

CITY OF NAPAIVINE

2025

BUDGET

FOR THE FISCAL YEAR

January 1, 2025

Through

December 31, 2025



Adopted: Ordinance 667 – December 10, 2024

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

407 Birch Ave SW, P. O. Box 810

Napavine, WA 98565

Phone: (360) 262-3547



Shawn O'Neill, Mayor

Rachelle Denham, City Clerk

Michelle Whitten, City Treasurer

MAYOR'S BUDGET MESSAGE

To: The Legislative Body

From: Mayor, Shawn O'Neill

Subject: Budget Proposal for 2025

I am pleased to submit for your consideration the 2025 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 2023	Current Budget YE Est 2024	Proposed Budget 2025
General Government Services	\$398,999	\$462,616	\$514,569
Public Safety	\$739,024	\$941,655	\$939,647
Substance Abuse	\$1,406	\$1,003	\$2,000
Criminal Justice Policing	\$16,570	\$16,500	\$37,645
Transportation	\$215,537	\$305,190	\$281,821
Economic Development	\$197,294	\$169,273	\$283,586
Mental Health Services	\$562	\$0	\$540
Culture & Recreation	\$9,733	\$12,490	\$13,907
Enterprise Water Services	\$466,689	\$595,869	\$626,742
Enterprise Sewer Services	\$540,696	\$671,179	\$744,078
Total Operating Appropriations	\$2,586,510	\$3,175,775	\$3,444,535
Estimated Other Financing Uses: Debt/Capital/Transfers Out	\$2,879,962	\$3,226,848	\$2,282,894
Total Estimated Uses:	\$5,466,472	\$6,402,623	\$5,727,429

The overall budget as proposed is slightly lower than last year's primarily due to street projects and park projects. The City is still updating the Comprehensive Plan, updating Water Capital Improvement Plan, capital project expenditures for Jefferson Station, wells and Rush Road improvements. A 6% COLA salary increase for employees is scheduled for this year and will end the three year contract with the union.

The budget includes a proposed levy increase of 1.5828% with an increase of \$5,869.51 with a total levy budget of \$370,8266.34 to allow for the maximum estimated levy for Napavine to include the administrative refund, new construction, improvements and state assessed utilities which is split 50/50 with General Fund and Street Fund. The 2025 assessed value of the Napavine City District is \$351,020,854.

The estimated revenue from retail sales and use taxes is \$670,000, 2.36% 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.

The state shared revenues are calculated based on Office of Financial Management population estimates. The estimates released on the June 30, 2024, by Washington State Office of Financial Management. Napavine’s population estimate is 2,040 that influences state shared revenues in the General Fund, Street Fund and Criminal Justice Fund.

Budgeted funds include the use of estimated beginning 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 anticipated there will be slight increases in revenue from sources such as property taxes, sales and use tax and granting agencies 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. These projections, current adopted budget, and prior year results are as follows:

	Previous Years Actual Revenues 2023	Current Budget Esti- mated YE 2024	Revenue Estimates for 2025
Estimated Beginning Fund Balance	7,248,669	5,785,377	5,766,462
Taxes	1,427,233	1,471,879	1,521,920
Licenses and Permits	53,495	33,780	55,010
Intergovernmental Revenues	4,653,596	1,497,179	1,725,500
Charges for Goods and Services	1,506,598	1,525,368	1,628,706
Fines and Penalties	38,313	36,463	38,280
Miscellaneous Revenues	266,855	204,232	317,910
Disposition of Capital Assets	-	-	-
Total Estimated Revenues	7,946,090	4,768,901	5,287,326
Total Other Estimated Financing Sources	272,405	110,319	87,000
	8,218,495	4,879,220	5,374,326
Total All Estimated Resources	15,467,164	10,664,597	11,140,788

PERSONNEL

Personnel changes in the budget include a decrease in staffing levels with a decrease in the Public Works Dept of one full time to a part-time position and not staffing one position for the full year. 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 is budgeted for four full time commissioned police officers, commissioned Chief of Police, and an Executive Assistant.

The Union contract was open for negotiations for 2023-2025 wages and other minor changes. The 2025 wages was ratified to provide a wage increase for all union employees with a 6% increase to union employees and an addition to the Community Development Stipend of 6% per the year 2025. The City will re-open negotiations in 2025.

The two non-union positions include a 6% wage increase based on the 2022 Union Negotiations and an additional benefit for medical/dental/vision insurance for 2025, per Mayor and Council.

LAW ENFORCEMENT

Total costs for law enforcement is down from \$911,599 to \$906,732 with the decrease in dispatch services due to the passage of the 911 tax increase.

GENERAL

\$1,237 is appropriated for the city's contribution to the air pollution control authority which is based on 2025 population estimate of 2,040.

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

- Rush Road Traffic Improvements
- Jefferson Station Sewer Improvements

Very truly yours,

A handwritten signature in black ink, appearing to read 'S. O'Neill', is written over a faint horizontal line.

Shawn O'Neill

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407 Birch Ave SW, P. O. Box 810
Napavine, WA 98565
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Shawn O'Neill, Mayor
Rachelle Denham, City Clerk
Michelle Whitten, City Treasurer
Bryan Morris, Public Works Director

CITY OF NAPAIVINE, WASHINGTON



The City of Napavine was incorporated November 21, 1913 and operates under the laws of the state of Washington applicable to a Mayor-Council form of government. The City of Napavine uses single-entry, cash basis accounting and reporting.

The City of Napavine is a general-purpose government that provides police services, municipal court services, community parks, land use planning, building plan review and code enforcement, street maintenance, water distribution, wastewater collection and general administrative services.

PRINCIPAL OFFICIALS

ELECTED CITY OFFICIALS

(City Council)

Shawn O’Neill, Mayor Term Expiration 12/31/2027
 Brian Watson, Council Position #1 Term Expiration 12/31/2025
 Ivan Wiediger, Council Position #2 Term Expiration 12/31/2025
 Don Webster, Council Position #3 Term Expiration 12/31/2027
 Heather Stewart, Council Position #4 Term Expiration 12/31/2025
 Duane Crouse, Council Position #5 Term Expiration 12/31/2027

DEPARTMENT HEADS/APPOINTED CITY OFFICIALS

James M. B. Buzzard City Attorney
 Rachelle Denham City Clerk
 Michelle Whitten..... City Treasurer
 Bryan MorrisPublic Works / Community Development Director
 John Brockmueller..... Police Chief
 Allen Unzelman..... Municipal Court Judge
 Lacie Dewitt..... Court Administrator

PLANNING COMMISSION

Deborah Graham, Chair

Amy Hollinger

Arnold Haberstroh

Amy Morris

Kacey Torgerson

Mailing Address

P O Box 810
Napavine, WA 98565

Physical Address

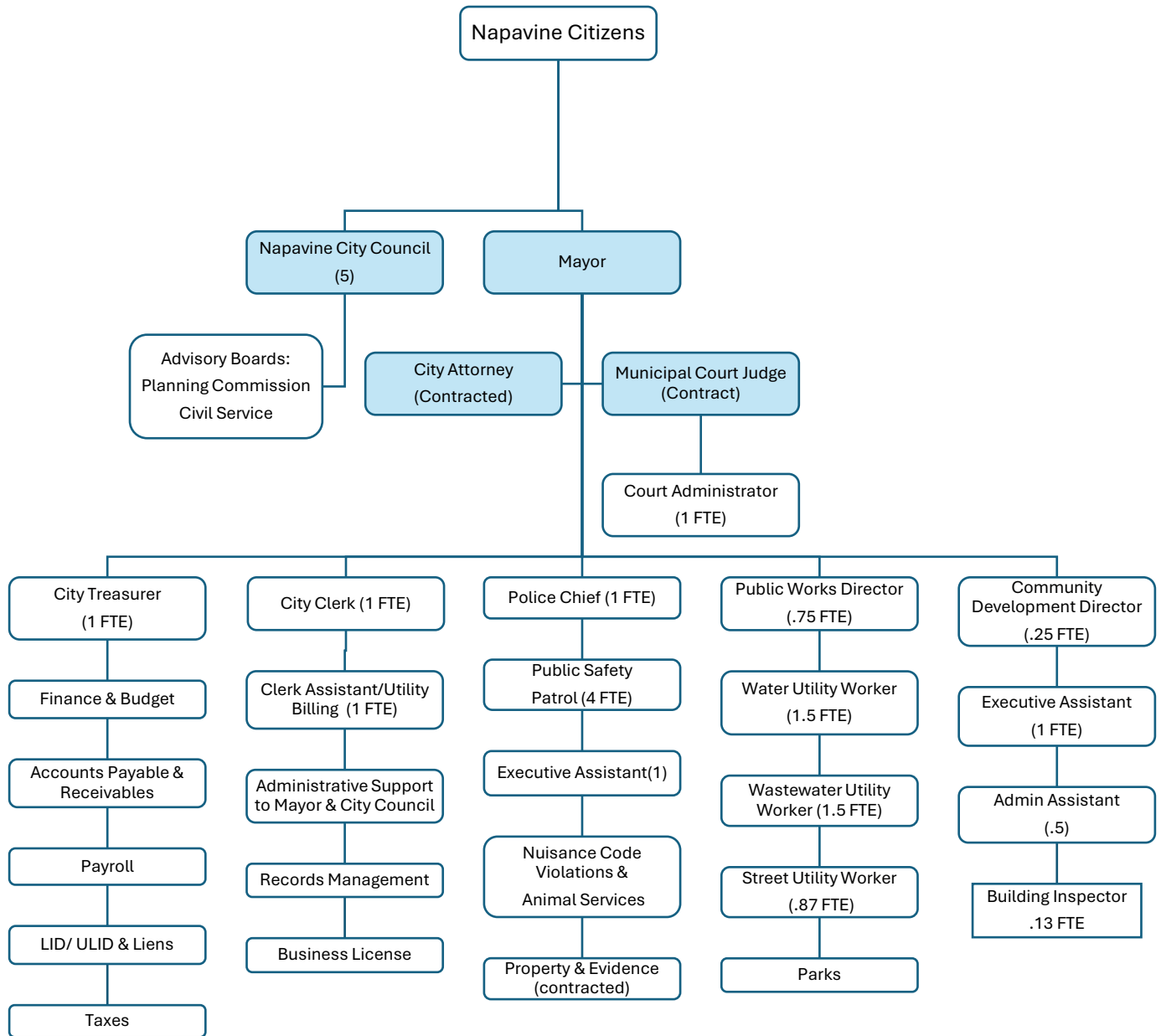
407 Birch Ave SW
Napavine, WA 98565

Phone

360-262-3547

Home Page

www.cityofnapavine.com



**BUDGET ORDINANCE
ORDINANCE NO. 667**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF NAPA VINE, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER
31, 2025**

WHEREAS, the City of Napavine, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of the City for the fiscal year ending December 31, 2025; and

WHEREAS, notice was published that the City Council would hold a public hearing on November 26, 2024, at 6:00 p.m., in the council chambers of city hall for the purposes of making and adopting a budget for said fiscal year and giving taxpayers within the limits of the City an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the City Council did hold a public hearing at that time and place and did then consider the matter of the proposed budget for the fiscal year 2024 during a regular city council meeting.; and

WHEREAS, the City Council finds the proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City for the purposes set forth in the budget, and the estimated expenditures set forth in the budget being all necessary to carry on the government of the City for the fiscal year 2025 and being sufficient to meet the various needs of the City during that period;

NOW THEREFORE, the City Council of the City of Napavine, do ordain as follows:

SECTION 1. The budget for the City of Napavine, Washington for the year 2025 is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document, “City of Napavine 2025 Budget”, copies of which are on file in the Office of the City Clerk.

SECTION 2. Estimated resources, including fund balances for each separate fund of the City of Napavine, for the year 2025 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2025 as set forth in the City of Napavine 2025 Budget.

2025 Estimated Year End Balances							
Fund	Beginning	Revenues	Transfers	Expenditures	Transfers	Ending	
	Cash & Invest		In		Out	Cash & Invest	
001	General Fund 001	873,818.00	1,386,979.00		1,732,477.00	7,000.00	521,320.00
002	Substance Abuse Fund	6,170.00	1,005.00		2,000.00		5,175.00
004	Park Improvement Fund 004	233,527.00	30,850.00		-		264,377.00
005	Gen Gov Capital Equip Fund	49,101.00	3,000.00		11,000.00		41,101.00
006	LEOFF 1 Retiree Trust Fund	114,000.00	-	7,000.00	-		121,000.00
101	Street Fund 101	87,458.00	249,513.00	-	286,821.00	15,000.00	35,150.00
102	Street Capital Equipment Fund	24,812.00		15,000.00	33,333.00		6,479.00
105	Street Improvement Fund 105	455,744.00	512,647.00	-	463,097.00		505,294.00
110	Criminal Justice Funds	46,037.00	57,131.00		37,645.00		65,523.00
115	Local Recovery Fiscal Fund	-	-		-		-
305	Project Planning Fund	421,250.00	111,800.00		85,100.00		447,950.00
401	Water Fund 401	914,209.00	593,225.00		649,452.00	30,000.00	827,982.00
402	Water System Improvement Fund	664,158.00	215,250.00	15,000.00	215,000.00		679,408.00
403	USDA Bond Reserve Fund	22,710.00	-		-		22,710.00
404	Water Deposit Trust Fund	4,614.00	-		2,500.00		2,114.00
406	Wastewater Fund 406	554,867.00	998,696.00		952,113.00	30,000.00	571,450.00
408	Wastewater System Improve Fund	614,938.00	1,079,650.00	15,000.00	1,030,000.00		679,588.00
409	Sewer Capital Equipment Fund	24,812.00		15,000.00	33,333.00		6,479.00
411	Water Capital Equipment Fund	21,479.00		15,000.00	33,333.00		3,146.00
415	LID 2011-1 Bond Redemption Fund	597,922.00	45,100.00		78,225.00		564,797.00
502	Private-Purpose Trust Funds	34,836.00	-		-		34,836.00
631	Agency Funds	1,871.00	-		-		1,871.00
632	Municipal Court Trust Fund	17,044.00	-		-		17,044.00
Grand Total		5,785,377.00	5,284,846.00	82,000.00	5,645,429.00	82,000.00	5,424,794.00

SECTION 3. The City Treasurer is directed to transmit a certified copy of the budget hereby adopted to the State Auditors' Office and to the Association of Washington Cities.

SECTION 4. Effective Date. This ordinance shall be in full force and take effect on January 1, 2025, pursuant to RCW 35A.12.130.

SECTION 5. Corrections. The City Clerk and the codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbers, section/subsection numbers, and any references thereto.

Passed by the City Council, of City of Napavine, at a regular open public meeting thereof this 10th day of December, 2024.

Mayor, Shawn O’Neill

Approved as to form:

Attest:

City Attorney, James M. B. Buzzard, WBA# 33555

City Clerk, Rachelle Denham

PASSED:

PUBLISHED DATE:

EFFECTIVE DATE:

2024 ESTIMATED YEAR END BALANCES

2024 Estimated Year End Balance							
Fund		Beginning		Transfers		Transfers	Ending
		Cash & Invest	Revenues	In	Expenditures	Out	Cash & Invest
001	General Fund 001	1,162,074.00	1,364,607.00	-	1,645,863.00	7,000.00	873,818.00
002	Substance Abuse Fund	6,433.00	740.00		1,003.00		6,170.00
004	Park Improvement Fund 004	(140,381.00)	665,295.00		291,387.00		233,527.00
005	Gen Gov Capital Equip Fund	45,623.00	3,500.00		22.00		49,101.00
6	LEOFF I Trust Fund	107,000.00	-	7,000.00			114,000.00
101	Street Fund 101	187,444.00	238,234.00	-	323,220.00	15,000.00	87,458.00
102	Street Capital Equipment Fund	17,026.00	3,333.00	15,000.00	10547		24,812.00
105	Street Improvement Fund 105	1,656,540.00	542,785.00	-	1,743,581.00		455,744.00
110	Criminal Justice Funds	52,698.00	73,620.00		80,281.00	-	46,037.00
115	Local Recovery Fiscal Fund	179,350.00	0.00		179,350.00		-
305	Project Planning Fund	410,650.00	85,600.00		75,000.00		421,250.00
401	Water Fund 401	931,500.00	631,288.00		618,579.00	30,000.00	914,209.00
402	Water System Improvement Fund	651,018.00	15,140.00	15,000.00	17,000.00		664,158.00
403	USDA Bond Reserve Fund	22,710.00	-		-		22,710.00
404	Water Deposit Trust Fund	5,114.00	-		500.00		4,614.00
406	Wastewater Fund 406	610,770.00	909,318.00		935,221.00	30,000.00	554,867.00
408	Wastewater System Improve Fund	663,089.00	261,850.00	15,000.00	325,000.00		614,939.00
409	Sewer Capital Equipment Fund	17,026.00		18,333.00	10,547.00		24,812.00
411	Water Capital Equipment Fund	17,026.00		15,000.00	10,547.00		21,479.00
415	LID 2011-1 Bond Redemption Fund	608,176.00	68,681.00		78,935.00		597,922.00
502	Private-Purpose Trust Funds	34,836.00		-	-		34,836.00
631	Agency Funds	1,719.00	21,152.00		21,000.00		1,871.00
632	Municipal Court Trust Fund	1,229.00	50,855.00		35,040.00		17,044.00
	Grand Total	7,248,670.00	4,935,998.00	85,333.00	6,402,623.00	82,000.00	5,785,378.00

2023 YEAR END RESTRICTED REVENUES

2023 Restricted Funds								
Fund:	General Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
17,202.70	Liquor Excise Tax	70.96A.087	2% Substance abuse treatments	344.05	267.96			
14,947.64	Liquor Board Profits	70.96A.085	2% Substance abuse treatments	298.95	293.94	1,204.90	561.90	643.00
	Liquor Control Board Profits	66.24.065	20.23% Public Safety	3,023.91	-	3,023.91	3,023.91	(0.00)
-	Sale Proceeds RR Spur	Res 14-07-62 Committed	Future Capital Needs Assigned	-	105,796.20	105,796.20	-	105,796.20
32,150.34			Total Restricted Funds	3,666.91	106,358.10	110,025.00	3,585.81	106,439.20

Two percent (2%) of the total amount of liquor excise tax and liquor board profits must be spent on substance abuse treatment programs. Programs must be approved by the board authorized by RCW 70.96A.300 and the Secretary of the Department of Social and Health Services. In addition, Initiative 1183 added \$10 million dollars to the distribution for enhancing public safety programs. In percentage terms, this means 20.23 percent (20.23%) of the distribution must be spent for programs that enhance public safety. With the privatization of liquor sales, the liquor control board profits are the state distribution of a portion of beer tax and spirit fees. Distribution is based on population.

Fund:	Substance Abuse Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
763.72	Seizures, Drug Fines, Interest	572	Care Evidence, Training, Investigative	763.72	834.51	1,598.23	1,405.90	192.33
763.72			Total Restricted Funds	763.72	834.51	1,598.23	1,405.90	192.33

Napavine City Council adopted Ordinance 572 on December 12, 2017, to restrict the use of the Substance Abuse Fund to offset investigation expenses, purchase materials and supplies for care and custody of evidence, public education items for the furtherance of restriction of alcohol and drug abuse, facilitation of officer training in the area of drug and alcohol awareness, and investigations of substance abuse and alcohol related offenses.

Fund:	Park Improvement Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
26,363.27	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan Capital Projects	26,363.27	190,494.58	216,857.85	-	216,857.85
307.20	Investment Interest			307.20	204.07	511.27	511.27	-
-	RCO Grant			258,900.00		258,900.00	258,900.00	-
84,824.90	LC ARPA Funds			84,824.90	-	84,824.90	157,231.09	(72,406.19)
111,495.37			Total Restricted Funds	370,395.37	190,698.65	561,094.02	416,642.36	144,451.66

Real Estate Excise tax is restricted for capital projects that are recognized in the city's Capital Facilities Plan which meets capital threshold of \$5,000 or more based on the city's Capital Asset Policy that was adopted in 2012. The city is saving funds from the Real Estate Excise tax revenues for an upgrade to the kitchen area at Mayme Shaddock Park with enclosed restrooms and heating by building a new facility.

RCW 82.46.015 provides for twenty-five percent (25%) of available funds for the maintenance of capital projects if the city will have adequate funding from all sources of public funding to pay for all capital projects as defined in RCW 82.46.010, which are identified in the Capital Facilities Plan for the succeeding two-year period. Maintenance means the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project. Maintenance does not include labor or material costs for routine operations of a capital project. The City also received two separate grants for building the Mayme Shaddock Park Kitchen and used a portion of Local Fiscal Recovery Funds. As the grants were reimbursement grants the city expended monies and then requested payment from the agencies.

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		45,641.54	45,641.54	45.51	45,596.03
12.05	Investment Interest			12.05	15.00	27.05		27.05
43,445.00	AOC Grant		Equipment	43,445.00		43,445.00	43,445.00	-
43,457.05			Total Committed Funds	43,457.05	45,656.54	89,113.59	43,490.51	45,623.08

City adopted Ordinance 610 on August 25, 2020, to reserve the fund for future general government capital equipment, small and attractive asset equipment for the offices of Municipal Court, City Clerk/Treasurer and Community Development of the General Fund and maintenance of City Hall.

Fund:	Street Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
1,903.85	Multimodal Transportation City	47.66.070	Transportation purpose only	1,903.85	17,547.15	19,451.00	-	19,451.00
1,903.85			Total Restricted Funds	1,903.85	17,547.15	19,451.00	-	19,451.00

Multimodal transportation funds are a part of the transportation package that was passed in 2015 legislative session in Section 405 of Engrossed Substitute House Bill 2524, Chapter 14, Laws of 2017, and Section 331 of 2ESSB 5987, Chapter 44, Laws 15. RCW 47.66.070 provides for the multimodal transportation account and states that the funds may be used only for transportation purposes. Transportation is defined as “the movement of people, animals and goods from one location to another.” The Increased Motor Vehicle Fuel Tax funds are restricted for highway purposes and the Multimodal Transportation Tax Funds are restricted for any transportation purposes. That system includes public roads, ferries, public transportation, aviation, freight and passenger rail, ports, and bicycles and pedestrian facilities.

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	44,787.00	59,787.00	42,761.00	17,026.00
15,000.00			Total Committed Funds	15,000.00	44,787.00	59,787.00	42,761.00	17,026.00

The city council approved Ordinance 588 on December 26, 2018, to create the Street Capital Equipment Fund for the restricted use of reserving necessary funds for the sole purpose of saving, budgeting, and disbursing funds specifically for capital equipment for city streets.

Fund:	Street Improvement Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
26,363.29	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan/Capital Projects	26,363.29	109,889.16	136,252.45	-	136,252.45
67.50	Investment Interest			67.50	40.41	107.91		107.91
-	HH Napavine 16		Developers Agreement	-	15,000.00	15,000.00	-	15,000.00
27,785.36	Public Transp Tax	ORD.	Capital projects	27,785.36		27,785.36		27,785.36
259,569.54	TIB Grant funds			259,569.54		259,569.54	259,569.54	-
1,800,000.00	TIB Loan		bundle package	1,800,000.00		1,800,000.00		1,800,000.00
1,913,665.35	Reimburse (TIB)	Agreement	bundle package	1,913,665.35		1,913,665.35	2,519,115.19	(605,449.84)
135,390.00	Rognlin		Developers Agreement	135,390.00	-	135,390.00		135,390.00
-	HH Napavine 16 Taco Bell		Developers Agreement	-	15,990.00	15,990.00	-	15,990.00
4,162,841.04			Total Restricted Funds	4,162,841.04	140,919.57	4,303,760.61	2,778,684.73	1,525,075.88

Real Estate Excise tax is restricted for capital projects that are recognized in the city’s Capital Facilities Plan which meets capital threshold of \$5,000 or more based on the city’s Capital Asset Policy that was adopted in 2012. The city maintains this fund for future street projects listed in the Capital Facilities Plan which was updated and approved at an open public council meeting on November 12, 2024.

The city entered into three separate Developers Agreements to commit funds held in the Street Improvement Fund. A Developers Agreement with H&H Napavine 16, LLC in the amount of \$15,000 as an “Impact Mitigation Fee” is restricted in its use for lay-out, excavation and trenching, 60 feet of curb and gutter, 300 square feet of sidewalk, drainage, restoration, and lighting. This agreement was made on June 4, 2014, that H&H shall pay this sum in lieu of constructing Street Improvements in cash in advance, in accordance with the terms of the Agreement, and allow the City to undertake the Street Improvements at a later date as part of a larger street improvement program to improve the threat to public health and safety. This agreement ended in 2024, and the City had not projects within the scope to collect funds.

The City entered into a Development Agreement with Taco Bell of America, LLC on September 22, 2016, to impose new or different regulations to the extent required by the serious threat to public health and safety, including the need to install traffic control devices. Taco Bell paid in advance with the agreement for future traffic control devices in the amount of \$15,990 based on a Developer’s Traffic Impact Analysis (“TIA”) shared cost of \$325,000. The term of this agreement is for ten (10) years to construct traffic control devices at the intersection of Rush Road and Hamilton Road and/or at the nearby entrance and exit interchanges to Interstate 5 the Impact Mitigation Fee shall be applied toward the cost of the project. If the funds are not expended the amount shall be refunded to Taco Bell with accrued interest around September 22, 2026.

The City entered into a Developers Agreement with Rognlin Properties, LLC in October 2023 for “Road Frontage Improvements (RFI)” for future construction and design of road frontage improvements, including but not limited to traffic and/or pedestrian improvements related to or adjacent to Rognlin’s Rush Rd Plat. This agreement ends October 2033. A new developer Enzo Holdings purchased the property.

The city imposed a .01% Sales and Use tax forming the Transportation Benefit District adopting Ordinance No 646 March 14, 2023. The purpose of monies received with be for acquiring, investing in, constructing, improving, providing, preserving, maintaining and /or funding transportation improvements within the City of Napavine Transportation Benefit District, and which are identified in the City's Six Year Transportation Improvement Program.

The City also received two separate TIB grants in which one gave the City of Napavine lead agency over the cities of Rainier, Mossyrock, Toledo, Winlock, Vader and Tenino and the Town of Bucoda and the chip seal programs in these entities. TIB front loaded the city \$1.8 million to start the program and the city billed out the other entities portion owed.

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	3,651.10	4,651.10	-	4,651.10
2,495.55	CJ-Special Programs	82.14.330 (2)(b)	Innovative Law Strategies, At-Risk Children, Child Abuse, Domestic Violence	2,495.55	14,048.79	16,544.34	9,644.82	6,899.52
135.29	DUI - Cities		DUI OT Enforcement	135.29	4,292.20	4,427.49	-	4,427.49
92,466.30	CJ - Sales Tax	82.14.340	Criminal Justice Purposes	92,466.30	30,592.02	123,058.32	87,810.27	35,248.05
96,097.14			Total Restricted Funds	96,097.14	52,584.11	148,681.25	97,455.09	51,226.16

The term *criminal justice purposes* indicate a broad definition which would encompass all costs incurred in connection with the administration and enforcement of criminal laws, including those systems for dealing with persons suspected of, accused of, charged with, or convicted of crimes and domestic violence services. Expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures such as purchase patrol vehicles.

Fund:	Local Fiscal Recovery Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
279,561.00	COVID-19 ARPA Federal	623	<i>Covid-19 ARPA Fiscal Recovery</i>	279,561.00	417,634.41	697,195.41	517,845.35	179,350.06
279,561.00			Total Restricted Funds	279,561.00	417,634.41	697,195.41	517,845.35	179,350.06

The period of performance for this award ends on December 31, 2024. The city may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021, and ends of December 31, 2024. Costs sharing or matching funds are not required to be provided by the Recipient (City of Napavine). The funds may be used to make necessary investments in water, sewer, or broadband infrastructure or the city may claim a loss of revenue and use for projects.

Fund:	Project Planning							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
52,726.71	2nd Quarter Real Estate Excise Tax	82.46.035 (2)	Capital Facilities Plan/Capital Projects	52,726.71	350,516.16	403,242.87	-	403,242.87
1,506.96	Investment Interest			1,506.96	5,900.49	7,407.45	-	7,407.45
54,233.67			Total Restricted Funds	54,233.67	356,416.65	410,650.32	-	410,650.32

The city imposes an additional excise tax on each sale of real property in the in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price. Real Estate Excise Tax is restricted in its use by RCW 82.46.03 (3) must be used by cities solely for financing capital projects specified in a capital facility plan element of a comprehensive plan. Capital Project means 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, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

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	44,786.97	59,786.97	42,760.67	17,026.30
15,000.00			Total Committed Funds	15,000.00	44,786.97	59,786.97	42,760.67	17,026.30

The city council approved Ordinance 588 on December 26, 2018, to create the Sewer Capital Equipment Fund for the restricted use of reserving necessary funds for the sole purpose of saving, budgeting, and disbursing funds specifically for capital equipment for the sewer system.

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	44,786.97	59,786.97	42,760.67	17,026.30
15,000.00			Total Committed Funds	15,000.00	44,786.97	59,786.97	42,760.67	17,026.30

The city council approved Ordinance 588 on December 26, 2018, to create the Water Capital Equipment Fund for the restricted use of reserving necessary funds for the sole purpose of saving, budgeting, and disbursing funds specifically for capital equipment for the water system.

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	750	-	750
-			Total Restricted Funds	-	750	750	-	750

The Agency Fund holds a deposit on behalf of the Napavine Youth Baseball in the amount of \$750.00 for damage to the facilities, key deposit and the electric reimbursement to the city. This deposit will be held over to the next year for an indefinite period.

