

CITY OF KALAMA MA

INCORPORATED 1890

2014 BUDGET



& 2014-2019 CAPITAL FACILITIES PLAN

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

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

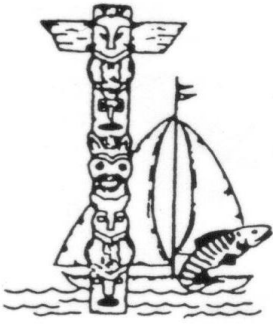
City of Kalama

2014 Budget &

2014 – 2019 Capital Facilities Plan

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City of Kalama

Incorporated 1890



December 4, 2013

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

The staff is pleased to present the 2014 budget and the 2014 through 2019 Capital Facilities Plan for the City of Kalama.

The City closes 2013 with a surplus in the General Fund between eight to nine percent of expenditures. This surplus is due to very conservative budgeting, aggressive cost control and active financial management of the departments. The surplus for the General fund is allocated to building the City's reserves in 2014. It is my recommendation the City target a reserve for all operating funds of 20% of annual expenditure. Including the 2013 surplus the City's General Fund reserve is currently just below 17% of the 2014 expenditures as proposed. Growth and economic activity do appear to be increasing during the last two years. While I am encouraged by the recent upswing and am optimistic about what the future holds for Kalama, I believe that continuing a stringent, fiscally conservative, budget is the best course of action for 2014. The staff has worked diligently to develop both estimates of needed expenditures and realistic forecasts of revenues.

Enterprise operations funds (sewer and water) were close to neutral with revenues equaling expenditures for 2013. The City of Kalama has capacity to expand its services and infrastructure. We continue to be challenged by the debt service requirements of the Waste Water Treatment Facility. The City did not increase sewer rates in 2013 nor do we propose to do so in 2014. This budget does provide for the City to conduct a rate study in 2014 for sewer and water services. Staff believes the rate study will provide valuable information allowing

us to plan and prepare for investment in the City's infrastructure. This budget also provides investment of water reserve funds for an infrastructure upgrade. The City has budgeted to replace a majority of the water meters in 2014. The new meters will decrease labor costs and increase accuracy associated with billing for City services.

Kalama is poised for growth. The City has seen a renewed interest in residential development inside its current jurisdiction. Additionally, two annexations were initiated in 2013. The "Chilton Annexation" of approximately 42 acres of rural residential property east of town is nearly complete. The "East Port Annexation" of 357 acres north of the City along Kalama River Road is pending. "East Port" has a future land-use designation of Mixed Use combined with a Recreational designation. The City's planners and staff have developed a progressive and flexible land-use code to increase Kalama's commercial base and serve as an economic generator for the community. The Mixed Use Code combines: Light Industrial, Office, Commercial and Multi-Family Residential uses on a horizontal development gradient which is administered under a new Master Plan process. Upon completion of both "Chilton" and "East Port" annexations the City will increase its jurisdiction by approximately twenty-two percent.

The City Staff and I look forward to serving our community in 2014

Adam Smee
City Administrator



CITY OF KALAMA ELECTED & APPOINTED OFFICIALS 2014

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

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

Pete Poulsen Mayor Term: 1/1/2014-12/31/2017	Mike Truesdell Position # 1 Term: 1/1/2014-12/31/2017	Dominic Ciancibelli Position #2 Term: 1/1/2014-12/31/2017
Michael Dennis Langham Position #3 Term: 1/1/2012-12/31/2015	Don Purvis Position #4 Term: 1/1/2012-12/31/2015	Mary Putka Position #5 Term: 1/1/2012-12/31/2015

CITY DEPARTMENT HEADS & CONTRACT POSITIONS – Appointed by the Mayor and City Council, Contract and Salary Positions

Adam Smee City Administrator/PW Director Appointed 10/1/2012	Coni McMaster Clerk/Treasurer Appointed 9/1/2004	Randall Gibson Police Chief Appointed 10/17/2011
Kelly Rasmussen Superintendent of Public Works Appointed 1/1/2013	Paul Brachvogel City Attorney Since 2007	Matt Hermen City Planner Since 9/2008

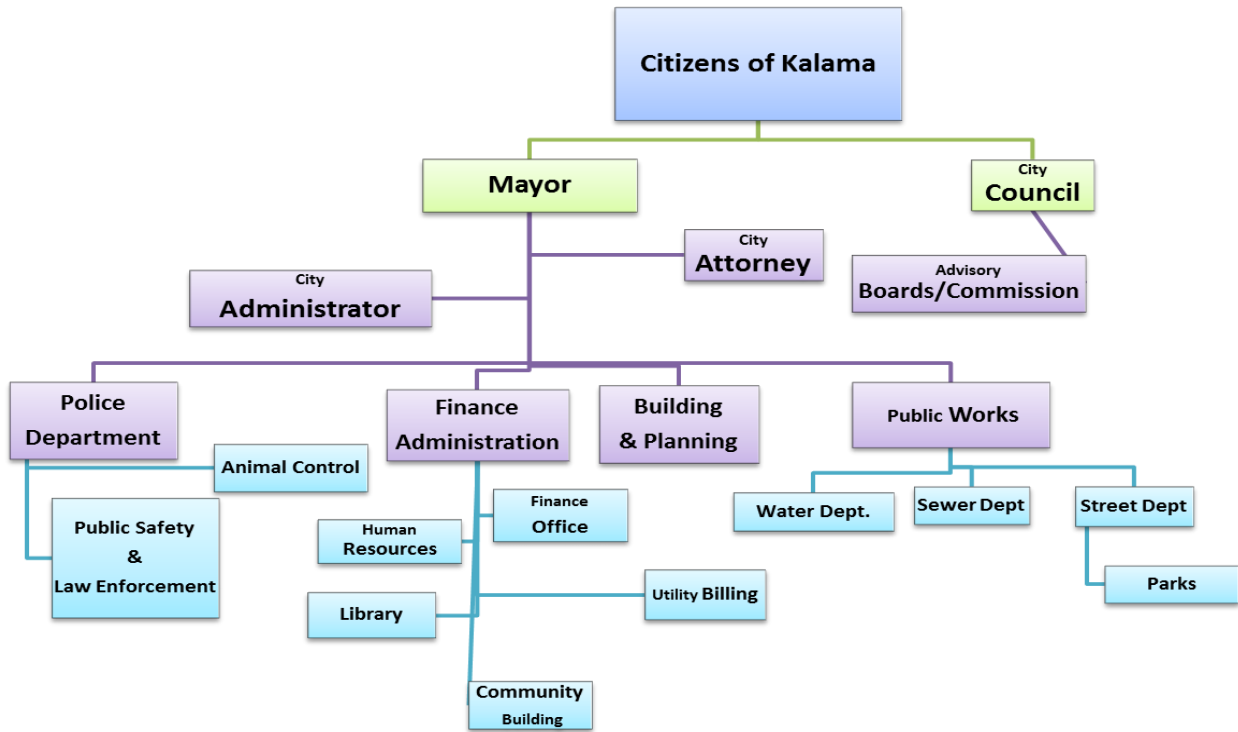
Information sources:

OFFICIAL NEWSPAPER - Longview Daily News - Published Daily - Official Public Hearing Notices and Ordinance publications are published in the Legal Notice Sections. Regular meeting and Workshop meeting notices can be found in the upcoming meetings or event notices in this newspaper.

TELEVISION ACCESS - KLTV local channel 29 broadcasts the City Council and Planning Commission meetings. Check listings for times. Or find on-line at www.kltv.org.

FIND KALAMA ON THE WEB AT www.cityofkalama.com
OR EMAIL - cityofkalama@kalama.com

Organizational Chart



KALAMA COMMITTEES AND BOARDS

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

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

Don Mathison

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

Jeremy Somogy

Term: 1/2/2009 - 1/2/2015

Phillip Fortuna

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

Kevin Wade

Term: 1/2/2013 - 1/2/2019

Kimberly Sullivan, Chairman

Term: 1/2/2012 - 1/2/2016

Jim Hendrickson

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

Dan Ohall

Term 1/16/2013 - 1/2/2015

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

Larry Rosson, Chairman Term: 9/1/2010 - 9/1/2016
Don Mathison Term: 9/1/2012 - 9/1/2018
Peggy Brindle Term: 9/1/2008 - 9/1/2014

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

Louise Thomas - Librarian Since April 2001	Pix Basso Term: 11/1/2014 - 1/1/2015
Cynthia Ssvenson- Chairperson Term: 1/1/2011 - 1/1/2016	Carole Eby Term: 1/1/2013 - 1/1/2018
Patricia Hamilton Term: 1/1/2012 - 1/1/2017	Katherine Bruner Term: 1/1/2014 - 1/1/2019

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

Susan Langham - Chairman Term: 1/2/2014 - 1/2/2017	Nancy Toteff Term: 6/2/2013 - 1/2/2015
George "Mike"- Reuter Term: 1/2/2012 - 1/2/2015	Vacant Term: 1/2/2014 - 1/2/2017
Shirley Lowman Term: 1/2/2012 - 1/2/2015	



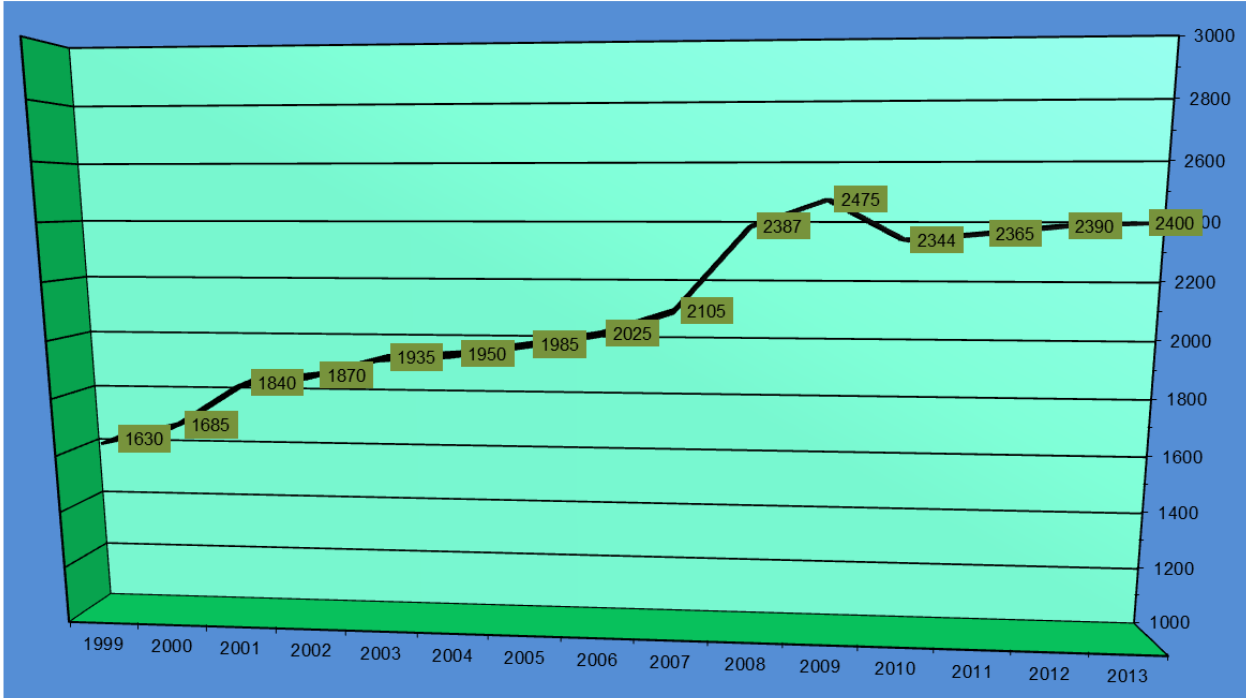


KALAMA

Kalama is a small City rich in history and long on community spirit. Incorporated in 1890, the City has been the County seat, was the western terminus of the Northern Pacific Railroad, and has survived fires and floods. It's easy to spend a day strolling the six blocks of the downtown core, exploring the many antique shops and grabbing a bite to eat at one of the many great restaurants. You can get information or check email at the Kalama Public Library. One can also take advantage of the walking path along the river, see the totem poles, take a break in the park, or throw a line in the water and see what bites. For those vampire movie fans, Kalama High School was the featured location for filming many scenes of the first "Twilight" movie. Come in August and enjoy the annual Untouchables Car Show where 300 plus classic cars are in attendance. On that same weekend join the Kalama Blues Festival for music and fun. The City operates a Community Building that can host weddings, parties, seminars, and other events. With Kalama's location at one of the deepest points of the Columbia River and the prime location of the railroad and Interstate 5, it is known as "where highway, rail and water meet." The river provides opportunities for industries and recreation. Convenient access to the freeway makes getting to the Pacific coast, the mountains, Portland, or Seattle all within a day's easy drive. The people of Kalama are what truly make the City a community, supporting school sports, community activities and each other. Many are life-long residents with generations having lived in Kalama, while others have come here to raise their families or to retire. While Kalama has grown in the last ten years through both development and annexation, it has retained the small town values and community spirit that makes Kalama a great place to live, work or visit.



Kalama Population Growth



Year Population

2013	2400
2012	2390
2011	2365
2010	2344*
2009	2475
2008	2387**
2007	2105
2006	2025
2005	1985
2004	1950
2003	1935
2002	1870
2001	1840**
2000	1685
1999	1630

*Adjusted by Federal Census 2010

**Years with annexations

ORDINANCE NO. 1325

AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2014 IN THE AMOUNT OF \$5,458,160.00 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2014 THROUGH 2019

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 2014 and the Capital Facilities Plan for years 2014 through 2019 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 2014 Budget, total expenditures in the amount of \$5,458,160.00, 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 18th day of December, 2013.

CITY OF KALAMA

Mayor

ATTEST:

Coni McMaster, Clerk/Treasurer

Published:

Effective:

EXHIBIT "A"

<u>FUND NO.</u>	<u>FUND NAME</u>	<u>EXPENDITURES</u>
001	General Fund (not including police)	\$799,050.00
001	General Fund-Police Budget	\$680,210.00
101	Street Fund	\$135,450.00
102	Arterial Street	\$120,000.00
103	Sidewalk Fund	\$110,000.00
104	Criminal Justice	\$8,500.00
105	Special Revenue	\$18,500.00
106	Community Building Reserve	\$11,000.00
107	Wage & Benefit Reserve Fund	\$7,000.00
108	Park Development Fund	\$1,200.00
109	Affordable Housing Development.....	\$0.00
110	Library Fund.....	\$38,600.00
113	Community Building.....	\$33,250.00
115	General Fund Designated Reserves	\$122,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax)	\$14,000.00
117	Police Vehicle Reserve	\$0.00
305	General Fund Reserves	\$10,000.00
401	Water/Sewer Fund.....	\$2,178,100.00
402	Garbage/Solid Waste	\$304,050.00
408	Water System Improvements	\$445,250.00
410	Water Equipment Reserve	\$0.00
412	Loan/Bond Reserve Fund.....	\$0.00
413	I & I Rehabilitation	\$15,000.00
415	Sewer/Water Capital Improvement Reserve	\$407,000.00
	TOTAL	\$5,458,160.00

**CITY OF KALAMA
SALARY SCHEDULE – 2014**

These salary and hourly amounts include a cost-of-living raise for City bargaining and non-bargaining employees of 2% and merit raises for Department Heads. Also included is a raise for the Mayor as authorized by the City Council. Included are any known contractual step pay increases.

<u>CLASSIFICATION</u>	<u>POSITION</u>	<u>ANNUAL BASE SALARY/HOURLY RATE - JANUARY 1, 2014</u>
<u>Elected Officials</u>		
	Mayor	\$ 6,000.00
	Councilmember (5)	1,200.00 each
<u>Department Heads</u>		
	Director of Public Works/City Administrator	\$ 72,318.00
	Clerk/Treasurer	74,269.90
	Police Chief	72,906.56
	Superintendent of Public Works	\$ 67,467.60
	City Attorney	Contracted
<u>Public Works Dept.</u>		
	Wastewater Treatment Plant Operator	53,173.79
	Field Supervisor	53,703.57
	Assistant Wastewater Treatment Plant Operator	46,396.59
	Public Works Technician (3)	44,758.82
		44,158.82
		41,932.80
	Summer Help	11.00 hr
<u>City Hall/Finance Dept.</u>		
	Finance Accounting Clerk	\$ 44,071.82
	Building Planning Clerk	45,571.82
	Building Official/Inspector - PT	27.00 hr
	Assistant Clerk – Full Time	38,224.32
	Community Building Caretaker/Custodian - PT	12.25
	Building Janitorial – PT	12.25
<u>Library</u>		
	PT Librarian	\$ 15.00 hr
	PT Library Aides	10.10 hr
<u>Police Department</u>		
	Police Sergeant	\$ 62,982.13
	Police Officer - Class 1	58,379.40
	Police Officer - Class 1	57,179.40
	Police Officer – Class 2	55,697.42
	Police Clerk - Full Time	42,871.70

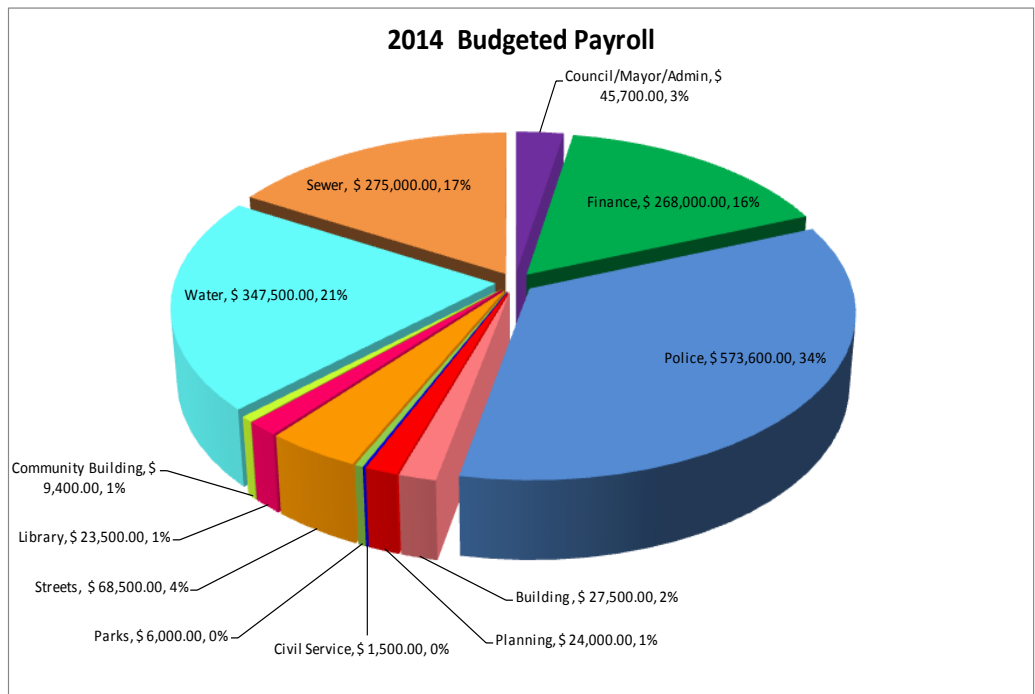
PT - Part-time position - works variable hours
Annual Salaries may be increased by overtime

OVERVIEW OF KALAMA'S 2014 BUDGET

While 2013 brought changes for the City with the hiring of a City Administrator/Public Works Director, it proved to be a year in which the City began to see some economic recovery with new residential construction and the proposal for annexation of the East Port property on the north end of the City. The City has begun the process for improving its codes with adoption of mixed use zoning and new small lot development criteria, to encourage both residential and commercial development in the future. These actions will continue in 2014, as we move to finalize the annexation, address code issues for large residential lot development, complete a water/sewer rate study, and look at planning to improve economic development opportunities in the downtown core of the City. The City will provide more customer service with a full-time clerk at the Police Department and the Finance Department fully staffed beginning in January. A new City webpage will be launched in 2014 with a focus on the entire community while encouraging tourism and promoting Kalama for the future.

PERSONNEL AND STAFFING

In 2014 the City of Kalama will have 18 full-time, 6 regular part-time/on-call positions. This includes reinstating a full-time position in the Finance Department from part-time and making the part-time Police Clerk a full-time position. Union contracts were negotiated in 2012 giving all bargaining employees raises at the beginning of 2014 based on the CPI which will



be 2%. Non-bargaining employees including part-time employees are receiving 2% raises in 2014 as well. Payroll costs to the City are reflected in the chart (including estimates for overtime) and the base salary schedule (Exhibit B of the Budget Ordinance, page 14) which splits the costs by each department and function of the City.

