

CITY OF KALAMA
INCORPORATED 1890

2021 BUDGET
&
2021-2026
CAPITAL FACILITIES PLAN



CARES AWARDS TO KALAMA BUSINESSES DURING THE 2020 COVID 19 PANDEMIC

Prepared by
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Adam Smee, City Administrator
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Adopted by Kalama City Council Members
Jon Stanfill
Sandra Macias Hughes
Wendy Conradi
Steve Kallio
Matthew Merz



Vision Statement

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

City of Kalama

2021 Budget &

2021–2026 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.



December 14, 2020

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

The staff is pleased to present the 2021 Budget and the 2021 through 2026 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 2020. At the end of November 2020, General Fund revenues exceeded expenditures, generating a surplus in the operating budget of 5%. The City will end 2020 with reserves in the General Fund, which amount to 25% of the budgeted expenditures for 2021. I continue to recommend a fiscally conservative approach, including building General Fund reserves and reducing debt when operational surpluses allow.

Staffing levels for 2021 are projected to remain consistent with 2020 levels in all departments except for building and planning. The City currently utilizes a consulting contract planner. In recent years, the development activity within the community has resulted in planning fees and expenses rivaling the cost of a staff planner. The bulk of the fees currently associated with planning activity are borne directly by the developers/applicants. It is my hope to present the benefits of a staff planner and receive authorization from the City Council to hire a staff planner in 2021.

The City Council authorized staff to pay off the remaining debt of \$150,000 on the City Hall building in 2020. The City received greater than projected sales tax revenues associated with the Kalama School District construction project. This debt reduction has a positive impact on the City's budget, improving the position of the balance sheet and eliminating general obligation bond interest expense while it also releases future capital facilities revenue to be reallocated to other projects. There is a capital project scheduled for 2021 to improve stormwater drainage; provide ADA compliance and access; and increase parking in the public parking lot adjacent to City Hall.

Sewer and water enterprise operations funds suffered a loss with expenditures exceeding revenues by 1.2% as of the end of November 2020. Due to increases in operating expenses associated with materials, labor, and service costs, the City Council increased water and sewer rates for 2021. This was a difficult and contentious decision ultimately resulting in a

compromise. Council members were split between addressing the recommendations of the 2020 Utility Rate Study, the Capital Facilities Plan, and understanding the needs of their constituents during the COVID-19 pandemic. Ultimately, through a combination of system development charges for new construction, some increases in rates, and a decrease in the utility tax, Council adopted utility rates for 2021 which will result in a collective increase of 2.68% for the average household. This increase will put water and sewer operations back in the black. While the timeline for the Capital Facilities Plan projects may be extended, the funding for improvements to infrastructure was not eliminated. City Council increased the eligibility and amount of the utility low-income discount. The City Council also increased funding for the Stormwater Utility.

The Meeker Drive Lift Station project is under construction as the year ends. There have been a few delays for the contractor to obtain some of the necessary components due to COVID-19 related supply chain issues. The project is on track to reach completion early in 2021. The project is within budget. The Green Mountain Reservoir project is in the final stages of design, and permitting should begin early in 2021, with a plan to start construction during the summer of 2021.

As referenced in the enterprise operations above, the Council reduced the utility tax on water, sewer, and garbage services by 1%. A portion of the utility tax on these city utilities contribute to paying the debt on the police station. As part of its financial policies, the City of Kalama has adopted a debt service reserve target for this debt equivalent to one full year's payment. Achieving the reserve target in 2020 provides sufficient security to allow Council to offer ratepayers a tax reduction while ensuring the City will fulfill its financial obligations.

In 2020, the City Council chose to remove the \$40 vehicle licensing fee (car tab) after State Initiative 976 (I-976) was passed by the voters. While the State Supreme Court ultimately found I-976 unconstitutional, the City Council recognized voter sentiment and repealed the car tab fee. A substitute sales tax proposition to fund the Transportation Benefit District (TBD) failed by a margin of less than one-tenth of a percent in 2020. However, because Kalama's TBD utilizes a practice of receipting revenues and limiting expenditures to the accrued fund balance, the TBD has no debt and a current balance of one year's revenue. This will fund TBD street improvement through 2021 but is not sustainable into the future without a dedicated source of revenue.

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 2021

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. **Note:** Through most of 2020, meetings were held virtually, and continue to be held virtually (via Zoom) until restrictions are lifted and public meetings can be held in a physical location. Virtual access to meetings may remain as an option for future live meetings.

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 (the 1st and 3rd Thursday night of each month at 7:00p.m.). Planning Commission meetings are recorded and broadcast at a later date. Check listings for times or find online at www.kltv.org.

FIND KALAMA ON THE WEB AT www.cityofkalama.com
OR EMAIL - cityclerk@cityofkalama.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 appreciate and 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 - Chair

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

Patrick Harbison

Term: 1/2/2015 - 1/2/2022

Harlyn Jenkins

Term: 12/3/2020- 1/2/2023

Susan Dennis Langham

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

Craig Frkovich

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

Joy Greenberg – Vice Chair

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

Lacey Breton

Term 1/02/2021-1/2/2027

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

Mary Putka

Term: 1/1/2021 - 1/1/2026

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: 9/1/2020 - 9/1/2021

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 Dan Polacek 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

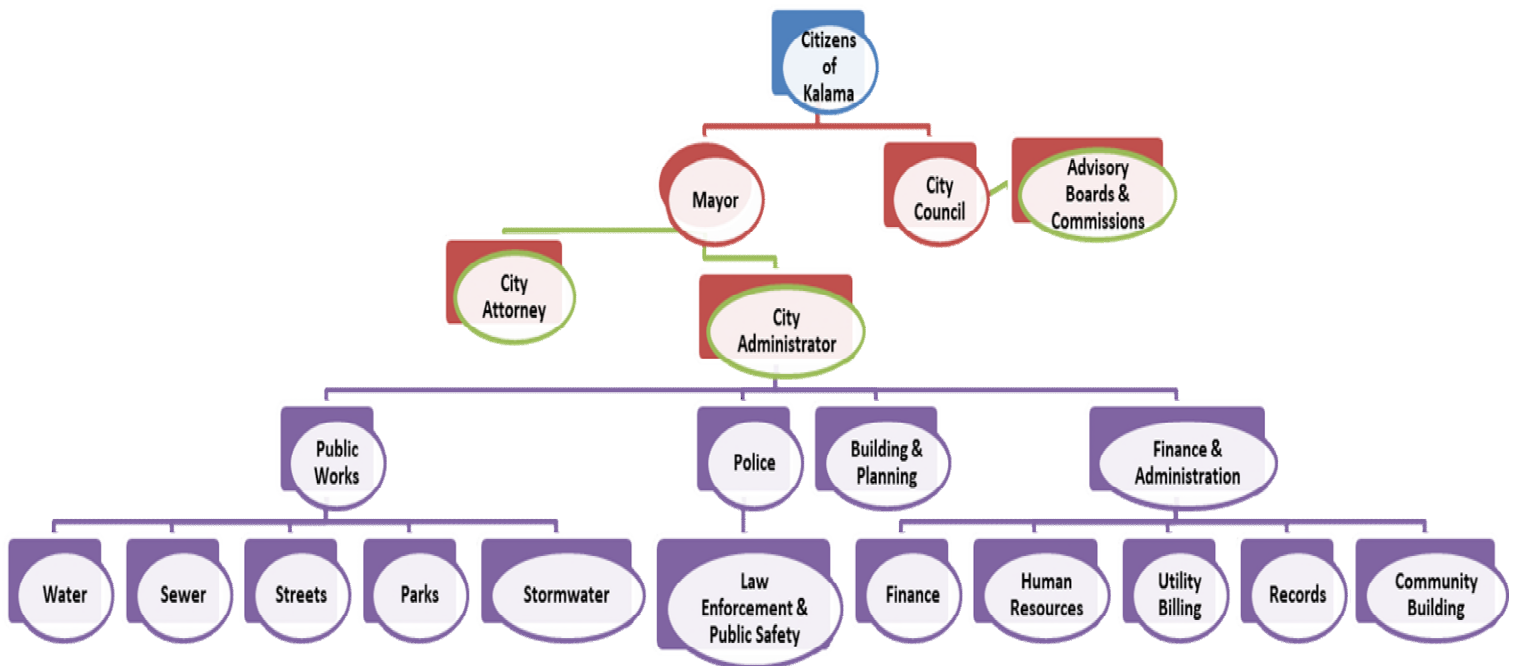
(Two representatives from organizations that use the lodging tax funds)

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. The Committee is not meeting at this time because the minimal funding available does not allow for any projects. The Board may be reactivated in the future.

ORGANIZATIONAL CHART



KALAMA'S 2021 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. There are many factors that can affect 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 occurs, the City may have to make an adjustment to stay within the revenues received and the amount budgeted for expenditures Kalama has adopted an almost \$11.7 million expenditure budget for 2021.

Where does the City get the funds to pay for the operations and services?

REVENUE SOURCES
ALL CITIES AND MOST GOVERNMENTAL ENTITIES ARE FUNDED BY THE PEOPLE THEY SERVE THROUGH TAXES AND FEES FOR SERVICES

- **TAXES**
 - PROPERTY
 - SALES
 - UTILITY (GENERAL/CAPITAL)
 - FUEL (STREETS)
 - PUBLIC SAFETY (POLICE)
 - LIQUOR/MARIJUANA
 - GAMBLING
 - LEASEHOLD
 - REAL ESTATE EXCISE (CAPITAL PURPOSE)
 - LODGING TAX (TOURISM)

WHAT SERVICES DO YOU GET FOR YOUR TAX DOLLARS

- PUBLIC SAFETY
- POLICE
- STREET MAINTENANCE
- TOURISM
- LEGISLATIVE/EXECUTIVE FUNCTIONS
- LIBRARY SERVICES
- PARKS
- ADMINISTRATIVE SERVICES
- CODE ENFORCEMENT & UPDATES

TAXES ARE USED FOR SERVICES THAT SERVE THE COMMUNITY AS A WHOLE



The infographic includes several illustrations: a 3D figure holding a coin with the word 'TAXES' written below it; a police car with a police officer; a street maintenance vehicle; an open book on grass; and a small image of a park area.

REVENUE SOURCES

ALL CITIES AND MOST GOVERNMENTAL ENTITIES ARE FUNDED BY THE PEOPLE THEY SERVE THROUGH TAXES AND FEES FOR SERVICES

• FEES

- LICENSE FEES - DOG - BUSINESS
- COMMUNITY BUILDING RENTAL
- COPIES – MISCELLANEOUS FEES
- LIBRARY CARDS – OUTSIDE RESIDENT
- FINGERPRINTING
- PLANNING APPLICATIONS
- BUILDING PERMITS
- HYDRANT PERMITS
- SIDEWALK FEE IN LIEU OF
- RIGHT-OF-WAY PERMITS
- UTILITY LATE FEES
- PUBLIC WORKS LABOR RATES
- UTILITY CONNECTION FEES

PERMIT

FEES ARE ASSESSED FOR SERVICES THE CITY PROVIDES THAT APPLY MORE INDIVIDUALLY BASED ON THOSE USING THE SERVICE, SUCH AS BUILDING PERMITS. FEES ARE ASSESSED FOR CERTAIN ACTIVITIES IN ORDER TO ADDRESS PUBLIC SAFETY OR MONITOR COMPLIANCE TO CITY/STATE/FEDERAL REGULATIONS SUCH AS BUSINESS LICENSES OR DOG LICENSES.

A P P L I C A T I O N



The taxes paid by the citizens cover the services listed and provide for the health, safety, and livability of the community.

WHAT DO YOU GET?

TAXES PROVIDE

- FOR THE WELL-BEING OF YOUR FAMILY AND YOUR HOME THROUGH CITY SERVICES – SOME MANDATED BY LAW
- FOR THE SNOW PLOWS IN WINTER, THE LIBRARY, THE PARKS - ALL THE THINGS THAT MAKE THIS A COMMUNITY.
- FOR THE POLICE PATROLLING YOUR NEIGHBORHOOD, RESPONDING IN AN EMERGENCY, PROTECTING THE COMMUNITY.
- THE ABILITY FOR THE CITY TO OPERATE & FUNCTION UNDER THE LAWS OF THE STATE TO PROVIDE SERVICES TO THE CITIZENS.
- ALL OF THE DAY TO DAY THINGS WE DON'T THINK ABOUT UNTIL WE NEED THEM OR THEY AREN'T THERE.

FEES FOR SERVICES

YOU PAY THEM IF YOU USE THE SERVICE OR IF REQUIRED FOR PUBLIC SAFETY

- LICENSES – THESE PROVIDE THE ABILITY TO MONITOR TYPES OF BUSINESSES AND TO LOCATE OR ADDRESS DOG ISSUES – A PART OF PROTECTING THE PUBLIC
- PERMITS – PLANNING APPLICATIONS - FEES ARE FOR THE PROCESSING AND ADMINISTRATION REQUIRED UNDER THE DEVELOPMENT AND BUILDING PROCESSES
- LIBRARY CARD FOR RESIDENTS LIVING OUTSIDE – THEY DON'T CONTRIBUTE TO THE PROPERTY TAXES WHICH IS PART OF THE REVENUE STREAM THAT FUNDS LIBRARY SERVICES – SO A FEE IS CHARGED FOR ITS USE
- CONNECTION FEES – SIDEWALK IN LIEU – THESE ARE SERVICE DEVELOPMENT CHARGES FOR NEW HOMES, OR CONSTRUCTION THAT ARE BEING ADDED TO THE EXISTING SERVICES FOR UTILITIES OR FOR EXPANDING SIDEWALKS



On November 5, 2020, the City Council held a public hearing to discuss the revenues, and the slides here were include in that presentation. The City Council considered the economic conditions due to the pandemic including high unemployment and did not increase property taxes for 2021. Building and planning fees were increased to cover costs associated wtih administration and processing these applications.

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 systems.

ENTERPRISE FUNDS
A TYPE OF PROPRIETARY FUND IN WHICH THE DIRECT BENEFICIARIES PAY FOR ALL COSTS OF THE FUND THROUGH FEES

401 – WATER & SEWER OPERATIONS

FUND 402 – SOLID WASTE/GARBAGE

FUND 403 – STORMWATER

FUNDS 408 – 420 - WATER & SEWER RESERVES/
CAPITAL FUNDS

The infographic features several illustrations: a water faucet with a blue cloth on the handle, a storm drain with a metal grate, and a green and yellow garbage truck. The background is a gradient of light blue with white diagonal lines.

The City conducted a Utiltiy Rate Study to determine what the water, sewer and stormwater rates need to be to support the systems for maintenance, operations and improvements. The Study recommended the City increase the rates in all of the next five years to meet system needs, but the Council felt the recommended rate increase was too high considering the pandemic and economic outlook. After much debate the Council did pass a rate increase to the utilities for an increase of 2.68% covering water, sewer and stormwater. Along with the rate increase, the Council amended the Kalama Municipal Code to increase the Low Income Discount on utilities and elected to increase the limits allowing more citizens to qualify for the discount.

On November 19 and December 3, 2020, public hearings on the budget were held to discuss the expenditure projections and the capital project needs for 2021. Included in the budget are personnel costs, operating costs, contracted services, and capital costs for all departments.

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 the citizens and the community every day.



General Fund Departments

▶ GENERAL FUND PROJECTED REVENUES \$2,693,590

- ▶ From Taxes & Fees



▶ GENERAL FUND EXPENDITURES

- ▶ Legislative - \$46,600
 - ▶ Election Costs, Codification, Public Notice
- ▶ Administrative of Justice - \$132,700
 - ▶ Court, Prosecutor, Defense, Jail
- ▶ Administration Costs - \$84,300
 - ▶ Administrator, City Attorney,
- ▶ Finance - \$433,400
- ▶ General Services - \$143,070
 - ▶ Professional Services, Insurance, Audit, Benefit Reserve



- ▶ Police - \$1,133,100
 - ▶ Civil Service, 911 Communications
- ▶ Building – Code Enforcement - \$27,900
- ▶ Building-Land Use Planning - \$413,200
- ▶ Parks - \$30,000
- ▶ Library-Streets–Community Building-\$175,000
- ▶ Capital Costs – \$73,170
 - ▶ Police Car - \$54,000 – Interfund Loan Pmt
 - ▶ Copier & Finance Equip/Software - \$14,300

▶ TOTAL EXPENDITURES - \$2,692,440

- ▶ Revenues – Expenditures = \$1150
- ▶ Projected Carryover - \$150 – 200,000



GENERAL FUND - 001

▶ LIBRARY FUND 110

- ▶ Funded by General Tax Revenues/Fees
- ▶ Donations – FOLK – AMALAK –for books
- ▶ Heritage Grant – Bluescope Grant
- ▶ TOTAL REVENUE - \$72,750

- ▶ Operating Costs - \$64,500
- ▶ Books - \$6500
- ▶ Capital Expense – Equipment/Shelves - \$2500
- ▶ TOTAL BUDGET - \$82,200



- ▶ Revenues – Expenditures = **-\$9,450**
- ▶ Projected Carryover - \$15,000 covers the shortfall

▶ COMMUNITY BUILDING FUND 113

- ▶ Funded by Rental Fees
- ▶ Supplemented by General Fund -\$15,000
- ▶ PROJECTED REVENUE - \$34,100

- ▶ Operating Costs - \$18,700
- ▶ Deposit Refunds - \$4000
- ▶ Insurance - \$11,000
- ▶ TOTAL BUDGET - \$33,700



- ▶ Revenues – Expenditures = \$400
- ▶ Projected Carryover - \$100 or less

GENERAL FUNDS – LIBRARY & COMMUNITY BUILDING

Street Funds – Operations and Reserves

▶ STREET OPERATIONS – 101

- ▶ Funded by State Fuel Taxes
- ▶ General Fund Tax Revenues
- ▶ Transfer from Garbage 402
- ▶ TOTAL REVENES – \$197,800

- ▶ Operating Costs - \$185,900
 - ▶ This covers work on all streets including litter control, snow removal, basic maintenance, street signs, sidewalks and medians, street lights, bridge maintenance, and insurance
- ▶ Revenue – Expenditures = \$11,900
- ▶ Projected Carryover - \$50,000



▶ STREET IMPROVEMENT RESERVE – 102

- ▶ Projected Carryover \$173,000
- ▶ Funded by Garbage Utility Taxes
- ▶ Used as matching funds for Street improvements
- ▶ No projects are scheduled in 2021

▶ SIDEWALK IMPROVEMENT RESERVE-103

- ▶ Funded by Sidewalk In Lieu of Fees
- ▶ Projected Carryover – \$50,000
- ▶ 2021 Sidewalk Project - \$40,000

▶ TRANSPORTATION BENEFIT DISTRICT – 310

- ▶ Projected Carryover \$106,000
- ▶ No Funding Source for future revenues
- ▶ Street Projects 2021 - \$100,000

STREETS/SIDEWALKS

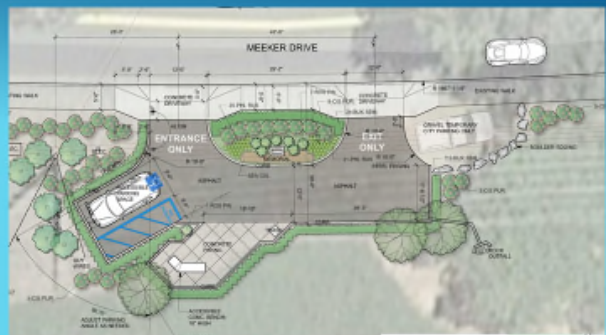
Special Revenue Funds – Restricted by Law for Specific Purposes –

▶ Tourism Fund 105 - \$37,400

▶ Parks Development Fund 108 - \$35,000
 ▶ Maruhn Memorial Park Construction

▶ Affordable Housing Fund 109 - \$0

▶ RE Excise Tax – Capital Fund 116 - \$150,000
 ▶ CH Parking Lot-ADA Access Project



▶ DEBT SERVICE FUNDS

▶ FUND 215 – Police Bond \$193,850

SPECIAL REVENUE FUNDS

Managerial Funds of the General Fund – Reserves

▶ CRIMINAL JUSTICE FUND 104 – USE FOR POLICE PURPOSES -\$67,700



- ▶ Public Safety Sales Tax – Using to pay portion of Bond Debt - \$60,000
- ▶ Donations – Shop with a Cop – Other programs
- ▶ Special needs of Department – Domestic Violence

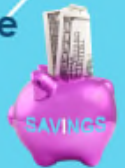
▶ COMMUNITY BUILDING RESERVE 106- Community Donations for CB - \$0

▶ BENEFIT RESERVE FUND 107 – Employee Separation Costs - \$60,000

▶ DESIGNATED RESERVES FUND 115 – Annual Insurance Payment – Audit Costs - \$265,000

▶ POLICE VEHICLE RESERVE FUND 117 - \$0

▶ GENERAL FUND RESERVES FUND 135 - \$45,000 Interfund Loan – Finance Police Car



GENERAL FUNDS – 104-106-107-115-117-135

Enterprise Fund – Garbage Utility



▶ PROJECTED REVENUES

- ▶ Projected Carryover \$25-30,000
- ▶ Charges - \$450,000
- ▶ Utility Taxes – Streets/GFCF - \$49,000*
- ▶ State Tax - \$16,200
- ▶ Interest - \$300

▶ TOTAL PROJECTED REVENUES \$516,000

- ▶ With Carryover @ \$25,000 = \$541,000
- ▶ *Note – Any changes in the Utility Tax rates would also effect these projections

▶ PROJECTED EXPENDITURES


- ▶ Operating Expenses - \$44,7000
- ▶ Collection – Waste Control - \$383,000
- ▶ Street Utility Tax - \$27,000 – Capital funding
- ▶ GFCF Utility Tax - \$22,500*
- ▶ Transfer to Streets for Maintenance – \$25,000

▶ TOTAL PROJECTED EXPENDITURE – \$522,200

- ▶ Revenues – Expenditure = (-\$6,200) – Covered by projected carryover from 2020

402 – SOLID WASTE/GARBAGE

Enterprise Fund – Water & Sewer Utility Operations



▶ **PROJECTED REVENUES – WATER**

- ▶ Rate/Charges - \$1,600,000
- ▶ Utility Taxes - \$176,000
- ▶ Labor/Parts/Connections - \$232,500
- ▶ Interest/Miscellaneous - \$9,600

▶ **PROJECTED REVENUES – SEWER**

- ▶ Rates/Charges - \$1,600,000
- ▶ Utility Taxes - \$176,000
- ▶ Labor/Parts/Connections - \$201,600
- ▶ Interest - \$500

▶ **TOTAL PROJECTED REVENUES - \$3,996,200**

- ▶ Projecting only \$100 – 150,000 carryover
- ▶ Does not include any rate increase projections nor increase to connection fees

401 WATER – SEWER OPERATIONS

▶ **PROJECTED EXPENDITURES WATER/SEWER**

- ▶ Personnel/Benefits - \$1,119,000
- ▶ Utility Tax – General Fund – \$192,000
- ▶ GFCF Utility Tax - \$160,000
- ▶ Contracted Services-\$408,700
- ▶ Chemicals/Materials - \$179,500
- ▶ Operating Expenses - \$205,900
- ▶ Utilities – Electric/W&S -\$224,500
- ▶ State Taxes - \$125,000
- ▶ Capital Expenses from Operations - \$14,000
- ▶ Transfers to Ins – Audit-Benefit - \$147,500
- ▶ Connection Fees to Reserves - \$400,000
- ▶ Transfers to Equipment Reserve - \$54,000
- ▶ Transfer of Rate Revenue to Reserves-\$900,000

▶ **TOTAL OF PROJECTED EXPENDITURES - \$4,130,100**

- ▶ Revenues – Expenditures = **-133,900**

Enterprise Fund – Stormwater Utility

▶ **PROJECTED REVENUES**

- ▶ Projected Carryover - \$50,000
- ▶ Rates/Charges - \$120,000
- ▶ Connection – SDC - \$5000
- ▶ Interest - \$300

TOTAL PROJECTED REVENUES - \$125,300

With projected carryover - \$175,300

NOTE: If Council enacts 9.5% rate increase as recommended in the rate study - Rate Revenues will be increased by \$11,400.