2025 BUDGET SUMMARY

2025 Estimated Year End Balances							
Fund		Beginning		Transfers		Transfers	Ending
		Cash & Invest	Revenues	In	Expenditures	Out	Cash & Invest
001	General Fund 001	873,818.00	1,386,979.00		1,732,477.00	7,000.00	521,320.00
002	Substance Abuse Fund	6,170.00	1,005.00		2,000.00		5,175.00
004	Park Improvement Fund 004	233,527.00	30,850.00		-		264,377.00
005	Gen Gov Capital Equip Fund	49,101.00	3,000.00		11,000.00		41,101.00
006	LEOFF 1 Retiree Trust Fund	114,000.00	-	7,000.00	-		121,000.00
101	Street Fund 101	87,458.00	249,513.00	-	286,821.00	15,000.00	35,150.00
102	Street Capital Equipment Fund	24,812.00		15,000.00	33,333.00		6,479.00
105	Street Improvement Fund 105	455,744.00	512,647.00	-	463,097.00		505,294.00
110	Criminal Justice Funds	46,037.00	57,131.00		37,645.00		65,523.00
115	Local Recovery Fiscal Fund	-	-		-		-
305	Project Planning Fund	421,250.00	111,800.00		85,100.00		447,950.00
401	Water Fund 401	914,209.00	593,225.00		649,452.00	30,000.00	827,982.00
402	Water System Improvement Fund	664,158.00	215,250.00	15,000.00	215,000.00		679,408.00
403	USDA Bond Reserve Fund	22,710.00	-		-		22,710.00
404	Water Deposit Trust Fund	4,614.00	-		2,500.00		2,114.00
406	Wastewater Fund 406	554,867.00	998,696.00		952,113.00	30,000.00	571,450.00
408	Wastewater System Improve Fund	614,938.00	1,079,650.00	15,000.00	1,030,000.00		679,588.00
409	Sewer Capital Equipment Fund	24,812.00		15,000.00	33,333.00		6,479.00
411	Water Capital Equipment Fund	21,479.00		15,000.00	33,333.00		3,146.00
415	LID 2011-1 Bond Redemption Fund	597,922.00	45,100.00		78,225.00		564,797.00
502	Private-Purpose Trust Funds	34,836.00	-		-		34,836.00
631	Agency Funds	1,871.00	-		-		1,871.00
632	Municipal Court Trust Fund	17,044.00	-		-		17,044.00
Grand Total		5,785,377.00	5,284,846.00	82,000.00	5,645,429.00	82,000.00	5,424,794.00

2024 RESTRICTED FUNDS

General Fund

2024 Restricted Funds thru 11/30								
Fund:	General Fund							
Actual Amount thru 11/30	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
13,847.47	Liquor Excise Tax	70.96A.087	2% Substance abuse treatments	276.95				
15,060.39	Liquor Board Profits	70.96A.085	2% Substance abuse treatments	301.22	643.00	1,221.16	643.00	578.16
	Liquor Control Board Profits	66.24.065	20.23% Public Safety	3,046.72	-	3,046.72	3,046.72	(0.00)
-	Sale Proceeds RR Spur	Res 14-07-62 Committed	Future Capital Needs Assigned	-	105,796.20	105,796.20	-	105,796.20
28,907.86			Total Restricted Funds	3,624.88	106,439.20	110,064.07	3,689.72	106,374.36

Substance Abuse Fund

Fund:	Substance Abuse Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
1,007.66	Seizures, Drug Fines, Interest	572	Care Evidence, Training, Investigative	1,007.66	192.33	1,199.99	1,071.09	128.90
1,007.66			Total Restricted Funds	1,007.66	192.33	1,199.99	1,071.09	128.90

Park Improvement Fund

Fund:	Park Improvement Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
18,401.89	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan Capital Projects	18,401.89	190,925.34	209,327.23	1,470.00	207,857.23
1,330.36	Investment Interest			1,330.36	-	1,330.36	712.14	618.22
258,900.00	RCO Funds			258,900.00	(258,900.00)	-		-
385,175.10	LC ARPA FUNDS			385,175.10	(72,406.19)	312,768.91	312,768.91	-
19,732.25			Total Restricted Funds	663,807.35	(140,380.85)	523,426.50	314,951.05	208,475.45

Street Fund

Fund:	Street Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
1,918.22	Multimodal Transportation City	47.66.070	Transportation purpose only	1,918.22	19,451.00	21,369.22	-	21,369.22
1,918.22			Total Restricted Funds	1,918.22	19,451.00	21,369.22	-	21,369.22

Street Capital Equipment Fund

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	17,026.00	32,026.00	7,213.12	24,812.88
3,333.00	Sale of Vehicle		Capital Equipment	3,333.00	-	3,333.00	3,333.00	-
18,333.00			Total Committed Funds	18,333.00	17,026.00	35,359.00	10,546.12	24,812.88

Street Improvement Fund

Fund:	Street Improvement Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
18,401.00	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan/Capital Projects	18,401.00	136,252.45	154,653.45	129.35	154,524.10
868.47	Investment Interest			868.47	107.91	976.38	500.00	476.38
-	Trailer Station		Performance Bond	-	-	-	-	-
-	Rognlins(Enzo)		Developers Agreement	-	135,390.00	135,390.00	-	135,390.00
-	HH Napavine 16 Taco Bell		Developers Agreement	-	15,990.00	15,990.00	-	15,990.00
67,407.00	Public Transp District	Ord	Capital Facilities Plan/Capital Projects	67,407.00	27,785.36	95,192.36		95,192.36
241,479.42	TIB/Bundle			241,479.42	1,194,550.16	1,436,029.58	1,746,146.70	(310,117.12)
4,506.82	STIP Fed Funds		Rush Rd Dev	4,506.82		4,506.82	4,506.82	-
332,662.71			Total Restricted Funds	332,662.71	1,510,075.88	1,842,738.59	1,751,282.87	91,455.72

Criminal Justice Fund

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	4,651.00	5,651.00	2,772.18	2,878.82
2,678.97	CJ-Special Programs	82.14.330 (2)(b)	Innovative Law Strategies, At-Risk Children, Child Abuse, Domestic Violence	2,678.97	6,899.52	9,578.49	7,247.02	2,331.47
683.64	DUI - Cities		DUI OT Enforcement	683.64	4,427.49	5,111.13	-	5,111.13
47,377.32	CJ - Sales Tax	82.14.340	Criminal Justice Purposes	47,377.32	35,248.05	82,625.37	63,780.99	18,844.38
21,653.22	Surplus sale			21,653.22	-	21,653.22	-	21,653.22
73,393.15			Total Restricted Funds	73,393.15	51,226.06	124,619.21	73,800.19	50,819.02

Local Fiscal Recovery Fund

Fund:	Local Fiscal Recovery Fund							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
-	COVID-19 APRA		<i>Covid-19 ARPA Fiscal Recovery</i>	-	179,350.06	179,350.06	179,350.06	0.00
-			Total Restricted Funds	-	179,350.06	179,350.06	179,350.06	0.00

Project Planning Fund

Fund:	Project Planning							
Actual Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
36,803.89	2nd Quarter Real Estate Excise Tax	82.46.035 (2)	Capital Facilities Plan/Capital Projects	36,803.89	403,242.87	440,046.76	44,586.25	395,460.51
50,000.00	GMA Grant			50,000.00	-	50,000.00	50,000.00	-
1,839.14	Investment Interest			1,839.14	7,407.45	9,246.59	-	9,246.59
88,643.03			Total Restricted Funds	88,643.03	410,650.32	499,293.35	94,586.25	404,707.10

Sewer Capital Equipment Fund

Fund:	Sewer Capital Equipment Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
18,333.36	Transfers from Street Fund	588	Capital Equipment	18,333.36	17,026.00	35,359.36	10,546.12	24,813.24
18,333.36			Total Committed Funds	18,333.36	17,026.00	35,359.36	10,546.12	24,813.24

Water Capital Equipment Fund

Fund:	Water Capital Equipment Fund							
Actual Amount	Resource	Ordinance	Use	Restricted \$	Prior Balance	Total	Expended	End Balance
18,333.36	Transfers from Street Fund	588	Capital Equipment	18,333.36	17,026.00	35,359.36	10,546.13	24,813.23
18,333.36			Total Committed Funds	18,333.36	17,026.00	35,359.36	10,546.13	24,813.23

Agency Fund

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

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FINANCIAL SECTION

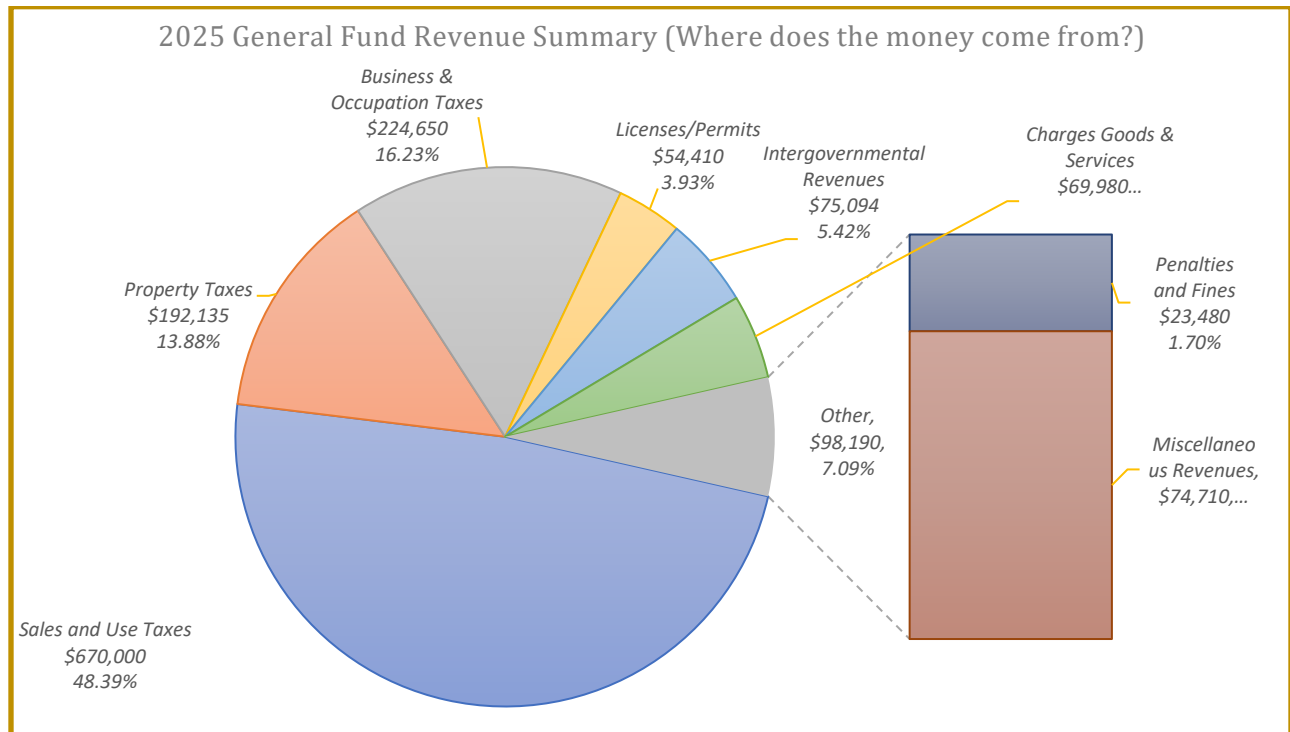
GOVERNMENTAL FUND TYPES

All governmental funds share a common measurement focus and basis of accounting. Under the current financial resource's measurement focus, the object of the operating statement is to report near-term inflows and out-flows of financial or spendable resources.

GENERAL FUND

This is the main Operating Fund of the City which includes revenues and expenditures not required by codes to be accounted for separately.

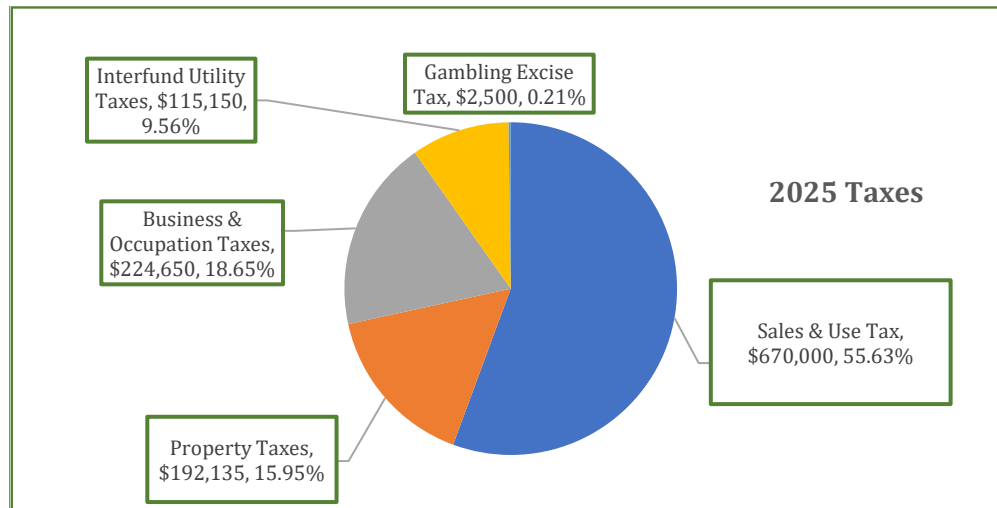
GENERAL FUND SUMMARY REVIEW



TAX REVENUES

- Retail Sales Tax estimated in the amount of \$670,000 for 2025 due to an increase in destination-based sales tax.
- Property Taxes the 2025 Levy is estimated in the amount of \$384,270 split 50/50 with the Street Fund. The anticipated General Fund property levy share is \$192,135. The 2024 actual levy amount for City of Napavine was \$370,826.34. The allowable 1% increase over 2024 highest lawful levy limit is \$3,812.72. The value of the new construction in 2024 was \$5,113.91. The county's real and personal property value is \$351,020,854 plus state assessed utilities at \$5,613,010 for City of Napavine. The estimated levy rate for the 2024 levy is \$1.080775440818 per \$1,000. The city is eligible to receive an administrative refund in 2025 tax year in the amount of \$2,055.85.
- Utility Taxes include telephone, cable, and electric utilities at a 6% rate.
- Gambling Excise Tax based on 1% of gross receipts. (Gross sales less prize awards) with anticipated revenue in the amount of \$2,500.

The total estimated tax revenue for 2024 is \$1,204,435 in the General Fund.



LICENSES AND PERMITS

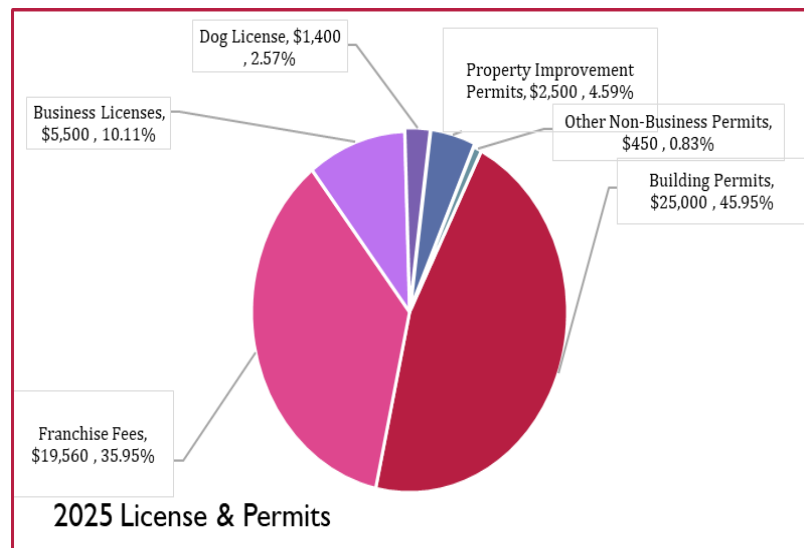
- The City of Napavine partnered with the Department of Revenue’s Business Licensing Service (BLS). The partnership allows City of Napavine customers a “one-step shopping” when maintaining or renewing state or city licenses. Existing, new, and expanding business can apply or renew their city license online along with other state and local licenses that partner with BLS. The expiration date of all business licenses is the following year to date of when the business initially applied for their state business license. Non-residential business whose annual value of products, gross proceeds of sales, or gross income of the business in the city is equal to or less than \$2,000 are exempt in the business license fee.
 - New business license fee is \$50.00
 - Renewal business license fee is \$25.00

The city estimates to receive \$5,500 in business license fees.

Franchise Fees are generated by a Franchise Agreements with the City by Ordinance. We have agreements with LeMay Enterprises for Refuse pickup, Wave Broadband for Cable TV Services and Lightspeed Network for Telecommunications Services.

- Franchise Fees are anticipated from cable services, garbage, telecommunications etc are estimated \$19,500.
- Building Permit fees for new constructions, remodels, property improvements are estimated in the amount of \$27,500;
- Animal License for new dog tags and renewals \$1,400;
- Miscellaneous Permits for fill & grade, zoning and non-business permits, gun permits \$450;

The total estimated license and permit fees \$54,410



INTERGOVERNMENTAL REVENUE

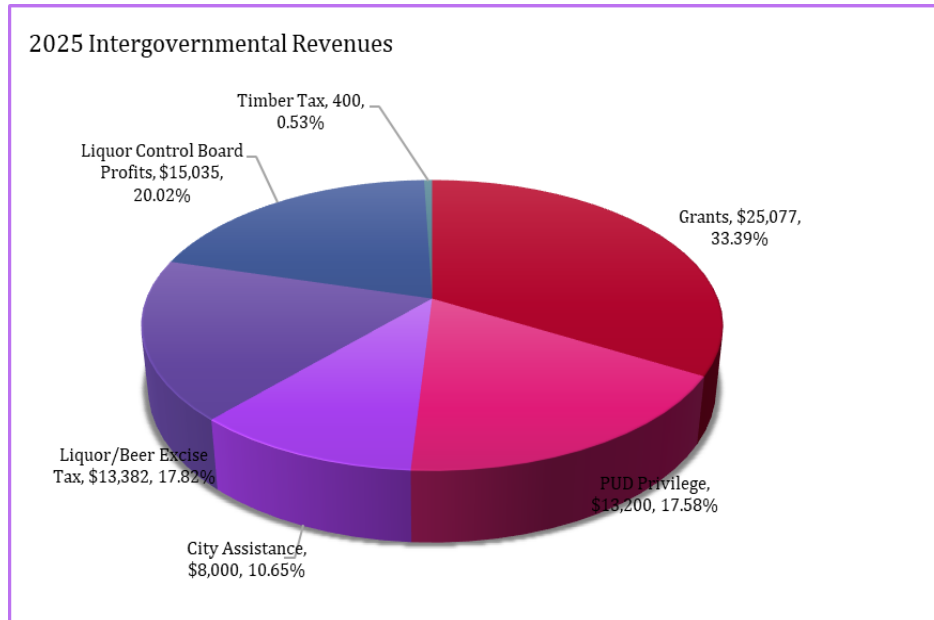
- Indirect Federal Grants
- State Grants
- State Shared Revenues:
 - PUD Privilege \$13,200
 - City Assistance
- CITY- ASSISTANCE DISTRIBUTIONS per the 2025 Budget Suggestions Booklet provided by MRSC.

RCW 82.45.060 imposes a real estate excise tax (REET) on each sale of real property within Washington State in addition to any local

real estate excise taxes. 1.4% of the state REET is deposited into the city-county assistance account to provide assistance for certain cities and counties that meet the statutory qualifications. Half of these funds are distributed to cities and the other half to the counties.

These funds were originally intended to mitigate the loss of the motor vehicle excise tax (MVET) that was distributed to local governments as a means of equalization of the sales tax.

The formula used to allocate city funding is based on a sales and property tax equalization formula and the 2005 MVET backfill levels. The maximum distribution for any eligible city was originally capped at \$100,000, to be increased each year by the increase in the July implicit price deflator (IPD) for personal consumption expenditures. The 2024 cap for cities is \$148,432.



City Assistance Distributions	
City/Town Population	Distribution Formula
5,000 or less	Greater of
Only eligible if per capita assessed value is less than 2x the statewide average for all cities	<ul style="list-style-type: none"> • 55% sales tax equalization on “first half” local sales tax; • 55% property tax equalization based on per capita assessed values (per \$1,000 AV); or • 2005 MVET backfill Not to exceed \$148,432 (in 2024)

If there are not enough revenues to fund the city distributions, then they will be reduced proportionately. If there are more revenues than necessary to fund the above distributions, the excess is to be distributed proportionately based on population among those cities that have qualified for city-county assistance and impose the full second half-cent of the sales and use tax under RCW 82.14.030(2).

Real estate market has slowed down compared to recent years. In 2023 cities did not reach their certified amounts, and the same is projected for 2024.

The city anticipates receiving \$8,000. The city assistance funds are distributed quarterly on January, April, July, and October. For funds to be distributed on those dates, the transfers must be made in the previous month. January payment is remitted in December of the year in which the certification is made, then in March, June, and September of the coming year. This means that, for budgeting purposes, cities are dealing with two different certification years (2024-2025).

LIQUOR EXCISE TAX

The formula works as follows:

- 1) 35% of liquor excise tax collected is deposited in the “liquor excise tax fund” for distribution to cities, towns, and counties. (RCW 82.08.160(1)).
- 2) \$2.5 million each quarter (\$10 million per year) shall be deducted from the liquor excise tax fund and remitted to the state general fund. (RCW 82.08.170(3)).
- 3) Of the remaining amount, 80% of the liquor excise tax is distributed to cities (based on population) and 20% to counties (based on unincorporated population).

The June 2021 forecasts by the ERFC project a fair increase (7%) in liquor excise tax collections, resulting in an increase in distributions. The revised forecast for 2021 distributions is \$34,652,337 for cities and \$8,015,569 for counties.

The estimated 2025 distribution for cities is \$6.56 per capita. Office of Financial Management (OFM) estimates Napa's updated 2022 population at 2,040. The anticipated revenue in this category is \$13,382. Per RCW 71.24.555 no less than 2% shall be devoted to support a substance use disorder program licensed or certified by the department of health, which the city remits the 2% (\$267.64) to Lewis County Treasurer and the remaining 98% may be used for lawful governmental purpose.

LIQUOR BOARD PROFITS

Initiative 1183 not only privatized liquor sales in Washington, but it also changed the types of liquor revenues collected by the state. The state is now collecting revenue in the form of license fees from distributors and retailers, rather than profits from the state-run liquor stores. However, the Liquor and Cannabis Board (LCB) continues to call these funds "liquor profits." A portion of these collections go to cities, counties, and border jurisdictions. Codified as RCW 66.24.065, it reads:

The distribution of spirits license fees under RCW 66.24.630 and 66.24.055 through the liquor revolving fund to border areas, counties, cities, towns, and [MRSC] must be made in a manner that provides that each category of recipients receive, in the aggregate, no less than it received from the liquor revolving fund during comparable periods prior to December 8, 2011. An additional distribution of ten million dollars per year from the spirits license fees must be provided to border areas, counties, cities, and towns through the liquor revolving fund for the purpose of enhancing public safety programs.

The "comparable periods prior to December 8, 2011" were determined by the Office of Financial Management (OFM) to be December 2010, March 2011, July 2011, and September 2011. The liquor profit revenue for cities, counties, and border areas for those four quarters was \$39,438,000. To this amount, LCB adds the \$10 million to enhance public safety programs for a total liquor profits distribution of \$49,438,000 each year. Of that amount, 0.3%, which equals \$148,314, is distributed to border cities and counties based on traffic totals, crime statistics, and per capita law enforcement spending. The remaining \$49,289,686 is distributed as follows:

- Cities receive 80%, or \$39,431,749 annually, distributed proportionately by population.
- Counties receive 20%, or \$9,857,937 annually, distributed proportionately by unincorporated population.

As noted in the statute, \$10 million of the \$49,438,000 – just under 20.23% – must be spent on "enhancing public safety programs." We recommend that each city or county split its distribution so that it can account separately for the portion that must be spent on public safety. To calculate the portion that must be used for public safety

purposes, multiply your distribution by 20.23%, or 0.2023. In addition, at least 2% of your distribution must be used for a licensed or certified alcohol or drug addiction program under RCW 71.24.555.

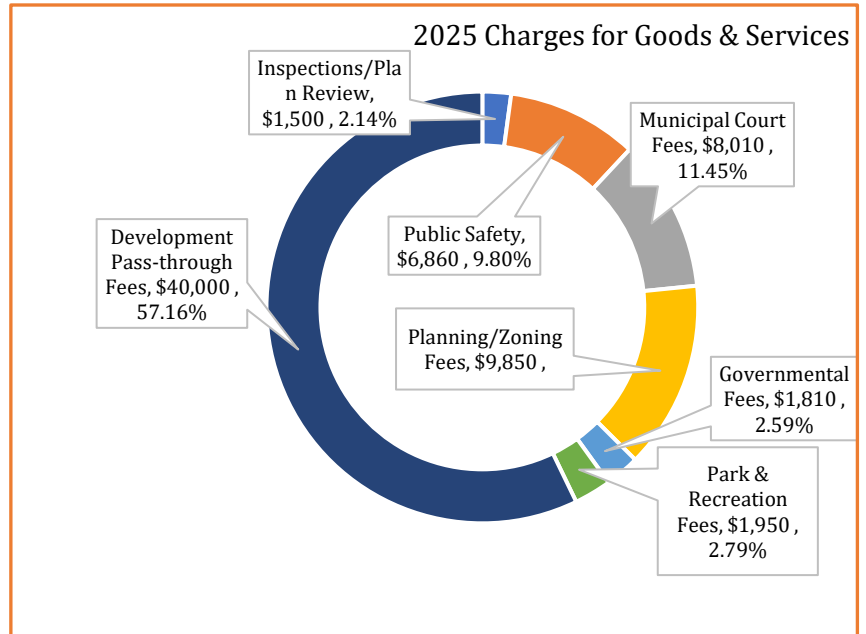
When forecasting liquor profits beyond next year's budget it's important to note that the total local distributions (\$39,431,748 for cities and \$9,857,936 for counties) will remain the same from year to year unless the legislature amends the statute. The initiative did not include any measures to account for inflation. They have incorporated a per capita ratio value and will vary slightly each year due to population changes.

"The 2025 estimated distribution is \$7.37 per capita. This distribution is also based on the updated population estimates for 2025 of 2,040 for an anticipated revenue amount of \$15,035 which \$2,980 is restricted for public safety purposes and per RCW 71.24.555 no less than 2% shall be devoted to support a substance use disorder program licensed or certified by the department of health, which the city remits 2% or \$301 is restricted for alcohol and drug addiction programs, the remaining amount may be used for lawful governmental purpose.

CHARGES FOR GOODS AND SERVICES

- Building Code Fees: plan review, inspections \$11,350
- Development Pass Through Plan Reviews \$40,000
- Municipal Court Fees \$8,010
- Public Safety (Fire Hydrants) \$3,835
- Planning Fees (SEPA, zoning and other development fees) anticipated revenue \$1,810
- Park & Recreation Fees reimburse electrical \$1,950
- Governmental Fees for abatement of nuisances, dog impounds, public records make up the rest

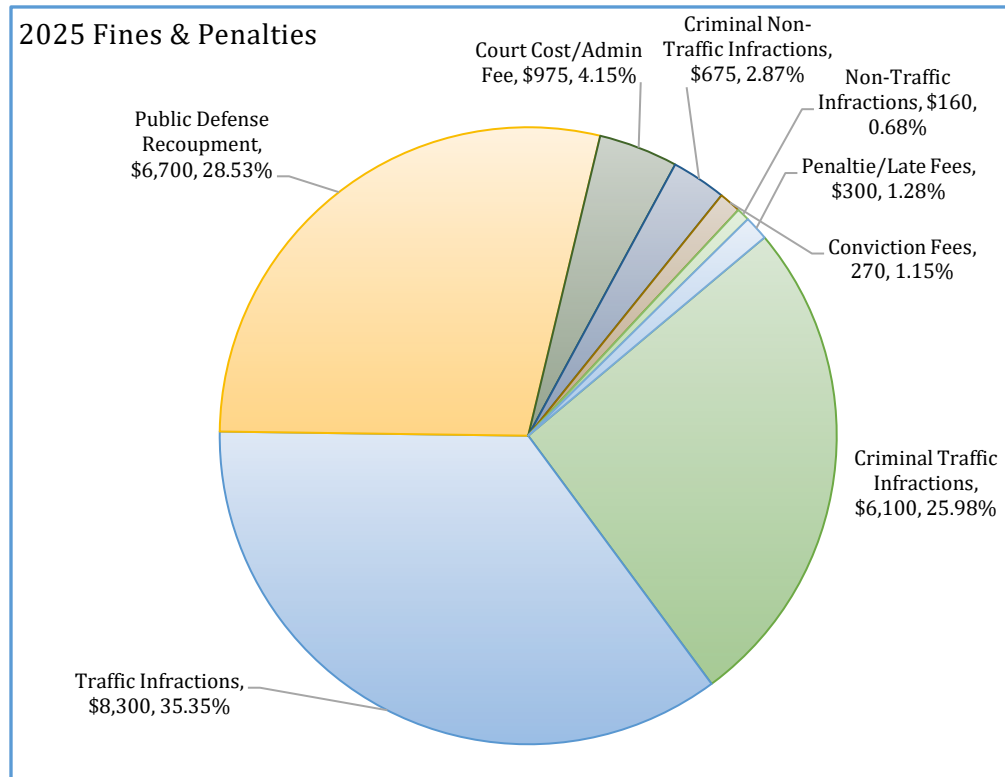
The total estimated revenue for Charges of Goods and Services \$69,980



COURT FINES & PENALTIES

- Criminal Traffic Fines \$6,475
- Traffic Infraction Fines \$7,600
- Court Costs \$975
- Public Defense Recoupment \$6,700
- Criminal Non-Traffic Fines \$675
- Non-Traffic Fines \$160
- Court Conviction Fees \$270
- Penalties on city fees \$300 on dog license, accounts receivable late fees

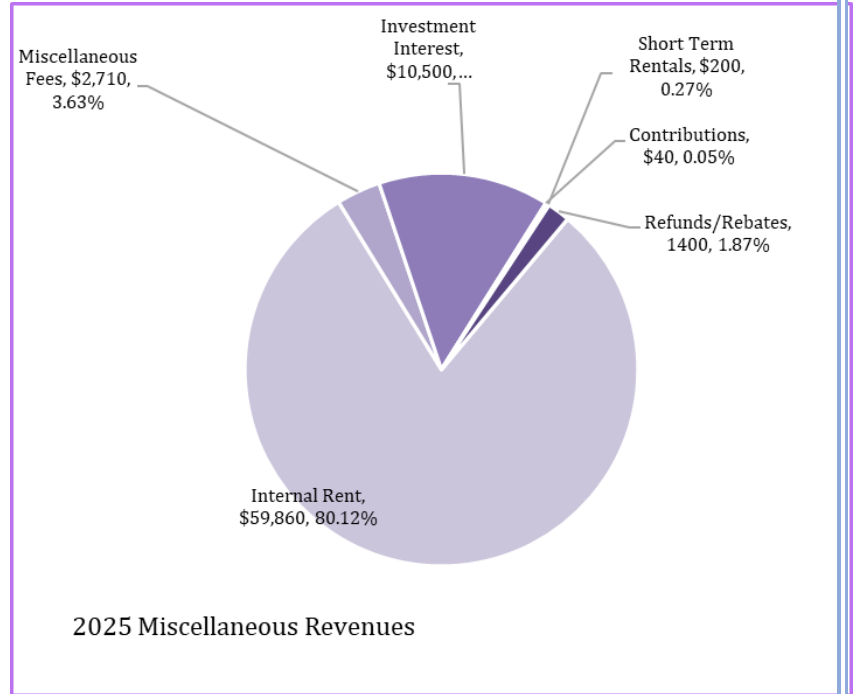
Total estimated revenue for court fines and general penalties is \$23,480



MISCELLANEOUS REVENUES

- Internal Rent \$59,860
- Miscellaneous Fees \$2,710
- Investment Interest \$10,500
- Donations \$40
- Short-term Rentals \$200
- Refunds/Rebates \$1,400

The total estimated Miscellaneous Revenues \$62,090

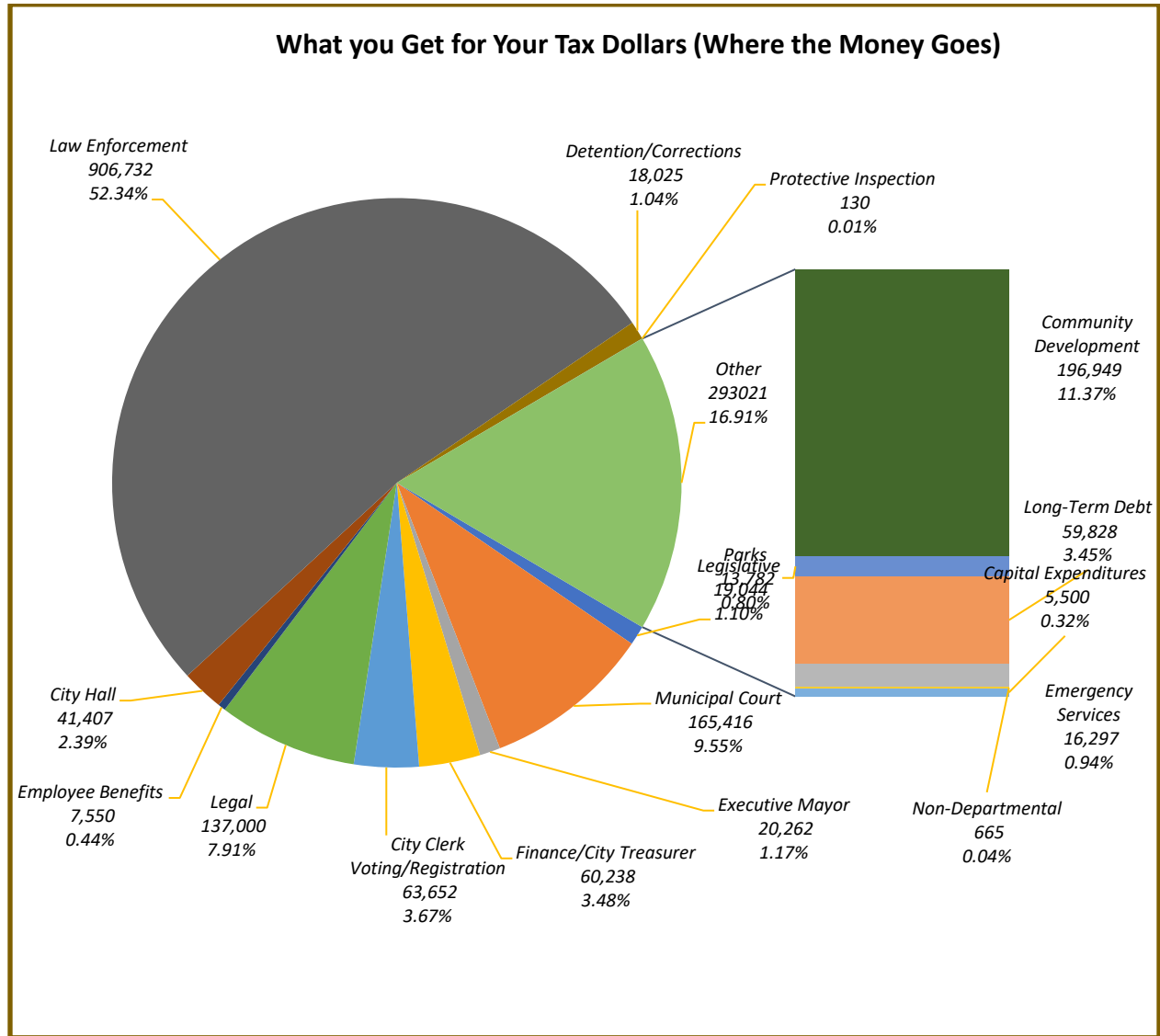


NON-REVENUES

- Timber Excise Tax collected by Lewis County revenue is estimated at \$360

GENERAL FUND EXPENDITURE SUMMARY

Departments supported by the General Fund include Legislative (City Council), Municipal Court, Executive (Mayor's Office), Treasurer's Office, Clerk's Office, Legal (City Attorney), Police Department, Protective Inspection Services, Community Development, Parks, City Hall Maintenance and Debt Services.



GENERAL FUND BUDGET SUMMARY

2025- General Fund Summary

Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	980,519	1,099,717	985,000	1,162,074	873,818
Taxes:					
General Property Taxes	182,000	177,117	189,000	190,000	192,135
Retail Sales and Use Taxes	542,000	673,809	654,500	674,000	670,000
Business and Occupation Taxes	211,900	218,720	224,650	222,973	224,650
Total Taxes	935,900	1,069,646	1,068,150	1,086,973	1,086,785
Licenses and Permits	72,135	52,695	51,160	33,480	54,410
Intergovernmental Revenues	120,267	209,771	132,086	54,271	75,094
Charges for Goods and Services	156,780	54,358	108,185	86,869	69,980
Fines and Penalties	17,965	20,862	16,670	24,228	23,480
Miscellaneous Revenues	73,715	67,467	65,740	78,786	74,710
Transfers In/ non-revenues	-	-			-
Total General Fund 001	1,376,762	1,474,799	1,441,991	1,364,607	1,384,459
Total Resources	2,357,281	2,574,516	2,426,991	2,526,681	2,258,277
Legislative	17,205	16,232	18,179	13,400	19,044
Municipal Court	139,213	136,388	154,845	154,000	165,416
Mayor/Executive	4,539	3,555	17,578	17,034	20,262
Treasurer Financial Services	59,448	58,620	63,434	62,540	60,238
City Clerk, Election, Voter Registration	57,317	56,440	61,899	59,398	63,652
Legal	74,000	90,204	85,000	115,000	137,000
Employee Benefits	12,500	8,810	12,500	5,500	7,550
Centralized Services (City Hall)^	39,270	28,750	39,474	35,744	41,407
Police/Public Safety (Law Enforcement)	683,954	715,706	911,599	906,000	906,732
Detention & Correction (Prisoner Costs)	13,675	15,738	18,025	25,000	18,025
Protective Inspection Services-CSO	230	151	230	115	130
Emergency Services 525	9,540	7,429	10,540	10,540	14,760
Conservation 553 (Flood/Pollution)	1,100	1,042	1,134	1,134	1,237
Animal Control 554(Environmental Svcs)	300	655	300	400	300
Community Development	245,957	195,597	194,659	167,739	196,949
Chemical Dependency (2% Liquor Revenue)	540	562	540		540
Historical Buildings	125	-	125		125
Parks & Recreation	10,418	9,733	12,411	12,490	13,782
NonExpenditures	-	-			-
Long-Term Debt	18,423	18,816	19,658	19,649	20,528
Interest & Debt Service	41,406	41,012	40,170	40,180	39,300
Capital Expenditures	14,245	-	4,245		5,500
TOTAL OPERATING BUDGET	1,443,405	1,405,440	1,666,545	1,645,863	1,732,477
Transfers Out	7,000	7,000	7,000	7,000	7,000
TOTAL APPROPRIATIONS	1,450,405	1,412,440	1,673,545	1,652,863	1,739,477
ENDING FUND BALANCE:	906,876	1,162,076	753,446	873,818	518,800
Notes for General Fund					

SUBSTANCE ABUSE FUND

This fund was established from the proceeds of seized evidence from drug trafficking cases and establishing a fine for all drug cases that was prosecuted by the Napavine Police Department. The resources in this fund may be used for the care and custody of evidence, training and education related to drugs.

