

CITY OF NAPAVINE

2022

PRELIMINARY BUDGET



FOR THE FISCAL YEAR

January 1, 2022

Through

December 31, 2022

The City of Napavine is an equal opportunity employer and provider.

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Table of Contents

MAYOR'S BUDGET MESSAGE	1
2021 Estimated Year End Balance	4
2021 Estimated Restricted Fund Balances.....	5
2022 Estimated Fund Balances	8
2022 Estimated Restricted Fund Balances.....	9
General Fund.....	13
General Fund Priority List	14
Substance Abuse Fund.....	14
Park Improvement Fund	15
Parks Priority List.....	16
General Government Equipment Fund.....	16
General Government Priority List	17
LEOFF I Retiree Trust Fund.....	17
Street Operating Fund	18
Street Priority List	19
Street Capital Equipment Fund.....	19
Public Works Priority List	20
Street Improvement Fund.....	20
Criminal Justice Fund	21
Police Department Priority List.....	21
Local Fiscal Recovery Fund.....	22
Project Planning Fund	22
Water Operating Fund	23
Water System Improvement Fund.....	24
Water System Priority List.....	25
USDA Bond Reserve Fund	25
Water Deposit Trust Fund.....	26
Wastewater Operating Fund	26
Wastewater System Improvement Fund	27
Sewer System Priority List.....	27
Sewer Capital Equipment Fund.....	28
Water Capital Equipment Fund.....	28

LID 2011-1 Bond Redemption Fund 29

Unemployment Compensation Fund..... 29

Schedule of Transfers..... 30

2022 Salary Schedule 31

2022 Salary Allocation..... 32

2022 Salary & Benefit Budget 33

2022 Debt Schedule 34

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Shawn O'Neill, Mayor
 Rachelle Denham, City Clerk
 Mary Wood, City Treasurer
 Bryan Morris, Public Works -
 Community Development Director
 John Brockmueller, Chief of Police

MAYOR'S BUDGET MESSAGE

To: **The Legislative Body**
 From: **Mayor, Shawn O'Neill**
 Subject: **Budget Proposal for 2022**

I am pleased to submit for your consideration the 2022 Annual Budget for the City of Napavine.

Proposed expenditures for the forthcoming budget year are provided in the following table on a comparative basis with the current year's budget and previous year's actual expenditures:

Operating Budget	Previous Year Actual Expenditures	Current Budget YE Est 2021	Proposed Budget 2022
General Government Services	\$293,406	\$336,810	\$377,495
Public Safety	\$496,722	\$478,730	\$625,265
Substance Abuse	\$394	\$435	\$2,500
Criminal Justice Policing	\$7,487	\$16,810	\$115,850
Transportation	\$218,246	\$205,430	\$237,485
Economic Development	\$78,705	\$112,650	\$248,895
Mental Health Services	\$567	\$550	\$580
Culture & Recreation	\$6,444	\$9,330	\$10,250
Enterprise Water Services	\$347,811	\$385,750	\$463,195
Enterprise Sewer Services	\$494,379	\$517,905	\$572,565
Total Operating Appropriations	\$1,944,162	\$2,064,400	\$2,654,080
Estimated Other Financing Uses:			
Debt/Capital/Transfers Out	\$945,557	\$1,164,300	\$1,914,035
Total Estimated Uses:	\$2,889,720	\$3,228,700	\$4,568,115

The overall budget as proposed is approximately 29.32% percent higher than last year's primarily due to updating the Comprehensive Plan, capital project expenditures for park improvement and street improvement, purchasing a new city backhoe, replacing two patrol vehicles using the Criminal Justice Fund, replace carpeting in the council chambers, a 3% COLA salary increase for union employees and an increase for two non-union employees, other agency increase in fees, maintenance of city hall and training of a new City Treasurer with the resignation of the current City Treasurer and establish a LEOFF I Retiree Trust Fund for long term care as mandated by the LEOFF I Board by transferring \$100,000 from the General Fund.

The budget includes a proposed levy increase of 1% levy increase of \$3,334 with a total levy budget of \$360,000 to allow for the maximum estimated levy for Napavine to include new construction, improvements and state assessed utilities which is split 50/50 with General Fund and Street Fund.

The estimated revenue from retail sales and use taxes is \$525,000, 20.48% higher than current years anticipated revenues. It is difficult to predict sales tax revenue due to economic fluctuations, new businesses, internet sales and one-time construction projects within the city.

Budgeted funds include the use of estimated fund balance to be carried over from the primary funds such as general fund, street fund, water, and sewer utility funds.

City of Napavine, does impose utility taxes on electric, cable television and telephone communications at a rate of 6%, the maximum allowed for cities. The city does not impose a utility tax on natural gas, it is not anticipated there will be any significant increases in revenue from any source other than property taxes for the budget year.

Estimated revenues for the forthcoming budget are compared to projections for the current year and last year's actual revenues received. The revenues include are the federal COVID ARPA funds the city received in 2021 and 2022 which will need to be expended by December 31, 2026. These projections, current adopted budget, and prior year results are as follows:

	Previous Years Actual Revenues	Current Budget Estimated YE	Revenue Estimates for 2022
Estimated Beginning Fund Balance	4,020,257	4,567,070	5,446,121
Taxes	1,091,257	1,227,885	1,264,900
Licenses and Permits	52,246	80,155	112,760
Intergovernmental Revenues	116,732	1,164,736	3,640,510
Charges for Goods and Services	502,357	1,492,415	1,444,565
Fines and Penalties	22,497	16,530	30,585
Miscellaneous Revenues	311,407	537,265	230,010
Disposition of Capital Assets	-	-	-
Total Estimated Revenues	2,096,496	4,518,986	6,723,330
Total Other Estimated Financing Sources	193,000	112,470	243,990
	2,289,496	4,631,456	6,967,320
Total All Estimated Resources	6,309,753	9,198,526	12,413,441

PERSONNEL

Personnel changes in the budget include maintaining staffing levels at 40 hours per week except for Municipal Court staff remaining at 32 hours per week. The budget includes the position of Public Works/Community Development Director, who is the supervisor for all public works maintenance activities and oversees the Community Development Department which oversees economic development, land use and building permitting. The Police Department budget is for three full time commissioned police officers, commissioned Chief of Police, and an Executive Assistant.

The Union contract was open for wages for 2022 and was ratified in 2021 to provide a wage increase for all employees with a 3% COLA per month. The budget also provides for any salary the normal progressive step increases for those not presently at the top of their position class range.

The two non-union positions include a wage increase based on the AWC 2021 Salary Survey for a city of comparable size using City of Mabton for the City Clerk and Treasurer as discussed in the workshops held in 2020 when updating the personnel policies to bring these positions up to a median wage.

LAW ENFORCEMENT

Total costs for law enforcement are up by 12.07% from \$543,140 to \$608,720 with the increase of the Police Chief Salary, legislative mandates for law enforcement accountability, replacing two officers that resigned in 2021, updating police uniforms.

GENERAL

\$1,100 is appropriated for the city's contribution to the air pollution control authority which is based on 2022 population estimate of 2,030. A small increase over the prior year's budget; \$580 is budgeted for public health and alcoholism programs which is 2% of liquor state shared profits and excise tax as mandated by law to receive these funds.

Two major capital improvement projects are included in this budget proposal consisting of:

- Resurface city arterial streets within the city
- Park improvements of a new kitchen at Mayme Shaddock Park

