

# CITY OF KALAMA

INCORPORATED 1890

2019 BUDGET

&

2019-2024

CAPITAL FACILITIES PLAN



*Kalama honors its legacy of community pride, rich heritage and natural beauty while embracing growth and economic prosperity.*

Prepared by

Mayor Mike Reuter

Adam Smee, City Administrator

Coni McMaster, Clerk/Treasurer

Kelly Rasmussen, Director of Public Works

Ralph Herrera, Chief of Police

Adopted by Kalama City Council Members

Mike Truesdell

Sandra Macias Hughes

Mike Dennis Langham

Rosemary Brinson Siipola

Mary Putka



**City of Kalama**  
**2019 Budget &**  
**2019–2024 Capital Facilities Plan**

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## KALAMA 2018 - 2019

“Where Highway, Rail and Water meet” has and continues to describe the small town of Kalama as it uses its location and accessibility to survive and grow into the future. The citizens are the heart of Kalama providing support for school and community activities and their neighbors. Kalama is a community that while small in size, is large on heart and community spirit. In 2018, a committee made up of citizens within and outside of the city limits worked to develop a new logo and a vision and mission statement for the City. Two proposals were submitted to the community for a vote to make the final selection. The logo and vision are on the front cover. The mission is:

*Kalama will continue to enhance our vibrant and uniquely beautiful city by encouraging stewardship and creating economic development opportunities for the benefit of future generations.*

The Mayor, City Council and City staff all work diligently to provide the services to meet the needs of Kalama citizens now, and for those future residents, as the community grows. The biggest challenge of 2018 was to provide an adequate facility for the Police Department which was proposed to be placed in Maruhn Park and funded by a tax levy, but the levy failed in the November 2017 election. The Council made the unpopular decision to move ahead with the Maruhn Park location for the Police Facility, establishing a funding source by implementing a 5% increase to the City Utility Tax on water, sewer and garbage in order to address the urgency of adequately housing the police department for the safety of the officers and the citizens. The City then issued a bond in the amount of \$3,000,000 to fund the project. The facility is expected to be completed and occupied by April of 2019. The funding from the utility tax will continue to fund the costs for general facilities of the City in the future, where there had been no funding source before.

The City continues to move forward in addressing the issues of its aging water and sewer infrastructure using funds from connection fees and the utility rate increases implemented since 2015. Projects in 2019 include the construction of the Cloverdale Road Pump Station and upsizing the waterline on Old Pacific Highway to meet the needs of the growing community. Stormwater control was a priority for 2018 as the City completed a stormwater study that recommended the establishment of a stormwater utility and fee. Downtown business owners demanded work be done to address the potential flooding of First Street which made the implementation of the stormwater utility even more urgent. The Council established the Stormwater Utility with a \$5.50 fee per equivalent residential unit to be assessed beginning in 2019.

Kalama continues to see population growth at more than the average rate. With the 2018 opening of the new McMenamins and several downtown businesses, commercial growth provides a promising outlook for the community. The Port of Kalama’s future Spencer Creek Business Park will begin placing infrastructure on the site in 2019 to provide additional economic and business opportunities in the areas. Kalama appeals to all ages and family dynamics with its convenient location for all kinds of recreational activities and only a short travel to metropolitan areas that provide even more cultural opportunities to its residents.



**City of Kalama  
Incorporated 1890**

December 6, 2018

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

The staff is pleased to present the 2019 budget and the 2019 through 2024 Capital Facilities Plan for the City of Kalama.

The City was able to contain expenditures and remain within revenues through the first 11 months of 2018. At the end of November 2018, General Fund revenues have exceeded expenditures generating a surplus in the operating budget of approximately 12%. This can be credited in large part to one-time sales tax revenue from various capital construction projects such as the Port of Kalama Central Port development projects and Stone Forest Subdivision. After transferring the General Fund operating surplus, the City ends 2018 achieving general fund reserves in excess of the targeted 20% of budgeted general fund expenditures for 2019. However, administration and police will need new vehicles and updated computer systems in the immediate future. Construction of the new police station has just passed the half-way point, and until the project is complete with the department utilizing the facility, there is exposure to incur unanticipated expenses. I recommend a fiscally conservative approach, including building General Fund reserves as the national economic cycle continues to mature. We expect to begin 2019 with general fund reserves at 21.8% of the authorized general fund operating budget.

Enterprise operations (sewer and water) were positive with revenues exceeding expenditures for 2018. We continue pursuit of City of Kalama's Enterprise Operation's goal of providing service with the greatest value for our ratepayers while preserving the useful life of the utilities through scheduled maintenance and planned replacement of legacy components. For 2019, the City Council has implemented the fourth of five scheduled rate adjustments as recommended by the sewer and water rate study completed in 2015. The City is currently completing the update to the Sewer System Plan. The Water System Plan has been adopted by the Council and the Department of Health during 2018. These utility plan updates provide for capital improvement and commensurate funding projections over a 20-year horizon; addressing infrastructure depreciation and providing for adequate utility capacity into future decades.

City staff and consulting engineers Gray & Osborne have completed the Draft Stormwater Utility Formation Study. The City Council has moved to form and fund a stormwater utility, beginning January of 2019. The Council additionally authorized \$50,000 of general funds to be spent in 2018 at the request of a coalition of downtown business owners. The Public Works Department has already implemented some of the investigation and maintenance recommendations from the Utility Formation Study by jetting, cleaning and providing video

inspection of the storm drain system downtown. Public Works is now obtaining bids to improve stormwater infrastructure in documented areas of concern downtown. The creation and funding of a stormwater utility provides dedicated revenue to upgrade and improve the insufficient stormwater drainage system throughout the City of Kalama with the goal of first minimizing and eventually eliminating flooding in the community.

In 2018, Kalama's Transportation Benefit District (TBD) funded local street paving for the third successive year. The City Council chose to increase funding for the TBD for 2019 to implement a greater area of street resurfacing in future years. The City continues to work with consulting civil and geotechnical engineers to determine the feasibility of a permanent stabilization for the Meeker Drive slide area. The bulk of the funding for the Meeker Drive Stabilization Feasibility Study comes from Federal Highway Funds distributed through the Rural Surface Transportation program administered by Washington State Department of Transportation. Public Works Director, Kelly Rasmussen, was recently successful in obtaining \$414,000 of Transportation Improvement Board funding to resurface Elm Street in 2019.

After considerable debate, the Mayor and Council decided to implement councilmanic revenue increases and finance the construction of the Kalama Police Station through the issuance of a limited tax general obligation bond. The City of Kalama obtained a bond rating of AA- from S&P Global and issued \$3 million of bonds just under 3.6% with a term of 24 years. Construction of the Kalama Police Station is scheduled to be complete in February of 2019.

The City continues to strategize implementation of the goals and policies of the Downtown Economic Revitalization Plan, which will stimulate improvements downtown. Staff has noted a significant increase in foot traffic and visitors, specifically in the downtown area, since the opening of McMenamins Kalama Harbor Lodge in April of 2018. While the observation of additional visitors to the downtown core has been anecdotal, it is my hope that the increased visiting traffic will escalate a thriving and healthy economy for our growing community.

The City staff and I look forward to serving our community in the new year.

Adam Smee  
City Administrator

**CITY OF KALAMA  
ELECTED & APPOINTED OFFICIALS 2019**

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 Thursdays of each month at 7 p.m. in the City Council Chambers at 320 North First Street, Kalama.

<b>Mike Reuter</b> Mayor Term: 1/1/2018-12/31/2021	<b>Mike Truesdell</b> Position # 1 Term: 1/1/2018-12/31/2021	<b>Sandra Macias Hughes</b> Position #2 Term: 1/1/2018-12/31/2021
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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 Appointed 9/17/2012	<b>Coni McMaster</b> Clerk/Treasurer Appointed 9/1/2004	<b>Raphael “Ralph” Herrera</b> Police Chief Appointed 7/01/2017
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<b>Kelly Rasmussen</b> Director of Public Works Appointed 1/1/2013	<b>Sam Satterfield</b> City Attorney Contract Position	<b>John Floyd</b> City Planner 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 meetings Live on Thursday nights. Planning Commission meetings are recorded and broadcast at a later date. 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 @ 6 p.m. in the City Council Chambers.

**Lynn Hughes**

Term: 1/2/2018 - 1/2/2023

**Susan Dennis Langham**

Term: 1/2/2019 - 1/2/2025

**Patrick Harbison**

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

**Craig Frkovich**

Term: 1/17/2018 - 1/2/2022

**Dan Ohall**

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

**Phillip Fortuna**

Term: 1/1/2017 - 1/2/2023

**Joy Greenberg**

Term: 2018 - 1/2/2020

**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 Wednesday at 5:15 p.m. in the City Council Chambers.

**Louise Thomas - Librarian**

Since April 2001

**Cynthia Svensson**

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

**Heather Jones**

Term: 1/1/2017 - 1/1/2022

**Pix Basso - Chairman**

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

**Harlyn Jenkins**

Term: 1/1/2018 - 1/1/2023

**Shannon Ripp**

Term: 1/1/2019 - 1/1/2024

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

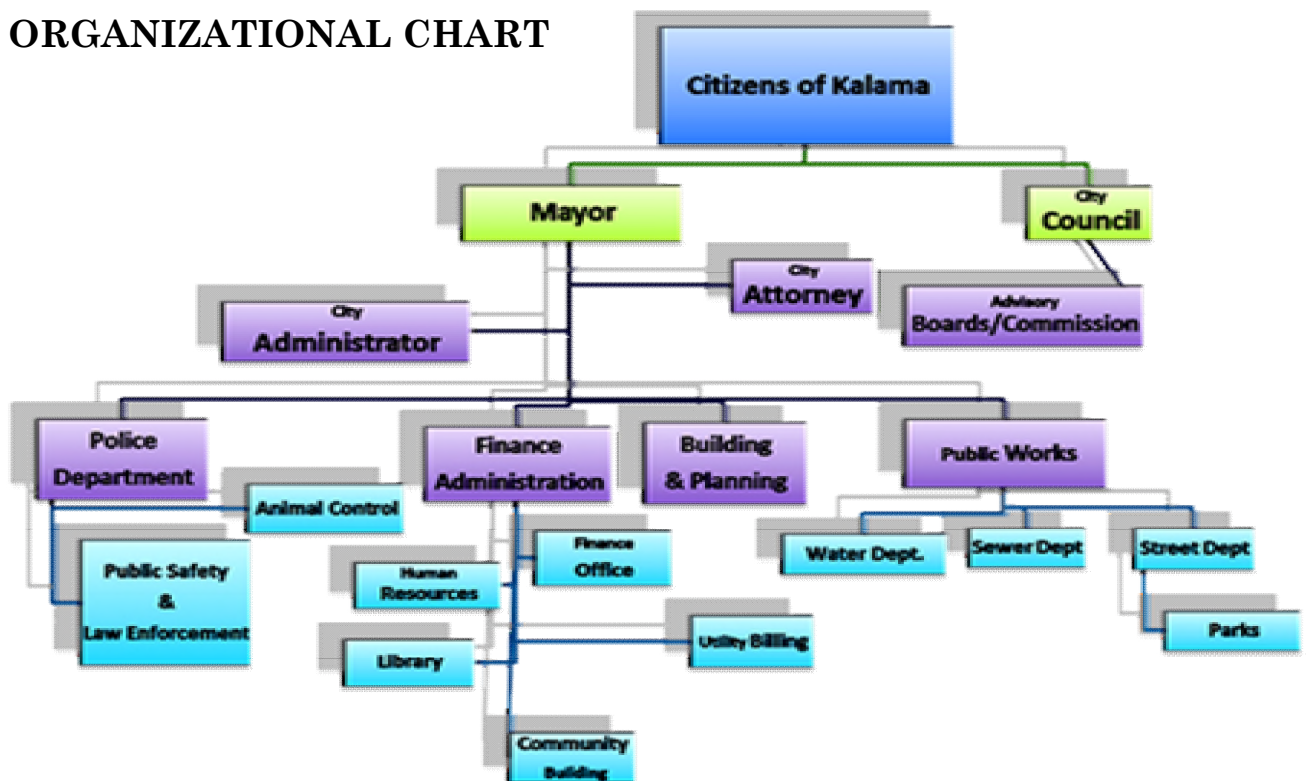
Don Mathison, Chairman      Term: 9/1/2018 - 9/1/2023

Levi Morgan                      Term: 11/1/2017 - 9/1/2022

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

**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. At this time the Committee is not meeting as the minimal funding available does not currently allow for any projects. The Board may be reactivated in the future.

## ORGANIZATIONAL CHART



# KALAMA'S 2019 BUDGET

All Washington Cities are required by state law to adopt an annual or biennial budget which is used as the financial guide for city spending throughout this period. The City of Kalama adopts an annual budget each December for the upcoming year. Many things can happen during a year that can have both a positive and negative impact on the proposed budget. Revenues can be more or less than anticipated or projects can be more expensive than originally estimated. If something occurs that requires a change in the budget, the City Council is required to pass an amendment to the budget by ordinance. If a shortfall in revenues occur the City may have to make adjustments to stay within the revenues received as well as the amount budgeted. For 2019 Kalama has adopted a \$12.2 million-dollar expenditure budget.

So, what is included in this budget? *Slides included from 2018 Budget Hearings*

**GENERAL FUNDS** – When the City talks about the “General Funds” it is discussing the general tax revenues or “unrestricted tax dollars” of the City that can be used to provide necessary services to the citizens. There are special revenues which are “restricted dollars” only to be spent on designated expenses including Hotel/Motel Taxes for Tourism funding, Real Estate Excise Taxes for Capital Improvement funding, Park funding solely for parks, Fuel taxes and Transportation Benefit District fees solely for Street costs, and Criminal Justice taxes and state revenues solely for criminal justice – police expenses.

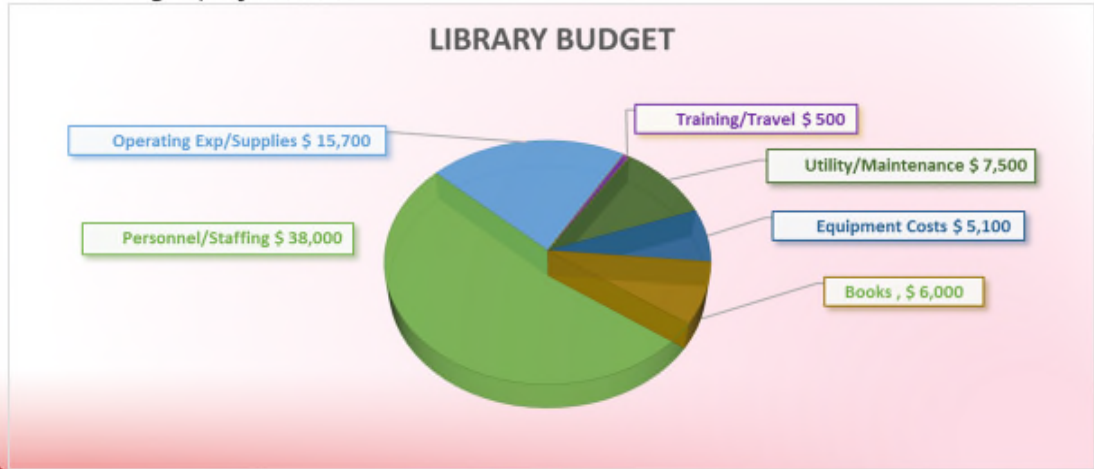
## What do the General Unrestricted Tax Dollars Pay For?

“Unrestricted Tax Dollars – Taxes the City uses to provide necessary services to the citizens”

➤ Estimated Unrestricted Tax Revenues for 2019 -	<b>\$1,527,325</b>	<i>(Total GF Revenues \$2,122,625)</i>
➤ Police Needs	\$ 882,844	
➤ Finance Needs	\$ 147,700	
➤ Building & Planning Needs	\$ 71,300	
➤ Administration of Justice Needs	\$ 61,800	
➤ Legislative & Parks Needs	\$ 60,800	
➤ General Operating Needs	\$ 342,900	
➤ Total Needs (After Other Taxes, Fees, & Charges)	<b>\$1,567,344</b>	<i>(Total GF Expenditures \$2,162,644)</i>
➤ Amount From Reserve for One Time Expenditures		<b>(-\$40,019)(Difference)</b>

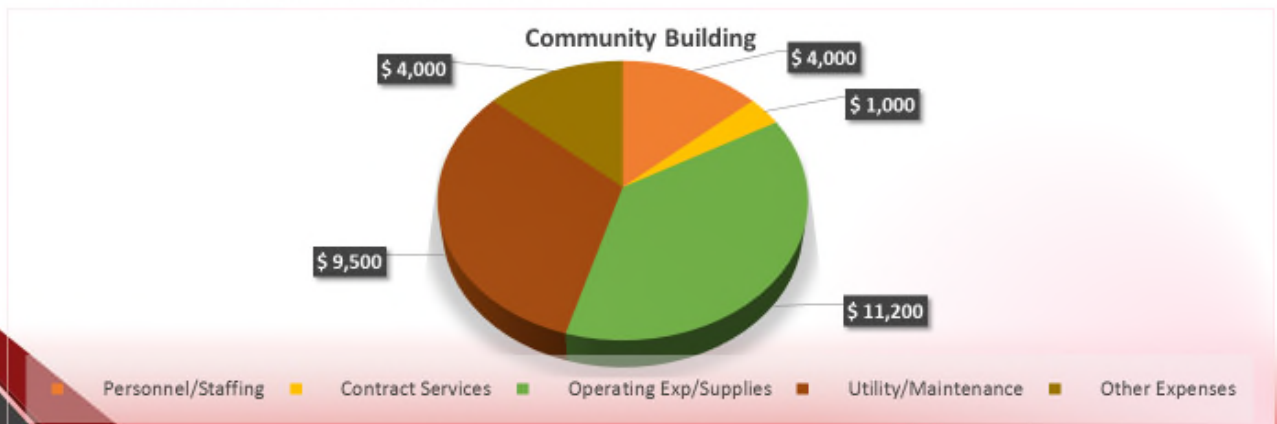
## Operating Funds - Library

- Fund 110 is setup for the operation of the Kalama Public Library
  - Funds are from fees & charges, donations, grant funding and a General Fund Transfer
  - Costs for 2019 are projected at \$72,800 which includes salaries, benefits, new books, facility maintenance, service fees for e-book programs, computers/printers and basic operating supplies and expenses. The Library will expend carryover funds in 2019 to meet the budget projections.



## Operating Funds – Community Building

- Fund 113 is set up to fund the operations of the Community Building
  - The Building is supposed to be self-supported from user fees (\$29,100 est. 2019) – Proposal
  - Projected expenses for 2019 are \$29,700 which includes the cost of janitorial personnel, supplies, utilities, and insurance . (\$600 shortfall)
  - The building has been supported by the General Fund for the last several years by the paying of the insurance costs or a portion thereof.



## Special Revenue Funds – General Fund

- Special Revenues Funds here are funds that have specific uses but are not necessarily funded by monies from legally restricted sources. These are:
  - Fund 104 – Criminal Justice Funding – Receives the City's local Public Safety Sales Tax, and state funding based on population, donations for special police activities, and confiscated cash. (\$64,820) – Pays for police needs such as special equipment or training, Shop with a Cop, Domestic Violence support. The Sales Tax will be used to fund the debt service on the new police building. (\$61,400)
  - Fund 106 – Community Building Reserve – Receives donations from the local Amalak, and Lions Clubs, any event revenues held to support the facility, and interest. The funds have been designated to make improvements or address major maintenance issues at the building and carryforward year to year. Current balance is about \$18,000 and projections of \$2000 in 2019. No projects are budgeted for 2019.
  - Funds 107 –Benefit Reserve & 115 Designated Reserve are funded by transfers from other departments to meet the costs incurred for leave buyouts, audit costs (every 3 years) and annual insurance costs. For 2019 Fund 107 is budgeted for \$7000 to transfer. The City will be audited in 2019 at an estimated cost of \$25,000 and the insurance cost for the City is estimated at \$210,000 which will be expended from Fund 115.



## Special Revenue Funds – General Revenues Continued

- Fund 117 Police Vehicle Reserve is for holding reserve to maintain the ability to purchase police vehicles when needed. Current balance is \$3200 which is from the sale of the Police Expedition in 2018. No expenditures in 2019.
- Fund 135 General Fund Reserve are reserves held to cover one-time expenditures, shortfalls, and emergency needs of the City. Under the Financial Policies adopted by the City Council the goal is to hold at minimum of 25% of operating expenditures for the General Fund. No expenditures in 2019. Current balance is \$371,000. 25% of the General Fund=\$540,661.



## Debt Service & Capital Funds

- Fund 210 - USDA Community Facilities Loan – City Hall purchase – Payment \$46,500 – From Fund 116
- Fund 215 – 2018 GO Bond Debt – Police Station Construction – Payment \$146,530 Paid by 5% Utility Tax for GFCF - .01 City Public Safety Sales Tax and General Funds
- Fund 315 – General Fund Capital Fund Improvement – Construction Fund for the Police Facility and future improvements – Will expend the rest of funds from the Bond - \$1-2,000,000
- Fund 320 – City Hall – Library Capital Improvements – USDA – Set up for the remodel of City Hall –Library before the Flood – Will close out expenses in 2018 or 2019.



## Special Revenue Funds – Restricted Funds

### ➤ Fund 105 – Hotel/Motel Taxes – Tourism

- Funds for the marketing and promotion of tourism activities to bring in overnight guests.

### ➤ Car Show/Heritage Festival

& Chamber Marketing - \$2000 Each

### ➤ Antique District Freeway Sign - \$700

### ➤ CEDC - \$500

### ➤ Tourism Plan – Development - \$5000

### ➤ 1/3 Share of Webpage

Redesign - \$6300

**TOTAL - \$18,500**



### ➤ Fund 108 – Parks Improvement Funds

- Funds set by Ordinance for the development and maintenance of the Parks. Funds come from fees set on new developments in lieu of park facilities or maintenance fees. The Park and Recreation Advisory Committee used to set the priorities and developed the Parks Plan which has now become part of the Comprehensive Plan.

- The Park Committee established the Parks and Recreation/Community Educations Programs which are funded by there own class fees. \$4,000

- Maruhn Memorial Wayside will be constructed as promised by Council - \$30,000

**TOTAL \$34,000**

## Special Revenue Funds – Restricted Funds

- Fund 109 – Affordable Housing - Portion of the Recording fees allocated by state law from the County – guaranteed no less than \$3000 annually

- Can only be used for the purpose of affordable housing needs. - Past funds were allocated to the Kelso/Kalama Housing Authority

- No funds are allocated for expense in 2019



- Fund 116 – Real Estate Excise Tax – Capital Improvements estimated 2019 - \$55,000

- Funds can only be spent on Capital projects per state law

- Pays the loan Payment for the City Hall Building \$46,500

- Improvements in 2019 – CH & Library - \$83,000

- Library – Door Dams/Sewer Check Valve

- City Hall – Sidewalk – Parking Lot - ADA

## Streets

- Streets is funded from four Funds – 101 for operations and maintenance, 102 for improvements/grant matching funds, 103 sidewalk fund for improvements and new sidewalks, and 310 the Transportation Benefit District.
- The Operations & Maintenance Budget for 2019 is estimated at \$193,450
  - Fuel Taxes, fees, and funds from the General Fund are the revenue sources
  - Expenditures include general street maintenance, street striping, cleaning, roadside maintenance, snow & ice, street lights, and storm water maintenance



## Streets - Continued

- The Street and Sidewalk Improvements for 2019 are projected at \$737,000
  - This is dependent on approval of Grant funds in the amount of \$650,000
  - Street Improvement is funded by the 6% Utility Tax on Garbage Services
  - Sidewalk Fund is funded by Fee in Lieu of Side fees on property improvements/development



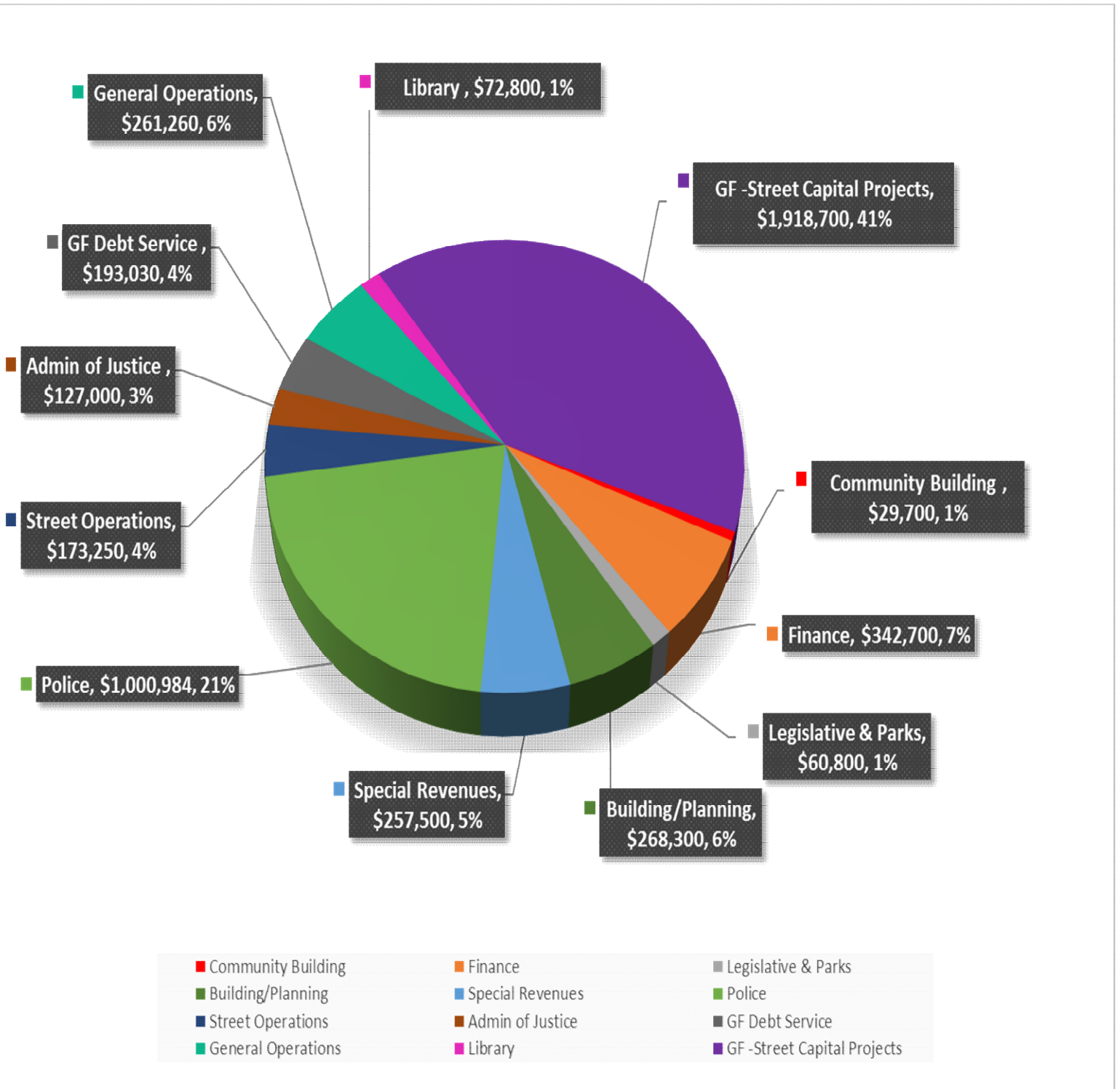
## Streets - Continued

- Transportation Benefit District – Project Cost of \$75,000
  - TBD is funded by the \$40 fee on your car license renewals – For local Streets only
  - The has been making improvements over the last four years from these funds.