2025 - Substance Abuse Summary

Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	5,830	7,073	5,830	6,433	6,170
Fines & Penalties	500	477	580	480	800
Investment Interest	20	290	50	260	205
Total Revenues	520	767	630	740	1,005
Total Resources	6,350	7,840	6,460	7,173	7,175
EXPENDITURES					
Property Room Equipment	2,500	1,406	2,000	1,003	2,000
Total Expenditures	2,500	1,406	2,000	1,003	2,000
ENDING FUND BALANCE:	3,850	6,434	4,460	6,170	5,175

PARK IMPROVEMENT FUND

This fund is used for capital improvement to the city’s parks. This fund is used to account for one-half the money collected from the first quarter percent real estate excise tax (REET) authorized under RCW 82.46.010 (2). The revenues from this tax must be used by any city or county with a population of five thousand or less and any city or county that does not plan under RCW 36.70A.040 for any capital purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040. The REET Tax is split 50/50 with Street Improvement Fund 105 estimates 2025 revenue for the Park Improvement Fund \$30,000. This amount could fluctuate depending on home sales.

City of Napavine applied for a State Grant from Washington State Recreation and Conservation Office to construct a new Kitchen with restrooms at the Mayme Shaddock Park location. The grant funding program is called WWRP-Local Parks which the grant funds amount to \$258,900 with a city match of \$86,503 or 25.04%. The total project cost estimate came in much higher than anticipated and the City applied for additional funds from Lewis County Fiscal Recovery Funds (also known as ARPA). This project was completed in 2024.

2025 - Park Improvement Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	168,382	190,699	168,382	(140,381)	239,307
REET Tax	35,000	26,363	35,000	17,500	30,000
Intergovernmental Revenues	728,900	84,825	2,200	650,075	-
Miscellaneous Revenue	50	307	100	3,500	850
Total Revenue	763,950	111,495	37,300	671,075	30,850
Transfers In	-	-	-	-	-
TOTAL REVENUES & TRANSFERS-IN	763,950	111,495	37,300	671,075	30,850
Total Resources	932,332	302,194	205,682	530,694	270,157
EXPENDITURES					
General Parks	-	-	-	-	-
Community Park Dugouts	-	-	-		
Park Building Imprvmnt Project	825,405	442,575	75,000	291,387	75,000
Park Improvements					
Park Capital Equipment					
Total Expenditures	825,405	442,575	75,000	291,387	75,000
ENDING FUND BALANCE:	106,927	(140,381)	130,682	239,307	195,157

GENERAL GOVERNMENT EQUIPMENT FUND

The council established the General Government Equipment Fund by Ordinance 588 to reserve funds for capital equipment needs. The city establishes a priority list for future use. The Capital Facilities Plan will establish all future needs of the city which is updated annually. The resources for this fund started with transfers from the General Fund and the proceeds from the sale of the old City Hall in 2021.

2025 - Gen Gov Equipment Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	\$37,901	\$45,657	\$37,901	\$45,623	\$49,101
REVENUES					
Miscellaneous Revenue	-	12	-	3,500	3,000
Other Financing Sources	43,445	43,445	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	43,445	43,457	-	3,500	3,000
Total Resources	81,346	89,114	37,901	49,123	52,101
EXPENDITURES					
Centralized General Services (City Hall)	22,000	46	11,000	22	11,000
Other Financing Uses	-	-	-	-	-
Capital Equipment	43,445	43,445	-	-	-
Total Expenditures	65,445	43,491	11,000	22	11,000
ENDING FUND BALANCE:	15,901	45,623	26,901	49,101	41,101

LEOFF I RETIREE OPEB TRUST FUND

This fund was established by ordinance to establish a trust fund for the city’s liability for LEOFF I Retiree’s other post-employment benefits other than pension. The city is responsible for all medical, prescriptions, hearing aids, and long-term care for the life of a retiree from the LEOFF I Retirement System Plan 1 pursuant to RCW 41.26. The Washington State Actuary OPEN liability online calculator tool determines the city’s liability. The city is establishing the fund with a transfer from the General Fund in the amount of \$100,000 and an additional \$7,000 annually.

2025 - LEOFF 1 RETIREE TRUST FUND					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	-	100,000	-	107,000	114,000
REVENUES					
Transfers In	7,000	7,000	7,000	7,000	7,000
Total Revenues	7,000	7,000	7,000	7,000	7,000
Total Resources	7,000	107,000	7,000	114,000	121,000
EXPENDITURES					
LEOFF I Retiree Long-term Care					-
LEOFF I Retiree Medical Expenses					-
Total Expenditures					-
ENDING FUND BALANCE:				114,000	121,000.00

SPECIAL REVENUE FUND TYPES

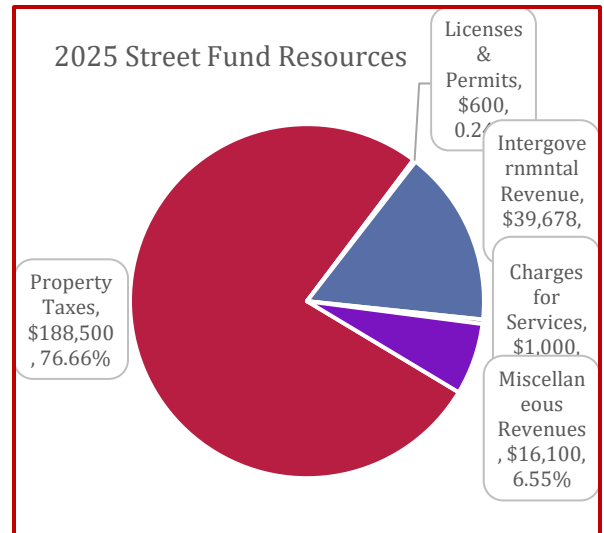
Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. *Restricted* revenues are resources externally restricted by creditors, grantors, contributors or laws or regulations of other governments or restricted by law through constitutional provisions or enabling legislation. *Committed* revenues are resources with limitations imposed by the highest level of the government (city council) through a formal action of resolution or ordinance and where the limitations can be removed only by a similar action of the city council. Revenues do not include other financing sources (long-term debt, transfers, etc.)

STREET FUND

This fund is used to account for the City's share of motor vehicle fuel tax, Multi-modal distribution, increased gas tax 2ESSB 5987 and 50% property tax revenue and general fund resources designated to the maintenance of city streets.

STREET FUND REVENUES

- Property Taxes 50 percent of the 2025 property tax levy was budgeted \$187,000
- Delinquent Property Tax estimate for 2025 is \$1,500
- License & Permits for Right of Way in the amount of \$600
- Intergovernmental Revenue (State Gas Tax) estimate based on population of 2,041 \$34,823
- Multimodal Transportation City based on population (for further explanation see below) \$2,591
- MVA Transpo City \$2,264
- Goods/Services for reimbursement for private streetlights \$1,000
- Miscellaneous Revenue consisting of Investment Interest, sale of surplus property, judgements & settlements, and miscellaneous revenue for \$16,100



Motor Vehicle Fuel Tax

Cities and towns receive MVFT distributions on a per capita basis under RCW 46.68.090(2)(g), (4)(a), and (5)(a), less state adjustments found in RCW 46.68.110(1) and (2) and the Small City Pavement and Sidewalk account.

Fuel taxes in Washington are assessed as cents per gallon, so motor vehicle fuel tax (MVFT) revenues – and therefore the MVFT distributions to cities and counties – depend on the number of gallons sold, not the dollar value of the sales.

Previously, transportation and revenue forecasts were released each quarter by WSDOT’s Transportation Revenue Forecast Council. During 2023, the transportation forecasts were moved legislatively from WSDOT to ERFC (see ESHB 1838

Typically, we use the June forecast for the current year as the basis for forecasting MVFT distributions for cities and counties. While transportation revenue forecasts have continued to be published each quarter since the legislation was adopted, the MVFT forecast numbers and projected distributions to cities and counties have not been updated in the last three quarters due to the transition of forecasting duties and remain essentially unchanged from the June 2023 forecast. For this reason, we have used the June 2023 forecast – the same forecast we used in last year’s Budget Suggestions – for gas tax (MVFT) distributions. (The Multi-Modal and Increased MVFT revenues distributed by the state are the same amount each year and distributed on a per capita basis to cities, towns, and counties, so those revenue estimates are not impacted by the move of forecasting to ERFC.) It is important to note that unexpected events that disrupt the transportation system, like major snowstorms and the COVID-19 pandemic, can significantly reduce gas tax collections. The transition of forecasting activities from WSDOT to ERFC will be complete in July 2024, and ERFC will produce its first quarterly transportation revenue forecast in September 2024.

Increased Motor Vehicle Fuel Tax and Multi-Modal Funds

Motor Vehicle Fuel Tax	
Eligible jurisdictions	All cities, towns, and counties
Estimated 2025 distribution	Cities: \$17.07 per capita
Payments Received	At the end of every month
Revenue must be used for	Highway purposes

In addition to the monthly gas tax distributions, counties, cities, and towns receive a share of the multi-modal funds and the 2015 increase in fuel tax (RCW 46.68.126). This legislation provides over \$25 million annually to counties, cities, and towns, allocated as follows:

- Increased MVFT: \$11,719,000 per year
- Multi-modal funds: \$13,393,000 per year

These revenues are split equally between cities and counties and are not impacted by actual fuel sales. City distributions are based on population, while county distributions are established by the same CRAB formula as the MVFT described earlier (RCW 46.68.120(4)) and set at the annual CRAB board meeting.

Increased Motor Vehicle Fuel Tax	
Eligible jurisdictions	All cities, towns, and counties
Estimated 2025 distribution	Cities: \$1.11 per capita
Payments Received	Quarterly at the end of March, June, September, and December
Revenue must be used for	Highway purposes

Multimodal Transportation	
Eligible jurisdictions	All cities, towns, and counties
Estimated 2025 distribution	Cities: \$1.27 per capita
Payments Received	At the end of every month Quarterly at the end of March, June, September, and December
Revenue must be used for	Any transportation purposes

The estimated 2025 distribution for cities is \$17.07 per capita for motor vehicle fuel tax. City of Napavine anticipates receiving \$34,840 for MVFT. The Increased Motor Vehicle Fuel Tax estimate for the 2025 distribution for cities is \$1.11 per capita with Napavine receiving an estimate of \$2,265. The Multi-Modal Transportation fuel tax is estimated for 2025 distribution at \$1.27 per capita with Napavine receiving an estimate of \$2,592.

2025 - Street Operating Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	189,275	195,429	189,275	187,444	87,458
Property Taxes	182,000	177,117	189,000	190,000	192,135
Licenses & Permits	400	800	600	300	600
Intergovernmental Revenue	40,352	38,738	38,942	41,386	39,678
Charges for Services	575	1,420	700	1,533	1,000
Miscellaneous Revenues	12,740	21,720	2,240	5,015	16,100
Disposition of Capital Assets/Insurance	-	-	-	-	-
NonRevenues - Insurance Recovery	13,650	-	-	-	-
TOTAL REVENUES	249,717	239,795	231,482	238,234	249,513
Transfers In	10,000	10,000	-	-	-
TOTAL REVENUES & TRANSFERS	259,717	249,795	231,482	238,234	249,513
Total Resources	448,992	445,224	420,757	425,678	336,971
EXPENDITURES					
Maintenance	176,056	142,036	220,056	196,190	191,346
Administration	76,937	73,501	109,636	109,000	90,475
Planning Operations	-	-	-	-	-
Capital Expenditures	26,710	17,243	30,000	18,030	20,000
Total Operating Budget	279,703	232,780	359,692	323,220	301,821
Transfers Out	15,000	15,000	15,000	15,000	-
Total Expenditures	294,703	247,780	374,692	338,220	301,821
ENDING FUND BALANCE:	154,289	197,444	46,065	87,458	35,150
Notes for Street Fund: surplus of boom truck					
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 CAPITAL EQUIPMENT FUND

The Napavine City Council established the Street Capital Equipment Fund by Ordinance 588 to reserve funds for capital equipment needs. The city establishes a priority list for future use. The Capital Facilities Plan establishes all future needs of the city which is updated annually. The resources for this fund will be transfers from the Street Operating Fund.

2025- Street Cap Equipment Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	31,000	44,787	31,000	17,026	24,813
REVENUES					
Transfers In	15,000	15,000	15,000	18,333	15,000
Total Revenues	15,000	15,000	15,000	18,333	15,000
Total Resources	46,000	59,787	46,000	35,359	39,813
EXPENDITURES					
Capital Equipment	59,786	42,761	-	10,546	33,333
Total Expenditures	59,786	42,761	-	10,546	33,333
ENDING FUND BALANCE:	(13,786)	17,026	46,000	24,813	6,480
Capital Equipment Striper and Sweeper split with Water and Sewer					

STREET IMPROVEMENT FUND

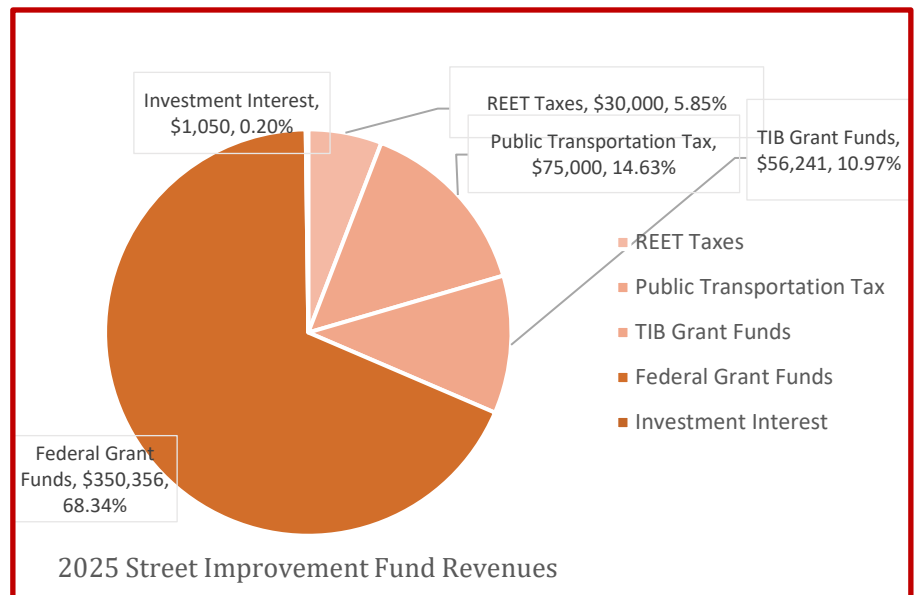
This fund is used to account for one half of the first quarter percent real estate excise tax (REET) authorized under RCW 82.46.010 (2) and special grants that are legally restricted to the construction or maintenance of state highways within the City's boundaries. These proceeds were required to be used "solely for financing capital projects specified in a Capital Facilities Plan element of a Comprehensive Plan."

The city established a Transportation Benefit District (TBD) with Ordinance No 645 on February 28, 2023 to fund transportation improvements that preserve, maintain, and operate the existing transportation infrastructure of the City, consistent with the requirements of Chapter 36.73 RCW.

The city has established a process for retainage bonds or aka performance bonds to developers to allow them to complete their project enough to obtain occupancy rights without delay due to the shortage and delay in streetlights availability.

STREET IMPROVEMENT REVENUES

- Real Estate Excise Tax
- Intergovernmental Grants
- Investment Interest
- Retainage/Performance Bonds
- Transfers In



2025 - Street Improvement Fund Summary

Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	402,160	274,184	402,160	1,656,540	455,744
REET Taxes	35,000	26,363	35,000	20,000	30,000
TIB Grant Funds	3,883,455	3,973,235	420,000	441,479	56,241
Federal Grant Funds				6,000	350,356
Miscellaneous Revenue	20,090	68	50	900	1,050
Public Transportation Tax		27,785	72,000	74,406	75,000
Non Revenues (Retainage/Performance Bonds)	46,845	135,390			-
TOTAL REVENUE	3,985,390	4,162,841	527,050	542,785	512,647
Transfers In	2,000	-	-	-	-
Total Revenue & Transfers	3,987,390	4,162,841	527,050	542,785	512,647
Total Resources	4,389,550	4,437,025	929,210	2,199,325	968,391
EXPENDITURES:					
Engineering	186,225	185,722	30,500	43,975	30,000
Advertising Professional Services	1,017	1,017	1,000	1,974	1,000
Street Improvements	2,591,946	2,591,945	488,029	174,166	407,097
Engineering Sidewalks	-	-	-	-	-
Safe Routes Sidewalk 4th Ave NE	-	-	-	-	-
Street Lighting Improvements	61,785	1,800	10,000	129	10,000
Refund on Retainage	1,032,277	-	-	1,523,337	-
Transfer Out					15,000
Total Expenditures	3,873,250	2,780,484	529,529	1,743,581	463,097
ENDING FUND BALANCE:	516,300	1,656,541	399,681	455,744	505,294
Restricted Revenues: Developers Agreements: Taco Bell \$15,990 and Rognlins \$135,390					

CRIMINAL JUSTICE FUNDS

The Criminal Justice Fund was established in 2016 to simplify the tracking of the restricted criminal justice funds in their use by the Revised Code of Washington.

There are two separate criminal justice distributions for cities, created by RCW 82.14.320 and 82.14.330. Each program originally (in state fiscal year 2000) appropriated a total of \$4.6 million, to be increased each July by the “fiscal growth factor” set forth in RCW 43.135.025.

Criminal justice funds created by RCW 82.14.330 have four different components for distribution:

- **Population:** 16%, is distributed to all cities and towns on a per capita basis, with each city receiving a minimum of \$1,000.
- **Special Programs:** 54%, or \$7,404,025, is distributed to all cities and towns on a strictly per capita basis to be used for innovative law enforcement strategies, programs to help at-risk children or child abuse victims, and programs to reduce the level of domestic violence or to provide counseling for domestic violence victims. While these funds must be spent in these specific areas, there is no requirement for how much must be spent in each area. The city’s entire distribution could be spent in only one of these areas if the city wishes.
- **Contracted Services:** 10%, or \$1,371,116, goes to cities that contract with another governmental agency for the majority of their law enforcement services. Cities that qualify for this distribution must notify the Department of Commerce by **November 30, 2024**, to receive 2025 distributions. Cities are responsible for notifying Commerce of any changes regarding these contractual relationships. However, any cities that are added to or removed from this list will only impact distributions for the next calendar year, and no adjustments will be made retroactively.
- **Violent Crime:** 20%, or \$2,742,232, goes to cities with a three-year average violent crime rate (per 1,000 population) above 150% of the three-year statewide average. No city may receive more than \$1.00 per capita.

The city also receives 1% sales tax for Local Criminal Justice which may be used for criminal justice purposes as law enforcement deems necessary.

City Criminal Justice - Population	
Eligible jurisdictions	All cities and towns
Estimated 2025 distribution	\$0.40 per capita; minimum distribution of \$1,000 per city/town, which is factored into MRSC calculations.
Payment Received	Quarterly at the end of January, April, July, and October
Revenue must be used for	Criminal justice purposes; may temporarily replace or supplant existing criminal justice funding through December 31, 2025.

City Criminal Justice – Special Programs	
Eligible jurisdictions	All cities and towns
Estimated 2022 distribution	\$1.40 per capita;
Payment Received	Quarterly at the end of January, April, July, and October
Revenue must be used for	Innovative law enforcement strategies, programs for child abuse victims/at-risk children, and/or domestic violence programs

2025 - Criminal Justice Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	99,922	54,592	99,922	52,698	46,038
Taxes:					
Local Criminal Justice	48,000	47,232	48,000	48,000	48,000
Total Taxes	48,000	47,232	48,000	48,000	48,000
State Shared Revenues:					
CJ LoPop	1,000	1,000	1,000	1,000	1,000
CJ Special Programs	2,483	2,496	2,693	2,693	2,856
CJ DUI & Other Assistance	275	135	275	275	275
Total Intergovernmental Revenues	3,758	3,631	3,968	3,968	4,131
Miscellaneous Revenue-Sale Surplus	-	45,015	-	21,653	5,000
TOTAL REVENUES	51,758	95,878	51,968	73,621	57,131
Total Resources	151,680	150,470	151,890	126,319	103,169
EXPENDITURES					
Police Administration	-	-	-	-	-
Police Operations	23,000	78	23,000	5,000	23,000
Crime Prevention	8,500	10,103	8,500	10,500	8,500
Training	1,500	-	1,500	-	1,500
Traffic Policing	4,645	6,389	37,645	1,000	4,645
Capital Equipment	70,000	81,202	60,000	63,781	-
TOTAL EXPENDITURES	107,645	97,772	130,645	80,281	37,645
Transfers Out	-	-	-	-	-
TOTAL APPROPRIATIONS	107,645	97,772	130,645	80,281	37,645
ENDING FUND BALANCE:	44,035	52,698	21,245	46,038	65,524

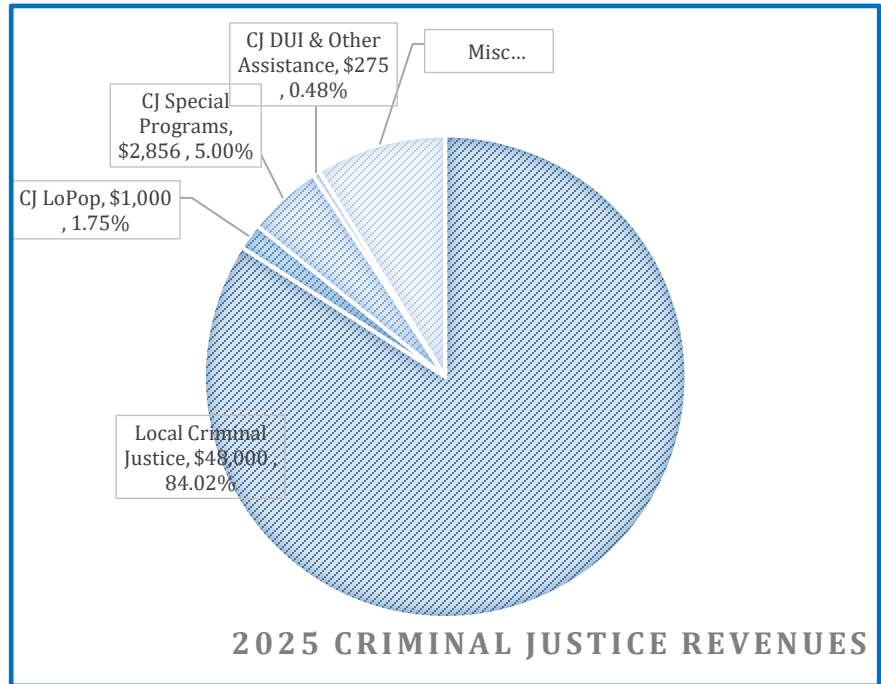
CRIMINAL JUSTICE REVENUES

Taxes

- Local Criminal Justice Sales Tax

Intergovernmental Revenue

- Lo-Pop
- Special Programs DUI



LOCAL FISCAL RECOVERY FUND

On 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 was notified by the Washington State Office of Financial Management that its share of the Fund for Nonentitlement Units of Local Government (NEUs) will be approximately \$558,575, where funds will be distributed in two equal payments, occurring in 2021 and 2022, to be distributed through the State of Washington.

The city may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021, and ends of December 31, 2024, and that award funds for the financial obligations incurred by December 31, 2024, must be expended by December 31, 2026. Any funds not used must be returned to Treasury as part of the award closeout process pursuant to 2 C.F.R. 200.344(D). Costs sharing or matching funds are not required to be provided by the Recipient (City of Napavine). The funds may be used to make necessary investments in water, sewer, or broadband infrastructure. Any purchase of equipment or real property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D. Equipment and real property acquired under this program must be used for the originally authorized purpose.

2025- LOCAL FISCAL RECOVERY FUND SUMMARY					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	279,561	417,634	-	179,350	-
Intergovernmental Revenues					
COVID-19 ARPA Fiscal Recovery	279,290	279,561	-	-	-
Total Intergovernmental Revenues	279,290	279,561	-	-	-
Total Local Fiscal Recovery Fund	279,290	279,561	-	-	-
Total Resources	558,851	697,195	-	179,350	-
EXPENDITURES					
Capital Equipment/City Hall	148,208	148,151	-	102,000	-
Water/CD Salary Benefits	68,025	67,882	-		-
Water Infrastructure Improvement	22,251	22,251	35,000	36,424	-
Sewer Infrastructure Improvement	38,038	-	20,000	40,926	-
Total Capital Expenditures	276,522	238,284	55,000	179,350	-
ENDING FUND BALANCE:	282,329	458,911	(55,000)	-	-

CAPITAL PROJECT FUND TYPES

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

PROJECT PLANNING FUND

EHB 1219 affects the use of revenues for the “second quarter percent” real estate excise taxes (“REET 2”), which may only be imposed by cities and counties fully planning under the Growth Management Act. The bill amends RCW 82.46.035 (REET 2) and RCW 82.46.037 (REET 2-Maintenance) by removing the “housing for the homeless” previously placed in RCW 82.46.037(1)(b), expanding the definition, and placing it within RCW 82.46.035(5). There will now be three distinct groups of capital projects within subsection (5) of the REET 2 statute.

The most significant change to the statute is the inclusion of subsection (c), which adds homelessness and affordable housing projects, and while there are no changes to the original definition of capital projects provided in the REET 2 statute (RCW 82.46.035), it’s interesting to note the separation of this definition into categories between transportation, water, storm and sewer infrastructure, and parks. Here are the three new subsections for REET 2 allowed projects:

- RCW 82.46.035(5)(a): 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.
- RCW 82.46.035(5)(b): Planning, construction, reconstruction, repair, rehabilitation, or improvement of parks; and
- RCW 82.46.035(5)(c): Until January 1, 2026, planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of facilities for those experiencing homelessness and affordable housing projects.

Additionally, the bill adds subsections (6) and (7), which provide some limitations and reporting requirements for the use of REET 2 monies for affordable housing and homelessness projects as defined in subsection (5)(c). These new subsections are essentially the same requirements that were previously stated in RCW 82.46.037. In summary, these new subsections require:

- A county or city may use the greater of \$100,000 or 25% of available funds, but not to exceed \$1 million, for capital projects as defined in subsection (5)(c)” (i.e. affordable housing and homelessness projects).
- The limits do not apply to any county or city that used revenue under this section for the acquisition, construction, improvement, or rehabilitation of facilities to provide housing for the homeless prior to June 30, 2019.

- A county or city using funds for uses in subsection (5)(c) must document in its capital facilities plan (RCW 36.70A.070(3)) that it has funds during the next two years for capital projects in subsection (5)(a) of this section (see above).

2025 - Project Planning Summary

Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	281,528	356,417	281,528	410,650	496,250
REVENUES					
REET Taxes	70,000	52,727	70,000	35,000	60,000
Grant- Commerce			-	50,000	50,000
Investment Interest	150	1,507	150	600	1,800
Total Revenue	70,150	54,234	70,150	85,600	111,800
Total Resources	351,678	410,651	351,678	496,250	608,050
EXPENDITURES:					
Planning	30,000	-	25,000	-	50,100
Economic Development	50,000	-	50,000	-	35,000
Total Expenditures	80,000	-	75,000	-	85,100
ENDING FUND BALANCE:	271,678	410,651	276,678	496,250	522,950

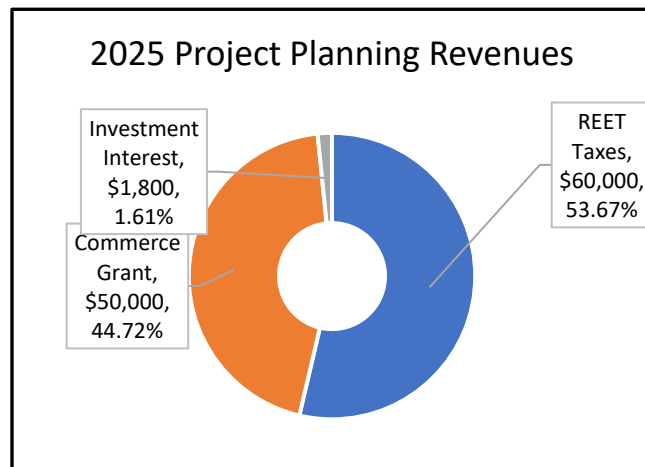
PROJECT PLANNING REVENUES

Real Estate Excise Tax

Investment Interest

Grant Funding – Climate Control

GMA Update



PROPRIETARY FUND TYPES

Proprietary funds are used to account for a government's business-type activities.

ENTERPRISE FUNDS

Enterprise funds account for resources that are supported with user fees for goods or services, such as water service, wastewater (sewer) service, which provides a service to customers.

WATER FUND

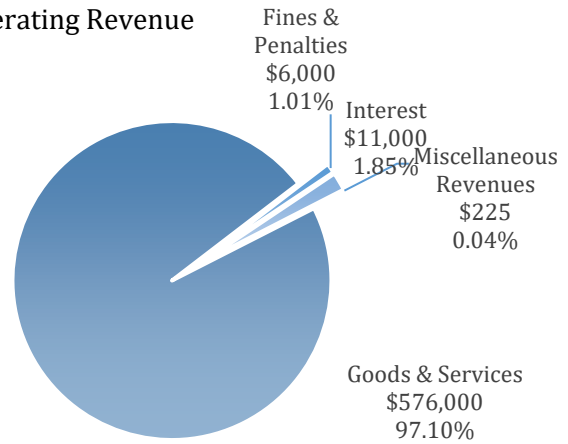
This fund is used to account for the operations of the City's water utility.

WATER FUND REVENUES

- **Goods & Services:**
 - Water Demand base rates increased \$1 per month, effective date of January 1, 2022, which had not increased in 11 years.
 - A Senior Citizen and Disabled Citizen discount is 50% off the demand rate.
 - Water Connection Fees (fee increases for 2025; 50% of connection fee is recorded in the Water Fund and 50% in the Water System Improvement Fund)
 - The city adopted Resolution 2024-12-155 establishing all rates to include connections. Per RCW 36.70A.681 an ADU could not be more than half the price of a regular connection plus the infrastructure fee.

- **Fines & Penalties:**
 - Late Fees - 10% of balance owed as of the last day of the billing month with a minimum fee of \$5.00. Fee is based on the balance due for the water service.
 - Shut off Fees \$25.00 with a turn on fee of \$10 for nonpayment on account and \$10 turn on fee for customer request
 - Other Fees (Provide landlord with copies of tenant's utility bill & any other non-usage fees)
 - Miscellaneous Revenue:
 - Investment Interest
 - Miscellaneous Revenue

2025 Water Operating Revenue



2025 - Water Operating Fund Summary

Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	869,841	891,975	869,841	931,500	838,342
Revenues					
Intergovernmental Resources	-	-	-	-	-
Goods and Services	488,600	544,101	537,000	540,334	561,000
Fines & Penalties	10,000	6,687	8,000	4,587	6,000
Miscellaneous Revenues	595	9,988	525	10,500	11,225
Non Revenues	-	-			-
Total Revenues	499,195	560,776	545,525	555,421	578,225
Total Resources	1,369,036	1,452,751	1,415,366	1,486,921	1,416,567
EXPENDITURES					
Administration	479,001	368,433	618,564	452,094	494,442
Engineering	-	-	-	-	-
Maintenance	25,100	21,163	42,100	32,500	27,100
Utility Operating Expenditures	78,225	77,093	122,375	111,275	105,200
Non-Expenditures			-	-	-
Total Enterprise Expenses	582,326	466,689	783,039	595,869	626,742
LONG-TERM DEBT:					
USDA - Water Reservoir	22,710	22,710	22,710	22,710	22,710
Dept of Ecology-Stormwater Study	2,420	-	-	-	-
Total Debt	25,130	22,710	22,710	22,710	22,710
Capital Expenditures	15,000	1,853	-	-	-
Total Operating Budget	622,456	491,252	805,749	618,579	649,452
Transfers Out	30,000	30,000	30,000	30,000	30,000
Total Expenditures	652,456	521,252	835,749	648,579	679,452
ENDING FUND BALANCE:	716,580	931,499	579,617	838,342	737,115

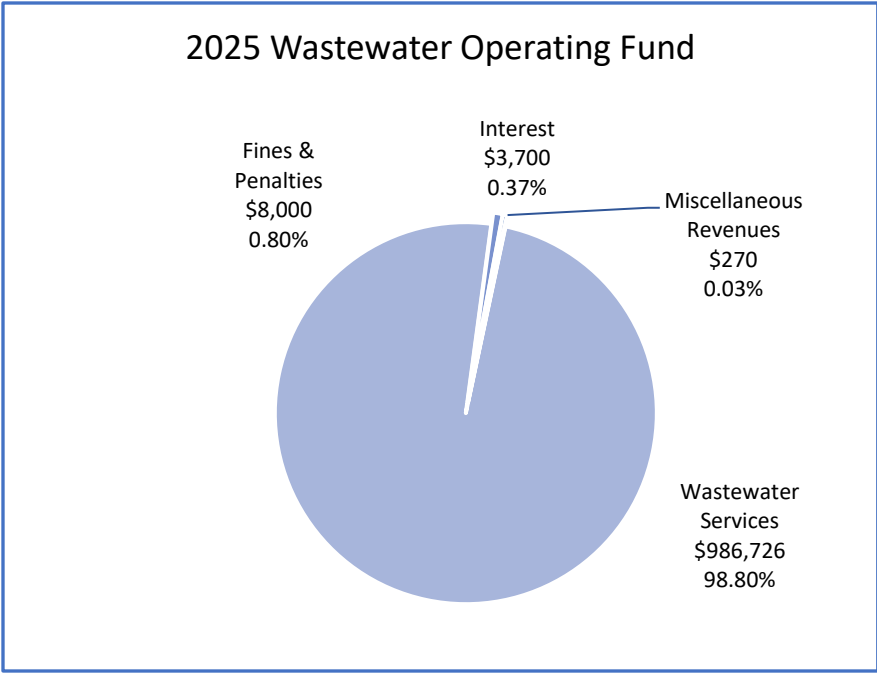
WASTEWATER FUND

This fund is used to account for the operations of the City's wastewater (sewer) utility.

WASTEWATER FUND REVENUE

- Goods & Services:
- Wastewater Service Demand rates are \$61 per month and the consumption rate for customers using 0-3,499 CF is \$4.50 per 100 CF and customers using greater than 3,500 CF is \$5.00 per 100 CF. A senior citizen rate was established for those that meet the criteria of an age and income bracket.