Very truly yours,



Shawn O'Neill
Mayor

2021 Estimated Year End Balance

2021 Estimated Year End Balance									
Fund		Beginning		Transfers		Transfers	Ending		
		Cash & Invest	Revenues	In	Expenditures	Out	Cash & Invest	Restricted \$	Committed
001	General Fund 001	815,768.73	1,168,530.00	1,430.00	1,005,215.00	-	980,513.73	0	105,796
002	Substance Abuse Fund	6,259.51	5.00		435.00		5,829.51		5,830
004	Park Improvement Fund 004	128,237.14	40,145.00		-		168,382.14	165,268	
005	Gen Gov Capital Equip Fund	61,770.95	15.00		23,885.00		37,900.95		37,901
101	Street Fund 101	197,290.66	226,940.00		213,715.00	15,000.00	195,515.66	29,057	
102	Street Capital Equipment Fund	16,000.00		15,000.00			31,000.00		31,000
105	Street Improvement Fund 105	173,910.74	564,015.00		504,055.00		233,870.74	191,843	
110	Criminal Justice Funds	68,101.67	48,630.00		15,375.00	1,430.00	99,926.67	98,368	
115	Local Recovery Fiscal Fund	-	279,561.00				279,561.00	279,561	
305	Project Planning Fund	208,518.58	80,235.00		7,225.00		281,528.58	275,628	
401	Water Fund 401	764,810.59	546,415.00		416,385.00	25,000.00	869,840.59		
402	Water System Improvement Fund	413,601.91	116,595.00	10,000.00	37,080.00		503,116.91		
403	USDA Bond Reserve Fund	22,710.00	-		-		22,710.00	22,710	
404	Water Deposit Trust Fund	7,615.03	-		-		7,615.03		7,615
406	Wastewater Fund 406	326,361.44	899,480.00		789,080.00	20,000.00	416,761.44		
408	Wastewater System Improve Fund	465,442.41	134,065.00	10,000.00	-		609,507.41		
409	Sewer Capital Equipment Fund	21,000.00		10,000.00	-		31,000.00		31,000
411	Water Capital Equipment Fund	16,000.00		15,000.00	-		31,000.00		31,000
415	LID 2011-1 Bond Redemption Fund	393,275.65	222,260.00		113,020.00		502,515.65	502,516	
502	Private-Purpose Trust Funds	34,836.47		-	-		34,836.47		34,836
631	Agency Funds	2,682.12	20,780.00		20,780.00		2,682.12		
632	Municipal Court Trust Fund	514.74	28,640.00		28,680.00		474.74		
Grand Total		4,144,708.34	4,376,311.00	61,430.00	3,174,930.00	61,430.00	5,346,089.34	1,564,951	284,978
				4,437,741.00		3,236,360.00			

2021 Estimated Restricted Fund Balances

2021 Estimated Restricted Funds								
Fund:	General Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
13,949.40	Liquor Excise Tax	70.96A.087	2% Substance abuse treatments	279				
15,879.00	Liquor Board Profits	70.96A.085	2% Substance abuse treatments	318	-	597	597	(0)
	Liquor Control Board Profits	66.24.065	20.23% Public Safety	3,212	-	3,212	3,212	0
8,017.00	CL & CJ Leg One time Cost		Police Accountability Legislative Bill	8,017		8,017	8,017	0
-	Sale Proceeds RR Spur	Res 14-07-62 Committed	Future Capital Needs Assigned	-	105,796	105,796	-	105,796
37,845.40			Total Restricted Funds	11,826	105,796	117,622	11,826	105,796
Fund:	Substance Abuse Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
5.00	Seizures, Drug Fines, Interest	572	Care Evidence, Training, Investigative	5	6,260	6,265	435	5,830
5.00			Total Restricted Funds	5	6,260	6,265	435	5,830
Fund:	Park Improvement Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
40,000.00	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan Capital Projects	40,000	125,064	165,064	-	165,064
105.00	Investment Interest			105	99	204	-	204
40,105.00			Total Restricted Funds	40,105	125,163	165,268	-	165,268
Fund:	Gen Gov Capital Equip Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
-	Sale Old City Hall	610	Maintain CH, Capital Equipment		61,771	61,771	23,885	37,886
15.00	Investment Interest			15		15		15
15.00			Total Committed Funds	15	61,771	61,786	23,885	37,901

Fund:	Street Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
2,695.00	Multimodal Transportation City	47.66.070	Transportation purpose only	2,695	14,852	17,547	-	17,547
11,510.00	Retainage Deposit		Outside Agreements	11,510	-	11,510	-	11,510
14,205.00			Total Restricted Funds	14,205	14,852	29,057	-	29,057
Fund: Street Capital Equipment Fund								
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
15,000.00	Transfers from Street Fund	588	Capital Equipment	15,000	16,000	31,000	-	31,000
15,000.00			Total Committed Funds	15,000	16,000	31,000	-	31,000
Fund: Street Improvement Fund								
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
40,000.00	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan/Capital Projects	40,000	100,209	140,209	29,945	110,264
73.13	Investment Interest			73	687	760	760	0
50,588.50	Trailer Station		Performance Bond	50,589	-	50,589	-	50,589
-	HH Napavine 16		Developers Agreement	-	15,000	15,000	-	15,000
-	HH Napavine 16 Taco Bell		Developers Agreement	-	15,990	15,990	-	15,990
90,661.63			Total Restricted Funds	90,662	131,886	222,548	30,705	191,843
Fund: Criminal Justice Fund								
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
1,000.00	Criminal Justice Lo-Pop	82.14.330	Criminal Justice purpose non-recurring (Purchase police cars)	1,000	2,238	3,238	590	2,648
2,350.00	CJ-Special Programs	82.14.330 (2)(b)	Innovative Law Strategies, At-Risk Children, Child Abuse,	2,350	14,998	17,348	1,125	16,223
275.00	DUI - Cities		DUI OT Enforcement	275	4,100	4,375	-	4,375
45,000.00	CJ - Sales Tax	82.14.340	Criminal Justice Purposes	45,000	43,782	88,782	13,660	75,122
48,625.00			Total Restricted Funds	48,625	65,118	113,743	15,375	98,368

Fund:	Local Fiscal Recovery Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
279,561.00	COVID-19 ARPA Federal		<i>Covid-19 ARPA Fiscal Recovery</i>	279,561		279,561		279,561
279,561.00			Total Restricted Funds	279,561	-	279,561	-	279,561
Fund:	Project Planning							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
80,000.00	2nd Quarter Real Estate Excise Tax	82.46.035 (2)	Capital Facilities Plan/Capital Projects	80,000	201,597	281,597	7,225	274,372
235.00	Investment Interest			235	1,021	1,256	-	1,256
80,235.00			Total Restricted Funds	80,235	202,618	282,853	7,225	275,628
Fund:	Sewer Capital Equipment Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
10,000.00	Transfers from Street Fund	588	Capital Equipment	10,000	21,000	31,000	-	31,000
10,000.00			Total Committed Funds	10,000	21,000	31,000	-	31,000
Fund:	Water Capital Equipment Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
15,000.00	Transfers from Street Fund	588	Capital Equipment	15,000	16,000	31,000	-	31,000
15,000.00			Total Committed Funds	15,000	16,000	31,000	-	31,000
Fund:	Agency Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
-	NYB Deposit	Donation	Damage/Electric/Key Deposit	-	750	750	-	750
-			Total Restricted Funds	-	750	750	-	750

2022 Estimated Fund Balances

2022 Estimated Year End Balances									
Fund		Beginning	Revenues	Transfers	Expenditures	Transfers	Ending	Restricted \$	Committed
		Cash & Invest		In		Out	Cash & Invest		
001	General Fund 001	980,513.73	1,256,400.00		1,252,315.00	150,000.00	834,598.73	-	105,796
002	Substance Abuse Fund	5,829.51	5.00		2,500.00		3,334.51		3,335
004	Park Improvement Fund 004	168,382.14	288,950.00		355,405.00		101,927.14	100,068	
005	Gen Gov Capital Equip Fund	37,900.95	0.00		22,000.00		15,900.95		15,901
006	LEOFF 1 Retiree Trust Fund	0.00		100,000.00	0.00		100,000.00		100,000
101	Street Fund 101	195,515.66	237,495.00	10,000.00	242,030.00	15,000.00	185,980.66	20,227	
102	Street Capital Equipment Fund	31,000.00		15,000.00	31,000.00		15,000.00		15,000
105	Street Improvement Fund 105	233,870.74	524,030.00	40,000.00	569,865.00		228,035.74	140,920	
110	Criminal Justice Funds	99,926.67	51,790.00		115,845.00		35,871.67	34,313	
115	Local Recovery Fiscal Fund	279,561.00	279,280.00		400,000.00		158,841.00	158,841	
305	Project Planning Fund	281,528.58	60,130.00		80,000.00		261,658.58	234,758	
401	Water Fund 401	869,840.59	518,025.00		488,345.00	30,000.00	869,520.59		
402	Water System Improvement Fund	503,116.91	43,665.00	15,000.00	65,000.00		496,781.91		
403	USDA Bond Reserve Fund	22,710.00	0.00		0.00		22,710.00	22,710	
404	Water Deposit Trust Fund	7,615.03	0.00		5,500.00		2,115.03		2,115
406	Wastewater Fund 406	416,761.44	855,235.00		837,720.00	30,000.00	404,276.44		
408	Wastewater System Improve Fund	609,507.41	39,735.00	15,000.00	30,000.00		634,242.41		
409	Sewer Capital Equipment Fund	31,000.00		15,000.00	31,000.00		15,000.00		15,000
411	Water Capital Equipment Fund	31,000.00		15,000.00	46,000.00		0.00		-
415	LID 2011-1 Bond Redemption Fund	502,515.65	71,230.00		110,365.00		463,380.65	463,381	
502	Private-Purpose Trust Funds	34,836.47	0.00		34,000.00		836.47		836
631	Agency Funds	2,682.12	0.00		0.00		2,682.12		750
632	Municipal Court Trust Fund	474.74	0.00		0.00		474.74		
Grand Total		5,346,089.34	4,225,970.00	225,000.00	4,718,890.00	225,000.00	4,853,169.34	1,175,218	258,733
				4,450,970.00		4,943,890.00			

