and bridge inspections and traffic sign management.

Traffic control consists of the installation and maintenance of traffic control devices such as signs, signals, pavement markings, crosswalks, etc., to ensure that all devices are following State and Federal traffic control regulations.

Sidewalk management includes inspection, rehabilitation, construction of access ramps and curbing in compliance with all ADA requirements, while sidewalk maintenance is the responsibility to the abutting property owner.

Street operation and maintenance includes the repair and maintenance of asphalt, concrete and oiled street surfaces and requires the use of various techniques such as asphalt and concrete installation, overlaying, chip sealing, patching, pot hole repair and crack sealing. It also includes bridge inspection and maintenance, snow and ice control and street sweeping. (Street sweeping costs are split between the General Fund and the Storm Utility.)

2020 Accomplishments:

- Continued the street oiling program and oiled 8 lane miles
- Performed pothole repair and general street maintenance
- Continued traffic sign maintenance and repair as needed
- Responded to customer inquiries
- Aided other city departments in accomplishing their goals (flag installation, weekend road closures, stormwater repairs, ditch cleaning and dead animal removal)
- Painted curbs and pavement markings
- Completed the Kresky Avenue Resurfacing Project
- Completed design for Pacific Avenue Reconstruction Project

- Progressed engineering plans and specifications for the Chehalis Avenue Reconstruction Project
- Completed isolated base failure repairs on Chehalis Avenue
- Completed design for the Main Street Resurfacing Project (Market to R/R)
- Began design for Snively Avenue Reconstruction Project (16th to R/R)
- Completed 12th & Williams Realignment Project
- Work with consultant to improve signal functions
- Purchased variable message reader board

2021 Goals and Objectives:

- Continue the street oiling program
- Continue crack sealing program
- Continue to perform sign maintenance and repair as needed
- Continue to respond to customer inquiries in a professional manner
- Continue working on pothole repair and general street maintenance
- Complete street improvements on Pacific Avenue between Main Street and Park
- Finish design work on the Chehalis Avenue Reconstruction Project
- Complete the Main Street Resurfacing Project (pending release of TIB grant funds)
- Continue painting curb and pavement markings
- Secure funding for Market Blvd downtown improvements
- Secure funding for Riverside Bridge Repairs (at Dillenbaugh Creek)
- Secure funding for Chamber Way Bridge Replacement (BNSF overpass)

Significant Changes 2021:

Hire new Street/Stormwater Superintendent

STREET (K-1) DEPARTMENT EXPENDITURE SUMMARY

Street Department Primary Cost Summary	2018	2019	2020	2020 YTD	2021	Change	% Change
	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	2020-2021
Wages	208,638	251,568	244,554	145,509	224,550	(20,004)	-8.2%
Benefits	93,631	97,396	99,631	54,092	96,932	(2,699)	-2.7%
Supplies	52,450	47,598	61,340	22,963	54,704	(6,636)	-10.8%
Services	165,507	162,041	181,093	98,681	183,407	2,314	1.3%
Capital Outlay	16,509	1,221	19,609	14,349	404	(19,205)	-97.9%
Debt Service	14,260	14,260	14,260	9,507	14,260	-	0.0%
Total Expenditures	550,995	574,084	620,487	345,101	574,257	(46,230)	-7.5%
Related Revenues							
Grants	3,370	940	-	-	-	-	0.0%
State Shared Revenue - Multimodal	10,554	10,403	10,250	5,136	10,250	-	0.0%
State Shared Revenue - City Assistance	1,068	50	400	3,000	500	100	25.0%
Miscellaneous	4,274	95	-	-	-	-	0.0%
Total Related Service Fees/Revenues	19,266	11,488	10,650	8,136	10,750	100	0.9%
Funding from General Revenues	531,729	562,596	609,837	336,965	563,507	(46,330)	-7.6%

FUND: 001 - GENERAL FUND		EXPENDITURES (K1)							
DEPARTMENT: K1 - STREET									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Vehicle Shop Maintenance									
001.K1.518.032.11.06	SALARIES AND WAGES - VEH MECH	31,353	45,941	62,268	27,908	53,800		53,800	-13.6%
001.K1.518.032.21.00	PERSONNEL BENEFITS	75	-	-	-	-		-	0.0%
001.K1.518.032.21.06	PERSONNEL BENEFITS - VEH MECH	17,359	21,439	26,131	13,333	23,600		23,600	-9.7%
001.K1.518.032.24.06	UNIFORMS & CLOTHING	184	184	184	184	460		460	150.0%
001.K1.518.032.31.00	OFFICE & OPERATING SUPPLIES	-	2	200	-	200		200	0.0%
001.K1.518.032.31.01	OFFICE & OPERATING SUPPLIES	14,582	13,502	24,900	11,747	17,400		17,400	-30.1%
001.K1.518.032.32.00	FUEL CONSUMED	586	941	800	576	800		800	0.0%
001.K1.518.032.41.00	PROFESSIONAL SERVICES	-	-	-	-	-		-	0.0%
001.K1.518.032.42.00	COMMUNICATIONS	349	543	250	291	250		250	0.0%
001.K1.518.032.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	250	-	250		250	0.0%
001.K1.518.032.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-		-	0.0%
001.K1.518.032.48.01	REPAIR & MAINT- EQUIPMENT	12,841	2,787	6,000	6,409	6,000		6,000	0.0%
001.K1.518.032.49.00	MISCELLANEOUS	65	-	250	-	250		250	0.0%
001.K1.518.032.49.01	REGISTRATION	-	-	-	26	-		-	0.0%
001.K1.518.032.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	1,623	1,623	-	1,623		1,623	0.0%
Total Vehicle Shop Maintenance		77,394	86,962	122,856	60,474	104,633	-	104,633	-14.8%
Vehicle Shop Maintenance - City-Wide Supplies									
001.K1.518.033.31.02	OFFICE & OPERATING SUPPLIES	12,266	8,707	12,500	3,053	12,500		12,500	0.0%
001.K1.518.033.35.02	SMALL TOOLS & MINOR EQUIPMENT	203	2,390	1,000	1,167	1,000	-	1,000	0.0%
001.K1.518.033.41.02	PROFESSIONAL SERVICES	958	902	900	688	900		900	0.0%
001.K1.518.033.43.02	REGISTRATION	-	16	-	-	-		-	0.0%
001.K1.518.033.47.02	PUBLIC UTILITY SERVICE- SHOP WASTE	203	18	-	42	-		-	0.0%
001.K1.518.033.48.02	REPAIR & MAINT- IT SOFTWARE/HARDWARE	-	-	-	1,623	-		-	0.0%
001.K1.518.033.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	1,623	75	2,500	-	2,500		2,500	0.0%
001.K1.518.033.49.04	GOV PERMIT/RECORDING FEE	-	102	-	-	-		-	0.0%
Total Vehicle Shop Maintenance - City-Wide Supplies		15,253	12,210	16,900	6,573	16,900	-	16,900	0.0%
Bridges/Structures									
001.K1.542.050.31.00	OFFICE & OPERATING SUPPLIES	-	-	-	-	-		-	0.0%
Total Bridges/Structures		-	-	-	-	-	-	-	0.0%
Roadways									
001.K1.542.030.11.00	SALARIES AND WAGES	57,325	78,964	58,398	39,415	56,600	-	56,600	-3.1%
001.K1.542.030.11.05	PART SALARIES AND WAGES - PT	23,234	21,098	25,963	1,592	26,000		26,000	0.1%
001.K1.542.030.11.06	SALARIES AND WAGES - VEH MECH	6,215	3,543	-	6,559	-		-	0.0%
001.K1.542.030.12.00	OVERTIME	2,639	765	1,500	368	1,500		1,500	0.0%
001.K1.542.030.12.05	OVERTIME - PT	-	-	-	176	-		-	0.0%
001.K1.542.030.12.06	OVERTIME - VEH MECH	538	665	500	2,438	1,500		1,500	200.0%
001.K1.542.030.21.00	PERSONNEL BENEFITS	33,146	33,965	33,413	19,215	29,000		29,000	-13.2%
001.K1.542.030.21.05	PERSONNEL BENEFITS - PT	3,986	3,525	4,431	230	4,500		4,500	1.6%
001.K1.542.030.21.06	PERSONNEL BENEFITS - VEH MECH	1,696	1,059	-	2,189	-		-	0.0%
001.K1.542.030.24.00	UNIFORMS & CLOTHING	317	250	350	184	350		350	0.0%
001.K1.542.030.31.00	OFFICE & OPERATING SUPPLIES	5,126	1,815	1,750	170	1,750		1,750	0.0%
001.K1.542.030.32.00	FUEL CONSUMED	10,919	10,237	10,000	3,448	10,000		10,000	0.0%
001.K1.542.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	1,076	1,000	-	1,000		1,000	0.0%
001.K1.542.030.41.00	PROFESSIONAL SERVICES	110	134	1,000	-	1,000		1,000	0.0%
001.K1.542.030.42.00	COMMUNICATIONS	26	35	200	17	200		200	0.0%
001.K1.542.030.43.00	TRAVEL/HOTEL/PER DIEMS	-	25	-	-	-		-	0.0%
001.K1.542.030.44.00	ADVERTISING	219	112	500	173	500		500	0.0%
001.K1.542.030.45.00	RENTALS	6,169	7,228	4,000	5,823	6,000		6,000	50.0%
001.K1.542.030.47.00	PUBLIC UTILITY SERVICE	171	107	5,000	-	5,250		5,250	5.0%
001.K1.542.030.48.00	REPAIR & MAINT- FACILITIES	23	-	1,000	-	1,000		1,000	0.0%
001.K1.542.030.48.01	REPAIR & MAINT - EQUIPMENT	-	8	-	-	-		-	0.0%
001.K1.542.030.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	81	-	-	-		-	0.0%
001.K1.542.030.49.00	MISCELLANEOUS	175	107	-	75	-		-	0.0%
001.K1.542.030.49.01	REGISTRATION	-	210	-	26	-		-	0.0%
001.K1.542.030.49.04	GOV PERMIT/RECORDING FEE	-	102	-	-	-		-	0.0%
Total Roadways		152,034	165,111	149,005	82,098	146,150	-	146,150	-1.9%

FUND: 001 - GENERAL FUND		EXPENDITURES (K1)							
DEPARTMENT: K1 - STREET									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
Streetlights									
001.K1.542.063.31.00	OFFICE & OPERATING SUPPLIES	5,463	5,780	3,500	-	3,500		3,500	0.0%
001.K1.542.063.47.00	PUBLIC UTILITY SERVICE	74,035	85,089	81,100	44,329	81,100		81,100	0.0%
001.K1.542.063.48.00	REPAIR & MAINT- FACILITIES	7,476	2,859	5,000	-	5,000		5,000	0.0%
001.K1.542.063.48.01	REPAIR & MAINT - EQUIPMENT	-	347	-	3,011	-		-	0.0%
Total Streetlights		86,974	94,075	89,600	47,340	89,600	-	89,600	0.0%
Traffic Control									
001.K1.542.064.11.00	SALARIES AND WAGES	558	1,297	-	-	-		-	0.0%
001.K1.542.064.12.00	OVERTIME	657	836	750	-	750		750	0.0%
001.K1.542.064.12.05	OVERTIME - PT	-	68	-	285	-		-	0.0%
001.K1.542.064.12.06	OVERTIME - VEH MECH	762	780	500	-	500		500	0.0%
001.K1.542.064.21.00	PERSONNEL BENEFITS	306	538	-	-	-		-	0.0%
001.K1.542.064.21.05	PT PERSONNEL BENEFITS	-	11	-	37	-		-	0.0%
001.K1.542.064.21.06	PERSONNEL BENEFITS	191	196	-	-	-		-	0.0%
001.K1.542.064.31.00	OFFICE & OPERATING SUPPLIES	117	277	-	-	-		-	0.0%
001.K1.542.064.32.00	FUEL CONSUMED	-	-	-	130	-		-	0.0%
001.K1.542.064.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,000	-	1,000		1,000	0.0%
001.K1.542.064.41.00	PROFESSIONAL SERVICES	14,636	15,706	15,000	3,010	15,000		15,000	0.0%
001.K1.542.064.47.00	PUBLIC UTILITY SERVICE	9,205	9,991	9,225	4,851	9,700		9,700	5.1%
001.K1.542.064.48.00	REPAIR & MAINT- FACILITIES	4,682	1,353	5,000	-	5,000		5,000	0.0%
001.K1.542.064.48.01	REPAIR & MAINT - EQUIPMENT	-	1,421	-	1,080	-		-	0.0%
Total Traffic Control		31,114	32,474	31,475	9,393	31,950	-	31,950	1.5%
Snow and Ice Control									
001.K1.542.066.11.00	SALARIES AND WAGES	-	108	-	-	-		-	0.0%
001.K1.542.066.12.00	OVERTIME	896	1,849	1,500	-	1,500		1,500	0.0%
001.K1.542.066.12.06	OVERTIME - VEH MECH	306	333	400	87	400		400	0.0%
001.K1.542.066.21.00	PERSONNEL BENEFITS	227	489	-	-	-		-	0.0%
001.K1.542.066.21.06	PERSONNEL BENEFITS - VEH MECH	77	84	-	21	-		-	0.0%
001.K1.542.066.31.00	OFFICE & OPERATING SUPPLIES	436	-	500	-	500		500	0.0%
001.K1.542.066.48.00	REPAIR & MAINT- FACILITIES	-	-	500	-	500		500	0.0%
Total Snow and Ice Control		1,942	2,863	2,900	108	2,900	-	2,900	0.0%
Roadside Maintenance									
001.K1.542.070.41.00	PROFESSIONAL SERVICES	3,246	-	5,000	-	5,000		5,000	0.0%
Total Roadside Maintenance		3,246	-	5,000	-	5,000	-	5,000	0.0%
Street Administration									
001.K1.543.010.11.00	SALARIES AND WAGES	67,491	78,593	68,991	53,764	61,700		61,700	-10.6%
001.K1.543.010.11.02	SALARIES & WAGES - ADMIN SUPPORT	11,315	11,540	11,544	7,997	12,000		12,000	4.0%
001.K1.543.010.21.00	PERSONNEL BENEFITS	26,855	26,743	20,289	12,570	27,400		27,400	35.0%
001.K1.543.010.21.02	PERSONNEL BENEFITS - ADMIN	6,460	6,605	6,748	4,508	7,200		7,200	6.7%
001.K1.543.010.31.00	OFFICE & OPERATING SUPPLIES	1,162	1,953	1,000	768	1,500		1,500	50.0%
001.K1.543.010.32.00	FUEL CONSUMED	791	627	750	668	940		940	25.3%
001.K1.543.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	574	67	1,000	743	1,000	750	1,750	75.0%
001.K1.543.010.41.00	PROFESSIONAL SERVICES	-	27	200	12	200		200	0.0%
001.K1.543.010.42.00	COMMUNICATIONS	4,622	4,736	4,680	2,994	4,680		4,680	0.0%
001.K1.543.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	79	200	-	200		200	0.0%
001.K1.543.010.44.00	ADVERTISING	170	-	750	-	750	500	1,250	66.7%
001.K1.543.010.46.00	INSURANCE	16,910	16,921	19,300	17,900	19,300		19,300	0.0%
001.K1.543.010.47.00	PUBLIC UTILITY SERVICE	1,685	2,027	1,875	697	1,970		1,970	5.1%
001.K1.543.010.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	2,350	1,438	2,350		2,350	0.0%
001.K1.543.010.48.00	REPAIR & MAINT- FACILITIES	1,054	2,060	1,000	-	1,000		1,000	0.0%
001.K1.543.010.48.01	REPAIR & MAINT - EQUIPMENT	-	319	-	256	-		-	0.0%
001.K1.543.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	1,102	220	454	300	300	600	172.7%
001.K1.543.010.49.00	MISCELLANEOUS	128	-	300	51	300		300	0.0%
001.K1.543.010.49.01	REGISTRATION	-	27	-	-	-		-	0.0%
001.K1.543.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	119	-	54	-		-	0.0%
001.K1.543.010.49.04	GOVT PERMIT/CERTIFICATION/RECORDING	-	25	-	-	-		-	0.0%
001.K1.543.010.40.03	EXTERNAL TAXES & OPER ASSESS	4,139	3,261	2,500	41	2,500		2,500	0.0%
001.K1.543.010.40.16	INTERGOVT SVCS - LC EMERGENCY MGMT	-	-	-	2,774	-		-	0.0%
Total Street Administration		143,356	156,831	143,697	107,689	145,290	1,550	146,840	2.2%
Street Engineering Services									

FUND: 001 - GENERAL FUND		EXPENDITURES (K1)							
DEPARTMENT: K1 - STREET									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
001.K1.544.020.11.00	SALARIES AND WAGES	5,349	5,188	12,240	4,920	8,300		8,300	-32.2%
001.K1.544.020.21.00	PERSONNEL BENEFITS	2,734	2,302	8,019	1,603	4,400		4,400	-45.1%
001.K1.544.020.24.00	UNIFORMS & CLOTHING	18	6	66	18	22		22	-66.7%
001.K1.544.020.31.00	OFFICE & OPERATING SUPPLIES	39	63	410	247	246		246	-40.0%
001.K1.544.020.32.00	FUEL CONSUMED	69	49	430	81	258		258	-40.0%
001.K1.544.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	117	112	600	165	360		360	-40.0%
001.K1.544.020.41.00	PROFESSIONAL SERVICES	80	30	300	50	180		180	-40.0%
001.K1.544.020.42.00	COMMUNICATIONS	-	13	90	84	54		54	-40.0%
001.K1.544.020.43.00	TRAVEL/HOTEL/PER DIEMS	3	9	265	-	159		159	-40.0%
001.K1.544.020.44.00	ADVERTISING	6	25	120	21	72		72	-40.0%
001.K1.544.020.46.00	INSURANCE	163	136	530	328	300		300	-43.4%
001.K1.544.020.48.00	REPAIR & MAINT- FACILITIES	7	-	-	-	-		-	0.0%
001.K1.544.020.48.01	REPAIR & MAINT - EQUIPMENT	-	-	100	2	60		60	-40.0%
001.K1.544.020.48.02	R & M - SOFTWARE/HARDWARE	-	123	140	45	84		84	-40.0%
001.K1.544.020.49.00	MISCELLANEOUS	240	8	-	-	-		-	0.0%
001.K1.544.020.49.01	REGISTRATION	-	-	200	-	120		120	-40.0%
001.K1.544.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	9	1,675	6	1,005		1,005	-40.0%
001.K1.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	92	528	-	336		336	-36.4%
001.K1.594.048.81.00	CAPITAL LEASES - INEREST	-	31	146	-	68		68	-53.4%
Total Street Engineering Services		8,825	8,196	25,859	7,570	16,024	-	16,024	-38.0%
Due to State									
001.K1.589.030.00.04	DUE TO STATE - SALES TAX	88	4	-	-	-		-	0.0%
Total Due to State		88	4	-	-	-	-	-	0.0%
Debt Service Payments									
001.K1.591.095.71.00	PRINCIPAL - CHIP SPREADER	11,374	11,785	11,790	8,087	12,656	-	12,656	7.3%
001.K1.592.095.81.00	INTEREST - CHIP SPREADER	2,886	2,475	2,470	1,420	1,604		1,604	-35.1%
Total Debt Service Payments		14,260	14,260	14,260	9,507	14,260	-	14,260	0.0%
Capital Outlays - Administration									
001.K1.594.042.64.00	MACHINERY & EQUIPMENT	-	508	18,935	13,900	-		-	-100.0%
001.K1.594.048.62.00	BUILDINGS AND STRUCTURES	16,509	590	-	-	-		-	0.0%
001.K1.594.048.71.00	CAPITAL LEASES-PRINCIPAL	-	-	-	348	-		-	0.0%
001.K1.594.048.81.00	CAPITAL LEASES-INTEREST	-	-	-	101	-		-	0.0%
Total Capital Outlays - Administration		16,509	1,098	18,935	14,349	-	-	-	-100.0%
Capital Outlays - Roads & Streets									
001.K1.595.070.65.41	PROFESSIONAL SERVICES	-	-	-	-	-		-	0.0%
Total Capital Outlays - Roads & Streets		-	-	-	-	-	-	-	0.0%
TOTAL STREET		\$ 550,995	\$ 574,084	\$ 620,487	\$ 345,101	\$ 572,707	\$ 1,550	\$ 574,257	-7.5%

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PLANNING & BUILDING

General Fund 001 Department P2

Employees:

Department / Classification	2018	2019	2020		2021
	Actual	Actual	Amended Budget	2021 Budget	Changes from 2020
PLANNING AND BUILDING					
Community Development Director/Engineer	0.55	0.05	0.00	0.00	0.00
Public Works Director	0.00	0.00	0.05	0.10	0.05
Permit Technician	1.00	1.00	1.00	2.00	1.00
Development Review Specialist/Bldg. Inspector	1.00	1.00	1.00	0.00	-1.00
Planning and Building Manager	0.00	0.50	0.75	0.75	0.00
Building Code/Fire Marshal - PT (0.5 FTE)	0.00	0.00	0.45	0.45	0.00
Total Planning & Building Employees (FTE)	2.55	2.55	3.25	3.30	0.05

Mission and Responsibilities:

The Planning and Building Department provides staff support for development and review of residential, commercial and industrial projects; as well as specialized plans, such as neighborhood and sub-area plans. Permit applications are reviewed and approved, and inspections are made of all completed work to ensure safety and compliance with all applicable city and state regulations. The department administers and enforces adopted ordinances, codes and policies that reflect the environment in which our citizens wish to live. Projects and programs that enhance the economic vitality of the city are also implemented by the Planning and Building Department.

2020 Accomplishments:

- Approximately 114 application requests were processed through the Department in the first nine months. 60 of those permits were building construction permits.
- Received approval from the City Council to upgrade permitting software for online permits
- Adjusted fire safety fees to reflect costs
- Began a GIS program for the City that results in a reduction of fees paid to the County for services
- Adapted permitting and customer service to reflect concerns with COVID-19
- Filled Permit Tech Vacancy

2021 Goals and Objectives:

- Advance the Annexation Plan approved by the City Council in 2018
- Continue to administer land use and building permits
- Continue working with the Flood Authority on grant projects/applications
- Receive and implement Flood Authority Grant Application for the Chehalis Flood Storage and Habitat Enhancement Master Plan – Phase 3 (Completion of Master Plan)
- Complete the Shoreline Master Program update
- Complete the Critical Areas Ordinance update
- Update Municipal Codes to remedy conflicting codes and clarify others (house-keeping)
- Update the Comprehensive Plan
- Updated the Building Code for compliance with the State
- Continue developing Annual Work Plan process to ensure all compliance issues and deadlines are met
- Continue working toward achieving full implementation of permitting program with online permitting available

Significant Changes 2020:

Staffing has been a major challenge for the department in 2020. With the loss of the building inspector the City began contracting the building plan review and inspections with Pacific Tech and Inspections beginning in May. Our permit tech left in July with a new permit tech starting in August.

PLANNING AND BUILDING DEPARTMENT EXPENDITURE SUMMARY

Planning and Building Primary Cost Summary	2020				2021		
	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	% Change 2020-2021
Wages	164,008	141,555	138,103	106,810	222,700	84,597	61.3%
Benefits	77,775	67,479	67,368	42,271	103,900	36,532	54.2%
Supplies	10,154	8,608	16,500	9,009	19,300	2,800	17.0%
Services	34,344	132,184	406,556	106,616	97,780	(308,776)	-75.9%
Capital Outlay	20,171	1,471	33,000	-	-	(33,000)	-100.0%
Custodial Activity	1,100	1,417	110	711	-	(110)	-100.0%
Transfers Out	9,596	-	-	-	-	-	0.0%
Total Expenditures	317,148	352,714	661,637	265,417	443,680	(217,957)	-32.9%
Service Related Fees/Revenues							
Business License & Permit	27,322	33,663	29,040	21,595	30,000	960	3.3%
Building Permit Fees	62,624	116,407	81,870	56,497	86,900	5,030	6.1%
Governmental Grants	-	85,000	316,676	-	-	(316,676)	-100.0%
Plan Checks	30,716	59,211	43,620	26,859	44,500	880	2.0%
Other	750	2,938	1,530	650	1,700	170	11.1%
Custodial receipts	763	1,417	800	863	-	(800)	-100.0%
Total Service Related Fees/Revenues	122,175	298,636	473,536	106,464	163,100	(310,436)	-65.6%
Funding from General Revenues	230,539	54,078	188,101	158,953	280,580	92,479	49.2%

FUND: 001 - GENERAL FUND		EXPENDITURES (P2)							
DEPARTMENT: P2 - PLANNING AND BUILDING									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Inspections & Permits Administration									
001.P2.524.011.11.00	SALARIES AND WAGES	\$ 53,393	\$ 49,756	\$ 22,040	\$ 24,961	\$ -	\$ -	\$ -	-100.0%
001.P2.524.011.11.05	SALARIES AND WAGES-PT	\$ -	\$ -	\$ 12,100	\$ 5,394	\$ 43,600		\$ 43,600	260.3%
001.P2.524.011.12.00	OVERTIME	636	62	771	725	800		800	3.8%
001.P2.524.011.21.00	PERSONNEL BENEFITS	23,335	21,706	9,996	9,409	-		-	-100.0%
001.P2.524.011.21.05	PERSONNEL BENEFITS-PT	-	-	1,200	546	4,400		4,400	266.7%
001.P2.524.011.24.00	UNIFORMS & CLOTHING	184	184	-	167	-		-	0.0%
001.P2.524.011.31.00	OFFICE & OPERATING SUPPLIES	3,707	4,123	7,000	6,328	7,000		7,000	0.0%
001.P2.524.011.32.00	FUEL CONSUMED	-	-	500	61	500		500	0.0%
001.P2.524.011.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,329	2,300	3,900	1,691	3,900	1,400	5,300	35.9%
001.P2.524.011.41.00	PROFESSIONAL SERVICES	2,422	-	35,100	20,135	37,000		37,000	5.4%
001.P2.524.011.42.00	COMMUNICATIONS	5,610	5,657	6,342	3,456	6,342		6,342	0.0%
001.P2.524.011.43.00	TRAVEL/HOTEL/PER DIEMS	1,132	219	1,500	-	1,500		1,500	0.0%
001.P2.524.011.45.00	RENTALS	96	112	300	570	300		300	0.0%
001.P2.524.011.46.00	INSURANCE	4,146	3,573	4,970	3,823	4,970		4,970	0.0%
001.P2.524.011.47.00	PUBLIC UTILITY SERVICE	61	71	-	27	-		-	0.0%
001.P2.524.011.48.00	REPAIR & MAINT- FACILITIES	224	-	-	-	-		-	0.0%
001.P2.524.011.48.01	REPAIR & MAINT - EQUIPMENT	-	522	-	-	-		-	0.0%
001.P2.524.011.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	10,333	9,000	9,493	12,900		12,900	43.3%
001.P2.524.011.49.00	MISCELLANEOUS	9,401	101	-	104	-		-	0.0%
001.P2.524.011.49.01	REGISTRATION	-	565	-	1,268	-		-	0.0%
001.P2.524.011.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	405	500	415	1,000		1,000	100.0%
001.P2.524.011.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	207	-	4,000	-	-		-	-100.0%
Total Inspections & Permits Administration		105,883	99,689	119,219	88,573	124,212	1,400	125,612	5.4%
Flood Authority & Environmental									
001.P2.553.030.31.00	OFFICE & OPERATING SUPPLIES	-	-	100	-	100		100	0.0%
001.P2.553.030.41.00	PROFESSIONAL SERVICES - FLOOD STORAGE	-	85,000	316,676	60,744	-		-	-100.0%
001.P2.553.030.43.00	TRAVEL - FLOOD AUTHORITY	425	-	300	-	300		300	0.0%
001.P2.554.090.41.00	PROFESSIONAL SERVICES	-	(412)	-	-	-		-	0.0%
Total Flood Authority & Environmental		425	84,588	317,076	60,744	400	-	400	-99.9%
Planning									
001.P2.558.060.11.00	SALARIES AND WAGES	50,851	56,297	56,616	41,674	94,300		94,300	66.6%
001.P2.558.060.11.05	SALARIES AND WAGES-PT	-	-	2,300	1,327	-		-	-100.0%
001.P2.558.060.12.00	OVERTIME	358	333	-	147	-		-	0.0%
001.P2.558.060.12.02	OVERTIME	-	-	734	-	700		700	-4.6%
001.P2.558.060.21.00	PERSONNEL BENEFITS	28,415	30,111	33,859	21,778	72,900		72,900	115.3%
001.P2.558.060.21.05	PERSONNEL BENEFITS-PT	-	-	100	112	-		-	-100.0%
001.P2.558.060.31.00	OFFICE & OPERATING SUPPLIES	2,200	1,390	2,500	707	2,500		2,500	0.0%
001.P2.558.060.32.00	FUEL CONSUMED	97	543	-	99	-		-	0.0%
001.P2.558.060.35.00	SMALL TOOLS & MINOR EQUIPMENT	2,424	-	1,400	-	1,400	1,400	2,800	100.0%
001.P2.558.060.41.00	PROFESSIONAL SERVICES	2,023	9,420	16,000	1,103	16,000		16,000	0.0%
001.P2.558.060.42.00	COMMUNICATIONS	1,722	1,807	2,018	355	2,018		2,018	0.0%
001.P2.558.060.43.00	TRAVEL/HOTEL/PER DIEMS	660	-	1,500	-	2,500		2,500	66.7%
001.P2.558.060.44.00	ADVERTISING	2,687	8,288	5,000	595	5,000		5,000	0.0%
001.P2.558.060.45.00	RENTALS	818	112	-	570	-		-	0.0%
001.P2.558.060.48.00	REPAIR & MAINT- FACILITIES	548	-	200	-	200		200	0.0%
001.P2.558.060.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	1,576	2,000	1,810	1,600		1,600	-20.0%
001.P2.558.060.49.00	MISCELLANEOUS	391	74	-	14	-		-	0.0%
001.P2.558.060.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	687	-	185	3,000		3,000	0.0%
001.P2.558.060.40.15	INTERGOVT SVCS/CHARGES	1,408	3,026	-	878	2,000		2,000	0.0%
001.P2.558.060.40.03	EXTERNAL TAXES & OPER ASSESS	5	2	-	4	-		-	0.0%
Total Planning		94,607	113,666	124,227	71,358	204,118	1,400	205,518	65.4%
Property Development/Strategic Planning									
001.P2.559.030.11.00	SALARIES AND WAGES	58,770	35,107	43,542	32,582	83,300		83,300	91.3%
001.P2.559.030.21.00	PERSONNEL BENEFITS	25,841	15,478	22,213	10,259	26,600		26,600	19.7%
001.P2.559.030.31.00	OFFICE & OPERATING SUPPLIES	397	252	1,100	123	1,100		1,100	0.0%
001.P2.559.030.41.00	PROFESSIONAL SERVICES	-	-	-	-	-		-	0.0%

FUND: 001 - GENERAL FUND		EXPENDITURES (P2)								
DEPARTMENT: P2 - PLANNING AND BUILDING										
		2020						2021		
Account Number	Account Title	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	Adopted Budget	% Change 2020-2021	
001.P2.559.030.45.00	RENTALS	-	-	700	-	700		700	0.0%	
001.P2.559.030.46.00	INSURANCE	358	1,019	450	1,067	450		450	0.0%	
001.P2.559.030.49.00	MISCELLANEOUS	-	27	-	-	-		-	0.0%	
Total Property Development/Strategic Planning		85,366	51,883	68,005	44,031	112,150	-	112,150	64.9%	
Due to State										
001.P2.589.010.00.00	FIREWORK STAND DEPOSITS	100	-	-	-	-		-	0.0%	
001.P2.589.030.00.04	DUE TO STATE - SALES TAX	237	-	10	-	-	-	-	-100.0%	
001.P2.589.030.00.24	DUE TO STATE - ST BLDG CODE FEES	763	1,417	100	711	-	-	-	-100.0%	
Total Due to State		1,100	1,417	110	711	-	-	-	-100.0%	
Capital Outlay										
001.P2.594.024.64.00	MACHINERY & EQUIPMENT	19,449	-	-	-	-		-	0.0%	
001.P2.594.024.71.00	CAPITAL LEASES-PRINCIPAL	540	1,182	-	-	-		-	0.0%	
001.P2.594.024.81.00	CAPITAL LEASES-INTEREST	182	289	-	-	-		-	0.0%	
001.P2.594.058.64.00	MACHINERY & EQUIPMENT	-	-	33,000	-	-		-	-100.0%	
Total Capital Outlay		20,171	1,471	33,000	-	-	-	-	-100.0%	
Transfers Out										
001.P2.597.000.05.04	TRANSFER OUT - FUND 004	9,596	-	-	-	-		-	0.0%	
Total Transfers Out		9,596	-	-	-	-	-	-	0.0%	
TOTAL PLANNING AND BUILDING		\$ 317,148	\$ 352,714	\$ 661,637	\$265,417	\$ 440,880	\$ 2,800	\$ 443,680	-32.9%	

RECREATION

General Fund 001 Department R1

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
RECREATION					
Recreation Manager	1.00	1.00	1.00	0.80	-0.20
Administrative Assistant	1.50	1.50	1.50	0.60	-0.90
Swimming Pool Part time (Seasonal)	2.00	3.00	3.00	3.00	0.00
Recreational Aides Part time (Seasonal)	2.08	0.00	0.00	0.00	0.00
Public Works Director	0.00	0.02	0.02	0.00	-0.02
Total Recreation Employees (FTE)	6.58	5.52	5.52	4.40	-1.12

Mission and Responsibilities:

The Recreation Department is responsible for providing leisure, cultural and recreational activities, including management of staff and programs at the municipal swimming pool located at the Gail and Carolyn Shaw Aquatics Center.

