

City of Kalama 2023 Budget & 2023-2028 Capital Improvement Plan

Prepared by

Mayor Mike Reuter

Adam Smee, City Administrator

Coni McMaster, Clerk/Treasurer

Kelly Rasmussen, Director of Public Works

Ralph Herrera, Chief of Police



Adopted by City Council Members

Jon Stanfill, Position 1

Scott Moon, Position 2

Wendy Conradi, Position 3

Steve Kallio, Position 4

Matthew Merz, Position 5



Vision Statement

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

**2023 BUDGET &
2023-2028 CAPITAL FACILITIES IMPROVEMENT
PLAN**

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BUDGET MESSAGE

December 2, 2022

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

The staff is pleased to present the 2023 Budget and the 2023 through 2028 Capital Facilities Plan for the City of Kalama.

The City was able to contain expenditures and remain within revenues through the first 10 months of 2022. At the end of October 2022, General Fund revenues exceeded expenditures, by less than one percent, falling in line with the budget projections. The City's current reserves in the General Fund, minus designated American Rescue Plan Act (ARPA) funds, amount to 24.4% of the budgeted expenditures for 2023. Sales tax revenue has been 4.5% below revenue projections for 2022 resulting in less surplus/carry over balance to begin 2023. Rather than reduce service levels at the Kalama City Library or the Community Building, City Council has allocated the use of reserve funds if necessary to bridge the funding gap of approximately \$17,000. It is my recommendation that any operational surpluses realized at the end of 2022 be directed to the operating shortfall to preserve General Fund Reserves.

Staffing levels for 2023 are projected to increase by one full-time equivalent (FTE) in Public Works.

City Council has authorized up to \$50,000 in the Capital Facilities Plan (CFP) for design services to improve the functionality and operational efficiency of the first floor of city hall. This is the first step in a multi-year plan to provide more workstations within the existing occupied space, anticipating the need for an FTE planner, engineer, and clerical staff in future years. The Capital Facilities Fund is projected to retain a balance of \$250,000 after the design expense, providing a sizable portion of the funding for tenant improvements to the building in 2024.

Sewer and water enterprise operations generated a slight surplus of 4%, leaving a sufficient beginning fund balance to buffer disparities in cashflow for 2023. City Council plans to increase water and sewer rates for 2023 to compensate for annual inflation. The CFP continues to defer major water and sewer capacity expansion projects to 2024 and beyond. City Council has funded asset management software for 2023 to increase the longevity and efficacy of existing water and sewer assets. Staff will finalize the software contract and work with the selected vendor to install the management program in 2023. The design for the sewer collection system upgrade to reduce inflow and infiltration by pipe bursting and replacing the oldest sections of the system north of Elm Street has begun.

The City is currently waiting to see if it is successful in obtaining outside financial support through the Department of Ecology for this project. City Council increased the eligibility and amount of the utility low-income discount. The approved City utility rate increase in 2023 for water, sewer, and stormwater is projected to be approximately 6% in total equating to an increase of \$11 to \$15 per month for a single-family residence depending on usage.

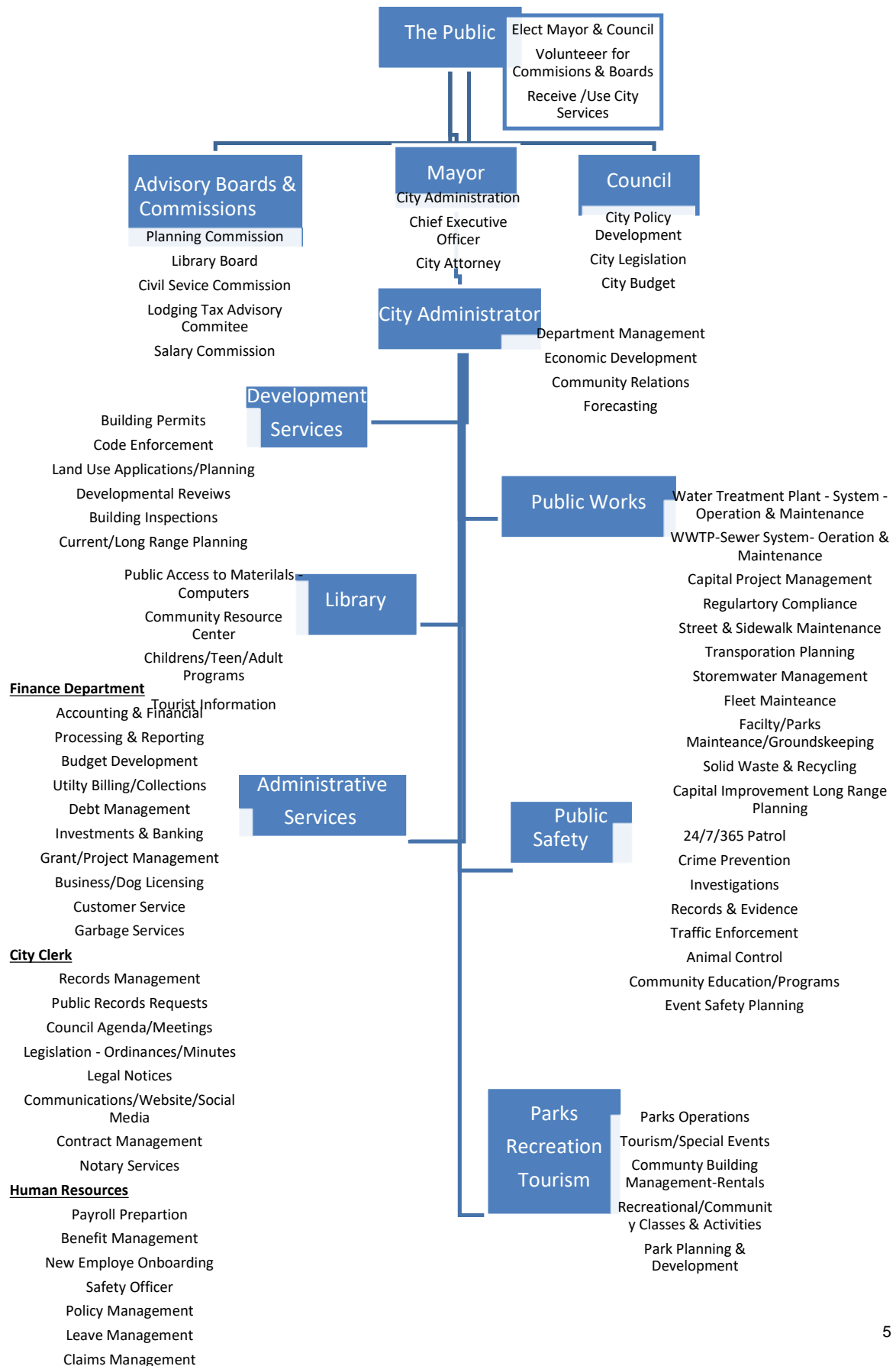
The Lower Green Mountain Reservoir and Pump Station project was completed in 2022. This reservoir improves reliability and efficiency of the drinking water supply and increases the capacity to meet development demand in the Cloverdale area.

As part of its financial policies, the City of Kalama has adopted a debt service reserve target equivalent to one full year's payment for all indebtedness. The financial policies also dictate that the City reserve balances should be equivalent to 90 days of operating expenditures for General Fund expenses and 120 days for Enterprise Fund expenses. Continuing to meet these reserve targets is financially responsible and it contributes to the City of Kalama maintaining a preferential bond rating to keep borrowing costs low for local taxpayers while also demonstrating financial health and prudent decision making when the City is audited by the State Auditor's Office.

December of 2022, the State Auditor's Office concluded their audit of January 1, 2019, through December 31, 2021. A finding is being issued, which identifies deficiencies in the secondary review of utility inputs and internal controls for safeguarding public funds. We appreciate the guidance and recommendations from the State Auditor's Office and have begun crafting written policies to address the noted deficiencies. There was no indication of intentionally negligent behavior nor were any public funds found to be unaccountable. The State Auditor's Office concluded that the cause of the condition is limited (financial) staff and resources to segregate duties and is requiring management to commit sufficient time and resources to establish adequate controls over utility billing and to safeguard public resources.

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

Adam Smee
City Administrator



ELECTED & APPOINTED OFFICIALS 2023

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. In person and virtually via Zoom.

Mike Reuter Mayor 1/1/2022-12/31/2025	Jon Stanfill Position # 1 9/1/2022-12/31/2025	Scott Moon Position #2 1/1/2022-12/31/2025
Wendy Conradi Position #3 1/1/2020-12/31/2023	Steven Kallio Position #4 1/1/2020-12/31/2023	Matthew Merz Position #5 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	Ralph Herrera Police Chief Appointed 7/01/2017
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Kelly Rasmussen Director of Public Works Appointed 1/1/2013	Todd Johnson City Attorney Contract Position	Todd Johnson City Planner Contract Position
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OFFICIAL NEWSPAPER - Longview Daily News - Official Public Hearing Notices and Ordinance publications are published in the Legal Notice sections. Regular meeting and Workshop meeting notices can be found in the “upcoming meetings” or “event notices” in this newspaper.

TELEVISION ACCESS - KLTV local channel 29 broadcasts the City Council meetings Live (the 1st and 3rd Thursday night of each month at 7:00p.m.). Planning Commission meetings are recorded and broadcasted at a later date. Check listings for times or find them online at www.kltv.org.

OFFICIAL WEBSITE – www.cityofkalama.com

CITY COUNCIL CHAMBERS – Most City meetings are held at the City Council Chambers located at 320 N 1st Street, Kalama, WA 98625. During the COVID-19 pandemic, many City meetings have also been held virtually via the Zoom application.

KALAMA COMMITTEES AND BOARDS

There are many Commissions, Committees, and Boards that help the City Council and staff to address issues the City faces. The City of Kalama is lucky to have many dedicated, civic-minded citizens who volunteer to serve without compensation 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: 1/2/2023 - 1/2/2027

Kim Freeman

Term: 8/5/2021 - 1/2/2025

Patrick Harbison

Term: 1/2/2021 - 1/2/2027

Craig Frkovich

Term: 1/02/2022 - 1/2/2028

Lacey Breton

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

Harlyn Jenkins

Term: 12/3/2023- 1/2/2027

Nick Kamerath

Term: 1/2/2022 - 1/2/2026

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: 1/1/2022-1/1/2027

Pix Basso

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

Harlyn Jenkins -u

Term: 1/1/2023 - 1/1/2028

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.

Lloyd Corgan, Chairman Term: 09/01/2023 - 9/1/2028

Dan Ohall Term: 06/01/2021 - 9/1/2026

Lynn Hughes Term: 09/16/2021 - 9/1/2023

KALAMA TOURISM ADVISORY COMMITTEE –The Kalama Tourism Advisory Committee (KTAC) was established in 2019, and 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 Michelle Cournyer of the Port of Kalama

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

Sheryl Scarborough of the WRITE ON THE RIVER writer's retreat and Cindi Apao of the Kalama Heritage Festival

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

Mary Gillespie (Kalama Citizen at Large)

Tayrn Nelson (Kalama Business Owner)

KALAMA SALARY COMMISSION – Three member commission reviewing and setting Mayor and Council Salaries for the City. One meeting a year required, but may hold more. Final report and salary schedule sent to the City Council for adoption in the next year's budget. All serve 2 year terms – until 2024.

Mike Phillips – Chairman

Staci Mangan

Amiee Freeman

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.

FIND KALAMA ON THE WEB AT www.cityofkalama.com

ON FACEBOOK AT <https://www.facebook.com/cityofkalama>

ON INSTAGRAM AT <https://www.instagram.com/cityofkalama>

MONTHLY NEWSLETTER AVAILABLE ON CITY WEBSITE

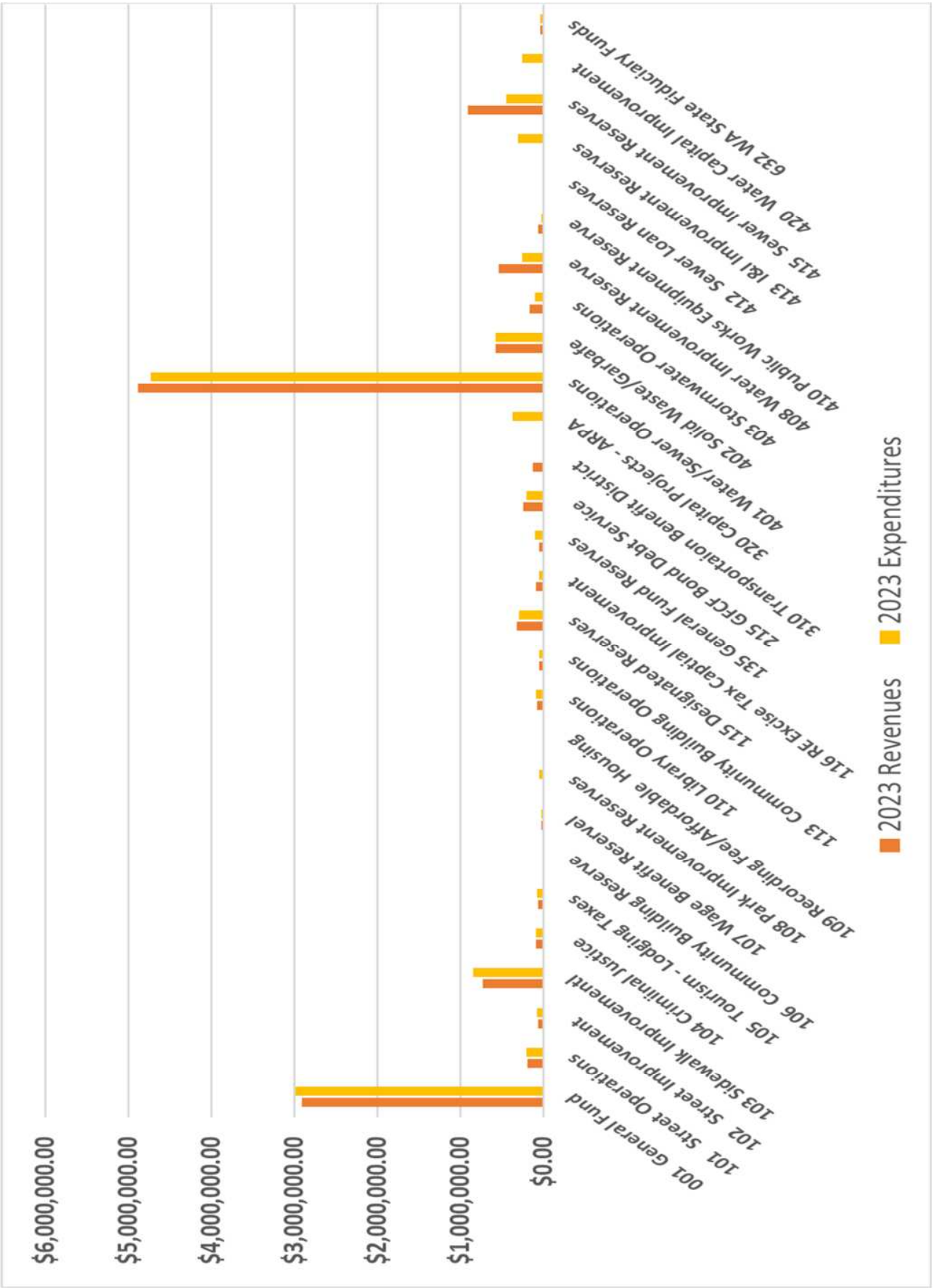
<https://www.cityofkalama.com/Home/Components/News/News/3557/18>

Agendas & Minutes - <https://www.towncloud.io/go/kalama-wa/>

REVENUES & EXPENDITURES

Cities are funded by taxes and fees for services provided to the citizens it serves which includes property, sales, utility and other various taxes plus license, application and permit fees. City provided utilities are funded by the rates and fees charged for the services based upon consumption of the utilities. Rates are set to cover the utility operating costs and to cover the costs of depreciation of the facilities and infrastructure over time which require ongoing maintenance, replacement and improvements to provide for continuity of service and meeting growth needs. Rates, fees and some tax revenues have restrictions set by the legislature limiting expenditure of those funds only to specific purposes and are not eligible to cover other expenditures in other departments of the City. The City experiences inflation the same as any other business enterprise. Wages and benefits are the largest expense to the City in all departments as the City has to maintain a wage base that is competitive and adequate to ensure the hiring of qualified personnel and retaining them for the long term. As the City grows, calls for services change, increase, and become more complex which creates a need for the staff to adapt through training and education, and potentially an increase to staff levels. City management is always looking for innovative and effective ways to meet the demands for services using current staff more efficiently by providing additional tools for them to work with. The City has an excellent staff in all departments who are dedicated to providing the citizens with the best quality in services they can. Costs of service has suffered the effects of the inflationary economy of 2022 seeing escalation across all departments for fuel, outside services, technology costs, chemicals, materials, supplies and utilities. The City reviews all the factors as they look at meeting the community needs and considering increasing taxes, fees, and rates.

For 2023, the City enacted a 1% levy increase to property taxes and increased water, sewer and stormwater rates along with some incidental fee increases. The utility rate increases result in an average 6% increase to utility bills for the consumers. Overall the City's revenues will meet the needs for 2023 with the inclusion of some carryover funds from 2022. The total budget for 2023 is \$12,123,530.00 as adopted by Ordinance 1491.



HOW MUCH DOES A HOUSEHOLD PAY IN CITY TAXES?

This is variable per household. A household will pay property taxes if they own their home and indirectly through the owner if they rent. Depending on income level and if they shop in Kalama or online with Kalama delivery, they will pay sales taxes of which a portion comes back to the City. They will pay utility taxes on services for water/sewer/garbage, electricity, natural gas, and cable. City receives gas and liquor taxes based on population which is approximately \$36.50 per person. Not all households spend the same.

If you own a \$450,000 home your tax share for the City would be \$493.64 for 2023. The rest of the tax payment goes to the schools, fire district, county, cemetery, and mosquito control districts.

Sales taxes including the new .2% tax for Transportation Benefit District (dedicated to street improvements) based on spending \$20,000 in a year in the city of Kalama including delivered items, would be \$1620 of which the city receives \$379.

On a \$200 a month city utility bill the utility tax would be \$252 a year. Other utilities include a 6% utility tax on their bills so on \$300 in electric, gas etc the cost would be \$216 annually.

Property Tax	=	\$493.64	
Sales Tax	=	379.00	
Utility Tax	=	468.00	
Other Taxes	=	<u>146.00</u>	(based on a 4 person household)
Total Annual Taxes		\$1486.64	

So depending on lifestyle, income level, and where your money is spent, a household in Kalama may contribute annually anywhere from \$500 to \$1500 (or more) in tax to support the services provided by the City.

WHAT SERVICES DO THESE TAXES PAY FOR?



CAPITAL EXPENDITURES – CAPITAL PROJECTS – 2023

Within the 2023 budget there are expenditures to cover capital equipment, infrastructure maintenance, and capital improvements needs in all departments. Each year the staff provides the City Council with a Capital Facilities/Improvement plan which is a listing of projects they would like to include in the annual budget and what projects may be needed in the near and distant future necessary to ensure all City facilities are operational and will meet the needs as the City grows. The City will seek out funding sources such as grants and low-interest loans to cover a portion of these capital expenditures. It is the City's fiscal responsibility to plan for future needs by building reserves to cover capital expenditures as outlined in the adopted financial policies. The reserves may cover the full cost of an improvement or may be used as matching funds for a grant or loan or as debt service payments on a loan. The City has adopted codes and policies that require developers to contribute to the infrastructure they will impact with their project which includes constructing infrastructure or upgrading existing facilities to meet the projected growth. The items funded for 2023 include:

- ❖ City Hall Server Replacement – Interfund loan from reserves - \$25,000
- ❖ City Hall Space Planning – Capital Improvement funds - \$50,000
- ❖ Police Server Upgrade & Car Computers – General Fund Operations - \$6,500
- ❖ Police Vehicle – Postponed from 2022 – Interfund Loan from reserves - \$70,000
- ❖ Public Works Mower – Parks/Streets/Water/Sewer - \$11,800
- ❖ Maruhn Park Memorial – Parks Improvement Reserves - \$38,000
- ❖ Sidewalk Project – 10th & Cedar – TIB Grant 90% - \$320,000
- ❖ Sidewalk Project – Cedar – Date-8th & 9th – TIB 90% - \$346,000
- ❖ Crack Sealing Streets – TIB Grant – Street Reserves - \$37,500
- ❖ Sidewalk – Old Pacific Hwy- Stone Forest to Cedar Springs - \$70,000
- ❖ Rapid Flashers N. First Street – ARPA Funds - \$185,000
- ❖ Elm Street Underpass Lighting – ARPA Funds - \$40,000
- ❖ Sewer Plant Maintenance Items - \$128,000
- ❖ Old Town Kalama- Sewer Line Replacement Pipe Bursting – Seeking Grant/Loan - \$5,100,000
- ❖ Asset Management System – Public Works - \$40,000
- ❖ Cedar Stormsewer Evaluations - \$35,000
- ❖ Stormwater Comprehensive Drainage Plan – Map Drainage Basin – ARPA - \$70,000
- ❖ Vector Truck Maintenance/Equipment - \$25,000
- ❖ Robb Rd Waterline Extension – Tidewater Phase - Reserves - \$255,000
- ❖ Water Plant Maintenance Items - \$29,000
- ❖ Leak Detection Service - \$12,000
- ❖ Confer Road Water Line Replacement – Force Labor – Operations - \$60,000
- ❖ Hendrickson Drive – Inserta Valve - \$23,000
- ❖ Property for 1 Million Gallon Reservoir - \$80,000

The complete Capital Facilities Plan is included in Appendix C – Ordinance No. 1491

DEBT SERVICE – 2023

Kalama has outstanding debt on two loans and one issued bond for a total of \$4.7 million. This includes:

The Department of Ecology-State Revolving Fund Loan 2007 for the Wastewater Treatment Plant with a balance of 1,477,478.69 at 0% interest with a \$295,500 annual payment. Final payment is anticipated in 2027. The payment generated from the sewer rates paid from the sewer reserve funds.

The City issued bonds in the amount of \$2,950,000 to pay for the construction of the new Police Facility in 2018 with an interest rate of 3%. The current balance \$2,780,000 with an annual payment for 2023 of \$195,025. The term is 25 years with final payment due in 2043. The payment for this loan is taken from the Criminal Justice sales tax revenue and utility taxes allocated to for General Fund Capital Facilities.