▶ **PROJECTED EXPENDITURES**

- ▶ Personnel with Benefits - \$25,500
- ▶ Operating Costs - \$31,500
- ▶ Loan Payment - \$70,100
- ▶ Capital Project - \$30,000

▶ **TOTAL PROJECTED EXPENDITURES - \$157,100**

- ▶ Revenues – Expenditures (-31,800) – may be reduced by rate increase and/or covered by projected carryover

▶ Capital Project is to Evaluate the Conditions by Camera of Cedar Street.

403 - STORMWATER UTILITY

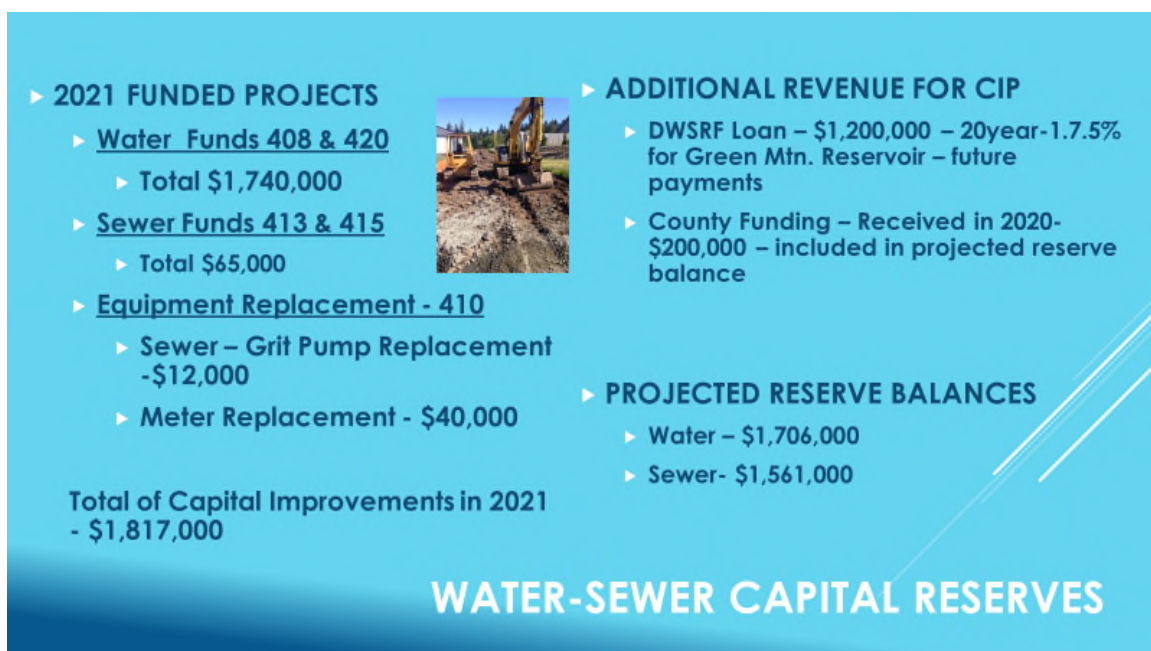
CAPITAL IMPROVEMENTS 2021 – 2026

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 to maintain 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 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.

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. Building reserves to meet the future needs allows the City to avoid large debt obligations. Reserves also enable the City to address an emergency when it arises.

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 auxiliary 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.” These categorizations from a state regulatory agency further illustrate the needs of an aging utility system. It is the city's duty to prepare for and address those needs.



▶ **GENERAL FUND**

- ▶ City Hall Parking Lot & ADA access upgrades - \$150,000 – Fund 116
- ▶ Police Vehicle - \$54,000 – Interfund loan from Fund 135 – ½ year of payments \$4870
- ▶ Finance Copier lease – Software - \$13,400 – Fund 001
- ▶ Library – Technology upgrades – Bluescope Grant – Fund 110
- ▶ Parks – Maruhn Memorial - \$35,000 – Fund 108



▶ **STREETS – SIDEWALKS**

- ▶ Sidewalk Upgrades – Maintenance – E. Frontage – Miscellaneous - \$40,000 – Fund 103
- ▶ Overlay Street Upgrades – TBD - \$100,000 – Fund 310
- ▶ N. Third Street - Fir to Holly Street - \$70,000 – Waterline Replacement Project Funds 408

▶ **STORMWATER**

- ▶ Cedar Street Evaluations – Camera/Jet - \$30,000 - Fund 403



CAPITAL PROJECTS - 2021

▶ **WATER**

- ▶ Lower Green Mountain Reservoir - \$1,200,000 – Fund 408 – DWSRF Loan
- ▶ Robb Road Waterline Extension – Tidewater Drive - \$330,000 – Fund 420
- ▶ N. Third Street Water Line Fir to Holly - \$50,000 – Fund 408
- ▶ AWIA 2018 Risk & Resilience/Emergency Response Plan - \$60,000 – Fund 408
- ▶ NW Third Street Waterline Replacement - \$30,000
- ▶ 1 Million Gallon Reservoir Property Purchase - \$70,000



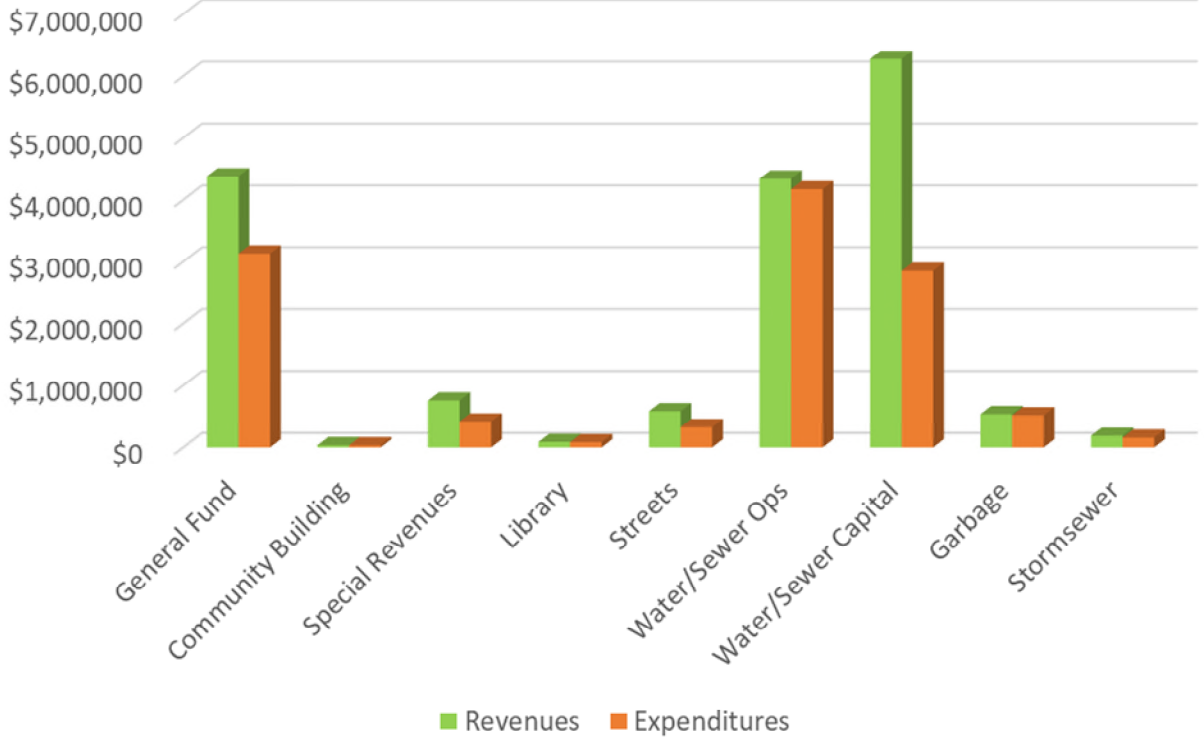
▶ **SEWER**

- ▶ Replace Leaking Sewer Lines – \$25,000 – Fund 413
- ▶ WWTP – Grit Pump Replacement - \$12,000 – Fund 410
- ▶ WWTP – Oxygen Sensors, Maintenance Software, Find Scree Gearbox - \$40,000 – Fund 415

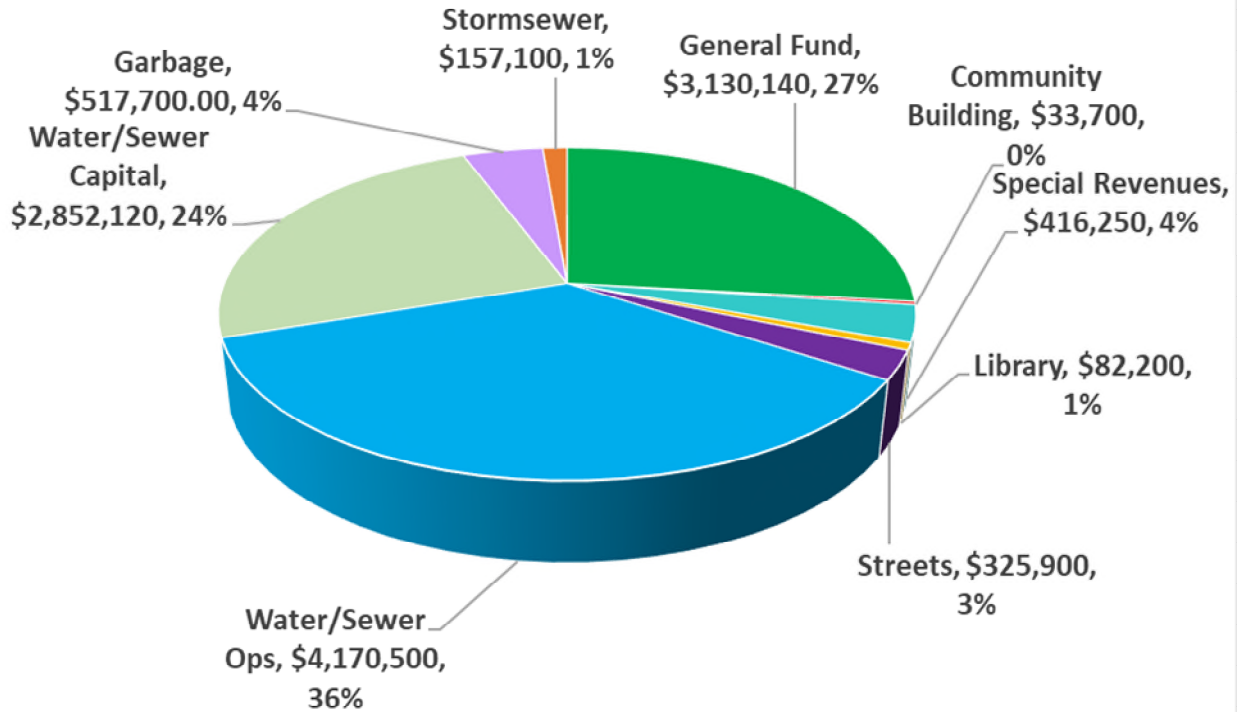


CAPITAL PROJECTS - 2021

2021 REVENUES & EXPENDITURES



2021 BUDGET EXPENDITURES



ORDINANCE NO. 1450

AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2021 IN THE AMOUNT OF \$11,685,610 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2021 THROUGH 2026.

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 2021 and the Capital Facilities Plan for years 2021 through 2026 (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 \$11,685,610 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 17th day of December, 2020.

CITY OF KALAMA

Mike Reuter

Mayor Mike Reuter

ATTEST:

Coni McMaster

Coni McMaster, Clerk/Treasurer

Published: 12-22-2020

Effective: 12-27-2020

EXHIBIT "A"

<u>FUND NO.</u>	<u>FUND NAME</u>	<u>EXPENDITURES</u>
001	General Fund (not including police).....	\$1,505,820.00
001	General Fund-Police Budget	\$1,186,620.00
101	Street Fund.....	\$185,900.00
102	Street Improvement Fund	\$0.00
103	Sidewalk Fund.....	\$40,000.00
104	Criminal Justice.....	\$67,700.00
105	Special Revenue - Tourism	\$37,400.00
106	Community Building Reserve	0.00
107	Wage & Benefit Reserve Fund	\$60,000.00
108	Park Development Fund	\$35,000.00
109	Affordable Housing Development	\$0.00
110	Library Fund.....	\$82,200.00
113	Community Building	\$33,700.00
115	General Fund Designated Reserves.....	\$265,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax)	\$150,000.00
117	Police Vehicle Reserve	\$0.00
135	General Fund Reserves	\$45,000.00
210	USDA Loan – City Hall	0.00
215	GO Bond Debt Service	\$193,850.00
310	Transportation Benefit District.....	\$100,000.00
315	General Fund Capital Facility Fund	\$0.00
320	Capital Fund – City Hall – Library	\$0.00
401	Water/Sewer Fund	\$4,170,500.00
402	Garbage/Solid Waste.....	\$517,700.00
403	Stormwater Utility Fund.....	\$157,100.00
408	Water System Improvements	\$1,718,620.00
410	Water Equipment Reserve	\$52,000.00
412	Loan/Bond Reserve Fund	\$0.00
413	I & I Rehabilitation	\$25,000.00
415	Sewer/Water Capital Improvement Reserve	\$715,500.00
420	Water Improvement Reserve	\$341,000.00
	TOTAL	\$11,685,610.00

**EXHIBIT B
CITY OF KALAMA
SALARY SCHEDULE**

These salary and hourly amounts include a cost-of-living (COLA) raise of 1.4 % for all non-bargaining employees as well as merit or step raises.

Attached to Ordinance No. 1450 - Exhibit B

Exempt Positions - Management Contracts	FTE	Monthly Salary/Hourly wage	
		Base	Base plus longevity/education
City Administrator	1	\$8,604.32	\$9,023.49
Director of Public Works	1	\$7,652.75	\$8,264.96
Clerk/Treasurer	1	\$7,813.78	\$8,438.88
Police Chief	1	\$8,144.37	\$8,407.27
Unrepresented Employees - Non-Exempt			
		Minimum	Maximum
Library Director	0.75	\$17.00	\$20.80
Assistant Librarian	0.5	\$13.69	\$14.55
Summer Help (June - September)	1	\$13.69	\$15.00
Collective Bargaining Agreement - Teamsters - PW & Clerical			
		Minimum	Maximum
Field Supervisor	1	\$5,369.87	\$5,808.40
WWTP Operator	1	\$5,356.00	\$6,012.93
Asst. WWTP Operator	1.5	\$4,790.93	\$5,595.20
Public Works Technician	4.5	\$4,390.53	\$4,957.33
Groundskeeper	1	\$3,078.40	\$3,232.67
Deputy Clerk	0	\$4,636.86	\$4,868.71
Building & Planning Clerk	1	\$4,416.06	\$4,636.86
Finance Clerk	3	\$3,924.72	\$4,416.06
Police Clerk	1	\$3,924.72	\$4,868.71
Collective Bargaining Agreement - Police Guild			
		Minimum	Maximum
Sergeant	1	\$6,952.63	\$7,508.85
Police Officers - 1st to 5th Class Officers	4	\$5,359.49	\$6,045.77
Probationary Officer - Academy- Post Academy	1	\$4,814.96	\$5,101.82

Does not reflect any overtime or uniform/phone stipends

**EXHIBIT C
CITY OF KALAMA
CAPITAL IMPROVEMENT PLAN 2021 – 2026**

CAPITAL FACILITIES PROJECTS 2021 to 2026											
CITY HALL, POLICE, LIBRARY, COMMUNITY BUILDING											
City Facilities		SUBMITTED BY		CLERK/TREASURER CONI MCMASTER							
<p>Funded items are those projects that have an immediate need to allow for the efficient operations of the general fund departments, maintain the City's facilities, address issues related to space needs as staff levels increase and to provide adequate service to the public. In some instances the projects will also address issues related to future growth, economic development, and public safety.</p> <p>Unfunded items are those that would benefit the City, address maintenance issues, and provide for the integrity of City buildings, but do not currently have funding available. Outside grant or funding sources are not readily available, are usually competitive with other entities for limited funds, and sometimes limited by demographics.</p>											
PRIORITY H - M-L											
FUNDED PROJECTS											
APPROVED WITH FUNDING AVAILABLE											
			FUNDING SOURCE	BENEFIT/ NEED	2021	2022	2023	2024	2025	2026	PROPOSED YEAR OF EXPENDITURE
1	City Hall - Remodel - Parking Lot - Sidewalk	H	Fund 116	ED/Storm/ADA	\$125,000						
2	City Hall - Office Re-configuration	H	Fund16 /001 Transfers		\$75,000						
3	City Hall - Workstation Expansion	H	Fund16 /001 Transfers		25000						
4											
5											
UNFUNDED PROJECTS											
NOT APPROVED -NO FUNDING SOURCE											
	City Hall Window Replacement	H				\$60,000					
	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 bld	\$5,000						
	Comm. Building Refinish Ballroom Floor	M	Unknown	Preserve Bldg	\$10,500						
	Comm. Building Insulate the Basement Ceiling/Building Flo	H	Unknown	Cost /Heat Savings	\$10,000						
	Comm Building Replace decking and Posts at Elm Entranc	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	L	Reserves/Donations	Appearance		\$150,000					
	Comm Building Replace East, West & South Side Window	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 Ceil	H	Unknown	Safety/Appear			\$35,000				

GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE 2021 to 2026

EQUIPMENT REPLACEMENT SCHEDULE

		SUBMITTED BY	CLERK/TREASURER CONI MCMASTER
<p>This schedule is used to track equipment and vehicle replacement needs for those departments funded by general fund dollars. Computers, software, vehicles, or other equipment like copiers. Costs, except for vehicles are usually covered within the operating budgets annually. Vehicles or other large ticket items may be funded by loans either outside financing or interfund loan with debt service payments.</p>			
	PRIORITY H - M - L		PROPOSED YEAR OF EXPENDITURE

FUNDING SOURCE BENEFIT/ NEED

			2021	2022	2023	2024	2025	2026
1	Police Vehicles	001-117	\$54,000	\$56,000	\$58,000	\$60,000	\$62,000	\$64,000
2	Police Equipment - Computers	001		\$2,500	\$2,500	\$2,500	\$15,000	\$2,500
3	New Vehicle - UP Staffing	Unfunded						
4	Finance Computers - Windows Upgrade - Software	001	\$3,000	15000	3000	3000	3000	3000
5								
6								
7	Library Computers - Public Computer	110	\$2,500	\$2,000		\$2,000		\$2,000
8	Library Computers - Staff Computers - new in 2020	110			\$1,800			\$1,800
9								
10								
	Lease - Program/Deferred Payments - Interfund loan - 135 to 001 for 2021 purchase of car							
	Police Vehicle - 2017 - Interfund Loan	3-Year - Balloon Pmt	\$8,300.00	\$17,000.00	Paid Off			
	City Hall Copier - 2016	Lease	\$4,300.00	Renew	wait 2022			
	Finance Software - 2017 - Final pmt in 2021	5-year Pmt Plan	\$6,100.00					

CAPITAL FACILITIES PROJECTS 2021 to 2026

PARKS DEPARTMENT

		SUBMITTED BY Kelly Rasmussen, Director of Public Works					
<p>Funded items are items the Council specifically has allocated funds to compete the project either from reserves funds or has received approval of outside funding. In some cases the project is of community interest and other community organizations or entities may be involved in fund raising for these projects.</p>							
<p>Unfunded items are those that would benefit the City or working in conjunction with the County provide additional recreation, pedestrian, and park access and opportunities for those in the community. Funding sources are usually from grants, regional grants/loans, and donations which could create debt service costs.</p>							

		PRIORITY H - M - L						PROPOSED YEAR OF EXPENDITURE					
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FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

		FUNDING SOURCE		BENEFIT/ NEED	2021	2022	2023	2024	2025	2026
1	Maruhn Memorial Relocation- will we get this done in 2020	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

		FUNDING SOURCE	BENEFIT/ NEED	2021	2022	2023	2024	2025	2026
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	

CAPITAL FACILITIES PROJECTS 2021 to 2026

STREET DEPARTMENT

SUBMITTED BY Kelly Rasmussen, Director Public Works

Funded items are projects that have funding available either from designated reserves, approved grant funds, or direct funding sources. These projects are prioritized by needs, costs, relationship to other projects in the vicinity and outside funding availability.

Unfunded items are those that would benefit the City in order to meet maintenance needs on city streets and the needs for growth and economic development within the community, but funding is not available within the City's revenue streams. Grants will be applied for but most are part of a competitive process with other jurisdictions. Large projects may need outside funding which will create debt service costs.

PRIORITY H - M - L PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS		PROPOSED YEAR OF EXPENDITURE							
APPROVED WITH FUNDING AVAILABLE		FUNDING SOURCE	BENEFIT/ NEED	2021	2022	2023	2024	2025	2026
1	Sidewalk Repairs & Maintenance	M 103 - Sidewalk	Maintenance	\$10,000					
2	E. Frontage Sidewalk - 100 Block	M Reserves 103	Safety/ED	\$30,000					
3	Overlay - Various Streets	TBD - 310	Maintenance	\$100,000					
4	N. Third St - Fir to Holly Street Overlay	H Water/Sewer Replac	Maintenance	\$70,000					
5	Street Light Underpass @ Elm St.	H Gift/Reserves	Safety		\$30,000				
6	China Garden - Grind/Dig Out/Overlay 10th to Gwynne Rd	H Grant/Reserve	Maintenance		\$400,000				
7	China Garden - Grind/Dig Out/Overlay Gwynne Rd to CL	H Grant/Reserve	Maintenance			\$400,000			
8									
9									
10									

**UNFUNDED PROJECTS
NOT APPROVED - NO FUNDING SOURCE**

UNFUNDED PROJECTS		PROPOSED YEAR OF EXPENDITURE							
NOT APPROVED - NO FUNDING SOURCE		FUNDING SOURCE	BENEFIT/ NEED	2021	2022	2023	2024	2025	2026
1	Reconstruct Second Street Fir to Elm St -	H Grant/Reserve	Maintenance		\$350,000				
2	First Street Chipseal/Fog Seal Elm to Kingwood	M Grant/Reserve	Maintenance		\$90,000				
3	Pave Nectarine Street - Grind & Overlay	M Unknown	Maintenance	\$50,000					
4	Oak Street grind pave - Ramp to Hendrickson	M Grant/Reserve	Maintenance	\$100,000					
5	Chipseal West Frontage Road	M	Maintenance		\$70,000				
6	Guard Rail - 2nd - Spencer Creek	H Grant/Reserve	Safety/Maint		\$50,000				
7	Guard Rail - China Garden Road or Various Locations	H Grant/Reserve	Safety/Maint			\$50,000			
8	Install Culverts and Rock Ditch Along Taylor Road	M Unknown	Safety/Maint			\$50,000			
9	Guard Rail - Cloverdale - Old Pacific Hwy S	M Grant/Reserve	Safety/Maint				\$50,000		
10	Rehab Meeker Drive Nectarine to Old City Limits-Construct	H STP/Reserves	Maintenance					\$901,900	
11	Sidewalk S. 10th & Cedar Street	H	Safety/Maint					\$600,000	
12	Chipseal - Various Streets	M Unknown	Maintenance		\$37,500	\$37,500	\$37,500	\$37,500	
13	Overlay - Various Streets	H Unknown	Safety/Maint		\$40,500	\$60,000	\$60,000	\$60,000	

CAPITAL IMPROVEMENT PROJECTS 2021 to 2026

SEWER DEPARTMENT

			SUBMITTED BY Kelly Rasmussen, Director of Public Works				
Funded items are operational components of the Wastewater Treatment Plant (WWTP) that are reaching the end of life. Replacement of these will maintain the operation integrity of the plant so that failure - either service ability, non-compliance or violations of permit regulations- does not occur. These do not extend the overall life or increase capacity of the current plant to meet growth or future economic development needs. Current rate structure supports these needs.							
Unfunded items are those that would benefit the City in order to meet state mandated compliance issues, help with more efficient operation of the WWTP, meet needs for growth and economic development but funding is not within the current rate structure. Large projects will need outside funding which will create debt service costs.							