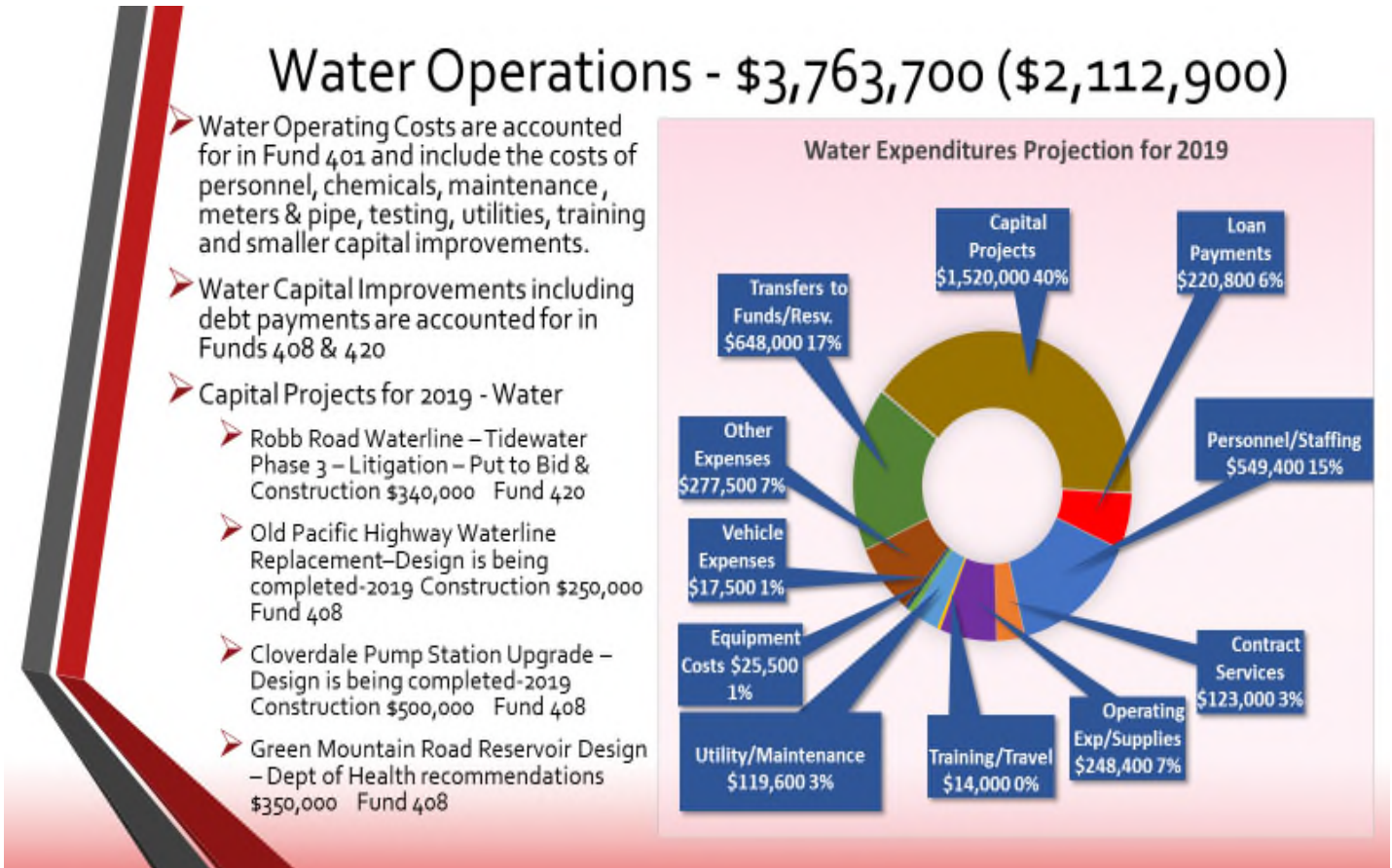
# 2019 General Funds Budget Overview

Total of the General Operations, Special Revenue Funds, Streets, Library, Debt Service and Capital Projects for 2019 - \$4,985,524 (\$2,560,524 for Operations)





**Enterprise Funds** are funds such as Water, Sewer, Garbage utilities that are funded by fees and are required by law to be self-supporting. The purpose of segregating enterprise funds from other general funds of the city is to clearly illustrate that the fees generated by the utility have not been used to subsidize another function of the City. These funds include reserves set aside for the long-term maintenance and improvements of the system.



Included in the capital projects for water system improvements are the following:

Robb Road Waterline–Tidewater Phase 3-Put to Bid & Construction \$340,000 (Fund 420)

Old Pacific Highway Waterline Replacement - 2019 Construction \$250,000 (Fund 408)

Cloverdale Pump Station Upgrade-2019 Construction \$500,000 (Fund 408)

Green Mountain Road Reservoir Design \$350,000 (Fund 408)

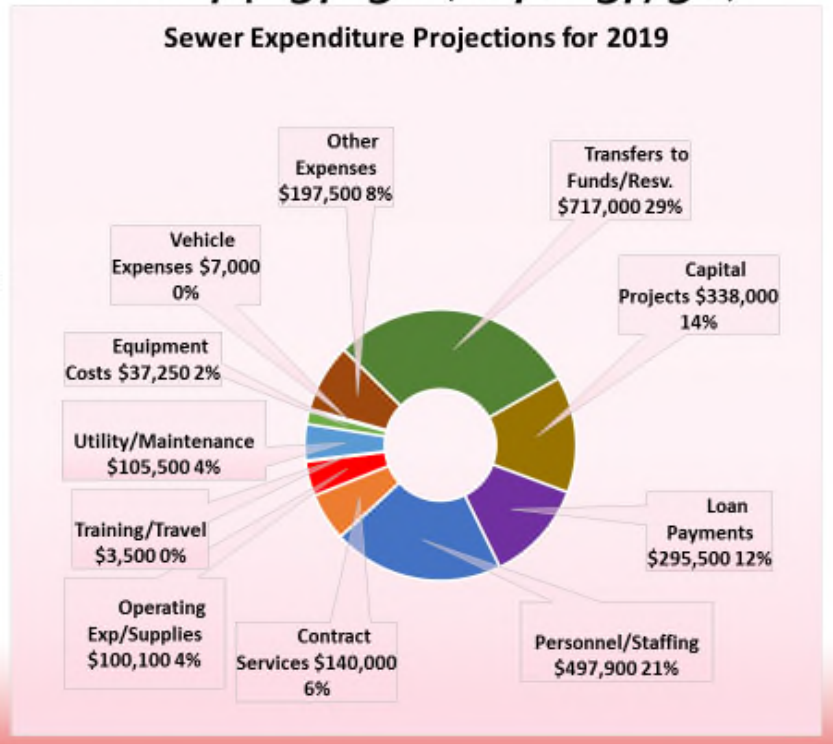
Video Inspections of Reservoirs \$ 25,000 (Fund 401)

Move Service Connections – Modrow - \$65,000 (Fund 401)

New Service Truck-\$ 40,000 (Fund 410)

# Sewer Operations - \$2,419,250 (\$1,805,750)

- Sewer Operating Costs are accounted for in Fund 401 and include the costs of personnel, chemicals, maintenance, meters & pipe, testing, utilities, training and smaller capital improvements.
- Sewer Capital Improvements including debt payments are accounted for in Funds 412, 413 & 415
- Capital Projects for 2019 – Sewer
  - Upgrades at the Sewer Plant – Recommended by completed Sewer Plan \$173,000 Fund 415
  - Meeker Drive Pump Station Improvements – Design – \$150,000 Fund 415 (in conjunction with Port Improvements-Spencer Creek BP)
  - Replace Sewer Lines – I&I \$ 15,000 Fund 413



Included in the capital projects for sewer system improvements are the following:

Sewer- Wastewater System Plan – Adopted in 2019; Will drive future sewer projects

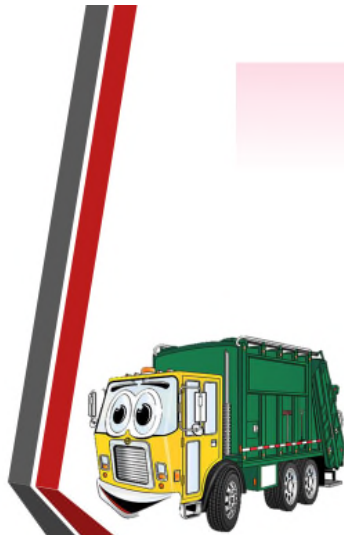
Upgrades at the Sewer Plant as Recommended by Sewer Plan-\$173,000 (Fund 415)

Meeker Drive Pump Station Improvements – Design – \$150,000 (Fund 415)

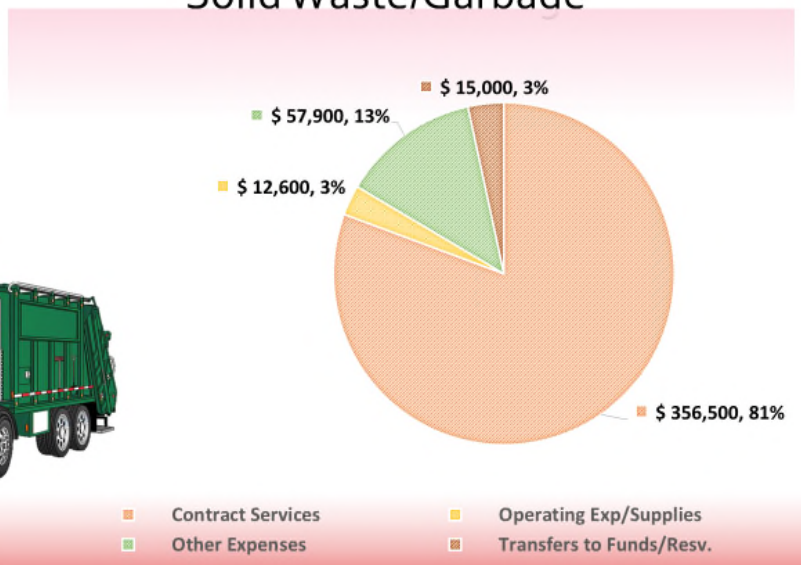
This will be done in conjunction with Port Improvements-Spencer Creek Business Park

Replace Sewer Lines – I&I \$ 15,000 (Fund 413)

## Garbage Fund



## Solid Waste/Garbage



**Stormwater Utility** - In 2018 the Council established a Stormwater Utility which included a monthly fee based on equivalent residential units (ERU's) that will be used to maintain and improve the City's storm sewer system. Residential customers will be billed \$5.50 per month (1 ERU) beginning in January 2019 to fund the utility system. Commercial customers will be billed based on the square footage of impervious surface of the property divided by a 3500 square foot average to determine the number of ERU's they will be billed.

## STORMWATER UTILITY

- At the Public Hearing on November 1, 2018, the Council directed Staff to draft the necessary ordinances for establishing a Stormwater Utility with a base fee of \$5.50 per month per ERU.
- Based on the number of units billed in the current utilities and recognizing that commercial units will be billed for more than 1 ERU the estimated revenue from the new fee will be approximately \$120,000.
- Proposal for an interfund loan of \$200,000 @ 2.25% interest for 3 years from Fund 413 so projects can be started in 2019.
- Revenue Estimate of \$321,000 (Fees – Loan – Interest)
- Estimated Expenditures: \$203,185
  - Maintenance - \$22,900
  - Loan Repayment – SW Plan - \$50,285
  - SW Comprehensive Plan - \$80,000
  - DT Project - \$50,000



# CAPITAL IMPROVEMENTS 2019 – 2024

## Information from the Budget Hearing Presentations

### 2019 Capital Facilities Plan

#### GENERAL FUND CAPITAL PROJECTS

- Police Facility – Completion expected Feb 2019 – Still need to move – Outfit Facility \$1-2,000,000 – Fund 315 – Bond
- City Hall – Sidewalk & Parking Lot upgrades still need to be completed \$75,000 – Fund 116 REET
- Library – Door Dams – Check Valve \$ 8,000 – Fund 116 REET
- Community Building & City Hall - Council Mayor Priority Not funded for 2019

#### GENERAL FUND EQUIPMENT NEEDS

- Police Computers – New Server & Upgrade Computers - \$20,000
- Police Furnishings – New Station - \$10,000 – Will be looking at State surplus and other sites.
- Finance Department – Computers - \$2500
- Building Department – New Vehicle - \$30,000
- Library – New Copier/Printer - \$2500
- Website Update – \$20,000 includes annual maintenance fee & hosting (\$4000). Cost will be divided between departments:

Finance – \$7400

Tourism - \$6300

Water/Sewer - \$6300

Annual Maintenance Cost for future years to each Dept. \$1334



### 2019 Capital Facilities Plan – Continued

#### PARKS

- Maruhn Monument and Park development – Promised by the Council - \$30,000
- Dog Run Park – if funds are raised - \$25,000
- Toteff Park – Playground Equipment – Fundraising in Progress - \$30,000



#### STORMWATER

- Stormwater Utility Plan – Nearing completion – Next Step – Formation of Utility and Establish fees
- Plan will be presented to the Council once the draft is finalized. The Council will hold a public hearing and take comments on the plan and proposed formation of a Stormwater Utility. The public hearing should be held no later than November 2018 so that the fees can be set and included in the 2019 budget. The City will need to establish fees to fund the utility which will be used to make improvement to the old stormwater system to address issues within the system.



# 2019 Capital Facilities Plan - Continued

## STREETS

- Meeker Drive Stabilization Study – Engineers are still monitoring \$50,000 – Fund 102
- Elm Street Overlay – Applied for TIB funding - Determination in November \$216,000 – Fund 102
- W. Frontage Overlay- Applied for TIB funding – Determination in November \$461,000 – Fund 102
- Street Lights at Elm Street Underpass - \$30,000 – Not funded
- Pave Birch to Military – TBD project \$75,000 – Fund 310
- Miscellaneous Sidewalks - \$10,000



# 2019 Capital Facilities Plan – Continued

## SEWER PROJECTS – Funding - Sewer Connection fees and a portion of the rate increases implemented over last four years

### 2019 PROJECTS

- Sewer- Wastewater System Plan – Nearing completion – Will drive future sewer projects
- Upgrades at the Sewer Plant – Recommended by completed Sewer Plan \$173,000 Fund 415
- Meeker Drive Pump Station Improvements – Design – \$150,000 Fund 415 (in conjunction with Port Improvements-Spencer Creek BP)
- Replace Sewer Lines – I&I \$ 15,000 Fund 413

### FUTURE YEAR NEEDS

- Wastewater Plant Updates - \$672,700
- Lift Station Upgrades - \$ 1,861,000
- Rehab Old Town Sewer Lines - \$2,500,000
- New Sewer Lines - \$5,033,000
- CTE – Storm – Sanitary Separation - \$1,000,000
- Expand & Upgrade the Wastewater Plant - ?

**TOTAL PROJECTED COSTS TO MAINTAIN SYSTEM**  
**\$11,066,700**

# 2019 Capital Facilities Plan – Continued

## WATER PROJECTS – Funding - Water Connection fees and a portion of the rate increases implemented over last four years

### 2019 PROJECTS

- Robb Road Waterline – Tidewater Phase 3 – Litigation – Put to Bid & Construction \$340,000 Fund 420
- Old Pacific Highway Waterline Replacement– Design is being completed-2019 Construction \$250,000 Fund 408
- Cloverdale Pump Station Upgrade – Design is being completed-2019 Construction \$500,000 Fund 408
- Green Mountain Road Reservoir Design – Dept of Health recommendations \$350,000 Fund 408
- Video Inspections of Reservoirs – Required Maintenance \$ 25,000 Fund 401
- New Service Truck \$ 40,000 Fund 410

### FUTURE YEAR NEEDS

- New Reservoirs - \$1,570,000
- Replace Old Waterlines - \$6,185,000
- Reservoir - Pump Station Upgrades - \$1,650,000
- Water Plant – Additional Filter - \$1,000,000
- Equipment Replacement - \$180,000

### TOTAL PROJECTED COSTS TO MAINTAIN SYSTEM

**\$10,585,000**



**ORDINANCE NO. 1412**

**AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2019 IN THE AMOUNT OF \$12,284,659.00 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2019 THROUGH 2024.**

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 2019 and the Capital Facilities Plan for years 2019 through 2024 (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 Budget, total expenditures in the amount of \$12,284,659.00 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 6th day of December, 2018.

**CITY OF KALAMA**

**ATTEST:**

**Mayor Mike Reuter**

**Coni McMaster, Clerk/Treasurer**

Published: 12-9-2018

Effective: 12-14-2018

**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) .....	\$1,187,060.00
001	General Fund-Police Budget .....	\$992,584.00
101	Street Fund .....	\$173,250.00
102	Street Improvement Fund .....	\$491,000.00
103	Sidewalk Fund .....	\$24,000.00
104	Criminal Justice .....	\$63,400.00
105	Special Revenue - Tourism .....	\$18,500.00
106	Community Building Reserve .....	0.00
107	Wage & Benefit Reserve Fund .....	\$7,000.00
108	Park Development Fund.....	\$34,000.00
109	Affordable Housing Development.....	\$0.00
110	Library Fund.....	\$72,800.00
113	Community Building.....	\$29,700.00
115	General Fund Designated Reserves .....	\$235,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax) .....	\$129,500.00
117	Police Vehicle Reserve .....	\$0.00
135	General Fund Reserves .....	\$0.00
210	USDA Loan – City Hall .....	\$46,500.00
215	GO Bond Debt Service .....	\$146,530.00
310	Transportation Benefit District .....	\$85,000.00
315	General Fund Capital Facility Fund .....	\$1,203,500.00
320	Capital Fund – City Hall – Library.....	\$2,200.00
401	Water/Sewer Fund.....	\$3,931,650.00
402	Garbage/Solid Waste .....	\$442,000.00
403	Stormwater Utility Fund .....	\$203,185.00
408	Water System Improvements .....	\$1,556,800.00
410	Water Equipment Reserve .....	\$40,000.00
412	Loan/Bond Reserve Fund.....	\$0.00
413	I & I Rehabilitation .....	\$215,000.00
415	Sewer/Water Capital Improvement Reserve .....	\$618,500.00
420	Water Improvement Reserve.....	\$336,000.00
	<b>TOTAL .....</b>	<b>\$12,284,659.00</b>

**EXHIBIT B  
CITY OF KALAMA  
SALARY SCHEDULE – 2019**

These salary and hourly amounts include a cost-of-living (COLA) raise of 3.3% for all non-bargaining employees and as well as merit or step raises in Public Works, Finance, Police and Administration. Contracts for both bargaining units expired in 2018. Teamsters new contract includes contract raises of 4% for July 1, 2019. Police Guild contract has not yet been settled so estimates are included below. Salaries include amounts for education and longevity.

<u>CLASSIFICATION</u> POSITION	ANNUAL SALARY /HOURLY RATES
<u>Elected Officials</u>	
Mayor	\$ 8,400.00
Councilmember (5)	2,400.00 each
<u>Department Heads</u>	
City Administrator	\$101,633.59
Clerk/Treasurer	94,999.86
Police Chief	92,881.63
Director of Public Works	93,338.71
<u>Public Works Dept.</u>	
Wastewater Treatment Plant Operator	\$70,870.11
Field Supervisor	70,684.43
Assistant Wastewater Treatment Plant Operator	64,133.89
Public Works Technician L3	56,662.00
Public Works Technician L2	56,662.00
	55,039.27
	54,482.69
Grounds Keeper Full Time in 2019	35,006.40
Summer Help	12.00hr
<u>City Hall/Finance Dept</u>	
Deputy Clerk/Building Planning	\$ 64,317.21
Utility Clerk	52,795.99
Finance Accounting Clerk	45,521.42
Community Building Caretaker/Custodian - PT	14.00hr
Building Janitorial – PT	14.00hr
<u>Library</u>	
PT Librarian	\$ 17.60hr
PT Library Aides	12.50hr
<u>Police Department</u>	
Police Sergeant	\$ 84,688.28
Police Officer - Class 1	73,880.59
Police Officer – Class 4	60,785.92
Police Officer – Class 5	59,381.04
Police Officer – Probation	58,781.04
Police Clerk - Full Time	54,786.72

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



**CAPITAL FACILITIES PROJECTS 2019 to 2024**  
**CITY HALL, POLICE, LIBRARY, COMMUNITY BUILDING**

City Facilities

SUBMITTED BY **CLERK/TREASURER CONI MCMASTER**

**PRIORITY H - M- L**

**PROPOSED YEAR OF EXPENDITURE**

<b>FUNDED PROJECTS</b>		<b>FUNDING SOURCE</b>	<b>BENEFIT/ NEED</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>APPROVED WITH FUNDING AVAILABLE</b>									
1	City Hall Parking Lot - Sidewalk	H Fund 116		\$75,000					
2									
3	Library Building Sewer Check Valve - Door Dams	H Fund 116	Protection/Mitigation	\$8,000					
4									
5	New Police Facility - continues into 2019	H Fund 315 - Bond		\$1,500,000					
6									

<b>UNFUNDED PROJECTS</b>		<b>FUNDING SOURCE</b>	<b>BENEFIT/ NEED</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>NOT APPROVED - NO FUNDING SOURCE</b>									
	Welcome City Sign Upgrade	M			\$15,000				
	City Hall Window Replacement				\$60,000				
	City Hall Planning Level Survey			\$100,000					
	City Hall - Library Roof Maintenance				\$5,000		\$5,000		\$5,000
	Comm. Building New Gutters	H Unknown	Preserve Bldg	\$13,000					
	Comm. Building Repair Chimneys	H Unknown	Safety/Preserve bldg	\$5,000					
	Comm. Building Refinish Ballroom Floor	M Unknown	Preserve Bldg	\$10,500					
	Comm. Building Insulate the Basement Ceiling/Building Floor	H Unknown	Cost./Heat Savings	\$10,000					
	Comm Building Replace decking and Posts at Elm Entrance	H Unknown	Safety/Appear	\$5,000					
	Comm. Building Replace Siding - East Side	H Unknown	Security	\$35,000					
	Comm. Building Repair/Replace Retaining Wall along Elm Street	L Reserves/Donations	Appearance		\$150,000				
	Comm Building Replace East, West & South Side Windows	M Unknown	Effic/Appear		\$20,000				
	Comm. Building Vinyl in Bathrooms and Kitchens	M Unknown	Efficiency			\$4,000			
	Comm. Building Insulate the West Ballroom Walls and Ceiling	H Unknown	Safety/Appear			\$35,000			

**GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE 2019 to 2024**  
**EQUIPMENT REPLACEMENT SCHEDULE**

SUBMITTED BY **CLERK/TREASURER CONI MCMASTER**

**PRIORITY H - M- L**

**PROPOSED YEAR OF EXPENDITURE**

	FUNDING SOURCE	BENEFIT/ NEED	PROPOSED YEAR OF EXPENDITURE						
			2019	2020	2021	2022	2023	2024	
1   Police Vehicles	001-117			\$46,000	\$46,000	\$48,000	\$48,000	\$48,000	\$48,000
2   Police Equipment - Computers	001		\$20,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$15,000
3   Police Furnishings	001		\$10,000	\$5,000	\$5,000				
4   Finance Computers - Printers	001		\$2,500	3500	3500	2500	3500	3500	15000
5   Administrative Vehicles	Building -2019		\$30,000		\$10,000				
6   Kalama City Webpage (001-105-401)	Split 3 Dept.		\$20,000						
7   Library Computers - Public Computer	110			\$2,500		\$2,500		\$2,500	
8   Library Computers - Staff Computers - Printers/Copier	110		\$2,500		\$2,500		\$2,500		
9									
10									
Lease - Program/Deferred Payments -									
Police Tasers - 2018	Equip Maint		\$1,400.00	\$1,400.00					
Police Vehicle - 2018 - Deferred Payments			\$14,000.00	\$14,000.00					
Police Vehicle - 2017 - Interfund Loan			\$8,300.00	\$8,300.00					
Police Bullet Proof Vests - 5 Year Replacement				1000	4000				
City Hall Copier - 2016	Lease		\$1,500.00	\$1,500.00	Renew				
Finance Software - 2017	5-year Pmt Plan		\$6,100.00	\$6,100.00	\$6,100.00				



**CAPITAL FACILITIES PROJECTS 2019 to 2024  
STREET DEPARTMENT**

SUBMITTED BY Kelly Rasmussen, Superintendent of Public Works

**PRIORITY H - M - L**

**PROPOSED YEAR OF EXPENDITURE**

		FUNDING SOURCE		BENEFIT/ NEED	2019	2020	2021	2022	2023	2024
		FUNDING SOURCE	BENEFIT/ NEED		2019	2020	2021	2022	2023	2024
<b>FUNDED PROJECTS</b>										
APPROVED WITH FUNDING AVAILABLE										
1	Meeker Drive Stabilization Project	Grant/Reserve	Maintenance		\$30,000					
2	Elm Street Grind-Overlay - Frontage to 4th	TIB/Reserve	Maintenance	H	\$461,000					
3	China Garden - Grind/Dig Out/Overlay 10th to Gwynne Rd	Grant/Reserve	Maintenance	H		\$300,000				
4	China Garden - Grind/Dig Out/Overlay Gwynne Rd to CL	Grant/Reserve	Maintenance	H			\$300,000			
5	Street Light Underpass @Elm St.	Gift/Reserves	Safety	H		\$30,000				
6	S6th Pave Birch to Military/ China Garden - Fema	TBD	Maintenance	M	\$85,000					
7	Sidewalk Repairs & Maintenance	103 - Sidewalk	Maintenance	M	\$10,000					
8	Meeker - N. First Street Sidewalk	103 - Sidewalk	Maintenance	H	\$14,000					
<b>UNFUNDED PROJECTS</b>										
NOT APPROVED - NO FUNDING SOURCE										
1	W. Frontage - Kingwood to Oak Overlay	TIB/Reserve	Maintenance	H	\$216,000					
2	Planning Study E. Frontage Elm to Geranium	Grant/Reserve	Economic Dev	M	\$100,000					
3	Pave Sidewalk 10th from China Garden	Grant/Reserve	Maintenance	H		\$300,000				
4	Cedar Street Overlay	TBD	Maintenance	H		\$60,000				
5	First Street Chipseal/Fog Seal Elm to Kingwood	Grant/Reserve	Maintenance	M			\$80,000			
6	Oak Street grind pave - Ramp to Hendrickson	Grant/Reserve	Maintenance	M		\$100,000				
7	Birch Street Grind & Overlay	Grant/Reserve	Maintenance	H		\$120,000				
8	Reconstruct Second Street Fir to Elm St -	Grant/Reserve	Maintenance	H			\$300,000			\$150,000
9	Guard Rail - 2nd -Spencer Creek	Grant/Reserve	Safety/Maint	H			\$50,000			
10	Guard Rail - China Garden Road or Various Locations	Grant/Reserve	Safety/Maint	H			\$50,000			
11	Pave Nectarine Street - Grind & Overlay	Unknown	Maintenance	M				\$50,000		
12	Guard Rail - Cloverdale -Old Pacific Hwy S	Grant/Reserve	Safety/Maint	M				\$50,000		
13	Rehab Meeker Drive Nectarine to Old City Limits-Construction	STP/Reserves	Maintenance	H				\$901,900		
14	Install Culverts and Rock Ditch Along Taylor Road	Unknown	Safety/Maint	M				\$50,000		
15	Chipseal - Various Streets	Unknown	Maintenance	M			\$37,500	\$37,500	\$37,500	\$37,500
16	Overlay - Various Streets	Unknown	Safety/Maint	H			\$40,500	\$60,000	\$60,000	\$60,000



