

CITY OF KALAMA

INCORPORATED 1890

2020 BUDGET & 2020-2025 CAPITAL FACILITIES PLAN



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

Prepared by
Mayor Mike Reuter
Adam Smee, City Administrator
Coni McMaster, Clerk/Treasurer
Kelly Rasmussen, Director of Public Works
Ralph Herrera, Chief of Police

Adopted by Kalama City Council Members
Jon Stanfill
Sandra Macias Hughes
Mike Dennis Langham
Rosemary Brinson Siipola
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City of Kalama

2020 Budget &

2020–2025 Capital Facilities Plan

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MISSION STATEMENT

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

KALAMA

In the last twenty-five years Kalama has more than doubled its population from 1450 to 2900 citizens while retaining its community spirit. Kalama appeals to all ages and family dynamics with its convenient location for all kinds of recreational activities and only a short travel to metropolitan areas that provide even more cultural opportunities. Kalama's location along the Columbia River and I-5 plus its railroad access make it an attractive area for business and industry to establish, which increases opportunities for employment in Kalama.

Kalama is a place where one can find every generation in the community coming together to cheer on the winning high school teams or enjoying the Community Fair in July every year. It's where citizens form neighborhood watch committees to look out for one another, or gather to watch the tree lighting in Toteff Park each December. Enjoy a little shopping in the local shops and grab a bite to eat in the six blocks of downtown, or take a stroll along the water front while watching the ships as they travel on the river. It's where citizens can live, work and play enjoying all this growing community has to offer. Local citizens have a sense of community and often volunteer in all different capacities to ensure Kalama keeps its traditions while building a future for the generations to come. Elected officials of the City, Port, School, Fire District and their staffs all work together to keep the community safe, livable and economically sound. Kalama has experienced growing pains, challenges, failures, and successes, but has never lost its heart.

As Kalama enters 2020, it strives to continue to grow, prosper and provide a community that has job opportunities, available housing, amenities that provide what citizens need, exceptional educational opportunities, a feeling of security with adequate police and fire coverage, and the ability to enjoy the beauty and benefits of the local area.



December 19, 2019

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

The staff is pleased to present the 2020 budget and the 2020 through 2025 Capital Facilities Plan for the City of Kalama.

The City was able to contain expenditures and remain within revenues through the first 11 months of 2019. At the end of November 2019, General Fund revenues had exceeded expenditures, generating a surplus in the operating budget of just under 8%. After transferring the General Fund operating surplus, the City ended 2019 with General Fund reserves of 26% of budgeted expenditures for 2020. I continue to recommend a fiscally conservative approach, including building General Fund reserves.

The police station is now complete and the city is preparing to release retainage to the contractor. The project has remained within budget. The city is preparing its debt service reserve in compliance with the City's adopted financial policies. The Police Department is initiating a five-year vehicle replacement plan to ensure reliability. The Police Department is planning for employee succession.

Enterprise operations (sewer and water) were neutral with revenues exceeding expenditures by less than 1% in 2019. We continue to pursue the goal of providing service with the greatest value for our ratepayers while preserving the useful life of the utilities through scheduled maintenance and planned replacement of legacy components. The Old Pacific Highway Waterline Replacement Project and the Lower Cloverdale Booster Pump Station projects were completed in 2019, providing additional capacity and enhancing reliability. The construction of the Lower Green Mountain Reservoir and Booster Station are programed for 2020-2021. The City Council has implemented the fifth of five scheduled rate adjustments, in 2020, as recommended by the sewer and water rate study completed in 2015. The Water and Sewer Utility Plans provide guidance for the development of the 2020-2025 Capital Improvement Plan included in this document; addressing infrastructure depreciation and providing for adequate utility capacity into future decades.

The City Council formed and funded a Stormwater Utility in 2019. Through the use of interfund loans, the City was able to construct the Geranium Street and North First Place Storm Project in 2019. Dedicated revenue will continue to improve stormwater management in the downtown core and throughout the community.

In 2019, Kalama's Transportation Benefit District (TBD) funded local street paving for the fourth successive year. The passage of Initiative 976 and the resulting injunction has created some uncertainty related to the future of Kalama's TBD funding through "car tabs". Revenue collected in 2019, prior to the passage of Initiative 976, is budgeted to be spent on street improvements in 2020. TBD funded street improvements after 2020 will be dependent on the outcome of the current legal challenge. In addition to the planned TBD street improvements, Public Works Director, Kelly Rasmussen, was successful in obtaining \$907,000 of Transportation Improvement Board funding over the last two years. These funds will be used to resurface Elm Street and a portion of West Frontage from Oak Street to Kingwood Street in 2020.

The City continues to strategize implementation of the goals and policies of the Downtown Economic Revitalization Plan, which will stimulate improvements downtown.

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

Adam Smee
City Administrator

CITY OF KALAMA

ELECTED & APPOINTED OFFICIALS 2020

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

Mike Reuter

Mayor

Term: 1/1/2018-12/31/2021

Jon Stanfill

Position # 1 (Appointed)

Term: 9/1/2019-12/31/2021

Sandra Macias Hughes

Position #2

Term: 1/1/2018-12/31/2021

Wendy Conradi

Position #3

Term: 1/1/2020-12/31/2023

Steven Kallio

Position #4

Term: 1/1/2020-12/31/2023

Matthew Merz

Position #5

Term: 1/1/2020-12/31/2023

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

Adam Smee

City Administrator

Appointed 9/17/2012

Coni McMaster

Clerk/Treasurer

Appointed 9/1/2004

Raphael“Ralph” Herrera

Police Chief

Appointed 7/01/2017

Kelly Rasmussen

Director of Public Works

Appointed 1/1/2013

Sam Satterfield

City Attorney

Contract Position

John Floyd

City Planner

Contract Position

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

TELEVISION ACCESS - KLTV local channel 29 broadcasts the City Council meetings Live on Thursday nights. Planning Commission meetings are recorded and broadcast at a later date. Check listings for times, or find on-line at www.kltv.org.

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

KALAMA COMMITTEES AND BOARDS

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

PLANNING COMMISSION - Serves in an advisory capacity to the City Council to ensure the best methods of growth, development, and expansion of the City. Meetings are held on the second Thursday of each month @ 6 p.m. in the City Council Chambers.

Lynn Hughes

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

Patrick Harbison

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

Phillip Fortuna

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

Susan Dennis Langham

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

Craig Frkovich

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

Joy Greenberg

Term: 1/2/2020 - 1/2/2026

Dan Ohall

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

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

Elaine Bystrom, Library Director

March 2019

Cynthia Svensson

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

Robert Schimelpfenig

Term: 3/7/2017 - 1/1/2022

Pix Basso - Chairman

Term: 1/1/2020- 1/1/2025

Harlyn Jenkins

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

Ruthie Tippin

Term: 7/3/2019 - 1/1/2024

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

Don Mathison, Chairman

Term: 9/1/2018 - 9/1/2023

Lloyd Corgan

Term: 11/21/2019 - 9/1/2022

Gary Finley

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

KALAMA TOURISM ADVISORY COMMITTEE – Established in 2019 the Kalama Tourism Advisory Committee (KTAC) is made up of 7 members serving one-year terms to review applications for tourism lodging tax funds and other marketing and tourism related activities. The KTAC is required to meet twice each year once in October and once in April, and may set other meetings as needed. The current Committee is made up of:

Councilmember Wendy Conradi (Chairperson)

Matt Salsman of McMenamins and Liz Newman of the Port of Kalama

(Two representatives of businesses that are required to collect the lodging tax dollars)

Linda Dolph of the Kalama Heritage Festival and Taryn Nelson of the Kalama Chamber

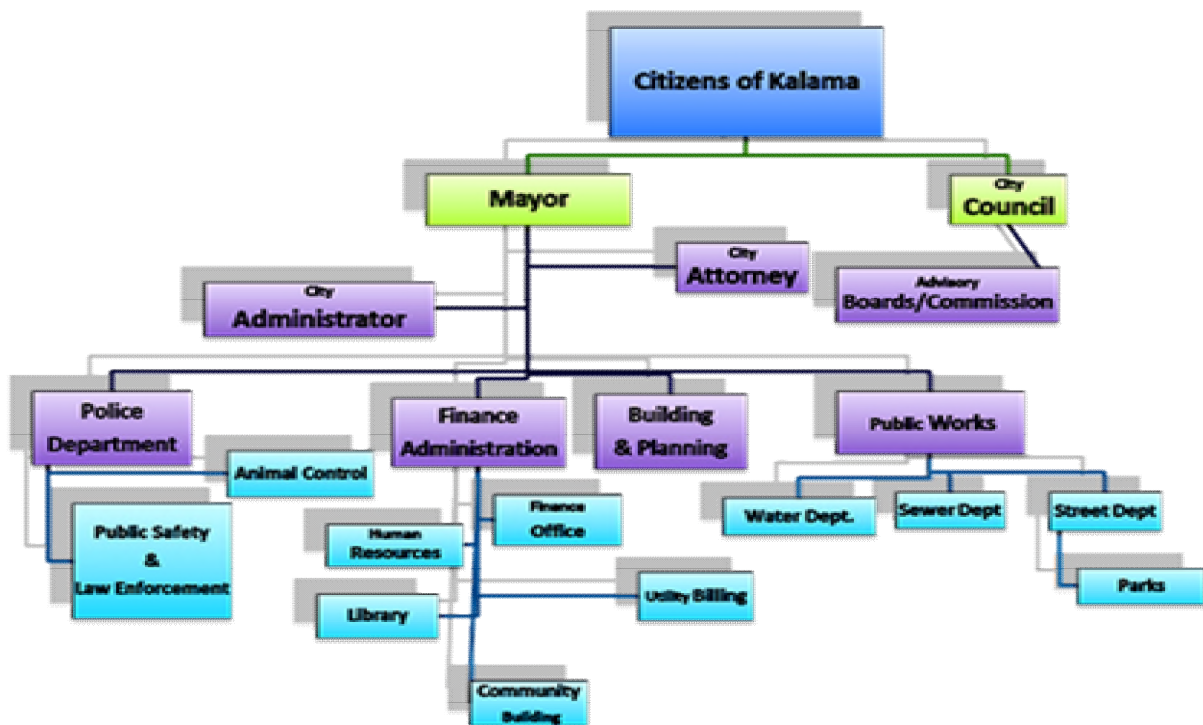
(Two representatives from organizations that use the lodging tax funds)

Mary Gillespie (Kalama Citizen at Large)

Vacant (Kalama Business Owner)

PARKS AND RECREATION ADVISORY COMMITTEE - Serves in an advisory capacity to the City Council on updates to the City’s Parks & Recreation Plan, implementation of its elements and on park development. At this time the Committee is not meeting as the minimal funding available does not currently allow for any projects. The Board may be reactivated in the future.

ORGANIZATIONAL CHART



KALAMA'S 2020 BUDGET

All Washington Cities are required by state law to adopt an annual or biennial budget which is used as the financial guide for city spending throughout this period. The City of Kalama adopts an annual budget each December for the upcoming year. Many things can happen during a year that can have both a positive and negative impact on the proposed budget. Revenues can be more or less than anticipated or projects can be more expensive than originally estimated. If something occurs that requires a change in the budget, the City Council is required to pass an amendment to the budget by ordinance. If a shortfall in revenues occur the City may have to make adjustments to stay within the revenues received as well as the amount budgeted. For 2020 Kalama has adopted an \$11.9 million expenditure budget.

So, what is included in this budget? *Slides included from 2020 Budget Hearings*

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

TAX GENERAL FUND EXPENDITURES

- GENERAL FUND UNRESTRICTED REVENUES ARE TAXES THAT ARE USED TO PROVIDE NECESSARY SERVICES TO THE CITIZENS INCLUDING PROPERTY TAXES, SALES TAXES, UTILITY TAXES, LEASEHOLD, LIQUOR, AND GAMBLING.
- WHAT SERVICES ARE PROVIDED BY THESE DOLLARS?
 - POLICE - STREETS - LIBRARY - FINANCIAL SERVICES - ADMINISTRATIVE - LEGISLATIVE - PARKS - PLANNING - BUILDING CODE ENFORCEMENT - JUDICIAL SERVICES

LEGISLATIVE - ADMINISTRATION - FINANCE

- LEGISLATIVE (COUNCIL - GOVERNMENTAL)
 - \$34,000 - INCLUDES COUNCIL SALARIES
 - PLUS ELECTION COSTS - \$8,000
 - CITY ATTORNEY - \$40,000
- ADMINISTRATION - \$30,000
 - INCLUDES A PORTION OF CITY ADMINISTRATOR SALARY - SPLIT BETWEEN ALL DEPARTMENTS INCLUDING WATER/SEWER
- CIVIL SERVICE - \$4,750
- GENERAL SERVICES - \$25,630
- TRANSFERS TO STREETS \$ 100,000
- TRANSFERS TO LIBRARY \$ 60,000
- INSURANCE, BENEFIT & AUDIT RESERVE \$ 107,750
- FINANCE DEPARTMENT - \$380,200
 - PERSONNEL \$339,000
 - CONTRACT SERVICES \$ 8,000
 - EQUIPMENT \$ 13,000
 - TRAINING \$ 6,000
 - OPERATING EXPENSES \$ 14,200
- FACILITIES COSTS - CH - \$14,400
- CAPITAL EXPENSES - \$12,000 - COMPUTERS AND SOFTWARE

ADMINISTRATION OF JUSTICE & PARKS



ADMINISTRATION OF JUSTICE

- COURT COSTS - \$27,500
- PROSECUTOR \$20,100
- INDIGENT DEFENSE \$23,000
- JAIL COSTS \$31,500
- STATE & COUNTY \$30,600



PARKS - \$25,500

- PERSONNEL \$11,500
- UTILITIES \$10,000
- OPERATING EXPENSES \$4,000



POLICE DEPARTMENT

TOTAL OPERATIONS BUDGET - \$1,039,000

- PERSONNEL - CHIEF - SERGEANT - 4 OFFICERS* - CLERK - 24/7 COVERAGE \$908,800
- CONTRACT SERVICES - INCLUDES COWLITZ CO 911 SERVICE \$48,500
- VEHICLES - FUEL & MAINTENANCE \$20,000
- EQUIPMENT - INCLUDES IT MAINTENANCE \$18,900
- OPERATING EXPENDITURES \$36,300
- TRAINING \$6,500
- FACILITY EXPENSES - \$28,200
- VEHICLE LOAN PMT - \$8,435
- CAPITAL EXPENSES -- \$10,000 - DOWN PMT ON VEHICLE



*THE BUDGET INCLUDES ADDING AN OFFICER TO BE FULLY TRAINED IN ADVANCE OF THE RETIREMENT OF ONE OF THE OFFICERS IN THE FALL OF 2020

BUILDING & PLANNING

BUILDING DEPARTMENT - TWO DIVISIONS

CODE ENFORCEMENT (FUNDED BY TAX \$) - \$27,000

- PERSONNEL \$7,000
- CONTRACT SERVICES \$17,000
- TRAINING \$1,000
- OPERATING EXPENSES \$2,000



BUILDING - PERMITTING (FUNDED BY FEES) \$310,500

- PERSONNEL \$136,000
- CONTRACT SERVICES \$170,000
- TRAINING \$2,000
- OPERATING EXPENSES \$2,500



PLANNING DEPARTMENT - TWO DIVISIONS

PLANNING - PERMIT/APPLICATION (FUNDED BY FEES)

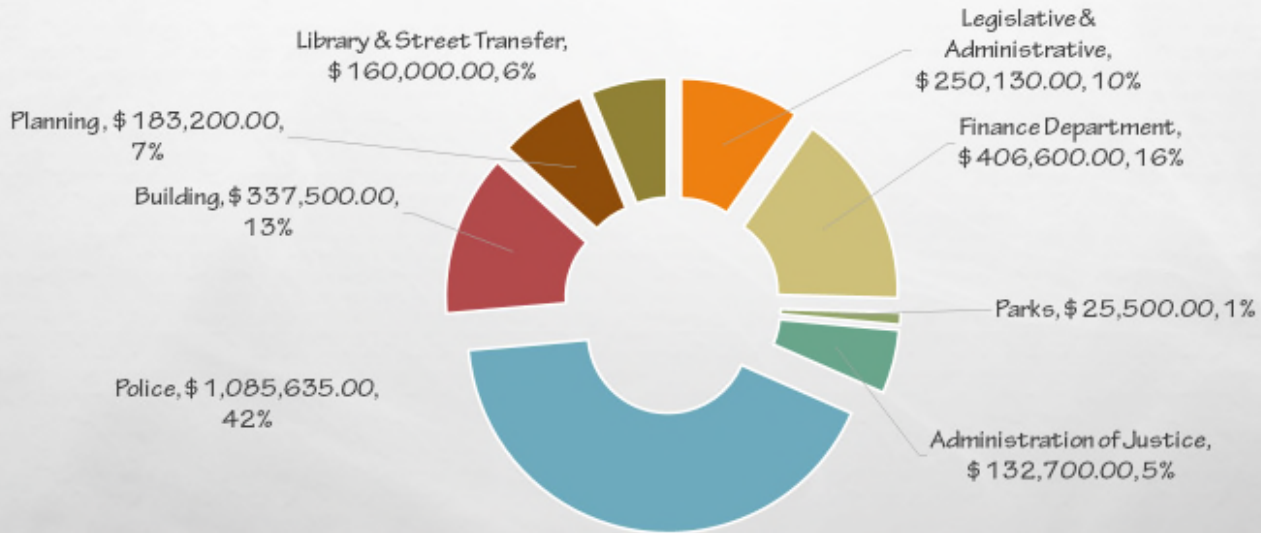
- CONTRACT SERVICES - \$80,000

PLANNING - CODE & LAND USE (FUNDED BY TAX \$) - \$103,200

- PERSONNEL \$27,000
- CONTRACT SERVICES* \$72,000
- TRAINING \$1,000
- OPERATING EXPENSES \$3,200

* INCLUDES SHORELINE CODE UPDATE & CEDC

2020 GENERAL FUND ESTIMATED EXPENDITURE



SPECIAL & RESTRICTED FUNDS

- **SPECIAL/RESTRICTED FUNDS – USES DESIGNATED TAX REVENUES AND FEES FOR PURPOSES AS DESIGNATED BY LAW. THESE FUNDS ARE NOT AVAILABLE FOR OTHER USES.**
 - TOURISM FUND 105
 - PARK IMPROVEMENT RESERVE FUND 108
 - RECORDING FEES-AFFORDABLE HOUSING FUND 109
 - REAL ESTATE EXCISE TAXES-CAPITAL IMPROVEMENTS - FUND 116
- **DEBT PAYMENT FUNDS – USED FOR PAYING LOAN PAYMENTS ONLY**
 - FUND 210 - CITY HALL BUILDING
 - FUND 215 – BOND – POLICE FACILITY
- **SPECIAL REVENUE FUNDS – HAVE SPECIFIED USES BUT ARE NOT FUNDED WITH LEGALLY RESTRICTED REVENUE SOURCES**
 - CRIMINAL JUSTICE FUNDING FUND 104
 - COMMUNITY BUILDING RESERVE FUND 106
 - BENEFIT RESERVE FUND 107
 - DESIGNATED RESERVE FUNDS 115, 117, & 135
- **CAPITAL IMPROVEMENT FUNDS – USED TO EXPEND FUNDS FOR DESIGN AND CONSTRUCTION OF CAPITAL PROJECTS**
 - TRANSPORTATION BENEFIT DISTRICT FUND 310
 - POLICE FACILITY CONSTRUCTION FUND 315
 - CITY HALL –LIBRARY CONSTRUCTION FUND 320





2020 ESTIMATED EXPENDITURES

DEBT SERVICE

- FUND 210 – USDA LOAN – PURCHASE OF CITY HALL BUILDING - \$46,300 THIS IS DOUBLE PAYMENTS ON THE LOAN – FUNDS FROM 116 ARE TRANSFERRED TO MAKE THE PAYMENT
- FUND 215 – GO BOND – CONSTRUCTION OF POLICE FACILITY – 2020 PAYMENT \$110,125 – NEED TO BUILD RESERVE BALANCE EQUAL TO 1 ANNUAL PAYMENT - 5% UTILITY TAX ON WATER – SEWER – GARBAGE PLUS THE PUBLIC SAFETY SALES TAX ARE USED TO MAKE THE PAYMENTS.

CAPITAL FUNDS



- FUND 310 – TRANSPORTATION BENEFIT DISTRICT – STREET IMPROVEMENTS - \$75,000 – FUNDS COME FROM THE VEHICLE TAB FEES – 1976 PASSED, SO THIS FUNDING WILL NO LONGER BE AVAILABLE TO THE CITY
- FUND 315 – CONSTRUCTION OF THE POLICE FACILITY – \$150,000 REMAINING BALANCE TO PAY RETAINAGE – ANY REMAINING WILL TRANSFER TO 215 FOR DEBT PAYMENT
- FUND 320 – NO EXPENDITURES – NO PROJECTS.

2020 ESTIMATED EXPENDITURES

RESERVE FUNDS

- FUND 106 – COMMUNITY BUILDING RESERVE – FUNDS FROM DONATIONS – LIONS/AMALAK - \$0
- FUND 107 – RESERVE FOR BENEFIT BUYOUTS AT SEPARATION - \$35,000 – ONE RETIREMENT ANTICIPATED
- FUND 115 – DESIGNATED RESERVES - \$246,000 – PAYS FOR ANNUAL INSURANCE & AUDIT COSTS
- FUND 117 – POLICE VEHICLE RESERVE - \$0
- FUND 135 – GENERAL FUND RESERVE - \$0

SPECIAL REVENUE FUNDS

- FUND 104 – CRIMINAL JUSTICE FUND - \$60,700 FUNDS FROM THE STATE & PUBLIC SAFETY SALES TAX WHICH ARE USED TO PAY GO BOND DEBT – ALSO SPECIAL PROJECTS FOR THE POLICE – SHOP W/ A COP
- FUND 108 – PARK IMPROVEMENT RESERVE - \$40,000 – MARUHN MEMORIAL & PARKS & RECREATION CLASSES – RESTRICTED BY THE CITY ORDINANCE

2020 ESTIMATED EXPENDITURES

SPECIAL REVENUE FUNDS RESTRICTED



- FUND 105 – HOTEL/MOTEL-LODGING TAXES – TOURISM - \$34,200
 - LOCAL TOURISM EVENTS - \$17,000 COMMITTED
 - PLUS \$15,000 RESERVED – SPRING ALLOCATION
 - OTHER EXPENSES - \$2,200 – SIGN-CEDC-WEBSITE
- FUND 109 – RECORDING FEES – AFFORDABLE HOUSING - \$0
- FUND 116 – REAL ESTATE EXCISE TAX – CAPITAL IMPROVEMENTS - \$146,500
 - CITY HALL RENOVATIONS - \$100,000 INCLUDES SIDEWALK & PARKING LOT
 - TRANSFER TO 210 FOR USDA LOAN - \$46,500

2020 ESTIMATED EXPENDITURES- LIBRARY & COMMUNITY BUILDING

- FUND 110 – LIBRARY OPERATIONS - \$82,250

• PERSONNEL	\$ 43,000
• OPERATING EXPENSES	\$ 9,800
• SERVICES	\$ 2,150
• BUILDING-UTILITIES	\$ 11,100
• BOOKS	\$ 6,500
• CAPITAL – COMPUTER	\$ 1,800
• INSURANCE	\$ 7,900

- LIBRARY OPEN 6 DAYS - 5 HOURS EACH DAY – INCLUDES TIME FOR WORK ON HISTORY GRANT



- FUND 113 – COMMUNITY BUILDING - \$30,250

• PERSONNEL	\$ 3,000
• OPERATING EXPENSES	\$ 1,500
• BUILDING-UTILITIES	\$ 9,500
• SERVICES	\$ 2,500
• INSURANCE	\$ 9,750
• DEPOSIT REFUNDS	\$ 4,000

- PERSONNEL IS FOR ANY PW MAINTENANCE REQUIRED.