PRIORITY H - M - L

PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS		FUNDING SOURCE BENEFIT/ NEED						
APPROVED WITH FUNDING AVAILABLE		2021	2022	2023	2024	2025	2026	
1	Replace Sections of Leaking Sewer Line	H	413 Reserve	Maintenance	\$25,000	\$25,000	\$25,000	\$25,000
2	Grit Pump Replacement	H	410 Equip Resv	Maintenance	\$12,000	\$12,000		
3	Dissolved Oxygen Sensors (2) w/ suspended solids	H	415 Reserve	Maintenance	\$26,000			
4	Plant Maintenance Software	H	415 Reserve	Maintenance	\$2,000			
5	Fine Scree Gearbox	H	415 Reserve	Maintenance	\$12,000			
6	Blowers (6)	M	415 Reserve	Maintenance	\$11,000			
7	Secondary Clarifier Mechanical Replacement (2)	M	415 Reserves	Maintenance	\$310,000			
8	Influent, Scum, RAS, WAS, Plant Drain, Effluent Pumps	M	415 Reserves	Maintenance		\$50,000		
9	Sludge Transfer Pump	M	415 Reserves	Maintenance		\$15,100		
10	Sludge Wasting Pump	M	415 Reserves	Maintenance		\$13,600		
11								

UNFUNDED PROJECTS		FUNDING SOURCE BENEFIT/ NEED						
NOT APPROVED - NO CURRENT FUNDING SOURCE		2021	2022	2023	2024	2025	2026	
1	Pipe Burst old AC in Old Town North of Elm	M	413 Reserves	Maintenance		\$500,000	200000*	
2	Sewer Plant Expansion Design Permitting	L	415 Reserves	Growth/ED*			\$952,000	
3	Sewer Plant Expansion Construction	L	SRF Loan	Growth/ED*				\$900,000
4	Sewer Line @Rebel/PS Under 15 Hendrickson to WWTP	M	Joint Agenc Devel	Growth/ED*				\$3,600,000
5	Old 99 Lift Station Upgrade	M	415 Reserves	Maintenance			\$957,000	
	*ED - Economic Development							* fund only 20% from reserves & Look for Grant funding

CAPITAL IMPROVEMENT PROJECTS 2021 to 2026

STORMWATER DEPARTMENT

SUBMITTED BY Kelly Rasmussen, Director of Public Works

Funded projects are those areas that are a priority to proactively address where stormwater has been shown to be an issue during storm events. Rate funding is very limited and currently only meets the minimal needs of the Community covering the operating costs and a interfund loan taken to address immediate issues to correct the areas at risk of flooding. Unfunded items are those that would benefit the City in order to meet state mandated compliance issues, help with more efficient operation of the stormwater system, meet needs for growth and economic development but funding is not within the current rate structure. Large projects will need outside funding which will create debt service costs.

PRIORITY H - M-L

PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

		FUNDING SOURCE	BENEFIT/ NEED	2021	2022	2023	2024	2025	2026
1	Cedar Street Evaluations - Camera/Jet	H 403	maintenance	\$30,000					
2									
3									
4									
5									
6									
7									
8									
9									
10									

UNFUNDED PROJECTS

NOT APPROVED - NO FUNDING SOURCE

		FUNDING SOURCE	BENEFIT/ NEED	2021	2022	2023	2024	2025	2026
1	Comprehensive Drainage Plan - Map Drainage Basin	H	Planning/Maintenance				\$70,000		
2									
3									
4									
5									

CAPITAL IMPROVEMENT PROJECTS 2021 to 2026

WATER DEPARTMENT

SUBMITTED BY Kelly Rasmussen, Director of Public Works

Funded items are those that have an immediate need to be completed due to issues of state mandated compliance or growth related service needs. Current rate structure has been developed to meet community needs for operations and some capital costs to meet the needs as the system ages and the City grows. Projects included in the commercial/industrial areas are need to help with promoting economic development of business and industry.

Unfunded items are those that would benefit the City in order to meet state mandated compliance issues, help with more efficient operation of the water system, meet needs for growth and economic development but funding is not within the current rate structure. Large projects will need outside funding which will create debt service costs.

PRIORITY H - M - L

PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

FUNDING SOURCE

BENEFIT/

NEED

2021

2022

2023

2024

2025

2026

1	Lower Green Mtn Reservoir W/Booster Station	H	408 Reserves	Upgrade	\$1,200,000						
2	Complete Robb Road Waterline Extension - Tidewater Pha	H	420 Reserves		\$330,000						
3	Purchase Property for 1MG Reservoir	M	408 Reserves	Growth	\$70,000						
4	N. Third Water Line - Fir to Holly	M	408 Reserves	Reliability	\$50,000						
5	NW Third Water line Replacement			f Fire flow	\$30,000						
6	AWIA 2018 Risk and Resilience / Emergency Response Plan		408 Reserves	Regulatory	\$60,000						
7	Replace Vincent Road Waterline	M	408 Reserves	Fire Flow /ED	\$120,000						
8											
9											
10											

UNFUNDED PROJECTS

NOT APPROVED -NO FUNDING SOURCE

FUNDING SOURCE

BENEFIT/

NEED

2021

2022

2023

2024

2025

2026

1	Purchase New Service Vehicle - Heavy Duty	M	Unknown	Reliability		\$85,000					
2	Purchase New Dump Truck	M	Unknown	Reliability		\$120,000					
3	Replace Central Port Waterline (Oak St to Wilson Dr)	H	Unknown	Reliability			\$400,000				
4	Replace Ivy Street Waterline - N 5th to 2nd Place	M	Unknown	Reliability			\$100,000				
5	Build 1MG Reservoir in Port Zone	M	Unknown	Fire Flow		\$250,000	\$2,250,000				
6	Install Additional Filter at Water Treatment Plant	H	Unknown	Expansion			\$500,000	\$4,000,000			
7	Replace Old Pacific Hwy S. Waterline (Stone Forest to Vincent Rd)	M	Unknown	Reliability				\$750,000	\$750,000		
8	Replace Cloverdale Waterlines (Vincent Rd. to Todd Rd)	H	Unknown	Reliability				\$1,000,000	\$1,000,000		
9	Bore New 8 in Main - T-Barge to WWTP	M	Unknown	Reliability				\$1,500,000			
10	Replace Simmons Road Reservoir w/Pump Station & Wat	L	Unknown	Reliability					\$1,000,000		
11	Replace Jaeger Road Waterline	M	Unknown	Reliability					\$250,000		
12	Replace East Frontage Road Waterline	M	Unknown	Reliability					\$60,000		
13	Replace Waterlines in Medrow Road/Westview Area	M	Unknown	Reliability					\$600,000		

DEBT OBLIGATIONS

The following are the outstanding loans the City of Kalama has used to make improvements to the water and sewer systems, downtown streets, and to 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, 2021 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 was able to make double the annual payments on this loan and was able to pay off the loan early, at the end of 2020.

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%. This was paid off in 2020. It is projected to purchase another vehicle in 2021 which will require an additional loan expected to begin in June 2021.

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 1/1/2021	PAYMENTS 2021	2022	2023	2024	2025	2026-2045	FINAL YEAR
COLOR KEY- WATER SEWER STREETS GENERAL FUND POLICE									
CAPITAL IMPROVEMENT LOANS									
PWTF/2001 H2O TREATMENT PLT CONST. (.5%)	\$4,132,992.75	\$217,525.93	\$218,613.57						2021
TOTAL WATER SYSTEM LOANS	\$4,132,992.75	\$217,525.93	\$218,613.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
DOE-SRF/WWTP CONSTRUCTION LOAN - 0%	\$5,762,166.92	\$2,068,470.17	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$590,991.48	2027
TOTAL SEWER SYSTEM LOANS	\$5,762,166.92	\$2,068,470.17	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$590,991.48	
Heritage Bank Building - USDA RD Loan (4%)	\$350,000.00	\$0.00	Paid off in 2020						2028
LGT0 - BOND - POLICE/PUBLIC SAFETY FACILITY (3%) -202	\$2,950,000.00	\$2,950,000.00	\$195,125.00	\$192,575.00	\$195,025.00	\$192,325.00	\$194,625.00	\$3,488,350.00	2043
rate varies 3% 2019-2024 4% 2025-2038 3.5% 2039 - 2043									
TOTAL GENERAL FUND LOANS	\$3,300,000.00	\$2,950,000.00	\$195,125.00	\$192,575.00	\$195,025.00	\$192,325.00	\$194,625.00	\$3,488,350.00	
TOTAL CAPITAL IMPROVEMENT LOANS	\$13,195,159.67	\$5,235,996.10	\$709,234.31	\$488,070.74	\$490,520.74	\$487,820.74	\$490,120.74	\$4,079,341.48	\$ 6,745,108.75
VEHICLE/EQUIPMENT LOANS/LEASES									
CITY INTERFUND LOANS									
GENERAL FUND - Police Vehicle Loan 2017 001 - 415	\$41,660.28	\$0.00	Pay off in 2020						2021
STORMWATER - Loan from 413 to 403	\$200,000.00	\$134,991.16	\$69,267.36	\$69,255.35					2022
Police Car Purchase in 2021 - Interfund loan to purchase - June?									
TOTALS	\$13,436,819.95	\$5,370,987.26	\$778,501.67	\$557,325.09	\$490,520.74	\$487,820.74	\$490,120.74	\$4,079,341.48	

2021

LINE-ITEM BUDGET

REVENUE

&

EXPENDITURES

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 001 - GENERAL OPERATING FUND - REVENUES						
001-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$104,798.85	\$189,898.12	\$200,000.00	\$154,883.98	\$200,000.00
	001-000-000-308 Total	\$104,798.85	\$189,898.12	\$0.00	\$154,883.98	\$200,000.00
001-000-000-311-10-00-00	General Fund Property Taxes	\$468,475.31	\$465,348.02	\$200,000.00	\$493,785.44	\$528,100.00
	001-000-000-311 Total	\$468,475.31	\$465,348.02	\$500,000.00	\$493,785.44	\$528,100.00
001-000-000-313-11-00-00	Local Retail Sales Tax	\$595,162.51	\$601,210.09	\$500,000.00	\$887,437.26	\$650,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	\$47,242.58	\$50,587.09	\$900,000.00	\$58,385.30	\$53,000.00
	001-000-000-313 Total	\$642,405.09	\$651,797.18	\$58,000.00	\$945,822.56	\$703,000.00
001-000-000-316-41-00-00	Cowlitz PUD Utility Tax	\$144,158.52	\$136,858.41	\$958,000.00	\$137,851.63	\$150,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	\$12,480.98	\$12,777.42	\$175,000.00	\$15,924.03	\$22,000.00
001-000-000-316-46-00-00	Cable - Cascade Networks	\$0.00	\$0.00	\$20,000.00	\$0.00	\$500.00
001-000-000-316-47-00-01	Kalama Telephone Utility Taxes	\$10,945.17	\$10,559.47	\$500.00	\$10,684.21	\$12,000.00
001-000-000-316-47-00-02	Telephone Utility Taxes-Other Companies	\$29,964.97	\$25,589.68	\$14,000.00	\$22,079.91	\$33,000.00
001-000-000-316-48-00-00	Water Utility Taxes	\$94,579.89	\$90,532.48	\$35,000.00	\$90,830.68	\$105,600.00
001-000-000-316-49-00-00	Sewer Utility Taxes	\$85,977.32	\$98,239.73	\$99,000.00	\$97,226.32	\$99,840.00
001-000-000-316-81-00-00	Gambling Excise Taxes	\$14,142.73	\$15,629.16	\$96,000.00	\$9,141.56	\$15,000.00
	001-000-000-316 Total	\$392,249.58	\$390,186.35	\$16,000.00	\$383,738.34	\$437,940.00
001-000-000-317-20-00-00	Leasehold Excise Taxes	\$40,900.46	\$66,378.85	\$455,500.00	\$60,432.78	\$75,000.00
	001-000-000-317 Total	\$40,900.46	\$66,378.85	\$75,000.00	\$60,432.78	\$75,000.00
001-000-000-321-30-00-00	Fireworks Permits	\$0.00	\$100.00	\$75,000.00	\$100.00	\$200.00
001-000-000-321-70-01-00	Cabaret Licenses	\$240.00	\$360.00	\$200.00	\$360.00	\$240.00
001-000-000-321-70-02-00	Amusement Machine Licenses	\$30.00	\$30.00	\$240.00	\$30.00	\$150.00
001-000-000-321-91-00-00	Cable Franchise Tax - Comcast	\$27,525.16	\$29,665.39	\$150.00	\$29,840.16	\$32,000.00
001-000-000-321-99-00-00	Other Business Licenses	\$33,132.95	\$30,570.00	\$35,000.00	\$43,451.63	\$35,000.00
	001-000-000-321 Total	\$60,928.11	\$60,725.39	\$43,000.00	\$73,781.79	\$67,590.00
001-000-000-322-10-00-00	Building Permits	\$117,240.13	\$229,132.29	\$78,590.00	\$119,279.61	\$170,000.00
001-000-000-322-10-01-00	Critical Areas Permit	\$400.00	\$500.00	\$175,000.00	\$1,000.00	\$1,000.00
001-000-000-322-10-02-00	Plumbing/Mechanical-Other Bldg Permits	\$9,576.11	\$10,670.42	\$500.00	\$8,083.64	\$10,000.00
001-000-000-322-30-00-00	Animal Licenses	\$3,196.50	\$3,450.00	\$10,000.00	\$3,765.00	\$3,800.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	\$1,246.00	\$1,447.50	\$3,500.00	\$916.00	\$2,000.00
	001-000-000-322 Total	\$131,658.74	\$245,200.21	\$2,000.00	\$133,044.25	\$186,800.00
001-000-000-331-12-03-00	FEMA - Disaster Assistance	\$0.00	\$0.00	\$191,000.00	\$2,380.33	\$0.00
001-000-000-331-16-60-00	Federal Grant - DOJ - BulletProof Vest	\$0.00	\$290.30	\$2,500.00	\$415.78	\$900.00
	001-000-000-331 Total	\$0.00	\$290.30	\$900.00	\$2,796.11	\$900.00
001-000-000-334-00-30-07	WA Sec of ST - Archives	\$5,625.00	\$0.00	\$3,400.00	\$0.00	\$0.00
001-000-000-334-01-20-00	WASPC Grant Funds	\$2,953.17	\$1,548.44	\$0.00	\$909.77	\$1,500.00
001-000-000-334-01-20-01	State Grant -Other Judicial Agencies	\$661.86	\$560.00	\$3,000.00	\$384.25	\$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	\$850.07	\$1,049.27	\$11,200.00	\$227.78	\$2,000.00
	001-000-000-334 Total	\$10,090.10	\$3,157.71	\$2,000.00	\$1,521.80	\$14,700.00
001-000-000-335-00-91-00	PUD Privilege Tax	\$22,214.28	\$23,245.91	\$16,200.00	\$25,176.97	\$25,300.00
	001-000-000-335 Total	\$22,214.28	\$23,245.91	\$25,200.00	\$25,176.97	\$25,300.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$4,012.50	\$3,200.27	\$25,200.00	\$3,319.21	\$3,300.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$13,248.92	\$15,051.98	\$3,300.00	\$18,307.54	\$17,000.00
001-000-000-336-06-95-00	Liquor Board Profits	\$21,715.33	\$22,441.75	\$15,920.00	\$23,282.22	\$23,500.00
	001-000-000-336 Total	\$38,976.75	\$40,694.00	\$23,300.00	\$44,908.97	\$43,800.00
001-000-000-337-40-00-01	Timber Harvest Taxes	\$763.82	\$811.99	\$42,520.00	\$551.22	\$500.00
	001-000-000-337 Total	\$763.82	\$811.99	\$500.00	\$551.22	\$500.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
001-000-000-341-28-00-00	Other Court Revenues	\$0.00	\$0.00	\$500.00	\$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	\$623.90	\$637.90	\$200.00	\$336.03	\$500.00
001-000-000-341-43-00-01	Water Service Fee	\$84,500.00	\$89,000.04	\$500.00	\$95,000.00	\$100,000.00
001-000-000-341-43-00-02	Sewer Service Fee	\$71,500.00	\$74,000.04	\$95,000.00	\$80,000.00	\$85,000.00
001-000-000-341-43-00-03	Street Service Fee	\$5,000.00	\$6,999.96	\$80,000.00	\$7,000.00	\$7,000.00
001-000-000-341-43-00-04	Garbage Service Fee	\$23,000.00	\$24,000.00	\$7,000.00	\$30,000.00	\$33,000.00
001-000-000-341-62-00-00	Printing - Duplicating Court Fees	\$0.00	\$1.25	\$30,000.00	\$0.00	\$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	\$116.65	\$63.45	\$100.00	\$271.32	\$300.00
	001-000-000-341 Total	\$184,740.55	\$194,702.64	\$200.00	\$212,607.35	\$226,400.00
001-000-000-342-10-00-00	Law Enforcement Service	\$784.90	\$905.66	\$213,300.00	\$871.25	\$1,000.00
001-000-000-342-38-00-00	Housing/monitoring Prisoners	\$50.00	\$50.00	\$1,000.00	\$0.00	\$300.00
001-000-000-342-40-00-00	Protective Inspection Fees	\$0.00	\$0.00	\$300.00	\$0.00	\$10,000.00
001-000-000-342-50-00-00	Emergency Service Fees	\$0.00	\$0.00	\$10,000.00	\$0.00	\$100.00
	001-000-000-342 Total	\$834.90	\$955.66	\$100.00	\$871.25	\$11,400.00
001-000-000-345-23-00-00	Animal Control Fees	\$125.00	\$0.00	\$11,400.00	\$0.00	\$300.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	\$11,125.00	\$7,750.00	\$300.00	\$12,499.18	\$15,000.00
001-000-000-345-83-00-00	Plan Check Fees	\$69,041.19	\$142,608.32	\$15,000.00	\$130,182.07	\$138,000.00
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	\$121,624.87	\$147,021.80	\$140,000.00	\$53,277.84	\$100,000.00
001-000-000-345-89-01-00	Critical Areas Review Fee	\$200.00	\$600.00	\$125,000.00	\$500.00	\$500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	\$0.00	\$600.00	\$500.00	\$0.00	\$5,000.00
001-000-000-345-89-03-00	Shoreline Permits	\$4,500.00	\$3,000.00	\$5,000.00	\$0.00	\$3,000.00
	001-000-000-345 Total	\$206,511.06	\$301,580.12	\$3,000.00	\$196,459.09	\$261,800.00
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	\$245.60	\$122.79	\$288,800.00	\$24.56	\$300.00
	001-000-000-352 Total	\$245.60	\$122.79	\$300.00	\$24.56	\$300.00
001-000-000-353-10-00-00	Traffic Fines	\$16,514.38	\$20,342.59	\$300.00	\$18,820.62	\$21,000.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	\$285.68	\$246.59	\$20,000.00	\$473.95	\$500.00
	001-000-000-353 Total	\$16,800.06	\$20,589.18	\$500.00	\$19,294.57	\$21,500.00
001-000-000-354-00-00-00	Parking Fines	\$58.00	\$38.00	\$20,500.00	\$38.00	\$300.00
	001-000-000-354 Total	\$58.00	\$38.00	\$300.00	\$38.00	\$300.00
001-000-000-355-20-00-00	Dui Fines	\$3,058.72	\$2,356.11	\$300.00	\$2,262.89	\$3,000.00
001-000-000-355-80-00-00	Other Traffic Fines	\$1,728.52	\$2,051.65	\$3,000.00	\$1,667.64	\$2,500.00
	001-000-000-355 Total	\$4,787.24	\$4,407.76	\$3,000.00	\$3,930.53	\$5,500.00
001-000-000-356-90-00-00	Non-Traffic Fines	\$297.53	\$734.61	\$6,000.00	\$357.02	\$500.00
	001-000-000-356 Total	\$297.53	\$734.61	\$700.00	\$357.02	\$500.00
001-000-000-357-33-00-00	Public Defense Costs	\$1,505.41	\$1,887.96	\$700.00	\$628.12	\$2,000.00
001-000-000-357-37-00-00	District/Municipal Court Cost Recoupments	\$1,756.24	\$1,639.65	\$2,500.00	\$986.52	\$2,000.00
	001-000-000-357 Total	\$3,261.65	\$3,527.61	\$2,000.00	\$1,614.64	\$4,000.00
001-000-000-361-11-00-00	Interest ON Investments	\$2,088.40	\$4,154.70	\$4,500.00	\$1,306.21	\$2,000.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	\$907.25	\$1,113.47	\$2,500.00	\$1,236.56	\$1,000.00
001-000-000-361-40-01-00	Interest From Municipal Court	\$1,967.25	\$2,615.18	\$1,000.00	\$2,051.62	\$2,500.00
	001-000-000-361 Total	\$4,962.90	\$7,883.35	\$2,500.00	\$4,594.39	\$5,500.00
001-000-000-367-00-00-00	Private Contribution	\$65.00	\$0.00	\$6,000.00	\$0.00	\$0.00
001-000-000-367-00-46-01	AWC Lexipol Grant	\$0.00	\$4,066.50	\$0.00	\$2,386.50	\$2,500.00
	001-000-000-367 Total	\$65.00	\$4,066.50	\$2,500.00	\$2,386.50	\$2,500.00
001-000-000-369-91-00-00	Other Misc. Revenue	\$1,337.38	\$575.47	\$2,500.00	\$493.09	\$1,000.00
	001-000-000-369 Total	\$1,337.38	\$575.47	\$1,500.00	\$493.09	\$1,000.00
001-000-000-381-10-00-01	Interfund Loan--#135	\$0.00	\$0.00	\$1,500.00	\$0.00	\$40,000.00
	001-000-000-381 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
001-000-000-386-89-25-00	Court - ITMC Safety	\$0.00	\$0.00	\$0.00	\$59.30	\$0.00
	001-000-000-386 Total	\$0.00	\$0.00	\$0.00	\$59.30	\$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	\$735.50	\$677.00	\$0.00	\$811.55	\$1,000.00
001-000-000-389-30-50-02	State Remittances - Wsp	\$1,783.00	\$1,668.25	\$1,500.00	\$777.00	\$1,500.00
001-000-000-389-30-50-03	County Crime Victims-Municipal	\$452.00	\$467.21	\$1,500.00	\$383.93	\$600.00
001-000-000-389-30-50-40	State Remittances-Crime Vict	\$29,221.41	\$30,519.22	\$600.00	\$26,297.25	\$30,000.00
	001-000-000-389 Total	\$32,191.91	\$33,331.68	\$30,000.00	\$28,269.73	\$33,100.00
001-000-000-395-10-00-00	Sales of Fixed Assets	\$2,926.00	\$0.00	\$33,600.00	\$0.00	\$0.00
	001-000-000-395 Total	\$2,926.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-397-00-00-00	Operating Transfers-IN	\$7,000.00	\$0.00	\$0.00	\$13,000.00	\$0.00
	001-000-000-397 Total	\$7,000.00	\$0.00	\$0.00	\$13,000.00	\$0.00
	Fund Total	\$2,379,480.87	\$2,710,249.40	\$3,135,310.00	\$2,804,444.23	\$2,897,430.00
FUND 001 - GENERAL OPERATING FUND - EXPENDITURES						
001-000-000-511-30-44-00	Official Publication Service	\$5,532.99	\$6,987.88	\$7,000.00	\$7,550.98	\$9,000.00
001-000-000-511-60-10-00	Council Salaries	\$19,400.00	\$18,700.00	\$20,400.00	\$20,300.00	\$21,000.00
001-000-000-511-60-20-00	Council Benefits	\$1,548.84	\$1,476.15	\$2,000.00	\$1,593.39	\$2,000.00
001-000-000-511-60-41-00	Professional Services	\$0.00	\$0.00	\$100.00	\$2,954.23	\$1,100.00
001-000-000-511-60-43-00	Travel	\$2,431.39	\$1,088.82	\$4,000.00	\$428.53	\$3,000.00
001-000-000-511-60-49-00	Miscellaneous	\$117.82	\$437.85	\$500.00	\$1,032.67	\$500.00
	001-000-000-511 Total	\$29,031.04	\$28,690.70	\$34,000.00	\$33,859.80	\$36,600.00
001-000-000-512-50-41-00	Professional Services - Court	\$21,530.12	\$19,205.78	\$26,500.00	\$23,666.06	\$26,500.00
001-000-000-512-50-49-00	WitNESS/Jury/Outside Services	\$669.08	\$1,162.95	\$1,000.00	\$895.60	\$1,000.00
	001-000-000-512 Total	\$22,199.20	\$20,368.73	\$27,500.00	\$24,561.66	\$27,500.00
001-000-000-513-10-10-00	Administration Salaries	\$22,345.02	\$18,615.06	\$20,000.00	\$19,127.81	\$25,000.00
001-000-000-513-10-20-00	Administration Benefits	\$8,683.47	\$7,086.53	\$8,000.00	\$7,184.70	\$12,000.00
001-000-000-513-10-32-00	Vehicle - Fuel	\$242.33	\$485.23	\$500.00	\$199.53	\$500.00
001-000-000-513-10-43-00	Travel & Training	\$2,998.11	\$2,006.43	\$5,000.00	\$2,426.36	\$5,000.00
001-000-000-513-10-48-00	Vehicle Repairs & Maintenance	\$0.00	\$75.20	\$500.00	\$96.73	\$300.00
001-000-000-513-10-49-00	Miscellaneous	\$233.56	\$810.89	\$1,000.00	\$426.74	\$1,000.00
	001-000-000-513 Total	\$34,502.49	\$29,079.34	\$35,000.00	\$29,461.87	\$43,800.00
001-000-000-514-23-10-00	Financial Salaries	\$178,781.65	\$209,670.53	\$228,000.00	\$222,226.63	\$246,000.00
001-000-000-514-23-20-00	Financial Benefits	\$87,534.36	\$101,873.23	\$111,000.00	\$105,162.63	\$127,000.00
001-000-000-514-23-31-00	Office & Operating Supplies	\$2,908.63	\$2,616.23	\$3,000.00	\$3,279.14	\$4,000.00
001-000-000-514-23-35-00	Small Tools & Minor Equipment	\$1,802.96	\$1,915.27	\$500.00	\$305.09	\$3,000.00
001-000-000-514-23-41-00	Professional Services	\$9,631.00	\$5,699.24	\$10,000.00	\$12,473.54	\$11,000.00
001-000-000-514-23-42-00	Communications	\$7,567.14	\$8,492.97	\$10,000.00	\$8,634.86	\$9,000.00
001-000-000-514-23-43-00	Travel, Training	\$4,214.02	\$2,905.01	\$4,000.00	\$2,287.55	\$5,000.00
001-000-000-514-23-45-00	Rentals & Leases	\$1,130.05	\$0.00	\$0.00	\$194.22	\$1,000.00
001-000-000-514-23-48-00	Equipment Maintenance	\$9,135.20	\$13,787.02	\$10,500.00	\$10,273.30	\$10,000.00
001-000-000-514-23-48-01	Vehicle Repairs & Maintenance	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-514-23-49-00	Miscellaneous	\$2,240.68	\$2,957.86	\$3,000.00	\$2,885.12	\$3,000.00
001-000-000-514-90-40-00	Election Costs	\$7,280.66	\$8,231.83	\$8,000.00	\$9,859.24	\$10,000.00
	001-000-000-514 Total	\$312,226.35	\$358,149.19	\$388,200.00	\$377,581.32	\$429,200.00
001-000-000-515-31-40-01	Legal - Civil - Retainer	\$24,999.96	\$24,999.96	\$30,000.00	\$24,999.96	\$30,000.00
001-000-000-515-31-40-02	Legal - Criminal - Retainer	\$15,600.00	\$16,692.00	\$19,600.00	\$19,596.00	\$19,600.00
001-000-000-515-35-40-01	Legal - Other Civil Cases	\$630.00	\$0.00	\$10,000.00	\$5,026.90	\$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	\$19,800.00	\$23,000.00	\$23,525.00	\$23,000.00
	001-000-000-515 Total	\$62,829.96	\$61,491.96	\$83,100.00	\$73,147.86	\$83,100.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
001-000-000-518-30-10-00	Salaries - Facil/City Hall/Library	\$3,951.87	\$1,461.42	\$2,000.00	\$414.20	\$1,000.00
001-000-000-518-30-20-00	Benefits	\$703.22	\$1,946.27	\$700.00	\$173.20	\$500.00
001-000-000-518-30-31-00	Operating Supplies - City Hall/Library	\$234.54	\$534.03	\$600.00	\$319.81	\$600.00
001-000-000-518-30-35-00	Small Tools & Equipment - City	\$0.00	\$0.00	\$100.00	\$44.24	\$100.00
001-000-000-518-30-41-00	Janitorial /Grounds Care - City Hall	\$342.45	\$1,127.83	\$2,500.00	\$1,132.85	\$2,700.00
001-000-000-518-30-47-00	Utilities - City Hall/Library	\$4,900.52	\$5,813.01	\$5,500.00	\$6,178.66	\$5,500.00
001-000-000-518-30-48-00	Building Maintenance - City	\$1,984.89	\$2,524.03	\$3,000.00	\$4,563.80	\$3,800.00
001-000-000-518-31-21-10	Police Facilities - Salaries	\$2,369.23	\$1,772.92	\$2,000.00	\$466.87	\$1,000.00
001-000-000-518-31-21-20	Police Facilities - Benefits	\$637.30	\$582.12	\$700.00	\$383.40	\$500.00
001-000-000-518-31-21-31	Operating Supplies - Police	\$154.61	\$138.71	\$500.00	\$544.88	\$600.00
001-000-000-518-31-21-41	Janitorial/Grounds Care - Police	\$0.00	\$1,580.00	\$5,000.00	\$3,725.37	\$6,000.00
001-000-000-518-31-21-47	Utilities - Police	\$5,440.11	\$13,166.29	\$15,000.00	\$14,680.99	\$15,000.00
001-000-000-518-31-21-48	Building Maintenance - Police	\$349.27	\$3,950.50	\$8,000.00	\$10,450.74	\$7,700.00
001-000-000-518-61-00-01	Judgements & Settlements	\$0.00	\$0.00	\$0.00	\$3,300.00	\$0.00
001-000-000-518-90-49-00	Other Governmental Services	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
001-000-000-518-90-49-01	Assoc. of Wash. Cities	\$1,361.00	\$1,502.00	\$1,630.00	\$1,629.00	\$1,700.00
001-000-000-518-90-49-02	C-W Council of Governments	\$4,716.00	\$4,837.00	\$5,000.00	\$4,707.00	\$5,000.00
	001-000-000-518 Total	\$27,145.01	\$41,036.13	\$52,230.00	\$52,715.01	\$51,700.00
001-000-000-521-10-10-00	Civil Service Sec. Salary	\$307.08	\$548.00	\$1,000.00	\$568.55	\$1,000.00
001-000-000-521-10-20-00	Civil Service Sec. Benefits	\$167.15	\$292.23	\$500.00	\$296.43	\$500.00
001-000-000-521-10-31-00	Office & Operating Supplies	\$159.31	\$122.97	\$150.00	\$47.45	\$150.00
001-000-000-521-10-40-01	Professional Services - Admin	\$72.00	\$594.23	\$500.00	\$76.00	\$500.00
001-000-000-521-10-41-00	Professional Services - Civil Service	\$440.00	\$862.99	\$800.00	\$601.38	\$800.00
001-000-000-521-10-42-00	Communications	\$135.57	\$174.97	\$100.00	\$50.00	\$100.00
001-000-000-521-10-43-00	Police Admin - Travel	\$59.16	\$0.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-521-10-43-01	Travel - Civil Service	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,000.00
001-000-000-521-10-44-00	Advertising	\$0.00	\$0.00	\$200.00	\$112.00	\$200.00
001-000-000-521-10-49-00	Police Admin - Dues/Registration	\$0.00	\$200.00	\$300.00	\$220.00	\$300.00
001-000-000-521-20-11-00	Regular Salaries	\$428,513.95	\$503,247.37	\$550,000.00	\$552,642.34	\$595,000.00
001-000-000-521-20-11-01	Overtime Earnings	\$79,986.35	\$54,260.05	\$63,000.00	\$50,167.99	\$63,000.00
001-000-000-521-20-12-00	Court Time	\$413.73	\$288.37	\$1,000.00	\$0.00	\$500.00
001-000-000-521-20-13-00	Earnings-On Call/Holiday Pay	\$13,073.35	\$21,485.59	\$23,500.00	\$23,200.43	\$27,000.00
001-000-000-521-20-14-00	Shift/Dif. & Holiday O.T.	\$4,253.21	\$4,714.84	\$4,300.00	\$3,158.35	\$4,000.00
001-000-000-521-20-15-00	Relief Officers	\$0.00	\$0.00	\$0.00	\$3,198.55	\$0.00
001-000-000-521-20-21-00	Regular Benefits	\$208,180.02	\$226,304.85	\$264,000.00	\$234,339.57	\$276,000.00
001-000-000-521-20-22-00	Uniforms	\$7,140.35	\$5,500.14	\$8,000.00	\$8,433.07	\$8,000.00
001-000-000-521-20-31-00	Office & Operating Supplies	\$2,348.89	\$3,837.17	\$4,400.00	\$3,051.55	\$4,400.00
001-000-000-521-20-31-01	Supplies - Traffic/Safety Equipment	\$2,370.96	\$1,957.27	\$2,700.00	\$279.82	\$2,700.00
001-000-000-521-20-31-02	Supplies - Tickets/Forms	\$0.00	\$0.00	\$300.00	\$65.77	\$300.00
001-000-000-521-20-32-00	Supplies - Fuel	\$13,936.53	\$16,779.87	\$12,000.00	\$12,131.16	\$12,000.00
001-000-000-521-20-35-00	Small Tools & Minor Equipment	\$193.98	\$1,118.34	\$2,000.00	\$1,544.17	\$2,000.00
001-000-000-521-20-41-00	Professional Services - Legal	\$90.00	\$8,453.00	\$8,000.00	\$4,773.00	\$6,500.00
001-000-000-521-20-42-00	Communications	\$14,062.76	\$13,813.76	\$15,000.00	\$16,932.80	\$15,000.00
001-000-000-521-20-43-00	Testing	\$1,695.06	\$1,135.50	\$1,500.00	\$2,042.00	\$2,000.00
001-000-000-521-20-45-00	Rents & Leases - Copier, Etc	\$247.39	\$917.32	\$1,200.00	\$1,335.94	\$1,200.00
001-000-000-521-20-48-00	Vehicle Maintenance	\$5,684.23	\$5,291.86	\$8,000.00	\$5,251.07	\$8,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	\$1,310.20	\$10,274.19	\$10,000.00	\$12,732.28	\$13,350.00
001-000-000-521-20-48-02	Towing Costs	\$552.99	\$221.11	\$900.00	\$773.79	\$900.00
001-000-000-521-20-49-00	Miscellaneous	\$2,234.19	\$1,710.48	\$4,800.00	\$4,024.90	\$4,000.00
001-000-000-521-21-49-00	Criminal Investigations	\$0.00	\$436.71	\$100.00	\$75.66	\$100.00
001-000-000-521-30-31-00	Crime Prevention	\$164.95	\$0.00	\$300.00	\$0.00	\$300.00

