



2024 Budget & 2024-2029 Capital Improvement Plan

Adopted on December 7, 2023





City of Kalama

2024 Budget & 2024-2029 Capital Facilities 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
Deb Geiger, Position 5**

Vision Statement

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

**2024 BUDGET &
2024-2029 CAPITAL FACILITIES IMPROVEMENT PLAN**

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BUDGET MESSAGE

December 15, 2023

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

The staff is pleased to present the 2024 Budget and the 2024 through 2029 Capital Facilities Plan (CFP) for the City of Kalama.

The City was able to contain expenditures and remain within revenues through the first 11 months of 2023. At the end of November 2023, General Fund revenues exceeded expenditures, by less than one half of a percent, exceeding the budget projections which anticipated a deficit. While no significant surplus was generated, we did preserve a significant beginning fund balance. The City's current reserves in the General Fund amount to 22.7% of the budgeted expenditures for 2024 which is a slight decrease from previous years. Sales tax revenue has exceeded revenue projections for the first 11 months of 2023 by just over 13% providing for the beginning fund balance preservation. It is my recommendation that any operational surpluses realized at the end of 2023 be transferred to the General Fund Reserve to push the reserve ratio closer to the 25% target.

Staffing levels for 2024 are projected to increase by one full-time equivalent (FTE) mid-year in City Hall.

Staff is working with HBX Studio 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 a planner, engineer, and additional clerical staff members in future years. We expect to complete the design phase in early 2024 and put the project out for bid in February of 2024. The Capital Facilities Fund is projected to begin 2024 with a balance of \$325,000. This will provide a sizable portion of the potential funding for city hall tenant improvements in 2024 if the Council chooses to move forward with construction.

Sewer and water enterprise operations generated a slight surplus of 4%, providing a sufficient beginning fund balance for 2024 as well as the possibility of a small transfer to enterprise reserves at the end of 2023. The Council plans to increase water and sewer rates for 2024 at a very limited 2.9% to 3.5% to compensate for inflationary increases in utility operating costs. The CFP initiates a phased process to expand drinking water generation and storage capacity, beginning with engineering, to add a 3rd filter inside the water plant. The Council also allocated \$100,000 of ARPA funds to match the \$100,000 pledge from the Port of Kalama to conduct a planning and feasibility study for future regional sewer treatment capacity. 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 is substantially complete. The Department of Ecology funding contract has been reviewed by legal and is pending signatures for finalization. We expect construction to begin in 2024.

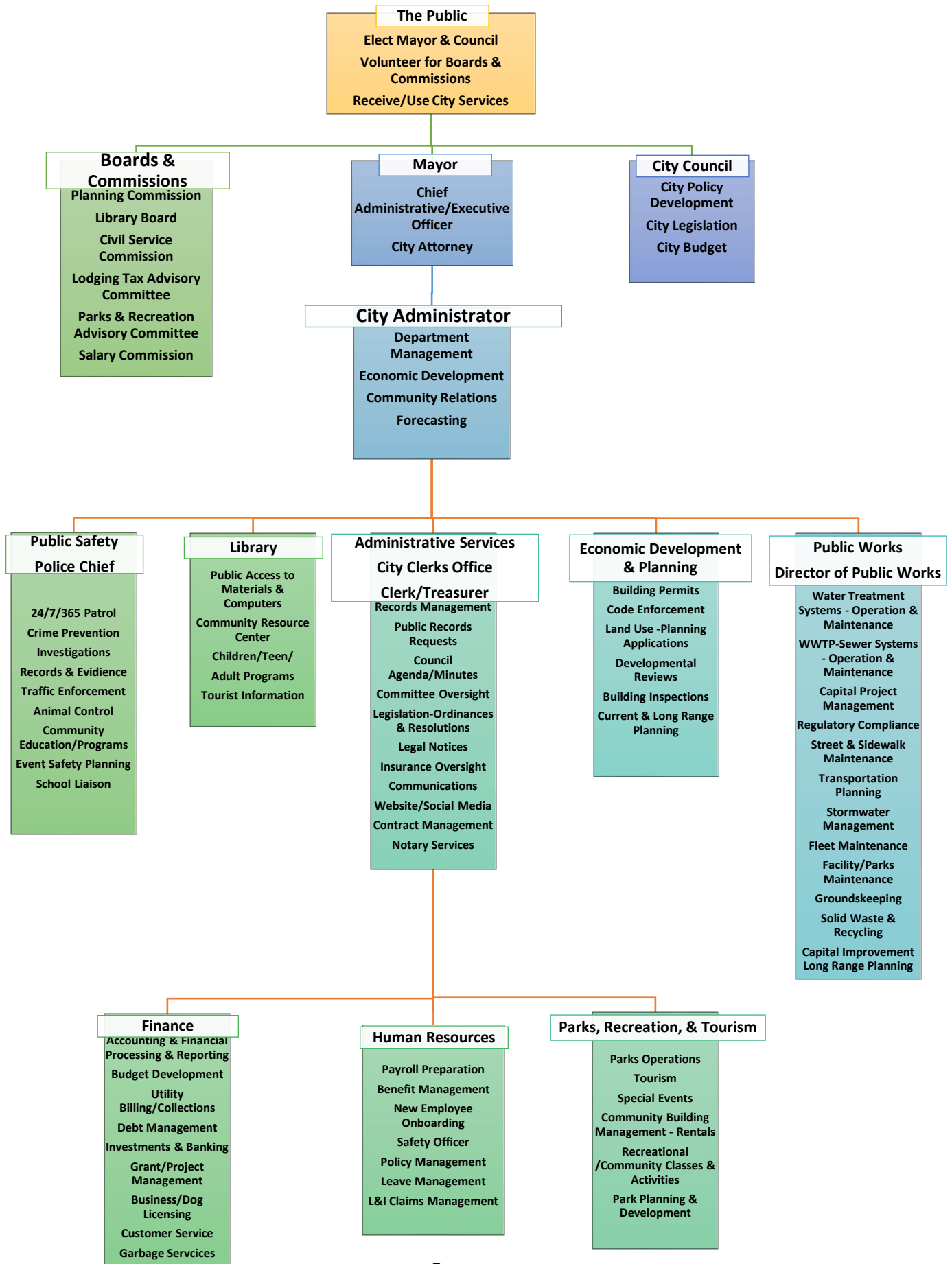
The Tidewater Drive waterline was completed in 2023, which provided the last link in a redundant water supply to the South Port Industrial Area and increased fire flow to the area. The Public Works Department completed both sidewalk projects east of the new elementary school. The City received a substantial share of grant funding for these sidewalk projects from the State Transportation Improvements Board. The City also connected sidewalk at Stone Forest to the sidewalk fronting Cedar Springs with funding collected from contractors as part of the “payment in lieu of sidewalk installation” code requirement. Council responded to citizen concerns for pedestrian safety in the downtown area by allocating a portion of the ARPA funds to design and install rapid flashing beacons at uncontrolled intersections along North First Street.

As part of its financial policies, the City 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 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.