In 2021 and 2022 the City borrowed \$514,000 of from the Department of Health Drinking Water Loan for the Green Mountain Reservoir project at an interest rate of 1%. Current balance is \$437,070.68 with an annual payment of \$32,000. The City staff is hoping to make additional principal payments of \$50,000 each year to pay off the loan in 5 years rather than the 20 year term. The payment is included in funds generated from water rates held in the water reserve funds.

The City has found it to be in the best interest of the City to take interfund loans to cover certain capital expenditures in lieu of using outside agencies for funding. These loans incur interest at a rate of 1% or more depending upon the current rate of return on funds held in the Local Government Investment Pool. The current Interfund loan is:

Police Vehicle Loan of 2021 at 1% with a current balance of \$29,503.37. Annual payments are \$12,000 with a balloon payment of \$17,775 due in 2024. Payments are made from General Fund operating revenues including general tax revenues.

The City anticipates taking out an additional Police Vehicle Loan in 2023 in the amount of \$70,000 at an interest rate of 2.5%. Payments will be \$2000 per month with the payoff expected in 2026. Payments are made from General Fund operating revenues including general tax revenues.

The Finance Department may incur an interfund loan for the purchase of a new server for operations in the amount of \$20,000 in 2023 with an interest rate of 2.5%. Payments will be \$500 per month with payoff anticipated in 2026. Payments are made from General Fund operating revenues including general tax revenues.

LOAN/YEAR & PROJECT/FUND #/INTEREST RATE	ORIGINAL LOAN AMT	BALANCE 1/1/2023	PAYMENTS 2023	2024	2025	2026	2027	2028-2045	FINAL YEAR
COLOR KEY - WATER SEWER STREETS GENERAL FUND POLICE									
CAPITAL IMPROVEMENT LOANS									
DOH - DWSRF LOAN - GREEN MTN RESERVIOR 1.%	\$512,795.00	\$437,070.68	\$82,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$411,522.01	2040
TOTAL WATER SYSTEM LOANS	\$512,795.00	\$437,070.68	\$82,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$32,000.00	\$411,522.01	
DOE-SRF/WWTP CONSTRUCTION LOAN - 0%	\$5,762,166.92	\$1,477,478.69	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74		2027
TOTAL SEWER SYSTEM LOANS	\$5,762,166.92	\$1,477,478.69	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$0.00	
LGTO - BOND - POLICE/PUBLIC SAFETY FACILITY (3%) -202	\$2,950,000.00	\$2,780,000.00	\$195,025.00	\$192,325.00	\$194,625.00	\$195,825.00	\$191,825.00	\$3,100,700.00	2043
<small>rate varies 3% 2019-2024 4% 2025-2038 3.5% 2039 - 2043</small>									
TOTAL GENERAL FUND LOANS	\$2,950,000.00	\$2,780,000.00	\$195,025.00	\$192,325.00	\$194,625.00	\$195,825.00	\$191,825.00	\$3,100,700.00	
TOTAL CAPITAL IMPROVEMENT DEBT SERVICE	\$9,224,961.92	\$4,694,549.37	\$572,520.74	\$519,820.74	\$522,120.74	\$523,320.74	\$519,320.74	\$3,512,222.01	\$ 6,169,325.71
VEHICLE/EQUIPMENT LOANS/LEASES									
CITY INTERFUND LOANS									
GENERAL FUND - Police Vehicle Loan 2021 001 - 135 1%	\$45,000.00	\$29,503.37	\$12,000.00	\$17,774.61					2024
GENERAL FUND - Police Vehicle Loan 2023 001 - 135 2.5%	\$70,000.00	\$0.00	\$18,000.00	\$24,000.00	\$24,000.00	\$6,800.00			
General Fund Finance Server 2023 001-135 2.5%	\$25,000.00	\$0.00	\$5,500.00	\$6,000.00	\$6,000.00	\$8,755.00			
STORMWATER - Loan from 413 to 403									
TOTALS	\$9,564,961.92	\$4,724,052.74	\$608,020.74	\$567,595.35	\$552,120.74	\$538,875.74	\$519,320.74	\$3,512,222.01	2022

ORDINANCE NO. 1491

AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2023 IN THE AMOUNT OF \$12,123,530.00 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2023 THROUGH 2028.

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 2023 and the Capital Facilities Plan for years 2023 through 2028 (Exhibit C) as heretofore approved by the City Council, after public hearings thereon, and as the same is presently on file in the office of the Clerk-Treasurer of the CITY OF KALAMA, be and the same is hereby approved and adopted.

SECTION TWO: A recapitulation of said Budget, total expenditures in the amount of \$ 12,123,530.00 is attached hereto, marked Exhibit "A" and the salary schedule attached as Exhibit "B" and by this reference are incorporated herein. Copies of this budget, this ordinance and its attachments are available at the office of the Clerk-Treasurer, Kalama City Hall.

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

PASSED BY THE CITY COUNCIL OF THE CITY OF KALAMA and approved by the Mayor at this regular meeting of the City Council held on the 15th day of December, 2022.

CITY OF KALAMA

Mayor Mike Reuter

ATTEST:

Coni McMaster, Clerk/Treasurer

Published:

Effective:

EXHIBIT "A"

<u>FUND NO.</u>	<u>FUND NAME</u>	<u>EXPENDITURES</u>
001	General Fund (not including police)	\$1,569,850.00
001	General Fund-Police Budget.....	\$1,407,985.00
101	Street Fund	\$206,500.00
102	Street Improvement Fund	\$78,000.00
103	Sidewalk Fund.....	\$783,000.00
104	Criminal Justice	\$82,500.00
105	Special Revenue - Tourism	\$78,620.00
106	Community Building Reserve.....	0.00
107	Wage & Benefit Reserve Fund	\$20,000.00
108	Park Development Fund	\$45,900.00
109	Affordable Housing Development	\$0.00
110	Library Fund	\$102,100.00
113	Community Building	\$43,300.00
115	General Fund Designated Reserves.....	\$285,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax)	\$50,000.00
117	Police Vehicle Reserve	\$0.00
135	General Fund Reserves	\$112,500.00
215	GO Bond Debt Service.....	\$195,025.00
310	Transportation Benefit District.....	\$0.00
320	Capital Fund – City Hall – Library	\$370,000.00
401	Water/Sewer Fund	\$4,731,150.00
402	Garbage/Solid Waste	\$566,700.00
403	Stormwater Utility Fund.....	\$98,200.00
408	Water System Improvements.....	\$246,000.00
410	Water Equipment Reserve	\$15,000.00
412	Loan/Bond Reserve Fund	\$0.00
413	I & I Rehabilitation	\$300,000.00
415	Sewer/Water Capital Improvement Reserve.....	\$448,000.00
420	Water Improvement Reserve	\$255,200.00
637	WA State Funds – Fiduciary Fund	\$33,000.00
	TOTAL	\$12,123,530.00

**2023 Salary Schedule
Attached to Ordinance No. - Exhibit B**

Exempt Positions - Management Contracts	FTE	Monthly Salary/Hourly wage	
		Base	Base plus longevity/education
City Administrator	1	\$9,803.78	\$10,470.75
Director of Public Works	1	\$8,719.53	\$9,417.10
Clerk/Treasurer	1	\$8,804.10	\$9,508.43
Police Chief	1	\$9,279.72	\$9,843.70
Unrepresented Employees - Non Exempt			
		Minimum	Maximum
Library Director	0.75	\$20.00	\$23.20
Assistant Librarian (3)	0.75	\$15.74	\$17.00
Summer Help (June - Septemeber)	1	\$15.74	\$15.85
Collective Bargaining Agreement - Teamsters - PW & Clerical			
		Minimum	Maximum
Field Supervisor	1	\$5,780.55	\$6,989.91
WWTP Operator	1	\$5,765.05	\$6,701.63
Asst. WWTP Operator	2	\$5,156.57	\$5,994.03
Public Works Technician (4 current plus 1 new hire in 2023)	5	\$4,726.71	\$5,994.03
Groundskeeper	1	\$3,314.07	\$3,916.18
Accountant	0	\$5,228.80	\$6,429.22
Building & Planning Clerk	1	\$4,224.57	\$5,858.03
Media-Communications Clerk	1	\$4,224.57	\$5,785.35
Payroll Clerk	0.5	\$4,224.57	\$5,679.07
Finance Clerk	1.5	\$4,224.57	\$5,413.41
Police Clerk	1	\$4,224.57	\$5,858.03
Collective Bargaining Agreement - Police Guild			
		Minimum	Maximum
Sergeant	2	\$7,723.70	\$8,633.55
Police Officers - 1st to 5th Class Officers	4	\$5,796.82	\$7,507.44
Probationary Officer - Academy- Post Academy	0	\$5,207.86	\$5,711.26

Does not reflect any overtime or uniform/phone stipends

CAPITAL FACILITIES PROJECTS 2023 to 2028
CITY HALL, POLICE, LIBRARY, COMMUNITY BUILDING FACILITIES

SUBMITTED BY CLERK/TREASURER CONI MCMASTER

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.

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.

Highlights represent the Different Departments

Grn - City Hall Blue - Police Pink - Library Orange= CB

PRIORITY H - M - L

PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS

FUNDING SOURCE BENEFIT/

APPROVED WITH FUNDING AVAILABLE

Complete 2022

2023 2024 2025 2026 2027 2028

City Hall Space Planning & Design

High/Space

\$50,000

Library Roof Maintenance

\$10,000

\$10,000

UNFUNDED PROJECTS

FUNDING SOURCE BENEFIT/

NEED

2023 2024 2025 2026 2027 2028

City Hall Window Replacement

H

\$80,000

City Hall - Office Re-configuration

H

Fund116 /001

\$350,000

Comm. Building New Gutters

H

Unknown

\$25,000

Comm. Building Repair Chimneys

H

Unknown

Safety/Preserve bldg

\$5,000

Comm. Building Refinish Ballroom Floor

M

Unknown

Preserve Bldg

\$20,000

Comm. Building Insulate the Basement Ceiling/Building Flo

H

Unknown

Cost /Heat Savings

\$35,000

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

\$150,000

Comm Building Replace East, West & South Side Window

M

Unknown

Effic/Appear

\$50,000

Comm. Building Vinyl in Bathrooms and Kitchens

M

Unknown

Efficiency

\$5,000

Comm. Building Insulate the West Ballroom Walls and Ceil

H

Unknown

Safety/Appear

\$35,000

GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE 2023 to 2028

EQUIPMENT REPLACEMENT SCHEDULE

SUBMITTED BY **CLERK/TREASURER CONI MCMASTER**

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.

Highlights represent the Different Departments

PROPOSED YEAR OF EXPENDITURE

Gm - City Hall Blue - Police Pink - Library Orange= CB

PRIORITY H - M - L

FUNDING SOURCE BENEFIT/

NEED 2023 2024 2025 2026 2027 2028

Police

Police Vehicles	New Vehicle 2023	LOAN		\$70,000	\$75,000	\$80,000	\$85,000	\$90,000	\$95,000
Police Equipment	Computers - In car			\$3,000	\$3,000	\$33,000	\$3,500	\$3,500	\$3,500
Ballistic Shield				\$3,000					
Speed Display Sign				\$3,500					
	City Hall/Administration								
Finance Computers	Windows Upgrade - Software	LOAN	001	\$25,000	\$15,000	\$6,000	\$0	\$0	\$15,000
Re-Codification of the Kalama Municipal Code				\$15,000	\$20,000				
File Room Shelving				40000	\$12,000				
	Library								
Library Computers	Public Computer	Two laptops w/ARPA					\$2,000		\$2,000
Library Computers	Staff Computers	new in 2020	110			\$2,000			\$2,000
Capital Loans	GF Departments								
Police Vehicle	2021- Interfund Loan	2021-2024		\$12,000	\$17,850				
Police Vehicle	2022/2023- Interfund Loan	2023-2027		\$18,000	\$24,000	\$24,000	\$6,000		
Finance Department Server				\$6,000	\$6,000	\$6,000	\$6,000		

CAPITAL FACILITIES PROJECTS 2023 to 2028

PARKS DEPARTMENT

SUBMITTED BY Kelly Rasmussen, Director of Public Works

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.

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.

PRIORITY H - M - L

PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

	FUNDING SOURCE	BENEFIT/ NEED	2023	2024	2025	2026	2027	2028
1 Maruhn Memorial Relocation	Parks Funds plus???	Replacement	\$38,000					
2 Zero Turn Mower	001/101/401		\$8,000					
3 Trailer	001/101/401		\$3,000					
4 Sift/ Weed eater	001/101/401		\$800					
5								

UNFUNDED PROJECTS

NOT APPROVED -NO FUNDING SOURCE

	FUNDING SOURCE	BENEFIT/ NEED	2023	2024	2025	2026	2027	2028
1 Connections to County Wide Trail System								
2 Skateboard Park - Would need to look for Grant Funding	L Unknown	Recreation/Tourism			\$250,000			

CAPITAL FACILITIES PROJECTS 2023 to 2028

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

FUNDING SOURCE

BENEFIT/

NEED

2023

2024

2025

2026

2027

2028

APPROVED WITH FUNDING AVAILABLE

Completed 2022

1	Sidewalk S. 10th & Cedar Street	H	103-TIB Grant 90%	Safety	\$320,000													
2	Sidewalk Cedar-Date-8th-9th Streets	H	103 TIB Grant pend	Safety	\$346,000													
3	Street Light Underpass @Elm St.	H	ARPA - 320	Safety	\$40,000													
4	Crosswalk -Rapid Flashers N First St	H	ARPA - 320	Safety	\$185,000													
5	Crack Seal		102 TIB Grant pending	Maintenance	\$37,500													
6	Sidewalk Old Pacific Hwy to Cedar Springs		Fund 103 & 102		\$70,000													
7																		

UNFUNDED PROJECTS

FUNDING SOURCE

BENEFIT/

NEED

2023

2024

2025

2026

2027

2028

File Room Shelving

1	Reconstruct Second Street Fir to Elm St -	H	Grant/Reserve	Maintenance														
2	Pave Nectarine Street - Grind & Overlay	M	TBD	Maintenance	\$50,000													
3	First Street Chipseal/Fog Seal Elm to Kingwood	M	Grant/Reserve	Maintenance				\$120,000										
4	Oak Street grind pave - Ramp to Hendrickson	M	Grant/Reserve	Maintenance				\$120,000										
5	Chipseal West Frontage Road	M	Grant/Reserve	Maintenance			\$100,000											
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	Guard Rail - Cloverdale -Old Pacific Hwy S	M	Grant/Reserve	Safety/Maint								\$50,000						
9	Rehab Meeker Drive Nectarine to Old City Limits-Constructio	H	STP/Reserves	Maintenance														\$901,900
10	China Garden - Grind/Dig Out/Overlay 10th to Gwynne Rd	H	Grant/Reserve	Maintenance								\$500,000						
11	China Garden - Grind/Dig Out/Overlay Gwynne Rd to CL	H	Grant/Reserve	Maintenance											\$37,500			\$37,500
12	Chipseal - Various Streets	M	TBD	Maintenance							\$37,500							\$37,500
13	Overlay - Various Streets	H	TBD	Safety/Maint							\$40,500							\$60,000

CAPITAL IMPROVEMENT PROJECTS 2023 to 2028

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

2023

2024

2025

2026

2027

2028

1	Cedar Street Evaluations - Camera/Jet	H	403	maintenance	35000						
2	Comprehensive Drainage Plan - Map Drainage Basin	H	ARPA - 320	Planning/Maintenance	\$70,000						
3	Warthog Head Vactor/Jetter		403	Equipment Needs	\$5,000						
4	Vactor Truck Maintenance		403	maintenance	\$20,000						
5											

UNFUNDED PROJECTS

NOT APPROVED -NO FUNDING SOURCE

FUNDING SO

BENEFIT/ NEED

2023

2024

2025

2026

2027

2028

1											
2											
3											
4											
5											

CAPITAL IMPROVEMENT PROJECTS 2023 to 2028

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/	2023	2024	2025	2026	2027	2028
			NEED						
1	Complete Robb Road Waterline Extension - Tidewater Pha	H	420 Reserves	Efficiency \$255,000					
2	Purchase Property for 1MG Reservoir	M	408 Reserves	Growth \$80,000					
3	Leak Detection Service	M	408 Reserves	Maint \$12,000					
4	Turbidity Meter/Chlorine Analyzers - Replacement	H	408 Reserves	Maint \$29,000					
5	12 inch Inserta Valve - Hendrickson Drive	H	408 Reserves	Growth \$23,000					
6	500 Ft Confer Water Line Replacement - Force Labor	H	401 Operations	Maint \$60,000					
7	Asset Management System - Impementation	H	408/415 Reserves	Efficiency \$20,000					

UNFUNDED PROJECTS

NOT APPROVED - NO FUNDING SOURCE		FUNDING SOURCE	BENEFIT/	2023	2024	2025	2026	2027	2028
			NEED						
1	Replace Central Port Waterline (Oak St to Wilson Dr)	H	Unknown	Reliability		\$400,000			
2	Replace Ivy Street Waterline - N 5th to 2nd Place	M	Unknown	Reliability		\$100,000			
3	Build 1MG Reservoir in Port Zone	M	Unknown	Fire Flow	\$250,000	\$2,250,000			
4	Install Additional Filter at Water Treatment Plant	H	Unknown	Expansion		\$500,000	\$4,000,000		
5	Replace Old Pacific Hwy S. Waterline (Stone Forest to Vincent Rd)	M	Unknown	Reliability			\$750,000	\$750,000	
6	Replace Cloverdale Waterlines (Vincent Rd. to Todd Rd)	M	Unknown	Reliability			\$1,000,000	\$1,000,000	
7	Bore New 8 in Main - T-Barge to WWTP	H	Unknown	Reliability			\$1,500,000		
8	Replace Simmons Road Reservoir w/Pump Station & Wat	M	Unknown	Reliability				\$1,000,000	
9	Replace Jaeger Road Waterline	L	Unknown	Reliability				\$250,000	
10	Replace East Frontage Road Waterline	M	Unknown	Reliability				\$60,000	
11	Replace Waterlines in Modrow Road/Westview Area	M	Unknown	Reliability				\$600,000	
12	Purchase New Service Vehicle - Heavy Duty	M	Unknown	Reliability	85000	85000			
13	New Public Works Facility - Remodel	M	Unknown	Growth - Working Conditions					0
14									
15	Cloverdale WL Relocation Todd to Confer - County Moving Road - Pay								

APPENDIX A

Glossary of Terms

BARS – The Budgeting, Accounting, and Reporting System for accounting systems prescribed by the Washington State Auditor’s Office

Benefits – City-provided employee benefits, such as social security insurance, retirement, worker’s compensation, life insurance, medical insurance, vision insurance, and dental insurance.

Budget – A financial plan of operations for the city. It is a plan, not a list of accounts and amounts.

Capital Facilities Improvement Program (CIP) – The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than \$5,000.

Capital Project – A single project within the Capital Improvements Program.

Debt Service – Interest and principal payments on debt.

Debt Service Funds – The type of fund that accounts for the payment of debt service on general obligations of the city.

Enterprise Fund – A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

Fiduciary Funds – Funds used to account for assets held by a government in a trustee capacity or as a custodian for individuals, private organizations, other governmental units, and/or other funds.

Fund – A self-balancing group of accounts that includes revenues and expenditures

General Fund – The fund of the city that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks, museums, and administration.

Governmental Fund Types – Funds that provide general government services. These include the general fund, special revenue funds, capital projects funds, and debt service funds.

Interfund Loans - Borrowings or advances from one fund to another fund with the expectation of repayment through collection of principal payments and interest as stipulated in a loan document, resolution, and/or ordinance.

Interfund Transactions - Financial interactions between the funds of a government

Interfund Transfers – A flow of assets (such as cash or goods) from one fund to another without the return of equivalent assets, goods or services, or requirement for repayment.

Levy Rate – The property tax percentage rate used in computing the property tax amount to be paid.

Licenses and Permits – A revenue category of the city derived from business licenses and building or development permits

Managerial Funds – Funds established to track certain revenues and expenditures that could be included in the General Fund or an Enterprise fund and not required to be accounted for separately.

Proprietary Funds – A group of funds that account for the activities of the city that are of a proprietary or “business” character. See “Enterprise Fund.”

Reserve Funds – Funds established to hold excess funds that are to be held under the financial policies of the City to meet the future needs of the City including or to be used on capital improvements, debt service payments or available in an emergency.

Special Revenue Funds – General government funds for which the source of monies is dedicated to a specific purpose.

APPENDIX B
Statement of Purpose, Financial Goals, General Polices & Reserve Polices
for the City of Kalama, Washington

From Financial Management Policies adopted by Resolution No. 668

(Full copy of Resolution No. 668 available on request)

Statement of Purpose

The financial integrity of the City of Kalama, Washington is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. The set of policies within this document serve as a central reference point of the most important of our policies, which are critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the municipality, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City of Kalama. They will promote sound financial management and assist the City of Kalama with stability, efficiency, and effectiveness.

Financial Goals

Our financial goals seek to:

- Ensure the financial integrity of the municipality
- Manage the financial assets in a sound and prudent manner
- Improve financial information for decision makers at all levels:
 - Policy makers as they contemplate decisions that affect the municipality on a long- term basis
 - Managers and staff as they implement policy on a day-to-day basis
- Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens
- Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities

General Policies

1. The City of Kalama may adopt resolutions or ordinances to set financial policies to assure the financial strength and accountability of the City.
2. The City Administrator shall develop administrative directives and general procedures for implementing the Council's financial policies.
3. All Departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and programs will be developed to reflect current policy directives, projected resources, and future service requirements.
4. To attract and retain employees necessary for providing high quality services, the City shall establish

and maintain a competitive compensation and benefit package with the public and private sectors.

5. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the state and federal level.
6. Initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy.
7. The City will strive to maintain fair and equitable relationships with its contractors and suppliers.

Reserve Policies

Maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City's credit as well as its financial position from emergencies.