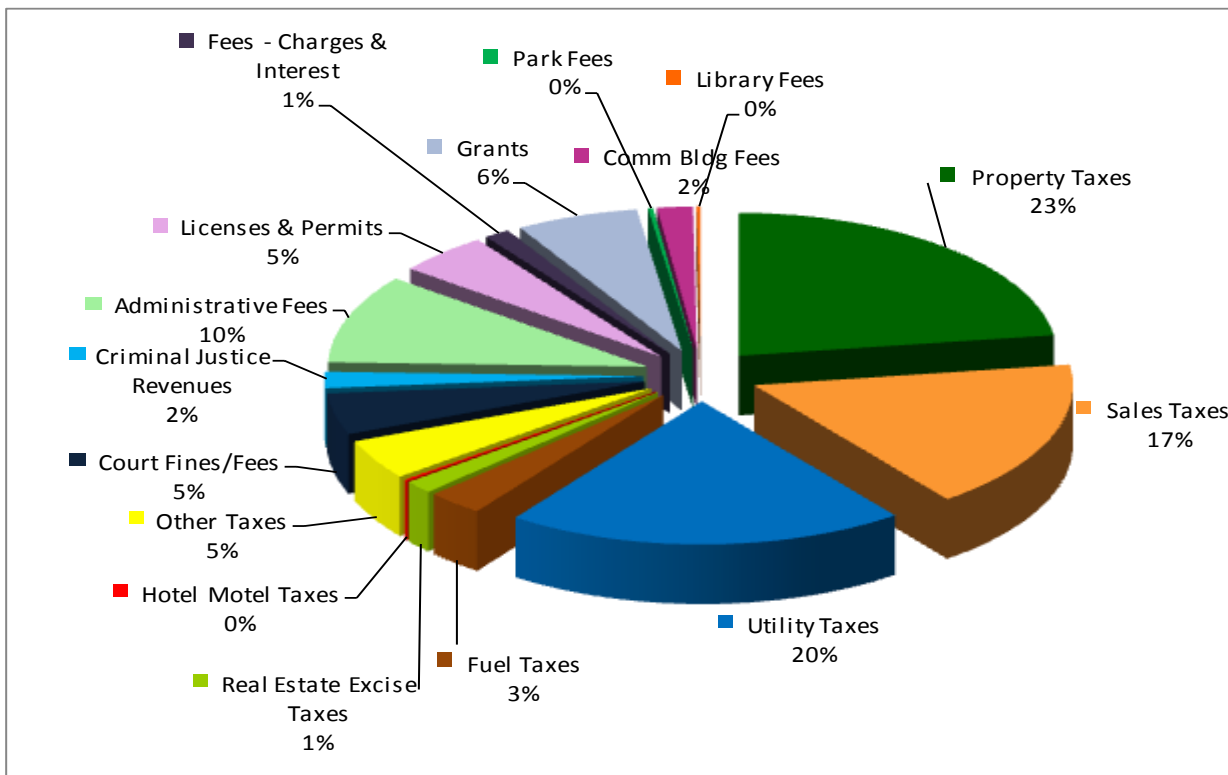
FINANCIAL INFORMATION

The City of Kalama is funded through revenues from local property and sales taxes, state funds including other taxes, grants, loans, and fees for services it provides to the public plus other miscellaneous revenues. The City is required to adopt its annual budget by December 31st of each year. Kalama also adopts a Capital Facilities Plan along with the budget which shows projects to be funded in that year's budget and projected forward for the next 6 years.

While the City does all it can to stay within the annual adopted budget, there are many things that can happen within the course of a year. If the revenues received are less than anticipated, then the affected departments will need to determine what expenditures can be cut. If an unexpected event occurs, one or all of the projects included in the budget may be replaced with one more urgent. All departments are expected to make adjustments to their individual budgets to stay within the revenues received and keep their total expenditures within the amount budgeted for the department. During the year unanticipated revenues and expenditures can require the City Council to amend the budget in order to authorize additional expenditures. A complete copy of the financial budget pages begin on page 33.

GENERAL FUND

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



Tax Revenues

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

Fees for Services & Other Revenues

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

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

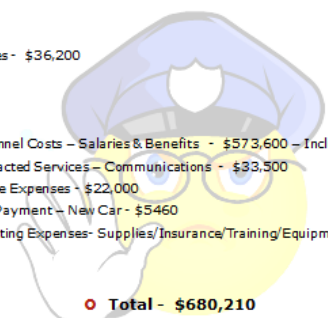
Finance

- 
- Administrative Fees from Utility Funds - \$175,000
 - Expenses
 - Personnel - \$268,000 - Includes 4 FT Office Staff
 - Operating Expenses - \$23,400
 - Transfer to Reservers - \$5,000
 - Total \$296,400**

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

POLICE DEPARTMENT provides public safety by handling a wide variety of calls such as neighborhood disputes and domestic violence assaults and responds to all felony crimes within our City limits. With three officers, a sergeant, a police clerk, the Chief, and the drug dog "Amy" the department provides 24/7 emergency call response. The Department's officers also provide emergency backup to other law enforcement agencies through Mutual Aid Agreements. The Department's dedicated staff and their tireless efforts help to maintain this agency's professional image.

Police

- 
- Direct Revenues - \$36,200
 - Expenses:
 - Personnel Costs - Salaries & Benefits - \$573,600 - Includes FT Police Clerk
 - Contracted Services - Communications - \$33,500
 - Vehicle Expenses - \$22,000
 - Loan Payment - New Car - \$5460
 - Operating Expenses - Supplies/Insurance/Training/Equipment/ - \$45,650
 - Total - \$680,210**

Building & Planning

- Estimated Fees & Charges - \$67,550
- Expenses
 - Personnel - \$51,500
 - Contract Services - \$33,500
 - Operating Expenses - \$3,800
- Total \$88,800

Downtown Economic Development Plan – cost \$50,000 - Would like to budget \$10,000 of Reserve Funding to use as a share for grant funding requests and possible outside funding matches.

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

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

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

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

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

SPECIAL REVENUES

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

STREETS & SIDEWALKS (Funds 101, 102 & 103) receives the transfers from the General Fund for street maintenance, the restricted fuel tax revenues, and private sidewalk contributions. All expenditures for the street maintenance and street and sidewalk projects are accounted for in these funds. The Public Works crew maintains the streets and stormwater systems through snow and rain storms as well as performs all City park maintenance. In 2013 the City has received grant approval for replacing sidewalk along Elm Street and completed the engineering. Construction will be completed in 2014. The City has also received approval of TIB Grant funds for the chip sealing of Military and Cloverdale Roads which will be completed in 2014.

Administration of Justice

- Receive Fines and Court fees - \$75,800
- Expenses
 - Court - \$22,000
 - Prosecutor - \$17,300
 - Indigent Defense - \$16,200
 - Jail - \$41,500
 - State remittances - \$35,700
- Total \$132,700

CRIMINAL JUSTICE FUND (104) receives State funding to be used by the Police for criminal justice purposes, which include the expenditures for the Police Dog, and other special projects which may include DARE programs or domestic violence programs. Property or funds confiscated during arrests are also accounted for here.

SPECIAL REVENUE FUND - TOURISM (105) includes the restricted revenues from Hotel/Motel taxes. The Hotel/Motel taxes can only be used to provide for tourism expenses. For 2014 the City will support the third annual Kalama Blues Festival as well as the Untouchables Car Show, and other projects aimed at drawing people into Kalama.

105 - Hotel/Motel Taxes - Tourism - Currently Budgeted

Carryover from 2013 - \$15,000
 Estimated Revenues - \$11,000 - Hotel/Motel Tax & Event Revenues
 Estimated Expenditures:
 • Kalama Blues Festival - \$15,000
 • Special Events (Car Show) - \$2000
 • Webpage - \$500
 • Other Projects - \$1000



Estimated Ending Balance \$7500 -

Future Projects:
 Annual Blues Festival
 2015 - 125th Anniversary

Official Requests for 2014
 • Untouchables Car Show - \$2000 - (above)
 • Kalama Antique Association - \$500 for Highway Sign
 • Kalama Chamber of Commerce - \$2500 for Kiosk - Interactive Screen

Community Building

113 - Community Building Operations - \$33,250 - All covered by the projected Revenues.



106 - Community Building Reserves - \$25000 (carryover and projected revenues are only - \$14,520)
 • This is for a new roof - but is not fully funded and will have to be removed or covered through reserve funding
 • Propose using \$11,000 of reserve and \$14,000 from Capital Improvement Fund

COMMUNITY BUILDING FUNDS (106 & 113) operate and maintain the Community Building for community and public use. The City is working towards the building being self-supporting for the costs of operations. The building operates on user fees and generous donations from community service clubs. It currently is leased by a church on most Sundays, and is used for providing community classes to the public. Several community organizations contribute to the reserve fund to provide for future maintenance or hold fundraisers to pay for improvements.

PARK DEVELOPMENT FUND (108) provides for the development of new parks and improvements to existing parks of the City with input from the Parks and Recreation Advisory Committee. The City is working on developing on-going recreation and educational programs as well which will be self-supporting. Park funding comes from fees placed on developments and provided to the City when homes are built on the lots.

SPECIAL REVENUE FUND - AFFORDABLE HOUSING (109) includes the restricted revenues from recording fees to be allocated to affordable expenditures. These funds are received annually from the County. The City has provided funds to the Kalama Housing Authority in the last two years.

LIBRARY FUND (110) receives the transfers from the General Fund as well as user fees, donations, and other miscellaneous fees. The Library provides more than just books. With computer and internet access, it uses modern technology to provide the citizens with access to a wide variety of services important to the community. Many volunteers work to help keep the library

operating. FOLK (Friends of the Library at Kalama) is a non-profit organization which works to help the library and promote literacy throughout the community.

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

CAPITAL IMPROVEMENT RESERVE FUND (116) receives the real estate excise taxes paid on the sales and transfers of property which is restricted by State laws to be spent only on capital improvements. No funds have been allocated to be expended in 2014.

OTHER RESERVE FUNDS are funds set up to receive funds as designated by the City to be held in reserve for future needs, including leave/benefit buy outs for employees leaving the City (Wage/Benefit Reserve Fund 107), purchase of Police Vehicles (Police Vehicle Reserve Fund 117) and a general reserve fund for emergency or special projects or needs (General Fund Reserve Fund 305).

SPECIAL REVENUE FUNDS

- 104 – Criminal Justice - \$8,500 - Drug Dog/Policy Updates
 - 107 – Benefit Reserve Fund - \$7000 – Leave Buyouts
 - 108 – Parks Improvement Fund - \$1200 – P&R Class costs
 - 109 – Affordable Housing Fund - \$0
 - 110 - Library Operations - \$38,600 (5% increase)
 - 6% Increase in funding from General Fund
 - Salary increases for staff – Additional Training Funds
 - Increase to Book Budget & Allocation for new computers
 - 115 – Designated Reserves – \$122,000 Insurance
 - 116 – Capital Improvement –Real Estate Excise Tax - \$0
 - Add \$14,000 for CB Roof
 - 117 – Police Vehicle Reserve - \$0
 - 305 – General Fund Reserves - \$0
 - Add \$10,000 for DT Economic Development Plan – Match
-

ENTERPRISE FUNDS

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

WATER/SEWER OPERATING FUND (401) receives the utility payments for water and sewer services and connection fees to support the operating, maintenance, and administrative costs of the water and sewer facilities. The Kalama Public Works Department operates the water treatment plant to provide clean drinking water and the wastewater treatment facilities to dispose of sewage and waste for the community.

The City Public Works Crew provides services from meter reading to the replacing of large portions of City water or sewer lines. All development plans and projects for utility services and street access are reviewed by Public Works staff working with the Planning Department to provide for future infrastructure and growth.

WATER & SEWER

- **Operating Revenues - \$2,178,320 including connection fees**
- Expenses**
- **Personnel Costs - Salaries & Benefits**
 - Water - \$347,500
 - Sewer - \$275,000
- **Utility Costs - \$162,000**
- **Project/Equipment Costs - \$43,000**
- **Contracted Services - Maintenance/Repairs/Lab/Administrative Fees/Sewer Disposal - \$263,500**
- **Operating Expenses- Supplies/Insurance/Training/Vehicle/ Equipment/ Communications/State Taxes/ - \$412,100**
- **Rate Transfers to Reserves**
 - Water - \$225,000
 - Sewer - \$295,000
- **Transfers to Reserves - Hookup Fees**
 - Water - \$75,000
 - Sewer - \$80,000

Garbage/Solid Waste

- **Projected Revenues - \$311,000**
 - Proposed Rate Increase included
- **Projected Expenses**
 - Contracted - \$275,000
 - Operating Expenses - \$19,050
 - Transfers to Streets - \$10,000
- **Total - \$304,050**

GARBAGE/SOLID WASTE FUND (402) receives the garbage portion of the utility payments to provide garbage collection services to the City. Under a contract agreement, the City keeps 15% of the fees to cover the administration and billing costs it incurs and pays the remaining funds to the contractor, Waste Control, Inc.

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

OTHER WATER/SEWER RESERVE FUNDS (410,412,413) are funds held in reserve to cover purchases of new equipment (Public Works Vehicle Reserve Fund 410), funding for various improvements, required loan reserves (Sewer Loan Reserve Fund 412).



DEBT OBLIGATIONS

The following are the outstanding loans the City of Kalama has used to make improvements to the water and sewer systems, downtown streets, purchase equipment, and cover unanticipated expenditures in recent years. The loans have come from various sources including the United States Department of Agriculture-Farm Home Administration (USDA/FMHA), Public Works Trust Fund (PWTF), Washington State Department of Ecology-State Revolving Fund (DOE/SRF), and from reserve funds of the City. Balances are as of January 1, 2014 and are shown on the spreadsheet on page 24.

Capital Improvement Loans

1. PWTF - This loan was used to improve the Cloverdale water system in 1995 to build the Jaeger Road and Agate Mountain Reservoirs. It is a 20-year loan at 1% interest. The City will pay off this loan in 2015. Original Loan - \$159,490.00

2. PWTF - This loan was used to build the North Port Waterline through an interlocal agreement with the Port of Kalama. The Port of Kalama paid this loan off in 2013.

3. PWTF - This loan was used to construct the City's new Water Treatment Plant in 2001. This is a 20-year loan at ½ % interest. Original Loan - \$4,132,992.75

4. DOE/SRF - This loan was used to make improvements to the Sewer collection system on the south end of Kalama in 1999. It is a 20-year loan at 4.4% interest. Payoff is in 2019. Original Loan – \$1,085,916.07

5. PWTF - This loan was used to design the new Wastewater Treatment Plant in 2003. It is a 20-year loan at ½% interest. Payoff is in 2022. Original Loan - \$470,510.00

6. 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

7. 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%.

City Interfund Loans

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

LOAN/YEAR & PROJECT/FUND # /INTEREST RATE	ORIGINAL LOAN AMT	EST BALANCE 1/1/2014	PAYMENTS 2014	2015	2016	2017	2018	2019-2030	FINAL YEAR
COLOR KEY- WATER SEWER STREETS GENERAL FUND POLICE									
CAPITAL IMPROVEMENT LOANS									
PWTF/1995 CLOVERDALE RESERVOIRS-408 (1%)	\$ 159,490.00	\$ 17,471.47	\$ 8,910.45	\$ 8,823.09					2015
**PWTF/1995 NORTH PORT PROJECT-401 (2%)	Paid off in 2013	\$ 0.00							2014
PWTF/2001 H2O TREATMENT PLT CONST. (.5%)	\$ 4,132,992.75	\$ 1,740,207.48	\$ 226,226.97	\$ 225,139.33	\$ 224,051.71	\$ 222,964.08	\$ 221,876.45	\$ 659,103.65	2021
TOTAL WATER SYSTEM LOANS	\$ 4,292,482.75	\$ 1,757,678.95	\$ 235,137.42	\$ 233,962.42	\$ 224,051.71	\$ 222,964.08	\$ 221,876.45	\$ 659,103.65	
DOE-SRF/WASTEWATER IMPROVEMENTS-415 (4.4%)	\$ 1,085,916.07	\$ 446,266.02	\$ 85,437.52	\$ 85,437.52	\$ 85,437.52	\$ 85,437.52	\$ 85,437.52	\$ 85,437.56	2019
PWTF WWTP DESIGN-415 (.5%)	\$ 470,510.00	\$ 222,873.16	\$ 25,878.05	\$ 25,754.23	\$ 25,630.41	\$ 25,506.59	\$ 25,382.77	\$ 100,293.00	2022
DOE-SRF/WWTP CONSTRUCTION LOAN - 0%	\$ 5,762,166.92	\$ 3,545,948.87	\$ 295,495.74	\$ 295,495.74	\$ 295,495.74	\$ 295,495.74	\$ 295,495.74	\$ 2,659,461.65	2027
TOTAL SEWER SYSTEM LOANS	\$ 7,318,592.99	\$ 4,215,088.05	\$ 406,811.31	\$ 406,687.49	\$ 406,563.67	\$ 406,439.85	\$ 406,316.03	\$ 2,845,192.21	
COWLITZ COUNTY - DOWNTOWN STREET IMPRVMT	\$ 100,000.00	\$ 61,731.47	\$ 7,206.25	\$ 7,206.25	\$ 7,206.25	\$ 7,206.25	\$ 7,206.25	\$ 28,825.00	2022
TOTAL CAPITAL IMPROVEMENT LOANS	\$ 11,711,075.74	\$ 6,034,498.47	\$ 649,154.98	\$ 647,856.16	\$ 637,821.63	\$ 636,610.18	\$ 635,398.73	\$ 3,533,120.86	
VEHICLE/EQUIPMENT LOANS/LEASES									
CITY INTERFUND LOANS									
GENERAL FUND - Police Vehicle Loan 2013 September	\$ 16,000.00	\$ 14,684.92	\$ 5,415.96	\$ 5,415.96	\$ 3,610.26				2016
TOTALS	\$ 11,727,075.74	\$ 6,049,183.39	\$ 654,570.94	\$ 653,272.12	\$ 641,431.89	\$ 636,610.18	\$ 635,398.73	\$ 3,533,120.86	

CAPITAL FACILITIES PLAN 2014 - 2019

The Mayor and City Council have been very conservative in planning for projects due to the outstanding debt the City has and the economic condition of the country, so as not to place any more burden on the taxpayers. Nearly all projects completed within the last two years have been funded by grants, with only a small portion of funding coming from City Reserve Funds. Purchases of new equipment or vehicles have been made when the need mandated the purchase. Transportation Improvement Board grant funding has been approved for replacement of a portion of sidewalk in the 200 Block of Elm Street which will be constructed in 2014 and the chip sealing of Military and Cloverdale Roads. A major project in 2014 will be the replacement of inside residential water meters with new radio read technology which will provide not only more efficient use of staff time in reading and billing accounts, but also detailed data that can help the City and the customers with many issues such as tracking usage and leak information.

The City has many capital projects it would like to see completed and is continually seeking funding for them. This includes the Green Mountain Reservoir replacement, replacement of additional older sewer lines, various waterline replacements and a new City Hall or complex.



Elm Street Sidewalk Improvement Project - Slated to be completed in 2013 -2014



CAPITAL FACILITIES PROJECTS 2014 to 2019

		CITY HALL & LIBRARY		SUBMITTED BY		CLERK/TREASURER CONI MCMASTER	
		PRIORITY H - M- L		PROPOSED YEAR OF EXPENDITURE			
		FUNDING SOURCE		BENEFIT/ NEED			
		2014		2015		2016	
		2017		2018		2019	
FUNDED PROJECTS							
APPROVED WITH FUNDING AVAILABLE							
1	Upgrade of Financial Computer System (Establish Savings Plan)	H	Revenues 001	Efficiency	\$5,000	\$5,000	\$5,000
2	Library Circulation Computers	H	Revenues 110	Upgrade/Maint	\$2,000		
3							
4							
5							
6							
7							
8							
9							
10							
UNFUNDED PROJECTS							
NOT APPROVED -NO FUNDING SOURCE							
1	City Hall Brick and Window Repairs	H	Unknown	Extend Life	\$20,000		
2	Sound System for Council Chamber	M	Unknown	Efficiency	\$5,000		
3	Laptops/IPads For City Council	M	Unknown	Efficiency	\$1,800	\$1,500	
4	Air Conditioning for Library	M	Unknown	Comfort	\$8,000		
5	Air Conditioning for Council Chamber	M	Unknown	Comfort	\$11,000		
6	New Carpet Council Chambers	M	Unknown	Imp Appearance	\$3,000		
7	Library Public Computer Replacements (2 per yr)	M	Unknown	Upgrade/Efficiency		\$2,000	\$2,000
8	New Vinyl Flooring for City Hall & Library	L	Unknown	Appearance	\$3,000		
9	New City Hall Complex	M	Unknown	Efficiency		\$500,000	\$2,000,000
10	Library Circulation Computers	H	Unknown				\$ 3,000
11							
12							
13							
14							
15							
16							
17							
18							

CAPITAL FACILITIES PROJECTS 2014 to 2019

STREET DEPARTMENT												
		SUBMITTED BY	Kelly Rasmussen, Superintendent of Public Works									
		PROPOSED YEAR OF EXPENDITURE										
		PRIORITY H - M - L	FUNDING SOURCE	BENEFIT/ NEED	2014	2015	2016	2017	2018	2019		
FUNDED PROJECTS												
APPROVED WITH FUNDING AVAILABLE												
1	Elm Street Sidewalk Improvements - Fund 103	H	TIB - 95%/City 5%	Safety	\$119,600							
2	Chipseal Military & Cloverdale Roads - Fund 102	H	TIB-95%/City 5%	Maintenance	\$70,000							
3	Taylor Road Guardrail	H	City Reserves	Safety/Maint	\$15,000							
4												
5												
6												
7												
8												
9												
10												
UNFUNDED PROJECTS												
NOT APPROVED -NO FUNDING SOURCE												
1	Replace Sidewalks	M	Unknown	Safety/Maint	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000			
2	Pave Nectarine Street	M	Unknown	Maintenance	\$30,000							
3	Pave Holly Boulevard and Improve Catch Basins	M	Unknown	Maintenance		\$30,000						
4	Pave N. Third Place	M	Unknown	Maintenance		\$20,000	\$20,000	\$20,000	\$20,000			
5	Install Culverts and Rock Ditch Along Taylor Road	M	Unknown	Safety/Maint			\$30,000					
6	Pave N. Third Place Holly to Juniper	M	Unknown	Maintenance				\$6,000				
7	Rehab Meeker Drive Nectarine to Old City Limits	H	Grant	Maintenance					\$900,000			
8	Rebuild S. First Place Cedar to Ashland	M	Unknown	Maintenance					\$50,000			
9	Pave Summit/Woodale	M	Unknown	Maintenance						\$40,000		
10	Pave N. Third Street Elm to Fir	M	Unknown	Maintenance						\$40,000		
11	Install Guard Rail Along China Garden Road	H	Unknown	Safety/Maint						\$200,000		
12	Repair Guard Rails - Oak Street	H	Unknown	Safety/Maint			\$100,000			\$30,000		
13	West Frontage Overlay	H	Unknown	Maintenance								
14	Pave Tenth Street	M	Unknown	Maintenance		\$50,000						
15	Overlay China Garden Road	H	Unknown	Maintenance		\$300,000						
16	Pave Birch and Cedar	M	Unknown	Maintenance		\$50,000						
17	Pave Second Street Fir to Elm St - Fund 102	H	TIB -95%/City 5%	Maintenance	\$128,000							

