

# CITY OF KALAMA

INCORPORATED 1890

## 2016 BUDGET & 2016-2021 CAPITAL FACILITIES PLAN



Prepared by  
Mayor Pete Poulsen, and the Kalama City Council  
Mike Truesdell, Dominic Ciancibelli,  
Mike Dennis Langham, Don Purvis, and Mary Putka

Kalama City Department Heads  
Adam Smee, City Administrator  
Coni McMaster, Clerk/Treasurer  
Kelly Rasmussen, Superintendent of Public Works  
Randall Gibson, Chief of Police



# 2016 Budget & 2016 – 2021 Capital Facilities Plan

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**Floods through the years**



**1948**

**February 1996**



**December 2015**



# KALAMA

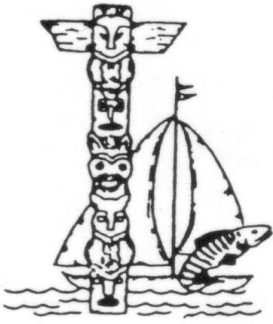
Kalama is a small City rich in history and long on community spirit. With Kalama's location at one of the deepest points of the Columbia River and the prime location of the railroad and Interstate 5, it is known as "where highway, rail and water meet." Incorporated in 1890, the City has been the County seat, was the western terminus of the Northern Pacific Railroad, and has survived fires and floods. This includes the most recent flooding on December 8, 2015 which damaged a major portion of the Kalama downtown business district. Once again the citizens throughout the Community joined together to help several of the damaged businesses clean up and get back up and running within days of the event.

Kalama has seen the building of new homes increase in the last two years and looks forward to more in 2016 with the submittal of the second phase of Stone Forest construction plans. The Port of Kalama completed the new Haydu Park complex in 2015 and has plans for several new projects in the near future, including improvements to the Marina and a possible hotel/restaurant along the riverfront that will bring both economic and recreational opportunities. The City has granted the Port's Spencer Creek Business Park master plan approval which will allow them to begin to develop the infrastructure for the Park. Outside of the City, the planned methanol plant continues to move forward which will bring jobs to the area.

Kalama's community held many events during 2015 which included Kalama's 125<sup>th</sup> Anniversary, the Kalama Fair, the Kalama Music Festival, the Untouchables Car Show, Downtown Halloween Trick or Treat and the Christmas Festival of Boats event. For 2016 the City has decided to not hold the Music Festival, but will instead sponsor at least one street dance for the community.

The City of Kalama staff is looking forward to moving into its new location at the old Bank building once the remodel is complete. The old City Hall building will be renovated to house a bigger and better Library for the community. The Council Chambers will remain at 320 N. First Street, with the Library.

The people of Kalama are what truly make the City a community, supporting school sports, community activities and each other. Many are life-long residents with generations having lived in Kalama, while others have come here to raise their families or to retire. While Kalama has grown in the last ten years through both development and annexation, it has retained the small town values and community spirit that makes Kalama a great place to live, work or visit.



# City of Kalama

Incorporated 1890

City Administrator  
PO Box 1007  
195 N. First Street  
Kalama, WA 98625  
asmee@kalama.com



January 1, 2016

To the Mayor, City Council and Citizens of the City of Kalama:

The staff is pleased to present the 2016 budget and the 2016 through 2021 Capital Facilities Plan for the City of Kalama. The City was able to maintain a 6.69% general fund surplus over budgeted expenditures before final transfers at the end of 2015. This surplus has been distributed to reserve accounts for the general fund, police vehicles and the operating fund for streets. The City is close to achieving the targeted 20% of budgeted general fund expenditures in the general fund reserve account. We begin 2016 with 19.57% of annual authorized expenditures held in reserve. While our reserve condition has been improving over the last few years, Kalama faces some significant projects related to its capital facilities. Some of these projects were planned and others are due to the flood of December 8<sup>th</sup> 2015. Currently the City is working with both its insurance carrier and FEMA to mitigate losses from the disaster.

Enterprise operations (sewer and water) were slightly positive with revenues slightly exceeding expenditures for 2015. We continue to strive for the greatest value for our ratepayers. The City completed a sewer and water rate study in 2015 and the City Council chose to adopt the recommended rate structure developed through the study for 2016-2020. The City of Kalama, working with the Port of Kalama expanded the City's utility infrastructure providing greater sewer service and development opportunity in the recently annexed East Port area.

The City completed its meter exchange program in 2015. Utility bills are now issued on a monthly basis to all users inside and outside of the City. Monthly billing has contributed to a reduction in past due balances. The City initiated design and obtained right-of-way easement from BNSF to loop a southern portion of the water system through combined funds from utility reserves and Cowlitz County Economic Development Funds in 2015. We hope to install the rail crossings, complete the design of the project in 2016. We are targeting completion of construction in 2017.

The Port of Kalama completed the construction of the Haydu Park recreational complex during 2015. The Planning Commission approved the Port's master plan application for the 70 acre Spencer Creek Business Park in 2015. Spencer Creek Business Park is adjacent to the Haydu complex. I look forward to this next phase of development for the East Port. The City and Port are working in conjunction to obtain Community Economic Development Board funding through the State Department of Commerce. This funding will assist both entities in marketing the community and recruiting economic development to Kalama.

Work continues on the new City Finance and Utility Offices. Staff is intending to move in early spring of 2016. The expansion and renovation of the Library in conjunction with the flood damage repair of the City Council Chambers is scheduled to commence in 2016.

The City staff and I look forward to serving our community in 2016.

Adam Smee  
City Administrator



# CITY OF KALAMA

## ELECTED & APPOINTED OFFICIALS 2015

Kalama is a code city managed under the **Mayor /Council** form of government, which consists of the Mayor and a five-member **City Council**, all elected by the voters. They strive to provide the Kalama citizens with services that make it a pleasant, safe, comfortable and livable community.

**MAYOR/COUNCIL** – Elected to 4-year terms. Meetings are held on First and Third Wednesdays of each month at 7 p.m. in the City Council Chambers at 320 North First Street, Kalama.

<b>Pete Poulsen</b> Mayor Term: 1/1/2014-12/31/2017	<b>Mike Truesdell</b> Position # 1 Term: 1/1/2014-12/31/2017	<b>Dominic Ciancibelli</b> Position #2 Term: 1/1/2014-12/31/2017
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<b>Michael Dennis Langham</b> Position #3 Term: 1/1/2016-12/31/2019	<b>Rosemary Brinson Siipola</b> Position #4 Term: 1/1/2016-12/31/2019	<b>Mary Putka</b> Position #5 Term: 1/1/2016-12/31/2019
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### **CITY DEPARTMENT HEADS & CONTRACT POSITIONS** – Appointed by the Mayor and City Council, Contract and Salary Positions

<b>Adam Smee</b> City Administrator/PW Director Appointed 10/1/2012	<b>Coni McMaster</b> Clerk/Treasurer Appointed 9/1/2004	<b>Randall Gibson</b> Police Chief Appointed 10/17/2011
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<b>Kelly Rasmussen</b> Superintendent of Public Works Appointed 1/1/2013	<b>City Attorney</b> Contract Position	<b>City Planner</b> Contract Position
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**OFFICIAL NEWSPAPER** - Longview Daily News - Official Public Hearing Notices and Ordinance publications are published in the Legal Notice Sections. Regular meeting and Workshop meeting notices can be found in the upcoming meetings or event notices in this newspaper.

**TELEVISION ACCESS** - KLTV local channel 29 broadcasts the City Council and Planning Commission meetings. Check listings for times, or find on-line at [www.kltv.org](http://www.kltv.org).

FIND KALAMA ON THE WEB AT [www.cityofkalama.com](http://www.cityofkalama.com)  
OR EMAIL - [cityofkalama@kalama.com](mailto:cityofkalama@kalama.com)

# KALAMA COMMITTEES AND BOARDS

There are many Commissions, Committees, and Boards that help the City Council and staff to address all the issues the City faces. The City of Kalama is lucky to have many dedicated civic-minded citizens who volunteer to serve without pay to benefit the community. We thank them all.

**PLANNING COMMISSION** - Serves in an advisory capacity to the City Council to ensure the best methods of growth, development, and expansion of the City. Meetings held on the second Thursday of each month @ 7 p.m. in the City Council Chambers.

**Don Mathison**

Term: 1/2/2012 - 1/2/2018

**Susan Dennis Langham**

Term: 1/2/2016 - 1/2/2019

**Patrick Harbison-Chairman**

Term: 1/2/2015 - 1/2/2021

**Mike Reuter**

Term: 1/2/2016 - 1/2/2022

**Dan Ohall**

Term 1/02/2015 - 1/2/2021

**Phillip Fortuna**

Term: 1/1/2011 - 1/2/2017

**Jim Hendrickson**

Term: 1/2/2014 - 1/2/2020

**CIVIL SERVICE COMMISSION** - Serves to address personnel issues of the Kalama Police Department under Washington State Law. Meetings held monthly as needed.

**Larry Rosson, Chairman** Term: 9/1/2010 - 9/1/2016

**Don Mathison** Term: 9/1/2012 - 9/1/2018

**Gary Finley** Term: 9/1/2014 - 9/1/2020

**LIBRARY BOARD OF TRUSTEES** - Serves in an advisory capacity to the City Council to develop operating policies for the City Library. Meetings held every other month on the third Thursday at 5:15 p.m. in the City Council Chambers.

**Louise Thomas - Librarian**

Since April 2001

**Cynthia Svensson- Chairperson**

Term: 1/1/2016 - 1/1/2021

**Patricia Hamilton**

Term: 1/1/2012 - 1/1/2017

**Pix Basso**

Term: 1/1/2015 - 1/1/2020

**Carole Eby**

Term: 1/1/2013 - 1/1/2018

**Katherine Bruner**

Term: 1/1/2014 - 1/1/2019



**PARKS AND RECREATION ADVISORY COMMITTEE** - Serves in an advisory capacity to the City Council on updates to the City's Parks & Recreation Plan, implementation of its elements and on park development. Meetings are held every other month on the second Wednesday of the month at 5:00 p.m. in the City Council Chambers.

**Heidi Souvenir**

Term: 1/2/2015 - 1/2/2017

**George "Mike"- Reuter - Chairman**

Term: 1/2/2015 - 1/2/2018

**Vacant:**

Term: 1/2/2015 - 1/2/2018

**Nancy Toteff**

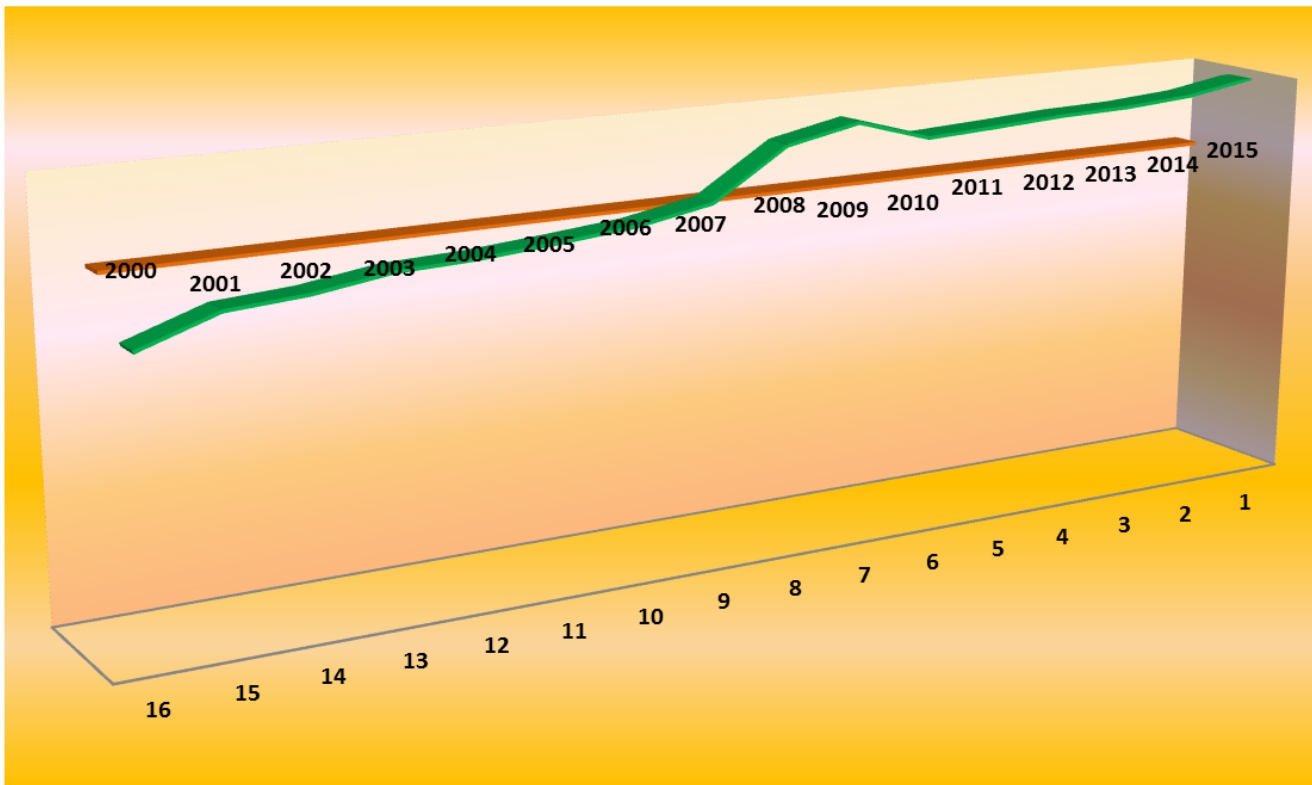
Term: 1/2/2015 - 1/2/2018

**Karen Haukeli**

Term: 1/21/2014 - 1/2/2017



# POPULATION

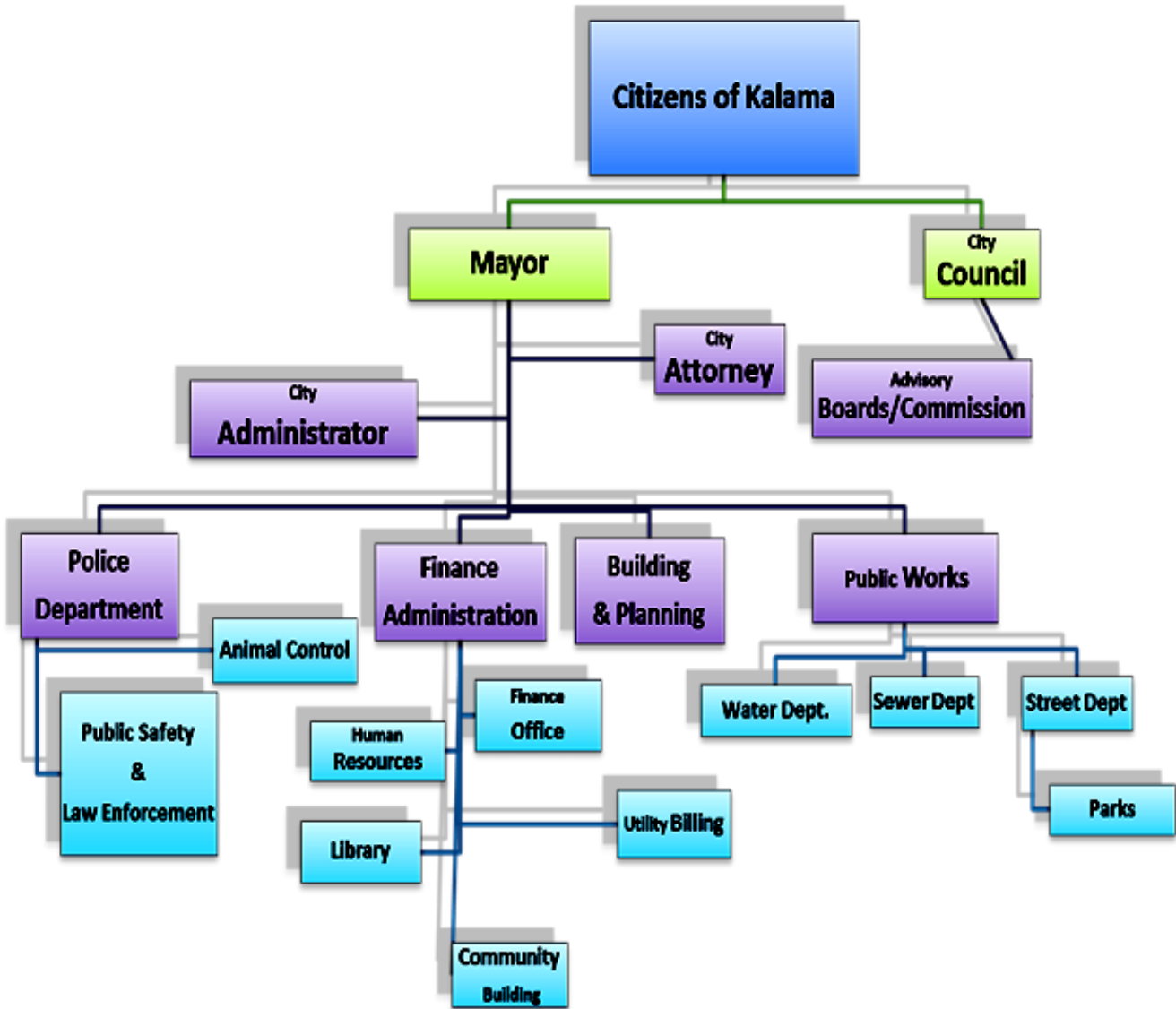


YEAR	POPULATION
2015	2500
**2014	2430
2013	2400
2012	2390
2011	2365
*2010	2344
2009	2475
**2008	2387
2007	2105
2006	2025
2005	1985
2004	1950
2003	1935
2002	1870
**2001	1840
2000	1685

\* Adjusted by Federal Census 2010

\*\* Years with annexations

# ORGANIZATIONAL CHART



**ORDINANCE NO. 1371**

**AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2016 IN THE AMOUNT OF \$7,705,600.00 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2016 THROUGH 2021**

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL of the CITY OF KALAMA, as follows:

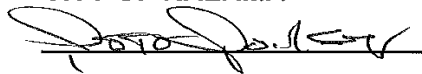
**SECTION ONE:** THE BUDGET FOR THE CITY OF KALAMA, for the calendar year 2016 and the Capital Facilities Plan for years 2016 through 2021 (Exhibit C) as heretofore approved by the City Council, after public hearings thereon, and as the same is presently on file in the office of the Clerk-Treasurer of the CITY OF KALAMA, be and the same is hereby approved and adopted.

**SECTION TWO:** A recapitulation of said 2016 Budget, total expenditures in the amount of \$7,705,600.00 is attached hereto, marked Exhibit "A" and the salary schedule attached as Exhibit "B" and by this reference are incorporated herein. Copies of this budget, this ordinance and its attachments are available at the office of the Clerk-Treasurer, Kalama City Hall.

**SECTION THREE:** This Ordinance shall take effect upon its passage and publication as required by law.

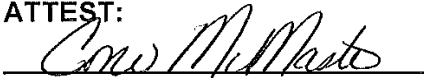
**PASSED BY THE CITY COUNCIL OF THE CITY OF KALAMA** and approved by the Mayor at this regular meeting of the City Council held on the 2<sup>nd</sup> day of December, 2015.

**CITY OF KALAMA**



**Mayor**

**ATTEST:**



**Coni McMaster, Clerk/Treasurer**

Published: 12-6-15

Effective: 12-11-15

**EXHIBIT "A"**

<b><u>FUND NO.</u></b>	<b><u>FUND NAME</u></b>	<b><u>EXPENDITURES</u></b>
001	General Fund (not including police) .....	\$1,008,875.00
001	General Fund-Police Budget .....	\$760,765.00
101	Street Fund .....	\$168,760.00
102	Arterial Street .....	\$1,101,000.00
103	Sidewalk Fund .....	\$0.00
104	Criminal Justice .....	\$5,800.00
105	Special Revenue .....	\$24,800.00
106	Community Building Reserve .....	\$0.00
107	Wage & Benefit Reserve Fund .....	\$7,000.00
108	Park Development Fund.....	\$1,500.00
109	Affordable Housing Development.....	\$10,000.00
110	Library Fund .....	\$52,050.00
113	Community Building.....	\$18,800.00
115	General Fund Designated Reserves .....	\$171,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax) .....	\$102,000.00
117	Police Vehicle Reserve .....	\$0.00
135	General Fund Reserves .....	\$50,000.00
210	USDA/RD 2015 Community Facilities Loan.....	\$47,000.00
320	City Hall/Library Facility Improvements – USDA Funded.....	\$130,000.00
401	Water/Sewer Fund.....	\$2,557,700.00
402	Garbage/Solid Waste .....	\$310,300.00
408	Water System Improvements .....	\$409,100.00
410	Water Equipment Reserve .....	\$40,000.00
412	Loan/Bond Reserve Fund .....	\$0.00
413	I & I Rehabilitation .....	\$15,000.00
415	Sewer/Water Capital Improvement Reserve .....	\$436,650.00
420	Water Improvement Reserve .....	\$175,000.00
631	Transportation Benefit District Fund.....	\$102,500.00
	<b>TOTAL .....</b>	<b>\$7,705,600.00</b>

**CITY OF KALAMA  
SALARY SCHEDULE – 2016 – Exhibit B**

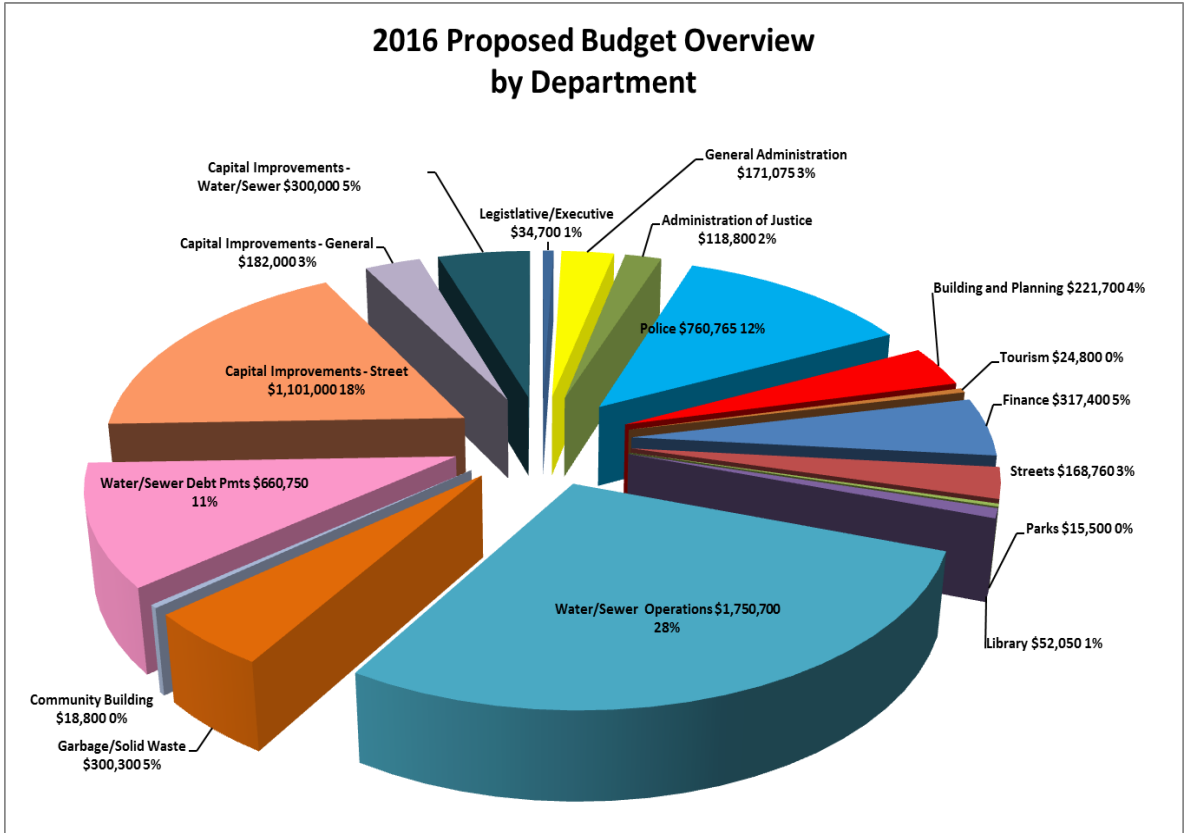
These salary and hourly amounts include a cost-of-living (COLA) raise for non-bargaining employees of 2.1% and merit raises for Department Heads. Contracts for both bargaining units were signed in 2015 and raises of 3% for both Teamster and Guild employees on July 1, 2016 are included. Salaries include amounts for education and longevity. Three of the five Council positions received a raise based on Ordinance No. 1326 and the salary for the Mayor has also been increased by Ordinance No. 1370.