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

Adam Smee
City Administrator

City of Kalama Organizational Chart



ELECTED & APPOINTED OFFICIALS 2023

MAYOR/COUNCIL – Elected to 4-year terms. Meetings are held on the 1st and 3rd Thursdays of each month at 7 p.m. in the City Council Chambers at 320 North First Street, Kalama. Attendees may participate 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

1/1/2024-12/31/2027

Steven Kallio

Position #4

1/1/2024-12/31/2027

Deb Geiger

Position #5

12/07/2023-12/31/2027

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

Kelly Rasmussen

Director of Public Works

Appointed 1/1/2013

Frank Randolph

City Attorney

Contract Position

Todd Johnson

City Planner

Contract Position

OFFICIAL NEWSPAPER - Longview Daily News - Official Public Hearing Notices and Ordinance publications are published in the Legal Notice sections. Regular meeting and workshop or special meeting notices or meeting cancellations can be found in the “upcoming meetings” or “event notices” or news sections of this newspaper.

TELEVISION ACCESS - KLTV local channel 29 broadcasts the City Council meetings Live (the 1st and 3rd Thursday of each month at 7:00p.m.). Planning Commission meetings are recorded then 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 and available virtually through Zoom from the link embedded on the meeting agenda. Any changes will be sent to the Daily News and posted on the City website and on local bulletin boards.

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

KALAMA COMMITTEES AND BOARDS

There are many Commissions, Committees, and Boards that help the City Council and staff to address City issues. 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 2nd 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 beginning in January, on the 3rd Wednesday at 5:15 p.m. in the City Council Chambers.

Elaine Bystrom, Library Director
March 2019

Pix Basso
Term: 1/1/2020- 1/1/2025

Mary Putka
Term: 1/1/2021 - 1/1/2026

Carolyn Long
Term: 1/1/2024 - 1/1/2028

Sheryl Scarborough
Term: 8/03/2023-1/1/2027

Ruthie Tippin
Term: 1/1/2024 - 1/1/2029

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: 09/01/2022 - 9/1/2027

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

Lynn Hughes Term: 09/1/2023 - 9/1/2028

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 Dan Polacek 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.

Appointed in 2022 - **Mike Phillips – Chairman Staci Mangan Amiee Freeman**

PARKS AND RECREATION ADVISORY COMMITTEE – Reactivated in mid-2023. Serves in an advisory capacity to the City Council on updates to the City’s Parks & Recreation Plan, implementation of its elements, Community Building program development and needs and park development. Meetings are held on the 2nd Tuesday of each month at 5:30 pm in the Council Chambers

Shelia Thomas – Chair
5/05/2023-5/05/2025

Glena Kristensen
5/05/2023-5/05/2025

Terri Van Matre
9/07/2023-5/05/2025

Jennifer Steward
5/05/2023-5/05/2026

Peggy Hall
12/21/2023-5/05/2026

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

This is an overview of the 2024 Budget based on the functions of the City and legal requirements of certain funding. The 2023 projected carryover is the expected starting point for 2024 and needed for cash flow and early 2024 expenditures to meet city needs prior to receipt of 2024 tax revenues.

		REVENUES	EXPENDITURES	
	2023 Projected Carryover	Budget 2024	Budget 2024	Projected Year End Balance
OPERATION FUNDS				
001 General Fund	\$160,000.00	\$3,318,590.00	\$3,243,250.00	\$235,340.00
101 Street Operations	\$36,500.00	\$218,100.00	\$235,150.00	\$19,450.00
104 Criminal Justice Fund	\$35,000.00	\$94,600.00	\$93,000.00	\$36,600.00
106 Community Building Reserve	\$23,000.00	\$1,000.00	0.00	\$24,000.00
107 Benefit Reserve Fund	\$140,000.00	\$23,500.00	\$30,000.00	\$133,500.00
110 Library	\$2,000.00	\$96,720.00	\$95,300.00	\$3,420.00
113 Community Building	\$1,000.00	\$59,100.00	\$59,200.00	\$900.00
115 Designated Reserve Fund (insurance & audit)	\$320,000.00	\$387,800.00	\$367,000.00	\$340,800.00
401 Water Sewer Operations	\$250,000.00	\$5,289,600.00	\$5,231,400.00	\$308,200.00
402 Solid Waste/Garbage	\$1,500.00	\$568,050.00	\$566,200.00	\$3,350.00
403 Stormwater Fund	\$320,000.00	\$189,000.00	\$88,700.00	\$420,300.00
		\$10,246,060.00	\$10,009,200.00	\$236,860.00
SPECIAL REVENUE				
105 Lodging Taxes - Tourism	\$150,000.00	\$75,600.00	\$93,271.00	\$132,329.00
108 Parks Development Fund	\$62,000.00	\$7,500.00	\$14,000.00	\$55,500.00
109 Affordable Housing Fund	\$45,000.00	\$8,455.00	\$0.00	\$53,455.00
		\$91,555.00	\$107,271.00	(\$15,716.00)
DEBT SERVICE				
215 GFCF - Debt Service - Police Facility	\$420,000.00	\$279,000.00	\$193,000.00	\$506,000.00
408 Water - Debt Service - Grn Mtn Reservoir	\$81,700.00		\$81,700.00	\$0.00
415 Sewer - Debt Service - Wastewater Treatment Plant	\$295,000.00		\$295,000.00	\$0.00
135 General Fund Reserves - Interfund - PD Vehicles	\$730,000.00	\$68,950.00	\$99,000.00	\$699,950.00
		\$347,950.00	\$668,700.00	-\$320,750.00
CAPITAL MAINTENANCE-IMPROVEMENTS-CONSTRUCTION				
102 Street Improvement Reserve	\$320,000.00	\$1,016,207.00	\$1,132,230.00	\$203,977.00
103 Sidewalk Improvement Reserve	\$42,000.00	\$52,000.00	\$73,500.00	\$20,500.00
116 RE Excise Tax - Capital Improvements	\$300,000.00	\$95,050.00	\$36,000.00	\$359,050.00
310 Transportation Benefit District	\$110,000.00	\$135,200.00	\$85,000.00	\$160,200.00
320 Capital Project - City Facilities - ARPA-SLFRF Funds	\$600,000.00	\$22,000.00	\$260,000.00	\$362,000.00
408 Water Improvement Fund	\$2,300,000.00	\$835,000.00	\$180,000.00	\$2,955,000.00
410 Public Works Equipment Reserve	\$160,000.00	\$67,600.00	\$20,000.00	\$207,600.00
412 Sewer Loan Reserve	\$285,000.00	\$8,000.00	0.00	\$293,000.00
413 I&I Improvement Reserve	\$212,000.00	\$5,208,000.00	\$5,200,000.00	\$220,000.00
415 Sewer Improvement Reserve	\$2,275,000.00	\$932,000.00	\$378,000.00	\$2,829,000.00
		\$8,371,057.00	\$7,364,730.00	\$7,610,327.00
FIDUCIARY FUND				
632 WA State Revenue Fiduciary Fund	\$0.00	\$33,000.00	\$33,000.00	\$0.00
		\$33,000.00	\$33,000.00	\$0.00
GRAND Total	\$0.00	\$19,089,622.00	\$18,182,901.00	\$7,510,721.00

The Operations Budget includes those funds that provide for the day-to-day activities and services for the community which include most personnel costs, materials, and supplies, contracted or professional services, utilities, facility maintenance, equipment, and regulatory expenditures.