CAPITAL FACILITIES PROJECTS 2014 to 2019

SEWER DEPARTMENT																					
		SUBMITTED BY		KELLY RASMUSSEN, SUPERINTENDENT OF PUBLIC WORKS																	
				PROPOSED YEAR OF EXPENDITURE																	
				2014		2015		2016		2017		2018		2019							
PRIORITY	H - M - L	FUNDING SOURCE	BENEFIT/NEED	FUNDING SOURCE		BENEFIT/NEED		2014		2015		2016		2017		2018		2019			
				413 Reserve	401	Maintenance	Maintenance	\$15,000	\$12,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		
1	H	Replace Sections of Leaking Sewer Line	Maintenance	413 Reserve	\$15,000																
2	M	Purchase Jet Trailer	Maintenance	401	\$12,000																
3	L	Purchase Pipe Camera	Maintenance	401	\$8,000																
4																					
5																					
6																					
7																					
8																					
9																					
10																					
UNFUNDED PROJECTS																					
NOT APPROVED-NO CURRENT FUNDING SOURCE																					
1	M	Install New Sewer Line Old Pac Hwy - Stone Forest to Todd Rd	Development	Developer																	
2	M	Lift Station Upgrades	Maintenance	Unknown																	
3	H	Rehab Sewer Lines North and East Elm Street	Maintenance	Unknown																	
4	H	Replace Equipment at Wastewater Treatment Plant	Maintenance	Unknown						\$10,000											
5	M	Install New Sewer Line Cloverdale to Parkland	Development	Developer																	
6	L	Install New Sewer Line Rebel Under I-5 to Hendrickson	Growth	Unknown																	
7	L	Install Pump Station at Rebel	Growth	Unknown																	
8	L	Install New Sewer Line Hendrickson @Temco to WWTP	Growth	Unknown																	
9																					
10																					
11																					
12																					
13																					
14																					
15																					
16																					
17																					
18																					
19																					

CAPITAL FACILITIES PROJECTS 2014 to 2019

WATER DEPARTMENT

	SUBMITTED BY	Kelly Rasmussen, Superintendent of Public Works	PROPOSED YEAR OF EXPENDITURE					
			2015	2016	2017	2018	2019	
PRIORITY H - M - L								
FUNDED PROJECTS	FUNDING SOURCE	BENEFIT/NEED	2014	2015	2016	2017	2018	2019
APPROVED WITH FUNDING AVAILABLE								
1 Upgrade Water Meters to Radio Read Meters -	H	408 - Reserves	Efficiency/Maint	\$180,000	\$ 50,000			
2 Underwater Inspection of Reservoirs	H	401	DOH Req	\$13,000				
3 Water/Sewer Rate Study	H	408 Reserves		\$30,000				
4 Vacuum Trailer	M	401	Effic/Cost save	\$ 25,000				
5 Update Water System Plan	H	401	DOH Req	\$40,000				
6								
7								
8								
9								
10								

UNFUNDED PROJECTS	FUNDING SOURCE	BENEFIT/NEED	2014	2015	2016	2017	2018	2019
NOT APPROVED - NO FUNDING SOURCE								
1 Purchase Property for New Pump Stations	H	Unknown	Reliability	\$10,000	\$10,000			
2 Replace Central Port Waterline (Gram to Kalama Chem)	H	Unknown	Reliability		\$300,000			
3 Replace Holly Street Waterline	M	Unknown	Reliability		\$20,000			
4 Replace Ivy Street Waterline	M	Unknown	Reliability		\$60,000			
5 Replace Upper Gore Road Reservoir/Pump Station and Waterline	M	Unknown	Reliability					\$1,200,000
6 Replace Kilkelly Road Waterline	M	Unknown	Reliability		\$40,000			
7 Replace Waterline Behind School Bus Garage	H	Unknown	Reliability		\$40,000			
8 Install Fire Hydrants	M	Unknown	Reliability			\$10,000		\$10,000
9 Replace Cloverdale Waterlines (Vincent Rd. to Todd Rd)	M	Unknown	Reliability			\$200,000		\$200,000
10 Replace Simmons Road Reservoir	L	Unknown	Reliability					\$200,000
11 Replace Old Pacific Hwy S. Waterline (Stone Forest to Kilkelly)	M	Unknown	Reliability					\$650,000
12 Replace Hendrickson Drive Waterline	H	Unknown	Econ Dev					\$500,000
13 Install Waterline to Connect Todd Road W/ Hendrickson Drive	L	Unknown	Econ Dev					\$1,300,000
14 Replace Simmons Road Waterline	L	Unknown	Reliability					\$100,000
15 Replace Jaeger Road Waterline	M	Unknown	Reliability					\$250,000
16 Replace East Frontage Road Waterline	M	Unknown	Reliability					\$60,000
17 Install Additional Filter at Water Treatment Plant	H	Unknown	Expansion					\$300,000
18 Replace Waterlines in Modrow Road/Westview Area	M	Unknown	Reliability					\$300,000
19 Replace Lower Green Mtn. Reservoir, Pump Station & Waterline	M	Unknown	Reliability					\$900,000
20 Purchase New Service Vehicle	M	Unknown	Reliability		\$35,000			
21 Purchase New Trackhoe w/ Trailer	M	Unknown	Reliability					\$100,000





2014
Budget Detail

General Fund Depts. % of Expenditures	REVENUES							Gen. Fund Total	101		110		113		401		402										
	Admin. of Justice	Building/ Planning	Finance	General**	Legislative/ Executive	Parks	Police		Streets	Library	Comm. Bldg	Water	Sewer	Garbage													
Tax Revenues	8.97%	6.00%	20.04%	9.56%	1.88%	0.95%	45.98%	101.15%																			
Property Taxes	\$ 34,896.03	\$ 23,351.68	\$ 77,944.11	\$ 37,170.71	\$ 7,310.55	\$ 3,681.57	\$ 178,874.36	\$ 389,000.00	\$ 21,037.55	\$ 9,203.93																	
Sales Taxes	\$ 26,912.10	\$ 18,009.00	\$ 60,111.14	\$ 28,666.36	\$ 5,637.95	\$ 2,839.26	\$ 137,949.38	\$ 300,000.00	\$ 16,224.33	\$ 7,098.14																	
Utility Taxes	\$ 29,468.75	\$ 19,719.86	\$ 65,821.69	\$ 31,389.66	\$ 6,173.56	\$ 3,108.99	\$ 151,054.57	\$ 328,500.00	\$ 17,765.64	\$ 7,772.47																	
Other Taxes	\$ 7,203.47	\$ 4,820.41	\$ 16,089.75	\$ 7,673.03	\$ 1,509.09	\$ 759.97	\$ 36,924.45	\$ 80,300.00	\$ 4,342.71	\$ 1,899.94																	
Total of Taxes if Allocated	\$ 98,480.36	\$ 65,900.95	\$ 219,966.69	\$ 104,899.77	\$ 20,631.15	\$ 10,389.79	\$ 504,802.76	\$ 1,097,800.00	\$ 59,370.23	\$ 25,974.47																	
Actual % of Taxes	5.18%	1.94%	11.06%	8.86%	2.53%	1.28%	58.67%	100.00%	7.29%	3.19%																	
Actual Tax Amount Needed	\$ 56,900.00	\$ 21,250.00	\$ 121,400.00	\$ 97,240.00	\$ 27,800.00	\$ 14,000.00	\$ 644,010.00	\$ 1,097,600.00	\$ 80,000.00	\$ 35,000.00																	
Direct Revenues																											
Departmental Fees/Chgs																											
Contract Fees	\$ 75,800.00	\$ 67,550.00		\$ 27,110.00			\$ 3,700.00	\$ 98,360.00	\$ 4,000.00	\$ 3,200.00	\$ 27,000.00	\$ 1,208,300.00	\$ 962,200.00	\$ 311,000.00													
Direct Taxes							\$ 30,000.00	\$ 75,800.00				\$ 5,000.00															
Administration Fees			\$ 175,000.00				\$ 2,500.00	\$ 175,000.00																			
Grant Proceeds/Donations							\$ 2,500.00	\$ 2,500.00																			
Other Direct Revenues							\$ 0.00	\$ 0.00	\$ 10,050.00	\$ 20.00	\$ 6,020.00	\$ 2,720.00	\$ 100.00	\$ 20.00													
Total Revenues	\$ 132,700.00	\$ 88,800.00	\$ 296,400.00	\$ 124,350.00	\$ 27,800.00	\$ 14,000.00	\$ 680,210.00	\$ 1,479,460.00	\$ 126,050.00	\$ 38,420.00	\$ 33,020.00	\$ 1,216,020.00	\$ 962,300.00	\$ 311,020.00													
EXPENDITURES																											
Personnel/Staffing		\$ 51,500.00	\$ 268,000.00	\$ 34,000.00	\$ 13,200.00	\$ 6,000.00	\$ 573,600.00	\$ 946,300.00	\$ 68,500.00	\$ 23,500.00	\$ 9,400.00	\$ 347,500.00	\$ 275,000.00	\$ 275,000.00													
Contract Services		\$ 33,500.00	\$ 100.00	\$ 38,900.00	\$ 7,000.00		\$ 33,500.00	\$ 245,700.00	\$ 15,200.00			\$ 119,000.00	\$ 144,500.00	\$ 144,500.00													
Operating Exp/Supplies		\$ 2,300.00	\$ 7,600.00	\$ 44,150.00	\$ 7,300.00	\$ 2,000.00	\$ 28,850.00	\$ 92,200.00	\$ 16,300.00	\$ 7,600.00	\$ 6,850.00	\$ 162,000.00	\$ 97,000.00	\$ 97,000.00													
Training		\$ 700.00	\$ 1,500.00	\$ 1,300.00	\$ 300.00		\$ 4,200.00	\$ 8,000.00		\$ 300.00		\$ 3,800.00	\$ 1,300.00	\$ 1,300.00													
Utility/Maintenance			\$ 6,600.00			\$ 6,000.00	\$ 6,600.00	\$ 19,200.00	\$ 23,500.00	\$ 1,500.00	\$ 11,000.00	\$ 102,000.00	\$ 60,000.00	\$ 60,000.00													
Equipment Costs		\$ 300.00	\$ 7,600.00				\$ 5,000.00	\$ 12,600.00	\$ 4,700.00	\$ 2,500.00		\$ 13,500.00	\$ 12,000.00	\$ 12,000.00													
Vehicle Expenses		\$ 500.00					\$ 22,000.00	\$ 22,300.00				\$ 16,000.00	\$ 9,500.00	\$ 9,500.00													
Other Expenses			\$ 5,000.00	\$ 6,000.00			\$ 1,000.00	\$ 7,500.00				\$ 58,000.00	\$ 18,000.00	\$ 18,000.00													
Transfers to Funds/Resv.			\$ 5,000.00	\$ 115,000.00			\$ 1,000.00	\$ 120,000.00		\$ 3,000.00	\$ 6,000.00	\$ 84,000.00	\$ 12,000.00	\$ 12,000.00													
Special Projects								\$ 0.00				\$ 23,000.00	\$ 20,000.00	\$ 20,000.00													
Loan Payments							\$ 5,460.00	\$ 5,460.00	\$ 7,250.00			\$ 225,000.00	\$ 375,000.00	\$ 375,000.00													
Total of Expenditures	\$ 132,700.00	\$ 88,800.00	\$ 296,400.00	\$ 239,350.00	\$ 27,800.00	\$ 14,000.00	\$ 680,210.00	\$ 1,479,260.00	\$ 135,450.00	\$ 38,600.00	\$ 33,250.00	\$ 1,153,800.00	\$ 1,024,300.00	\$ 304,050.00													
General includes																											
expenditures for:																											
Admin. of Justice																											
includes expenditures																											
for:																											
Judicial																Revenues minus Expenditures				\$ 200.00	-\$ 9,400.00	-\$ 180.00	-\$ 230.00	\$ 62,220.00	-\$ 62,000.00	\$ 6,970.00	
Court Costs																Estimated Beginning Balance 1/1/2014				\$ 150,000.00	\$ 34,000.00	\$ 5,000.00	\$ 6,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 1,500.00
Jail																Estimated Reserve/Carryover 12/31/14				\$ 150,200.00	\$ 24,600.00	\$ 4,820.00	\$ 5,770.00	\$ 137,220.00	\$ 13,000.00	\$ 8,470.00	
Criminal Legal																library & streets											
																transfers to											
																other costs for											
																outside entity											
																services.											

Fund Numbers	GENERAL FUND RESERVES										WATER/SEWER RESERVES							
	102	103	104	105	106	107	108	109	115	116	117	305	408	410	412	413	415	
Fund Names	Street Reserve	Sidewalks	Criminal Justice	Tourism	Comm. Bldg Res	Benefit Reserve	Park Dev. Res	Affordable Hou.	Audfilms Res	Cap. Imp. Res	Police Veh. Rtg-Gen Fund/Reser	Water Imp. Res	Water Imp. Res	Equip Res	Sewer Loan Res	Reserve	Sewer Imp. Res	
REVENUE \$																		
Beginning Balance	\$54,000.00	\$8,000.00	\$12,000.00	\$18,000.00	\$11,500.00	\$19,000.00	\$11,000.00	\$10,400.00	\$154,000.00	\$112,000.00	\$110.00	\$215,000.00	\$675,000.00	\$51,000.00	\$232,000.00	\$210,500.00	\$255,000.00	
Direct Taxes	\$35,000.00		\$3,550.00	\$3,000.00				\$3,000.00		\$25,000.00								
Direct Payments				\$100.00			\$1,500.00											
Special Revenues				\$8,000.00			\$3,000.00											
Interest	\$50.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$150.00	\$100.00		\$200.00	\$1,000.00	\$100.00	\$300.00	\$500.00		
Donations					\$3,000.00													
Transfers from Funds						\$15,000.00			\$137,000.00			\$5,000.00	\$300,000.00	\$12,000.00			\$375,000.00	
Loan/Grant Proceeds	\$65,300.00	\$103,640.00	\$3,570.00	\$11,120.00	\$3,020.00	\$15,020.00	\$4,520.00	\$3,020.00	\$137,150.00	\$25,100.00	\$0.00	\$10,660.00	\$301,000.00	\$12,100.00	\$0.00	\$300.00	\$375,500.00	
Loan Payments												\$5,460.00					\$0.00	
EXPENDITURES																		
Improvement Projects	\$120,000.00	\$110,000.00			\$11,000.00					\$14,000.00		\$10,000.00	\$180,000.00			\$15,000.00		
Equipment																		
Operating Expenses			\$8,000.00	\$500.00			\$1,200.00		\$128,000.00									
Transfers to Funds/Resv.						\$7,000.00												
Special Projects				\$500.00	\$18,000.00								\$39,000.00				\$407,000.00	
Loan Payments													\$235,250.00					
Total of Expenditures	\$120,000.00	\$110,000.00	\$8,500.00	\$18,500.00	\$11,000.00	\$7,000.00	\$1,200.00	\$0.00	\$128,000.00	\$14,000.00	\$0.00	\$10,000.00	\$445,250.00	\$0.00	\$0.00	\$15,000.00	\$407,000.00	
Ending Fund Balance	\$34,350.00	\$1,640.00	\$7,070.00	\$10,620.00	\$3,520.00	\$27,020.00	\$14,320.00	\$13,420.00	\$163,150.00	\$123,100.00	\$110.00	\$215,660.00	\$530,750.00	\$63,100.00	\$232,000.00	\$195,800.00	\$223,500.00	
TOTAL 2014 BUDGET	\$120,000.00	\$110,000.00	\$8,500.00	\$18,500.00	\$11,000.00	\$7,000.00	\$1,200.00	\$0.00	\$128,000.00	\$14,000.00	\$0.00	\$10,000.00	\$445,250.00	\$0.00	\$0.00	\$15,000.00	\$407,000.00	

