



City of Chehalis 2024 Adopted Budget





City of Chehalis, Washington
2024 Adopted Budget

Elected Officials and City Administration

Elected Officials

Anthony Ketchum, Mayor
District 3: Expires 12/31/2023

Robert Spahr, Mayor Pro-Tem
At Large: Expires 12/31/2025

Dr. Isaac Pope, Councilor
District 4: Expires 12/31/2023

Kevin Carns, Councilor
At Large: Expires 12/31/2023

Daryl Lund, Councilor
District 2: Expires 12/31/2023

Katherine McDougall, Councilor
At Large: Expires 12/31/2025

Gerald Lord, Councilor
District 1: Expires 12/31/2023

City Administration

Jill Anderson, City Manager

Kevin Nelson, City Attorney

Allen Unzelman, Municipal Court Judge

Kassi Mackie, City Clerk

Glenn Schaffer, Human Resources/Risk Manager

Randy Kaut, Police Chief

Adam Fulbright, Fire Chief

Lance Bunker, Public Works Director

Chun Saul, Finance Director

Lilly Wall, Parks and Recreation Director

Brandon Rakes, Airport Director

Andrew Hunziker, Property/Facility Manager

Justin Phelps, Wastewater Superintendent

Riley Bunnell, Water Superintendent

Frederick Beierle, Street/Storm Superintendent

Vacant, Planning & Building Manager

Madisen Lester, Municipal Court Administrator

Contact Information

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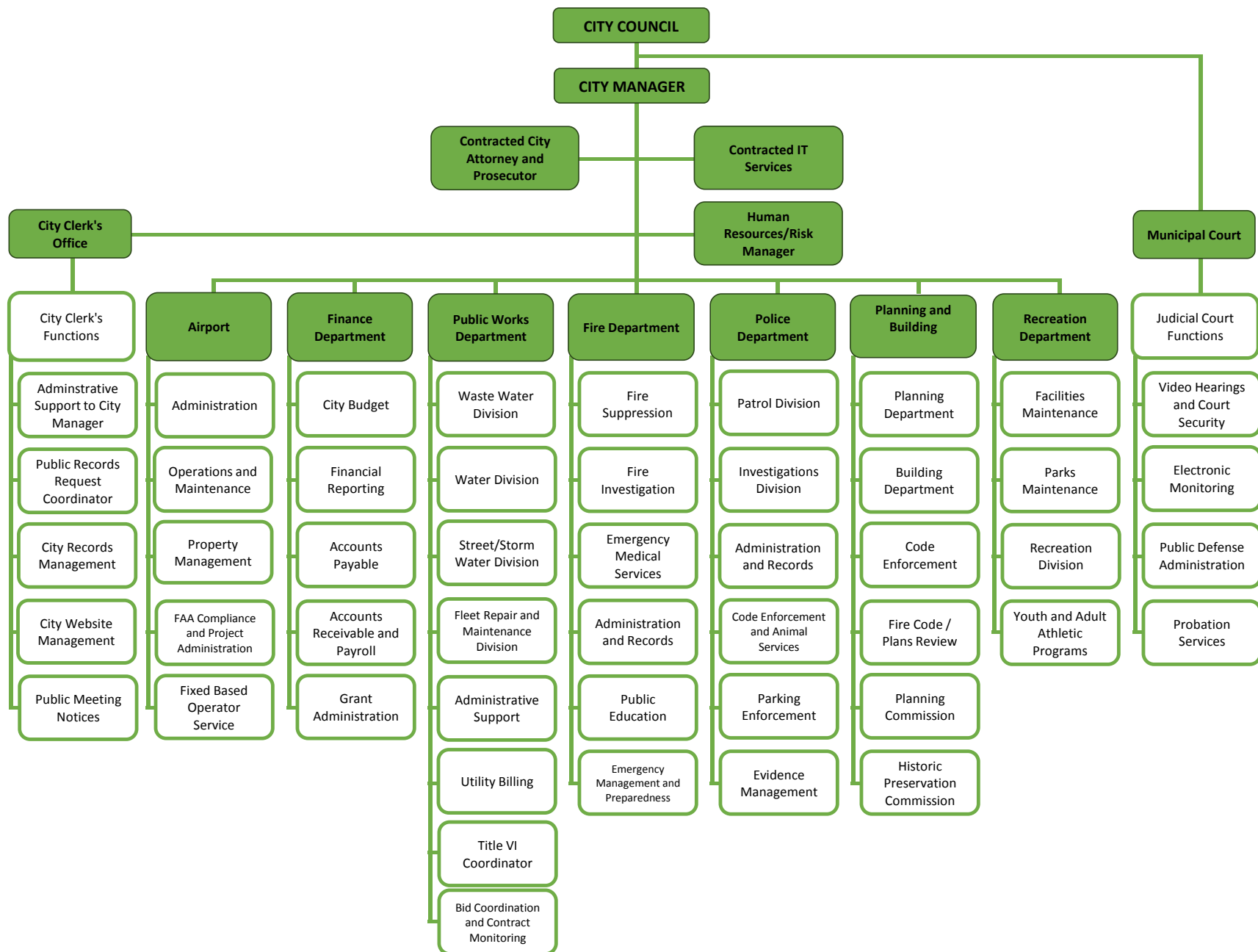
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About Chehalis

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.

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. Chehalis Fest 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 and Strategic Plan**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.

Six Year Goals**2019-2024**

- ❖ **Maintain** and enhance financial stability
- ❖ **Enhance** and modernize technology
- ❖ **Increase** and optimize staffing levels
- ❖ **Improve** and maintain the infrastructure
- ❖ **Enhance** and maintain facilities (Recreation Park, Dispatch Center, and Fire Station)

###

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 through budget amendment procedure 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:

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.

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.

The recommended budget is balanced by the end of September and the document is assembled and distributed by the end of October.

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.

The council makes adjustments to the recommended budget and adopts, by ordinance, a final balanced budget by December 31.

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 and 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 and General Fund Sub-Funds

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 provide revenues and reserve monies for specific activities and purposes. They include the Street Fund, Building Abatement Fund, LEOFF 1 OPEB Trust Fund, Compensated Absences Reserve Fund, and Automotive/Equipment Reserve Fund. The General Fund covers Police, Fire, Administration, Planning and Building Development, Finance, Legal, and Legislative Services. Major revenue sources include property tax, sales and use tax, utility tax, licenses and permit fees, charges for services, 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 the Transportation Benefit District (TBD), Tourism, 1982-90 CDBG, HUD Block Grant, and Federal Grant Control funds. The Tourism Fund accounts for Hotel/Motel taxes. The use of the TBD revenue is restricted by law and must be used for 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, a portion of the revenues received in the two REET funds, and a portion of the hotel/motel taxes as approved by the LTAC are used for the City's general obligation bonds debt service payments.

Capital Project Funds

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, First Quarter Percent REET, Second Quarter Percent REET, and Park Improvement 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 and debt service relating to those 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. The Garbage Fund is being closed out in 2024. Each enterprise fund has an operating fund and a capital fund.

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 firefighter retirees 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. There are no appropriated budget in these funds.

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 26 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 BUDGET MESSAGE FOR 2024



November 2, 2023

Dear Honorable Mayor Ketchum, Mayor Pro-Tem Spahr, and Councilors Carns, Lord, Lund, McDougall, and Pope:

Thank you for the opportunity to present the 2024 Budget for your consideration. This year, as in years past, the goal of the budget is to present a work plan to meet the needs and expectations of the community to the best of our ability using limited resources as effectively as possible.

The work of municipal government is done by people and the 2024 Budget includes a continuing investment in the people who do the work needed to fulfill the City's mission, which is:

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

The 2024 Budget builds on the work done in 2022 and 2023 to raise the level of service to the community and adds resources in response to the growth that is occurring in our community, particularly in the South Urban Growth Area. This work will help support the fulfillment of the City's Vision, which is:

The City of Chehalis will be a thriving community for current and future generations to call home for a day or a lifetime.

BUDGET PROCESS

The process of preparing the budget documents begins in late July. At that time, each department prepared their respective draft budgets for 2024 to maintain the level of service provided in 2023 and propose additions to meet the ongoing requirements and expectations for service in the community. This is particularly true in Planning and Building (Community Development), which has been under significant pressure the increasing need for services due to private investment in new housing and commercial projects, especially in the City's South UGA.

After the compilation of the requests, the Finance Director, Chun Saul, and I met with each department to review their 2024 proposed budget. Modifications to the initial draft budget requests were made and information was updated as more details became available. Reductions in discretionary expenses were made when possible; however, the cost of insurance; supplies; fuel; and services are increasing significantly as the nation continues to deal with inflation. The Budget includes a Cost-of-Living Adjustment (COLA) Increase for the City's employee groups consistent with collective bargaining contracts negotiated in 2022 and early 2023, as well as the non-represented employees.

The Preliminary Draft Budget was then prepared and distributed to the City Council Budget Committee, which invested more than 20 hours of time in meetings to carefully review the budgets with each department, including enterprise funds that are restricted and can only be used consistent within the applicable laws and auditing standards. Special thanks to Mayor Pro-Tem Spahr, Councilor Lord, and Councilor McDougall for serving on the Budget Committee.

The Budget Committee also considered revenue forecasts and expressed concern regarding the City's ability to sustain the current level of service past 2024 in consideration of the projected revenues and continuing increases in the cost of doing business.

The initial Preliminary Draft Budget for 2024 included expenditures that were \$1.5 million more than expected revenues. Reductions in proposed expenditures, including the removal of a new position in Streets, were made to bring the gap between expected expenditures and expected revenues to approximately \$1 million. While the budget can be balanced in 2024 with a carryover of reserve funds, using one-time money to fund ongoing expenditures always needs to be fully acknowledged as a temporary solution.

The Budget Committee was very reluctant to propose additional reductions, recognizing that the Draft Preliminary Budget represents what is needed to maintain services and operate professionally.

For reference, Police and Fire continue to represent more than 50% of the City's General Fund Expenditures in the Preliminary Budget, followed by Facilities and Parks at 12% and Planning and Building at 9%. While Streets has its own fund, the primary funding source is the General Fund. Eight (8%) of the General Fund is used for the Streets Department, which still has three fewer employees than in 2008, the year before the Great Recession hit.

Considering the significance of the situation, the City Council Budget Committee recommended that the entire City Council be provided with an overview of the Draft 2024 Preliminary Budget at a Special City Council Meeting, which occurred on October 26, 2023.

BALANCING ACT

At the special City Council meeting on October 26th, the City Council was provided an overview of the Draft Preliminary Budget for 2024 Budget with a focus on the General Fund. The current service levels were reviewed and a summary of what was in the budget and what had been removed. The City Council also had an opportunity to review the revenue forecasts that demonstrate the difficulty of sustaining the proposed level of service past 2024. This creates a dilemma going into 2024: How does the City sustain a professional operation and provide the level of service needed? Does it continue to rely on spending less than anticipated and continuing increases in sales tax revenues to carry the City through the future? Does the City need to consider adding revenue sources to stabilize its financial base?

At the City Council meeting, members of the City Council Budget Committee communicated that they were reluctant to make any more cuts to the budget because of the impact on service levels. They recommended that the City Council look at increasing fees for services provided to direct users to help offset the cost of inflation and consider an increase to the municipal utility tax, which is a charge to the City's utility funds, not the individual customer. Based on the consensus of the City Council at the special meeting on October 26 a proposal to increase the municipal utility

tax will be presented to the City Council in late 2023. Revenue associated with potential increases in utility taxes or fees is **not** included in the 2024 Budget.

A complete financial summary of the budget has been prepared by the Finance Director, Chun Saul. It includes an overview of the major funds, including the General Fund, and can be found immediately following this budget message.

ONGOING BUDGET CONSIDERATIONS

Inflation continues to impact the cost of operating the City. Labor costs have had to increase to keep pace with the market, which remains competitive. Fortunately, the City was able to come to agreement with its four labor groups by early 2023, so the general costs can be predicted through 2025.

There is some agreement that the recession that was expected to hit the U.S. in 2023 was delayed due to the continuing influence of the Federal Government's COVID interventions. While the economic predictions vary based on the day or the source, home prices remain high, as do interest rates. In Lewis County, we continue to see large investments in housing, particularly multi-family developments, as well as preliminary plans for commercial/industrial development in part due to the potential for hydrogen production in our region. The City of Chehalis is at the center of this activity with several projects advancing in the City's South Urban Growth Area.

Since it is impossible to predict the future, the City will need to remain vigilant in monitoring its revenues and expenses. There are also some issues that will continue to have budget implications in the coming years, including but not limited to the matters summarized below.

Facility Maintenance

There continues to be a need to find resources to make a long-term commitment to properly maintain the \$4+ million investment made at Recreation Park, including the Sports Complex and Penny Playground. The Gail and Carolyn Shaw Aquatics Center and the Vernetta Smith Library are both over ten years old and require ongoing maintenance. Chehalis is very fortunate to have a community willing to invest in providing new civic facilities; however, it costs more to keep new, larger, and more advanced facilities maintained on a day to day and year to year basis than old ones. This is a privilege and a responsibility that requires regular attention and investment. The 2024 Budget does include the dedication of certain Facility Revenues toward the replacement of the artificial turf at the Sports Complex at Recreation Park; however, a formal policy will be needed to continue to make this commitment in the years to come when revenues are potentially even tighter.

In addition, the City needs to maintain its other parks and facilities, as well as the streetscape and associated landscapes. Improvements were made to West Side Park in 2023 and there continues to be an annual investment for selected maintenance projects at Stan Hedwall Park, in addition to allocations to maintain the facilities at Recreation Park at a very high level.

The 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 General Fund and other potentially applicable resources. In October of 2020, the City purchased property for a new permanent 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. In 2022, the City completed the interim fire station using manufactured buildings on a portion of the property that will be used for the permanent fire station. Planning for the new station will be a multi-year planning process for design and preliminary engineering to identify cost; development of a funding plan; preparation of construction ready engineering documents; and ultimately construction. There is \$200,000 allocated for the start of this work in the Public Facilities Reserve Fund (301).

Vehicle Replacement

Fortunately, the City was able to use American Rescue Act Funds (ARPA) to initiate a purchase of a new Fire Ladder Truck to replace a 1997 model that now has limited capacity due to the difficulty of getting parts to make needed repairs. In May of 2023, the City Council redirected the remaining ARPA funds to purchase a new Fire Ladder Truck that will be delivered in 2024. Use of ARPA Funds to purchase the Ladder Truck will save the General Fund more than \$1.6 million. In addition, ARPA funds were used to fund the General Fund portion of a new Vector Truck to support the maintenance of the City's streets and storm drains.

While Police patrol cars are on a regular replacement schedule, an annual appropriation is still needed to maintain the fleet and could be compromised if expenses continue to increase faster than revenues. 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. The City's Street Sweeper is nearly 30 years old and requires frequent repairs to keep operational. It has an estimated replacement cost of \$500,000. The City is also in need of a new Aid Car (Ambulance) which has an estimated cost of \$440,000.

Except for the Police Patrol Car and the Police Parking Enforcement vehicle, it is proposed that the City defer the decision to purchase the other needed vehicles to Spring of 2024. This will provide the time needed to evaluate the Budget after the first quarter and consider a proposal to purchase the needed vehicles using the WA State Local Program, which issues bonds on behalf of participating agencies. This would allow the Vehicle/Equipment Fund to maintain a balance if funds are needed for emergency purposes. The City has transferred funds into the Vehicle Replacement Fund over the last several years; however, the fund is not sufficient to meet the projected vehicle replacement needs of the City.

9-1-1 Communications

The work to develop a new governance structure for Lewis County 9-1-1 continues slowly towards a potential resolution. There is also a November 2023 ballot measure to ask voters to consider a .002% increase in the Lewis County sales tax that would be dedicated to 9-1-1 services. If passed, the additional revenue will likely stabilize or even reduce the City's fees for 9-1-1 Dispatch, which are currently paid from the General Fund. While Federal funds have been secured to upgrade the technology infrastructure, there is still a need for a new 9-1-1 Center. Therefore, the City's costs for 9-1-1 going forward will need to be considered in future years.

Annexations

The City Council would like to proceed with the annexation of portions of the Urban Growth Area. The in-depth planning and analysis needed to update the City's Comprehensive Plan to support the City's annexation plan started in 2021 with analytical work done in 2022. The work in 2023 was temporarily suspended due to staff departures and the need to dedicate available hours to respond to a continuing influx of development proposals that are required to go through the

planning and permitting process. As noted, an additional Planner and one new Engineering Tech 1 position are in the 2024 Budget to respond to this demand. There is also a Planning Tech position in the budget in place of a vacant Records Specialist position.

With the additional resources, the work on annexation resumed in late 2023. There are several steps needed to proceed, including a review of the plan with the City Council and discussions with the impacted agencies, most notably Lewis County Fire District #6. It is a potentially complicated process that will need specialized legal and other professional expertise. The 2024 Budget includes \$50k for consulting services for this project. In addition, the City will need to add at least ten new positions to meet the needs associated with increasing its municipal service area, especially in the areas of law enforcement; emergency medical; and street maintenance and repairs, when annexation occurs.

Aging Water, Wastewater, and Stormwater Infrastructure

The cost of providing infrastructure services increases every year, including the labor to operate the City's Water and Wastewater Treatment Plants. It is also important to note that the City's "new" Wastewater Treatment Plant was constructed in 2007, making it 17 years old. The facility will need ongoing upgrades in processes and technology as the equipment ages. The City's Water Plan is currently under review by Ecology and funds to initiate the preparation of a General Plan for Wastewater are in the 2024 Budget. In early 2024, the results of a rate study commissioned in 2023 will be ready for review by the City Council. The study will provide information on proposed rate structures to support ongoing investment in replacing and repairing infrastructure to ensure that customers can depend on the City to provide safe and reliable water and wastewater services.

Water Rights Acquisition

The acquisition of water rights to ensure that there is water for new development over the next 50 years has been an important goal of the City. In 2023, the City completed acquisition of the 160+ acre feet of water, known as the Marwood Water Rights. The work to acquire water mitigation water rights from TransAlta continues in partnership with the City of Centralia. Once completed, the City, with additional infrastructure, will be able to increase its water delivery by up to 3 million gallons a day to accommodate future development. The purchase process has been slow to allow concerns raised by various stakeholders in the Chehalis Basin to be fully addressed. The purchase is now estimated to be completed in the second quarter of 2024. While the 2024 Budget does not include the funds for the purchase, the Water Fund does include funds for the legal and financial consultants needed to provide options and recommendations related to the purchase, which will likely need to be funded with a bond purchase during the first half of 2024.

The City's Changing Workforce

Labor Costs represent more than 60% of the General Fund Budget and more than 70% of the Citywide Budget. The City's four labor groups have collective bargaining agreements that will expire on December 31, 2025. This will create some stability for the City's financial position; however, the labor market remains competitive and the City, being a relatively small operation, has difficulty competing with larger cities and special districts, such as Public Utility Districts. In 2023, there were several employees who left the City to pursue more financially rewarding opportunities. This was a marked change from previous departures, that were almost always related to retirements of long-time employees.

Over the last four years, the City has replaced more than half of its full-time workforce, including seven long-time management employees who retired from the City after as many as 34 years of service. In 2024, the City's management team will continue to change with my retirement in the Spring of 2024 and the retirement of the City's Finance Director, Chun Saul, in early 2024. Ms. Saul is smart, hard-working, and dedicated to the City. She will be missed, as will her expertise, which is very difficult to find in a competitive labor market, particularly for skilled professionals.

RECOGNITION OF KEY BUDGET CONTRIBUTORS

The 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.

Mayor Pro-Tem Bob Spahr, Councilor Jerry Lord, and Councilor Kate McDougall invested significant time and effort to provide guidance and insights through the preliminary draft budget review process. Their willingness to stay the course during very uncertain economic times reflects the balancing act between projections and needs. It is recognized that there is a risk in cutting too soon because it will reduce services as well as cutting too late, making more reductions needed. The commitment is to monitor revenues and expenses carefully, with the optimism that budget estimates will be met and if they do not, there will be time to adjust accordingly.

As Councilor Lord has submitted his resignation effective, November 6, I want to thank him for his insightful and forthright contributions while serving on the Committee, as well as the City Council, for almost four years.

Chun Saul, the City's Finance Director, also 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. As always, she provided support to the department directors, managers, and program administrators and their respective staff, who also did a commendable job of preparing their budgets. I am very appreciative of Chun's financial acumen, ongoing commitment, and high standard of professionalism during budget season and throughout the year. As Chun plans for her well-earned retirement in 2024, I want to again acknowledge her consistent and dedicated application of integrity and intelligence while serving the City of Chehalis as Finance Director since December 2017.

LOOKING TO 2024 AND BEYOND

The 2024 Budget continues the allocation of much needed resources to maintain services and improve staffing levels, as well as continued investment in the maintenance of the City's facilities. There is also a significant investment of time and money planned to advance projects that began in 2023, including work on the City's Comprehensive Plan; planning for the Downtown Market Boulevard Renovation Project; planning for the Market Boulevard/Jackson Highway Corridor Improvement Project, including the water main from 11th Street to City Limits; as well as the completion of the Airport Comprehensive Master Plan. There is currently a healthy mix of seasoned and new staff bringing experience and enthusiasm to the City's operations and future planning efforts.

The 2024 Budget sets forth a work plan to advance or complete projects that are needed to serve our community and help it thrive. There is excitement with the opportunities 2024 holds along with the recognition that the City is very reliant on sales tax revenues that are

vulnerable if a recession occurs. Therefore, it will be important for me, the next City Manager, the next Finance Director, the City Council Budget Committee, and the City Council to remain vigilant in monitoring expenditures and revenue trends, including recession indicators as the year progresses.

The City Council Budget Committee will continue to meet throughout the year to provide careful oversight of the City's budget circumstances and provide recommendations to the City Council for any adjustments that might be needed during the year. It is anticipated that quarterly financial reports will be provided throughout the year, as in the past, to keep the entire City Council informed and to obtain policy direction as needed.

The coming year promises to bring more changes, as every new year does. Councilor Lord has submitted his resignation, and the Council plans to appoint a new person in January 2024. Councilor Pope is retiring in December 2023 after 36 years of service to the City Council, which is an incredible testimony of his commitment to Chehalis. A new person will be elected to fill his seat in the November 7, 2023, election for the term beginning in January. Retirements will also pave the way for a new Finance Director and City Manager. What will not change is the City's commitment to its mission of providing municipal services for the benefit of the community regardless of the circumstances.

Thank you for your ongoing support over the last seven years. It continues to be my privilege to serve as your City Manager. I look forward to moving into 2024, and with your approval of the 2024 Budget, start the work that is set forth in the document before you. As I work toward my retirement, I am particularly appreciative of the opportunity to serve you, the staff, and the community as City Manager. It continues to be an honor to be a part of this remarkable City.

Sincerely,

Jill Anderson

Jill Anderson
City Manager

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2024 BUDGET SUMMARY OVERVIEW



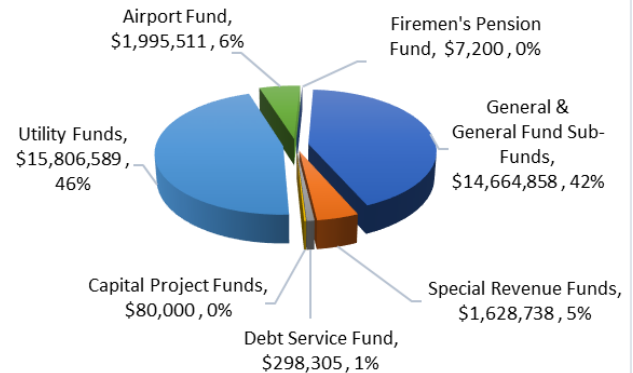
CITYWIDE – ALL FUNDS

The total 2024 Budget for all funds includes anticipated revenues of \$30,603,760, expenditures of \$34,481,201, and interfund transfers in and out of \$4,130,868.

The many funds that comprise the city-wide budget are used to separate the primary functions and activities. Funds can be grouped by type: **Governmental** which includes the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Project Funds; **Proprietary** which includes Enterprise Funds (utilities and Airport), and **Fiduciary**. Each fund has specific functions to perform and in each, the revenues and expenditures must be self-balancing.

The General Fund provides the primary general governmental functions. In addition to the General Fund, the City maintains five sub-funds of the General fund for specific purposes: the Street Fund, Building Abatement Fund, Compensated Absences Reserve Fund, LEOFF 1 OPEB Reserve Fund, and Automotive/Equipment Reserve Fund. Together, they provide the general governmental services.

**Total 2024 City Expenditure Budget
by Fund Types (Exclude Interfund Transfers)**
\$34,481,201



Special Revenue Funds include: the Transportation Benefit District Fund, Tourism Fund, Community Development Block Grant Fund, HUD Grant Fund, and Federal Grant Control Fund.

Capital Project Funds include: the Public Facilities Reserve Fund, Park Improvement Fund, and the First Quarter Percent and the Second Quarter Percent REET funds.

There are seven separate funds that account for the city's utilities and two separate funds for the Airport Fund.

The Fiduciary Fund with budget appropriation is the City's Firemen's Pension Fund.

Overall, in 2024, the City has twenty-six funds in which it records its revenues and expenditures associated with providing services to its citizens.

GENERAL FUND (FUND 001)

The 2024 Budget for the General Fund projects a beginning fund balance of \$2,040,983, revenues at \$12,918,625, and expenditures at \$13,915,064.

A use of \$996,439 the General Fund reserves (beginning cash) was needed to balance the 2024 Budget as submitted, leaving an estimated ending fund balance of \$1,044,544 at the end of 2024. However, unanticipated revenue, as well as savings from vacant positions and other services in 2023, will likely change the outcome.

General Fund Revenues

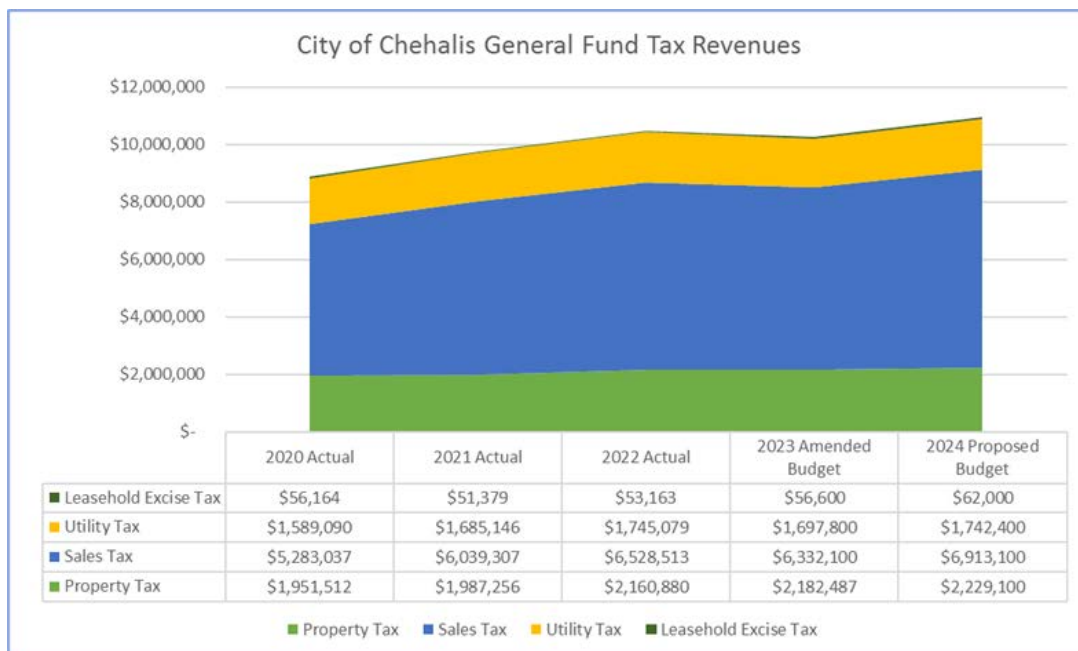
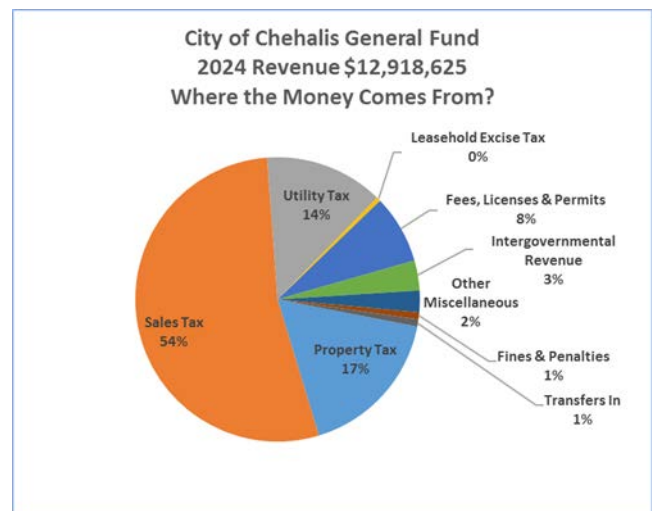
The 2024 General Fund revenues are projected at \$12,918,625 which includes \$104,970 transfers in from other city funds. Compared to the 2023 amended budget, the overall revenue projection is an increase of 4.5% or \$554,360.

Total tax revenue projected is \$10,946,600 and makes up 84.7% of the General Fund revenues which support the governmental services provided by the General Fund. The total tax revenue projected in the 2024 budget is 6.6% or \$677,613 increase from the amended 2023 budget.

Sales and use tax is the largest revenue source for the City and makes up about 53.5% of the 2024 General Fund revenue budget. Sales and use tax have continued in an upward trend over the last few years. The 24-months (September to September) average growth rate for sales tax from 2021 to 2023 is about 7.7%.

However, looking into 2024, some economists are skeptical that the U.S. can maintain economic growth with interest rates so high. The Conference Board predicts U.S. GDP growth of just 0.8% in 2024, including a "shallow recession" in the first half of the year. The nonprofit research group said wage growth is slowing, pandemic savings are declining, and U.S. household debt is spiking and expect the volatility that dominated the US economy over the pandemic period to diminish. In the second half of 2024, the overall growth will return to more stable pre-pandemic rates and inflation will drift closer to 2 percent.

The 2024 sales and use tax is projected at \$6,913,100 which is 9.2% over the amended 2023 budget. The projection assumes retail activity growth in 2024 will remain at the 2023 level and includes new sales tax from local retail businesses that opened in 2023. The construction activity portion is anticipated to return to the pre-pandemic activity rate which was about 6% of total local sales tax, based on the past 10-year period. 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 2024 projected sales tax revenue includes the typical construction sales tax projection at about 6% of the total sale tax. Overall, a 6.0% increase over the 2022 actual sales tax revenue is anticipated in 2024.



Property tax is the second largest revenue source for the City and makes up about 17.3% of the 2024 General Fund revenues. Property tax revenue is projected at \$2,229,100 in the 2024 budget, up by \$46,613 or 2.1% from the 2023 amended budget. The 2024 tax revenue as submitted represents the total 2023 regular and EMS actual levy amounts of \$2,185,033 plus 1% statutory maximum allowed increase without a vote of \$24,332 plus an estimated tax increase from new construction for \$19,700. The new construction tax will be provided by the County Assessor and may be updated for the Final budget.

Utility tax is the third largest revenue source used to fund municipal services. Utility tax revenue is projected at \$1,742,400 based on the average collections for the previous two years and 2023 year-end estimates. Utility tax makes up about 13.5% of the 2024 General Fund revenues. Revenue projected is a \$44,600 or 2.6% increase from the 2023 amended budget projection. The telephone utility tax revenue continues to decline whereas all other utility taxes remain steady with slight increases over the last few years.

Licenses and Permits. The revenue is projected at \$473,000 in the 2024 budget. Compared to the 2023 amended budget, this is an increase of 8.4% or \$36,600. The City had significant increases in building permit activities in 2021 and 2022 contributed by large commercial construction permits. The 2023 amended budget anticipated that building permit activities will remain strong in 2023, but the actual revenue through September did not meet the projection. The City is expecting additional growth in permit activities in 2024, but it is uncertain whether the revenue would be as strong as in 2022. The 2024 budget projection is based on three-year average for 2021 and 2022 actuals and 2023 budget projection.

Intergovernmental grants. The 2024 grant revenue budget is \$136,410, which are all reimbursement grants.

State Shared Revenues. The 2024 budget is estimated at \$304,374. State shared revenues are any revenues distributed and allocated by the state to cities, towns, and counties by a formula set in state statute or appropriated by the legislature through the state budget process. While a few state shared revenues are influenced by local policies, most are distributed based on population or other factors that are beyond the city's direct control. The revenue are estimates using the Municipal Reserve Services Center (MRSC) 2024 State Shared Revenue Estimator. Included are liquor profits and excise tax, criminal justice sales tax, and marijuana excise tax.

Fees for Services. The 2024 revenue is projected at \$533,471. Compared to the 2023 amended budget, this is an increase of \$7,971 or 1.5%. Parks and recreation services fees make up about 42% and building plan review fees make up about 36% of this revenue budget.

Transfers In. The 2024 Budget includes a \$104,970 interfund transfers which includes a \$96,700 LTAC award from the Tourism Fund and \$8,270 from the Garbage Fund.

All other revenues are expected to remain relatively stable.

General Fund Expenditures

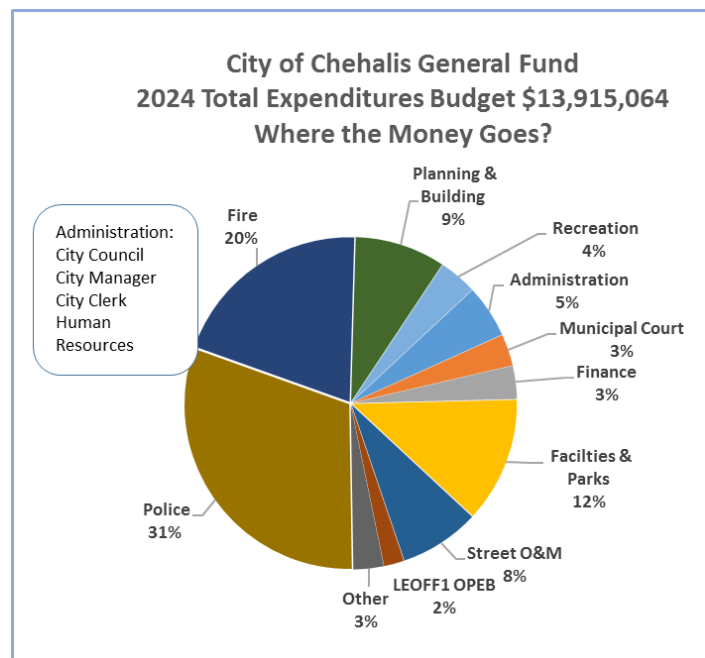
The 2024 Expenditures for the General Fund as submitted is \$13,915,064 which includes transfers out of \$1,434,088 to other funds. The 2024 Budget is less than 0.1% or \$5,771 increase from the 2023 amended budget of \$13,909,293. Non-routine transfers out to the general fund reserve funds decreased by \$800,000 while all other expenditure and routine operating transfers out budget increased by \$805,777 or about 6.1% from the 2023 amended budget.

Municipal services are delivered primarily through people, which is the largest ongoing cost to the General Fund. Salaries and benefits make up almost 64% of the total General Fund expenditures. Additional salaries and benefits of \$563,275 (or 4.0% of the total General Fund expenditures) is budgeted in the Street Fund which is primarily funded through general fund revenues.

The current collective bargaining agreements (CBAs) are for years 2023 through 2025. The cost-of-living adjustments (COLA) for 2024 per the CBAs range from 4.5% to 5.0% increase. The 2024 Budget as submitted includes employer-paid health insurance premiums and welfare increases and the contractual COLA increases and anticipated step increases for all employees, including represented and non-represented employees.

The 2024 Budget includes filling five General Fund positions that are currently vacant and two additional firefighter/paramedic positions, anticipating the hire will occur in the beginning of 2024.

A significant burden that the city continues to struggle is the rising cost of employee salaries and benefits, which is significantly higher than revenue growth.



Maintaining operating reserves at 10% of the revenue budget is the policy goal of the City Council, and the projected ending fund balance at the end of 2024 does not meet the suggested reserve goals. In addition to the General Fund, the City maintains the following sub-funds of the General fund for specific purposes: Street Fund, Building Abatement Fund, Compensated Absences Reserve Fund, LEOFF 1 OPEB Trust Fund, and Automotive/Equipment Reserve Fund. The combined total ending fund balance at the end of 2024 is estimated at \$1,883,977, which is about 14.5% of the 2024 revenue (excluding transfers in) budget. However, the fund balances in these funds are less than adequate when considering the ongoing need.

SUMMARIES OF RESTRICTED FUNDS

Street Fund (Fund 003), Formerly Dedicated Street Fund – 4% Sales Tax

In 2014, the City Council adopted a policy to allocate 4% of the City's sales tax revenue be transferred to this fund to be used and accumulated for needed city street repairs and improvements. Beginning in 2022, the General Fund Street Department and Arterial Street Funds were combined with the former Dedicated Street Fund – 4% Sales Tax and renamed as the Street Fund. The funding sources for the Street Fund come from transfers from the General Fund, state shared Motor Vehicle Fuel Tax, state and Federal grants, and other revenues that are restricted to be used for street purposes.

The 2024 projected total revenue is \$1,275,548 which includes a total of \$1,113,700 transfers in from the General Fund and \$161,848 (or 12.7%) revenues from other sources. The expenditures budget is \$1,476,607. The estimated 2024 ending fund balance is \$28,258. Maintaining certain level of fund balance in this fund can be used to leverage grants and loans in the future.

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 2024 budget includes a \$1,200 estimated interest earnings and no expenditures. The estimated fund balance at the end of 2024 is \$53,649.

Arterial Street Fund (Fund 102)

This fund was combined with the Street Fund (003) in 2022. The 2023 budget includes a \$6,027 transfer out of the remaining fund balance to the Street Fund, which results in the ending fund balance of zero in 2023. The fund was closed out in 2023 and no longer be used starting in 2024.

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 for a term of ten years. 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.

2024 revenue is estimated at \$1,637,800 which includes an estimated transportation benefit district sales tax of \$1,564,000 and an estimated investment interest of \$73,800. Total expenditures budgeted in 2024 is \$1,421,988. The estimated fund balance at the end of 2024 is \$3,555,087.

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.

2024 revenue is projected at \$291,400, which is a \$38,300 or 12.9% increase from the 2023 amended budget. The proposed expenditure budget is \$374,720, and an estimated fund balance at the end of 2024 is \$138,596. The operating reserve level currently set by the LTAC is \$50,000.

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. No additional funding (other than investment interest) is in the 2024 budget. Total 2024 expenditures budget is \$24,300 which is for cash outs of the General Fund employees planned on retiring in 2024.

LEOFF1 OPEB Trust Fund (Fund 115)

The LEOFF1 OPEB Reserve Fund was created with the 2020 Budget adoption to provide funding for LEOFF 1 retiree medical benefits. In 2024, the City Council passed an Ordinance No. 1078-B establishing the fund as a restricted by renaming the fund to LEOFF 1 OPEB Trust Fund and designate funding sources and to set the restrictions on the use of the funds. A portion of the regular property tax levy up to \$22.5 cents per \$1,000 assessed valuation is the sole funding source other than interest earnings on the fund balance in 2024. At the time the city's Firemen's Pension Fund has no beneficiaries remaining, the remaining funds from the pension fund is to be transferred to the LEOFF 1 OEPB Trust Fund. The 2024 Budget includes \$275,988 transfer in from the General Fund for the pension levy (a portion of the regular property tax levy), with expenditures budget of \$142,475. The estimated fund balance at the end of 2024 is \$373,065.

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 original loan holder. As of October 1, 2023, the outstanding loan principal on CDBG and HUD loans were \$81,963.91 and \$38,148.94, respectively.

No loan repayment revenue is projected in the 2024 budget. The estimated fund balance for the CDBG and HUD Grant funds at the end of 2024 are \$48 and \$69, respectively. If loan repayment in a year is less than \$35,000, the income is considered miscellaneous income and can be used for any community development activity including a CDBG eligible activity or a project benefiting low-and moderate-income persons. The City provided the CDBG and HUD grant funds of \$25,000 and \$90,000, respectively in 2023 for the Westside Park Improvement project.

Federal Grant Control Fund (Fund 199)

This fund was established in 2012 to track and manage various federal and state grant funds and has not had any activity since 2015. With receipt of the Coronavirus Local Fiscal Recovery Funds under the American Rescue Plan Act (ARPA) of 2021, this fund was re-activated to track and manage the ARPA funds. The ARPA funds are restricted funds and must be used for the eligible costs defined in the U.S. Treasury Interim Final Rules. The total of ARPA funds received in 2021 and 2022 is \$2,137,642. The City expensed \$243,776 in 2022 and has obligated a total of \$1,961,317 in 2023 for the purchases of a fire ladder truck, police body cameras, a portion of a vactor truck.

The estimated fund balance at the end of 2024 is \$80,453, which is unspent investment interests. Investment interest on the ARPA fund is not a federal program income and can be used for other municipal purposes.

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 improvement project and Limited Tax General Obligation (LTGO) Bond in 2020 for future fire station land acquisition and the temporary fire station project. The 2024 debt service expenditure budget is \$298,305. The city's Real Estate Excise Tax (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.

Public Facilities Reserve Fund (Fund 301)

The Public Facilities Reserve Fund was established many years ago to set aside monies 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. The funding sources for this fund come from the General Fund reserves, bonds and loans, state and federal grants, REET funds, and other dedicated funding such as community donations for park facility improvement projects. In 2022, the Parks Improvements Reserve Fund (Fund 303) was established, and the remaining donation funds reserved for the Recreation Park improvement was transferred to the Fund 303.

The 2024 Budget is \$40,000 which is for the preliminary planning for a permanent fire station building. The estimated fund balance at the end of 2024 is \$749,360, which is committed for future fire station project and other general city buildings and facilities improvements.

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. The fundings source is transfer in from the General Fund.

2024 Budget has no additional revenues but has expenditures budget of \$540,500. The estimated fund balance at the end of 2024 is \$270,669.

Park Improvement Fund (Fund 303)

The Park Improvement Fund was established in 2022 to accumulate and provide funds for capital improvements to the city's park facilities. The 2024 budget includes \$44,400 transfers in from the General Fund which is the projected 2024 field rental fees to be designated for future Recreation Park ball fields capital improvements. The estimated fund balance at the end of 2024 is \$253,501.

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 2024 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 2024 projected revenues and expenditures for the First Quarter Percent REET fund are \$150,000 and \$130,000, respectively, with an estimated ending fund balance of \$347,586.

The 2024 projected revenues and expenditures for the Second Quarter Percent REET fund are \$156,100 and \$96,490, respectively, with an estimated ending fund balance of \$521,155.

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. The activities of this fund will be moved to the General Fund in 2024, and the fund will be closed out. The 2024 budget includes a transfer out of the estimated fund balance of \$8,270 to the General Fund.

Wastewater Fund (Fund 404) and Wastewater Capital Fund (Fund 414)

The Wastewater Fund is responsible for the operation and maintenance of the sanitary sewage collection system, the wastewater treatment plan, the poplar tree plantation, and all other city wastewater facilities and infrastructure. The Wastewater Capital Fund (414) was established with the adoption of the 2022 Budget to provide dedicated revenues and reserve dollars for capital improvements and replacements of new and existing wastewater collection and treatment facilities and systems. Currently, all revenues from utility services are budgeted in the Wastewater Fund (O&M) with the revenues in excess over three months operating reserves and the required annual debt services are transferred to the capital fund.

For the Wastewater Fund, 2024 revenue is projected at \$6,046,950. Total expenditure budgeted is \$6,721,258 which includes a \$358,1400 transfers out to the Wastewater Capital Fund. The estimated fund balance at the end of 2024 is \$2,924,918 which comprise of three months of operating reserve of \$1,146,033 and \$1,778,885 for annual debt service reserve.

The 2024 budget for the Wastewater Capital Fund is \$1,042,600. The estimated fund balance at the end of 2024 is \$921,875.

Water Fund (Fund 405) and Water Capital Fund (Fund 415)

The Water Fund is responsible for the operations, procurement, treatment, and distribution of potable water. The Water Capital Fund (415) was established with the adoption of the 2022 Budget to provide dedicated revenues and reserve dollars for capital improvements and replacements of new and existing water production and distribution facilities and systems. Currently, all revenues from utility services are budgeted in the Water Fund (O&M) with the revenues in excess over three months operating reserves and the required annual debt services are transferred to the capital fund.

For the Water Fund, 2024 revenue is projected at \$3,531,000. Total expenditure budgeted is \$3,908,322 which includes a \$444,900 transfers out to the Water Capital Fund. The estimated fund balance at the end of 2024 is \$1,038,493 which comprise of three months of operating reserve of \$808,306 and \$230,188 for annual debt service reserve.

The 2024 budget for the Water Capital Fund is \$3,420,000. The estimated fund balance at the end of 2024 is \$5,172,366.

Storm & Surface Water Fund (Fund 406) and Storm & Surface Water Capital Fund (Fund 416)

The Storm & Surface Water Utility Fund provides planning, construction, operation, and maintenance of the City's storm drainage system.

The Storm & Surface Water Capital Fund (416) was established with the adoption of the 2022 Budget to provide dedicated revenues and reserve dollars for capital improvements and replacements of new and existing stormwater collection and treatment facilities and systems.

Currently, all revenues from utility services are budgeted in the Storm & Surface Water Fund (O&M) with the revenues in excess over three months operating reserves and the required annual debt services are transferred to the capital fund.

For the Water Fund, 2024 revenue is projected at \$742,000. Total expenditure budgeted is \$870,449, which includes a \$227,000 transfers out to the Storm & Surface Water Capital Fund. The estimated fund balance at the end of 2024 is \$160,843 which is a three months of operating reserve.

The 2024 budget for the Storm & Surface Water Capital Fund is \$748,960. The estimated fund balance at the end of 2024 is \$790,658.

Airport Fund (Fund 407) and Airport Capital Fund (417)

The Airport Fund is dedicated and restricted to the operation of the Chehalis-Centralia Airport. The Airport Capital Fund (417) was established with the adoption of the 2022 Budget to provide dedicated revenues and reserve dollars for capital improvements and replacements of new and existing Airport facilities and capital assets.

Currently, all revenues from operations are budgeted in the Airport Fund (O&M) with the revenues in excess over three months operating reserves and the required annual debt services are transferred to the capital fund.

For the Airport Fund, 2024 revenue is projected at \$2,246,150. Total expenditure budgeted is \$2,817,011, which includes a \$1,263,500 transfers out to the Airport Capital Fund. The estimated fund balance at the end of 2024 is \$443,411 which comprised of a three months of operating reserve and an annual debt service.

The 2024 budget for the Airport Capital Fund is \$442,000. The estimated fund balance at the end of 2024 is \$2,778,125.

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. Funding was provided with a property tax of \$22.5 cents per \$1,000 assessed valuation from the City's regular property tax levy, contributions from firefighters themselves, and the annual Fire Insurance Premium Tax distribution from the state. The pension levy is no longer received in this fund starting 2020, as the 2019 actuarial study determined that this fund is sufficiently funded to pay all future pension benefits. However, the annual fire insurance premium tax will continue to be received in this fund.

The 2024 Budget includes \$13,500 in estimated fire insurance premium tax, \$20,000 in investment interest, and \$7,200 in expenditures for pension benefits. The estimated fund balance at the end of 2024 is \$1,110,522.

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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 2023 will continue to be reviewed throughout the year and will be adjusted accordingly.

Each of the funds detailed within the 2024 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 are budgeted within the General Fund. Starting in 2022, street maintenance is budgeted in the Street Fund, which is a sub-fund of 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 had a banked capacity of approximately \$247,000 going into 2024 tax levy year.

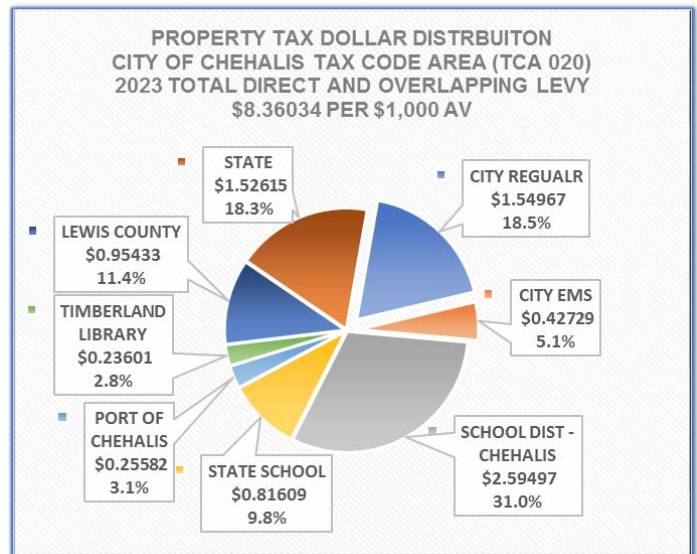
Local governments may also exceed the 1% levy lid for one or more years if they have not reached their statutory levy rate limit through a "levy lid lift". This option requires voter approval with a simple majority of votes. The maximum rate allowed by state law for cities is \$3.60 per \$1,000 assessed 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 2023 regular property tax levy by the City was \$1.54967 per \$1,000 of assessed valuation. \$0.225 of the \$1.54967 was allocated by the Council to the LEOFF 1 OPEB reserve fund to provide funding for the City's LEOFF 1 police and firefighter retiree healthcare benefits. 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. 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 2023 EMS levy rate was \$0.42729 per \$1,000 AV.



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

City of Chehalis Property Tax Revenue Collections (Last Ten Years)

USE	2023 [^]	2022	2021	2020 ^{^^}	2019 ¹	2018	2017 ²	2016	2015	2014
General Purpose	\$ 878,761	\$ 1,481,376	\$ 1,494,191	\$ 1,447,433	\$ 1,419,034	\$ 1,284,729	\$ 1,317,799	\$ 1,239,018	\$ 1,247,319	\$ 1,221,741
Firemen's Pension & LEOFF 1 OPEB ^{^^}	\$ 149,164	\$ 213,872	\$ 156,245	\$ 172,852	\$ 162,518	\$ 156,379	\$ 143,492	\$ 134,426	\$ 134,353	\$ 130,733
EMS	\$ 282,770	\$ 465,631	\$ 336,821	\$ 331,227	\$ 323,613	\$ 309,136	\$ 314,676	\$ 297,504	\$ 234,598	\$ 231,302
TOTAL	\$ 1,310,695	\$ 2,160,879	\$ 1,987,257	\$ 1,951,512	\$ 1,905,165	\$ 1,750,244	\$ 1,775,967	\$ 1,670,948	\$ 1,616,270	\$ 1,583,776

Foot Notes:

[^] Tax Collected Year-to-date 10/30/2023

^{^^} Starting 2020, up to \$0.225/\$1000 AV is being allocated to provide funding for LEOFF1 retiree medical benefits (OPEB) as a part of the annual budget adoption. Ord No. 1078-B authorized continuing the pension levy for the LEOFF 1 OPEB Trust Fund.

¹ Ord No. 994-B authorized \$81,719 use of banked capacity. The City had approximately \$280,000 banked capacity going into 2023 tax levy year.

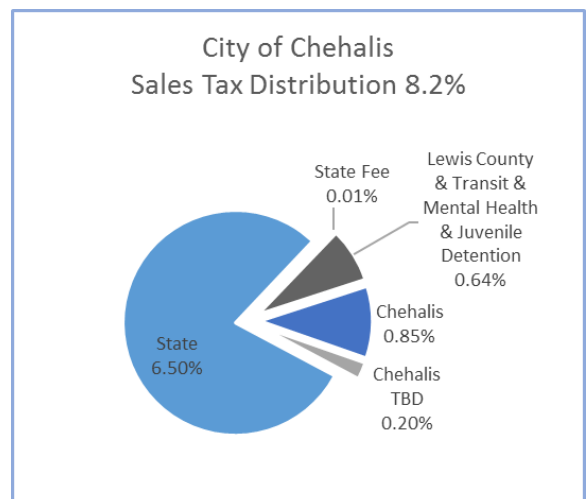
² Industrial Area Annexation

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%. The City of Chehalis imposes 1.0% on local retail sales tax. A 0.15% of the 1.0% goes to the County.

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. 0.01% is shared with the City of Chehalis.

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 solid waste.

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 tax rate used to be a flat 1.28%, but effective January 1, 2020 the state implemented a graduate tax scale based on the selling price of the property, with the sale price thresholds adjusted on a four-year schedule (RCW 82.45.060). However, the sale of real property classified as timberland or agricultural land remains taxed at a flat 1.28% regardless of the sale price.

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. The credit is applied in layers, which is to say the county rate is credited against the state rate, and the city rate is credited against the county. For example, if the county imposes its maximum 6% and a city also imposes its 4% maximum rate, the city will receive 4% and the county will receive 2%, and the state would receive the remaining 6.84%. 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 or public utilities for the right to use city streets, alleys, and other public properties to install and maintain equipment within rights-of-way. Franchise fees are generally limited to the recovery of administrative costs. Exception is cable TV. Cable TV franchise fees are governed by federal rather than state law and may be levied at a rate of up to five percent of gross revenues from the franchise area every year, 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 2024 Budget is 7,400 as determined by the Office of Financial Management for Washington State as of April 1, 2023. 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 2024 Budget as provided by MRSC.

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 actual liquor and wine sales. Revenues are partially restricted. At least 2% of the distribution must be used to support approved alcoholism or drug addiction treatment programs and at least 20.23% must be used for public safety programs. The remaining 77.77% is unrestricted and may be used for any lawful governmental purpose.

Liquor profits are flat distribution from liquor licensing fees. Revenues are partially restricted. At least 2% must be used for a drug or alcohol treatment program and the remaining 98% is unrestricted and may be used for any lawful governmental purpose.

Marijuana Excise Tax

Initiative 502 (I-502), which was approved by voters in 2012, legalized recreational marijuana and authorized marijuana excise taxes. Marijuana excise taxes are imposed and collected by the State of Washington; as of 2018, the state imposes a 37% marijuana excise tax on the retail sale of marijuana, marijuana concentrates, and marijuana-infused products. Cities and counties may *not* impose additional local excise taxes upon sale of marijuana. However, the state shares some of the excise tax revenues with the cities and counties. The actual revenues received by cities depend on legislative appropriations from the state budget. Marijuana excise tax distributions depend in significant part upon local marijuana policies and regulations.

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 2024 Budget includes an estimated revenue of \$37,500.

Criminal Justice Distribution

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

2024 State Shared Revenues - Estimated			
Share Revenues	Per Capita Amount	Total Population	Est. 2024 Revenue
Liquor Profits	\$ 7.55	7,400	\$ 55,870
Liquor Excise Tax	\$ 7.23	7,400	\$ 53,502
Criminal Justice - Population Based	\$ 0.38	7,400	\$ 2,812
Criminal Justice - Special Program	\$ 1.35	7,400	\$ 9,990
Motor Vehicle Fuel Tax	\$ 17.12	7,400	\$ 126,688
Increased MVFT	\$ 1.12	7,400	\$ 8,288
Multi-Modal Distribution	\$ 1.28	7,400	\$ 9,472
Marijuana Excise Tax*	\$ -	7,400	\$ 37,500
Total	\$ 36.03		\$ 304,122

*Combination of per capita and retail sales. Last 2-year average revenues.

use at least 0.42% for pedestrian, equestrian, or bicycle trails, unless such amount would be \$500 or less per year. The 2024 gas tax revenue is budgeted in the Street Fund

Increased Motor Vehicle Fuel Tax and Multimodal Distribution

All cities and towns receive a share of the increases to the state multimodal funds and increased motor vehicle fuel tax ("MVFT") passed by the legislature in 2015 (RCW 46.68.126) on a strictly per capita (population) basis. Unlike the regular MVFT distributions, the multimodal distributions and increased MVFT funds are direct appropriations from the "connecting Washington" account established within the state motor vehicle fund. These distributions are not adjusted for inflation and will remain the same each year unless changed by the state legislature. Unlike regular MVFT distributions, these allocations are not impacted by actual fuel tax collections or transportation licensing fees. Multimodal and increased MVFT are distributed to all cities and towns on a strictly per capita (population) basis.

Revenues are restricted. Multimodal funds may be used for any transportation purpose. Increased MVFT funds must be used for street or highway purposes (including eligible pedestrian, equestrian, or bicycle trails).

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 and fees.

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.

OTHER 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 held by participating funds.

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, proceeds from sale of capital assets, 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.

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ORDINANCE NO. 1080-B

**AN ORDINANCE OF THE CITY OF CHEHALIS, WASHINGTON,
ADOPTING THE BUDGET OF THE CITY OF CHEHALIS FOR THE
YEAR 2024 AND PROVIDING FOR THE EFFECTIVE DATE
HEREOF.**

**THE CITY COUNCIL OF THE CITY OF CHEHALIS, WASHINGTON, DOES 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 2024, and by this reference said Exhibit "A," showing a total estimated ending fund balance of **\$22,746,111** 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 5th day of December, 2023.

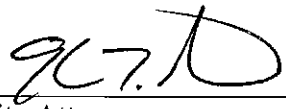
PASSED by the City Council of the City of Chehalis, Washington, and **APPROVED** by its Mayor, at a regularly scheduled open public meeting thereof this 27th day of November, 2023.


Mayor

Attest:


City Clerk

Approved as to form and content:


City Attorney

CITY OF CHEHALIS
2024 BUDGET SUMMARY- ALL FUNDS
Ordinance No. 1080-B, Exhibit A

Fund No.	Fund Name	Estimated Beginning Fund Balance 01/01/2024	Revenues	Transfers In	TOTAL REVENUE SOURCE	Expenditures	Transfers Out	TOTAL EXPENDITURE	Estimated Ending Fund Balance 12/31/2024	Change in Fund Balance Increase (Decrease)	% Change
001	General Fund	\$ 2,040,983	\$ 12,813,655	\$ 104,970	\$ 12,918,625	\$ 12,480,976	\$ 1,434,088	\$ 13,915,064	\$ 1,044,544	\$ (996,439)	-48.8%
003	Street Fund	229,317	161,848	1,113,700	1,275,548	1,476,607	-	1,476,607	28,258	(201,059)	-87.7%
004	Building Abatement Fund	52,449	1,200	-	1,200	-	-	-	53,649	1,200	2.3%
103	Transportation Benefit District Fund	3,339,275	1,637,800	-	1,637,800	1,421,988	-	1,421,988	3,555,087	215,812	6.5%
107	Tourism Fund	178,616	334,700	-	334,700	206,200	168,520	374,720	138,596	(40,020)	-22.4%
110	Compensated Absences Reserve Fund	132,792	5,300	-	5,300	24,300	-	24,300	113,792	(19,000)	-14.3%
115	LEOFF 1 OPEB Reserve Fund	235,652	3,900	275,988	279,888	142,475	-	142,475	373,065	137,413	58.3%
195	Community Development Block Grant Fund	198	-	-	-	150	-	150	48	(150)	-75.8%
197	HUD Block Grant Fund	469	-	-	-	400	-	400	69	(400)	-85.3%
199	Federal Grant Control Fund	31,353	49,100	-	49,100	-	-	-	80,453	49,100	156.6%
200	General Obligation Bond Fund	63	-	298,310	298,310	298,305	-	298,305	68	5	7.9%
301	Public Facilities Reserve Fund	773,160	16,200	-	16,200	40,000	-	40,000	749,360	(23,800)	-3.1%
302	Automotive/Equipment Reserve Fund	791,469	19,700	-	19,700	540,500	-	540,500	270,669	(520,800)	-65.8%
303	Parks Improvement Fund	224,601	24,500	44,400	68,900	40,000	-	40,000	253,501	28,900	12.9%
305	First Quarter REET Fund	327,586	150,000	-	150,000	-	130,000	130,000	347,586	20,000	6.1%
306	Second Quarter REET Fund	461,545	156,100	-	156,100	-	96,490	96,490	521,155	59,610	12.9%
402	Garbage Fund	8,270	-	-	-	-	8,270	8,270	-	(8,270)	-100.0%
404	Wastewater Fund	3,599,226	6,046,950	-	6,046,950	6,363,158	358,100	6,721,258	2,924,918	(674,308)	-18.7%
405	Water Fund	1,415,815	3,531,000	-	3,531,000	3,463,422	444,900	3,908,322	1,038,493	(377,322)	-26.7%
406	Storm and Surface Water Fund	289,292	742,000	-	742,000	643,449	227,000	870,449	160,843	(128,449)	-44.4%
407	Airport Fund	1,014,272	2,246,150	-	2,246,150	1,553,511	1,263,500	2,817,011	443,411	(570,861)	-56.3%
414	Wastewater Capital Fund	1,429,398	176,977	358,100	535,077	1,042,600	-	1,042,600	921,875	(507,523)	-35.5%
415	Water Capital Fund	5,772,086	2,375,380	444,900	2,820,280	3,420,000	-	3,420,000	5,172,366	(599,720)	-10.4%
416	Storm and Surface Water Capital Fund	1,279,418	33,200	227,000	260,200	873,960	-	873,960	665,658	(613,760)	-48.0%
417	Airport Capital Fund	1,912,025	44,600	1,263,500	1,308,100	442,000	-	442,000	2,778,125	866,100	45.3%
611	Firemen's Pension	1,084,222	33,500	-	33,500	7,200	-	7,200	1,110,522	26,300	2.4%
TOTALS		\$ 26,623,552	\$ 30,603,760	\$ 4,130,868	\$ 34,734,628	\$ 34,481,201	\$ 4,130,868	\$ 38,612,069	\$ 22,746,111	\$ (3,877,441)	-14.6%

CITY OF CHEHALIS
2024 REVENUE BUDGET SUMMARY - ALL FUNDS

Fund No.	Fund Name	Estimated Beginning Fund Balance 01/01/2024	Revenues	Transfers In	Transfer Type	2024 Total Revenues & Transfers In	Total Appropriation with Fund Balance
001	General Fund	\$ 2,040,983	\$ 12,813,655	\$ 104,970	1, 3	\$ 12,918,625	\$ 14,959,608
003	Street Fund	229,317	161,848	1,113,700	1, 3	1,275,548	1,504,865
004	Building Abatement Fund	52,449	1,200	-		1,200	53,649
103	Transportation Benefit District Fund	3,339,275	1,637,800	-		1,637,800	4,977,075
107	Tourism Fund	178,616	334,700	-		334,700	513,316
110	Compensated Absences Reserve Fund	132,792	5,300	-		5,300	138,092
115	LEOFF 1 OPEB Reserve Fund	235,652	3,900	275,988	1, 3	279,888	515,540
195	Community Development Block Grant Fund	198	-	-		-	198
197	HUD Block Grant Fund	469	-	-		-	469
199	Federal Grant Control Fund	31,353	49,100	-		49,100	80,453
200	General Obligation Bond Fund	63	-	298,310	2	298,310	298,373
301	Public Facilities Reserve Fund	773,160	16,200	-		16,200	789,360
302	Automotive/Equipment Reserve Fund	791,469	19,700	-		19,700	811,169
303	Parks Improvement Fund	224,601	24,500	44,400	3	68,900	293,501
305	First Quarter REET Fund	327,586	150,000	-		150,000	477,586
306	Second Quarter REET Fund	461,545	156,100	-		156,100	617,645
402	Garbage Fund	8,270	-	-		-	8,270
404	Wastewater Fund	3,599,226	6,046,950	-		6,046,950	9,646,176
405	Water Fund	1,415,815	3,531,000	-		3,531,000	4,946,815
406	Storm and Surface Water Fund	289,292	742,000	-		742,000	1,031,292
407	Airport Fund	1,014,272	2,246,150	-		2,246,150	3,260,422
414	Wastewater Capital Fund	1,429,398	176,977	358,100	3	535,077	1,964,475
415	Water Capital Fund	5,772,086	2,375,380	444,900	3	2,820,280	8,592,366
416	Storm and Surface Water Capital Fund	1,279,418	33,200	227,000	3	260,200	1,539,618
417	Airport Capital Fund	1,912,025	44,600	1,263,500	3	1,308,100	3,220,125
611	Firemen's Pension	1,084,222	33,500	-		33,500	1,117,722
TOTALS		\$ 26,623,552	\$ 30,603,760	\$ 4,130,868		\$ 34,734,628	\$ 61,358,180

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

CITY OF CHEHALIS
2024 EXPENDITURE BUDGET SUMMARY - ALL FUNDS

Fund No.	Fund Name	Operating Purpose	Debt Service Purpose	Capital Purpose	Reserve Purposes	Expenditures w/o Transfers Out	Transfers Out	Transfer Type	Total Expenditures & Transfers Out	Estimated Ending Fund Balance 12/31/2024	2023 Total Appropriation with Fund Balance
001	General Fund	\$ 12,363,093	\$ 23,213	\$ 94,670	\$ -	\$ 12,480,976	\$ 1,434,088	1, 3	\$ 13,915,064	\$ 1,044,544	\$ 14,959,608
003	Street Fund	1,351,676	37,431	87,500	-	1,476,607	-		1,476,607	28,258	1,504,865
004	Building Abatement Fund	-	-	-	-	-	-		-	53,649	53,649
103	Transportation Benefit District Fund	189,888	-	1,326,200	-	1,516,088	-		1,516,088	3,460,987	4,977,075
107	Tourism Fund	206,200	-	-	-	206,200	168,520	1, 2	374,720	138,596	513,316
110	Compensated Absences Reserve Fund	24,300	-	-	-	24,300	-		24,300	113,792	138,092
115	LEOFF 1 OPEB Reserve Fund	142,475	-	-	-	142,475	-		142,475	373,065	515,540
195	Community Development Block Grant Fund	150	-	-	-	150	-		150	48	198
197	HUD Block Grant Fund	400	-	-	-	400	-		400	69	469
199	Federal Grant Control Fund	-	-	-	-	-	-		-	80,453	80,453
200	General Obligation Bond Fund	-	298,305	-	-	298,305	-		298,305	68	298,373
301	Public Facilities Reserve Fund	40,000	-	-	-	40,000	-		40,000	749,360	789,360
302	Automotive/Equipment Reserve Fund	-	-	540,500	-	540,500	-		540,500	270,669	811,169
303	Parks Improvement Fund	-	-	40,000	-	40,000	-		40,000	253,501	293,501
305	First Quarter REET Fund	-	-	-	-	-	130,000	2	130,000	347,586	477,586
306	Second Quarter REET Fund	-	-	-	-	-	96,490	1, 2	96,490	521,155	617,645
402	Garbage Fund	-	-	-	-	-	8,270	1	8,270	-	8,270
404	Wastewater Fund	4,584,273	1,778,885	-	-	6,363,158	358,100	3	6,721,258	2,924,918	9,646,176
405	Water Fund	3,233,234	230,188	-	-	3,463,422	444,900	3	3,908,322	1,038,493	4,946,815
406	Storm and Surface Water Fund	641,539	1,910	-	-	643,449	227,000	3	870,449	160,843	1,031,292
407	Airport Fund	1,480,079	73,432	-	-	1,553,511	1,263,500	3	2,817,011	443,411	3,260,422
414	Wastewater Capital Fund	100	-	1,042,500	-	1,042,600	-		1,042,600	921,875	1,964,475
415	Water Capital Fund	-	-	3,420,000	-	3,420,000	-		3,420,000	5,172,366	8,592,366
416	Storm and Surface Water Capital Fund	-	-	873,960	-	873,960	-		873,960	665,658	1,539,618
417	Airport Capital Fund	-	-	442,000	-	442,000	-		442,000	2,778,125	3,220,125
611	Firemen's Pension	7,200	-	-	-	7,200	-		7,200	1,110,522	1,117,722
TOTALS		\$ 24,264,607	\$ 2,443,364	\$ 7,867,330	\$ -	\$ 34,575,301	\$ 4,130,868		\$ 38,706,169	\$ 22,652,011	\$ 61,358,180

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

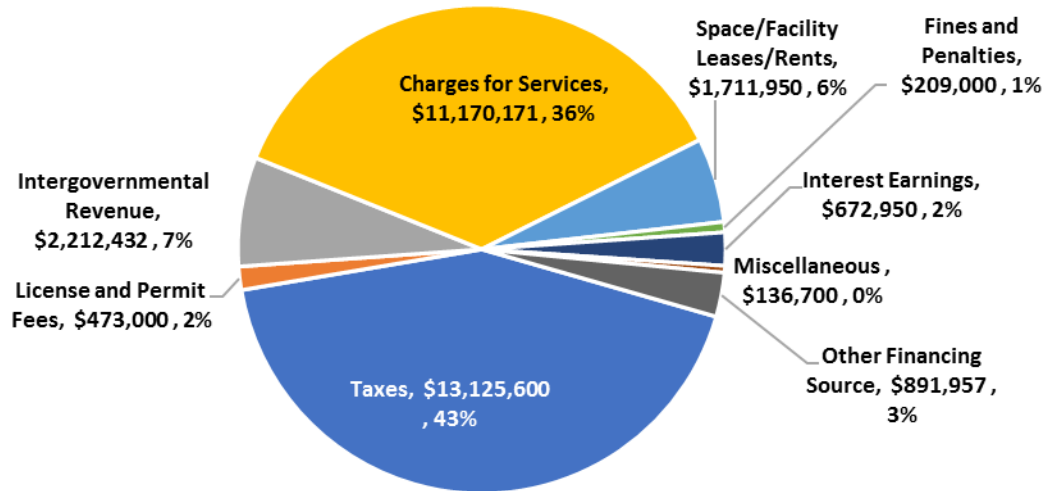
**CITY OF CHEHALIS
SUMMARY OF BUDGET TOTALS - ALL FUNDS
TOTAL INCLUDING FUND BALANCES**

Fund No.	Fund Name	2021 Actual	2022 Actual	2023 Amended Budget	2024 Adopted Budget	Change 2024-2023	% Change
001	General Fund	\$ 13,538,478	\$ 15,489,852	\$ 15,950,276	\$ 14,959,608	\$ (990,668)	-6.2%
003	Street Fund	339,020	1,378,688	1,710,762	1,504,865	(205,897)	-12.0%
004	Building Abatement Fund	51,659	52,399	52,449	53,649	1,200	2.3%
102	Arterial Street Fund	241,477	96,855	6,027	-	(6,027)	-100.0%
103	Transportation Benefit District Fund	4,489,745	5,575,836	5,180,585	4,977,075	(203,510)	-3.9%
107	Tourism Fund	382,625	463,960	511,010	513,316	2,306	0.5%
110	Compensated Absences Reserve Fund	398,201	250,202	219,592	138,092	(81,500)	-37.1%
115	LEOFF 1 OPEB Reserve Fund	189,899	281,689	392,652	515,540	122,888	31.3%
195	Community Development Block Grant Fund	24,613	25,798	26,198	198	(26,000)	-99.2%
197	HUD Block Grant Fund	88,501	89,769	91,469	469	(91,000)	-99.5%
199	Federal Grant Control Fund	1,068,806	2,164,446	1,992,670	80,453	(1,912,217)	-96.0%
200	General Obligation Bond Fund	301,938	299,520	301,592	298,373	(3,219)	-1.1%
301	Public Facilities Reserve Fund	1,733,963	970,371	1,385,863	789,360	(596,503)	-43.0%
302	Automotive/Equipment Reserve Fund	314,791	742,969	1,222,569	811,169	(411,400)	-33.7%
303	Parks Improvement Fund	-	202,423	1,537,581	293,501	(1,244,080)	-80.9%
305	First Quarter REET Fund	418,967	464,340	678,346	477,586	(200,760)	-29.6%
306	Second Quarter REET Fund	442,287	544,677	956,220	617,645	(338,575)	-35.4%
402	Garbage Fund	13,230	13,648	14,510	8,270	(6,240)	-43.0%
404	Wastewater Fund	11,075,129	11,556,703	9,792,738	9,646,176	(146,562)	-1.5%
405	Water Fund	11,321,027	11,575,325	5,420,960	4,946,815	(474,145)	-8.7%
406	Storm and Surface Water Fund	2,421,416	2,262,249	1,099,304	1,031,292	(68,012)	-6.2%
407	Airport Fund	4,444,373	3,599,230	2,919,880	3,260,422	340,542	11.7%
414	Wastewater Capital Fund	-	2,159,294	2,620,188	1,964,475	(655,713)	-25.0%
415	Water Capital Fund	-	6,805,995	8,320,541	8,592,366	271,825	3.3%
416	Storm and Surface Water Capital Fund	-	1,448,101	1,616,058	1,539,618	(76,440)	-4.7%
417	Airport Capital Fund	-	2,798,899	2,122,925	3,220,125	1,097,200	51.7%
611	Firemen's Pension	1,037,462	1,061,443	1,091,222	1,117,722	26,500	2.4%
TOTALS	TOTALS	\$ 54,337,607	\$ 72,374,681	\$ 67,234,187	\$ 61,358,180	\$ (5,876,007)	-8.7%

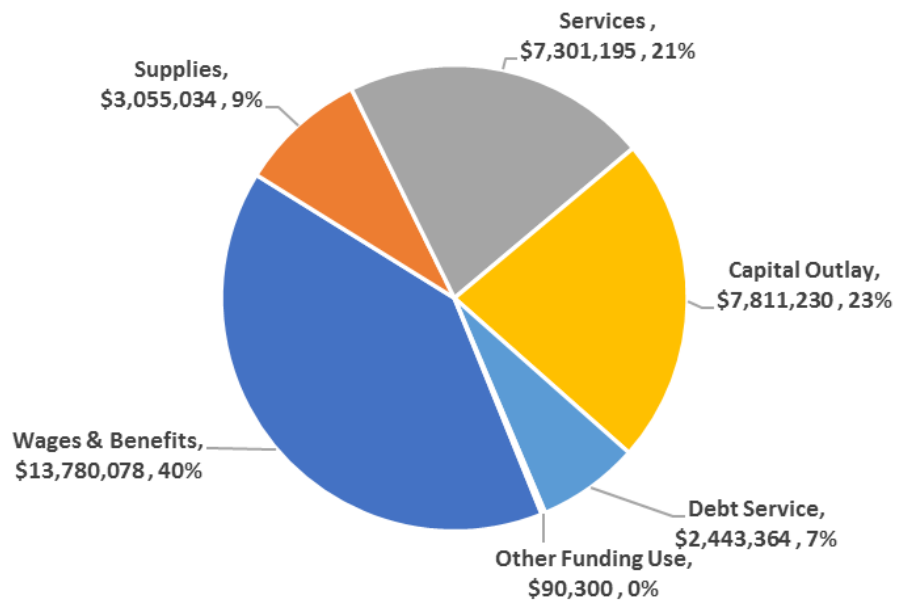
**CITY OF CHEHALIS
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY
ALL FUNDS**