2022 Estimated Restricted Fund Balances

2022 Estimated Restricted Funds								
Fund:	General Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
13,095.00	Liquor Excise Tax	70.96A.087	2% Substance abuse treatments	261.90				
15,815.00	Liquor Board Profits	70.96A.085	2% Substance abuse treatments	316.30	-	578.19	578.19	-
	Liquor Control Board Profits	66.24.065	20.23% Public Safety	3,199.37	-	3,199.37	3,199.38	(0.00)
-	Sale Proceeds RR Spur	Res 14-07-62 Committed	Future Capital Needs Assigned	-	105,796.20	105,796.20	-	105,796.20
28,910.00			Total Restricted Funds	3,777.57	105,796.20	109,573.76	3,777.57	105,796.20
Fund:	Substance Abuse Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
5.00	Seizures, Drug Fines, Interest	572	Care Evidence, Training, Investigative	5.00	5,829.51	5,834.51	2,500.00	3,334.51
5.00			Total Restricted Funds	5.00	5,829.51	5,834.51	2,500.00	3,334.51
Fund:	Park Improvement Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
30,000.00	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan Capital Projects	30,000.00	165,063.99	195,063.99	95,000.00	100,063.99
50.00	Investment Interest			50.00	204.07	254.07	250.00	4.07
30,050.00			Total Restricted Funds	30,050.00	165,268.06	195,318.06	95,250.00	100,068.06
Fund:	Gen Gov Capital Equip Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
-	Sale Old City Hall	610	Maintain CH, Capital Equipment		37,900.95	37,900.95	22,000.00	15,900.95
-	Investment Interest			-		-		-
-			Total Committed Funds	-	37,900.95	37,900.95	22,000.00	15,900.95

Fund:	LEOFF I Retiree Trust Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
100,000.00	Transfer from General Fund	626	LEOFF I OPEB Medical & Long Term Care	100,000.00	-	100,000.00		100,000.00
100,000.00			Total Committed Funds	100,000.00	-	100,000.00	-	100,000.00
Fund:	Street Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
2,680.00	Multimodal Transportation City	47.66.070	Transportation purpose only	2,680.00	17,547.15	20,227.15	-	20,227.15
2,680.00			Total Restricted Funds	2,680.00	17,547.15	20,227.15	-	20,227.15
Fund:	Street Capital Equipment Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
15,000.00	Transfers from Street Fund	588	Capital Equipment	15,000.00	31,000.00	46,000.00	31,000.00	15,000.00
15,000.00			Total Committed Funds	15,000.00	31,000.00	46,000.00	31,000.00	15,000.00
Fund:	Street Improvement Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
30,000.00	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan/Capital Projects	30,000.00	105,264.16	135,264.16	25,375.00	109,889.16
40.00	Investment Interest			40.00	0.41	40.41		40.41
18,990.00	Klein, Tim Koontz Rd Duplexes	Performance Bond	Street Lights	18,990.00	-	18,990.00	18,990.00	-
-	HH Napavine 16		Developers Agreement	-	15,000.00	15,000.00	-	15,000.00
-	HH Napavine 16 Taco Bell		Developers Agreement	-	15,990.00	15,990.00	-	15,990.00
49,030.00			Total Restricted Funds	49,030.00	136,254.57	185,284.57	44,365.00	140,919.57

Fund:	Criminal Justice Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
1,000.00	Criminal Justice Lo-Pop	82.14.330	Criminal Justice purpose non-recurring (Purchase police cars)	1,000.00	2,648.35	3,648.35	3,645.00	3.35
2,515.00	CJ-Special Programs	82.14.330 (2)(b)	Innovative Law Strategies, At-Risk Children, Child Abuse, Domestic Violence	2,515.00	16,222.51	18,737.51	16,700.00	2,037.51
275.00	DUI - Cities		DUI OT Enforcement	275.00	4,374.80	4,649.80	4,645.00	4.80
48,000.00	CJ - Sales Tax	82.14.340	Criminal Justice Purposes	48,000.00	75,122.43	123,122.43	90,855.00	32,267.43
51,790.00			Total Restricted Funds	51,790.00	98,368.09	150,158.09	115,845.00	34,313.09
Fund:	Local Fiscal Recovery Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
279,280.00	COVID-19 ARPA Federal	623	<i>Covid-19 ARPA Fiscal Recovery</i>	279,280.00	279,561.00	558,841.00	400,000.00	158,841.00
279,280.00			Total Restricted Funds	279,280.00	279,561.00	558,841.00	400,000.00	158,841.00
Fund:	Project Planning							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
60,000.00	2nd Quarter Real Estate Excise Tax	82.46.035 (2)	Capital Facilities Plan/Capital Projects	60,000.00	257,147.16	264,372.16	30,000.00	234,372.16
130.00	Investment Interest			130.00	1,255.93	1,385.93	1,000.00	385.93
60,130.00			Total Restricted Funds	60,130.00	258,403.09	265,758.09	31,000.00	234,758.09
Fund:	Sewer Capital Equipment Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
15,000.00	Transfers from Street Fund	588	Capital Equipment	15,000.00	31,000.00	46,000.00	31,000.00	15,000.00
15,000.00			Total Committed Funds	15,000.00	31,000.00	46,000.00	31,000.00	15,000.00

Fund:	Water Capital Equipment Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
15,000.00	Transfers from Street Fund	588	Capital Equipment	15,000.00	31,000.00	46,000.00	46,000.00	-
15,000.00			Total Committed Funds	15,000.00	31,000.00	46,000.00	46,000.00	-
Fund:	Agency Fund	Non-spendable donation						
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
-	NYB Deposit	Donation	Damage/Electric/Key Deposit	-	750.00	750.00	-	750.00
-			Total Restricted Funds	-	750.00	750.00	-	750.00

2022- General Fund Summary

Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	648,589	680,519	672,224	815,769	980,514
Taxes:					
General Property Taxes	196,350	197,761	170,000	174,280	182,000
Retail Sales and Use Taxes	371,000	402,351	415,000	500,000	525,000
Business and Occupation Taxes	189,550	190,716	196,560	198,230	207,900
Total Taxes	756,900	790,828	781,560	872,510	914,900
Licenses and Permits	39,195	51,246	47,485	79,910	112,360
Intergovernmental Revenues	73,375	72,073	64,655	88,470	65,310
Charges for Goods and Services	37,535	43,836	41,295	48,915	86,155
Fines and Penalties	16,430	15,205	17,865	17,320	15,585
Miscellaneous Revenues	65,095	63,281	62,440	61,405	62,090
Transfers In	-	-	30,000	1,430	-
Total General Fund 001	988,530	1,036,470	1,045,300	1,169,960	1,256,400
Total Resources	1,637,119	1,716,988	1,717,524	1,985,729	2,236,914
Legislative	12,800	11,206	10,835	12,395	16,460
Municipal Court	109,675	104,084	107,350	107,860	118,410
Mayor/Executive	4,010	3,941	4,190	4,300	4,465
Treasurer Financial Services	59,720	52,767	44,685	47,630	61,565
City Clerk, Election, Voter Registration	41,895	34,897	47,315	41,850	51,030
Legal	42,120	47,769	48,000	72,000	74,000
Employee Benefits	17,495	9,201	23,495	17,205	12,500
Centralized Services (City Hall)^	34,625	29,542	31,805	33,570	39,065
Police/Public Safety (Law Enforcement)	563,345	456,571	543,140	474,185	608,720
Detention & Correction (Prisoner Costs)	10,870	7,985	6,175	5,550	6,775
Protective Inspection Services-CSO	15,400	21,061	1,250	250	230
<i>Emergency Services 525</i>	10,280	11,105	9,040	9,040	9,540
<i>Conservation 553 (Flood/Pollution)</i>	1,030	1,028	1,090	1,050	1,100
<i>Animal Control 554(Environmental Svcs)</i>	325	104	200	250	300
Community Development	105,015	77,573	87,820	104,125	167,495
<i>Chemical Dependency (2% Liquor Revenue)</i>	535	567	550	550	580
Historical Buildings	125	-	125	-	125
Parks & Recreation	10,650	6,444	9,600	9,330	10,125
NonExpenditures	-	-	-	-	-
Long-Term Debt	16,535	16,525	17,265	17,080	17,080
Interest & Debt Service	43,300	43,303	42,565	42,750	42,750
Capital Expenditures	-	-	4,245	4,245	10,000
TOTAL OPERATING BUDGET	1,099,750	935,673	1,040,740	1,005,215	1,252,315
Transfers Out	5,000	5,000	-	-	150,000
TOTAL APPROPRIATIONS	1,104,750	940,673	1,040,740	1,005,215	1,402,315
ENDING FUND BALANCE:	532,369	776,315	676,784	980,514	834,599
Notes for General Fund					
Transfer to establish a Trust Fund for LEOFF 1			Eliminate Transfer to Gen Fund Capital Equip		
Transfer \$50,000 for streets			Community Development add Platter & Comp Plan Update		