• 2020 Accomplishments:

- Managed the renovation project of the Recreation Park ballfields creating the Chehalis Sports Complex. The complex improvement's include drainage and irrigation, 4 synthetic infields, 4 natural grass outfields, fencing, dugouts, 2 bullpens, overhead netting, walkways through and around the backside of the park, pedestrian lighting, painting of the concessions stand, security cameras and signage
- Managed the renovation project of Penny Playground. The playground improvement's include drainage and irrigation, a wide variety of inclusive, accessible and challenging play structures, accessible walkways, synthetic turf surfacing under the entire playground, fencing, pedestrian lighting, security cameras, restored old pieces of the original playground to create an honor board, signage, two shelters, a bronze statue, pergola entry way and parking improvements
- Secured funding from the Ingwersen Endowment Committee and the Centralia Community to purchased four portable baseball mounds and build a 30' X 36' maintenance building at Recreation Park
- Worked closely with the Finance Department to manage multiple grants for the Recreation Park Renovation Project
- Managed two State and one Federal grant totaling \$1,350,000
- Managed a State Commerce Grant in the amount of \$250,000
- Managed two Trans Alta Grants totaling \$350,000
- Worked in partnership with the Chehalis Foundation and the Penny Playground Strategic Planning Committee on many aspects of the Recreation Park Project
- Worked with recreational youth sports leagues to offer opportunities for the youth of Chehalis utilizing the park system
- Worked closely with the Chehalis School District to maintain our Inter-Governmental Cooperation Agreement to share Chehalis School District and City of Chehalis facilities for community use. This was done in a limited capacity this year due to Covid-19 restrictions
- Utilized four volunteer groups to assist with park projects. The groups trimmed bushes, weeded flower beds, removed a fallen tree, removed a dangerous tree, painted a restroom, put together benches and garbage receptacles and built a shade shelter
- Bid on and received the USA Softball 10 & Under State Championship Tournament to be held in July of 2021

• 2021 Goals and Objectives:

- Focus on marketing and securing rental agreements for the use of the Chehalis Sports Complex for youth fastpitch and baseball user groups beginning in March through October.
- Continue to focus on offering a variety of programs that attract visitors to our community
- Assist the recreational youth sports leagues to offer opportunities for the youth of Chehalis utilizing the park system
- Continue to maintain an excellent working relationship with the Chehalis School District in sharing school district and City of Chehalis facilities for community-based events
- Maintain a high attendance level at the Shaw Aquatics Center by providing a beautifully maintained, safe and fun environment

Significant Changes 2021:

- 302.45.594.076.64.00 \$15,000 for the purchase of a vehicle for recreation staff

RECREATION DEPARTMENT EXPENDITURE SUMMARY

Recreation Department Primary Cost Summary	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
Wages	235,943	250,661	166,073	108,821	196,600	30,527	18.4%
Benefits	93,677	99,033	86,032	52,795	70,200	(15,832)	-18.4%
Supplies	20,267	26,867	23,200	3,449	32,700	9,500	40.9%
Services	109,004	88,185	60,785	44,716	89,850	29,065	47.8%
Capital Outlay	1,612	2,615	3,700	-	-	(3,700)	-100.0%
Agency Disbursements	7,894	8,686	9,665	44	-	(9,665)	-100.0%
Total Expenditures	468,397	476,047	349,455	209,825	389,350	39,895	11.4%
Service Related Fees/Revenues							
Pool Activity	128,187	118,105	-	629	135,600	135,600	0%
Recreation Program	67,008	60,141	25,740	14,130	65,100	39,360	152.9%
Tourney	5,510	12,982	-	-	15,600	15,600	0.0%
Concession	4,694	4,650	330	-	1,600	1,270	384.8%
Donations	10,376	3,555	9,900	10,158	-	(9,900)	-100.0%
Agency Receipts	10,002	10,489	11,665	76	-	(11,665)	-100.0%
Total Service Related Fees/Revenues	225,777	209,922	47,635	24,993	217,900	170,265	357.4%
Funding from General Revenues	242,620	266,125	301,820	184,832	171,450	(130,370)	-43.2%

FUND: 001 - GENERAL FUND		EXPENDITURES (R1)							
DEPARTMENT: R1 - RECREATION									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Recreation Administration									
001.R1.571.011.11.00	SALARIES AND WAGES	\$ 147,980	\$ 155,003	\$ 156,068	\$ 101,402	\$ 98,700		\$ 98,700	-36.8%
001.R1.571.011.11.05	PART TIME SALARIES AND WAGES	-	-	-	-	-		-	0.0%
001.R1.571.011.12.00	OVERTIME	-	434	-	-	-	-	-	0.0%
001.R1.571.011.21.00	PERSONNEL BENEFITS	78,498	82,376	83,032	51,654	52,200		52,200	-37.1%
001.R1.571.011.21.05	PERSONNEL BENEFITS PT	-	-	-	-	-		-	0.0%
001.R1.571.011.31.00	OFFICE & OPERATING SUPPLIES	3,035	7,125	4,000	1,259	4,000		4,000	0.0%
001.R1.571.011.32.00	FUEL CONSUMED	-	57	500	-	500		500	0.0%
001.R1.571.011.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,081	-	3,500	779	-		-	-100.0%
001.R1.571.011.41.00	PROFESSIONAL SERVICES	19,825	5,000	-	-	-		-	0.0%
001.R1.571.011.42.00	COMMUNICATIONS	535	1,348	1,050	1,334	1,500		1,500	42.9%
001.R1.571.011.43.00	TRAVEL/HOTEL/PER DIEMS	137	100	-	156	-		-	0.0%
001.R1.571.011.44.00	ADVERTISING	-	-	-	-	-		-	0.0%
001.R1.571.011.45.00	RENTALS	24	235	1,700	1,139	1,700		1,700	0.0%
001.R1.571.011.46.00	INSURANCE	4,875	3,949	5,135	4,136	5,700		5,700	11.0%
001.R1.571.011.48.00	REPAIR & MAINT- FACILITIES	603	-	-	-	-		-	0.0%
001.R1.571.011.48.01	REPAIR & MAINT - EQUIPMENT	-	-	500	-	500		500	0.0%
001.R1.571.011.48.02	R & M - SOFTWARE/HARDWARE	-	508	-	273	-	-	-	0.0%
001.R1.571.011.49.00	MISCELLANEOUS	61	-	500	42	500		500	0.0%
001.R1.571.011.49.01	REGISTRATION	-	129	500	-	500		500	0.0%
001.R1.571.011.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	25	300	25	300		300	0.0%
Total Recreation Administration		256,654	256,289	256,785	162,199	166,100	-	166,100	-35.3%
Recreation Services									
001.R1.571.020.11.05	PART TIME SALARIES AND WAGES	1,758	-	-	-	-		-	0.0%
001.R1.571.020.21.05	PERSONNEL BENEFITS - PT	458	307	-	-	-		-	0.0%
001.R1.571.020.21.07	PERSONNEL BENEFITS - UI TAXES	-	20	-	-	-		-	0.0%
001.R1.571.020.31.00	OFFICE & OPERATING SUPPLIES	9,790	13,342	5,700	1,087	16,000		16,000	180.7%
001.R1.571.020.34.00	ITEMS PURCH'D FOR INV & RESALE	-	-	-	-	500		500	0.0%
001.R1.571.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	287	-	129	-		-	0.0%
001.R1.571.020.41.00	PROFESSIONAL SERVICES	54,675	49,504	25,000	14,456	62,700		62,700	150.8%
001.R1.571.020.42.00	COMMUNICATIONS	477	422	400	300	400		400	0.0%
001.R1.571.020.43.00	TRAVEL/HOTEL/PER DIEMS	190	-	-	-	-		-	0.0%
001.R1.571.020.44.00	ADVERTISING	-	-	300	95	300		300	0.0%
001.R1.571.020.45.00	RENTALS	1,174	162	1,085	728	1,140		1,140	5.1%
001.R1.571.020.46.00	INSURANCE	136	211	145	145	145		145	0.0%
001.R1.571.020.48.00	REPAIR & MAINT- FACILITIES	-	87	-	-	-		-	0.0%
001.R1.571.020.48.02	R & M - SOFTWARE/HARDWARE	-	122	-	-	4,700		4,700	0.0%
001.R1.571.020.49.00	MISCELLANEOUS	48	12	-	-	-		-	0.0%
001.R1.571.020.49.98	REC PROGRAM SCHOLARSHIPS	-	320	-	-	-		-	0.0%
001.R1.571.020.40.03	EXTERNAL TAXES & OPER ASSESS	2	-	-	-	-		-	0.0%
Total Recreation Services		68,708	64,796	32,630	16,940	85,885	-	85,885	163.2%
Recreation Pool									
001.R1.571.022.11.05	SALARIES AND WAGES - PT	85,554	95,050	10,005	7,419	97,900		97,900	878.5%
001.R1.571.022.12.05	OVERTIME	651	174	-	-	-		-	0.0%
001.R1.571.022.21.05	PERSONNEL BENEFITS - PT	14,721	16,330	3,000	969	18,000		18,000	500.0%
001.R1.571.022.21.07	PERSONNEL BENEFITS - UI TAXES	-	-	-	172	-		-	0.0%
001.R1.571.022.31.00	OFFICE & OPERATING SUPPLIES	4,777	4,193	9,500	195	9,500		9,500	0.0%
001.R1.571.022.34.00	ITEMS PURCH'D FOR INV & RESALE	1,584	1,863	-	-	2,200		2,200	0.0%
001.R1.571.022.41.00	PROFESSIONAL SERVICES	-	-	350	-	350		350	0.0%
001.R1.571.022.42.00	COMMUNICATIONS	1,032	1,053	1,100	610	1,120		1,120	1.8%
001.R1.571.022.43.00	TRAVEL/HOTEL/PER DIEMS	-	128	400	-	400		400	0.0%
001.R1.571.022.44.00	ADVERTISING	102	134	200	-	200		200	0.0%
001.R1.571.022.45.00	RENTALS	89	14	200	-	200		200	0.0%
001.R1.571.022.46.00	INSURANCE	4,998	5,456	5,220	5,788	5,795		5,795	11.0%
001.R1.571.022.48.00	REPAIR & MAINT- FACILITIES	1,686	-	-	-	-		-	0.0%
001.R1.571.022.49.00	MISCELLANEOUS	1,285	1,546	850	281	850		850	0.0%
001.R1.571.022.49.01	REGISTRATION	-	565	500	-	500		500	0.0%
001.R1.571.022.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	337	350	-	350		350	0.0%
001.R1.571.022.40.03	EXTERNAL TAXES & OPER ASSESS	2,050	1,818	-	208	-		-	0.0%

FUND: 001 - GENERAL FUND DEPARTMENT: R1 - RECREATION					EXPENDITURES (R1)				
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
Total Recreation Pool		118,529	128,661	31,675	15,642	137,365	-	137,365	333.7%
Spectator/Community Events									
001.R1.573.090.49.00	MISCELLANEOUS	15,000	15,000	15,000	15,000	-	-	-	-100.0%
Total Spectator/Community Events		15,000	15,000	15,000	15,000	-	-	-	-100.0%
Due to State									
001.R1.589.030.00.04	DUE TO STATE - SALES TAX	7,894	8,686	9,665	44	-	-	-	-100.0%
Total Due to State		7,894	8,686	9,665	44	-	-	-	-100.0%
Capital Outlay									
001.R1.594.071.64.00	MACHINERY & EQUIPMENT	1,206	2,102	3,700	-	-	-	-	-100.0%
001.R1.594.071.71.00	CAPITAL LEASES-PRINCIPAL	406	513	-	-	-	-	-	0.0%
Total Capital Outlay		1,612	2,615	3,700	-	-	-	-	-100.0%
TOTAL RECREATION		\$ 468,397	\$ 476,047	\$ 349,455	\$ 209,825	\$ 389,350	\$ -	\$ 389,350	11.4%

DEDICATED STREET

Dedicated Street Fund 003, Department K1

Purpose

Ordinance No. 933-B was passed by the City Council in 2014 establishing the Dedicated Street Fund to be funded by 4% of the City's sales tax revenue. This fund is restricted by the policy of the City Council to provide funds to repair and maintain local streets and roads. Activities include: grind and overlay projects; chip sealing; crack sealing; striping; curb painting; sign maintenance; and routine maintenance performed by the Street Division. This fund is separate and different from the Transportation Benefit District (TBD) Fund, which is funded by a voter approved increase in the sales tax.

Significant Changes 2021

Funding to this fund was reduced from 4% to 1% in 2020 due to financial constraints. Unfortunately, the City is facing financial constraints again as it enters 2021. The Council Budget Committee has recommended that the local sales tax contribution to this fund be increased to 2.5% in 2021. The 2021 budget is balanced with using \$67,570 beginning reserves.

DEDICATED STREET FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

			2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
Dedicated Street Fund	2018 Actual	2019 Actual					
REVENUE SOURCE							
Services	\$ 4,480	\$ 2,249	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	20,005	3,835	1,250	1,104	150	(1,100)	-88.0%
Other Financing	-	-	-	-	-	-	0.0%
Miscellaneous	-	8,994	-	-	-	-	
Transfers in	196,601	196,752	47,050	32,621	116,800	69,750	148.2%
TOTAL REVENUES	\$ 221,086	\$ 211,830	\$ 48,300	\$ 33,725	\$ 116,950	\$ 68,650	142.1%
EXPENDITURES							
Supplies	\$ 76,199	\$ 101,216	\$ 135,500	\$ 15,019	\$ 135,500	\$ -	0.0%
Services	41,557	7,521	20,500	4,700	20,500	-	0.0%
Capital Outlay	28,880	16,331	17,000	16,332	-	(17,000)	-100.0%
Debt Service	28,520	28,520	28,520	19,013	28,520	-	0.0%
TOTAL EXPENDITURES	\$ 175,156	\$ 153,588	\$ 201,520	\$ 55,064	\$ 184,520	\$ (17,000)	-8.4%
Increase (Decrease) in Fund							
Balance	\$ 45,930	\$ 58,242	\$ (153,220)	\$ (21,339)	\$ (67,570)	\$ 85,650	-55.9%
Beginning Cash, January 1	\$ 117,842	\$ 163,772	\$ 222,014	\$ 222,014	\$ 68,794	\$ (153,220)	-69.0%
ENDING CASH, DECEMBER 31	\$ 163,772	\$ 222,014	\$ 68,794	\$ 200,675	\$ 1,224	\$ (67,570)	-98.2%

FUND: 003 - DEDICATED STREET FUND						REVENUES (003)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Charges of Goods & Services									
003.344.010.93	Admin Fees-Prop Damage Recovery	\$ 4,480	\$ 2,249	\$ -	\$ -	\$ -	-	\$ -	0.0%
Total Charges of Goods & Services		4,480	2,249	-	-	-	-	-	0.0%
Interest Earnings									
003.361.011.00	INTEREST EARNINGS	2,086	3,835	1,250	1,104	150	-	150	12.0%
003.369.091.00	MISCELLANEOUS REVENUE	17,919	-	-	-	-	-	-	0.0%
Total Interest Earnings		20,005	3,835	1,250	1,104	150	-	150	-88.0%
Other Financing Source									
003.391.090.00	PROCEEDS OF L/T DEBT-CHIP SPREADER	-	-	-	-	-	-	-	0.0%
Total Other Financing Source		-	-	-	-	-	-	-	0.0%
Disposition of Fixed Assets									
003.395.020.00	INSURANCE RECOVERY - DED STREETS	-	8,994	-	-	-	-	-	0.0%
Total Disposition of Fixed Assets		-	8,994	-	-	-	-	-	0.0%
Transfers In									
003.397.000.01	TRANSFER IN - FUND 001	196,601	196,752	47,050	32,621	116,800	-	116,800	248.2%
Total Transfers In		196,601	196,752	47,050	32,621	116,800	-	116,800	148.2%
TOTAL REVENUES		\$ 221,086	\$ 211,830	\$ 48,300	\$ 33,725	\$ 116,950	\$ -	\$ 116,950	142.1%
BEGINNING CASH, JANUARY 1		117,842	163,772	222,014	222,014	68,794	-	68,794	-69.0%
TOTAL APPROPRIATION		\$ 338,928	\$ 375,602	\$ 256,030	\$ 255,739	\$ 185,744	\$ -	\$ 185,744	-33.0%

FUND: 003 - DEDICATED STREET FUND						EXPENDITURES (003)			
DEPARTMENT: STREET (K1)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Roadway									
003.K1.542.030.31.00	OFFICE & OPERATING SUPPLIES	\$ 45,256	\$ 63,895	\$ 100,000	\$ 11,406	\$ 100,000	\$ -	\$ 100,000	0.0%
003.K1.542.030.48.00	REPAIR & MAINT- FACILITIES	2,523	7,158	10,000	-	10,000		10,000	0.0%
Total Roadway		47,779	71,053	110,000	11,406	110,000	-	110,000	0.0%
Bridges/Structures									
003.K1.542.050.41.00	PROFESSIONAL SERVICES	21,115	363	10,500	4,700	10,500		10,500	0.0%
003.K1.542.050.48.00	REPAIR & MAINT- FACILITIES	17,919	-	-	-	-		-	0.0%
Total Bridges/Structures		39,034	363	10,500	4,700	10,500	-	10,500	0.0%
Traffic Control									
003.K1.542.064.31.00	OFFICE & OPERATING SUPPLIES	30,943	37,321	35,500	3,613	35,500		35,500	0.0%
003.K1.542.064.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-		-	0.0%
Total Traffic Control		30,943	37,321	35,500	3,613	35,500	-	35,500	0.0%
Roadside Maintenance									
003.K1.591.095.71.00	PRINCIPAL - CHIP SPREADER	22,749	23,569	24,420	16,174	24,420		24,420	0.0%
003.K1.592.095.81.00	INTEREST - CHIP SPREADER	5,771	4,951	4,100	2,839	4,100		4,100	0.0%
Total Debt Service Principal & Interest		28,520	28,520	28,520	19,013	28,520	-	28,520	0.0%
Capital Outlays									
003.K1.594.042.64.00	MACHINERY & EQUIPMENT	12,843	16,331	17,000	16,332	-		-	-100.0%
003.K1.595.010.65.41	PROFESSIONAL SERVICES	-	-	-	-	-		-	0.0%
003.K1.595.030.63.00	OTHER IMPROVEMENTS	16,037	-	-	-	-		-	0.0%
003.K1.595.050.63.00	OTHER IMPROVEMENTS	-	-	-	-	-		-	0.0%
Total Capital Outlays		28,880	16,331	17,000	16,332	-	-	-	-100.0%
TOTAL EXPENDITURES		\$ 175,156	\$ 153,588	\$ 201,520	\$ 55,064	\$ 184,520	\$ -	\$ 184,520	-8.4%
ENDING CASH, DECEMBER 31		163,772	222,014	68,794	200,675	1,224	-	1,224	-98.2%
TOTAL APPROPRIATION		\$ 338,928	\$ 375,602	\$ 270,314	\$ 255,739	\$ 185,744	\$ -	\$ 185,744	-31.3%

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BUILDING ABATEMENT FUND

Fund 004 Department 59

Purpose:

The Building Abatement Fund was created to provide necessary funding to abate properties that are derelict or otherwise deemed unsafe for occupancy. All costs associated with the abatement of a property will eventually be recovered through direct reimbursement by property owners or through a lien process. This fund provides staff with the revenue necessary to finance the direct costs associated with the abatement of a property. Property owners will always be provided adequate notice of the intent to abate a property (barring an imminent threat to Public Health and Safety), allowing the property owner(s) to take necessary corrective measures without City intervention.

Budgeting for funds is challenging because it is not always possible to predict the level of funding required for this fund as the number of properties requiring the abatement process can fluctuate drastically from year to year, and reimbursements could be significantly delayed if a property is lienied.

BUILDING ABATEMENT FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018	2019	2020	2020 YTD	2021	Change	%
Building Abatement Fund	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	Change 2020-2021
REVENUE SOURCE							
Interest Earnings	\$ 1,300	\$ 1,823	\$ 1,600	\$ 528	\$ 100	\$ (1,500)	-93.8%
Transfers in	9,596	80,000	-	-	-	-	0.0%
TOTAL REVENUES	\$ 10,896	\$ 81,823	\$ 1,600	\$ 528	\$ 100	\$ (1,500)	-93.8%
EXPENDITURES							
Supplies	\$ -	\$ -	\$ -	\$ 6,979	\$ -	-	0.0%
Transfers out	-	80,000	52,000	-	-	(52,000)	-100.0%
TOTAL EXPENDITURES	\$ -	\$ 80,000	\$ 52,000	\$ 6,979	\$ -	\$ (52,000)	-100.0%
Increase (Decrease) in Fund Balance	\$ 10,896	\$ 1,823	\$ (50,400)	\$ (6,451)	\$ 100	\$ 50,500	-100.2%
Beginning Cash, January 1	\$ 90,313	\$ 101,209	\$ 103,032	\$ 103,032	\$ 52,632	\$ (50,400)	-48.9%
ENDING CASH, DECEMBER 31	\$ 101,209	\$ 103,032	\$ 52,632	\$ 96,581	\$ 52,732	\$ 100	0.2%

FUND: 004 - BUILDING ABATEMENT FUND						REVENUES (004)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Charges for Services									
004.345.029.00	OTHER ENVIRONMENTAL/ABATEMENT FEES	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Total Charges for Services		-	-	-	-	-	-	-	0.0%
Interest Earnings									
004.361.011.00	INTEREST EARNINGS	1,300	1,823	1,600	528	100		100	-93.8%
Total Interest Earnings		1,300	1,823	1,600	528	100	-	100	-93.8%
Transfers In									
004.397.000.01	TRANSFER IN - FUND 001	9,596	80,000	-	-	-	-	-	0.0%
Total Transfers In		9,596	80,000	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 10,896	\$ 81,823	\$ 1,600	\$ 528	\$ 100	\$ -	\$ 100	-93.8%
BEGINNING CASH, JANUARY 1		90,313	101,209	103,032	103,032	52,632	-	52,632	-48.9%
TOTAL APPROPRIATION		\$ 101,209	\$ 183,032	\$ 104,632	\$ 103,560	\$ 52,732	\$ -	\$ 52,732	-49.6%

FUND:		004 - BUILDING ABATEMENT FUND				EXPENDITURES (004)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Operations									
004.59.559.030.31.00	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ 6,979	\$ -	\$ -	\$ -	0.0%
004.59.559.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-	-	-	0.0%
Total Operations		-	-	-	6,979	-	-	-	0.0%
Transfers Out									
004.59.597.000.05.01	TRANSFER OUT - 001	-	80,000	52,000	-	-	-	-	-100.0%
Total Transfers Out		-	80,000	52,000	-	-	-	-	-100.0%
TOTAL EXPENDITURES		\$ -	\$ 80,000	\$ 52,000	\$ 6,979	\$ -	\$ -	\$ -	-100.0%
ENDING CASH, DECEMBER 31		101,209	103,032	52,632	96,581	52,732	-	52,732	0.2%
TOTAL APPROPRIATION		\$ 101,209	\$ 183,032	\$ 104,632	\$ 103,560	\$ 52,732	\$ -	\$ 52,732	-49.6%

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COMPENSATED ABSENCES FUND

Fund 110 Department 47

Purpose:

The Compensated Absences Fund was established in 1985 for the purpose of setting aside funds to be used for compensation of employees at the time of employment separation for unused accrued leaves, approved disability leave, approved unemployment benefits, and authorized severance pay. However, during the great recession of 2007-2009, and the subsequent long recovery, all funds were expended and money was not set aside in this fund due to the lack of funds. During 2018, \$92,868 was transferred in from the General Fund to start the process of dedicating funds for the payments for compensated absences that will need to be paid as several long-term employees are planning to retire in the next five years.

2021 Goals and Objective:

General Fund retirees cash outs for \$200,000. The estimated ending fund balance at the end of 2021 is \$948. There are five anticipated General Fund retirees in 2022 but no additional funding is received in 2021 due to the financial constraints in the General Fund.

COMPENSATED ABSENCES RESERVE FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Compensated Absences Reserve Fund	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
REVENUE SOURCE							
Interest Earnings	\$ 973	\$ 3,067	\$ 3,640	\$ 1,011	\$ 400	\$ (3,240)	-89.0%
Transfers in	92,868	100,000	-	-	-	-	0.0%
TOTAL REVENUES	\$ 93,841	\$ 103,067	\$ 3,640	\$ 1,011	\$ 400	\$ (3,240)	-89.0%
EXPENDITURES							
Salaries & Wages	-	-	-	-	164,100	164,100	0.0%
Benefits	-	-	-	-	35,900	35,900	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Increase (Decrease) in Fund Balance	\$ 93,841	\$ 103,067	\$ 3,640	\$ 1,011	\$ (199,600)	\$ (203,240)	-5583.5%
Beginning Cash, January 1	\$ -	\$ 93,841	\$ 196,908	\$ 196,908	\$ 200,548	\$ 3,640	1.8%
ENDING CASH, DECEMBER 31	\$ 93,841	\$ 196,908	\$ 200,548	\$ 197,919	\$ 948	\$ (199,600)	-99.5%

FUND: 110 - COMPENSATED ABSENCES RESERVE FUND						REVENUES (110)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Interest Earnings									
110.361.011.00	INTEREST EARNINGS	\$ 973	\$ 3,067	\$ 3,640	\$ 1,011	\$ 400		\$ 400	-89.0%
Total Interest Earnings		973	3,067	3,640	1,011	400	-	400	-89.0%
Transfers In									
110.397.000.01	TRANSFER IN - FUND 001	92,868	100,000	-	-	-	-	-	0.0%
Total Transfers In		92,868	100,000	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 93,841	\$ 103,067	\$ 3,640	\$ 1,011	\$ 400	\$ -	\$ 400	-89.0%
BEGINNING CASH, JANUARY 1		-	93,841	196,908	196,908	548	200,000	200,548	1.8%
TOTAL REVENUE APPROPRIATION		\$ 93,841	\$ 196,908	\$ 200,548	\$ 197,919	\$ 948	\$ 200,000	\$ 200,948	0.2%

FUND: 110 - COMPENSATED ABSENCES RESERVE FUND					EXPENDITURES (110)				
DEPARTMENT: 47 - COMPENSATED ABSENCES									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administrative Departments									
110.47.514.020.11.00	SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,900	\$ 30,900	0.0%
110.47.514.020.21.00	PERSONNEL BENEFITS	-	-	-	-	-	2,400	2,400	0.0%
110.47.514.023.11.00	SALARIES AND WAGES	-	-	-	-	-	29,200	29,200	0.0%
110.47.514.023.21.00	PERSONNEL BENEFITS	-	-	-	-	-	2,300	2,300	0.0%
110.47.518.010.11.00	SALARIES AND WAGES	-	-	-	-	-	52,200	52,200	0.0%
110.47.518.090.21.00	PERSONNEL BENEFITS	-	-	-	-	-	4,100	4,100	0.0%
Total Administrative Departments		-	-	-	-	-	121,100	121,100	0.0%
Police									
110.47.521.022.11.00	SALARIES AND WAGES	-	-	-	-	-	48,100	48,100	0.0%
110.47.521.022.12.00	OVERTIME	-	-	-	-	-	3,700	3,700	0.0%
Total Police		-	-	-	-	-	51,800	51,800	0.0%
Fire									
110.47.522.010.11.00	SALARIES AND WAGES	-	-	-	-	-	-	-	0.0%
110.47.522.010.11.02	SALARIES AND WAGES-ADMIN	-	-	-	-	-	-	-	0.0%
110.47.522.010.21.00	PERSONNEL BENEFITS	-	-	-	-	-	-	-	0.0%
110.47.522.010.21.02	PERSONNEL BENEFITS-ADMIN	-	-	-	-	-	26,800	26,800	0.0%
110.47.522.020.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
110.47.522.020.21.00	PERSONNEL BENEFITS	-	-	-	-	-	300	300	0.0%
Total Fire		-	-	-	-	-	27,100	27,100	0.0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
ENDING CASH, DECEMBER 31		93,841	196,908	200,548	197,919	948	-	948	-99.5%
TOTAL APPROPRIATION		\$ 93,841	\$ 196,908	\$ 200,548	\$ 197,919	\$ 948	\$ 200,000	\$ 200,948	0.2%

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SPECIAL REVENUE FUNDS

These funds account for revenues derived from specific taxes, grants, or other sources which are designed to finance particular activities of the City.

Special Revenue Funds include Arterial Street Fund, Transportation Benefit District Fund, Tourism Fund, 1982-93 Community Development Block Grant Fund, HUD Block Grant Fund.

Arterial Street Fund – This fund is used to account for the City's share of motor vehicle fuel tax revenues and special grants that are legally restricted to the construction or maintenance of state highways within the City's boundaries.

Transportation Benefit District Fund – This fund is used to account for the special 0.02 percent sales tax revenues. The use of the TBD revenue is restricted by law and must be used for specific transportation projects contained in the City's transportation plan. Improvements can range from roads and transit service to sidewalks and transportation demand management. Projects may also include the operation, preservation, and maintenance of these facilities or programs.

Tourism Fund – This fund accounts for Hotel/Motel taxes that the City received, which is legally retracted to the promotion of tourism.

Community Development Block Grant Funds and HUD Block Grant Funds – These funds are used to account for special state or federal revenues that are limited to expenditures approved under individual grant agreements. Rehabilitation of low-income houses, side sewer repair, and rental assistance are some examples of acceptable uses.

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ARTERIAL STREET Fund 102 Department 03

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
PUBLIC WORKS - ARTERIAL STREET					
Equipment Operator I	0.25	0.25	0.25	0.25	0.00
Equipment Operator II	0.25	0.25	0.25	0.25	0.00
Storm/Wastewater Collection Specialist	0.50	0.50	0.50	0.50	0.00
Total Arterial Street Employees (FTE)	1.00	1.00	1.00	1.00	0.00

Purpose:

The primary purpose of an arterial street is to serve traffic moving through the area. The Arterial Street Fund receives Motor Vehicle Fuel Tax revenue. The monthly distribution from the state is deposited into the Arterial Street Fund. Revenues received are used to maintain, preserve, and improve the local street transportation network.

Significant Changes 2021:

None.

ARTERIAL STREET FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
Arterial Street Fund							
REVENUE SOURCE							
Motor Vehicle Fuel Tax	\$ 164,198	\$ 158,436	\$ 136,119	\$ 86,725	\$ 160,400	\$ 24,281	17.8%
Interest Earnings	1,727	2,442	1,080	681	200	(880)	-81.5%
Miscellaneous	-	48	-	-	-	-	0.0%
TOTAL REVENUES	\$ 165,925	\$ 160,926	\$ 137,199	\$ 87,406	\$ 160,600	\$ 23,401	17.1%
EXPENDITURES							
Salaries & Wages	\$ 49,417	\$ 60,134	\$ 56,255	\$ 39,289	\$ 56,400	\$ 145	0.3%
Benefits	30,995	33,263	34,764	22,792	35,000	236	0.7%
Supplies	74,365	65,471	75,000	64,152	75,000	-	0.0%
Services	131	65	-	-	-	-	0.0%
Transfer out		5,432	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 154,908	\$ 164,365	\$ 166,019	\$ 126,233	\$ 166,400	\$ 381	0.2%
Increase (Decrease) in Fund Balance	\$ 11,017	\$ (3,439)	\$ (28,820)	\$ (38,827)	\$ (5,800)	\$ 23,020	-79.9%
Beginning Cash, January 1	\$ 114,125	\$ 125,142	\$ 121,703	\$ 121,703	\$ 92,883	\$ (28,820)	-23.7%
ENDING CASH, DECEMBER 31	\$ 125,142	\$ 121,703	\$ 92,883	\$ 82,876	\$ 87,083	\$ (5,800)	-6.2%

FUND: 102 - ARTERIAL STREET FUND						REVENUES (102)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Intergovernmental Revenues									
102.336.000.87	MOTOR VEHICLE FUEL TAX - CITIES	\$ 164,198	\$ 158,436	\$ 136,119	86,725	\$ 160,400		\$ 160,400	17.8%
Total Intergovernmental Revenues		164,198	158,436	136,119	86,725	160,400	-	160,400	17.8%
Interest Earnings									
102.361.011.00	INTEREST EARNINGS	1,727	2,442	1,080	681	200		200	-81.5%
Total Interest Earnings		1,727	2,442	1,080	681	200	-	200	-81.5%
Disposition of Fixed Assets									
102.395.020.00	INSURANCE RECOVERY - DED STREETS	-	48	-	-	-		-	0.0%
Total Disposition of Fixed Assets		-	48	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 165,925	\$ 160,926	\$ 137,199	\$ 87,406	\$ 160,600	\$ -	\$ 160,600	17.1%
BEGINNING CASH, JANUARY 1		114,125	125,142	121,703	121,703	92,883	-	92,883	-23.7%
TOTAL REVENUE APPROPRIATION		\$ 280,050	\$ 286,068	\$ 258,902	\$ 209,109	\$ 253,483	\$ -	\$ 253,483	-2.1%

FUND: 102- ARTERIAL STREET FUND						EXPENDITURES (102)			
DEPARTMENT: 03 - ARTERIAL STREET									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Roadway Supplies									
102.03.542.G30.11.00	SALARIES AND WAGES	\$ 49,307	\$ 60,134	\$ 56,255	\$ 39,289	\$ 56,400		\$ 56,400	0.3%
102.03.542.G30.12.00	OVERTIME	110	-	-	-	-		-	0.0%
102.03.542.G30.21.00	PERSONNEL BENEFITS	30,769	33,087	34,764	22,608	35,000		35,000	0.7%
102.03.542.G30.24.00	UNIFORMS & CLOTHING	226	176	-	184	-		-	0.0%
102.03.542.G30.31.00	OFFICE & OPERATING SUPPLIES	74,365	65,471	75,000	64,152	75,000		75,000	0.0%
102.03.542.G30.41.00	PROFESSIONAL SERVICES	27	26	-	-	-		-	0.0%
102.03.542.G30.44.00	ADVERTISING	-	24	-	-	-		-	0.0%
102.03.542.G30.49.00	MISCELLANEOUS	104	15	-	-	-		-	0.0%
Total Roadway Supplies		154,908	158,933	166,019	126,233	166,400	-	166,400	0.2%
Transfers Out									
102.03.597.000.05.31	TRANSFER OUT - 301 FUND	-	5,432	-	-	-	-	-	0.0%
Total Transfers Out		-	5,432	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 154,908	\$ 164,365	\$ 166,019	\$ 126,233	\$ 166,400	\$ -	\$ 166,400	0.2%
ENDING CASH, DECEMBER 31		125,142	121,703	92,883	82,876	87,083	-	87,083	-6.2%
TOTAL APPROPRIATION		\$ 280,050	\$ 286,068	\$ 258,902	\$ 209,109	\$ 253,483	\$ -	\$ 253,483	-2.1%

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TRANSPORTATION BENEFIT DISTRICT(TBD)

TBD Fund 103 Department PW Street 03

Purpose:

The Chehalis Transportation Benefit District (TBD) was formed in 2014 pursuant to RCW 35.51.255 and 36.75 to provide adequate levels of funding for transportation improvements that are consistent with existing state, regional, and local transportation plans and are necessitated by existing or reasonably foreseeable congestion levels. The Chehalis City Council sought voter input on funding the TBD and on February 14, 2017, Chehalis voters approved a ballot measure to increase the sales tax by 0.2% to help fund the repair of increasingly deteriorating streets. After voter approval, the sales tax increased from 8% to 8.2% and became effective on July 1, 2017 to fund the TBD. By law, the funds generated by the additional .2% must be used only for transportation projects.

In accordance with RCW 82.14.0455, this additional sales tax will be collected for a term of ten years. The Transportation funds will allow the City to complete pre-leveling and dig-out repairs; contract out for grind and overlay projects; and set aside funds for major projects, including design costs and grant matching funds.

2020 Accomplishments:

- Completed the Kresky Avenue Resurfacing Project
- Continued design work on Chehalis Avenue Reconstruction Project
- Completed design of the Pacific Avenue Reconstruction Project.
- Completed design of the Main Street Resurfacing Project
- Began design of the Snively Avenue Reconstruction Project (curb replacement as part of the water & sewer replacement project)
- Planning for On-Street Parking Safety Improvements Project

2021 Goals and Objectives:

- Complete street improvements on Pacific Avenue between Main Street and Park
- Complete the Main Street Resurfacing Project (pending release of TIB grant funds)
- Complete On-Street Parking Safety Improvements Project
- Finish design work for Chehalis Avenue Reconstruction (project scheduled to be constructed in 2022)
- Replace curb on Snively Avenue (part of water & sewer replacement project)

Significant Changes 2021:

Cost for reconstruction of Pacific Avenue between Main Street & Park Street is included in the 2021 budget in the amount of \$681,272. The local match (10%) for construction of the Main Street Resurfacing project is included for \$69,545. Engineering cost for the design and construction management of three projects (including Chehalis Avenue Reconstruction) is included for \$230,000. On-Street Parking Safety Improvements Project consists of installing parking stops in areas of angled parking to prevent collisions with pedestrians on sidewalk (\$5,000 materials with work completed by Street Crew). Preliminary cost estimates are still being developed for Snively Avenue, and are not yet included in the budget.

TRANSPORTATION BENEFIT DISTRICT FUND
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Transportation Benefit District Fund	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
REVENUE SOURCE							
Sales Tax - TBD	\$ 1,154,400	\$ 1,153,653	\$ 1,098,620	\$ 766,744	\$ 1,096,000	\$ (2,620)	-0.2%
Intergovernmental Grants	-	39,963	1,143,441	435,906	-	(1,143,441)	-100.0%
Interest Earnings	14,182	31,782	18,540	12,053	4,000	(14,540)	-78.4%
TOTAL REVENUES	\$ 1,168,582	\$ 1,225,398	\$ 2,260,601	\$ 1,214,703	\$ 1,100,000	\$ (1,160,601)	-51.3%
EXPENDITURES							
Services	\$ 1,068	\$ 250	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	417,411	168,662	2,417,881	644,879	980,850	(1,437,031)	-59.4%
TOTAL EXPENDITURES	\$ 418,479	\$ 168,912	\$ 2,417,881	\$ 644,879	\$ 980,850	\$ (1,437,031)	-59.4%
Increase (Decrease) in Fund Balance	\$ 750,103	\$ 1,056,486	\$ (157,280)	\$ 569,824	\$ 119,150	\$ 276,430	-175.8%
Beginning Cash, January 1	\$ 360,055	\$ 1,110,158	\$ 2,166,644	\$ 2,166,644	\$ 2,009,364	\$ (157,280)	-7.3%
ENDING CASH, DECEMBER 31	\$ 1,110,158	\$ 2,166,644	\$ 2,009,364	\$ 2,736,468	\$ 2,128,514	\$ 119,150	5.9%

FUND: 103 - TRANSPORTATION BENEFIT DISTRICT FUND						REVENUES (103)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Total Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Sales Tax									
103.313.021.00	PUBLIC TRANSPORTATION TAX -	\$ 1,154,400	\$ 1,153,653	\$ 1,098,620	\$ 766,744	\$ 1,096,000		\$ 1,096,000	-0.2%
Total Sales Tax		1,154,400	1,153,653	1,098,620	766,744	1,096,000	-	1,096,000	-0.2%
Intergovernmental Revenues									
103.333.020.20	DOT/FEDERAL HWY ADMIN	\$ -	\$ 39,963	\$ 435,906	\$ 435,906	\$ -		\$ -	-100.0%
103.334.003.82	STATE GRANT - TIB	-	-	707,535	-	-		-	-100.0%
Total Intergovernmental Revenues		-	39,963	1,143,441	435,906	-	-	-	-100.0%
Interest Earnings									
103.361.011.00	INTEREST EARNINGS	14,182	31,782	18,540	12,053	4,000		4,000	-78.4%
Total Interest Earnings		14,182	31,782	18,540	12,053	4,000	-	4,000	-78.4%
Transfers In									
103.397.000.01	TRANSFER IN - FUND 001	-	-	-	-	-		-	0.0%
Total Transfers In		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 1,168,582	\$ 1,225,398	\$ 2,260,601	\$ 1,214,703	\$ 1,100,000	\$ -	\$ 1,100,000	-51.3%
BEGINNING CASH, JANUARY 1		360,055	1,110,158	2,166,644	2,166,644	2,009,364	-	2,009,364	-7.3%
TOTAL REVENUE APPROPRIATION		\$ 1,528,637	\$ 2,335,556	\$ 4,427,245	\$ 3,381,347	\$ 3,109,364	\$ -	\$ 3,109,364	-29.8%

FUND: 103- TRANSPORTATION BENEFIT DISTRICT (TBD)					EXPENDITURES (103)				
DEPARTMENT: 03 - STREET (TBD)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
City-wide Preservation									
Bridges/Structure Maintenance									
103.03.542.050.41.00	PROFESSIONAL SERVICES	1,068	-	-	-	-	-	-	0.0%
Total Bridges/Structure Maintenance		1,068	-	-	-	-	-	-	0.0%
Planning/Preliminary Engineering									
103.03.544.020.41.00	PROFESSIONAL SERVICES	-	250	-	-	-	-	-	0.0%
Total Planning/Preliminary Engineering		-	250	-	-	-	-	-	0.0%
Capital Outlay - Construction Projects									
103.03.595.010.65.41	CONSTRUCTION PROJECTS-ENGINEERING	15,584	110,869	263,492	128,579	-	230,000	230,000	-12.7%
103.03.595.030.63.00	OTHER IMPROVEMENTS	401,827	-	-	-	-	-	-	0.0%
103.03.595.030.65.30	CONSTRUCTION PROJECTS-ROADWAY	-	56,094	1,299,844	516,300	-	750,850	750,850	-42.2%
103.03.595.030.65.33	CONSTRUCTION PROJECTS-STREET OVERLAY	-	1,699	854,545	-	-	-	-	-100.0%
Total Capital Outlay - Construction Projects		417,411	168,662	2,417,881	644,879	-	980,850	980,850	-59.4%
TOTAL EXPENDITURES		\$ 418,479	\$ 168,912	\$ 2,417,881	\$ 644,879	\$ -	\$ 980,850	\$ 980,850	-59.4%
ENDING CASH, DECEMBER 31		1,110,158	2,166,644	2,009,364	2,736,468	2,128,514	-	2,128,514	5.9%
TOTAL APPROPRIATION		\$ 1,528,637	\$ 2,335,556	\$ 4,427,245	\$ 3,381,347	\$ 2,128,514	\$ 980,850	\$ 3,109,364	-29.8%

TOURISM

Tourism Fund 107 Department 05

Purpose:

The Tourism fund provides for the tracking of Lodging Tax receipts. The Lodging Tax is also referred to as the hotel-motel tax, which is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks and similar facilities. The City has established a Lodging Tax Advisory Committee (LTAC) as required under Chapter 67.28 of the Revised Code of Washington (RCW) to review proposals for use of the special excise tax on lodging for tourism promotion. Recommendations from the Lodging Tax Advisory Committee are considered by the City Council, which awards the lodging tax revenues to recipients on an annual basis for projects, activities, marketing, and advertising to promote tourism. The awarded funds are disbursed by the City's Finance Department on a reimbursement basis and recipients are responsible for fulfilling the goals and objectives proposed in the awarded funding requests.

All awarded funds must be used in accordance with State statutes for tourism promotion. RCW 67.28.080 defines "Tourism promotion" as "activities, operations, and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding the marketing of or the operation of special events and festivals designed to attract tourists.

City of Chehalis – Recreation Park Debt Service

In 2020, LTAC has committed to provide funds for debt service payment of the 2019 LTGO Bond issued for Recreation Park Improvement project, not to exceed \$75,000 a year until maturity (8/1/2034), which was approved by the City Council at the October 14, 2019 meeting. The allocated amount for 2021 debt service payment is \$71,563.

Significant Changes 2021:

For 2021, the projected hotel/motel tax revenue is \$219,500. The proposed budget includes preliminary expenditures of \$256,563 including \$185,000 allocated for potential awards to various applicants and \$71,563 for debt service payment for the 2019 LTGO Bond. The LTAC is planning to present the final total appropriation and each award amounts for action by the City Council on November 9, 2020.

The estimated ending fund balance as present is \$16,085 at the end of 2021. It is anticipated that \$33,900 of the 2020 awards will not be spent in 2020 and will increase the ending balance to \$49,985. The LTAC's goal is to maintain \$50,000 operating reserves to provide funding for any projects/activities that may come up during the year.