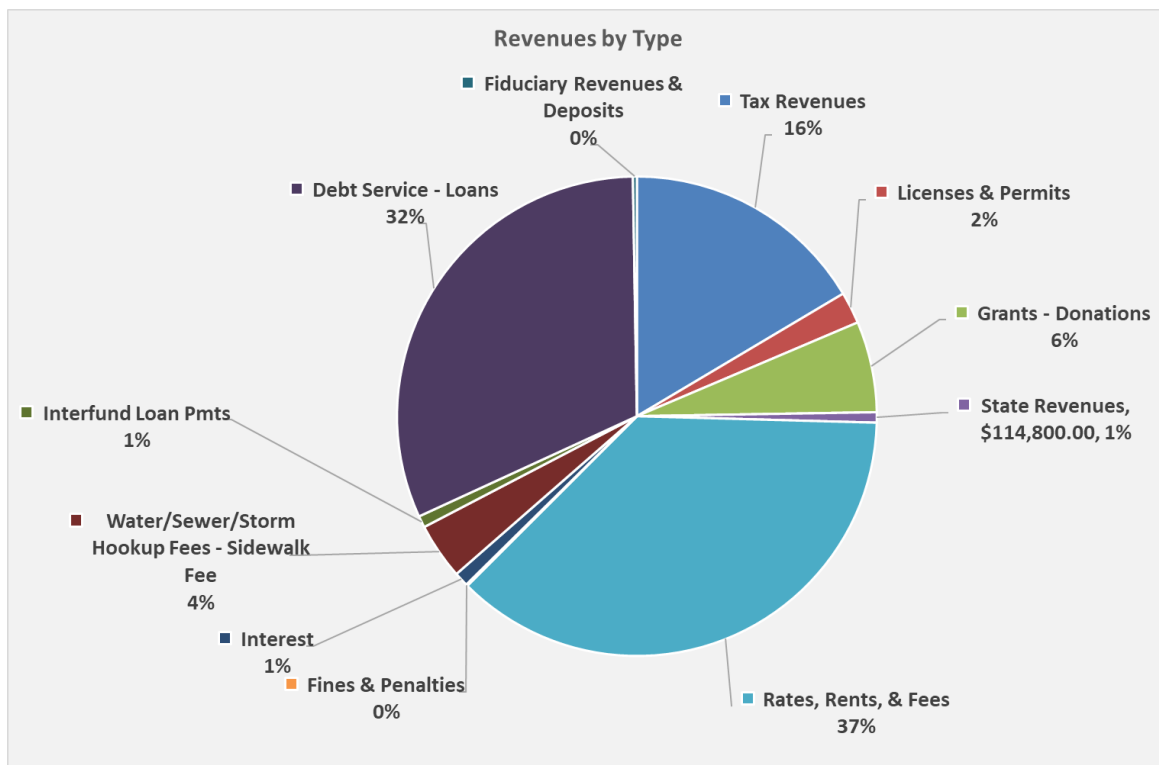
Special Revenues are those that are restricted by state laws or local ordinances such as Tourism funding from Lodging taxes.

Debt Services are where loan payments are expended and may be a part of a utility reserve fund.

Capital Maintenance -Improvement-Construction are the reserve funds of the city where major capital projects are expensed, and grant or other project related revenues are received.

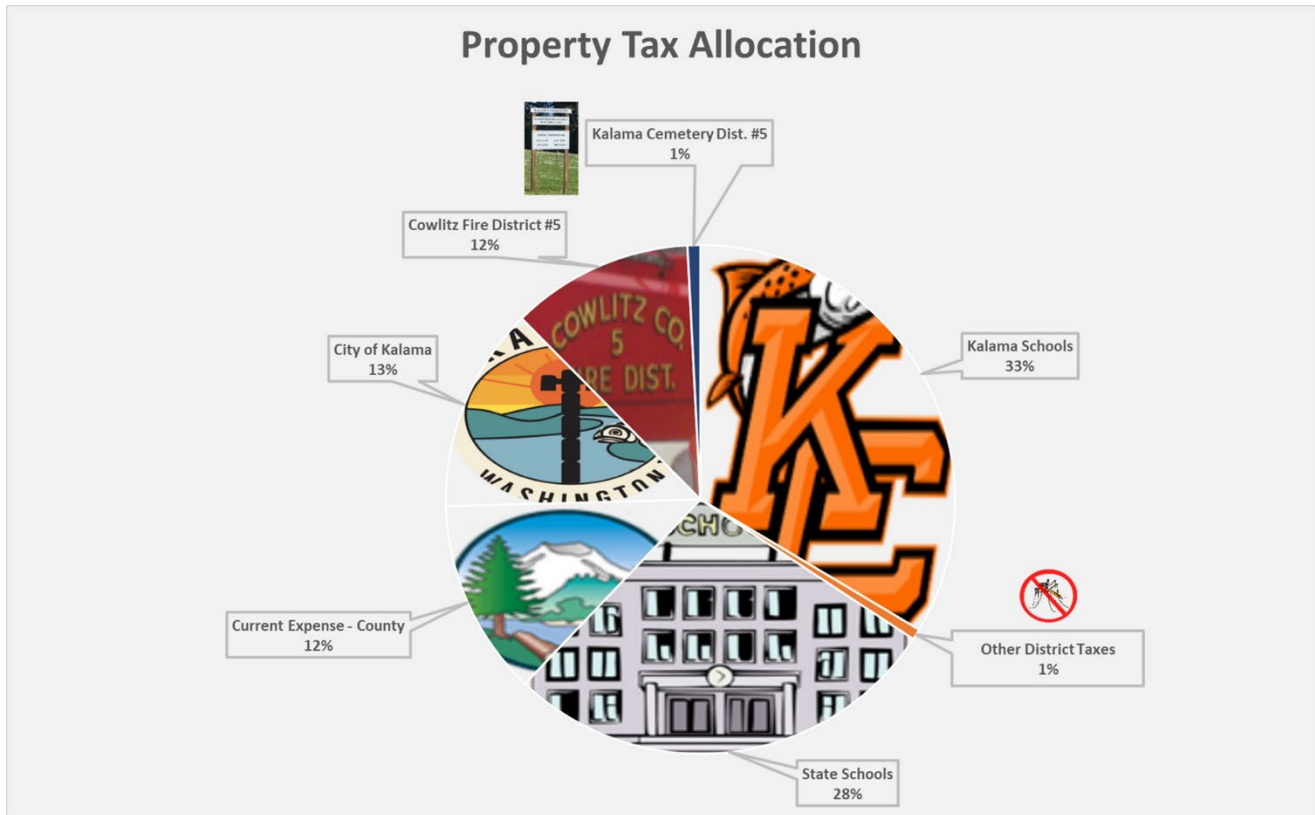
The Fiduciary Fund is a holding fund for monies the City receives on behalf of the state or another entity which must then be paid directly to that entity by the City.

REVENUES - Cities are funded by taxes and fees for services provided to the citizens they serve which includes property, sales, utility and other various taxes plus license, application and permit fees.



