

CITY OF CLARKSTON

2021 BUDGET



JANUARY 1, 2021

MONIKA LAWRENCE, MAYOR

CITY OF CLARKSTON 2021 ANNUAL BUDGET TABLE OF CONTENTS

	Page No.
<u>SECTION 1</u>	
City Officials	1
Organizational Chart	2
Budget Ordinance, Number 1645	3
Position Allocation List, Res. No. 2020-16	5
Property Tax Levy Rates and Assessment	11
<u>SECTION 2</u>	
Revenue & Expenditure Introduction and Charts	12
<u>SECTION 3</u>	
Revenues	21
<u>SECTION 4</u>	
Expenditures	65
Budget Totals	134
<u>SECTION 5</u>	
Glossary	139

MAYOR

MONIKA LAWRENCE

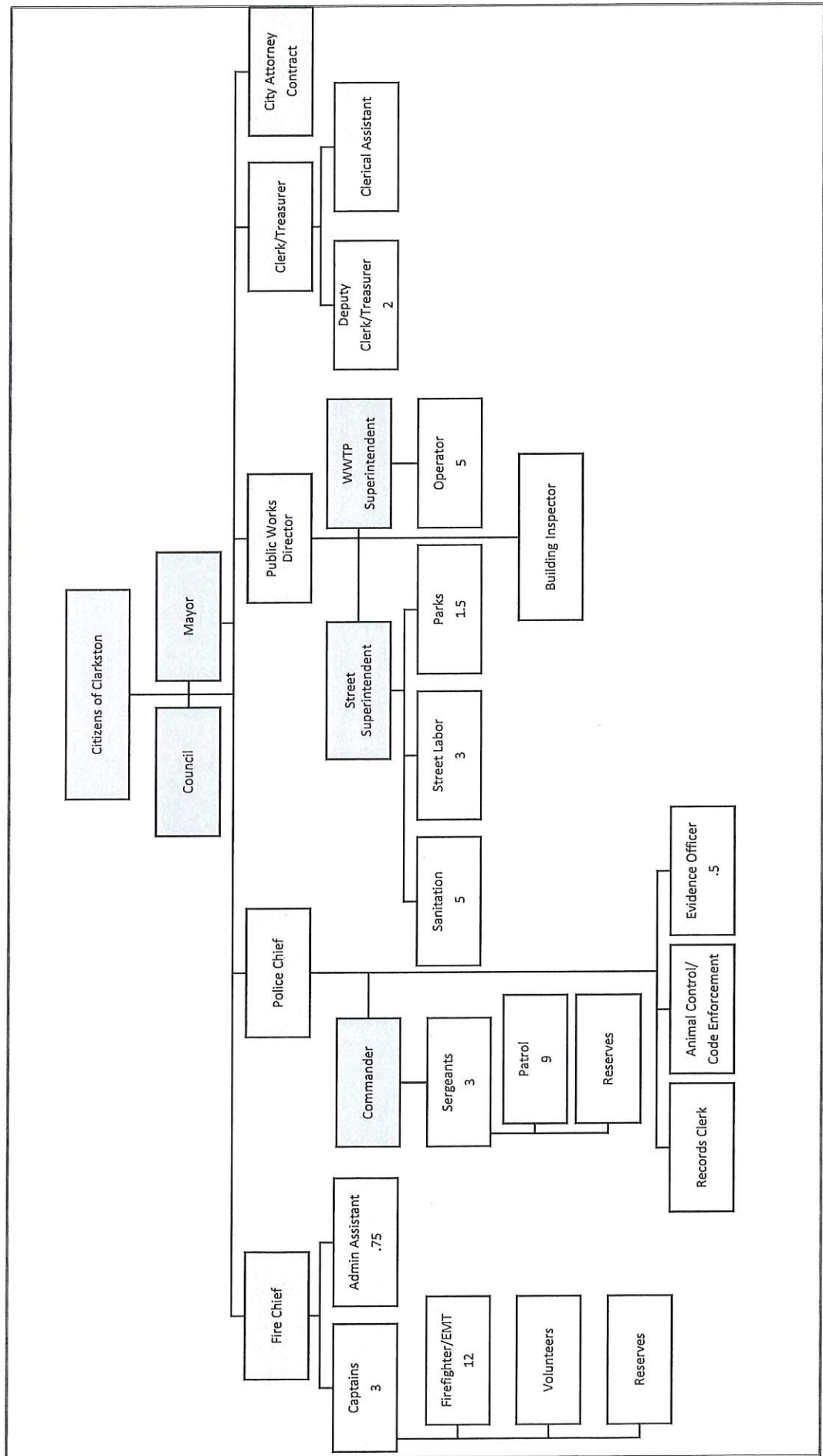
COUNCIL

JOHN MURRAY
MELYSSA ANDREWS
PAT HOLMAN
RUSS EVANS
SKATE PIERCE
BELINDA LARSEN
STEVEN EBERT

MANAGEMENT STAFF

STEVE AUSTIN, CLERK/TREASURER
KEVIN POOLE, PUBLIC WORKS DIRECTOR
JOEL HASTINGS, POLICE CHIEF
DARREN WHITE, FIRE CHIEF
TODD RICHARDSON, CITY ATTORNEY

CITY OF CLARKSTON ORGANIZATIONAL CHART



ORDINANCE NO. 1645

AN ORDINANCE OF THE CITY OF CLARKSTON, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2021, AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

WHEREAS, the Mayor of the City of Clarkston, Washington, completed and placed on file with the City Clerk a proposed budget and estimate of the amount the moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expense of government of the City for the fiscal year ending December 31, 2021; and

WHEREAS, a notice was published that the City Council would meet on December 2, 2020 at 6:00 p.m., in the council chambers of city hall for the purpose 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 2021; and

WHEREAS, the 2021 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Clarkston for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the City of Clarkston for the 2021 fiscal year and being sufficient to meet the various needs of the City of Clarkston during that period;

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


Section 1. The budget for the City of Clarkston, Washington, for the year 2021 is hereby adopted at the fund level in its final form and content as set forth in the document entitled 2021 FINAL BUDGET, CITY OF CLARKSTON, copies of which are on file in the Office of the Clerk.

Section 2. Estimated resources, including fund balances or working capital for each separate fund of the City of Clarkston, and aggregate totals for all such funds combined, for the year 2021 are set forth in summary form on Exhibit A (attached) and are hereby appropriated for expenditure at the fund level during the year 2021 as set forth on Exhibit A.

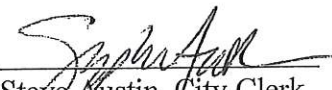
Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the State Auditor's Office and the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect five (5) days after publication of the attached summary, which is hereby approved.

Dated this 28th day of December, 2020


Monika Lawrence, Mayor

Authenticated:


Steve Austin, City Clerk

RESOLUTION NO. 2020-16


A RESOLUTION OF THE CITY OF CLARKSTON, WASHINGTON, ESTABLISHING THE 2021 POSITION ALLOCATION LIST.

THE CITY COUNCIL OF THE CITY OF CLARKSTON, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Position Allocation List Approved. The 2021 Position Allocation List as set forth on Exhibit A, which is attached hereto and incorporated herein by this reference as if set forth in full, is hereby approved.

Section 2. Effective Date. All allocations for the various positions indicated on the attached Exhibit A will become effective January 1, 2021.

DATED this 28th day of December, 2020.


Monika Lawrence, Mayor

ATTEST:



Steve Austin, City Clerk

EXHIBIT A
RESOLUTION NO. 2020-16
2021 POSITION ALLOCATION LIST

REPRESENTATION:

F - International Association of Fire Fighters - Local 2299
L - Street/Sanitation/Sewer/ Supervisory/Administrative - Local 1476-ACL-C
P - Clarkston Police Officers Guild
PS -Police Support

OTHER:

C - Contract
E - Elected
N - Non-Represented
T - Temporary
V – Volunteers
R – Reserves, Fire/Ambulance
(M) FLSA EXEMPTIONS:

CURRENT EXPENSE FUND

LEGISLATIVE

E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E Councilmember
E 7

EXECUTIVE

E Mayor
E 1

FINANCIAL AND RECORDS SERVICES

(ALSO see Street, Sewer and Sanitation for all positions in this unit)
N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (PR) (25% Time)
L Deputy Clerk/Treasurer (Ut) (13% Time)
L Finance Clerical Asst., (16% Time)
*N .25 - L .54

LEGAL

C City Attorney
C 1.0

LAW ENFORCEMENT

N (M) Police Chief
N Commander
P Senior Sergeant
P Senior Sergeant
P Jr./Senior Sergeant
P Police Officer 1st, 2nd or 3rd Class - Investigator
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class – Narcotics
P Police Officer 1st, 2nd or 3rd Class – School Resource Officer
PS Records Clerk
PS Code Enforcement / Animal Control
PS Support Services, .50 FTE
V Reserves/Volunteers
*P 12.0 - PS 2.5 - N 2.0

FIRE CONTROL

N (M) Fire Chief (50% Time)
F Fire/EMS Captain (80% Time)
F Fire/EMS Captain (80% Time)
F Fire/EMS Captain (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (20% Time)
L Admin Asst., .75 FTE (50% Time)
V Volunteer(s)
R Reserves
*N .5 - F 4.2 - L .5

HOUSING AND COMMUNITY DEVELOPMENT

N (M) Public Works Director/Building Inspector (35% Time)
L Building Inspector
N .35 – L 1.0

PARKS

L Park Caretaker (Parks, Streets, Sanitation Rover)

T Seasonal Park Laborer
L 1.0 – T .5

SUMMARY:

E - 8.00**
F - 4.2
L - 3.34
N - 3.30
P - 12.00
PS - 2.5
T - .5

CURRENT EXPENSE TOTAL ALLOCATED POSITIONS

25.84

** Not included in totals.

AMBULANCE / EMS

N (M) Fire Chief (50% Time)
F Fire/EMS Captain (20% Time)
F Fire/EMS Captain (20% Time)
F Fire/EMS Captain (20% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
F Firefighter – EMT/Paramedic 1st, 2nd or 3rd Class (80% Time)
L Admin Asst., .75 FTE (50% Time)
R Reserves
V Volunteer(s)

*N .5 - F 7.8 - L .5

EMS TOTAL ALLOCATED POSITIONS

8.8

STREET

Administrative Positions:

N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (PR) (15% Time)
L Secretary (10% Time)

N (M) Public Works Director (17.5% Time)
 L Superintendent - (70% Time)
 L Equipment Operator
 L Equipment Operator
 L Equipment Operator
 *N .425 - L 3.95

SUMMARY:

L - 3.95
 N - .425

STREET TOTAL ALLOCATED POSITIONS

*4.375

SANITATION

Administrative Positions:

N (M) City Clerk/Treasurer (25% Time)
 N (M) Public Works Director (23.5% Time)
 L Deputy Clerk/Treasurer (PR) (30% Time)
 L Deputy Clerk/Treasurer (Ut) (35% Time)
 L Finance Clerical Asst. (35% Time)

L Street Superintendent (30% Time)
 L Driver
 L Driver
 L Driver
 L Driver
 L Driver - Yardwaste
 T Seasonal (.5)
 N .485 - L 6.30 - T 0.5

L - 6.30
 N - .485
 T - .5

SANITATION TOTAL ALLOCATED POSITIONS

*7.285

SEWER

Administrative Positions:

N (M) City Clerk/Treasurer (25% Time)
 N (M) Public Works Director (24% Time)
 L Deputy Clerk/Treasurer (PR) (30% Time)
 L Deputy Clerk/Treasurer (Ut) (35% Time)
 L Finance Clerical Asst. (35% Time)

L Superintendent
 L Sewer Plant Operator

L Sewer Plant Operator
L Sewer Plant Operator
L Sewer Plant Operator
L Sewer Plant Operator
*N .49 - L 5.83 *

L - 7.0
N - .49

SEWER TOTAL ALLOCATED POSITIONS

7.49

STORMWATER

Administrative Positions:

L Deputy Clerk/Treasurer (Ut) (17%)
L Finance Clerical Asst. (14%)
* L .31 *

.31

SUMMARY ALL DEPARTMENTS:
TOTALS

E - 8.00**
F/EMS - 12.00
N - 5.00
L - 20.75
P - 12.00
PS - 2.5
T - 1.0

TOTAL ALLOCATED POSITIONS (** Not included in totals)

*53.25

Elected: 8.00
Total: 61.25



Asotin County Assessor's Office

Assessor Jenny L. Rynearson

P.O. Box 129

Asotin, Washington 99402

Phone (509) 243-2016

January 26, 2021

Clarkston City Clerk
ATTN: Steve Austin
829 5th Street
Clarkston WA 99403

Dear Steve:

The following are the Levy Rates, Assessed Values and the Tax Amounts to be collected for the City of Clarkston for the tax year 2021:

	<u>Levy Rate</u>	<u>Assessed Value</u>	<u>Tax Amount</u>
Regular Levy	\$2.282311222597	\$502,826,325	\$1,147,606
- TS Refund	\$0.1610		<u>\$80,993</u>
Actual Budget Collection			\$1,066,613
Excess Levy EMS	\$1.720709991165	\$489,512,570	\$842,309
- TS Refund	\$0.1106		<u>\$54,142</u>
Actual Budget Collection			\$788,167

Should you have any questions or concerns, please do not hesitate to contact my office.

Sincerely,

Jenny L. Rynearson

Jenny L. Rynearson
Asotin County Assessor

JLR/tbm

Enclosures: As Stated

CURRENT EXPENSE FUND

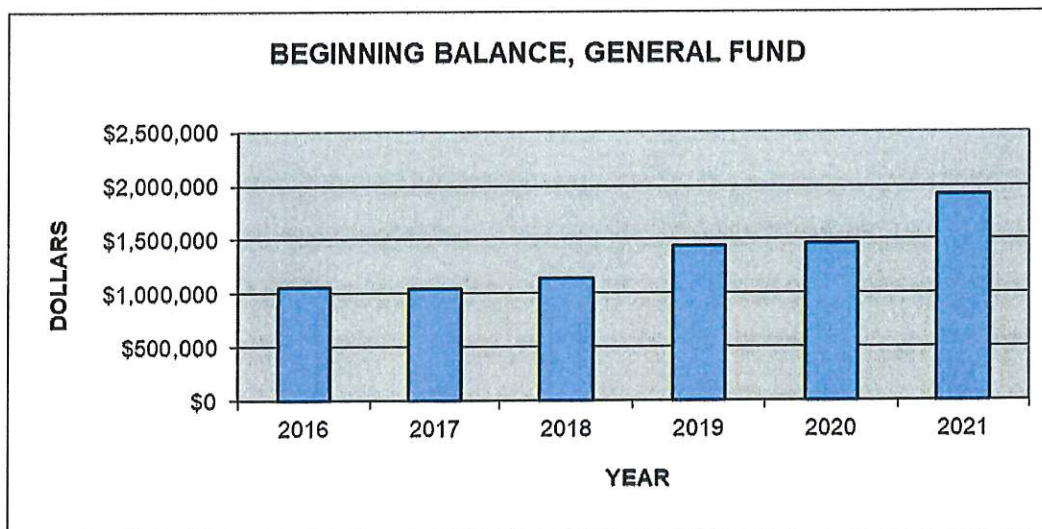
REVENUES

The Current Expense Fund, also known as the General Fund, supports the general governmental functions of the City. Those functions include Finance, Police, Fire, Legal, Building & Planning and Parks. Current Expense can also help support any other function of the City, including Enterprise Funds, although Enterprise funds cannot be used to support the Current Expense Fund.

Current Expense revenues come from many sources, including property taxes, business taxes, gambling taxes, licenses & permits, state entitlements such as liquor taxes, intergovernmental services, court revenue, grants and other miscellaneous revenue. Since the 2008 recession, tax revenue has grown more slowly, when compared with pre-recession years.

There must be adequate carryover at the beginning of the year (Beginning Fund Balance) to operate until sufficient revenues are collected. A common recommended level of Fund Balance is three months of operating expenses, or about \$1,120,000. The following chart shows the six-year trend for beginning balance. The beginning balance showed a trend of steady declines each year until 2018. The City has had steady growth since 2017 primarily due to increase in sales tax revenue. 2020 Revenue did not see as great of an increase due to the impact on businesses from closures related to COVID 19. The 2021 estimate continues to reflect a revenue increase; however, expenditures have also risen for 2021. The anticipated ending balance for 2021 is \$1,190,2206. Expenditures continue to outpace revenue.

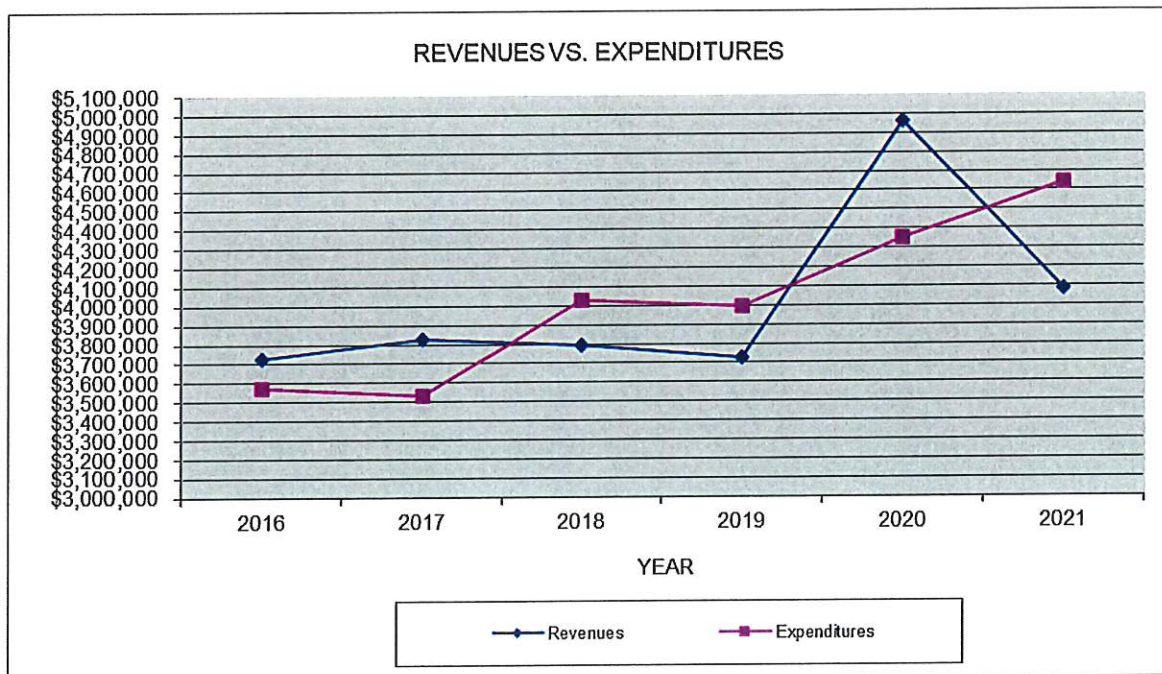
YEAR	2016	2017	2018	2019	2020	2021
BEG BAL	\$1,062,359	\$1,046,381	\$1,137,829	\$1,443,184	\$1,465,814	\$1,914,511



A comparison of revenues to expenditures shows that City expenditures have been exceeding revenues in 2018 and 2019. The expenditures were projected to exceed revenues in 2020. However, due to CARES Act funding, the City received federal funds that ensured that expenditures would not exceed revenues. For 2021, it is anticipated that expenditures will outpace revenues by \$554,115. The following chart chronicles that data. While revenues may come in higher than projected and expenditures may come in lower than budgeted by year end, we should position our budget for unanticipated emergencies or expenses.

COMPARISON OF REVENUES VS. EXPENDITURES WITHOUT CAPITAL OUTLAY

YEAR	2016	2017	2018	2019	2020	2021
REVENUE	\$3,726,105	\$3,830,176	\$3,796,700	\$3,727,087	\$4,961,932	\$4,084,522
EXPENDITURES	\$3,573,890	\$3,530,967	\$4,028,480	\$3,994,590	\$4,351,699	\$4,638,637



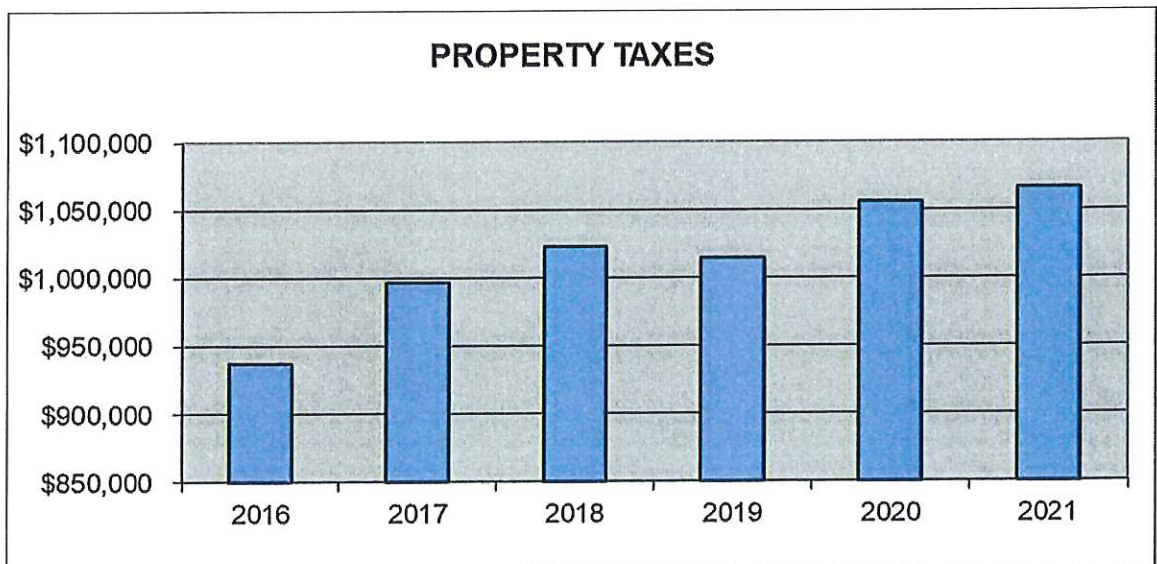
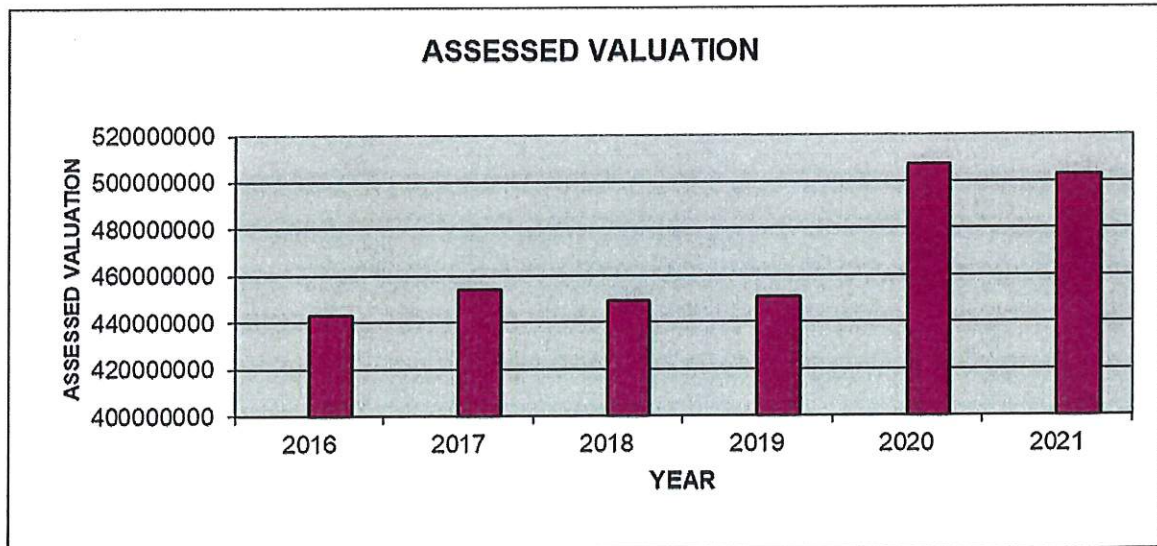
Property Taxes are a main source of revenue for cities. A city's ability to increase property taxes was restricted to one percent (1%) by the passage of Initiative 747 in 2002. Now, unless a city experiences significant new construction, property tax revenue grows very slowly.

Assessed valuations increased 12% between 2019 and 2020 due to new commercial growth in the City. However, 2018 saw a 1% reduction of the valuations, and 2019 valuations had not recovered to the 2017 level. In 2021, due to Tri State Memorial Hospital (TSMH) petitioning and receiving exempt status, the assessed valuations saw a decrease of 9.3% from 2020 values. The projected levied amount was also reduced by an additional \$80,993 due to TSMH being refunded for taxes paid in previous years.

The taxes are currently being split 50/50 between the Current Expense Fund and the Street Fund. For 2021, Council voted to impose the statutory 1% increase of approximately \$10,561. The levy per thousand dollars of property value is approximately \$2.28. The following charts show the assessed valuations and the property taxes levied within the City.

PROPERTY TAX ASSESSMENTS ASSESSED VALUATION

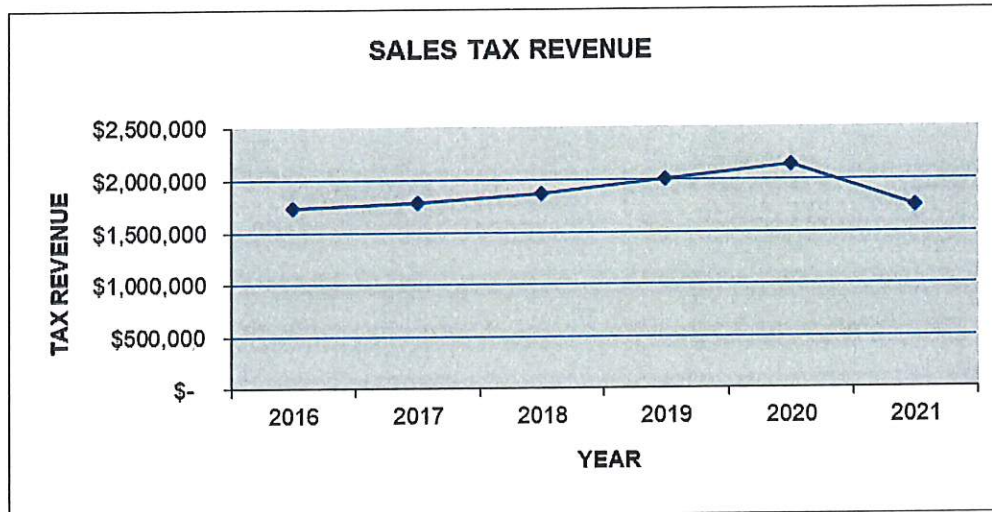
YEAR	2016	2017	2018	2019	2020	2021
ASSESSED VALUE	443,109,068	454,029,707	449,125,400	450,653,094	507,531,853	502,826,325
TAXES LEVIED	\$937,502	\$997,053	\$1,023,449	\$1,014,507	\$1,056,052	\$1,066,613



Sales Tax revenue accounts for about 43% of the Current Expense Fund revenue. Sales tax has been slowly increasing over the past five years; however, it is largely dependent on a few major retailers in the City. With uncertain economic times due in part to the COVID 19 Pandemic, the revenues may trend lower, and the chart reflects this projection.

SALES TAX

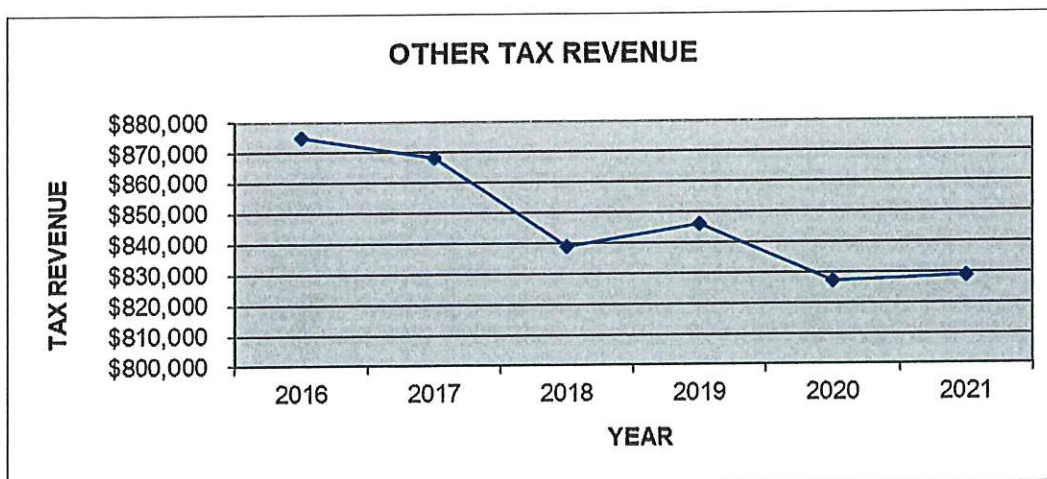
YEAR	2016	2017	2018	2019	2020	2021
SALE TAX	\$1,738,307	\$1,785,656	\$1,866,419	\$2,003,751	\$2,142,895	\$1,750,000



Other Tax Revenue includes business taxes, such as utility taxes on communications and other utilities, and gambling taxes. The decline for 2017 is due in part to council's decision to reduce card room taxes from 6% to 4%, and there has been decreased revenue from communications taxes. 2020 had a reduction to other taxes due to the closure of businesses due to the COVID 19 Pandemic. Overall, Other Tax Revenue in 2021 is projected to remain close to 2020 levels.

OTHER TAXES

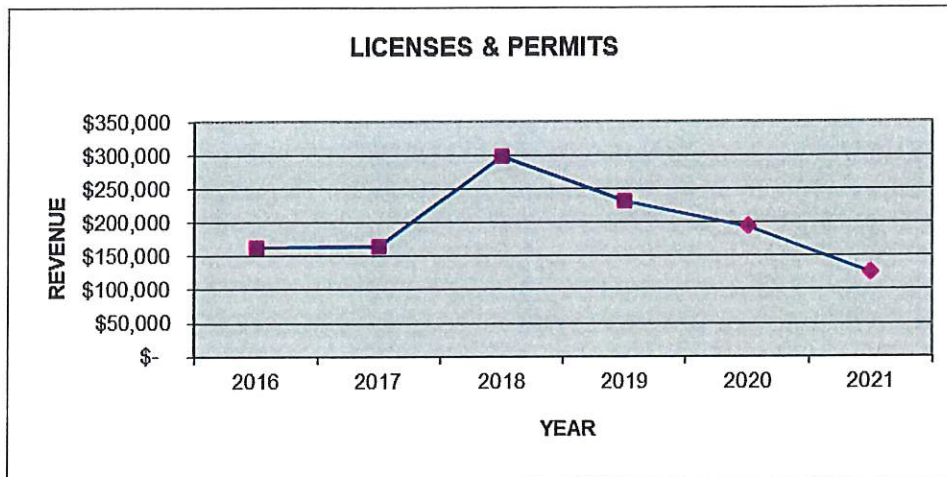
YEAR	2016	2017	2018	2019	2020	2021
TAXES	\$874,914	\$868,171	\$838,965	\$845,955	\$827,226	\$829,000



Licenses and Permits include building permits, business licenses, dog licenses and franchise fees for cable TV. Building permits are the most variable revenue in this category. The spike in 2018 and 2019 revenue was from 2 major building projects, including a new hotel construction. 2020 revenue decreased due to lack of construction due to COVID 19 Pandemic restrictions on contractors. The 2021 projection adjusts the revenue back to historical levels.