Category	2021 Actual	2022 Actual	2023 Amended budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024- 2023	% Change
REVENUE SOURCE							
Tax Revenues:							
Property Tax	\$ 1,987,256	\$ 2,160,880	\$ 2,182,487	\$ 1,056,040	\$ 2,229,100	\$ 46,613	2.1%
Sales Tax	6,039,307	6,528,513	6,332,100	4,532,612	6,913,100	581,000	9.2%
Sales Tax - TBD	1,365,827	1,477,014	1,434,900	1,027,579	1,564,000	129,100	9.0%
Hotel/Motel Tax	272,466	320,926	290,000	205,379	330,000	40,000	13.8%
Utility Tax	1,685,146	1,745,079	1,697,800	1,218,312	1,742,400	44,600	2.6%
Leasehold Excise Tax	51,379	53,163	56,600	46,555	62,000	5,400	9.5%
Real Estate Excise Tax	402,818	342,518	227,600	131,654	285,000	57,400	25.2%
Total Tax Revenues	11,804,199	12,628,093	12,221,487	8,218,131	13,125,600	904,113	7.4%
Other Revenues:							
Licenses and Permits	410,375	572,383	436,400	164,480	473,000	36,600	8.4%
Intergovernmental Grants	1,835,147	2,997,875	2,721,635	303,142	1,750,110	(971,525)	-35.7%
State Shared	497,428	464,711	493,140	334,763	462,322	(30,818)	-6.2%
Charges for Services	10,656,715	11,345,277	10,479,690	7,067,750	11,170,171	690,481	6.6%
Fines and Forfeits	105,442	195,836	194,170	137,751	209,000	14,830	7.6%
Interest Earnings	42,692	412,638	982,990	839,262	672,950	(310,040)	-31.5%
Rents and Leases	1,274,195	1,484,812	1,612,910	1,049,395	1,711,950	99,040	6.1%
Miscellaneous	248,487	157,768	59,300	26,033	73,800	14,500	24.5%
Custodial and Refundable Deposits	162,780	133,259	189,620	10,145	62,900	(126,720)	-66.8%
Interfund Loan Repayment	70,911	54,135	-	-	-	-	0.0%
Interfund Loan Proceeds	-	-	1,140,000	-	-	(1,140,000)	-100.0%
Debt Issuance Proceeds	602,837	147,163	-	-	500,000	500,000	0.0%
Proceeds from Disposal of Capital Asset	17,903	84,958	-	-	391,957	391,957	0.0%
Total Other Revenues	15,924,912	18,050,815	18,309,855	9,932,721	17,478,160	(831,695)	-4.5%
Total Revenues Before Transfers In	27,729,111	30,678,908	30,531,342	18,150,852	30,603,760	72,418	0.2%
Transfers In	1,463,439	14,985,986	4,354,862	2,886,692	4,130,868	(223,994)	-5.1%
TOTAL REVENUES	\$ 29,192,550	\$ 45,664,894	\$ 34,886,204	\$ 21,037,544	\$ 34,734,628	\$ (151,576)	-0.4%
EXPENDITURES							
Salaries/Wages	\$ 7,297,132	\$ 7,336,106	\$ 8,748,188	\$ 5,488,577	\$ 9,340,005	591,817	6.8%
Benefits	3,238,496	3,376,715	3,931,664	2,458,426	4,440,073	508,409	12.9%
Supplies	1,879,651	2,395,270	2,765,969	1,474,407	3,055,034	289,065	10.5%
Services	4,993,220	5,409,275	7,147,694	3,878,780	7,301,195	153,501	2.1%
Capital Outlay	5,942,840	3,807,605	9,896,042	2,291,528	7,811,230	(2,084,812)	-21.1%
Debt Service & Long-term Lease	2,690,414	2,572,294	2,537,870	1,214,117	2,443,364	(94,506)	-3.7%
Interfund Loan	-	-	-	-	-	-	0.0%
Interfund Loan Repayment	72,787	54,596	1,140,000	-	-	(1,140,000)	-100.0%
Custodial Disbursements	49,862	88,850	88,346	42,937	90,300	1,954	2.2%
Interfund Service Charges	-	-	-	-	-	-	0.0%
Total Before Transfers Out	26,164,402	25,040,711	36,255,773	16,848,772	34,481,201	(1,774,572)	-4.9%
Transfer Out	1,463,439	14,985,987	4,354,862	2,886,692	4,130,868	(223,994)	-5.1%
TOTAL EXPENDITURES	\$ 27,627,841	\$ 40,026,698	\$ 40,610,635	\$ 19,735,464	\$ 38,612,069	\$ (1,998,566)	-4.9%
Increase (Decrease) in Fund Balance	\$ 1,564,709	\$ 5,638,196	\$ (5,724,431)	\$ 1,302,080	\$ (3,877,441)	\$ 1,846,990	-32.3%
Beginning Cash, January 1	25,145,078	26,709,787	32,347,983	32,347,983	26,623,552	(5,724,431)	-17.7%
ENDING CASH, DECEMBER 31	\$ 26,709,787	\$ 32,347,983	\$ 26,623,552	\$ 33,650,063	\$ 22,746,111	\$ (3,877,441)	-14.6%
Ending Cash % of Revenues	96.3%	105.4%	87.2%	185.4%	74.3%	-5354.3%	
Ending Cash % of Expenditures	102.1%	129.2%	73.4%	199.7%	66.0%	218.5%	
Total appropriations with fund balance	\$ 54,337,628	\$ 72,374,681	\$ 67,234,187	\$ 53,385,527	\$ 61,358,180	\$ (5,876,007)	

2024 Proposed Revenue Budget - All Funds
Exclude Interfund Transfers
\$30,603,760

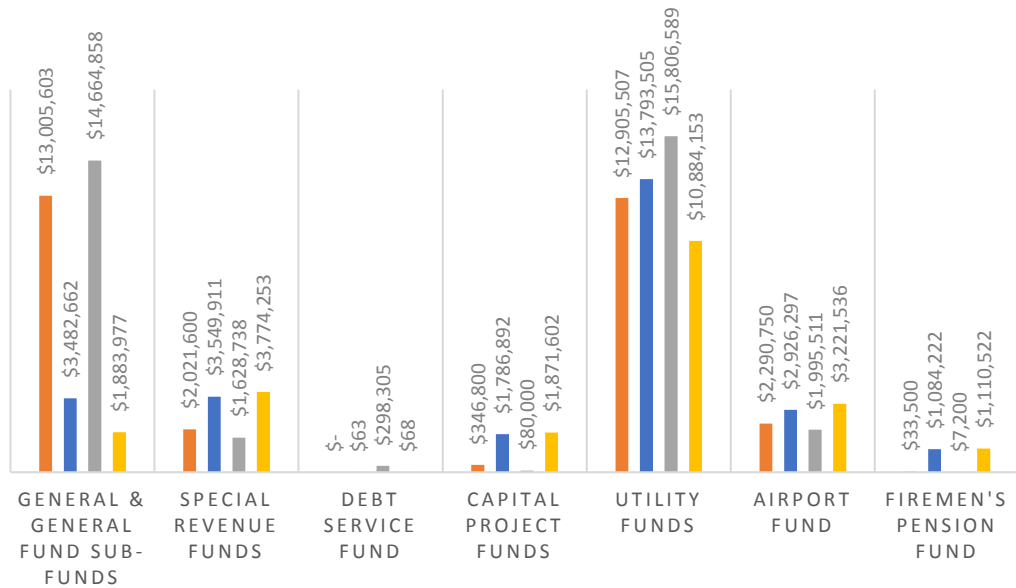


2024 Proposed Expenditure Budget by Category- All Funds
Exclude Interfund Transfers
\$34,481,201

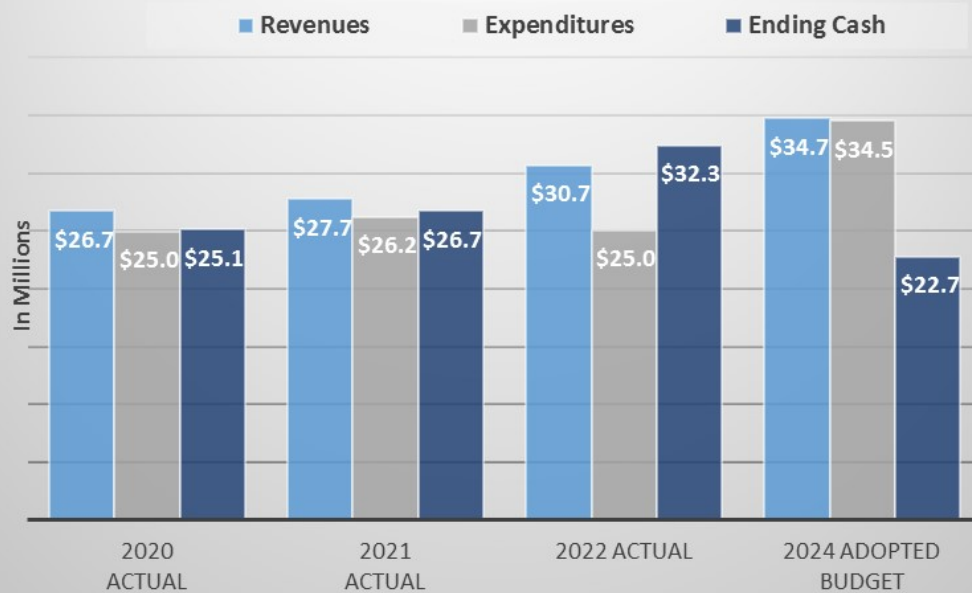


2024 PRELIMINARY DRAFT CITY BUDGET BY FUND TYPE REVENUES, EXPENDITURES, AND FUND BALANCES (EXCLUDE INTERFUND TRANSFERS)

■ 2024 Revenues* ■ 2024 Beginning Fund Balance ■ 2024 Expenditures* ■ 2024 Ending Fund Balance



City of Chehalis Revenues, Expenditures and Fund Balances - All Funds Five Year Trend



2024 CAPITAL BUDGET LIST

Department/Description	Type	Project Number	2023 Amended Budget	2024 Adopted Budget
General Fund (001)				
Facilities and Parks				
Renovate the center pavilion at Stan Hedwall Park	Park Imprv			-
Install concrete mow strip at sports complex fields #1 & #2	Park Imprv			30,000
Stan Hedwall Park Street Lighting Replacement	Park Imprv		17,500	-
Pool gutter grating replacement	Fac Imprv		41,400	-
Stormwater Upgrade on Circle Drive	Fac Imprv		20,000	-
Soccer Goals at Stan Hedwall Park	Equip		10,000	
Full size soccer goals at Stan Hedwall Park	Equip			10,000
One additional stand on 48" mower	Equip			10,000
John Deer Mower Purchase Annual Installment	Equip		14,910	13,870
Total Facilities and Parks			103,810	63,870
Police				
Body Cameras with Software	Equip		122,867	-
Total Police			122,867	-
Fire				
Turnout Gear Drying Cabinet	Equip			10,800
Install Drainage at Apparatus Building	Fac Imprv			20,000
Rosenbauer Best TM Battery Extinguishing System	Equip		34,000	
Total Fire			34,000	30,800
Total General Fund (001)			260,677	94,670
Street Fund (003)				
Fencing & Gates at PW facility at 2007 NE Kresky (1/3 cost share)	Fac Imprv			60,000
Tank & equipment for Anti-Ice program	Equip			20,000
SUV for Engineering (10% cost share)	Equip			4,000
Trimble GIS Unit (1/4 cost share)	Equip			1,500
1/3 of one new Vector Truck (WA/STW/ST)	Equip		188,950	
Traffic Counter	Equip		10,000	
1/4 of Vehicle Maint. Shop Parts Cleaner	Equip		5,000	
1/4 of Vehicle Maint. Shop Tool Kits (2 sets)	Equip		25,000	
Total Street Fund			228,950	85,500
Automotive/Equipment Reserve Fund (302)				
One Parking Enforcement Vehicle (Police)	Equip			36,500
One Patrol Car (Police)	Equip			84,000
One Pickup Truck (Parks & Facilities)	Equip		30,000	40,000
Street Sweeper (1/2 cost share) (Street)	Equip			275,000
Skid Steer w. cold plainer, bucket & trench paver (2/3 cost share) (Street)	Equip			105,000
Financial Software Upgrade (Finance)	Equip		250,000	
One Patrol Car (Police)	Equip		65,300	
One used SUV (Recreation)	Equip		20,000	
Fire Brush Truck (Fire)	Equip		65,800	
Total Automotive/Equipment Reserve Fund (302)			431,100	540,500
Transportation Benefit District (TBD) Fund (103)				
National Ave Grind & Inlay (Chamber to Washington)	PE (A&E)			67,000
	CN			559,000
	CE			67,000
	Total		-	693,000
New sidewalk & ramps near Penny Playground & Comm Dev Bldg	PE (A&E)			34,500
	CN			230,000
	CE			34,500
	Total		-	299,000
Excavate and fill traffic splitter on Louisiana Ave & Chamber Way	CN			65,000
Pacific Avenue Reconstruction	CN	t008.1006		-
Williams Ave & 12th Street Intersection Retainage Release	CN	t012.1006		-
Chehalis Avenue Reconstruction - Construction	CN	t011.1006	780,400	-
Chehalis Avenue Reconstruction - Engineering	CE	t011.1001/1003	30,900	-
National Avenue Resurfacing - Construction	CN	t015.1006		-
National Avenue Resurfacing - Design Engineering	PE (A&E)	t015.1003		-
Main Street Grind & Overlay - Design Engineering	PE (A&E)	t016.1003	118,400	-
Main Street Grind & Overlay - Construction	CN	t016.1006	631,260	75,100
Main Street Grind & Overlay - Construction Engineering	CE	t016.1001	75,150	-
1/4 Downtown Market Blvd Renovation Design	PE (A&E)	?	100,000	100,000
Total TBD Fund (103)			1,736,110	1,232,100

2024 CAPITAL BUDGET LIST

Department/Description	Type	Project Number	2023 Amended Budget	2024 Adopted Budget
Federal Advance Grant Control Fund (199)				
Purchase a Fire Ladder Truck	Equip		1,649,500	
Total Federal Advance Grant Control Fund (199)			1,649,500	-
Public Facilities Reserve Fund (301)				
Parks and Recreation & Finance Office Renovation	Fac Imprv		24,940	-
Police Evidence Garage	Building		80,000	-
Temporary Fire Station Project	Building		99,500	-
Stan Hedwall & Lintott Alexander Park Repair (FEMA Disaster)	Park Imprv		355,500	-
Permanent Fire Station Preliminary Planning (A&E)	PE (A&E)		-	40,000
Total Public Facilities Reserve Fund (301)			559,940	40,000
Parks Improvement Fund (303)				
Recreation Park Fencing and Field 3&4 Drain	CN		2,980	-
Recreation Park Additional Parking (HUD Grant)	Park Imprv		580,000	-
Westside Park Improvement (Play Equip & Other) Phase I	Park Imprv		115,000	-
Tall netting & electronic Reader Board at Rec Park	Equip			40,000
Top Dresser for Sports Complex	Equip		45,000	
Total Parks Improvement Fund (303)			742,980	40,000
Wastewater Fund (404 & 414)				
SUV for Engineering (40% cost share)	Equip			16,000
Purchase a Rotary Cutter for Poplar Farm	Equip			5,000
Pick up truck for Wastewater operations	Equip			50,000
Human Machine Interface for SBR point controller	Equip			10,000
New Service Truck for Collection Service	Equip			175,000
Skid Steer w/cold plainer, bucket&trench paver (20% cost share)	Equip			35,000
Trimble GIS Unit (1/4 cost share)	Equip			1,500
Purchase/Install Turbocompressor Blower	PE (A&E)			25,000
	Equip			250,000
	Total		-	275,000
EQ Interconnect Project	PE (A&E)	y011		-
	CN	y011	200,000	-
	CE	y011		-
	Total		200,000	-
I & I Rehabilitation for Basin 8002A	PE (A&E)		50,000	-
	CN		400,000	370,000
	CE			80,000
	Total		450,000	450,000
1/4 Downtown Market Blvd Renovation Design	PE (A&E)		100,000	25,000
Riverside WWTP Spare Pump	Equip		45,000	
Prindle WWTP Flow Service Spare Pump	Equip		150,000	
Turbo Compressor (blower)	Equip		110,000	
Laboratory Incubator	Equip		8,100	
1/3 Mini Excavator for collections, PTF and WWTP	Equip		33,340	
WW Dept Tow behind Air compressor	Equip		30,000	
Utility Terrain Vehicle UTV with Dump Bed for Tree Farm	Equip		25,000	
1/3 Ground Penetrating Radar	Equip		9,350	
1/4 of Vehicle Maint. Shop Parts Cleaner	Equip		5,000	
1/4 of Vehicle Maint. Shop Tool Kits (2 sets)	Equip		25,000	
Total Wastewater Capital Fund (414)			1,190,790	1,042,500
Water Fund (405 & 415)				
SUV for Engineering (40% cost share)	Equip			16,000
Purchase/install Satellite Telemetry at Newaukum Intake	Equip			10,000
Skid Steer w/cold plainer, bucket&trench paver (20% cost share)	Equip			35,000
Trimble GIS Unit (1/4 cost share)	Equip			1,500
Fluoride Machine for Filter Plant	Equip		40,000	
On-site generator for 158th pump station	Equip		70,000	
Equipment Trailer	Equip		45,000	
1/3 Mini Excavator for collections, PTF and WWTP	Equip		33,340	
1/4 of Vehicle Maint. Shop Parts Cleaner	Equip		25,000	
1/4 of Vehicle Maint. Shop Tool Kits (2 sets)	Equip		5,000	
Ground Penetrating Radar (1/3)	Equip		9,350	
1/3 of one new Vector Truck (WA/STW/ST)	Equip		188,950	
Purchase/install humidity control system at pump stations	Fac Imprv			12,500
Replace Water Distribution Crew Trailer	Building			50,000

2024 CAPITAL BUDGET LIST

Department/Description	Type	Project Number	2023 Amended Budget	2024 Adopted Budget
Fencing & gates at PW facility at 2007 NE Kresky (1/3 share)	Fac Imprv			60,000
Replace windows and ceiling at WFP	Fac Imprv		35,000	-
S. Market Blvd Pinch Point Waterline Improvement (SW11th to SW21st St).	CN		-	-
	PE (A&E)		-	1,217,000
	Total		-	1,217,000
Chehalis River Water Intake Repair (FEMA Grant)	CN			1,359,000
	PE (A&E)			334,000
	CE			100,000
	Total		-	1,793,000
Bishop Road Water Loop Project (0.09 Fund Grant)	PE (A&E)		50,815	-
	CN		839,000	-
	CE		205,000	-
	Total	-	1,094,815	-
Pacific Avenue Reconstruction	CN	t012.1006	-	-
Chehalis Ave Waterline Replacement - Construction	CN	t011.1003	-	-
Chehalis Raw Water Pump Line - Preliminary	PE (A&E)		60,000	-
Greenwood/ SE Prospect Waterline Replacement - Design	PE (A&E)		42,000	-
Design Liner for Settling Basins	PE (A&E)		100,000	-
1/4 Downtown Market Blvd Renovation Design	PE (A&E)		100,000	25,000
Water Rights TransAlta & Marwood	Water Rights	w013/w012	700,000	200,000
Total Water Fund (405 & 415)			2,548,455	3,420,000

Storm & Surface Water Fund (406 & 416)				
Street Sweeper (1/2 cost share)	Equip			275,000
SUV for Engineering (10% cost share)	Equip			4,000
Trimble GIS Unit (1/4 cost share)	Equip			1,500
1/4 of Vehicle Maint. Shop Parts Cleaner	Equip		5,000	
1/4 of Vehicle Maint. Shop Tool Kits (2 sets)	Equip		25,000	
1/3 Ground Penetrating Radar	Equip		9,350	
1/3 Mini Excavator for collections, PTF and WWTP	Equip		33,340	
1/3 of one new Vactor Truck (WA/STW/ST)	Equip		188,950	
Repair Hill Top Drainage Issue	PE (A&E)			47,130
	CN			314,200
	CE			47,130
	Total		-	408,460
Fencing & Gates at PW facility at 2007 NE Kresky (1/3 share)	Fac Imprv			60,000
Chehalis Avenue Reconstruction - Engineering	PE (A&E)	t011.1003	-	-
Chehalis Avenue Reconstruction - Construction	CN	t011.1006	-	-
Pacific Avenue Reconstruction	CN	t008.1006	-	-
Storm replacement between 16th & Market	CN		75,000	-
1/4 Downtown Market Blvd Renovation Design	PE (A&E)		-	125,000
Total Storm & Surface Water Capital Fund (416)			336,640	873,960

Airport Fund (407 & 417)				
Replace Admin Vehicle	Equip		50,000	
Pavement Striper	Equip		45,000	
Purchaes a RC Mower	Equip		78,900	
Purchae a Dump Trailer & a UTV	Equip			25,000
Acquire Barnes Property Transfer from Utility Funds	Land			317,000
Install Cantilevered Covered Parking at Terminal Building	Fac Imprv			15,000
Replace terminal parking lot curbing	Fac Imprv			10,000
Construct Fire Access Road to airfield at Chamber way	Fac Imprv			50,000
Restroom facilities renovation	Fac Imprv		-	25,000
Airfield Pavement Rehab Project - construction	CN		2,200	-
Above Ground Fuel Storage Project	CN		34,800	-
Total Airport Capital Fund (417)			210,900	442,000

GRAND TOTAL			9,896,042	7,811,230
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By Type

Fac Imprv		121,340	312,500
Park Imprv		1,068,000	30,000
Building		179,500	50,000
PE (A&E)		721,215	2,039,630
CN		2,965,640	2,972,300
CE		311,050	328,630
Equip		3,829,297	1,561,170

2024 CAPITAL BUDGET LIST

Department/Description	Type	Project Number	2023 Amended Budget	2024 Adopted Budget
	Land		-	317,000
	Water Rights		700,000	200,000
	Total		9,896,042	7,811,230

Shared Equipment:

Vactor Truck (STR/WA/STW)	566,850	
Mini Excavator (WW/WA/STW)	100,020	
Ground penetrating radar (WW/WA/STW)	28,050	
Vehicle Shop tool kit (STR/WA/WW/STW)	100,000	
Vehicle Shop Tool cleaner (STR/WW/WA/STW)	20,000	
SUV for Engineering Tech		40,000
Street Sweeper		550,000
Skid Steer with cold plainer, bucket & trench paver		175,000
Trimble GIS Unit (1/4 cost share)		6,000
Total Shared Equipment	814,920	771,000

City of Chehalis
2024 Schedule of Interfund Transfers

		Transfer-In (Receiving Funds)							Transfer In	Note
Transfer-out (Transferring Fund)	Transfer Out	General Fund (001)	Street Fund (003)	LEOFF 1 OPEB Trust Fund (115)	G.O Bond Fund (200)	Parks Improve-ment Fund (303)	Utility Capital Funds (414,415,416)	Airport Capital Fund (417)		
General Fund:										
General Fund	399,300		399,300						399,300	1
General Fund	714,400		714,400						714,400	2
General Fund	275,988			275,988					275,988	3
General Fund	44,400					44,400			44,400	4
Total General Fund (001)	1,434,088	-	1,113,700	275,988	-	44,400	-	-	1,434,088	
Tourism Fund:										
Tourism Fund	71,820				71,820				71,820	5
Tourism Fund	96,700	96,700							96,700	6
Tourism Fund						-			-	
Total Tourism Fund (107)	168,520	96,700	-	-	71,820	-	-	-	168,520	
First Quarter REET Fund (305)	130,000				130,000				130,000	7
Second Quarter REET Fund (306)	96,490		-		96,490				96,490	8
Second Quarter REET Fund (306)	-	-							-	10
Garbage Fund (402)	8,270	8,270							8,270	9
Wastewater Fund (404)	358,100						358,100		358,100	10
Water Fund (405)	444,900						444,900		444,900	10
Storm & Surface Water Fund (406)	227,000						227,000		227,000	10
Airport Fund (407)	1,263,500							1,263,500	1,263,500	10
Total Transfers	\$ 4,130,868	\$ 104,970	\$ 1,113,700	\$ 275,988	\$ 298,310	\$ 44,400	\$ 1,030,000	\$ 1,263,500	\$ 4,130,868	

Purposes

1. Street Maintenance and Operations (Appx. 6% of local sales tax)
2. Street Maintenance and Operations (Appx. 40% utility business taxes)
3. \$0.225 per \$1,000 AV Fire Pension levy for LEOFF 1 OPEB
4. Sports Complex Field Rental Revenue to Parks Improvement Fund for Rec Park Improvement and Equipment Replacement Reserve.
5. 2019 LTGO Bond (Recreation Park) Debt Service
6. LTAC Award to City of Chehalis - Allocated to Recreation Service \$51,700 & Park Facility Maintenance \$45,000 (Fund 001)
7. 2020 LTGO Bond (Fire Station Land) Debt Service
8. 2011 LTGO Bond (City Hall) Debt Service plus \$300 Bank Admin Fee
9. Move service operations to General Fund. Transfer residual fund balance to General Fund and closed Fund 402.
10. For capital improvement & replacement reserves.

EMPLOYEES
FULL TIME EQUIVALENTS (FTE)*

By Department and Division Within General Fund and By Fund Elsewhere

Department / Classification	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted	Amended		2024-2023
					Budget	Budget	Adopted	
CITY COUNCIL								
Mayor	Elected Official	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Mayor Pro-Tem	Elected Official	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Council	Elected Official	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Total City Council		7.00	7.00	7.00	7.00	7.00	7.00	0.00
MUNICIPAL COURT								
Judge*	Non-Represented	0.35	0.35	0.35	0.35	0.35	0.00	-0.35
Court Administrator	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Court Clerk I	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Court Clerk II	Teamster	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Judicial Assistant /Sentence Monitor	Teamster	0.73	0.73	0.00	0.00	0.00	0.00	0.00
Bailiff	Hourly	0.00	0.00	0.00	0.00	0.10	0.10	0.00
Community Corrections Officer	Hourly	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Total Municipal Court		3.18	3.18	3.45	3.45	3.55	3.20	-0.35
<i>*Changed from an employee to an independent contractor in 2024</i>								
CITY MANAGER								
City Manager	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total City Manager		2.00	2.00	2.00	2.00	2.00	2.00	0.00
CITY CLERK								
City Clerk	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total City Clerk		1.00	1.00	1.00	1.00	1.00	1.00	0.00
FINANCE								
Finance Director	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Financial Analyst	Non-Represented	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Payroll Accountant	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utility Customer Svc Rep I/II	Teamster	0.00	0.00	0.00		0.00	0.00	0.00
Accounting Technician III	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Financial Analyst (Variable PT)	Hourly	0.30	0.20	0.10	0.00	0.00	0.05	0.05
Total Finance		3.30	3.20	4.10	4.00	4.00	4.05	0.05
FACILITIES AND PARKS								
Property/Facilities Manager	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Parks and Recreation Director	Non-Represented	0.00	0.20	0.20	0.20	0.20	0.20	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Maintenance Tech. II	Teamster	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Property Maintenance Tech. I	Teamster	4.00	4.00	4.00	4.00	3.00	3.00	0.00
Property Maintenance Worker	Teamster	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Property Maintenance Aide (seasonal)	Hourly	3.10	2.10	2.10	2.10	2.10	2.10	0.00
Administrative Assistant - Recreation	Teamster	0.00	0.40	0.40	0.40	0.40	0.40	0.00
Administrative Assistant - PT	Teamster	0.00	0.00	0.00	0.00	0.20	0.20	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Public Works Director	Non-Represented	0.05	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Office Manager	Teamster	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Total Facilities & Parks		8.35	7.70	8.70	8.70	9.07	9.07	0.00
HUMAN RESOURCES								
Human Resources/Risk Manager	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Human Resources		1.00	1.00	1.00	1.00	1.00	1.00	0.00
POLICE								
Chief of Police	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Chief	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Records Technician	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Records Technician/Evidence Tech	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Police Sergeant (Patrol)	Guild	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Police Sergeant (Detective)	Guild	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Police Officer (Patrol)	Guild	10.00	10.00	10.00	11.00	11.00	11.00	0.00
Police Officer (Detective)	Guild	1.00	1.00	2.00	2.00	2.00	2.00	0.00
Community Services Officer	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Parking Enforcement Officer (PT)	Teamster	0.00	0.00	0.60	0.60	0.75	0.75	0.00
Civil Service Examiner (Variable)	Hourly	0.05	0.05	0.05	0.00	0.00	0.00	0.00
Total Police		22.05	22.05	23.65	24.60	24.75	24.75	0.00

EMPLOYEES
FULL TIME EQUIVALENTS (FTE)*

By Department and Division Within General Fund and By Fund Elsewhere

Department / Classification	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted	Amended		2024-2023
					Budget	Budget	Adopted	
FIRE								
Fire Chief	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fire Captain	IAFF	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Firefighter/Engineer	IAFF	8.00	6.00	8.00	6.00	6.00	6.00	0.00
Firefighter/Paramedic	IAFF	0.00	0.00	0.00	2.00	2.00	4.00	2.00
Reserve Firefighter	Hourly	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Service Examiner (Variable)	Hourly	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Total Fire		14.10	12.10	14.10	14.10	14.10	16.10	2.00
STREETS								
Street/Stormwater Superintendent	Non-Represented	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Public Works Director	Non-Represented	0.08	0.20	0.20	0.20	0.20	0.20	0.00
Public Works Office Manager	Teamster	0.20	0.25	0.20	0.20	0.20	0.20	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning and Building Manager	Non-Represented	0.10	0.00	0.00	0.00	0.00	0.00	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Vehicle Maintenance Tech. I	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	Teamster	0.10	0.00	0.00	0.00	0.06	0.06	0.00
Engineering Tech II	Teamster	0.10	0.12	0.12	0.12	0.06	0.06	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.06	0.06
Street/Storm Lead	Teamster	0.00	0.00	0.00	0.00	0.00	0.75	0.75
Equipment Operator II	Teamster	0.75	0.75	0.75	0.75	0.75	0.00	-0.75
Equipment Operator I	Teamster	0.75	0.75	0.75	0.75	0.75	0.75	0.00
Storm Collection Specialist	Teamster	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Property Maintenance Aide (seasonal)	Hourly	0.96	0.96	0.96	0.96	0.96	0.96	0.00
Traffic Control Technician	Teamster	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Streets		5.04	5.03	4.98	4.98	5.15	5.21	0.06
PLANNING AND BUILDING								
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.75	0.75
Planning and Building Manager	Non-Represented	0.75	0.75	0.75	0.75	0.75	0.00	-0.75
Planner	Teamster	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Planner (Limited Term)	Teamster	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Building Official	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Development Review Spec/Bldg. Inspector	Teamster	1.00	0.00	0.00	1.00	1.00	0.00	-1.00
Permit Technician I	Teamster	1.00	2.00	2.00	1.00	1.00	1.00	0.00
Planning Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Public Records Specialist	Teamster	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
Building Code/Fire Marshal (PT)	Hourly	0.45	0.45	0.45	0.45	0.45	0.45	0.00
Temp Records Assistant (PT)	Hourly	0.00	0.50	0.00	0.00	0.00	0.00	0.00
Public Works Director	Non-Represented	0.05	0.10	0.10	0.10	0.10	0.10	0.00
Total Planning & Building		3.25	3.80	5.30	5.30	6.30	6.30	0.00
RECREATION								
Parks and Recreation Director	Non-Represented	1.00	0.80	0.80	0.80	0.80	0.80	0.00
Administrative Assistant - Recreation	Teamster	1.00	0.60	0.60	0.60	0.60	0.60	0.00
Administrative Assistant (PT)	Teamster	0.50	0.00	0.50	0.50	0.30	0.30	0.00
Swimming Pool Part time (Seasonal)	Hourly	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Recreational Aides Part time (Seasonal)	Hourly	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Director	Non-Represented	0.02	0.00	0.00	0.00	0.00	0.00	0.00
Total Recreation		5.52	4.40	4.90	4.90	4.70	4.70	0.00
TOTAL GENERAL FUND		75.79	72.46	80.18	81.03	82.62	84.38	1.76
TRANSPORTATION BENEFIT DISTRICT (TBD)								
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.16	0.16	0.16	0.00
Total Transportation Benefit District		0.00	0.00	0.00	0.16	0.16	0.16	0.00
WASTEWATER								
Wastewater Superintendent	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Public Works Director	Non-Represented	0.20	0.25	0.25	0.25	0.25	0.25	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Planning and Building Manager	Non-Represented	0.10	0.05	0.05	0.05	0.05	0.00	-0.05
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Public Works Office Manager	Teamster	0.20	0.25	0.25	0.25	0.25	0.25	0.00

EMPLOYEES
FULL TIME EQUIVALENTS (FTE)*

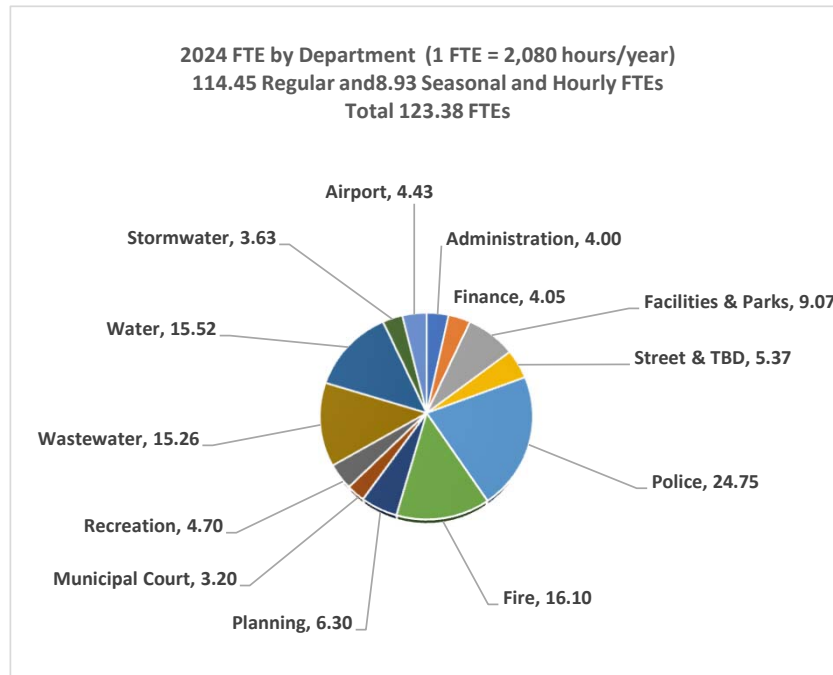
By Department and Division Within General Fund and By Fund Elsewhere

Department / Classification	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted	Amended		2024-
					Budget	Budget	Adopted	2023
Lead Wastewater Treatment Plant Operator	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Wastewater Treatment Operator	Teamster	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Wastewater Collection Specialist	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Wastewater Laboratory Tech. II	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Wastewater Operator In-Training	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Poplar Tree Farm Worker/Utility Worker I	Teamster	0.50	1.00	1.00	1.00	1.00	1.00	0.00
Poplar Tree Farm Worker/Utility Worker II	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Tech - Electrical	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	Teamster	0.43	0.00	0.00	0.44	0.44	0.44	0.00
Engineering Tech II	Teamster	0.43	0.88	0.88	0.44	0.44	0.44	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.44	0.44
Wastewater Laboratory Assistant 0.5 FTE	Teamster	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Maintenance Aide (Seasonal)	Hourly	1.22	1.22	1.22	1.22	1.22	1.22	0.00
Total Wastewater		14.08	14.65	14.65	14.65	14.82	15.26	0.44
WATER								
Water Superintendent	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Public Works Director	Non-Represented	0.20	0.25	0.25	0.25	0.25	0.25	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Planning and Building Manager	Non-Represented	0.10	0.05	0.05	0.05	0.05	0.00	-0.05
Public Works Office Manager	Teamster	0.20	0.25	0.25	0.25	0.25	0.25	0.00
Water Treatment Plant Operator Lead	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Water Treatment Plant Operator II	Teamster	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
Water Treatment Plant Operator I	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Water PTP Operator In-Training	Teamster	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Tech - Electrical	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Water Distribution Operator Lead	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Water Distribution Operator II	Teamster	2.00	2.00	2.00	2.00	2.00	1.00	-1.00
Water Distribution Operator I/Meter Reader	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Vehicle Maintenance Tech.	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. I	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. II	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	Teamster	0.44	0.00	0.00	0.44	0.44	0.44	0.00
Engineering Tech II	Teamster	0.44	0.88	0.88	0.44	0.44	0.44	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.44	0.44
Public Works Maintenance Aide (Seasonal)	Hourly	0.48	0.48	0.48	0.48	0.48	0.48	0.00
Total Water		13.86	14.91	14.91	14.91	15.08	15.52	0.44
STORM & SURFACE WATER								
Street/Stormwater Superintendent	Non-Represented	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Public Works Director	Non-Represented	0.15	0.20	0.20	0.20	0.20	0.20	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.16	0.16	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Planning and Building Manager	Non-Represented	0.10	0.05	0.05	0.05	0.05	0.00	-0.05
Public Works Office Manager	Teamster	0.20	0.25	0.30	0.30	0.30	0.30	0.00
Storm Collection Specialist	Teamster	1.50	1.50	1.50	1.50	1.50	1.50	0.00
Engineering Tech. III	Teamster	0.03	0.00	0.00	0.06	0.06	0.06	0.00
Engineering Tech II	Teamster	0.03	0.12	0.12	0.06	0.06	0.06	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.06	0.06
Street/Storm Lead	Teamster	0.00	0.00	0.00	0.00	0.00	0.25	0.25
Equipment Operator II	Teamster	0.25	0.25	0.25	0.25	0.25	0.00	-0.25
Equipment Operator I	Teamster	0.25	0.25	0.25	0.25	0.25	0.25	0.00
PW Property Maint. Aide (Seasonal)	Hourly	0.26	0.24	0.24	0.24	0.24	0.24	0.00
Total Storm & Surface Water		3.27	3.36	3.41	3.41	3.57	3.63	0.06
AIRPORT								
Airport Director	Non-Represented	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Airport Operations Coordinator	Non-Represented	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Public Works Director	Non-Represented	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning and Building Manager	Non-Represented	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Administrative Assistant	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Airport Maintenance Technician	Non-Represented	1.00	1.00	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	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted	Amended		2024-
					Budget	Budget	Adopted	2023
Airport Maintenance Worker	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Summer Intern (Seasonal)	Hourly	0.00	0.00	0.00	0.00	0.33	0.33	0.00
Total Airport		4.30	4.10	4.10	4.10	4.43	4.43	0.00
TOTAL CITY-WIDE		111.30	109.48	117.25	118.26	120.68	123.38	2.70
Regular Full-Time & Part-Time Total	REGULAR	101.38	100.18	108.55	109.71	111.80	114.45	2.65
Seasonal & Hourly Part-Time Total	Hourly	9.92	9.30	8.70	8.55	8.88	8.93	0.05
		-	-	-	-	-	-	(0)
TOTAL BY SALARY GROUP								
Elected Official		7.00	7.00	7.00	7.00	7.00	7.00	0.00
Non-Represented		20.55	20.35	21.35	21.51	22.35	22.00	-0.35
GUILD		15.00	15.00	16.00	17.00	17.00	17.00	0.00
IAFF		12.00	10.00	12.00	12.00	12.00	14.00	2.00
Teamster		46.73	47.73	52.10	52.10	53.25	54.25	1.00
Hourly		10.02	9.40	8.80	8.65	9.08	9.13	0.05
TOTAL		111.30	109.48	117.25	118.26	120.68	123.38	2.70
FTE Increase (decrease) from 1 prior year		-1.69	-1.82	7.77	1.01	3.43	2.70	-



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GENERAL (CURRENT EXPENSE) FUND (001)

SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

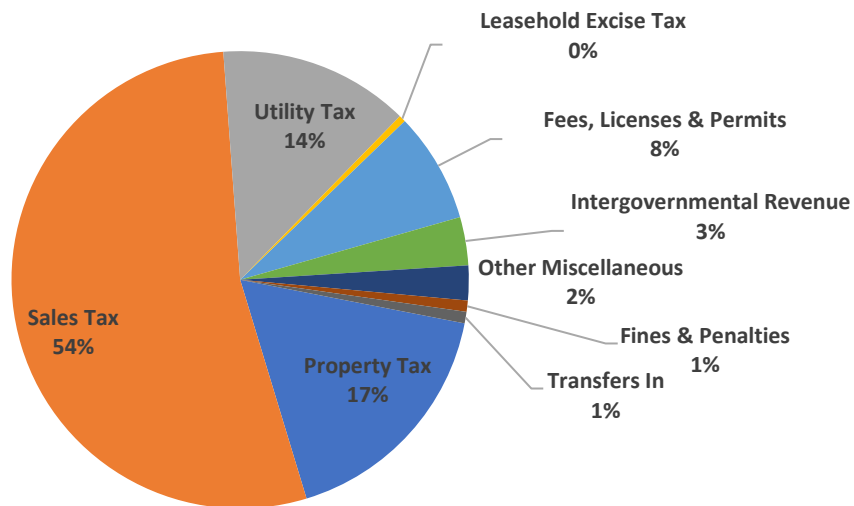
GENERAL FUND	2020 Actual	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE								
Tax Revenues:								
Property Tax	\$ 1,951,512	\$ 1,987,256	\$ 2,160,880	\$ 2,182,487	\$ 1,056,040	\$ 2,229,100	\$ 46,613	2.1%
Sales Tax	5,283,037	6,039,307	6,528,513	6,332,100	4,532,613	6,913,100	581,000	9.2%
Utility Tax	1,589,090	1,685,146	1,745,079	1,697,800	1,218,312	1,742,400	44,600	2.6%
Leasehold Excise Tax	56,164	51,379	53,163	56,600	46,555	62,000	5,400	9.5%
Total Tax Revenues	8,879,803	9,763,088	10,487,635	10,268,987	6,853,520	10,946,600	677,613	6.6%
Other Revenues:								
Licenses and Permits	224,054	410,375	572,383	436,400	164,455	473,000	36,600	8.4%
Intergovernmental Grants	356,462	53,020	140,640	170,610	171,218	136,410	(34,200)	-20.0%
State Shared Revenues	325,455	341,532	303,140	303,701	209,710	304,374	673	0.2%
Fees for Services	176,139	461,951	504,024	525,500	276,733	533,471	7,971	1.5%
Fines and Penalties	117,562	103,480	87,854	115,900	70,481	102,600	(13,300)	-11.5%
Interest Earnings	30,842	12,477	57,793	136,500	116,440	97,100	(39,400)	-28.9%
Rents and Leases	29,044	75,245	144,389	164,200	92,779	154,300	(9,900)	-6.0%
Other Miscellaneous	118,599	76,571	208,203	59,600	23,647	65,800	6,200	10.4%
Transfers In	45,000	-	270,287	182,867	60,000	104,970	(77,897)	-42.6%
Total Other Revenues	1,423,157	1,534,651	2,288,713	2,095,278	1,185,463	1,972,025	(123,253)	-5.9%
TOTAL REVENUES	\$ 10,302,960	\$ 11,297,739	\$ 12,776,348	\$ 12,364,265	\$ 8,038,983	\$ 12,918,625	\$ 554,360	4.5%
% Change from one previous year	5.5%	15.7%	24.3%	21.8%		14.3%		0.0%
EXPENDITURES								
Salaries/Wages	\$ 4,832,667	4,962,939	4,913,286	5,903,997	3,748,706	\$ 6,229,038	\$ 325,041	5.5%
Benefits	2,028,400	2,037,438	2,091,071	2,394,920	1,546,083	2,716,538	321,618	13.4%
Supplies	353,050	431,120	513,826	636,745	399,361	677,220	40,475	6.4%
Services	2,177,022	2,436,702	2,757,703	3,392,278	1,791,125	3,324,297	(67,981)	-2.0%
Capital Outlay	157,821	68,914	134,438	260,677	67,788	94,670	(166,007)	-63.7%
Debt Service & Long-term Lease	128,270	128,511	82,593	2,800	10,755	23,213	20,413	729.0%
Other Disbursement	15,751	9,374	5,432	20,000	19,024	20,000	-	0.0%
Transfers Out:								
Transfers Out - Routine (Street O&M)		145,262	845,884	844,128	574,988	1,113,700	269,572	31.9%
Transfers Out - Routine (LEOFF 1 OPEB)		156,245	213,872	236,098	145,166	275,988	39,890	16.9%
Transfers Out - Routine (Debt Service))		25,044	24,419	-	-	-	-	0.0%
Transfers Out - Routine (Parks Reserve)		-	-	-	-	44,400	44,400	0.0%
Transfers Out - Non-routine Reserves		860,000	935,000	800,000	800,000	-	(800,000)	-100.0%
Total Transfers Out	255,965	1,186,551	2,019,175	1,880,226	1,520,154	1,434,088	(446,138)	-23.7%
Interfund Service Charges	(424,601)	(436,575)	(613,683)	(582,350)	(354,040)	(604,000)	(21,650)	3.7%
TOTAL EXPENDITURES	\$ 9,524,345	\$ 10,824,974	\$ 11,903,841	\$ 13,909,293	\$ 8,748,956	\$ 13,915,064	\$ 5,771	0.0%
% Change from one previous year	-4.8%	8.2%	12.1%	17.5%		28.5%		0.0%
Increase (Decrease) in Fund Balance	778,615	472,765	872,507	(1,545,028)	(709,973)	(996,439)	548,589	-35.5%
Beginning Cash, January 1	1,462,124	2,240,739	2,713,504	3,586,011	3,586,011	2,040,983	(1,545,028)	-43.1%
ENDING CASH, DECEMBER 31	\$ 2,240,739	\$ 2,713,504	\$ 3,586,011	\$ 2,040,983	\$ 2,876,038	\$ 1,044,544	\$ (996,439)	-48.8%
Ending Cash % of Revenues	21.7%	24.0%	28.1%	16.5%	35.8%	8.1%		
Ending Cash % of Expenditures	23.5%	25.1%	30.1%	14.7%	32.9%	7.5%		
Total Appropriations with Fund Balance	\$ 11,765,084	\$ 13,538,478	\$ 15,489,852	\$ 15,950,276	\$ 11,624,994	\$ 14,959,608	\$ (990,668)	

FUND: 001 - GENERAL FUND					REVENUES (001)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023	% Change
REVENUE SOURCE									
Property Taxes									
001.311.010.00	PROPERTY TAX - REGULAR	\$ 1,469,855	\$ 1,458,176	\$ 1,477,759	\$ 1,471,800	\$ -	\$ 1,471,800	\$ (5,959)	-0.4%
001.311.010.01	PROPERTY TAX - REGULAR DELINQUENT	24,336	23,200	-	-	-	-	-	0.0%
001.311.010.10	PROPERTY TAX - FIRE PENSION/OPEB	153,534	210,742	236,098	276,000	-	276,000	39,902	16.9%
001.311.010.11	PROPERTY TAX - FIRE PENSION/OPEB DELIQUE	2,710	3,130	-	-	-	-	-	0.0%
001.311.011.00	PROPERTY TAX - EMS	331,263	460,256	468,630	481,300	-	481,300	12,670	2.7%
001.311.011.01	PROPERTY TAX - EMS DELINQUENT	5,558	5,376	-	-	-	-	-	0.0%
Total Property Taxes		1,987,256	2,160,880	2,182,487	2,229,100	-	2,229,100	46,613	2.1%
Sales and Use Taxes									
001.313.011.00	SALES TAX - LOCAL REGULAR & OPTIONAL	5,810,468	6,284,587	6,098,000	6,654,800	-	6,654,800	556,800	9.1%
001.313.061.00	SALES TAX - BROKERED NATURAL GAS	48,269	57,479	52,000	60,900	-	60,900	8,900	17.1%
001.313.071.00	SALES TAX - LOCAL CRIMINAL JUSTICE	180,570	186,447	182,100	197,400	-	197,400	15,300	8.4%
Total Sales and Use Taxes		6,039,307	6,528,513	6,332,100	6,913,100	-	6,913,100	581,000	9.2%
Utility Business Taxes									
001.316.041.00	UTILITY TAX - ELECTRIC 6%	654,947	664,607	650,000	662,700	-	662,700	12,700	2.0%
001.316.043.00	UTILITY TAX - GAS 6%	152,502	165,861	188,000	171,000	-	171,000	(17,000)	-9.0%
001.316.045.00	UTILITY TAX - SOLID WASTE 6%	92,977	109,297	98,100	107,000	-	107,000	8,900	9.1%
001.316.046.01	UTILITY TAX - CABLE 6%	102,677	101,902	102,300	102,000	-	102,000	(300)	-0.3%
001.316.047.00	UTILITY TAX - TELEPHONE 6%	150,392	133,787	141,500	140,000	-	140,000	(1,500)	-1.1%
001.316.048.00	UTILITY TAX - WATER 6%	191,751	207,705	186,800	205,200	-	205,200	18,400	9.9%
001.316.049.00	UTILITY TAX - WASTEWATER 6%	339,900	361,920	331,100	354,500	-	354,500	23,400	7.1%
Total Utility Business Taxes		1,685,146	1,745,079	1,697,800	1,742,400	-	1,742,400	44,600	2.6%
Other Taxes									
001.317.020.00	LEASEHOLD EXCISE TAX	51,379	53,163	56,600	62,000	-	62,000	5,400	9.5%
Total Other Taxes		51,379	53,163	56,600	62,000	-	62,000	5,400	9.5%
Business License & Permit Fees									
001.321.030.00	POLICE & PROTECTIVE-FIREWORKS	300	-	400	200	-	200	(200)	-50.0%
001.321.091.01	FRANCHISE TAXES-US SPRINT	180	180	100	200	-	200	100	100.0%
001.321.091.02	FRANCHISE TAX - COMCAST	83,682	82,209	82,300	82,700	-	82,700	400	0.5%
001.321.099.00	OTHER BUSINESS LICENSES & PERMITS	35,637	39,213	33,800	36,200	-	36,200	2,400	7.1%
001.322.010.00	BUILDING PERMITS	271,389	429,978	304,700	335,400	-	335,400	30,700	10.1%
001.322.030.00	ANIMAL LICENSES	1,695	1,322	1,800	1,600	-	1,600	(200)	-11.1%
001.322.040.00	RIGHT-OF-WAY OCCUPANCY PERMITS	4,283	-	-	1,400	-	1,400	1,400	0.0%
001.322.090.00	OTHER LICENSES & PERMITS-FIRE SAFETY	11,598	18,183	11,900	13,900	-	13,900	2,000	16.8%
001.322.090.01	GUN PERMITS/DEALERS	1,611	1,298	1,400	1,400	-	1,400	-	0.0%
Total Business License & Permit Fees		410,375	572,383	436,400	473,000	-	473,000	36,600	8.4%
Intergovernmental Revenues									
001.331.016.60	DOJ - BULLET-PROOF VEST PROGRAM	2,815	2,775	-	-	-	-	-	0.0%
001.332.092.10	COVID-19 ASSISTANCE	1,043	-	-	-	-	-	-	0.0%
001.333.021.01	US TREASURY - CARES FUND	164	-	-	-	-	-	-	0.0%
001.333.021.02	US TREASURY - CSLFRF	164	10,847	-	-	-	-	-	0.0%
001.333.097.03	FEMA Disaster Grant	-	-	40,000	-	-	-	(40,000)	-100.0%
001.334.000.90	MAIN STREET B & O CREDIT	37,500	37,500	37,500	56,250	-	56,250	18,750	50.0%
001.334.001.20	OTHER JUDICIAL AGENCIES	10,000	14,500	14,500	17,500	-	17,500	3,000	20.7%
001.334.002.70	ST GRANT - REC & CONSERVATION FUNDING	-	-	62,500	-	-	-	(62,500)	-100.0%
001.334.003.10	ST GRANT - DEPARTMENT OF ECOLOGY	-	10,316	14,650	-	-	-	(14,650)	-100.0%
001.334.004.20	ST GRANT - DEPARTMENT OF COMMERCE	-	-	-	-	61,200	61,200	61,200	0.0%
001.334.004.90	DEPT OF HEALTH	1,260	1,125	1,260	1,260	-	1,260	-	0.0%
001.335.000.91	PUD PRIVILEGE TAX	78,564	85,053	83,230	82,300	-	82,300	(930)	-1.1%
001.335.004.01	EE & CJ LEG ONE-TIME COST	29,916	-	-	-	-	-	-	0.0%
001.336.000.71	MULTIMODAL TRANSPORTATION	10,070	-	-	-	-	-	-	0.0%
001.336.000.98	CITY ASSISTANCE	52,009	42,209	38,000	44,100	-	44,100	6,100	16.1%
001.336.006.20	CRIM JUST-POP/HIGH CRIM	-	-	14,600	4,900	-	4,900	(9,700)	-66.4%
001.336.006.21	CRIM JUST-POP/VIO CRIM	2,467	2,526	2,651	2,812	-	2,812	161	6.1%
001.336.006.26	CRIM JUST - SPECIAL PROGRAMS	8,785	9,957	9,354	9,990	-	9,990	636	6.8%
001.336.006.42	MARIJUANA EXCISE TAX	33,314	40,712	34,300	36,100	-	36,100	1,800	5.2%
001.336.006.51	DUI CITIES	1,228	842	1,200	1,100	-	1,100	(100)	-8.3%
001.336.006.91	FIRE INSURANCE PREMIUM TAX	13,037	13,871	13,500	13,700	-	13,700	200	1.5%
001.336.006.94	LIQUOR EXCISE TAX	52,491	51,966	50,524	53,502	-	53,502	2,978	5.9%
001.336.006.95	LIQUOR BOARD PROFITS	59,651	57,004	56,342	55,870	-	55,870	(472)	-0.8%
001.337.009.42	AWC Grants	-	63,397	-	-	-	-	-	0.0%
001.337.040.00	TIMBER EXCISE TAX - LC	238	180	200	200	-	200	-	0.0%
Total Intergovernmental Revenues		394,716	443,780	474,311	379,584	61,200	440,784	(33,527)	-7.1%
Charges for Services									
001.341.032.00	D/M COURT RECORD SERVICES	86	9	-	-	-	-	-	0.0%
001.341.033.00	WARRANT COSTS	9,731	8,733	10,100	9,500	-	9,500	(600)	-5.9%
001.341.062.00	MUNICIPAL COURT COPIES	-	30	-	-	-	-	-	0.0%
001.341.070.01	CONCESSION PROCEEDS/POOL	-	5,766	7,250	6,500	-	6,500	(750)	-10.3%
001.341.070.02	CONCESSION PROCEEDS/REC	-	236	-	100	-	100	100	0.0%
001.341.070.03	CONCESSION PROCEEDS/COMMISSIONS	652	1,141	400	700	-	700	300	75.0%
001.341.081.00	WORD PROCESSING/PRINTING	-	-	100	-	-	-	(100)	-100.0%
001.341.081.02	PRINTING/COPYING - PUBLIC RECORDS	1,139	843	700	900	-	900	200	28.6%
001.342.010.00	LAW ENFORCEMENT SERVICES	1,676	1,126	1,500	1,400	-	1,400	(100)	-6.7%
001.342.010.02	LAW ENFORCEMENT - DNA COLLECTION	11	93	-	-	-	-	-	0.0%
001.342.010.03	LAW ENFORCEMENT SVCS - OCDETF	3,275	-	2,700	-	-	-	(2,700)	-100.0%
001.342.021.00	FIRE PROTECTION SERVICES	-	-	-	-	-	-	-	0.0%
001.342.021.01	INTERGOVT'L FIRE INVESTIGATIONS	-	3,693	14,000	8,800	-	8,800	(5,200)	-37.1%
001.342.021.02	INTERGOVT'L FIRE - SCBA AIR	-	-	700	-	-	-	(700)	-100.0%

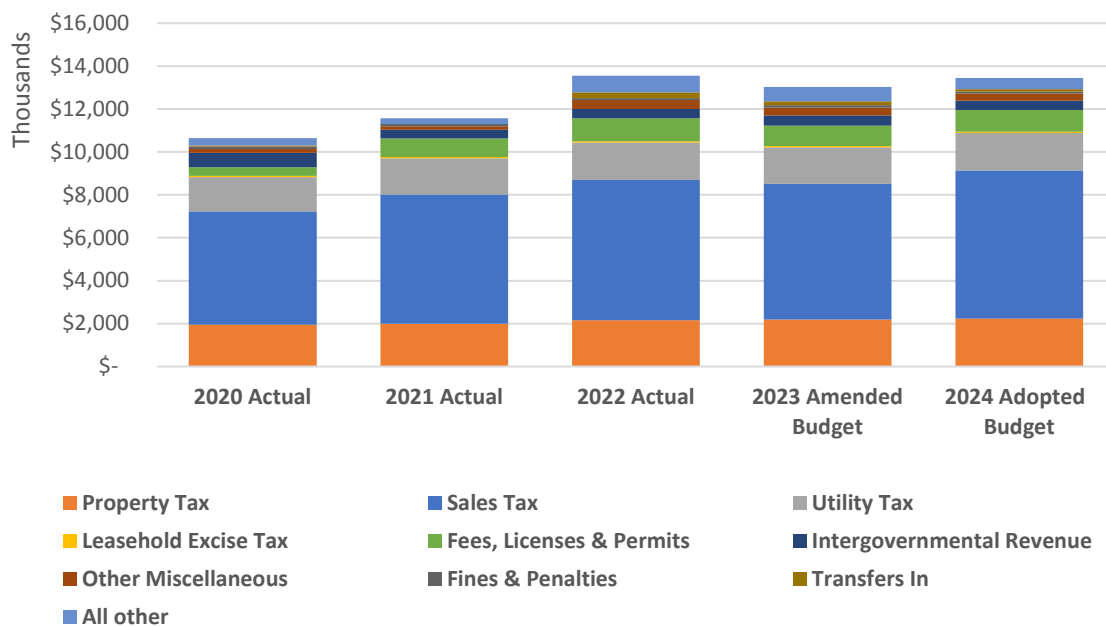
FUND: 001 - GENERAL FUND		REVENUES (001)							
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023	% Change
001.342.021.03	FIRE PROTECTIVE SVCS-GREEN HILL	28,074	28,636	29,200	27,811	-	27,811	(1,389)	-4.8%
001.343.021.06	INTERGOV'T AMBULANCE SVC CONSORTIUM	1,200	1,200	1,200	1,200	-	1,200	-	0.0%
001.342.021.07	AMBULANCE TRANSPORT BILLING	-	-	5,200	15,600	-	15,600	10,400	200.0%
001.342.021.08	FIRE EMS COST RECOVERY	-	-	-	5,000	-	5,000	5,000	0.0%
001.342.033.00	ADULT PROBATION SERVICE CHARGE	10,232	17,197	13,400	13,600	-	13,600	200	1.5%
001.342.036.00	ELECTRONIC MONITORING-PRISONER	8,196	11,118	8,400	9,200	-	9,200	800	9.5%
001.342.037.00	LAW ENFORCEMENT SER (FNGRPRNT)	279	240	200	200	-	200	-	0.0%
001.342.038.00	PRE-CONVICTION SUPERVISION COSTS	10,346	6,587	10,200	9,000	-	9,000	(1,200)	-11.8%
001.342.050.00	DUI EMERGENCY RESPONSE	545	383	600	500	-	500	(100)	-16.7%
001.344.010.93	ADMINISTRATIVE FEE	-	100	-	-	-	-	-	0.0%
001.345.011.00	DUMP/DISPOSAL FEES	2,754	3,142	4,000	3,300	-	3,300	(700)	-17.5%
001.345.011.01	ORGANIC DUMP PASS	-	-	-	5,800	-	5,800	5,800	0.0%
001.345.023.00	ANIMAL CONTROL	900	620	1,200	900	-	900	(300)	-25.0%
001.345.083.00	PLAN CHECK FEES	216,328	181,981	182,000	193,400	-	193,400	11,400	6.3%
001.345.083.01	HEARING EXAMINER SERVICES	1,075	6,653	3,800	3,800	-	3,800	-	0.0%
001.345.089.01	COM DEV ADMIN FEES	700	300	500	500	-	500	-	0.0%
001.345.089.03	COM DEV ADMIN FEES - ZONING LETTER	-	50	-	-	-	-	-	0.0%
001.347.030.01	OPEN SWIM / POOL ADMISSION	78,748	118,393	114,490	103,900	-	103,900	(10,590)	-9.2%
001.347.030.02	POOL RENTALS	277	3,554	5,400	3,100	-	3,100	(2,300)	-42.6%
001.347.060.00	PROGRAM FEES/CLASS	55,747	66,880	62,000	61,500	-	61,500	(500)	-0.8%
001.347.060.01	PROGRAM FEES/SWIM LESSONS	27,780	24,405	38,160	38,160	-	38,160	-	0.0%
001.347.060.02	REC TOURNEY/LEAGUES/EVENTS	-	8,615	5,000	6,800	-	6,800	1,800	36.0%
001.347.060.03	FITNESS CLASSES	2,200	2,300	-	2,300	-	2,300	2,300	0.0%
001.347.096.00	PERSONAL SERVICE - PARKS & REC	-	-	3,100	-	-	-	(3,100)	-100.0%
Total Charges for Services		461,951	504,024	525,500	533,471	-	533,471	7,971	1.5%
Fines/Forfeitures									
001.352.030.00	MANDATORY INSURANCE COST	35	50	100	100	-	100	-	0.0%
001.353.010.00	TRAFFIC INFRACTIONS/NON-PARKIN	33,981	24,895	31,900	30,300	-	30,300	(1,600)	-5.0%
001.353.070.00	NON-TRAFFIC INFRACTIONS	1,792	992	1,500	1,400	-	1,400	(100)	-6.7%
001.354.009.00	PARKING INFRACTIONS	4,425	17,004	12,700	11,400	-	11,400	(1,300)	-10.2%
001.355.020.00	DRIVING WHILE INTOXICATED	5,329	2,902	15,400	7,900	-	7,900	(7,500)	-48.7%
001.355.080.00	OTHER CRIMINAL TRAFFIC	17,750	13,857	11,600	14,400	-	14,400	2,800	24.1%
001.356.050.03	DRUG/ALCOHOL SPEC ASSESSMENT	1,052	2,815	2,700	2,200	-	2,200	(500)	-18.5%
001.356.090.00	NON-TRAFFIC MISDEMEANOR	11,218	7,685	11,900	10,300	-	10,300	(1,600)	-13.4%
001.357.033.00	PUBLIC DEFENSE COSTS	27,847	17,564	28,000	24,500	-	24,500	(3,500)	-12.5%
001.359.000.00	LATE PAYMENT FEES	30	60	100	100	-	100	-	0.0%
001.359.000.03	FINES & PENALTIES - NSF's	21	30	-	-	-	-	-	0.0%
Total Fines/Forfeitures		103,480	87,854	115,900	102,600	-	102,600	(13,300)	-11.5%
Interest Earnings									
001.361.011.00	INTEREST EARNINGS	2,165	44,805	115,000	79,900	-	79,900	(35,100)	-30.5%
001.361.040.00	INTEREST-CONTRACTS,NOTES,A/R	4,111	7,108	11,500	9,300	-	9,300	(2,200)	-19.1%
001.361.040.01	D/M COURT INTEREST INCOME	6,201	5,880	10,000	7,900	-	7,900	(2,100)	-21.0%
Total Interest Earnings		12,477	57,793	136,500	97,100	-	97,100	(39,400)	-28.9%
Rents & Leases									
001.362.040.00	SPACE & FACILITIES RENTALS	23,945	45,175	38,900	42,000	-	42,000	3,100	8.0%
001.362.040.01	SPACE RENTALS - RV PARK	227	10,958	45,000	28,000	-	28,000	(17,000)	-37.8%
001.362.040.02	FIELD RENTALS	300	400	1,000	700	-	700	(300)	-30.0%
001.362.040.03	FIELD RENTALS - REC PARK	17,740	39,950	37,480	38,700	-	38,700	1,220	3.3%
001.362.040.04	FIELD RENTALS - REC PARK - YOUTH NPO	1,775	1,695	-	800	-	800	800	0.0%
001.362.040.05	HEDWALL FIELD RENTALS	-	520	-	300	-	300	300	0.0%
001.362.040.06	HEDWALL FIELD RENTALS-YOUTH NPO	2,215	4,835	3,000	3,900	-	3,900	900	30.0%
001.362.040.07	RENTS/LEASE - CONCESSION STAND REC PARK	2,000	2,000	2,000	2,000	-	2,000	-	0.0%
001.362.050.00	PARKING SPACE RENTALS L/T-LET)	13,508	22,480	22,000	22,200	-	22,200	200	0.9%
001.362.050.01	CHAMBER SUB LEASE LONG TERM	-	10	-	-	-	-	-	0.0%
001.362.050.02	RV PARK LEASES (L/T)	8,400	8,400	8,200	8,300	-	8,300	100	1.2%
001.362.050.03	PARKING SPACE RENTALS <\$250/YEAR	4,489	6,742	5,000	5,900	-	5,900	900	18.0%
001.362.050.04	J.A. KUEHNER-PARKING LOT B LEASE (L-T)	-	990	1,320	1,200	-	1,200	(120)	-9.1%
001.362.080.00	OTHER RENTS & USES-RV SHOWERS	46	231	-	100	-	100	100	0.0%
001.362.090.00	OTHER RENTS - DOE L/T	600	3	300	200	-	200	(100)	-33.3%
Total Rents & Leases		75,245	144,389	164,200	154,300	-	154,300	(9,900)	-6.0%
Other Misc. Revenues									
001.367.000.00	PRIVATE GRANTS & DONATIONS	1,567	-	-	-	-	-	-	0.0%
001.367.000.03	COURT REIMB - AOC LAIR PROGRAM	-	1,325	-	-	-	-	-	0.0%
001.367.011.76	DONATIONS FOR FAC & REC (REIMB)	-	34,125	-	-	-	-	-	0.0%
001.367.011.79	CONTRIBUTION - LTAC FOR RECREATION	-	14,712	-	-	-	-	-	0.0%
001.369.010.00	SALE OF SCRAP OR JUNK	3,000	-	-	-	-	-	-	0.0%
001.369.020.00	UNCLAIMED PROPERTY & PROCEEDS	56	1,739	2,000	1,900	-	1,900	(100)	-5.0%
001.369.030.00	CONFISC & FORFEIT - DRUGS/UNET	43,245	58,163	42,400	50,300	-	50,300	7,900	18.6%
001.369.040.00	OTHER JUDGEMENTS & SETTLEMENTS	197	134	-	-	-	-	-	0.0%
001.369.040.01	POLICE DEPT MEDICAL REIMB	506	1,045	-	-	-	-	-	0.0%
001.369.080.00	CASH OVERAGES/SHORTAGES	110	(9)	-	-	-	-	-	0.0%
001.369.080.90	OTHER MISC ADJUSTMENTS	861	-	-	-	-	-	-	0.0%
001.369.091.00	MISCELLANEOUS INCOME (NON-TAX)	100	-	200	100	-	100	(100)	-50.0%
001.382.010.00	FIREWORK STAND DEPOSITS	100	600	-	300	-	300	300	0.0%
001.382.010.01	MUNICIPAL COURT BAIL DEPOSITS	4,071	11,411	15,000	13,200	-	13,200	(1,800)	-12.0%
Total Other Misc. Revenues		53,813	123,245	59,600	65,800	-	65,800	6,200	10.4%
Prior Year Adjustment									
001.388.010.00	PRIOR YEAR ADJUSTMENT	4,855	-	-	-	-	-	-	0.0%
Total Prior Year Adjustment		4,855	-	-	-	-	-	-	0.0%
Proceeds from Disposal of Assets									

FUND: 001 - GENERAL FUND			REVENUES (001)						
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023	% Change
001.395.010.00	PROCEEDS FROM SALES OF CAP ASSETS	17,903	72,324	-	-	-	-	-	0.0%
001.395.010.K9	PROCEEDS FROM SALES OF CAP ASSETS	-	1	-	-	-	-	-	0.0%
001.395.020.90	COST RECOVERY - PROPERTY DAMAGE REPAIR	-	200	-	-	-	-	-	0.0%
001.398.000.00	INSURANCE RECOVERIES - NON-CAPITAL	-	12,433	-	-	-	-	-	0.0%
Total Proceeds from Disposal of Assets		17,903	84,958	-	-	-	-	-	0.0%
001.397.000.19	TRANSFER IN - FUND 199	-	232,947	122,867	-	-	-	(122,867)	-100.0%
001.397.000.36	TRANSFER IN - FUND 306	-	-	45,000	-	-	-	(45,000)	-100.0%
001.397.000.42	TRANSFER IN - FUND 402	-	-	-	-	8,270	8,270	8,270	0.0%
001.397.001.17	TRANSFER IN - FUND 107 LTAC REC	-	15,000	15,000	51,700	-	51,700	36,700	244.7%
001.397.002.17	TRANSFER IN - FUND 107 LTAC PARK FAC	-	22,340	-	45,000	-	45,000	45,000	0.0%
Total Transfers In		-	270,287	182,867	96,700	8,270	104,970	(77,897)	-42.6%
TOTAL REVENUES		\$ 11,297,903	\$ 12,776,348	\$ 12,364,265	\$ 12,849,155	\$ 69,470	\$ 12,918,625	\$ 554,360	4.5%
BEGINNING CASH, JANUARY 1		\$ 2,240,739	\$ 2,713,504	\$ 3,586,011	\$ 2,040,983	\$ -	\$ 2,040,983	\$ (1,545,028)	-43.1%
TOTAL APPROPRIATION		\$ 13,538,642	\$ 15,489,852	\$ 15,950,276	\$ 14,890,138	\$ 69,470	\$ 14,959,608	\$ (990,668)	-6.2%

City of Chehalis General Fund 2024 Revenue \$12,918,625 Where the Money Comes From?



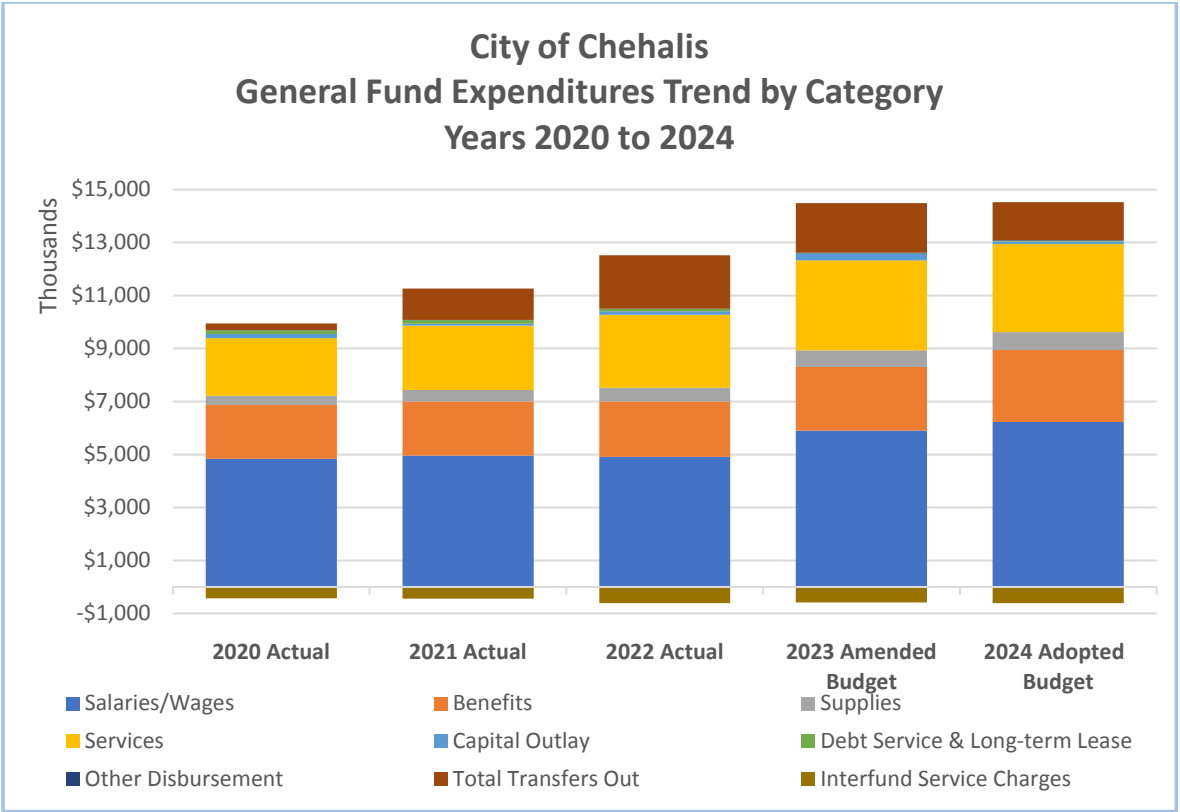
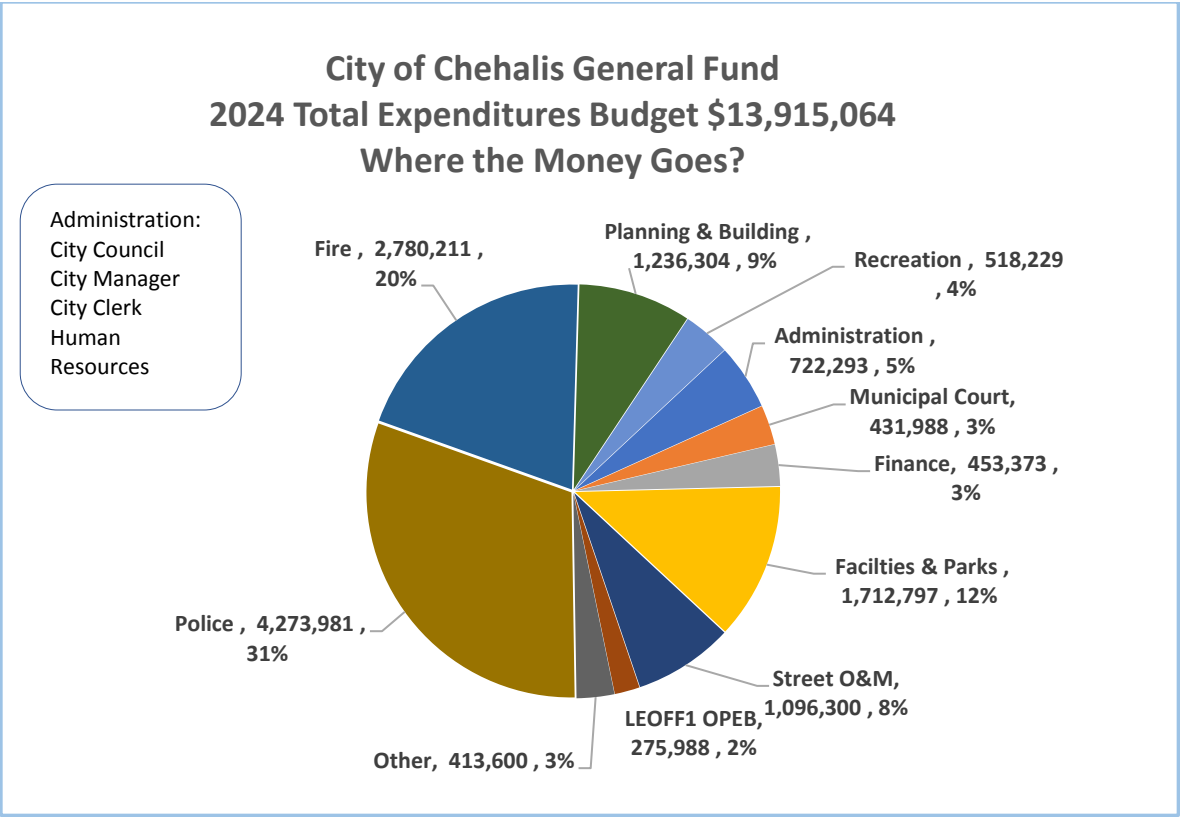
City of Chehalis General Fund Revenue Source Trend Years 2020 to 2024



GENERAL FUND (001)

EXPENDITURE SUMMARY BY DEPARTMENT

GENERAL FUND DEPARTMENTS	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD	2024 Adopted Budget	Changes 2024-2023	% Change
City Council	\$ 60,708	\$ 69,214	\$ 95,570	58,941	\$ 98,250	\$ 2,680	2.8%
Municipal Court	392,287	311,263	381,239	239,780	431,988	50,749	13.3%
City Manager	189,591	193,965	221,129	148,055	233,325	12,196	5.5%
Finance	262,410	254,803	389,462	219,510	453,373	63,911	16.4%
City Clerk	63,490	71,021	121,195	77,631	119,448	(1,747)	-1.4%
Legal Service	80,030	65,190	100,200	54,533	103,700	3,500	3.5%
Facilities & Parks	1,299,784	1,512,281	1,786,755	1,170,388	1,712,797	(73,958)	-4.1%
Nondepartmental	1,394,676	2,308,859	2,251,789	1,641,632	1,785,888	(465,901)	-20.7%
Human Resources	99,017	175,809	180,081	103,135	167,570	(12,511)	-6.9%
Police	3,063,190	3,208,841	4,146,869	2,498,177	4,273,981	127,112	3.1%
Fire	2,155,074	2,362,095	2,586,307	1,675,982	2,780,211	193,904	7.5%
Public Works - Streets	564,224	-	-	-	-	-	0.0%
Planning and Building	858,659	902,235	1,159,914	511,890	1,236,304	76,390	6.6%
Recreation	341,834	468,265	488,783	349,302	518,229	29,446	6.0%
TOTAL EXPENDITURES	10,824,974	11,903,841	13,909,293	8,748,956	\$ 13,915,064	5,771	0.0%
ENDING CASH, DECEMBER 31	\$ 2,713,504	\$ 3,586,011	\$ 2,040,983	\$ 2,876,038	\$ 1,044,544	\$ (996,439)	-48.8%
TOTAL APPROPRIATION	\$ 13,538,478	\$ 15,489,852	\$ 15,950,276	\$ 11,624,994	\$ 14,959,608	\$ (990,668)	-6.2%



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CITY COUNCIL

General Fund 001 Department B1

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
CITY COUNCIL								
Mayor	Elected Official	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Mayor Pro-Tem	Elected Official	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Council	Elected Official	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Total City Council		7.00	7.00	7.00	7.00	7.00	7.00	0.00

Mission and Responsibilities:

The City Council is the legislative branch of city government. The seven members of the City Council, 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, using the City's limited financial resources effectively. The City 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 City Council meets twice a month in a public meeting to conduct City business. Informal work sessions or special meetings are held 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 Chehalis on local and regional intergovernmental groups and organizations. In addition to the City Manager, the City Council appoints or confirms the members of the Planning Commission and other advisory committees.