Tax Revenues	\$2,708,955.00	16%	Property, Sales, Utility, Leasehold, Gambling, , Real Estate Excise, Affordable Housing, Lodging, Business, Dog, Building,CWP, Street ROW, Street Vacations , Special Events
Licenses & Permits	\$352,790.00	2%	TIB Grants for Caplital Projects, Public Safety Grants for Police, Lexipol, Private Donations
Grants - Donations	\$1,009,377.00	6%	Liquor , Gas, Criminal Justice Programs, Affordable Housine
State Revenues	\$114,800.00	1%	Utilities, Inspection fees , Admin fees, Planning fees, general sales , P&R fees, Library Cards
Rates, Rents, & Fees	\$6,100,800.00	37%	Court -Traffic etc
Fines & Penalties	\$18,900.00	0%	Interest on Funds in the St. Investment Pool and Bonds
Interest	\$157,450.00	1%	Connection fees - Service Development charges -
Water/Sewer/Storm Hookup Fees - Sidewalk Fee	\$624,000.00	4%	Loan repayments to ourselves
Interfund Loan Pmts	\$128,950.00	1%	Loan to be reciefed for the Sewer project
Debt Service - Loans	\$5,200,000.00	32%	Non Revenues - State Receipts - Refundable CB or Hydrant Deposits
Fiduciary Revenues & Deposits	\$44,500.00	0%	
	\$16,460,522.00		

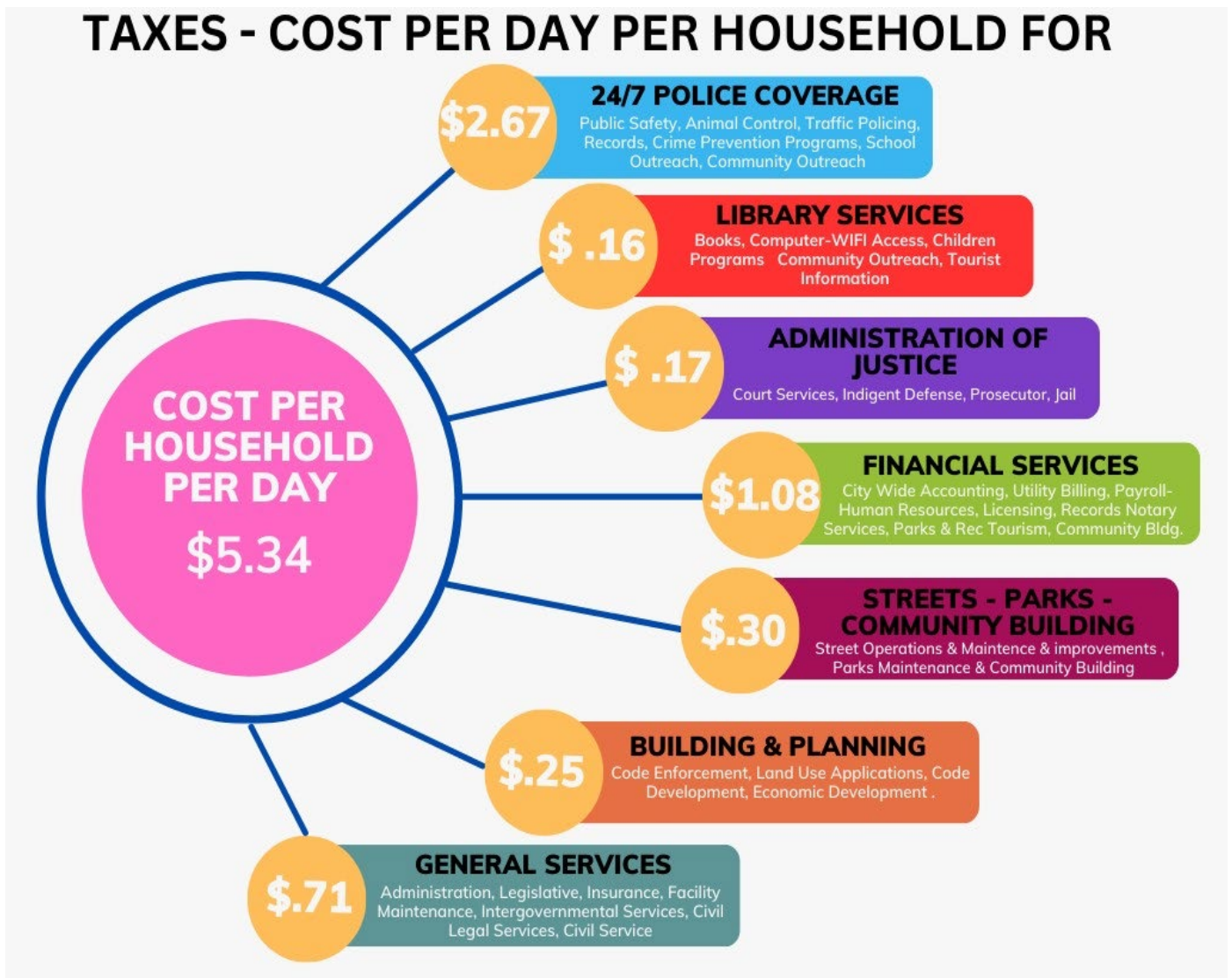
Property taxes paid are not 100% city revenues and the current breakdown is shown here.



Sales taxes come from not only citizens but also anyone making purchases in the city , including online with delivery in Kalama, whether grabbing a quick meal at a local eatery, a quick stop for gas, or working on a local construction project. The tax is distributed by the state as follows:

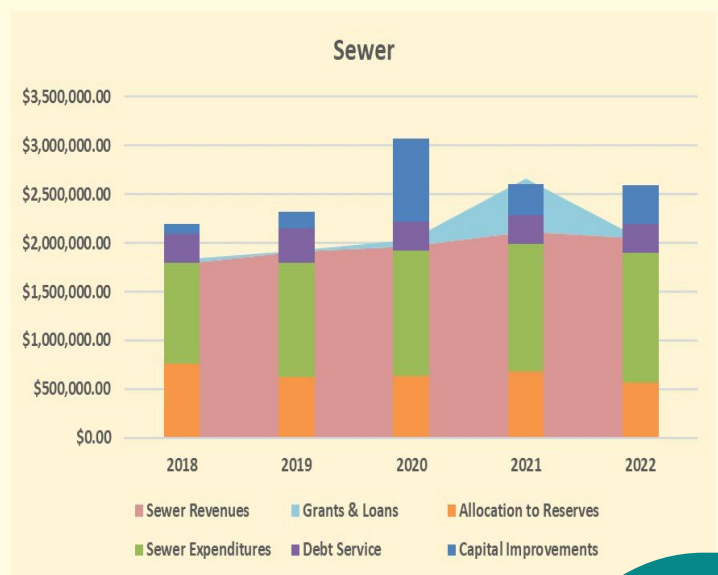
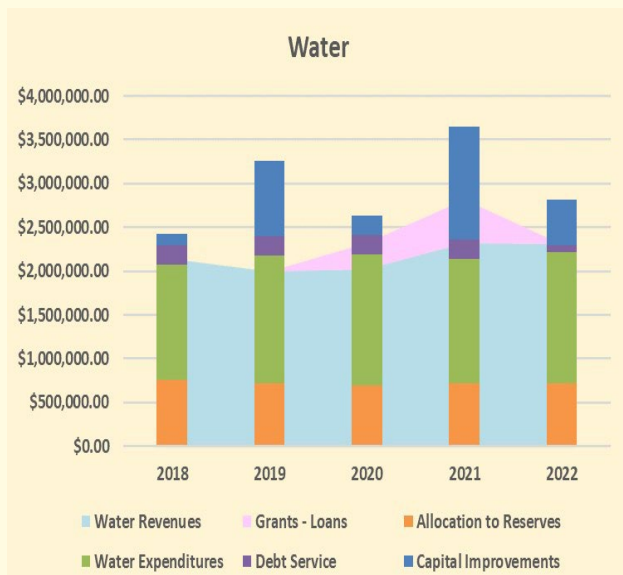


Taxes paid vary by household type, income levels, and lifestyle. Taking taxes from all sources and adjusting for an average of taxes paid breaks down to \$5.34 per day or \$1,949.10 per year per average household for the provided services listed in the diagram.