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
General Fund Revenues						
001-000-000-308-00-00-00	Begin. Net Cash & Investments	\$69,506.93	\$90,420.35	\$116,000.00	\$115,888.76	\$150,000.00
	001-000-000-308 Total	\$69,506.93	\$90,420.35	\$116,000.00	\$115,888.76	\$150,000.00
001-000-000-311-10-00-00	General Fund Property Taxes	\$354,339.44	\$399,021.08	\$389,000.00	\$388,896.67	\$389,000.00
	001-000-000-311 Total	\$354,339.44	\$399,021.08	\$389,000.00	\$388,896.67	\$389,000.00
001-000-000-312-10-00-01	Timber Harvest Taxes	\$261.57	\$444.91	\$300.00	\$467.34	\$500.00
	001-000-000-312 Total	\$261.57	\$444.91	\$300.00	\$467.34	\$500.00
001-000-000-313-10-00-00	Local Retail Sales Tax	\$249,496.34	\$271,002.30	\$296,000.00	\$296,165.48	\$300,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	\$30,212.32	\$29,212.28	\$32,000.00	\$32,344.25	\$30,000.00
	001-000-000-313 Total	\$279,708.66	\$300,214.58	\$328,000.00	\$328,509.73	\$330,000.00
001-000-000-316-41-00-00	Cowlitz Pud Utilitiy Tax	\$93,462.59	\$98,102.98	\$110,000.00	\$110,542.64	\$125,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	\$14,624.85	\$12,914.49	\$20,000.00	\$10,977.77	\$15,000.00
001-000-000-316-46-00-00	Cable - Cascade Networks	\$0.00	\$607.41	\$500.00	\$0.00	\$500.00
001-000-000-316-47-00-01	Kalama Telephone Utility Taxes	\$13,042.66	\$12,083.29	\$16,000.00	\$12,032.87	\$16,000.00
001-000-000-316-47-00-02	Telephone Util.taxes-Other Co.	\$30,190.48	\$23,117.34	\$24,000.00	\$34,822.56	\$33,000.00
001-000-000-316-72-00-00	Water Utility Taxes	\$63,578.56	\$67,083.63	\$64,000.00	\$66,693.05	\$69,000.00
001-000-000-316-74-00-00	Sewer Utility Taxes	\$45,578.81	\$51,682.64	\$50,000.00	\$53,340.24	\$50,000.00
	001-000-000-316 Total	\$260,477.95	\$265,591.78	\$284,500.00	\$288,409.13	\$308,500.00
001-000-000-317-20-00-00	Leasehold Excise Taxes	\$24,148.28	\$19,258.66	\$19,000.00	\$27,249.60	\$25,000.00
001-000-000-317-51-00-00	Gambling Excise Taxes	\$8,134.29	\$11,452.59	\$12,000.00	\$11,112.71	\$12,000.00
	001-000-000-317 Total	\$32,282.57	\$30,711.25	\$31,000.00	\$38,362.31	\$37,000.00
001-000-000-321-30-00-00	Fireworks Permits	\$100.00	\$0.00	\$200.00	\$100.00	\$200.00
001-000-000-321-70-01-00	Cabaret Licenses	\$120.00	\$120.00	\$120.00	\$240.00	\$240.00
001-000-000-321-70-02-00	Amusement Machine Licenses	\$60.00	\$120.00	\$120.00	\$120.00	\$120.00
001-000-000-321-90-00-00	Other Business Licenses	\$15,967.00	\$17,090.90	\$20,000.00	\$17,663.50	\$20,000.00
001-000-000-321-91-00-00	Adelphia Cable Franchise Tax	\$13,649.97	\$16,701.82	\$18,000.00	\$19,830.49	\$20,000.00
	001-000-000-321 Total	\$29,896.97	\$34,032.72	\$38,440.00	\$37,953.99	\$40,560.00
001-000-000-322-10-00-00	Building Permits	\$13,222.65	\$14,774.60	\$45,000.00	\$47,636.70	\$30,000.00
001-000-000-322-10-01-00	Critical Areas Permit	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-322-10-02-00	Plumbing/mechanical-Other Bldg	\$753.25	\$977.75	\$1,500.00	\$3,132.25	\$2,000.00
001-000-000-322-30-00-00	Animal Licenses	\$2,725.00	\$2,440.00	\$2,500.00	\$2,840.00	\$2,800.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	\$940.50	\$1,811.25	\$1,500.00	\$1,596.00	\$2,000.00
	001-000-000-322 Total	\$17,641.40	\$20,003.60	\$51,000.00	\$55,204.95	\$37,300.00
001-000-000-333-00-81-00	Dept of Licensing Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-333-16-70-00	US Dept of Justice-Safe School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-333-84-10-00	US Dept of Justice Safe School Grant	\$0.00	\$4,865.50	\$0.00	\$0.00	\$0.00
001-000-000-333-97-00-70	Homeland Security Grant	\$4,261.12	\$1,032.00	\$0.00	\$0.00	\$0.00
	001-000-000-333 Total	\$4,261.12	\$5,897.50	\$0.00	\$0.00	\$0.00
001-000-000-334-01-20-00	Waspc Grant Funds	\$1,252.01	\$1,248.50	\$1,000.00	\$1,399.45	\$1,500.00
001-000-000-334-03-51-00	Traffic Safety Comm - Grant	\$0.00	\$1,000.00	\$0.00	\$1,116.99	\$1,000.00
	001-000-000-334 Total	\$1,252.01	\$2,248.50	\$1,000.00	\$2,516.44	\$2,500.00
001-000-000-335-00-91-00	P.u.d. Privilege Tax	\$14,881.04	\$16,155.62	\$16,000.00	\$13,138.32	\$16,000.00
	001-000-000-335 Total	\$14,881.04	\$16,155.62	\$16,000.00	\$13,138.32	\$16,000.00
001-000-000-336-00-98-00	City Assistance	\$1,248.13	\$741.38	\$0.00	\$2,385.64	\$2,500.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$11,700.51	\$8,710.73	\$2,000.00	\$1,601.07	\$2,800.00
001-000-000-336-06-95-00	Liquor Board Profits	\$16,338.01	\$23,591.01	\$21,000.00	\$21,483.66	\$21,500.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
	001-000-000-336 Total	\$29,286.65	\$33,043.12	\$23,000.00	\$25,470.37	\$26,800.00
001-000-000-337-00-11-00	Housing Authority (pilot)	\$2,248.85	\$506.01	\$1,000.00	\$245.24	\$0.00
	001-000-000-337 Total	\$2,248.85	\$506.01	\$1,000.00	\$245.24	\$0.00
001-000-000-341-33-00-00	District/Municipal Court - Administrative Fees	\$0.00	\$0.00	\$0.00	\$145.24	\$100.00
001-000-000-341-33-02-00	Court Administration Fees	\$618.66	\$1,109.99	\$1,200.00	\$1,416.74	\$1,800.00
001-000-000-341-69-00-00	Printing & Duplicating	\$401.58	\$305.62	\$400.00	\$428.30	\$400.00
001-000-000-341-70-00-00	Sales of Merchandise	\$0.00	\$3.75	\$200.00	\$0.00	\$100.00
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$36.00	\$0.00	\$100.00	\$60.00	\$0.00
001-000-000-341-98-00-00	County Crime Victims Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-341 Total	\$1,056.24	\$1,419.36	\$1,900.00	\$2,050.28	\$2,400.00
001-000-000-342-10-00-00	Law Enforcement Service	\$776.53	\$457.70	\$500.00	\$742.30	\$700.00
001-000-000-342-20-00-00	Drug Fund/law Enforcement	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
001-000-000-342-36-00-00	Housing/monitoring Prisoners	\$50.00	\$697.37	\$900.00	\$0.00	\$500.00
001-000-000-342-40-00-00	Protective Inspection Fees	\$0.00	\$0.00	\$500.00	\$0.00	\$10,500.00
001-000-000-342-50-00-00	Emergency Service Fees	\$208.65	\$394.54	\$500.00	\$214.47	\$500.00
001-000-000-342-90-00-00	Other Court Revenues	\$630.88	\$967.50	\$1,000.00	\$56.00	\$500.00
	001-000-000-342 Total	\$1,666.06	\$2,517.11	\$3,600.00	\$1,012.77	\$12,700.00
001-000-000-343-90-00-00	Shoreline Permits	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-343-93-00-00	Animal Control Fees	\$200.00	\$60.00	\$300.00	\$0.00	\$300.00
	001-000-000-343 Total	\$200.00	\$60.00	\$800.00	\$0.00	\$800.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	\$950.00	\$1,000.00	\$1,000.00	\$400.00	\$1,000.00
001-000-000-345-83-00-00	Plan Check Fees	\$4,907.11	\$17,788.51	\$29,000.00	\$31,554.32	\$15,000.00
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	\$396.48	\$3,233.90	\$106,000.00	\$64,049.81	\$6,000.00
001-000-000-345-89-01-00	Critical Areas Review Fee	\$150.00	\$0.00	\$500.00	\$550.00	\$500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	\$412.50	\$0.00	\$500.00	\$0.00	\$500.00
	001-000-000-345 Total	\$6,816.09	\$22,022.41	\$137,000.00	\$96,554.13	\$23,000.00
001-000-000-349-14-01-00	Water Service Fee	\$68,000.00	\$70,000.00	\$82,000.00	\$82,000.00	\$82,000.00
001-000-000-349-14-02-00	Sewer Service Fee	\$62,000.00	\$62,000.00	\$70,000.00	\$70,000.00	\$70,000.00
001-000-000-349-14-03-00	Street Service Fee	\$5,000.00	\$5,000.00	\$3,000.00	\$3,000.00	\$3,000.00
001-000-000-349-14-04-00	Garbage Service Fee	\$20,000.00	\$25,000.00	\$28,000.00	\$21,000.00	\$20,000.00
	001-000-000-349 Total	\$155,000.00	\$162,000.00	\$183,000.00	\$176,000.00	\$175,000.00
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	\$49.12	\$200.85	\$150.00	\$348.19	\$400.00
	001-000-000-352 Total	\$49.12	\$200.85	\$150.00	\$348.19	\$400.00
001-000-000-353-10-00-00	Traffic Fines	\$17,472.53	\$22,257.55	\$20,000.00	\$14,392.43	\$20,000.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	\$276.90	\$543.61	\$700.00	\$199.29	\$500.00
	001-000-000-353 Total	\$17,749.43	\$22,801.16	\$20,700.00	\$14,591.72	\$20,500.00
001-000-000-354-00-00-00	Parking Fines	\$38.00	\$0.00	\$200.00	\$528.01	\$300.00
	001-000-000-354 Total	\$38.00	\$0.00	\$200.00	\$528.01	\$300.00
001-000-000-355-20-00-00	Dui Fines	\$2,465.20	\$2,410.08	\$5,000.00	\$2,744.95	\$3,000.00
001-000-000-355-80-00-00	Other Traffic Fines	\$3,056.98	\$4,102.77	\$4,000.00	\$3,316.41	\$3,500.00
	001-000-000-355 Total	\$5,522.18	\$6,512.85	\$9,000.00	\$6,061.36	\$6,500.00
001-000-000-356-90-00-00	Non-Traffic Fines	\$1,737.26	\$538.19	\$1,000.00	\$985.43	\$1,000.00
	001-000-000-356 Total	\$1,737.26	\$538.19	\$1,000.00	\$985.43	\$1,000.00
001-000-000-357-30-00-00	District/Municipal Court Cost Recoupments	\$2,204.66	\$2,643.81	\$2,500.00	\$1,548.86	\$1,500.00
001-000-000-357-33-00-00	Public Defense Costs	\$2,086.52	\$3,020.91	\$3,000.00	\$3,040.19	\$3,500.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
	001-000-000-357 Total	\$4,291.18	\$5,664.72	\$5,500.00	\$4,589.05	\$5,000.00
001-000-000-361-11-00-00	Interest ON Investments	\$138.44	\$271.41	\$200.00	\$286.61	\$250.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	\$178.76	\$88.73	\$200.00	\$57.11	\$200.00
001-000-000-361-40-01-00	Interest From Municipal Court	\$2,023.96	\$4,283.62	\$3,000.00	\$2,550.02	\$3,000.00
	001-000-000-361 Total	\$2,341.16	\$4,643.76	\$3,400.00	\$2,893.74	\$3,450.00
001-000-000-366-20-01-00	Library Rent	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	001-000-000-366 Total	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
001-000-000-367-00-00-00	Private Contribution	\$0.00	\$400.00	\$0.00	\$0.00	\$200.00
	001-000-000-367 Total	\$0.00	\$400.00	\$0.00	\$0.00	\$200.00
001-000-000-369-30-00-00	Unclaimed/confiscated Prope	\$1.00	\$41.53	\$0.00	\$900.00	\$0.00
001-000-000-369-90-00-00	Other Misc. Revenue	\$6,315.07	\$1,199.51	\$2,000.00	\$2,219.56	\$2,000.00
	001-000-000-369 Total	\$6,316.07	\$1,241.04	\$2,000.00	\$3,119.56	\$2,000.00
001-000-000-381-10-00-01	Interfund Loan--#305	\$0.00	\$18,000.00	\$16,000.00	\$16,000.00	\$0.00
	001-000-000-381 Total	\$0.00	\$18,000.00	\$16,000.00	\$16,000.00	\$0.00
001-000-000-386-00-00-00	Building/energy Code Fee	\$235.86	\$216.00	\$250.00	\$339.54	\$350.00
001-000-000-386-00-00-01	Deposits - Sign Permits, Etc.	\$206.40	\$404.50	\$500.00	\$0.00	\$500.00
001-000-000-386-00-51-00	State Remittances - Wsp	\$134.75	\$258.50	\$300.00	\$649.50	\$1,000.00
001-000-000-386-00-52-00	County Crime Victims-Municipal	\$535.70	\$666.20	\$800.00	\$559.77	\$700.00
001-000-000-386-91-00-01	State Remittances-Crime Vict	\$31,021.36	\$40,657.49	\$42,000.00	\$28,454.59	\$35,000.00
	001-000-000-386 Total	\$32,134.07	\$42,202.69	\$43,850.00	\$30,003.40	\$37,550.00
001-000-000-395-20-00-00	Ins. Premiums & Recoveries	\$0.00	\$258.24	\$0.00	\$1,975.32	\$0.00
	001-000-000-395 Total	\$0.00	\$258.24	\$0.00	\$1,975.32	\$0.00
001-000-000-397-00-00-00	Operating Transfers-IN	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00
	001-000-000-397 Total	\$0.00	\$18,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$1,331,462.02	\$1,507,273.40	\$1,707,840.00	\$1,652,276.21	\$1,629,460.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
General Fund Expenditures						
001-000-000-511-30-44-00	Official Publication Service	\$3,235.93	\$3,172.89	\$9,500.00	\$8,746.86	\$7,000.00
001-000-000-511-60-10-00	Council Salaries	\$5,700.00	\$5,400.00	\$6,000.00	\$5,750.00	\$12,000.00
001-000-000-511-60-20-00	Council Benefits	\$463.21	\$437.01	\$500.00	\$465.70	\$1,200.00
001-000-000-511-60-41-00	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-511-60-42-00	Postage	\$40.00	\$397.40	\$100.00	\$20.00	\$100.00
001-000-000-511-60-43-00	Travel	\$0.00	\$312.52	\$500.00	\$0.00	\$300.00
001-000-000-511-60-49-00	Miscellaneous	\$188.62	\$241.37	\$400.00	\$301.36	\$200.00
001-000-000-511-80-51-00	Election Costs	\$3,418.83	\$4,701.17	\$3,500.00	\$6,060.86	\$7,000.00
	001-000-000-511 Total	\$13,046.59	\$14,662.36	\$20,500.00	\$21,344.78	\$27,800.00
001-000-000-512-50-30-00	Off. & Oper. Supplies	\$0.00	\$6.58	\$0.00	\$0.00	\$0.00
001-000-000-512-50-41-00	Professional Services	\$14,518.64	\$18,978.31	\$21,000.00	\$21,187.41	\$20,000.00
001-000-000-512-50-49-00	Intg PR Svs, Witnes/jury/attny	\$6,440.00	\$2,085.00	\$3,000.00	\$1,363.16	\$2,000.00
001-000-000-512-81-50-00	Int.gov Prof Svs-Offender Svs	\$14,798.85	\$16,769.96	\$16,200.00	\$16,602.20	\$16,200.00
	001-000-000-512 Total	\$35,757.49	\$37,839.85	\$40,200.00	\$39,152.77	\$38,200.00
001-000-000-513-10-10-00	Administration Salaries	\$3,600.00	\$8,600.04	\$10,200.00	\$10,409.21	\$24,500.00
001-000-000-513-10-20-00	Administration Benefits	\$286.44	\$1,075.68	\$3,500.00	\$2,925.38	\$8,000.00
001-000-000-513-10-43-00	Travel	\$40.11	\$310.32	\$3,000.00	\$1,065.96	\$1,000.00
001-000-000-513-10-49-00	Miscellaneous	\$386.17	\$445.79	\$300.00	\$400.74	\$500.00
	001-000-000-513 Total	\$4,312.72	\$10,431.83	\$17,000.00	\$14,801.29	\$34,000.00
001-000-000-514-23-10-00	Financial Salaries	\$158,642.26	\$155,702.84	\$167,000.00	\$167,557.06	\$174,000.00
001-000-000-514-23-20-00	Financial Benefits	\$77,040.47	\$68,144.76	\$77,500.00	\$74,175.87	\$90,000.00
001-000-000-514-23-31-00	Office & Oper. Supplies	\$1,314.43	\$1,370.06	\$2,500.00	\$3,092.96	\$2,000.00
001-000-000-514-23-35-00	Sm. Tools & Minor Equip.	\$636.32	\$805.96	\$1,000.00	\$839.26	\$1,000.00
001-000-000-514-23-41-00	Professional Services	\$10.00	\$348.46	\$300.00	\$0.00	\$100.00
001-000-000-514-23-42-00	Communications	\$4,279.01	\$3,616.66	\$3,500.00	\$4,669.12	\$4,000.00
001-000-000-514-23-43-00	Travel, Training	\$1,295.94	\$752.35	\$2,500.00	\$2,019.36	\$1,500.00
001-000-000-514-23-45-00	Rentals & Leases	\$1,629.32	\$1,483.04	\$1,500.00	\$1,193.86	\$1,500.00
001-000-000-514-23-48-00	Equipment Maintenance	\$4,120.25	\$3,809.53	\$3,000.00	\$3,145.90	\$5,000.00
001-000-000-514-23-49-00	Miscellaneous	\$509.93	\$1,134.00	\$500.00	\$1,148.35	\$1,000.00
	001-000-000-514 Total	\$249,477.93	\$237,167.66	\$259,300.00	\$257,841.74	\$280,100.00
001-000-000-515-21-41-01	Legal - Criminal - Retainer	\$16,250.00	\$15,000.00	\$15,600.00	\$15,000.00	\$17,000.00
001-000-000-515-21-41-02	Legal Svs.-Criminal Trials	\$0.00	\$0.00	\$500.00	\$0.00	\$300.00
001-000-000-515-22-41-00	Legal - Civil - Retainer	\$16,800.00	\$16,800.00	\$16,800.00	\$16,800.00	\$16,800.00
001-000-000-515-22-41-01	Legal - Other Civil Cases	\$3,690.07	\$0.00	\$45,000.00	\$9,771.87	\$5,000.00
	001-000-000-515 Total	\$36,740.07	\$31,800.00	\$77,900.00	\$41,571.87	\$39,100.00
001-000-000-516-71-10-00	Civ.serv. Sec. Salary	\$2,083.75	\$1,022.52	\$1,000.00	\$927.34	\$1,000.00
001-000-000-516-71-20-00	Civ.serv. Sec. Benefits	\$1,125.72	\$521.40	\$500.00	\$454.39	\$500.00
001-000-000-516-71-31-00	Office & Oper. Supplies	\$115.12	\$78.88	\$100.00	\$117.34	\$100.00
001-000-000-516-71-41-00	Professional Services	\$0.00	\$20.00	\$200.00	\$14.84	\$100.00
001-000-000-516-71-42-00	Communications	\$40.00	\$20.00	\$50.00	\$20.00	\$50.00
001-000-000-516-71-43-00	Travel	\$12.38	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-516-71-44-00	Advertising	\$25.00	\$0.00	\$50.00	\$0.00	\$100.00
	001-000-000-516 Total	\$3,401.97	\$1,662.80	\$2,200.00	\$1,533.91	\$2,150.00
001-000-000-518-20-10-00	Salaries - Facil/city Hall/lib	\$2,879.46	\$1,945.38	\$4,000.00	\$2,232.13	\$3,500.00
001-000-000-518-20-20-00	Benefits	\$472.14	\$238.74	\$500.00	\$315.05	\$500.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-518-20-21-10	Police Facilities-Salaries	\$1,829.30	\$1,584.71	\$3,000.00	\$1,533.96	\$2,300.00
001-000-000-518-20-21-20	Police Facilities-Benefits	\$342.59	\$184.31	\$300.00	\$166.32	\$300.00
001-000-000-518-20-21-31	Oper. Supplies - Pol.	\$118.34	\$77.10	\$200.00	\$733.82	\$200.00
001-000-000-518-20-21-41	Jan/grnds Care - Pol.	\$8.60	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-518-20-21-47	Utilities - Pol.	\$4,762.05	\$5,165.19	\$5,000.00	\$5,319.71	\$5,500.00
001-000-000-518-20-21-48	Bldg. Mtce. - Pol.	\$2,796.50	\$1,586.30	\$2,000.00	\$1,055.31	\$1,000.00
001-000-000-518-20-31-00	Oper. Supp. - C.h./lib.	\$147.70	\$346.16	\$300.00	\$825.76	\$600.00
001-000-000-518-20-35-00	Sm. Tools & Equip. - C.h./lib	\$5.17	\$0.00	\$200.00	\$0.00	\$100.00
001-000-000-518-20-41-00	Jan/grnds Care - C.h./lib	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-518-20-47-00	Utilities - C.h./lib.	\$4,254.43	\$4,723.70	\$5,000.00	\$4,397.74	\$5,000.00
001-000-000-518-20-48-00	Bldg. Mtce. - C.h./lib	\$3,520.43	\$1,382.65	\$1,500.00	\$1,470.21	\$1,500.00
	001-000-000-518 Total	\$21,136.71	\$17,234.24	\$22,200.00	\$18,050.01	\$20,700.00
001-000-000-519-90-49-00	Other Govt'l Services	\$526.00	\$364.00	\$700.00	\$675.00	\$800.00
001-000-000-519-90-49-01	Assoc. of Wash. Cities	\$1,236.00	\$1,165.00	\$1,250.00	\$1,177.00	\$1,250.00
001-000-000-519-90-49-02	C-W Council of Governments	\$3,861.00	\$4,958.60	\$4,000.00	\$1,974.50	\$4,500.00
	001-000-000-519 Total	\$5,623.00	\$6,487.60	\$5,950.00	\$3,826.50	\$6,550.00
001-000-000-521-10-43-00	Police Adm. - Travel	\$0.00	\$16.65	\$1,000.00	\$141.87	\$300.00
001-000-000-521-10-49-00	Pol. Adm. - Dues/regist.	\$0.00	\$0.00	\$200.00	\$50.00	\$200.00
001-000-000-521-20-11-00	Regular Salaries	\$285,657.67	\$302,996.56	\$319,000.00	\$327,688.00	\$351,000.00
001-000-000-521-20-11-01	Overtime Earnings	\$34,930.62	\$39,995.76	\$37,000.00	\$38,280.94	\$37,000.00
001-000-000-521-20-12-00	Court Time	\$15.00	\$542.72	\$1,000.00	\$706.72	\$1,000.00
001-000-000-521-20-13-00	Earnings-ON Call/holiday Pay	\$10,068.95	\$13,474.48	\$9,500.00	\$9,607.30	\$10,000.00
001-000-000-521-20-14-00	Shift/dif.& Holiday O.t.	\$1,956.90	\$1,981.61	\$6,000.00	\$1,882.07	\$2,000.00
001-000-000-521-20-21-00	Regular Benefits	\$121,639.14	\$138,701.31	\$145,000.00	\$140,555.26	\$170,000.00
001-000-000-521-20-22-00	Uniforms	\$6,350.38	\$4,733.53	\$4,500.00	\$5,856.95	\$5,000.00
001-000-000-521-20-31-00	Office & Oper. Supplies	\$3,065.05	\$3,740.50	\$4,000.00	\$4,378.73	\$4,000.00
001-000-000-521-20-31-01	Supplies-Traffic/safety Equip	\$157.00	\$1,130.45	\$1,500.00	\$1,368.66	\$1,000.00
001-000-000-521-20-31-02	Supplies - Tickets/forms	\$0.00	\$241.63	\$300.00	\$579.35	\$300.00
001-000-000-521-20-32-00	Supplies - Fuel	\$16,241.07	\$18,563.82	\$15,000.00	\$17,138.16	\$15,000.00
001-000-000-521-20-35-00	Sm. Tools & Minor Equipment	\$755.89	\$3,500.12	\$2,000.00	\$1,881.82	\$2,000.00
001-000-000-521-20-41-00	Professional Services-Legal	\$3,309.49	\$356.00	\$1,000.00	\$10.66	\$500.00
001-000-000-521-20-42-00	Communications	\$10,640.34	\$11,851.46	\$12,000.00	\$10,854.24	\$10,000.00
001-000-000-521-20-45-00	Rents & Leases-Copier, Etc	\$2,739.58	\$2,488.90	\$500.00	\$240.66	\$100.00
001-000-000-521-20-48-00	Vehicle Maintenance	\$16,154.40	\$10,808.13	\$11,000.00	\$12,362.19	\$7,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	\$2,937.58	\$2,831.38	\$4,500.00	\$1,218.12	\$3,000.00
001-000-000-521-20-48-02	Towing Costs	\$290.52	\$1,134.12	\$700.00	\$0.00	\$700.00
001-000-000-521-20-49-00	Miscellaneous	\$529.80	\$782.38	\$1,925.00	\$797.27	\$800.00
001-000-000-521-21-48-00	Drug Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-21-49-00	Criminal Investigations	\$486.79	\$101.00	\$500.00	\$12.50	\$50.00
001-000-000-521-30-31-00	Crime Prevention	\$0.00	\$0.00	\$500.00	\$885.68	\$700.00
001-000-000-521-40-31-00	Training Supplies	\$0.00	\$129.11	\$300.00	\$0.00	\$300.00
001-000-000-521-40-31-01	Supplies-Ammo-Targets	\$763.57	\$533.84	\$600.00	\$534.49	\$700.00
001-000-000-521-40-43-00	Training/travel-Meals-Lodging	\$2,536.11	\$1,114.71	\$2,000.00	\$732.84	\$1,500.00
001-000-000-521-40-43-01	Travel-Mileage	\$95.78	\$147.07	\$300.00	\$123.74	\$200.00
001-000-000-521-40-49-00	Training Registration	\$360.00	\$680.44	\$1,000.00	\$649.00	\$1,000.00
001-000-000-521-50-40-00	Property Lease - Police	\$5,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
	001-000-000-521 Total	\$526,681.63	\$568,577.68	\$588,825.00	\$584,537.22	\$631,350.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-523-60-41-00	Prisoner Medical Costs	\$154.39	\$2,930.55	\$1,000.00	\$687.00	\$1,500.00
001-000-000-523-60-51-00	Care & Custody of Prisoners	\$30,204.36	\$36,458.07	\$40,000.00	\$34,212.20	\$40,000.00
	001-000-000-523 Total	\$30,358.75	\$39,388.62	\$41,000.00	\$34,899.20	\$41,500.00
001-000-000-524-60-10-00	Building Insp./fire Salar	\$22,303.16	\$13,206.53	\$16,000.00	\$14,655.01	\$19,000.00
001-000-000-524-60-20-00	Benefits	\$9,968.26	\$5,146.36	\$7,000.00	\$5,527.61	\$8,500.00
001-000-000-524-60-31-00	Prot. Insp. - Supplies	\$352.22	\$493.58	\$500.00	\$937.70	\$500.00
001-000-000-524-60-32-00	Supplies - Fuel	\$36.80	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-524-60-33-00	Professional Services - Fire Marshal	\$0.00	\$575.00	\$5,000.00	\$2,262.50	\$10,000.00
001-000-000-524-60-43-00	Travel & Training	\$699.19	\$85.00	\$500.00	\$100.00	\$500.00
001-000-000-524-60-48-00	Vehicle Maintenance	\$151.06	\$83.81	\$200.00	\$188.76	\$200.00
001-000-000-524-60-49-00	Miscellaneous	\$506.80	\$749.21	\$600.00	\$432.00	\$600.00
001-000-000-524-60-51-00	Building Plan Reviews	\$0.00	\$2,847.41	\$2,000.00	\$2,468.00	\$3,000.00
	001-000-000-524 Total	\$34,017.49	\$23,186.90	\$31,900.00	\$26,571.58	\$42,400.00
001-000-000-525-10-51-00	Dept. of Emerg. Mgmt.	\$4,149.00	\$4,801.00	\$5,000.00	\$4,841.85	\$5,000.00
	001-000-000-525 Total	\$4,149.00	\$4,801.00	\$5,000.00	\$4,841.85	\$5,000.00
001-000-000-528-60-51-00	Cowlitz County Communicatio	\$32,469.00	\$28,563.00	\$33,000.00	\$32,263.00	\$33,000.00
	001-000-000-528 Total	\$32,469.00	\$28,563.00	\$33,000.00	\$32,263.00	\$33,000.00
001-000-000-531-70-51-00	Air Pollution Control Auth.	\$826.65	\$828.30	\$850.00	\$780.45	\$850.00
	001-000-000-531 Total	\$826.65	\$828.30	\$850.00	\$780.45	\$850.00
001-000-000-539-30-31-00	Animal Control Supplies	\$155.22	\$301.53	\$250.00	\$146.00	\$200.00
001-000-000-539-30-42-00	Postage	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-539-30-51-00	Professional Services	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
	001-000-000-539 Total	\$155.22	\$301.53	\$650.00	\$146.00	\$600.00
001-000-000-557-20-40-01	Informational Services - Kltv	\$3,416.36	\$3,688.73	\$3,800.00	\$3,966.07	\$4,000.00
	001-000-000-557 Total	\$3,416.36	\$3,688.73	\$3,800.00	\$3,966.07	\$4,000.00
001-000-000-558-60-11-00	P.c. Sec. Salary	\$11,717.08	\$9,663.87	\$12,000.00	\$11,064.96	\$15,500.00
001-000-000-558-60-21-00	P.c. Sec. Benefits	\$5,807.84	\$4,664.75	\$5,000.00	\$5,299.87	\$8,500.00
001-000-000-558-60-31-00	Office & Oper Supplies	\$258.92	\$195.69	\$300.00	\$225.42	\$300.00
001-000-000-558-60-41-00	Prof. Services-Hearings Exam.	\$562.50	\$750.00	\$500.00	\$125.00	\$500.00
001-000-000-558-60-42-00	Postage	\$94.84	\$74.84	\$100.00	\$54.84	\$100.00
001-000-000-558-60-43-00	Training And Travel	\$0.00	\$18.00	\$200.00	\$0.00	\$200.00
001-000-000-558-60-44-00	Advertising/public Notices	\$661.08	\$560.00	\$500.00	\$607.00	\$500.00
001-000-000-558-60-49-00	Miscellaneous	\$200.00	\$0.00	\$600.00	\$50.00	\$300.00
001-000-000-558-60-51-00	Intergov. Professional Service	\$10,443.97	\$14,326.97	\$15,000.00	\$23,876.23	\$10,000.00
001-000-000-558-60-53-00	Land Use Code Updates	\$4,875.50	\$122.50	\$61,000.00	\$53,250.22	\$10,000.00
	001-000-000-558 Total	\$34,621.73	\$30,376.62	\$95,200.00	\$94,553.54	\$45,900.00
001-000-000-566-00-51-00	Alcoholism (mh&mr)	\$580.23	\$615.49	\$400.00	\$461.33	\$400.00
	001-000-000-566 Total	\$580.23	\$615.49	\$400.00	\$461.33	\$400.00
001-000-000-573-90-49-00	Special Events	\$74.21	\$18.34	\$300.00	\$45.21	\$300.00
	001-000-000-573 Total	\$74.21	\$18.34	\$300.00	\$45.21	\$300.00
001-000-000-576-80-11-00	Parks - Salaries	\$4,247.52	\$3,763.33	\$5,000.00	\$4,341.55	\$5,000.00
001-000-000-576-80-21-00	Parks - Benefits	\$1,387.69	\$1,181.85	\$1,000.00	\$897.26	\$1,000.00
001-000-000-576-80-31-00	Parks - Supplies	\$1,170.74	\$910.44	\$1,200.00	\$2,140.83	\$2,000.00
001-000-000-576-80-41-00	Prof. Services	\$42.05	\$7.58	\$0.00	\$0.00	\$0.00
001-000-000-576-80-47-00	Utilities - Parks	\$3,000.60	\$3,550.52	\$4,000.00	\$2,492.06	\$3,000.00
001-000-000-576-80-48-00	Parks Maintenance	\$0.00	\$118.41	\$500.00	\$2,951.05	\$3,000.00