2021 BUDGET ESTIMATES

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
001-000-000-521-40-31-00	Training Supplies	\$0.00	\$0.00	\$500.00	\$18.83	\$500.00
001-000-000-521-40-31-01	Supplies - Ammo-Targets	\$0.00	\$1,405.67	\$2,000.00	\$1,890.31	\$2,800.00
001-000-000-521-40-43-00	Training/Travel-Meals-Lodging	\$57.80	\$964.25	\$2,000.00	\$565.65	\$2,000.00
001-000-000-521-40-43-01	Travel-Mileage	\$215.71	\$186.76	\$200.00	\$0.00	\$200.00
001-000-000-521-40-49-00	Training Registration	\$1,103.00	\$624.00	\$2,000.00	\$759.00	\$1,500.00
	001-000-000-521 Total	\$789,169.87	\$887,723.86	\$998,750.00	\$945,359.81	\$1,059,300.00
001-000-000-522-20-41-01	Dept. of Emerg. Mgmt.	\$5,877.00	\$7,029.00	\$7,200.00	\$7,134.00	\$7,320.00
001-000-000-522-20-41-02	Cowlitz County Communication	\$39,460.73	\$39,462.28	\$40,000.00	\$39,462.32	\$41,000.00
	001-000-000-522 Total	\$45,337.73	\$46,491.28	\$47,200.00	\$46,596.32	\$48,320.00
001-000-000-523-60-40-01	Care & Custody of Prisoners	\$32,200.44	\$27,765.08	\$30,000.00	\$12,232.10	\$30,000.00
001-000-000-523-60-41-00	Prisoner Medical Costs	\$2,073.61	\$0.00	\$1,500.00	\$0.00	\$1,500.00
	001-000-000-523 Total	\$34,274.05	\$27,765.08	\$31,500.00	\$12,232.10	\$31,500.00
001-000-000-524-20-10-00	Building Code Enforcement Salaries	\$60,893.63	\$3,393.06	\$5,000.00	\$4,966.79	\$5,000.00
001-000-000-524-20-20-00	Benefits	\$29,876.43	\$1,524.50	\$2,000.00	\$2,358.41	\$2,500.00
001-000-000-524-20-31-00	Building & Code Enforcement	\$348.08	\$13.97	\$500.00	\$696.07	\$500.00
001-000-000-524-20-32-00	Supplies - Fuel	\$0.00	\$60.02	\$200.00	\$25.24	\$100.00
001-000-000-524-20-43-00	Travel & Training	\$1,104.98	\$200.00	\$1,000.00	\$470.81	\$1,000.00
001-000-000-524-20-48-00	Vehicle Maintenance	\$50.33	\$34.56	\$300.00	\$8.33	\$300.00
001-000-000-524-20-48-01	Building Code Enforcement - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
001-000-000-524-20-49-00	Miscellaneous	\$1,392.69	\$938.39	\$1,000.00	\$852.47	\$1,000.00
001-000-000-524-60-41-00	Building Reviews - Outside Consultants	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
001-000-000-524-60-41-01	Professional Services - Fire Marshal	\$1,744.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
001-000-000-524-60-41-02	Professional Services - Outside Consultants	\$1,439.25	\$0.00	\$5,000.00	\$0.00	\$5,000.00
	001-000-000-524 Total	\$96,849.39	\$6,164.50	\$27,000.00	\$9,378.12	\$27,900.00
001-000-000-554-30-31-00	Animal Control Supplies	\$172.02	\$145.94	\$200.00	\$88.24	\$200.00
001-000-000-554-30-40-00	Professional Services	\$0.00	\$0.00	\$300.00	\$279.00	\$300.00
001-000-000-554-30-42-00	Postage	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-554-90-41-00	Air Pollution Control Auth.	\$1,092.20	\$1,388.60	\$1,500.00	\$1,457.50	\$1,550.00
	001-000-000-554 Total	\$1,264.22	\$1,534.54	\$2,100.00	\$1,824.74	\$2,150.00
001-000-000-557-20-41-01	Informational Services - KLTV	\$5,504.92	\$5,933.03	\$6,500.00	\$5,967.94	\$6,500.00
	001-000-000-557 Total	\$5,504.92	\$5,933.03	\$6,500.00	\$5,967.94	\$6,500.00
001-000-000-558-50-10-00	Building & Land Use Salaries	\$0.00	\$76,167.77	\$92,000.00	\$68,642.25	\$76,500.00
001-000-000-558-50-20-00	Building/Land Use - Benefits	\$0.00	\$35,208.00	\$39,000.00	\$33,454.24	\$38,500.00
001-000-000-558-50-30-00	Building/Land Use Supplies	\$0.00	\$973.26	\$1,000.00	\$442.34	\$1,000.00
001-000-000-558-50-40-01	Building Plan Review - Consultants	\$102,107.23	\$192,194.39	\$150,000.00	\$126,973.03	\$120,000.00
001-000-000-558-50-40-02	Building Inspections - Consultants	\$22,859.95	\$25,349.62	\$20,000.00	\$38,102.41	\$30,000.00
001-000-000-558-50-40-03	Outside Consultants - Land Use Permits	\$56,410.21	\$80,005.91	\$80,000.00	\$19,855.40	\$50,000.00
001-000-000-558-50-43-00	Training - Building Code	\$0.00	\$0.00	\$2,000.00	\$917.00	\$2,000.00
001-000-000-558-50-44-00	Advertising & Public Notices - Permit Applications	\$0.00	\$322.00	\$500.00	\$0.00	\$500.00
001-000-000-558-50-48-01	Building- Land Use - Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
001-000-000-558-60-11-00	City Planning - Salaries	\$9,792.84	\$10,517.32	\$20,000.00	\$16,315.93	\$25,000.00
001-000-000-558-60-21-00	City Planning Benefits	\$4,861.53	\$5,037.53	\$7,000.00	\$6,761.91	\$12,000.00
001-000-000-558-60-31-00	Office & Operating Supplies	\$515.92	\$81.37	\$300.00	\$447.84	\$500.00
001-000-000-558-60-41-00	Professional Services - Hearings	\$0.00	\$2,676.32	\$5,000.00	\$2,800.30	\$5,000.00
001-000-000-558-60-41-02	Professional Services - Community Planning Consultants	\$1,805.61	\$26,390.16	\$10,000.00	\$28,704.58	\$20,000.00

2021 BUDGET ESTIMATES

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
001-000-000-558-60-41-03	Professional Services - Engineering	\$0.00	\$1,156.83	\$3,000.00	\$85.74	\$3,000.00
001-000-000-558-60-41-04	Land Use Code Updates	\$15,408.14	\$4,515.65	\$50,000.00	\$13,272.50	\$20,000.00
001-000-000-558-60-42-00	Postage	\$22.50	\$150.00	\$200.00	\$25.00	\$200.00
001-000-000-558-60-43-00	PC Training and Travel	\$75.00	\$0.00	\$1,000.00	\$70.00	\$1,000.00
001-000-000-558-60-44-00	Land Use Code Advertising/Public	\$1,577.99	\$2,135.00	\$2,500.00	\$1,771.00	\$1,500.00
001-000-000-558-60-49-00	Miscellaneous	\$50.00	\$83.31	\$200.00	\$230.00	\$500.00
001-000-000-558-70-41-00	Economic Development	\$392.89	\$1,000.00	\$4,000.00	\$2,000.00	\$4,000.00
	001-000-000-558 Total	\$215,879.81	\$463,964.44	\$487,700.00	\$360,871.47	\$412,200.00
001-000-000-566-00-40-00	Alcoholism (MH&MR)	\$692.07	\$898.81	\$700.00	\$831.28	\$900.00
	001-000-000-566 Total	\$692.07	\$898.81	\$700.00	\$831.28	\$900.00
001-000-000-573-90-49-00	Special Events	(\$28.92)	\$0.00	\$1,000.00	\$0.00	\$500.00
	001-000-000-573 Total	(\$28.92)	\$0.00	\$1,000.00	\$0.00	\$500.00
001-000-000-576-80-11-00	Parks - Salaries	\$4,677.57	\$5,158.86	\$7,500.00	\$9,892.08	\$8,000.00
001-000-000-576-80-21-00	Parks - Benefits	\$2,183.43	\$3,708.46	\$4,000.00	\$6,735.77	\$4,000.00
001-000-000-576-80-30-00	Equipment	\$141.42	\$161.81	\$500.00	\$59.44	\$500.00
001-000-000-576-80-31-00	Parks - Supplies	\$1,621.93	\$1,398.52	\$1,500.00	\$244.27	\$1,500.00
001-000-000-576-80-41-00	Professional Services	\$47.70	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-80-47-00	Utilities - Parks	\$7,592.61	\$13,012.49	\$10,000.00	\$16,703.44	\$14,000.00
001-000-000-576-80-48-00	Parks Maintenance	\$3,090.54	\$962.56	\$2,000.00	\$1,657.24	\$2,000.00
	001-000-000-576 Total	\$19,355.20	\$24,402.70	\$25,500.00	\$35,292.24	\$30,000.00
001-000-000-581-20-00-04	Interfund Loan Repayment Police Car	\$7,828.77	\$7,947.03	\$25,900.00	\$25,884.49	\$4,650.00
	001-000-000-581 Total	\$7,828.77	\$7,947.03	\$25,900.00	\$25,884.49	\$4,650.00
001-000-000-589-30-00-00	Crime Victims Services	\$452.00	\$467.21	\$600.00	\$383.93	\$600.00
001-000-000-589-30-00-01	Building/Energy Code Fee	\$0.00	\$1,794.00	\$1,000.00	\$656.55	\$1,000.00
001-000-000-589-30-00-02	State Remittances - WSP	\$1,842.00	\$1,572.25	\$2,000.00	\$1,125.25	\$2,000.00
001-000-000-589-30-00-04	State Remittances	\$29,232.91	\$30,519.22	\$30,000.00	\$26,481.75	\$30,000.00
	001-000-000-589 Total	\$31,526.91	\$34,352.68	\$33,600.00	\$28,647.48	\$33,600.00
001-000-000-591-21-79-00	Loan Principal Payments - Police Car	\$0.00	\$14,000.04	\$0.00	\$0.00	\$0.00
	001-000-000-591 Total	\$0.00	\$14,000.04	\$0.00	\$0.00	\$0.00
001-000-000-592-21-80-02	Interfund Loan Interest - 415	\$571.23	\$452.97	\$355.00	\$309.84	\$220.00
	001-000-000-592 Total	\$571.23	\$452.97	\$355.00	\$309.84	\$220.00
001-000-000-594-14-63-00	Capital Outlay - Finance	\$0.00	\$25,355.90	\$0.00	\$0.00	\$0.00
001-000-000-594-14-64-00	Capital Outlay - Finance Equipment	\$19,694.63	\$8,935.47	\$12,000.00	\$12,524.20	\$10,000.00
001-000-000-594-18-70-00	Capital Lease - Copier	\$1,493.72	\$1,477.08	\$1,500.00	\$1,578.05	\$4,300.00
001-000-000-594-21-64-00	Capital Outlay - Police Equip.	\$3,668.60	\$30,000.00	\$50,000.00	\$50,316.40	\$54,000.00
	001-000-000-594 Total	\$24,856.95	\$65,768.45	\$63,500.00	\$64,418.65	\$68,300.00
001-000-000-597-00-00-00	Operating Transfer Out	\$50,000.00	\$0.00	\$150,000.00	\$50,000.00	\$0.00
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	\$130,000.00	\$180,000.00	\$146,270.00	\$196,262.74	\$0.00
001-000-000-597-00-05-00	Transfer Out - GFCF - Fund 215	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
001-000-000-597-00-06-00	Transfer Out - Community Building	\$0.00	\$1,000.00	\$16,260.00	\$16,260.00	\$15,000.00
001-000-000-597-00-07-00	Trsf.to #107 Benefit Reserve	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
001-000-000-597-19-00-46	Transfer Out TO 115 -Insurance	\$91,500.00	\$84,199.96	\$95,750.00	\$95,750.00	\$106,500.00
001-000-000-597-44-00-55	Operation Funds For Streets	\$75,000.00	\$77,000.00	\$100,000.00	\$100,000.00	\$100,000.00
001-000-000-597-72-00-70	Operation Funds For Library	\$47,000.00	\$50,000.00	\$60,000.00	\$60,000.00	\$60,000.00
	001-000-000-597 Total	\$430,500.00	\$429,199.96	\$580,280.00	\$530,272.74	\$294,500.00
	Fund Total	\$2,191,516.25	\$2,555,415.42	\$2,951,615.00	\$2,659,214.74	\$2,692,440.00

