

City of Tonasket

2021

Budget

Elected Officials:

Mayor: Marylou Kriner

Councilmember: Jill Ritter

Councilmember: Christa Levine

Councilmember: Matt Alexander

Councilmember: Alisa Weddle

Councilmember: Jeff McMillan



City of Tonasket

P.O. Box 487 ♦ Tonasket, WA 98855

509 / 486-2132 ♦ Fax 486-1831
E-Mail: tonasket@nvnet.com

November 20, 2020

Dear City Councilmembers,

We go into the next year of 2021 with a budget that proposes to continue efforts to improve our community infrastructure and maintain current operations. As you know, the revenues have been conservatively estimated and our staff works hard to manage expenditures.

It is a goal of mine to proceed with hiring a Code Enforcement person to address the issues that come up daily that require attention that are beyond our current staff. I would also like to consider increasing the City's Law Enforcement hours with the Sheriff's Department to give the City more coverage.

As we move into next year and the COVID 19 continues, the City may be required to amend the overall funds allocations. As always, I will work with you in making these important decisions in the best interest of the City.

We will work together to strengthen partnerships and create new ones to help address the City's needs. Stronger partnerships help everyone in our great community.

There are somethings that I would like to see happen next year. Here are just a few of them.

- The Youth Center repair.
- History Park—playground improvements.
- Chief Tonasket Park—Baseball fields completed.
- Dog Park in Chief Tonasket Park.
- The walking trail along the river repaired.

These are important for the community.

Everyone in our community makes it a unique place to live, work and play. Everyone counts here.

Thank you all for your time, talent, and efforts in making this budget a reality.

Sincerely,

Marylou Kriner, Mayor

City of Tonasket

Mission Statement

The mission of the City of Tonasket is to serve the greater community with respect and integrity.

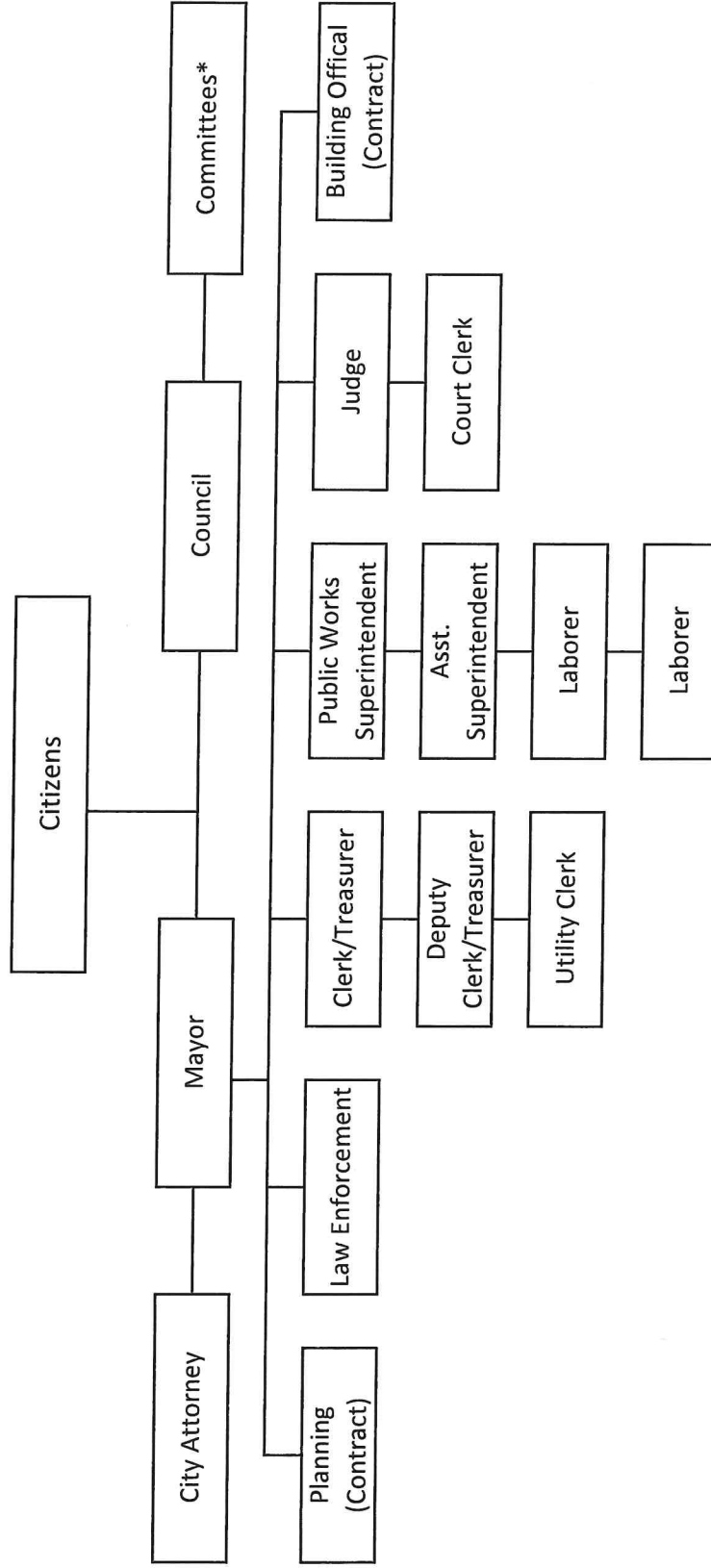
We strive to accomplish this by:

- Making decisions in a legal, ethical, and civil manner, and setting policies that are in the best interest of the people, and businesses of Tonasket.
- Seeking new and innovative ways to promote our City so that it may grow and flourish.
- Allowing the community to feel safe, secure, and comfortable in their lives and property.
- Delivering quality service to all citizens, and community members of Tonasket.
- Working to act as a unified body to honor the past, care for the present, and prepare for the future.

ORGANIZATION CHART

City of Tonasket

2021



* Committees Include:

- Finance/Personnel
- Water/Sewer/Streets/Infrastructure
- Park/Pool/Recreation
- Airport/Cemetery
- Public Safety/Youth Center

ORDINANCE NO. 819

An Ordinance of the City of Tonasket, Washington, adopting
the budget of the ensuing fiscal and calendar year of 2021.

WHEREAS, the City Council of the City of Tonasket did heretofore make and file its preliminary budget for the ensuing calendar year 2021 and give notice of the time and place of the hearing thereon pursuant to statute, and all persons appearing at said hearing have been heard and full consideration thereto given.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TONASKET, WASHINGTON as follows:

Section 1. The budget for the various departments for the needs and operation of the City of Tonasket for the fiscal year ending December 31, 2021 is hereby fixed and determined in accordance with copy therefore now filed in the office of the City Clerk and by this reference made a part thereof, at the fund level listed below.

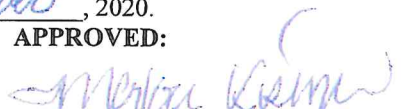
Section 2. A summary of the totals of estimated revenues and appropriations for each separate fund and aggregate total for all such funds combined as contained in said adopted budget as follows:

Fund	Revenues	Expenditures
Current Expense	1,105,869.87	1,105,869.87
Cumulative Police Fund	70,340.07	70,340.07
Cemetery Operating	27,550.00	27,550.00
Cemetery Trust	46,097.97	46,097.97
Cemetery Improvement	3,267.90	3,267.90
City Street Fund	117,520.00	117,520.00
City Street Reserve Fund	21,062.89	21,062.89
Gerhard Operating Fund	8,876.45	8,876.45
Hotel/Motel Fund	9,972.50	9,972.50
Swim Pool Fund	81,125.00	81,125.00
City Hall/City Park Res. Fund	37,839.72	37,839.72
Cumulative Building Fund	57,290.00	57,290.00
Capital Improvement	103,580.81	103,580.81
Pool Reserve	10,329.64	10,329.64
Equipment Fund	3,820.75	3,820.75
Police Equipment Fund	18,714.55	18,714.55
Water Fund	573,300.00	573,300.00
Water Reserve Fund	18,885.31	18,885.31
Water Bond Redemption	218,386.74	218,386.74
Water Bond Reserve	101,906.31	101,906.31
Sewer Fund	508,000.00	508,000.00
Sewer Reserve Fund	349,780.70	349,780.70
Sewer Bond Redemption	172,412.08	172,412.08
Sewer Bond Reserve	70,206.66	70,206.66
Sewer Project	-0-	-0-
Storm Water Fund	57,932.33	57,932.33
Total	3,794,068.25	3,794,068.25

This Ordinance shall become effective from and after its passage by the Council, approval by the Mayor and five days after publication as required by law.