General Fund Priority List

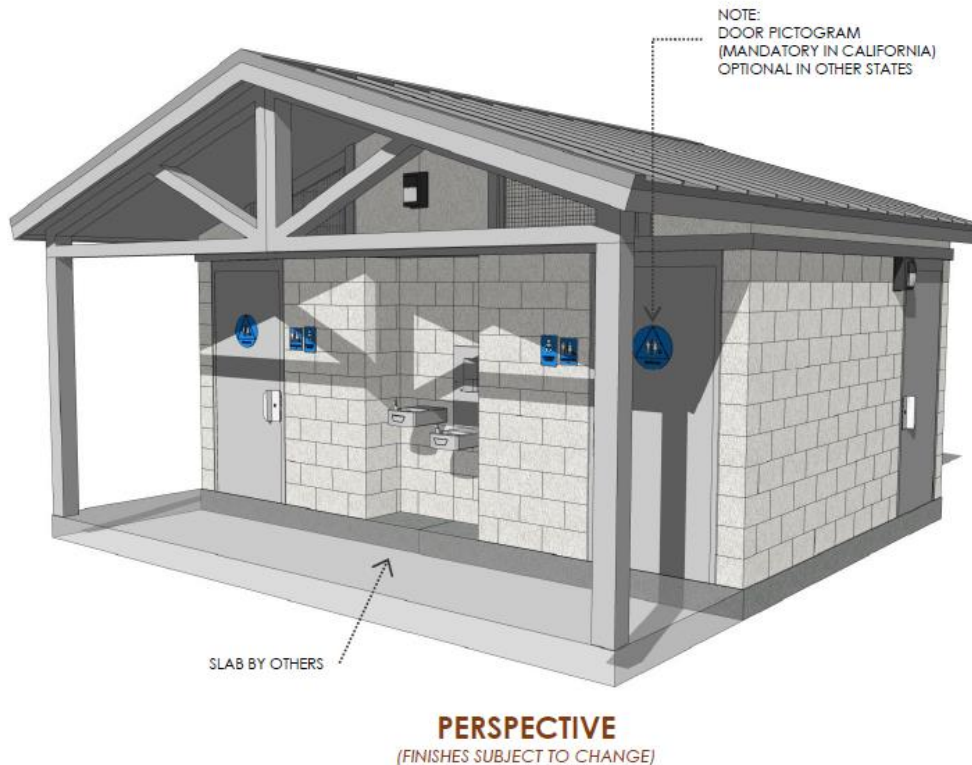
General Government									
Administrative Services									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	Total
Clerks Office									
Computers	Replace Existing	General Fund/GF Capital Equip Fund	\$ 2,000	\$ 2,000	\$ 2,000				\$ 6,000
Court/Council/Planning									
Mixer/Sound Equipment	Replace Existing	General Fund/GF Capital Equip Fund	-	3,000					3,000
Comm. Development									
Computers	Replace Existing	General Fund	-		8,000				8,000
Community Development/Public Works									
Platter / Computer	Purchase New	General Fund	8,000						8,000
Comp Plan Update	Update	General Fund	60,000						60,000
Mayor's Office									
Laptop	Replace Existing	General Fund				2,000			2,000
TOTAL Administrative Services			68,000	-	8,000	2,000			78,000

Substance Abuse Fund

2022 - Substance Abuse Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	6,616	6,625	6,335	6,260	5,830
Fines & Penalties	5	-	-	-	-
Investment Interest	45	63	55	5	20
Total Revenues	50	63	55	5	20
Total Resources	6,666	6,688	6,390	6,265	5,850
EXPENDITURES					
Property Room Equipment	6,600	394	2,435	435	2,500
Total Expenditures	6,600	394	2,435	435	2,500
ENDING FUND BALANCE:	66	6,294	3,955	5,830	3,350

Park Improvement Fund

2022 - Park Improvement Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	109,245	108,149	127,099	128,237	168,382
REET Tax	20,000	20,961	20,000	40,000	30,000
Intergovernmental Revenues	-	-	258,900	-	258,900
Miscellaneous Revenue	40	52	40	145	50
Total Revenue	20,040	21,013	278,940	40,145	288,950
Transfers In	-	-	-	-	-
TOTAL REVENUES & TRANSFERS-IN	20,040	21,013	278,940	40,145	288,950
Total Resources	129,285	129,162	406,039	168,382	457,332
EXPENDITURES					
General Parks	-	-	-	-	-
Community Park Dugouts	-	-	-	-	-
Park Building Imprvmnt Project	43,500	-	53,500	-	355,405
Park Improvements					
Park Capital Equipment					
Total Expenditures	43,500	-	53,500	-	355,405
ENDING FUND BALANCE:	85,785	129,162	352,539	168,382	101,927
RCO Grant Project Mayme Shaddock Park Kitchen					



Parks Priority List

Community Services									
PARKS AND PUBLIC FACILITIES									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	TOTAL
PARKS									
West Side Park	Pave City Park	Park Improvement							
2" asphalt overlay	Birch St. Entrance and Parking Lot	Fund/Donations						26,000	26,000
West Side Park	Pave internal walking paths	Park Improvement Fund/Donations					8,300		8,300
West Side Park	Cont. Building Nature trails w/view stations & oxbows	Park Improvement Fund/Donations			15,500				15,500
West Side Park	Add Nature Walking Trails								
Mayme Shaddock/ West Side Park	Picnic Tables 10 @ \$800 ea	Parks Maint.							-
Mayme Shaddock	Build or reconstruct kitchen area to be enclosed with bathroom facilities and heating	Park Capital facilities RCO Grant donations	346,000						346,000
TOTAL - Park Facilities			346,000	-	15,500	-	8,300	26,000	395,800

General Government Equipment Fund

2022 - Gen Gov Equipment Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	\$2,150	\$2,151	\$61,771	\$61,771	\$37,901
REVENUES					
Miscellaneous Revenue	-	(0)	-	15	-
Other Financing Sources	55,000	55,000	-	-	-
Transfers In	5,000	5,000	-	-	-
Total Revenues	60,000	60,000	-	15	-
Total Resources	62,150	62,151	61,771	61,786	37,901
EXPENDITURES					
Centralized General Services (City Hall)	10,385	380	15,000	10,000	22,000
Other Financing Uses	10,000	-	12,260	-	-
Capital Equipment	10,000	-	12,260	13,885	-
Total Expenditures	30,385	380	39,520	23,885	22,000
ENDING FUND BALANCE:	31,765	61,771	22,251	37,901	15,901
Council/Court Recording Equipment					
Replace carpet in council/court chambers					

General Government Priority List

PUBLIC FACILITIES									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	TOTAL
City Hall	Carpet	General Fund							
		Capital Equip	15,000	15,000	7,000				37,000
City Hall	Repaint Exterior	General Fund		7,000					7,000
		Capital Equip							
TOTAL - Public Facilities			15,000	22,000	7,000	-	-	-	44,000

LEOFF I Retiree Trust Fund

2022 - LEOFF 1 RETIREE TRUST FUND					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	-	-	-	-	-
REVENUES					
Transfers In					100,000
Total Revenues	-	-	-	-	100,000
Total Resources	-	-	-	-	100,000
EXPENDITURES					
LEOFF I Retiree Long-term Care					-
LEOFF I Retiree Medical Expenses					-
Total Expenditures					-
ENDING FUND BALANCE:					100,000.00