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 101 - STREET OPERATIONS - REVENUES						
101-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$7,300.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-308-51-00-00	Assigned Beginning Cash &	\$44,453.68	\$28,772.21	\$15,000.00	\$21,388.83	\$50,000.00
	101-000-000-308 Total	\$51,753.68	\$28,772.21	\$15,000.00	\$21,388.83	\$50,000.00
101-000-000-322-40-00-00	Street Vacation Permits	\$0.00	\$300.00	\$500.00	\$1,000.00	\$500.00
101-000-000-322-40-00-01	Right-Of-Way Permit/inspection	\$3,780.95	\$2,700.00	\$3,000.00	\$3,775.00	\$3,000.00
101-000-000-322-40-00-02	Community Bench Maintenance Fees	\$0.00	\$0.00	\$0.00	\$3,360.00	\$0.00
	101-000-000-322 Total	\$3,780.95	\$3,000.00	\$3,500.00	\$8,135.00	\$3,500.00
101-000-000-331-12-03-00	Fema - Disaster Assistance	\$0.00	\$431.62	\$0.00	\$0.00	\$0.00
	101-000-000-331 Total	\$0.00	\$431.62	\$0.00	\$0.00	\$0.00
101-000-000-334-01-81-00	Fema-WA Military-State Portion	\$0.00	\$53.95	\$0.00	\$0.00	\$0.00
	101-000-000-334 Total	\$0.00	\$53.95	\$0.00	\$0.00	\$0.00
101-000-000-336-00-71-00	Multimodal Transportation Revenue	\$3,687.80	\$3,811.17	\$3,950.00	\$3,953.89	\$4,000.00
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$52,917.11	\$58,040.56	\$61,625.00	\$53,429.06	\$63,000.00
	101-000-000-336 Total	\$56,604.91	\$61,851.73	\$65,575.00	\$57,382.95	\$67,000.00
101-000-000-344-30-00-00	Repair Charges - Labor	\$0.00	\$0.00	\$300.00	\$2,389.17	\$1,000.00
	101-000-000-344 Total	\$0.00	\$0.00	\$300.00	\$2,389.17	\$1,000.00
101-000-000-361-11-00-00	Interest ON Investments	\$385.98	\$626.56	\$600.00	\$140.02	\$300.00
	101-000-000-361 Total	\$385.98	\$626.56	\$600.00	\$140.02	\$300.00
101-000-000-367-00-46-00	AWC Loss Control Grant Funds	\$0.00	\$0.00	\$0.00	\$4,678.43	\$0.00
	101-000-000-367 Total	\$0.00	\$0.00	\$0.00	\$4,678.43	\$0.00
101-000-000-368-50-00-00	Special Assessments - Stone Forest Stormwater	\$2,250.00	\$1,200.00	\$0.00	\$300.00	\$0.00
	101-000-000-368 Total	\$2,250.00	\$1,200.00	\$0.00	\$300.00	\$0.00
101-000-000-369-91-00-00	Other Miscellaneous Revenue	\$0.00	\$199.69	\$1,000.00	\$0.00	\$1,000.00
	101-000-000-369 Total	\$0.00	\$199.69	\$1,000.00	\$0.00	\$1,000.00
101-000-000-381-10-00-00	Interfund Loan Received	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-381 Total	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-395-20-00-00	Insurance Premiums/recoveries	\$0.00	\$13,101.22	\$0.00	\$847.50	\$0.00
	101-000-000-395 Total	\$0.00	\$13,101.22	\$0.00	\$847.50	\$0.00
101-000-000-397-00-00-00	Operating Transfers-IN	\$36,985.00	\$15,000.00	\$20,000.00	\$20,000.00	\$25,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	\$75,000.00	\$77,000.00	\$100,000.00	\$100,000.00	\$100,000.00
	101-000-000-397 Total	\$111,985.00	\$92,000.00	\$120,000.00	\$120,000.00	\$125,000.00
	Fund Total	\$276,760.52	\$201,236.98	\$205,975.00	\$215,261.90	\$247,800.00
FUND 101 - STREET OPERATIONS - EXPENDITURES						
101-000-000-542-31-10-00	Tr. Way - Salaries	\$8,746.00	\$6,825.20	\$10,000.00	\$4,079.98	\$4,000.00
101-000-000-542-31-31-00	Tr. Way - Supplies	\$1,838.09	\$1,698.55	\$3,000.00	\$2,776.69	\$4,000.00
101-000-000-542-31-32-00	Fuel Consumed	\$2,246.57	\$950.46	\$2,000.00	\$725.36	\$2,000.00
101-000-000-542-31-45-00	Tr. Way - Equipment Rental	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-542-31-48-00	Tr. Way - Repair & Maintenance	\$10,693.32	\$16,558.87	\$15,000.00	\$3,232.10	\$15,000.00
101-000-000-542-32-10-00	Shoulders - Salaries	\$1,289.68	\$2,005.33	\$2,000.00	\$3,085.42	\$2,700.00
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	\$10,520.28	\$238.45	\$0.00	\$0.00	\$0.00
101-000-000-542-40-31-00	Storm Drains - Supplies	\$25.10	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-40-45-00	Storm Drains - Equipment Rental	\$1,063.56	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-40-48-00	Storm Drains - Repair &	\$2,161.98	\$423.92	\$0.00	\$94.71	\$0.00
101-000-000-542-50-40-00	Bridge Maintenance - Professional	\$0.00	\$0.00	\$0.00	\$18,047.16	\$0.00
101-000-000-542-61-10-00	Sidewalks - Salaries	\$1,217.84	\$2,072.85	\$2,500.00	\$1,767.98	\$2,000.00
101-000-000-542-61-31-00	Sidewalks - Supplies	\$0.00	\$479.29	\$500.00	\$145.07	\$200.00
101-000-000-542-61-49-00	Miscellaneous	\$595.13	\$132.05	\$500.00	\$666.75	\$500.00
101-000-000-542-63-47-00	Street Lights - Electricity	\$17,470.25	\$19,042.56	\$18,000.00	\$17,540.72	\$18,000.00

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
101-000-000-542-63-48-00	Street Lights - Repair & Maintenance	\$258.19	\$13,805.28	\$500.00	\$2,637.46	\$2,000.00
101-000-000-542-64-10-00	Tr. Control - Salaries	\$1,414.96	\$2,442.00	\$3,500.00	\$1,049.58	\$1,500.00
101-000-000-542-64-31-00	Tr. Control - Supplies	\$2,458.34	\$291.01	\$3,000.00	\$2,766.98	\$3,000.00
101-000-000-542-64-40-01	Intergovernmental Professional	\$12,687.86	\$13,833.01	\$17,000.00	\$11,639.02	\$18,000.00
101-000-000-542-64-48-00	Tr. Control - Repair & Maintenance	\$0.00	\$4.31	\$200.00	\$0.00	\$200.00
101-000-000-542-66-10-00	Snow & Ice Contr. - Salaries	\$1,004.00	\$1,857.30	\$5,000.00	\$437.91	\$3,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	\$366.43	\$414.91	\$2,000.00	\$1,297.23	\$1,000.00
101-000-000-542-66-48-00	Snow & Ice - Repair & Maintenance (Including Equipment)	\$460.71	\$512.87	\$1,000.00	\$82.87	\$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	\$898.77	\$1,183.05	\$2,000.00	\$1,410.04	\$1,500.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	\$120.15	\$0.00	\$100.00	\$268.15	\$300.00
101-000-000-542-67-40-00	Professional Services	\$881.55	\$267.96	\$200.00	\$635.61	\$500.00
101-000-000-542-67-48-00	St. Cleaning - Repair & Maintenance	\$4,410.00	\$21.57	\$2,000.00	\$30.20	\$500.00
101-000-000-542-71-10-00	Vegetation - Salaries	\$8,225.32	\$18,540.27	\$20,000.00	\$21,827.75	\$19,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	\$2,433.68	\$999.88	\$2,000.00	\$1,616.82	\$2,000.00
101-000-000-542-71-40-00	Vegetation - Prof. Serv.	\$25.08	\$0.00	\$300.00	\$0.00	\$300.00
101-000-000-542-71-42-00	Vegetation - Irrigation	\$30.04	\$12.92	\$100.00	\$0.00	\$100.00
101-000-000-542-71-48-00	Vegetation-Repair & Maintenance (incl.d.equip.)	\$1,448.23	\$187.42	\$1,500.00	\$463.96	\$1,000.00
101-000-000-542-75-10-00	Litter Control - Salaries	\$3,305.00	\$4,098.89	\$4,000.00	\$1,892.55	\$3,000.00
101-000-000-542-75-31-00	Litter Control - Supplies	\$1,129.94	\$0.00	\$100.00	\$0.00	\$100.00
101-000-000-542-90-35-00	Facil. - Sm. Tools & Equip.	\$0.00	\$9.38	\$100.00	\$0.00	\$100.00
101-000-000-542-90-45-00	Facil. - Shop Rent	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	101-000-000-542 Total	\$100,026.05	\$109,509.56	\$119,700.00	\$100,818.07	\$108,100.00
101-000-000-543-10-10-00	Administrative Salaries	\$13,132.17	\$14,130.92	\$15,000.00	\$14,691.49	\$15,000.00
101-000-000-543-30-22-00	Uniforms	\$174.07	\$218.91	\$250.00	\$99.76	\$250.00
101-000-000-543-30-31-00	Admin - Supplies	\$0.00	\$0.00	\$0.00	\$5.84	\$50.00
101-000-000-543-30-32-00	Admin - Equipment/Software	\$308.01	\$388.54	\$500.00	\$269.80	\$500.00
101-000-000-543-30-41-00	Admin - Accounting Service Fees	\$5,000.00	\$6,999.96	\$7,000.00	\$7,000.00	\$7,000.00
101-000-000-543-30-41-02	Admin - Engineering	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
	101-000-000-543 Total	\$18,614.25	\$21,738.33	\$22,850.00	\$22,066.89	\$22,800.00
101-000-000-544-90-10-00	Overtime Earnings	\$10,516.23	\$6,976.59	\$15,000.00	\$2,872.63	\$15,000.00
101-000-000-544-90-20-00	Regular Benefits	\$29,808.33	\$32,058.68	\$30,000.00	\$28,832.19	\$30,000.00
	101-000-000-544 Total	\$40,324.56	\$39,035.27	\$45,000.00	\$31,704.82	\$45,000.00
101-000-000-591-95-70-01	Cowlitz County Interlocal ST Loan	\$33,729.54	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-591 Total	\$33,729.54	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-592-95-80-01	Cowlitz County ST Loan Interest	\$461.75	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-592 Total	\$461.75	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-595-40-63-00	Storm Drainage - Construction	\$45,432.16	\$165.03	\$0.00	\$0.00	\$0.00
	101-000-000-595 Total	\$45,432.16	\$165.03	\$0.00	\$0.00	\$0.00
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$9,400.00	\$9,399.96	\$8,600.00	\$8,600.00	\$10,000.00
	101-000-000-597 Total	\$9,400.00	\$9,399.96	\$8,600.00	\$8,600.00	\$10,000.00
	Fund Total	\$247,988.31	\$179,848.15	\$196,150.00	\$163,189.78	\$185,900.00

2021 BUDGET ESTIMATES

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 102 - STREET IMPROVEMENT RESERVES - REVENUES						
102-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$0.00	\$50,000.00	\$50,000.00	\$69,000.00	\$145,000.00
102-000-000-308-80-00-00	Committed Beginning Cash & Investments	\$84,546.71	\$67,596.93	\$100,000.00	\$68,840.28	\$0.00
	102-000-000-308 Total	\$84,546.71	\$117,596.93	\$150,000.00	\$137,840.28	\$145,000.00
102-000-000-316-40-00-00	Garbage/Solid Waste Utility Tax	\$21,982.20	\$25,297.06	\$27,000.00	\$26,075.34	\$27,000.00
	102-000-000-316 Total	\$21,982.20	\$25,297.06	\$27,000.00	\$26,075.34	\$27,000.00
102-000-000-333-20-20-51	Dept of Transportation - Fed STP	\$31,325.68	\$13,633.85	\$14,300.00	\$13,952.20	\$0.00
	102-000-000-333 Total	\$31,325.68	\$13,633.85	\$14,300.00	\$13,952.20	\$0.00
102-000-000-334-03-80-01	TIB - Frontage Road	\$0.00	\$0.00	\$493,240.00	\$250,303.36	\$0.00
102-000-000-334-03-80-02	TIB - Elm Street Frontage to 4th	\$0.00	\$26,379.22	\$385,000.00	\$176,228.42	\$0.00
	102-000-000-334 Total	\$0.00	\$26,379.22	\$878,240.00	\$426,531.78	\$0.00
102-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$4,457.90	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-336 Total	\$4,457.90	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-361-11-00-00	Interest ON Investments	\$1,527.43	\$2,757.38	\$2,000.00	\$797.42	\$1,000.00
	102-000-000-361 Total	\$1,527.43	\$2,757.38	\$2,000.00	\$797.42	\$1,000.00
102-000-000-395-10-00-00	Proceeds From Sale of Assets	\$0.00	\$19,477.39	\$0.00	\$0.00	\$0.00
	102-000-000-395 Total	\$0.00	\$19,477.39	\$0.00	\$0.00	\$0.00
	Fund Total	\$143,839.92	\$205,141.83	\$1,071,540.00	\$605,197.02	\$173,000.00
FUND 102 - STREET IMPROVEMENT RESERVES - EXPENDITURES						
102-000-000-595-30-63-00	Art. St. - Road Constr.	\$0.00	\$38,198.28	\$920,000.00	\$455,828.36	\$0.00
102-000-000-595-30-63-01	Roadway Repairs & Maintenance	\$26,242.99	\$29,103.27	\$14,000.00	\$1,378.64	\$0.00
	102-000-000-595 Total	\$26,242.99	\$67,301.55	\$934,000.00	\$457,207.00	\$0.00
	Fund Total	\$26,242.99	\$67,301.55	\$934,000.00	\$457,207.00	\$0.00
FUND 103 - SIDEWALK IMPROVEMENTS - REVENUES						
103-000-000-308-51-00-00	Assigned Beginning Cash & Investment	\$32,255.09	\$46,494.73	\$52,000.00	\$51,176.72	\$50,000.00
	103-000-000-308 Total	\$32,255.09	\$46,494.73	\$52,000.00	\$51,176.72	\$50,000.00
103-000-000-361-11-00-00	Interest ON Investments	\$726.14	\$1,060.69	\$1,000.00	\$325.73	\$500.00
	103-000-000-361 Total	\$726.14	\$1,060.69	\$1,000.00	\$325.73	\$500.00
103-000-000-368-10-00-00	Sidewalk-Payment IN Lieu of	\$13,513.50	\$18,544.50	\$5,000.00	\$26,344.89	\$5,000.00
	103-000-000-368 Total	\$13,513.50	\$18,544.50	\$5,000.00	\$26,344.89	\$5,000.00
	Fund Total	\$46,494.73	\$66,099.92	\$58,000.00	\$77,847.34	\$55,500.00
FUND 103 - SIDEWALK IMPROVEMENTS - EXPENDITURES						
103-000-000-589-10-00-00	Refunds-prior Year Receipt	\$0.00	\$0.00	\$0.00	\$3,510.00	\$0.00
	103-000-000-589 Total	\$0.00	\$0.00	\$0.00	\$3,510.00	\$0.00
103-000-000-595-61-63-00	Other Improvements-Sidewalks	\$0.00	\$14,923.20	\$10,000.00	\$0.00	\$40,000.00
	103-000-000-595 Total	\$0.00	\$14,923.20	\$10,000.00	\$0.00	\$40,000.00
	Fund Total	\$0.00	\$14,923.20	\$10,000.00	\$3,510.00	\$40,000.00

2021 BUDGET ESTIMATES

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 104 - CRIMINAL JUSTICE FUNDING - REVENUES						
104-000-000-308-51-00-00	Assigned Beginning Cash &	\$11,940.09	\$16,078.98	\$8,000.00	\$10,111.16	\$10,000.00
	104-000-000-308 Total	\$11,940.09	\$16,078.98	\$8,000.00	\$10,111.16	\$10,000.00
104-000-000-313-15-00-01	Special Purpose Sales Taxes -	\$57,220.55	\$55,985.96	\$90,000.00	\$84,896.27	\$60,000.00
	104-000-000-313 Total	\$57,220.55	\$55,985.96	\$90,000.00	\$84,896.27	\$60,000.00
104-000-000-333-21-01-90	CARES Funding	\$0.00	\$0.00	\$3,500.00	\$3,330.37	\$0.00
	104-000-000-333 Total	\$0.00	\$0.00	\$3,500.00	\$3,330.37	\$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	\$2,746.75	\$2,969.06	\$3,300.00	\$3,252.02	\$3,500.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	\$387.41	\$383.59	\$500.00	\$421.59	\$500.00
	104-000-000-336 Total	\$4,134.16	\$4,352.65	\$4,800.00	\$4,673.61	\$5,000.00
104-000-000-347-60-00-00	Special Youth Program Fees	\$100.00	\$5,667.80	\$0.00	\$0.00	\$0.00
	104-000-000-347 Total	\$100.00	\$5,667.80	\$0.00	\$0.00	\$0.00
104-000-000-361-11-00-00	Interest ON Investments	\$193.67	\$569.12	\$0.00	\$83.71	\$100.00
	104-000-000-361 Total	\$193.67	\$569.12	\$0.00	\$83.71	\$100.00
104-000-000-367-00-00-00	Private Contributions	\$6,445.05	\$0.00	\$5,000.00	\$7,934.58	\$3,000.00
	104-000-000-367 Total	\$6,445.05	\$0.00	\$5,000.00	\$7,934.58	\$3,000.00
104-000-000-369-30-00-00	Confiscated/forfeit Prop	\$10.63	\$1,329.42	\$500.00	\$39.05	\$200.00
	104-000-000-369 Total	\$10.63	\$1,329.42	\$500.00	\$39.05	\$200.00
	Fund Total	\$80,044.15	\$83,983.93	\$111,800.00	\$111,068.75	\$78,300.00
FUND 104 - CRIMINAL JUSTICE FUNDING - EXPENDITURES						
104-000-000-521-20-35-00	Tools & Minor Equipment	\$0.00	\$1,510.60	\$5,000.00	\$2,239.55	\$2,000.00
104-000-000-521-30-49-00	Youth Program Costs	\$3,580.00	\$5,118.06	\$5,000.00	\$3,389.20	\$5,000.00
104-000-000-521-40-43-00	Travel	\$2,664.62	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-521-40-64-00	Criminal Justice - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-521 Total	\$6,244.62	\$6,628.66	\$10,000.00	\$5,628.75	\$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
104-000-000-586-00-00-01	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	\$0.00	\$10,758.15	\$3,500.00	\$3,330.37	\$0.00
	104-000-000-594 Total	\$0.00	\$10,758.15	\$3,500.00	\$3,330.37	\$0.00
104-000-000-597-00-00-10	Transfer Out - Pub Safety ST -	\$57,220.55	\$55,985.96	\$90,000.00	\$84,896.27	\$60,000.00
	104-000-000-597 Total	\$57,220.55	\$55,985.96	\$90,000.00	\$84,896.27	\$60,000.00
	Fund Total	\$63,965.17	\$73,872.77	\$104,200.00	\$94,355.39	\$67,700.00