- Wastewater connection Fee 50% of connection fee is receipted into the Wastewater Fund and 50% in the Wastewater System Improvement Fund
- The city adopted Resolution 24-12-155 for all fees and connections to the wastewater system
- **Fines & Penalties:**
 - Late Fees - 10% of balance owed as of the last day of the billing month with a minimum fee of \$5.00. Fee is based on the balance due for the water service.
 - Shut off Fees \$25.00 with a turn on fee of \$10 for nonpayment on account and \$10 turn on fee for customer request
 - Other Fees (Provide landlord with copies of tenant’s utility bill & any other non-usage fees)
- **Miscellaneous Revenue:**
 - Investment Interest
 - Miscellaneous Revenue



2025 - Wastewater Operating Fund Summary

Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	839,662	529,864	839,662	1,261,788	1,205,885
REVENUES					
Intergovernmental Revenues	-	-	-	-	-
Goods and Services	834,950	906,719	912,100	896,632	929,750
Fines & Penalties	10,000	9,618	10,000	7,186	8,000
Miscellaneous Revenues	470	1,713	470	5,500	3,970
Non Revenue	-	-	-	-	-
Total Revenue	845,420	918,050	922,570	909,318	941,720
Total Resources	1,685,082	1,447,914	1,762,232	2,171,106	2,147,605
EXPENDITURES					
Administration	369,578	361,850	458,616	457,290	477,797
Engineering	1,000	-	5,000	-	1,000
Maintenance	13,500	5,448	15,000	6,800	15,000
Utility Operating Expenditures	193,441	173,398	227,299	207,089	250,281
Non Expenditures			-	-	-
Total Operating Expenses	577,519	540,696	705,915	671,179	744,078
LONG-TERM DEBT:					
PPWTF -Rush Rd Force Main	56,565	56,561	56,007	56,007	-
12% Regional Wastewater Plant	208,035	208,034	208,035	208,035	208,035
Total Debt	264,600	264,595	264,042	264,042	208,035
Capital Expenditures	4,500	1,853	0	-	-
Total Operating Budget	846,619	807,144	969,957	935,221	952,113
Transfers Out	30,000	30,000	30,000	30,000	30,000
Total Expenditures	876,619	837,144	999,957	965,221	982,113
ENDING FUND BALANCE:	808,463	610,770	762,275	1,205,885	1,165,492

USDA BOND RESERVE FUND

This fund is used to account for the reserved amount required by USDA-Rural Development for the loan the City obtained in 1999 for the Reservoir Capital Project. The balance of this account must equal a one-year payment in the amount of \$22,710. The funds in this account must remain for the life of the loan, which is anticipated to mature in 2039.

2025 - USDA Bond Reserve Fund					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
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

This fund is used to account for utility deposits placed with the City by utility customers, which are not funds that belong to the City. Ordinance 520 established the “customer” and/or “user” as the “property owner” and the responsible party for the utility billing on all properties, which was adopted on April 23, 2013. On April 23, 2013, the City Council eliminated the requirement of utility deposits with Ordinance 521 and the current deposits held by the city will remain until such time as the utility account is closed.

2025- Water Deposit Trust Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	7,615	5,614	7,615	5,114	4,614
Ordinance 521 on 4/23/13 suspended deposits					
REVENUES					
Utility Deposits	-	-	-	-	-
Total Revenues	-	-	-	-	-
Total Resources	7,615	5,614	7,615	5,114	4,614
EXPENDITURES					
Refunds	500	500	500	500	500
Transfers	2,000	0	2,000	-	2,000
Total Expenditures	2,500	500	2,500	500	2,500
ENDING FUND BALANCE:	5,115	5,114	5,115	4,614	2,114

PROPRIETARY CAPITAL FUNDS

These funds account for capital projects to upgrade the water system, referred to as Water System Improvement Fund and the wastewater system referred to as the Wastewater System Improvement Fund.

WATER SYSTEM IMPROVEMENT FUND

This fund is to account for capital expenditures to upgrade the water system, which funds are supported from 50% of connection fees for new connections to the water system and an infrastructure fee of \$1,000 per connection and transfers from the Water Fund.

2025 - Water System Improvement Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	503,117	554,408	503,117	651,018	681,158
REVENUES					
<i>Miscellaneous Revenues:</i>					
Investment Interest	115	2,784	115	8,300	7,500
Water Connection Fees	12,950	15,770	22,300	4,840	27,750
Water Infrastructure	6,000	80,000	20,000	2,000	15,000
Total Miscellaneous Revenue	19,065	98,554	42,415	15,140	50,250
Non Revenues	-	-	150,000	-	150,000
Total Revenues	19,065	98,554	192,415	15,140	200,250
Transfers In	15,000	15,000	15,000	15,000	15,000
Total Revenues & Transfers	34,065	113,554	207,415	30,140	215,250
Total Resources	537,182	667,962	710,532	681,158	896,408
EXPENDITURES					
Non Expenditures	-	-	-		
<i>Capital Expenditures:</i>					
Well #6 Supplies	-	-	-		-
Well #6 Treatment Equipment	-	-	-		-
Engineering Services	-	-			
Misc. Professional Services	-	-			
Land & Land Improvements	-	-			
Water Rights Purchase	-	-		-	-
Water System Improvements	65,000	16,944	65,000	-	215,000
Capital Equipment	-	-	-	-	-
Capital Leases					
Total Capital Expenditures	65,000	16,944	65,000	-	215,000
Total Expenditures	65,000	16,944	65,000	-	215,000
ENDING FUND BALANCE:	472,182	651,018	645,532	681,158	681,408
<i>\$70,000 pd upfront by Rognlins for water infrastructure fee</i>					

Due to PFAS in the water system and 2 wells taken off the system the city will explore other options that may include drilling new wells.

LID 2011-1 REDEMPTION FUND

This fund accounts for the loan repayment established through a LID (Local Improvement District). Property owners' assessments are based on buildable square footage of land (wetlands and stream buffers removed) with the property owners paying back 50% of the project cost (since WSDOH/Commerce made 50% of the loan forgivable, basically a 50% grant). The project included installing water main, equipping a well, constructing a booster pump station and a water storage reservoir. The total project cost was \$2,832,000, resulting in a loan repayment of \$1,416,000 at a 1% interest rate over a 20-year period. The ninth installment of assessments on the assessment roll were mailed out in December 2024. The City Treasurer's notice was for an annual payment consisting of the annual assessment on the property plus a 1% interest on the unpaid balance due. Any assessment not paid annually is subject to a 10% late penalty and after two years delinquent is subject to foreclosure. Annually thereafter each succeeding installment shall become due and payable in a 30-day period of November/December.

2025 - LID 2011-1 Bond Redempt Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	502,515	647,426	502,515	608,176	597,922
REVENUES					
Fines & Penalties	2,225	-	100	-	100
Investment Interest	1,850	1,593	1,850	1,800	2,500
Accrued Interest	-	-	-	2,206	
Gains on Bonds	-	30	-	-	
Assessment Interest	4,675	2,357	4,675	4,675	2,500
Special Assessments	182,370	36,416	150,000	60,000	40,000
Total Revenues	191,120	40,396	156,625	68,681	45,100
Total Resources	693,635	687,822	659,140	676,857	643,022
EXPENDITURES					
Reimburse Hamilton Walnut Shade	-	-	-	-	-
Debt Redemption	71,115	71,113	71,113	71,113	71,113
Interest	9,250	8,534	7,823	7,822	7,112
Total Expenditures	80,365	79,647	78,936	78,935	78,225
ENDING FUND BALANCE:	613,270	608,175	580,204	597,922	564,797

WATER CAPITAL EQUIPMENT FUND

The Napavine City Council established the Water Capital Equipment Fund by Ordinance 588 to reserve funds for capital equipment needs. The city will establish a priority list for future use. The Capital Facilities Plan will establish all future needs of the city which is updated annually which is due every August. The resources for this fund will be transfers from the Water Operating Fund.

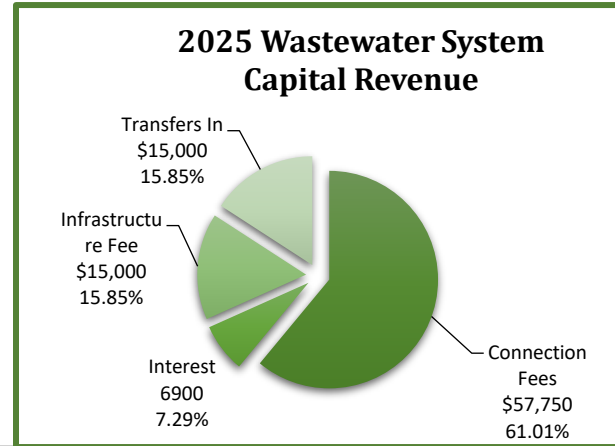
2025 - Water Capital Equip Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	31,000	44,787	31,000	17,026	21,480
REVENUES					
Transfers In	15,000	15,000	15,000	15,000	15,000
Total Revenues	15,000	15,000	15,000	15,000	15,000
Total Resources	46,000	59,787	46,000	32,026	36,480
EXPENDITURES					
Capital Equipment	59,786	42,761	-	10,546	-
Total Expenditures	59,786	42,761	-	10,546	-
ENDING FUND BALANCE:	17,214	61,813	46,000	21,480	36,480

WASTEWATER SYSTEM IMPROVEMENT FUND

This fund accounts for the capital expenditures to upgrade the wastewater system, which funds are supported from 50% of connection fees for new connections to the wastewater system and an infrastructure fee of \$1,000 per connection.

WASTEWATER SYSTEM IMPROVEMENT REVENUE

- Capital Contributions
 - Connection Fees
 - Infrastructure Fees
- Miscellaneous Revenue
 - Investment Interest
- Transfers In



2025 - Wastewater System Improvement Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	609,507	657,861	609,507	663,088	614,938
REVENUES					
Investment Interest	100	2,013	100	8,000	6,900
Wastewater Connection Fees	19,950	15,820	27,100	2,850	42,750
Infrastructure Fee	6,000	7,000	20,000	1,000	15,000
.09 Grant	109,290	20,390	1,700,000	250,000	1,000,000
Total Revenue	135,340	45,223	1,747,200	261,850	1,064,650
Transfers In	15,000	15,000	15,000	15,000	15,000
Total Revenues & Transfers	150,340	60,223	1,762,200	276,850	1,079,650
Total Resources	759,847	718,084	2,371,707	939,938	1,694,588
EXPENDITURES					
Pumpstation Equipment					
Professional Services	68,240	55,047	30,000	140,000	30,000
Wastewater Improve Projects	-	-	1,700,000	185,000	1,000,000
Capital Equipment Purchases	-	-	-	-	-
Total Expenditures	68,240	55,047	1,730,000	325,000	1,030,000
ENDING FUND BALANCE:	691,607	663,037	641,707	614,938	664,588

SEWER CAPITAL EQUIPMENT FUND

The Napavine City Council established the Sewer Capital Equipment Fund by Ordinance 588 to reserve funds for capital equipment needs. The city will establish a priority list for future use. The Capital Facilities Plan will establish all future needs of the city which is updated annually which is due every August. The resources for this fund will be transfers from the Wastewater Operating Fund.

2025 - Sewer Capital Equip Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
Beginning Cash & Investments	31,000	44,787	31,000	17,026	24,813
REVENUES					
Transfers In	15,000	15,000	15,000	18,333	15,000
Total Revenues	15,000	15,000	15,000	18,333	15,000
Total Resources	46,000	59,787	46,000	35,359	39,813
EXPENDITURES					
Capital Equipment	61,000	42,761	-	10,546	33,333
Total Expenditures	61,000	42,761	-	10,546	33,333
ENDING FUND BALANCE:	16,000	61,813	46,000	24,813	6,480

INTERNAL SERVICE FUNDS

Internal Service Funds may be used to report any activity that provides goods or services to other funds, departments or agencies of the government, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity.

The city's unemployment expenses are on a cost-reimbursement basis; therefore, the fund was changed to an internal service fund. This fund accounts for the accumulation of resources for unemployment compensation to qualified employees terminated from employment. The city is self-insured for unemployment benefits.

UNEMPLOYMENT COMPENSATION

2025 - Unemployment Comp Fund Summary					
Description	Budget 2023	Actual 2023	Budget 2024	Est Y/E 2024	Budget 2025
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	34,000		34,000		34,000
Total Expenditures	34,000	-	34,000	-	34,000
ENDING FUND BALANCE:	836	34,836	836	34,836	836

FIDUCIARY FUND TYPES

Fiduciary Funds are resources that are held by a government for the benefit of others. If activity is determined to be fiduciary, the funds should be reviewed for trust arrangements and equivalents. The three criteria for determining if a fiduciary activity is a trust are:

- 1) The government itself is not a beneficiary
- 2) Dedicated to providing benefits in accordance with the benefit terms
- 3) Legally protected from the government's creditors

Fiduciary Funds should be used to account for assets held by a government in a trustee capacity or as a custodian for individuals, private organizations, other governmental units, and/or other funds. These include (a) investment trust funds, (b) pension (and other employee benefit) trust funds, (c) private-purpose trust funds, and (d) custodial funds.

CUSTODIAL FUNDS

Custodial Funds should be used to report all fiduciary activities that are **not** required to be reported in pension (and other employee benefit) trust funds, investment trust funds or private purpose trust funds. Custodial funds are required to be used by business-type activities and enterprise funds, except when the resources will normally be held for less than ninety (90) days.

AGENCY FUNDS

The City Agency Fund –is used to report resources held by the government in a purely custodial capacity (assets and liabilities). Agency funds typically involve only the receipts, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. This fund also accounts for state share of the court fines, and crime victim court fines that is remitted to Lewis County Treasurer, building permit fees, concealed pistol license, state sales tax and leasehold excise tax and Community Park Deposit fund.

MUNICIPAL COURT TRUST FUND

Municipal Court Trust Fund - this fund is used primarily to financially account for municipal court transactions, which are non-revenue and non-expenditure type transactions.

DEBT SCHEDULE

SCHEDULE OF LONG TERM DEBT									
2025 BUDGET									
Loan/Year & Project/Fund#/Interest Rate	Original Loan Amt	Bal 1/1/2024	Payments 2024	2025	2026	2027	2028	2029- 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	923,126	59,830	59,830	59,830	59,830	59,830	623,976	2049
Total General Fund Loans	1,125,000	923,126	59,830	59,830	59,830	59,830	59,830	623,976	
Criminal Justice Fund									
		-	-	-	-	-	-	-	
Total Criminal Justice Fund	-	-	-	-	-	-	-	-	
Water Fund									
DOH 10-952-006 Rush Rd LID 2011-1/1%	2,832,000	829,169	78,935	78,224	77,513	76,802	76,091	441,604	2034
USDA -RD-1999 - 350,000 Gal Reservoir/401/3.25%	500,000	281,522	22,710	22,710	22,710	22,710	22,710	167,972	2039
Total Water Fund Loans	500,000	1,110,691	101,645	100,934	100,223	99,512	98,801	609,576	
Wastewater Fund									
PWTF Loan/2004 - Rush Rd Force Main/406/1%	1,067,080	56,007	56,007	-	-	-	-	-	2024
City of Chehalis/2008 - 12% Regional Wastewater Plant/406/0.5%	4,160,675	832,135	208,034	208,034	208,034	208,034	-	-	2027
Total Wastewater Loans	5,227,755	888,142	264,041	208,034	208,034	208,034	-	-	
Grand Total City Debt	6,852,755	2,921,959	425,516	368,798	368,087	367,376	158,631	1,233,552	

SCHEDULE OF TRANSFERS

CITY OF NAPA VINE			
2025 BUDGET			
SCHEDULE OF TRANSFERS			
TRANSFERS IN	AMOUNT	TRANSFERS OUT	AMOUNT
General Fund	-	General Fund	7,000
General Governmt Capital Equipment	-	Street Fund	-
Street Fund	-	Criminal Justice Fund	-
Street Capital Equipment Fund	15,000	Water Fund	30,000
Street Improvement Fund	-	Wastewater Fund	30,000
Water System Improvement Fund	15,000	Street Improvement Fund	15000
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	7,000		
Total Transfers In	82,000	Total Transfers Out	82,000
Recap by Fund:			
General Gov Capital Equipmnt	-	General Fund	7,000
Street Fund	-		-
Street Improvement Fund	-		
Leoff I Retiree Trust Fund	7,000		
General Fund		Criminal Justice Fund	
Street Fund	-	Street Fund	-
Street Capital Equipment Fund	15,000	Street Improvement Fund	15,000
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	82,000		82,000

SALARY SCHEDULE

The salary and hourly amounts include a 6% Wage increase for all employees in the Teamsters bargaining unit that was effective on January 1, 2023. Non-union employee's salary received the same cost-of-living increases. Most city staff are budgeted at 40 hours per week, with one Community Development position at part-time hours.

2025 Salary Schedule						
Union Positions	Step A	Step B	Step C	Step D	Step E	FTE
Director of PW	5,907	6,127	6,495	6,846	7,316	1.0
Police Chief	8,549	8,762	8,982	9,206	9,436	1.0
Field Foreman	5,551	5,854	6,006	6,158	6,310	0.0
Police Sgt	5,887	5,790	6,147	6,625	7,398	1.0
Patrol Officer	5,119	5,337	5,666	6,107	6,433	2.0
Utility Worker	4,747	4,961	5,280	5,433	6,026	2.87
Deputy Clerk	4,747	4,961	5,280	5,433	6,026	0.0
Clerk Asst	4,112	4,277	4,513	4,846	5,108	1.0
Planner	5,196	5,551	5,703	6,006	6,310	0.0
Court Administrator	5,407	5,578	5,888	6,172	6,524	0.8
Court Clerk	4,284	4,449	4,685	5,018	5,284	0.0
Building Inspector	5,551	5,854	6,006	6,158	6,310	0.13
CSO/Parks/Maint	4,747	4,961	5,280	5,433	6,026	0.0
Police Clerk	4,275	4,449	4,685	5,018	5,280	0.0
Administrative Asst	4,275	4,463	4,663	4,873	5,096	0.0
Executive Assistant	4,747	4,961	5,280	5,433	6,026	2.0
						11.8
NON-UNION DEPARTMENT HEADS:	<u>SALARY</u>	<u>Longevity</u>	<u>Total</u>	<u>Hour rate</u>	<u>FTE</u>	
City Treasurer	\$ 7,722.38	\$ -	\$ 7,722.38	\$44.55	1.0	40 hrs wk
City Clerk	\$ 7,570.97	\$ 10.00	\$ 7,580.97	\$43.68	1	40 hrs wk
City Attorney				Contracted Hourly Rate		
Municipal Court Judge				Contracted (\$1,100 month)		
Union Positions:	<u>Salary</u>	<u>Longevity</u>	<u>Total</u>	<u>Hourly rate</u>	<u>FTE</u>	
Chief of Police	\$ 9,436.10	\$ 10.00	\$ 9,446.10	\$ 54.44	1.0	40 hrs wk
				\$ -		
Clerk Exec Assist - Step c/d	\$ 5,432.54	\$ -	\$ 5,432.54	\$ 31.34	1.0	40 hrs wk
Director of PW	\$ 7,315.89	\$ 160.00	\$ 7,475.89	\$ 42.21	1.0	40 hrs wk
Community Development Stipend	\$ 25,281.00		\$ 25,281.00			Included
Patrol Sgt Step E	\$ 7,397.82	\$ 40.00	\$ 7,437.82	\$ 42.68	1.0	40 hrs wk
Patrol Officer - E	\$ 6,432.89	\$ -	\$ 6,432.89	\$ 37.11	2.0	40 hrs wk
Patrol Officer - Step C/D	\$ 6,106.54	\$ -	\$ 6,106.54	\$ 35.23	1.0	40 hrs wk
Police Executive Asst Step E	\$ 6,026.43	\$ 60.00	\$ 6,086.43	\$ 34.77	1.0	40 hrs wk
Utility Worker #1 @ Step E	\$ 6,026.43	\$ 150.00	\$ 6,176.43	\$ 34.77	1.0	40 hrs wk
Utility Worker #2 @ Step e	\$ 6,026.43	\$ -	\$ 6,026.43	\$ 34.77	1.0	40 hrs wk
Utility Worker #3 -Step C	\$ 5,280.24		\$ 5,280.24	\$ 30.46	1.0	40 hrs wk
Court Administrator Step E	\$ 6,524.16	\$ -	\$ 6,524.16	\$ 37.64	1.0	32 hrs wk
Building Inspector - Step C/D	\$ 6,006.28	\$ -	\$ 6,006.28	\$ 34.65	1.0	40 hrs wk
CD Executive Assistant Step E	\$ 6,026.43	\$ 40.00	\$ 6,066.43	\$ 34.77	1.0	40 hrs wk
CD Admin Asst Step E	5,096		5,096	29.40	1.0	40 hrs wk

SALARY FUND ALLOCATION

City of Napavine										
Salary Allocation By Fund										
	2024					2025				
	Budget					Budget				
	General	Street	Water	Waste-water		General	Street	Water	Waste-water	
	Fund	Fund	Fund	Fund	Total	Fund	Fund	Fund	Fund	Total
NON-UNION POSITIONS	NON-UNION POSITIONS					NON-UNION POSITIONS				
City Clerk	35%	5%	30%	30%	100%	35.0%	5.0%	30.0%	30.0%	100.0%
City Clerk (Finance)	0%									
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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Deputy Clerk (Finance)						0.0%				
Clerk Exec Assistant (Clerk)	8.0%	0.0%	45.0%	45.0%	98.0%	8.0%	0.0%	45.0%	45.0%	
Clerk Exec Assistant (Finance)	2.0%	0.0%	0.0%	0.0%	2.0%	2.0%	0.0%	0.0%	0.0%	100.0%
Police Chief	100.0%				100.0%	100.0%				100.0%
Police Sgt	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	100.0%				100.0%	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	30.0%	10.0%	30.0%	30.0%	100.0%	30.0%	5.0%	32.5%	32.5%	100.0%
PW/CD Admin Asst		33.3%	33.3%	33.3%	99.9%		20.0%	40.0%	40.0%	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%	25.0%	37.5%	37.5%	100.0%
Utility Worker II	0.0%	33.0%	33.0%	34.0%	100.0%	0.0%	25.0%	37.5%	37.5%	100.0%
Utility Worker III		33.0%	33.0%	34.0%	100.0%		25.0%	37.5%	37.5%	100.0%
Building Ins/Utility Worker III	13.0%	20.0%	33.0%	33.0%	99.0%	13.0%	20.0%	33.0%	33.0%	99.0%

PRIORITY LIST

ADMINISTRATION & COMMUNITY DEVELOPMENT DEPARTMENTS

General Government									
Administrative Services									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	Total
Clerks Office									
Printer	Replace Existing	GF Equipment	\$ -						\$ -
Computers	Replace Existing	GF Equipment	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -			\$ 6,000.00
Court/Council/Planning									
Hearing impaired	New	ARPA	\$ 1,500.00	\$ -					\$ 1,500.00
Computers	Replace Existing	GF Equipment	-	-	\$ 3,500.00	\$ 3,500.00	-		\$ 7,000.00
Laptop	Replace Existing	GF Equipment	-	-	\$ 2,500.00	-			\$ 2,500.00
Tablets	Purchase New	GF Equipment	-	-	\$ 300.00	\$ 300.00	\$ 300.00		\$ 900.00
Scanner	Replace Existing	GF Equipment	-	-	-	\$ 1,000.00	-		\$ 1,000.00
Scanner	Purchase New	GF Equipment	-	-	-	-	\$ 1,000.00		\$ 1,000.00
Printers	Replace Existing	GF Equipment	-	-	\$ 750.00	\$ 750.00	-		\$ 1,500.00
Comp Plan Update	Update	General Fund	\$ 50,000.00	\$ -					\$ 50,000.00
Mayor's Office									
Laptop	Replace Existing	General Fund		\$ 2,000.00	\$ -	\$ -			\$ 2,000.00
TOTAL	Administrative Services		\$ 53,500.00	\$ 4,000.00	\$ 9,050.00	\$ 5,550.00			\$ 73,400.00

PARKS AND PUBLIC FACILITIES

Community Services									
PARKS AND PUBLIC FACILITIES									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	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
2" asphalt mat on walking paths									
West Side Park	Cont. Building Nature trails w/view stations & oxbows	Park Improvement Fund/Donations	15,500	-	-				15,500
Add Nature Walking Trails									
Mayme Shaddock/ West Side Park	Picnic Tables 10 @ \$800 ea	Parks Maint.	8,000						8,000
TOTAL - Park Facilities			23,500	8,300	26,000	-	-	-	57,800

PUBLIC FACILITIES (CITY HALL)

PUBLIC FACILITIES									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	TOTAL
City Hall		General Fund							
		Capital Equip	15,000	7,000	-				22,000
City Hall	Repaint Exterior	General Fund							
		Capital Equip		7,000					7,000
TOTAL - Public Facilities			15,000	14,000	-	-	-	-	29,000

POLICE DEPARTMENT

General Government									
POLICE DEPARTMENT									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	Total
Vehicle Laptops	Replace Vehicle Laptops	Criminal Justice Fund			-	30,000	-		30,000
Office Desktops	Replace Desktop computers	Criminal Justice Fund			20,000	-	-		20,000
Vehicle Purchase	Replace patrol vehicles as needed	Criminal Justice Fund	-	70,000	-	70,000	70,000		210,000
GE Tack (6) Bodycams					25,000				25,000
TOTAL	Police Department		-	70,000	45,000	100,000	70,000	-	285,000

PUBLIC WORKS – CAPITAL EQUIPMENT

PUBLIC WORKS									
CAPITAL EQUIPMENT									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	Total
Sweeper	New Equipment	Water/Sewer/S treet	90,000	-					90,000
Striper	New Equip	Water/Sewer/S treet	15,000						15,000
Pickup	Replace	Street Water, Sewer Capital		-	-		50,000		50,000
TOTAL	Public Works		105,000	-	-		50,000		155,000

PUBLIC WORKS – STREET SYSTEM

PUBLIC WORKS									
STREET SYSTEM									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	TOTAL
All Arterial Roads	Chip Seal & Restripe	TIB	-	-	-	-	-	140,000	140,000
Branch Ave	Sidewalk	TIB	-			140,000	-		140,000
WA 3rd to Woodard	Grind Reasphalt	TIB	-	-		-	250,000		250,000
Rush Rd Stella to Bridge	Grind Reasphalt	TIB Grant	410,000	-					410,000
Mill Road from Wash. to City Limits	Re-construction roadway	Dedicated Fund Grant/LID or Development				-	-	130,000	130,000
Birch	Chipseal	TIB	-			100,000		-	100,000
Rush Rd to Stella Bridge	Multipurpose	STIP Federal	356,000	2,700,000	-	-		-	3,056,000
	Grind Asphalt								
TOTAL - Street			766,000	2,700,000	-	240,000	250,000	270,000	4,226,000

PUBLIC WORKS – WATER SYSTEM

PUBLIC WORKS									
WATER SYSTEM									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	TOTAL
Reservoir #1 Tower	Resurface Interior & exterior of reservoir	Water Improvement Fund, Grants	250,000	250,000	-		-	-	500,000
Birch Reservoir	Paint	Water Operating Fund	-	6,000					6,000
Water System Plan		Water Improvement Fund	150,000						150,000
Move Well 3	Drill new Well	Improvement Fund/grant	300,000	1,600,000					1,900,000
Move Well #2	Drill New Well	Improvement Fund/grant	300,000	1,600,000					1,900,000
TOTAL - Water System			1,000,000	3,456,000	-	-	-	-	4,456,000

PUBLIC WORKS – WASTEWATER SYSTEM

PUBLIC WORKS									
SEWER SYSTEM									
PROJECT	DESCRIPTION	REVENUE SOURCE	2025	2026	2027	2028	2029	2030	TOTAL
Jefferson St Sewer Station	Reconstruction	LC EDC/.09 Funds & WW Improvement Fund/PWB	3,200,000	-					3,200,000
Rush Rd Sewer Station	Reconstruction	Wastewater System Improvement Fund						4,000,000	4,000,000
TOTAL - Sewer			3,200,000	-	-	-	-	4,000,000	7,200,000

DETAILED SALARY-BENEFIT SCHEDULE

Position	Salary	Longevity	Total	Certs	Ret'mt	Med/Dent	Medicare	L & I	Def Com	Accrual Liab	Total Benefits	Total
Municipal Court					9.53%	1,455.20	0.0145	0.21365		Term Liability		
Court Administrator-40 hrs Step E	78,289.92	-	78,289.92		7,461.03	17,462.40	1,200.45	444.39	3,600.00	4,500.00	34,668.28	112,958.20
Total Court	78,289.92	-	78,289.92		7,461.03	17,462.40	1,200.45	444.39	3,600.00	4,500.00	34,668.28	112,958.20
Treasurer's Office												
City-Treasurer - 40 hrs Step E	92,668.56	-	92,668.56		8,831.31	17,462.40	1,408.94	444.39	3,600.00	4,500.00	36,247.05	128,915.61
City Clerk - 40hrs Step E	90,851.64	120.00	90,971.64		8,669.60	17,462.40	1,384.34	444.39	3,600.00	4,500.00	36,060.73	127,032.37
Exec Assistant 40 hrs Step C/D	64,656.59	-	64,656.59		6,161.77	17,462.40	959.27	444.39	1,500.00	1,500.00	28,027.84	92,684.43
Overtime -	900.00	-	900.00		85.77	-	13.05	10.68	-	-	109.50	1,009.50
Total Finance & Administration	249,076.79	120.00	249,196.79		23,748.45	52,387.20	3,765.60	1,343.86	8,700.00	10,500.00	100,445.12	349,641.91
Police					0.0532			3.42145				
Chief - 40 hrs Step E	113,233.20	40.00	113,273.20		6,026.13	17,462.40	1,689.82	7,116.62	1,800.00	3,266.40	37,361.37	150,634.57
Sgt 1- 40 hrs Step E @ 37.98	88,773.84	310.00	89,083.84		4,739.26	17,462.40	1,328.85	7,116.62	-	2,560.80	33,207.92	122,291.76
Patrolman II - 40 hrs Step E	77,194.68		77,194.68		4,106.76	17,462.40	1,151.61	7,116.62	1,200.00	2,226.60	33,263.98	110,458.66
Patrolman III - 40 hrs Step E	77,194.68		77,194.68		4,106.76	17,462.40	1,151.61	7,116.62	1,200.00	2,226.60	33,263.98	110,458.66
Patrolman IV	77,194.68		77,194.68		4,106.76	17,462.40	1,119.32	7,116.62	1,200.00	-	31,005.10	108,199.78
Police OnCall Pay	3,500.00	-	3,500.00		-	-	50.75	-	-	-	50.75	3,550.75
Call Out & Overtime	20,000.00	-	20,000.00		1,064.00	-	290.00	1,478.07	-	-	2,832.07	22,832.07
Executive Asst 40 hrs Step E \$30.94	87,336.36	800.00	88,136.36		8,399.40	17,462.40	1,303.56	444.39	-	1,764.00	29,373.74	117,510.10
Total Police Dept.	544,427.44	1,150.00	545,577.44		32,549.06	104,774.40	8,085.52	37,505.54	5,400.00	12,044.40	200,358.92	745,936.36
Community Development								1.64915				
Director	25,281.00	-	25,281.00		2,409.28	-	366.57	857.56	-	-	3,633.41	28,914.41
Exec Assistant - 40 hrs Step E	72,317.16	570.00	72,887.16		6,946.15	17,462.40	1,088.76	444.39	1,800.00	2,200.00	29,941.70	102,828.86
Admin Asst	26,577.20		26,577.20		-	-	2,033.16	444.39	-	-	2,477.55	29,054.75
Inspector - Step B/C/D 5 hrs 13%	7,027.35		7,027.35		669.71	1,702.58	103.35	329.83	200.00	100.00	3,105.47	10,132.81
Total Community Development	131,202.71	570.00	131,772.71		10,025.13	19,164.98	3,591.84	2,076.17	2,000.00	2,300.00	39,158.13	170,930.84
Public Works								1.64915				
PW Director-40 hrs	87,790.68	2,010.00	89,800.68		8,558.00	17,462.40	1,367.36	3,430.23	1,800.00	4,500.00	37,118.00	126,918.68
Utility Worker I -Step E 40 hrs	72,317.16	1,860.00	75,977.16	1,800.00	7,412.16	17,462.40	1,193.02	3,430.23	3,600.00	4,500.00	37,597.81	115,374.97
Utility Worker II -Step E 40 hrs	72,317.16	-	72,317.16		6,891.83	17,462.40	1,068.90	3,430.23	1,800.00	1,400.00	32,053.36	104,370.52
utility Worker III	63,362.88		63,362.88		6,038.48	17,462.40	939.06	3,430.23	900.00	1,400.00	30,170.18	93,533.06
Utility Worker/Inspector III - Step C 35 hrs	47,029.17	-	47,029.17		4,481.88	11,394.22	696.42	2,308.81	1,000.00	1,000.00	20,881.33	67,910.50
Part time summer Help	6,900.00		6,900.00				527.85	659.66			1,187.51	8,087.51
Overtime	1,000.00	-	1,000.00		95.30	-	14.50	82.46		-	192.26	1,192.26
Oncall Pay (Weekends/Holidays)	9,105.00	-	9,105.00		867.71	-	132.02	-	-	-	999.73	10,104.73
Total Public Works	359,822.05	3,870.00	365,492.05	1,800.00	34,345.36	81,243.82	5,939.13	16,771.86	9,100.00	12,800.00	160,200.17	527,492.22
Grand Total	1,362,818.91	5,710.00	1,370,328.91	1,800.00	108,129.04	275,032.80	22,582.55	58,141.82	28,800.00	42,144.40	534,830.60	1,906,959.51

GLOSSARY OF TERMS

Account – A record of additions, deletions, and balances of individual assets, liabilities, equity, revenues, and expenses

Administrative Services Departments – Refers to organizational units or departments that primarily provide services to other departments or divisions. These include:

- **Legislative** – city council and its functions;
- **Financial Services** – the accounting, financial reporting, customer service, and treasury functions;
- **Personnel Services** – provides centralized personnel services to all city operations;
- **Administrative Services** – provides supervision of financial services and personnel services as well as budget, fiscal planning, tax and license, data processing, risk management, and other general administrative services;
- **Civil Service** – the independent panel that works with personnel/ hiring issues for the Public safety departments.

Adopted Budget – Appropriations adopted by the governing body which forms the fiscal plan for the budget period.

Agency Fund – A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another

Allocate – To divide a lump-sum appropriation which is designed for expenditure by specific organization units and/or for specific purposes, activities, or objects.