2023 Accomplishments:

- Approved changes to the City's Noise Ordinance to improve clarity in response to business and community concerns.
- Approved a Prohibition on Camping on Public Property in March of 2023.
- Supported the Countywide Effort to Rename the Riffe Look Overlook in honor of the late Lewis County Commissioner, Gary Stamper, which proved successful.
- Approved Collective Bargaining Contracts for 2023 through 2025 with Teamsters 252 Non-Commissioned employees (Police and Court Administrative Staff) and Teamsters 252 Non-Uniformed employees (Public Works and Administrative Staff) in January 2023; and the Chehalis Police Officer Guild in February 2023.
- Approved updated Procurement Policies and Procedures for the City organization consistent with applicable State requirements.
- Approved the purchase of a piece of private property on Arkansas Way and dedicated the property as right-of-way to improve the traffic flow on the street.
- Recognized the WF West Girls Bowling Team and the Boys and Girls Wrestling Teams.
- Approved Lease of a tract of land owned by the Airport to Panda Express, which is expected to go to construction in the Spring of 2024.
- Approved Funding for improvements to Westside Park which will be completed in November 2023.
- Authorized contracts for improvements at the Recreation Park Sports Complex and the Aquatics Center
- Awarded contracts for the engineering design for the Bishop Road Water Main Loop project in April and awarded the Construction Contract in September 2023.
- Awarded a contract for Airport Master Plan Consulting, using grants from the Federal Aviation Administration (FAA) and Washington Department of Transportation (WSDOT) to fund most of the project.

- Awarded the contract for Phase II of the Main Street Resurfacing Project which was completed in the summer of 2023 with approximately 90% of the cost funded through a Transportation Improvement Board grant.
- Approved the purchase of FLOCK cameras to improve the ability of the Police Department to track stolen cars and/or cars that are associated with alleged criminal activity.
- Dedicated a significant portion of the City's American Rescue Act (ARPA) Funds for the purchase of a new Fire Ladder Truck to replace the City's existing 1997 Ladder Truck that is no longer reliable after more than decades of service.
- Confirmed the appointment of Allen Unzelman as the City of Chehalis Municipal Court Judge in July 2023
- Held a public workshop to consider conditions related to the water infrastructure in the City's South Urban Growth Area (UGA).
- Provided staff direction regarding proposed changes to the Municipal Code relating to street frontage improvements, such as sidewalks, for incorporation into the Municipal Code.
- Provided for the recognition of the City staff at City Council meetings, including new and longstanding members of the organization.
- Authorized the Fire Department transition from Basic Life Support Emergency Response Services to Advanced Life Support Services, which improves the City's service and brings it to the level of the City's primary mutual aid partners, Riverside Fire Authority and Lewis County Fire District #6.
- Dedicated the funding needed to complete FEMA eligible work to repair damage created by the January 2022 Flood to Stan Hedwall Park and the Chehalis River Water Intake, which will ultimately be reimbursed by FEMA.
- Authorized the expenditure of funds to purchase a Fire Department Brush Truck to improve the City's ability to fight brush fires in and around the City, which is becoming a more pressing concern as the summers in Chehalis are becoming much drier than in years past.
- Authorized the engagement of a grant writing consulting firm to assist in finding more grant funds to advance needed projects.
- Celebrated the opening of Interstate Honda, which is a state of art dealership constructed on land owned and leased by the Airport through a contract previously approved by the City Council.
- Continued to support efforts to advance a regional solution to flooding in the Chehalis Basin.
- Continued cooperatively working and building relationships with other local government and non-profit entities.
- Continued to provide policy direction regarding the implementation of a regional water supply agreement with the City of Centralia to purchase water rights available through TransAlta to ensure that the City has sufficient water for its projected growth over the next 50 years. This agreement and the related Water Rights Application is expected to be approved by the Department of Ecology in 2024.

2024 Goals and Objectives:

- Welcome the person elected to serve as the City Council Representative for the 4th District, the seat formerly held by Dr. Isaac Pope for more than 35 years.
- Appoint a person to fill the seat for City Council District 1 that became vacant due to the resignation of Jerry Lord in November 2023.
- Provide direction and feedback on the development of the City's Comprehensive Plan – A land use planning document that needs to be updated by June 2025 in compliance with applicable State Law.
- Continue to provide policy direction regarding the development opportunities in the City, particularly on the Airport property.
- Resume Strategic Planning workshops which were suspended during COVID.
- Provide direction on annexation opportunities.
- Continue to monitor the City's budget and provide policy guidance, with input from the City Council Budget Committee.
- Consider funding options, including a bond issuance, to complete the purchase of the Trans Alta Water Rights needed to secure the availability of water for the next 50 years.
- Continue to work together with partner agencies to address regional flood issues.

- Continue to improve street maintenance and partner with other agencies using Transportation Benefit District funding to complete large street projects and improvements.
- Continue to provide input on the Committees related to Lewis County's plan to construct temporary and permanent night by night shelters for the unhoused in our community.
- Provide staff direction regarding potential amendments to ordinances and/or policies as needed in response to issues that arise during the year.

CITY COUNCIL DEPARTMENT BUDGET SUMMARY

City Council Department Summary by Objects	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Recurring	2024 One- Time	2024 Adopted Budget	Change 2024-2023	% Change
Salary & Wages	8,800	8,750	9,000	6,000	9,000	-	9,000	-	63.5%
Benefits	65,191	86,013	92,160	60,173	97,875	-	97,875	5,715	6.2%
Supplies	2,682	4,642	6,900	5,637	3,000	-	3,000	(3,900)	-56.5%
Services	14,614	13,428	29,510	14,282	31,135	-	31,135	1,625	23.6%
Long-term Lease	1,076	1,076	-	717	540	-	540	540	0.0%
Total Expenditures	92,363	113,909	137,570	86,809	141,550	-	141,550	3,980	2.9%
Less Interfund Charges	(31,654)	(44,696)	(42,000)	(27,868)	(43,300)	-	(43,300)	(1,300)	3.1%
Net Expenditures	60,709	69,213	95,570	58,941	98,250	-	98,250	2,680	2.8%
Funding from General Revenues	60,709	69,213	95,570	58,941	98,250	-	98,250	2,680	2.8%

FUND: 001 - GENERAL FUND		EXPENDITURES (B1)							
DEPARTMENT: B1 - CITY COUNCIL									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Council Services									
001.B1.511.060.11.00	SALARIES AND WAGES	\$ 8,800	\$ 8,750	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ -	0.0%
001.B1.511.060.21.00	PERSONNEL BENEFITS	65,191	86,013	92,160	97,875	-	97,875	5,715	6.2%
001.B1.511.060.31.00	OFFICE & OPERATING SUPPLIES	2,682	4,642	3,200	3,000	-	3,000	(200)	-6.3%
001.B1.511.060.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	3,700	-	-	-	(3,700)	-100.0%
001.B1.511.060.41.00	PROFESSIONAL SERVICES	-	97	-	-	-	-	-	0.0%
001.B1.511.060.41.01	PROF SVC - STRATEGIC PLANNING	-	-	12,000	12,400	-	12,400	400	3.3%
001.B1.511.060.41.30	PROF. SERVICES - COPIER MAINT/PRINT	-	-	-	2,235	-	2,235	2,235	0.0%
001.B1.511.060.42.00	COMMUNICATIONS	617	619	710	700	-	700	(10)	-1.4%
001.B1.511.060.43.00	TRAVEL/HOTEL/PER DIEMS	-	145	1,800	2,100	-	2,100	300	16.7%
001.B1.511.060.45.00	RENTALS	910	1,741	1,600	-	-	-	(1,600)	-100.0%
001.B1.511.060.46.00	INSURANCE	886	1,012	1,220	1,500	-	1,500	280	23.0%
001.B1.511.060.48.01	REPAIR & MAINT - EQUIPMENT	81	-	200	200	-	200	-	0.0%
001.B1.511.060.48.02	R & M - SOFTWARE/HARDWARE	6,962	4,260	4,700	4,500	-	4,500	(200)	-4.3%
001.B1.511.060.49.00	MISCELLANEOUS	-	-	400	400	-	400	-	0.0%
001.B1.511.060.49.01	REGISTRATION	90	320	1,500	1,700	-	1,700	200	13.3%
001.B1.511.060.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS - AWC	5,068	5,234	5,380	5,400	-	5,400	20	0.4%
001.B1.591.011.71.03	L/T LEASE - COPIER/PRINTER	1,076	1,076	-	540	-	540	540	0.0%
Total Council Services		92,363	113,909	137,570	141,550	-	141,550	3,980	2.9%
Council Contra Expenditures									
001.B1.511.069.1C.00	WAGE CONTRA EXP	(3,025)	(3,433)	(2,800)	(2,900)	-	(2,900)	(100)	3.6%
001.B1.511.069.2C.00	BENEFIT CONTRA EXP	(22,407)	(33,750)	(28,400)	(29,300)	-	(29,300)	(900)	3.2%
001.B1.511.069.3C.00	SUPPLIES CONTRA EXP	(846)	(1,821)	(2,900)	(3,000)	-	(3,000)	(100)	3.4%
001.B1.511.069.4C.00	SERVICES CONTRA EXP	(5,376)	(5,691)	(7,900)	(8,100)	-	(8,100)	(200)	2.5%
Total Council Contra Expenditures		(31,654)	(44,695)	(42,000)	(43,300)	-	(43,300)	(1,300)	3.1%
TOTAL CITY COUNCIL		\$ 60,709	\$ 69,214	\$ 95,570	\$ 98,250	\$ -	\$ 98,250	\$ 2,680	2.8%

MUNICIPAL COURT

General Fund 001 Department C1

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
MUNICIPAL COURT								
Judge*	Non-Represented	0.35	0.35	0.35	0.35	0.35	0.00	-0.35
Court Administrator	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Court Clerk I	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Court Clerk II	Teamster	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Judicial Assistant /Sentence Monitor	Teamster	0.73	0.73	0.00	0.00	0.00	0.00	0.00
Bailiff	Hourly	0.00	0.00	0.00	0.00	0.10	0.10	0.00
Community Corrections Officer	Hourly	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Total Municipal Court		3.18	3.18	3.45	3.45	3.55	3.20	-0.35

*Changed from an employee to an independent contractor in 2024

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.

2023 Accomplishments:

- Selected a new Judge as a contract position to fill the former part time employee position vacated due to retirement.
- Created a Bailiff position to replace the former contracted security company.
- Added a third defense attorney to ensure proper representation.
- Maintained compliance with all court rules; local, state, and federal statutes.
- Enhanced and streamlined virtual court procedures.
- Continued to review court office procedures to increase efficiency.
- Continued to provide excellent customer service.
- Applied for public defense grant funding for 2024-2025.
- Remained in compliance with the Language Access Interpreter Reimbursement Program to continue receiving reimbursement funds.

2024 Goals and Objectives:

- Maintain compliance with all court rules; local, state, and federal statutes.
- Continue to review court office policies and procedures to increase efficiency.
- Continue to provide excellent customer service to internal and external customers.
- Remain in compliance with the Language Access Interpreter Reimbursement Program to continue receiving reimbursement funds.
- Remain in compliance with the Office of Public Defense grant requirements to continue receiving funds.
- Work with IT to create electronic court forms to reduce the cost and time burden of paper forms.

2024 Significant Changes:

- Implement new processes and procedures with the addition of a new Judge.
- Upgrade technology to prepare for the transition to a paperless case management system.
- Update furniture, equipment, and office supplies to ensure the work environment is efficient.

MUNICIPAL COURT BUDGET SUMMARY

Municipal Court Department Summary by Objects	2021	2023			2024		2024	2024	
	Actual	2022	Amended	2023 YTD	2024	2024	One-Time	Adopted	Change
		Actual	Budget	8/31/2023	Recurring			Budget	2024-2023 % Change
Salaries & Wages	200,987	192,466	200,883	131,002	210,433	-		210,433	9,550 4.8%
Benefits	85,435	76,078	112,765	56,463	133,705	-		133,705	20,940 18.6%
Supplies	2,260	6,888	6,435	6,491	4,650	15,000		19,650	13,215 205.4%
Services	94,231	30,403	41,156	28,433	45,700	2,500		48,200	7,044 17.1%
Capital Outlay	-	-	-	-	-	-		-	- 0.0%
Bail Deposit Refunds	9,374	5,428	20,000	17,391	20,000	-		20,000	- 0.0%
Transfers Out	-	-	-	-	-	-		-	- 0.0%
Total Expenditures	392,287	311,263	381,239	239,780	414,488	17,500		431,988	50,749 13.3%
Service Related Fees/Revenues									
Intergovernmental grants	10,000	14,500	14,500	14,500	17,500	-		17,500	3,000 20.7%
Court Service Fees	39,136	44,057	42,700	36,638	43,400	-		43,400	700 1.6%
Fines & Forfeiture	103,429	87,764	115,800	67,850	101,900	-		101,900	(13,900) -12.0%
Interest Charges	6,201	5,880	10,000	4,114	7,900	-		7,900	(2,100) -21.0%
Bail Deposits	4,071	11,411	15,000	512	13,200	-		13,200	(1,800) -12.0%
Total Service Fees/Revenues	162,837	163,612	198,000	123,614	183,900	-		183,900	(14,100) -7.1%
Funding from General Revenues	248,151	147,651	183,239	116,166	230,588	17,500		248,088	64,849 35.4%

FUND: 001 - GENERAL FUND					EXPENDITURES (C1)				
DEPARTMENT: C1 - MUNICIPAL COURT									
				2023			2024		
Account Number	Account Title	2021 Actual	2022 Actual	Amended Budget	2024 Recurring	2024 One-Time	Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Municipal Court Administration									
001.C1.512.050.11.00	SALARIES AND WAGES	\$ 120,839	\$ 123,848	\$ 141,095	\$ 151,554	\$ -	\$ 151,554	\$ 10,459	7.4%
001.C1.512.050.11.05	SALARIES AND WAGES - PT	-	-	-	-	-	-	-	0.0%
001.C1.512.050.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
001.C1.512.050.21.00	PERSONNEL BENEFITS	55,721	49,108	49,460	54,315	-	54,315	4,855	9.8%
001.C1.512.050.21.05	PERSONNEL BENEFITS - PT	-	-	-	-	-	-	-	0.0%
001.C1.512.050.31.00	OFFICE & OPERATING SUPPLIES	2,220	3,519	3,000	3,500	-	3,500	500	16.7%
001.C1.512.050.32.00	FUEL CONSUMED	40	-	100	150	-	150	50	50.0%
001.C1.512.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	3,369	3,335	1,000	15,000	16,000	12,665	379.8%
001.C1.512.050.40.03	EXTERNAL TAXES & OPER ASSESS	-	3	-	-	-	-	-	0.0%
001.C1.512.050.41.00	PROFESSIONAL SERVICES	8,454	5,188	5,100	-	-	-	(5,100)	-100.0%
001.C1.512.050.41.01	PROFESSIONAL SERVICES-LC IT	1,116	1,157	1,300	1,300	-	1,300	-	0.0%
001.C1.512.050.41.28	PROF. SVCS - INTERPRETER	2,210	2,650	3,300	3,300	-	3,300	-	0.0%
001.C1.512.050.41.30	PROF. SERVICES - COPIER MAINT/PRINT	-	-	-	500	-	500	500	0.0%
001.C1.512.050.42.00	COMMUNICATIONS	5,920	5,854	6,400	6,600	-	6,600	200	3.1%
001.C1.512.050.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	1,800	2,000	-	2,000	200	11.1%
001.C1.512.050.44.00	ADVERTISING	-	-	-	-	-	-	-	0.0%
001.C1.512.050.46.00	INSURANCE	7,866	9,095	14,056	20,600	-	20,600	6,544	46.6%
001.C1.512.050.47.00	PUBLIC UTILITY SERVICE	284	400	500	500	-	500	-	0.0%
001.C1.512.050.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	-	-	-	-	-	0.0%
001.C1.512.050.48.00	REPAIR & MAINT- FACILITIES	-	-	100	100	-	100	-	0.0%
001.C1.512.050.48.01	REPAIR & MAINT - EQUIPMENT	396	433	500	-	-	-	(500)	-100.0%
001.C1.512.050.48.02	R & M - SOFTWARE/HARDWARE	6,361	4,849	5,000	5,200	2,500	7,700	2,700	54.0%
001.C1.512.050.49.00	MISCELLANEOUS	-	11	1,800	4,000	-	4,000	2,200	122.2%
001.C1.512.050.49.01	REGISTRATION	-	-	600	600	-	600	-	0.0%
001.C1.512.050.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	547	612	700	1,000	-	1,000	300	42.9%
Total Municipal Court Administration		211,974	210,096	238,146	256,219	17,500	273,719	35,573	14.9%
Municipal Court Judges									
001.C1.512.J50.11.00	SALARIES AND WAGES	41,772	41,772	16,880	-	-	-	(16,880)	-100.0%
001.C1.512.J50.21.00	PERSONNEL BENEFITS	10,443	10,813	11,321	-	-	-	(11,321)	-100.0%
001.C1.512.J50.41.00	PROFESSIONAL SERVICES - JUDGES	-	-	31,000	62,000	-	62,000	31,000	100.0%
001.C1.512.P50.11.00	SALARIES AND WAGES	888	488	12,000	12,400	-	12,400	400	3.3%
001.C1.512.P50.21.00	PERSONNEL BENEFITS	72	39	100	100	-	100	-	0.0%
Total Municipal Court Judges		53,175	53,112	71,301	74,500	-	74,500	3,199	0
Municipal Court Indigent Defense									
001.C1.515.091.41.00	PROFESSIONAL SERVICES	60,810	-	-	-	-	-	-	0.0%
Total Municipal Court Indigent Defense		60,810	-	-	-	-	-	-	-
Municipal Court EHM									
001.C1.523.020.11.00	SALARIES AND WAGES	33,749	22,171	21,808	37,079	-	37,079	15,271	70.0%
001.C1.523.020.11.05	SALARIES AND WAGES - PT	3,739	4,187	9,100	9,400	-	9,400	300	3.3%
001.C1.523.020.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
001.C1.523.020.12.05	OVERTIME - PT	-	-	-	-	-	-	-	0.0%
001.C1.523.020.21.00	PERSONNEL BENEFITS	14,888	15,609	19,384	15,790	-	15,790	(3,594)	-18.5%
001.C1.523.020.21.05	PERSONNEL BENEFITS - PT	510	509	1,500	1,500	-	1,500	-	0.0%
001.C1.523.020.21.07	PERSONNEL BENEFITS- U I TAXES	3,801	-	-	-	-	-	-	0.0%
001.C1.523.020.24.00	UNIFORMS & CLOTHING	-	-	-	-	-	-	-	0.0%
001.C1.523.020.31.00	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	0.0%
001.C1.523.020.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
001.C1.523.020.42.00	COMMUNICATIONS	-	-	-	-	-	-	-	0.0%
001.C1.523.020.49.00	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
001.C1.523.020.40.04	INTERGOVT PROF SERVICES	267	151	-	-	-	-	-	0.0%
Total Municipal Court EHM		56,954	42,627	51,792	63,769	-	63,769	11,977	23.1%
Agency Disbursements									
001.C1.582.010.00.01	MUNICIPAL COURT BAIL DEPOSIT REFUNDS	9,374	5,428	20,000	20,000	-	20,000	-	0.0%
Total Agency Disbursements		9,374	5,428	20,000	20,000	-	20,000	-	0.0%
Capital Outlay									
001.C1.594.012.64.00	MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	0.0%
Total Capital Outlay		-	-	-	-	-	-	-	0.0%
TOTAL MUNICIPAL COURT		\$ 392,287	\$ 311,263	\$ 381,239	\$ 414,488	\$ 17,500	\$ 431,988	\$ 50,749	13.3%

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CITY MANAGER

General Fund 001 Department D1

Employees:

					2023	2023	Change	
Department / Classification	Class	2020	2021	2022	Adopted Budget	Amended Budget	2024 Adopted	2024-2023
CITY MANAGER								
City Manager	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total City Manager		2.00	2.00	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 City Council 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 municipal corporation, the City Manager is responsible for identifying options and providing analysis and recommendations about policy issues; submitting a proposed/preliminary 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 inquiries, questions, and concerns.

2023 Accomplishments:

- In consultation with the City Council, provided guidance to the City's negotiation team during the final stages of the collective bargaining process which was completed with the City Council approval of contracts with all four labor groups by the end of February 2023. These contracts will be in effect until December 31, 2025.
- Welcomed four new people to the organization to fill long standing vacancies, including Fire Chief Adam Fulbright; Wastewater Superintendent Justin Phelps; Streets/Stormwater Superintendent Fritz Bierle; and Water Superintendent Riley Bunnell.
- Consulted with the new City Attorney, Kevin Nelson, to work through several complicated issues, including the Ordinance to Prohibit Camping on Public Property that was approved by the City Council in March of 2023.
- Initiated recruitments for the position of Finance Director in preparation for the January 2024 retirement of Chun Saul, who has done an exceptional job as the City's Finance Director since 2017.
- Held the second annual Employee Appreciation Luncheon and presented service awards to employees in every department to recognize the years of dedicated service provided by City employees.
- Recommended reclassifications and salary range adjustments needed to comply with new State Laws and to retain and attract employees in a very competitive labor market that continues to be very competitive, which were approved by the City Council.
- Engaged contracts to meet the needs of a very active development community and to help fill in the gaps created by the resignation of the City's former Planning and Building Manager.
- Worked with the Municipal Court Administrator, Madisen Lester, and Court Clerk, Lana Heinz, to facilitate the transition related to the retirement of Judge Dale McBeth and led to the City Council confirmation of Allen Unzelman as Municipal Court Judge in July 2023.
- Facilitated the work of the City Council Budget Committee and Finance Director to make recommendations to the City Council on the City's use of American Rescue Act (ARPA) Funds which led to the City Council decision to dedicate the City's remaining ARPA funds for the purchase of a Fire Ladder Truck to replace the existing truck that is unreliable and has limitations on its service due to the inability to repair its aging equipment.

- Initiated the Chehalis Clean-up Days to allow Chehalis residents to dispose of excess trash and large items which was coordinated by the Police Department and served more than 150 Chehalis residents over the course of two events.
- Worked with Public Works Director to resolve issues related to the significant number of residential and commercial developments in the City and the City's Urban Growth Area (UGA), most notably the issues associated with the water infrastructure in the City's South UGA, which led to the presentation of the results of a water availability analysis to the City Council in September 2023.
- Continued to support the work of Experience Chehalis, the Chehalis Foundation, and the Chamber of Commerce.
- Continue to lead the City team in close consultation with the City's Water Rights Attorney, Tom McDonald, and the Public Works Director, Lance Bunker, to advance the acquisition of the TransAlta Water Rights in partnership with the City of Centralia to secure water rights needed to serve future residential and industrial development, consistent with City Council direction.
- Recommended a new position to improve the City's Capital Improvement Planning process, which was approved by the City Council. The initial recruitment has been conducted and the position will remain open until the appointment can be made.
- Worked with the Public Works Director to prepare recommendations for Municipal Code Changes related to the installation of street frontage improvements, such as sidewalks and streetlights, to clarify the City's requirements. The proposed amendments were approved by the City Council and will be presented for formal consideration as an Ordinance.

2024 Goals and Objectives:

- Evaluate the financial feasibility of participation in the State's Local Funding Program that would allow the City to benefit from the State's ability to issue low-interest bonds to raise the revenue needed to purchase several vehicles needed to replace those in the fleet that are most vulnerable to failure or are needed to improve efficiency.
- Hire a Capital Improvement Project Manager to improve the City's Capital Improvement Planning process to identify critical projects needed to replace infrastructure at risk of failing and projects that will be needed to accommodate future development.
- Continue the work with Centralia to complete the TransAlta water rights purchase, including receipt of approvals from the Department of Ecology and working with the City Council to issue bonds to pay for the purchase which is estimated to be over \$5 million. This investment will secure the ability to access water to serve the City's future residential and industrial development over the next 50 years.
- Hire a new Finance Director to replace Chun Saul who is retiring in January 2024 after 6 years of outstanding service to the City.
- Hire a new Community Development Director due to fill the vacant Planning and Building Manager Position.
- Issue a second Request for Qualifications to engage a consulting firm to advance the update of the City's Comprehensive Plan which must be done by June 2025 to meet the State deadline.
- Research various funding resources that can be accessed to help fund City projects, including the construction of the new fire station and other key capital improvement projects with the help of the grant writing firm hired in September 2023.
- Resume the formal Strategic Planning Process with the City Council, which was deferred due to ongoing COVID -19 concerns about in-person gatherings and delayed in anticipation that the City Council would have several new members in 2024.
- Continue the effort to recognize employees initiated in 2022 and continue the work to support a positive and productive work environment.
- Review the City's Annexation Plan with the City Council Growth Management Committee and City Council with the added information prepared in 2022 and 2023 that will help meet the County's requirements and inform relevant decisions, with the assistance of the City Attorney's office, City Consultants, and a new Community Development Director when hired.
- Carefully monitor the City's monthly revenues and expenditure to identify trends in key revenues, particularly sales tax, and be prepared to adjust expenditures accordingly.

Significant Budget Changes in 2024:

There are no significant changes from the 2023 Budget to the 2024 Budget.

CITY MANAGER DEPARTMENT BUDGET SUMMARY

City Manager Department Summary by Objects	2023					2024	2024	Change	
	2021 Actual	2022 Actual	Amended Budget	2023 YTD 8/31/2023	2024 Recurring	One- Time	Adopted Budget	2024-2023	% Change
Salaries & Wages	197,989	210,579	216,968	144,564	227,058	-	227,058	10,090	4.7%
Benefits	74,113	91,453	84,757	56,016	87,677	-	87,677	2,920	3.4%
Supplies	4,509	3,352	4,100	2,064	2,400	-	2,400	(1,700)	-41.5%
Services & Charges	11,905	13,478	19,104	15,176	23,550	-	23,550	4,446	23.3%
Long-Term Lease Payment	359	359	-	239	540	-	540	540	0.0%
Total Expenditures	288,875	319,221	324,929	218,059	341,225	-	341,225	16,296	5.0%
Less: Interfund Service Charge	(99,284)	(125,256)	(103,800)	(70,004)	(107,900)	-	(107,900)	(4,100)	3.9%
Net Expenditures	189,591	193,965	221,129	148,055	233,325	-	233,325	12,196	5.5%
Funding from General Revenues	189,591	193,965	221,129	148,055	233,325	-	233,325	12,196	5.5%

FUND: 001 - GENERAL FUND		EXPENDITURES (D1)							
DEPARTMENT: D1 - CITY MANAGER									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administration									
001.D1.513.010.11.00	SALARIES AND WAGES	\$ 155,292	\$ 156,198	\$ 166,208	\$ 173,640	\$ -	\$ 173,640	\$ 7,432	4.5%
001.D1.513.010.11.02	SALARIES AND WAGES - ADM	28,628	46,968	50,760	51,918	-	51,918	1,158	2.3%
001.D1.513.010.11.05	SALARIES AND WAGES - PT	14,069	7,413	-	-	-	-	-	0.0%
001.D1.513.010.12.02	OVERTIME	-	-	-	1,500	-	1,500	1,500	0.0%
001.D1.513.010.21.00	PERSONNEL BENEFITS	53,196	55,098	59,781	60,192	-	60,192	411	0.7%
001.D1.513.010.21.01	PERSONNEL BENEFITS-CAR ALLOW	6,000	6,000	6,000	6,000	-	6,000	-	0.0%
001.D1.513.010.21.02	PERSONNEL BENEFITS - ADM	13,707	28,607	18,976	21,485	-	21,485	2,509	13.2%
001.D1.513.010.21.05	PERSONNEL BENEFITS - PT	1,210	626	-	-	-	-	-	0.0%
001.D1.513.010.21.07	PERSONNEL BENEFITS- U I TAXES	-	1,122	-	-	-	-	-	0.0%
001.D1.513.010.31.00	OFFICE & OPERATING SUPPLIES	1,428	2,438	3,100	2,200	-	2,200	(900)	-29.0%
001.D1.513.010.32.00	FUEL CONSUMED	-	-	-	200	-	200	200	0.0%
001.D1.513.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	3,081	914	1,000	-	-	-	(1,000)	-100.0%
001.D1.513.010.41.00	PROFESSIONAL SERVICES	-	239	-	-	-	-	-	0.0%
001.D1.513.010.41.00	PROF. SERVICES -COPIER MAINT/PRINT	-	-	-	750	-	750	750	0.0%
001.D1.513.010.42.00	COMMUNICATIONS	2,580	2,590	4,400	4,500	-	4,500	100	2.3%
001.D1.513.010.43.00	TRAVEL/HOTEL/PER DIEMS	62	1,200	1,600	2,000	-	2,000	400	25.0%
001.D1.513.010.44.00	ADVERTISING	575	230	-	-	-	-	-	0.0%
001.D1.513.010.45.00	RENTALS	303	580	600	-	-	-	(600)	-100.0%
001.D1.513.010.46.00	INSURANCE	4,719	5,460	7,954	11,700	-	11,700	3,746	47.1%
001.D1.513.010.48.01	REPAIR & MAINT - EQUIPMENT	27	-	-	-	-	-	-	0.0%
001.D1.513.010.48.02	R & M - SOFTWARE/HARDWARE	1,885	1,085	1,100	1,100	-	1,100	-	0.0%
001.D1.513.010.49.00	MISCELLANEOUS	11	12	50	-	-	-	(50)	-100.0%
001.D1.513.010.49.01	REGISTRATION	-	463	1,800	1,900	-	1,900	100	5.6%
001.D1.513.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	1,743	1,619	1,600	1,600	-	1,600	-	0.0%
001.D1.591.013.71.03	L/T LEASE - COPIER/PRINTER	359	359	-	540	-	540	540	0.0%
Total Administration		288,875	319,221	324,929	341,225	-	341,225	16,296	5.0%
Administration Interfund Charges									
001.D1.513.019.1C.00	WAGE CONTRA EXP	(68,053)	(82,627)	(68,300)	(71,400)	-	(71,400)	(3,100)	4.5%
001.D1.513.019.2C.00	BENEFIT CONTRA EXP	(25,474)	(35,884)	(26,400)	(27,200)	-	(27,200)	(800)	3.0%
001.D1.513.019.3C.00	SUPPLIES CONTRA EXP	(1,545)	(1,316)	(1,100)	(1,100)	-	(1,100)	-	0.0%
001.D1.513.019.4C.00	SERVICES CONTRA EXP	(4,212)	(5,429)	(8,000)	(8,200)	-	(8,200)	(200)	2.5%
Total Administration Interfund Charges		(99,284)	(125,256)	(103,800)	(107,900)	-	(107,900)	(4,100)	3.9%
TOTAL CITY MANAGER		\$ 189,591	\$ 193,965	\$ 221,129	\$ 233,325	\$ -	\$ 233,325	\$ 12,196	5.5%

FINANCE

General Fund 001 Department E1

Employees:

					2023	2023		Change
					Adopted	Amended	2024	
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2024-
2023								
FINANCE								
Finance Director	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Financial Analyst	Non-Represented	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Payroll Accountant	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Technician III	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Financial Analyst (Variable PT)	Hourly	0.30	0.20	0.10	0.00	0.00	0.05	0.05
Total Finance		3.30	3.20	4.10	4.00	4.00	4.05	0.05

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 revenue receipts; issues payroll and benefit checks; and submits mandatory financial reports to external agencies. Additional analysis and information is also provided as needed.

2023 Accomplishments:

- Submitted 2022 annual reports to the State Auditor's Office in a timely manner.
- Implemented changes for new lease accounting and reporting.
- Began researching for the City's financial management software systems and plan to select a vendor/system before the year end 2023.

2024 Goals and Objectives:

- Maintain compliance with all financial reporting standards.
- Continue monitoring budget and revenue trends and provide analysis of the city's financial activities and status.
- Strive to provide excellent customer service to external and internal customers.
- Strive to achieve a "clean" audit of the city's Financial Statement Audit.
- Begin implementation of the new accounting software migration process.
- Staff training on the city's financial software modules and State Auditor's BARS updates.
- Recruit a new Finance Director.

Significant Changes in 2024:

- Hire a new Finance Director to replace a planned retirement of current Finance Director.
- New accounting system up and running (Implementations will occur in phases).

FINANCE DEPARTMENT BUDGET SUMMARY

Finance Department Summary by Objects	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Recurring	2024 One- Time	2024 Proposed Budget	Change 2024-2023	% Change
Salary & Wages	263,387	239,464	345,090	228,695	371,481		371,481	26,391	7.6%
Benefits	94,148	104,280	142,951	95,685	159,652	-	159,652	16,701	11.7%
Overtime	2,662	4,912	6,000	294	4,000	-	4,000	(2,000)	-33.3%
Salary & Wages - PT	10,518	14,340	-	-	7,500	-	7,500	7,500	0.0%
Benefits - PT	871	1,170	-	-	-	-	-	-	0.0%
Supplies	3,898	9,507	8,500	2,810	8,200	5,000	13,200	4,700	55.3%
Services	52,894	127,838	132,421	28,838	150,400	-	150,400	17,979	13.58%
Long-term lease payment	1,711	1,158	-	1,633	2,240	-	2,240	2,240	0
Total Expenditures	430,089	502,669	634,962	357,955	703,473	5,000	708,473	73,511	11.6%
Less Contrasts - Interfund Charges	(167,679)	(247,866)	(245,500)	(138,445)	(255,100)	-	(255,100)	(9,600)	3.9%
Net Expenditures	262,410	254,803	389,462	219,510	448,373	5,000	453,373	63,911	16.4%
Funding from General Revenues	262,410	254,803	389,462	219,510	448,373	5,000	453,373	63,911	16.4%

FUND: 001 - GENERAL FUND		EXPENDITURES (E1)							
DEPARTMENT: E1 - FINANCE									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administration									
001.E1.514.023.11.00	SALARIES AND WAGES	\$ 263,387	\$ 239,464	\$ 345,090	\$ 371,481		\$ 371,481	\$ 26,391	7.6%
001.E1.514.023.11.05	SALARIES AND WAGES - PT	10,518	14,340	-	7,500	-	7,500	7,500	0.0%
001.E1.514.023.12.00	OVERTIME	2,662	4,912	6,000	4,000	-	4,000	(2,000)	-33.3%
001.E1.514.023.21.00	PERSONNEL BENEFITS	94,148	104,280	142,951	159,652	-	159,652	16,701	11.7%
001.E1.514.023.21.05	PERSONNEL BENEFITS - PT	871	1,170	-	-	-	-	-	0.0%
001.E1.514.023.31.00	OFFICE & OPERATING SUPPLIES	3,746	7,116	6,500	6,700	-	6,700	200	3.1%
001.E1.514.023.35.00	SMALL TOOLS & MINOR EQUIPMENT	152	2,391	2,000	1,500	5,000	6,500	4,500	225.0%
001.E1.514.023.41.00	PROFESSIONAL SERVICES	149	-	1,500	2,000	-	2,000	500	33.3%
001.E1.514.023.41.00	PROF. SERVICES	-	159	-	-	-	-	-	0.0%
001.E1.514.023.41.30	PROF. SERVICES - COPIER MAINT/PRINT	-	76	-	1,900	-	1,900	1,900	0.0%
001.E1.514.023.41.50	PROFESSIONAL SERVICES - AUDIT	2,460	43,360	62,200	57,500	-	57,500	(4,700)	-7.6%
001.E1.514.023.42.00	COMMUNICATIONS	5,438	5,228	6,000	6,200	-	6,200	200	3.3%
001.E1.514.023.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	1,200	1,500	-	1,500	300	25.0%
001.E1.514.023.44.00	ADVERTISING	-	-	-	-	-	-	-	0.0%
001.E1.514.023.45.00	RENTALS	338	721	1,800	-	-	-	(1,800)	-100.0%
001.E1.514.023.46.00	INSURANCE	6,077	9,118	13,461	19,400	-	19,400	5,939	44.1%
001.E1.514.023.47.00	PUBLIC UTILITY SERVICE	207	109	500	300	-	300	(200)	-40.0%
001.E1.514.023.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	-	-	-	-	-	0.0%
001.E1.514.023.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	-	0.0%
001.E1.514.023.48.01	REPAIR & MAINTENANCE - EQUIP.	-	-	-	-	-	-	-	0.0%
001.E1.514.023.48.02	R & M - SOFTWARE/HARDWARE	35,915	67,938	41,300	57,500	-	57,500	16,200	39.2%
001.E1.514.023.49.00	MISCELLANEOUS- BANK FEE	841	106	960	800	-	800	(160)	-16.7%
001.E1.514.023.49.01	REGISTRATION	615	925	2,600	2,400	-	2,400	(200)	-7.7%
001.E1.514.023.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	854	98	900	900	-	900	-	0.0%
001.E1.514.523.49.19	INTEREST/FEE ASSESSMENT	-	-	-	-	-	-	-	0.0%
001.E1.594.014.64.00	MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	0.0%
001.E1.591.014.71.03	L/T LEASE - COPIER/PRINTER	1,533	1,158	-	2,240	-	2,240	2,240	0.0%
Total Administration		430,089	502,669	634,962	703,473	5,000	708,473	73,511	11.6%
Finance Contra Expenditures									
001.E1.514.029.1C.00	WAGE CONTRA EXP	(107,875)	(127,667)	(134,500)	(140,700)	-	(140,700)	(6,200)	4.6%
001.E1.514.029.2C.00	BENEFIT CONTRA EXP	(37,100)	(52,036)	(55,200)	(56,900)	-	(56,900)	(1,700)	3.1%
001.E1.514.029.3C.00	SUPPLIES CONTRA EXP	(1,494)	(4,691)	(3,400)	(3,500)	-	(3,500)	(100)	2.9%
001.E1.514.029.4C.00	SERVICES CONTRA EXP	(21,210)	(63,472)	(52,400)	(54,000)	-	(54,000)	(1,600)	3.1%
Total Finance Contra Expenditures		(167,679)	(247,866)	(245,500)	(255,100)	-	(255,100)	(9,600)	3.9%
TOTAL FINANCE		\$ 262,410	\$ 254,803	\$ 389,462	\$ 448,373	\$ 5,000	\$ 453,373	\$ 63,911	16.4%

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CITY CLERK

General Fund 001 Department E4

Employees:

					2023	2023	Change	
Department / Classification	Class	2020	2021	2022	Adopted Budget	Amended Budget	2024 Adopted	2024-2023
CITY CLERK								
City Clerk	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total City Clerk		1.00	1.00	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 safekeeping 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.

2023 Accomplishments:

- Responded to more than one hundred public records requests
- Implemented public disclosure software
- Provided vital in-person PRA training to staff
- Prepared essential City records for secure location at the Washington State Archives Office
- Continued organization of agreements, resolutions, ordinances, and policies

2024 Goals and Objectives:

- Maintain City records and transfer essential records to Washington State Archives
- Continue to provide essential education to staff on the Public Records and Open Public Meetings Act
- Streamline processes and modernize the policies and procedures associated with the City Clerk/Council
- Begin the process of digitizing records and implementing a more stringent retention process for electronic and paper records

Significant Changes 2024: None

CITY CLERK DEPARTMENT BUDGET SUMMARY

City Clerk Department Summary by Objects	2021 Actual	2022 Actual	2023		2024 Recurring	2024 One-Time	2024 Adopted Budget	Change	
			Amended Budget	2023 YTD 8/31/2023				2024-2023	% Change
Salaries & Wages	60,322	65,971	84,076	55,518	89,268	-	89,268	5,192	6.2%
Benefits	18,906	31,652	43,362	26,895	40,290	-	40,290	(3,072)	-7.1%
Supplies	1,700	2,293	1,950	580	1,200	-	1,200	(750)	-38.5%
Services & Charges	15,450	16,610	46,207	31,104	44,650	-	44,650	(1,557)	-3.4%
Long-term Lease	359	359	-	239	540	-	540	540	0.0%
Total Expenditures	96,737	116,885	175,595	114,336	175,948	-	175,948	353	0.2%
Less: Interfund Service Charges	(33,247)	(45,864)	(54,400)	(36,705)	(56,500)	-	(56,500)	(2,100)	3.9%
Net Expenditures	63,490	71,021	121,195	77,631	119,448	-	119,448	(1,747)	-1.4%
Funding from General Revenues	63,490	71,021	121,195	77,631	119,448	-	119,448	(1,747)	-1.4%

FUND: 001 - GENERAL FUND		EXPENDITURES (E4)							
DEPARTMENT: E4 - CITY CLERK									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
City Clerk General									
001.E4.514.020.11.00	SALARIES AND WAGES	\$ 60,322	\$ 65,971	\$ 84,076	\$ 89,268		\$ 89,268	\$ 5,192	6.2%
001.E4.514.020.21.00	PERSONNEL BENEFITS	18,906	31,652	43,362	40,290	-	40,290	(3,072)	-7.1%
001.E4.514.020.31.00	OFFICE & OPERATING SUPPLIES	629	924	1,000	1,000	-	1,000	-	0.0%
001.E4.514.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,071	1,369	950	200	-	200	(750)	-78.9%
001.E4.514.020.41.00	PROFESSIONAL SERVICES	1,160	3,532	15,000	14,000	-	14,000	(1,000)	-6.7%
001.E4.514.020.41.30	PROF. SERVICES - COPIER MAINT/PRINT	-	-	-	750	-	750	750	0.0%
001.E4.514.020.42.00	COMMUNICATIONS	1,082	1,199	500	1,200	-	1,200	700	140.0%
001.E4.514.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	533	800	800	-	800	-	0.0%
001.E4.514.020.44.00	ADVERTISING	918	2,731	7,600	2,500	-	2,500	(5,100)	-67.1%
001.E4.514.020.45.00	RENTALS	303	580	800	-	-	-	(800)	-100.0%
001.E4.514.020.46.00	INSURANCE	2,359	2,730	3,977	6,800	-	6,800	2,823	71.0%
001.E4.514.020.47.00	PUBLIC UTILITY SERVICE	167	183	180	200	-	200	20	11.1%
001.E4.514.020.48.01	REPAIR & MAINT - EQUIPMENT	27	-	50	100	-	100	50	100.0%
001.E4.514.020.48.02	R & M - SOFTWARE/HARDWARE	1,591	402	800	800	-	800	-	0.0%
001.E4.514.020.49.00	MISCELLANEOUS	-	-	50	100	-	100	50	100.0%
001.E4.514.020.49.01	REGISTRATION	240	565	500	500	-	500	-	0.0%
001.E4.514.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	100	675	8,900	8,900	-	8,900	-	0.0%
001.E4.514.020.40.15	INTERGOVT'L SVC/CHARGES	-	-	500	500	-	500	-	0.0%
001.E4.591.014.71.03	L/T LEASE -COPIER/PRINTER	359	359	-	540	-	540	540	0.0%
Total City Clerk General		89,234	113,405	169,045	168,448	-	168,448	(597)	-0.4%
City Clerk Contrs General									
001.E4.514.028.1C.00	WAGE CONTRA EXP	(20,734)	(25,886)	(26,100)	(27,300)	-	(27,300)	(1,200)	4.6%
001.E4.514.028.2C.00	BENEFIT CONTRA EXP	(6,498)	(12,420)	(12,800)	(13,200)	-	(13,200)	(400)	3.1%
001.E4.514.028.3C.00	SUPPLIES CONTRA EXP	(584)	(900)	(300)	(300)	-	(300)	-	0.0%
001.E4.514.028.4C.00	SERVICES CONTRA EXP	(5,431)	(6,658)	(15,200)	(15,700)	-	(15,700)	(500)	3.3%
Total City Clerk Contrs General		(33,247)	(45,864)	(54,400)	(56,500)	-	(56,500)	(2,100)	3.9%
City Clerk Website Management									
001.E4.518.080.41.00	PROFESSIONAL SERVICES	3,769	480	3,550	4,000	-	4,000	450	12.7%
001.E4.518.080.48.02	R & M - SOFTWARE/HARDWARE	3,734	3,000	3,000	3,500	-	3,500	500	16.7%
Total City Clerk Website Management		7,503	3,480	6,550	7,500	-	7,500	950	14.5%
City Clerk Capital Outlays									
TOTAL CITY CLERK		\$ 63,490	\$ 71,021	\$ 121,195	\$ 119,448	\$ -	\$ 119,448	\$ (1,747)	-1.4%

LEGAL SERVICES (CITY ATTORNEY)

General Fund 001 Department F1

Employees:

The services of the City Attorney are provided through a contract with the firm of Scheibmeir, Kelly, and Nelson, P.S., which was previously known as Hillier, Scheibmeir, Kelly, and Satterfield, P.S. 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 in 2024: The contract terms were revised in early 2023, so the 2024 budget reflects the adjustment in the fee schedule.

LEGAL SERVICE DEPARTMENT BUDGET SUMMARY

Legal Service Department Summary by Objects	2023					2024	2024	Change 2024-2023	% Change
	2021 Actual	2022 Actual	Amended Budget	2023 YTD 8/31/2023	2024 Recurring	One- Time	Adopted Budget		
Supplies	-	40	-	-	-	-	-	-	0.0%
Services	116,127	106,021	138,000	80,317	142,600	-	142,600	4,600	3.3%
Total Expenditures	116,127	106,061	138,000	80,317	142,600	-	142,600	4,600	3.3%
Less: Interfund charge	(36,097)	(40,871)	(37,800)	(25,784)	(38,900)	-	(38,900)	(1,100)	2.9%
Net Expenditures	80,030	65,190	100,200	54,533	103,700	-	103,700	3,500	3.5%
Funding from General Revenues	80,030	65,190	100,200	54,533	103,700	-	103,700	3,500	3.5%

FUND: 001- GENERAL FUND					EXPENDITURES (F1)				
DEPARTMENT: F1 - LEGAL SERVICES (CITY ATTORNEY)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Legal Service - General									
001.F1.515.041.41.00	PROF SVS. - CITY ATTORNEY GENERAL	\$ 104,255	\$ 103,280	\$ 120,500	\$ 124,500	\$ -	\$ 124,500	\$ 4,000	3.3%
001.F1.515.041.41.31	PROF SVS. - ADMIN SUPPORT	764	882	2,500	2,600		2,600	100	4.0%
001.F1.515.041.41.32	PROF SVS. - LITIGATION/SPECIAL	11,108	1,859	15,000	15,500		15,500	500	3.3%
001.F1.518.031.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	40	-	-		-	-	0.0%
Total Legal Services - General		116,127	106,061	138,000	142,600	-	142,600	4,600	3.3%
Legal Services Contra Expenditures									
001.F1.515.041.4C.00	SERVICES CONTRA EXP	(36,097)	(40,871)	(37,800)	(38,900)	-	(38,900)	(1,100)	2.9%
Total Legal Services Contra Expenditures		(36,097)	(40,871)	(37,800)	(38,900)	-	(38,900)	(1,100)	2.9%
TOTAL LEGAL SERVICES		\$ 80,030	\$ 65,190	\$ 100,200	\$ 103,700	\$ -	\$ 103,700	\$ 3,500	3.5%

FACILITIES & PARKS

General Fund 001 Department F2

Employees:

Department / Classification	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted	Amended		2024-
					Budget	Budget	Adopted	2023
FACILITIES AND PARKS								
Property/Facilities Manager	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Parks and Recreation Director	Non-Represented	0.00	0.20	0.20	0.20	0.20	0.20	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Maintenance Tech. II	Teamster	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Property Maintenance Tech. I	Teamster	4.00	4.00	4.00	4.00	3.00	3.00	0.00
Property Maintenance Worker	Teamster	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Property Maintenance Aide (seasonal)	Hourly	3.10	2.10	2.10	2.10	2.10	2.10	0.00
Administrative Assistant - Recreation	Teamster	0.00	0.40	0.40	0.40	0.40	0.40	0.00
Administrative Assistant - PT	Teamster	0.00	0.00	0.00	0.00	0.20	0.20	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Public Works Director	Non-Represented	0.05	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Office Manager	Teamster	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Total Facilities & Parks		8.35	7.70	8.70	8.70	9.07	9.07	0.00

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

2023 Accomplishments:

- Replaced Roofs and gutters on the VR Lee and Hess kitchen.
- Purchased a truck to replace 1986 Dodge Ram.
- Replaced failing gutter grate system surrounding the pool body to ensure the safety of patrons and water quality of the facility.
- Installed shade sails out front of the pool building to provide shade for citizens waiting to enter the pool.
- Worked with two volunteer groups to have the VR Lee building, Hess kitchen, and Scout Lodge painted.
- Upgraded to LED lighting in the batting cage at Stan Hedwall Park.
- Security fencing installed at the Parks and Facilities maintenance shop.
- New play equipment ordered for Westside Park and is expected to be installed before the end of 2023.
- Installed new concrete mow strip and fencing at Westside Park.
- Staff completed over 50 work orders throughout city owned facilities.
- Purchased one 48in stand on mower.

2024 Goals and Objectives:

- Continue to assess the facility needs and plan to continue improvement projects.
- To maintain the new sports complex and the Penny Playground to the highest standard.
- Continue to paint facilities as time and financial resources allow.
- Purchase a ¾ ton truck to replace the 1991 GMC truck currently in the fleet.
- Purchase full size soccer goals for Stan Hedwall Park soccer fields.
- Purchase a 48in. stand on mower to add to the mower fleet.
- Replace aging park entrance signs at Stan Hedwall Park, Henderson Park, and Lintott-Alexander Park.
- Install concrete mow strips under the perimeter outfield fence at the Sports Complex.
- Complete flood related projects at Stan Hedwall and Lintott Alexander Park.

Significant Changes in 2024:

The 2024 Budget includes 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 2025 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.

- \$40,000 one-time to renovate the center pavilion at Stan Hedwall Park.
- \$40,000 one-time vehicle replacement. (Budget in the Automotive/Equipment Reserve Fund 302)
- \$10,000 soccer goal replacement.
- \$5,000 Install ceiling fans in the lobby and locker rooms at the Shaw Aquatics Center.
- \$10,000 new park entrance signs.
- \$10,000 new 48in stand on mower.
- \$30,000 Concrete mow strips fields 1&2 at the Sports Complex.

FACILITIES AND PARKS DEPARTMENT BUDGET SUMMARY

Facilities and Parks Primary Cost Summary	2021	2022	2023	2023	2024	2024	2024	Change	
	Actual	Actual	Amended Budget	YTD 8/31/2023	Recurring	One-Time	Adopted Budget	2024-2023	% Change
Salaries & Wages	373,963	416,383	490,821	304,192	508,298	-	508,298	17,477	3.6%
Benefits	185,231	202,220	232,394	151,872	242,266	-	242,266	9,872	4.2%
Overtime	2,664	8,375	9,900	4,813	11,200	-	11,200	1,300	13.1%
Wages - PT	70,999	37,386	68,400	54,350	74,600	-	74,600	6,200	9.1%
Benefits - PT	10,289	4,774	13,000	7,504	11,500	-	11,500	(1,500)	-11.5%
Supplies	178,655	202,763	185,300	137,881	199,100	-	199,100	13,800	7.4%
Services	409,069	576,574	683,130	472,546	581,000	15,000	596,000	(87,130)	-12.8%
Capital Outlay	67,686	61,934	103,810	35,597	13,870	50,000	63,870	(39,940)	-38.5%
Long-Term Lease	-	1,243	-	1,633	2,240	-	2,240	2,240	0.0%
Debt Service	1,228	628	-	-	3,723	-	3,723	3,723	0.0%
Total Expenditures	1,299,784	1,512,280	1,786,755	1,170,388	1,647,797	65,000	1,712,797	(73,958)	-4.1%
Service Related Fees/Funds									
Inergovernmental Grants	-	-	40,000	40,038	-	-	-	(40,000)	0.0%
Dump/Disposal Fees	2,754	3,142	4,000	1,506	9,100	-	9,100	5,100	127.5%
Field Rentals	22,030	47,400	41,480	28,635	44,400	-	44,400	2,920	7.0%
Facility rentals & leases	35,218	67,767	95,720	41,534	81,800	-	81,800	(13,920)	-14.5%
Donations	-	34,125	-	-	-	-	-	-	0.0%
Miscellaneous Other	20,903	72,325	-	935	-	-	-	-	0.0%
Transfers In - Fund 107 LTAC	-	22,340	-	-	-	45,000	45,000	45,000	0.0%
Transfers In - Fund 306	-	-	45,000	45,000	-	-	-	(45,000)	-100.0%
Transfers In - Fund 402	-	-	-	-	-	8,270	8,270	8,270	0.0%
Total Service Related Fees/Funds	80,905	247,099	226,200	157,648	135,300	53,270	188,570	(37,630)	-16.6%
Funding from General Revenues	1,218,879	1,265,181	1,560,555	1,012,740	1,512,497	11,730	1,524,227	(36,328)	-2.3%

FUND: 001- GENERAL FUND		EXPENDITURES (F2)							
DEPARTMENT: F2 - FACILITIES AND PARKS									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Proposed Budget	Change 2024-2023	% Change
EXPENDITURES									
General Facilities Maintenance									
001.F2.518.030.11.00	SALARIES AND WAGES	\$ 214,954	\$ 249,475	\$ 303,204	\$ 297,240	\$ -	\$ 297,240	\$ (5,964)	-2.0%
001.F2.518.030.11.05	SALARIES AND WAGES - PT	52,853	18,111	68,400	21,800	-	21,800	(46,600)	-68.1%
001.F2.518.030.11.06	SALARIES AND WAGES - VEH MC	4,678	10,603	11,024	8,200	-	8,200	(2,824)	-25.6%
001.F2.518.030.12.00	OVERTIME	6,099	3,535	6,000	6,700	-	6,700	700	11.7%
001.F2.518.030.12.05	OVERTIME - PT	798	-	-	1,000	-	1,000	1,000	0.0%
001.F2.518.030.21.00	PERSONNEL BENEFITS	115,768	131,376	149,344	149,029	-	149,029	(315)	-0.2%
001.F2.518.030.21.02	PERSONNEL BENEFITS - ADM SUPPORT	-	1,089	-	-	-	-	-	0.0%
001.F2.518.030.21.05	PERSONNEL BENEFITS - PT	7,626	2,285	13,000	3,600	-	3,600	(9,400)	-72.3%
001.F2.518.030.21.06	PERSONNEL BENEFITS - VEH MC	1,118	2,228	1,000	1,900	-	1,900	900	90.0%
001.F2.518.030.21.07	PERSONNEL BENEFITS- U I TAXES	1,555	-	-	-	-	-	-	0.0%
001.F2.518.030.24.00	UNIFORMS & CLOTHING	1,216	1,175	1,500	1,500	-	1,500	-	0.0%
001.F2.518.030.31.00	OFFICE & OPERATING SUPPLIES	88,617	103,678	84,000	86,000	-	86,000	2,000	2.4%
001.F2.518.030.32.00	FUEL CONSUMED	16,291	24,228	21,000	24,000	-	24,000	3,000	14.3%
001.F2.518.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	4,406	1,778	2,500	2,600	-	2,600	100	4.0%
001.F2.518.030.40.03	EXTERNAL TAXES & OPER ASSESS	821	1,715	1,200	1,200	-	1,200	-	0.0%
001.F2.518.030.41.00	PROFESSIONAL SERVICES	53,712	62,250	49,400	70,000	-	70,000	20,600	41.7%
001.F2.518.030.42.00	COMMUNICATIONS	2,841	3,146	2,900	3,000	-	3,000	100	3.4%
001.F2.518.030.43.00	TRAVEL/HOTEL/PER DIEMS	-	394	600	600	-	600	-	0.0%
001.F2.518.030.44.00	ADVERTISING	275	-	400	400	-	400	-	0.0%
001.F2.518.030.45.00	RENTALS	6,318	13,400	4,500	4,600	-	4,600	100	2.2%
001.F2.518.030.46.00	INSURANCE	30,966	36,991	55,458	70,000	-	70,000	14,542	26.2%
001.F2.518.030.47.00	PUBLIC UTILITY SERVICE	64,011	69,521	99,900	102,900	-	102,900	3,000	3.0%
001.F2.518.030.47.03	PUBLIC UTILITY SERVICE - CITY	38,258	44,021	50,880	52,400	-	52,400	1,520	3.0%
001.F2.518.030.48.00	REPAIR & MAINT- FACILITIES	37,664	52,636	131,365	30,900	10,000	40,900	(90,465)	-68.9%
001.F2.518.030.48.01	REPAIR & MAINT - EQUIPMENT	2,100	9,564	6,400	6,600	-	6,600	200	3.1%
001.F2.518.030.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	4,460	3,192	-	-	-	-	-	0.0%
001.F2.518.030.49.00	MISCELLANEOUS	158	(4)	-	-	-	-	-	0.0%
001.F2.518.030.49.01	REGISTRATION	750	650	2,000	2,100	-	2,100	100	5.0%
001.F2.518.030.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	200	167	3,250	3,300	-	3,300	50	1.5%
001.F2.518.030.49.04	GOVT PERMIT/CERTIFICATION/RECORDING FEE	-	943	-	-	-	-	-	0.0%
001.F2.518.030.49.19	INRERST/FEEES ON LATE PAYMENTS	-	-	-	-	-	-	-	0.0%
Total General Facilities Maintenance		758,513	848,147	1,069,225	951,569	10,000	961,569	(107,656)	-10.1%
Facilities Administration									
001.F2.518.031.11.00	SALARIES AND WAGES	123,851	125,097	140,193	160,248	-	160,248	20,055	14.3%
001.F2.518.031.12.00	PERSONNEL BENEFITS	59,532	58,745	70,450	75,537	-	75,537	5,087	7.2%
001.F2.518.031.31.00	OFFICE & OPERATING SUPPLIES	921	2,867	1,200	1,200	-	1,200	-	0.0%
001.F2.518.031.32.00	FUEL CONSUMED	1,272	832	1,100	1,100	-	1,100	-	0.0%
001.F2.518.031.35.00	SMALL TOOLS & MINOR EQUIPMENT	553	-	-	-	-	-	-	0.0%
001.F2.518.031.41.00	PROFESSIONAL SERVICES	-	-	1,000	200	-	200	(800)	-80.0%
001.F2.518.031.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	76	-	600	-	600	600	0.0%
001.F2.518.031.42.00	COMMUNICATIONS	8,312	7,753	10,700	11,000	-	11,000	300	2.8%
001.F2.518.031.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	500	500	-	500	-	0.0%
001.F2.518.031.45.00	RENTALS	1,673	425	1,680	1,700	-	1,700	20	1.2%
001.F2.518.031.46.00	INSURANCE	4,293	5,590	5,845	8,700	-	8,700	2,855	48.8%
001.F2.518.031.47.00	PUBLIC UTILITY SERVICE	-	9	-	-	-	-	-	0.0%
001.F2.518.031.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	906	347	-	-	-	-	-	0.0%
001.F2.518.031.49.01	REGISTRATION	-	-	500	500	-	500	-	0.0%
001.F2.518.031.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	25	23	25	-	-	-	(25)	-100.0%
001.F2.518.031.49.04	COVT PERMIT/CERT/RECORDING FEE	-	209	-	-	-	-	-	0.0%
001.F2.591.018.71.03	L-T LEASE - COPIER/PRINTER	-	1,243	-	2,240	-	2,240	2,240	0.0%
Total Facilities Administration		201,338	203,216	233,193	263,525	-	261,285	28,092	12.0%
Library Facilities									
001.F2.572.050.11.00	SALARIES AND WAGES	2,239	3,717	-	6,530	-	6,530	6,530	0.0%
001.F2.572.050.11.05	SALARIES AND WAGES - PT	2,738	762	-	3,500	-	3,500	3,500	0.0%
001.F2.572.050.12.00	OVERTIME	92	-	-	-	-	-	-	0.0%
001.F2.572.050.21.00	PERSONNEL BENEFITS	498	794	-	2,600	-	2,600	2,600	0.0%
001.F2.572.050.21.05	PERSONNEL BENEFITS - PT	394	96	-	1,000	-	1,000	1,000	0.0%
001.F2.572.050.31.00	OFFICE & OPERATING SUPPLIES	1,327	2,383	4,000	4,100	-	4,100	100	2.5%
001.F2.572.050.41.00	PROFESSIONAL SERVICES	5,950	6,396	6,900	7,100	-	7,100	200	2.9%
001.F2.572.050.46.00	INSURANCE	7,454	8,508	10,836	13,500	-	13,500	2,664	24.6%
001.F2.572.050.47.00	PUBLIC UTILITY SERVICE	10,323	10,770	12,000	12,400	-	12,400	400	3.3%
001.F2.572.050.47.03	PUBLIC UTILITY SERVICE - CITY	6,082	6,578	6,680	6,900	-	6,900	220	3.3%
001.F2.572.050.48.00	REPAIR & MAINT- FACILITIES	584	584	10,280	10,600	-	10,600	320	3.1%
001.F2.572.050.48.01	REPAIR & MAINT - EQUIPMENT	2,859	1,460	1,200	1,200	-	1,200	-	0.0%
Total Library Facilities		40,540	42,048	51,896	69,430	-	69,430	17,534	33.8%
Swimming Pools									
001.F2.576.020.11.00	SALARIES AND WAGES	11,426	12,344	-	13,060	-	13,060	13,060	0.0%
001.F2.576.020.11.05	SALARIES AND WAGES - PT	2,191	1,029	-	2,500	-	2,500	2,500	0.0%
001.F2.576.020.12.00	OVERTIME	1,811	8,236	9,900	10,000	-	10,000	100	1.0%
001.F2.576.020.21.00	PERSONNEL BENEFITS	3,050	4,329	-	5,200	-	5,200	5,200	0.0%
001.F2.576.020.21.05	PERSONNEL BENEFITS - PT	313	129	-	500	-	500	500	0.0%
001.F2.576.020.31.00	OFFICE & OPERATING SUPPLIES	50,293	26,583	41,500	41,500	-	41,500	-	0.0%
001.F2.576.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	8,828	2,500	2,600	-	2,600	100	4.0%
001.F2.576.020.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
001.F2.576.020.42.00	COMMUNICATIONS	972	1,238	1,250	1,300	-	1,300	50	4.0%
001.F2.576.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	400	400	-	400	-	0.0%
001.F2.576.020.45.00	RENTALS	883	709	1,100	1,100	-	1,100	-	0.0%
001.F2.576.020.46.00	INSURANCE	5,120	6,040	7,693	9,600	-	9,600	1,907	24.8%
001.F2.576.020.47.00	PUBLIC UTILITY SERVICE	25,369	33,189	35,400	36,500	-	36,500	1,100	3.1%
001.F2.576.020.47.03	PUBLIC UTILITY SERVICE - CITY	44,259	61,199	65,000	67,000	-	67,000	2,000	3.1%

FUND: 001- GENERAL FUND		EXPENDITURES (F2)							
DEPARTMENT: F2 - FACILITIES AND PARKS									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Proposed Budget	Change 2024-2023	% Change
001.F2.576.020.48.00	REPAIR & MAINT - FACILITY	408	408	(500)	500	5,000	5,500	6,000	-1200.0%
001.F2.576.020.48.01	REPAIR & MAINT - EQUIPMENT	6,343	81,420	1,000	1,000	-	1,000	-	0.0%
001.F2.576.020.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	1,096	565	-	-	-	-	-	0.0%
001.F2.576.020.49.00	MISCELLANEOUS	248	-	-	-	-	-	-	0.0%
001.F2.576.020.49.01	REGISTRATION	425	-	1,000	-	-	-	(1,000)	-100.0%
001.F2.576.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-	0.0%
001.F2.576.020.49.04	COVT PERMIT/CERTIFICATION/RECORDING FEE	107	479	300	300	-	300	-	0.0%
001.F2.576.020.49.90	MISC - JUDGMENTS & SETTLEMENTS	-	-	33,600	-	-	-	(33,600)	-100.0%
Total Swimming Pools		154,314	246,725	200,143	193,060	5,000	198,060	(2,083)	-1.0%
Recreation Park (Sports Complex)									
001.F2.576.080.11.00	SALARIES AND WAGES	9,678	11,612	-	16,320	-	16,320	16,320	0.0%
001.F2.576.080.11.05	SALARIES AND WAGES - PT	13,217	17,484	30,400	46,800	-	46,800	16,400	53.9%
001.F2.576.080.12.00	OVERTIME	946	-	-	-	-	-	-	0.0%
001.F2.576.080.12.05	OVERTIME - PT	55	139	-	200	-	200	200	0.0%
001.F2.576.080.21.00	PERSONNEL BENEFITS	2,494	2,484	-	6,500	-	6,500	6,500	0.0%
001.F2.576.080.21.05	PERSONNEL BENEFITS - PT	1,956	2,264	10,100	6,400	-	6,400	(3,700)	-36.6%
001.F2.576.080.31.00	OPERATING SUPPLIES	14,975	31,586	27,500	35,000	-	35,000	7,500	27.3%
001.F2.576.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	1,000	-	1,000	1,000	0.0%
001.F2.576.080.40.03	EXTERNAL TAXES & OPER ASSESSMENT	-	514	-	-	-	-	-	0.0%
001.F2.576.080.41.00	PROFESSIONAL SERVICES	2,888	4,207	11,000	-	-	-	(11,000)	-100.0%
001.F2.576.080.45.00	RENTALS	88	1,087	500	500	-	500	-	0.0%
001.F2.576.080.46.00	INSURANCE	3,312	3,908	7,528	9,400	-	9,400	1,872	24.9%
001.F2.576.080.47.00	PUBLIC UTILITY SERVICE	3,952	5,650	7,190	7,400	-	7,400	210	2.9%
001.F2.576.080.47.03	PUBLIC UTILITY SERVICE - CITY	15,461	14,549	19,270	19,800	-	19,800	530	2.8%
001.F2.576.080.48.00	REPAIR & MAINT- FACILITIES	7,093	13,966	9,000	2,100	-	2,100	(6,900)	-76.7%
001.F2.576.080.48.01	REPAIR & MAINT - EQUIPMENT	35	-	1,000	1,000	-	1,000	-	0.0%
001.F2.576.080.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	15	132	5,000	200	-	200	(4,800)	-96.0%
001.F2.594.076.63.00	CAPITAL OUTLAY-OTHER IMPROVEMENTS	55,165	14,948	78,900	-	30,000	30,000	(48,900)	-62.0%
Total Recreation Park		131,330	124,530	207,388	152,620	30,000	182,620	(24,768)	-11.9%
Capital Outlay									
001.F2.594.018.71.01	CAPITAL LEASES-MOWER-PRINCIPAL	12,343	12,942	14,910	13,870	-	13,870	(1,040)	-7.0%
001.F2.594.018.81.00	CAPITAL LEASES-MOWER-INTEREST	1,228	628	-	3,723	-	3,723	3,723	0.0%
001.F2.594.018.63.00	CAPITAL OUTLAY-OTHER IMPROVEMENTS	-	19,445	-	-	-	-	-	0.0%
001.F2.594.076.64.00	CAPITAL OUTLAY-MACHINERY & EQUIP	-	14,599	10,000	-	20,000	20,000	10,000	100.0%
Total Capital Outlays		13,571	47,614	24,910	17,593	20,000	37,593	12,683	50.9%
TOTAL FACILITIES AND PARKS		\$ 1,299,606	\$ 1,512,280	\$ 1,786,755	\$ 1,647,797	\$ 65,000	\$ 1,712,797	\$ (73,958)	-4.1%

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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
- City's contributions to the Lewis County Economic Development Council
- City's contribution to the Experience Chehalis through the Washington State Main Street Program.
- 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
- Costs for LEOFF 1 Retiree health benefit plan

2023 Accomplishments:

- Provided \$844,128 funding for Street Fund operations and maintenance.
- Provided \$236,098 funding for LEOFF 1 OPEB annual benefits and reserves.
- One-time fund transfers out to the following reserve funds for future budget needs:
 - \$350,000 to the Public Facilities Reserve Funds
 - \$450,000 to the Automotive/Equipment Reserve Funds

2024 Goals and Objectives:

- Provide funding for recurring budget needs for the following:
 - Provide funding to LEOFF 1 OPEB Reserve Fund
 - Provide funding for annual street maintenance operations.

NON-DEPARTMENTAL BUDGET SUMMARY

Non-Departmental	2021	2022	2023	2023	2024	2024	2024	Change	%
Primary Cost Summary	Actual	Actual	Amended Budget	YTD 8/31/2023	Recurring	One-Time	Adopted Budget	2024-2023	Change
Salaries/Wages	-	-	-	-	-	-	-	-	0.0%
Contribute to Firemen's Pension Fund	13,037	13,871	13,500	16,516	13,700	-	13,700	200	1.5%
Supplies	-	2,349	2,600	148	2,700	11,000	13,700	11,100	426.9%
Services	207,155	293,189	383,613	112,796	353,400	-	353,400	(30,213)	-7.9%
Capital Outlay	-	-	-	-	-	-	-	-	0.0%
Transfers Out	1,186,551	2,019,175	1,880,226	1,520,154	1,434,088	-	1,434,088	(446,138)	-23.7%
Total Expenditures	1,406,743	2,328,584	2,279,939	1,649,614	1,803,888	11,000	1,814,888	(465,051)	-20.4%
Less: Interfund Service Charges	(12,067)	(19,726)	(28,150)	(7,982)	(29,000)	-	(29,000)	(850)	3.0%
Net Expenditures	1,394,676	2,308,858	2,251,789	1,641,632	1,774,888	11,000	1,785,888	(465,901)	-20.7%
Funding from General Revenues	1,394,676	2,308,858	2,251,789	1,641,632	1,774,888	11,000	1,785,888	(465,901)	-20.7%

Transfers Out:

TRANSFER OUT - FUND 003 -SALES TAX	6% of local sales tax	399,300
TRANSFER OUT - FUND 003 - UTILITY TAX	About 41% of utility tax	714,400
TRANSFER OUT - FUND 115	\$0.225/\$1000 AV up to 2022 exp	275,988
TRANSFER OUT - FUND 303	Rec Park Field Rental Revenue	44,400
Total Transfers Out		1,434,088

FUND: 001 - GENERAL FUND		EXPENDITURES (G1)							
DEPARTMENT: G1 - NON-DEPARTMENTAL									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023	% Change
EXPENDITURES									
Information Technology Service									
001.G1.518.080.31.00	OFFICE & OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
001.G1.518.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	2,142	2,500	2,600	5,000	7,600	5,100	204.0%
001.G1.518.080.41.00	PROFESSIONAL SERVICES - IT	-	266	3,000	3,100	-	3,100	100	3.3%
001.G1.518.080.48.02	R & M - SOFTWARE/HARDWARE	42,111	64,948	88,500	82,000	-	82,000	(6,500)	-7.3%
001.G1.518.080.49.00	MISCELLANEOUS	43	241	-	-	-	-	-	0.0%
001.G1.518.080.49.02	SUBSCRIPTIONS/MEMBERSHIPS	162	162	200	200	-	200	-	0.0%
001.G1.518.089.3C.00	SUPPLIES CONTRA EXP	-	(528)	(1,650)	(1,800)	-	(1,800)	(150)	9.1%
001.G1.518.089.4C.00	SERVICES CONTRA EXP	(11,988)	(16,191)	(26,500)	(21,300)	-	(21,300)	5,200	-19.6%
Total Information Technology Service		30,328	51,040	66,050	64,800	5,000	69,800	3,750	5.7%
Common Facility Maintenance									
001.G1.518.020.41.00	PROFESSIONAL SERVICES - PROPERTY MGMT	-	6,000	-	-	-	-	-	0.0%
001.G1.518.090.31.00	OFFICE & OPERATING SUPPLIES	-	207	100	100	-	100	-	0.0%
001.G1.518.090.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	6,000	6,000	6,000	0.0%
001.G1.518.090.40.03	EXTERNAL TAXES & OPER ASSESS	97	118	100	100	-	100	-	0.0%
001.G1.518.090.42.00	COMMUNICATIONS	2,545	1,888	1,000	1,000	-	1,000	-	0.0%
001.G1.518.090.45.00	RENTALS	-	-	2,000	2,100	-	2,100	100	5.0%
001.G1.518.090.46.00	INSURANCE	6,496	7,232	8,573	10,500	-	10,500	1,927	22.5%
001.G1.518.090.49.00	MISCELLANEOUS	33	238	200	200	-	200	-	0.0%
001.G1.518.090.49.02	SUBSCRIPTIONS/MEMBERSHIPS	135	135	-	-	-	-	-	0.0%
001.G1.518.090.4C.00	SERVICES CONTRA EXP	(79)	(3,007)	-	(5,900)	-	(5,900)	(5,900)	0.0%
001.G1.588.010.00.00	PRIOR PERIOD ADJUSTMENT	32,243	-	-	-	-	-	-	0.0%
Total Common Facility Maintenance		41,470	12,811	11,973	8,100	6,000	14,100	2,127	17.8%
Pre-LEOFF Pension Contribution									
001.G1.522.010.29.04	FIRE PENSION CONTRIB - FIRE INS TAX	13,037	13,871	13,500	13,700	-	13,700	200	1.5%
Total LEOFF 1 Retiree OPEB		13,037	13,871	13,500	13,700	-	13,700	200	1.5%
Intergovernmental Contracted Services									
001.G1.514.040.40.01	INTERGOVT PROF SVCS - LC ELECTIONS	11,510	5,242	15,000	-	-	-	(15,000)	-100.0%
001.G1.514.090.40.02	INTERGOVT SVCS - VOTER REGISTRATION	4,070	-	9,000	9,300	-	9,300	300	3.3%
001.G1.515.091.41.05	INDIGENT DEFENSE ATTORNEY	-	79,920	115,600	115,600	-	115,600	-	0.0%
001.G1.518.061.49.90	SETTLEMENT TO PUBLIC RECORDS	18,349	-	-	-	-	-	-	0.0%
001.G1.518.063.40.21	GRANT PASS-THRU PMT-UT ASSIST COMMERCE	-	10,847	-	-	-	-	-	0.0%
001.G1.553.030.40.11	INTERGOVT SVCS - LC FLOOD WARNING	10,422	5,580	5,700	6,000	-	6,000	300	5.3%
001.G1.553.030.41.00	PROF. SVCS - LC FLOOD MITIGATION FUNDING	15,000	15,000	15,000	18,000	-	18,000	3,000	20.0%
001.G1.553.070.40.07	INTERGOVT SERVICES - SW CLEAN AIR	3,994	4,077	4,100	4,200	-	4,200	100	2.4%
001.G1.558.070.41.00	PROF SERVICES - MAIN STREET PROGRAM	50,000	51,000	75,000	75,000	-	75,000	-	0.0%
001.G1.558.070.40.09	INTERGOVT SERVICES - LC EDC	8,000	8,000	8,000	12,000	-	12,000	4,000	50.0%
001.G1.558.070.41.01	PROF SERVICES - ECON ALLIANCE OF LC	-	19,000	20,000	-	-	-	(20,000)	-100.0%
001.G1.565.050.41.00	CONTRACTED SVC% - C.J.SPECIAL PROJECT	-	3,317	3,000	4,200	-	4,200	1,200	40.0%
001.G1.566.000.41.00	2% LIQ PROFITS/TAX - CHEM DEP SVCS - LC	1,945	2,478	2,140	2,200	-	2,200	60	2.8%
001.G1.569.000.40.06	INTERGOVT SERVICES - LC SR CENTER	-	7,500	7,500	7,700	-	7,700	200	2.7%
Total Intergovernmental Contracted Services		123,290	211,961	280,040	254,200	-	254,200	(25,840)	-9.2%
Transfers Out									
001.G1.597.000.05.03	TRANSFER OUT - FUND 003 - SALES TAX	145,262	251,384	243,720	399,300	-	399,300	155,580	63.8%
001.G1.597.000.05.10	TRANSFER OUT - FUND 110	200,000	-	-	-	-	-	-	0.0%
001.G1.597.000.05.15	TRANSFER OUT - FUND 115	156,245	213,872	236,098	275,988	-	275,988	39,890	16.9%
001.G1.597.000.05.20	TRANSFER OUT - FUND 200	25,044	24,419	-	-	-	-	-	0.0%
001.G1.597.000.05.31	TRANSFER OUT - FUND 301	460,000	485,000	350,000	-	-	-	(350,000)	-100.0%
001.G1.597.000.05.32	TRANSFER OUT - FUND 302	200,000	450,000	450,000	-	-	-	(450,000)	-100.0%
001.G1.597.000.05.33	TRANSFER OUT - FUND 303	-	-	-	44,400	-	44,400	44,400	0.0%
001.G1.597.000.06.03	TRANSFER OUT - FUND 003 - UTILITY TAX	-	594,500	600,408	714,400	-	714,400	113,992	19.0%
Total Transfers Out		1,186,551	2,019,175	1,880,226	1,434,088	-	1,434,088	(446,138)	-23.7%
TOTAL NON-DEPARTMENTAL EXPENDITURES		\$ 1,394,676	\$ 2,308,858	\$ 2,251,789	\$ 1,774,888	\$ 11,000	\$ 1,785,888	\$ (465,901)	-20.7%

HUMAN RESOURCES/RISK MANAGEMENT

General Fund 001 Department G2

Employees:

[illegible]

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.