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 105 - HOTEL/MOTEL TAXES - TOURISM - REVENUES						
105-000-000-308-31-00-00	Restricted Beginning Cash &	\$3,927.80	\$19,265.08	\$45,000.00	\$45,442.06	\$70,000.00
	105-000-000-308 Total	\$3,927.80	\$19,265.08	\$45,000.00	\$45,442.06	\$70,000.00
105-000-000-313-31-00-00	Hotel/motel Transient Tax	\$25,239.12	\$42,033.33	\$36,000.00	\$30,101.50	\$36,000.00
	105-000-000-313 Total	\$25,239.12	\$42,033.33	\$36,000.00	\$30,101.50	\$36,000.00
105-000-000-341-70-00-00	Sale of Merchandise	\$1.25	\$3.75	\$100.00	\$7.50	\$100.00
105-000-000-341-70-01-00	Sale of Books	\$213.48	\$357.60	\$100.00	\$0.00	\$100.00
	105-000-000-341 Total	\$214.73	\$361.35	\$200.00	\$7.50	\$200.00
105-000-000-361-11-00-00	Interest ON Investments	\$98.31	\$591.74	\$400.00	\$302.51	\$300.00
	105-000-000-361 Total	\$98.31	\$591.74	\$400.00	\$302.51	\$300.00
105-000-000-367-11-00-02	Donations - Local Business	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
	105-000-000-367 Total	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
	Fund Total	\$29,479.96	\$62,251.50	\$81,600.00	\$76,103.57	\$106,500.00
FUND 105 - HOTEL/MOTEL TAXES - TOURISM - EXPENDITURES						
105-000-000-557-30-31-00	Tourism Books	\$5.63	(\$23.51)	\$0.00	\$0.00	\$0.00
105-000-000-557-30-40-01	City Tourism Projects	\$1,827.20	\$2,198.75	\$700.00	\$683.00	\$700.00
105-000-000-557-30-40-02	Kalama Chamber/Local Projects	\$4,400.00	\$4,994.66	\$10,000.00	\$0.00	\$10,000.00
105-000-000-557-30-41-01	Webpage Marketing	\$1,130.05	\$5,139.54	\$1,000.00	\$1,960.00	\$1,200.00
105-000-000-557-30-49-01	C.E.D.C.	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
105-000-000-557-30-49-03	Cowlitz County Tourism \$ Requests	\$352.00	\$0.00	\$0.00	\$0.00	\$0.00
	105-000-000-557 Total	\$8,214.88	\$12,809.44	\$12,200.00	\$3,143.00	\$12,400.00
105-000-000-573-90-49-00	Special Events	\$2,000.00	\$4,000.00	\$22,000.00	\$602.94	\$25,000.00
	105-000-000-573 Total	\$2,000.00	\$4,000.00	\$22,000.00	\$602.94	\$25,000.00
	Fund Total	\$10,214.88	\$16,809.44	\$34,200.00	\$3,745.94	\$37,400.00
FUND 106 - COMMUNITY BUILDING RESERVES - REVENUES						
106-000-000-308-51-00-00	Assigned Beginning Net Cash & Investm.	\$15,173.31	\$18,978.12	\$21,000.00	\$21,061.53	\$21,500.00
	106-000-000-308 Total	\$15,173.31	\$18,978.12	\$21,000.00	\$21,061.53	\$21,500.00
106-000-000-347-41-00-01	Special Event Fundraiser Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	106-000-000-347 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
106-000-000-361-11-00-00	Interest ON Investments	\$317.81	\$454.41	\$400.00	\$133.19	\$200.00
	106-000-000-361 Total	\$317.81	\$454.41	\$400.00	\$133.19	\$200.00
106-000-000-367-11-00-01	Private Donations	\$3,487.00	\$1,629.00	\$2,000.00	\$20.00	\$1,000.00
	106-000-000-367 Total	\$3,487.00	\$1,629.00	\$2,000.00	\$20.00	\$1,000.00
	Fund Total	\$18,978.12	\$21,061.53	\$23,400.00	\$21,214.72	\$22,700.00
FUND 106 - COMMUNITY BUILDING RESERVES - EXPENDITURES						
	106-000-000-500-00-00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 107 - BENEFIT RESERVE FUND - REVENUES						
107-000-000-308-51-00-00	Assigned Beginning Cash &	\$64,260.01	\$75,509.20	\$88,000.00	\$94,408.77	\$100,000.00
	107-000-000-308 Total	\$64,260.01	\$75,509.20	\$88,000.00	\$94,408.77	\$100,000.00
107-000-000-361-11-00-00	Interest ON Investments	\$1,249.19	\$1,899.57	\$1,500.00	\$884.00	\$700.00
	107-000-000-361 Total	\$1,249.19	\$1,899.57	\$1,500.00	\$884.00	\$700.00
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	\$82,509.20	\$94,408.77	\$106,500.00	\$112,292.77	\$117,700.00
FUND 107 - BENEFIT RESERVE FUND - EXPENDITURES						
107-000-000-597-00-00-00	Operating Transfers Out	\$7,000.00	\$0.00	\$35,000.00	\$13,000.00	\$60,000.00
	107-000-000-597 Total	\$7,000.00	\$0.00	\$35,000.00	\$13,000.00	\$60,000.00
	Fund Total	\$7,000.00	\$0.00	\$35,000.00	\$13,000.00	\$60,000.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 108 - PARK DEVELOPMENT FUND - REVENUES						
108-000-000-308-41-00-00	Committed Beginning Cash and Investments	\$30,865.99	\$35,062.21	\$35,500.00	\$35,180.38	\$35,000.00
	108-000-000-308 Total	\$30,865.99	\$35,062.21	\$35,500.00	\$35,180.38	\$35,000.00
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	\$2,400.00	\$1,950.00	\$500.00	\$450.00	\$500.00
	108-000-000-345 Total	\$2,400.00	\$1,950.00	\$500.00	\$450.00	\$500.00
108-000-000-347-60-00-00	Parks & Rec Program Fees	\$4,760.00	\$4,265.00	\$5,000.00	\$750.00	\$1,000.00
	108-000-000-347 Total	\$4,760.00	\$4,265.00	\$5,000.00	\$750.00	\$1,000.00
108-000-000-361-11-00-00	Interest ON Investments	\$491.22	\$873.17	\$500.00	\$266.40	\$300.00
	108-000-000-361 Total	\$491.22	\$873.17	\$500.00	\$266.40	\$300.00
	Fund Total	\$38,517.21	\$42,150.38	\$41,500.00	\$36,646.78	\$36,800.00
FUND 108 - PARK DEVELOPMENT FUND - EXPENDITURES						
108-000-000-571-20-40-00	Parks & Recreation Services	\$3,055.00	\$6,970.00	\$5,000.00	\$675.00	\$0.00
	108-000-000-571 Total	\$3,055.00	\$6,970.00	\$5,000.00	\$675.00	\$0.00
108-000-000-594-76-61-01	Capital Expenditure - Park Development	\$0.00	\$0.00	\$35,000.00	\$1,500.00	\$35,000.00
108-000-000-594-76-63-01	Capital Expenditure - Other Improvements/RW1	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
	108-000-000-594 Total	\$400.00	\$0.00	\$35,000.00	\$1,500.00	\$35,000.00
	Fund Total	\$3,455.00	\$6,970.00	\$40,000.00	\$2,175.00	\$35,000.00
FUND 109 - AFFORDABLE HOUSING - RECORDING FEE - TAX FUND - REVENUE						
109-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$2,949.17	\$6,057.13	\$9,200.00	\$9,253.47	\$13,000.00
	109-000-000-308 Total	\$2,949.17	\$6,057.13	\$9,200.00	\$9,253.47	\$13,000.00
109-000-000-313-27-00-00	Affordable & Supplemental Housing Sales Tax	\$0.00	\$0.00	\$0.00	\$1,775.12	\$7,200.00
	109-000-000-313 Total	\$0.00	\$0.00	\$0.00	\$1,775.12	\$7,200.00
109-000-000-341-26-00-00	Recording Surcharge - Affordable Housing	\$3,000.00	\$3,000.00	\$3,000.00	\$3,338.33	\$3,500.00
	109-000-000-341 Total	\$3,000.00	\$3,000.00	\$3,000.00	\$3,338.33	\$3,500.00
109-000-000-361-11-00-00	Interest on Investments	\$107.96	\$196.34	\$200.00	\$219.74	\$200.00
	109-000-000-361 Total	\$107.96	\$196.34	\$200.00	\$219.74	\$200.00
	Fund Total	\$6,057.13	\$9,253.47	\$12,400.00	\$14,586.66	\$23,900.00
FUND 109 - AFFORDABLE HOUSING - RECORDING FEE - TAX FUND - EXPENDITURES						
	109-000-000-500-00-00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 110 - LIBRARY OPERATIONS - REVENUES						
110-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$18,247.11	\$14,030.46	\$10,000.00	\$8,011.16	\$15,000.00
	110-000-000-308 Total	\$18,247.11	\$14,030.46	\$10,000.00	\$8,011.16	\$15,000.00
110-000-000-331-12-03-00	FEMA - Disaster Assistance	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
	110-000-000-331 Total	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
110-000-000-333-45-00-01	LSTA State Library Heritage Grant	\$6,597.69	\$2,495.03	\$6,630.00	\$1,206.33	\$4,250.00
110-000-000-333-45-00-02	COVID Grant - SOS - IMLS	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
	110-000-000-333 Total	\$6,597.69	\$2,495.03	\$6,630.00	\$3,206.33	\$4,250.00
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	\$517.55	\$772.18	\$700.00	\$134.00	\$700.00
	110-000-000-341 Total	\$517.55	\$772.18	\$800.00	\$134.00	\$800.00
110-000-000-347-20-00-00	Library Users Fees	\$2,485.45	\$3,042.75	\$2,500.00	\$1,639.00	\$3,000.00
	110-000-000-347 Total	\$2,485.45	\$3,042.75	\$2,500.00	\$1,639.00	\$3,000.00
110-000-000-361-11-00-00	Interest ON Investments	\$251.41	\$200.91	\$300.00	\$28.84	\$100.00
	110-000-000-361 Total	\$251.41	\$200.91	\$300.00	\$28.84	\$100.00
110-000-000-367-11-00-02	Folk/Amalak Donations	\$3,226.26	\$2,050.00	\$2,000.00	\$2,700.00	\$2,000.00
110-000-000-367-11-00-03	Bluescope Grant	\$0.00	\$0.00	\$0.00	\$654.22	\$2,500.00
110-000-000-367-19-00-00	Donations	\$515.45	\$39.55	\$100.00	\$5.00	\$0.00
	110-000-000-367 Total	\$3,741.71	\$2,089.55	\$2,100.00	\$3,359.22	\$4,500.00
110-000-000-369-91-00-00	Other Miscellaneous Revenue	\$3.50	\$481.44	\$500.00	\$3.00	\$100.00
	110-000-000-369 Total	\$3.50	\$481.44	\$500.00	\$3.00	\$100.00
110-000-000-397-72-55-00	General Funds For Library	\$47,000.00	\$50,000.00	\$60,000.00	\$60,000.00	\$60,000.00
	110-000-000-397 Total	\$47,000.00	\$50,000.00	\$60,000.00	\$60,000.00	\$60,000.00
	Fund Total	\$78,844.42	\$73,112.32	\$82,830.00	\$76,581.55	\$87,750.00
FUND 110 - LIBRARY OPERATIONS - EXPENDITURES						
110-000-000-572-21-10-00	Library - Salaries	\$29,024.00	\$30,932.38	\$38,000.00	\$20,965.79	\$39,000.00
110-000-000-572-21-20-00	Library - Benefits	\$4,793.00	\$4,801.65	\$5,000.00	\$3,762.35	\$5,000.00
110-000-000-572-21-31-00	Supplies	\$2,701.00	\$1,372.82	\$2,000.00	\$1,458.99	\$1,500.00
110-000-000-572-21-31-01	Special Programs And Events	\$1,122.73	\$1,435.25	\$2,000.00	\$1,242.15	\$1,500.00
110-000-000-572-21-40-00	Miscellaneous	\$129.92	\$328.53	\$500.00	\$355.47	\$500.00
110-000-000-572-21-41-00	Professional Services	\$0.00	\$0.00	\$2,150.00	\$2,075.13	\$3,000.00
110-000-000-572-21-42-00	Communications	\$2,254.80	\$2,656.54	\$3,000.00	\$1,732.57	\$2,000.00
110-000-000-572-21-43-00	Travel	\$0.00	\$74.24	\$1,000.00	\$27.60	\$500.00
110-000-000-572-21-45-00	Rents & Leases	\$247.39	\$269.88	\$500.00	\$300.06	\$600.00
110-000-000-572-21-47-00	Utilities	\$4,595.80	\$4,897.27	\$5,500.00	\$2,560.72	\$3,500.00
110-000-000-572-21-48-00	Maintenance - Equipment	\$1,052.83	\$537.46	\$500.00	\$530.08	\$600.00
110-000-000-572-21-48-01	Maintenance - Facilities	\$1,518.59	\$4,995.63	\$5,600.00	\$6,535.52	\$6,500.00
110-000-000-572-21-49-00	Miscellaneous Maintenance	\$196.64	\$241.43	\$300.00	\$220.60	\$300.00
	110-000-000-572 Total	\$47,636.70	\$52,543.08	\$66,050.00	\$41,767.03	\$64,500.00
110-000-000-594-72-62-00	Capital Outlay - Computer	\$993.81	\$291.32	\$1,800.00	\$1,219.16	\$0.00
110-000-000-594-72-63-00	Library Capital Asset	\$1,509.17	\$0.00	\$0.00	\$345.00	\$2,500.00
110-000-000-594-72-64-00	Capital Outlay - Books	\$3,599.69	\$4,329.52	\$4,500.00	\$3,811.61	\$4,500.00
110-000-000-594-72-64-01	Capital Outlay - Books from Donations - Folk	\$2,874.59	\$937.28	\$2,000.00	\$1,632.94	\$2,000.00
	110-000-000-594 Total	\$8,977.26	\$5,558.12	\$8,300.00	\$7,008.71	\$9,000.00
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$8,200.00	\$6,999.96	\$7,900.00	\$7,900.00	\$8,700.00
	110-000-000-597 Total	\$8,200.00	\$6,999.96	\$7,900.00	\$7,900.00	\$8,700.00
	Fund Total	\$64,813.96	\$65,101.16	\$82,250.00	\$56,675.74	\$82,200.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 113 - COMMUNITY BUILDING OPERATIONS - REVENUES						
113-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$6,685.90	\$4,331.60	\$1,500.00	\$508.45	\$0.00
	113-000-000-308 Total	\$6,685.90	\$4,331.60	\$1,500.00	\$508.45	\$0.00
113-000-000-361-11-00-00	Interest ON Investments	\$84.02	\$35.08	\$100.00	\$0.00	\$100.00
	113-000-000-361 Total	\$84.02	\$35.08	\$100.00	\$0.00	\$100.00
113-000-000-362-40-00-00	Building Rental Fees	\$20,395.00	\$20,125.00	\$8,740.00	\$11,080.00	\$15,000.00
	113-000-000-362 Total	\$20,395.00	\$20,125.00	\$8,740.00	\$11,080.00	\$15,000.00
113-000-000-382-10-00-00	Community Bldg-Security Dep.	\$3,400.00	\$3,860.00	\$4,000.00	\$2,200.00	\$4,000.00
	113-000-000-382 Total	\$3,400.00	\$3,860.00	\$4,000.00	\$2,200.00	\$4,000.00
113-000-000-397-00-06-00	Transfer From General Fund	\$0.00	\$1,000.00	\$16,260.00	\$16,260.00	\$15,000.00
	113-000-000-397 Total	\$0.00	\$1,000.00	\$16,260.00	\$16,260.00	\$15,000.00
	Fund Total	\$30,564.92	\$29,351.68	\$30,600.00	\$30,048.45	\$34,100.00
FUND 113 - COMMUNITY BUILDING OPERATIONS - EXPENDITURES						
113-000-000-518-20-10-00	Salaries - Community Building	\$5,547.96	\$2,639.30	\$2,000.00	\$1,308.55	\$2,500.00
113-000-000-518-20-20-00	Benefits	\$632.11	\$884.53	\$1,000.00	\$651.69	\$1,200.00
113-000-000-518-20-31-00	Operating Supplies - Comm. Bldg.	\$1,511.02	\$1,341.97	\$1,500.00	\$1,268.97	\$1,500.00
113-000-000-518-20-41-00	Professional Services	\$688.60	\$2,011.42	\$2,500.00	\$1,277.88	\$1,500.00
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	\$5,915.56	\$10,085.61	\$7,500.00	\$11,365.13	\$10,000.00
113-000-000-518-20-48-00	Building Maintenance - Community Building	\$1,688.07	\$2,229.86	\$2,000.00	\$1,210.29	\$2,000.00
	113-000-000-518 Total	\$15,983.32	\$19,192.69	\$16,500.00	\$17,082.51	\$18,700.00
113-000-000-582-10-00-00	Community Building - Deposit Refunds	\$4,750.00	\$3,150.00	\$4,000.00	\$2,740.00	\$4,000.00
	113-000-000-582 Total	\$4,750.00	\$3,150.00	\$4,000.00	\$2,740.00	\$4,000.00
113-000-000-594-75-62-00	Building Constr. & Improvement	\$0.00	\$17.24	\$0.00	\$0.00	\$0.00
	113-000-000-594 Total	\$0.00	\$17.24	\$0.00	\$0.00	\$0.00
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$5,500.00	\$6,483.30	\$9,750.00	\$9,750.00	\$11,000.00
	113-000-000-597 Total	\$5,500.00	\$6,483.30	\$9,750.00	\$9,750.00	\$11,000.00
	Fund Total	\$26,233.32	\$28,843.23	\$30,250.00	\$29,572.51	\$33,700.00