Passed by the City Council this 27 day of November, 2020.

APPROVED:



Marylou Kriner, Mayor

APPROVED AS TO FORM:


Michael D. Howe, Attorney

ATTEST:



Alice J. Attwood, Clerk-Treasurer

2021 Budget Items

	2021 Request	2021 Budget
Hotel/Motel Funds:		
Tonasket Airport Improvement	650.00	650.00
Tonasket Rodeo Club	1,000.00	500.00
Tonasket Chamber of Commerce	1,000.00	1,000.00
TVBRC	5,000.00	5,000.00
Rodeo Queen	500.00	500.00
Total	8,150.00	7,650.00

City Hall Requests

- 1) Cost of Living Increase (In negotiation)
- 2) Continuation of Medical/Dental/Vision Benefit (In negotiation)
- 3) Repair of front door-- In budget-Current Expense and Capital Improvement Fund
- 4) Update of Water/Sewer billing program--will be addressed if it becomes available
- 5) Remodel of front office space-- In budget---partial CARES ACT and Current Expense Fund

Public Works Requests

- A. Wage increase (in negotiation)
- B. Continue full payment of medical, dental and vision for all (in negotiation)
- C. 3 New pickup off state bid \$35,000
- D. Continue with a 5th part time or full time person-----Seasonal In budget-Park and Cemetery
- E. 1 Water pump Station \$10,000-----In budget---Water Fund
- F. Sand if needed \$2,500-----In budget-City Street Fund
- G. Cold/Hot mix \$5,000-----In budget-City Street Fund
- H. U.V. Lights \$3,000---In budget-Sewer Fund
- I. Yearly generator inspection \$600.00---In budget-Sewer Fund
- J. Person to put sheeting on Youth Center-----In budget-Current Expense Fund
- K. 2 New big riding lawn mower \$20,000
- L. 2 sets gutter brooms and 1 broom \$1,400.00-----In budget-City Street Fund
- M. 2 sets of tire chains \$300 per set-----In budget-W/S/Streets
- N. 4 Tires for backhoe \$2,500.00 for 2 front and 2 rear tires-----In budget-W/S/Streets
- O. 10 Flex forks for big John Deere riding lawn mower \$600.00---In budget-Current Expense Fund
- P. New pump for lift station at Chief Tonasket Park restrooms \$1,500---In budget-Current Expense
- Q. 5 New do and ph meter for sewer plant \$3,500-----In budget-Sewer Fund
- R. LED retrofit kits for city hall and library \$2400
- S. LED retrofit kits for city shop
- T. Replace sewer line at Winesap and alley between 3rd & 4th street
- U. 6 Equipment barn enclosed with 3 roll up doors
- V. 9 Roof over clarifier----In budget (up to \$45,000)-Sewer Reserve Fund
- W. 8 Welder \$12,000-----In budget-W/S/Streets
- X. Small Roller

- Y. Sampler for sewer plant \$4,000
- Z. Camera for Sewer plant \$16,000
- AA. 7 Plow for 2019 Ford Pickup \$10,000

Red numbers depict the Superintendents top ten priorities.

2021

City of Tonasket Staff

City Hall

3 full time employees—the City Hall is open 8:00 am to 4:30 pm Monday through Friday

City Clerk-Treasurer-----8 hours per day

Deputy Clerk-Treasurer----- 7 hours per day

Utility Clerk----- 7 hours per day

Public Works Department

4 full time employees---the public works employees work 40 hour weeks and take turns being responsible for weekend and holiday water/sewer checks. In the summer, the Public Works Department often works 10 hour shifts. In the summer season the city often hires a seasonal maintenance person.

City Superintendent-----8 hours per day

Assistant Superintendent-----8 hours per day

Maintenance-----8 hours per day

Maintenance-----8 hours per day

Seasonal Maintenance-----8 hours per day

Swim Pool

During the summer the City employees the manager and lifeguards at the swim pool.

2021 Wages as of 1-1-2021

The following wages for employees of the City of Tonasket are hereby fixed as follows to commence January 1, 2021. (Does not include longevity)

Mayor	\$650.00 per month		Current Expense Fund
Councilmembers (current)	\$75 per regular meeting & \$75 per one extra council meeting per month		Current Expense Fund
Judge	\$170.56 per month		Current Expense Fund
Clerk-Treasurer	27.23 per hour		30% Current Exp. Fund 35% Water Fund 35% Sewer Fund
Utility Clerk/Court Clerk	16.07 per hour		10% Judicial 16% Current Expense 37% Water Fund 37% Sewer Fund
Deputy Clerk-Treasurer	19.83 per hour		5% Judicial/Current Exp. 30% Current Expense 5% Cemetery Operating 30% Water Fund 30% Sewer Fund
City Superintendent	27.23 per hour	these per centages may change accord. to certs. and job descrip.	15% City Street 50% Water Fund 35% Sewer Fund
#2 Asst. Superintendent	\$24.67 per hour		15% City Street 42.5% Water Fund 42.5% Sewer Fund
#3 W/S/St Maintenance	\$21.10 per hour		15% City Street 35% Water Fund 50% Sewer Fund
#4 Position Maint.	\$18.85 per hour	March - October	15% Park 15% Cemetery 20% Street 25% Water 25% Sewer
		Nov - Feb	30% City Street 35% Water Fund

35% Sewer Fund

Seasonal position \$15.50 per hour

75% Park

25% Cemetery

Extra labor, overtime, and time worked in the Parks & Cemetery by the Public Works Dept.min. wage up to \$27.23 per hour. Also, includes the City Street Fund, Water Fund & Sewer Fund.

The rates above do not include the longevity pay.

The Public Works Department, full time employees will receive \$25 per day for on call time on weekends and holidays. Then they will receive a minimum of 2 hours at time and one-half for inspection of the water and sewer systems on the weekends and holidays.

Current Expense Fund

The Current Expense Fund revenues come from several sources. The tax revenues are from general property, retail sales, criminal justice funds, PUD utility, garbage collection, television cable, telephone utility, and the water and sewer utility tax. There are revenues from building and zoning permits, franchise fees and peddler's permits. The court money received is from traffic fines. We receive intergovernmental revenue for City's assistance, and various grants. Funds are also received from renting the Youth Center and Airport space.

The Current Expense Fund supports all of the general government departments. They include Law Enforcement, the Council & Mayor, Court, City Hall, Parks, Airport, the Library, the Youth Center, Fire Control, and the Building Inspector, and the dog pound.

CITY OF TONASKET
2021 BUDGET

PROPERTY VALUATION		\$62,186,840.00
PROPERTY TAX REVENUE		160,240.37
Distribution:	Current Expense	80,240.37
	City Street	80,000.00

CURRENT EXPENSE FUND 001 REVENUES

001.308.80.00 BEGINNING NET CASH & INVESTMENTS (ESTIMATED)		400,000.00
001.310.00.00 TAXES		
001.000.000.311.10.00	General Property Tax	80,240.37
001.000.000.313.11.00	Sales & Use	275,000.00
001.000.000.313.15.00	1/10th Criminal Justice Funds	24,000.00
001.000.000.313.71.00	Criminal Justice Sales Tax	15,000.00
001.000.000.316.41.00	P.U.D. Utility Tax	100,000.00
001.000.000.316.46.00	Television Cable Tax (Charter Franchise	4,500.00
001.000.000.316.47.00	Telephone Utility Tax	25,000.00
001.000.000.316.48.00	Water/Sewer Utility Tax	78,000.00
001.000.000.316.48.01	Garbage Collection Tax	11,000.00
001.310.00.00	TOTAL TAXES	612,740.37
001.322.00.00 LICENSES AND PERMITS		
001.000.000.321.91.00	Franchise Fee	250.00
001.000.000.321.99.00	Peddlers/Sign/Misc. Permits	500.00
001.000.000.322.10.00	Building Permits	5,000.00
001.000.000.345.81.00	Zoning	200.00
001.320.00.00	TOTAL LICENSES AND PERMITS	5,950.00
001.330.00.00 INTERGOVERNMENTAL REVENUE		
001.000.000.335.00.91	PUD in Lieu of Taxes	12,000.00
001.000.000.336.00.98	City's Assistance	25,000.00
001.000.000.336.02.31	DNR PILT	500.00
001.000.000.336.02.51	Fish & Wildlife PILT	500.00
001.000.000.336.06.21	Criminal Justice - Violent Crimes/Pop.	1,000.00
001.000.000.336.06.42	Marijuana Excise Tax	3,000.00
001.000.000.336.06.26	Criminal Justice - Special Programs	1,000.00
001.000.000.336.06.51	Criminal Justice - DUI	100.00
001.000.000.336.06.94	Liquor Excise Tax	5,500.00
001.000.000.336.06.95	Liquor Profits	8,500.00
001.330.00.00	TOTAL INTERGOVERNMENTAL REVENUE	57,100.00