Utilities provided by the city are funded by the rates and fees charged for the services based upon consumption or usage of water or square footage of hard surface for stormwater. As enterprise funds, utilities are required to be self-supporting with rates being set to cover the utility operating costs plus the costs of depreciation on the facilities and infrastructure over time which require ongoing maintenance, replacement, and improvements to provide for continuity of service and meeting growth needs. Capital improvement costs for utility facilities are often in the million or multi-million-dollar ranges and the City will look for grants and loans from state and federal sources to help to cover those costs.

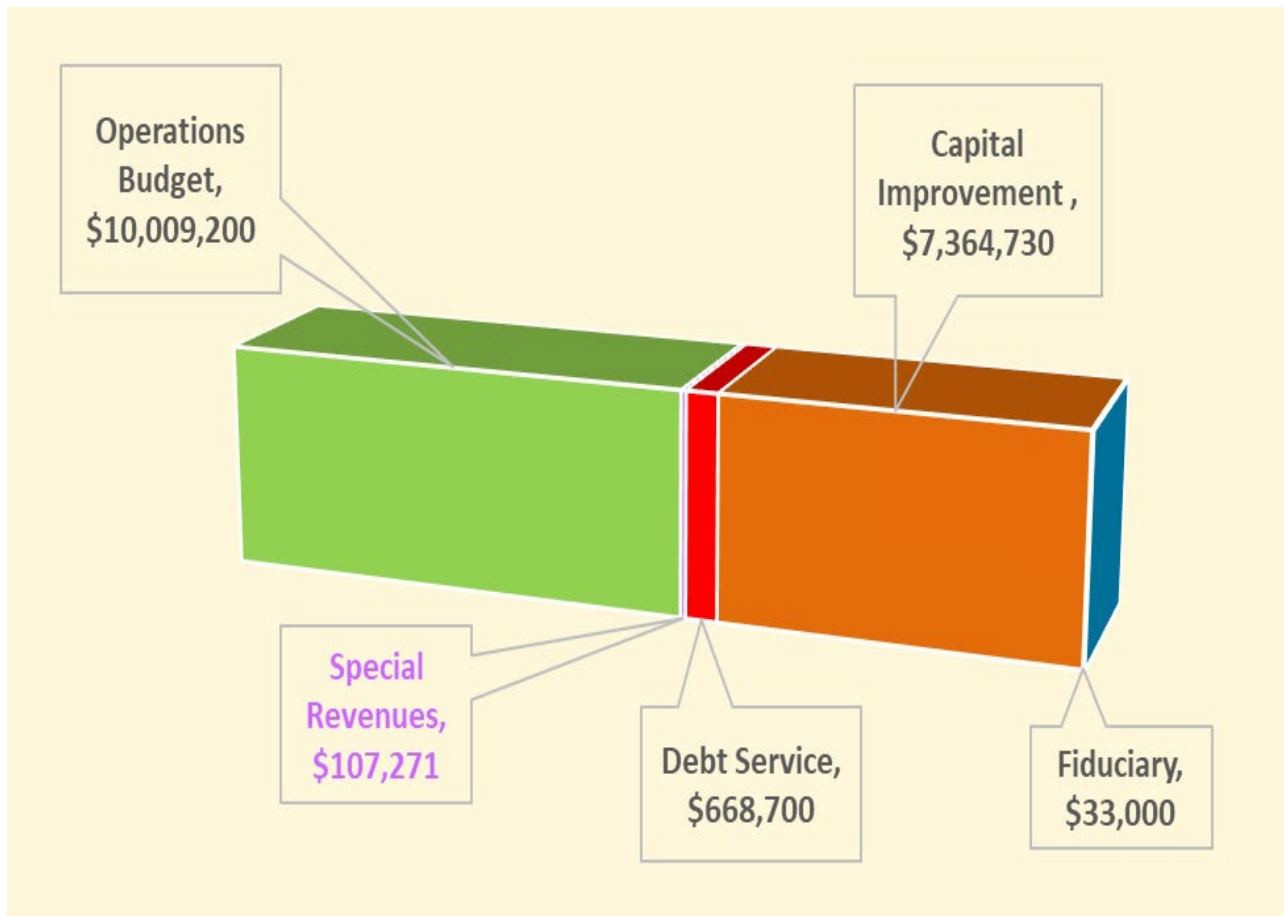
Water & Sewer Overview



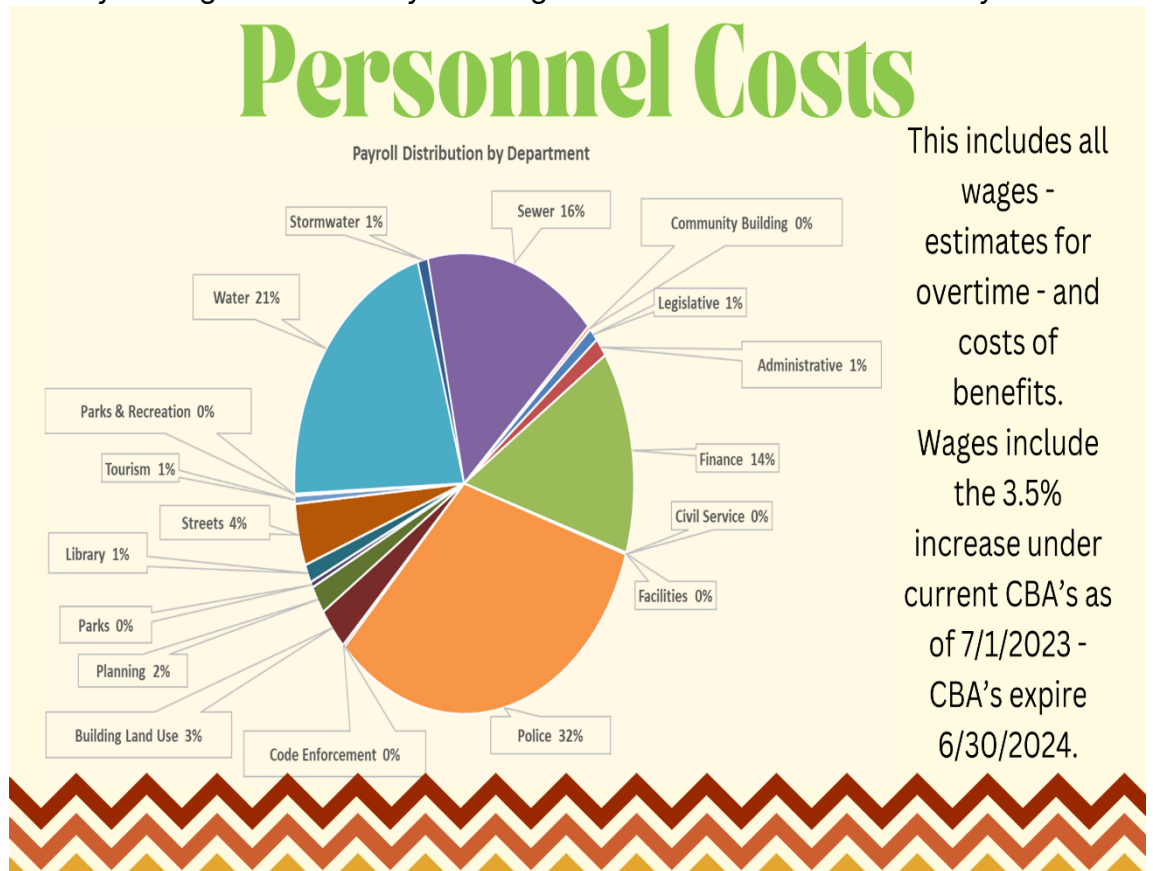
In developing the 2024 budget the staff found revenues needed to be increased due to factors related to inflation, contract wage increases, personnel needs, and insurance premium increases. Staff requested the following increases to bring a balanced budget to the Council for 2024:



EXPENDITURES - For 2024 the budget included a large amount of capital projects which brought the total for 2024 to over 18 million dollars.