LICENSES & PERMITS

YEAR	2016	2017	2018	2019	2020	2021
REVENUE	\$163,581	\$165,210	\$298,498	\$231,640	\$194,274	\$125,000

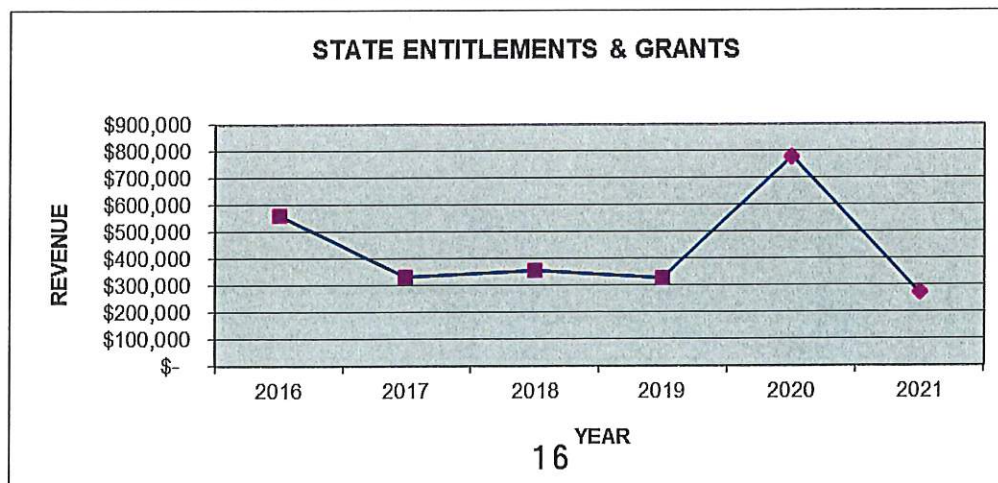


State Entitlements include criminal justice funding and liquor taxes. The state enacted City-County Assistance legislation to help offset the lost revenue when vehicle license tabs were reduced several years ago. It is the intent of the legislature that this will be a permanent funding source. However, funding is limited to Real Estate Excise Taxes which reflects the current economic state. The 2012-2014 State budget included a permanent reduction of liquor taxes in the portion provided to the City. The State continues to modify the revenue from marijuana taxes, reducing the amount that is funded to the cities. The 2019 projection reflects this decrease.

Intergovernmental Service Revenues are derived from various sources, such as the school resource officer contract with the Clarkston School District. Grants are also included in this chart. There has been a significant reduction in the reimbursement for the Drug Task Force officer. In 2016, this included fire department grants for a new brush truck and exhaust system. For 2020 there is a single year CARES Act funding that is reflected in the increase.

STATE ENTITLEMENTS & GRANTS

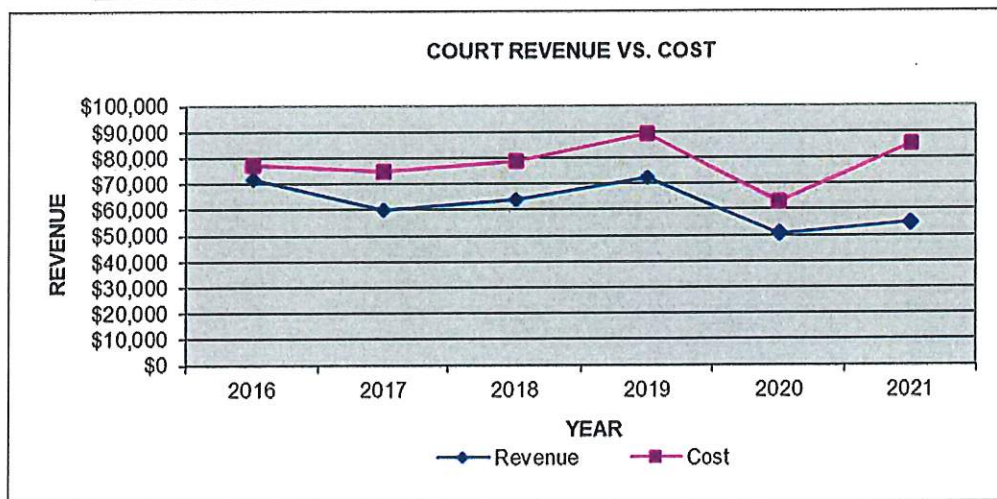
YEAR	2016	2017	2018	2019	2020	2021
REVENUE	\$561,745	\$332,577	\$356,403	\$326,597	\$778,420	\$270,000



Court Revenue is a result of fines from misdemeanor crimes and infractions. The City contracts with Asotin County for court services. We have little control over the assessment or collection of fines. While not reflected in this chart, the new court agreement means that the City will be paying more to process citations than we will receive from our share of the fines. We receive the balance after the state portions are paid and Asotin County is paid for processing the citations. Court costs have been steadily increasing since 2016 while revenue has been decreasing. Many court cases were suspended in 2020 due to COVID 19, however costs in 2020 were still \$12,388 more than revenue.

COURT REVENUE VS. COSTS

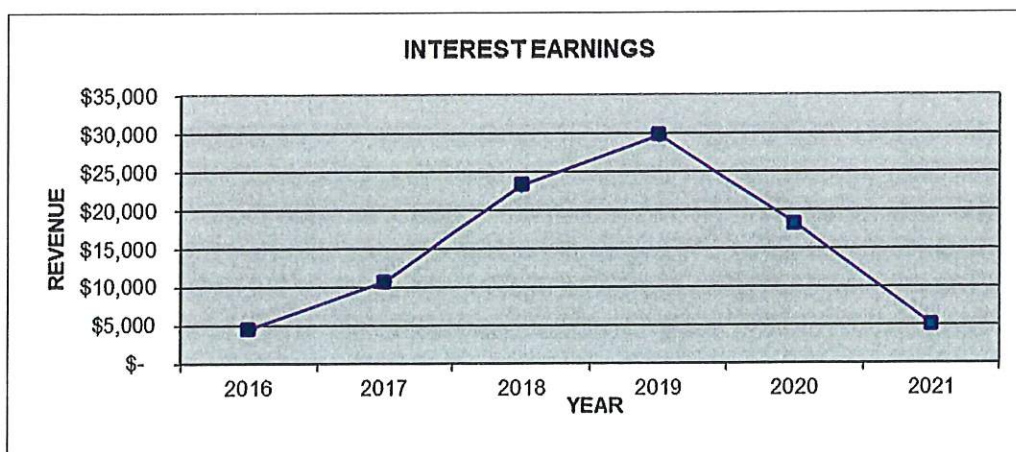
YEAR	2016	2017	2018	2019	2020	2021
REVENUE	\$72,070	\$59,773	\$63,772	\$72,212	\$50,679	\$55,000
COSTS	\$77,430	\$74,700	\$78,719	\$89,160	\$63,067	\$85,000



Interest Earnings have begun to decline after a few years of increase. The State Investment Pool has started to decline and is anticipated to continue in decline this year. Investments have been diversified in an attempt to maximize interest earnings. The earnings for 2017-2019 were due to rising federal investment rates. Considering the volatility of the investment market, projections have been set at conservative levels for 2021.

INTEREST EARNINGS

YEAR	2016	2017	2018	2019	2020	2021
REVENUE	\$4,475	\$10,708	\$23,282	\$29,764	\$18,182	\$5,000



EXPENDITURES

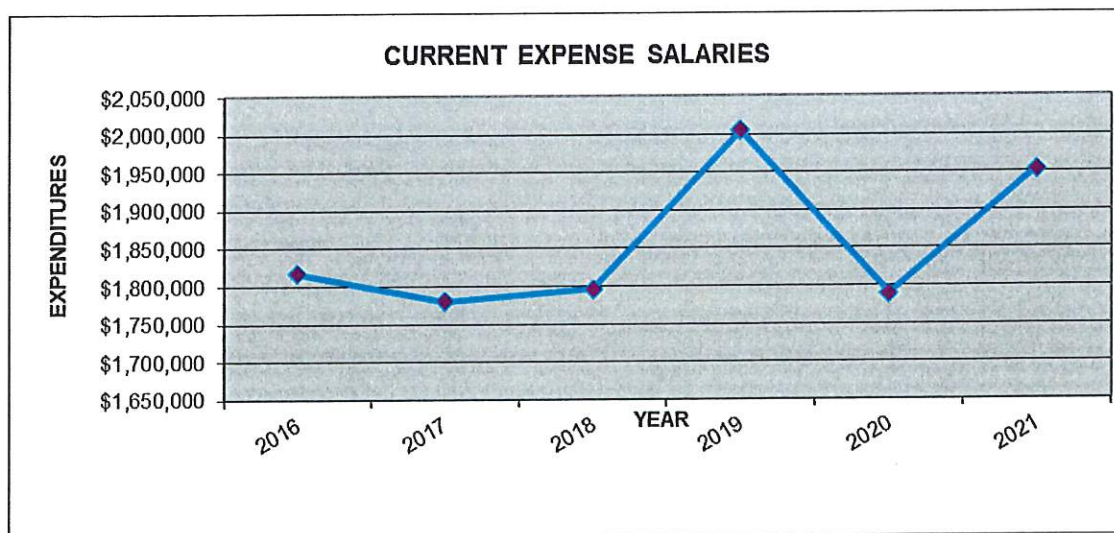
The Current Expense Fund is divided into departments for expenditure purposes. Departments include Legislative, Judicial, Finance, Police, Fire, Building & Planning and Parks, but not Ambulance, Sewer, Sanitation or Stormwater. Each department's budget is divided into categories: salaries, benefits, supplies, services and capital outlay.

This table shows authorized staffing levels for a six-year period. Employees in the Finance and Building Departments are split between Current Expense, Streets, Sewer, Sanitation and Stormwater. In late 2012 two new firefighters were retained (maintaining 12 personnel) after a staffing grant ended. Two positions became vacant in August 2016 until 2017 when the City and Fire Union signed a Memorandum of Understanding. The 2018 budget increase is reflected to show 11 full-time personnel in the department, with the twelfth position filled by reserves. The 2019 budget reflects 12 full-time personnel for the department.

All employees with the exception of management staff are covered by collective bargaining agreements. Salary increases are based on the terms of the individual bargaining agreements. All contracts were settled in 2019. The Fire contract ends in 2021. Police and Public Works are in effect through 2022. All employees moved to a new insurance plan at the beginning of 2018. Employees contribute a minimum of 10% of the premium. The following charts show salaries and benefits for current expense employees for the same six-year period. The decrease in wages for 2020 was due to reimbursement from the Federal CARES Act funding. The 2021 reduction is due to adjustments in how the Fire Department employees will be funded.

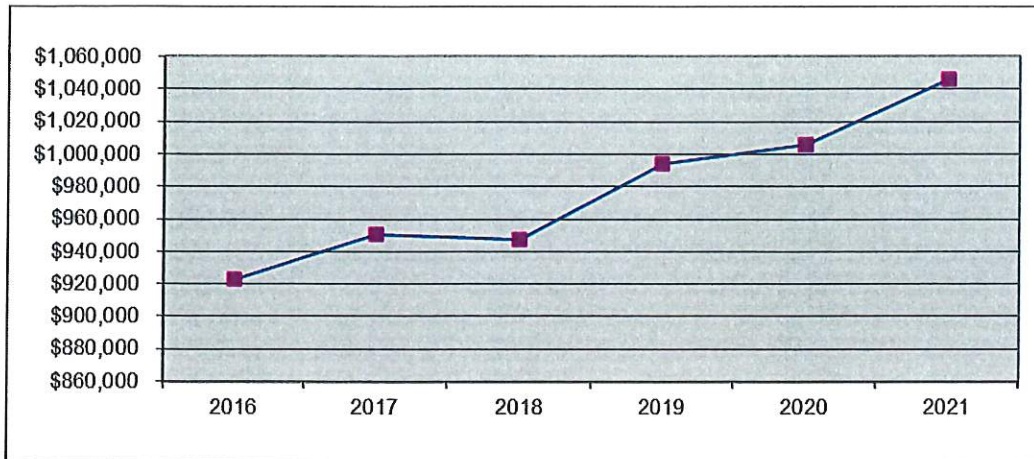
SALARIES - CURRENT EXPENSE

	2016	2017	2018	2019	2020	2021
FINANCE	\$48,457	\$62,286	\$57,549	\$48,344	\$50,716	\$52,150
POLICE	\$1,049,394	\$1,057,146	\$1,089,765	\$1,196,220	\$976,272	\$1,244,306
FIRE	\$587,090	\$511,467	\$508,928	\$611,618	\$606,991	\$500,391
BUILDING	\$74,917	\$87,489	\$75,979	\$80,714	\$85,400	\$83,525
PARKS	\$57,475	\$61,761	\$64,161	\$68,110	\$69,604	\$73,000
TOTALS	\$1,817,333	\$1,780,149	\$1,796,382	\$2,005,006	\$1,788,983	\$1,953,372



BENEFITS – CURRENT EXPENSE

	2016	2017	2018	2019	2020	2021
BENEFITS	\$922,817	\$950,790	\$947,384	\$994,200	\$1,005,716	\$1,046,032

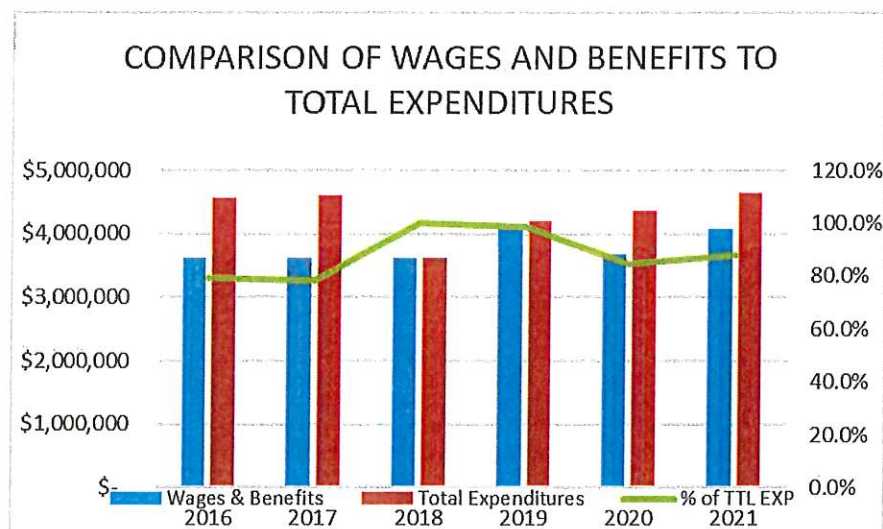


The Current Expense wages and benefits are just a portion of the overall City Budget. The following chart has the EMS/Ambulance Fund wages and benefits added for comparison. In 2018, wages and benefits for these accounts almost equaled the rest of the expenditures from the Current Expense Fund. The final chart, on the following page, adds in the Sewer, Sanitation, Streets and Stormwater wages and benefits.

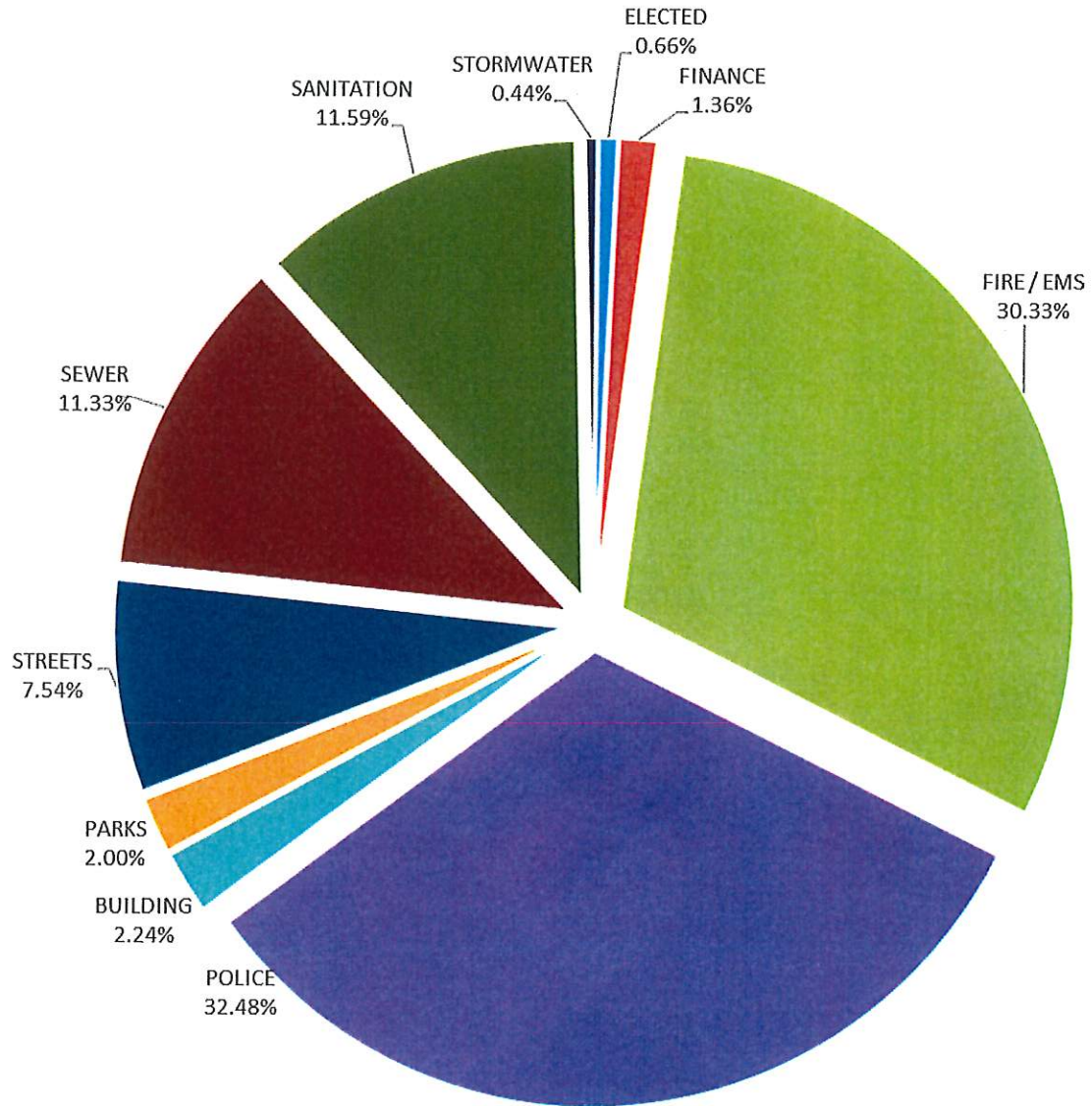
Current Expense and EMS/Ambulance

Comparison of Wages and Benefits to Total Expenditures
(Does not include enterprise funds.)

	2016	2017	2018	2019	2020	2021
Wages & Benefits	\$3,620,411	\$3,602,594	\$3,613,331	\$4,152,937	\$3,679,070	\$4,069,020
Total Expenditures	\$4,559,985	\$4,597,695	\$3,618,882	\$4,205,362	\$4,822,196	\$4,822,196
% of TTL EXP	79.4%	78.4%	99.8%	98.8%	88.2%	88.2%



2021 Salary & Benefits All City Departments



ELECTED	\$39,480
FINANCE	\$81,055
FIRE / EMS	\$1,803,884
POLICE	\$1,931,721
BUILDING	\$133,375
PARKS	\$118,985
STREETS	\$448,580
SEWER	\$673,788
SANITATION	\$689,473
STORMWATER	\$26,251
TOTAL	\$5,946,592

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
001 000 001 308 80 00 00	UNRESERVED BEG BALANC	1,400,256	1,400,256	1,465,814	1,469,746	1,914,511
TAXES						
GENERAL PROPERTY TAXES						
001 000 001 311 10 00 00	PERSONAL PROPERTY TAX	513,550	550,640	518,685	522,612	523,872
	TOTAL GENERAL PROPERTY TAX	513,550	550,640	518,685	522,612	523,872
RETAIL SALES & USE TAX						
001 000 001 313 11 00 00	RETAIL SALES & USE TAX	1,750,000	2,003,751	1,750,000	2,142,895	1,750,000
001 000 001 313 71 00 00	PUBLIC SAFETY SALES TAX	0	0	0	244,857	413,000
	TOTAL RETAIL SALES & USE TAX	1,750,000	2,003,751	1,750,000	2,387,752	2,163,000
BUSINESS TAXES						
001 000 001 316 41 00 00	AVISTA	540,000	537,917	550,000	541,720	550,000
001 000 001 316 45 10 00	SPECIAL SEWER UTILITY TA	114,000	115,533	115,000	130,569	130,000
001 000 001 316 47 00 00	CENTURYLINK	25,000	24,766	23,000	23,386	22,000
001 000 001 316 47 01 00	INLAND CELLULAR	20,000	23,079	25,000	26,955	26,000
001 000 001 316 47 02 00	MISC COMMUNICATIONS	20,000	24,553	25,000	47,513	45,000
001 000 001 316 47 03 00	VERIZON	22,000	25,769	22,000	2,149	2,000
001 000 001 316 47 04 00	SPRINT	15,000	12,714	15,000	10,242	10,000
001 000 001 316 47 06 00	A T & T	5,000	3,269	5,000	2,430	2,500
001 000 001 316 47 07 00	XO COMMUNICATIONS	4,000	5,048	4,000	1,667	1,500
	TOTAL BUSINESS TAXES	765,000	772,647	784,000	786,631	789,000
EXCISE TAXES						
001 000 001 316 81 00 00	PUNCHBOARD/PULLTAB	7,000	8,535	7,000	3,169	5,000
001 000 001 316 82 00 00	BINGO	0	4	0	52	0
001 000 001 316 84 00 00	CARD ROOM	35,000	39,676	35,000	12,581	15,000
001 000 001 317 20 00 00	LEASEHOLD EXCISE TAX	15,500	25,092	20,000	24,793	20,000
	TOTAL EXCISE TAXES	57,500	73,308	62,000	40,595	40,000
TOTAL TAXES		3,086,050	3,400,345	3,114,685	3,737,590	3,515,872

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
LICENSES & PERMITS						
BUSINESS LICENSES & PERMITS						
001 000 001 321 30 00 00	FIREWORKS PERMITS	500	700	500	515	500
001 000 001 321 60 00 00	BUSINESS LICENSES	50,000	62,920	50,000	51,605	40,000
001 000 001 321 91 00 00	CABLE ONE FRANCHISE	40,000	38,845	40,000	26,598	25,000
TOTAL BUSINESS LICENSE & PERMITS		90,500	102,465	90,500	78,718	65,500
NON-BUSINESS LICENSES & PERMITS						
001 000 001 322 10 00 00	BUILDING PERMITS	58,000	127,468	58,000	113,953	58,000
001 000 001 322 30 00 00	DOG LICENSE	1,500	1,530	1,500	1,503	1,500
001 000 001 322 30 10 00	CHICKEN PERMIT	0	175	0	100	0
001 000 001 322 90 01 00	BICYCLE LICENSE	0	2	0	1	0
TOTAL NON-BUSINESS LICENSE & PERMITS		59,500	129,175	59,500	115,557	59,500
TOTAL LICENSES & PERMITS		150,000	231,640	150,000	194,274	125,000
INTERGOVERNMENTAL REVENUE						
FEDERAL GRANTS - DIRECT						
001 000 001 331 16 60 70	BJA, VEST PARTNERSHIP	500	1,822	500	0	500
001 000 001 331 97 04 40	FEMA	0	0	0	6,711	0
001 000 001 331 97 04 42	FEMA - EQUIP	0	0	201,007	362,911	0
TTL FED GRANTS - DIRECT		500	1,822	201,507	369,622	500
FEDERAL GRANTS - INDIRECT						
001 000 001 333 16 57 90	NARCOTIC CONTROL ASSIS	0	1,684	0	26,347	0
001 000 001 333 16 58 80	DOJ, VIOLENCE AGNST WOM	15,000	15,000	15,000	14,178	15,000
001 000 001 333 20 60 00	WASPC GRANT	0	1,000	0	500	0
001 000 001 333 20 60 10	WASHINGTON TRAFFIC COM	1,000	1,467	1,000	0	1,000
TTL FED GRANTS - INDIRECT		16,000	19,151	16,000	41,025	16,000
STATE GRANTS						
001 000 001 334 01 20 00	SAO - ORGANIZE FILE ROOM	14,000	5,850	0	0	0
001 000 001 334 01 30 00	WSP - FIRE TRAINING	4,000	0	0	0	0
001 000 001 334 04 30 00	GROWTH MGMT UPDATE GF	0	4,500	0	0	0
001 000 001 333 21 00 00	CARES Funding	0	0	0	50,000	0
TOTAL STATE GRANTS		18,000	10,350	0	50,000	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
STATE ENTITLEMENTS						
001 000 001 336 00 98 00	CITY-COUNTY ASSISTANCE	90,000	113,863	90,000	109,309	90,000
001 000 001 336 06 20 00	MVET - HI CRIME	40,000	20,029	20,000	40,921	20,000
001 000 001 336 06 21 00	MVET - CRIM. JUSTICE -POP	2,000	2,160	2,000	2,257	2,000
001 000 001 336 06 26 00	CJ SPECIAL PROGRAMS	7,500	7,770	7,500	8,078	7,500
001 000 001 336 06 41 00	MARIJUANA ENHANCEMENT	0	0	0	0	0
001 000 001 336 06 42 00	MARIJUANA EXCISE TAX	40,000	52,322	40,000	52,912	52,000
001 000 001 336 06 51 00	DUI - CITIES	1,000	1,004	1,000	1,047	1,000
001 000 001 336 06 94 00	LIQUOR EXCISE TAX	36,000	39,393	36,000	45,414	36,000
001 000 001 336 06 95 00	LIQUOR BOARD PROFITS	40,000	46,987	40,000	49,159	40,000
001 000 001 336 06 95 10	LIQ PROFITS, PUBLIC SAFET	5,000	11,747	5,000	8,675	5,000
TOTAL STATE ENTITLEMENTS		261,500	295,275	241,500	317,773	253,500
TOTAL INTERGOVERNMENTAL		296,000	326,597	459,007	778,420	270,000
CHARGES FOR GOODS & SERVICES						
GENERAL GOVERNMENT						
001 000 001 341 75 00 00	MAP SALES	0	0	0	0	0
001 000 001 341 81 00 00	COPIES	650	796	650	827	650
001 000 001 341 91 00 00	ELECTION FILING FEES	0	321	0	0	0
001 000 001 341 96 00 00	CIVIL SERVICE TEST	0	105	0	255	0
TOTAL GENERAL GOVERNMENT		650	1,222	650	1,082	650
PUBLIC SAFETY SERVICES						
001 000 001 342 10 10 00	POLICE - SPECIAL SERVICES	4,000	5,297	4,000	5,377	5,000
001 000 001 342 10 20 00	CLKS SCHOOL DIST - SRO	76,000	73,787	76,000	78,265	76,000
001 000 001 342 21 30 00	HAZ MAT RECOVERY	0	0	0	0	0
001 000 001 342 21 00 00	PORT OF WILMA - EMS	10,000	10,000	10,000	10,000	10,000
001 000 001 342 21 10 00	FIRE - SPECIAL SERVICES	0	531	0	0	0
TOTAL PUBLIC SAFETY SERVICE REVENUE		90,000	89,614	90,000	93,643	91,000

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
ECONOMIC ENVIRONMENT						
001 000 001 345 81 00 00	ZONING & PLANNING FEES	0	950	0	1,400	0
001 000 001 345 83 00 00	PLAN CHECKING FEES	4,000	33,029	4,000	32,116	4,000
001 000 001 345 89 00 00	SEPA	0	200	0	100	0
TOTAL ECONOMIC ENVIRONMENT		4,000	34,179	4,000	33,616	4,000
TOTAL CHARGES FOR GOODS & SERVICES		94,650	125,015	94,650	128,341	95,650
FINES & FOREITS						
CRIMINAL TRAFFIC MISDEMEANOR						
001 000 001 355 80 00 00	COURT	55,000	72,212	55,000	50,679	55,000
001 000 001 357 39 00 00	FILING FEE RECOUP	1,000	730	1,000	445	1,000
001 000 001 359 00 00 00	PENALTIES, BUSINESS LICEI	1,000	825	1,000	1,155	1,000
001 000 001 359 10 00 00	PENALTIES, BLDG PERMTS	0	0	0	0	0
001 000 001 359 20 00 00	GAMBLING TAX PENALTIES	0	0	0	0	0
TOTAL CRIMINAL TRAFFIC PENALTIES		57,000	73,767	57,000	52,279	57,000
TOTAL FINES & FORFEITS		57,000	73,767	57,000	52,279	57,000
MISCELLANEOUS REVENUES						
INTEREST EARNINGS						
001 000 001 361 11 00 00	INVESTMENT INTEREST	5,000	25,307	5,000	14,604	5,000
001 000 001 361 30 00 00	GAINS & LOSSES ON INVEST	0	0	0	0	0
001 000 001 361 40 00 00	SALES TAX INTEREST	0	4,458	0	3,579	0
001 000 001 361 40 20 00	INTERFUND INTEREST	0	0	0	0	0
TOTAL INTEREST EARNINGS		5,000	29,764	5,000	18,182	5,000
INTERNAL SERVICE FUND REVENUE						
001 000 001 362 00 00 10	SEWER - OFFICE RENT	4,000	4,000	4,000	4,000	4,000
001 000 001 362 00 00 20	SANITATION - OFFICE RENT	4,000	4,000	4,000	4,000	4,000
001 000 001 362 00 00 30	STREET - OFFICE RENT	2,000	2,000	2,000	2,000	2,000
001 000 001 362 00 00 40	STORMWATER - OFFICE REI	2,000	2,000	2,000	2,000	2,000
TOTAL INTERNAL SERVICE FUND REVENUE		12,000	12,000	12,000	12,000	12,000
CONTRIBUTIONS & DONATIONS						
001 000 001 367 11 00 00	ANIMAL SHELTER DONATION	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
001 000 001 367 11 20 00	DONATIONS, OTHER	0	6,000	0	100	0
001 000 001 367 21 00 00	WCIA RISK REDUCTION GRANT	22,387	22,387	0	0	0
TOTAL CONTRIBUTIONS & DONATIONS		22,387	28,387	0	100	0
OTHER MISCELLANEOUS REVENUES						
001 000 001 369 20 00 00	SALE OF UNCLAIMED PROP	0	0	0	0	0
001 000 001 369 40 00 00	RESTITUTION	0	50	0	0	0
001 000 001 369 81 00 00	CASHIER OVER/SHORT	0	(20)	0	0	0
001 000 001 369 81 02 00	NSF CHECK FEES	0	30	0	15	0
001 000 001 369 91 00 00	OTHER MISC REVENUE	0	57	0	35	0
001 000 001 369 90 02 00	JAIL PHONE	0	0	0	0	0
001 000 001 398 10 10 00	AWC RETRO REBATE	0	0	0	40,696	0
001 000 001 341 43 00 00	STORMWATER REIMBURSE	4,000	0	4,000	0	4,000
001 000 001 369 99 00 00	UNDESIGNATED RECEIPTS	0	0	0	0	0
TOTAL OTHER MISCELLANEOUS REVENUES		4,000	117	4,000	40,746	4,000
TOTAL MISCELLANEOUS REVENUES		43,387	70,268	21,000	71,029	21,000
TOTAL ACTUAL REVENUES		3,727,087	4,227,633	3,896,342	4,961,932	4,084,522
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
001 000 001 391 10 19 00	G O BOND PROCEEDS	0	0	0	0	0
001 000 001 391 50 76 00	CAPITAL LEASE - PROCEEDS	0	0	0	0	0
001 000 001 391 90 22 00	LOCAL LOAN PROCEEDS	0	0	0	0	0
TOTAL PROCEEDS OF LONG TERM DEBT		0	0	0	0	0
DISPOSITION OF FIXED ASSETS						
001 000 001 395 10 00 00	SALE OF FIXED ASSETS	500	500	0	0	0
001 000 001 395 20 00 00	INS. RECOVERIES(CAPITAL)	0	0	0	0	0
TOTAL DISPOSITION OF FIXED ASSETS		500	500	0	0	0
OPERATING TRANSFERS IN						