CITY OF TONASKET
2021 BUDGET

001.340.00.00 CHARGES FOR SERVICES

001.000.000.341.33.00	Court Administration Fees	100.00	
001.000.000.341.33.06.10	Time Pay - Keep	100.00	
001.000.000.341.81.00	Copies Made	50.00	
001.000.000.342.21.00	Emergency Service Fees	50.00	
001.000.000.345.83.00	Plan Check Fees	1,000.00	
001.340.00.00	TOTAL CHARGES FOR SERVICES		1,300.00

001.350.00.00 FINES AND FORFEITURES

001.000.000.353.10.00	Traffic Infractions	1,000.00	
001.000.000.359.90.01	Miscellaneous	100.00	
001.000.000.359.90.02	Water/Sewer Tax Late Penalty	1,000.00	
001.350.00.00	TOTAL FINES AND FORFEITURES		2,100.00

001.360.00.00 MISCELLANEOUS

001.000.000.361.11.00	Interest on Investments	2,481.85	
001.000.000.361.40.00	Interest on Sales Tax	300.00	
001.000.000.362.40.01	Youth Center Rent	400.00	
001.000.000.362.50.01	NCW Library	16,544.50	
001.000.000.362.50.02	Airport Space Rental	5,000.00	
001.000.000.362.50.04	RR Lease Payment	253.15	
001.000.000.362.50.05	Cemetery Lease--Bergh	750.00	
001.000.000.362.50.06	Park & City Property Use Fee	550.00	
001.000.000.369.91.02	Miscellaneous Revenue	200.00	
001.000.000.369.91.01	Dog Tags	200.00	
001.380.00.00	TOTAL MISCELLANEOUS REVENUES		26,679.50

001.360.00.00	TOTAL CURRENT EXPENSE REVENUES AND BEGINNING NET CASH & INVESTMENTS (ESTIMATED)		1,105,869.87
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CITY OF TONASKET
2021 BUDGET

CURRENT EXPENSE FUND NO. 001 EXPENDITURES

001.510.00.00 GENERAL GOVERNMENT SERVICES

001.511.60.00 LEGISLATIVE

001.000.000.511.60.10	Council Salaries	10,500.00	
001.000.000.511.60.20	Council Benefits	850.00	
001.000.000.511.60.41	Publishing	1,600.00	
001.000.000.511.60.43	Council Travel	3,000.00	
001.000.000.511.60.48	Education/Tuition	1,500.00	
001.000.000.511.60.49	Miscellaneous	1,000.00	
001.000.000.511.60.51	Election Service	2,000.00	
001.511.00.00	TOTAL LEGISLATIVE		20,450.00

001.512.00.00 JUDICIAL

001.000.001.512.50.10	Judge Salary	2,200.00	
001.000.001.512.50.20	Judge Benefits	250.00	
001.000.002.512.50.10	Court Clerk Salary	4,900.00	
001.000.002.512.50.20	Court Clerk Benefits	2,800.00	
001.000.003.512.50.31	Operating Supplies	200.00	
001.000.003.512.50.41	Interpreter/Professional Service	200.00	
001.000.003.512.50.43	Travel	200.00	
001.000.003.512.50.49	Miscellaneous	500.00	
001.512.00.00	TOTAL JUDICIAL		11,250.00

001.513.10.00 EXECUTIVE

001.000.004.513.10.10	Mayor Salary	7,800.00	
001.000.004.513.10.20	Mayor Benefits	700.00	
001.000.004.513.10.30.00	Small Tools and Minor Equip	600.00	
001.000.004.513.10.43	Travel Expense	1,000.00	
	Misc.	200.00	
001.000.004.513.10.49.10	Training	1,000.00	
001.513.10.00	TOTAL EXECUTIVE		11,300.00

001.514.00.00 FINANCIAL AND ADMINISTRATION

001.000.005.514.23.10	Clerk/Treasurer Salary	20,000.00	
001.000.005.514.23.20	Clerk/Treasurer Benefits	9,500.00	
001.000.006.514.23.10	Utility Clerk Salary	6,000.00	
001.000.006.514.23.20	Utility Clerk Benefits	3,000.00	
001.000.007.514.23.10	Deputy Clerk-Treas. Salary	12,500.00	
001.000.007.514.23.20	Deputy Clerk-Treas. Benefits	6,200.00	
001.000.008.511.60.49.01	Association of Washington Cities	750.00	
001.000.008.514.23.31	Office and Operating Supplies	4,200.00	
001.000.008.514.23.35	Small Tools and Minor Equipment	2,500.00	
001.000.008.514.23.41	Janitorial Contract	1,600.00	
001.000.008.514.23.41.02	Legal & Professional Services	30,000.00	
001.000.008.514.20.41	Audit	8,000.00	
001.000.008.514.23.42	Communication	1,700.00	
001.000.008.514.23.43	Travel Expense	2,700.00	
001.000.008.514.23.46	Insurance	20,000.00	
001.000.008.514.23.48	Repairs and Maintenance	1,500.00	
001.000.008.514.23.49	Education, Tuition and Dues	2,500.00	
001.000.008.514.23.58	Utilities	5,200.00	

CITY OF TONASKET
2021 BUDGET

001.000.008.518.20.45	Railroad Lease (VIC)	253.12	
001.000.008.	City Hall roof Payment	2,658.92	
001.000.008.518.90.49	Miscellaneous	250.00	
001.000.008.525.60.51	Emergency Services	3,599.51	
001.000.008.558.70.41	Community Development Director	7,500.00	
001.000.008.558.70.49	Economic Alliance/RC&D/Chamber Dues	500.00	
001.000.008.566.10.51	Alcohol Counseling	350.00	
001.000.008.569.10.41	Agency on Aging	500.00	
001.000.008.594.14.64	Capital Outlay	10,000.00	lap top/city hall updates
001.000.008.594.14.64.01	Capital Outlay	10,000.00	cameras for city bldgs
001.514.00.00	TOTAL FINANCIAL AND ADMINISTRATION		173,461.55
001.510.00.00	TOTAL GOVERNMENTAL SERVICES		216,461.55
001.520.00.00	SECURITY OF PERSONS AND PROPERTY		
001.521.00.00	LAW ENFORCEMENT		
	Code Enforcement Wages	16,000.00	
	Benefits	3,000.00	
	Training & Equipment	10,000.00	
001.000.009.521.80.00	Audit	6,000.00	
001.000.009.521.10.21	LEOFF 1 Medical	2,000.00	
001.000.009.521.20.41	Law Enforcement Contract	210,240.00	
001.000.009.521.20.41.05	Sheriff Contract Extra	5,000.00	
001.000.009.521.20.41.06	Professional Service	25,000.00	
001.000.009.521.20.46	Insurance	20,000.00	
001.000.009.521.20.47	Utilities	1,500.00	
001.000.009.521.20.51	Dispatch Service	12,000.00	
001.000.009.521.23.51	County Task Force	2,300.00	
001.000.009.523.60.51	Booking and Jail Fees	37,000.00	
001.000.009.523.60.51.01	Prisoner Medical	2,500.00	
001.000.009.594.21.60.00	New Police Car RD	2,928.02	
001.000.009.592.21.81	New Police Car RD Int	670.99	
001.000.009.594.21.60.10	RD car savings	512.39	
001.000.009.591.20.70.01	Car Payment	10,354.21	
001.000.009.592.21.80.01	Car payment interest	1,045.79	
001.000.009.592.21.81.00	RD Police Car Int.	568.50	
001.000.009.594.21.60.00	Police Car payment	3,030.50	
001.000.009.594.21.60.10	RD Savings	525.00	
001.000.009.594.00.01	Building Removal	10,000.00	
001.521.00.00	TOTAL LAW ENFORCEMENT		382,175.40
001.522.00.00	FIRE CONTROL		
001.000.010.522.20.45	Hydrant Rental	2,000.00	
001.000.010.522.20.51	Fire Contract	38,000.00	
001.522.20.00	TOTAL FIRE CONTROL		40,000.00
001.524.00.00	BUILDING INSPECTOR/ADMINISTRATOR		
001.000.011.524.20.31	Office Supplies and Publications	1,500.00	
001.000.011.524.20.41.01	Building Inspector Contract	18,000.00	
001.000.011.524.20.42	Communications	100.00	
001.000.011.524.20.49.01	Miscellaneous	300.00	
001.000.011.594.64.00.00	Capital Outlay	2,000.00	
001.524.00.00	TOTAL BUILDING INSPECTOR/ADMINISTRATOR		21,900.00