TOURISM FUND

SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

			2020	2020 YTD	2021	Change	% Change
	2018 Actual	2019 Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	2020-2021
Dedicated Street Fund							
REVENUE SOURCE							
Hotel/Motel Lodging Tax	\$ 248,811	\$ 258,216	\$ 191,950	\$ 132,269	\$ 219,500	\$ 27,550	14.4%
Interest Earnings	4,932	6,988	3,180	2,095	-	(3,180)	-100.0%
TOTAL REVENUES	\$ 253,743	\$ 265,204	\$ 195,130	\$ 134,364	\$ 219,500	\$ 24,370	12.5%
EXPENDITURES							
Services	\$ 202,886	\$ 208,646	\$ 317,087	\$ 101,856	\$ 185,000	(132,087)	-41.7%
Transfers out	-	-	245,396	63,396	71,563	(173,833)	-70.8%
TOTAL EXPENDITURES	\$ 202,886	\$ 208,646	\$ 562,483	\$ 165,252	\$ 256,563	\$ (305,920)	-54.4%
Increase (Decrease) in Fund Balance	\$ 50,857	\$ 56,558	\$ (367,353)	\$ (30,888)	\$ (37,063)	\$ 330,290	-89.9%
Beginning Cash, January 1	\$ 313,086	\$ 363,943	\$ 420,501	\$ 420,501	\$ 53,148	\$ (367,353)	-87.4%
ENDING CASH, DECEMBER 31	\$ 363,943	\$ 420,501	\$ 53,148	\$ 389,613	\$ 16,085	\$ (37,063)	-69.7%

FUND: 107 - TOURISM FUND					REVENUES (107)				
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Hotel/Motel Tax									
107.313.031.00	HOTEL/MOTEL LODGING TAX	\$ 248,811	\$ 258,216	\$ 191,950	\$ 132,269	\$ 219,500		\$ 219,500	14.4%
Total Hoel/Motel Tax		248,811	258,216	191,950	132,269	219,500	-	219,500	14.4%
Interest Earnings									
107.361.011.00	INTEREST EARNINGS	4,932	6,988	3,180	2,095	-		-	-100.0%
Total Interest Earnings		4,932	6,988	3,180	2,095	-	-	-	-100.0%
TOTAL REVENUES		\$ 253,743	\$ 265,204	\$ 195,130	\$ 134,364	\$ 219,500	\$ -	\$ 219,500	12.5%
BEGINNING CASH, JANUARY 1		313,086	363,943	420,501	420,501	53,148	-	53,148	-87.4%
TOTAL REVENUE APPROPRIATION		\$ 566,829	\$ 629,147	\$ 615,631	\$ 554,865	\$ 272,648	\$ -	\$ 272,648	-55.7%

FUND: 107 - TOURISM FUND		EXPENDITURES (107)							
DEPARTMENT: 05 - TOURISM									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Website Management									
107.05.557.030.48.00	REPAIR & MAINT- FACILITIES	\$ -	\$ -	\$ -	-	\$ -	-	\$ -	0.0%
Total Website Management		-	-	-	-	-	-	-	0.0%
Tourism Outreach									
107.05.557.030.41.04	LC HISTORICAL MUSEUM	35,279	39,955	40,000	8,937	35,000	-	35,000	-12.5%
107.05.557.030.41.05	CHEHALIS-CENTRALIA RR & MUSEUM - Marketing	35,000	34,886	35,000	7,225	30,000	-	30,000	-14.3%
107.05.557.030.41.22	CHEHALIS-CENTRALIA RR & MUSEUM - Personnel	-	-	15,000	2,294	10,000	-	10,000	-33.3%
107.05.557.030.41.06	VETERAN'S MEMORIAL MUSEUM	29,907	30,000	30,000	12,480	25,000	-	25,000	-16.7%
107.05.557.030.41.18	CHAMBER OF COMMERCE	40,000	40,000	40,000	20,000	35,000	-	35,000	-12.5%
107.05.557.030.41.27	Chamber/City of Chehalis - Utility Project	-	-	50,000	-	-	-	-	-100.0%
107.05.557.030.41.21	CHE. BRIDAL SHOW-PREMIER BROADCASTERS	12,435	12,411	12,435	11,534	-	-	-	-100.0%
107.05.557.030.41.24	CHEHALIS RENAISSANCE TEAM	39,889	41,496	27,000	9,886	32,500	-	32,500	20.4%
107.05.557.030.41.26	LEWIS COUNTY COMMUNITY TRAILS	-	-	-	-	-	-	-	0.0%
107.05.557.030.41.20	CITY REC DEPT - YOUTH TOURNAMENTS	10,376	9,898	15,000	-	15,000	-	15,000	0.0%
107.05.557.030.41.28	SOUTHWEST WASHINGTON FAIRGROUNDS	-	-	10,000	-	-	-	-	-100.0%
107.05.557.030.41.29	CHEHALIS-CENTRALIA RAILROAD MUSEUM	-	-	37,652	24,500	-	-	-	-100.0%
107.05.557.030.41.10	ARTrails	-	-	5,000	5,000	2,500	-	2,500	-50.0%
Total Tourism Outreach		202,886	208,646	317,087	101,856	185,000	-	185,000	-41.7%
Transfers Out									
107.05.597.000.05.20	TRANSFER OUT - FUND 200	-	-	63,396	63,396	71,563	-	71,563	12.9%
107.05.597.000.05.31	TRANSFER OUT - FUND 301	-	-	182,000	-	-	-	-	-100.0%
Total Transfers Out		-	-	245,396	63,396	71,563	-	71,563	-70.8%
TOTAL EXPENDITURES		\$ 202,886	\$ 208,646	\$ 562,483	\$ 165,252	\$ 256,563	\$ -	\$ 256,563	-54.4%
ENDING CASH, DECEMBER 31		363,943	420,501	53,148	389,613	16,085	-	16,085	-69.7%
TOTAL APPROPRIATION		\$ 566,829	\$ 629,147	\$ 615,631	\$ 554,865	\$ 272,648	\$ -	\$ 272,648	-55.7%

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LEOFF 1 RETIREE OPEB RESERVE FUND

Fund 115 Department 60

Purpose:

The LEOFF 1 OPEB Reserve Fund was created during the 2020 Budget adoption to provide funding for the LEOFF 1 retiree medical benefits.

The Law Enforcement Officers and Fire Fighters (LEOFF) 1 is a retirement plan for those LEOFF members who established membership with the Washington State Department of Retirement System prior to October 1, 1977. Under LEOFF 1 the last employer of a retired LEOFF 1 member is responsible for the full cost of any post-employment medical benefits. The LEOFF Board is required to approve payment of retirement claims for all medical services defined in RCW 41.26.030 under the conditions set forth in RCW 41.26.150.

The City of Chehalis provides full medical insurance through its regular carrier and reimburses the full cost of Medicare premiums of those retirees eligible for Medicare. Upon reaching age 65, the retirees are enrolled in Medicare Part B Coverage, with the City reimbursing these Medicare premiums. In addition, the City reimburses the necessary usual and customary medical expenses, in excess of those covered by the applicable insurance plans, including prescriptions and long-term care. Dental costs and dependents are not covered.

The City has two groups of LEOFF 1 members: 1) Those firefighters who joined service prior to the establishment of LEOFF on March 1, 1970 (pre-LEOFF) and 2) all other law enforcement officers (police) and firefighters who joined service between March 1, 1970 and October 1, 1977. As of October 1, 2020, there are fourteen (14) LEOFF 1 retired members (5 firefighter retirees, 6 police retirees, and 3 Pre-LEOFF firefighter retirees) and no active members.

Funding Policy: Prior to 2020, medical benefits for pre-LEOFF firefighters were funded by the City's Firemen's Pension Fund and all other LEOFF 1 members' medical benefits were paid by the General Fund on a pay-as-you-go basis.

On July 28, 2019, SSB 5894 was enacted which provides that a municipality that no longer has beneficiaries receiving benefits under RCW Chapter 41.16 (firefighter's pension) may continue imposing the pension levy at 22.5 cents per \$1,000 assessed value to fund medical benefits under LEOFF 1 and other municipal purposes until the municipality no longer has any LEOFF 1 retirees receiving medical benefits. The proceeds of the pension levy must first be expended for payment of medical benefits under LEOFF 1 prior to being used for any other municipal purpose.

In October 2019, actuarial valuation of the City of Chehalis Firefighter's Pension Fund was performed by Milliman, Inc. The actuarial valuation report provided that as of January 1, 2019, the actuarial present value of future excess pension benefits to be provided by the City is \$152,453 and that the Firemen's Pension Fund has access funds. The actuarial study further provided that firefighter retiree medical and long-term care benefits may be paid from the excess pension fund, up to \$78,000 per year for the next 10 years.

With the 2020 budget adoption, the City Council dedicated future pension levy (a portion of the regular property tax levy at 22.5 cents per \$1,000 assessed value) to be provided to this fund together with the access funds from the Firemen's Pension Fund as recommended by the actuarial study.

2021 Budget

2021 Proposed Budget includes a transfer in of \$166,000 from the General Fund for a portion of the regular property tax levy and a \$78,000 transfer from the Firemen's Pension Fund, with OEPB benefit expenditures budget of \$168,300. The estimated ending fund balance at the end of 2021 is \$85,849.

- \$74,700 for LEOFF 1 Police retirees
- \$59,100 for LEOFF 1 Firefighter retirees
- \$34,500 for pre-LEOFF Firefighter retirees

LEOFF 1 OPEB RESERVE FUND
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018	2019	2020	2020 YTD	2021		%
LEOFF 1 OPEB Reserve Fund	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021
REVENUE SOURCE							
Interest Earnings	\$ -	\$ -	\$ -	\$ 283	\$ 100	\$ 100	0.0%
Transfers in - Fund 001	-	-	166,049	100,198	166,000	(49)	0.0%
Transfers in - Fund 611	-	-	67,500	67,500	78,000	10,500	15.6%
TOTAL REVENUES	\$ -	\$ -	\$ 233,549	\$ 167,981	\$ 244,100	\$ 10,551	4.5%
EXPENDITURES							
Benefits	-	-	223,500	94,430	168,300	(55,200)	-24.7%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 223,500	\$ 94,430	\$ 168,300	\$ (55,200)	-24.7%
Increase (Decrease) in Fund							
Balance	\$ -	\$ -	\$ 10,049	\$ 73,551	\$ 75,800	\$ 65,751	654.3%
Beginning Cash, January 1	\$ -	\$ -	\$ -	\$ -	\$ 10,049	\$ 10,049	0.0%
ENDING CASH, DECEMBER 31	\$ -	\$ -	\$ 10,049	\$ 73,551	\$ 85,849	\$ 75,800	754.3%

FUND: 115 - LEOFF 1 OPEB RESERVE FUND						REVENUES (115)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One- Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Interest Earnings									
115.361.011.00	INTEREST EARNINGS	-	-	-	283	100		100	0.0%
Total Interest Earnings		-	-	-	283	100	-	100	0.0%
Transfers In									
115.397.000.01	TRANSFERS IN - FUND 001	-	-	166,049	100,198	166,000		166,000	-700.0%
115.397.000.61	TRANSFERS IN - FUND 611	-	-	67,500	67,500	78,000	-	78,000	15.6%
Total Transfers In		-	-	233,549	167,698	244,000	-	244,000	4.5%
TOTAL REVENUES		\$ -	\$ -	\$ 233,549	\$ 167,981	\$ 244,100	\$ -	\$ 244,100	4.5%
BEGINNING CASH, JANUARY 1		-	-	-	-	10,049	-	10,049	0.0%
TOTAL REVENUE APPROPRIATION		\$ -	\$ -	\$ 233,549	\$ 167,981	\$ 254,149	\$ -	\$ 254,149	8.8%

FUND: 115 - LEOFF 1 OPEB RESERVE FUND						EXPENDITURES (115)			
DEPARTMENT: 60 LEOFF 1 OPEB									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
115.60.517.020.41.00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	0.0%
Total Administration						-	-	-	0.0%
Pension & Medical Benefits									
115.60.517.021.29.00	LEOFF 1 MEDICAL - PD	\$ -	\$ -	\$ 91,000	\$ 36,940	74,700		74,700	-17.9%
115.60.517.021.29.01	LEOFF 1 MEDICAL - FIRE	-	-	65,000	36,142	59,100		59,100	-9.1%
115.60.517.021.29.03	LEOFF 1 MEDICAL - PRE-LEOFF FIRE	-	-	67,500	21,348	34,500		34,500	-48.9%
Total Pension & Medical Benefits						168,300	-	168,300	-24.7%
TOTAL EXPENDITURES						\$ 168,300	\$ -	\$ 168,300	-24.7%
ENDING CASH, DECEMBER 31						\$ 85,849	\$ -	\$ 85,849	754.3%
TOTAL APPROPRIATION						\$ 254,149	\$ -	\$ 254,149	8.8%

1982-93 COMMUNITY DEV. BLOCK GRANT FUND

Fund 195 Department 46

Purpose:

The City received Community Development Block Grant Funds which were used to fund home-improvement loans during the years 1982-1993.

At September 1, 2020, the outstanding principal on those loans that were deferred is \$81,963.91. This amount will be received by the City over time as the ownership of the properties is transferred to anyone other than the loan holder.

Significant Changes 2021:

There are no significant changes anticipated in 2021.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Community Development Block Grant Fund	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
REVENUE SOURCE							
Loan Repayment	\$ 23,223	\$ -	\$ -		\$ -	\$ -	0.0%
Interest Earnings	256	464	480	126	50	(430)	-89.6%
Transfer in	600		-	-	-	-	0.0%
TOTAL REVENUES	\$ 24,079	\$ 464	\$ 480	\$ 126	\$ 50	\$ (430)	-89.6%
EXPENDITURES							
Services	\$ -	\$ 200	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ 200	\$ 1,000	\$ -	\$ 1,000	\$ -	0.0%
Increase (Decrease) in Fund Balance	\$ 24,079	\$ 264	\$ (520)	\$ 126	\$ (950)	\$ (430)	82.7%
Beginning Cash, January 1	\$ 111	\$ 24,190	\$ 24,454	\$ 24,454	\$ 23,934	\$ (520)	-2.1%
ENDING CASH, DECEMBER 31	\$ 24,190	\$ 24,454	\$ 23,934	\$ 24,580	\$ 22,984	\$ (950)	-4.0%

FUND: 195 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)						REVENUES (195)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Charges for Services									
195.345.090.00	LOAN PRINCIPAL	\$ 23,223	\$ -	\$ -	-	\$ -	-	\$ -	0.0%
Total Charges for Services		23,223	-	-	-	-	-	-	0.0%
Interest Earnings									
195.361.011.00	INTEREST EARNINGS	256	464	480	126	50	-	50	-89.6%
Total Interest Earnings		256	464	480	126	50	-	50	-89.6%
Misc. Other Revenues									
Transfers In									
195.397.000.01	TRANSFER IN - FUND 001	600	-	-	-	-	-	-	0.0%
Total Transfers		600	-	-	-	-	-	-	0.0%
TOTAL REVENUE		\$ 24,079	\$ 464	\$ 480	\$ 126	\$ 50	\$ -	\$ 50	-89.6%
BEGINNING CASH, JANUARY 1		111	24,190	24,454	24,454	23,934	-	23,934	-2.1%
TOTAL REVENUE APPROPRIATION		\$ 24,190	\$ 24,654	\$ 24,934	\$ 24,580	\$ 23,984	\$ -	\$ 23,984	-3.8%

FUND: 195 - COMMUNITY DEV BLOCK GRANT FUND (CDBG)						EXPENDITURES (195)			
DEPARTMENT: 46 - 1982-93 CDBG									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One- Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
195.46.559.030.41.00	PROFESSIONAL SERVICES	\$ -	\$ 200	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	0.0%
Total Administration		-	200	1,000	-	1,000	-	1,000	0.0%
TOTAL EXPENDITURES		-	200	1,000	-	1,000	-	1,000	0.0%
ENDING CASH, DECEMBER 31		24,190	24,454	23,934	24,580	22,984	-	22,984	-4.0%
TOTAL APPROPRIATION		\$ 24,190	\$ 24,654	\$ 24,934	\$ 24,580	\$ 23,984	\$ -	\$ 23,984	-3.8%

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HUD BLOCK GRANT FUND

Fund 197 Department 07

Purpose:

The City used federal funds received from the Department of Housing & Urban Development to provide home rehabilitation loans. As of September 1, 2020, the outstanding principal on those loans that were deferred is \$38,148.94. The balance due from the loans will be received by the City over time as ownership of these properties transfer to anyone other than the loan holder.

Significant Changes 2021:

No significant changes are currently planned for 2021; however, there have been questions on how these funds may be used to support goals in the community consistent with funding requirements. In the coming year, the City may revisit the available funds so that they can be reinvested into projects that could benefit the community consistent with any applicable restrictions and/or requirements.

HUD BLOCK GRANT FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018	2019	2020	2020	2021		%
	Actual	Actual	Amended	2020 YTD	Adopted	Change	Change
HUD Block Grant Fund			Budget 2nd	8/31/2020	Budget	2020-2021	2020-2021
REVENUE SOURCE							
Loan Repayment	\$ 14,131	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	1,185	1,668	1,720	452	180	(1,540)	-89.5%
TOTAL REVENUES	\$ 15,316	\$ 1,668	\$ 1,720	\$ 452	\$ 180	\$ (1,540)	-89.5%
EXPENDITURES							
Services	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	0.0%
Increase (Decrease) in Fund Balance							
Balance	\$ 15,316	\$ 1,668	\$ (280)	\$ 452	\$ (1,820)	\$ (1,540)	550.0%
Beginning Cash, January 1	\$ 70,943	\$ 86,259	\$ 87,927	\$ 87,927	\$ 87,647	\$ (280)	-0.3%
ENDING CASH, DECEMBER 31	\$ 86,259	\$ 87,927	\$ 87,647	\$ 88,379	\$ 85,827	\$ (1,820)	-2.1%

FUND: 197 - HUD BLOCK GRANT FUND						REVENUES (197)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Intergovernmental Revenues									
197.345.090.00	LOAN PRINCIPAL	\$ 14,131	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Total Intergovernmental Revenues		14,131	-	-	-	-	-	-	0.0%
Interest Earnings									
197.361.011.00	INTEREST EARNINGS	1,185	1,668	1,720	452	180		180	-89.5%
Total Interest Earnings		1,185	1,668	1,720	452	180	-	180	-89.5%
TOTAL REVENUES		\$ 15,316	\$ 1,668	\$ 1,720	\$ 452	\$ 180	\$ -	\$ 180	-89.5%
BEGINNING CASH, JANUARY 1		70,943	86,259	87,927	87,927	87,647	-	87,647	-0.3%
TOTAL REVENUE APPROPRIATION		\$ 86,259	\$ 87,927	\$ 89,647	\$ 88,379	\$ 87,827	\$ -	\$ 87,827	-2.0%

FUND: 197 - HUD BLOCK GRANT FUND						EXPENDITURES (197)			
DEPARTMENT: 07 - HUD BLOCK GRANT									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
197.07.576.080.41.00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000		\$ 2,000	0.0%
Total Administration		-	-	2,000	-	2,000	-	2,000	0.0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%
ENDING CASH, DECEMBER 31		86,259	87,927	87,647	88,379	85,827	-	85,827	-2.1%
TOTAL APPROPRIATION		\$ 86,259	\$ 87,927	\$ 89,647	\$ 88,379	\$ 87,827	\$ -	\$ 87,827	-2.0%

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DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

G.O. Bonds Fund – This fund was established in October 2011, with the passage of Ordinance 878-B providing for the issuance of General Obligation Debt. It is used to make the debt service payments to the holders of the City's G.O. Bonds. The title of this fund was changed from "2011 General Obligation Bond Fund" to "General Obligation Bond Fund" with the adoption of 2020 budget.

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GENERAL OBLIGATION BOND FUND

Fund 200 Department OC

Purpose:

When the City issued the Limited Tax General Obligation (LTGO) Bond of 2011, it accepted the condition that a bond fund be established to account for all bond payments.

In 2019, the City issued the Limited Tax General Obligation (LTGO) Bond, 2019 for the Recreation Park renovation project. Instead of creating an additional General Obligation (G.O.) Bond fund, debt service for all G.O. Bonds will be accounted for in this fund.

For the 2011 LTGO Bond, funds are transferred into this fund from the General Fund and two REET funds to provide for the payment of bond interest and principal and all related bank fees.

On June 4, 2019, the Chehalis Lodging Tax Advisory Committee (LTAC) approved to provide funding for the annual debt service payments for the 2019 LTGO Bond, not to exceed \$75,000 per year through the final maturity of the Bond (15-year term, first payment starting year 2020 through final payment in year 2034).

Significant Changes 2021:

Annual debt service payments increased in 2021 due to the issuance of 2020 LTGO Bond for future fire station project financing.

The 2021 budget for the G.O. Bond Fund is **\$301,934** which includes the following debt service payments:

- \$99,875 for 2011 LTGO Bond (WA/WW/City Hall) principal and interest
- \$71,563 for 2019 LTGO Bond (Rec Park) principal and interest
- \$130,196 for 2020 LTGO Bond (Fire Station) principal and interest
- \$300 for fiscal services relating to 2011 LTGO Bond.

GENERAL OBLIGATION BOND FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018	2019	2020	2020 YTD	2021	Change	%
General Obligation Bond Fund	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	Change 2020-2021
REVENUE SOURCE							
Transfers in	\$ 102,507	\$ 99,863	\$ 160,914	\$ 160,914	\$ 301,934	\$ 141,020	87.6%
TOTAL REVENUES	\$ 102,507	\$ 99,863	\$ 160,914	\$ 160,914	\$ 301,934	\$ 141,020	87.6%
EXPENDITURES							
Debt Service	\$ 102,506	\$ 99,863	\$ 160,915	\$ 74,501	\$ 301,934	\$ 141,019	87.6%
TOTAL EXPENDITURES	\$ 102,506	\$ 99,863	\$ 160,915	\$ 74,501	\$ 301,934	\$ 141,019	87.6%
Increase (Decrease) in Fund							
Balance	\$ 1	\$ -	\$ (1)	\$ 86,413	\$ -	\$ 1	-100.0%
Beginning Cash, January 1	\$ -	\$ -	\$ 1	\$ 1	\$ -	\$ (1)	-100.0%
ENDING CASH, DECEMBER 31	\$ 1	\$ -	\$ -	\$ 86,414	\$ -	\$ -	0.0%

FUND: 200 - GENERAL OBLIGATION BOND FUND						REVENUES (200)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Interest Earnings									
200.361.011.00	INTEREST EARNINGS		\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Total Interest Earnings		-	-	-	-	-	-	-	0.0%
Other Financing Source									
200.391.010.00	PROCEEDS OF LONG-TERM DEBT		-	-	-	-		-	0.0%
Total Other Financing Source		-	-	-	-	-	-	-	0.0%
Transfers In									
200.397.000.01	TRANSFER IN - FUND 001	25,969	24,966	24,380	24,380	25,044		25,044	2.7%
200.397.000.07	TRANSFER IN - FUND 107	-		63,396	63,396	71,563		71,563	12.9%
200.397.000.35	TRANSFER IN - FUND 305	42,864	40,944	39,982	39,982	130,196		130,196	225.6%
200.397.000.36	TRANSFER IN - FUND 306	33,674	33,953	33,156	33,156	75,131		75,131	126.6%
Total Transfers In		102,507	99,863	160,914	160,914	301,934	-	301,934	87.6%
TOTAL REVENUES		\$ 102,507	\$ 99,863	\$ 160,914	\$ 160,914	\$ 301,934	\$ -	\$ 301,934	87.6%
BEGINNING CASH, JANUARY 1		-	-	1	1	-	-	-	-100.0%
TOTAL REVENUE APPROPRIATION		\$ 102,507	\$ 99,863	\$ 160,915	\$ 160,915	\$ 301,934	\$ -	\$ 301,934	87.6%

FUND: 200 - GENERAL OBLIGATION BOND FUND						EXPENDITURES (200)			
DEPARTMENT: OC - GENERAL DEBT SERVICE									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURE									
Debt Service Principal									
200.OC.591.034.71.00	G.O. BONDS - PRINCIPAL - 2011 LTGO CHALL	75,000	75,000	75,000	-	80,000		80,000	6.7%
200.OC.591.076.71.01	G.O. BONDS - PRINCIPAL - 2019 LTGO PARKS	-	-	45,000	45,000	52,000		52,000	15.6%
200.OC.591.022.71.02	G.O. BONDS - PRINCIPAL - 2020 LTGO FIRE	-	-	-	-	102,000		102,000	0.0%
Total Debt Service Principal		75,000	75,000	120,000	45,000	234,000	-	234,000	95.0%
Debt Service Interest									
200.OC.592.014.83.00	L/T DEBT - INTEREST - 2011 LTGO CITY HALL	26,906	24,563	22,219	11,109	19,875		19,875	-10.5%
200.OC.592.076.83.01	L/T DEBT - INTEREST - 2019 LTGO PARKS	-	-	18,396	18,392	19,563		19,563	6.3%
200.OC.592.022.83.02	L/T DEBT - INTEREST - 2020 LTGO FIRE	-	-	-	-	28,196		28,196	0.0%
200.OC.592.014.89.00	OTHER INTEREST & DEBT SVC COSTS	600	300	300	-	300		300	0.0%
Total Debt Service Interest		27,506	24,863	40,915	29,501	67,934	-	67,934	66.0%
TOTAL EXPENDITURES		\$ 102,506	\$ 99,863	\$ 160,915	\$ 74,501	\$ 301,934	\$ -	\$ 301,934	87.6%
ENDING CASH, DECEMBER 31		1	-	-	86,414	-	-	-	0.0%
TOTAL APPROPRIATION		\$ 102,507	\$ 99,863	\$ 160,915	\$ 160,915	\$ 301,934	\$ -	\$ 301,934	87.6%

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CAPITAL PROJECT FUNDS

Capital project funds account for financial resources which are designated for the acquisition, construction, renovation, or major maintenance of general government capital assets.

Public Facilities Reserve Fund - This fund is used to set aside money over time to prepare for significant maintenance, repairs and renovation of the City's buildings and facilities. Funding is provided by the General Fund, REET funds and other dedicated funds, such as lodging tax and bond issue proceeds.

Automotive/Equipment Reserve Fund - This fund is used to account for the accumulation of funds to finance equipment purchases.

First Quarter Percent REET Fund - This fund is used to account for the money collected from the first quarter percent real estate excise tax authorized under RCW 82.46.010 (2). The first 0.25 percent are to be used solely for financing capital projects specified in the City's Capital Facilities Plan. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and parks. In addition, the first 0.25 percent may be used for acquisition of parks and recreation facilities. Additionally, debt service is an allowable use of these funds, according to both legal opinion and the State Auditor's Office.

Second Quarter Percent REET Fund - This fund is used to account for the money collected from the second quarter percent real estate excise tax authorized under RCW 82.46.035 (2). The second 0.25 percent are to be used solely for financing capital projects specified in the City's Capital Facilities Plan. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and parks. However, the acquisition of land for parks is not a permitted use of the second 0.25 percent funds. Additionally, debt service is an allowable use of these funds, according to both legal opinion and the State Auditor's Office.

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PUBLIC FACILITIES RESERVE FUND

Fund 301 Department 44

Purpose:

The Public Facilities Reserve Fund was established many years ago to set aside money over time to prepare for significant maintenance, repairs and renovation of the City's buildings, which are used to provide public services to the community. However, during the great recession of 2007-2009, and the subsequent long recovery, money was not set aside in this account for future public facilities improvements due to a lack of funds.

2020 Accomplishments:

- Provided budget for completion of Recreation Park renovation project \$1,242,393
- Provided budget for completion of Pool liner replacement project \$319,163
- Provided funding for future fire station project (land and temporary fire station building purchase) through a bond issue \$1,785,000
- Estimated 2020 year-end fund balance of \$254,116 includes:
 - \$95,000 ear-marked for future fire station funding needs
 - \$112,000 ear-marked for future facilities improvement projects identified in the City's CIP list and approved by the City Council.
 - \$47,000 ear-marked for Recreation Park related costs (private donations)

2021 Goals and Objectives:

- No new capital project is planned for 202. The estimated fund balance at the end of 2021 is \$254,616, which includes unspent donations designated for Recreation Park, future fire station project, and other general facilities major repairs or improvements approved by the City Council.

PUBLIC FACILITIES RESERVE FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018		2020		2021		%
Public Facilities Reserve Fund	Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021
REVENUE SOURCE							
Intergovernmental Grants	\$ -	\$ 992,416	\$ 610,424	\$ 475,424	\$ -	\$ (610,424)	-100.0%
Interest Earnings	3,790	19,823	8,400	3,764	500	(7,900)	-94.0%
Donations and other	187,176	1,312,134	-	276,839	-	-	0.0%
G.O. Bond Issue	-	894,000	1,725,000	-	-	(1,725,000)	-100.0%
Transfers in	639,515	289,432	189,853	-	-	(189,853)	-100.0%
TOTAL REVENUES	\$ 830,481	\$ 3,507,805	\$ 2,533,677	\$ 756,027	\$ 500	\$ (2,533,177)	-100.0%
EXPENDITURES							
Services	\$ -	\$ 28,358	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	581,028	2,739,056	3,321,556	1,547,532	-	(3,321,556)	-100.0%
Debt Issuance Cost	-	13,034	25,000	-	-	(25,000)	-100.0%
TOTAL EXPENDITURES	\$ 581,028	\$ 2,780,448	\$ 3,346,556	\$ 1,547,532	\$ -	\$ (3,346,556)	-100.0%
Increase (Decrease) in Fund Balance							
	\$ 249,453	\$ 727,357	\$ (812,879)	\$ (791,505)	\$ 500	\$ 813,379	-100.1%
Beginning Cash, January 1	\$ 90,185	\$ 339,638	\$ 1,066,995	\$ 1,066,995	\$ 254,116	\$ (812,879)	-76.2%
ENDING CASH, DECEMBER 31	\$ 339,638	\$ 1,066,995	\$ 254,116	\$ 275,490	\$ 254,616	\$ 500	0.2%

FUND: 301 - PUBLIC FACILITIES RESERVE FUND					REVENUES (301)				
				2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
Account Number	Account Title	2018 Actual	2019 Actual						
REVENUE SOURCE									
Intergovernmental Revenue									
301.333.015.91	INDIRECT FEDERAL - DEPT INTERIOR / RCO	\$ -	\$ 500,000	\$ -	\$ -	\$ -		\$ -	0.0%
301.334.002.70	STATE GRANT - RCO	-	492,416	357,584	222,584	-		-	-100.0%
301.334.004.21	STATE GRANT - COMMERCE/CHEHALIS FOUNDATION	-	-	252,840	252,840	-		-	-100.0%
Total Intergovernmental Revenues		-	992,416	610,424	475,424	-	-	-	-100.0%
Interest Earnings									
301.361.011.00	INTEREST EARNINGS	3,790	19,823	8,400	3,764	500		500	-94.0%
Total Interest Earnings		3,790	19,823	8,400	3,764	500	-	500	-94.0%
Miscellaneous Revenues									
301.367.011.71	DONATIONS FOR BALLFIELD	-	10,000	-	-				
301.367.011.76	DONATIONS FOR BALLFIELD - CHEHALIS FOUNDATION	187,176	652,134	-	86,839	-		-	0.0%
301.367.011.77	DONATIONS FOR PENNY PLAYGROUND-FOUNDATION	-	650,000	-	190,000	-		-	0.0%
Total Miscellaneous Revenues		187,176	1,312,134	-	276,839	-	-	-	0.0%
Other Financing Source:									
301.391.010.01	G.O. BOND ISSUE - PAR	-	894,000	1,725,000	-	-	-	-	-100.0%
Total Other Financing Source		-	894,000	1,725,000	-	-	-	-	-100.0%
Transfers In									
301.397.000.01	TRANSFER IN - FUND 001	150,000	284,000	7,853	-	-		-	-100.0%
301.397.000.02	TRANSFER IN - FUND 102	-	5,432	-	-	-		-	0.0%
301.397.000.07	TRANSFER IN - FUND 107	-	-	182,000	-	-	-	-	-100.0%
301.397.000.35	TRANSFER IN - FUND 305	200,000	-	-	-	-		-	0.0%
301.397.000.36	TRANSFER IN - FUND 306	289,515	-	-	-	-		-	0.0%
Total Transfers In		639,515	289,432	189,853	-	-	-	-	-100.0%
TOTAL REVENUES		\$ 830,481	\$ 3,507,805	\$ 2,533,677	\$ 756,027	\$ 500	\$ -	\$ 500	-100.0%
BEGINNING CASH, JANUARY 1		90,185	339,638	1,066,995	1,066,995	254,116	-	254,116	-76.2%
TOTAL REVENUE APPROPRIATION		\$ 920,666	\$ 3,847,443	\$ 3,600,672	\$ 1,823,022	\$ 254,616	\$ -	\$ 254,616	-92.9%

FUND: 301 - PUBLIC FACILITIES RESERVE FUND					EXPENDITURES (301)				
DEPARTMENT: 44 - PUBLIC FACILITIES									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Debt Service									
301.44.592.076.84.00	DEBT ISSUANCE COST	\$ -	\$ 13,034	\$ -	\$ -	\$ -		\$ -	0.0%
301.44.592.022.84.00	DEBT ISSUANCE COST	-	-	25,000	-	-	-	-	-100.0%
Total Debt Service		-	13,034	25,000	-	-	-	-	-100.0%
Repairs and Maintenance									
301.44.518.030.48.00	REPAIR AND MAINTENANCE	-	23,814	-	-	-		-	0.0%
301.44.575.050.48.00	REPAIR AND MAINT-COMMUNITY CENTER	-	4,544	-	-	-		-	0.0%
Total Repairs and Maintenance		-	28,358	-	-	-	-	-	0.0%
Capital Outlay									
301.44.594.022.61.01	LAND - FIRE STATION	-	1,500	1,425,000	37,500	-	-	-	-100.0%
301.44.594.022.62.00	BLDGs/STRUCTURES - FIRE STATION	242,262	-	335,000	85,136	-	-	-	-100.0%
301.44.594.072.62.00	BLDGs/STRUCTURES - LIBRARY	178,214	-	-	-	-	-	-	0.0%
301.44.594.076.11.00	SALARIES AND WAGES	-	4,395	-	-	-	-	-	0.0%
301.44.594.076.12.00	OVERTIME	-	434	-	-	-	-	-	0.0%
301.44.594.076.21.00	PERSONNEL BENEFITS	-	1,206	-	-	-	-	-	0.0%
301.44.594.076.63.00	OTHER IMPROVEMENTS - POOL	41,038	1,252	319,163	303,287	-	-	-	-100.0%
301.44.594.076.63.01	OTHER IMPROVEMENTS-REC PARK PROJECT	119,514	2,730,269	1,242,393	1,121,609	-	-	-	-100.0%
Total Capital Outlay		581,028	2,739,056	3,321,556	1,547,532	-	-	-	-100.0%
TOTAL EXPENDITURES		\$ 581,028	\$ 2,780,448	\$ 3,346,556	\$ 1,547,532	\$ -	\$ -	\$ -	-100.0%
ENDING CASH, DECEMBER 31		339,638	1,066,995	254,116	275,490	254,616	-	254,616	0.2%
TOTAL APPROPRIATION		\$ 920,666	\$ 3,847,443	\$ 3,600,672	\$ 1,823,022	\$ 254,616	\$ -	\$ 254,616	-92.9%

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AUTOMOTIVE/EQUIPMENT RESERVE FUND

Fund 302 Department 45

Purpose:

The Automotive/Equipment Reserve Fund was established many years ago for the purpose of setting aside money on a regular basis to be able to replace the City's vehicles and equipment as needed. However, during the great recession of 2007-2009, and the subsequent long recovery, money was not set aside in this account due to lack of funds. Vehicles and equipment have been funded in the department budgets on an annual basis when a vehicle or piece of equipment has become unreliable or costlier to repair than to replace.

The goal is to review the City's financial position each year to determine if an additional allocation can be made to this account for the future. Ideally, an amount of money would be set aside every year to more effectively manage the process of replacing vehicles and equipment used by staff to serve the community.

2020 Accomplishments:

- Provided funding for replacing two vehicles for Police department:
 - One administrative car \$25,000 and one patrol car \$49,000
- Provided funding for fire equipment:
 - Electronic Gurney \$45,306; Hurst Tool \$30,777; and Brush Fire Truck *\$40,000
- Provided funding for one used administrative car for Recreation department **\$12,000
- *The Brush Fire Truck will not be purchased in 2020.
- **Recreation department administrative car will not be purchased in 2020 and will be requested in 2021 budget.

2021 Goals and Objectives:

- No additional funding is budgeted in 2020.
- Expenditure budget of \$15,000 is for purchase of a used car for Recreation department.

AUTOMOTIVE EQUIPMENT RESERVE FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018	2019	2020	2020	2021		%
Automotive Equipment Reserve Fund	Actual	Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021
REVENUE SOURCE							
Interest Earnings	\$ 980	\$ 3,815	\$ 3,640	\$ 1,167	\$ 100	\$ (3,540)	-97.3%
Transfers in	92,868	181,780	-	-	-	-	0.0%
TOTAL REVENUES	\$93,848	\$185,595	\$ 3,640	\$ 1,167	\$ 100	\$ (3,540)	-97.3%
EXPENDITURES							
Capital Outlay	\$ -	\$ 39,275	\$ 202,083	\$ 55,166	\$ 15,000	\$ (187,083)	-92.6%
TOTAL EXPENDITURES	\$ -	\$ 39,275	\$ 202,083	\$ 55,166	\$ 15,000	\$ (187,083)	-92.6%
Increase (Decrease) in Fund Balance							
	\$93,848	\$146,320	\$ (198,443)	\$ (53,999)	\$ (14,900)	\$ 183,543	-92.5%
Beginning Cash, January 1	\$ 463	\$ 94,311	\$ 240,631	\$240,631	\$ 42,188	\$ (198,443)	-82.5%
ENDING CASH, DECEMBER 31	\$94,311	\$240,631	\$ 42,188	\$186,632	\$ 27,288	\$ (14,900)	-35.3%

FUND: 302 - AUTOMOTIVE EQUIPMENT RESERVE FUND						REVENUES (302)			
Account Number	Actual	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Intergovernmental Revenues									
Interest Earnings									
302.361.011.00	INTEREST EARNINGS	\$ 980	\$ 3,815	\$ 3,640	\$ 1,167	\$ 100		\$ 100	-97.3%
Total Interest Earnings		980	3,815	3,640	1,167	100	-	100	-97.3%
Transfers In									
302.397.000.01	TRANSFER IN - FUND 001	92,868	181,780	-	-	-	-	-	0.0%
Total Transfers		92,868	181,780	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 93,848	\$ 185,595	\$ 3,640	\$ 1,167	\$ 100	\$ -	\$ 100	-97.3%
BEGINNING CASH, JANUARY 1		463	94,311	240,631	240,631	42,188	-	42,188	-82.5%
TOTAL REVENUE APPROPRIATION		\$ 94,311	\$ 279,906	\$ 244,271	\$ 241,798	\$ 42,288	\$ -	\$ 42,288	-82.7%

FUND: 302 - AUTOMOTIVE EQUIPMENT RESERVE FUND						EXPENDITURES (302)			
DEPARTMENT: 45 - AUTOMOTIVE EQUIPMENT RESERVE									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Capital Expenditures									
302.45.594.018.64.00	MACHINERY & EQUIPMENT - ADMIN	\$ -		\$ -	\$ -	\$ -		\$ -	0.0%
302.45.594.021.64.00	MACHINERY & EQUIPMENT - POLICE	-	39,275	74,000	24,858	-	-	-	-100.0%
302.45.594.022.64.00	MACHINERY & EQUIPMENT - FIRE	-	-	116,083	30,308	-	-	-	-100.0%
302.45.594.024.64.00	MACHINERY & EQUIPMENT - CD	-	-	-	-	-	-	-	0.0%
302.45.594.042.64.00	MACHINERY & EQUIPMENT - STREET	-	-	-	-	-	-	-	0.0%
302.45.594.076.64.00	MACHINERY & EQUIP - PARK&FACILITY	-	-	12,000	-	-	15,000	15,000	25.0%
Total Capital Expenditures		-	39,275	202,083	55,166	-	15,000	15,000	-92.6%
TOTAL EXPENDITURES		\$ -	\$ 39,275	\$ 202,083	\$ 55,166	\$ -	\$ 15,000	\$ 15,000	-92.6%
ENDING CASH, DECEMBER 31		94,311	240,631	42,188	186,632	27,288	-	27,288	-35.3%
TOTAL APPROPRIATION		\$ 94,311	\$ 279,906	\$ 244,271	\$ 241,798	\$ 27,288	\$ 15,000	\$ 42,288	-82.7%

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FIRST QUARTER PERCENT REET FUND

Fund 305 Department 44

Purpose:

This Fund is for the first quarter percent real estate tax levied by the City on all sales of real estate. It may be used for any capital purpose identified in a capital improvement plan and local capital improvements and those that can be funded through a local improvement district (LID). Local capital improvements include the acquisition of real and personal property associated with such improvements.