1. At each fiscal year end the remaining dollars left in each fund that are undesignated and unencumbered constitute available reserves of the City.
2. The City will include all fund balances in the annual budget in accordance with the rules and guidance of the State Auditor

Fund Balance and Maintenance of Minimum Reserve Levels

The City shall strive to maintain adequate fund balances (reserves) in order to provide sufficient cash flows to meet operating and capital expenses, while also providing the financial ability to address economic downturn and system emergencies. Operating expenditures shall include salaries, benefits, supplies, professional services, intergovernmental and interfund expenses, capital outlays and transfers.

1. **General Fund Balance** – Operating reserves are composed of active working capital cash that supports ongoing City operations. The need for these reserves is based on timing differences between billing for revenues and payment of expenses. The operating reserve can also be used to cover unanticipated cash operating expenses or lower than expected revenue collections. **The basis used for establishing the target goal operating reserve level will be 25% of Annual Expenditures of the General Fund.** The City shall strive to maintain an operating reserve that meets the target minimum level. The purpose of the target minimum level is to help management gauge when action needs to be taken to ensure that the operating reserve balance does not continue to decline.
2. **Capital Fund Balance** – Capital Fund Balance for capital purposes are established to fulfill cash flow requirements of capital infrastructure construction costs. These reserves can increase and decrease significantly depending on funding sources available and the capital projects that are planned during the year. The Capital Fund Balance target should be sufficient to meet the annual budgeted capital infrastructure construction costs. Additional reserve funds shall be maintained at a level sufficient to provide funding for unanticipated capital expenditures caused by emergency events.
3. **Bond Reserve Fund** – The Bond Reserve Fund is a restricted fund and may be legally required for specific debt issues. Bond Reserve Funds may be established in accordance with the legal covenants of the debt issue. The Bond Reserve Fund may be funded from bond proceeds, purchase of a Surety Policy from a bond insurance company, or available cash.

Unrestricted Cash Reserve for the Water & Sewer System – The City's goal is to maintain a cash reserve that is equivalent to at least **4 months of Operating Expenditures of the Water & Sewer System.**