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
001-000-000-576-80-64-00	Capital Outlay-Equipment	\$0.00	\$36.67	\$0.00	\$0.00	\$0.00
	001-000-000-576 Total	\$9,848.60	\$9,568.80	\$11,700.00	\$12,822.75	\$14,000.00
001-000-000-581-20-00-04	Interfund Loan Repay. TO #305	\$0.00	\$50,697.81	\$0.00	\$1,754.18	\$5,300.00
	001-000-000-581 Total	\$0.00	\$50,697.81	\$0.00	\$1,754.18	\$5,300.00
001-000-000-586-00-00-01	Refund-Deposits Sign Code,Etc.	\$200.00	\$300.00	\$500.00	\$100.00	\$500.00
001-000-000-586-00-00-02	State Remittances - Wsp	\$420.00	\$1,056.50	\$700.00	\$1,389.00	\$1,000.00
001-000-000-586-00-00-03	Crime Victims Services	\$535.70	\$666.20	\$700.00	\$497.58	\$700.00
001-000-000-586-91-00-01	State Remittances	\$31,201.37	\$40,819.49	\$42,000.00	\$28,504.09	\$35,000.00
	001-000-000-586 Total	\$32,357.07	\$42,842.19	\$43,900.00	\$30,490.67	\$37,200.00
001-000-000-591-21-79-00	Cowlitz Bank - Police Car Loan	\$3,434.01	\$11,261.26	\$0.00	\$0.00	\$0.00
	001-000-000-591 Total	\$3,434.01	\$11,261.26	\$0.00	\$0.00	\$0.00
001-000-000-592-19-00-04	Interfund Loan Interest -#305	\$0.00	\$745.02	\$0.00	\$51.14	\$160.00
001-000-000-592-21-89-00	Cow. Bank PD Car Loan Interest	\$934.11	\$281.68	\$0.00	\$0.00	\$0.00
	001-000-000-592 Total	\$934.11	\$1,026.70	\$0.00	\$51.14	\$160.00
001-000-000-594-14-64-00	Capital Outlay - Finance	\$0.00	\$29,340.79	\$2,500.00	\$2,500.00	\$0.00
001-000-000-594-21-60-00	Capital Outlay-Police Cars	\$0.00	\$17,952.69	\$16,000.00	\$15,906.47	\$0.00
001-000-000-594-21-64-01	Capital Outlay Police Grant Funds	\$3,921.13	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-594 Total	\$3,921.13	\$47,293.48	\$18,500.00	\$18,406.47	\$0.00
001-000-000-596-14-64-00	Capital Outlay - Fin. Equip.	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
001-000-000-596-21-64-00	Cap. Outlay - Pol. Equip.	\$0.00	\$161.85	\$0.00	\$0.00	\$0.00
	001-000-000-596 Total	\$3,000.00	\$3,161.85	\$0.00	\$0.00	\$0.00
001-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$0.00	\$125,000.00	\$125,000.00	\$0.00
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	\$3,100.00	\$3,100.00	\$2,500.00	\$2,500.00	\$2,500.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	\$0.00	\$15,000.00	\$5,100.00	\$5,000.00	\$5,000.00
001-000-000-597-00-03-00	Trsf.to #117-Police Veh. Res.	\$0.00	\$5,000.00	\$5,100.00	\$2,940.00	\$0.00
001-000-000-597-00-05-00	Opr.trsf.out TO #110-Library	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
001-000-000-597-00-06-00	Transfer Out--Community Bldg	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-597-00-07-00	Trsf.to #107 Benefit Reserve	\$2,500.00	\$2,500.00	\$7,000.00	\$7,500.00	\$6,000.00
001-000-000-597-19-00-46	Transfer Out TO 115 -Insurance	\$41,600.00	\$39,300.00	\$40,000.00	\$40,000.00	\$42,000.00
001-000-000-597-44-00-55	Operation Funds For Streets	\$70,000.00	\$70,000.00	\$77,000.00	\$77,000.00	\$80,000.00
001-000-000-597-72-00-70	Operation Funds For Library	\$29,000.00	\$30,000.00	\$33,000.00	\$33,000.00	\$35,000.00
	001-000-000-597 Total	\$150,700.00	\$167,900.00	\$294,700.00	\$292,940.00	\$170,500.00
	Fund Total	\$1,241,041.67	\$1,391,384.64	\$1,614,975.00	\$1,537,653.53	\$1,481,060.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Street Operations Revenues						
101-000-000-308-00-00-00	Begin. Net Cash & Investments	\$49,537.12	\$22,644.05	\$25,000.00	\$30,801.77	\$34,000.00
101-000-000-308-10-00-00	Beginning Balance - Reserved	\$7,220.00	\$7,206.25	\$0.00	\$7,300.00	\$7,300.00
	101-000-000-308 Total	\$56,757.12	\$29,850.30	\$25,000.00	\$38,101.77	\$41,300.00
101-000-000-322-40-00-00	Street Vacation Permits	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-322 Total	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$32,327.59	\$30,063.18	\$32,000.00	\$32,115.30	\$32,000.00
	101-000-000-336 Total	\$32,327.59	\$30,063.18	\$32,000.00	\$32,115.30	\$32,000.00
101-000-000-339-28-11-00	ARRA EEC Block Grant	\$113,413.79	\$11,586.21	\$0.00	\$0.00	\$0.00
	101-000-000-339 Total	\$113,413.79	\$11,586.21	\$0.00	\$0.00	\$0.00
101-000-000-342-40-01-00	Right-Of-Way Permit/inspection	\$627.75	\$445.00	\$500.00	\$1,686.00	\$1,000.00
	101-000-000-342 Total	\$627.75	\$445.00	\$500.00	\$1,686.00	\$1,000.00
101-000-000-344-30-00-00	Repair Charges - Labor	\$80.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-344-40-00-00	Sales of Parts	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-344 Total	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-361-11-00-00	Interest ON Investments	\$55.72	\$40.32	\$100.00	\$44.24	\$50.00
	101-000-000-361 Total	\$55.72	\$40.32	\$100.00	\$44.24	\$50.00
101-000-000-367-11-00-00	Private Contributions	\$0.00	\$193.82	\$0.00	\$0.00	\$0.00
	101-000-000-367 Total	\$0.00	\$193.82	\$0.00	\$0.00	\$0.00
101-000-000-368-50-00-00	Special Assessments - Stone Forest Stormwater	\$0.00	\$0.00	\$0.00	\$2,150.00	\$3,000.00
	101-000-000-368 Total	\$0.00	\$0.00	\$0.00	\$2,150.00	\$3,000.00
101-000-000-369-90-00-00	Other Miscellaneous Revenue	\$2,554.84	\$1,600.00	\$1,000.00	\$0.00	\$0.00
	101-000-000-369 Total	\$2,554.84	\$1,600.00	\$1,000.00	\$0.00	\$0.00
101-000-000-381-10-00-00	Loans Received	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-381 Total	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-395-10-00-00	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$168.71	\$0.00
101-000-000-395-20-00-00	Insurance Premiums/recoveries	\$1,165.73	\$962.85	\$0.00	\$0.00	\$0.00
	101-000-000-395 Total	\$1,165.73	\$962.85	\$0.00	\$168.71	\$0.00
101-000-000-397-00-00-00	Operating Transfers-IN	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	\$70,000.00	\$70,000.00	\$77,000.00	\$77,000.00	\$80,000.00
	101-000-000-397 Total	\$80,000.00	\$80,000.00	\$87,000.00	\$87,000.00	\$90,000.00
	Fund Total	\$357,222.54	\$154,741.68	\$145,600.00	\$161,266.02	\$167,350.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Street Operations Expenditures						
101-000-000-542-31-00-63	Roadway Improvement Projects	\$22,146.40	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-31-10-00	Tr. Way - Salaries	\$2,996.61	\$8,591.30	\$8,000.00	\$13,474.55	\$10,000.00
101-000-000-542-31-31-00	Tr.way - Supplies	\$1,699.34	\$2,426.24	\$3,000.00	\$3,301.19	\$3,000.00
101-000-000-542-31-32-00	Fuel Consumed	\$474.43	\$3,933.48	\$1,500.00	\$0.00	\$1,000.00
101-000-000-542-31-48-00	Tr.way-Rep.&maint.(incl.equip)	\$12,007.06	\$402.45	\$2,500.00	\$7,178.50	\$300.00
101-000-000-542-32-10-00	Shoulders - Salaries	\$1,900.83	\$1,073.25	\$2,500.00	\$569.25	\$1,000.00
101-000-000-542-32-31-00	Shoulders - Supplies	\$70.28	\$0.00	\$1,000.00	\$0.00	\$500.00
101-000-000-542-40-10-00	Strm. Drains - Salaries	\$5,163.85	\$5,945.68	\$4,000.00	\$3,219.96	\$3,000.00
101-000-000-542-40-31-00	Strm.drns.. - Supplies	\$0.00	\$631.01	\$500.00	\$108.58	\$500.00
101-000-000-542-40-45-00	Strm.drns - Equip. Rent	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
101-000-000-542-40-48-00	Storm Drains-Rep. & Maint.	\$1,452.60	\$1,668.76	\$2,000.00	\$994.53	\$2,000.00
101-000-000-542-61-10-00	Sidewalks - Salaries	\$2,108.53	\$2,050.36	\$2,000.00	\$2,266.68	\$2,500.00
101-000-000-542-61-31-00	Sidewalks - Supplies	\$2,001.34	\$1,468.54	\$1,000.00	\$874.00	\$1,500.00
101-000-000-542-61-49-00	Miscellaneous	\$1,320.94	\$237.84	\$1,500.00	\$0.00	\$500.00
101-000-000-542-63-47-00	Street Lights - Electricity	\$17,348.32	\$22,240.90	\$20,000.00	\$22,657.91	\$23,000.00
101-000-000-542-63-48-00	Street Lights - Repair & Maint	\$2,006.97	\$536.40	\$200.00	\$246.88	\$500.00
101-000-000-542-64-10-00	Tr. Control - Salaries	\$3,176.98	\$48.73	\$4,000.00	\$357.02	\$500.00
101-000-000-542-64-31-00	Tr. Control - Supplies	\$3,784.62	\$2,109.53	\$5,000.00	\$2,612.25	\$3,000.00
101-000-000-542-64-48-00	Tr. Contr. - Rep. & Maint.	\$118.53	\$0.00	\$200.00	\$36.35	\$200.00
101-000-000-542-64-51-00	Intergov'l Prof. Services	\$0.00	\$0.00	\$10,000.00	\$0.00	\$5,000.00
101-000-000-542-66-10-00	Snow & Ice Cont. - Salaries	\$1,318.66	\$1,185.82	\$3,000.00	\$1,906.30	\$3,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	\$331.67	\$4.29	\$500.00	\$37.55	\$1,500.00
101-000-000-542-66-48-00	Snow & Ice-R & M.(incl.equip)	\$2,529.22	\$1,557.81	\$500.00	\$5,298.84	\$1,500.00
101-000-000-542-66-49-00	Snow & Ice Contr. - Misc.	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-542-67-10-00	St. Cleaning - Salaries	\$198.98	\$490.13	\$500.00	\$1,161.98	\$1,000.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	\$223.72	(\$82.93)	\$200.00	\$499.06	\$500.00
101-000-000-542-67-48-00	St.cleanin.-R&M (incl.equip.)	\$3,945.87	\$0.00	\$200.00	\$0.00	\$200.00
101-000-000-542-67-51-00	Prof. Services	\$0.00	\$0.00	\$1,000.00	\$3,249.85	\$3,000.00
101-000-000-542-71-10-00	Vegetation - Salaries	\$3,583.96	\$4,627.15	\$4,000.00	\$9,406.99	\$7,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	\$873.52	\$511.72	\$1,000.00	\$562.20	\$700.00
101-000-000-542-71-48-00	Vegetation-R&M (incl.equip.)	\$122.68	\$0.00	\$300.00	\$256.15	\$500.00
101-000-000-542-71-51-00	Vegetation - Prof. Serv.	\$1,659.82	\$564.90	\$1,500.00	\$907.00	\$1,000.00
101-000-000-542-75-10-00	Litter Contr. - Salaries	\$399.48	\$811.62	\$500.00	\$363.72	\$500.00
101-000-000-542-75-31-00	Litter Contr. - Supplies	\$317.33	\$219.32	\$100.00	\$170.78	\$100.00
	101-000-000-542 Total	\$95,282.54	\$63,254.30	\$82,900.00	\$81,718.07	\$79,200.00
101-000-000-543-10-10-00	Administrative Salaries	\$7,848.86	\$10,549.93	\$5,000.00	\$3,405.23	\$13,000.00
101-000-000-543-30-31-00	Admin. - Supplies	\$0.00	\$94.64	\$100.00	\$0.00	\$100.00
101-000-000-543-30-32-00	Adm.-Equipment/software	\$178.67	\$382.54	\$250.00	\$0.00	\$0.00
101-000-000-543-30-41-00	Adm - Engineering	\$0.00	\$927.48	\$1,000.00	\$5,770.84	\$0.00
101-000-000-543-30-41-01	Adm.-Legal	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
101-000-000-543-30-91-00	Adm. - Acctg. Serv. Fees	\$5,000.00	\$5,000.00	\$3,000.00	\$3,000.00	\$3,000.00
101-000-000-543-70-10-00	Overtime Earnings	\$7,522.69	\$6,082.74	\$6,000.00	\$4,258.04	\$4,000.00
101-000-000-543-70-21-00	Regular Benefits	\$14,582.16	\$16,758.19	\$20,000.00	\$14,966.36	\$23,000.00
101-000-000-543-70-22-00	Uniforms	\$21.51	\$83.85	\$200.00	\$0.00	\$100.00
	101-000-000-543 Total	\$35,153.89	\$39,879.37	\$35,750.00	\$31,400.47	\$43,400.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
101-000-000-544-20-35-00	Facil. - Sm. Tools & Equip.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-544-20-95-00	Facil. - Shop Rent	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	101-000-000-544 Total	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
101-000-000-581-20-00-00	Loan Repayment Issued	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-581 Total	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-591-95-60-01	Cowlitz CO Interlocal ST Loan	\$6,392.07	\$6,459.11	\$6,500.00	\$6,459.11	\$6,600.00
	101-000-000-591 Total	\$6,392.07	\$6,459.11	\$6,500.00	\$6,459.11	\$6,600.00
101-000-000-592-95-80-01	Cowlitz CO ST Loan Interest	\$814.18	\$747.14	\$800.00	\$747.14	\$650.00
	101-000-000-592 Total	\$814.18	\$747.14	\$800.00	\$747.14	\$650.00
101-000-000-595-62-60-00	Special Purpose Paths - Meeker	\$113,809.56	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-595 Total	\$113,809.56	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$5,320.00	\$5,700.00	\$5,000.00	\$5,000.00	\$5,100.00
	101-000-000-597 Total	\$5,320.00	\$5,700.00	\$5,000.00	\$5,000.00	\$5,100.00
	Fund Total	\$327,372.24	\$116,639.92	\$131,550.00	\$125,924.79	\$135,550.00