2020 ESTIMATED EXPENDITURES – STREETS & SIDEWALKS

- FUND 103 – SIDEWALK RESERVE - \$10,000

- SIDEWALK REPLACEMENT OR GRANT MATCH

- FUND 102 – STREET RESERVE - \$414,000

- ELM STREET PROJECT – 90% FUNDED BY TIB GRANT



- FUND 101 – STREET OPERATIONS - \$196,150

• PERSONNEL	\$ 114,000
• OPERATING EXPENSES	\$ 28,250
• SERVICES	\$ 35,200
• ADMINISTRATIVE	\$ 10,100
• INSURANCE	\$ 8,600

- INCLUDES STREET MAINTENANCE, CLEANING, SNOW & ICE REMOVAL, SIDEWALK MAINTENANCE, LITTER, AND STREET LIGHTS

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

ENTERPRISE FUNDS

- ENTERPRISE FUNDS ARE FUNDED BY FEES AND ARE REQUIRED BY LAW TO BE SELF-SUPPORTING. THE PURPOSE OF SEGREGATING ENTERPRISE FUNDS FROM OTHER GENERAL FUNDS OF THE CITY IS TO CLEARLY ILLUSTRATE THAT THE FEES GENERATED BY THE UTILITY HAVE NOT BEEN USED TO SUBSIDIZE ANOTHER FUNCTION OF THE CITY
- THE CITY HAS THREE ENTERPRISE FUNDS - WATER/SEWER - GARBAGE - STORMWATER
- THE WATER/SEWER FUND INCLUDES THE RESERVES THAT ARE HELD IN RESERVE FOR CAPITAL MAINTENANCE AND IMPROVEMENT PROJECTS - DISCUSSED AT THE PRIOR HEARING
- ENTERPRISE FUNDS ARE FUNDED BY DIRECT FEES - THE CITY WILL BE INCREASING THE WATER/SEWER AND STORMWATER RATES 2% IN 2020.
- GARBAGE RATES WILL ALSO BE INCREASING IN 2020 - STILL WAITING FOR INFORMATION FROM WASTE CONTROL FOR AMOUNTS - THEY ARE WAITING ON UTC APPROVAL. KALAMA IS REQUIRED BY THE CONTRACTUAL AGREEMENT WITH WASTE CONTROL TO PASS THE RATE INCREASE ON.



GARBAGE & STORMWATER

- | | |
|--|---|
| • 402 - GARBAGE - SOLID WASTE - \$508,400 | • 403 - STORMWATER UTILITY - \$205,100 |
| <ul style="list-style-type: none"> • CONTRACT COLLECTIONS \$380,000 • ACCOUNTING SERVICE FEES (CITY) \$30,000 • UTILITY TAXES - STREETS/FACILITIES \$49,500 • STATE TAX \$15,200 • TRANSFERS - STREET/AUDIT RESERVE \$21,000 • OPERATING EXPENDITURES \$12,700 | <ul style="list-style-type: none"> • PERSONNEL \$33,000 • CONTRACT SERVICES \$25,000 • OPERATING EXPENDITURES \$2,000 • INTERFUND LOAN PAYMENT \$75,100 • CAPITAL PROJECT \$75,000 |



WATER AND SEWER OPERATIONS



- | | |
|---|--|
| • 401 - 100 WATER - \$2,263,000 | • 401 - 200 SEWER - \$1,872,800 |
| <ul style="list-style-type: none"> • PERSONNEL \$642,000 • ADMINISTRATION FEES \$95,000 • UTILITY TAXES TO GF - GFCF \$181,500 • STATE TAXES \$90,000 • CONTRACT SERVICES \$32,000 • OPERATING EXPENDITURES \$265,000 • UTILITY COSTS \$139,500 • CAPITAL IMPROVEMENTS \$100,000 • TRANSFERS TO RESERVES \$646,000 • INSURANCE & AUDIT \$72,000 | <ul style="list-style-type: none"> • PERSONNEL \$481,000 • ADMINISTRATION FEES \$80,000 • UTILITY TAXES TO GF - GFCF \$176,000 • STATE TAXES \$28,000 • CONTRACT SERVICES \$89,100 • OPERATING EXPENDITURES \$110,700 • UTILITY COSTS \$120,000 • CAPITAL IMPROVEMENTS \$25,000 • TRANSFERS TO RESERVES \$715,000 • INSURANCE & AUDIT \$48,000 |

CAPITAL IMPROVEMENTS 2020 – 2025

Along with the Budget, the City adopts a Capital Facilities Plan showing projects to be funded in that year's budget, as well as needed improvement projects going forward for the next 5 years whether they are funded or not. These projects are necessary for the maintenance of the systems as they age and to meet the future capacity needs as the City grows. The City works to build reserves from the existing rate structure and connection fees in order to meet the current and future needs of the utility systems. The City seeks out funding sources from grants and low-interest loans to help fund projects. The City works with developers to construct facilities from which their development will draw services or to expand or increase the capacity of the City's existing systems to meet the projected growth.

PROJECTS TO BE COMPLETED IN 2020

- MARUHN MEMORIAL RELOCATION
- ELM STREET CONSTRUCTION
- MEEKER DRIVE PUMP STATION – CONSTRUCTION
- REPLACE SEWER PLANT BLOWERS & OTHER OPERATING SYSTEMS
- ROBB WATERLINE EXTENSION – TIDEWATER PHASE 3
- PURCHASE PROPERTY FOR 1MG RESERVOIR SITE
- CONSTRUCT LOWER GREEN MTN RESERVOIR W/BOOSTER STATION



2020 NEW FUNDED PROJECTS

- REMODEL OF OFFICE SPACE – PARKING LOT & SIDEWALK AT CITY HALL – TO ACCOMMODATE STAFF – TO BE FUNDED FROM FUND 116 – CAPITAL IMPROVEMENT – REAL ESTATE EXCISE TAX REVENUE
- WEST FRONTAGE KINGWOOD TO OAK OVERLAY – DEPENDENT ON TIB FUNDING APPROVAL
- CEDAR STREET OVERLAY – TBD FUNDS – EXISTING FUNDS CARRYOVER TO 2020
- DATE STREET WATERLINE REPLACEMENT – WATER FUNDS

FUTURE FUNDED & UNFUNDED PROJECTS

- N. Third Street Water-Sewer Lines upgrades– Fir to Holly – Water & Sewer Funds
- Additional Filter at the Water Treatment Plant
- 1 Million Gallon Reservoir – in Port Zone
- Second Clarifier at Wastewater Treatment Plant
- Sewer Plant Expansion Design & Construction
- Replace Sewer Lines in Old Downtown North of Elm Street
- Reconstruction of 2nd Street from Fir to Elm Street
- Rehab of Meeker Drive – Nectarine to Old City Limits
- Comprehensive Drainage Plan with Map of Kalama Drainage Basin



- This is just a sample of the projects the water, sewer, stormwater, and street systems need.

WATER – SEWER IMPROVEMENT RESERVES

- | | |
|--|---|
| <ul style="list-style-type: none"> • ESTIMATED WATER RESERVES – 2020 W/CARRYOVER <ul style="list-style-type: none"> • \$ 1.1 MILLION – FUND 408 • \$ 330,000 – FUND 420 • PROJECTED CAPITAL EXPENDITURES <ul style="list-style-type: none"> • DEBT SERVICE PAYMENTS <ul style="list-style-type: none"> • \$ 219,780 WTP - FUND 408 • PROJECTS <ul style="list-style-type: none"> • ROBB ROAD WATERLINE – TIDEWATER - \$ 330,000 – FUND 420 • GREEN MTN RESERVOIR – BOOSTER STATION \$ 600,000 – FUND 408 • PURCHASE NEW RESERVOIR SITE - \$ 70,000- FUND 408 • CARRYOVER AT END OF 2020 - \$ 210,000 <ul style="list-style-type: none"> • FUTURE PROJECT COSTS - \$ 650,000 | <ul style="list-style-type: none"> • ESTIMATED SEWER RESERVES – 2020 W/CARRYOVER <ul style="list-style-type: none"> • \$ 1.7 MILLION – FUND 415 • \$ 390,000 – FUND 413 • \$ 261,000 – FUND 412 – LOAN RESERVE • PROJECTED CAPITAL EXPENDITURES <ul style="list-style-type: none"> • DEBT SERVICE PAYMENTS <ul style="list-style-type: none"> • \$ 295,500 WWTP – FUND 415 • PROJECTS <ul style="list-style-type: none"> • MEEKER DRIVE LIFT STATION - \$ 500,000 - FUND 415 • BLOWERS & IMPROVEMENTS AT SEWER PLANT - \$ 150,000 - FUND 415 • I&I IMPROVEMENTS - \$ 25,000 – FUND 413 • CARRYOVER AT END OF 2020 - \$ 1.4 MILLION <ul style="list-style-type: none"> • FUTURE PROJECT COSTS - \$ 932,200 |
|--|---|

WHY SAVE AND PLAN NOW FOR FUNDING “FUTURE” PROJECTS?

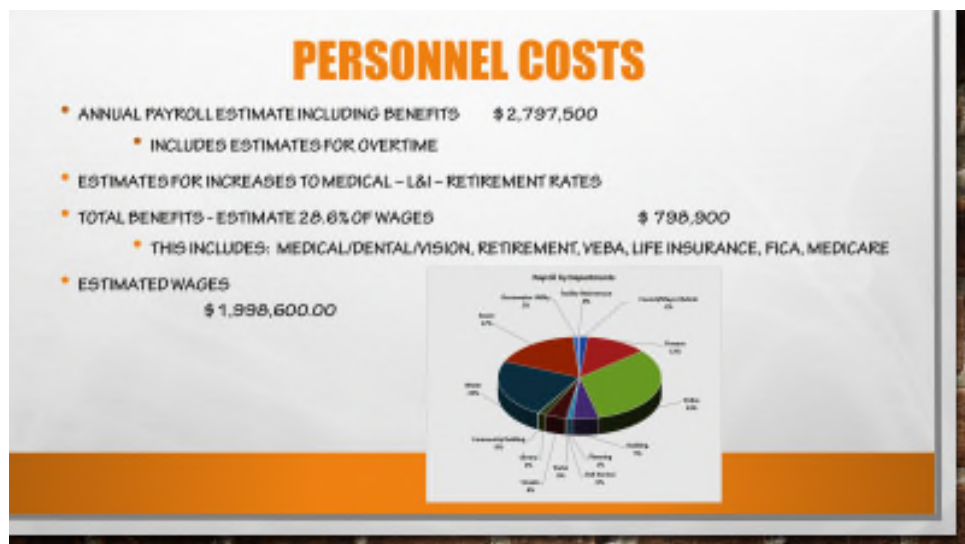
In some cases, the “future” is not 10 or 20 years from now, but within the next 3 to 5 years or as soon as next year.

Washington State Department of Health conducted a Sanitary Survey of the Water system in 2018. In the report they noted on the Lower Green Mountain Reservoir: “This concrete reservoir is at the end of its useful life. It has substantial leaks and sits on a hill above a housing development.” The Capital Improvement Plan (CIP) has this budgeted for replacement in 2020. Both the booster station and the other Lower Green Mountain reservoir (steel) will be replaced with the new reservoir project.

On the Upper Gore Reservoir report DOH noted: “The Upper Gore Reservoir is a concrete reservoir and appears to be at the end of its useful life. It is leaking, and there are signs of cracks and calcification.”

ANNUAL PERSONNEL COSTS

The largest expense of any jurisdiction or large business is for its personnel who maintain the day-to-day operations and provide for the administration of services. Kalama has dedicated employees in all departments who work to serve the needs of all citizens and the community every day.



DEBT OBLIGATIONS

The following are the outstanding loans the City of Kalama has used to make improvements to the water and sewer systems, downtown streets, and purchase equipment. The loans have come from various sources including the United States Department of Agriculture-Farm Home Administration (USDA-Rural Development), Public Works Trust Fund (PWTF), Washington State Department of Ecology-State Revolving Fund (DOE/SRF), and from reserve funds of the City. Balances as of January 1, 2020 are shown on the spreadsheet on the next page.

Capital Improvement Loans

1. PWTF - This loan was used to construct the City's new Water Treatment Plant in 2001. This is a 20-year loan at 0.5% interest. Original Loan - \$4,132,992.75, expected to be paid off in 2021.

2. DOE/SRF - This loan was to construct the Wastewater Treatment Plant in 2004 through 2006 and the replacement of the downtown sewer lines in 2007 and 2008. It is a 20-year loan at 0% interest. The first payment was paid in December 2008. Payoff is in 2027. Original Loan - \$5,762,166.92.

3. USDA-RD - This loan is for the purchase of the Heritage Bank building which has become the new City Hall Finance Offices allowing the current City Library to expand into the space previously occupied by the Finance Department. It is a 20-year loan at 4% interest. Original Loan \$350,000. The City has been making double the annual payments on this loan and is working to repay the loan early.

4. LGTO BOND – Police/Public Safety Facility – This is the Bond for the construction of the Kalama Police Facility in the amount of \$2,950,000.00. The interest rate is 3.0% with the first payment due in 2019. The term is 25 years. Annual payment amounts vary each year with the first few years being interest only payments. The City is not eligible to make extra payments on the bond until after 10-years of payments.

City Interfund Loans

1. Police Vehicle Loan – Sewer I&I Fund 413 – The City took an interfund loan in the amount of \$41,660.28 from Sewer reserve funds in 2017 to purchase a new Police vehicle with an interest rate at the same rate as the current State Investment Pool was paying on money held for the City at the time of the loan which is 1.5%. The City is making annual payments of \$8400 with an expected final payment in 2021 of \$17,817.

2. Stormwater Fund 403 – Sewer I&I Fund 413 – The City established the Stormwater Utility in 2019 with a new stormwater utility fee being assessed on all properties. The need to address the urgent stormwater issues in the downtown core area required several projects be completed, which required a loan to proceed. The interfund loan is for three years at 2.5% interest with annual payments of \$70,027.42. The assessed fees are anticipated to cover the loan payments each year.

LOAN/YEAR & PROJECT/FUND #/INTEREST RATE	ORIGINAL LOAN AMT	BALANCE 1/1/2020	PAYMENTS 2020	2021	2022	2023	2024	2025-2045	FINAL YEAR
COLOR KEY- WATER SEWER STREETS GENERAL FUND POLICE									
CAPITAL IMPROVEMENT LOANS									
PWTF/2001 H2O TREATMENT PLT CONST. (.5%)	\$4,132,992.75	\$435,051.86	\$219,701.19	\$218,613.57					2021
TOTAL WATER SYSTEM LOANS	\$4,132,992.75	\$435,051.86	\$219,701.19	\$218,613.57	\$0.00	\$0.00	\$0.00	\$0.00	
DOE-SRF/WWTP CONSTRUCTION LOAN - 0%	\$5,762,166.92	\$2,363,965.91	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$886,487.22	2027
TOTAL SEWER SYSTEM LOANS	\$5,762,166.92	\$2,363,965.91	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$886,487.22	
Heritage Bank Building - USDA RD Loan (4%)	\$350,000.00	\$189,662.27	\$22,328.00	\$22,328.00	\$22,328.00	\$22,328.00	\$22,328.00	\$120,345.80	2030
LGT0 - BOND - POLICE/PUBLIC SAFETY FACILITY (3%) -2024 <small>rate varies 3.0% 2019-2024 4% 2025- 2038 3.5% 2039 - 2043</small>	\$2,950,000.00	\$2,950,000.00	\$110,125.00	\$195,125.00	\$192,575.00	\$195,025.00	\$192,325.00	\$3,682,975.00	2043
TOTAL GENERAL FUND LOANS	\$3,300,000.00	\$3,139,662.27	\$132,453.00	\$217,453.00	\$214,903.00	\$217,353.00	\$214,653.00	\$3,803,320.80	
TOTAL CAPITAL IMPROVEMENT LOANS	\$13,195,159.67	\$5,938,680.04	\$647,649.93	\$731,562.31	\$510,398.74	\$512,848.74	\$510,148.74	\$4,689,808.02	\$ 7,602,416.48
VEHICLE/EQUIPMENT LOANS/LEASES									
POLICE 2013 INTERCEPTER - 0% INTEREST	\$28,000.00	\$14,000.00	Paid off in December 2019						2020
CITY INTERFUND LOANS									
GENERAL FUND - Police Vehicle Loan 2017 001 - 415	\$41,660.28	\$25,884.49	\$8,400.00	\$17,817.45					2021
STORMWATER - Loan from 413 to 403	\$200,000.00	\$200,000.00	\$70,027.43	\$70,027.43	\$70,027.43				2022
TOTALS	\$13,464,819.95	\$6,178,564.53	\$726,077.36	\$819,407.19	\$580,426.17	\$512,848.74	\$510,148.74	\$4,689,808.02	

ORDINANCE NO. 1429

AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2020 IN THE AMOUNT OF \$11,908,970.00 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2020 THROUGH 2025.

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 2020 and the Capital Facilities Plan for years 2020 through 2025 attached as Exhibit C as heretofore approved by the City Council, after public hearings thereon, and as the same is presently on file in the office of the Clerk-Treasurer of the CITY OF KALAMA, be and the same is hereby approved and adopted.

SECTION TWO: A recapitulation of said Budget, total expenditures in the amount of \$11,908,970.00 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 5th day of December, 2019.

CITY OF KALAMA



Mayor Mike Reuter

ATTEST:



Coni McMaster, Clerk/Treasurer

Published: 12-10-19

Effective: 12-15-19

EXHIBIT "A"

<u>FUND NO.</u>	<u>FUND NAME</u>	<u>EXPENDITURES</u>
001	General Fund (not including police)	\$1,495,630.00
001	General Fund-Police Budget	\$1,085,635.00
101	Street Fund	\$196,150.00
102	Street Improvement Fund	\$934,000.00
103	Sidewalk Fund	\$10,000.00
104	Criminal Justice	\$62,700.00
105	Special Revenue - Tourism	\$34,200.00
106	Community Building Reserve	0.00
107	Wage & Benefit Reserve Fund	\$35,000.00
108	Park Development Fund	\$40,000.00
109	Affordable Housing Development	\$0.00
110	Library Fund	\$82,250.00
113	Community Building	\$30,250.00
115	General Fund Designated Reserves	\$231,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax)	\$146,500.00
117	Police Vehicle Reserve	\$0.00
135	General Fund Reserves	\$0.00
210	USDA Loan – City Hall	\$46,300.00
215	GO Bond Debt Service	\$110,125.00
310	Transportation Benefit District	\$75,000.00
315	General Fund Capital Facility Fund	\$151,000.00
320	Capital Fund – City Hall – Library	\$0.00
401	Water/Sewer Fund	\$4,135,800.00
402	Garbage/Solid Waste	\$508,400.00
403	Stormwater Utility Fund	\$187,750.00
408	Water System Improvements	\$889,780.00
410	Water Equipment Reserve	\$110,000.00
412	Loan/Bond Reserve Fund	\$0.00
413	I & I Rehabilitation	\$25,000.00
415	Sewer/Water Capital Improvement Reserve	\$945,500.00
420	Water Improvement Reserve	\$341,000.00
	TOTAL	\$11,908,970.00

**CITY OF KALAMA
SALARY SCHEDULE – 2020 – Exhibit B**

These salary and hourly amounts include a January 1 cost-of-living (COLA) raise of 2.5% for all non-bargaining employees. Also included are merit or step raises in Public Works, Finance, Police and Administration. Members of both Teamsters and the Police Guild will receive a contract raise of 3.5% on July 1, 2020. Salaries include amounts for education and longevity.

<u>CLASSIFICATION</u>	<u>POSITION</u>	<u>ANNUAL SALARY</u> <u>/HOURLY RATES</u>
<u>Elected Officials</u>		
	Mayor	\$ 8,400.00
	Councilmember (5)	2,400.00 each
<u>Department Heads</u>		
	City Administrator	\$105,663
	Clerk/Treasurer	98,691
	Police Chief	97,886
	Director of Public Works	97,061
<u>Public Works Dept.</u>		
	Wastewater Treatment Plant Operator	\$ 73,200
	Field Supervisor	70,510
	Assistant Wastewater Treatment Plant Operator	67,958
	Public Works Technician L4	58,772
	Public Works Technician L3	58,768
		58,768
		57,084
	Public Works Technician L1 – New Positon	51,915
	Grounds Keeper Full Time in 2019	36,317
	Summer Help	13.50 hr
<u>City Hall/Finance Dept</u>		
	Deputy Clerk/Building Planning	\$ 67,014
	Utility Clerk	54,714
	Finance Accounting Clerk	49,616
	Finance Accounting Clerk	48,171
<u>Library</u>		
	PT Library Director	\$ 20.50 hr
	PT Assistant Librarian	14.35 hr
	PT Assistant Librarian	13.50 hr
<u>Police Department</u>		
	Police Sergeant	\$ 87,542
	Police Officer - Class 1	74,831
	Police Officer – Class 1	71,323
	Police Officer – Class 4	64,545
	Police Officer – Class 5	64,546
	Police Officer – Probation – New (mid-year)	30,911
	Police Clerk - Full Time	58,311

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

CAPITAL FACILITIES PROJECTS 2020 to 2025											
CITY HALL, POLICE, LIBRARY, COMMUNITY BUILDING											
SUBMITTED BY		CLERK/TREASURER CONI MCMASTER									
PRIORITY H - M - L											
PROPOSED YEAR OF EXPENDITURE											
FUNDING SOURCE											
BENEFIT/NEED											
FUNDING SOURCE											
BENEFIT/NEED											
2020											
2021											
2022											
2023											
2024											
2025											
City Facilities											
FUNDING SOURCE											
BENEFIT/NEED											
FUNDING SOURCE											
BENEFIT/NEED											
2020											
2021											
2022											
2023											
2024											
2025											
1	City Hall - Remodel - Parking Lot - Sidewalk	H	Fund 116		\$100,000						
2											
3											
4											
5											
6											
UNFUNDED PROJECTS											
NOT APPROVED - NO FUNDING SOURCE											
	Welcome City Sign Upgrade	M							\$15,000		
	City Hall Window Replacement	H							\$60,000		
	City Hall Planning Level Survey								\$100,000		
	City Hall - Library Roof Maintenance								\$5,000	\$5,000	\$5,000
	Comm. Building New Gutters	H	Unknown	Preserve Bldg	\$13,000						
	Comm. Building Repair Chimneys	H	Unknown	Safety/Preserve bldg	\$5,000						
	Comm. Building Refinish Ballroom Floor	M	Unknown	Preserve Bldg	\$10,500						
	Comm. Building Insulate the Basement Ceiling/Building Floor	H	Unknown	Cost / Heat Savings	\$10,000						
	Comm Building Replace decking and Posts at Elm Entrance	H	Unknown	Safety/Appear	\$5,000						
	Comm. Building Replace Siding - East Side	H	Unknown	Security	\$35,000						
	Comm. Building Repair/Replace Retaining Wall along Elm Str	L	Reserves/Donations	Appearance		\$150,000					
	Comm Building Replace East, West & South Side Windows	M	Unknown	Effic/Appear		\$20,000					
	Comm. Building Vinyl in Bathrooms and Kitchens	M	Unknown	Efficiency					\$4,000		
	Comm. Building Insulate the West Ballroom Walls and Ceiling	H	Unknown	Safety/Appear					\$35,000		