2021 BUDGET ESTIMATES

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 115 - DESIGNATED RESERVE FUNDS - REVENUES						
115-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$186,144.22	\$236,267.49	\$250,000.00	\$245,516.22	\$275,000.00
	115-000-000-308 Total	\$186,144.22	\$236,267.49	\$250,000.00	\$245,516.22	\$275,000.00
115-000-000-361-11-00-00	Interest ON Investments	\$2,304.21	\$3,343.85	\$2,000.00	\$851.86	\$1,000.00
	115-000-000-361 Total	\$2,304.21	\$3,343.85	\$2,000.00	\$851.86	\$1,000.00
115-000-000-369-91-00-00	Miscellaneous Revenues	\$876.72	\$0.00	\$0.00	\$7,902.74	\$0.00
	115-000-000-369 Total	\$876.72	\$0.00	\$0.00	\$7,902.74	\$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	\$8,000.00
115-000-000-397-00-00-46	Op. Transfers IN - Insuranc	\$235,400.00	\$227,883.10	\$238,000.00	\$238,000.00	\$272,700.00
	115-000-000-397 Total	\$242,400.00	\$234,883.10	\$245,000.00	\$245,000.00	\$280,700.00
	Fund Total	\$431,725.15	\$474,494.44	\$497,000.00	\$499,270.82	\$556,700.00
FUND 115 - DESIGNATED RESERVE FUNDS - EXPENDITURES						
115-000-000-514-23-41-00	Audit Costs	\$0.00	\$20,139.53	\$5,000.00	\$3,403.40	\$25,000.00
	115-000-000-514 Total	\$0.00	\$20,139.53	\$5,000.00	\$3,403.40	\$25,000.00
115-000-000-518-90-49-00	Insurance Costs	\$195,457.66	\$208,838.69	\$226,000.00	\$220,240.72	\$240,000.00
	115-000-000-518 Total	\$195,457.66	\$208,838.69	\$226,000.00	\$220,240.72	\$240,000.00
	Fund Total	\$195,457.66	\$228,978.22	\$231,000.00	\$223,644.12	\$265,000.00
FUND 116 - REAL ESTATE EXCISE TAXES-CAPITAL IMPROVEMENTS - REVENUES						
116-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$43,435.66	\$74,885.50	\$100,000.00	\$98,264.82	\$106,000.00
	116-000-000-308 Total	\$43,435.66	\$74,885.50	\$100,000.00	\$98,264.82	\$106,000.00
116-000-000-318-34-00-00	Local City Excise (r.e.) Taxes	\$79,658.60	\$81,843.52	\$65,000.00	\$85,017.74	\$65,000.00
	116-000-000-318 Total	\$79,658.60	\$81,843.52	\$65,000.00	\$85,017.74	\$65,000.00
116-000-000-360-00-01-00	Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$15.42	\$0.00
	116-000-000-360 Total	\$0.00	\$0.00	\$0.00	\$15.42	\$0.00
116-000-000-361-11-00-00	Interest ON Investments	\$881.43	\$1,727.96	\$1,300.00	\$623.21	\$1,000.00
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	\$881.43	\$1,727.96	\$1,400.00	\$623.21	\$1,100.00
116-000-000-397-00-00-01	General Fund Transfer In	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
	116-000-000-397 Total	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
	Fund Total	\$123,975.69	\$158,456.98	\$216,400.00	\$233,921.19	\$172,100.00
FUND 116 - REAL ESTATE EXCISE TAXES-CAPITAL IMPROVEMENTS - EXPENDITURES						
116-000-000-594-11-60-02	Capital Improvement Projects - Library	\$2,590.19	\$8,169.11	\$0.00	\$0.00	\$0.00
116-000-000-594-11-60-03	Capital Improvement Project - City Hall	\$0.00	\$5,523.05	\$100,000.00	\$18,445.56	\$150,000.00
	116-000-000-594 Total	\$2,590.19	\$13,692.16	\$100,000.00	\$18,445.56	\$150,000.00
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	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00	\$0.00
	116-000-000-597 Total	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00	\$0.00
	Fund Total	\$49,090.19	\$60,192.16	\$146,500.00	\$64,945.56	\$150,000.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 117 - POLICE VEHICLE RESERVE - REVENUES						
117-000-000-308-80-00-00	Unreseed Beginning Cash & Investments	\$0.00	\$3,173.52	\$0.00	\$0.00	\$0.00
	117-000-000-308 Total	\$0.00	\$3,173.52	\$0.00	\$0.00	\$0.00
117-000-000-361-11-00-00	Interest ON Investments	\$23.52	\$68.31	\$0.00	\$0.00	\$0.00
	117-000-000-361 Total	\$23.52	\$68.31	\$0.00	\$0.00	\$0.00
117-000-000-395-10-00-00	Sale of Assets	\$3,150.00	\$0.00	\$0.00	\$0.00	\$0.00
	117-000-000-395 Total	\$3,150.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$3,173.52	\$3,241.83	\$0.00	\$0.00	\$0.00
FUND 117 - POLICE VEHICLE RESERVE - EXPENDITURES						
	117-000-000-500-00-00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 135 - GENERAL FUND RESERVES - REVENUES						
135-000-000-308-91-00-00	Unassigned Beginning Cash & Investments	\$393,366.32	\$502,664.81	\$695,000.00	\$667,982.28	\$700,000.00
	135-000-000-308 Total	\$393,366.32	\$502,664.81	\$695,000.00	\$667,982.28	\$700,000.00
135-000-000-333-21-01-90	CARES Act Funding - Dept. of Commerce	\$0.00	\$0.00	\$109,110.00	\$129,020.66	\$0.00
	135-000-000-333 Total	\$0.00	\$0.00	\$109,110.00	\$129,020.66	\$0.00
135-000-000-361-11-00-00	Interest ON Investments	\$6,283.49	\$10,317.47	\$9,000.00	\$8,421.53	\$6,000.00
135-000-000-361-40-00-01	Interfund Loan Interest	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
	135-000-000-361 Total	\$6,283.49	\$10,317.47	\$9,100.00	\$8,421.53	\$6,000.00
135-000-000-397-00-02-00	General Fund Reserve Transfer	\$0.00	\$180,000.00	\$100,000.00	\$50,000.00	\$0.00
135-000-000-397-00-06-00	Transfer From General Fund	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	135-000-000-397 Total	\$130,000.00	\$180,000.00	\$100,000.00	\$50,000.00	\$0.00
	Fund Total	\$529,649.81	\$692,982.28	\$913,210.00	\$855,424.47	\$706,000.00
FUND 135 - GENERAL FUND RESERVES - EXPENDITURES						
135-000-000-525-30-00-01	Disaster Recovery - CARES Economic Awards	\$0.00	\$0.00	\$109,110.00	\$104,302.22	\$0.00
	135-000-000-525 Total	\$0.00	\$0.00	\$109,110.00	\$104,302.22	\$0.00
135-000-000-581-11-00-02	Interfund Loan to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
	135-000-000-581 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
135-000-000-594-14-64-00	Capital Outlay - Equipment	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00
	135-000-000-594 Total	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00
135-000-000-597-00-00-00	Operating Transfer Out	\$26,985.00	\$0.00	\$0.00	\$0.00	\$0.00
	135-000-000-597 Total	\$26,985.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$26,985.00	\$25,000.00	\$109,110.00	\$104,302.22	\$45,000.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 210 - USDA DEBT SERVICE FUND - REVENUES						
210-000-000-308-31-00-00	Restricted Begin. Net Cash & Investments	\$3,414.94	\$4,494.05	\$4,750.00	\$4,771.38	\$0.00
	210-000-000-308 Total	\$3,414.94	\$4,494.05	\$4,750.00	\$4,771.38	\$0.00
210-000-000-361-11-00-00	Interest ON Investments	\$71.11	\$105.33	\$130.00	\$28.34	\$0.00
	210-000-000-361 Total	\$71.11	\$105.33	\$130.00	\$28.34	\$0.00
210-000-000-391-10-76-00	Proceeds of USDA-RD Loan	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	210-000-000-391 Total	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
210-000-000-397-10-00-00	Operating Transfers IN - 116	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00	\$0.00
	210-000-000-397 Total	\$46,500.00	\$46,500.00	\$46,500.00	\$46,500.00	\$0.00
210-500-000-397-10-00-01	Transfer IN - General Fund	\$0.00	\$0.00	\$146,270.00	\$146,262.74	\$0.00
	210-500-000-397 Total	\$0.00	\$0.00	\$146,270.00	\$146,262.74	\$0.00
	Fund Total	\$99,986.05	\$51,099.38	\$197,650.00	\$197,562.46	\$0.00
FUND 210 - USDA DEBT SERVICE FUND - EXPENDITURES						
210-000-000-591-18-70-76	USDA-RD Loan Principal Payment	\$83,192.48	\$41,122.78	\$189,700.00	\$182,820.76	\$0.00
	210-000-000-591 Total	\$83,192.48	\$41,122.78	\$189,700.00	\$182,820.76	\$0.00
210-000-000-592-18-80-76	USDA-RD Loan Interest Payment	\$12,299.52	\$5,205.22	\$7,950.00	\$14,741.70	\$0.00
	210-000-000-592 Total	\$12,299.52	\$5,205.22	\$7,950.00	\$14,741.70	\$0.00
	Fund Total	\$95,492.00	\$46,328.00	\$197,650.00	\$197,562.46	\$0.00
FUND 215 - 2018 BOND DEBT SERVICE - REVENUES						
215-000-000-308-31-00-00	Restricted Cash & Investments - Beginning	\$0.00	\$7,220.55	\$120,000.00	\$117,749.14	\$200,000.00
	215-000-000-308 Total	\$0.00	\$7,220.55	\$120,000.00	\$117,749.14	\$200,000.00
215-000-000-316-40-00-01	Water Utility Tax - GFCF	\$0.00	\$74,072.06	\$82,500.00	\$74,316.00	\$70,400.00
215-000-000-316-40-00-02	Sewer Utility Tax GFCF	\$0.00	\$80,377.97	\$80,000.00	\$79,548.81	\$66,560.00
215-000-000-316-40-00-03	Solid Waste Utility Tax GFCF	\$0.00	\$20,697.61	\$22,500.00	\$21,334.36	\$18,000.00
	215-000-000-316 Total	\$0.00	\$175,147.64	\$185,000.00	\$175,199.17	\$154,960.00
215-000-000-361-10-00-00	Interest on Investments	\$0.00	\$922.42	\$400.00	\$854.38	\$400.00
	215-000-000-361 Total	\$0.00	\$922.42	\$400.00	\$854.38	\$400.00
215-000-000-397-10-00-01	Transfer IN - General Fund	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00
215-000-000-397-10-00-04	Transfer IN - Public Safety Sales Taxes	\$7,220.55	\$55,985.96	\$55,000.00	\$84,896.27	\$60,000.00
215-000-000-397-10-00-16	Transfer IN - Capital Imp. Funds	\$0.00	\$0.00	\$0.00	\$12,873.30	\$0.00
	215-000-000-397 Total	\$7,220.55	\$80,985.96	\$55,000.00	\$97,769.57	\$60,000.00
	Fund Total	\$7,220.55	\$264,276.57	\$360,400.00	\$391,572.26	\$415,360.00
FUND 215 - 2018 BOND DEBT SERVICE - EXPENDITURES						
215-000-000-591-21-00-01	Debt Repayment - Law Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$85,000.00
	215-000-000-591 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$85,000.00
215-000-000-592-18-80-01	Interest - Debt Service Costs - General Services	\$0.00	\$146,527.43	\$111,125.00	\$110,998.70	\$108,850.00
	215-000-000-592 Total	\$0.00	\$146,527.43	\$111,125.00	\$110,998.70	\$108,850.00
	Fund Total	\$0.00	\$146,527.43	\$111,125.00	\$110,998.70	\$193,850.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 310 - TRANSPORTATION BENEFIT DISTRICT -STREETS - REVENUES						
310-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$44,477.43	\$39,034.73	\$100,000.00	\$94,278.60	\$106,000.00
	310-000-000-308 Total	\$44,477.43	\$39,034.73	\$100,000.00	\$94,278.60	\$106,000.00
310-000-000-317-60-00-00	TBD Vehicle License Fees	\$58,152.39	\$102,927.00	\$100,000.00	\$93,674.06	\$0.00
	310-000-000-317 Total	\$58,152.39	\$102,927.00	\$100,000.00	\$93,674.06	\$0.00
310-000-000-361-11-00-00	Interest on Investments	\$81.56	\$100.82	\$100.00	\$158.57	\$100.00
	310-000-000-361 Total	\$81.56	\$100.82	\$100.00	\$158.57	\$100.00
	Fund Total	\$102,711.38	\$142,062.55	\$200,100.00	\$188,111.23	\$106,100.00
FUND 310 - TRANSPORTATION BENEFIT DISTRICT -STREETS - EXPENDITURES						
310-000-000-544-70-30-00	Miscellaneous Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310-000-000-595-30-60-00	Roadway Construction	\$63,676.65	\$47,783.95	\$76,100.00	\$76,091.41	\$100,000.00
	310-000-000-595 Total	\$63,676.65	\$47,783.95	\$76,100.00	\$76,091.41	\$100,000.00
	Fund Total	\$63,676.65	\$47,783.95	#REF!	#REF!	#REF!
FUND 315 - CAPITAL PROJECTS - POLICE - REVENUES						
315-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$1,194,746.05	\$150,000.00	\$149,844.08	\$0.00
	315-000-000-308 Total	\$0.00	\$1,194,746.05	\$150,000.00	\$149,844.08	\$0.00
315-000-000-316-40-00-00	GFCF Utility Taxes	\$104,081.74	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-316 Total	\$104,081.74	\$0.00	\$0.00	\$0.00	\$0.00
315-000-000-361-11-00-00	Interest on Investments	\$18,644.30	\$7,890.06	\$1,000.00	\$575.13	\$0.00
	315-000-000-361 Total	\$18,644.30	\$7,890.06	\$1,000.00	\$575.13	\$0.00
315-000-000-367-00-10-00	Private Contributions - Donations	\$0.00	\$7,500.00	\$0.00	\$0.00	\$0.00
	315-000-000-367 Total	\$0.00	\$7,500.00	\$0.00	\$0.00	\$0.00
315-000-000-391-30-00-10	GO Special Assesment Bond/Loan Proceeds	\$2,950,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-391 Total	\$2,950,000.00	\$0.00	\$0.00	\$0.00	\$0.00
315-000-000-392-00-00-10	GO Special Assessment 2019 Premiums	\$117,341.40	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-392 Total	\$117,341.40	\$0.00	\$0.00	\$0.00	\$0.00
315-000-000-397-00-00-10	Transfer In - General Fund	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
315-000-000-397-00-21-00	Transfer In - Public Safety Sales Tax 104	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-397 Total	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$3,265,067.44	\$1,210,136.11	\$151,000.00	\$150,419.21	\$0.00
FUND 315 - CAPITAL PROJECTS - POLICE - EXPENDITURES						
315-000-000-592-21-00-01	Interest & Debt Service Costs Police Facility	\$63,953.80	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-592 Total	\$63,953.80	\$0.00	\$0.00	\$0.00	\$0.00
315-000-000-594-21-60-00	Capital Outlay - Police Facilities	\$2,006,367.59	\$1,060,292.03	\$139,000.00	\$137,545.91	\$0.00
	315-000-000-594 Total	\$2,006,367.59	\$1,060,292.03	\$139,000.00	\$137,545.91	\$0.00
315-000-000-597-00-10-00	Transfer Out - Bond Payment Fund 215	\$0.00	\$0.00	\$12,000.00	\$12,873.30	\$0.00
	315-000-000-597 Total	\$0.00	\$0.00	\$12,000.00	\$12,873.30	\$0.00
	Fund Total	\$2,070,321.39	\$1,060,292.03	\$151,000.00	\$150,419.21	\$0.00
FUND 320 CAPITAL PROJECTS - CITY HALL/LIBRARY - REVENUES						
320-000-000-308-10-00-00	Reserved Beginning Cash & Investment Balance	\$18,603.04	\$2,130.74	\$0.00	\$0.00	\$0.00
	320-000-000-308 Total	\$18,603.04	\$2,130.74	\$0.00	\$0.00	\$0.00
320-000-000-361-11-00-00	Interest on Investments	\$174.69	\$0.00	\$0.00	\$0.00	\$0.00
	320-000-000-361 Total	\$174.69	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$18,777.73	\$2,130.74	\$0.00	\$0.00	\$0.00
FUND 320 CAPITAL PROJECTS - CITY HALL/LIBRARY - EXPENDITURES						
320-000-000-594-18-60-01	Remodel Costs City Hall	\$16,646.99	\$2,130.74	\$0.00	\$0.00	\$0.00
	320-000-000-594 Total	\$16,646.99	\$2,130.74	\$0.00	\$0.00	\$0.00
	Fund Total	\$16,646.99	\$2,130.74	\$0.00	\$0.00	\$0.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 401 - WATER/SEWER OPERATIONS - REVENUES						
401-000-000-308-51-00-00	Assigned Beginning Cash & Investment	\$230,741.73	\$238,925.05	\$220,000.00	\$175,937.57	\$150,000.00
401-000-000-308-51-00-01	Assigned Beginning Cash & Investment- Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	401-000-000-308 Total	\$230,741.73	\$238,925.05	\$220,000.00	\$175,937.57	\$150,000.00
401-000-000-343-40-00-00	Water Dept. Collections	\$1,632,037.94	\$1,495,546.47	\$1,650,000.00	\$1,526,353.66	\$1,696,000.00
401-000-000-343-40-01-00	Water Utility Taxes	\$144,763.88	\$159,352.59	\$181,500.00	\$166,304.90	\$169,600.00
401-000-000-343-40-34-01	Water - Labor	\$6,131.90	\$10,495.61	\$10,000.00	\$8,680.07	\$10,000.00
401-000-000-343-40-34-02	Water - Parts	\$28,920.90	\$33,243.48	\$20,000.00	\$29,398.95	\$20,000.00
401-000-000-343-40-35-01	Sewer Labor	\$480.00	\$0.00	\$500.00	\$2,925.00	\$500.00
401-000-000-343-40-35-02	Sewer Parts	\$302.18	\$815.40	\$1,000.00	\$1,559.81	\$1,000.00
401-000-000-343-50-00-00	Sewer Dept. Collections	\$1,442,897.58	\$1,623,552.87	\$1,600,000.00	\$1,613,384.70	\$1,664,000.00
401-000-000-343-50-01-00	Sewer Utility Taxes	\$129,077.19	\$177,307.53	\$176,000.00	\$175,905.01	\$166,400.00
	401-000-000-343 Total	\$3,384,611.57	\$3,500,313.95	\$3,639,000.00	\$3,524,512.10	\$3,727,500.00
401-000-000-345-83-00-00	Engineering Serv-Reimbursement	\$0.00	\$661.16	\$1,000.00	\$0.00	\$1,000.00
	401-000-000-345 Total	\$0.00	\$661.16	\$1,000.00	\$0.00	\$1,000.00
401-000-000-361-11-00-01	Interest on Investments - Water	\$3,966.46	\$3,473.99	\$3,000.00	\$729.84	\$1,000.00
401-000-000-361-11-00-02	Interest on Investments - Sewer	\$1,752.16	\$1,901.57	\$2,000.00	\$282.45	\$500.00
	401-000-000-361 Total	\$5,718.62	\$5,375.56	\$5,000.00	\$1,012.29	\$1,500.00
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	\$312,900.00	\$281,000.00	\$300,000.00	\$278,600.00	\$250,000.00
401-000-000-367-35-00-01	Sewer Hookup Fees	\$204,800.00	\$112,000.00	\$220,000.00	\$172,800.00	\$200,000.00
	401-000-000-367 Total	\$517,700.00	\$393,000.00	\$520,000.00	\$451,400.00	\$450,000.00
401-000-000-369-10-30-00	Sale of Surplus - Scrap Metal	\$57.20	\$15.00	\$1,000.00	\$2,557.50	\$1,000.00
401-000-000-369-91-00-00	Other Misc. Revenue	\$2,658.88	\$1,364.07	\$1,000.00	\$80.00	\$1,000.00
	401-000-000-369 Total	\$2,716.08	\$1,379.07	\$2,000.00	\$2,637.50	\$2,000.00
401-000-000-382-10-00-00	Hydrant Permit Meter Deposits	\$5,100.00	\$6,000.00	\$5,000.00	\$3,000.00	\$5,000.00
	401-000-000-382 Total	\$5,100.00	\$6,000.00	\$5,000.00	\$3,000.00	\$5,000.00
401-000-000-389-30-51-00	Water - Other Sales Tax Collec	\$2,847.77	\$3,363.51	\$2,350.00	\$3,158.94	\$2,500.00
401-000-000-389-30-52-00	Sewer-Other Sales Tax Collect.	\$61.79	\$64.42	\$100.00	\$354.30	\$100.00
	401-000-000-389 Total	\$2,909.56	\$3,427.93	\$2,450.00	\$3,513.24	\$2,600.00
401-000-000-395-10-00-00	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$3,457.00	\$0.00
401-000-000-395-20-00-00	Insurance Refund & Recoveries	\$2,238.34	\$3,001.61	\$0.00	\$0.00	\$0.00
	401-000-000-395 Total	\$2,238.34	\$3,001.61	\$0.00	\$3,457.00	\$0.00
	Fund Total	\$4,152,335.90	\$4,152,684.33	\$4,395,050.00	\$4,166,069.70	\$4,340,200.00
FUND 401 - WATER/SEWER OPERATIONS - EXPENDITURES						
401-000-100-534-10-10-00	Salaries - Admin. General	\$75,145.30	\$74,896.11	\$75,000.00	\$79,829.69	\$75,000.00
401-000-100-534-10-20-00	Benefits	\$31,899.09	\$30,389.79	\$32,000.00	\$31,579.56	\$35,000.00
401-000-100-534-10-31-00	Supplies	\$3,071.86	\$1,829.60	\$2,000.00	\$866.72	\$2,000.00
401-000-100-534-10-40-00	General Fund Water Utility Tax	\$94,579.89	\$90,532.48	\$99,000.00	\$90,830.68	\$105,600.00
401-000-100-534-10-40-02	Water Utility Tax - GFCF	\$50,184.00	\$74,072.06	\$82,500.00	\$74,316.00	\$70,400.00
401-000-100-534-10-43-00	Travel - Administrative	\$140.06	\$0.00	\$1,000.00	\$0.00	\$500.00
401-000-100-534-10-48-00	Equipment Maintenance - Office	\$5,015.57	\$5,528.06	\$13,000.00	\$5,273.67	\$12,000.00
401-000-100-534-10-49-00	Miscellaneous	\$8,201.69	\$9,222.02	\$6,000.00	\$10,353.70	\$7,000.00
401-000-100-534-30-41-00	Accounting Service Fees	\$84,500.00	\$89,000.04	\$95,000.00	\$95,000.00	\$100,000.00
401-000-100-534-50-10-00	Salaries - Water/Maintenance	\$172,552.46	\$193,506.99	\$230,000.00	\$222,472.78	\$200,000.00
401-000-100-534-50-10-01	Overtime Earnings	\$33,422.33	\$39,557.17	\$35,000.00	\$40,093.41	\$25,000.00
401-000-100-534-50-21-00	Regular Benefits	\$94,275.35	\$108,187.92	\$135,000.00	\$125,002.62	\$115,000.00
401-000-100-534-50-22-00	Uniforms	\$2,139.86	\$3,433.68	\$2,500.00	\$2,718.86	\$2,500.00
401-000-100-534-50-31-00	Operating Supplies	\$5,190.08	\$5,049.92	\$10,000.00	\$15,535.58	\$15,000.00

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
401-000-100-534-50-32-00	Fuel Consumed	\$7,909.36	\$8,675.22	\$7,500.00	\$7,815.67	\$7,500.00
401-000-100-534-50-34-00	Inventory - Meters/Pipe/Fittings	\$69,216.80	\$102,386.45	\$65,000.00	\$69,694.28	\$65,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equipment	\$3,730.22	\$5,616.28	\$5,000.00	\$4,051.56	\$5,000.00
401-000-100-534-50-45-00	Equipment Rental	\$578.36	\$70.14	\$500.00	\$713.34	\$500.00
401-000-100-534-50-48-00	Repairs & Maintenance - Contracted	\$10,529.89	\$8,031.77	\$10,000.00	\$1,768.22	\$5,000.00
401-000-100-534-50-48-01	Equipment Maintenance	\$3,645.59	\$20,072.45	\$45,000.00	\$17,036.50	\$25,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	\$10,313.05	\$7,941.37	\$5,000.00	\$5,409.14	\$7,000.00
401-000-100-534-80-10-00	Salaries - Water/Operations	\$45,366.93	\$45,134.21	\$68,000.00	\$53,360.52	\$70,000.00
401-000-100-534-80-10-01	Overtime Earnings	\$20,565.80	\$18,992.29	\$20,000.00	\$15,284.08	\$20,000.00
401-000-100-534-80-20-00	Benefits	\$33,528.86	\$31,142.82	\$36,000.00	\$29,705.27	\$45,000.00
401-000-100-534-80-31-00	Operating Supplies - Chemicals	\$55,915.58	\$79,124.73	\$70,000.00	\$60,519.53	\$72,000.00
401-000-100-534-80-40-00	Other Professional Services	\$16,671.05	\$10,602.73	\$15,000.00	\$10,966.08	\$15,000.00
401-000-100-534-80-40-01	Intergovernmental Professional Services	\$6,752.90	\$6,531.90	\$6,500.00	\$6,504.30	\$6,500.00
401-000-100-534-80-47-00	Electricity	\$105,716.41	\$110,435.44	\$112,000.00	\$106,604.17	\$112,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$4,008.29	\$14,569.47	\$20,000.00	\$10,318.76	\$15,000.00
401-000-100-534-90-10-01	Salaries - Facilities/Shop	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
401-000-100-534-90-11-00	ON Call Pay	\$7,048.86	\$7,681.50	\$7,500.00	\$7,453.76	\$8,000.00
401-000-100-534-90-20-00	Benefits	\$3,390.31	\$3,507.54	\$3,500.00	\$3,160.64	\$3,500.00
401-000-100-534-90-31-00	Office Computer Supplies	\$377.64	\$0.00	\$2,000.00	\$916.47	\$2,000.00
401-000-100-534-90-31-01	Office & Operating Supplies	\$2,086.25	\$1,264.14	\$2,000.00	\$2,597.88	\$3,500.00
401-000-100-534-90-40-00	Department of Revenue	\$89,489.53	\$82,727.96	\$90,000.00	\$86,790.13	\$95,000.00
401-000-100-534-90-41-00	Engineering	\$0.00	\$0.00	\$500.00	\$0.00	\$200.00
401-000-100-534-90-42-00	Communications	\$13,483.66	\$17,588.29	\$15,000.00	\$17,406.40	\$15,000.00
401-000-100-534-90-43-00	Travel	\$31.89	\$124.56	\$500.00	\$0.00	\$500.00
401-000-100-534-90-47-01	Utilities	\$6,922.03	\$8,587.14	\$7,500.00	\$8,233.36	\$7,500.00
401-000-100-534-90-48-01	Shop Maintenance	\$857.94	\$2,061.33	\$1,000.00	\$2,019.40	\$2,500.00
401-000-100-534-90-49-00	Miscellaneous & Training	\$4,631.02	\$8,877.48	\$7,000.00	\$4,142.08	\$8,000.00
	401-000-100-534 Total	\$1,183,085.76	\$1,326,953.05	\$1,440,000.00	\$1,326,344.81	\$1,382,200.00
401-000-100-582-10-00-00	Hydrant Permit Meter Deposits	\$1,800.00	\$4,908.53	\$5,000.00	\$3,373.74	\$5,000.00
	401-000-100-582 Total	\$1,800.00	\$4,908.53	\$5,000.00	\$3,373.74	\$5,000.00
401-000-100-589-10-00-00	Refund - Prior Year Receipt	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
	401-000-100-589 Total	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
401-000-100-594-34-63-00	Improvement Projects	\$37,528.50	\$45,668.37	\$90,000.00	\$82,351.07	\$0.00
401-000-100-594-34-64-00	Capital Outlay - Equipment	\$8,314.42	\$0.00	\$10,000.00	\$16,305.59	\$4,000.00
	401-000-100-594 Total	\$45,842.92	\$45,668.37	\$100,000.00	\$98,656.66	\$4,000.00
401-000-100-597-00-00-00	Transfer Out	\$170,000.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-100-597-34-00-01	Trsf. TO 410 Equip Rsve PW	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
401-000-100-597-34-00-02	Trsf.to 408-Connection Fees	\$312,900.00	\$281,000.00	\$300,000.00	\$281,100.00	\$250,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	\$280,000.00	\$399,999.99	\$400,000.00	\$366,666.63	\$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	\$27,500.00	\$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	\$70,300.00	\$70,299.96	\$70,000.00	\$70,000.00	\$81,500.00
	401-000-100-597 Total	\$881,200.00	\$799,299.95	\$818,000.00	\$763,266.63	\$779,500.00
401-000-200-535-10-10-00	Salaries - Sewer/Admin. General	\$58,616.89	\$61,185.86	\$60,000.00	\$65,763.45	\$65,000.00
401-000-200-535-10-20-00	Benefits	\$24,226.56	\$24,496.09	\$25,000.00	\$25,815.15	\$30,000.00
401-000-200-535-10-31-00	Office & Operating Supplies	\$1,457.06	\$1,562.39	\$2,000.00	\$1,656.76	\$2,500.00
401-000-200-535-10-40-00	General Fund Sewer Utility Tax	\$85,977.32	\$98,239.73	\$96,000.00	\$97,226.32	\$99,840.00