**CAPITAL FACILITIES PROJECTS 2019 to 2024**  
**WATER DEPARTMENT**

**SUBMITTED BY** Kelly Rasmussen, Superintendent of Public Works

**PROPOSED YEAR OF EXPENDITURE**

**PRIORITY H - M - L**

<b>FUNDED PROJECTS</b>		<b>FUNDING SOURCE</b>		<b>BENEFIT/</b>		<b>PROPOSED YEAR OF EXPENDITURE</b>					
<b>APPROVED WITH FUNDING AVAILABLE</b>		<b>FUNDING SOURCE</b>	<b>BENEFIT/</b>	<b>NEED</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
1	Lower Green Mtn Reservoir w/Booster Station	H	408 Reserves	Upgrade	\$350,000	\$ 650,000					
2	Replace Lower Cloverdale Pump Station Const.	H	408 Reserves	Maintenance	\$250,000						
3	Replace Old Pacific WL Vincent to Rebel - Construction	M	408 Reserves	Upgrade	\$736,000						
4	New Service Truck	M	410 Reserves	Maintenance	\$40,000						
5	Clean Video Inspection Reservoir	H	401 Operations	Maintenance	\$25,000						
6	Rainbow Park/ Modrow Rd move service connections	H	401 Operations	Upgrade	\$65,000						
7	Purchase Property for 1MG Reservoir	M	408 Reserves	Growth		\$70,000					
8	Complete Robb Road Waterline Extension - Tidewater Phase	H	420 Reserves		\$330,000						
9											
10											

<b>UNFUNDED PROJECTS</b>		<b>FUNDING SOURCE</b>		<b>BENEFIT/</b>		<b>PROPOSED YEAR OF EXPENDITURE</b>					
<b>NOT APPROVED -NO FUNDING SOURCE</b>		<b>FUNDING SOURCE</b>	<b>BENEFIT/</b>	<b>NEED</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
1	Replace Central Port Waterline (Oak St to Wilson Dr)	H	Unknown	Reliability			\$300,000				
2	N. Third Water Line - Fir to Holly	M	Unknown	Reliability			\$50,000				
3	Replace Ivy Street Waterline	M	Unknown	Reliability			\$60,000				
4	Purchase New Service Vehicle	M	Unknown	Reliability			\$60,000				
5	Replace Old Pacific Hwy S. Waterline (Stone Forest to (Rebel) Todd Rd	M	Unknown	Reliability			\$65,000				
6	Water Line Replacements - Date Street	M	Unknown	Maintenance				\$500,000			
7	Replace Cloverdale Waterlines (Sauer Rd. to Todd Rd)	M	Unknown	Reliability					\$1,000,000	\$1,000,000	
8	Install Additional Filter at Water Treatment Plant	H	Unknown	Expansion					\$500,000	\$2,000,000	
9	Replace Simmons Road Reservoir w/Pump Station & Waterlin	L	Unknown	Reliability							
10	Replace Hendrickson Drive Waterline	H	Unknown	Econ Dev						\$1,500,000	
11	Replace Jaeger Road Waterline	M	Unknown	Reliability						\$250,000	
12	Replace East Frontage Road Waterline	M	Unknown	Reliability						\$60,000	
13	Replace Waterlines in Modrow Road/Westview Area	M	Unknown	Reliability						\$600,000	
14	Purchase New Trackhoe w/ Trailer	M	Unknown	Reliability						\$120,000	
15	Build 1MG Reservoir in Port Zone	M	Unknown	Fire Flow				\$1,500,000			

## 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, and purchase equipment. The loans have come from various sources including the United States Department of Agriculture-Farm Home Administration (USDA-Rural Development), Public Works Trust Fund (PWTF), Washington State Department of Ecology-State Revolving Fund (DOE/SRF), and from reserve funds of the City. Balances as of January 1, 2019 are shown on the spreadsheet on the next page.

### 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 0.5% interest. Original Loan - \$4,132,992.75

**2. 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

**3. 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%. **PAID OFF IN 2018**

**4. USDA-RD** - This loan is for the purchase of the Heritage Bank building which has become the new City Hall Finance Offices allowing the current City Library to expand into the space previously occupied by the Finance Department. 20-year loan at 4% interest. Original Loan \$350,000

**5. LGTO BOND – Police/Public Safety Facility** – This is the Bond for the construction of the Kalama Police Facility in the amount of \$2,950,000.00. The interest rate is 3.0% with the first payment due in 2019.

**6. Columbia Security Service** – This is a private contract for the purchase of a 2013 Police Interceptor in the amount of \$28,000. The vehicle was purchased in 2018 with payments deferred to 2019. The loan is to be paid in 2 years and has a 0% interest rate.

### City Interfund Loans

In 2017 the City repaid the interfund loan from 2016 in full and authorized a loan from the Sewer Improvement Reserve Fund to the General Fund for the purchase of a new Police Car in the amount of \$41,660.28 to be repaid at 1% interest.

LOAN/YEAR & PROJECT/FUND #/INTEREST RATE	ORIGINAL LOAN AMT	BALANCE 1/1/2019	PAYMENTS 2019	2020	2021	2022	2023	2024-2045	FINAL YEAR
<b>COLOR KEY- WATER SEWER STREETS GENERAL FUND POLICE</b>									
<b>CAPITAL IMPROVEMENT LOANS</b>									
PWTF/2001 H2O TREATMENT PLT CONST. (.5%)	\$4,132,992.75	\$652,577.80	\$220,788.82	\$219,701.19	\$218,613.57				2021
<b>TOTAL WATER SYSTEM LOANS</b>	<b>\$4,132,992.75</b>	<b>\$652,577.80</b>	<b>\$220,788.82</b>	<b>\$219,701.19</b>	<b>\$218,613.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
DOE-SRF/WWTP CONSTRUCTION LOAN - 0%	\$5,762,166.92	\$2,659,461.65	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$1,181,982.96	2027
<b>TOTAL SEWER SYSTEM LOANS</b>	<b>\$5,762,166.92</b>	<b>\$2,659,461.65</b>	<b>\$295,495.74</b>	<b>\$295,495.74</b>	<b>\$295,495.74</b>	<b>\$295,495.74</b>	<b>\$295,495.74</b>	<b>\$1,181,982.96</b>	
<b>COWLITZ COUNTY - DOWNTOWN STREET IMPRVMT 1%</b>	\$100,000.00	\$0.00	Paid off in 2018						2022
Heritage Bank Building - USDA RD Loan (4%)	\$350,000.00	\$227,833.85	\$22,328.00	\$22,328.00	\$22,328.00	\$22,328.00	\$22,328.00	\$200,952.00	2045
LGTO - BOND - POLICE/PUBLIC SAFETY FACILITY (3%)-2024 rate varies 30% 2019-2024 4% 2025-2038 3.5% 2039 -2043	\$2,950,000.00	\$2,950,000.00	\$146,527.43	\$110,125.00	\$195,125.00	\$192,575.00	\$195,025.00	\$3,875,300.00	2043
<b>TOTAL GENERAL FUND LOANS</b>	<b>\$3,400,000.00</b>	<b>\$3,177,833.85</b>	<b>\$168,855.43</b>	<b>\$132,453.00</b>	<b>\$217,453.00</b>	<b>\$214,903.00</b>	<b>\$217,353.00</b>	<b>\$4,076,252.00</b>	
<b>TOTAL CAPITAL IMPROVEMENT LOANS</b>	<b>\$13,295,159.67</b>	<b>\$6,489,873.30</b>	<b>\$685,139.99</b>	<b>\$647,649.93</b>	<b>\$731,562.31</b>	<b>\$510,398.74</b>	<b>\$512,848.74</b>	<b>\$5,258,234.96</b>	<b>\$ 8,345,834.67</b>
<b>VEHICLE/EQUIPMENT LOANS/LEASES</b>									
<b>POLICE 2013 INTERCEPTER - 0% INTEREST</b>	<b>\$28,000.00</b>	<b>\$28,000.00</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>					
<b>CITY INTERFUND LOANS</b>									
<b>GENERAL FUND - Police Vehicle Loan 2017</b>	<b>\$41,660.28</b>	<b>\$33,831.51</b>	<b>\$8,400.00</b>	<b>\$8,400.00</b>	<b>\$17,817.45</b>				2021
<b>TOTALS</b>	<b>\$13,364,819.95</b>	<b>\$6,551,704.81</b>	<b>\$707,539.99</b>	<b>\$670,049.93</b>	<b>\$749,379.76</b>	<b>\$510,398.74</b>	<b>\$512,848.74</b>	<b>\$5,258,234.96</b>	



**2019**

**LINE ITEM BUDGET**

**REVENUE**

**&**

**EXPENDITURES**

# 2019 Budget

December 31, 2018 - Final

Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 001 - GENERAL OPERATIONS</b>						
001-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$128,040.33	\$132,949.07	\$150,000.00	\$104,798.85	\$200,000.00
	<b>001-000-000-308 Total</b>	<b>\$128,040.33</b>	<b>\$132,949.07</b>	<b>\$150,000.00</b>	<b>\$104,798.85</b>	<b>\$200,000.00</b>
001-000-000-311-10-00-00	General Fund Property Taxes	\$425,606.22	\$415,906.22	\$470,000.00	\$468,475.31	\$485,000.00
	<b>001-000-000-311 Total</b>	<b>\$425,606.22</b>	<b>\$415,906.22</b>	<b>\$470,000.00</b>	<b>\$468,475.31</b>	<b>\$485,000.00</b>
001-000-000-313-11-00-00	Local Retail Sales Tax	\$397,361.75	\$472,267.14	\$601,000.00	\$595,162.51	\$500,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	\$39,387.72	\$42,348.51	\$41,000.00	\$47,242.58	\$45,000.00
	<b>001-000-000-313 Total</b>	<b>\$436,749.47</b>	<b>\$514,615.65</b>	<b>\$642,000.00</b>	<b>\$642,405.09</b>	<b>\$545,000.00</b>
001-000-000-316-41-00-00	Cowlitz PUD Utility Tax	\$125,155.75	\$121,107.07	\$150,000.00	\$144,158.52	\$175,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	\$10,553.16	\$11,779.24	\$18,000.00	\$12,480.98	\$19,000.00
001-000-000-316-46-00-00	Cable - Cascade Networks	\$289.44	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-316-47-00-01	Kalama Telephone Utility Taxes	\$11,563.45	\$11,491.76	\$14,800.00	\$10,945.17	\$14,000.00
001-000-000-316-47-00-02	Telephone Utility Taxes-Other Companies	\$28,843.84	\$28,210.48	\$37,000.00	\$29,964.97	\$37,000.00
001-000-000-316-48-00-00	Water Utility Taxes	\$81,952.56	\$84,458.41	\$100,000.00	\$94,579.89	\$99,825.00
001-000-000-316-49-00-00	Sewer Utility Taxes	\$64,317.25	\$70,539.84	\$90,000.00	\$85,977.32	\$93,500.00
001-000-000-316-81-00-00	Gambling Excise Taxes	\$12,950.28	\$10,897.60	\$15,000.00	\$14,142.73	\$16,000.00
	<b>001-000-000-316 Total</b>	<b>\$335,625.73</b>	<b>\$338,484.40</b>	<b>\$425,300.00</b>	<b>\$392,249.58</b>	<b>\$454,825.00</b>
001-000-000-317-20-00-00	Leasehold Excise Taxes	\$26,754.47	\$29,423.73	\$25,000.00	\$40,900.46	\$45,000.00
	<b>001-000-000-317 Total</b>	<b>\$26,754.47</b>	<b>\$29,423.73</b>	<b>\$25,000.00</b>	<b>\$40,900.46</b>	<b>\$45,000.00</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	\$0.00	\$240.00	\$240.00	\$240.00	\$240.00
001-000-000-321-70-02-00	Amusement Machine Licenses	\$300.00	\$90.00	\$120.00	\$30.00	\$120.00
001-000-000-321-91-00-00	Cable Franchise Tax - Comcast	\$18,999.05	\$28,376.22	\$36,000.00	\$27,525.16	\$35,000.00
001-000-000-321-99-00-00	Other Business Licenses	\$29,165.00	\$32,127.95	\$32,000.00	\$33,132.95	\$32,000.00
	<b>001-000-000-321 Total</b>	<b>\$48,564.05</b>	<b>\$60,934.17</b>	<b>\$68,560.00</b>	<b>\$60,928.11</b>	<b>\$67,560.00</b>
001-000-000-322-10-00-00	Building Permits	\$57,675.50	\$161,146.49	\$110,000.00	\$117,240.13	\$60,000.00
001-000-000-322-10-01-00	Critical Areas Permit	\$400.00	\$400.00	\$500.00	\$400.00	\$500.00
001-000-000-322-10-02-00	Plumbing/Mechanical-Other Bldg Permits	\$5,348.54	\$12,267.30	\$11,000.00	\$9,576.11	\$5,000.00
001-000-000-322-30-00-00	Animal Licenses	\$3,600.00	\$3,390.00	\$3,500.00	\$3,196.50	\$3,500.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	\$1,047.50	\$823.00	\$2,500.00	\$1,246.00	\$2,000.00
	<b>001-000-000-322 Total</b>	<b>\$68,071.54</b>	<b>\$178,026.79</b>	<b>\$127,500.00</b>	<b>\$131,658.74</b>	<b>\$71,000.00</b>
001-000-000-331-12-03-00	FEMA - Disaster Assistance	\$4,117.73	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-331-16-60-00	Federal Grant - DOJ - BulletProof Vest	\$0.00	\$0.00	\$350.00	\$0.00	\$700.00
	<b>001-000-000-331 Total</b>	<b>\$4,117.73</b>	<b>\$0.00</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>\$700.00</b>
001-000-000-334-00-30-07	WA Sec of ST - Archives	\$0.00	\$0.00	\$5,700.00	\$5,625.00	\$0.00
001-000-000-334-01-20-00	WASPC Grant Funds	\$1,606.60	\$2,424.77	\$3,454.00	\$2,953.17	\$3,000.00
001-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$686.29	\$0.00	\$0.00	\$661.86	\$0.00
001-000-000-334-03-51-00	Traffic Safety Comm - Grant	\$1,282.50	\$757.80	\$0.00	\$0.00	\$2,000.00
001-000-000-334-04-20-10	Dept of Commerce - Economic Dev	\$0.00	\$50,000.00	\$3,000.00	\$850.07	\$0.00
001-000-000-334-04-20-30	Department of Commerce - GMA-CAPO	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00
	<b>001-000-000-334 Total</b>	<b>\$3,575.39</b>	<b>\$55,682.57</b>	<b>\$12,154.00</b>	<b>\$10,090.10</b>	<b>\$5,000.00</b>
001-000-000-335-00-91-00	PUD Privilege Tax	\$18,746.60	\$20,232.57	\$20,500.00	\$22,214.28	\$23,000.00
	<b>001-000-000-335 Total</b>	<b>\$18,746.60</b>	<b>\$20,232.57</b>	<b>\$20,500.00</b>	<b>\$22,214.28</b>	<b>\$23,000.00</b>
001-000-000-336-00-98-00	City Assistance	\$470.23	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$0.00	\$610.61	\$3,920.00	\$4,012.50	\$3,250.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$11,664.14	\$12,243.14	\$12,890.00	\$13,248.92	\$14,150.00
001-000-000-336-06-95-00	Liquor Board Profits	\$21,535.70	\$21,444.87	\$21,720.00	\$21,715.33	\$22,440.00
	<b>001-000-000-336 Total</b>	<b>\$33,670.07</b>	<b>\$34,298.62</b>	<b>\$38,530.00</b>	<b>\$38,976.75</b>	<b>\$39,840.00</b>
001-000-000-337-00-11-00	Housing Authority (pilot)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-337-40-00-01	Timber Harvest Taxes	\$377.51	\$487.47	\$500.00	\$763.82	\$500.00
	<b>001-000-000-337 Total</b>	<b>\$377.51</b>	<b>\$487.47</b>	<b>\$500.00</b>	<b>\$763.82</b>	<b>\$500.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
001-000-000-341-28-00-00	Other Court Revenues	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-341-33-00-00	District/Municipal Court - Administrative Fees	\$294.74	\$0.00	\$300.00	\$0.00	\$200.00
001-000-000-341-33-02-00	Court Administration Fees - Other	\$497.63	\$646.36	\$500.00	\$0.00	\$500.00
001-000-000-341-43-00-01	Water Service Fee	\$84,500.00	\$84,500.00	\$84,500.00	\$623.90	\$89,000.00
001-000-000-341-43-00-02	Sewer Service Fee	\$71,500.00	\$71,500.00	\$71,500.00	\$84,500.00	\$74,000.00
001-000-000-341-43-00-03	Street Service Fee	\$5,000.00	\$5,000.00	\$5,000.00	\$71,500.00	\$7,000.00
001-000-000-341-43-00-04	Garbage Service Fee	\$21,000.00	\$19,250.00	\$23,000.00	\$5,000.00	\$25,000.00
001-000-000-341-62-00-00	Printing - Duplicating Court Fees	\$43.42	\$0.00	\$0.00	\$23,000.00	\$100.00
001-000-000-341-70-00-00	Sales of Merchandise	\$366.04	\$0.00	\$200.00	\$0.00	\$100.00
001-000-000-341-81-00-00	Printing & Duplicating	\$97.50	\$176.57	\$200.00	\$116.65	\$200.00
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>001-000-000-341 Total</b>	<b>\$183,299.33</b>	<b>\$181,072.93</b>	<b>\$185,400.00</b>	<b>\$184,740.55</b>	<b>\$196,300.00</b>
001-000-000-342-10-00-00	Law Enforcement Service	\$715.90	\$516.62	\$700.00	\$784.90	\$700.00
001-000-000-342-38-00-00	Housing/monitoring Prisoners	\$250.00	\$150.00	\$500.00	\$50.00	\$300.00
001-000-000-342-40-00-00	Protective Inspection Fees	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
001-000-000-342-50-00-00	Emergency Service Fees	\$82.74	\$5.51	\$100.00	\$0.00	\$100.00
	<b>001-000-000-342 Total</b>	<b>\$1,048.64</b>	<b>\$672.13</b>	<b>\$11,300.00</b>	<b>\$834.90</b>	<b>\$11,100.00</b>
001-000-000-345-23-00-00	Animal Control Fees	\$0.00	\$0.00	\$300.00	\$20.00	\$300.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	\$7,275.00	\$8,250.00	\$15,000.00	\$11,125.00	\$10,000.00
001-000-000-345-83-00-00	Plan Check Fees	\$56,130.42	\$80,935.72	\$65,000.00	\$69,041.19	\$55,000.00
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	\$23,230.42	\$12,218.39	\$75,000.00	\$121,624.87	\$40,000.00
001-000-000-345-89-01-00	Critical Areas Review Fee	\$215.00	\$250.00	\$500.00	\$200.00	\$500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	\$0.00	\$0.00	\$500.00	\$0.00	\$2,000.00
001-000-000-345-89-03-00	Shoreline Permits	\$0.00	\$0.00	\$1,500.00	\$4,500.00	\$3,000.00
	<b>001-000-000-345 Total</b>	<b>\$86,850.84</b>	<b>\$101,654.11</b>	<b>\$157,800.00</b>	<b>\$206,511.06</b>	<b>\$110,800.00</b>
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	\$49.11	\$270.16	\$300.00	\$245.60	\$300.00
	<b>001-000-000-352 Total</b>	<b>\$49.11</b>	<b>\$270.16</b>	<b>\$300.00</b>	<b>\$245.60</b>	<b>\$300.00</b>
001-000-000-353-10-00-00	Traffic Fines	\$10,878.14	\$17,968.32	\$15,000.00	\$16,514.38	\$16,500.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	\$441.89	\$188.01	\$500.00	\$285.68	\$500.00
	<b>001-000-000-353 Total</b>	<b>\$11,320.03</b>	<b>\$18,156.33</b>	<b>\$15,500.00</b>	<b>\$16,800.06</b>	<b>\$17,000.00</b>
001-000-000-354-00-00-00	Parking Fines	\$639.01	\$164.00	\$500.00	\$58.00	\$300.00
	<b>001-000-000-354 Total</b>	<b>\$639.01</b>	<b>\$164.00</b>	<b>\$500.00</b>	<b>\$58.00</b>	<b>\$300.00</b>
001-000-000-355-20-00-00	Dui Fines	\$4,471.73	\$2,582.72	\$5,000.00	\$3,058.72	\$2,500.00
001-000-000-355-80-00-00	Other Traffic Fines	\$1,716.92	\$1,830.12	\$3,000.00	\$1,728.52	\$3,000.00
	<b>001-000-000-355 Total</b>	<b>\$6,188.65</b>	<b>\$4,412.84</b>	<b>\$8,000.00</b>	<b>\$4,787.24</b>	<b>\$5,500.00</b>
001-000-000-356-90-00-00	Non-Traffic Fines	\$481.85	\$398.40	\$1,000.00	\$297.53	\$700.00
	<b>001-000-000-356 Total</b>	<b>\$481.85</b>	<b>\$398.40</b>	<b>\$1,000.00</b>	<b>\$297.53</b>	<b>\$700.00</b>
001-000-000-357-33-00-00	Public Defense Costs	\$2,168.97	\$1,165.25	\$2,500.00	\$1,505.41	\$2,500.00
001-000-000-357-37-00-00	District/Municipal Court Cost Recoupments	\$1,791.97	\$1,356.85	\$2,000.00	\$1,756.24	\$2,000.00
	<b>001-000-000-357 Total</b>	<b>\$3,960.94</b>	<b>\$2,522.10</b>	<b>\$4,500.00</b>	<b>\$3,261.65</b>	<b>\$4,500.00</b>
001-000-000-361-11-00-00	Interest ON Investments	\$1,261.96	\$1,613.25	\$1,500.00	\$2,088.40	\$1,000.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	\$247.76	\$429.31	\$500.00	\$907.25	\$600.00
001-000-000-361-40-01-00	Interest From Municipal Court	\$2,348.07	\$2,454.00	\$2,500.00	\$1,967.25	\$2,000.00
	<b>001-000-000-361 Total</b>	<b>\$3,857.79</b>	<b>\$4,496.56</b>	<b>\$4,500.00</b>	<b>\$4,962.90</b>	<b>\$3,600.00</b>
001-000-000-367-00-00-00	Private Contribution	\$0.00	\$0.00	\$0.00	\$65.00	\$0.00
001-000-000-367-00-46-00	AWC - Loss Control Grants	\$212.27	\$0.00	\$0.00	\$0.00	\$0.00
	<b>001-000-000-367 Total</b>	<b>\$212.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65.00</b>	<b>\$0.00</b>
001-000-000-369-91-00-00	Other Misc. Revenue	\$865.83	\$3,652.74	\$2,000.00	\$1,337.38	\$2,000.00
	<b>001-000-000-369 Total</b>	<b>\$865.83</b>	<b>\$3,652.74</b>	<b>\$2,000.00</b>	<b>\$1,337.38</b>	<b>\$2,000.00</b>
001-000-000-381-10-00-00	Interfund Loan From 415	\$0.00	\$41,660.28	\$0.00	\$0.00	\$0.00
001-000-000-381-10-00-01	Interfund Loan--#135	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>001-000-000-381 Total</b>	<b>\$25,000.00</b>	<b>\$41,660.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
001-000-000-389-10-41-00	Deposits - Sign Permits, Etc.	\$600.00	\$0.00	\$500.00	\$0.00	\$0.00
001-000-000-389-30-50-01	Building/energy Code Fee	\$346.50	\$489.50	\$300.00	\$735.50	\$1,000.00
001-000-000-389-30-50-02	State Remittances - Wsp	\$1,343.50	\$1,248.00	\$1,000.00	\$1,783.00	\$1,500.00
001-000-000-389-30-50-03	County Crime Victims-Municipal	\$531.40	\$462.74	\$600.00	\$452.00	\$600.00

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
001-000-000-389-30-50-40	State Remittances-Crime Vict	\$22,892.75	\$29,259.33	\$30,000.00	\$29,221.41	\$30,000.00
	<b>001-000-000-389 Total</b>	<b>\$25,714.15</b>	<b>\$31,459.57</b>	<b>\$32,400.00</b>	<b>\$32,191.91</b>	<b>\$33,100.00</b>
001-000-000-395-10-00-00	Sales of Fixed Assets	\$100.00	\$200.00	\$0.00	\$2,926.00	\$0.00
001-000-000-395-20-00-00	Ins. Premiums & Recoveries	\$1,486.26	\$5,334.56	\$0.00	\$0.00	\$0.00
	<b>001-000-000-395 Total</b>	<b>\$1,586.26</b>	<b>\$5,534.56</b>	<b>\$0.00</b>	<b>\$2,926.00</b>	<b>\$0.00</b>
001-000-000-397-00-00-00	Operating Transfers-IN	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00
	<b>001-000-000-397 Total</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$1,887,973.81</b>	<b>\$2,184,167.97</b>	<b>\$2,403,594.00</b>	<b>\$2,379,480.87</b>	<b>\$2,322,625.00</b>