2023 Accomplishments:

- This year we began to implement Neo Gov software, it will be comprised of INSIGHT which will be used to manage the application and hiring process for all positions throughout the city. The second part of the program will be LEARN, an online training program with access to over 15,000 training lessons. INSIGHT should be live in early October 2023 and LEARN will be live in early February 2024.
- In early 2023 we finalized the last of the union contracts which are effective through December 2025.
- Coordinated a variety of risk management activities.
- Participated in annual audit by WCIA, the 2023 focus was on Special Events and included Planning & Building and the Recreation Department.
- Managed liability claims.
- Streamlining of onboarding process for new hires and electronic documents instead of paper.
- Managed multiple industrial insurance claims and return to work programs.
- We had several complex employee issues, both continuing from past years and new events. These take a considerable amount of time and strategy to work through.
- Coordinated annual hearing tests for city employees.
- Successfully recruited for and filled numerous position vacancies throughout the city. Specifically: Four administrative positions, 14 full and one part-time employee position, three police officers, and 20 seasonal positions. Three of the full-time public works employees hired in 2023, left in 2023. Two of those employees left for higher paying jobs.

2024 Goals and Objectives:

- Continue to work with the City Manager and department heads on succession planning needs and goals of each department.
- Continue to update position job descriptions as positions open. This will occur in greater detail as the information and job descriptions are input into INSIGHT as the program develops.
- Manage workforce needs within budgetary constraints.
- Participate in annual audit by WCIA.
- Catch up and reevaluate an out-of-date HR filing system and archiving age-old files and outdated information.

Significant Changes 2024:

- The only significant change to the 2024 budget is the addition of the cost of the Neo Gov software.

HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT BUDGET SUMMARY

Human Resources Department Summary by Objects	2023				2024		2024		
	2021 Actual	2022 Actual	Amended Budget	2023 YTD 8/31/2023	2024 Recurring	2024 One-Time	Adopted Budget	Change 2024-2023	% Change
Salaries & Wages	95,022	100,999	108,444	72,320	113,340	-	113,340	4,896	4.5%
Benefits	30,181	36,101	39,007	25,835	39,890	-	39,890	883	2.3%
Supplies	1,092	14,139	37,655	26,129	28,600	-	28,600	(9,055)	-24.0%
Services	28,910	113,615	65,675	25,864	58,500	-	58,500	(7,175)	-10.9%
Long-term Leases	359	359	-	239	540	-	540	540	0.0%
Total Expenditures	155,564	265,213	250,781	150,387	240,870	-	240,870	(9,911)	-4.0%
Less: Interfund Service Charges	(56,547)	(89,404)	(70,700)	(47,252)	(73,300)	-	(73,300)	(2,600)	3.7%
Net Expenditures	99,017	175,809	180,081	103,135	167,570	-	167,570	(12,511)	-6.9%
Funding From General Revenue	99,017	175,809	180,081	103,135	167,570	-	167,570	(12,511)	-6.9%

FUND: 001 - GENERAL FUND		EXPENDITURES (G2)							
DEPARTMENT: G2 - HUMAN RESOURCES & RISK MANAGEMENT									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administration									
001.G2.518.010.11.00	SALARIES AND WAGES	\$ 95,022	\$ 100,999	\$ 108,444	\$ 113,340	\$ -	\$ 113,340	\$ 4,896	4.5%
001.G2.518.010.21.00	PERSONNEL BENEFITS	30,181	36,101	39,007	39,890	-	39,890	883	2.3%
001.G2.518.010.31.00	OPERATING SUPPLIES	635	1,202	1,200	1,200	-	1,200	-	0.0%
001.G2.518.010.31.04	SUPPLIES - EMPLOYEE RECOGNITION	-	12,937	15,000	15,000	-	15,000	-	0.0%
001.G2.518.010.31.05	OPERATING SUPPLIES-EMERG PREP	-	-	10,000	10,300	-	10,300	300	3.0%
001.G2.518.010.32.00	FUEL CONSUMED	-	-	100	100	-	100	-	0.0%
001.G2.518.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	457	-	11,355	2,000	-	2,000	(9,355)	-82.4%
001.G2.518.010.41.00	PROFESSIONAL SERVICES	21,943	106,725	50,000	30,000	-	30,000	(20,000)	-40.0%
001.G2.518.010.41.01	PROF SVCS - AWC Drug/ Alcohol testing	1,410	1,245	1,600	1,600	-	1,600	-	0.0%
001.G2.518.010.41.30	PROF SVCS - COPIER MAINT & PRINT	-	-	-	700	-	700	700	0.0%
001.G2.518.010.42.00	COMMUNICATIONS	1,128	1,042	2,010	2,100	-	2,100	90	4.5%
001.G2.518.010.43.00	TRAVEL/HOTEL/PER DIEM	-	-	600	600	-	600	-	0.0%
001.G2.518.010.44.00	ADVERTISING	1,084	1,167	2,250	2,300	-	2,300	50	2.2%
001.G2.518.010.45.00	RENTALS	303	580	500	500	-	500	-	0.0%
001.G2.518.010.46.00	INSURANCE	1,956	2,224	3,365	5,100	-	5,100	1,735	51.6%
001.G2.518.010.47.00	PUBLIC UTILITY SERVICE	-	-	50	100	-	100	50	100.0%
001.G2.518.010.48.01	REPAIR & MAINT - EQUIPMENT	27	-	-	-	-	-	-	0.0%
001.G2.518.010.48.02	R & M - SOFTWARE/HARDWARE	754	41	4,500	11,000	-	11,000	6,500	144.4%
001.G2.518.010.49.00	MISCELLANEOUS	56	295	200	200	-	200	-	0.0%
001.G2.518.010.49.01	REGISTRATION	249	67	400	400	-	400	-	0.0%
001.G2.518.010.49.02	MEMBERSHIP DUES/SUBSCRIPTION	-	229	200	3,900	-	3,900	3,700	1850.0%
001.G2.591.018.71.03	L/T LEASE - COPIER/PRINTER	359	359	-	540	-	540	540	0.0%
Total Administration		155,564	265,213	250,781	240,870	-	240,870	(9,911)	-4.0%
Contra Expenditures									
001.G2.518.019.1C.00	WAGE CONTRA EXP	(34,598)	(34,047)	(34,000)	(35,500)	-	(35,500)	(1,500)	4.4%
001.G2.518.019.2C.00	BENEFIT CONTRA EXP	(10,989)	(12,170)	(12,200)	(12,600)	-	(12,600)	(400)	3.3%
001.G2.518.019.3C.00	SUPPLIES CONTRA EXP	(398)	(4,766)	(10,600)	(10,900)	-	(10,900)	(300)	2.8%
001.G2.518.019.4C.00	SERVICES CONTRA EXP	(10,562)	(38,420)	(13,900)	(14,300)	-	(14,300)	(400)	2.9%
Total Contra Expenditures		(56,547)	(89,403)	(70,700)	(73,300)	-	(73,300)	(2,600)	3.7%
TOTAL HUMAN RESOURCES & RISK MANAGEMENT		\$ 99,017	\$ 175,810	\$ 180,081	\$ 167,570	\$ -	\$ 167,570	\$ (12,511)	-6.9%

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POLICE

General Fund 001 Department H1

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
POLICE								
Chief of Police	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Chief	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Records Technician	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Records Technician/Evidence Tech	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Police Sergeant (Patrol)	Guild	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Police Sergeant (Detective)	Guild	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Police Officer (Patrol)	Guild	10.00	10.00	10.00	11.00	11.00	11.00	0.00
Police Officer (Detective)	Guild	1.00	1.00	2.00	2.00	2.00	2.00	0.00
Community Services Officer	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Parking Enforcement Officer (PT)	Teamster	0.00	0.00	0.60	0.60	0.75	0.75	0.00
Civil Service Examiner (Variable)	Hourly	0.05	0.05	0.05	0.00	0.00	0.00	0.00
Total Police		22.05	22.05	23.65	24.60	24.75	24.75	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, 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.

2023 Accomplishments:

- Exceeded the State's minimum training requirements for officer's annual training.
- Two of our Detectives received Homicide training.
- We filled three Patrol Officer positions bringing us up to full staffing levels. One completed his field training program and two graduated from the academy and began their field training program.
- Our records department successfully passed our ACCESS WACIC/NCIC Audit and our ACCESS WACIC/NCIC Technical Security Audit.
- We purchased new department handguns and trained all officers on the new firearm.
- We purchased, trained, and put into use new body and vehicle cameras.
- We participated in several community events including Safety City, National Night Out, Trunk or Treat Trolley, Shop with a Cop and we gave many school children a tour of our department.
- Replaced the Taser Instructor and the Use of Force Instructor.
- Purchased a Flock ALPR camera system to assist in reducing and solving crimes.
- Held two Chehalis clean-up days, allowing residents to dispose of refuse with the hope of reducing nuisance issues.

2024 Goals and Objectives:

- Continue discussions related to improving services from Lewis County's Dispatch Center.
- Send two officers through the I-940 Patrol Tactics training as mandated by the State.
- Continue to stay up to date on the new legislative laws.
- Find a solution for the evidence vehicle storage and the current status of the evidence room.
- Purchase a new parking enforcement vehicle.
- Determine if the existing evidence building is structurally sound and either repair the building or find alternative solutions.

Significant Changes from 2023 to 2024:

We were able to fill several open patrol positions and although we initially were anticipating being fully staffed by the fourth quarter of 2023, an officer separation led to another open position needing to be filled. A waiting list still exists for police academy attendees, so we anticipate getting someone into the academy in 2024 if we end up hiring an entry level applicant.

Lenslock provided our department with body worn cameras in the fourth quarter of 2023. Prior to implementation, policies and training were developed to meet accreditation and Washington State requirements.

The department's duty handguns were replaced in the third quarter of 2023. Prior to moving over to the new Glock 9 mm pistols, two of our Smith and Wesson pistols had catastrophic failures. One came apart between training exercises and the other had a piece break off during live fire training.

Over the last year, the concrete garage/evidence building behind City Hall has been experiencing an increase in water leakage. Due to concern the structure may be deteriorating due to erosion, a study was authorized to determine the extent of the damage and the cost to have it repaired. As part of that study, they were also asked to determine potential repairs to the parking lot retaining wall.

POLICE DEPARTMENT BUDGET SUMMARY

Police Department Summary by Objects	2023				2024		2024		% Change
	2021 Actual	2022 Actual	Amended Budget	2023 YTD 8/31/2023	2024 Recurring	One- Time	Adopted Budget	Change 2024-2023	
Salary & Wages	1,624,387	1,595,281	2,080,663	1,299,518	2,234,453	-	2,234,453	153,790	7.4%
Benefits	777,524	746,560	887,029	563,504	957,278	-	957,278	70,249	7.9%
Overtime	154,240	168,853	180,560	109,808	148,700	-	148,700	(31,860)	-17.6%
Salary & Wages - PT	670	555	-	150	700	-	700	700	0.0%
Uniform / Clothing	8,717	16,004	23,800	13,707	23,800	-	23,800	-	0.0%
Supplies	65,375	81,232	136,635	82,325	119,450	5,000	124,450	(12,185)	-8.9%
Services and Charges	429,741	554,973	715,315	426,474	779,100	-	779,100	63,785	8.9%
Capital Outlay	-	41,346	122,867	-	-	-	-	(122,867)	-100.0%
Long-term Lease	2,536	4,036	-	2,691	5,500	-	5,500	5,500	0.0%
Total Expenditures	3,063,190	3,208,840	4,146,869	2,498,177	4,268,981	5,000	4,273,981	127,112	3.1%
<u>Service Related Fees/Revenues</u>									
Criminal Justice Sales Tax	180,570	186,447	182,100	126,827	197,100	-	197,100	15,000	8.2%
Animal License, Gun/Firework Permits	3,606	2,620	3,600	2,282	3,200	-	3,200	(400)	-11.1%
Governmental Grants	2,815	2,775	-	1,424	-	-	-	-	0.0%
State Shared Revenues	157,936	162,007	168,971	109,961	164,274	-	164,274	(4,697)	-2.8%
Law Enforcement Services	7,280	2,922	6,300	1,421	3,400	-	3,400	(2,900)	-46.0%
Parking Enforcement	17,997	29,222	27,000	22,610	28,100	-	28,100	1,100	4.1%
Confiscation & Forfeiture	43,245	58,163	42,400	8,187	50,300	-	50,300	7,900	18.6%
Other	506	1,045	-	206	-	-	-	-	0.0%
Total Service Related Fees/Revenues	413,955	445,201	430,371	272,918	446,374	-	446,374	16,003	3.7%
Funding from General Revenues	2,649,235	2,763,639	3,716,498	2,225,259	3,822,607	5,000	3,827,607	111,109	3.0%

FUND: 001 - GENERAL FUND		EXPENDITURES (H1)						
DEPARTMENT: H1 - POLICE								
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023 % Change
EXPENDITURES								
General Administration								
001.H1.521.010.11.00	SALARIES AND WAGES	\$ 142,391	\$ 233,293	\$ 259,288	\$ 271,116	\$ -	\$ 271,116	\$ 11,828 4.6%
001.H1.521.010.11.02	SALARIES AND WAGES - ADMIN	52,164	52,932	56,620	59,112	-	59,112	2,492 4.4%
001.H1.521.010.11.05	SALARIES AND WAGES - PT	670	555	-	700	-	700	700 0.0%
001.H1.521.010.12.00	OVERTIME	901	-	-	-	-	-	- 0.0%
001.H1.521.010.21.00	PERSONNEL BENEFITS	50,139	85,570	98,995	106,453	-	106,453	7,458 7.5%
001.H1.521.010.21.02	PERSONNEL BENEFITS - ADMIN	21,177	21,118	22,190	22,737	-	22,737	547 2.5%
001.H1.521.010.21.05	PART TIME PERSONNEL BENEFITS	57	47	-	60	-	60	60 0.0%
001.H1.521.010.24.00	UNIFORMS & CLOTHING	-	182	-	-	-	-	- 0.0%
001.H1.521.010.31.01	OPERATING SUPPLIES	6,391	5,445	9,000	12,000	-	12,000	3,000 33.3%
001.H1.521.010.31.02	RANGE OFFICE & OPERATING SUP	3,050	4,108	5,600	6,600	-	6,600	1,000 17.9%
001.H1.521.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	3,878	3,457	33,385	12,000	5,000	17,000	(16,385) -49.1%
001.H1.521.010.41.00	PROFESSIONAL SERVICES	7,728	3,663	32,250	5,000	-	5,000	(27,250) -84.5%
001.H1.521.010.41.01	PROFESSIONAL SERVICES - LC IT	4,536	5,828	6,000	6,000	-	6,000	- 0.0%
001.H1.521.010.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	-	-	1,800	-	1,800	1,800 0.0%
001.H1.521.010.42.00	COMMUNICATIONS	37,861	36,995	40,000	40,000	-	40,000	- 0.0%
001.H1.521.010.44.00	ADVERTISING	-	-	750	3,000	-	3,000	2,250 300.0%
001.H1.521.010.45.00	RENTALS	1,500	-	4,200	-	-	-	(4,200) -100.0%
001.H1.521.010.46.00	INSURANCE	50,518	61,614	103,156	138,700	-	138,700	35,544 34.5%
001.H1.521.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	14,685	12,070	15,000	17,000	-	17,000	2,000 13.3%
001.H1.521.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	6,880	7,920	9,000	14,000	-	14,000	5,000 55.6%
Total General Administration		404,526	534,797	695,434	716,278	5,000	721,278	25,844 3.7%
Investigation								
001.H1.521.021.11.00	SALARIES AND WAGES	232,590	203,082	310,180	325,752	-	325,752	15,572 5.0%
001.H1.521.021.12.00	OVERTIME	32,173	27,866	29,860	31,200	-	31,200	1,340 4.5%
001.H1.521.021.21.00	PERSONNEL BENEFITS	110,025	99,992	132,738	139,796	-	139,796	7,058 5.3%
001.H1.521.021.24.00	UNIFORMS & CLOTHING	1,800	1,800	1,800	1,800	-	1,800	- 0.0%
001.H1.521.021.41.00	PROFESSIONAL SERVICES	1,191	4,999	5,000	5,200	-	5,200	200 4.0%
Total Investigation		377,779	337,739	479,578	503,748	-	503,748	24,170 5.0%
Patrol								
001.H1.521.022.11.00	SALARIES AND WAGES	974,928	867,931	1,191,191	1,292,901	-	1,292,901	101,710 8.5%
001.H1.521.022.12.00	OVERTIME	121,166	140,987	150,700	117,500	-	117,500	(33,200) -22.0%
001.H1.521.022.21.00	PERSONNEL BENEFITS	455,911	389,210	475,232	524,813	-	524,813	49,581 10.4%
001.H1.521.022.24.00	UNIFORMS & CLOTHING	6,917	14,022	22,000	22,000	-	22,000	- 0.0%
001.H1.521.022.31.00	OPERATING SUPPLIES	16,324	18,068	16,000	18,000	-	18,000	2,000 12.5%
001.H1.521.022.32.00	FUEL CONSUMED	30,979	41,190	45,000	48,000	-	48,000	3,000 6.7%
001.H1.521.022.35.00	SMALL TOOLS & MINOR EQUIPMENT	4,433	8,039	27,500	22,700	-	22,700	(4,800) -17.5%
001.H1.521.022.41.00	PROFESSIONAL SERVICES	3,308	3,307	4,000	6,000	-	6,000	2,000 50.0%
001.H1.521.022.42.01	COMMUNICATIONS - MOBILE	4,760	5,325	6,500	6,500	-	6,500	- 0.0%
001.H1.521.022.48.01	REPAIR & MAINT - EQUIPMENT	7,172	10,431	9,000	12,000	-	12,000	3,000 33.3%
001.H1.521.022.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	-	-	-	-	-	- 0.0%
Total Patrol		1,625,898	1,498,510	1,947,123	2,070,414	-	2,070,414	123,291 6.3%
Special Unit - JNET (p002)								
001.H1.521.023.31.00	OPERATING SUPPLIES	-	806	-	-	-	-	- 0.0%
001.H1.521.023.43.00	TRAVEL/HOTEL/PER DIEM	-	2,576	3,000	3,000	-	3,000	- 0.0%
001.H1.521.023.45.00	RENTAL	8,914	12,127	14,000	14,000	-	14,000	- 0.0%
001.H1.521.023.49.00	MISCELLANEOUS - BUY MONEY	120	-	6,000	6,000	-	6,000	- 0.0%
001.H1.521.023.49.01	REGISTRATION	-	425	1,200	1,200	-	1,200	- 0.0%
Total Special Unit - JNET		9,034	15,934	24,200	24,200	-	24,200	- 0.0%
Special Weapons and Tactics (SWAT)								
001.H1.521.C23.31.00	OFFICE & OPERATING SUPPLIES	67	-	-	-	-	-	- 0.0%
Total Special Weapons and Tactics (SWAT)		67	-	-	-	-	-	- 0.0%
Training								
001.H1.521.040.43.00	TRAVEL/HOTEL/PER DIEMS	1,668	6,628	17,200	17,200	-	17,200	- 0.0%
001.H1.521.040.49.01	REGISTRATION	7,976	10,033	24,000	24,000	-	24,000	- 0.0%
001.H1.521.040.49.11	COLLEGE TUITION & BOOKS	-	-	-	-	-	-	- 0.0%
Total Training		9,644	16,661	41,200	41,200	-	41,200	- 0.0%
Facilities								
001.H1.521.050.11.06	SALARIES AND WAGES - VEH MECH	14,774	8,723	7,983	9,600	-	9,600	1,617 20.3%
001.H1.521.050.20.01	PERSONNEL BENEFITS	-	12	-	-	-	-	- 0.0%
001.H1.521.050.21.06	PERSONNEL BENEFITS - VEH MECH	3,476	1,822	1,500	2,100	-	2,100	600 40.0%
001.H1.521.050.47.00	PUBLIC UTILITY SERVICE	892	841	880	3,000	-	3,000	2,120 240.9%
001.H1.521.050.47.03	PUBLIC UTILITY SERVICE - CITY	2,600	2,691	3,000	3,000	-	3,000	- 0.0%
001.H1.521.050.48.00	REPAIR & MAINT- FACILITIES	830	1,782	2,000	11,000	-	11,000	9,000 450.0%
Total Facilities		22,572	15,871	15,363	28,700	-	28,700	13,337 86.8%
Records								
001.H1.521.R10.11.00	SALARIES AND WAGES	152,796	155,064	168,561	176,381	-	176,381	7,820 4.6%
001.H1.521.R10.21.00	PERSONNEL BENEFITS	95,621	97,596	104,325	103,776	-	103,776	(549) -0.5%
Total Records		248,417	252,660	272,886	280,157	-	280,157	7,271 2.7%

FUND: 001 - GENERAL FUND		EXPENDITURES (H1)							
DEPARTMENT: H1 - POLICE									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
Prisoner Service									
001.H1.523.060.40.13	INTERGOVT PROF SVCS -LC JAIL SVCS	10,837	99,722	115,000	138,000	-	138,000	23,000	20.0%
001.H1.523.060.41.00	PROFESSIONAL SERVICES	788	1,287	5,000	5,000	-	5,000	-	0.0%
Total Prisoner Service		11,625	101,009	120,000	143,000	-	143,000	23,000	19.2%
Contracted Services - Alarm & Dispatch									
001.H1.528.060.40.12	INTERGOVT SVCS-LC DISPATCHING	251,568	260,663	272,979	281,200	-	281,200	8,221	3.0%
Total Contracted Services - Alarm & Dispatch		251,568	260,663	272,979	281,200	-	281,200	8,221	3.0%
Parking Facilities									
001.H1.542.065.11.00	SALARIES AND WAGES	-	18,696	27,348	37,383	-	37,383	10,035	36.7%
001.H1.542.065.21.00	PERSONNEL BENEFITS	-	9,869	7,553	10,058	-	10,058	2,505	33.2%
001.H1.542.065.40.03	EXTERNAL TAXES & OPER ASSESS	1,240	3,381	9,500	9,800	-	9,800	300	3.2%
Total Parking Facilities		1,240	31,946	44,401	57,241	-	57,241	12,840	28.9%
Nuisance Control									
001.H1.554.020.11.00	SALARIES AND WAGES	27,372	27,780	29,746	31,104	-	31,104	1,358	4.6%
001.H1.554.020.21.00	PERSONNEL BENEFITS	20,559	20,662	22,248	23,742	-	23,742	1,494	6.7%
Total Nuisance Control		47,931	48,442	51,994	54,846	-	54,846	2,852	5.5%
Animal Control									
001.H1.554.030.11.00	SALARIES AND WAGES	27,372	27,780	29,746	31,104	-	31,104	1,358	4.6%
001.H1.554.030.21.00	PERSONNEL BENEFITS	20,559	20,662	22,248	23,743	-	23,743	1,495	6.7%
001.H1.554.030.31.00	OPERATING SUPPLIES	253	119	150	150	-	150	-	0.0%
001.H1.554.030.40.14	INTERGOVT SVCS-LC ANIMAL SHELTER	1,650	50	6,000	6,000	-	6,000	-	0.0%
001.H1.554.030.47.00	PUBLIC UTILITY SERVICE	519	615	700	1,500	-	1,500	800	114.3%
Total Animal Control		50,353	49,226	58,844	62,497	-	62,497	3,653	6.2%
Other Debt Service Costs									
001.H1.591.010.71.03	L/T LEASE - COPIER/PRINTER	-	-	-	1,500	-	1,500	1,500	0.0%
001.H1.591.021.71.10	L/T LEASE - OTHER (Radio Tower)	-	1,500	-	1,500	-	1,500	1,500	0.0%
001.H1.591.021.71.03	L/T LEASE - COPIER/PRINTER	2,536	2,536	-	2,500	-	2,500	2,500	0.0%
Total Other Debt Service Costs		2,536	4,036	-	5,500	-	5,500	5,500	0.0%
Capital Outlays									
001.H1.594.021.64.00	MACHINERY & EQUIPMENT	-	41,346	122,867	-	-	-	(122,867)	-100.0%
Total Capital Outlays		-	41,346	122,867	-	-	-	(122,867)	-100.0%
TOTAL POLICE		\$ 3,063,190	\$ 3,208,840	\$ 4,146,869	\$ 4,268,981	\$ 5,000	\$ 4,273,981	\$ 127,112	3.1%

FIRE

General Fund 001 Department I1

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
FIRE								
Fire Chief	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fire Captain	IAFF	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Firefighter/Engineer	IAFF	8.00	6.00	8.00	6.00	6.00	6.00	0.00
Firefighter/Paramedic	IAFF	0.00	0.00	0.00	2.00	2.00	4.00	2.00
Reserve Firefighter	Hourly	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Service Examiner (Variable)	Hourly	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Total Fire		14.10	12.10	14.10	14.10	14.10	16.10	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 provides a minimum of two-person engine company on a 24-hour basis, supplemented by on-call career firefighters. The division performs fire rescue, suppression, and overhaul or salvage functions. EMS consists of 24-hour advanced and basic life support with the care to the community 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 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 accidental fire from intentional set fire and to detect juvenile fire setters.

2023 Accomplishments:

- Filled the full-time Fire Chief and Administrative Assistant positions.
- Purchased a new Ladder Truck (Funded through ARPA)
- Purchased a Wild Land Fire Truck
- Transition the Emergency Medical Service provided by Chehalis Fire to Advanced Life Support/
- Hired 2 Firefighter/Paramedics to fill two vacant positions and assist with the transition to Advanced Lift Support.
- Implemented Ambulance billing ordinance.
- Upgraded portable radios two to XPS 4000
- Implemented Cost recovery ordinance.
- Completed the spill response trailer (funded through a Department of Ecology grant)
- Implemented more Protection fees for tax-exempt structures.
- Continued to implement new Lexipol policies.
- Purchased an electric car battery extinguishing system.
- Purchased office furniture for administrative offices in a temporary station.
- Installed three-phase power for SCBA compressor/fill station.
- Plumbed water and drain system for Extractor and dryer.
- Conducted a promotional exam and appointed two firefighters to the position of Captain.
- Continue to review and change run cards for auto-aid responses based on call type.

- Reinstated Public Education program.
- Implement an MOU for the acting Deputy Chief in the absence of the Chief.
- Participated in county mobilization plan and developed relationships with the Emergency management department.
- Maintain/improved working relations with neighboring agencies.

Training 2023

- Administrative Assistant attended several PIO courses and academy.
- 1 fire investigator attending IAAI training.
- 1 FF and 1 Captain attended the Supraglottic airway course.
- 1 FF attended IFSAC FF 2 course.
- 1 FF attended the fire ground command class.
- 1 FF attended the initial EMS evaluator class.
- 1 FF attended an EMS evaluator refresher.
- 1 FF attended Fire Officer I class and certification.
- 10 FF and Chief Attended the new County MCI rollout.
- 2 FF attended Rescue the Rescuer course.
- 6 FF attended a county-wide rope rescue exercise.
- 6 FF attended the swift water rescue exercises.
- 2 FF will attend advanced swift water rescue training.
- 4 FF attended training house burn.
- Chief attended a Paramedic Advance Airway course and attended an EMS evaluator refresher.

2024 Goals and Objectives:

- Implement a new Fire management software program.
- Find an alternative Funding Source to implement Volunteer Reserve program.
- Explore funding options for a new Aid unit, including the Washington State Treasure LOCAL program or thorough the Assistance to Firefighters grant. If awarded the City share is 15% of the amount awarded.
- Hire two additional Firefighters/Paramedics for the transition to Advanced Life Support.
- Reduce overtime with the hiring of two employees.
- Pressure wash and paint the exterior of the temporary station.
- Implement Wildland fire training and response program for staff.
- Bring back the reserve volunteer program, starting with eight recruits.
- Implement a Hydrant maintenance/testing program to improve ISO rating.
- Enhance training program to improve ISO rating.
- Evaluate and enhance the Safety program.
- Work with City staff to implement NIMS training for hazardous risk reduction.
- Find grant funding to train two firefighters for training up to the Paramedic level.
- Complete the planning process for the new fire station.
- Fund and complete the design phase of the new fire station.
- Discuss the plan for Fire Station Bond.
- Implement joint training programs with RFA and LC6D6.
- Strengthen ILA's with neighboring agencies.
- Work on funding options for Deputy Chief and position 15/16 in 2025.
- Continue to review and change run cards.
- Maintain good working relations with neighboring agencies.
- Review the fire apparatus replacement schedule.
- Research several grant opportunities Assistance to obtain Firefighter grants for the future purchase of equipment, apparatus, or staffing.

Significant Changes in the 2024 Budget:

- \$40,000 medical equipment and supplies for the transition to providing advanced life Support services to the community.
- \$260,000.00 for the addition of two Firefighter paramedics to assist with the transition to Advanced Life Support and reduce overtime.

FIRE DEPARTMENT BUDGET SUMMARY

Fire Department Summary by Object	2023				2024		2024		% Change
	2021 Actual	2022 Actual	Amended Budget	2023 YTD 8/31/2023	2024 Recurring	One-Time	Adopted Budget	Change 2024-2023	
Salary & Wages	923,292	985,864	1,165,150	718,718	1,219,540	165,590	1,385,130	219,980	18.9%
Benefits	415,078	478,862	494,141	347,373	559,549	89,960	649,509	155,368	31.4%
Overtime	302,497	292,282	325,400	220,740	65,500	-	65,500	(259,900)	-79.9%
Wages - PT	4,530	5,153	-	3,239	5,400	-	5,400	5,400	0.0%
Benefits - PT	456	491	20	330	560	-	560	540	2700.0%
Uniforms/Clothing	11,006	50,282	57,800	44,203	18,400	7,400	25,800	(32,000)	-55.4%
Supplies	31,173	55,578	69,100	44,659	63,100	46,400	109,500	40,400	58.5%
Supplies - PPE & Small Equip	10,427	24,054	46,110	7,193	34,000	31,420	65,420	19,310	41.9%
Services	353,522	367,939	394,586	255,388	439,662	-	439,662	45,076	11.4%
Capital Outlay	-	30,530	34,000	32,191	-	30,800	30,800	(3,200)	-9.4%
Long-Term Lease	2,921	2,921	-	1,948	2,930	-	2,930	2,930	0.0%
Debt Service	100,172	68,139	-	-	-	-	-	-	-
Total Expenditures	2,155,074	2,362,095	2,586,307	1,675,982	2,408,641	371,570	2,780,211	193,904	7.5%
<u>Related Service Fees/Revenues</u>									
EMS levy	336,821	465,632	468,630	274,051	481,300	-	481,300	12,670	2.7%
Fire Protection Service	29,274	33,529	45,100	29,836	37,811	-	37,811	(7,289)	-16.2%
Intergovernmental Grants	1,260	11,441	15,910	11,441	1,260	-	1,260	(14,650)	-92.1%
Ambulance Billing	-	-	5,200	-	15,600	-	15,600	10,400	200.0%
Fire EMS Cost Recovery	-	-	-	-	5,000	-	5,000	5,000	0.0%
Total Service Fees/Revenues	367,355	510,602	534,840	315,328	540,971	-	540,971	6,131	1.1%
Funding from General Revenues	1,787,719	1,851,493	2,051,467	1,360,654	1,867,670	371,570	2,239,240	187,773	9.2%

FUND: 001 - GENERAL FUND		EXPENDITURES (I1)							
DEPARTMENT: I1 - FIRE									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023	% Change
EXPENDITURES									
Administration									
001.11.522.010.11.00	SALARIES AND WAGES	\$ 103,850	\$ 113,517	\$ 133,320	\$ 138,840	\$ -	\$ 138,840	\$ 5,520	4.1%
001.11.522.010.11.02	SALARIES AND WAGES - ADM	43,474	35,016	39,044	50,750	-	50,750	11,706	30.0%
001.11.522.010.11.05	SALARIES AND WAGES - PT	670	555	-	600	-	600	600	0.0%
001.11.522.010.12.00	OVERTIME	-	-	-	500	-	500	500	0.0%
001.11.522.010.21.00	PERSONNEL BENEFITS	30,563	31,963	43,935	32,749	-	32,749	(11,186)	-25.5%
001.11.522.010.21.02	PERSONNEL BENEFITS - ADM	15,177	14,642	19,537	41,480	-	41,480	21,943	112.3%
001.11.522.010.21.05	PERSONNEL BENEFITS - PT	61	47	-	60	-	60	60	0.0%
001.11.522.010.24.00	UNIFORMS & CLOTHING	545	-	4,300	4,400	-	4,400	100	2.3%
001.11.522.010.31.00	OPERATING SUPPLIES	282	1,004	2,500	2,600	-	2,600	100	4.0%
001.11.522.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	13,300	-	3,000	3,000	(10,300)	-77.4%
001.11.522.010.41.00	PROFESSIONAL SERVICES	9,382	1,969	-	-	-	-	-	0.0%
001.11.522.010.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	-	-	1,200	-	1,200	1,200	0.0%
001.11.522.010.42.00	COMMUNICATIONS	13,020	11,209	18,650	22,000	-	22,000	3,350	18.0%
001.11.522.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	2,000	2,100	-	2,100	100	5.0%
001.11.522.010.44.00	ADVERTISING	-	-	1,000	1,000	-	1,000	-	0.0%
001.11.522.010.45.00	RENTALS	48	120	-	-	-	-	-	0.0%
001.11.522.010.47.00	PUBLIC UTILITY SERVICE	400	-	-	-	-	-	-	0.0%
001.11.522.010.48.01	REPAIR & MAINT - EQUIPMENT	658	616	1,000	1,000	-	1,000	-	0.0%
001.11.522.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	2,785	2,521	4,000	4,100	-	4,100	100	2.5%
001.11.522.010.49.00	MISCELLANEOUS	22	11	100	100	-	100	-	0.0%
001.11.522.010.49.01	REGISTRATION	-	430	3,000	3,100	-	3,100	100	3.3%
001.11.522.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	9,349	8,503	8,725	9,000	-	9,000	275	3.2%
001.11.594.022.71.00	CAPITAL LEASES-PRINCIPAL	-	-	-	-	-	-	-	0.0%
001.11.594.022.81.00	CAPITAL LEASES-INTEREST	-	-	-	-	-	-	-	0.0%
Total Administration		230,286	222,123	294,411	315,579	3,000	318,579	24,168	8.2%
Fire Suppression and EMS									
001.11.522.020.11.00	SALARIES AND WAGES	160,554	145,306	200,350	205,910	33,120	239,030	38,680	19.3%
001.11.522.020.12.00	OVERTIME	60,499	58,414	65,100	15,000	-	15,000	(50,100)	-77.0%
001.11.522.020.21.00	PERSONNEL BENEFITS	74,115	84,744	86,093	97,044	17,990	115,034	28,941	33.6%
001.11.522.020.24.00	UNIFORMS & CLOTHING	10,461	50,282	53,500	14,000	7,400	21,400	(32,100)	-60.0%
001.11.522.020.31.00	OPERATING SUPPLIES	7,462	5,677	6,100	6,300	-	6,300	200	3.3%
001.11.522.020.31.01	OPERATING SUPPLIES - HYDRANTS	-	-	1,900	2,000	-	2,000	100	5.3%
001.11.522.020.32.00	FUEL CONSUMED	14,715	22,671	15,500	17,500	-	17,500	2,000	12.9%
001.11.522.020.33.00	PERSONAL PROTECTIVE EQUIPMENT (PPE)	-	-	-	22,000	-	22,000	22,000	0.0%
001.11.522.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	10,427	24,054	46,110	12,000	31,420	43,420	(2,690)	-5.8%
001.11.522.020.40.12	INTERGOVT SVCS - LC DISPATCHING	87,961	91,984	95,509	90,562	-	90,562	(4,947)	-5.2%
001.11.522.020.41.00	PROF. SERVICES- LAUNDRY & OTHER	12,822	17,996	12,750	13,100	-	13,100	350	2.7%
001.11.522.020.46.00	INSURANCE	51,889	60,864	91,952	115,100	-	115,100	23,148	25.2%
001.11.522.020.48.01	REPAIR & MAINT - EQUIPMENT	43,784	31,804	63,000	35,000	-	35,000	(28,000)	-44.4%
001.11.522.020.48.02	R & M - SOFTWARE/HARDWARE	6,980	4,646	8,500	20,000	-	20,000	11,500	135.3%
001.11.522.020.49.00	MISCELLANEOUS	44	55	-	-	-	-	-	0.0%
001.11.522.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	141	301	9,680	15,500	-	15,500	5,820	60.1%
001.11.525.060.40.03	EXTERNAL TAXES & OPER ASSESS	44	-	-	-	-	-	-	0.0%
001.11.525.060.40.16	INTERGOVT SVCS - LC EM MGT	15,100	15,150	15,750	16,200	-	16,200	450	2.9%
Total Fire Suppression and EMS		556,998	613,948	771,794	697,216	89,930	787,146	15,352	2.0%
Ambulance Services									
001.11.522.026.31.00	OPERATING SUPPLIES	6,075	10,211	15,000	15,500	15,000	30,500	15,500	103.3%
001.11.522.026.35.00	SMALL TOOLS & MINOR EQUIPMENT	744	2,380	3,600	600	25,000	25,600	22,000	611.1%
001.11.522.026.41.00	PROFESSIONAL SERVICES -EMS	4,375	4,650	7,850	26,000	-	26,000	18,150	231.2%
Total Ambulance Services		11,194	17,241	26,450	42,100	40,000	82,100	55,650	210.4%
Rescue & Emergency Aid									
001.11.522.028.11.00	SALARIES AND WAGES	615,414	691,338	791,463	823,640	132,470	956,110	164,647	20.8%
001.11.522.028.11.05	SALARIES AND WAGES - RESERVES	-	-	-	-	-	-	-	0.0%
001.11.522.028.12.00	OVERTIME	241,998	233,868	260,300	50,000	-	50,000	(210,300)	-80.8%
001.11.522.028.21.00	PERSONNEL BENEFITS	295,223	347,368	344,576	388,176	71,970	460,146	115,570	33.5%
001.11.522.028.21.05	PERSONNEL BENEFITS - RESERVES	-	-	-	-	-	-	-	0.0%
001.11.522.028.21.07	PERSONNEL BENEFITS-UI	-	-	-	-	-	-	-	0.0%
Total Rescue and Emergency Aid		1,152,635	1,272,574	1,396,339	1,261,816	204,440	1,466,256	69,917	5.0%
Fire Prevention & Investigation									
001.11.522.030.11.05	SALARIES AND WAGES-PT	3,860	4,598	-	4,800	-	4,800	4,800	0.0%
001.11.522.030.21.05	PERSONNEL BENEFITS-PT	395	444	20	500	-	500	480	2400.0%
001.11.522.030.31.00	OFFICE & OPERATING SUPPLIES	10	267	2,000	5,000	-	5,000	3,000	150.0%
001.11.522.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	1,600	3,400	5,000	5,000	0.0%
001.11.522.030.49.00	MISCELLANEOUS	-	11	500	500	-	500	-	0.0%
001.11.522.030.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	240	140	-	3,000	-	3,000	3,000	0.0%
Total Fire Prevention & Investigation		4,505	5,460	2,520	15,400	3,400	18,800	16,280	646.0%
Employee Training									
001.11.522.045.31.00	OFFICE & OPERATING SUPPLIES	296	399	2,000	2,100	-	2,100	100	5.0%
001.11.522.045.32.00	FUEL CONSUMED	2	-	-	-	-	-	-	0.0%
001.11.522.045.32.01	FUEL CONSUMED	-	-	-	-	-	-	-	0.0%
001.11.522.045.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,700	1,800	-	1,800	100	5.9%
001.11.522.045.41.00	PROFESSIONAL SERVICES	-	-	3,000	3,100	-	3,100	100	3.3%
001.11.522.045.43.01	TRAVEL/HOTEL/PER DIEMS	456	614	4,000	6,000	-	6,000	2,000	50.0%

FUND: 001 - GENERAL FUND		EXPENDITURES (I1)							
DEPARTMENT: I1 - FIRE									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023	% Change
001.11.522.045.45.00	RENTALS	-	-	620	600	-	600	(20)	-3.2%
001.11.522.045.49.00	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
001.11.522.045.49.01	REGISTRATION	3,435	1,892	8,000	12,000	-	12,000	4,000	50.0%
001.11.522.045.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	801	973	2,000	2,000	-	2,000	-	0.0%
Total Employee Training		4,990	3,878	21,320	27,600	-	27,600	6,280	29.5%
Facilities									
001.11.522.050.11.06	SALARIES AND WAGES - VEH MECH	-	687	973	400	-	400	(573)	-58.9%
001.11.522.050.21.06	PERSONNEL BENEFITS - VEH MECH	-	145	-	100	-	100	100	0.0%
001.11.522.050.31.00	FACILITIES SUPPLIES	1,587	6,518	2,500	5,000	-	5,000	2,500	100.0%
001.11.522.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	6,451	3,000	3,100	-	3,100	100	3.3%
001.11.522.050.41.00	PROFESSIONAL SERVICES	-	6,335	-	-	-	-	-	0.0%
001.11.522.050.45.00	RENTALS - Emergency Fire Station	77,075	72,637	1,000	1,000	-	1,000	-	0.0%
001.11.522.050.47.00	PUBLIC UTILITY SERVICE	7,934	15,146	17,000	16,200	-	16,200	(800)	-4.7%
001.11.522.050.47.03	PUBLIC UTILITY SERVICE - CITY	4,777	9,056	5,000	5,200	-	5,200	200	4.0%
001.11.522.050.48.00	REPAIR & MAINT- FACILITIES	-	6,346	10,000	15,000	-	15,000	5,000	50.0%
001.11.522.050.48.01	REPAIR & MAINT - EQUIPMENT	-	763	-	-	-	-	-	0.0%
001.11.522.050.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	1,197	-	-	-	-	-	0.0%
001.11.522.050.49.04	GOVT PERMIT/CERTIFICATION/RECORD FEE	-	-	-	-	-	-	-	0.0%
001.11.594.050.64.00	MACHINERY & EQUIPMENT	-	-	-	-	10,800	10,800	10,800	0.0%
Total Facilities		91,373	125,281	39,473	46,000	10,800	56,800	17,327	43.9%
Debt Service Payments									
001.11.591.022.71.03	L/T LEASE - COPIER/PRINTER	2,921	2,921	-	2,930	-	2,930	2,930	0.0%
001.11.591.022.71.00	DEBT PRINCIPAL - FIRE TRUCK	96,491	67,265	-	-	-	-	-	0.0%
001.11.592.022.83.00	DEBT INTEREST - FIRE TRUCK	3,681	874	-	-	-	-	-	0.0%
Total Debt Service Payments		103,093	71,060	-	2,930	-	2,930	2,930	0.0%
Capital Expenditures									
001.11.594.022.62.00	BUILDINGS AND STRUCTURES	-	-	-	-	-	-	-	0.0%
001.11.594.022.64.00	MACHINERY & EQUIPMENT	-	30,530	34,000	-	-	-	(34,000)	-100.0%
001.11.594.022.65.00	CONSTRUCTION PROJECTS	-	-	-	-	20,000	20,000	20,000	0.0%
Total Capital Expenditures		-	30,530	34,000	-	20,000	20,000	(14,000)	-41.2%
TOTAL FIRE		\$ 2,155,074	\$ 2,362,095	\$ 2,586,307	\$ 2,408,641	\$ 371,570	\$ 2,780,211	\$ 193,904	7.5%

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PUBLIC WORKS STREETS

General Fund 001 Department K1

Employees:

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, pothole 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.)

Significant Changes Starting in 2022:

In 2022, the Public Works Street Department budget was consolidated into the Street Fund 003 (formerly Dedicated Street Fund – 4% Sales Tax). See the budget summaries and details in the Street Fund 003.

STREET DEPARTMENT BUDGET SUMMARY (001/K1)

Street Department Primary Cost Summary	2021 Actual	2022 Actual	2023			2024 2024 One- Time	2024 Adopted Budget	Change 2024- 2023
			Amended Budget	2023 YTD 8/31/2023	2024 Recurring			
Wages	208,076	-	-	-	-	-	-	-
Benefits	90,646	-	-	-	-	-	-	-
Overtime	1,422	-	-	-	-	-	-	-
Wages - PT	14,006	-	-	-	-	-	-	-
Benefits - PT	2,093	-	-	-	-	-	-	-
Supplies	65,168	-	-	-	-	-	-	-
Services	168,176	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Long-term Lease	377	-	-	-	-	-	-	-
Debt Service	14,260	-	-	-	-	-	-	-
Total Expenditures	564,224	-	-	-	-	-	-	-
Funding from General Revenues	564,224							

FUND: 001 - GENERAL FUND		EXPENDITURES (K1)							
DEPARTMENT: K1 - STREET									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Vehicle Shop Maintenance									
001.K1.518.032.11.06	SALARIES AND WAGES - VEH MECH	\$ 43,052	\$ -		\$ -	\$ -	\$ -	-	0.0%
001.K1.518.032.12.06	OVERTIME - VEH MECH	46	-		-	-	-	-	0.0%
001.K1.518.032.21.06	PERSONNEL BENEFITS - VEH MECH	23,968	-		-	-	-	-	0.0%
001.K1.518.032.24.06	UNIFORMS & CLOTHING	235	-		-	-	-	-	0.0%
001.K1.518.032.31.00	OFFICE & OPERATING SUPPLIES	1,829	-		-	-	-	-	0.0%
001.K1.518.032.31.01	OFFICE & OPERATING SUPPLIES	12,277	-		-	-	-	-	0.0%
001.K1.518.032.32.00	FUEL CONSUMED	403	-		-	-	-	-	0.0%
001.K1.518.032.42.00	COMMUNICATIONS	291	-		-	-	-	-	0.0%
001.K1.518.032.43.00	TRAVEL/HOTEL/PER DIEMS	-	-		-	-	-	-	0.0%
001.K1.518.032.48.01	REPAIR & MAINT- EQUIPMENT	83	-		-	-	-	-	0.0%
001.K1.518.032.49.01	REGISTRATION	-	-		-	-	-	-	0.0%
Total Vehicle Shop Maintenance		82,184	-		-	-	-	-	0.0%
Vehicle Shop Maintenance - City-Wide Supplies									
001.K1.518.033.31.02	OFFICE & OPERATING SUPPLIES	12,561	-		-	-	-	-	0.0%
001.K1.518.033.35.02	SMALL TOOLS & MINOR EQUIPMENT	-	-		-	-	-	-	0.0%
001.K1.518.033.41.02	PROFESSIONAL SERVICES	1,140	-		-	-	-	-	0.0%
001.K1.518.033.47.02	PUBLIC UTILITY SERVICE- SHOP WASTE	-	-		-	-	-	-	0.0%
001.K1.518.033.48.02	REPAIR & MAINT- IT SOFTWARE/HARDWARE	-	-		-	-	-	-	0.0%
001.K1.518.033.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	1,623	-		-	-	-	-	0.0%
Total Vehicle Shop Maintenance - City-Wide Supplies		15,324	-		-	-	-	-	0.0%
Roadways									
001.K1.542.030.11.00	SALARIES AND WAGES	98,465	-		-	-	-	-	0.0%
001.K1.542.030.11.05	PART SALARIES AND WAGES - PT	14,006	-		-	-	-	-	0.0%
001.K1.542.030.11.06	SALARIES AND WAGES - VEH MECH	5,818	-		-	-	-	-	0.0%
001.K1.542.030.12.00	OVERTIME	697	-		-	-	-	-	0.0%
001.K1.542.030.12.05	OVERTIME - PT	-	-		-	-	-	-	0.0%
001.K1.542.030.12.06	OVERTIME - VEH MECH	761	-		-	-	-	-	0.0%
001.K1.542.030.21.00	PERSONNEL BENEFITS	38,661	-		-	-	-	-	0.0%
001.K1.542.030.21.05	PERSONNEL BENEFITS - PT	2,093	-		-	-	-	-	0.0%
001.K1.542.030.21.06	PERSONNEL BENEFITS - VEH MECH	1,502	-		-	-	-	-	0.0%
001.K1.542.030.24.00	UNIFORMS & CLOTHING	829	-		-	-	-	-	0.0%
001.K1.542.030.31.00	OFFICE & OPERATING SUPPLIES	921	-		-	-	-	-	0.0%
001.K1.542.030.32.00	FUEL CONSUMED	10,072	-		-	-	-	-	0.0%
001.K1.542.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	502	-		-	-	-	-	0.0%
001.K1.542.030.41.00	PROFESSIONAL SERVICES	224	-		-	-	-	-	0.0%
001.K1.542.030.42.00	COMMUNICATIONS	28	-		-	-	-	-	0.0%
001.K1.542.030.44.00	ADVERTISING	-	-		-	-	-	-	0.0%
001.K1.542.030.45.00	RENTALS	10,153	-		-	-	-	-	0.0%
001.K1.542.030.49.00	MISCELLANEOUS	90	-		-	-	-	-	0.0%
001.K1.542.030.49.01	REGISTRATION	-	-		-	-	-	-	0.0%
Total Roadways		184,822	-		-	-	-	-	0.0%
Special Purpose Path									
Streetlights									
001.K1.542.063.31.00	OFFICE & OPERATING SUPPLIES	21,621	-		-	-	-	-	0.0%
001.K1.542.063.47.00	PUBLIC UTILITY SERVICE	80,626	-		-	-	-	-	0.0%
001.K1.542.063.48.00	REPAIR & MAINT- FACILITIES	11,815	-		-	-	-	-	0.0%
001.K1.542.063.48.01	REPAIR & MAINT - EQUIPMENT	6,259	-		-	-	-	-	0.0%
Total Streetlights		120,321	-		-	-	-	-	0.0%
Traffic Control									
001.K1.542.064.11.00	SALARIES AND WAGES	2,487	-		-	-	-	-	0.0%
001.K1.542.064.11.06	SALARIES AND WAGES -VEH MECH	54	-		-	-	-	-	0.0%
001.K1.542.064.12.00	OVERTIME	676	-		-	-	-	-	0.0%
001.K1.542.064.12.05	OVERTIME - PT	-	-		-	-	-	-	0.0%
001.K1.542.064.12.06	OVERTIME - VEH MECH	708	-		-	-	-	-	0.0%
001.K1.542.064.21.00	PERSONNEL BENEFITS	742	-		-	-	-	-	0.0%
001.K1.542.064.21.05	PERSONNEL BENEFITS-PT	-	-		-	-	-	-	0.0%
001.K1.542.064.21.06	PERSONNEL BENEFITS - VEH MECH	179	-		-	-	-	-	0.0%
001.K1.542.064.31.00	OFFICE & OPERATING SUPPLIES	150	-		-	-	-	-	0.0%
001.K1.542.064.32.00	FUEL CONSUMED	-	-		-	-	-	-	0.0%
001.K1.542.064.41.00	PROFESSIONAL SERVICES	4,845	-		-	-	-	-	0.0%
001.K1.542.064.47.00	PUBLIC UTILITY SERVICE	8,644	-		-	-	-	-	0.0%
001.K1.542.064.48.01	REPAIR & MAINT - EQUIPMENT	-	-		-	-	-	-	0.0%
Total Traffic Control		18,485	-		-	-	-	-	0.0%
Snow and Ice Control									
001.K1.542.066.11.00	SALARIES AND WAGES	813	-		-	-	-	-	0.0%
001.K1.542.066.11.06	SALARIES AND WAGES - VEH MECH	432	-		-	-	-	-	0.0%
001.K1.542.066.12.00	OVERTIME	87	-		-	-	-	-	0.0%
001.K1.542.066.12.06	OVERTIME - VEH MECH	2,561	-		-	-	-	-	0.0%
001.K1.542.066.21.00	PERSONNEL BENEFITS	227	-		-	-	-	-	0.0%
001.K1.542.066.21.06	PERSONNEL BENEFITS - VEH MECH	735	-		-	-	-	-	0.0%
001.K1.542.066.32.00	FUEL CONSUMED	703	-		-	-	-	-	0.0%

FUND: 001 - GENERAL FUND		EXPENDITURES (K1)							
DEPARTMENT: K1 - STREET									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
Total Snow and Ice Control		5,558	-		-	-	-	-	0.0%
Roadside Maintenance									
001.K1.542.070.48.00	REPAIR & MAINT- FACILITIES	4,272	-		-	-	-	-	0.0%
001.K1.542.070.48.01	REPAIR & MAINT - EQUIPMENT	5,951	-		-	-	-	-	0.0%
Total Roadside Maintenance		10,223	-		-	-	-	-	0.0%
Street Administration									
001.K1.543.010.11.00	SALARIES AND WAGES	29,809	-		-	-	-	-	0.0%
001.K1.543.010.12.02	SALARIES & WAGES - ADMIN SUPPORT	13,059	-		-	-	-	-	0.0%
001.K1.543.010.11.02	OVERTIME	3	-		-	-	-	-	0.0%
001.K1.543.010.21.00	PERSONNEL BENEFITS	12,783	-		-	-	-	-	0.0%
001.K1.543.010.21.02	PERSONNEL BENEFITS - ADMIN	6,750	-		-	-	-	-	0.0%
001.K1.543.010.31.00	OFFICE & OPERATING SUPPLIES	1,336	-		-	-	-	-	0.0%
001.K1.543.010.32.00	FUEL CONSUMED	1,345	-		-	-	-	-	0.0%
001.K1.543.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	987	-		-	-	-	-	0.0%
001.K1.543.010.41.00	PROFESSIONAL SERVICES	339	-		-	-	-	-	0.0%
001.K1.543.010.42.00	COMMUNICATIONS	4,652	-		-	-	-	-	0.0%
001.K1.543.010.44.00	ADVERTISING	579	-		-	-	-	-	0.0%
001.K1.543.010.46.00	INSURANCE	16,366	-		-	-	-	-	0.0%
001.K1.543.010.47.00	PUBLIC UTILITY SERVICE	1,088	-		-	-	-	-	0.0%
001.K1.543.010.47.03	PUBLIC UTILITY SERVICE - CITY	2,282	-		-	-	-	-	0.0%
001.K1.543.010.48.00	REPAIR & MAINT- FACILITIES	-	-		-	-	-	-	0.0%
001.K1.543.010.48.01	REPAIR & MAINT - EQUIPMENT	713	-		-	-	-	-	0.0%
001.K1.543.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	1,035	-		-	-	-	-	0.0%
001.K1.543.010.49.00	MISCELLANEOUS	14	-		-	-	-	-	0.0%
001.K1.543.010.49.01	REGISTRATION	79	-		-	-	-	-	0.0%
001.K1.543.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	61	-		-	-	-	-	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	26	-		-	-	-	-	0.0%
001.K1.543.010.40.16	INTERGOVT SVCS - LC EMERGENCY MGMT	3,775	-		-	-	-	-	0.0%
Total Street Administration		97,106	-		-	-	-	-	0.0%
Street Engineering Services									
001.K1.544.020.11.00	SALARIES AND WAGES	9,970	-		-	-	-	-	0.0%
001.K1.544.020.21.00	PERSONNEL BENEFITS	4,007	-		-	-	-	-	0.0%
001.K1.544.020.24.00	UNIFORMS & CLOTHING	28	-		-	-	-	-	0.0%
001.K1.544.020.31.00	OFFICE & OPERATING SUPPLIES	330	-		-	-	-	-	0.0%
001.K1.544.020.32.00	FUEL CONSUMED	131	-		-	-	-	-	0.0%
001.K1.544.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-		-	-	-	-	0.0%
001.K1.544.020.41.00	PROFESSIONAL SERVICES	72	-		-	-	-	-	0.0%
001.K1.544.020.42.00	COMMUNICATIONS	2	-		-	-	-	-	0.0%
001.K1.544.020.43.00	TRAVEL/HOTEL/PER DIEMS	4	-		-	-	-	-	0.0%
001.K1.544.020.44.00	ADVERTISING	-	-		-	-	-	-	0.0%
001.K1.544.020.45.00	RENTALS	16	-		-	-	-	-	0.0%
001.K1.544.020.46.00	INSURANCE	230	-		-	-	-	-	0.0%
001.K1.544.020.48.01	REPAIR & MAINT - EQUIPMENT	31	-		-	-	-	-	0.0%
001.K1.544.020.48.02	R & M - SOFTWARE/HARDWARE	523	-		-	-	-	-	0.0%
001.K1.544.020.49.01	REGISTRATION	22	-		-	-	-	-	0.0%
001.K1.544.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	198	-		-	-	-	-	0.0%
001.K1.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	-		-	-	-	-	0.0%
001.K1.594.048.71.03	L/T LEASE = COPIER/PRINTER	377	-		-	-	-	-	0.0%
001.K1.594.048.81.00	CAPITAL LEASES - INTEREST	-	-		-	-	-	-	0.0%
Total Street Engineering Services		15,941	-		-	-	-	-	0.0%
Debt Service Payments									
001.K1.591.095.71.00	PRINCIPAL - CHIP SPREADER	12,649	-		-	-	-	-	0.0%
001.K1.592.095.81.00	INTEREST - CHIP SPREADER	1,611	-		-	-	-	-	0.0%
Total Debt Service Payments		14,260	-		-	-	-	-	0.0%
Capital Outlays - Administration									
001.K1.594.042.64.00	MACHINERY & EQUIPMENT	-	-		-	-	-	-	0.0%
Total Capital Outlays - Administration		-	-		-	-	-	-	0.0%
TOTAL STREET		\$ 564,224	\$ -		\$ -	\$ -	\$ -	-	0.0%

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PLANNING & BUILDING (P2)

General Fund 001 Department P2

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
PLANNING AND BUILDING								
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.75	0.75
Planning and Building Manager	Non-Represented	0.75	0.75	0.75	0.75	0.75	0.00	-0.75
Planner	Teamster	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Planner (Limited Term)	Teamster	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Building Official	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Development Review Spec/Bldg. Inspector	Teamster	1.00	0.00	0.00	1.00	1.00	0.00	-1.00
Permit Technician I	Teamster	1.00	2.00	2.00	1.00	1.00	1.00	0.00
Planning Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Public Records Specialist	Teamster	0.00	0.00	1.00	1.00	1.00	0.00	-1.00
Building Code/Fire Marshal (PT)	Hourly	0.45	0.45	0.45	0.45	0.45	0.45	0.00
Temp Records Assistant (PT)	Hourly	0.00	0.50	0.00	0.00	0.00	0.00	0.00
Public Works Director	Non-Represented	0.05	0.10	0.10	0.10	0.10	0.10	0.00
Total Planning & Building		3.25	3.80	5.30	5.30	6.30	6.30	0.00

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.

2023 Accomplishments:

- From January 1, 2022 to June 30, 2022 the City received 375 permits and issued 275 permits. For the same period in 2023 we received 352 permits and issued 252 permits.
- Back filled City Planner Position
- Hired a temporary 9- month planner to assist with the review of the permit case workload
- Selected a consultant to work on updating the Critical Area Ordinance.
- Selected a consultant to work on long range projects and oversee the periodic 2025 Comprehensive Plan update efforts.
- Initiated the RFP process to select a consultant to work on the required periodic 2025 Comprehensive Plan updates.
- Completed the process through the Washington State Military Department for a Public Assistance Grant to reimburse the City for damages received during the January 2022 flooding event. The City has received \$268,296 in reimbursements for nineteen (19) identified projects for returning the damaged areas to pre-flood condition. We anticipate receiving an additional \$1,665,588 prior to the end of the year.
- Updated the Subdivision Code.

2024 Goals and Objectives:

- Advance the Annexation process with policy guidance from the City Council.
- Consultant to continue to work on and complete updates to the Critical Area Ordinance.
- Consultant to coordinate with Ecology and finalize the Shoreline Master Plan updates.
- Select consultant to formulate the required periodic 2025 Comprehensive Plan updates.
- Continue to update Municipal Codes to remedy conflicting code language and clarify ambiguities and inconsistencies.
- Continue the training and mentoring of staff, ensuring the highest level of professionalism and working knowledge of development codes.
- Building Inspector to prepare, study and take the Building Official Certification exam.

- New landscaping code adopted.

PLANNING AND BUILDING DEPARTMENT BUDGET SUMMARY

	2021	2022	2023	2023	2024	2024	2024	Change	%
Planning and Building	Actual	Actual	Amended	YTD	Recurring	One-	Adopted	2024-2023	%
Primary Cost Summary	Actual	Actual	Budget	8/31/2023	Recurring	Time	Budget	2024-2023	Change
Wages	193,577	280,103	309,521	170,545	447,288	-	447,288	137,767	44.5%
Benefits	102,935	143,427	155,302	78,820	199,136	-	199,136	43,834	28.2%
Overtime	73	1,970	3,120	3,352	5,200	-	5,200	2,080	66.7%
Wages - PT	53,748	44,047	46,700	27,798	43,600	-	43,600	(3,100)	-6.6%
Benefits - PT	5,193	4,221	4,000	2,861	4,500	-	4,500	500	12.5%
Supplies	24,316	17,529	16,900	12,305	14,500	-	14,500	(2,400)	-14.2%
Services	477,190	409,238	621,571	214,793	367,900	152,000	519,900	(101,671)	-16.4%
Long-Term Lease	1,627	1,700	2,800	1,416	2,180	-	2,180	(620)	-22.1%
Total Expenditures	858,659	902,235	1,159,914	511,890	1,084,304	152,000	1,236,304	76,390	6.6%
Service Related Fees/Revenues									
Business License & Permits	47,235	57,396	45,700	34,230	50,100	-	50,100	4,400	9.6%
Building Permits	271,389	429,978	304,700	107,723	335,400	-	335,400	30,700	10.1%
Plan Check Fees	216,328	181,981	182,000	89,165	193,400	-	193,400	11,400	6.3%
Other Fees	1,775	7,003	4,300	680	4,300	-	4,300	-	0.0%
Governmental Grants	-	-	62,500	62,505	-	61,200	61,200	(1,300)	-2.1%
Total Service Related Revenues	536,727	676,358	599,200	294,303	583,200	61,200	644,400	45,200	7.5%
% of total expenditures	63%	75%	52%	57%	54%	40%	52%	59%	
Funding from General Revenues	321,932	225,877	560,714	217,587	501,104	90,800	591,904	31,190	5.6%
% of total expenditures	37%	25%	48%	43%	46%	60%	48%	41%	

FUND: 001 - GENERAL FUND		EXPENDITURES (P2)							
DEPARTMENT: P2 - PLANNING AND BUILDING									
		2021	2022	2023			2024		
Account Number	Account Title	Actual	Actual	Amended Budget	2024 Recurring	2024 One-Time	Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Inspections & Permits Administration									
001.P2.524.011.11.00	SALARIES AND WAGES	\$ 46,647	\$ 83,267	\$ 109,820	\$ 65,181	\$ -	\$ 65,181	\$ (44,639)	-40.6%
001.P2.524.011.11.05	SALARIES AND WAGES-PT	34,737	41,386	46,700	43,600	-	43,600	(3,100)	-6.6%
001.P2.524.011.12.00	OVERTIME	73	-	1,000	300	-	300	(700)	-70.0%
001.P2.524.011.21.00	PERSONNEL BENEFITS	38,978	53,695	62,751	43,801	-	43,801	(18,950)	-30.2%
001.P2.524.011.21.05	PERSONNEL BENEFITS-PT	3,558	3,995	4,000	4,500	-	4,500	500	12.5%
001.P2.524.011.24.00	UNIFORMS & CLOTHING	342	417	-	600	-	600	600	0.0%
001.P2.524.011.31.00	OPERATING SUPPLIES	7,703	7,379	7,000	7,200	-	7,200	200	2.9%
001.P2.524.011.32.00	FUEL CONSUMED	-	281	750	800	-	800	50	6.7%
001.P2.524.011.35.00	SMALL TOOLS & MINOR EQUIPMENT	10,621	3,705	2,400	1,000	-	1,000	(1,400)	-58.3%
001.P2.524.011.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	-	49	-	-	-	-	-	0.0%
001.P2.524.011.41.00	PROF SERVICES - INSPECTION/PERMIT	299,695	222,653	270,000	150,000	-	150,000	(120,000)	-44.4%
001.P2.524.011.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	-	-	1,600	-	1,600	1,600	0.0%
001.P2.524.011.42.00	COMMUNICATIONS	5,063	5,387	6,350	6,500	-	6,500	150	2.4%
001.P2.524.011.43.00	TRAVEL/HOTEL/PER DIEMS	701	2,500	3,500	4,000	-	4,000	500	14.3%
001.P2.524.011.45.00	RENTALS	112	776	3,450	500	-	500	(2,950)	-85.5%
001.P2.524.011.46.00	INSURANCE	5,249	6,062	9,230	13,800	-	13,800	4,570	49.5%
001.P2.524.011.47.00	PUBLIC UTILITY SERVICE	67	110	100	100	-	100	-	0.0%
001.P2.524.011.48.00	REPAIR & MAINT- FACILITIES	-	16,479	-	-	-	-	-	0.0%
001.P2.524.011.48.01	REPAIR & MAINT - EQUIPMENT	24	-	500	500	-	500	-	0.0%
001.P2.524.011.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	17,451	17,726	16,000	16,500	-	16,500	500	3.1%
001.P2.524.011.49.00	MISCELLANEOUS	21	-	-	-	-	-	-	0.0%
001.P2.524.011.49.01	REGISTRATION	2,675	3,298	2,000	5,000	-	5,000	3,000	150.0%
001.P2.524.011.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	2,304	1,039	2,500	2,600	-	2,600	100	4.0%
001.P2.591.024.71.03	L-T LEASE - COPIER/PRINTER	1,449	1,700	2,800	2,180	-	2,180	(620)	-22.1%
Total Inspections & Permits Administration		477,470	471,904	550,851	370,262	-	370,262	(180,589)	-32.8%
Flood Authority & Environmental									
001.P2.553.030.31.00	OPERATING SUPPLIES	-	-	100	100	-	100	-	0.0%
001.P2.553.030.41.00	PROF. SERVICES - FLOOD STORAGE	46,909	16,028	-	-	-	-	-	0.0%
001.P2.553.030.43.00	TRAVEL - FLOOD AUTHORITY	-	-	300	300	-	300	-	0.0%
001.P2.554.090.41.00	PROF. SERVICES	-	2,008	-	-	-	-	-	0.0%
Total Flood Authority & Environmental		46,909	18,036	400	400	-	400	-	0.0%
Planning									
001.P2.558.060.11.00	SALARIES AND WAGES	64,357	111,924	111,861	285,597	-	285,597	173,736	155.3%
001.P2.558.060.11.05	SALARIES AND WAGES-PT	19,011	2,661	-	-	-	-	-	0.0%
001.P2.558.060.12.00	OVERTIME	-	1,970	2,120	4,900	-	4,900	2,780	131.1%
001.P2.558.060.21.00	PERSONNEL BENEFITS	31,123	64,689	64,381	129,043	-	129,043	64,662	100.4%
001.P2.558.060.21.05	PERSONNEL BENEFITS-PT	1,635	226	-	-	-	-	-	0.0%
001.P2.558.060.21.07	PERSONNEL BENEFITS- U I TAXES	7,017	-	-	-	-	-	-	0.0%
001.P2.558.060.31.00	OFFICE & OPERATING SUPPLIES	4,529	2,822	2,500	2,600	-	2,600	100	4.0%
001.P2.558.060.32.00	FUEL CONSUMED	251	165	250	300	-	300	50	20.0%
001.P2.558.060.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,212	3,177	2,800	1,400	-	1,400	(1,400)	-50.0%
001.P2.558.060.40.03	EXTERNAL TAXES & OPER ASSESS	12	5	500	500	-	500	-	0.0%
001.P2.558.060.41.00	PROF. SERVICES - ECONOMIC DEVL	83,125	91,850	121,800	125,000	-	125,000	3,200	2.6%
001.P2.558.060.42.00	COMMUNICATIONS	903	774	2,000	2,100	-	2,100	100	5.0%
001.P2.558.060.43.00	TRAVEL/HOTEL/PER DIEMS	-	1,282	2,500	4,000	-	4,000	1,500	60.0%
001.P2.558.060.44.00	ADVERTISING	5,757	6,250	5,000	5,200	-	5,200	200	4.0%
001.P2.558.060.45.00	RENTALS	329	423	700	700	-	700	-	0.0%
001.P2.558.060.48.00	REPAIR & MAINT- FACILITIES	790	-	200	200	-	200	-	0.0%
001.P2.558.060.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	2,161	2,678	7,400	7,600	-	7,600	200	2.7%
001.P2.558.060.49.00	MISCELLANEOUS	33	-	-	-	-	-	-	0.0%
001.P2.558.060.49.01	REGISTRATION	150	495	1,250	2,000	-	2,000	750	60.0%
001.P2.558.060.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	1,738	3,792	3,000	3,100	-	3,100	100	3.3%
001.P2.558.060.49.04	GOVT PERMIT/CERT/RECORDING FEES	-	281	-	-	-	-	-	0.0%
001.P2.558.060.40.15	INTERGOVT SVCS/CHARGES	292	-	1,000	1,000	-	1,000	-	0.0%
Total Planning		224,425	295,464	329,262	575,240	-	575,240	245,978	74.7%
Property Development/Strategic Planning									
001.P2.559.030.11.00	SALARIES AND WAGES	82,573	84,912	87,840	96,510	-	96,510	8,670	9.9%
001.P2.559.030.21.00	PERSONNEL BENEFITS	25,475	24,626	28,170	25,692	-	25,692	(2,478)	-8.8%
001.P2.559.030.31.00	OFFICE & OPERATING SUPPLIES	-	-	1,100	1,100	-	1,100	-	0.0%
001.P2.559.030.41.00	PROF SERVICES - PROPERTY DEVL	-	2,067	152,000	-	152,000	152,000	-	0.0%
001.P2.559.030.45.00	RENTALS	-	-	700	700	-	700	-	0.0%
001.P2.559.030.46.00	INSURANCE	1,629	5,226	9,591	14,400	-	14,400	4,809	50.1%
Total Property Development/Strategic Planning		109,677	116,831	279,401	138,402	152,000	290,402	11,001	3.9%
Capital Outlay									
001.P2.594.060.71.00	CAPITAL LEASE - PRINCIPAL	123	-	-	-	-	-	-	0.0%
001.P2.594.060.81.00	CAPITAL LEASE - INTEREST	55	-	-	-	-	-	-	0.0%
Total Capital Outlay		178	-	-	-	-	-	-	0.0%
TOTAL PLANNING AND BUILDING		\$ 858,659	\$ 902,235	\$ 1,159,914	\$ 1,084,304	\$ 152,000	\$ 1,236,304	\$ 76,390	6.6%

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RECREATION

General Fund 001 Department R1

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
RECREATION								
Parks and Recreation Director	Non-Represented	1.00	0.80	0.80	0.80	0.80	0.80	0.00
Administrative Assistant - Recreation	Teamster	1.00	0.60	0.60	0.60	0.60	0.60	0.00
Administrative Assistant (PT)	Teamster	0.50	0.00	0.50	0.50	0.30	0.30	0.00
Swimming Pool Part time (Seasonal)	Hourly	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Public Works Director	Non-Represented	0.02	0.00	0.00	0.00	0.00	0.00	0.00
Total Recreation		5.52	4.40	4.90	4.90	4.70	4.70	0.00

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.