Street Operating Fund

2022 - Street Operating Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	194,779	252,076	169,046	197,291	195,516
Property Taxes	132,150	133,100	170,000	174,280	182,000
Licenses & Permits	650	1,000	800	400	400
Intergovernmental Revenue	44,765	39,288	45,380	40,140	41,880
Charges for Services	560	580	575	575	575
Miscellaneous Revenues	820	494	375	35	12,640
Disposition of Capital Assets/Insurance	-	-	-	-	-
NonRevenues - Retainage Deposit	-	-	-	11,510	-
TOTAL REVENUES	178,945	174,461	217,130	226,940	237,495
Transfers In			-	-	10,000
TOTAL REVENUES & TRANSFERS	178,945	174,461	217,130	226,940	247,495
Total Resources	373,724	426,537	386,176	424,231	443,011
EXPENDITURES					
Maintenance	218,165	154,561	140,720	131,665	158,880
Administration	68,265	63,686	64,715	73,765	73,150
Planning Operations	2,000	-	-	-	-
Capital Expenditures	-	-	10,000	8,285	10,000
Total Operating Budget	288,430	218,246	215,435	213,715	242,030
Transfers Out	11,000	11,000	15,000	15,000	15,000
Total Expenditures	299,430	229,246	230,435	228,715	257,030
ENDING FUND BALANCE:	74,294	197,291	155,741	195,516	185,981
Notes for Street Fund:					
In litigation for 2nd Ave NE Fire for damages in the amount of \$73,396.70 unknown of outcome, therefore not in budget.					
Capital Equipment Stripper Machine					

Street Priority List

PUBLIC WORKS									
STREET SYSTEM									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	TOTAL
All Arterial Roads	Chip Seal & Restripe	Streets, Street Improvement Fund, Grants	20,000	250,000					270,000
Rush Rd (Bridge to I-5)	Grind Reasphalt 8" depth	Street Improvement Fund, Grants		200,000					200,000
Rush Rd Stella to Bridge	Pre Level, Chip Seal & Stripe	TIB Grant	5,000	75,000					80,000
Mill Road from Wash. to City Limits	Re-construction roadway, drainage and street lighting	Dedicated Fund Grant/LID or Development						130,000	130,000
Skinner Road	2" asphalt overlay construction of roadway drainage sidewalks curbing and street lights	Street, Capital Improvement, Grants or Development						258,000	258,000
TOTAL - Street			25,000	525,000	-	-	-	388,000	938,000

Street Capital Equipment Fund

2022 - Street Cap Equipment Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	5,000	5,000	16,000	16,000	31,000
REVENUES					
Transfers In	11,000	11,000	15,000	15,000	15,000
Total Revenues	11,000	11,000	15,000	15,000	15,000
Total Resources	16,000	16,000	31,000	31,000	46,000
EXPENDITURES					
Capital Equipment	-	-	-	-	31,000
Total Expenditures	-	-	-	-	31,000
ENDING FUND BALANCE:	16,000	16,000	31,000	31,000	15,000
Replace Backhoe for a 2021 John Deer 310SL Backhoe Loader					

Public Works Priority List

PUBLIC WORKS									
CAPITAL EQUIPMENT									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	Total
Backhoe	Replace Backhoe	Street, Water, Sewer Capital Equipment Funds	135,000						135,000
Stripper	New Equipment	Street Fund or Capital Equipment Funds	8,000						8,000
TOTAL	Public Works		143,000	-	-				143,000

Street Improvement Fund

2022 - Street Improvement Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	153,941	152,875	172,945	173,911	233,871
REET Taxes	20,000	20,961	34,675	40,000	30,000
TIB Grant Funds	470,505	-	473,350	473,350	475,000
Miscellaneous Revenue	35	75	40	75	40
Non Revenues (Retainage/Performance Bonds)	-	-	50,590	50,590	18,990
TOTAL REVENUE	490,540	21,036	508,065	564,015	524,030
Transfers In	-	-	-	-	40,000
Total Revenue & Transfers	490,540	21,036	508,065	564,015	564,030
Total Resources	644,481	173,911	681,010	737,926	797,901
EXPENDITURES:					
Engineering	71,950	-	63,000	63,000	50,000
Advertising Professional Services	1,000	-	250	275	375
Street Improvements	-	-	-	-	450,000
Engineering Sidewalks	57,595	-	57,495	57,495	-
Safe Routes Sidewalk 4th Ave NE	383,285	-	383,285	383,285	-
Street Lighting Improvements	-	-	50,590	-	69,490
Total Expenditures	513,830	-	554,620	504,055	569,865
ENDING FUND BALANCE:	130,651	173,911	126,390	233,871	228,036
<i>Restricted Revenues: Developers Agreements: HH Napavine 16 \$15,000 and Taco Bell \$15,990</i>					
<i>Retainage Bond for Trailer Station \$50,590</i>					

Criminal Justice Fund

2022 - Criminal Justice Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	34,919	31,953	65,494	68,102	99,927
Taxes:					
Local Criminal Justice	39,000	40,127	40,400	45,000	48,000
Total Taxes	39,000	40,127	40,400	45,000	48,000
State Shared Revenues:					
CJ LoPop	1,000	1,000	1,000	1,000	1,000
CJ Special Programs	2,215	2,220	2,350	2,310	2,515
CJ DUI & Other Assistance	275	288	275	320	275
Total Intergovernmental Revenues	3,490	3,508	3,625	3,630	3,790
Miscellaneous Revenue-Sale Surplus	-	-	-		
TOTAL REVENUES	42,490	43,635	44,025	48,630	51,790
Total Resources	77,409	75,588	109,519	116,732	151,717
EXPENDITURES					
Police Administration	1,000	-	1,000	3,000	-
Police Operations	15,575	3,670	15,575	11,250	23,000
Crime Prevention	15,240	470	15,240	1,125	16,700
Training	1,000	3,347	1,000	-	1,500
Traffic Policing	8,085	-	8,085	-	4,645
Capital Equipment			-	-	70,000
TOTAL EXPENDITURES	40,900	7,487	40,900	15,375	115,845
Transfers Out			30,000	1,430	-
TOTAL APPROPRIATIONS	40,900	7,487	70,900	16,805	115,845
ENDING FUND BALANCE:	36,509	68,102	38,619	99,927	35,872
Replace 2014 Dodge Charger & 2015 Dodge Charger					

Police Department Priority List

General Government									
POLICE DEPARTMENT									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	Total
Vehicle Laptops	Replace Vehicle Laptops	Criminal Justice Fund			15,000				15,000
Vehicle Purchase	Replace patrol vehicles as needed	Criminal Justice Fund	70,000	35,000		60,000			105,000
TOTAL	Police Department		70,000	35,000	-	60,000	-	-	105,000

Local Fiscal Recovery Fund

2022 - LOCAL FISCAL RECOVERY FUND SUMMARY					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	-	-	-	-	279,591
Intergovernmental Revenues					
COVID-19 ARPA Fiscal Recovery				279,591	279,280
Total Intergovernmental Revenues	-	-	-	279,591	279,280
Total Local Fiscal Recovery Fund	-	-	-	279,591	279,280
Total Resources	-	-	-	279,591	558,871
EXPENDITURES					
Internet Infrastructure Improvement					100,000
Water Infrastructure Improvement					100,000
Sewer Infrastructure Improvement					200,000
Total Capital Expenditures					400,000
ENDING FUND BALANCE:				279,591	158,871

March 11, 2021, the President of the United States signed into law the American Rescue Plan Act (“ARPA”), which included \$362 billion in federal fiscal recovery aid to the state and local governments. City of Napavine is classified as a Nonentitlement Units of Local Government (NEUs) is the distribution allotment of the Local Fiscal Recovery Funds which is anticipated to receive \$558,575 total with \$279,288 in 2021 and an additional amount of \$279,288. The funds are restricted in their use for released by the US Treasury for investment in critical infrastructure for water and sewer and broadband. Expenditures related to the ARPA funding should be spread over the qualifying period through December 31, 2024, and expended by December 31, 2026. Any unused funds must be returned to Washington Office of Financial Management.