**FUND 001 - GENERAL OPERATIONS**

001-000-000-511-30-44-00	Official Publication Service	\$4,327.78	\$3,881.91	\$4,500.00	\$5,532.99	\$5,500.00
001-000-000-511-60-10-00	Council Salaries	\$17,650.00	\$17,550.00	\$20,400.00	\$19,400.00	\$20,400.00
001-000-000-511-60-20-00	Council Benefits	\$2,335.95	\$2,399.69	\$3,000.00	\$1,548.84	\$2,000.00
001-000-000-511-60-41-00	Professional Services	\$0.00	\$312.00	\$100.00	\$0.00	\$100.00
001-000-000-511-60-42-00	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-511-60-43-00	Travel	\$882.64	\$816.86	\$4,000.00	\$2,431.39	\$4,000.00
001-000-000-511-60-49-00	Miscellaneous	\$305.21	\$2,550.35	\$500.00	\$117.82	\$500.00
	<b>001-000-000-511 Total</b>	<b>\$25,501.58</b>	<b>\$27,510.81</b>	<b>\$32,500.00</b>	<b>\$29,031.04</b>	<b>\$32,500.00</b>
001-000-000-512-50-41-00	Professional Services - Court	\$14,389.34	\$12,588.15	\$22,000.00	\$21,530.12	\$25,000.00
001-000-000-512-50-49-00	Wittness/Jury/Outside Services	\$644.75	\$438.90	\$1,000.00	\$669.08	\$1,000.00
	<b>001-000-000-512 Total</b>	<b>\$15,034.09</b>	<b>\$13,027.05</b>	<b>\$23,000.00</b>	<b>\$22,199.20</b>	<b>\$26,000.00</b>
001-000-000-513-10-10-00	Administration Salaries	\$26,490.95	\$27,834.92	\$29,000.00	\$22,345.02	\$32,000.00
001-000-000-513-10-20-00	Administration Benefits	\$9,929.51	\$10,774.78	\$12,500.00	\$8,683.47	\$12,700.00
001-000-000-513-10-32-00	Vehicle - Fuel	\$69.59	\$190.56	\$300.00	\$242.33	\$300.00
001-000-000-513-10-43-00	Travel & Training	\$835.37	\$2,014.79	\$2,000.00	\$2,998.11	\$5,000.00
001-000-000-513-10-48-00	Vehicle Repairs & Maintenance	\$281.60	\$299.84	\$500.00	\$0.00	\$500.00
001-000-000-513-10-49-00	Miscellaneous	\$1,369.63	\$249.33	\$1,000.00	\$233.56	\$1,000.00
	<b>001-000-000-513 Total</b>	<b>\$38,976.65</b>	<b>\$41,364.22</b>	<b>\$45,300.00</b>	<b>\$34,502.49</b>	<b>\$51,500.00</b>
001-000-000-514-23-10-00	Financial Salaries	\$193,186.41	\$174,452.38	\$183,000.00	\$178,781.65	\$195,000.00
001-000-000-514-23-20-00	Financial Benefits	\$89,222.93	\$76,384.26	\$96,000.00	\$87,534.36	\$95,000.00
001-000-000-514-23-31-00	Office & Operating Supplies	\$2,579.24	\$2,531.51	\$2,500.00	\$2,908.63	\$3,000.00
001-000-000-514-23-35-00	Small Tools & Minor Equipment	\$2,330.89	\$4,650.34	\$3,000.00	\$1,802.96	\$5,000.00
001-000-000-514-23-41-00	Professional Services	\$150.00	\$8,316.50	\$10,200.00	\$9,631.00	\$5,000.00
001-000-000-514-23-42-00	Communications	\$7,501.31	\$7,808.52	\$7,500.00	\$7,567.14	\$7,500.00
001-000-000-514-23-43-00	Travel, Training	\$1,373.37	\$398.72	\$3,000.00	\$4,214.02	\$6,000.00
001-000-000-514-23-45-00	Rentals & Leases	\$1,743.30	\$1,335.42	\$1,500.00	\$1,130.05	\$0.00
001-000-000-514-23-48-00	Equipment Maintenance	\$4,572.90	\$4,174.50	\$5,500.00	\$9,135.20	\$10,000.00
001-000-000-514-23-48-01	Vehicle Repairs & Maintenance	\$65.10	\$175.36	\$200.00	\$0.00	\$200.00
001-000-000-514-23-49-00	Miscellaneous	\$1,207.71	\$2,294.93	\$2,000.00	\$2,240.68	\$2,000.00
001-000-000-514-40-51-00	Election Costs	\$5,255.30	\$5,823.81	\$7,000.00	\$7,280.66	\$8,000.00
	<b>001-000-000-514 Total</b>	<b>\$309,188.46</b>	<b>\$288,346.25</b>	<b>\$321,400.00</b>	<b>\$312,226.35</b>	<b>\$336,700.00</b>
001-000-000-515-30-41-00	Legal - Civil - Retainer	\$20,833.30	\$25,749.96	\$30,000.00	\$24,999.96	\$35,000.00
001-000-000-515-30-41-01	Legal - Criminal - Retainer	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00	\$16,800.00
001-000-000-515-30-41-02	Legal - Criminal Trials	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-515-30-41-03	Legal - Other Civil Cases	\$1,295.00	\$5,173.84	\$15,000.00	\$630.00	\$15,000.00
001-000-000-515-91-40-00	Indigent Defense Attorney Costs	\$21,600.00	\$21,600.00	\$21,600.00	\$21,600.00	\$21,600.00
	<b>001-000-000-515 Total</b>	<b>\$59,328.30</b>	<b>\$68,123.80</b>	<b>\$82,700.00</b>	<b>\$62,829.96</b>	<b>\$88,900.00</b>
001-000-000-518-30-10-00	Salaries - Facil/City Hall/Library	\$3,296.49	\$3,275.64	\$3,000.00	\$3,951.87	\$3,700.00
001-000-000-518-30-20-00	Benefits	\$637.84	\$693.51	\$600.00	\$703.22	\$700.00
001-000-000-518-30-31-00	Operating Supplies - City Hall/Library	\$758.09	\$617.86	\$800.00	\$234.54	\$500.00
001-000-000-518-30-35-00	Small Tools & Equipment - City Hall/Library	\$0.00	\$26.91	\$300.00	\$0.00	\$100.00
001-000-000-518-30-41-00	Jan/Grounds Care - City Hall/Library	\$235.00	\$286.66	\$200.00	\$342.45	\$500.00
001-000-000-518-30-47-00	Utilities - City Hall/Library	\$6,394.46	\$5,540.22	\$7,000.00	\$4,900.52	\$5,500.00
001-000-000-518-30-48-00	Building Maintenance - City Hall/Library	\$2,681.58	\$671.68	\$800.00	\$1,984.89	\$1,500.00
001-000-000-518-31-21-10	Police Facilities - Salaries	\$2,739.69	\$1,308.59	\$2,500.00	\$2,369.23	\$3,000.00

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
001-000-000-518-31-21-20	Police Facilities - Benefits	\$2,408.20	\$342.20	\$500.00	\$637.30	\$700.00
001-000-000-518-31-21-31	Operating Supplies - Police	\$64.74	\$0.00	\$0.00	\$154.61	\$500.00
001-000-000-518-31-21-41	Jan/Grounds Care - Police	\$206.71	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-518-31-21-47	Utilities - Police	\$4,859.14	\$3,945.74	\$4,300.00	\$5,440.11	\$5,000.00
001-000-000-518-31-21-48	Building Maintenance - Police	\$335.94	\$232.21	\$500.00	\$349.27	\$1,000.00
001-000-000-518-90-49-00	Other Governmental Services	\$129.00	\$135.00	\$1,000.00	\$0.00	\$0.00
001-000-000-518-90-49-01	Assoc. of Wash. Cities	\$1,262.00	\$1,290.00	\$1,400.00	\$1,361.00	\$1,510.00
001-000-000-518-90-49-02	C-W Council of Governments	\$3,974.82	\$4,855.00	\$5,000.00	\$4,716.00	\$5,000.00
	<b>001-000-000-518 Total</b>	<b>\$29,983.70</b>	<b>\$23,221.22</b>	<b>\$27,900.00</b>	<b>\$27,145.01</b>	<b>\$29,210.00</b>
001-000-000-519-20-49-00	Judgments & Settlements	\$5,930.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>001-000-000-519 Total</b>	<b>\$5,930.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
001-000-000-521-10-10-00	Civil Service Sec. Salary	\$0.00	\$87.12	\$1,000.00	\$307.08	\$600.00
001-000-000-521-10-20-00	Civil Service Sec. Benefits	\$0.00	\$41.06	\$350.00	\$167.15	\$200.00
001-000-000-521-10-31-00	Office & Operating Supplies	\$164.75	\$60.05	\$100.00	\$159.31	\$150.00
001-000-000-521-10-40-01	Professional Services - Admin	\$0.00	\$25,709.72	\$500.00	\$72.00	\$500.00
001-000-000-521-10-41-00	Professional Services	\$1,007.83	\$440.00	\$200.00	\$440.00	\$500.00
001-000-000-521-10-42-00	Communications	\$117.31	\$403.71	\$100.00	\$135.57	\$100.00
001-000-000-521-10-43-00	Police Admin - Travel	\$0.00	\$5,598.30	\$1,500.00	\$59.16	\$1,500.00
001-000-000-521-10-43-01	Travel - Civil Service	\$19.19	\$670.86	\$700.00	\$0.00	\$700.00
001-000-000-521-10-44-00	Advertising	\$101.19	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-521-10-49-00	Police Admin - Dues/Registration	\$175.00	\$213.27	\$300.00	\$0.00	\$300.00
001-000-000-521-20-11-00	Regular Salaries	\$413,453.11	\$417,538.73	\$461,000.00	\$428,513.95	\$490,000.00
001-000-000-521-20-11-01	Overtime Earnings	\$49,712.62	\$48,477.96	\$53,000.00	\$79,986.35	\$63,000.00
001-000-000-521-20-12-00	Court Time	\$0.00	\$153.85	\$600.00	\$413.73	\$1,500.00
001-000-000-521-20-13-00	Earnings-On Call/Holiday Pay	\$16,485.52	\$16,846.58	\$20,000.00	\$13,073.35	\$20,000.00
001-000-000-521-20-14-00	Shift/Dif. & Holiday O.T.	\$4,414.89	\$3,508.54	\$4,000.00	\$4,253.21	\$9,000.00
001-000-000-521-20-21-00	Regular Benefits	\$176,624.54	\$188,132.57	\$212,000.00	\$208,180.02	\$230,500.00
001-000-000-521-20-22-00	Uniforms	\$6,903.58	\$11,035.09	\$8,000.00	\$7,140.35	\$8,000.00
001-000-000-521-20-31-00	Office & Operating Supplies	\$4,098.24	\$1,645.86	\$4,400.00	\$2,348.89	\$4,400.00
001-000-000-521-20-31-01	Supplies - Traffic/Safety Equipment	\$1,259.26	\$830.79	\$2,654.00	\$2,370.96	\$2,654.00
001-000-000-521-20-31-02	Supplies - Tickets/Forms	\$104.50	\$1,321.04	\$300.00	\$0.00	\$300.00
001-000-000-521-20-32-00	Supplies - Fuel	\$10,171.32	\$11,463.44	\$12,000.00	\$13,936.53	\$12,000.00
001-000-000-521-20-35-00	Small Tools & Minor Equipment	\$1,933.76	\$1,743.76	\$2,000.00	\$193.98	\$2,000.00
001-000-000-521-20-41-00	Professional Services - Legal	\$0.00	\$306.00	\$1,000.00	\$90.00	\$5,000.00
001-000-000-521-20-42-00	Communications	\$10,651.61	\$9,999.24	\$11,000.00	\$14,062.76	\$11,000.00
001-000-000-521-20-43-00	Testing	\$0.00	\$1,436.46	\$1,500.00	\$1,695.06	\$1,500.00
001-000-000-521-20-45-00	Rents & Leases - Copier, Etc	\$419.53	\$742.38	\$350.00	\$247.39	\$350.00
001-000-000-521-20-48-00	Vehicle Maintenance	\$7,018.90	\$8,099.90	\$8,000.00	\$5,684.23	\$8,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	\$2,131.23	\$3,690.15	\$4,000.00	\$1,310.20	\$4,000.00
001-000-000-521-20-48-02	Towing Costs	\$867.68	\$0.00	\$900.00	\$552.99	\$900.00
001-000-000-521-20-49-00	Miscellaneous	\$808.31	\$3,851.42	\$5,800.00	\$2,234.19	\$5,800.00
001-000-000-521-21-49-00	Criminal Investigations	\$9.00	\$11.50	\$100.00	\$0.00	\$100.00
001-000-000-521-30-31-00	Crime Prevention	\$383.00	\$0.00	\$300.00	\$164.95	\$300.00
001-000-000-521-40-31-00	Training Supplies	\$117.77	\$9.07	\$500.00	\$0.00	\$500.00
001-000-000-521-40-31-01	Supplies - Ammo-Targets	\$695.01	\$1,342.43	\$700.00	\$0.00	\$700.00
001-000-000-521-40-43-00	Training/Travel-Meals-Lodging	\$786.73	\$539.92	\$2,000.00	\$57.80	\$2,000.00
001-000-000-521-40-43-01	Travel-Mileage	\$79.06	\$2,436.92	\$200.00	\$215.71	\$200.00
001-000-000-521-40-49-00	Training Registration	\$1,549.00	\$4,864.00	\$2,000.00	\$1,103.00	\$2,000.00
001-000-000-521-50-40-00	Property Lease - Police	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>001-000-000-521 Total</b>	<b>\$718,263.44</b>	<b>\$773,251.69</b>	<b>\$823,254.00</b>	<b>\$789,169.87</b>	<b>\$890,454.00</b>
001-000-000-522-20-41-01	Dept. of Emerg. Mgmt.	\$4,685.00	\$4,506.00	\$5,000.00	\$5,877.00	\$7,000.00
001-000-000-522-20-41-02	Cowlitz County Communication	\$37,137.89	\$39,544.63	\$40,000.00	\$39,460.73	\$40,000.00
	<b>001-000-000-522 Total</b>	<b>\$41,822.89</b>	<b>\$44,050.63</b>	<b>\$45,000.00</b>	<b>\$45,337.73</b>	<b>\$47,000.00</b>
001-000-000-523-60-41-00	Prisoner Medical Costs	\$588.29	\$2,149.33	\$1,500.00	\$2,073.61	\$1,500.00
001-000-000-523-60-51-00	Care & Custody of Prisoners	\$14,768.06	\$16,765.29	\$25,000.00	\$32,200.44	\$30,000.00

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	<b>001-000-000-523 Total</b>	<b>\$15,356.35</b>	<b>\$18,914.62</b>	<b>\$26,500.00</b>	<b>\$34,274.05</b>	<b>\$31,500.00</b>
001-000-000-524-20-10-00	Building/Fire Insp. Salaries	\$16,451.55	\$30,293.31	\$63,000.00	\$60,893.63	\$42,000.00
001-000-000-524-20-20-00	Benefits	\$8,302.89	\$15,660.34	\$27,500.00	\$29,876.43	\$21,000.00
001-000-000-524-20-31-00	Prot. Insp. - Supplies	\$1,999.11	\$413.22	\$1,000.00	\$348.08	\$2,000.00
001-000-000-524-20-32-00	Supplies - Fuel	\$125.81	\$222.59	\$200.00	\$0.00	\$200.00
001-000-000-524-20-43-00	Travel & Training	\$1,528.58	\$0.00	\$1,500.00	\$1,104.98	\$2,000.00
001-000-000-524-20-48-00	Vehicle Maintenance	\$218.96	\$200.04	\$500.00	\$50.33	\$500.00
001-000-000-524-20-49-00	Miscellaneous	\$366.89	\$450.29	\$500.00	\$1,392.69	\$1,000.00
001-000-000-524-60-41-00	Building Plan Reviews	\$0.00	\$690.70	\$10,000.00	\$0.00	\$5,000.00
001-000-000-524-60-41-01	Professional Services - Fire Marshal	\$0.00	\$0.00	\$10,000.00	\$1,744.00	\$10,000.00
001-000-000-524-60-41-02	Professional Services - Outside Consultants	\$37,725.55	\$105,861.24	\$85,000.00	\$1,439.25	\$50,000.00
	<b>001-000-000-524 Total</b>	<b>\$66,719.34</b>	<b>\$153,791.73</b>	<b>\$199,200.00</b>	<b>\$96,849.39</b>	<b>\$133,700.00</b>
001-000-000-554-30-31-00	Animal Control Supplies	\$80.54	\$78.79	\$200.00	\$172.02	\$200.00
001-000-000-554-30-42-00	Postage	\$0.00	\$100.00	\$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.	\$801.90	\$825.00	\$1,100.00	\$1,092.20	\$1,400.00
	<b>001-000-000-554 Total</b>	<b>\$882.44</b>	<b>\$1,003.79</b>	<b>\$1,700.00</b>	<b>\$1,264.22</b>	<b>\$2,000.00</b>
001-000-000-557-20-41-01	Informational Services - KLTV	\$4,924.63	\$5,675.13	\$6,500.00	\$5,504.92	\$6,500.00
	<b>001-000-000-557 Total</b>	<b>\$4,924.63</b>	<b>\$5,675.13</b>	<b>\$6,500.00</b>	<b>\$5,504.92</b>	<b>\$6,500.00</b>
001-000-000-558-50-00-10	Building & Land Use Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-50-40-01	Building Plan Review - Consultants	\$0.00	\$0.00	\$0.00	\$102,107.23	\$0.00
001-000-000-558-50-40-02	Building Inspections - Consultants	\$0.00	\$0.00	\$0.00	\$22,859.95	\$0.00
001-000-000-558-50-40-03	Outside Consultants - Land Use Permits	\$0.00	\$0.00	\$0.00	\$56,410.21	\$0.00
001-000-000-558-60-11-00	Planning Comm Sec. Salary	\$15,447.68	\$11,831.30	\$9,500.00	\$9,792.84	\$17,000.00
001-000-000-558-60-21-00	Planning Comm Sec. Benefits	\$7,806.80	\$6,093.61	\$5,000.00	\$4,861.53	\$8,500.00
001-000-000-558-60-31-00	Office & Operating Supplies	\$498.37	\$136.58	\$200.00	\$515.92	\$300.00
001-000-000-558-60-41-00	Professional Services - Hearings Examiner	\$0.00	\$325.00	\$500.00	\$0.00	\$1,000.00
001-000-000-558-60-41-02	Professional Services - Consultants	\$22,805.08	\$23,536.21	\$60,000.00	\$1,805.61	\$50,000.00
001-000-000-558-60-41-03	Professional Services - Engineering	\$8,891.53	\$13,148.61	\$30,000.00	\$0.00	\$20,000.00
001-000-000-558-60-42-00	Postage	\$6.45	\$15.00	\$100.00	\$22.50	\$100.00
001-000-000-558-60-43-00	Training and Travel	\$0.00	\$0.00	\$500.00	\$75.00	\$500.00
001-000-000-558-60-44-00	Advertising/Public Notices	\$1,652.50	\$1,155.15	\$1,000.00	\$1,577.99	\$1,000.00
001-000-000-558-60-49-00	Miscellaneous	\$0.00	\$50.00	\$300.00	\$50.00	\$200.00
001-000-000-558-60-51-00	Intergovernmental Professional Services	\$2,239.31	\$652.23	\$0.00	\$0.00	\$0.00
001-000-000-558-60-52-00	Comprehensive Plan	\$21,709.86	\$1,329.28	\$0.00	\$0.00	\$0.00
001-000-000-558-60-53-00	Land Use Code Updates	\$0.00	\$12,253.00	\$0.00	\$15,408.14	\$5,000.00
001-000-000-558-70-41-00	Economic Development	\$15,000.00	\$60,000.00	\$0.00	\$392.89	\$0.00
	<b>001-000-000-558 Total</b>	<b>\$96,057.58</b>	<b>\$130,525.97</b>	<b>\$107,100.00</b>	<b>\$215,879.81</b>	<b>\$103,600.00</b>
001-000-000-566-00-51-00	Alcoholism (MH&MR)	\$657.85	\$669.20	\$650.00	\$692.07	\$700.00
	<b>001-000-000-566 Total</b>	<b>\$657.85</b>	<b>\$669.20</b>	<b>\$650.00</b>	<b>\$692.07</b>	<b>\$700.00</b>
001-000-000-573-90-49-00	Special Events	\$24.91	\$642.07	\$800.00	(\$28.92)	\$1,000.00
	<b>001-000-000-573 Total</b>	<b>\$24.91</b>	<b>\$642.07</b>	<b>\$800.00</b>	<b>(\$28.92)</b>	<b>\$1,000.00</b>
001-000-000-576-80-11-00	Parks - Salaries	\$4,269.29	\$5,093.97	\$5,000.00	\$4,677.57	\$5,000.00
001-000-000-576-80-21-00	Parks - Benefits	\$1,799.50	\$2,140.78	\$2,000.00	\$2,183.43	\$2,000.00
001-000-000-576-80-30-00	Equipment	\$175.22	\$0.00	\$300.00	\$141.42	\$300.00
001-000-000-576-80-31-00	Parks - Supplies	\$5,104.91	\$1,100.87	\$2,000.00	\$1,621.93	\$2,000.00
001-000-000-576-80-41-00	Professional Services	\$1,401.87	\$136.05	\$100.00	\$47.70	\$0.00
001-000-000-576-80-47-00	Utilities - Parks	\$6,338.40	\$6,654.15	\$6,500.00	\$7,592.61	\$7,000.00
001-000-000-576-80-48-00	Parks Maintenance	\$168.68	\$201.31	\$4,000.00	\$3,090.54	\$4,000.00
	<b>001-000-000-576 Total</b>	<b>\$19,257.87</b>	<b>\$15,327.13</b>	<b>\$19,900.00</b>	<b>\$19,355.20</b>	<b>\$20,300.00</b>
001-000-000-581-20-00-04	Interfund Loan Repayment Police Car	\$7,606.77	\$7,419.28	\$7,825.00	\$7,828.77	\$7,925.00
	<b>001-000-000-581 Total</b>	<b>\$7,606.77</b>	<b>\$7,419.28</b>	<b>\$7,825.00</b>	<b>\$7,828.77</b>	<b>\$7,925.00</b>
001-000-000-589-10-00-41	Refund - Deposits Sign Code, Etc.	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-589-30-00-01	Building/Energy Code Fee	\$0.00	\$0.00	\$300.00	\$0.00	\$1,000.00

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001-000-000-589-30-00-02	State Remittances - WSP	\$1,545.75	\$1,214.00	\$2,000.00	\$1,842.00	\$2,000.00
001-000-000-589-30-00-04	State Remittances	\$23,400.75	\$29,264.33	\$30,000.00	\$29,232.91	\$30,000.00
001-000-000-589-30-53-00	Crime Victims Services	\$400.75	\$462.74	\$600.00	\$452.00	\$600.00
	<b>001-000-000-589 Total</b>	<b>\$25,947.25</b>	<b>\$30,941.07</b>	<b>\$32,900.00</b>	<b>\$31,526.91</b>	<b>\$33,600.00</b>
001-000-000-591-21-79-00	Loan Principal Payments - Police Car	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00
	<b>001-000-000-591 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>
001-000-000-592-21-80-01	Interfund Loan Interest - #135	\$113.50	\$115.72	\$0.00	\$0.00	\$0.00
001-000-000-592-95-80-01	Interfund Loan Interest - 415	\$0.00	\$0.00	\$580.00	\$571.23	\$455.00
	<b>001-000-000-592 Total</b>	<b>\$113.50</b>	<b>\$115.72</b>	<b>\$580.00</b>	<b>\$571.23</b>	<b>\$455.00</b>
001-000-000-594-11-62-00	Improvements - City Hall-Library	\$0.00	\$846.48	\$0.00	\$0.00	\$0.00
001-000-000-594-14-63-00	Capital Outlay - Finance	\$10,011.89	\$1,883.25	\$0.00	\$0.00	\$30,000.00
001-000-000-594-14-64-00	Capital Outlay - Finance Equipment	\$3,013.23	\$12,000.00	\$18,100.00	\$19,694.63	\$12,500.00
001-000-000-594-18-70-00	Capital Lease - Copier	\$0.00	\$1,488.36	\$1,500.00	\$1,493.72	\$1,500.00
001-000-000-594-21-60-00	Capital Outlay - Flood Expense	\$6,789.17	\$150.00	\$0.00	\$0.00	\$0.00
001-000-000-594-21-62-00	Improvements - Police Station	\$4,570.00	\$1,820.00	\$0.00	\$0.00	\$0.00
001-000-000-594-21-64-00	Capital Outlay - Police Equip.	\$25,162.22	\$41,660.28	\$5,000.00	\$3,668.60	\$30,000.00
	<b>001-000-000-594 Total</b>	<b>\$49,546.51</b>	<b>\$59,848.37</b>	<b>\$24,600.00</b>	<b>\$24,856.95</b>	<b>\$74,000.00</b>
001-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	\$5,000.00	\$150,000.00	\$150,000.00	\$130,000.00	\$0.00
001-000-000-597-00-05-00	Transfer Out - GFCF - Fund 215	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
001-000-000-597-00-07-00	Trsf.to #107 Benefit Reserve	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
001-000-000-597-19-00-46	Transfer Out TO 115 -Insurance	\$59,900.00	\$66,600.00	\$91,500.00	\$91,500.00	\$84,100.00
001-000-000-597-44-00-55	Operation Funds For Streets	\$100,000.00	\$100,000.00	\$75,000.00	\$75,000.00	\$77,000.00
001-000-000-597-72-00-70	Operation Funds For Library	\$47,000.00	\$47,000.00	\$47,000.00	\$47,000.00	\$50,000.00
	<b>001-000-000-597 Total</b>	<b>\$223,900.00</b>	<b>\$375,600.00</b>	<b>\$450,500.00</b>	<b>\$430,500.00</b>	<b>\$248,100.00</b>
	<b>Fund Total</b>	<b>\$1,755,024.11</b>	<b>\$2,079,369.75</b>	<b>\$2,279,809.00</b>	<b>\$2,191,516.25</b>	<b>\$2,179,644.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 101 STREET OPERATIONS</b>						
101-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$7,300.00	\$7,300.00	\$7,300.00	\$7,300.00	\$0.00
101-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$15,032.43	\$63,309.74	\$45,000.00	\$44,453.68	\$50,000.00
	<b>101-000-000-308 Total</b>	<b>\$22,332.43</b>	<b>\$70,609.74</b>	<b>\$52,300.00</b>	<b>\$51,753.68</b>	<b>\$50,000.00</b>
101-000-000-322-40-00-00	Street Vacation Permits	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00
101-000-000-322-40-00-01	Right-Of-Way Permit/inspection	\$1,975.00	\$5,225.00	\$5,000.00	\$3,780.95	\$5,000.00
	<b>101-000-000-322 Total</b>	<b>\$1,975.00</b>	<b>\$5,525.00</b>	<b>\$5,300.00</b>	<b>\$3,780.95</b>	<b>\$5,300.00</b>
101-000-000-331-12-03-00	Fema - Disaster Assistance	\$121,289.03	\$0.00	\$0.00	\$0.00	\$0.00
	<b>101-000-000-331 Total</b>	<b>\$121,289.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
101-000-000-334-01-81-00	Fema-WA Military-State Portion	\$12,403.66	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-334-03-80-01	Transportation Improvement Board Funding	\$24,148.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>101-000-000-334 Total</b>	<b>\$36,551.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
101-000-000-336-00-71-00	Multimodal Transportation Revenue Distribution	\$2,131.72	\$2,670.40	\$3,700.00	\$3,687.80	\$3,800.00
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$35,732.45	\$36,573.75	\$52,225.00	\$52,917.11	\$57,000.00
	<b>101-000-000-336 Total</b>	<b>\$37,864.17</b>	<b>\$39,244.15</b>	<b>\$55,925.00</b>	<b>\$56,604.91</b>	<b>\$60,800.00</b>
101-000-000-337-00-40-00	Cowlitz PUD - CEEP Incentive Program	\$10,300.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>101-000-000-337 Total</b>	<b>\$10,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
101-000-000-344-30-00-00	Repair Charges - Labor	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
	<b>101-000-000-344 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$300.00</b>
101-000-000-361-11-00-00	Interest ON Investments	\$135.36	\$373.03	\$500.00	\$385.98	\$500.00
	<b>101-000-000-361 Total</b>	<b>\$135.36</b>	<b>\$373.03</b>	<b>\$500.00</b>	<b>\$385.98</b>	<b>\$500.00</b>
101-000-000-367-11-00-00	Private Contributions	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>101-000-000-367 Total</b>	<b>\$25.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
101-000-000-368-50-00-00	Special Assessments - Stone Forest Stormwater	\$3,250.00	\$7,200.00	\$1,000.00	\$2,250.00	\$500.00
	<b>101-000-000-368 Total</b>	<b>\$3,250.00</b>	<b>\$7,200.00</b>	<b>\$1,000.00</b>	<b>\$2,250.00</b>	<b>\$500.00</b>
101-000-000-369-91-00-00	Other Miscellaneous Revenue	\$119.76	\$4,633.06	\$1,000.00	\$0.00	\$1,000.00
	<b>101-000-000-369 Total</b>	<b>\$119.76</b>	<b>\$4,633.06</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
101-000-000-381-10-00-00	Interfund Loan Received	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
	<b>101-000-000-381 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
101-000-000-395-10-00-00	Sale of Fixed Assets	\$0.00	\$20,460.00	\$0.00	\$0.00	\$0.00
	<b>101-000-000-395 Total</b>	<b>\$0.00</b>	<b>\$20,460.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
101-000-000-397-00-00-00	Operating Transfers-IN	\$10,000.00	\$10,000.00	\$38,200.00	\$36,985.00	\$15,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	\$100,000.00	\$100,000.00	\$75,000.00	\$75,000.00	\$77,000.00
	<b>101-000-000-397 Total</b>	<b>\$110,000.00</b>	<b>\$110,000.00</b>	<b>\$113,200.00</b>	<b>\$111,985.00</b>	<b>\$92,000.00</b>
	<b>Fund Total</b>	<b>\$343,842.41</b>	<b>\$258,044.98</b>	<b>\$279,525.00</b>	<b>\$276,760.52</b>	<b>\$210,400.00</b>