Significant Changes 2021:

On October 1, 2020, the City issued a 15-year (maturity 10/1/2035) LTGO Bond 2020 in the amount of \$1,725,000 to provide funding for future fire station land and temporary fire station buildings purchase, committing the REET funds for the annual debt service payments. The average annual debt service payment is \$130,303.72 and the maximum annual debt service payment is \$130,758.90.

Prior to 2021, the First Quarter Percent REET Fund provided 41% of the LTGO Bond 2011 annual debt service payments.

Starting in 2021, the First Quarter Percent REET Fund will provide 100% of the LTGO Bond 2020 (fire station land and temporary fire station) annual debt service payments. The Second Quarter Percent REET Fund will provide 100% of the LTGO Bond 2011 (city hall acquisition) annual debt service payments.

The 2021 total budget for the First Quarter Percent REET Fund is **\$130,196** for the LTGO Bond 2020 annual debt service payment.

FIRST QUARTER PERCENT REET FUND

SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

First Quarter Percent REET Fund	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
REVENUE SOURCE							
REET 1 - First Quarter Percent	\$ 127,677	\$ 112,812	\$ 110,420	\$ 69,065	\$ 114,700	\$ 4,280	3.9%
Interest Earnings	1,792	1,669	2,560	787	400	(2,160)	-84.4%
TOTAL REVENUES	\$ 129,469	\$ 114,481	\$ 112,980	\$ 69,852	\$ 115,100	\$ 2,120	1.9%
EXPENDITURES							
Transfers Out	\$ 242,864	\$ 40,944	\$ 39,982	\$ 39,982	\$ 130,196	\$ 90,214	225.6%
TOTAL EXPENDITURES	\$ 242,864	\$ 40,944	\$ 39,982	\$ 39,982	\$ 130,196	\$ 90,214	225.6%
Increase (Decrease) in Fund Balance							
Balance	\$ (113,395)	\$ 73,537	\$ 72,998	\$ 29,870	\$ (15,096)	\$ (88,094)	-120.7%
Beginning Cash, January 1	\$ 176,107	\$ 62,712	\$ 136,249	\$ 136,249	\$ 209,247	\$ 72,998	53.6%
ENDING CASH, DECEMBER 31	\$ 62,712	\$ 136,249	\$ 209,247	\$ 166,119	\$ 194,151	\$ (15,096)	-7.2%

FUND: 305 - FIRST QUARTER PERCENT REET FUND						REVENUES (305)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Other Taxes									
305.318.034.00	REET 1 - 1ST QUARTER PERCENT	\$ 127,677	\$ 112,812	\$ 110,420	\$ 69,065	\$ 114,700	\$ -	\$ 114,700	3.9%
Total Other Taxes		127,677	112,812	110,420	69,065	114,700	-	114,700	3.9%
Interest Earnings									
305.361.011.00	INTEREST EARNINGS	1,792	1,669	2,560	787	400	-	400	-84.4%
Total Interest Earnings		1,792	1,669	2,560	787	400	-	400	-84.4%
Transfers In									
305.397.301.00	TRANSFER FROM FUND 301	-	-	-	-	-	-	-	0.0%
Total Transfers In		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 129,469	\$ 114,481	\$ 112,980	\$ 69,852	\$ 115,100	\$ -	\$ 115,100	1.9%
BEGINNING CASH, JANUARY 1		176,107	62,712	136,249	136,249	209,247	-	209,247	53.6%
TOTAL REVENUE APPROPRIATION		\$ 305,576	\$ 177,193	\$ 249,229	\$ 206,101	\$ 324,347	\$ -	\$ 324,347	30.1%

FUND: 305 - FIRST QUARTER PERCENT REET FUND						EXPENDITURES (305)			
DEPARTMENT: 44 - PUBLIC FACILITIES									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Transfers Out									
305.44.597.000.05.20	TRANSFER OUT - FUND 200	\$ 42,864	\$ 40,944	\$ 39,982	\$ 39,982	\$ 130,196		\$ 130,196	225.6%
305.44.597.000.05.31	TRANSFER OUT - FUND 301	200,000	-	-	-	-		-	0.0%
Total Transfers Out		242,864	40,944	39,982	39,982	130,196	-	130,196	225.6%
TOTAL EXPENDITURES		\$ 242,864	\$ 40,944	\$ 39,982	\$ 39,982	\$ 130,196	\$ -	\$ 130,196	225.6%
ENDING CASH, DECEMBER 31		62,712	136,249	209,247	166,119	194,151	-	194,151	-7.2%
TOTAL APPROPRIATION		\$ 305,576	\$ 177,193	\$ 249,229	\$ 206,101	\$ 324,347	\$ -	\$ 324,347	30.1%

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SECOND QUARTER PERCENT REET FUND

Fund 306 Department 44

Purpose:

This Fund is for the second quarter percent real estate tax levied by the City on all sales of real estate. This tax may only be levied by cities that plan under the Growth Management Act (GMA). These funds may be used for capital projects defined as “public works projects of a local government for: planning; acquisition; construction; reconstruction; repair; replacement; rehabilitation or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; and planning; construction; reconstruction; repair; rehabilitation or improvement of parks”.

Significant Changes 2021:

On October 1, 2020, the City issued a 15-year (maturity 10/1/2035) LTGO Bond 2020 in the amount of \$1,725,000 to provide funding for future fire station land and temporary fire station buildings purchase, committing the REET funds for the annual debt service payments. The average annual debt service payment is \$130,303.72 and the maximum annual debt service payment is \$130,758.90,

Prior to 2021, the Second Quarter Percent REET Fund provided 34% of the LTGO Bond 2011 annual debt service payments.

Starting 2021, the Second Quarter Percent REET Fund will provide 100% of the LTGO Bond 2011 annual debt service payments, while the First Quarter Percent REET Fund will provide 100% of the LTGO Bond 2020 annual debt service payments.

The 2021 total budget for the Second Quarter Percent REET Fund is **\$75,131** for the LTGO Bond 2011 annual debt service payment.

SECOND QUARTER PERCENT REET FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Second Quarter Percent REET Fund	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
REVENUE SOURCE							
REET 2 - Secon Quarter Percent	\$ 127,677	\$ 112,812	\$ 110,420	\$ 60,031	\$ 110,200	\$ 110,200	99.8%
Interest Earnings	2,543	1,943	2,880	843	500	500	17.4%
TOTAL REVENUES	\$ 130,220	\$ 114,755	\$ 113,300	\$ 60,874	\$ 110,700	\$ (2,600)	-2.3%
EXPENDITURES							
Transfers Out	\$ 323,189	\$ 33,953	\$ 33,156	\$ 33,156	\$ 75,131	\$ 41,975	126.6%
TOTAL EXPENDITURES	\$ 323,189	\$ 33,953	\$ 33,156	\$ 33,156	\$ 75,131	\$ 41,975	126.6%
Increase (Decrease) in Fund Balance							
Balance	\$(192,969)	\$ 80,802	\$ 80,144	\$ 27,718	\$ 35,569	\$ (44,575)	-55.6%
Beginning Cash, January 1	\$ 264,738	\$ 71,769	\$ 152,571	\$ 152,571	\$ 232,715	\$ 80,144	52.5%
ENDING CASH, DECEMBER 31	\$ 71,769	\$ 152,571	\$ 232,715	\$ 180,289	\$ 268,284	\$ 35,569	15.3%

FUND: 306 - SECOND QUARTER PERCENT REET FUND						REVENUES (306)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Taxes									
306.318.035.00	REET 2 - 2ND QUARTER PERCENT	\$ 127,677	\$ 112,812	\$ 110,420	\$ 60,031	\$ 110,200		\$ 110,200	-0.2%
Total Taxes		127,677	112,812	110,420	60,031	110,200	-	110,200	-0.2%
Miscellaneous Revenue									
306.361.011.00	INTEREST EARNINGS	2,543	1,943	2,880	843	500		500	-82.6%
Total Miscellaneous Revenue		2,543	1,943	2,880	843	500	-	500	-82.6%
Transfers In:									
306.397.301.00	TRANSFER - FUND 301	-	-	-	-	-		-	0.0%
Total Transfers In		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 130,220	\$ 114,755	\$ 113,300	\$ 60,874	\$ 110,700	\$ -	\$ 110,700	-2.3%
BEGINNING CASH, JANUARY 1		264,738	71,769	152,571	152,571	232,715	-	232,715	52.5%
TOTAL REVENUE APPROPRIATION		\$ 394,958	\$ 186,524	\$ 265,871	\$ 213,445	\$ 343,415	\$ -	\$ 343,415	29.2%

FUND: 306- SECOND QUARTER PERCENT REET FUND						EXPENDITURES (306)			
DEPARTMENT: 44 - PUBLIC FACILITIES									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Transfers Out									
306.44.597.000.05.20	TRANSFER OUT - FUND 200	\$ 33,674	\$ 33,953	\$ 33,156	\$ 33,156	\$ 75,131		\$ 75,131	126.6%
306.44.597.000.05.31	TRANSFER OUT- FUND 301	289,515	-	-	-	-		-	0.0%
Total Transfers Out		323,189	33,953	33,156	33,156	75,131	-	75,131	126.6%
TOTAL EXPENDITURES		\$ 323,189	\$ 33,953	\$ 33,156	\$ 33,156	\$ 75,131	\$ -	\$ 75,131	126.6%
ENDING CASH, DECEMBER 31		71,769	152,571	232,715	180,289	268,284	-	268,284	15.3%
TOTAL APPROPRIATION		\$ 394,958	\$ 186,524	\$ 265,871	\$ 213,445	\$ 343,415	\$ -	\$ 343,415	29.2%

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PROPRIETARY FUND TYPES

Proprietary funds are used to account for a government's business-type activities. These funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category: Enterprise and Internal Services funds. The City does not have internal services funds currently.

ENTERPRISE FUNDS

Garbage Fund – This fund is used to account for the City's solid waste collections operations, primarily to customers outside the financial reporting entity.

Wastewater Fund – This fund is used to account for the operations of the City's wastewater utility.

Water Fund – This fund is used to account for the operations of the City's water utility.

Storm and Surface Water Fund – This fund is used to account for the operations of the City's storm drainage and surface water management utility.

Airport Fund – This fund is used to account for the operations for the Chehalis Airport.

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GARBAGE FUND

Fund 402 Department 12

Purpose:

This fund was established to account for the revenues and expenditures associated with the City's organic waste disposal site at Stan Hedwall Park. Residents can purchase an annual disposal permit to access the site during the Spring and Summer months to dispose of yard waste and other organic materials.

Significant Changes 2021:

No changes are planned for 2021.

GARBAGE FUND

SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2018	2019	2020	2020 YTD	2021	Change	%
Garbage Fund	Actual	Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	Change 2020-2021
REVENUE SOURCE							
Charges for Services	\$ 6,409	\$ 5,676	\$ 6,270	\$ 4,981	\$ 6,100	\$ (170)	-2.7%
Interest Earnings	133	183	170	46	15	(155)	-91.2%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Custodial Deposits	231	204	290	179	-	(290)	-100.0%
TOTAL REVENUES	\$ 6,773	\$ 6,063	\$ 6,730	\$ 5,206	\$ 6,115	\$ (615)	-9.1%
EXPENDITURES							
Services	\$ 5,860	\$ 5,563	\$ 6,390	\$ 2,605	\$ 6,100	\$ (290)	-4.5%
Custodial Disbursements	231	204	220	174	-	(220)	-100.0%
TOTAL EXPENDITURES	\$ 6,091	\$ 5,767	\$ 6,610	\$ 2,779	\$ 6,100	\$ (510)	-7.7%
Increase (Decrease) in Fund Balance							
Balance	\$ 682	\$ 296	\$ 120	\$ 2,427	\$ 15	\$ (105)	-87.5%
Beginning Cash, January 1	\$ 7,024	\$ 7,706	\$ 8,002	\$ 8,002	\$ 8,122	\$ 120	1.5%
ENDING CASH, DECEMBER 31	\$ 7,706	\$ 8,002	\$ 8,122	\$ 10,429	\$ 8,137	\$ 15	0.2%

FUND: 402 - GARBAGE FUND						REVENUES (402)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One- Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Charges for Services									
402.343.070.31	ORGANIC DUMP PASS	6,409	5,676	6,270	4,981	6,100		6,100	-2.7%
Total Charges for Services		6,409	5,676	6,270	4,981	6,100	-	6,100	-2.7%
Interest Earnings									
402.361.011.00	INTEREST EARNINGS	133	183	170	46	15		15	-91.2%
Total Interest Earnings		133	183	170	46	15	-	15	-91.2%
Agency Deposits:									
402.389.030.04	DUE TO STATE - SALES TAX	231	204	290	179	-		-	-100.0%
Total Agency Deposits:		231	204	290	179	-	-	-	-100.0%
TOTAL REVENUES		\$ 6,773	\$ 6,063	\$ 6,730	\$ 5,206	\$ 6,115	\$ -	\$ 6,115	-9.1%
BEGINNING CASH, JANUARY 1		7,024	7,706	8,002	8,002	8,122	-	8,122	1.5%
TOTAL REVENUE APPROPRIATION		\$ 13,797	\$ 13,769	\$ 14,732	\$ 13,208	\$ 14,237	\$ -	\$ 14,237	-3.4%

FUND: 402 - GARBAGE FUND		EXPENDITURES (402)							
DEPARTMENT: 12 - GARBAGE									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
402.12.537.070.47.01	UTIL SERV-YARD WASTES	\$ 5,860	\$ 5,563	\$ 6,390	\$ 2,605	\$ 6,100		\$ 6,100	-4.5%
Total Administration		5,860	5,563	6,390	2,605	6,100	-	6,100	-4.5%
Custodial Activity									
402.12.589.030.00.04	DUE TO STATE - SALES TAX	231	204	220	174	-		-	-100.0%
Total Custodial Activity		231	204	220	174	-	-	-	-100.0%
TOTAL EXPENDITURES		\$ 6,091	\$ 5,767	\$ 6,610	\$ 2,779	\$ 6,100	\$ -	\$ 6,100	-7.7%
ENDING CASH, DECEMBER 31		7,706	8,002	8,122	10,429	8,137	-	8,137	0.2%
TOTAL APPROPRIATION		\$ 13,797	\$ 13,769	\$ 14,732	\$ 13,208	\$ 14,237	\$ -	\$ 14,237	-3.4%

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WASTEWATER

Fund 404 Public Works Wastewater Divisions

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
PUBLIC WORKS - WASTEWATER					
Public Works Office Manager	0.20	0.20	0.20	0.25	0.05
Public Works Director	0.20	0.20	0.20	0.20	0.00
Wastewater Superintendent	1.00	1.00	1.00	1.00	0.00
Administrative Assistant-PT 0.5 FTE (unfilled)	0.00	0.00	0.00	0.00	0.00
Community Development Director/Engineer	0.10	0.20	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.05	-0.05
Engineering Tech. III	0.42	0.46	0.43	0.44	0.01
Engineering Tech II	0.00	0.46	0.43	0.44	0.01
Maintenance Tech - Electrical	1.00	1.00	1.00	1.00	0.00
Lead Wastewater Treatment Plant Operator	1.00	1.00	1.00	1.00	0.00
WW Treatment Operator	3.00	3.00	3.00	3.00	0.00
Wastewater Laboratory Tech. II	1.00	1.00	1.00	1.00	0.00
Wastewater Laboratory Assistant 0.5 FTE	0.00	0.00	0.00	0.00	0.00
Storm/Wastewater Collection Specialist	2.00	2.00	2.00	2.00	0.00
Poplar Tree Plantation Worker/Utility Worker 1	1.00	1.00	0.50	1.00	0.50
Poplar Tree Plantation Worker/Utility Worker II	0.50	0.50	1.00	1.00	0.00
Property Maintenance Aide (Seasonal)	0.92	0.92	1.22	1.22	0.00
Wastewater Operator In-Training	0.00	0.00	1.00	1.00	0.00
Total Wastewater Employees (FTE)	12.34	13.04	14.08	14.60	0.52

Mission and Responsibilities:

The Wastewater Division is responsible for the collection and treatment (per State & Federal Standards) of wastewater from Chehalis, Napavine, Lewis County Water/Sewer District #4 and associated urban growth areas. The Division is responsible for the operation and maintenance of the sanitary sewage collection system, the wastewater treatment plant, the poplar tree plantation and all other City wastewater facilities and infrastructure.

Wastewater is treated utilizing advanced secondary and tertiary treatment processes before discharge to the river during wet-weather and the poplar tree plantation during dry-weather. Residual solids are treated to Class A biosolids and sold to local farmers. Additional mission support functions include laboratory analysis of wastewater, collection system cleaning and repair, treatment plant/poplar tree plantation operation and maintenance, and electrical / electronic / mechanical repair of all division equipment and facilities. Division administrative functions include staff management and supervision, regulatory reporting / permit compliance, capital improvement planning, rate studies and financial planning, and planning, design and construction of Division projects.

2020 Accomplishments:

- Replaced two sequence batch reactor (SBR) tank 24" decant valves and gear operators because they were worn out and had not been repaired in 12 years. This repair prevents the constant leaking of the SBR mixed liquor suspended solids from settling into the equalization basins.
- We had rebuilt two sequencing batch reactor motive pump mechanical seals that were leaking excessive amounts of mixed liquor suspended solids and raw wastewater onto the ground. Excessive leaking will permanently damage the pumps shaft which will cost more to repair. It has been estimated that the current mechanical seal design fails about every two years. A planned upgrade of the mechanical seals on these

pumps in the future will reduce the cost to rebuild the pumps. The motive pumps are used in the SBR's to mix the raw wastewater and suspended solids for the nutrient removal process.

- We replaced both of the headworks raw wastewater screenings auger brushes and wear plates to improve debris removal efficiently. One screenings auger snapped during a winter storm in January 2020 due to excessive debris in the screening's assembly. The screenings assemblies are geared so low that when too much debris comes through at once it can overwhelm and damage the screenings units. We are looking into ways to reduce this issue. We are currently working with FEMA to receive a grant that was offered due to the winter storm in January 2020 to pay for the repairs of the screening's equipment.
- New raw wastewater and effluent discharge NPDES permit compliance composite samplers were purchased in 2019 for installation in 2020 due to the old sampler equipment nearing the end of their usable life cycle. The new samplers were installed in 2020. The old samplers are in storage for emergency use and spare parts.
- We removed the cover on equalization basin 1 in order to clean the settled solids that accumulated over the last 12 years which could not be cleaned out with the cover installed. We learned that continual cleaning are required on a regular basis in order to maintain low effluent turbidity. There currently is no sump pumps or piping installed in the equalization basins to remove settled solids. Plans are to in the future to install settled solids sump pumps in the equalization basins which will help maintain a low effluent turbidity.
- We installed test piping between equalization basin 1 and equalization basin 2. This improved the effluent discharge turbidity by allowing a longer period of time for the suspended solids that make it by the SBR decant valves to settle out prior to entering the sand filters or effluent discharge. This configuration is also set up to aid in the waste piping modification project to reduce or eliminate permit violations caused by the quick installation of waste piping during August and September which are the lowest flows of the year. The new piping arrangement will be designed as a permanent fixture in the facility because it will reduce permit violations and improve effluent discharge quality.
- We installed two new 10-foot-long heating elements inside the bio solids pasteurization vessel augers. One heating element had failed the year prior and the other was beginning to show electrical signs of future failure. The heating element takes about 4 months to have manufactured and delivered. We are told by the manufacturer that the heating elements cannot be stored as spares because they will be damaged due to moisture absorption of an uncooked element. We are looking into possible ways around this issue. A door was installed on the second floor of the bio solids building to improve the speed and safety to rebuild the elements in the pasteurization vessel augers. The WWTP's pasteurization system has no redundancy so if it fails the facility will not be able to make class A bio solids. A new redundant pasteurization system or plan of solids removal needs to be devised.
- Completed construction of Waste Active Sludge Piping Modification Project to maximize the sequence batch reactor tank efficiency and potentially lower operating costs to dewater the solids holding tank. This was achieved by first creating an automated valve after the wasting pumps to remove an operator defined amount of initial waste sludge to minimize thin mixed liquor to the solids holding tank. Secondly new manifolds were constructed and installed in each sequence batch reactor. The old waste piping shared the same line as the large influent piping and motive pipe mixing pump piping. This created large amount of settled solids within the pipes which decreased the efficiency of solids removed. The new wasting pipes are smaller and do not accumulate large amounts of decanted water in the pipes during settling. The result has shown a 45% increase in mixed liquor suspended solids going into the solids holding tank. Finally, instrumentation in the solids holding tank continually trends and indicates to the operators the mixed liquor concentration in the solids holding tank and the mixed liquor concentration being dewatered from the bio-solids belt filter press which is returned to the headworks. This allows for the operators to improve on electrical efficiency and reduce working time when the solids holding tank mixed liquor suspended solids concentration is to thin and does not require processing. Previously this testing needed to be done by the

facilities lab, but results were not always available when desired, so the bio solids equipment was previously ran 4 days every week.

- We finalized construction of the Riverside Force Main 14" High Density Polyurethane (HDPE) piping from the Riverside pump station to the wastewater treatment plant's interceptors located at Shoreline and Louisiana Avenues. This new pipe was installed to replace the failing ductile sewer line.
- Purchased previously in 2019 and installed in 2020 were two digital turbidity meters in the influent sand filters and final effluent. These new meters replaced the obsolete analog turbidity meters and controllers.
- Continually flushed and cleaned many of the same of sewer lines in the collection system to keep wastewater flows from backing up. A plan is in the works to begin systematically replacing damaged sewer lines that continually need flushing.
- .
- Cross-trained collections staff to check and maintain pump station to increase staffing flexibility and provide more coverage within the wastewater facility.
- .
- Cross-trained staff in the laboratory to increase staffing flexibility and provide adequate coverage when short-handed
- Completed biannual outfall inspection and submitted to Ecology. The outfall was in good condition and needed no repairs at this time.
- We hired a new operator in training. His name is Tyler North. The operator in training is preparing to take over for one of the crew members that will be retiring in the next year.
- A poplar tree farm (PTP) part time employee was hired to help the full time PTP employee work on the farm. The part time employee's name is Chris Walker. He previously worked in the parks department. His role now is to work at the poplar tree farm and if needed he can be scheduled to help other departments when they or short staffed.

2021 Goals and Objectives:

- Permanently connect equalization basins 1 and 2 to greatly improve effluent quality by increasing the contact time of the secondary treatment prior to effluent discharge.
- Enhance the performance of the sequence batch reactor tank instrumentation by adding oxygen reduction potential and total suspended solids probes so that the operators can run the process with a higher degree of efficiency. We possibly will connect the instruments for automated control in following years when it's determined the best SBR setting configurations to use.
- Continually improve the sewer collection system by locating and repairing I&I issues.
- .
- Begin a rotation to harvest poplar trees in preparation for new crops.

Significant Changes 2021:

- \$250,000 to locate and repair I&I issues in the sewer collections system.
- \$110,000 to modify the equalization basins to greatly improve the effluent discharge turbidity.

WASTEWATER FUND
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

			2020	2020 YTD	2021	Change	%
Wastewater Fund	2018 Actual	2019 Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	Change 2020-2021
REVENUE SOURCE							
Intergovernmental Grants	\$ 25,918	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Charges for Services	4,988,977	5,071,267	5,056,865	3,393,828	5,082,600	25,735	0.5%
Hookup/Connection Fees	48,480	105,156	107,920	26,192	87,200	(20,720)	-19.2%
Capacity Charge	277,378	277,378	277,380	138,689	277,400	20	0.0%
Lates Fees & Penalties	50,528	52,742	50,450	14,426	51,200	750	1.5%
Interest Earnings	73,385	106,041	82,250	52,331	10,000	(72,250)	-87.8%
Rents & Leases	3,545	3,545	3,550	3,545	3,500	(50)	-1.4%
Misc. Other Revenues	1,984	1,892	1,540	306	1,600	60	3.9%
Custodial Receipts	618	563	440	480	-	(440)	-100.0%
Other Financing Source	-	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 5,470,813	\$ 5,618,584	\$ 5,580,395	\$ 3,629,797	\$ 5,513,500	\$ (66,895)	-1.2%
EXPENDITURES							
Salaries & Wages	\$ 728,348	\$ 869,082	\$ 930,108	\$ 526,721	\$ 936,900	\$ 6,792	0.7%
Benefits	379,971	413,994	470,659	257,016	472,600	1,941	0.4%
Supplies	416,752	465,283	430,792	319,555	452,566	21,774	5.1%
Services	1,195,158	1,093,296	1,186,619	699,138	1,172,034	(14,585)	-1.2%
Capital Outlay	293,015	367,251	941,293	463,424	432,966	(508,327)	-54.0%
Debt Service	1,895,658	1,879,987	1,880,055	959,724	1,879,904	(151)	0.0%
Interfund Services	282,550	267,580	283,820	193,495	298,300	14,480	5.1%
TOTAL EXPENDITURES	\$ 5,191,452	\$ 5,356,473	\$ 6,123,346	\$ 3,419,073	\$ 5,645,270	\$ (478,076)	-7.8%
Increase (Decrease) in Fund Balance							
Balance	\$ 279,361	\$ 262,111	\$ (542,951)	\$ 210,724	\$ (131,770)	\$ 411,181	-75.7%
Beginning Cash, January 1	\$ 4,833,519	\$ 5,112,880	\$ 5,374,991	\$ 5,374,991	\$ 4,832,040	\$ (542,951)	-10.1%
ENDING CASH, DECEMBER 31	\$ 5,112,880	\$ 5,374,991	\$ 4,832,040	\$ 5,585,715	\$ 4,700,270	\$ (131,770)	-2.7%

FUND: 404 - WASTEWATER FUND					REVENUES (404)				
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Intergovernmental Revenues									
404.333.097.03	FEMA DISASTER GRANT-07 FLOOD	\$ 12,870	\$ -	\$ -	\$ -	\$ -	-	\$ -	0.0%
404.334.001.83	DEPT OF MILITARY/07 FEMA FLOOD	2,145	-	-	-	-	-	-	0.0%
404.334.003.10	STATE GRANT - DEPT OF ECOLOGY	10,903	-	-	-	-	-	-	0.0%
404.334.003.11	STATE GRANT - DOE FORGIVABLE	-	-	-	-	-	-	-	0.0%
404.337.000.52	COAL CREEK EXTENSION	-	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		25,918	-	-	-	-	-	-	0.0%
Charges for Goods and Services									
404.343.050.21	RESIDENTIAL	2,318,777	2,310,676	2,308,860	1,556,051	2,312,800	-	2,312,800	0.2%
404.343.050.22	COMMERCIAL	2,248,718	2,340,085	2,262,110	1,473,156	2,283,600	-	2,283,600	0.9%
404.343.050.23	INTERDEPARTMENTAL - CITY	-	-	65,165	27,068	65,200	-	65,200	0.1%
404.343.050.30	UTILITY HOOK UP/CONNECTION	48,480	105,156	107,920	26,192	87,200	-	87,200	-19.2%
404.343.050.49	CHARGES TO PUBLIC AGENCIES	230,652	230,652	230,650	153,768	230,700	-	230,700	0.0%
404.343.050.50	DISCHARGE FEES	175,000	175,000	175,000	175,000	175,000	-	175,000	0.0%
404.343.050.70	WTP LOAN PRINCIPAL-SRFL #3 REIMB	277,378	277,378	277,380	138,689	277,400	-	277,400	0.0%
404.343.050.96	OTHER A/R-BAL SEWER INSTALL CHARGES	4,757	6,390	7,360	3,905	6,200	-	6,200	-15.8%
404.343.050.99	OTHER FEES & CHARGES (LCSD#4)	11,073	8,464	7,720	4,880	9,100	-	9,100	17.9%
Total Charges for Goods & Services		5,314,835	5,453,801	5,442,165	3,558,709	5,447,200	-	5,447,200	0.1%
Fines/Forfeiture									
404.359.000.00	LATE PAYMENT FEES	50,528	52,742	50,450	14,426	51,200	-	51,200	1.5%
Total Fines/Forfeiture		50,528	52,742	50,450	14,426	51,200	-	51,200	1.5%
Interest Earnings									
404.361.011.00	INTEREST EARNINGS	73,385	106,041	82,250	52,331	10,000	-	10,000	-87.8%
Total Interest Earnings		73,385	106,041	82,250	52,331	10,000	-	10,000	-87.8%
Rents & Leases									
404.362.050.01	LONG TERM RENTAL INCOME	3,545	3,545	3,550	3,545	3,500	-	3,500	-1.4%
Total Rents and Leases		3,545	3,545	3,550	3,545	3,500	-	3,500	-1.4%
Misc. Other Revenues									
404.369.010.01	SALE OF SCRAP & JUNK - BIOSOLIDS	1,984	1,313	1,540	306	1,600	-	1,600	3.9%
404.388.080.00	PRIOR YEAR CORRECTIONS	-	579	-	-	-	-	-	0.0%
Total Misc Other Revenues		1,984	1,892	1,540	306	1,600	-	1,600	3.9%
Agency Deposits									
404.389.030.04	DUE TO STATE - SALES TAX	163	108	-	25	-	-	-	0.0%
404.389.030.06	LEASEHOLD EXCISE TAX LIABILITY	455	455	440	455	-	-	-	-100.0%
Total Agency Deposits		618	563	440	480	-	-	-	-100.0%
Other Financing Source									
404.391.080.01	SRF LOAN - I & I	-	-	-	-	-	-	-	0.0%
Total Other Financing Source		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 5,470,813	\$ 5,618,584	\$ 5,580,395	\$ 3,629,797	\$ 5,513,500	\$ -	\$ 5,513,500	-1.2%
BEGINNING CASH, JANUARY 1		4,833,519	5,112,880	5,374,991	5,374,991	4,832,040	-	4,832,040	-10.1%
TOTAL REVENUE APPROPRIATION		\$ 10,304,332	\$ 10,731,464	\$ 10,955,386	\$ 9,004,788	\$ 10,345,540	\$ -	\$ 10,345,540	-5.6%

FUND:	404 - WASTEWATER FUND	EXPENDITURES (404)
DEPARTMENT:	VARIOUS (11, 16, 17 18)	

Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget	2020 YTD 8/31/2020	2021 Recurring	2021 One-time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
<u>PW - Wastewater Administration (11)</u>									
Administration (535.010)									
404.11.535.010.11.00	SALARIES AND WAGES	\$ 122,406	\$ 215,863	\$ 164,445	\$ 77,407	\$ 123,000	\$ -	\$ 123,000	-25.2%
404.11.535.010.11.02	SALARIES AND WAGES - ADMIN SUPPORT	11,315	11,582	11,544	8,553	15,000	-	15,000	29.9%
404.11.535.010.21.00	PERSONNEL BENEFITS	50,003	68,626	55,222	34,284	54,200	-	54,200	-1.9%
404.11.535.010.21.02	PERSONNEL BENEFITS -ADMIN SUPPORT	6,460	6,614	6,748	4,801	9,000	-	9,000	33.4%
404.11.535.010.31.00	OFFICE & OPERATING SUPPLIES	1,023	2,520	1,500	822	1,500	-	1,500	0.0%
404.11.535.010.32.00	FUEL CONSUMED	941	699	600	770	600	-	600	0.0%
404.11.535.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,356	67	2,500	743	2,500	-	2,500	0.0%
404.11.535.010.41.00	PROFESSIONAL SERVICES	1,701	12,869	6,300	1,777	6,300	-	6,300	0.0%
404.11.535.010.42.00	COMMUNICATIONS	1,628	2,405	3,080	307	3,080	-	3,080	0.0%
404.11.535.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	133	1,508	-	1,508	-	1,508	0.0%
404.11.535.010.44.00	ADVERTISING	170	1,117	-	-	-	-	-	0.0%
404.11.535.010.46.00	INSURANCE	90,213	90,536	105,645	97,535	105,645	-	105,645	0.0%
404.11.535.010.47.00	PUBLIC UTILITY SERVICE	3,212	2,854	2,750	1,102	2,900	-	2,900	5.5%
404.11.535.010.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	2,340	1,438	2,340	-	2,340	0.0%
404.11.535.010.48.00	REPAIR & MAINT- FACILITIES	1,109	1,689	-	-	-	-	-	0.0%
404.11.535.010.48.01	REPAIR & MAINT - EQUIPMENT	-	319	400	399	400	-	400	0.0%
404.11.535.010.48.02	R & M - IT SOFTWARE/HARDWARE	-	843	800	329	800	-	800	0.0%
404.11.535.010.49.00	MISCELLANEOUS	63	381	900	26	900	-	900	0.0%
404.11.535.010.49.01	REGISTRATION	-	37	360	100	360	-	360	0.0%
404.11.535.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	89	-	23	-	-	-	0.0%
404.11.535.010.49.04	GOVT PERMIT/CERT/RECORDING FEE	-	25	-	-	-	-	-	0.0%
404.11.535.010.49.07	MISCELLANEOUS-BANK FEES	-	-	-	86	-	-	-	0.0%
404.11.535.010.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	-	-	-	433	-	-	-	0.0%
404.11.535.010.40.16	INTERGOVT PROF SVCS - LC EMS MGMT	-	-	-	2,774	3,800	-	3,800	0.0%
404.11.535.010.40.03	EXTERNAL TAXES & OPER ASSESS	107,415	108,990	114,000	64,972	102,700	-	102,700	-9.9%
404.11.535.010.40.16	INTERGOVT PROF SVCS - LC EMS MGMT	-	-	-	2,774	-	-	-	0.0%
404.11.535.010.40.10	UT TAXES & OPER ASSESSMT - GF	299,700	307,441	329,650	214,406	330,200	-	330,200	0.2%
Total Administration (535.010)		698,715	835,699	810,292	515,861	766,733	-	766,733	-5.4%
Engineering Services (535.020)									
404.11.535.020.11.00	SALARIES AND WAGES	29,127	39,649	52,632	35,839	60,900	-	60,900	15.7%
404.11.535.020.12.00	OVERTIME	-	43	-	23	-	-	-	0.0%
404.11.535.020.21.00	PERSONNEL BENEFITS	17,110	21,276	34,485	10,461	32,200	-	32,200	-6.6%
404.11.535.020.24.00	UNIFORMS & CLOTHING	123	85	282	79	200	-	200	-29.1%
404.11.535.020.31.00	OFFICE & OPERATING SUPPLIES	384	595	1,763	1,126	1,804	-	1,804	2.3%
404.11.535.020.32.00	FUEL CONSUMED	485	747	1,849	369	1,892	-	1,892	2.3%
404.11.535.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	817	1,717	2,580	710	2,640	-	2,640	2.3%
404.11.535.020.41.00	PROFESSIONAL SERVICES	333	440	1,290	213	1,320	-	1,320	2.3%
404.11.535.020.42.00	COMMUNICATIONS	-	205	387	386	396	-	396	2.3%
404.11.535.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	142	1,140	-	1,166	-	1,166	2.3%
404.11.535.020.44.00	ADVERTISING	45	383	516	91	528	-	528	2.3%
404.11.535.020.46.00	INSURANCE	406	2,091	2,190	1,411	2,190	-	2,190	0.0%
404.11.535.020.48.00	REPAIR & MAINT- FACILITIES	51	5	-	-	-	-	-	0.0%
404.11.535.020.48.01	REPAIR & MAINT - EQUIPMENT	-	-	430	9	440	-	440	2.3%
404.11.535.020.48.02	R & M - IT SOFTWARE/HARDWARE	-	1,893	602	248	616	-	616	2.3%
404.11.535.020.49.00	MISCELLANEOUS	1,509	64	-	-	-	-	-	0.0%
404.11.535.020.49.01	REGISTRATION	-	-	860	-	880	-	880	2.3%
404.11.535.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	136	7,203	22	7,370	-	7,370	2.3%
404.11.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	957	2,269	1,498	2,464	-	2,464	8.6%
404.11.594.048.81.00	CAPITAL LEASES - INTEREST	-	318	629	434	502	-	502	-20.2%
Total Engineering Services (535.020)		50,390	70,746	111,107	52,919	117,508	-	117,508	5.8%
Maintenance (535.050)									
404.11.535.050.11.00	SALARIES AND WAGES	636	-	-	301	-	-	-	0.0%
404.11.535.050.11.06	SALARIES AND WAGES - VEH MC	13,000	17,612	25,000	14,597	18,500	-	18,500	-26.0%
404.11.535.050.12.00	OVERTIME	325	84	-	-	-	-	-	0.0%
404.11.535.050.12.06	OVERTIME - VEH MC	370	-	-	-	-	-	-	0.0%
404.11.535.050.21.00	PERSONNEL BENEFITS	239	21	-	73	-	-	-	0.0%
404.11.535.050.21.06	PERSONNEL BENEFITS - VEH MC	3,354	4,433	11,750	3,559	4,700	-	4,700	-60.0%
404.11.535.050.31.00	OFFICE & OPERATING SUPPLIES	-	58	-	-	-	-	-	0.0%
404.11.535.050.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
Total Maintenance (535.050)		17,924	22,208	36,750	18,530	23,200	-	23,200	-36.9%
Operations (535.080)									
404.11.535.080.31.00	OFFICE & OPERATING SUPPLIES	-	17	-	357	-	-	-	0.0%