Annual/Biennial Appropriated Budget – A fixed budget adopted for the government’s fiscal period. The appropriated budget was traditionally used to determine a government’s property tax levy, and a ceiling on expenditures was made absolute so that the expenditures of a government unit would not exceed its revenues. This budget was also historically a balanced budget, estimated revenues equaling appropriations. The appropriated budget is still used to set tax levies and some budget statutes still require balanced budgets, but it is more generally used to authorize a specific amount of expenditures regardless of whether estimated resources meet or exceed that amount. Appropriated budgets are required by statute in cities (Chapter 35.32A RCW, Chapter 35.33 RCW and Chapter 35A.33 RCW), counties (Chapter 36.40 RCW), and most other local governments in Washington State. These budgets are also called legal budgets, adopted budgets, or formal budgets. The appropriated budgets should be adopted by ordinance or resolution.

Appropriation – An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period. Spending should not exceed this level without prior approval of the governing body.

Assessed Valuation – The value assigned to properties within the city that is used in computing the property taxes to be paid by property owners. (A basis for levying Ad Valorem (property) taxes.)

Assets – Resources acquired or purchased by the city with a monetary value.

Audit – Conducted by the Washington State Auditor’s Office. The primary objective of an audit is to determine if the City’s financial statements are presented fairly, in all material respects the respective financial position of the government.

Balanced Budget – A budget in which planned expenditures do not exceed projected funds available.

BARS - Budgeting, Accounting, and Reporting System (BARS) prescribed by the Washington State Auditor and designed to promote uniformity among cities and counties in Washington.

Benefits – City-provided employee benefits, such as social security insurance, retirement, worker’s compensation, life insurance, medical insurance, vision insurance. and dental insurance

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

Budget – Written report showing the City’s fiscal plans for the budget period. It includes a balanced statement of actual revenues and expenditures during the last two periods, estimated revenues and expenditures during the current period, and estimated revenues and expenditures, as budgeted, for the upcoming period.

Capital Improvement Program (CIP) – The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than \$5,000.

Capital Outlay – A budget category that may be a part of a capital improvement program, or in the case of expending less than \$5,000 but more than \$500, is a part of the operating budget.

Capital Project – A single project within the Capital Improvements Program.

Comprehensive Budget – A government-wide budget that includes all resources the government expects and everything it intends to spend or encumber during a fiscal period. The comprehensive budget contains annual/biennial appropriated budgets, the annual/biennial portion of continuing appropriations such as the capital improvement projects, debt amortization schedules, and grant projects, flexible budgets and all non-budgeted funds.

Comprehensive Plan – The plan, or portions thereof, which have been adopted by the City Council. It is a land use policy statement that guides future growth of the City.

Continuing Appropriation – A fixed budget which authorizes expenditures for a fiscal period that differs from the government's fiscal year, such as capital projects, debt issues, grant awards, and other service projects. These expenditures require an ordinance or resolution to authorize the project, establish the assessment roll, adopt the debt amortization schedule, or accept the grant award. Such ordinances or resolutions set an absolute maximum or ceiling on the expenditures, but the time period for incurring expenditures does not coincide with the government's fiscal year; it may even cover several years. The major difference between annual/biennial appropriated budgets and continuing appropriations is that the latter do not lapse at fiscal period end; this implies that no legislative action is required to amend the annual/biennial portion of a continuing appropriation unless the total authorized expenditures would exceed the entire appropriation.

Cost Allocation - The assignment of applicable costs incurred by a central services department (like "administrative services") to a fund based on the benefit to the fund being assessed using a methodology to formulate the cost of individual departments.

Councilmanic Bonds – Bonds that can be authorized by the city council without a vote of the public in an amount up to .75 percent of the assessed valuation of the city.

Current Expense Fund – See "General Fund"

Debt Service – Interest and principle payments on debt.

Debt Service Fund – – The type of fund that accounts for the payment of debt service on general obligations of the city

Department – An organization unit of the city which has been assigned responsibility for an operation or group of related operations within a functional area.

Designated Fund Balance – A portion of fund balance that has been designated by past council action for a specific purpose.

Encumbrances – Commitments related to unperformed (executory) contracts for goods or services should be utilized to the extent necessary to assure effective budgetary control and to facilitate cash planning. Encumbrances outstanding at year end represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed; they do not constitute expenditures or liabilities.

Enterprise Fund – A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities, utilities and services which are entirely or predominately self-supporting by user charges and fees.

Expenditures – The outlay of funds paid or to be paid to obtain an asset, good or service.

Final Amended Budget – The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations. (January 1 through December 31 for the City)

Fixed Assets – Assets (land, infrastructure, equipment, vehicles, or buildings) that generally have a value of \$5,000 or more and a useful life of more than 1 year.

Fixed Budget – Those budgets which set an absolute maximum or ceiling on the expenditures of a fund, department, or other specific category. A fixed budget can be either an annual/biennial appropriated budget or a continuing appropriation. Fixed budgets must be adopted by ordinance or resolution, either for the government's fiscal period or at the outset of a service project, debt issue, grant award, or capital project.

Flexible Budgets – Are usually regarded as managerial tools, which do not set a ceiling on expenses or expenditures but establish a plan for them at various levels of service. They are especially appropriate for the day-to-day operations of a public utility where it is essential to plan fluctuations in the demand for services and where revenues will automatically increase with demand, so that a balanced budget does not depend on establishing a ceiling for expenses.

FTE – Full time equivalent – the combination of one or more employees whose work hours equal that of a full-time position, 2080 hours, or 40 hours a week, 52 weeks a year.

Franchise Fee – A franchise fee is charged for the privilege of using public right-of-way and property within the City for public or private purposes. The city currently assesses franchise fees on cable TV.

Fund – A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

Fund Balance – The excess of a funds' total assets over its total expenditures. A negative fund balance is often referred to as a deficit.

GAAP – Generally Accepted Accounting Principles is a collection of commonly-followed accounting rules and standards for financial reporting. GAAP is adopted by the U.S. Securities and Exchange Commission, The Financial Accounting Standards Board, and The Governmental Accounting Standards Board.

GASB – The Governmental Accounting Standards Board is the organization whose mission is to improve and create financial reporting standards for state and local governments.

General Fund – The fund of the city that accounts for all activity not specifically accounted for in other funds, includes such operations as police, fire, engineering, planning, parks, museums and administration.

General Obligations – Bonds or other indebtedness of the city for which the pledge made for repayment is the full faith and credit of the city.

Governmental Funds – Funds that are typically used to account for most of a government's activities, including those that are tax supported.

Grant – Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose or activity.

Growth Management – State requirements related to development and population growth and its impact on public infrastructure.

Infrastructure – The portion of a city’s assets located at or below ground level, including the water, street, and storm systems.

Interfund Transactions – Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Intergovernmental Revenues – Interfund charges to pay for quasi-external transactions of the fund.

Internal Controls – A system of controls established by the city that are designed to safeguard the assets of the city and provide reasonable assurances as to the accuracy of financial data.

Internal Service Funds – A type of proprietary fund that accounts for the goods and services provided to other units of the city. Payment by the benefiting unit is intended to fund the costs of providing such services.

Investment Revenue – Revenue received as interest and dividends from the investment of idle funds not immediately required to meet cash flow obligations.

LEOFF I and II – Law Enforcement Officers and Fire Fighters Retirement System plan.

Levy Rate – The property tax percentage rate used in computing the property tax amount to be paid. Licenses and Permits – A revenue category of the city derived from business licenses and building or development permits.

LID – “Local Improvement Districts.” A financing mechanism that permits the building of public infrastructure improvements which benefit a confined area and where the costs for those improvements are to be paid by the benefiting area land owners

Operating Budget – Presents the estimated expenditures and available resources necessary to provide the services for which the government was created. An operating budget will contain flexible budgets and fixed budgets; the fixed budgets will include annual/biennial appropriations for services and the annual/biennial portion of continuing appropriations for debt service and for service projects.

Original Budget – The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law.

PERS – Public Employees Retirement System.

Preliminary Budget – That budget which is proposed by staff to the council and has not yet been adopted by the council

Proprietary Funds – A group of funds that account for the activities of the city that are of a proprietary or “business” character. See “Enterprise Fund.”

Public Safety – A term used to define the combined budget of the police and fire departments.

RCW – Revised Code of Washington which contains all laws of a general and permanent nature enacted by the State.

REET – Real Estate Excise Tax. A tax charged on the sale of real estate. The city collects 0.50% on each sale. Revenue from this tax is restricted for capital projects per state statute.

Reserves – A portion of a fund set aside by policy for a specific purpose, i.e., operating reserves, debt service, revenue stabilization and capital repair and replacement. Reserve amounts are generally not available for use unless designated by policy or Council action.

Revenues – All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.

Special Revenue Fund – General government funds for which the source of monies is dedicated to a specific purpose.

Standard Work Year – 2,080 hours a year, 260 days (except leap year)

System Development Charges (SDC) – A fee charged on new development to finance growth related water infrastructure projects.

Tax Levy Rate – A rate applied to all taxable property to set property tax levy amounts. It is derived by dividing the total tax levy by the taxable net property valuation.

Taxes – Compulsory charges levied by a government for the purpose of financing services provided for the common benefit of the citizens.

TIF – Transportation Impact Fees. Fees charged to new residential and commercial development. Revenues are restricted for expenditure on new transportation infrastructure to support the growth created by development.

Washington Administrative Code (WAC) – Laws adopted by State agencies to implement State Legislation.

Working Capital – The year-end balance of current assets less current liabilities.

Working Capital Budget – Combines flexible and fixed budget elements in one document for enterprise and internal service funds. Current operations are flexibly budgeted based on the estimated level of services to be provided and long-range sources and uses of assets are controlled by annual/biennial appropriations and continuing appropriations.

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Estimated Revenue 2025

Starting Account Number: 001-000-000-308-31-00-00 Restricted Cash & Investments - Beginning

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
General Fund 001						
Taxes						
General Property Taxes						
001-000-000-311-10-00-00	Property Taxes	\$187,000.00	\$181,664.06	\$190,635.00	\$0.00	\$0.00
001-000-000-311-10-01-00	Delinquent Property Taxes	\$2,000.00	\$1,022.32	\$1,500.00	\$0.00	\$0.00
	Total General Property	\$189,000.00	\$182,686.38	\$192,135.00	\$0.00	\$0.00
Retail Sales and Use						
001-000-000-313-11-00-00	Sales And Use Tax	\$654,500.00	\$680,079.25	\$670,000.00	\$0.00	\$0.00
	Total Retail Sales and	\$654,500.00	\$680,079.25	\$670,000.00	\$0.00	\$0.00
Business and						
001-000-000-316-41-00-00	Electric UT Tax	\$107,000.00	\$91,567.17	\$107,000.00	\$0.00	\$0.00
001-000-000-316-43-00-00	Utility Tax - Water Service	\$35,000.00	\$30,057.78	\$35,000.00	\$4,437.97	\$0.00
001-000-000-316-44-00-00	Utility Tax - Wastewater Svc	\$56,000.00	\$42,314.75	\$58,520.00	\$6,918.77	\$0.00
001-000-000-316-46-00-00	Cable TV UT Tax	\$4,150.00	\$3,773.49	\$4,150.00	\$3,864.31	\$0.00
001-000-000-316-47-00-00	Telephone UT Tax	\$20,000.00	\$20,092.81	\$20,000.00	\$3,271.44	\$0.00
001-000-000-316-81-00-00	Gambling Excise Tax	\$2,500.00	\$1,554.82	\$2,500.00	\$191.85	\$0.00
	Total Business and	\$224,650.00	\$189,360.82	\$227,170.00	\$18,684.34	\$0.00
	Total Taxes	\$1,068,150.00	\$1,052,126.45	\$1,089,305.00	\$18,684.34	\$0.00
Licenses and Permits						
001-000-000-321-91-00-00	Franchise Fees - LeMay	\$11,500.00	\$16,889.01	\$16,000.00	\$4,607.35	\$0.00
001-000-000-321-91-01-00	Franchise Fee - Wave Broadband	\$3,200.00	\$3,196.35	\$3,200.00	\$0.00	\$0.00
001-000-000-321-91-02-00	Franchise Fee - Lightspeed Network	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
001-000-000-321-99-00-00	Misc. Business License	\$5,500.00	\$6,420.41	\$5,500.00	\$475.00	\$0.00
001-000-000-321-99-01-00	Misc. Permits/Grading Permits	\$1,750.00	\$0.00	\$100.00	\$0.00	\$0.00
001-000-000-322-10-00-00	Building Permits	\$25,000.00	\$8,128.40	\$25,000.00	\$4,596.25	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
001-000-000-322-10-01-00	Property Improvement Permit	\$400.00	\$250.00	\$400.00	\$25.00	\$0.00
001-000-000-322-30-00-00	Animal License	\$1,200.00	\$1,745.00	\$1,400.00	\$705.00	\$0.00
001-000-000-322-40-00-00	Other Zoning Permits	\$2,000.00	\$2,350.00	\$2,000.00	\$0.00	\$0.00
001-000-000-322-90-00-00	Other Non-Business Licenses/Permits	\$250.00	\$616.00	\$450.00	\$44.50	\$0.00
	Total Licenses and	\$51,160.00	\$39,595.17	\$54,410.00	\$10,453.10	\$0.00
	Intergovernmental					
001-000-000-333-20-60-20	DOT/NHTSA Seatbelt OT Enforcement 20.602	\$0.00	\$367.02	\$0.00	\$0.00	\$0.00
001-000-000-334-01-10-00	Criminal Justice Training Commission	\$0.00	\$0.00	\$19,077.00	\$0.00	\$0.00
001-000-000-334-03-50-00	Traffic Safety Grant	\$5,000.00	\$1,590.56	\$5,000.00	\$0.00	\$0.00
001-000-000-334-03-52-06	WTCS - X52 Dui OT Grant	\$0.00	\$396.40	\$0.00	\$0.00	\$0.00
001-000-000-334-04-20-00	Dept of Commerce State Grant	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-334-13-20-00	AOC Cost Reimbursement	\$1,000.00	\$772.00	\$1,000.00	\$0.00	\$0.00
001-000-000-335-00-91-00	PUD Privilege Tax	\$13,200.00	\$26,985.37	\$13,200.00	\$19,507.74	\$0.00
001-000-000-336-00-98-00	City Assistance	\$8,000.00	\$8,859.34	\$8,000.00	\$0.00	\$0.00
001-000-000-336-06-94-00	Liquor/Beer Excise Tax	\$14,424.00	\$13,847.47	\$13,382.00	\$0.00	\$0.00
001-000-000-336-06-95-00	Liquor Control Board Profits	\$15,062.00	\$15,060.15	\$15,035.00	\$0.00	\$0.00
001-000-000-337-00-00-00	Agency Collection - Timber Excise Tax	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00
	Total Intergovernmental	\$132,086.00	\$67,878.31	\$75,094.00	\$19,507.74	\$0.00
	Charges for Goods and					
001-000-000-341-33-00-00	Municipal Court - Administrative Fees	\$1,000.00	\$5,287.21	\$4,000.00	\$377.81	\$0.00
001-000-000-341-35-00-00	Court Certified/copy Fees	\$0.00	\$11.34	\$10.00	\$0.00	\$0.00
001-000-000-341-42-00-00	Treasurer's Fees	\$1,000.00	\$2,672.61	\$1,500.00	\$93.33	\$0.00
001-000-000-341-49-00-00	Court Filing Fees -(Morton/Mossyrock)	\$2,000.00	\$3,170.18	\$2,500.00	\$960.00	\$0.00
001-000-000-341-49-01-00	Winlock Court Admin Services	\$31,013.00	\$31,013.69	\$0.00	\$0.00	\$0.00
001-000-000-341-70-00-00	Sales of Merchandise/Publications/Maps	\$125.00	\$0.00	\$125.00	\$0.00	\$0.00
001-000-000-341-81-00-00	Public Records/Copies/Faxes	\$185.00	\$467.40	\$185.00	\$20.20	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
001-000-000-341-95-00-00	Court Legal Services	\$500.00	\$1,048.23	\$750.00	\$0.00	\$0.00
001-000-000-342-10-00-00	Law Enforcement Services/Accident Reports	\$25.00	\$21.00	\$25.00	\$4.00	\$0.00
001-000-000-342-10-01-00	Fingerprint Services	\$65.00	\$104.50	\$100.00	\$11.00	\$0.00
001-000-000-342-10-03-00	Napavine PD Court Security	\$2,800.00	\$3,259.91	\$2,800.00	\$0.00	\$0.00
001-000-000-342-21-00-00	Fire Protection Services/Fire Hydrants	\$3,835.00	\$3,835.00	\$3,835.00	\$0.00	\$0.00
001-000-000-342-33-00-00	Court Probation Fees	\$250.00	\$95.76	\$250.00	\$0.00	\$0.00
001-000-000-342-36-00-00	House/Monitor Prisoners	\$500.00	\$1,508.19	\$500.00	\$341.48	\$0.00
001-000-000-342-40-00-00	Inspection Services	\$1,500.00	\$616.50	\$1,500.00	\$212.00	\$0.00
001-000-000-344-10-00-00	Street Admin/Treasurer's Fee	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
001-000-000-345-23-00-00	Animal Control & Shelter Services	\$100.00	\$175.00	\$100.00	\$0.00	\$0.00
001-000-000-345-29-00-00	Other Environmental/Abatement Services	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
001-000-000-345-81-00-00	Zoning & Subdivision Fees	\$1,300.00	\$1,920.00	\$1,500.00	\$0.00	\$0.00
001-000-000-345-81-01-00	Zoning & Subdivision Pass thru - DONT USE	\$0.00	\$7,651.25	\$0.00	\$0.00	\$0.00
001-000-000-345-83-00-00	Plan Checking Services	\$5,000.00	\$1,198.53	\$5,600.00	\$2,873.81	\$0.00
001-000-000-345-83-03-00	Development Pass Through Plan Reviews	\$85,000.00	\$31,781.70	\$40,000.00	\$2,175.00	\$0.00
001-000-000-345-86-00-00	Sepa Fees	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00
001-000-000-345-89-00-00	Other Planning/Development Services (Environmental)	\$250.00	\$1,191.49	\$250.00	\$1,500.00	\$0.00
001-000-000-347-30-00-00	Park Activity Fees	\$0.00	\$100.00	\$1,700.00	\$0.00	\$0.00
001-000-000-347-30-00-01	Com. Park Electrical Reimbursement	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
Total Charges for Goods		\$139,198.00	\$97,129.49	\$69,980.00	\$8,568.63	\$0.00
Fines and Penalties						
001-000-000-352-30-00-00	Proof MV Ins Admin Costs	\$125.00	\$368.42	\$125.00	\$51.09	\$0.00
001-000-000-352-90-00-00	Other Civil Penalties	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00
001-000-000-353-10-00-00	Traffic Infraction Penalties	\$7,600.00	\$9,972.32	\$7,600.00	\$840.10	\$0.00
001-000-000-353-10-01-00	JIS City Share	\$500.00	\$880.60	\$500.00	\$66.54	\$0.00
001-000-000-353-10-21-00	Distracted Driving Prev Acct	\$100.00	\$52.75	\$100.00	\$0.00	\$0.00
001-000-000-353-10-80-00	Def Find Admin Fine	\$600.00	\$1,700.00	\$700.00	\$175.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
001-000-000-353-70-00-00	Non-Traffic Infraction Penalties	\$150.00	\$224.31	\$150.00	\$0.00	\$0.00
001-000-000-354-00-00-00	Civil Parking Infraction Penalties	\$100.00	\$30.00	\$100.00	\$0.00	\$0.00
001-000-000-355-20-00-00	Criminal DUI Fines	\$375.00	\$488.53	\$375.00	\$30.47	\$0.00
001-000-000-355-20-03-00	Crim DUI Conviction Fee	\$100.00	\$100.90	\$100.00	\$0.48	\$0.00
001-000-000-355-80-00-00	Criminal Traffic Misd. Fines	\$4,000.00	\$5,379.57	\$6,100.00	\$349.35	\$0.00
001-000-000-355-80-02-00	Criminal Conviction Fee CT	\$150.00	\$172.36	\$150.00	\$28.39	\$0.00
001-000-000-356-90-00-00	Criminal Non-Traffic Fine	\$300.00	\$301.10	\$300.00	\$23.83	\$0.00
001-000-000-356-90-00-14	Criminal Conviction Fee CN	\$10.00	\$47.71	\$20.00	\$0.82	\$0.00
001-000-000-357-33-00-00	Public Defense Recoupment	\$1,500.00	\$5,613.16	\$6,000.00	\$487.32	\$0.00
001-000-000-357-37-00-00	Municipal Court Cost Recoupments	\$850.00	\$899.01	\$850.00	\$0.00	\$0.00
001-000-000-359-00-02-00	Late Fees	\$200.00	\$362.37	\$300.00	\$0.00	\$0.00
	Total Fines and Penalties	\$16,670.00	\$26,593.11	\$23,480.00	\$2,053.39	\$0.00
	Miscellaneous Revenues					
001-000-000-361-11-00-00	Investment Interest Earned	\$2,500.00	\$2,841.73	\$3,500.00	\$0.00	\$0.00
001-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$10,167.39	\$7,000.00	\$0.00	\$0.00
001-000-000-361-40-00-00	Sales Interest	\$1,500.00	\$2,631.45	\$2,000.00	\$0.00	\$0.00
001-000-000-361-40-01-00	Interest on Gambling Excise Tax	\$0.00	\$3.73	\$0.00	\$0.00	\$0.00
001-000-000-361-40-02-00	Other Interest	\$0.00	\$23.90	\$0.00	\$8.72	\$0.00
001-000-000-362-40-00-00	Short-Term Facilities Rentals	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
001-000-000-362-50-02-00	Internal Facilities Rent	\$59,860.00	\$59,828.10	\$59,860.00	\$0.00	\$0.00
001-000-000-367-11-01-00	City Parks Contributions/Rentals	\$40.00	\$0.00	\$40.00	\$0.00	\$0.00
001-000-000-369-20-00-00	Unclaimed Money/Sale of Unclaimed Property	\$0.00	\$19.20	\$20.00	\$408.16	\$0.00
001-000-000-369-40-00-00	Judgments & Settlements	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
001-000-000-369-91-00-00	Miscellaneous	\$200.00	\$32.05	\$200.00	\$17.11	\$0.00
001-000-000-369-91-01-00	Insurance Refunds/Workers Comp	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
001-000-000-369-91-02-00	US Bank Excess Rebate	\$500.00	\$648.56	\$900.00	\$0.00	\$0.00
001-000-000-369-91-03-00	NSF Fees	\$240.00	\$285.43	\$240.00	\$0.00	\$0.00
001-000-000-369-91-04-00	Notary Signature Fees	\$100.00	\$230.00	\$150.00	\$20.00	\$0.00
	Total Miscellaneous	\$65,740.00	\$76,711.54	\$74,710.00	\$453.99	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
Total General Fund 001		\$1,473,004.00	\$1,360,034.07	\$1,386,979.00	\$59,721.19	\$0.00
Substance Abuse Fund						
Fines and Penalties						
002-000-000-356-50-03-00	City Drug Fund	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
	Total Fines and Penalties	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
Miscellaneous Revenues						
002-000-000-361-11-00-00	Investment Interest Earned	\$50.00	\$78.01	\$105.00	\$0.00	\$0.00
002-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$155.26	\$100.00	\$0.00	\$0.00
002-000-000-369-30-00-00	Sale of Confiscated Property	\$80.00	\$0.00	\$300.00	\$4,250.00	\$0.00
002-000-000-369-30-01-00	Forfeited/confiscated Property	\$0.00	\$480.00	\$0.00	\$1,075.00	\$0.00
	Total Miscellaneous	\$130.00	\$713.27	\$505.00	\$5,325.00	\$0.00
	Total Substance Abuse Fund	\$630.00	\$713.27	\$1,005.00	\$5,325.00	\$0.00
Park Improvement Fund 004						
Taxes						
Other Taxes						
004-000-000-318-34-00-00	First Quarter Reet Tax	\$35,000.00	\$19,852.86	\$30,000.00	\$0.00	\$0.00
	Total Other Taxes	\$35,000.00	\$19,852.86	\$30,000.00	\$0.00	\$0.00
	Total Taxes	\$35,000.00	\$19,852.86	\$30,000.00	\$0.00	\$0.00
Intergovernmental						
004-000-000-334-02-70-00	WA Recreation & Conservation Grant	\$258,900.00	\$258,900.00	\$0.00	\$0.00	\$0.00
004-000-000-334-02-70-01	LC ARPA Funds	\$385,176.00	\$385,175.10	\$0.00	\$0.00	\$0.00
	Total Intergovernmental	\$644,076.00	\$644,075.10	\$0.00	\$0.00	\$0.00
Miscellaneous Revenues						
Interest and Other						
004-000-000-361-11-00-00	Investment Interest Earned	\$100.00	\$62.74	\$100.00	\$0.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
004-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$1,267.62	\$650.00	\$0.00	\$0.00
	Total Interest and Other	\$100.00	\$1,330.36	\$750.00	\$0.00	\$0.00
	Contributions and					
004-000-000-367-11-00-01	City Parks Contributions	\$0.00	\$1,700.00	\$100.00	\$0.00	\$0.00
	Total Contributions and	\$0.00	\$1,700.00	\$100.00	\$0.00	\$0.00
	Total Miscellaneous	\$100.00	\$3,030.36	\$850.00	\$0.00	\$0.00
	Total Park Improvement Fund	\$679,176.00	\$666,958.32	\$30,850.00	\$0.00	\$0.00
	Genl Govrnmt Capital Equip					
	Miscellaneous Revenues					
005-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$3,149.62	\$3,000.00	\$0.00	\$0.00
	Total Miscellaneous	\$0.00	\$3,149.62	\$3,000.00	\$0.00	\$0.00
	Total Genl Govrnmt Capital	\$0.00	\$3,149.62	\$3,000.00	\$0.00	\$0.00
	LEOFF I OPEB Trust Fund					
	Other Financing Sources					
	Transfers-In					
006-000-000-397-17-20-00	Transfer from General Fund	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00
	Total Transfers-In	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00
	Total Other Financing	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00
	Total LEOFF I OPEB Trust	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$0.00
	Street Fund 101					
	Taxes					
101-000-000-311-10-00-00	Property Taxes	\$187,000.00	\$181,664.02	\$190,635.00	\$0.00	\$0.00
101-000-000-311-10-01-00	Delinquent Property Taxes	\$2,000.00	\$1,008.07	\$1,500.00	\$0.00	\$0.00
	Total Taxes	\$189,000.00	\$182,672.09	\$192,135.00	\$0.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
Licenses and Permits						
101-000-000-322-40-02-00	Street ROW Permits	\$600.00	\$375.00	\$600.00	\$0.00	\$0.00
	Total Licenses and	\$600.00	\$375.00	\$600.00	\$0.00	\$0.00
Intergovernmental						
101-000-000-336-00-71-00	Multimodal Transportation City	\$2,554.00	\$2,557.59	\$2,591.00	\$0.00	\$0.00
101-000-000-336-00-87-00	Gas Tax (unrestricted)	\$34,154.00	\$30,073.37	\$34,823.00	\$0.00	\$0.00
101-000-000-336-00-87-01	MVA Transpo City	\$2,234.00	\$5,238.75	\$2,264.00	\$0.00	\$0.00
	Total Intergovernmental	\$38,942.00	\$37,869.71	\$39,678.00	\$0.00	\$0.00
Charges for Goods and						
101-000-000-343-30-01-00	Street Light - Highland Park	\$700.00	\$1,533.16	\$1,000.00	\$0.00	\$0.00
	Total Charges for Goods	\$700.00	\$1,533.16	\$1,000.00	\$0.00	\$0.00
Miscellaneous Revenues						
101-000-000-361-11-00-00	Investment Interest Earned	\$140.00	\$881.79	\$1,000.00	\$0.00	\$0.00
101-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$448.65	\$0.00	\$0.00	\$0.00
101-000-000-369-10-00-00	Sale of Surplus Property	\$2,000.00	\$2,135.00	\$15,000.00	\$0.00	\$0.00
101-000-000-369-41-01-00	Settlement/Reimbursement for Damages	\$0.00	\$1,550.00	\$0.00	\$0.00	\$0.00
101-000-000-369-91-00-00	Miscellaneous	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
	Total Miscellaneous	\$2,240.00	\$5,015.44	\$16,100.00	\$0.00	\$0.00
Total Street Fund 101		\$231,482.00	\$227,465.40	\$249,513.00	\$0.00	\$0.00
Street Capital Equipment Fund						
Other Financing Uses						
Transfers-In						
102-000-000-397-42-00-00	Transfer-In Street Improv Fund 105	\$18,333.00	\$18,333.27	\$15,000.00	\$0.00	\$0.00
	Total Transfers-In	\$18,333.00	\$18,333.27	\$15,000.00	\$0.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
Total Other Financing		\$18,333.00	\$18,333.27	\$15,000.00	\$0.00	\$0.00
Total Street Capital Equipment		\$18,333.00	\$18,333.27	\$15,000.00	\$0.00	\$0.00
Street Improvement Fund 105						
Taxes						
105-000-000-313-21-00-00	Public Transportation Tax	\$72,000.00	\$79,793.64	\$75,000.00	\$0.00	\$0.00
Other Taxes						
105-000-000-318-34-00-00	First Quarter Reet Tax	\$35,000.00	\$19,852.85	\$30,000.00	\$0.00	\$0.00
Total Other Taxes		\$35,000.00	\$19,852.85	\$30,000.00	\$0.00	\$0.00
Total Taxes		\$107,000.00	\$99,646.49	\$105,000.00	\$0.00	\$0.00
Intergovernmental						
105-000-000-331-20-20-50	WA Federal STIP Funds	\$0.00	\$0.00	\$350,356.00	\$0.00	\$0.00
105-000-000-333-20-20-00	FHWA Pass Thru	\$6,000.00	\$4,506.82	\$0.00	\$0.00	\$0.00
105-000-000-334-03-80-00	Tib Grant Funds	\$120,000.00	\$225,044.46	\$56,241.00	\$0.00	\$0.00
Total Intergovernmental		\$126,000.00	\$229,551.28	\$406,597.00	\$0.00	\$0.00
Miscellaneous Revenues						
105-000-000-361-11-00-00	Investment Interest Earned	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
105-000-000-361-11-05-00	Accrued Interest US Bank Bonds	\$0.00	\$868.47	\$1,000.00	\$0.00	\$0.00
Total Miscellaneous		\$50.00	\$868.47	\$1,050.00	\$0.00	\$0.00
Other Financing Sources						
105-000-000-391-80-00-01	TIB Bundle Reimburse from Various Cities	\$167,228.00	\$167,227.82	\$0.00	\$0.00	\$0.00
Total Other Financing		\$167,228.00	\$167,227.82	\$0.00	\$0.00	\$0.00
Total Street Improvement Fund		\$400,278.00	\$497,294.06	\$512,647.00	\$0.00	\$0.00
Criminal Justice Funds						
Taxes						