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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 101 STREET OPERATIONS</b>						
101-000-000-542-31-10-00	Tr. Way - Salaries	\$5,283.11	\$10,019.67	\$10,000.00	\$8,746.00	\$10,000.00
101-000-000-542-31-31-00	Tr. Way - Supplies	\$3,236.50	\$3,385.33	\$3,000.00	\$1,838.09	\$3,000.00
101-000-000-542-31-32-00	Fuel Consumed	\$567.73	\$1,151.77	\$1,000.00	\$2,246.57	\$2,500.00
101-000-000-542-31-45-00	Tr. Way - Equipment Rental	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
101-000-000-542-31-48-00	Tr. Way - Repair & Maintenance (incl.equip)	\$2,937.43	\$0.00	\$4,000.00	\$10,693.32	\$5,000.00
101-000-000-542-32-10-00	Shoulders - Salaries	\$299.04	\$874.03	\$1,000.00	\$1,289.68	\$2,000.00
101-000-000-542-32-31-00	Shoulders - Supplies	\$45.73	\$0.00	\$100.00	\$0.00	\$200.00
101-000-000-542-40-10-00	Storm Drains - Salaries	\$10,272.32	\$12,559.84	\$10,000.00	\$10,520.28	
101-000-000-542-40-31-00	Storm Drains - Supplies	\$178.36	\$407.48	\$500.00	\$25.10	
101-000-000-542-40-45-00	Storm Drains - Equipment Rental	\$0.00	\$4,117.88	\$1,500.00	\$1,063.56	
101-000-000-542-40-48-00	Storm Drains - Repair & Maintenance	\$28,225.83	\$27,055.06	\$3,500.00	\$2,161.98	
101-000-000-542-61-10-00	Sidewalks - Salaries	\$1,167.11	\$1,048.94	\$1,000.00	\$1,217.84	\$1,500.00
101-000-000-542-61-31-00	Sidewalks - Supplies	\$0.00	\$732.95	\$500.00	\$0.00	\$500.00
101-000-000-542-61-49-00	Miscellaneous	\$0.00	\$900.43	\$200.00	\$595.13	\$750.00
101-000-000-542-63-47-00	Street Lights - Electricity	\$21,154.07	\$17,081.37	\$16,000.00	\$17,470.25	\$18,000.00
101-000-000-542-63-48-00	Street Lights - Repair & Maintenance	\$32,585.26	\$0.00	\$1,000.00	\$258.19	\$1,000.00
101-000-000-542-64-10-00	Tr. Control - Salaries	\$2,862.75	\$1,791.08	\$2,500.00	\$1,414.96	\$2,000.00
101-000-000-542-64-31-00	Tr. Control - Supplies	\$1,017.76	\$2,042.26	\$1,500.00	\$2,458.34	\$3,000.00
101-000-000-542-64-48-00	Tr. Control - Repair & Maintenance	\$0.00	\$485.37	\$200.00	\$0.00	\$200.00
101-000-000-542-64-51-00	Intergovernmental Professional Services	\$7,334.65	\$14,276.02	\$17,000.00	\$12,687.86	\$17,000.00
101-000-000-542-66-10-00	Snow & Ice Contr. - Salaries	\$3,238.25	\$5,015.39	\$5,000.00	\$1,004.00	\$5,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	\$1,490.18	\$1,965.98	\$2,000.00	\$366.43	\$2,000.00
101-000-000-542-66-48-00	Snow & Ice - Repair & Maintenance (Including Equipment)	\$0.00	\$0.00	\$1,000.00	\$460.71	\$1,000.00
101-000-000-542-66-49-00	Snow & Ice Contr. - Miscellaneous	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
101-000-000-542-67-10-00	St. Cleaning - Salaries	\$2,223.96	\$553.05	\$1,000.00	\$898.77	\$500.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	\$304.79	\$409.59	\$500.00	\$120.15	\$100.00
101-000-000-542-67-48-00	St. Cleaning - Repair & Maintenance (Including Equipment)	\$0.00	\$94.05	\$300.00	\$4,410.00	
101-000-000-542-67-51-00	Professional Services	\$15,663.64	\$2,385.03	\$8,000.00	\$881.55	
101-000-000-542-71-10-00	Vegetation - Salaries	\$11,506.89	\$13,198.56	\$15,000.00	\$8,225.32	\$15,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	\$1,320.27	\$1,485.17	\$1,500.00	\$2,433.68	\$2,000.00
101-000-000-542-71-42-00	Vegetation - Irrigation	\$0.00	\$0.00	\$0.00	\$30.04	\$100.00
101-000-000-542-71-48-00	Vegetation-Repair & Maintenance (incl.equip.)	\$121.02	\$937.30	\$1,000.00	\$1,448.23	\$1,500.00
101-000-000-542-71-51-00	Vegetation - Prof. Serv.	\$1,249.63	\$311.67	\$500.00	\$25.08	\$300.00
101-000-000-542-75-10-00	Litter Control - Salaries	\$1,607.68	\$2,583.83	\$2,500.00	\$3,305.00	\$3,500.00
101-000-000-542-75-31-00	Litter Control - Supplies	\$155.02	\$110.28	\$100.00	\$1,129.94	\$100.00
101-000-000-542-90-35-00	Facil. - Sm. Tools & Equip.	\$33.32	\$41.74	\$100.00	\$0.00	\$100.00
101-000-000-542-90-45-00	Facil. - Shop Rent	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00
	<b>101-000-000-542 Total</b>	<b>\$156,082.30</b>	<b>\$127,621.12</b>	<b>\$114,200.00</b>	<b>\$100,026.05</b>	<b>\$99,050.00</b>
101-000-000-543-10-10-00	Administrative Salaries	\$13,385.35	\$14,070.57	\$15,000.00	\$13,132.17	\$17,000.00
101-000-000-543-30-22-00	Uniforms	\$167.52	\$307.69	\$250.00	\$174.07	\$250.00
101-000-000-543-30-31-00	Admin - Supplies	\$0.00	\$88.18	\$100.00	\$0.00	\$50.00
101-000-000-543-30-32-00	Admin - Equipment/Software	\$193.72	\$407.64	\$400.00	\$308.01	\$400.00
101-000-000-543-30-41-00	Admin - Accounting Service Fees	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$7,000.00
101-000-000-543-30-41-02	Admin - Engineering	\$0.00	\$0.00	\$200.00	\$0.00	\$100.00
	<b>101-000-000-543 Total</b>	<b>\$18,746.59</b>	<b>\$19,874.08</b>	<b>\$20,950.00</b>	<b>\$18,614.25</b>	<b>\$24,800.00</b>
101-000-000-544-90-10-00	Overtime Earnings	\$10,118.44	\$10,426.86	\$13,000.00	\$10,516.23	\$10,000.00
101-000-000-544-90-20-00	Regular Benefits	\$27,633.71	\$30,529.93	\$28,000.00	\$29,808.33	\$31,500.00
	<b>101-000-000-544 Total</b>	<b>\$37,752.15</b>	<b>\$40,956.79</b>	<b>\$41,000.00</b>	<b>\$40,324.56</b>	<b>\$41,500.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
101-000-000-581-10-00-00	Interfund Loan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>101-000-000-581 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
101-000-000-591-95-70-00	Interfund Loan Repayment	\$35,233.33	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-591-95-70-01	Cowlitz County Interlocal ST Loan	\$6,721.37	\$6,788.59	\$34,900.00	\$33,729.54	\$0.00
	<b>101-000-000-591 Total</b>	<b>\$41,954.70</b>	<b>\$6,788.59</b>	<b>\$34,900.00</b>	<b>\$33,729.54</b>	<b>\$0.00</b>
101-000-000-592-95-80-01	Cowlitz County ST Loan Interest	\$484.88	\$417.66	\$450.00	\$461.75	\$0.00
	<b>101-000-000-592 Total</b>	<b>\$484.88</b>	<b>\$417.66</b>	<b>\$450.00</b>	<b>\$461.75</b>	<b>\$0.00</b>
101-000-000-595-30-60-02	Capital Outlay - Tr. Way Equipment	\$0.00	\$4,633.06	\$0.00	\$0.00	\$0.00
101-000-000-595-40-63-00	Storm Drainage - Construction	\$13,862.05	\$0.00	\$50,000.00	\$45,432.16	\$0.00
	<b>101-000-000-595 Total</b>	<b>\$13,862.05</b>	<b>\$4,633.06</b>	<b>\$50,000.00</b>	<b>\$45,432.16</b>	<b>\$0.00</b>
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$4,350.00	\$6,000.00	\$9,400.00	\$9,400.00	\$7,900.00
	<b>101-000-000-597 Total</b>	<b>\$4,350.00</b>	<b>\$6,000.00</b>	<b>\$9,400.00</b>	<b>\$9,400.00</b>	<b>\$7,900.00</b>
	<b>Fund Total</b>	<b>\$273,232.67</b>	<b>\$206,291.30</b>	<b>\$270,900.00</b>	<b>\$247,988.31</b>	<b>\$173,250.00</b>

FUND 102 STREET IMPROVEMENT RESERVE

102-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$0.00	\$26,000.00	\$0.00	\$0.00	\$0.00
102-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$85,174.77	\$44,415.36	\$75,000.00	\$84,546.71	120000
	<b>102-000-000-308 Total</b>	<b>\$85,174.77</b>	<b>\$70,415.36</b>	<b>\$75,000.00</b>	<b>\$84,546.71</b>	<b>\$120,000.00</b>
102-000-000-316-40-00-00	Garbage/Solid Waste Utility Tax	\$20,116.34	\$21,003.70	\$21,000.00	\$21,982.20	\$23,595.00
	<b>102-000-000-316 Total</b>	<b>\$20,116.34</b>	<b>\$21,003.70</b>	<b>\$21,000.00</b>	<b>\$21,982.20</b>	<b>\$23,595.00</b>
102-000-000-333-20-20-51	Dept of Transportation - Fed STP	\$490,985.32	\$28,134.67	\$60,000.00	\$31,325.68	\$30,000.00
	<b>102-000-000-333 Total</b>	<b>\$490,985.32</b>	<b>\$28,134.67</b>	<b>\$60,000.00</b>	<b>\$31,325.68</b>	<b>\$30,000.00</b>
102-000-000-334-03-80-00	WA Transportation Improvement Board	\$54,270.85	\$9,182.15	\$0.00	\$0.00	\$0.00
102-000-000-334-03-80-01	TIB - ELM Street	\$466,872.00	\$0.00	\$0.00	\$0.00	\$415,000.00
	<b>102-000-000-334 Total</b>	<b>\$521,142.85</b>	<b>\$9,182.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$415,000.00</b>
102-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$18,283.34	\$18,435.36	\$18,800.00	\$4,457.90	\$0.00
	<b>102-000-000-336 Total</b>	<b>\$18,283.34</b>	<b>\$18,435.36</b>	<b>\$18,800.00</b>	<b>\$4,457.90</b>	<b>\$0.00</b>
102-000-000-361-11-00-00	Interest ON Investments	\$253.08	\$492.25	\$300.00	\$1,527.43	\$1,000.00
	<b>102-000-000-361 Total</b>	<b>\$253.08</b>	<b>\$492.25</b>	<b>\$300.00</b>	<b>\$1,527.43</b>	<b>\$1,000.00</b>
	<b>Fund Total</b>	<b>\$1,135,955.70</b>	<b>\$147,663.49</b>	<b>\$175,100.00</b>	<b>\$143,839.92</b>	<b>\$589,595.00</b>

FUND 102 STREET IMPROVEMENT RESERVE

102-000-000-595-30-63-00	Art. St. - Road Constr.	\$565,439.85	\$20,459.27	\$0.00	\$0.00	\$461,000.00
102-000-000-595-30-63-01	Roadway Repairs & Maintenance	\$500,100.49	\$42,657.51	\$75,000.00	\$26,242.99	\$30,000.00
	<b>102-000-000-595 Total</b>	<b>\$1,065,540.34</b>	<b>\$63,116.78</b>	<b>\$75,000.00</b>	<b>\$26,242.99</b>	<b>\$491,000.00</b>
	<b>Fund Total</b>	<b>\$1,065,540.34</b>	<b>\$63,116.78</b>	<b>\$75,000.00</b>	<b>\$26,242.99</b>	<b>\$491,000.00</b>

FUND 103 SIDEWALK IMPROVEMENTS

103-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$14,481.80	\$19,990.15	\$32,000.00	\$32,255.09	\$46,500.00
	<b>103-000-000-308 Total</b>	<b>\$14,481.80</b>	<b>\$19,990.15</b>	<b>\$32,000.00</b>	<b>\$32,255.09</b>	<b>\$46,500.00</b>
103-000-000-337-00-60-00	OSU Grow Healthy Kids Grant	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>103-000-000-337 Total</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
103-000-000-361-11-00-00	Interest ON Investments	\$83.35	\$267.18	\$200.00	\$726.14	\$500.00
	<b>103-000-000-361 Total</b>	<b>\$83.35</b>	<b>\$267.18</b>	<b>\$200.00</b>	<b>\$726.14</b>	<b>\$500.00</b>
103-000-000-368-10-00-00	Sidewalk-Payment IN Lieu of	\$2,925.00	\$11,997.76	\$3,000.00	\$13,513.50	\$5,000.00
	<b>103-000-000-368 Total</b>	<b>\$2,925.00</b>	<b>\$11,997.76</b>	<b>\$3,000.00</b>	<b>\$13,513.50</b>	<b>\$5,000.00</b>
	<b>Fund Total</b>	<b>\$19,990.15</b>	<b>\$32,255.09</b>	<b>\$35,200.00</b>	<b>\$46,494.73</b>	<b>\$52,000.00</b>