CITY OF TONASKET
2021 BUDGET

001.539.00.00 HEALTH EXPENDITURES

001.000.013.5554.20.41	Mosquito Control	700.00	
001.000.013.554.20.41.01	Professional Service	1,000.00	
001.000.013.594.54.64	Dog Pound Improvements	500.00	
001.539.00.00	TOTAL HEALTH EXPENDITURES		2,200.00

001.546.00.00 AIRPORT EXPENDITURES

001.000.014.546.20.10	Wages	1,000.00	
001.000.014.546.10.20	Benefits	400.00	
001.000.014.546.10.31	Operating Supplies	1,500.00	
001.000.014.546.10.42	Communication	1,200.00	
001.000.014.546.10.46	Insurance	4,140.00	
001.000.014.546.10.47	Utilities	1,700.00	
001.000.014.546.10.48	Repairs and Maintenance	1,500.00	
001.000.014.546.10.49	Miscellaneous	500.00	
001.546.00.00	TOTAL AIRPORT EXPENDITURES		11,940.00

001.572.00.00 LIBRARY SERVICES

001.000.015.572.10.46	Insurance	5,000.00	
001.000.015.572.20.10	Public Works Wages	1,500.00	
001.000.015.572.20.20	Public Works Benefits	500.00	
001.000.015.572.20.31	Supplies	1,000.00	
001.000.015.572.20.41	Janitorial Service	1,600.00	
001.000.015.572.20.47	Utilities	4,200.00	
001.000.015.572.20.48	Repairs and Maintenance	2,000.00	
001.000.015.572.20.70	City Hall roof Repair Payment	2,658.92	
001.000.015.594.72.60	Capital Outlay--Door	15,000.00	city hall door (partial)
001.572.00.00	TOTAL LIBRARY EXPENDITURES		33,458.92

001.573.60.00 YOUTH CENTER FACILITY EXPENDITURES

001.000.016.573.60.31	Operating Supplies	800.00	
001.000.016.573.60.41	Janitorial Services	500.00	
001.000.016.573.60.47	Utilities	4,000.00	
001.000.016.573.60.48	Repairs and Maintenance	25,000.00	install siding&interior
001.575.60.00	TOTAL YOUTH CENTER EXPENDITURES		30,300.00

001.576.80.00 PARK EXPENDITURES

001.000.018.576.80.10	Park Caretaker/Irrigator Wages	20,000.00	
001.000.018.576.80.20	Park Personnel Benefits	4,500.00	
001.000.018.576.80.31	Operating Supplies	5,000.00	\$625. backhoe tires
001.000.018.576.80.32	Fuel	2,500.00	
001.000.018.576.80.35	Small Tools and Minor Equipment	4,100.00	\$3000,Welder, \$600 flex forks
001.000.018.576.80.41.01	Tree Maintenance	10,000.00	
001.000.018.576.80.44	Irrigation Assessment	2,200.00	
001.000.018.576.80.47	Utilities	3,500.00	
001.000.018.597.00.00	Transfer to Sewer	500.00	
001.000.018.576.80.48	Repairs and Maintenance	4,400.00	
001.000.018.576.80.49	Misc/Portable Toilet Rental	3,000.00	

CITY OF TONASKET
2021 BUDGET

001.000.018.594.76.64.01	Capital Outlay	11,500.00	\$10,000 History Park, \$1500 lift station
001.000.018.576.80.41.02	Mosquito control	1,000.00	
001.000.018.594.76.60	Mower Payments	5,300.00	
001.576.80.00	TOTAL PARK EXPENDITURES		77,500.00
001.597.00.00	TRANSFERS		
001.000.100.597.01.00.05	Transfer to Cemetery Fund	5,000.00	
001.000.100.597.01.00.03	Transfer to Equipment Fund	2,000.00	
001.000.100.597.00.00.00	Transfer to City Hall/Park Fund	2,000.00	
	Transfer to Cumulative BLDG Fund	5,000.00	
001.000.100.597.01.00.40	Transfer to Sewer Reserve Fund	1,000.00	
001.597.00.00.	TOTAL TRANSFERS		15,000.00
001.576.00	TOTAL EXPENDITURES		830,935.87
001.200.200.508.80.00	Ending Cash Balance	274,934.00	
	TOTAL CURRENT EXPENSE EXPENDITURES & ENDING CASH		1,105,869.87

Cumulative Police Fund

This fund was set up as a reserve fund for Police Department Capital Improvements. The interest earned is minimal and the use of the funds must be approved by City Council. The funds received from the sale of the old fire-hall were deposited into this fund. These funds have also been used to assist paying for a new police vehicle.

Cemetery Operating Fund

The Cemetery Operating Fund is funded with the fees for the purchase of graves, the perpetual care and the purchase of grave liners. Sometimes it is necessary to transfer funds from the Cemetery Trust Funds to keep the fund balanced.

Graves can be purchased one at a time or as many as a person would like to purchase. A Cemetery Deed is prepared for the purchase of the graves and a copy is kept on file with pertinent information.

A liner is required in the Tonasket Cemetery and is usually purchased through the city. Some people prefer to have a vault that is purchased elsewhere.

The main costs for the cemetery are salaries and grave liners. The maintaining of the Cemetery is a large and time consuming job.

CITY OF TONASKET
2021 BUDGET

CUMULATIVE POLICE FUND NO. 002 REVENUES

002.308.80.00	BEGINNING NET CASH & INVESTMENTS (EST)		69,990.07
002.000.000.361.11.00	Interest on Investment	350.00	
002.308.80.00	TOTAL CUMULATIVE POLICE FUND & BEGINNING NET CASH & INVESTMENTS		70,340.07

CUMULATIVE POLICE FUND NO. 002 EXPENDITURES

002.000.00.00	CAPITAL EXPENDITURES		
002.000.000.594.00.00	In Reserve	70,340.07	
002.000.00.00	TOTAL CUMULATIVE POLICE FUND EXPENDITURES		70,340.07

CEMETERY OPERATING FUND NO. 003 REVENUES

003.308.80.00	BEGINNING NET CASH & INVESTMENTS (EST.)		2,000.00
003.000.000.343.60.00	Purchase of Graves	3,500.00	
003.000.000.343.60.01	Cemetery Perpetual Care	3,800.00	
003.000.000.343.60.02	Open and Close	4,000.00	
003.000.000.343.60.03	Liners	4,000.00	
003.000.000.343.60.04	Location Fee	100.00	
003.000.000.361.11.00	Interest on Investments	150.00	
003.000.000.397.10.10	Transfer from Cemetery Trust	5,000.00	
	Transfer from Current Expense	5,000.00	
003.343.00.00	TOTAL CEMETERY REVENUES AND BEGINNING NET CASH & INVESTMENTS		27,550.00

CEMETERY OPERATING FUND NO. 003 EXPENDITURES

003.536.00.00	CEMETERY OPERATING		
003.000.000.536.20.10	Salaries	10,000.00	
003.000.000.536.20.20	Personnel Benefits	3,500.00	
003.000.000.536.20.41	Portable Restroom	500.00	
003.000.000.536.50.31	Office and Operating Supplies	4,000.00	
003.000.000.536.50.32	Fuel	1,200.00	
003.000.000.536.50.34	Grave Liners	3,200.00	
003.000.000.536.50.35	Small Tools and Minor Equipment	300.00	
003.000.000.536.50.44	Excise Tax & Irrigation Assessment	2,300.00	
003.000.000.536.50.48	Repairs and Maintenance	1,100.00	
003.000.000.536.50.49	Miscellaneous	100.00	
003.000.000.597.80.00	Transfer to Repay Sewer Fund-Backhoe	100.00	
003.000.000.594.36.00	Capital Outlay	500.00	
	TOTAL CEMETERY OPERATING EXPENDITURES		
003.000.100.508.80	Ending Cash	750.00	
	TOTAL CEMETERY EXPENDITURES & ENDING CASH		27,550.00

Cemetery Trust Fund

Cemetery Trust Fund receives a portion of the Perpetual Care funds which are shared with the Cemetery Operating Fund. The interest earned from this fund is deposited into the Cemetery Operating Fund.