CAPITAL FACILITIES PROJECTS 2020 to 2025

PARKS DEPARTMENT

		SUBMITTED BY Coni McMaster, Clerk/Treasurer					
Estimate Funds Available \$35,000 - Fund 108		2020	2021	2022	2023	2024	2025
PRIORITY H - M - L		PROPOSED YEAR OF EXPENDITURE					
FUNDING SOURCE		BENEFIT/					
NEED							
FUNDED PROJECTS							
APPROVED WITH FUNDING AVAILABLE							
1	Maruhn Memorial Relocation	Parks Funds	Replacement	\$35,000			
2	Toteff Park Playground Equipment	Comm. Donations	Maintenance	\$30,000			
3							
4							
5							
UNFUNDED PROJECTS							
NOT APPROVED -NO FUNDING SOURCE							
1	Pedestrian Trail System	L	Unknown	Recreation/Tourism	\$5,000	\$5,000	\$5,000
2	Bicycle Trail System	L	Unknown	Recreation/Tourism	\$3,000	\$3,000	\$3,000
4	Dog Park	M	Fundraising	Recreation	\$25,000		
5	Toteff Park Design	L	Unknown	Economic Devel		25000	25000

CAPITAL FACILITIES PROJECTS 2020 to 2025

STREET DEPARTMENT

		SUBMITTED BY		KELLY RASMUSSEN, SUPERINTENDENT OF PUBLIC WORKS				
		PROPOSED YEAR OF EXPENDITURE						
		2020	2021	2022	2023	2024	2025	

PRIORITY H - M - L

FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

		FUNDING SOURCE	BENEFIT/ NEED	2020	2021	2022	2023	2024	2025
1	Meeker Drive Stabilization Project	Grant/Reserve -102	Maintenance	\$14,000					
2	Elm Street Grind-Overlay - Frontage to 4th	TIB/Reserve -102	Maintenance	\$400,000					
3	W. Frontage - Kingwood to Oak Overlay	TIB/Reserve ?	Maintenance	\$520,000					
4	Cedar Street Overlay	TBD - 310	Maintenance	\$50,000					
5	Sidewalk Repairs & Maintenance	103 - Sidewalk	Maintenance	\$10,000					
6	N. Third St - Fir to Holly Street Overlay	Water/Sewer Replac	Maintenance		\$50,000				
7	Street Light Underpass @Elm St.	Gift/Reserves	Safety		\$30,000				
8	China Garden - Grind/Dig Out/Overlay 10th to Gwynne Rd	Grant/Reserve	Maintenance		\$300,000				
9	China Garden - Grind/Dig Out/Overlay Gwynne Rd to CL	Grant/Reserve	Maintenance			\$300,000			
10									

UNFUNDED PROJECTS

NOT APPROVED -NO FUNDING SOURCE

		FUNDING SOURCE	BENEFIT/ NEED	2020	2021	2022	2023	2024	2025
1	Overlay S. 11th Street & Chehalis St	Unknown	Maintenance	\$30,000					
2	Reconstruct Second Street Fir to Elm St -	Grant/Reserve	Maintenance		\$300,000				
3	First Street Chipseal/Fog Seal Elm to Kingwood	Grant/Reserve	Maintenance		\$80,000				
4	Pave Nectarine Street - Grind & Overlay	Unknown	Maintenance		\$50,000				
5	Oak Street grind pave - Ramp to Hendrickson	Grant/Reserve	Maintenance		\$100,000				
6	Chipseal West Frontage Road		Maintenance			\$70,000			
7	Planning Study E. Frontage Elm to Geranium	Grant/Reserve	Economic Dev			\$100,000			
8	Guard Rail - 2nd -Spencer Creek	Grant/Reserve	Safety/Maint			\$50,000			
9	Guard Rail - China Garden Road or Various Locations	Grant/Reserve	Safety/Maint				\$50,000		
10	Install Culverts and Rock Ditch Along Taylor Road	Unknown	Safety/Maint					\$50,000	
11	Guard Rail - Cloverdale -Old Pacific Hwy S	Grant/Reserve	Safety/Maint						\$901,900
12	Rehab Meeker Drive Nectarine to Old City Limits-Construction	STP/Reserves	Maintenance						\$600,000
13	Sidewalk S. 10th & Cedar Street		Safety/Maint						\$37,500
14	Chipseal - Various Streets	Unknown	Maintenance			\$37,500			\$60,000
15	Overlay - Various Streets	Unknown	Safety/Maint			\$40,500			\$60,000

CAPITAL FACILITIES PROJECTS 2020 to 2025

SEWER DEPARTMENT

		SUBMITTED BY		Kelly Rasmussen, Superintendent of Public Works					
				PROPOSED YEAR OF EXPENDITURE					
				2020	2021	2022	2023	2024	2025
		FUNDING SOURCE	BENEFIT/NEED						
PRIORITY H - M - L									
FUNDED PROJECTS									
APPROVED WITH FUNDING AVAILABLE									
1	Replace Sections of Leaking Sewer Line	H	413 Reserve	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
2	Blowers (6)	M	415 Reserve	\$110,000					
3	Dissolved Oxygen Sensors (2) w/ suspended solids	H	415 Reserve	\$26,000					
4	Influent/Blower Rockwell Drives (2)	H	415 Reserve	\$9,000					
5	Meeker Drive Lift Station Upgrade - Construction	H	Port/City Partnership	\$500,000	\$500,000				
6	Vector Truck - 2110 PD	h	410 Equip Reserve	\$55,000					
7	Secondary Clarifier Mechanical Replacement (2)	M	415 Reserves		\$310,000				
8	Influent, Scum, RAS, WAS, Plant Drain, Effluent Pumps	M	415 Reserves			\$93,500			
9	Sludge Transfer Pump	M	415 Reserves			\$15,100			
10	Sludge Wasting Pump	M	415 Reserves			\$13,600			
11									

UNFUNDED PROJECTS									
NOT APPROVED -NO CURRENT FUNDING SOURCE									
FUNDING SOURCE	BENEFIT/NEED	2020	2021	2022	2023	2024	2025		
1 Pipe Burst old AC in Old Town North of Elm	M		\$2,500,000						
2 Columbia Terrace Estates Storm Sanitary Separation	H		\$1,000,000						
3 Sewer Plant Expansion Design Permitting	L			\$892,400					
Sewer Plant Expansion Construction	L				\$3,569,600				
6 Sewer Line @Rebel/PS Under 15 Hendrickson to WWTP	M				\$3,840,000				
7 Old 99 Lift Station Upgrade	M					\$957,000			
8 Install New Sewer Line Cloverdale to Parkland	M								\$1,193,000

CAPITAL FACILITIES PROJECTS 2020 to 2025
STORMWATER DEPARTMENT

				SUBMITTED BY		Kelly Rasmussen, Superintendent of Public Works					
						PROPOSED YEAR OF EXPENDITURE					
						2020	2021	2022	2023	2024	2025
PRIORITY H - M - L											
FUNDED PROJECTS											
				FUNDING SOURCE		BENEFIT/ NEED					
				403		PREVENT FLOODING					
1	Council Crest to Juniper Stormwater Rehab	H				\$75,000					
2											
3											
4											
5											
6											
7											
8											
9											
10											
UNFUNDED PROJECTS											
				FUNDING SOURCE		BENEFIT/ NEED					
				H		maintenance					
1	Cedar Street Evaluations - Camera/Jet	H				\$30,000					
2	Comprehensive Drainage Plan - Map Drainage Basin	H							\$70,000		
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											

CAPITAL FACILITIES PROJECTS 2020 to 2025

WATER DEPARTMENT

		SUBMITTED BY		PROPOSED YEAR OF EXPENDITURE					
PRIORITY H - M-L		Kelly Rasmussen, Superintendent of Public Works		2020	2021	2022	2023	2024	2025

FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

FUNDING SOURCE

BENEFIT/NEED

				2020	2021	2022	2023	2024	2025
1	Lower Green Mtn Reservoir W/Booster Station	H	408 Reserves	\$600,000	\$ 600,000				
2	Complete Robb Road Waterline Extension - Tidewater Phase	H	420 Reserves	\$330,000					
3	Purchase Property for 1MG Reservoir	M	408 Reserves	\$70,000					
4	Water Line Replacements - Date Street	M	401 Operations	\$65,000					
5	Vector Truck - 2110 PD	M	410 Equip Reserve	\$55,000					
6	N. Third Water Line - Fir to Holly	M	Unknown		\$50,000				
7									
8									
9									
10									

UNFUNDED PROJECTS

NOT APPROVED -NO FUNDING SOURCE

FUNDING SOURCE

BENEFIT/NEED

				2020	2021	2022	2023	2024	2025
1	Purchase New Service Vehicle - Heavy Duty	M	Unknown		\$85,000				
2	Purchase New Trackhoe w/ Trailer	M	Unknown			\$120,000			
3	Replace Central Port Waterline (Oak St to Wilson Dr)	H	Unknown				\$300,000		
4	Replace Ivy Street Waterline - N 5th to 2nd Place	M	Unknown				\$60,000		
5	Build 1MG Reservoir in Port Zone	M	Unknown				\$1,500,000		
6	Install Additional Filter at Water Treatment Plant	H	Unknown				\$500,000	\$2,000,000	
7	Replace Old Pacific Hwy S. Waterline (Stone Forest to Vincent Rd)	M	Unknown					\$750,000	\$750,000
8	Replace Cloverdale Waterlines (Vincent Rd. to Todd Rd)	M	Unknown					\$1,000,000	\$1,000,000
9	Bore New 8 in Main - T-Barge to WWTP							\$1,500,000	
10	Replace Simmons Road Reservoir w/Pump Station & Waterlil	L	Unknown						\$1,000,000
11	Replace Jaeger Road Waterline	M	Unknown						\$250,000
12	Replace East Frontage Road Waterline	M	Unknown						\$60,000
13	Replace Waterlines in Modrow Road/Westview Area	M	Unknown						\$600,000