FUND 103 SIDEWALK IMPROVEMENTS

103-000-000-595-61-63-00	Other Improvements-Sidewalks	\$0.00	\$0.00	\$5,000.00	\$0.00	\$24,000.00
	<b>103-000-000-595 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$24,000.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 104 - CRIMINAL JUSTICE FUNDING</b>						
104-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$11,483.91	\$13,394.74	\$12,000.00	\$11,940.09	\$20,000.00
	<b>104-000-000-308 Total</b>	<b>\$11,483.91</b>	<b>\$13,394.74</b>	<b>\$12,000.00</b>	<b>\$11,940.09</b>	<b>\$20,000.00</b>
104-000-000-313-15-00-01	Special Purpose Sales Taxes - Criminal Justice	\$0.00	\$27,184.93	\$58,000.00	\$57,220.55	\$55,000.00
	<b>104-000-000-313 Total</b>	<b>\$0.00</b>	<b>\$27,184.93</b>	<b>\$58,000.00</b>	<b>\$57,220.55</b>	<b>\$55,000.00</b>
104-000-000-334-03-51-01	Traffic Safety Commission Grant	\$3,647.23	\$1,033.03	\$0.00	\$0.00	\$0.00
	<b>104-000-000-334 Total</b>	<b>\$3,647.23</b>	<b>\$1,033.03</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
104-000-000-336-06-21-00	Criminal Justice-Population	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
104-000-000-336-06-26-00	Cj-Cted Programs 1-3	\$2,510.58	\$2,606.49	\$2,800.00	\$2,746.75	\$3,000.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	\$292.64	\$384.93	\$0.00	\$387.41	\$500.00
	<b>104-000-000-336 Total</b>	<b>\$3,803.22</b>	<b>\$3,991.42</b>	<b>\$3,800.00</b>	<b>\$4,134.16</b>	<b>\$4,500.00</b>
104-000-000-347-60-00-00	Special Youth Program Fees	\$475.00	\$1,130.00	\$0.00	\$100.00	\$0.00
	<b>104-000-000-347 Total</b>	<b>\$475.00</b>	<b>\$1,130.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>
104-000-000-361-11-00-00	Interest ON Investments	\$40.70	\$158.59	\$100.00	\$193.67	\$120.00
	<b>104-000-000-361 Total</b>	<b>\$40.70</b>	<b>\$158.59</b>	<b>\$100.00</b>	<b>\$193.67</b>	<b>\$120.00</b>
104-000-000-367-00-00-00	Private Contributions	\$9.94	\$5.00	\$3,700.00	\$6,445.05	\$5,000.00
	<b>104-000-000-367 Total</b>	<b>\$9.94</b>	<b>\$5.00</b>	<b>\$3,700.00</b>	<b>\$6,445.05</b>	<b>\$5,000.00</b>
104-000-000-369-30-00-00	Confiscated/forfeit Prop	\$18.98	\$8.95	\$0.00	\$10.63	\$200.00
	<b>104-000-000-369 Total</b>	<b>\$18.98</b>	<b>\$8.95</b>	<b>\$0.00</b>	<b>\$10.63</b>	<b>\$200.00</b>
104-000-000-395-10-00-00	Sale of Assets-Police Equip.	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>104-000-000-395 Total</b>	<b>\$1,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$20,878.98</b>	<b>\$46,906.66</b>	<b>\$77,600.00</b>	<b>\$80,044.15</b>	<b>\$84,820.00</b>
<b>FUND 104 - CRIMINAL JUSTICE FUNDING</b>						
104-000-000-521-20-31-00	Office & Operating Supplies	\$0.00	\$69.61	\$0.00	\$0.00	\$0.00
104-000-000-521-20-35-00	Tools & Minor Equipment	\$5,317.41	\$3,467.24	\$2,000.00	\$0.00	\$2,000.00
104-000-000-521-30-49-00	Youth Program Costs	\$1,541.83	\$0.00	\$3,000.00	\$3,580.00	\$3,000.00
104-000-000-521-40-43-00	Travel	\$0.00	\$0.00	\$2,700.00	\$2,664.62	\$2,700.00
104-000-000-521-40-49-00	Miscellaneous	\$0.00	\$2,358.00	\$0.00	\$0.00	\$0.00
	<b>104-000-000-521 Total</b>	<b>\$6,859.24</b>	<b>\$5,894.85</b>	<b>\$7,700.00</b>	<b>\$6,244.62</b>	<b>\$7,700.00</b>
104-000-000-565-50-41-00	Domestic Violence	\$625.00	\$500.00	\$500.00	\$500.00	\$500.00
	<b>104-000-000-565 Total</b>	<b>\$625.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>
104-000-000-581-20-00-00	Interfund Loan Payment	\$0.00	\$8,570.71	\$0.00	\$0.00	\$0.00
	<b>104-000-000-581 Total</b>	<b>\$0.00</b>	<b>\$8,570.71</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	\$0.00	\$0.00	\$200.00
	<b>104-000-000-586 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>
104-000-000-594-21-64-00	Capital Outlay - Police Equipment	\$0.00	\$1.01	\$0.00	\$0.00	\$0.00
104-000-000-594-21-64-02	Capital Outlay - Police	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00
	<b>104-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$20,001.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
104-000-000-597-00-00-10	Transfer Out - Pub Safety ST - GFCF - 315	\$0.00	\$0.00	\$58,000.00	\$57,220.55	\$55,000.00
	<b>104-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$58,000.00</b>	<b>\$57,220.55</b>	<b>\$55,000.00</b>
	<b>Fund Total</b>	<b>\$7,484.24</b>	<b>\$34,966.57</b>	<b>\$66,200.00</b>	<b>\$63,965.17</b>	<b>\$63,400.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 105 - TOURISM - HOTEL/MOTEL TAXES</b>						
105-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$13,620.39	\$9,185.94	\$4,000.00	\$3,927.80	\$20,000.00
	<b>105-000-000-308 Total</b>	<b>\$13,620.39</b>	<b>\$9,185.94</b>	<b>\$4,000.00</b>	<b>\$3,927.80</b>	<b>\$20,000.00</b>
105-000-000-313-31-00-00	Hotel/motel Transient Tax	\$1,679.37	\$3,857.64	\$26,000.00	\$25,239.12	\$25,000.00
	<b>105-000-000-313 Total</b>	<b>\$1,679.37</b>	<b>\$3,857.64</b>	<b>\$26,000.00</b>	<b>\$25,239.12</b>	<b>\$25,000.00</b>
105-000-000-341-70-00-00	Sale of Merchandise	\$227.44	\$178.50	\$200.00	\$1.25	\$100.00
105-000-000-341-70-01-00	Sale of Books	\$47.36	\$71.16	\$0.00	\$213.48	\$100.00
	<b>105-000-000-341 Total</b>	<b>\$274.80</b>	<b>\$249.66</b>	<b>\$200.00</b>	<b>\$214.73</b>	<b>\$200.00</b>
105-000-000-347-40-00-01	Event Revenues	\$1,485.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>105-000-000-347 Total</b>	<b>\$1,485.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
105-000-000-361-11-00-00	Interest ON Investments	\$52.29	\$54.75	\$75.00	\$98.31	\$200.00
	<b>105-000-000-361 Total</b>	<b>\$52.29</b>	<b>\$54.75</b>	<b>\$75.00</b>	<b>\$98.31</b>	<b>\$200.00</b>
105-000-000-367-11-00-02	Donations - Local Business	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>105-000-000-367 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$17,111.85</b>	<b>\$13,347.99</b>	<b>\$30,275.00</b>	<b>\$29,479.96</b>	<b>\$45,400.00</b>
<b>FUND 105 - TOURISM - HOTEL/MOTEL TAXES</b>						
105-000-000-557-30-31-00	Tourism Books	\$968.30	\$15.51	\$1,000.00	\$5.63	\$0.00
105-000-000-557-30-40-01	City Tourism Projects	\$2,848.04	\$5,364.15	\$2,500.00	\$1,827.20	\$5,700.00
105-000-000-557-30-40-02	Kalama Chamber/Local Projects	\$0.00	\$227.66	\$3,100.00	\$4,400.00	\$2,000.00
105-000-000-557-30-41-01	Webpage Marketing	\$1,235.00	\$1,296.75	\$1,400.00	\$1,130.05	\$6,300.00
105-000-000-557-30-49-01	C.E.D.C.	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
105-000-000-557-30-49-03	Cowlitz County Tourism \$ Requests	\$352.00	\$0.00	\$500.00	\$352.00	\$0.00
	<b>105-000-000-557 Total</b>	<b>\$5,903.34</b>	<b>\$7,404.07</b>	<b>\$9,000.00</b>	<b>\$8,214.88</b>	<b>\$14,500.00</b>
105-000-000-573-90-49-00	Special Events	\$2,022.57	\$2,016.12	\$2,000.00	\$2,000.00	\$4,000.00
	<b>105-000-000-573 Total</b>	<b>\$2,022.57</b>	<b>\$2,016.12</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$4,000.00</b>
	<b>Fund Total</b>	<b>\$7,925.91</b>	<b>\$9,420.19</b>	<b>\$11,000.00</b>	<b>\$10,214.88</b>	<b>\$18,500.00</b>
<b>FUND 106 - COMMUNITY BUILDING IMPROVEMENT RESERVE</b>						
106-000-000-308-80-00-00	Unreserved Beginning Net Cash & Investm.	\$7,224.54	\$8,625.91	\$14,000.00	\$15,173.31	\$19,000.00
	<b>106-000-000-308 Total</b>	<b>\$7,224.54</b>	<b>\$8,625.91</b>	<b>\$14,000.00</b>	<b>\$15,173.31</b>	<b>\$19,000.00</b>
106-000-000-347-41-00-01	Special Event Fundraiser Proceeds	\$0.00	\$2,830.14	\$1,500.00	\$0.00	\$0.00
	<b>106-000-000-347 Total</b>	<b>\$0.00</b>	<b>\$2,830.14</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
106-000-000-361-11-00-00	Interest ON Investments	\$34.37	\$112.76	\$100.00	\$317.81	\$300.00
	<b>106-000-000-361 Total</b>	<b>\$34.37</b>	<b>\$112.76</b>	<b>\$100.00</b>	<b>\$317.81</b>	<b>\$300.00</b>
106-000-000-367-11-00-01	Private Donations	\$1,367.00	\$3,604.50	\$2,000.00	\$3,487.00	\$2,000.00
	<b>106-000-000-367 Total</b>	<b>\$1,367.00</b>	<b>\$3,604.50</b>	<b>\$2,000.00</b>	<b>\$3,487.00</b>	<b>\$2,000.00</b>
	<b>Fund Total</b>	<b>\$8,625.91</b>	<b>\$15,173.31</b>	<b>\$17,600.00</b>	<b>\$18,978.12</b>	<b>\$21,300.00</b>
<b>FUND 106 - COMMUNITY BUILDING IMPROVEMENT RESERVE</b>						
106-000-000-508-00-00-00	Ending Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>106-000-000-508 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 107 - WAGE &amp; BENEFIT RESERVE</b>						
107-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$43,386.05	\$53,722.74	\$64,000.00	\$0.00	\$73,000.00
	<b>107-000-000-308 Total</b>	<b>\$43,386.05</b>	<b>\$53,722.74</b>	<b>\$64,000.00</b>	<b>\$64,260.01</b>	<b>\$73,000.00</b>
107-000-000-361-11-00-00	Interest ON Investments	\$336.69	\$537.27	\$500.00	\$1,249.19	\$800.00
	<b>107-000-000-361 Total</b>	<b>\$336.69</b>	<b>\$537.27</b>	<b>\$500.00</b>	<b>\$1,249.19</b>	<b>\$800.00</b>
107-000-000-397-00-00-00	Transfer IN From General Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
107-000-000-397-00-00-01	Transfer IN From Public Works	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
	<b>107-000-000-397 Total</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>
	<b>Fund Total</b>	<b>\$60,722.74</b>	<b>\$71,260.01</b>	<b>\$81,500.00</b>	<b>\$82,509.20</b>	<b>\$90,800.00</b>
<b>FUND 107 - WAGE &amp; BENEFIT RESERVE</b>						
107-000-000-597-00-00-00	Operating Transfers Out	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
	<b>107-000-000-597 Total</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>
	<b>Fund Total</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>
<b>FUND 108 - PARKS FUND</b>						
108-000-000-308-10-00-00	Reserved Beginning Cash and Investments	\$17,389.66	\$21,294.09	\$30,000.00	\$30,865.99	\$35,000.00
	<b>108-000-000-308 Total</b>	<b>\$17,389.66</b>	<b>\$21,294.09</b>	<b>\$30,000.00</b>	<b>\$30,865.99</b>	<b>\$35,000.00</b>
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	\$3,250.00	\$8,900.00	\$1,000.00	\$2,400.00	\$500.00
	<b>108-000-000-345 Total</b>	<b>\$3,250.00</b>	<b>\$8,900.00</b>	<b>\$1,000.00</b>	<b>\$2,400.00</b>	<b>\$500.00</b>
108-000-000-347-60-00-00	Parks & Rec Program Fees	\$1,100.00	\$2,245.00	\$4,500.00	\$4,760.00	\$5,000.00
	<b>108-000-000-347 Total</b>	<b>\$1,100.00</b>	<b>\$2,245.00</b>	<b>\$4,500.00</b>	<b>\$4,760.00</b>	<b>\$5,000.00</b>
108-000-000-361-11-00-00	Interest ON Investments	\$194.43	\$190.73	\$300.00	\$491.22	\$300.00
	<b>108-000-000-361 Total</b>	<b>\$194.43</b>	<b>\$190.73</b>	<b>\$300.00</b>	<b>\$491.22</b>	<b>\$300.00</b>
108-000-000-367-00-00-00	Private Donations	\$0.00	\$419.73	\$0.00	\$0.00	\$0.00
	<b>108-000-000-367 Total</b>	<b>\$0.00</b>	<b>\$419.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$21,934.09</b>	<b>\$33,049.55</b>	<b>\$35,800.00</b>	<b>\$38,517.21</b>	<b>\$40,800.00</b>
<b>FUND 108 - PARKS FUND</b>						
108-000-000-571-20-40-00	Parks & Recreation Services	\$640.00	\$1,763.83	\$4,000.00	\$3,055.00	\$4,000.00
	<b>108-000-000-571 Total</b>	<b>\$640.00</b>	<b>\$1,763.83</b>	<b>\$4,000.00</b>	<b>\$3,055.00</b>	<b>\$4,000.00</b>
108-000-000-594-76-61-01	Capital Expenditure - Park Development	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
108-000-000-594-76-63-01	Capital Expenditure - Other Improvements/RW1	\$0.00	\$419.73	\$20,000.00	\$400.00	\$0.00
	<b>108-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$419.73</b>	<b>\$20,000.00</b>	<b>\$400.00</b>	<b>\$30,000.00</b>
	<b>Fund Total</b>	<b>\$640.00</b>	<b>\$2,183.56</b>	<b>\$24,000.00</b>	<b>\$3,455.00</b>	<b>\$34,000.00</b>
<b>FUND 109 - AFFORDABLE HOUSING - RECORDING FEES</b>						
109-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$16,571.80	\$19,870.22	\$3,000.00	\$2,949.17	\$6,100.00
	<b>109-000-000-308 Total</b>	<b>\$16,571.80</b>	<b>\$19,870.22</b>	<b>\$3,000.00</b>	<b>\$2,949.17</b>	<b>\$6,100.00</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	\$298.42	\$78.95	\$0.00	\$107.96	\$100.00
	<b>109-000-000-361 Total</b>	<b>\$298.42</b>	<b>\$78.95</b>	<b>\$0.00</b>	<b>\$107.96</b>	<b>\$100.00</b>
	<b>Fund Total</b>	<b>\$19,870.22</b>	<b>\$22,949.17</b>	<b>\$6,000.00</b>	<b>\$6,057.13</b>	<b>\$9,200.00</b>
<b>FUND 109 - AFFORDABLE HOUSING - RECORDING FEES</b>						
109-000-000-551-00-50-00	Housing and Community Services	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00
	<b>109-000-000-551 Total</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 110 - LIBRARY OPERATIONS</b>						
110-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$0.00	\$1.00	\$0.00	\$0.00	\$11,000.00
110-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$16,448.07	\$25,303.42	\$20,000.00	\$18,247.11	\$0.00
	<b>110-000-000-308 Total</b>	<b>\$16,448.07</b>	<b>\$25,304.42</b>	<b>\$20,000.00</b>	<b>\$18,247.11</b>	<b>\$11,000.00</b>
110-000-000-331-12-03-00	FEMA - Disaster Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>110-000-000-331 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
110-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-334-05-70-00	State Library Board	\$0.00	\$0.00	\$8,700.00	\$6,597.69	\$6,900.00
	<b>110-000-000-334 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,700.00</b>	<b>\$6,597.69</b>	<b>\$6,900.00</b>
110-000-000-341-70-01-00	Sale of Books	\$10.00	\$0.00	\$200.00	\$0.00	\$100.00
110-000-000-341-81-00-00	Printing & Copying Charges	\$0.00	\$22.05	\$200.00	\$517.55	\$500.00
	<b>110-000-000-341 Total</b>	<b>\$10.00</b>	<b>\$22.05</b>	<b>\$400.00</b>	<b>\$517.55</b>	<b>\$600.00</b>
110-000-000-347-20-00-00	Library Users Fees	\$1,045.00	\$2,272.00	\$2,500.00	\$2,485.45	\$2,500.00
	<b>110-000-000-347 Total</b>	<b>\$1,045.00</b>	<b>\$2,272.00</b>	<b>\$2,500.00</b>	<b>\$2,485.45</b>	<b>\$2,500.00</b>
110-000-000-359-00-00-00	Library Fines	\$0.00	\$58.95	\$0.00	\$0.00	\$0.00
	<b>110-000-000-359 Total</b>	<b>\$0.00</b>	<b>\$58.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
110-000-000-361-11-00-00	Interest ON Investments	\$69.07	\$176.94	\$0.00	\$251.41	\$300.00
	<b>110-000-000-361 Total</b>	<b>\$69.07</b>	<b>\$176.94</b>	<b>\$0.00</b>	<b>\$251.41</b>	<b>\$300.00</b>
110-000-000-367-11-00-02	Folk/Amalak Donations	\$0.00	\$3,459.00	\$3,000.00	\$3,226.26	\$1,500.00
110-000-000-367-19-00-00	Donations	\$0.00	\$400.00	\$300.00	\$515.45	\$500.00
	<b>110-000-000-367 Total</b>	<b>\$0.00</b>	<b>\$3,859.00</b>	<b>\$3,300.00</b>	<b>\$3,741.71</b>	<b>\$2,000.00</b>
110-000-000-369-91-00-00	Other Miscellaneous Revenue	\$30.00	\$121.63	\$200.00	\$3.50	\$100.00
	<b>110-000-000-369 Total</b>	<b>\$30.00</b>	<b>\$121.63</b>	<b>\$200.00</b>	<b>\$3.50</b>	<b>\$100.00</b>
110-000-000-395-20-00-00	Insurance Premiums/recoveries	\$11,300.00	\$4,420.29	\$0.00	\$0.00	\$0.00
	<b>110-000-000-395 Total</b>	<b>\$11,300.00</b>	<b>\$4,420.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
110-000-000-397-72-55-00	General Funds For Library	\$47,000.00	\$47,000.00	\$47,000.00	\$47,000.00	\$50,000.00
	<b>110-000-000-397 Total</b>	<b>\$47,000.00</b>	<b>\$47,000.00</b>	<b>\$47,000.00</b>	<b>\$47,000.00</b>	<b>\$50,000.00</b>
	<b>Fund Total</b>	<b>\$75,902.14</b>	<b>\$83,235.28</b>	<b>\$82,100.00</b>	<b>\$78,844.42</b>	<b>\$73,400.00</b>
<b>FUND 110 - LIBRARY OPERATIONS</b>						
110-000-000-572-21-10-00	Library - Salaries	\$25,268.20	\$26,891.45	\$32,000.00	\$29,024.00	\$33,800.00
110-000-000-572-21-20-00	Library - Benefits	\$4,158.77	\$4,275.25	\$5,000.00	\$4,793.00	\$4,200.00
110-000-000-572-21-31-00	Supplies	\$1,623.32	\$2,173.29	\$3,000.00	\$2,701.00	\$3,000.00
110-000-000-572-21-31-01	Special Programs And Events	\$32.31	\$1,735.97	\$1,600.00	\$1,122.73	\$2,000.00
110-000-000-572-21-40-00	Miscellaneous	\$24.65	\$88.43	\$200.00	\$129.92	\$200.00
110-000-000-572-21-42-00	Communications	\$1,189.69	\$1,834.40	\$2,500.00	\$2,254.80	\$2,500.00
110-000-000-572-21-43-00	Travel	\$0.00	\$0.00	\$300.00	\$0.00	\$500.00
110-000-000-572-21-45-00	Rents & Leases	\$4,784.74	\$1,066.74	\$1,600.00	\$247.39	\$500.00
110-000-000-572-21-47-00	Utilities	\$2,681.71	\$3,594.48	\$6,000.00	\$4,595.80	\$6,000.00
110-000-000-572-21-48-00	Maintenance - Equipment	\$32.30	\$772.87	\$800.00	\$1,052.83	\$1,500.00
110-000-000-572-21-48-01	Maintenance - Facilities	\$0.00	\$484.14	\$500.00	\$1,518.59	\$1,500.00
110-000-000-572-21-49-00	Miscellaneous Maintenance	\$630.89	\$325.29	\$500.00	\$196.64	\$500.00
	<b>110-000-000-572 Total</b>	<b>\$40,426.58</b>	<b>\$43,242.31</b>	<b>\$54,000.00</b>	<b>\$47,636.70</b>	<b>\$56,200.00</b>
110-000-000-594-72-62-00	Capital Outlay - Computer	\$0.00	\$6,501.59	\$0.00	\$993.81	\$2,500.00
110-000-000-594-72-63-00	Library Capital Asset	\$1,890.66	\$4,923.42	\$4,500.00	\$1,509.17	\$1,100.00
110-000-000-594-72-64-00	Capital Outlay - Books	\$3,531.48	\$4,397.87	\$3,500.00	\$3,599.69	\$4,500.00
110-000-000-594-72-64-01	Capital Outlay - Books Donations - Folk	\$0.00	\$222.98	\$3,000.00	\$2,874.59	\$1,500.00
	<b>110-000-000-594 Total</b>	<b>\$5,422.14</b>	<b>\$16,045.86</b>	<b>\$11,000.00</b>	<b>\$8,977.26</b>	<b>\$9,600.00</b>
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$4,750.00	\$5,700.00	\$8,200.00	\$8,200.00	\$7,000.00
	<b>110-000-000-597 Total</b>	<b>\$4,750.00</b>	<b>\$5,700.00</b>	<b>\$8,200.00</b>	<b>\$8,200.00</b>	<b>\$7,000.00</b>
	<b>Fund Total</b>	<b>\$50,598.72</b>	<b>\$64,988.17</b>	<b>\$73,200.00</b>	<b>\$64,813.96</b>	<b>\$72,800.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 113 - COMMUNITY BUILDING OPERATIONS</b>						
113-000-000-308-80-00-00	Unreseved Beginning Cash & Investments	\$3,939.93	\$4,178.79	\$6,000.00	\$6,685.90	\$4,000.00
	<b>113-000-000-308 Total</b>	<b>\$3,939.93</b>	<b>\$4,178.79</b>	<b>\$6,000.00</b>	<b>\$6,685.90</b>	<b>\$4,000.00</b>
113-000-000-331-12-03-00	FEMA - Federal Disaster Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>113-000-000-331 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
113-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>113-000-000-334 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
113-000-000-361-11-00-00	Interest ON Investments	\$11.32	\$29.08	\$50.00	\$84.02	\$100.00
	<b>113-000-000-361 Total</b>	<b>\$11.32</b>	<b>\$29.08</b>	<b>\$50.00</b>	<b>\$84.02</b>	<b>\$100.00</b>
113-000-000-362-40-00-00	Building Rental Fees	\$9,915.00	\$14,122.50	\$20,000.00	\$20,395.00	\$25,000.00
	<b>113-000-000-362 Total</b>	<b>\$9,915.00</b>	<b>\$14,122.50</b>	<b>\$20,000.00</b>	<b>\$20,395.00</b>	<b>\$25,000.00</b>
113-000-000-367-00-00-00	Private Contributions	\$609.21	\$0.00	\$0.00	\$0.00	\$0.00
	<b>113-000-000-367 Total</b>	<b>\$609.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
113-000-000-389-10-40-00	Community Bldg-Security Dep.	\$4,350.00	\$5,950.00	\$4,500.00	\$3,400.00	\$4,000.00
	<b>113-000-000-389 Total</b>	<b>\$4,350.00</b>	<b>\$5,950.00</b>	<b>\$4,500.00</b>	<b>\$3,400.00</b>	<b>\$4,000.00</b>
113-000-000-395-20-00-00	Ins. Premiums And Recoveries	\$3,285.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>113-000-000-395 Total</b>	<b>\$3,285.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$22,110.46</b>	<b>\$24,280.37</b>	<b>\$30,550.00</b>	<b>\$30,564.92</b>	<b>\$33,100.00</b>
<b>FUND 113 - COMMUNITY BUILDING OPERATIONS</b>						
113-000-000-518-20-10-00	Salaries - Community Building	\$4,072.43	\$4,064.00	\$5,500.00	\$5,547.96	\$3,000.00
113-000-000-518-20-20-00	Benefits	\$966.19	\$537.80	\$1,000.00	\$632.11	\$1,000.00
113-000-000-518-20-31-00	Operating Supplies - Comm. Bldg.	\$1,453.89	\$1,743.65	\$1,700.00	\$1,511.02	\$1,500.00
113-000-000-518-20-41-00	Professional Services	\$364.26	\$0.00	\$300.00	\$688.60	\$1,000.00
113-000-000-518-20-44-00	Publications	\$260.00	\$0.00	\$100.00	\$0.00	\$0.00
113-000-000-518-20-47-00	Utilities - Community Building	\$4,518.42	\$5,859.92	\$6,300.00	\$5,915.56	\$7,500.00
113-000-000-518-20-48-00	Building Maintenance - Community Building	\$1,938.25	\$514.10	\$2,500.00	\$1,688.07	\$2,000.00
	<b>113-000-000-518 Total</b>	<b>\$13,573.44</b>	<b>\$12,719.47</b>	<b>\$17,400.00</b>	<b>\$15,983.32</b>	<b>\$16,000.00</b>
113-000-000-589-10-00-40	Community Building - Deposit Refunds	\$3,875.00	\$4,875.00	\$4,700.00	\$4,750.00	\$4,000.00
	<b>113-000-000-589 Total</b>	<b>\$3,875.00</b>	<b>\$4,875.00</b>	<b>\$4,700.00</b>	<b>\$4,750.00</b>	<b>\$4,000.00</b>
113-000-000-594-75-62-00	Building Constr. & Improvement	\$483.23	\$0.00	\$0.00	\$0.00	\$0.00
	<b>113-000-000-594 Total</b>	<b>\$483.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$0.00	\$0.00	\$5,500.00	\$5,500.00	\$9,700.00
	<b>113-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,500.00</b>	<b>\$5,500.00</b>	<b>\$9,700.00</b>
	<b>Fund Total</b>	<b>\$17,931.67</b>	<b>\$17,594.47</b>	<b>\$27,600.00</b>	<b>\$26,233.32</b>	<b>\$29,700.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 115 - DESIGNATED RESERVE FUND</b>						
115-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$179,004.96	\$170,924.43	\$186,000.00	\$186,144.22	\$234,000.00
	<b>115-000-000-308 Total</b>	<b>\$179,004.96</b>	<b>\$170,924.43</b>	<b>\$186,000.00</b>	<b>\$186,144.22</b>	<b>\$234,000.00</b>
115-000-000-361-11-00-00	Interest ON Investments	\$566.37	\$1,021.20	\$500.00	\$2,304.21	\$1,000.00
	<b>115-000-000-361 Total</b>	<b>\$566.37</b>	<b>\$1,021.20</b>	<b>\$500.00</b>	<b>\$2,304.21</b>	<b>\$1,000.00</b>
115-000-000-369-91-00-00	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$876.72	\$0.00
	<b>115-000-000-369 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$876.72</b>	<b>\$0.00</b>
115-000-000-397-00-00-41	Op.transfers In-Audit Costs	\$6,000.00	\$7,000.00	\$7,000.00	\$5,000.00	\$7,000.00
115-000-000-397-00-00-46	Op. Transfers IN - Insuranc	\$158,300.00	\$175,500.00	\$235,400.00	\$235,400.00	\$215,200.00
	<b>115-000-000-397 Total</b>	<b>\$164,300.00</b>	<b>\$182,500.00</b>	<b>\$242,400.00</b>	<b>\$242,400.00</b>	<b>\$222,200.00</b>
	<b>Fund Total</b>	<b>\$343,871.33</b>	<b>\$354,445.63</b>	<b>\$428,900.00</b>	<b>\$431,725.15</b>	<b>\$457,200.00</b>
<b>FUND 115 - DESIGNATED RESERVE FUND</b>						
115-000-000-514-23-41-00	Audit Costs	\$20,472.82	\$0.00	\$0.00	\$0.00	\$25,000.00
	<b>115-000-000-514 Total</b>	<b>\$20,472.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
115-000-000-518-90-49-00	Insurance Costs	\$152,474.08	\$168,301.41	\$196,000.00	\$195,457.66	\$210,000.00
	<b>115-000-000-518 Total</b>	<b>\$152,474.08</b>	<b>\$168,301.41</b>	<b>\$196,000.00</b>	<b>\$195,457.66</b>	<b>\$210,000.00</b>
	<b>Fund Total</b>	<b>\$172,946.90</b>	<b>\$168,301.41</b>	<b>\$196,000.00</b>	<b>\$195,457.66</b>	<b>\$235,000.00</b>
<b>FUND 116 - REAL ESTATE EXCISE TAX - CAPITAL IMPROVEMENT FUND</b>						
116-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$245,956.94	\$499,586.49	\$45,000.00	\$43,435.66	75000
	<b>116-000-000-308 Total</b>	<b>\$245,956.94</b>	<b>\$499,586.49</b>	<b>\$45,000.00</b>	<b>\$43,435.66</b>	<b>\$75,000.00</b>
116-000-000-318-34-00-00	Local City Excise (r.e.) Taxes	\$52,416.02	\$98,201.43	\$65,000.00	\$79,658.60	\$55,000.00
	<b>116-000-000-318 Total</b>	<b>\$52,416.02</b>	<b>\$98,201.43</b>	<b>\$65,000.00</b>	<b>\$79,658.60</b>	<b>\$55,000.00</b>
116-000-000-331-12-03-00	FEMA - Disaster Assistance	\$75,456.30	\$0.00	\$0.00	\$0.00	\$0.00
	<b>116-000-000-331 Total</b>	<b>\$75,456.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
116-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$12,576.05	\$0.00	\$0.00	\$0.00	\$0.00
	<b>116-000-000-334 Total</b>	<b>\$12,576.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
116-000-000-361-11-00-00	Interest ON Investments	\$3,349.64	\$2,395.12	\$2,000.00	\$881.43	\$1,000.00
116-000-000-361-40-00-00	Excise Tax Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
	<b>116-000-000-361 Total</b>	<b>\$3,349.64</b>	<b>\$2,395.12</b>	<b>\$2,000.00</b>	<b>\$881.43</b>	<b>\$1,100.00</b>
116-000-000-395-10-00-01	Sale of Assets	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
116-000-000-395-20-00-10	Compensation for Losses - Capital Assets	\$204,222.39	\$39,076.48	\$0.00	\$0.00	\$0.00
	<b>116-000-000-395 Total</b>	<b>\$234,222.39</b>	<b>\$39,076.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
116-000-000-397-00-02-76	Transfer In - Reserve Repay - USDA Loan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>116-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$623,977.34</b>	<b>\$639,259.52</b>	<b>\$112,000.00</b>	<b>\$123,975.69</b>	<b>\$131,100.00</b>
<b>FUND 116 - REAL ESTATE EXCISE TAX - CAPITAL IMPROVEMENT FUND</b>						
116-000-000-594-11-60-00	Capital Improvement Projects-Police	\$0.00	\$169,349.49	\$0.00	\$0.00	\$0.00
116-000-000-594-11-60-02	Capital Improvement Projects - Library	\$57,190.85	\$378,474.37	\$2,600.00	\$2,590.19	\$8,000.00
116-000-000-594-11-60-03	Capital Improvement Project - City Hall	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
	<b>116-000-000-594 Total</b>	<b>\$57,190.85</b>	<b>\$547,823.86</b>	<b>\$2,600.00</b>	<b>\$2,590.19</b>	<b>\$83,000.00</b>
116-000-000-597-00-00-00	Transfer for Capital Improvements	\$20,000.00	\$0.00	\$2,400.00	\$0.00	\$0.00
116-000-000-597-00-02-76	Transfer to 210 - Building Loan Payment	\$47,200.00	\$48,000.00	\$46,500.00	\$46,500.00	\$46,500.00
	<b>116-000-000-597 Total</b>	<b>\$67,200.00</b>	<b>\$48,000.00</b>	<b>\$48,900.00</b>	<b>\$46,500.00</b>	<b>\$46,500.00</b>
	<b>Fund Total</b>	<b>\$124,390.85</b>	<b>\$595,823.86</b>	<b>\$51,500.00</b>	<b>\$49,090.19</b>	<b>\$129,500.00</b>