Cemetery Improvement Fund

The Cemetery Improvement Fund is used as a Capital Outlay Fund for Cemetery use. The only revenue that this fund receives is the interest from investments which is minimal at this time.

CITY OF TONASKET
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CEMETERY TRUST FUND 004 REVENUES

004.308.10	BEGINNING CASH AND INVESTMENTS		45,922.97
004.000.000.343.60.00	Perpetual Care	175.00	
	TOTAL CEMETERY TRUST REVENUES		46,097.97

CEMETERY TRUST FUND NO. 004 EXPENDITURES

004.000.000.597.00.00	In Reserve	41,097.97	
004.000.000.597.10.00	Transfer to Cemetery Operating	5,000.00	
	TOTAL CEMETERY TRUST EXPENDITURES		46,097.97

CEMETERY IMPROVEMENT FUND NO. 005 REVENUES

005.308.10.00	BEGINNING NET CASH & INVESTMENTS (EST.)		3,247.90
005.000.000.361.11.00	Interest on Investments	20.00	
005.360.00.00	TOTAL CEMETERY IMPROVEMENT REVENUES & BEGINNING NET CASH & INVESTMENTS (EST.)		3,267.90

CEMETERY IMPROVEMENT FUND NO. 005 EXPENDITURES

005.530.00.00	CEMETERY IMPROVEMENT		
005.000.000.594.36.64	Capital Outlay	3,267.90	
005.536.00.00	TOTAL CEMETERY IMPROVEMENT EXPENDITURES		3,267.90

City Street Fund

The City Street Fund receives a portion of the property tax revenues that are distributed from Okanogan County and also the State Fuel tax which comes directly from the state.

These funds are used for the caring of the streets inside the City Limits. Street sweeping and snow plowing are probably the two most visible activities that are undertaken by the Public Works Department.

A portion of the maintenance costs of the dump trucks is paid for by the street department. The street sweeper is also an important piece of equipment that must be maintained.

The Street Fund also shares in the cost of communications, insurance, and salaries of the Public Works Department with the Water Fund and the Sewer Fund.

There are funds budgeted to put into the Street Reserve Fund to save for future capital outlays. This will be looked at annually since the Street Fund does not receive excess funds.

CITY OF TONASKET
2021 BUDGET

CITY STREET FUND NO. 101 REVENUES

101.308.80.00	BEGINNING NET CASH & INVESTMENTS (EST.)		14,000.00
101.334.00.00	TRANSPORTATION		
101.000.000.311.10.00	Property Tax	80,000.00	
101.000.000.336.00.87	State Fuel Tax	22,000.00	
101.000.000.336.00.71	Multimodal Trans	1,500.00	
101.000.000.361.11.00	Interest on Investments	20.00	
101.000.000.333.11.00	CDBG Planning Grant	-	
101.000.000.334.03.85	TIB Grant	-	
	TOTAL CITY STREET REVENUES AND BEGINNING NET CASH & INVESTMENTS		117,520.00

CITY STREET FUND NO. 101 EXPENDITURES

101.540.00.00	TRANSPORTATION		
101.000.000.542.30.10	Salaries, Traveled Way	27,000.00	
101.000.000.542.30.20	Personnel Benefits	12,000.00	
101.000.000.542.30.31	Operating Supplies	3,000.00	\$200 tire chains, \$625 Back hoe tires
101.000.000.542.30.32	Fuel - Traveled Way	1,200.00	
101.000.000.542.30.35	Small Tools and Minor Equipment	3,500.00	\$3000 welder
101.000.000.542.30.48	Repairs and Maintenance	8,000.00	\$5000 hot/cold mix
101.000.000.542.30.49.01	Training	500.00	
101.000.001.542.61.48	Sidewalks	1,000.00	
101.000.001.542.63.47	Lighting	15,000.00	
101.000.001.542.64.48	Signs	1,000.00	
101.000.002.542.66.10	Salaries, Snow and Ice Control	6,000.00	
101.000.002.542.66.20	Personnel Benefits	3,000.00	
101.000.002.542.66.31	Operating Supplies	3,500.00	
101.000.002.542.66.32	Fuel - Snow and Ice	1,500.00	
101.000.002.542.66.48	Repairs and Maintenance	3,000.00	\$2500 sand
101.000.003.542.67.10	Salaries, Street Cleaning	3,000.00	
101.000.003.542.67.20	Personnel Benefits	1,500.00	
101.000.003.542.67.32	Fuel - Street Cleaning	700.00	
101.000.003.542.67.48	Repairs & Maint.-Street Sweeper	2,539.50	\$1400.00 brooms
101.000.004.543.50.42	Communications (City Shop)	950.00	
101.000.004.543.50.46	Insurance	9,000.00	
101.000.004.543.50.47	Utility Service, Shop	1,500.00	
101.000.004.543.50.51	Drug and Alcohol Testing	150.00	
101.000.004.595.60.60	Capital Outlay	5,000.00	
	Roof Payment	1,480.50	semi annual payment
101.000.005.597.00.00	Payment to Sewer Fund	500.00	
101.000.005.597.00.00.02	Transfer to Street Reserve Fund	1,000.00	
101.000.005.597.00.00.03	Transfer to Water Reserve Fund	500.00	
101.000.005.597.00.00.04	Transfer to Sewer Reserve Fund	500.00	
101.504.00.00	TOTAL CITY STREET EXPENDITURES		
101.000.006.508.80.00	ENDING CASH & INVESTMENTS	-	

TOTAL CITY STREET EXPENDITURES

117,520.00

City Street Reserve

The City Street Reserve Fund Revenues are derived from the franchise fee North Valley hospital pays to the city for a portion of Western Ave. located on the west side of the street along the hospital. Funds are also transferred from the City Street fund. The funds are to be used for street capital costs.

Gerhard Operating Fund

The Gerhard Operating Fund was originally created to help underprivileged children. It has evolved over the years and now supports the Winterfest Children's Candy Canes. The only revenue for this fund is from the interest earned on Investments.

Hotel/Motel Tax Fund

Hotel/Motel Tax revenues are from Hotel/Motel taxes and from interest earned on Investments. It supports advertising tourism and several local groups benefit from the funds. The funds can also be used at the discretion of the Council for capital improvements related to tourism.

CITY OF TONASKET
2021 BUDGET

**CITY STREET RESERVE FUND NO. 102 REVENUES
RESERVE FUND**

102.308.80.00	BEGINNING NET CASH & INVESTMENTS		18,562.89
102.000.000.369.20.00	Franchise Fee	1,400.00	
102.000.000.361.11.00.	Interest	100.00	
102.000.000.397.00.04	Transfer in from City Street Fund	1,000.00	
102.000.00.00	TOTAL CITY STREET RESERVE REVENUES & BEG. NET CASH		21,062.89

**CITY STREET RESERVE FUND NO. 102 EXPENDITURES
RESERVE FUND**

102.000.000.597.00.00	In Reserve	21,062.89	
102.000.00.00	TOTAL CITY STREET RESERVE EXPENDITURES		21,062.89

GERHARD OPERATING FUND NO. 106 REVENUES

106.308.10.00	BEGINNING NET CASH & INVESTMENTS (EST.)		8,806.45
106.000.000.361.11.00	Interest on Investments	70.00	
106.306.00.00	TOTAL GERHARD OPERATING REVENUES & BEGINNING NET CASH & INVESTMENTS (EST.)		8,876.45

GERHARD OPERATING FUND NO. 106 EXPENDITURES

106.550.00.00	ECONOMIC ENVIRONMENT		
106.000.000.571.20.31	Winterfest Childrens Candy Canes	100.00	
106.550.00.00	TOTAL GERHARD OPERATING EXPENDITURES		
106.000.100.508.10.00	ENDING CASH & INVESTMENTS	8,776.45	
	GERHARD OPERATING FUND EXPENDITURES		8,876.45

HOTEL/MOTEL FUND NO. 108 REVENUES

108.308.10.00	BEGINNING NET CASH & INVESTMENTS (EST.)		6,462.50
108.000.000.313.31.00	Hotel/Motel Transient Tax	3,500.00	
108.000.000.361.11.00	Interest on Investments	10.00	
108.313.00.00	TOTAL HOTEL/MOTEL REVENUES & BEGINNING NET CASH & INVESTMENTS		9,972.50

HOTEL/MOTEL FUND NO. 108 EXPENDITURES

108.557.30.00	TOURISM		
108.000.000.557.30.41	Advertising Tourism	7,650.00	
	In Reserve	2,322.50	
108.557.30.00	TOTAL HOTEL/MOTEL EXPENDITURES		9,972.50

Swim Pool Fund

The Swim Pool Fund has been set up to receive funds from the Park and Recreation District and also the user fees from the Tonasket Community Swim Pool. All expenses for the maintenance and operation of the swim pool will be expended from this fund.