APPENDIX C
2023 REVENUE – EXPENDITURE
LINE-ITEM BUDGET

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 001 - GENERAL FUND REVENUES						
001-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$154,883.98	\$145,074.49	\$205,500.00	\$195,856.27	\$200,000.00
	001-000-000-308 Total	\$154,883.98	\$145,074.49	\$205,500.00	\$195,856.27	\$200,000.00
001-000-000-311-10-00-00	General Fund Property Taxes	\$493,785.44	\$522,279.76	\$530,000.00	\$516,514.57	\$557,000.00
	001-000-000-311 Total	\$493,785.44	\$522,279.76	\$530,000.00	\$516,514.57	\$557,000.00
001-000-000-313-11-00-00	Local Retail Sales Tax	\$887,437.26	\$823,117.49	\$750,000.00	\$717,439.18	\$750,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	\$58,385.30	\$68,397.27	\$75,000.00	\$76,242.53	\$75,000.00
	001-000-000-313 Total	\$945,822.56	\$891,514.76	\$825,000.00	\$793,681.71	\$825,000.00
001-000-000-316-41-00-00	Cowlitz PUD Utility Tax	\$137,851.63	\$148,747.32	\$155,000.00	\$152,445.55	\$160,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	\$15,924.03	\$16,964.47	\$22,000.00	\$18,768.41	\$30,000.00
001-000-000-316-46-00-00	Cable - Cascade Networks	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-316-47-00-01	Kalama Telephone Utility Taxes	\$10,684.21	\$9,722.13	\$11,000.00	\$7,214.68	\$11,000.00
001-000-000-316-47-00-02	Telephone Utility Taxes-Other Companies	\$22,079.91	\$19,195.76	\$25,000.00	\$20,978.65	\$22,000.00
001-000-000-316-48-00-00	Water Utility Taxes	\$90,830.68	\$109,273.53	\$106,850.00	\$108,616.47	\$114,000.00
001-000-000-316-49-00-00	Sewer Utility Taxes	\$97,226.32	\$102,520.17	\$103,300.00	\$106,319.03	\$109,000.00
001-000-000-316-81-00-00	Gambling Excise Taxes	\$9,141.56	\$9,874.43	\$20,000.00	\$22,004.96	\$23,000.00
	001-000-000-316 Total	\$383,738.34	\$416,297.81	\$443,650.00	\$436,347.75	\$469,500.00
001-000-000-317-20-00-00	Leasehold Excise Taxes	\$60,432.78	\$62,075.78	\$65,000.00	\$65,882.92	\$80,000.00
	001-000-000-317 Total	\$60,432.78	\$62,075.78	\$65,000.00	\$65,882.92	\$80,000.00
001-000-000-321-30-00-00	Fireworks Permits	\$100.00	\$100.00	\$200.00	\$100.00	\$200.00
001-000-000-321-70-01-00	Cabaret Licenses	\$360.00	\$0.00	\$240.00	\$120.00	\$240.00
001-000-000-321-70-02-00	Amusement Machine Licenses	\$30.00	\$0.00	\$150.00	\$30.00	\$0.00
001-000-000-321-91-00-00	Cable Franchise Tax - Comcast	\$29,840.16	\$31,751.04	\$32,000.00	\$31,969.41	\$32,000.00
001-000-000-321-99-00-00	Other Business Licenses	\$43,451.63	\$32,141.77	\$38,500.00	\$41,046.67	\$40,000.00
	001-000-000-321 Total	\$73,781.79	\$63,992.81	\$71,090.00	\$73,266.08	\$72,440.00
001-000-000-322-10-00-00	Building Permits	\$119,279.61	\$101,114.62	\$170,000.00	\$179,332.65	\$170,000.00
001-000-000-322-10-01-00	Critical Areas Permit	\$1,000.00	\$9,100.00	\$5,000.00	\$4,000.00	\$3,000.00
001-000-000-322-10-02-00	Plumbing/Mechanical-Other Bldg Permits	\$8,083.64	\$11,557.50	\$10,000.00	\$6,780.00	\$10,000.00
001-000-000-322-30-00-00	Animal Licenses	\$3,765.00	\$3,615.00	\$4,000.00	\$3,210.00	\$3,500.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	\$916.00	\$1,561.00	\$2,000.00	\$1,496.00	\$2,000.00
	001-000-000-322 Total	\$133,044.25	\$126,948.12	\$191,000.00	\$194,818.65	\$188,500.00
001-000-000-331-12-03-00	FEMA - Disaster Assistance	\$2,380.33	\$787.14	\$0.00	\$0.00	\$0.00
001-000-000-331-16-60-00	Federal Grant - DOJ - BulletProof Vest	\$415.78	\$1,861.30	\$900.00	\$0.00	\$900.00
	001-000-000-331 Total	\$2,796.11	\$2,648.44	\$900.00	\$0.00	\$900.00
001-000-000-332-92-10-00	Coronavirus Local Fiscal Recovery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-332 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-333-16-83-00	DOJ - WA Attorney General SAKI	\$0.00	\$0.00	\$0.00	\$523.97	\$0.00
	001-000-000-333 Total	\$0.00	\$0.00	\$0.00	\$523.97	\$0.00
001-000-000-334-01-20-00	WASPC Grant Funds	\$909.77	\$963.80	\$1,500.00	\$948.96	\$1,000.00
001-000-000-334-01-20-01	State Grant -Other Judicial Agencies	\$384.25	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-334-03-10-00	Dept of Ecology - SMP Grant	\$0.00	\$33,935.47	\$0.00	\$0.00	\$0.00
001-000-000-334-03-51-00	Traffic Safety Comm - Grant	\$227.78	\$0.00	\$2,000.00	\$682.86	\$2,000.00
	001-000-000-334 Total	\$1,521.80	\$34,899.27	\$3,500.00	\$1,631.82	\$3,000.00
001-000-000-335-00-91-00	PUD Privilege Tax	\$25,176.97	\$23,143.35	\$27,000.00	\$26,796.37	\$27,000.00
001-000-000-335-04-01-00	Law Enforcement & Criminal Justice Legislature	\$0.00	\$12,105.00	\$0.00	\$0.00	\$0.00
	001-000-000-335 Total	\$25,176.97	\$35,248.35	\$27,000.00	\$26,796.37	\$27,000.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$3,319.21	\$3,910.44	\$4,600.00	\$4,874.82	\$3,400.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$18,307.54	\$20,737.30	\$19,400.00	\$21,281.41	\$21,000.00
001-000-000-336-06-95-00	Liquor Board Profits	\$23,282.22	\$23,505.03	\$23,500.00	\$23,344.66	\$23,500.00
	001-000-000-336 Total	\$44,908.97	\$48,152.77	\$47,500.00	\$49,500.89	\$47,900.00
001-000-000-337-40-00-01	Timber Harvest Taxes	\$551.22	\$466.69	\$500.00	\$774.42	\$500.00
	001-000-000-337 Total	\$551.22	\$466.69	\$500.00	\$774.42	\$500.00
001-000-000-341-28-00-00	Other Court Revenues	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-341-33-00-00	District/Municipal Court - Administrative Fees	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
001-000-000-341-33-02-00	Court Administration Fees - Other	\$336.03	\$570.15	\$500.00	\$61.07	\$200.00
001-000-000-341-43-00-01	Water Service Fee	\$95,000.00	\$100,000.00	\$105,000.00	\$105,000.00	\$110,000.00
001-000-000-341-43-00-02	Sewer Service Fee	\$80,000.00	\$85,000.00	\$89,000.00	\$89,000.00	\$95,000.00
001-000-000-341-43-00-03	Street Service Fee	\$7,000.00	\$7,000.00	\$7,300.00	\$7,300.00	\$8,000.00
001-000-000-341-43-00-04	Garbage Service Fee	\$30,000.00	\$33,000.00	\$35,000.00	\$35,000.00	\$33,000.00
001-000-000-341-43-00-05	Stormwater Service Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
001-000-000-341-62-00-00	Printing - Duplicating Court Fees	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-341-70-00-00	Sales of Merchandise	\$0.00	\$131.25	\$150.00	\$0.00	\$100.00
001-000-000-341-81-00-00	Printing & Duplicating	\$271.32	\$194.25	\$300.00	\$97.30	\$100.00
	001-000-000-341 Total	\$212,607.35	\$225,895.65	\$237,750.00	\$236,458.37	\$248,900.00
001-000-000-342-10-00-00	Law Enforcement Service	\$786.00	\$1,191.05	\$2,500.00	\$2,545.48	\$2,500.00
001-000-000-342-38-00-00	Housing/monitoring Prisoners	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
001-000-000-342-40-00-00	Protective Inspection Fees	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
001-000-000-342-50-00-00	Emergency Service Fees	\$0.00	\$150.00	\$200.00	\$0.74	\$200.00
	001-000-000-342 Total	\$786.00	\$1,341.05	\$13,000.00	\$2,546.22	\$13,000.00
001-000-000-345-23-00-00	Animal Control Fees	\$0.00	\$0.00	\$300.00	\$0.00	\$500.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	\$12,499.18	\$13,250.00	\$18,000.00	\$29,750.00	\$15,000.00
001-000-000-345-83-00-00	Plan Check Fees	\$130,182.07	\$54,729.82	\$125,000.00	\$117,035.20	\$110,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	\$53,277.84	\$79,989.72	\$100,000.00	\$71,539.41	\$100,000.00
001-000-000-345-89-01-00	Critical Areas Review Fee	\$500.00	\$1,200.00	\$1,500.00	\$300.00	\$1,500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	\$0.00	\$0.00	\$5,000.00	\$0.00	\$2,000.00
001-000-000-345-89-03-00	Shoreline Permits	\$0.00	\$8,000.00	\$12,000.00	\$12,000.00	\$12,000.00
	001-000-000-345 Total	\$196,459.09	\$157,169.54	\$261,800.00	\$230,624.61	\$241,000.00
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	\$24.56	\$0.00	\$300.00	\$0.00	\$100.00
	001-000-000-352 Total	\$24.56	\$0.00	\$300.00	\$0.00	\$100.00
001-000-000-353-10-00-00	Traffic Fines	\$18,820.62	\$13,453.33	\$20,000.00	\$7,109.94	\$15,000.00
001-000-000-353-10-25-00	Court - ITMC Safety	\$59.30	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	\$473.95	\$223.09	\$500.00	\$40.32	\$500.00
	001-000-000-353 Total	\$19,353.87	\$13,676.42	\$20,500.00	\$7,150.26	\$15,500.00
001-000-000-354-00-00-00	Parking Fines	\$38.00	\$0.00	\$300.00	\$250.00	\$100.00
	001-000-000-354 Total	\$38.00	\$0.00	\$300.00	\$250.00	\$100.00
001-000-000-355-20-00-00	Dui Fines	\$2,262.89	\$338.33	\$3,000.00	\$2,337.47	\$3,000.00
001-000-000-355-80-00-00	Other Traffic Fines	\$1,667.64	\$916.93	\$2,500.00	\$766.19	\$2,000.00
	001-000-000-355 Total	\$3,930.53	\$1,255.26	\$5,500.00	\$3,103.66	\$5,000.00
001-000-000-356-90-00-00	Non-Traffic Fines	\$357.02	\$1,100.34	\$1,000.00	\$336.19	\$1,000.00
	001-000-000-356 Total	\$357.02	\$1,100.34	\$1,000.00	\$336.19	\$1,000.00
001-000-000-357-33-00-00	Public Defense Costs	\$628.12	\$1,605.21	\$2,000.00	\$693.07	\$1,500.00
001-000-000-357-39-00-00	District/Municipal Court Cost Recoupments	\$986.52	\$1,437.11	\$2,000.00	\$911.15	\$2,000.00
	001-000-000-357 Total	\$1,614.64	\$3,042.32	\$4,000.00	\$1,604.22	\$3,500.00
001-000-000-361-11-00-00	Interest ON Investments	\$1,306.21	\$276.09	\$300.00	\$1,252.59	\$1,000.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	\$1,236.56	\$548.41	\$500.00	\$771.08	\$500.00
001-000-000-361-40-01-00	Interest From Municipal Court	\$2,051.62	\$2,132.72	\$2,500.00	\$663.98	\$2,000.00
	001-000-000-361 Total	\$4,594.39	\$2,957.22	\$3,300.00	\$2,687.65	\$3,500.00
001-000-000-367-00-46-01	AWC Lexipol Grant	\$2,386.50	\$2,458.00	\$2,500.00	\$2,615.32	\$2,700.00
	001-000-000-367 Total	\$2,386.50	\$2,458.00	\$2,500.00	\$2,615.32	\$2,700.00
001-000-000-369-91-00-00	Other Misc. Revenue	\$493.09	\$1,764.67	\$2,000.00	\$2,007.36	\$2,000.00
	001-000-000-369 Total	\$493.09	\$1,764.67	\$2,000.00	\$2,007.36	\$2,000.00
001-000-000-381-10-00-01	Interfund Loan--#135	\$0.00	\$45,000.00	\$60,000.00	\$0.00	\$95,000.00
	001-000-000-381 Total	\$0.00	\$45,000.00	\$60,000.00	\$0.00	\$95,000.00
001-000-000-382-30-00-00	County Crime Victims-Municipal	\$383.93	\$325.90	\$500.00	\$203.71	\$500.00
	001-000-000-382 Total	\$383.93	\$325.90	\$500.00	\$203.71	\$500.00
001-000-000-389-30-50-01	Building/energy Code Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-389-30-50-02	State Remittances CWP - WSP-DOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-389-30-50-40	State Remittances-Crime Vict	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-389 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-397-00-00-00	Operating Transfers-IN	\$13,000.00	\$17,000.00	\$0.00	\$0.00	\$0.00
	001-000-000-397 Total	\$13,000.00	\$17,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$2,776,473.18	\$2,822,585.42	\$3,023,090.00	\$2,845,182.99	\$3,103,540.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 001 - GENERAL FUND - EXPENDITURES						
001-000-000-511-30-44-00	Official Publication Service	\$7,550.98	\$6,880.50	\$9,000.00	\$5,593.00	\$7,500.00
001-000-000-511-60-10-00	Council Salaries	\$20,300.00	\$20,100.00	\$21,000.00	\$20,000.00	\$20,500.00
001-000-000-511-60-20-00	Council Benefits	\$1,593.39	\$1,575.57	\$2,000.00	\$1,569.72	\$2,000.00
001-000-000-511-60-41-00	Professional Services	\$2,954.23	\$1,090.89	\$3,000.00	\$2,060.45	\$1,500.00
001-000-000-511-60-42-00	Postage	\$0.00	\$0.00	\$0.00	\$8.15	\$0.00
001-000-000-511-60-43-00	Travel	\$428.53	\$40.00	\$2,000.00	\$100.00	\$1,000.00
001-000-000-511-60-49-00	Miscellaneous	\$1,032.67	\$677.08	\$500.00	\$309.68	\$1,000.00
	001-000-000-511 Total	\$33,859.80	\$30,364.04	\$37,500.00	\$29,641.00	\$33,500.00
001-000-000-512-50-41-00	Professional Services - Court	\$23,666.06	\$6,623.58	\$25,000.00	\$12,474.93	\$13,000.00
001-000-000-512-50-49-00	Witness/Jury/Outside Services	\$895.60	\$665.00	\$1,000.00	\$550.00	\$1,000.00
	001-000-000-512 Total	\$24,561.66	\$7,288.58	\$26,000.00	\$13,024.93	\$14,000.00
001-000-000-513-10-10-00	Administration Salaries	\$19,127.81	\$19,603.30	\$20,000.00	\$23,650.50	\$32,000.00
001-000-000-513-10-20-00	Administration Benefits	\$7,184.70	\$7,131.62	\$8,000.00	\$8,611.41	\$18,000.00
001-000-000-513-10-32-00	Vehicle - Fuel	\$199.53	\$237.11	\$300.00	\$0.00	\$300.00
001-000-000-513-10-43-00	Travel & Training	\$2,426.36	\$1,371.52	\$3,000.00	\$930.64	\$2,500.00
001-000-000-513-10-48-00	Vehicle Repairs & Maintenance	\$96.73	\$2,300.37	\$2,000.00	\$12.00	\$1,000.00
001-000-000-513-10-49-00	Miscellaneous	\$426.74	\$587.71	\$1,000.00	\$626.41	\$1,500.00
	001-000-000-513 Total	\$29,461.87	\$31,231.63	\$34,300.00	\$33,830.96	\$55,300.00
001-000-000-514-23-10-00	Financial Salaries	\$222,226.63	\$231,877.97	\$251,000.00	\$268,781.77	\$290,000.00
001-000-000-514-23-20-00	Financial Benefits	\$105,162.63	\$107,141.68	\$130,000.00	\$122,007.07	\$140,000.00
001-000-000-514-23-31-00	Office & Operating Supplies	\$3,279.14	\$3,094.73	\$4,000.00	\$4,265.60	\$5,000.00
001-000-000-514-23-35-00	Small Tools & Minor Equipment	\$305.09	\$2,101.97	\$2,000.00	\$1,359.96	\$2,500.00
001-000-000-514-23-41-00	Professional Services	\$12,473.54	\$12,301.99	\$53,300.00	\$40,551.18	\$25,000.00
001-000-000-514-23-42-00	Communications	\$8,634.86	\$15,654.66	\$15,000.00	\$14,973.98	\$16,000.00
001-000-000-514-23-43-00	Travel, Training	\$2,287.55	\$2,562.56	\$5,000.00	\$7,683.38	\$8,500.00
001-000-000-514-23-45-00	Rentals & Leases	\$194.22	\$667.30	\$1,000.00	\$993.80	\$1,100.00
001-000-000-514-23-48-00	Equipment Maintenance	\$10,273.30	\$5,007.55	\$23,000.00	\$20,973.77	\$25,000.00
001-000-000-514-23-48-01	Vehicle Repairs & Maintenance	\$0.00	\$10.00	\$500.00	\$0.00	\$500.00
001-000-000-514-23-49-00	Miscellaneous	\$2,885.12	\$2,751.81	\$3,000.00	\$4,103.90	\$5,000.00
001-000-000-514-90-40-00	Election Costs	\$9,859.24	\$6,874.71	\$16,500.00	\$17,648.63	\$8,000.00
	001-000-000-514 Total	\$377,581.32	\$390,046.93	\$504,300.00	\$503,343.04	\$526,600.00
001-000-000-515-31-40-01	Legal - Civil - Retainer	\$24,999.96	\$24,999.96	\$30,000.00	\$24,999.96	\$26,500.00
001-000-000-515-31-40-02	Legal - Criminal - Retainer	\$19,596.00	\$19,347.84	\$20,600.00	\$20,568.00	\$22,000.00
001-000-000-515-35-40-01	Legal - Other Civil Cases	\$5,026.90	\$400.00	\$45,000.00	\$39,459.01	\$5,000.00
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	\$23,525.00	\$22,250.00	\$23,000.00	\$21,600.00	\$24,500.00
	001-000-000-515 Total	\$73,147.86	\$66,997.80	\$119,100.00	\$106,626.97	\$78,500.00
001-000-000-518-30-10-00	Salaries - Facil/City Hall/Library	\$414.20	\$493.18	\$700.00	\$343.82	\$1,000.00
001-000-000-518-30-20-00	Benefits	\$173.20	\$356.25	\$300.00	\$139.00	\$500.00
001-000-000-518-30-31-00	Operating Supplies - City Hall/Library	\$319.81	\$333.14	\$600.00	\$168.29	\$500.00
001-000-000-518-30-35-00	Small Tools & Equipment - City Hall/Library	\$44.24	\$38.74	\$100.00	\$0.00	\$500.00
001-000-000-518-30-41-00	Janitorial /Grounds Care - City Hall	\$1,132.85	\$2,535.49	\$4,000.00	\$3,166.03	\$4,500.00
001-000-000-518-30-47-00	Utilities - City Hall/Library	\$6,178.66	\$6,392.58	\$6,500.00	\$5,847.83	\$7,000.00
001-000-000-518-30-48-00	Building Maintenance - City Hall/Library	\$4,563.80	\$4,110.84	\$2,500.00	\$3,719.63	\$3,500.00
001-000-000-518-31-10-21	Police Facilities - Salaries	\$466.87	\$623.83	\$700.00	\$572.89	\$1,000.00
001-000-000-518-31-20-21	Police Facilities - Benefits	\$383.40	\$290.87	\$300.00	\$385.47	\$500.00
001-000-000-518-31-21-31	Operating Supplies - Police	\$544.88	\$490.85	\$600.00	\$0.00	\$600.00
001-000-000-518-31-21-41	Janitorial/Grounds Care - Police	\$3,725.37	\$5,647.59	\$6,900.00	\$5,786.06	\$7,000.00
001-000-000-518-31-21-47	Utilities - Police	\$14,680.99	\$11,856.35	\$15,000.00	\$13,149.58	\$14,000.00
001-000-000-518-31-21-48	Building Maintenance - Police	\$10,450.74	\$7,577.28	\$8,000.00	\$5,554.30	\$9,500.00
001-000-000-518-61-40-01	Judgements & Settlements	\$3,300.00	\$0.00	\$0.00	\$0.00	\$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	\$1,629.00	\$1,691.00	\$1,800.00	\$1,778.00	\$1,800.00
001-000-000-518-90-49-02	C-W Council of Governments	\$4,707.00	\$4,707.00	\$5,000.00	\$4,791.00	\$5,500.00
	001-000-000-518 Total	\$52,715.01	\$47,244.99	\$53,000.00	\$45,401.90	\$57,400.00
001-000-000-521-10-10-00	Civil Service Sec. Salary	\$568.55	\$527.54	\$500.00	\$643.80	\$1,000.00
001-000-000-521-10-20-00	Civil Service Sec. Benefits	\$296.43	\$286.68	\$250.00	\$305.66	\$500.00
001-000-000-521-10-31-00	Office & Operating Supplies	\$47.45	\$235.16	\$150.00	\$24.05	\$150.00
001-000-000-521-10-40-01	Professional Services - Admin	\$76.00	\$84.00	\$500.00	\$251.74	\$500.00
001-000-000-521-10-41-00	Professional Services - Civil Service	\$601.38	\$458.00	\$500.00	\$2,288.35	\$600.00
001-000-000-521-10-42-00	Communications	\$50.00	\$122.24	\$100.00	\$0.00	\$100.00
001-000-000-521-10-43-00	Police Admin - Travel	\$0.00	\$0.00	\$1,500.00	\$1,142.86	\$1,500.00
001-000-000-521-10-43-01	Travel - Civil Service	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
001-000-000-521-10-44-00	Advertising	\$112.00	\$0.00	\$200.00	\$299.00	\$300.00
001-000-000-521-10-49-00	Police Admin - Dues/Registration	\$220.00	\$170.00	\$300.00	\$120.00	\$300.00
001-000-000-521-20-11-00	Regular Salaries	\$552,642.34	\$560,506.87	\$650,000.00	\$597,657.43	\$670,000.00
001-000-000-521-20-11-01	Overtime Earnings	\$50,167.99	\$48,589.60	\$50,000.00	\$49,781.19	\$50,000.00
001-000-000-521-20-12-00	Court Time	\$0.00	(\$5.52)	\$600.00	\$274.19	\$600.00
001-000-000-521-20-13-00	Earnings-On Call/Holiday Pay	\$23,200.43	\$19,749.81	\$29,000.00	\$22,476.96	\$32,000.00
001-000-000-521-20-14-00	Shift/Dif. & Holiday O.T.	\$3,158.35	\$3,077.31	\$5,000.00	\$4,873.33	\$5,000.00
001-000-000-521-20-15-00	Relief Officers	\$3,198.55	\$21,894.30	\$0.00	\$0.00	\$0.00
001-000-000-521-20-21-00	Regular Benefits	\$234,339.57	\$233,533.53	\$300,000.00	\$265,506.33	\$325,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
001-000-000-521-20-22-00	Uniforms	\$8,433.07	\$11,134.22	\$10,000.00	\$13,370.55	\$9,000.00
001-000-000-521-20-31-00	Office & Operating Supplies	\$3,051.55	\$4,750.12	\$4,400.00	\$3,656.38	\$4,400.00
001-000-000-521-20-31-01	Supplies - Traffic/Safety Equipment	\$279.82	\$459.85	\$2,700.00	\$1,267.28	\$2,700.00
001-000-000-521-20-31-02	Supplies - Tickets/Forms	\$65.77	\$64.20	\$300.00	\$59.40	\$300.00
001-000-000-521-20-32-00	Supplies - Fuel	\$12,131.16	\$21,005.11	\$20,000.00	\$21,306.99	\$22,000.00
001-000-000-521-20-35-00	Small Tools & Minor Equipment	\$1,544.17	\$5,399.69	\$2,000.00	\$676.46	\$2,000.00
001-000-000-521-20-40-01	Intergovernmental Professional Services	\$0.00	\$13.25	\$16,000.00	\$14,795.88	\$16,000.00
001-000-000-521-20-41-00	Professional Services	\$4,773.00	\$6,210.00	\$6,500.00	\$7,503.78	\$8,000.00
001-000-000-521-20-42-00	Communications	\$16,932.80	\$17,955.96	\$18,000.00	\$14,689.58	\$18,000.00
001-000-000-521-20-43-00	Testing	\$2,042.00	\$6,060.00	\$3,000.00	\$2,344.00	\$3,000.00
001-000-000-521-20-45-00	Rents & Leases - Copier, Etc	\$1,335.94	\$1,425.19	\$1,200.00	\$1,246.39	\$1,400.00
001-000-000-521-20-48-00	Vehicle Maintenance	\$5,251.07	\$9,715.77	\$10,000.00	\$7,415.26	\$10,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	\$12,732.28	\$14,213.17	\$27,200.00	\$25,419.08	\$22,000.00
001-000-000-521-20-48-02	Towing Costs	\$773.79	\$517.93	\$900.00	\$1,421.85	\$900.00
001-000-000-521-20-49-00	Miscellaneous	\$4,024.90	\$4,733.22	\$4,000.00	\$1,887.86	\$3,000.00
001-000-000-521-21-49-00	Criminal Investigations	\$75.66	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-521-30-31-00	Crime Prevention	\$0.00	\$0.00	\$300.00	\$130.46	\$300.00
001-000-000-521-40-31-00	Training Supplies	\$18.83	\$0.00	\$500.00	\$52.07	\$500.00
001-000-000-521-40-31-01	Supplies - Ammo-Targets	\$1,890.31	\$850.67	\$2,800.00	\$1,902.23	\$5,000.00
001-000-000-521-40-43-00	Training/Travel-Meals-Lodging	\$565.65	\$148.14	\$2,000.00	\$1,139.09	\$3,000.00
001-000-000-521-40-43-01	Travel-Mileage	\$0.00	\$0.00	\$200.00	\$154.68	\$200.00
001-000-000-521-40-49-00	Training Registration	\$759.00	\$399.00	\$1,500.00	\$589.00	\$2,500.00
	001-000-000-521 Total	\$945,359.81	\$994,285.01	\$1,173,200.00	\$1,066,673.16	\$1,222,850.00
001-000-000-522-20-41-01	Dept. of Emerg. Mgmt.	\$7,134.00	\$7,319.00	\$7,500.00	\$7,600.00	\$7,500.00
001-000-000-522-20-41-02	Cowlitz County Communication	\$39,462.32	\$39,956.44	\$41,000.00	\$40,636.16	\$43,000.00
	001-000-000-522 Total	\$46,596.32	\$47,275.44	\$48,500.00	\$48,236.16	\$50,500.00
001-000-000-523-60-40-01	Care & Custody of Prisoners	\$12,232.10	\$6,939.11	\$30,000.00	\$7,335.84	\$20,000.00
001-000-000-523-60-41-00	Prisoner Medical Costs	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
	001-000-000-523 Total	\$12,232.10	\$6,939.11	\$31,500.00	\$7,335.84	\$21,500.00
001-000-000-524-20-10-00	Building Code Enforcement Salaries	\$4,966.79	\$5,563.48	\$5,000.00	\$2,937.46	\$2,000.00
001-000-000-524-20-20-00	Benefits	\$2,358.41	\$2,658.31	\$2,700.00	\$1,455.92	\$1,000.00
001-000-000-524-20-31-00	Building & Code Enforcement Supplies	\$696.07	\$1,492.56	\$1,000.00	\$149.87	\$100.00
001-000-000-524-20-32-00	Supplies - Fuel	\$25.24	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-524-20-43-00	Travel & Training	\$470.81	\$450.00	\$1,000.00	\$406.50	\$500.00
001-000-000-524-20-48-00	Vehicle Maintenance	\$8.33	\$149.37	\$300.00	\$0.00	\$200.00
001-000-000-524-20-48-01	Budling Code Enforcement - Equipment Maintenance	\$0.00	\$128.35	\$2,300.00	\$1,843.22	\$2,500.00
001-000-000-524-20-49-00	Miscellaneous	\$852.47	\$767.89	\$1,000.00	\$435.25	\$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	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
001-000-000-524-60-41-02	Professional Services - Outside Consultants	\$0.00	\$0.00	\$5,000.00	\$106.04	\$5,000.00
	001-000-000-524 Total	\$9,378.12	\$11,209.96	\$30,400.00	\$7,334.26	\$24,400.00
001-000-000-554-30-31-00	Animal Control Supplies	\$88.24	\$130.66	\$200.00	\$130.92	\$200.00
001-000-000-554-30-40-00	Professional Services	\$350.25	\$0.00	\$300.00	\$0.00	\$500.00
001-000-000-554-30-42-00	Postage	\$0.00	\$0.00	\$100.00	\$106.00	\$100.00
001-000-000-554-90-41-00	Air Pollution Control Auth.	\$1,457.50	\$1,537.00	\$1,610.00	\$1,606.50	\$1,700.00
	001-000-000-554 Total	\$1,895.99	\$1,667.66	\$2,210.00	\$1,843.42	\$2,500.00
001-000-000-557-20-41-01	Informational Services - KLTV	\$5,967.94	\$6,350.20	\$7,200.00	\$6,393.87	\$7,000.00
	001-000-000-557 Total	\$5,967.94	\$6,350.20	\$7,200.00	\$6,393.87	\$7,000.00
001-000-000-558-50-10-00	Building & Land Use Salaries	\$68,642.25	\$67,730.72	\$95,000.00	\$94,818.96	\$85,000.00
001-000-000-558-50-20-00	Building/Land Use - Benefits	\$33,454.24	\$32,724.86	\$45,000.00	\$43,260.80	\$40,000.00
001-000-000-558-50-30-00	Building/Land Use Supplies	\$442.34	\$582.84	\$1,000.00	\$239.61	\$500.00
001-000-000-558-50-40-01	Building Plan Review - Consultants	\$126,973.03	\$128,485.96	\$100,000.00	\$94,698.42	\$60,000.00
001-000-000-558-50-40-02	Building Inspections - Consultants	\$38,102.41	\$33,461.91	\$30,000.00	\$30,672.23	\$50,000.00
001-000-000-558-50-40-03	Outside Consultants - Land Use Permits	\$19,855.40	\$3,145.62	\$30,000.00	\$24,190.00	\$40,000.00
001-000-000-558-50-40-04	Outside Consultants - Engineering	\$0.00	\$0.00	\$8,000.00	\$7,706.30	\$10,000.00
001-000-000-558-50-40-05	Professional Services - Hearings Examiner	\$2,800.30	\$1,249.50	\$5,000.00	\$850.50	\$2,500.00
001-000-000-558-50-43-00	Training - Building Code	\$917.00	\$150.00	\$1,000.00	\$229.55	\$1,000.00
001-000-000-558-50-44-00	Advertising & Public Notices - Permit Applications	\$0.00	\$603.72	\$2,000.00	\$1,010.97	\$500.00
001-000-000-558-50-48-01	Building- Land Use - Equipment Maintenance	\$0.00	\$1,009.86	\$3,000.00	\$2,428.09	\$3,500.00
001-000-000-558-60-11-00	City Planning - Salaries	\$16,315.93	\$30,484.87	\$25,000.00	\$22,449.38	\$45,000.00
001-000-000-558-60-21-00	City Planning Benefits	\$6,761.91	\$13,015.04	\$13,000.00	\$10,270.89	\$20,000.00
001-000-000-558-60-31-00	Office & Operating Supplies	\$447.84	\$196.00	\$500.00	\$161.77	\$500.00
001-000-000-558-60-41-02	Professional Services - Community Planning Consultants	\$28,704.58	\$12,511.99	\$20,000.00	\$31,330.38	\$25,000.00
001-000-000-558-60-41-03	Professional Services - Engineering	\$85.74	\$0.00	\$3,000.00	\$505.61	\$2,000.00
001-000-000-558-60-41-04	Land Use Code Updates	\$13,272.50	\$63,491.10	\$10,000.00	\$11,195.67	\$5,000.00
001-000-000-558-60-42-00	Postage	\$25.00	\$53.35	\$200.00	\$68.10	\$200.00
001-000-000-558-60-43-00	PC Training and Travel	\$70.00	\$0.00	\$500.00	\$40.00	\$500.00
001-000-000-558-60-44-00	Land Use Code Advertising/Public Notices	\$1,771.00	\$4,791.50	\$1,000.00	\$2,178.92	\$2,500.00