2023 Accomplishments:

- Launched Civic Rec an online registration and reservation program to support parks and recreation and aquatics center programs, rental facilities, and the RV Park.
- Worked 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.
- Worked with recreational youth sport leagues, W.F. West high school coaches, local businesses, and the Boys and Girl Scouts of America to provide thousands of children safe recreational opportunities using city facilities.
- Utilized volunteers to provide a grounds maintenance work party at the Vernetta Smith Timberland Library and to paint the exterior of the VR Lee Community Building, Hess Kitchen, and the Scout Lodge.
- Facilitated 22 tournaments at the Chehalis Sports Complex accommodating 339 teams with approximately 5,085 players and 15,255 spectators. Each player and spectator visited/played on multiple days during each tournament. The tournaments brought a minimum of 45,812 players/visitors to Chehalis. We had to cancel 5 tournaments due to lack of teams.
- Offered summer programs partnering with the Skyhawks Sports Academy from June thru August to offer a wide variety of activities including arts and crafts, soccer, baseball, basketball, flag football, volleyball, golf, frisbee, dodgeball, and capture the flag. There were 300 children who participated in one or more all-day and half-day camps offered over 9 weeks.
- Held the Music in the Park series on three consecutive Friday evenings in Recreation Park, providing free music entertainment for thousands of attendees.
- Partnered with the Lewis County PUD to offer a free Movie in the Park for approximately 500 spectators.
- The Shaw Aquatics accommodated 40,699 swimmers, averaging 473 visitors a day, 370 season passes were sold, and 961 children took swim lessons.
- Partnered with Lewis County Accessible Recreation, Lewis County Autism Coalition and Special Olympics to provide a Sensory Summer Day Camp for youth, a meeting space and athletic fields for youth and adults with special needs.

2024 Goals and Objectives:

- Continue to market and secure rental agreements for the use of the Chehalis Sports Complex for youth fastpitch and baseball user groups beginning in March through October.

- Continue an exceptional level of maintenance and up-keep at the Chehalis Sports Complex and Penny Playground to protect our community's investment as well as keeping them attractive and preferred destinations for hosting tournaments and providing youth entertainment that bring tourism to Chehalis.
- Maintain a high attendance level at the Shaw Aquatics Center by providing a beautifully maintained, safe, and fun environment.
- Continue to focus on offering a variety of special events for our local community and that also attracts 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.
- The City of Chehalis was awarded FY2023 Community Project Funding, a HUD-EDI grant in the amount of \$570,000 to build a parking lot across from the Shaw Aquatics Center to accommodate Recreation Park. Staff's goal is to complete the parking lot by May of 2024 before the Gail and Carolyn Shaw Aquatics Center opens in June.
- Assist with the Parks, Recreation and Open Space Plan revision as part of the City's Comprehensive Master Plan update.

RECREATION DEPARTMENT BUDGET SUMMARY

Recreation Department	2021	2022	2023	2023 YTD	2024	2024	2024	Change	
Primary Cost Summary	Actual	Actual	Amended Budget	8/31/2023	Recurring	One-Time	Adopted Budget	2024-2023	% Change
Wages	108,617	125,215	117,201	78,292	124,689	-	124,689	7,488	6.4%
Benefits	53,005	55,069	62,282	40,074	59,900	-	59,900	(2,382)	-3.8%
Wages -PT	86,492	114,338	136,100	114,798	142,200	-	142,200	6,100	4.5%
Benefits - PT	13,106	14,829	18,250	16,162	19,100	-	19,100	850	4.7%
Supplies	20,142	23,174	32,960	13,229	32,900	-	32,900	(60)	-0.2%
Services	57,718	134,397	121,990	85,114	137,200	-	137,200	15,210	12.5%
Long-Term Lease	2,754	1,243	-	1,633	2,240	-	2,240	2,240	0.0%
Total Expenditures	341,834	468,265	488,783	349,302	518,229	-	518,229	29,446	6.0%
Service Related Fees/Revenues									
Pool Activity	106,805	146,352	158,050	106,184	145,160	-	145,160	(12,890)	-9.5%
Recreation Classes	57,947	69,180	65,100	41,719	63,800	-	63,800	(1,300)	-2.0%
Tourney	-	8,615	5,000	473	6,800	-	6,800	1,800	36.0%
Concession	652	7,143	7,650	5,398	7,300	-	7,300	(350)	-7.1%
Donations	1,567	-	-	-	-	-	-	-	0.0%
Transfer In - Fund 107 LTAC	-	29,712	15,000	15,000	51,700	-	51,700	36,700	244.7%
Total Service Related Fees/Reven	166,971	261,002	250,800	168,774	274,760	-	274,760	23,960	10.6%
% of total expenditures	49%	56%	51%	48%	53%		53%	81%	
Funding from General Revenues	174,863	207,263	237,983	180,528	243,469	-	243,469	5,486	4.7%
	51%	44%	49%	52%	47%	0%	47%	19%	

FUND: 001 - GENERAL FUND		EXPENDITURES (R1)							
DEPARTMENT: R1 - RECREATION									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Recreation Administration									
001.R1.571.011.11.00	SALARIES AND WAGES	\$ 108,347	\$ 125,215	\$ 117,201	\$ 124,689	\$ -	\$ 124,689	\$ 7,488	6.4%
001.R1.571.011.11.05	SALARIES AND WAGES - PT	270	-	-	-	-	-	-	0.0%
001.R1.571.011.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
001.R1.571.011.21.00	PERSONNEL BENEFITS	51,922	54,149	61,282	58,700	-	58,700	(2,582)	-4.2%
001.R1.571.011.21.05	PERSONNEL BENEFITS - PT	23	-	-	-	-	-	-	0.0%
001.R1.571.011.31.00	OPERATING SUPPLIES	3,313	3,898	4,000	4,100	-	4,100	100	2.5%
001.R1.571.011.32.00	FUEL CONSUMED	-	-	500	500	-	500	-	0.0%
001.R1.571.011.35.00	SMALL TOOLS & MINOR EQUIPMENT	570	974	-	-	-	-	-	0.0%
001.R1.571.011.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
001.R1.571.011.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	76	-	3,200	-	3,200	3,200	0.0%
001.R1.571.011.42.00	COMMUNICATIONS	2,692	2,236	3,000	3,100	-	3,100	100	3.3%
001.R1.571.011.43.00	TRAVEL/HOTEL/PER DIEMS	133	174	500	500	-	500	-	0.0%
001.R1.571.011.44.00	ADVERTISING	-	-	-	-	-	-	-	0.0%
001.R1.571.011.45.00	RENTALS	149	425	1,700	1,800	-	1,800	100	5.9%
001.R1.571.011.46.00	INSURANCE	2,683	4,266	6,394	9,700	-	9,700	3,306	51.7%
001.R1.571.011.47.00	PUBLIC UTILITY SERVICE	-	8	-	-	-	-	-	0.0%
001.R1.571.011.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	-	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	1,336	1,225	1,000	1,000	-	1,000	-	0.0%
001.R1.571.011.49.00	MISCELLANEOUS	11	11	500	500	-	500	-	0.0%
001.R1.571.011.49.01	REGISTRATION	-	70	500	500	-	500	-	0.0%
001.R1.571.011.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	219	489	500	500	-	500	-	0.0%
001.R1.591.071.71.03	L/T LEASE - COPIER/PRINTER	2,576	1,243	-	2,240	-	2,240	2,240	0.0%
001.R1.594.071.71.00	CAPITAL LEASES-PRINCIPAL	123	-	-	-	-	-	-	0.0%
001.R1.594.071.81.00	CAPITAL LEASES-INTEREST	55	-	-	-	-	-	-	0.0%
Total Recreation Administration		174,422	194,459	197,577	211,529	-	211,529	13,952	7.1%
Recreation Services									
001.R1.571.020.11.00	SALARIES AND WAGES	-	-	-	-	-	-	-	0.0%
001.R1.571.020.11.05	SALARIES AND WAGES - PT	-	-	-	-	-	-	-	0.0%
001.R1.571.020.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
001.R1.571.020.12.05	OVERTIME - PT	-	-	-	-	-	-	-	0.0%
001.R1.571.020.21.00	PERSONNEL BENEFITS	-	-	-	-	-	-	-	0.0%
001.R1.571.020.21.05	PERSONNEL BENEFITS - PT	-	-	-	-	-	-	-	0.0%
001.R1.571.020.21.07	PERSONNEL BENEFITS - UI TAXES	-	-	-	-	-	-	-	0.0%
001.R1.571.020.31.00	OPERATING SUPPLIES	7,745	11,650	16,000	16,500	-	16,500	500	3.1%
001.R1.571.020.34.00	ITEMS PURCH'D FOR INV & RESALE	-	-	500	500	-	500	-	0.0%
001.R1.571.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,000	-	-	-	(1,000)	-100.0%
001.R1.571.020.41.00	PROFESSIONAL SERVICES	39,819	85,949	62,700	64,600	-	64,600	1,900	3.0%
001.R1.571.020.42.00	COMMUNICATIONS	304	220	410	400	-	400	(10)	-2.4%
001.R1.571.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	500	500	-	500	-	0.0%
001.R1.571.020.44.00	ADVERTISING	500	-	300	300	-	300	-	0.0%
001.R1.571.020.45.00	RENTALS	188	1,840	1,350	1,800	-	1,800	450	33.3%
001.R1.571.020.46.00	INSURANCE	36	-	40	-	-	-	(40)	-100.0%
001.R1.571.020.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	-	0.0%
001.R1.571.020.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	-	-	-	0.0%
001.R1.571.020.48.02	R & M - SOFTWARE/HARDWARE	-	5,698	7,500	7,700	-	7,700	200	2.7%
001.R1.571.020.49.00	MISCELLANEOUS	22	-	-	-	-	-	-	0.0%
001.R1.571.020.49.01	REGISTRATION	-	-	500	500	-	500	-	0.0%
001.R1.571.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-	0.0%
001.R1.571.020.49.98	REC PROGRAM SCHOLARSHIPS	-	-	-	-	-	-	-	0.0%
001.R1.571.020.40.03	EXTERNAL TAXES & OPER ASSESS	-	-	-	-	-	-	-	0.0%
Total Recreation Services		48,614	105,357	90,800	92,800	-	92,800	2,000	2.2%
Recreation Pool									
001.R1.571.022.11.05	SALARIES AND WAGES - PT	85,364	112,290	133,500	139,500	-	139,500	6,000	4.5%
001.R1.571.022.12.05	OVERTIME	1,128	2,048	2,600	2,700	-	2,700	100	3.8%
001.R1.571.022.21.05	PERSONNEL BENEFITS - PT	13,106	14,829	18,250	19,100	-	19,100	850	4.7%
001.R1.571.022.21.07	PERSONNEL BENEFITS - UI TAXES	1,060	-	-	-	-	-	-	0.0%
001.R1.571.022.24.00	UNIFORMS & CLOTHING	-	920	1,000	1,200	-	1,200	200	20.0%
001.R1.571.022.31.00	OPERATING SUPPLIES	8,514	3,849	8,760	9,000	-	9,000	240	2.7%
001.R1.571.022.34.00	ITEMS PURCH'D FOR INV & RESALE	-	2,056	2,200	2,300	-	2,300	100	4.5%
001.R1.571.022.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	747	-	-	-	-	-	0.0%
001.R1.571.022.40.03	EXTERNAL TAXES & OPER ASSESS	1,864	2,384	-	-	-	-	-	0.0%
001.R1.571.022.41.00	PROFESSIONAL SERVICES	-	141	350	400	-	400	50	14.3%
001.R1.571.022.42.00	COMMUNICATIONS	896	1,160	1,150	1,200	-	1,200	50	4.3%
001.R1.571.022.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	400	400	-	400	-	0.0%
001.R1.571.022.44.00	ADVERTISING	150	119	200	200	-	200	-	0.0%
001.R1.571.022.45.00	RENTALS	198	210	200	200	-	200	-	0.0%
001.R1.571.022.46.00	INSURANCE	5,921	6,672	10,096	15,300	-	15,300	5,204	51.5%
001.R1.571.022.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	-	0.0%
001.R1.571.022.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	-	-	-	0.0%
001.R1.571.022.48.02	R & M - SOFTWARE/HARDWARE	-	122	-	-	-	-	-	0.0%
001.R1.571.022.49.00	MISCELLANEOUS	77	-	850	900	-	900	50	5.9%
001.R1.571.022.49.01	REGISTRATION	520	902	500	500	-	500	-	0.0%
001.R1.571.022.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	350	400	-	400	50	14.3%
Total Recreation Pool		118,798	148,449	180,406	193,300	-	193,300	12,894	7.1%
Spectator/Community Events									
001.R1.573.090.31.00	OPERATING SUPPLIES	-	-	-	-	-	-	-	0.0%

FUND: 001 - GENERAL FUND		EXPENDITURES (R1)							
DEPARTMENT: R1 - RECREATION									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
001.R1.573.090.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-	-	-	0.0%
001.R1.573.090.49.00	PROF SVC - MUSIC-IN-THE-PARK	-	20,000	20,000	20,600	-	20,600	600	3.0%
Total Spectator/Community Events		-	20,000	20,000	20,600	-	20,600	600	3.0%
Capital Outlay									
001.R1.594.071.64.00	MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	0.0%
Total Capital Outlay		-	-	-	-	-	-	-	0.0%
TOTAL RECREATION		\$ 341,834	\$ 468,265	\$ 488,783	\$ 518,229	\$ -	\$ 518,229	\$ 29,446	6.0%

STREET FUND (003) (Formerly Dedicated Street Fund – 4% Sales Tax) Public Works Street Maintenance Divisions

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
STREETS								
Street/Stormwater Superintendent	Non-Represented	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Public Works Director	Non-Represented	0.08	0.20	0.20	0.20	0.20	0.20	0.00
Public Works Office Manager	Teamster	0.20	0.25	0.20	0.20	0.20	0.20	0.00
Planning and Building Manager	Non-Represented	0.10	0.00	0.00	0.00	0.00	0.00	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Vehicle Maintenance Tech. I	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	Teamster	0.10	0.00	0.00	0.00	0.06	0.06	0.00
Engineering Tech II	Teamster	0.10	0.12	0.12	0.12	0.06	0.06	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.06	0.06
Street/Storm Lead	Teamster	0.00	0.00	0.00	0.00	0.00	0.75	0.75
Equipment Operator II	Teamster	0.75	0.75	0.75	0.75	0.75	0.00	-0.75
Equipment Operator I	Teamster	0.75	0.75	0.75	0.75	0.75	0.75	0.00
Storm Collection Specialist	Teamster	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Property Maintenance Aide (seasonal)	Hourly	0.96	0.96	0.96	0.96	0.96	0.96	0.00
Traffic Control Technician	Teamster	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Streets		5.04	5.03	4.98	4.98	5.15	5.21	0.06

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.

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.

The "combined" Street Fund 003 includes the funding and purpose of the Dedicated Street Fund and Arterial Street Fund.

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, 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, pothole 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 Street Fund and the Storm Utility Fund.)

2023 Accomplishments:

- Continued the street oiling program.
- Continued crack sealing program.
- Continued to perform sign maintenance and repair as needed.
- Continued to respond to customer inquiries in a professional manner.
- Continued working on pothole repair and general street maintenance.
- Continued painting curb and pavement markings.
- Initiate and explore funding opportunities for the planning of Downtown Market Boulevard Reconstruction
- Secure funding for Main Street Resurfacing between BNSF R/R and I-5.
- Fully Develop Annual Safety Improvements Program.

2024 Goals and Objectives

- Begin a anti -ice program.
- Begin a proactive pre level program.
- Continue the chip seal program.
- Begin a roadside brushing program.
- Continue the crack seal program.
- Continue to move toward the MUTCD plan of retro-reflective signs.
- Continue to respond to customer needs within the city.
- Move to comprehensive plan to clean catch basins and insure proper drainage.
- Explore funding for quieter railroad crossings.
- Continue painting curbs and pavement markings.
- Continue working towards a comprehensive safety program.
- Continue to teach and mentor new employees with training.
- Purchase and replace a street sweeper (cost share 50/50 with the Stormwater Fund)*.
- Purchase and replace a skid steer (Street Fund share is 2/3 of the cost)*

*The budget for a street sweeper and a skid steer is in the Automotive/Equipment Reserve Fund (302).

The 2024 revenue sources include transfers in of **\$1,113,700** from the city's General Fund which includes the following:

- \$399,300 for approximate 6% of the 2024 projected local sales tax.
- \$714,400 for approximate 41% of the 2024 projected utility business tax.

STREET FUND (003)
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
Dedicated Street Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Licenses and Permits	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	0.0%
State Shared Revenues	-	147,700	175,939	108,537	144,448	(31,491)	-17.9%
Fees and Charges	-	-	5,000	-	5,000	-	0.0%
Interest Earnings	204	6,118	18,600	15,905	12,400	(6,200)	-33.3%
Miscellaneous	5,079	179	-	40	-	-	0.0%
Transfers in	145,262	936,711	1,039,105	581,015	1,113,700	74,595	7.2%
TOTAL REVENUES	\$ 150,545	\$1,090,708	\$1,238,644	\$ 705,522	\$1,275,548	\$ 36,904	3.0%
EXPENDITURES							
Salaries and Wages	\$ -	\$ 310,480	\$ 317,313	\$ 211,229	\$ 376,416	\$ 59,103	18.6%
Benefits	-	138,611	168,402	104,618	186,859	18,457	11.0%
Supplies	18,489	249,096	433,912	163,941	454,600	20,688	4.8%
Services	4,031	164,539	289,663	186,050	335,801	46,138	15.9%
Capital Outlay	-	-	228,950	11,744	85,500	(143,450)	-62.7%
Debt Service	28,520	43,844	43,205	28,790	37,431	(5,774)	-13.4%
TOTAL EXPENDITURES	\$ 51,040	\$ 906,570	\$1,481,445	\$ 706,372	\$1,476,607	\$ (4,838)	-0.3%
Increase (Decrease) in Fund Balance	99,505	184,138	(242,801)	(850)	(201,059)	41,742	-17.2%
Beginning Cash, January 1	188,475	287,980	472,118	472,118	229,317	(242,801)	-51.4%
ENDING CASH, DECEMBER 31	\$ 287,980	\$ 472,118	\$ 229,317	\$ 471,268	\$ 28,258	\$ (201,059)	-87.7%

FUND: 003 - STREET FUND REVENUES (003)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Business License & Permit Fees									
003.322.040.00	RIGHT-OF-WAY OCCUPANCY PERMIT	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	0.0%
Total Business License & Permit Fees		-	-	5,000	5,000	-	5,000	-	0.0%
Intergovernmental Revenues									
003.333.397.03	FEMA DISASTER GRANT	-	-	12,900	-	-	-	(12,900)	-100.0%
003.334.003.10	STATE GRANT - ECOLOGY	-	-	11,025	-	-	-	(11,025)	-100.0%
003.336.000.71	MULTIMODAL TRANSPORTATION	-	9,681	9,575	9,472	-	9,472	(103)	-1.1%
003.336.000.87	MOTOR VEHICLE FUEL TAX - CITIES	-	138,019	142,439	134,976	-	134,976	(7,463)	-5.2%
Total Intergovernmental Revenues		-	147,700	175,939	144,448	-	144,448	(31,491)	-17.9%
Miscellaneous Revenue									
003.361.011.00	INTEREST EARNINGS	204	6,118	18,600	12,400	-	12,400	(6,200)	-33.3%
003.362.010.00	EQUIPMENT/VEHICLE RENTAL	5,079	-	-	-	-	-	-	0.0%
003.369.010.00	SALE OF SCRAP OR JUNK	-	179	-	-	-	-	-	0.0%
Total Miscellaneous Revenue		5,283	6,297	18,600	12,400	-	12,400	(6,200)	-33.3%
Transfers In									
003.397.000.01	TRANSFER IN - FUND 001 - SALES TAX	145,262	251,383	243,720	399,300	-	399,300	155,580	63.8%
003.397.000.02	TRANSFER IN - FUND 102	-	90,828	6,027	-	-	-	(6,027)	-100.0%
003.397.000.09	TRANSFER IN - FUND 199	-	-	188,950	-	-	-	(188,950)	-100.0%
003.397.001.01	TRANSFER IN - FUND 001 - UTILITY TAX	-	594,500	600,408	714,400	-	714,400	113,992	19.0%
Total Transfers In		145,262	936,711	1,039,105	1,113,700	-	1,113,700	74,595	7.2%
TOTAL REVENUES		\$ 150,545	\$ 1,090,708	\$ 1,238,644	\$ 1,275,548	\$ -	\$ 1,275,548	\$ 36,904	3.0%
BEGINNING CASH, JANUARY 1		\$ 188,475	\$ 287,980	\$ 472,118	\$ 229,317	\$ -	\$ 229,317	\$ (242,801)	-51.4%
TOTAL APPROPRIATION		\$ 339,020	\$ 1,378,688	\$ 1,710,762	\$ 1,504,865	\$ -	\$ 1,504,865	\$ (205,897)	-12.0%

FUND: 003 - STREET FUND		EXPENDITURES (003)						
DEPARTMENT: VARIOUS								
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023 % Change
EXPENDITURES								
Street Administration (01)								
003.01.543.010.11.00	SALARIES AND WAGES	\$ -	\$ 62,928	\$ 78,931	\$ 84,389	\$ -	\$ 84,389	\$ 5,458 6.9%
003.01.543.010.11.02	SALARIES & WAGES - ADMIN	-	10,592	11,897	12,030	-	12,030	133 1.1%
003.01.543.010.12.02	OVERTIME - ADMIN	-	12	-	-	-	-	- 0.0%
003.01.543.010.21.00	PERSONNEL BENEFITS	-	25,228	34,435	36,922	-	36,922	2,487 7.2%
003.01.543.010.21.02	PERSONNEL BENEFITS - ADMIN	-	4,230	4,507	7,947	-	7,947	3,440 76.3%
003.01.543.010.31.00	OFFICE & OPERATING SUPPLIES	-	1,546	2,400	2,500	-	2,500	100 4.2%
003.01.543.010.32.00	FUEL CONSUMED	-	485	2,400	2,900	-	2,900	500 20.8%
003.01.543.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	644	4,460	1,500	-	1,500	(2,960) -66.4%
003.01.543.010.40.03	EXTERNAL TAXES & OPER ASSESS	-	1,673	2,500	2,600	-	2,600	100 4.0%
003.01.543.010.40.16	INTERGOVT SVCS - LC EMERGENCY MGMT	-	3,787	-	-	-	-	- 0.0%
003.01.543.010.41.00	PROFESSIONAL SERVICES	-	119	500	500	-	500	- 0.0%
003.01.543.010.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	-	-	200	-	200	200 0.0%
003.01.543.010.42.00	COMMUNICATIONS	-	4,584	4,850	5,000	-	5,000	150 3.1%
003.01.543.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	104	565	1,000	-	1,000	435 77.0%
003.01.543.010.44.00	ADVERTISING	-	1,055	1,250	1,300	-	1,300	50 4.0%
003.01.543.010.46.00	INSURANCE	-	21,041	28,159	39,400	-	39,400	11,241 39.9%
003.01.543.010.47.00	PUBLIC UTILITY SERVICE	-	1,174	2,070	2,100	-	2,100	30 1.4%
003.01.543.010.47.03	PUBLIC UTILITY SERVICE - CITY	-	2,083	2,470	2,500	-	2,500	30 1.2%
003.01.543.010.48.00	REPAIR & MAINT- FACILITIES	-	-	1,050	1,100	-	1,100	50 4.8%
003.01.543.010.48.01	REPAIR & MAINT - EQUIPMENT	-	657	-	-	-	-	- 0.0%
003.01.543.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	2,127	750	400	-	400	(350) -46.7%
003.01.543.010.49.00	MISCELLANEOUS	-	-	310	300	-	300	(10) -3.2%
003.01.543.010.49.01	REGISTRATION	-	1,100	1,000	1,500	-	1,500	500 50.0%
003.01.543.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	61	545	-	1,200	-	1,200	1,200 0.0%
003.01.543.010.49.04	GOVT PERMIT/CERTIFICATION/RECORDING	-	125	-	-	-	-	- 0.0%
003.02.594.044.63.00	OTHER IMPROVEMENTS	-	-	-	-	60,000	60,000	60,000 0.0%
003.01.594.044.64.00	MACHINERY & EQUIPMENT	-	-	188,950	-	-	-	(188,950) -100.0%
Total Street Administration		61	145,839	373,454	207,288	60,000	267,288	(106,166) -28.4%
Engineering (02)								
003.02.544.020.11.00	SALARIES AND WAGES	-	5,486	8,234	9,235	-	9,235	1,001 12.2%
003.02.544.020.12.00	OVERTIME	-	145	-	-	-	-	- 0.0%
003.02.544.020.21.00	PERSONNEL BENEFITS	-	3,011	4,221	4,566	-	4,566	345 8.2%
003.02.544.020.24.00	UNIFORMS & CLOTHING	-	28	29	36	-	36	7 24.1%
003.02.544.020.31.00	OFFICE & OPERATING SUPPLIES	-	362	300	300	-	300	- 0.0%
003.02.544.020.32.00	FUEL CONSUMED	8	155	312	300	-	300	(12) -3.8%
003.02.544.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	185	380	400	-	400	20 5.3%
003.02.544.020.41.00	PROFESSIONAL SERVICES	-	118	200	200	-	200	- 0.0%
003.02.544.020.41.30	PROF. SERVICES - COPIER MAINT/PRINT	-	15	-	50	-	50	50 0.0%
003.02.544.020.42.00	COMMUNICATIONS	-	213	60	100	-	100	40 66.7%
003.02.544.020.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	160	500	-	500	340 212.5%
003.02.544.020.44.00	ADVERTISING	-	-	80	100	-	100	20 25.0%
003.02.544.020.45.00	RENTALS	-	38	-	51	-	51	51 0.0%
003.02.544.020.46.00	INSURANCE	-	267	404	600	-	600	196 48.5%
003.02.544.020.48.01	REPAIR & MAINT - EQUIPMENT	-	38	70	100	-	100	30 42.9%
003.02.544.020.48.02	R & M - SOFTWARE/HARDWARE	-	623	90	100	-	100	10 11.1%
003.02.544.020.49.01	REGISTRATION	-	170	130	100	-	100	(30) -23.1%
003.02.544.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	411	1,080	1,100	-	1,100	20 1.9%
003.02.591.048.71.03	L-T LEASE - COPIER/PRINTER	-	1,023	420	1,910	-	1,910	1,490 354.8%
003.02.594.044.64.00	MACHINERY & EQUIPMENT	-	-	10,000	-	5,500	5,500	(4,500) -45.0%
Total Engineering		8	12,288	26,170	19,748	5,500	25,248	(922) -3.5%
Roadway (03)								
003.03.542.030.11.00	SALARIES AND WAGES	-	167,423	146,344	156,182	-	156,182	9,838 6.7%
003.03.542.030.11.05	SALARIES AND WAGES - PT	-	11,763	28,200	40,900	-	40,900	12,700 45.0%
003.03.542.030.11.06	SALARIES AND WAGES - VEH MECH	-	378	9,961	1,900	-	1,900	(8,061) -80.9%
003.03.542.030.12.00	OVERTIME	-	1,816	1,500	2,200	-	2,200	700 46.7%
003.03.542.030.12.06	OVERTIME - VEH MECH	-	93	2,000	-	-	-	(2,000) -100.0%
003.03.542.030.21.00	PERSONNEL BENEFITS	-	72,959	86,714	95,633	-	95,633	8,919 10.3%
003.03.542.030.21.05	PERSONNEL BENEFITS - PT	-	1,510	4,900	3,700	-	3,700	(1,200) -24.5%
003.03.542.030.21.06	PERSONNEL BENEFITS - VEH MECH	-	98	-	400	-	400	400 0.0%
003.03.542.030.24.00	UNIFORMS & CLOTHING	-	934	380	300	-	300	(80) -21.1%
003.03.542.030.31.00	OFFICE & OPERATING SUPPLIES	-	47,511	152,160	156,700	-	156,700	4,540 3.0%
003.03.542.030.32.00	FUEL CONSUMED	1,860	22,373	12,600	13,000	-	13,000	400 3.2%
003.03.542.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	433	1,050	2,000	-	2,000	950 90.5%
003.03.542.030.41.00	PROFESSIONAL SERVICES	-	11	8,000	8,200	-	8,200	200 2.5%
003.03.542.030.42.00	COMMUNICATIONS	-	22	230	200	-	200	(30) -13.0%
003.03.542.030.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	-	1,500	-	1,500	1,500 0.0%
003.03.542.030.44.00	ADVERTISING	-	178	500	500	-	500	- 0.0%
003.03.542.030.45.00	RENTALS	-	8,093	9,000	15,000	-	15,000	6,000 66.7%
003.03.542.030.46.00	INSURANCE	-	-	-	-	-	-	- 0.0%
003.03.542.030.47.00	PUBLIC UTILITY SERVICE	-	30	27,670	10,000	-	10,000	(17,670) -63.9%
003.03.542.030.47.03	PUBLIC UTILITY SERVICE - CITY	-	-	-	-	-	-	- 0.0%
003.03.542.030.48.00	REPAIR & MAINT- FACILITIES	-	-	18,050	18,600	-	18,600	550 3.0%
003.03.542.030.48.01	REPAIR & MAINT - EQUIPMENT	19	-	-	-	-	-	- 0.0%
003.03.542.030.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	-	81	-	-	-	-	- 0.0%
003.03.542.030.49.01	REGISTRATION	-	-	5,000	5,200	-	5,200	200 4.0%
003.K1.542.030.31.00	OFFICE & OPERATING SUPPLIES	6,472	-	-	-	-	-	- 0.0%
Total Roadway		8,351	335,706	514,259	532,115	-	532,115	17,856 3.5%

FUND: 003 - STREET FUND		EXPENDITURES (003)						
DEPARTMENT: VARIOUS								
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023 % Change
Roadway Chip-Sealing (04)								
003.04.542.030.31.00	OFFICE & OPERATING SUPPLIES	-	102,203	125,000	128,800	-	128,800	3,800 3.0%
003.04.542.030.45.00	RENTALS	-	8,497	15,000	20,000	-	20,000	5,000 33.3%
003.04.542.030.48.00	REPAIR & MAINT. - FACILITIES	-	3,459	-	25,000	-	25,000	25,000 0.0%
003.04.591.095.71.00	PRINCIPAL - CHIP SPREADER	-	39,314	40,785	34,961	-	34,961	(5,824) -14.3%
003.04.592.095.81.00	INTEREST - CHIP SPREADER	-	3,507	2,000	560	-	560	(1,440) -72.0%
003.K1.591.095.71.00	PRINCIPAL - CHIP SPREADER	25,298	-	-	-	-	-	- 0.0%
003.K1.592.095.81.00	INTEREST - CHIP SPREADER	3,222	-	-	-	-	-	- 0.0%
Total Roadway Chip-Sealing		28,520	156,980	182,785	209,321	-	209,321	26,536 14.5%
Bridges/Structures (05)								
003.05.542.050.41.00	PROFESSIONAL SERVICES	-	-	17,500	21,000	-	21,000	3,500 20.0%
003.K1.542.050.41.00	PROFESSIONAL SERVICES	3,927	9,536	-	-	-	-	- 0.0%
Total Bridges/Structures		3,927	9,536	17,500	21,000	-	21,000	3,500 20.0%
Street Lighting (06)								
003.06.542.063.31.00	OFFICE & OPERATING SUPPLIES	-	76	24,000	24,700	-	24,700	700 2.9%
003.06.542.063.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	- 0.0%
003.06.542.063.47.00	PUBLIC UTILITY SERVICE	-	77,712	85,150	87,700	-	87,700	2,550 3.0%
003.06.542.063.48.00	REPAIR & MAINT- FACILITIES	-	1,488	12,500	12,900	-	12,900	400 3.2%
003.06.542.063.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	-	15,000	15,000	15,000 0.0%
Total Street Lighting		-	79,276	121,650	125,300	15,000	140,300	18,650 15.3%
Traffic Control Devices (07)								
003.07.542.064.11.00	SALARIES AND WAGES	-	2,308	-	-	-	-	- 0.0%
003.07.542.064.11.05	SALARIES AND WAGES - PT	-	-	-	-	-	-	- 0.0%
003.07.542.064.12.00	OVERTIME	-	-	750	800	-	800	50 6.7%
003.07.542.064.12.06	OVERTIME - VEH MECH	-	-	500	500	-	500	- 0.0%
003.07.542.064.21.00	PERSONNEL BENEFITS	-	482	-	-	-	-	- 0.0%
003.07.542.064.21.05	PERSONNEL BENEFITS-PT	-	-	-	-	-	-	- 0.0%
003.07.542.064.31.00	OFFICE & OPERATING SUPPLIES	-	30,132	43,200	50,000	-	50,000	6,800 15.7%
003.07.542.064.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,000	1,000	-	1,000	- 0.0%
003.07.542.064.40.03	EXTERNAL TAXES & OPER ASSESS	-	15	-	-	-	-	- 0.0%
003.07.542.064.41.00	PROFESSIONAL SERVICES	-	8,745	15,000	15,500	-	15,500	500 3.3%
003.07.542.064.45.00	RENTALS	-	7,945	-	-	-	-	- 0.0%
003.07.542.064.47.00	PUBLIC UTILITY SERVICE	-	-	10,200	10,500	-	10,500	300 2.9%
003.07.542.064.48.00	REPAIR & MAINT- FACILITIES	-	-	5,000	5,200	-	5,200	200 4.0%
003.07.595.064.63.00	OTHER IMPROVEMENTS -TRAFFIC CONTROL	-	-	-	2,000	-	2,000	2,000 0.0%
003.K1.542.064.31.00	OFFICE & OPERATING SUPPLIES	10,149	-	-	-	-	-	- 0.0%
003.K1.542.064.40.03	EXTERNAL TAXES & OPER ASSESS	24	-	-	-	-	-	- 0.0%
Total Traffic Control Devices		10,173	49,627	75,650	85,500	-	85,500	9,850 13.0%
Snow & Ice Control (08)								
003.08.542.066.11.00	SALARIES AND WAGES	-	2,702	-	-	-	-	- 0.0%
003.08.542.066.12.00	OVERTIME	-	2,263	2,300	3,400	-	3,400	1,100 47.8%
003.08.542.066.12.06	OVERTIME - VEH MECH	-	-	400	400	-	400	- 0.0%
003.08.542.066.21.00	PERSONNEL BENEFITS	-	1,040	-	-	-	-	- 0.0%
003.08.542.066.31.00	OFFICE & OPERATING SUPPLIES	-	-	600	-	-	-	(600) -100.0%
003.08.542.066.48.00	REPAIR & MAINT- FACILITIES	-	-	500	500	-	500	- 0.0%
003.08.542.066.48.01	REPAIR & MAINT - EQUIPMENT	-	-	-	1,000	-	1,000	1,000 0.0%
003.08.594.042.48.01	MACHINERY & EQUIP	-	-	-	-	20,000	20,000	20,000 0.0%
Total Snow & Ice Control		-	6,005	3,800	5,300	20,000	25,300	21,500 565.8%
Roadside (ROW) (09)								
003.09.542.070.31.00	OFFICE & OPERATING SUPPLIES	-	543	-	-	-	-	- 0.0%
003.09.542.070.41.00	PROFESSIONAL SERVICES	-	-	5,150	5,300	-	5,300	150 2.9%
Total Roadside (ROW)		-	543	5,150	5,300	-	5,300	150 2.9%
Vehicle Maintenance Shop (10)								
003.10.518.032.11.06	SALARIES AND WAGES - VEH MECH	-	42,571	26,296	64,480	-	64,480	38,184 145.2%
003.10.518.032.21.06	PERSONNEL BENEFITS - VEH MECH	-	28,856	32,876	37,055	-	37,055	4,179 12.7%
003.10.518.032.24.06	UNIFORMS & CLOTHING	-	235	340	300	-	300	(40) -11.8%
003.10.518.032.31.01	OFFICE & OPERATING SUPPLIES - STR VEH	-	13,506	21,480	22,100	-	22,100	620 2.9%
003.10.518.032.31.02	OFFICE & OPERATING SUPPLIES - CITYWIDE	-	20,445	25,560	26,300	-	26,300	740 2.9%
003.10.518.032.32.00	FUEL CONSUMED	-	-	960	1,000	-	1,000	40 4.2%
003.10.518.032.35.02	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,050	1,100	-	1,100	50 4.8%
003.10.518.032.41.02	PROFESSIONAL SERVICES	-	1,221	1,000	1,000	-	1,000	- 0.0%
003.10.518.032.42.00	COMMUNICATIONS	-	109	500	500	-	500	- 0.0%
003.10.518.032.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	250	300	-	300	50 20.0%
003.10.518.030.47.02	PUBLIC UTILITY SERVICE	-	492	-	-	-	-	- 0.0%
003.10.518.032.48.00	REPAIR & MAINT- FACILITIES	-	-	10,000	-	-	-	(10,000) -100.0%
003.10.518.032.48.01	REPAIR & MAINT- EQUIPMENT	-	1,493	6,180	6,400	-	6,400	220 3.6%
003.10.518.032.48.02	REPAIR & MAINT- IT SOFTWARE/HARDWARE	-	304	-	-	-	-	- 0.0%
003.10.518.032.49.00	MISCELLANEOUS	-	-	260	300	-	300	40 15.4%
003.10.518.032.49.01	REGISTRATION	-	199	-	-	-	-	- 0.0%
003.10.518.032.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	1,339	4,275	4,400	-	4,400	125 2.9%
003.10.594.018.64.00	MACHINERY & EQUIP	-	-	30,000	-	-	-	(30,000) -100.0%
Total Vehicle Maintenance Shop		-	110,770	161,027	165,235	-	165,235	4,208 2.6%
Special Purpose Path/Trail (11)								
003.11.542.061.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	- 0.0%

FUND: 003 - STREET FUND		EXPENDITURES (003)						
DEPARTMENT: VARIOUS								
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023 % Change
Total Special Purpose Path/Trail		-	-	-	-	-	-	- 0.0%
TOTAL EXPENDITURES		\$ 51,040	\$ 906,570	\$ 1,481,445	\$ 1,376,107	\$ 100,500	\$ 1,476,607	\$ (4,838) -0.3%
ENDING CASH, DECEMBER 31		\$ 287,980	\$ 472,118	\$ 229,317	\$ 28,258	-	\$ 28,258	\$ (201,059) -87.7%
TOTAL APPROPRIATION		\$ 339,020	\$ 1,378,688	\$ 1,710,762	\$ 1,404,365	\$ 100,500	\$ 1,504,865	\$ (205,897) -12.0%

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BUILDING ABATEMENT FUND (004)

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 (004) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Building Abatement Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	%Change
REVENUE SOURCE							
Interest Earnings	\$ 45	\$ 740	\$ 50	\$ 1,564	\$ 1,200	\$ 1,150	2300.0%
Transfers in	-	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 45	\$ 740	\$ 50	\$ 1,564	\$ 1,200	\$ 1,150	2300.0%
EXPENDITURES							
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers out	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Increase (Decrease) in Fund Balance	45	740	50	1,564	1,200	1,150	2300.0%
Beginning Cash, January 1	51,614	51,659	52,399	52,399	52,449	50	0.1%
ENDING CASH, DECEMBER 31	\$ 51,659	\$ 52,399	\$ 52,449	\$ 53,963	\$ 53,649	\$ 1,200	2.3%

FUND: 004 - BUILDING ABATEMENT FUND					REVENUES (004)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
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	45	740	50	1,200	-	1,200	1,150	2300.0%
Total Interest Earnings		45	740	50	1,200	-	1,200	1,150	2300.0%
Transfers In									
004.397.000.01	TRANSFER IN - FUND 001	-	-	-	-	-	-	-	0.0%
Total Transfers In		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 45	\$ 740	\$ 50	\$ 1,200	\$ -	\$ 1,200	\$ 1,150	2300.0%
BEGINNING CASH, JANUARY 1		\$ 51,614	\$ 51,659	\$ 52,399	\$ 52,449	\$ -	\$ 52,449	\$ 50	0.1%
TOTAL APPROPRIATION		\$ 51,659	\$ 52,399	\$ 52,449	\$ 53,649	\$ -	\$ 53,649	\$ 1,200	2.3%

FUND: 004 - BUILDING ABATEMENT FUND EXPENDITURES (004)									
DEPARTMENT: 59 - BUILDING ABATEMENT									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Operations									
004.59.559.030.31.00	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
004.59.559.030.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-	-	-	0.0%
004.59.559.030.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
Total Operations		-	-	-	-	-	-	-	0.0%
Transfers Out									
004.59.597.000.05.01	TRANSFER OUT - 001	-	-	-	-	-	-	-	0.0%
Total Transfers Out		-	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
ENDING CASH, DECEMBER 31		\$ 51,659	\$ 52,399	\$ 52,449	\$ 53,649	\$ -	\$ 53,649	\$ 1,200	2.3%
TOTAL APPROPRIATION		\$ 51,659	\$ 52,399	\$ 52,449	\$ 53,649	\$ -	\$ 53,649	\$ 1,200	2.3%

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ARTERIAL STREET FUND (102)

Fund 102 Department 03

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 Starting in 2023:

In 2022, Arterial Street Fund was consolidated to the Street Fund 003 (formerly Dedicated Street Fund – 4% Sales Tax). In 2023 the residual fund balance was transfer to the Street Fund (003), and the Arterial Street Fund was closed out.

ARTERIAL STREET FUND (102) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Arterial Street Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
State Shared Revenues	\$ 142,859	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	90	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 142,949	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
EXPENDITURES							
Salaries & Wages	\$ 29,743	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	26,137	-	-	-	-	-	0.0%
Supplies	86,826	-	-	-	-	-	0.0%
Services	1,916	-	-	-	-	-	0.0%
Transfer out	-	90,828	6,027	6,027	-	(6,027)	-100.0%
TOTAL EXPENDITURES	\$ 144,622	\$ 90,828	\$ 6,027	\$ 6,027	\$ -	\$ (6,027)	-100.0%
Increase (Decrease) in Fund Balance	(1,673)	(90,828)	(6,027)	(6,027)	-	6,027	-100.0%
Beginning Cash, January 1	98,528	96,855	6,027	6,027	-	(6,027)	-100.0%
ENDING CASH, DECEMBER 31	\$ 96,855	\$ 6,027	\$ -	\$ -	\$ -	\$ -	0.0%

FUND: 102 - ARTERIAL STREET FUND					REVENUES (102)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenues									
102.333.021.01	US TREASURY CARES FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
102.334.003.60	DEPT OF TRANSPORTATION	-	-	-	-	-	-	-	0.0%
102.336.000.87	MOTOR VEHICLE FUEL TAX - CITIES	142,859	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		142,859	-	-	-	-	-	-	0.0%
Interest Earnings									
102.361.011.00	INTEREST EARNINGS	90	-	-	-	-	-	-	0.0%
Total Interest Earnings		90	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 142,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
BEGINNING CASH, JANUARY 1		\$ 98,528	\$ 96,855	\$ 6,027	\$ -	\$ -	\$ -	\$ (6,027)	-100.0%
TOTAL APPROPRIATION		\$ 241,477	\$ 96,855	\$ 6,027	\$ -	\$ -	\$ -	\$ (6,027)	-100.0%

FUND:		102- ARTERIAL STREET FUND			EXPENDITURES (102)				
DEPARTMENT:		03 - ARTERIAL STREET							
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Roadway									
102.03.542.G30.11.00	SALARIES AND WAGES	\$ 29,344	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
102.03.542.G30.11.05	SALARIES AND WAGES-PT	399	-	-	-	-	-	-	0.0%
102.03.542.G30.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
102.03.542.G30.21.00	PERSONNEL BENEFITS	25,847	-	-	-	-	-	-	0.0%
102.03.542.G30.21.05	PERSONNEL BENEFITS-PT	55	-	-	-	-	-	-	0.0%
102.03.542.G30.24.00	UNIFORMS & CLOTHING	235	-	-	-	-	-	-	0.0%
102.03.542.G30.31.00	OFFICE & OPERATING SUPPLIES	86,826	-	-	-	-	-	-	0.0%
102.03.542.G30.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
102.03.542.G30.44.00	ADVERTISING	-	-	-	-	-	-	-	0.0%
102.03.542.G30.46.00	INSURANCE	1,916	-	-	-	-	-	-	0.0%
102.03.542.G30.49.00	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
Total Roadway		144,622	-	-	-	-	-	-	0.0%
Capital Outlays									
102.03.595.030.65.00	CONSTRUCTION PROJECTS - ROADWAY	-	-	-	-	-	-	-	0.0%
102.03.595.050.65.00	CONSTRUCTION PROJECTS-BRIDGE	-	-	-	-	-	-	-	0.0%
Total Capital Outlays		-	-	-	-	-	-	-	0.0%
Transfers Out									
102.03.597.000.05.31	TRANSFER OUT - 301 FUND	-	-	-	-	-	-	-	0.0%
102.03.597.000.05.03	TRANSFER OUT - 003 FUND	-	90,828	6,027	-	-	-	(6,027)	-100.0%
Total Transfers Out		-	90,828	6,027	-	-	-	(6,027)	-100.0%
TOTAL EXPENDITURES		\$ 144,622	\$ 90,828	\$ 6,027	\$ -	\$ -	\$ -	\$ (6,027)	-100.0%
ENDING CASH, DECEMBER 31		\$ 98,528	\$ 6,027	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL APPROPRIATION		\$ 243,150	\$ 96,855	\$ 6,027	\$ -	\$ -	\$ -	\$ (6,027)	-100.0%

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TRANSPORTATION BENEFIT DISTRICT(TBD) (103)

TBD Fund 103 Department PW Street 03

Employees:

Department / Classification	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted	Amended		2024-
					Budget	Budget	Adopted	2023
TRANSPORTATION BENEFIT DISTRICT (TBD)								
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.16	0.16	0.16	0.00
Total Transportation Benefit District		0.00	0.00	0.00	0.16	0.16	0.16	0.00

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.

2023 Accomplishments:

- West Main Street Phase II road improvements completed.
- City wide paving and striping.
- NW Louisiana roundabout repair completed.
- Completion of pre-level of roads throughout City
- Planning for Annual Safety Improvements Project.
- Installation of new push-to-cross crosswalk signals to improve pedestrian safety.
- Selection of consultant for Downtown Market Rejuvenation Project.

2024 Goals and Objectives:

- Explore funding opportunities for Downtown Market Rejuvenation Project
- Secure funding for National Ave Phase II grind and inlay.
- Secure funding for sidewalk connectivity on 13th St.
- Complete feasibility study for Downtown Rejuvenation Project.
- Continue annual pre-level and chip seal program.
- Explore implementation of street anti ice program.
- Implement Annual Safety Improvements Project.
- Annual Safety Improvements Project consisting of installing parking stops in areas of angled parking to prevent collisions with pedestrians on sidewalk, installation of flashing crosswalk signals, and guardrail installation.

TRANSPORTATION BENEFIT DISTRICT FUND (103)
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
Transportation Benefit District Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Sales Tax - TBD	\$ 1,365,827	\$ 1,477,014	\$ 1,434,900	\$ 1,027,579	\$ 1,564,000	\$ 129,100	9.0%
Intergovernmental Grants	15,925	982,622	7,920	7,919	-	(7,920)	-100.0%
Interest Earnings	2,833	44,503	103,000	80,999	73,800	(29,200)	-28.3%
TOTAL REVENUES	\$ 1,384,585	\$ 2,504,139	\$ 1,545,820	\$ 1,116,497	\$ 1,637,800	\$ 91,980	6.0%
EXPENDITURES							
Salaries & Wages	\$ -	\$ -	\$ 3,300	\$ -	\$ 13,991	10,691	324.0%
Benefits	-	-	1,900	-	7,897	5,997	315.6%
Supplies	12,185	12,412	100,000	19,209	168,000	68,000	68.0%
Services	-	102	-	10,428	-	-	0.0%
Capital Outlay	1,405,864	1,928,557	1,736,110	1,129,226	1,232,100	(504,010)	-29.0%
TOTAL EXPENDITURES	\$ 1,418,049	\$ 1,941,071	\$ 1,841,310	\$ 1,158,863	\$ 1,421,988	\$ (419,322)	-22.8%
Increase (Decrease) in Fund Balance	(33,464)	563,068	(295,490)	(42,366)	215,812	511,302	-173.0%
Beginning Cash, January 1	3,105,161	3,071,697	3,634,765	3,634,765	3,339,275	(295,490)	-8.1%
ENDING CASH, DECEMBER 31	\$ 3,071,697	\$ 3,634,765	\$ 3,339,275	\$ 3,592,399	\$ 3,555,087	\$ 215,812	6.5%

FUND: 103 - TRANSPORTATION BENEFIT DISTRICT FUND					REVENUES (103)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Sales Tax									
103.313.021.00	PUBLIC TRANSPORTATION TAX - TBD	\$ 1,365,827	\$ 1,477,014	\$ 1,434,900	\$ 1,564,000	\$ -	\$ 1,564,000	\$ 129,100	9.0%
Total Sales Tax		1,365,827	1,477,014	1,434,900	1,564,000	-	1,564,000	129,100	9.0%
Intergovernmental Revenues									
103.333.020.20	DOT/FEDERAL HWY ADMIN	15,925	-	-	-	-	-	-	0.0%
103.334.003.82	STATE GRANT - TIB	-	982,622	7,920	-	-	-	(7,920)	-100.0%
Total Intergovernmental Revenues		15,925	982,622	7,920	-	-	-	(7,920)	-100.0%
Interest Earnings									
103.361.011.00	INTEREST EARNINGS	2,833	44,503	103,000	73,800	-	73,800	(29,200)	-28.3%
Total Interest Earnings		2,833	44,503	103,000	73,800	-	73,800	(29,200)	-28.3%
Transfers In									
103.397.000.01	TRANSFER IN - FUND 001	-	-	-	-	-	-	-	0.0%
Total Transfers In		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 1,384,585	\$ 2,504,139	\$ 1,545,820	\$ 1,637,800	\$ -	\$ 1,637,800	\$ 91,980	6.0%
BEGINNING CASH, JANUARY 1		\$ 3,105,161	\$ 3,071,697	\$ 3,634,765	\$ 3,339,275	\$ -	\$ 3,339,275	\$ (295,490)	-8.1%
TOTAL REVENUE APPROPRIATION		\$ 4,489,746	\$ 5,575,836	\$ 5,180,585	\$ 4,977,075	\$ -	\$ 4,977,075	\$ (203,510)	-3.9%

FUND: 103- TRANSPORTATION BENEFIT DISTRICT (TBD)					EXPENDITURES (103)				
DEPARTMENTS: VARIOUS (01, 03)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
General Administration									
103.01.543.010.49.07	MISCELLANEOUS - BANK FEES	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total General Administration		-	102	-	-	-	-	-	0.0%
City-wide Preservation									
103.03.542.030.31.00	OFFICE & OPERATING SUPPLIES	10,175	8,171	100,000	103,000	65,000	168,000	68,000	68.0%
103.03.542.040.41.00	PROFESSIONAL SERVICES	2,010	4,240	-	-	-	-	-	0.0%
103.03.542.050.48.00	REPAIRS & MAINT - FACILITIES	-	-	-	-	-	-	-	0.0%
Total City-Wide Preservation		12,185	12,411	100,000	103,000	65,000	168,000	68,000	68.0%
Administration									
103.03.543.010.11.00	SALARIES AND WAGES	-	-	3,300	13,991	-	13,991	10,691	324.0%
103.03.543.010.21.00	PERSONNEL BENEFITS	-	-	1,900	7,897	-	7,897	5,997	315.6%
Total Administration		-	-	-	21,888	-	21,888	5,997	0.0%
Bridges/Structure Maintenance									
103.03.542.050.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
Total Bridges/Structure Maintenance		-	-	-	-	-	-	-	0.0%
Planning/Preliminary Engineering									
103.03.544.020.41.00	PROFESSIONAL SERVICES -PRELIMINARY PLANNI	-	-	-	-	-	-	-	0.0%
Total Planning/Preliminary Engineering		-	-	-	-	-	-	-	0.0%
Capital Outlay - Construction Projects									
103.03.595.010.65.40	DESIGN ENGINEERING (A&E)	-	46,110	218,400	-	100,000	100,000	(118,400)	-54.2%
103.03.595.010.65.41	CONSTRUCTION ENGINEERING (CE)	175,413	362,543	106,050	-	75,100	75,100	(30,950)	-29.2%
103.03.595.020.65.32	CONSTRUCTION - RIGHT OF WAY	6,454	5,021	-	-	299,000	299,000	299,000	0.0%
103.03.595.030.65.30	CONSTRUCTION - ROADWAY	1,223,997	1,127,256	-	-	65,000	65,000	65,000	0.0%
103.03.595.030.65.33	CONSTRUCTION - STREET OVERLAY	-	387,627	1,411,660	-	693,000	693,000	(718,660)	-50.9%
103.03.595.050.65.35	CONSTRUCTION - STRUCTURE	-	-	-	-	-	-	-	0.0%
Total Capital Outlay - Construction Projects		1,405,864	1,928,557	1,736,110	-	1,232,100	1,232,100	(504,010)	-29.0%
TOTAL EXPENDITURES		\$ 1,418,049	\$ 1,941,070	\$ 1,841,310	\$ 124,888	\$ 1,297,100	\$ 1,421,988	\$ (419,322)	-22.8%
ENDING CASH, DECEMBER 31		\$ 3,071,697	\$ 3,634,766	\$ 3,339,275	\$ 3,365,199	\$ -	\$ 3,365,199	\$ 25,924	0.8%
TOTAL APPROPRIATION		\$ 4,489,746	\$ 5,575,836	\$ 5,180,585	\$ 3,490,087	\$ 1,297,100	\$ 4,787,187	\$ (393,398)	-7.6%

TOURISM (107)

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 Adopted 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.

2024 Goals:

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. The LTAC recommended that roughly 25% of available revenues each year be allocated to the City of Chehalis to be utilized for lodging tax appropriate activities at the discretion of the City.

The 2024 Budget budget includes expenditures of \$374,720 including \$206,200 awards to various applicants, \$71,820 for the 2019 LTGO Bond debt service payment, and \$96,700 award to the City of Chehalis.

TOURISM FUND (107)
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Tourism Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	%Change
REVENUE SOURCE							
Hotel/Motel Lodging Tax	\$ 272,466	\$ 320,926	\$ 290,000	\$ 205,379	\$ 330,000	\$ 40,000	13.8%
Interest Earnings	106	2,930	6,400	5,662	4,700	(1,700)	-26.6%
TOTAL REVENUES	\$ 272,572	\$ 323,856	\$ 296,400	\$ 211,041	\$ 334,700	\$ 38,300	12.9%
EXPENDITURES							
Services	\$ 170,959	\$ 140,664	\$ 189,700	\$ 85,990	\$ 206,200	\$ 16,500	8.7%
Transfer out - Fund 001	-	37,340	15,000	15,000	96,700	81,700	544.7%
Transfers out - Debt Service	71,562	71,346	71,094	71,094	71,820	726	1.0%
Transfers out - Fund 303	-	-	56,600	56,600	-	(56,600)	-100.0%
TOTAL EXPENDITURES	\$ 242,521	\$ 249,350	\$ 332,394	\$ 228,684	\$ 374,720	\$ 42,326	12.7%
Increase (Decrease) in Fund Balance	30,051	74,506	(35,994)	(17,643)	(40,020)	(4,026)	11.2%
Beginning Cash, January 1	110,053	140,104	214,610	214,610	178,616	(35,994)	-16.8%
ENDING CASH, DECEMBER 31	\$ 140,104	\$ 214,610	\$ 178,616	\$ 196,967	\$ 138,596	\$ (40,020)	-22.4%

FUND: 107 - TOURISM FUND					REVENUES (107)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Hotel/Motel Tax									
107.313.031.00	HOTEL/MOTEL LODGING TAX	\$ 272,466	\$ 320,926	\$ 290,000	\$ 330,000	\$ -	\$ 330,000	\$ 40,000	13.8%
Total Hotel/Motel Tax		272,466	320,926	290,000	330,000	-	330,000	40,000	13.8%
Interest Earnings									
107.361.011.00	INTEREST EARNINGS	106	2,931	6,400	4,700	-	4,700	(1,700)	-26.6%
Total Interest Earnings		106	2,931	6,400	4,700	-	4,700	(1,700)	-26.6%
Transfers In:									
107.397.000.01	TRANSFER IN - FUND 001	-	-	-	-	-	-	-	0.0%
Total Transfers		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 272,572	\$ 323,857	\$ 296,400	\$ 334,700	\$ -	\$ 334,700	\$ 38,300	12.9%
BEGINNING CASH, JANUARY 1		\$ 110,053	\$ 140,104	\$ 214,610	\$ 178,616	\$ -	\$ 178,616	\$ (35,994)	-16.8%
TOTAL REVENUE APPROPRIATION		\$ 382,625	\$ 463,961	\$ 511,010	\$ 513,316	\$ -	\$ 513,316	\$ 2,306	0.5%

FUND: 107 - TOURISM FUND		EXPENDITURES (107)							
DEPARTMENT: 05 - TOURISM									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Website Management									
Tourism Outreach									
107.05.557.030.41.04	LEWIS COUNTY HISTORICAL MUSEUM	35,000	29,862	35,000	20,000	-	20,000	(15,000)	-42.9%
107.05.557.030.41.05	CHEHALIS-CENTRALIA RR & MUSEUM - Marketing	35,000	29,860	50,000	50,000	-	50,000	-	0.0%
107.05.557.030.41.06	VETERAN'S MEMORIAL MUSEUM	28,546	25,000	40,000	45,000	-	45,000	5,000	12.5%
107.05.557.030.41.09	LEWIS COUNTY ECONOMIC ALLIANCE	-	-	-	20,000	-	20,000	20,000	0.0%
107.05.557.030.41.18	CHAMBER OF COMMERCE	28,912	29,860	15,000	15,500	-	15,500	500	3.3%
107.05.557.030.41.20	CITY REC DEPT - YOUTH TOURNAMENTS	14,712	-	-	-	-	-	-	0.0%
107.05.557.030.41.24	EXPERIENCE CHEHALIS	28,789	26,082	49,700	55,700	-	55,700	6,000	12.1%
Total Tourism Outreach		170,959	140,664	189,700	206,200	-	206,200	16,500	8.7%
Transfers Out									
107.05.597.000.05.01	TRANSFER OUT - FUND 001	-	37,340	15,000	30,000	-	30,000	15,000	100.0%
107.05.597.000.05.20	TRANSFER OUT - FUND 200	71,562	71,346	71,094	71,820	-	71,820	726	1.0%
107.05.597.000.05.33	TRANSFER OUT - FUND 303	-	-	56,600	66,700	-	66,700	10,100	17.8%
Total Transfers Out		71,562	108,686	142,694	168,520	-	168,520	25,826	18.1%
TOTAL EXPENDITURES		\$ 242,521	\$ 249,350	\$ 332,394	\$ 374,720	\$ -	\$ 374,720	\$ 42,326	12.7%
ENDING CASH, DECEMBER 31		\$ 140,104	\$ 214,611	\$ 178,616	\$ 138,596	\$ -	\$ 138,596	\$ (40,020)	-22.4%
TOTAL APPROPRIATION		\$ 382,625	\$ 463,961	\$ 511,010	\$ 513,316	\$ -	\$ 513,316	\$ 2,306	0.5%

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COMPENSATED ABSENCES RESERVE 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.

2024 Goals and Objective:

The 2024 budget for the Compensated Absences Reserve Fund is \$24,300 which is for one anticipated General Fund retirees' accrual cash outs.

COMPENSATED ABSENCES RESERVE FUND (110) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Compensated Absences Reserve Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Interest Earnings	\$ 181	\$ 3,001	\$ 7,500	\$ 5,693	\$ 5,300	\$ (2,200)	-29.3%
Transfers in	200,000	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 200,181	\$ 3,001	\$ 7,500	\$ 5,693	\$ 5,300	\$ (2,200)	-29.3%
EXPENDITURES							
Salaries & Wages	190,558	38,110	85,600	75,641	24,300	\$ (61,300)	-71.6%
Benefits	9,626	-	1,200	1,238	-	(1,200)	-100.0%
Interfund Service	(49,184)	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 151,000	\$ 38,110	\$ 86,800	\$ 76,879	\$ 24,300	\$ (62,500)	-72.0%
Increase (Decrease) in Fund Balance	49,181	(35,109)	(79,300)	(71,186)	(19,000)	60,300	-76.0%
Beginning Cash, January 1	198,020	247,201	212,092	212,092	132,792	(79,300)	-37.4%
ENDING CASH, DECEMBER 31	\$ 247,201	\$ 212,092	\$ 132,792	\$ 140,906	\$ 113,792	\$ (19,000)	-14.3%

FUND: 110 - COMPENSATED ABSENCES RESERVE FUND					REVENUES (110)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Interest Earnings									
110.361.011.00	INTEREST EARNINGS	\$ 181	\$ 3,001	\$ 7,500	\$ 5,300	\$ -	\$ 5,300	\$ (2,200)	-29.3%
Total Interest Earnings		181	3,001	7,500	5,300	-	5,300	(2,200)	-29.3%
Transfers In									
110.397.000.01	TRANSFER IN - FUND 001	200,000	-	-	-	-	-	-	0.0%
Total Transfers In		200,000	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 200,181	\$ 3,001	\$ 7,500	\$ 5,300	\$ -	\$ 5,300	\$ (2,200)	-29.3%
BEGINNING CASH, JANUARY 1		\$ 198,020	\$ 247,201	\$ 212,092	\$ 132,792		\$ 132,792	\$ (79,300)	-37.4%
TOTAL APPROPRIATION		\$ 398,201	\$ 250,202	\$ 219,592	\$ 138,092	\$ -	\$ 138,092	\$ (81,500)	-37.1%

FUND: 110 - COMPENSATED ABSENCES RESERVE FUND			EXPENDITURES (110)						
DEPARTMENT: 47 - COMPENSATED ABSENCES									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administrative Departments									
110.47.512.050.11.00	SALARIES AND WAGES - COURT	\$ -	\$ 38,110	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
110.47.512.050.21.00	PERSONNEL BENEFITS - COURT	-	-	-	-	-	-	-	0.0%
110.47.514.020.11.00	SALARIES AND WAGES - CLERK	30,900	-	-	-	-	-	-	0.0%
110.47.514.020.1C.00	WAGE CONTRA EXP - CLERK	(10,621)	-	-	-	-	-	-	0.0%
110.47.514.020.21.00	PERSONNEL BENEFITS - CLERK	2,400	-	-	-	-	-	-	0.0%
110.47.514.020.2C.00	BENEFIT CONTRA EXP -CLERK	(825)	-	-	-	-	-	-	0.0%
110.47.514.023.11.00	SALARIES AND WAGES - FINANCE	36,061	-	-	-	24,300	24,300	24,300	0.0%
110.47.514.023.1C.00	WAGE CONTRA EXP -FINANCE	(15,992)	-	-	-	-	-	-	0.0%
110.47.514.023.21.00	PERSONNEL BENEFITS - FINANCE	2,826	-	-	-	-	-	-	0.0%
110.47.514.023.2C.00	BENEFIT CONTRA EXP - FINANCE	(1,247)	-	-	-	-	-	-	0.0%
110.47.518.010.11.00	SALARIES AND WAGES - HR	52,200	-	-	-	-	-	-	0.0%
110.47.518.010.21.00	PERSONNEL BENEFITS - HR	4,100	-	-	-	-	-	-	0.0%
110.47.518.019.1C.00	WAGE CONTRA EXP - HR	(19,006)	-	-	-	-	-	-	0.0%
110.47.518.019.2C.00	BENEFIT CONTRA EXP - HR	(1,493)	-	-	-	-	-	-	0.0%
Total Administrative Departments		79,303	38,110	-	-	24,300	24,300	24,300	0.0%
Police									
110.47.521.010.11.00	SALARIES AND WAGES	-	-	-	-	-	-	-	0.0%
110.47.521.010.21.00	PERSONNEL BENEFITS	-	-	-	-	-	-	-	0.0%
110.47.521.021.11.00	SALARIES AND WAGES	-	-	-	-	-	-	-	0.0%
110.47.521.021.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
110.47.521.021.21.00	PERSONNEL BENEFITS	-	-	-	-	-	-	-	0.0%
110.47.521.022.11.00	SALARIES AND WAGES	41,371	-	4,600	-	-	-	(4,600)	-100.0%
110.47.521.022.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
110.47.521.022.21.00	PERSONNEL BENEFITS	3,226	-	-	-	-	-	-	0.0%
Total Police		44,597	-	4,600	-	-	-	(4,600)	-100.0%
Fire									
110.47.522.020.11.00	SALARIES AND WAGES - fire	26,800	-	-	-	-	-	-	0.0%
110.47.522.020.12.00	OVERTIME - fire	-	-	-	-	-	-	-	0.0%
110.47.522.020.21.00	PERSONNEL BENEFITS - fire	300	-	-	-	-	-	-	0.0%
110.47.522.028.11.00	SALARIES AND WAGES - fire	-	-	64,300	-	-	-	(64,300)	-100.0%
110.47.522.028.21.00	PERSONNEL BENEFITS - fire	-	-	1,000	-	-	-	(1,000)	-100.0%
Total Fire		27,100	-	65,300	-	-	-	(65,300)	-100.0%
Parks & Recreation									
110.47.571.011.11.00	SALARIES AND WAGES - rec	-	-	15,700	-	-	-	(15,700)	-100.0%
110.47.571.011.21.00	PERSONNEL BENEFITS - rec	-	-	1,200	-	-	-	(1,200)	-100.0%
Total Parks & Recreation		-	-	16,900	-	-	-	(16,900)	-100.0%
TOTAL EXPENDITURES		\$ 151,000	\$ 38,110	\$ 86,800	\$ -	\$ 24,300	\$ 24,300	\$ (62,500)	-72.0%
ENDING CASH, DECEMBER 31		\$ 247,201	\$ 212,092	\$ 132,792	\$ 113,792	\$ -	\$ 113,792	\$ (19,000)	-14.3%
TOTAL APPROPRIATION		\$ 398,201	\$ 250,202	\$ 219,592	\$ 113,792	\$ 24,300	\$ 138,092	\$ (81,500)	-37.1%

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LEOFF 1 RETIREE OPEB TRUST 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. In 2024, the City Council passed an Ordinance No. 1078-B establishing the fund as restrictive by renaming the fund to LEOFF 1 OPEB Trust Fund, designate funding sources, and to set the restrictions on the use of the funds.

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 approves payment of retiree 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. In addition, the City reimburses medically necessary expenses, in excess of those covered by the applicable insurance plans, including prescriptions and long-term care. Dental costs and dependents are not covered. As of October 2, 2023, there are eleven (11) LEOFF 1 retirees who are eligible to received medical benefits.

Funding Policy: On July 28, 2019, SB 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.

With the 2020 Budget adoption, the City Council dedicated future pension levy to be provided to the LEOFF 1 OPEB Fund. In 2024, the City Council passed Ordinance No. 1078-B authorizing the City to continue imposing the pension levy and place into the LEOFF 1 OPEB Trust Fund.

2024 Budget

2024 Budget includes a transfer in of \$275,988 from the General Fund for \$0.225 /\$1,000 AV of the 2024 projected regular property tax levy.

LEOFF 1 OPEB TRUST FUND (115) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
LEOFF 1 OPEB Reserve Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Interest Earnings	\$ 48	\$ 1,739	\$ 6,000	\$ 5,219	\$ 3,900	\$ (2,100)	-35.0%
Transfers in - Fund 001	156,245	213,872	236,098	145,166	275,988	39,890	16.9%
TOTAL REVENUES	\$ 156,293	\$ 215,611	\$ 242,098	\$ 150,385	\$ 279,888	\$ 37,790	15.6%
EXPENDITURES							
Benefits	\$ 123,822	\$ 131,135	\$ 157,000	\$ 81,267	\$ 142,475	\$ (14,525)	-9.3%
TOTAL EXPENDITURES	\$ 123,822	\$ 131,135	\$ 157,000	\$ 81,267	\$ 142,475	\$ (14,525)	-9.3%
Increase (Decrease) in Fund Balance	32,471	84,476	85,098	69,118	137,413	52,315	61.5%
Beginning Cash, January 1	33,607	66,078	150,554	150,554	235,652	85,098	56.5%
ENDING CASH, DECEMBER 31	\$ 66,078	\$ 150,554	\$ 235,652	\$ 219,672	\$ 373,065	\$ 137,413	58.3%

FUND: 115 - LEOFF 1 OPEB TRUST FUND					REVENUES (115)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Interest Earnings									
115.361.011.00	INTEREST EARNINGS	\$ 48	\$ 1,740	\$ 6,000	\$ 3,900	\$ -	\$ 3,900	\$ (2,100)	-35.0%
Total Interest Earnings		48	1,740	6,000	3,900	-	3,900	(2,100)	-35.0%
Transfers In									
115.397.000.01	TRANSFERS IN - FUND 001	156,245	213,872	236,098	275,988	-	275,988	39,890	16.9%
115.397.000.61	TRANSFERS IN - FUND 611	-	-	-	-	-	-	-	0.0%
Total Transfers In		156,245	213,872	236,098	275,988	-	275,988	39,890	16.9%
TOTAL REVENUES		\$ 156,293	\$ 215,612	\$ 242,098	\$ 279,888	\$ -	\$ 279,888	\$ 37,790	15.6%
BEGINNING CASH, JANUARY 1		\$ 33,607	\$ 66,078	\$ 150,554	\$ 235,652	\$ -	\$ 235,652	\$ 85,098	56.5%
TOTAL REVENUE APPROPRIATION		\$ 189,900	\$ 281,690	\$ 392,652	\$ 515,540	\$ -	\$ 515,540	\$ 122,888	31.3%

FUND: 115 - LEOFF 1 OPEB RESERVE FUND		EXPENDITURES (115)							
DEPARTMENT: 60 LEOFF 1 OPEB									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
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	46,536	50,440	56,200	50,807	-	50,807	(5,393)	-9.6%
115.60.517.021.29.01	LEOFF 1 MEDICAL - FIRE	55,897	58,793	67,000	67,223	-	67,223	223	0.3%
115.60.517.021.29.03	LEOFF 1 MEDICAL - PRE-LEOFF FIRE	21,389	21,902	33,800	24,445	-	24,445	(9,355)	-27.7%
Total Pension & Medical Benefits		123,822	131,135	157,000	142,475	-	142,475	(14,525)	-9.3%
TOTAL EXPENDITURES		\$ 123,822	\$ 131,135	\$ 157,000	\$ 142,475	\$ -	\$ 142,475	\$ (14,525)	-9.3%
ENDING CASH, DECEMBER 31		\$ 66,078	\$ 150,555	\$ 235,652	\$ 373,065	\$ -	\$ 373,065	\$ 137,413	58.3%
TOTAL APPROPRIATION		\$ 189,900	\$ 281,690	\$ 392,652	\$ 515,540	\$ -	\$ 515,540	\$ 122,888	31.3%

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1982-93 COMMUNITY DEV. BLOCK GRANT FUND (195)

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.

As of October 2, 2023, 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.

2023 Accomplishments

Appropriated \$25,000 for the Westside Park Improvement Project.

Significant Changes 2024:

There are no significant changes anticipated in 2024.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (195) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Community Development Block Grant Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Loan Repayment	\$ -	\$ 828	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	21	357	400	770	-	(400)	-100.0%
TOTAL REVENUES	\$ 21	\$ 1,185	\$ 400	\$ 770	\$ -	\$ (400)	-100.0%
EXPENDITURES							
Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 150	\$ (850)	-85.0%
Transfers out - Fund 303	-	-	25,000	-	-	(25,000)	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 26,000	\$ -	\$ 150	\$ (25,850)	-99.4%
Increase (Decrease) in Fund Balance	21	1,185	(25,600)	770	(150)	25,450	-99.4%
Beginning Cash, January 1	24,592	24,613	25,798	25,798	198	(25,600)	-99.2%
ENDING CASH, DECEMBER 31	\$ 24,613	\$ 25,798	\$ 198	\$ 26,568	\$ 48	\$ (150)	-75.8%

FUND: 195 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND					REVENUES (195)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Change
REVENUE SOURCE									
Charges for Services									
195.343.095.00	ABATEMENT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
195.345.090.00	LOAN PRINCIPAL	-	828	-	-	-	-	-	0.0%
Total Charges for Services		-	828	-	-	-	-	-	0.0%
Interest Earnings									
195.361.011.00	INTEREST EARNINGS	21	357	400	-	-	-	(400)	-100.0%
Total Interest Earnings		21	357	400	-	-	-	(400)	-100.0%
Transfers In									
195.397.000.01	TRANSFER IN - FUND 001	-	-	-	-	-	-	-	0.0%
195.397.000.07	TRANSFER IN - FUND 197	-	-	-	-	-	-	-	0.0%
Total Transfers		-	-	-	-	-	-	-	0.0%
TOTAL REVENUE		\$ 21	\$ 1,185	\$ 400	\$ -	\$ -	\$ -	\$ (400)	-100.0%
BEGINNING CASH, JANUARY 1		\$ 24,592	\$ 24,613	\$ 25,798	\$ 198	\$ -	\$ 198	\$ (25,600)	-99.2%
TOTAL APPROPRIATION		\$ 24,613	\$ 25,798	\$ 26,198	\$ 198	\$ -	\$ 198	\$ (26,000)	-99.2%

FUND: 195 - COMMUNITY DEV BLOCK GRANT FUND (CDBG)									
DEPARTMENT: 46 - 1982-93 CDBG									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administration									
195.46.559.030.41.00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,000	\$ 150	\$ -	\$ 150	\$ (850)	-85.0%
Total Administration		-	-	1,000	150	-	150	(850)	-85.0%
Transfers Out									
195.46.597.000.05.33	TRANSFER OUT - FUND 303	-	-	25,000	-	-	-	(25,000)	-100.0%
Total Transfers Out		-	-	25,000	-	-	-	(25,000)	-100.0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ 26,000	\$ 150	\$ -	\$ 150	\$ (25,850)	-99.4%
ENDING CASH, DECEMBER 31		\$ 24,613	\$ 25,798	\$ 198	\$ 48	\$ -	\$ 48	\$ (150)	-75.8%
TOTAL APPROPRIATION		\$ 24,613	\$ 25,798	\$ 26,198	\$ 198	\$ -	\$ 198	\$ (26,000)	-99.2%

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HUD BLOCK GRANT FUND (197)

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 October 1, 2023, 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.

2023 Accomplishments

Appropriated \$90,000 for the Westside Park Improvement Project.