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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 117 - POLICE VEHICLE RESERVE</b>						
117-000-000-308-80-00-00	Unreseved Beginning Cash & Investments	\$17,211.98	\$6.12	\$0.00	\$0.00	\$3,200.00
	<b>117-000-000-308 Total</b>	<b>\$17,211.98</b>	<b>\$6.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,200.00</b>
117-000-000-361-11-00-00	Interest ON Investments	\$148.91	\$0.01	\$0.00	\$23.52	\$50.00
	<b>117-000-000-361 Total</b>	<b>\$148.91</b>	<b>\$0.01</b>	<b>\$0.00</b>	<b>\$23.52</b>	<b>\$50.00</b>
117-000-000-395-10-00-00	Sale of Assets	\$0.00	\$0.00	\$0.00	\$3,150.00	\$0.00
	<b>117-000-000-395 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,150.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$17,360.89</b>	<b>\$6.13</b>	<b>\$0.00</b>	<b>\$3,173.52</b>	<b>\$3,250.00</b>
<b>FUND 117 - POLICE VEHICLE RESERVE</b>						
117-000-000-594-21-64-00	Capital Outlay - Vehicles	\$17,354.77	\$6.13	\$0.00	\$0.00	\$0.00
	<b>117-000-000-594 Total</b>	<b>\$17,354.77</b>	<b>\$6.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$17,354.77</b>	<b>\$6.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FUND 135 - GENERAL FUND RESERVES</b>						
135-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$346,403.63	\$374,871.36	\$300,000.00	\$393,366.32	472000
	<b>135-000-000-308 Total</b>	<b>\$346,403.63</b>	<b>\$374,871.36</b>	<b>\$300,000.00</b>	<b>\$393,366.32</b>	<b>\$472,000.00</b>
135-000-000-334-03-10-01	Dept of Ecology Grant/Loan Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>135-000-000-334 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
135-000-000-361-11-00-00	Interest ON Investments	\$4,223.61	\$2,382.11	\$2,000.00	\$6,283.49	\$4,500.00
135-000-000-361-40-00-01	Interfund Loan Interest	\$346.83	\$122.86	\$0.00	\$0.00	\$0.00
	<b>135-000-000-361 Total</b>	<b>\$4,570.44</b>	<b>\$2,504.97</b>	<b>\$2,000.00</b>	<b>\$6,283.49</b>	<b>\$4,500.00</b>
135-000-000-381-20-00-00	Inter Fund Loan Repayment	\$47,606.77	\$15,989.99	\$0.00	\$0.00	\$0.00
	<b>135-000-000-381 Total</b>	<b>\$47,606.77</b>	<b>\$15,989.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
135-000-000-397-00-02-00	General Fund Reserve Transfer	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-397-00-06-00	Transfer From General Fund	\$0.00	\$150,000.00	\$150,000.00	\$130,000.00	\$0.00
	<b>135-000-000-397 Total</b>	<b>\$5,000.00</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>	<b>\$130,000.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$403,580.84</b>	<b>\$543,366.32</b>	<b>\$452,000.00</b>	<b>\$529,649.81</b>	<b>\$476,500.00</b>
<b>FUND 135 - GENERAL FUND RESERVES</b>						
135-000-000-531-00-10-01	Stormwater Utility Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>135-000-000-531 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
135-000-000-581-11-00-02	Interfund Loan to General Fund	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>135-000-000-581 Total</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
135-000-000-594-11-64-00	Other General Capital Outlay	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00
135-000-000-594-14-64-00	Capital Outlay - Equipment	\$3,709.48	\$0.00	\$0.00	\$0.00	\$0.00
	<b>135-000-000-594 Total</b>	<b>\$3,709.48</b>	<b>\$150,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
135-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$0.00	\$28,200.00	\$26,985.00	\$0.00
	<b>135-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,200.00</b>	<b>\$26,985.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$28,709.48</b>	<b>\$150,000.00</b>	<b>\$28,200.00</b>	<b>\$26,985.00</b>	<b>\$0.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 210 - USDA 2105 COMMUNITY FACILITIES LOAN</b>						
210-000-000-308-10-00-00	Reserved Begin. Net Cash & Investments	\$836.43	\$1,713.54	\$3,400.00	\$3,414.94	\$4,480.00
	<b>210-000-000-308 Total</b>	<b>\$836.43</b>	<b>\$1,713.54</b>	<b>\$3,400.00</b>	<b>\$3,414.94</b>	<b>\$4,480.00</b>
210-000-000-361-11-00-00	Interest ON Investments	\$5.11	\$29.40	\$20.00	\$71.11	\$50.00
	<b>210-000-000-361 Total</b>	<b>\$5.11</b>	<b>\$29.40</b>	<b>\$20.00</b>	<b>\$71.11</b>	<b>\$50.00</b>
210-000-000-391-10-76-00	Proceeds of USDA-RD Loan	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
	<b>210-000-000-391 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
210-000-000-397-10-00-00	Operating Transfers IN - 116	\$47,200.00	\$48,000.00	\$46,500.00	\$46,500.00	\$46,500.00
	<b>210-000-000-397 Total</b>	<b>\$47,200.00</b>	<b>\$48,000.00</b>	<b>\$46,500.00</b>	<b>\$46,500.00</b>	<b>\$46,500.00</b>
	<b>Fund Total</b>	<b>\$48,041.54</b>	<b>\$49,742.94</b>	<b>\$99,920.00</b>	<b>\$99,986.05</b>	<b>\$51,030.00</b>
<b>FUND 210 - USDA 2105 COMMUNITY FACILITIES LOAN</b>						
210-000-000-591-18-70-76	USDA-RD Loan Principal Payment	\$33,816.27	\$35,764.06	\$85,000.00	\$81,280.64	\$35,000.00
	<b>210-000-000-591 Total</b>	<b>\$33,816.27</b>	<b>\$35,764.06</b>	<b>\$85,000.00</b>	<b>\$81,280.64</b>	<b>\$35,000.00</b>
210-000-000-592-18-80-76	USDA-RD Loan Interest Payment	\$12,511.73	\$10,563.94	\$11,500.00	\$14,211.36	\$11,500.00
	<b>210-000-000-592 Total</b>	<b>\$12,511.73</b>	<b>\$10,563.94</b>	<b>\$11,500.00</b>	<b>\$14,211.36</b>	<b>\$11,500.00</b>
	<b>Fund Total</b>	<b>\$46,328.00</b>	<b>\$46,328.00</b>	<b>\$96,500.00</b>	<b>\$95,492.00</b>	<b>\$46,500.00</b>
<b>FUND 215 2018 GO BOND - DEBT SERVICE FUND</b>						
215-000-000-308-10-00-00	Reserved Begin. Net Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
	<b>215-000-000-308 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>
215-000-000-316-40-00-01	Water Utility Tax - GFCF	\$0.00	\$0.00	\$0.00	\$0.00	\$81,675.00
215-000-000-316-40-00-02	Sewer Utility Tax GFCF	\$0.00	\$0.00	\$0.00	\$0.00	\$76,000.00
215-000-000-316-40-00-03	Solid Waste Utility Tax GFCF	\$0.00	\$0.00	\$0.00	\$0.00	\$19,305.00
	<b>215-000-000-316 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$176,980.00</b>
215-000-000-361-10-00-00	Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
	<b>215-000-000-361 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
215-000-000-397-10-00-01	Transfer IN - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
215-000-000-397-10-00-04	Transfer IN - Criminal Justice Sales Taxes	\$0.00	\$0.00	\$0.00	\$7,220.55	\$55,000.00
	<b>215-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,220.55</b>	<b>\$80,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,220.55</b>	<b>\$262,380.00</b>
<b>FUND 215 2018 GO BOND - DEBT SERVICE FUND</b>						
215-000-000-592-18-00-01	Interest - Debt Service Costs - General Services	\$0.00	\$0.00	\$0.00	\$0.00	\$146,530.00
	<b>215-000-000-592 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$146,530.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$146,530.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 310 - TRANSPORTATION BENEFIT DISTRICT FUND</b>						
310-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$0.00	\$46,568.64	\$44,000.00	\$44,477.43	46000
	<b>310-000-000-308 Total</b>	<b>\$0.00</b>	<b>\$46,568.64</b>	<b>\$44,000.00</b>	<b>\$44,477.43</b>	<b>\$46,000.00</b>
310-000-000-317-60-00-00	TBD Vehicle License Fees	\$23,740.20	\$48,054.38	\$48,700.00	\$58,152.39	\$100,000.00
	<b>310-000-000-317 Total</b>	<b>\$23,740.20</b>	<b>\$48,054.38</b>	<b>\$48,700.00</b>	<b>\$58,152.39</b>	<b>\$100,000.00</b>
310-000-000-361-11-00-00	Interest on Investments	\$28.43	\$29.41	\$50.00	\$81.56	\$100.00
	<b>310-000-000-361 Total</b>	<b>\$28.43</b>	<b>\$29.41</b>	<b>\$50.00</b>	<b>\$81.56</b>	<b>\$100.00</b>
310-000-000-369-90-00-00	Other Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>310-000-000-369 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
310-000-000-385-50-00-00	Special Items	\$105,682.43	\$0.00	\$0.00	\$0.00	\$0.00
	<b>310-000-000-385 Total</b>	<b>\$105,682.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$129,451.06</b>	<b>\$94,652.43</b>	<b>\$92,750.00</b>	<b>\$102,711.38</b>	<b>\$146,100.00</b>
<b>FUND 310 - TRANSPORTATION BENEFIT DISTRICT FUND</b>						
310-000-000-542-30-50-00	Roadway Construction	\$81,644.19	\$50,175.00	\$75,000.00	\$63,676.65	\$85,000.00
	<b>310-000-000-542 Total</b>	<b>\$81,644.19</b>	<b>\$50,175.00</b>	<b>\$75,000.00</b>	<b>\$63,676.65</b>	<b>\$85,000.00</b>
310-000-000-543-30-50-00	General Services	\$1,238.23	\$0.00	\$0.00	\$0.00	\$0.00
	<b>310-000-000-543 Total</b>	<b>\$1,238.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
310-000-000-544-70-50-00	Miscellaneous Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>310-000-000-544 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$82,882.42</b>	<b>\$50,175.00</b>	<b>\$75,000.00</b>	<b>\$63,676.65</b>	<b>\$85,000.00</b>
<b>FUND 315 - GENERAL FUND CAPITAL FACILITIES IMPROVEMENTS</b>						
315-000-000-308-10-00-00	Reserved Begin. Net Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	1200000
	<b>315-000-000-308 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,200,000.00</b>
315-000-000-361-11-00-00	Interest on Investments	\$0.00	\$0.00	\$0.00	\$18,644.30	\$3,500.00
315-000-000-316-40-00-00	GFCF Utility Taxes	\$0.00	\$0.00	\$88,000.00	\$104,081.74	\$0.00
	<b>315-000-000-316 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$88,000.00</b>	<b>\$122,726.04</b>	<b>\$3,500.00</b>
315-000-000-391-30-00-10	GO Special Assesment Bond/Loan Proceeds	\$0.00	\$0.00	\$3,067,000.00	\$3,067,341.40	\$0.00
	<b>315-000-000-391 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,067,000.00</b>	<b>\$3,067,341.40</b>	<b>\$0.00</b>
315-000-000-397-00-00-10	Transfer In - General Fund	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00
315-000-000-397-00-21-00	Transfer In - Public Safety Sales Tax 104	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
	<b>315-000-000-397 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>\$0.00</b>	<b>\$0.00</b>	<b>\$3,230,000.00</b>	<b>\$3,265,067.44</b>	<b>\$1,203,500.00</b>
<b>FUND 315 - GENERAL FUND CAPITAL FACILITIES IMPROVEMENTS</b>						
315-000-000-592-21-00-01	Interest & Debt Service Costs Police Facility	\$0.00	\$0.00	\$0.00	\$63,953.80	\$0.00
	<b>315-000-000-592 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$63,953.80</b>	<b>\$0.00</b>
315-000-000-594-21-60-00	Capital Outlay - Police Facilities	\$0.00	\$0.00	\$3,163,000.00	\$2,006,367.59	\$1,203,500.00
	<b>315-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,163,000.00</b>	<b>\$2,006,367.59</b>	<b>\$1,203,500.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,163,000.00</b>	<b>\$2,070,321.39</b>	<b>\$1,203,500.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 320 - CITY HALL-LIBRARY CAPITAL IMPROVEMENTS -USDA</b>						
320-000-000-308-10-00-00	Reserved Beginning Cash & Investment Balance	\$36,061.03	\$18,444.40	\$18,600.00	\$18,603.04	\$2,200.00
	<b>320-000-000-308 Total</b>	<b>\$36,061.03</b>	<b>\$18,444.40</b>	<b>\$18,600.00</b>	<b>\$18,603.04</b>	<b>\$2,200.00</b>
320-000-000-361-11-00-00	Interest on Investments	\$37.84	\$158.64	\$100.00	\$174.69	\$0.00
	<b>320-000-000-361 Total</b>	<b>\$37.84</b>	<b>\$158.64</b>	<b>\$100.00</b>	<b>\$174.69</b>	<b>\$0.00</b>
320-000-000-391-10-76-00	Proceeds of USDA-RD Loan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>320-000-000-391 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
320-000-000-397-10-00-00	Transfer from 116 for Remodel Costs	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>320-000-000-397 Total</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$56,098.87</b>	<b>\$18,603.04</b>	<b>\$18,700.00</b>	<b>\$18,777.73</b>	<b>\$2,200.00</b>
<b>FUND 320 - CITY HALL-LIBRARY CAPITAL IMPROVEMENTS -USDA</b>						
320-000-000-594-18-60-01	Remodel Costs City Hall	\$37,620.57	\$0.00	\$18,600.00	\$16,646.99	\$2,200.00
320-000-000-594-18-60-02	Remodel Costs Library	\$33.90	\$0.00	\$0.00	\$0.00	\$0.00
	<b>320-000-000-594 Total</b>	<b>\$37,654.47</b>	<b>\$0.00</b>	<b>\$18,600.00</b>	<b>\$16,646.99</b>	<b>\$2,200.00</b>
320-000-000-597-00-00-00	Operating Transfer Out - Return Reserve from Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>320-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$37,654.47</b>	<b>\$0.00</b>	<b>\$18,600.00</b>	<b>\$16,646.99</b>	<b>\$2,200.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 401 WATER/SEWER OPERATIONS</b>						
401-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$246,845.73	\$191,984.08	\$250,000.00	\$230,741.73	\$250,000.00
	<b>401-000-000-308 Total</b>	<b>\$246,845.73</b>	<b>\$191,984.08</b>	<b>\$250,000.00</b>	<b>\$230,741.73</b>	<b>\$250,000.00</b>
401-000-000-331-97-03-00	Fema Disaster Aid/Federal	\$23,769.41	\$0.00	\$0.00	\$0.00	\$0.00
	<b>401-000-000-331 Total</b>	<b>\$23,769.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
401-000-000-334-01-80-00	Fema Disaster Aid/State	\$3,961.57	\$0.00	\$0.00	\$0.00	\$0.00
	<b>401-000-000-334 Total</b>	<b>\$3,961.57</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	\$1,396,638.77	\$1,469,567.26	\$1,680,000.00	\$1,632,037.94	\$1,650,000.00
401-000-000-343-40-01-00	Water Utility Taxes	\$0.00	\$84,445.30	\$151,000.00	\$144,763.88	\$181,500.00
401-000-000-343-40-34-01	Water - Labor	\$4,096.09	\$7,451.84	\$4,000.00	\$6,131.90	\$4,000.00
401-000-000-343-40-34-02	Water - Parts	\$20,838.10	\$29,473.06	\$29,000.00	\$28,920.90	\$15,000.00
401-000-000-343-40-35-01	Sewer Labor	\$100.00	\$0.00	\$500.00	\$480.00	\$500.00
401-000-000-343-40-35-02	Sewer Parts	\$120.14	\$0.00	\$500.00	\$302.18	\$500.00
401-000-000-343-50-00-00	Sewer Dept. Collections	\$1,076,376.98	\$1,184,340.12	\$1,470,000.00	\$1,442,897.58	\$1,540,000.00
401-000-000-343-50-01-00	Sewer Utility Taxes	\$0.00	\$70,511.77	\$136,700.00	\$129,077.19	\$169,500.00
	<b>401-000-000-343 Total</b>	<b>\$2,498,170.08</b>	<b>\$2,845,789.35</b>	<b>\$3,471,700.00</b>	<b>\$3,384,611.57</b>	<b>\$3,561,000.00</b>
401-000-000-345-83-00-00	Engineering Serv-Reimbursement	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
	<b>401-000-000-345 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
401-000-000-361-11-00-01	Investment Interest - Water	\$833.65	\$1,489.37	\$1,500.00	\$3,966.46	\$2,000.00
401-000-000-361-11-00-02	Investment Interest - Sewer	\$482.42	\$354.12	\$300.00	\$1,752.16	\$1,000.00
	<b>401-000-000-361 Total</b>	<b>\$1,316.07</b>	<b>\$1,843.49</b>	<b>\$1,800.00</b>	<b>\$5,718.62</b>	<b>\$3,000.00</b>
401-000-000-362-50-00-00	From Sewer & Street/bldg. Rent	\$0.00	\$600.00	\$600.00	\$600.00	\$600.00
	<b>401-000-000-362 Total</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$600.00</b>
401-000-000-367-34-00-01	Water Hookup Fees	\$240,000.00	\$318,000.00	\$350,000.00	\$312,900.00	\$200,000.00
401-000-000-367-35-00-01	Sewer Hookup Fees	\$232,000.00	\$512,000.00	\$280,000.00	\$204,800.00	\$200,000.00
	<b>401-000-000-367 Total</b>	<b>\$472,000.00</b>	<b>\$830,000.00</b>	<b>\$630,000.00</b>	<b>\$517,700.00</b>	<b>\$400,000.00</b>
401-000-000-369-10-30-00	Sale of Surplus - Scrap Metal	\$0.00	\$131.25	\$500.00	\$57.20	\$1,000.00
401-000-000-369-91-00-00	Other Misc. Revenue	\$2,181.98	\$651.44	\$2,800.00	\$2,658.88	\$1,500.00
	<b>401-000-000-369 Total</b>	<b>\$2,181.98</b>	<b>\$782.69</b>	<b>\$3,300.00</b>	<b>\$2,716.08</b>	<b>\$2,500.00</b>
401-000-000-389-10-40-00	Hydrant Permit Meter Deposits	\$3,975.00	\$1,000.00	\$3,000.00	\$5,100.00	\$6,000.00
401-000-000-389-30-51-00	Water - Other Sales Tax Collec	\$1,564.09	\$3,005.93	\$3,100.00	\$2,847.77	\$1,500.00
401-000-000-389-30-52-00	Sewer-Other Sales Tax Collect.	\$16.95	\$0.00	\$200.00	\$61.79	\$100.00
	<b>401-000-000-389 Total</b>	<b>\$5,556.04</b>	<b>\$4,005.93</b>	<b>\$6,300.00</b>	<b>\$8,009.56</b>	<b>\$7,600.00</b>
401-000-000-395-20-00-00	Insurance Refund & Recoveries	\$0.00	\$11,599.00	\$2,300.00	\$2,238.34	\$0.00
	<b>401-000-000-395 Total</b>	<b>\$0.00</b>	<b>\$11,599.00</b>	<b>\$2,300.00</b>	<b>\$2,238.34</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$3,253,800.88</b>	<b>\$3,886,604.54</b>	<b>\$4,367,000.00</b>	<b>\$4,152,335.90</b>	<b>\$4,225,700.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 401 WATER/SEWER OPERATIONS</b>						
401-000-100-534-10-10-00	Salaries - Admin. General	\$67,506.36	\$70,978.80	\$76,000.00	\$75,145.30	\$82,000.00
401-000-100-534-10-20-00	Benefits	\$27,067.33	\$29,927.09	\$32,000.00	\$31,899.09	\$39,000.00
401-000-100-534-10-31-00	Supplies	\$589.58	\$1,297.89	\$1,500.00	\$3,071.86	\$2,000.00
401-000-100-534-10-40-00	General Fund Water Utility Tax	\$0.00	\$84,458.41	\$97,500.00	\$94,579.89	\$99,825.00
401-000-100-534-10-40-02	Water Utility Tax - GFCF	\$0.00	\$0.00	\$53,500.00	\$50,184.00	\$81,675.00
401-000-100-534-10-43-00	Travel - Administrative	\$0.00	\$753.81	\$500.00	\$140.06	\$1,500.00
401-000-100-534-10-48-00	Equipment Maintenance	\$4,680.56	\$4,690.62	\$5,000.00	\$5,015.57	\$7,000.00
401-000-100-534-10-49-00	Miscellaneous	\$4,704.02	\$6,263.47	\$9,000.00	\$8,201.69	\$5,000.00
401-000-100-534-30-41-00	Accounting Service Fees	\$84,500.00	\$84,500.00	\$84,500.00	\$84,500.00	\$89,000.00
401-000-100-534-50-10-00	Salaries - Water/Maintenance	\$121,732.15	\$152,477.47	\$170,000.00	\$172,552.46	\$182,000.00
401-000-100-534-50-10-01	Overtime Earnings	\$11,637.93	\$17,983.14	\$33,000.00	\$33,422.33	\$25,000.00
401-000-100-534-50-21-00	Regular Benefits	\$61,142.09	\$81,452.71	\$93,000.00	\$94,275.35	\$98,000.00
401-000-100-534-50-22-00	Uniforms	\$1,825.76	\$2,942.13	\$1,200.00	\$2,139.86	\$1,600.00
401-000-100-534-50-31-00	Operating Supplies	\$24,486.37	\$14,890.06	\$10,000.00	\$5,190.08	\$10,000.00
401-000-100-534-50-32-00	Fuel Consumed	\$6,054.45	\$8,337.71	\$7,000.00	\$7,909.36	\$7,500.00
401-000-100-534-50-34-00	Inventory - Meters/Pipe/Fittings	\$23,895.14	\$50,435.04	\$70,000.00	\$69,216.80	\$70,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equipment	\$8,109.38	\$8,910.00	\$3,000.00	\$3,730.22	\$5,000.00
401-000-100-534-50-45-00	Equipment Rental	\$276.20	\$448.36	\$500.00	\$578.36	\$500.00
401-000-100-534-50-48-00	Repairs & Maintenance - Contracted	\$23,467.82	\$12,863.74	\$12,000.00	\$10,529.89	\$12,000.00
401-000-100-534-50-48-01	Equipment Maintenance	\$2,781.73	\$19,414.23	\$3,500.00	\$3,645.59	\$3,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	\$14,017.98	\$8,980.32	\$8,000.00	\$10,313.05	\$10,000.00
401-000-100-534-80-10-00	Salaries - Water/Operations	\$29,609.26	\$35,520.33	\$50,000.00	\$45,366.93	\$56,000.00
401-000-100-534-80-10-01	Overtime Earnings	\$24,393.58	\$21,777.84	\$20,000.00	\$20,565.80	\$20,000.00
401-000-100-534-80-20-00	Benefits	\$25,261.80	\$31,664.03	\$30,000.00	\$33,528.86	\$35,000.00
401-000-100-534-80-31-00	Operating Supplies - Chemicals	\$62,634.44	\$77,224.04	\$100,000.00	\$55,915.58	\$80,000.00
401-000-100-534-80-40-00	Other Professional Services	\$5,775.14	\$11,736.76	\$18,000.00	\$16,671.05	\$15,000.00
401-000-100-534-80-47-00	Electricity	\$95,204.21	\$99,887.49	\$100,000.00	\$105,716.41	\$110,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$4,162.52	\$581.58	\$2,000.00	\$4,008.29	\$2,000.00
401-000-100-534-80-51-00	Intergovernmental Professional Services	\$4,840.39	\$2,625.00	\$4,000.00	\$6,752.90	\$6,000.00
401-000-100-534-90-11-00	ON Call Pay	\$7,341.18	\$7,441.12	\$8,000.00	\$7,048.86	\$8,400.00
401-000-100-534-90-20-00	Benefits	\$3,569.71	\$3,560.73	\$4,000.00	\$3,390.31	\$4,000.00
401-000-100-534-90-31-00	Office Computer Supplies	\$1,311.17	\$696.48	\$1,000.00	\$377.64	\$2,000.00
401-000-100-534-90-31-01	Office & Operating Supplies	\$185.03	\$4,089.81	\$1,000.00	\$2,086.25	\$2,000.00
401-000-100-534-90-41-00	Engineering	\$716.45	\$2,414.63	\$1,000.00	\$0.00	\$1,000.00
401-000-100-534-90-42-00	Communications	\$14,828.76	\$14,457.48	\$13,000.00	\$13,483.66	\$13,000.00
401-000-100-534-90-43-00	Travel	\$95.22	\$1,176.82	\$500.00	\$31.89	\$500.00
401-000-100-534-90-47-01	Utilities	\$6,461.09	\$6,800.43	\$7,500.00	\$6,922.03	\$7,500.00
401-000-100-534-90-48-01	Shop Maintenance	\$0.00	\$0.00	\$500.00	\$857.94	\$100.00
401-000-100-534-90-49-00	Miscellaneous & Training	\$1,729.51	\$3,639.42	\$4,000.00	\$4,631.02	\$12,000.00
401-000-100-534-90-53-00	Department of Revenue	\$73,926.74	\$74,353.91	\$95,000.00	\$89,489.53	\$93,000.00
	<b>401-000-100-534 Total</b>	<b>\$850,521.05</b>	<b>\$1,061,652.90</b>	<b>\$1,230,200.00</b>	<b>\$1,183,085.76</b>	<b>\$1,299,100.00</b>
401-000-100-589-10-00-40	Hydrant Permit Meter Deposits	\$3,175.00	\$1,000.00	\$2,400.00	\$1,800.00	\$6,000.00
	<b>401-000-100-589 Total</b>	<b>\$3,175.00</b>	<b>\$1,000.00</b>	<b>\$2,400.00</b>	<b>\$1,800.00</b>	<b>\$6,000.00</b>
401-000-100-594-34-63-00	Improvement Projects	\$0.00	\$0.00	\$65,000.00	\$37,528.50	\$90,000.00
401-000-100-594-34-64-00	Capital Outlay - Equipment	\$19,293.90	\$18,496.20	\$10,000.00	\$8,314.42	\$10,000.00
	<b>401-000-100-594 Total</b>	<b>\$19,293.90</b>	<b>\$18,496.20</b>	<b>\$75,000.00</b>	<b>\$45,842.92</b>	<b>\$100,000.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
401-000-100-597-00-00-00	Transfer Out	\$200,000.00	\$0.00	\$170,000.00	\$170,000.00	\$0.00
401-000-100-597-34-00-01	Trsf. TO 410 Equip Rsve PW	\$6,000.00	\$62,000.00	\$12,000.00	\$12,000.00	\$12,000.00
401-000-100-597-34-00-02	Trsf.to 408-Connection Fees	\$240,000.00	\$318,000.00	\$350,000.00	\$312,900.00	\$200,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	\$250,000.00	\$270,000.00	\$280,000.00	\$280,000.00	\$400,000.00
401-000-100-597-34-00-20	Transfer - Benefit Reserve 107	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
401-000-100-597-34-00-34	Water Meter Replacement Reserve-410	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
401-000-100-597-34-00-41	Transfer TO Audit #115	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
401-000-100-597-34-00-46	Transfer Out TO 115-Insurance	\$46,150.00	\$50,700.00	\$70,300.00	\$70,300.00	\$62,800.00
	<b>401-000-100-597 Total</b>	<b>\$747,150.00</b>	<b>\$736,700.00</b>	<b>\$918,300.00</b>	<b>\$881,200.00</b>	<b>\$710,800.00</b>
401-000-200-535-10-10-00	Salaries - Sewer/Admin. General	\$52,403.85	\$55,084.27	\$60,000.00	\$58,616.89	\$65,500.00
401-000-200-535-10-20-00	Benefits	\$20,744.43	\$22,582.97	\$26,000.00	\$24,226.56	\$31,000.00
401-000-200-535-10-31-00	Office & Operating Supplies	\$2,090.23	\$1,498.70	\$1,200.00	\$1,457.06	\$1,200.00
401-000-200-535-10-40-00	General Fund Sewer Utility Tax	\$0.00	\$70,539.84	\$90,000.00	\$85,977.32	\$93,500.00
401-000-200-535-10-40-02	Sewer Utilitiy Tax - GFCF	\$0.00	\$0.00	\$46,700.00	\$43,099.86	\$76,000.00
401-000-200-535-10-43-00	Travel-Administrative	\$0.00	\$0.00	\$200.00	\$0.00	\$1,500.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	\$3,100.94	\$4,705.22	\$4,500.00	\$3,327.81	\$6,000.00
401-000-200-535-10-49-00	Miscellaneous	\$3,729.78	\$4,613.15	\$3,000.00	\$5,810.45	\$4,000.00
401-000-200-535-30-41-00	Accounting Service Fees	\$71,500.00	\$71,500.00	\$71,500.00	\$71,500.00	\$74,000.00
401-000-200-535-50-10-00	Salaries - Sewer/Maintenance	\$89,724.46	\$104,490.65	\$125,000.00	\$111,832.21	\$128,000.00
401-000-200-535-50-10-01	Overtime Earnings	\$22,387.93	\$32,867.41	\$25,000.00	\$37,368.64	\$35,000.00
401-000-200-535-50-20-00	Benefits	\$49,723.74	\$60,114.47	\$65,000.00	\$67,180.37	\$80,000.00
401-000-200-535-50-31-00	Operating Supplies	\$8,617.55	\$13,078.11	\$10,000.00	\$9,542.28	\$10,000.00
401-000-200-535-50-32-00	Fuel Consumed	\$5,912.92	\$6,792.19	\$6,000.00	\$7,792.47	\$6,000.00
401-000-200-535-50-34-00	Inventory Purchase - Pipe/Fittings	\$225.81	\$35.16	\$1,000.00	\$2,205.83	\$2,500.00
401-000-200-535-50-35-00	Small Tools	\$70.86	\$1,505.22	\$750.00	\$1,399.36	\$750.00
401-000-200-535-50-45-00	Equipment Rental	\$0.00	\$0.00	\$500.00	\$1,077.53	\$500.00
401-000-200-535-50-48-00	Repairs & Maintenance - Contracted	\$7,993.52	\$14,561.41	\$22,000.00	\$28,399.29	\$15,000.00
401-000-200-535-50-48-01	Equipment Maintenance	\$7,771.24	\$7,239.95	\$10,000.00	\$9,811.06	\$5,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	\$217.74	\$506.51	\$500.00	\$83.47	\$1,000.00
401-000-200-535-80-10-00	Salaries - Sewer/Operations	\$44,478.79	\$59,691.51	\$60,000.00	\$64,838.50	\$74,000.00
401-000-200-535-80-10-01	Overtime Earnings	\$19,339.51	\$26,230.43	\$22,000.00	\$19,827.46	\$25,000.00
401-000-200-535-80-20-00	Benefits	\$27,481.56	\$36,941.28	\$35,000.00	\$36,790.59	\$47,000.00
401-000-200-535-80-26-00	Uniforms	\$647.33	\$857.79	\$700.00	\$673.82	\$700.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	\$29,105.36	\$28,558.20	\$28,000.00	\$23,872.68	\$28,000.00
401-000-200-535-80-40-00	Other Professional Services	\$86.42	\$1,168.62	\$500.00	\$402.11	\$500.00
401-000-200-535-80-41-00	Professional Services	\$5,864.77	\$2,876.67	\$11,000.00	\$8,202.50	\$8,000.00
401-000-200-535-80-47-00	Utilities	\$78,412.55	\$74,169.91	\$145,000.00	\$142,853.46	\$100,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	\$1,203.99	\$2,301.19	\$7,000.00	\$10,997.16	\$10,000.00
401-000-200-535-80-48-01	Contracted Repairs	\$3,001.60	\$1,519.03	\$5,000.00	\$0.00	\$2,000.00
401-000-200-535-80-49-00	Contract Services - Disposal	\$26,417.40	\$28,989.00	\$42,000.00	\$40,367.58	\$40,000.00
401-000-200-535-80-51-00	Intergovernmental Fees/Services	\$7,020.41	\$7,493.33	\$6,000.00	\$5,280.99	\$5,000.00
401-000-200-535-90-11-00	ON Call Pay	\$7,625.84	\$7,125.98	\$8,000.00	\$7,283.54	\$8,400.00
401-000-200-535-90-20-00	Benefits	\$3,395.07	\$2,982.53	\$3,500.00	\$3,373.12	\$4,000.00
401-000-200-535-90-31-00	Office Computer Supplies	\$398.57	\$333.94	\$500.00	\$0.00	\$2,000.00
401-000-200-535-90-41-00	Engineering	\$0.00	\$0.00	\$1,000.00	\$165.03	\$500.00
401-000-200-535-90-42-00	Communications	\$9,387.83	\$9,347.95	\$8,000.00	\$9,087.68	\$7,000.00
401-000-200-535-90-43-00	Travel & Training	\$10.00	\$710.00	\$800.00	\$574.90	\$2,000.00
401-000-200-535-90-48-00	Facilities Maintenance	\$0.00	\$1,998.16	\$1,200.00	\$136.69	\$500.00
401-000-200-535-90-49-00	Miscellaneous	\$651.48	\$1,207.84	\$13,000.00	\$10,630.57	\$1,000.00
401-000-200-535-90-53-00	Department of Revenue	\$19,183.70	\$25,823.57	\$25,500.00	\$25,373.26	\$28,000.00
	<b>401-000-200-535 Total</b>	<b>\$629,927.18</b>	<b>\$792,042.16</b>	<b>\$992,550.00</b>	<b>\$981,440.10</b>	<b>\$1,030,050.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
401-000-200-594-35-63-00	Improvement Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
401-000-200-594-35-64-00	Capital Outlay - Equipment	\$599.67	\$20,471.55	\$8,000.00	\$7,742.07	\$0.00
	<b>401-000-200-594 Total</b>	<b>\$599.67</b>	<b>\$20,471.55</b>	<b>\$8,000.00</b>	<b>\$7,742.07</b>	<b>\$25,000.00</b>
401-000-200-597-00-00-00	Transfer Out	\$200,000.00	\$0.00	\$130,000.00	\$130,000.00	\$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	\$325,000.00	\$400,000.00	\$410,000.00	\$410,000.00	\$500,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	\$232,000.00	\$512,000.00	\$280,000.00	\$204,800.00	\$200,000.00
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsve PW	\$6,000.00	\$62,000.00	\$12,000.00	\$12,000.00	\$12,000.00
401-000-200-597-35-00-20	Transfer - Benefit Reserve 107	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
401-000-200-597-35-00-41	Transfer TO Audit # 115	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
401-000-200-597-35-00-46	Transfer Out TO 115-Insurance	\$43,150.00	\$46,500.00	\$50,500.00	\$50,500.00	\$43,700.00
	<b>401-000-200-597 Total</b>	<b>\$811,150.00</b>	<b>\$1,025,500.00</b>	<b>\$887,500.00</b>	<b>\$812,300.00</b>	<b>\$760,700.00</b>
	<b>Fund Total</b>	<b>\$3,061,816.80</b>	<b>\$3,655,862.81</b>	<b>\$4,113,950.00</b>	<b>\$3,913,410.85</b>	<b>\$3,931,650.00</b>