2020

LINE ITEM BUDGET

REVENUE

&

EXPENDITURES

2020 Budget

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 001 - GENERAL FUND REVENUES						
001-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$132,949.07	\$104,798.85	\$200,000.00	\$189,898.12	\$200,000.00
	001-000-000-308 Total	\$132,949.07	\$104,798.85	\$200,000.00	\$189,898.12	\$200,000.00
001-000-000-311-10-00-00	General Fund Property Taxes	\$415,906.22	\$468,475.31	\$485,000.00	\$465,348.02	\$500,000.00
	001-000-000-311 Total	\$415,906.22	\$468,475.31	\$485,000.00	\$465,348.02	\$500,000.00
001-000-000-313-11-00-00	Local Retail Sales Tax	\$472,267.14	\$595,162.51	\$600,000.00	\$601,210.09	\$600,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	\$42,348.51	\$47,242.58	\$50,000.00	\$50,587.09	\$50,000.00
	001-000-000-313 Total	\$514,615.65	\$642,405.09	\$650,000.00	\$651,797.18	\$650,000.00
001-000-000-316-41-00-00	Cowlitz PUD Utility Tax	\$121,107.07	\$144,158.52	\$175,000.00	\$136,858.41	\$175,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	\$11,779.24	\$12,480.98	\$19,000.00	\$12,777.42	\$20,000.00
001-000-000-316-46-00-00	Cable - Cascade Networks	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-316-47-00-01	Kalama Telephone Utility Taxes	\$11,491.76	\$10,945.17	\$14,000.00	\$10,559.47	\$14,000.00
001-000-000-316-47-00-02	Telephone Utility Taxes-Other Companies	\$28,210.48	\$29,964.97	\$37,000.00	\$25,589.68	\$35,000.00
001-000-000-316-48-00-00	Water Utility Taxes	\$84,458.41	\$94,579.89	\$99,825.00	\$90,532.48	\$99,000.00
001-000-000-316-49-00-00	Sewer Utility Taxes	\$70,539.84	\$85,977.32	\$99,500.00	\$98,239.73	\$96,000.00
001-000-000-316-81-00-00	Gambling Excise Taxes	\$10,897.60	\$14,142.73	\$16,000.00	\$15,629.16	\$16,000.00
	001-000-000-316 Total	\$338,484.40	\$392,249.58	\$460,825.00	\$390,186.35	\$455,500.00
001-000-000-317-20-00-00	Leasehold Excise Taxes	\$29,423.73	\$40,900.46	\$60,000.00	\$66,378.85	\$75,000.00
	001-000-000-317 Total	\$29,423.73	\$40,900.46	\$60,000.00	\$66,378.85	\$75,000.00
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	\$240.00	\$240.00	\$240.00	\$360.00	\$240.00
001-000-000-321-70-02-00	Amusement Machine Licenses	\$90.00	\$30.00	\$120.00	\$30.00	\$150.00
001-000-000-321-91-00-00	Cable Franchise Tax - Comcast	\$28,376.22	\$27,525.16	\$35,000.00	\$29,665.39	\$35,000.00
001-000-000-321-99-00-00	Other Business Licenses	\$32,127.95	\$33,132.95	\$32,000.00	\$30,570.00	\$33,000.00
	001-000-000-321 Total	\$60,934.17	\$60,928.11	\$67,560.00	\$60,725.39	\$68,590.00
001-000-000-322-10-00-00	Building Permits	\$161,146.49	\$117,240.13	\$226,000.00	\$229,132.29	\$175,000.00
001-000-000-322-10-01-00	Critical Areas Permit	\$400.00	\$400.00	\$500.00	\$500.00	\$500.00
001-000-000-322-10-02-00	Plumbing/Mechanical-Other Bldg Permits	\$12,267.30	\$9,576.11	\$10,000.00	\$10,670.42	\$10,000.00
001-000-000-322-30-00-00	Animal Licenses	\$3,390.00	\$3,196.50	\$3,500.00	\$3,450.00	\$3,500.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	\$823.00	\$1,246.00	\$2,000.00	\$1,447.50	\$2,000.00
	001-000-000-322 Total	\$178,026.79	\$131,658.74	\$242,000.00	\$245,200.21	\$191,000.00
001-000-000-331-16-60-00	Federal Grant - DOJ - BulletProof Vest	\$0.00	\$0.00	\$700.00	\$290.30	\$900.00
	001-000-000-331 Total	\$0.00	\$0.00	\$700.00	\$290.30	\$900.00
001-000-000-334-00-30-07	WA Sec of ST - Archives	\$0.00	\$5,625.00	\$0.00	\$0.00	\$0.00
001-000-000-334-01-20-00	WASPC Grant Funds	\$2,424.77	\$2,953.17	\$3,000.00	\$1,214.19	\$3,000.00
001-000-000-334-01-20-01	State Grant -Other Judicial Agencies	\$0.00	\$661.86	\$0.00	\$560.00	\$0.00
001-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$0.00	\$0.00	\$0.00	\$334.25	\$0.00
001-000-000-334-03-10-00	Dept of Ecology - SMP Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$11,200.00
001-000-000-334-03-51-00	Traffic Safety Comm - Grant	\$757.80	\$850.07	\$2,000.00	\$1,049.27	\$2,000.00
001-000-000-334-04-20-10	Department of Commerce - Economic Development	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-334-04-20-30	Department of Commerce - GMA-CAPO	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-334 Total	\$55,682.57	\$10,090.10	\$5,000.00	\$3,157.71	\$16,200.00
001-000-000-335-00-91-00	PUD Privilege Tax	\$20,232.57	\$22,214.28	\$23,000.00	\$23,245.91	\$24,000.00
	001-000-000-335 Total	\$20,232.57	\$22,214.28	\$23,000.00	\$23,245.91	\$24,000.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$610.61	\$4,012.50	\$3,250.00	\$3,200.27	\$3,300.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$12,243.14	\$13,248.92	\$14,150.00	\$15,051.98	\$15,920.00
001-000-000-336-06-95-00	Liquor Board Profits	\$21,444.87	\$21,715.33	\$22,440.00	\$22,441.75	\$23,300.00
	001-000-000-336 Total	\$34,298.62	\$38,976.75	\$39,840.00	\$40,694.00	\$42,520.00
001-000-000-337-40-00-01	Timber Harvest Taxes	\$487.47	\$763.82	\$500.00	\$811.99	\$500.00
	001-000-000-337 Total	\$487.47	\$763.82	\$500.00	\$811.99	\$500.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
001-000-000-341-28-00-00	Other Court Revenues	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-341-33-00-00	District/Municipal Court - Administrative Fees	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-341-33-02-00	Court Administration Fees - Other	\$646.36	\$623.90	\$500.00	\$637.90	\$500.00
001-000-000-341-43-00-01	Water Service Fee	\$84,500.00	\$84,500.00	\$89,000.00	\$89,000.04	\$95,000.00
001-000-000-341-43-00-02	Sewer Service Fee	\$71,500.00	\$71,500.00	\$74,000.00	\$74,000.04	\$80,000.00
001-000-000-341-43-00-03	Street Service Fee	\$5,000.00	\$5,000.00	\$7,000.00	\$6,999.96	\$7,000.00
001-000-000-341-43-00-04	Garbage Service Fee	\$19,250.00	\$23,000.00	\$25,000.00	\$24,000.00	\$30,000.00
001-000-000-341-62-00-00	Printing - Duplicating Court Fees	\$0.00	\$0.00	\$100.00	\$1.25	\$100.00
001-000-000-341-70-00-00	Sales of Merchandise	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-341-81-00-00	Printing & Duplicating	\$176.57	\$116.65	\$200.00	\$63.45	\$200.00
001-000-000-341-91-00-00	Election Candidate Filing Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-341 Total	\$181,072.93	\$184,740.55	\$196,300.00	\$194,702.64	\$213,300.00
001-000-000-342-10-00-00	Law Enforcement Service	\$516.62	\$784.90	\$700.00	\$905.66	\$1,000.00
001-000-000-342-38-00-00	Housing/monitoring Prisoners	\$150.00	\$50.00	\$300.00	\$50.00	\$300.00
001-000-000-342-40-00-00	Protective Inspection Fees	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
001-000-000-342-50-00-00	Emergency Service Fees	\$5.51	\$0.00	\$100.00	\$0.00	\$100.00
	001-000-000-342 Total	\$672.13	\$834.90	\$11,100.00	\$955.66	\$11,400.00
001-000-000-345-23-00-00	Animal Control Fees	\$0.00	\$20.00	\$300.00	\$0.00	\$300.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	\$8,250.00	\$11,125.00	\$10,000.00	\$7,750.00	\$10,000.00
001-000-000-345-83-00-00	Plan Check Fees	\$80,935.72	\$69,041.19	\$136,000.00	\$142,608.32	\$115,000.00
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	\$12,218.39	\$121,624.87	\$152,000.00	\$147,021.80	\$125,000.00
001-000-000-345-89-01-00	Critical Areas Review Fee	\$250.00	\$200.00	\$500.00	\$600.00	\$500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	\$0.00	\$0.00	\$2,000.00	\$600.00	\$5,000.00
001-000-000-345-89-03-00	Shoreline Permits	\$0.00	\$4,500.00	\$3,000.00	\$3,000.00	\$3,000.00
	001-000-000-345 Total	\$101,654.11	\$206,511.06	\$303,800.00	\$301,580.12	\$258,800.00
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	\$270.16	\$245.60	\$300.00	\$122.79	\$300.00
	001-000-000-352 Total	\$270.16	\$245.60	\$300.00	\$122.79	\$300.00
001-000-000-353-10-00-00	Traffic Fines	\$17,968.32	\$16,514.38	\$16,500.00	\$20,342.59	\$20,000.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	\$188.01	\$285.68	\$500.00	\$246.59	\$500.00
	001-000-000-353 Total	\$18,156.33	\$16,800.06	\$17,000.00	\$20,589.18	\$20,500.00
001-000-000-354-00-00-00	Parking Fines	\$164.00	\$58.00	\$300.00	\$38.00	\$300.00
	001-000-000-354 Total	\$164.00	\$58.00	\$300.00	\$38.00	\$300.00
001-000-000-355-20-00-00	Dui Fines	\$2,582.72	\$3,058.72	\$2,500.00	\$2,356.11	\$3,000.00
001-000-000-355-80-00-00	Other Traffic Fines	\$1,830.12	\$1,728.52	\$3,000.00	\$2,051.65	\$3,000.00
	001-000-000-355 Total	\$4,412.84	\$4,787.24	\$5,500.00	\$4,407.76	\$6,000.00
001-000-000-356-90-00-00	Non-Traffic Fines	\$398.40	\$297.53	\$700.00	\$734.61	\$700.00
	001-000-000-356 Total	\$398.40	\$297.53	\$700.00	\$734.61	\$700.00
001-000-000-357-33-00-00	Public Defense Costs	\$1,165.25	\$1,505.41	\$2,500.00	\$1,887.96	\$2,500.00
001-000-000-357-37-00-00	District/Municipal Court Cost Recoupments	\$1,356.85	\$1,756.24	\$2,000.00	\$1,639.65	\$2,000.00
	001-000-000-357 Total	\$2,522.10	\$3,261.65	\$4,500.00	\$3,527.61	\$4,500.00
001-000-000-361-11-00-00	Interest ON Investments	\$1,613.25	\$2,088.40	\$4,000.00	\$4,154.70	\$2,500.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	\$429.31	\$907.25	\$600.00	\$1,113.47	\$1,000.00
001-000-000-361-40-01-00	Interest From Municipal Court	\$2,454.00	\$1,967.25	\$2,000.00	\$2,615.18	\$2,500.00
	001-000-000-361 Total	\$4,496.56	\$4,962.90	\$6,600.00	\$7,883.35	\$6,000.00
001-000-000-367-00-00-00	Private Contribution	\$0.00	\$65.00	\$0.00	\$0.00	\$0.00
001-000-000-367-00-46-00	AWC - Loss Control Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-367-00-46-01	AWC Lexipol Grant	\$0.00	\$0.00	\$4,100.00	\$4,066.50	\$2,500.00
	001-000-000-367 Total	\$0.00	\$65.00	\$4,100.00	\$4,066.50	\$2,500.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
001-000-000-369-91-00-00	Other Misc. Revenue	\$3,652.74	\$1,337.38	\$2,000.00	\$575.47	\$1,500.00
	001-000-000-369 Total	\$3,652.74	\$1,337.38	\$2,000.00	\$575.47	\$1,500.00
001-000-000-381-10-00-00	Interfund Loan From 415	\$41,660.28	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-381 Total	\$41,660.28	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-389-10-41-00	Deposits - Sign Permits, Etc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-389-30-50-01	Building/energy Code Fee	\$489.50	\$735.50	\$1,000.00	\$677.00	\$1,500.00
001-000-000-389-30-50-02	State Remittances - Wsp	\$1,248.00	\$1,783.00	\$1,500.00	\$1,668.25	\$1,500.00
001-000-000-389-30-50-03	County Crime Victims-Municipal	\$462.74	\$452.00	\$600.00	\$467.21	\$600.00
001-000-000-389-30-50-40	State Remittances-Crime Vict	\$29,259.33	\$29,221.41	\$30,000.00	\$30,519.22	\$30,000.00
	001-000-000-389 Total	\$31,459.57	\$32,191.91	\$33,100.00	\$33,331.68	\$33,600.00
001-000-000-395-10-00-00	Sales of Fixed Assets	\$200.00	\$2,926.00	\$0.00	\$0.00	\$0.00
001-000-000-395-20-00-00	Ins. Premiums & Recoveries	\$5,334.56	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-395 Total	\$5,534.56	\$2,926.00	\$0.00	\$0.00	\$0.00
001-000-000-397-00-00-00	Operating Transfers-IN	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00
	001-000-000-397 Total	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$2,184,167.97	\$2,379,480.87	\$2,819,725.00	\$2,710,249.40	\$2,783,610.00
FUND 001 - GENERAL FUND EXPENDITURES						
001-000-000-511-30-44-00	Official Publication Service	\$3,881.91	\$5,532.99	\$5,500.00	\$6,987.88	\$7,000.00
001-000-000-511-60-10-00	Council Salaries	\$17,550.00	\$19,400.00	\$20,400.00	\$18,700.00	\$20,400.00
001-000-000-511-60-20-00	Council Benefits	\$2,399.69	\$1,548.84	\$2,000.00	\$1,476.15	\$2,000.00
001-000-000-511-60-41-00	Professional Services	\$312.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-511-60-42-00	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-511-60-43-00	Travel	\$816.86	\$2,431.39	\$4,000.00	\$1,088.82	\$4,000.00
001-000-000-511-60-49-00	Miscellaneous	\$2,550.35	\$117.82	\$500.00	\$437.85	\$500.00
	001-000-000-511 Total	\$27,510.81	\$29,031.04	\$32,500.00	\$28,690.70	\$34,000.00
001-000-000-512-50-41-00	Professional Services - Court	\$12,588.15	\$21,530.12	\$25,000.00	\$19,205.78	\$26,500.00
001-000-000-512-50-49-00	Wittness/Jury/Outside Services	\$438.90	\$669.08	\$1,000.00	\$1,162.95	\$1,000.00
	001-000-000-512 Total	\$13,027.05	\$22,199.20	\$26,000.00	\$20,368.73	\$27,500.00
001-000-000-513-10-10-00	Administration Salaries	\$27,834.92	\$22,345.02	\$20,000.00	\$18,615.06	\$16,000.00
001-000-000-513-10-20-00	Administration Benefits	\$10,774.78	\$8,683.47	\$6,700.00	\$7,086.53	\$7,000.00
001-000-000-513-10-32-00	Vehicle - Fuel	\$190.56	\$242.33	\$300.00	\$485.23	\$500.00
001-000-000-513-10-43-00	Travel & Training	\$2,014.79	\$2,998.11	\$5,000.00	\$2,006.43	\$5,000.00
001-000-000-513-10-48-00	Vehicle Repairs & Maintenance	\$299.84	\$0.00	\$500.00	\$75.20	\$500.00
001-000-000-513-10-49-00	Miscellaneous	\$249.33	\$233.56	\$1,000.00	\$810.89	\$1,000.00
	001-000-000-513 Total	\$41,364.22	\$34,502.49	\$33,500.00	\$29,079.34	\$30,000.00
001-000-000-514-23-10-00	Financial Salaries	\$174,452.38	\$178,781.65	\$207,000.00	\$209,670.53	\$228,000.00
001-000-000-514-23-20-00	Financial Benefits	\$76,384.26	\$87,534.36	\$100,000.00	\$101,873.23	\$111,000.00
001-000-000-514-23-31-00	Office & Operating Supplies	\$2,531.51	\$2,908.63	\$3,000.00	\$2,616.23	\$3,000.00
001-000-000-514-23-35-00	Small Tools & Minor Equipment	\$4,650.34	\$1,802.96	\$5,000.00	\$1,915.27	\$3,000.00
001-000-000-514-23-41-00	Professional Services	\$8,316.50	\$9,631.00	\$5,000.00	\$5,699.24	\$8,000.00
001-000-000-514-23-42-00	Communications	\$7,808.52	\$7,567.14	\$7,500.00	\$8,492.97	\$8,000.00
001-000-000-514-23-43-00	Travel, Training	\$398.72	\$4,214.02	\$6,000.00	\$2,905.01	\$6,000.00
001-000-000-514-23-45-00	Rentals & Leases	\$1,335.42	\$1,130.05	\$0.00	\$0.00	\$0.00
001-000-000-514-23-48-00	Equipment Maintenance	\$4,174.50	\$9,135.20	\$15,000.00	\$13,787.02	\$10,000.00
001-000-000-514-23-48-01	Vehicle Repairs & Maintenance	\$175.36	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-514-23-49-00	Miscellaneous	\$2,294.93	\$2,240.68	\$2,000.00	\$2,957.86	\$3,000.00
001-000-000-514-40-51-00	Election Costs	\$5,823.81	\$7,280.66	\$8,000.00	\$8,231.83	\$8,000.00
	001-000-000-514 Total	\$288,346.25	\$312,226.35	\$358,700.00	\$358,149.19	\$388,200.00
001-000-000-515-31-40-01	Legal - Civil - Retainer	\$25,749.96	\$24,999.96	\$35,000.00	\$24,999.96	\$30,000.00
001-000-000-515-31-40-02	Legal - Criminal - Retainer	\$15,600.00	\$15,600.00	\$16,800.00	\$16,692.00	\$19,600.00
001-000-000-515-35-40-01	Legal - Other Civil Cases	\$5,173.84	\$630.00	\$15,000.00	\$0.00	\$10,000.00
001-000-000-515-35-40-02	Legal - Criminal Trials	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-515-91-40-00	Indigent Defense Attorney Costs	\$21,600.00	\$21,600.00	\$21,600.00	\$19,800.00	\$23,000.00
	001-000-000-515 Total	\$68,123.80	\$62,829.96	\$88,900.00	\$61,491.96	\$83,100.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
001-000-000-518-30-10-00	Salaries - Facil/City Hall/Library	\$3,275.64	\$3,951.87	\$2,400.00	\$1,461.42	\$2,000.00
001-000-000-518-30-20-00	Benefits	\$693.51	\$703.22	\$2,000.00	\$1,946.27	\$700.00
001-000-000-518-30-31-00	Operating Supplies - City Hall/Library	\$617.86	\$234.54	\$500.00	\$534.03	\$600.00
001-000-000-518-30-35-00	Small Tools & Equipment - City Hall/Library	\$26.91	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-518-30-41-00	Jan/Grounds Care - City Hall/Library	\$286.66	\$342.45	\$500.00	\$1,127.83	\$2,500.00
001-000-000-518-30-47-00	Utilities - City Hall/Library	\$5,540.22	\$4,900.52	\$5,500.00	\$5,813.01	\$5,500.00
001-000-000-518-30-48-00	Building Maintenance - City Hall/Library	\$671.68	\$1,984.89	\$1,500.00	\$2,524.03	\$3,000.00
001-000-000-518-31-21-10	Police Facilities - Salaries	\$1,308.59	\$2,369.23	\$2,700.00	\$1,772.92	\$2,000.00
001-000-000-518-31-21-20	Police Facilities - Benefits	\$342.20	\$637.30	\$1,000.00	\$582.12	\$700.00
001-000-000-518-31-21-31	Operating Supplies - Police	\$0.00	\$154.61	\$500.00	\$138.71	\$500.00
001-000-000-518-31-21-41	Jan/Grounds Care - Police	\$0.00	\$0.00	\$0.00	\$1,580.00	\$5,000.00
001-000-000-518-31-21-47	Utilities - Police	\$3,945.74	\$5,440.11	\$15,000.00	\$13,166.29	\$15,000.00
001-000-000-518-31-21-48	Building Maintenance - Police	\$232.21	\$349.27	\$1,000.00	\$3,950.50	\$5,000.00
001-000-000-518-90-49-00	Other Governmental Services	\$135.00	\$0.00	\$0.00	\$100.00	\$0.00
001-000-000-518-90-49-01	Assoc. of Wash. Cities	\$1,290.00	\$1,361.00	\$1,510.00	\$1,502.00	\$1,630.00
001-000-000-518-90-49-02	C-W Council of Governments	\$4,855.00	\$4,716.00	\$5,000.00	\$4,837.00	\$5,000.00
	001-000-000-518 Total	\$23,221.22	\$27,145.01	\$39,210.00	\$41,036.13	\$49,230.00
001-000-000-521-10-10-00	Civil Service Sec. Salary	\$87.12	\$307.08	\$600.00	\$548.00	\$1,000.00
001-000-000-521-10-20-00	Civil Service Sec. Benefits	\$41.06	\$167.15	\$200.00	\$292.23	\$500.00
001-000-000-521-10-31-00	Office & Operating Supplies	\$60.05	\$159.31	\$150.00	\$122.97	\$150.00
001-000-000-521-10-40-01	Professional Services - Admin	\$25,709.72	\$72.00	\$500.00	\$594.23	\$500.00
001-000-000-521-10-41-00	Professional Services	\$440.00	\$440.00	\$500.00	\$862.99	\$800.00
001-000-000-521-10-42-00	Communications	\$403.71	\$135.57	\$100.00	\$174.97	\$100.00
001-000-000-521-10-43-00	Police Admin - Travel	\$5,598.30	\$59.16	\$1,500.00	\$0.00	\$1,500.00
001-000-000-521-10-43-01	Travel - Civil Service	\$670.86	\$0.00	\$700.00	\$0.00	\$2,000.00
001-000-000-521-10-44-00	Advertising	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-521-10-49-00	Police Admin - Dues/Registration	\$213.27	\$0.00	\$300.00	\$200.00	\$300.00
001-000-000-521-20-11-00	Regular Salaries	\$417,538.73	\$428,513.95	\$510,000.00	\$503,247.37	\$550,000.00
001-000-000-521-20-11-01	Overtime Earnings	\$48,477.96	\$79,986.35	\$63,000.00	\$54,260.05	\$63,000.00
001-000-000-521-20-12-00	Court Time	\$153.85	\$413.73	\$1,500.00	\$288.37	\$1,000.00
001-000-000-521-20-13-00	Earnings-On Call/Holiday Pay	\$16,846.58	\$13,073.35	\$20,000.00	\$21,485.59	\$23,500.00
001-000-000-521-20-14-00	Shift/Dif. & Holiday O.T.	\$3,508.54	\$4,253.21	\$9,000.00	\$4,714.84	\$4,300.00
001-000-000-521-20-21-00	Regular Benefits	\$188,132.57	\$208,180.02	\$237,500.00	\$226,304.85	\$264,000.00
001-000-000-521-20-22-00	Uniforms	\$11,035.09	\$7,140.35	\$8,000.00	\$5,500.14	\$8,000.00
001-000-000-521-20-31-00	Office & Operating Supplies	\$1,645.86	\$2,348.89	\$4,400.00	\$3,837.17	\$4,400.00
001-000-000-521-20-31-01	Supplies - Traffic/Safety Equipment	\$830.79	\$2,370.96	\$2,654.00	\$1,957.27	\$2,700.00
001-000-000-521-20-31-02	Supplies - Tickets/Forms	\$1,321.04	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-521-20-32-00	Supplies - Fuel	\$11,463.44	\$13,936.53	\$12,000.00	\$16,779.87	\$12,000.00
001-000-000-521-20-35-00	Small Tools & Minor Equipment	\$1,743.76	\$193.98	\$2,000.00	\$1,118.34	\$2,000.00
001-000-000-521-20-41-00	Professional Services - Legal	\$306.00	\$90.00	\$9,100.00	\$8,453.00	\$8,000.00
001-000-000-521-20-42-00	Communications	\$9,999.24	\$14,062.76	\$11,000.00	\$13,813.76	\$15,000.00
001-000-000-521-20-43-00	Testing	\$1,436.46	\$1,695.06	\$1,500.00	\$1,135.50	\$1,500.00
001-000-000-521-20-45-00	Rents & Leases - Copier, Etc	\$742.38	\$247.39	\$350.00	\$917.32	\$1,200.00
001-000-000-521-20-48-00	Vehicle Maintenance	\$8,099.90	\$5,684.23	\$8,000.00	\$5,291.86	\$8,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	\$3,690.15	\$1,310.20	\$13,000.00	\$10,274.19	\$13,000.00
001-000-000-521-20-48-02	Towing Costs	\$0.00	\$552.99	\$900.00	\$221.11	\$900.00
001-000-000-521-20-49-00	Miscellaneous	\$3,851.42	\$2,234.19	\$5,800.00	\$1,710.48	\$4,800.00
001-000-000-521-21-49-00	Criminal Investigations	\$11.50	\$0.00	\$100.00	\$436.71	\$100.00
001-000-000-521-30-31-00	Crime Prevention	\$0.00	\$164.95	\$300.00	\$0.00	\$300.00
001-000-000-521-40-31-00	Training Supplies	\$9.07	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-521-40-31-01	Supplies - Ammo-Targets	\$1,342.43	\$0.00	\$700.00	\$1,405.67	\$2,000.00
001-000-000-521-40-43-00	Training/Travel-Meals-Lodging	\$539.92	\$57.80	\$2,000.00	\$964.25	\$2,000.00
001-000-000-521-40-43-01	Travel-Mileage	\$2,436.92	\$215.71	\$200.00	\$186.76	\$200.00
001-000-000-521-40-49-00	Training Registration	\$4,864.00	\$1,103.00	\$2,000.00	\$624.00	\$2,000.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
	001-000-000-521 Total	\$773,251.69	\$789,169.87	\$930,554.00	\$887,723.86	\$1,001,750.00
001-000-000-522-20-41-01	Dept. of Emerg. Mgmt.	\$4,506.00	\$5,877.00	\$7,000.00	\$7,029.00	\$7,200.00
001-000-000-522-20-41-02	Cowlitz County Communication	\$39,544.63	\$39,460.73	\$40,000.00	\$39,462.28	\$40,000.00
	001-000-000-522 Total	\$44,050.63	\$45,337.73	\$47,000.00	\$46,491.28	\$47,200.00
001-000-000-523-60-40-01	Care & Custody of Prisoners	\$16,765.29	\$32,200.44	\$30,000.00	\$27,765.08	\$30,000.00
001-000-000-523-60-41-00	Prisoner Medical Costs	\$215.83	\$2,073.61	\$1,500.00	\$0.00	\$1,500.00
	001-000-000-523 Total	\$16,981.12	\$34,274.05	\$31,500.00	\$27,765.08	\$31,500.00
001-000-000-524-20-10-00	Building Code Enforcement Salaries	\$30,293.31	\$60,893.63	\$3,500.00	\$3,393.06	\$5,000.00
001-000-000-524-20-20-00	Benefits	\$15,660.34	\$29,876.43	\$1,500.00	\$1,524.50	\$2,000.00
001-000-000-524-20-31-00	Building & Code Enforcement Supplies	\$413.22	\$348.08	\$1,000.00	\$13.97	\$500.00
001-000-000-524-20-32-00	Supplies - Fuel	\$222.59	\$0.00	\$200.00	\$60.02	\$200.00
001-000-000-524-20-43-00	Travel & Training	\$0.00	\$1,104.98	\$1,500.00	\$200.00	\$1,000.00
001-000-000-524-20-48-00	Vehicle Maintenance	\$200.04	\$50.33	\$500.00	\$34.56	\$300.00
001-000-000-524-20-49-00	Miscellaneous	\$450.29	\$1,392.69	\$1,000.00	\$938.39	\$1,000.00
001-000-000-524-60-41-00	Building Reviews - Outside Consultants	\$690.70	\$0.00	\$2,000.00	\$0.00	\$2,000.00
001-000-000-524-60-41-01	Professional Services - Fire Marshal	\$0.00	\$1,744.00	\$10,000.00	\$0.00	\$10,000.00
001-000-000-524-60-41-02	Professional Services - Outside Consultants	\$105,861.24	\$1,439.25	\$5,000.00	\$0.00	\$5,000.00
	001-000-000-524 Total	\$153,791.73	\$96,849.39	\$26,200.00	\$6,164.50	\$27,000.00
001-000-000-554-30-31-00	Animal Control Supplies	\$78.79	\$172.02	\$200.00	\$145.94	\$200.00
001-000-000-554-30-40-00	Professional Services	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-554-30-42-00	Postage	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-554-90-41-00	Air Pollution Control Auth.	\$825.00	\$1,092.20	\$1,400.00	\$1,388.60	\$1,500.00
	001-000-000-554 Total	\$1,003.79	\$1,264.22	\$2,000.00	\$1,534.54	\$2,100.00
001-000-000-557-20-41-01	Informational Services - KLTV	\$5,675.13	\$5,504.92	\$6,500.00	\$5,933.03	\$6,500.00
	001-000-000-557 Total	\$5,675.13	\$5,504.92	\$6,500.00	\$5,933.03	\$6,500.00
001-000-000-558-50-00-10	Building & Land Use Salaries	\$0.00	\$0.00	\$78,000.00	\$76,167.77	\$96,000.00
001-000-000-558-50-00-20	Building/Land Use - Benefits	\$0.00	\$0.00	\$37,000.00	\$35,208.00	\$40,000.00
001-000-000-558-50-30-00	Building/Land Use Supplies	\$0.00	\$0.00	\$1,000.00	\$973.26	\$1,000.00
001-000-000-558-50-40-01	Building Plan Review - Consultants	\$0.00	\$102,107.23	\$188,000.00	\$192,194.39	\$150,000.00
001-000-000-558-50-40-02	Building Inspections - Consultants	\$0.00	\$22,859.95	\$20,000.00	\$25,349.62	\$20,000.00
001-000-000-558-50-40-03	Outside Consultants - Land Use Permits	\$0.00	\$56,410.21	\$100,000.00	\$80,005.91	\$80,000.00
001-000-000-558-50-43-00	Training - Building Code	\$0.00	\$0.00	\$500.00	\$0.00	\$2,000.00
001-000-000-558-50-44-00	Advertising & Public Notices - Permit Applications	\$0.00	\$0.00	\$500.00	\$322.00	\$500.00
001-000-000-558-60-11-00	City Planning - Salaries	\$11,831.30	\$9,792.84	\$10,000.00	\$10,517.32	\$20,000.00
001-000-000-558-60-21-00	City Planning Benefits	\$6,093.61	\$4,861.53	\$4,500.00	\$5,037.53	\$7,000.00
001-000-000-558-60-31-00	Office & Operating Supplies	\$136.58	\$515.92	\$300.00	\$81.37	\$300.00
001-000-000-558-60-40-01	Intergovernmental Professional Services	\$652.23	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-60-41-00	Professional Services - Hearings Examiner	\$325.00	\$0.00	\$1,000.00	\$2,676.32	\$5,000.00
001-000-000-558-60-41-02	Professional Services - Community Planning Consultants	\$23,536.21	\$1,805.61	\$25,000.00	\$26,390.16	\$10,000.00
001-000-000-558-60-41-03	Professional Services - Engineering	\$13,148.61	\$0.00	\$5,000.00	\$1,156.83	\$3,000.00
001-000-000-558-60-41-04	Land Use Code Updates	\$12,253.00	\$15,408.14	\$5,000.00	\$4,515.65	\$50,000.00
001-000-000-558-60-41-05	Comprehensive Plan	\$1,329.28	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-558-60-42-00	Postage	\$15.00	\$22.50	\$100.00	\$150.00	\$200.00
001-000-000-558-60-43-00	PC Training and Travel	\$0.00	\$75.00	\$500.00	\$0.00	\$1,000.00
001-000-000-558-60-44-00	Land Use Code Advertising/Public Notices	\$1,155.15	\$1,577.99	\$500.00	\$2,135.00	\$2,500.00
001-000-000-558-60-49-00	Miscellaneous	\$50.00	\$50.00	\$200.00	\$83.31	\$200.00
001-000-000-558-70-41-00	Economic Development	\$60,000.00	\$392.89	\$0.00	\$1,000.00	\$4,000.00
	001-000-000-558 Total	\$130,525.97	\$215,879.81	\$477,100.00	\$463,964.44	\$492,700.00
001-000-000-566-00-51-00	Alcoholism (MH&MR)	\$669.20	\$692.07	\$700.00	\$898.81	\$700.00
	001-000-000-566 Total	\$669.20	\$692.07	\$700.00	\$898.81	\$700.00
001-000-000-573-90-49-00	Special Events	\$642.07	(\$28.92)	\$1,000.00	\$0.00	\$1,000.00
	001-000-000-573 Total	\$642.07	(\$28.92)	\$1,000.00	\$0.00	\$1,000.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
001-000-000-576-80-11-00	Parks - Salaries	\$5,093.97	\$4,677.57	\$5,000.00	\$5,158.86	\$7,500.00
001-000-000-576-80-21-00	Parks - Benefits	\$2,140.78	\$2,183.43	\$2,000.00	\$3,708.46	\$4,000.00
001-000-000-576-80-30-00	Equipment	\$0.00	\$141.42	\$300.00	\$161.81	\$500.00
001-000-000-576-80-31-00	Parks - Supplies	\$1,100.87	\$1,621.93	\$2,000.00	\$1,398.52	\$1,500.00
001-000-000-576-80-41-00	Professional Services	\$136.05	\$47.70	\$0.00	\$0.00	\$0.00
001-000-000-576-80-47-00	Utilities - Parks	\$6,654.15	\$7,592.61	\$7,000.00	\$13,012.49	\$10,000.00
001-000-000-576-80-48-00	Parks Maintenance	\$201.31	\$3,090.54	\$4,000.00	\$962.56	\$2,000.00
	001-000-000-576 Total	\$15,327.13	\$19,355.20	\$20,300.00	\$24,402.70	\$25,500.00
001-000-000-581-20-00-04	Interfund Loan Repayment Police Car	\$7,419.28	\$7,828.77	\$7,925.00	\$7,947.03	\$8,100.00
	001-000-000-581 Total	\$7,419.28	\$7,828.77	\$7,925.00	\$7,947.03	\$8,100.00
001-000-000-589-10-00-41	Refund - Deposits Sign Code, Etc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-589-30-00-01	Building/Energy Code Fee	\$0.00	\$0.00	\$1,000.00	\$1,794.00	\$1,000.00
001-000-000-589-30-00-02	State Remittances - WSP	\$1,214.00	\$1,842.00	\$2,000.00	\$1,572.25	\$2,000.00
001-000-000-589-30-00-04	State Remittances	\$29,264.33	\$29,232.91	\$30,000.00	\$30,519.22	\$30,000.00
001-000-000-589-30-53-00	Crime Victims Services	\$462.74	\$452.00	\$600.00	\$467.21	\$600.00
	001-000-000-589 Total	\$30,941.07	\$31,526.91	\$33,600.00	\$34,352.68	\$33,600.00
001-000-000-591-21-79-00	Loan Principal Payments - Police Car	\$0.00	\$0.00	\$14,000.00	\$14,000.04	\$0.00
	001-000-000-591 Total	\$0.00	\$0.00	\$14,000.00	\$14,000.04	\$0.00
001-000-000-592-21-80-01	Interfund Loan Interest - #135	\$115.72	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-592-95-80-01	Interfund Loan Interest - 415	\$0.00	\$571.23	\$455.00	\$452.97	\$335.00
	001-000-000-592 Total	\$115.72	\$571.23	\$455.00	\$452.97	\$335.00
001-000-000-594-11-62-00	Improvements - City Hall-Library	\$846.48	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-594-14-63-00	Capital Outlay - Finance	\$1,883.25	\$0.00	\$30,000.00	\$25,355.90	\$0.00
001-000-000-594-14-64-00	Capital Outlay - Finance Equipment	\$12,000.00	\$19,694.63	\$12,500.00	\$8,935.47	\$12,000.00
001-000-000-594-18-70-00	Capital Lease - Copier	\$1,488.36	\$1,493.72	\$1,500.00	\$1,477.08	\$1,500.00
001-000-000-594-21-60-00	Capital Outlay - Flood Expense	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-594-21-62-00	Improvements - Police Station	\$1,820.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-594-21-64-00	Capital Outlay - Police Equip.	\$41,660.28	\$3,668.60	\$30,000.00	\$30,000.00	\$10,000.00
	001-000-000-594 Total	\$59,848.37	\$24,856.95	\$74,000.00	\$65,768.45	\$23,500.00
001-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	\$150,000.00	\$130,000.00	\$200,000.00	\$180,000.00	\$0.00
001-000-000-597-00-05-00	Transfer Out - GFCF - Fund 215	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00
001-000-000-597-00-06-00	Transfer Out - Community Building	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
001-000-000-597-00-07-00	Trsf.to #107 Benefit Reserve	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
001-000-000-597-19-00-46	Transfer Out TO 115 -Insurance	\$66,600.00	\$91,500.00	\$84,100.00	\$84,199.96	\$95,750.00
001-000-000-597-44-00-55	Operation Funds For Streets	\$100,000.00	\$75,000.00	\$77,000.00	\$77,000.00	\$100,000.00
001-000-000-597-72-00-70	Operation Funds For Library	\$47,000.00	\$47,000.00	\$50,000.00	\$50,000.00	\$60,000.00
	001-000-000-597 Total	\$375,600.00	\$430,500.00	\$448,100.00	\$429,199.96	\$267,750.00
	Fund Total	\$2,077,436.25	\$2,191,516.25	\$2,699,744.00	\$2,555,415.42	\$2,581,265.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 101 STREET OPERATIONS REVENUES						
101-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$7,300.00	\$7,300.00	\$0.00	\$0.00	\$0.00
101-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$63,309.74	\$44,453.68	\$50,000.00	\$28,772.21	\$15,000.00
	101-000-000-308 Total	\$70,609.74	\$51,753.68	\$50,000.00	\$28,772.21	\$15,000.00
101-000-000-322-40-00-00	Street Vacation Permits	\$300.00	\$0.00	\$300.00	\$300.00	\$500.00
101-000-000-322-40-00-01	Right-Of-Way Permit/inspection	\$5,225.00	\$3,780.95	\$5,000.00	\$2,700.00	\$3,000.00
	101-000-000-322 Total	\$5,525.00	\$3,780.95	\$5,300.00	\$3,000.00	\$3,500.00
101-000-000-331-12-03-00	Fema - Disaster Assistance	\$0.00	\$0.00	\$0.00	\$431.62	\$0.00
	101-000-000-331 Total	\$0.00	\$0.00	\$0.00	\$431.62	\$0.00
101-000-000-334-01-81-00	Fema-WA Military-State Portion	\$0.00	\$0.00	\$0.00	\$53.95	\$0.00
	101-000-000-334 Total	\$0.00	\$0.00	\$0.00	\$53.95	\$0.00
101-000-000-336-00-71-00	Multimodal Transportation Revenue Distribution	\$2,670.40	\$3,687.80	\$3,800.00	\$3,811.17	\$3,950.00
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$36,573.75	\$52,917.11	\$57,000.00	\$58,040.56	\$61,625.00
	101-000-000-336 Total	\$39,244.15	\$56,604.91	\$60,800.00	\$61,851.73	\$65,575.00
101-000-000-344-30-00-00	Repair Charges - Labor	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
	101-000-000-344 Total	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
101-000-000-361-11-00-00	Interest ON Investments	\$373.03	\$385.98	\$500.00	\$626.56	\$600.00
	101-000-000-361 Total	\$373.03	\$385.98	\$500.00	\$626.56	\$600.00
101-000-000-368-50-00-00	Special Assessments - Stone Forest Stormwater	\$7,200.00	\$2,250.00	\$500.00	\$1,200.00	\$0.00
	101-000-000-368 Total	\$7,200.00	\$2,250.00	\$500.00	\$1,200.00	\$0.00
101-000-000-369-91-00-00	Other Miscellaneous Revenue	\$4,633.06	\$0.00	\$1,000.00	\$199.69	\$1,000.00
	101-000-000-369 Total	\$4,633.06	\$0.00	\$1,000.00	\$199.69	\$1,000.00
101-000-000-381-10-00-00	Interfund Loan Received	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
	101-000-000-381 Total	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
101-000-000-395-10-00-00	Sale of Fixed Assets	\$20,460.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-395-20-00-00	Insurance Premiums/recoveries	\$0.00	\$0.00	\$13,000.00	\$13,101.22	\$0.00
	101-000-000-395 Total	\$20,460.00	\$0.00	\$13,000.00	\$13,101.22	\$0.00