FUND: 404 - WASTEWATER FUND						EXPENDITURES (404)			
DEPARTMENT: VARIOUS (11, 16, 17 18)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget	2020 YTD 8/31/2020	2021 Recurring	2021 One-time	2021 Adopted Budget	% Change 2020-2021
404.11.535.080.41.00	PROFESSIONAL SERVICES	54	305	-	-	-	-	-	0.0%
404.11.535.080.42.00	COMMUNICATIONS	104	117	-	107	-	-	-	0.0%
404.11.535.080.44.00	ADVERTISING	64	-	-	-	-	-	-	0.0%
Total Operations (535.080)		222	439	-	464	-	-	-	0.0%
Contra Expenditure Offsets (General Fund)									
404.11.535.091.1A.00	WAGE CONTRA OFFSETS	89,677	74,687	91,340	52,937	81,000	-	81,000	-11.3%
404.11.535.091.2A.00	BENEFIT CONTRA OFFSETS	49,348	39,122	50,100	26,445	40,500	-	40,500	-19.2%
404.11.535.091.3A.00	SUPPLIES CONTRA OFFSETS	1,617	2,851	1,550	1,460	2,200	-	2,200	41.9%
404.11.535.091.4A.00	SERVICES CONTRA OFFSETS	36,835	44,506	32,990	27,532	44,300	-	44,300	34.3%
Total Contra Expenditures Offsets (General Fund)		177,477	161,166	175,980	108,374	168,000	-	168,000	-4.5%
Contra Expense Offsets (Water Fund)									
404.11.535.099.1A.00	WAGE CONTRA OFFSETS	52,568	51,524	52,300	41,102	62,900	-	62,900	20.3%
404.11.535.099.2A.00	BENEFIT CONTRA OFFSETS	35,556	37,202	35,390	26,251	40,200	-	40,200	13.6%
404.11.535.099.3A.00	SUPPLIES CONTRA OFFSETS	4,503	4,786	6,310	4,008	6,100	-	6,100	-3.3%
404.11.535.099.4A.00	SERVICES CONTRA OFFSETS	12,446	12,902	13,840	13,760	21,100	-	21,100	52.5%
Total Contra Expenditures Offsets (Water Fund)		105,073	106,414	107,840	85,121	130,300	-	130,300	20.8%
Due to State									
404.11.589.030.00.04	DUE TO STATE - SALES TAX	163	108	100	25	-	-	-	-100.0%
404.11.589.030.00.06	LEASEHOLD EXCISE TAX LIABILITY	455	455	500	455	-	-	-	-100.0%
Total Due to State		618	563	600	480	-	-	-	-100.0%
Debt Service Principal									
404.11.591.035.72.00	PTP LOAN PRINCIPAL - SRFL #1	151,647	153,937	156,262	77,838	158,622	-	158,622	1.5%
404.11.591.035.72.11	WTP LOAN PRINCIPAL SRFL#3A	1,630,623	1,630,623	1,630,623	815,312	1,630,623	-	1,630,623	0.0%
404.11.591.035.72.12	WTP LOAN PRINCIPAL SRFL #3B	39,546	39,546	39,546	39,546	39,546	-	39,546	0.0%
404.11.591.035.72.13	WTP LOAN PRINCIPAL - SRFL #2	18,035	18,308	18,585	9,257	18,865	-	18,865	1.5%
404.11.591.035.78.00	DOE - I & I LOAN	15,014	15,378	15,752	7,828	16,134	-	16,134	2.4%
404.11.591.035.78.04	DOE - LOAN PRINCIPAL - COAL CREEK	15,000	-	-	-	-	-	-	0.0%
Total Debt Service Principal		1,869,865	1,857,792	1,860,768	949,781	1,863,790	-	1,863,790	0.2%
Debt Service Interest									
404.11.592.035.83.00	INT ON LT EXTERNAL DEBT-SRFL I&I	8,521	8,157	7,784	3,939	7,402	-	7,402	-4.9%
404.11.592.035.83.04	DOE - LOAN INTEREST - COAL CREEK	665	-	-	-	-	-	-	0.0%
404.11.592.035.83.10	INT ON LT EXTERNAL DEBT-SRFL#1	14,894	12,603	10,278	5,432	7,918	-	7,918	-23.0%
404.11.592.035.89.00	INVESTMENT SERVICE FEES	90	84	150	-	-	-	-	-100.0%
404.11.592.035.83.00	SRF LT LOAN INTEREST - SRFL#2	1,623	1,351	1,075	572	794	-	794	-26.1%
Total Debt Service Interest		25,793	22,195	19,287	9,943	16,114	-	16,114	-16.5%
Capital Outlays									
404.11.594.035.62.00	BUILDINGS AND STRUCTURES	16,509	590	-	-	-	-	-	0.0%
404.11.594.035.64.00	MACHINERY & EQUIPMENT	-	53,103	22,935	37,330	-	30,000	30,000	30.8%
404.11.594.035.65.00	CONSTRUCTION PROJECTS	276,506	312,283	915,460	424,162	-	400,000	400,000	-56.3%
404.11.594.035.65.41	CONSTRUCTION PROJECTS-ENG SVC	-	124,552	129,823	54,049	-	-	-	-100.0%
Total Capital Outlays		293,015	490,528	1,068,218	515,541	-	430,000	430,000	-59.7%
Total PW Wastewater Administration (11)		3,239,092	3,567,750	4,190,842	2,257,014	3,085,645	430,000	3,515,645	-16.1%
Wastewater Treatment Plant (WWTP) (16)									
WWTP - Training									
404.16.535.040.43.00	TRAVEL/HOTEL/PER DIEMS	766	15	-	-	-	-	-	0.0%
404.16.535.040.49.00	MISCELLANEOUS	1,507	-	-	-	-	-	-	0.0%
Total WWTP - Training		2,273	15	-	-	-	-	-	0.0%
WWTP Maintenance									
404.16.535.050.31.00	OFFICE & OPERATING SUPPLIES	113,887	86,323	92,000	60,798	82,000	-	82,000	-10.9%
404.16.535.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	236	295	7,000	892	2,000	-	2,000	-71.4%
404.16.535.035.41.00	PROFESSIONAL SERVICES - TESTING	-	-	-	-	-	110,000	110,000	0.0%
404.16.535.050.45.00	RENTALS	3,576	1,616	600	458	600	-	600	0.0%
404.16.535.050.48.00	REPAIR & MAINT- FACILITIES	49,665	1,098	6,000	6,044	-	-	-	-100.0%
404.16.535.050.48.01	REPAIR & MAINT - EQUIPMENT	-	20,239	28,700	29,144	20,700	15,000	35,700	24.4%
404.16.535.050.48.02	R & M - IT SOFTWARE/HARDWARE	931	12,719	29,500	14,823	29,500	-	29,500	0.0%
Total WWTP Maintenance		168,295	122,290	163,800	112,159	134,800	125,000	259,800	58.6%

FUND:	404 - WASTEWATER FUND	EXPENDITURES (404)
DEPARTMENT:	VARIOUS (11, 16, 17 18)	

Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget	2020 YTD 8/31/2020	2021 Recurring	2021 One-time	2021 Adopted Budget	% Change 2020-2021
WWTP Operations									
404.16.535.080.11.00	SALARIES AND WAGES	325,879	325,419	389,928	239,877	387,400	12,000	399,400	2.4%
404.16.535.080.11.05	SALARIES AND WAGES - PT	8,237	2,108	10,374	-	10,400		10,400	0.3%
404.16.535.080.11.07	SALARIES AND WAGES	-	-	-	-	-		-	0.0%
404.16.535.080.12.00	OVERTIME	9,658	16,494	9,000	15,177	9,000		9,000	0.0%
404.16.535.080.21.00	PERSONNEL BENEFITS	185,037	186,338	210,203	127,466	211,600	900	212,500	1.1%
404.16.535.080.21.05	PERSONNEL BENEFITS - PT	1,548	331	1,844	-	1,900		1,900	3.0%
404.16.535.080.24.00	UNIFORMS & CLOTHING	1,127	1,973	3,000	1,216	3,000		3,000	0.0%
404.16.535.080.31.00	OFFICE & OPERATING SUPPLIES	236,531	277,352	244,100	196,297	268,510	10,000	278,510	14.1%
404.16.535.080.32.00	FUEL CONSUMED	2,290	1,263	6,000	633	6,000		6,000	0.0%
404.16.535.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	9,783	15,461	6,000	5,659	4,000		4,000	-33.3%
404.16.535.080.41.00	PROFESSIONAL SERVICES	193,533	82,304	45,000	18,119	45,000		45,000	0.0%
404.16.535.080.42.00	COMMUNICATIONS	18,526	18,072	17,000	11,374	17,000		17,000	0.0%
404.16.535.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	255	6,300	-	6,300		6,300	0.0%
404.16.535.080.44.00	ADVERTISING	-	-	-	240	-		-	0.0%
404.16.535.080.45.00	RENTALS	1,005	3,883	-	954	-		-	0.0%
404.16.535.080.47.00	PUBLIC UTILITY SERVICE	172,527	164,530	180,000	105,241	189,000		189,000	5.0%
404.16.535.080.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	13,840	9,782	13,840		13,840	0.0%
404.16.535.080.48.00	REPAIR & MAINT- FACILITIES	8,464	3,318	-	-	-		-	0.0%
404.16.535.080.48.01	REPAIR & MAINT - EQUIPMENT	-	162	-	382	-		-	0.0%
404.16.535.080.48.02	R & M - IT SOFTWARE/HARDWARE	-	9,941	-	4,909	-		-	0.0%
404.16.535.080.49.00	MISCELLANEOUS	27,047	2,163	-	75	-		-	0.0%
404.16.535.080.49.01	REGISTRATION	-	2,620	8,900	109	8,900		8,900	0.0%
404.16.535.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	3,757	1,250	-	1,250		1,250	0.0%
404.16.535.080.49.04	GOVT PERMIT/CERT/RECORDING FEE	-	14,875	17,950	8,598	17,950		17,950	0.0%
Total WWTP Operations		1,201,192	1,132,619	1,170,689	746,108	1,201,050	22,900	1,223,950	4.5%
Total Wastewater Treatment Plant (WWTP) (16)		1,371,760	1,254,924	1,334,489	858,267	1,335,850	147,900	1,483,750	11.2%
Wastewater Collection (17)									
WW Collections Training									
404.17.535.040.49.00	MISCELLANEOUS	65	-	-	-	-		-	0.0%
Total Collections Training		65	-	-	-	-	-	-	0.0%
Collections Maintenance									
404.17.535.050.31.00	OFFICE & OPERATING SUPPLIES	27,393	37,111	28,600	28,559	34,320		34,320	20.0%
404.17.535.050.34.00	ITEMS PURCH'D FOR INV & RESALE	1,175	1,095	2,000	-	2,000		2,000	0.0%
404.17.535.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	828	2,985	2,000	1,167	2,000		2,000	0.0%
404.17.535.050.41.00	PROFESSIONAL SERVICES	-	-	-	-	-		-	0.0%
404.17.535.050.45.00	RENTALS	2,566	2,382	4,000	815	4,000		4,000	0.0%
404.17.535.050.48.00	REPAIR & MAINT- FACILITIES	89,119	12,061	5,000	-	5,000		5,000	0.0%
404.17.535.050.48.01	REPAIR & MAINT - EQUIPMENT	-	5,119	11,500	2,816	11,500		11,500	0.0%
404.17.535.050.48.02	R & M - IT SOFTWARE/HARDWARE	-	-	6,000	-	6,000		6,000	0.0%
Total Collections Maintenance		121,081	60,753	59,100	33,357	64,820	-	64,820	9.7%
Collections Operations									
404.17.535.080.11.00	SALARIES AND WAGES	115,042	143,353	160,236	86,821	167,600		167,600	4.6%
404.17.535.080.11.05	SALARIES AND WAGES - PT	-	-	-	-	-		-	0.0%
404.17.535.080.12.00	OVERTIME	2,225	3,565	3,500	2,395	3,500		3,500	0.0%
404.17.535.080.21.00	PERSONNEL BENEFITS	84,783	94,011	97,752	57,780	100,000		100,000	2.3%
404.17.535.080.21.05	PERSONNEL BENEFITS - PT	-	-	-	-	-		-	0.0%
404.17.535.080.24.00	UNIFORMS & CLOTHING	1,109	524	2,000	524	2,000		2,000	0.0%
404.17.535.080.31.00	OFFICE & OPERATING SUPPLIES	2,083	6,213	1,600	2,949	1,600		1,600	0.0%
404.17.535.080.32.00	FUEL CONSUMED	9,108	14,606	9,200	4,482	9,200		9,200	0.0%
404.17.535.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,500	4,612	-		-	-100.0%
404.17.535.080.41.00	PROFESSIONAL SERVICES	45,928	5,787	4,000	1,412	4,000		4,000	0.0%
404.17.535.080.42.00	COMMUNICATIONS	8,043	7,097	9,000	5,503	9,000		9,000	0.0%
404.17.535.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	125	450	-	450		450	0.0%
404.17.535.080.45.00	RENTALS	11,744	11,538	10,000	1,967	10,000		10,000	0.0%
404.17.535.080.47.00	PUBLIC UTILITY SERVICE	39,978	42,644	45,000	26,761	47,250		47,250	5.0%
404.17.535.080.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	1,080	1,315	1,080		1,080	0.0%
404.17.535.080.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-		-	0.0%
404.17.535.080.48.01	REPAIR & MAINT - EQUIPMENT	-	208	-	819	-		-	0.0%
404.17.535.080.49.00	MISCELLANEOUS	6,619	-	-	120	-		-	0.0%
404.17.535.080.49.01	REGISTRATION	-	820	450	75	450		450	0.0%
404.17.535.080.49.04	GOVT PERMIT/CERT/RECORDING FEE	-	102	-	-	-		-	0.0%
Total Collections Operations		326,662	330,593	345,768	197,535	356,130	-	356,130	0.0%

FUND: 404 - WASTEWATER FUND						EXPENDITURES (404)			
DEPARTMENT: VARIOUS (11, 16, 17 18)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget	2020 YTD 8/31/2020	2021 Recurring	2021 One-time	2021 Adopted Budget	% Change 2020-2021
Total Wastewater Collections (17)		447,808	391,346	404,868	230,892	420,950	-	420,950	0.0%
Wastewater Poplar Tree Plant (PTP) (18)									
PTP Training									
404.18.535.040.43.00	TRAVEL/HOTEL/PER DIEMS	50	55	-	-	-	-	-	0.0%
404.18.535.040.49.00	MISCELLANEOUS	300	-	-	-	-	-	-	0.0%
Total PTP Training		350	55	-	-	-	-	-	0.0%
PTP Maintenance									
404.18.535.050.31.00	OFFICE & OPERATING SUPPLIES	2,585	10,774	8,500	2,388	8,500	-	8,500	0.0%
404.18.535.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,000	3,584	1,000	-	1,000	0.0%
404.18.535.050.41.00	PROFESSIONAL SERVICES	-	27	-	-	-	-	-	0.0%
404.18.535.050.45.00	RENTALS	-	55	-	-	-	-	-	0.0%
404.18.535.050.48.00	REPAIR & MAINT- FACILITIES	530	-	3,000	-	3,000	-	3,000	0.0%
404.18.535.050.48.01	REPAIR & MAINT - EQUIPMENT	-	23	-	-	-	-	-	0.0%
404.18.535.050.48.02	R & M - IT SOFTWARE/HARDWARE	-	-	3,500	-	3,500	-	3,500	0.0%
Total PTP Maintenance		3,115	10,879	16,000	5,972	16,000	-	16,000	0.0%
PTP Operations									
404.18.535.080.11.00	SALARIES AND WAGES	43,876	44,685	70,823	43,636	97,000	-	97,000	37.0%
404.18.535.080.11.05	SALARIES AND WAGES - PT	41,941	45,012	25,000	-	25,000	-	25,000	0.0%
404.18.535.080.12.00	OVERTIME	-	424	-	-	-	-	-	0.0%
404.18.535.080.21.00	PERSONNEL BENEFITS	21,736	22,084	31,082	18,592	36,600	-	36,600	17.8%
404.18.535.080.21.05	PERSONNEL BENEFITS - PT	11,249	10,591	11,992	-	12,000	-	12,000	0.1%
404.18.535.080.21.07	PERSONNEL BENEFITS-U&I TAXES	-	-	11,425	-	11,400	-	11,400	-0.2%
404.18.535.080.24.00	UNIFORMS & CLOTHING	312	184	500	276	500	-	500	0.0%
404.18.535.080.24.05	UNIFORMS & CLOTHING	92	92	-	-	-	-	-	0.0%
404.18.535.080.31.00	OFFICE & OPERATING SUPPLIES	1,640	1,041	5,500	725	5,500	-	5,500	0.0%
404.18.535.080.32.00	FUEL CONSUMED	4,207	4,344	5,000	1,913	5,000	-	5,000	0.0%
404.18.535.080.41.00	PROFESSIONAL SERVICES	292	-	12,000	-	12,000	-	12,000	0.0%
404.18.535.080.42.00	COMMUNICATIONS	843	863	1,000	587	1,000	-	1,000	0.0%
404.18.535.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	90	-	64	-	-	-	0.0%
404.18.535.080.44.00	ADVERTISING	-	150	500	-	500	-	500	0.0%
404.18.535.080.47.00	PUBLIC UTILITY SERVICE	979	1,262	2,100	986	2,200	-	2,200	4.8%
404.18.535.080.48.00	REPAIR & MAINT- FACILITIES	1,948	-	-	-	-	-	-	0.0%
404.18.535.080.49.00	MISCELLANEOUS	212	24	-	123	-	-	-	0.0%
404.18.535.080.49.01	REGISTRATION	-	640	225	26	225	-	225	0.0%
404.18.535.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	33	-	-	-	-	-	0.0%
Total PTP Operations		129,327	131,519	177,147	66,928	208,925	-	208,925	0.0%
Total Poplar Tree Plantation (PTP) (18)		132,792	142,453	193,147	72,900	224,925	-	224,925	0.0%
TOTAL EXPENDITURES		\$ 5,191,452	\$ 5,356,473	\$ 6,123,346	\$ 3,419,073	\$ 5,067,370	\$ 577,900	\$ 5,645,270	-7.8%
ENDING CASH, DECEMBER 31		5,112,880	5,374,991	4,832,040	5,585,715	4,700,270	-	4,700,270	-2.7%
TOTAL APPROPRIATION		\$ 10,304,332	\$ 10,731,464	\$ 10,955,386	\$ 9,004,788	\$ 9,767,640	\$ 577,900	\$ 10,345,540	-5.6%

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WATER

Water Fund 405 Public Works Water Divisions

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
PUBLIC WORKS - WATER					
Public Works Director	0.20	0.20	0.20	0.20	0.00
Public Works Office Manager	0.20	0.20	0.20	0.25	0.05
Water Superintendent	1.00	1.00	1.00	1.00	0.00
Community Development Director	0.10	0.20	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.05	-0.05
Engineering Tech. III	0.49	0.49	0.44	0.44	0.00
Engineering Tech II	0.00	0.49	0.44	0.44	0.00
Maintenance Tech -Electrical	1.00	1.00	1.00	1.00	0.00
Water Treatment Plant Operator II	1.00	1.00	1.00	1.00	0.00
Water Treatment Plant Operator I	2.00	2.00	2.00	2.00	0.00
Water PTP Operator In-Training	0.00	0.00	0.00	1.00	1.00
Water Distribution Operator II	2.00	2.00	2.00	2.00	0.00
Water Distribution Operator I/Meter Reader	2.00	2.00	2.00	2.00	0.00
Vehicle Maintenance Tech.	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. I	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. II	1.00	1.00	1.00	1.00	0.00
Public Works Maintenance Aide (Seasonal)	0.68	0.68	0.48	0.48	0.00
Total Water Employees (FTE)	13.67	14.36	13.86	14.86	1.00

Mission and Responsibilities

The Water Division is responsible for the procurement, treatment and distribution of potable water, meeting all State standards for the City of Chehalis and associated service areas. Water Treatment includes the operations of the intakes, delivery of water to the treatment plant, production of potable water that meets or exceeds all State and Federal drinking water standards. The treatment process utilizes filtration, disinfection and fluoridation and requires constant monitoring and analysis to ensure that the water quality is maintained, and that the City meets all State and Federal standards and maintains regulatory compliance.

Water system operation and maintenance includes planning, design, construction, management, cross-connection control and monitoring, and customer service for the City's flow planning. In cooperation with the City's Fire Department and Lewis County Fire District 6, this Division provides fire hydrants installation and maintenance, improvements and hydraulic/fire flow planning. The Water Division's Equipment and Electrical Maintenance Program provides maintenance on electronic and control circuitry, machinery, equipment and facilities. The Administration and planning function is provided through management and supervision of the services provided by the Division in addition to planning, reporting to various regulatory entities, capital improvement planning, capacity analysis and related functions.

2020 Accomplishment

- Implemented COVID-19 response process for utility billing consistent with the Governor's Orders
- Complete Construction on High Level Pump Station Replacement
- Engineering complete for Water System Infrastructure on Pacific Ave. Reconstruction Project
- Continued performing large meter and backflow testing
- Continued the water leak detection program on 10+ miles of water pipe
- Continued to respond to customer comments/concerns
- Continued water meter replacement program

2020 Accomplishment (Continued)

- Engineering Complete for High Level Reservoir Pump Station Replacement, Construction Started
- Completed Snively Ave. Improvements Design
- Implemented credit card software and on-line service

2021 Goals and Objective

- Complete Water System Plan Update
- Begin Chehalis River Pump Line Replacement Project Design and Permitting
- Replace Water Line on Snively Ave./ Wastewater Replacing Failing Sewer System
- Design Water System Infrastructure on Chehalis Ave. From 3rd Street to 9th Street, in connection with the Stormwater Project
- Replace Water System Infrastructure on Pacific Ave. in connection with the Reconstruction Project
- Continue performing large meter and backflow testing
- Continue the water leak detection program on 10+ miles of water pipe
- Continue to respond to customer complaints/concerns
- Continue water meter replacement program
- RFP (for "System Integrator"), Design, and Implementation of SCADA system upgrades/replacement

Significant Changes 2021:

Significant changes since the last fiscal year include; The Water System Plan will be completed in 2021 in accordance with the Washington Administrative Code (WAC) 246-290-100 and the Washington State Department of Health (DOH) requirements of every 6 years. Subsequent reports will be required every 10 years. This Plan documents and evaluates the City's water system and includes recommendations for future projects and the rescheduling of previous projects that have not yet been completed. City staff is working with a consulting engineer Gibbs & Olson to evaluate the existing water system and provide recommendations regarding how the city should prepare for the future.

The proposed 2021 Budget includes:

\$ 506,000 For Pacific Avenue water line replacement cost share with storm water division project.

\$ 70,000 For Chehalis pump line which includes engineering services for design, environmental permitting and seek funding

\$ 50,000 Design for Chehalis Ave. water line replacement cost share with storm water division project.

\$ 32,000 For the replacement of a truck Water Plant/Intake operator.

\$ 80,000 **Hire a new entry level employee to be trained as a certified Water Plant operator II**

WATER FUND
SUMMARY BY REVENUES AND EXPENDITURE CATEGORY

			2020		2021		%
	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021
Water Fund							
REVENUE SOURCE							
Charges for goods and services	\$2,888,244	\$2,943,346	\$ 2,864,810	\$ 1,661,103	\$2,930,290	65,480	2.3%
Hookup/Connection Charges	87,073	142,194	131,770	25,096	120,300	(11,470)	-8.7%
Late Fees & Penalties	38,690	29,835	32,820	7,163	33,800	980	3.0%
Interest Earnings	115,126	145,959	109,110	52,709	13,876	(95,234)	-87.3%
Other Misc. Revenues	11,220	8,877	230	3,947	4,300	4,070	1769.6%
Interfund Loan Payment	16,590	68,308	69,490	46,173	70,911	1,421	2.0%
Refundable Deposits	(382)	90,420	-	-	90,420	90,420	0.0%
Custodial Receipts	952	83	50	-	-	(50)	-100.0%
TOTAL REVENUES	\$3,157,513	\$3,429,022	\$ 3,208,280	\$ 1,796,191	\$3,263,897	\$ 55,617	1.7%
EXPENDITURES							
Salaries & Wages	\$ 805,720	\$ 859,801	\$ 881,836	\$ 552,625	\$ 938,620	56,784	6.4%
Benefits	400,893	407,587	442,221	258,846	461,100	18,879	4.3%
Supplies	296,047	360,064	355,036	202,254	345,636	(9,400)	-2.6%
Services	662,038	625,688	725,108	470,232	750,399	25,291	3.5%
Capital Outlay	73,120	277,267	2,262,297	390,971	905,966	(1,356,331)	-60.0%
Debt Service	332,446	319,872	286,478	-	235,886	(50,592)	-17.7%
Interfund Loan	279,427	-	-	-	-	-	0.0%
Interfund Service	(36,109)	(24,737)	(61,750)	(41,261)	(61,000)	750	-1.2%
Utility Deposit Refunds	-	72,655	-	-	42,800	42,800	0.0%
TOTAL EXPENDITURES	\$2,813,582	\$2,898,197	\$ 4,891,226	\$ 1,833,667	\$3,619,407	(1,271,819)	-26.0%
Increase (Decrease) in Fund Balance							
Balance	\$ 343,931	\$ 530,825	\$(1,682,946)	\$ (37,476)	\$ (355,510)	\$ 1,327,436	-78.9%
Beginning Cash, January 1	\$7,093,160	\$7,437,091	\$7,967,916	\$7,967,916	\$6,284,970	\$(1,682,946)	-21.1%
ENDING CASH, DECEMBER 31	\$7,437,091	\$7,967,916	\$ 6,284,970	\$7,930,440	\$5,929,460	\$ (355,510)	-5.7%

FUND: 405 - WATER FUND						REVENUES (405)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Charges for Goods & Services									
405.343.040.21	RESIDENTIAL	\$ 1,159,526	\$ 1,136,621	\$ 1,191,000	\$ 686,860	\$ 1,162,400		\$ 1,162,400	-2.4%
405.343.040.22	COMMERCIAL	1,655,320	1,741,100	1,557,130	921,470	1,651,200		1,651,200	6.0%
405.343.040.23	INTERDEPARTMENTAL - CITY	-	-	47,090	17,175	47,090		47,090	0.0%
405.343.040.25	WHOLESALE	31,212	40,086	35,120	16,343	35,500		35,500	1.1%
405.343.040.29	OTHER SALES	19,044	5,203	10,640	9,968	11,600		11,600	9.0%
405.343.040.30	UTILITY HOOK UP/CONNECTION	87,073	142,194	131,770	25,096	120,300		120,300	-8.7%
405.343.040.51	COUNTY FILING FEE	925	800	400	667	700		700	75.0%
405.343.040.91	SERVICE FEE-TURN ONS/OFFS, ETC	12,069	11,455	11,450	3,404	11,700		11,700	2.2%
405.343.040.93	ADMINISTRATIVE FEE	2,806	120	990	1,029	1,300		1,300	31.3%
405.343.040.96	OTHER A/R-BAL INSTALL CHGS	7,342	7,961	10,990	4,187	8,800		8,800	-19.9%
Total Charges for Goods & Services		2,975,317	3,085,540	2,996,580	1,686,199	3,050,590	-	3,050,590	1.8%
Fines/Forfeiture									
405.359.000.00	LATE PAYMENT FEES-NSFs	38,690	29,835	32,820	7,163	33,800		33,800	3.0%
Total Fines/Forfeiture		38,690	29,835	32,820	7,163	33,800	-	33,800	3.0%
Interest Earnings									
405.361.011.00	INTEREST EARNINGS	113,520	140,426	105,000	50,357	12,000		12,000	-88.6%
405.361.040.07	OTHER INTEREST - INTERFUND LOAN	1,606	5,533	4,110	2,352	1,876		1,876	-54.4%
Total Interest Earnings		115,126	145,959	109,110	52,709	13,876	-	13,876	-87.3%
Other Misc. Revenues									
405.369.010.00	SALE OF SCRAP OR JUNK	538	407	230	-	400		400	73.9%
405.369.080.00	CASH OVERAGES/SHORTAGES	(10)	-	-	(171)	-		-	0.0%
405.369.091.00	MISCELLANEOUS INCOME	-	-	-	-	-		-	0.0%
405.369.091.01	MISCELLANEOUS INCOME	-	-	-	-	-		-	0.0%
405.369.091.04	OTHER MISC REV - TAXED	7,959	480	-	-	2,800		2,800	0.0%
Total Other Misc. Revenues		8,487	887	230	(171)	3,200	-	3,200	1291.3%
Interfund Loans									
405.381.020.07	INTERFUND PRINCIPAL REPAYMENT	16,590	68,308	69,490	46,173	70,911		70,911	2.0%
Total Interfund Loans		16,590	68,308	69,490	46,173	70,911	-	70,911	2.0%
Refundable Deposits									
405.382.010.01	UTILITY DEPOSIT RECEIVED	-	78,600	-	-	78,600		78,600	0.0%
405.382.010.02	UTILITY HOLD DEPOSIT RECEIVED	-	10,720	-	-	10,720		10,720	0.0%
405.382.010.03	UTILITY HYDRANT DEPOSIT RECEIVED	-	1,100	-	-	1,100		1,100	0.0%
405.389.010.06	LATECOMER DEPOSITS	(382)	-	-	-	-		-	0.0%
Total Refundable Deposits		(382)	90,420	-	-	90,420	-	90,420	0.0%
Capital Contribution									
405.388.080.00	PRIOR YEAR CORRECTIONS	-	7,308	-	-	-		-	0.0%
Total Contributed Capital		-	7,308	-	-	-	-	-	0.0%
Agency Deposits									
405.389.030.04	DUE TO STATE - SALES TAX	952	83	50	-	-		-	-100.0%
Total Agency Deposits		952	83	50	-	-	-	-	-100.0%
Proceeds from Sale of Assets									
405.395.010.00	PROCEEDS FROM SALES OF ASSETS	-	-	-	-	-		-	0.0%
405.395.020.00	INS RECOVERY - CAPITAL ASSETS	2,733	682	-	4,118	1,100		1,100	0.0%
Total Proceeds from Sale of Assets		2,733	682	-	4,118	1,100	-	1,100	0.0%
TOTAL REVENUES		\$ 3,157,513	\$ 3,429,022	\$ 3,208,280	\$ 1,796,191	\$ 3,263,897	\$ -	\$ 3,263,897	1.7%
BEGINNING CASH, JANUARY 1		7,093,160	7,437,091	7,967,916	7,967,916	6,284,970	-	6,284,970	-21.1%
TOTAL REVENUE APPROPRIATION		\$ 10,250,673	\$ 10,866,113	\$ 11,176,196	\$ 9,764,107	\$ 9,548,867	\$ -	\$ 9,548,867	-14.6%

FUND: 405 - WATER FUND		EXPENDITURES (405)							
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Public Works Water Division General (10)									
Water General Administration (534.010)									
405.10.534.010.11.00	SALARIES AND WAGES	\$ 113,513	\$ 133,852	\$ 133,499	\$ 76,239	\$ 115,500	\$ -	\$ 115,500	-13.5%
405.10.534.010.11.02	SALARIES & WAGES - ADM SUPPORT	11,315	11,540	11,544	8,553	15,000		15,000	29.9%
405.10.534.010.21.00	PERSONNEL BENEFITS	56,497	53,202	51,496	30,273	44,700		44,700	-13.2%
405.10.534.010.21.02	PERSONNEL BENEFITS - ADM SUPPORT	6,459	6,605	6,748	4,801	8,900		8,900	31.9%
405.10.534.010.31.00	OFFICE & OPERATING SUPPLIES	1,504	2,428	2,000	742	2,000		2,000	0.0%
405.10.534.010.32.00	FUEL CONSUMED	1,481	1,312	1,200	868	1,200		1,200	0.0%
405.10.534.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,356	67	2,000	743	2,000		2,000	0.0%
405.10.534.010.41.00	PROFESSIONAL SERVICES	1,701	12,842	1,980	1,777	1,980		1,980	0.0%
405.10.534.010.42.00	COMMUNICATIONS	7,140	7,595	7,336	5,088	7,336		7,336	0.0%
405.10.534.010.43.00	TRAVEL/HOTEL/PER DIEMS	105	194	1,008	-	1,008		1,008	0.0%
405.10.534.010.44.00	ADVERTISING	499	598	405	-	405		405	0.0%
405.10.534.010.46.00	INSURANCE	51,979	55,225	54,559	57,939	54,559		54,559	0.0%
405.10.534.010.47.00	PUBLIC UTILITY SERVICE	2,652	2,843	2,751	1,102	2,900		2,900	5.4%
405.10.534.010.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	2,350	1,438	2,350		2,350	0.0%
405.10.534.010.48.00	REPAIR & MAINT- FACILITIES	2,045	2,087	1,000	-	1,000		1,000	0.0%
405.10.534.010.48.01	REPAIR & MAINT - EQUIPMENT	-	319	300	267	300		300	0.0%
405.10.534.010.48.02	R & M - SOFTWARE/HARDWARE	-	1,798	700	2,695	700		700	0.0%
405.10.534.010.49.00	MISC - LATECOMER DEPOSITS	7,484	333	800	26	800		800	0.0%
405.10.534.010.49.01	REGISTRATION	-	705	2,400	-	2,400		2,400	0.0%
405.10.534.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	1,174	10,000	1,241	10,000		10,000	0.0%
405.10.534.010.49.04	GOVT PERMIT & RECORDING FEES	-	75	-	4,741	-	-	-	0.0%
405.10.534.010.49.07	MISCELLANEOUS-BANK FEE	-	-	-	125	-	-	-	0.0%
405.10.534.010.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	-	-	-	-	-	-	-	0.0%
405.10.534.010.40.03	EXTERNAL TAXES & OPER ASSESS	152,489	152,386	137,200	72,008	132,900		132,900	-3.1%
405.10.534.010.40.16	INTERGOVT SVCS - LC EMERGENCY MGMT	-	-	-	2,774	3,800		3,800	0.0%
405.10.534.010.40.10	UT TAXES & OPER ASSESSMT - GF	178,849	178,343	172,135	101,500	185,100		185,100	7.5%
Total Water General Administration		597,068	625,523	603,411	374,940	596,838	-	596,838	-1.1%
Water Engineering Services (534.021)									
405.10.534.021.11.00	SALARIES AND WAGES	33,717	40,013	53,856	36,023	60,900		60,900	13.1%
405.10.534.021.11.06	SALARIES AND WAGES- VEH MC	106	-	-	227	-		-	0.0%
405.10.534.021.12.00	OVERTIME	25	87	-	23	-		-	0.0%
405.10.534.021.21.00	PERSONNEL BENEFITS	19,911	22,071	35,287	10,548	32,200		32,200	-8.7%
405.10.534.021.21.06	PERSONNEL BENEFITS - VEH MC	27	-	-	55	-		-	0.0%
405.10.534.021.24.00	UNIFORMS & CLOTHING	143	90	289	81	200		200	-30.8%
405.10.534.021.31.00	OFFICE & OPERATING SUPPLIES	578	830	1,804	1,216	1,804		1,804	0.0%
405.10.534.021.32.00	FUEL CONSUMED	566	795	1,892	375	1,892		1,892	0.0%
405.10.534.021.35.00	SMALL TOOLS & MINOR EQUIPMENT	4,725	1,829	2,640	727	2,640		2,640	0.0%
405.10.534.021.41.00	PROFESSIONAL SERVICES	383	501	1,320	218	1,320		1,320	0.0%
405.10.534.021.42.00	COMMUNICATIONS	-	218	396	393	396		396	0.0%
405.10.534.021.43.00	TRAVEL/HOTEL/PER DIEMS	-	151	1,166	-	1,166		1,166	0.0%
405.10.534.021.44.00	ADVERTISING	53	408	528	93	528		528	0.0%
405.10.534.021.46.00	INSURANCE	504	2,227	2,240	1,444	2,240		2,240	0.0%
405.10.534.021.48.00	REPAIR & MAINT- FACILITIES	60	5	-	-	-		-	0.0%
405.10.534.021.48.01	REPAIR & MAINT - EQUIPMENT	-	-	440	8	440		440	0.0%
405.10.534.021.48.02	R & M - SOFTWARE/HARDWARE	-	2,016	616	196	616		616	0.0%
405.10.534.021.49.00	MISCELLANEOUS	1,756	36	-	-	-		-	0.0%
405.10.534.021.49.01	REGISTRATION	-	-	880	-	880		880	0.0%
405.10.534.021.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	145	7,370	22	7,370		7,370	0.0%
405.10.534.021.49.04	GOVT PERMIT & RECORDING FEES	-	-	-	-	-		-	0.0%
405.10.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	1,012	2,322	1,532	2,464		2,464	6.1%
405.10.594.048.81.00	CAPITAL LEASES - INTEREST	-	266	643	444	502		502	-21.9%
Total Water Engineering Services		62,554	72,700	113,689	53,625	117,558	-	117,558	3.4%
Vehicle Maintenance Shop (534.050)									
405.10.534.050.11.00	SALARIES AND WAGES	51	225	-	526	-		-	0.0%
405.10.534.050.11.05	SALARIES AND WAGES - PT	2,062	-	1,976	-	2,000		2,000	1.2%
405.10.534.050.11.06	SALARIES AND WAGES - VEH MC	31,293	32,664	57,840	21,373	33,800		33,800	-41.6%
405.10.534.050.12.00	OVERTIME	2,809	529	-	500	-		-	0.0%
405.10.534.050.12.06	OVERTIME - VEH MECH	727	1,274	500	817	500		500	0.0%
405.10.534.050.21.00	PERSONNEL BENEFITS	722	288	-	252	-		-	0.0%
405.10.534.050.21.05	PERSONNEL BENEFITS - PT	374	-	351	-	400		400	14.0%