Street Reserves Revenues						
102-000-000-308-00-00-00	Begin. Net Cash & Investme	\$68,092.90	\$69,014.89	\$21,000.00	\$23,402.81	\$54,000.00
	102-000-000-308 Total	\$68,092.90	\$69,014.89	\$21,000.00	\$23,402.81	\$54,000.00
102-000-000-316-75-00-00	Garbage/Solid Waste	\$0.00	\$0.00	\$0.00	\$7,718.19	\$18,000.00
	102-000-000-316 Total	\$0.00	\$0.00	\$0.00	\$7,718.19	\$18,000.00
102-000-000-334-03-60-02	Dept of Transportation Grant	\$9,432.44	\$37,807.02	\$0.00	\$0.00	\$0.00
102-000-000-334-03-80-01	TIB - Military	\$0.00	\$195,101.56	\$0.00	\$0.00	\$65,300.00
102-000-000-334-03-80-02	TIB - Old 99	\$0.00	\$54,981.00	\$0.00	\$0.00	\$0.00
102-000-000-334-03-80-03	TIB - 4th Street	\$0.00	\$719,702.35	\$136,000.00	\$122,953.97	\$0.00
	102-000-000-334 Total	\$9,432.44	\$1,007,591.93	\$136,000.00	\$122,953.97	\$65,300.00
102-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$17,407.15	\$18,267.13	\$17,000.00	\$17,292.85	\$17,000.00
	102-000-000-336 Total	\$17,407.15	\$18,267.13	\$17,000.00	\$17,292.85	\$17,000.00
102-000-000-337-00-07-01	Cowlitz Co. Rural Devel. Grant	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-337 Total	\$17,500.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-339-22-02-00	ARRA - Dept of Trans	\$3,926.95	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-339 Total	\$3,926.95	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-343-83-00-01	Stormwater Maintenance Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-343 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-361-11-00-00	Interest ON Investments	\$79.67	\$58.76	\$100.00	\$53.84	\$50.00
	102-000-000-361 Total	\$79.67	\$58.76	\$100.00	\$53.84	\$50.00
102-000-000-381-20-00-00	Loan Repayment Received	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-381 Total	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-383-03-80-00	T.i.b. Grant Funding	\$7,032.44	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-383 Total	\$7,032.44	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-397-00-00-00	Operating Transfers-IN	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
	102-000-000-397 Total	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
	Fund Total	\$193,471.55	\$1,094,932.71	\$189,100.00	\$186,421.66	\$154,350.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Street Reserves Expenditures						
102-000-000-541-30-64-00	Art.st.- Road Constr.	\$37,441.00	\$37,026.41	\$0.00	\$0.00	\$0.00
	102-000-000-541 Total	\$37,441.00	\$37,026.41	\$0.00	\$0.00	\$0.00
102-000-000-581-10-00-00	Loans Issued To Other Funds	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-581 Total	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-595-30-48-00	Roadway Repairs & Maintenance	\$17,015.66	\$1,034,503.49	\$122,000.00	\$115,842.47	\$120,000.00
	102-000-000-595 Total	\$17,015.66	\$1,034,503.49	\$122,000.00	\$115,842.47	\$120,000.00
	Fund Total	\$124,456.66	\$1,071,529.90	\$122,000.00	\$115,842.47	\$120,000.00
Sidewalk Fund Revenues						
103-000-000-308-00-00-00	Beginning Net Cash & Investmt	\$8,696.81	\$8,714.14	\$8,720.00	\$8,731.77	\$8,000.00
	103-000-000-308 Total	\$8,696.81	\$8,714.14	\$8,720.00	\$8,731.77	\$8,000.00
103-000-000-334-03-80-04	TIB - Elm Street Sidewalk	\$0.00	\$0.00	\$113,620.00	\$12,371.95	\$103,620.00
	103-000-000-334 Total	\$0.00	\$0.00	\$113,620.00	\$12,371.95	\$103,620.00
103-000-000-345-84-00-00	Sidewalk-Payment IN Lieu of	\$0.00	\$0.00	\$0.00	\$480.00	\$0.00
	103-000-000-345 Total	\$0.00	\$0.00	\$0.00	\$480.00	\$0.00
103-000-000-361-11-00-00	Interest ON Investments	\$17.33	\$17.63	\$50.00	\$10.88	\$20.00
	103-000-000-361 Total	\$17.33	\$17.63	\$50.00	\$10.88	\$20.00
	Fund Total	\$8,714.14	\$8,731.77	\$122,390.00	\$21,594.60	\$111,640.00
Sidewalk Fund Expenditures						
103-000-000-542-61-63-00	Other Improvements-Sidewalks	\$0.00	\$0.00	\$119,600.00	\$13,023.11	\$110,000.00
	103-000-000-542 Total	\$0.00	\$0.00	\$119,600.00	\$13,023.11	\$110,000.00
	Fund Total	\$0.00	\$0.00	\$119,600.00	\$13,023.11	\$110,000.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Criminal Justice Fund Revenues						
104-000-000-308-00-00-00	Begin. Net Cash & Investmen	\$6,089.29	\$6,791.92	\$6,500.00	\$9,060.30	\$12,000.00
	104-000-000-308 Total	\$6,089.29	\$6,791.92	\$6,500.00	\$9,060.30	\$12,000.00
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	\$1,999.19	\$2,003.87	\$2,100.00	\$2,139.45	\$2,100.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	\$502.11	\$442.09	\$450.00	\$434.23	\$450.00
	104-000-000-336 Total	\$3,501.30	\$3,445.96	\$3,550.00	\$3,573.68	\$3,550.00
104-000-000-347-60-00-00	Special Youth Program Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-347 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-361-11-00-00	Interest ON Investments	\$9.03	\$11.32	\$50.00	\$12.64	\$20.00
	104-000-000-361 Total	\$9.03	\$11.32	\$50.00	\$12.64	\$20.00
104-000-000-367-00-00-00	Private Contributions	\$6,900.00	\$142.00	\$0.00	\$950.00	\$0.00
	104-000-000-367 Total	\$6,900.00	\$142.00	\$0.00	\$950.00	\$0.00
104-000-000-369-30-00-00	Confiscated/forfeit Prop	\$201.08	\$2,248.73	\$0.00	\$1,278.00	\$0.00
	104-000-000-369 Total	\$201.08	\$2,248.73	\$0.00	\$1,278.00	\$0.00
104-000-000-395-10-00-00	Sale of Assets-Police Equip.	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00
	104-000-000-395 Total	\$0.00	\$6.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$16,700.70	\$12,645.93	\$10,100.00	\$14,874.62	\$15,570.00

Criminal Justice Expenditures						
104-000-000-521-20-31-00	Office & Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
104-000-000-521-20-35-00	Tools & Minor Equipment	\$944.89	\$1,509.54	\$1,500.00	\$0.00	\$900.00
104-000-000-521-23-31-00	Canine Unit - Supplies, Etc	\$8,296.29	\$928.14	\$2,000.00	\$679.45	\$1,500.00
104-000-000-521-30-00-00	Youth Program Costs	\$50.00	\$0.00	\$250.00	\$1,004.89	\$300.00
104-000-000-521-40-43-00	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-521-40-49-00	Miscellaneous	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
	104-000-000-521 Total	\$9,291.18	\$2,937.68	\$4,250.00	\$1,684.34	\$7,700.00
104-000-000-564-25-00-00	Domestic Violence	\$500.00	\$500.00	\$500.00	\$625.00	\$500.00
	104-000-000-564 Total	\$500.00	\$500.00	\$500.00	\$625.00	\$500.00
104-000-000-571-23-00-00	Youth Services	\$0.00	\$152.95	\$0.00	\$0.00	\$0.00
	104-000-000-571 Total	\$0.00	\$152.95	\$0.00	\$0.00	\$0.00
104-000-000-586-00-00-01	St. Remittance-Forfeited Property	\$117.60	\$0.00	\$300.00	\$0.00	\$300.00
	104-000-000-586 Total	\$117.60	\$0.00	\$300.00	\$0.00	\$300.00
	Fund Total	\$9,908.78	\$3,590.63	\$5,050.00	\$2,309.34	\$8,500.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Special Revenue - Tourism -Hotel/Motel Tax Revenues						
105-000-000-308-00-00-00	Beg Balance - Tourism Funds	\$12,836.35	\$8,310.39	\$0.00	\$0.00	\$0.00
105-000-000-308-10-00-00	Beginning Balance - Reserved	\$0.00	\$0.00	\$11,500.00	\$11,476.80	\$18,000.00
	105-000-000-308 Total	\$12,836.35	\$8,310.39	\$11,500.00	\$11,476.80	\$18,000.00
105-000-000-313-30-00-00	Hotel/motel Transient Tax	\$3,247.56	\$4,113.13	\$3,000.00	\$4,561.12	\$3,000.00
	105-000-000-313 Total	\$3,247.56	\$4,113.13	\$3,000.00	\$4,561.12	\$3,000.00
105-000-000-337-01-51-00	Cowlitz County-Interlocal Agr	\$0.00	\$0.00	\$62,000.00	\$24,833.57	\$0.00
	105-000-000-337 Total	\$0.00	\$0.00	\$62,000.00	\$24,833.57	\$0.00
105-000-000-341-70-00-00	Sale of Merchandise	\$26.04	\$77.67	\$100.00	\$118.17	\$100.00
	105-000-000-341 Total	\$26.04	\$77.67	\$100.00	\$118.17	\$100.00
105-000-000-347-90-00-01	Event Revenues	\$0.00	\$4,504.03	\$5,000.00	\$8,152.00	\$8,000.00
	105-000-000-347 Total	\$0.00	\$4,504.03	\$5,000.00	\$8,152.00	\$8,000.00
105-000-000-361-11-00-00	Interest ON Investments	\$22.74	\$12.76	\$50.00	\$10.89	\$20.00
	105-000-000-361 Total	\$22.74	\$12.76	\$50.00	\$10.89	\$20.00
105-000-000-367-11-00-02	Donations - Local Business	\$0.00	\$8,632.19	\$0.00	\$0.00	\$0.00
	105-000-000-367 Total	\$0.00	\$8,632.19	\$0.00	\$0.00	\$0.00
	Fund Total	\$16,132.69	\$25,650.17	\$81,650.00	\$49,152.55	\$29,120.00

Special Revenue - Tourism - Hotel/Motel Tax Expenditures						
105-000-000-519-90-00-01	Tourism Books	\$10.61	\$6.34	\$0.00	\$0.00	\$0.00
	105-000-000-519 Total	\$10.61	\$6.34	\$0.00	\$0.00	\$0.00
105-000-000-557-20-40-04	Webpage Marketing	\$0.00	\$0.00	\$22,000.00	\$16,380.00	\$500.00
105-000-000-557-30-40-01	Kalama Chamber Tourism Projts	\$5,000.00	\$0.00	\$8,000.00	\$2,000.00	\$1,000.00
105-000-000-557-30-40-02	City Tourism Projects	\$2,811.69	\$11,467.03	\$24,000.00	\$14,153.50	\$15,000.00
105-000-000-557-30-40-03	Cowlitz Cty Tourism \$ Requests	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	105-000-000-557 Total	\$7,811.69	\$11,467.03	\$54,000.00	\$32,533.50	\$16,500.00
105-000-000-573-90-49-00	Special Events	\$0.00	\$1,500.00	\$18,100.00	\$1,921.56	\$2,000.00
	105-000-000-573 Total	\$0.00	\$1,500.00	\$18,100.00	\$1,921.56	\$2,000.00
105-000-000-597-00-00-00	Operating Transfers-Out	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00
	105-000-000-597 Total	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$7,822.30	\$14,173.37	\$72,100.00	\$34,455.06	\$18,500.00

Community Building Reserve Revenue						
106-000-000-308-00-00-00	Beginning Net Cash & Investm.	\$2,346.84	\$3,313.25	\$7,500.00	\$7,599.18	\$11,500.00
	106-000-000-308 Total	\$2,346.84	\$3,313.25	\$7,500.00	\$7,599.18	\$11,500.00
106-000-000-361-11-00-00	Interest ON Investments	\$6.02	\$9.43	\$100.00	\$13.94	\$20.00
	106-000-000-361 Total	\$6.02	\$9.43	\$100.00	\$13.94	\$20.00
106-000-000-367-11-00-01	Private Donations	\$3,234.92	\$4,276.50	\$2,500.00	\$4,882.02	\$3,000.00
	106-000-000-367 Total	\$3,234.92	\$4,276.50	\$2,500.00	\$4,882.02	\$3,000.00
	Fund Total	\$5,587.78	\$7,599.18	\$10,100.00	\$12,495.14	\$14,520.00

Community Building Reserve Expenditures						
106-000-000-594-00-64-00	Capital Improvements	\$2,274.53	\$0.00	\$0.00	\$0.00	\$11,000.00
	106-000-000-594 Total	\$2,274.53	\$0.00	\$0.00	\$0.00	\$11,000.00
	Fund Total	\$2,274.53	\$0.00	\$0.00	\$0.00	\$11,000.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
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Wage & Benefit Reserve Revenues						
107-000-000-308-00-00-00	Beg. Net Cash & Investments	\$22,567.74	\$0.00	\$0.00	\$0.00	\$0.00
107-000-000-308-10-00-00	Beginning Balance - Reserved	\$0.00	\$34,119.17	\$6,800.00	\$6,697.18	\$19,000.00
	107-000-000-308 Total	\$22,567.74	\$34,119.17	\$6,800.00	\$6,697.18	\$19,000.00
107-000-000-361-11-00-00	Interest ON Investments	\$51.43	\$78.01	\$100.00	\$18.53	\$20.00
	107-000-000-361 Total	\$51.43	\$78.01	\$100.00	\$18.53	\$20.00
107-000-000-397-00-00-00	Transfer IN From General Fund	\$2,500.00	\$2,500.00	\$7,000.00	\$7,500.00	\$6,000.00
107-000-000-397-00-01-00	Transfer IN From Public Works	\$9,000.00	\$9,000.00	\$12,000.00	\$12,000.00	\$9,000.00
	107-000-000-397 Total	\$11,500.00	\$11,500.00	\$19,000.00	\$19,500.00	\$15,000.00
	Fund Total	\$34,119.17	\$45,697.18	\$25,900.00	\$26,215.71	\$34,020.00

Wage & Benefit Expenditures Expenditures						
107-000-000-597-00-00-00	Operating Transfers Out	\$0.00	\$39,000.00	\$10,000.00	\$0.00	\$7,000.00
	107-000-000-597 Total	\$0.00	\$39,000.00	\$10,000.00	\$0.00	\$7,000.00
	Fund Total	\$0.00	\$39,000.00	\$10,000.00	\$0.00	\$7,000.00

Parks Improvement Reserve Revenue						
108-000-000-308-00-00-00	Beginning Net Cash & Inves	\$8,992.91	\$6,544.79	\$0.00	\$0.00	\$0.00
108-000-000-308-10-00-00	Beginning Balance - Reserved	\$0.00	\$0.00	\$8,000.00	\$7,451.65	\$11,000.00
	108-000-000-308 Total	\$8,992.91	\$6,544.79	\$8,000.00	\$7,451.65	\$11,000.00
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	\$300.00	\$0.00	\$0.00	\$2,750.00	\$3,000.00
	108-000-000-345 Total	\$300.00	\$0.00	\$0.00	\$2,750.00	\$3,000.00
108-000-000-347-60-00-00	Parks & Rec Program Fees	\$365.00	\$1,535.00	\$1,200.00	\$1,310.00	\$1,500.00
	108-000-000-347 Total	\$365.00	\$1,535.00	\$1,200.00	\$1,310.00	\$1,500.00
108-000-000-361-11-00-00	Interest ON Investments	\$13.94	\$13.42	\$50.00	\$16.12	\$20.00
	108-000-000-361 Total	\$13.94	\$13.42	\$50.00	\$16.12	\$20.00
108-000-000-367-12-00-00	Private Donations	\$105.00	\$0.00	\$0.00	\$0.00	\$0.00
	108-000-000-367 Total	\$105.00	\$0.00	\$0.00	\$0.00	\$0.00
108-000-000-369-90-00-00	Other Miscellaneous Revenues	\$150.00	\$600.00	\$0.00	\$0.00	\$0.00
	108-000-000-369 Total	\$150.00	\$600.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$9,926.85	\$8,693.21	\$9,250.00	\$11,527.77	\$15,520.00

Parks Improvement Reserve Expenditures						
108-000-000-574-20-40-00	Parks & Recreation Services	\$281.45	\$1,241.56	\$1,000.00	\$960.00	\$1,200.00
	108-000-000-574 Total	\$281.45	\$1,241.56	\$1,000.00	\$960.00	\$1,200.00
108-000-000-594-76-61-01	Capital Expend - Park Develop	(\$4.00)	\$0.00	\$0.00	\$0.00	\$0.00
108-000-000-594-76-63-01	Capital Expend - Other Imp/rw1	\$3,104.61	\$0.00	\$0.00	\$0.00	\$0.00
	108-000-000-594 Total	\$3,100.61	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$3,382.06	\$1,241.56	\$1,000.00	\$960.00	\$1,200.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
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Special Revenues - Recording Fee - Affordable Housing Revenues

109-000-000-308-00-01-00	Beg Balance-Afford. Housing	\$26,306.88	\$14,339.82	\$0.00	\$0.00	\$0.00
109-000-000-308-10-00-00	Beginning Balance - Reserved	\$0.00	\$0.00	\$7,500.00	\$7,367.79	\$10,400.00
	109-000-000-308 Total	\$26,306.88	\$14,339.82	\$7,500.00	\$7,367.79	\$10,400.00
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
	109-000-000-341 Total	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
109-000-000-361-11-00-00	Investment Interest	\$32.94	\$27.97	\$50.00	\$15.69	\$20.00
	109-000-000-361 Total	\$32.94	\$27.97	\$50.00	\$15.69	\$20.00
	Fund Total	\$29,339.82	\$17,367.79	\$10,550.00	\$10,383.48	\$13,420.00

Special Revenues - Recording Fee - Affordable Housing Expenditures

109-000-000-559-20-50-00	Housing And Community Services	\$15,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	109-000-000-559 Total	\$15,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$15,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Library Operation Revenues						
110-000-000-308-00-00-00	Begin. Net Cash & Investments	\$1,521.10	\$1,276.77	\$5,000.00	\$5,096.82	\$5,500.00
	110-000-000-308 Total	\$1,521.10	\$1,276.77	\$5,000.00	\$5,096.82	\$5,500.00
110-000-000-341-70-01-00	Sale of Books	\$195.80	\$259.90	\$200.00	\$202.00	\$300.00
	110-000-000-341 Total	\$195.80	\$259.90	\$200.00	\$202.00	\$300.00
110-000-000-347-20-00-00	Library Users Fees	\$2,516.65	\$2,191.00	\$2,700.00	\$2,388.60	\$2,500.00
	110-000-000-347 Total	\$2,516.65	\$2,191.00	\$2,700.00	\$2,388.60	\$2,500.00
110-000-000-352-90-00-00	Library Fines	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
	110-000-000-352 Total	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00
110-000-000-361-11-00-00	Interest ON Investments	\$2.05	\$1.68	\$20.00	\$7.15	\$20.00
	110-000-000-361 Total	\$2.05	\$1.68	\$20.00	\$7.15	\$20.00
110-000-000-367-11-00-02	Folk Donations	\$0.00	\$76.40	\$0.00	\$0.05	\$0.00
110-000-000-367-19-00-00	Donations	\$3,671.45	\$265.98	\$500.00	\$220.15	\$200.00
	110-000-000-367 Total	\$3,671.45	\$342.38	\$500.00	\$220.20	\$200.00
110-000-000-369-90-00-00	Other Miscellaneous Revenue	\$289.84	\$402.28	\$350.00	\$336.71	\$400.00
	110-000-000-369 Total	\$289.84	\$402.28	\$350.00	\$336.71	\$400.00
110-000-000-395-20-00-00	Insurance Premiums/recoveries	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00
	110-000-000-395 Total	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-397-00-00-00	Operating Transfers-IN	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
110-000-000-397-72-55-00	General Funds For Library	\$29,000.00	\$30,000.00	\$33,000.00	\$33,000.00	\$35,000.00
	110-000-000-397 Total	\$29,000.00	\$33,000.00	\$33,000.00	\$33,000.00	\$35,000.00
	Fund Total	\$38,346.89	\$37,504.01	\$41,770.00	\$41,251.48	\$43,920.00

Library Operation Expenditures						
110-000-000-572-21-10-00	Library - Salaries	\$19,327.44	\$19,314.14	\$21,000.00	\$20,432.50	\$21,000.00
110-000-000-572-21-20-00	Library - Benefits	\$2,536.11	\$2,657.61	\$2,500.00	\$3,033.13	\$2,500.00
110-000-000-572-21-31-00	Supplies	\$1,511.73	\$788.67	\$1,500.00	\$1,668.34	\$1,500.00
110-000-000-572-21-31-01	Special Programs And Events	\$77.88	\$186.64	\$200.00	\$136.15	\$200.00
110-000-000-572-21-40-00	Misc.	\$169.89	\$0.60	\$200.00	\$147.00	\$200.00
110-000-000-572-21-42-00	Communications	\$938.43	\$978.04	\$1,000.00	\$1,722.48	\$1,500.00
110-000-000-572-21-43-00	Travel	\$0.00	\$0.00	\$300.00	\$108.77	\$300.00
110-000-000-572-21-45-00	Rents & Leases	\$42.00	\$44.00	\$100.00	\$44.00	\$100.00
110-000-000-572-21-47-00	Utilities	\$1,357.24	\$1,473.61	\$1,500.00	\$1,359.26	\$1,500.00
110-000-000-572-21-48-00	Maintenance Agreement	\$2,268.87	\$408.24	\$400.00	\$162.41	\$400.00
110-000-000-572-21-49-00	Misc. Maintenance	\$683.07	\$911.61	\$1,000.00	\$413.04	\$500.00
110-000-000-572-21-95-00	Facility Rent	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	110-000-000-572 Total	\$29,412.66	\$27,263.16	\$30,200.00	\$29,727.08	\$30,200.00
110-000-000-594-72-62-00	Capital Outlay - Computer	\$3,524.84	\$0.00	\$1,000.00	\$542.73	\$2,000.00
110-000-000-594-72-64-00	Capital Outlay-Books	\$607.62	\$1,644.03	\$2,500.00	\$2,545.04	\$3,000.00
	110-000-000-594 Total	\$4,132.46	\$1,644.03	\$3,500.00	\$3,087.77	\$5,000.00
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$3,525.00	\$3,500.00	\$3,000.00	\$3,000.00	\$3,500.00
	110-000-000-597 Total	\$3,525.00	\$3,500.00	\$3,000.00	\$3,000.00	\$3,500.00
	Fund Total	\$37,070.12	\$32,407.19	\$36,700.00	\$35,814.85	\$38,700.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Community Building Operation Revenues						
113-000-000-308-00-00-00	Begin. Net Cash & Investments	\$128.11	\$1,748.57	\$2,000.00	\$4,783.53	\$6,000.00
	113-000-000-308 Total	\$128.11	\$1,748.57	\$2,000.00	\$4,783.53	\$6,000.00
113-000-000-347-30-00-00	Building Rental Fees	\$19,854.00	\$23,665.00	\$28,100.00	\$28,203.00	\$27,000.00
	113-000-000-347 Total	\$19,854.00	\$23,665.00	\$28,100.00	\$28,203.00	\$27,000.00
113-000-000-361-11-00-00	Interest ON Investments	\$4.38	\$0.70	\$50.00	\$7.25	\$20.00
	113-000-000-361 Total	\$4.38	\$0.70	\$50.00	\$7.25	\$20.00
113-000-000-367-00-00-00	Private Contributions	\$4,683.72	\$1,144.79	\$0.00	\$0.00	\$0.00
	113-000-000-367 Total	\$4,683.72	\$1,144.79	\$0.00	\$0.00	\$0.00
113-000-000-369-90-00-00	Other Miscellaneous Revenue	\$2,836.00	\$1,360.00	\$0.00	\$0.00	\$0.00
	113-000-000-369 Total	\$2,836.00	\$1,360.00	\$0.00	\$0.00	\$0.00
113-000-000-386-00-00-00	Community Bldg-Security Dep.	\$4,600.00	\$5,550.00	\$5,500.00	\$5,900.00	\$6,000.00
	113-000-000-386 Total	\$4,600.00	\$5,550.00	\$5,500.00	\$5,900.00	\$6,000.00
113-000-000-397-00-06-00	Transfer From General Fund	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	113-000-000-397 Total	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$36,606.21	\$33,469.06	\$35,650.00	\$38,893.78	\$39,020.00