101-000-000-397-00-00-00	Operating Transfers-IN	\$10,000.00	\$36,985.00	\$15,000.00	\$15,000.00	\$20,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	\$100,000.00	\$75,000.00	\$77,000.00	\$77,000.00	\$100,000.00
	101-000-000-397 Total	\$110,000.00	\$111,985.00	\$92,000.00	\$92,000.00	\$120,000.00
	Fund Total	\$258,044.98	\$276,760.52	\$223,400.00	\$201,236.98	\$205,975.00
FUND 101 STREET OPERATIONS EXPENDITURES						
101-000-000-542-31-10-00	Tr. Way - Salaries	\$10,019.67	\$8,746.00	\$10,000.00	\$6,825.20	\$10,000.00
101-000-000-542-31-31-00	Tr. Way - Supplies	\$3,385.33	\$1,838.09	\$3,000.00	\$1,698.55	\$3,000.00
101-000-000-542-31-32-00	Fuel Consumed	\$1,151.77	\$2,246.57	\$2,500.00	\$950.46	\$2,000.00
101-000-000-542-31-45-00	Tr. Way - Equipment Rental	\$0.00	\$0.00	\$300.00	\$0.00	\$500.00
101-000-000-542-31-48-00	Tr. Way - Repair & Maintenance (incl.equip)	\$0.00	\$10,693.32	\$5,000.00	\$16,558.87	\$15,000.00
101-000-000-542-32-10-00	Shoulders - Salaries	\$874.03	\$1,289.68	\$2,000.00	\$2,005.33	\$2,000.00
101-000-000-542-32-31-00	Shoulders - Supplies	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
101-000-000-542-40-10-00	Storm Drains - Salaries	\$12,559.84	\$10,520.28	\$0.00	\$238.45	\$0.00
101-000-000-542-40-31-00	Storm Drains - Supplies	\$407.48	\$25.10	\$0.00	\$0.00	\$0.00
101-000-000-542-40-45-00	Storm Drains - Equipment Rental	\$4,117.88	\$1,063.56	\$0.00	\$0.00	\$0.00
101-000-000-542-40-48-00	Storm Drains - Repair & Maintenance	\$27,055.06	\$2,161.98	\$0.00	\$423.92	\$0.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
101-000-000-542-61-10-00	Sidewalks - Salaries	\$1,048.94	\$1,217.84	\$1,500.00	\$2,072.85	\$2,500.00
101-000-000-542-61-31-00	Sidewalks - Supplies	\$732.95	\$0.00	\$500.00	\$479.29	\$500.00
101-000-000-542-61-49-00	Miscellaneous	\$900.43	\$595.13	\$750.00	\$132.05	\$500.00
101-000-000-542-63-47-00	Street Lights - Electricity	\$17,081.37	\$17,470.25	\$18,000.00	\$19,042.56	\$18,000.00
101-000-000-542-63-48-00	Street Lights - Repair & Maintenance	\$0.00	\$258.19	\$14,000.00	\$13,805.28	\$500.00
101-000-000-542-64-10-00	Tr. Control - Salaries	\$1,791.08	\$1,414.96	\$2,000.00	\$2,442.00	\$3,500.00
101-000-000-542-64-31-00	Tr. Control - Supplies	\$2,042.26	\$2,458.34	\$3,000.00	\$291.01	\$3,000.00
101-000-000-542-64-40-01	Intergovernmental Professional Services	\$14,276.02	\$12,687.86	\$17,000.00	\$13,833.01	\$17,000.00
101-000-000-542-64-48-00	Tr. Control - Repair & Maintenance	\$485.37	\$0.00	\$200.00	\$4.31	\$200.00
101-000-000-542-66-10-00	Snow & Ice Contr. - Salaries	\$5,015.39	\$1,004.00	\$5,000.00	\$1,857.30	\$5,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	\$1,965.98	\$366.43	\$2,000.00	\$414.91	\$2,000.00
101-000-000-542-66-48-00	Snow & Ice - Repair & Maintenance (Including Equipment)	\$0.00	\$460.71	\$1,000.00	\$512.87	\$1,000.00
101-000-000-542-66-49-00	Snow & Ice Contr. - Miscellaneous	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
101-000-000-542-67-10-00	St. Cleaning - Salaries	\$553.05	\$898.77	\$500.00	\$1,183.05	\$2,000.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	\$409.59	\$120.15	\$100.00	\$0.00	\$100.00
101-000-000-542-67-40-00	Professional Services	\$2,385.03	\$881.55	\$0.00	\$267.96	\$200.00
101-000-000-542-67-48-00	St. Cleaning - Repair & Maintenance (Including Equipment)	\$94.05	\$4,410.00	\$0.00	\$21.57	\$2,000.00
101-000-000-542-71-10-00	Vegetation - Salaries	\$13,198.56	\$8,225.32	\$15,000.00	\$18,540.27	\$18,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	\$1,485.17	\$2,433.68	\$2,000.00	\$999.88	\$2,000.00
101-000-000-542-71-40-00	Vegetation - Prof. Serv.	\$311.67	\$25.08	\$300.00	\$0.00	\$300.00
101-000-000-542-71-42-00	Vegetation - Irrigation	\$0.00	\$30.04	\$100.00	\$12.92	\$100.00
101-000-000-542-71-48-00	Vegetation-Repair & Maintenance (incl.d.equip.)	\$937.30	\$1,448.23	\$1,500.00	\$187.42	\$1,500.00
101-000-000-542-75-10-00	Litter Control - Salaries	\$2,583.83	\$3,305.00	\$3,500.00	\$4,098.89	\$6,000.00
101-000-000-542-75-31-00	Litter Control - Supplies	\$110.28	\$1,129.94	\$100.00	\$0.00	\$100.00
101-000-000-542-90-35-00	Facil. - Sm. Tools & Equip.	\$41.74	\$0.00	\$100.00	\$9.38	\$100.00
101-000-000-542-90-45-00	Facil. - Shop Rent	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	101-000-000-542 Total	\$127,621.12	\$100,026.05	\$112,050.00	\$109,509.56	\$119,700.00
101-000-000-543-10-10-00	Administrative Salaries	\$14,070.57	\$13,132.17	\$17,000.00	\$14,130.92	\$15,000.00
101-000-000-543-30-22-00	Uniforms	\$307.69	\$174.07	\$250.00	\$218.91	\$250.00
101-000-000-543-30-31-00	Admin - Supplies	\$88.18	\$0.00	\$50.00	\$0.00	\$0.00
101-000-000-543-30-32-00	Admin - Equipment/Software	\$407.64	\$308.01	\$400.00	\$388.54	\$500.00
101-000-000-543-30-41-00	Admin - Accounting Service Fees	\$5,000.00	\$5,000.00	\$7,000.00	\$6,999.96	\$7,000.00
101-000-000-543-30-41-02	Admin - Engineering	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
	101-000-000-543 Total	\$19,874.08	\$18,614.25	\$24,800.00	\$21,738.33	\$22,850.00
101-000-000-544-90-10-00	Overtime Earnings	\$10,426.86	\$10,516.23	\$10,000.00	\$6,976.59	\$15,000.00
101-000-000-544-90-20-00	Regular Benefits	\$30,529.93	\$29,808.33	\$31,500.00	\$32,058.68	\$30,000.00
	101-000-000-544 Total	\$40,956.79	\$40,324.56	\$41,500.00	\$39,035.27	\$45,000.00
101-000-000-591-95-70-01	Cowlitz County Interlocal ST Loan	\$6,788.59	\$33,729.54	\$0.00	\$0.00	\$0.00
	101-000-000-591 Total	\$6,788.59	\$33,729.54	\$0.00	\$0.00	\$0.00
101-000-000-592-95-80-01	Cowlitz County ST Loan Interest	\$417.66	\$461.75	\$0.00	\$0.00	\$0.00
	101-000-000-592 Total	\$417.66	\$461.75	\$0.00	\$0.00	\$0.00
101-000-000-595-30-60-02	Capital Outlay - Tr. Way Equipment	\$4,633.06	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-595-40-63-00	Storm Drainage - Construction	\$0.00	\$45,432.16	\$0.00	\$165.03	\$0.00
	101-000-000-595 Total	\$4,633.06	\$45,432.16	\$0.00	\$165.03	\$0.00
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$6,000.00	\$9,400.00	\$9,400.00	\$9,399.96	\$8,600.00
	101-000-000-597 Total	\$6,000.00	\$9,400.00	\$9,400.00	\$9,399.96	\$8,600.00
	Fund Total	\$206,291.30	\$247,988.31	\$187,750.00	\$179,848.15	\$196,150.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 102 STREET IMPROVEMENT RESERVE REVENUES						
102-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$26,000.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
102-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$44,415.36	\$84,546.71	\$70,000.00	\$67,596.93	\$100,000.00
	102-000-000-308 Total	\$70,415.36	\$84,546.71	\$120,000.00	\$117,596.93	\$150,000.00
102-000-000-316-40-00-00	Garbage/Solid Waste Utility Tax	\$21,003.70	\$21,982.20	\$26,595.00	\$25,297.06	\$27,000.00
	102-000-000-316 Total	\$21,003.70	\$21,982.20	\$26,595.00	\$25,297.06	\$27,000.00
102-000-000-333-20-20-51	Dept of Transportation - Fed STP	\$28,134.67	\$31,325.68	\$30,000.00	\$13,633.85	\$14,300.00
	102-000-000-333 Total	\$28,134.67	\$31,325.68	\$30,000.00	\$13,633.85	\$14,300.00
102-000-000-334-03-80-00	WA Transportation Improvement Board	\$9,182.15	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-334-03-80-01	TIB - Frontage Road	\$0.00	\$0.00	\$0.00	\$0.00	\$493,240.00
102-000-000-334-03-80-02	TIB - Elm Street Frontage to 4th	\$0.00	\$0.00	\$415,000.00	\$26,379.22	\$385,000.00
	102-000-000-334 Total	\$9,182.15	\$0.00	\$415,000.00	\$26,379.22	\$878,240.00
102-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$18,435.36	\$4,457.90	\$0.00	\$0.00	\$0.00
	102-000-000-336 Total	\$18,435.36	\$4,457.90	\$0.00	\$0.00	\$0.00
102-000-000-361-11-00-00	Interest ON Investments	\$492.25	\$1,527.43	\$1,000.00	\$2,757.38	\$2,000.00
	102-000-000-361 Total	\$492.25	\$1,527.43	\$1,000.00	\$2,757.38	\$2,000.00
102-000-000-395-10-00-00	Proceeds From Sale of Assets	\$0.00	\$0.00	\$0.00	\$19,477.39	\$0.00
	102-000-000-395 Total	\$0.00	\$0.00	\$0.00	\$19,477.39	\$0.00
	Fund Total	\$147,663.49	\$143,839.92	\$592,595.00	\$205,141.83	\$1,071,540.00
FUND 102 STREET IMPROVEMENT RESERVE EXPENDITURES						
102-000-000-595-30-63-00	Art. St. - Road Constr.	\$20,459.27	\$0.00	\$461,000.00	\$38,198.28	\$920,000.00
102-000-000-595-30-63-01	Roadway Repairs & Maintenance	\$42,657.51	\$26,242.99	\$30,000.00	\$29,103.27	\$14,000.00
	102-000-000-595 Total	\$63,116.78	\$26,242.99	\$491,000.00	\$67,301.55	\$934,000.00
	Fund Total	\$63,116.78	\$26,242.99	\$491,000.00	\$67,301.55	\$934,000.00
FUND 103 SIDEWALK IMPROVEMENT REVENUES						
103-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$19,990.15	\$32,255.09	\$46,500.00	\$46,494.73	\$52,000.00
	103-000-000-308 Total	\$19,990.15	\$32,255.09	\$46,500.00	\$46,494.73	\$52,000.00
103-000-000-361-11-00-00	Interest ON Investments	\$267.18	\$726.14	\$500.00	\$1,060.69	\$1,000.00
	103-000-000-361 Total	\$267.18	\$726.14	\$500.00	\$1,060.69	\$1,000.00
103-000-000-368-10-00-00	Sidewalk-Payment IN Lieu of	\$11,997.76	\$13,513.50	\$5,000.00	\$18,544.50	\$5,000.00
	103-000-000-368 Total	\$11,997.76	\$13,513.50	\$5,000.00	\$18,544.50	\$5,000.00
	Fund Total	\$32,255.09	\$46,494.73	\$52,000.00	\$66,099.92	\$58,000.00
FUND 103 SIDEWALK IMPROVEMENT EXPENDITURES						
103-000-000-595-61-63-00	Other Improvements-Sidewalks	\$0.00	\$0.00	\$24,000.00	\$14,923.20	\$10,000.00
	103-000-000-595 Total	\$0.00	\$0.00	\$24,000.00	\$14,923.20	\$10,000.00
	Fund Total	\$0.00	\$0.00	\$24,000.00	\$14,923.20	\$10,000.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 104 CRIMINAL JUSTICE FUND REVENUES						
104-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$13,394.74	\$11,940.09	\$20,000.00	\$16,078.98	\$8,000.00
	104-000-000-308 Total	\$13,394.74	\$11,940.09	\$20,000.00	\$16,078.98	\$8,000.00
104-000-000-313-15-00-01	Special Purpose Sales Taxes - Criminal Justice	\$27,184.93	\$57,220.55	\$60,200.00	\$55,985.96	\$55,000.00
	104-000-000-313 Total	\$27,184.93	\$57,220.55	\$60,200.00	\$55,985.96	\$55,000.00
104-000-000-334-03-51-01	Traffic Safety Commission Grant	\$1,033.03	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-334 Total	\$1,033.03	\$0.00	\$0.00	\$0.00	\$0.00
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	\$2,606.49	\$2,746.75	\$3,000.00	\$2,969.06	\$3,300.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	\$384.93	\$387.41	\$500.00	\$383.59	\$500.00
	104-000-000-336 Total	\$3,991.42	\$4,134.16	\$4,500.00	\$4,352.65	\$4,800.00
104-000-000-347-60-00-00	Special Youth Program Fees	\$1,130.00	\$100.00	\$0.00	\$5,667.80	\$0.00
	104-000-000-347 Total	\$1,130.00	\$100.00	\$0.00	\$5,667.80	\$0.00
104-000-000-361-11-00-00	Interest ON Investments	\$158.59	\$193.67	\$120.00	\$569.12	\$0.00
	104-000-000-361 Total	\$158.59	\$193.67	\$120.00	\$569.12	\$0.00
104-000-000-367-00-00-00	Private Contributions	\$5.00	\$6,445.05	\$5,000.00	\$0.00	\$5,000.00
	104-000-000-367 Total	\$5.00	\$6,445.05	\$5,000.00	\$0.00	\$5,000.00
104-000-000-369-30-00-00	Confiscated/forfeit Prop	\$8.95	\$10.63	\$200.00	\$1,329.42	\$500.00
	104-000-000-369 Total	\$8.95	\$10.63	\$200.00	\$1,329.42	\$500.00
	Fund Total	\$46,906.66	\$80,044.15	\$90,020.00	\$83,983.93	\$73,300.00
FUND 104 CRIMINAL JUSTICE FUND EXPENDITURES						
104-000-000-521-20-31-00	Office & Operating Supplies	\$69.61	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-521-20-35-00	Tools & Minor Equipment	\$3,467.24	\$0.00	\$2,000.00	\$1,510.60	\$2,000.00
104-000-000-521-30-49-00	Youth Program Costs	\$0.00	\$3,580.00	\$3,000.00	\$5,118.06	\$5,000.00
104-000-000-521-40-43-00	Travel	\$0.00	\$2,664.62	\$2,700.00	\$0.00	\$0.00
104-000-000-521-40-49-00	Miscellaneous	\$2,358.00	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-521-40-64-00	Criminal Justice - Equipment	\$0.00	\$0.00	\$10,800.00	\$0.00	\$0.00
	104-000-000-521 Total	\$5,894.85	\$6,244.62	\$18,500.00	\$6,628.66	\$7,000.00
104-000-000-565-50-41-00	Domestic Violence	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	104-000-000-565 Total	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
104-000-000-581-20-00-00	Interfund Loan Payment	\$8,570.71	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-581 Total	\$8,570.71	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-586-00-00-01	State Remittance - Forfeited Property	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
	104-000-000-586 Total	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
104-000-000-594-21-64-00	Capital Outlay - Police Equipment	\$1.01	\$0.00	\$0.00	\$10,758.15	\$0.00
104-000-000-594-21-64-02	Capital Outlay - Police	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-594 Total	\$20,001.01	\$0.00	\$0.00	\$10,758.15	\$0.00
104-000-000-597-00-00-10	Transfer Out - Pub Safety ST - GFCF 215/315	\$0.00	\$57,220.55	\$60,200.00	\$55,985.96	\$55,000.00
	104-000-000-597 Total	\$0.00	\$57,220.55	\$60,200.00	\$55,985.96	\$55,000.00
	Fund Total	\$34,966.57	\$63,965.17	\$79,400.00	\$73,872.77	\$62,700.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 105 - HOTEL/MOTEL TAX - TOURISM REVENUES						
105-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$9,185.94	\$3,927.80	\$20,000.00	\$19,265.08	\$45,000.00
	105-000-000-308 Total	\$9,185.94	\$3,927.80	\$20,000.00	\$19,265.08	\$45,000.00
105-000-000-313-31-00-00	Hotel/motel Transient Tax	\$3,857.64	\$25,239.12	\$25,000.00	\$42,033.33	\$36,000.00
	105-000-000-313 Total	\$3,857.64	\$25,239.12	\$25,000.00	\$42,033.33	\$36,000.00
105-000-000-341-70-00-00	Sale of Merchandise	\$178.50	\$1.25	\$100.00	\$3.75	\$100.00
105-000-000-341-70-01-00	Sale of Books	\$71.16	\$213.48	\$100.00	\$357.60	\$100.00
	105-000-000-341 Total	249.66	214.73	200	361.35	200
105-000-000-347-40-00-01	Event Revenues	0	0	0	0	0
	105-000-000-347 Total	0	0	0	0	0
105-000-000-361-11-00-00	Interest ON Investments	54.75	98.31	200	591.74	400
	105-000-000-361 Total	54.75	98.31	200	591.74	400
	Fund Total	\$ 13,347.99	\$ 29,479.96	\$ 45,400.00	\$ 62,251.50	\$ 81,600.00
FUND 105 - HOTEL/MOTEL TAX - TOURISM EXPENDITURES						
105-000-000-557-30-31-00	Tourism Books	15.51	5.63	0	-23.51	0
105-000-000-557-30-40-01	City Tourism Projects	5364.15	1827.2	2700	2198.75	700
105-000-000-557-30-40-02	Kalama Chamber/Local Projects	227.66	4400	5000	4994.66	10000
105-000-000-557-30-41-01	Webpage Marketing	1296.75	1130.05	6300	5139.54	1000
105-000-000-557-30-49-01	C.E.D.C.	500	500	500	500	500
105-000-000-557-30-49-03	Cowlitz County Tourism \$ Requests	0	352	0	0	0
	105-000-000-557 Total	\$ 7,404.07	\$ 8,214.88	\$ 14,500.00	\$ 12,809.44	\$ 12,200.00
105-000-000-573-90-49-00	Special Events	2016.12	2000	4000	4000	22000
	105-000-000-573 Total	\$ 2,016.12	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 22,000.00
	Fund Total	\$ 9,420.19	\$ 10,214.88	\$ 18,500.00	\$ 16,809.44	\$ 34,200.00
FUND 106 - COMMUNITY BUILDING RESERVES REVENUES						
106-000-000-308-80-00-00	Unreserved Beginning Net Cash & Investm.	8625.91	15173.31	19000	18978.12	21000
	106-000-000-308 Total	\$ 8,625.91	\$ 15,173.31	\$ 19,000.00	\$ 18,978.12	\$ 21,000.00
106-000-000-347-41-00-01	Special Event Fundraiser Proceeds	2830.14	0	0	0	0
	106-000-000-347 Total	\$ 2,830.14	\$ -	\$ -	\$ -	\$ -
106-000-000-361-11-00-00	Interest ON Investments	112.76	317.81	300	454.41	400
	106-000-000-361 Total	\$ 112.76	\$ 317.81	\$ 300.00	\$ 454.41	\$ 400.00
106-000-000-367-11-00-01	Private Donations	3604.5	3487	2000	1629	2000
	106-000-000-367 Total	\$ 3,604.50	\$ 3,487.00	\$ 2,000.00	\$ 1,629.00	\$ 2,000.00
	Fund Total	\$ 15,173.31	\$ 18,978.12	\$ 21,300.00	\$ 21,061.53	\$ 23,400.00
FUND 106 - COMMUNITY BUILDING RESERVES EXPENDITURES						
	Fund Total	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 107 WAGE & BENEFIT RESERVE REVENUES						
107-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$53,722.74	\$64,260.01	\$73,000.00	\$75,509.20	\$88,000.00
	107-000-000-308 Total	\$53,722.74	\$64,260.01	\$73,000.00	\$75,509.20	\$88,000.00
107-000-000-361-11-00-00	Interest ON Investments	\$537.27	\$1,249.19	\$800.00	\$1,899.57	\$1,500.00
	107-000-000-361 Total	\$537.27	\$1,249.19	\$800.00	\$1,899.57	\$1,500.00
107-000-000-397-00-00-00	Transfer IN From General Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
107-000-000-397-00-00-01	Transfer IN From Public Works	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
	107-000-000-397 Total	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00
	Fund Total	\$71,260.01	\$82,509.20	\$90,800.00	\$94,408.77	\$106,500.00
FUND 107 WAGE & BENEFIT RESERVE EXPENDITURES						
107-000-000-597-00-00-00	Operating Transfers Out	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$35,000.00
	107-000-000-597 Total	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$35,000.00
	Fund Total	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	\$35,000.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 108 PARK IMPROVEMENTS FUND REVENUES						
108-000-000-308-10-00-00	Reserved Beginning Cash and Investments	\$21,294.09	\$30,865.99	\$35,000.00	\$35,062.21	\$35,500.00
	108-000-000-308 Total	\$21,294.09	\$30,865.99	\$35,000.00	\$35,062.21	\$35,500.00
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	\$8,900.00	\$2,400.00	\$500.00	\$1,950.00	\$500.00
	108-000-000-345 Total	\$8,900.00	\$2,400.00	\$500.00	\$1,950.00	\$500.00
108-000-000-347-60-00-00	Parks & Rec Program Fees	\$2,245.00	\$4,760.00	\$5,000.00	\$4,265.00	\$5,000.00
	108-000-000-347 Total	\$2,245.00	\$4,760.00	\$5,000.00	\$4,265.00	\$5,000.00
108-000-000-361-11-00-00	Interest ON Investments	\$190.73	\$491.22	\$300.00	\$873.17	\$500.00
	108-000-000-361 Total	\$190.73	\$491.22	\$300.00	\$873.17	\$500.00
108-000-000-367-00-00-00	Private Donations	\$419.73	\$0.00	\$0.00	\$0.00	\$0.00
	108-000-000-367 Total	\$419.73	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$33,049.55	\$38,517.21	\$40,800.00	\$42,150.38	\$41,500.00
FUND 108 PARK IMPROVEMENTS FUND EXPENDITURES						
108-000-000-571-20-40-00	Parks & Recreation Services	\$1,763.83	\$3,055.00	\$8,155.00	\$6,970.00	\$5,000.00
	108-000-000-571 Total	\$1,763.83	\$3,055.00	\$8,155.00	\$6,970.00	\$5,000.00
108-000-000-594-76-61-01	Capital Expenditure - Park Development	\$0.00	\$0.00	\$30,000.00	\$0.00	\$35,000.00
108-000-000-594-76-63-01	Capital Expenditure - Other Improvements/RW1	\$419.73	\$400.00	\$0.00	\$0.00	\$0.00
	108-000-000-594 Total	\$419.73	\$400.00	\$30,000.00	\$0.00	\$35,000.00
	Fund Total	\$2,183.56	\$3,455.00	\$38,155.00	\$6,970.00	\$40,000.00
FUND 109 AFFORDABLE HOUSING - RECORDING FEE REVENUES						
109-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$19,870.22	\$2,949.17	\$6,100.00	\$6,057.13	\$9,200.00
	109-000-000-308 Total	\$19,870.22	\$2,949.17	\$6,100.00	\$6,057.13	\$9,200.00
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	\$78.95	\$107.96	\$100.00	\$196.34	\$200.00
	109-000-000-361 Total	\$78.95	\$107.96	\$100.00	\$196.34	\$200.00
	Fund Total	\$22,949.17	\$6,057.13	\$9,200.00	\$9,253.47	\$12,400.00
FUND 109 AFFORDABLE HOUSING - RECORDING FEE EXPENDITURES						
109-000-000-551-00-50-00	Housing and Community Services	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	109-000-000-551 Total	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 110 LIBRARY OPERATIONS REVENUES						
110-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$25,303.42	\$18,247.11	\$11,000.00	\$14,030.46	\$10,000.00
	110-000-000-308 Total	\$25,304.42	\$18,247.11	\$11,000.00	\$14,030.46	\$10,000.00
110-000-000-333-45-00-01	LSTA State Library Heritage Grant	\$0.00	\$6,597.69	\$6,900.00	\$2,495.03	\$6,630.00
	110-000-000-333 Total	\$0.00	\$6,597.69	\$6,900.00	\$2,495.03	\$6,630.00
110-000-000-341-70-01-00	Sale of Books	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
110-000-000-341-81-00-00	Printing & Copying Charges	\$22.05	\$517.55	\$500.00	\$772.18	\$700.00
	110-000-000-341 Total	\$22.05	\$517.55	\$600.00	\$772.18	\$800.00
110-000-000-347-20-00-00	Library Users Fees	\$2,272.00	\$2,485.45	\$2,500.00	\$3,042.75	\$2,500.00
	110-000-000-347 Total	\$2,272.00	\$2,485.45	\$2,500.00	\$3,042.75	\$2,500.00
110-000-000-359-00-00-00	Library Fines	\$58.95	\$0.00	\$0.00	\$0.00	\$0.00
	110-000-000-359 Total	\$58.95	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-361-11-00-00	Interest ON Investments	\$176.94	\$251.41	\$300.00	\$200.91	\$300.00
	110-000-000-361 Total	\$176.94	\$251.41	\$300.00	\$200.91	\$300.00
110-000-000-367-11-00-02	Folk/Amalak Donations	\$3,459.00	\$3,226.26	\$1,500.00	\$2,050.00	\$2,000.00
110-000-000-367-19-00-00	Donations	\$400.00	\$515.45	\$500.00	\$39.55	\$100.00
	110-000-000-367 Total	\$3,859.00	\$3,741.71	\$2,000.00	\$2,089.55	\$2,100.00
110-000-000-369-91-00-00	Other Miscellaneous Revenue	\$121.63	\$3.50	\$100.00	\$481.44	\$500.00
	110-000-000-369 Total	\$121.63	\$3.50	\$100.00	\$481.44	\$500.00
110-000-000-395-20-00-00	Insurance Premiums/recoveries	\$4,420.29	\$0.00	\$0.00	\$0.00	\$0.00
	110-000-000-395 Total	\$4,420.29	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-397-72-55-00	General Funds For Library	\$47,000.00	\$47,000.00	\$50,000.00	\$50,000.00	\$60,000.00
	110-000-000-397 Total	\$47,000.00	\$47,000.00	\$50,000.00	\$50,000.00	\$60,000.00
	Fund Total	\$83,235.28	\$78,844.42	\$73,400.00	\$73,112.32	\$82,830.00
FUND 110 LIBRARY OPERATIONS EXPENDITURES						
110-000-000-572-21-10-00	Library - Salaries	\$26,891.45	\$29,024.00	\$32,800.00	\$30,932.38	\$38,000.00
110-000-000-572-21-20-00	Library - Benefits	\$4,275.25	\$4,793.00	\$5,200.00	\$4,801.65	\$5,000.00
110-000-000-572-21-31-00	Supplies	\$2,173.29	\$2,701.00	\$3,000.00	\$1,372.82	\$2,000.00
110-000-000-572-21-31-01	Special Programs And Events	\$1,735.97	\$1,122.73	\$2,000.00	\$1,435.25	\$2,000.00
110-000-000-572-21-40-00	Miscellaneous	\$88.43	\$129.92	\$200.00	\$328.53	\$500.00
110-000-000-572-21-41-00	Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$2,150.00
110-000-000-572-21-42-00	Communications	\$1,834.40	\$2,254.80	\$2,500.00	\$2,656.54	\$3,000.00
110-000-000-572-21-43-00	Travel	\$0.00	\$0.00	\$500.00	\$74.24	\$1,000.00
110-000-000-572-21-45-00	Rents & Leases	\$1,066.74	\$247.39	\$500.00	\$269.88	\$500.00
110-000-000-572-21-47-00	Utilities	\$3,594.48	\$4,595.80	\$6,000.00	\$4,897.27	\$5,500.00
110-000-000-572-21-48-00	Maintenance - Equipment	\$772.87	\$1,052.83	\$1,500.00	\$537.46	\$500.00
110-000-000-572-21-48-01	Maintenance - Facilities	\$484.14	\$1,518.59	\$1,500.00	\$4,995.63	\$5,600.00
110-000-000-572-21-49-00	Miscellaneous Maintenance	\$325.29	\$196.64	\$500.00	\$241.43	\$300.00
	110-000-000-572 Total	\$43,242.31	\$47,636.70	\$56,200.00	\$52,543.08	\$66,050.00
110-000-000-594-72-62-00	Capital Outlay - Computer	\$6,501.59	\$993.81	\$2,500.00	\$291.32	\$1,800.00
110-000-000-594-72-63-00	Library Capital Asset	\$4,923.42	\$1,509.17	\$1,100.00	\$0.00	\$0.00
110-000-000-594-72-64-00	Capital Outlay - Books	\$4,397.87	\$3,599.69	\$4,500.00	\$4,329.52	\$4,500.00
110-000-000-594-72-64-01	Capital Outlay - Books from Donations - Folk	\$222.98	\$2,874.59	\$1,500.00	\$937.28	\$2,000.00
	110-000-000-594 Total	\$16,045.86	\$8,977.26	\$9,600.00	\$5,558.12	\$8,300.00
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$5,700.00	\$8,200.00	\$7,000.00	\$6,999.96	\$7,900.00
	110-000-000-597 Total	\$5,700.00	\$8,200.00	\$7,000.00	\$6,999.96	\$7,900.00
	Fund Total	\$64,988.17	\$64,813.96	\$72,800.00	\$65,101.16	\$82,250.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 113 COMMUNITY BUILDING OPERATIONS REVENUE						
113-000-000-308-80-00-00	Unreseeded Beginning Cash & Investments	\$4,178.79	\$6,685.90	\$4,000.00	\$4,331.60	\$1,500.00
	113-000-000-308 Total	\$4,178.79	\$6,685.90	\$4,000.00	\$4,331.60	\$1,500.00
113-000-000-361-11-00-00	Interest ON Investments	\$29.08	\$84.02	\$100.00	\$35.08	\$100.00
	113-000-000-361 Total	\$29.08	\$84.02	\$100.00	\$35.08	\$100.00
113-000-000-362-40-00-00	Building Rental Fees	\$14,122.50	\$20,395.00	\$25,000.00	\$20,125.00	\$25,000.00
	113-000-000-362 Total	\$14,122.50	\$20,395.00	\$25,000.00	\$20,125.00	\$25,000.00
113-000-000-367-00-00-00	Private Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	113-000-000-367 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
113-000-000-389-10-40-00	Community Bldg-Security Dep.	\$5,950.00	\$3,400.00	\$4,000.00	\$3,860.00	\$4,000.00
	113-000-000-389 Total	\$5,950.00	\$3,400.00	\$4,000.00	\$3,860.00	\$4,000.00
113-000-000-397-00-06-00	Transfer From General Fund	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
	113-000-000-397 Total	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
	Fund Total	\$24,280.37	\$30,564.92	\$33,100.00	\$29,351.68	\$30,600.00
FUND 113 COMMUNITY BUILDING OPERATIONS EXPENDITURE						
113-000-000-518-20-10-00	Salaries - Community Building	\$4,064.00	\$5,547.96	\$3,000.00	\$2,639.30	\$2,000.00
113-000-000-518-20-20-00	Benefits	\$537.80	\$632.11	\$1,000.00	\$884.53	\$1,000.00
113-000-000-518-20-31-00	Operating Supplies - Comm. Bldg.	\$1,743.65	\$1,511.02	\$1,500.00	\$1,341.97	\$1,500.00
113-000-000-518-20-41-00	Professional Services	\$0.00	\$688.60	\$1,000.00	\$2,011.42	\$2,500.00
113-000-000-518-20-44-00	Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
113-000-000-518-20-47-00	Utilities - Community Building	\$5,859.92	\$5,915.56	\$7,500.00	\$10,085.61	\$7,500.00
113-000-000-518-20-48-00	Building Maintenance - Community Building	\$514.10	\$1,688.07	\$2,000.00	\$2,229.86	\$2,000.00
	113-000-000-518 Total	\$12,719.47	\$15,983.32	\$16,000.00	\$19,192.69	\$16,500.00
113-000-000-589-10-00-40	Community Building - Deposit Refunds	\$4,875.00	\$4,750.00	\$4,000.00	\$3,150.00	\$4,000.00
	113-000-000-589 Total	\$4,875.00	\$4,750.00	\$4,000.00	\$3,150.00	\$4,000.00
113-000-000-594-75-62-00	Building Constr. & Improvement	\$0.00	\$0.00	\$0.00	\$17.24	\$0.00
	113-000-000-594 Total	\$0.00	\$0.00	\$0.00	\$17.24	\$0.00
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$0.00	\$5,500.00	\$9,700.00	\$6,483.30	\$9,750.00
	113-000-000-597 Total	\$0.00	\$5,500.00	\$9,700.00	\$6,483.30	\$9,750.00
	Fund Total	\$17,594.47	\$26,233.32	\$29,700.00	\$28,843.23	\$30,250.00
FUND 115 - DESIGNATED RESERVE REVENUES						
115-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$170,924.43	\$186,144.22	\$234,000.00	\$236,267.49	\$250,000.00
	115-000-000-308 Total	\$170,924.43	\$186,144.22	\$234,000.00	\$236,267.49	\$250,000.00
115-000-000-361-11-00-00	Interest ON Investments	\$1,021.20	\$2,304.21	\$1,000.00	\$3,343.85	\$2,000.00
	115-000-000-361 Total	\$1,021.20	\$2,304.21	\$1,000.00	\$3,343.85	\$2,000.00
115-000-000-369-91-00-00	Miscellaneous Revenues	\$0.00	\$876.72	\$0.00	\$0.00	\$0.00
	115-000-000-369 Total	\$0.00	\$876.72	\$0.00	\$0.00	\$0.00
115-000-000-397-00-00-41	Op.transfers In-Audit Costs	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
115-000-000-397-00-00-46	Op. Transfers IN - Insuranc	\$175,500.00	\$235,400.00	\$215,200.00	\$227,883.10	\$238,000.00
	115-000-000-397 Total	\$182,500.00	\$242,400.00	\$222,200.00	\$234,883.10	\$245,000.00
	Fund Total	\$354,445.63	\$431,725.15	\$457,200.00	\$474,494.44	\$497,000.00
FUND 115 - DESIGNATED RESERVE EXPENDITURES						
115-000-000-514-23-41-00	Audit Costs	\$0.00	\$0.00	\$25,000.00	\$20,139.53	\$5,000.00
	115-000-000-514 Total	\$0.00	\$0.00	\$25,000.00	\$20,139.53	\$5,000.00
115-000-000-518-90-49-00	Insurance Costs	\$168,301.41	\$195,457.66	\$210,000.00	\$208,838.69	\$226,000.00
	115-000-000-518 Total	\$168,301.41	\$195,457.66	\$210,000.00	\$208,838.69	\$226,000.00
	Fund Total	\$168,301.41	\$195,457.66	\$235,000.00	\$228,978.22	\$231,000.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 116 REAL ESTATE EXCISE TAXES - CAPITAL IMPROVEMENT REVENUES						
116-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$499,586.49	\$43,435.66	\$75,000.00	\$74,885.50	\$100,000.00
	116-000-000-308 Total	\$499,586.49	\$43,435.66	\$75,000.00	\$74,885.50	\$100,000.00
116-000-000-318-34-00-00	Local City Excise (r.e.) Taxes	\$98,201.43	\$79,658.60	\$55,000.00	\$81,843.52	\$65,000.00
	116-000-000-318 Total	\$98,201.43	\$79,658.60	\$55,000.00	\$81,843.52	\$65,000.00
116-000-000-361-11-00-00	Interest ON Investments	\$2,395.12	\$881.43	\$1,000.00	\$1,727.96	\$1,300.00
116-000-000-361-40-00-00	Excise Tax Interest	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
	116-000-000-361 Total	\$2,395.12	\$881.43	\$1,100.00	\$1,727.96	\$1,400.00
116-000-000-395-20-00-10	Compensation for Losses - Capital Assets	\$39,076.48	\$0.00	\$0.00	\$0.00	\$0.00
	116-000-000-395 Total	\$39,076.48	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$639,259.52	\$123,975.69	\$131,100.00	\$158,456.98	\$166,400.00
FUND 116 REAL ESTATE EXCISE TAXES - CAPITAL IMPROVEMENT EXPENDITURES						
116-000-000-594-11-60-00	Capital Improvement Projects-Police	\$169,349.49	\$0.00	\$0.00	\$0.00	\$0.00
116-000-000-594-11-60-02	Capital Improvement Projects - Library	\$378,474.37	\$2,590.19	\$8,000.00	\$8,169.11	\$0.00
116-000-000-594-11-60-03	Capital Improvement Project - City Hall	\$0.00	\$0.00	\$75,000.00	\$5,523.05	\$100,000.00
	116-000-000-594 Total	\$547,823.86	\$2,590.19	\$83,000.00	\$13,692.16	\$100,000.00
116-000-000-597-00-00-00	Transfer for Capital Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
116-000-000-597-00-02-76	Transfer to 210 - Building Loan Payment	\$48,000.00	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00
	116-000-000-597 Total	\$48,000.00	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00
	Fund Total	\$595,823.86	\$49,090.19	\$129,500.00	\$60,192.16	\$146,500.00
FUND 117 POLICE VEHICLE RESERVE REVENUES						
117-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$6.12	\$0.00	\$3,200.00	\$3,173.52	\$0.00
	117-000-000-308 Total	\$6.12	\$0.00	\$3,200.00	\$3,173.52	\$0.00
117-000-000-361-11-00-00	Interest ON Investments	\$0.01	\$23.52	\$50.00	\$68.31	\$0.00
	117-000-000-361 Total	\$0.01	\$23.52	\$50.00	\$68.31	\$0.00
117-000-000-395-10-00-00	Sale of Assets	\$0.00	\$3,150.00	\$0.00	\$0.00	\$0.00
	117-000-000-395 Total	\$0.00	\$3,150.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$6.13	\$3,173.52	\$3,250.00	\$3,241.83	\$0.00
FUND 117 POLICE VEHICLE EXPENDITURES						
117-000-000-594-21-64-00	Capital Outlay - Vehicles	\$6.13	\$0.00	\$3,250.00	\$3,241.83	\$0.00
	117-000-000-594 Total	\$6.13	\$0.00	\$3,250.00	\$3,241.83	\$0.00
	Fund Total	\$6.13	\$0.00	\$3,250.00	\$3,241.83	\$0.00
FUND 135 GENERAL FUND RESERVES REVENUE						
135-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$374,871.36	\$393,366.32	\$472,000.00	\$502,664.81	\$695,000.00
	135-000-000-308 Total	\$374,871.36	\$393,366.32	\$472,000.00	\$502,664.81	\$695,000.00
135-000-000-361-11-00-00	Interest ON Investments	\$2,382.11	\$6,283.49	\$4,500.00	\$10,317.47	\$9,000.00
135-000-000-361-40-00-01	Interfund Loan Interest	\$122.86	\$0.00	\$0.00	\$0.00	\$100.00
	135-000-000-361 Total	\$2,504.97	\$6,283.49	\$4,500.00	\$10,317.47	\$9,100.00
135-000-000-381-20-00-00	Inter Fund Loan Repayment	\$15,989.99	\$0.00	\$0.00	\$0.00	\$0.00
	135-000-000-381 Total	\$15,989.99	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-397-00-02-00	General Fund Reserve Transfer	\$0.00	\$0.00	\$200,000.00	\$180,000.00	\$0.00
135-000-000-397-00-06-00	Transfer From General Fund	\$150,000.00	\$130,000.00	\$0.00	\$0.00	\$0.00
	135-000-000-397 Total	\$150,000.00	\$130,000.00	\$200,000.00	\$180,000.00	\$0.00
	Fund Total	\$543,366.32	\$529,649.81	\$676,500.00	\$692,982.28	\$704,100.00
FUND 135 GENERAL FUND RESERVES EXPENDITURES						
135-000-000-594-11-64-00	Other General Capital Outlay	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-594-14-64-00	Capital Outlay - Equipment	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00
	135-000-000-594 Total	\$150,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00
135-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$26,985.00	\$0.00	\$0.00	\$0.00
	135-000-000-597 Total	\$0.00	\$26,985.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$150,000.00	\$26,985.00	\$25,000.00	\$25,000.00	\$0.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 210 - USDA LOAN - CITY HALL REVENUES						