Significant Changes 2024:

No significant changes are currently planned for 2024,

HUD BLOCK GRANT FUND (197) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
HUD Block Grant Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	77	1,268	1,700	2,680	-	(1,700)	-100.0%
TOTAL REVENUES	\$ 77	\$ 1,268	\$ 1,700	\$ 2,680	\$ -	\$ (1,700)	-100.0%
EXPENDITURES							
Services	\$ -	\$ -	\$ 1,000	\$ -	\$ 400	\$ (600)	-60.0%
Transfers out - Fund 303	-	-	90,000	-	-	(90,000)	-100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 91,000	\$ -	\$ 400	\$ (90,600)	-99.6%
Increase (Decrease) in Fund Balance	77	1,268	(89,300)	2,680	(400)	88,900	-99.6%
Beginning Cash, January 1	88,424	88,501	89,769	89,769	469	(89,300)	-99.5%
ENDING CASH, DECEMBER 31	\$ 88,501	\$ 89,769	\$ 469	\$ 92,449	\$ 69	\$ (400)	-85.3%

FUND: 197 - HUD BLOCK GRANT FUND					REVENUES (197)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Proposed Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenues									
197.345.090.00	LOAN PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Intergovernmental Revenues		-	-	-	-	-	-	-	0.0%
Interest Earnings									
197.361.011.00	INTEREST EARNINGS	77	1,268	1,700	-	-	-	(1,700)	-100.0%
Total Interest Earnings		77	1,268	1,700	-	-	-	(1,700)	-100.0%
TOTAL REVENUES		\$ 77	\$ 1,268	\$ 1,700	\$ -	\$ -	\$ -	\$ (1,700)	-100.0%
BEGINNING CASH, JANUARY 1		\$ 88,424	\$ 88,501	\$ 89,769	\$ 469	\$ -	\$ 469	\$ (89,300)	-99.5%
TOTAL APPROPRIATION		\$ 88,501	\$ 89,769	\$ 91,469	\$ 469	\$ -	\$ 469	\$ (91,000)	-99.5%

FUND: 197 - HUD BLOCK GRANT FUND									
DEPARTMENT: 07 - HUD BLOCK GRANT									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administration									
197.07.576.080.41.00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,000	\$ 400	\$ -	\$ 400	\$ (600)	-60.0%
Total Administration		-	-	1,000	400	-	400	(600)	-60.0%
Transfers Out									
195.46.597.000.05.33	TRANSFER OUT - FUND 303	-	-	90,000	-	-	-	(90,000)	-100.0%
Total Transfers Out		-	-	90,000	-	-	-	(90,000)	-100.0%
TOTAL EXPENDITURES		\$ -	\$ -	\$ 91,000	\$ 400	\$ -	\$ 400	\$ (90,600)	-99.6%
ENDING CASH, DECEMBER 31		\$ 88,501	\$ 89,769	\$ 469	\$ 69	\$ -	\$ 69	\$ (400)	-85.3%
TOTAL APPROPRIATION		\$ 88,501	\$ 89,769	\$ 91,469	\$ 469	\$ -	\$ 469	\$ (91,000)	-99.5%

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FEDERAL GRANT CONTROL FUND (199)

Purpose:

This fund was established in 2012 and used to track and manage various federal and state grant funds received and has not had any activity since 2015. With receipt of the Coronavirus Local Fiscal Recovery Funds under the American Rescue Plan Act (ARPA) of 2021, this fund was re-activated to track and manage the ARPA funds. Federal funds are received into this fund and disbursed to other city funds that incur eligible costs as approved by the City Council on a cost reimbursement basis.

The ARPA funds are restricted funds and must only be used for the eligible costs defined in the U.S. Treasury Interim Final Rules and must comply with the Federal procurement rules and regulations. Expenditure of the ARPA funds is subject to the State Auditor's Single Audit (Federal Grant Audit). The City also must submit an annual reporting to the U.S. Treasury.

The City must use the ARPA funds by December 31, 2024.

2023 Accomplishments:

Appropriated and committed a total of \$1,961,317 of the ARPA funds for the use of the following:.

- \$188,950 transfer out to the Street Fund for one third cost of a new vector truck purchase.
- \$122,867 transfer out to the General Fund for police body camera purchase.
- \$1,649,500 for purchase of a fire ladder truck.

The estimated ending fund balance is the portion from investment earnings, which is not considered a federal restricted ARPA fund. Therefore, the City has successfully obligated the entire ARPA funds in 2023.

FEDERAL GRANT CONTROL FUND (199) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
Federal Grant Control Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grant	\$ 1,068,299	\$ 1,069,343	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	507	26,297	72,000	56,579	49,100	(22,900)	-31.8%
TOTAL REVENUES	\$ 1,068,806	\$ 1,095,640	\$ 72,000	\$ 56,579	\$ 49,100	\$ (22,900)	-31.8%
EXPENDITURES							
Services	\$ -	\$ 10,829	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	-	-	1,649,500	5,000	-	(1,649,500)	-100.0%
Transfers Out	-	232,947	311,817	-	-	(311,817)	-100.0%
TOTAL EXPENDITURES	\$ -	\$ 243,776	\$ 1,961,317	\$ 5,000	\$ -	\$ (1,961,317)	-100.0%
Increase (Decrease) in Fund Balance	1,068,806	851,864	(1,889,317)	51,579	49,100	1,938,417	-102.6%
Beginning Cash, January 1	-	1,068,806	1,920,670	1,920,670	31,353	(1,889,317)	-98.4%
ENDING CASH, DECEMBER 31	\$ 1,068,806	\$ 1,920,670	\$ 31,353	\$ 1,972,249	\$ 80,453	\$ 49,100	156.6%

FUND: 199 - FEDERAL GRANT CONTROL FUND					REVENUES (199)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2022	% Change
REVENUE SOURCE									
Intergovernmental Revenues									
199.331.021.01	US TREASURY - CORONAVIRUS SLFRF	\$ 1,068,299	\$ 1,069,343	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Intergovernmental Revenues		1,068,299	1,069,343	-	-	-	-	-	0.0%
Interest Earnings									
199.361.011.00	INTEREST EARNINGS	507	26,297	72,000	49,100	-	49,100	(22,900)	-31.8%
Total Interest Earnings		507	26,297	72,000	49,100	-	49,100	(22,900)	-31.8%
TOTAL REVENUES		\$ 1,068,806	\$ 1,095,640	\$ 72,000	\$ 49,100	\$ -	\$ 49,100	\$ (22,900)	-31.8%
BEGINNING CASH, JANUARY 1		\$ -	\$ 1,068,806	\$ 1,920,670	\$ 31,353	\$ -	\$ 31,353	\$ (1,889,317)	-98.4%
TOTAL REVENUE APPROPRIATION		\$ 1,068,806	\$ 2,164,446	\$ 1,992,670	\$ 80,453	\$ -	\$ 80,453	\$ (1,912,217)	-96.0%

FUND: 199 - FEDERAL GRANT CONTROL FUND					EXPENDITURES (199)				
DEPARTMENT: 48 - FEDERAL GRANT CONTROL									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
199.48.518.063.40.21	ARPA GRANT PASS-THRU PMT UT ASSISTANCE	\$ -	\$ 10,829	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Pass-thru payment		-	10,829	-	-	-	-	-	0.0%
Fire									
199.11.594.022.64.00	MACHINERY & EQUIPMENT			1,649,500	-	-	-	(1,649,500)	-100.0%
Total Fire			-	1,649,500	-	-	-	(1,649,500)	-100.0%
Transfers Out									
199.48.597.000.05.01	TRANSFERS OUT - FUND 001	-	232,947	122,867	-	-	-	(122,867)	-100.0%
199.48.597.000.05.03	TRANSFERS OUT - FUND 003	-	-	188,950	-	-	-	(188,950)	-100.0%
199.48.597.000.05.31	TRANSFERS OUT - FUND 301	-	-	-	-	-	-	-	0.0%
Total Transfers Out		-	232,947	311,817	-	-	-	(311,817)	-100.0%
TOTAL EXPENDITURES		\$ -	\$ 243,776	\$ 1,961,317	\$ -	\$ -	\$ -	\$ (1,961,317)	-100.0%
ENDING CASH, DECEMBER 31		\$ 1,068,806	\$ 1,920,670	\$ 31,353	\$ 80,453		\$ 80,453	\$ 49,100	156.6%
TOTAL APPROPRIATION		\$ 1,068,806	\$ 2,164,446	\$ 1,992,670	\$ 80,453	\$ -	\$ 80,453	\$ (1,912,217)	-96.0%

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GENERAL OBLIGATION BOND 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).

2024 Goals:

The 2024 budget for the G.O. Bond Fund is **\$298,305** which includes the following debt service payments:

- \$96,187 for the 2011 LTGO Bond (WA/WW/City Hall) principal and interest
- \$71,818 for the 2019 LTGO Bond (Rec Park) principal and interest
- \$130,000 for the 2020 LTGO Bond (Fire Station) principal and interest
- \$300 for annual fiscal services fee relating to 2011 LTGO Bond.

GENERAL OBLIGATION BOND FUND (200) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
General Obligation Bond Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Transfers in	\$ 301,932	\$ 299,516	\$ 301,529	\$ 143,881	\$ 298,310	\$ (3,219)	-1.1%
TOTAL REVENUES	\$ 301,932	\$ 299,516	\$ 301,529	\$ 143,881	\$ 298,310	\$ (3,219)	-1.1%
EXPENDITURES							
Debt Service	\$ 301,933	\$ 299,457	\$ 301,529	\$ 143,881	\$ 298,305	\$ (3,224)	-1.1%
TOTAL EXPENDITURES	\$ 301,933	\$ 299,457	\$ 301,529	\$ 143,881	\$ 298,305	\$ (3,224)	-1.1%
Increase (Decrease) in Fund Balance	(1)	59	-	-	5	5	0.0%
Beginning Cash, January 1	5	4	63	63	63	-	0.0%
ENDING CASH, DECEMBER 31	\$ 4	\$ 63	\$ 63	\$ 63	\$ 68	\$ 5	7.9%

FUND: 200 - GENERAL OBLIGATION BOND FUND					REVENUES (200)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
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	25,044	24,419	-	-	-	-	-	0.0%
200.397.000.07	TRANSFER IN - FUND 107	71,562	71,346	71,094	71,820	-	71,820	726	1.0%
200.397.000.35	TRANSFER IN - FUND 305	130,195	130,494	130,760	130,000	-	130,000	(760)	-0.6%
200.397.000.36	TRANSFER IN - FUND 306	75,131	73,257	99,675	96,490	-	96,490	(3,185)	-3.2%
Total Transfers In		301,932	299,516	301,529	298,310	-	298,310	(3,219)	-1.1%
TOTAL REVENUES		\$ 301,932	\$ 299,516	\$ 301,529	\$ 298,310	\$ -	\$ 298,310	\$ (3,219)	-1.1%
BEGINNING CASH, JANUARY 1		\$ 5	\$ 4	\$ 63	\$ 63	\$ -	\$ 63	\$ -	0.0%
TOTAL REVENUE APPROPRIATION		\$ 301,937	\$ 299,520	\$ 301,592	\$ 298,373	\$ -	\$ 298,373	\$ (3,219)	-1.1%

FUND: 200 - GENERAL OBLIGATION BOND FUND					EXPENDITURES (200)				
DEPARTMENT: OC - GENERAL DEBT SERVICE									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURE									
Debt Service Principal									
200.OC.591.034.71.00	G.O. BONDS - PRINCIPAL - 2011 LTGO CITYHALL	80,000	80,000	85,000	85,000		85,000	-	0.0%
200.OC.591.076.71.01	G.O. BONDS - PRINCIPAL - 2019 LTGO PARKS	52,000	53,000	54,000	56,000	-	56,000	2,000	3.7%
200.OC.591.022.71.02	G.O. BONDS - PRINCIPAL - 2020 LTGO FIRE	102,000	104,000	106,000	107,000	-	107,000	1,000	0.9%
Total Debt Service Principal		234,000	237,000	245,000	248,000	-	248,000	3,000	1.2%
Debt Service Interest									
200.OC.592.014.83.00	L/T DEBT - INTEREST - 2011 LTGO CITY HALL	19,875	17,375	14,375	11,188		11,188	(3,187)	-22.2%
200.OC.592.076.83.01	L/T DEBT - INTEREST - 2019 LTGO PARKS	19,563	18,346	17,094	15,818	-	15,818	(1,276)	-7.5%
200.OC.592.022.83.02	L/T DEBT - INTEREST - 2020 LTGO FIRE	28,195	26,437	24,760	22,999	-	22,999	(1,761)	-7.1%
200.OC.592.014.89.00	OTHER INTEREST & DEBT SVC COSTS	300	300	300	300	-	300	-	0.0%
Total Debt Service Interest		67,933	62,458	56,529	50,305	-	50,305	(6,224)	-11.0%
TOTAL EXPENDITURES		\$ 301,933	\$ 299,458	\$ 301,529	\$ 298,305	\$ -	\$ 298,305	\$ (3,224)	-1.1%
ENDING CASH, DECEMBER 31		\$ 4	\$ 62	\$ 63	\$ 68	\$ -	\$ 68	\$ 5	7.9%
TOTAL APPROPRIATION		\$ 301,937	\$ 299,520	\$ 301,592	\$ 298,373	\$ -	\$ 298,373	\$ (3,219)	-1.1%

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PUBLIC FACILITIES RESERVE 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.

2023 Accomplishments:

- Transferred \$52,7630 out to the new Park Improvement Fund (303) for the remaining balance of private donations received for the Recreation Park project. The money will be ear-marked in the Park Improvement Fund for future improvements to the sports complex.
- Provided funding for temporary fire station project including site improvement construction, fire apparatus building acquisition, and purchase of a modular building.
- Appropriated \$24,940 for carpet replacement at the Parks & Recreation and Finance Department.
- Set aside \$80,000 for police evidence garage project.
- Appropriated \$355,500 for Stan Hedwall & Lintott Alexander Park repair projects due to the January 2022 winter storm. 95% of the costs are reimbursed by the Federal and State FEMA funding.

2024 Goals and Objectives:

- \$40,000 appropriation is proposed for the planning and preliminary engineering for the permanent fire station building.

PUBLIC FACILITIES RESERVE FUND (301) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Public Facilities Reserve Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grants	\$ 128,560	\$ -	\$ 409,935	\$ 72,213	\$ -	\$ (409,935)	-100.0%
Interest Earnings	539	8,305	24,000	19,686	16,200	(7,800)	-32.5%
Donations and other	23,591	-	-	-	-	-	0.0%
Miscellaneous	17,345	-	-	-	-	-	0.0%
Insurance Recovery	145,474	-	-	-	-	-	0.0%
Transfers in	460,000	485,000	350,000	350,000	-	(350,000)	-100.0%
TOTAL REVENUES	\$ 775,509	\$ 493,305	\$ 783,935	\$ 441,899	\$ 16,200	\$ (767,735)	-97.9%
EXPENDITURES							
Services	\$ 155,495	\$ 1,147	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	1,101,422	187,296	559,940	84,104	40,000	(519,940)	-92.9%
Debt Issuance Cost	-	-	-	-	-	-	0.0%
Transfer out	-	180,000	52,763	52,763	-	(52,763)	-100.0%
TOTAL EXPENDITURES	\$ 1,256,917	\$ 368,443	\$ 612,703	\$ 136,867	\$ 40,000	\$ (572,703)	-93.5%
Increase (Decrease) in Fund Balance	(481,408)	124,862	171,232	305,032	(23,800)	(195,032)	-113.9%
Beginning Cash, January 1	958,474	477,066	601,928	601,928	773,160	171,232	28.4%
ENDING CASH, DECEMBER 31	\$ 477,066	\$ 601,928	\$ 773,160	\$ 906,960	\$ 749,360	\$ (23,800)	-3.1%

FUND: 301 - PUBLIC FACILITIES RESERVE FUND					REVENUES (301)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenue									
301.333.015.91	FEDERAL - DEPT INTERIOR / RCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
301.333.097.03	FEMA DISASTER GRANT - Fed	-	-	392,160	-	-	-	(392,160)	-100.0%
301.334.001.80	STATE GRANT - MILITARY DEPT (FEMA)	-	-	17,775	-	-	-	(17,775)	-100.0%
301.334.002.70	STATE GRANT - RCO	110,000	-	-	-	-	-	-	0.0%
301.334.003.60	STATE GRANT - DEPT OF TRANSPORTATION	-	-	-	-	-	-	-	0.0%
301.334.004.21	STATE GRANT - COMMERCE/CHEHALIS FOUNDAT	-	-	-	-	-	-	-	0.0%
301.337.000.10	WCIA GRANT	18,560	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		128,560	-	409,935	-	-	-	(409,935)	-100.0%
Interest Earnings									
301.361.011.00	INTEREST EARNINGS	539	8,305	24,000	16,200	-	16,200	(7,800)	-32.5%
Total Interest Earnings		539	8,305	24,000	16,200	-	16,200	(7,800)	-32.5%
Rents & Lease Revenues									
301.362.000.00	RENTS AND LEASES	17,345	-	-	-	-	-	-	0.0%
Total Rents and Lease Revenues		17,345	-	-	-	-	-	-	0.0%
Miscellaneous Revenues									
301.367.011.71	DONATIONS - BALLFIELD	8,000	-	-	-	-	-	-	0.0%
301.367.011.76	DONATIONS - BALLFIELD - CHEHALIS FOUNDATI	6,000	-	-	-	-	-	-	0.0%
301.367.011.77	DONATIONS - PENNY PLAYGROUND-FOUNDATIC	9,591	-	-	-	-	-	-	0.0%
Total Miscellaneous Revenues		23,591	-	-	-	-	-	-	0.0%
Other Financing Source:									
301.391.010.01	G.O. BOND ISSUE - PAR	-	-	-	-	-	-	-	0.0%
301.395.010.01	SALE OF SURPLUS PROPERTY	-	-	-	-	-	-	-	0.0%
301.395.020.00	INS RECOVERY - CAPITALASSETS	145,474	-	-	-	-	-	-	0.0%
Total Other Financing Source		145,474	-	-	-	-	-	-	0.0%
Transfers In									
301.397.000.01	TRANSFER IN - FUND 001	460,000	485,000	350,000	-	-	-	(350,000)	-100.0%
301.397.000.02	TRANSFER IN - FUND 102	-	-	-	-	-	-	-	0.0%
301.397.000.07	TRANSFER IN - FUND 107	-	-	-	-	-	-	-	0.0%
301.397.000.19	TRANSFER IN - FUND 199	-	-	-	-	-	-	-	0.0%
301.397.000.32	TRANSFER IN - FUND 302	-	-	-	-	-	-	-	0.0%
301.397.000.35	TRANSFER IN - FUND 305	-	-	-	-	-	-	-	0.0%
301.397.000.36	TRANSFER IN - FUND 306	-	-	-	-	-	-	-	0.0%
Total Transfers In		460,000	485,000	350,000	-	-	-	(350,000)	-100.0%
TOTAL REVENUES		\$ 775,509	\$ 493,305	\$ 783,935	\$ 16,200	\$ -	\$ 16,200	\$ (767,735)	-97.9%
BEGINNING CASH, JANUARY 1		\$ 958,474	\$ 477,066	\$ 601,928	\$ 773,160	\$ -	\$ 773,160	\$ 171,232	28.4%
TOTAL REVENUE APPROPRIATION		\$ 1,733,983	\$ 970,371	\$ 1,385,863	\$ 789,360	\$ -	\$ 789,360	\$ (596,503)	-43.0%

FUND: 301 - PUBLIC FACILITIES RESERVE FUND			EXPENDITURES (301)						
DEPARTMENT: 44 - PUBLIC FACILITIES									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Debt Service									
301.44.592.076.84.00	DEBT ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
301.44.592.022.84.00	DEBT ISSUANCE COST	-	-	-	-	-	-	-	0.0%
Total Debt Service		-	-	-	-	-	-	-	0.0%
Repairs and Maintenance									
301.44.518.030.48.00	REPAIRS & MAINTENANCE - PW FAC SHOP	-	-	-	-	-	-	-	0.0%
301.44.575.050.48.00	REPAIRS & MAINTENANCE - ACTIVITY BLDG	-	-	-	-	-	-	-	0.0%
301.44.576.080.48.03	REPAIRS & MAINTENANCE - REC PARK	145,474	-	-	-	-	-	-	0.0%
Total Repairs and Maintenance		145,474	-	-	-	-	-	-	0.0%
Rents & Leases									
301.44.522.010.40.03	EXTERNAL TAXES - FIRE	1,079	1,148	-	-	-	-	-	0.0%
301.44.522.050.45.00	RENTS/LEASES - FIRE	8,942	-	-	-	-	-	-	0.0%
Total Rents & Leases		10,021	1,148	-	-	-	-	-	0.0%
Capital Outlay									
301.44.594.022.65.40	DESIGN ENGINEERING (PE / A&E)	-	-	-	-	40,000	40,000	40,000	0.0%
301.44.594.018.62.00	BLDGS/STRUCTURES - REC/FINANCE BLDG	-	25,058	24,940	-	-	-	(24,940)	-100.0%
301.44.594.021.62.00	BLDGS/STRUCTURES - EVIDENCE GARAGE	-	-	80,000	-	-	-	(80,000)	-100.0%
301.44.594.022.61.00	LAND - FIRE STATION	-	-	-	-	-	-	-	0.0%
301.44.594.022.61.01	LAND - FIRE STATION	437,181	-	-	-	-	-	-	0.0%
301.44.594.022.62.00	BLDGS/STRUCTURES - FIRE STATION	433,579	153,624	99,500	-	-	-	(99,500)	-100.0%
301.44.594.022.63.00	OTHER IMPROVEMENTS-FIRE STATION	-	-	-	-	-	-	-	0.0%
301.44.594.072.62.00	BLDGS/STRUCTURES - LIBRARY	-	-	-	-	-	-	-	0.0%
301.44.594.076.11.00	SALARIES AND WAGES	-	-	-	-	-	-	-	0.0%
301.44.594.076.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
301.44.594.076.21.00	PERSONNEL BENEFITS	-	-	-	-	-	-	-	0.0%
301.44.594.076.63.00	OTHER IMPROVEMENTS - POOL	15,827	-	-	-	-	-	-	0.0%
301.44.594.076.63.01	OTHER IMPROVEMENTS-REC PARK PROJECT	214,835	-	-	-	-	-	-	0.0%
301.44.594.076.63.02	IMPROVEMENTS-WESTSIDE PARKS	-	-	-	-	-	-	-	0.0%
301.44.594.076.63.03	IMPROVEMENTS-LINLOTT/ALEXANDER PARKS	-	-	355,500	-	-	-	(355,500)	-100.0%
301.44.594.076.64.00	MACHINERY & EQUIPMENT	-	8,614	-	-	-	-	-	0.0%
Total Capital Outlay		1,101,422	187,296	559,940	-	40,000	40,000	(519,940)	-92.9%
Transfers Out									
301.44.597.000.05.33	TRANSFER OUT - FUND 303	-	180,000	52,763	-	-	-	(52,763)	-100.0%
Total Transfers Out		-	180,000	52,763	-	-	-	(52,763)	-100.0%
TOTAL EXPENDITURES		\$ 1,256,917	\$ 368,444	\$ 612,703	\$ -	\$ 40,000	\$ 40,000	\$ (572,703)	-93.5%
ENDING CASH, DECEMBER 31		\$ 477,066	\$ 601,927	\$ 773,160	\$ 749,360		\$ 749,360	\$ (23,800)	-3.1%
TOTAL APPROPRIATION		\$ 1,733,983	\$ 970,371	\$ 1,385,863	\$ 749,360	\$ 40,000	\$ 789,360	\$ (596,503)	-43.0%

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AUTOMOTIVE/EQUIPMENT RESERVE 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.

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.

2023 Accomplishments:

- Received \$450,000 transfer in from the General Fund for vehicle replacement reserve.

2024 Goals and Objectives:

2024 adopted budget appropriation is **\$540,500** which includes the following:

- \$84,000 for replacement of one police patrol car
- \$36,500 for replacement of one parking enforcement vehicle
- \$40,000 for replacement of one parks & facilities pickup truck.
- \$275,000 for replacement of one street sweeper (Street Fund share ½)
- \$105,000 for purchase of a skid steer with plainer & attachments (Street Fund's share 2/3)

The city may look into and consider issuing debt for these purchases through the state's LOCAL program.

AUTOMOTIVE EQUIPMENT RESERVE FUND (302) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Automotive Equipment Reserve Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Interest Earnings	\$ 199	\$ 9,716	\$ 29,600	\$ 26,068	\$ 19,700	\$ (9,900)	-33.4%
Insurance Recovery	6,414	-	-	-	-	-	0.0%
Transfers in	200,000	450,000	450,000	450,000	-	(450,000)	-100.0%
TOTAL REVENUES	\$ 206,613	\$ 459,716	\$ 479,600	\$ 476,068	\$ 19,700	\$ (459,900)	-95.9%
EXPENDITURES							
Capital Outlay	\$ 31,538	\$ -	\$ 431,100	\$ 65,462	\$ 540,500	\$ 109,400	25.4%
TOTAL EXPENDITURES	\$ 31,538	\$ -	\$ 431,100	\$ 65,462	\$ 540,500	\$ 109,400	25.4%
Increase (Decrease) in Fund Balance	175,075	459,716	48,500	410,606	(520,800)	(569,300)	-1173.8%
Beginning Cash, January 1	108,178	283,253	742,969	742,969	791,469	48,500	6.5%
ENDING CASH, DECEMBER 31	\$ 283,253	\$ 742,969	\$ 791,469	\$ 1,153,575	\$ 270,669	\$ (520,800)	-65.8%

FUND: 302 - AUTOMOTIVE EQUIPMENT RESERVE FUND					REVENUES (302)				
Account Number	Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Interest Earnings									
302.361.011.00	INTEREST EARNINGS	\$ 199	\$ 9,716	\$ 29,600	\$ 19,700	\$ -	\$ 19,700	\$ (9,900)	-33.4%
Total Interest Earnings		199	9,716	29,600	19,700	-	19,700	(9,900)	-33.4%
Miscellaneous Revenues									
302.367.009.21	DONATIONS - POLICE	-	-	-	-	-	-	-	0.0%
302.367.009.22	DONATIONS - FIRE DEPT	-	-	-	-	-	-	-	0.0%
302.369.010.00	SALE OF SCRAP AND JUNK	-	-	-	-	-	-	-	0.0%
302.369.040.00	OTHER JUDGEMENTS & SETTLEMENTS	-	-	-	-	-	-	-	0.0%
302.395.020.00	INSURANCE RECOVERY - CAPITAL ASSETS	6,414	-	-	-	-	-	-	0.0%
Total Miscellaneous Revenues		6,414	-	-	-	-	-	-	0.0%
Transfers In									
302.397.000.01	TRANSFER IN - FUND 001	200,000	450,000	450,000	-	-	-	(450,000)	-100.0%
302.397.000.31	TRANSFER IN - FUND 301	-	-	-	-	-	-	-	0.0%
Total Transfers		200,000	450,000	450,000	-	-	-	(450,000)	-100.0%
TOTAL REVENUES		\$ 206,613	\$ 459,716	\$ 479,600	\$ 19,700	\$ -	\$ 19,700	(459,900)	-95.9%
BEGINNING CASH, JANUARY 1		\$ 108,178	\$ 283,253	\$ 742,969	\$ 791,469	\$ -	\$ 791,469	48,500	6.5%
TOTAL APPROPRIATION		\$ 314,791	\$ 742,969	\$ 1,222,569	\$ 811,169	\$ -	\$ 811,169	(411,400)	-33.7%

FUND: 302 - AUTOMOTIVE EQUIPMENT RESERVE FUND			EXPENDITURES (302)						
DEPARTMENT: 45 - AUTOMOTIVE EQUIPMENT RESERVE									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Capital Expenditures									
302.45.594.014.64.00	MACHINERY & EQUIPMENT - FINANCE	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ (250,000)	-100.0%
302.45.594.018.64.00	MACHINERY & EQUIP - ADMIN (COMM)	-	-	-	-	-	-	-	0.0%
302.45.594.021.64.00	MACHINERY & EQUIPMENT - POLICE	31,539	-	65,300	84,000	36,500	120,500	55,200	84.5%
302.45.594.022.64.00	MACHINERY & EQUIPMENT - FIRE	-	-	65,800	-	-	-	(65,800)	-100.0%
302.45.594.024.64.00	MACHINERY & EQUIPMENT - CD	-	-	-	-	-	-	-	0.0%
302.45.594.042.64.00	MACHINERY & EQUIPMENT - STREET	-	-	-	-	380,000	380,000	380,000	0.0%
302.45.594.071.64.00	MACHINERY & EQUIPMENT - RECREATOPM	-	-	20,000	-	-	-	(20,000)	-100.0%
302.45.594.076.64.00	MACHINERY & EQUIP -PARKS & FACILITY	-	-	30,000	-	40,000	40,000	10,000	33.3%
Total Capital Expenditures		31,539	-	431,100	84,000	456,500	540,500	109,400	25.4%
TOTAL EXPENDITURES		\$ 31,539	\$ -	\$ 431,100	\$ 84,000	\$ 456,500	\$ 540,500	\$ 109,400	25.4%
ENDING CASH, DECEMBER 31		\$ 283,253	\$ 742,969	\$ 791,469	\$ 270,669	\$ -	\$ 270,669	\$ (520,800)	-65.8%
TOTAL APPROPRIATION		\$ 314,792	\$ 742,969	\$ 1,222,569	\$ 354,669	\$ 456,500	\$ 811,169	\$ (411,400)	-33.7%

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PARK IMPROVEMENT FUND (303)

Department 70

Purpose:

The Park Improvement Fund is being established with the adoption of 2022 Budget to accumulate and provide funds for capital improvements to the city's park and recreation facilities including but not limited to:

- Recreation Park
- Penny Playground
- Shaw Aquatic Center
- Stan Hedwall Park
- Lintott Alexander Park
- Westside Park

2023 Accomplishments:

New play equipment ordered for Westside Park and is expected to be installed before the end of 2023. The funding was provided by \$25,000 from the Community Block Grant Fund and \$90,000 from the HUD Block Grant Fund.

2024 Goals and Changes:

The 2024 Budget includes \$44,400 transfers in from the General Fund which is the 2024 projected Field Rental fees from the Sports Complex to be reserved for future Sports Complex improvement projects. 2024 budget is \$40,000 which is for purchase of tall netting and electronic reader board at the Recreation Park.

PARK IMPROVEMENT FUND (303) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Park Improvement Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grants	\$ -	\$ -	\$ 595,000	\$ 25,000	\$ -	\$ (595,000)	-100.0%
Interest Earnings	-	2,423	6,500	5,952	4,500	(2,000)	-30.8%
Private Contributions	-	20,000	10,000	-	20,000	10,000	100.0%
Interfund Loan Financing	-	-	570,000	-	-	(570,000)	-100.0%
Transfers in	-	180,000	224,363	109,363	44,400	(179,963)	-80.2%
TOTAL REVENUES	\$ -	\$ 202,423	\$ 1,405,863	\$ 140,315	\$ 68,900	\$ (1,336,963)	-95.1%
EXPENDITURES							
Interfund Loan Repayment	\$ -	\$ -	\$ 570,000	\$ -	\$ -	\$ (570,000)	-100.0%
Capital Outlay	-	70,705	742,980	33,566	40,000	(702,980)	-94.6%
TOTAL EXPENDITURES	\$ -	\$ 70,705	\$ 1,312,980	\$ 33,566	\$ 40,000	\$ (1,272,980)	-97.0%
Increase (Decrease) in Fund Balance	-	131,718	92,883	106,749	28,900	(63,983)	-68.9%
Beginning Cash, January 1	-	-	131,718	131,718	224,601	92,883	70.5%
ENDING CASH, DECEMBER 31	\$ -	\$ 131,718	\$ 224,601	\$ 238,467	\$ 253,501	\$ 28,900	12.9%

FUND: 303 - PARK IMPROVEMENT FUND					REVENUES (303)				
Account Number	Actual	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenue									
303.331.014.25	FEDERAL GRANT - HUD (EDICPF)	\$ -	\$ -	\$ 570,000	\$ -	\$ -	\$ -	\$ (570,000)	-100.0%
303.334.002.70	STATE GRANT - RECO	-	-	25,000	-	-	-	(25,000)	-100.0%
Total Intergovernmental Revenue		-	-	595,000	-	-	-	(595,000)	-100.0%
Interest Earnings									
303.361.011.00	INTEREST EARNINGS	-	2,424	6,500	4,500	-	4,500	(2,000)	-30.8%
Total Interest Earnings		-	2,424	6,500	4,500	-	4,500	(2,000)	-30.8%
Miscellaneous Revenues									
303.367.011.71	DONATIONS - REC PARK	-	20,000	10,000	20,000	-	20,000	10,000	100.0%
303.367.011.72	DONATIONS - WESTSIDE	-	-	-	-	-	-	-	0.0%
303.367.011.73	DONATIONS - LINTOT/ALEXANDER	-	-	-	-	-	-	-	0.0%
Total Miscellaneous Revenues		-	20,000	10,000	20,000	-	20,000	10,000	100.0%
Non-Revenues									
303.381.020.35	INTERFUND LOAN RECEIVED - FUND 305	-	-	220,000	-	-	-	(220,000)	-100.0%
303.381.020.35	INTERFUND LOAN RECEIVED - FUND 306	-	-	350,000	-	-	-	(350,000)	-100.0%
Total Non-Revenues		-	-	570,000	-	-	-	(570,000)	-100.0%
Transfers In									
303.397.000.95	TRANSFER IN - FUND 195	-	-	25,000	-	-	-	(25,000)	-100.0%
303.397.000.97	TRANSFER IN - FUND 197	-	-	90,000	-	-	-	(90,000)	-100.0%
303.397.002.17	TRANSFER IN - FUND 107 LTAC REC PARK	-	-	56,600	-	-	-	(56,600)	-100.00%
303.397.071.31	TRANSFER IN - FUND 301 REC PARK	-	140,000	52,763	44,400	-	44,400	(8,363)	-15.9%
303.397.072.31	TRANSFER IN - FUND 301 WESTSIDE	-	20,000	-	-	-	-	-	0.0%
303.397.073.01	TRANSFER IN - FUND 301 LINTOTT/ALEXANDER	-	20,000	-	-	-	-	-	0.0%
Total Transfers		-	180,000	224,363	44,400	-	44,400	(179,963)	-80.2%
TOTAL REVENUES		\$ -	\$ 202,424	\$ 1,405,863	\$ 68,900	\$ -	\$ 68,900	\$ (1,336,963)	-95.1%
BEGINNING CASH, JANUARY 1		\$ -	\$ -	\$ 131,718	\$ 224,601	\$ -	\$ 224,601	\$ 92,883	70.5%
TOTAL APPROPRIATION		\$ -	\$ 202,424	\$ 1,537,581	\$ 293,501	\$ -	\$ 293,501	\$ (1,244,080)	-80.9%

FUND: 303 - PARKS IMPROVEMENT FUND		EXPENDITURES (303)							
DEPARTMENT: 70 - PARKS CAPITAL									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
303.70.581.020.00.35	INTERFUND LOAN PAYMENT - FUND 305	\$ -	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ (220,000)	-100.0%
303.70.581.020.00.36	INTERFUND LOAN PAYMENT - FUND 306	-	-	350,000	-	-	-	(350,000)	-100.0%
Total Interfund Loan Payments		-	-	570,000	-	-	-	(570,000)	-100.0%
Capital Expenditures									
303.70.594.076.63.01	OTHER IMPROVEMENTS - Rec Park	-	70,705	582,980	-	-	-	(582,980)	-100.0%
303.70.594.076.63.02	OTHER IMPROVEMENTS - Westside	-	-	115,000	-	-	-	(115,000)	-100.0%
303.70.594.076.63.03	OTHER IMPROVEMENTS - Lintodd/Alexander	-	-	-	-	-	-	-	0.0%
303.70.594.076.63.04	OTHER IMPROVEMENTS - Aquatic Center	-	-	-	-	-	-	-	0.0%
303.70.594.076.63.05	OTHER IMPROVEMENTS - Stan Headwall	-	-	-	-	-	-	-	0.0%
303.70.594.076.64.01	MACHINERY & EQUIPMENT - Rec park	-	-	45,000	-	40,000	40,000	(5,000)	-11.1%
Total Capital Expenditures		-	70,705	742,980	-	40,000	40,000	(702,980)	-94.6%
TOTAL EXPENDITURES		\$ -	\$ 70,705	\$ 1,312,980	\$ -	\$ 40,000	\$ 40,000	\$ (1,272,980)	-97.0%
ENDING CASH, DECEMBER 31		\$ -	\$ 131,719	\$ 224,601	\$ 253,501		\$ 253,501	\$ 28,900	12.9%
TOTAL APPROPRIATION		\$ -	\$ 202,424	\$ 1,537,581	\$ 253,501	\$ 40,000	\$ 293,501	\$ (1,244,080)	-80.9%

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FIRST QUARTER PERCENT REET FUND (305)

Department 44

Purpose:

This fund is for the first quarter percent (0.25%) real estate excise tax (known as “REET 1”) levied by the City on all sales of real estate. REET 1 revenues are restricted and may only be used for “capital projects” that are listed in the capital facilities plan (CFP) element of the City’s comprehensive plan or capital improvement plan (CIP).

RCW 82.46.010(6) defines “capital projects” as: Those 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; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative facilities; judicial facilities; river flood control projects [...] and technology infrastructure that is integral to the capital project.

Capital projects not listed in the local improvement status (for example, a fire station, city hall, courthouse, or library) are also permitted uses as long as they are included in the city’s capital improvement plan.

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 provides 100% of the LTGO Bond 2020 (fire station land and temporary fire station facilities) 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 2024 total budget for the First Quarter Percent REET Fund is **\$130,000** for the LTGO Bond 2020 annual debt service payment.

FIRST QUARTER PERCENT REET FUND (305) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
First Quarter Percent REET Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
REET 1 - First Quarter Percent	\$ 201,409	\$ 171,259	\$ 113,800	\$ 65,827	\$ 142,500	\$ 28,700	25.2%
Interest Earnings	183	4,309	10,700	9,537	7,500	(3,200)	-29.9%
Interfund Loan Financing	-	-	220,000	-	-	(220,000)	-100.0%
TOTAL REVENUES	\$ 201,592	\$ 175,568	\$ 344,500	\$ 75,364	\$ 150,000	\$(194,500)	-56.5%
EXPENDITURES							
Interfund Loan Repayment	\$ -	\$ -	\$ 220,000	\$ -	\$ -	\$(220,000)	-100.0%
Transfers Out	130,195	130,494	130,760	65,599	130,000	(760)	-0.6%
TOTAL EXPENDITURES	\$ 130,195	\$ 130,494	\$ 350,760	\$ 65,599	\$ 130,000	\$(220,760)	-62.9%
Increase (Decrease) in Fund Balance	71,397	45,074	(6,260)	9,765	20,000	26,260	-419.5%
Beginning Cash, January 1	217,375	288,772	333,846	333,846	327,586	(6,260)	-1.9%
ENDING CASH, DECEMBER 31	\$ 288,772	\$ 333,846	\$ 327,586	\$ 343,611	\$ 347,586	\$ 20,000	6.1%

FUND: 305 - FIRST QUARTER PERCENT REET FUND					REVENUES (305)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Other Taxes									
305.318.034.00	REET 1 - 1ST QUARTER PERCENT	\$ 201,409	\$ 171,259	\$ 113,800	\$ 142,500	\$ -	\$ 142,500	\$ 28,700	25.2%
Total Other Taxes		201,409	171,259	113,800	142,500	-	142,500	28,700	25.2%
Interest Earnings									
305.361.011.00	INTEREST EARNINGS	183	4,309	10,700	7,500	-	7,500	(3,200)	-29.9%
Total Interest Earnings		183	4,309	10,700	7,500	-	7,500	(3,200)	-29.9%
Non-Revenues									
303.381.020.33	INTERFUND LOAN RECEIVED - FUND 303	-	-	220,000	-	-	-	(220,000)	-100.0%
Total Non-Revenue		-	-	220,000	-	-	-	(220,000)	-100.0%
TOTAL REVENUES		\$ 201,592	\$ 175,568	\$ 344,500	\$ 150,000	\$ -	\$ 150,000	(194,500)	-56.5%
BEGINNING CASH, JANUARY 1		\$ 217,375	\$ 288,772	\$ 333,846	\$ 327,586	\$ -	\$ 327,586	\$ (6,260)	-1.9%
TOTAL REVENUE APPROPRIATION		\$ 418,967	\$ 464,340	\$ 678,346	\$ 477,586	\$ -	\$ 477,586	(200,760)	-29.6%

FUND: 305 - FIRST QUARTER PERCENT REET FUND			EXPENDITURES (305)						
DEPARTMENT: 44 - PUBLIC FACILITIES									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
305.44.581.020.00.33	INTERFUND LOAN PAYMENT - FUND 303	\$ -	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ (220,000)	-100.0%
Total Interfund Loan		-	-	220,000	-	-	-	(220,000)	-100.0%
Transfers Out									
305.44.597.000.05.20	TRANSFER OUT - FUND 200	130,195	130,494	130,760	130,000	-	130,000	(760)	-0.6%
305.44.597.000.05.31	TRANSFER OUT - FUND 301	-	-	-	-	-	-	-	0.0%
Total Transfers Out		130,195	130,494	130,760	130,000	-	130,000	(760)	-0.6%
TOTAL EXPENDITURES		\$ 130,195	\$ 130,494	\$ 350,760	\$ 130,000	\$ -	\$ 130,000	\$ (220,760)	-62.9%
ENDING CASH, DECEMBER 31		\$ 288,772	\$ 333,846	\$ 327,586	\$ 347,586		\$ 347,586	\$ 20,000	6.1%
TOTAL APPROPRIATION		\$ 418,967	\$ 464,340	\$ 678,346	\$ 477,586	\$ -	\$ 477,586	\$ (200,760)	-29.6%

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SECOND QUARTER PERCENT REET FUND (306)

Department 44

Purpose:

This fund is for the second quarter percent (0.25%) real estate excise tax (known as REET 2) 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).

REET 2 revenues are restricted and may only be used for certain transportation, water/storm/sewer, and park capital purposes and for financing "capital projects" specified in the capital facilities plan element of the city's comprehensive land use plan. RCW 82.46.035(5) defines "capital project" as: 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". REET 2 funds are more specifically directed to infrastructure and park capital project.

REET 2 revenues may also be used, with additional reporting requirement, for limited capital facility maintenance and REET 1 capital projects.

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 2024 total budget for the Second Quarter Percent REET Fund is **\$99,490** transfer to the G.O.Bond Fund for the 2011 LTGO Bond annual debt service payment.

SECOND QUARTER PERCENT REET FUND (306) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Second Quarter Percent REET Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
REET 2 - Secon Quarter Percent	\$ 201,409	\$ 171,259	\$ 113,800	\$ 65,827	\$ 142,500	\$ 28,700	25.2%
Interest Earnings	252	6,262	21,000	14,537	13,600	(7,400)	(0)
Interfund Loan Financing	-	-	350,000	-	-	(350,000)	(1)
TOTAL REVENUES	\$ 201,661	\$ 177,521	\$ 484,800	\$ 80,364	\$ 156,100	\$ (328,700)	-67.8%
EXPENDITURES							
Interfund Loan Repayment	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ (350,000)	-100.0%
Transfers Out	75,131	73,257	144,675	52,188	96,490	(48,185)	-33.3%
TOTAL EXPENDITURES	\$ 75,131	\$ 73,257	\$ 494,675	\$ 52,188	\$ 96,490	\$ (398,185)	-80.5%
Increase (Decrease) in Fund Balance	126,530	104,264	(9,875)	28,176	59,610	69,485	-703.6%
Beginning Cash, January 1	240,626	367,156	471,420	471,420	461,545	(9,875)	-2.1%
ENDING CASH, DECEMBER 31	\$ 367,156	\$ 471,420	\$ 461,545	\$ 499,596	\$ 521,155	\$ 59,610	12.9%

FUND: 306 - SECOND QUARTER PERCENT REET FUND					REVENUES (306)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Taxes									
306.318.035.00	REET 2 - 2ND QUARTER PERCENT	\$ 201,409	\$ 171,259	\$ 113,800	\$ 142,500	\$ -	\$ 142,500	\$ 28,700	25.2%
Total Taxes		201,409	171,259	113,800	142,500	-	142,500	28,700	25.2%
Miscellaneous Revenue									
306.361.011.00	INTEREST EARNINGS	252	6,261	21,000	13,600	-	13,600	(7,400)	-35.2%
Total Miscellaneous Revenue		252	6,261	21,000	13,600	-	13,600	(7,400)	-35.2%
Non-Revenues									
306.381.020.33	INTERFUND LOAN RECEIVED - FUND 303	-	-	350,000	-	-	-	(350,000)	-100.0%
Total Non-Revenue		-	-	350,000	-	-	-	(350,000)	-100.0%
TOTAL REVENUES		\$ 201,661	\$ 177,520	\$ 484,800	\$ 156,100	\$ -	\$ 156,100	\$ (328,700)	-67.8%
BEGINNING CASH, JANUARY 1		\$ 240,626	\$ 367,156	\$ 471,420	\$ 461,545	\$ -	\$ 461,545	\$ (9,875)	-2.1%
TOTAL APPROPRIATION		\$ 442,287	\$ 544,676	\$ 956,220	\$ 617,645	\$ -	\$ 617,645	(338,575)	-35.4%

FUND: 306- SECOND QUARTER PERCENT REET FUND		EXPENDITURES (306)							
DEPARTMENT: 44 - PUBLIC FACILITIES									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
305.44.581.020.00.33	INTERFUND LOAN PAYMENT - FUND 303	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ (350,000)	-100.0%
Total Interfund Loan		-	-	350,000	-	-	-	(350,000)	-100.0%
Transfers Out									
306.44.597.000.05.01	TRANSFER OUT - FUND 001	-	-	45,000	-	-	-	(45,000)	-100.0%
306.44.597.000.05.20	TRANSFER OUT - FUND 200	75,131	73,257	99,675	96,490	-	96,490	(3,185)	-3.2%
306.44.597.000.05.31	TRANSFER OUT- FUND 301	-	-	-	-	-	-	-	0.0%
Total Transfers Out		75,131	73,257	144,675	96,490	-	96,490	(48,185)	-33.3%
TOTAL EXPENDITURES		\$ 75,131	\$ 73,257	\$ 494,675	\$ 96,490	\$ -	\$ 96,490	\$ (398,185)	-80.5%
ENDING CASH, DECEMBER 31		\$ 367,156	\$ 471,419	\$ 461,545	\$ 521,155		\$ 521,155	\$ 59,610	12.9%
TOTAL APPROPRIATION		\$ 442,287	\$ 544,676	\$ 956,220	\$ 617,645	\$ -	\$ 617,645	\$ (338,575)	-35.4%

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GARBAGE FUND(402)

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.

Goals and Significant Changes 2024:

It is proposed that the organic waste disposal service activity be moved to the Parks and Facilities Department in the General Fund and close out the Garbage Fund. The 2024 budget includes a transfer of the residual fund balance to the General Fund.

GARBAGE FUND (402) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

	2021	2022	2023	2023	2024	Change	
Garbage Fund	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Charges for Services	\$ 4,904	\$ 5,067	\$ 6,100	\$ 4,545	\$ -	\$ (6,100)	-100.0%
Interest Earnings	8	132	140	302	-	(140)	-100.0%
Custodial Deposits	-	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 4,912	\$ 5,199	\$ 6,240	\$ 4,847	\$ -	\$ (6,240)	-100.0%
EXPENDITURES							
Services	\$ 4,781	\$ 5,378	\$ 6,240	\$ 2,954	\$ -	(6,240)	-100.0%
Custodial Disbursements	-	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	8,270	8,270	0.0%
TOTAL EXPENDITURES	\$ 4,781	\$ 5,378	\$ 6,240	\$ 2,954	\$ 8,270	\$ 2,030	32.5%
Increase (Decrease) in Fund Balance	131	(179)	-	1,893	(8,270)	(8,270)	0.0%
Beginning Cash, January 1	8,318	8,449	8,270	8,270	8,270	-	0.0%
ENDING CASH, DECEMBER 31	\$ 8,449	\$ 8,270	\$ 8,270	\$ 10,163	\$ -	\$ (8,270)	-100.0%

FUND: 402 - GARBAGE FUND					REVENUES (402)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 202-2023	% Change
REVENUE SOURCE									
Charges for Services									
402.343.070.31	ORGANIC DUMP PASS	\$ 4,904	\$ 5,067	\$ 6,100	\$ -	\$ -	\$ -	\$ (6,100)	-100.0%
Total Charges for Services		4,904	5,067	6,100	-	-	-	(6,100)	-100.0%
Interest Earnings									
402.361.011.00	INTEREST EARNINGS	8	132	140	-	-	-	(140)	-100.0%
Total Interest Earnings		8	132	140	-	-	-	(140)	-100.0%
TOTAL REVENUES		\$ 4,912	\$ 5,199	\$ 6,240	\$ -	\$ -	\$ -	\$ (6,240)	-100.0%
BEGINNING CASH, JANUARY 1		\$ 8,318	\$ 8,449	\$ 8,270	\$ 8,270	\$ -	\$ 8,270	\$ -	0.0%
TOTAL REVENUE APPROPRIATION		\$ 13,230	\$ 13,648	\$ 14,510	\$ 8,270	\$ -	\$ 8,270	\$ (6,240)	-43.0%

FUND: 402 - GARBAGE FUND					EXPENDITURES (402)				
DEPARTMENT: 12 - GARBAGE									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administration									
402.12.537.070.47.01	UTIL SERV-YARD WASTES	\$ 4,781	\$ 5,378	\$ 6,240	\$ -	\$ -	\$ -	\$ (6,240)	-100.0%
402.12.597.000.55.01	TRANSFER OUT - FUND 001	-	-	-	-	8,270	8,270	8,270	0.0%
Total Administration		4,781	5,378	6,240	-	8,270	8,270	2,030	32.5%
TOTAL EXPENDITURES		\$ 4,781	\$ 5,378	\$ 6,240	\$ -	\$ 8,270	\$ 8,270	\$ 2,030	32.5%
ENDING CASH, DECEMBER 31		\$ 8,449	\$ 8,270	\$ 8,270	\$ -	\$ -	\$ -	\$ (8,270)	-100.0%
TOTAL APPROPRIATION		\$ 13,230	\$ 13,648	\$ 14,510	\$ -	\$ 8,270	\$ 8,270	\$ (6,240)	-43.0%

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WASTEWATER (404)

Fund 404 Public Works Wastewater Divisions

Employees:

Department / Classification	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted Budget	Amended Budget		Adopted
WASTEWATER								
Wastewater Superintendent	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Public Works Director	Non-Represented	0.20	0.25	0.25	0.25	0.25	0.25	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Planning and Building Manager	Non-Represented	0.10	0.05	0.05	0.05	0.05	0.00	-0.05
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Public Works Office Manager	Teamster	0.20	0.25	0.25	0.25	0.25	0.25	0.00
Lead Wastewater Treatment Plant Operator	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Wastewater Treatment Operator	Teamster	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Wastewater Collection Specialist	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Wastewater Laboratory Tech. II	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Wastewater Operator In-Training	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Poplar Tree Farm Worker/Utility Worker 1	Teamster	0.50	1.00	1.00	1.00	1.00	1.00	0.00
Poplar Tree Farm Worker/Utility Worker II	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Tech - Electrical	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	Teamster	0.43	0.00	0.00	0.44	0.44	0.44	0.00
Engineering Tech II	Teamster	0.43	0.88	0.88	0.44	0.44	0.44	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.44	0.44
Property Maintenance Aide (Seasonal)	Hourly	1.22	1.22	1.22	1.22	1.22	1.22	0.00
Total Wastewater		14.08	14.65	14.65	14.65	14.82	15.26	0.44

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; as well as planning, design, and construction of Division projects.

2023 Accomplishments:

- Optimized plant performances to limit the amount of permit violations.
- Received and installed pumps for Riverside and Prindle Lift Stations.
- Purchase and receive UTV for poplar farm to help with projects and jobs at the farm.
- Ordered spare parts for Belt Filter Press to limit breakdowns.
- Optimized lime usage for processing Class A Biosolids that reduces the amount of lime used by 1/3rd. This equals around \$1,700 a week in savings.
- Handled hauling and land application of our Class A Lime Biosolids that saved around \$60,000 in hauling fees.
- Switched to an emulsion style polymer instead of dry polymer and improved our belt filter press filtrate MLSS by 330%.

- Implemented operator rotation to ensure staff becomes more well-rounded and efficient with all aspects of plant and collection processes.
- Performed numerous collection system repairs and connection projects in house to limit customer issues and I&I issues.
- Made significant strides in updating the interlocal agreement with Napavine and Lewis County Sewer District 4 on establishing new sewer rates.

Budgeting Changes That Started in 2022:

Wastewater Capital Fund (414) was created starting in the 2022 budget year to provide revenues and reserve dollars to construct new or replace portions of existing wastewater collection and treatment systems.

- All capital outlay budget was moved to the Wastewater Capital Fund
- A \$2,000,000 one-time transfer out to the Wastewater Capital Fund was made in 2022
- Estimated ending fund balance in excess over the recommended operating and debt service reserve amount is transferred to the Wastewater Capital Fund.

2024 Goals and Objectives:

- After bidding and award, we are planning to construct the gravity pipe to connect the equalization basins. This has been approved by ecology and now needs to go out for bid. The target construction window is July through September.
- Strive to achieve zero permit violations in 2024.
- RFQ for General Sewer Plan to be completed in early 2025.
- Purchase redundant spare parts of critical equipment to limit extended breakdowns.
- Bid, award and purchase several pieces of equipment, such as a collection service truck, HMI screen for SBR Setpoints, and a Turbocompressor Blower.
- Continue to inspect and repair sewer infiltration and inflow as scheduled. If awarded, we will schedule to repair 3000 feet of sewer line in basin 8002A. From Hillburger Road to the Riverside pumpstation.
- Harvest and replant three units of the Poplar Tree Farm.

WASTEWATER FUND (404)
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Wastewater Fund	2021	2022	2023	2023	2024	Change	
	Actual	Actual	Amended Budget	YTD 8/31/2023	Adopted Budget	2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grants	\$ 38,211	\$ -	\$ 19,000	\$ 8,363	\$ -	\$ (19,000)	-100.0%
Charges for Services	5,270,489	5,363,137	5,117,900	3,672,622	5,387,200	269,300	5.3%
Hookup/Connection Fees	144,405	299,152	100,200	36,663	187,000	86,800	86.6%
Capacity Charge	242,706	312,051	277,400	138,689	277,400	-	0.0%
Lates Fees & Penalties	360	56,662	42,200	38,677	57,000	14,800	35.1%
Interest Earnings	6,813	52,215	118,500	96,127	59,250	(59,250)	-50.0%
Rents & Leases	3,651	4,120	3,600	4,120	3,600	-	0.0%
Misc. Other Revenues	130	515	700	421	500	(200)	-28.6%
Proceeds from Sale of Assets	-	-	-	-	75,000	75,000	0.0%
TOTAL REVENUES	\$ 5,706,765	\$ 6,087,852	\$ 5,679,500	\$ 3,995,682	\$6,046,950	\$ 367,450	6.5%
EXPENDITURES							
Salaries & Wages	\$ 855,336	\$ 834,707	\$ 981,373	\$ 598,602	\$1,076,650	\$ 95,277	9.7%
Benefits	412,235	384,677	471,830	282,176	516,863	45,033	9.5%
Supplies	546,331	575,202	502,176	294,714	514,000	11,824	2.4%
Services	1,135,299	1,288,382	1,526,297	898,780	2,088,360	562,063	36.8%
Capital Outlay	470,046	-	-	-	-	-	0.0%
Debt Service	1,882,897	1,882,235	1,882,891	961,702	1,778,885	(104,006)	-5.5%
Interfund Services	304,134	331,962	374,445	232,327	388,400	13,955	3.7%
Transfer Out	-	2,146,300	454,500	303,000	358,100	(96,400)	-21.2%
TOTAL EXPENDITURES	\$ 5,606,278	\$ 7,443,465	\$ 6,193,512	\$ 3,571,301	\$6,721,258	\$ 527,746	8.5%
Increase (Decrease) in Fund Balance	100,487	(1,355,613)	(514,012)	424,381	(674,308)	(160,296)	31.2%
Beginning Cash, January 1	5,368,364	5,468,851	4,113,238	4,113,238	3,599,226	(514,012)	-12.5%
ENDING CASH, DECEMBER 31	\$ 5,468,851	\$ 4,113,238	\$ 3,599,226	\$ 4,537,619	\$2,924,918	\$ (674,308)	-18.7%

FUND: 404 - WASTEWATER FUND					REVENUES (404)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenues									
404.333.021.01	US TREASURY CARES FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
404.333.097.03	FEMA DISASTER GRANT	31,038	-	19,000	-	-	-	(19,000)	-100.0%
404.334.001.80	STATE MILITARY DEPT	5,173	-	-	-	-	-	-	0.0%
404.334.003.10	STATE GRANT - DEPT OF ECOLOGY	-	-	-	-	-	-	-	0.0%
404.334.003.11	STATE GRANT - DOE FORGIVABLE	-	-	-	-	-	-	-	0.0%
404.337.009.41	WCIA GRANT - REIMBURSEMENT	2,000	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		38,211	-	19,000	-	-	-	(19,000)	-100.0%
Charges for Goods and Services									
404.343.050.21	RESIDENTIAL	2,383,217	2,525,729	2,312,700	2,479,100	-	2,479,100	166,400	7.2%
404.343.050.22	COMMERCIAL	2,367,848	2,347,137	2,301,200	2,396,900	-	2,396,900	95,700	4.2%
404.343.050.23	INTERDEPARTMENTAL - CITY	59,565	78,790	65,200	83,100	-	83,100	17,900	27.5%
404.343.050.28	FORFEITED DISC & LATE CHARGES	-	-	-	-	-	-	-	0.0%
404.343.050.29	OTHER SALES	-	-	-	-	-	-	-	0.0%
404.343.050.30	SEWER CONNECTION -CFC	144,405	299,152	100,200	187,000	-	187,000	86,800	86.6%
404.343.050.49	CHARGES TO PUBLIC AGENCIES	230,652	216,609	232,400	223,600	-	223,600	(8,800)	-3.8%
404.343.050.50	DISCHARGE FEES	219,905	185,446	195,000	195,400	-	195,400	400	0.2%
404.343.050.70	WTP LOAN PRINCIPAL-SRFL #3 REIMB	242,706	312,051	277,400	277,400	-	277,400	-	0.0%
404.343.050.93	ADMINISTRATIVE FEE	-	-	-	-	-	-	-	0.0%
404.343.050.96	OTHER A/R-BAL SEWER INSTALL CHARGES	3,628	3,193	4,700	2,300	-	2,300	(2,400)	-51.1%
404.343.050.99	OTHER FEES & CHARGES (LCSD#4)	5,674	6,233	6,700	6,800	-	6,800	100	1.5%
404.349.018.06	INTERFUND SVCS-FIRE HYDRANTS	-	-	-	-	-	-	-	0.0%
404.366.020.00	INTERFUND RENTALS	-	-	-	-	-	-	-	0.0%
Total Charges for Goods & Services		5,657,600	5,974,340	5,495,500	5,851,600	-	5,851,600	356,100	6.5%
Fines/Forfeiture									
404.359.000.00	LATE PAYMENT FEES	360	56,662	42,200	57,000	-	57,000	14,800	35.1%
Total Fines/Forfeiture		360	56,662	42,200	57,000	-	57,000	14,800	35.1%
Interest Earnings									
404.361.011.00	INTEREST EARNINGS	6,813	52,215	118,500	59,250	-	59,250	(59,250)	-50.0%
Total Interest Earnings		6,813	52,215	118,500	59,250	-	59,250	(59,250)	-50.0%
Rents & Leases									
404.362.010.00	EQUIP & VEH RENTALS - SHORT TERM	-	-	-	-	-	-	-	0.0%
404.362.050.01	LONG TERM RENTAL INCOME	3,651	4,120	3,600	3,600	-	3,600	-	0.0%
Total Rents and Leases		3,651	4,120	3,600	3,600	-	3,600	-	0.0%
Misc. Other Revenues									
404.369.010.01	SALE OF SCRAP & JUNK - BIOSOLIDS	130	515	700	500	-	500	(200)	-28.6%
404.369.040.00	OTHER JUDGEMENTS & SETTLEMENTS	-	-	-	-	-	-	-	0.0%
404.369.081.00	CASHIER OVERAGES / SHORTAGES	-	-	-	-	-	-	-	0.0%
404.369.090.00	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	0.0%
404.388.080.00	PRIOR YEAR CORRECTIONS	-	-	-	-	-	-	-	0.0%
404.367.011.00	CONTRIBUTIONS/DONATIONS	-	-	-	-	-	-	-	0.0%
Total Misc Other Revenues		130	515	700	500	-	500	(200)	-28.6%
Proceeds from Sale of Assets & Insurance Recovery									
404.395.020.00	INS RECOVERY - CAPITAL ASSETS	-	-	-	-	-	-	-	0.0%
404.395.010.00	PROCEEDS FROM SALES OF CAP ASSETS	-	-	-	-	75,000	75,000	75,000	0.0%
404.398.000.00	INSURANCE RECOVERY - NON CAPITAL	-	-	-	-	-	-	-	0.0%
Total Proceeds from Sale of Assets		-	-	-	-	75,000	75,000	75,000	0.0%
TOTAL REVENUES		\$ 5,706,765	\$ 6,087,852	\$ 5,679,500	\$ 5,971,950	\$ 75,000	\$ 6,046,950	\$ 367,450	6.5%
BEGINNING CASH, JANUARY 1		\$ 5,368,364	\$ 5,468,851	\$ 4,113,238	\$ 3,599,226	\$ -	\$ 3,599,226	\$ (514,012)	-12.5%
TOTAL REVENUE APPROPRIATION		\$ 11,075,129	\$ 11,556,703	\$ 9,792,738	\$ 9,571,176	\$ 75,000	\$ 9,646,176	\$ (146,562)	-1.5%

FUND: 404 - WASTEWATER FUND		EXPENDITURES (404)							
DEPARTMENT: VARIOUS (11, 16, 17 18)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Public Works Wastewater General (11)									
Administration (535.010)									
404.11.535.010.11.00	SALARIES AND WAGES	\$ 128,329	\$ 139,726	\$ 143,604	\$ 159,193	\$ -	\$ 159,193	\$ 15,589	10.9%
404.11.535.010.11.02	SALARIES AND WAGES - ADMIN SUPPORT	16,324	13,240	14,896	15,038	-	15,038	142	1.0%
404.11.535.010.12.02	OVERTIME - ADMIN SUPPORT	4	14	-	-	-	-	-	0.0%
404.11.535.010.21.00	PERSONNEL BENEFITS	56,176	47,982	65,280	71,278	-	71,278	5,998	9.2%
404.11.535.010.21.02	PERSONNEL BENEFITS - ADMIN SUPPORT	8,437	5,288	5,733	9,934	-	9,934	4,201	73.3%
404.11.535.010.31.00	OFFICE & OPERATING SUPPLIES	1,571	2,078	1,500	1,500	-	1,500	-	0.0%
404.11.535.010.32.00	FUEL CONSUMED	1,284	1,663	1,200	1,200	-	1,200	-	0.0%
404.11.535.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	329	2,808	2,960	3,000	-	3,000	40	1.4%
404.11.535.010.40.03	EXTERNAL TAXES & OPER ASSESS	120,462	125,475	124,700	129,200	-	129,200	4,500	3.6%
404.11.535.010.40.10	UT TAXES & OPER ASSESSMT - GF	339,900	361,920	351,500	354,500	-	354,500	3,000	0.9%
404.11.535.010.40.11	SERVICES - CHEHALIS BASIN PARTNERSHIP	-	5,000	-	-	-	-	-	0.0%
404.11.535.010.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	-	-	-	-	-	-	-	0.0%
404.11.535.010.40.16	INTERGOVT PROF SVCS - LC EMS MGMT	3,775	3,788	3,800	3,900	-	3,900	100	2.6%
404.11.535.010.41.00	PROFESSIONAL SERVICES	20,760	2,552	26,790	27,600	450,000	477,600	450,810	1682.8%
404.11.535.010.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	15	-	200	-	200	200	0.0%
404.11.535.010.42.00	COMMUNICATIONS	501	482	3,080	3,200	-	3,200	120	3.9%
404.11.535.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	104	1,508	1,600	-	1,600	92	6.1%
404.11.535.010.44.00	ADVERTISING	-	933	-	-	-	-	-	0.0%
404.11.535.010.46.00	INSURANCE	166,029	189,715	248,511	321,900	-	321,900	73,389	29.5%
404.11.535.010.47.00	PUBLIC UTILITY SERVICE	1,943	2,013	2,900	3,000	-	3,000	100	3.4%
404.11.535.010.47.03	PUBLIC UTILITY SERVICE - CITY	2,282	2,083	2,340	2,400	-	2,400	60	2.6%
404.11.535.010.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	-	0.0%
404.11.535.010.48.01	REPAIR & MAINT - EQUIPMENT	713	543	400	400	-	400	-	0.0%
404.11.535.010.48.02	R & M - IT SOFTWARE/HARDWARE	281	1,949	800	800	-	800	-	0.0%
404.11.535.010.49.00	MISCELLANEOUS	3	11	900	900	-	900	-	0.0%
404.11.535.010.49.01	REGISTRATION	149	260	360	400	-	400	40	11.1%
404.11.535.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	237	1,275	-	250	-	250	250	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	224	162	-	-	-	-	-	0.0%
Total Administration (535.010)		869,738	911,079	1,002,762	1,111,393	450,000	1,561,393	558,631	55.7%
Engineering Services (535.020)									
404.11.535.020.11.00	SALARIES AND WAGES	50,313	48,618	62,382	67,723	28,327	96,050	33,668	54.0%
404.11.535.020.11.06	SALARIES AND WAGES - VEH MC	1,985	-	-	-	-	-	-	0.0%
404.11.535.020.12.00	OVERTIME	59	1,062	300	400	-	400	100	33.3%
404.11.535.020.21.00	PERSONNEL BENEFITS	24,626	23,843	31,250	33,481	18,389	51,870	20,620	66.0%
404.11.535.020.21.06	PERSONNEL BENEFITS - VEH MC	431	-	-	-	-	-	-	0.0%
404.11.535.020.24.00	UNIFORMS & CLOTHING	207	207	311	311	-	311	-	0.0%
404.11.535.020.31.00	OFFICE & OPERATING SUPPLIES	2,498	2,651	1,804	1,900	-	1,900	96	5.3%
404.11.535.020.32.00	FUEL CONSUMED	1,022	1,134	1,892	1,900	-	1,900	8	0.4%
404.11.535.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	1,355	2,640	2,700	-	2,700	60	2.3%
404.11.535.020.41.00	PROFESSIONAL SERVICES	552	446	1,320	1,400	-	1,400	80	6.1%
404.11.535.020.41.30	PROF SERVICES - COPIER MAINT/PRINT	-	-	-	400	-	400	400	0.0%
404.11.535.020.42.00	COMMUNICATIONS	473	470	396	400	-	400	4	1.0%
404.11.535.020.43.00	TRAVEL/HOTEL/PER DIEMS	26	-	1,166	1,200	-	1,200	34	2.9%
404.11.535.020.44.00	ADVERTISING	-	-	528	500	-	500	(28)	-5.3%
404.11.535.020.45.00	RENTALS	115	75	-	-	-	-	-	0.0%
404.11.535.020.46.00	INSURANCE	1,686	1,957	2,962	4,500	-	4,500	1,538	51.9%
404.11.535.020.48.01	REPAIR & MAINT - EQUIPMENT	226	282	440	500	-	500	60	13.6%
404.11.535.020.48.02	R & M - IT SOFTWARE/HARDWARE	3,836	4,567	616	600	-	600	(16)	-2.6%
404.11.535.020.49.01	REGISTRATION	158	1,085	880	900	-	900	20	2.3%
404.11.535.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	1,454	2,804	7,370	7,600	-	7,600	230	3.1%
404.11.591.048.71.03	L/T LEASE - COPIER/PRINTER	2,993	2,332	2,966	1,910	-	1,910	(1,056)	-35.6%
404.11.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	-	-	-	-	-	-	0.0%
404.11.594.048.81.00	CAPITAL LEASES - INTEREST	-	-	-	-	-	-	-	0.0%
Total Engineering Services (535.020)		92,660	92,888	119,223	128,325	46,716	175,041	55,818	46.8%
Maintenance (535.050)									
404.11.535.050.11.00	SALARIES AND WAGES	12,084	9,457	-	-	-	-	-	0.0%
404.11.535.050.11.06	SALARIES AND WAGES - VEH MC	16,066	9,289	12,973	7,800	-	7,800	(5,173)	-39.9%
404.11.535.050.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
404.11.535.050.12.06	OVERTIME - VEH MC	23	-	-	-	-	-	-	0.0%
404.11.535.050.21.00	PERSONNEL BENEFITS	3,012	1,975	-	-	-	-	-	0.0%
404.11.535.050.21.06	PERSONNEL BENEFITS - VEH MC	3,788	1,952	2,700	1,800	-	1,800	(900)	-33.3%
404.11.535.050.31.00	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	0.0%
404.11.535.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-	-	-	-	0.0%
Total Maintenance (535.050)		34,973	22,673	15,673	9,600	-	9,600	(6,073)	-38.7%
Operations (535.080)									
404.11.535.080.11.06	SALARIES AND WAGES - VEH MC	216	-	-	-	-	-	-	0.0%
404.11.535.080.12.06	PERSONNEL BENEFITS - VEH MC	48	-	-	-	-	-	-	0.0%
404.11.535.080.31.00	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	0.0%
404.11.535.080.42.00	COMMUNICATIONS	184	159	-	-	-	-	-	0.0%
Total Operations (535.080)		448	159	-	-	-	-	-	0.0%
Contra Expenditure Offsets (General Fund)									
404.11.535.091.1A.00	WAGE CONTRA OFFSETS	104,071	84,562	104,103	108,800	-	108,800	4,697	4.5%
404.11.535.091.2A.00	BENEFIT CONTRA OFFSETS	37,708	42,952	50,630	52,100	-	52,100	1,470	2.9%
404.11.535.091.3A.00	SUPPLIES CONTRA OFFSETS	1,686	4,632	7,541	7,800	-	7,800	259	3.4%
404.11.535.091.4A.00	SERVICES CONTRA OFFSETS	31,986	57,143	59,671	61,500	-	61,500	1,829	3.1%

FUND: 404 - WASTEWATER FUND		EXPENDITURES (404)						
DEPARTMENT: VARIOUS (11, 16, 17 18)								
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023 % Change
Total Contra Expenditures Offsets (General Fund)		175,451	189,289	221,945	230,200	-	230,200	8,255 3.7%
Contra Expense Offsets (Water Fund)								
404.11.535.099.1A.00	WAGE CONTRA OFFSETS	62,268	61,439	67,800	70,900	-	70,900	3,100 4.6%
404.11.535.099.2A.00	BENEFIT CONTRA OFFSETS	37,240	41,479	46,200	47,600	-	47,600	1,400 3.0%
404.11.535.099.3A.00	SUPPLIES CONTRA OFFSETS	5,399	6,344	6,500	6,700	-	6,700	200 3.1%
404.11.535.099.4A.00	SERVICES CONTRA OFFSETS	23,775	33,411	32,000	33,000	-	33,000	1,000 3.1%
Total Contra Expenditures Offsets (Water Fund)		128,682	142,673	152,500	158,200	-	158,200	5,700 3.7%
Debt Service Principal								
404.11.591.035.72.00	PTF LOAN PRINCIPAL - SRFL #1	158,622	161,018	163,455	82,648	-	82,648	(80,807) -49.4%
404.11.591.035.72.11	WTP LOAN PRINCIPAL SRFL#3A	1,630,623	1,630,623	1,630,625	1,630,623	-	1,630,623	(2) 0.0%
404.11.591.035.72.12	WTP LOAN PRINCIPAL SRFL #3B	39,546	39,546	39,550	39,546	-	39,546	(4) 0.0%
404.11.591.035.72.13	WTP LOAN PRINCIPAL - SRFL #2	18,865	19,150	19,440	-	-	-	(19,440) -100.0%
404.11.591.035.78.00	DOE - I & I LOAN PRINCIPAL	16,134	16,426	16,930	17,337	-	17,337	407 2.4%
Total Debt Service Principal		1,863,790	1,866,763	1,870,000	1,770,154	-	1,770,154	(99,846) -5.3%
Debt Service Interest								
404.11.592.035.83.00	INT ON LT EXTERNAL DEBT-SRFL I&I	7,402	7,109	6,610	6,199	-	6,199	(411) -6.2%
404.11.592.035.83.10	INT ON LT EXTERNAL DEBT-SRFL#1	7,918	5,522	3,095	622	-	622	(2,473) -79.9%
404.11.592.035.83.00	SRF LT LOAN INTEREST - SRFL#2	794	509	220	-	-	-	(220) -100.0%
Total Debt Service Interest		16,114	13,140	9,925	6,821	-	6,821	(3,104) -31.3%
Transfer Out								
404.11.597.009.55.14	TRANSFER OUT - FUND 414 CAPITAL	-	2,146,300	454,500	358,100	-	358,100	(96,400) -21.2%
Total Transfer Out		-	2,146,300	454,500	358,100	-	358,100	(96,400) -21.2%
Capital Outlays								
404.11.594.035.64.00	MACHINERY & EQUIPMENT	28,639	-	-	-	-	-	- 0.0%
404.11.594.035.65.00	CONSTRUCTION PROJECTS	427,458	-	-	-	-	-	- 0.0%
404.11.594.035.65.41	CONSTRUCTION PROJECTS-ENG SVC	13,949	-	-	-	-	-	- 0.0%
Total Capital Outlays		470,046	-	-	-	-	-	- 0.0%
Total PW Wastewater Administration (11)		3,651,902	5,384,964	3,846,528	3,772,793	496,716	4,269,509	422,981 11.0%
Wastewater Treatment Plant (WWTP) (16)								
WWTP Maintenance								
404.16.535.050.31.00	OFFICE & OPERATING SUPPLIES	95,706	132,474	107,000	107,000	-	107,000	- 0.0%
404.16.535.050.31.03	SPARE PARTS - INVENTORY	-	29,462	-	-	-	-	- 0.0%
404.16.535.050.32.00	FUEL CONSUMED	47	-	-	-	-	-	- 0.0%
404.16.535.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	3,540	3,378	2,000	2,100	-	2,100	100 5.0%
404.16.535.035.41.00	PROFESSIONAL SERVICES - TESTING	9,411	30,313	110,000	-	-	-	(110,000) -100.0%
404.16.535.050.41.30	PROF SERVICES - COPIER MAINT/PRINT	-	-	-	500	-	500	500 0.0%
404.16.535.050.45.00	RENTALS	280	270	1,200	1,200	-	1,200	- 0.0%
404.16.535.050.48.00	REPAIR & MAINT- FACILITIES	6,696	17,301	50,000	51,500	-	51,500	1,500 3.0%
404.16.535.050.48.01	REPAIR & MAINT - EQUIPMENT	33,592	34,658	30,700	31,600	-	31,600	900 2.9%
404.16.535.050.48.02	R & M - IT SOFTWARE/HARDWARE	14,950	21,358	29,500	30,400	-	30,400	900 3.1%
404.16.535.050.49.04	GOVT PERMIT/CERT/RECORDING FEE	1,468	-	-	-	-	-	- 0.0%
Total WWTP Maintenance		165,690	269,214	330,400	224,300	-	224,300	(106,100) -32.1%
WWTP Operations								
404.16.535.080.11.00	SALARIES AND WAGES	369,572	379,708	377,813	411,664	-	411,664	33,851 9.0%
404.16.535.080.11.05	SALARIES AND WAGES - PT	-	-	11,300	16,400	-	16,400	5,100 45.1%
404.16.535.080.12.00	OVERTIME	23,181	32,458	35,700	51,800	-	51,800	16,100 45.1%
404.16.535.080.21.00	PERSONNEL BENEFITS	193,525	182,828	192,208	224,679	-	224,679	32,471 16.9%
404.16.535.080.21.05	PERSONNEL BENEFITS - PT	-	-	2,100	3,000	-	3,000	900 42.9%
404.16.535.080.24.00	UNIFORMS & CLOTHING	1,383	1,034	1,776	1,425	-	1,425	(351) -19.8%
404.16.535.080.31.00	OFFICE & OPERATING SUPPLIES	354,020	327,489	273,880	282,100	-	282,100	8,220 3.0%
404.16.535.080.32.00	FUEL CONSUMED	2,282	2,556	6,000	6,200	-	6,200	200 3.3%
404.16.535.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	4,732	8,233	4,000	4,100	-	4,100	100 2.5%
404.16.535.080.41.00	PROFESSIONAL SERVICES	39,960	104,093	51,500	53,000	-	53,000	1,500 2.9%
404.16.535.080.42.00	COMMUNICATIONS	19,689	19,938	17,000	17,500	-	17,500	500 2.9%
404.16.535.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	6,300	9,000	-	9,000	2,700 42.9%
404.16.535.080.44.00	ADVERTISING	96	251	5,250	5,000	-	5,000	(250) -4.8%
404.16.535.080.45.00	RENTALS	2,412	2,551	-	12,000	-	12,000	12,000 0.0%
404.16.535.080.47.00	PUBLIC UTILITY SERVICE	200,178	196,321	189,000	194,700	-	194,700	5,700 3.0%
404.16.535.080.47.03	PUBLIC UTILITY SERVICE - CITY	14,791	14,655	13,840	14,300	-	14,300	460 3.3%
404.16.535.080.48.01	REPAIR & MAINT - EQUIPMENT	27	483	2,000	2,100	-	2,100	100 5.0%
404.16.535.080.48.02	R & M - IT SOFTWARE/HARDWARE	8,492	4,605	-	-	-	-	- 0.0%
404.16.535.080.49.00	MISCELLANEOUS	-	-	-	-	-	-	- 0.0%
404.16.535.080.49.01	REGISTRATION	-	-	8,900	12,410	-	12,410	3,510 39.4%
404.16.535.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	442	642	1,250	1,300	-	1,300	50 4.0%
404.16.535.080.49.04	GOVT PERMIT/CERT/RECORDING FEE	15,616	17,029	17,950	18,500	-	18,500	550 3.1%
Total WWTP Operations		1,250,398	1,294,874	1,217,767	1,341,178	-	1,341,178	123,411 10.1%
Total Wastewater Treatment Plant (WWTP) (16)		1,416,088	1,564,088	1,548,167	1,565,478	-	1,565,478	17,311 1.1%
Wastewater Collection (17)								
404.17.535.050.31.00	OFFICE & OPERATING SUPPLIES	46,303	25,444	60,000	61,800	-	61,800	1,800 3.0%
404.17.535.050.34.00	ITEMS PURCH'D FOR INV & RESALE	-	-	2,000	2,100	-	2,100	100 5.0%
404.17.535.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,031	715	2,000	2,100	-	2,100	100 5.0%
404.17.535.050.41.00	PROFESSIONAL SERVICES	152	14,521	-	-	-	-	- 0.0%
404.17.535.050.45.00	RENTALS	789	-	4,000	4,100	-	4,100	100 2.5%