Project Planning Fund

2022 - Project Planning Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	168,337	166,145	206,590	208,519	281,529
REVENUES					
REET Taxes	40,000	41,921	40,000	80,000	60,000
Investment Interest	400	452	325	235	130
Total Revenue	40,400	42,373	40,325	80,235	60,130
Total Resources	208,737	208,519	246,915	288,754	341,659
EXPENDITURES:					
Planning	35,000	-	55,000	1,225	30,000
Economic Development	30,000	-	20,000	6,000	50,000
Total Expenditures	65,000	-	75,000	7,225	80,000
ENDING FUND BALANCE:	143,737	208,519	171,915	281,529	261,659

Water Operating Fund

2022 - Water Operating Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	767,181	782,930	739,000	764,811	869,841
Revenues					
Intergovernmental Resources	-	931	-	-	-
Goods and Services	455,600	457,941	469,600	544,270	511,200
Fines & Penalties	7,000	2,843	7,000	135	6,500
Miscellaneous Revenues	5,100	4,105	1,550	1,955	325
Non Revenues	-	-	-	55	-
Total Revenues	467,700	465,821	478,150	546,415	518,025
Total Resources	1,234,881	1,248,751	1,217,150	1,311,226	1,387,866
EXPENDITURES					
Administration	339,535	291,774	322,495	308,795	370,320
Engineering	5,000	-	50	-	1,000
Maintenance	29,000	9,933	18,400	13,100	26,300
Utility Operating Expenditures	54,670	46,103	50,070	63,855	65,575
Non-Expenditures			-	-	-
Total Enterprise Expenses	428,205	347,811	391,015	385,750	463,195
LONG-TERM DEBT:					
USDA - Water Reservoir	23,105	22,710	22,715	22,715	22,720
Dept of Ecology-Stormwater Study	9,680	2,420	7,275	2,425	2,430
Total Debt	32,785	25,130	29,990	25,140	25,150
Capital Expenditures	4,000	-	5,495	5,495	-
Total Operating Budget	464,990	372,940	426,500	416,385	488,345
Transfers Out	111,000	111,000	25,000	25,000	30,000
Total Expenditures	575,990	483,940	451,500	441,385	518,345
ENDING FUND BALANCE:	658,891	764,811	765,650	869,841	869,521

Water System Improvement Fund

2022 - Water System Improvement Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	686,683	601,274	395,689	413,602	503,117
REVENUES					
<i>Miscellaneous Revenues:</i>					
Investment Interest	1,400	830	750	325	115
Water Connection Fees	12,950	16,100	12,950	86,270	35,550
Water Infrastructure	7,000	10,000	7,000	30,000	8,000
Total Miscellaneous Revenue	21,350	26,930	20,700	116,595	43,665
Non Revenues	-	-	-	-	-
Total Revenues	21,350	26,930	20,700	116,595	43,665
Transfers In	100,000	100,000	10,000	10,000	15,000
Total Revenues & Transfers	121,350	126,930	30,700	126,595	58,665
Total Resources	808,033	728,204	426,389	540,197	561,782
EXPENDITURES					
Non Expenditures	-	-	-		
<i>Capital Expenditures:</i>					
Well #6 Supplies	-	2,210	-		-
Well #6 Treatment Equipment	-	493	-		-
Engineering Services	40,000	1,672			
Misc. Professional Services	3,200	-			
Land & Land Improvements	33,600	1,108			
Water Rights Purchase	100,000	-		22,800	-
Water System Improvements	212,545	294,173	40,000	14,280	65,000
Capital Equipment	185,755	14,946	-	-	-
Capital Leases					
Total Capital Expenditures	575,100	314,602	40,000	37,080	65,000
Total Expenditures	575,100	314,602	40,000	37,080	65,000
ENDING FUND BALANCE:	232,933	413,602	386,389	503,117	496,782

Water System Priority List

PUBLIC WORKS									
WATER SYSTEM									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	TOTAL
Reservoir #1 Tower	Resurface Interior & exterior of reservoir	Water Improvement Fund, Grants						409,000	409,000
3rd Ave. NW Main (WA to Vine)	Replace undersize mains to 8" lines - Connect to existing 8" line on 3rd Ave NW	Water Operating Fund		18,500					18,500
Well 6	Auto Back Wash	Water Improvement Fund	10,000						10,000
Booster Pumps	Telemetry	Water Improvement Fund	10,000						10,000
Well 6 Treatment Plant Rush Rd	New Drivers	Water Capital Equipment Fund	15,000						15,000
TOTAL - Water System			35,000	18,500	-	-	-	409,000	462,500

USDA Bond Reserve Fund

2022 - USDA Bond Reserve Fund					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	22,710	22,710	22,710	22,710	22,710
REVENUES					
Transfers In	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Resources	22,710	22,710	22,710	22,710	22,710
EXPENDITURES					
Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	-	-
ENDING FUND BALANCE:	22,710	22,710	22,710	22,710	22,710
Hold in reserve until debt is paid in full, per amortization schedule this will be June 2039					
Once USDA RD loan is paid in full, transfer back to Water Operating Fund or to Capital Improvement					

Water Deposit Trust Fund

2022 - Water Deposit Trust Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	7,715	7,815	7,615	7,615	7,615
Ordinance 521 on 4/23/13 suspended deposits					
REVENUES					
Utility Deposits	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Resources	7,715	7,815	7,615	7,615	7,615
EXPENDITURES					
Refunds	500	0	500	-	500
Transfers	7,200	200	7,100	-	5,000
Total Expenditures	7,700	200	7,600	0	5,500
ENDING FUND BALANCE:	15	7,615	15	7,615	2,115

Wastewater Operating Fund

2022 - Wastewater Operating Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	345,097	346,649	281,934	326,361	416,761
REVENUES					
Intergovernmental Revenues	-	931	-	-	-
Goods and Services	834,950	800,376	814,950	898,815	846,635
Fines & Penalties	8,500	3,780	8,500	125	8,500
Miscellaneous Revenues	915	1,263	530	485	100
Non Revenue	-	-	-	55	-
Total Revenue	844,365	806,350	823,980	899,480	855,235
Total Resources	1,189,462	1,152,999	1,105,914	1,225,841	1,271,996
EXPENDITURES					
Administration	340,215	301,819	329,535	324,135	366,670
Engineering	5,000	-	500	-	1,000
Maintenance	26,250	7,942	12,500	7,900	13,500
Utility Operating Expenditures	194,920	184,618	188,620	185,870	191,395
Non Expenditures			-	-	-
Total Operating Expenses	566,385	494,379	531,155	517,905	572,565
LONG-TERM DEBT:					
PPWTF -Rush Rd Force Main	58,230	58,225	57,675	57,675	57,120
12% Regional Wastewater Plant	208,035	208,034	208,035	208,035	208,035
Total Debt	266,265	266,258	265,710	265,710	265,155
Capital Expenditures	4,000		5,465	5,465	-
Total Operating Budget	836,650	760,638	802,330	789,080	837,720
Transfers Out	66,000	66,000	20,000	20,000	30,000
Total Expenditures	902,650	826,638	822,330	809,080	867,720
ENDING FUND BALANCE:	286,812	326,361	283,584	416,761	404,276

Wastewater System Improvement Fund

2022 - Wastewater System Improvement Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	376,053	378,361	465,451	465,442	609,507
REVENUES					
Investment Interest	1,350	532	475	250	100
Wastewater Connection Fees	19,950	26,550	19,950	103,815	31,635
Infrastructure Fee	7,000	10,000	7,000	30,000	8,000
Total Revenue	28,300	37,082	27,425	134,065	39,735
Transfers In	50,000	50,000	10,000	10,000	15,000
Total Revenues & Transfers	78,300	87,082	37,425	144,065	54,735
Total Resources	454,353	465,442	502,876	609,507	664,242
EXPENDITURES					
Pumpstation Equipment					
Professional Services	5,000	-	20,000	-	-
Wastewater Improve Projects	30,000	-	30,000	-	30,000
Capital Equipment Purchases	20,000	-	20,000	-	-
Total Expenditures	55,000	-	70,000	-	30,000
ENDING FUND BALANCE:	399,353	465,442	432,876	609,507	634,242

Sewer System Priority List

PUBLIC WORKS									
SEWER SYSTEM									
PROJECT	DESCRIPTION	REVENUE SOURCE	2022	2023	2024	2025	2026	2027	TOTAL
Jefferson St Sewer Station	Reconstruction	LC EDC/.09 Funds & Wastewater System Improvement Fund		1,200,000					1,200,000
Rush Rd Sewer Station	Reconstruction	Wastewater System Improvement Fund		500,000					500,000
TOTAL - Sewer			-	1,700,000	-	-	-	-	1,700,000

Sewer Capital Equipment Fund

2022 - Sewer Capital Equip Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	5,000	5,000	21,000	21,000	31,000
REVENUES					
Transfers In	11,000	11,000	15,000	15,000	15,000
Total Revenues	11,000	11,000	15,000	15,000	15,000
Total Resources	16,000	16,000	36,000	36,000	46,000
EXPENDITURES					
Capital Equipment	-	-	-	-	31,000
Total Expenditures	-	-	-	-	31,000
ENDING FUND BALANCE:	21,000	21,000	36,000	36,000	15,000
Replace Backhoe for a 2021 John Deer 310SL Backhoe Loader					

Water Capital Equipment Fund

2022 - Water Capital Equip Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	5,000	5,000	16,000	16,000	31,000
REVENUES					
Transfers In	11,000	11,000	15,000	15,000	15,000
Total Revenues	11,000	11,000	15,000	15,000	15,000
Total Resources	16,000	16,000	31,000	31,000	46,000
EXPENDITURES					
Capital Equipment	-	-	-	-	46,000
Total Expenditures	-	-	-	-	46,000
ENDING FUND BALANCE:	21,000	21,000	31,000	31,000	-
Replace Backhoe for a 2021 John Deer 310SL Backhoe Loader			31,000		
Upgrade Well 6 Treatment Plant Drivers			15,000		