210-000-000-308-10-00-00	Reserved Begin. Net Cash & Investments	\$1,713.54	\$3,414.94	\$4,480.00	\$4,494.05	\$4,750.00
	210-000-000-308 Total	\$1,713.54	\$3,414.94	\$4,480.00	\$4,494.05	\$4,750.00
210-000-000-361-11-00-00	Interest ON Investments	\$29.40	\$71.11	\$50.00	\$105.33	\$100.00
	210-000-000-361 Total	\$29.40	\$71.11	\$50.00	\$105.33	\$100.00
210-000-000-391-10-76-00	Proceeds of USDA-RD Loan	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
	210-000-000-391 Total	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
210-000-000-397-10-00-00	Operating Transfers IN - 116	\$48,000.00	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00
	210-000-000-397 Total	\$48,000.00	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00
	Fund Total	\$49,742.94	\$99,986.05	\$51,030.00	\$51,099.38	\$51,350.00
FUND 210 - USDA LOAN - CITY HALL EXPENDITURES						
210-000-000-591-18-70-76	USDA-RD Loan Principal Payment	\$35,764.06	\$83,192.48	\$35,000.00	\$35,145.14	\$35,500.00
	210-000-000-591 Total	\$35,764.06	\$83,192.48	\$35,000.00	\$35,145.14	\$35,500.00
210-000-000-592-18-80-76	USDA-RD Loan Interest Payment	\$10,563.94	\$12,299.52	\$11,500.00	\$11,182.86	\$10,800.00
	210-000-000-592 Total	\$10,563.94	\$12,299.52	\$11,500.00	\$11,182.86	\$10,800.00
	Fund Total	\$46,328.00	\$95,492.00	\$46,500.00	\$46,328.00	\$46,300.00
FUND 215 - GO BOND DEBT SERVICE REVENUES						
215-000-000-308-10-00-00	Reserved Cash & Investments - Beginning	\$0.00	\$0.00	\$5,000.00	\$7,220.55	\$120,000.00
	215-000-000-308 Total	\$0.00	\$0.00	\$5,000.00	\$7,220.55	\$120,000.00
215-000-000-316-40-00-01	Water Utility Tax - GFCF	\$0.00	\$0.00	\$81,675.00	\$74,072.06	\$82,500.00
215-000-000-316-40-00-02	Sewer Utility Tax GFCF	\$0.00	\$0.00	\$81,000.00	\$80,377.97	\$80,000.00
215-000-000-316-40-00-03	Solid Waste Utility Tax GFCF	\$0.00	\$0.00	\$20,305.00	\$20,697.61	\$22,500.00
	215-000-000-316 Total	\$0.00	\$0.00	\$182,980.00	\$175,147.64	\$185,000.00
215-000-000-361-10-00-00	Interest on Investments	\$0.00	\$0.00	\$400.00	\$922.42	\$400.00
	215-000-000-361 Total	\$0.00	\$0.00	\$400.00	\$922.42	\$400.00
215-000-000-397-10-00-01	Transfer IN - General Fund	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00
215-000-000-397-10-00-04	Transfer IN - Criminal Justice Sales Taxes	\$0.00	\$7,220.55	\$55,000.00	\$55,985.96	\$55,000.00
	215-000-000-397 Total	\$0.00	\$7,220.55	\$80,000.00	\$80,985.96	\$55,000.00
	Fund Total	\$0.00	\$7,220.55	\$268,380.00	\$264,276.57	\$360,400.00
FUND 215 - GO BOND DEBT SERVICE EXPENDITURES						
215-000-000-592-18-00-01	Interest - Debt Service Costs - General Services	\$0.00	\$0.00	\$146,530.00	\$146,527.43	\$110,125.00
	215-000-000-592 Total	\$0.00	\$0.00	\$146,530.00	\$146,527.43	\$110,125.00
	Fund Total	\$0.00	\$0.00	\$146,530.00	\$146,527.43	\$110,125.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 310 - TRANSPORTATION BENEFIT DISTRICT REVENUES						
310-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$46,568.64	\$44,477.43	\$46,000.00	\$39,034.73	\$100,000.00
	310-000-000-308 Total	\$46,568.64	\$44,477.43	\$46,000.00	\$39,034.73	\$100,000.00
310-000-000-317-60-00-00	TBD Vehicle License Fees	\$48,054.38	\$58,152.39	\$100,000.00	\$102,927.00	\$100,000.00
	310-000-000-317 Total	\$48,054.38	\$58,152.39	\$100,000.00	\$102,927.00	\$100,000.00
310-000-000-361-11-00-00	Interest on Investments	\$29.41	\$81.56	\$100.00	\$100.82	\$100.00
	310-000-000-361 Total	\$29.41	\$81.56	\$100.00	\$100.82	\$100.00
	Fund Total	\$94,652.43	\$102,711.38	\$146,100.00	\$142,062.55	\$200,100.00
FUND 310 - TRANSPORTATION BENEFIT DISTRICT EXPENDITURES						
310-000-000-544-70-30-00	Miscellaneous Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	310-000-000-544 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310-000-000-595-30-60-00	Roadway Construction	\$50,175.00	\$63,676.65	\$85,000.00	\$47,783.95	\$75,000.00
	310-000-000-595 Total	\$50,175.00	\$63,676.65	\$85,000.00	\$47,783.95	\$75,000.00
	Fund Total	\$50,175.00	\$63,676.65	\$85,000.00	\$47,783.95	\$75,000.00
FUND 315 - GENERAL FUND CAPITAL FACILITIES FUND REVENUES						
315-000-000-308-00-00-00	Reserved Beginning Cash & Investments	\$0.00	\$0.00	\$1,200,000.00	\$1,194,746.05	\$150,000.00
	315-000-000-308 Total	\$0.00	\$0.00	\$1,200,000.00	\$1,194,746.05	\$150,000.00
315-000-000-316-40-00-00	GFCF Utility Taxes	\$0.00	\$104,081.74	\$0.00	\$0.00	\$0.00
	315-000-000-316 Total	\$0.00	\$104,081.74	\$0.00	\$0.00	\$0.00
315-000-000-361-11-00-00	Interest on Investments	\$0.00	\$18,644.30	\$3,500.00	\$7,890.06	\$1,000.00
	315-000-000-361 Total	\$0.00	\$18,644.30	\$3,500.00	\$7,890.06	\$1,000.00
315-000-000-367-00-10-00	Private Contributions - Donations	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00
	315-000-000-367 Total	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00
315-000-000-391-30-00-10	GO Special Assesment Bond/Loan Proceeds	\$0.00	\$2,950,000.00	\$0.00	\$0.00	\$0.00
	315-000-000-391 Total	\$0.00	\$2,950,000.00	\$0.00	\$0.00	\$0.00
315-000-000-392-00-00-10	GO Special Assessment 2019 Premiums	\$0.00	\$117,341.40	\$0.00	\$0.00	\$0.00
	315-000-000-392 Total	\$0.00	\$117,341.40	\$0.00	\$0.00	\$0.00
315-000-000-397-00-00-10	Transfer In - General Fund	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00
315-000-000-397-00-21-00	Transfer In - Public Safety Sales Tax 104	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
	315-000-000-397 Total	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$3,265,067.44	\$1,203,500.00	\$1,210,136.11	\$151,000.00
FUND 315 - GENERAL FUND CAPITAL FACILITIES FUND EXPENDITURES						
315-000-000-592-21-00-01	Interest & Debt Service Costs Police Facility	\$0.00	\$63,953.80	\$0.00	\$0.00	\$0.00
	315-000-000-592 Total	\$0.00	\$63,953.80	\$0.00	\$0.00	\$0.00
315-000-000-594-21-60-00	Capital Outlay - Police Facilities	\$0.00	\$2,006,367.59	\$1,203,500.00	\$1,060,292.03	\$151,000.00
	315-000-000-594 Total	\$0.00	\$2,006,367.59	\$1,203,500.00	\$1,060,292.03	\$151,000.00
	Fund Total	\$0.00	\$2,070,321.39	\$1,203,500.00	\$1,060,292.03	\$151,000.00
FUND 320 - CITY HALL - LIBRARY CAPITAL IMPROVEMENT REVENUES						
320-000-000-308-10-00-00	Reserved Beginning Cash & Investment Balance	\$18,444.40	\$18,603.04	\$2,200.00	\$2,130.74	\$0.00
	320-000-000-308 Total	\$18,444.40	\$18,603.04	\$2,200.00	\$2,130.74	\$0.00
320-000-000-361-11-00-00	Interest on Investments	\$158.64	\$174.69	\$0.00	\$0.00	\$0.00
	320-000-000-361 Total	\$158.64	\$174.69	\$0.00	\$0.00	\$0.00
320-000-000-391-10-76-00	Proceeds of USDA-RD Loan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	320-000-000-391 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$18,603.04	\$18,777.73	\$2,200.00	\$2,130.74	\$0.00
FUND 320 - CITY HALL - LIBRARY CAPITAL IMPROVEMENT EXPENDITURES						
320-000-000-594-18-60-01	Remodel Costs City Hall	\$0.00	\$16,646.99	\$2,200.00	\$2,130.74	\$0.00
	320-000-000-594 Total	\$0.00	\$16,646.99	\$2,200.00	\$2,130.74	\$0.00
	Fund Total	\$0.00	\$16,646.99	\$2,200.00	\$2,130.74	\$0.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 401 WATER/SEWER OPERATIONS REVENUES						
401-000-000-308-80-00-00	Unreserved Beginning Cash & Investment	\$191,984.08	\$230,741.73	\$250,000.00	\$238,925.05	\$220,000.00
	401-000-000-308 Total	\$191,984.08	\$230,741.73	\$250,000.00	\$238,925.05	\$220,000.00
401-000-000-343-40-00-00	Water Dept. Collections	\$1,469,567.26	\$1,632,037.94	\$1,650,000.00	\$1,495,546.47	\$1,650,000.00
401-000-000-343-40-01-00	Water Utility Taxes	\$84,445.30	\$144,763.88	\$181,500.00	\$159,352.59	\$181,500.00
401-000-000-343-40-34-01	Water - Labor	\$7,451.84	\$6,131.90	\$11,000.00	\$10,495.61	\$10,000.00
401-000-000-343-40-34-02	Water - Parts	\$29,473.06	\$28,920.90	\$35,000.00	\$33,243.48	\$20,000.00
401-000-000-343-40-35-01	Sewer Labor	\$0.00	\$480.00	\$500.00	\$0.00	\$500.00
401-000-000-343-40-35-02	Sewer Parts	\$0.00	\$302.18	\$1,000.00	\$815.40	\$1,000.00
401-000-000-343-50-00-00	Sewer Dept. Collections	\$1,184,340.12	\$1,442,897.58	\$1,640,000.00	\$1,623,552.87	\$1,600,000.00
401-000-000-343-50-01-00	Sewer Utility Taxes	\$70,511.77	\$129,077.19	\$180,500.00	\$177,307.53	\$176,000.00
	401-000-000-343 Total	\$2,845,789.35	\$3,384,611.57	\$3,699,500.00	\$3,500,313.95	\$3,639,000.00
401-000-000-345-83-00-00	Engineering Serv-Reimbursement	\$0.00	\$0.00	\$1,000.00	\$661.16	\$1,000.00
	401-000-000-345 Total	\$0.00	\$0.00	\$1,000.00	\$661.16	\$1,000.00
401-000-000-361-11-00-01	Investment Interest - Water	\$1,489.37	\$3,966.46	\$3,500.00	\$3,473.99	\$3,000.00
401-000-000-361-11-00-02	Investment Interest - Sewer	\$354.12	\$1,752.16	\$2,000.00	\$1,901.57	\$2,000.00
	401-000-000-361 Total	\$1,843.49	\$5,718.62	\$5,500.00	\$5,375.56	\$5,000.00
401-000-000-362-50-00-00	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
401-000-000-367-34-00-01	Water Hookup Fees	\$318,000.00	\$312,900.00	\$281,000.00	\$281,000.00	\$200,000.00
401-000-000-367-35-00-01	Sewer Hookup Fees	\$512,000.00	\$204,800.00	\$200,000.00	\$112,000.00	\$200,000.00
	401-000-000-367 Total	\$830,000.00	\$517,700.00	\$481,000.00	\$393,000.00	\$400,000.00
401-000-000-369-10-30-00	Sale of Surplus - Scrap Metal	\$131.25	\$57.20	\$1,000.00	\$15.00	\$1,000.00
401-000-000-369-91-00-00	Other Misc. Revenue	\$651.44	\$2,658.88	\$1,500.00	\$1,364.07	\$1,000.00
	401-000-000-369 Total	\$782.69	\$2,716.08	\$2,500.00	\$1,379.07	\$2,000.00
401-000-000-389-10-40-00	Hydrant Permit Meter Deposits	\$1,000.00	\$5,100.00	\$6,000.00	\$6,000.00	\$5,000.00
401-000-000-389-30-51-00	Water - Other Sales Tax Collec	\$3,005.93	\$2,847.77	\$3,500.00	\$3,363.51	\$2,350.00
401-000-000-389-30-52-00	Sewer-Other Sales Tax Collect.	\$0.00	\$61.79	\$100.00	\$64.42	\$100.00
	401-000-000-389 Total	\$4,005.93	\$8,009.56	\$9,600.00	\$9,427.93	\$7,450.00
401-000-000-395-20-00-00	Insurance Refund & Recoveries	\$11,599.00	\$2,238.34	\$3,000.00	\$3,001.61	\$0.00
	401-000-000-395 Total	\$11,599.00	\$2,238.34	\$3,000.00	\$3,001.61	\$0.00
	Fund Total	\$3,886,604.54	\$4,152,335.90	\$4,452,700.00	\$4,152,684.33	\$4,275,050.00
FUND 401 WATER/SEWER OPERATIONS EXPENDITURES						
401-000-100-534-10-10-00	Salaries - Admin. General	\$70,978.80	\$75,145.30	\$82,000.00	\$74,896.11	\$75,000.00
401-000-100-534-10-20-00	Benefits	\$29,927.09	\$31,899.09	\$39,000.00	\$30,389.79	\$32,000.00
401-000-100-534-10-31-00	Supplies	\$1,297.89	\$3,071.86	\$2,000.00	\$1,829.60	\$2,000.00
401-000-100-534-10-40-00	General Fund Water Utility Tax	\$84,458.41	\$94,579.89	\$99,825.00	\$90,532.48	\$99,000.00
401-000-100-534-10-40-02	Water Utility Tax - GFCF	\$0.00	\$50,184.00	\$81,675.00	\$74,072.06	\$82,500.00
401-000-100-534-10-43-00	Travel - Administrative	\$753.81	\$140.06	\$1,500.00	\$0.00	\$1,000.00
401-000-100-534-10-48-00	Equipment Maintenance - Office	\$4,690.62	\$5,015.57	\$7,000.00	\$5,528.06	\$13,000.00
401-000-100-534-10-49-00	Miscellaneous	\$6,263.47	\$8,201.69	\$5,000.00	\$9,222.02	\$6,000.00
401-000-100-534-30-41-00	Accounting Service Fees	\$84,500.00	\$84,500.00	\$89,000.00	\$89,000.04	\$95,000.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
401-000-100-534-50-10-00	Salaries - Water/Maintenance	\$152,477.47	\$172,552.46	\$182,000.00	\$193,506.99	\$230,000.00
401-000-100-534-50-10-01	Overtime Earnings	\$17,983.14	\$33,422.33	\$25,000.00	\$39,557.17	\$35,000.00
401-000-100-534-50-21-00	Regular Benefits	\$81,452.71	\$94,275.35	\$98,000.00	\$108,187.92	\$135,000.00
401-000-100-534-50-22-00	Uniforms	\$2,942.13	\$2,139.86	\$1,600.00	\$3,583.68	\$2,500.00
401-000-100-534-50-31-00	Operating Supplies	\$14,854.54	\$5,190.08	\$10,000.00	\$5,049.92	\$10,000.00
401-000-100-534-50-32-00	Fuel Consumed	\$8,337.71	\$7,909.36	\$7,500.00	\$8,675.22	\$7,500.00
401-000-100-534-50-34-00	Inventory - Meters/Pipe/Fittings	\$50,435.04	\$69,216.80	\$95,000.00	\$88,630.12	\$65,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equipment	\$8,910.00	\$3,730.22	\$5,000.00	\$5,616.28	\$5,000.00
401-000-100-534-50-45-00	Equipment Rental	\$448.36	\$578.36	\$500.00	\$70.14	\$500.00
401-000-100-534-50-48-00	Repairs & Maintenance - Contracted	\$12,863.74	\$10,529.89	\$12,000.00	\$8,031.77	\$10,000.00
401-000-100-534-50-48-01	Equipment Maintenance	\$19,414.23	\$3,645.59	\$30,000.00	\$20,072.45	\$45,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	\$8,980.32	\$10,313.05	\$10,000.00	\$7,941.37	\$5,000.00
401-000-100-534-80-10-00	Salaries - Water/Operations	\$35,520.33	\$45,366.93	\$56,000.00	\$45,134.21	\$68,000.00
401-000-100-534-80-10-01	Overtime Earnings	\$21,777.84	\$20,565.80	\$20,000.00	\$18,992.29	\$20,000.00
401-000-100-534-80-20-00	Benefits	\$31,664.03	\$33,528.86	\$35,000.00	\$31,142.82	\$36,000.00
401-000-100-534-80-31-00	Operating Supplies - Chemicals	\$77,224.04	\$55,915.58	\$80,000.00	\$79,124.73	\$70,000.00
401-000-100-534-80-40-00	Other Professional Services	\$11,736.76	\$16,671.05	\$15,000.00	\$10,602.73	\$15,000.00
401-000-100-534-80-40-01	Intergovernmental Professional Services	\$2,625.00	\$6,752.90	\$6,000.00	\$6,531.90	\$6,500.00
401-000-100-534-80-47-00	Electricity	\$99,887.49	\$105,716.41	\$110,000.00	\$110,435.44	\$112,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$581.58	\$4,008.29	\$20,000.00	\$14,569.47	\$20,000.00
401-000-100-534-90-11-00	ON Call Pay	\$7,441.12	\$7,048.86	\$8,400.00	\$7,681.50	\$7,500.00
401-000-100-534-90-20-00	Benefits	\$3,560.73	\$3,390.31	\$4,000.00	\$3,507.54	\$3,500.00
401-000-100-534-90-31-00	Office Computer Supplies	\$696.48	\$377.64	\$2,000.00	\$0.00	\$2,000.00
401-000-100-534-90-31-01	Office & Operating Supplies	\$4,089.81	\$2,086.25	\$2,000.00	\$1,264.14	\$2,000.00
401-000-100-534-90-40-00	Department of Revenue	\$74,353.91	\$89,489.53	\$93,000.00	\$82,727.96	\$90,000.00
401-000-100-534-90-41-00	Engineering	\$2,414.63	\$0.00	\$1,000.00	\$0.00	\$500.00
401-000-100-534-90-42-00	Communications	\$14,457.48	\$13,483.66	\$13,000.00	\$17,588.29	\$15,000.00
401-000-100-534-90-43-00	Travel	\$1,176.82	\$31.89	\$500.00	\$124.56	\$500.00
401-000-100-534-90-47-01	Utilities	\$6,800.43	\$6,922.03	\$7,500.00	\$8,587.14	\$7,500.00
401-000-100-534-90-48-01	Shop Maintenance	\$0.00	\$857.94	\$100.00	\$2,061.33	\$1,000.00
401-000-100-534-90-49-00	Miscellaneous & Training	\$3,639.42	\$4,631.02	\$12,000.00	\$8,877.48	\$7,000.00
	401-000-100-534 Total	\$1,061,617.38	\$1,183,085.76	\$1,369,100.00	\$1,313,346.72	\$1,440,000.00
401-000-100-589-10-00-40	Hydrant Permit Meter Deposits	\$1,000.00	\$1,800.00	\$6,000.00	\$4,908.53	\$5,000.00
	401-000-100-589 Total	\$1,000.00	\$1,800.00	\$6,000.00	\$4,908.53	\$5,000.00
401-000-100-594-34-63-00	Improvement Projects	\$0.00	\$37,528.50	\$90,000.00	\$45,668.37	\$90,000.00
401-000-100-594-34-64-00	Capital Outlay - Equipment	\$18,496.20	\$8,314.42	\$10,000.00	\$0.00	\$10,000.00
	401-000-100-594 Total	\$18,496.20	\$45,842.92	\$100,000.00	\$45,668.37	\$100,000.00
401-000-100-597-00-00-00	Transfer Out	\$0.00	\$170,000.00	\$0.00	\$0.00	\$0.00
401-000-100-597-34-00-01	Trsf. TO 410 Equip Rsvs PW	\$62,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
401-000-100-597-34-00-02	Trsf. to 408-Connection Fees	\$318,000.00	\$312,900.00	\$281,000.00	\$281,000.00	\$200,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	\$270,000.00	\$280,000.00	\$400,000.00	\$399,999.99	\$400,000.00
401-000-100-597-34-00-20	Transfer - Benefit Reserve 107	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
401-000-100-597-34-00-34	Water Meter Replacement Reserve-410	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
401-000-100-597-34-00-41	Transfer TO Audit #115	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
401-000-100-597-34-00-46	Transfer Out TO 115-Insurance	\$50,700.00	\$70,300.00	\$70,300.00	\$70,299.96	\$70,000.00
	401-000-100-597 Total	\$736,700.00	\$881,200.00	\$799,300.00	\$799,299.95	\$718,000.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
401-000-200-535-10-10-00	Salaries - Sewer/Admin. General	\$55,084.27	\$58,616.89	\$65,500.00	\$61,185.86	\$60,000.00
401-000-200-535-10-20-00	Benefits	\$22,582.97	\$24,226.56	\$31,000.00	\$24,496.09	\$25,000.00
401-000-200-535-10-31-00	Office & Operating Supplies	\$1,498.70	\$1,457.06	\$1,200.00	\$1,562.39	\$2,000.00
401-000-200-535-10-40-00	General Fund Sewer Utility Tax	\$70,539.84	\$85,977.32	\$99,500.00	\$98,239.73	\$96,000.00
401-000-200-535-10-40-02	Sewer Utility Tax - GFCF	\$0.00	\$43,099.86	\$81,000.00	\$80,377.97	\$80,000.00
401-000-200-535-10-43-00	Travel-Administrative	\$0.00	\$0.00	\$1,500.00	\$0.00	\$500.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	\$4,705.22	\$3,327.81	\$6,000.00	\$4,548.40	\$11,000.00
401-000-200-535-10-49-00	Miscellaneous	\$4,613.15	\$5,810.45	\$4,000.00	\$6,118.79	\$5,000.00
401-000-200-535-30-41-00	Accounting Service Fees	\$71,500.00	\$71,500.00	\$74,000.00	\$74,000.04	\$80,000.00
401-000-200-535-50-10-00	Salaries - Sewer/Maintenance	\$104,490.65	\$111,832.21	\$128,000.00	\$122,684.25	\$130,000.00
401-000-200-535-50-10-01	Overtime Earnings	\$32,867.41	\$37,368.64	\$35,000.00	\$42,375.40	\$40,000.00
401-000-200-535-50-20-00	Benefits	\$60,114.47	\$67,180.37	\$80,000.00	\$68,793.49	\$85,000.00
401-000-200-535-50-31-00	Operating Supplies	\$13,078.11	\$9,542.28	\$10,000.00	\$15,074.56	\$14,000.00
401-000-200-535-50-32-00	Fuel Consumed	\$6,792.19	\$7,792.47	\$6,000.00	\$8,594.48	\$6,500.00
401-000-200-535-50-34-00	Inventory Purchase - Pipe/Fittings	\$35.16	\$2,205.83	\$2,500.00	\$919.29	\$2,000.00
401-000-200-535-50-35-00	Small Tools	\$1,505.22	\$1,399.36	\$750.00	\$5,051.14	\$1,500.00
401-000-200-535-50-45-00	Equipment Rental	\$0.00	\$1,077.53	\$500.00	\$0.00	\$500.00
401-000-200-535-50-48-00	Repairs & Maintenance - Contracted	\$14,561.41	\$28,399.29	\$15,000.00	\$17,275.86	\$15,000.00
401-000-200-535-50-48-01	Equipment Maintenance	\$7,239.95	\$9,811.06	\$50,000.00	\$17,942.74	\$20,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	\$506.51	\$83.47	\$1,000.00	\$0.00	\$1,000.00
401-000-200-535-80-10-00	Salaries - Sewer/Operations	\$59,691.51	\$64,838.50	\$74,000.00	\$63,581.10	\$70,000.00
401-000-200-535-80-10-01	Overtime Earnings	\$26,230.43	\$19,827.46	\$25,000.00	\$14,052.55	\$20,000.00
401-000-200-535-80-20-00	Benefits	\$36,941.28	\$36,790.59	\$47,000.00	\$33,061.56	\$40,000.00
401-000-200-535-80-26-00	Uniforms	\$857.79	\$673.82	\$700.00	\$576.15	\$700.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	\$28,558.20	\$23,872.68	\$48,000.00	\$48,210.68	\$30,000.00
401-000-200-535-80-40-00	Other Professional Services	\$1,168.62	\$402.11	\$500.00	\$1,573.17	\$600.00
401-000-200-535-80-40-01	Intergovernmental Fees/Services	\$7,493.33	\$5,280.99	\$5,000.00	\$3,410.37	\$5,000.00
401-000-200-535-80-41-00	Professional Services	\$2,876.67	\$8,202.50	\$8,000.00	\$9,056.43	\$6,000.00
401-000-200-535-80-47-00	Utilities	\$74,169.91	\$142,853.46	\$140,700.00	\$147,147.28	\$105,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	\$2,301.19	\$10,997.16	\$20,000.00	\$25,261.64	\$15,000.00
401-000-200-535-80-48-01	Contracted Repairs	\$1,519.03	\$0.00	\$2,000.00	\$20.74	\$2,000.00
401-000-200-535-80-49-00	Contract Services - Disposal	\$28,989.00	\$40,367.58	\$65,000.00	\$65,332.42	\$60,000.00
401-000-200-535-90-11-00	ON Call Pay	\$7,125.98	\$7,283.54	\$8,400.00	\$7,694.73	\$7,500.00
401-000-200-535-90-20-00	Benefits	\$2,982.53	\$3,373.12	\$4,000.00	\$3,403.70	\$3,500.00
401-000-200-535-90-31-00	Office Computer Supplies	\$333.94	\$0.00	\$2,000.00	\$1,290.42	\$3,000.00
401-000-200-535-90-40-00	Department of Revenue	\$25,823.57	\$25,373.26	\$28,000.00	\$25,765.60	\$28,000.00
401-000-200-535-90-41-00	Engineering	\$0.00	\$165.03	\$500.00	\$0.00	\$500.00
401-000-200-535-90-42-00	Communications	\$9,347.95	\$9,087.68	\$7,000.00	\$12,810.97	\$10,000.00
401-000-200-535-90-43-00	Travel & Training	\$710.00	\$574.90	\$2,000.00	\$262.00	\$1,000.00
401-000-200-535-90-48-00	Facilities Maintenance	\$1,998.16	\$136.69	\$500.00	\$3,367.39	\$1,000.00
401-000-200-535-90-49-00	Miscellaneous	\$1,207.84	\$10,630.57	\$1,000.00	\$617.32	\$1,000.00
	401-000-200-535 Total	\$792,042.16	\$981,440.10	\$1,181,750.00	\$1,115,736.70	\$1,084,800.00
401-000-200-594-35-63-00	Improvement Projects	\$0.00	\$0.00	\$25,000.00	\$4,715.77	\$25,000.00
401-000-200-594-35-64-00	Capital Outlay - Equipment	\$20,471.55	\$7,742.07	\$0.00	\$0.00	\$0.00
	401-000-200-594 Total	\$20,471.55	\$7,742.07	\$25,000.00	\$4,715.77	\$25,000.00
401-000-200-597-00-00-00	Transfer Out	\$0.00	\$130,000.00	\$0.00	\$0.00	\$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	\$400,000.00	\$410,000.00	\$500,000.00	\$499,999.95	\$500,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	\$512,000.00	\$204,800.00	\$200,000.00	\$112,000.00	\$200,000.00
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsve PW	\$62,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
401-000-200-597-35-00-20	Transfer - Benefit Reserve 107	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
401-000-200-597-35-00-41	Transfer TO Audit # 115	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
401-000-200-597-35-00-46	Transfer Out TO 115-Insurance	\$46,500.00	\$50,500.00	\$50,500.00	\$50,499.96	\$46,000.00
	401-000-200-597 Total	\$1,025,500.00	\$812,300.00	\$767,500.00	\$679,499.91	\$763,000.00
	Fund Total	\$3,655,827.29	\$3,913,410.85	\$4,248,650.00	\$3,963,175.95	\$4,135,800.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 402 SOLID WASTE-GARBAGE REVENUES						
402-000-000-308-80-00-00	Unreseved Beginning Cash & Investments	\$13,035.14	\$22,361.79	\$25,000.00	\$27,181.50	\$30,000.00
	402-000-000-308 Total	\$13,035.14	\$22,361.79	\$25,000.00	\$27,181.50	\$30,000.00
402-000-000-331-12-03-00	FEMA - Disaster Assistance	\$0.00	\$0.00	\$0.00	\$1,109.88	\$0.00
	402-000-000-331 Total	\$0.00	\$0.00	\$0.00	\$1,109.88	\$0.00
402-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$0.00	\$0.00	\$0.00	\$138.73	\$0.00
	402-000-000-334 Total	\$0.00	\$0.00	\$0.00	\$138.73	\$0.00
402-000-000-343-70-00-00	Garbage/solid Waste Charges	\$351,617.93	\$369,125.05	\$429,000.00	\$418,070.71	\$450,000.00
402-000-000-343-70-01-00	Solid Waste/Garbage Utility Tax	\$21,001.00	\$32,778.36	\$48,400.00	\$45,454.09	\$49,500.00
	402-000-000-343 Total	\$372,618.93	\$401,903.41	\$477,400.00	\$463,524.80	\$499,500.00
402-000-000-361-11-00-00	Interest ON Investments	\$98.45	\$304.61	\$250.00	\$578.63	\$500.00
	402-000-000-361 Total	\$98.45	\$304.61	\$250.00	\$578.63	\$500.00
402-000-000-369-91-00-00	Miscellaneous Revenue	\$926.92	\$0.00	\$0.00	\$0.00	\$0.00
	402-000-000-369 Total	\$926.92	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-386-91-00-00	Garbage/solid Waste Tax	\$12,465.79	\$13,128.64	\$20,500.00	\$14,710.02	\$16,000.00
	402-000-000-386 Total	\$12,465.79	\$13,128.64	\$20,500.00	\$14,710.02	\$16,000.00
	Fund Total	\$399,145.23	\$437,698.45	\$523,150.00	\$507,243.56	\$546,000.00
FUND 402 SOLID WASTE-GARBAGE EXPENDITURES						
402-000-000-537-00-31-00	Office Supplies	\$144.02	\$268.63	\$100.00	\$136.70	\$200.00
402-000-000-537-00-40-00	General Fund Utility Tax - Streets	\$21,003.70	\$21,982.20	\$27,095.00	\$25,297.06	\$27,000.00
402-000-000-537-00-40-02	Garbage Utility Tax - GFCF	\$0.00	\$10,797.88	\$21,305.00	\$20,697.61	\$22,500.00
402-000-000-537-00-41-00	Accounting Service Fees	\$19,250.00	\$23,000.00	\$25,000.00	\$24,000.00	\$30,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	\$298,929.52	\$313,847.43	\$370,500.00	\$355,311.81	\$380,000.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	\$4,071.05	\$5,320.29	\$5,000.00	\$5,613.00	\$5,500.00
402-000-000-537-00-42-00	Postage	\$5,646.27	\$5,694.58	\$5,000.00	\$6,341.45	\$5,500.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	\$1,087.06	\$549.44	\$1,500.00	\$1,155.35	\$1,500.00
	402-000-000-537 Total	\$350,131.62	\$381,460.45	\$455,500.00	\$438,552.98	\$472,200.00
402-000-000-586-00-00-00	Garbage Excise Tax	\$15,651.82	\$18,056.50	\$20,500.00	\$20,247.29	\$15,200.00
	402-000-000-586 Total	\$15,651.82	\$18,056.50	\$20,500.00	\$20,247.29	\$15,200.00
402-000-000-597-00-01-00	Transfer TO Audit Resv-115	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
402-000-000-597-00-02-00	Transfer TO Streets	\$10,000.00	\$10,000.00	\$15,000.00	\$15,000.00	\$20,000.00
	402-000-000-597 Total	\$11,000.00	\$11,000.00	\$16,000.00	\$16,000.00	\$21,000.00
	Fund Total	\$376,783.44	\$410,516.95	\$492,000.00	\$474,800.27	\$508,400.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 403 STORMWATER UTILITY REVENUES						
403-000-000-308-01-00-00	Reserved Beginning Cash & Investments	\$0.00	\$0.00	\$0.00	\$50,000.00	\$62,000.00
	403-000-000-308 Total	\$0.00	\$0.00	\$0.00	\$50,000.00	\$62,000.00
403-000-000-343-10-00-00	Storm Drainage - Utility Fees	\$0.00	\$0.00	\$120,000.00	\$100,626.07	\$120,000.00
	403-000-000-343 Total	\$0.00	\$0.00	\$120,000.00	\$100,626.07	\$120,000.00
403-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$0.00	\$1,000.00	\$2,764.58	\$1,500.00
	403-000-000-361 Total	\$0.00	\$0.00	\$1,000.00	\$2,764.58	\$1,500.00
403-000-000-367-43-10-00	Stormwater Connection Fees	\$0.00	\$0.00	\$10,000.00	\$10,500.00	\$5,000.00
	403-000-000-367 Total	\$0.00	\$0.00	\$10,000.00	\$10,500.00	\$5,000.00
403-000-000-368-50-00-00	Special Assessmmts	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
	403-000-000-368 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
403-000-000-381-10-00-01	Interfund Loan Received	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00
	403-000-000-381 Total	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00
403-000-000-397-00-01-00	Operating Transfers In	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
	403-000-000-397 Total	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$50,000.00	\$331,000.00	\$363,890.65	\$189,000.00
FUND 403 STORMWATER UTILITY EXPENDITURES						
403-000-000-531-00-10-00	Storm Drainage - Salaries	\$0.00	\$0.00	\$19,000.00	\$14,819.18	\$15,000.00
403-000-000-531-00-10-01	Overtime Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
403-000-000-531-00-20-00	Storm Drainage - Benefits	\$0.00	\$0.00	\$8,500.00	\$6,649.44	\$8,000.00
403-000-000-531-00-31-00	Supplies	\$0.00	\$0.00	\$1,400.00	\$1,151.34	\$2,000.00
403-000-000-531-00-34-00	Fuel Costs	\$0.00	\$0.00	\$0.00	\$42.94	\$0.00
403-000-000-531-00-40-00	Professional Services - Contracted	\$0.00	\$0.00	\$24,000.00	\$23,434.29	\$25,000.00
	403-000-000-531 Total	\$0.00	\$0.00	\$52,900.00	\$46,097.19	\$60,000.00
403-000-000-582-00-01-00	Interfund Loan Repayment	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$65,100.00
	403-000-000-582 Total	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$65,100.00
403-000-000-592-31-01-00	Interfund Loan Interest Payment	\$0.00	\$0.00	\$285.00	\$468.75	\$5,000.00
	403-000-000-592 Total	\$0.00	\$0.00	\$285.00	\$468.75	\$5,000.00
403-000-000-594-40-60-00	Capital Expenditures - Drainage	\$0.00	\$0.00	\$225,000.00	\$210,375.67	\$57,650.00
	403-000-000-594 Total	\$0.00	\$0.00	\$225,000.00	\$210,375.67	\$57,650.00
	Fund Total	\$0.00	\$0.00	\$328,185.00	\$306,941.61	\$187,750.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 408 WATER SYSTEM IMPROVEMENT RESERVE REVENUES						
408-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$223,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00
408-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$788,939.71	\$430,657.71	\$750,000.00	\$878,608.01	\$530,000.00
	408-000-000-308 Total	\$1,011,939.71	\$650,657.71	\$970,000.00	\$1,098,608.01	\$750,000.00
408-000-000-361-11-00-00	Interest ON Investments	\$7,141.10	\$10,133.42	\$7,000.00	\$22,380.48	\$10,000.00
	408-000-000-361 Total	\$7,141.10	\$10,133.42	\$7,000.00	\$22,380.48	\$10,000.00
408-000-000-391-84-20-02	Pwtf Design Loan - H2O Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-391 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	\$318,000.00	\$312,900.00	\$281,000.00	\$281,000.00	\$200,000.00
408-000-000-397-00-13-00	Transfer From Water Rates	\$270,000.00	\$280,000.00	\$400,000.00	\$399,999.99	\$400,000.00
408-000-000-397-00-99-00	Transfer From Water	\$0.00	\$170,000.00	\$0.00	\$0.00	\$0.00
	408-000-000-397 Total	\$588,000.00	\$762,900.00	\$681,000.00	\$680,999.99	\$600,000.00
	Fund Total	\$1,607,080.81	\$1,423,691.13	\$1,658,000.00	\$1,801,988.48	\$1,360,000.00
FUND 408 WATER SYSTEM IMPROVEMENT RESERVE EXPENDITURES						
408-000-000-591-34-70-04	PWTF Const. Loan Princ. H2Oplant	\$217,525.93	\$217,525.93	\$217,600.00	\$217,525.94	\$217,600.00
	408-000-000-591 Total	\$217,525.93	\$217,525.93	\$217,600.00	\$217,525.94	\$217,600.00
408-000-000-592-34-80-04	PWTF Const. Loan Int. H2Oplant	\$5,438.15	\$4,350.52	\$3,200.00	\$3,262.89	\$2,180.00
	408-000-000-592 Total	\$5,438.15	\$4,350.52	\$3,200.00	\$3,262.89	\$2,180.00
408-000-000-594-34-61-00	Water System Capital Assests	\$0.00	\$0.00	\$0.00	\$4,900.00	\$70,000.00
408-000-000-594-34-65-01	Project - Engineering	\$1,459.02	\$103,206.67	\$350,000.00	\$145,693.65	\$0.00
408-000-000-594-34-65-02	Project Costs - Miscellaneous	\$0.00	\$0.00	\$0.00	\$4,767.30	\$0.00
408-000-000-594-34-65-03	Project Costs - Construction	\$0.00	\$0.00	\$986,000.00	\$702,729.42	\$600,000.00
	408-000-000-594 Total	\$1,459.02	\$103,206.67	\$1,336,000.00	\$858,090.37	\$670,000.00
408-000-000-597-00-00-00	Operating Transfer Out	\$732,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-597 Total	\$732,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$956,423.10	\$325,083.12	\$1,556,800.00	\$1,078,879.20	\$889,780.00
FUND 410 PUBLIC WORKS EQUIPMENT RESERVE REVENUES						
410-000-000-308-80-00-00	Unreseved Beginning Cash & Investments	\$51,118.84	\$173,283.78	\$155,000.00	\$157,419.78	\$140,000.00
410-000-000-308-80-00-01	Unreserved Beg Cash & Inv - Meters	\$0.00	\$30,000.00	\$60,000.00	\$61,200.00	\$92,000.00
	410-000-000-308 Total	\$51,118.84	\$203,283.78	\$215,000.00	\$218,619.78	\$232,000.00
410-000-000-361-11-00-00	Interest ON Investments	\$753.94	\$3,964.23	\$3,000.00	\$4,606.09	\$4,500.00
	410-000-000-361 Total	\$753.94	\$3,964.23	\$3,000.00	\$4,606.09	\$4,500.00
410-000-000-395-10-00-00	Rev./Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
	410-000-000-395 Total	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
410-000-000-397-00-00-00	Operating Transfers IN FR 401	\$124,000.00	\$24,000.00	\$24,000.00	\$24,000.00	\$24,000.00
410-000-000-397-34-00-34	Water Meter Replacement Reserve	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
	410-000-000-397 Total	\$154,000.00	\$54,000.00	\$54,000.00	\$54,000.00	\$54,000.00
	Fund Total	\$205,872.78	\$261,248.01	\$272,000.00	\$277,725.87	\$290,500.00
FUND 410 PUBLIC WORKS EQUIPMENT RESERVE EXPENDITURES						
410-000-000-594-38-64-00	Capital Outlay - Equipment	\$2,589.00	\$42,628.23	\$50,900.00	\$43,326.18	\$110,000.00
410-000-000-594-38-64-01	Capital Outlay - Meters	\$0.00	\$0.00	\$0.00	\$21,143.80	\$0.00
	410-000-000-594 Total	\$2,589.00	\$42,628.23	\$50,900.00	\$64,469.98	\$110,000.00
	Fund Total	\$2,589.00	\$42,628.23	\$50,900.00	\$64,469.98	\$110,000.00
FUND 412 SEWER LOAN/BOND RESERVE REVENUES						
412-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$232,029.38	\$252,496.30	\$257,500.00	\$257,312.18	\$265,000.00
	412-000-000-308 Total	\$232,029.38	\$252,496.30	\$257,500.00	\$257,312.18	\$265,000.00
412-000-000-361-11-00-00	Interest ON Investments	\$20,466.92	\$4,815.88	\$3,000.00	\$5,792.24	\$5,000.00
	412-000-000-361 Total	\$20,466.92	\$4,815.88	\$3,000.00	\$5,792.24	\$5,000.00
	Fund Total	\$252,496.30	\$257,312.18	\$260,500.00	\$263,104.42	\$270,000.00
FUND 412 SEWER LOAN/BOND RESERVE EXPENDITURES						
	Fund Total	\$ -	\$ -	\$ -	\$ -	\$ -