CLASSIFICATION	POSITION	ANNUAL SALARY /HOURLY RATES
<b>Elected Officials</b>		
	Mayor	\$ 8,400.00
	Councilmember (2) Terms 2014 - 2017	1,200.00 each
	Councilmember (3) Terms 2016 – 2019	2,400.00 each
<b>Department Heads</b>		
	City Administrator/Director of Public Works	\$ 84,852.80
	Clerk/Treasurer	79,056.61
	Police Chief	79,232.30
	Superintendent of Public Works	75,536.03
	City Attorney	Contracted
<b>Public Works Dept.</b>		
	Wastewater Treatment Plant Operator	\$ 54,533.15
	Field Supervisor	59,076.86
	Assistant Wastewater Treatment Plant Operator	46,847.53
	Public Works Technician (4 – 1 new position)	48,789.53
		48,539.53
		45,903.94
		45,903.94
	Summer Help	11.00 hr
<b>City Hall/Finance Dept</b>		
	Finance Accounting Clerk	\$ 46,207.43
	Building Planning Clerk	47,707.43
	Building Official/Inspector	Contracted
	Utility Clerk	42,007.97
	Community Building Caretaker/Custodian – PT	12.79 hr
	Building Janitorial – PT	12.79 hr
<b>Library</b>		
	PT Librarian	\$ 16.00 hr
	PT Library Aides	11.00 hr
<b>Police Department</b>		
	Police Sergeant	\$ 73,892.63
	Police Officer - Class 1	64,276.54
	Police Officer - Class 1	62,157.76
	Police Officer – Class 2	63,057.76
	Police Clerk - Full Time	45,757.43

PT - Part-time position - works variable hours  
Annual Salaries may be increased by overtime

# KALAMA'S 2016 BUDGET

2016 will be a year for growth, recovery and new beginnings. After the December 8, 2015 Flood, many downtown businesses, Post Office, Cowlitz Fire District #5, Police Department, Library, and City offices are working hard to repair and recover from the event. The City's Office and the Police Department are currently operating from the Kalama Community Building. Once ready the Heritage Bank building will become the new City Hall and staff will relocate to that location. The Library is currently closed and hopefully will reopen for limited service early in the year. By the end of the year it is hoped it will be operating in the newly renovated old City Hall providing much needed space, increasing their ability to serve the community efficiently. The Police will continue to operate from the Community Building until either their building is renovated or a new location is found. Prior to the flooding in December the City passed the 2016 budget which includes completing the Street improvements on China Garden Road, street overlays downtown, and work on Meeker Drive, many of which are mostly grant funded. The City will also use general fund reserves to conduct a Stormwater Utility study in 2016. The remodeling of the City Hall building for the Library and painting of the Police Station are included in the budget, but may be altered due to the flooding event. The City, based on recommendations included in the comprehensive Water/Sewer Rate Study increased the water and sewer rates in 2016 and will do so in each of the next four years. Garbage rates were also increased by Waste Control and the City. Much needed maintenance upgrades will be completed at both the Water and Wastewater plants, along with a water and sewer line extension at Robb Road. In 2015 the City kept its eye on the future economic development plans of the Port of Kalama and continues to work with them to help encourage new business and development. The City will continue to work on economic development including seeking a grant to look at the downtown core area and how to encourage the locating of new business there.

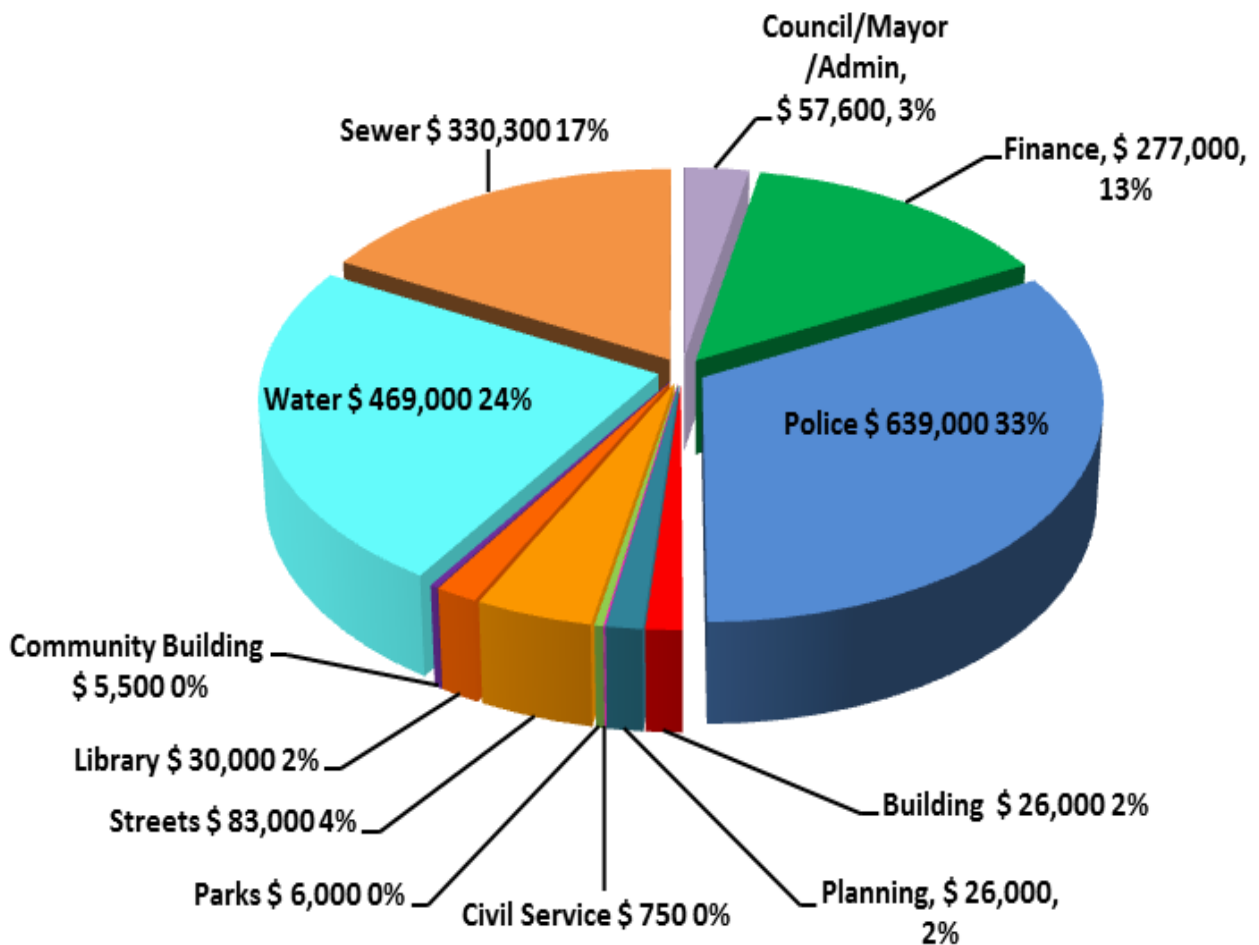


The adopted budget is the guiding financial document the City operates under; and while the City does all it can to stay within the annual adopted budget, there are many things that can happen within the course of a year. Revenues may be less than anticipated or expenditures can take an unexpected jump due inflation or market rates. If an unexpected event occurs, departments may have to find ways to cut the projected budget numbers or one or all of the projects included in the budget may be replaced with one more urgent. All departments are expected to make adjustments to their individual budgets to stay within the revenues received and keep their total expenditures within the amount budgeted for the department. During the year unanticipated revenues and expenditures can require the City Council to amend the budget in order to authorize additional expenditures.

**PERSONNEL AND STAFFING**

In 2016 the City of Kalama will have 19 full-time, 5 regular part-time/on-call positions with the hiring one new public works crew member. The City will be contracting out for services of building inspector, fire marshal, city attorney, and planning services. Non-bargaining employees, including part-time employees, are receiving 2.1% raises in 2016 and merit raises were given to the department heads. Payroll costs to the City are reflected in the chart (including estimates for overtime) and the base salary schedule (Exhibit B of the Budget Ordinance, page 14) which splits the costs by each department and function of the City.

## 2016 Budgeted Payroll By Department





**GENERAL FUND**

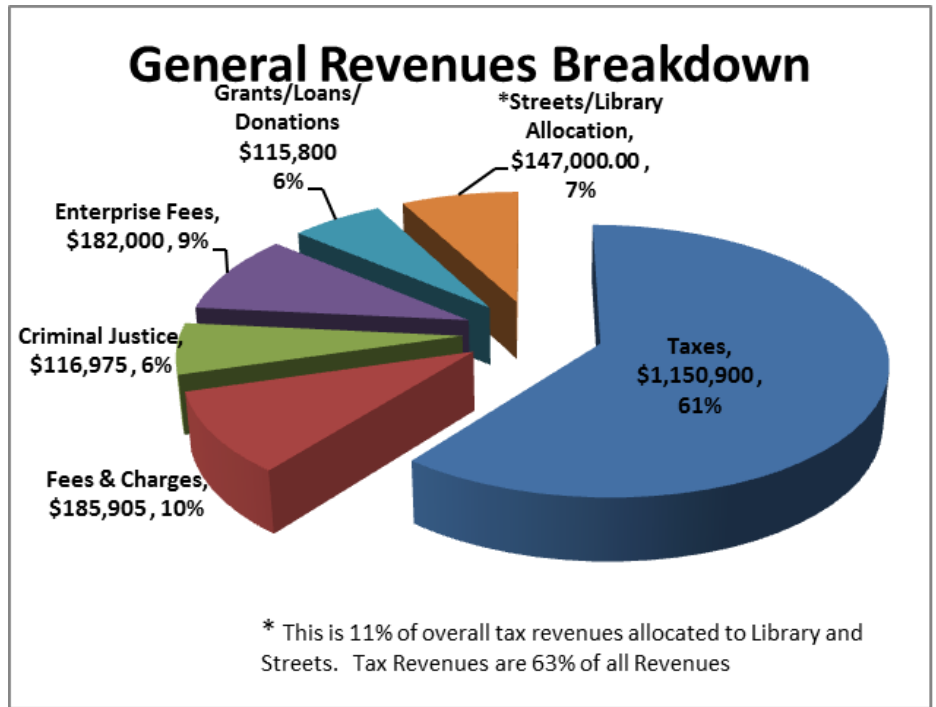
This is the main operating fund of the City which includes revenues and expenditures not required by codes to be accounted for separately. Revenues include taxes, licensing fees, court fines, grant funding, and administrative fees.

**Tax Revenues**

- Sales taxes
- Sales taxes for criminal justice
- Property taxes
- Utility taxes on all utilities
- Liquor taxes
- Leasehold Excise taxes
- Gambling taxes

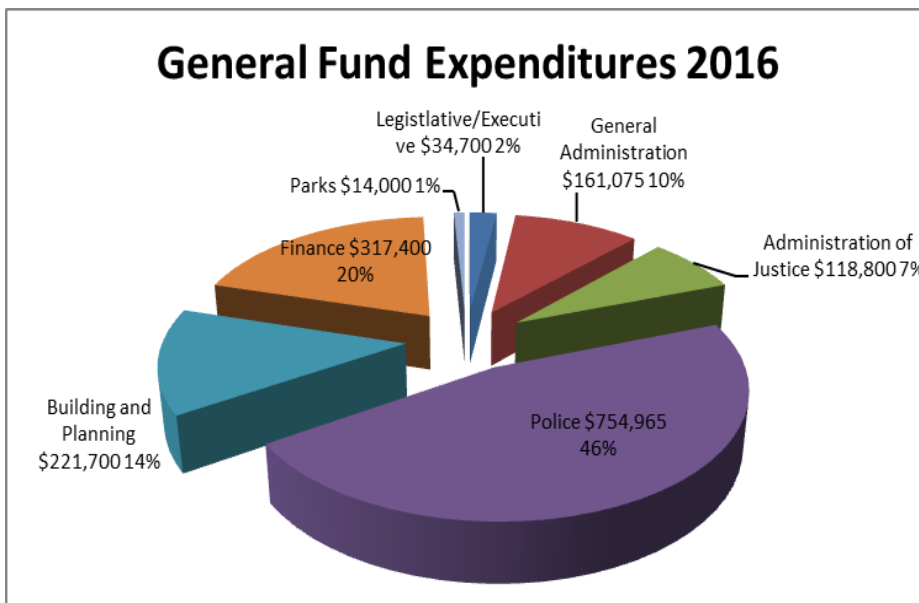
**Fees & Other Revenues**

- Administration fees for Water/Sewer/Garbage/Streets
- Building permits
- Business licenses
- Court fines and fees
- Dog licenses
- Grant funds
- Planning applications
- Miscellaneous fees



The City expends the General Fund revenues to provide services to its citizens as follows:

**FINANCIAL SERVICES** provides utility billing, business and dog licensing, completes the City payroll, receipts all City revenues and pays all the City’s bills. The Clerk/Treasurer and the finance staff prepare the annual budget and reports for the State Auditor on the finances of the City as required by law. The Clerk/Treasurer also provides administrative support to the Mayor and City Council. The City staff provides answers to citizens’ questions, requests, and complaints, working to provide for the needs of the citizens while balancing the legal requirements and fiscal responsibilities of City government.



**POLICE DEPARTMENT** serves the citizens of Kalama with a staff of 4 officers, a records clerk/receptionist, and the Police Chief. Kalama Police officers provide 24/7 service and protection to citizens, responding to all manner of routine and emergency calls. The department assists other law enforcement agencies in Cowlitz County through Mutual Aid agreements and is an active cooperative partner in the region's law enforcement community. The Kalama Police Department strives to maintain the highest degree of professionalism in every aspect of their on-going mission of service and protection to the Kalama community.

**BUILDING AND PLANNING** services include issuing building permits, providing inspections for on-going projects, working with developers and the Planning Commission on development code updates, future development projects, processing land use applications for the Commission or hearings examiner, and handling nuisance complaints.

**ADMINISTRATION OF JUSTICE** expenditures are for services related to court costs, criminal legal costs, jail costs, and criminal justice activities not directly related to the Police Department.

**PARKS MAINTENANCE** includes the park utilities and maintenance work performed by the Public Works crew.

**GENERAL ADMINISTRATION** expenditures cover services for animal control, civil service, membership fees, legislative and executive expenses, civil legal services, publication costs, and insurance costs.

**LIBRARY AND STREETS** are funded by transfers of general fund monies to individual funds set up to account for these expenditures separately. See the details under Special Revenues.

### GENERAL FUND - 001 REVENUES

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
001-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$115,888.76	\$114,622.68	\$150,000.00	\$130,495.03	\$150,000.00
	<b>001-000-000-308 Total</b>	<b>\$115,888.76</b>	<b>\$114,622.68</b>	<b>\$150,000.00</b>	<b>\$130,495.03</b>	<b>\$150,000.00</b>
001-000-000-311-10-00-00	General Fund Property Taxes	\$388,896.67	\$386,259.37	\$402,000.00	\$387,736.94	\$417,000.00
	<b>001-000-000-311 Total</b>	<b>\$388,896.67</b>	<b>\$386,259.37</b>	<b>\$402,000.00</b>	<b>\$387,736.94</b>	<b>\$417,000.00</b>
001-000-000-313-11-00-00	Local Retail Sales Tax	\$296,165.48	\$348,434.67	\$420,000.00	\$416,427.39	\$375,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	\$32,344.25	\$35,653.97	\$34,000.00	\$35,773.10	\$37,000.00
	<b>001-000-000-313 Total</b>	<b>\$328,509.73</b>	<b>\$384,088.64</b>	<b>\$454,000.00</b>	<b>\$452,200.49</b>	<b>\$412,000.00</b>
001-000-000-316-41-00-00	Cowlitz PUD Utility Tax	\$110,542.64	\$98,344.85	\$125,000.00	\$105,179.95	\$128,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	\$10,977.77	\$12,469.99	\$15,000.00	\$11,140.15	\$17,000.00
001-000-000-316-46-00-00	Cable - Cascade Networks	\$0.00	\$1,052.04	\$500.00	\$0.00	\$500.00
001-000-000-316-47-00-01	Kalama Telephone Utility Taxes	\$12,032.87	\$11,714.10	\$16,000.00	\$11,619.78	\$14,000.00
001-000-000-316-47-00-02	Telephone Utility Taxes-Other Companies	\$34,822.56	\$30,095.07	\$33,000.00	\$31,929.23	\$34,000.00
001-000-000-316-48-00-00	Water Utility Taxes	\$66,693.05	\$70,255.33	\$79,600.00	\$80,224.11	\$78,000.00
001-000-000-316-49-00-00	Sewer Utility Taxes	\$53,340.24	\$54,494.15	\$57,000.00	\$56,223.32	\$61,000.00
001-000-000-316-81-00-00	Gambling Excise Taxes	\$11,112.71	\$13,081.05	\$14,000.00	\$13,345.65	\$15,000.00
	<b>001-000-000-316 Total</b>	<b>\$299,521.84</b>	<b>\$291,506.58</b>	<b>\$340,100.00</b>	<b>\$309,662.19</b>	<b>\$347,500.00</b>
001-000-000-317-20-00-00	Leasehold Excise Taxes	\$27,249.60	\$19,489.07	\$25,000.00	\$23,891.56	\$25,000.00
001-000-000-317-40-00-01	Timber Harvest Taxes	\$467.34	\$531.59	\$500.00	\$399.41	\$500.00
	<b>001-000-000-317 Total</b>	<b>\$27,716.94</b>	<b>\$20,020.66</b>	<b>\$25,500.00</b>	<b>\$24,290.97</b>	<b>\$25,500.00</b>
001-000-000-321-30-00-00	Fireworks Permits	\$100.00	\$100.00	\$200.00	\$0.00	\$200.00
001-000-000-321-70-01-00	Cabaret Licenses	\$240.00	\$240.00	\$240.00	\$240.00	\$240.00
001-000-000-321-70-02-00	Amusement Machine Licenses	\$120.00	\$90.00	\$120.00	\$90.00	\$120.00
001-000-000-321-91-00-00	Cable Franchise Tax - Comcast	\$19,830.49	\$20,065.22	\$20,000.00	\$27,130.26	\$24,000.00
001-000-000-321-99-00-00	Other Business Licenses	\$17,663.50	\$19,618.00	\$26,000.00	\$25,850.00	\$26,000.00
	<b>001-000-000-321 Total</b>	<b>\$37,953.99</b>	<b>\$40,113.22</b>	<b>\$46,560.00</b>	<b>\$53,310.26</b>	<b>\$50,560.00</b>
001-000-000-322-10-00-00	Building Permits	\$47,636.70	\$63,422.06	\$38,500.00	\$55,204.96	\$50,000.00
001-000-000-322-10-01-00	Critical Areas Permit	\$0.00	\$550.00	\$500.00	\$0.00	\$500.00
001-000-000-322-10-02-00	Plumbing/Mechanical-Other Bldg Permits	\$3,132.25	\$3,161.21	\$2,000.00	\$4,257.50	\$4,500.00
001-000-000-322-30-00-00	Animal Licenses	\$2,840.00	\$3,240.00	\$3,000.00	\$3,664.95	\$3,500.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	\$1,596.00	\$1,585.50	\$2,000.00	\$1,158.75	\$1,500.00

	<b>001-000-000-322 Total</b>	<b>\$55,204.95</b>	<b>\$71,958.77</b>	<b>\$46,000.00</b>	<b>\$64,286.16</b>	<b>\$60,000.00</b>
001-000-000-331-16-60-00	Federal Grant - DOJ - BulletProof Vest	\$0.00	\$401.18	\$800.00	\$223.48	\$700.00
	<b>001-000-000-331 Total</b>	<b>\$0.00</b>	<b>\$401.18</b>	<b>\$800.00</b>	<b>\$223.48</b>	<b>\$700.00</b>
001-000-000-334-01-20-00	WASPC Grant Funds	\$1,399.45	\$2,583.02	\$2,300.00	\$2,170.52	\$2,300.00
001-000-000-334-03-10-00	Dept of Ecology - SMP Grant	\$0.00	\$4,691.22	\$3,500.00	\$3,425.40	\$0.00
001-000-000-334-03-51-00	Traffic Safety Comm - Grant	\$1,116.99	\$1,592.42	\$2,000.00	\$2,136.47	\$2,000.00
001-000-000-334-04-20-10	Department of Commerce - Economic Development	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
	<b>001-000-000-334 Total</b>	<b>\$2,516.44</b>	<b>\$8,866.66</b>	<b>\$7,800.00</b>	<b>\$7,732.39</b>	<b>\$54,300.00</b>
001-000-000-335-00-91-00	PUD Privilege Tax	\$13,138.32	\$23,821.58	\$18,000.00	\$18,878.10	\$19,000.00
	<b>001-000-000-335 Total</b>	<b>\$13,138.32</b>	<b>\$23,821.58</b>	<b>\$18,000.00</b>	<b>\$18,878.10</b>	<b>\$19,000.00</b>
001-000-000-336-00-98-00	City Assistance	\$2,385.64	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$1,601.07	\$4,517.04	\$6,600.00	\$6,643.01	\$11,075.00
001-000-000-336-06-95-00	Liquor Board Profits	\$21,483.66	\$21,360.38	\$21,000.00	\$21,380.03	\$21,525.00
	<b>001-000-000-336 Total</b>	<b>\$25,470.37</b>	<b>\$25,877.42</b>	<b>\$27,600.00</b>	<b>\$28,023.04</b>	<b>\$32,600.00</b>
001-000-000-337-00-11-00	Housing Authority (pilot)	\$245.24	\$0.00	\$0.00	\$585.29	\$600.00
	<b>001-000-000-337 Total</b>	<b>\$245.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$585.29</b>	<b>\$600.00</b>
001-000-000-341-28-00-00	Other Court Revenues	\$56.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-341-33-00-00	District/Municipal Court - Administrative Fees	\$145.24	\$100.00	\$200.00	\$0.00	\$200.00
001-000-000-341-33-02-00	Court Administration Fees - Other	\$1,416.74	\$1,231.87	\$1,500.00	\$515.51	\$1,000.00
001-000-000-341-70-00-00	Sales of Merchandise	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-341-81-00-00	Printing & Duplicating	\$428.30	\$469.79	\$400.00	\$255.01	\$300.00
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$60.00	\$0.00	\$0.00	\$0.00	\$100.00
	<b>001-000-000-341 Total</b>	<b>\$2,106.28</b>	<b>\$1,801.66</b>	<b>\$2,700.00</b>	<b>\$770.52</b>	<b>\$2,200.00</b>
001-000-000-342-10-00-00	Law Enforcement Service	\$742.30	\$940.69	\$700.00	\$777.20	\$700.00
001-000-000-342-20-00-00	Drug Fund/law Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-342-38-00-00	Housing/monitoring Prisoners	\$0.00	\$200.00	\$500.00	\$250.00	\$500.00
001-000-000-342-40-00-00	Protective Inspection Fees	\$0.00	\$541.79	\$10,500.00	\$0.00	\$10,000.00
001-000-000-342-50-00-00	Emergency Service Fees	\$214.47	\$59.30	\$500.00	\$435.91	\$500.00
	<b>001-000-000-342 Total</b>	<b>\$956.77</b>	<b>\$1,741.78</b>	<b>\$12,200.00</b>	<b>\$1,463.11</b>	<b>\$11,700.00</b>
001-000-000-345-23-00-00	Animal Control Fees	\$0.00	\$120.00	\$300.00	\$0.00	\$300.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	\$400.00	\$2,107.27	\$6,000.00	\$5,850.00	\$5,000.00
001-000-000-345-83-00-00	Plan Check Fees	\$31,554.32	\$37,930.61	\$17,000.00	\$25,361.92	\$28,000.00
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	\$64,049.81	\$25,287.39	\$36,000.00	\$38,746.89	\$15,000.00
001-000-000-345-89-01-00	Critical Areas Review Fee	\$550.00	\$200.00	\$500.00	\$50.00	\$500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	\$0.00	\$250.00	\$500.00	\$425.00	\$500.00
001-000-000-345-89-03-00	Shoreline Permits	\$0.00	\$300.00	\$1,500.00	\$0.00	\$1,500.00
	<b>001-000-000-345 Total</b>	<b>\$96,554.13</b>	<b>\$66,195.27</b>	<b>\$61,800.00</b>	<b>\$70,433.81</b>	<b>\$50,800.00</b>
001-000-000-348-00-01-00	Water Service Fee	\$82,000.00	\$82,000.00	\$83,000.00	\$83,000.00	\$84,500.00
001-000-000-348-00-02-00	Sewer Service Fee	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$71,500.00
001-000-000-348-00-03-00	Street Service Fee	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$5,000.00
001-000-000-348-00-04-00	Garbage Service Fee	\$21,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$21,000.00
	<b>001-000-000-348 Total</b>	<b>\$176,000.00</b>	<b>\$175,000.00</b>	<b>\$176,000.00</b>	<b>\$176,000.00</b>	<b>\$182,000.00</b>
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	\$348.19	\$64.95	\$400.00	\$59.07	\$300.00
	<b>001-000-000-352 Total</b>	<b>\$348.19</b>	<b>\$64.95</b>	<b>\$400.00</b>	<b>\$59.07</b>	<b>\$300.00</b>
001-000-000-353-10-00-00	Traffic Fines	\$14,392.43	\$19,786.73	\$20,000.00	\$16,015.72	\$16,000.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	\$199.29	\$390.96	\$500.00	\$822.85	\$1,000.00
	<b>001-000-000-353 Total</b>	<b>\$14,591.72</b>	<b>\$20,177.69</b>	<b>\$20,500.00</b>	<b>\$16,838.57</b>	<b>\$17,000.00</b>
001-000-000-354-00-00-00	Parking Fines	\$528.01	\$540.00	\$500.00	\$333.83	\$500.00
	<b>001-000-000-354 Total</b>	<b>\$528.01</b>	<b>\$540.00</b>	<b>\$500.00</b>	<b>\$333.83</b>	<b>\$500.00</b>