001-000-000-558-60-49-00	Miscellaneous	\$230.00	\$555.44	\$0.00	\$161.74	\$500.00
001-000-000-558-70-41-00	Economic Development	\$2,000.00	\$2,060.00	\$4,000.00	\$2,190.00	\$4,000.00
	001-000-000-558 Total	\$360,871.47	\$396,304.28	\$397,200.00	\$380,657.89	\$398,200.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
001-000-000-566-00-40-00	Alcoholism (MH&MR)	\$831.28	\$884.85	\$900.00	\$892.53	\$1,000.00
	001-000-000-566 Total	\$831.28	\$884.85	\$900.00	\$892.53	\$1,000.00
001-000-000-573-90-49-00	Special Events	\$0.00	\$202.02	\$500.00	\$22.66	\$500.00
	001-000-000-573 Total	\$0.00	\$202.02	\$500.00	\$22.66	\$500.00
001-000-000-576-80-10-01	Parks - Salaries	\$9,892.08	\$17,456.32	\$16,000.00	\$7,001.29	\$10,000.00
001-000-000-576-80-20-01	Parks - Benefits	\$6,735.77	\$10,601.62	\$8,000.00	\$3,433.98	\$5,000.00
001-000-000-576-80-30-00	Equipment	\$59.44	\$356.60	\$3,800.00	\$86.94	\$4,000.00
001-000-000-576-80-31-00	Parks - Supplies	\$244.27	\$2,997.01	\$2,500.00	\$765.73	\$2,500.00
001-000-000-576-80-47-00	Utilities - Parks	\$16,703.44	\$7,534.17	\$10,000.00	\$5,482.40	\$6,000.00
001-000-000-576-80-48-00	Parks Maintenance	\$1,657.24	\$2,417.06	\$2,500.00	\$681.16	\$3,000.00
	001-000-000-576 Total	\$35,292.24	\$41,362.78	\$42,800.00	\$17,451.50	\$30,500.00
001-000-000-581-20-00-04	Interfund Loan Repayment Police Car	\$25,884.49	\$3,855.61	\$11,650.00	\$11,641.81	\$29,755.00
	001-000-000-581 Total	\$25,884.49	\$3,855.61	\$11,650.00	\$11,641.81	\$29,755.00
001-000-000-582-30-00-00	Crime Victims Services	\$383.93	\$325.90	\$600.00	\$203.71	\$500.00
	001-000-000-582 Total	\$383.93	\$325.90	\$600.00	\$203.71	\$500.00
001-000-000-588-50-00-00	Change in Account Principle	\$376.25	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-588 Total	\$376.25	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-589-30-00-01	Building/Energy Code Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-589-30-00-02	State Remittances CWP - WSP - DOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-589-30-00-04	State Remittances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-589 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-591-18-70-00	City Hall Copier Leases	\$1,578.05	\$3,900.62	\$5,000.00	\$3,898.72	\$4,200.00
001-000-000-591-21-79-00	Loan Principal Payments - Police Car	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00
	001-000-000-591 Total	\$1,578.05	\$3,900.62	\$5,000.00	\$3,898.72	\$9,700.00
001-000-000-592-21-80-01	Interfund Loan Interest - #135	\$0.00	\$145.19	\$360.00	\$358.19	\$1,945.00
001-000-000-592-21-80-02	Interfund Loan Interest - 415	\$309.84	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-592 Total	\$309.84	\$145.19	\$360.00	\$358.19	\$1,945.00
001-000-000-594-14-63-00	Capital Outlay - Finance	\$0.00	\$0.00	\$8,000.00	\$8,697.40	\$0.00
001-000-000-594-14-64-00	Capital Outlay - Finance Equipment	\$12,524.20	\$10,406.45	\$0.00	\$0.00	\$25,000.00
001-000-000-594-21-64-00	Capital Outlay - Police Equip.	\$50,316.40	\$63,940.10	\$86,700.00	\$27,579.46	\$10,685.00
001-000-000-594-21-64-02	Capital Outlay - Police Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
	001-000-000-594 Total	\$62,840.60	\$74,346.55	\$94,700.00	\$36,276.86	\$105,685.00
001-000-000-597-00-00-00	Operating Transfer Out	\$50,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$5,000.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	\$196,262.74	\$50,000.00	\$0.00	\$0.00	\$0.00
001-000-000-597-00-06-00	Transfer Out - Community Building	\$16,260.00	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00
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	\$95,750.00	\$106,500.00	\$86,000.00	\$86,000.00	\$124,000.00
001-000-000-597-44-00-55	Operation Funds For Streets	\$100,000.00	\$100,000.00	\$115,000.00	\$115,000.00	\$90,000.00
001-000-000-597-72-00-70	Operation Funds For Library	\$60,000.00	\$60,000.00	\$70,000.00	\$70,000.00	\$65,000.00
	001-000-000-597 Total	\$530,272.74	\$464,500.00	\$296,000.00	\$296,000.00	\$306,000.00
	Fund Total	\$2,631,398.69	\$2,626,729.15	\$2,916,920.00	\$2,617,089.38	\$2,977,835.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 101 - STREET OPERATIONS - REVENUES						
101-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$21,388.83	\$52,072.12	\$60,000.00	\$57,120.00	\$50,000.00
	101-000-000-308 Total	\$21,388.83	\$52,072.12	\$60,000.00	\$57,120.00	\$50,000.00
101-000-000-322-40-00-00	Street Vacation Permits	\$1,000.00	\$1,000.00	\$2,000.00	\$0.00	\$2,000.00
101-000-000-322-40-00-01	Right-Of-Way Permit/inspection	\$3,775.00	\$4,725.00	\$3,000.00	\$7,300.00	\$5,000.00
101-000-000-322-40-00-02	Community Bench Maintenance Fees	\$3,360.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-322 Total	\$8,135.00	\$5,725.00	\$5,000.00	\$7,300.00	\$7,000.00
101-000-000-336-00-71-00	Multimodal Transportation Revenue Distribution	\$3,953.89	\$3,977.68	\$4,000.00	\$3,964.51	\$4,000.00
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$53,429.06	\$56,439.30	\$58,000.00	\$52,901.52	\$60,000.00
	101-000-000-336 Total	\$57,382.95	\$60,416.98	\$62,000.00	\$56,866.03	\$64,000.00
101-000-000-344-30-00-00	Repair Charges - Labor	\$2,389.17	\$0.00	\$1,000.00	\$0.00	\$500.00
	101-000-000-344 Total	\$2,389.17	\$0.00	\$1,000.00	\$0.00	\$500.00
101-000-000-361-11-00-00	Interest ON Investments	\$140.02	\$49.20	\$50.00	\$1,072.88	\$800.00
	101-000-000-361 Total	\$140.02	\$49.20	\$50.00	\$1,072.88	\$800.00
101-000-000-367-00-46-00	AWC Loss Control Grant Funds	\$4,678.43	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-367 Total	\$4,678.43	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-368-50-00-00	Special Assessments - Stone Forest Stormwater	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-368 Total	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-369-91-00-00	Other Miscellaneous Revenue	\$0.00	\$3,627.18	\$1,000.00	\$0.00	\$1,000.00
	101-000-000-369 Total	\$0.00	\$3,627.18	\$1,000.00	\$0.00	\$1,000.00
101-000-000-395-10-00-00	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$4,290.00	\$0.00
101-000-000-395-20-00-00	Insurance Premiums/recoveries	\$847.50	\$13,500.00	\$0.00	\$8,963.29	\$0.00
	101-000-000-395 Total	\$847.50	\$13,500.00	\$0.00	\$13,253.29	\$0.00
101-000-000-397-00-00-00	Operating Transfers-IN	\$20,000.00	\$25,000.00	\$25,000.00	\$21,000.00	\$25,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	\$100,000.00	\$100,000.00	\$115,000.00	\$115,000.00	\$90,000.00
	101-000-000-397 Total	\$120,000.00	\$125,000.00	\$140,000.00	\$136,000.00	\$115,000.00
	Fund Total	\$215,261.90	\$260,390.48	\$269,050.00	\$271,612.20	\$238,300.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 101 - STREET OPERATIONS - EXPENDITURES						
101-000-000-542-31-10-00	Tr. Way - Salaries	\$4,079.98	\$10,456.38	\$8,200.00	\$17,296.71	\$15,000.00
101-000-000-542-31-31-00	Tr. Way - Supplies	\$2,776.69	\$766.98	\$3,000.00	\$1,398.76	\$2,500.00
101-000-000-542-31-32-00	Fuel Consumed	\$725.36	\$979.47	\$1,500.00	\$1,552.66	\$1,500.00
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 (incl.equip)	\$3,232.10	\$2,313.83	\$5,000.00	\$3,271.27	\$5,000.00
101-000-000-542-32-10-00	Shoulders - Salaries	\$3,085.42	\$4,038.43	\$3,500.00	\$5,108.07	\$4,000.00
101-000-000-542-32-31-00	Shoulders - Supplies	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
101-000-000-542-40-48-00	Storm Drains - Repair & Maintenance	\$94.71	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-542-50-40-00	Bridge Maintenance - Professional Services	\$18,047.16	\$3,137.61	\$8,000.00	\$4,527.03	\$100.00
101-000-000-542-61-10-00	Sidewalks - Salaries	\$1,767.98	\$3,503.05	\$4,000.00	\$2,367.21	\$3,000.00
101-000-000-542-61-31-00	Sidewalks - Supplies	\$145.07	\$56.94	\$200.00	\$16.59	\$200.00
101-000-000-542-61-49-00	Miscellaneous	\$666.75	\$1,266.89	\$500.00	\$145.09	\$500.00
101-000-000-542-63-47-00	Street Lights - Electricity	\$17,540.72	\$15,938.35	\$18,000.00	\$17,959.05	\$20,000.00
101-000-000-542-63-48-00	Street Lights - Repair & Maintenance	\$2,637.46	\$15,306.76	\$5,000.00	\$1,777.54	\$3,000.00
101-000-000-542-64-10-00	Tr. Control - Salaries	\$1,049.58	\$3,318.67	\$3,000.00	\$2,165.30	\$4,000.00
101-000-000-542-64-31-00	Tr. Control - Supplies	\$2,766.98	\$331.21	\$2,000.00	\$1,059.75	\$2,000.00
101-000-000-542-64-40-01	Intergovernmental Professional Services	\$11,639.02	\$11,963.34	\$20,000.00	\$21,765.09	\$5,000.00
101-000-000-542-64-48-00	Tr. Control - Repair & Maintenance	\$0.00	\$0.00	\$200.00	\$108.37	\$500.00
101-000-000-542-66-10-00	Snow & Ice Contr. - Salaries	\$437.91	\$4,300.63	\$5,000.00	\$1,470.54	\$6,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	\$1,297.23	\$828.53	\$1,000.00	\$853.85	\$1,000.00
101-000-000-542-66-48-00	Snow & Ice - Repair & Maintenance (Including Equipment)	\$82.87	\$81.89	\$1,000.00	\$420.51	\$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	\$1,410.04	\$1,756.03	\$2,000.00	\$3,544.90	\$2,000.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	\$268.15	\$0.00	\$300.00	\$214.61	\$300.00
101-000-000-542-67-40-00	Professional Services	\$635.61	\$9,231.79	\$12,000.00	\$11,477.36	\$5,000.00
101-000-000-542-67-48-00	St. Cleaning - Repair & Maintenance (Including Equipment)	\$30.20	\$25.30	\$2,000.00	\$0.00	\$1,000.00
101-000-000-542-71-10-00	Vegetation - Salaries	\$21,827.75	\$20,010.24	\$23,000.00	\$22,867.17	\$20,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	\$1,616.82	\$842.72	\$2,000.00	\$575.58	\$2,000.00
101-000-000-542-71-40-00	Vegetation - Prof. Serv.	\$0.00	\$0.00	\$200.00	\$1,294.80	\$200.00
101-000-000-542-71-42-00	Vegetation - Irrigation	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
101-000-000-542-71-48-00	Vegetation-Repair & Maintenance (incl.equip.)	\$463.96	\$30.80	\$1,000.00	\$1,107.99	\$2,500.00
101-000-000-542-75-10-00	Litter Control - Salaries	\$1,892.55	\$4,105.04	\$4,000.00	\$3,492.58	\$4,000.00
101-000-000-542-75-31-00	Litter Control - Supplies	\$0.00	\$0.00	\$100.00	\$1,331.49	\$1,500.00
101-000-000-542-90-35-00	Facil. - Sm. Tools & Equip.	\$0.00	\$0.00	\$100.00	\$27.81	\$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	\$100,818.07	\$115,190.88	\$137,500.00	\$129,797.68	\$114,500.00
101-000-000-543-10-10-00	Administrative Salaries	\$14,691.49	\$14,687.93	\$15,000.00	\$15,854.27	\$20,000.00
101-000-000-543-30-22-00	Uniforms	\$99.76	\$113.33	\$100.00	\$107.04	\$250.00
101-000-000-543-30-31-00	Admin - Supplies	\$5.84	\$0.00	\$50.00	\$7.25	\$50.00
101-000-000-543-30-32-00	Admin - Equipment/Software	\$269.80	\$772.81	\$1,000.00	\$283.68	\$1,000.00
101-000-000-543-30-41-00	Admin - Accounting Service Fees	\$7,000.00	\$7,000.00	\$7,300.00	\$7,300.00	\$8,000.00
101-000-000-543-30-41-02	Admin - Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-543 Total	\$22,066.89	\$22,574.07	\$23,450.00	\$23,552.24	\$29,300.00
101-000-000-544-90-10-00	Overtime Earnings	\$2,872.63	\$14,773.06	\$15,000.00	\$8,275.88	\$5,000.00
101-000-000-544-90-20-00	Regular Benefits	\$28,832.19	\$40,732.47	\$45,000.00	\$36,605.05	\$45,000.00
	101-000-000-544 Total	\$31,704.82	\$55,505.53	\$60,000.00	\$44,880.93	\$50,000.00
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$8,600.00	\$10,000.00	\$8,700.00	\$8,700.00	\$12,700.00
	101-000-000-597 Total	\$8,600.00	\$10,000.00	\$8,700.00	\$8,700.00	\$12,700.00
	Fund Total	\$163,189.78	\$203,270.48	\$229,650.00	\$206,930.85	\$206,500.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 102 - STREET IMPROVEMENT RESERVES - REVENUES						
102-000-000-308-41-00-00	Committed Beginning Cash & Investment	\$69,000.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$68,840.28	\$147,990.02	\$272,000.00	\$274,081.29	\$300,000.00
	102-000-000-308 Total	\$137,840.28	\$147,990.02	\$272,000.00	\$274,081.29	\$300,000.00
102-000-000-316-40-00-00	Garbage/Solid Waste Utility Tax	\$26,075.34	\$25,924.64	\$27,900.00	\$26,336.26	\$30,000.00
	102-000-000-316 Total	\$26,075.34	\$25,924.64	\$27,900.00	\$26,336.26	\$30,000.00
102-000-000-333-20-20-51	Dept of Transportation - Fed STP	\$13,952.20	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-333 Total	\$13,952.20	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-334-03-80-01	TIB - Street Maintenance Projects	\$250,303.36	\$0.00	\$0.00	\$0.00	\$32,000.00
102-000-000-334-03-80-02	TIB - Elm Street Frontage to 4th	\$176,228.42	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-334 Total	\$426,531.78	\$0.00	\$0.00	\$0.00	\$32,000.00
102-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$0.00	\$0.00	\$0.00	\$3,609.79	\$0.00
	102-000-000-336 Total	\$0.00	\$0.00	\$0.00	\$3,609.79	\$0.00
102-000-000-361-11-00-00	Interest ON Investments	\$797.42	\$166.63	\$150.00	\$4,731.59	\$2,500.00
	102-000-000-361 Total	\$797.42	\$166.63	\$150.00	\$4,731.59	\$2,500.00
102-000-000-397-00-00-00	Operating Transfers-IN	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
	102-000-000-397 Total	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$605,197.02	\$274,081.29	\$300,050.00	\$308,758.93	\$364,500.00
FUND 102 - STREET IMPROVEMENT RESERVES - EXPENDITURES						
102-000-000-595-30-63-00	Art. St. - Road Constr.	\$455,828.36	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-595-30-63-01	Roadway Repairs & Maintenance	\$1,378.64	\$0.00	\$130,000.00	\$7,325.34	\$38,000.00
	102-000-000-595 Total	\$457,207.00	\$0.00	\$130,000.00	\$7,325.34	\$38,000.00
102-000-000-597-00-00-00	Operating Transfers-Out	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
	102-000-000-597 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
	Fund Total	\$457,207.00	\$0.00	\$130,000.00	\$7,325.34	\$78,000.00
FUND 103 - SIDEWALK IMPROVEMENT RESERVE - REVENUES						
103-000-000-308-51-00-00	Assigned Beginning Cash & Investment	\$51,176.72	\$74,337.34	\$87,000.00	\$87,245.98	\$100,000.00
	103-000-000-308 Total	\$51,176.72	\$74,337.34	\$87,000.00	\$87,245.98	\$100,000.00
103-000-000-334-03-80-04	TIB Grant Funding	\$0.00	\$0.00	\$360,010.00	\$25,281.02	\$644,409.00
	103-000-000-334 Total	\$0.00	\$0.00	\$360,010.00	\$25,281.02	\$644,409.00
103-000-000-361-11-00-00	Interest ON Investments	\$325.73	\$83.52	\$100.00	\$1,680.50	\$1,000.00
	103-000-000-361 Total	\$325.73	\$83.52	\$100.00	\$1,680.50	\$1,000.00
103-000-000-367-12-00-00	Private Donations	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
	103-000-000-367 Total	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
103-000-000-368-10-00-00	Sidewalk-Payment IN Lieu of	\$26,344.89	\$32,093.24	\$10,000.00	\$43,788.90	\$15,000.00
	103-000-000-368 Total	\$26,344.89	\$32,093.24	\$10,000.00	\$43,788.90	\$15,000.00
103-000-000-397-00-00-00	Transfers IN	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
	103-000-000-397 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
	Fund Total	\$77,847.34	\$107,014.10	\$457,110.00	\$157,996.40	\$800,409.00
FUND 103 - SIDEWALK IMPROVEMENT RESERVE - EXPENDITURES						
103-000-000-585-10-00-00	Special Transactions - Refunds-Non Revenue	\$3,510.00	\$0.00	\$0.00	\$0.00	\$0.00
	103-000-000-585 Total	\$3,510.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-595-61-63-00	Sidewalks New Construction	\$0.00	\$19,768.12	\$400,010.00	\$46,944.56	\$783,000.00
103-000-000-595-61-63-01	Sidewalk Repair - Maintenance	\$0.00	\$0.00	\$0.00	\$755.52	\$0.00
	103-000-000-595 Total	\$0.00	\$19,768.12	\$400,010.00	\$47,700.08	\$783,000.00
	Fund Total	\$3,510.00	\$19,768.12	\$400,010.00	\$47,700.08	\$783,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 104 - CRIMINAL JUSTICE FUND - REVENUES						
104-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$10,111.16	\$16,713.36	\$20,000.00	\$25,467.71	\$15,000.00
	104-000-000-308 Total	\$10,111.16	\$16,713.36	\$20,000.00	\$25,467.71	\$15,000.00
104-000-000-313-15-00-01	Public Safety- Special Purpose Sales Taxes	\$84,896.27	\$78,707.98	\$75,000.00	\$67,244.29	\$75,000.00
	104-000-000-313 Total	\$84,896.27	\$78,707.98	\$75,000.00	\$67,244.29	\$75,000.00
104-000-000-333-21-01-90	CARES Funding	\$3,330.37	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-333 Total	\$3,330.37	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-336-06-21-00	Criminal Justice-Population	\$1,000.00	\$1,002.57	\$1,100.00	\$1,034.51	\$1,100.00
104-000-000-336-06-26-00	Cj-Cted Programs 1-3	\$3,252.02	\$3,470.14	\$3,200.00	\$3,667.98	\$3,500.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	\$421.59	\$485.06	\$500.00	\$344.70	\$500.00
	104-000-000-336 Total	\$4,673.61	\$4,957.77	\$4,800.00	\$5,047.19	\$5,100.00
104-000-000-361-11-00-00	Interest ON Investments	\$83.71	\$20.06	\$50.00	\$354.40	\$300.00
	104-000-000-361 Total	\$83.71	\$20.06	\$50.00	\$354.40	\$300.00
104-000-000-367-00-00-00	Private Contributions	\$7,934.58	\$10,215.00	\$5,000.00	\$11,214.10	\$5,000.00
	104-000-000-367 Total	\$7,934.58	\$10,215.00	\$5,000.00	\$11,214.10	\$5,000.00
104-000-000-369-30-00-00	Confiscated/forfeit Prop	\$39.05	\$236.59	\$200.00	\$0.00	\$200.00
	104-000-000-369 Total	\$39.05	\$236.59	\$200.00	\$0.00	\$200.00
	Fund Total	\$111,068.75	\$110,850.76	\$105,050.00	\$109,327.69	\$100,600.00
FUND 104 - CRIMINAL JUSTICE FUND - EXPENDITURES						
104-000-000-521-20-31-00	Office & Operating Supplies	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
104-000-000-521-20-35-00	Tools & Minor Equipment	\$2,239.55	\$1,510.60	\$2,000.00	\$2,034.57	\$2,000.00
104-000-000-521-20-48-00	Repairs & Maintenance	\$0.00	\$67.51	\$0.00	\$0.00	\$0.00
104-000-000-521-30-49-00	Youth Program Costs	\$3,389.20	\$4,286.96	\$5,000.00	\$8,461.84	\$5,000.00
	104-000-000-521 Total	\$5,628.75	\$5,865.07	\$7,000.00	\$10,596.41	\$7,000.00
104-000-000-565-50-41-00	Domestic Violence	\$500.00	\$375.00	\$500.00	\$500.00	\$500.00
	104-000-000-565 Total	\$500.00	\$375.00	\$500.00	\$500.00	\$500.00
104-000-000-571-00-30-00	Youth Services	\$0.00	\$435.00	\$0.00	\$0.00	\$0.00
	104-000-000-571 Total	\$0.00	\$435.00	\$0.00	\$0.00	\$0.00
104-000-000-586-00-00-01	State Remittance - Forfeited Property	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
	104-000-000-586 Total	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
104-000-000-594-21-64-00	Capital Outlay - Police Equipment	\$3,330.37	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-594 Total	\$3,330.37	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-597-00-00-10	Transfer Out - Pub Safety ST - GFCF 215/315	\$84,896.27	\$78,707.98	\$75,000.00	\$67,244.29	\$75,000.00
	104-000-000-597 Total	\$84,896.27	\$78,707.98	\$75,000.00	\$67,244.29	\$75,000.00
FUND 105 - LODGING TAXES - TOURISM FUND - REVENUES						
105-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$45,442.06	\$72,357.63	\$100,000.00	\$101,983.81	\$140,000.00
	105-000-000-308 Total	\$45,442.06	\$72,357.63	\$100,000.00	\$101,983.81	\$140,000.00
105-000-000-313-31-00-00	Hotel/motel Transient Tax	\$30,101.50	\$53,998.04	\$40,000.00	\$61,736.91	\$55,000.00
	105-000-000-313 Total	\$30,101.50	\$53,998.04	\$40,000.00	\$61,736.91	\$55,000.00
105-000-000-341-70-00-00	Sale of Merchandise	\$7.50	\$27.50	\$100.00	\$61.00	\$100.00
105-000-000-341-70-01-00	Sale of Books	\$0.00	\$25.60	\$100.00	\$0.00	\$100.00
	105-000-000-341 Total	\$7.50	\$53.10	\$200.00	\$61.00	\$200.00
105-000-000-361-11-00-00	Interest ON Investments	\$302.51	\$84.13	\$100.00	\$1,922.93	\$800.00
	105-000-000-361 Total	\$302.51	\$84.13	\$100.00	\$1,922.93	\$800.00
105-000-000-367-11-00-02	Donations - Local Business	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$76,103.57	\$126,492.90	\$140,300.00	\$165,704.65	\$196,000.00
FUND 105 - LODGING TAXES - TOURISM FUND - EXPENDITURES						
105-000-000-557-30-10-00	Tourism Activity Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
105-000-000-557-30-20-00	Tourism Related Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$4,200.00
105-000-000-557-30-40-01	City Tourism Projects	\$683.00	\$683.00	\$700.00	\$687.45	\$16,420.00
105-000-000-557-30-40-02	Kalama Chamber/Local Projects	\$0.00	\$3,342.49	\$10,000.00	\$2,184.32	\$0.00
105-000-000-557-30-41-01	Webpage Marketing	\$1,960.00	\$1,189.60	\$1,200.00	\$1,249.08	\$1,300.00
105-000-000-557-30-49-01	C.E.D.C.	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
	105-000-000-557 Total	\$3,143.00	\$5,715.09	\$12,400.00	\$4,620.85	\$28,420.00
105-000-000-573-90-49-00	Special Events	\$602.94	\$18,794.00	\$40,000.00	\$21,606.58	\$50,200.00
	105-000-000-573 Total	\$602.94	\$18,794.00	\$40,000.00	\$21,606.58	\$50,200.00
	Fund Total	\$3,745.94	\$24,509.09	\$52,400.00	\$26,227.43	\$78,620.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 106 - COMMUNITY BUILDING RESERVE - REVENUE						
106-000-000-308-51-00-00	Assigned Beginning Net Cash & Investments	\$21,061.53	\$21,214.72	\$21,500.00	\$21,237.20	\$21,400.00
	106-000-000-308 Total	\$21,061.53	\$21,214.72	\$21,500.00	\$21,237.20	\$21,400.00
106-000-000-361-11-00-00	Interest ON Investments	\$133.19	\$22.48	\$50.00	\$356.52	\$250.00
	106-000-000-361 Total	\$133.19	\$22.48	\$50.00	\$356.52	\$250.00
106-000-000-367-11-00-01	Private Donations	\$20.00	\$0.00	\$1,000.00	\$165.00	\$1,000.00
	106-000-000-367 Total	\$20.00	\$0.00	\$1,000.00	\$165.00	\$1,000.00
	Fund Total	\$21,214.72	\$21,237.20	\$22,550.00	\$21,758.72	\$22,650.00
FUND 106 - COMMUNITY BUILDING RESERVE - EXPENDITURES						
FUND 107 - WAGE & BENEFIT RESERVE - REVENUES						
107-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
107-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$94,408.77	\$99,292.77	\$100,000.00	\$99,834.03	\$118,000.00
	107-000-000-308 Total	\$94,408.77	\$99,292.77	\$100,000.00	\$99,834.03	\$118,000.00
107-000-000-361-11-00-00	Interest ON Investments	\$884.00	\$541.26	\$500.00	\$1,465.34	\$800.00
	107-000-000-361 Total	\$884.00	\$541.26	\$500.00	\$1,465.34	\$800.00
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	\$10,000.00
	107-000-000-397 Total	\$17,000.00	\$17,000.00	\$17,000.00	\$17,000.00	\$20,000.00
	Fund Total	\$112,292.77	\$116,834.03	\$117,500.00	\$118,299.37	\$138,800.00
FUND 107 - WAGE & BENEFIT RESERVE - EXPENDITURES						
107-000-000-597-00-00-00	Operating Transfers Out	\$13,000.00	\$17,000.00	\$0.00	\$0.00	\$20,000.00
	107-000-000-597 Total	\$13,000.00	\$17,000.00	\$0.00	\$0.00	\$20,000.00
	Fund Total	\$13,000.00	\$17,000.00	\$0.00	\$0.00	\$20,000.00
FUND 108 - PARKS IMPROVEMENT RESERVE - REVENUES						
108-000-000-308-41-00-00	Committed Beginning Cash and Investments	\$35,180.38	\$0.00	\$0.00	\$37,709.96	\$0.00
108-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$0.00	\$34,471.78	\$37,000.00	\$0.00	\$37,500.00
	108-000-000-308 Total	\$35,180.38	\$34,471.78	\$37,000.00	\$37,709.96	\$37,500.00
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	\$450.00	\$850.00	\$500.00	\$0.00	\$0.00
	108-000-000-345 Total	\$450.00	\$850.00	\$500.00	\$0.00	\$0.00
108-000-000-347-60-00-00	Parks & Rec Program Fees	\$750.00	\$3,935.00	\$6,000.00	\$5,285.00	\$8,000.00
	108-000-000-347 Total	\$750.00	\$3,935.00	\$6,000.00	\$5,285.00	\$8,000.00
108-000-000-361-11-00-00	Interest ON Investments	\$266.40	\$109.42	\$100.00	\$603.94	\$400.00
	108-000-000-361 Total	\$266.40	\$109.42	\$100.00	\$603.94	\$400.00
	Fund Total	\$36,646.78	\$39,366.20	\$43,600.00	\$43,598.90	\$45,900.00
FUND 108 - PARKS IMPROVEMENT RESERVE - EXPENDITURES						
108-000-000-571-20-40-00	Parks & Recreation Services	\$675.00	\$1,272.80	\$7,000.00	\$7,020.00	\$8,000.00
	108-000-000-571 Total	\$675.00	\$1,272.80	\$7,000.00	\$7,020.00	\$8,000.00
108-000-000-594-76-61-01	Capital Expenditure - Park Development	\$1,500.00	\$383.44	\$30,000.00	\$0.00	\$37,900.00
	108-000-000-594 Total	\$1,500.00	\$383.44	\$30,000.00	\$0.00	\$37,900.00
	Fund Total	\$2,175.00	\$1,656.24	\$37,000.00	\$7,020.00	\$45,900.00
FUND 109 - AFFORDABLE HOUSING - RECORDING FEES - REVENUES						
109-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$9,253.47	\$14,586.66	\$25,000.00	\$25,456.26	\$43,255.00
	109-000-000-308 Total	\$9,253.47	\$14,586.66	\$25,000.00	\$25,456.26	\$43,255.00
109-000-000-313-27-00-00	Affordable & Supplemental Housing Sales Tax	\$1,775.12	\$6,226.42	\$7,200.00	\$4,155.45	\$4,455.00
	109-000-000-313 Total	\$1,775.12	\$6,226.42	\$7,200.00	\$4,155.45	\$4,455.00
109-000-000-341-26-00-00	Recording Surcharge - Affordable Housing	\$3,338.33	\$4,247.21	\$5,000.00	\$4,508.98	\$5,000.00
	109-000-000-341 Total	\$3,338.33	\$4,247.21	\$5,000.00	\$4,508.98	\$5,000.00
109-000-000-361-11-00-00	Interest on Investments	\$219.74	\$395.97	\$500.00	\$553.70	\$800.00
	109-000-000-361 Total	\$219.74	\$395.97	\$500.00	\$553.70	\$800.00
	Fund Total	\$14,586.66	\$25,456.26	\$37,700.00	\$34,674.39	\$53,510.00
FUND 109 - AFFORDABLE HOUSING - RECORDING FEES - EXPENDITURES						