FUND: 404 - WASTEWATER FUND		EXPENDITURES (404)							
DEPARTMENT: VARIOUS (11, 16, 17 18)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
404.17.535.050.48.00	REPAIR & MAINT- FACILITIES	8,442	8,992	5,000	5,200	-	5,200	200	4.0%
404.17.535.050.48.01	REPAIR & MAINT - EQUIPMENT	16,021	4,785	36,500	37,600	-	37,600	1,100	3.0%
404.17.535.050.48.02	R & M - IT SOFTWARE/HARDWARE	2,876	-	6,000	6,200	-	6,200	200	3.3%
Total Collections Maintenance		75,614	54,457	115,500	119,100	-	119,100	3,600	3.1%
Collections Operations									
404.17.535.080.11.00	SALARIES AND WAGES	131,400	80,957	174,343	185,736	-	185,736	11,393	6.5%
404.17.535.080.11.05	SALARIES AND WAGES - PT	-	-	-	-	-	-	-	0.0%
404.17.535.080.12.00	OVERTIME	9,307	7,781	7,000	10,200	-	10,200	3,200	45.7%
404.17.535.080.21.00	PERSONNEL BENEFITS	81,193	65,019	87,849	91,796	-	91,796	3,947	4.5%
404.17.535.080.21.05	PERSONNEL BENEFITS - PT	-	-	-	-	-	-	-	0.0%
404.17.535.080.24.00	UNIFORMS & CLOTHING	576	562	884	675	-	675	(209)	-23.6%
404.17.535.080.31.00	OFFICE & OPERATING SUPPLIES	1,209	1,369	1,600	1,600	-	1,600	-	0.0%
404.17.535.080.32.00	FUEL CONSUMED	8,884	10,578	9,200	9,500	-	9,500	300	3.3%
404.17.535.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	2,703	-	-	-	-	-	-	0.0%
404.17.535.080.41.00	PROFESSIONAL SERVICES	1,840	281	14,000	14,400	-	14,400	400	2.9%
404.17.535.080.42.00	COMMUNICATIONS	7,465	8,413	9,000	9,300	-	9,300	300	3.3%
404.17.535.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	450	500	-	500	50	11.1%
404.17.535.080.45.00	RENTALS	12,464	13,331	10,000	10,300	-	10,300	300	3.0%
404.17.535.080.47.00	PUBLIC UTILITY SERVICE	44,270	44,838	47,250	48,700	-	48,700	1,450	3.1%
404.17.535.080.47.03	PUBLIC UTILITY SERVICE - CITY	1,970	2,375	1,565	1,600	-	1,600	35	2.2%
404.17.535.080.48.01	REPAIR & MAINT - EQUIPMENT	453	-	-	-	-	-	-	0.0%
404.17.535.080.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	75	-	-	-	-	-	-	0.0%
404.17.535.080.49.00	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
404.17.535.080.49.01	REGISTRATION	-	-	450	500	-	500	50	11.1%
404.17.535.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	20	40	-	-	-	-	-	0.0%
404.17.535.080.49.04	GOVT PERMIT/CERT/RECORDING FEE	-	-	-	-	-	-	-	0.0%
404.17.594.035.64.00	MACHINERY & EQUIPMENT	-	12,651	-	-	-	-	-	0.0%
Total Collections Operations		303,829	248,195	363,591	384,807	-	384,807	21,216	5.8%
Total Wastewater Collections (17)		379,443	302,652	479,091	503,907	-	503,907	24,816	5.2%
Wastewater Poplar Tree Farm (PTF) (18)									
PTF Maintenance									
404.18.535.050.31.00	OFFICE & OPERATING SUPPLIES	10,249	9,301	10,000	10,300	-	10,300	300	3.0%
404.18.535.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	1,266	4,320	1,000	1,000	-	1,000	-	0.0%
404.18.535.050.41.00	PROFESSIONAL SERVICES	-	-	50,000	51,500	-	51,500	1,500	3.0%
404.18.535.050.45.00	RENTALS	-	-	1,000	1,000	-	1,000	-	0.0%
404.18.535.050.48.00	REPAIR & MAINT- FACILITIES	-	-	3,000	3,100	-	3,100	100	3.3%
404.18.535.050.48.01	REPAIR & MAINT - EQUIPMENT	-	169	-	-	-	-	-	0.0%
404.18.535.050.48.02	R & M - IT SOFTWARE/HARDWARE	-	203	3,500	3,600	-	3,600	100	2.9%
Total PTF Maintenance		11,515	13,993	68,500	70,500	-	70,500	2,000	2.9%
PTF Operations									
404.18.535.080.11.00	SALARIES AND WAGES	96,102	107,904	112,162	119,769	-	119,769	7,607	6.8%
404.18.535.080.11.05	SALARIES AND WAGES - PT	-	4,413	27,100	-	-	-	(27,100)	-100.0%
404.18.535.080.12.00	OVERTIME	371	80	1,800	2,600	-	2,600	800	44.4%
404.18.535.080.21.00	PERSONNEL BENEFITS	36,421	53,007	56,759	59,295	-	59,295	2,536	4.5%
404.18.535.080.21.05	PERSONNEL BENEFITS - PT	-	510	13,000	-	-	-	(13,000)	-100.0%
404.18.535.080.21.07	PERSONNEL BENEFITS-U&I TAXES	1,942	-	11,400	-	-	-	(11,400)	-100.0%
404.18.535.080.24.00	UNIFORMS & CLOTHING	470	470	580	800	-	800	220	37.9%
404.18.535.080.31.00	OFFICE & OPERATING SUPPLIES	3,922	1,070	5,500	5,700	-	5,700	200	3.6%
404.18.535.080.32.00	FUEL CONSUMED	3,733	7,124	6,000	6,200	-	6,200	200	3.3%
404.18.535.080.41.00	PROFESSIONAL SERVICES	1,583	-	12,000	12,400	100,000	112,400	100,400	836.7%
404.18.535.080.42.00	COMMUNICATIONS	964	1,047	2,000	2,100	-	2,100	100	5.0%
404.18.535.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	-	-	-	-	-	0.0%
404.18.535.080.44.00	ADVERTISING	-	-	500	500	-	500	-	0.0%
404.18.535.080.47.00	PUBLIC UTILITY SERVICE	1,717	2,092	2,200	2,300	-	2,300	100	4.5%
404.18.535.080.48.01	REPAIR & MAINT - EQUIPMENT	10	-	-	-	-	-	-	0.0%
404.18.535.080.49.00	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
404.18.535.080.49.01	REGISTRATION	94	-	225	200	-	200	(25)	-11.1%
404.18.535.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	51	-	-	-	-	-	0.0%
Total PTF Operations		147,329	177,768	251,226	211,864	100,000	311,864	60,638	24.1%
Total Poplar Tree Farm (PTF) (18)		158,844	191,761	319,726	282,364	100,000	382,364	62,638	19.6%
TOTAL EXPENDITURES		\$ 5,606,277	\$ 7,443,465	\$ 6,193,512	\$ 6,124,542	\$ 596,716	\$ 6,721,258	\$ 527,746	8.5%
ENDING CASH, DECEMBER 31		\$ 5,468,851	\$ 4,113,238	\$ 3,599,226	\$ 2,924,918		\$ 2,924,918	\$ (674,308)	-18.7%
TOTAL APPROPRIATION		\$ 11,075,128	\$ 11,556,703	\$ 9,792,738	\$ 9,049,460	\$ 596,716	\$ 9,646,176	\$ (146,562)	-1.5%

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WATER FUND (405)

Public Works Water Divisions

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
WATER								
Water Superintendent	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Public Works Director	Non-Represented	0.20	0.25	0.25	0.25	0.25	0.25	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.17	0.17	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Planning and Building Manager	Non-Represented	0.10	0.05	0.05	0.05	0.05	0.00	-0.05
Public Works Office Manager	Teamster	0.20	0.25	0.25	0.25	0.25	0.25	0.00
Water Treatment Plant Operator Lead	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Water Treatment Plant Operator II	Teamster	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
Water Treatment Plant Operator I	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Water PTP Operator In-Training	Teamster	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Tech - Electrical	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Water Distribution Operator Lead	Teamster	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Water Distribution Operator II	Teamster	2.00	2.00	2.00	2.00	2.00	1.00	-1.00
Water Distribution Operator I/Meter Reader	Teamster	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Vehicle Maintenance Tech.	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. I	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utility Customer Service Rep. II	Teamster	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Engineering Tech. III	Teamster	0.44	0.00	0.00	0.44	0.44	0.44	0.00
Engineering Tech II	Teamster	0.44	0.88	0.88	0.44	0.44	0.44	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.44	0.44
Public Works Maintenance Aide (Seasonal)	Hourly	0.48	0.48	0.48	0.48	0.48	0.48	0.00
Total Water		13.86	14.91	14.91	14.91	15.08	15.52	0.44

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 while maintaining 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 hydrant 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.

Budgeting Changes That Started in 2022

The Water Capital Fund (415) was created starting in 2022 budget year to provide revenues and reserve dollars to construct new or replace portions of existing water production and distribution systems and facilities.

- A \$6,400,000 one-time transfer to the Water Capital Fund was made in 2022.
- Estimated ending fund balance represents about three- and one-half months of operating budget reserves and the required annual debt service reserves.

2023 Accomplishments

- Construction on Water System Infrastructure on Bishop Rd (in process)
- Complete comprehensive Water System Hydraulic Modeling for future system requirements
- 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
- Developing regional water supply agreement between the City of Chehalis and Centralia
- Prepared an Emergency Response Plan as part of the water system plan

2024 Goals and Objective

- Create comprehensive plan to prepare for future South UGA capacity needs
- Begin Chehalis River Raw Waterline Replacement Project Design and Permitting
- Begin construction of Greenwood Dr. AC water line replacement
- Continue working on the acquisition of TransAlta water rights and Marwood Water rights
- Work with FEMA to replace “crib structure” at the Chehalis river intake due to flood damage
- 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 (large water meters 4” to 10”)

WATER FUND (405) SUMMARY BY REVENUES AND EXPENDITURE CATEGORY

Water Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grant	\$ 61	\$ -	\$ -	\$ 13,298	\$ -	\$ -	0.0%
Charges for goods and services	3,081,137	3,134,949	2,975,190	1,868,892	3,181,500	206,310	6.9%
Hookup/Connection Charges	120,121	288,005	109,200	74,754	197,600	88,400	81.0%
Late Fees & Penalties	1,601	41,613	30,000	22,021	41,500	11,500	38.3%
Interest Earnings	14,148	43,559	77,000	60,921	60,000	(17,000)	-22.1%
Other Misc. Revenues	12,404	25,000	2,000	9,363	1,000	(1,000)	-50.0%
Interfund Loan Payment	70,911	54,135	-	-	-	-	0.0%
Refundable Deposits	30,520	121,248	134,620	25,546	49,400	(85,220)	-63.3%
Insurance Recovery	-	690	1,000	5,213	-	(1,000)	-100.0%
TOTAL REVENUES	\$ 3,330,903	\$ 3,709,199	\$ 3,329,010	\$ 2,080,008	\$3,531,000	\$ 201,990	6.1%
EXPENDITURES							
Salaries & Wages	\$ 856,917	\$ 827,881	\$ 953,297	\$ 565,326	\$1,074,232	\$ 120,935	12.7%
Benefits	417,324	422,789	482,901	291,664	596,267	113,366	23.5%
Supplies	220,388	315,745	439,085	207,501	478,414	39,329	9.0%
Services	847,022	811,048	970,846	582,710	1,025,721	54,875	5.7%
Capital Outlay	897,335	3,145	-	-	-	-	0.0%
Debt Service	239,466	236,253	233,770	2,636	230,188	(3,582)	-1.5%
Interfund Service	(64,039)	31,496	(11,400)	(15,988)	(11,700)	(300)	2.6%
Utility Deposits Applied/Refunds	40,488	83,418	68,346	25,546	70,300	1,954	2.9%
Transfer Out	-	6,751,600	868,300	578,867	444,900	(423,400)	-48.8%
TOTAL EXPENDITURES	\$ 3,454,901	\$ 9,483,375	\$ 4,005,145	\$ 2,238,262	\$3,908,322	(96,823)	-2.4%
Increase (Decrease) in Fund Balance	(123,998)	(5,774,176)	(676,135)	(158,254)	(377,322)	298,813	-44.2%
Beginning Cash, January 1	7,990,124	7,866,126	2,091,950	2,091,950	1,415,815	(676,135)	-32.3%
ENDING CASH, DECEMBER 31	\$ 7,866,126	\$ 2,091,950	\$ 1,415,815	\$ 1,933,696	\$1,038,493	\$ (377,322)	-26.7%

FUND: 405 - WATER FUND					REVENUES (405)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenues									
406.333.021.01	US TREASURY CARES FUND	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
405.333.097.03	FEMA DISASTER GRANT	-	-	-	-	-	-	-	100.0%
Total Intergovernmental	Total Grants	61	-	-	-	-	-	-	0.0%
Charges for Goods & Services									
405.343.040.21	RESIDENTIAL	1,160,353	1,206,610	1,136,100	1,199,400	-	1,199,400	63,300	5.6%
405.343.040.22	COMMERCIAL	1,804,883	1,721,516	1,714,900	1,768,300	-	1,768,300	53,400	3.1%
405.343.040.23	INTERDEPARTMENTAL - CITY	60,195	66,858	47,090	73,700	-	73,700	26,610	56.5%
405.343.040.24	WATER METER & INSTALLATION	-	61,285	12,000	58,600	-	58,600	46,600	388.3%
405.343.040.25	WHOLESALE	51,037	52,702	40,800	56,300	-	56,300	15,500	38.0%
405.343.040.29	OTHER SALES	1,895	3,021	7,200	3,800	-	3,800	(3,400)	-47.2%
405.343.040.30	WATER CONNECTION - CFC	120,121	288,005	109,200	197,600	-	197,600	88,400	81.0%
405.343.040.49	CHARGES TO PUBLIC AGENCIES	-	-	-	-	-	-	-	0.0%
405.343.040.51	COUNTY FILING FEE	100	75	700	-	-	-	(700)	-100.0%
405.343.040.91	SERVICE FEE-TURN ONS/OFFS, ETC	166	21,030	12,000	19,800	-	19,800	7,800	65.0%
405.343.040.93	ADMINISTRATIVE FEE	-	-	600	-	-	-	(600)	-100.0%
405.343.040.96	OTHER A/R-BAL INSTALL CHGS	2,508	1,852	3,800	1,600	-	1,600	(2,200)	-57.9%
405.343.040.99	OTHER FEES & CHARGES	-	-	-	-	-	-	-	0.0%
Total Charges for Goods & Services		3,201,258	3,422,954	3,084,390	3,379,100	-	3,379,100	294,710	9.6%
Fines/Forfeiture									
405.359.000.00	LATE PAYMENT FEES-NSFs	1,601	41,613	30,000	41,500	-	41,500	11,500	38.3%
Total Fines/Forfeiture		1,601	41,613	30,000	41,500	-	41,500	11,500	38.3%
Interest Earnings									
405.361.011.00	INTEREST EARNINGS	12,272	43,099	77,000	60,000	-	60,000	(17,000)	-22.1%
405.361.040.07	OTHER INTEREST - INTERFUND LOAN	1,876	461	-	-	-	-	-	0.0%
Total Interest Earnings		14,148	43,560	77,000	60,000	-	60,000	(17,000)	-22.1%
Other Misc. Revenues									
405.367.000.02	DONATIONS	-	25,000	-	-	-	-	-	0.0%
405.369.010.00	SALE OF SCRAP OR JUNK	4,011	-	2,000	1,000	-	1,000	(1,000)	-50.0%
405.369.040.00	OTHER JUDGEMENTS & SETTLEMENTS	-	-	-	-	-	-	-	0.0%
405.369.041.00	SWR OTHER JUDGE/SETTLEMENTS	-	-	-	-	-	-	-	0.0%
405.369.080.00	CASH OVERAGES/SHORTAGES	-	-	-	-	-	-	-	0.0%
405.369.090.00	OTHER - NSF CHECKS	-	-	-	-	-	-	-	0.0%
405.369.091.00	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	0.0%
405.369.091.04	OTHER MISC REV - TAXED	-	-	-	-	-	-	-	0.0%
Total Other Misc. Revenues		4,011	25,000	2,000	1,000	-	1,000	(1,000)	-50.0%
Interfund Loans									
405.381.020.07	INTERFUND PRINCIPAL REPAYMENT	70,911	54,135	-	-	-	-	-	0.0%
Total Interfund Loans		70,911	54,135	-	-	-	-	-	0.0%
Refundable Deposits									
405.382.010.01	UTILITY DEPOSIT RECEIVED	15,079	54,160	78,600	34,600	-	34,600	(44,000)	-56.0%
405.382.010.02	UTILITY HOLD DEPOSIT RECEIVED	5,825	22,075	10,720	14,000	-	14,000	3,280	30.6%
405.382.010.03	UTILITY HYDRANT DEPOSIT RECEIVED	700	900	1,100	800	-	800	(300)	-27.3%
405.389.010.06	LATECOMER DEPOSITS	8,916	44,113	44,200	-	-	-	(44,200)	-100.0%
Total Refundable Deposits		30,520	121,248	134,620	49,400	-	49,400	(85,220)	-63.3%
Other Non-Revenues									
405.389.090.00	HOLDING/CLEARING ACCT TRANS	25	(25)	-	-	-	-	-	0.0%
405.398.000.00	INSURANCE RECOVERY - NON CAPITAL	-	715	-	-	-	-	-	0.0%
405.395.010.00	PROCEEDS FROM SALES OF ASSETS	-	-	-	-	-	-	-	0.0%
405.395.020.00	INS RECOVERY - CAPITAL ASSETS	8,368	-	1,000	-	-	-	(1,000)	-100.0%
405.395.020.90	COST RECOVERY - PROPERTY DAMAGE	-	-	-	-	-	-	-	0.0%
Total Other Non-Revenues		8,393	690	1,000	-	-	-	(1,000)	-100.0%
TOTAL REVENUES		\$ 3,330,903	\$ 3,709,200	\$ 3,329,010	\$ 3,531,000	\$ -	\$ 3,531,000	\$ 201,990	6.1%
BEGINNING CASH, JANUARY 1		\$ 7,990,124	\$ 7,866,126	\$ 2,091,950	\$ 1,415,815	\$ -	\$ 1,415,815	\$ (676,135)	-32.3%
TOTAL APPROPRIATION		\$ 11,321,027	\$ 11,575,326	\$ 5,420,960	\$ 4,946,815	\$ -	\$ 4,946,815	\$ (474,145)	-8.7%

FUND: 405 - WATER FUND		EXPENDITURES (405)							
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Public Works Water Division General (10)									
Water General Administration (534.010)									
405.10.534.010.11.00	SALARIES AND WAGES	\$ 122,057	\$ 101,856	\$ 100,600	\$ 156,643	\$ -	\$ 156,643	\$ 56,043	55.7%
405.10.534.010.11.02	SALARIES & WAGES - ADM SUPPORT	16,324	13,240	14,896	15,038	-	15,038	142	1.0%
405.10.534.010.12.02	OVERTIME - ADMIN SUPPORT	4	14	-	-	-	-	-	0.0%
405.10.534.010.21.00	PERSONNEL BENEFITS	45,049	16,643	48,500	76,352	-	76,352	27,852	57.4%
405.10.534.010.21.02	PERSONNEL BENEFITS - ADM SUPPORT	8,437	5,288	5,734	9,935	-	9,935	4,201	73.3%
405.10.534.010.31.00	OFFICE & OPERATING SUPPLIES	1,613	2,135	2,400	3,000	-	3,000	600	25.0%
405.10.534.010.32.00	FUEL CONSUMED	1,112	841	1,920	3,000	-	3,000	1,080	56.3%
405.10.534.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	329	298	2,460	2,500	-	2,500	40	1.6%
405.10.534.010.41.00	PROFESSIONAL SERVICES	117,791	30,466	55,990	3,000	-	3,000	(52,990)	-94.6%
405.10.534.010.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	15	-	4,000	-	4,000	4,000	0.0%
405.10.534.010.42.00	COMMUNICATIONS	13,291	9,206	8,000	8,200	-	8,200	200	2.5%
405.10.534.010.43.00	TRAVEL/HOTEL/PER DIEMS	-	604	1,415	2,500	-	2,500	1,085	76.7%
405.10.534.010.44.00	ADVERTISING	1,401	481	500	500	-	500	-	0.0%
405.10.534.010.46.00	INSURANCE	81,868	95,145	127,178	169,200	-	169,200	42,022	33.0%
405.10.534.010.47.00	PUBLIC UTILITY SERVICE	1,835	2,012	2,900	3,000	-	3,000	100	3.4%
405.10.534.010.47.03	PUBLIC UTILITY SERVICE - CITY	2,282	2,083	2,350	2,400	-	2,400	50	2.1%
405.10.534.010.48.00	REPAIR & MAINT- FACILITIES	-	-	1,000	1,000	-	1,000	-	0.0%
405.10.534.010.48.01	REPAIR & MAINT - EQUIPMENT	713	556	300	300	-	300	-	0.0%
405.10.534.010.48.02	R & M - SOFTWARE/HARDWARE	1,896	3,136	2,500	2,600	-	2,600	100	4.0%
405.10.534.010.49.00	MISC - LATECOMER DEPOSITS	25	-	800	800	-	800	-	0.0%
405.10.534.010.49.01	REGISTRATION	685	260	3,335	3,400	-	3,400	65	1.9%
405.10.534.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	1,254	1,646	1,500	1,500	-	1,500	-	0.0%
405.10.534.010.49.04	GOVT PERMIT & RECORDING FEES	4,766	5,024	5,000	5,500	-	5,500	500	10.0%
405.10.534.010.49.07	MISCELLANEOUS-BANK FEE	136	159	-	-	-	-	-	0.0%
405.10.534.010.49.90	MISC - JUDGMENTS & SETTLEMENTS	-	-	12,650	13,000	-	13,000	350	2.8%
405.10.534.010.40.11	SERVICES-CHEHALIS BASIS PARTNERSHIP	-	5,000	-	-	-	-	-	0.0%
405.10.534.010.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	-	3,788	-	-	-	-	-	0.0%
405.10.534.010.40.03	EXTERNAL TAXES & OPER ASSESS	154,419	157,811	155,000	162,500	-	162,500	7,500	4.8%
405.10.534.010.40.16	INTERGOVT SVCS - LC EMERGENCY MGMT	3,775	-	3,800	3,900	-	3,900	100	2.6%
405.10.534.010.40.10	UT TAXES & OPER ASSESSMT - GF	191,751	207,706	186,800	205,200	-	205,200	18,400	9.9%
Total Water General Administration		772,813	665,413	747,528	858,968	-	858,968	111,440	14.9%
Water Engineering Services (534.021)									
405.10.534.021.11.00	SALARIES AND WAGES	51,951	52,031	60,582	96,050	-	96,050	35,468	58.5%
405.10.534.021.11.06	SALARIES AND WAGES- VEH MC	-	1,133	1,500	1,300	-	1,300	(200)	-13.3%
405.10.534.021.12.00	OVERTIME	214	893	1,000	1,000	-	1,000	-	0.0%
405.10.534.021.21.00	PERSONNEL BENEFITS	24,925	24,509	31,250	51,870	-	51,870	20,620	66.0%
405.10.534.021.21.06	PERSONNEL BENEFITS - VEH MC	-	236	500	300	-	300	(200)	-40.0%
405.10.534.021.24.00	UNIFORMS & CLOTHING	207	207	311	264	-	264	(47)	-15.1%
405.10.534.021.31.00	OFFICE & OPERATING SUPPLIES	2,518	2,651	2,160	3,000	-	3,000	840	38.9%
405.10.534.021.32.00	FUEL CONSUMED	1,022	1,135	2,280	2,300	-	2,300	20	0.9%
405.10.534.021.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	1,355	2,650	2,700	-	2,700	50	1.9%
405.10.534.021.41.00	PROFESSIONAL SERVICES	527	446	1,320	1,400	-	1,400	80	6.1%
405.10.534.021.41.30	PROF SERVICES - COPIER MAINT/PRINT	-	-	-	700	-	700	700	0.0%
405.10.534.021.42.00	COMMUNICATIONS	501	470	650	800	-	800	150	23.1%
405.10.534.021.43.00	TRAVEL/HOTEL/PER DIEMS	26	-	1,170	1,170	-	1,170	-	0.0%
405.10.534.021.44.00	ADVERTISING	-	-	550	600	-	600	50	9.1%
405.10.534.021.45.00	RENTALS	115	74	100	151	-	151	51	51.0%
405.10.534.021.46.00	INSURANCE	1,686	1,957	2,962	4,800	-	4,800	1,838	62.1%
405.10.534.021.48.01	REPAIR & MAINT - EQUIPMENT	226	282	440	500	-	500	60	13.6%
405.10.534.021.48.02	R & M - SOFTWARE/HARDWARE	3,836	4,567	620	600	-	600	(20)	-3.2%
405.10.534.021.49.01	REGISTRATION	158	1,085	880	1,500	-	1,500	620	70.5%
405.10.534.021.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	1,454	2,707	7,370	7,600	-	7,600	230	3.1%
405.10.591.048.71.03	L/T LEASE - COPIER/PRINTER	2,965	2,952	2,970	1,910	-	1,910	(1,060)	-35.7%
405.10.594.048.71.00	CAPITAL LEASES - PRINCIPAL	-	-	-	-	-	-	-	0.0%
405.10.594.048.81.00	CAPITAL LEASES - INTEREST	-	-	-	-	-	-	-	0.0%
Total Water Engineering Services		92,331	98,690	121,265	180,515	-	180,515	59,250	48.9%
Vehicle Maintenance Shop (534.050)									
405.10.534.050.11.00	SALARIES AND WAGES	915	15,122	-	-	-	-	-	0.0%
405.10.534.050.11.05	SALARIES AND WAGES - PT	193	4,367	2,200	3,200	-	3,200	1,000	45.5%
405.10.534.050.11.06	SALARIES AND WAGES - VEH MC	36,941	27,823	37,538	15,200	-	15,200	(22,338)	-59.5%
405.10.534.050.12.00	OVERTIME	436	1,088	-	-	-	-	-	0.0%
405.10.534.050.12.06	OVERTIME - VEH MECH	1,125	731	1,200	1,400	-	1,400	200	16.7%
405.10.534.050.21.00	PERSONNEL BENEFITS	321	3,393	-	-	-	-	-	0.0%
405.10.534.050.21.05	PERSONNEL BENEFITS - PT	15	526	-	-	-	-	-	0.0%
405.10.534.050.21.06	PERSONNEL BENEFITS - VEH MC	35,855	31,646	29,249	33,400	-	33,400	4,151	14.2%
405.10.534.050.24.06	UNIFORMS & CLOTHING - VEH MECH	235	235	240	300	-	300	60	25.0%
405.10.534.050.31.00	OFFICE & OPERATING SUPPLIES	99	607	-	-	-	-	-	0.0%
405.10.534.050.41.00	PROFESSIONAL SERVICES	-	384	-	-	-	-	-	0.0%
405.10.534.050.48.02	R & M - SOFTWARE/HARDWARE	-	-	-	-	-	-	-	0.0%
405.10.534.050.49.00	MISCELLANEOUS	-	93	-	-	-	-	-	0.0%
405.10.534.050.49.19	INTEREST/FEES ON LATE PAYMENTS	-	44	-	-	-	-	-	0.0%
Total Vehicle Maintenance Shop		76,135	86,059	70,427	53,500	-	53,500	(16,927)	-24.0%

FUND: 405 - WATER FUND		EXPENDITURES (405)							
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
Customer Service Operations (534.070)									
405.10.534.070.11.00	SALARIES AND WAGES	174,749	168,021	206,127	214,385	-	214,385	8,258	4.0%
405.10.534.070.11.05	SALARIES AND WAGES - PT	-	-	12,520	12,900	-	12,900	380	3.0%
405.10.534.070.12.00	OVERTIME	-	-	500	500	-	500	-	0.0%
405.10.534.070.21.00	PERSONNEL BENEFITS	107,410	111,726	128,954	155,509	-	155,509	26,555	20.6%
405.10.534.070.21.05	PERSONNEL BENEFITS - PT	-	-	1,000	1,000	-	1,000	-	0.0%
405.10.534.070.24.00	UNIFORMS & CLOTHING	313	470	580	600	-	600	20	3.4%
405.10.534.070.31.00	OFFICE & OPERATING SUPPLIES	3,370	4,120	6,000	6,200	-	6,200	200	3.3%
405.10.534.070.31.02	OFFICE & OPERATING SUPPLIES	7,153	8,003	9,600	9,900	-	9,900	300	3.1%
405.10.534.070.32.00	FUEL CONSUMED	3,003	4,792	5,400	5,600	-	5,600	200	3.7%
405.10.534.070.35.00	SMALL TOOLS & MINOR EQUIPMENT	4,370	2,380	2,700	2,800	-	2,800	100	3.7%
405.10.534.070.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
405.10.534.070.41.30	PROF SERVICES - COPIER MAINT/PRINT	-	-	-	-	-	-	-	0.0%
405.10.534.070.42.00	COMMUNICATIONS	16,563	15,024	13,000	13,400	-	13,400	400	3.1%
405.10.534.070.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	1,000	1,000	-	1,000	-	0.0%
405.10.534.070.45.00	RENTALS	2,847	4,440	11,000	11,300	-	11,300	300	2.7%
405.10.534.070.46.00	INSURANCE	3,833	4,448	6,731	9,800	-	9,800	3,069	45.6%
405.10.534.070.47.00	PUBLIC UTILITY SERVICE	236	-	100	100	-	100	-	0.0%
405.10.534.070.48.00	REPAIR & MAINT- FACILITIES	-	601	500	500	-	500	-	0.0%
405.10.534.070.48.01	REPAIR & MAINT - EQUIPMENT	80	8,518	500	1,000	-	1,000	500	100.0%
405.10.534.070.48.02	R & M - SOFTWARE/HARDWARE	17,908	20,603	26,640	27,400	-	27,400	760	2.9%
405.10.534.070.49.00	MISCELLANEOUS	-	-	1,000	1,000	-	1,000	-	0.0%
405.10.534.070.49.01	REGISTRATION	-	-	6,400	6,600	-	6,600	200	3.1%
405.10.534.070.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	100	100	600	600	-	600	-	0.0%
405.10.534.070.49.03	MISCELLANEOUS-CC FEES	30,690	43,853	33,000	37,000	-	37,000	4,000	12.1%
405.10.534.070.49.04	GOVT PERMIT & RECORDING FEES	240	265	400	400	-	400	-	0.0%
405.10.534.070.71.03	L/T LEASE - COPIER/PRINTER	687	-	-	-	-	-	-	0.0%
Total Customer Service Operations		373,552	397,364	474,252	519,494	-	519,494	45,242	9.5%
405.10.534.071.1C.00	WAGE CONTRA EXP	(94,321)	(87,783)	(93,900)	(98,100)	-	(98,100)	(4,200)	4.5%
405.10.534.071.2C.00	BENEFIT CONTRA EXP	(60,495)	(57,691)	(62,500)	(64,400)	-	(64,400)	(1,900)	3.0%
405.10.534.071.3C.00	SUPPLIES CONTRA EXP	(9,869)	(11,533)	(11,800)	(12,200)	-	(12,200)	(400)	3.4%
405.10.534.071.4C.00	SERVICES CONTRA EXP	(43,458)	(60,738)	(58,100)	(59,800)	-	(59,800)	(1,700)	2.9%
Total Customer Services Operations Contra Expenses		(208,143)	(217,745)	(226,300)	(234,500)	-	(234,500)	(8,200)	3.6%
Water Division Operations (534.080)									
405.10.534.080.11.06	SALARIES AND WAGES- VEH MC	1,427	-	-	-	-	-	-	0.0%
405.10.534.080.21.06	PERSONNEL BENEFITS - VEH MC	309	-	-	-	-	-	-	0.0%
405.10.534.080.31.00	OFFICE & OPERATING SUPPLIES	-	-	-	-	-	-	-	0.0%
405.10.534.080.32.00	FUEL CONSUMED	304	-	-	-	-	-	-	0.0%
405.10.534.080.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
405.10.534.080.47.00	PUBLIC UTILITY SERVICE	109	-	-	-	-	-	-	0.0%
405.10.534.080.49.04	MISCELLANEOUS	-	-	-	-	-	-	-	0.0%
Total Water Division Operations		2,149	-	-	-	-	-	-	0.0%
Water Division Contra Expense Offsets,(General Fund) (534.091)									
405.10.534.091.1A.00	WAGE CONTRA OFFSETS	84,556	110,643	96,106	100,400	-	100,400	4,294	4.5%
405.10.534.091.2A.00	BENEFIT CONTRA OFFSETS	29,904	58,784	49,208	50,700	-	50,700	1,492	3.0%
405.10.534.091.3A.00	SUPPLIES CONTRA OFFSETS	1,311	5,716	7,864	8,100	-	8,100	236	3.0%
405.10.534.091.4A.00	SERVICES CONTRA OFFSETS	28,333	74,097	61,722	63,600	-	63,600	1,878	3.0%
Total Water Division Contra Expense Offsets (General Fund)		144,104	249,240	214,900	222,800	-	222,800	7,900	3.7%
Water Utility Interfund Loans (581.010)									
Water Utility Deposit Refunds									
405.10.582.010.01.00	UTILITY DEPOSIT REFUND/APPLIED	1,000	37,480	34,400	35,400	-	35,400	1,000	2.9%
405.10.582.010.02.00	UTILITY HOLD DEPOSIT REFUND/APPLIED	1,300	625	7,200	7,400	-	7,400	200	2.8%
405.10.582.010.03.00	HYDRANT DEPOSIT REFUND/APPLIED	-	1,200	1,200	1,200	-	1,200	-	0.0%
405.10.582.010.06.00	LATECOMER FEE REIMBURSEMENTS	38,188	44,113	25,546	26,300	-	26,300	754	3.0%
Total Water Utility Deposit Refunds		40,488	83,418	68,346	70,300	-	70,300	1,954	2.9%
Debt Service Payment - Principal (591.034)									
405.10.591.034.78.00	PWTF- LOAN PRINCIPAL SRFL #4	-	-	-	-	-	-	-	0.0%
405.10.591.034.78.01	PWTF- LOAN PRINCIPAL - WTP PH IV	63,006	63,006	63,010	63,006	-	63,006	(4)	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%
Total Debt Service Payment - Principal		209,456	209,456	209,460	209,456	-	209,456	(4)	0.0%
Debt Service Payment - Interest (592.034)									
405.10.592.T34.83.00	PWTF-WTRRB INTEREST LONG TERM	-	-	-	-	-	-	-	0.0%
405.10.592.T34.83.01	PWTF-WTRRB INT ON LONG TERM EXTER DEB	1,890	1,575	1,265	945	-	945	(320)	-25.3%
405.10.592.T34.83.02	DWSRF - LOAN INT - REDUNDANT FLOC	15,453	14,544	13,635	5,151	-	5,151	(8,484)	-62.2%
405.10.592.T34.83.03	WSRF- LOAN INTEREST-HIGH LEVEL	9,014	7,726	6,440	12,726	-	12,726	6,286	97.6%
Total Debt Service Payment - Interest		26,357	23,845	21,340	18,822	-	18,822	(2,518)	-11.8%
Capital Outlays (594.034)									
405.10.594.034.62.00	BUILDINGS AND STRUCTURES	-	-	-	-	-	-	-	0.0%
405.10.594.034.64.00	MACHINERY & EQUIPMENT	31,499	-	-	-	-	-	-	0.0%
405.10.594.034.65.00	CONSTRUCTION PROJECTS	817,278	-	-	-	-	-	-	0.0%
405.10.594.034.65.41	CONSTRUCTION PROJECTS-ENG SVC	42,269	-	-	-	-	-	-	0.0%
405.10.594.034.71.00	CAPITAL LEASE-PRINCIPAL	5,837	3,080	-	-	-	-	-	0.0%

FUND: 405 - WATER FUND		EXPENDITURES (405)							
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
405.10.594.034.81.00	CAPITAL LEASE-INTEREST	452	65	-	-	-	-	-	0.0%
Total Capital Outlays		897,335	3,145	-	-	-	-	-	0.0%
Transfer Out									
405.10.597.009.55.15	TRANSFER OUT - FUND 415 CAPITAL	-	6,751,600	868,300	444,900	-	444,900	(423,400)	-48.8%
Total Transfer Out		-	6,751,600	868,300	444,900	-	444,900	(423,400)	-48.8%
Total Public Works Water Division- General (10)		2,426,577	8,350,485	2,569,518	2,344,255	-	2,344,255	(225,263)	-8.8%
Public Works - Water Filter Plant (14)									
Water Filter Plant Maintenance									
405.14.534.050.31.00	OFFICE & OPERATING SUPPLIES	25,031	47,282	35,000	36,100	-	36,100	1,100	3.1%
405.14.534.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	2,802	8,000	8,200	10,000	18,200	10,200	127.5%
405.14.534.050.41.00	PROFESSIONAL SERVICES	204	54	-	-	-	-	-	0.0%
405.14.534.050.45.00	RENTALS	43	-	-	-	-	-	-	0.0%
405.14.534.050.48.00	REPAIR & MAINT- FACILITIES	12,227	37,489	56,000	57,700	-	57,700	1,700	3.0%
405.14.534.050.48.01	REPAIR & MAINT - EQUIPMENT	64,107	7,319	1,000	4,000	-	4,000	3,000	300.0%
405.14.534.050.48.02	R & M - SOFTWARE/HARDWARE	162	771	2,000	2,100	-	2,100	100	5.0%
Total Water Filter Plant Maintenance		101,774	95,717	102,000	108,100	10,000	118,100	16,100	15.8%
Water Filter Plant Operations									
405.14.534.080.11.00	SALARIES AND WAGES	221,320	242,739	220,462	200,975	-	200,975	(19,487)	-8.8%
405.14.534.080.11.05	SALARIES AND WAGES - PT	840	-	9,300	13,500	-	13,500	4,200	45.2%
405.14.534.080.12.00	OVERTIME	27,188	27,993	30,800	44,700	-	44,700	13,900	45.1%
405.14.534.080.21.00	PERSONNEL BENEFITS	88,754	94,474	79,397	83,262	-	83,262	3,865	4.9%
405.14.534.080.21.05	PERSONNEL BENEFITS - PT	112	-	3,000	4,400	-	4,400	1,400	46.7%
405.14.534.080.24.00	UNIFORMS & CLOTHING	470	705	920	900	-	900	(20)	-2.2%
405.14.534.080.31.00	OFFICE & OPERATING SUPPLIES	20,312	9,479	12,000	14,000	-	14,000	2,000	16.7%
405.14.534.080.31.RP	OFFICE & OPERATING SUPPLIES/ RESALE PERM	44,609	58,673	105,600	115,000	-	115,000	9,400	8.9%
405.14.534.080.32.00	FUEL CONSUMED	5,736	8,477	5,400	5,600	-	5,600	200	3.7%
405.14.534.080.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	-	1,835	2,300	-	2,300	465	25.3%
405.14.534.080.41.00	PROFESSIONAL SERVICES	13,781	16,494	55,000	58,000	-	58,000	3,000	5.5%
405.14.534.080.42.00	COMMUNICATIONS	6,438	6,003	6,000	6,200	-	6,200	200	3.3%
405.14.534.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	1,600	1,600	-	1,600	-	0.0%
405.14.534.080.47.00	PUBLIC UTILITY SERVICE	14,304	13,895	37,250	40,000	-	40,000	2,750	7.4%
405.14.534.080.47.03	PUBLIC UTILITY SERVICE - CITY	5,560	5,623	6,045	6,200	-	6,200	155	2.6%
405.14.534.080.48.00	REPAIR & MAINT- FACILITIES	-	-	-	-	-	-	-	0.0%
405.14.534.080.48.02	R & M - SOFTWARE/HARDWARE	735	264	-	-	-	-	-	0.0%
405.14.534.080.49.00	MISCELLANEOUS	-	9	-	-	-	-	-	0.0%
405.14.534.080.49.01	REGISTRATION	907	297	5,500	5,700	-	5,700	200	3.6%
405.14.534.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	126	315	2,000	2,100	-	2,100	100	5.0%
405.14.534.080.49.04	GOV PERMIT/RECORDING FEE	3,752	3,752	-	-	-	-	-	0.0%
Total Water Filter Plant Operations		454,944	489,192	582,109	604,437	-	604,437	22,328	3.8%
Total Water Filter Plant (14)		556,718	584,909	684,109	712,537	10,000	722,537	38,428	5.6%
Water Distribution (15)									
Water Distribution Maintenance (534.050)									
405.15.534.050.11.00	SALARIES AND WAGES	657	-	-	-	-	-	-	0.0%
405.15.534.050.12.00	OVERTIME	-	1,093	-	-	-	-	-	0.0%
405.15.534.050.21.00	PERSONNEL BENEFITS	161	220	-	-	-	-	-	0.0%
405.15.534.050.31.00	OFFICE & OPERATING SUPPLIES	19,626	34,197	48,000	49,400	-	49,400	1,400	2.9%
405.15.534.050.34.00	ITEMS PURCH'D FOR INV & RESALE	62,839	103,082	156,000	160,700	-	160,700	4,700	3.0%
405.15.534.050.35.00	SMALL TOOLS & MINOR EQUIPMENT	737	2,537	9,000	9,300	3,914	13,214	4,214	46.8%
405.15.534.050.41.00	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.0%
405.15.534.050.42.00	COMMUNICATIONS	-	-	-	-	-	-	-	0.0%
405.15.534.050.45.00	RENTALS	747	300	500	1,500	-	1,500	1,000	200.0%
405.15.534.050.48.00	REPAIR & MAINT- FACILITIES	7,574	3,666	18,950	21,000	-	21,000	2,050	10.8%
405.15.534.050.48.01	REPAIR & MAINT - EQUIPMENT	-	15,363	1,500	1,500	-	1,500	-	0.0%
405.15.534.050.48.02	R & M - SOFTWARE/HARDWARE	-	-	400	800	-	800	400	100.0%
Total Water Distribution Maintenance		92,341	160,458	234,350	244,200	3,914	248,114	13,764	5.9%
Water Distribution Operations (534.080)									
405.15.534.080.11.00	SALARIES AND WAGES	132,369	115,836	168,292	197,811	-	197,811	29,519	17.5%
405.15.534.080.11.05	SALARIES AND WAGES - PT	16,551	-	8,100	11,700	-	11,700	3,600	44.4%
405.15.534.080.12.00	OVERTIME	867	2,264	5,000	7,300	-	7,300	2,300	46.0%
405.15.534.080.12.05	OVERTIME - PT	-	-	1,300	1,900	-	1,900	600	46.2%
405.15.534.080.21.00	PERSONNEL BENEFITS	66,926	89,672	107,417	128,542	-	128,542	21,125	19.7%
405.15.534.080.21.05	PERSONNEL BENEFITS - PT	2,209	-	5,400	7,800	-	7,800	2,400	44.4%
405.15.534.080.21.07	PERSONNEL BENEFITS-U&I TAXES	-	6,511	-	-	-	-	-	0.0%
405.15.534.080.24.00	UNIFORMS & CLOTHING	705	705	820	600	-	600	(220)	-26.8%
405.15.534.080.31.00	OFFICE & OPERATING SUPPLIES	900	16	240	2,000	-	2,000	1,760	733.3%
405.15.534.080.32.00	FUEL CONSUMED	9,942	12,639	10,800	11,100	-	11,100	300	2.8%
405.15.534.080.41.00	PROFESSIONAL SERVICES	240	-	27,000	27,800	-	27,800	800	3.0%
405.15.534.080.42.00	COMMUNICATIONS	1,414	1,112	3,000	3,100	-	3,100	100	3.3%
405.15.534.080.43.00	TRAVEL/HOTEL/PER DIEMS	60	-	1,000	1,500	-	1,500	500	50.0%
405.15.534.080.47.00	PUBLIC UTILITY SERVICE	26,287	31,813	28,000	28,800	-	28,800	800	2.9%
405.15.534.080.47.03	PUBLIC UTILITY SERVICE - CITY	840	800	850	900	-	900	50	5.9%

FUND: 405 - WATER FUND		EXPENDITURES (405)							
DEPARTMENT: VARIOUS (10, 14, 15,19)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
405.15.534.080.48.02	R & M - SOFTWARE/HARDWARE	7,309	7,558	8,333	8,600	-	8,600	267	3.2%
405.15.534.080.49.00	MISCELLANEOUS	42	-	-	-	-	-	-	0.0%
405.15.534.080.49.01	REGISTRATION	1,035	-	1,500	1,800	-	1,800	300	20.0%
405.15.534.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	42	245	1,167	1,200	-	1,200	33	2.8%
405.15.534.080.49.04	GOV PERMITS/CERTIFICATIONS	-	-	-	-	-	-	-	0.0%
Total Water Distribution Operations		267,738	269,171	378,219	442,453	-	442,453	64,234	17.0%
Total Water Distribution(15)		360,079	429,629	612,569	686,653	3,914	690,567	77,998	12.7%
Water Intake (19)									
Water Intake Maintenance (534.050)									
405.19.534.050.31.00	OFFICE & OPERATING SUPPLIES	3,068	6,649	2,640	2,700	-	2,700	60	2.3%
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	-	-	-	-	-	-	-	0.0%
405.19.534.050.48.00	REPAIR & MAINT- FACILITIES	-	-	1,500	1,500	-	1,500	-	0.0%
405.19.534.050.48.01	REPAIR & MAINT - EQUIPMENT	2,670	-	1,000	1,000	-	1,000	-	0.0%
Total Water Intake Maintenance		5,738	6,649	6,140	6,200	-	6,200	60	1.0%
Water Intake Operations (534.080)									
405.19.534.080.11.00	SALARIES AND WAGES	41,344	43,129	61,580	64,530	-	64,530	2,950	4.8%
405.19.534.080.11.05	SALARIES AND WAGES - PT	-	-	-	-	-	-	-	0.0%
405.19.534.080.12.00	OVERTIME	9,447	8,508	9,800	14,200	-	14,200	4,400	44.9%
405.19.534.080.21.00	PERSONNEL BENEFITS	34,676	35,388	39,289	40,933	-	40,933	1,644	4.2%
405.19.534.080.21.05	PERSONNEL BENEFITS - PT	-	-	-	-	-	-	-	0.0%
405.19.534.080.24.00	UNIFORMS & CLOTHING	235	235	340	300	-	300	(40)	-11.8%
405.19.534.080.31.00	OFFICE & OPERATING SUPPLIES	-	-	1,200	1,200	-	1,200	-	0.0%
405.19.534.080.32.00	FUEL CONSUMED	2,697	1,594	4,800	4,900	-	4,900	100	2.1%
405.19.534.080.41.00	PROFESSIONAL SERVICES	-	4,653	-	-	-	-	-	0.0%
405.19.534.080.42.00	COMMUNICATIONS	1,441	1,452	1,500	1,500	-	1,500	-	0.0%
405.19.534.080.43.00	TRAVEL/HOTEL/PER DIEMS	-	589	100	100	-	100	-	0.0%
405.19.534.080.47.00	PUBLIC UTILITY SERVICE	15,949	16,153	14,000	14,400	-	14,400	400	2.9%
405.19.534.080.48.00	REPAIR & MAINT- FACILITIES	-	-	-	2,500	-	2,500	2,500	0.0%
405.19.534.080.48.02	R & M - SOFTWARE/HARDWARE	-	-	-	-	-	-	-	0.0%
405.19.534.080.49.01	REGISTRATION	-	-	200	200	-	200	-	0.0%
405.19.534.080.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-	0.0%
Total Water Intake Operations		105,789	111,701	132,809	144,763	-	144,763	11,954	9.0%
Total Water Intake (19)		111,527	118,350	138,949	150,963	-	150,963	12,014	8.6%
TOTAL EXPENDITURES		\$ 3,454,901	\$ 9,483,373	\$ 4,005,145	\$ 3,894,408	\$ 13,914	\$ 3,908,322	\$ (96,823)	-2.4%
ENDING CASH, DECEMBER 31		\$ 7,866,126	\$ 2,091,953	\$ 1,415,815	\$ 1,038,493	\$ -	\$ 1,038,493	\$ (377,322)	-26.7%
TOTAL APPROPRIATION		\$ 11,321,027	\$ 11,575,326	\$ 5,420,960	\$ 4,932,901	\$ 13,914	\$ 4,946,815	\$ (474,145)	-8.7%

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STORM & SURFACE WATER (406)

Public Works Storm/Surface Water 06

Employees:

					2023	2023	Change	
					Adopted	Amended	2024	2024-
Department / Classification	Class	2020	2021	2022	Budget	Budget	Adopted	2023
STORM & SURFACE WATER								
Street/Stormwater Superintendent	Non-Represented	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Public Works Director	Non-Represented	0.15	0.20	0.20	0.20	0.20	0.20	0.00
Capital Project Manager	Non-Represented	0.00	0.00	0.00	0.00	0.16	0.16	0.00
Community Development Director	Non-Represented	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Planning and Building Manager	Non-Represented	0.10	0.05	0.05	0.05	0.05	0.00	-0.05
Public Works Office Manager	Teamster	0.20	0.25	0.30	0.30	0.30	0.30	0.00
Storm Collection Specialist	Teamster	1.50	1.50	1.50	1.50	1.50	1.50	0.00
Engineering Tech. III	Teamster	0.03	0.00	0.00	0.06	0.06	0.06	0.00
Engineering Tech II	Teamster	0.03	0.12	0.12	0.06	0.06	0.06	0.00
Engineering Tech I	Teamster	0.00	0.00	0.00	0.00	0.00	0.06	0.06
Street/Storm Lead	Teamster	0.00	0.00	0.00	0.00	0.00	0.25	0.25
Equipment Operator II	Teamster	0.25	0.25	0.25	0.25	0.25	0.00	-0.25
Equipment Operator I	Teamster	0.25	0.25	0.25	0.25	0.25	0.25	0.00
PW Property Maint. Aide (Seasonal)	Hourly	0.26	0.24	0.24	0.24	0.24	0.24	0.00
Total Storm & Surface Water		3.27	3.36	3.41	3.41	3.57	3.63	0.06

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.

Budgeting Changes That Started in 2022:

The Stormwater Capital Fund was created in 2022 to provide revenues and reserve dollars to construct new or replaced portions of the existing stormwater collection and treatment system.

- All capital outlay budget was moved to the Stormwater Capital Fund.
- A \$1,295,000 one-time transfer to the Stormwater Capital Fund was made in 2022.
- Estimated ending fund balance represents about three-and one-half months of operating budget reserve.

2023 Accomplishments:

- Removed numerous hazards and blockages from storm drainage system.
- Replaced failing storm infrastructure on Chehalis Ave between 3rd and 9th as part of a roadway maintenance and improvement process, which is close to completion as of November 1.
- Identified and replaced/repared several failing brick catch basins.
- Cleaned catch basins throughout the city.
- Ordered new vacutor truck.
- Cleaned catch basins in Lewis County through our interlocal agreement.

2024 Goals and Objectives:

- Continue to repair/replace storm infrastructure as necessary.
- Continue ditch cleaning.
- Use line camera to continue to inventory the storm system and identify problems.

- Continue GPS survey for accurate mapping of system.
- Continue to respond to customer complaints/concerns in a timely manner.
- Develop a plan to follow when cleaning catch basins.
- Develop a plan to follow when picking up leaves and fall debris.

STORM AND SURFACE WATER FUND (406)
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

STORM AND SURFACE WATER FUND	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental	\$ -	\$ -	\$ -	\$ 2,210	\$ -	\$ -	0.0%
Charges for services	712,214	726,868	704,100	483,318	715,500	11,400	1.6%
Hookup/Connection Charge	8,239	2,836	14,100	489	8,500	(5,600)	-39.7%
Late Fee & Penalties	1	9,707	6,070	6,572	7,900	1,830	30.1%
Interest Earnings	1,500	6,156	14,000	12,181	10,100	(3,900)	-27.9%
Misc. Other Revenues	343	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 722,297	\$ 745,567	\$ 738,270	\$ 504,770	\$ 742,000	\$ 3,730	0.5%
EXPENDITURES							
Salaries & Wages	\$ 140,027	\$ 178,346	\$ 221,993	\$ 113,939	\$ 229,457	\$ 7,464	3.4%
Benefits	80,685	93,665	115,430	62,216	128,091	12,661	11.0%
Supplies	22,935	39,443	80,216	15,654	85,600	5,384	6.7%
Services	33,664	36,596	114,803	57,205	81,391	(33,412)	-29.1%
Capital Outlay	515,318	-	-	-	-	-	0.0%
Debt Service	404	1,052	420	270	1,910	1,490	354.8%
Interfund Service	111,701	122,413	112,850	71,604	117,000	4,150	3.7%
Transfers out	-	1,429,700	164,300	109,533	227,000	62,700	38.2%
TOTAL EXPENDITURES	\$ 904,734	\$ 1,901,215	\$ 810,012	\$ 430,421	\$ 870,449	\$ 60,437	7.5%
Increase (Decrease) in Fund Balance	(182,437)	(1,155,648)	(71,742)	74,349	(128,449)	(56,707)	79.0%
Beginning Cash, January 1	1,699,119	1,516,682	361,034	361,034	289,292	(71,742)	-19.9%
ENDING CASH, DECEMBER 31	\$ 1,516,682	\$ 361,034	\$ 289,292	\$ 435,383	\$ 160,843	\$ (128,449)	-44.4%

FUND: 406 -STORM AND SURFACE WATER FUND					REVENUES (406)				
Account Number	Account Title	2021 Actual	2022. Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Changes
REVENUE SOURCE									
Intergovernmental Revenues									
406.333.021.01	US TREASURY CARES FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
406.333.097.03	FEMA DISASTER GRANT	-	-	-	-	-	-	-	0.0%
406.333.970.36	ST OF WA - MILITARY DEPT	-	-	-	-	-	-	-	0.0%
406.334.001.80	STATE MILITARY DEPT	-	-	-	-	-	-	-	0.0%
406.334.001.83	DEPT OF MILITARY/07 FEMA FLOOD	-	-	-	-	-	-	-	0.0%
406.334.004.20	DCTED - STATE GRANT	-	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		-	-	-	-	-	-	-	0.0%
Charges for Goods & Services									
406.343.010.01	SINGLE FAMILY RESIDENTIAL	213,587	226,155	208,400	217,300	-	217,300	8,900	4.3%
406.343.010.02	CLOSED NON-SINGLE FAMILY RESID	371,626	372,244	366,600	369,400	-	369,400	2,800	0.8%
406.343.010.03	OPEN NON-SINGLE FAMILY RESID	98,787	98,951	95,000	97,000	-	97,000	2,000	2.1%
406.343.010.23	INTERDEPARTMENTAL - CITY	28,214	28,944	25,100	27,000	-	27,000	1,900	7.6%
406.343.010.30	UTILITY HOOK UP/CONNECTION	8,239	2,836	14,100	8,500	-	8,500	(5,600)	-39.7%
406.343.010.93	ADMINISTRATIVE FEE	-	-	200	100	-	100	(100)	-50.0%
406.343.010.96	OTHER ACCTS REC-REPAIRS,ETC	-	574	8,800	4,700	-	4,700	(4,100)	-46.6%
Total Charges for Goods & Services		720,453	729,704	718,200	724,000	-	724,000	5,800	0.8%
Fines/Forfeitures									
406.359.000.00	LATE PAYMENT FEES	1	9,707	6,070	7,900	-	7,900	1,830	30.1%
Total Fines/Forfeitures		1	9,707	6,070	7,900	-	7,900	1,830	30.1%
Interest Earnings									
406.361.011.00	INTEREST EARNINGS	1,500	6,156	14,000	10,100	-	10,100	(3,900)	-27.9%
Total Interest Earnings		1,500	6,156	14,000	10,100	-	10,100	(3,900)	-27.9%
Misc. Other Revenues									
406.369.010.00	SALE OF SCRAP OR JUNK	343	-	-	-	-	-	-	0.0%
406.369.010.01	SALE OF SCRAP OR JUNK-Taxed	-	-	-	-	-	-	-	0.0%
406.369.040.00	OTHER JUDGEMENTS & SETTLEMENTS	-	-	-	-	-	-	-	0.0%
406.369.091.00	MISCELLANEOUS INCOME	-	-	-	-	-	-	-	0.0%
406.369.091.04	OTHER MISC REV - TAXED	-	-	-	-	-	-	-	0.0%
406.388.080.00	PRIOR YEAR CORRECTIONS	-	-	-	-	-	-	-	0.0%
406.398.000.00	INSURANCE RECOVERY - NON CAPITAL	-	-	-	-	-	-	-	0.0%
Total Misc. Other Revenues		343	-	-	-	-	-	-	0.0%
Proceeds from Sale of Assets									
406.395.020.00	INS RECOVERY - CAPITAL ASSETS	-	-	-	-	-	-	-	0.0%
Total Proceeds from Sales of Assets		-	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 722,297	\$ 745,567	\$ 738,270	\$ 742,000	\$ -	\$ 742,000	\$ 3,730	0.5%
BEGINNING CASH, JANUARY 1		\$ 1,699,119	\$ 1,516,682	\$ 361,034	\$ 289,292	\$ -	\$ 289,292	\$ (71,742)	-19.9%
TOTAL REVENUE APPROPRIATION		\$ 2,421,416	\$ 2,262,249	\$ 1,099,304	\$ 1,031,292	\$ -	\$ 1,031,292	\$ (68,012)	-6.2%

FUND: 406 - STORM AND SURFACE WATER FUND		EXPENDITURES (406)							
DEPARTMENT: 06 - STORMWATER									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024- 2023	% Change
EXPENDITURES									
SSWU Engineering Services									
406.06.531.020.11.00	SALARIES AND WAGES	\$ 11,331	\$ 8,867	\$ 11,934	\$ 9,235	\$ 3,863	\$ 13,098	\$ 1,164	9.8%
406.06.531.020.12.00	OVERTIME	12	121	-	-	-	-	-	0.0%
406.06.531.020.21.00	PERSONNEL BENEFITS	4,329	3,700	4,220	4,566	2,508	7,074	2,854	67.6%
406.06.531.020.24.00	UNIFORMS & CLOTHING	28	28	29	36	-	36	7	24.1%
406.06.531.020.31.00	OFFICE & OPERATING SUPPLIES	330	362	300	300	-	300	-	0.0%
406.06.531.020.32.00	FUEL CONSUMED	139	155	336	300	-	300	(36)	-10.7%
406.06.531.020.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	185	3,830	900	6,000	6,900	3,070	80.2%
406.06.531.020.41.00	PROFESSIONAL SERVICES	647	61	190	200	-	200	10	5.3%
406.06.531.020.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	15	-	240	-	240	240	0.0%
406.06.531.020.42.00	COMMUNICATIONS	84	213	100	100	-	100	-	0.0%
406.06.531.020.43.00	TRAVEL/HOTEL/PER DIEMS	4	-	180	200	-	200	20	11.1%
406.06.531.020.44.00	ADVERTISING	-	-	80	100	-	100	20	25.0%
406.06.531.020.45.00	RENTALS	16	10	-	51	-	51	51	0.0%
406.06.531.020.46.00	INSURANCE	230	267	404	600	-	600	196	48.5%
406.06.531.020.48.01	REPAIR & MAINT - EQUIPMENT	31	35	100	100	-	100	-	0.0%
406.06.531.020.48.02	R & M - SOFTWARE/HARDWARE	523	1,212	100	100	-	100	-	0.0%
406.06.531.020.49.01	REGISTRATION	22	170	100	100	-	100	-	0.0%
406.06.531.020.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	198	396	1,050	1,100	-	1,100	50	4.8%
406.06.591.048.71.03	LT LEASE - COPIER/PRINTER	404	1,052	420	1,910	-	1,910	1,490	354.8%
Total SSWU Engineering Services		18,328	16,849	23,373	20,138	12,371	32,509	9,136	39.1%
SSWU Administration									
406.06.531.031.11.00	SALARIES AND WAGES	34,430	84,005	83,561	89,313	-	89,313	5,752	6.9%
406.06.531.031.11.02	SALARIES AND WAGES - ADM SUPPORT	19,589	-	17,895	18,045	-	18,045	150	0.8%
406.06.531.031.12.00	OVERTIME	5	17	-	-	-	-	-	0.0%
406.06.531.031.21.00	PERSONNEL BENEFITS	14,153	32,944	35,933	37,888	-	37,888	1,955	5.4%
406.06.531.031.21.02	PERSONNEL BENEFITS- ADM SUPPORT	10,124	-	6,860	11,921	-	11,921	5,061	73.8%
406.06.531.031.31.00	OFFICE & OPERATING SUPPLIES	1,459	1,745	1,920	2,000	-	2,000	80	4.2%
406.06.531.031.32.00	FUEL CONSUMED	1,291	430	2,400	2,500	-	2,500	100	4.2%
406.06.531.031.35.00	SMALL TOOLS & MINOR EQUIPMENT	987	644	550	600	-	600	50	9.1%
406.06.531.031.40.16	INTERGOVERNMENTAL-LC EMERGENCY	3,775	3,787	-	-	-	-	-	0.0%
406.06.531.031.41.00	PROFESSIONAL SERVICES	457	119	20,490	500	-	500	(19,990)	-97.6%
406.06.531.031.42.00	COMMUNICATIONS	2,714	3,280	2,760	2,800	-	2,800	40	1.4%
406.06.531.031.43.00	TRAVEL/HOTEL/PER DIEMS	-	104	815	500	-	500	(315)	-38.7%
406.06.531.031.44.00	ADVERTISING	103	106	300	300	-	300	-	0.0%
406.06.531.031.46.00	INSURANCE	8,438	9,528	14,519	21,000	-	21,000	6,481	44.6%
406.06.531.031.47.00	PUBLIC UTILITY SERVICE	1,943	2,012	3,000	3,100	-	3,100	100	3.3%
406.06.531.031.47.03	PUBLIC UTILITY SERVICE - CITY	2,282	2,083	2,600	2,700	-	2,700	100	3.8%
406.06.531.031.48.00	REPAIR & MAINT- FACILITIES	-	620	-	-	-	-	-	0.0%
406.06.531.031.48.01	REPAIR & MAINT - EQUIPMENT	713	599	800	800	-	800	-	0.0%
406.06.531.031.48.02	R & M - SOFTWARE/HARDWARE	831	1,499	1,030	1,100	-	1,100	70	6.8%
406.06.531.031.49.00	MISCELLANEOUS	3	-	-	-	-	-	-	0.0%
406.06.531.031.49.01	REGISTRATION	284	260	1,535	600	-	600	(935)	-60.9%
406.06.531.031.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	123	261	200	200	-	200	-	0.0%
406.06.531.031.49.04	GOVT PERMIT & RECORDING FEES	25	-	400	400	-	400	-	0.0%
406.06.531.031.40.03	EXTERNAL TAXES & OPER ASSESS	12,420	12,457	10,400	10,700	-	10,700	300	2.9%
Total SSWU Administration		116,149	156,500	207,968	206,967	-	206,967	(1,001)	-0.5%
SSWU Training									
406.06.531.034.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	300	500	-	500	200	66.7%
406.06.531.034.49.01	REGISTRATION	-	190	800	800	-	800	-	0.0%
406.06.531.034.49.04	GOVT PERMIT & RECORDING FEES	-	-	300	300	-	300	-	0.0%
Total SSWU Training		-	190	1,400	1,600	-	1,600	200	14.3%
SSWU Maintenance									
406.06.531.035.11.00	SALARIES AND WAGES	73,924	84,172	100,262	106,601	-	106,601	6,339	6.3%
406.06.531.035.11.05	SALARIES AND WAGES - PT	479	-	6,500	-	-	-	(6,500)	-100.0%
406.06.531.035.11.06	SALARIES AND WAGES - VEH MC	-	1,145	1,041	1,200	-	1,200	159	15.3%
406.06.531.035.12.00	OVERTIME	166	19	800	1,200	-	1,200	400	50.0%
406.06.531.035.12.06	OVERTIME - VEH MECH	91	-	-	-	-	-	-	0.0%
406.06.531.035.21.00	PERSONNEL BENEFITS	51,489	56,282	66,688	70,572	-	70,572	3,884	5.8%
406.06.531.035.21.05	PERSONNEL BENEFITS - PT	72	-	1,220	-	-	-	(1,220)	-100.0%
406.06.531.035.21.06	PERSONNEL BENEFITS - VEH MC	20	241	-	300	-	300	300	0.0%
406.06.531.035.24.00	UNIFORMS & CLOTHING	470	470	480	300	-	300	(180)	-37.5%
406.06.531.035.31.00	OFFICE & OPERATING SUPPLIES	3,075	6,397	43,200	44,500	-	44,500	1,300	3.0%
406.06.531.035.32.00	FUEL CONSUMED	5,194	13,262	10,800	11,100	-	11,100	300	2.8%
406.06.531.035.35.00	SMALL TOOLS & MINOR EQUIPMENT	891	379	2,000	2,100	-	2,100	100	5.0%
406.06.531.035.41.00	PROFESSIONAL SERVICES	-	150	250	300	-	300	50	20.0%
406.06.531.035.42.00	COMMUNICATIONS	191	359	250	300	-	300	50	20.0%
406.06.531.035.43.00	TRAVEL/HOTEL/PER DIEMS	-	-	-	500	-	500	500	0.0%
406.06.531.035.44.00	ADVERTISING	-	-	500	500	-	500	-	0.0%
406.06.531.035.45.00	RENTALS	-	-	1,500	2,500	-	2,500	1,000	66.7%
406.06.531.035.47.00	PUBLIC UTILITY SERVICE	-	169	27,650	5,600	-	5,600	(22,050)	-79.7%
406.06.531.035.48.00	REPAIR & MAINT- FACILITIES	-	-	10,000	-	10,000	10,000	-	0.0%
406.06.531.035.48.01	REPAIR & MAINT - EQUIPMENT	-	-	1,000	1,000	-	1,000	-	0.0%
406.06.531.035.48.02	R & M - SOFTWARE/HARDWARE	325	301	500	500	-	500	-	0.0%
406.06.531.035.49.00	MISCELLANEOUS	11	-	200	200	-	200	-	0.0%
406.06.531.035.49.01	REGISTRATION	-	-	5,100	5,300	-	5,300	200	3.9%
406.06.531.035.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	120	-	-	-	-	-	0.0%
406.06.531.034.49.04	GOVT PERMIT & RECORDING FEES	780	-	300	300	-	300	-	0.0%
Total SSWU Maintenance		137,178	163,466	280,241	254,873	10,000	264,873	(15,368)	-5.5%
SSWU Operations									

FUND: 406 - STORM AND SURFACE WATER FUND EXPENDITURES (406)									
DEPARTMENT: 06 - STORMWATER									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
406.06.531.038.31.00	OFFICE & OPERATING SUPPLIES		-	-	-	-	-	-	0.0%
406.06.531.038.31.01	OFFICE & OPERATING SUPPLIES	5,794	12,097	14,880	15,300	-	15,300	420	2.8%
406.06.531.038.48.00	REPAIR & MAINT- FACILITIES	-	-	5,000	5,200	-	5,200	200	4.0%
406.06.531.038.48.01	REPAIR & MAINT - EQUIPMENT	266	-	-	-	-	-	-	0.0%
Total SSWU Operations		6,060	12,097	19,880	20,500	-	20,500	620	3.1%
Contra Expense Offsets (General Fund)									
406.06.531.091.1A.00	WAGE CONTRA OFFSETS	19,246	21,370	18,403	19,200	-	19,200	797	4.3%
406.06.531.091.2A.00	BENEFIT CONTRA OFFSETS	6,863	10,957	9,038	9,300	-	9,300	262	2.9%
406.06.531.091.3A.00	SUPPLIES CONTRA OFFSETS	302	1,127	1,536	1,600	-	1,600	64	4.2%
406.06.531.091.4A.00	SERVICES CONTRA OFFSETS	5,829	13,887	10,073	10,400	-	10,400	327	3.2%
Total Contra Expense Offsets (General Fund)		32,240	47,341	39,050	40,500	-	40,500	1,450	3.7%
Contra Expense Offsets (Water Fund)									
406.06.531.099.1A.00	WAGE CONTRA OFFSETS	32,053	26,344	26,100	27,300	-	27,300	1,200	4.6%
406.06.531.099.2A.00	BENEFIT CONTRA OFFSETS	23,255	16,212	16,300	16,800	-	16,800	500	3.1%
406.06.531.099.3A.00	SUPPLIES CONTRA OFFSETS	4,470	5,189	5,300	5,500	-	5,500	200	3.8%
406.06.531.099.4A.00	SERVICES CONTRA OFFSETS	19,683	27,327	26,100	26,900	-	26,900	800	3.1%
Total Contra Expense Offsets (Water Fund)		79,461	75,072	73,800	76,500	-	76,500	2,700	3.7%
Transfer Out									
406.06.597.009.55.16	TRANSFER OUT - FUND 416 CAPITAL		1,429,700	164,300	227,000	-	227,000	62,700	38.2%
Total Transfer Out		-	1,429,700	164,300	227,000	-	227,000	62,700	38.2%
SSWU Capital Outlays									
406.06.594.031.65.00	CONSTRUCTION PROJECT	504,973	-	-	-	-	-	-	0.0%
406.06.594.038.65.41	CONSTRUCTION PROJECT-ENG SVC	10,345	-	-	-	-	-	-	0.0%
Total SSWU Capital Outlays		515,318	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 904,734	\$ 1,901,215	\$ 810,012	\$ 848,078	\$ 22,371	\$ 870,449	\$ 60,437	7.5%
ENDING CASH, DECEMBER 31		\$ 1,516,682	\$ 361,034	\$ 289,292	\$ 160,843	\$ -	\$ 160,843	\$ (128,449)	-44.4%
TOTAL APPROPRIATION		\$ 2,421,416	\$ 2,262,249	\$ 1,099,304	\$ 1,008,921	\$ 22,371	\$ 1,031,292	\$ (68,012)	-6.2%

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AIRPORT FUND (407)

Department 09

Employees:

Department / Classification	Class	2020	2021	2022	2023	2023	2024	Change
					Adopted	Amended		2024-
					Budget	Budget	Adopted	2023
AIRPORT								
Airport Director	Non-Represented	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Airport Operations Coordinator	Non-Represented	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Public Works Director	Non-Represented	0.20	0.00	0.00	0.00	0.00	0.00	0.00
Planning and Building Manager	Non-Represented	0.10	0.10	0.10	0.10	0.10	0.10	0.00
Administrative Assistant	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Airport Maintenance Technician	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Airport Maintenance Worker	Non-Represented	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Summer Intern (Seasonal)	Hourly	0.00	0.00	0.00	0.00	0.33	0.33	0.00
Total Airport		4.30	4.10	4.10	4.10	4.43	4.43	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.

2023 Accomplishments:

- Continued to develop the non-aeronautical area of the Airport. A successful negotiation with Panda Express resulted in the City Council approving a lease agreement with them. We expect construction to begin in the spring, with a rent commencement date of September 27, 2024.
- Acquired additional equipment to decrease our reliance on third-party contractors at the Airport. The equipment purchased was a striping machine and a mower that will assist with maintaining the levee. Both of these purchases have the potential to save the Airport thousands of dollars in the coming years while also improving the safety, aesthetic appeal, and compliance with regulations.
- Initiated the Master Plan Update and received nearly 95% of the approximately \$500,000 project, with grants from the FAA and WSDOT Aviation Division.
- Worked with an investor to assist them in pursuing hangar development at the Airport.
- Completed work with the Aviation and Aerospace Advisory Committee. This assisted the Washington State Department of Commerce in their duties for the State of Washington.
- Worked closely with the Washington Airport Management Association and helped defeat legislation that could have negatively impacted aviation in Washington State. This work involved several discussions with legislators and testifying in Olympia.

Budgeting Changes That Started in 2022

The Airport Capital Fund (417) was created in the 2022 budget year to provide revenues and reserve dollars to construct new or replace portions of Airport property.