001-000-000-355-20-00-00	Dui Fines	\$2,744.95	\$5,658.54	\$4,500.00	\$5,938.12	\$5,000.00
001-000-000-355-80-00-00	Other Traffic Fines	\$3,316.41	\$2,675.80	\$3,500.00	\$1,973.46	\$3,000.00
	<b>001-000-000-355 Total</b>	<b>\$6,061.36</b>	<b>\$8,334.34</b>	<b>\$8,000.00</b>	<b>\$7,911.58</b>	<b>\$8,000.00</b>
001-000-000-356-90-00-00	Non-Traffic Fines	\$985.43	\$1,506.81	\$1,000.00	\$1,209.22	\$1,500.00
	<b>001-000-000-356 Total</b>	<b>\$985.43</b>	<b>\$1,506.81</b>	<b>\$1,000.00</b>	<b>\$1,209.22</b>	<b>\$1,500.00</b>
001-000-000-357-33-00-00	Public Defense Costs	\$3,040.19	\$3,256.66	\$3,500.00	\$2,371.65	\$3,000.00
001-000-000-357-37-00-00	District/Municipal Court Cost Recoupments	\$1,548.86	\$2,706.99	\$2,000.00	\$2,490.28	\$2,500.00
	<b>001-000-000-357 Total</b>	<b>\$4,589.05</b>	<b>\$5,963.65</b>	<b>\$5,500.00</b>	<b>\$4,861.93</b>	<b>\$5,500.00</b>
001-000-000-361-11-00-00	Interest ON Investments	\$286.61	\$304.20	\$500.00	\$989.96	\$1,000.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	\$57.11	\$97.14	\$100.00	\$191.22	\$150.00
001-000-000-361-40-01-00	Interest From Municipal Court	\$2,550.02	\$1,154.47	\$1,500.00	\$3,090.84	\$3,000.00
	<b>001-000-000-361 Total</b>	<b>\$2,893.74</b>	<b>\$1,555.81</b>	<b>\$2,100.00</b>	<b>\$4,272.02</b>	<b>\$4,150.00</b>
001-000-000-362-50-01-00	Library Rent	\$500.00	\$500.00	\$1,500.00	\$1,500.00	\$0.00
	<b>001-000-000-362 Total</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>
001-000-000-367-00-00-00	Private Contribution	\$0.00	\$0.00	\$200.00	\$8.55	\$200.00
001-000-000-367-00-46-00	AWC - Loss Control Grants	\$0.00	\$927.30	\$0.00	\$0.00	\$1,000.00
	<b>001-000-000-367 Total</b>	<b>\$0.00</b>	<b>\$927.30</b>	<b>\$200.00</b>	<b>\$8.55</b>	<b>\$1,200.00</b>
001-000-000-369-30-00-00	Confiscated-Forefitted Prope	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-369-90-00-00	Other Misc. Revenue	\$2,219.56	\$1,215.96	\$2,000.00	\$1,925.09	\$2,000.00
	<b>001-000-000-369 Total</b>	<b>\$3,119.56</b>	<b>\$1,215.96</b>	<b>\$2,000.00</b>	<b>\$1,925.09</b>	<b>\$2,000.00</b>
001-000-000-381-10-00-01	Interfund Loan--#135	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-381-10-00-03	Interfund Loan-Ord 1347-408/413	\$0.00	\$350,000.00	\$0.00	\$0.00	\$0.00
	<b>001-000-000-381 Total</b>	<b>\$16,000.00</b>	<b>\$350,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
001-000-000-386-00-00-00	Building/energy Code Fee	\$339.54	\$360.00	\$350.00	\$315.00	\$400.00
001-000-000-386-00-00-01	Deposits - Sign Permits, Etc.	\$0.00	\$910.00	\$500.00	\$400.00	\$500.00
001-000-000-386-00-51-00	State Remittances - Wsp	\$649.50	\$851.50	\$500.00	\$1,133.00	\$800.00
001-000-000-386-00-52-00	County Crime Victims-Municipal	\$559.77	\$1,713.74	\$1,000.00	\$552.15	\$800.00
001-000-000-386-91-00-01	State Remittances-Crime Vict	\$28,454.59	\$35,732.06	\$35,000.00	\$32,091.98	\$30,000.00
	<b>001-000-000-386 Total</b>	<b>\$30,003.40</b>	<b>\$39,567.30</b>	<b>\$37,350.00</b>	<b>\$34,492.13</b>	<b>\$32,500.00</b>
001-000-000-395-10-00-00	Sales of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-395-20-00-00	Ins. Premiums & Recoveries	\$1,975.32	\$741.74	\$0.00	\$0.00	\$0.00
	<b>001-000-000-395 Total</b>	<b>\$1,975.32</b>	<b>\$741.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
001-000-000-397-00-00-00	Operating Transfers-IN	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
	<b>001-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$1,652,276.21</b>	<b>\$2,043,371.02</b>	<b>\$1,850,110.00</b>	<b>\$1,804,503.77</b>	<b>\$1,889,110.00</b>

### GENERAL FUND - 001 EXPENDITURES

001-000-000-511-30-44-00	Official Publication Service	\$8,746.86	\$6,161.25	\$6,000.00	\$5,385.20	\$6,200.00
001-000-000-511-60-10-00	Council Salaries	\$5,750.00	\$11,400.00	\$12,000.00	\$11,650.00	\$18,000.00
001-000-000-511-60-20-00	Council Benefits	\$465.70	\$1,459.31	\$1,500.00	\$1,542.44	\$2,600.00
001-000-000-511-60-41-00	Professional Services	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
001-000-000-511-60-42-00	Postage	\$20.00	\$20.00	\$300.00	\$20.49	\$100.00
001-000-000-511-60-43-00	Travel	\$0.00	\$0.00	\$200.00	\$16.76	\$300.00
001-000-000-511-60-49-00	Miscellaneous	\$301.36	\$69.35	\$100.00	\$259.38	\$500.00
	<b>001-000-000-511 Total</b>	<b>\$15,283.92</b>	<b>\$19,109.91</b>	<b>\$20,200.00</b>	<b>\$18,874.27</b>	<b>\$27,700.00</b>
001-000-000-512-50-41-00	Professional Services - Court	\$21,187.41	\$17,747.82	\$18,000.00	\$11,689.48	\$18,000.00
001-000-000-512-50-42-00	Postage	\$0.00	\$9.80	\$0.00	\$0.00	\$0.00
001-000-000-512-50-49-00	Witness/Jury/Outside Services	\$1,363.16	\$156.99	\$1,500.00	\$399.49	\$1,000.00
	<b>001-000-000-512 Total</b>	<b>\$22,550.57</b>	<b>\$17,914.61</b>	<b>\$19,500.00</b>	<b>\$12,088.97</b>	<b>\$19,000.00</b>

001-000-000-513-10-10-00	Administration Salaries	\$10,409.21	\$22,605.45	\$24,000.00	\$24,141.58	\$26,500.00
001-000-000-513-10-20-00	Administration Benefits	\$2,925.38	\$8,782.81	\$10,000.00	\$9,123.05	\$10,500.00
001-000-000-513-10-32-00	Vehicle - Fuel	\$0.00	\$0.00	\$300.00	\$0.00	\$200.00
001-000-000-513-10-43-00	Travel	\$1,065.96	\$950.34	\$1,000.00	\$12.84	\$1,000.00
001-000-000-513-10-48-00	Vehicle Repairs & Maintenance	\$0.00	\$1,452.51	\$500.00	\$838.21	\$500.00
001-000-000-513-10-49-00	Miscellaneous	\$400.74	\$2,269.47	\$500.00	\$776.80	\$800.00
	<b>001-000-000-513 Total</b>	<b>\$14,801.29</b>	<b>\$36,060.58</b>	<b>\$36,300.00</b>	<b>\$34,892.48</b>	<b>\$39,500.00</b>
001-000-000-514-23-10-00	Financial Salaries	\$167,557.06	\$173,749.73	\$181,000.00	\$177,737.75	\$182,000.00
001-000-000-514-23-20-00	Financial Benefits	\$74,175.87	\$82,035.35	\$95,000.00	\$83,988.41	\$95,000.00
001-000-000-514-23-31-00	Office & Operating Supplies	\$3,092.96	\$2,046.78	\$2,000.00	\$2,998.42	\$3,000.00
001-000-000-514-23-35-00	Small Tools & Minor Equipment	\$839.26	\$848.24	\$3,500.00	\$3,004.15	\$2,500.00
001-000-000-514-23-41-00	Professional Services	\$0.00	\$220.00	\$5,200.00	\$5,152.78	\$2,000.00
001-000-000-514-23-42-00	Communications	\$4,669.12	\$4,890.98	\$5,000.00	\$5,656.04	\$5,800.00
001-000-000-514-23-43-00	Travel, Training	\$2,019.36	\$830.00	\$2,000.00	\$1,614.40	\$3,000.00
001-000-000-514-23-45-00	Rentals & Leases	\$1,193.86	\$1,300.75	\$1,500.00	\$2,725.15	\$2,000.00
001-000-000-514-23-48-00	Equipment Maintenance	\$3,145.90	\$4,678.83	\$7,200.00	\$5,616.72	\$6,200.00
001-000-000-514-23-48-01	Vehicle Repairs & Maintenance	\$0.00	\$381.33	\$500.00	\$0.00	\$300.00
001-000-000-514-23-49-00	Miscellaneous	\$1,148.35	\$1,290.63	\$1,500.00	\$881.60	\$1,000.00
001-000-000-514-40-51-00	Election Costs	\$6,060.86	\$6,866.67	\$7,000.00	\$5,279.65	\$7,000.00
	<b>001-000-000-514 Total</b>	<b>\$263,902.60</b>	<b>\$279,139.29</b>	<b>\$311,400.00</b>	<b>\$294,655.07</b>	<b>\$309,800.00</b>
001-000-000-515-30-41-00	Legal - Civil - Retainer	\$16,800.00	\$16,800.00	\$16,800.00	\$16,800.00	\$25,000.00
001-000-000-515-30-41-01	Legal - Criminal - Retainer	\$15,000.00	\$15,000.00	\$15,600.00	\$15,600.00	\$15,600.00
001-000-000-515-30-41-02	Legal - Criminal Trials	\$0.00	\$0.00	\$300.00	\$0.00	\$500.00
001-000-000-515-30-41-03	Legal - Other Civil Cases	\$9,771.87	\$4,488.14	\$2,000.00	\$2,650.00	\$1,000.00
001-000-000-515-91-40-00	Indigent Defense Attorney Costs	\$16,602.20	\$16,200.00	\$21,600.00	\$21,600.00	\$21,600.00
	<b>001-000-000-515 Total</b>	<b>\$58,174.07</b>	<b>\$52,488.14</b>	<b>\$56,300.00</b>	<b>\$56,650.00</b>	<b>\$63,700.00</b>
001-000-000-518-30-10-00	Salaries - Facil/City Hall/Library	\$2,232.13	\$2,299.97	\$4,300.00	\$2,268.79	\$5,000.00
001-000-000-518-30-20-00	Benefits	\$315.05	\$323.20	\$700.00	\$218.52	\$900.00
001-000-000-518-30-31-00	Operating Supplies - City Hall/Library	\$825.76	\$695.51	\$600.00	\$833.30	\$1,200.00
001-000-000-518-30-35-00	Small Tools & Equipment - City Hall/Library	\$0.00	\$0.00	\$200.00	\$0.00	\$800.00
001-000-000-518-30-41-00	Jan/Grounds Care - City Hall/Library	\$0.00	\$0.00	\$100.00	\$61.88	\$200.00
001-000-000-518-30-47-00	Utilities - City Hall/Library	\$4,397.74	\$4,487.20	\$6,300.00	\$5,649.94	\$5,000.00
001-000-000-518-30-48-00	Building Maintenance - City Hall/Library	\$1,470.21	\$1,001.01	\$1,500.00	\$1,072.10	\$1,500.00
001-000-000-518-31-21-10	Police Facilities - Salaries	\$1,533.96	\$980.32	\$2,300.00	\$1,293.30	\$2,300.00
001-000-000-518-31-21-20	Police Facilities - Benefits	\$166.32	\$102.20	\$300.00	\$145.10	\$300.00
001-000-000-518-31-21-31	Operating Supplies - Police	\$733.82	\$408.00	\$500.00	\$186.97	\$500.00
001-000-000-518-31-21-41	Jan/Grounds Care - Police	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-518-31-21-47	Utilities - Police	\$5,319.71	\$4,977.60	\$5,500.00	\$4,795.52	\$5,500.00
001-000-000-518-31-21-48	Building Maintenance - Police	\$1,055.31	\$909.87	\$1,000.00	\$541.49	\$1,000.00
001-000-000-518-90-49-00	Other Governmental Services	\$675.00	\$191.00	\$500.00	\$528.00	\$500.00
001-000-000-518-90-49-01	Assoc. of Wash. Cities	\$1,177.00	\$1,188.00	\$1,250.00	\$1,215.00	\$1,270.00
001-000-000-518-90-49-02	C-W Council of Governments	\$1,974.50	\$3,898.00	\$5,000.00	\$3,892.00	\$4,200.00
	<b>001-000-000-518 Total</b>	<b>\$21,876.51</b>	<b>\$21,461.88</b>	<b>\$30,150.00</b>	<b>\$22,701.91</b>	<b>\$30,270.00</b>
001-000-000-521-10-10-00	Civil Service Sec. Salary	\$927.34	\$914.55	\$500.00	\$294.43	\$500.00
001-000-000-521-10-20-00	Civil Service Sec. Benefits	\$454.39	\$467.32	\$250.00	\$152.56	\$250.00
001-000-000-521-10-31-00	Office & Operating Supplies	\$117.34	\$15.31	\$100.00	\$58.62	\$100.00
001-000-000-521-10-41-00	Professional Services	\$14.84	\$3.71	\$100.00	\$167.00	\$100.00
001-000-000-521-10-42-00	Communications	\$20.00	\$70.35	\$100.00	\$0.49	\$50.00
001-000-000-521-10-43-00	Police Admin - Travel	\$141.87	(\$93.54)	\$200.00	\$27.60	\$200.00

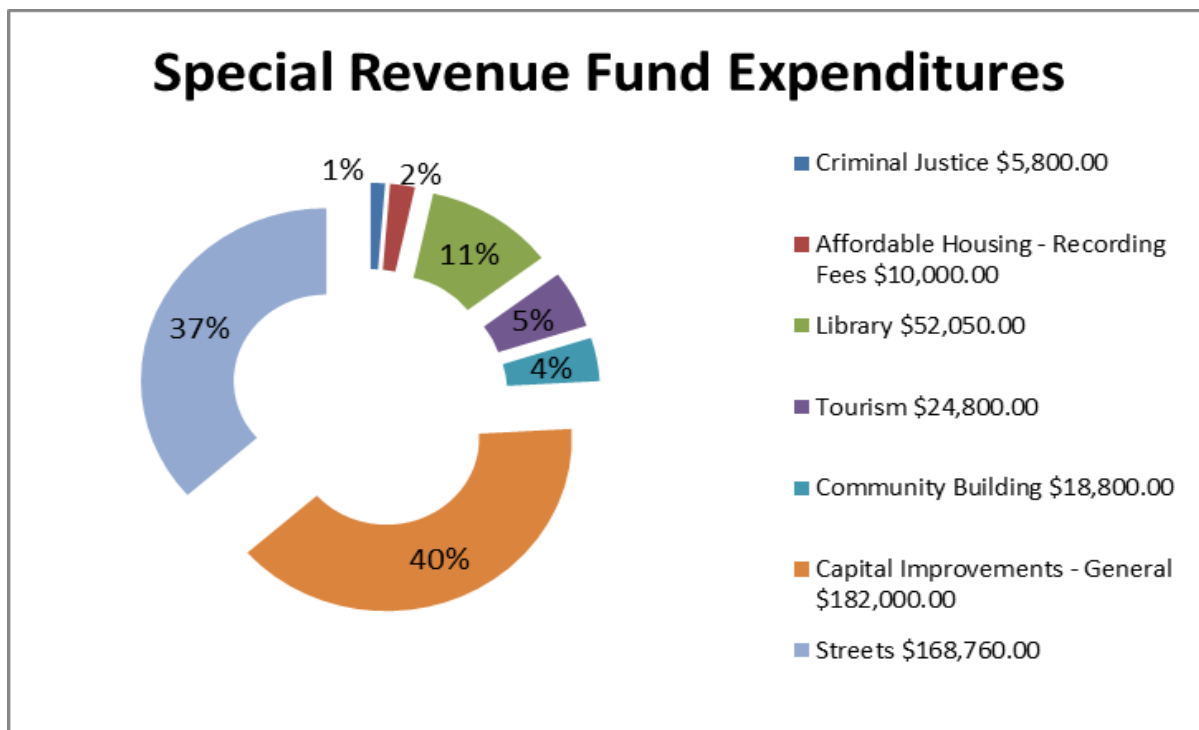
001-000-000-521-10-43-01	Travel - Civil Service	\$0.00	\$0.00	\$300.00	\$645.63	\$600.00
001-000-000-521-10-44-00	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
001-000-000-521-10-49-00	Police Admin - Dues/Registration	\$50.00	\$120.79	\$200.00	\$175.00	\$200.00
001-000-000-521-20-11-00	Regular Salaries	\$327,688.00	\$358,549.33	\$372,000.00	\$378,375.05	\$395,000.00
001-000-000-521-20-11-01	Overtime Earnings	\$38,280.94	\$39,473.81	\$37,000.00	\$47,773.91	\$42,000.00
001-000-000-521-20-12-00	Court Time	\$706.72	\$389.31	\$1,000.00	\$682.34	\$1,000.00
001-000-000-521-20-13-00	Earnings-On Call/Holiday Pay	\$9,607.30	\$8,551.91	\$11,000.00	\$0.00	\$15,500.00
001-000-000-521-20-14-00	Shift/Dif. & Holiday O.T.	\$1,882.07	\$5,229.19	\$4,000.00	\$19,039.96	\$5,000.00
001-000-000-521-20-21-00	Regular Benefits	\$140,555.26	\$156,850.87	\$173,000.00	\$160,781.41	\$180,500.00
001-000-000-521-20-22-00	Uniforms	\$5,856.95	\$5,391.96	\$5,000.00	\$6,070.51	\$5,500.00
001-000-000-521-20-31-00	Office & Operating Supplies	\$4,378.73	\$4,411.16	\$4,000.00	\$4,229.74	\$4,000.00
001-000-000-521-20-31-01	Supplies - Traffic/Safety Equipment	\$1,368.66	\$1,052.74	\$1,200.00	\$249.19	\$1,200.00
001-000-000-521-20-31-02	Supplies - Tickets/Forms	\$579.35	\$165.24	\$300.00	\$0.00	\$300.00
001-000-000-521-20-32-00	Supplies - Fuel	\$17,138.16	\$15,859.54	\$14,000.00	\$11,955.24	\$12,000.00
001-000-000-521-20-35-00	Small Tools & Minor Equipment	\$1,881.82	\$2,115.82	\$2,000.00	\$508.84	\$2,000.00
001-000-000-521-20-41-00	Professional Services - Legal	\$10.66	\$50.00	\$0.00	\$0.00	\$50.00
001-000-000-521-20-42-00	Communications	\$10,854.24	\$10,613.78	\$10,000.00	\$10,757.07	\$10,000.00
001-000-000-521-20-43-00	Testing	\$0.00	\$0.00	\$200.00	\$443.43	\$500.00
001-000-000-521-20-45-00	Rents & Leases - Copier, Etc	\$240.66	\$226.74	\$0.00	\$351.60	\$200.00
001-000-000-521-20-48-00	Vehicle Maintenance	\$12,362.19	\$6,422.81	\$7,000.00	\$7,379.88	\$7,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	\$1,218.12	\$1,761.88	\$2,000.00	\$1,579.90	\$3,000.00
001-000-000-521-20-48-02	Towing Costs	\$0.00	\$0.00	\$700.00	\$956.06	\$1,000.00
001-000-000-521-20-49-00	Miscellaneous	\$797.27	\$814.57	\$800.00	\$534.69	\$800.00
001-000-000-521-21-49-00	Criminal Investigations	\$12.50	\$72.13	\$100.00	\$0.00	\$100.00
001-000-000-521-30-31-00	Crime Prevention	\$885.68	\$0.00	\$500.00	\$396.97	\$500.00
001-000-000-521-40-31-00	Training Supplies	\$0.00	\$0.00	\$300.00	\$168.11	\$300.00
001-000-000-521-40-31-01	Supplies - Ammo-Targets	\$534.49	\$673.08	\$700.00	\$684.75	\$700.00
001-000-000-521-40-43-00	Training/Travel-Meals-Lodging	\$732.84	\$218.84	\$1,500.00	\$234.32	\$1,200.00
001-000-000-521-40-43-01	Travel-Mileage	\$123.74	\$0.00	\$200.00	\$72.45	\$200.00
001-000-000-521-40-49-00	Training Registration	\$649.00	\$139.00	\$1,000.00	\$1,054.00	\$1,000.00
001-000-000-521-50-40-00	Property Lease - Police	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
	<b>001-000-000-521 Total</b>	<b>\$586,071.13</b>	<b>\$626,532.20</b>	<b>\$657,250.00</b>	<b>\$661,800.75</b>	<b>\$698,850.00</b>
001-000-000-522-20-41-01	Dept. of Emerg. Mgmt.	\$4,841.85	\$5,062.00	\$5,000.00	\$5,288.00	\$5,000.00
001-000-000-522-20-41-02	Cowlitz County Communication	\$32,263.00	\$32,866.00	\$40,000.00	\$33,634.00	\$43,000.00
	<b>001-000-000-522 Total</b>	<b>\$37,104.85</b>	<b>\$37,928.00</b>	<b>\$45,000.00</b>	<b>\$38,922.00</b>	<b>\$48,000.00</b>
001-000-000-523-60-41-00	Prisoner Medical Costs	\$687.00	\$745.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-523-60-51-00	Care & Custody of Prisoners	\$34,212.20	\$20,058.53	\$35,000.00	\$22,842.91	\$30,000.00
	<b>001-000-000-523 Total</b>	<b>\$34,899.20</b>	<b>\$20,803.53</b>	<b>\$36,500.00</b>	<b>\$22,842.91</b>	<b>\$31,500.00</b>
001-000-000-524-20-10-00	Building/Fire Insp. Salaries	\$14,655.01	\$18,856.05	\$14,000.00	\$16,065.95	\$17,000.00
001-000-000-524-20-20-00	Benefits	\$5,527.61	\$8,169.56	\$7,800.00	\$7,950.85	\$9,000.00
001-000-000-524-20-31-00	Prot. Insp. - Supplies	\$937.70	\$679.20	\$500.00	\$367.18	\$500.00
001-000-000-524-20-32-00	Supplies - Fuel	\$0.00	\$61.97	\$100.00	\$0.00	\$100.00
001-000-000-524-20-43-00	Travel & Training	\$100.00	\$1,625.66	\$1,000.00	\$295.00	\$1,000.00
001-000-000-524-20-48-00	Vehicle Maintenance	\$188.76	\$186.43	\$500.00	\$0.00	\$500.00
001-000-000-524-20-49-00	Miscellaneous	\$432.00	\$399.22	\$800.00	\$353.91	\$500.00
001-000-000-524-60-41-00	Building Plan Reviews	\$2,468.00	\$2,828.95	\$3,500.00	\$0.00	\$3,500.00
001-000-000-524-60-41-01	Professional Services - Fire Marshal	\$2,262.50	\$1,188.60	\$10,000.00	\$109.00	\$10,000.00
001-000-000-524-60-41-02	Professional Services - Outside Consultants	\$0.00	\$7,276.62	\$20,000.00	\$13,661.44	\$15,000.00
	<b>001-000-000-524 Total</b>	<b>\$26,571.58</b>	<b>\$41,272.26</b>	<b>\$58,200.00</b>	<b>\$38,803.33</b>	<b>\$57,100.00</b>
001-000-000-554-30-31-00	Animal Control Supplies	\$146.00	\$221.07	\$200.00	\$177.85	\$300.00