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 110 - LIBRARY OPERATIONS - REVENUES						
110-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$8,011.16	\$19,905.81	\$20,500.00	\$23,496.88	\$18,000.00
	110-000-000-308 Total	\$8,011.16	\$19,905.81	\$20,500.00	\$23,496.88	\$18,000.00
110-000-000-331-12-03-00	FEMA - Disaster Assistance	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
	110-000-000-331 Total	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-333-45-00-01	LSTA State Library Heritage Grant	\$1,206.33	\$2,189.34	\$0.00	\$0.00	\$0.00
110-000-000-333-45-00-02	COVID Grant - SOS - IMLS	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-333-45-31-00	LSTA Technology Grant	\$0.00	\$0.00	\$900.00	\$870.75	\$870.50
	110-000-000-333 Total	\$3,206.33	\$2,189.34	\$900.00	\$870.75	\$870.50
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	\$134.00	\$121.25	\$500.00	\$915.05	\$200.00
	110-000-000-341 Total	\$134.00	\$121.25	\$600.00	\$915.05	\$300.00
110-000-000-347-20-00-00	Library Users Fees	\$1,639.00	\$2,625.00	\$4,000.00	\$3,200.00	\$3,000.00
	110-000-000-347 Total	\$1,639.00	\$2,625.00	\$4,000.00	\$3,200.00	\$3,000.00
110-000-000-361-11-00-00	Interest ON Investments	\$28.84	\$14.49	\$50.00	\$205.35	\$150.00
	110-000-000-361 Total	\$28.84	\$14.49	\$50.00	\$205.35	\$150.00
110-000-000-367-11-00-02	Folk/Amalak Donations	\$2,700.00	\$0.00	\$3,000.00	\$3,500.00	\$2,000.00
110-000-000-367-11-00-03	Bluescope Grant	\$654.22	\$3,845.78	\$0.00	\$0.00	\$2,500.00
110-000-000-367-19-00-00	Donations	\$5.00	\$525.00	\$0.00	\$1,073.00	\$200.00
	110-000-000-367 Total	\$3,359.22	\$4,370.78	\$3,000.00	\$4,573.00	\$4,700.00
110-000-000-369-91-00-00	Other Miscellaneous Revenue	\$3.00	\$10.00	\$100.00	\$28.45	\$100.00
	110-000-000-369 Total	\$3.00	\$10.00	\$100.00	\$28.45	\$100.00
110-000-000-397-00-00-00	Operating Transfers-IN	\$0.00	\$0.00	\$0.00	\$0.00	\$17,500.00
110-000-000-397-72-55-00	General Funds For Library	\$60,000.00	\$60,000.00	\$70,000.00	\$70,000.00	\$65,000.00
	110-000-000-397 Total	\$60,000.00	\$60,000.00	\$70,000.00	\$70,000.00	\$82,500.00
	Fund Total	\$76,581.55	\$89,236.67	\$99,150.00	\$103,289.48	\$109,620.50
FUND 110 - LIBRARY OPERATIONS - EXPENDITURES						
110-000-000-572-21-10-00	Library - Salaries	\$20,965.79	\$28,876.69	\$50,000.00	\$41,310.52	\$50,000.00
110-000-000-572-21-20-00	Library - Benefits	\$3,762.35	\$4,358.45	\$6,000.00	\$5,693.90	\$6,000.00
110-000-000-572-21-31-00	Supplies	\$1,458.99	\$1,757.56	\$1,500.00	\$1,020.70	\$1,500.00
110-000-000-572-21-31-01	Special Programs And Events	\$1,242.15	\$2,591.42	\$1,500.00	\$2,576.43	\$3,000.00
110-000-000-572-21-40-00	Miscellaneous	\$355.47	\$327.95	\$500.00	\$578.12	\$500.00
110-000-000-572-21-41-00	Professional Services	\$2,075.13	\$3,119.07	\$5,700.00	\$6,623.71	\$6,000.00
110-000-000-572-21-42-00	Communications	\$1,732.57	\$1,286.25	\$2,000.00	\$1,245.93	\$1,500.00
110-000-000-572-21-43-00	Travel	\$27.60	\$79.52	\$300.00	\$180.00	\$300.00
110-000-000-572-21-45-00	Rents & Leases	\$300.06	\$281.88	\$300.00	\$318.85	\$1,000.00
110-000-000-572-21-47-00	Utilities	\$2,560.72	\$2,761.84	\$4,000.00	\$4,887.56	\$5,000.00
110-000-000-572-21-48-00	Maintenance - Equipment	\$530.08	\$803.05	\$8,700.00	\$7,499.03	\$6,200.00
110-000-000-572-21-48-01	Maintenance - Facilities	\$6,535.52	\$4,231.51	\$8,000.00	\$7,972.57	\$8,000.00
110-000-000-572-21-49-00	Miscellaneous Maintenance	\$220.60	\$72.62	\$300.00	\$29.65	\$300.00
	110-000-000-572 Total	\$41,767.03	\$50,547.81	\$88,800.00	\$79,936.97	\$89,300.00
110-000-000-594-72-62-00	Capital Outlay - Computer	\$1,219.16	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-594-72-63-00	Library Capital Asset	\$345.00	\$1,186.90	\$0.00	\$0.00	\$0.00
110-000-000-594-72-64-00	Capital Outlay - Books	\$3,811.61	\$4,981.20	\$5,000.00	\$4,789.28	\$5,000.00
110-000-000-594-72-64-01	Capital Outlay - Books from Donations - Folk	\$1,632.94	\$323.88	\$0.00	\$1,407.82	\$1,000.00
	110-000-000-594 Total	\$7,008.71	\$6,491.98	\$5,000.00	\$6,197.10	\$6,000.00
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$7,900.00	\$8,700.00	\$4,700.00	\$4,700.00	\$6,800.00
	110-000-000-597 Total	\$7,900.00	\$8,700.00	\$4,700.00	\$4,700.00	\$6,800.00
	Fund Total	\$56,675.74	\$65,739.79	\$98,500.00	\$90,834.07	\$102,100.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 113 - COMMUNITY BUILDING OPERATIONS - REVENUES						
113-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$508.45	\$475.94	\$3,000.00	\$3,747.83	\$4,000.00
	113-000-000-308 Total	\$508.45	\$475.94	\$3,000.00	\$3,747.83	\$4,000.00
113-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$0.00	\$0.00	\$15.46	\$0.00
	113-000-000-361 Total	\$0.00	\$0.00	\$0.00	\$15.46	\$0.00
113-000-000-362-40-00-00	Building Rental Fees	\$11,080.00	\$14,570.00	\$27,500.00	\$25,670.00	\$25,000.00
	113-000-000-362 Total	\$11,080.00	\$14,570.00	\$27,500.00	\$25,670.00	\$25,000.00
113-000-000-382-10-00-00	Community Bldg-Security Dep.	\$2,200.00	\$2,950.00	\$3,000.00	\$4,550.00	\$4,000.00
	113-000-000-382 Total	\$2,200.00	\$2,950.00	\$3,000.00	\$4,550.00	\$4,000.00
113-000-000-397-00-06-00	Transfer From General Fund	\$16,260.00	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00
	113-000-000-397 Total	\$16,260.00	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00
	Fund Total	\$30,048.45	\$32,995.94	\$45,500.00	\$45,983.29	\$45,000.00
FUND 113 - COMMUNITY BUILDING OPERATIONS - EXPENDITURES						
113-000-000-518-20-10-00	Salaries - Community Building	\$1,308.55	\$650.23	\$2,500.00	\$789.58	\$2,500.00
113-000-000-518-20-20-00	Benefits	\$651.69	\$346.85	\$1,200.00	\$341.91	\$1,000.00
113-000-000-518-20-31-00	Operating Supplies - Comm. Bldg.	\$1,268.97	\$1,445.78	\$1,200.00	\$827.80	\$1,200.00
113-000-000-518-20-41-00	Professional Services	\$1,277.88	\$734.72	\$700.00	\$352.23	\$1,000.00
113-000-000-518-20-47-00	Utilities - Community Building	\$11,365.13	\$7,862.04	\$17,500.00	\$16,907.94	\$16,000.00
113-000-000-518-20-48-00	Building Maintenance - Community Building	\$1,210.29	\$4,058.49	\$7,500.00	\$7,001.74	\$5,000.00
	113-000-000-518 Total	\$17,082.51	\$15,098.11	\$30,600.00	\$26,221.20	\$26,700.00
113-000-000-582-10-00-00	Community Building - Deposit Refunds	\$2,740.00	\$3,150.00	\$3,000.00	\$4,982.71	\$4,000.00
	113-000-000-582 Total	\$2,740.00	\$3,150.00	\$3,000.00	\$4,982.71	\$4,000.00
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$9,750.00	\$11,000.00	\$8,600.00	\$8,600.00	\$12,600.00
	113-000-000-597 Total	\$9,750.00	\$11,000.00	\$8,600.00	\$8,600.00	\$12,600.00
	Fund Total	\$29,572.51	\$29,248.11	\$42,200.00	\$39,803.91	\$43,300.00
FUND 115 - DESIGNATED RESERVES - REVENUES						
115-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$245,516.22	\$275,626.70	\$319,000.00	\$319,231.09	\$250,000.00
	115-000-000-308 Total	\$245,516.22	\$275,626.70	\$319,000.00	\$319,231.09	\$250,000.00
115-000-000-361-11-00-00	Interest ON Investments	\$851.86	\$189.37	\$150.00	\$3,756.95	\$2,000.00
	115-000-000-361 Total	\$851.86	\$189.37	\$150.00	\$3,756.95	\$2,000.00
115-000-000-369-91-00-00	Miscellaneous Revenues	\$7,902.74	\$0.00	\$0.00	\$0.00	\$0.00
	115-000-000-369 Total	\$7,902.74	\$0.00	\$0.00	\$0.00	\$0.00
115-000-000-397-00-00-41	Op.transfers In-Audit Costs	\$7,000.00	\$8,000.00	\$8,000.00	\$8,000.00	\$12,000.00
115-000-000-397-00-00-46	Op. Transfers IN - Insuranc	\$238,000.00	\$272,700.00	\$210,000.00	\$210,000.00	\$305,000.00
	115-000-000-397 Total	\$245,000.00	\$280,700.00	\$218,000.00	\$218,000.00	\$317,000.00
	Fund Total	\$499,270.82	\$556,516.07	\$537,150.00	\$540,988.04	\$569,000.00
FUND 115 - DESIGNATED RESERVES - EXPENDITURES						
115-000-000-514-23-41-00	Audit Costs	\$3,403.40	\$0.00	\$35,000.00	\$33,236.83	\$0.00
	115-000-000-514 Total	\$3,403.40	\$0.00	\$35,000.00	\$33,236.83	\$0.00
115-000-000-518-90-49-00	Insurance Costs	\$220,240.72	\$237,284.98	\$232,000.00	\$230,017.97	\$285,000.00
	115-000-000-518 Total	\$220,240.72	\$237,284.98	\$232,000.00	\$230,017.97	\$285,000.00
	Fund Total	\$223,644.12	\$237,284.98	\$267,000.00	\$263,254.80	\$285,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 116 - REAL ESTATE EXCISE TAX - CAPITAL IMPROVEMENTS - REVENUES						
116-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$98,264.82	\$118,976.00	\$85,000.00	\$88,512.21	\$200,000.00
116-000-000-308-51-00-00	Assigned Beginning Cash & Investments	(\$50,000.00)	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
	116-000-000-308 Total	\$48,264.82	\$168,976.00	\$85,000.00	\$138,512.21	\$250,000.00
116-000-000-318-34-00-00	Local City Excise (r.e.) Taxes	\$85,017.74	\$120,980.56	\$85,000.00	\$109,271.47	\$85,000.00
	116-000-000-318 Total	\$85,017.74	\$120,980.56	\$85,000.00	\$109,271.47	\$85,000.00
116-000-000-361-11-00-00	Interest ON Investments	\$623.21	\$151.63	\$200.00	\$3,704.57	\$2,000.00
116-000-000-361-40-00-00	Excise Tax Interest	\$0.00	\$19.86	\$50.00	\$0.00	\$50.00
	116-000-000-361 Total	\$623.21	\$171.49	\$250.00	\$3,704.57	\$2,050.00
116-000-000-369-91-00-00	Miscellaneous Revenues	\$15.42	\$0.00	\$0.00	\$0.00	\$0.00
	116-000-000-369 Total	\$15.42	\$0.00	\$0.00	\$0.00	\$0.00
116-000-000-382-20-00-01	Capital Project Retainage	\$0.00	\$9,162.59	\$0.00	\$0.00	\$0.00
	116-000-000-382 Total	\$0.00	\$9,162.59	\$0.00	\$0.00	\$0.00
116-000-000-397-00-00-01	General Fund Transfer In	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00
	116-000-000-397 Total	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$183,921.19	\$349,290.64	\$170,250.00	\$251,488.25	\$337,050.00
FUND 116 - REAL ESTATE EXCISE TAX - CAPITAL IMPROVEMENTS - REVENUES						
116-000-000-582-20-00-01	Capital Project Retainage	\$0.00	\$0.00	\$9,200.00	\$9,162.60	\$0.00
	116-000-000-582 Total	\$0.00	\$0.00	\$9,200.00	\$9,162.60	\$0.00
116-000-000-594-11-60-02	Capital Improvement Projects - Library	\$0.00	\$1.03	\$5,800.00	\$0.00	\$0.00
116-000-000-594-11-60-03	Capital Improvement Project - City Hall	\$18,445.56	\$210,777.03	\$0.00	\$0.00	\$50,000.00
	116-000-000-594 Total	\$18,445.56	\$210,778.06	\$5,800.00	\$0.00	\$50,000.00
116-000-000-597-00-02-76	Transfer to 210 - Building Loan Payment	\$46,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	116-000-000-597 Total	\$46,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$64,945.56	\$210,778.06	\$15,000.00	\$9,162.60	\$50,000.00
FUND 117 - POLICE VEHICLE RESERVE - REVENUES						
117-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
	117-000-000-308 Total	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
117-000-000-397-00-00-00	Transfer IN From Gen. Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	117-000-000-397 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00
FUND 117 - POLICE VEHICLE RESERVE - EXPENDITURES						