Community Building Operation Expenditures						
113-000-000-518-20-10-00	Salaries - Comm. Bldg.	\$8,324.50	\$6,530.49	\$8,000.00	\$7,564.80	\$8,000.00
113-000-000-518-20-20-00	Benefits	\$1,353.33	\$969.40	\$1,400.00	\$1,304.39	\$1,400.00
113-000-000-518-20-31-00	Oper. Supplies - Comm. Bldg.	\$1,177.83	\$1,622.97	\$1,800.00	\$1,242.76	\$1,300.00
113-000-000-518-20-41-00	Professional Services	\$0.00	\$0.00	\$0.00	\$179.05	\$0.00
113-000-000-518-20-44-00	Publications	\$300.00	\$301.41	\$300.00	\$280.00	\$250.00
113-000-000-518-20-47-00	Utilities - C.b.	\$7,658.48	\$7,382.79	\$8,800.00	\$8,445.97	\$8,500.00
113-000-000-518-20-48-00	Bldg. Mtc. - C.b.	\$6,723.50	\$1,635.51	\$2,500.00	\$2,338.33	\$2,500.00
	113-000-000-518 Total	\$25,537.64	\$18,442.57	\$22,800.00	\$21,355.30	\$21,950.00
113-000-000-586-00-00-00	Comm. Bldg-Deposit Refunds	\$3,545.00	\$5,050.00	\$6,000.00	\$5,950.00	\$6,000.00
	113-000-000-586 Total	\$3,545.00	\$5,050.00	\$6,000.00	\$5,950.00	\$6,000.00
113-000-000-594-75-62-00	Building Constr. & Improvement	\$0.00	\$692.96	\$0.00	\$0.00	\$0.00
	113-000-000-594 Total	\$0.00	\$692.96	\$0.00	\$0.00	\$0.00
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$5,775.00	\$4,500.00	\$5,000.00	\$5,000.00	\$5,300.00
	113-000-000-597 Total	\$5,775.00	\$4,500.00	\$5,000.00	\$5,000.00	\$5,300.00
	Fund Total	\$34,857.64	\$28,685.53	\$33,800.00	\$32,305.30	\$33,250.00

City of Kalama

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General Fund Designated Reserves Revenues

115-000-000-308-00-00-00	Begin. Net Cash & Investments	\$134,953.67	\$142,001.87	\$155,000.00	\$156,327.21	\$154,000.00
	115-000-000-308 Total	\$134,953.67	\$142,001.87	\$155,000.00	\$156,327.21	\$154,000.00
115-000-000-361-11-00-00	Interest ON Investments	\$151.84	\$190.28	\$150.00	\$164.42	\$150.00
	115-000-000-361 Total	\$151.84	\$190.28	\$150.00	\$164.42	\$150.00
115-000-000-369-90-00-00	Miscellaneous Revenues	\$0.00	\$2,122.76	\$0.00	\$644.26	\$0.00
	115-000-000-369 Total	\$0.00	\$2,122.76	\$0.00	\$644.26	\$0.00
115-000-000-397-00-00-00	Op.transfers In-Audit Costs	\$12,000.00	\$12,000.00	\$9,000.00	\$9,000.00	\$7,000.00
115-000-000-397-19-00-46	Op. Transfers IN - Insuranc	\$129,800.00	\$120,500.00	\$122,000.00	\$122,000.00	\$130,000.00
	115-000-000-397 Total	\$141,800.00	\$132,500.00	\$131,000.00	\$131,000.00	\$137,000.00
	Fund Total	\$276,905.51	\$276,814.91	\$286,150.00	\$288,135.89	\$291,150.00

General Fund Designated Reserves Expenditures

115-000-000-514-23-41-00	Audit Costs	\$16,333.13	\$0.00	\$18,000.00	\$14,221.10	\$0.00
115-000-000-514-70-46-00	Insurance Costs	\$118,570.51	\$120,487.70	\$120,000.00	\$116,725.61	\$128,000.00
	115-000-000-514 Total	\$134,903.64	\$120,487.70	\$138,000.00	\$130,946.71	\$128,000.00
	Fund Total	\$134,903.64	\$120,487.70	\$138,000.00	\$130,946.71	\$128,000.00

Capital Improvements - Real Estate Excise Taxes Revenues

116-000-000-308-00-00-00	Begin. Net Cash & Investme	\$51,021.66	\$0.00	\$0.00	\$0.00	\$0.00
116-000-000-308-10-00-00	Beginning Balance - Reserved	\$6,205.55	\$58,530.64	\$81,000.00	\$81,977.76	\$112,000.00
	116-000-000-308 Total	\$57,227.21	\$58,530.64	\$81,000.00	\$81,977.76	\$112,000.00
116-000-000-317-34-00-00	Local City Excise (r.e.) Taxes	\$14,247.64	\$23,300.20	\$20,000.00	\$29,464.34	\$25,000.00
	116-000-000-317 Total	\$14,247.64	\$23,300.20	\$20,000.00	\$29,464.34	\$25,000.00
116-000-000-319-80-00-03	Excise Tax Interest	\$0.00	\$0.44	\$0.00	\$0.00	\$0.00
	116-000-000-319 Total	\$0.00	\$0.44	\$0.00	\$0.00	\$0.00
116-000-000-361-11-00-00	Interest ON Investments	\$109.74	\$146.48	\$150.00	\$354.32	\$100.00
	116-000-000-361 Total	\$109.74	\$146.48	\$150.00	\$354.32	\$100.00
	Fund Total	\$71,584.59	\$81,977.76	\$101,150.00	\$111,796.42	\$137,100.00

Capital Improvements - Real Estate Excise Taxes Expenditures

116-000-000-594-19-60-00	Capital Improvement Projects	\$13,053.95	\$0.00	\$0.00	\$0.00	\$0.00
	116-000-000-594 Total	\$13,053.95	\$0.00	\$0.00	\$0.00	\$0.00
116-000-000-596-00-61-00	Capital Expend. - Comm Bldg	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00
	116-000-000-596 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00
	Fund Total	\$13,053.95	\$0.00	\$0.00	\$0.00	\$14,000.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Police Vehicle Reserve Revenues						
117-000-000-308-00-00-00	Begin. Net Cash & Investments	\$990.53	\$2,922.71	\$7,500.00	\$7,325.00	\$110.00
	117-000-000-308 Total	\$990.53	\$2,922.71	\$7,500.00	\$7,325.00	\$110.00
117-000-000-361-11-00-00	Interest ON Investments	\$4.18	\$14.25	\$100.00	\$10.17	\$0.00
	117-000-000-361 Total	\$4.18	\$14.25	\$100.00	\$10.17	\$0.00
117-000-000-363-00-01-00	Insurance Refund & Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	117-000-000-363 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
117-000-000-369-90-00-00	Miscellaneous Revenues	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
	117-000-000-369 Total	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
117-000-000-395-10-00-00	Sale of Assets	\$1,926.00	\$7,200.00	\$11,500.00	\$11,532.00	\$0.00
117-000-000-395-20-00-00	Ins Premiums And Recoveries	\$0.00	\$20,373.43	\$0.00	\$0.00	\$0.00
	117-000-000-395 Total	\$1,926.00	\$27,573.43	\$11,500.00	\$11,532.00	\$0.00
117-000-000-397-00-00-00	Transfer IN From Gen. Fund	\$0.00	\$5,000.00	\$8,000.00	\$7,940.00	\$0.00
	117-000-000-397 Total	\$0.00	\$5,000.00	\$8,000.00	\$7,940.00	\$0.00
	Fund Total	\$2,922.71	\$35,510.39	\$27,100.00	\$26,807.17	\$110.00

Police Vehicle Reserve Expenditures						
117-000-000-594-21-64-00	Capital Outlay -Vehicles	\$0.00	\$18,185.39	\$22,000.00	\$21,697.45	\$0.00
	117-000-000-594 Total	\$0.00	\$18,185.39	\$22,000.00	\$21,697.45	\$0.00
117-000-000-597-00-00-00	Operating Transfers Out	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	117-000-000-597 Total	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$28,185.39	\$22,000.00	\$21,697.45	\$0.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
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General Fund Reserve Revenues						
305-000-000-308-00-00-00	Begin. Net Cash & Investments	\$135,403.01	\$120,665.29	\$155,000.00	\$154,352.40	\$215,000.00
	305-000-000-308 Total	\$135,403.01	\$120,665.29	\$155,000.00	\$154,352.40	\$215,000.00
305-000-000-361-11-00-00	Interest ON Investments	\$261.08	\$244.28	\$500.00	\$446.87	\$200.00
	305-000-000-361 Total	\$261.08	\$244.28	\$500.00	\$446.87	\$200.00
305-000-000-366-10-01-00	Interfund Loan Interest - #001	\$0.00	\$745.02	\$0.00	\$51.14	\$160.00
	305-000-000-366 Total	\$0.00	\$745.02	\$0.00	\$51.14	\$160.00
305-000-000-369-90-00-00	Other Miscellaneous Revenue	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00
	305-000-000-369 Total	\$1.20	\$0.00	\$0.00	\$0.00	\$0.00
305-000-000-381-20-00-00	Inter Fund Loan Repayment	\$0.00	\$50,697.81	\$0.00	\$1,754.18	\$5,300.00
	305-000-000-381 Total	\$0.00	\$50,697.81	\$0.00	\$1,754.18	\$5,300.00
305-000-000-397-00-02-00	General Fund Reserve Transfer	\$0.00	\$15,000.00	\$5,000.00	\$5,000.00	\$0.00
305-000-000-397-00-06-00	Transfer From General Fund	\$0.00	\$0.00	\$105,000.00	\$105,000.00	\$5,000.00
	305-000-000-397 Total	\$0.00	\$15,000.00	\$110,000.00	\$110,000.00	\$5,000.00
	Fund Total	\$135,665.29	\$187,352.40	\$265,500.00	\$266,604.59	\$225,660.00

General Fund Reserve Expenditures						
305-000-000-516-20-40-00	Personnel Services - Recruitment	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	305-000-000-516 Total	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
305-000-000-581-00-00-01	Interfund Loan TO #001	\$0.00	\$18,000.00	\$16,000.00	\$16,000.00	\$0.00
	305-000-000-581 Total	\$0.00	\$18,000.00	\$16,000.00	\$16,000.00	\$0.00
305-000-000-596-14-64-00	Capital Outlay - Equipment	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
305-000-000-596-19-64-00	Other General Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
	305-000-000-596 Total	\$0.00	\$15,000.00	\$0.00	\$0.00	\$10,000.00
	Fund Total	\$15,000.00	\$33,000.00	\$16,000.00	\$16,000.00	\$10,000.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Water/Sewer Operations Revenues						
401-000-000-308-00-01-00	Beg. Net Cash & Inv. - Water	\$98,910.87	\$72,655.11	\$91,000.00	\$97,716.94	\$75,000.00
401-000-000-308-00-02-00	Beg. Net Cash & Inv. - Sewer	\$145,052.76	\$89,579.32	\$75,000.00	\$63,055.65	\$75,000.00
	401-000-000-308 Total	\$243,963.63	\$162,234.43	\$166,000.00	\$160,772.59	\$150,000.00
401-000-000-337-00-07-01	Cowlitz Co. Rural Devel. Grant	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$0.00
	401-000-000-337 Total	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$0.00
401-000-000-343-20-00-00	Engineering Serv- Reimbursement	\$1,219.10	\$6,059.17	\$5,000.00	\$4,875.00	\$5,000.00
401-000-000-343-40-00-00	Water Dept. Collections	\$1,135,515.45	\$1,132,065.29	\$1,160,000.00	\$1,160,383.21	\$1,120,000.00
401-000-000-343-50-00-00	Sewer Dept. Collections	\$773,490.42	\$865,163.00	\$890,000.00	\$890,502.72	\$880,000.00
	401-000-000-343 Total	\$1,910,224.97	\$2,003,287.46	\$2,055,000.00	\$2,055,760.93	\$2,005,000.00
401-000-000-361-11-00-01	Investment Interest - Water	\$170.37	\$78.13	\$150.00	\$166.27	\$120.00
401-000-000-361-11-00-02	Investment Interest - Sewer	\$307.19	\$56.84	\$150.00	\$98.53	\$100.00
	401-000-000-361 Total	\$477.56	\$134.97	\$300.00	\$264.80	\$220.00
401-000-000-362-10-00-00	From Sewer & Street/bldg. Rent	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	401-000-000-362 Total	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
401-000-000-369-90-00-00	Other Misc. Revenue	\$8,868.06	\$1,762.93	\$2,500.00	\$3,378.70	\$3,500.00
401-000-000-369-90-70-00	Training fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	401-000-000-369 Total	\$8,868.06	\$1,762.93	\$2,500.00	\$3,378.70	\$3,500.00
401-000-000-379-34-00-01	Water Hookup Fees	\$53,100.00	\$73,500.00	\$120,000.00	\$119,196.96	\$75,000.00
401-000-000-379-34-00-02	Water - Labor	\$2,380.00	\$1,700.00	\$2,000.00	\$4,712.34	\$2,000.00
401-000-000-379-34-00-03	Water - Parts	\$3,679.51	\$4,830.89	\$12,000.00	\$16,229.12	\$7,000.00
401-000-000-379-35-00-01	Sewer Hookup Fees	\$17,400.00	\$32,000.00	\$146,000.00	\$146,000.00	\$80,000.00
401-000-000-379-35-00-02	Sewer Labor	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
401-000-000-379-35-00-30	Sewer Parts	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
	401-000-000-379 Total	\$76,559.51	\$112,030.89	\$282,000.00	\$286,138.42	\$166,000.00
401-000-000-386-00-47-01	Hydrant Permit Meter Deposits	\$550.00	\$1,500.00	\$1,000.00	\$3,086.03	\$2,000.00
	401-000-000-386 Total	\$550.00	\$1,500.00	\$1,000.00	\$3,086.03	\$2,000.00
401-000-000-389-00-01-00	Water - Other Sales Tax Collec	\$444.58	\$474.01	\$500.00	\$1,204.14	\$800.00
401-000-000-389-00-02-00	Sewer-Other Sales Tax Collect.	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
	401-000-000-389 Total	\$444.58	\$474.01	\$700.00	\$1,204.14	\$1,000.00
401-000-000-395-10-00-00	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-395-20-00-00	Insurance Refund & Recoveries	\$12,549.59	\$13,884.98	\$56,000.00	\$55,594.72	\$0.00
	401-000-000-395 Total	\$12,549.59	\$13,884.98	\$56,000.00	\$55,594.72	\$0.00
401-000-000-397-00-00-00	Oper Transfers IN	\$25,535.48	\$66,000.00	\$0.00	\$0.00	\$0.00
401-000-000-397-79-00-00	Webpage Development	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00
	401-000-000-397 Total	\$26,735.48	\$67,200.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$2,280,973.38	\$2,363,109.67	\$2,634,100.00	\$2,636,800.33	\$2,328,320.00

Water/Sewer Operations Expenditures

WATER EXPENDITURES

401-000-100-534-10-10-00	Salaries - Admin.-General	\$52,153.12	\$68,608.43	\$31,000.00	\$30,955.52	\$59,000.00
401-000-100-534-10-20-00	Benefits	\$17,753.69	\$21,000.73	\$13,000.00	\$11,881.96	\$27,000.00
401-000-100-534-10-31-00	Supplies	\$1,787.18	\$427.73	\$1,000.00	\$522.78	\$1,000.00
401-000-100-534-10-43-00	Travel - Administrative	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
401-000-100-534-10-48-00	Equipment Maintenance	\$6,441.68	\$6,839.26	\$7,000.00	\$3,228.64	\$4,500.00