001-000-000-554-30-42-00	Postage	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-554-30-51-00	Professional Services	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-554-90-41-00	Air Pollution Control Auth.	\$780.45	\$788.70	\$800.00	\$792.00	\$805.00
	<b>001-000-000-554 Total</b>	<b>\$926.45</b>	<b>\$1,009.77</b>	<b>\$1,400.00</b>	<b>\$969.85</b>	<b>\$1,505.00</b>
001-000-000-557-20-41-01	Informational Services - KLTV	\$3,966.07	\$1,985.77	\$7,100.00	\$6,328.25	\$4,200.00
	<b>001-000-000-557 Total</b>	<b>\$3,966.07</b>	<b>\$1,985.77</b>	<b>\$7,100.00</b>	<b>\$6,328.25</b>	<b>\$4,200.00</b>
001-000-000-558-60-11-00	Planning Comm Sec. Salary	\$11,064.96	\$14,739.08	\$16,000.00	\$15,150.39	\$17,000.00
001-000-000-558-60-21-00	Planning Comm Sec. Benefits	\$5,299.87	\$7,354.67	\$8,500.00	\$7,479.88	\$9,000.00
001-000-000-558-60-31-00	Office & Operating Supplies	\$225.42	\$332.47	\$400.00	\$69.62	\$200.00
001-000-000-558-60-41-00	Professional Services - Hearings Examiner	\$125.00	\$325.00	\$500.00	\$425.00	\$500.00
001-000-000-558-60-41-02	Professional Services - Consultants	\$0.00	\$41,328.98	\$20,000.00	\$41,743.39	\$20,000.00
001-000-000-558-60-41-03	Professional Services - Engineering	\$0.00	\$7,111.93	\$5,000.00	\$8,302.63	\$8,000.00
001-000-000-558-60-42-00	Postage	\$54.84	\$67.49	\$150.00	\$31.62	\$100.00
001-000-000-558-60-43-00	Training and Travel	\$0.00	\$0.00	\$200.00	\$35.00	\$500.00
001-000-000-558-60-44-00	Advertising/Public Notices	\$607.00	\$1,036.00	\$500.00	\$2,350.50	\$1,500.00
001-000-000-558-60-49-00	Miscellaneous	\$50.00	\$100.00	\$400.00	\$137.24	\$300.00
001-000-000-558-60-51-00	Intergovernmental Professional Services	\$23,876.23	\$18,968.23	\$19,000.00	\$17,062.44	\$20,000.00
001-000-000-558-60-52-00	Comprehensive Plan	\$0.00	\$0.00	\$15,000.00	\$12,123.63	\$12,000.00
001-000-000-558-60-53-00	Land Use Code Updates	\$53,250.22	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-70-41-00	Economic Development	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
	<b>001-000-000-558 Total</b>	<b>\$94,553.54</b>	<b>\$91,363.85</b>	<b>\$85,650.00</b>	<b>\$104,911.34</b>	<b>\$164,100.00</b>
001-000-000-566-00-51-00	Alcoholism (MH&MR)	\$461.33	\$420.89	\$500.00	\$635.16	\$500.00
	<b>001-000-000-566 Total</b>	<b>\$461.33</b>	<b>\$420.89</b>	<b>\$500.00</b>	<b>\$635.16</b>	<b>\$500.00</b>
001-000-000-573-90-49-00	Special Events	\$45.21	\$142.95	\$300.00	\$47.95	\$300.00
	<b>001-000-000-573 Total</b>	<b>\$45.21</b>	<b>\$142.95</b>	<b>\$300.00</b>	<b>\$47.95</b>	<b>\$300.00</b>
001-000-000-576-76-64-00	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$1,739.68	\$0.00
001-000-000-576-80-11-00	Parks - Salaries	\$4,341.55	\$5,078.84	\$5,000.00	\$1,353.64	\$5,000.00
001-000-000-576-80-21-00	Parks - Benefits	\$897.26	\$968.38	\$1,000.00	\$345.41	\$1,000.00
001-000-000-576-80-31-00	Parks - Supplies	\$2,140.83	\$1,413.12	\$2,000.00	\$680.22	\$1,500.00
001-000-000-576-80-47-00	Utilities - Parks	\$2,492.06	\$3,393.88	\$3,000.00	\$4,604.72	\$5,000.00
001-000-000-576-80-48-00	Parks Maintenance	\$2,951.05	\$823.51	\$1,500.00	\$271.20	\$1,500.00
	<b>001-000-000-576 Total</b>	<b>\$12,822.75</b>	<b>\$11,677.73</b>	<b>\$12,500.00</b>	<b>\$8,994.87</b>	<b>\$14,000.00</b>
001-000-000-581-20-00-04	Interfund Loan Repayment Police Car	\$1,754.18	\$5,297.76	\$5,355.00	\$5,351.32	\$3,600.00
	<b>001-000-000-581 Total</b>	<b>\$1,754.18</b>	<b>\$5,297.76</b>	<b>\$5,355.00</b>	<b>\$5,351.32</b>	<b>\$3,600.00</b>
001-000-000-586-00-00-01	Refund - Deposits Sign Code, Etc.	\$100.00	\$1,000.00	\$500.00	\$400.00	\$500.00
001-000-000-586-00-00-02	State Remittances - WSP	\$1,389.00	\$1,459.50	\$1,000.00	\$1,387.75	\$1,000.00
001-000-000-586-00-00-03	Crime Victims Services	\$497.58	\$646.51	\$700.00	\$552.15	\$600.00
001-000-000-586-91-00-01	State Remittances	\$28,504.09	\$36,551.71	\$35,000.00	\$32,298.98	\$30,000.00
	<b>001-000-000-586 Total</b>	<b>\$30,490.67</b>	<b>\$39,657.72</b>	<b>\$37,200.00</b>	<b>\$34,638.88</b>	<b>\$32,100.00</b>
001-000-000-592-19-00-02	Interfund Loan Interest - 408/413	\$0.00	\$0.00	\$730.00	\$729.43	\$0.00
001-000-000-592-21-80-01	Interfund Loan Interest - #135	\$51.14	\$118.22	\$65.00	\$65.01	\$15.00
	<b>001-000-000-592 Total</b>	<b>\$51.14</b>	<b>\$118.22</b>	<b>\$795.00</b>	<b>\$794.44</b>	<b>\$15.00</b>
001-000-000-594-11-62-00	Improvements - City Hall- Library	\$0.00	\$7,249.19	\$4,500.00	\$1,291.70	\$0.00
001-000-000-594-14-63-00	Capital Outlay - Finance	\$2,500.00	\$350,000.00	\$0.00	\$0.00	\$0.00
001-000-000-594-21-60-00	Capital Outlay - Police Cars	\$15,906.47	\$741.74	\$0.00	\$0.00	\$0.00
001-000-000-594-21-62-00	Improvements - Police Station	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00
	<b>001-000-000-594 Total</b>	<b>\$18,406.47</b>	<b>\$357,990.93</b>	<b>\$12,500.00</b>	<b>\$9,291.70</b>	<b>\$0.00</b>
001-000-000-597-00-00-00	Operating Transfer Out	\$125,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00

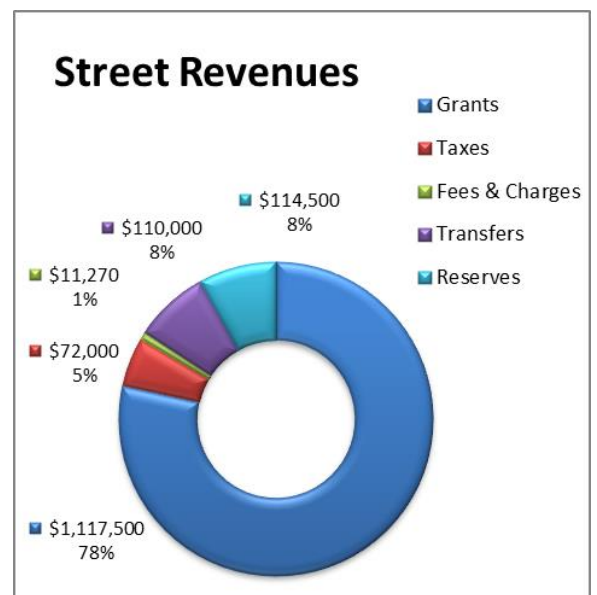
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	\$2,500.00	\$2,500.00	\$2,000.00	\$2,000.00	\$2,000.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	\$5,000.00	\$55,000.00	\$80,000.00	\$80,000.00	\$5,000.00
001-000-000-597-00-03-00	Trsf.to #117-Police Veh. Res.	\$2,940.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
001-000-000-597-00-06-00	Transfer Out - Community Building	\$0.00	\$0.00	\$6,000.00	\$1,000.00	\$0.00
001-000-000-597-00-07-00	Trsf.to #107 Benefit Reserve	\$7,500.00	\$6,000.00	\$7,000.00	\$7,000.00	\$10,000.00
001-000-000-597-19-00-46	Transfer Out TO 115 -Insurance	\$40,000.00	\$42,000.00	\$50,200.00	\$50,200.00	\$59,900.00
001-000-000-597-44-00-55	Operation Funds For Streets	\$77,000.00	\$80,000.00	\$85,000.00	\$85,000.00	\$100,000.00
001-000-000-597-72-00-70	Operation Funds For Library	\$33,000.00	\$35,000.00	\$47,000.00	\$47,000.00	\$47,000.00
	<b>001-000-000-597 Total</b>	<b>\$292,940.00</b>	<b>\$250,500.00</b>	<b>\$307,200.00</b>	<b>\$302,200.00</b>	<b>\$223,900.00</b>
	<b>Fund Total</b>	<b>\$1,537,653.53</b>	<b>\$1,912,875.99</b>	<b>\$1,741,300.00</b>	<b>\$1,676,395.45</b>	<b>\$1,769,640.00</b>

## SPECIAL REVENUES

These are funds set up to collect certain restricted tax and special revenues, or to account separately for certain expenditures, or to hold reserve funds.



**STREETS & SIDEWALKS (Funds 101, 102 & 103)** receives the transfers from the General Fund for street maintenance, the restricted fuel tax revenues, and private sidewalk contributions. All expenditures for the street maintenance and street and sidewalk projects are accounted for in these funds. The Public Works crew maintains the streets and stormwater systems through snow and rain storms as well as performs all City park maintenance. In 2015 and 2016 the City received grant funding for several street improvement including the China Garden Road Improvements, Meeker Drive Improvements, and Downtown Overlay. For 2016 the City has also received approval to spend funds from the Transportation Benefit District toward street improvements. The total of Street Expenditures is \$1,269,760.





**STREET OPERATIONS 101 - REVENUES**

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
101-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$7,300.00	\$7,250.00	\$7,250.00	\$7,205.00	\$7,500.00
101-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$30,801.77	\$28,091.22	\$17,750.00	\$18,794.02	\$12,500.00
	<b>101-000-000-308 Total</b>	<b>\$38,101.77</b>	<b>\$35,341.22</b>	<b>\$25,000.00</b>	<b>\$25,999.02</b>	<b>\$20,000.00</b>
101-000-000-322-40-00-00	Street Vacation Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
101-000-000-322-40-00-01	Right-Of-Way Permit/inspection	\$1,686.00	\$1,285.00	\$1,000.00	\$1,650.00	\$2,000.00
	<b>101-000-000-322 Total</b>	<b>\$1,686.00</b>	<b>\$1,285.00</b>	<b>\$1,000.00</b>	<b>\$1,650.00</b>	<b>\$2,300.00</b>
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$32,115.30	\$32,252.48	\$32,000.00	\$33,679.58	\$36,200.00
	<b>101-000-000-336 Total</b>	<b>\$32,115.30</b>	<b>\$32,252.48</b>	<b>\$32,000.00</b>	<b>\$33,679.58</b>	<b>\$36,200.00</b>
101-000-000-344-30-00-00	Repair Charges - Labor	\$0.00	\$712.20	\$500.00	\$0.00	\$500.00
	<b>101-000-000-344 Total</b>	<b>\$0.00</b>	<b>\$712.20</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
101-000-000-361-11-00-00	Interest ON Investments	\$44.24	\$13.84	\$50.00	\$21.84	\$50.00
	<b>101-000-000-361 Total</b>	<b>\$44.24</b>	<b>\$13.84</b>	<b>\$50.00</b>	<b>\$21.84</b>	<b>\$50.00</b>
101-000-000-368-50-00-00	Special Assessments - Stone Forest Stormwater	\$2,150.00	\$1,650.00	\$3,000.00	\$1,350.00	\$2,000.00
	<b>101-000-000-368 Total</b>	<b>\$2,150.00</b>	<b>\$1,650.00</b>	<b>\$3,000.00</b>	<b>\$1,350.00</b>	<b>\$2,000.00</b>
101-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0.00	\$352.88	\$0.00	\$0.00	\$300.00
	<b>101-000-000-369 Total</b>	<b>\$0.00</b>	<b>\$352.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>
101-000-000-381-10-00-00	Interfund Loan Received	\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00
	<b>101-000-000-381 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>
101-000-000-395-10-00-00	Sale of Fixed Assets	\$168.71	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-395-20-00-00	Insurance Premiums/recoveries	\$0.00	\$0.00	\$5,000.00	\$5,079.44	\$0.00
	<b>101-000-000-395 Total</b>	<b>\$168.71</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$5,079.44</b>	<b>\$0.00</b>
101-000-000-397-00-00-00	Operating Transfers-IN	\$10,000.00	\$10,000.00	\$35,000.00	\$35,000.00	\$10,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	\$77,000.00	\$80,000.00	\$85,000.00	\$85,000.00	\$100,000.00
	<b>101-000-000-397 Total</b>	<b>\$87,000.00</b>	<b>\$90,000.00</b>	<b>\$120,000.00</b>	<b>\$120,000.00</b>	<b>\$110,000.00</b>
	<b>Fund Total</b>	<b>\$161,266.02</b>	<b>\$161,607.62</b>	<b>\$221,550.00</b>	<b>\$222,779.88</b>	<b>\$171,350.00</b>

**STREET OPERATIONS 101 - EXPENDITURES**

101-000-000-542-31-10-00	Tr. Way - Salaries	\$13,474.55	\$9,300.40	\$10,500.00	\$9,587.53	\$12,000.00
101-000-000-542-31-31-00	Tr. Way - Supplies	\$3,301.19	\$4,303.37	\$3,700.00	\$4,347.50	\$4,000.00
101-000-000-542-31-32-00	Fuel Consumed	\$0.00	\$1,202.17	\$1,000.00	\$796.70	\$1,000.00
101-000-000-542-31-45-00	Tr. Way - Equipment Rental	\$0.00	\$0.00	\$0.00	\$607.50	\$500.00
101-000-000-542-31-48-00	Tr. Way - Repair & Maintenance (incl.equip)	\$7,178.50	\$2,987.64	\$14,000.00	\$11,963.55	\$8,000.00
101-000-000-542-32-10-00	Shoulders - Salaries	\$569.25	\$1,696.54	\$1,000.00	\$106.16	\$3,000.00
101-000-000-542-32-31-00	Shoulders - Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-40-10-00	Storm Drains - Salaries	\$3,219.96	\$7,799.91	\$7,000.00	\$7,980.92	\$7,000.00
101-000-000-542-40-31-00	Storm Drains - Supplies	\$108.58	\$2,872.83	\$700.00	\$923.11	\$700.00
101-000-000-542-40-45-00	Storm Drains - Equipment Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-40-48-00	Storm Drains - Repair & Maintenance	\$994.53	\$1,689.39	\$10,000.00	\$9,552.91	\$2,000.00
101-000-000-542-61-10-00	Sidewalks - Salaries	\$2,266.68	\$1,088.83	\$1,000.00	\$884.01	\$2,000.00
101-000-000-542-61-31-00	Sidewalks - Supplies	\$874.00	\$0.00	\$300.00	\$0.00	\$3,000.00
101-000-000-542-61-49-00	Miscellaneous	\$0.00	\$365.85	\$0.00	\$35.74	\$0.00
101-000-000-542-63-47-00	Street Lights - Electricity	\$22,657.91	\$22,750.48	\$23,000.00	\$22,718.25	\$22,000.00

101-000-000-542-63-48-00	Street Lights - Repair & Maintenance	\$246.88	\$717.56	\$5,500.00	\$5,236.05	\$3,000.00
101-000-000-542-64-10-00	Tr. Control - Salaries	\$357.02	\$938.18	\$1,000.00	\$962.94	\$1,000.00
101-000-000-542-64-31-00	Tr. Control - Supplies	\$2,612.25	\$446.48	\$500.00	\$85.74	\$500.00
101-000-000-542-64-48-00	Tr. Control - Repair & Maintenance	\$36.35	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-64-51-00	Intergovernmental Professional Services	\$0.00	\$4,758.71	\$12,000.00	\$12,185.13	\$15,000.00
101-000-000-542-66-10-00	Snow & Ice Contr. - Salaries	\$1,906.30	\$2,001.80	\$1,000.00	\$375.29	\$3,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	\$37.55	\$435.23	\$500.00	\$0.00	\$1,000.00
101-000-000-542-66-48-00	Snow & Ice - R & M (Including Equipment)	\$5,298.84	\$688.28	\$500.00	\$0.00	\$1,000.00
101-000-000-542-66-49-00	Snow & Ice Contr. - Miscellaneous	\$0.00	\$426.60	\$500.00	\$0.00	\$500.00
101-000-000-542-67-10-00	St. Cleaning - Salaries	\$1,161.98	\$1,763.07	\$1,000.00	\$1,759.25	\$1,500.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	\$499.06	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-542-67-48-00	St. Cleaning - R&M (Including Equipment)	\$0.00	\$222.48	\$300.00	\$1,069.56	\$300.00
101-000-000-542-67-51-00	Professional Services	\$3,249.85	\$1,616.48	\$39,000.00	\$36,948.88	\$2,000.00
101-000-000-542-71-10-00	Vegetation - Salaries	\$9,406.99	\$5,090.33	\$8,000.00	\$8,664.81	\$8,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	\$562.20	\$1,887.70	\$1,500.00	\$976.03	\$1,500.00
101-000-000-542-71-48-00	Vegetation-R&M (incl.d.equip.)	\$256.15	\$0.00	\$195.00	\$44.39	\$100.00
101-000-000-542-71-51-00	Vegetation - Prof. Serv.	\$907.00	\$756.75	\$850.00	\$1,158.18	\$1,000.00
101-000-000-542-75-10-00	Litter Control - Salaries	\$363.72	\$456.52	\$500.00	\$1,074.37	\$1,500.00
101-000-000-542-75-31-00	Litter Control - Supplies	\$170.78	\$0.00	\$100.00	\$0.00	\$100.00
101-000-000-542-90-35-00	Facil. - Sm. Tools & Equip.	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
101-000-000-542-90-45-00	Facil. - Shop Rent	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	<b>101-000-000-542 Total</b>	<b>\$82,318.07</b>	<b>\$78,863.58</b>	<b>\$146,345.00</b>	<b>\$140,644.50</b>	<b>\$107,400.00</b>
101-000-000-543-10-10-00	Administrative Salaries	\$3,405.23	\$11,730.42	\$12,500.00	\$12,438.98	\$14,000.00
101-000-000-543-30-31-00	Admin - Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-543-30-32-00	Admin - Equipment/Software	\$0.00	\$242.49	\$250.00	\$217.61	\$400.00
101-000-000-543-30-41-00	Admin - Accounting Service Fees	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$5,000.00
101-000-000-543-30-41-01	Admin - Legal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-543-30-41-02	Admin - Engineering	\$5,770.84	\$0.00	\$0.00	\$2,190.81	\$300.00
101-000-000-543-70-22-00	Uniforms	\$0.00	\$0.00	\$0.00	\$153.57	\$100.00
	<b>101-000-000-543 Total</b>	<b>\$12,176.07</b>	<b>\$14,972.91</b>	<b>\$15,750.00</b>	<b>\$18,000.97</b>	<b>\$19,800.00</b>
101-000-000-544-90-10-00	Overtime Earnings	\$4,258.04	\$8,739.60	\$8,000.00	\$8,456.72	\$8,000.00
101-000-000-544-90-20-00	Regular Benefits	\$14,966.36	\$20,726.26	\$22,000.00	\$20,739.01	\$22,000.00
	<b>101-000-000-544 Total</b>	<b>\$19,224.40</b>	<b>\$29,465.86</b>	<b>\$30,000.00</b>	<b>\$29,195.73</b>	<b>\$30,000.00</b>
101-000-000-591-95-70-01	Cowlitz County Interlocal ST Loan	\$6,523.70	\$6,588.94	\$6,500.00	\$6,654.82	\$6,500.00
	<b>101-000-000-591 Total</b>	<b>\$6,523.70</b>	<b>\$6,588.94</b>	<b>\$6,500.00</b>	<b>\$6,654.82</b>	<b>\$6,500.00</b>
101-000-000-592-95-80-01	Cowlitz County ST Loan Interest	\$682.55	\$617.31	\$705.00	\$551.43	\$710.00
	<b>101-000-000-592 Total</b>	<b>\$682.55</b>	<b>\$617.31</b>	<b>\$705.00</b>	<b>\$551.43</b>	<b>\$710.00</b>
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$5,000.00	\$5,100.00	\$5,400.00	\$5,400.00	\$4,350.00
	<b>101-000-000-597 Total</b>	<b>\$5,000.00</b>	<b>\$5,100.00</b>	<b>\$5,400.00</b>	<b>\$5,400.00</b>	<b>\$4,350.00</b>
	<b>Fund Total</b>	<b>\$125,924.79</b>	<b>\$135,608.60</b>	<b>\$204,700.00</b>	<b>\$200,447.45</b>	<b>\$168,760.00</b>

### STREET IMPROVEMENT RESERVE 102 - REVENUES

102-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$23,402.81	\$70,579.19	\$58,000.00	\$84,863.74	\$100,000.00
	<b>102-000-000-308 Total</b>	<b>\$23,402.81</b>	<b>\$70,579.19</b>	<b>\$58,000.00</b>	<b>\$84,863.74</b>	<b>\$100,000.00</b>
102-000-000-316-40-00-00	Garbage/Solid Waste Utility Tax	\$7,718.19	\$17,525.29	\$18,000.00	\$17,872.84	\$18,000.00
	<b>102-000-000-316 Total</b>	<b>\$7,718.19</b>	<b>\$17,525.29</b>	<b>\$18,000.00</b>	<b>\$17,872.84</b>	<b>\$18,000.00</b>
102-000-000-333-20-20-51	Dept of Transportation - Fed STP	\$0.00	\$0.00	\$342,000.00	\$0.00	\$460,000.00
	<b>102-000-000-333 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342,000.00</b>	<b>\$0.00</b>	<b>\$460,000.00</b>
102-000-000-334-03-80-00	WA Transportation Improvement Board	\$0.00	\$0.00	\$76,000.00	\$0.00	\$0.00

102-000-000-334-03-80-01	TIB - China Garden Rd	\$0.00	\$66,557.00	\$0.00	\$0.00	\$657,500.00
102-000-000-334-03-80-03	TIB - 4th Street	\$122,953.97	\$0.00	\$0.00	\$0.00	\$0.00
	<b>102-000-000-334 Total</b>	<b>\$122,953.97</b>	<b>\$66,557.00</b>	<b>\$76,000.00</b>	<b>\$0.00</b>	<b>\$657,500.00</b>
102-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$17,292.85	\$17,339.92	\$17,250.00	\$17,736.03	\$17,800.00
	<b>102-000-000-336 Total</b>	<b>\$17,292.85</b>	<b>\$17,339.92</b>	<b>\$17,250.00</b>	<b>\$17,736.03</b>	<b>\$17,800.00</b>
102-000-000-361-11-00-00	Interest ON Investments	\$53.84	\$57.45	\$50.00	\$156.23	\$100.00
	<b>102-000-000-361 Total</b>	<b>\$53.84</b>	<b>\$57.45</b>	<b>\$50.00</b>	<b>\$156.23</b>	<b>\$100.00</b>
102-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0.00	\$20.00	\$100.00	\$0.00	\$0.00
	<b>102-000-000-369 Total</b>	<b>\$0.00</b>	<b>\$20.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
102-000-000-397-00-00-00	Operating Transfers-IN	\$15,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
	<b>102-000-000-397 Total</b>	<b>\$15,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$186,421.66</b>	<b>\$197,078.85</b>	<b>\$511,400.00</b>	<b>\$120,628.84</b>	<b>\$1,253,400.00</b>

**STREET IMPROVEMENT RESERVE 102 - EXPENDITURES**

102-000-000-595-30-63-00	Art. St. - Road Constr.	\$0.00	\$0.00	\$158,600.00	\$23,791.73	\$667,000.00
102-000-000-595-30-63-01	Roadway Repairs & Maintenance	\$115,842.47	\$112,215.11	\$335,000.00	\$11,662.34	\$434,000.00
	<b>102-000-000-595 Total</b>	<b>\$115,842.47</b>	<b>\$112,215.11</b>	<b>\$493,600.00</b>	<b>\$35,454.07</b>	<b>\$1,101,000.00</b>
	<b>Fund Total</b>	<b>\$115,842.47</b>	<b>\$112,215.11</b>	<b>\$493,600.00</b>	<b>\$35,454.07</b>	<b>\$1,101,000.00</b>

**SIDEWALK IMPROVEMENT FUND 103 - REVENUES**

103-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$8,731.77	\$8,571.49	\$5,800.00	\$2,770.52	\$14,500.00
	<b>103-000-000-308 Total</b>	<b>\$8,731.77</b>	<b>\$8,571.49</b>	<b>\$5,800.00</b>	<b>\$2,770.52</b>	<b>\$14,500.00</b>
103-000-000-334-03-80-04	TIB - Elm Street Sidewalk	\$12,371.95	\$69,350.05	\$0.00	\$0.00	\$0.00
	<b>103-000-000-334 Total</b>	<b>\$12,371.95</b>	<b>\$69,350.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
103-000-000-345-84-00-00	Sidewalk-Payment IN Lieu of	\$480.00	\$1,950.00	\$0.00	\$11,700.00	\$6,000.00
	<b>103-000-000-345 Total</b>	<b>\$480.00</b>	<b>\$1,950.00</b>	<b>\$0.00</b>	<b>\$11,700.00</b>	<b>\$6,000.00</b>
103-000-000-361-11-00-00	Interest ON Investments	\$10.88	\$3.67	\$20.00	\$11.28	\$20.00
	<b>103-000-000-361 Total</b>	<b>\$10.88</b>	<b>\$3.67</b>	<b>\$20.00</b>	<b>\$11.28</b>	<b>\$20.00</b>
	<b>Fund Total</b>	<b>\$21,594.60</b>	<b>\$79,875.21</b>	<b>\$5,820.00</b>	<b>\$14,481.80</b>	<b>\$20,520.00</b>

**SIDEWALK IMPROVEMENT FUND 103 - EXPENDITURES**

103-000-000-595-61-63-00	Other Improvements-Sidewalks	\$13,023.11	\$77,104.69	\$0.00	\$0.00	\$0.00
	<b>103-000-000-595 Total</b>	<b>\$13,023.11</b>	<b>\$77,104.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$13,023.11</b>	<b>\$77,104.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**CRIMINAL JUSTICE FUND (104)** receives State funding to be used by the Police for criminal justice purposes, which include expenditures for special projects which may include DARE programs or domestic violence programs and the Christmas Shop with a Cop event which is also funded by Community Donations. Property or funds confiscated during arrests are also accounted for here. Special equipment may also be purchased from this fund.