CITY OF TONASKET
2021 BUDGET

SWIM POOL FUND NO. 111 REVENUES

111.308.10.00	BEGINNING NET CASH & INVESTMENTS (EST.)		
111.000.000.311.10.00	Tonasket Parks & Rec. District	56,725.00	
111.000.000.311.10.00.01	Tonasket Parks & Rec. District -Grant	4,700.00	
111.000.000.347.30.00	Admission	6,500.00	
111.000.000.347.60.00	Swim Lessons	8,500.00	
111.000.000.347.60.01	Season Pass	3,700.00	
111.000.000.347.60.02	Pool Rental	1,000.00	
	TOTAL SWIM POOL REVENUES		81,125.00

SWIM POOL FUND NO. 111 EXPENDITURES

111.000.000.576.20.10	Pool Wages	38,000.00	
111.000.000.576.20.20	Pool Personnel Benefits	5,500.00	
110.000.000.576.20.12	Pool Wages for Public Works	7,500.00	
111.000.000.576.20.22	Pool Personnel Benefits for Public Works	3,100.00	
111.000.000.576.20.14	Pool Wages for City Hall	2,000.00	
111.000.000.576.20.24	Pool Personnel Benefits for City Hall	1,100.00	
111.000.000.576.20.28	Propane	1,000.00	
111.000.000.576.20.30	Supplies	12,000.00	
111.000.000.576.20.41	Permits	350.00	
111.000.000.576.20.42	Communications	725.00	
111.000.000.576.20.43	Training	2,850.00	
111.000.000.576.20.47	Utilities	4,500.00	
111.000.000.576.20.48	Repairs & Maintenance	1,500.00	
111.000.000.576.20.53	Excise Tax	1,000.00	
	TOTAL SWIM POOL EXPENDITURES		81,125.00

City Hall/City Park Reserve Fund

This is a reserve fund that is set aside for City Hall and/or Park capital improvements. The funds are transferred from the Current Expense Fund annually. Interest earned is also a revenue source. The use of these funds require Council approval.

Cumulative Building Fund

This is a reserve fund that is for building capital improvements. Interest earned is minimal and the use of the funds must be approved by Council.

CITY OF TONASKET
2021 BUDGET

CITY HALL/CITY PARK RESERVE FUND NO. 301 REVENUES

301.308.80.00	BEGINNING NET CASH AND INVESTMENTS (EST)		35,709.72
301.000.000.361.11.00	Interest on Investments	130.00	
301.000.000.397.00.00	Transfer In from Current Expense	2,000.00	
301.306.00.00	TOTAL CITY HALL/CITY PARK RESERVE FUND REVENUES		37,839.72

CITY HALL/CITY PARK RESERVE FUND NO. 301 EXPENDITURES

301.000.00.00	CAPITAL EXPENDITURES		
	In reserve for parks	12,000.00	
301.000.000.594.00.00	Capital Outlay	25,839.72	
301.000.00.00	TOTAL CITY HALL/CITY PARK EXPENDITURES		37,839.72

CUMULATIVE BUILDING FUND NO. 304 REVENUES

304.308.80.00	BEGINNING NET CASH & INVESTMENTS (est)		57,250.00
304.000.000.361.11.00	Interest on Investments	40.00	
304.000.000.397.00.00	Transfer In From Current Expense		
	TOTAL CUMULATIVE BUILDING FUND REVENUES & BEGINNING NET CASH & INVESTMENTS		57,290.00

CUMULATIVE BUILDING FUND NO. 304 EXPENDITURES

304.000.00.00	CAPITAL IMPROVEMENT		
304.000.000.594.00.00	In Reserve	57,290.00	
304.000.00.00	TOTAL CUMULATIVE BUILDING FUND EXPENDITURES		57,290.00

Capital Improvement Fund

The Capital Improvement Fund receives its funds from the Realty Excise taxes and interest on investments.

These funds are to be utilized for capital expenditure projects at the discretion of the Council.

Pool Reserve Fund

This fund was formed to receive contributions for the construction of a swim pool for the City of Tonasket.

CITY OF TONASKET
2021 BUDGET

**CAPITAL IMPROVEMENT FUND NO. 305 REVENUES
PUBLIC WORKS TRUST FUND**

305.308.80.00	BEGINNING NET CASH & INVESTMENTS (EST.)		89,380.81
305.000.000.318.34.00	Real Estate Excise Tax	7,000.00	
305.000.000.318.35.00	Real Estate Excise Tax 2nd	7,000.00	
305.000.000.361.11.00	Interest on Investments	200.00	
305.308.80.00	TOTAL C.I.P. REVENUES & BEGINNING NET CASH AND INVESTMENTS (EST.)		103,580.81

**CAPITAL IMPROVEMENT FUND NO. 305 EXPENDITURES
PUBLIC WORKS TRUST FUND**

305.000.00.00	CAPITAL IMPROVEMENT		
305.000.000.594.00.01	In Reserve	88,580.81	
305.000.000.594.76.60	Capital Outlay--doors @ city hall	15,000.00	
305.596.00.00	TOTAL CAPITAL IMPROVEMENT EXPENDITURES		103,580.81

POOL RESERVE FUND NO. 311 REVENUES

311.308.80.00	BEGINNING NET CASH AND INVESTMENTS (EST)		10,269.64
311.000.000.361.11.00	Investment Interest	60.00	
	TOTAL POOL RESERVE FUND REVENUES		10,329.64

POOL RESERVE FUND NO. 311 EXPENDITURES

311.000.000.594.00.00	In Reserve	10,329.64	
	TOTAL POOL RESERVE FUND EXPENDITURES		10,329.64

Equipment Fund

The Equipment Fund was set up to save funds for capital purchases for the Public Works Department. The funds received come from transfers in from the Current Expense Fund.

Police Equipment Fund

The Police Equipment Fund was set up to save funds for the Police Department capital purchases. Funds received will be from the Current Expense Fund.

CITY OF TONASKET
2021 BUDGET

EQUIPMENT FUND NO. 312 REVENUES

312.308.80.00	BEGINNING NET CASH AND INVESTMENTS (EST)		1,800.75
312.000.000.397.00.02	Transfer In from Current Expense	2,000.00	
312.000.000.361.11.00	Investment Interest	20.00	
	TOTAL EQUIPMENT FUND REVENUES		3,820.75

EQUIPMENT FUND NO. 312 EXPENDITURES

312.000.000.594.00.00	Capital Outlay	3,820.75	
	TOTAL EQUIPMENT FUND EXPENDITURES		3,820.75

POLICE EQUIPMENT FUND NO. 313 REVENUES

313.308.80	BEGINNING NET CASH AND INVESTMENTS (EST)		18,694.55
313.000.000.361.11.00	Investment Interest	20.00	
	TOTAL POLICE EQUIPMENT REVENUES		18,714.55

POLICE EQUIPMENT FUND NO. 313 EXPENDITURES

313.000.000.594.00.00	In reserve for Code Enforcement Veh.	15,500.00	
	In reserve	3,214.55	
	TOTAL POLICE EQUIPMENT EXPENDITURES		18,714.55

Water Fund

Water revenues are received from water accounts, bulk water sales, hydrant rental, penalties and interest earned on investments. These revenues can only be used on water system related items. Inter-fund loans with other funds can be made with the approval of the City Council and paid back with interest.