- All capital outlay budget was moved to the Airport Capital Fund.
- The 2022 budget included a \$1,534,000 one-time transfer of fund balance to the Airport Capital Fund.
- The Estimated ending fund balance represents about three and one-half months of operating budget reserves and one annual debt service reserves.
- Fund balance in excess over the recommended operating and debt service reserve amount is transferred to the Airport Capital Fund

2024 Goals and Objectives:

- Enhance the observation area located on the south end of the Chehalis-Centralia Airport.
- Engage the community with information developed from the Master Plan Update.
- Work toward attracting additional aeronautical businesses to the Chehalis-Centralia Airport.
- Create interest in the Chehalis-Centralia Airport by Advanced Air Mobility (AAM) companies.
- Continue to pursue modernization and sustainability of Airport facilities at the Chehalis-Centralia Airport to better serve the community in the future.
- Support the implementation and development of aviation and aerospace education in our community.
- Continue relationship building with the Lewis County Department of Emergency Management, Civil Air Patrol, the Military, and other first responder organizations.
- Develop a stronger relationship with the WSDOT Aviation Division and the FAA to make the Chehalis-Centralia Airport a demonstrator airport for emerging technology implementation, such as Advanced Air Mobility.
- Work toward greater financial sustainability by exploring new revenue opportunities and eliminating unnecessary costs.
- Improve our technology integration and resiliency by implementing state-of-the-art technology solutions. This will allow us to work from remote locations in emergency situations and enhance our security.
- We continue to develop the non-aeronautical commercial area and will begin seeing revenue from previously approved leases with Ponda Express late 2023.

AIRPORT FUND (407)
SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

AIRPORT FUND	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grants	\$ 531,071	\$ -	\$ 428,170	\$ 2,921	\$ -	\$ (428,170)	-100.0%
Fuel Sales	610,549	709,188	645,000	511,045	677,000	32,000	5.0%
Rents and Leases	1,177,954	1,336,303	1,445,110	952,496	1,554,050	108,940	7.5%
Interest Earnings	1,592	9,839	20,400	17,953	15,100	(5,300)	-26.0%
Miscellaneous Revenues	555	150	1,000	929	-	(1,000)	-100.0%
Refundable Deposit	128,089	-	40,000	(28,981)	-	(40,000)	-100.0%
Other Financing Source	602,837	-	-	-	-	-	0.0%
TOTAL REVENUES	\$ 3,052,647	\$ 2,055,480	\$ 2,579,680	\$ 1,456,363	\$ 2,246,150	\$ (333,530)	-12.9%
EXPENDITURES							
Salaries & Wages	\$ 261,612	\$ 233,296	\$ 281,315	\$ 175,134	\$ 315,921	\$ 34,606	12.3%
Benefits	126,447	111,046	131,081	85,360	137,883	6,802	5.2%
Supplies	541,377	689,546	573,835	374,027	677,200	103,365	18.0%
Services	203,351	192,874	655,867	263,485	238,775	(417,092)	-63.6%
Capital Outlay	1,452,403	-	-	-	-	-	0.0%
Interfund Loan Repayment	72,787	54,596	-	-	-	-	0.0%
Debt Service	108,683	26,860	73,255	64,450	73,432	177	0.2%
Interfund Service	133,963	127,812	106,455	66,097	110,300	3,845	3.6%
Transfer Out	-	1,823,000	83,800	55,867	1,263,500	1,179,700	1407.8%
TOTAL EXPENDITURES	\$ 2,900,623	\$ 3,259,030	\$ 1,905,608	\$ 1,084,420	\$ 2,817,011	\$ 911,403	47.8%
Increase (Decrease) in Fund Balance	152,024	(1,203,550)	674,072	371,943	(570,861)	(1,244,933)	-184.7%
Beginning Cash, January 1	1,391,726	1,543,750	340,200	340,200	1,014,272	674,072	198.1%
ENDING CASH, DECEMBER 31	\$ 1,543,750	\$ 340,200	\$ 1,014,272	\$ 712,143	\$ 443,411	\$ (570,861)	-56.3%

FUND: 407 - AIRPORT FUND					REVENUES (407)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenues									
407.331.020.00	FAA AIRPORT IMPROVEMENT GRANT	\$ 531,071	\$ -	\$ 405,000	\$ -	\$ -	\$ -	\$ (405,000)	-100.0%
407.333.020.00	FEDERAL INDIRECT - DOT GRANT	-	-	20,250	-	-	-	(20,250)	-100.0%
407.333.021.01	US TREASURY CARES FUND	-	-	-	-	-	-	-	0.0%
407.334.002.70	STATE RCO GRANT	-	-	-	-	-	-	-	0.0%
407.333.097.03	FEMA DISATER GRANT - FED	-	-	2,920	-	-	-	(2,920)	-100.0%
407.334.003.60	STATE DOT GRANTS	-	-	-	-	-	-	-	0.0%
407.337.009.36	LEWIS COUNTY BOARD OF COMMISSIONERS	-	-	-	-	-	-	-	0.0%
407.337.009.38	DISTRESSED COUNTIES - DISCOVERY!	-	-	-	-	-	-	-	0.0%
407.337.009.39	DISTRESSED COUNTIES GRANT	-	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		531,071	-	428,170	-	-	-	(428,170)	-100.0%
Charges for Goods and Services									
407.322.040.00	RIGHT-OF-WAY OCCUPANCY PERMITS	-	-	-	-	-	-	-	0.0%
407.344.050.00	FUEL SALES	610,549	709,188	645,000	677,000	-	677,000	32,000	5.0%
407.344.050.01	FUEL FOR RENTAL CARS	-	-	-	-	-	-	-	0.0%
407.344.060.93	ADMINISTRATIVE FEE	-	-	-	-	-	-	-	0.0%
407.347.030.00	CULTURE & RECREATION REVENUE	-	-	1,000	-	-	-	(1,000)	-100.0%
Total Charges for Goods and Services		610,549	709,188	646,000	677,000	-	677,000	31,000	4.8%
Rents & Leases									
407.344.060.01	RENTAL CAR FEES	540	1,140	1,080	500	-	500	(580)	-53.7%
407.344.060.02	PARKING/DEPOSITS	-	-	-	-	-	-	-	0.0%
407.344.060.03	HANGARS	121,030	131,776	121,300	121,300	-	121,300	-	0.0%
407.344.060.04	CAPITAL LEASE RECEIPTS	1,024,796	1,187,379	1,321,330	1,428,600	-	1,428,600	107,270	8.1%
407.344.060.05	OTHER RENTS/USES	1,350	-	-	1,600	-	1,600	1,600	0.0%
407.344.060.06	LEASE DEPOSITS (NON-REFUNDABLE)	-	-	-	-	-	-	-	0.0%
407.344.060.07	CAPITAL LEASE - LET EXEMPT	30,238	16,008	-	-	-	-	-	0.0%
407.362.091.00	OTHER RENT/LEASE - WAYFINDER<\$250	-	-	1,400	1,600	-	1,600	200	14.3%
407.362.091.01	OTHER RENT/LEASE - WAYFINDER>\$250 (LET)	-	-	-	450	-	450	450	0.0%
Total Rents and Leases		1,177,954	1,336,303	1,445,110	1,554,050	-	1,554,050	108,940	7.5%
Interest Earnings									
407.361.011.00	INTEREST EARNINGS	1,592	9,839	20,400	15,100	-	15,100	(5,300)	-26.0%
Total Interest Earnings		1,592	9,839	20,400	15,100	-	15,100	(5,300)	-26.0%
Other Misc. Revenues									
407.359.000.00	FINES & PENALTIES	30	-	-	-	-	-	-	0.0%
407.369.010.00	SALE OF SCRAP OR JUNK	-	-	-	-	-	-	-	0.0%
407.369.080.00	CASH OVERAGES/SHORTAGES	-	-	-	-	-	-	-	0.0%
407.369.091.00	MISCELLANEOUS INCOME (not retail)	450	150	-	-	-	-	-	0.0%
407.369.091.04	OTHER MISC REV - TAXED	75	-	-	-	-	-	-	0.0%
407.367.000.00	DONATIONS	-	-	-	-	-	-	-	0.0%
407.386.000.50	SPECIAL EVENTS	-	-	-	-	-	-	-	0.0%
Total Misc Revenues		555	150	-	-	-	-	-	0.0%
Interfund Loans									
407.381.010.05	INTERFUND LOAN PROCEED -405	-	-	-	-	-	-	-	0.0%
Total Interfund Loan		-	-	-	-	-	-	-	0.0%
Refundable Deposits									
407.382.010.00	LEASE ESCROW DEPOSIT - REFUNDABLE	128,089	-	40,000	-	-	-	(40,000)	-100.0%
Total Refundable Deposits		128,089	-	40,000	-	-	-	(40,000)	-100.0%
Other Financing Source									
407.391.080.05	INTERGOVN'T LOAN - CARB LOAN	602,837	-	-	-	-	-	-	0.0%
407.395.010.00	PROCEEDS FROM SALES OF CAP ASSETS	-	-	-	-	-	-	-	0.0%
Total Other Financing Source		602,837	-	-	-	-	-	-	0.0%
TOTAL REVENUES		\$ 3,052,647	\$ 2,055,480	\$ 2,579,680	\$ 2,246,150	\$ -	\$ 2,246,150	\$ (333,530)	-12.9%
BEGINNING CASH, JANUARY 1		\$ 1,391,726	\$ 1,543,750	\$ 340,200	\$ 1,014,272	\$ -	\$ 1,014,272	\$ 674,072	198.1%
TOTAL APPROPRIATION WITH FUND BALANCE		\$ 4,444,373	\$ 3,599,230	\$ 2,919,880	\$ 3,260,422	\$ -	\$ 3,260,422	\$ 340,542	11.7%

FUND: 407- AIRPORT FUND		EXPENDITURES (407)							
DEPARTMENT: VARIOUS (09, 9A)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
General Administration									
407.09.546.010.11.00	SALARIES AND WAGES	\$ 160,692	\$ 135,123	\$ 163,151	\$ 177,904	\$ -	\$ 177,904	\$ 14,753	9.0%
407.09.546.010.11.05	SALARIES AND WAGES - PT	-	-	12,300	17,800	-	17,800	5,500	44.7%
407.09.546.010.12.00	OVERTIME	-	-	-	-	-	-	-	0.0%
407.09.546.010.21.00	PERSONNEL BENEFITS	63,282	53,175	69,623	71,597	-	71,597	1,974	2.8%
407.09.546.010.21.05	PERSONNEL BENEFITS - PT	-	-	1,500	2,200	-	2,200	700	46.7%
407.09.546.010.24.00	UNIFORMS & CLOTHING	200	141	-	500	-	500	500	0.0%
407.09.546.010.31.00	OFFICE & OPERATING SUPPLIES	3,654	4,298	6,000	6,200	2,000	8,200	2,200	36.7%
407.09.546.010.32.00	FUEL CONSUMED	1,533	479	2,000	2,000	-	2,000	-	0.0%
407.09.546.010.33.00	FUEL PURCHASED FOR RESALE	511,931	648,473	525,000	595,000	-	595,000	70,000	13.3%
407.09.546.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	4,662	8,395	5,835	5,000	4,000	9,000	3,165	54.2%
407.09.546.010.40.03	EXTERNAL TAXES & OPER ASSESS	6,411	3,404	6,400	6,600	-	6,600	200	3.1%
407.09.546.010.41.00	PROFESSIONAL SERVICES	54,869	40,493	458,700	50,000	-	50,000	(408,700)	-89.1%
407.09.546.010.41.30	PROF. SERVICES - COPIER MAINT & PRINT	-	-	-	700	-	700	700	0.0%
407.09.546.010.41.50	PROFESSIONAL SERVICES - AUDIT	-	8,719	-	-	-	-	-	0.0%
407.09.546.010.42.00	COMMUNICATIONS	8,246	7,974	9,000	9,300	-	9,300	300	3.3%
407.09.546.010.43.00	TRAVEL/HOTEL/PER DIEMS	1,005	1,678	4,000	4,000	-	4,000	-	0.0%
407.09.546.010.44.00	ADVERTISING	5,631	2,373	5,000	5,000	-	5,000	-	0.0%
407.09.546.010.45.00	OPERATING RENTALS/LEASES	198	1,865	550	300	-	300	(250)	-45.5%
407.09.546.010.46.00	INSURANCE	33,927	33,905	43,842	50,600	-	50,600	6,758	15.4%
407.09.546.010.47.00	PUBLIC UTILITY SERVICE	24,520	26,662	30,000	30,900	-	30,900	900	3.0%
407.09.546.010.47.03	PUBLIC UTILITY SERVICE - CITY	4,247	4,715	5,000	5,200	-	5,200	200	4.0%
407.09.546.010.48.00	REPAIR & MAINT- FACILITIES	-	-	7,000	7,000	10,000	17,000	10,000	142.9%
407.09.546.010.48.01	REPAIR & MAINT - EQUIPMENT	124	404	-	300	-	300	300	0.0%
407.09.546.010.48.02	REPAIR & MAINT - IT SOFTWARE/HARDWARE	5,210	7,739	7,000	7,000	-	7,000	-	0.0%
407.09.546.010.49.00	MISCELLANEOUS	57	43	-	-	-	-	-	0.0%
407.09.546.010.49.01	REGISTRATION	1,714	1,638	2,200	2,200	-	2,200	-	0.0%
407.09.546.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	3,013	2,750	3,000	3,000	-	3,000	-	0.0%
407.09.546.010.49.03	MISCELLANEOUS - CC FEES	9,442	10,529	13,125	13,125	-	13,125	-	0.0%
407.09.546.010.49.04	GOV/RECORDING FEES	3,307	3,008	3,900	3,900	-	3,900	-	0.0%
407.09.546.010.49.05	PROMOTIONAL HOSTING	-	305	1,250	1,250	-	1,250	-	0.0%
407.09.546.010.49.19	INTEREST/FEES ON LATE PAYMENTS	-	-	-	-	-	-	-	0.0%
407.09.546.010.40.15	INTERGOVT PROF SVCS - LEWIS COUNTY	135	-	-	-	-	-	-	0.0%
407.09.591.046.71.03	L/T LEASE - COPIER/PRINTER	-	178	-	180	-	180	180	0.0%
407.09.594.010.71.00	CAPITAL LEASE - PRINCIPAL	123	-	-	-	-	-	-	0.0%
407.09.594.010.81.00	CAPITAL LEASE - INTEREST	55	-	-	-	-	-	-	0.0%
Total General Administration		908,188	1,008,466	1,385,376	1,078,756	16,000	1,094,756	(290,620)	-21.0%
Contra Expense Offsets (General Fund)									
407.09.546.091.1A.00	WAGE CONTRA OFFSETS	72,030	57,085	47,188	49,300	-	49,300	2,112	4.5%
407.09.546.091.2A.00	BENEFIT CONTRA OFFSETS	31,559	33,567	26,124	26,900	-	26,900	776	3.0%
407.09.546.091.3A.00	SUPPLIES CONTRA OFFSETS	1,567	2,548	2,959	3,000	-	3,000	41	1.4%
407.09.546.091.4A.00	SERVICES CONTRA OFFSETS	28,807	34,612	30,184	31,100	-	31,100	916	3.0%
Total Contra Expense Offsets (General Fund)		133,963	127,812	106,455	110,300	-	110,300	3,845	3.6%
Educational Activities									
Refund of Deposits									
Debt Service Payments - Principal									
407.09.581.020.05.00	INTERFUND LOAN REPAYMENT - 405	70,911	54,135	-	-	-	-	-	0.0%
407.09.591.046.71.01	PRINCIPAL - ARKANSAS WAY	101,838	22,514	23,200	23,905	-	23,905	705	3.0%
407.09.591.046.72.01	PRINCIPAL - CARB LOAN-ABOVE GROUND TANK	-	-	19,870	31,966	-	31,966	12,096	60.9%
Total Debt Service Payment - Principal		172,749	76,649	43,070	55,871	-	55,871	12,801	29.7%
Debt Service Payment - Interest									
407.09.592.046.83.01	INTEREST - ARKANSAS WAY	6,845	4,168	3,485	2,778	-	2,778	(707)	-20.3%
407.09.592.046.83.05	INTERFUND LOAN INTEREST - 405 FUND	1,876	461	-	-	-	-	-	0.0%
407.09.592.046.82.01	INTEREST - CARB LOAN-ABOVE GROUND TANK	-	-	26,700	14,603	-	14,603	(12,097)	-45.3%
Total Debt Service Payment - Interest		8,721	4,629	30,185	17,381	-	17,381	(12,804)	-42.4%
Transfer Out									
407.09.597.010.40.03	TRANSFER OUT - FUND 417 CAPITAL	-	1,823,000	83,800	1,263,500	-	1,263,500	1,179,700	1407.8%
Total Transfer Out		-	1,823,000	83,800	1,263,500	-	1,263,500	1,179,700	1407.8%
Capital Outlays									
407.09.594.046.62.00	BUILDINGS AND STRUCTURES	27,618	-	-	-	-	-	-	0.0%
407.09.594.046.63.00	OTHER IMPROVEMENTS	890,070	-	-	-	-	-	-	0.0%
407.09.594.046.63.01	OTHER IMPROVEMENTS -AG FUEL STORAGE	534,537	-	-	-	-	-	-	0.0%
Total Capital Outlays		1,452,225	-	-	-	-	-	-	0.0%
Maintenance									
407.9A.546.010.11.00	SALARIES AND WAGES	100,920	98,173	105,864	120,217	-	120,217	14,353	13.6%
407.9A.546.010.21.00	PERSONNEL BENEFITS	62,723	57,032	58,958	62,586	-	62,586	3,628	6.2%
407.9A.546.010.24.00	UNIFORMS & CLOTHING	242	698	1,000	1,000	-	1,000	-	0.0%
407.9A.546.010.31.00	OFFICE & OPERATING SUPPLIES	15,033	18,451	20,000	35,000	-	35,000	15,000	75.0%
407.9A.546.010.32.00	FUEL CONSUMED	4,565	6,586	6,000	7,500	-	7,500	1,500	25.0%
407.9A.546.010.35.00	SMALL TOOLS & MINOR EQUIPMENT	-	2,864	9,000	9,000	11,500	20,500	11,500	127.8%
407.9A.546.010.41.00	PROFESSIONAL SERVICES	5,526	7,033	5,900	6,000	-	6,000	100	1.7%
407.9A.546.010.45.00	RENTALS	4,461	2,093	6,000	6,000	-	6,000	-	0.0%
407.9A.546.010.47.00	PUBLIC UTILITY SERVICE	77	-	-	-	-	-	-	0.0%
407.9A.546.010.48.00	REPAIR & MAINT - FACILITIES	11,562	18,726	42,000	14,400	-	14,400	(27,600)	-65.7%
407.9A.546.010.48.01	REPAIR & MAINT - EQUIPMENT	19,668	5,693	2,000	2,000	-	2,000	-	0.0%

FUND: 407- AIRPORT FUND		EXPENDITURES (407)							
DEPARTMENT: VARIOUS (09, 9A)									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
407.9A.546.010.49.01	REGISTRATION	-	695	-	-	-	-	-	0.0%
407.9A.546.010.49.02	MEMBERSHIP DUES/SUBSCRIPTIONS	-	430	-	-	-	-	-	0.0%
Total Maintenance		224,777	218,474	256,722	263,703	11,500	275,203	18,481	7.2%
TOTAL EXPENDITURES		\$ 2,900,623	\$ 3,259,030	\$ 1,905,608	\$ 2,789,511	\$ 27,500	\$ 2,817,011	\$ 911,403	47.8%
ENDING CASH, DECEMBER 31		\$ 1,543,750	\$ 340,200	\$ 1,014,272	\$ 443,411	\$ -	\$ 443,411	\$ (570,861)	-56.3%
TOTAL APPROPRIATION WITH FUND BALANCE		\$ 4,444,373	\$ 3,599,230	\$ 2,919,880	\$ 3,232,922	\$ 27,500	\$ 3,260,422	\$ 340,542	11.7%

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WASTEWATER CAPITAL FUND (414)

Fund 414 Public Works Wastewater Divisions

Purpose:

The Wastewater Capital Fund was created in 2022 to provide revenues and reserve dollars to construct new or replace portions of existing wastewater collection and treatment systems. Revenues also provide funding for special studies and resources of system improvements.

Revenues in this fund come from bond sales, grants and loans, and user fees including hook up/connection fees and a portion of rate charges which will be evaluated each budget year to ensure an adequate operating and debt service reserves are maintained in the Wastewater O&M Fund.

2024 Goals and Objectives:

- Construct a gravity pipe to connect the WWTP equalization basins.
- Continue to inspect and repair sewer infiltration and inflow as scheduled. If awarded, we will schedule to repair 3000 feet of sewer line in basin 8002A in July 2024. Hilburger Road to the Riverside pumpstation.
- Purchase and receive portable diesel power air compressor for the sand filters and collection projects.
- Purchase Turbocompressor blower to replace outdated blower equipment.
- Purchase HMI Screen for SBR Setpoints.
- Purchase Service Truck for Collections Department.
- Purchase Crew Cab Work Truck for Superintendent.
- Harvest three Poplar Tree Farm Units.

2024 Budget includes a **\$358,100** transfers in from the Water Operating Fund.

WASTEWATER CAPITAL FUND (414) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Wastewater Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	-	12,994	38,000	33,198	25,500	(12,500)	-32.9%
Proceeds from Sale of Assets	-	-	-	-	151,477	151,477	0.0%
Other Financing Source	-	-	-	-	-	-	0.0%
Transfers in	-	2,146,300	454,500	303,000	358,100	(96,400)	-21.2%
TOTAL REVENUES	\$ -	\$ 2,159,294	\$ 492,500	\$ 336,198	\$ 535,077	\$ 42,577	8.6%
EXPENDITURES							
Services	-	\$ 13	\$ -	\$ 53	\$ 100	\$ 100	0.0%
Capital Outlay	-	31,593	1,190,790	155,199	1,042,500	(148,290)	-12.5%
TOTAL EXPENDITURES	\$ -	\$ 31,606	\$ 1,190,790	\$ 155,252	\$ 1,042,600	\$ (148,190)	-12.4%
Increase (Decrease) in Fund Balance	-	2,127,688	(698,290)		(507,523)	190,767	-27.3%
Beginning Cash, January 1	-	-	2,127,688	2,127,688	1,429,398	(698,290)	-32.8%
ENDING CASH, DECEMBER 31	\$ -	\$ 2,127,688	\$ 1,429,398	\$ 2,127,688	\$ 921,875	\$ (507,523)	-35.5%

FUND: 414 - WASTEWATER CAPITAL FUND					REVENUES (414)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Change
REVENUE SOURCE									
Charges for Goods and Services									
414.343.050.21	RESIDENTIAL - REPLACEMENT SALES	-	-	-	-	-	-	-	0.0%
414.343.050.22	COMMERCIAL - REPLACEMENT SALES	-	-	-	-	-	-	-	0.0%
414.343.050.30	UTILITY HOOK UP/CONNECTION	-	-	-	-	-	-	-	0.0%
Total Charges for Goods & Services		-	-	-	-	-	-	-	0.0%
Interest Earnings									
414.361.011.00	INTEREST EARNINGS	-	12,994	38,000	25,500	-	25,500	(12,500)	-32.9%
Total Interest Earnings		-	12,994	38,000	25,500	-	25,500	(12,500)	-32.9%
Other Financing									
414.395.010.00	PROCEED FROM SALE OF CAPITAL ASSEST	-	-	-	-	151,477	151,477	151,477	0.0%
Total Other Financing		-	-	-	-	151,477	151,477	151,477	0.0%
Transfer in									
414.397.030.04	TRANSFER IN - FUND 404	-	2,146,300	454,500	358,100	-	358,100	(96,400)	-21.2%
Total Transfer In		-	2,146,300	454,500	358,100	-	358,100	(96,400)	-21.2%
TOTAL REVENUES		\$ -	\$ 2,159,294	\$ 492,500	\$ 383,600	\$ 151,477	\$ 535,077	\$ 42,577	8.6%
BEGINNING CASH, JANUARY 1		\$ -	\$ -	\$ 2,127,688	\$ 1,429,398	\$ -	\$ 1,429,398	\$ (698,290)	-32.8%
TOTAL REVENUE APPROPRIATION		\$ -	\$ 2,159,294	\$ 2,620,188	\$ 1,812,998	\$ 151,477	\$ 1,964,475	\$ (655,713)	-25.0%

FUND: 414 - WASTEWATER CAPITAL FUND EXPENDITURES (414)									
DEPARTMENT: 11 - WASTEWATER									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
414.11.535.010.49.07	MISCELLANEOUS - BANK FEES	\$ -	\$ 13	\$ -	\$ 100	\$ -	\$ 100	\$ 100	0.0%
Total Professional Services		-	13	-	100	-	100	100	0.0%
Capital Outlays									
414.11.594.035.62.00	BUILDINGS AND STRUCTURES	-	-	-	-	-	-	-	0.0%
414.11.594.035.63.00	OTHER IMPROVEMENTS	-	-	-	-	-	-	-	0.0%
414.11.594.035.64.00	MACHINERY & EQUIPMENT	-	15,000	440,790	-	566,000	566,000	125,210	28.4%
414.11.594.035.65.00	CONSTRUCTION	-	-	600,000	-	371,500	371,500	(228,500)	-38.1%
414.11.594.035.65.40	DESIGN ENGINEERING (A&E)	-	16,593	100,000	-	25,000	25,000	(75,000)	-75.0%
414.11.594.035.65.41	CONSTRUCTION ENGINEERING (CE)	-	-	50,000	-	80,000	80,000	30,000	60.0%
Total Capital Outlays		-	31,593	1,190,790	-	1,042,500	1,042,500	(148,290)	-12.5%
TOTAL EXPENDITURES		\$ -	\$ 31,606	\$ 1,190,790	\$ 100	\$ 1,042,500	\$ 1,042,600	\$ (148,190)	-12.4%
ENDING CASH, DECEMBER 31		\$ -	\$ 2,127,688	\$ 1,429,398	\$ 921,875	\$ -	\$ 921,875	\$ (507,523)	-35.5%
TOTAL APPROPRIATION		\$ -	\$ 2,159,294	\$ 2,620,188	\$ 921,975	\$ 1,042,500	\$ 1,964,475	\$ (655,713)	-25.0%

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WATER CAPITAL FUND 415

Public Works Water Divisions

Purpose

The Water Capital Fund was created in 2022 to provide revenues and reserve dollars to construct new or replace older water production and distribution systems and facilities. Revenues also may provide resources for studies and resources to fund system improvements.

Revenues in this fund come from bond sales, grants and loans, and user fees including hook up/connection fees and a portion of rate charges which will be evaluated each budget year to ensure an adequate operating and debt service reserves are maintained in the Water O&M Fund.

2023 Accomplishments

- Construct Water System Infrastructure on Bishop Rd (in process)
- Working with FEMA on Chehalis Intake Structure rehabilitation

2024 Goals and Objective

- \$41,000 for windows and Asbestos ceiling replacement at WFP
- \$100,000 for WTP settling basin liner engineering for plant capacity reclassification
- \$60,000 for PW security fence
- \$200,000 for Trans Alta water rights
- \$4,774,000 for 11th to 21st Market Street Pinch Point Project
- \$1,217,000 18th Street Booster Station upgrade
- \$70,000 for on-site generator
- \$60,000 for Chehalis raw line permit
- \$125,000 for 1/3 Market Blvd renaissance streetscape planning/preliminary engineering

2024 revenue budget includes a \$444,900 transfer in from the Water O & M fund.

WATER CAPITAL FUND (415) SUMMARY BY REVENUES AND EXPENDITURE CATEGORY

Water Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental	\$ -	\$ -	\$ 1,091,000	\$ -	\$ 1,613,700	\$ 522,700	47.9%
Interest Earnings	-	54,395	138,000	119,149	96,200	(41,800)	-41.8%
Debt Issuance Proceeds	-	-	-	-	500,000	500,000	0.0%
Proceeds from Sale of Assets	-	-	-	-	165,480	165,480	0.0%
Transfers In	-	6,751,600	868,300	578,867	444,900	(423,400)	-48.8%
TOTAL REVENUES	\$ -	\$ 6,805,995	\$ 2,097,300	\$ 698,016	\$ 2,820,280	\$ 722,980	34.5%
EXPENDITURES							
Capital Outlay	-	582,754	2,548,455	581,185	3,420,000	871,545	34.2%
TOTAL EXPENDITURES	\$ -	\$ 582,754	\$ 2,548,455	\$ 581,185	\$ 3,420,000	\$ 871,545	34.2%
Increase (Decrease) in Fund Balance	-	6,223,241	(451,155)	116,831	(599,720)	(148,565)	32.9%
Beginning Cash, January 1	-	-	6,223,241	6,223,241	5,772,086	(451,155)	-7.2%
ENDING CASH, DECEMBER 31	\$ -	\$ 6,223,241	\$ 5,772,086	\$ 6,340,072	\$ 5,172,366	\$ (599,720)	-10.4%

FUND: 415 - WATER CAPITAL FUND					REVENUES (415)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenue									
415.333.097.03	FEDERAL FEMA GRANT	\$ -	\$ -	\$ -	\$ -	\$ 1,613,700	\$ 1,613,700	\$ 1,613,700	0.0%
415.337.009.15	DISTRESSED COUNTY GRANT - BISHIP RD	-	-	1,091,000	-	-	-	(1,091,000)	-100.0%
Total Intergovernmental Revenues		-	-	1,091,000	-	1,613,700	1,613,700	522,700	47.9%
Charges for Goods & Services									
415.343.040.21	RESIDENTIAL	-	-	-	-	-	-	-	0.0%
415.343.040.22	COMMERCIAL	-	-	-	-	-	-	-	0.0%
415.343.040.30	UTILITY HOOK UP/CONNECTION	-	-	-	-	-	-	-	0.0%
Total Charges for Goods & Services		-	-	-	-	-	-	-	0.0%
Interest Earnings									
415.361.011.00	INTEREST EARNINGS	-	54,395	138,000	96,200	-	96,200	(41,800)	-30.3%
Total Interest Earnings		-	54,395	138,000	96,200	-	96,200	(41,800)	-30.3%
Other Financing									
415.391.020.03	DRINKING WATER -SRF LOAN	-	-	-	-	500,000	500,000	500,000	0.0%
415.395.010.00	PROCEED FROM SALE OF CAPITAL ASSETS	-	-	-	-	165,480	165,480	165,480	0.0%
Total Other Financing		-	-	-	-	665,480	665,480	665,480	0.0%
Transfer In									
415.397.010.05	Transfer in - Fund 405	-	6,751,600	868,300	444,900	-	444,900	(423,400)	-48.8%
Total Transfer In		-	6,751,600	868,300	444,900	-	444,900	(423,400)	-48.8%
TOTAL REVENUES		\$ -	\$ 6,805,995	\$ 2,097,300	\$ 541,100	\$ 2,279,180	\$ 2,820,280	\$ 722,980	34.5%
BEGINNING CASH, JANUARY 1		\$ -	\$ -	\$ 6,223,241	\$ 5,772,086	\$ -	\$ 5,772,086	\$ (451,155)	-7.2%
TOTAL REVENUE APPROPRIATION		\$ -	\$ 6,805,995	\$ 8,320,541	\$ 6,313,186	\$ 2,279,180	\$ 8,592,366	\$ 271,825	3.3%

FUND: 415 - WATER CAPITAL FUND		EXPENDITURES (415)							
DEPARTMENT: 10 - WATER									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Capital Outlays (594.034)									
415.10.594.034.61.00	LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
415.10.594.034.62.00	BUILDINGS AND STRUCTURES	-	-	35,000	-	50,000	50,000	15,000	42.9%
415.10.594.034.63.00	OTHER IMPROVEMENTS	-	-	-	-	72,500	72,500	72,500	0.0%
415.10.594.034.64.00	MACHINERY & EQUIPMENT	-	-	416,640	-	62,500	62,500	(354,140)	-85.0%
415.10.594.034.65.00	CONSTRUCTION	-	481,013	839,000	-	1,359,000	1,359,000	520,000	62.0%
415.10.594.034.65.40	DESIGN ENGINEERING (A&E)	-	-	352,815	-	1,576,000	1,576,000	1,223,185	346.7%
415.10.594.034.65.41	CONSTRUCTION ENGINEERING (CE)	-	-	205,000	-	100,000	100,000	(105,000)	-51.2%
415.10.594.034.66.00	WATER RIGHTS	-	101,741	700,000	-	200,000	200,000	(500,000)	-71.4%
Total Capital Outlays		-	582,754	2,548,455	-	3,420,000	3,420,000	871,545	34.2%
TOTAL EXPENDITURES		\$ -	\$ 582,754	\$ 2,548,455	\$ -	\$ 3,420,000	\$ 3,420,000	\$ 871,545	34.2%
ENDING CASH, DECEMBER 31		\$ -	\$ 6,223,241	\$ 5,772,086	\$ 5,172,366	\$ -	\$ 5,172,366	\$ (599,720)	-10.4%
TOTAL APPROPRIATION		\$ -	\$ 6,805,995	\$ 8,320,541	\$ 5,172,366	\$ 3,420,000	\$ 8,592,366	\$ 271,825	3.3%

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STORM & SURFACE WATER CAPITAL FUND (416)

Public Works Storm and Surface Water Department 06

Purpose:

The Storm and Surface Water Capital Fund was created in 2022 to provide revenues to construct new or replace portions of the stormwater collection and treatment system. Revenues may also provide resources for studies and resources to fund system improvements.

Revenues in this fund come from hookup/connection fees, user rates, bond sales, loans, and grants. Budget for a portion of user rate revenue will be evaluated each budget year to ensure an adequate operating reserve is maintained in the Storm and Surface Water O&M Fund.

2023 Accomplishments:

- Purchased mini excavator
- Ordered vactor truck
- Started herbicide spray program
- Repaired failing catch basins as needed
- Cleaned catch basins within the city
- Started inventory of storm system

2024 Goals and objectives:

- Complete hill top drainage repair
- Purchase street sweeper
- Continue planning of downtown Market Blvd renovation
- Install new fence around public works facility
- Purchase of skid steer w/ cold plainer
- Storm line replacement at SW 16th and S. Market

2024 revenue sources includes a \$228,700 from the Storm and Surface Water operating fund (406).

STORM AND SURFACE WATER CAPITAL FUND (416) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

STORM AND SURFACE WATER CAPITAL FUND	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	-	18,401	48,000	42,685	33,200	(14,800)	-30.8%
Transfer In	-	1,429,700	164,300	109,533	227,000	62,700	38.2%
TOTAL REVENUES	\$ -	\$ 1,448,101	\$ 212,300	\$ 152,218	\$ 260,200	\$ 47,900	22.6%
EXPENDITURES							
Capital Outlay	-	44,343	336,640	39,123	873,960	537,320	159.6%
TOTAL EXPENDITURES	\$ -	\$ 44,343	\$ 336,640	\$ 39,123	\$ 873,960	\$ 537,320	159.6%
Increase (Decrease) in Fund Balance	-	1,403,758	(124,340)		(613,760)	(489,420)	393.6%
Beginning Cash, January 1	-	-	1,403,758	1,403,758	1,279,418	(124,340)	-8.9%
ENDING CASH, DECEMBER 31	\$ -	\$ 1,403,758	\$ 1,279,418	\$ 1,403,758	\$ 665,658	\$ (613,760)	-48.0%

FUND: 416 -STORM AND SURFACE WATER CAPITAL FUND					REVENUES (416)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Changes
REVENUE SOURCE									
Charges for Goods & Services									
416.343.010.01	SINGLE FAMILY RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
416.343.010.02	CLOSED NON-SINGLE FAMILY RESID	-	-	-	-	-	-	-	0.0%
416.343.010.03	OPEN NON-SINGLE FAMILY RESID	-	-	-	-	-	-	-	0.0%
416.343.010.30	UTILITY HOOK UP/CONNECTION	-	-	-	-	-	-	-	0.0%
Total Charges for Goods & Services		-	-	-	-	-	-	-	0.0%
Interest Earnings									
416.361.011.00	INTEREST EARNINGS	-	18,401	48,000	33,200	-	33,200	(14,800)	-30.8%
Total Interest Earnings		-	18,401	48,000	33,200	-	33,200	(14,800)	-30.8%
Transfer In									
416.397.020.06	TRANSFER IN - FUND 406	-	1,429,700	164,300	227,000	-	227,000	62,700	38.2%
Total Transfer In		-	1,429,700	164,300	227,000	-	227,000	62,700	38.2%
TOTAL REVENUES		\$ -	\$ 1,448,101	\$ 212,300	\$ 260,200	\$ -	\$ 260,200	\$ 47,900	22.6%
BEGINNING CASH, JANUARY 1		\$ -	\$ -	\$ 1,403,758	\$ 1,279,418	\$ -	\$ 1,279,418	\$ (124,340)	-8.9%
TOTAL REVENUE APPROPRIATION		\$ -	\$ 1,448,101	\$ 1,616,058	\$ 1,539,618	\$ -	\$ 1,539,618	\$ (76,440)	-4.7%

FUND: 416 - STORM AND SURFACE WATER CAPITAL FUND			EXPENDITURES (416)						
DEPARTMENT: 06 - STORMWATER									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Capital Outlays									
416.06.594.031.62.00	BUILDINGS AND STRUCTURES	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	0.0%
416.06.594.031.64.00	MACHINERY & EQUIPMENT	-	-	261,640	-	280,500	280,500	18,860	0.0%
416.06.594.031.65.00	CONSTRUCTION	-	44,343	75,000	-	314,200	314,200	239,200	0.0%
416.06.594.031.65.40	DESIGN ENGINEERING (A&E)	-	-	-	-	172,130	172,130	172,130	0.0%
416.06.594.038.65.41	CONSTRUCTION ENGINEERING (CE)	-	-	-	-	47,130	47,130	47,130	0.0%
Total Capital Outlays		-	44,343	336,640	-	873,960	873,960	537,320	159.6%
TOTAL EXPENDITURES		\$ -	\$ 44,343	\$ 336,640	\$ -	\$ 873,960	\$ 873,960	\$ 537,320	159.6%
ENDING CASH, DECEMBER 31			\$ 1,403,758	\$ 1,279,418	\$ 665,658	\$ -	\$ 665,658	\$ (613,760)	-48.0%
TOTAL APPROPRIATION		\$ -	\$ 1,448,101	\$ 1,616,058	\$ 665,658	\$ 873,960	\$ 1,539,618	\$ (17,182)	-1.1%

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AIRPORT CAPITAL FUND (417)

Department 09

Purpose:

The Airport Capital Fund was created in 2022 to provide revenues and reserve dollars to construct new or replace portions of the airport facilities and properties. Revenues may also provide resources for studies and resources to fund property improvements and capital equipment replacement.

Revenues in this fund come from a portion of fuel sales and lease revenues, bond sales, loans, and grants. Budget for a portion of fuel sales and lease revenues will be evaluated each budget year to ensure an adequate operating reserve is maintained in the Airport O&M fund.

2023 Accomplishments:

- Purchase of an industrial paint striper for painting of air traffic markers
- Purchased a Remote-Controlled Mower to assist in maintaining the levee as well as other hard to maintain areas of the Airport
- Purchased Airport Director Vehicle
- Purchased and installed a vehicle lift for the maintenance shop
- Continued progress on Stormwater Pollution Prevention Plan (SWPPP) update

2024 Goals and Objectives:

- Purchase Dump Trailor
- Purchase Utility Terrain Vehicle
- Construct covered parking carport in Terminal Building parking lot
- Update airfield restrooms
- Replace/repair curbing in Terminal Building parking lot
- Purchase Barnes Property from City Wastewater/Water Department

2024 revenue source includes a **\$1,263,500** transfer in from the Airport Operating Fund.

AIRPORT CAPITAL FUND (417) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

AIRPORT FUND	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Intergovernmental Grants	\$ -	\$ 804,442	\$ -	\$ -	\$ -	\$ -	0.0%
Interest Earnings	-	24,294	65,000	57,886	44,600	(20,400)	-31.4%
Other Financing Source	-	147,163	-	-	-	-	0.0%
Transfers in	-	1,823,000	83,800	55,867	1,263,500	1,179,700	1407.8%
TOTAL REVENUES	\$ -	\$ 2,798,899	\$ 148,800	\$ 113,753	\$ 1,308,100	\$ 1,159,300	779.1%
EXPENDITURES							
Capital Outlay	-	824,774	210,900	119,131	442,000	231,100	109.6%
Debt Service	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ -	\$ 824,774	\$ 210,900	\$ 119,131	\$ 442,000	\$ 231,100	109.6%
Increase (Decrease) in Fund Balance	-	1,974,125	(62,100)	(5,378)	866,100	928,200	-1494.7%
Beginning Cash, January 1	-	-	1,974,125	1,974,125	1,912,025	(62,100)	-3.1%
ENDING CASH, DECEMBER 31	\$ -	\$ 1,974,125	\$ 1,912,025	\$ 1,968,747	\$ 2,778,125	\$ 866,100	45.3%

FUND: 417 - AIRPORT CAPITAL FUND					REVENUES (417)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Change
REVENUE SOURCE									
Intergovernmental Revenues									
417.331.020.00	FAA AIRPORT IMPROVEMENT GRANT	\$ -	\$ 804,442	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
417.333.020.00	FEDERAL INDIRECT - DOT GRANT	-	-	-	-	-	-	-	0.0%
417.334.002.70	STATE RCO GRANT	-	-	-	-	-	-	-	0.0%
417.334.003.60	STATE DOT GRANTS	-	-	-	-	-	-	-	0.0%
Total Intergovernmental Revenues		-	804,442	-	-	-	-	-	0.0%
Charges for Goods and Services									
417.344.050.00	FUEL SALES	-	-	-	-	-	-	-	0.0%
Total Charges for Goods and Services		-	-	-	-	-	-	-	0.0%
Rents & Leases									
417.344.060.03	HANGARS	-	-	-	-	-	-	-	0.0%
417.344.060.04	CAPITAL LEASE RECEIPTS	-	-	-	-	-	-	-	0.0%
Total Rents and Leases		-	-	-	-	-	-	-	0.0%
Interest Earnings									
417.361.011.00	INTEREST EARNINGS	-	24,294	65,000	44,600	-	44,600	(20,400)	-31.4%
Total Interest Earnings		-	24,294	65,000	44,600	-	44,600	(20,400)	-31.4%
Transfer In									
411.391.080.05	Govt Loan-CARBIWSDOT	-	147,163	-	-	-	-	-	0.0%
417.397.080.07	Transfer in - Fund 407	-	1,823,000	83,800	1,263,800	-	1,263,800	1,180,000	1408.1%
Total Transfer In		-	1,970,163	83,800	1,263,800	-	1,263,800	1,180,000	1408.1%
TOTAL REVENUES		\$ -	\$ 2,798,899	\$ 148,800	\$ 1,308,400	\$ -	\$ 1,308,400	\$ 1,159,600	779.3%
BEGINNING CASH, JANUARY 1		\$ -	\$ -	\$ 1,974,125	\$ 1,912,025	\$ -	\$ 1,912,025	\$ (62,100)	-3.1%
TOTAL APPROPRIATION WITH FUND BALANCE		\$ -	\$ 2,798,899	\$ 2,122,925	\$ 3,220,425	\$ -	\$ 3,220,425	\$ 1,097,500	51.7%

FUND: 417- AIRPORT CAPITAL FUND					EXPENDITURES (417)				
DEPARTMENT: 09 - AIRPORT									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-20243	% Change
EXPENDITURES									
General Administration									
417.09.546.010.41.00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total General Administration		-	-	-	-	-	-	-	0.0%
Capital Outlays									
417.09.594.046.61.00	LAND	-	-	-	-	317,000	317,000	317,000	0.0%
417.09.594.046.62.00	BUILDINGS AND STRUCTURES	-	-	-	-	15,000	15,000	15,000	0.0%
417.09.594.046.63.00	OTHER IMPROVEMENTS - CONSTRUCTION	-	29,460	-	-	85,000	85,000	85,000	0.0%
417.09.594.046.63.01	OTHER IMPROVEMENTS - AG FUEL STORAGE	-	774,072	34,800	-	-	-	(34,800)	-100.0%
407.09.594.046.63.40	DESIGN ENGINEERING (A&E)	-	-	-	-	-	-	-	0.0%
407.09.594.046.63.41	CONSTRUCTION ENGINEERING (CE)	-	9,343	2,200	-	-	-	(2,200)	-100.0%
417.09.594.046.64.00	MACHINERY & EQUIPMENT	-	11,899	173,900	-	25,000	25,000	(148,900)	-85.6%
Total Capital Outlays		-	824,774	210,900	-	442,000	442,000	231,100	109.6%
TOTAL EXPENDITURES		\$ -	\$ 824,774	\$ 210,900	\$ -	\$ 442,000	\$ 442,000	\$ 231,100	109.6%
ENDING CASH, DECEMBER 31		\$ -	\$ 1,974,125	\$ 1,912,025	\$ 2,778,125	\$ -	\$ 2,778,125	\$ 866,100	45.3%
TOTAL APPROPRIATION WITH FUND BALANCE		\$ -	\$ 2,798,899	\$ 2,122,925	\$ 2,778,125	\$ 442,000	\$ 3,220,125	\$ 1,097,200	51.7%

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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). As of October 1, 2021, there are two (2) 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 (firemen's pension levy) from the City's regular property tax levy and the annual Fire Insurance Premium Tax distribution from the state is received by this fund.

In October 2019, an actuarial valuation of the City of Chehalis Firefighter's Pension Fund was performed by Milliman, Inc. The actuarial valuation reported 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 (but not required) paid from the excess pension fund, up to \$78,000 per year for the next 10 years.

SB No.5894 was passed effective July 28, 2019, which authorizes the use of the excess fund over the pension obligation to pay for LEOFF 1 medical benefits under RCW 41.26.150(1).

Since there is no additional funding needed in the Firemen's Pension Fund, 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 the LEOFF1 OPEB Fund (115) and transfer of any funds remaining in the Firemen's Pension Fund at the time there are no pension beneficiaries remaining to the LEOFF 1 OPEB Trust Fund.

As of October 2, 2023, there are two (2) qualifying pension beneficiaries: one (1) retiree and one (1) retiree's qualifying widow.

2024 Goals and Objectives:

The total 2024 budget for the Firemen's Pension Fund is **\$7,000**, which is for one (1) pre-LEOFF firefighter retiree and one (1) qualify widow's supplemental pension benefits.

FIREMEN'S PENSION FUND (611) SUMMARY BY REVENUE AND EXPENDITURE CATEGORY

Firemen's Pension Fund	2021 Actual	2022 Actual	2023 Amended Budget	2023 YTD 8/31/2023	2024 Adopted Budget	Change 2024-2023	% Change
REVENUE SOURCE							
Interest Earnings	\$ 869	\$ 14,892	\$ 20,000	\$ 31,568	\$ 20,000	\$ -	0.0%
Contribution from GF Fire Ins Tax	13,037	13,871	13,500	16,516	13,500	-	0.0%
TOTAL REVENUES	\$ 13,906	\$ 28,763	\$ 33,500	\$ 48,084	\$ 33,500	\$ -	0.0%
EXPENDITURES							
Benefits	\$ 4,782	\$ 3,721	\$ 7,000	\$ 3,804	\$ 7,200	\$ 200	2.9%
TOTAL EXPENDITURES	\$ 4,782	\$ 3,721	\$ 7,000	\$ 3,804	\$ 7,200	\$ 200	2.9%
Increase (decrease) in Fund Balance	9,124	25,042	26,500	44,280	26,300	(200)	-0.8%
Beginning Cash, January 1	1,023,556	1,032,680	1,057,722	1,057,722	1,084,222	26,500	2.5%
ENDING CASH, DECEMBER 31	\$ 1,032,680	\$ 1,057,722	\$ 1,084,222	\$ 1,102,002	\$ 1,110,522	\$ 26,300	2.4%

FUND: 611 - FIREMEN'S PENSION FUND					REVENUES (611)				
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Changes 2024-2023	% Change
REVENUE SOURCE									
Interest Earnings									
611.361.011.00	INTEREST EARNINGS	869	14,892	20,000	20,000		20,000	-	0.0%
Total Interest Earnings		869	14,892	20,000	20,000	-	20,000	-	0.0%
Contributions									
611.369.070.02	PENSION CONTRIBUTION - FIRE INS TAX	13,037	13,871	13,500	13,500		13,500	-	0.0%
Total Contributions		13,037	13,871	13,500	13,500	-	13,500	-	0.0%
TOTAL REVENUES		\$ 13,906	\$ 28,763	\$ 33,500	\$ 33,500	\$ -	\$ 33,500	\$ -	0.0%
BEGINNING CASH, JANUARY 1		\$ 1,023,556	\$ 1,032,680	\$ 1,057,722	\$ 1,084,222	\$ -	\$ 1,084,222	\$ 26,500	2.5%
TOTAL REVENUE APPROPRIATION		\$ 1,037,462	\$ 1,061,443	\$ 1,091,222	\$ 1,117,722	\$ -	\$ 1,117,722	\$ 26,500	2.4%

FUND: 611 - FIREMEN'S PENSION FUND EXPENDITURES (611)									
DEPARTMENT: 36 FIREMEN'S PENSION									
Account Number	Account Title	2021 Actual	2022 Actual	2023 Amended Budget	2024 Recurring	2024 One-Time	2024 Adopted Budget	Change 2024-2023	% Change
EXPENDITURES									
Administration									
611.36.517.020.41.00	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Administration		-	-	-	-	-	-	-	0.0%
Pension & Medical Benefits									
611.36.517.021.29.02	PENSION & DISABILITY - PENSION	4,782	3,721	7,000	7,200	-	7,200	200	2.9%
Total Pension & Medical Benefits		4,782	3,721	7,000	7,200	-	7,200	200	2.9%
Transfers Out									
611.36.597.000.05.15	TRANSFERS OUT - FUND 115	-	-	-	-	-	-	-	0.0%
Total Transfers Out		-	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES		\$ 4,782	\$ 3,721	\$ 7,000	\$ 7,200	\$ -	\$ 7,200	\$ 200	2.9%
ENDING CASH, DECEMBER 31		\$ 1,032,680	\$ 1,057,722	\$ 1,084,222	\$ 1,110,522	\$ -	\$ 1,110,522	\$ 26,300	2.4%
TOTAL APPROPRIATION		\$ 1,037,462	\$ 1,061,443	\$ 1,091,222	\$ 1,117,722	\$ -	\$ 1,117,722	\$ 26,500	2.4%

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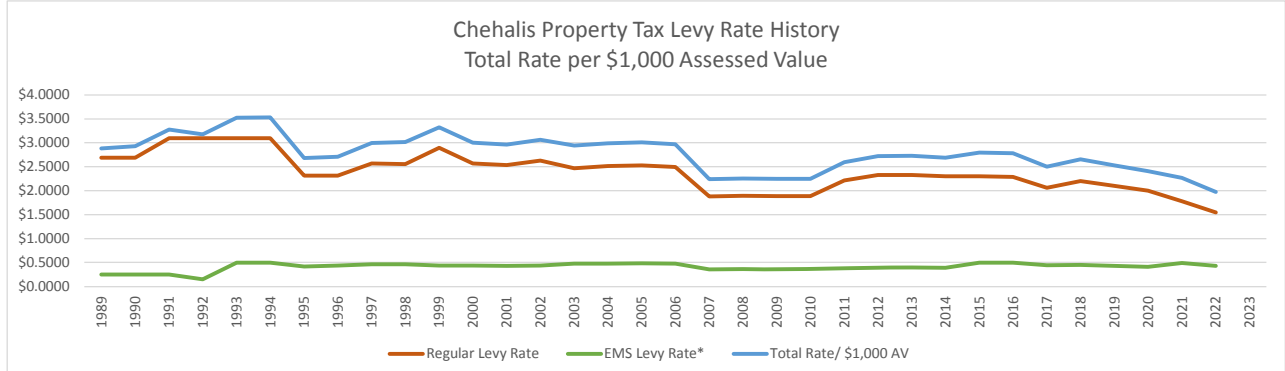
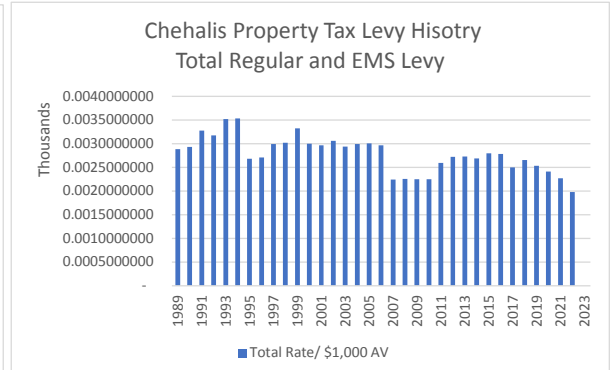
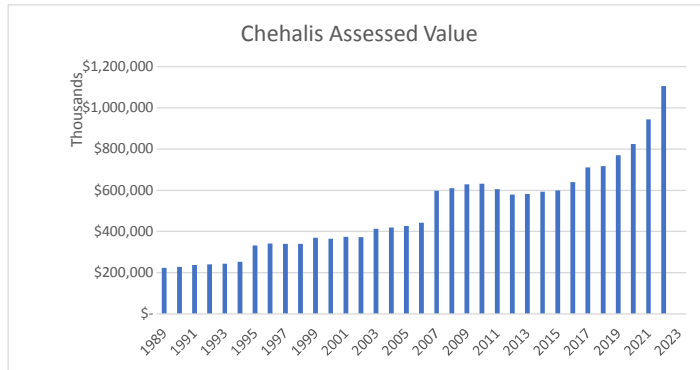
City of Chehalis

Summary of Debt Service Payments to Be Made in 2024

Loan ID	Maturity Date	Debt Type	Payment #	Date	1/1/2024 Balance	2024 Total Payment	2024 Principal	2024 Interest	12/31/2024 Balance	Principal Acct#	Interest Acct#	
2011 LTGO Bond (US Bank)		GO	24	6/1/2024	285,000.00	5,593.75		5,593.75		200.OC.591.018.71.00	200.OC.592.014.83.00	DSF
2011 LTGO Bond (US Bank)	12/1/2026	GO	25	12/1/2024		90,593.75	85,000.00	5,593.75	200,000.00	200.OC.591.018.71.00	200.OC.592.014.83.00	DSF
						96,187.50	85,000.00	11,187.50				
2017 Chip Spreader Purchse (SSB)	10/25/2024	GO	Various	Monthly	34,960.54	35,520.13	34,960.54	559.59	0.00	003.04.591.095.71.00	003.04.592.095.81.00	DED ST
2019 LTGO Parks Bond (Commerce Bank)	8/1/2034	GO	9	2/1/2024	690,000.00	36,073.00	28,000.00	8,073.00		200.OC.591.076.71.01	200.OC.592.076.83.01	DSF
2019 LTGO Parks Bond (Commerce Bank)	8/1/2034	GO	10	8/1/2024		35,745.40	28,000.00	7,745.40	634,000.00	200.OC.591.076.71.01	200.OC.592.076.83.01	DSF
						71,818.40	56,000.00	15,818.40				
2020 LTGO Fire Bond (JPMorgan Chase)	10/1/2035	GO	7	4/1/2024	1,412,000.00	64,719.60	53,000.00	11,719.60		200.OC.591.022.71.02	200.OC.592.022.83.02	DSF
2020 LTGO Fire Bond (JPMorgan Chase)	10/1/2035	GO	8	10/1/2024		65,279.70	54,000.00	11,279.70	1,305,000.00	200.OC.591.022.71.02	200.OC.592.022.83.02	DSF
						129,999.30	107,000.00	22,999.30				
2023 John Deere Mower (JD Financial)	12/15/2027	GO	2	12/15/2024	54,878.42	16,343.97	12,289.00	4,054.97	42,589.42	001.F2.594.018.71.01	001.F2.594.018.81.01	GF
											001.F2.594.018.64.00*	GF
											(*sales tax)	
General Fund Total					2,476,838.96	349,869.30	295,249.54	54,619.76	2,181,589.42			
L0400015 SRFL#1, Reuse (DOE)	5/1/2024	Revenue	39	5/1/2024	82,648.31	83,270.11	82,648.31	621.80	0.00	404.11.591.035.72.00	404.11.592.035.83.10	WW
						83,270.11	82,648.31	621.80				
L050014A SRFL #3A, CRWRF (DOE)	6/30/2027	Revenue	33	6/30/2024	5,707,180.67	815,311.52	815,311.52	0.00		404.11.591.035.72.11	N/A	WW
L050014A SRFL #3A (DOE)		Revenue	34	12/30/2024		815,311.52	815,311.52	0.00	4,076,557.63	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	30	3/30/2024	197,727.97	19,772.80	19,772.80	0.00		404.11.591.035.72.12	N/A	WW
L050014B SRFL #3B (DOE)	9/30/2028	Revenue	31	9/30/2024		19,772.80	19,772.80	0.00	158,182.37	404.11.591.035.72.12	N/A	WW
						39,545.60	39,545.60	0.00				
EL150003 SRFL , I & I (DOE)		Revenue	14	6/30/2024	261,295.65	11,767.66	8,616.39	3,151.27		404.11.591.035.78.00	404.11.592.035.83.00	WW
EL150003 SRFL , I & I (DOE)	12/31/2036	Revenue	15	12/30/2024		11,767.66	8,720.31	3,047.35	243,958.95	404.11.591.035.78.00	404.11.592.035.83.00	WW
						23,535.32	17,336.70	6,198.62				
Wastewater Fund Total					6,248,852.60	1,776,974.07	1,770,153.65	6,820.42	4,478,698.95			
05-96300-008, SRFL#5, WTP Ph IV (DOH)	10/1/2026	Revenue	annual	10/1/2024	189,019.43	63,951.58	63,006.48	945.10	126,012.95	405.10.591.034.78.01	405.10.592.T34.83.01	WATER
DM13-952-179 High Level (DOH)	10/1/2027	Revenue	annual	10/1/2024	343,400.00	91,001.00	85,850.00	5,151.00	257,550.00	405.10.591.034.78.03	405.10.592.T34.83.03	WATER
DM13-952-180 Redundant Floc (DOH)	10/1/2037	Revenue	annual	10/1/2024	848,400.00	73,326.00	60,600.00	12,726.00	787,800.00	405.10.591.034.78.02	405.10.592.T34.83.02	WATER
Water Fund Total					1,380,819.43	228,278.58	209,456.48	18,822.10	1,171,362.95			
Lewis County .09 Loan Arkansas	12/1/2035	Revenue	Various	Monthly	103,494.06	26,682.60	23,904.70	2,777.90	79,589.36	407.09.591.046.71.01	407.09.592.046.83.01	AIRPORT
CARB Loan - Above Grond Fuel Storage	7/1/2042	Revenue	2	7/1/2024	730,130.40	46,569.01	31,966.40	14,602.61	698,164.00	407.09.591.046.72.01	407.09.592.046.82.01	AIRPORT
Airport Fund Total					833,624.46	73,251.61	55,871.10	17,380.51	777,753.36			
*Totals excluding long-term capital lease payments					Grand Total	10,940,135.45	2,428,373.56	2,330,730.77	97,642.79	8,609,404.68		

City of Chehalis Property Tax and Levy Rate History

Tax Year	Assessed Value	% Change	Regular Levy		% Change	EMS Levy		% Change	Total Regular & EMS	
			Regular Levy Rate	Regular Levy Amount		EMS Levy Rate*	EMS Levy Amount		Total Rate/ \$1,000 AV	Total Levy Amount
1989	\$ 214,600,624.00		2.690000000	\$ 564,600		-	\$ -		2.6309336361	\$ 564,600
1990	\$ 223,567,564.00	4.2%	2.690000000	\$ 589,587	4.4%	0.250000000	\$ 54,794	0.0%	2.8822651572	\$ 644,381
1991	\$ 227,848,909.00	1.9%	2.690000000	\$ 601,713	2.1%	0.250000000	\$ 65,921	20.3%	2.9301610569	\$ 667,634
1992	\$ 236,698,360.00	3.9%	3.100000000	\$ 717,495	19.2%	0.250000000	\$ 57,701	-12.5%	3.2750374781	\$ 775,196
1993	\$ 241,030,009.00	1.8%	3.100000000	\$ 729,638	1.7%	0.150000000	\$ 35,305	-38.8%	3.1736421667	\$ 764,943
1994	\$ 243,540,900.00	1.0%	3.100000000	\$ 738,346	1.2%	0.500000000	\$ 119,088	237.3%	3.5206981661	\$ 857,434
1995	\$ 252,186,104.00	3.5%	3.100000000	\$ 767,049	3.9%	0.500000000	\$ 123,717	3.9%	3.5321771734	\$ 890,766
1996	\$ 332,598,144.00	31.9%	2.312700000	\$ 755,661	-1.5%	0.416000000	\$ 135,926	9.9%	2.6806734075	\$ 891,587
1997	\$ 341,598,144.00	2.7%	2.312700000	\$ 778,583	3.0%	0.433300000	\$ 145,873	7.3%	2.7062676312	\$ 924,456
1998	\$ 339,777,131.00	-0.5%	2.568400000	\$ 861,010	10.6%	0.466200000	\$ 156,285	7.1%	2.9940066802	\$ 1,017,295
1999	\$ 340,554,560.79	0.2%	2.553411700	\$ 869,576	1.0%	0.464333820	\$ 158,131	1.2%	3.0177455200	\$ 1,027,707
2000	\$ 369,629,439.45	8.5%	2.892897280	\$ 1,069,300	23.0%	0.432865950	\$ 160,000	1.2%	3.3257632300	\$ 1,229,300
2001	\$ 365,422,079.00	-1.1%	2.564746505	\$ 937,215	-12.4%	0.434787631	\$ 158,881	-0.7%	2.9995341360	\$ 1,096,096
2002	\$ 373,907,703.00	2.3%	2.5331946692	\$ 947,181	1.1%	0.429437529	\$ 160,570	1.1%	2.9626321980	\$ 1,107,751
2003	\$ 372,808,257.00	-0.3%	2.6255185652	\$ 978,815	3.3%	0.436315444	\$ 162,662	1.3%	3.0618340087	\$ 1,141,477
2004	\$ 413,338,242.00	10.9%	2.4660063029	\$ 1,019,295	4.1%	0.473100212	\$ 195,550	20.2%	2.9391065151	\$ 1,214,845
2005	\$ 418,695,033.00	1.3%	2.5121458749	\$ 1,051,823	3.2%	0.477275784	\$ 199,833	2.2%	2.9894216586	\$ 1,251,656
2006	\$ 427,452,470.00	2.1%	2.5261327183	\$ 1,079,802	2.7%	0.480358998	\$ 205,331	2.8%	3.0064917159	\$ 1,285,132
2007	\$ 442,010,092.00	3.4%	2.4937550973	\$ 1,102,265	2.1%	0.474095827	\$ 209,555	2.1%	2.9678509241	\$ 1,311,820
2008	\$ 597,253,751.00	35.1%	1.8818314462	\$ 1,123,931	2.0%	0.357761052	\$ 213,674	2.0%	2.2395924978	\$ 1,337,605
2009	\$ 610,719,108.00	2.3%	1.8951702097	\$ 1,157,417	3.0%	0.360296898	\$ 220,040	3.0%	2.2554671075	\$ 1,377,457
2010	\$ 628,436,031.00	2.9%	1.8866982342	\$ 1,185,669	2.4%	0.361214171	\$ 227,000	3.2%	2.2479124053	\$ 1,412,669
2011	\$ 632,359,410.00	0.6%	1.8855481410	\$ 1,192,344	0.6%	0.360985772	\$ 228,273	0.6%	2.2465339134	\$ 1,420,617
2012	\$ 605,989,787.00	-4.2%	2.2170216542	\$ 1,343,492	12.7%	0.378952426	\$ 229,641	0.6%	2.5959740803	\$ 1,573,134
2013	\$ 579,109,033.00	-4.4%	2.3255115242	\$ 1,346,725	0.2%	0.397498065	\$ 230,195	0.2%	2.7230095891	\$ 1,576,919
2014	\$ 582,108,287.00	0.5%	2.3294349527	\$ 1,355,983	0.7%	0.398176826	\$ 231,782	0.7%	2.7276117785	\$ 1,587,765
2015	\$ 593,843,068.00	2.0%	2.3002841215	\$ 1,366,008	0.7%	0.390465836	\$ 231,875	0.0%	2.6907499575	\$ 1,597,883
2016	\$ 599,335,477.00	0.9%	2.2977357805	\$ 1,377,115	0.8%	0.500000000	\$ 299,668	29.2%	2.7977357805	\$ 1,676,782
2017	\$ 639,490,698.00	6.7%	2.2865449561	\$ 1,462,224	6.2%	0.492996772	\$ 315,267	5.2%	2.7795413687	\$ 1,777,491
2018	\$ 711,910,025.00	11.3%	2.0582736983	\$ 1,465,306	0.2%	0.441804454	\$ 314,525	-0.2%	2.5000781524	\$ 1,779,831
2019	\$ 717,643,811.00	0.8%	2.2016911116	\$ 1,580,030	7.8%	0.450151029	\$ 323,048	2.7%	2.6518421407	\$ 1,903,078
2020	\$ 769,615,890.00	7.2%	2.09999562249	\$ 1,616,190	2.3%	0.4290438962	\$ 330,199	2.2%	2.52903951866	\$ 1,946,389
2021	\$ 824,330,209.00	7.1%	1.99994804509	\$ 1,648,618	2.0%	0.4081008699	\$ 336,409	1.9%	2.40804813208	\$ 1,985,027
2022	\$ 944,839,689.00	14.6%	1.77883803948	\$ 1,680,717	1.9%	0.4910785876	\$ 463,991	37.9%	2.26991662709	\$ 2,144,707
2023	\$ 1,105,246,154.00	17.0%	1.54967232756	\$ 1,712,769	1.9%	0.4272928780	\$ 472,264	1.8%	1.97696520553	\$ 2,185,033



Updated 11/22/2023

2024 Salary Schedule (Monthly for Regular Positions)

Updated with 5.0% - Police Guild effective 12/25/2023

Updated with 4.5% - IAFF Fire effective 1/1/2024

Updated with 4.5% - Non-Uniformed effective 12/25/2023

Updated with 4.5% - Teamsters Non-Commissioned 12/25/2023

Updated with 4.5% - Non-Represented effective 12/25/2023

Class Title	Collective Bargaining Organization	Grade	Step A	Step B	Step C	Step D	Step E
Accountant	Teamsters Non-Uniform	24A	5632	5914	6209	6520	6846
Accounting Technician III	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Administrative Assistant (not Police, Fire, Airport)	Teamsters Non-Uniform	17A	4002	4204	4414	4635	4866
Airport Administrative Assistant (Airport)	Non-Represented	2X	4109	4315	4528	4757	4994
Airport Director	Non-Represented	8N	7746	8133	8541	8966	9415
Airport Property Maintenance Tech.	Non-Represented	4X	4530	4758	4992	5245	5506
Airport Property Maintenance Worker	Non-Represented	2X	4109	4315	4528	4757	4994
Building Official	Teamsters Non-Uniform	24A	5632	5914	6209	6520	6846
Capital Project Manager	Non-Represented	4N	6120	6426	6747	7085	7439
City Clerk	Non-Represented	4N	6120	6426	6747	7085	7439
City Councilor	Elected	Monthly	100				
City Manager	Non-Represented	Contract	13847				
Civil Service Secretary	Non-Represented	Hourly Rate	21.00				
Code Inspector/Fire Marshal	Non-Represented	Contract	4132				
Community Corrections Officer	Non-Represented	13A	3295	3459	3631	3813	4002
Community Development Director	Non-Represented	9N	8133	8541	8966	9415	9887
Community Services Officer	Teamsters Non-Commissioned	18A	4204	4414	4635	4866	5109
Court Clerk	Teamsters Non-Commissioned	16A	3813	4002	4204	4414	4635
Court Clerk II	Teamsters Non-Commissioned	17A	4002	4204	4414	4635	4866
Development Review Specialist/Building Inspector	Teamsters Non-Uniform	21A	4866	5109	5365	5632	5914
Engineering Technician I	Teamsters Non-Uniform	21A	4866	5109	5365	5632	5914
Engineering Technician II	Teamsters Non-Uniform	22A	5109	5365	5632	5914	6209
Engineering Technician III	Teamsters Non-Uniform	24A	5632	5914	6209	6520	6846
Equipment Operator I	Teamsters Non-Uniform	19A	4414	4635	4866	5109	5365
Equipment Operator II	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Finance Director	Non-Represented	11N	8966	9415	9887	10381	10901
Financial Analyst	Non-Represented	6N	6883	7227	7589	7968	8366
Fire Administrative Assistant (Fire)	Non-Represented	2N	4109	4315	4528	4757	4994
Fire Captain	IAFF	22F	6841	7043	7508	7879	8251
Fire Chief	Non-Represented	12N	9519	9995	10494	11020	11570
Firefighter/Engineer	IAFF	20F	5714	5986	6272	6573	6884
Firefighter/Paramedic	IAFF	20F	5714	5986	6272	6573	6884
Human Resources Admin./Risk Manager	Non-Represented	8N	7746	8133	8541	8966	9415
Journeyman Electrician/Equip. Maint. Tech.	Teamsters Non-Uniform	21A	4866	5109	5365	5632	5914
Judicial Assistant for Sentence Monitoring	Teamsters Non-Commissioned	15A	3631	3813	4002	4204	4414

Class Title	Collective Bargaining Organization	Grade	Step A	Step B	Step C	Step D	Step E
Maintenance Tech - Electrical, Electronics & Equipment	Teamsters Non-Uniform	21A	4866	5109	5365	5632	5914
Mayor	Elected	Monthly	150				
Municipal Court Administrator	Non-Represented	4N	6120	6426	6747	7085	7439
Municipal Court Judge	Non-Represented	Contract	3481				
Municipal Court Judge Pro-Tem	Non-Represented	Hourly Rate	150				
Parking Enforcement Officer	Teamsters Non-Commissioned	16A	3813	4002	4204	4414	4635
Permit Technician I	Teamsters Non-Uniform	19A	4414	4635	4866	5109	5365
Planner	Teamsters Non-Uniform	24A	5632	5914	6209	6520	6846
Planning and Building Manager	Non-Represented	7N	7267	7631	8011	8411	8833
Planning Tech I	Teamsters Non-Uniform	21A	4866	5109	5365	5632	5914
Police Administrative Assistant (Police)	Teamsters Non-Commissioned	17A	4002	4204	4414	4635	4866
Police Chief	Non-Represented	13N	9744	10231	10743	11280	11844
Police Deputy Chief	Non-Represented	10N	8858	9301	9766	10254	10767
Police Officer (Academy graduate)	Police Guild	22P	6651	6969	7317	7670	8050
Police Officer (Non-academy graduate)	Police Guild	21P	5320				
Police Officer Assigned as Detective	Police Guild	23P	6985	7320	7682	8054	8454
Police Sergeant	Police Guild	24P	8946	9322			
Police Sergeant Assigned as Detective	Police Guild	25P	9444	9788			
Poplar Tree Plantation Worker/Utility Worker I	Teamsters Non-Uniform	17A	4002	4204	4414	4635	4866
Poplar Tree Plantation Worker/Utility Worker II	Teamsters Non-Uniform	18A	4204	4414	4635	4866	5109
Property Maintenance Technician I	Teamsters Non-Uniform	19A	4414	4635	4866	5109	5365
Property Maintenance Technician II	Teamsters Non-Uniform	21A	4866	5109	5365	5632	5914
Property Maintenance Worker	Teamsters Non-Uniform	15A	3631	3813	4002	4204	4414
Property/Facilities Manager	Non-Represented	5N	6500	6826	7166	7525	7899
Public Works Director	Non-Represented	11N	8966	9415	9887	10381	10901
Public Works Office Manager	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Records Tech/Evidence Tech	Teamsters Non-Commissioned	17A	4002	4204	4414	4635	4866
Records Technician	Teamsters Non-Commissioned	17A	4002	4204	4414	4635	4866
Recreation Assistant	Teamsters Non-Uniform	13A	3295	3459	3631	3813	4002
Parks & Recreation Director	Non-Represented	7N	7267	7631	8011	8411	8833
Storm Collection Specialist	Teamsters Non-Uniform	19A	4414	4635	4866	5109	5365
Street/Stormwater Superintendent	Non-Represented	5N	6500	6826	7166	7525	7899
Street/Stormwater Lead	Teamsters Non-Uniform	21A	4866	5109	5365	5632	5914
Traffic Control Technician	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Utility Customer Service Representative I	Teamsters Non-Uniform	15A	3631	3813	4002	4204	4414
Utility Customer Service Representative II	Teamsters Non-Uniform	16A	3813	4002	4204	4414	4635
Vehicle Maintenance Technician	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Wastewater Collection Specialist	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Wastewater Collection System Technician	Teamsters Non-Uniform	19A	4414	4635	4866	5109	5365
Wastewater Laboratory Assistant	Teamsters Non-Uniform	17A	4002	4204	4414	4635	4866
Wastewater Laboratory Technician II	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Wastewater Superintendent	Non-Represented	8N	7746	8133	8541	8966	9415

Class Title	Collective Bargaining Organization	Grade	Step A	Step B	Step C	Step D	Step E
Wastewater Treatment Operator/ In-Training	Teamsters Non-Uniform	18A	4204	4414	4635	4866	5109
Wastewater Treatment Operator	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Wastewater Treatment Plant Operator Lead	Teamsters Non-Uniform	24A	5632	5914	6209	6520	6846
Water Distribution Operator I	Teamsters Non-Uniform	18A	4204	4414	4635	4866	5109
Water Distribution Operator I / Meter Reader	Teamsters Non-Uniform	18A	4204	4414	4635	4866	5109
Water Distribution Operator II	Teamsters Non-Uniform	19A	4414	4635	4866	5109	5365
Water Distribution Operator Lead	Teamsters Non-Uniform	20A	4635	4866	5109	5365	5632
Water Superintendent	Non-Represented	8N	7746	8133	8541	8966	9415
Water Treatment Operator I/ In-Training	Teamsters Non-Uniform	18A	4204	4414	4635	4866	5109
Water Treatment Operator I	Teamsters Non-Uniform	19A	4414	4635	4866	5109	5365
Water Treatment Operator II	Teamsters Non-Uniform	22A	5109	5365	5632	5914	6209
Water Treatment Operator Lead	Teamsters Non-Uniform	23A	5365	5632	5914	6209	6520

Temporary and Seasonal Hourly Rates - \$16.28 per hours in 2024

			Step A	Step B	Step C
Lifeguard	pt1	Pool	16.28	17.10	17.96
Swimming Pool Cashier	pt1	Pool	16.28	17.10	17.96
Lifeguard/Instructor	pt2	Pool	17.10	17.96	18.86
Water Safety Instructor	pt2	Pool	17.10	17.96	18.86
Senior Instructor	pt3	Pool	17.96	18.86	19.80
Senior Lifeguard	pt3	Pool	17.96	18.86	19.80
Swimming Pool Assistant Manager	pt8	Pool	22.93	24.08	25.28
Swimming Pool Manager	pt12	Pool	27.86	29.26	30.72
Recreation Aide	pt1	Parks and Recreation	16.28	17.10	17.96
Property Maintenance Aide	pt5	Facility, Parks, Public Works	19.80	20.79	21.83
Tournament Director	pt12	Parks and Recreation	27.86	29.26	30.72

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