LID 2011-1 Bond Redemption Fund

2022 - LID 2011-1 Bond Redempt Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	292,290	296,742	299,982	393,276	502,516
REVENUES					
Fines & Penalties	150	669	-	-	-
Investment Interest	630	421	600	1,100	900
Accrued Interest	-	(11)	-	(500)	
Gains on Bonds	-	156	-	685	
Assessment Interest	9,260	7,866	8,080	7,335	7,200
Special Assessments	45,020	169,214	213,580	213,640	63,130
Total Revenues	55,060	178,314	222,260	222,260	71,230
Total Resources	347,350	475,055	522,242	615,536	573,746
EXPENDITURES					
Reimburse Hamilton Walnut Shade	-	-	32,000	31,945	30,000
Debt Redemption	71,115	71,113	71,115	71,115	71,115
Interest	10,670	10,667	9,960	9,960	9,250
Total Expenditures	81,785	81,780	113,075	113,020	110,365
ENDING FUND BALANCE:	265,565	393,276	409,167	502,516	463,381

Unemployment Compensation Fund

2022 - Unemployment Comp Fund Summary					
Description	Budget 2020	Actual 2020	Budget 2021	Est Y/E 2021	Budget 2022
Beginning Cash & Investments	34,836	34,836	34,836	34,836	34,836
REVENUES					
Transfers In					
Total Revenues					
Total Resources	34,836	34,836	34,836	34,836	34,836
EXPENDITURES					
Unemployment Compensation	30,000		32,000		34,000
Total Expenditures	30,000	-	32,000	-	34,000
ENDING FUND BALANCE:	4,836	34,836	2,836	34,836	836

Schedule of Transfers

CITY OF NAPA VINE			
2022 BUDGET			
SCHEDULE OF TRANSFERS			
TRANSFERS IN	AMOUNT	TRANSFERS OUT	AMOUNT
General Fund	-	General Fund	150,000
General Governmnt Capital Equipment	-	Street Fund	15,000
Street Fund	10,000	Criminal Justice Fund	-
Street Capital Equipment Fund	15,000	Water Fund	30,000
Street Improvement Fund	40,000	Wastewater Fund	30,000
Water System Improvement Fund	15,000		
Wastewater System Improvement Fund	15,000		
Sewer Capital Equipment Fund	15,000		
Water Capital Equipment Fund	15,000		
Unemployment Compensation Fund	-		
Leoff I Retiree Trust Fund	100,000		
Total Transfers In	225,000	Total Transfers Out	225,000
Recap by Fund:			
General Gov Capital Equipmnt	-	General Fund	150,000
Street Fund	10,000		-
Street Improvement Fund	40,000		
Leoff I Retiree Trust Fund	100,000		
General Fund		Criminal Justice Fund	
Street Fund	-	Street Fund	15,000
Street Capital Equipment Fund	15,000	Street Improvement Fund	-
Street Improvement Fund	-		
Water Capital Equipment Fund	15,000	Water Fund	30,000
Water System Improvement Fund	15,000		-
Sewer Capital Equipment Fund	15,000	Wastewater Fund	30,000
Wastewater System Improvement Fund	15,000		-
			-
Total by Fund	225,000		225,000

2022 Salary Schedule

2022 Salary Schedule (3% COLA Increase)						
Union Positions	Step A	Step B	Step C	Step D	Step E	FTE
Department Head	4,780	4,958	5,255	5,539	5,919	1.0
Police Chief	6,917	7,090	7,267	7,448	7,635	1.0
Field Foreman	4,491	4,737	4,860	4,982	5,105	0.0
Patrol Officer	4,032	4,203	4,463	4,810	5,067	3.0
Utility Worker	3,841	4,013	4,272	4,395	4,876	2.87
Deputy Clerk	3,841	4,013	4,272	4,395	4,876	0.0
Clerk	3,327	3,460	3,651	3,921	4,133	1.0
Planner	4,204	4,491	4,614	4,860	5,105	0.0
Court Administrator	4,375	4,513	4,764	4,994	5,279	0.8
Court Clerk	3,466	3,600	3,791	4,060	4,276	0.0
Building Inspector	4,491	4,737	4,860	4,982	5,105	0.13
CSO/Parks/Maint	3,841	4,013	4,272	4,395	4,876	0.0
Police Clerk	3,466	3,600	3,791	4,060	4,272	0.0
Administrative Asst	3,459	3,611	3,772	3,943	4,123	0.0
Executive Assistant	3,841	4,013	4,272	4,395	4,876	2.0
						11.8
NON-UNION DEPARTMENT HEADS:	SALARY	Longevity	Total	Hour rate	FTE	
City Treasurer Step E	\$ 6,248.09	\$ 230.00	\$ 6,478.09	\$36.05	1.0	40 hrs wk
City Treasurer Step B/C	\$ 5,510.81		\$ 5,510.81	\$31.79	1.0	40 hrs wk
City Clerk Step D/E	\$ 6,125.58	\$ -	\$ 6,125.58	\$35.34	1	40 hrs wk
City Attorney			Contracted \$200 Hourly Rate			
Municipal Court Judge			Open Contract			
Union Positions:	Salary	Longevity	Total	Hourly rate	FTE	
Chief of Police - Step C/D	\$ 7,448.42	\$ -	\$ 7,448.42	\$ 42.97	1.0	40 hrs wk
Police Executive Asst Step E	\$ 4,875.91	\$ 40.00	\$ 4,915.91	\$ 28.13	1.0	40 hrs wk
Patrol Officer Step E	\$ 5,066.59	\$ 20.00	\$ 5,086.59	\$ 29.23	1.0	40 hrs wk
Patrol Officer - Step E	\$ 5,066.59	\$ -	\$ 5,066.59	\$ 29.23	1.0	40 hrs wk
Patrol Officer - Step D	\$ 4,462.89	\$ -	\$ 4,462.89	\$ 27.75	1.0	40 hrs wk
Director of PW	\$ 5,919.20	\$ 140.00	\$ 6,059.20	\$ 34.15	1.0	40 hrs wk
Community Development Stipend	\$ 20,000		\$ 20,000			Included
Utility Worker #1 @ Step E	\$ 4,875.91	\$ 130.00	\$ 5,005.91	\$ 28.13	1.0	40 hrs wk
Utility Worker #2 @ Step C/D	\$ 4,395.40	\$ -	\$ 4,395.40	\$ 25.36	1.0	40 hrs wk
Building Inspector - Step C/D	\$ 4,982.50	\$ -	\$ 4,982.50	\$ 28.75	1.0	40 hrs wk
CD Executive Assistant Step E	\$ 4,875.91	\$ 20.00	\$ 4,895.91	\$ 28.13	1.0	40 hrs wk
Clerk Assistant - Step E	\$ 4,132.67	\$ 20.00	\$ 4,152.67	\$ 23.84	1.0	40 hrs wk
Court Administrator Step E	\$ 4,222.89	\$ 110.00	\$ 4,332.89	\$ 30.45	0.8	32 hrs wk

2022 Salary Allocation

City of Napavine										
Salary Allocation By Fund										
	2021					2022				
	Budget					Budget				
	General	Street	Water	Waste-	Total	General	Street	Water	Waste-	Total
Fund	Fund	Fund	water	Fund		Fund	Fund	Fund		
NON-UNION POSITIONS	NON-UNION POSITIONS					NON-UNION POSITIONS				
City Clerk	30%	5%	30%	30%		35.0%	5.0%	30.0%	30.0%	100.0%
City Clerk (Finance)	5%				100%					
City Treasurer	35.0%	10.0%	30.0%	25.0%	100.0%	35.0%	10.0%	30.0%	25.0%	100.0%
UNION POSITIONS	UNION POSITIONS					UNION POSITIONS				
Deputy Clerk	20.0%	0.0%	40.0%	40.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Deputy Clerk (Finance)						0.0%				
Clerk Assistant (Clerk)	0.0%	0.0%	0.0%	0.0%	0.0%	8.0%	0.0%	45.0%	45.0%	
Clerk Assistant (Finance)	15.0%	0.0%	42.5%	42.5%	100.0%	2.0%	0.0%	0.0%	0.0%	100.0%
Police Chief	100.0%				100.0%	100.0%				100.0%
Patrol Officer I	100.0%				100.0%	100.0%				100.0%
Patrol Officer II	100.0%				100.0%	100.0%				100.0%
Patrol Officer III	0.0%				0.0%	100.0%				100.0%
Police Executive Asst	100.0%				100.0%	100.0%				100.0%
Court Administrator	100.0%				100.0%	100.0%				100.0%
Community Development Stipend						100.0%				100.0%
Public Works Director	0.0%	33.0%	34.0%	33.0%	100.0%	0.0%	33.0%	34.0%	33.0%	100.0%
Executive Assistant	40.0%	10.0%	25.0%	25.0%	100.0%	30.0%	10.0%	30.0%	30.0%	100.0%
Building Inspector	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				0.0%
Utility Worker I	0.0%	33.0%	34.0%	33.0%	100.0%	0.0%	33.0%	34.0%	33.0%	100.0%
Utility Worker II	0.0%	33.0%	33.0%	34.0%	100.0%	0.0%	10.0%	45.0%	45.0%	100.0%
Building Ins/Utility Worker III	13.0%	29.6%	28.7%	28.7%	100.0%	13.0%	29.6%	28.7%	28.7%	100.0%