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
001 000 001 397 11 00 10	TRF FR 120/ELECTION EXP	1,500	1,500	1,500	1,500	1,500
001 000 001 397 14 00 01	TRF FR 306/CITY HALL IMP	0	0	0	0	0
001 000 001 397 14 00 20	TRF FR 016, EQUIPMENT	0	0	0	0	0
001 000 001 397 14 00 30	TRF FR 120/ ADMIN EXP	7,910	7,910	7,910	8,225	7,910
001 000 001 397 14 40 00	TRF FR 004 / CITY HALL	0	0	0	0	0
001 000 001 397 16 00 00	TRF IN/ EMP BENEFIT RSRV	0	0	0	0	0
001 000 001 397 19 00 40	TRF FROM CE RSRV (004)	0	0	0	0	0
001 000 001 397 21 00 10	TRF FR 306/ POLICE	0	0	0	0	0
001 000 001 397 21 00 30	TRF FR 016, VEHICLES	38,000	38,000	38,000	43,000	38,000
001 000 001 397 22 00 10	TRF 016/ FIRE ENGINE DEBT	0	0	0	0	0
001 000 001 397 76 00 50	OP TRF 007 / PARKS	0	0	0	0	0
001 000 001 397 76 00 60	TRF FR TBD / PARKS	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		47,410	47,410	47,410	52,725	47,410
INSURANCE RECOVERIES						
001 000 001 398 00 00 00	INSURANCE RECOVERIES	0	0	0	0	0
TOTAL INSURANCE RECOVERIES		0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		47,910	47,910	47,410	52,725	47,410
 TOTAL ESTIMATED CITY RESOURCES						
		5,175,252	5,675,798	5,409,566	6,484,404	6,046,443

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
NON REVENUES						
INTERFUND LOAN RECEIPTS						
001 999 001 381 10 00 00	INTERFUND LOAN RECEIPTS	0	0	0	0	0
001 999 001 381 20 00 00	I/F LOAN PAYMENT / EMS	0	0	0	0	0
001 999 001 381 20 10 00	I/F LOAN PAYMENT /STORM	0	0	0	0	0
001 999 001 381 20 00 00	I/F LOAN PAYMENT, TBD	0	0	0	0	0
TTL INTERFUND LOAN RECEIPTS		0	0	0	0	0
TOTAL NON REVENUES		0	0	0	0	0
GRAND TOTAL CURRENT EXPENSE		5,175,252	5,675,798	5,409,566	6,484,404	6,046,443

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
CURRENT EXPENSE RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
004 000 041 308 80 00 00	UNRESERVED BEG BALANCE	767,532	767,532	850,896	852,450	930,279
TAXES						
004 000 041 317 36 00 00	REAL ESTATE EXCISE TAX	0	0	0	0	0
	TOTAL TAXES	0	0	0	0	0
MISCELLANEOUS REVENUE						
004 000 041 361 11 00 00	INVESTMENT INTEREST	1000	13,364	1000	7,829	1000
004 000 041 361 30 00 00	GAINS & LOSSES ON INVEST	0	0	0	0	0
004 000 041 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	1,000	13,364	1,000	7,829	1,000
	TOTAL ACTUAL REVENUES	1,000	13,364	1,000	7,829	1,000
NON REVENUES						
004 000 041 381 20 00 01	I/F LOAN PAYMENT	0	0	0	0	0
	TOTAL NON REVENUES	0	0	0	0	0
OTHER FINANCING SOURCES						
OPERATING TRANSFER IN						
004 000 041 397 10 00 20	TRANSFER FROM CE (REET)	70,000	70,000	70,000	70,000	70,000
	TOTAL OPERATING TRANSFERS	70,000	70,000	70,000	70,000	70,000
	TOTAL OTHER FINANCING SOURCES	70,000	70,000	70,000	70,000	70,000
	TOTAL ESTIMATED CITY RESOURCES	838,532	850,896	921,896	930,279	1,001,279
	GRAND TOTAL CURRENT EXPENSE RESERVE	838,532	850,896	921,896	930,279	1,001,279

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
EMPLOYEE BENEFITS RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
006 000 042 308 80 00 00	UNRESERVED BEG BALANCE	214,955	214,945	268,687	269,182	321,658
MISCELLANEOUS REVENUE						
006 000 042 361 11 00 00	INVESTMENT INTEREST	300	3,742	300	2,476	300
006 000 042 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		300	3,742	300	2,476	300
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
006 000 042 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
006 000 042 397 17 00 20	OP TRF 001	50,000	50,000	50,000	50,000	50,000
TOTAL OPERATING TRANSFERS IN		50,000	50,000	50,000	50,000	50,000
TOTAL OTHER FINANCING SOURCES		50,000	50,000	50,000	50,000	50,000
TOTAL ESTIMATED CITY RESOURCES		50,300	53,742	50,300	52,476	50,300
GRAND TOTAL EMPLOYEE BENEFITS RESERVE		265,255	268,687	318,987	321,658	371,958

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
COMMUNITY PROJECTS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
007 000 043 308 80 00 00	UNRESERVED BEG BALANCE	39,919	39,919	1,940	1,962	1,980
MISCELLANEOUS REVENUE						
007 000 043 361 11 00 00	INVESTMENT INTEREST	100	671	100	18	20
007 000 043 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
007 000 043 367 11 00 00	DONATIONS	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		100	671	100	18	20
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
007 000 043 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0
TOTAL ESTIMATED CITY RESOURCES		40,019	40,590	2,040	1,980	2,000
GRAND TOTAL COMMUNITY PROJECTS		40,019	40,590	2,040	1,980	2,000

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
NATIONAL NIGHT OUT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
010 000 066 308 80 00 00	UNRESERVED BEG BALANCE	3,396	3,396	3,113	3,119	3,112
MISCELLANEOUS REVENUE						
010 000 066 361 11 00 00	INVESTMENT INTEREST	0	57	0	28	0
010 000 066 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
010 000 066 367 11 00 00	DONATIONS	300	182	300	0	100
TOTAL MISCELLANEOUS REVENUES		300	239	300	28	100
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
010 000 066 397 10 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0
TOTAL ESTIMATED CITY RESOURCES		300	239	300	28	100
GRAND TOTAL NATIONAL NIGHT OUT FUND		3,696	3,635	3,413	3,147	3,212

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
VICTIM RIGHTS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
011 000 051 308 80 00 00	UNRESERVED BEG BALANCE	23,669	23,669	17,230	17,262	14,159
FINES & FORFEITS						
011 000 051 357 37 00 00	DEFERRED PROSECUTION	1000	195	1000	180	150
	TOTAL FINES & FORFEITS	1,000	195	1,000	180	150
MISCELLANEOUS REVENUES						
INTEREST EARNINGS						
011 000 051 361 11 00 00	INVESTMENT INTEREST	100	368	100	153	100
011 000 051 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL INTEREST EARNINGS	100	368	100	153	100
	TOTAL ACTUAL REVENUES	1,100	563	1,100	333	250
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
011 000 051 397 00 00 00	OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	24,769	24,232	18,330	17,594	14,409
	GRAND TOTAL VICTIMS RIGHTS FUND	24,769	24,232	18,330	17,594	14,409

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
VEHICLE / EQUIP REPLACEMENT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
016 000 220 308 80 0000	UNRESERVED BEG BALANCE	391,332	391,332	521,020	521,941	661,954
BUSINESS TAXES						
016 000 220 316 45 20 00	SEWER UTILITY TAX	84,000	86,677	84,000	97,952	100,000
016 000 220 316 45 30 00	SANITATION UTILITY TAX	72,000	72,890	72,000	79,612	80,000
	TOTAL BUSINESS TAXES	156,000	159,567	156,000	177,564	180,000
MISCELLANEOUS REVENUES						
016 000 220 361 11 00 00	INVESTMENT INTEREST	1,200	8,122	1,200	5,449	1,200
016 000 220 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	1,200	8,122	1,200	5,449	1,200
	TOTAL ACTUAL REVENUES	157,200	167,688	157,200	183,013	181,200
OTHER FINANCING SOURCES						
DISPOSITION OF FIXED ASSETS						
016 000 220 395 10 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
016 000 220 398 10 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITION OF FIXED ASSETS	0	0	0	0	0
OPERATING TRANSFERS IN						
016 000 220 397 00 10 00	OP TRF FR CE RESERVE/004	0	0	0	0	0
016 000 220 397 19 00 10	OP TRF FR CE/ 001	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	548,532	559,020	678,220	704,954	843,154
	GRAND TOTAL VEHICLE REPLACEMENT FUND	548,532	559,020	678,220	704,954	843,154

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
D.A.R.E. FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
017 000 063 308 00 00 00	EST. BEGINNING BALANCE	4,895	4,895	4,980	4,989	5,035
INTERGOVERNMENTAL REVENUES						
017 000 063 342 10 20 00	DARE PROGRAM FEE	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0
CHARGES FOR GOODS & SERVICES						
017 000 063 341 70 00 00	SALE OF MERCHANDISE	0	0	0	0	0
	TOTAL CHARGES FOR GOODS & SERVICES	0	0	0	0	0
MISCELLANEOUS REVENUES						
017 000 063 361 11 00 00	INVESTMENT INTEREST	0	85	0	46	0
017 000 063 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
017 000 063 367 11 00 00	D.A.R.E. DONATIONS	0	0	0	0	0
017 000 063 367 11 10 00	G.R.E.A.T. DONATIONS	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUES	0	85	0	46	0
	TOTAL ACTUAL REVENUES	0	85	0	46	0
	TOTAL ESTIMATED CITY REVENUES	4,895	4,980	4,980	5,035	5,035
	GRAND TOTAL D.A.R.E. FUND	4,895	4,980	4,980	5,035	5,035

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
1989 MIDTOWN HOUSING CDBG FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
037 000 170 308 80 00 00	UNRESERVED BEG BALANCE	0	0	0	0	0
MISCELLANEOUS REVENUE						
037 000 170 361 11 00 00	INVESTMENT INTEREST	0	0	0	0	0
037 000 170 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
037 000 170 369 90 10 00	LOAN PAYOFF	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	0	0	0	0	0
	TOTAL ACTUAL REVENUES	0	0	0	0	0
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
037 000 170 397 00 10 00	OP TRF FROM 001	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	0	0	0	0	0
	GRAND TOTAL 1989 MIDTOWN CDBG	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
RESCUE UNIT ONE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
102 000 081 308 80 00 00	UNRESERVED BEG BALANCE	11,292	11,292	12,976	12,999	9,527
INTERGOVERNMENTAL REVENUE						
STATE GRANTS						
102 000 081 334 01 30 00	WASHINGTON STATE PATRC	0	0	0	0	0
102 000 081 334 04 90 00	DEPT OF HEALTH	1200	1,266	1200	1,260	1200
	TOTAL STATE GRANTS	1,200	1,266	1,200	1,260	1,200
	TOTAL INTERGOVERNMENTAL REVENUES	1,200	1,266	1,200	1,260	1,200
MISCELLANEOUS REVENUES						
102 000 081 361 11 00 00	INVESTMENT INTEREST	0	217	0	129	0
102 000 081 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
102 000 081 367 11 00 00	DONATIONS	0	150	0	425	0
102 000 081 369 90 00 00	MISC REVENUE	0	50	0	0	0
	TOTAL MISCELLANEOUS REVENUES	0	417	0	554	0
	TOTAL ACTUAL REVENUES	1,200	1,683	1,200	1,814	1,200
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
102 000 081 397 22 00 10	OP TRF FR CE/FIRE DEPT	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	12,492	12,976	14,176	14,813	10,727
	GRAND TOTAL RESCUE UNIT ONE FUND	12,492	12,976	14,176	14,813	10,727

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
103 000 130 308 80 00 00	UNRESERVED BEG BALANCE	241,815	241,815	418,074	418,822	633,578
TAXES						
103 000 130 311 10 00 00	PROPERTY TAXES	513,550	550,640	513,550	522,612	523,872
103 000 130 319 16 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
	TOTAL TAXES	513,550	550,640	513,550	522,612	523,872
INTERGOVERNMENTAL REVENUE						
FEDERAL GRANTS						
103 000 130 333 20 20 00	FHWA/DOT Grant	0	0	0	44,283	0
103 000 130 333 20 21 00	Istea/Diagonal Street Project	0	0	258,530	47,144	2,044,234
	TOTAL FEDERAL GRANTS	0	0	258,530	91,428	2,044,234
STATE GRANTS						
103 000 130 311 10 00 00	SAFE ROUTES TO SCHOOL	0	0	0	0	0
103 000 130 334 03 80 00	TIB GRANT,	0	0	0	0	0
103 000 130 334 03 90 00	RTPO GRANT, STREET MGM	0	0	0	0	0
103 000 130 334 04 20 00	DEPT OF COMMERCE	0	0	0	0	0
	TOTAL STATE GRANTS	0	0	0	0	0
STATE ENTITLEMENTS						
103 000 130 336 00 87 00	MOTOR VEHICLE FUEL TAX	155,000	140,731	155,000	122,371	155,000
103 000 130 336 00 71 00	MULTI-MODAL DISTRIBUTION	7,500	21,144	7,500	20,171	7,500
	TOTAL STATE ENTITLEMENTS	162,500	161,875	162,500	142,542	162,500
INTERGOVERNMENTAL SERVICE REVENUE						
103 000 130 344 10 48 90	SOUTHWAY BRIDGE MAINT	0	13,675	0	1,822	0
	TOTAL INTERGOVERNMENTAL SERVICE REVENUE	0	13,675	0	1,822	0
TOTAL INTERGOVERNMENTAL REVENUE		162,500	175,550	421,030	235,792	2,206,734

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
MISCELLANEOUS REVENUE						
INTEREST REVENUE						
103 000 130 361 11 00 00	INVESTMENT INTEREST	300	2,338	300	2,391	300
103 000 130 361 20 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
103 000 130 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
103 000 130 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL INTEREST	300	2,338	300	2,391	300
INTERFUND REVENUES, MISC.						
103 000 130 362 00 00 50	SHOP RENT, SANITATION	20,000	20,000	20,000	20,000	20,000
103 000 130 362 00 00 00	RIGHT OF WAY LEASE	100	0	100	0	100
103 000 130 362 00 00 90	RENT, CLK. FREE PARKING	1,250	1,335	1,250	1,504	1,500
	TOTAL INTERFUND REVENUES	21,350	21,335	21,350	21,504	21,600
CONTRIBUTION & DONATIONS PRIVATE SOURCES						
103 000 130 368 10 00 00	PLANNING & DEVELOPMENT	0	0	0	0	0
	TTL PRIVATE CONTRIBUTION/DONATIONS	0	0	0	0	0
OTHER MISCELLANEOUS REVENUES						
103 000 130 369 90 00 00	OTHER MISC. REVENUE	0	1	0	0	0
103 000 130 398 10 10 00	AWC RETRO REBATE	0	0	0	6,029	0
103 000 130 369 90 20 00	STORMWATER REIMBURSE	0	0	0	0	0
	TOTAL OTHER MISC. REVENUES	0	1	0	6,029	0
	TOTAL MISCELLANEOUS REVENUES	21,650	23,675	21,650	29,924	21,900
	TOTAL ACTUAL REVENUES	697,700	749,865	956,230	788,329	2,752,506
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
103 000 130 391 50 42 00	PROCEEDS OF CAP LEASES	0	0	0	0	0
	TOTAL PROCEEDS OF LONG TERM DEBT	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
DISPOSITION OF FIXED ASSETS						
103 000 130 395 10 00 00	SALE OF FIXED ASSETS	0	15,550	0	0	0
103 000 130 398 00 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITION OF FIXED ASSETS	0	15,550	0	0	0
OPERATING TRANSFERS IN						
103 000 130 397 42 00 00	OP TRF FR 202/CAP IMP	0	0	0	0	0
103 000 130 397 42 00 30	OP TRF FR CE	0	0	0	0	0
103 000 130 397 42 00 31	OP TRF FROM CE RESERVE	0	0	0	0	0
103 000 130 397 42 00 40	OP TRF FR 106/VEHICLE	0	0	0	0	0
103 000 130 397 42 00 50	OP TRF FR 105	6,900	0	0	0	0
103 000 130 397 42 00 70	OP TRF FROM 104, TBD	319,400	268,000	1,041,099	800,106	913,154
103 000 130 397 42 00 60	OP TRF FR 037	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	326,300	268,000	1,041,099	800,106	913,154
TOTAL OTHER FINANCING SOURCES		326,300	283,550	1,041,099	800,106	913,154
TOTAL ESTIMATED CITY RESOURCES		1,265,815	1,275,230	2,415,403	2,007,256	4,299,237
NON REVENUES						
INTERFUND LOANS						
103 999 130 381 10 00 00	IF LOAN	0	0	0	0	0
	TOTAL I/F LOANS	0	0	0	0	0
	TOTAL NON REVENUES	0	0	0	0	0
GRAND TOTAL STREET FUND		1,265,815	1,275,230	2,415,403	2,007,256	4,299,237

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
TRANSPORTATION BENEFIT DISTRICT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
104 000 134 308 10 00 00	RESERVED BEG BALANCE	1,065,688	1,065,688	1,410,385	1,412,834	1,257,575
104 000 134 308 80 00 00	UNRESERVED BEG BALANCE	0	0	0	0	0
104 000 134 317 60 00 00	LICENSE TAB FEES	0	0	0	0	0
RETAIL SALES & USE TAX						
104 000 134 313 11 00 00	RETAIL SALES & USE TAX	500,000	589,401	500,000	630,058	600,000
	TOTAL RETAIL SALES & USE TAX	500,000	589,401	500,000	630,058	600,000
MISCELLANEOUS REVENUE						
104 000 134 361 11 00 00	INVESTMENT INTEREST	3,000	23,296	3,000	14,789	3,000
104 000 134 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	3,000	23,296	3,000	14,789	3,000
	TOTAL ACTUAL REVENUE	503,000	612,697	503,000	644,847	603,000
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
104 000 134 397 42 00 60	OPR TRF FR 103	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	503,000	612,697	503,000	644,847	603,000
	GRAND TOTAL TBD	1,568,688	1,678,385	1,913,385	2,057,681	1,860,575

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
STREET RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
105 000 133 308 80 00 00	UNRESERVED BEG BALANCE	47,969	47,969	42,493	48,893	69,341
MISCELLANEOUS REVENUE						
105 000 133 361 11 00 00	INVESTMENT INTEREST	200	835	200	449	200
105 000 133 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	200	835	200	449	200
	TOTAL ACTUAL REVENUE	200	835	200	449	200
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
105 000 133 397 42 00 32	OP TRF FRO 004	0	0	0	0	0
105 000 133 397 42 00 40	OP TRF FR 001	0	0	0	0	0
105 000 133 397 42 00 50	OPR TRF FR 103	0	0	20,000	20,000	20,000
	TOTAL OPERATING TRANSFERS IN	0	0	20,000	20,000	20,000
	TOTAL OTHER FINANCING SOURCES	0	0	20,000	20,000	20,000
	TOTAL ESTIMATED CITY RESOURCES	48,169	48,804	62,693	69,341	89,541
	GRAND TOTAL STREET RESERVE	48,169	48,804	62,693	69,341	89,541

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
DRUG ENFORCEMENT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
108 000 064 308 80 00 00	UNRESERVED BEG BALANCE	18,668	18,668	10,861	10,881	6,706
FEDERAL GRANTS - INDIRECT						
108 000 064 333 20 60 00	WASPC -Traffic Safety Grant	0	0	0	0	0
	TTL FEDERAL GRANTS - INDIRECT	0	0	0	0	0
FINES & FORFEITS						
108 000 064 357 37 00 00	DEFERRED PROSECUTION	1,000	175	1,000	0	0
	TOTAL FINES & FORFEITS	1,000	175	1,000	0	0
MISCELLANEOUS REVENUES						
108 000 064 361 11 00 00	INVESTMENT INTEREST	100	240	100	75	100
108 000 064 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
108 000 064 367 11 00 00	DONATIONS	0	0	0	0	0
108 000 064 369 00 00 00	OTHER MISC	0	0	0	0	0
108 000 064 369 30 00 00	CONFISCATED & FORFEITED	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUES	100	240	100	75	100
	TOTAL ACTUAL REVENUES	1,100	415	1,100	75	100
	TOTAL ESTIMATED CITY RESOURCES	19,768	19,084	11,961	10,956	6,806
NON REVENUES						
108 999 064 386 00 00 00	DUE TO STATE, SEIZURES	0	0	0	0	0
108 999 064 389 00 00 00	DUE TO OTHERS, SEIZURES	0	0	0	0	0
	TOTAL NON REVENUES	0	0	0	0	0
	GRAND TOTAL DRUG ENFORCEMENT FUND	19,768	19,084	11,961	10,956	6,806

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
AMBULANCE / EMS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
120 000 084 308 80 00 00	UNRESERVED BEG BALAN	271,175	271,175	441,473	442,251	716,339
TAXES						
PERSONAL PROPERTY TAXES						
120 000 084 311 10 00 00	PROP TAXES - EMS LEVY	635,766	631,095	685,766	677,008	788,167
	TOTAL TAXES	635,766	631,095	685,766	677,008	788,167
FEDERAL GRANTS						
120 000 084 331 93 04 43	HHS - CARES ACT STIM	0	0	0	17,874	0
	TTL FEDERAL GRANTS	0	0	0	17,874	0
INTERGOVERNMENTAL SERVICE REVENUE						
120 000 084 342 21 00 00	PORT OF WILMA	0	0	0	0	0
120 000 084 342 21 10 00	EMS SPECIAL SERVICES	0	0	0	1,550	0
	TOTAL INTERGOVERNMENTAL SERVICES	0	0	0	1,550	0
CHARGES FOR GOODS & SERVICES						
120 000 084 332 93 40 00	GEMT TRANSPORT FEES	178,000	359,039	85,000	212,912	85,000
120 000 084 342 60 00 00	TRANSPORT FEES	478,000	453,722	478,000	447,300	470,000
	TOTAL CHARGES FOR GOODS & SERVICES	656,000	812,762	563,000	660,212	555,000
MISCELLANEOUS REVENUE						
120 000 084 361 11 00 00	INVESTMENT INTEREST	800	5,612	1,500	4,468	1,500
120 000 084 361 20 00 00	PROPERTY TAX INTEREST	0	0	0	0	0
120 000 084 361 30 00 00	GAIN/LOSS ON INVESTMEI	0	0	0	0	0
120 000 084 361 90 00 00	OTHER INTEREST EARNIN	0	0	0	0	0
120 000 084 398 10 10 00	AWC RETRO REBATE	0	0	0	9,044	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
AMBULANCE / EMS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
120 000 084 398 00 00 00	SALE OF FIXED ASSETS	0	0	0	5,000	0
120 000 084 398 10 00 00	INSURANCE RECOVERIES	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES		800	5,612	1,500	18,512	1,500
TOTAL ACTUAL REVENUES		1,292,566	1,449,468	1,250,266	1,375,156	1,344,667
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
120 000 084 391 90 00 00	LOCAL LOAN PROCEEDS	0	0	0	0	0
TOTAL PROCEEDS LONG TERM DEBT		0	0	0	0	0
OPERATING TRANSFERS IN						
120 000 084 397 22 00 10	TRF FROM RSRV /121	0	0	0	0	0
120 000 084 397 22 00 20	OP TRF IN FROM 001	0	0	0	0	0
120 000 084 397 22 00 30	OP TRF FROM 002	0	0	0	0	0
TTL OPERATING TRANSFERS IN		0	0	0	0	0
TOTAL ESTIMATED CITY RESOURCES		1,563,741	1,720,644	1,691,739	1,817,407	2,061,006
NON REVENUES						
INTERFUND LOAN RECEIPTS						
120 999 084 381 10 00 00	INTERFUND LOAN RECEIVE	0	0	0	0	0
TTL INTERFUND LOAN RECEIPTS		0	0	0	0	0
GRAND TOTAL AMBULANCE / EMS		1,563,741	1,720,644	1,691,739	1,817,407	2,061,006

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
AMBULANCE / EMS RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
121 000 082 308 80 00 00	UNRESERVED BEG BALANCE	49,847	49,847	92,715	92,889	135,747
MISCELLANEOUS REVENUE						
121 000 082 361 11 00 00	INVESTMENT INTEREST	100	868	100	858	100
121 000 082 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUES	100	868	100	858	100
	TOTAL ACTUAL REVENUES	100	868	100	858	100
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
121 000 082 397 22 00 10	OP TRF FR 120	42,000	42,000	42,000	42,000	42,000
	TOTAL OPERATING TRANSFERS IN	42,000	42,000	42,000	42,000	42,000
	TOTAL OTHER FINANCING SOURCES	42,000	42,000	42,000	42,000	42,000
	TOTAL ESTIMATED CITY RESOURCES	91,947	92,715	134,815	135,747	177,847
	GRAND TOTAL EMS CAPITAL RESERVE	91,947	92,715	134,815	135,747	177,847

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
LODGING TAX FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
130 000 211 308 80 00 00	UNRESERVED BEG BALANCE	577,800	577,800	579,677	580,714	562,211
TAXES						
130 000 211 313 31 00 00	HOTEL/MOTEL TAX	90,000	87,515	90,000	66,209	90,000
	TOTAL TAXES	90,000	87,515	90,000	66,209	90,000
MISCELLANEOUS REVENUES						
130 000 211 361 11 00 00	INVESTMENT INTEREST	2,500	9,291	2,500	5,128	2,500
130 000 211 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUES	2,500	9,291	2,500	5,128	2,500
	TOTAL ACTUAL REVENUES	92,500	96,806	92,500	71,338	92,500
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
130 000 211 397 10 00 00	OP TRF IN	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	670,300	674,606	672,177	652,051	654,711
	GRAND TOTAL CONVENTION CENTER FUND	670,300	674,606	672,177	652,051	654,711

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
MUNICIPAL CAPITAL IMPROVEMENT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
306 000 240 308 10 00 00	RESERVED BEG BALANCE	0	0	0	0	0
306 000 240 308 80 00 00	UNRESERVED BEG BALANCE	419,492	419,492	493,101	493,985	577,298
	TOTAL BEGINNING BALANCE	419,492	419,492	493,101	493,985	577,298
	TAXES					
306 000 240 318 34 00 00	REAL ESTATE EXCISE TAX	65,000	65,838	60,000	78,548	65,000
	TOTAL TAXES	65,000	65,838	60,000	78,548	65,000
	MISCELLANEOUS REVENUES					
306 000 240 361 11 00 00	INVESTMENT INTEREST	800	7,770	800	4,766	800
306 000 240 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
306 000 240 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUES	800	7,770	800	4,766	800
	TOTAL ACTUAL REVENUES	65,800	73,609	60,800	83,314	65,800
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
306 000 240 397 10 00 10	TRANSFER IN FROM 001	0	0	0	0	0
	TTL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	485,292	493,101	553,901	577,298	643,098
	GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT	485,292	493,101	553,901	577,298	643,098

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SEWER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
400 000 140 308 80 00 00	UNRESERVED BEG BALANCE	703,608	703,608	826,703	829,174	871,105
CHARGES FOR GOODS & SERVICES						
400 000 140 343 50 01 00	CITY CHARGES	1,458,600	1,446,508	1,677,390	1,633,921	1,753,500
400 000 140 343 50 03 00	MISC CHARGES	6,000	3,387	6,000	208	6,000
400 000 140 343 50 05 00	MONTHLY TO PUD	600,000	568,959	600,000	619,084	600,000
	TOTAL CHARGES FOR GOODS & SERVICES	2,064,600	2,018,854	2,283,390	2,253,213	2,359,500
FINES & FORFEITS						
NON-COURT FINES & PENALTIES						
400 000 140 359 90 00 00	LATE CHARGES, PENALTIES	7,000	12,541	7,000	5,990	7,000
	TOTAL FINES & FORFEITS	7,000	12,541	7,000	5,990	7,000
MISCELLANEOUS REVENUES						
400 000 140 361 11 00 00	INVESTMENT INTEREST	3,000	13,365	3,000	8,647	3,000
400 000 140 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
400 000 140 369 91 00 00	OTHER MISC REVENUE	0	0	0	0	0
400 000 140 398 10 10 00	AWC RTR REBATE	0	0	0	10,551	0
	TOTAL MISCELLANEOUS REVENUE	3,000	13,365	3,000	19,198	3,000
	TOTAL ACTUAL REVENUES	2,074,600	2,044,760	2,293,390	2,278,401	2,369,500
OTHER FINANCING SOURCES						
DISPOSITION OF FIXED ASSETS						
400 000 140 395 10 00 00	SALE OF FIXED ASSETS	750	750	0	0	0
400 000 140 398 00 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITION OF FIXED ASSETS	750	750	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SEWER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
OPERATING TRANSFERS IN						
400 000 140 397 35 00 12	OP TRF FR 401/EQUIP RSRV	48,000	38,500	0	0	0
400 000 140 397 35 00 13	OP TRF 402/LAND PURCH	0	0	0	0	0
400 000 140 397 35 00 14	OP TRF 404/SEWER RSRV	0	0	0	0	0
400 000 140 397 35 00 20	OP TRF 402/LINE REPAIR	0	0	0	0	0
400 000 140 397 35 00 30	OP TRF 403/CAP RPLCMNT	0	0	0	0	0
400 000 141 397 35 00 50	OP TRF FROM 405	0	0	0	0	0
TOTAL OPERATING TRANSFERS IN		48,000	38,500	0	0	0
TOTAL OTHER FINANCING SOURCES		48,750	39,250	0	0	0
TOTAL ESTIMATED CITY RESOURCES		2,826,958	2,787,617	3,120,093	3,107,575	3,240,605
NON REVENUES						
400 999 140 381 10 01 00	I/F LOAN - 402 LINE RSRV	0	0	0	0	0
400 999 140 385 00 00 00	SEWER LINE ASSESSMENT	0	0	0	0	0
TOTAL NON REVENUES		0	0	0	0	0
GRAND TOTAL SEWER O & M FUND		2,826,958	2,787,617	3,120,093	3,107,575	3,240,605

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SEWER EQUIPMENT RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
401 000 141 308 80 00 00	UNRESERVED BEG BALANCE	133,579	133,579	117,405	117,615	138,696
MISCELLANEOUS REVENUE						
401 000 141 361 11 00 00	INVESTMENT INTEREST	450	2,326	450	1,082	450
401 000 141 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	450	2,326	450	1,082	450
	TOTAL ACTUAL REVENUE	450	2,326	450	1,082	450
OTHER FINANCING SOURCES						
DISPOSITION OF FIXED ASSETS						
401 000 141 398 00 00 00	SALE OF FIXED ASSETS	0	0	0	0	0
	TTL DISPOSITION FIXED ASSETS	0	0	0	0	0
OPERATING TRANSFERS IN						
401 000 141 397 35 00 30	OP TRF FROM 400	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	20,000	20,000	20,000	20,000	20,000
	TOTAL OTHER FINANCING SOURCES	20,000	20,000	20,000	20,000	20,000
	TOTAL ESTIMATED CITY RESOURCES	154,029	155,905	137,855	138,696	159,146
	GRAND TOTAL SEWER EQUIP RESERVE	154,029	155,905	137,855	138,696	159,146