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 413 I&I REHABILITATION RESERVE REVENUES						
413-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$167,024.55	\$373,154.39	\$380,000.00	\$509,138.62	\$320,000.00
	413-000-000-308 Total	\$167,024.55	\$373,154.39	\$380,000.00	\$509,138.62	\$320,000.00
413-000-000-361-11-00-00	Interest ON Investments	\$6,129.84	\$5,984.23	\$5,000.00	\$10,299.32	\$7,000.00
413-000-000-361-40-00-03	Interfund Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
	413-000-000-361 Total	\$6,129.84	\$5,984.23	\$5,000.00	\$10,299.32	\$12,000.00
413-000-000-381-20-00-03	Interfund Loan Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$65,100.00
	413-000-000-381 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$65,100.00
413-000-000-397-00-00-00	Operating Transfers	\$200,000.00	\$130,000.00	\$0.00	\$0.00	\$0.00
	413-000-000-397 Total	\$200,000.00	\$130,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$373,154.39	\$509,138.62	\$385,000.00	\$519,437.94	\$397,100.00
FUND 413 I&I REHABILITATION RESERVE EXPENDITURES						
413-000-000-581-10-00-03	Interfund Loan	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00
	413-000-000-581 Total	\$0.00	\$0.00	\$200,000.00	\$200,000.00	\$0.00
413-000-000-594-35-63-00	I & I Improvements	\$0.00	\$0.00	\$15,000.00	\$0.00	\$25,000.00
	413-000-000-594 Total	\$0.00	\$0.00	\$15,000.00	\$0.00	\$25,000.00
	Fund Total	\$0.00	\$0.00	\$215,000.00	\$200,000.00	\$25,000.00
FUND 415 SEWER/WATER CAPITAL IMPROVEMENT RESERVE REVENUES						
415-000-000-308-10-00-00	Reserved Beginning Cash & Investments	\$325,000.00	\$295,500.00	\$295,500.00	\$295,500.00	\$300,000.00
415-000-000-308-80-00-00	Unreserved Beginning Cash & Investments	\$161,602.34	\$323,735.31	\$700,000.00	\$610,505.68	\$700,000.00
	415-000-000-308 Total	\$486,602.34	\$619,235.31	\$995,500.00	\$906,005.68	\$1,000,000.00
415-000-000-333-66-01-00	Dept. of Ecology - Srf Grant	\$0.00	\$45,401.79	\$0.00	\$3,168.29	\$0.00
	415-000-000-333 Total	\$0.00	\$45,401.79	\$0.00	\$3,168.29	\$0.00
415-000-000-337-00-00-01	Project Contribution - Port of Kalama	\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00
	415-000-000-337 Total	\$0.00	\$0.00	\$75,000.00	\$0.00	\$0.00
415-000-000-361-11-00-00	Interest ON Investments	\$7,775.13	\$12,922.10	\$9,000.00	\$26,147.56	\$12,000.00
415-000-000-361-40-00-01	Interfund Loan Interest	\$0.00	\$571.23	\$740.00	\$921.72	\$335.00
	415-000-000-361 Total	\$7,775.13	\$13,493.33	\$9,740.00	\$27,069.28	\$12,335.00
415-000-000-381-20-00-01	Interfund Loan Repayment	\$0.00	\$7,828.77	\$57,950.00	\$57,947.03	\$8,100.00
	415-000-000-381 Total	\$0.00	\$7,828.77	\$57,950.00	\$57,947.03	\$8,100.00
415-000-000-391-83-10-02	Dept. of Ecology-Srf Loan	\$0.00	\$45,401.80	\$0.00	\$3,168.30	\$0.00
	415-000-000-391 Total	\$0.00	\$45,401.80	\$0.00	\$3,168.30	\$0.00
415-000-000-397-00-01-00	Oper. Transfer In - Sewer Hookups	\$512,000.00	\$204,800.00	\$200,000.00	\$112,000.00	\$200,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	\$400,000.00	\$410,000.00	\$500,000.00	\$499,999.95	\$500,000.00
	415-000-000-397 Total	\$912,000.00	\$614,800.00	\$700,000.00	\$611,999.95	\$700,000.00
	Fund Total	\$1,406,377.47	\$1,346,161.00	\$1,838,190.00	\$1,609,358.53	\$1,720,435.00
FUND 415 SEWER/WATER CAPITAL IMPROVEMENT RESERVE EXPENDITURES						
415-000-000-591-35-70-03	PWTF Design - WWTP - Principal	\$148,582.11	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-591-35-70-04	Loan - DOE-SRF-WWTP - Principal	\$295,495.74	\$295,495.74	\$295,500.00	\$295,495.74	\$0.00
	415-000-000-591 Total	\$444,077.85	\$295,495.74	\$345,500.00	\$344,487.25	\$295,500.00
415-000-000-592-35-80-02	SRF Construction Loan Interest	\$0.00	\$0.00	\$0.00	\$276.49	\$0.00
415-000-000-592-35-80-03	PWTF Design - WWTP Interest	\$1,086.85	\$0.00	\$0.00	\$0.00	\$0.00
	415-000-000-592 Total	\$1,086.85	\$0.00	\$0.00	\$276.49	\$0.00
415-000-000-594-35-63-00	Project Construction Costs	\$0.00	\$0.00	\$73,000.00	\$64,095.00	\$0.00
415-000-000-594-35-63-01	Project Engineering	\$317.18	\$94,659.58	\$150,000.00	\$72,624.65	\$0.00
415-000-000-594-35-63-02	Project Miscellaneous	\$0.00	\$0.00	\$50,000.00	\$36,209.65	\$150,000.00
415-000-000-594-35-63-03	Project Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00
	415-000-000-594 Total	\$317.18	\$94,659.58	\$273,000.00	\$172,929.30	\$650,000.00
415-000-000-597-00-00-00	Operating Transfers Out	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	415-000-000-597 Total	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$787,142.16	\$440,155.32	\$618,500.00	\$517,693.04	\$945,500.00