FUND: 405 - WATER FUND		EXPENDITURES (405)							
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
405.10.534.050.21.06	PERSONNEL BENEFITS - VEH MC	24,178	33,759	40,811	22,271	35,300		35,300	-13.5%
405.10.534.050.24.06	UNIFORMS & CLOTHING - VEH MECH	-	184	-	184	-		-	0.0%
405.10.534.050.31.00	OFFICE & OPERATING SUPPLIES	51	192	-	150	-		-	0.0%
405.10.534.050.41.00	PROFESSIONAL SERVICES	55	100	-	-	-		-	0.0%
405.10.534.050.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-		-	0.0%
405.10.534.050.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	-		-	0.0%
405.10.534.050.48.02	R & M - SOFTWARE/HARDWARE	-	-	-	-	-		-	0.0%
405.10.534.050.49.00	MISCELLANEOUS	24	23	-	-	-		-	0.0%
405.10.534.050.49.04	GOVT PERMIT & RECORDING FEES	-	-	-	-	-		-	0.0%
Total Vehicle Maintenance Shop		62,346	69,238	101,478	46,073	72,000	-	72,000	-29.0%
Customer Service Operations (534.070)									
405.10.534.070.11.00	SALARIES AND WAGES	134,351	148,661	195,493	115,147	205,900	13,700	219,600	12.3%
405.10.534.070.11.05	SALARIES AND WAGES - PT	10,980	-	11,520	-	11,520		11,520	0.0%
405.10.534.070.12.00	OVERTIME	-	59	500	-	500		500	0.0%
405.10.534.070.21.00	PERSONNEL BENEFITS	94,978	105,162	119,880	73,545	123,800	1,100	124,900	4.2%
405.10.534.070.21.05	PERSONNEL BENEFITS - PT	2,342	-	932	-	900		900	-3.4%
405.10.534.070.24.00	UNIFORMS & CLOTHING	386	613	500	368	500		500	0.0%
405.10.534.070.31.00	OFFICE & OPERATING SUPPLIES	923	1,457	5,000	326	5,000		5,000	0.0%
405.10.534.070.31.02	OFFICE & OPERATING SUPPLIES	6,405	7,878	8,000	4,808	8,000		8,000	0.0%
405.10.534.070.32.00	FUEL CONSUMED	3,346	4,297	4,500	2,618	4,500		4,500	0.0%
405.10.534.070.35.00	SMALL TOOLS & MINOR EQUIPMENT	2,965	863	9,300	4,386	2,700	-	2,700	-71.0%
405.10.534.070.41.00	PROFESSIONAL SERVICES	-	263	-	156	-		-	0.0%
405.10.534.070.42.00	COMMUNICATIONS	14,147	14,465	10,000	4,244	10,000		10,000	0.0%
405.10.534.070.43.00	TRAVEL/HOTEL/PER DIEMS	75	-	1,000	90	1,000		1,000	0.0%
405.10.534.070.45.00	RENTALS	3,561	3,919	11,000	5,322	11,000		11,000	0.0%
405.10.534.070.46.00	INSURANCE	6,728	3,134	6,820	3,362	6,820		6,820	0.0%
405.10.534.070.47.00	PUBLIC UTILITY SERVICE	-	155	100	-	100		100	0.0%
405.10.534.070.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	-	-	-		-	0.0%
405.10.534.070.48.00	REPAIR & MAINT- FACILITIES	9,998	-	500	-	500		500	0.0%
405.10.534.070.48.01	REPAIR & MAINT - EQUIPMENT	-	2,797	500	422	500		500	0.0%
405.10.534.070.48.02	R & M - SOFTWARE/HARDWARE	-	11,927	16,010	20,989	26,640		26,640	66.4%
405.10.534.070.49.00	MISCELLANEOUS	1,375	16	1,000	69	1,000		1,000	0.0%
405.10.534.070.49.01	REGISTRATION	-	300	1,400	53	1,400		1,400	0.0%
405.10.534.070.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	42	600	189	600		600	0.0%
405.10.534.070.49.03	MISCELLANEOUS-CC FEES	-	-	26,000	6,550	26,000		26,000	0.0%
405.10.534.070.49.04	GOVT PERMIT & RECORDING FEES	-	225	400	235	400		400	0.0%
Total Customer Service Operations		292,560	306,233	430,955	242,879	449,280	14,800	464,080	7.7%
Customer Services Operations Contra Expenses (534.071)									
405.10.534.071.1C.00	WAGE CONTRA EXP	(78,597)	(85,035)	(80,010)	(63,385)	(97,000)		(97,000)	21.2%
405.10.534.071.2C.00	BENEFIT CONTRA EXP	(52,404)	(59,351)	(52,300)	(40,957)	(62,700)		(62,700)	19.9%
405.10.534.071.3C.00	SUPPLIES CONTRA EXP	(8,249)	(8,767)	(11,550)	(7,342)	(11,200)		(11,200)	-3.0%
405.10.534.071.4C.00	SERVICES CONTRA EXP	(22,802)	(23,637)	(25,360)	(25,208)	(38,600)		(38,600)	52.2%
Total Customer Services Operations Contra Expenses		(162,052)	(176,790)	(169,220)	(136,892)	(209,500)	-	(209,500)	23.8%
Water Division Operations (534.080)									
405.10.534.080.31.00	OFFICE & OPERATING SUPPLIES	-	17	-	53	-		-	0.0%
405.10.534.080.32.00	FUEL CONSUMED	-	930	-	-	-		-	0.0%
405.10.534.080.41.00	PROFESSIONAL SERVICES	303	-	-	10,199	-		-	0.0%
405.10.534.080.44.00	ADVERTISING	64	-	-	-	-		-	0.0%
405.10.534.080.47.00	PUBLIC UTILITY SERVICE	66	12	-	-	-		-	0.0%
405.10.534.080.49.00	MISCELLANEOUS	2,840	-	-	-	-		-	0.0%
405.10.534.080.49.01	REGISTRATION	-	35	-	-	-		-	0.0%
405.10.534.080.49.04	MISCELLANEOUS	-	4,841	-	30	-		-	0.0%
Total Water Division Operations		3,273	5,835	-	10,282	-	-	-	0.0%
Water Division Contra Expense Offsets,(General Fund) (534.091)									
405.10.534.091.1A.00	WAGE CONTRA OFFSETS	62,229	69,359	57,570	46,332	70,900		70,900	23.2%
405.10.534.091.2A.00	BENEFIT CONTRA OFFSETS	32,498	36,464	30,040	23,814	36,400		36,400	21.2%
405.10.534.091.3A.00	SUPPLIES CONTRA OFFSETS	1,226	2,619	970	1,253	1,900		1,900	95.9%
405.10.534.091.4A.00	SERVICES CONTRA OFFSETS	29,990	43,611	18,890	24,232	39,300		39,300	108.0%
Total Water Division Contra Expense Offsets (General Fund)		125,943	152,053	107,470	95,631	148,500	-	148,500	38.2%
Water Utility Interfund Loans (581.010)									
405.10.581.010.07.00	INTERFUND LOAN - ISSUED TO 407	279,427	-	-	-	-		-	0.0%
Total Water Utility Interfund Loans		279,427	-	-	-	-	-	-	0.0%

FUND: 405 - WATER FUND DEPARTMENT: VARIOUS (10, 14, 15,19)					EXPENDITURES (405)				
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
Water Utility Deposit Refunds									
405.10.582.010.01.00	UTILITY DEPOSIT REFUND/APPLIED	-	64,310	-	-	34,400	-	34,400	0.0%
405.10.582.010.01.00	UTILITY HOLD DEPOSIT REFUND/APPLIED	-	7,145	-	-	7,200	-	7,200	0.0%
405.10.582.010.01.00	HYDRANT DEPOSIT REFUND/APPLIED	-	1,200	-	-	1,200	-	1,200	0.0%
Total Water Utility Deposit Refunds		-	72,655	-	-	42,800	-	42,800	0.0%
Due to State (589.00)									
405.10.589.030.00.04	DUE TO STATE - SALES TAX	953	33	100	-	-	-	-	-100.0%
Total Due to State		953	33	100	-	-	-	-	-100.0%
Debt Service Payment - Principal (591.034)									
405.10.591.034.72.00	REDEMPTION OF L/T DEBT	23,000	27,000	-	-	-	-	-	0.0%
405.10.591.034.78.00	PWTF- LOAN PRINCIPAL SRFL #4	53,371	48,315	46,630	-	-	-	-	-100.0%
405.10.591.034.78.01	PWTF- LOAN PRINCIPAL - WTP PH IV	63,631	63,006	63,076	-	63,076	-	63,076	0.0%
405.10.591.034.78.02	DWSRF LOAN PRINC - REDUNDANT FLOC	60,600	60,600	60,600	-	60,600	-	60,600	0.0%
405.10.591.034.78.03	WSRF-LOAN PRINCIPAL HIGH LEVEL RSVR	85,850	85,850	85,850	-	85,850	-	85,850	0.0%
405.10.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	-	-	-	-	-	-	0.0%
Total Debt Service Payment - Principal		286,452	284,771	256,156	-	209,526	-	209,526	-18.2%
Debt Service Payment - Interest (592.034)									
405.10.592.034.83.00	INTEREST/OTHER DEBT SVC COSTS	2,225	1,050	-	-	-	-	-	0.0%
405.10.592.034.83.03	WSFR- LOAN INTEREST-HIGH LEVEL	15,299	-	10,302	-	9,014	-	9,014	-12.5%
405.10.592.034.89.00	INVESTMENT SERVICE FEES	248	254	200	-	-	-	-	-100.0%
405.10.592.T34.83.00	PWTF-WTRRB INTEREST LONG TERM	3,750	2,416	1,250	-	-	-	-	-100.0%
405.10.592.T34.83.01	PWTF-WTRRB INT ON LONG TERM EXTER DE	2,838	2,520	2,208	-	1,893	-	1,893	-14.3%
405.10.592.T34.83.02	DWSRF - LOAN INT - REDUNDANT FLOC	21,634	17,271	16,362	-	15,453	-	15,453	-5.6%
405.10.592.T34.83.03	WSFR- LOAN INTEREST-HIGH LEVEL	-	11,590	-	-	-	-	-	0.0%
Total Debt Service Payment - Interest		45,994	35,101	30,322	-	26,360	-	26,360	-13.1%
Capital Outlays (594.034)									
405.10.594.034.61.00	LAND	-	1,200	-	-	-	-	-	0.0%
405.10.594.034.62.00	BUILDINGS AND STRUCTURES	16,509	590	35,000	-	-	35,000	35,000	0.0%
405.10.594.034.63.00	OTHER IMPROVEMENTS	-	-	-	-	-	-	-	0.0%
405.10.594.034.64.00	MACHINERY & EQUIPMENT	-	24,820	110,000	47,948	-	72,000	72,000	-34.5%
405.10.594.034.65.00	CONSTRUCTION PROJECTS	-	-	1,433,173	264,782	-	506,000	506,000	-64.7%
405.10.594.034.65.01	CONSTRUCTION PROJECTS-HIGH LEVEL	34,568	-	-	-	-	-	-	0.0%
405.10.594.034.65.02	CONSTRUCTION PROJECTS-FLOC TRAIN	-	-	-	-	-	-	-	0.0%
405.10.594.034.65.41	CONSTRUCTION PROJECTS-ENG SVC	15,753	243,090	681,159	76,265	-	290,000	290,000	-57.4%
405.10.594.034.71.00	CAPITAL LEASE-PRINCIPAL	4,705	5,055	-	-	-	-	-	0.0%
405.10.594.034.81.00	CAPITAL LEASE-INTEREST	1,585	1,234	-	-	-	-	-	0.0%
Total Capital Outlays		73,120	275,989	2,259,332	388,995	-	903,000	903,000	-60.0%
Total Public Works Water Division- General (10)		1,667,638	1,723,341	3,733,693	1,075,533	1,453,362	917,800	2,371,162	-36.5%
Public Works - Water Filter Plant (14)									
Water Filter Plant Training									
405.14.534.040.43.00	TRAVEL/HOTEL/PER DIEMS	30	-	-	-	-	-	-	0.0%
405.14.534.040.49.00	MISCELLANEOUS	570	-	-	-	-	-	-	0.0%
Total Water Filter Plant Training		600	-	-	-	-	-	-	0.0%
Water Filter Plant Maintenance									
405.14.534.050.31.00	OFFICE & OPERATING SUPPLIES	14,548	8,388	12,000	3,473	12,000	-	12,000	0.0%
405.14.534.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,320	1,516	3,000	-	3,000	-	3,000	0.0%
405.14.534.050.41.00	PROFESSIONAL SERVICES	-	27	-	-	-	-	-	0.0%
405.14.534.050.48.00	REPAIR & MAINT- FACILITIES	24,323	26,158	53,000	-	53,000	-	53,000	0.0%
405.14.534.050.48.01	REPAIR & MAINT - EQUIPMENT	-	1,668	1,000	11,267	1,000	-	1,000	0.0%
405.14.534.050.48.02	R & M - SOFTWARE/HARDWARE	-	1,999	2,000	305	2,000	-	2,000	0.0%
Total Water Filter Plant Maintenance		40,191	39,756	71,000	15,045	71,000	-	71,000	0.0%
Water Filter Plant Operations									
405.14.534.080.11.00	SALARIES AND WAGES	150,955	187,772	133,228	110,064	184,300	-	184,300	38.3%
405.14.534.080.11.05	SALARIES AND WAGES - PT	-	-	8,600	1,393	8,600	-	8,600	0.0%
405.14.534.080.12.00	OVERTIME	22,595	25,370	25,000	15,412	25,000	-	25,000	0.0%
405.14.534.080.21.00	PERSONNEL BENEFITS	74,691	73,948	62,619	48,297	99,900	-	99,900	59.5%

FUND: 405 - WATER FUND		EXPENDITURES (405)							
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
405.14.534.080.21.05	PERSONNEL BENEFITS - PT	-	-	2,800	182	2,800	-	2,800	0.0%
405.14.534.080.24.00	UNIFORMS & CLOTHING	432	184	900	368	900	-	900	0.0%
405.14.534.080.31.00	OFFICE & OPERATING SUPPLIES	10,096	2,139	10,000	2,955	10,000	-	10,000	0.0%
405.14.534.080.31.RP	OFFICE & OPERATING SUPPLIES/RESALE PEF	65,627	69,592	88,000	24,057	88,000	-	88,000	0.0%
405.14.534.080.32.00	FUEL CONSUMED	2,239	3,492	4,500	2,131	4,500	-	4,500	0.0%
405.14.534.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	2,818	1,064	2,800	-	-	-	-	-100.0%
405.14.534.080.41.00	PROFESSIONAL SERVICES	60,818	29,421	55,000	36,085	55,000	-	55,000	0.0%
405.14.534.080.42.00	COMMUNICATIONS	6,418	6,689	6,000	3,900	6,000	-	6,000	0.0%
405.14.534.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	1,600	-	1,600	-	1,600	0.0%
405.14.534.080.44.00	ADVERTISING	-	215	-	-	-	-	-	0.0%
405.14.534.080.47.00	PUBLIC UTILITY SERVICE	13,846	15,719	14,307	8,546	15,000	-	15,000	4.8%
405.14.534.080.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	6,045	3,682	6,045	-	6,045	0.0%
405.14.534.080.48.00	REPAIR & MAINT- FACILITIES	12,379	20,333	-	26,363	-	-	-	0.0%
405.14.534.080.48.01	REPAIR & MAINT- EQUIPMENT	-	-	-	-	-	-	-	0.0%
405.14.534.080.48.02	R & M - SOFTWARE/HARDWARE	-	-	-	81	-	-	-	0.0%
405.14.534.080.49.00	MISCELLANEOUS	4,102	-	-	65	-	-	-	0.0%
405.14.534.080.49.01	REGISTRATION	-	-	2,500	-	2,500	-	2,500	0.0%
405.14.534.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	42	2,000	-	2,000	-	2,000	0.0%
405.14.534.080.49.04	GOV PERMIT/RECORDING FEE	-	3,952	-	1,960	-	-	-	0.0%
Total Water Filter Plant Operations		427,016	439,932	425,899	285,541	512,145	-	512,145	20.3%
Total Water Filter Plant (14)		467,807	479,688	496,899	300,586	583,145	-	583,145	17.4%
Water Distribution (15)									
Water Distribution Training (534.040)									
405.15.534.040.43.00	TRAVEL/HOTEL/PER DIEMS	45	-	-	-	-	-	-	0.0%
405.15.534.040.49.00	MISCELLANEOUS	470	-	-	-	-	-	-	0.0%
Total Water Distribution Training		515	-	-	-	-	-	-	0.0%
Water Distribution Maintenance (534.050)									
405.15.534.050.11.00	SALARIES AND WAGES	53	773	-	-	-	-	-	0.0%
405.15.534.050.11.05	PART TIME SALARIES AND WAGES	-	120	-	-	-	-	-	0.0%
405.15.534.050.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
405.15.534.050.21.00	PERSONNEL BENEFITS	14	202	-	-	-	-	-	0.0%
405.15.534.050.21.05	PART TIME PERSONNEL BENEFITS	-	20	-	-	-	-	-	0.0%
405.15.534.050.31.00	OFFICE & OPERATING SUPPLIES	24,249	29,978	40,000	22,653	40,000	-	40,000	0.0%
405.15.534.050.34.00	ITEMS PURCH'D FOR INV & RESALE	122,892	203,674	130,000	114,546	130,000	-	130,000	0.0%
405.15.534.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	8,096	1,705	9,000	3,270	9,000	-	9,000	0.0%
405.15.534.050.41.00	PROFESSIONAL SERVICES	-	27	-	-	-	-	-	0.0%
405.15.534.050.42.00	COMMUNICATIONS	-	-	-	61	-	-	-	0.0%
405.15.534.050.45.00	RENTALS	1,981	860	500	1,394	500	-	500	0.0%
405.15.534.050.48.00	REPAIR & MAINT- FACILITIES	34,104	754	18,950	6,123	18,950	-	18,950	0.0%
405.15.534.050.48.01	REPAIR & MAINT - EQUIPMENT	-	731	1,500	23,687	1,500	-	1,500	0.0%
405.15.534.050.48.02	R & M - SOFTWARE/HARDWARE	-	188	400	-	400	-	400	0.0%
405.15.534.050.49.00	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
405.15.534.050.49.04	GOV PERMIT/RECORDING FEE	-	125	-	-	-	-	-	0.0%
Total Water Distribution Maintenance		191,389	239,157	200,350	171,734	200,350	-	200,350	0.0%
Water Distribution Operations (534.080)									
405.15.534.080.11.00	SALARIES AND WAGES	208,140	202,742	162,072	126,210	171,000	-	171,000	5.5%
405.15.534.080.11.05	SALARIES AND WAGES - PT	10,438	13,380	7,464	14,870	7,500	-	7,500	0.5%
405.15.534.080.12.00	OVERTIME	2,525	887	5,000	270	5,000	-	5,000	0.0%
405.15.534.080.12.05	OVERTIME - PT	-	203	1,308	109	1,300	-	1,300	-0.6%
405.15.534.080.21.00	PERSONNEL BENEFITS	95,992	87,931	84,210	52,499	78,900	-	78,900	-6.3%
405.15.534.080.21.05	PERSONNEL BENEFITS - PT	1,859	2,269	5,000	1,923	5,000	-	5,000	0.0%
405.15.534.080.24.00	UNIFORMS & CLOTHING	552	548	900	552	900	-	900	0.0%
405.15.534.080.31.00	OFFICE & OPERATING SUPPLIES	4,378	2,977	200	75	200	-	200	0.0%
405.15.534.080.32.00	FUEL CONSUMED	11,117	7,904	9,000	6,332	9,000	-	9,000	0.0%
405.15.534.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	1,076	-	-	-	-	-	0.0%
405.15.534.080.41.00	PROFESSIONAL SERVICES	9,704	4,038	27,000	-	27,000	-	27,000	0.0%
405.15.534.080.42.00	COMMUNICATIONS	1,880	1,937	3,000	1,038	3,000	-	3,000	0.0%
405.15.534.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	25	1,000	-	1,000	-	1,000	0.0%
405.15.534.080.47.00	PUBLIC UTILITY SERVICE	20,217	26,796	18,342	16,755	19,300	-	19,300	5.2%
405.15.534.080.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	850	565	850	-	850	0.0%
405.15.534.080.48.00	REPAIR & MAINT- FACILITIES	392	-	-	-	-	-	-	0.0%
405.15.534.080.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	-	-	-	0.0%

FUND: 405 - WATER FUND					EXPENDITURES (405)				
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
405.15.534.080.48.02	R & M - SOFTWARE/HARDWARE	-	6,873	8,333	6,984	8,333		8,333	0.0%
405.15.534.080.49.00	MISCELLANEOUS	7,679	78	-	87	-		-	0.0%
405.15.534.080.49.01	REGISTRATION	-	210	1,500	131	1,500		1,500	0.0%
405.15.534.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	42	1,167	59	1,167		1,167	0.0%
405.15.534.080.49.04	GOV PERMITS/CERTIFICATIONS	-	-	-	162	-		-	0.0%
Total Water Distribution Operations		374,873	359,916	336,346	228,621	340,950	-	340,950	1.4%
Total Water Distribution(15)		566,777	599,073	536,696	400,355	541,300	-	541,300	0.9%
Water Intake (19)									
Water Intake Maintenance Training (534.040)									
405.19.534.040.49.00	MISCELLANEOUS	-	-	-	-	-		-	0.0%
Total Water Intake Maintenance Training		-	-	-	-	-	-	-	0.0%
Water Intake Maintenance (534.050)									
405.19.534.050.31.00	OFFICE & OPERATING SUPPLIES	1,765	1,344	2,200	2,968	2,200	-	2,200	0.0%
405.19.534.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,000	-	1,000	-	1,000	0.0%
405.19.534.050.45.00	RENTALS	-	-	-	253	-		-	0.0%
405.19.534.050.48.00	REPAIR & MAINT- FACILITIES	5,402	-	1,500	6,825	1,500	-	1,500	0.0%
405.19.534.050.48.01	REPAIR & MAINT - EQUIPMENT	-	-	1,000	20	1,000	-	1,000	0.0%
405.19.534.050.48.02	R & M - SOFTWARE/HARDWARE	-	-	-	-	-	-	-	0.0%
Total Water Intake Maintenance		7,167	1,344	5,700	10,066	5,700	-	5,700	0.0%
Water Intake Operations (534.080)									
405.19.534.080.11.00	SALARIES AND WAGES	50,388	42,991	54,516	13,612	56,700	-	56,700	4.0%
405.19.534.080.11.05	SALARIES AND WAGES - PT	-	-	-	145	-	-	-	0.0%
405.19.534.080.12.00	OVERTIME	8,805	8,338	7,000	4,555	7,000	-	7,000	0.0%
405.19.534.080.21.00	PERSONNEL BENEFITS	32,024	28,755	40,118	19,001	37,400	-	37,400	-6.8%
405.19.534.080.21.05	PERSONNEL BENEFITS - PT	-	-	-	19	-	-	-	0.0%
405.19.534.080.24.00	UNIFORMS & CLOTHING	184	77	300	184	200	-	200	-33.3%
405.19.534.080.31.00	OFFICE & OPERATING SUPPLIES	-	415	1,000	1,311	1,000	-	1,000	0.0%
405.19.534.080.32.00	FUEL CONSUMED	3,002	1,905	4,000	1,471	4,000	-	4,000	0.0%
405.19.534.080.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
405.19.534.080.42.00	COMMUNICATIONS	1,235	1,893	1,500	883	1,500	-	1,500	0.0%
405.19.534.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	100	-	100	-	100	0.0%
405.19.534.080.47.00	PUBLIC UTILITY SERVICE	8,494	10,377	9,504	5,920	10,000	-	10,000	5.2%
405.19.534.080.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	-	-	-	-	-	0.0%
405.19.534.080.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	-	0.0%
405.19.534.080.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	-	-	-	0.0%
405.19.534.080.48.02	R & M - SOFTWARE/HARDWARE	-	-	-	-	-	-	-	0.0%
405.19.534.080.49.00	MISCELLANEOUS	61	-	-	-	-	-	-	0.0%
405.19.534.080.49.01	REGISTRATION	-	-	200	26	200	-	200	0.0%
405.19.534.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-	0.0%
Total Water Intake Operations		104,193	94,751	118,238	47,127	118,100	-	118,100	-0.1%
Total Water Intake (19)		111,360	96,095	123,938	57,193	123,800	-	123,800	-0.1%
TOTAL EXPENDITURES		\$ 2,813,582	\$ 2,898,197	\$ 4,891,226	\$1,833,667	\$ 2,701,607	\$ 917,800	\$ 3,619,407	-26.0%
ENDING CASH, DECEMBER 31		7,437,091	7,967,916	6,284,970	7,930,440	5,929,460	-	5,929,460	-5.7%
TOTAL APPROPRIATION		\$ 10,250,673	\$ 10,866,113	\$ 11,176,196	\$9,764,107	\$ 8,631,067	\$ 917,800	\$ 9,548,867	-14.6%

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STORM & SURFACE WATER

Storm & Surface Water Fund 406 Public Works Storm/Surface Water 06

Employees:

Department / Classification	2018 Actual	2019 Actual	2020	2021	2021
			Amended Budget	Budget	Changes from 2020
STORM & SURFACE WATER					
Public Works Director	0.20	0.20	0.15	0.15	0.00
Street/Stormwater Superintendent	0.50	0.50	0.50	0.50	0.00
Public Works Office Manager	0.20	0.20	0.20	0.30	0.10
Community Development Director	0.05	0.15	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.05	-0.05
Storm/Wastewater Collection Specialist	1.00	1.00	1.00	1.00	0.00
Storm/Wastewater Collection Specialist	0.50	0.50	0.50	0.50	0.00
Engineering Tech. III	0.03	0.20	0.03	0.06	0.03
Engineering Tech II	0.00	0.20	0.03	0.06	0.03
Equipment Operator I	0.25	0.25	0.25	0.25	0.00
Equipment Operator II	0.25	0.25	0.25	0.25	0.00
PW Property Maint. Aide (Seasonal)	0.26	0.26	0.26	0.24	-0.02
Total Storm & Surface Water Employees (FTE)	3.24	3.81	3.27	3.36	0.09

Mission and Responsibilities:

The Storm & Surface Water Utility provides planning, design, construction, operation and maintenance for the City's storm drainage system. It also monitors, controls and regulates all discharges that could impact the system or nearby receiving waters. The Storm drainage maintenance includes cleaning, televising, repair and replacing of collection lines and related facilities, cleaning ditches and other drainage channels. The administration and planning function is provided through the management and supervision of all operations and functions of the utility such as capital improvement, planning, reports and regulatory compliance.

2020 Accomplishments:

- Removed numerous hazards and blockages from storm drainage system
- Installed new storm line on Prindle Street and added catch basins
- Installed new storm line on Kelly Avenue and added catch basins
- Identified and replaced several failing brick catch basins
- Cleaned catch basins throughout the city
- Cleaned catch basins in Lewis County through our interlocal agreement

2021 Goals and Objectives:

- Continue to repair/replace storm infrastructure as necessary
- Replace failing storm infrastructure on Pacific Avenue between North Street and Park Street and on Prindle west of Pacific
- Continue ditch cleaning
- Use line camera to continue to inventory the storm system, and identify problems
- Begin GPS survey for accurate mapping of system
- Continue to respond to customer complaints/concerns in a timely manner

Significant Changes 2021:

\$326,298 for storm line replacement of a problematic 24" clay storm line on Pacific Avenue as part of a larger project has been carried forward to 2021.

STORM AND SURFACE WATER FUND
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

STORM AND SURFACE WATER FUND			2020	2020 YTD	2021	Change	%
	2018 Actual	2019 Actual	Amended Budget 2nd	8/31/2020	Adopted Budget	2020-2021	Change 2020-2021
REVENUE SOURCE							
Charges for services	\$ 645,495	\$ 692,787	\$ 677,015	\$ 489,232	\$ 677,015	\$ -	0.0%
Hookup/Connection Charge	1,712	8,997	29,750	2,005	29,750	-	0.0%
Late Fee & Penalties	8,900	6,074	6,700	2,066	6,700	-	0.0%
Interest Earnings	17,371	26,483	22,230	7,813	3,000	(19,230)	-86.5%
Misc. Other Revenues	343	850	-	-	-	-	0.0%
TOTAL REVENUES	\$ 673,821	\$ 735,191	\$ 735,695	\$ 501,116	\$ 716,465	\$ (19,230)	-2.6%
EXPENDITURES							
Salaries & Wages	\$ 182,721	\$ 217,546	\$ 217,931	\$ 137,577	\$ 214,940	\$ (2,991)	-1.4%
Benefits	100,272	107,318	106,220	64,233	117,720	\$ 11,500	10.8%
Supplies	66,118	46,633	55,352	53,202	60,884	\$ 5,532	10.0%
Services	42,534	42,098	47,840	21,797	47,754	(86)	-0.2%
Capital Outlay	30,190	13,886	175,200	4,340	339,302	164,102	93.7%
Interfund Service	85,547	112,318	88,790	70,591	108,500	19,710	22.2%
TOTAL EXPENDITURES	\$ 507,382	\$ 539,799	\$ 691,333	\$ 351,740	\$ 889,100	\$ 197,767	28.6%
Increase (Decrease) in Fund							
Balance	\$ 166,439	\$ 195,392	\$ 44,362	\$ 149,376	\$ (172,635)	\$ (216,997)	-489.2%
Beginning Cash, January 1	\$ 1,098,223	\$ 1,264,662	\$ 1,460,054	\$ 1,460,054	\$ 1,504,416	\$ 44,362	3.0%
ENDING CASH, DECEMBER 31	\$ 1,264,662	\$ 1,460,054	\$ 1,504,416	\$ 1,609,430	\$ 1,331,781	\$ (172,635)	-11.5%

FUND: 406 -STORM AND SURFACE WATER FUND						REVENUES (406)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Changes 2020-2021
REVENUE SOURCE									
Charges for Goods & Services									
406.343.010.01	SINGLE FAMILY RESIDENTIAL	\$ 199,456	\$ 212,082	\$ 199,280	\$ 143,058	\$ 199,280	\$ -	\$ 199,280	0.0%
406.343.010.02	CLOSED NON-SINGLE FAMILY RESID	355,542	374,308	353,570	249,442	353,570	-	353,570	0.0%
406.343.010.03	OPEN NON-SINGLE FAMILY RESID	83,879	99,500	86,690	66,307	86,690	-	86,690	0.0%
406.343.010.23	INTERDEPARTMENTAL - CITY	-	-	29,075	18,707	29,075	-	29,075	0.0%
406.343.010.30	UTILITY HOOK UP/CONNECTION	1,712	8,997	29,750	2,005	29,750	-	29,750	0.0%
406.343.010.93	ADMINISTRATIVE FEE	260	-	190	525	190	-	190	0.0%
406.343.010.96	OTHER ACCTS REC-REPAIRS,ETC	6,358	6,897	8,210	11,193	8,210	-	8,210	0.0%
Total Charges for Goods & Services		647,207	701,784	706,765	491,237	706,765	-	706,765	0.0%
Fines/Forfeitures									
406.359.000.00	LATE PAYMENT FEES	8,900	6,074	6,700	2,066	6,700	-	6,700	-
Total Fines/Forfeitures		8,900	6,074	6,700	2,066	6,700	-	6,700	0.0%
Interest Earnings									
406.361.011.00	INTEREST EARNINGS	17,371	26,483	22,230	7,813	3,000	-	3,000	(1)
Total Interest Earnings		17,371	26,483	22,230	7,813	3,000	-	3,000	-86.5%
Misc. Other Revenues									
406.369.010.00	SALE OF SCRAP OR JUNK	100	659	-	-	-	-	-	-
406.369.010.01	SALE OF SCRAP OR JUNK-Taxed	197	-	-	-	-	-	-	-
Total Misc. Other Revenues		297	659	-	-	-	-	-	0.0%
Agency Deposits									
406.389.030.04	DUE TO STATE - SALES TAX	46	55	-	-	-	-	-	-
Total Agency Deposits		46	55	-	-	-	-	-	0.0%
Proceeds from Sale of Assets									
406.395.020.00	INS RECOVERY - CAPITAL ASSETS	-	136	-	-	-	-	-	-
Total Proceeds from Sales of Assets		-	136	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 673,821	\$ 735,191	\$ 735,695	\$ 501,116	\$ 716,465	\$ -	\$ 716,465	-2.6%
BEGINNING CASH, JANUARY 1		1,098,223	1,264,662	1,460,054	1,460,054	1,504,416	-	1,504,416	3.0%
TOTAL REVENUE APPROPRIATION		\$ 1,772,044	\$ 1,999,853	\$ 2,195,749	\$ 1,961,170	\$ 2,220,881	\$ -	\$ 2,220,881	1.1%

FUND: 406 - STORM AND SURFACE WATER FUND						EXPENDITURES (406)				
DEPARTMENT: 06 - STORMWATER										
				2020						
Account Number	Account Title	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021	
EXPENDITURES										
SSWU Engineering Services										
406.06.531.020.11.00	SALARIES AND WAGES	\$ 1,659	\$ 4,185	\$ 3,672	\$ 2,967	\$ 8,300		\$ 8,300	126.0%	
406.06.531.020.12.00	OVERTIME	\$ -	\$ 173	\$ -	\$ -	-		-	0.0%	
406.06.531.020.21.00	PERSONNEL BENEFITS	1,124	1,650	2,406	840	4,400		4,400	82.9%	
406.06.531.020.24.00	UNIFORMS & CLOTHING	9	4	20	6	30		30	50.0%	
406.06.531.020.31.00	OFFICE & OPERATING SUPPLIES	27	27	123	43	246		246	100.0%	
406.06.531.020.32.00	FUEL CONSUMED	35	32	129	35	258	-	258	100.0%	
406.06.531.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	632	75	180	50	360		360	100.0%	
406.06.531.020.41.00	PROFESSIONAL SERVICES	59	52	90	15	180		180	100.0%	
406.06.531.020.42.00	COMMUNICATIONS	-	9	27	31	54		54	100.0%	
406.06.531.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	6	80	-	159		159	98.8%	
406.06.531.020.44.00	ADVERTISING	3	17	36	6	72		72	100.0%	
406.06.531.020.46.00	INSURANCE	228	91	170	98	300		300	76.5%	
406.06.531.020.48.00	REPAIR & MAINT- FACILITIES	4	-	-	-	-		-	0.0%	
406.06.531.020.48.01	REPAIR & MAINT - EQUIPMENT	-	-	30	-	60		60	100.0%	
406.06.531.020.48.02	R & M - SOFTWARE/HARDWARE	-	656	42	12	84		84	100.0%	
406.06.531.020.49.00	MISCELLANEOUS	135	2	-	-	-		-	0.0%	
406.06.531.020.49.01	REGISTRATION	-	-	60	-	120		120	100.0%	
406.06.531.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	6	503	2	1,005		1,005	99.8%	
406.06.531.020.49.04	GOVT PERMIT & RECORDING FEES	-	-	-	-	-		-	0.0%	
406.06.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	-	158	104	336		336	112.7%	
406.06.594.048.81.00	CAPITAL LEASES - INTEREST	-	-	42	30	68		68	61.9%	
Total SSWU Engineering Services		3,915	6,985	7,768	4,239	16,032	-	16,032	106.4%	
SSWU Administration										
406.06.531.031.11.00	SALARIES AND WAGES	69,513	87,461	82,766	59,680	66,400	-	66,400	-19.8%	
406.06.531.031.11.02	SALARIES AND WAGES - ADM SUPPORT	11,315	11,540	11,544	9,110	18,000		18,000	55.9%	
406.06.531.031.12.00	OVERTIME	-	-	-	-	-		-	0.0%	
406.06.531.031.12.05	OVERTIME - PT	-	-	-	-	-		-	0.0%	
406.06.531.031.21.00	PERSONNEL BENEFITS	27,676	30,222	23,805	14,884	28,800		28,800	21.0%	
406.06.531.031.21.02	PERSONNEL BENEFITS- ADM SUPPORT	6,460	6,605	6,749	5,094	10,700		10,700	58.5%	
406.06.531.031.31.00	OFFICE & OPERATING SUPPLIES	1,173	1,859	1,200	767	1,500		1,500	25.0%	
406.06.531.031.32.00	FUEL CONSUMED	791	577	850	668	1,100		1,100	29.4%	
406.06.531.031.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	50	500	330	500	750	1,250	150.0%	
406.06.531.031.40.16	INTERGOVERNMENTAL-LC EMERGENCY	-	3,220	-	2,774	-		-	0.0%	
406.06.531.031.41.00	PROFESSIONAL SERVICES	110	11,101	-	824	-		-	0.0%	
406.06.531.031.42.00	COMMUNICATIONS	3,019	3,000	2,680	1,721	2,680		2,680	0.0%	
406.06.531.031.43.00	TRAVEL/HOTEL/PER DIEMS	-	107	481	-	481		481	0.0%	
406.06.531.031.44.00	ADVERTISING	169	-	200	-	200	500	700	250.0%	
406.06.531.031.46.00	INSURANCE	6,506	8,379	7,148	6,927	7,148		7,148	0.0%	
406.06.531.031.47.00	PUBLIC UTILITY SERVICE	2,652	2,860	2,700	1,102	2,850		2,850	5.6%	
406.06.531.031.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	2,350	1,438	2,350		2,350	0.0%	
406.06.531.031.48.00	REPAIR & MAINT- FACILITIES	1,272	1,866	-	-	-		-	0.0%	
406.06.531.031.48.01	REPAIR & MAINT - EQUIPMENT	-	319	700	256	700		700	0.0%	
406.06.531.031.48.02	R & M - SOFTWARE/HARDWARE	-	487	1,000	454	1,000	300	1,300	30.0%	
406.06.531.031.49.00	MISCELLANEOUS	129	-	-	78	-		-	0.0%	
406.06.531.031.49.01	REGISTRATION	-	40	470	-	470		470	0.0%	
406.06.531.031.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	119	200	31	200		200	0.0%	
406.06.531.031.49.04	GOVT PERMIT & RECORDING FEES	-	25	326	-	326		326	0.0%	
406.06.531.031.40.03	EXTERNAL TAXES & OPER ASSESS	13,935	10,583	12,025	6,833	10,325		10,325	-14.1%	
Total SSWU Administration		144,720	180,420	157,694	112,971	155,730	1,550	157,280	-0.3%	
SSWU Training										
406.06.531.034.43.00	TRAVEL/HOTEL/PER DIEMS	-	54	300	-	300		300	0.0%	
406.06.531.034.49.00	MISCELLANEOUS	-	-	-	-	-		-	0.0%	
406.06.531.034.49.01	REGISTRATION	-	-	800	-	800		800	0.0%	
406.06.531.034.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	-		-	0.0%	
406.06.531.034.49.04	GOVT PERMIT & RECORDING FEES	-	-	326	-	300		300	-8.0%	
Total SSWU Training		-	54	1,426	-	1,400	-	1,400	-1.8%	

FUND: 406 - STORM AND SURFACE WATER FUND						EXPENDITURES (406)			
DEPARTMENT: 06 - STORMWATER									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
SSWU Maintenance									
406.06.531.035.11.00	SALARIES AND WAGES	98,860	109,490	112,579	63,937	114,200		114,200	1.4%
406.06.531.035.11.05	SALARIES AND WAGES - PT	-	3,090	6,000	-	6,000		6,000	0.0%
406.06.531.035.11.06	SALARIES AND WAGES - VEH MC	415	-	-	1,312	800		800	0.0%
406.06.531.035.12.00	OVERTIME	274	422	750	86	750		750	0.0%
406.06.531.035.12.06	OVERTIME - VEH MECH	86	730	-	111	-		-	0.0%
406.06.531.035.21.00	PERSONNEL BENEFITS	64,886	68,139	72,140	43,074	72,500		72,500	0.5%
406.06.531.035.21.05	PERSONNEL BENEFITS - PT	-	518	1,120	-	1,120		1,120	0.0%
406.06.531.035.21.06	PERSONNEL BENEFITS - VEH MC	126	184	-	341	200		200	0.0%
406.06.531.035.24.00	UNIFORMS & CLOTHING	590	451	600	368	460		460	-23.3%
406.06.531.035.24.06	UNIFORMS & CLOTHING - VEH MC	-	-	-	-	-		-	0.0%
406.06.531.035.31.00	OFFICE & OPERATING SUPPLIES	38,652	22,026	31,200	37,549	35,000		35,000	12.2%
406.06.531.035.32.00	FUEL CONSUMED	12,391	9,957	8,150	5,059	8,150		8,150	0.0%
406.06.531.035.35.00	SMALL TOOLS & MINOR EQUIPMENT	492	1,143	1,020	413	1,020		1,020	0.0%
406.06.531.035.41.00	PROFESSIONAL SERVICES	3,409	824	1,250	-	250		250	-80.0%
406.06.531.035.42.00	COMMUNICATIONS	18	205	120	144	240		240	100.0%
406.06.531.035.43.00	TRAVEL/HOTEL/PER DIEMS	-	16	-	-	-		-	0.0%
406.06.531.035.44.00	ADVERTISING	839	24	100	-	500		500	400.0%
406.06.531.035.45.00	RENTALS	2,298	-	1,500	-	1,500		1,500	0.0%
406.06.531.035.47.00	PUBLIC UTILITY SERVICE	59	12	5,000	-	5,250		5,250	5.0%
406.06.531.035.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	-	-	-		-	0.0%
406.06.531.035.48.00	REPAIR & MAINT- FACILITIES	41	-	-	1,374	-		-	0.0%
406.06.531.035.48.01	REPAIR & MAINT - EQUIPMENT	-	-	1,000	18	1,000		1,000	0.0%
406.06.531.035.48.02	R & M - SOFTWARE/HARDWARE	-	-	500	-	500		500	0.0%
406.06.531.035.49.00	MISCELLANEOUS	103	15	250	-	200		200	-20.0%
406.06.531.035.49.01	REGISTRATION	-	495	-	26	50		50	0.0%
406.06.531.035.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	-		-	0.0%
406.06.531.034.49.04	GOVT PERMIT & RECORDING FEES	-	-	326	-	300		300	-8.0%
Total SSWU Maintenance		223,539	217,741	243,605	153,812	249,990	-	249,990	2.6%
SSWU Operations									
406.06.531.038.31.00	OFFICE & OPERATING SUPPLIES	-	-	-	-	-		-	0.0%
406.06.531.038.31.01	OFFICE & OPERATING SUPPLIES	11,925	7,667	12,000	5,514	12,000		12,000	0.0%
406.06.531.038.48.00	REPAIR & MAINT- FACILITIES	7,500	254	5,000	-	5,000		5,000	0.0%
406.06.531.038.48.01	REPAIR & MAINT - EQUIPMENT	-	420	-	407	-		-	0.0%
Total SSWU Operations		19,425	8,341	17,000	5,921	17,000	-	17,000	0.0%
SSWU Contra Expense Offsets (General Fund)									
406.06.531.091.1A.00	WAGE CONTRA OFFSETS	13,786	19,317	14,430	9,292	14,200		14,200	-1.6%
406.06.531.091.2A.00	BENEFIT CONTRA OFFSETS	7,313	9,630	7,790	4,356	6,700		6,700	-14.0%
406.06.531.091.3A.00	SUPPLIES CONTRA OFFSETS	274	735	250	266	400		400	60.0%
406.06.531.091.4A.00	SERVICES CONTRA OFFSETS	7,196	12,260	4,940	4,906	8,000		8,000	61.9%
Total SSWU Contra Expense Offsets (General Fund)		28,569	41,942	27,410	18,820	29,300	-	29,300	6.9%
SSWU Contra Expense Offsets (Water Fund)									
406.06.531.099.1A.00	WAGE CONTRA OFFSETS	26,029	33,511	27,710	22,283	34,100		34,100	23.1%
406.06.531.099.2A.00	BENEFIT CONTRA OFFSETS	16,848	22,149	16,900	14,706	22,500		22,500	33.1%
406.06.531.099.3A.00	SUPPLIES CONTRA OFFSETS	3,746	3,982	5,250	3,334	5,100		5,100	-2.9%
406.06.531.099.4A.00	SERVICES CONTRA OFFSETS	10,355	10,734	11,520	11,448	17,500		17,500	51.9%
Total SSWU Contra Expense Offsets (Water Fund)		56,978	70,376	61,380	51,771	79,200	-	79,200	29.0%
SSWU Due to State									
406.06.589.030.00.04	DUE TO STATE - SALES TAX	46	54	50	-	-		-	-100.0%
Total SSWU Due to State		46	54	50	-	-	-	-	-100.0%
SSWU Capital Outlays									
406.06.594.031.62.00	BUILDINGS AND STRUCTURES	16,509	590	-	-	-		-	0.0%
406.06.594.031.64.00	MACHINERY & EQUIPMENT	13,681	338	-	-	-		-	0.0%
406.06.594.031.65.00	CONSTRUCTION PROJECT	-	-	175,000	-	-	326,298	326,298	86.5%

FUND: 406 - STORM AND SURFACE WATER FUND						EXPENDITURES (406)			
DEPARTMENT: 06 - STORMWATER									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
406.06.594.038.65.41	CONSTRUCTION PROJECT-ENG SVC	-	12,827	-	4,206	-	12,600	12,600	0.0%
406.06.594.038.71.00	CAPITAL LEASES - PRINCIPAL	-	46	-	-	-	-	-	0.0%
406.06.594.038.81.00	CAPITAL LEASES - INTEREST	-	85	-	-	-	-	-	0.0%
Total SSWU Capital Outlays		30,190	13,886	175,000	4,206	-	338,898	338,898	93.7%
TOTAL EXPENDITURES		\$ 507,382	\$ 539,799	\$ 691,333	\$ 351,740	\$ 548,652	\$ 340,448	\$ 889,100	28.6%
ENDING CASH, DECEMBER 31		1,264,662	1,460,054	1,504,416	1,609,430	1,331,781	-	1,331,781	-11.5%
TOTAL APPROPRIATION		\$ 1,772,044	\$ 1,999,853	\$ 2,195,749	\$ 1,961,170	\$ 1,880,433	\$ 340,448	\$ 2,220,881	1.1%

AIRPORT

Airport Fund 407 Department 09

Employees:

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Budget	2021 Changes from 2020
AIRPORT					
Community Development Director	0.15	0.25	0.00	0.00	0.00
Public Works Director	0.00	0.00	0.20	0.20	0.00
Airport Operations Coordinator	1.00	1.00	1.00	1.00	0.00
Airport Maintenance Technician	1.00	1.00	1.00	1.00	0.00
Office Manager	1.00	1.00	1.00	1.00	0.00
Airport Maintenance Worker	1.00	1.00	1.00	1.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.10	0.00
Summer Intern (Seasonal)	0.25	0.25	0.25	0.25	0.00
Total Airport Employees (FTE)	4.40	4.60	4.55	4.55	0.00

Mission and Responsibilities:

The Airport provides a safe, convenient, secure, properly maintained and professionally managed airport facility that exceeds the expectations of our residents and visitors. The Airport also meets all Federal standards and maintains regulatory compliance.