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SEWER LINE RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
402 000 142 308 80 00 00	UNRESERVED BEG BALANCE	577,421	577,421	607,475	608,580	634,165
MISCELLANEOUS REVENUE						
402 000 142 361 11 00 00	INVESTMENT INTEREST	2,500	10,054	2,500	5,586	2,500
402 000 142 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
402 000 142 361 40 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	2,500	10,054	2,500	5,586	2,500
	TOTAL ACTUAL REVENUES	2,500	10,054	2,500	5,586	2,500
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
402 000 142 397 35 00 10	OP TRF FROM 400	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	20,000	20,000	20,000	20,000	20,000
	TOTAL OTHER FINANCING SOURCES	20,000	20,000	20,000	20,000	20,000
NON REVENUES						
INTERFUND LOAN RECEIPTS						
402 999 142 381 10 00 00	INTERFUND LOAN RECEIVED	0	0	0	0	0
402 999 142 381 20 00 00	IF LOAN PAYMENT RECEIVED	0	0	0	0	0
	TTL INTERFUND LOAN RECEIPTS	0	0	0	0	0
	TOTAL NON REVENUES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	599,921	607,475	629,975	634,165	656,665
	GRAND TOTAL SEWER LINE RESERVE	599,921	607,475	629,975	634,165	656,665

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SEWER CAPITAL REPLACEMENT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
403 000 143 308 80 00 00	UNRESERVED BEG BALANCE	144,995	144,995	167,519	167,826	189,369
MISCELLANEOUS REVENUE						
403 000 143 361 11 00 00	INVESTMENT INTEREST	300	2,525	300	1,542	300
403 000 143 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	300	2,525	300	1,542	300
	TOTAL ACTUAL REVENUES	300	2,525	300	1,542	300
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
403 000 143 397 35 00 20	OP TRF FROM 400	20,000	20,000	20,000	20,000	20,000
	TOTAL OPERATING TRANSFER IN	20,000	20,000	20,000	20,000	20,000
	TOTAL OTHER FINANCING SOURCES	20,000	20,000	20,000	20,000	20,000
	TOTAL ESTIMATED CITY RESOURCES	165,295	167,519	187,819	189,369	209,669
	GRAND TTL SEWER CAPITAL REPLACEMENT FUND	165,295	167,519	187,819	189,369	209,669

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SEWER RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
404 000 144 308 80 00 00	UNRESERVED BEG BALANC	134,203	134,203	141,565	141,822	150,149
MISCELLANEOUS REVENUE						
404 000 144 361 11 00 00	INVESTMENT INTEREST	600	2,362	600	1,326	600
404 000 144 361 30 00 00	GAIN/LOSS ON IVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	600	2,362	600	1,326	600
404 000 144 367 00 00 00	CONTRIBUTED CAPITAL	0	5,000	0	7,000	0
	TOTAL	0	5,000	0	7,000	0
TOTAL ACTUAL REVENUES		600	7,362	600	8,326	600
NON REVENUES						
OTHER INCREASES IN NET CASH & INVESTMENTS						
404 999 144 388 80 00 00	PRIOR YEAR CORRECTIONS	0	0	0	0	0
	TTL OTHER INCREASES IN NET CASH & INVESTMENTS	0	0	0	0	0
	TOTAL NON REVENUES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	0	0	0	0	0
	GRAND TOTAL SEWER RESERVE	134,803	141,565	142,165	150,149	150,749
		134,803	141,565	142,165	150,149	150,749

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SEWER CONSTRUCTION FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
405 000 145 308 10 00 00	RESERVED BEG BALANCE	103,387	103,387	105,187	105,377	106,344
405 000 145 308 80 00 00	UNRESERVED BEG BALANCE					
MISCELLANEOUS REVENUE						
405 000 145 361 11 00 00	INVESTMENT INTEREST	200	1,800	200	967	200
405 000 145 361 30 00 00	GAIN/LOSS ON IVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	200	1,800	200	967	200
	TOTAL ACTUAL REVENUES	200	1,800	200	967	200
NON-REVENUES						
PROCEEDS OF LONG TERM DEBT						
405 000 145 391 20 00 00	REVENUE BOND PROCEEDS	0	0	0	0	0
405 000 145 391 80 00 00	PWTF LOAN PROCEEDS	0	0	0	0	0
405 000 145 391 80 10 00	SRF LOAN PROCEEDS	0	0	0	0	0
	TOTAL PROCEEDS OF LONG TERM DEBT	0	0	0	0	0
	TOTAL NON REVENUES	0	0	0	0	0
TOTAL ESTIMATED CITY RESOURCES		103,587	105,187	105,387	106,344	106,544
GRAND TOTAL SEWER RESERVE		103,587	105,187	105,387	106,344	106,544

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
REVENUE BOND DEBT SERVICE - SEWER
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
406 000 146 308 10 00 00	RESERVED BEG BALANCE	345,000	345,000	345,000	345,000	345,000
406 000 146 308 80 00 00	UNRESERVED BEG BALANCE	20,025	20,025	26,272	26,582	35,010
	TOTAL BEGINNING BALANCE	365,025	365,025	371,272	371,582	380,010
	MISCELLANEOUS REVENUE					
406 000 146 361 11 00 00	INVESTMENT INTEREST	3,000	2,987	3,000	1,419	3,000
406 000 146 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	3,000	2,987	3,000	1,419	3,000
	TOTAL ACTUAL REVENUE	3,000	2,987	3,000	1,419	3,000
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
406 000 146 397 35 00 10	OP TRF 405, BOND RESERVE	0	0	0	0	0
406 000 146 397 35 00 40	OP TRF 400, DEBT SERVICE	347,000	347,000	347,000	347,000	347,000
	TOTAL OPERATING TRANSFER IN	347,000	347,000	347,000	347,000	347,000
	TOTAL OTHER FINANCING SOURCES	347,000	347,000	347,000	347,000	347,000
	TOTAL ESTIMATED CITY RESOURCES	715,025	715,013	721,272	720,002	730,010
	GRAND TOTAL REVENUE BOND	715,025	715,013	721,272	720,002	730,010

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
PUBLIC WORKS TRUST FUND LOAN - SEWER
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
407 000 147 308 80 00 00	UNRESERVED BEG BALAN	3,990	3,990	4,205	4,213	5,272
MISCELLANEOUS REVENUE						
407 000 147 361 11 00 00	INVESTMENT INTEREST	0	71	0	41	0
407 000 147 361 30 00 00	GAIN/LOSS ON INVESTMEN	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		0	71	0	41	0
TOTAL ACTUAL REVENUE		0	71	0	41	0
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
407 000 147 397 35 00 41	OP TRF 400	370,000	370,000	370,000	370,000	370,000
TOTAL OPERATING TRANSFER IN		370,000	370,000	370,000	370,000	370,000
TOTAL OTHER FINANCING SOURCES		370,000	370,000	370,000	370,000	370,000
TOTAL ESTIMATED CITY RESOURCES		373,990	374,061	374,205	374,254	375,272
GRAND TOTAL PUBLIC WORKS TRUST FUND LOAN		373,990	374,061	374,205	374,254	375,272

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SRF LOAN FUND - SEWER
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
408 000 148 308 10 00 00	RESERVED BEG BALANCE	82,600	82,600	82,600	82,600	82,600
408 000 148 308 80 00 00	UNRESERVED BEG BALANCE	5,304	5,304	6,699	6,878	7,714
	TOTAL BEGINNING BALANCE	87,904	87,904	89,299	89,478	90,314
	MISCELLANEOUS REVENUE					
408 000 148 361 11 00 00	INVESTMENT INTEREST	400	1,304	400	745	400
408 000 148 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	400	1,304	400	745	400
	TOTAL ACTUAL REVENUE	400	1,304	400	745	400
	OTHER FINANCING SOURCES					
	OPERATING TRANSFERS IN					
408 000 148 397 35 00 43	OP TRF FR 400/ L9700039	0	0	0	0	0
408 000 148 397 35 00 44	OP TRF FR 400/ L1200009	44,100	44,100	44,100	44,100	44,100
	TOTAL OPERATING TRANSFER IN	44,100	44,100	44,100	44,100	44,100
	TOTAL OTHER FINANCING SOURCES	44,100	44,100	44,100	44,100	44,100
	TOTAL ESTIMATED CITY RESOURCES	132,404	133,307	133,799	134,323	134,814
	GRAND TOTAL SRF LOAN FUND	132,404	133,307	133,799	134,323	134,814

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
STORMWATER OPERATION / MAINTENANCE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
409 000 049 308 80 00 00	UNRESERVED BEG BALANCE	45,827	45,827	38,800	39,467	67,729
STATE GRANTS FUNDS						
409 000 049 334 03 10 00	DOE GRANT	0	0	521,390	0	521,390
	TOTAL GRANTS	0	0	521,390	0	521,390
CHARGES FOR GOODS & SERVICES						
409 000 049 343 10 10 00	CITY CHARGES	362,500	359,245	362,500	358,747	362,500
	TOTAL CHARGES FOR GOODS & SERVICES	362,500	359,245	362,500	358,747	362,500
FINES & FORFEITS						
NON-COURT FINES & PENALTIES						
409 000 049 359 90 00 00	LATE CHARGES, PENALTIES	8,000	12,541	8,000	5,990	8,000
	TOTAL FINES & FORFEITS	8,000	12,541	8,000	5,990	8,000
MISCELLANEOUS REVENUES						
409 000 049 361 11 00 00	INVESTMENT INTEREST	200	941	200	709	200
409 000 049 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
409 000 049 369 90 00 00	OTHER MISC REVENUE	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	200	941	200	709	200
	TOTAL ACTUAL REVENUES	370,700	372,727	892,090	365,446	892,090
OTHER FINANCING SOURCES						
OPERATING TRANSFERS IN						
409 000 049 397 35 00 10	OP TRF IN FROM 001	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	416,527	418,554	930,890	404,913	959,819

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
STORMWATER OPERATION / MAINTENANCE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
NON REVENUES						
INTERFUND LOAN RECEIPTS						
409 999 049 381 20 00 00	I/F LOAN FROM 001/CE	0	0	0	0	0
TTL INTERFUND LOAN RECEIPTS		0	0	0	0	0
AGENCY DEPOSITS						
409 999 049 386 00 00 00	DUE TO DOR, EXCISE TAXES	0	0	0	0	0
TOTAL AGENCY DEPOSITS		0	0	0	0	0
OTHER NON-REVENUES						
409 000 049 341 43 00 00	REIMBURSE FR INTERLOCAL	60,000	43,939	60,000	75,149	60,000
409 000 049 389 10 00 00	CAPITAL GRANT MATCH	0	0	0	0	0
TOTAL OTHER NON REVENUES		60,000	43,939	60,000	75,149	60,000
TOTAL NON REVENUES		60,000	43,939	60,000	75,149	60,000
GRAND TOTAL STORMWATER O & M FUND		476,527	462,493	990,890	480,062	1,019,819

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SANITATION OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
410 000 150 308 80 00 00	UNRESERVED BEG BALANCE	187,955	187,955	235,035	236,092	372,923
CHARGES FOR GOODS & SERVICES						
410 000 150 343 70 01 00	CITY CHARGES	1,191,800	1,214,879	1,310,980	1,327,603	1,376,529
410 000 150 343 70 03 00	SALE OF RECYCLABLES	2,500	1,327	1,000	1,679	1,000
	TOTAL CHARGES FOR GOODS & SERVICES	1,194,300	1,216,206	1,311,980	1,329,282	1,377,529
FINES & FORFEITS						
NON-COURT FINES & PENALTIES						
410 000 150 359 90 00 00	LATE CHARGES, PENALTIES	8,000	12,541	8,000	5,990	8,000
	TOTAL FINES & FORFEITS	6,000	12,541	6,000	5,990	8,000
MISCELLANEOUS REVENUES						
410 000 150 361 11 00 00	INVESTMENT INTEREST	400	4,545	400	2,965	400
410 000 150 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
410 000 150 369 90 00 00	OTHER MISC REVENUE	0	0	0	0	0
410 000 150 398 10 10 00	AWC RETRO REBATE	0	0	0	9,044	0
	TOTAL MISCELLANEOUS REVENUE	400	4,545	400	12,009	400
	TOTAL ACTUAL REVENUES	1,200,700	1,233,292	1,318,380	1,347,281	1,385,929
OTHER FINANCING SOURCES						
PROCEEDS OF LONG TERM DEBT						
410 000 150 391 50 00 00	CAPTIAL LEASE - PROCEEDS	0	0	0	0	0
410 000 150 391 90 00 00	LOCAL Loan Proceeds	0	0	0	0	0
	TOTAL PROCEEDS OF LT DEBT	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SANITATION OPERATIONS / MAINTENANCE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
DISPOSITION OF FIXED ASSETS						
410 000 150 395 10 00 00	SALE OF FIXED ASSETS	1,000	1,000	0	0	0
410 000 150 398 00 00 00	INSURANCE RECOVERIES	0	0	0	0	0
	TOTAL DISPOSITION OF FIXED ASSETS	1,000	1,000	0	0	0
OPERATING TRANSFERS IN						
410 000 150 397 00 00 00	OP TRF IN FROM 411	0	0	0	0	0
410 000 150 397 37 00 50	OP TRF FROM 016	0	0	0	0	0
	TOTAL OPERATING TRANSFERS IN	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES	1,000	1,000	0	0	0
	TOTAL ESTIMATED CITY RESOURCES	1,389,655	1,422,247	1,553,415	1,583,372	1,758,852
NON REVENUES						
I/F LOAN						
410 999 150 381 20 00 10	INTERFUND LOAN	0	0	0	0	0
	TOTAL I/F LOANS	0	0	0	0	0
AGENCY DEPOSITS						
410 999 150 389 30 00 00	DUE TO DOR, EXCISE TAXES	43,500	42,721	50,500	46,753	45,000
	TOTAL AGENCY DEPOSITS	41,001	42,721	41,001	46,753	45,000
	TOTAL NON REVENUES	41,001	42,721	41,001	46,753	45,000
	GRAND TOTAL SANITATION O & M FUND	1,430,656	1,464,968	1,594,416	1,630,125	1,803,852

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
SANITATION EQUIPMENT RESERVE
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
411 000 151 308 00 00 00	EST BEGINNING BALANCE	51,097	51,098	71,987	72,121	122,789
MISCELLANEOUS REVENUE						
411 000 151 361 11 00 00	INVESTMENT INTEREST	100	890	100	668	100
411 000 151 361 30 00 00	GAIN/LOSS ON INVESTMENT	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	100	890	100	668	100
	TOTAL ACTUAL REVENUE	100	890	100	668	100
OTHER FINANCING SOURCES						
DISPOSITION OF FIXED ASSETS						
411 000 151 395 10 00 00	SALES OF FIXED ASSETS	0	0	0	0	0
	TTL DISPOSITION OF FIXED ASSETS	0	0	0	0	0
OPERATING TRANSFERS IN						
411 000 151 397 37 00 10	OP TRF IN/ 410	20,000	20,000	50,000	50,000	50,000
	TOTAL OPERATING TRANSFERS IN	20,000	20,000	50,000	50,000	50,000
	TOTAL OTHER FINANCING SOURCES	20,000	20,000	50,000	50,000	50,000
	TOTAL ESTIMATED CITY RESOURCES	71,197	71,987	122,087	122,789	172,889
	GRAND TOTAL SANITATION EQUIP RESERVE	71,197	71,987	122,087	122,789	172,889

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
635 000 260 308 00 00 00	EST BEGINNING BALANCE		(5,230)	0	(3,611)	0
NON REVENUES						
AGENCY DEPOSITS						
635 999 260 386 01 00 00	DUE TO ST, BLDG PERMIT	0	874	0	1,671	0
635 999 260 386 10 00 00	DUE TO ASOTIN CO, CRIME VICT	0	1,118	0	857	0
635 999 260 386 20 02 00	DISTRACTED DRIVING	0	0	0	3	0
635 999 260 386 83 00 00	TRAUMA CARE	0	1,242	0	582	0
635 999 260 386 83 31 00	AUTO THEFT PREVENTION	0	2,487	0	1,167	0
635 999 260 386 83 32 00	TRAUMATIC BRAIN INJURY	0	441	0	417	0
635 999 260 386 88 00 00	PSEA 3	0	594	0	168	0
635 999 260 386 89 09 00	CRIME LAB- ST PATROL	0	876	0	586	0
635 999 260 386 89 12 00	ACCESSIBLE COMMUNITIES	0	0	0	0	0
635 999 260 386 89 13 00	MULTIMODAL TRANSPORTATION	0	0	0	0	0
635 999 260 386 89 14 00	HIWAY SAFETY ACCOUNT	0	690	0	455	0
635 999 260 386 89 15 00	CRIME LAB - BREATH	0	154	0	103	0
635 999 260 386 91 00 00	PUBLIC SAFETY & EDUCATION	0	18,994	0	10,415	0
635 999 260 386 91 01 00	LITTER CONTROL	0	0	0	0	0
635 999 260 386 92 00 00	PUBLIC SAFETY & ED ASSESS	0	10,721	0	6,231	0
635 999 260 386 96 01 00	ST PATROL BREATH TEST PRG	0	6	0	4	0
635 999 260 386 96 03 00	ST PATROL HIWAY ACCOUNT	0	0	0	0	0
635 999 260 386 97 00 00	JUDICIAL INFO SYSTEM	0	5,531	0	2,739	0
635 999 260 386 99 00 00	SCHOOL ZONE SAFETY	0	233	0	55	0
635 999 260 386 15 00 00	LAW LIBRARY	0	0	0	0	0
	TOTAL AGENCY DEPOSITS	0	43,962	0	25,452	0
OTHER NON REVENUES						
635 999 260 386 51 00 00	TEMP CHANGE FUND	0	0	0	0	0
	TOTAL OTHER NON REVENUES	0	0	0	0	0
	TOTAL NON REVENUES	0	43,962	0	25,452	0
	GRAND TOTAL AGENCY DEPOSITS	0	38,732	0	21,841	0

CITY OF CLARKSTON
2021 FINAL BUDGET - REVENUES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
TOTAL REVENUES - ALL FUNDS		19,811,555	20,669,211	23,087,644	23,621,296	26,851,071

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
GENERAL GOVERNMENTAL SERVICES						
LEGISLATIVE						
PUBLICATION SERVICES						
001 000 010 511 30 31 30	CODIFICATION	3,500	2,408	3,500	1,295	3,500
001 000 010 511 30 41 80	ADVERTISING, LEGAL PUB.	800	748	800	285	800
	TOTAL PUBLICATION SERVICES	4,300	3,157	4,300	1,580	4,300
SALARIES & WAGES						
001 000 010 511 60 10 00	COUNCIL SALARY	21,000	21,000	21,000	21,000	21,000
	TOTAL SALARIES & WAGES	21,000	21,000	21,000	21,000	21,000
PERSONNEL BENEFITS						
001 000 010 511 60 21 00	FICA/MED AID	1,650	1,607	1,650	1,638	1,650
001 000 010 511 60 24 00	INDUSTRIAL INSURANCE	200	161	200	145	200
001 000 010 511 60 26 40	LIFE INSURANCE	800	749	800	764	800
	TOTAL PERSONNEL BENEFITS	2,650	2,517	2,650	2,548	2,650
SUPPLIES						
001 000 010 511 60 31 10	OFFICE SUPPLIES	500	351	500	590	500
	TOTAL SUPPLIES	500	351	500	590	500
OTHER SERVICES & CHARGES						
001 000 010 511 60 41 90	OTHER PROFESSIONAL SVCS	0	0	0	0	0
001 000 010 511 60 43 00	TRAVEL, MEALS, LODGING	1,500	0	1,500	0	1,500
001 000 010 511 60 49 40	MEETING REGISTRATION	1,000	0	1,000	19	1,000
	TOTAL OTHER SERVICES & CHARGES	2,500	0	2,500	19	2,500
	TOTAL LEGISLATIVE	30,950	27,025	30,950	25,737	30,950

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
JUDICIAL						
OTHER SERVICES & CHARGES						
001 000 020 512 50 49 21	JURY FEES	500	2,171	500	1,830	500
TOTAL OTHER SERVICES & CHARGES		500	2,171	500	1,830	500
INTERGOVERNMENTAL SERVICES						
001 000 020 512 50 51 00	MUNICIPAL COURT, COUNTY	80,000	89,160	85,000	63,067	85,000
TOTAL INTERGOVERNMENTAL SERVICES		80,000	89,160	85,000	63,067	85,000
TOTAL JUDICIAL		80,500	91,331	85,500	64,897	85,500

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
EXECUTIVE						
SALARIES& WAGES						
001 000 030 513 10 10 00	MAYOR	7,200	7,800	14,400	14,400	14,400
	TOTAL SALARIES & WAGES	7,200	7,800	14,400	14,400	14,400
PERSONNEL BENEFITS						
001 000 030 513 10 21 00	FICA/MED AID	550	597	1,100	1,123	1,200
001 000 030 513 10 24 00	INDUSTRIAL INSURANCE	60	46	120	42	120
001 000 030 513 10 26 40	LIFE INSURANCE	110	76	110	39	110
	TOTAL PERSONNEL BENEFITS	720	719	1,330	1,203	1,430
SUPPLIES						
001 000 030 513 10 31 10	OFFICE SUPPLIES	100	85	100	86	100
	TOTAL SUPPLIES	100	85	100	86	100
OTHER SERVICES & CHARGES						
001 000 030 513 10 42 10	TELEPHONES	700	617	700	618	700
001 000 030 513 10 43 00	TRAVEL, LODGING, MEALS	1,000	0	1,000	0	1,000
001 000 030 513 10 49 11	AWC MEMBERSHIP	4,700	4,706	4,776	4,776	4,776
001 000 030 513 10 49 40	REGISTRATION, TUITION	500	500	500	0	500
	TOTAL OTHER SERVICES & CHARGES	6,900	5,823	6,976	5,394	6,976
	TOTAL EXECUTIVE	14,920	14,426	22,806	21,083	22,906

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
FINANCE & RECORDS						
SALARIES & WAGES						
001 000 040 514 20 10 00	GENERAL ADMINISTRATION	49,750	48,344	49,750	50,716	52,150
	TOTAL SALARIES & WAGES	49,750	48,344	49,750	50,716	52,150
PERSONNEL BENEFITS						
001 000 040 514 20 21 00	FICA/MED AID/ VEBA	3,950	3,729	3,950	3,539	3,950
001 000 040 514 20 22 00	RETIREMENT	6,350	6,192	6,350	6,463	6,350
001 000 040 514 20 23 00	UNEMPLOYMENT COMP	0	0	0	0	0
001 000 040 514 20 24 00	INDUSTRIAL INSURANCE	250	188	250	163	250
001 000 040 514 20 26 10	HEALTH INS	16,750	12,789	16,750	14,341	16,750
001 000 040 514 20 26 20	DENTAL	525	518	525	531	525
001 000 040 514 20 26 30	VISION INSURANCE	175	196	200	225	200
001 000 040 514 20 26 40	LIFE INSURANCE	130	120	130	(54)	130
001 000 040 514 20 27 00	CLOTHING ALLOWANCE	750	750	750	750	750
	TOTAL PERSONNEL BENEFITS	28,880	24,481	28,905	25,958	28,905
SUPPLIES						
001 000 040 514 20 31 10	OFFICE SUPPLIES	4,000	1,898	4,000	1,938	4,000
001 000 040 514 20 31 20	RECEIPTS, FORMS, CHECKS	1,500	1,099	1,500	950	1,500
001 000 040 514 20 31 30	PUBLICATIONS	100	0	100	0	100
001 000 040 514 20 31 50	MAINTENANCE SUPPLIES	800	109	800	0	800
001 000 040 514 20 31 60	OPERATING SUPPLIES	1,000	971	1,000	787	1,000
001 000 040 514 20 35 00	SMALL TOOLS, MINOR EQUIP	4,500	2,155	4,500	16	6,000
	TOTAL SUPPLIES	11,900	6,232	11,900	3,691	13,400
OTHER SERVICES & CHARGES						
001 000 040 514 20 41 40	CLEANING & MAINTENANCE	10,500	11,432	11,500	9,021	12,500
001 000 040 514 20 41 70	MEDICAL SERVICES, DRUG TEST	100	0	100	0	100
001 000 040 514 20 41 80	ADVERTISING	200	249	200	311	200
001 000 040 514 20 43 00	TRAVEL, LODGING, MEALS	4,000	2,116	4,000	171	4,000
001 000 040 514 20 47 10	ELECTRICITY, GAS	7,500	5,773	7,500	5,557	7,500
001 000 040 514 20 47 20	WATER	400	376	575	366	575
001 000 040 514 20 47 32	STORMWATER	260	311	315	311	315
001 000 040 514 20 48 10	BUILDING MAINTENANCE	2,500	3,051	6,000	6,684	6,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
001 000 040 514 20 48 30	EQUIPMENT REPAIR & MAINT	6,000	7,361	6,750	6,815	7,500
001 000 040 514 20 49 10	DUES, SUBSCRIPTIONS	550	498	550	564	550
001 000 040 514 20 49 40	REGISTRATION, TUITION	1,500	675	1,500	195	1,500
	TOTAL OTHER SERVICES & CHARGES	33,510	31,841	38,990	29,995	40,740
	FINANCIAL SERVICES					
001 000 040 514 20 49 30	BANK FEES	3,000	2,712	3,000	1,476	3,000
001 000 040 514 23 41 90	FINANCIAL CONSULTANT	5,000	481	5,000	0	5,000
001 000 040 514 23 51 30	STATE AUDITOR EXAM	15,000	10,397	0	1,536	0
	TOTAL FINANCIAL SERVICES	23,000	13,591	8,000	3,011	8,000
	ELECTION SERVICES					
001 000 040 514 40 51 00	ELECTION EXPENSES	2,500	2,596	2,500	0	2,500
	TOTAL	2,500	2,596	2,500	0	2,500
	RISK MANAGEMENT					
001 000 040 514 78 49 00	JUDGEMENTS & DAMAGES	0	0	0	0	0
	TOTAL RISK MANAGEMENT	0	0	0	0	0
	OTHER ADMIN SVCS, LICENSING					
001 000 040 514 81 31 20	LICENSES, PERMITS	1,000	558	1,000	216	1,000
	TOTAL OTHER ADMIN SVCS, LICENSING	1,000	558	1,000	216	1,000
	CAPITAL OUTLAY					
001 000 040 594 14 61 00	LAND ACQUISITION	0	0	0	0	0
001 000 040 594 14 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 040 594 14 63 00	OTHER IMP., REAL PROP	0	0	0	0	0
001 000 040 594 14 64 20	OFFICE EQUIPMENT	0	0	0	0	0
001 000 040 594 14 64 30	OFFICE FURNITURE	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL FINANCE & RECORDS		150,540	127,643	141,045	113,588	146,695

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
LEGAL						
SUPPLIES						
001 000 050 515 41 31 10	OFFICE SUPPLIES	100	172	200	109	200
001 000 050 515 41 31 20	FORMS, RECEIPTS	0	0	0	0	0
	TOTAL SUPPLIES	100	172	200	109	200
OTHER SERVICES & CHARGES						
001 000 050 515 41 41 21	ARBITRATION	0	0	0	0	0
001 000 050 515 41 41 50	CITY ATTORNEY, CONTRACT	98,600	98,600	101,500	101,500	102,700
001 000 050 515 45 41 52	SPECIAL LEGAL SERVICES	10,000	12,159	10,000	0	10,000
001 000 050 515 41 41 53	VICTIM/WITNESS COORDINATOR	15,000	15,000	15,000	14,178	15,000
001 000 050 515 41 41 60	MESSENGER SERVICE	360	360	360	390	360
001 000 050 515 41 43 00	TRAVEL, MEALS, LODGING	1,000	0	1,000	0	1,000
001 000 050 515 41 49 40	REGISTRATION, TUITION	500	0	500	35	500
001 000 050 515 41 49 20	FILING, RECORDING, WITNESS	0	20	0	0	0
	TOTAL OTHER SERVICES & CHARGES, CIVIL	125,460	126,139	128,360	116,103	129,560
INDIGENT DEFENSE SERVICES						
001 000 050 515 93 41 50	PUBLIC DEFENDER CONTRACT	54,900	54,900	54,900	56,400	57,000
001 000 050 515 93 41 51	CONFLICT PUBLIC DEFENDER	12,000	35,837	12,000	14,403	12,000
001 000 050 515 93 49 20	FILING, RECORDING, WITNESS FE	0	0	0	0	0
001 000 050 515 93 41 90	INDIGENT DEFENSE, OTHER EXP	500	1,500	1,000	0	1,000
	TOTAL INDIGENT DEFENSE SERVICES	67,400	92,237	67,900	70,803	70,000
	TOTAL LEGAL	192,960	218,548	196,460	187,015	199,760

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
EMPLOYEE BENEFIT PROGRAMS (WELLNESS)						
SUPPLIES						
001 000 057 517 90 31 10	OFFICE SUPPLIES	100	0	100	0	100
001 000 057 517 90 31 20	RECEIPTS, FORMS, CHECKS	200	0	200	0	200
001 000 057 517 90 31 60	OPERATING SUPPLIES	400	0	400	0	400
	TOTAL SUPPLIES	700	0	700	0	700
OTHER SERVICES & CHARGES						
001 000 057 517 90 41 90	OTHER PROFESSIONAL SVCS	0	0	0	0	0
001 000 057 517 90 43 00	TRAVEL, LODGING, MEALS	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	0
	TOTAL PERSONNEL	700	0	700	0	700

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
OTHER GEN GOVERNMENTAL SERVICES						
OTHER SERVICES & CHARGES						
001 000 059 517 60 41 91	WORKER'S COMP MGMT	7,500	5,877	7,500	5,221	7,500
001 000 059 518 10 41 20	MANAGEMENT CONSULTING	9,000	14,746	9,000	12,030	9,000
001 000 059 518 10 41 80	ADVERTISING	200	0	200	0	200
001 000 059 518 30 46 00	INSURANCE, PROPERTY	19,000	14,737	19,000	16,134	19,000
001 000 059 518 90 46 00	INSURANCE, LIABILITY	80,000	84,006	80,000	80,350	80,000
001 000 059 518 70 45 20	EQUIP LEASE, COPIER	6,000	5,650	6,000	5,646	6,000
001 000 059 518 80 42 10	TELEPHONES, FAX	10,000	9,464	10,000	9,491	10,000
001 000 059 518 80 42 12	WEB SITE	11,200	9,980	5,000	2,530	5,000
001 000 059 518 80 42 13	RECORDS / EMAIL MANAGEMENT	5,000	3,483	5,000	6,548	6,000
001 000 059 518 80 42 20	POSTAGE	4,500	4,438	4,500	4,152	4,500
001 000 059 518 90 49 12	CHAMBER MEMBERSHIP	400	515	550	515	550
001 000 059 518 90 49 13	MEMBERSHIP, OTHER	400	115	400	15	400
001 000 059 519 20 00 00	JUDGEMENTS, SETTLEMENTS	0	0	0	0	0
001 000 059 519 90 48 30	EQUIPMENT REPAIR	0	0	0	0	0
001 000 059 544 40 51 14	MPO MEMBERSHIP	4,000	3,600	4,000	2,509	4,000
001 000 059 518 63 40 00	CARES GRANTS TO NON PROFIT	0	0	0	50,000	0
TOTAL OTHER SERVICES & CHARGES		157,200	156,611	151,150	195,141	152,150
INTERGOVERNMENTAL SERVICES						
001 000 059 523 71 40 00	DUE TO COUNTY - JAIL SALES TAX	0	0	0	244,857	413,000
001 000 059 525 60 51 00	EMERGENCY SERVICES, ASOTIN C	6,200	6,150	6,200	6,150	6,200
001 000 059 557 30 51 02	VALLEY VISION	5,000	5,000	5,000	5,000	5,000
001 000 059 557 70 41 03	SEWEDA	300	275	300	275	300
001 000 059 557 70 51 04	CEDA	0	0	0	5,000	0
001 000 059 562 74 00 00	PUBLIC HEALTH	20,000	20,000	20,000	20,000	20,000
001 000 059 566 11 50 00	COUNTY ALCOHOL ADMIN (2%)	1,700	1,669	1,700	0	1,700
001 000 059 576 60 00 00	PORT - TRANSIENT DOCK	0	0	0	2,000	0
TOTAL INTERGOVERNMENTAL SERVICES		33,200	33,094	33,200	283,282	446,200
TOTAL OTHER GENERAL GOVERNMENTAL SERVICES		190,400	189,705	184,350	478,423	598,350
TOTAL GENERAL GOVERNMENTAL SERVICES		660,970	668,677	661,811	890,742	1,084,861