The Water Fund currently has two outstanding debts, one to Cashmere Valley Bank with a balance of approximately \$150,981.93 which will be paid off in 2025 and the newest debt, Rural Development Loan approximately \$3,108,620.00 which will be paid off in 2054. The figures include principal and interest.

The Water system is in good working order. Water rates will be increased for the year 2021.

CITY OF TONASKET
2021 BUDGET

WATER FUND NO. 401 REVENUES

401.308.80.00	BEGINNING NET CASH & INVESTMENTS (EST.)		80,000.00
401.343.40.00	UTILITIES		
401.000.000.343.40.00	Water Revenues	485,000.00	
401.000.000.343.40.02	Bulk Water Sales	2,000.00	
401.000.000.343.40.03	Turn Off Fee	100.00	
401.000.000.343.40.04	Hydrant Rental	2,000.00	
401.000.000.359.00.00	Water Penalty	4,000.00	
401.000.000.361.11.00	Interest on Investments	200.00	
401.343.00.00	TOTAL WATER REVENUES & BEGINNING NET CASH AND INVESTMENTS (EST.)		573,300.00

WATER FUND NO. 401 EXPENDITURES

401.534.00.00	WATER EXPENDITURES		
401.000.000.534.80.10	Salaries	135,000.00	
401.000.000.534.80.20	Personnel Benefits	58,000.00	
401.000.000.534.80.31	Office and Operating Supplies	8,000.00	\$200 tires chains,\$625 Backhoe tires
401.000.000.534.80.32	Fuel	1,200.00	
401.000.000.534.80.35	Small Tools and Minor Equipment	6,000.00	\$3000 welder
401.000.000.534.80.41	Professional Service	20,000.00	
401.000.000.534.80.42	Engineering	10,000.00	
401.000.000.534.80.41.10	Janitor Service-City Hall	2,058.00	
401.000.000.534.80.43	Travel Expense	2,500.00	
401.000.000.534.80.44.01	Excise Tax	22,000.00	
401.000.000.534.80.46	Insurance	19,000.00	
401.000.000.534.80.47	Utilities	25,000.00	
401.000.000.534.80.48	Repairs and Maintenance	10,000.00	
401.000.000.534.80.49	Misc., and Tuition	2,500.00	
401.000.000.534.80.51	Drug and Alcohol Testing	150.00	
401.000.000.534.90.31	Supplies for City Shop	300.00	
401.000.000.534.90.31.01	Polyphosphates and Chlorine	10,500.00	
401.000.000.534.90.32	Heating for City Shop	1,000.00	
401.000.000.534.90.35	Small Tools and Minor Equipment-Shop	250.00	
401.000.000.534.90.41.01	Water Testing	3,200.00	
401.000.000.534.90.42	Communicatons-Shop	1,500.00	
401.000.000.534.90.42.10	Communicatons-City Hall	1,100.00	
401.000.000.534.90.47	Utility Services-Shop	1,600.00	
401.000.000.534.90.47.10	Utility Services-City Hall	1,600.00	
401.000.000.534.90.48	Bldg. Repair and Maintenance-Shop	1,000.00	
401.000.000.534.90.50.00	Audit	8,000.00	
401.000.000.558.70.41	Community Development Director	6,000.00	
401.000.000.594.34.63	Capital Outlay	10,000.00	auto water dispenser
401.000.000.594.	Payment for City Hall Roof	5,317.84	(portion of payment)
	Payment for Shop Roof	2,220.75	(semi annual payment)
401.000.100.597.00.00	Transfer to Water Reserve Fund	2,000.00	
401.000.100.597.00.90	Transfer to Debt Service RD	91,430.04	
401.000.100.597.00.99.20	Transfer to Debt Service for RD Requirer	11,428.80	
401.000.100.597.34.00	Transfer to Debt Service CVB	33,551.55	
401.534.00.00	TOTAL WATER EXPENDITURES		513,406.98
401.100.100.508.80.00	ENDING CASH & INVESTMENTS	59,893.02	
401.534.00.00	TOTAL WATER EXPENDITURES		573,300.00

Water Reserve Fund

This fund was originally the Water/Sewer Reserve Fund and is now separated. The Sewer Fund portion has been transferred to a fund of its own. The purpose of this fund is to save money for Capital Expenses for the Water Fund.

Water Bond Redemption Fund

This fund is for the purpose of paying the Water Fund's Debt. On a monthly basis funds are transferred from the Water Fund to the Water Bond Redemption Fund. The payments are then made directly from this fund to the lending agency.

Water Bond Reserve Fund

The Water Bond Reserve Fund maintains a balance to pay back one year of debt. This is usually a requirement of the lending agency.

CITY OF TONASKET
2021 BUDGET

WATER RESERVE FUND NO. 410 REVENUES

410.308.80.00	BEGINNING NET CASH & INVESTMENTS		16,835.31
410.000.000.361.11.00	Interest on Investment	50.00	
410.000.000.397.00.00	Transfer from Water Fund	2,000.00	
410.000.00.00	TOTAL WATER-SEWER REVENUE BEG. NET CASH & INVESTMENTS		18,885.31

WATER RESERVE FUND NO. 410 EXPENDITURES

410.000.000.594.60.00	Capital Outlay	18,885.31	
410.000.00.00	TOTAL WATER RESERVE EXPENDITURES		18,885.31

WATER BOND REDEMPTION FUND NO. 411 REVENUES

411.308.10.00	BEGINNING NET CASH & INVESTMENTS		93,405.15
411.000.000.397.34.01.00	Contribution from Water Fund-CVB	33,551.55	
411.000.000.397.34.04.00	Contribution from Water Fund-RD	91,430.04	
411.397.00.00	TOTAL DEBT SERVICE REVENUES AND BEGINNING NET CASH AND INVESTMENTS		218,386.74

WATER BOND REDEMPTION FUND NO. 411 EXPENDITURES

411.590.00.00	DEBT SERVICE - WATER BOND		
411.000.000.591.34.72.00	Principal on Water Revenue Bonds - CVI	27,427.95	
411.000.000.592.34.83.00	Interest on Water Revenue Bonds - CVB	6,123.59	
411.000.000.591.34.73	RD Principal	33,481.23	
411.000.000.592.34.84	RD Interest	57,948.77	
411.590.00.00	TOTAL WATER BOND DEBT SERVICE - 2014 PAYMENTS		124,981.54
411.000.000.594.00.00	In Reserve	93,405.20	
411.590.00.00	TOTAL DEBT SERVICE EXPENDITURES		218,386.74

WATER BOND RESERVE FUND NO. 412 REVENUES

412.308.10.00	BEGINNING NET CASH & INVESTMENTS		90,377.51
412.000.000.361.11.00.00	Interest on Investments	100.00	
412.000.000.397.00.00	Transfer In From Water --- Debt Service	11,428.80	
	TOTAL BEGINNING NET CASH & INVESTMENTS		101,906.31

WATER BOND RESERVE FUND NO. 412 EXPENDITURES

412.000.000.594.60.00	In Reserve --- CVB	33,551.54	
412.000.000.594.61.00	Reserve Requirement	68,354.77	
412.590.00.00	TOTAL WATER BOND RESERVE		101,906.31

Sewer Fund

Sewer revenues are received from sewer accounts in the City and also from residents in Parry's Acres, and penalties and interest earned on investments.

Funds received for the Sewer Fund can only be used for Sewer related items. Inter fund loans can be made to other Funds with the approval of the City Council and paid back with interest.

The Sewer Fund currently is making payments for a Rural Development Loan with a balance of approximately \$808,272.00 to be paid off in 2032, an Ecology Loan, with a balance of \$15,741.19 to be paid off in 2021, and a DOE Loan Balance \$44, 775.37 to be paid off in 2033. These figures include principal and interest.