**CRIMINAL JUSTICE FUNDING 104 - REVENUES**

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
104-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$9,060.30	\$12,560.28	\$10,000.00	\$10,793.11	\$9,500.00
	<b>104-000-000-308 Total</b>	<b>\$9,060.30</b>	<b>\$12,560.28</b>	<b>\$10,000.00</b>	<b>\$10,793.11</b>	<b>\$9,500.00</b>
104-000-000-334-03-51-01	Traffic Safety Commission Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$3,300.00
104-000-000-334-04-20-01	Stop Grant - Dept of Commerce/City of Longview	\$0.00	\$0.00	\$2,900.00	\$2,794.82	\$0.00
	<b>104-000-000-334 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,900.00</b>	<b>\$2,794.82</b>	<b>\$3,300.00</b>
104-000-000-336-06-21-00	Criminal Justice-Population	\$1,000.00	\$1,028.47	\$1,000.00	\$1,000.00	\$1,000.00
104-000-000-336-06-26-00	Cj-Cted Programs 1-3	\$2,139.45	\$2,290.49	\$2,160.00	\$2,388.88	\$2,425.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	\$434.23	\$432.82	\$450.00	\$369.64	\$450.00

	<b>104-000-000-336 Total</b>	<b>\$3,573.68</b>	<b>\$3,751.78</b>	<b>\$3,610.00</b>	<b>\$3,758.52</b>	<b>\$3,875.00</b>
104-000-000-337-21-00-64	Interlocal Grant Proceeds	\$0.00	\$299.86	\$0.00	\$0.00	\$0.00
	<b>104-000-000-337 Total</b>	<b>\$0.00</b>	<b>\$299.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
104-000-000-347-60-00-00	Special Youth Program Fees	\$0.00	\$2,170.00	\$1,500.00	\$1,510.00	\$2,000.00
	<b>104-000-000-347 Total</b>	<b>\$0.00</b>	<b>\$2,170.00</b>	<b>\$1,500.00</b>	<b>\$1,510.00</b>	<b>\$2,000.00</b>
104-000-000-361-11-00-00	Interest ON Investments	\$12.64	\$9.22	\$20.00	\$15.22	\$20.00
	<b>104-000-000-361 Total</b>	<b>\$12.64</b>	<b>\$9.22</b>	<b>\$20.00</b>	<b>\$15.22</b>	<b>\$20.00</b>
104-000-000-367-00-00-00	Private Contributions	\$950.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>104-000-000-367 Total</b>	<b>\$950.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
104-000-000-369-30-00-00	Confiscated/forfeit Prop	\$1,278.00	\$0.00	\$200.00	\$636.00	\$0.00
	<b>104-000-000-369 Total</b>	<b>\$1,278.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$636.00</b>	<b>\$0.00</b>
104-000-000-395-10-00-00	Sale of Assets-Police Equip.	\$0.00	\$2.00	\$0.00	\$0.00	\$0.00
	<b>104-000-000-395 Total</b>	<b>\$0.00</b>	<b>\$2.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$14,874.62</b>	<b>\$18,793.14</b>	<b>\$18,230.00</b>	<b>\$19,507.67</b>	<b>\$18,695.00</b>

**CRIMINAL JUSTICE FUNDING 104 - EXPENDITURES**

104-000-000-521-20-31-00	Office & Operating Supplies	\$0.00	\$5,076.42	\$3,500.00	\$3,160.93	\$0.00
104-000-000-521-20-35-00	Tools & Minor Equipment	\$0.00	\$1,109.00	\$900.00	\$63.99	\$3,300.00
104-000-000-521-23-31-00	Canine Unit - Supplies, Etc	\$679.45	\$64.61	\$0.00	\$0.00	\$0.00
104-000-000-521-30-49-00	Youth Program Costs	\$1,004.89	\$1,250.00	\$1,800.00	\$1,126.50	\$2,000.00
104-000-000-521-40-49-00	Miscellaneous	\$0.00	\$0.00	\$200.00	\$184.52	\$0.00
	<b>104-000-000-521 Total</b>	<b>\$1,684.34</b>	<b>\$7,500.03</b>	<b>\$6,400.00</b>	<b>\$4,535.94</b>	<b>\$5,300.00</b>
104-000-000-565-50-41-00	Domestic Violence	\$625.00	\$500.00	\$500.00	\$375.00	\$500.00
	<b>104-000-000-565 Total</b>	<b>\$625.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$375.00</b>	<b>\$500.00</b>
104-000-000-571-23-00-00	Youth Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>104-000-000-571 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
104-000-000-586-00-00-01	State Remittance - Forfeited Property	\$0.00	\$0.00	\$100.00	\$318.00	\$0.00
	<b>104-000-000-586 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$318.00</b>	<b>\$0.00</b>
104-000-000-596-21-64-00	Capital Outlay - Police Equipment	\$0.00	\$0.00	\$2,900.00	\$2,794.82	\$0.00
	<b>104-000-000-596 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,900.00</b>	<b>\$2,794.82</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$2,309.34</b>	<b>\$8,000.03</b>	<b>\$9,900.00</b>	<b>\$8,023.76</b>	<b>\$5,800.00</b>



**SPECIAL REVENUE FUND - TOURISM (105)** includes the restricted revenues from Hotel/Motel taxes. The Hotel/Motel taxes can only be used to provide for tourism expenses. The City will has budgeted for 2016 to pay for the highway "Antique District" signs, half of the cost of the City website hosting, support the annual Kalama Music Festival and the annual Untouchables Car Show, and other projects aimed at drawing people into Kalama.

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
105-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$11,476.80	\$14,697.49	\$32,000.00	\$32,377.12	\$15,000.00
	<b>105-000-000-308 Total</b>	<b>\$11,476.80</b>	<b>\$14,697.49</b>	<b>\$32,000.00</b>	<b>\$32,377.12</b>	<b>\$15,000.00</b>
105-000-000-313-31-00-00	Hotel/motel Transient Tax	\$4,561.12	\$4,397.20	\$3,000.00	\$3,024.16	\$3,700.00
	<b>105-000-000-313 Total</b>	<b>\$4,561.12</b>	<b>\$4,397.20</b>	<b>\$3,000.00</b>	<b>\$3,024.16</b>	<b>\$3,700.00</b>
105-000-000-337-01-51-00	Cowlitz County-Interlocal Agr	\$24,833.57	\$38,048.41	\$0.00	\$0.00	\$0.00
	<b>105-000-000-337 Total</b>	<b>\$24,833.57</b>	<b>\$38,048.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
105-000-000-341-70-00-00	Sale of Merchandise	\$118.17	\$32.50	\$100.00	\$0.00	\$100.00
	<b>105-000-000-341 Total</b>	<b>\$118.17</b>	<b>\$32.50</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>
105-000-000-347-40-00-01	Event Revenues	\$8,152.00	\$7,241.00	\$15,000.00	\$14,362.96	\$10,000.00
	<b>105-000-000-347 Total</b>	<b>\$8,152.00</b>	<b>\$7,241.00</b>	<b>\$15,000.00</b>	<b>\$14,362.96</b>	<b>\$10,000.00</b>

105-000-000-361-11-00-00	Interest ON Investments	\$10.89	\$16.68	\$20.00	\$36.99	\$50.00
	<b>105-000-000-361 Total</b>	<b>\$10.89</b>	<b>\$16.68</b>	<b>\$20.00</b>	<b>\$36.99</b>	<b>\$50.00</b>
105-000-000-367-11-00-02	Donations - Local Business	\$0.00	\$3,153.00	\$7,000.00	\$7,000.00	\$3,000.00
105-000-000-367-11-00-03	Donations - Community	\$0.00	\$0.00	\$1,500.00	\$1,212.86	\$0.00
	<b>105-000-000-367 Total</b>	<b>\$0.00</b>	<b>\$3,153.00</b>	<b>\$8,500.00</b>	<b>\$8,212.86</b>	<b>\$3,000.00</b>
	<b>Fund Total</b>	<b>\$49,152.55</b>	<b>\$67,586.28</b>	<b>\$58,620.00</b>	<b>\$58,014.09</b>	<b>\$31,850.00</b>

**TOURISM-HOTEL/MOTEL TAXES 105 - EXPENDITURES**

105-000-000-557-30-31-00	Tourism Books	\$0.00	\$3.60	\$0.00	\$0.12	\$0.00
105-000-000-557-30-40-01	City Tourism Projects	\$14,153.50	\$24,314.79	\$34,500.00	\$34,770.58	\$20,000.00
105-000-000-557-30-40-02	Kalama Chamber/Local Projects	\$2,000.00	\$6,668.26	\$1,100.00	\$1,009.99	\$700.00
105-000-000-557-30-41-01	Webpage Marketing	\$16,380.00	\$3,995.00	\$700.00	\$700.00	\$1,200.00
105-000-000-557-30-49-03	Cowlitz County Tourism \$ Requests	\$0.00	\$227.51	\$0.00	\$0.00	\$900.00
	<b>105-000-000-557 Total</b>	<b>\$32,533.50</b>	<b>\$35,209.16</b>	<b>\$36,300.00</b>	<b>\$36,480.69</b>	<b>\$22,800.00</b>
105-000-000-573-90-49-00	Special Events	\$1,921.56	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
	<b>105-000-000-573 Total</b>	<b>\$1,921.56</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>
105-000-000-597-00-00-00	Operating Transfers-Out	\$0.00	\$0.00	\$7,500.00	\$5,913.01	\$0.00
	<b>105-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$5,913.01</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$34,455.06</b>	<b>\$35,209.16</b>	<b>\$45,800.00</b>	<b>\$44,393.70</b>	<b>\$24,800.00</b>



**COMMUNITY BUILDING FUNDS (106 & 113)** operate and maintain the Community Building for community and public use. The City is working towards the building being self-supporting for the costs of operations. The building operates on user fees and generous donations from community service clubs. Several community organizations contribute to the reserve fund to provide for future maintenance or hold fundraisers to pay for improvements. Due to the December 2015 flooding the Building is being occupied by the City Finance office and Police Department, so the 2016 projections for rental revenues and expenses may require amendment later in the year.

**COMMUNITY BUILDING RESERVE FUND 106 - REVENUES**

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
106-000-000-308-80-00-00	Unreserved Beginning Net Cash & Investm.	\$7,599.18	\$12,495.14	\$18,000.00	\$19,034.66	\$7,200.00
	<b>106-000-000-308 Total</b>	<b>\$7,599.18</b>	<b>\$12,495.14</b>	<b>\$18,000.00</b>	<b>\$19,034.66</b>	<b>\$7,200.00</b>
106-000-000-361-11-00-00	Interest ON Investments	\$13.94	\$15.14	\$20.00	\$26.38	\$20.00
	<b>106-000-000-361 Total</b>	<b>\$13.94</b>	<b>\$15.14</b>	<b>\$20.00</b>	<b>\$26.38</b>	<b>\$20.00</b>
106-000-000-367-11-00-01	Private Donations	\$4,882.02	\$6,616.12	\$3,000.00	\$3,163.50	\$3,000.00
	<b>106-000-000-367 Total</b>	<b>\$4,882.02</b>	<b>\$6,616.12</b>	<b>\$3,000.00</b>	<b>\$3,163.50</b>	<b>\$3,000.00</b>
	<b>Fund Total</b>	<b>\$12,495.14</b>	<b>\$19,126.40</b>	<b>\$21,020.00</b>	<b>\$22,224.54</b>	<b>\$10,220.00</b>

**COMMUNITY BUILDING RESERVE FUND 106 - EXPENDITURES**

106-000-000-518-90-49-00	Misc. Exp. of Donated Funds	\$0.00	\$91.74	\$0.00	\$0.00	\$0.00
	<b>106-000-000-518 Total</b>	<b>\$0.00</b>	<b>\$91.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
106-000-000-594-10-64-00	Capital Improvements	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
	<b>106-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$91.74</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>

**COMMUNITY BUILDING OPERATIONS 113 - REVENUES**

113-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$4,783.53	\$6,588.48	\$4,800.00	\$5,418.76	\$5,000.00
	<b>113-000-000-308 Total</b>	<b>\$4,783.53</b>	<b>\$6,588.48</b>	<b>\$4,800.00</b>	<b>\$5,418.76</b>	<b>\$5,000.00</b>
113-000-000-361-11-00-00	Interest ON Investments	\$7.25	\$5.39	\$20.00	\$3.08	\$20.00
	<b>113-000-000-361 Total</b>	<b>\$7.25</b>	<b>\$5.39</b>	<b>\$20.00</b>	<b>\$3.08</b>	<b>\$20.00</b>
113-000-000-362-40-00-00	Building Rental Fees	\$28,203.00	\$16,770.00	\$9,000.00	\$10,425.00	\$10,000.00

	<b>113-000-000-362 Total</b>	<b>\$28,203.00</b>	<b>\$16,770.00</b>	<b>\$9,000.00</b>	<b>\$10,425.00</b>	<b>\$10,000.00</b>
113-000-000-367-00-00-00	Private Contributions	\$0.00	\$1,261.00	\$2,000.00	\$1,755.27	\$0.00
	<b>113-000-000-367 Total</b>	<b>\$0.00</b>	<b>\$1,261.00</b>	<b>\$2,000.00</b>	<b>\$1,755.27</b>	<b>\$0.00</b>
113-000-000-386-00-00-00	Community Bldg-Security Dep.	\$5,900.00	\$3,800.00	\$4,000.00	\$4,000.00	\$4,000.00
	<b>113-000-000-386 Total</b>	<b>\$5,900.00</b>	<b>\$3,800.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>
113-000-000-397-00-00-00	Oper. Transfer IN From Reserve	\$0.00	\$0.00	\$0.00	\$5,913.01	\$0.00
113-000-000-397-00-06-00	Transfer From General Fund	\$0.00	\$0.00	\$6,000.00	\$1,000.00	\$0.00
	<b>113-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,000.00</b>	<b>\$6,913.01</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$38,893.78</b>	<b>\$28,424.87</b>	<b>\$25,820.00</b>	<b>\$28,515.12</b>	<b>\$19,020.00</b>

**COMMUNITY BUILDING OPERATIONS 113 - EXPENDITURES**

113-000-000-518-20-10-00	Salaries - Community Building	\$7,564.80	\$4,174.52	\$4,500.00	\$3,438.85	\$4,500.00
113-000-000-518-20-20-00	Benefits	\$1,304.39	\$449.08	\$400.00	\$580.82	\$1,000.00
113-000-000-518-20-31-00	Operating Supplies - Comm. Bldg.	\$1,242.76	\$1,350.64	\$1,300.00	\$772.27	\$1,000.00
113-000-000-518-20-41-00	Professional Services	\$179.05	\$0.00	\$0.00	\$296.18	\$500.00
113-000-000-518-20-44-00	Publications	\$280.00	\$255.00	\$200.00	\$240.00	\$300.00
113-000-000-518-20-47-00	Utilities - Community Building	\$8,445.97	\$7,363.70	\$6,000.00	\$7,254.25	\$6,000.00
113-000-000-518-20-48-00	Building Maintenance - Community Building	\$2,338.33	\$713.17	\$3,500.00	\$2,010.81	\$1,500.00
	<b>113-000-000-518 Total</b>	<b>\$21,355.30</b>	<b>\$14,306.11</b>	<b>\$15,900.00</b>	<b>\$14,593.18</b>	<b>\$14,800.00</b>
113-000-000-586-00-00-00	Community Building - Deposit Refunds	\$5,950.00	\$3,400.00	\$4,000.00	\$4,550.00	\$4,000.00
	<b>113-000-000-586 Total</b>	<b>\$5,950.00</b>	<b>\$3,400.00</b>	<b>\$4,000.00</b>	<b>\$4,550.00</b>	<b>\$4,000.00</b>
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$5,000.00	\$5,300.00	\$5,900.00	\$5,900.00	\$0.00
	<b>113-000-000-597 Total</b>	<b>\$5,000.00</b>	<b>\$5,300.00</b>	<b>\$5,900.00</b>	<b>\$5,900.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$32,305.30</b>	<b>\$23,006.11</b>	<b>\$25,800.00</b>	<b>\$25,043.18</b>	<b>\$18,800.00</b>

**PARK DEVELOPMENT FUND (108)** provides for the development of new parks and improvements to existing parks of the City with input from the Parks and Recreation Advisory Committee. The City is working on developing on-going recreation and educational programs as well which will be self-supporting through fees for the classes. In 2015 a Zumba class was established and may continue once the Community Building is available again. Park funding comes from fees placed on developments and provided to the City when homes are built on the lots.

**PARK DEVELOPMENT FUND 108 - REVENUES**

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
108-000-000-308-10-00-00	Reserved Beginning Cash and Investments	\$7,451.65	\$10,567.77	\$0.00	\$12,886.83	\$17,000.00
108-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00
	<b>108-000-000-308 Total</b>	<b>\$7,451.65</b>	<b>\$10,567.77</b>	<b>\$12,000.00</b>	<b>\$12,886.83</b>	<b>\$17,000.00</b>
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	\$2,750.00	\$2,250.00	\$500.00	\$4,150.00	\$2,000.00
	<b>108-000-000-345 Total</b>	<b>\$2,750.00</b>	<b>\$2,250.00</b>	<b>\$500.00</b>	<b>\$4,150.00</b>	<b>\$2,000.00</b>
108-000-000-347-60-00-00	Parks & Rec Program Fees	\$1,310.00	\$0.00	\$2,000.00	\$2,115.00	\$1,500.00
	<b>108-000-000-347 Total</b>	<b>\$1,310.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$2,115.00</b>	<b>\$1,500.00</b>
108-000-000-361-11-00-00	Interest ON Investments	\$16.12	\$19.06	\$20.00	\$91.58	\$100.00
	<b>108-000-000-361 Total</b>	<b>\$16.12</b>	<b>\$19.06</b>	<b>\$20.00</b>	<b>\$91.58</b>	<b>\$100.00</b>
	<b>Fund Total</b>	<b>\$11,527.77</b>	<b>\$12,836.83</b>	<b>\$14,520.00</b>	<b>\$19,243.41</b>	<b>\$20,600.00</b>

**PARK DEVELOPMENT FUND 108 - EXPENDITURES**

108-000-000-571-20-40-00	Parks & Recreation Services	\$960.00	\$0.00	\$2,000.00	\$1,853.75	\$1,500.00
	<b>108-000-000-571 Total</b>	<b>\$960.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$1,853.75</b>	<b>\$1,500.00</b>
	<b>Fund Total</b>	<b>\$960.00</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$1,853.75</b>	<b>\$1,500.00</b>

**SPECIAL REVENUE FUND - AFFORDABLE HOUSING (109)** includes the restricted revenues from recording fees to be allocated to affordable housing expenditures. These funds are received annually from the County. The City has budgeted to provide funds to the Kalama Housing Authority roof maintenance in 2016.

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
109-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$7,367.79	\$10,383.48	\$13,400.00	\$13,411.40	\$16,600.00
	<b>109-000-000-308 Total</b>	<b>\$7,367.79</b>	<b>\$10,383.48</b>	<b>\$13,400.00</b>	<b>\$13,411.40</b>	<b>\$16,600.00</b>
109-000-000-341-26-00-00	Recording Surcharge - Affordable Housing	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
	<b>109-000-000-341 Total</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>
109-000-000-361-11-00-00	Investment Interest	\$15.69	\$27.92	\$20.00	\$160.40	\$200.00
	<b>109-000-000-361 Total</b>	<b>\$15.69</b>	<b>\$27.92</b>	<b>\$20.00</b>	<b>\$160.40</b>	<b>\$200.00</b>
	<b>Fund Total</b>	<b>\$10,383.48</b>	<b>\$13,411.40</b>	<b>\$16,420.00</b>	<b>\$16,571.80</b>	<b>\$19,800.00</b>
<b>AFFORDABLE HOUSING-RECORDING FEES FUND 109 - EXPENDITURES</b>						
109-000-000-559-20-50-00	Housing and Community Services	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
	<b>109-000-000-559 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>



**LIBRARY FUND (110)** receives the transfers from the General Fund as well as user fees, donations, and other miscellaneous fees. The Library provides more than just books. With computer and internet access, it uses modern technology to provide the citizens with access to a wide variety of services important to the community. Many volunteers work to help keep the library operating. FOLK (Friends of the Library at Kalama) is a non-profit organization which works to help the library and promote literacy throughout the community. In 2016 the Library will expand into the space vacated by the City Finance Department allowing for more services and a better environment for the citizens to enjoy the Library.

**LIBRARY OPERATIONS 110 - REVENUES**

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
110-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$5,096.82	\$5,436.63	\$5,500.00	\$6,656.55	\$17,000.00
	<b>110-000-000-308 Total</b>	<b>\$5,096.82</b>	<b>\$5,436.63</b>	<b>\$5,500.00</b>	<b>\$6,656.55</b>	<b>\$17,000.00</b>
110-000-000-341-70-01-00	Sale of Books	\$202.00	\$159.25	\$300.00	\$21.80	\$200.00
110-000-000-341-81-00-00	Printing & Copying Charges	\$0.00	\$224.10	\$300.00	\$264.45	\$300.00
	<b>110-000-000-341 Total</b>	<b>\$202.00</b>	<b>\$383.35</b>	<b>\$600.00</b>	<b>\$286.25</b>	<b>\$500.00</b>
110-000-000-347-20-00-00	Library Users Fees	\$2,388.60	\$2,690.00	\$2,500.00	\$2,597.20	\$2,500.00
	<b>110-000-000-347 Total</b>	<b>\$2,388.60</b>	<b>\$2,690.00</b>	<b>\$2,500.00</b>	<b>\$2,597.20</b>	<b>\$2,500.00</b>
110-000-000-359-00-00-00	Library Fines	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
	<b>110-000-000-359 Total</b>	<b>\$0.00</b>	<b>\$30.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
110-000-000-361-11-00-00	Interest ON Investments	\$7.15	\$3.25	\$20.00	\$12.09	\$20.00
	<b>110-000-000-361 Total</b>	<b>\$7.15</b>	<b>\$3.25</b>	<b>\$20.00</b>	<b>\$12.09</b>	<b>\$20.00</b>
110-000-000-367-11-00-02	Folk Donations	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-367-19-00-00	Donations	\$220.15	\$157.67	\$200.00	\$305.20	\$0.00
	<b>110-000-000-367 Total</b>	<b>\$220.20</b>	<b>\$157.67</b>	<b>\$200.00</b>	<b>\$305.20</b>	<b>\$0.00</b>
110-000-000-369-90-00-00	Other Miscellaneous Revenue	\$336.71	\$144.75	\$100.00	\$169.83	\$100.00
	<b>110-000-000-369 Total</b>	<b>\$336.71</b>	<b>\$144.75</b>	<b>\$100.00</b>	<b>\$169.83</b>	<b>\$100.00</b>
110-000-000-397-72-55-00	General Funds For Library	\$33,000.00	\$35,000.00	\$47,000.00	\$47,000.00	\$47,000.00

<b>110-000-000-397 Total</b>	<b>\$33,000.00</b>	<b>\$35,000.00</b>	<b>\$47,000.00</b>	<b>\$47,000.00</b>	<b>\$47,000.00</b>	
<b>Fund Total</b>	<b>\$41,251.48</b>	<b>\$43,845.65</b>	<b>\$55,920.00</b>	<b>\$57,027.12</b>	<b>\$67,120.00</b>	
<b>LIBRARY OPERATIONS 110 - EXPENDITURES</b>						
110-000-000-572-21-10-00	Library - Salaries	\$20,432.50	\$21,497.24	\$23,500.00	\$22,211.98	\$26,000.00
110-000-000-572-21-20-00	Library - Benefits	\$3,033.13	\$3,388.68	\$3,500.00	\$3,531.19	\$4,000.00
110-000-000-572-21-31-00	Supplies	\$1,668.34	\$1,462.96	\$1,500.00	\$1,011.71	\$1,500.00
110-000-000-572-21-31-01	Special Programs And Events	\$136.15	\$70.27	\$200.00	\$350.90	\$500.00
110-000-000-572-21-40-00	Miscellaneous	\$147.00	\$27.49	\$200.00	\$1.54	\$200.00
110-000-000-572-21-42-00	Communications	\$1,722.48	\$1,397.03	\$1,500.00	\$2,001.91	\$2,000.00
110-000-000-572-21-43-00	Travel	\$108.77	\$0.00	\$300.00	\$0.00	\$300.00
110-000-000-572-21-45-00	Rents & Leases	\$44.00	\$48.00	\$100.00	\$162.45	\$100.00
110-000-000-572-21-47-00	Utilities	\$1,359.26	\$1,291.03	\$6,300.00	\$1,340.58	\$6,000.00
110-000-000-572-21-48-00	Maintenance - Equipment	\$162.41	\$0.00	\$400.00	\$0.00	\$200.00
110-000-000-572-21-49-00	Miscellaneous Maintenance	\$413.04	\$694.83	\$2,250.00	\$872.83	\$2,000.00
110-000-000-572-50-45-00	Facility Rent	\$500.00	\$500.00	\$1,500.00	\$1,500.00	\$0.00
<b>110-000-000-572 Total</b>		<b>\$29,727.08</b>	<b>\$30,377.53</b>	<b>\$41,250.00</b>	<b>\$32,985.09</b>	<b>\$42,800.00</b>
110-000-000-594-72-62-00	Capital Outlay - Computer	\$542.73	\$319.99	\$1,000.00	\$0.00	\$1,000.00
110-000-000-594-72-64-00	Capital Outlay - Books	\$2,545.04	\$2,991.58	\$3,500.00	\$3,793.96	\$3,500.00
<b>110-000-000-594 Total</b>		<b>\$3,087.77</b>	<b>\$3,311.57</b>	<b>\$4,500.00</b>	<b>\$3,793.96</b>	<b>\$4,500.00</b>
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$3,000.00	\$3,500.00	\$3,800.00	\$3,800.00	\$4,750.00
<b>110-000-000-597 Total</b>		<b>\$3,000.00</b>	<b>\$3,500.00</b>	<b>\$3,800.00</b>	<b>\$3,800.00</b>	<b>\$4,750.00</b>
<b>Fund Total</b>		<b>\$35,814.85</b>	<b>\$37,189.10</b>	<b>\$49,550.00</b>	<b>\$40,579.05</b>	<b>\$52,050.00</b>

**OTHER RESERVE FUNDS** are funds set up to receive funds as designated by the City to be held in reserve for future needs, including leave/benefit buy outs for employees leaving the City (Wage/Benefit Reserve Fund 107), purchase of Police Vehicles (Police Vehicle Reserve Fund 117) and a general reserve fund for emergency or special projects or needs (General Fund Reserve Fund 135). A portion of the reserve funds are slated to be expended on a stormwater utility plan in 2016.

**DESIGNATED RESERVE FUND (115)** is where each department transfers funds throughout the year to cover the annual liability and property insurance premium and annual or biannual audit costs. This has also been used to hold retainage funds for street projects until the City accepts the project once it has met all requirements.

**CAPITAL IMPROVEMENT RESERVE FUND (116)** receives the real estate excise taxes paid on the sales and transfers of property which is restricted by State laws to be spent only on capital improvements. Funds are being used to help with the cost of purchasing and renovating the new City Hall location and the Library expansion.

**LOAN REPAYMENT AND PROJECT FUNDS (210 & 320)** are funds required by law to be used to make debt service payments on the City's USDA Rural Development Loan and to track the expenditures for the remodeling projects of the new City Hall facility and conversion of City Hall to a larger Library facility.