Account Number	Description	Actual 2017	Actual 2018	Budget 2019	FINAL YTD 2019	Budget 2020
FUND 420 WATER IMPROVEMENT RESERVE REVENUES						
420-000-000-308-80-00-00	Unreserved Begin. Net Cash & Investments	\$27,016.12	\$350,819.91	\$335,000.00	\$334,092.76	\$340,000.00
	420-000-000-308 Total	\$27,016.12	\$350,819.91	\$335,000.00	\$334,092.76	\$340,000.00
420-000-000-337-00-07-01	Cowlitz County Rural - Sales - Economic Development Fundin	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	420-000-000-337 Total	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00
420-000-000-361-11-00-00	Interest ON Investments	\$111.05	\$6,303.85	\$1,000.00	\$7,649.04	\$1,000.00
	420-000-000-361 Total	\$111.05	\$6,303.85	\$1,000.00	\$7,649.04	\$1,000.00
420-000-000-397-00-00-00	Oper. Trsf.-IN - Water	\$732,000.00	\$0.00	\$0.00	\$0.00	\$0.00
420-000-000-397-00-01-00	Oper. Transfer IN	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	420-000-000-397 Total	\$832,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$1,059,127.17	\$357,123.76	\$336,000.00	\$341,741.80	\$341,000.00
FUND 420 WATER IMPROVEMENT RESERVE EXPENDITURES						
420-000-000-594-34-63-00	Water Impr. Projects	\$708,307.26	\$23,031.00	\$336,000.00	\$2,830.00	\$341,000.00
	420-000-000-594 Total	\$708,307.26	\$23,031.00	\$336,000.00	\$2,830.00	\$341,000.00
	Fund Total	\$708,307.26	\$23,031.00	\$336,000.00	\$2,830.00	\$341,000.00