City of Kalama

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Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
401-000-100-534-10-49-00	Miscellaneous	\$373.33	\$2,412.41	\$500.00	\$922.33	\$0.00
401-000-100-534-10-49-01	Legal Services - Retainer, Etc	\$2,106.70	\$0.00	\$0.00	\$0.00	\$1,000.00
401-000-100-534-10-91-00	Acctg. Service Fees	\$68,000.00	\$70,000.00	\$82,000.00	\$82,000.00	\$82,000.00
401-000-100-534-50-10-00	Salaries - Water/maintenance	\$133,499.31	\$139,251.58	\$121,000.00	\$123,631.37	\$108,000.00
401-000-100-534-50-10-01	Overtime Earnings	\$16,903.12	\$33,585.67	\$17,000.00	\$14,289.22	\$12,000.00
401-000-100-534-50-21-00	Regular Benefits	\$61,300.63	\$69,251.38	\$58,000.00	\$57,903.06	\$50,000.00
401-000-100-534-50-22-00	Uniforms	\$950.28	\$822.52	\$1,000.00	\$926.05	\$1,000.00
401-000-100-534-50-31-00	Operating Supplies	\$25,838.78	\$33,098.00	\$28,000.00	\$22,319.57	\$30,000.00
401-000-100-534-50-32-00	Fuel Consumed	\$9,864.55	\$9,351.41	\$9,000.00	\$10,404.21	\$10,000.00
401-000-100-534-50-34-00	Inventory-Meters/pipe/fittings	\$13,273.71	\$19,635.50	\$20,000.00	\$55,992.90	\$20,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equip.	\$2,511.73	\$794.23	\$3,000.00	\$336.71	\$3,000.00
401-000-100-534-50-45-00	Equipment Rental	\$375.60	\$907.19	\$1,000.00	\$796.36	\$1,000.00
401-000-100-534-50-48-00	Repairs & Mtce. - Contracted	\$40,758.59	\$10,057.00	\$20,000.00	\$13,526.68	\$20,000.00
401-000-100-534-50-48-01	Equipment Maintenance	\$344.10	\$1,526.37	\$10,000.00	\$2,943.36	\$4,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	\$2,220.23	\$3,005.14	\$5,000.00	\$9,428.46	\$6,000.00
401-000-100-534-80-10-00	Salaries - Water/operations	\$20,859.27	\$21,264.84	\$58,000.00	\$58,919.47	\$39,000.00
401-000-100-534-80-10-01	Overtime Earnings	\$22,495.22	\$21,294.52	\$21,000.00	\$18,153.87	\$15,000.00
401-000-100-534-80-20-00	Benefits	\$19,441.26	\$19,180.58	\$35,000.00	\$37,604.89	\$25,000.00
401-000-100-534-80-31-00	Operating Supplies-Chemicals	\$65,210.49	\$57,492.00	\$60,000.00	\$50,149.96	\$55,000.00
401-000-100-534-80-40-00	Other Professional Services	\$3,082.89	\$7,802.73	\$8,000.00	\$5,913.01	\$6,000.00
401-000-100-534-80-45-00	Equipment Rental	\$597.19	\$25.78	\$1,000.00	\$0.00	\$1,000.00
401-000-100-534-80-47-00	Electricity	\$74,583.16	\$86,527.30	\$86,000.00	\$84,186.69	\$85,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$1,438.54	\$14,622.60	\$8,000.00	\$9,087.83	\$10,000.00
401-000-100-534-80-51-00	Intergov't'l Prof. Services	\$4,728.77	\$2,593.40	\$6,000.00	\$4,678.85	\$6,000.00
401-000-100-534-90-10-01	Salaries-Facilities/shop	\$0.00	\$0.00	\$1,000.00	\$0.00	\$500.00
401-000-100-534-90-11-00	ON Call Pay	\$9,046.60	\$7,885.54	\$7,900.00	\$7,896.04	\$8,000.00
401-000-100-534-90-20-00	Undistributed Benefits	\$4,209.05	\$3,273.80	\$3,300.00	\$3,352.28	\$4,000.00
401-000-100-534-90-31-00	Office Computer Supplies	\$1,533.68	\$452.91	\$2,000.00	\$918.24	\$500.00
401-000-100-534-90-31-01	Office & Oper. Supplies	\$1,056.93	\$466.40	\$1,000.00	\$498.08	\$500.00
401-000-100-534-90-41-00	Engineering	\$11,618.51	\$1,716.01	\$5,000.00	\$5,622.30	\$4,000.00
401-000-100-534-90-42-00	Communications	\$11,599.85	\$11,654.73	\$11,000.00	\$12,012.81	\$12,000.00
401-000-100-534-90-43-00	Travel	\$0.00	\$131.32	\$500.00	\$0.00	\$300.00
401-000-100-534-90-47-01	Utilities	\$3,903.89	\$5,741.73	\$5,500.00	\$6,278.80	\$6,000.00
401-000-100-534-90-48-01	Shop Maintenance	\$3,975.23	\$3,590.61	\$2,000.00	\$314.51	\$1,000.00
401-000-100-534-90-49-00	Miscellaneous & Training	\$5,803.10	\$3,121.24	\$3,000.00	\$3,801.32	\$3,500.00
401-000-100-534-90-53-00	Department of Revenue	\$56,696.75	\$56,485.18	\$54,000.00	\$54,597.67	\$56,000.00
	401-000-100-534 Total	\$778,336.71	\$815,897.77	\$807,700.00	\$805,995.80	\$777,800.00
401-000-100-586-00-00-01	Hydrant Permit Meter Deposits	\$550.00	\$553.89	\$0.00	\$1,180.74	\$2,000.00
	401-000-100-586 Total	\$550.00	\$553.89	\$0.00	\$1,180.74	\$2,000.00
401-000-100-594-34-63-00	Improvement Projects	\$0.00	\$48,534.82	\$70,000.00	\$853.62	\$0.00
401-000-100-594-34-64-00	Cap. Outlay - Equipment	\$7,174.95	\$10,720.62	\$0.00	\$8,559.70	\$23,000.00
	401-000-100-594 Total	\$7,174.95	\$59,255.44	\$70,000.00	\$9,413.32	\$23,000.00
401-000-100-597-00-00-00	Transfer Out	\$75,000.00	\$0.00	\$87,500.00	\$87,500.00	\$0.00
401-000-100-597-34-00-01	Trsf. TO 410 Equip Rsve PW	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
401-000-100-597-34-00-02	Trsf.to 408-Connection Fees	\$53,100.00	\$73,500.00	\$120,000.00	\$119,196.96	\$75,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	\$112,931.83	\$150,000.00	\$225,000.00	\$225,000.00	\$225,000.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
401-000-100-597-34-00-04	Water Rate Transfer-Tiered	\$115,131.35	\$100,000.00	\$0.00	\$0.00	\$0.00
401-000-100-597-34-00-05	2 Mil.gal Reservoir-Pwtf Loan	\$64,800.00	\$13,936.47	\$0.00	\$0.00	\$0.00
401-000-100-597-34-00-20	Transfer - Benefit Reserve 107	\$4,500.00	\$4,500.00	\$6,000.00	\$6,000.00	\$3,000.00
401-000-100-597-34-00-41	Transfer TO Audit #115	\$3,950.00	\$3,950.00	\$3,000.00	\$3,000.00	\$2,000.00
401-000-100-597-34-00-46	Transfer Out TO 115-Insurance	\$40,725.00	\$35,500.00	\$39,000.00	\$39,000.00	\$41,600.00
	401-000-100-597 Total	\$476,138.18	\$387,386.47	\$486,500.00	\$485,696.96	\$352,600.00
SEWER EXPENDITURES						
401-000-200-535-10-10-00	Salaries-Sewer/admin.general	\$23,471.55	\$32,394.03	\$24,000.00	\$27,239.66	\$46,000.00
401-000-200-535-10-20-00	Benefits	\$8,538.68	\$11,187.22	\$8,000.00	\$10,557.96	\$21,000.00
401-000-200-535-10-31-00	Office & Oper. Supplies	\$2,197.88	\$944.03	\$1,500.00	\$864.09	\$1,500.00
401-000-200-535-10-43-00	Travel-Administrative	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	\$3,473.75	\$3,773.67	\$6,000.00	\$1,954.32	\$4,500.00
401-000-200-535-10-49-00	Miscellaneous	\$33.33	\$109.33	\$500.00	\$110.34	\$500.00
401-000-200-535-10-49-01	Legal Services - Retainer, Etc	\$2,091.73	\$0.00	\$1,000.00	\$0.00	\$0.00
401-000-200-535-10-91-00	Acctg. Service Fees	\$62,000.00	\$62,000.00	\$70,000.00	\$70,000.00	\$70,000.00
401-000-200-535-50-10-00	Salaries-Sewer/maintenance	\$65,526.90	\$68,176.71	\$64,000.00	\$68,114.43	\$56,000.00
401-000-200-535-50-10-01	Overtime Earnings	\$8,668.19	\$9,286.96	\$8,000.00	\$9,678.44	\$10,000.00
401-000-200-535-50-20-00	Benefits	\$34,172.65	\$32,189.76	\$32,000.00	\$32,718.05	\$28,000.00
401-000-200-535-50-31-00	Operating Supplies	\$22,040.39	\$27,696.40	\$25,000.00	\$28,963.24	\$25,000.00
401-000-200-535-50-32-00	Fuel Consumed	\$10,114.48	\$7,546.31	\$8,000.00	\$9,710.49	\$8,500.00
401-000-200-535-50-34-00	Inventory Purchase-Pipe/fittin	\$2,119.09	\$3,091.86	\$3,000.00	\$3,900.51	\$3,000.00
401-000-200-535-50-35-00	Small Tools	\$0.00	\$525.08	\$500.00	\$1,661.81	\$1,000.00
401-000-200-535-50-45-00	Equipment Rentals	\$332.44	\$834.64	\$1,000.00	\$386.08	\$500.00
401-000-200-535-50-48-00	Repairs & Mtce. - Contracted	\$53,217.91	\$64,518.38	\$20,000.00	\$29,725.08	\$35,000.00
401-000-200-535-50-48-01	Equipment Maintenance	\$4,384.70	\$7,832.56	\$9,000.00	\$4,405.31	\$7,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	\$4,203.29	\$2,764.32	\$5,000.00	\$906.09	\$1,000.00
401-000-200-535-80-10-00	Salaries-Sewer/operations	\$44,866.96	\$44,710.39	\$75,000.00	\$71,574.27	\$62,000.00
401-000-200-535-80-10-01	Overtime Earnings	\$6,202.72	\$9,378.15	\$16,000.00	\$13,608.21	\$10,000.00
401-000-200-535-80-20-00	Benefits	\$21,361.16	\$22,818.23	\$35,000.00	\$35,963.12	\$30,000.00
401-000-200-535-80-26-00	Uniforms	\$502.81	\$529.06	\$500.00	\$788.77	\$1,000.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	\$45,966.98	\$72,564.10	\$35,000.00	\$30,000.36	\$25,000.00
401-000-200-535-80-40-00	Other Professional Services	\$1,204.00	\$2,132.24	\$2,000.00	\$2,260.75	\$2,500.00
401-000-200-535-80-41-00	Professional Services	\$0.00	\$511.29	\$1,000.00	\$533.57	\$1,000.00
401-000-200-535-80-47-00	Utilities	\$38,537.83	\$41,939.95	\$40,000.00	\$61,339.28	\$48,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	\$2,780.85	\$5,259.32	\$5,000.00	\$9,150.41	\$11,000.00
401-000-200-535-80-48-01	Contracted Repairs	\$0.00	\$0.00	\$12,000.00	\$2,496.32	\$4,000.00
401-000-200-535-80-49-00	Contract Services - Disposal	\$0.00	\$0.00	\$18,000.00	\$20,158.31	\$23,000.00
401-000-200-535-80-51-00	Intergovt'l Fees/services	\$4,828.64	\$3,742.07	\$4,000.00	\$5,129.27	\$6,000.00
401-000-200-535-90-11-00	ON Call Pay	\$8,083.24	\$8,087.76	\$8,400.00	\$8,631.01	\$8,000.00
401-000-200-535-90-20-00	Undistributed Benefits	\$3,556.08	\$3,521.75	\$3,500.00	\$3,443.26	\$4,000.00
401-000-200-535-90-31-00	Office Computer Supplies	\$569.78	\$1,081.25	\$1,000.00	\$2,010.62	\$1,000.00
401-000-200-535-90-41-00	Engineering	\$203.22	\$0.00	\$2,000.00	\$2,641.68	\$3,000.00
401-000-200-535-90-42-00	Communications	\$5,275.17	\$5,094.28	\$6,000.00	\$6,435.02	\$6,000.00
401-000-200-535-90-43-00	Travel	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
401-000-200-535-90-48-00	Facilities Maintenance	\$0.00	\$0.00	\$0.00	\$225.03	\$300.00
401-000-200-535-90-49-00	Miscellaneous	\$2,458.39	\$2,574.83	\$2,500.00	\$1,675.82	\$1,000.00
401-000-200-535-90-53-00	Department of Revenue	\$14,710.39	\$16,572.50	\$17,000.00	\$17,355.19	\$18,000.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
	401-000-200-535 Total	\$507,695.18	\$575,388.43	\$571,900.00	\$596,316.17	\$583,300.00
401-000-200-594-35-63-00	Improvement Projects	\$12,912.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-200-594-35-64-00	Cap. Outlay - Equipment	\$4,239.69	\$2,558.40	\$0.00	\$8,559.69	\$20,000.00
	401-000-200-594 Total	\$17,151.69	\$2,558.40	\$0.00	\$8,559.69	\$20,000.00
401-000-200-597-00-00-00	Transfer Out	\$100,000.00	\$0.00	\$87,500.00	\$87,500.00	\$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	\$166,987.24	\$282,846.68	\$295,000.00	\$295,000.00	\$295,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	\$17,400.00	\$32,000.00	\$146,000.00	\$146,000.00	\$80,000.00
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsve PW	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
401-000-200-597-35-00-20	Transfer - Benefit Reserve 107	\$4,500.00	\$4,500.00	\$6,000.00	\$6,000.00	\$6,000.00
401-000-200-597-35-00-41	Transfer TO Audit # 115	\$3,950.00	\$3,950.00	\$3,000.00	\$3,000.00	\$2,000.00
401-000-200-597-35-00-46	Transfer Out TO 115-Insurance	\$32,855.00	\$32,000.00	\$30,000.00	\$30,000.00	\$32,500.00
	401-000-200-597 Total	\$331,692.24	\$361,296.68	\$573,500.00	\$573,500.00	\$421,500.00
	Fund Total	\$2,118,738.95	\$2,202,337.08	\$2,509,600.00	\$2,480,662.68	\$2,180,200.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Solid Waste/Garbage Fund Revenues						
402-000-000-308-00-00-00	Begin. Net Cash & Investments	\$7,355.59	\$8,607.99	\$7,000.00	\$4,262.22	\$1,500.00
	402-000-000-308 Total	\$7,355.59	\$8,607.99	\$7,000.00	\$4,262.22	\$1,500.00
402-000-000-343-70-00-00	Garbage/solid Waste Charges	\$278,816.34	\$269,652.78	\$300,000.00	\$265,841.70	\$300,000.00
	402-000-000-343 Total	\$278,816.34	\$269,652.78	\$300,000.00	\$265,841.70	\$300,000.00
402-000-000-361-11-00-00	Interest ON Investments	\$6.27	\$5.68	\$50.00	\$1.11	\$20.00
	402-000-000-361 Total	\$6.27	\$5.68	\$50.00	\$1.11	\$20.00
402-000-000-386-91-00-00	Garbage/solid Waste Tax	\$9,998.42	\$9,689.34	\$11,000.00	\$9,558.91	\$11,000.00
	402-000-000-386 Total	\$9,998.42	\$9,689.34	\$11,000.00	\$9,558.91	\$11,000.00
	Fund Total	\$296,176.62	\$287,955.79	\$318,050.00	\$279,663.94	\$312,520.00

Solid Waste/Garbage Fund Expenditures						
402-000-000-537-00-31-00	Office Supplies	\$878.53	\$347.31	\$800.00	\$606.44	\$700.00
402-000-000-537-00-41-00	Accounting Service Fees	\$20,000.00	\$25,000.00	\$28,000.00	\$21,000.00	\$20,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	\$237,796.39	\$229,227.30	\$255,000.00	\$226,396.30	\$255,000.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	\$0.00	\$0.00	\$0.00	\$335.00	\$0.00
402-000-000-537-00-42-00	Postage	\$2,328.25	\$2,080.81	\$2,500.00	\$1,862.02	\$2,000.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	\$1,104.03	\$1,795.70	\$2,000.00	\$369.51	\$850.00
	402-000-000-537 Total	\$262,107.20	\$258,451.12	\$288,300.00	\$250,569.27	\$278,550.00
402-000-000-586-00-44-00	Garbage Excise Tax	\$14,461.43	\$14,242.45	\$15,000.00	\$13,907.63	\$15,000.00
	402-000-000-586 Total	\$14,461.43	\$14,242.45	\$15,000.00	\$13,907.63	\$15,000.00
402-000-000-597-00-01-00	Transfer TO Audit Resv-115	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$500.00
402-000-000-597-00-02-00	Transfer TO Streets	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	402-000-000-597 Total	\$11,000.00	\$11,000.00	\$10,500.00	\$10,500.00	\$10,500.00
	Fund Total	\$287,568.63	\$283,693.57	\$313,800.00	\$274,976.90	\$304,050.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Water Improvement Reserve Revenues						
408-000-000-308-00-00-00	Begin. Net Cash & Investments	\$0.00	\$93,023.41	\$233,000.00	\$245,164.08	\$363,000.00
408-000-000-308-10-00-00	Beginning Balance - Reserved	\$391,611.25	\$302,278.10	\$237,000.00	\$236,600.00	\$312,000.00
	408-000-000-308 Total	\$391,611.25	\$395,301.51	\$470,000.00	\$481,764.08	\$675,000.00
408-000-000-361-11-00-00	Interest ON Investments	\$501.06	\$847.00	\$1,000.00	\$1,205.29	\$1,000.00
	408-000-000-361 Total	\$501.06	\$847.00	\$1,000.00	\$1,205.29	\$1,000.00
408-000-000-367-11-00-01	Project Contributions - Port of Kalama	\$0.00	\$34,602.96	\$0.00	\$0.00	\$0.00
	408-000-000-367 Total	\$0.00	\$34,602.96	\$0.00	\$0.00	\$0.00
408-000-000-369-40-00-00	Judgments and Settlements	\$1,273.00	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-369 Total	\$1,273.00	\$0.00	\$0.00	\$0.00	\$0.00
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	\$53,100.00	\$73,500.00	\$120,000.00	\$119,196.96	\$75,000.00
408-000-000-397-00-11-00	Transfer from Reserves	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
408-000-000-397-00-13-00	Transfer From Water Rates	\$112,931.83	\$150,000.00	\$225,000.00	\$225,000.00	\$225,000.00
408-000-000-397-00-99-00	Transfer From Water	\$115,131.35	\$100,000.00	\$87,500.00	\$87,500.00	\$0.00
	408-000-000-397 Total	\$356,163.18	\$323,500.00	\$432,500.00	\$431,696.96	\$300,000.00
	Fund Total	\$749,548.49	\$754,251.47	\$903,500.00	\$914,666.33	\$976,000.00

Water Improvement Reserve Expenditures						
408-000-000-514-78-49-00	Payments TO Claimants	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-514 Total	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
408-000-000-582-34-70-00	Pwtf Cloverdale Principal Pmt.	\$8,735.73	\$8,735.73	\$8,750.00	\$8,735.73	\$8,750.00
408-000-000-582-34-70-40	Pwtf Const. Loan Princ. H2Oplt	\$217,525.93	\$217,525.93	\$217,600.00	\$217,525.94	\$217,600.00
	408-000-000-582 Total	\$226,261.66	\$226,261.66	\$226,350.00	\$226,261.67	\$226,350.00
408-000-000-592-34-80-00	Pwtf Cloverdale Interest Pmt.	\$436.79	\$349.43	\$250.00	\$262.07	\$200.00
408-000-000-592-34-80-04	Pwtf Const. Loan Int. H2Oplant	\$11,963.93	\$10,876.30	\$10,000.00	\$9,788.67	\$8,700.00
	408-000-000-592 Total	\$12,400.72	\$11,225.73	\$10,250.00	\$10,050.74	\$8,900.00
408-000-000-594-34-63-02	Project Costs-Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$210,000.00
408-000-000-594-34-63-03	Project Costs-Construction	\$80,584.60	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-594 Total	\$80,584.60	\$0.00	\$0.00	\$0.00	\$210,000.00
408-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00
	408-000-000-597 Total	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$354,246.98	\$272,487.39	\$236,600.00	\$236,312.41	\$445,250.00

Public Works Equipment Reserve Revenues						
410-000-000-308-00-00-00	Begin. Net Cash & Investments	\$51,065.50	\$41,788.17	\$40,000.00	\$39,813.92	\$51,000.00
	410-000-000-308 Total	\$51,065.50	\$41,788.17	\$40,000.00	\$39,813.92	\$51,000.00
410-000-000-361-11-00-00	Interest ON Investments	\$87.06	\$84.85	\$100.00	\$70.29	\$100.00
	410-000-000-361 Total	\$87.06	\$84.85	\$100.00	\$70.29	\$100.00
410-000-000-395-10-00-00	Rev./Sale of Fixed Assets	\$1,625.00	\$3,175.00	\$0.00	\$0.00	\$0.00
	410-000-000-395 Total	\$1,625.00	\$3,175.00	\$0.00	\$0.00	\$0.00
410-000-000-397-00-00-00	Operating Transfers IN FR 401	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
	410-000-000-397 Total	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
	Fund Total	\$64,777.56	\$57,048.02	\$52,100.00	\$51,884.21	\$63,100.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
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Public Works Equipment Reserve Expenditures						
410-000-000-594-34-64-00	Capital Outlay-Equipment	\$20,989.39	\$17,234.10	\$0.00	\$0.00	\$0.00
	410-000-000-594 Total	\$20,989.39	\$17,234.10	\$0.00	\$0.00	\$0.00
410-000-000-597-00-00-00	Operating Transfers-Out	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	410-000-000-597 Total	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$22,989.39	\$17,234.10	\$0.00	\$0.00	\$0.00

Sewer Loan Reserve Revenues						
412-000-000-308-00-00-00	Begin. Net Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
412-000-000-308-10-00-00	Beginning Balance - Reserved	\$231,492.37	\$231,954.55	\$232,000.00	\$232,029.38	\$232,000.00
	412-000-000-308 Total	\$231,492.37	\$231,954.55	\$232,000.00	\$232,029.38	\$232,000.00
412-000-000-361-11-00-00	Interest ON Investments	\$462.18	\$74.83	\$0.00	\$0.00	\$0.00
	412-000-000-361 Total	\$462.18	\$74.83	\$0.00	\$0.00	\$0.00
	Fund Total	\$231,954.55	\$232,029.38	\$232,000.00	\$232,029.38	\$232,000.00

Sewer Loan Reserve Expenditures						
	412-000-000-597 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

I & I Improvement Reserve Revenues						
413-000-000-308-00-00-00	Begin. Net Cash & Investments	\$257,768.18	\$258,282.82	\$213,000.00	\$212,806.12	\$210,500.00
	413-000-000-308 Total	\$257,768.18	\$258,282.82	\$213,000.00	\$212,806.12	\$210,500.00
413-000-000-334-03-80-03	TIB - 4th Street	\$0.00	\$40,842.00	\$10,000.00	\$2,482.68	\$0.00
	413-000-000-334 Total	\$0.00	\$40,842.00	\$10,000.00	\$2,482.68	\$0.00
413-000-000-361-11-00-00	Interest ON Investments	\$514.64	\$388.25	\$500.00	\$225.06	\$300.00
	413-000-000-361 Total	\$514.64	\$388.25	\$500.00	\$225.06	\$300.00
	Fund Total	\$258,282.82	\$299,513.07	\$223,500.00	\$215,513.86	\$210,800.00

I & I Improvement Reserve Expenditures						
413-000-000-594-35-63-00	I&I Improvements	\$0.00	\$86,706.95	\$15,000.00	\$4,965.37	\$15,000.00
	413-000-000-594 Total	\$0.00	\$86,706.95	\$15,000.00	\$4,965.37	\$15,000.00
	Fund Total	\$0.00	\$86,706.95	\$15,000.00	\$4,965.37	\$15,000.00

City of Kalama

2014 Final Budget

Account Number	Description	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014
Sewer Improvement Reserve Revenues						
415-000-000-308-00-00-00	Beginning Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-308-10-00-00	Beginning Balance - Reserved	\$376,362.78	\$254,218.43	\$150,000.00	\$162,445.43	\$255,000.00
	415-000-000-308 Total	\$376,362.78	\$254,218.43	\$150,000.00	\$162,445.43	\$255,000.00
415-000-000-361-11-00-00	Interest ON Investments	\$651.17	\$439.26	\$500.00	\$355.65	\$500.00
	415-000-000-361 Total	\$651.17	\$439.26	\$500.00	\$355.65	\$500.00
415-000-000-397-00-00-00	Transfers-In	\$100,000.00	\$0.00	\$87,500.00	\$87,500.00	\$0.00
415-000-000-397-00-01-00	Oper. Transfer IN From Sewer	\$23,557.83	\$32,000.00	\$146,000.00	\$146,000.00	\$80,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	\$160,829.41	\$282,846.68	\$295,000.00	\$295,000.00	\$295,000.00
	415-000-000-397 Total	\$284,387.24	\$314,846.68	\$528,500.00	\$528,500.00	\$375,000.00
	Fund Total	\$661,401.19	\$569,504.37	\$679,000.00	\$691,301.08	\$630,500.00
Sewer Improvement Reserve Expenditures						
415-000-000-582-35-70-02	Srf Construct. Loan Prin. Pmt	\$58,382.63	\$60,979.72	\$64,000.00	\$60,979.72	\$66,600.00
415-000-000-582-35-70-03	Pwtf Design-Wwtp- Principal	\$24,763.68	\$24,763.68	\$24,800.00	\$24,763.69	\$24,800.00
415-000-000-582-35-70-04	Loan-Doe-Srf-Wwtp-Principal	\$295,495.74	\$295,495.74	\$295,500.00	\$295,495.74	\$295,500.00
	415-000-000-582 Total	\$378,642.05	\$381,239.14	\$384,300.00	\$381,239.15	\$386,900.00
415-000-000-592-35-80-02	Srf Construct. Loan Interest	\$27,054.89	\$24,457.80	\$21,800.00	\$24,457.80	\$19,000.00
415-000-000-592-35-80-03	Pwtf Design-Wwtp Interest	\$1,485.82	\$1,362.00	\$1,200.00	\$1,238.18	\$1,100.00
	415-000-000-592 Total	\$28,540.71	\$25,819.80	\$23,000.00	\$25,695.98	\$20,100.00
	Fund Total	\$407,182.76	\$407,058.94	\$407,300.00	\$406,935.13	\$407,000.00