**WAGE/BENEFIT RESERVE FUND 107 - REVENUES**

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
107-000-000-397-00-00-01	Transfer IN From Public Works	\$12,000.00	\$9,000.00	\$7,000.00	\$7,000.00	\$7,000.00
	<b>107-000-000-397 Total</b>	<b>\$19,500.00</b>	<b>\$15,000.00</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>\$17,000.00</b>
	<b>Fund Total</b>	<b>\$26,215.71</b>	<b>\$41,253.02</b>	<b>\$48,020.00</b>	<b>\$48,386.05</b>	<b>\$62,150.00</b>

**WAGE/BENEFIT RESERVE FUND 107 - EXPENDITURES**

107-000-000-597-00-00-00	Operating Transfers Out	\$0.00	\$7,000.00	\$7,000.00	\$5,000.00	\$7,000.00
	<b>107-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$5,000.00</b>	<b>\$7,000.00</b>



Fund Total		\$0.00	\$7,000.00	\$7,000.00	\$5,000.00	\$7,000.00
<b>DESIGNATED RESERVE FUND 115 - REVENUES</b>						
115-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$156,327.21	\$157,189.18	\$155,000.00	\$167,162.83	\$179,000.00
	<b>115-000-000-308 Total</b>	<b>\$156,327.21</b>	<b>\$157,189.18</b>	<b>\$155,000.00</b>	<b>\$167,162.83</b>	<b>\$179,000.00</b>
115-000-000-361-11-00-00	Interest ON Investments	\$164.42	\$90.23	\$100.00	\$168.85	\$100.00
	<b>115-000-000-361 Total</b>	<b>\$164.42</b>	<b>\$90.23</b>	<b>\$100.00</b>	<b>\$168.85</b>	<b>\$100.00</b>
115-000-000-369-90-00-00	Miscellaneous Revenues	\$644.26	\$0.00	\$0.00	\$0.00	\$0.00
	<b>115-000-000-369 Total</b>	<b>\$644.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
115-000-000-397-00-00-41	Op.transfers In-Audit Costs	\$9,000.00	\$7,000.00	\$4,000.00	\$4,000.00	\$7,000.00
115-000-000-397-00-00-46	Op. Transfers IN - Insuranc	\$122,000.00	\$130,000.00	\$147,000.00	\$147,000.00	\$158,300.00
	<b>115-000-000-397 Total</b>	<b>\$131,000.00</b>	<b>\$137,000.00</b>	<b>\$151,000.00</b>	<b>\$151,000.00</b>	<b>\$165,300.00</b>
	<b>Fund Total</b>	<b>\$288,135.89</b>	<b>\$294,279.41</b>	<b>\$306,100.00</b>	<b>\$318,331.68</b>	<b>\$344,400.00</b>

**DESIGNATED RESERVE FUND 115 - EXPENDITURES**

115-000-000-514-23-41-00	Audit Costs	\$14,221.10	\$0.00	\$0.00	\$0.00	\$18,000.00
	<b>115-000-000-514 Total</b>	<b>\$14,221.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,000.00</b>
115-000-000-518-90-49-00	Insurance Costs	\$116,725.61	\$127,116.58	\$140,000.00	\$139,326.72	\$153,000.00
	<b>115-000-000-518 Total</b>	<b>\$116,725.61</b>	<b>\$127,116.58</b>	<b>\$140,000.00</b>	<b>\$139,326.72</b>	<b>\$153,000.00</b>
	<b>Fund Total</b>	<b>\$130,946.71</b>	<b>\$127,116.58</b>	<b>\$140,000.00</b>	<b>\$139,326.72</b>	<b>\$171,000.00</b>

**REAL ESTATE EXCISE TAXES - CAPITAL IMPROVEMENT RESERVE 116 - REVENUE**

116-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$81,977.76	\$111,796.42	\$140,000.00	\$144,673.76	\$235,000.00
	<b>116-000-000-308 Total</b>	<b>\$81,977.76</b>	<b>\$111,796.42</b>	<b>\$140,000.00</b>	<b>\$144,673.76</b>	<b>\$235,000.00</b>
116-000-000-318-34-00-00	Local City Excise (r.e.) Taxes	\$29,464.34	\$30,749.73	\$30,000.00	\$56,312.83	\$50,000.00
	<b>116-000-000-318 Total</b>	<b>\$29,464.34</b>	<b>\$30,749.73</b>	<b>\$30,000.00</b>	<b>\$56,312.83</b>	<b>\$50,000.00</b>
116-000-000-361-11-00-00	Interest ON Investments	\$354.32	\$590.64	\$400.00	\$703.54	\$500.00
116-000-000-361-40-00-00	Excise Tax Interest	\$0.00	\$1,536.97	\$0.00	\$0.00	\$0.00
	<b>116-000-000-361 Total</b>	<b>\$354.32</b>	<b>\$2,127.61</b>	<b>\$400.00</b>	<b>\$703.54</b>	<b>\$500.00</b>
116-000-000-395-10-00-01	Sale of Assets	\$0.00	\$0.00	\$0.00	\$137,485.60	\$0.00
	<b>116-000-000-395 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137,485.60</b>	<b>\$0.00</b>
116-000-000-397-00-02-76	Transfer In - Reserve Repay - USDA Loan	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
	<b>116-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
	<b>Fund Total</b>	<b>\$111,796.42</b>	<b>\$144,673.76</b>	<b>\$220,400.00</b>	<b>\$339,175.73</b>	<b>\$335,500.00</b>

**REAL ESTATE EXCISE TAXES - CAPITAL IMPROVEMENT RESERVE 116 - EXPENDITURES**

116-000-000-594-11-60-00	Capital Improvement Projects	\$0.00	\$0.00	\$0.00	\$40,000.00	\$5,000.00
116-000-000-594-75-61-00	Capital Expenditure - Comm Bldg	\$0.00	\$0.00	\$15,000.00	\$19,218.79	\$0.00
	<b>116-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$59,218.79</b>	<b>\$5,000.00</b>
116-000-000-597-00-00-00	Transfer for Capital Improvements	\$0.00	\$0.00	\$100,000.00	\$10,000.00	\$50,000.00
116-000-000-597-00-02-76	Transfer to 210 - Building Loan Payment	\$0.00	\$0.00	\$24,000.00	\$24,000.00	\$47,000.00
	<b>116-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$124,000.00</b>	<b>\$34,000.00</b>	<b>\$97,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$139,000.00</b>	<b>\$93,218.79</b>	<b>\$102,000.00</b>

**POLICE VEHICLE RESERVE FUND 117 - REVENUES**

117-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$0.00	\$0.00	\$5,120.00	\$0.00	\$0.00
117-000-000-308-80-00-00	Unreseved Beginning Cash & Investments	\$7,325.00	\$5,109.72	\$0.00	\$10,122.54	\$15,000.00
	<b>117-000-000-308 Total</b>	<b>\$7,325.00</b>	<b>\$5,109.72</b>	<b>\$5,120.00</b>	<b>\$10,122.54</b>	<b>\$15,000.00</b>
117-000-000-361-11-00-00	Interest ON Investments	\$10.17	\$12.82	\$20.00	\$83.94	\$100.00
	<b>117-000-000-361 Total</b>	<b>\$10.17</b>	<b>\$12.82</b>	<b>\$20.00</b>	<b>\$83.94</b>	<b>\$100.00</b>
117-000-000-395-10-00-00	Sale of Assets	\$11,532.00	\$0.00	\$0.00	\$2,005.50	\$0.00
	<b>117-000-000-395 Total</b>	<b>\$11,532.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,005.50</b>	<b>\$0.00</b>
117-000-000-397-00-00-00	Transfer IN From Gen. Fund	\$7,940.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00

<b>117-000-000-397 Total</b>	<b>\$7,940.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>
<b>Fund Total</b>	<b>\$26,807.17</b>	<b>\$10,122.54</b>	<b>\$10,140.00</b>	<b>\$17,211.98</b>	<b>\$15,100.00</b>

**POLICE VEHICLE RESERVE FUND 117 - EXPENDITURES**

117-000-000-594-21-64-00	Capital Outlay - Vehicles	\$21,697.45	\$0.00	\$0.00	\$0.00	\$0.00
<b>117-000-000-594 Total</b>		<b>\$21,697.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Total</b>		<b>\$21,697.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**GENERAL FUND RESERVES 135 - REVENUES**

135-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$154,352.40	\$250,604.59	\$260,000.00	\$311,894.71	\$400,000.00
<b>135-000-000-308 Total</b>		<b>\$154,352.40</b>	<b>\$250,604.59</b>	<b>\$260,000.00</b>	<b>\$311,894.71</b>	<b>\$400,000.00</b>
135-000-000-334-03-10-01	Dept of Ecology Grant/Loan Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
<b>135-000-000-334 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
135-000-000-361-11-00-00	Interest ON Investments	\$446.87	\$874.14	\$500.00	\$2,269.95	\$2,000.00
135-000-000-361-40-00-01	Interfund Loan Interest	\$51.14	\$118.22	\$65.00	\$65.01	\$15.00
<b>135-000-000-361 Total</b>		<b>\$498.01</b>	<b>\$992.36</b>	<b>\$565.00</b>	<b>\$2,334.96</b>	<b>\$2,015.00</b>
135-000-000-381-20-00-00	Inter Fund Loan Repayment	\$1,754.18	\$5,297.76	\$5,355.00	\$5,351.32	\$3,600.00
<b>135-000-000-381 Total</b>		<b>\$1,754.18</b>	<b>\$5,297.76</b>	<b>\$5,355.00</b>	<b>\$5,351.32</b>	<b>\$3,600.00</b>
135-000-000-397-00-02-00	General Fund Reserve Transfer	\$5,000.00	\$55,000.00	\$5,000.00	\$5,000.00	\$5,000.00
135-000-000-397-00-06-00	Transfer From General Fund	\$105,000.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00
<b>135-000-000-397 Total</b>		<b>\$110,000.00</b>	<b>\$55,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$5,000.00</b>
<b>Fund Total</b>		<b>\$266,604.59</b>	<b>\$311,894.71</b>	<b>\$345,920.00</b>	<b>\$399,580.99</b>	<b>\$460,615.00</b>

**GENERAL FUND RESERVES 135 - EXPENDITURES**

135-000-000-531-00-10-01	Stormwater Utility Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
<b>135-000-000-531 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
135-000-000-581-11-00-01	Interfund Loan TO Streets	\$16,000.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00
<b>135-000-000-581 Total</b>		<b>\$16,000.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$0.00</b>
135-000-000-594-11-64-00	Other General Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-594-14-64-00	Capital Outlay - Equipment	\$0.00	\$0.00	\$18,200.00	\$18,177.36	\$0.00
<b>135-000-000-594 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,200.00</b>	<b>\$18,177.36</b>	<b>\$0.00</b>
<b>Fund Total</b>		<b>\$16,000.00</b>	<b>\$0.00</b>	<b>\$53,200.00</b>	<b>\$53,177.36</b>	<b>\$50,000.00</b>

**USDA-RD 2015 COMMUNITY FACILITIES LOAN FUND 210 - REVENUES**

210-000-000-308-10-00-00	Reserved Begin. Net Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
<b>210-000-000-308 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
210-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$0.00	\$0.00	\$0.43	\$0.00
<b>210-000-000-361 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.43</b>	<b>\$0.00</b>
210-000-000-397-10-00-00	Operating Transfers IN - 116	\$0.00	\$0.00	\$24,000.00	\$24,000.00	\$50,000.00
<b>210-000-000-397 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>	<b>\$50,000.00</b>
<b>Fund Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>	<b>\$24,000.43</b>	<b>\$51,000.00</b>

**USDA-RD 2015 COMMUNITY FACILITIES LOAN FUND 210 - EXPENDITURES**

210-000-000-591-18-70-76	USDA-RD Loan Principal Payment	\$0.00	\$0.00	\$15,200.00	\$15,664.00	\$32,000.00
<b>210-000-000-591 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,200.00</b>	<b>\$15,664.00</b>	<b>\$32,000.00</b>
210-000-000-592-18-80-76	USDA-RD Loan Interest Payment	\$0.00	\$0.00	\$8,000.00	\$7,500.00	\$15,000.00
<b>210-000-000-592 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>	<b>\$7,500.00</b>	<b>\$15,000.00</b>
<b>Fund Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,200.00</b>	<b>\$23,164.00</b>	<b>\$47,000.00</b>

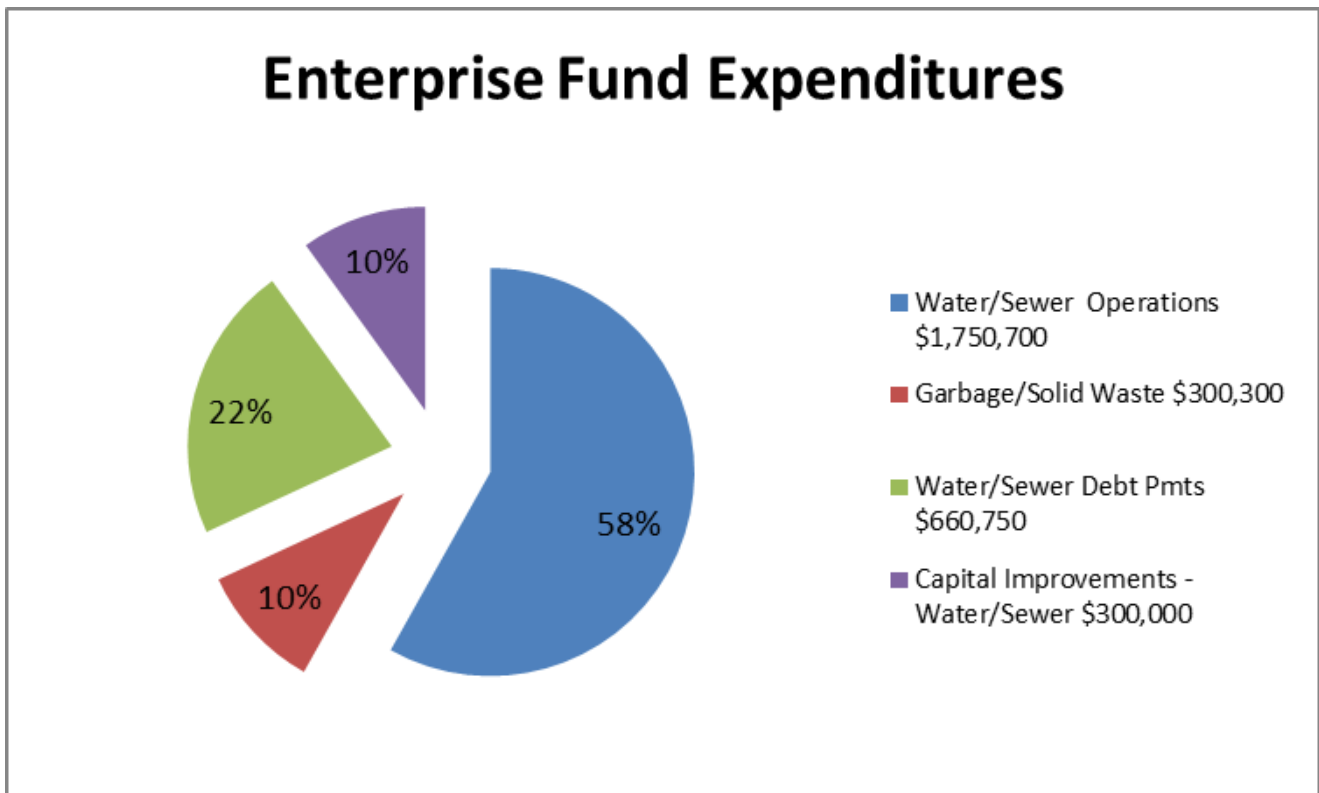
**CITY HALL/LIBRARY FACILITY IMPROVEMENTS USDA FUND 320 - REVENUES**

320-000-000-308-00-00-00	Reserved Beginning Cash & Investment Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
<b>320-000-000-308 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>
320-000-000-331-10-76-00	Proceeds of USDA-RD Loan	\$0.00	\$0.00	\$400,000.00	\$350,000.00	\$50,000.00
<b>320-000-000-331 Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>	<b>\$350,000.00</b>	<b>\$50,000.00</b>
320-000-000-397-10-00-00	Transfer from 116 for Remodel Costs	\$0.00	\$0.00	\$100,000.00	\$50,000.00	\$50,000.00

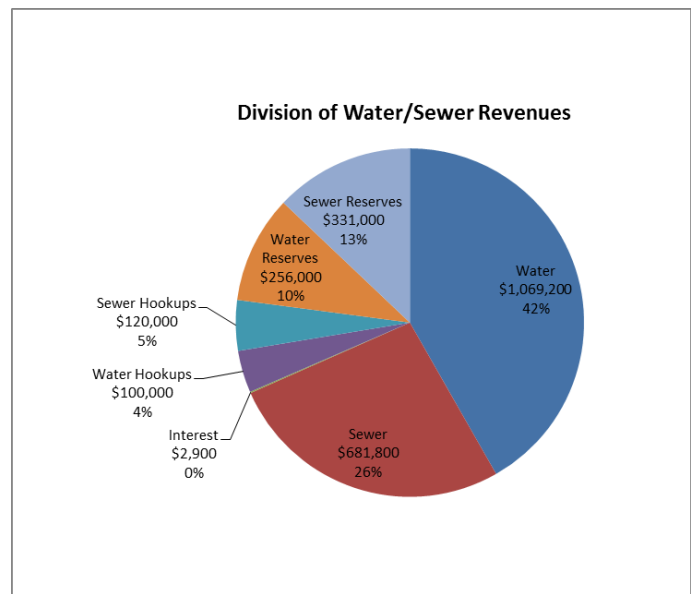
<b>320-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$400,000.00</b>	<b>\$130,000.00</b>
<b>CITY HALL/LIBRARY FACILITY IMPROVEMENTS USDA FUND 320 - EXPENDITURES</b>					
320-000-000-581-10-76-00 Interfund Loan Repayment - Building Purchase	\$0.00	\$0.00	\$350,000.00	\$350,000.00	\$0.00
<b>320-000-000-581 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$350,000.00</b>	<b>\$350,000.00</b>	<b>\$0.00</b>
320-000-000-594-18-00-10 City Hall - Library Remodel - Labor-Salaries	\$0.00	\$0.00	\$25,000.00	\$0.00	\$0.00
320-000-000-594-18-00-20 City Hall - Library Remodel - Labor-Benefits	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
320-000-000-594-18-01-62 Remodel Costs City Hall	\$0.00	\$0.00	\$35,000.00	\$13,371.80	\$30,000.00
320-000-000-594-18-02-62 Remodel Costs Library	\$0.00	\$0.00	\$35,000.00	\$567.17	\$50,000.00
<b>320-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>	<b>\$13,938.97</b>	<b>\$80,000.00</b>
320-000-000-597-00-00-00 Operating Transfer Out - Return Reserve from Loan Proceeds	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
<b>320-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$363,938.97</b>	<b>\$130,000.00</b>

**ENTERPRISE FUNDS**

Enterprise funds are those functions of the City that are required by law to function on the fees generated. Water, sewer, and garbage activities are required to be accounted for in separate enterprise funds. These funds are required to be self-supporting and are treated as totally separate from the general funds of the City. The Water/Sewer operating fund and Garbage Fund pay administrative fees to the Finance Department to cover the costs for bill processing and other administrative support related to the utilities. The funds received from the utility fees are not available to be used for uses unrelated to water and sewer. The water and sewer connection fees are transferred in full to the reserve funds, as well as a portion of the rates for both water and sewer to be used to make loan payments and for future capital improvements of the water and sewer systems.



**WATER/SEWER OPERATING FUND (401)** receives the utility payments for water and sewer services and connection fees to support the operating, maintenance, and administrative costs of the water and sewer facilities. The Kalama Public Works Department operates the water treatment plant to provide clean drinking water and the wastewater treatment facilities to dispose of sewage and waste for the community. The City Public Works Crew provides services from meter reading to the replacing of large portions of City water or sewer lines. In 2015 Kalama completed a comprehensive rate study which recommended that the City increase rates to meet the operating costs, depreciation and future improvements. In 2016 the City implemented a rate of increase 4% to water and 9.5% to sewer rates. There will be rate increases included in each of the next 4 years. All development plans and projects for utility services and street access are reviewed by Public Works staff working with the Planning Department to provide for future infrastructure and growth.



**WATER/SEWER OPERATIONS FUND 401 - REVENUES**

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
401-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$97,716.94	\$156,137.65	\$150,000.00	\$161,548.38	\$200,000.00
401-000-000-308-80-00-01	UnReserved Beginning Cash & Investment- Sewer	\$63,055.65	\$0.00	\$0.00	\$0.00	\$0.00
	<b>401-000-000-308 Total</b>	<b>\$160,772.59</b>	<b>\$156,137.65</b>	<b>\$150,000.00</b>	<b>\$161,548.38</b>	<b>\$200,000.00</b>
401-000-000-337-00-07-01	Cowlitz Co. Rural Devel. Grant	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>401-000-000-337 Total</b>	<b>\$70,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
401-000-000-343-40-00-00	Water Dept. Collections	\$1,160,383.21	\$1,191,271.88	\$1,358,000.00	\$1,376,944.38	\$1,300,000.00
401-000-000-343-50-00-00	Sewer Dept. Collections	\$890,502.72	\$909,348.02	\$950,000.00	\$935,796.97	\$1,010,000.00
	<b>401-000-000-343 Total</b>	<b>\$2,050,885.93</b>	<b>\$2,100,619.90</b>	<b>\$2,308,000.00</b>	<b>\$2,312,741.35</b>	<b>\$2,310,000.00</b>
401-000-000-345-83-00-00	Engineering Serv-Reimbursement	\$4,875.00	\$1,449.28	\$3,000.00	\$2,301.30	\$3,000.00
	<b>401-000-000-345 Total</b>	<b>\$4,875.00</b>	<b>\$1,449.28</b>	<b>\$3,000.00</b>	<b>\$2,301.30</b>	<b>\$3,000.00</b>
401-000-000-361-11-00-01	Investment Interest - Water	\$166.27	\$30.78	\$100.00	\$156.29	\$100.00
401-000-000-361-11-00-02	Investment Interest - Sewer	\$98.53	\$23.77	\$100.00	\$77.80	\$100.00
	<b>401-000-000-361 Total</b>	<b>\$264.80</b>	<b>\$54.55</b>	<b>\$200.00</b>	<b>\$234.09</b>	<b>\$200.00</b>
401-000-000-362-50-00-00	From Sewer & Street/bldg. Rent	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	<b>401-000-000-362 Total</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>
401-000-000-369-90-00-00	Other Misc. Revenue	\$3,378.70	\$9,881.44	\$31,000.00	\$31,449.98	\$3,000.00
	<b>401-000-000-369 Total</b>	<b>\$3,378.70</b>	<b>\$9,881.44</b>	<b>\$31,000.00</b>	<b>\$31,449.98</b>	<b>\$3,000.00</b>
401-000-000-379-34-00-01	Water Hookup Fees	\$119,196.96	\$154,383.48	\$126,000.00	\$120,000.00	\$100,000.00
401-000-000-379-34-00-02	Water - Labor	\$4,712.34	\$4,220.00	\$7,000.00	\$2,855.00	\$4,000.00
401-000-000-379-34-00-03	Water - Parts	\$16,229.12	\$13,365.56	\$8,000.00	\$15,033.30	\$12,000.00
401-000-000-379-35-00-01	Sewer Hookup Fees	\$146,000.00	\$120,000.00	\$192,000.00	\$184,000.00	\$120,000.00
401-000-000-379-35-00-02	Sewer Labor	\$0.00	\$40.00	\$500.00	\$0.00	\$500.00
401-000-000-379-35-00-30	Sewer Parts	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
	<b>401-000-000-379 Total</b>	<b>\$286,138.42</b>	<b>\$292,009.04</b>	<b>\$334,000.00</b>	<b>\$321,888.30</b>	<b>\$237,000.00</b>
401-000-000-386-00-01-00	Water - Other Sales Tax Collec	\$1,204.14	\$1,520.26	\$1,000.00	\$1,520.88	\$2,000.00
401-000-000-386-00-02-00	Sewer-Other Sales Tax Collect.	\$0.00	\$0.00	\$200.00	\$4.77	\$200.00
401-000-000-386-00-47-01	Hydrant Permit Meter Deposits	\$3,086.03	\$850.00	\$2,000.00	\$4,000.00	\$2,000.00
	<b>401-000-000-386 Total</b>	<b>\$4,290.17</b>	<b>\$2,370.26</b>	<b>\$3,200.00</b>	<b>\$5,525.65</b>	<b>\$4,200.00</b>
401-000-000-395-20-00-00	Insurance Refund & Recoveries	\$55,594.72	\$0.00	\$0.00	\$0.00	\$0.00

	<b>401-000-000-395 Total</b>	<b>\$55,594.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
401-000-000-397-00-00-00	Oper Transfers IN	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00
	<b>401-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$2,636,800.33</b>	<b>\$2,570,122.12</b>	<b>\$2,830,000.00</b>	<b>\$2,836,289.05</b>	<b>\$2,758,000.00</b>