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 135 - GENERAL FUND RESERVES - REVENUES						
135-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$0.00	\$0.00	\$0.00	\$390,909.00	\$0.00
135-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$0.00	\$391,000.00	\$0.00	\$0.00
135-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$0.00	\$0.00	\$60,000.00	\$60,000.00	\$112,500.00
135-000-000-308-91-00-00	Unassigned Beginning Cash & Investments	\$667,982.28	\$751,122.25	\$649,000.00	\$649,375.29	\$647,500.00
	135-000-000-308 Total	\$667,982.28	\$751,122.25	\$1,100,000.00	\$1,100,284.29	\$760,000.00
135-000-000-332-92-10-00	Coronavirus Local Fiscal Recovery - ARPA	\$0.00	\$390,909.00	\$0.00	\$0.00	\$0.00
	135-000-000-332 Total	\$0.00	\$390,909.00	\$0.00	\$0.00	\$0.00
135-000-000-333-21-01-90	CARES Act Funding - Dept. of Commerce	\$129,020.66	\$0.00	\$0.00	\$0.00	\$0.00
	135-000-000-333 Total	\$129,020.66	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-361-11-00-00	Interest ON Investments	\$8,421.53	\$6,753.50	\$8,000.00	\$10,167.37	\$8,000.00
135-000-000-361-40-00-01	Interfund Loan Interest	\$0.00	\$145.19	\$360.00	\$358.19	\$1,945.00
	135-000-000-361 Total	\$8,421.53	\$6,898.69	\$8,360.00	\$10,525.56	\$9,945.00
135-000-000-367-00-00-00	Private Contributions	\$0.00	\$300.00	\$0.00	\$18,425.00	\$0.00
	135-000-000-367 Total	\$0.00	\$300.00	\$0.00	\$18,425.00	\$0.00
135-000-000-381-20-00-00	Inter Fund Loan Repayment	\$0.00	\$3,855.61	\$11,650.00	\$11,641.81	\$35,255.00
	135-000-000-381 Total	\$0.00	\$3,855.61	\$11,650.00	\$11,641.81	\$35,255.00
135-000-000-397-00-02-00	General Fund Reserve Transfer	\$50,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
	135-000-000-397 Total	\$50,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$855,424.47	\$1,173,085.55	\$1,120,010.00	\$1,140,876.66	\$805,200.00
FUND 135 - GENERAL FUND RESERVES - EXPENDITURES						
135-000-000-525-30-40-01	Disaster Recovery - CARES Economic Awards	\$104,302.22	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-525-30-40-02	ARPA Recovery Funds - Community Aide	\$0.00	\$0.00	\$80,000.00	\$45,186.07	\$0.00
	135-000-000-525 Total	\$104,302.22	\$0.00	\$80,000.00	\$45,186.07	\$0.00
135-000-000-581-11-00-02	Interfund Loan to General Fund	\$0.00	\$45,000.00	\$60,000.00	\$0.00	\$95,000.00
	135-000-000-581 Total	\$0.00	\$45,000.00	\$60,000.00	\$0.00	\$95,000.00
135-000-000-594-14-64-00	Capital Outlay - Equipment	\$0.00	\$27,801.26	\$24,000.00	\$24,652.88	\$0.00
	135-000-000-594 Total	\$0.00	\$27,801.26	\$24,000.00	\$24,652.88	\$0.00
135-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$0.00	\$311,000.00	\$311,000.00	\$17,500.00
	135-000-000-597 Total	\$0.00	\$0.00	\$311,000.00	\$311,000.00	\$17,500.00
	Fund Total	\$104,302.22	\$72,801.26	\$475,000.00	\$380,838.95	\$112,500.00
FUND 210 - DEBT SERVICE - USDA LOAN CITY HALL - REVENUES						
210-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$4,771.38	\$0.00	\$0.00	\$0.00	\$0.00
	210-000-000-308 Total	\$4,771.38	\$0.00	\$0.00	\$0.00	\$0.00
210-000-000-361-11-00-00	Interest ON Investments	\$28.34	\$0.00	\$0.00	\$0.00	\$0.00
	210-000-000-361 Total	\$28.34	\$0.00	\$0.00	\$0.00	\$0.00
210-000-000-397-10-00-00	Operating Transfers IN - 116	\$46,500.00	\$0.00	\$0.00	\$0.00	\$0.00
	210-000-000-397 Total	\$46,500.00	\$0.00	\$0.00	\$0.00	\$0.00
210-500-000-397-10-00-01	Transfer IN - General Fund	\$146,262.74	\$0.00	\$0.00	\$0.00	\$0.00
	210-500-000-397 Total	\$146,262.74	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$197,562.46	\$0.00	\$0.00	\$0.00	\$0.00
FUND 210 - DEBT SERVICE - USDA LOAN CITY HALL - EXPENDITURES						
210-000-000-591-18-70-76	USDA-RD Loan Principal Payment	\$189,662.27	\$0.00	\$0.00	\$0.00	\$0.00
	210-000-000-591 Total	\$189,662.27	\$0.00	\$0.00	\$0.00	\$0.00
210-000-000-592-18-80-76	USDA-RD Loan Interest Payment	\$7,900.19	\$0.00	\$0.00	\$0.00	\$0.00
	210-000-000-592 Total	\$7,900.19	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$197,562.46	\$0.00	\$0.00	\$0.00	\$0.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 215 - GENERAL FUND CAPITAL FACILITIES DEBT SERVICE - REVENUES						
215-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$117,749.14	\$280,573.56	\$294,000.00	\$325,107.95	\$250,000.00
	215-000-000-308 Total	\$117,749.14	\$280,573.56	\$294,000.00	\$325,107.95	\$250,000.00
215-000-000-316-40-00-01	Water Utility Tax - GFCF	\$74,316.00	\$73,770.41	\$71,250.00	\$72,410.98	\$76,000.00
215-000-000-316-40-00-02	Sewer Utility Tax GFCF	\$79,548.81	\$69,361.35	\$68,900.00	\$70,879.34	\$74,000.00
215-000-000-316-40-00-03	Solid Waste Utility Tax GFCF	\$21,334.36	\$17,612.30	\$18,600.00	\$17,557.50	\$18,000.00
	215-000-000-316 Total	\$175,199.17	\$160,744.06	\$158,750.00	\$160,847.82	\$168,000.00
215-000-000-361-10-00-00	Interest on Investments	\$854.38	\$507.35	\$400.00	\$4,170.85	\$2,000.00
	215-000-000-361 Total	\$854.38	\$507.35	\$400.00	\$4,170.85	\$2,000.00
215-000-000-397-10-00-04	Transfer IN - Public Safety Sales Taxes	\$84,896.27	\$78,707.98	\$75,000.00	\$67,244.29	\$75,000.00
215-000-000-397-10-00-16	Transfer IN - Capital Imp. Funds	\$12,873.30	\$0.00	\$0.00	\$0.00	\$0.00
	215-000-000-397 Total	\$97,769.57	\$78,707.98	\$75,000.00	\$67,244.29	\$75,000.00
	Fund Total	\$391,572.26	\$520,532.95	\$528,150.00	\$557,370.91	\$495,000.00
FUND 215 - GENERAL FUND CAPITAL FACILITIES DEBT SERVICE - EXPENDITURES						
215-000-000-591-21-70-00	Debt Repayment - Law Enforcement	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00	\$90,000.00
	215-000-000-591 Total	\$0.00	\$85,000.00	\$85,000.00	\$85,000.00	\$90,000.00
215-000-000-592-18-80-01	Interest - Debt Service Costs - General Services	\$110,998.70	\$110,425.00	\$109,000.00	\$107,875.00	\$105,025.00
	215-000-000-592 Total	\$110,998.70	\$110,425.00	\$109,000.00	\$107,875.00	\$105,025.00
	Fund Total	\$110,998.70	\$195,425.00	\$194,000.00	\$192,875.00	\$195,025.00
FUND 310 - TRANSPORTATION BENEFIT DISTRICT - STREETS - REVENUES						
310-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$94,278.60	\$112,019.82	\$115,000.00	\$114,319.32	\$36,000.00
	310-000-000-308 Total	\$94,278.60	\$112,019.82	\$115,000.00	\$114,319.32	\$36,000.00
310-000-000-313-13-00-00	Sales Tax - Transportation Benefit District	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00
	310-000-000-313 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00
310-000-000-317-60-00-00	TBD Vehicle License Fees	\$93,674.06	\$2,296.80	\$0.00	\$0.00	\$0.00
	310-000-000-317 Total	\$93,674.06	\$2,296.80	\$0.00	\$0.00	\$0.00
310-000-000-361-11-00-00	Interest on Investments	\$158.57	\$61.61	\$0.00	\$67.34	\$200.00
	310-000-000-361 Total	\$158.57	\$61.61	\$0.00	\$67.34	\$200.00
	Fund Total	\$188,111.23	\$114,378.23	\$115,000.00	\$114,386.66	\$156,200.00
FUND 310 - TRANSPORTATION BENEFIT DISTRICT - STREETS - EXPENDITURES						
310-000-000-595-30-60-00	Roadway Construction	\$76,091.41	\$58.91	\$115,000.00	\$78,441.68	\$0.00
	310-000-000-595 Total	\$76,091.41	\$58.91	\$115,000.00	\$78,441.68	\$0.00
	Fund Total	\$76,091.41	\$58.91	\$115,000.00	\$78,441.68	\$0.00
FUND 315 - CAPITAL IMPROVEMENT - POLICE FACILITY - REVENUES						
315-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$149,844.08	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-308 Total	\$149,844.08	\$0.00	\$0.00	\$0.00	\$0.00
315-000-000-361-11-00-00	Interest on Investments	\$575.13	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-361 Total	\$575.13	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$150,419.21	\$0.00	\$0.00	\$0.00	\$0.00
FUND 315 - CAPITAL IMPROVEMENT - POLICE FACILITY - EXPENDITURES						
315-000-000-594-21-60-00	Capital Outlay - Police Facilities	\$137,545.91	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-594 Total	\$137,545.91	\$0.00	\$0.00	\$0.00	\$0.00
315-000-000-597-00-00-00	Transfer Out - Bond Payment Fund 215	\$12,873.30	\$0.00	\$0.00	\$0.00	\$0.00
	315-000-000-597 Total	\$12,873.30	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$150,419.21	\$0.00	\$0.00	\$0.00	\$0.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 320 - CAPITAL IMPROVEMENTS - ARPA FUNDING - REVENUES						
320-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$600,000.00
	320-000-000-308 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$600,000.00
320-000-000-332-91-10-00	Coronavirus Local Funds - ARPA	\$0.00	\$0.00	\$397,725.00	\$396,588.13	\$0.00
	320-000-000-332 Total	\$0.00	\$0.00	\$397,725.00	\$396,588.13	\$0.00
320-000-000-361-11-00-00	Interest on Investments	\$0.00	\$0.00	\$0.00	\$5,754.69	\$4,000.00
	320-000-000-361 Total	\$0.00	\$0.00	\$0.00	\$5,754.69	\$4,000.00
320-000-000-397-10-00-01	Transfer In - ARPA Funds from 135	\$0.00	\$0.00	\$311,000.00	\$311,000.00	\$0.00
	320-000-000-397 Total	\$0.00	\$0.00	\$311,000.00	\$311,000.00	\$0.00
	Fund Total	\$0.00	\$0.00	\$708,725.00	\$713,342.82	\$604,000.00
FUND 320 - CAPITAL IMPROVEMENTS - ARPA FUNDING - EXPENDITURES						
320-000-000-594-18-60-02	Capital Expenditures - Library	\$0.00	\$0.00	\$6,725.00	\$5,256.35	\$0.00
320-000-000-594-18-60-03	Capital Expenditures - Stormwater	\$0.00	\$0.00	\$70,000.00	\$0.00	\$70,000.00
320-000-000-594-18-60-05	Capital Expenditures - Sewer	\$0.00	\$0.00	\$600,000.00	\$0.00	\$0.00
320-000-000-594-18-60-06	Capital Expenditures - Streets - Sidewalks	\$0.00	\$0.00	\$0.00	\$36,078.57	\$300,000.00
	320-000-000-594 Total	\$0.00	\$0.00	\$676,725.00	\$41,334.92	\$370,000.00
	Fund Total	\$0.00	\$0.00	\$676,725.00	\$41,334.92	\$370,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 401 - WATER & SEWER OPERATIONS - REVENUES						
401-000-000-308-51-00-00	Assigned Beginning Cash & Investment-Water	\$175,937.57	\$20,688.86	\$212,000.00	\$212,432.95	\$250,000.00
401-000-000-308-51-00-01	Assigned Beginning Cash & Investment- Sewer	\$0.00	\$11,140.15	\$73,000.00	\$72,616.58	\$0.00
	401-000-000-308 Total	\$175,937.57	\$31,829.01	\$285,000.00	\$285,049.53	\$250,000.00
401-000-000-313-11-00-34	Water - Other Sales Tax Collec	\$3,158.94	\$2,833.29	\$2,500.00	\$1,861.17	\$2,500.00
401-000-000-313-11-00-35	Sewer-Other Sales Tax Collect.	\$354.30	\$168.12	\$100.00	\$164.72	\$200.00
	401-000-000-313 Total	\$3,513.24	\$3,001.41	\$2,600.00	\$2,025.89	\$2,700.00
401-000-000-331-97-03-00	Fema Disaster Aid/Federal	\$0.00	\$565.00	\$0.00	\$6,751.89	\$0.00
	401-000-000-331 Total	\$0.00	\$565.00	\$0.00	\$6,751.89	\$0.00
401-000-000-343-40-00-00	Water Dept. Collections	\$1,526,353.66	\$1,816,127.90	\$1,781,000.00	\$1,806,257.59	\$1,900,000.00
401-000-000-343-40-01-00	Water Utility Taxes	\$166,304.90	\$181,210.85	\$178,100.00	\$176,127.79	\$190,000.00
401-000-000-343-40-34-01	Water - Labor	\$8,680.07	\$9,815.00	\$8,000.00	\$5,297.50	\$6,000.00
401-000-000-343-40-34-02	Water - Parts	\$29,398.95	\$26,400.03	\$20,000.00	\$20,372.32	\$20,000.00
401-000-000-343-40-35-01	Sewer Labor	\$2,925.00	\$227.50	\$500.00	\$325.00	\$500.00
401-000-000-343-40-35-02	Sewer Parts	\$1,559.81	\$1,900.56	\$2,000.00	\$1,760.01	\$2,500.00
401-000-000-343-50-00-00	Sewer Dept. Collections	\$1,613,384.70	\$1,703,033.64	\$1,722,000.00	\$1,772,311.34	\$1,816,710.00
401-000-000-343-50-01-00	Sewer Utility Taxes	\$175,905.01	\$171,581.22	\$172,200.00	\$175,454.52	\$181,671.00
	401-000-000-343 Total	\$3,524,512.10	\$3,910,296.70	\$3,883,800.00	\$3,957,906.07	\$4,117,381.00
401-000-000-345-83-00-00	Engineering Serv-Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	401-000-000-345 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-361-11-00-01	Interest on Investments - Water	\$729.84	\$37.65	\$1,550.00	\$2,755.08	\$1,000.00
401-000-000-361-11-00-02	Interest on Investments - Sewer	\$282.45	\$6.10	\$550.00	\$905.79	\$500.00
	401-000-000-361 Total	\$1,012.29	\$43.75	\$2,100.00	\$3,660.87	\$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
401-000-000-367-00-00-00	Private Contribution	\$0.00	\$560.00	\$0.00	\$0.00	\$0.00
401-000-000-367-34-00-01	Water Hookup Fees	\$278,600.00	\$273,000.00	\$322,000.00	\$283,000.00	\$350,000.00
401-000-000-367-35-00-01	Sewer Hookup Fees	\$172,800.00	\$171,000.00	\$220,000.00	\$58,000.00	\$400,000.00
	401-000-000-367 Total	\$451,400.00	\$444,560.00	\$542,000.00	\$341,000.00	\$750,000.00
401-000-000-369-10-30-00	Sale of Surplus - Scrap Metal	\$2,557.50	\$1,501.50	\$0.00	\$721.15	\$1,000.00
401-000-000-369-91-00-00	Other Misc. Revenue	\$80.00	\$211.02	\$0.00	\$0.00	\$500.00
	401-000-000-369 Total	\$2,637.50	\$1,712.52	\$0.00	\$721.15	\$1,500.00
401-000-000-382-10-00-00	Hydrant Permit Meter Deposits	\$3,000.00	\$3,999.52	\$5,000.00	\$5,000.00	\$5,000.00
	401-000-000-382 Total	\$3,000.00	\$3,999.52	\$5,000.00	\$5,000.00	\$5,000.00
401-000-000-395-10-00-00	Sale of Fixed Assets	\$3,457.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-395-20-00-00	Insurance Refund & Recoveries	\$0.00	\$13,997.89	\$0.00	\$0.00	\$0.00
	401-000-000-395 Total	\$3,457.00	\$13,997.89	\$0.00	\$0.00	\$0.00
	Fund Total	\$4,166,069.70	\$4,410,605.80	\$4,721,100.00	\$4,602,715.40	\$5,128,681.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 401 .100 - WATER OPERATIONS - EXPENDITURES						
401-000-100-534-10-10-00	Salaries - Admin. General	\$79,829.69	\$91,696.97	\$83,000.00	\$67,217.94	\$75,000.00
401-000-100-534-10-20-00	Benefits	\$31,579.56	\$32,087.23	\$45,000.00	\$22,981.53	\$38,000.00
401-000-100-534-10-31-00	Supplies	\$866.72	\$342.60	\$1,000.00	\$561.77	\$1,000.00
401-000-100-534-10-40-00	General Fund Water Utility Tax	\$90,830.68	\$109,273.53	\$106,850.00	\$108,616.47	\$114,000.00
401-000-100-534-10-40-02	Water Utility Tax - GFCF	\$74,316.00	\$73,770.41	\$71,250.00	\$72,410.98	\$76,000.00
401-000-100-534-10-43-00	Travel - Administrative	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
401-000-100-534-10-48-00	Equipment Maintenance - Office	\$5,273.67	\$6,928.45	\$10,000.00	\$9,906.15	\$12,000.00
401-000-100-534-10-49-00	Miscellaneous	\$10,353.70	\$10,641.46	\$11,000.00	\$13,836.93	\$1,500.00
401-000-100-534-30-41-00	Accounting Service Fees	\$95,000.00	\$100,000.00	\$105,000.00	\$105,000.00	\$110,000.00
401-000-100-534-50-10-00	Salaries - Water/Maintenance	\$222,472.78	\$180,670.82	\$215,000.00	\$204,126.38	\$225,000.00
401-000-100-534-50-10-01	Overtime Earnings	\$40,093.41	\$31,030.10	\$35,000.00	\$38,859.15	\$35,000.00
401-000-100-534-50-21-00	Regular Benefits	\$125,002.62	\$97,929.63	\$120,000.00	\$105,230.62	\$143,000.00
401-000-100-534-50-22-00	Uniforms	\$2,718.86	\$2,442.62	\$3,500.00	\$3,645.05	\$4,000.00
401-000-100-534-50-31-00	Operating Supplies	\$15,535.58	\$6,772.62	\$10,000.00	\$5,135.22	\$10,000.00
401-000-100-534-50-32-00	Fuel Consumed	\$7,815.67	\$8,183.15	\$15,000.00	\$15,138.57	\$12,000.00
401-000-100-534-50-34-00	Inventory - Meters/Pipe/Fittings	\$69,694.28	\$64,607.22	\$65,000.00	\$79,908.18	\$70,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equipment	\$4,051.56	\$4,553.46	\$8,000.00	\$9,948.43	\$7,000.00
401-000-100-534-50-45-00	Equipment Rental	\$713.34	\$70.14	\$500.00	\$207.39	\$500.00
401-000-100-534-50-48-00	Repairs & Maintenance - Contracted	\$1,768.22	\$4,341.09	\$23,000.00	\$22,449.63	\$10,000.00
401-000-100-534-50-48-01	Equipment Maintenance	\$17,036.50	\$20,020.48	\$17,000.00	\$22,936.00	\$30,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	\$5,409.14	\$5,689.05	\$6,000.00	\$12,171.93	\$7,000.00
401-000-100-534-80-10-00	Salaries - Water/Operations	\$53,360.52	\$58,519.91	\$60,000.00	\$54,867.96	\$80,000.00
401-000-100-534-80-10-01	Overtime Earnings	\$15,284.08	\$14,069.35	\$15,000.00	\$15,949.67	\$20,000.00
401-000-100-534-80-20-00	Benefits	\$29,705.27	\$16,999.61	\$40,000.00	\$32,978.27	\$50,000.00
401-000-100-534-80-31-00	Operating Supplies - Chemicals	\$60,519.53	\$77,530.63	\$75,000.00	\$72,621.77	\$85,000.00
401-000-100-534-80-40-00	Other Professional Services	\$10,966.08	\$21,336.98	\$15,000.00	\$19,118.57	\$10,000.00
401-000-100-534-80-40-01	Intergovernmental Professional Services	\$6,504.30	\$7,027.92	\$9,500.00	\$9,575.30	\$8,500.00
401-000-100-534-80-40-02	Bank Merchant Service Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
401-000-100-534-80-47-00	Electricity	\$106,604.17	\$106,117.14	\$112,000.00	\$115,209.98	\$115,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$10,318.76	\$21,302.93	\$50,000.00	\$35,529.29	\$20,000.00
401-000-100-534-90-10-01	Salaries - Facilities/Shop	\$0.00	\$0.00	\$1,000.00	\$0.00	\$16,000.00
401-000-100-534-90-11-00	ON Call Pay	\$7,453.76	\$6,557.00	\$8,000.00	\$7,475.93	\$8,000.00
401-000-100-534-90-20-00	Benefits	\$3,160.64	\$2,965.90	\$3,500.00	\$3,090.24	\$11,500.00
401-000-100-534-90-31-00	Office Computer Supplies	\$916.47	\$1,755.53	\$2,000.00	\$330.40	\$500.00
401-000-100-534-90-31-01	Office & Operating Supplies	\$2,597.88	\$853.67	\$3,500.00	\$506.49	\$1,000.00
401-000-100-534-90-40-00	Department of Revenue	\$86,790.13	\$98,860.36	\$95,000.00	\$100,597.59	\$100,000.00
401-000-100-534-90-41-00	Engineering	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
401-000-100-534-90-42-00	Communications	\$17,406.40	\$15,170.90	\$15,000.00	\$17,675.99	\$15,000.00
401-000-100-534-90-43-00	Travel	\$0.00	\$0.00	\$500.00	\$576.50	\$500.00
401-000-100-534-90-47-01	Utilities	\$8,233.36	\$7,416.64	\$8,000.00	\$8,610.86	\$9,500.00
401-000-100-534-90-48-01	Shop Maintenance	\$2,019.40	\$6,066.59	\$4,500.00	\$1,691.31	\$1,000.00
401-000-100-534-90-49-00	Miscellaneous & Training	\$4,142.08	\$3,448.11	\$8,000.00	\$5,403.05	\$9,000.00
	401-000-100-534 Total	\$1,326,344.81	\$1,317,050.20	\$1,477,300.00	\$1,422,097.49	\$1,551,200.00
401-000-100-582-10-00-00	Hydrant Permit Meter Deposits	\$3,373.74	\$2,989.34	\$5,000.00	\$980.53	\$5,000.00
	401-000-100-582 Total	\$3,373.74	\$2,989.34	\$5,000.00	\$980.53	\$5,000.00
401-000-100-585-10-00-00	Special Transactions - Refunds-Non Revenue	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	401-000-100-585 Total	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-100-594-34-63-00	Improvement Projects	\$82,351.07	\$1,357.26	\$1,000.00	\$0.00	\$65,000.00
401-000-100-594-34-64-00	Capital Outlay - Equipment	\$16,305.59	\$15,386.88	\$23,000.00	\$2,182.23	\$2,500.00
	401-000-100-594 Total	\$98,656.66	\$16,744.14	\$24,000.00	\$2,182.23	\$67,500.00
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	\$281,100.00	\$273,000.00	\$322,000.00	\$283,000.00	\$350,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	\$366,666.63	\$400,000.00	\$400,000.00	\$400,000.00	\$180,000.00
401-000-100-597-34-00-20	Transfer - Benefit Reserve 107	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00
401-000-100-597-34-00-34	Water Meter Replacement Reserve-410	\$27,500.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
401-000-100-597-34-00-41	Transfer TO Audit #115	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00
401-000-100-597-34-00-46	Transfer Out TO 115-Insurance	\$70,000.00	\$81,500.00	\$60,000.00	\$60,000.00	\$87,000.00
	401-000-100-597 Total	\$763,266.63	\$802,500.00	\$830,000.00	\$791,000.00	\$667,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 401 .200 - SEWER OPERATIONS - EXPENDITURES						
401-000-200-535-10-10-00	Salaries - Sewer/Admin. General	\$65,763.45	\$66,111.33	\$65,000.00	\$55,586.69	\$58,000.00
401-000-200-535-10-20-00	Benefits	\$25,815.15	\$24,818.67	\$30,000.00	\$20,752.99	\$26,000.00
401-000-200-535-10-31-00	Office & Operating Supplies	\$1,656.76	\$1,580.39	\$2,500.00	\$2,032.70	\$2,000.00
401-000-200-535-10-40-00	General Fund Sewer Utility Tax	\$97,226.32	\$102,520.17	\$103,300.00	\$106,319.03	\$109,000.00
401-000-200-535-10-40-02	Sewer Utility Tax - GFCF	\$79,548.81	\$69,361.35	\$68,900.00	\$70,879.34	\$72,700.00
401-000-200-535-10-43-00	Travel-Administrative	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	\$4,555.66	\$4,651.34	\$9,000.00	\$8,018.24	\$11,500.00
401-000-200-535-10-49-00	Miscellaneous	\$6,825.80	\$8,184.56	\$9,500.00	\$12,388.28	\$1,000.00
401-000-200-535-30-41-00	Accounting Service Fees	\$80,000.00	\$85,000.00	\$89,000.00	\$89,000.00	\$95,000.00
401-000-200-535-50-10-00	Salaries - Sewer/Maintenance	\$136,320.11	\$150,412.75	\$150,000.00	\$149,358.89	\$175,000.00
401-000-200-535-50-10-01	Overtime Earnings	\$45,044.53	\$44,516.11	\$45,000.00	\$25,538.17	\$30,000.00
401-000-200-535-50-20-00	Benefits	\$77,963.72	\$81,017.67	\$100,000.00	\$71,026.93	\$110,000.00
401-000-200-535-50-31-00	Operating Supplies	\$9,607.71	\$7,001.69	\$14,000.00	\$9,391.11	\$10,000.00
401-000-200-535-50-32-00	Fuel Consumed	\$7,690.55	\$8,183.15	\$17,100.00	\$14,413.56	\$10,000.00
401-000-200-535-50-34-00	Inventory Purchase - Pipe/Fittings	\$2,439.48	\$2,115.45	\$3,500.00	\$3,322.90	\$2,000.00
401-000-200-535-50-35-00	Small Tools	\$550.65	\$1,079.05	\$2,000.00	\$2,069.81	\$3,000.00
401-000-200-535-50-45-00	Equipment Rental	\$172.96	\$0.00	\$200.00	\$0.00	\$200.00
401-000-200-535-50-48-00	Repairs & Maintenance - Contracted	\$3,461.06	\$421.08	\$26,000.00	\$33,752.77	\$8,000.00
401-000-200-535-50-48-01	Equipment Maintenance	\$32,270.83	\$5,388.89	\$4,000.00	\$4,214.10	\$5,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	\$0.00	\$733.92	\$500.00	\$2,002.35	\$1,000.00
401-000-200-535-80-10-00	Salaries - Sewer/Operations	\$73,220.73	\$78,673.96	\$80,000.00	\$82,940.26	\$80,000.00
401-000-200-535-80-10-01	Overtime Earnings	\$11,056.11	\$15,870.04	\$15,000.00	\$26,473.38	\$25,000.00
401-000-200-535-80-20-00	Benefits	\$34,412.93	\$36,406.81	\$50,000.00	\$42,869.67	\$60,000.00
401-000-200-535-80-26-00	Uniforms	\$631.95	\$993.71	\$1,300.00	\$1,382.09	\$3,500.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	\$42,523.36	\$40,119.13	\$75,000.00	\$77,560.92	\$85,000.00
401-000-200-535-80-40-00	Other Professional Services	\$988.35	\$6,757.90	\$4,000.00	\$3,180.33	\$4,000.00
401-000-200-535-80-40-01	Intergovernmental Fees/Services	\$2,858.95	\$4,508.39	\$5,000.00	\$4,293.68	\$6,000.00
401-000-200-535-80-40-02	Bank Merchant Service Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$8,500.00
401-000-200-535-80-41-00	Professional Services	\$7,527.48	\$31,665.49	\$30,000.00	\$3,369.28	\$10,000.00
401-000-200-535-80-47-00	Utilities	\$127,385.88	\$102,594.17	\$110,000.00	\$71,890.55	\$110,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	\$6,406.52	\$12,937.99	\$13,000.00	\$16,513.70	\$15,000.00
401-000-200-535-80-48-01	Contracted Repairs	\$0.00	\$0.00	\$5,000.00	\$1,294.80	\$5,000.00
401-000-200-535-80-49-00	Contract Services - Disposal	\$177,863.97	\$191,615.25	\$192,000.00	\$199,089.86	\$250,000.00
401-000-200-535-90-11-00	ON Call Pay	\$7,675.38	\$7,920.18	\$8,000.00	\$7,125.87	\$8,000.00
401-000-200-535-90-20-00	Benefits	\$3,329.52	\$3,341.19	\$3,000.00	\$2,890.15	\$4,000.00
401-000-200-535-90-31-00	Office Computer Supplies	\$1,587.69	\$226.03	\$1,000.00	\$1,569.53	\$1,500.00
401-000-200-535-90-40-00	Department of Revenue	\$29,773.84	\$31,973.04	\$35,000.00	\$32,327.32	\$37,000.00
401-000-200-535-90-41-00	Engineering	\$0.00	\$118.44	\$1,000.00	\$0.00	\$1,000.00
401-000-200-535-90-42-00	Communications	\$13,627.68	\$9,794.71	\$12,000.00	\$12,518.72	\$11,000.00
401-000-200-535-90-43-00	Travel & Training	\$329.72	\$1,836.24	\$500.00	\$2,586.15	\$3,000.00
401-000-200-535-90-48-00	Facilities Maintenance	\$0.00	\$130.54	\$500.00	\$1,700.28	\$1,000.00
401-000-200-535-90-49-00	Miscellaneous	\$783.78	\$1,334.56	\$1,000.00	\$1,586.17	\$1,000.00
	401-000-200-535 Total	\$1,218,897.39	\$1,241,915.34	\$1,381,800.00	\$1,273,230.57	\$1,459,400.00
401-000-200-585-10-00-00	Special Transactions - Refunds-Non Revenue	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	401-000-200-585 Total	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-200-594-35-63-00	Improvement Projects	\$18,568.09	\$1,357.25	\$5,000.00	\$0.00	\$0.00
401-000-200-594-35-64-00	Capital Outlay - Equipment	\$0.00	\$0.00	\$14,000.00	\$13,749.78	\$0.00
	401-000-200-594 Total	\$18,568.09	\$1,357.25	\$19,000.00	\$13,749.78	\$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	\$458,333.37	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	\$172,800.00	\$171,000.00	\$220,000.00	\$58,000.00	\$400,000.00
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsvr 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	\$5,000.00
401-000-200-597-35-00-41	Transfer TO Audit # 115	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00
401-000-200-597-35-00-46	Transfer Out TO 115-Insurance	\$46,000.00	\$55,000.00	\$42,000.00	\$42,000.00	\$61,050.00
	401-000-200-597 Total	\$694,133.37	\$743,000.00	\$779,000.00	\$617,000.00	\$981,050.00
	Fund Total	\$4,134,240.69	\$4,125,556.27	\$4,516,100.00	\$4,120,240.60	\$4,731,150.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 402 - SOLID WASTE - GARBAGE - REVENUES						
402-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$32,443.29	\$25,214.26	\$8,000.00	\$9,133.16	\$2,000.00
	402-000-000-308 Total	\$32,443.29	\$25,214.26	\$8,000.00	\$9,133.16	\$2,000.00
402-000-000-331-12-03-00	FEMA - Disaster Assistance	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
	402-000-000-331 Total	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-343-70-00-00	Garbage/solid Waste Charges	\$432,264.94	\$430,573.45	\$465,000.00	\$438,081.86	\$500,000.00
402-000-000-343-70-01-00	Solid Waste/Garbage Utility Tax	\$47,192.86	\$43,324.56	\$46,500.00	\$31,489.00	\$50,000.00
	402-000-000-343 Total	\$479,457.80	\$473,898.01	\$511,500.00	\$469,570.86	\$550,000.00
402-000-000-361-11-00-00	Interest ON Investments	\$176.82	\$15.59	\$50.00	\$4.36	\$50.00
	402-000-000-361 Total	\$176.82	\$15.59	\$50.00	\$4.36	\$50.00
402-000-000-382-90-00-00	Garbage/solid Waste Tax	\$15,278.77	\$15,289.57	\$17,000.00	\$14,707.24	\$18,000.00
	402-000-000-382 Total	\$15,278.77	\$15,289.57	\$17,000.00	\$14,707.24	\$18,000.00
	Fund Total	\$528,156.68	\$514,417.43	\$536,550.00	\$493,415.62	\$570,050.00
FUND 402 - SOLID WASTE - GARBAGE - EXPENDITURES						
402-000-000-537-00-31-00	Office Supplies	\$20.07	\$0.00	\$200.00	\$24.18	\$200.00
402-000-000-537-00-40-00	General Fund Utility Tax - Streets	\$26,075.34	\$25,924.64	\$27,900.00	\$26,336.26	\$30,000.00
402-000-000-537-00-40-02	Garbage Utility Tax - GFCF	\$21,334.36	\$17,612.30	\$18,600.00	\$17,557.50	\$20,000.00
402-000-000-537-00-41-00	Accounting Service Fees	\$30,000.00	\$33,000.00	\$35,000.00	\$35,000.00	\$33,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	\$367,425.18	\$365,987.01	\$395,000.00	\$362,740.67	\$425,000.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	\$6,424.73	\$6,939.43	\$6,000.00	\$3,056.30	\$3,000.00
402-000-000-537-00-42-00	Postage	\$8,109.47	\$5,490.46	\$5,000.00	\$1,900.78	\$2,500.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	\$926.64	\$1,850.39	\$1,500.00	\$713.15	\$1,000.00
	402-000-000-537 Total	\$460,315.79	\$456,804.23	\$489,200.00	\$447,328.84	\$514,700.00
402-000-000-582-90-00-00	Garbage B&O State Excise Tax	\$21,626.63	\$22,480.04	\$20,000.00	\$21,962.33	\$26,000.00
	402-000-000-582 Total	\$21,626.63	\$22,480.04	\$20,000.00	\$21,962.33	\$26,000.00
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	\$20,000.00	\$25,000.00	\$25,000.00	\$21,000.00	\$25,000.00
	402-000-000-597 Total	\$21,000.00	\$26,000.00	\$26,000.00	\$22,000.00	\$26,000.00
	Fund Total	\$502,942.42	\$505,284.27	\$535,200.00	\$491,291.17	\$566,700.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 403 - STORMWATER FUND - REVENUES						
403-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$56,949.04	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$0.00	\$70,080.07	\$115,000.00	\$118,688.65	\$150,000.00
	403-000-000-308 Total	\$56,949.04	\$70,080.07	\$115,000.00	\$118,688.65	\$150,000.00
403-000-000-343-10-00-00	Storm Drainage - Utility Fees	\$112,234.07	\$127,095.42	\$140,000.00	\$141,742.83	\$153,300.00
	403-000-000-343 Total	\$112,234.07	\$127,095.42	\$140,000.00	\$141,742.83	\$153,300.00
403-000-000-361-11-00-00	Interest ON Investments	\$339.67	\$74.06	\$100.00	\$2,266.25	\$1,200.00
	403-000-000-361 Total	\$339.67	\$74.06	\$100.00	\$2,266.25	\$1,200.00
403-000-000-367-43-10-00	Stormwater Connection Fees	\$6,200.00	\$3,600.00	\$5,000.00	\$1,200.00	\$8,000.00
	403-000-000-367 Total	\$6,200.00	\$3,600.00	\$5,000.00	\$1,200.00	\$8,000.00
403-000-000-368-50-00-00	Special Assessments	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00
	403-000-000-368 Total	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$175,722.78	\$200,999.55	\$260,100.00	\$263,897.73	\$312,500.00
FUND 403 - STORMWATER FUND - EXPENDITURES						
403-000-000-531-00-10-00	Storm Drainage - Salaries	\$11,156.87	\$6,434.25	\$10,000.00	\$10,580.61	\$20,000.00
403-000-000-531-00-10-01	Overtime Earnings	\$0.00	\$0.00	\$1,000.00	\$0.00	\$3,000.00
403-000-000-531-00-20-00	Storm Drainage - Benefits	\$4,986.65	\$2,694.59	\$5,000.00	\$4,165.83	\$12,000.00
403-000-000-531-00-31-00	Supplies	\$4,697.41	\$1,073.08	\$1,000.00	\$729.08	\$1,000.00
403-000-000-531-00-33-00	Small Tools & Minor Equipment	\$8.15	\$683.69	\$0.00	\$0.00	\$5,000.00
403-000-000-531-00-34-00	Fuel Costs	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
403-000-000-531-00-40-00	Professional Services - Contracted	\$315.00	\$2,158.00	\$30,000.00	\$0.00	\$35,000.00
403-000-000-531-00-41-00	Administrative Service Fees	\$104.50	\$0.00	\$0.00	\$0.00	\$2,000.00
403-000-000-531-00-48-00	Equipment Maintenance	\$0.00	\$0.00	\$0.00	\$120.00	\$20,000.00
	403-000-000-531 Total	\$21,268.58	\$13,043.61	\$47,200.00	\$15,595.52	\$98,200.00
403-000-000-581-20-01-00	Interfund Loan Repayment	\$65,008.85	\$66,652.80	\$68,330.00	\$68,290.94	\$0.00
	403-000-000-581 Total	\$65,008.85	\$66,652.80	\$68,330.00	\$68,290.94	\$0.00
403-000-000-585-10-00-00	Special Transactions - Refunds-Non Revenue	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
	403-000-000-585 Total	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
403-000-000-592-31-80-00	Interfund Loan Interest Payment	\$4,258.47	\$2,614.49	\$930.00	\$964.35	\$0.00
	403-000-000-592 Total	\$4,258.47	\$2,614.49	\$930.00	\$964.35	\$0.00
403-000-000-594-31-60-00	Capital Expenditures - Drainage	\$14,906.81	\$0.00	\$30,000.00	\$0.00	\$0.00
	403-000-000-594 Total	\$14,906.81	\$0.00	\$30,000.00	\$0.00	\$0.00
	Fund Total	\$105,642.71	\$82,310.90	\$146,460.00	\$84,850.81	\$98,200.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 408 - WATER IMPROVEMENT RESERVES - REVENUES						
408-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$220,000.00	\$520,000.00	\$100,000.00	\$100,000.00	\$82,000.00
408-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00
408-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$503,109.28	\$791,399.59	\$1,051,000.00	\$897,048.54	\$1,218,000.00
	408-000-000-308 Total	\$723,109.28	\$1,311,399.59	\$1,151,000.00	\$1,057,048.54	\$1,300,000.00
408-000-000-331-97-03-00	FEMA - Federal Aid r	\$0.00	\$0.00	\$18,750.00	\$0.00	\$0.00
	408-000-000-331 Total	\$0.00	\$0.00	\$18,750.00	\$0.00	\$0.00
408-000-000-337-00-07-01	Cowlitz County Rural Development Grant - GM	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-337 Total	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
408-000-000-361-11-00-00	Interest ON Investments	\$5,115.85	\$3,597.24	\$6,000.00	\$13,221.77	\$10,000.00
	408-000-000-361 Total	\$5,115.85	\$3,597.24	\$6,000.00	\$13,221.77	\$10,000.00
408-000-000-382-20-00-01	Water Project Retainage	\$0.00	\$47,486.47	\$15,000.00	\$3,773.99	\$0.00
	408-000-000-382 Total	\$0.00	\$47,486.47	\$15,000.00	\$3,773.99	\$0.00
408-000-000-391-90-00-01	EPA-DOH-DWSRF Loan - GM Reservoir	\$0.00	\$501,974.91	\$0.00	\$0.00	\$0.00
	408-000-000-391 Total	\$0.00	\$501,974.91	\$0.00	\$0.00	\$0.00
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	\$278,600.00	\$273,000.00	\$322,000.00	\$283,000.00	\$350,000.00
408-000-000-397-00-13-00	Transfer From Water Rates	\$366,666.63	\$400,000.00	\$400,000.00	\$400,000.00	\$180,000.00
	408-000-000-397 Total	\$645,266.63	\$673,000.00	\$722,000.00	\$683,000.00	\$530,000.00
	Fund Total	\$1,673,491.76	\$2,537,458.21	\$1,912,750.00	\$1,757,044.30	\$1,840,000.00
FUND 408 - WATER IMPROVEMENT RESERVE - EXPENDITURES						
408-000-000-582-20-00-01	Water Project Retainage	\$0.00	\$0.00	\$60,000.00	\$51,260.46	\$0.00
	408-000-000-582 Total	\$0.00	\$0.00	\$60,000.00	\$51,260.46	\$0.00
408-000-000-591-34-70-01	DWSRF - Green Mtn Reservoir Loan Principal	\$0.00	\$639.75	\$91,000.00	\$77,059.48	\$78,000.00
408-000-000-591-34-70-04	PWTF Const. Loan Princ. H2Oplant	\$217,525.93	\$217,525.94	\$0.00	\$0.00	\$0.00
	408-000-000-591 Total	\$217,525.93	\$218,165.69	\$91,000.00	\$77,059.48	\$78,000.00
408-000-000-592-34-80-01	DWSRF Green Mtn Reservoir Loan Interest	\$0.00	\$223.91	\$9,000.00	\$5,141.30	\$4,000.00
408-000-000-592-34-80-04	PWTF Const. Loan Int. H2Oplant	\$2,175.26	\$1,087.63	\$0.00	\$0.00	\$0.00
	408-000-000-592 Total	\$2,175.26	\$1,311.54	\$9,000.00	\$5,141.30	\$4,000.00
408-000-000-594-34-61-00	Water System Capital Assests	\$5,285.43	\$12,617.82	\$80,000.00	\$36,162.69	\$80,000.00
408-000-000-594-34-65-01	Project - Engineering	\$50,776.20	\$187,385.39	\$25,000.00	\$34,542.50	\$12,000.00
408-000-000-594-34-65-02	Project Costs - Miscellaneous	\$29,638.61	\$29,789.05	\$55,000.00	\$60,198.01	\$72,000.00
408-000-000-594-34-65-03	Project Costs - Construction	\$56,690.74	\$1,031,140.18	\$216,000.00	\$196,638.56	\$0.00
	408-000-000-594 Total	\$142,390.98	\$1,260,932.44	\$376,000.00	\$327,541.76	\$164,000.00
	Fund Total	\$362,092.17	\$1,480,409.67	\$536,000.00	\$461,003.00	\$246,000.00
FUND 410 - PUBLIC WORKS EQUIPMENT RESERVE - REVENUES						
410-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$143,199.69	\$59,990.92	\$80,500.00	\$69,005.56	\$25,000.00
410-000-000-308-51-00-01	Assigned Beginning Cash & Investments - Meter Replacement	\$83,812.53	\$29,920.08	\$24,500.00	\$41,410.44	\$45,000.00
	410-000-000-308 Total	\$227,012.22	\$89,911.00	\$105,000.00	\$110,416.00	\$70,000.00
410-000-000-361-11-00-00	Interest ON Investments	\$2,136.15	\$94.56	\$100.00	\$1,516.54	\$1,000.00
	410-000-000-361 Total	\$2,136.15	\$94.56	\$100.00	\$1,516.54	\$1,000.00
410-000-000-395-10-00-00	Rev./Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$31,250.00	\$0.00
	410-000-000-395 Total	\$0.00	\$0.00	\$0.00	\$31,250.00	\$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	\$283,148.37	\$144,005.56	\$159,100.00	\$197,182.54	\$125,000.00
FUND 410 - PUBLIC WORKS EQUIPMENT RESERVE - EXPENDITURES						
410-000-000-594-34-64-00	Capital Outlay - Equipment	\$109,344.92	\$0.00	\$100,000.00	\$120,979.34	\$0.00
410-000-000-594-34-64-01	Capital Outlay - Meters	\$83,892.45	\$33,589.56	\$40,000.00	\$4,905.25	\$15,000.00
	410-000-000-594 Total	\$193,237.37	\$33,589.56	\$140,000.00	\$125,884.59	\$15,000.00
	Fund Total	\$193,237.37	\$33,589.56	\$140,000.00	\$125,884.59	\$15,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 412 - SEWER LOAN RESERVE - REVENUES						
412-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$263,104.42	\$266,352.28	\$270,300.00	\$270,231.90	\$274,500.00
	412-000-000-308 Total	\$263,104.42	\$266,352.28	\$270,300.00	\$270,231.90	\$274,500.00
412-000-000-361-11-00-00	Interest ON Investments	\$3,247.86	\$3,879.62	\$4,000.00	\$4,171.05	\$6,000.00
	412-000-000-361 Total	\$3,247.86	\$3,879.62	\$4,000.00	\$4,171.05	\$6,000.00
	Fund Total	\$266,352.28	\$270,231.90	\$274,300.00	\$274,402.95	\$280,500.00
FUND 412 - SEWER LOAN RESERVE - EXPENDITURES						
FUND 413 - I & I SEWER RESERVE - REVENUES						
413-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$319,437.94	\$392,902.40	\$460,000.00	\$465,394.38	\$375,000.00
	413-000-000-308 Total	\$319,437.94	\$392,902.40	\$460,000.00	\$465,394.38	\$375,000.00
413-000-000-361-11-00-00	Interest ON Investments	\$4,197.14	\$3,224.69	\$3,000.00	\$4,399.80	\$1,500.00
413-000-000-361-40-00-03	Interfund Loan Interest	\$4,258.47	\$2,614.49	\$930.00	\$928.95	\$0.00
	413-000-000-361 Total	\$8,455.61	\$5,839.18	\$3,930.00	\$5,328.75	\$1,500.00
413-000-000-381-20-00-03	Interfund Loan Repayment	\$65,008.85	\$66,652.80	\$68,330.00	\$68,326.34	\$0.00
	413-000-000-381 Total	\$65,008.85	\$66,652.80	\$68,330.00	\$68,326.34	\$0.00
	Fund Total	\$392,902.40	\$465,394.38	\$532,260.00	\$539,049.47	\$376,500.00
FUND 413 - I&I SEWER RESERVE - EXPENDITURES						
413-000-000-594-35-63-00	I & I Improvements	\$0.00	\$0.00	\$380,000.00	\$224,487.29	\$300,000.00
	413-000-000-594 Total	\$0.00	\$0.00	\$380,000.00	\$224,487.29	\$300,000.00
	Fund Total	\$0.00	\$0.00	\$380,000.00	\$224,487.29	\$300,000.00
FUND 415 - SEWER IMPROVEMENT RESERVES - REVENUES						
415-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00
415-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$791,665.49	\$373,354.07	\$925,000.00	\$965,782.27	\$1,150,000.00
	415-000-000-308 Total	\$1,091,665.49	\$673,354.07	\$1,225,000.00	\$1,265,782.27	\$1,450,000.00
415-000-000-337-00-00-01	Project Contribution - Port of Kalama	\$64,750.00	\$540,095.85	\$0.00	\$0.00	\$0.00
	415-000-000-337 Total	\$64,750.00	\$540,095.85	\$0.00	\$0.00	\$0.00
415-000-000-361-11-00-00	Interest ON Investments	\$13,571.11	\$5,864.49	\$7,000.00	\$16,282.28	\$8,000.00
415-000-000-361-40-00-01	Interfund Loan Interest	\$309.84	\$0.00	\$0.00	\$496.25	\$0.00
	415-000-000-361 Total	\$13,880.95	\$5,864.49	\$7,000.00	\$16,778.53	\$8,000.00
415-000-000-381-20-00-01	Interfund Loan Repayment	\$25,884.49	\$0.00	\$0.00	\$0.00	\$0.00
	415-000-000-381 Total	\$25,884.49	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-397-00-01-00	Oper. Transfer In - Sewer Hookups	\$172,800.00	\$171,000.00	\$220,000.00	\$58,000.00	\$400,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	\$458,333.37	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
	415-000-000-397 Total	\$631,133.37	\$671,000.00	\$720,000.00	\$558,000.00	\$900,000.00
	Fund Total	\$1,827,314.30	\$1,890,314.41	\$1,952,000.00	\$1,840,560.80	\$2,358,000.00
FUND 415 - SEWER IMPROVEMENT RESERVES - EXPENDITURES						
415-000-000-591-35-70-04	Loan - DOE-SRF-WWTP - Principal	\$295,495.74	\$295,495.74	\$295,500.00	\$295,495.74	\$300,000.00
	415-000-000-591 Total	\$295,495.74	\$295,495.74	\$295,500.00	\$295,495.74	\$300,000.00
415-000-000-594-35-63-01	Project Engineering	\$162,352.16	\$9,853.69	\$0.00	\$0.00	\$0.00
415-000-000-594-35-63-02	Project Miscellaneous	\$503.24	\$49,400.10	\$170,000.00	\$167,892.40	\$148,000.00
415-000-000-594-35-63-03	Project Construction	\$695,609.09	\$269,782.61	\$0.00	\$0.00	\$0.00
	415-000-000-594 Total	\$858,464.49	\$329,036.40	\$170,000.00	\$167,892.40	\$148,000.00
	Fund Total	\$1,153,960.23	\$624,532.14	\$465,500.00	\$463,388.14	\$448,000.00