2022 Salary & Benefit Budget

Position	Salary	Longevity	Total	Certifications	Ret'mt	Med/Dent	Medicare	L & I	Def Com	Accrual Liab	Total Benefits	Total
Municipal Court					10.25%	\$900 CAP	0.0145	0.14245		Term Liability		
Court Administrator-32 hrs @ 30.45	52,617.60	1,320.00	53,937.60		5,528.60	10,800.00	817.42	246.15	-	2,436.00	19,828.17	73,765.77
Total Court	52,617.60	1,320.00	53,937.60		5,528.60	10,800.00	817.42	246.15	-	2,436.00	19,828.17	73,765.77
Treasurer's Office												
City-Treasurer - 40 hrs @ \$36.05	34,608.00	1,150.00	35,758.00		3,665.20	4,500.00	643.95	136.75	375.00	8,652.00	17,972.89	53,730.89
City Treasurer - 40 hrs Step B/C \$31.79	58,194.80	-	58,194.80		5,964.97	9,900.00	862.26	267.81		1,271.60	18,266.64	76,461.44
City Clerk - 40hrs Step D/E @ \$35.34	72,519.60	-	72,519.60		7,433.26	10,800.00	1,072.03	307.69	3,600.00	1,413.60	24,626.58	97,146.18
Clerk Assistant 40 hrs Step E @ 23.84	51,494.40	120.00	51,614.40		5,290.48	10,800.00	762.24	307.69	300.00	953.60	18,414.00	70,028.40
Overtime -	1,000.00	-	1,000.00		102.50	-	14.50	7.12	-	-	124.12	1,124.12
Total Finance & Administration	217,816.80	1,270.00	219,086.80		22,456.40	36,000.00	3,354.98	1,027.06	4,275.00	12,290.80	79,404.24	298,491.04
Police					0.0530			1.60070				
Chief - 40 hrs Step C/D @ 42.97	88,762.40	-	88,762.40		4,704.41	10,800.00	1,311.98	3,630.39	1,200.00	1,718.80	23,365.57	112,127.97
Patrolman I- 40 hrs Step E @ 29.23	66,293.64	80.00	66,373.64		3,517.80	10,800.00	979.37	3,630.39	-	1,169.20	20,096.76	86,470.40
Patrolman II - 40 hrs Step E @ \$29.23	64,365.84	-	64,365.84		3,411.39	10,800.00	950.26	3,630.39	1,200.00	1,169.20	21,161.24	85,527.08
Patrolman III - 40 hrs Step D @ \$27.75	56,700.00	-	56,700.00		3,005.10	10,800.00	838.25	3,630.39	-	1,110.00	19,383.73	76,083.73
Police OnCall Pay	10,000.00	-	10,000.00		-	-	145.00	-	-	-	145.00	10,145.00
Call Out & Overtime	15,000.00	-	15,000.00		795.00	-	217.50	691.50	-	-	1,704.00	16,704.00
Executive Asst 40 hrs Step E \$28.13	58,989.60	480.00	59,469.60		6,095.63	10,800.00	886.78	307.69	-	1,687.80	19,777.91	79,247.51
Total Police Dept.	360,111.48	560.00	360,671.48		21,529.33	54,000.00	5,329.13	15,520.74	2,400.00	6,855.00	105,634.21	466,305.69
Community Development								0.93585				
Director	20,000.00	-	20,000.00		2,050.00	-	290.00	486.64	-	-	2,826.64	22,826.64
Exec Assistant - 40 hrs Step E @ 28.13	60,760.80	180.00	60,940.80		6,246.43	10,800.00	899.96	307.69	1,200.00	1,125.20	20,579.28	81,520.08
Inspector - Step D 5 hrs 13% @ \$28.75	7,762.50	-	7,762.50		795.66	1,404.00	114.72	252.68	39.00	149.50	2,755.56	10,518.06
Total Community Development	88,523.30	180.00	88,703.30		9,092.09	12,204.00	1,304.68	1,047.01	1,239.00	1,274.70	26,161.48	114,864.78
Public Works								0.93585				
PW Director-40 hrs @ 34.15	73,764.00	1,680.00	75,444.00		7,733.01	10,800.00	1,133.55	2,021.44	900.00	2,732.00	25,320.00	100,764.00
Utility Worker I -Step E 40 hrs @ \$28.13	60,760.80	1,560.00	62,320.80	600.00	6,449.38	10,800.00	944.98	2,021.44	300.00	2,250.40	22,766.20	85,687.00
Utility Worker II -Step C/D 40 hrs @ \$25.36	54,777.60	-	54,777.60		5,614.70	10,800.00	808.98	2,021.44	1,800.00	1,014.40	22,059.52	76,837.12
Utility Worker III - Step D 35 hrs @ \$28.75	54,337.50	-	54,337.50		5,569.59	9,396.00	802.40	1,768.76	261.00	1,000.50	18,798.25	73,135.75
Overtime	1,000.00	-	1,000.00		102.50	-	14.50	46.79	-	-	163.79	1,163.79
Oncall Pay (Weekends/Holidays)	9,105.00	-	9,105.00		933.26	-	132.02	-	-	-	1,065.29	10,170.29
Total Public Works	253,744.90	3,240.00	256,984.90	600.00	26,402.45	41,796.00	3,836.44	7,879.86	3,261.00	6,997.30	90,173.05	347,757.95
Grand Total	972,814.08	6,570.00	979,384.08	600.00	85,008.88	154,800.00	14,642.65	25,720.83	11,175.00	29,853.80	321,201.16	1,301,185.24

2022 Debt Schedule

SCHEDULE OF LONG TERM DEBT									
2022 BUDGET									
Loan/Year & Project/Fund#/Interest Rate	Original Loan Amt	Bal 1/1/2021	Payments 2021	2022	2023	2024	2025	2026-2049	Final Year
Color Key: GENERAL FUND	CRIMINAL JUSTICE	STREET	WATER	WASTEWATER (SEWER)				Princ Bal	
General Fund									
USDA-RD-GO Bond/2009-City Hall Purchase/001/4.375%	1,125,000	977,218	59,830	59,830	59,830	59,830	59,830	884,736	2049
Total General Fund Loans	1,125,000	977,218	59,830	59,830	59,830	59,830	59,830	884,736	
Criminal Justice Fund									
		-	-	-	-	-	-	-	
Total Criminal Justice Fund	-	-	-	-	-	-	-	-	
Water Fund									
DOH 10-952-006 Rush Rd LID 2011-1/1%	2,832,000	995,580	81,069	80,358	79,646	78,935	78,224	640,016	2034
USDA -RD-1999 - 350,000 Gal Reservoir/401/3.25%	500,000	319,989	22,710	22,710	22,710	22,710	22,710	246,510	2039
Dept of Ecology/2004 -Stormwater Study/401/1.5%	40,617	7,072	2,420	2,420	2,419	-	-	-	2023
Total Water Fund Loans	540,617	1,322,641	106,198	105,487	104,776	101,645	100,934	886,526	
Wastewater Fund									
PWTF Loan/2004 - Rush Rd Force Main/406/1%	1,067,080	221,808	57,670	57,116	56,561	56,007	-	-	2024
City of Chehalis/2008 - 12% Regional Wastewater Plant/406/0.5%	4,160,675	1,456,236	208,034	208,034	208,034	208,034	208,034	416,068	2028
Total Wastewater Loans	5,227,755	1,678,044	265,704	265,150	264,595	264,041	208,034	416,068	
Compensated Absences		23,614							
Net Pension Liability		197,713							
Grand Total City Debt	6,893,372	3,977,903	431,732	430,467	429,201	425,516	368,798	2,187,330	