2020 Accomplishments:

- Successfully negotiated an Offer to Lease for Tract 5-A (Glint Car Wash) for 1 acre of non-aeronautical Airport property, which was approved by the City Council.
- Successfully negotiated an Offer to Lease for a hangar at the Chehalis-Centralia Airport with Seaplane Scenics who plan to offer maintenance, training, sightseeing, and charter services.
- Applied for and received a \$750,000 loan from the Community Aviation Revitalization Board to be used for our upcoming Above-Ground Fuel Storage Project.
- Completed the closing out of FAA paperwork for the Taxiway Realignment Project
- Applied for and received a \$69,000 grant from the CARES Act. These funds were used to pay down the principal loan amount for infrastructure that was performed on Arkansas Way. This principal payment eliminated nearly four years of payments and saved the City nearly \$31,300 in interest.
- Purchased a new Kubota Zero Turn Mower consistent with the 2020 budget.
- Initiated the Above Ground Fuel Storage Project. This project will transition the Airport from underground fuel storage with tanks that have exceeded their expected life expectancy to above-ground fuel storage with twice the capacity.
- Successfully adapted to conducting business during the COVID-19 Pandemic with little disruption to services.
- Hired a new Administrative Assistant for the Chehalis-Centralia Airport.
- Continued to increase fuel sales over the previous year. In spite of a pandemic the Chehalis-Centralia Airport sold nearly double the amount of fuel than was expected.
- Continued to work with the FAA on the Airport Layout Plan (ALP) update and our Exhibit A.
- Facilitated Centralia High School in applying for and being approved to instruct the aviation based STEM program created by the Aircraft Owners and Pilots Association (AOPA) and Purdue University. Prior to COVID-19 W.F. West had approximately 40 students enrolled in their program and we would have expected Centralia to have at least 40 students as well.

2021 Goals and Objectives:

- Work to continue development of the non-aeronautical portion of the Chehalis-Centralia Airport.
- Work with the owners of Glint Car Wash in developing their new site located at 625 NW Arkansas Way, which is leased from the City.
- Complete the transition process to an above-ground fuel storage system with an updated fuel terminal for improved efficiency and environmental safety
- Enhance the observation area located on the south end of the Chehalis-Centralia Airport
- Renew efforts to engage the community at the Airport with planned events such as Leap the Levee, ChehalisFest, and Horsepower Fest.
- Attract private investment in the Airport with the addition of executive hangars and T-hangars
- Attract additional aeronautical businesses to the Chehalis-Centralia Airport

Significant Changes 2021:

Notable changes since the last fiscal year include:

- Estimated expenditures are increased in the preparation of significant investment necessary to the Above-Ground Fuel Storage Project.

AIRPORT FUND
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

AIRPORT FUND	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Adopted Budget	Change 2020-2021	% Change 2020-2021
REVENUE SOURCE							
Intergovernmental Grants	\$ 400,937	\$ 2,452,599	\$ 172,500	\$ 196,575	\$ -	(172,500)	-100.0%
Fuel Sales	524,221	637,451	615,000	527,494	650,000	35,000	5.7%
Rents and Leases	1,152,429	1,187,336	1,143,344	745,964	1,198,611	55,267	4.8%
Interest Earnings	10,971	25,600	1,750	7,354	3,000	1,250	71.4%
Miscellaneous Revenues	43,820	2,598	1,300	264	1,300	-	0.0%
Interfund Loan	279,427	-	-	-	-	-	0.0%
Refundable Deposit	100,000	46	15,256	15,256	-	(15,256)	-100.0%
Custodial Receipts	190,623	203,915	190,700	138,881	-	(190,700)	-100.0%
Other Financing Source	1,620	945	500,000	-	250,000	(250,000)	-50.0%
Transfers in	-	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 2,704,048	\$ 4,510,490	\$ 2,639,850	\$ 1,631,788	\$ 2,102,911	\$ (536,939)	-20.3%
EXPENDITURES							
Salaries & Wages	\$ 213,265	\$ 260,276	\$ 263,942	\$ 165,592	\$ 272,100	8,158	3.1%
Benefits	116,799	142,870	146,541	86,898	125,900	(20,641)	-14.1%
Supplies	443,781	548,657	551,600	442,869	571,600	20,000	3.6%
Services	189,153	164,593	203,210	137,975	185,895	(17,315)	-8.5%
Capital Outlay	412,733	2,866,801	650,500	68,884	713,500	63,000	9.7%
Interfund Loan Repayment	18,196	73,841	73,600	48,525	72,787	(813)	-1.1%
Debt Service	334,743	26,683	95,685	17,788	26,683	(69,002)	-72.1%
Custodial Disbursement	190,628	204,009	190,700	108,403	-	(190,700)	-100.0%
Interfund Service	104,957	104,548	103,460	64,397	100,400	(3,060)	-3.0%
Refund Deposits	-	-	-	100,076	-	-	0.0%
TOTAL EXPENDITURES	\$ 2,024,255	\$ 4,392,278	\$ 2,279,238	\$ 1,241,407	\$ 2,068,865	\$ (210,373)	-9.2%
Increase (Decrease) in Fund							
Balance	\$ 679,793	\$ 118,212	\$ 360,612	\$ 390,381	\$ 34,046	\$ (326,566)	-90.6%
Beginning Cash, January 1	\$ 371,625	\$ 1,051,418	\$ 1,169,630	\$ 1,169,630	\$ 1,530,242	\$ 360,612	30.8%
ENDING CASH, DECEMBER 31	\$ 1,051,418	\$ 1,169,630	\$ 1,530,242	\$ 1,560,011	\$ 1,564,288	\$ 34,046	2.2%

FUND: 407 - AIRPORT FUND					REVENUES (407)					
		2020						2021		
Account Number	Account Title	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	Adopted Budget	% Change 2020-2021	
REVENUE SOURCE										
Intergovernmental Revenues										
407.331.020.00	FAA AIRPORT IMPROVEMENT GRANT	\$ 18,034	\$ 2,403,980	\$ 172,500	\$ 49,689	\$ -	\$ -	\$ -	-100.0%	
407.334.002.70	STATE RCO GRANT	114,600	-	-	-	-	-	-	0.0%	
407.334.003.60	STATE DOT GRANTS	12,839	-	-	139,184	-	-	-	0.0%	
407.337.009.36	Lewis County Board of Commissioners	37,485	-	-	-	-	-	-	0.0%	
407.337.009.38	DISTRESSED COUNTIES - DISCOVERY!	217,979	48,619	-	7,702	-	-	-	0.0%	
Total Intergovernmental Revenues		400,937	2,452,599	172,500	196,575	-	-	-	-100.0%	
Charges for Goods and Services										
407.322.040.00	RIGHT-OF-WAY OCCUPANCY PERMITS	-	-	-	-	-		-	0.0%	
407.344.050.00	FUEL SALES	524,221	637,451	615,000	527,494	650,000		650,000	5.7%	
407.344.050.01	FUEL FOR RENTAL CARS	-	-	-	-	-		-	0.0%	
407.347.030.00	CULTURE & RECREATION REVENUE	1,082	1,145	1,000	-	1,000		1,000	0.0%	
Total Charges for Goods and Services		525,303	638,596	616,000	527,494	651,000	-	651,000	5.7%	
Rents & Leases										
407.344.060.01	RENTAL CAR FEES	1,530	420	500	660	500		500	0.0%	
407.344.060.02	PARKING/DEPOSITS	-	-	150	-	150		150	0.0%	
407.344.060.03	HANGARS	97,165	103,704	116,501	87,371	121,301		121,301	4.1%	
407.344.060.04	CAPITAL LEASE RECEIPTS	1,050,964	1,076,862	1,022,263	656,583	1,072,730		1,072,730	4.9%	
407.344.060.05	OTHER RENTS/USES	2,770	1,350	3,930	1,350	3,930		3,930	0.0%	
407.344.060.06	LEASE DEPOSITS (NON-REFUNDABLE)	-	5,000	-	-	-		-	0.0%	
Total Rents and Leases		1,152,429	1,187,336	1,143,344	745,964	1,198,611	-	1,198,611	4.8%	
Penalties										
407.359.000.00	Other Fines	60	103	-	89	-		-	0.0%	
Total Penalties		60	103	-	89	-	-	-	-	
Interest Earnings									0.0%	
407.361.011.00	INTEREST EARNINGS	10,971	25,600	1,750	7,354	3,000		3,000	71.4%	
Total Interest Earnings		10,971	25,600	1,750	7,354	3,000	-	3,000	71.4%	
Other Misc. Revenues										
407.369.091.00	MISCELLANEOUS INCOME	42,603	1,350	300	175	300		300	0.0%	
407.369.091.04	OTHER MISC REV - TAXED	75	-	-	-	-		-	0.0%	
Total Misc Revenues		42,678	1,350	300	175	300	-	300	0.0%	
Interfund Loans										
407.381.010.05	INTERFUND LOAN PROCEED -405	279,427	-	-	-	-		-	0.0%	
Total Interfund Loan		279,427	-	-	-	-	-	-	0.0%	
Refundable Deposits										
407.382.010.00	Lease Deposit-Refundable	-	-	15,256	15,256	-		-	-100.0%	
407.389.010.01	LEASE ESCROW DEPOSIT	100,000	46	-	-	-		-	0.0%	
Total Refundable Deposits		100,000	46	15,256	15,256	-	-	-	-100.0%	
Agency Deposits										
407.389.030.00	RENTAL CAR TAX	90	25	30	39	-		-	-100.0%	
407.389.030.04	DUE TO STATE - SALES TAX	43,113	52,305	43,950	43,309	-		-	-100.0%	
407.389.030.06	LEASEHOLD EXCISE TAX LIABILITY	147,420	151,585	146,720	95,533	-		-	-100.0%	
Total Agency Deposits		290,623	203,961	190,700	138,881	-	-	-	-100.0%	
Other Financing Source										
407.391.080.05	INTERGOVN'T LOAN - CARB LOAN	-	-	500,000	-	-	250,000	250,000	-50.0%	
407.391.090.00	PROCEEDS OF L/T DEBT-FILL PROJECT	1,620	-	-	-	-	-	-	0.0%	
407.395.010.00	PROCEEDS FROM SALES OF CAP ASSETS	-	945	-	-	-		-	0.0%	
Total Other Financing Source		1,620	945	500,000	-	-	250,000	250,000	-50.0%	
TOTAL REVENUES		\$ 2,704,048	\$ 4,510,490	\$ 2,639,850	\$ 1,631,788	\$ 1,852,911	\$ 250,000	\$ 2,102,911	-20.3%	
BEGINNING CASH, JANUARY 1		371,625	1,051,418	1,169,630	1,169,630	1,530,242	-	1,530,242	30.8%	
TOTAL APPROPRIATION WITH FUND BALANCE		\$ 3,075,673	\$ 5,561,908	\$ 3,809,480	\$ 2,801,418	\$ 3,383,153	\$ 250,000	\$ 3,633,153	-4.6%	

FUND: 407- AIRPORT FUND						EXPENDITURES (407)			
DEPARTMENT: VARIOUS (09, 9A)									
Account Number	Account Titles	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
General Administration									
407.09.546.010.11.00	SALARIES AND WAGES	\$ 203,224	\$ 156,063	\$ 166,390	\$ 101,187	\$ 166,000		\$ 166,000	-0.2%
407.09.546.010.11.05	SALARIES AND WAGES - PT	9,319	6,915	-	-	-		-	0.0%
407.09.546.010.21.00	PERSONNEL BENEFITS	115,739	77,070	79,914	46,200	63,100		63,100	-21.0%
407.09.546.010.21.05	PERSONNEL BENEFITS - PT	1,060	868	-	-	-		-	0.0%
407.09.546.010.24.00	UNIFORMS & CLOTHING	722	320	500	-	500		500	0.0%
407.09.546.010.31.00	OFFICE & OPERATING SUPPLIES	30,849	7,141	6,000	1,535	6,000		6,000	0.0%
407.09.546.010.32.00	FUEL CONSUMED	5,888	1,125	1,100	359	1,100		1,100	0.0%
407.09.546.010.33.00	FUEL PURCHASED FOR RESALE	398,971	498,278	505,000	422,875	525,000		525,000	4.0%
407.09.546.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	8,073	3,733	4,500	2,477	1,000	7,000	8,000	77.8%
407.09.546.010.41.00	PROFESSIONAL SERVICES	85,911	33,741	50,000	35,033	40,000		40,000	-20.0%
407.09.546.010.41.50	PROFESSIONAL SERVICES - AUDIT	-	-	9,000	6,198	-		-	-100.0%
407.09.546.010.42.00	COMMUNICATIONS	5,993	7,697	7,500	4,896	8,500		8,500	13.3%
407.09.546.010.43.00	TRAVEL/HOTEL/PER DIEMS	977	2,044	4,000	(170)	4,000		4,000	0.0%
407.09.546.010.49.05	PROMOTIONAL HOSTING	-	668	1,250	37	1,250		1,250	0.0%
407.09.546.010.44.00	ADVERTISING	2,686	2,050	5,000	283	5,000		5,000	0.0%
407.09.546.010.45.00	OPERATING RENTALS/LEASES	2,481	234	550	-	550		550	0.0%
407.09.546.010.46.00	INSURANCE	24,534	32,020	33,640	36,460	28,000		28,000	-16.8%
407.09.546.010.47.00	PUBLIC UTILITY SERVICE	18,167	23,396	24,650	14,646	25,000		25,000	1.4%
407.09.546.010.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	350	2,655	3,500		3,500	900.0%
407.09.546.010.48.00	REPAIR & MAINT- FACILITIES	23,399	9,262	-	757	-		-	0.0%
407.09.546.010.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	429	-		-	0.0%
407.09.546.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	2,116	1,000	1,209	1,500		1,500	50.0%
407.09.546.010.49.00	MISCELLANEOUS	8,355	7,202	500	16	500		500	0.0%
407.09.546.010.49.01	REGISTRATION	285	1,556	4,200	979	2,200		2,200	-47.6%
407.09.546.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	1,499	3,000	1,434	3,000		3,000	0.0%
407.09.546.010.49.03	MISCELLANEOUS - CC FEES	7,705	10,690	13,375	11,479	13,750		13,750	2.8%
407.09.546.010.49.04	GOV/RECORDING FEES	-	248	200	2,792	1,000		1,000	400.0%
407.09.546.010.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	5,763	-	-	-	-		-	0.0%
407.09.546.010.40.03	EXTERNAL TAXES & OPER ASSESS	2,637	3,092	3,250	2,252	6,400		6,400	96.9%
Total General Administration		962,738	889,028	924,869	696,018	906,850	7,000	913,850	-1.2%
Contra Expense Offsets (General Fund)									
407.09.546.091.1A.00	WAGE CONTRA OFFSETS	49,737	48,224	49,150	30,447	46,600		46,600	-5.2%
407.09.546.091.2A.00	BENEFIT CONTRA OFFSETS	30,621	28,253	31,750	17,601	26,900		26,900	-15.3%
407.09.546.091.3A.00	SUPPLIES CONTRA OFFSETS	1,015	1,722	880	758	1,200		1,200	36.4%
407.09.546.091.4A.00	SERVICES CONTRA OFFSETS	23,584	26,349	21,680	15,591	25,700		25,700	18.5%
Total Contra Expense Offsets (General Fund)		104,957	104,548	103,460	64,397	100,400	-	100,400	-3.0%
Educational Activities									
407.09.571.010.41.00	PROFESSIONAL SERVICES	260	466	-	-	-		-	0.0%
Total Educational Activities		260	466	-	-	-	-	-	0.0%
Refund of Deposits									
407.09.589.010.01.00	REFUND OF DEPOSITS	-	-	-	100,076	-		-	0.0%
Total Educational Activities		-	-	-	100,076	-	-	-	0.0%
Due to Other Agencies									
407.09.589.030.00.04	DUE TO STATE - SALES TAX	43,118	52,399	43,950	37,618	-		-	-100.0%
407.09.589.030.00.06	LEASEHOLD EXCISE TAX LIABILITY	147,420	151,585	146,720	70,760	-		-	-100.0%
407.09.589.030.00.10	RENTAL CAR TAXES	90	25	30	25	-		-	-100.0%
Total Due to Other Agencies		190,628	204,009	190,700	108,403	-	-	-	-100.0%
Debt Service Payments - Principal									
407.09.581.020.05.00	INTERFUND LOAN REPAYMENT - 405	16,590	68,308	69,490	46,173	70,911		70,911	2.0%
407.09.591.046.71.00	PRINCIPAL - G.O. BONDS	-	-	-	-	-		-	0.0%
407.09.591.046.71.01	PRINCIPAL - ARKANSAS WAY	15,815	16,296	85,793	11,138	19,422		19,422	-77.4%
407.09.591.046.71.02	LOAN PRINCIPAL - TRACT 5A	297,042	-	-	-	-		-	0.0%
Total Debt Service Payment - Principal		329,447	84,604	155,283	57,311	90,333	-	90,333	-41.8%
Debt Service Payment - Interest									
407.09.592.046.83.00	INTEREST - L/T EXTERNAL DEBT	-	-	-	-	-		-	0.0%
407.09.592.046.83.01	INTEREST - ARKANSAS WAY	10,868	10,387	9,892	6,650	7,261		7,261	-26.6%
407.09.592.046.83.02	LOAN INTEREST - TRACT 5A	11,018	-	-	-	-		-	0.0%

FUND: 407- AIRPORT FUND					EXPENDITURES (407)				
DEPARTMENT: VARIOUS (09, 9A)									
Account Number	Account Titles	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One- Time	2021 Adopted Budget	% Change 2020-2021
407.09.592.046.83.05	INTERFUND LOAN INTEREST - 405 FUND	1,606	5,533	4,110	2,352	1,876	-	1,876	-54.4%
Total Debt Service Payment - Interest		23,492	15,920	14,002	9,002	9,137	-	9,137	-34.7%
Capital Outlays									
407.09.594.046.62.00	BUILDINGS AND STRUCTURES	-	1,033,303	-	15,851	-	-	-	0.0%
407.09.594.046.63.00	OTHER IMPROVEMENTS	393,246	1,763,092	116,000	38,292	-	10,000	10,000	-91.4%
407.09.594.046.63.01	OTHER IMPROVEMENTS	2,069	273	-	-	-	700,000	700,000	0.0%
407.09.594.046.64.00	MACHINERY & EQUIPMENT	17,418	70,133	534,500	14,741	-	-	-	-100.0%
Total Capital Outlays		412,733	2,866,801	650,500	68,884	-	710,000	710,000	9.1%
Maintenance									
407.9A.546.010.11.00	SALARIES AND WAGES	-	96,477	96,552	64,368	101,000	4,100	105,100	8.9%
407.9A.546.010.11.05	SALARIES AND WAGES - PT	-	-	-	-	-	-	-	0.0%
407.9A.546.010.12.00	OVER TIME	-	166	-	37	-	-	-	0.0%
407.9A.546.010.21.00	PERSONNEL BENEFITS	-	64,932	66,627	40,698	62,500	300	62,800	-5.7%
407.9A.546.010.21.05	PERSONNEL BENEFITS - PT	-	-	-	-	-	-	-	0.0%
407.9A.546.010.24.00	UNIFORMS & CLOTHING	-	335	500	-	500	-	500	0.0%
407.9A.546.010.31.00	OFFICE & OPERATING SUPPLIES	-	25,976	20,000	9,651	20,000	-	20,000	0.0%
407.9A.546.010.32.00	FUEL CONSUMED	-	4,903	6,000	2,196	6,000	-	6,000	0.0%
407.9A.546.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	7,501	9,000	3,776	9,000	-	9,000	0.0%
407.9A.546.010.41.00	PROFESSIONAL SERVICES	-	930	27,745	6,817	27,745	-	27,745	0.0%
407.9A.546.010.42.00	COMMUNICATIONS	-	-	-	-	-	-	-	0.0%
407.9A.546.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	-	-	-	-	-	0.0%
407.9A.546.010.44.00	ADVERTISING	-	-	-	-	-	-	-	0.0%
407.9A.546.010.45.00	RENTALS	-	2,695	6,000	129	6,000	-	6,000	0.0%
407.9A.546.010.46.00	INSURANCE	-	-	-	-	-	-	-	0.0%
407.9A.546.010.48.00	REPAIR & MAINT - FACILITIES	-	21,304	6,000	9,398	6,000	-	6,000	0.0%
407.9A.546.010.48.01	REPAIR & MAINT - EQUIPMENT	-	1,683	2,000	246	2,000	-	2,000	0.0%
407.9A.546.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	-	-	-	-	-	-	0.0%
407.9A.546.010.49.00	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
407.9A.546.010.49.01	REGISTRATION	-	-	-	-	-	-	-	0.0%
407.9A.546.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-	0.0%
Total Maintenance		-	226,902	240,424	137,316	240,745	4,400	245,145	2.0%
TOTAL EXPENDITURES		\$ 2,024,255	\$ 4,392,278	\$ 2,279,238	\$ 1,241,407	\$ 1,347,465	\$ 721,400	\$ 2,068,865	-9.2%
ENDING CASH, DECEMBER 31		1,051,418	1,169,630	1,530,242	1,560,011	1,564,288	-	1,564,288	2.2%
TOTAL APPROPRIATION WITH FUND BALANCE		\$ 3,075,673	\$ 5,561,908	\$ 3,809,480	\$ 2,801,418	\$ 2,911,753	\$ 721,400	\$ 3,633,153	-4.6%

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FIDUCIARY FUND TYPES

Fiduciary Funds account for assets held in a trustee or agency capacity for others, and therefore, cannot be used to support the City's own programs.

PENSION TRUST FUND

Pension Trust Funds account for the operation of a trust established for employee retirement benefits.

Firemen's Pension Fund – This fund is used to account for the accumulation of resources for excess pension benefit payments to qualified firefighters and their survivors.

CUSTODIAL FUNDS

Custodial Funds account for funds held in a fiduciary capacity for others by the City.

Custodial Court Fund - This fund is used to account for municipal court funds not belonging to the City.

Custodial Other Agency Fund - This fund is used to account for revenues, other than court, collected on behalf of other agencies such as sales and leasehold excise taxes and other fees.

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FIREMEN'S PENSION

Firemen's Pension Fund 611 Department 36

Purpose:

This fund is used solely to pay the supplemental pension payments for retired firefighters that were covered under the City's retirement plan in place before the existence of the state-wide Law Enforcement Officers and Firefighters plan (LEOFF 1). There are currently three (3) retired pre-LEOFF firefighters who are eligible to receive benefits from this fund.

Background:

Funding was provided with a property tax rate of \$22.5 cents per \$1,000 of assessed value from the City's regular property tax levy and the annual Fire Insurance Premium Tax distribution from the state is received by this fund.

SSB No.5894 was passed effective July 28, 2019 which authorizes the use of the access fund over the pension obligation to pay for LEOFF 1 medical benefits under RCW 41.26.150(1). Excess funds over the amount required by the actuarial study is planned to be transferred to a new restricted fund LEOFF 1 OPEB Reserve Fund.

In October 2019, actuarial valuation of the City of Chehalis Firefighter's Pension Fund was performed by Milliman, Inc. The actuarial valuation report provided that as of January 1, 2019, the actuarial present value of future excess pension benefits to be provided by the City is \$152,453. The actuarial study further provided that firefighter retiree medical and long-term care benefits may be paid from the excess pension fund, up to \$78,000 per year for the next 10 years. With the 2020 budget adoption, the City Council authorized the use of the future pension levy for LEOFF 1 OPEB benefits and transfer the excess funds from the Firemen's Pension Fund to the LEOFF 1 OPEB Reserve Fund to pay LEOFF 1 medical benefits as per recommended by the actuarial report.

2021 Goals and Objectives:

The total 2021 budget for the Firemen's Pension Fund is **\$91,300**, which includes a \$78,000 transfer out to the LEOFF1 OPEB Reserve Fund for medical benefits and a \$13,300 for pre-LEOFF firefighter retiree's supplemental pension benefits.

FIREMEN'S PENSION FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

			2020		2021		%
	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021
Firemen's Pension Fund							
REVENUE SOURCE							
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Insurance Premium Tax	13,832	-	-	-	-	-	0.0%
Interest Earnings	11,583	17,908	17,500	4,843	1,930	(15,570)	-89.0%
Contribution from GF Prop Tax	156,379	162,518	-	-	-	-	0.0%
Contribution from GF Fire Ins Tax	-	13,934	14,875	-	13,550	(1,325)	-8.9%
TOTAL REVENUES	\$ 181,794	\$ 194,360	\$ 32,375	\$ 4,843	\$ 15,480	\$ (16,895)	-52.2%
EXPENDITURES							
Benefits	\$ 33,805	\$ 50,036	\$ 12,770	\$ 6,908	\$ 13,300	\$ 530	4.2%
Services	-	8,500	-	-	-	-	0.0%
Transfers Out	-	-	67,500	67,500	78,000	10,500	15.6%
TOTAL EXPENDITURES	\$ 33,805	\$ 58,536	\$ 80,270	\$ 74,408	\$ 91,300	\$ 11,030	13.7%
Increase (decrease) in Fund							
Balance	\$ 147,989	\$ 135,824	\$ (47,895)	\$ (69,565)	\$ (75,820)	\$ (27,925)	58.3%
Beginning Cash, January 1	\$ 729,330	\$ 877,319	\$ 1,013,143	\$ 1,013,143	\$ 965,248	\$ (47,895)	-4.7%
ENDING CASH, DECEMBER 31	\$ 877,319	\$ 1,013,143	\$ 965,248	\$ 943,578	\$ 889,428	\$ (75,820)	-7.9%

FUND: 611 - FIREMEN'S PENSION FUND					REVENUES (611)				
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Intergovernmental Revenues									
611.336.006.91	FIRE INSURANCE PREMIUM TAX	13,832	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		13,832	-	-	-	-	-	-	0.0%
Interest Earnings									
611.361.011.00	INTEREST EARNINGS	11,583	17,908	17,500	4,843	1,930	-	1,930	-89.0%
Total Interest Earnings		11,583	17,908	17,500	4,843	1,930	-	1,930	-89.0%
Contributions									
611.369.070.01	PENSION CONTRIBUTION - GF PROP TAX	156,379	162,518	-	-	-	-	-	0.0%
611.369.070.02	PENSION CONTRIBUTION - FIRE INS TAX	-	13,934	14,875	-	13,550	-	13,550	-8.9%
Total Contributions		156,379	176,452	14,875	-	13,550	-	13,550	-8.9%
TOTAL REVENUES		\$ 181,794	\$ 194,360	\$ 32,375	\$ 4,843	\$ 15,480	\$ -	\$ 15,480	-52.2%
BEGINNING CASH, JANUARY 1		\$ 729,330	\$ 877,319	\$ 1,013,143	\$ 1,013,143	\$ 965,248	\$ -	\$ 965,248	-4.7%
TOTAL REVENUE APPROPRIATION		\$ 911,124	\$ 1,071,679	\$ 1,045,518	\$ 1,017,986	\$ 980,728	\$ -	\$ 980,728	-6.2%

FUND: 611 - FIREMEN'S PENSION FUND						EXPENDITURES (611)			
DEPARTMENT: 36 FIREMEN'S PENSION									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Administration									
611.36.517.020.41.00	PROFESSIONAL SERVICES	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Administration		-	8,500	-	-	-	-	-	0.0%
Pension & Medical Benefits									
611.36.517.021.29.01	PENSION & DISABILITY - MEDICAL	27,665	30,146	-	-	-	-	-	0.0%
611.36.517.021.29.02	PENSION & DISABILITY - PENSION	6,140	19,890	12,770	6,908	13,300	-	13,300	4.2%
Total Pension & Medical Benefits		33,805	50,036	12,770	6,908	13,300	-	13,300	4.2%
Transfers Out									
611.36.597.000.05.15	TRANSFERS OUT - FUND 115	-	-	67,500	67,500	78,000	-	78,000	15.6%
Total Transfers Out		-	-	67,500	67,500	78,000	-	78,000	15.6%
TOTAL EXPENDITURES		\$ 33,805	\$ 58,536	\$ 80,270	\$ 74,408	\$ 91,300	\$ -	\$ 91,300	13.7%
ENDING CASH, DECEMBER 31		\$ 877,319	\$ 1,013,143	\$ 965,248	\$ 943,578	\$ 889,428	\$ -	\$ 889,428	-7.9%
TOTAL APPROPRIATION		\$ 911,124	\$ 1,071,679	\$ 1,045,518	\$ 1,017,986	\$ 980,728	\$ -	\$ 980,728	-6.2%

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CUSTODIAL COURT FUND

Fund 633

Purpose:

Funds received by the Municipal Court that do not belong to the City of Chehalis are held in this fund until it can be determined who should receive them. Then they are disbursed to the proper person or entity.

Significant Changes 2021:

Starting 2020, only the state portion of the Court revenues and bail money deposits that are owed to individuals are receipted in this fund.

CUSTODIAL COURT FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

			2020		2021		%
	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021
Custodial Court Fund							
REVENUE SOURCE							
Court Receipts	\$ 274,040	\$ 312,437	\$ 275,340	\$ 149,653	\$ 95,800	\$ (179,540)	-65.2%
Bail Money Deposits	-	-	-	-	8,000	8,000	0.0%
TOTAL REVENUES	\$ 274,040	\$ 312,437	\$ 275,340	\$ 149,653	\$ 103,800	\$ (171,540)	-62.3%
EXPENDITURES							
Court Revenue Remittance	\$ 280,816	\$ 310,551	\$ 272,510	\$ 146,018	\$ 95,800	\$ (176,710)	-64.8%
Bail Bond Refunded	-	-	-	-	8,000	8,000	0.0%
TOTAL EXPENDITURES	\$ 280,816	\$ 310,551	\$ 272,510	\$ 146,018	\$ 103,800	\$ (168,710)	-61.9%
Increase (decrease) in Fund Balance							
Balance	\$ (6,776)	\$ 1,886	\$ 2,830	\$ 3,635	\$ -	\$ (2,830)	-100.0%
Beginning Cash, January 1	\$ 10,890	\$ 4,114	\$ 6,000	\$ 6,000	\$ 8,830	\$ 2,830	47.2%
ENDING CASH, DECEMBER 31	\$ 4,114	\$ 6,000	\$ 8,830	\$ 9,635	\$ 8,830	\$ -	0.0%

FUND: 633 - CUSTODIAL COURT FUND						REVENUES (633)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Total Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Interest Earnings									
633.361.011.00	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Interest Earnings		-	-	-	-	-	-	-	0.0%
State Court Revenues									
633.389.030.00	DUE TO STATE - COURT REVENUE	274,040	312,437	275,340	149,653	-	-	-	-100.0%
633.386.000.10	DUE TO STATE - AUTO THEFT PREVENTION	-	-	-	-	2,900		2,900	0.0%
633.386.000.11	DUE TO STATE-ACCESS COMM/MULTITRANS	-	-	-	-	500		500	0.0%
633.386.000.12	DUE TO STATE - CRIME VICTIMS	-	-	-	-	2,100		2,100	0.0%
633.386.000.20	DUE TO STATE - DISTRACTED DRIVING PREV	-	-	-	-	-		-	0.0%
633.386.000.82	DUE TO STATE- VEHICLE LICENSE FRAUD	-	-	-	-	100		100	0.0%
633.386.000.83	DUE TO STATE - TRAUMA CARE	-	-	-	-	2,000		2,000	0.0%
633.386.000.89	DUE TO STATE - IT MC SAFETY	-	-	-	-	-		-	0.0%
633.386.000.90	DUE TO STATE - DOMESTIC VIOLENCE PREV	-	-	-	-	100		100	0.0%
633.386.000.91	DUE TO STATE - STATE REMIT - COURT	-	-	-	-	46,100		46,100	0.0%
633.386.000.92	DUE TO STATE - PSEA	-	-	-	-	21,800		21,800	0.0%
633.386.000.94	DUE TO STATE - HWY SAFETY	-	-	-	-	1,000		1,000	0.0%
633.386.000.96	DUE TO STATE - LAB/BLOOD BREATH	-	-	-	-	2,500		2,500	0.0%
633.386.000.97	DUE TO STATE - JIS	-	-	-	-	14,100		14,100	0.0%
633.386.000.98	DUE TO STATE - DNA DATABASE ACCOUNT	-	-	-	-	2,000		2,000	0.0%
633.386.000.99	DUE TO STATE - SCHOOL ZONE SAFETY	-	-	-	-	600		600	0.0%
Total State Court Revenues		274,040	312,437	275,340	149,653	95,800	-	95,800	-65.2%
Bail Bond Deposit									
633.382.010.00	Bail Bond Deposit	-	-	-	-	8,000		8,000	0.0%
Total Bail Bond Deposit		-	-	-	-	8,000	-	8,000	0.0%
TOTAL REVENUES		\$ 274,040	\$ 312,437	\$ 275,340	\$ 149,653	\$ 103,800	\$ -	\$ 103,800	-62.3%
BEGINNING CASH, JANUARY 1		\$ 10,890	\$ 4,114	\$ 6,000	6,000	\$ 8,830	\$ -	\$ 8,830	47.2%
TOTAL APPROPRIATION		\$ 284,930	\$ 316,551	\$ 281,340	\$ 155,653	\$ 112,630	\$ -	\$ 112,630	-60.0%

FUND: 633 - CUSTODIAL COURT FUND						EXPENDITURES (633)			
DEPARTMENT: 00 NON-DEPARTMENTAL									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Court Remittance									
633.00.589.030.00.00	DUE TO OTHER ENTITIES	\$ 280,816	\$ 310,551	\$ 272,510	\$ 146,018	\$ -		\$ -	-100.0%
633.00.586.000.00.10	DUE TO STATE - AUTO THEFT PREV	-	-	-	-	2,900		2,900	0.0%
633.00.586.000.00.11	DUE TO STATE-ACCESS COMM/MULTITRANS	-	-	-	-	500		500	0.0%
633.00.586.000.00.12	DUE TO STATE-CRIME VICTIMS	-	-	-	-	2,100		2,100	0.0%
633.00.586.000.00.20	DUE TO STATE-DISTRACTED DRIVING PREV	-	-	-	-	-		-	0.0%
633.00.586.000.00.82	DUE TO STATE-VEH LICENSE FRAUD	-	-	-	-	100		100	0.0%
633.00.586.000.00.83	DUE TO STATE - TRAUMA CARE	-	-	-	-	2,000		2,000	0.0%
633.00.586.000.00.90	DUE TO STATE - DOMESTIC VIOLENCE PREV	-	-	-	-	100		100	0.0%
633.00.586.000.00.91	DUE TO STATE - ST REMIT - COURT	-	-	-	-	46,100		46,100	0.0%
633.00.586.000.00.92	DUE TO OTHER ENTITIES	-	-	-	-	21,800		21,800	0.0%
633.00.586.000.00.94	DUE TO STATE - HWY SAFETY	-	-	-	-	1,000		1,000	0.0%
633.00.586.000.00.96	DUE TO STATE - LAB/BLOOD BREATH	-	-	-	-	2,500		2,500	0.0%
633.00.586.000.00.97	DUE TO STATE - JIS	-	-	-	-	14,100		14,100	0.0%
633.00.586.000.00.98	DUE TO STATE - DNA DATABASE ACCT	-	-	-	-	2,000		2,000	0.0%
633.00.586.000.00.99	DUE TO STATE - SCHOOL ZONE SAFETY	-	-	-	-	600		600	0.0%
Total Court Remittance		280,816	310,551	272,510	146,018	95,800	-	95,800	-64.8%
Bail Bond Deposit Release									
633.01.582.010.00.01	Bail Bond Deposit Refund	-	-	-	-	8,000		8,000	0.0%
Total Bail Bond Deposit Release		-	-	-	-	8,000	-	8,000	0.0%
TOTAL EXPENDITURES		\$ 280,816	\$ 310,551	\$ 272,510	\$ 146,018	\$ 103,800	\$ -	\$ 103,800	-61.9%
ENDING CASH, DECEMBER 31		\$ 4,114	\$ 6,000	\$ 8,830	\$ 9,635	\$ 8,830	\$ -	\$ 8,830	0.0%
TOTAL APPROPRIATION		\$ 284,930	\$ 316,551	\$ 281,340	\$ 155,653	\$ 112,630	\$ -	\$ 112,630	-60.0%

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CUSTODIAL OTHER AGENCY FUND

Fund 634

Purpose:

This fund was established in 2020 to implement the mandated fiduciary reporting for monies collected for other agencies except the state court revenues. This includes sales and leasehold excise taxes and other fees collected on behalf of other agencies for remittance to them.