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 in staffing 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. The City has an excellent staff in all departments who provide the citizens with the best quality in service they can.



Debt Service obligations of the City are

1. The Bonds issued for the Police Facility with an annual payment of \$192,325 for 2024.
2. Dept. of Health - Green Mountain Reservoir Loan – payment of \$81,700 which includes an additional principal payment of \$50,000.
3. Wastewater Treatment Plan Loan- annual payment of \$295,000 to be paid off in 2027.

In 2024 the City has been approved for a loan of \$5.2 million for the capital improvements to replace the sewer lines on the north side of Elm Street or the “Old Town” area. The interest rate is 1.6% for a 20-year loan with payments beginning the year after completion of the project.

The City has also loaned itself money through interfund loans and is making payments on two such loans for the annual purchase of police vehicles. Details for all loans are shown on the Loan sheet on the following page.

	2023 Projected Carryover	REVENUES Budget 2024	EXPENDITURES Budget 2024	Projected Year End Balance
DEBT SERVICE				
215 GFCF - Debt Service - Police Facility	\$420,000.00	\$279,000.00	\$193,000.00	\$506,000.00
408 Water - Debt Service - Grn Mtn Reservoir	\$81,700.00		\$81,700.00	\$0.00
415 Sewer - Debt Service - Wastewater Treatment Plant	\$295,000.00		\$295,000.00	\$0.00
135 General Fund Reserves - Interfund - PD Vehicles	\$730,000.00	\$68,950.00	\$99,000.00	\$699,950.00
		\$347,950.00	\$668,700.00	-\$320,750.00

LOAN/YEAR & PROJECT/FUND #/INTEREST RATE	ORIGINAL LOAN AMT	BALANCE 1/1/2024	PAYMENTS 2024	2025	2026	2027	2028	2029-2045	FINAL YEAR
COLOR KEY- WATER SEWER STREETS GENERAL FUND POLICE									
CAPITAL IMPROVEMENT LOANS									
DOH - DWSRF LOAN - GREEN MTN RESERVIOR 1.1%	\$512,795.00	\$409,511.21	\$81,659.59	\$31,389.00	\$31,118.40	\$30,847.81	30577.21	\$259,650.41	2038
TOTAL WATER SYSTEM LOANS	\$512,795.00	\$409,511.21	\$81,659.59	\$31,389.00	\$31,118.40	\$30,847.81	\$30,577.21	\$259,650.41	
DOE-SRF/WWTP CONSTRUCTION LOAN - 0%	\$5,762,166.92	\$1,181,982.95	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74			2027
DOE-SRF-North Old Town Sewer Line Replacement 1.6%	\$5,191,800.00	\$0.00	\$0.00						20 yr
TOTAL SEWER SYSTEM LOANS	\$10,953,966.92	\$1,181,982.95	\$295,495.74	\$295,495.74	\$295,495.74	\$295,495.74	\$0.00	\$0.00	
LGT0 - BOND - POLICE/PUBLIC SAFETY FACILITY (3%) -2024	\$2,950,000.00	\$2,690,000.00	\$192,325.00	\$194,625.00	\$195,825.00	\$191,825.00	\$192,825.00	\$2,907,875.00	2043
<small>rate varies 3% 2019-2024 4% 2025-2038 3.5% 2039 - 2043</small>									
TOTAL GENERAL FUND LOANS	\$2,950,000.00	\$2,690,000.00	\$192,325.00	\$194,625.00	\$195,825.00	\$191,825.00	\$192,825.00	\$2,907,875.00	
TOTAL CAPITAL IMPROVEMENT DEBT SERVICE	\$14,416,761.92	\$4,281,494.16	\$569,480.33	\$521,509.74	\$522,439.14	\$518,168.55	\$223,402.21	\$3,167,525.41	\$ 5,522,525.38
VEHICLE/EQUIPMENT LOANS/LEASES									
CITY INTERFUND LOANS									
GENERAL FUND - Police Vehicle Loan 2021 001 - 135 1%	\$45,000.00	\$17,744.61	\$17,774.61						2024
GENERAL FUND - Police Vehicle Loan 2023 001 - 135 2.5%	\$67,700.00	\$50,829.27	\$24,000.00	\$24,000.00	\$4,278.43				2026
<small>General Fund - Police Vehicle Loan - 2024 135 to 001 - 75,000</small>	75000	14000	14000	24000	24000	14000			2027
TOTALS	\$14,604,461.92	\$4,350,068.04	\$625,254.94	\$569,509.74	\$550,717.57	\$532,168.55	\$223,402.21	\$3,167,525.41	

Special Revenue Funds are those with the revenues received restricted in how they can be spent and include the tourism fund coming from the lodging tax revenues, affordable housing fund from state and county revenue sources, and the park development fund. Funds with revenues earmarked for debt service and general fund capital improvements are also considered special revenue funds.

	2023 Projected Carryover	REVENUES Budget 2024	EXPENDITURES Budget 2024	Projected Year End Balance
SPECIAL REVENUE				
105 Lodging Taxes - Tourism	\$150,000.00	\$75,600.00	\$93,271.00	\$132,329.00
108 Parks Development Fund	\$62,000.00	\$7,500.00	\$14,000.00	\$55,500.00
109 Affordable Housing Fund	\$45,000.00	\$8,455.00	\$0.00	\$53,455.00
		\$91,555.00	\$107,271.00	(\$15,716.00)

Capital Improvements for 2024 are included in the budget and listed below.

	2023 Projected Carryover	REVENUES Budget 2024	EXPENDITURES Budget 2024	Projected Year End Balance
CAPITAL MAINTENANCE-IMPROVEMENTS-CONSTRUCTION				
102 Street Improvement Reserve	\$320,000.00	\$1,016,207.00	\$1,132,230.00	\$203,977.00
103 Sidewalk Improvement Reserve	\$42,000.00	\$52,000.00	\$73,500.00	\$20,500.00
116 RE Excise Tax - Capital Improvements	\$300,000.00	\$95,050.00	\$36,000.00	\$359,050.00
310 Transportation Benefit District	\$110,000.00	\$135,200.00	\$85,000.00	\$160,200.00
320 Capital Project - City Facilities - ARPA-SLFRF Funds	\$600,000.00	\$22,000.00	\$260,000.00	\$362,000.00
408 Water Improvement Fund	\$2,300,000.00	\$835,000.00	\$180,000.00	\$2,955,000.00
410 Public Works Equipment Reserve	\$160,000.00	\$67,600.00	\$20,000.00	\$207,600.00
412 Sewer Loan Reserve	\$285,000.00	\$8,000.00	0.00	\$293,000.00
413 I&I Improvement Reserve	\$212,000.00	\$5,208,000.00	\$5,200,000.00	\$220,000.00
415 Sewer Improvement Reserve	\$2,275,000.00	\$932,000.00	\$378,000.00	\$2,829,000.00
		\$8,371,057.00	\$7,364,730.00	\$7,610,327.00