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
401-000-200-535-10-40-02	Sewer Utility Tax - GFCF	\$43,099.86	\$80,377.97	\$80,000.00	\$79,548.81	\$66,560.00
401-000-200-535-10-43-00	Travel-Administrative	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	\$3,327.81	\$4,548.40	\$11,000.00	\$4,555.66	\$9,500.00
401-000-200-535-10-49-00	Miscellaneous	\$5,810.45	\$6,118.79	\$5,000.00	\$6,825.80	\$5,000.00
401-000-200-535-30-41-00	Accounting Service Fees	\$71,500.00	\$74,000.04	\$80,000.00	\$80,000.00	\$85,000.00
401-000-200-535-50-10-00	Salaries - Sewer/Maintenance	\$111,832.21	\$122,684.25	\$130,000.00	\$136,320.11	\$145,000.00
401-000-200-535-50-10-01	Overtime Earnings	\$37,368.64	\$42,375.40	\$40,000.00	\$45,044.53	\$30,000.00
401-000-200-535-50-20-00	Benefits	\$67,180.37	\$68,793.49	\$85,000.00	\$77,963.72	\$90,000.00
401-000-200-535-50-31-00	Operating Supplies	\$9,542.28	\$15,074.56	\$14,000.00	\$9,607.71	\$14,000.00
401-000-200-535-50-32-00	Fuel Consumed	\$7,792.47	\$8,594.48	\$6,500.00	\$7,690.55	\$6,500.00
401-000-200-535-50-34-00	Inventory Purchase - Pipe/Fittings	\$2,205.83	\$919.29	\$2,000.00	\$2,439.48	\$2,500.00
401-000-200-535-50-35-00	Small Tools	\$1,399.36	\$5,051.14	\$1,500.00	\$550.65	\$1,000.00
401-000-200-535-50-45-00	Equipment Rental	\$1,077.53	\$0.00	\$500.00	\$172.96	\$200.00
401-000-200-535-50-48-00	Repairs & Maintenance - Contracted	\$28,399.29	\$17,275.86	\$15,000.00	\$3,461.06	\$12,000.00
401-000-200-535-50-48-01	Equipment Maintenance	\$9,811.06	\$17,942.74	\$20,000.00	\$32,270.83	\$5,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	\$83.47	\$0.00	\$1,000.00	\$0.00	\$500.00
401-000-200-535-80-10-00	Salaries - Sewer/Operations	\$64,838.50	\$63,581.10	\$70,000.00	\$73,220.73	\$80,000.00
401-000-200-535-80-10-01	Overtime Earnings	\$19,827.46	\$14,052.55	\$20,000.00	\$11,056.11	\$20,000.00
401-000-200-535-80-20-00	Benefits	\$36,790.59	\$33,061.56	\$40,000.00	\$34,412.93	\$50,000.00
401-000-200-535-80-26-00	Uniforms	\$673.82	\$576.15	\$700.00	\$631.95	\$700.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	\$23,872.68	\$48,210.68	\$30,000.00	\$42,523.36	\$40,000.00
401-000-200-535-80-40-00	Other Professional Services	\$402.11	\$1,573.17	\$600.00	\$988.35	\$1,000.00
401-000-200-535-80-40-01	Intergovernmental Fees/Services	\$5,280.99	\$3,410.37	\$5,000.00	\$2,858.95	\$5,000.00
401-000-200-535-80-41-00	Professional Services	\$8,202.50	\$9,056.43	\$6,000.00	\$7,527.48	\$6,000.00
401-000-200-535-80-47-00	Utilities	\$142,853.46	\$147,147.28	\$105,000.00	\$127,385.88	\$105,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	\$10,997.16	\$25,261.64	\$15,000.00	\$6,406.52	\$10,000.00
401-000-200-535-80-48-01	Contracted Repairs	\$0.00	\$20.74	\$2,000.00	\$0.00	\$15,000.00
401-000-200-535-80-49-00	Contract Services - Disposal	\$40,367.58	\$65,332.42	\$167,000.00	\$177,863.97	\$156,000.00
401-000-200-535-90-11-00	ON Call Pay	\$7,283.54	\$7,694.73	\$7,500.00	\$7,675.38	\$8,000.00
401-000-200-535-90-20-00	Benefits	\$3,373.12	\$3,403.70	\$3,500.00	\$3,329.52	\$3,500.00
401-000-200-535-90-31-00	Office Computer Supplies	\$0.00	\$1,290.42	\$3,000.00	\$1,587.69	\$2,000.00
401-000-200-535-90-40-00	Department of Revenue	\$25,373.26	\$25,765.60	\$28,000.00	\$29,773.84	\$30,000.00
401-000-200-535-90-41-00	Engineering	\$165.03	\$0.00	\$500.00	\$0.00	\$2,000.00
401-000-200-535-90-42-00	Communications	\$9,087.68	\$12,810.97	\$10,000.00	\$13,627.68	\$12,000.00
401-000-200-535-90-43-00	Travel & Training	\$574.90	\$262.00	\$1,000.00	\$329.72	\$500.00
401-000-200-535-90-48-00	Facilities Maintenance	\$136.69	\$3,367.39	\$1,000.00	\$0.00	\$500.00
401-000-200-535-90-49-00	Miscellaneous	\$10,630.57	\$617.32	\$1,000.00	\$783.78	\$500.00
	401-000-200-535 Total	\$981,440.10	\$1,115,736.70	\$1,191,800.00	\$1,218,897.39	\$1,217,800.00
401-000-200-589-10-00-00	Refunds - Prior Year Receipt	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00
	401-000-200-589 Total	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00
401-000-200-594-35-63-00	Improvement Projects	\$0.00	\$4,715.77	\$25,000.00	\$18,568.09	\$5,000.00
401-000-200-594-35-64-00	Capital Outlay - Equipment	\$7,742.07	\$0.00	\$0.00	\$0.00	\$5,000.00
	401-000-200-594 Total	\$7,742.07	\$4,715.77	\$25,000.00	\$18,568.09	\$10,000.00
401-000-200-597-00-00-00	Transfer Out	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	\$410,000.00	\$499,999.95	\$500,000.00	\$458,333.37	\$500,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	\$204,800.00	\$112,000.00	\$220,000.00	\$172,800.00	\$200,000.00
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsve PW	\$12,000.00	\$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	\$50,500.00	\$50,499.96	\$46,000.00	\$46,000.00	\$55,000.00
	401-000-200-597 Total	\$812,300.00	\$679,499.91	\$783,000.00	\$694,133.37	\$772,000.00
	Fund Total	\$3,913,410.85	\$3,976,782.28	\$4,362,800.00	\$4,134,240.69	\$4,170,500.00

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 402 - SOLID WASTE - GARBAGE - REVENUES						
402-000-000-308-80-00-00	Assigned Beginning Cash & Investments	\$22,361.79	\$27,181.50	\$30,000.00	\$32,443.29	\$25,000.00
	402-000-000-308 Total	\$22,361.79	\$27,181.50	\$30,000.00	\$32,443.29	\$25,000.00
402-000-000-331-12-03-00	FEMA - Disaster Assistance	\$0.00	\$1,109.88	\$0.00	\$800.00	\$0.00
	402-000-000-331 Total	\$0.00	\$1,109.88	\$0.00	\$800.00	\$0.00
402-000-000-334-01-80-00	FEMA - State Disaster Assistance	\$0.00	\$138.73	\$0.00	\$0.00	\$0.00
	402-000-000-334 Total	\$0.00	\$138.73	\$0.00	\$0.00	\$0.00
402-000-000-343-70-00-00	Garbage/solid Waste Charges	\$369,125.05	\$418,070.71	\$450,000.00	\$432,264.94	\$450,000.00
402-000-000-343-70-01-00	Solid Waste/Garbage Utility Tax	\$32,778.36	\$45,454.09	\$49,500.00	\$47,192.86	\$45,000.00
	402-000-000-343 Total	\$401,903.41	\$463,524.80	\$499,500.00	\$479,457.80	\$495,000.00
402-000-000-361-11-00-00	Interest ON Investments	\$304.61	\$578.63	\$500.00	\$176.82	\$300.00
	402-000-000-361 Total	\$304.61	\$578.63	\$500.00	\$176.82	\$300.00
402-000-000-389-30-00-00	Garbage/solid Waste Tax	\$13,128.64	\$14,710.02	\$16,000.00	\$15,278.77	\$16,200.00
	402-000-000-389 Total	\$13,128.64	\$14,710.02	\$16,000.00	\$15,278.77	\$16,200.00
	Fund Total	\$437,698.45	\$507,243.56	\$546,000.00	\$528,156.68	\$536,500.00
FUND 402 - SOLID WASTE - GARBAGE - EXPENDITURES						
402-000-000-537-00-31-00	Office Supplies	\$268.63	\$136.70	\$200.00	\$20.07	\$200.00
402-000-000-537-00-40-00	General Fund Utility Tax - Streets	\$21,982.20	\$25,297.06	\$27,000.00	\$26,075.34	\$27,000.00
402-000-000-537-00-40-02	Garbage Utility Tax - GFCF	\$10,797.88	\$20,697.61	\$22,500.00	\$21,334.36	\$18,000.00
402-000-000-537-00-41-00	Accounting Service Fees	\$23,000.00	\$24,000.00	\$30,000.00	\$30,000.00	\$30,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	\$313,847.43	\$355,311.81	\$380,000.00	\$367,425.18	\$383,000.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	\$5,320.29	\$5,613.00	\$5,500.00	\$6,424.73	\$6,000.00
402-000-000-537-00-42-00	Postage	\$5,694.58	\$6,341.45	\$5,500.00	\$8,109.47	\$6,000.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	\$549.44	\$1,155.35	\$1,500.00	\$926.64	\$1,500.00
	402-000-000-537 Total	\$381,460.45	\$438,552.98	\$472,200.00	\$460,315.79	\$471,700.00
402-000-000-589-30-00-00	Garbage Excise Tax	\$18,056.50	\$20,247.29	\$15,200.00	\$21,626.63	\$20,000.00
	402-000-000-589 Total	\$18,056.50	\$20,247.29	\$15,200.00	\$21,626.63	\$20,000.00
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	\$15,000.00	\$20,000.00	\$20,000.00	\$25,000.00
	402-000-000-597 Total	\$11,000.00	\$16,000.00	\$21,000.00	\$21,000.00	\$26,000.00
	Fund Total	\$410,516.95	\$474,800.27	\$508,400.00	\$502,942.42	\$517,700.00

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Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 403 - STORMWATER UTILITY - REVENUES						
403-000-000-308-01-00-00	Assigned Beginning Cash & Investments	\$0.00	\$50,000.00	\$62,000.00	\$56,949.04	\$50,000.00
	403-000-000-308 Total	\$0.00	\$50,000.00	\$62,000.00	\$56,949.04	\$50,000.00
403-000-000-343-10-00-00	Storm Drainage - Utility Fees	\$0.00	\$100,626.07	\$120,000.00	\$112,234.07	\$131,400.00
	403-000-000-343 Total	\$0.00	\$100,626.07	\$120,000.00	\$112,234.07	\$131,400.00
403-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$2,764.58	\$1,500.00	\$339.67	\$300.00
	403-000-000-361 Total	\$0.00	\$2,764.58	\$1,500.00	\$339.67	\$300.00
403-000-000-367-43-10-00	Stormwater Connection Fees	\$0.00	\$10,500.00	\$5,000.00	\$6,200.00	\$5,000.00
	403-000-000-367 Total	\$0.00	\$10,500.00	\$5,000.00	\$6,200.00	\$5,000.00
403-000-000-368-50-00-00	Special Assessments	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
	403-000-000-368 Total	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
403-000-000-381-10-00-01	Interfund Loan Received	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	403-000-000-381 Total	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
403-000-000-397-00-01-00	Operating Transfers In	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	403-000-000-397 Total	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$50,000.00	\$363,890.65	\$189,000.00	\$175,722.78	\$186,700.00
FUND 403 - STORMWATER UTILITY - EXPENDITURES						
403-000-000-531-00-10-00	Storm Drainage - Salaries	\$0.00	\$14,819.18	\$15,000.00	\$11,156.87	\$15,000.00
403-000-000-531-00-10-01	Overtime Earnings	\$0.00	\$0.00	\$10,000.00	\$0.00	\$2,000.00
403-000-000-531-00-20-00	Storm Drainage - Benefits	\$0.00	\$6,649.44	\$8,000.00	\$4,986.65	\$8,500.00
403-000-000-531-00-31-00	Supplies	\$0.00	\$1,151.34	\$2,000.00	\$4,697.41	\$1,000.00
403-000-000-531-00-33-00	Small Tools & Minor Equipment	\$0.00	\$0.00	\$0.00	\$8.15	\$0.00
403-000-000-531-00-34-00	Fuel Costs	\$0.00	\$42.94	\$0.00	\$0.00	\$500.00
403-000-000-531-00-40-00	Professional Services - Contracted	\$0.00	\$23,434.29	\$25,000.00	\$315.00	\$30,000.00
403-000-000-531-00-41-00	Administrative Service Fees	\$0.00	\$0.00	\$0.00	\$104.50	\$0.00
	403-000-000-531 Total	\$0.00	\$46,097.19	\$60,000.00	\$21,268.58	\$57,000.00
403-000-000-581-20-01-00	Interfund Loan Repayment	\$0.00	\$50,000.00	\$65,100.00	\$65,008.85	\$67,000.00
	403-000-000-581 Total	\$0.00	\$50,000.00	\$65,100.00	\$65,008.85	\$67,000.00
403-000-000-589-10-00-00	Refunds - Prior Year Receipt	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
	403-000-000-589 Total	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
403-000-000-592-31-80-00	Interfund Loan Interest Payment	\$0.00	\$468.75	\$5,000.00	\$4,258.47	\$3,100.00
	403-000-000-592 Total	\$0.00	\$468.75	\$5,000.00	\$4,258.47	\$3,100.00
403-000-000-594-31-60-00	Capital Expenditures - Drainage	\$0.00	\$210,375.67	\$57,650.00	\$14,906.81	\$30,000.00
	403-000-000-594 Total	\$0.00	\$210,375.67	\$57,650.00	\$14,906.81	\$30,000.00
	Fund Total	\$0.00	\$306,941.61	\$187,750.00	\$105,642.71	\$157,100.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 408 - WATER IMPROVEMENT RESERVES - REVENUES						
408-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$220,000.00	\$220,000.00	\$220,000.00	\$220,000.00	\$520,000.00
408-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$430,657.71	\$878,608.01	\$530,000.00	\$503,109.28	\$580,000.00
	408-000-000-308 Total	\$650,657.71	\$1,098,608.01	\$750,000.00	\$723,109.28	\$1,100,000.00
408-000-000-333-66-00-01	EPA-DOH-DWSRF Loan - GM Reservoir	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
	408-000-000-333 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
408-000-000-337-00-07-01	Cowlitz County Rural Development Grant - GM	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00
	408-000-000-337 Total	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00
408-000-000-361-11-00-00	Interest ON Investments	\$10,133.42	\$22,380.48	\$10,000.00	\$5,115.85	\$6,000.00
	408-000-000-361 Total	\$10,133.42	\$22,380.48	\$10,000.00	\$5,115.85	\$6,000.00
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	\$312,900.00	\$281,000.00	\$300,000.00	\$278,600.00	\$250,000.00
408-000-000-397-00-13-00	Transfer From Water Rates	\$280,000.00	\$399,999.99	\$400,000.00	\$366,666.63	\$400,000.00
408-000-000-397-00-99-00	Transfer From Water	\$170,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-397 Total	\$762,900.00	\$680,999.99	\$700,000.00	\$645,266.63	\$650,000.00
	Fund Total	\$1,423,691.13	\$1,801,988.48	\$1,460,000.00	\$1,673,491.76	\$2,756,000.00
FUND 408 - WATER IMPROVEMENT RESERVES - EXPENDITURES						
408-000-000-591-34-70-04	PWTF Const. Loan Princ. H2Oplant	\$217,525.93	\$217,525.94	\$217,600.00	\$217,525.93	\$217,530.00
	408-000-000-591 Total	\$217,525.93	\$217,525.94	\$217,600.00	\$217,525.93	\$217,530.00
408-000-000-592-34-80-04	PWTF Const. Loan Int. H2Oplant	\$4,350.52	\$3,262.89	\$2,180.00	\$2,175.26	\$1,090.00
	408-000-000-592 Total	\$4,350.52	\$3,262.89	\$2,180.00	\$2,175.26	\$1,090.00
408-000-000-594-34-61-00	Water System Capital Assests	\$0.00	\$4,900.00	\$70,000.00	\$5,285.43	\$70,000.00
408-000-000-594-34-65-01	Project - Engineering	\$103,206.67	\$145,693.65	\$50,000.00	\$14,554.20	\$200,000.00
408-000-000-594-34-65-02	Project Costs - Miscellaneous	\$0.00	\$4,767.30	\$0.00	\$29,948.61	\$210,000.00
408-000-000-594-34-65-03	Project Costs - Construction	\$0.00	\$702,729.42	\$550,000.00	\$92,912.74	\$1,020,000.00
	408-000-000-594 Total	\$103,206.67	\$858,090.37	\$670,000.00	\$142,700.98	\$1,500,000.00
	Fund Total	\$325,083.12	\$1,078,879.20	\$889,780.00	\$362,402.17	\$1,718,620.00
FUND 410 - PUBLIC WORKS EQUIPMENT RESERVES - REVENUES						
410-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$173,283.78	\$157,419.78	\$140,000.00	\$143,199.69	\$45,000.00
410-000-000-308-51-00-01	Assigned Beginning Cash & Investments - Meter Replacement	\$30,000.00	\$61,200.00	\$92,000.00	\$83,812.53	\$45,000.00
	410-000-000-308 Total	\$203,283.78	\$218,619.78	\$232,000.00	\$227,012.22	\$90,000.00
410-000-000-361-11-00-00	Interest ON Investments	\$3,964.23	\$4,606.09	\$4,500.00	\$2,136.15	\$2,500.00
	410-000-000-361 Total	\$3,964.23	\$4,606.09	\$4,500.00	\$2,136.15	\$2,500.00
410-000-000-395-10-00-00	Rev./Sale of Fixed Assets	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
	410-000-000-395 Total	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
410-000-000-397-00-00-00	Operating Transfers IN FR 401	\$24,000.00	\$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	\$54,000.00	\$54,000.00	\$54,000.00	\$54,000.00	\$54,000.00
	Fund Total	\$261,248.01	\$277,725.87	\$290,500.00	\$283,148.37	\$146,500.00
FUND 410 - PUBLIC WORKS EQUIPMENT RESERVES - EXPENDITURES						
410-000-000-594-38-64-00	Capital Outlay - Equipment	\$42,628.23	\$43,326.18	\$110,000.00	\$109,344.92	\$12,000.00
410-000-000-594-38-64-01	Capital Outlay - Meters	\$0.00	\$7,387.47	\$88,000.00	\$83,892.45	\$40,000.00
	410-000-000-594 Total	\$42,628.23	\$50,713.65	\$198,000.00	\$193,237.37	\$52,000.00
	Fund Total	\$42,628.23	\$50,713.65	\$198,000.00	\$193,237.37	\$52,000.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 412 - SEWER LOAN RESERVES - REVENUES						
412-000-000-308-10-00-00	Restricted Beginning Cash & Investments	\$252,496.30	\$257,312.18	\$265,000.00	\$263,104.42	\$266,000.00
	412-000-000-308 Total	\$252,496.30	\$257,312.18	\$265,000.00	\$263,104.42	\$266,000.00
412-000-000-361-11-00-00	Interest ON Investments	\$4,815.88	\$5,792.24	\$5,000.00	\$3,247.86	\$3,500.00
	412-000-000-361 Total	\$4,815.88	\$5,792.24	\$5,000.00	\$3,247.86	\$3,500.00
	Fund Total	\$257,312.18	\$263,104.42	\$270,000.00	\$266,352.28	\$269,500.00
FUND 412 - SEWER LOAN RESERVES - EXPENDITURES						
	412-000-000-500-00-00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND 413 - SEWER I & I IMPROVEMENTS - REVENUES						
413-000-000-308-80-00-00	Assigned Beginning Cash & Investments	\$373,154.39	\$509,138.62	\$320,000.00	\$319,437.94	\$370,000.00
	413-000-000-308 Total	\$373,154.39	\$509,138.62	\$320,000.00	\$319,437.94	\$370,000.00
413-000-000-361-11-00-00	Interest ON Investments	\$5,984.23	\$10,299.32	\$7,000.00	\$4,197.14	\$4,000.00
413-000-000-361-40-00-03	Interfund Loan Interest	\$0.00	\$0.00	\$5,000.00	\$4,258.47	\$5,000.00
	413-000-000-361 Total	\$5,984.23	\$10,299.32	\$12,000.00	\$8,455.61	\$9,000.00
413-000-000-381-20-00-03	Interfund Loan Repayment	\$0.00	\$0.00	\$65,100.00	\$65,008.85	\$65,100.00
	413-000-000-381 Total	\$0.00	\$0.00	\$65,100.00	\$65,008.85	\$65,100.00
413-000-000-397-00-00-00	Operating Transfers	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	413-000-000-397 Total	\$130,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$509,138.62	\$519,437.94	\$397,100.00	\$392,902.40	\$444,100.00
FUND 413 - SEWER I & I IMPROVEMENTS - EXPENDITURES						
413-000-000-581-10-00-03	Interfund Loan	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	413-000-000-581 Total	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
413-000-000-594-35-63-00	I & I Improvements	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
	413-000-000-594 Total	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
	Fund Total	\$0.00	\$200,000.00	\$25,000.00	\$0.00	\$25,000.00
FUND 415 - SEWER IMPROVEMENTS RESERVE - REVENUES						
415-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$295,500.00	\$295,500.00	\$300,000.00	\$300,000.00	\$300,000.00
415-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$323,735.31	\$610,505.68	\$700,000.00	\$791,665.49	\$800,000.00
	415-000-000-308 Total	\$619,235.31	\$906,005.68	\$1,000,000.00	\$1,091,665.49	\$1,100,000.00
415-000-000-333-66-01-00	Dept. of Ecology - Srf Grant	\$45,401.79	\$3,168.29	\$0.00	\$0.00	\$0.00
	415-000-000-333 Total	\$45,401.79	\$3,168.29	\$0.00	\$0.00	\$0.00
415-000-000-337-00-00-01	Project Contribution - Port of Kalama	\$0.00	\$0.00	\$460,000.00	\$64,750.00	\$500,000.00
	415-000-000-337 Total	\$0.00	\$0.00	\$460,000.00	\$64,750.00	\$500,000.00
415-000-000-361-11-00-00	Interest ON Investments	\$12,922.10	\$26,147.56	\$12,000.00	\$13,571.11	\$10,000.00
415-000-000-361-40-00-01	Interfund Loan Interest	\$571.23	\$921.72	\$335.00	\$309.84	\$335.00
	415-000-000-361 Total	\$13,493.33	\$27,069.28	\$12,335.00	\$13,880.95	\$10,335.00
415-000-000-381-20-00-01	Interfund Loan Repayment	\$7,828.77	\$57,947.03	\$8,100.00	\$25,884.49	\$8,100.00
	415-000-000-381 Total	\$7,828.77	\$57,947.03	\$8,100.00	\$25,884.49	\$8,100.00
415-000-000-391-83-10-02	Dept. of Ecology-Srf Loan	\$45,401.80	\$3,168.30	\$0.00	\$0.00	\$0.00
	415-000-000-391 Total	\$45,401.80	\$3,168.30	\$0.00	\$0.00	\$0.00
415-000-000-397-00-01-00	Oper. Transfer In - Sewer Hookups	\$204,800.00	\$112,000.00	\$200,000.00	\$172,800.00	\$200,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	\$410,000.00	\$499,999.95	\$500,000.00	\$458,333.37	\$500,000.00
	415-000-000-397 Total	\$614,800.00	\$611,999.95	\$700,000.00	\$631,133.37	\$700,000.00
	Fund Total	\$1,346,161.00	\$1,609,358.53	\$2,180,435.00	\$1,827,314.30	\$2,318,435.00

2021 BUDGET ESTIMATES

Fiscal: 2020 - End of Year 2020

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021
FUND 415 - SEWER IMPROVEMENTS RESERVE - EXPENDITURES						
415-000-000-581-11-00-01	Interfund Loan Issued	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	415-000-000-581 Total	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-591-35-70-02	SRF Construction Loan Prin. Pmt	\$0.00	\$48,991.51	\$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	\$295,500.00
	415-000-000-591 Total	\$295,495.74	\$344,487.25	\$295,500.00	\$295,495.74	\$295,500.00
415-000-000-592-35-80-02	SRF Construction Loan Interest	\$0.00	\$276.49	\$0.00	\$0.00	\$0.00
	415-000-000-592 Total	\$0.00	\$276.49	\$0.00	\$0.00	\$0.00
415-000-000-594-35-63-00	Project Construction Costs	\$0.00	\$64,095.00	\$0.00	\$0.00	\$0.00
415-000-000-594-35-63-01	Project Engineering	\$94,659.58	\$72,624.65	\$100,000.00	\$162,042.16	\$20,000.00
415-000-000-594-35-63-02	Project Miscellaneous	\$0.00	\$36,209.65	\$150,000.00	\$503.24	\$400,000.00
415-000-000-594-35-63-03	Project Construction	\$0.00	\$0.00	\$860,000.00	\$695,609.09	\$0.00
	415-000-000-594 Total	\$94,659.58	\$172,929.30	\$1,110,000.00	\$858,154.49	\$420,000.00
	Fund Total	\$440,155.32	\$517,693.04	\$1,405,500.00	\$1,153,650.23	\$715,500.00
FUND 420 - WATER PROJECT RESERVE - REVENUES						
420-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$350,819.91	\$334,092.76	\$340,000.00	\$338,911.80	\$340,500.00
	420-000-000-308 Total	\$350,819.91	\$334,092.76	\$340,000.00	\$338,911.80	\$340,500.00
420-000-000-361-11-00-00	Interest ON Investments	\$6,303.85	\$7,649.04	\$1,000.00	\$2,139.87	\$500.00
	420-000-000-361 Total	\$6,303.85	\$7,649.04	\$1,000.00	\$2,139.87	\$500.00
	Fund Total	\$357,123.76	\$341,741.80	\$341,000.00	\$341,051.67	\$341,000.00
FUND 420 - WATER PROJECT RESERVE - EXPENDITURES						
420-000-000-594-34-63-00	Water Impr. Projects	\$23,031.00	\$2,830.00	\$341,000.00	\$925.00	\$341,000.00
	420-000-000-594 Total	\$23,031.00	\$2,830.00	\$341,000.00	\$925.00	\$341,000.00
	Fund Total	\$23,031.00	\$2,830.00	\$341,000.00	\$925.00	\$341,000.00