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SECURITY OF PERSONS & PROPERTY						
LAW ENFORCEMENT						
SALARIES & WAGES						
001 000 060 521 10 10 00	ADMINISTRATION	179,500	180,567	189,375	189,219	189,375
001 000 060 521 10 10 10	OVERTIME	58,500	47,993	58,000	38,785	58,000
001 000 060 521 10 11 00	SERGEANTS	245,000	246,233	251,125	258,698	251,125
001 000 060 521 10 12 00	POLICE OFFICERS	528,250	558,034	541,456	324,120	541,456
001 000 060 521 10 13 00	SUPPORT, RECORDS	85,191	85,316	117,350	85,969	117,350
001 000 060 521 10 15 00	OFFICER,NARCOTICS	74,000	77,504	76,000	79,371	76,000
001 000 060 521 10 16 00	RESERVES	11,000	573	11,000	110	11,000
	TOTAL SALARIES	1,181,441	1,196,220	1,244,306	976,272	1,244,306
PERSONNEL BENEFITS						
001 000 060 517 21 26 11	OTHER MED COST (LEOFF I)	3,000	2,408	3,500	8,147	3,500
001 000 060 517 21 26 60	LONG TERM CARE (LEOFF I)	6,000	7,365	7,500	7,996	7,500
001 000 060 517 21 26 90	HEALTH INS. RETIRED/DISABLED	92,000	102,387	110,000	103,157	110,000
001 000 060 521 10 21 00	FICA/MED AID	93,500	88,801	93,500	91,449	93,500
001 000 060 521 10 22 00	RETIREMENT	71,700	70,933	71,700	70,544	71,700
001 000 060 521 10 22 20	RESERVE RETIREMENT/DISABILIT	1,900	1,480	1,900	1,110	1,900
001 000 060 521 10 23 00	UNEMPLOYMENT	0	0	0	0	0
001 000 060 521 10 24 00	INDUSTRIAL INSURANCE	47,000	34,334	47,000	32,151	47,000
001 000 060 521 10 26 10	HEALTH INSURANCE	310,000	276,900	310,000	265,346	310,000
001 000 060 521 10 26 20	DENTAL INSURANCE	15,500	15,360	16,000	15,250	16,000
001 000 060 521 10 26 30	VISION INSURANCE	5,100	4,688	5,100	4,434	5,100
001 000 060 521 10 26 40	LIFE INSURANCE	4,500	3,910	4,500	3,962	4,500
001 000 060 521 10 26 50	DISABILITY	3,315	2,016	3,315	1,728	3,315
001 000 060 521 10 26 55	VEBA Contribution	2,400	2,100	2,400	3,771	2,400
001 000 060 521 10 27 00	UNIFORM & CLOTHING ALLOW	9,500	8,730	9,500	7,727	11,000
	TOTAL PERSONNEL BENEFITS	665,415	621,410	685,915	616,772	687,415
SUPPLIES						
001 000 060 521 10 31 10	OFFICE SUPPLIES	4,500	2,686	4,500	2,028	4,500
001 000 060 521 10 31 20	FORMS, LICENSES, RECEIPTS	1,000	329	1,000	362	1,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
001 000 060 521 10 31 50	MAINTENANCE SUPPLIES	300	0	300	49	300
001 000 060 521 10 31 60	OPERATING SUPPLIES	4,500	3,973	4,500	2,083	4,500
001 000 060 521 10 31 62	OPER. SUPPLIES - RESERVES	1,000	36	1,000	258	1,000
001 000 060 521 10 32 00	FUEL	25,000	22,528	25,000	16,306	25,000
001 000 060 521 10 35 00	SM TOOLS, MINOR EQUIP	11,940	15,859	15,500	12,133	15,500
	TOTAL SUPPLIES	48,240	45,411	51,800	33,220	51,800
OTHER SERVICES & CHARGES						
001 000 060 521 10 41 40	CLEANING, JANITORIAL	7,300	6,626	7,300	6,680	7,300
001 000 060 521 10 41 70	MEDICAL SERVICES	2,000	556	2,000	561	2,000
001 000 060 521 10 41 90	OTHER PROF SERVICES	2,000	795	2,000	2,366	2,000
001 000 060 521 10 42 10	TELEPHONES, FAX	6,000	5,370	6,000	5,794	7,000
001 000 060 521 10 42 20	POSTAGE, UPS	500	174	600	197	500
001 000 060 521 10 43 00	TRAVEL, MEALS, LODGING	5,000	2,932	5,000	60	9,000
001 000 060 521 10 45 20	COPIER LEASE	3,200	4,353	4,200	3,480	4,200
001 000 060 521 10 47 10	ELECTRICITY	12,000	10,499	12,000	10,648	12,000
001 000 060 521 10 47 20	WATER	825	560	825	623	825
001 000 060 521 10 47 30	SEWER	500	383	500	474	500
001 000 060 521 10 47 32	STORMWATER	130	185	170	161	170
001 000 060 521 10 48 10	BUILDING REPAIRS & MAINT	4,000	1,598	4,000	1,209	4,000
001 000 060 521 10 48 20	VEHICLE REPAIRS & MAINT	12,000	8,166	12,000	6,539	12,000
001 000 060 521 10 48 30	EQUIP REPAIRS & MAINT	2,500	1,040	2,500	976	2,500
001 000 060 521 10 49 10	DUES, SUBSCRIP., MMBRSHIP	500	290	500	381	550
001 000 060 521 10 49 31	CIVIL SERVICE	3,000	1,820	2,500	2,896	2,500
001 000 060 521 10 49 40	REGISTRATION, TUITION	2,000	1,520	2,000	890	3,000
001 000 060 521 10 49 41	TUITION REIMBURSEMENT	2,500	0	2,500	0	2,500
	TOTAL OTHER SERVICES & CHARGES	65,955	46,865	66,595	43,934	72,545
D A R E SALARIES & WAGES						
001 000 060 521 30 10 00	D A R E OFFICER (50%)	0	0	0	0	0
001 000 060 521 30 10 10	D A R E OVERTIME	0	0	0	0	0
	TOTAL D A R E SALARIES & WAGES	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
D A R E PERSONNEL BENEFITS						
001 000 060 521 30 21 00	FICA/MED AID	0	0	0	0	0
001 000 060 521 30 22 00	RETIREMENT	0	0	0	0	0
001 000 060 521 30 24 00	INDUSTRIAL INSURANCE	0	0	0	0	0
001 000 060 521 30 26 10	HEALTH INSURANCE	0	0	0	0	0
001 000 060 521 30 26 20	DENTAL INSURANCE	0	0	0	0	0
001 000 060 521 30 26 30	VISION INSURANCE	0	0	0	0	0
001 000 060 521 30 26 40	LIFE INSURANCE	0	0	0	0	0
001 000 060 521 30 26 50	DISABILITY INSURANCE	0	0	0	0	0
TOTAL D A R E PERSONNEL BENEFITS		0	0	0	0	0
FACILITIES						
001 000 060 521 50 45 20	EQUIP LEASE, SPILLMAN SYST.	0	0	0	0	0
TOTAL FACILITIES		0	0	0	0	0
DETENTION / CORRECTION						
001 000 060 523 60 41 70	PRISONER MEDICAL	10,000	2,340	10,000	0	10,000
001 000 060 523 60 51 00	PRISONER ROOM & BOARD	70,000	43,080	70,000	21,361	70,000
001 000 060 523 60 51 10	HOME MONITORING	0	0	0	0	0
TOTAL DETENTION / CORRECTION		80,000	45,420	80,000	21,361	80,000
COMMUNICATION, ALARMS, DISPATCH						
001 000 060 528 60 51 00	DISPATCH CONTRACT	41,600	32,261	44,000	33,909	48,000
001 000 060 528 60 51 10	TELETYPE CONTRACT, WSP	2,500	2,136	2,500	1,548	1,000
TOTAL COMMUNICATION, ALARMS, DISPATCH		44,100	34,397	46,500	35,457	49,000
CAPITAL OUTLAY						
001 000 060 594 21 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
001 000 060 594 21 63 00	OTHER IMPROVEMENTS TO PROP	0	0	0	0	0
001 000 060 594 21 64 10	VEHICLES	43,200	43,243	45,000	44,910	48,187
001 000 060 594 21 64 20	OFFICE EQUIPMENT	0	0	0	0	0
001 000 060 594 21 64 90	OTHER EQUIPMENT	1,500	1,466	1,500	1,403	1,500
TOTAL CAPITAL OUTLAY		44,700	44,709	46,500	46,313	49,687
TOTAL LAW ENFORCEMENT		2,129,851	2,034,433	2,221,616	1,773,329	2,234,753

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
ANIMAL CONTROL						
SALARIES & WAGES						
001 000 061 554 30 10 00	ANIMAL CONTROL	0	0	0	0	0
	TOTAL SALARIES & WAGES	0	0	0	0	0
SUPPLIES						
001 000 061 554 30 31 60	OPERATING SUPPLIES	250	0	250	0	250
	TOTAL SUPPLIES	250	0	250	0	250
OTHER SERVICES & CHARGES						
001 000 061 554 30 47 10	ELECTRICITY, GAS	2,500	1,487	2,500	1,828	2,500
001 000 061 554 30 47 20	WATER	0	0	0	0	0
001 000 061 554 30 48 10	BLDG REPAIRS & MAINTENANCE	250	0	250	0	250
001 000 061 554 30 49 30	SHELTER SERVICES - LEWIS CLAF	25,000	25,000	25,000	25,000	25,000
	TOTAL OTHER SERVICES & CHARGES	27,750	26,487	27,750	26,828	27,750
	TOTAL ANIMAL CONTROL	28,000	26,487	28,000	26,828	28,000
	TOTAL LAW ENFORCEMENT, ALL	2,157,851	2,060,919	2,249,616	1,800,157	2,262,753

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
FIRE CONTROL						
SALARIES & WAGES						
001 000 080 522 10 10 00	FIRE CHIEF (70%)	63,000	91,074	57,500	64,965	47,262
001 000 080 522 10 10 10	OVERTIME	43,000	36,019	43,000	41,674	43,000
001 000 080 522 10 11 00	FIRE CAPTAINS	163,520	79,722	84,580	81,775	197,650
001 000 080 522 10 12 00	FIREFIGHTERS / EMT'S	271,132	320,050	359,031	336,734	125,150
001 000 080 522 10 13 00	SECRETARY	26,523	26,311	21,750	26,321	17,674
001 000 080 522 10 15 00	VOLUNTEERS	22,000	7,292	22,000	7,244	22,000
001 000 080 522 10 16 00	RESERVES	47,655	51,150	47,655	48,279	47,655
TOTAL SALARIES & WAGES		636,830	611,618	635,516	606,991	500,391
PERSONNEL BENEFITS						
001 000 080 517 22 26 11	OTHER MED COSTS, LEOFF I	6,000	525	6,000	2,529	6,000
001 000 080 517 22 26 60	LONG TERM CARE (LEOFF I)	5,960	6,798	7,000	7,737	7,700
001 000 080 517 22 26 90	HEALTH INS / RETIRED	50,425	50,898	55,000	42,883	45,000
001 000 080 522 10 21 00	FICA / MED AID	47,610	40,966	47,610	45,436	25,671
001 000 080 522 10 22 00	RETIREMENT	39,600	34,114	40,000	36,043	22,264
001 000 080 522 10 22 20	RETIREMENT / VOLUNTEERS	600	484	600	195	600
001 000 080 522 10 23 00	UNEMPLOYMENT	2,000	0	2,000	585	2,000
001 000 080 522 10 24 00	INDUSTRIAL INSURANCE	42,000	27,018	42,000	23,395	14,346
001 000 080 522 10 26 10	HEALTH INSURANCE	161,910	96,950	165,500	104,417	84,727
001 000 080 522 10 26 20	DENTAL INSURANCE	6,980	6,102	6,980	6,799	5,102
001 000 080 522 10 26 30	VISION INSURANCE	2,440	1,670	2,440	1,600	1,444
001 000 080 522 10 26 40	LIFE INSURANCE	3,000	2,336	3,000	2,196	813
001 000 080 522 10 26 50	DISABILITY INSURANCE	1,728	1,592	1,750	1,674	1,210
001 000 080 522 10 27 00	UNIFORM / CLOTHING ALLOW	7,000	4,954	6,500	6,492	17,000
TOTAL PERSONNEL BENEFITS		377,253	274,407	386,380	281,980	233,877
SUPPLIES						
001 000 080 522 10 31 10	OFFICE SUPPLIES	1,300	1,806	1,300	1,256	7,000
001 000 080 522 10 31 50	MAINTENANCE SUPPLIES	1,500	1,093	1,000	1,154	2,000
001 000 080 522 10 31 60	OPERATING SUPPLIES	7,500	2,144	7,500	7,435	30,000
001 000 080 522 10 31 61	EMS SUPPLIES	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
001 000 080 522 10 31 62	PUBLIC EDUC. & PUB RELATION	1,500	1,456	1,500	192	1,500
001 000 080 522 10 31 63	TRAINING SUPPLIES	3,000	2,523	3,000	1,483	3,000
001 000 080 522 10 32 00	FUEL	4,250	3,196	4,250	2,974	4,000
001 000 080 522 10 35 00	SMALL TOOLS / MINOR EQUIP	9,500	5,824	11,000	13,237	42,000
	TOTAL SUPPLIES	28,550	18,041	29,550	27,732	89,500
	SERVICES & OTHER CHARGES					
001 000 080 522 10 41 70	MEDICAL SERVICES	1,500	1,527	2,000	1,266	2,000
001 000 080 522 10 41 80	ADVERTISING	650	1,081	650	615	650
001 000 080 522 10 41 90	OTHER PROFESSIONAL SVCS	0	0	0	25	0
001 000 080 522 10 42 10	TELEPHONES, FAX, CELL PHONE	1,600	2,013	1,800	1,818	1,800
001 000 080 522 10 42 20	POSTAGE	200	0	200	13	200
001 000 080 522 10 43 00	TRAVEL, LODGING, MEALS	3,500	621	3,500	1,757	3,500
001 000 080 522 10 47 10	ELECTRICITY, GAS	6,000	4,803	6,000	5,025	6,000
001 000 080 522 10 47 20	WATER	220	212	220	224	220
001 000 080 522 10 47 32	STORMWATER	250	248	275	248	275
001 000 080 522 10 48 10	BLDG REPAIRS & MAINTENANCE	5,000	2,474	3,000	1,713	3,000
001 000 080 522 10 48 20	VEHICLE REPAIR & MAINT	6,500	5,813	6,500	9,823	12,000
001 000 080 522 10 48 30	EQUIP REPAIR & MAINTENANCE	3,500	1,838	3,500	2,807	8,000
001 000 080 522 10 49 10	DUES, SUBSCRIPTION, MMBR	2,750	1,061	2,750	4,738	2,750
001 000 080 522 10 49 31	CIVIL SERVICE	1,500	1,321	1,500	1,072	1,500
001 000 080 522 10 49 32	PRACTICE FUND, VOLUNTEERS	1,250	1,250	1,250	1,250	1,250
001 000 080 522 10 49 33	HAZARD ABATEMENT	300	0	300	243	0
001 000 080 522 10 49 40	REGISTRATION, TUITION	3,200	693	3,200	1,742	3,500
001 000 080 522 10 49 60	CLEANING, LAUNDRY	1,000	378	1,000	258	500
	TOTAL OTHER SERVICES & CHARGES	38,920	25,333	37,645	34,639	47,145
	COMMUNICATION, ALARM, DISPATCH					
001 000 080 528 60 51 00	DISPATCH, ASOTIN COUNTY	4,000	3,908	3,000	756	5,000
	TOTAL COMMUNICATION, ALARM, DISPATCH	4,000	3,908	3,000	756	5,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
CAPITAL OUTLAY						
001 000 080 594 22 62 00	BUILDINGS & STRUCTURES	0	0	22,000	15,785	30,000
001 000 080 594 22 63 00	OTHR IMPROVEMENTS TO PROP	0	0	0	0	0
001 000 080 594 22 63 10	HYDRANT REPLACEMENT	8,500	5,731	8,500	0	8,500
001 000 080 594 22 64 10	VEHICLES	0	0	0	0	0
001 000 080 594 22 64 20	OFFICE & COMPUTER EQUIP	0	0	0	0	0
001 000 080 594 22 64 90	OTHER EQUIPMENT & MACH.	0	0	0	0	0
001 000 080 594 22 64 91	OTHER EQUIP - FEMA	0	0	212,768	377,926	0
	TOTAL CAPITAL OUTLAY	8,500	5,731	243,268	393,711	38,500
	TOTAL FIRE CONTROL	1,094,053	939,038	1,335,359	1,345,809	914,413
	TOTAL SECURITY PERSONS & PROPERTY	3,251,904	2,999,957	3,584,975	3,145,966	3,177,166

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
ECONOMIC ENVIRONMENT						
HOUSING & COMMUNITY DEVELOPMENT						
NUISANCE CONTROL						
001 000 090 539 20 49 20	FILING FEES	0	0	0	0	0
	TOTAL NUISANCE CONTROL	0	0	0	0	0
SALARIES & WAGES						
001 000 090 558 50 10 00	PW DIRECTOR	29,950	31,520	33,100	33,108	33,100
001 000 090 558 50 10 20	INSPECTOR/CODE ENFORCEMENT	49,003	49,194	50,425	52,292	50,425
	TOTAL SALARIES & WAGES	78,953	80,714	83,525	85,400	83,525
PERSONNEL BENEFITS						
001 000 090 558 50 21 00	FICA / MED AID / VEBA	6,300	6,256	6,500	6,643	6,500
001 000 090 558 50 22 00	RETIREMENT	9,950	10,368	11,000	11,014	11,000
001 000 090 558 50 24 00	INDUSTRIAL INSURANCE	2,250	1,552	2,250	1,388	2,250
001 000 090 558 50 26 10	HEALTH INSURANCE	13,550	13,948	14,250	25,337	28,000
001 000 090 558 50 26 20	DENTAL INSURANCE	1,300	1,296	1,300	1,328	1,400
001 000 090 558 50 26 30	VISION INSURANCE	225	195	225	409	225
001 000 090 558 50 26 40	LIFE INSURANCE	225	205	225	205	225
001 000 090 558 50 27 00	UNIFORM & CLOTHING ALLOW	250	250	250	250	250
	TOTAL PERSONNEL BENEFITS	34,050	34,070	36,000	46,574	49,850
SUPPLIES						
001 000 090 558 50 31 10	OFFICE SUPPLIES	1,000	796	1,000	493	1,000
001 000 090 558 50 31 20	FORMS, RECEIPTS	100	0	100	0	100
001 000 090 558 50 31 30	PUBLICATIONS	2,500	0	2,500	5,074	3,000
001 000 090 558 50 32 00	FUEL	750	845	750	639	750
001 000 090 558 50 35 00	SMALL TOOLS / MINOR EQUIP	5,000	4,871	5,000	772	5,000
	TOTAL SUPPLIES	9,350	6,512	9,350	6,977	9,850
OTHER SERVICES & CHARGES						
001 000 090 558 50 41 10	CONSULTING ENGINEERING	4,000	4,750	4,000	0	2,000
001 000 090 558 50 41 70	MEDICAL	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
001 000 090 558 50 41 80	ADVERTISING	600	515	2,500	289	2,000
001 000 090 558 50 42 10	PHONES	1,600	1,560	1,600	1,547	1,600
001 000 090 558 50 42 20	POSTAGE, UPS	100	46	100	0	100
001 000 090 558 50 43 00	TRAVEL, MEALS, LODGING	2,000	1,175	2,500	755	2,500
001 000 090 558 50 45 20	EQUIPMENT LEASE/COPIER	3,000	3,069	3,000	3,435	3,300
001 000 090 558 50 48 20	VEHICLE REPAIRS & MAINT.	1,000	586	1,000	260	1,000
001 000 090 558 50 48 30	EQUIPMENT REPAIRS/MAINT	2,500	2,069	2,500	3,024	3,500
001 000 090 558 50 49 10	DUES, SUBSCRIPTION, MMBR	400	774	400	1,189	1,000
001 000 090 558 50 49 20	FILING & RECORDING FEES	350	764	350	108	350
001 000 090 558 50 49 30	LOCATE SERVICES	1,000	439	1,000	582	1,000
001 000 090 558 50 49 40	REGISTRATION, TUITION	1,500	1,060	1,500	1,329	2,000
TOTAL OTHER SERVICES & CHARGES		18,050	16,806	20,450	12,517	20,350
HOUSING & COMMUNITY DEVELOPMENT, - OTHER						
001 000 090 558 50 51 00	BLDG INSPECTION, CONTRACT	4,000	5,564	4,000	4,000	4,000
001 000 090 559 30 49 30	OTHER CONTRACT, DEMOLITION	331	978	0	0	0
TOTAL HOUSING & COMMUNITY DEVELOP. - OTHER		4,331	6,542	4,000	4,000	4,000
CAPITAL OUTLAY						
001 000 090 594 58 64 10	VEHICLES	750	750	0	0	0
001 000 090 594 58 64 20	OFFICE EQUIPMENT	0	0	0	0	0
001 000 090 594 58 64 30	OFFICE FURNITURE	0	0	0	0	0
001 000 090 594 58 64 90	OTHER EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY		750	750	0	0	0
TOTAL HOUSING & COMMUNITY DEVELOPMENT		145,484	145,393	153,325	155,468	167,575

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
PLANNING AND COMMUNITY DEVELOPMENT						
SUPPLIES						
001 000 100 558 60 31 10	OFFICE SUPPLIES	200	19	200	0	200
001 000 100 558 60 31 20	FORMS, MAPS,ETC.	1,000	0	200	560	200
	TOTAL SUPPLIES	1,200	19	400	560	400
OTHER SERVICES & CHARGES						
001 000 100 558 60 41 80	ADVERTISING, LEGAL PUB.	1,000	719	1,000	62	1,000
001 000 100 558 60 41 90	PROFESSIONAL SERVICES	4,000	5,800	1,000	0	1,000
001 000 100 558 60 41 91	OTHR PROF SVCS, MAPPING	0	0	0	0	0
001 000 100 558 60 43 00	TRAVEL, MEALS, LODGING	0	0	0	0	0
001 000 100 558 60 49 10	DUES, SUBSCRIPTIONS, MMBR	0	0	0	0	0
001 000 100 558 60 49 40	REGISTRATION, TUITION	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	5,000	6,519	2,000	62	2,000
	TOTAL PLANNING & COMMUNITY DEVELOPMENT	6,200	6,538	2,400	622	2,400
	TOTAL ECONOMIC DEVELOPMENT	151,684	151,931	155,725	156,090	169,975

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
CULTURE & RECREATION						
PARKS						
SALARIES & WAGES						
001 000 110 576 80 10 00	PARK CARETAKER	52,500	51,934	54,500	53,021	54,500
001 000 110 576 80 10 10	OVERTIME	3,500	3,086	3,500	2,023	3,500
001 000 110 576 80 11 00	SEASONAL WAGES	13,250	13,090	14,000	14,560	15,000
	TOTAL SALARIES & WAGES	69,250	68,110	72,000	69,604	73,000
PERSONNEL BENEFITS						
001 000 110 576 80 21 00	FICA / MED AID / VEBA	5,375	5,240	5,600	5,473	6,000
001 000 110 576 80 22 00	RETIREMENT	8,800	6,941	8,800	7,098	8,800
001 000 110 576 80 23 00	UNEMPLOYMENT INSURANCE	2,000	3,600	2,000	0	2,000
001 000 110 576 80 24 00	INDUSTRIAL INSURANCE	3,500	2,357	3,500	2,072	3,500
001 000 110 576 80 26 10	HEALTH INSURANCE	23,900	20,026	23,900	18,147	23,900
001 000 110 576 80 26 20	DENTAL INSURANCE	975	935	1,000	961	1,000
001 000 110 576 80 26 30	VISION INSURANCE	375	334	375	283	375
001 000 110 576 80 26 40	LIFE INSURANCE	160	148	160	148	160
001 000 110 576 80 27 00	CLOTHING ALLOWANCE	250	250	250	250	250
	TOTAL PERSONNEL BENEFITS	45,335	39,832	45,585	34,432	45,985
SUPPLIES						
001 000 110 576 80 31 50	MAINT SUPPLIES	7,000	2,445	7,000	1,429	7,000
001 000 110 576 80 31 51	MAINT SUPPLIES, SKATEPARK	0	0	0	0	0
001 000 110 576 80 31 60	OPERATING SUPP	500	90	500	58	500
001 000 110 576 80 31 61	TREES & PLANTS	3,000	3,132	3,500	863	3,500
001 000 110 576 80 31 62	SIGNS	500	0	500	0	500
001 000 110 576 80 31 80	CHEMICALS	3,500	1,473	3,500	2,662	3,500
001 000 110 576 80 32 00	FUEL	3,500	4,470	3,500	2,785	3,500
001 000 110 576 80 35 00	SMALL TOOLS/ MINOR EQUIP	2,000	265	2,000	453	2,000
	TOTAL SUPPLIES	20,000	11,876	20,500	8,251	20,500

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
OTHER SERVICES & CHARGES						
001 000 110 576 80 41 70	MEDICAL SERVICES	200	0	200	150	200
001 000 110 576 80 41 90	OTHER PROFESSIONAL SVCS	0	0	4,000	2,518	5,000
001 000 110 576 80 43 00	TRAVEL, LODGING, MEALS	400	320	400	284	500
001 000 110 576 80 45 20	RENTAL EQUIPMENT	0	0	0	0	0
001 000 110 576 80 47 10	ELECTRICITY, GAS	6,000	5,462	6,000	3,900	6,000
001 000 110 576 80 47 20	WATER	19,000	21,016	19,000	20,262	20,000
001 000 110 576 80 48 10	BUILDING/GROUNDS MAINT	10,000	9,733	10,000	8,980	10,000
001 000 110 576 80 48 11	TREE REMOVAL & TRIMMING	3,000	3,231	3,000	296	3,000
001 000 110 576 80 48 20	VEHICLE REPAIRS & MAINT.	2,000	291	2,000	1,072	2,000
001 000 110 576 80 48 30	EQUIPMENT REPAIRS & MAINT	3,000	2,256	3,000	1,070	4,000
001 000 110 576 80 49 10	DUES, SUBSCRIPTIONS, MMBR	250	148	250	33	250
001 000 110 576 80 49 40	REGISTRATION, TUITION	150	120	150	120	200
TOTAL OTHER SERVICES & CHARGES		44,000	42,578	48,000	38,684	51,150
CAPITAL OUTLAY						
001 000 110 594 76 63 00	IMPROVEMENTS TO REAL PROP	0	0	16,000	7,931	16,000
001 000 110 594 76 64 10	VEHICLES	500	500	0	0	0
001 000 110 594 76 64 90	OTHER EQUIPMENT	15,000	11,129	0	0	0
TOTAL CAPITAL OUTLAY		15,500	11,629	16,000	7,931	16,000
TOTAL PARKS		194,085	174,025	202,085	158,901	206,635
TOTAL OPERATING EXPENDITURES		4,258,643	3,994,590	4,604,596	4,351,699	4,638,637

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
DEBT SERVICE						
001 000 999 591 18 71 00	DEBT SERVICE - CITY HALL	55,000	55,000	55,000	60,000	55,000
001 000 999 591 22 77 20	DEBT SERVICE - FIRE ENGINE	0	0	0	0	0
TOTAL DEBT SERVICE		55,000	55,000	55,000	60,000	55,000
INTEREST/ DEBT SERVICE COSTS						
001 000 999 592 22 82 00	INTERFUND INTEREST	0	0	0	0	0
001 000 999 592 18 83 00	INTEREST - CITY HALL	42,600	40,394	42,600	38,194	42,600
001 000 999 592 19 84 00	DEBT ISSUE COSTS	0	0	0	0	0
001 000 999 592 22 83 20	INTEREST - FIRE ENGINE	0	0	0	0	0
INTEREST / DEBT SERVICE COSTS		42,600	40,394	42,600	38,194	42,600
OTHER FINANCING USES						
001 000 999 597 10 00 10	OP TRF TO 202/ CAPITAL IMP	0	0	0	0	0
001 000 999 597 10 00 20	OP TRF TO CE RESERVE	70,000	70,000	70,000	70,000	70,000
001 000 999 597 17 00 20	OP TRF TO 006/ BENEFIT RSRV	50,000	50,000	50,000	50,000	50,000
001 000 999 597 35 00 10	OP TRF TO STORMWATER/409	0	0	0	0	0
001 000 999 597 42 00 30	OP TRF TO STREETS/ 103	0	0	0	0	0
001 000 999 597 42 00 40	OP TRF TO 105, STREET RESERVE	0	0	0	0	0
TOTAL OTHER FINANCING USES		120,000	120,000	120,000	120,000	120,000
TOTAL APPROPRIATED CITY USE		4,476,243	4,209,984	4,822,196	4,569,893	4,856,237
001 999 001 508 80 00 00	UNRESERVED ENDING BALANCE	699,009	1,465,814	587,370	1,914,511	1,190,206
001 999 001 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ENDING CASH BALANCE		699,009	1,465,814	587,370	1,914,511	1,190,206

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
NON-EXPENDITURES						
INTERFUND LOAN DISBURSEMENTS						
001 999 001 581 10 20 00	LOANS TO OTHER FUNDS/EMS	0	0	0	0	0
001 999 001 581 10 30 00	LOANS TO OTHER FUNDS/STORM	0	0	0	0	0
001 999 001 581 10 40 00	LOAN TO TBD	0	0	0	0	0
001 999 001 581 20 00 00	LOAN REPAYMENTS ISSUED	0	0	0	0	0
ITERFUND LOAN DISBURSEMENTS		0	0	0	0	0
TOTAL NON- EXPENDITURES		0	0	0	0	0
GRAND TOTAL - CURRENT EXPENSE		5,175,252	5,675,798	5,409,566	6,484,404	6,046,443