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
110-000-000-313-71-00-00	Local Criminal Justice	\$48,000.00	\$51,735.47	\$48,000.00	\$0.00	\$0.00
	Total Taxes	\$48,000.00	\$51,735.47	\$48,000.00	\$0.00	\$0.00
	Intergovernmental					
	State Entitle, Impact					
110-000-000-336-06-21-00	CJ Population - LoPop	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
110-000-000-336-06-26-00	CJ Special Programs	\$2,693.00	\$2,678.97	\$2,856.00	\$0.00	\$0.00
110-000-000-336-06-51-00	CJ Dui & other CJ Assistance	\$275.00	\$683.64	\$275.00	\$0.00	\$0.00
	Total State Entitle, Impact	\$3,968.00	\$4,362.61	\$4,131.00	\$0.00	\$0.00
	Total Intergovernmental	\$3,968.00	\$4,362.61	\$4,131.00	\$0.00	\$0.00
	Miscellaneous Revenue					
110-000-000-369-10-00-00	Sale of Surplus Property	\$21,653.00	\$21,653.22	\$0.00	\$0.00	\$0.00
	Total Miscellaneous	\$21,653.00	\$21,653.22	\$0.00	\$0.00	\$0.00
	Total Criminal Justice Funds	\$73,621.00	\$77,751.30	\$52,131.00	\$0.00	\$0.00
	Project Planning Fund					
	Taxes					
	Other Taxes					
305-000-000-318-35-00-00	Second Quarter Reet Tax	\$70,000.00	\$39,705.83	\$60,000.00	\$0.00	\$0.00
	Total Other Taxes	\$70,000.00	\$39,705.83	\$60,000.00	\$0.00	\$0.00
	Total Taxes	\$70,000.00	\$39,705.83	\$60,000.00	\$0.00	\$0.00
	Intergovernmental					
305-000-000-334-04-20-00	Dept of Commerce Grant	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
	Total Intergovernmental	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00
	Miscellaneous Revenues					
305-000-000-361-11-00-00	Investment Interest Earned	\$150.00	\$507.60	\$800.00	\$0.00	\$0.00
305-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$1,331.54	\$1,000.00	\$0.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
Total Miscellaneous		\$150.00	\$1,839.14	\$1,800.00	\$0.00	\$0.00
Total Project Planning Fund		\$120,150.00	\$91,544.97	\$111,800.00	\$0.00	\$0.00
Water Fund 401						
Charges for Goods and						
401-000-000-343-40-00-00	Water Service	\$514,000.00	\$524,881.49	\$528,000.00	\$22,236.89	\$0.00
401-000-000-343-40-01-00	Water Connection Fees	\$22,300.00	\$4,840.00	\$42,750.00	\$0.00	\$0.00
401-000-000-343-40-02-00	Water Meter Sales	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
401-000-000-343-40-03-00	BAT Certifications	\$0.00	\$2,533.30	\$3,250.00	\$0.00	\$0.00
401-000-000-343-40-06-00	Other Fees	\$200.00	\$1,550.00	\$1,500.00	\$170.00	\$0.00
Total Charges for Goods		\$537,000.00	\$533,804.79	\$576,000.00	\$22,406.89	\$0.00
Fines and Penalties						
Non-Court Fines,						
401-000-000-359-40-00-00	Late Fees	\$6,500.00	\$3,863.21	\$5,000.00	\$598.79	\$0.00
401-000-000-359-40-01-00	Shut Off Fees	\$1,500.00	\$603.14	\$1,000.00	\$165.00	\$0.00
Total Non-Court Fines,		\$8,000.00	\$4,466.35	\$6,000.00	\$763.79	\$0.00
Total Fines and Penalties		\$8,000.00	\$4,466.35	\$6,000.00	\$763.79	\$0.00
Miscellaneous Revenues						
401-000-000-361-11-00-00	Investment Interest Earned	\$300.00	\$7,416.74	\$9,000.00	\$0.00	\$0.00
401-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$2,484.68	\$2,000.00	\$0.00	\$0.00
401-000-000-369-40-01-00	Judgements & Settlements	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00
401-000-000-369-91-01-00	Miscellaneous	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
Total Miscellaneous		\$525.00	\$9,901.42	\$11,225.00	\$0.00	\$0.00
Total Water Fund 401		\$545,525.00	\$548,172.56	\$593,225.00	\$23,170.68	\$0.00
Water System Improvement						
Intergovernmental						
402-000-000-339-26-64-00	DOC Water Comp Plan grant	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
Total Intergovernmental		\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00
Miscellaneous Revenues						
Interest and Other						
402-000-000-361-11-00-00	Investment Interest Earned	\$115.00	\$2,461.70	\$3,000.00	\$0.00	\$0.00
402-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$4,711.79	\$4,500.00	\$618.13	\$0.00
Total Interest and Other		\$115.00	\$7,173.49	\$7,500.00	\$618.13	\$0.00
Contributions &						
402-000-000-367-00-34-00	Water Connection Fees	\$22,300.00	\$4,840.00	\$42,750.00	\$0.00	\$0.00
402-000-000-367-00-34-01	Water Infrastructure	\$20,000.00	\$2,000.00	\$15,000.00	\$0.00	\$0.00
Total Contributions &		\$42,300.00	\$6,840.00	\$57,750.00	\$0.00	\$0.00
Total Miscellaneous		\$42,415.00	\$14,013.49	\$65,250.00	\$618.13	\$0.00
Other Financing Sources						
402-000-000-397-34-02-00	Transfer From Water Fund	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
Total Other Financing		\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
Total Water System		\$207,415.00	\$29,013.49	\$230,250.00	\$618.13	\$0.00
Wastewater Fund 406						
Charges for Goods and						
406-000-000-343-50-00-00	Wastewater Service	\$885,000.00	\$884,277.33	\$928,976.00	\$45,167.94	\$0.00
406-000-000-343-50-01-00	Wastewater Connection Fees	\$27,100.00	\$2,850.00	\$57,750.00	\$0.00	\$0.00
Total Charges for Goods		\$912,100.00	\$887,127.33	\$986,726.00	\$45,167.94	\$0.00
Fines and Penalties						
Non-Court Fines,						
406-000-000-359-50-00-00	Late Fees	\$10,000.00	\$6,948.90	\$8,000.00	\$1,225.71	\$0.00
Total Non-Court Fines,		\$10,000.00	\$6,948.90	\$8,000.00	\$1,225.71	\$0.00
Total Fines and Penalties		\$10,000.00	\$6,948.90	\$8,000.00	\$1,225.71	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
Miscellaneous Revenues						
406-000-000-361-11-00-00	Investment Interest Earned	\$200.00	\$1,219.63	\$1,500.00	\$0.00	\$0.00
406-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$3,680.84	\$2,200.00	\$0.00	\$0.00
406-000-000-369-40-01-00	Judgements & Settlements	\$270.00	\$0.00	\$270.00	\$0.00	\$0.00
	Total Miscellaneous	\$470.00	\$4,900.47	\$3,970.00	\$0.00	\$0.00
Total Wastewater Fund 406		\$922,570.00	\$898,976.70	\$998,696.00	\$46,393.65	\$0.00
Wastewater System Improve						
408-000-000-337-00-00-01	LC EDC .09 Sales Tax Funds	\$1,700,000.00	\$224,881.57	\$1,000,000.00	\$0.00	\$0.00
Miscellaneous Revenues						
408-000-000-361-11-00-00	Investment Interest Earned	\$100.00	\$1,853.65	\$2,400.00	\$0.00	\$0.00
408-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$5,386.35	\$4,500.00	\$0.00	\$0.00
Contributions &						
408-000-000-367-00-35-00	Wastewater Connection Fees	\$27,100.00	\$2,850.00	\$57,750.00	\$0.00	\$0.00
408-000-000-367-00-35-01	Wastewater Infrastructure	\$20,000.00	\$1,000.00	\$15,000.00	\$0.00	\$0.00
	Total Contributions &	\$47,100.00	\$3,850.00	\$72,750.00	\$0.00	\$0.00
	Total Miscellaneous	\$47,200.00	\$11,090.00	\$79,650.00	\$0.00	\$0.00
Other Financing Sources						
Transfers-In						
408-000-000-397-35-00-00	Transfer from Wastewater Fund	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
	Total Transfers-In	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
	Total Other Financing	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
Total Wastewater System		\$1,762,200.00	\$250,971.57	\$1,094,650.00	\$0.00	\$0.00
Sewer Capital Equipment Fund						
Other Financing Uses						
Transfers-In						

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
409-000-000-397-35-00-00	Transfer In Wastewater Fund	\$15,000.00	\$18,333.37	\$15,000.00	\$0.00	\$0.00
	Total Transfers-In	\$15,000.00	\$18,333.37	\$15,000.00	\$0.00	\$0.00
	Total Other Financing	\$15,000.00	\$18,333.37	\$15,000.00	\$0.00	\$0.00
	Total Sewer Capital Equipment	\$15,000.00	\$18,333.37	\$15,000.00	\$0.00	\$0.00
Water Capital Equipment Fund						
Other Financing Uses						
Transfers-In						
411-000-000-397-34-00-00	Transfer In Water Fund	\$15,000.00	\$18,333.36	\$15,000.00	\$0.00	\$0.00
	Total Transfers-In	\$15,000.00	\$18,333.36	\$15,000.00	\$0.00	\$0.00
	Total Other Financing	\$15,000.00	\$18,333.36	\$15,000.00	\$0.00	\$0.00
	Total Water Capital Equipment	\$15,000.00	\$18,333.36	\$15,000.00	\$0.00	\$0.00
LID 2011-1 Bond Redemption						
Non-Court Fines &						
415-000-000-359-00-01-00	Assessment Penalties	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
	Total Non-Court Fines &	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
Miscellaneous Revenues						
Interest & Other Earnings						
415-000-000-361-11-00-00	Investment Interest Earned	\$1,850.00	\$0.00	\$2,500.00	\$0.00	\$0.00
415-000-000-361-11-01-00	Accrued Interest US Bonds	\$0.00	\$2,206.10	\$0.00	\$2,850.62	\$0.00
415-000-000-361-40-00-00	Interest - Assessment	\$4,675.00	\$1,999.78	\$2,500.00	\$0.00	\$0.00
	Total Interest & Other	\$6,525.00	\$4,205.88	\$5,000.00	\$2,850.62	\$0.00
Special Assessments						
415-000-000-368-10-00-00	Assessment Principal	\$150,000.00	\$31,649.23	\$40,000.00	\$0.00	\$0.00
	Total Special	\$150,000.00	\$31,649.23	\$40,000.00	\$0.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
Total Miscellaneous		\$156,525.00	\$35,855.11	\$45,000.00	\$2,850.62	\$0.00
Total LID 2011-1 Bond		\$156,625.00	\$35,855.11	\$45,100.00	\$2,850.62	\$0.00
Agency Funds						
Nonrevenues						
Court Remittances						
631-000-000-386-83-00-00	Trauma Care	\$0.00	\$476.96	\$0.00	\$31.19	\$0.00
631-000-000-386-83-31-00	WA Auto Theft Prevention Account (93)	\$0.00	\$954.52	\$0.00	\$62.45	\$0.00
631-000-000-386-83-32-00	Traumatic Brain Injury Account	\$0.00	\$469.83	\$0.00	\$29.50	\$0.00
631-000-000-386-88-00-00	St General Fund 54 (PSEA 3)	\$0.00	\$108.11	\$0.00	\$14.28	\$0.00
631-000-000-386-89-09-00	WSP Highway Account	\$0.00	\$539.03	\$0.00	\$25.06	\$0.00
631-000-000-386-89-14-00	Highway Safety Account	\$0.00	\$444.48	\$0.00	\$20.11	\$0.00
631-000-000-386-89-15-00	Death Investigations Account (Toxicology Lab)	\$0.00	\$94.80	\$0.00	\$4.39	\$0.00
631-000-000-386-89-26-00	DOL Tech Support	\$0.00	\$497.14	\$0.00	\$30.23	\$0.00
631-000-000-386-90-01-00	Crime Victims	\$0.00	\$529.38	\$0.00	\$45.28	\$0.00
631-000-000-386-91-00-00	St General Fund 40 (PSEA 1)	\$0.00	\$8,830.33	\$0.00	\$682.10	\$0.00
631-000-000-386-92-00-00	St General Fund 50 (PSEA 2)	\$0.00	\$5,885.90	\$0.00	\$413.20	\$0.00
631-000-000-386-97-00-00	Judicial Information Systems Account	\$0.00	\$2,255.23	\$0.00	\$147.95	\$0.00
631-000-000-386-99-00-00	School Zone Safety Account	\$0.00	\$165.89	\$0.00	\$0.00	\$0.00
Total Court Remittances		\$0.00	\$21,251.60	\$0.00	\$1,505.74	\$0.00
Custodial Activities						
631-000-000-389-30-00-01	FBI Fingerprint Fees	\$0.00	\$251.75	\$0.00	\$24.00	\$0.00
631-000-000-389-30-01-00	State Share Gun Permits	\$0.00	\$645.00	\$0.00	\$45.00	\$0.00
631-000-000-389-30-03-00	State Firearms Range Account	\$0.00	\$92.88	\$0.00	\$6.48	\$0.00
631-000-000-389-30-04-00	State Share Building Code Fee	\$0.00	\$91.00	\$0.00	\$13.00	\$0.00
631-000-000-389-30-05-00	CPL Renewal Notification Account	\$0.00	\$36.12	\$0.00	\$2.52	\$0.00
631-000-000-389-30-06-00	State Wildlife Account	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00
631-000-000-389-30-07-00	Sales & Use Taxes	\$0.00	\$67.99	\$0.00	\$0.00	\$0.00

Account Number	Description	Budget 2024	Actual 2024	Budget 2025	Actual 2025	Budget
	Total Custodial Activities	\$0.00	\$1,190.74	\$0.00	\$91.00	\$0.00
	Total Nonrevenues	\$0.00	\$22,442.34	\$0.00	\$1,596.74	\$0.00
	Total Agency Funds	\$0.00	\$22,442.34	\$0.00	\$1,596.74	\$0.00
	Napavine Municipal Court Fund					
	Nonrevenues					
632-000-000-389-40-00-00	Agency Type Deposits	\$0.00	\$38,855.14	\$0.00	\$0.00	\$0.00
	Total Nonrevenues	\$0.00	\$38,855.14	\$0.00	\$0.00	\$0.00
	Total Napavine Municipal Court	\$0.00	\$38,855.14	\$0.00	\$0.00	\$0.00
	Grand Totals	\$6,628,009.00	\$4,811,197.92	\$5,361,846.00	\$139,676.01	\$0.00