**WATER/SEWER OPERATIONS FUND 401 - EXPENDITURES**

401-000-100-534-10-10-00	Salaries - Admin. General	\$30,955.52	\$67,817.62	\$64,000.00	\$62,574.52	\$69,000.00
401-000-100-534-10-20-00	Benefits	\$11,881.96	\$25,951.44	\$29,500.00	\$24,952.91	\$31,000.00
401-000-100-534-10-31-00	Supplies	\$522.78	\$1,342.85	\$1,000.00	\$1,683.82	\$1,500.00
401-000-100-534-10-43-00	Travel - Administrative	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
401-000-100-534-10-48-00	Equipment Maintenance	\$3,228.64	\$6,107.72	\$6,600.00	\$4,340.55	\$5,000.00
401-000-100-534-10-49-00	Miscellaneous	\$922.33	\$2,128.18	\$2,500.00	\$3,289.51	\$2,500.00
401-000-100-534-10-49-01	Legal Services - Retainer, Etc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-100-534-30-41-00	Accounting Service Fees	\$82,000.00	\$82,000.00	\$83,000.00	\$83,000.00	\$84,500.00
401-000-100-534-50-10-00	Salaries - Water/Maintenance	\$123,631.37	\$102,206.20	\$123,500.00	\$112,640.06	\$139,000.00
401-000-100-534-50-10-01	Overtime Earnings	\$14,289.22	\$14,463.24	\$12,000.00	\$15,612.66	\$15,000.00
401-000-100-534-50-21-00	Regular Benefits	\$57,903.06	\$51,375.38	\$60,000.00	\$55,442.34	\$75,000.00
401-000-100-534-50-22-00	Uniforms	\$926.05	\$1,168.66	\$1,500.00	\$1,946.41	\$1,200.00
401-000-100-534-50-31-00	Operating Supplies	\$22,319.57	\$27,312.84	\$32,000.00	\$32,364.57	\$30,000.00
401-000-100-534-50-32-00	Fuel Consumed	\$10,404.21	\$9,772.40	\$11,000.00	\$8,058.60	\$10,000.00
401-000-100-534-50-34-00	Inventory - Meters/Pipe/Fittings	\$49,107.61	\$22,996.92	\$35,000.00	\$19,465.96	\$22,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equipment	\$336.71	\$936.25	\$2,500.00	\$1,236.52	\$2,000.00
401-000-100-534-50-45-00	Equipment Rental	\$796.36	\$733.40	\$1,000.00	\$1,349.84	\$500.00
401-000-100-534-50-48-00	Repairs & Maintenance - Contracted	\$13,526.68	\$11,200.05	\$12,000.00	\$32,642.22	\$12,000.00
401-000-100-534-50-48-01	Equipment Maintenance	\$2,943.36	\$5,866.74	\$5,000.00	\$7,379.41	\$5,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	\$9,428.46	\$7,360.18	\$7,000.00	\$6,832.27	\$5,000.00
401-000-100-534-80-10-00	Salaries - Water/Operations	\$58,919.47	\$36,091.81	\$61,100.00	\$39,139.55	\$50,000.00
401-000-100-534-80-10-01	Overtime Earnings	\$18,153.87	\$20,047.98	\$22,000.00	\$21,882.34	\$20,000.00
401-000-100-534-80-20-00	Benefits	\$37,604.89	\$29,037.81	\$34,000.00	\$28,031.84	\$30,000.00
401-000-100-534-80-31-00	Operating Supplies - Chemicals	\$50,149.96	\$72,863.39	\$50,000.00	\$84,554.41	\$75,000.00
401-000-100-534-80-40-00	Other Professional Services	\$5,913.01	\$6,825.00	\$6,000.00	\$8,155.83	\$6,000.00
401-000-100-534-80-45-00	Equipment Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-100-534-80-47-00	Electricity	\$84,186.69	\$91,292.81	\$95,000.00	\$90,022.90	\$95,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$9,087.83	\$2,601.39	\$8,000.00	\$985.60	\$6,000.00
401-000-100-534-80-51-00	Intergovernmental Professional Services	\$4,678.85	\$3,368.20	\$6,000.00	\$2,509.20	\$6,000.00
401-000-100-534-90-10-01	Salaries - Facilities/Shop	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00
401-000-100-534-90-11-00	ON Call Pay	\$7,896.04	\$7,392.03	\$8,400.00	\$9,003.40	\$8,000.00
401-000-100-534-90-20-00	Undistributed Benefits	\$3,352.28	\$3,263.95	\$2,500.00	\$4,197.44	\$3,200.00
401-000-100-534-90-31-00	Office Computer Supplies	\$918.24	\$214.36	\$500.00	\$837.19	\$1,000.00
401-000-100-534-90-31-01	Office & Operating Supplies	\$498.08	\$292.35	\$500.00	\$125.85	\$500.00
401-000-100-534-90-41-00	Engineering	\$5,268.10	\$1,802.68	\$4,000.00	\$3,066.28	\$3,500.00
401-000-100-534-90-42-00	Communications	\$12,012.81	\$11,786.52	\$12,000.00	\$12,485.67	\$12,000.00
401-000-100-534-90-43-00	Travel	\$0.00	\$41.45	\$1,000.00	\$0.00	\$0.00
401-000-100-534-90-47-01	Utilities	\$6,278.80	\$7,673.22	\$7,500.00	\$6,484.98	\$7,500.00
401-000-100-534-90-48-01	Shop Maintenance	\$314.51	\$161.56	\$1,000.00	\$0.00	\$500.00
401-000-100-534-90-49-00	Miscellaneous & Training	\$3,801.32	\$5,127.64	\$3,500.00	\$4,359.45	\$3,500.00
401-000-100-534-90-53-00	Department of Revenue	\$54,597.67	\$74,509.73	\$60,000.00	\$63,250.79	\$65,000.00
	<b>401-000-100-534 Total</b>	<b>\$798,756.31</b>	<b>\$815,133.95</b>	<b>\$873,800.00</b>	<b>\$853,904.89</b>	<b>\$902,900.00</b>
401-000-100-586-00-00-01	Hydrant Permit Meter Deposits	\$1,180.74	\$800.00	\$2,000.00	\$4,000.00	\$2,000.00
	<b>401-000-100-586 Total</b>	<b>\$1,180.74</b>	<b>\$800.00</b>	<b>\$2,000.00</b>	<b>\$4,000.00</b>	<b>\$2,000.00</b>
401-000-100-594-34-63-00	Improvement Projects	\$8,093.11	\$62,117.88	\$65,000.00	\$0.00	\$65,000.00
401-000-100-594-34-64-00	Capital Outlay - Equipment	\$8,559.70	\$28.75	\$0.00	\$0.00	\$15,000.00

	<b>401-000-100-594 Total</b>	<b>\$16,652.81</b>	<b>\$62,146.63</b>	<b>\$65,000.00</b>	<b>\$0.00</b>	<b>\$80,000.00</b>
401-000-100-597-00-00-00	Transfer Out	\$87,500.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00
401-000-100-597-34-00-01	Trsf. TO 410 Equip Rsvs PW	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
401-000-100-597-34-00-02	Trsf.to 408-Connection Fees	\$119,196.96	\$154,383.48	\$126,000.00	\$120,000.00	\$100,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	\$225,000.00	\$225,000.20	\$225,000.00	\$225,000.00	\$250,000.00
401-000-100-597-34-00-20	Transfer - Benefit Reserve 107	\$6,000.00	\$4,500.00	\$4,000.00	\$4,000.00	\$4,000.00
401-000-100-597-34-00-41	Transfer TO Audit #115	\$3,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
401-000-100-597-34-00-46	Transfer Out TO 115-Insurance	\$39,000.00	\$41,600.00	\$44,200.00	\$44,200.00	\$46,150.00
	<b>401-000-100-597 Total</b>	<b>\$485,696.96</b>	<b>\$433,483.68</b>	<b>\$507,200.00</b>	<b>\$501,200.00</b>	<b>\$408,150.00</b>
401-000-200-535-10-10-00	Salaries - Sewer/Admin. General	\$27,239.66	\$45,862.03	\$50,000.00	\$48,599.56	\$54,000.00
401-000-200-535-10-20-00	Benefits	\$10,557.96	\$18,139.74	\$21,500.00	\$19,198.05	\$23,000.00
401-000-200-535-10-31-00	Office & Operating Supplies	\$864.09	\$2,182.40	\$2,000.00	\$2,710.95	\$2,500.00
401-000-200-535-10-43-00	Travel-Administrative	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	\$1,954.32	\$4,766.89	\$4,600.00	\$3,220.97	\$3,500.00
401-000-200-535-10-49-00	Miscellaneous	\$110.34	\$1,438.67	\$1,000.00	\$2,577.63	\$1,500.00
401-000-200-535-10-49-01	Legal Services - Retainer, Etc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-200-535-30-41-00	Accounting Service Fees	\$70,000.00	\$70,000.00	\$70,000.00	\$70,000.00	\$71,500.00
401-000-200-535-50-10-00	Salaries - Sewer/Maintenance	\$68,114.43	\$76,602.86	\$73,000.00	\$112,726.95	\$70,000.00
401-000-200-535-50-10-01	Overtime Earnings	\$9,678.44	\$10,010.95	\$11,000.00	\$19,766.06	\$20,000.00
401-000-200-535-50-20-00	Benefits	\$32,718.05	\$35,197.29	\$37,000.00	\$57,255.95	\$50,000.00
401-000-200-535-50-31-00	Operating Supplies	\$28,963.24	\$13,500.64	\$13,500.00	\$9,628.00	\$13,500.00
401-000-200-535-50-32-00	Fuel Consumed	\$9,710.49	\$9,449.16	\$7,500.00	\$7,568.38	\$5,000.00
401-000-200-535-50-34-00	Inventory Purchase - Pipe/Fittings	\$3,900.51	\$996.35	\$2,000.00	\$0.00	\$1,000.00
401-000-200-535-50-35-00	Small Tools	\$1,661.81	\$170.53	\$500.00	\$2,502.04	\$500.00
401-000-200-535-50-45-00	Equipment Rental	\$386.08	\$400.20	\$500.00	\$5,468.08	\$500.00
401-000-200-535-50-48-00	Repairs & Maintenance - Contracted	\$29,725.08	\$23,925.97	\$30,000.00	\$7,505.24	\$15,000.00
401-000-200-535-50-48-01	Equipment Maintenance	\$4,405.31	\$6,761.90	\$2,000.00	\$8,174.23	\$6,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	\$906.09	\$73.42	\$500.00	\$72.41	\$500.00
401-000-200-535-80-10-00	Salaries - Sewer/Operations	\$71,574.27	\$56,863.20	\$61,000.00	\$56,500.00	\$55,000.00
401-000-200-535-80-10-01	Overtime Earnings	\$13,608.21	\$14,138.28	\$15,000.00	\$16,289.42	\$15,000.00
401-000-200-535-80-20-00	Benefits	\$35,963.12	\$29,189.85	\$30,000.00	\$28,955.68	\$31,000.00
401-000-200-535-80-26-00	Uniforms	\$788.77	\$610.63	\$1,500.00	\$543.45	\$1,000.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	\$30,000.36	\$60,636.55	\$75,000.00	\$25,906.57	\$40,000.00
401-000-200-535-80-40-00	Other Professional Services	\$2,260.75	\$2,030.00	\$2,000.00	\$222.92	\$500.00
401-000-200-535-80-41-00	Professional Services	\$533.57	\$871.39	\$1,000.00	\$2,779.23	\$2,500.00
401-000-200-535-80-47-00	Utilities	\$61,339.28	\$54,720.24	\$52,000.00	\$51,650.74	\$54,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	\$9,150.41	\$11,007.94	\$8,000.00	\$12,720.13	\$17,000.00
401-000-200-535-80-48-01	Contracted Repairs	\$2,496.32	\$280.80	\$3,000.00	\$6,666.37	\$6,000.00
401-000-200-535-80-49-00	Contract Services - Disposal	\$20,158.31	\$33,703.85	\$33,000.00	\$35,911.12	\$30,000.00
401-000-200-535-80-51-00	Intergovernmental Fees/Services	\$5,129.27	\$6,938.06	\$7,000.00	\$5,355.73	\$7,000.00
401-000-200-535-90-11-00	ON Call Pay	\$8,631.01	\$8,632.24	\$8,400.00	\$7,798.85	\$8,800.00
401-000-200-535-90-20-00	Undistributed Benefits	\$3,443.26	\$3,709.18	\$2,500.00	\$3,353.59	\$3,500.00
401-000-200-535-90-31-00	Office Computer Supplies	\$2,010.62	\$215.38	\$1,000.00	\$208.54	\$1,000.00
401-000-200-535-90-41-00	Engineering	\$2,641.68	\$1,772.51	\$2,000.00	\$434.70	\$1,000.00
401-000-200-535-90-42-00	Communications	\$6,435.02	\$5,851.64	\$5,000.00	\$7,861.81	\$9,000.00
401-000-200-535-90-43-00	Travel & Training	\$0.00	\$0.00	\$0.00	\$240.00	\$1,000.00
401-000-200-535-90-48-00	Facilities Maintenance	\$225.03	\$10.00	\$0.00	\$0.00	\$200.00
401-000-200-535-90-49-00	Miscellaneous	\$1,675.82	\$1,881.63	\$2,000.00	\$1,209.45	\$1,000.00
401-000-200-535-90-53-00	Department of Revenue	\$17,355.19	\$12,924.36	\$13,000.00	\$16,099.36	\$18,000.00
	<b>401-000-200-535 Total</b>	<b>\$596,316.17</b>	<b>\$625,466.73</b>	<b>\$649,500.00</b>	<b>\$657,682.16</b>	<b>\$640,500.00</b>
401-000-200-594-35-63-00	Improvement Projects	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$0.00
401-000-200-594-35-64-00	Capital Outlay - Equipment	\$8,559.69	\$11,542.75	\$0.00	\$0.00	\$25,000.00

	<b>401-000-200-594 Total</b>	<b>\$8,559.69</b>	<b>\$11,542.75</b>	<b>\$16,000.00</b>	<b>\$16,000.00</b>	<b>\$25,000.00</b>
401-000-200-597-00-00-00	Transfer Out	\$87,500.00	\$0.00	\$34,000.00	\$34,000.00	\$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	\$295,000.00	\$295,000.00	\$295,000.00	\$292,156.27	\$325,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	\$146,000.00	\$120,000.00	\$192,000.00	\$184,000.00	\$120,000.00
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsvs PW	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
401-000-200-597-35-00-20	Transfer - Benefit Reserve 107	\$6,000.00	\$4,500.00	\$3,000.00	\$3,000.00	\$3,000.00
401-000-200-597-35-00-41	Transfer TO Audit # 115	\$3,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00
401-000-200-597-35-00-46	Transfer Out TO 115-Insurance	\$30,000.00	\$32,500.00	\$37,500.00	\$37,500.00	\$43,150.00
	<b>401-000-200-597 Total</b>	<b>\$573,500.00</b>	<b>\$460,000.00</b>	<b>\$567,500.00</b>	<b>\$556,656.27</b>	<b>\$499,150.00</b>
	<b>Fund Total</b>	<b>\$2,480,662.68</b>	<b>\$2,408,573.74</b>	<b>\$2,681,000.00</b>	<b>\$2,589,443.32</b>	<b>\$2,557,700.00</b>

**GARBAGE/SOLID WASTE FUND (402)** receives the garbage portion of the utility payments to provide garbage collection services to the City. Under a contract agreement the City keeps 15% of the fees to cover the administration and billing costs it incurs and pays the remaining funds to the contractor, Waste Control, Inc. Garbage rates were increased by .5% to 2.5% depending on the size of cart ordered in 2016.



### SOLID WASTE/GARBAGE FUND 402 - REVENUES

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
402-000-000-308-80-00-00	Unreseed Beginning Cash & Investments	\$4,262.22	\$4,687.04	\$8,000.00	\$10,385.41	\$10,000.00
	<b>402-000-000-308 Total</b>	<b>\$4,262.22</b>	<b>\$4,687.04</b>	<b>\$8,000.00</b>	<b>\$10,385.41</b>	<b>\$10,000.00</b>
402-000-000-343-70-00-00	Garbage/solid Waste Charges	\$265,841.70	\$292,590.89	\$300,000.00	\$297,568.08	\$300,000.00
	<b>402-000-000-343 Total</b>	<b>\$265,841.70</b>	<b>\$292,590.89</b>	<b>\$300,000.00</b>	<b>\$297,568.08</b>	<b>\$300,000.00</b>
402-000-000-361-11-00-00	Interest ON Investments	\$1.11	\$0.00	\$20.00	\$0.00	\$20.00
	<b>402-000-000-361 Total</b>	<b>\$1.11</b>	<b>\$0.00</b>	<b>\$20.00</b>	<b>\$0.00</b>	<b>\$20.00</b>
402-000-000-386-91-00-00	Garbage/solid Waste Tax	\$9,558.91	\$10,537.71	\$11,000.00	\$10,700.34	\$11,000.00
	<b>402-000-000-386 Total</b>	<b>\$9,558.91</b>	<b>\$10,537.71</b>	<b>\$11,000.00</b>	<b>\$10,700.34</b>	<b>\$11,000.00</b>
	<b>Fund Total</b>	<b>\$279,663.94</b>	<b>\$307,815.64</b>	<b>\$319,020.00</b>	<b>\$318,653.83</b>	<b>\$321,020.00</b>

### SOLID WASTE/GARBAGE FUND 402 - EXPENDITURES

402-000-000-537-00-31-00	Office Supplies	\$606.44	\$679.90	\$700.00	\$773.30	\$1,000.00
402-000-000-537-00-41-00	Accounting Service Fees	\$21,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$21,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	\$226,396.30	\$248,591.18	\$255,000.00	\$252,978.95	\$255,000.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	\$335.00	\$1,308.22	\$1,000.00	\$2,328.51	\$5,600.00
402-000-000-537-00-42-00	Postage	\$1,862.02	\$2,935.89	\$2,700.00	\$4,112.10	\$200.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	\$369.51	\$1,017.50	\$1,200.00	\$1,164.98	\$1,500.00
	<b>402-000-000-537 Total</b>	<b>\$250,569.27</b>	<b>\$274,532.69</b>	<b>\$280,600.00</b>	<b>\$281,357.84</b>	<b>\$284,300.00</b>
402-000-000-586-00-00-00	Garbage Excise Tax	\$13,907.63	\$12,397.54	\$15,000.00	\$13,563.51	\$15,000.00
	<b>402-000-000-586 Total</b>	<b>\$13,907.63</b>	<b>\$12,397.54</b>	<b>\$15,000.00</b>	<b>\$13,563.51</b>	<b>\$15,000.00</b>
402-000-000-597-00-01-00	Transfer TO Audit Resv-115	\$500.00	\$500.00	\$0.00	\$0.00	\$1,000.00
402-000-000-597-00-02-00	Transfer TO Streets	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	<b>402-000-000-597 Total</b>	<b>\$10,500.00</b>	<b>\$10,500.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$11,000.00</b>
	<b>Fund Total</b>	<b>\$274,976.90</b>	<b>\$297,430.23</b>	<b>\$305,600.00</b>	<b>\$304,921.35</b>	<b>\$310,300.00</b>



**WATER/SEWER IMPROVEMENT RESERVE FUNDS (408 & 415 & 420)** receive transfers from the Water/Sewer Operating funds including all the appropriate connection fees, and a portion of the utility bill collections. These funds are used to cover the loan payments for prior improvements to the systems including the new Water Treatment Facility in 2001 and the new Sewer Treatment Plant in 2006. Improvement and major maintenance projects on the water and sewer systems are also funded from here and may receive grant or loan funding for those projects. In 2016 reserve funds will be used to cover maintenance projects at the Water Treatment

Facility and Sewer Treatment Plant, as well as the expansion of the water and sewer lines at Robb Road under the Railroad tracks to Hendrickson Drive.

**OTHER WATER/SEWER RESERVE FUNDS (410,412,413)** are funds held in reserve to cover purchases of new equipment (Public Works Vehicle Reserve Fund 410), required loan reserves (Sewer Loan Reserve Fund 412) and sewer line replacements (I&I Improvements 413).

Account Number	Description	Actual 2013	Actual 2014	Budget 2015	Actual 2015	Budget 2016
<b>WATER SYSTEM IMPROVEMENT RESERVE FUND 408 - REVENUES</b>						
408-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$236,600.00	\$235,250.00	\$250,000.00	\$235,250.00	\$224,000.00
408-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$245,164.08	\$443,103.92	\$62,000.00	\$77,754.18	\$382,000.00
	<b>408-000-000-308 Total</b>	<b>\$481,764.08</b>	<b>\$678,353.92</b>	<b>\$312,000.00</b>	<b>\$313,004.18</b>	<b>\$606,000.00</b>
408-000-000-361-11-00-00	Interest ON Investments	\$1,205.29	\$1,514.79	\$1,200.00	\$1,899.60	\$2,000.00
408-000-000-361-40-00-01	Interfund Loan Interest	\$0.00	\$0.00	\$575.00	\$573.11	\$0.00
	<b>408-000-000-361 Total</b>	<b>\$1,205.29</b>	<b>\$1,514.79</b>	<b>\$1,775.00</b>	<b>\$2,472.71</b>	<b>\$2,000.00</b>
408-000-000-381-20-00-01	Interfund Loan Repayment	\$0.00	\$0.00	\$275,000.00	\$275,376.66	\$0.00
	<b>408-000-000-381 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$275,000.00</b>	<b>\$275,376.66</b>	<b>\$0.00</b>
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	\$119,196.96	\$154,383.48	\$126,000.00	\$120,000.00	\$100,000.00
408-000-000-397-00-13-00	Transfer From Water Rates	\$225,000.00	\$225,000.20	\$225,000.00	\$225,000.00	\$250,000.00
408-000-000-397-00-99-00	Transfer From Water	\$87,500.00	\$0.00	\$0.00	\$116,000.00	\$0.00
	<b>408-000-000-397 Total</b>	<b>\$431,696.96</b>	<b>\$379,383.68</b>	<b>\$351,000.00</b>	<b>\$461,000.00</b>	<b>\$350,000.00</b>
	<b>Fund Total</b>	<b>\$914,666.33</b>	<b>\$1,059,252.39</b>	<b>\$939,775.00</b>	<b>\$1,051,853.55</b>	<b>\$958,000.00</b>
<b>WATER SYSTEM IMPROVEMENT RESERVE FUND 408 - EXPENDITURES</b>						
408-000-000-581-10-00-00	Interfund Loan	\$0.00	\$275,000.00	\$0.00	\$0.00	\$0.00
	<b>408-000-000-581 Total</b>	<b>\$0.00</b>	<b>\$275,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
408-000-000-591-34-70-00	PWTF Cloverdale Principal Pmt.	\$8,735.73	\$8,735.73	\$8,750.00	\$8,735.73	\$0.00
408-000-000-591-34-70-04	PWTF Const. Loan Princ. H2Oplant	\$217,525.94	\$217,525.93	\$217,600.00	\$217,525.94	\$217,600.00
	<b>408-000-000-591 Total</b>	<b>\$226,261.67</b>	<b>\$226,261.66</b>	<b>\$226,350.00</b>	<b>\$226,261.67</b>	<b>\$217,600.00</b>
408-000-000-592-34-80-00	PWTF Cloverdale Interest Pmt.	\$262.07	\$174.71	\$200.00	\$80.08	\$0.00
408-000-000-592-34-80-04	PWTF Const. Loan Int. H2Oplant	\$9,788.67	\$8,701.04	\$8,700.00	\$6,978.96	\$6,500.00
	<b>408-000-000-592 Total</b>	<b>\$10,050.74</b>	<b>\$8,875.75</b>	<b>\$8,900.00</b>	<b>\$7,059.04</b>	<b>\$6,500.00</b>
408-000-000-594-34-61-00	Water System Capital Assests	\$0.00	\$36,423.50	\$0.00	\$0.00	\$0.00
408-000-000-594-34-65-01	Project - Engineering	\$0.00	\$0.00	\$71,500.00	\$61,306.95	\$0.00
408-000-000-594-34-65-02	Project Costs - Miscellaneous	\$0.00	\$199,687.30	\$110,000.00	\$104,383.72	\$70,000.00
	<b>408-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$236,110.80</b>	<b>\$181,500.00</b>	<b>\$165,690.67</b>	<b>\$70,000.00</b>
408-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$115,000.00
	<b>408-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$115,000.00</b>



	<b>Fund Total</b>	<b>\$236,312.41</b>	<b>\$746,248.21</b>	<b>\$426,750.00</b>	<b>\$409,011.38</b>	<b>\$409,100.00</b>
<b>PUBLIC WORKS EQUIPMENT RESERVE FUND 410 - REVENUES</b>						
410-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$39,813.92	\$51,884.21	\$63,000.00	\$63,955.44	\$89,000.00
	<b>410-000-000-308 Total</b>	<b>\$39,813.92</b>	<b>\$51,884.21</b>	<b>\$63,000.00</b>	<b>\$63,955.44</b>	<b>\$89,000.00</b>
410-000-000-361-11-00-00	Interest ON Investments	\$70.29	\$71.23	\$100.00	\$267.30	\$300.00
	<b>410-000-000-361 Total</b>	<b>\$70.29</b>	<b>\$71.23</b>	<b>\$100.00</b>	<b>\$267.30</b>	<b>\$300.00</b>
410-000-000-395-10-00-00	Rev./Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$16,000.00	\$0.00
	<b>410-000-000-395 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,000.00</b>	<b>\$0.00</b>
410-000-000-397-00-00-00	Operating Transfers IN FR 401	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
	<b>410-000-000-397 Total</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>
	<b>Fund Total</b>	<b>\$51,884.21</b>	<b>\$63,955.44</b>	<b>\$75,100.00</b>	<b>\$92,222.74</b>	<b>\$101,300.00</b>
<b>PUBLIC WORKS EQUIPMENT RESERVE FUND 410 - EXPENDITURES</b>						
410-000-000-594-38-64-00	Capital Outlay - Equipment	\$0.00	\$0.00	\$30,000.00	\$3,187.53	\$40,000.00
	<b>410-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$3,187.53</b>	<b>\$40,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$3,187.53</b>	<b>\$40,000.00</b>
<b>SEWER LOAN RESERVE FUND 412 - REVENUE</b>						
412-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$232,029.38	\$232,029.38	\$232,030.00	\$232,029.38	\$232,030.00
	<b>412-000-000-308 Total</b>	<b>\$232,029.38</b>	<b>\$232,029.38</b>	<b>\$232,030.00</b>	<b>\$232,029.38</b>	<b>\$232,030.00</b>
	<b>Fund Total</b>	<b>\$232,029.38</b>	<b>\$232,029.38</b>	<b>\$232,030.00</b>	<b>\$232,029.38</b>	<b>\$232,030.00</b>
<b>SEWER LOAN RESERVE FUND 412 - EXPENDITURES</b>						
412-000-000-000-00-00-00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>I&amp;I IMPROVEMENT RESERVE 413 - REVENUE</b>						
413-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$212,806.12	\$210,548.49	\$90,000.00	\$90,850.65	\$166,000.00
	<b>413-000-000-308 Total</b>	<b>\$212,806.12</b>	<b>\$210,548.49</b>	<b>\$90,000.00</b>	<b>\$90,850.65</b>	<b>\$166,000.00</b>
413-000-000-334-03-80-03	TIB - 4th Street	\$2,482.68	\$0.00	\$0.00	\$0.00	\$0.00
	<b>413-000-000-334 Total</b>	<b>\$2,482.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
413-000-000-361-11-00-00	Interest ON Investments	\$225.06	\$144.20	\$300.00	\$305.20	\$300.00
413-000-000-361-40-00-03	Interfund Loan Interest	\$0.00	\$0.00	\$156.00	\$156.32	\$0.00
	<b>413-000-000-361 Total</b>	<b>\$225.06</b>	<b>\$144.20</b>	<b>\$456.00</b>	<b>\$461.52</b>	<b>\$300.00</b>
413-000-000-381-20-00-03	Interfund Loan Repayment	\$0.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00
	<b>413-000-000-381 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>\$75,000.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$215,513.86</b>	<b>\$210,692.69</b>	<b>\$165,456.00</b>	<b>\$166,312.17</b>	<b>\$166,300.00</b>
<b>I&amp;I IMPROVEMENT RESERVE 413 - EXPENDITURE</b>						
413-000-000-581-10-00-03	Interfund Loan	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00
	<b>413-000-000-581 Total</b>	<b>\$0.00</b>	<b>\$75,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
413-000-000-594-35-63-00	I & I Improvements	\$4,965.37	\$44,842.04	\$15,000.00	\$0.00	\$15,000.00
	<b>413-000-000-594 Total</b>	<b>\$4,965.37</b>	<b>\$44,842.04</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>
	<b>Fund Total</b>	<b>\$4,965.37</b>	<b>\$119,842.04</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>
<b>SEWER IMPROVEMENT RESERVE FUND 415 - REVENUE</b>						
415-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$162,445.43	\$284,365.95	\$250,000.00	\$267,437.60	\$400,000.00
	<b>415-000-000-308 Total</b>	<b>\$162,445.43</b>	<b>\$284,365.95</b>	<b>\$250,000.00</b>	<b>\$267,437.60</b>	<b>\$400,000.00</b>
415-000-000-361-11-00-00	Interest ON Investments	\$355.65	\$310.08	\$300.00	\$543.40	\$300.00
	<b>415-000-000-361 Total</b>	<b>\$355.65</b>	<b>\$310.08</b>	<b>\$300.00</b>	<b>\$543.40</b>	<b>\$300.00</b>
415-000-000-397-00-00-00	Transfers-In	\$87,500.00	\$0.00	\$0.00	\$34,000.00	\$0.00
415-000-000-397-00-01-00	Oper. Transfer In - Sewer Hookups	\$146,000.00	\$120,000.00	\$192,000.00	\$184,000.00	\$120,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	\$295,000.00	\$295,000.00	\$295,000.00	\$292,156.27	\$325,000.00
	<b>415-000-000-397 Total</b>	<b>\$528,500.00</b>	<b>\$415,000.00</b>	<b>\$487,000.00</b>	<b>\$510,156.27</b>	<b>\$445,000.00</b>
	<b>Fund Total</b>	<b>\$691,301.08</b>	<b>\$699,676.03</b>	<b>\$737,300.00</b>	<b>\$778,137.27</b>	<b>\$845,300.00</b>