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
CURRENT EXPENSE RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
OTHER FINANCING USES						
004 000 041 597 10 00 00	OP TRF / 006 BENEFIT RESERVE	0	0	0	0	0
004 000 041 597 14 00 40	TRF TO 001 / CITY HALL	0	0	0	0	0
004 000 041 597 35 00 10	TRF TO CE, STORMWATER	0	0	0	0	0
004 000 041 597 42 00 31	OP TRF TO 103	0	0	0	0	0
004 000 041 597 42 00 32	OP TRF TO 105	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL APPROPRIATED CITY USE	0	0	0	0	0
004 999 041 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
004 999 041 508 80 00 00	UNRESERVED ENDING BALANCE	838,532	850,896	921,896	930,279	1,001,279
	TOTAL ESTIMATED ENDING CASH BALANCE	838,532	850,896	921,896	930,279	1,001,279
NON EXPENDITURES						
INTERFUND LOAN DISBURSEMENT						
004 999 041 581 10 00 00	LOANS TO OTHER FUNDS	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENT	0	0	0	0	0
RESIDUAL EQUITY TRANSFERS OUT						
004 999 041 597 00 10 00	RESIDUAL EQUITY TRF/ 001	0	0	0	0	0
	TOTAL RESIDUAL EQUITY TRANSFER OUT	0	0	0	0	0
	TOTAL NON EXPENDITURES	0	0	0	0	0
GRAND TOTAL CURRENT EXPENSE RESERVE FUND		838,532	850,896	921,896	930,279	1,001,279

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
EMPLOYEE BENEFITS RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
EMPLOYEE BENEFIT RESERVE FUND						
OTHER FINANCING USES						
006 000 042 597 16 00 00	OP TRF / 001, GENERAL	0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0
TOTAL APPROPRIATED CITY USE		0	0	0	0	0
006 999 042 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
006 999 042 508 80 00 00	UNRESERVED ENDING BALANCE	265,255	268,687	318,987	321,658	371,958
TOTAL ESTIMATED ENDING CASH BALANCE		265,255	268,687	318,987	321,658	371,958
GRAND TOTAL EMPLOYEE BENEFIT RESERVE FUND		265,255	268,687	318,987	321,658	371,958

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
COMMUNITY PROJECTS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
COMMUNITY PROJECTS FUND						
007 000 043 573 90 31 60	OPERATING SUPPLIES	0	0	0	0	0
	TOTAL SUPPLIES	0	0	0	0	0
OTHER SERVICES & CHARGES						
007 000 043 576 90 49 20	FILING & RECORDING FEES	0	0	0	0	0
	TTL OTHER SERVICES & CHARGES	0	0	0	0	0
CAPITAL OUTLAY						
007 000 043 594 76 61 00	LAND ACQUISITION	0	0	0	0	0
007 000 043 594 76 63 00	IMPROVEMENTS TO REAL PROP	38,650	38,650	0	0	0
	TOTAL CAPITAL OUTLAY	38,650	38,650	0	0	0
OTHER FINANCING USES						
007 000 043 597 76 50 00	COP TRF TO CE / PARKS	0	0	0	0	0
007 000 043 597 60 00 00	OP TRF / 001, PORT DOCK	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL APPROPRIATED CITY USE	38,650	38,650	0	0	0
007 999 043 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
007 999 043 508 80 00 00	UNRESERVED ENDING BALANCE	1,369	1,940	2,040	1,980	2,000
	TOTAL ESTIMATED ENDING CASH BALANCE	1,369	1,940	2,040	1,980	2,000
GRAND TOTAL COMMUNITY PROJECTS FUND		40,019	40,590	2,040	1,980	2,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
NATIONAL NIGHT OUT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
NATIONAL NIGHT OUT FUND						
SUPPLIES						
010 000 066 521 10 31 60	OPERATING SUPPLIES	500	477	500	35	500
	TOTAL SUPPLIES	500	477	500	35	500
OTHER SERVICES & CHARGES						
010 000 066 521 10 44 00	ADVERTISING	0	0	0	0	0
010 000 066 521 10 49 30	OTHER SERVICES	500	45	500	0	500
	TOTAL OTHER SERVICES & CHARGES	500	45	500	0	500
	TOTAL EXPENDITURES	1000	522	1000	35	1000
OTHER FINANCING USES						
010 000 066 597 00 00 00	OP TRANSFERS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL APPROPRIATED CITY USE	1,000	522	1,000	35	1,000
010 999 066 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
010 999 066 508 80 00 00	UNRESERVED ENDING BALANCE	2,696	3,113	3,200	3,112	3,200
	TOTAL ESTIMATED ENDING CASH BALANCE	2,696	3113	2,413	3,112	2,212
GRAND TOTAL NATIONAL NIGHT OUT FUND		3,696	3635	3,413	3,147	3,212

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
VICTIM RIGHTS FUND
JANUARY 1, 2021

DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
VICTIM RIGHTS COORDINATION FUND					
SUPPLIES					
011 000 051 521 20 35 00 SMALL TOOL / MINOR EQUIPMEN	6,000	1,090	6,000	0	5,000
TOTAL SUPPLIES	6,000	1,090	6,000	0	5,000
OTHER SERVICES & CHARGES					
011 000 051 521 20 41 50 PROFESSIONAL SERVICES	6,500	3,335	6,000	3,435	4,000
011 000 051 521 20 43 00 TRAVEL, MEALS, LODGING	2,500	1,381	2,500	0	2,000
011 000 051 521 20 49 40 REGISTRATION, TUITION	2,000	1,197	2,000	0	1,000
TOTAL SERVICES & CHARGES	11,000	5,912	10,500	3,435	7,000
CAPITAL OUTLAY					
011 000 051 594 21 64 20 OFFICE EQUIPMENT	0	0	0	0	0
011 000 051 594 21 64 90 OTHER EQUIPMENT	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
TOTAL APPROPRIATED CITY USE	17,000	7,002	16,500	3,435	12,000
011 999 051 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
011 999 051 508 80 00 00 UNRESERVED ENDING BALANCE	7,769	17,230	1,830	14,159	2,409
TOTAL ESTIMATED ENDING CASH BALANCE	7,769	17,230	1,830	14,159	2,409
GRAND TOTAL VICTIM RIGHTS FUND	24,769	24,232	18,330	17,594	14,409

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
VEHICLE / EQUIP REPLACEMENT FUND
JANUARY 1, 2021

DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
VEHICLE REPLACEMENT FUND					
OTHER CHARACTERS OF EXPENDITURE					
OPERATING TRANSFERS OUT					
016 000 220 597 14 00 20 OP TRF / CE, EQUIPMENT	0	0	0	0	0
016 000 220 597 21 00 20 OP TRF / CE, VEHICLES	43,000	38,000	43,000	43,000	43,000
016 000 220 597 21 00 30 OP TRF / CE	0	0	0	0	0
016 000 220 597 22 00 10 OP TRF / FIRE ENGINE DEBT	0	0	0	0	0
016 000 220 597 42 00 40 OP TRF / 103 VEHICLE	0	0	0	0	0
016 000 220 597 37 00 50 OP TRF / 410	0	0	0	0	0
016 000 220 597 76 00 30 OP TRF / CE LAWNMOWER	0	0	0	0	0
TOTAL OPERATING TRANSFERS	43,000	38,000	43,000	43,000	43,000
TOTAL OTHER CHARACTERS OF EXPENDITURE	43,000	38,000	43,000	43,000	43,000
TOTAL APPROPRIATED CITY USE	43,000	38,000	43,000	43,000	43,000
016 999 220 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
016 999 220 508 80 00 00 UNRESERVED ENDING BALANCE	505,532	521,020	635,220	661,954	800,154
TOTAL ESTIMATED ENDING CASH BALANCE	505,532	521,020	635,220	661,954	800,154
 GRAND TOTAL VEHICLE REPLACEMENT FUND	 548,532	 559,020	 678,220	 704,954	 843,154

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
D.A.R.E. FUND
JANUARY 1, 2021

DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
D.A.R.E. FUND					
SUPPLIES					
017 000 063 521 30 31 60 OPERATING SUPPLIES	0	0	0	0	0
017 000 063 521 30 31 61 G.R.E.A.T SUPPLIES	0	0	0	0	0
TOTAL SUPPLIES	0	0	0	0	0
OTHER SERVICES & CHARGES					
017 000 063 521 30 43 00 TRAVEL, MEALS, LODGING	0	0	0	0	0
017 000 063 521 30 48 20 VEHICLE MAINTENANCE	0	0	0	0	0
017 000 063 521 30 49 40 REGISTRATION, TUITION	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES	0	0	0	0	0
OTHER CHARACTERS OF EXPENDITURE					
OPERATING TRANSFERS OUT					
017 000 063 597 21 00 10 TRANSFER TO CE	0	0	0	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0
TOTAL OTHER CHARACTERS OF EXPENDITURE	0	0	0	0	0
TOTAL APPROPRIATED CITY USE	0	0	0	0	0
017 999 063 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
017 999 063 508 80 00 00 UNRESERVED ENDING BALANCE	4,895	4,980	4,980	5,035	5,035
TOTAL ESTIMATED ENDING CASH BALANCE	4,895	4,980	4,980	5,035	5,035
GRAND TOTAL D.A.R.E. FUND	4,895	4,980	4,980	5,035	5,035

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
1989 MIDTOWN HOUSING CDBG FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
1989 MIDTOWN CDBG HOUSING FUND						
OTHER SERVICES & CHARGES						
037 000 170 514 30 49 20	FILING, RECORDING FEES	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	0
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
037 000 170 597 42 00 61	OP TRF TO 105, STREET RESERV	0	0	0	0	0
037 000 170 597 42 00 60	OP TRF TO STREETS	0	0	0	0	0
	TOTAL OPERATING TRANSFERS OUT	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL APPROPRIATED CITY USE	0	0	0	0	0
037 999 170 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
037 999 170 508 80 00 00	UNRESERVED ENDING BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	0	0	0	0	0
GRAND TOTAL 1989 MIDTOWN CDBG HOUSING FUND		0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
RESCUE UNIT ONE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
RESCUE UNIT ONE FUND						
SUPPLIES						
102 000 081 522 70 31 62	PUBLIC RELATIONS SUPPLIES	0	0	0	0	0
102 000 081 522 70 35 00	SMALL TOOLS/ MINOR EQUIP	3,000	0	3,000	5,286	3,000
	TOTAL SUPPLIES	3,000	0	3,000	5,286	3,000
OTHER SERVICES & CHARGES						
102 000 081 522 70 49 40	PARAMEDIC TRAINING	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	0	0	0	0	0
CAPITAL OUTLAY						
102 000 081 594 22 64 10	VEHICLES	0	0	0	0	0
102 000 081 594 22 64 20	OFFICE EQUIPMENT	0	0	0	0	0
102 000 081 594 22 64 90	OTHER EQUIP & MACHINERY	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TOTAL APPROPRIATED CITY USE	3,000	0	3,000	5,286	3,000
102 999 081 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
102 999 081 508 80 00 00	UNRESERVED ENDING BALANCE	9,492	12,976	11,176	9,527	7,727
	TOTAL ESTIMATED ENDING CASH BALANCE	9,492	12,976	11,176	9,527	7,727
GRAND TOTAL RESCUE UNIT ONE FUND		12,492	12,976	14,176	14,813	10,727

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
STREET MAINTENANCE						
ROADWAY MAINT SUPPLIES & SERVICES						
103 000 130 542 30 31 61	PATCHING MATERIALS	15,000	15,275	20,000	17,471	20,000
103 000 130 542 30 31 62	SEALCOATING MATERIALS	220,000	226,160	250,000	263,101	250,000
103 000 130 542 30 31 64	ALLEY MAINTENANCE	30,000	0	50,000	30,454	10,000
103 000 130 542 30 31 63	SOUTHWAY BRIDGE SEALCOAT	0	0	0	0	0
TOTAL ROADWAY MAINT SUPPLIES & SERVICES		265,000	241,435	320,000	311,025	280,000
BRIDGE MAINTENANCE						
103 000 130 542 50 48 40	SOUTHWAY BRIDGE MAINT	2,000	0	2,000	0	2,000
TOTAL BRIDGE MAINTENANCE		2,000	0	2,000	0	2,000
SIDEWALK MAINT SUPPLIES & SVCS						
103 000 130 542 61 31 50	SIDEWALK MAINT SUPPLIES	0	0	0	155	0
103 000 130 542 61 48 40	SIDEWALK REPAIRS & MAINT	120,000	2,617	280,000	210,947	280,000
TOTAL SIDEWALK MAINT SUPPLIES & SERVICES		120,000	2,617	280,000	211,102	280,000
STREET LIGHTING						
103 000 130 542 63 47 10	STREET LIGHT UTILITY COSTS	100,000	94,429	100,000	93,625	100,000
TOTAL STREET LIGHT SUPPLIES & SERVICES		100,000	94,429	100,000	93,625	100,000
TRAFFIC CONTROL SUPPLIES & SERVICES						
103 000 130 542 64 31 60	STRIPING & MARKING SUPPLIES	7,000	8,423	10,000	4,176	10,000
103 000 130 542 64 31 61	SIGNS	7,000	4,729	10,000	9,075	10,000
103 000 130 542 64 48 30	SIGNAL MAINTENANCE	3,000	4,693	5,000	737	5,000
TOTAL TRAFFIC CONTROL SUPPLIES & SERVICES		17,000	17,845	25,000	13,988	25,000
SNOW & ICE CONTROL SUPPLIES & SERVICES						
103 000 130 542 66 31 60	SANDING MATERIALS	10,000	11,093	12,000	3,491	12,000
TOTAL SNOW & ICE CONTROL		10,000	11,093	12,000	3,491	12,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
STREET CLEANING SUPPLIES & SERVICES						
103 000 130 542 67 47 30	LEWISTON WASTE MANAGEMEN	5,000	0	2,500	0	2,500
103 000 130 542 67 48 20	ST SWEEPER REPAIR & MAINT	7,000	5,244	7,000	11,099	7,000
TOTAL STREET CLEANING SUPPLIES & SERVICES		12,000	5,244	9,500	11,099	9,500
ROADSIDE MAINTENANCE SUPPLIES & SERVICES						
103 000 130 542 70 31 80	WEED SPRAYING / CHEMICALS	3,000	1,831	3,000	2,939	3,000
103 000 130 542 70 48 11	RIGHT OF WAY MAINTENANCE	1,000	10	1,000	218	1,000
103 000 130 542 70 48 30	SPRAY EQUIP REPAIR & MAINT	200	13	200	185	400
TOTAL ROADSIDE MAINT SUPPLIES & SERVICE		4,200	1,853	4,200	3,342	4,400
SALARIES & WAGES						
103 000 130 542 90 10 00	WAGES	204,000	186,872	205,000	230,094	205,000
103 000 130 542 90 10 10	OVERTIME	9,000	6,507	9,000	5,816	9,000
103 000 130 542 90 11 00	SEASONAL WAGES	15,300	5,068	16,000	0	16,000
TOTAL SALARIES & WAGES		228,300	198,447	230,000	235,909	230,000
PERSONNEL BENEFITS						
103 000 130 542 90 21 00	FICA / MED AID / VEBA	16,600	15,187	16,600	15,962	16,600
103 000 130 542 90 22 00	RETIREMENT	28,000	25,007	28,000	26,169	28,000
103 000 130 542 90 23 00	UNEMPLOYMENT COMPENSATIC	0	225	0	0	0
103 000 130 542 90 24 00	INDUSTRIAL INSURANCE	7,900	5,307	7,900	4,372	7,900
103 000 130 542 90 26 10	HEALTH INSURANCE	80,000	63,101	80,000	68,349	80,000
103 000 130 542 90 26 20	DENTAL INSURANCE	3,600	3,130	3,600	3,381	3,600
103 000 130 542 90 26 30	VISION INSURANCE	1,230	930	1,230	1,049	1,230
103 000 130 542 90 26 40	LIFE INSURANCE	590	496	590	522	590
103 000 130 542 90 27 00	UNIFORM, CLOTHING ALLOWANC	1,000	1,000	1,000	1,000	1,000
TOTAL PERSONNEL BENEFITS		138,920	114,383	138,920	120,803	138,920
GENERAL MAINTENANCE SUPPLIES & SERVICES						
103 000 130 542 90 31 50	MAINTENANCE SUPPLIES	1,000	587	1,000	271	1,000
103 000 130 542 90 31 60	OPERATING SUPPLIES	1,000	421	1,000	440	1,000
103 000 130 542 90 31 61	SAFETY SUPPLIES	1,000	766	1,000	165	1,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
103 000 130 542 90 32 00	FUEL	10,000	6,595	10,000	5,204	10,000
103 000 130 542 90 35 00	SMALL TOOLS/ MINOR EQUIP	10,000	2,967	13,300	1,187	13,300
103 000 130 542 90 41 80	ADVERTISING, PUBLICATION	0	1,232	2,000	931	2,000
103 000 130 542 90 43 00	TRAVEL, LODGING, MEALS	800	640	800	567	1,000
103 000 130 542 90 48 10	BUILDING REPAIRS & MAINT	10,000	6,435	5,000	5,363	5,000
103 000 130 542 90 48 20	VEHICLE REPAIRS & MAINT	10,000	5,769	10,000	2,238	10,000
103 000 130 542 90 48 30	EQUIPMENT REPAIRS & MAINT	2,000	2,551	2,000	1,362	2,000
103 000 130 542 90 49 10	DUES, SUBSCRIPTIONS, MMBR	100	221	100	3,591	100
103 000 130 542 90 49 40	REGISTRATION. TUITION	500	240	500	844	600
103 000 130 542 90 49 60	CLEANING , LAUNDRY	300	357	500	509	500
TOTAL GENERAL MAINTENANCE SUPPLIES & SERVICES		46,700	28,782	47,200	22,672	47,500
CAPITAL OUTLAY						
103 000 130 594 42 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
103 000 130 594 42 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
103 000 130 594 42 63 10	IMPRV TO PROP - STORMWATER	0	0	0	0	0
103 000 130 594 42 64 10	VEHICLES	0	0	80,000	0	130,000
103 000 130 594 42 64 20	OFFICE EQUIPMENT	0	0	0	0	0
103 000 130 594 42 64 90	OTHER MACHINERY & EQUIP	6,900	6,311	0	0	0
103 000 130 594 42 66 00	CAPITAL LEASE PURCHASE	0	0	0	0	0
TOTAL CAPITAL OUTLAY		6,900	6,311	80,000	0	130,000
TOTAL STREET MAINTENANCE		951,020	722,439	1,248,820	1,027,057	1,259,320
ROAD & STREET GENERAL ADMINISTRATION						
SALARIES & WAGES						
103 000 131 543 30 10 00	GEN ADMINISTRATION WAGES	50,000	49,172	52,000	51,884	53,500
TOTAL SALARIES & WAGES		50,000	49,172	52,000	51,884	53,500
PERSONNEL BENEFITS						
103 000 131 543 30 21 00	FICA / MED AID	3,775	3,707	4,000	3,989	4,000
103 000 131 543 30 22 00	RETIREMENT	6,350	6,316	6,650	6,615	6,350

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
103 000 131 543 30 24 00	INDUSTRIAL INSURANCE	205	154	205	139	205
103 000 131 543 30 26 10	HEALTH INSURANCE	14,900	12,368	14,900	13,158	14,900
103 000 131 543 30 26 20	DENTAL INSURANCE	405	408	410	418	410
103 000 131 543 30 26 30	VISION	160	184	185	197	185
103 000 131 543 30 26 40	LIFE INSURANCE	110	103	110	102	110
	TOTAL PERSONNEL BENEFITS	25,905	23,239	26,460	24,619	26,160
	SUPPLIES					
103 000 131 543 30 31 10	OFFICE SUPPLIES	150	74	150	96	150
	TOTAL SUPPLIES	150	74	150	96	150
	OTHER SERVICES & CHARGES					
103 000 131 543 30 46 00	INSURANCE, PROPERTY	4,500	3,044	4,500	3,253	4,500
103 000 131 543 30 46 00	INSURANCE, LIABILITY	14,000	15,016	14,000	14,363	14,000
103 000 131 543 30 41 20	MANAGEMENT CONSULTANT	1,300	1,733	1,300	2,510	1,300
103 000 131 543 30 41 70	MEDICAL SERVICES/DRUG TEST	300	468	300	628	300
103 000 131 543 30 41 80	ADVERTISING, LEGALS	200	17	200	0	200
103 000 131 543 30 41 90	PROFESSIONAL SERVICES	0	0	0	0	33,000
103 000 131 543 30 41 91	WORKER'S COMP MGMT	1,000	871	1,000	774	1,000
103 000 131 543 30 42 10	TELEPHONES, INTERNET	2,100	2,053	2,100	2,664	3,000
103 000 131 543 30 42 20	POSTAGE	50	32	50	0	50
103 000 131 543 30 47 10	ELECTRICITY, GAS (SHOP)	8,000	8,080	8,000	7,059	8,000
103 000 131 543 30 47 20	WATER	500	726	750	771	750
103 000 131 543 30 47 30	WASTE DISPOSAL - SEWER	600	536	600	474	600
103 000 131 543 30 47 32	STORMWATER	1,000	1,208	1,250	1,208	1,250
103 000 131 543 30 51 30	STATE AUDIT	5,500	4,620	0	691	0
	TOTAL OTHER SERVICES & CHARGES	39,050	38,403	34,050	34,394	67,950
	FACILITIES					
103 000 131 543 50 45 10	BUSINESS OFFICE RENTAL	2,000	2,000	2,000	2,000	2,000
	TOTAL FACILITIES	2,000	2,000	2,000	2,000	2,000
	TOTAL ROAD & STREET GENERAL ADMINISTRATION	117,105	112,888	114,660	112,993	149,760

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
DEBT SERVICE - LONG TERM DEBT						
103 000 131 591 42 75 10	DEBT SERVICE - LEASE PURCHA	0	0	0	0	0
	TOTAL LONG TERM DEBT REDEMPTION	0	0	0	0	0
INTEREST / DEBT SERVICE COSTS						
103 000 131 592 22 82 00	I/F LOAN INTEREST TO 004	0	0	0	0	0
103 000 131 592 42 83 00	INTEREST/ LT DEBT - LEASE	0	0	0	0	0
	TOTAL INTEREST/ DEBT SERVICE	0	0	0	0	0
ROAD & STREET CONSTRUCTION						
OTHER SERVICES & CHARGES						
103 000 132 595 10 41 11	DESIGN ENGINEERING	102,000	21,828	406,729	176,176	616,840
103 000 132 595 10 41 12	CONSTRUCTION ENGINEERING	0	0	0	0	0
103 000 132 595 10 41 13	CONSTRUCTION ENG., ASOTIN C	0	0	0	0	0
	TOTAL OTHER SERVICES & CHARGES	102,000	21,828	406,729	176,176	616,840
RIGHT OF WAY						
103 000 132 595 20 41 90	RIGHT OF WAY, PROF SVCS	0	0	0	0	0
103 000 132 595 20 61 00	RIGHT OF WAY, LAND ACQUIS	0	0	135,500	0	193,500
	TOTAL RIGHT OF WAY	0	0	135,500	0	193,500
CAPITAL OUTLAY, CONSTRUCTION						
103 000 132 595 30 63 00	STREET CONSTRUCTION	87,400	0	157,400	37,453	1,799,822
103 000 132 595 40 63 00	STORMDRAIN CONSTRUCTION	0	0	0	0	0
103 000 132 595 61 63 00	SIDEWALK CONSTRUCTION	0	0	0	0	0
103 000 132 595 63 63 00	STREETLIGHT CONSTRUCTION	0	0	0	0	0
	TOTAL CAPITAL OUTLAY, CONSTRUCTION	87,400	0	157,400	37,453	1,799,822
	TOTAL CONSTRUCTION	189,400	21,828	699,629	213,629	2,610,162

OTHER CHARACTERS OF EXPENDITURE

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STREET FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
OPERATING TRANSFERS OUT						
103 000 132 597 42 00 50	OP TRF TO 105, RESERVE	0	0	20,000	20,000	20,000
	TOTAL OPERATING TRANSFERS OUT	0	0	20,000	20,000	20,000
	TOTAL OTHER CHARACTERS OF EXPENDITURE	0	0	20,000	20,000	20,000
	TOTAL EXPENDITURES - STREETS	1,257,525	857,155	2,083,109	1,373,679	4,039,242
	TOTAL OPERATING EXPENDITURES	1,257,525	857,155	2,083,109	1,373,679	4,039,242
	TOTAL APPROPRIATED CITY USE	1,257,525	857,155	2,083,109	1,373,679	4,039,242
103 999 130 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
103 999 130 508 80 00 00	UNRESERVED ENDING BALANCE	8,290	418,074	332,294	633,578	259,995
	TOTAL ESTIMATED ENDING CASH BALANCE	8,290	418,074	332,294	633,578	259,995
OTHER FINANCING USES						
INTERFUND LOAN DISBURSEMENTS						
103 999 130 581 10 00 00	I/F LOAN TO OTHER FUNDS	0	0	0	0	0
103 999 130 581 20 01 00	I/F LOAN PAYMENT TO CE RSRV	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENTS	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	GRAND TOTAL STREET FUND	1,265,815	1,275,230	2,415,403	2,007,256	4,299,237

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
TRANSPORTATION BENEFIT DISTRICT FUND
JANUARY 1, 2021

DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
TRANSPORTATION BENEFIT DISTRICT					
OPERATING TRANSFERS OUT					
104 000 134 597 42 00 70 OP TRF TO 103/ PROJECTS	319,400	268,000	1,041,099	800,106	913,154
104 000 134 597 42 00 80 OP TRF TO 001/ PARKS	0	0	0	0	0
TOTAL OPERATING TRANSFERS	319,400	268,000	1,041,099	800,106	913,154
TOTAL APPROPRIATED CITY USE	319,400	268,000	1,041,099	800,106	913,154
104 999 134 508 10 00 00 RESERVED ENDING BALANCE	1,249,288	1,410,385	872,286	1,257,575	947,421
104 999 134 508 80 00 00 UNRESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE	1,249,288	1,410,385	872,286	1,257,575	947,421
NON EXPENDITURES					
TOTAL NON EXPENDITURES	0	0	0	0	0
GRAND TOTAL STREET DEPARTMENT RESERVE FUND	1,568,688	1,678,385	1,913,385	2,057,681	1,860,575

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STREET RESERVE FUND
JANUARY 1, 2021

DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
STREET DEPARTMENT RESERVE					
OPERATING TRANSFERS OUT					
105 000 133 597 42 00 50 OP TRF TO 103/ VEHICLE	6,900	6,311	0	0	0
TOTAL OPERATING TRANSFERS	6,900	6,311	0	0	0
TOTAL APPROPRIATED CITY USE	6,900	6,311	0	0	0
105 999 133 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
105 999 133 508 80 00 00 UNRESERVED ENDING BALANCE	41,269	42,493	62,693	69,341	89,541
TOTAL ESTIMATED ENDING CASH BALANCE	41,269	42,493	62,693	69,341	89,541
NON EXPENDITURES					
105 999 133 587 42 00 00 RESIDUAL EQUITY TRANSFER	0	0	0	0	0
TOTAL NON EXPENDITURES	0	0	0	0	0
GRAND TOTAL STREET DEPARTMENT RESERVE FUND	48,169	48,804	62,693	69,341	89,541

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
DRUG ENFORCEMENT FUND
JANUARY 1, 2021

DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
DRUG ENFORCEMENT FUND					
SUPPLIES					
108 000 064 521 23 27 00 UNIFORMS & CLOTHING	0	0	0	0	0
108 000 064 521 23 31 60 OPERATING SUPPLIES	2,000	5	1,000	0	1,000
108 000 064 521 23 35 00 SMALL TOOLS & MINOR EQUIP	7,000	6,302	4,000	4,250	2,000
TOTAL SUPPLIES	9,000	6,307	5,000	4,250	3,000
OTHER SERVICES & CHARGES					
108 000 064 521 23 43 00 TRAVEL, MEALS, LODGING	4,000	572	4,000	0	2,000
108 000 064 521 23 49 40 REGISTRATION, TUITION	2,000	1,344	2,000	0	1,000
108 000 064 521 49 21 00 JUDGEMENTS & AWARDS	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES	6,000	1,916	6,000	0	3,000
CAPITAL OUTLAY					
108 000 064 594 23 64 20 OFFICE EQUIPMENT	0	0	0	0	0
108 000 064 594 23 64 90 OTHER EQUIPMENT & MACHINEF	0		0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0
OTHER FINANCING USES					
OPERATING TRANSFERS					
108 000 064 597 21 00 00 OP TRF/ CE, DRUG OFFICER	0	0	0	0	0
TOTAL OPERATING TRANSFERS	0	0	0	0	0
TOTAL OTHER FINANCING USES	0	0	0	0	0
TOTAL APPROPRIATED CITY USE	15,000	8,223	11,000	4,250	6,000
108 999 064 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
108 999 064 508 80 00 00 UNRESERVED ENDING BALANCE	4,768	10,861	961	6,706	806
TOTAL ESTIMATED ENDING CASH BALANCE	4,768	10,861	961	6,706	806
NON EXPENDITURES					
108 999 064 586 00 00 00 DUE TO STATE/PROP SEIZURES	0	0	0	0	0
TOTAL NON EXPENDITURES	0	0	0	0	0
GRAND TOTAL DRUG ENFORCEMENT FUND	19,768	19,084	11,961	10,956	6,806

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
AMBULANCE / EMS						
SALARIES & WAGES						
120 000 084 522 70 10 00	FIRE CHIEF	27,500	39,032	37,500	30,185	47,262
120 000 084 522 70 10 10	OVERTIME	60,000	41,666	60,000	33,110	60,000
120 000 084 522 70 11 00	EMT / CAPTAINS	80,791	80,321	166,646	83,813	49,412
120 000 084 522 70 12 00	EMT'S	344,534	361,188	282,715	376,506	500,600
120 000 084 522 70 13 00	SECRETARY	8,841	9,763	14,500	8,774	17,674
120 000 084 522 70 15 00	VOLUNTEERS	17,500	5,451	17,500	5,445	17,500
120 000 084 522 70 16 00	RESERVES	47,655	49,208	47,655	47,850	50,000
120 000 084 522 70 17 00	OUT OF AREA TRANSPORT	42,000	29,078	42,000	22,132	35,000
TOTAL SALARIES & WAGES		628,821	615,706	668,516	607,815	777,448
PERSONNEL BENEFITS						
120 000 084 517 22 26 11	OTHER MED COSTS, LEOFF I	2,500	318	2,500	1,190	2,500
120 000 084 517 22 26 90	HEALTH INS / RETIRED	30,565	32,366	33,000	27,597	33,000
120 000 084 522 70 21 00	FICA / MED AID	49,750	43,605	50,000	45,284	46,332
120 000 084 522 70 22 00	RETIREMENT	39,000	35,364	39,000	34,685	34,523
120 000 084 522 70 22 20	RETIREMENT / VOLUNTEERS	850	484	850	195	600
120 000 084 522 70 23 00	UNEMPLOYMENT	0	0	0	0	0
120 000 084 522 70 24 00	INDUSTRIAL INSURANCE	38,500	27,797	38,000	23,356	25,258
120 000 084 522 70 26 10	HEALTH INSURANCE	129,240	116,941	132,000	129,192	125,575
120 000 084 522 70 26 20	DENTAL INSURANCE	6,140	6,215	7,000	6,422	8,644
120 000 084 522 70 26 30	VISION INSURANCE	2,000	1,906	2,000	1,934	2,130
120 000 084 522 70 26 40	LIFE INSURANCE	2,390	1,832	2,500	1,878	1,360
120 000 084 522 70 26 50	DISABILITY INSURANCE	1,730	1,768	1,775	1,758	2,246
120 000 084 522 70 27 00	UNIFORM / CLOTHING ALLOW	6,000	3,947	6,500	3,063	10,000
TOTAL PERSONNEL BENEFITS		308,665	272,542	315,125	276,556	292,168