CITY OF TONASKET
2021 BUDGET

SEWER FUND NO. 420 REVENUES

420.308.80.00	BEGINNING NET CASH & INVESTMENTS (EST.)		80,000.00
420.343.00.00	UTILITIES		
420.000.000.343.50.00	Sewer Receipts	360,000.00	
420.000.000.343.50.04	Parry's Acres Receipts	60,000.00	
420.000.000.359.00.00	Sewer Penalty	500.00	
420.000.000.361.11.00	Interest on Investments	300.00	
420.000.000.397.00.00	Transfers In/Backhoe Payments	600.00	
420.000.000.397.80.00	Transfers In/ Interest	100.00	
420.000.000.343.50.09	Bonaparte Creek/Mill Drive	6,500.00	
	TOTAL SEWER REVENUES & BEGINNING NET CASH & INVESTMENTS (EST)		508,000.00

SEWER FUND NO. 420 EXPENDITURES

420.535.00.00	SEWER EXPENDITURES		
420.000.000.535.80.10	Salaries	135,000.00	
420.000.000.535.80.20	Personnel Benefits	58,000.00	
420.000.000.535.80.31	Office and Operating Supplies	10,000.00	\$200 tire chains, \$625 backhoe tires
420.000.000.535.80.32	Fuel	1,200.00	
420.000.000.535.80.35	Small Tools & Minor Equipment	6,000.00	uv lights \$3000
420.000.000.535.80.41	Professional Services	20,000.00	
420.000.000.535.80.42	Engineering	10,000.00	
420.000.000.535.80.41.10	Janitor Service-City Hall	2,058.00	
420.000.000.535.80.43	Travel Expense	2,500.00	
420.000.000.535.80.44.01	Excise Taxes	8,500.00	
420.000.000.535.80.46	Insurance	19,000.00	
420.000.000.535.80.47	Utilities	20,000.00	
420.000.000.535.80.47.10	Utilities-City Hall	1,500.00	
420.000.000.535.80.48	Repairs and Maintenance	2,000.00	\$600 gen inspec
420.000.000.535.80.49	Misc, Tuition and Dues	3,000.00	
420.000.000.535.80.51	Drug and Alcohol Testing	144.33	
420.000.000.535.90.31	Supplies for City Shop	300.00	
420.000.000.535.90.32	Heating for City Shop	1,100.00	
420.000.000.535.90.35	Small Tools & Minor Equipment/Shop	500.00	
420.000.000.535.90.02	Communications-City Shop	2,000.00	
420.000.000.535.90.42.10	Communications-City Hall	1,700.00	
420.000.000.535.90.47	Utility Services-City Shop	1,700.00	
420.000.000.535.90.48	Bldg., Repair and Maintenance/Shop	1,000.00	
420.000.000.535.90.49	Discharge Permit and Testing	16,000.00	
420.000.000.535.90.50.00	Audit	8,000.00	
420.000.000.558.60.41	Community Development Director	6,000.00	
420.000.000.594.35.63	Capital Outlay	10,000.00	\$3500 do & ph meter
420.000.000.594.35.63.03	Parry's Acres Capital Outlay	5,000.00	
420.000.000.594.35.63.04	Payment for city Hall Roof	5,317.84	(portion of payment)
	Payment for Shop Roof	2,220.75	(semi annual payment)
420.000.000.597.60.00	Transfer to Sewer Reserve Fund	3,000.00	
420.000.100.597.08.00	Transfer to Debt Service ECY	3,444.24	
420.000.100.597.00.00.04	Transfer to Debt Service SRF-522,500.00	15,858.37	
420.000.100.597.00.00.05	Transfer to Debt Service RD-1,097,000.00	67,356.00	
420.535.00.00	TOTAL SEWER EXPENDITURES		449,399.53
420.100.100.508.80	ENDING CASH & INVESTMENTS	58,600.47	

TOTAL SEWER EXPENDITURES

508,000.00

Sewer Reserve Fund

This fund has been created to reserve funds for future Capital Expenditures for the Sewer Fund. Funds are budgeted annually to be transferred to this fund.

Sewer Bond Redemption Fund

This fund is for the purpose of paying the Sewer Fund's debt. On a monthly basis funds are transferred from the Sewer Fund to the Sewer Bond Redemption Fund. The payments are then made directly from this fund to the lending agency.

Sewer Bond Reserve Fund

The Sewer Bond Reserve Fund maintains a balance to pay back one year of debt. This is usually a requirement of the lending agency.

CITY OF TONASKET
2021 BUDGET

SEWER RESERVE FUND NO. 421 REVENUES

421.308.80.00	BEGINNING CASH & INVESTMENTS		345,780.70
421.000.000.361.11.00	Interest on Investments	1000.00	
421.000.000.397.03.00	Transfer from Sewer Fund	3,000.00	
421.000.000.397.05.00	Transfer from Current Expense Fund	0.00	
	TOTAL SEWER RESERVE REVENUES		349,780.70

SEWER RESERVE FUND NO. 421 EXPENDITURES

	In Reserve for Clatifier roof	45,000.00	
421.000.000.594.60.10	In Reserve	304,780.70	
	TOTAL SEWER RESERVE EXPENDITURES		349,780.70

SEWER BOND REDEMPTION FUND NO. 422 REVENUES

422.308.10.00	BEGINNING NET CASH & INVESTMENTS		85,753.47
422.000.000.397.35.50.00	Contribution from Sewer Fund ECY	3,444.24	
422.000.000.397.35.30.00	Transfer In from Sewer Fund SRF	15,858.37	
422.000.000.397.35.40.00	Transfer In from Sewer Fund RD	67,356.00	
	TOTAL REVENUES AND BEGINNING NET CASH & INVESTMENTS		172,412.08

SEWER BOND REDEMPTION FUND NO. 422 EXPENDITURES

422.591.00.00	EXPENDITURES		
422.000.000.591.35.70	Sewer Principal ECY	2,473.36	
422.000.000.591.35.78.05	SRF Principal	15,741.19	
422.000.000.591.35.78.08	RD Principal	39,732.74	
422.000.000.592.35.83.02	Sewer Interest ECY	970.88	
422.000.000.592.35.83.05	SRF Interest	117.18	
422.000.000.592.35.83.08	RD Interest	27,623.26	
	TOTAL EXPENDITURES		86,658.61
422.000.100.508.10.00	Ending Cash and Investments	85,753.47	
	TOTAL WATER BOND RESERVE EXPENDITURES		172,412.08

SEWER BOND RESERVE FUND NO. 423 REVENUES

423.308.10.00	BEGINNING NET CASH & INVESTMENTS		70,201.66
423.000.000.361.11.00	Interest on Investments	5.00	
	TOTAL BEGINNING NET CASH & INVESTMENTS		70,206.66

SEWER BOND RESERVE FUND NO. 423 EXPENDITURES

423.000.000.594.60.00	In Reserve	70,206.66	
	TOTAL SEWER BOND RESERVE EXPENDITURES		70,206.66

Storm Water Fund

The funds received in this fund are received from property owners in the City Limits. The funds will be used to pay back the loan funds to be received from the Department of Ecology for the Storm Water Project.

CITY OF TONASKET
2021 BUDGET

SEWER PROJECT FUND NO. 424 REVENUES

424.308.10	BEGINNING NET CASH AND INVESTMENTS	-	0
424.000.000.333.14.10	CDBG/Grant	-	
424.000.000.334.00.03.10	Ecology Grant	-	
424.000.000.391.80.10	Ecology Loan	-	
	TOTAL SEWER PROJECT REVENUES & BEGINNING NET CASH AND INVESTMENTS		-

SEWER PROJECT FUND NO. 424 EXPENDITURES

424.000.000.594.35.60.00	CDBG/Grant	-	
424.000.000.594.35.60.01	CWSRF/Grant	-	
424.000.000.594.35.63.00	DOE/Loan	-	
	TOTAL SEWER PROJECT EXPENDITURES		-

STORM WATER FUND NO. 430 REVENUES

430.308.10	BEGINNING NET CASH & INVESTMENTS		23,212.59
430.000.000.343.10.00	Storm-Water Revenues	10,000.00	
430.000.000.391.80	DOE Loan/Grant	24,719.74	
	TOTAL STORM WATER REVENUES & BEGINNING NET CASH AND INVESTMENTS		57,932.33

STORM WATER FUND NO. 430 EXPENDITURES

430.000.000.531.00.41.00	Professional Service	33,212.59	
430.000.000.594.31.01.00	Storm Water Project Loan/Grant	24,719.74	
	TOTAL STORM WATER EXPENDITURES		57,932.33

GERHARD TRUST FUND NO. 700

This is a Trust fund and the interest goes directly to Gerhard Operating. The principal cannot be spent and is not included in the total budget.		3,500.00	3,500.00
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