Estimated Expenditure 2025

Starting Account Number: 001-000-000-511-30-41-00 Codifying Ordinances

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
General Fund 001						
Expenditure						
General Government Services						
Legislative						
001-000-000-511-30-41-00	Codifying Ordinances	\$7,000.00	\$7,058.31	\$7,000.00	\$4,058.31	\$7,000.00
001-000-000-511-30-44-00	Legal Notices/Publications	\$600.00	\$1,036.60	\$800.00	\$387.32	\$800.00
001-000-000-511-60-31-00	Council Supplies	\$150.00	\$86.89	\$150.00	\$31.63	\$150.00
001-000-000-511-60-35-00	Legislative Equipment	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-511-60-41-00	IT Services	\$600.00	\$670.62	\$900.00	\$1,500.76	\$900.00
001-000-000-511-60-42-01	Telephone/Internet	\$75.00	\$128.65	\$75.00	\$169.47	\$75.00
001-000-000-511-60-42-02	Council Meetings ConferenceCall	\$75.00	\$0.00	\$75.00	\$39.00	\$75.00
001-000-000-511-60-45-00	Internal Facilities Rent	\$3,510.00	\$3,505.92	\$3,510.00	\$3,505.92	\$3,510.00
001-000-000-511-60-46-00	Insurance	\$3,045.00	\$3,319.28	\$3,319.00	\$3,771.83	\$4,084.00
001-000-000-511-60-47-00	Utilities: Water/Sewer/Electric	\$500.00	\$282.21	\$500.00	\$312.70	\$500.00
001-000-000-511-60-48-00	Copier Maintenance	\$150.00	\$16.64	\$150.00	\$10.87	\$150.00
001-000-000-511-60-49-00	Council Registration/Training	\$0.00	\$64.67	\$200.00	\$0.00	\$200.00
001-000-000-511-60-49-01	Recognitions	\$0.00	\$62.76	\$0.00	\$36.51	\$100.00
Total Legislative		\$17,205.00	\$16,232.55	\$18,179.00	\$13,824.32	\$19,044.00
Judicial						
Municipal Court						
001-000-000-512-51-10-07	Court Administrator Salary	\$67,517.00	\$68,923.57	\$77,358.00	\$80,773.98	\$78,290.00
001-000-000-512-51-20-01	Labor & Industries	\$220.00	\$243.10	\$400.00	\$362.79	\$445.00
001-000-000-512-51-20-02	S/S Medicare	\$1,007.00	\$981.16	\$1,130.00	\$1,171.21	\$1,201.00
001-000-000-512-51-20-03	Accrual Liability	\$1,901.00	\$0.00	\$1,901.00	\$0.00	\$2,000.00
001-000-000-512-51-20-04	PERS Retirement	\$7,015.00	\$6,716.27	\$7,260.00	\$7,533.11	\$7,461.00
001-000-000-512-51-20-05	Medical/Dental/Vision Insurance	\$11,400.00	\$11,805.34	\$16,776.00	\$18,231.20	\$17,463.00
001-000-000-512-51-20-06	Deferred Comp Match	\$3,376.00	\$3,522.12	\$3,600.00	\$3,600.00	\$3,600.00
001-000-000-512-51-31-00	Office Supplies	\$2,500.00	\$1,806.59	\$2,500.00	\$2,196.82	\$2,500.00
001-000-000-512-51-35-00	Equipment	\$600.00	\$233.36	\$600.00	\$355.91	\$1,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
001-000-000-512-51-41-02	Court Interpreter Services	\$750.00	\$1,030.00	\$1,000.00	\$1,430.00	\$1,500.00
001-000-000-512-51-41-03	Court IT Services	\$500.00	\$506.63	\$900.00	\$388.09	\$900.00
001-000-000-512-51-41-04	Judge Contract Pay	\$13,200.00	\$13,200.00	\$13,200.00	\$13,200.00	\$13,200.00
001-000-000-512-51-41-05	Pro Tem Judge	\$200.00	\$0.00	\$200.00	\$780.00	\$1,000.00
001-000-000-512-51-41-06	Courtroom Security	\$2,400.00	\$2,876.31	\$3,600.00	\$3,259.91	\$3,825.00
001-000-000-512-51-41-07	Court Clerk Contracted Services	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-512-51-42-01	Telephone/Internet	\$2,600.00	\$780.50	\$2,600.00	\$837.19	\$2,000.00
001-000-000-512-51-42-02	Court Jury Eligibility List	\$500.00	\$0.00	\$500.00	\$359.18	\$1,000.00
001-000-000-512-51-42-03	AV Capture All Recordings	\$1,620.00	\$1,617.00	\$1,620.00	\$1,618.50	\$1,620.00
001-000-000-512-51-42-04	Postage	\$400.00	\$626.33	\$600.00	\$420.16	\$600.00
001-000-000-512-51-42-05	Zoom Court Hearings	\$240.00	\$201.15	\$240.00	\$204.36	\$240.00
001-000-000-512-51-43-00	Travel/Mileage/Meals/Lodging	\$1,500.00	\$1,012.30	\$2,000.00	\$2,011.03	\$2,000.00
001-000-000-512-51-44-00	Taxes & Operating Assessment	\$25.00	\$25.45	\$26.00	\$0.00	\$26.00
001-000-000-512-51-45-00	Internal Facilities Rent	\$9,190.00	\$9,189.60	\$9,190.00	\$9,189.60	\$9,190.00
001-000-000-512-51-45-01	Copier Lease	\$1,400.00	\$1,391.12	\$1,400.00	\$1,412.70	\$1,400.00
001-000-000-512-51-45-03	Rental Fees	\$110.00	\$117.85	\$110.00	\$120.76	\$110.00
001-000-000-512-51-46-00	Insurance	\$5,682.00	\$6,252.95	\$6,253.00	\$6,680.35	\$7,595.00
001-000-000-512-51-47-00	Utilities: Water/Sewer/Electric	\$975.00	\$793.73	\$975.00	\$819.65	\$975.00
001-000-000-512-51-48-00	Copier Maintenance Services	\$200.00	\$201.00	\$200.00	\$232.18	\$750.00
001-000-000-512-51-49-00	Court Jury Services	\$150.00	\$0.00	\$150.00	\$296.44	\$200.00
001-000-000-512-51-49-01	Warrant Costs	\$850.00	\$1,326.00	\$850.00	\$2,240.00	\$1,750.00
001-000-000-512-51-49-02	Witness Fees	\$75.00	\$0.00	\$75.00	\$45.56	\$75.00
001-000-000-512-51-49-03	Training/Registration	\$300.00	\$100.00	\$500.00	\$425.00	\$510.00
001-000-000-512-51-49-04	Membership Dues	\$610.00	\$861.56	\$750.00	\$140.00	\$750.00
001-000-000-512-51-49-06	Miscellaneous Expense	\$0.00	\$47.28	\$40.00	\$42.93	\$40.00
Total Municipal Court		\$139,213.00	\$136,388.27	\$158,704.00	\$160,378.61	\$165,416.00
Total Judicial		\$139,213.00	\$136,388.27	\$158,704.00	\$160,378.61	\$165,416.00
Executive						
001-000-000-513-10-10-00	Mayors Salary	\$0.00	\$0.00	\$12,000.00	\$11,964.72	\$12,000.00
001-000-000-513-10-20-00	SS/Medicare Mayor	\$0.00	\$0.00	\$918.00	\$918.00	\$918.00
001-000-000-513-10-20-01	Labor & Industries - Mayor	\$0.00	\$0.00	\$50.00	\$11.52	\$50.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
001-000-000-513-10-31-00	Office & Operating Supplies	\$150.00	\$32.39	\$150.00	\$0.00	\$150.00
001-000-000-513-10-35-00	Small Equipment	\$300.00	\$60.22	\$300.00	\$0.00	\$300.00
001-000-000-513-10-41-00	Mayors IT Services	\$225.00	\$101.33	\$225.00	\$106.82	\$225.00
001-000-000-513-10-42-00	Telephone/Internet	\$900.00	\$930.78	\$900.00	\$1,174.47	\$900.00
001-000-000-513-10-43-00	Travel/Meals/Mileage	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-513-10-45-00	Internal Facilities Rent	\$1,515.00	\$1,513.68	\$1,515.00	\$1,513.68	\$1,515.00
001-000-000-513-10-46-00	Insurance	\$724.00	\$795.12	\$795.00	\$901.71	\$979.00
001-000-000-513-10-47-00	Utilities: Water/Sewer/Electric	\$150.00	\$121.86	\$150.00	\$134.98	\$150.00
001-000-000-513-10-48-00	Copier Maintenance Services	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00
001-000-000-513-10-49-00	Mayors Training	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-513-10-49-01	EDC Membership	\$250.00	\$0.00	\$250.00	\$250.00	\$2,500.00
001-000-000-513-10-49-02	SLC Chamber	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
Total Executive		\$4,539.00	\$3,555.38	\$17,578.00	\$16,975.90	\$20,262.00
Financial and Record						
Financial Services						
001-000-000-514-22-10-01	Treasurer Salary	\$29,962.00	\$33,573.15	\$31,773.00	\$33,530.91	\$33,727.00
001-000-000-514-22-10-02	Overtime	\$500.00	\$1,175.42	\$500.00	\$0.71	\$500.00
001-000-000-514-22-20-01	Pers Retirement	\$3,115.00	\$3,395.28	\$3,076.00	\$3,121.01	\$3,264.00
001-000-000-514-22-20-02	Labor & Industries	\$160.00	\$102.12	\$140.00	\$146.62	\$165.00
001-000-000-514-22-20-03	S/S Medicare	\$455.00	\$502.95	\$481.00	\$494.78	\$513.00
001-000-000-514-22-20-04	Deferred Compensation Match	\$1,260.00	\$1,426.51	\$1,284.00	\$2,850.91	\$2,500.00
001-000-000-514-22-20-05	Accrual Liability	\$875.00	\$619.41	\$875.00	\$588.55	\$1,605.00
001-000-000-514-22-20-06	Medical/Denta/Vsionl Insurance	\$4,218.00	\$4,440.88	\$6,207.00	\$5,238.46	\$4,500.00
001-000-000-514-22-31-00	Treasurer's Office Supplies	\$750.00	\$663.16	\$750.00	\$661.49	\$750.00
001-000-000-514-22-35-00	Treasurers Small Equipment	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$500.00
001-000-000-514-22-41-00	Treasurers IT Services	\$600.00	\$468.62	\$600.00	\$914.50	\$600.00
001-000-000-514-22-41-01	Software Support Visions	\$2,700.00	\$2,900.07	\$2,700.00	\$2,958.10	\$2,700.00
001-000-000-514-22-42-00	Telephone/Internet	\$510.00	\$431.68	\$510.00	\$427.87	\$510.00
001-000-000-514-22-42-01	Treasurers Postage	\$300.00	\$0.48	\$300.00	\$0.00	\$100.00
001-000-000-514-22-43-00	Travel/Meals/Lodging/Mileage- Treasurer	\$1,050.00	\$168.22	\$1,050.00	\$16.95	\$1,050.00
001-000-000-514-22-44-00	B & O Tax	\$50.00	\$6.91	\$50.00	\$0.00	\$50.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
001-000-000-514-22-44-01	Taxes & Operating Assessment	\$25.00	\$10.32	\$25.00	\$0.00	\$25.00
001-000-000-514-22-45-00	Treasurers Copier Lease	\$465.00	\$463.86	\$465.00	\$470.84	\$465.00
001-000-000-514-22-45-01	Internal Facilities Rent	\$1,515.00	\$1,513.68	\$1,515.00	\$1,513.68	\$1,515.00
001-000-000-514-22-45-02	Rental Fees	\$25.00	\$6.03	\$25.00	\$4.24	\$25.00
001-000-000-514-22-46-00	Insurance	\$2,108.00	\$2,303.35	\$2,303.00	\$2,059.92	\$2,779.00
001-000-000-514-22-47-00	Utilities: Water/Sewer/Electric	\$225.00	\$121.86	\$225.00	\$134.98	\$225.00
001-000-000-514-22-48-00	Treasurers Copier Maintenance Svcs	\$200.00	\$169.66	\$200.00	\$269.85	\$200.00
001-000-000-514-22-49-00	Treasurers Miscellaneous Exp	\$150.00	\$9.50	\$150.00	\$12.04	\$150.00
001-000-000-514-22-49-01	Bank/Investment Fees	\$150.00	\$243.14	\$150.00	\$354.81	\$240.00
001-000-000-514-22-49-02	Treasurers Training	\$1,000.00	\$131.25	\$1,000.00	\$37.50	\$1,000.00
001-000-000-514-23-41-00	State Examiner	\$6,000.00	\$3,702.10	\$6,000.00	\$6,530.09	\$500.00
001-000-000-514-24-44-00	State Forest Patrol Principal	\$80.00	\$70.50	\$80.00	\$70.50	\$80.00
Total Financial Services		\$59,448.00	\$58,620.11	\$63,434.00	\$62,409.31	\$60,238.00
City Clerk/Recording						
001-000-000-514-30-10-01	City Clerk Salary	\$32,685.00	\$33,729.71	\$34,696.00	\$32,929.18	\$37,013.00
001-000-000-514-30-10-02	Overtime	\$500.00	\$1,061.19	\$500.00	\$32.45	\$400.00
001-000-000-514-30-20-01	Pers Retirement	\$3,437.00	\$3,400.62	\$3,345.00	\$3,068.08	\$3,565.00
001-000-000-514-30-20-02	Labor & Industries	\$120.00	\$102.18	\$156.00	\$155.74	\$196.00
001-000-000-514-30-20-03	S/S Medicare	\$491.00	\$505.13	\$519.00	\$486.56	\$567.00
001-000-000-514-30-20-04	Accrual Liability	\$715.00	\$808.03	\$683.00	\$576.87	\$1,500.00
001-000-000-514-30-20-05	Deferred Compensation Match	\$1,260.00	\$1,446.79	\$1,356.00	\$3,067.17	\$2,500.00
001-000-000-514-30-20-06	Medical/Dental/Vision Insurance	\$4,902.00	\$4,467.82	\$7,214.00	\$5,011.02	\$4,000.00
001-000-000-514-30-20-08	PFML	\$0.00	\$0.04	\$0.00	\$0.00	\$0.00
001-000-000-514-30-31-00	Clerks Office Supplies	\$525.00	\$758.57	\$525.00	\$759.54	\$600.00
001-000-000-514-30-35-00	Clerks Small Equipment	\$375.00	\$2.10	\$375.00	\$605.83	\$375.00
001-000-000-514-30-41-00	Clerks IT Services	\$375.00	\$504.09	\$375.00	\$928.31	\$375.00
001-000-000-514-30-42-00	Telephone/Internet	\$750.00	\$381.00	\$750.00	\$230.99	\$750.00
001-000-000-514-30-42-01	Clerk's Postage	\$150.00	\$0.48	\$150.00	\$0.00	\$50.00
001-000-000-514-30-43-00	Travel/Lodging/Meals/Mileage-Clerk	\$1,000.00	\$235.04	\$1,000.00	\$184.58	\$1,000.00
001-000-000-514-30-44-01	Taxes & Operating Assessment	\$15.00	\$0.00	\$15.00	\$0.00	\$15.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
001-000-000-514-30-45-00	Clerks Copier Lease	\$465.00	\$463.90	\$465.00	\$470.79	\$465.00
001-000-000-514-30-45-01	Rental Fees - P O Box	\$105.00	\$110.66	\$115.00	\$117.33	\$115.00
001-000-000-514-30-45-02	Internal Facilities Rent	\$2,350.00	\$2,345.28	\$2,350.00	\$2,345.28	\$2,350.00
001-000-000-514-30-45-03	Rental Fees	\$15.00	\$6.03	\$15.00	\$4.24	\$15.00
001-000-000-514-30-46-00	Insurance	\$2,207.00	\$2,453.46	\$2,420.00	\$2,334.23	\$2,926.00
001-000-000-514-30-47-00	Utilities: Water/Sewer/Electric	\$300.00	\$188.80	\$300.00	\$209.18	\$300.00
001-000-000-514-30-48-00	Clerks Copier Maintenance Svcs	\$275.00	\$302.24	\$275.00	\$286.66	\$275.00
001-000-000-514-30-49-00	Clerks Miscellaneous Expenses	\$300.00	\$56.50	\$300.00	\$12.06	\$300.00
001-000-000-514-30-49-03	Clerks Training	\$1,300.00	\$524.99	\$1,300.00	\$272.50	\$1,300.00
	Total City Clerk/Recording	\$54,617.00	\$53,854.65	\$59,199.00	\$54,088.59	\$60,952.00
	Election Services					
001-000-000-514-40-41-00	Election Costs/Lewis County	\$500.00	\$925.90	\$500.00	\$1,642.57	\$500.00
	Total Election Services	\$500.00	\$925.90	\$500.00	\$1,642.57	\$500.00
001-000-000-514-89-41-00	Records Professional Services	\$0.00	\$0.00	\$0.00	\$4.20	\$0.00
	Voter Registration Services					
001-000-000-514-90-41-01	Voter RegistrationLewis County	\$2,200.00	\$1,659.41	\$2,200.00	\$0.00	\$2,200.00
	Total Voter Registration	\$2,200.00	\$1,659.41	\$2,200.00	\$0.00	\$2,200.00
	Total Financial and Record	\$116,765.00	\$115,060.07	\$125,333.00	\$118,144.67	\$123,890.00
	Legal					
001-000-000-515-41-41-00	Legal/Civil City Attorney	\$18,000.00	\$19,253.43	\$20,000.00	\$9,599.86	\$20,000.00
001-000-000-515-41-41-01	Legal Services - PDR	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
001-000-000-515-41-41-02	Legal/Prosecuting Attorney	\$28,000.00	\$49,721.00	\$75,000.00	\$76,112.77	\$80,000.00
001-000-000-515-41-43-00	Travel Reimbursements	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-515-41-49-01	Legal Dues/registration	\$1,000.00	\$0.00	\$1,000.00	\$304.80	\$1,000.00
001-000-000-515-45-41-01	Legal Services Claims/Litigation/Nuisance	\$5,000.00	\$140.00	\$5,000.00	\$9,486.23	\$5,000.00
001-000-000-515-93-41-00	Indigent Attorney Services	\$18,000.00	\$21,090.00	\$25,000.00	\$25,810.00	\$27,000.00
	Total Legal	\$74,000.00	\$90,204.43	\$130,000.00	\$121,313.66	\$137,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Employee Benefit Programs						
001-000-000-517-21-21-00	Leoff I Medical	\$10,000.00	\$8,167.50	\$10,000.00	\$5,153.92	\$5,000.00
001-000-000-517-21-22-00	Medical Reimbursement	\$2,000.00	\$338.00	\$2,000.00	\$240.00	\$2,000.00
001-000-000-517-60-41-00	Workers Comp Broker Services	\$500.00	\$304.72	\$500.00	\$527.20	\$550.00
	Total Employee Benefit	\$12,500.00	\$8,810.22	\$12,500.00	\$5,921.12	\$7,550.00
Central Services (City Hall)						
001-000-000-518-10-41-00	Personnel - Advertising	\$225.00	\$0.00	\$225.00	\$0.00	\$225.00
001-000-000-518-30-31-00	Maintenance Supplies	\$2,500.00	\$1,144.20	\$2,500.00	\$1,251.19	\$2,500.00
001-000-000-518-30-31-01	Sanitary Supplies	\$750.00	\$747.15	\$750.00	\$539.23	\$750.00
001-000-000-518-30-35-00	City Hall Equipment	\$1,500.00	\$10.97	\$1,500.00	\$130.48	\$1,500.00
001-000-000-518-30-41-01	Professional Service/IT/Phone	\$1,100.00	\$6.11	\$1,100.00	\$0.00	\$1,100.00
001-000-000-518-30-41-03	Professional Janitorial Services	\$7,610.00	\$7,005.80	\$7,610.00	\$7,008.28	\$7,610.00
001-000-000-518-30-41-04	Broker Fees - Insurance	\$3,500.00	\$3,529.14	\$3,500.00	\$1,764.57	\$3,750.00
001-000-000-518-30-42-00	Communications/Website	\$4,175.00	\$46.39	\$4,175.00	\$3,668.80	\$4,175.00
001-000-000-518-30-45-00	Internal Facilities Rent	\$11,240.00	\$11,235.72	\$11,240.00	\$11,235.69	\$11,240.00
001-000-000-518-30-45-01	Equipment Rental	\$175.00	\$161.85	\$175.00	\$161.85	\$175.00
001-000-000-518-30-46-00	Insurance	\$1,590.00	\$1,818.35	\$1,818.00	\$2,037.63	\$2,737.00
001-000-000-518-30-47-00	Utilities: Water/Sewer/Electric	\$1,500.00	\$904.42	\$1,500.00	\$1,002.14	\$1,500.00
001-000-000-518-30-48-00	Maintenance & Repair Services	\$1,000.00	\$704.52	\$1,000.00	\$2,150.11	\$1,500.00
001-000-000-518-90-31-00	Supplies/First Aid/Flags	\$800.00	\$229.73	\$800.00	\$93.87	\$1,000.00
001-000-000-518-90-41-00	AWC Service Fee	\$1,230.00	\$1,163.00	\$1,206.00	\$1,206.00	\$1,270.00
001-000-000-518-90-49-00	Dues/Membership/Subscriptions-WMCA/WAPRO	\$225.00	\$42.50	\$225.00	\$25.00	\$225.00
001-000-000-518-90-49-01	Miscellaneous	\$150.00	\$0.00	\$150.00	\$32.10	\$150.00
	Total Central Services (City	\$39,270.00	\$28,749.85	\$39,474.00	\$32,306.94	\$41,407.00
	Total General Government	\$403,492.00	\$399,000.77	\$501,768.00	\$468,865.22	\$514,569.00
Public Safety						
Law Enforcement						
001-000-000-521-10-10-09	Civil Service Secretary/Examiner Salary	\$0.00	\$462.00	\$1,800.00	\$1,969.50	\$2,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
001-000-000-521-10-10-11	Police Administration Salaries	\$64,915.00	\$68,277.48	\$68,904.00	\$72,820.62	\$73,117.00
001-000-000-521-10-10-12	Grant Overtime NCHIP	\$0.00	\$0.00	\$0.00	\$0.00	\$18,562.00
001-000-000-521-10-20-03	Medical/dental/Vision Insurance	\$11,400.00	\$12,769.38	\$16,776.00	\$16,842.20	\$17,465.00
001-000-000-521-10-20-04	PERS/LEOFF Retirement	\$6,745.00	\$6,643.26	\$6,567.00	\$6,711.56	\$8,737.00
001-000-000-521-10-20-05	Social Security	\$0.00	(\$156.74)	\$0.00	\$0.00	\$0.00
001-000-000-521-10-20-06	Deferred Compensation Match	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-10-20-11	Accrual Liability	\$1,690.00	\$1,834.82	\$1,968.00	\$1,968.35	\$1,764.00
001-000-000-521-10-20-12	Labor & Industries	\$310.00	\$276.38	\$353.00	\$448.70	\$444.00
001-000-000-521-10-20-13	S/S Medicare	\$966.00	\$992.70	\$1,028.00	\$1,085.06	\$1,329.00
001-000-000-521-10-31-00	Office Supplies	\$1,500.00	\$905.86	\$1,500.00	\$1,419.71	\$1,000.00
001-000-000-521-10-31-02	Civil Service Supplies	\$0.00	\$259.82	\$300.00	\$260.94	\$300.00
001-000-000-521-10-35-00	Administrative Equipment	\$750.00	\$223.10	\$750.00	\$581.56	\$250.00
001-000-000-521-10-41-00	Computer Programming Services	\$2,000.00	\$2,531.54	\$2,500.00	\$1,991.56	\$2,000.00
001-000-000-521-10-41-03	Professional Services (Pre-employment Screening)	\$1,000.00	\$0.00	\$700.00	\$1,385.00	\$700.00
001-000-000-521-10-42-00	Telephone/Internet	\$7,750.00	\$7,223.21	\$8,500.00	\$6,475.24	\$8,500.00
001-000-000-521-10-42-01	Postage	\$500.00	\$171.95	\$250.00	\$163.15	\$150.00
001-000-000-521-10-44-00	Taxes & Operating Assessments	\$25.00	\$25.45	\$30.00	\$0.00	\$30.00
001-000-000-521-10-45-00	Copier Lease	\$1,400.00	\$1,391.10	\$1,400.00	\$1,412.64	\$1,400.00
001-000-000-521-10-45-01	Rental Fees/P O Box	\$200.00	\$117.93	\$200.00	\$119.52	\$200.00
001-000-000-521-10-46-00	Insurance	\$34,044.00	\$42,542.46	\$60,000.00	\$60,515.51	\$52,122.00
001-000-000-521-10-48-01	Copier Maintenance Services	\$900.00	\$907.79	\$900.00	\$1,348.23	\$750.00
001-000-000-521-10-49-04	Dues/registration	\$500.00	\$449.84	\$600.00	\$650.00	\$700.00
001-000-000-521-10-49-05	Miscellaneous	\$500.00	\$328.85	\$500.00	\$44.28	\$300.00
001-000-000-521-22-31-00	Patrol Uniforms	\$7,500.00	\$7,221.29	\$7,000.00	\$6,308.03	\$4,500.00
001-000-000-521-22-31-01	Patrol Ammunition	\$2,000.00	\$1,829.76	\$2,000.00	\$1,110.00	\$1,500.00
001-000-000-521-22-31-04	Patrol Operating Supplies	\$3,000.00	\$2,001.22	\$3,000.00	\$1,658.37	\$1,500.00
001-000-000-521-22-35-00	Patrol Minor Equipment	\$14,500.00	\$10,890.20	\$12,000.00	\$11,462.05	\$7,500.00
001-000-000-521-22-41-00	Professional Services	\$10,000.00	\$9,118.26	\$12,000.00	\$12,811.74	\$15,000.00
001-000-000-521-30-49-01	CJ Fund - Training	\$0.00	\$0.00	\$0.00	\$18.29	\$0.00
001-000-000-521-40-43-00	Travel/Mileage/Meals/Lodging	\$3,000.00	\$3,666.34	\$4,500.00	\$2,273.37	\$3,000.00
001-000-000-521-40-49-00	Police Training	\$5,000.00	\$3,113.50	\$5,000.00	\$3,045.13	\$3,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
001-000-000-521-50-31-00	Vehicle Maintenance Supplies	\$0.00	\$12.45	\$0.00	\$0.00	\$0.00
001-000-000-521-50-45-00	Internal Facilities Rent	\$13,195.00	\$13,192.07	\$13,195.00	\$13,192.18	\$13,195.00
001-000-000-521-50-47-00	Utilities: Water/Sewer/Electric	\$1,200.00	\$1,061.92	\$1,200.00	\$1,176.62	\$1,200.00
001-000-000-521-50-48-00	Vehicle Repair Maint Services	\$7,500.00	\$3,584.59	\$7,500.00	\$6,517.55	\$4,000.00
001-000-000-521-70-10-01	Police Patrol Salaries	\$313,770.00	\$329,789.37	\$403,133.00	\$414,880.09	\$433,941.00
001-000-000-521-70-10-02	Patrol Overtime	\$18,000.00	\$4,403.84	\$25,000.00	\$27,275.87	\$20,000.00
001-000-000-521-70-10-05	Patrol On-Call Pay	\$7,500.00	\$4,205.43	\$5,000.00	\$3,302.70	\$3,500.00
001-000-000-521-70-20-01	Patrol Labor & Industries	\$12,140.00	\$14,070.98	\$28,705.00	\$31,674.73	\$35,583.00
001-000-000-521-70-20-02	Patrol Medical/Dental/Vision Insurance	\$45,600.00	\$48,610.36	\$83,880.00	\$84,157.00	\$87,312.00
001-000-000-521-70-20-03	Patrol SS/Medicare	\$5,045.00	\$5,298.09	\$6,340.00	\$6,587.70	\$6,741.00
001-000-000-521-70-20-05	Patrol LEOFF Retirement	\$17,425.00	\$20,334.48	\$22,245.00	\$23,726.02	\$24,150.00
001-000-000-521-70-20-06	Patrol Accrual Liability	\$9,059.00	\$1,926.72	\$11,054.00	\$5,038.98	\$10,280.00
001-000-000-521-70-20-08	Patrol Deferred Comp Match	\$3,600.00	\$3,750.00	\$5,700.00	\$4,275.00	\$5,400.00
001-000-000-521-70-32-00	Fuel & Oil	\$25,000.00	\$19,703.59	\$20,000.00	\$20,318.46	\$18,000.00
001-000-000-521-70-41-00	Prof Services - Towing	\$500.00	\$3,114.23	\$2,500.00	\$1,062.43	\$1,500.00
001-000-000-521-70-41-02	Lewis County Dispatching Svcs	\$18,000.00	\$17,469.00	\$68,000.00	\$66,234.00	\$10,010.00
001-000-000-521-70-42-00	Mdt Air Cards	\$3,575.00	\$3,160.29	\$3,600.00	\$3,204.05	\$3,600.00
001-000-000-521-70-48-00	Radio And Radar Repair Services	\$750.00	\$0.00	\$750.00	\$852.43	\$500.00
Total Law Enforcement		\$683,954.00	\$715,706.16	\$928,828.00	\$930,376.12	\$906,732.00
Detention and/or Correction						
001-000-000-523-60-41-00	Prisoner Medical Costs	\$750.00	\$2,970.44	\$3,000.00	\$220.17	\$3,000.00
001-000-000-523-60-41-01	LC/Care & Custody of Prisoners	\$12,900.00	\$12,767.53	\$15,000.00	\$27,413.08	\$15,000.00
001-000-000-523-90-43-00	Prisoners Food Service	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00
Total Detention and/or		\$13,675.00	\$15,737.97	\$18,025.00	\$27,633.25	\$18,025.00
Protective Inspection						
001-000-000-524-20-41-00	Inspection Services	\$30.00	\$0.00	\$30.00	\$44.85	\$30.00
001-000-000-524-60-42-00	Postage	\$200.00	\$150.56	\$200.00	\$77.57	\$100.00
Total Protective Inspection		\$230.00	\$150.56	\$230.00	\$122.42	\$130.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Emergency Services						
001-000-000-525-50-31-00	Fire Hydrant Repair Supplies	\$1,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
001-000-000-525-60-41-01	County Emergency Management	\$8,040.00	\$7,429.00	\$8,040.00	\$11,431.00	\$12,260.00
Total Emergency Services		\$9,540.00	\$7,429.00	\$10,540.00	\$11,431.00	\$14,760.00
Total Public Safety		\$707,399.00	\$739,023.69	\$957,623.00	\$969,562.79	\$939,647.00
Economic Environment						
Conservation						
001-000-000-553-70-41-00	SWCAA/Air Pollution Control	\$1,100.00	\$1,042.25	\$1,134.00	\$1,133.90	\$1,237.00
Total Conservation		\$1,100.00	\$1,042.25	\$1,134.00	\$1,133.90	\$1,237.00
Environmental Services						
001-000-000-554-30-31-00	Animal Control/food/supplies	\$150.00	\$430.48	\$150.00	\$46.15	\$150.00
001-000-000-554-30-41-01	Impound:lc Animal Shelter	\$150.00	\$225.00	\$150.00	\$375.00	\$150.00
Total Environmental		\$300.00	\$655.48	\$300.00	\$421.15	\$300.00
Planning and Community						
001-000-000-558-50-10-02	Community Development Salaries	\$50,278.00	\$53,587.47	\$53,739.00	\$54,334.37	\$54,175.00
001-000-000-558-50-20-01	Labor & Industries	\$683.00	\$654.23	\$1,154.00	\$890.82	\$1,320.00
001-000-000-558-50-20-02	S/S Medicare	\$750.00	\$740.71	\$787.00	\$764.81	\$797.00
001-000-000-558-50-20-03	Accrual Liability	\$521.00	\$0.00	\$520.00	\$616.72	\$760.00
001-000-000-558-50-20-04	Medical/Dental/Vision Insurance	\$4,902.00	\$7,682.33	\$7,214.00	\$10,693.40	\$6,941.00
001-000-000-558-50-20-05	Pers Retirement	\$5,224.00	\$5,077.97	\$5,121.00	\$5,065.29	\$5,163.00
001-000-000-558-50-20-07	Deferred Compensation	\$519.00	\$832.67	\$360.00	\$1,089.14	\$740.00
001-000-000-558-50-31-00	Mapping	\$200.00	\$28.35	\$200.00	\$0.00	\$200.00
001-000-000-558-50-31-02	Office Supplies	\$800.00	\$647.46	\$1,000.00	\$899.50	\$1,000.00
001-000-000-558-50-31-03	Maintenance Supplies	\$100.00	\$0.00	\$50.00	\$0.00	\$50.00
001-000-000-558-50-32-00	Motor Fuel - Inspections	\$400.00	\$481.02	\$400.00	\$310.90	\$400.00
001-000-000-558-50-35-00	Building Inspections Small Tools	\$25.00	\$0.00	\$25.00	\$84.33	\$25.00
001-000-000-558-50-41-00	IT Computer Services	\$800.00	\$745.63	\$800.00	\$1,310.34	\$800.00
001-000-000-558-50-41-01	Permit Professional Services	\$0.00	\$780.00	\$0.00	\$0.00	\$0.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
001-000-000-558-50-42-00	Telephone/Internet	\$700.00	\$611.45	\$700.00	\$605.93	\$700.00
001-000-000-558-50-45-00	Internal Facilities Rent	\$6,040.00	\$6,036.60	\$6,040.00	\$6,036.60	\$6,040.00
001-000-000-558-50-46-00	Insurance	\$6,220.00	\$6,779.97	\$6,780.00	\$7,312.80	\$9,103.00
001-000-000-558-60-31-01	Publication Supplies	\$0.00	\$0.00	\$0.00	\$115.65	\$0.00
001-000-000-558-60-35-00	Planning Small Equipment	\$150.00	\$102.20	\$150.00	\$1,541.79	\$250.00
001-000-000-558-60-41-00	Legal/GMA Land Use/zoning	\$10,000.00	\$11,660.00	\$10,000.00	\$19,760.00	\$10,000.00
001-000-000-558-60-41-01	Legal Publications/Advertising	\$700.00	\$863.70	\$900.00	\$783.29	\$900.00
001-000-000-558-60-41-02	Planning Professional Services	\$85,000.00	\$31,921.57	\$85,000.00	\$32,995.67	\$85,000.00
001-000-000-558-60-41-04	LC Pictometry Software/Services	\$800.00	\$0.00	\$800.00	\$0.00	\$800.00
001-000-000-558-60-42-01	Postage	\$800.00	\$60.00	\$800.00	\$115.08	\$800.00
001-000-000-558-60-42-02	Planning Comm ConferenceCall	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00
001-000-000-558-60-44-00	Taxes & Operating Assessment	\$25.00	\$10.33	\$25.00	\$0.00	\$25.00
001-000-000-558-60-45-01	Copier Lease	\$485.00	\$463.86	\$485.00	\$471.07	\$485.00
001-000-000-558-60-47-00	Utilities: Water/Sewer/Electric	\$550.00	\$485.95	\$550.00	\$538.43	\$550.00
001-000-000-558-60-48-00	Copier Maintenance Services	\$300.00	\$490.44	\$300.00	\$769.71	\$300.00
001-000-000-558-60-48-01	Vehicle Maintenance Services	\$150.00	\$72.50	\$150.00	\$0.00	\$150.00
001-000-000-558-60-49-00	Zoning Filing Fees	\$1,500.00	\$1,525.00	\$1,500.00	\$744.00	\$1,500.00
001-000-000-558-60-49-02	Training	\$700.00	\$1,140.00	\$700.00	\$909.80	\$1,000.00
001-000-000-558-60-49-03	Miscellaneous/Dues/Membership	\$800.00	\$122.87	\$1,800.00	\$516.43	\$1,800.00
001-000-000-558-70-41-00	Shoreline Mngmnt Professional Svs/Engineering	\$10,660.00	\$13,522.50	\$5,000.00	\$230.00	\$5,000.00
001-000-000-558-70-41-03	HAPI Grant Professional Svs/Engineering	\$55,000.00	\$48,459.55	\$0.00	\$0.00	\$0.00
001-000-000-558-70-43-00	Planning Meals/Mileage/Lodging/Mileage	\$100.00	\$0.00	\$100.00	\$11.84	\$100.00
001-000-000-558-70-45-00	Equipment Rental	\$25.00	\$10.76	\$25.00	\$8.10	\$25.00
Total Planning and		\$245,957.00	\$195,597.09	\$193,225.00	\$149,525.81	\$196,949.00
Total Economic Environment		\$247,357.00	\$197,294.82	\$194,659.00	\$151,080.86	\$198,486.00
Mental and Physical Health						
Substance Abuse						
001-000-000-566-31-41-00	Chemical Dependency Treatment - 2% Alcohol Revenue	\$540.00	\$561.90	\$540.00	\$1,221.15	\$540.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Total Substance Abuse		\$540.00	\$561.90	\$540.00	\$1,221.15	\$540.00
Total Mental and Physical		\$540.00	\$561.90	\$540.00	\$1,221.15	\$540.00
Culture and Recreation						
Museums & Art Galleries						
001-000-000-575-30-31-00	Historic Facilities Operation & Maintenance Supplies	\$125.00	\$0.00	\$125.00	\$0.00	\$125.00
Total Museums & Art		\$125.00	\$0.00	\$125.00	\$0.00	\$125.00
Park Facilities						
General Parks						
001-000-000-576-80-31-00	Operating/Maintenance Supplies	\$3,500.00	\$1,619.59	\$3,500.00	\$3,442.26	\$3,500.00
001-000-000-576-80-31-01	Flags	\$500.00	\$0.00	\$500.00	\$445.46	\$750.00
001-000-000-576-80-31-03	Vandalism Matinenance Supplies	\$100.00	\$1,363.45	\$1,000.00	\$233.24	\$1,000.00
001-000-000-576-80-32-00	Motor Fuel	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-576-80-35-00	Small Tools & Minor Equipment	\$500.00	\$354.80	\$500.00	\$63.22	\$500.00
001-000-000-576-80-42-00	Telephone/Internet	\$0.00	\$0.00	\$0.00	\$112.10	\$0.00
001-000-000-576-80-45-00	Equipment Rental	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-576-80-46-00	Insurance	\$1,493.00	\$1,735.74	\$1,736.00	\$7,225.90	\$2,132.00
001-000-000-576-80-47-00	Power TO Park	\$2,000.00	\$1,600.15	\$2,000.00	\$2,099.82	\$2,000.00
001-000-000-576-80-47-01	Park Utilities (water/sewer/camera wifi)	\$750.00	\$2,733.86	\$1,600.00	\$2,855.87	\$1,600.00
001-000-000-576-80-48-00	Parks Maintenance Services	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
001-000-000-576-80-48-01	Copier Maintenance	\$25.00	\$0.24	\$25.00	\$0.00	\$0.00
001-000-000-576-80-48-04	Equipment Repair Services	\$500.00	\$325.16	\$500.00	\$1,519.02	\$2,000.00
001-000-000-576-80-49-00	Miscellaneous Expenses	\$100.00	\$0.00	\$100.00	\$77.75	\$100.00
001-000-000-576-80-49-01	Dues/memberships	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
Total General Parks		\$10,418.00	\$9,732.99	\$12,411.00	\$18,074.64	\$13,782.00
Total Park Facilities		\$10,418.00	\$9,732.99	\$12,411.00	\$18,074.64	\$13,782.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Total Culture and Recreation		\$10,543.00	\$9,732.99	\$12,536.00	\$18,074.64	\$13,907.00
Nonexpenditures						
Other Nonexpenditures						
001-000-000-589-10-00-00	Refunds of Deposit	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Total Other Nonexpenditures		\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Total Nonexpenditures		\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
Other Financing Uses						
Redemption of Debt						
001-000-000-591-18-71-00	RD Limited Tax Oblig Bon Princ	\$18,423.00	\$18,816.32	\$19,658.00	\$19,648.53	\$20,528.00
Total Redemption of Debt		\$18,423.00	\$18,816.32	\$19,658.00	\$19,648.53	\$20,528.00
Interest And Other Debt						
001-000-000-592-18-83-01	RD Limited Tax Oblig Bond Int	\$41,406.00	\$41,011.68	\$40,170.00	\$40,179.47	\$39,300.00
Total Interest And Other		\$41,406.00	\$41,011.68	\$40,170.00	\$40,179.47	\$39,300.00
Capital Expenditures						
001-000-000-594-14-64-00	Finance/Budgeting Software	\$4,245.00	\$0.00	\$4,245.00	\$0.00	\$5,500.00
001-000-000-594-58-64-00	Capital Community Planning Ecocomic Equipment	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Expenditures		\$14,245.00	\$0.00	\$4,245.00	\$0.00	\$5,500.00
Transfers						
001-000-000-597-17-20-00	Transfer/LEOFF I Long Term Care	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Total Transfers		\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Total Other Financing Uses		\$81,074.00	\$66,828.00	\$71,073.00	\$66,828.00	\$72,328.00
Total Expenditure		\$1,450,405.00	\$1,412,442.17	\$1,738,199.00	\$1,675,732.66	\$1,739,477.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Total General Fund 001		\$1,450,405.00	\$1,412,442.17	\$1,738,199.00	\$1,675,732.66	\$1,739,477.00
Substance Abuse Fund						
Expenditure						
Public Safety						
Law Enforcement						
Property & Evidence Room						
002-000-000-521-80-31-00	Property Room Evidence Supplies	\$1,000.00	\$1,405.90	\$1,500.00	\$1,101.73	\$1,500.00
002-000-000-521-80-35-00	Property Room Equipment	\$1,500.00	\$0.00	\$500.00	\$93.86	\$500.00
	Total Property & Evidence	\$2,500.00	\$1,405.90	\$2,000.00	\$1,195.59	\$2,000.00
	Total Law Enforcement	\$2,500.00	\$1,405.90	\$2,000.00	\$1,195.59	\$2,000.00
	Total Public Safety	\$2,500.00	\$1,405.90	\$2,000.00	\$1,195.59	\$2,000.00
	Total Expenditure	\$2,500.00	\$1,405.90	\$2,000.00	\$1,195.59	\$2,000.00
	Total Substance Abuse Fund	\$2,500.00	\$1,405.90	\$2,000.00	\$1,195.59	\$2,000.00
Park Improvement Fund 004						
Capital Expenditures						
004-000-000-594-76-41-00	Professional Engineering Services	\$57,000.00	\$580.00	\$1,470.00	\$1,470.00	\$0.00
004-000-000-594-76-62-01	Park Building Improvement Proj	\$758,405.00	\$441,994.87	\$312,769.00	\$312,768.91	\$0.00
004-000-000-594-76-62-02	Park Improvement Projects	\$10,000.00	\$0.00	\$3,000.00	\$712.14	\$0.00
	Total Capital Expenditures	\$825,405.00	\$442,574.87	\$317,239.00	\$314,951.05	\$0.00
	Total Park Improvement Fund 004	\$825,405.00	\$442,574.87	\$317,239.00	\$314,951.05	\$0.00
Genl Govrnmt Capital Equip						
Centralized/General Services						
005-000-000-518-30-31-00	City Hall Maintenance Supplies	\$15,000.00	\$45.51	\$4,000.00	\$22.22	\$4,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
005-000-000-518-30-35-00	City Hall Equipment	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00
	Total Centralized/General	\$22,000.00	\$45.51	\$11,000.00	\$22.22	\$11,000.00
	Other Financing Uses					
	Capital Expenditures					
005-000-000-594-18-64-00	Capital Equipment	\$43,445.00	\$43,445.00	\$0.00	\$0.00	\$0.00
	Total Capital Expenditures	\$43,445.00	\$43,445.00	\$0.00	\$0.00	\$0.00
	Total Other Financing Uses	\$43,445.00	\$43,445.00	\$0.00	\$0.00	\$0.00
	Total Genl Govrnmt Capital	\$65,445.00	\$43,490.51	\$11,000.00	\$22.22	\$11,000.00
	Street Fund 101					
	Transportation					
	Road and Street					
101-000-000-542-30-10-06	Street Maintenance Salaries	\$60,708.00	\$67,879.99	\$85,528.00	\$74,840.96	\$62,320.00
101-000-000-542-30-20-01	Labor & Industries	\$1,580.00	\$1,662.65	\$3,552.00	\$3,014.63	\$3,356.00
101-000-000-542-30-20-02	Pers Retirement	\$6,350.00	\$6,647.76	\$8,208.00	\$6,996.28	\$6,610.00
101-000-000-542-30-20-03	Ss/medicare	\$900.00	\$963.60	\$1,265.00	\$1,085.53	\$1,284.00
101-000-000-542-30-20-04	Deferred Compensation	\$1,001.00	\$1,673.09	\$1,788.00	\$2,219.90	\$1,915.00
101-000-000-542-30-20-05	Accrual Liability	\$1,354.00	\$0.00	\$1,687.00	\$0.00	\$2,165.00
101-000-000-542-30-20-06	Medical/Dental/Vision Insurance	\$10,897.00	\$12,186.96	\$21,571.00	\$19,803.96	\$16,971.00
101-000-000-542-30-31-00	Operating Supplies	\$8,500.00	\$1,314.18	\$8,500.00	\$1,671.18	\$8,500.00
101-000-000-542-30-31-01	Maintenance Supplies	\$9,475.00	\$1,498.11	\$9,475.00	\$2,809.82	\$9,475.00
101-000-000-542-30-31-02	Roadway Preservation Supplies	\$5,250.00	\$1,284.77	\$5,250.00	\$992.13	\$5,250.00
101-000-000-542-30-31-03	Uniforms	\$300.00	\$237.87	\$400.00	\$351.18	\$400.00
101-000-000-542-30-31-04	PW Boot Allowance	\$200.00	\$173.06	\$250.00	\$285.17	\$300.00
101-000-000-542-30-32-00	Motor Fuel	\$6,000.00	\$5,277.82	\$6,000.00	\$4,632.12	\$6,000.00
101-000-000-542-30-35-00	Small Tools & Minor Equipment	\$1,500.00	\$963.91	\$1,500.00	\$1,174.35	\$1,500.00
101-000-000-542-30-41-00	Professional Services	\$150.00	\$18.33	\$150.00	\$648.19	\$1,000.00
101-000-000-542-30-41-01	Contracted Employees	\$4,680.00	\$0.00	\$4,680.00	\$0.00	\$250.00
101-000-000-542-30-45-00	Equipment Rental	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00
101-000-000-542-30-46-00	Insurance	\$13,211.00	\$13,843.91	\$14,302.00	\$15,344.69	\$17,300.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
101-000-000-542-30-48-01	Equipment Repair Services	\$3,000.00	\$688.03	\$3,000.00	\$971.36	\$3,000.00
101-000-000-542-30-49-00	Street Maint. Miscellaneous	\$0.00	\$0.00	\$0.00	\$46.62	\$0.00
101-000-000-542-40-31-01	Stormwater Supplies	\$1,000.00	\$56.65	\$1,000.00	\$0.00	\$1,000.00
101-000-000-542-40-41-00	Stormwater Professional Services	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00
101-000-000-542-62-47-00	Special Paths Power Pedestrian Overpass	\$675.00	\$358.43	\$675.00	\$596.40	\$675.00
101-000-000-542-63-31-00	Street Light Maintenance Supplies	\$2,000.00	\$1,550.00	\$2,000.00	\$1,127.61	\$2,000.00
101-000-000-542-63-47-00	Power TO Street Lighting	\$17,000.00	\$15,622.13	\$17,000.00	\$17,613.50	\$17,000.00
101-000-000-542-63-48-00	Street Light Maintenance Services	\$750.00	\$0.00	\$750.00	\$129.35	\$750.00
101-000-000-542-64-31-00	Traffic Control Supplies	\$1,500.00	\$1,751.33	\$2,000.00	\$2,020.88	\$2,500.00
101-000-000-542-64-41-00	Striping Srvcs/paint	\$6,500.00	\$1,572.95	\$6,500.00	\$4,245.23	\$6,500.00
101-000-000-542-64-41-01	WSDOT Traffic Signal Maint. Services	\$750.00	\$0.00	\$750.00	\$981.80	\$1,000.00
101-000-000-542-64-47-00	Power TO Traffic Signals	\$1,400.00	\$1,084.20	\$1,400.00	\$1,264.16	\$1,400.00
101-000-000-542-64-48-00	Traffic Control Repairs & Maintenance	\$750.00	\$2,067.97	\$1,200.00	\$26.81	\$1,200.00
101-000-000-542-66-31-00	Snow & Ice Control Supplies	\$750.00	\$415.31	\$750.00	\$406.27	\$750.00
101-000-000-542-67-31-00	Street Sweeper Supplies	\$750.00	\$695.49	\$1,000.00	\$25.25	\$1,000.00
101-000-000-542-67-48-00	Street Cleaning Equipment Maint Services	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
101-000-000-542-69-31-00	Other Traffic & Pedestrian Svcs Supplis	\$75.00	\$0.00	\$75.00	\$378.36	\$75.00
101-000-000-542-69-31-01	Flags & Banners	\$750.00	\$270.78	\$1,500.00	\$1,393.95	\$2,000.00
101-000-000-542-70-31-00	Roadside (Planters Strip) Supplies	\$1,675.00	\$67.04	\$1,675.00	\$77.59	\$1,675.00
101-000-000-542-70-49-00	Roadside Damages Deductible	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00
101-000-000-542-90-49-00	Training	\$375.00	\$210.17	\$375.00	\$134.75	\$375.00
Total Road and Street		\$176,056.00	\$142,036.49	\$220,056.00	\$167,309.98	\$191,346.00
Road and Street General						
101-000-000-543-10-10-03	Street Management Salary	\$26,362.00	\$27,010.58	\$26,408.00	\$28,179.70	\$29,634.00
101-000-000-543-10-20-01	Labor & Industries	\$545.00	\$435.22	\$911.00	\$673.39	\$1,332.00
101-000-000-543-10-20-02	S/S Medicare	\$400.00	\$401.27	\$400.00	\$424.02	\$451.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
101-000-000-543-10-20-03	Accrual Liability	\$992.00	\$1,720.28	\$992.00	\$1,054.26	\$1,485.00
101-000-000-543-10-20-04	Pers Retirement	\$2,739.00	\$2,626.54	\$2,517.00	\$2,622.76	\$2,824.00
101-000-000-543-10-20-05	Deferred Compensation	\$594.00	\$463.78	\$594.00	\$464.45	\$594.00
101-000-000-543-10-20-06	Medical/Dental/Vision Insurance	\$3,762.00	\$3,050.25	\$5,536.00	\$4,343.06	\$5,763.00
101-000-000-543-30-10-01	Administration Salaries	\$18,758.00	\$20,117.16	\$38,774.00	\$25,511.65	\$22,776.00
101-000-000-543-30-10-02	Overtime	\$0.00	\$487.43	\$0.00	\$13.04	\$0.00
101-000-000-543-30-20-01	Pers Retirement	\$1,950.00	\$2,011.99	\$3,695.00	\$2,376.45	\$2,011.00
101-000-000-543-30-20-02	S/S Medicare	\$280.00	\$295.70	\$569.00	\$380.06	\$1,000.00
101-000-000-543-30-20-03	Labor & Industries	\$60.00	\$63.68	\$186.00	\$119.94	\$260.00
101-000-000-543-30-20-04	Deferred Compensation	\$540.00	\$716.47	\$1,060.00	\$1,496.28	\$720.00
101-000-000-543-30-20-05	Accrual Liability	\$440.00	\$234.52	\$994.00	\$661.72	\$895.00
101-000-000-543-30-20-06	Medical/Dental/Vision Insurance	\$2,850.00	\$2,902.92	\$9,785.00	\$4,928.38	\$4,365.00
101-000-000-543-30-31-00	Office Supplies	\$450.00	\$1,026.92	\$600.00	\$894.21	\$700.00
101-000-000-543-30-31-01	Operating Supplies - Software	\$850.00	\$0.00	\$850.00	\$16.95	\$850.00
101-000-000-543-30-35-00	Small Tools & Minor Equipment	\$300.00	\$168.73	\$300.00	\$225.48	\$300.00
101-000-000-543-30-41-00	State Examiner	\$1,900.00	\$1,196.44	\$1,900.00	\$2,052.33	\$500.00
101-000-000-543-30-41-01	Legal Retainer	\$5,000.00	\$312.89	\$5,000.00	\$8,539.17	\$5,000.00
101-000-000-543-30-41-02	Broker Fees (propel/sedgewick)	\$750.00	\$1,170.19	\$750.00	\$648.41	\$1,200.00
101-000-000-543-30-41-03	IT Services	\$350.00	\$1,016.75	\$350.00	\$1,904.18	\$350.00
101-000-000-543-30-41-04	Software Support Visions	\$800.00	\$446.15	\$800.00	\$732.96	\$800.00
101-000-000-543-30-41-06	Legal Publications/advertising	\$150.00	\$340.04	\$500.00	\$5.49	\$500.00
101-000-000-543-30-42-00	Postage	\$150.00	\$7.68	\$150.00	\$36.50	\$150.00
101-000-000-543-30-42-01	Telephone/Internet	\$1,700.00	\$1,446.65	\$1,700.00	\$1,504.51	\$1,700.00
101-000-000-543-30-43-00	Travel/Meals/Lodging/Mileage	\$100.00	\$81.65	\$150.00	\$0.00	\$150.00
101-000-000-543-30-44-00	B & O Excise Tax	\$100.00	\$0.00	\$100.00	\$138.78	\$100.00
101-000-000-543-30-44-01	Taxes & Operating Assessment	\$25.00	\$10.33	\$25.00	\$29.89	\$25.00
101-000-000-543-30-45-00	Copier Lease	\$465.00	\$463.85	\$465.00	\$470.97	\$465.00
101-000-000-543-30-45-01	Rental Fees	\$25.00	\$12.14	\$25.00	\$8.52	\$25.00
101-000-000-543-30-48-00	Copier Maintenance Services	\$200.00	\$120.00	\$200.00	\$193.83	\$200.00
101-000-000-543-30-49-01	Miscellaneous/Memberships/Recording/License Fees	\$100.00	\$95.44	\$100.00	\$23.79	\$100.00
101-000-000-543-30-49-02	Bank/Investment Fees	\$75.00	\$48.62	\$75.00	\$24.01	\$75.00
101-000-000-543-30-49-03	Administration Training	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
101-000-000-543-50-45-00	Internal Facilities Rent	\$2,525.00	\$2,524.68	\$2,525.00	\$2,524.68	\$2,525.00
101-000-000-543-50-47-00	Utilities: Water/Sewer/Electric	\$550.00	\$474.19	\$550.00	\$534.53	\$550.00
Total Road and Street		\$76,937.00	\$73,501.13	\$109,636.00	\$93,758.35	\$90,475.00
Total Transportation		\$252,993.00	\$215,537.62	\$329,692.00	\$261,068.33	\$281,821.00
Other Financing Uses						
Capital Expenditures						
101-000-000-594-44-64-00	Heavy Duty Capital Equipment	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00
101-000-000-594-44-64-02	Capital Equipment/IT Server	\$0.00	\$0.00	\$0.00	\$81.14	\$0.00
Total Capital Expenditures		\$10,000.00	\$0.00	\$10,000.00	\$81.14	\$0.00
Roads/Streets Construction						
101-000-000-595-64-64-00	Capital Traffic Control Devices	\$16,710.00	\$17,242.61	\$20,000.00	\$17,949.17	\$20,000.00
Total Roads/Streets		\$16,710.00	\$17,242.61	\$20,000.00	\$17,949.17	\$20,000.00
Transfer Out						
101-000-000-597-42-00-00	Transfer/Capital Heavy Equipment	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
Total Transfer Out		\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00
Total Other Financing Uses		\$41,710.00	\$32,242.61	\$45,000.00	\$33,030.31	\$20,000.00
Total Street Fund 101		\$294,703.00	\$247,780.23	\$374,692.00	\$294,098.64	\$301,821.00
Street Capital Equipment Fund						
Other Financing Uses						
Capital Expenditures						
102-000-000-594-42-64-00	Street Capital Equipment	\$59,786.00	\$42,760.66	\$10,547.00	\$10,546.12	\$33,333.00
Total Capital Expenditures		\$59,786.00	\$42,760.66	\$10,547.00	\$10,546.12	\$33,333.00
Total Other Financing Uses		\$59,786.00	\$42,760.66	\$10,547.00	\$10,546.12	\$33,333.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Total Street Capital Equipment		\$59,786.00	\$42,760.66	\$10,547.00	\$10,546.12	\$33,333.00
Street Improvement Fund 105						
Operations Administration						
105-000-000-544-90-41-00	Administrative Fee	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
Total Operations		\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
Other Decreases in Fund						
105-000-000-582-20-00-00	Refund of Retainage Deposits	\$1,032,277.00	\$0.00	\$1,523,337.00	\$1,523,337.00	\$0.00
Total Other Decreases in		\$1,032,277.00	\$0.00	\$1,523,337.00	\$1,523,337.00	\$0.00
Roads/Streets Construction						
105-000-000-595-10-41-00	Engineering/Prof Svcs	\$185,725.00	\$185,722.33	\$50,000.00	\$47,300.17	\$30,000.00
105-000-000-595-30-41-00	Advertising Prof Svcs	\$1,017.00	\$1,017.10	\$1,000.00	\$1,974.10	\$1,000.00
105-000-000-595-30-63-00	Roadway Capital Improvement	\$2,591,946.00	\$2,591,945.30	\$488,029.00	\$178,042.25	\$406,597.00
105-000-000-595-63-63-00	Street Lighting Improvements	\$61,785.00	\$1,800.00	\$10,000.00	\$129.35	\$10,000.00
Total Roads/Streets		\$2,840,473.00	\$2,780,484.73	\$549,029.00	\$227,445.87	\$447,597.00
105-000-000-597-42-00-00	Transfer 102 Street Capital Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
Total Street Improvement Fund		\$3,873,250.00	\$2,780,484.73	\$2,072,866.00	\$1,750,782.87	\$463,097.00
Criminal Justice Funds						
Public Safety						
Police Operations						
110-000-000-521-22-35-01	CJ Minor Equipment	\$20,000.00	\$77.90	\$20,000.00	\$48.52	\$20,000.00
110-000-000-521-22-41-00	Police Operations Professional Services	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
Total Police Operations		\$23,000.00	\$77.90	\$23,000.00	\$48.52	\$23,000.00
Crime Prevention						
110-000-000-521-30-31-00	CJSP Crime Prevention Supplies	\$5,000.00	\$0.00	\$5,000.00	\$2,772.18	\$5,000.00
110-000-000-521-30-45-00	Special Programs Equipment Rental	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
110-000-000-521-30-49-01	CJ Spec Programs & Youth @ Risk	\$3,500.00	\$10,102.94	\$7,050.00	\$7,048.50	\$3,500.00
	Total Crime Prevention	\$8,500.00	\$10,102.94	\$12,200.00	\$9,970.68	\$8,500.00
	Training					
110-000-000-521-40-49-00	CJ Training	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
	Total Training	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
	Traffic Policing					
110-000-000-521-70-10-01	Patrol DUI Overtime	\$4,645.00	\$0.00	\$4,645.00	\$3,782.16	\$4,645.00
110-000-000-521-70-41-00	Patrol Striping	\$0.00	\$6,389.33	\$0.00	\$0.00	\$0.00
	Total Traffic Policing	\$4,645.00	\$6,389.33	\$4,645.00	\$3,782.16	\$4,645.00
	Total Public Safety	\$37,645.00	\$16,570.17	\$41,345.00	\$13,801.36	\$37,645.00
	Other Financing Uses					
	Capital					
110-000-000-594-21-64-01	Capital Patrol Vehicles	\$70,000.00	\$81,201.69	\$63,781.00	\$63,780.99	\$0.00
	Total Capital	\$70,000.00	\$81,201.69	\$63,781.00	\$63,780.99	\$0.00
	Total Other Financing Uses	\$70,000.00	\$81,201.69	\$63,781.00	\$63,780.99	\$0.00
	Total Criminal Justice Funds	\$107,645.00	\$97,771.86	\$105,126.00	\$77,582.35	\$37,645.00
	Local Fiscal Recovery Fund					
115-000-000-518-30-31-00	City Hall Maintenance Repair Supplies	\$35,000.00	\$34,948.66	\$3,143.00	\$6,172.47	\$0.00
115-000-000-534-10-10-00	Water Dept Salaries ARPA	\$21,000.00	\$20,910.52	\$128.00	\$127.73	\$0.00
115-000-000-534-10-20-00	Water Dept Benefits ARPA	\$2,400.00	\$2,384.65	\$251.00	\$250.55	\$0.00
115-000-000-558-50-20-00	Community Development Benefits ARPA	\$11,500.00	\$11,461.36	\$66.00	\$65.56	\$0.00
115-000-000-558-51-10-00	Community Development Salaries ARPA	\$33,125.00	\$33,125.45	\$161.00	\$160.65	\$0.00
	Capital Expenditures					