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SUPPLIES						
120 000 084 522 70 31 10	OFFICE SUPPLIES	1,250	1,839	1,300	1,367	10,000
120 000 084 522 70 31 50	MAINTENANCE SUPPLIES	250	0	750	173	500
120 000 084 522 70 31 60	OPERATING SUPPLIES	400	829	400	299	1,000
120 000 084 522 70 31 61	EMS SUPPLIES	16,500	8,887	16,500	19,347	16,500
120 000 084 522 70 31 62	PUBLIC EDUC. & PUB RELATIO	400	216	400	65	400
120 000 084 522 70 31 63	TRAINING SUPPLIES	2,800	1,664	2,800	1,712	3,000
120 000 084 522 70 32 00	FUEL	13,000	8,929	13,000	6,349	10,000
120 000 084 522 70 35 00	SMALL TOOLS / MINOR EQUIP	900	810	900	3,334	3,000
	TOTAL SUPPLIES	35,500	23,174	36,050	32,646	44,400
OTHER SERVICES & CHARGES						
120 000 084 522 70 41 20	MANAGEMENT CONSULTANT	6,000	8,931	6,000	4,375	10,000
120 000 084 522 70 41 70	MEDICAL SERVICES	0	0	0	0	0
120 000 084 522 70 41 80	ADVERTISING	0	0	0	0	300
120 000 084 522 70 41 90	BILLING SERVICES	121,164	118,157	56,500	50,316	80,000
120 000 084 522 70 41 91	MGMT CONSULT-WORKERS C	1,500	1,306	1,500	1,160	1,500
120 000 084 522 70 42 10	TELEPHONES, FAX, CELL PHO	2,250	1,540	2,250	2,121	2,000
120 000 084 522 70 42 20	POSTAGE	200	0	200	133	200
120 000 084 522 70 43 00	TRAVEL, LODGING, MEALS	2,100	493	2,100	444	2,500
120 000 084 518 30 46 00	INSURANCE, PROPERTY	4,200	4,189	4,200	4,680	5,000
120 000 084 518 60 46 00	INSURANCE, LIABILITY	18,400	19,704	20,000	18,847	20,000
120 000 084 522 70 47 10	ELECTRICITY, GAS	5,800	4,879	5,800	5,025	5,000
120 000 084 522 70 47 20	WATER	380	212	380	224	400
120 000 084 522 70 48 10	BLDG REPAIRS & MAINTENANC	1,750	424	1,000	877	1,000
120 000 084 522 70 48 20	VEHICLE REPAIR & MAINT	14,000	5,077	14,000	11,033	14,000
120 000 084 522 70 48 30	EQUIP REPAIR & MAINTENANC	2,500	804	4,500	2,779	2,000
120 000 084 522 70 49 10	DUES, SUBSCRIPTION, MMBR	1,000	604	3,000	3,951	3,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
120 000 084 522 70 49 31	CIVIL SERVICE	1,000	743	1,000	675	1,000
120 000 084 522 70 49 32	PRACTICE FUND, VOLUNTEER	1,200	1,200	1,200	1,200	1,200
120 000 063 522 70 49 40	REGISTRATION, TUITION	3,250	2,052	3,250	833	3,250
120 000 084 522 70 49 60	CLEANING, LAUNDRY	1,000	333	1,000	267	500
120 000 084 522 70 51 30	STATE AUDIT	2,500	2,859	0	422	0
TOTAL OTHER SERVICES & CHARGES		190,194	173,506	127,880	109,362	152,850
COMMUNICATION, ALARM, DISPATCH						
120 000 084 528 60 51 00	DISPATCH, ASOTIN COUNTY	8,857	3,635	9,000	7,180	5,000
TOTAL COMMUNICATION, ALARM, DISPATCH		8,857	3,635	9,000	7,180	5,000
INTEREST / DEBT SERVICE COSTS						
120 000 084 592 22 82 00	INTERFUND LOAN INTEREST	0	0	0	0	0
120 000 084 592 22 83 10	LOCAL INTEREST	0	0	0	0	0
TOTAL INTEREST / DEBT SERVICE COSTS		0	0	0	0	0
CAPITAL OUTLAY						
120 000 084 594 22 62 00	BUILDINGS & STRUCTURES	0	0	22,000	15,785	0
120 000 084 594 22 63 00	OTHR IMPROVEMENTS TO PR	0	0	0	0	0
120 000 084 594 22 64 10	VEHICLES	0	0	0	0	20,000
120 000 084 594 22 64 20	OFFICE & COMPUTER EQUIP	0	0	0	0	0
120 000 084 594 22 64 90	OTHER EQUIPMENT & MACH.	139,955	139,199	0	0	0
TOTAL CAPITAL OUTLAY		139,955	139,199	22,000	15,785	20,000
TOTAL OPERATING EXPENDITURES		1,311,992	1,227,761	1,178,571	1,049,343	1,291,866

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
AMBULANCE / EMS FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
120 000 084 597 11 00 10	TRF TO CE / ELECTION EXP	1500	1500	1500	1500	1500
120 000 084 597 14 00 30	TRF TO CE / ADMIN EXP	8225	7910	8225	8225	8500
120 000 084 597 22 00 10	TRF TO 003/ VEHICLE RPLCMN	42000	42000	42000	42000	42000
	TTL OPERATING TRANSFERS OUT	51,725	51,410	51,725	51,725	52,000
	TOTAL OTHER FINANCING USES	51,725	51,410	51,725	51,725	52,000
	TOTAL APPROPRIATED CITY USE	1,363,717	1,279,171	1,230,296	1,101,068	1,343,866
120 999 084 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
120 999 084 508 80 00 00	UNRESERVED ENDING BALAN	200,024	441,473	461,443	716,339	717,140
	TOTAL ESTIMATED ENDING CASH BALANCE	200,024	441,473	461,443	716,339	717,140
NON EXPENDITURES						
SERVICE - LONG TERM DEBT						
120 999 084 591 22 79 00	LOCAL LOAN PAYMENT	0	0	0	0	0
	TOTAL LONG TERM DEBT SERVICE	0	0	0	0	0
INTERFUND LOAN DISBURSEMENTS						
120 999 084 581 22 00 00	LOAN PAYMENT	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENTS	0	0	0	0	0
	TOTAL NON EXPENDITURES					
	GRAND TOTAL EMS FUND	1,563,741	1,720,644	1,691,739	1,817,407	2,061,006

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
EMS CAPITAL RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
EMS CAPITAL RESERVE FUND						
OTHER FINANCING USES						
121 000 082 597 22 00 10	OP TRF TO EMS /120	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL APPROPRIATED CITY USE	0	0	0	0	0
121 999 082 508 00 00 00	ESTIMATED ENDING CASH BAL	91,947	92,715	134,815	135,747	177,847
121 999 082 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	91,947	92,715	134,815	135,747	177,847
NON EXPENDITURES						
INTERFUND LOAN DISBURSEMENT						
121 999 082 581 10 00 00	LOANS TO OTHER FUNDS	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENT	0	0	0	0	0
	TOTAL NON EXPENDITURES	0	0	0	0	0
GRAND TOTAL EMS CAPITAL RESERVE FUND		91,947	92,715	134,815	135,747	177,847

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
LODGING TAX FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
LODGING TAX FUND						
OTHER SERVICES & CHARGES						
130 000 211 557 30 44 00	ADVERTISING	0	0	0	0	0
130 000 211 557 30 49 30	CHAMBER TOURISM	0	0	0	0	0
130 000 211 557 30 49 31	HCVA TOURISM PROMOTION	95,000	94,929	100,000	89,840	75,000
130 000 211 557 30 49 32	WINE ALLIANCE, TOURISM	0	0	0	0	0
130 000 211 557 30 49 33	PORT OF CLARKSTON - CRUISE	0	0	0	0	15,000
130 000 211 573 60 49 32	TOURISM PROMO, SPORTS EVENT	0	0	4,400	0	0
TOTAL OTHER SERVICES & CHARGES		95,000	94,929	104,400	89,840	90,000
CAPITAL OUTLAY						
130 000 211 594 75 63 00	IMPROVEMENTS TO REAL PROP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0
OTHER CHARACTERS OF EXPENDITURE						
OPERATING TRANSFERS OUT						
130 000 211 597 76 00 30	TRF TO CE / PARKS	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		0	0	0	0	0
TOTAL OTHER CHARACTERS OF EXPENDITURE		0	0	0	0	0
TOTAL APPROPRIATED CITY USE		95,000	94,929	104,400	89,840	90,000
130 999 211 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
130 999 211 508 80 00 00	UNRESERVED ENDING BALANCE	575,300	579,677	567,777	562,211	564,711
TOTAL ESTIMATED ENDING CASH BALANCE		575,300	579,677	567,777	562,211	564,711
GRAND TOTAL STADIUM / CONVENTION CENTER FUND		670,300	674,606	672,177	652,051	654,711

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
MUNICIPAL CAPITAL IMPROVEMENT FUND
JANUARY 1, 2021

DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
MUNICIPAL CAPITAL IMPROVEMENT FUND					
OTHER FINANCING USES					
OPERATING TRANSFERS OUT					
306 000 240 597 00 00 00 OPERATING TRANSFERS OUT	0	0	0	0	0
306 000 240 597 14 00 01 OP TRF/ CITY HALL IMPROVEMENT	0	0	0	0	0
306 000 240 597 21 00 10 OP TRF / 001, POLICE	0	0	0	0	0
306 000 240 597 22 00 20 OP TRF/ OO1, FIRE	0	0	0	0	0
306 000 240 597 42 00 00 OP TRF / 103, STREETS	0	0	0	0	0
306 000 240 597 76 00 20 OP TRF / 103, PARK IMPROVEMENT	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT	0	0	0	0	0
TOTAL OTHER FINANCING USES	0	0	0	0	0
TOTAL APPROPRIATED CITY USE	0	0	0	0	0
306 999 240 508 10 00 00 RESERVED ENDING BALANCE	0	0	0	0	0
306 999 240 508 80 00 00 UNRESERVED ENDING BALANCE	485,292	493,101	553,901	577,298	643,098
TOTAL ESTIMATED ENDING CASH BALANCE	485,292	493,101	553,901	577,298	643,098
GRAND TOTAL MUNICIPAL CAPITAL IMPROVEMENT	485,292	493,101	553,901	577,298	643,098

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SEWER OPERATIONS & MAINTENANCE FUND						
OTHER SERVICES & CHARGES, GEN ADMIN						
400 000 140 535 10 41 10	CONSULTING ENGINEERING	39,500	29,033	150,000	147,109	120,000
400 000 140 535 10 41 20	MANAGEMENT CONSULTING	1,500	9,029	1,500	17,993	1,500
400 000 140 535 10 41 80	ADVERTISING, PUBLICATIONS	500	185	500	654	500
400 000 140 535 10 41 91	WORKER'S COMP MGMT	1,600	1,524	1,600	1,354	1,600
400 000 140 535 10 46 30	INSURANCE, PROPERTY	52,000	34,467	35,000	37,136	35,000
400 000 140 535 10 46 60	INSURANCE, LIABILITY	27,000	31,664	32,000	30,286	32,000
400 000 140 535 10 49 20	FILING & RECORDING FEES, COLL.	3,000	1,295	3,000	1,527	3,000
400 000 140 535 10 49 30	BANK FEES	1,500	717	1,500	664	1,500
TOTAL OTHER SERVICES & CHARGES		126,600	107,913	225,100	236,723	195,100
INTERGOVERNMENTAL SERVICES & CHARGES						
400 000 140 535 10 51 10	DOE PERMIT FEE	16,500	16,234	16,500	16,706	16,500
400 000 140 535 10 51 30	STATE AUDIT	8,000	4,680	0	691	0
400 000 140 535 10 44 53	EXCISE TAXES	28,000	27,054	28,000	30,629	28,000
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		52,500	47,968	44,500	48,026	44,500
CUSTOMER SERVICE SALARIES & WAGES						
400 000 140 535 70 10 00	CUSTOMER SERVICE WAGES	90,350	89,902	93,000	95,419	98,202
TOTAL CUSTOMER SERVICE SALARIES & WAGES		90,350	89,902	93,000	95,419	98,202
PERSONNEL BENEFITS, CUST SERVICE						
400 000 140 535 70 21 00	FICA / MED AID	7,100	6,872	7,100	7,447	7,330
400 000 140 535 70 22 00	RETIREMENT	11,750	11,500	12,000	12,077	12,375
400 000 140 535 70 24 00	INDUSTRIAL INSURANCE	450	337	450	304	450
400 000 140 535 70 26 10	MEDICAL INSURANCE	20,750	21,502	22,500	23,819	24,500
400 000 140 535 70 26 20	DENTAL INSURANCE	1,150	1,142	1,175	1,171	1,200
400 000 140 535 70 26 30	VISION INSURANCE	300	321	350	357	400
400 000 140 535 70 26 40	LIFE INSURANCE	230	219	240	219	240
TOTAL OTHER SERVICES & CHARGES		41,730	41,894	43,815	45,394	46,495

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
OPERATIONS SALARIES & WAGES						
400 000 140 535 80 10 00	WAGES	280,000	283,736	292,000	309,267	343,006
400 000 140 535 80 10 10	OVERTIME	15,900	12,631	15,900	13,057	19,935
400 000 140 535 80 10 20	TEMP WAGES	0	0	0	0	0
TOTAL OPERATIONS SALARIES & WAGES		295,900	296,366	307,900	322,323	362,941
PERSONNEL BENEFITS, OPERATIONS						
400 000 140 535 80 21 00	FICA / MED AID	23,500	22,981	23,900	25,827	23,900
400 000 140 535 80 22 00	RETIREMENT	38,250	37,760	38,750	40,729	38,750
400 000 140 535 80 23 00	UNEMPLOYMENT	0	0	0	0	0
400 000 140 535 80 24 00	INDUSTRIAL INSURANCE	11,250	7,737	11,250	6,830	11,250
400 000 140 535 80 26 10	MEDICAL INSURANCE	81,500	81,435	83,900	82,842	83,900
400 000 140 535 80 26 20	DENTAL INSURANCE	4,900	4,880	5,050	5,001	5,050
400 000 140 535 80 26 30	VISION INSURANCE	1,200	1,144	1,250	1,180	1,250
400 000 140 535 80 26 40	LIFE INSURANCE	800	760	800	772	800
400 000 140 535 80 27 00	CLOTHING & UNIFORMS	1,250	1,266	1,250	1,250	1,250
TOTAL PERSONNEL BENEFITS, OPERATIONS		162,650	157,962	166,150	164,432	166,150
SUPPLIES						
400 000 140 535 80 31 10	OFFICE SUPPLIES	1,200	574	1,200	1,089	1,200
400 000 140 535 80 31 20	FORMS, RECEIPTS	1,000	265	1,000	708	1,000
400 000 140 535 80 31 50	MAINTENANCE SUPPLIES	1,000	140	1,000	472	1,000
400 000 140 535 80 31 60	OPERATING SUPPLIES	500	259	500	12	500
400 000 140 535 80 31 61	SAFETY SUPPLIES	1,000	671	1,000	834	1,000
400 000 140 535 80 31 62	OPER SUPPLIES, SEWER LINE	1,500	0	1,500	22	1,500
400 000 140 535 80 31 80	CHEMICALS & LAB SUPPLIES	42,500	45,845	42,500	38,016	55,000
400 000 140 535 80 31 82	LAB EQUIPMENT	6,500	0	6,500	1,444	6,500
400 000 140 535 80 32 00	FUEL	4,000	5,636	4,200	2,142	5,500
400 000 140 535 80 35 00	SMALL TOOLS / MINOR EQUIP	5,000	4,212	5,000	3,275	5,000
TOTAL SUPPLIES		64,200	57,600	64,400	48,015	78,200
OTHER SERVICES & CHARGES, OPERATIONS						
400 000 140 535 80 41 70	MEDICAL SERVICES, DRUG TEST	400	448	400	582	600
400 000 140 535 80 41 90	LAB FEES	7,000	0	7,000	79	7,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
400 000 140 535 80 41 91	OTHER PROFFESIONAL SERVICES	5,000	1,780	11,000	5,174	11,000
400 000 140 535 80 42 10	TELEPHONES, INTERNET	6,500	7,352	6,500	6,579	6,500
400 000 140 535 80 42 11	ALARMS	1,000	644	1,000	1,010	1,000
400 000 140 535 80 42 20	POSTAGE	6,000	4,981	6,000	4,507	6,000
400 000 140 535 80 43 00	TRAVEL, MEALS, LODGING	3,000	1,120	3,000	15	4,500
400 000 140 535 80 47 10	ELECTRICITY, GAS	150,000	149,987	150,000	132,383	150,000
400 000 140 535 80 47 20	WATER	2,000	1,750	2,000	1,577	2,000
400 000 140 535 80 47 30	GENERATED SLUDGE DISPOSAL	80,000	64,517	80,000	46,918	80,000
400 000 140 535 80 47 31	LANDFILL	2,000	2,708	2,500	2,294	3,000
400 000 140 535 80 47 32	STORMWATER	1,500	1,771	1,800	1,777	1,800
400 000 140 535 80 48 10	BLDG REPAIRS & MAINTENANCE	11,600	5,615	34,500	63,104	14,500
400 000 140 535 80 48 11	SEWER LINE REPAIRS	10,000	1,530	10,000	40,303	10,000
400 000 140 535 80 48 20	VEHICLE REPAIRS & MAINT	10,000	3,532	10,000	6,991	5,000
400 000 140 535 80 48 21	HYDROFLUSER REPAIRS & MAIN	5,000	4,603	5,000	8,521	8,400
400 000 140 535 80 48 30	EQUIPMENT REPAIRS & MAINT	50,000	42,937	87,200	107,638	90,000
400 000 140 535 80 49 10	DUES, SUBSCRIPTIONS, MMBR	500	250	500	2,679	500
400 000 140 535 80 49 40	REGISTRATION, TUITION	3,500	1,215	3,500	2,728	3,500
400 000 140 535 80 49 60	CLEANING, LAUNDRY	0	0	0	0	0
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		355,000	296,739	421,900	434,858	405,300
INTERFUND TRANSACTIONS						
400 000 140 535 80 45 10	OFFICE RENT	4,000	4,000	4,000	4,000	4,000
TOTAL INTERFUND TRANSACTIONS		4,000	4,000	4,000	4,000	4,000
INTEREST/DEBT SERVICE COSTS						
400 000 140 592 80 00 00	INTERFUND LOAN INTEREST	0	0	0	0	0
TOTAL INTEREST/DEBT SERVICE		0	0	0	0	0
CAPITAL OUTLAY						
400 000 140 594 35 61 00	LAND ACQUISITION	0	0	0	0	0
400 000 140 594 35 62 00	BUILDINGS & STRUCTURES	0	0	0	0	120,000
400 000 140 594 35 63 00	IMPROVEMENT TO REAL PROP	0	0		0	
400 000 140 594 35 64 10	VEHICLES	48,000	39,470	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
400 000 140 594 35 64 20	OFFICE EQUIPMENT	0	0	0	0	0
400 000 140 594 35 64 90	OTHER MACHINERY & EQUIP	0	0	10,000	16,180	0
	TOTAL CAPITAL OUTLAY	48,000	39,470	10,000	16,180	120,000
	TOTAL EXPENDITURES	1,240,930	1,139,815	1,380,765	1,415,371	1,520,888
	OPERATING TRANSFERS OUT					
400 000 140 597 35 00 10	OP TRF / 402, LINE RESERVE	20,000	20,000	20,000	20,000	20,000
400 000 140 597 35 00 20	OP TRF / 403, CAP RPLCMNT RSRV	20,000	20,000	20,000	20,000	20,000
400 000 140 597 35 00 30	OP TRF / 401, EQUIP RESERVE	20,000	20,000	20,000	20,000	20,000
400 000 140 597 35 00 40	OP TRF / 406, 2011 BOND	347,000	347,000	347,000	347,000	347,000
400 000 140 597 35 00 41	OP TRF / 407, PWTF LOAN	370,000	370,000	370,000	370,000	370,000
400 000 140 597 35 00 43	OP TRF / 408, L9700039, SRF	0	0	0	0	0
400 000 140 597 35 00 44	OP TRF 408/ SRF LOAN L1200009	44,100	44,100	44,100	44,100	44,100
	TOTAL OPERATING TRANSFERS OUT	821,100	821,100	821,100	821,100	821,100
	TOTAL OTHER FINANCING USES	821,100	821,100	821,100	821,100	821,100
	TOTAL APPROPRIATED CITY USE	2,062,030	1,960,915	2,201,865	2,236,471	2,341,988
400 999 140 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
400 999 140 508 80 00 00	UNRESERVED ENDING BALANCE	764,928	826,703	918,228	871,105	898,616
	TOTAL ESTIMATED ENDING CASH BALANCE	764,928	826,703	918,228	871,105	898,616
	NON-EXPENDITURES					
	INTERFUND LOAN DISBURSEMENTS					
400 999 140 581 20 00 00	LOAN PAYMENT	0	0	0	0	0
	TOTAL INTERFUND LOAN DISBURSEMENTS	0	0	0	0	0
	GRAND TOTAL SEWER O & M FUND	2,826,958	2,787,617	3,120,093	3,107,575	3,240,605

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER EQUIPMENT RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SEWER EQUIPMENT RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
401 000 141 597 35 00 12	OP TRF TO 400/VEHICLES	48,000	38,500	0	0	0
TOTAL OPERATING TRANSFERS OUT		48,000	38,500	0	0	0
TOTAL OTHER FINANCING USES		48,000	38,500	0	0	0
TOTAL APPROPRIATED CITY USE		48,000	38,500	0	0	0
401 999 141 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
401 999 141 508 80 00 00	UNRESERVED ENDING BALANCE	106,029	117,405	137,855	138,696	159,146
TOTAL ESTIMATED ENDING CASH BALANCE		106,029	117,405	137,855	138,696	159,146
GRAND TOTAL SEWER EQUIPMENT RESERVE		154,029	155,905	137,855	138,696	159,146

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER LINE RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SEWER LINE RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
402 000 142 597 35 00 13	OP TRF/400 LAND PURCHASE	0	0	0	0	0
402 000 142 597 35 00 32	OP TRF/400 LINE CONSTRUCTION	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0
TOTAL APPROPRIATED CITY USE		0	0	0	0	0
402 999 142 508 00 00 00	ESTIMATED ENDING CASH BAL	599,921	607,475	629,975	634,165	656,665
402 999 142 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		599,921	607,475	629,975	634,165	656,665
NON EXPENDITURES						
INTERFUND LOAN DISBURSEMENTS						
402 999 142 581 10 00 00	I/F LOANS TO OTHER FUNDS	0	0	0	0	0
TTL I/F LOAN DISBURSEMENTS		0	0	0	0	0
TOTAL NON EXPENDITURES		0	0	0	0	0
GRAND TOTAL SEWER LINE RESERVE FUND		599,921	607,475	629,975	634,165	656,665

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER CAPITAL REPLACEMENT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SEWER CAPITAL REPLACEMENT FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
403 000 143 597 35 00 20	OP TRF / 401, EQUIP RESERVE	0	0	0	0	0
403 000 143 597 35 00 30	OP TRF / 400, SEWER O & M	0	0	0	0	0
403 000 143 587 35 00 40	EQUITY TRANSFER / 404	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0
TOTAL APPROPRIATED CITY USE		0	0	0	0	0
403 999 143 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
403 999 143 508 80 00 00	UNRESERVED ENDING BALANCE	165,295	167,519	187,819	189,369	209,669
TOTAL ESTIMATED ENDING CASH BALANCE		165,295	167,519	187,819	189,369	209,669
GRAND TOTAL SEWER CAPITAL REPLACEMENT RESERVE		165,295	167,519	187,819	189,369	209,669

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER RESERVE FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SEWER RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
404 000 144 597 35 00 14	OP TRF / 400	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0
TOTAL APPROPRIATED CITY USE		0	0	0	0	0
404 999 144 508 00 00 00	ESTIMATED ENDING CASH BAL	134,803	95,349	142,165	150,149	150,749
404 999 144 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		134,803	141,565	142,165	150,149	150,749
GRAND TOTAL SEWER RESERVE		134,803	141,565	142,165	150,149	150,749

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER CONSTRUCTION FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SEWER CONSTRUCTION FUND						
INTEREST/DEBT SERVICE COSTS						
405 000 145 592 35 84 00	DEBT ISSUANCE COSTS	0	0	0	0	0
	TOTAL INTEREST/DEBT COSTS	0	0	0	0	0
CAPITAL OUTLAY						
405 000 145 594 35 63 00	IMPROVEMENTS TO PROPERTY	0	0	0	0	0
405 000 145 594 35 63 10	DESIGN ENGINEERING	0	0	0	0	0
405 000 145 594 35 63 20	CONSTRUCTION ENGINEERING	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
405 000 145 597 35 00 10	TRF TO DEBT SVC	0	0	0	0	0
405 000 145 597 35 00 50	TRF TO 400/ REIMBURSE	0	0	0	0	0
	TOTAL OPERATING TRANSFERS OUT	0	0	0	0	0
	TOTAL OTHER FINANCING USES	0	0	0	0	0
	TOTAL APPROPRIATED CITY USES	0	0	0	0	0
405 999 145 508 10 00 00	RESERVED ENDING BALANCE	103,587	105,187	105,387	106,344	106,544
405 999 145 508 80 00 00	UNRESERVED END BALANCE	0	0	0	0	0
	TOTAL ESTIMATED ENDING CASH BALANCE	103,587	105,187	105,387	106,344	106,544
	GRAND TOTAL SEWER RESERVE	103,587	105,187	105,387	106,344	106,544

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SEWER REVENUE BOND FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SEWER REVENUE BOND FUND						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
406 000 146 591 35 72 00	2011 BOND PRINCIPAL	55,000	55,000	55,000	55,000	55,000
406 000 146 591 35 72 10	2013 BOND PRINCIPAL	75,000	75,000	75,000	75,000	75,000
TOTAL GENERAL LT DEBT REDEMPTION		130,000	130,000	130,000	130,000	130,000
INTEREST & OTHER DEBT SERVICE COSTS						
406 000 146 592 35 83 30	2011 BOND INTEREST	78,800	77,138	75,488	75,488	75,488
406 000 146 592 35 83 40	2013 BOND INTEREST	136,950	135,404	133,904	133,904	133,904
406 000 146 592 35 89 00	OTHER DEBT SERVICE COSTS	1,000	1,200	1,000	600	1,000
TOTAL INTEREST/DEBT SERVICE COSTS		216,750	213,741	210,391	209,991	210,391
TOTAL OTHER CHARACTERS OF EXPENDITURE		346,750	343,741	340,391	339,991	340,391
TOTAL APPROPRIATED CITY USE		346,750	343,741	340,391	339,991	340,391
406 999 146 508 10 00 00	RESERVED ENDING BALANCE	345,000	345,000	345,000	345,000	345,000
406 999 146 508 80 00 00	UNRESERVED END BALANCE	23,275	26,272	35,880	35,010	44,619
TOTAL ESTIMATED ENDING CASH BALANCE		368,275	371,272	380,880	380,010	389,619
GRAND TOTAL PWTF LOANS - SEWER		715,025	715,013	721,272	720,002	730,010

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
PWTF LOAN FUND - SEWER
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
PWTF LOAN FUND - SEWER						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
407 000 147 591 35 79 20	PWTF LOAN #PC12-951-035, PRINC	349,750	349,746	349,750	349,746	349,750
TOTAL GENERAL LT DEBT REDEMPTION		349,750	349,746	349,750	349,746	349,750
INTEREST & OTHER DEBT SERVICE COSTS						
407 000 147 592 35 83 20	PWTF LOAN #PC12-951-035, INT	19,250	20,110	19,250	19,236	19,250
407 000 147 592 35 89 00	OTHER DEBT SERVICE COSTS	0	0	0	0	0
TOTAL INTEREST/DEBT SERVICE COSTS		19,250	20,110	19,250	19,236	19,250
TOTAL OTHER CHARACTERS OF EXPENDITURE		369,000	369,856	369,000	368,982	369,000
TOTAL APPROPRIATED CITY USE		369,000	369,856	369,000	368,982	369,000
407 999 147 508 80 00 00	UNRESERVED END BALANCE	4,990	4,205	5,205	5,272	6,272
407 999 147 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		4,990	4,205	5,205	5,272	6,272
GRAND TOTAL PWTF LOANS - SEWER		373,990	374,061	374,205	374,254	375,272

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SRF LOAN FUND - SEWER
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SRF LOAN FUND - SEWER						
OTHER CHARACTERS OF EXPENDITURE						
REDEMPTION GENERAL LONG TERM DEBT						
408 000 148 591 35 72 20	SRF LOAN PRINCIPAL, L9700039	0	0	0	0	0
408 000 148 912 35 72 30	SRF LOAN PRINCIPAL, L1200	30,400	31,196	32,017	32,017	32,017
TOTAL GENERAL LT DEBT REDEMPTION		30,400	31,196	32,017	32,017	32,017
INTEREST & OTHER DEBT SERVICE COSTS						
408 000 148 592 35 83 20	SRF LOAN INTEREST, L9700039	0	0	0	0	0
408 000 148 592 35 83 30	SRF LOAN INTEREST, L1200	13,615	12,813	11,992	11,992	11,992
408 000 148 592 35 84 00	OTHER DEBT SERVICE COSTS	200	0	200	0	200
TOTAL INTEREST/DEBT SERVICE COSTS		13,815	12,813	12,192	11,992	12,192
TOTAL OTHER CHARACTERS OF EXPENDITURE		44,215	44,009	44,209	44,009	44,209
TOTAL APPROPRIATED CITY USE		44,215	44,009	44,209	44,009	44,209
408 999 148 508 10 00 00	RESERVED ENDING BALANCE	82,600	82,600	82,600	82,600	82,600
408 999 148 508 80 00 00	UNRESERVED ENDING BALANCE	5,589	6,699	6,990	7,714	8,005
TOTAL ESTIMATED ENDING CASH BALANCE		88,189	89,299	89,590	90,314	90,605
GRAND TOTAL SRF LOAN FUND - SEWER		132,404	133,307	133,799	134,323	134,814