**SEWER IMPROVEMENT RESERVE FUND 415 - EXPENDITURE**

415-000-000-591-35-70-02	SRF Construction Loan Prin. Pmt	\$63,692.35	\$66,525.64	\$65,305.00	\$69,484.96	\$72,000.00
415-000-000-591-35-70-03	PWTF Design - WWTP - Principal	\$24,763.69	\$24,763.68	\$24,800.00	\$24,763.69	\$24,800.00
415-000-000-591-35-70-04	Loan - DOE-SRF-WWTP - Principal	\$295,495.74	\$295,495.74	\$295,500.00	\$295,495.74	\$295,500.00
	<b>415-000-000-591 Total</b>	<b>\$383,951.78</b>	<b>\$386,785.06</b>	<b>\$385,605.00</b>	<b>\$389,744.39</b>	<b>\$392,300.00</b>
415-000-000-592-35-80-02	SRF Construction Loan Interest	\$21,745.17	\$18,911.88	\$20,000.00	\$15,952.56	\$13,500.00
415-000-000-592-35-80-03	PWTF Design - WWTP Interest	\$1,238.18	\$1,114.37	\$1,000.00	\$908.00	\$850.00
	<b>415-000-000-592 Total</b>	<b>\$22,983.35</b>	<b>\$20,026.25</b>	<b>\$21,000.00</b>	<b>\$16,860.56</b>	<b>\$14,350.00</b>
415-000-000-594-35-63-00	Project Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
415-000-000-594-35-63-02	Project Miscellaneous	\$0.00	\$25,427.12	\$0.00	\$0.00	\$0.00
	<b>415-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$25,427.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>
	<b>Fund Total</b>	<b>\$406,935.13</b>	<b>\$432,238.43</b>	<b>\$406,605.00</b>	<b>\$406,604.95</b>	<b>\$436,650.00</b>

**WATER IMPROVEMENT PROJECT FUND 420 - REVENUE**

420-000-000-308-80-00-00	Unreserved Begin. Net Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$68,000.00
	<b>420-000-000-308 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$68,000.00</b>
420-000-000-337-00-07-01	Cowlitz County Rural - Sales - Economic Development Fundin	\$0.00	\$0.00	\$110,000.00	\$110,000.00	\$0.00
	<b>420-000-000-337 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$110,000.00</b>	<b>\$110,000.00</b>	<b>\$0.00</b>
420-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$0.00	\$0.00	\$12.94	\$0.00
	<b>420-000-000-361 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12.94</b>	<b>\$0.00</b>
420-000-000-397-00-01-00	Oper. Transfer IN	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$115,000.00
	<b>420-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$115,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,000.00</b>	<b>\$120,012.94</b>	<b>\$183,000.00</b>

**WATER IMPROVEMENT PROJECT FUND 420 - EXPENDITURES**

420-000-000-594-34-63-00	Water Impr. Projects	\$0.00	\$0.00	\$120,000.00	\$50,979.79	\$175,000.00
	<b>420-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,000.00</b>	<b>\$50,979.79</b>	<b>\$175,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,000.00</b>	<b>\$50,979.79</b>	<b>\$175,000.00</b>

**FIDUCIARY FUNDS** are a fund of the City used to hold funds that belong to another entity that has entered into an agreement with the City to have the City act as its agent. The City does this for the Transportation Benefit District which was established in 2012.

**TRANSPORTATION BENEFIT DISTRICT (631)** is funded by a \$20 fee added to the annual vehicle tab renewals paid on cars, trucks and other vehicles by the citizens of Kalama specifically designated to be spent on local street improvements. The TBD has budgeted to provide funding for street projects in 2016.

**TRANSPORTATION BENEFIT DISTRICT FUND 631 - REVENUES**

Account Number	Description	Actual	Actual	Budget	Actual	Budget
		2013	2014	2015	2015	2016
631-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$0.00	\$4,118.49	\$42,700.00	\$41,612.02	\$85,000.00
	<b>631-000-000-308 Total</b>	<b>\$0.00</b>	<b>\$4,118.49</b>	<b>\$42,700.00</b>	<b>\$41,612.02</b>	<b>\$85,000.00</b>
631-000-000-317-60-00-00	TBD Vehicle License Fees	\$4,118.40	\$37,699.20	\$35,000.00	\$41,995.80	\$40,000.00
	<b>631-000-000-317 Total</b>	<b>\$4,118.40</b>	<b>\$37,699.20</b>	<b>\$35,000.00</b>	<b>\$41,995.80</b>	<b>\$40,000.00</b>
631-000-000-361-40-00-00	Other Interest Earnings	\$0.09	\$31.33	\$20.00	\$91.76	\$100.00
	<b>631-000-000-361 Total</b>	<b>\$0.09</b>	<b>\$31.33</b>	<b>\$20.00</b>	<b>\$91.76</b>	<b>\$100.00</b>
	<b>Fund Total</b>	<b>\$4,118.49</b>	<b>\$41,849.02</b>	<b>\$77,720.00</b>	<b>\$83,699.58</b>	<b>\$125,100.00</b>

**TRANSPORTATION BENEFIT DISTRICT FUND 631 - EXPENDITURES**

631-000-000-542-30-50-00	Roadway Construction - Funds Allocated	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
	<b>631-000-000-542 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>
631-000-000-543-30-50-00	Administrative - General Services	\$0.00	\$217.00	\$2,000.00	\$143.50	\$2,000.00
	<b>631-000-000-543 Total</b>	<b>\$0.00</b>	<b>\$217.00</b>	<b>\$2,000.00</b>	<b>\$143.50</b>	<b>\$2,000.00</b>
631-000-000-544-70-50-00	Miscellaneous Expenditures	\$0.00	\$20.00	\$500.00	\$0.00	\$500.00
	<b>631-000-000-544 Total</b>	<b>\$0.00</b>	<b>\$20.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$237.00</b>	<b>\$2,500.00</b>	<b>\$143.50</b>	<b>\$102,500.00</b>



## **DEBT OBLIGATIONS**

The following are the outstanding loans the City of Kalama has used to make improvements to the water and sewer systems, downtown streets, purchase equipment, and cover unanticipated expenditures in recent years. The loans have come from various sources including the United States Department of Agriculture-Farm Home Administration (USDA/FMHA), Public Works Trust Fund (PWTF), Washington State Department of Ecology-State Revolving Fund (DOE/SRF), and from reserve funds of the City. Balances are as of January 1, 2016 and are shown on the spreadsheet on page 45.

### **Capital Improvement Loans**

- 1. PWTF** - This loan was used to construct the City's new Water Treatment Plant in 2001. This is a 20-year loan at ½ % interest. Original Loan - \$4,132,992.75
- 2. DOE/SRF** - This loan was used to make improvements to the Sewer collection system on the south end of Kalama in 1999. It is a 20-year loan at 4.4% interest. Payoff is in 2019. Original Loan - \$1,085,916.07
- 3. PWTF** - This loan was used to design the new Wastewater Treatment Plant in 2003. It is a 20-year loan at ½% interest. Payoff is in 2022. Original Loan - \$470,510.00
- 4. DOE/SRF** - This loan was to construct the Wastewater Treatment Plant in 2004 through 2006 and the replacement of the downtown sewer lines in 2007 and 2008. It is a 20-year loan at 0% interest. The first payment was paid in December 2008. Payoff is in 2027. Original Loan - \$5,762,166.92
- 5. Cowlitz County** - This loan is for the Downtown Streetscape Project. The County provided the City with \$200,000 in funding, half grant and half loan, in 2006. The City began making annual payments on the \$100,000 in 2008. It is a 15-year loan with an interest rate of 1%.
- 6. USDA-RD** - This loan is for the purchase of the Heritage Bank building which will become the new City Finance Offices allowing the current City Library to expand into the space currently occupied by the Finance Department.

### **City Interfund Loans**

In 2013 the City authorized a loan from the General Fund Reserve Fund to the General Fund for the purchase of a new Police Car in the amount of \$16,000 to be repaid in 2016 at 1% interest.

In December 2015 the Council authorized a loan from the General Fund Reserve Fund to Street Operations Fund 101 to help cover the expenses resulting from the downtown flooding event of December 8, 2015 in the amount of \$35,000 to be repaid in three years at 1% interest or from FEMA recovery funds if they become available.

LOAN YEAR & PROJECT/FUND #/INTEREST RATE	ORIGINAL LOAN AMT	EST BALANCE /1/1/2016	PAYMENTS 2016	2017	2018	2019	2020	2021-2030	FINAL YEAR
<b>COLOR KEY- WATER SEWER STREETS GENERAL FUND POLICE</b>									
<b>CAPITAL IMPROVEMENT LOANS</b>		Principal ONLY	All Payments						
			Include Interest						
PWTF1995 CLOVERDALE RESERVOIRS-408 (1%)	\$ 159,490.00	\$ 0.00							2015
PWTF2001 H2O TREATMENT PLT CONST. (.5%)	\$ 4,132,992.75	\$ 1,305,155.61	\$ 224,051.71	\$ 222,964.08	\$ 221,876.45	\$ 220,788.82	\$ 219,701.19	\$ 218,613.57	2021
<b>TOTAL WATER SYSTEM LOANS</b>	<b>\$ 4,292,482.75</b>	<b>\$ 1,305,155.61</b>	<b>\$ 224,051.71</b>	<b>\$ 222,964.08</b>	<b>\$ 221,876.45</b>	<b>\$ 220,788.82</b>	<b>\$ 219,701.19</b>	<b>\$ 218,613.57</b>	
DOE-SRFWASTEWATER IMPROVEMENTS-415 (4.4%)	\$ 1,085,916.07	\$ 310,255.42	\$ 85,437.52	\$ 85,437.52	\$ 85,437.52	\$ 85,437.52			2019
PWTF WMTP DESIGN-415 (.5%)	\$ 470,510.00	\$ 173,345.79	\$ 25,630.41	\$ 25,506.59	\$ 25,382.77	\$ 25,258.96	\$ 25,135.14	\$ 49,898.83	2022
DOE-SRFWMTP CONSTRUCTION LOAN - 0%	\$ 5,762,166.92	\$ 3,545,948.87	\$ 295,495.74	\$ 295,495.74	\$ 295,495.74	\$ 295,495.74	\$ 295,495.74	\$ 2,068,470.18	2027
<b>TOTAL SEWER SYSTEM LOANS</b>	<b>\$ 7,318,582.99</b>	<b>\$ 4,029,550.08</b>	<b>\$ 406,563.67</b>	<b>\$ 406,439.85</b>	<b>\$ 406,316.03</b>	<b>\$ 406,192.22</b>	<b>\$ 320,630.88</b>	<b>\$ 2,118,369.01</b>	
<b>COWLITZ COUNTY - DOWNTOWN STREET IMPRVMT-101</b>	<b>\$ 100,000.00</b>	<b>\$ 48,487.71</b>	<b>\$ 7,206.25</b>	<b>\$ 7,206.25</b>	<b>\$ 7,206.25</b>	<b>\$ 7,206.25</b>	<b>\$ 7,206.25</b>	<b>\$ 14,412.50</b>	2022
<b>CITY HALL - HERITAGE BUILDING - USDA-RD-210 (4%)</b>	<b>\$ 400,000.00</b>	<b>\$ 284,336.00</b>	<b>\$ 22,568.64</b>	<b>\$ 22,568.64</b>	<b>\$ 22,568.64</b>	<b>\$ 22,568.64</b>	<b>\$ 22,568.64</b>	<b>\$ 583,832.80</b>	2045
<b>TOTAL GENERAL FUND LOANS</b>	<b>\$ 500,000.00</b>	<b>\$ 332,823.71</b>	<b>\$ 29,774.89</b>	<b>\$ 29,774.89</b>	<b>\$ 29,774.89</b>	<b>\$ 29,774.89</b>	<b>\$ 29,774.89</b>	<b>\$ 548,245.30</b>	
<b>TOTAL CAPITAL IMPROVEMENT LOANS</b>	<b>\$ 12,111,075.74</b>	<b>\$ 5,667,529.40</b>	<b>\$ 660,390.27</b>	<b>\$ 659,178.82</b>	<b>\$ 657,967.37</b>	<b>\$ 656,755.93</b>	<b>\$ 570,106.96</b>	<b>\$ 2,885,227.88</b>	<b>\$ 6,089,627.23</b>
<b>VEHICLE/EQUIPMENT LOANS/LEASES</b>									Includes Interest
<b>CITY INTERFUND LOANS</b>									
GENERAL FUND - Police Vehicle Loan 2013 September	\$ 16,000.00	\$ 3,597.13	\$ 3,610.26						2016
GENERAL FUND - Loan to Streets - Flood Expenses Dec 2015	\$ 35,000.00	\$ 35,000.00							
<b>TOTALS</b>	<b>\$ 12,162,075.74</b>	<b>\$ 5,706,126.53</b>	<b>\$ 664,000.53</b>	<b>\$ 659,178.82</b>	<b>\$ 657,967.37</b>	<b>\$ 656,755.93</b>	<b>\$ 570,106.96</b>	<b>\$ 2,885,227.88</b>	

# CAPITAL IMPROVEMENT PLAN 2016 - 2021

Along with the Budget the City adopts a Capital Facilities Plan showing projects to be funded in that year's budget as well as needed improvement projects going forward for the next 6 years whether they are funded or not. In 2015 the City completed the replacement of residential water meters with radio read meters and implemented monthly billing city wide, re-roofed the Community Building, paved the Police Department Parking lot, completed a comprehensive Water/Sewer Rate study, began the update to the Water System Plan, started the design for street projects on China Garden Road and Meeker Drive, completed design for the overlay of certain downtown streets and worked on renovating the Bank building for a new City Hall. For 2016, the City plans to complete the building renovations and move City Hall to its new location, begin renovations on the current City Hall for a larger library facility, complete the feasibility study on Meeker Drive, construct the improvements on China Garden Road, and the downtown street overlay. Since the flooding in December, projects on the City buildings will be a priority to get all departments into permanent locations. Grant funding has been applied for to help the City complete a Downtown Economic Development Plan and a Stormwater Utility Plan.

## **Bank Building Renovation for City Hall Offices**



**CAPITAL FACILITIES PROJECTS 2016 to 2021**  
**CITY HALL, POLICE, LIBRARY, COMMUNITY BUILDING**

		SUBMITTED BY		CLERK/TREASURER CONI MCMASTER	
		PROPOSED YEAR OF EXPENDITURE			
		2017		2018	
		2019		2020	
		2021			
		2016		2017	
		2018		2019	
		2020		2021	
		2021			
<b>PRIORITY H - M - L</b>					
<b>FUNDED PROJECTS</b>		<b>FUNDING SOURCE</b>	<b>BENEFIT/ NEED</b>	<b>2016</b>	<b>2017</b>
<b>APPROVED WITH FUNDING AVAILABLE</b>					
1	City Hall - Library Conversion	H Reserves	Efficiency	\$50,000	
2	Police Building - Paint	H GF Reserves 116	Maintenance	\$5,000	
3		H			
4					
5					
6					
<b>UNFUNDED PROJECTS</b>					
<b>NOT APPROVED -NO FUNDING SOURCE</b>					
<b>CITY HALL/LIBRARY BUILDING</b>					
1	Air Conditioning for Library	M Unknown	Comfort	\$8,000	
2	Air Conditioning for Council Chamber	M Unknown	Comfort	\$11,000	
3					
4					
5					
<b>COMMUNITY BUILDING</b>					
1	New Gutters	H Unknown	Preserve Bldg	\$10,000	
2	Repair Chimneys	H Unknown	Safety/Preserve bldg	\$5,000	
3	Insulate the Basement Ceiling/Building Floor	H Unknown	Cost /Heat Savings	\$10,000	
4	Repair/Replace Retaining Wall along Elm Street	H Unknown	Safety/Appear	\$100,000	
5	Replace East, West & South Side Windows	H Unknown	Security	\$15,000	
6	Vinyl in Bathrooms and Kitchens	L Reserves/Donations	Appearance	\$4,000	
7	Replace Siding - East Side	M Unknown	Effic/Appear	\$25,000	
8	Insulate the West Ballroom Walls and Ceiling	M Unknown	Efficiency	\$10,000	
9	Replace decking and Posts at Elm Entrance	H Unknown	Safety/Appear	\$3,000	
10	Basement Store Room - Sheetrock	L Unknown	Efficiency		\$2,000
11	Update Upstairs with Sheetrock & Electric	L Unknown	Efficiency		\$10,000
12	Parking Lot on North Side - Design	L Unknown	Accessibility		\$3,000
13	Parking Lot on North Side	L Unknown	Accessibility		\$30,000
<b>POLICE BUILDING</b>					
1					
2					
3					
4					
5					

**CAPITAL FACILITIES PROJECTS 2016 to 2021**

**PARKS DEPARTMENT**

		SUBMITTED BY Coni McMaster, Clerk/Treasurer					
		2016	2017	2018	2019	2020	2021
		PROPOSED YEAR OF EXPENDITURE					
		PRIORITY H - M - L					
		FUNDING SOURCE BENEFIT/ NEED					
		APPROVED WITH FUNDING AVAILABLE					
		UNFUNDED PROJECTS					
		NOT APPROVED -NO FUNDING SOURCE					
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
1	Pedestrian Trail System	L	Unknown	Recreation/Tourism	\$5,000	\$5,000	\$5,000
2	Bicycle Trail System	L	Unknown	Recreation/Tourism		\$3,000	\$3,000
3	Maruhn Park Restrooms	L	Unknown	Tourism		\$25,000	
4	Downtown Plaza	L	Unknown	Efficiency		\$20,000	
5	Skateboard Park	L	Unknown	Recreation/Tourism			\$400,000
6							
7							
8							
9							
10							



**CAPITAL FACILITIES PROJECTS 2016 to 2021**

**STREET DEPARTMENT**

		SUBMITTED BY		Kelly Rasmussen, Superintendent of Public Works				
		PROPOSED YEAR OF EXPENDITURE						
		2016	2017	2018	2019	2020	2021	
<b>PRIORITY H - M - L</b>								

FUNDED PROJECTS		FUNDING SOURCE		BENEFIT/NEED		PROPOSED YEAR OF EXPENDITURE					
APPROVED WITH FUNDING AVAILABLE		2016	2017	2018	2019	2020	2021				
1	City Center Overlay Project	H	STP86.5/Reserve	13.5	Safety/Maint	\$309,000					
2	Meeker Drive - Design - Engineering	H	STP86.5/Reserve	13.5	Safety/Maint	\$125,600					
3	Overlay China Garden Road- Construction	H	TIB -95%/City	5%	Maintenance	\$ 667,000	\$ 625,000				
4	Local Area Street Paving Project	H	TBD Funding		Maintenance	\$100,000					
5	Stormwater Utility Plan	H	Grant/Loan/G Reserve			\$50,000					
6											
7											
8											
9											
10											

UNFUNDED PROJECTS		FUNDING SOURCE		BENEFIT/NEED		PROPOSED YEAR OF EXPENDITURE					
NOT APPROVED -NO FUNDING SOURCE		2016	2017	2018	2019	2020	2021				
1	Rehab Meeker Drive Nectarine to Old City Limits-Constructio	H	STP/Reserves		Maintenance						\$600,000
2	Replace Sidewalks	M	Unknown		Safety/Maint	\$5,000	\$5,000	\$5,000			\$5,000
3	Pave Nectarine Street	M	Unknown		Maintenance	\$30,000					
4	Pave N. Third Place	M	Unknown		Maintenance		\$20,000	\$20,000			\$20,000
5	Install Culverts and Rock Ditch Along Taylor Road	M	Unknown		Safety/Maint			\$30,000			
6	Pave N. Third Place Holly to Juniper	M	Unknown		Maintenance				\$6,000		
7	Rebuild S. First Place Cedar to Ashland	M	Unknown		Maintenance					\$50,000	
8	Pave Summit/Woodale	M	Unknown		Maintenance						\$40,000
9	Install Guard Rail Along China Garden Road	H	Unknown		Safety/Maint						\$200,000
10	Repair Guard Rails - Oak Street	H	Unknown		Safety/Maint					\$30,000	\$30,000
11	West Frontage Overlay	H	Unknown		Maintenance			\$100,000			
12	Pave Tenth Street	M	Unknown		Maintenance				\$ 50,000		
13	Pave Second Street Fir to Elm St - Fund 102	H	Unknown		Maintenance						\$150,000
14	Pave Birch and Cedar	M	Unknown		Maintenance				\$50,000		
15											

**CAPITAL FACILITIES PROJECTS 2016 to 2021**

**SEWER DEPARTMENT**

		SUBMITTED BY		Kelly Rasmussen, Superintendent of Public Works						
				PROPOSED YEAR OF EXPENDITURE						
<b>PRIORITY H - M - L</b>										
<b>FUNDED PROJECTS</b>		<b>FUNDING SOURCE</b>		<b>BENEFIT/</b>						
<b>APPROVED WITH FUNDING AVAILABLE</b>		<b>NEED</b>		<b>2016</b>						
				2016	2017	2018	2019	2020	2021	
1	Replace Sections of Leaking Sewer Line	H	413 Reserve	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
2	Sewer Line Connection Under Rail at Hendrickson	H	Reserve	\$30,000						
3	WWTP Aeration Kaiser Root Blower	H	401 - Operations	\$25,000						
4										
5										
6										
7										
8										
9										
10										
<b>UNFUNDED PROJECTS</b>		<b>FUNDING SOURCE</b>		<b>BENEFIT/</b>						
<b>NOT APPROVED - NO CURRENT FUNDING SOURCE</b>		<b>NEED</b>		<b>2016</b>						
				2016	2017	2018	2019	2020	2021	
1	<b>Sewer System Plan</b>	H	Unknown -Grant/Reserves	\$100,000						
2	Purchase Pipe Camera	M	Reserves	\$ 8,000						
3	Replace Equipment at Wastewater Treatment Plant	H	Unknown		\$10,000			\$40,000	\$40,000	
4	Install New Sewer Line Cloverdale to Parkland	M	Developer			\$250,000				
5	Install New Sewer Line Rebel Under I-5 to Hendrickson	L	Unknown				\$300,000			
6	Install Pump Station at Rebel	L	Unknown				\$400,000			
7	Install New Sewer Line Hendrickson @Temco to WWTP	L	Unknown				\$1,000,000			
8	Install New Sewer Line Old Pac Hwy - Stone Forest to Todd	M	Developer				\$2,000,000			
9	Lift Station Upgrades	M	Unknown				\$25,000	\$40,000	\$40,000	
10	Rehab Sewer Lines North and East Elm Street	H	Unknown					\$2,000,000		

## CAPITAL FACILITIES PROJECTS 2016 to 2021 WATER DEPARTMENT

SUBMITTED BY		PROPOSED YEAR OF EXPENDITURE						
KELLY RASMUSSEN, SUPERINTENDENT OF PUBLIC WORKS		2017	2018	2019	2020	2021		
PRIORITY H - M-L		FUNDING SOURCE						
PRIORITY H - M-L		BENEFIT/NEED						
FUNDING SOURCE		2016						
BENEFIT/NEED		2017						
BENEFIT/NEED		2018						
BENEFIT/NEED		2019						
BENEFIT/NEED		2020						
BENEFIT/NEED		2021						
FUNDING SOURCE								
BENEFIT/NEED								
2016								
2017								
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