- ❖ City Hall Space Planning – Capital Improvement funds 116 - \$26,000
- ❖ Library Roof Maintenance – Capital Improvement funds 116 - \$10,000
- ❖ Finance Department New Computer – New Hire- \$3,500 – Operations budget
- ❖ Kalama Municipal Code – Recodification - \$14,000 – Operations budget
- ❖ Police Vehicle Replacement – Interfund Loan from reserves - \$75,000
- ❖ Police Computer Replacement - \$4,000 – Operations budget
- ❖ Police Speed Display Sign - \$4,500 – Operations budget
- ❖ First Street Chipseal/Fog Seal - Elm to Kingwood \$174,000 - TIB Grant 95% + 5% from Street Reserves Fund 102
- ❖ China Garden 10th to Gwynne Rd - Grind & Overlay \$903,230 - TIB Grant 95% + 5% Street Reserves 102
- ❖ Street Striping \$25,000 - Street Reserves 102 – (Could not fund from street operations.)
- ❖ Chipseal or overlay various streets \$85,000 - Transportation Benefit Sales Tax Dollars Fund 310
- ❖ Equipment - Deicing Skid - Dump Box Trailer \$20,000 Equipment Reserves - Fund 410
- ❖ Sidewalk Repairs \$50,000 - Sidewalk Funds - Fund 103
- ❖ Sewer Plant Capital Maintenance Items - \$78,000 Fund 415
- ❖ Joint Feasibility Study Regional WWTP-POK \$100,000 - ARPA-SLFRF Fund 320

- ❖ WWTP Equipment Control Drives Upgrade to Digital \$300,000 - Sewer Reserves Fund 415
- ❖ Old Town Kalama- Sewer Line Replacement Pipe Bursting – Fund 413 - \$5,200,000
- ❖ WWTP Equipment Maintenance – 401 Operating Budget
- ❖ Cedar Storm water system evaluations - \$35,000 – operations budget
- ❖ Stormwater Comprehensive Drainage Plan – Map Drainage Basin – ARPA - \$70,000
- ❖ Property for 1 Million Gallon Reservoir - \$80,000
- ❖ Reservoir Cleaning/Maintenance - \$30,000 water operations budget
- ❖ Ranney Well - 5-Year Maintenance \$100,000 - Water Reserves Fund 408
- ❖ Water System Improvement Design \$100,000 - ARPA-SLFRF Funds Fund 320 - in 2024 plus \$210,000 in 2025

The complete Capital Facilities Plan for 2024-2029 is included as Appendix C of Ordinance No. 1506.

ORDINANCE NO. 1506

AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2024 IN THE AMOUNT OF \$18,182,901.00 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2024 THROUGH 2029

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL of the CITY OF KALAMA, as follows:

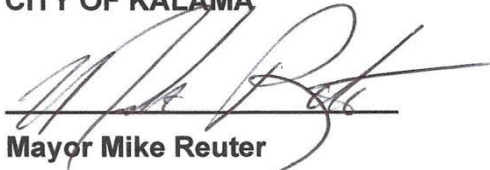
SECTION ONE: THE BUDGET FOR THE CITY OF KALAMA, for the calendar year 2024 and the Capital Facilities Plan for years 2024 through 2029 (Exhibit C) as heretofore approved by the City Council, after public hearings thereon, and as the same is presently on file in the office of the Clerk-Treasurer of the 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 \$18,182,901.00 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 7th day of December, 2023.

CITY OF KALAMA



Mayor Mike Reuter

ATTEST:



Coni McMaster, Clerk/Treasurer

Published: 12-18-23
Effective: 12-19-23

EXHIBIT "A"

<u>FUND NO.</u>	<u>FUND NAME</u>	<u>EXPENDITURES</u>
001	General Fund (not including police)	\$1,719,900.00
001	General Fund-Police Budget.....	\$1,523,350.00
101	Street Fund	\$235,150.00
102	Street Improvement Fund	\$1,132,230.00
103	Sidewalk Fund.....	\$73,500.00
104	Criminal Justice	\$93,000.00
105	Special Revenue - Tourism	\$93,271.00
106	Community Building Reserve.....	0.00
107	Wage & Benefit Reserve Fund	\$30,000.00
108	Park Development Fund	\$14,000.00
109	Affordable Housing Development	\$0.00
110	Library Fund	\$95,300.00
113	Community Building	\$59,200.00
115	General Fund Designated Reserves.....	\$367,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax).....	\$36,000.00
117	Police Vehicle Reserve	\$0.00
135	General Fund Reserves	\$99,000.00
215	GO Bond Debt Service.....	\$193,000.00
310	Transportation Benefit District.....	\$85,000.00
315	General Fund Capital Facility Fund	\$0.00
320	Capital Project – City Facilities (ARPA-SLFRF)	\$260,000.00
401	Water/Sewer Fund	\$5,231,400.00
402	Garbage/Solid Waste	\$566,200.00
403	Stormwater Utility Fund.....	\$88,700.00
408	Water System Improvements.....	\$261,700.00
410	Water Equipment Reserve	\$20,000.00
412	Loan/Bond Reserve Fund	\$0.00
413	I & I Rehabilitation	\$5,200,000.00
415	Sewer/Water Capital Improvement Reserve.....	\$673,000.00
632	WA State Revenue Fiduciary Fund.....	\$33,000.00
TOTAL		\$18,182,901.00

2024 Salary Schedule

Attached to Ordinance No. 1506 - Exhibit B

Exempt Positions - Management Contracts	FTE	Monthly Salary/Hourly wage	
		Base	Base plus longevity/education
City Administrator	1	\$10,293.96	\$10,990.35
Director of Public Works	1	\$9,155.51	\$9,887.95
Clerk/Treasurer	1	\$9,244.31	\$9,983.85
Police Chief	1	\$9,743.69	\$10,330.87
Unrepresented Employees - Non Exempt			
		Minimum	Maximum
Library Director (less than 79.5 hrs per month)	0.75	\$20.50	\$23.90
Assistant Librarian (less than 60 hrs per month)	0.5	\$16.50	\$17.00
Youth Services Librarian (less than 50 hrs month)	0.5	\$16.30	\$16.50
Media Technology Librarian (less than 50 hrs month)	0.5	\$16.30	\$16.50
Summer Help (June - September)	1	\$16.30	\$16.50
Part-Time Clerk	0.25	\$16.30	\$16.50
Collective Bargaining Agreement - Teamsters - PW & Clerical			
Contract Expires 6/30/2024			
Field Supervisor	1	\$5,983.47	\$6,990.05
WWTP Operator	1	\$5,966.13	\$6,862.27
Asst. WWTP Operator	2	\$5,336.93	\$5,994.03
Public Works Technician (5 current)	5	\$4,891.47	\$6,025.97
Groundskeeper	1	\$3,430.27	\$4,077.22
Accountant	0	\$5,411.80	\$6,429.22
Building & Planning Clerk	1	\$4,372.43	\$5,858.03
Media-Communications Clerk	1	\$5,264.21	\$6,353.88
Utility - Payroll Clerk	1	\$4,372.43	\$5,709.07
Finance Clerk -1 plus 1 New hire	2	\$4,372.43	\$5,844.75
Police Clerk	1	\$4,372.43	\$6,036.30
Collective Bargaining Agreement - Police Guild			
Contract Expires 6/30/2024			
Sergeant	2	\$7,723.70	\$9,082.09
Police Officers - 1st to 5th Class Officers	4	\$5,999.71	\$7,578.94
Probationary Officer - Academy- Post Academy	0	\$5,390.14	\$5,711.26