2023 BUDGET ESTIMATES

Account Number	Description	Actual 2020	Actual 2021	Budget 2022	Actual 2022	Budget 2023
FUND 420 - WATER CAPITAL IMPROVEMENT RESERVE - REVENUES						
420-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$338,911.80	\$340,126.67	\$350,000.00	\$336,023.33	\$255,000.00
	420-000-000-308 Total	\$338,911.80	\$340,126.67	\$350,000.00	\$336,023.33	\$255,000.00
420-000-000-361-11-00-00	Interest ON Investments	\$2,139.87	\$359.63	\$50.00	\$4,410.25	\$200.00
	420-000-000-361 Total	\$2,139.87	\$359.63	\$50.00	\$4,410.25	\$200.00
	Fund Total	\$341,051.67	\$340,486.30	\$350,050.00	\$340,433.58	\$255,200.00
FUND 420 - WATER CAPITAL IMPROVEMENT RESERVE - EXPENDITURES						
420-000-000-594-34-63-00	Water Impr. Projects	\$925.00	\$325.00	\$350,000.00	\$54,844.72	\$255,200.00
	420-000-000-594 Total	\$925.00	\$325.00	\$350,000.00	\$54,844.72	\$255,200.00
	Fund Total	\$925.00	\$325.00	\$350,000.00	\$54,844.72	\$255,200.00
FUND 632 - STATE REVENUES - FIDUCIARY FUND - REVENUES						
632-000-000-308-31-00-00	Restricted Beginning Cash Balance	\$0.00	\$155.00	\$500.00	\$18.00	\$100.00
	632-000-000-308 Total	\$0.00	\$155.00	\$500.00	\$18.00	\$100.00
632-000-000-386-00-00-00	Court - State Share District Court	\$26,297.25	\$21,041.41	\$30,000.00	\$12,400.39	\$30,000.00
	632-000-000-386 Total	\$26,297.25	\$21,041.41	\$30,000.00	\$12,400.39	\$30,000.00
632-000-000-388-50-00-00	Cumulative Effect - Changes in Account Principle	\$376.25	\$0.00	\$0.00	\$0.00	\$0.00
	632-000-000-388 Total	\$376.25	\$0.00	\$0.00	\$0.00	\$0.00
632-000-000-389-30-00-01	Building Energy Code - State Fee	\$811.55	\$926.50	\$1,000.00	\$944.00	\$1,000.00
632-000-000-389-30-00-02	WSP-CWP State Share	\$862.25	\$1,472.25	\$2,000.00	\$1,013.50	\$2,000.00
	632-000-000-389 Total	\$1,673.80	\$2,398.75	\$3,000.00	\$1,957.50	\$3,000.00
	Fund Total	\$28,347.30	\$23,595.16	\$33,500.00	\$14,375.89	\$33,100.00
FUND 632 - STATE REVENUES - FIDUCIARY FUND - EXPENDITURES						
632-000-000-586-00-00-00	Court State Remittance	\$26,297.25	\$21,041.41	\$30,000.00	\$12,400.39	\$30,000.00
	632-000-000-586 Total	\$26,297.25	\$21,041.41	\$30,000.00	\$12,400.39	\$30,000.00
632-000-000-589-30-00-01	Building Energy Code - State Remittance	\$841.05	\$1,081.50	\$1,000.00	\$944.00	\$1,000.00
632-000-000-589-30-00-02	WSP - CWP - State Remittance	\$1,054.00	\$1,454.25	\$2,000.00	\$1,031.50	\$2,000.00
	632-000-000-589 Total	\$1,895.05	\$2,535.75	\$3,000.00	\$1,975.50	\$3,000.00
	Fund Total	\$28,192.30	\$23,577.16	\$33,000.00	\$14,375.89	\$33,000.00