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
STORMWATER OPERATIONS & MAINTENANCE FUND						
CUSTOMER SERVICE SALARIES & WAGES						
409 000 049 531 10 10 00	CUSTOMER SERVICE WAGES	16,000	15,263	16,500	16,551	17,324
	TOTAL CUSTOMER SERVICE SALARIES & WAGES	16,000	15,263	16,500	16,551	17,324
PERSONNEL BENEFITS, CUST SERVICE						
409 000 049 531 10 21 00	FICA / MED AID /VEBA	1,250	1,192	1,300	1,320	1,300
409 000 049 531 10 22 00	RETIREMENT	1,970	1,938	2,100	2,028	2,100
409 000 049 531 10 24 00	INDUSTRIAL INSURANCE	100	76	100	68	100
409 000 049 531 10 26 10	MEDICAL INSURANCE	4,000	3,743	4,000	4,804	5,000
409 000 049 531 10 26 20	DENTAL INSURANCE	300	298	305	305	305
409 000 049 531 10 26 30	VISION INSURANCE	60	53	60	68	70
409 000 049 531 10 26 40	LIFE INSURANCE	50	47	52	47	52
	TOTAL OTHER SERVICES & CHARGES	7,730	7,345	7,917	8,640	8,927
SUPPLIES						
409 000 049 531 10 31 10	OFFICE SUPPLIES	800	424	800	710	800
409 000 049 531 10 31 20	FORMS, RECEIPTS	1,000	265	1,000	708	1,000
409 000 049 531 10 31 50	MAINTENANCE SUPPLIES	1,000	0	1,000	0	1,000
	TOTAL SUPPLIES	2,800	689	2,800	1,418	2,800
OTHER SERVICES & CHARGES, OPERATIONS						
409 000 049 531 10 41 10	CONSULTING ENGINEERING	0	4,927	4,000	0	4,000
409 000 049 531 10 41 80	ADVERTISING, PUBLICATIONS	200	168	400	168	600
409 000 049 531 10 41 91	OTHER PROFESSIONAL SERVIC	0	0	0	0	0
409 000 049 531 10 42 10	TELEPHONES	300	0	300	0	300
409 000 049 531 10 42 20	POSTAGE	4,800	3,908	4,800	4,356	4,800
409 000 049 531 10 44 53	EXCISE TAXES	5,000	5,461	5,750	5,511	5,750
409 000 049 531 10 45 10	OFFICE RENT	2,000	2,000	2,000	2,000	2,000
409 000 049 531 10 46 30	INSURANCE, PROPERTY	0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
409 000 049 531 10 46 60	INSURANCE, LIABILITY	3,400	2,000	3,400	2,000	3,400
409 000 049 531 10 47 30	LANDFILL SWEEPINGS	6,000	7,028	7,000	8,595	7,000
409 000 049 531 10 48 30	EQUIPMENT REPAIR	1,000	775	2,000	814	2,000
409 000 049 531 10 49 20	FILING & RECORDING FEES, CC	2,500	1,295	2,500	923	2,500
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		25,200	27,561	32,150	24,366	32,350
INTERGOVERNMENTAL SERVICES & CHARGES						
409 000 049 531 10 49 10	STORMWATER INTERLOCAL	350,000	359,245	325,000	358,510	325,000
409 000 049 531 10 49 30	BANK FEES	1,200	727	1,200	654	1,200
409 000 049 531 10 51 10	STORMWATER PERMIT	4,500	2,709	4,500	2,080	4,500
409 000 049 531 10 51 30	STATE AUDIT	2,000	783	0	115	0
TOTAL INTERGOVERNMENTAL SERVICES & CHARGES		357,700	363,464	330,700	361,359	330,700
CAPITAL OUTLAY						
409 000 049 594 31 61 00	LAND ACQUISITION	0	0	0	0	0
409 000 049 594 31 62 00	BUILDINGS & STRUCTURES	0	0	0	0	0
409 000 049 594 31 63 00	IMPROVEMENT TO REAL PROP	0	1,825	283,600	0	453,390
409 000 049 594 31 63 10	DESIGN ENGINEERING	0	7,545	240,000	0	50,000
409 000 049 594 31 63 20	CONSTRUCTION ENGINEERING	0	0	89,800	0	64,000
409 000 049 594 31 64 10	VEHICLES	0	0	0	0	0
409 000 049 594 31 64 20	OFFICE EQUIPMENT	0	0	0	0	0
409 000 049 594 31 64 90	OTHER MACHINERY & EQUIP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	9,370	613,400	0	567,390
TOTAL EXPENDITURES		409,430	423,692	1,003,467	412,333	959,491
OPERATING TRANSFERS OUT						
TOTAL OPERATING TRANSFERS OUT		0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
STORMWATER O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
TOTAL APPROPRIATED CITY USE		409,430	423,692	1,003,467	412,333	959,491
409 999 049 508 80 00 00	UNRESERVED END BALANCE	67,097	38,800	(12,577)	67,729	60,328
409 999 049 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
TOTAL ESTIMATED ENDING CASH BALANCE		67,097	38,800	(12,577)	67,729	60,328
NON-EXPENDITURES						
INTERFUND LOAN DISBURSEMENTS						
409 999 049 581 20 00 00	LOAN PAYMENT	0	0	0	0	0
TOTAL INTERFUND LOAN DISBURSEMENTS		0	0	0	0	0
GRAND TOTAL STORMWATER O & M FUND		476,527	462,493	990,890	480,062	1,019,819

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SANITATION OPERATIONS & MAINTENANCE FUND						
OTHER SERVICES & CHARGES, GEN ADMIN						
410 000 150 537 10 41 20	MANAGEMENT CONSULTING	1,200	2,788	1,500	2,733	1,500
410 000 150 537 10 41 91	WORKER'S COMP MGMT	1,400	1,306	1,600	1,160	1,600
410 000 150 537 10 46 30	INSURANCE, PROPERTY	7,500	6,806	7,500	7,603	7,700
410 000 150 537 10 46 60	INSURANCE, LIABILITY	26,000	28,504	29,000	27,264	29,000
410 000 150 537 10 49 20	FILING, RECORDING FEE, COLLEC	1,500	1,295	1,500	923	1,500
410 000 150 537 10 49 30	BANK FEES	1,400	717	1,400	664	1,400
	TOTAL OTHER SERVICES & CHARGES	39,000	41,416	42,500	40,347	42,700
INTERGOVERNMENTAL SERVICES & CHARGES						
410 000 150 537 10 51 30	STATE AUDIT	5,000	2,604	0	384	0
410 000 150 537 10 44 53	EXCISE & B&O TAXES	25,000	21,045	25,000	22,238	25,000
	TOTAL INTERGOVERNMENTAL SERVICES & CHARGES	30,000	23,649	25,000	22,622	25,000
CUSTOMER SERVICE SALARIES & WAGES						
410 000 150 537 70 10 00	CUSTOMER SERVICE WAGES	100,000	89,453	100,000	94,948	100,000
	TOTAL CUSTOMER SERVICE SALARIES & WAGES	100,000	89,453	100,000	94,948	100,000
PERSONNEL BENEFITS, CUST SERVICE						
410 000 150 537 70 21 00	FICA / MED AID /VEBA	7,125	6,839	7,200	7,409	8,000
410 000 150 537 70 22 00	RETIREMENT	11,500	11,443	11,800	12,017	12,500
410 000 150 537 70 24 00	INDUSTRIAL INSURANCE	440	335	440	303	440
410 000 150 537 70 26 10	MEDICAL INSURANCE	20,750	21,420	22,000	23,737	22,000
410 000 150 537 70 26 20	DENTAL INSURANCE	1,150	1,138	1,175	1,166	1,200
410 000 150 537 70 26 30	VISION INSURANCE	300	320	325	355	375
410 000 150 537 70 26 40	LIFE INSURANCE	230	218	250	218	250
	TOTAL OTHER SERVICES & CHARGES	41,495	41,712	43,190	45,205	44,765
OPERATIONS SALARIES & WAGES						
410 000 150 537 80 10 00	WAGES	310,800	320,316	326,750	311,369	334,918
410 000 150 537 80 10 10	OVERTIME	8,900	3,984	8,900	2,767	8,900
	TOTAL OPERATIONS SALARIES & WAGES	319,700	324,300	335,650	314,135	343,818

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
PERSONNEL BENEFITS, OPERATIONS						
410 000 150 537 80 21 00	FICA / MED AID /VEBA	25,450	25,253	26,125	23,878	26,125
410 000 150 537 80 22 00	RETIREMENT	40,275	40,557	41,275	38,227	41,275
410 000 150 537 80 23 00	UNEMPLOYMENT INSURANCE	0	0	0	0	0
410 000 150 537 80 24 00	INDUSTRIAL INSURANCE	13,650	8,583	13,650	7,419	13,650
410 000 150 537 80 26 10	MEDICAL INSURANCE	98,000	96,018	98,000	111,739	110,000
410 000 150 537 80 26 20	DENTAL INSURANCE	5,450	5,534	5,650	5,415	5,650
410 000 150 537 80 26 30	VISION INSURANCE	1,600	1,480	1,600	1,775	1,800
410 000 150 537 80 26 40	LIFE INSURANCE	885	875	890	836	890
410 000 150 537 80 27 00	CLOTHING & UNIFORMS	1,500	1,250	1,500	1,250	1,500
TOTAL PERSONNEL BENEFITS, OPERATIONS		186,810	179,551	188,690	190,539	200,890
SUPPLIES						
410 000 150 537 80 31 10	OFFICE SUPPLIES	500	584	650	764	650
410 000 150 537 80 31 20	FORMS, RECEIPTS	800	294	800	727	800
410 000 150 537 80 31 50	MAINTENANCE SUPPLIES	4,500	4,047	4,750	2,082	4,750
410 000 150 537 80 31 60	OPERATING SUPPLIES	500	439	500	303	500
410 000 150 537 80 31 61	SAFETY SUPPLIES	1,000	997	1,000	596	1,000
410 000 150 537 80 32 00	FUEL	37,500	31,872	37,500	26,042	37,500
410 000 150 537 80 35 00	SMALL TOOLS/ MINOR EQUIP	3,300	837	2,000	782	2,000
410 000 150 537 80 35 10	TOTES	32,000	30,639	100,000	20,716	100,000
TOTAL SUPPLIES		80,100	69,710	147,200	52,010	147,200
OTHER SERVICES & CHARGES, OPERATIONS						
410 000 150 537 80 41 70	MEDICAL SERVICES, DRUG TEST	400	356	400	407	400
410 000 150 537 80 42 10	TELEPHONES	800	0	800	0	800
410 000 150 537 80 42 20	POSTAGE	4,800	3,908	4,800	4,356	4,800
410 000 150 537 80 43 00	TRAVEL, LODING, MEALS	0	0	0	0	0
410 000 150 537 80 41 80	ADVERTISING	500	491	500	186	500
410 000 150 537 80 45 30	EQUIPMENT RENTAL	500	0	500	0	500
410 000 150 537 80 47 30	LANDFILL DISPOSAL CHARGES	255,000	236,823	257,500	234,557	257,500
410 000 150 537 80 47 31	YARDWASTE DISPOSAL CHGS'	65,000	47,386	65,000	49,216	65,000
410 000 150 537 80 48 20	VEHICLE REPAIRS & MAINT	40,000	44,358	40,000	39,776	50,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
410 000 150 537 80 48 30	EQUIPMENT REPAIRS & MAINT	5,000	3,617	6,000	5,867	6,000
410 000 150 537 80 49 10	DUES, SUBSCRIPTIONS, MMBRSHI	100	0	100	0	100
410 000 150 537 80 49 40	REGISTRATION, TUITION	0	0	0	0	0
410 000 150 537 80 49 60	CLEANING, LAUNDRY	1,000	834	1,000	993	1,000
TOTAL OTHER SERVICES & CHARGES, OPERATIONS		373,100	337,773	376,600	335,356	386,600
INTERFUND TRANSACTIONS						
410 000 150 537 80 45 10	OFFICE RENT	4,000	4,000	4,000	4,000	4,000
410 000 150 537 80 45 20	SHOP RENT	20,000	20,000	20,000	20,000	20,000
TOTAL INTERFUND		24,000	24,000	24,000	24,000	24,000
DEBT SERVICE						
410 000 150 591 37 79 00	LOCAL LOAN PAYMENT	30,150	31,696	32,000	33,322	34,000
TOTAL DEBT SERVICE		30,150	31,696	32,000	33,322	34,000
INTEREST & OTHER DEBT COSTS						
410 000 150 592 37 82 00	INTERFUND LOAN INTEREST	0	0	0	0	0
410 000 150 592 37 83 10	INTEREST	5,760	4,210	5,760	2,585	5,760
TOTAL INTEREST & OTHER DEBT COSTS		5,760	4,210	5,760	2,585	5,760
CAPITAL OUTLAY						
410 000 150 594 37 63 00	IMPROVEMENT TO REAL PROP	0	0	5,000	5,000	5,000
410 000 150 594 37 64 10	VEHICLES	0	0	0	0	0
410 000 150 594 37 64 20	OFFICE EQUIPMENT	0	0	0	0	0
410 000 150 594 37 64 90	OTHER MACHINERY & EQUIP	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	5,000	5,000	5,000
TOTAL EXPENDITURES		1,230,115	1,167,470	1,325,590	1,160,067	1,359,733
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
410 000 150 597 37 00 10	OP TRF / 411, EQUIP RESERVE	20,000	20,000	50,000	50,000	50,000
TOTAL OPERATING TRANSFERS OUT		20,000	20,000	50,000	50,000	50,000
TOTAL OTHER FINANCING USES		20,000	20,000	50,000	50,000	50,000

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SANITATION O M FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
TOTAL APPROPRIATED CITY USE		1,250,115	1,187,470	1,375,590	1,210,067	1,409,733
410 999 150 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
410 999 150 508 80 00 00	UNRESERVED ENDING BALANCE	137,041	235,035	175,326	372,923	350,619
TOTAL ESTIMATED ENDING CASH BALANCE		137,041	235,035	175,326	372,923	350,619
NON EXPENDITURES						
410 999 150 581 20 00 10	INTERFUND LOAN PAYMENT	0	0	0		
410 999 150 589 30 00 00	DUE TO DOR - REFUSE TAX	43,500	42,462	43,500	47,135	43,500
TOTAL NON EXPENDITURES		43,500	42,462	43,500	47,135	43,500
GRAND TOTAL SANITATION O & M FUND		1,430,656	1,464,968	1,594,416	1,630,125	1,803,852

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
SANITATION EQUIPMENT FUND
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
SANITATION EQUIPMENT RESERVE FUND						
OTHER FINANCING USES						
OPERATING TRANSFERS OUT						
411 000 151 597 00 00 00	OPERATING TRANSFER OUT	0	0	0	0	0
TOTAL OPERATING TRANSFERS OUT		0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0
TOTAL APPROPRIATED CITY USE		0	0	0	0	0
411 999 151 508 10 00 00	RESERVED ENDING BALANCE	0	0	0	0	0
411 999 151 508 80 00 00	UNRESERVED ENDING BALANCE	71,197	71,987	122,087	122,789	172,889
TOTAL ESTIMATED ENDING CASH BALANCE		71,197	71,987	122,087	122,789	172,889
GRAND TOTAL SANITATION EQUIPMENT RESERVE		71,197	71,987	122,087	122,789	172,889

CITY OF CLARKSTON
2021 FINAL BUDGET - EXPENDITURES
AGENCY FUND - TRUST ACCOUNT
JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
AGENCY FUND - TRUST ACCOUNT						
635 999 260 508 80 00 00	EST ENDING CASH BALANCE	0	(3,611)	0	(3,732)	0
	TOTAL ESTIMATED ENDING CASH BALANCE	0	(3,611)	0	(3,732)	0
NON EXPENDITURES						
AGENCY DISBURSEMENTS						
635 999 260 589 01 00 00	DUE TO ST , BLDG PERMIT SURCHG	0	874	0	0	0
635 999 260 589 12 00 00	LAB - BLOOD/BREATH	0	1	0	0	0
635 999 260 586 20 02 00	DUE TO STATE DISTRACTED DRIVIN	0	0	0	3	0
635 999 260 589 82 00 00	VEHICLE FRAUD	0	0	0	0	0
635 999 260 589 83 00 00	TRAUMA CARE	0	1,184	0	631	0
635 999 260 589 83 01 00	AUTO THEFT PREVENTION	0	2,371	0	1,265	0
635 999 260 589 83 02 00	TRAUMATIC BRAIN INJURY	0	419	0	456	0
635 999 260 589 88 00 00	DUE TO STATE, PSEA 3	0	583	0	168	0
635 999 260 589 89 01 00	HIWAY SAFETY ACCOUNT	0	688	0	466	0
635 999 260 589 89 05 00	DEATH INVESTIGATIONS	0	154	0	105	0
635 999 260 589 89 09 00	HIWAY PATROL ACCOUNT	0	873	0	599	0
635 999 260 589 89 12 00	ACCESSIBLE COMMUNITIES	0	0	0	0	0
635 999 260 589 89 13 00	MULTIMODAL TRANSPORTATON	0	0	0	0	0
635 999 260 589 91 00 00	PUBLIC SAFETY & EDUCATION	0	18,358	0	11,236	0
635 999 260 589 92 00 00	PUBLIC SAFETY & ED ASSESSMNT	0	10,342	0	6,725	0
635 999 260 586 96 01 00	ST PATROL BREATH TEST PROG	0	5	0	4	0
635 999 260 589 97 00 00	JUDICIAL INFORMATION SYSTEMS	0	5,263	0	2,951	0
635 999 260 589 99 00 00	SCHOOL SAFETY ZONE	0	190	0	55	0
	TOTAL AGENCY DISBURSEMENTS	0	41,305	0	24,665	0
OTHER NON EXPENDITURES						
635 999 260 589 14 00 00	DUE TO ASOTIN CO, CRIME VICTIM	0	1,038	0	908	0
635 999 260 589 15 00 00	LAW LIBRARY	0	0	0	0	0
635 999 260 589 51 00 00	TEMP CHANGE FUND	0	0	0	0	0
	TOTAL OTHER NON EXPENDITURES	0	1,038	0	908	0

CITY OF CLARKSTON
 2021 FINAL BUDGET - EXPENDITURES
 AGENCY FUND - TRUST ACCOUNT
 JANUARY 1, 2021

LINE ITEM	DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 FINAL	2021 ESTIMATE
	TOTAL NON EXPENDITURES	0	42,343	0	25,572	0
	GRAND TOTAL - AGENCY FUND	0	38,732	0	21,841	0

TOTAL EXPENDITURES, ALL FUNDS	19,811,555	20,669,211	23,087,644	23,621,296	26,851,071
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2021 FINAL BUDGET
JANUARY 1, 2021

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
001	CURRENT EXPENSE	\$ 1,914,511	\$ 4,084,522	\$ 47,410	\$ 4,681,237	\$ 175,000	\$ 1,190,206
004	CE RESERVE	\$ 930,279	\$ 1,000	\$ 70,000	\$ -	\$ -	\$ 1,001,279
006	EMP BENEFIT RESERVE	\$ 321,658	\$ 300	\$ 50,000	\$ -	\$ -	\$ 371,958
007	COMMUNITY PROJECTS	\$ 1,980	\$ 20	\$ -	\$ -	\$ -	\$ 2,000
010	NATIONAL NIGHT OUT	\$ 3,112	\$ 100	\$ -	\$ 1,000	\$ -	\$ 2,212
011	VICTIM'S RIGHTS	\$ 14,159	\$ 250	\$ -	\$ 12,000	\$ -	\$ 2,409
016	VEHICLE REPLCMENT	\$ 661,954	\$ 181,200	\$ -	\$ -	\$ 43,000	\$ 800,154
017	D A R E	\$ 5,035	\$ -	\$ -	\$ -	\$ -	\$ 5,035
037	CDBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	RESCUE ONE	\$ 9,527	\$ 1,200	\$ -	\$ 3,000	\$ -	\$ 7,727
103	STREET FUND	\$ 633,578	\$ 2,752,506	\$ 913,154	\$ 4,039,242	\$ 20,000	\$ 239,995
104	TRANS BENEFIT DIST	\$ 1,257,575	\$ 603,000	\$ -	\$ -	\$ 913,154	\$ 947,421
105	STREET RESERVE	\$ 69,341	\$ 200	\$ 20,000	\$ -	\$ -	\$ 89,541

2021 FINAL BUDGET
JANUARY 1, 2021

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
108	DRUG ENFORCEMENT	\$ 6,706	\$ 100	\$ -	\$ 6,000	\$ -	\$ 806
120	EMS / AMBULANCE	\$ 716,339	\$ 1,344,667	\$ -	\$ 1,291,866	\$ 52,000	\$ 717,140
121	EMS CAP RESERVE	\$ 135,747	\$ 100	\$ 42,000	\$ -	\$ -	\$ 177,847
130	LODGING TAX FUND	\$ 562,211	\$ 92,500	\$ -	\$ 90,000	\$ -	\$ 564,711
306	MUNICIPAL CAP IMPRV	\$ 577,298	\$ 65,800	\$ -	\$ -	\$ -	\$ 643,098
400	SEWER O&M	\$ 871,105	\$ 2,369,500	\$ -	\$ 1,520,888	\$ 821,100	\$ 898,616
401	SEWER EQUIP RSRV	\$ 138,696	\$ 450	\$ 20,000	\$ -	\$ -	\$ 159,146
402	SEWER LINE RESERVE	\$ 634,165	\$ 2,500	\$ 20,000	\$ -	\$ -	\$ 656,665
403	SEWER CAPITAL REPLC	\$ 189,369	\$ 300	\$ 20,000	\$ -	\$ -	\$ 209,669
404	SEWER RESERVE	\$ 150,149	\$ 600	\$ -	\$ -	\$ -	\$ 150,749
405	WWTP CONSTRUCTION	\$ 106,344	\$ 200	\$ -	\$ -	\$ -	\$ 106,544
406	SEWER REVENUE BONI	\$ 380,010	\$ 3,000	\$ 347,000	\$ 340,391	\$ -	\$ 389,619

2021 FINAL BUDGET
JANUARY 1, 2021

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
407	PWTF LOAN	\$ 5,272	\$ -	\$ 370,000	\$ 19,250	\$ 349,750	\$ 6,272
408	SRF LOAN	\$ 90,314	\$ 400	\$ 44,100	\$ 12,192	\$ 32,017	\$ 90,605
409	STORMWATER O & M	\$ 67,729	\$ 892,090	\$ 60,000	\$ 959,491	\$ -	\$ 60,328
410	SANITATION O&M	\$ 372,923	\$ 1,385,929	\$ 45,000	\$ 1,359,733	\$ 93,500	\$ 350,619
411	SAN. EQUIP RSRV	\$ 71,987	\$ 100	\$ 50,000	\$ -	\$ -	\$ 122,087
TOTALS		<u>\$ 10,899,072</u>	<u>\$ 13,782,534</u>	<u>\$ 2,118,664</u>	<u>\$ 14,336,290</u>	<u>\$ 2,499,520</u>	<u>\$ 9,964,459</u>

2021 FINAL BUDGET TOTALS BY FUND

FUND	DESCRIPTION	BEG BAL	REVENUES	EXPENDITURES	END BAL
001	CURRENT EXPENSE	\$1,914,511	\$4,131,932	\$4,856,237	\$1,190,206
004	CE RESERVE	\$930,279	\$71,000	\$0	\$1,001,279
006	EMP BENEFIT RESERVE	\$321,658	\$50,300	\$0	\$371,958
007	COMMUNITY ENHANCEMENT	\$1,980	\$20	\$0	\$2,000
010	NATIONAL NIGHT OUT	\$3,112	\$100	\$1,000	\$2,212
011	VICTIM'S RIGHTS	\$14,159	\$250	\$12,000	\$2,409
016	VEHICLE REPLCMENT	\$661,954	\$181,200	\$43,000	\$800,154
017	D A R E	\$5,035	\$0	\$0	\$5,035
037	CDBG	\$0	\$0	\$0	\$0
102	RESCUE ONE	\$9,527	\$1,200	\$3,000	\$7,727
103	STREET FUND	\$633,578	\$3,665,660	\$4,039,242	\$259,995
104	TRANS BENEFIT DIST	\$1,257,575	\$603,000	\$913,154	\$947,421
105	STREET RESERVE	\$69,341	\$20,200	\$0	\$89,541
108	DRUG ENFORCEMENT	\$6,706	\$100	\$6,000	\$806
120	EMS / AMBULANCE	\$716,339	\$1,344,667	\$1,343,866	\$717,140
121	EMS CAP RESERVE	\$135,747	\$42,100	\$0	\$177,847

2021 FINAL BUDGET TOTALS BY FUND

FUND	DESCRIPTION	BEG BAL	REVENUES	EXPENDITURES	END BAL
130	CONVENTION CENTER	\$562,211	\$92,500	\$90,000	\$564,711
306	MUNICIPAL CAP IMPRV	\$577,298	\$65,800	\$0	\$643,098
400	SEWER O&M	\$871,105	\$2,369,500	\$2,341,988	\$898,616
401	SEWER EQUIP RSRV	\$138,696	\$20,450	\$0	\$159,146
402	SEWER LINE RESERVE	\$634,165	\$22,500	\$0	\$656,665
403	SEWER CAPITAL REPLC	\$189,369	\$20,300	\$0	\$209,669
404	SEWER RESERVE	\$150,149	\$600	\$0	\$150,749
405	WWTP CONSTRUCTION	\$106,344	\$200	\$0	\$106,544
406	SEWER REVENUE BOND	\$380,010	\$350,000	\$340,391	\$389,619
407	PWTF LOAN	\$5,272	\$370,000	\$369,000	\$6,272
408	SRF LOAN	\$90,314	\$44,500	\$44,209	\$90,605
409	STORMWATER	\$67,729	\$952,090	\$959,491	\$60,328
410	SANITATION O&M	\$372,923	\$1,430,929	\$1,453,233	\$350,619
411	SANITATION EQUIP RSRV	\$122,789	\$50,100	\$0	\$172,889
TOTALS		\$10,949,874	\$15,901,198	\$16,815,810	\$10,035,261

GLOSSARY

ACCOUNTING SYSTEM: the total set of records and procedures which are used to record, classify and report information on the financial status and operation of an entity.

AD VALOREM TAXES: A tax levied on the assessed value of real property.

AGENCY FUND: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

ALLOCATION: to set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

ANNUAL DEBT SERVICE: The amount required to be paid in any calendar year for (1) interest on all parity bonds then outstanding; (2) principal of all parity bonds then outstanding, but excluding any outstanding term bonds, and (3) payments into any sinking fund account for the amortization of outstanding parity bonds divided by the number of calendar years to the last maturity or mandatory redemption date thereof.

APPROPRIATION: An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental

resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATIONS ORDINANCE: The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

ASSESSED VALUATION: The estimated value placed upon real and personal property by the Asotin County Assessor as the basis for levying property taxes.

ASSETS: Property owned by a government that has monetary value.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and result of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the stewardship of

officials responsible for governmental resources.

AUDITOR'S REPORT: In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices (GAAP) or some other comprehensive basis system of accounting.

BARS: The State of Washington prescribed Budgeting, Accounting, Reporting System Manual required for all governmental entities in the state of Washington.

BASE BUDGET: Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

BASIS OF ACCOUNTING: A term used to refer to when revenues, expenditures, expenses and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BOND (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period and proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET CALENDAR: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT: The official written statement prepared by the Finance Department and supporting staff for the mayor that presents the proposed budget to the City Council.

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part

of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

CAPITAL IMPROVEMENT PLAN: A plan of proposed capital expenditures to be incurred each year over a period six future years setting for the each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing those expenditures.

CAPITAL OUTLAY: Expenditures that result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS: Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CASH BASIS: the method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDBG: Community Development Block Grant – grant funds administered through Department of Community Trade and Economic Development (CTED) of the State of

Washington.

COLA: Cost of Living Allowance.

CONTINGENCY: a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COUNCILMANIC BONDS: Councilmanic bonds refer to bonds issued with the approval of Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation, and voted bonds 2.5%.

CPI: Consumer Price Index is a measure of the change in prices over time for a fixed market basket of goods and services.

DEBT: an obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT LIMITS: The maximum amount of gross or net debt that is legally permitted.

DEBT SERVICE: Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT: The excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached.

ENDING FUND BALANCE: the cash balance remaining at the end of the fiscal year available for appropriation in future years.

ENTERPRISE FUND: Separate financial accounting used for government operations that are financed and operate in a manner similar to business enterprises, and for which preparation of an income statement is desirable.

EXPENDITURES: Expenditures are recognized when the cash payments for the goods or services are made.

FISCAL YEAR: A twelve-month period designated as the operating year by an entity. For Clarkston, the fiscal year is the same as the calendar year.

FIXED ASSETS: Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

FULL FAITH & CREDIT:

A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FTE: Full-time equivalent (40 hour per week) employee.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

GAAP: Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.

GASB: Government Accounting Standards Board, established in 1985, to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS: Capital assets that are not part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial of governmental funds.

GENERAL FUND: The fund supported by taxes, fees and other revenues that may be used for any lawful purpose. The general fund includes public safety, finance, legislative and parks.

GENERAL OBLIGATION BONDS: bonds for which the full faith and credit of the insuring government are pledged for payment.

GOALS: The objective of specific tasks and endeavors.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for a specific purpose.

INFRASTRUCTURE: the underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer and water systems.

INTERFUND PAYMENTS: Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

INTERGOVERNMENTAL SERVICES: Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL: A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are

- subdivided so that no single employee handles financial action from beginning to end;
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed;
 - Records and procedures are arranged appropriately to facilitate effective control.

INVESTMENT: securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

LEASING: A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVY: (1) to impose taxes, special assessments or service charges for the support of government activities. (2) the total amount of taxes, special assessments or service charges imposed by government.

LEVY LID: a statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on

regular or excess levies.

LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some later date.

LID: Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MILL: The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

NET REVENUE: the revenue of the system less the cost of maintenance and operations of the system.

NOTES TO THE FINANCIAL STATEMENTS: Disclosures required for a fair presentation of the financial statements of government in conformity with GAAP and not included on the face of the financial statements themselves. The notes to the financial statements are an integral part.

OPERATING FUNDS: Resources derived from recurring revenue sources used to finance ongoing operating

expenditures and pay-as-you-go capital projects.

OPERATING TRANSFER: Routine and/or recurring transfers of assets between funds.

ORDINANCE: A statute or regulation enacted City Council.

OTHER SERVICES AND CHARGES: A basic classification for services, other than personnel services, which are needed by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

PERS: Public Employees Retirement System provided for employees other than Police and Fire, by the State of Washington.

PERSONNEL BENEFITS: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

PROCLAMATION: An official act by the Mayor made through a public forum.

PROGRAM: A specific and distinguishable unit of work or service performed.

PROGRAM ENHANCEMENT: Programs, activities or personnel requested to improve or add to the current baseline services.

PROGRAM REVENUE:

these are revenues that are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services), or revenues dedicated to a specific use (i.e. grants, taxes or debt funds).

PROPRIETARY FUND TYPES: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Sewer and Sanitation are such funds.

PWTF: Public Works Trust Fund, a low interest revolving loan fund that helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. The City must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets, storm sewers, and sanitary sewers. Loans will only be made for the purpose of repair, replacement, reconstruction or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing populations. New capital improvement projects are not eligible.

RCW: Revised Code of

Washington. Laws of the State of Washington enacted by the State Legislature.

REET: Real Estate Excise Tax. A tax upon the sale of real property from one person or company to another.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION: A formal statement of a decision or expression of an opinion of the City Council.

RESOURCES: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE: Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and miscellaneous revenue.

REVENUE BONDS: Bond issued pledging future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

SRF: State Revolving Fund – A loan program administered through the Department of

Ecology for wastewater treatment plant upgrades and improvements.

SALARIES AND WAGES: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes.

SUPPLEMENTAL APPROPRIATION: An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES: a basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items and small tools and equipment.

TAX: Charge levied by a governmental entity to finance services performed for the common benefit.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRANSPORTATION IMPROVEMENT

ACCOUNT: (TIA) Provides funding for transportation projects through two programs: The urban programs and the small cities programs. Urban projects must be attributable to congestion caused by economic development or growth. They must be consistent with state, regional and local selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD

(TIB): The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement account Program and the Urban Arterial Trust Account Program (UATA). Revenues are from the state fuel tax, local matching funds and private sector contributions.

TRUST FUND: funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UTILITY LOCAL IMPROVEMENT

DISTRICTS (ULID): Created only for improvement to sewer, water, and other utilities, and differs from a LID in that all assessment revenues must be pledged for payment of dept service of

bonds issued to finance the improvements.

WAC: Washington
Administrative Code.