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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 402 - SOLID WASTE/GARBAGE FUND</b>						
402-000-000-308-80-00-00	Unreseved Beginning Cash & Investments	\$13,732.48	\$13,035.14	\$20,000.00	\$22,361.79	\$25,000.00
	<b>402-000-000-308 Total</b>	<b>\$13,732.48</b>	<b>\$13,035.14</b>	<b>\$20,000.00</b>	<b>\$22,361.79</b>	<b>\$25,000.00</b>
402-000-000-331-12-03-00	FEMA - Disaster Assistance	\$5,362.23	\$0.00	\$0.00	\$0.00	\$0.00
	<b>402-000-000-331 Total</b>	<b>\$5,362.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
402-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>402-000-000-334 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
402-000-000-343-70-00-00	Garbage/solid Waste Charges	\$335,591.19	\$351,617.93	\$376,000.00	\$369,125.05	\$390,000.00
402-000-000-343-70-01-00	Solid Waste/Garbage Utility Tax	\$0.00	\$21,001.00	\$33,300.00	\$32,778.36	\$42,900.00
	<b>402-000-000-343 Total</b>	<b>\$335,591.19</b>	<b>\$372,618.93</b>	<b>\$409,300.00</b>	<b>\$401,903.41</b>	<b>\$432,900.00</b>
402-000-000-361-11-00-00	Interest ON Investments	\$16.70	\$98.45	\$50.00	\$304.61	\$250.00
	<b>402-000-000-361 Total</b>	<b>\$16.70</b>	<b>\$98.45</b>	<b>\$50.00</b>	<b>\$304.61</b>	<b>\$250.00</b>
402-000-000-369-91-00-00	Miscellaneous Revenue	\$0.00	\$926.92	\$0.00	\$0.00	\$0.00
	<b>402-000-000-369 Total</b>	<b>\$0.00</b>	<b>\$926.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
402-000-000-386-91-00-00	Garbage/solid Waste Tax	\$12,001.11	\$12,465.79	\$13,400.00	\$13,128.64	\$14,400.00
	<b>402-000-000-386 Total</b>	<b>\$12,001.11</b>	<b>\$12,465.79</b>	<b>\$13,400.00</b>	<b>\$13,128.64</b>	<b>\$14,400.00</b>
	<b>Fund Total</b>	<b>\$366,703.71</b>	<b>\$399,145.23</b>	<b>\$442,750.00</b>	<b>\$437,698.45</b>	<b>\$472,550.00</b>
<b>FUND 402 - SOLID WASTE/GARBAGE FUND</b>						
402-000-000-537-00-31-00	Office Supplies	\$200.15	\$144.02	\$100.00	\$268.63	\$100.00
402-000-000-537-00-40-00	General Fund Utility Tax - Streets	\$0.00	\$21,003.70	\$22,200.00	\$21,982.20	\$23,595.00
402-000-000-537-00-40-02	Garbage Utility Tax - GFCF	\$0.00	\$0.00	\$11,100.00	\$10,797.88	\$19,305.00
402-000-000-537-00-41-00	Accounting Service Fees	\$21,000.00	\$19,250.00	\$23,000.00	\$23,000.00	\$25,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	\$293,262.88	\$298,929.52	\$318,000.00	\$313,847.43	\$331,500.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	\$9,122.20	\$4,071.05	\$5,200.00	\$5,320.29	\$5,000.00
402-000-000-537-00-42-00	Postage	\$377.68	\$5,646.27	\$5,200.00	\$5,694.58	\$5,000.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	\$1,697.32	\$1,087.06	\$1,500.00	\$549.44	\$1,500.00
	<b>402-000-000-537 Total</b>	<b>\$325,660.23</b>	<b>\$350,131.62</b>	<b>\$386,300.00</b>	<b>\$381,460.45</b>	<b>\$411,000.00</b>
402-000-000-586-00-00-00	Garbage Excise Tax	\$16,137.82	\$15,651.82	\$18,200.00	\$18,056.50	\$15,000.00
	<b>402-000-000-586 Total</b>	<b>\$16,137.82</b>	<b>\$15,651.82</b>	<b>\$18,200.00</b>	<b>\$18,056.50</b>	<b>\$15,000.00</b>
402-000-000-589-10-00-00	Refund - Non-expenditure	\$870.52	\$0.00	\$0.00	\$0.00	\$0.00
	<b>402-000-000-589 Total</b>	<b>\$870.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
402-000-000-597-00-01-00	Transfer TO Audit Resv-115	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$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	\$15,000.00
	<b>402-000-000-597 Total</b>	<b>\$11,000.00</b>	<b>\$11,000.00</b>	<b>\$11,000.00</b>	<b>\$11,000.00</b>	<b>\$16,000.00</b>
	<b>Fund Total</b>	<b>\$353,668.57</b>	<b>\$376,783.44</b>	<b>\$415,500.00</b>	<b>\$410,516.95</b>	<b>\$442,000.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>Fund 403 STORMWATER UTILITY FUND</b>						
403-000-000-308-01-00-00	Reserved Cash & Investments - Beg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-308-80-00-00	Unreserved Cash & Investments - Beg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>403-000-000-308 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
403-000-000-343-10-00-00	Storm Drainage - Utility Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00
	<b>403-000-000-343-10 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120,000.00</b>
403-000-000-360-00-00-00	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>403-000-000-360 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
403-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
	<b>403-000-000-361 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
403-000-000-369-91-00-00	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>403-000-000-369 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
403-000-000-381-10-00-01	Interfund Loan Received	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
	<b>403-000-000-381 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>
403-000-000-397-00-01-00	Operating Transfers In	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00
	<b>403-000-000-397 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$321,000.00</b>
<b>Fund 403 - STORMWATER UTILITY FUND</b>						
403-000-000-508-10-00-00	Reserved Cash & Investments - Ending	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-508-80-00-00	Unreserved Cash & Investments - Ending	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>403-000-000-508 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
403-000-000-531-00-10-00	Storm Drainage - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
403-000-000-531-00-20-00	Storm Drainage - Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00
403-000-000-531-00-31-00	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.00
403-000-000-531-00-32-00	Operating Supplies - Inventory	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-531-00-33-00	Small Tools & Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-531-00-34-00	Fuel Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
403-000-000-531-00-40-00	Professional Services - Contracted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-531-00-41-00	Administrative Service Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>403-000-000-531 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,900.00</b>
403-000-000-582-00-01-00	Interfund Loan Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
403-000-000-584-00-00-00	Purchase of Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>403-000-000-580 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>
403-000-000-592-31-01-00	Interfund Loan Interest Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$285.00
403-000-000-594-40-60-00	Capital Expenditures - Drainage	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
	<b>403-000-000-590 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$130,285.00</b>
403-000-000-597-00-00-00	Operating Transfers-Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>403-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$203,185.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 408 - WATER SYSTEM IMPROVEMENT RESERVE</b>						
408-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$225,000.00	\$223,000.00	\$220,000.00	\$220,000.00	220000
408-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$417,842.17	\$788,939.71	\$430,000.00	\$430,657.71	750000
	<b>408-000-000-308 Total</b>	<b>\$642,842.17</b>	<b>\$1,011,939.71</b>	<b>\$650,000.00</b>	<b>\$650,657.71</b>	<b>\$970,000.00</b>
408-000-000-361-11-00-00	Interest ON Investments	\$4,916.84	\$7,141.10	\$6,000.00	\$10,133.42	\$7,000.00
	<b>408-000-000-361 Total</b>	<b>\$4,916.84</b>	<b>\$7,141.10</b>	<b>\$6,000.00</b>	<b>\$10,133.42</b>	<b>\$7,000.00</b>
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	\$240,000.00	\$318,000.00	\$350,000.00	\$312,900.00	\$200,000.00
408-000-000-397-00-13-00	Transfer From Water Rates	\$250,000.00	\$270,000.00	\$280,000.00	\$280,000.00	\$400,000.00
408-000-000-397-00-99-00	Transfer From Water	\$200,000.00	\$0.00	\$170,000.00	\$170,000.00	\$0.00
	<b>408-000-000-397 Total</b>	<b>\$690,000.00</b>	<b>\$588,000.00</b>	<b>\$800,000.00</b>	<b>\$762,900.00</b>	<b>\$600,000.00</b>
	<b>Fund Total</b>	<b>\$1,337,759.01</b>	<b>\$1,607,080.81</b>	<b>\$1,456,000.00</b>	<b>\$1,423,691.13</b>	<b>\$1,577,000.00</b>
<b>FUND 408 - WATER SYSTEM IMPROVEMENT RESERVE</b>						
408-000-000-591-34-70-04	PWTF Const. Loan Princ. H20plant	\$217,525.94	\$217,525.93	\$217,600.00	\$217,525.93	\$217,600.00
	<b>408-000-000-591 Total</b>	<b>\$217,525.94</b>	<b>\$217,525.93</b>	<b>\$217,600.00</b>	<b>\$217,525.93</b>	<b>\$217,600.00</b>
408-000-000-592-34-80-04	PWTF Const. Loan Int. H20plant	\$6,525.78	\$5,438.15	\$4,400.00	\$4,350.52	\$3,200.00
	<b>408-000-000-592 Total</b>	<b>\$6,525.78</b>	<b>\$5,438.15</b>	<b>\$4,400.00</b>	<b>\$4,350.52</b>	<b>\$3,200.00</b>
408-000-000-594-34-65-01	Project - Engineering	\$9,488.59	\$1,459.02	\$100,000.00	\$103,206.67	\$350,000.00
408-000-000-594-34-65-02	Project Costs - Miscellaneous	\$42,278.99	\$0.00	\$150,000.00	\$0.00	\$0.00
408-000-000-594-34-65-03	Project Costs - Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$986,000.00
	<b>408-000-000-594 Total</b>	<b>\$51,767.58</b>	<b>\$1,459.02</b>	<b>\$250,000.00</b>	<b>\$103,206.67</b>	<b>\$1,336,000.00</b>
408-000-000-597-00-00-00	Operating Transfer Out	\$50,000.00	\$732,000.00	\$0.00	\$0.00	\$0.00
	<b>408-000-000-597 Total</b>	<b>\$50,000.00</b>	<b>\$732,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$325,819.30</b>	<b>\$956,423.10</b>	<b>\$472,000.00</b>	<b>\$325,083.12</b>	<b>\$1,556,800.00</b>
<b>FUND 410 - PUBLIC WORKS EQUIPMENT RESERVE</b>						
410-000-000-308-80-00-00	Unreseved Beginning Cash & Investments	\$89,035.21	\$51,118.84	\$173,000.00	\$173,283.78	\$155,000.00
410-000-000-308-80-00-01	Unreserved Beginning Cash & Investments - Meters	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$60,000.00
	<b>410-000-000-308 Total</b>	<b>\$89,035.21</b>	<b>\$51,118.84</b>	<b>\$203,000.00</b>	<b>\$203,283.78</b>	<b>\$215,000.00</b>
410-000-000-361-11-00-00	Interest ON Investments	\$515.24	\$753.94	\$700.00	\$3,964.23	\$3,000.00
	<b>410-000-000-361 Total</b>	<b>\$515.24</b>	<b>\$753.94</b>	<b>\$700.00</b>	<b>\$3,964.23</b>	<b>\$3,000.00</b>
410-000-000-397-00-00-00	Operating Transfers IN FR 401	\$12,000.00	\$124,000.00	\$24,000.00	\$24,000.00	\$24,000.00
410-000-000-397-34-00-34	Water Meter Replacement Reserve	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
	<b>410-000-000-397 Total</b>	<b>\$12,000.00</b>	<b>\$154,000.00</b>	<b>\$54,000.00</b>	<b>\$54,000.00</b>	<b>\$54,000.00</b>
	<b>Fund Total</b>	<b>\$101,550.45</b>	<b>\$205,872.78</b>	<b>\$257,700.00</b>	<b>\$261,248.01</b>	<b>\$272,000.00</b>
<b>FUND 410 - PUBLIC WORKS EQUIPMENT RESERVE</b>						
410-000-000-594-38-64-00	Capital Outlay - Equipment	\$50,431.61	\$2,589.00	\$100,600.00	\$42,628.23	\$40,000.00
	<b>410-000-000-594 Total</b>	<b>\$50,431.61</b>	<b>\$2,589.00</b>	<b>\$100,600.00</b>	<b>\$42,628.23</b>	<b>\$40,000.00</b>
	<b>Fund Total</b>	<b>\$50,431.61</b>	<b>\$2,589.00</b>	<b>\$100,600.00</b>	<b>\$42,628.23</b>	<b>\$40,000.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 412 - SEWER LOAN RESERVE FUND</b>						
412-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$232,029.38	\$232,029.38	\$251,000.00	\$252,496.30	\$257,500.00
	<b>412-000-000-308 Total</b>	<b>\$232,029.38</b>	<b>\$232,029.38</b>	<b>\$251,000.00</b>	<b>\$252,496.30</b>	<b>\$257,500.00</b>
412-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$20,466.92	\$1,800.00	\$4,815.88	\$3,000.00
	<b>412-000-000-361 Total</b>	<b>\$0.00</b>	<b>\$20,466.92</b>	<b>\$1,800.00</b>	<b>\$4,815.88</b>	<b>\$3,000.00</b>
	<b>Fund Total</b>	<b>\$232,029.38</b>	<b>\$252,496.30</b>	<b>\$252,800.00</b>	<b>\$257,312.18</b>	<b>\$260,500.00</b>
<b>FUND 412 - SEWER LOAN RESERVE FUND</b>						
412-000-000-508-00-00-00	Ending Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>412-000-000-508 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<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>FUND 413 I&amp;I SEWER IMPROVEMENT FUND</b>						
413-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$166,312.17	\$167,024.55	\$373,000.00	\$373,154.39	\$380,000.00
	<b>413-000-000-308 Total</b>	<b>\$166,312.17</b>	<b>\$167,024.55</b>	<b>\$373,000.00</b>	<b>\$373,154.39</b>	<b>\$380,000.00</b>
413-000-000-361-11-00-00	Interest ON Investments	\$712.38	\$6,129.84	\$3,000.00	\$5,984.23	\$5,000.00
413-000-000-361-40-00-03	Interfund Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>413-000-000-361 Total</b>	<b>\$712.38</b>	<b>\$6,129.84</b>	<b>\$3,000.00</b>	<b>\$5,984.23</b>	<b>\$5,000.00</b>
413-000-000-397-00-00-00	Operating Transfers	\$0.00	\$200,000.00	\$130,000.00	\$130,000.00	\$0.00
	<b>413-000-000-397 Total</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$130,000.00</b>	<b>\$130,000.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$167,024.55</b>	<b>\$373,154.39</b>	<b>\$506,000.00</b>	<b>\$509,138.62</b>	<b>\$385,000.00</b>
<b>FUND 413 I&amp;I SEWER IMPROVEMENT FUND</b>						
413-000-000-594-35-63-00	I & I Improvements	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
	<b>413-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>
413-000-000-581-00-00-00	Interfund Loan	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00
	<b>413-000-000-581 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>
	<b>Fund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$215,000.00</b>

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Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 415 - SEWER SYSTEM IMPROVEMENT RESERVE</b>						
415-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$371,532.32	\$325,000.00	\$300,000.00	\$295,500.00	295500
415-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$0.00	\$161,602.34	\$300,000.00	\$323,735.31	700000
	<b>415-000-000-308 Total</b>	<b>\$371,532.32</b>	<b>\$486,602.34</b>	<b>\$600,000.00</b>	<b>\$619,235.31</b>	<b>\$995,500.00</b>
415-000-000-334-00-00-00	Dept. of Ecology - Srf Grant	\$0.00	\$0.00	\$50,000.00	\$45,401.79	\$0.00
	<b>415-000-000-334 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$45,401.79</b>	<b>\$0.00</b>
415-000-000-337-00-00-01	Project Contribution - Port of Kalama	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
	<b>415-000-000-337 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,000.00</b>
415-000-000-361-11-00-00	Interest ON Investments	\$2,313.18	\$7,775.13	\$3,500.00	\$12,922.10	\$9,000.00
415-000-000-361-40-00-01	Interfund Loan Interest	\$0.00	\$0.00	\$580.00	\$571.23	\$740.00
	<b>415-000-000-361 Total</b>	<b>\$2,313.18</b>	<b>\$7,775.13</b>	<b>\$4,080.00</b>	<b>\$13,493.33</b>	<b>\$9,740.00</b>
415-000-000-381-10-01-00	Interfund Loan Received	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-381-20-00-01	Interfund Loan Repayment	\$0.00	\$0.00	\$7,825.00	\$7,828.77	\$57,950.00
	<b>415-000-000-381 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,825.00</b>	<b>\$7,828.77</b>	<b>\$57,950.00</b>
415-000-000-391-83-10-02	Dept. of Ecology-Srf Loan	\$0.00	\$0.00	\$50,000.00	\$45,401.80	\$0.00
	<b>415-000-000-391 Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$45,401.80</b>	<b>\$0.00</b>
415-000-000-397-00-00-00	Transfers-In	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-397-00-01-00	Oper. Transfer In - Sewer Hookups	\$232,000.00	\$512,000.00	\$280,000.00	\$204,800.00	\$200,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	\$325,000.00	\$400,000.00	\$410,000.00	\$410,000.00	\$500,000.00
	<b>415-000-000-397 Total</b>	<b>\$757,000.00</b>	<b>\$912,000.00</b>	<b>\$690,000.00</b>	<b>\$614,800.00</b>	<b>\$700,000.00</b>
	<b>Fund Total</b>	<b>\$1,130,845.50</b>	<b>\$1,406,377.47</b>	<b>\$1,401,905.00</b>	<b>\$1,346,161.00</b>	<b>\$1,838,190.00</b>
<b>FUND 415 - SEWER SYSTEM IMPROVEMENT RESERVE</b>						
415-000-000-581-11-00-01	Interfund Loan Issued	\$0.00	\$41,660.28	\$50,000.00	\$50,000.00	\$0.00
	<b>415-000-000-581 Total</b>	<b>\$0.00</b>	<b>\$41,660.28</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>
415-000-000-591-35-70-02	SRF Construction Loan Prin. Pmt	\$310,255.42	\$0.00	\$0.00	\$0.00	\$295,500.00
415-000-000-591-35-70-03	PWTF Design - WWTP - Principal	\$24,763.68	\$148,582.11	\$0.00	\$0.00	\$0.00
415-000-000-591-35-70-04	Loan - DOE-SRF-WWTP - Principal	\$295,495.74	\$295,495.74	\$295,500.00	\$295,495.74	\$0.00
	<b>415-000-000-591 Total</b>	<b>\$630,514.84</b>	<b>\$444,077.85</b>	<b>\$295,500.00</b>	<b>\$295,495.74</b>	<b>\$295,500.00</b>
415-000-000-592-35-80-02	SRF Construction Loan Interest	\$12,861.59	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-592-35-80-03	PWTF Design - WWTP Interest	\$866.73	\$1,086.85	\$0.00	\$0.00	\$0.00
	<b>415-000-000-592 Total</b>	<b>\$13,728.32</b>	<b>\$1,086.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
415-000-000-594-35-63-00	Project Construction Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-594-35-63-01	Project Engineering	\$0.00	\$317.18	\$100,000.00	\$94,659.58	\$150,000.00
415-000-000-594-35-63-02	Project Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$173,000.00
	<b>415-000-000-594 Total</b>	<b>\$0.00</b>	<b>\$317.18</b>	<b>\$100,000.00</b>	<b>\$94,659.58</b>	<b>\$323,000.00</b>
415-000-000-597-00-00-00	Operating Transfers Out	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00
	<b>415-000-000-597 Total</b>	<b>\$0.00</b>	<b>\$300,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$644,243.16</b>	<b>\$787,142.16</b>	<b>\$445,500.00</b>	<b>\$440,155.32</b>	<b>\$618,500.00</b>

December 31, 2018 - Final

Account Number	Description	Actual 2016	Actual 2017	Budget 2018	Actual 12/31/2018	Budget 2019
<b>FUND 420 WATER IMPROVEMENT FUND</b>						
420-000-000-308-80-00-00	Unreserved Begin. Net Cash & Investments	\$69,033.15	\$27,016.12	\$300,000.00	\$350,819.91	\$335,000.00
	<b>420-000-000-308 Total</b>	<b>\$69,033.15</b>	<b>\$27,016.12</b>	<b>\$300,000.00</b>	<b>\$350,819.91</b>	<b>\$335,000.00</b>
420-000-000-337-00-07-01	Cowlitz County Rural - Sales - Economic Development Fundin	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	<b>420-000-000-337 Total</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
420-000-000-361-11-00-00	Interest ON Investments	\$212.23	\$111.05	\$100.00	\$6,303.85	\$1,000.00
	<b>420-000-000-361 Total</b>	<b>\$212.23</b>	<b>\$111.05</b>	<b>\$100.00</b>	<b>\$6,303.85</b>	<b>\$1,000.00</b>
420-000-000-397-00-00-00	Oper. Trsf.-IN - Water	\$50,000.00	\$732,000.00	\$0.00	\$0.00	\$0.00
420-000-000-397-00-01-00	Oper. Transfer IN	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
	<b>420-000-000-397 Total</b>	<b>\$50,000.00</b>	<b>\$832,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Fund Total</b>	<b>\$119,245.38</b>	<b>\$1,059,127.17</b>	<b>\$300,100.00</b>	<b>\$357,123.76</b>	<b>\$336,000.00</b>
<b>FUND 420 WATER IMPROVEMENT FUND</b>						
420-000-000-594-34-63-00	Water Impr. Projects	\$92,229.26	\$708,307.26	\$300,000.00	\$23,031.00	\$336,000.00
	<b>420-000-000-594 Total</b>	<b>\$92,229.26</b>	<b>\$708,307.26</b>	<b>\$300,000.00</b>	<b>\$23,031.00</b>	<b>\$336,000.00</b>
	<b>Fund Total</b>	<b>\$92,229.26</b>	<b>\$708,307.26</b>	<b>\$300,000.00</b>	<b>\$23,031.00</b>	<b>\$336,000.00</b>