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
115-000-000-594-18-60-00	General Services Improvements- Clerk/Treasurer/Mayor	\$58,340.00	\$58,335.45	\$1,131.00	\$1,130.70	\$0.00
115-000-000-594-18-64-00	Capital Equipment	\$54,731.00	\$54,730.68	\$11,074.00	\$11,073.70	\$0.00
115-000-000-594-34-64-00	Water Infrastructure Improvements	\$22,251.00	\$22,250.72	\$0.00	\$0.00	\$0.00
115-000-000-594-35-64-00	Sewer Infrastructure Improvements	\$38,038.00	\$0.00	\$36,300.00	\$40,926.28	\$0.00
115-000-000-594-76-00-00	Capital Park Improv	\$0.00	\$0.00	\$87,113.00	\$87,112.87	\$0.00
Total Capital Expenditures		\$173,360.00	\$135,316.85	\$135,618.00	\$140,243.55	\$0.00
Roads/Streets & Other						
115-000-000-595-30-64-00	Capital Roadway Infrastructure	\$137.00	\$136.86	\$1,755.00	\$1,754.92	\$0.00
Total Roads/Streets & Other		\$137.00	\$136.86	\$1,755.00	\$1,754.92	\$0.00
Total Local Fiscal Recovery Fund		\$276,522.00	\$238,284.35	\$141,122.00	\$148,775.43	\$0.00
Project Planning Fund						
Economic Environment						
Community Planning & Planning						
305-000-000-558-60-41-00	Planning Professional Services	\$25,000.00	\$0.00	\$100,000.00	\$94,861.25	\$50,000.00
305-000-000-558-60-41-01	Legal Publications/Advertising	\$5,000.00	\$0.00	\$100.00	\$0.00	\$100.00
Total Planning		\$30,000.00	\$0.00	\$100,100.00	\$94,861.25	\$50,100.00
Economic Development						
305-000-000-558-70-41-00	Economic Developmnt Professional Svcs	\$25,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
305-000-000-558-70-41-01	Legal Services	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
Total Economic		\$50,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00
Total Community Planning &		\$80,000.00	\$0.00	\$135,100.00	\$94,861.25	\$85,100.00
Total Economic Environment		\$80,000.00	\$0.00	\$135,100.00	\$94,861.25	\$85,100.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Total Project Planning Fund		\$80,000.00	\$0.00	\$135,100.00	\$94,861.25	\$85,100.00
Water Fund 401						
Utilities and Environment						
Water Utilities						
Administration - General						
401-000-000-534-10-10-05	Overtime	\$500.00	\$1,955.37	\$500.00	\$59.24	\$500.00
401-000-000-534-10-10-08	ON Call Pay	\$4,555.00	\$2,062.09	\$4,555.00	\$2,863.74	\$4,555.00
401-000-000-534-10-10-09	Water Dept Salaries	\$182,230.00	\$184,999.42	\$232,476.00	\$217,524.09	\$252,472.00
401-000-000-534-10-20-01	Labor & Industries	\$2,480.00	\$2,270.33	\$5,067.00	\$4,327.82	\$6,947.00
401-000-000-534-10-20-02	S/S Medicare	\$2,790.00	\$2,662.65	\$3,444.00	\$3,218.47	\$4,318.00
401-000-000-534-10-20-03	Accrual Liability	\$4,900.00	\$4,226.17	\$5,598.00	\$3,627.01	\$8,688.00
401-000-000-534-10-20-04	Pers Retirement	\$19,400.00	\$18,533.93	\$22,042.00	\$20,523.30	\$22,779.00
401-000-000-534-10-20-05	Social Security	\$0.00	\$49.22	\$0.00	\$26.94	\$50.00
401-000-000-534-10-20-06	Deferred Compensation	\$4,102.00	\$5,156.32	\$5,878.00	\$9,105.25	\$6,724.00
401-000-000-534-10-20-07	Medical/Dental/Vision Insurance	\$30,200.00	\$31,153.18	\$55,535.27	\$49,196.37	\$53,353.31
401-000-000-534-10-31-00	Office Supplies	\$1,500.00	\$2,059.07	\$2,000.00	\$1,903.99	\$2,000.00
401-000-000-534-10-35-00	Small Equipment	\$400.00	\$205.55	\$400.00	\$2,377.54	\$1,000.00
401-000-000-534-10-41-00	Broker Fee - Insurance	\$1,500.00	\$1,939.38	\$1,500.00	\$1,107.19	\$1,500.00
401-000-000-534-10-41-01	Legal Retainer	\$7,000.00	\$283.91	\$7,000.00	\$5,156.66	\$7,000.00
401-000-000-534-10-41-02	IT Computer Services	\$1,500.00	\$2,379.30	\$1,500.00	\$4,088.74	\$1,500.00
401-000-000-534-10-41-03	State Examiner	\$4,500.00	\$2,866.88	\$4,500.00	\$5,037.49	\$500.00
401-000-000-534-10-41-04	Software Support Visions/Master Meter	\$4,000.00	\$4,791.65	\$4,000.00	\$6,772.65	\$4,000.00
401-000-000-534-10-41-05	Advertising/Legal Publications	\$750.00	\$53.69	\$750.00	\$306.21	\$750.00
401-000-000-534-10-41-06	Professional Services BAT Miscellaneous	\$1,000.00	\$233.98	\$1,000.00	\$2,986.11	\$3,250.00
401-000-000-534-10-41-07	Water Plan Updates	\$100,000.00	\$0.00	\$150,000.00	\$0.00	\$0.00
401-000-000-534-10-41-08	Legal Professional Services	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
401-000-000-534-10-41-09	Contracted Employees	\$4,680.00	\$0.00	\$4,680.00	\$0.00	\$0.00
401-000-000-534-10-42-00	Telephone/Internet	\$2,500.00	\$2,329.56	\$2,500.00	\$2,198.99	\$2,500.00
401-000-000-534-10-42-01	Postage	\$2,250.00	\$2,109.88	\$2,250.00	\$2,291.28	\$2,250.00
401-000-000-534-10-43-00	Travel/Meals/Lodging/Mileage	\$1,000.00	\$641.70	\$1,000.00	\$172.74	\$1,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
401-000-000-534-10-44-00	Excise Tax (water)	\$26,000.00	\$25,230.02	\$26,000.00	\$24,522.57	\$26,000.00
401-000-000-534-10-44-01	B & O Taxes	\$1,000.00	\$1,623.03	\$1,000.00	\$0.00	\$1,000.00
401-000-000-534-10-44-02	Utility Tax	\$28,500.00	\$30,206.58	\$28,500.00	\$30,636.01	\$28,500.00
401-000-000-534-10-44-03	Taxes & Operating Assessment	\$25.00	\$10.33	\$25.00	\$0.00	\$25.00
401-000-000-534-10-45-00	Copier Lease	\$465.00	\$463.83	\$465.00	\$471.03	\$465.00
401-000-000-534-10-45-01	Internal Facilities Rent	\$4,390.00	\$4,385.40	\$4,390.00	\$4,385.40	\$4,390.00
401-000-000-534-10-45-02	Rental Fees	\$100.00	\$121.26	\$100.00	\$125.44	\$125.00
401-000-000-534-10-46-00	Insurance	\$24,584.00	\$27,265.31	\$27,209.00	\$31,419.96	\$32,801.00
401-000-000-534-10-47-00	Utilities: Water/Sewer/Electric	\$800.00	\$624.00	\$800.00	\$691.32	\$800.00
401-000-000-534-10-48-00	Copier Maintenance Services	\$500.00	\$610.55	\$500.00	\$907.46	\$500.00
401-000-000-534-10-49-00	Operating Permit Fees	\$1,600.00	\$1,489.70	\$1,600.00	\$2,233.20	\$2,400.00
401-000-000-534-10-49-01	Membership Dues/Registrations	\$1,500.00	\$382.00	\$1,500.00	\$754.50	\$1,500.00
401-000-000-534-10-49-02	Miscellaneous/Recording/Licensing Fees	\$500.00	\$1,529.17	\$1,500.00	\$161.83	\$1,500.00
401-000-000-534-10-49-03	Bank/Investment Fees	\$300.00	\$311.54	\$300.00	\$193.70	\$300.00
401-000-000-534-10-49-04	Training	\$2,500.00	\$1,217.51	\$4,000.00	\$855.59	\$4,000.00
Total Administration -		\$479,001.00	\$368,433.46	\$618,564.27	\$442,229.83	\$494,442.31
Maintenance						
401-000-000-534-50-31-00	Maintenance Supplies	\$10,000.00	\$6,004.76	\$10,000.00	\$5,226.83	\$10,000.00
401-000-000-534-50-31-01	Water Line Upgrade Supplies	\$0.00	\$1,162.06	\$0.00	\$0.00	\$0.00
401-000-000-534-50-31-02	Water Tower Maintenance Supplies	\$0.00	\$129.23	\$0.00	\$0.00	\$0.00
401-000-000-534-50-35-00	Small Tools & Minor Equipment	\$1,500.00	\$1,902.35	\$1,500.00	\$984.02	\$1,500.00
401-000-000-534-50-41-00	Maintenance Professional Services	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
401-000-000-534-50-45-00	Equipment Rental	\$500.00	\$0.00	\$500.00	\$118.96	\$500.00
401-000-000-534-50-48-02	Water Tower Maintenance & Repair Services	\$3,000.00	\$0.00	\$15,000.00	\$9,858.82	\$15,000.00
401-000-000-534-50-48-03	Equipment Repair Services	\$10,000.00	\$9,544.93	\$15,000.00	\$4,107.64	\$0.00
Total Maintenance		\$25,100.00	\$18,743.33	\$42,100.00	\$20,296.27	\$27,100.00
Utility Operations						
401-000-000-534-80-31-00	Operating Supplies	\$2,250.00	\$1,537.12	\$2,250.00	\$1,235.38	\$2,250.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
401-000-000-534-80-31-01	Well 6 Treatment Supplies	\$16,000.00	\$17,450.89	\$25,000.00	\$18,326.01	\$25,000.00
401-000-000-534-80-31-02	Uniforms	\$400.00	\$237.94	\$500.00	\$351.17	\$500.00
401-000-000-534-80-31-03	PW Boot Allowance	\$200.00	\$173.11	\$250.00	\$285.22	\$300.00
401-000-000-534-80-32-00	Motor Fuel	\$6,500.00	\$6,645.41	\$6,500.00	\$6,060.39	\$6,500.00
401-000-000-534-80-34-00	Meter Purchases/inventory	\$25,000.00	\$31,944.80	\$60,000.00	\$40,533.72	\$40,000.00
401-000-000-534-80-35-01	Operating Equipment	\$500.00	\$285.55	\$500.00	\$676.96	\$500.00
401-000-000-534-80-41-00	Professional Services	\$1,000.00	\$553.54	\$1,000.00	\$87.78	\$1,000.00
401-000-000-534-80-41-01	Water Samples	\$4,000.00	\$2,382.88	\$4,000.00	\$9,195.60	\$6,000.00
401-000-000-534-80-42-00	Water Wells Telemetry	\$725.00	\$619.72	\$725.00	\$789.08	\$1,500.00
401-000-000-534-80-47-00	Power TO Pumps/PUD	\$21,000.00	\$15,109.78	\$21,000.00	\$21,106.93	\$21,000.00
401-000-000-534-80-48-00	Operations Maintenance Services	\$0.00	\$0.00	\$0.00	\$32.45	\$0.00
401-000-000-534-80-49-00	Utilities Underground Locates	\$150.00	\$106.92	\$150.00	\$64.25	\$150.00
401-000-000-534-80-49-01	Miscellaneous/Membership/Recording/License Fees	\$500.00	\$45.00	\$500.00	\$36.40	\$500.00
Total Utility Operations		\$78,225.00	\$77,092.66	\$122,375.00	\$98,781.34	\$105,200.00
Total Water Utilities		\$582,326.00	\$464,269.45	\$783,039.27	\$561,307.44	\$626,742.31
Total Utilities and		\$582,326.00	\$464,269.45	\$783,039.27	\$561,307.44	\$626,742.31
Debt, Capital & Other						
Redemption of Debt						
401-000-000-591-34-72-03	Usda-RD 56-021 Principal	\$13,236.00	\$13,237.49	\$13,893.00	\$13,671.18	\$14,348.00
401-000-000-591-34-72-04	Ecology Loan Principal	\$2,320.00	\$2,392.42	\$0.00	\$0.00	\$0.00
Total Redemption of Debt		\$15,556.00	\$15,629.91	\$13,893.00	\$13,671.18	\$14,348.00
Interest And Other Debt						
401-000-000-592-34-83-03	Usda-RD 56-021 Interest	\$9,474.00	\$9,472.51	\$8,817.00	\$9,038.82	\$8,362.00
401-000-000-592-34-83-04	Ecology Loan Interest	\$110.00	\$26.94	\$0.00	\$0.00	\$0.00
Total Interest And Other		\$9,584.00	\$9,499.45	\$8,817.00	\$9,038.82	\$8,362.00
Capital Expenditures						

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
401-000-000-594-34-64-04	Capital Billing Software	\$15,000.00	\$1,853.25	\$0.00	\$0.00	\$0.00
Total Capital Expenditures		\$15,000.00	\$1,853.25	\$0.00	\$0.00	\$0.00
Transfers Out						
401-000-000-597-34-01-00	Transfer/Water System Imprvmt	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
401-000-000-597-34-02-00	Transfer/Water Capital Equipment	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Total Transfers Out		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Total Debt, Capital & Other		\$70,140.00	\$56,982.61	\$52,710.00	\$52,710.00	\$52,710.00
Total Water Fund 401		\$652,466.00	\$521,252.06	\$835,749.27	\$614,017.44	\$679,452.31
Water System Improvement Fund						
Capital Expenditures						
402-000-000-594-34-63-00	Water System Improvements	\$65,000.00	\$16,943.64	\$65,000.00	\$0.00	\$215,000.00
Total Capital Expenditures		\$65,000.00	\$16,943.64	\$65,000.00	\$0.00	\$215,000.00
Total Water System Improvement		\$65,000.00	\$16,943.64	\$65,000.00	\$0.00	\$215,000.00
Water Deposit Trust Fund						
Nonexpenditures						
404-000-000-582-10-00-00	Refunds	\$500.00	\$500.00	\$500.00	\$400.00	\$500.00
404-000-000-582-10-01-00	Transfers	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
Total Nonexpenditures		\$2,500.00	\$500.00	\$2,500.00	\$400.00	\$2,500.00
Total Water Deposit Trust Fund		\$2,500.00	\$500.00	\$2,500.00	\$400.00	\$2,500.00
Wastewater Fund 406						
Utilities and Environment						
Sewer Utilities						
Administration - General						
406-000-000-535-10-10-07	Overtime	\$500.00	\$1,786.34	\$500.00	\$59.14	\$500.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
406-000-000-535-10-10-08	ON Call Pay	\$4,555.00	\$2,070.93	\$4,555.00	\$2,852.18	\$4,555.00
406-000-000-535-10-10-10	Wastewater Salaries	\$176,000.00	\$180,371.64	\$226,021.00	\$212,953.45	\$245,141.00
406-000-000-535-10-20-01	Labor & Industries	\$2,455.00	\$2,354.10	\$5,049.00	\$4,224.53	\$6,861.00
406-000-000-535-10-20-02	S/S Medicare	\$2,695.00	\$2,591.84	\$3,348.00	\$3,151.26	\$4,290.00
406-000-000-535-10-20-03	Accrual Liability	\$4,750.00	\$4,095.20	\$5,449.00	\$3,510.89	\$8,418.00
406-000-000-535-10-20-04	Pers Retirement	\$18,852.00	\$18,032.06	\$21,597.00	\$20,100.96	\$22,252.00
406-000-000-535-10-20-05	Social Security	\$0.00	\$49.22	\$0.00	\$26.94	\$50.00
406-000-000-535-10-20-06	Deferred Compensation	\$3,927.00	\$4,966.97	\$5,680.00	\$8,754.94	\$6,526.00
406-000-000-535-10-20-07	Medical/Dental/Vision Insurance	\$30,000.00	\$26,641.20	\$54,698.00	\$48,595.91	\$52,306.00
406-000-000-535-10-31-00	Office Supplies	\$1,200.00	\$2,033.68	\$2,000.00	\$1,851.21	\$1,500.00
406-000-000-535-10-35-00	Small Equipment	\$1,000.00	\$205.55	\$1,000.00	\$1,362.61	\$1,000.00
406-000-000-535-10-41-00	Legal Retainer	\$1,500.00	\$179.77	\$1,500.00	\$5,056.67	\$1,500.00
406-000-000-535-10-41-01	IT Computer Services	\$1,000.00	\$2,322.96	\$1,000.00	\$3,989.29	\$1,000.00
406-000-000-535-10-41-02	State Examiner	\$4,500.00	\$2,866.88	\$4,500.00	\$5,037.50	\$500.00
406-000-000-535-10-41-03	Broker Fee - Insurance	\$1,000.00	\$1,634.24	\$1,000.00	\$952.06	\$1,000.00
406-000-000-535-10-41-04	Software Support Visions/Master Meter	\$3,000.00	\$4,903.23	\$3,000.00	\$6,508.52	\$3,000.00
406-000-000-535-10-41-05	Advertising/Legal Publications	\$200.00	\$53.71	\$1,000.00	\$0.00	\$1,000.00
406-000-000-535-10-41-06	Professional Services Miscellaneous	\$75.00	\$234.23	\$2,000.00	\$29.95	\$2,000.00
406-000-000-535-10-41-08	Contracted Employees	\$4,680.00	\$0.00	\$4,680.00	\$0.00	\$250.00
406-000-000-535-10-42-00	Telephone/Internet	\$2,000.00	\$2,263.10	\$2,000.00	\$2,239.82	\$2,000.00
406-000-000-535-10-42-01	Postage	\$1,400.00	\$2,096.98	\$2,000.00	\$2,241.35	\$2,500.00
406-000-000-535-10-43-00	Travel/Meals/Lodging/Mileage	\$1,000.00	\$343.48	\$1,000.00	\$172.74	\$1,000.00
406-000-000-535-10-44-00	Excise Tax (sewer)	\$27,000.00	\$27,248.05	\$27,000.00	\$26,924.06	\$27,000.00
406-000-000-535-10-44-01	B & O Taxes	\$1,000.00	\$742.98	\$1,000.00	\$0.00	\$1,000.00
406-000-000-535-10-44-02	Utility Tax	\$48,900.00	\$44,744.92	\$48,900.00	\$42,556.76	\$48,900.00
406-000-000-535-10-44-03	Taxes & Operating Assessment	\$25.00	\$10.33	\$25.00	\$0.00	\$25.00
406-000-000-535-10-45-00	Copier Lease	\$465.00	\$463.84	\$465.00	\$470.91	\$465.00
406-000-000-535-10-45-01	Internal Facilities Rent	\$4,390.00	\$4,385.40	\$4,390.00	\$4,385.39	\$4,390.00
406-000-000-535-10-45-02	Rental Fees	\$75.00	\$121.24	\$75.00	\$125.87	\$150.00
406-000-000-535-10-46-00	Insurance	\$18,234.00	\$20,040.15	\$19,984.00	\$23,473.17	\$23,918.00
406-000-000-535-10-47-00	Utilities: Water/Sewer/Electric	\$1,000.00	\$623.93	\$1,000.00	\$670.15	\$1,000.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
406-000-000-535-10-48-00	Copier Maintenance Services	\$500.00	\$590.75	\$500.00	\$872.08	\$500.00
406-000-000-535-10-49-00	Miscellaneous/Membership/Recording/License Fees	\$350.00	\$125.57	\$350.00	\$267.96	\$350.00
406-000-000-535-10-49-01	Training	\$1,250.00	\$543.75	\$1,250.00	\$285.41	\$750.00
406-000-000-535-10-49-02	Bank/Investment Fees	\$100.00	\$112.20	\$100.00	\$266.48	\$200.00
Total Administration -		\$369,578.00	\$361,850.42	\$458,616.00	\$433,970.16	\$477,797.00
Facility Engineering						
406-000-000-535-20-41-00	Engineering Services	\$1,000.00	\$0.00	\$5,000.00	\$0.00	\$1,000.00
Total Facility Engineering		\$1,000.00	\$0.00	\$5,000.00	\$0.00	\$1,000.00
Maintenance						
406-000-000-535-50-31-00	Maintenance Supplies	\$5,000.00	\$2,558.75	\$5,000.00	\$3,093.92	\$5,000.00
406-000-000-535-50-35-00	New Sewer Pumps	\$1,000.00	\$268.34	\$1,000.00	\$10.78	\$1,000.00
406-000-000-535-50-35-01	Small Tools & Minor Equipment	\$1,500.00	\$1,310.97	\$1,500.00	\$624.39	\$1,500.00
406-000-000-535-50-41-00	Professional Services	\$1,500.00	\$251.89	\$1,500.00	\$40.00	\$1,500.00
406-000-000-535-50-45-00	Equipment Rentals	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
406-000-000-535-50-48-00	Equipment Repair Services	\$3,500.00	\$1,058.13	\$5,000.00	\$1,100.72	\$5,000.00
Total Maintenance		\$13,500.00	\$5,448.08	\$15,000.00	\$4,869.81	\$15,000.00
Utility Operations						
406-000-000-535-80-31-00	Operating Supplies	\$3,000.00	\$866.61	\$3,000.00	\$1,179.48	\$3,000.00
406-000-000-535-80-31-01	Lift Station Degreaser Supplies	\$700.00	\$0.00	\$700.00	\$132.18	\$700.00
406-000-000-535-80-31-02	Uniforms	\$300.00	\$237.86	\$400.00	\$351.21	\$400.00
406-000-000-535-80-31-03	PW Boot Allowance	\$200.00	\$173.08	\$250.00	\$285.17	\$300.00
406-000-000-535-80-32-00	Motor Fuel	\$6,300.00	\$6,657.84	\$6,300.00	\$6,072.36	\$6,300.00
406-000-000-535-80-35-00	Operating Equipment	\$750.00	\$282.56	\$750.00	\$668.74	\$750.00
406-000-000-535-80-41-00	Professional Services	\$500.00	\$301.66	\$500.00	\$37.10	\$500.00
406-000-000-535-80-47-00	Power TO Pumps/pud	\$12,500.00	\$10,268.64	\$12,500.00	\$11,860.78	\$12,500.00
406-000-000-535-80-47-01	Wastewater Treatment	\$168,516.00	\$154,473.00	\$202,224.00	\$189,639.00	\$225,156.00
406-000-000-535-80-49-00	Miscellaneous/Membership/Recording/License Fees	\$300.00	\$30.00	\$300.00	\$0.00	\$300.00
406-000-000-535-80-49-01	Utilities Underground Locates	\$225.00	\$106.91	\$225.00	\$64.27	\$225.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
406-000-000-535-80-49-02	Risk Management Damages Deductible	\$150.00	\$0.00	\$150.00	\$0.00	\$150.00
Total Utility Operations		\$193,441.00	\$173,398.16	\$227,299.00	\$210,290.29	\$250,281.00
Total Sewer Utilities		\$577,519.00	\$540,696.66	\$705,915.00	\$649,130.26	\$744,078.00
Total Utilities and		\$577,519.00	\$540,696.66	\$705,915.00	\$649,130.26	\$744,078.00
Other Financing Uses						
Redemption Of Debt						
406-000-000-591-35-72-00	Pw-04-691-049 Principal	\$55,455.00	\$55,451.97	\$55,452.00	\$55,451.98	\$0.00
406-000-000-591-35-78-00	12% Ownership Crwrf Plant	\$208,035.00	\$208,033.76	\$208,035.00	\$208,033.76	\$208,035.00
Total Redemption Of Debt		\$263,490.00	\$263,485.73	\$263,487.00	\$263,485.74	\$208,035.00
Interest And Other Debt						
406-000-000-592-35-83-00	Pw-04-691-049 Interest	\$1,110.00	\$1,109.04	\$555.00	\$554.52	\$0.00
Total Interest And Other		\$1,110.00	\$1,109.04	\$555.00	\$554.52	\$0.00
Capital Expenditures						
406-000-000-594-35-64-03	Capital Billing Software	\$4,500.00	\$1,853.25	\$0.00	\$0.00	\$0.00
Total Capital Expenditures		\$4,500.00	\$1,853.25	\$0.00	\$0.00	\$0.00
Transfers Out						
406-000-000-597-35-00-01	Transfer/Wastewater System Imp	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
406-000-000-597-35-00-02	Transfer/Sewer Capital Heavy Equipment	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Total Transfers Out		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Total Other Financing Uses		\$299,100.00	\$296,448.02	\$294,042.00	\$294,040.26	\$238,035.00
Total Wastewater Fund 406		\$876,619.00	\$837,144.68	\$999,957.00	\$943,170.52	\$982,113.00

Wastewater System Improve Fund

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Capital Expenditures						
408-000-000-594-35-41-00	Wastewater Capital Professional Services	\$68,240.00	\$55,046.79	\$30,000.00	\$95,996.50	\$30,000.00
408-000-000-594-35-63-00	Sewer Improvement Projects	\$0.00	\$0.00	\$1,700,000.00	\$158,212.95	\$1,000,000.00
Total Capital Expenditures		\$68,240.00	\$55,046.79	\$1,730,000.00	\$254,209.45	\$1,030,000.00
Total Wastewater System Improve		\$68,240.00	\$55,046.79	\$1,730,000.00	\$254,209.45	\$1,030,000.00
Sewer Capital Equipment Fund						
Other Financing Uses						
Capital Expenditures						
409-000-000-594-35-64-00	Capital Heavy Equipment	\$61,000.00	\$42,760.67	\$10,547.00	\$10,546.12	\$33,333.00
Total Capital Expenditures		\$61,000.00	\$42,760.67	\$10,547.00	\$10,546.12	\$33,333.00
Total Other Financing Uses		\$61,000.00	\$42,760.67	\$10,547.00	\$10,546.12	\$33,333.00
Total Sewer Capital Equipment		\$61,000.00	\$42,760.67	\$10,547.00	\$10,546.12	\$33,333.00
Water Capital Equipment Fund						
Other Financing Uses						
Capital Expenditures						
411-000-000-594-34-64-00	Water Capital Heavy Equipment	\$59,786.00	\$42,760.67	\$10,547.00	\$10,546.13	\$33,333.00
Total Capital Expenditures		\$59,786.00	\$42,760.67	\$10,547.00	\$10,546.13	\$33,333.00
Total Other Financing Uses		\$59,786.00	\$42,760.67	\$10,547.00	\$10,546.13	\$33,333.00
Total Water Capital Equipment		\$59,786.00	\$42,760.67	\$10,547.00	\$10,546.13	\$33,333.00
LID 2011-1 Bond Redemption						
Other Financing Uses						
Redemption of Debt						
415-000-000-591-34-73-00	Debt Redemption DM10-952-006	\$71,115.00	\$71,112.89	\$71,113.00	\$71,112.89	\$71,113.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
Total Redemption of Debt		\$71,115.00	\$71,112.89	\$71,113.00	\$71,112.89	\$71,113.00
Interest & Other Debt						
415-000-000-592-34-83-00	Interest DM10-952-006	\$9,250.00	\$8,533.55	\$7,823.00	\$7,822.42	\$7,112.00
Total Interest & Other Debt		\$9,250.00	\$8,533.55	\$7,823.00	\$7,822.42	\$7,112.00
Total Other Financing Uses		\$80,365.00	\$79,646.44	\$78,936.00	\$78,935.31	\$78,225.00
Total LID 2011-1 Bond Redemption		\$80,365.00	\$79,646.44	\$78,936.00	\$78,935.31	\$78,225.00
Unemployment Compensation						
General Government Services						
502-000-000-517-71-20-00	Unemployment Compensation	\$34,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Government		\$34,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Unemployment		\$34,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds						
Nonexpenditures						
Court Disbursements						
631-000-000-586-00-00-02	Distracted Driving Prevention Account	\$0.00	\$45.49	\$0.00	\$0.00	\$0.00
631-000-000-586-00-06-00	Crime Victims	\$0.00	\$401.87	\$0.00	\$529.38	\$0.00
631-000-000-586-83-00-00	Trauma Care	\$0.00	\$436.69	\$0.00	\$476.96	\$0.00
631-000-000-586-83-00-31	WA Auto Theft Prevention Account (93)	\$0.00	\$837.31	\$0.00	\$954.52	\$0.00
631-000-000-586-83-00-32	Traumatic Brain Injury Account	\$0.00	\$396.26	\$0.00	\$469.83	\$0.00
631-000-000-586-88-00-00	St General Fund 54 (PSEA 3)	\$0.00	\$156.76	\$0.00	\$108.11	\$0.00
631-000-000-586-89-00-09	WSP Highway Account	\$0.00	\$236.50	\$0.00	\$539.03	\$0.00
631-000-000-586-89-00-14	Highway Safety Account	\$0.00	\$163.15	\$0.00	\$444.48	\$0.00
631-000-000-586-89-00-15	Death Investigations Account (Toxicology Lab)	\$0.00	\$41.92	\$0.00	\$94.80	\$0.00
631-000-000-586-89-00-16	DOL Tech Support Exp.	\$0.00	\$151.40	\$0.00	\$497.14	\$0.00
631-000-000-586-91-00-00	St General Fund 40 (PSEA 1)	\$0.00	\$8,192.97	\$0.00	\$9,199.73	\$0.00

Account Number	Description	Budget 2023	Actual 2023	Budget 2024	Actual 2024	Budget 2025
631-000-000-586-92-00-00	St General Fund 50 (PSEA 2)	\$0.00	\$4,912.81	\$0.00	\$5,516.40	\$0.00
631-000-000-586-96-00-00	Criminal Lab-Blood/Breath	\$0.00	\$21.65	\$0.00	\$0.00	\$0.00
631-000-000-586-97-00-00	Judicial Information Systems Account	\$0.00	\$2,020.49	\$0.00	\$2,255.23	\$0.00
631-000-000-586-99-00-00	School Zone Safety Account	\$0.00	\$178.08	\$0.00	\$165.89	\$0.00
Total Court Disbursements		\$0.00	\$18,193.35	\$0.00	\$21,251.50	\$0.00
Custodial Activities						
631-000-000-589-30-01-00	State Building Code Fee	\$0.00	\$273.00	\$0.00	\$104.00	\$0.00
631-000-000-589-30-02-00	State Gun Permits (CPL)	\$0.00	\$390.00	\$0.00	\$648.00	\$0.00
631-000-000-589-30-03-00	FBI Fingerprint Fee	\$0.00	\$236.00	\$0.00	\$265.00	\$0.00
631-000-000-589-30-04-00	State Firearms Range Account	\$0.00	\$75.00	\$0.00	\$129.00	\$0.00
Total Nonexpenditures		\$0.00	\$19,167.35	\$0.00	\$22,397.50	\$0.00
Total Custodial Activities		\$0.00	\$974.00	\$0.00	\$1,146.00	\$0.00
Total Agency Funds		\$0.00	\$19,167.35	\$0.00	\$22,397.50	\$0.00
Napavine Municipal Court Fund						
Nonexpenditures						
632-000-000-589-40-00-00	Agency Type Disbursements	\$0.00	\$51,881.80	\$0.00	\$35,034.03	\$0.00
Total Nonexpenditures		\$0.00	\$51,881.80	\$0.00	\$35,034.03	\$0.00
Total Napavine Municipal Court		\$0.00	\$51,881.80	\$0.00	\$35,034.03	\$0.00
Grand Totals		\$8,935,637.00	\$6,974,099.38	\$8,641,127.27	\$6,337,804.68	\$5,727,429.31