Significant Changes 2021:

The 2021 estimated receipts and disbursements are \$206,805 in equal amount. There is no anticipated fund balance at the end of the year, as monies collected are remitted at the close of each month.

CUSTODIAL OTHER AGENCY FUND SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

		2020				2021		2021		% Change	
Custodial	Other Agency Fund	2018 Actual	2019 Actual	Amended Budget 2nd	2020 YTD 8/31/2020	Adopted Budget	Change 2020-2021	Change 2020-2021			
REVENUE SOURCE											
State Taxes		\$ -	\$ -	\$ -	\$ -	\$ 205,055	\$ 205,055				0.0%
Other			-	-	-	1,750	1,750				0.0%
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ 206,805	\$ 206,805				0.0%
EXPENDITURES											
State Tax Remittance		\$ -	\$ -	\$ -	\$ -	\$ 205,055	\$ 205,055				0.0%
Other			-	-	-	1,750	1,750				0.0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 206,805	\$ 206,805				0.0%
Increase (decrease) in Fund Balance											
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				0.0%
Beginning Cash, January 1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				0.0%
ENDING CASH, DECEMBER 31		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				0.0%

FUND: 634 - CUSTODIAL OTHER AGENCY FUND						REVENUES (634)			
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One-Time	2021 Adopted Budget	% Change 2020-2021
REVENUE SOURCE									
Interest Earnins									
634.361.011.00	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Interest Earnings									
Other Due to Other Agency									
634.389.030.01	DUE TO STATE - WA DOL (CPL)	-	-	-	-	300		300	0.0%
634.389.030.02	DUE TO STATE- WSP BKG INV	-	-	-	-	250		250	0.0%
634.386.030.07	DUE TO STATE - RENTAL CAR TAX (407)	-	-	-	-	30		30	0.0%
634.386.030.14	DUE TO STATE - HOTEL/MOTEL TAX	-	-	-	-	1,630		1,630	0.0%
634.386.030.24	DUE TO STATE - ST BLDG CODE FEES	-	-	-	-	1,200		1,200	0.0%
634.389.030.41	DUE TO STATE - SALES TAX (001)	-	-	-	-	10,545		10,545	0.0%
634.389.030.42	DUE TO STATE - SALES TAX (402)	-	-	-	-	300		300	0.0%
634.389.030.43	DUE TO STATE - SALES TAX (003)	-	-	-	-	-		-	0.0%
634.389.030.44	DUE TO STATE - SALES TAX (404)	-	-	-	-	50		50	0.0%
634.389.030.45	DUE TO STATE - SALES TAX (405)	-	-	-	-	-		-	0.0%
634.389.030.46	DUE TO STATE - SALES TAX (406)	-	-	-	-	-		-	0.0%
634.389.030.47	DUE TO STATE - SALES TAX (407)	-	-	-	-	53,300		53,300	0.0%
634.389.030.61	DUE TO STATE - LEASEHOLD TAX (001)	-	-	-	-	1,000		1,000	0.0%
634.389.030.64	DUE TO STATE - LEASEHOLD TAX (404)	-	-	-	-	460		460	0.0%
634.389.030.67	DUE TO STATE - LEASEHOLD TAX (407)	-	-	-	-	137,740		137,740	0.0%
Total Due to Other Agency		-	-	-	-	206,805	-	206,805	0.0%
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ -	\$ 206,805	\$ -	\$ 206,805	0.0%
BEGINNING CASH, JANUARY 1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL APPROPRIATION		\$ -	\$ -	\$ -	\$ -	\$ 206,805	\$ -	\$ 206,805	0.0%

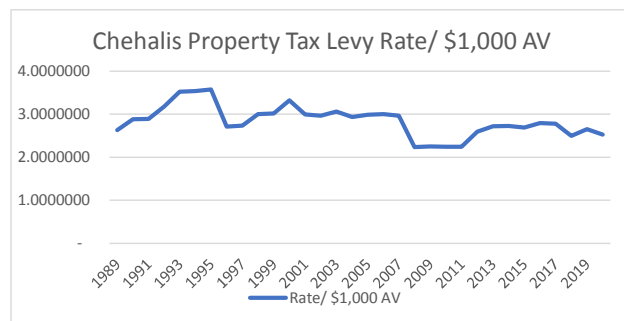
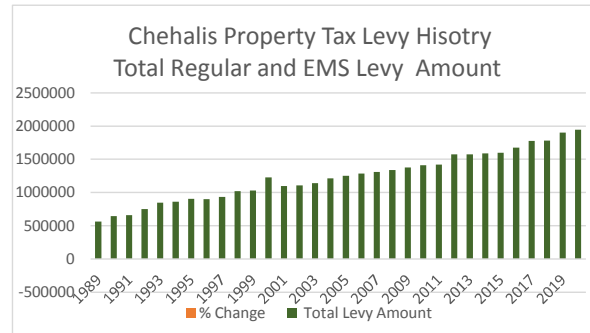
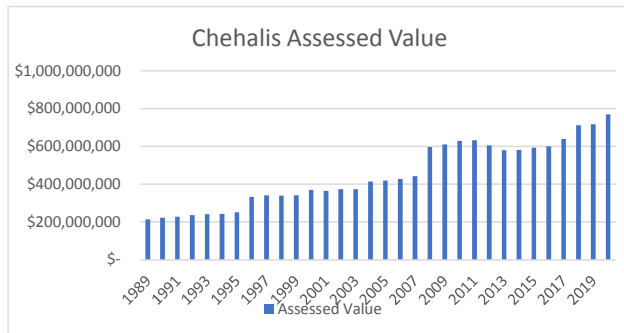
FUND: 634 - CUSTODIAL OTHER AGENCY FUND						EXPENDITURES (634)			
DEPARTMENT: 01 NON-DEPARTMENTAL									
Account Number	Account Title	2018 Actual	2019 Actual	2020 Amended Budget 2nd	2020 YTD 8/31/2020	2021 Recurring	2021 One- Time	2021 Adopted Budget	% Change 2020-2021
EXPENDITURES									
Due to other Agency									
634.01.589.030.00.01	DUE TO STATE - DOL (CPL)	\$ -	\$ -	\$ -	\$ -	\$ 300		\$ 300	0.0%
634.01.589.030.00.02	DUE TO STATE - WSP BKG CHK INV	-	-	-	-	250		250	0.0%
634.01.589.030.00.04	DUE TO STATE - SALE STAX	-	-	-	-	64,195		64,195	0.0%
634.01.589.030.00.06	DUE TO STATE - LEASEHOLD EXCISE TAX	-	-	-	-	139,200		139,200	0.0%
634.01.589.030.00.10	DUE TO STATE - RENTAL CAR TAX	-	-	-	-	30		30	0.0%
634.01.589.030.00.14	DUE TO STATE - HOTEL/MOTEL TAX	-	-	-	-	1,630		1,630	0.0%
634.01.589.030.00.24	DUE TO STATE - BLDG CODE FEE	-	-	-	-	1,200		1,200	0.0%
Total Due to Other Agency		-	-	-	-	206,805	-	206,805	0.0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 206,805	\$ -	\$ 206,805	0.0%
ENDING CASH, DECEMBER 31		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL APPROPRIATION		\$ -	\$ -	\$ -	\$ -	\$ 206,805	\$ -	\$ 206,805	0.0%

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					Maturity		Payment				2021 Total		2021		2021		12/31/2021		
Loan ID	Date	Debt Type	#	Date	1/1/2021 Balance	2021 Total Payment	2021 Principal	2021 Interest	Balance	Principal Acct#	Interest Acct#								
2011 LTGO Bond (US Bank)		GO	19	6/1/21	530,000.00	9,937.50		9,937.50											
2011 LTGO Bond (US Bank)	12/1/2026	GO	20	12/1/21		89,937.50	80,000.00	9,937.50	450,000.00	200.OC.591.034.71.00	200.OC.592.014.83.00							DSF	
						99,875.00	80,000.00	19,875.00										DSF	
2014 Fire Truck Purchase (SSB)	9/25/2022	GO	Various	Monthly	163,704.87	100,171.92	96,543.35	3,628.57	67,161.52	001.11.591.022.71.00	001.11.592.022.83.00							FIRE	
2017 Chip Spreader Purchse (SSB)	10/25/2024	GO	Various	Monthly	152,949.88	14,260.00	12,656.00	1,604.00		001.K1.591.095.71.00	001.K1.592.095.81.00							STREETS (1/3)	
						28,520.00	25,312.01	3,207.99	114,981.87	003.K1.591.095.71.00	003.K1.592.095.81.00							DED ST 4% (2/3)	
						42,780.00	37,968.01	4,811.99											
2019 LTGO Bond (Commerce Bank)	8/1/2034	GO	3	2/1/2021	849,000.00	35,933.30	26,000.00	9,933.30		200.OC.591.076.71.01	200.OC.592.014.83.01							DSF	
2019 LTGO Bond (Commerce Bank)	8/1/2034	GO	4	8/1/2021		35,629.10	26,000.00	9,629.10	797,000.00	200.OC.591.076.71.01	200.OC.592.014.83.01							DSF	
						71,562.40	52,000.00	19,562.40											
2020 LTGO Bond (JPMorgan Chase)	10/1/2035	GO	1	4/1/2021	1,274,000.00	65,309.20	51,000.00	14,309.20		200.OC.591.076.71.02	200.OC.592.014.83.02							DSF	
2020 LTGO Bond (JPMorgan Chase)	10/1/2035	GO	2	10/1/2021		64,885.90	51,000.00	13,885.90	1,172,000.00	200.OC.591.076.71.02	200.OC.592.014.83.02							DSF	
						130,195.10	102,000.00	28,195.10											
General Fund Total					2,969,654.75	444,584.42	368,511.36	76,073.06	2,601,143.39										
L0400015 SRFL#1, Reuse (DOE)		Revenue	33	5/1/21	565,738.85	83,270.27	79,013.95	4,256.32		404.11.591.035.72.00	404.11.592.035.83.10							WW	
L0400015 SRFL#1 (DOE)	11/1/2024	Revenue	34	11/1/21		83,270.27	79,608.41	3,661.86	407,116.49	404.11.591.035.72.00	404.11.592.035.83.10							WW	
						166,540.54	158,622.36	7,918.18											
L0400016 SRFL #2, CRWRF (DOE)		Revenue	33	6/30/21	57,454.77	9,829.51	9,397.25	432.26		404.11.591.035.72.13	404.11.592.C35.83.00							WW	
L0400016 SRFL #2 (DOE)	12/30/2023	Revenue	34	12/30/21		9,829.51	9,467.95	361.56	38,589.57	404.11.591.035.72.13	404.11.592.C35.83.00							WW	
						19,659.02	18,865.20	793.82											
L050014A SRFL #3A, CRWRF (DOE)	6/30/2027	Revenue	27	6/30/21	10,599,049.79	815,311.52	815,311.52	0.00		404.11.591.035.72.11	N/A							WW	
L050014A SRFL #3A (DOE)		Revenue	28	12/30/21		815,311.52	815,311.52	0.00	8,968,426.75	404.11.591.035.72.11	N/A							WW	
						1,630,623.04	1,630,623.04	0.00											
L050014B SRFL #3B, RTB (DOE)		Revenue	24	3/30/21	316,364.77	19,772.80	19,772.80	0.00		404.11.591.035.72.12	N/A								

City of Chehalis Property Tax and Levy Rate History

Tax Year	Assessed Value	% Change	Regular Levy		EMS Levy		Total Regular & EMS	
			Regular Levy Rate	Regular Levy Amount	EMS Levy Rate*	EMS Levy Amount	Rate/ \$1,000 AV	Total Levy Amount
1989	\$ 214,600,624		2.6900000	\$ 564,600	-	\$ -	2.6309336	\$ 564,600
1990	\$ 223,567,564	4.2%	2.6900000	\$ 589,587	0.2500000	\$ 54,794.00	2.8822652	\$ 644,381
1991	\$ 227,848,909	1.9%	2.6900000	\$ 601,713	0.2500000	\$ 57,701.00	2.8940845	\$ 659,414
1992	\$ 236,698,360	3.9%	3.1000000	\$ 717,495	0.2500000	\$ 35,305.00	3.1804192	\$ 752,800
1993	\$ 241,030,009	1.8%	3.1000000	\$ 729,638	0.1500000	\$ 119,088.00	3.5212462	\$ 848,726
1994	\$ 243,540,900	1.0%	3.1000000	\$ 738,346	0.5000000	\$ 123,717.00	3.5397052	\$ 862,063
1995	\$ 252,186,104	3.5%	3.1000000	\$ 767,049	0.5000000	\$ 135,926.00	3.5805898	\$ 902,975
1996	\$ 332,598,144	31.9%	2.3127000	\$ 755,661	0.4160000	\$ 145,873.00	2.7105804	\$ 901,534
1997	\$ 341,598,144	2.7%	2.3127000	\$ 778,583	0.4333000	\$ 156,285.00	2.7367479	\$ 934,868
1998	\$ 339,777,131	-0.5%	2.5684000	\$ 861,010	0.4662000	\$ 158,404.10	3.0002434	\$ 1,019,414
1999	\$ 340,554,561	0.2%	2.5534117	\$ 869,576	0.4643338	\$ 158,131.00	3.0177455	\$ 1,027,707
2000	\$ 369,629,439	8.5%	2.8928973	\$ 1,069,300	0.4328660	\$ 160,000.00	3.3257632	\$ 1,229,300
2001	\$ 365,422,079	-1.1%	2.5647465	\$ 937,215	0.4347876	\$ 158,881.00	2.9995341	\$ 1,096,096
2002	\$ 373,907,703	2.3%	2.5331947	\$ 947,181	0.4294375	\$ 160,570.00	2.9626322	\$ 1,107,751
2003	\$ 372,808,257	-0.3%	2.6255186	\$ 978,815	0.4363154	\$ 162,662.00	3.0618340	\$ 1,141,477
2004	\$ 413,338,242	10.9%	2.4660063	\$ 1,019,295	0.4731002	\$ 195,550.41	2.9391065	\$ 1,214,845
2005	\$ 418,695,033	1.3%	2.5121459	\$ 1,051,823	0.4772758	\$ 199,833.00	2.9894217	\$ 1,251,656
2006	\$ 427,452,470	2.1%	2.5261327	\$ 1,079,802	0.4803590	\$ 205,330.64	3.0064917	\$ 1,285,132
2007	\$ 442,010,092	3.4%	2.4937551	\$ 1,102,265	0.4740958	\$ 209,555.14	2.9678509	\$ 1,311,820
2008	\$ 597,253,751	35.1%	1.8818314	\$ 1,123,931	0.3577611	\$ 213,674.13	2.2395925	\$ 1,337,605
2009	\$ 610,719,108	2.3%	1.8951702	\$ 1,157,417	0.3602969	\$ 220,040.20	2.2554671	\$ 1,377,457
2010	\$ 628,436,031	2.9%	1.8866982	\$ 1,185,669	0.3612142	\$ 227,000.00	2.2479124	\$ 1,412,669
2011	\$ 632,359,410	0.6%	1.8855481	\$ 1,192,344	0.3609858	\$ 228,272.75	2.2465339	\$ 1,420,617
2012	\$ 605,989,787	-4.2%	2.2170217	\$ 1,343,492	0.3789524	\$ 229,641.30	2.5959741	\$ 1,573,134
2013	\$ 579,109,033	-4.4%	2.3255115	\$ 1,346,725	0.3974981	\$ 230,194.72	2.7230096	\$ 1,576,919
2014	\$ 582,108,287	0.5%	2.3294350	\$ 1,355,983	0.3981768	\$ 231,782.03	2.7276118	\$ 1,587,765
2015	\$ 593,843,068	2.0%	2.3002841	\$ 1,366,008	0.3904658	\$ 231,875.43	2.6907500	\$ 1,597,883
2016	\$ 599,335,477	0.9%	2.2977358	\$ 1,377,115	0.5000000	\$ 299,667.74	2.7977358	\$ 1,676,782
2017	\$ 639,490,698	6.7%	2.2865450	\$ 1,462,224	0.4929968	\$ 315,266.85	2.7795414	\$ 1,777,491
2018	\$ 711,910,025	11.3%	2.0582737	\$ 1,465,306	0.4418045	\$ 314,525.02	2.5000782	\$ 1,779,831
2019	\$ 717,643,811	0.8%	2.2016911	\$ 1,580,030	0.4501510	\$ 323,048.10	2.6518421	\$ 1,903,078
2020	\$ 769,615,890	7.2%	2.0999956	\$ 1,616,190	0.4290439	\$ 330,199.00	2.5290395	\$ 1,946,389



EMPLOYEES
FULL TIME EQUIVALENTS (FTE)*

By Department and Division Within General Fund and By Fund Elsewhere

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Adopted Budget	2021 Changes from 2020
GENERAL FUND					
CITY MANAGER					
City Manager	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Total City Manager Employees (FTE)	2.00	2.00	2.00	2.00	0.00
CITY CLERK					
City Clerk	1.00	1.00	1.00	1.00	0.00
Total City Clerk Employees (FTE)	1.00	1.00	1.00	1.00	0.00
MUNICIPAL COURT					
Judge	0.35	0.35	0.35	0.35	0.00
Court Administrator	1.00	1.00	1.00	1.00	0.00
Court Clerk	1.00	1.00	1.00	1.00	0.00
Judicial Assistant /Sentence Monitor	0.73	0.73	0.73	0.73	0.00
Community Corrections Officer	0.10	0.10	0.10	0.10	0.00
Total Municipal Court Employees (FTE)	3.18	3.18	3.18	3.18	0.00
FINANCE					
Finance Director	1.00	1.00	1.00	1.00	0.00
Financial Analyst (Variable PT)	0.80	0.30	0.30	0.15	-0.15
Payroll Accountant	1.00	1.00	1.00	1.00	0.00
Accounting Technician II	1.00	1.00	1.00	1.00	0.00
Total Finance Employees (FTE)	3.80	3.30	3.30	3.15	-0.15
HUMAN RESOURCES					
Human Resources/Risk Manager	1.00	1.00	1.00	1.00	0.00
Total Human Resources Employees (FTE)	1.00	1.00	1.00	1.00	0.00
FACILITIES AND PARKS					
Property/Facilities Manager	1.00	1.00	1.00	1.00	0.00
Property Maintenance Tech. I	4.00	4.00	4.00	4.00	0.00
Property Maintenance Worker 1 FTE	0.00	0.00	0.00	0.00	0.00
Property Maintenance Aide (seasonal)	0.98	3.10	3.10	2.10	-1.00
Administrative Assistant - Recreation	0.00	0.00	0.00	0.40	0.40
Recreation Manager	0.00	0.00	0.00	0.20	0.20
Public Works Director	0.20	0.05	0.05	0.00	-0.05
Public Works Office Manager	0.20	0.20	0.20	0.00	-0.20
Total Facilities & Parks Employees (FTE)	6.38	8.35	8.35	7.70	-0.65
FIRE					
Fire Chief	1.00	1.00	1.00	1.00	0.00
Department Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Fire Captain	4.00	4.00	4.00	4.00	0.00
Firefighter/Engineer	8.00	8.00	8.00	6.00	-2.00
Civil Service Examiner (PT)	0.10	0.10	0.10	0.10	0.00
Total Fire Employees (FTE)	14.10	14.10	14.10	12.10	-2.00
PLANNING AND BUILDING					
Community Development Director/Engineer	0.55	0.05	0.00	0.00	0.00
Public Works Director	0.00	0.00	0.05	0.10	0.05
Permit Technician	1.00	1.00	1.00	2.00	1.00
Development Review Specialist/Bldg. Inspector	1.00	1.00	1.00	0.00	-1.00
Planning and Building Manager	0.00	0.50	0.75	0.75	0.00
Building Code/Fire Marshal - PT (0.5 FTE)	0.00	0.00	0.45	0.45	0.00
Total Planning & Building Employees (FTE)	2.55	2.55	3.25	3.30	0.05
POLICE					
Chief of Police	1.00	1.00	1.00	1.00	0.00
Deputy Chief	1.00	1.00	1.00	1.00	0.00

EMPLOYEES
FULL TIME EQUIVALENTS (FTE)*

By Department and Division Within General Fund and By Fund Elsewhere

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Adopted Budget	2021 Changes from 2020
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Records Technician	2.00	2.00	2.00	2.00	0.00
Records Assistant/Evidence Tech	0.00	1.00	1.00	1.00	0.00
Police Sergeant	4.00	4.00	4.00	4.00	0.00
Police Officer	12.00	12.00	11.00	11.00	0.00
Parking Enforcement/Evidence Technician	1.00	0.00	0.00	0.00	0.00
Parking Enforcement Officer (PT)	0.00	0.50	0.00	0.00	0.00
Community Services Officer	1.00	1.00	1.00	1.00	0.00
Civil Service Examiner (Variable)	0.05	0.05	0.05	0.05	0.00
Total Police Employees (FTE)	23.05	23.55	22.05	22.05	0.00
RECREATION					
Recreation Manager	1.00	1.00	1.00	0.80	-0.20
Administrative Assistant	1.50	1.50	1.50	0.60	-0.90
Swimming Pool Part time (Seasonal)	2.00	3.00	3.00	3.00	0.00
Recreational Aides Part time (Seasonal)	2.08	0.00	0.00	0.00	0.00
Public Works Director	0.00	0.02	0.02	0.00	-0.02
Total Recreation Employees (FTE)	6.58	5.52	5.52	4.40	-1.12
PUBLIC WORKS - STREETS					
Public Works Director	0.20	0.20	0.08	0.15	0.07
Public Works Office Manager	0.20	0.20	0.20	0.20	0.00
Street/Stormwater Superintendent	0.50	0.50	0.50	0.50	0.00
Property Maint. Aide (Seasonal)	1.20	0.80	0.96	0.96	0.00
Vehicle Maintenance Tech.	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	0.06	0.30	0.10	0.06	-0.04
Engineering Tech II	0.00	0.30	0.10	0.06	-0.04
Equipment Operator I	0.50	0.50	0.50	0.50	0.00
Equipment Operator II	0.50	0.50	0.50	0.50	0.00
Community Development Director	0.05	0.08	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.00	-0.10
Traffic Control Technical	0.00	0.00	0.00	0.00	0.00
Total PW Street Employees (FTE)	4.21	4.48	4.04	3.93	-0.11
TOTAL GENERAL FUND	67.85	69.03	67.79	63.81	-3.98
PUBLIC WORKS - ARTERIAL STREET					
Equipment Operator I	0.25	0.25	0.25	0.25	0.00
Equipment Operator II	0.25	0.25	0.25	0.25	0.00
Storm/Wastewater Collection Specialist	0.50	0.50	0.50	0.50	0.00
Total Arterial Street Employees (FTE)	1.00	1.00	1.00	1.00	0.00
PUBLIC WORKS - WASTEWATER					
Public Works Office Manager	0.20	0.20	0.20	0.25	0.05
Public Works Director	0.20	0.20	0.20	0.20	0.00
Wastewater Superintendent	1.00	1.00	1.00	1.00	0.00
Administrative Assistant-PT 0.5 FTE (unfilled)	0.00	0.00	0.00	0.00	0.00
Community Development Director/Engineer	0.10	0.20	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.05	-0.05
Engineering Tech. III	0.42	0.46	0.43	0.44	0.01
Engineering Tech II	0.00	0.46	0.43	0.44	0.01
Maintenance Tech - Electrical	1.00	1.00	1.00	1.00	0.00
Lead Wastewater Treatment Plant Operator	1.00	1.00	1.00	1.00	0.00
WW Treatment Operator	3.00	3.00	3.00	3.00	0.00
Wastewater Laboratory Tech. II	1.00	1.00	1.00	1.00	0.00
Wastewater Laboratory Assistant 0.5 FTE	0.00	0.00	0.00	0.00	0.00
Storm/Wastewater Collection Specialist	2.00	2.00	2.00	2.00	0.00
Poplar Tree Plantation Worker/Utility Worker 1	1.00	1.00	0.50	1.00	0.50
Poplar Tree Plantation Worker/Utility Worker II	0.50	0.50	1.00	1.00	0.00
Property Maintenance Aide (Seasonal)	0.92	0.92	1.22	1.22	0.00

EMPLOYEES
FULL TIME EQUIVALENTS (FTE)*

By Department and Division Within General Fund and By Fund Elsewhere

Department / Classification	2018 Actual	2019 Actual	2020 Amended Budget	2021 Adopted Budget	2021 Changes from 2020
Wastewater Operator In-Training	0.00	0.00	1.00	1.00	0.00
Total Wastewater Employees (FTE)	12.34	13.04	14.08	14.60	0.52
PUBLIC WORKS - WATER					
Public Works Director	0.20	0.20	0.20	0.20	0.00
Public Works Office Manager	0.20	0.20	0.20	0.25	0.05
Water Superintendent	1.00	1.00	1.00	1.00	0.00
Community Development Director	0.10	0.20	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.05	-0.05
Engineering Tech. III	0.49	0.49	0.44	0.44	0.00
Engineering Tech II	0.00	0.49	0.44	0.44	0.00
Maintenance Tech -Electrical	1.00	1.00	1.00	1.00	0.00
Water Treatment Plant Operator II	1.00	1.00	1.00	1.00	0.00
Water Treatment Plant Operator I	2.00	2.00	2.00	2.00	0.00
Water PTP Operator In-Training	0.00	0.00	0.00	1.00	1.00
Water Distribution Operator II	2.00	2.00	2.00	2.00	0.00
Water Distribution Operator I/Meter Reader	2.00	2.00	2.00	2.00	0.00
Vehicle Maintenance Tech.	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. I	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. II	1.00	1.00	1.00	1.00	0.00
Public Works Maintenance Aide (Seasonal)	0.68	0.68	0.48	0.48	0.00
Total Water Employees (FTE)	13.67	14.36	13.86	14.86	1.00
STORM & SURFACE WATER					
Public Works Director	0.20	0.20	0.15	0.15	0.00
Street/Stormwater Superintendent	0.50	0.50	0.50	0.50	0.00
Public Works Office Manager	0.20	0.20	0.20	0.30	0.10
Community Development Director	0.05	0.15	0.00	0.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.05	-0.05
Storm/Wastewater Collection Specialist	1.00	1.00	1.00	1.00	0.00
Storm/Wastewater Collection Specialist	0.50	0.50	0.50	0.50	0.00
Engineering Tech. III	0.03	0.20	0.03	0.06	0.03
Engineering Tech II	0.00	0.20	0.03	0.06	0.03
Equipment Operator I	0.25	0.25	0.25	0.25	0.00
Equipment Operator II	0.25	0.25	0.25	0.25	0.00
PW Property Maint. Aide (Seasonal)	0.26	0.26	0.26	0.24	-0.02
Total Storm & Surface Water Employees (FTE)	3.24	3.81	3.27	3.36	0.09
AIRPORT					
Community Development Director	0.15	0.25	0.00	0.00	0.00
Public Works Director	0.00	0.00	0.20	0.20	0.00
Airport Operations Coordinator	1.00	1.00	1.00	1.00	0.00
Airport Maintenance Technician	1.00	1.00	1.00	1.00	0.00
Office Manager	1.00	1.00	1.00	1.00	0.00
Airport Maintenance Worker	1.00	1.00	1.00	1.00	0.00
Planning and Building Manager	0.00	0.10	0.10	0.10	0.00
Summer Intern (Seasonal)	0.25	0.25	0.25	0.25	0.00
Total Airport Employees (FTE)	4.40	4.60	4.55	4.55	0.00
TOTAL CITY-WIDE EMPLOYEES (FTE)	102.50	105.84	104.55	102.18	-2.37
Regular Full-Time & Part-Time Total	93.18	96.38	94.38	93.18	-1.20
Seasonal & Hourly Part-Time Total	9.32	9.46	10.17	9.00	-1.17

2021 Salary Schedule

Updated with 3% increase - Police Guild effective 1/1/2021
 Updated with 2% increase - IAFF Fire effective 12/25/2020
 Updated with 2.13% - Police/Fire Chief/2.35% Deputy Police Chief 1/1/2021
 Updated with 2% - Non-Uniformed effective 12/25/2020
 Updated with 2% - Non-Represented effective 12/25/2020

Class Title	Collective Bargaining Organization		Step A	Step B	Step C	Step D	Step E
Accountant	Teamsters Non-Uniform	24A	4,962	5,211	5,471	5,745	6,032
Accounting Technician II	Teamsters Non-Uniform	17A	3,527	3,704	3,889	4,084	4,287
Administrative Assistant (not Fire or Airport)	Teamsters Non-Uniform	17A	3,527	3,704	3,889	4,084	4,287
Airport Operations Coordinator	Non-Represented	5N	5,727	6,014	6,314	6,630	6,960
Airport Administrative Assistant	Non-Represented	2N	3,620	3,802	3,990	4,191	4,400
Airport Property Maintenance Tech.	Non-Represented	2N	3,620	3,802	3,990	4,191	4,400
Airport Property Maintenance Worker	Non-Represented	1N	3,283	3,447	3,620	3,802	3,990
Building Official	Teamsters Non-Uniform	24A	4,962	5,211	5,471	5,745	6,032
Chief of Police	Non-Represented	12N	8,266	8,680	9,114	9,570	10,048
City Clerk	Non-Represented	4N	4,947	5,194	5,454	5,727	6,014
City Councilor	Elected	Monthly	100				
City Manager	Non-Represented	Contract	12,941				
Civil Service Secretary	Non-Represented	Hourly Rate	20.00				
Code Inspector	Non-Represented	Hourly Rate	29.00				
Code Inspector/Fire Marshal	Non-Represented	Hourly Rate	46.50				
Community Corrections Officer (formerly Court Bailiff/Transport Officer)	Non-Represented	13A(*)	2,903	3,048	3,200	3,360	3,527
Community Services Officer	Teamsters Non-Uniform	18A	3,704	3,889	4,084	4,287	4,502
Court Clerk	Teamsters Non-Uniform	16A	3,360	3,527	3,704	3,889	4,084
Department Administrative Assistant (Fire)	Non-Represented	2N	3,620	3,802	3,990	4,191	4,400
Deputy Police Chief	Non-Represented	10N	7,515	7,890	8,284	8,699	9,134
Development Review Specialist/Building Inspector	Teamsters Non-Uniform	21A	4,287	4,502	4,727	4,962	5,211
Engineering Technician II	Teamsters Non-Uniform	22A	4,502	4,727	4,962	5,211	5,471
Engineering Technician III	Teamsters Non-Uniform	24A	4,962	5,211	5,471	5,745	6,032
Equipment Operator I	Teamsters Non-Uniform	19A	3,889	4,084	4,287	4,502	4,727
Equipment Operator II	Teamsters Non-Uniform	20A	4,084	4,287	4,502	4,727	4,962
Finance Director	Non-Represented	9N	7,166	7,525	7,900	8,296	8,711
Fire Captain	IAFF	22F	5,958	6,134	6,539	6,862	7,186
Fire Chief	Non-Represented	12N	8,266	8,680	9,114	9,570	10,048
Firefighter/Engineer	IAFF	20F	5,035	5,274	5,526	5,792	6,066

Class Title	Collective Bargaining Organization		Step A	Step B	Step C	Step D	Step E
Human Resources Admin./Risk Manager	Non-Represented	8N	6,825	7,166	7,525	7,900	8,296
Journeyman Electrician/Equip. Maint. Tech.	Teamsters Non-Uniform	21A	4,287	4,502	4,727	4,962	5,211
Judicial Assistant for Sentence Monitoring	Teamsters Non-Uniform	15A	3,200	3,360	3,527	3,704	3,889
Lead Wastewater Treatment Plant Operator	Teamsters Non-Uniform	24A	4,962	5,211	5,471	5,745	6,032
Maintenance Technician - Electrical, Electronics & Equipment	Teamsters Non-Uniform	21A	4,287	4,502	4,727	4,962	5,211
Mayor	Elected	Monthly	150				
Municipal Court Administrator	Non-Represented	3N	4,850	5,093	5,347	5,614	5,896
Municipal Court Judge	Non-Represented	Contract	3,481				
Municipal Court Judge Pro-Tem	Non-Represented	Hourly Rate	50.00				
Parking Enforcement Officer	Non-Represented	16A	3,360	3,527	3,704	3,889	4,084
Permit Technician	Teamsters Non-Uniform	19A	3,889	4,084	4,287	4,502	4,727
Police Officer (Academy graduate)	Teamsters-Police	22P	5,642	5,912	6,207	6,507	6,829
Police Officer (Non-academy graduate)	Teamsters-Police	21P	4,513				
Police Officer Assigned as Detective	Teamsters-Police	23P	5,925	6,209	6,516	6,832	7,171
Police Sergeant	Teamsters-Police	24P	7,589	7,908			
Police Sergeant Assigned as Detective	Teamsters-Police	25P	8,011	8,303			
Poplar Tree Plantation Worker/Utility Worker I	Teamsters Non-Uniform	17A	3,527	3,704	3,889	4,084	4,287
Poplar Tree Plantation Worker/Utility Worker II	Teamsters Non-Uniform	18A	3,704	3,889	4,084	4,287	4,502
Planning and Building Manager	Non-Represented	7N	6,403	6,723	7,059	7,411	7,783
Property/Facilities Manager	Non-Represented	5N	5,727	6,014	6,314	6,630	6,960
Property Maintenance Technician I	Teamsters Non-Uniform	19A	3,889	4,084	4,287	4,502	4,727
Property Maintenance Technician II	Teamsters Non-Uniform	21A	4,287	4,502	4,727	4,962	5,211
Property Maintenance Worker	Teamsters Non-Uniform	15A	3,200	3,360	3,527	3,704	3,889
Public Works Director	Non-Represented	11N	7,900	8,296	8,711	9,147	9,605
Public Works Office Manager	Teamsters Non-Uniform	20A	4,084	4,287	4,502	4,727	4,962
Records Asst./Evidence Technician	Teamsters Non-Uniform	16A	3,360	3,527	3,704	3,889	4,084
Records Technician	Teamsters Non-Uniform	17A	3,527	3,704	3,889	4,084	4,287
Recreation Assistant	Teamsters Non-Uniform	13A	2,903	3,048	3,200	3,360	3,527
Recreation/Aquatics Manager	Non-Represented	5N	5,727	6,014	6,314	6,630	6,960
Storm/Wastewater Collection Specialist	Teamsters Non-Uniform	19A	3,889	4,084	4,287	4,502	4,727
Street/Stormwater Superintendent	Non-Represented	5N	5,727	6,014	6,314	6,630	6,960
Traffic Control Technician	Teamsters Non-Uniform	20A	4,084	4,287	4,502	4,727	4,962
Utility Customer Service Representative I	Teamsters Non-Uniform	15A	3,200	3,360	3,527	3,704	3,889
Utility Customer Service Representative II	Teamsters Non-Uniform	16A	3,360	3,527	3,704	3,889	4,084
Vehicle Maintenance Technician	Teamsters Non-Uniform	20A	4,084	4,287	4,502	4,727	4,962
Wastewater Laboratory Assistant	Teamsters Non-Uniform	17A	3,527	3,704	3,889	4,084	4,287
Wastewater Laboratory Technician II	Teamsters Non-Uniform	20A	4,084	4,287	4,502	4,727	4,962
Wastewater Superintendent	Non-Represented	8N	6,825	7,166	7,525	7,900	8,296
Wastewater Collection System Technician	Teamsters Non-Uniform	19A	3,889	4,084	4,287	4,502	4,727

Class Title	Collective Bargaining Organization		Step A	Step B	Step C	Step D	Step E
Wastewater Treatment Operator	Teamsters Non-Uniform	20A	4,084	4,287	4,502	4,727	4,962
Wastewater Treatment Operator/In-Training	Teamsters Non-Uniform	18A	3,704	3,889	4,084	4,287	4,502
Water Distribution Operator I	Teamsters Non-Uniform	18A	3,704	3,889	4,084	4,287	4,502
Water Distribution Operator I / Meter Reader	Teamsters Non-Uniform	18A	3,704	3,889	4,084	4,287	4,502
Water Distribution Operator II	Teamsters Non-Uniform	19A	3,889	4,084	4,287	4,502	4,727
Water Superintendent	Non-Represented	5N	5,727	6,014	6,314	6,630	6,960
Water Treatment Operator I/In-Training	Teamsters Non-Uniform	17A	3,527	3,704	3,889	4,084	4,287
Water Treatment Operator I	Teamsters Non-Uniform	19A	3,889	4,084	4,287	4,502	4,727
Water Treatment Operator II	Teamsters Non-Uniform	22A	4,502	4,727	4,962	5,211	5,471

Temporary and Seasonal Hourly Rates - 2021 (change minimum wage to \$13.69 per hour in 2021)					
			Step A	Step B	Step C
Lifeguard	pt1	Pool	13.69	14.38	15.09
Swimming Pool Cashier	pt1	Pool	13.69	14.38	15.09
Lifeguard/Instructor	pt2	Pool	14.38	15.09	15.85
Water Safety Instructor	pt2	Pool	14.38	15.09	15.85
Senior Instructor	pt3	Pool	15.09	15.85	16.64
Senior Lifeguard	pt3	Pool	15.09	15.85	16.64
Swimming Pool Assistant Manager	pt8	Pool	19.26	20.23	21.24
Swimming Pool Manager	pt12	Pool	23.42	24.59	25.82
Recreation Aide	pt1	Parks and Recreation	13.39	14.38	15.09
Property Maintenance Aide	pt5	Facility, Parks and Recreation	16.64	17.47	18.35
Tournament Director	pt12	Parks and Recreation	23.42	24.59	25.82

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