Does not reflect any overtime or uniform/phone stipends

CAPITAL FACILITIES PROJECTS 2024 to 2029

CITY HALL, POLICE LIBRARY, 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	PRIORITY H - M - L	PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

	FUNDING SOURCE	BENEFIT/ NEED	2024	2025	2026	2027	2028	2029
City Hall Reconfiguration - Project to Bid	116		\$26,000					
Library Roof Maintenance	116		\$10,000					10000

UNFUNDED PROJECTS

FUNDING SOURCE BENEFIT/ NEED

2024 2025 2026 2027 2028

	FUNDING SOURCE	BENEFIT/ NEED	2024	2025	2026	2027	2028
City Hall Reconfiguration - Construction	H		\$1,200,000				

GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE 2024 to 2029

EQUIPMENT REPLACEMENT SCHEDULE		SUBMITTED BY	CLERK/TREASURER CONI	MCMMASTER
<p>This schedule is used to track equipment and vehicle replacement needs for those departments funded by general fund dollars. Computers, software, vehicles, or other equipment like copiers, except for vehicles are usually covered within the operating budgets annually. Vehicles or other large ticket items may be funded by loans either outside financing or interfund loan with debt service payments.</p>				
<p>Highlights represent the Different Departments</p>				
Grn - City Hall	Blue - Police	Pink - Library	Orange = CB	PRIORITY H - M - L

FUNDING SOURCE BENEFIT/ NEED 2024 2025 2026 2027 2028 2029

Police		2024	2025	2026	2027	2028	2029
Police Vehicles	New Vehicle 2023 LOAN	\$75,000	\$80,000	\$85,000	\$90,000	\$95,000	95000
Police Equipment - Computers		\$4,500	\$3,000	\$3,500	\$3,500	\$3,500	4000
Speed Display Sign		\$4,000					
Police Server Replacement 2024 or 2025			\$30,000				
	City Hall/Administration						
Finance Computers - Windows Upgrade - Software		\$3,500	\$8,000	\$8,000	\$8,000	\$15,000	
Re-Codification of the Kalamia Municipal Code	H	\$14,000					
Human Resource Software	M		7000	5000	5000	5000	
UpGrade - New Website - still researching costs	H		\$25,000				
Lasefiche - ECM system			\$32,000				
Citywide MFA Project - Grant approved		\$6,700					
	Library						
Library Computers - Public Computers - 3 in 2023 - 2 LT -2021						\$3,500	
Library Computers - Staff Computers - new in 2020 LT & 2023 -Circ	110		\$1,500		\$2,500		
	Capital Loans - GF Departments						
Police Vehicle - 2021- Interfund Loan - 2021-2024		\$17,850					
Police Vehicle - 2022/2023- Interfund Loan - 2023-2027		\$24,000	\$24,000	\$6,000			

CAPITAL FACILITIES PROJECTS 2024 to 2029

PARKS & COMMUNITY BUILDING

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

2024

2025

2026

2027

2028

2029

1	Building Evaluation - Community Building			35000?					
2									
3									
4									
5									

UNFUNDED PROJECTS

NOT APPROVED - NO FUNDING SOURCE

FUNDING SOURCE

BENEFIT/ NEED

2024

2025

2026

2027

2028

2029

1	Connections to County Wide Trail System								
2	Skateboard Park - Would need to look for Grant Funding	L	Unknown					\$250,000	
	Parks & Recreation Programming								
	Toteff Park Improvements								
	Community Building								
	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 Floor	H	Unknown	Cost /Heat Savings	\$35,000				
	Comm Building Replace decking and Posts at Elm Entrance	H	Unknown	Safety/Appear	\$5,000				
	Comm. Building Replace Siding - East Side	H	Unknown	Security	\$35,000				
	Comm. Building Repair/Replace Retaining Wall along Elm	L	Reserves/Donations	Appearance		\$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 Ceiling	H	Unknown	Safety/Appear			\$35,000		

CAPITAL FACILITIES PROJECTS 2024 to 2029

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

Completed

2024

2025

2026

2027

2028

2029

1	First Street Chipseal/Fog Seal Elm to Kingwood	M	Grant/Reserve	Maintenance	\$174,000													
2	China Garden - Grind/Dig Out/Overlay 10th to Gwynne Rd	H	Grant/Reserve	Maintenance	\$903,230													
3	Chipseal - Various Streets	M	TBD - 310	Maintenance	\$40,000	\$42,000	\$45,000	\$50,000	\$60,000									
4	Overlay - Various Streets	H	TBD -310	Safety/Maint	\$45,000	\$47,000	\$50,000	\$60,000										
5	Street Light Underpass @Elm St.	H	ARPA - 320	Safety		\$50,000												
6	Delcing Skid	H	Equip Resene - 410	Safety/Effict	\$10,000													
7	Dump Box Trailer		Equip Resene - 410		\$10,000													
8	Sidewalk Maintenance & Replacement		102 st. Reserve	safety	\$50,000													
9	Street Striping - Maintenance		102 Street Reserve	Safety	\$25,000													

UNFUNDED PROJECTS

FUNDING SOURCE

BENEFIT/

NEED

2024

2025

2026

2027

2028

2029

File Room Shelving

1	Reconstruct Second Street Fir to Elm St -	H	Grant/Reserve	Maintenance														
2	Oak Street grind pave - Ramp to Hendrickson	M	Grant/Reserve	Maintenance														
3	Chipseal West Frontage Road	M	Grant/Reserve	Maintenance		\$100,000												
4	Guard Rail - 2nd -Spencer Creek	H	Grant/Reserve	Safety/Maint			\$50,000											
5	Guard Rail - China Garden Road or Various Locations	H	Grant/Reserve	Safety/Maint														
6	Guard Rail - Cloverdale -Old Pacific Hwy S	M	Grant/Reserve	Safety/Maint														\$50,000
7	Rehab Meeker Drive Nectarine to Old City Limits-Constructio	H	S/TP/Reserves	Maintenance														\$901,900
8	China Garden/Dig Out/ Overlay Gwynne Rd to City Limits	H	Grant/Reserve	Maintenance														\$950,000
9																		
10																		
11																		

CAPITAL IMPROVEMENT PROJECTS 2024 to 2029

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	2024	2025	2026	2027	2028	2029
1	Cedar Street Evaluations - Camera/Jet	H 403	maintenance	\$35,000					
2	Comprehensive Drainage Plan - Map Drainage Basin	H ARPA - 320	Planning/Maintenance	\$60,000	Started in late 2023				
3									
4									
5									

UNFUNDED PROJECTS

NOT APPROVED -NO FUNDING SOURCE

		FUNDING SOURCE	BENEFIT/ NEED	2024	2025	2026	2027	2028	2029
1									
2									
3									
4									
5									

CAPITAL IMPROVEMENT PROJECTS 2024 to 2029

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

FUNDED PROJECTS

APPROVED WITH FUNDING AVAILABLE

		FUNDING SOURCE	BENEFIT/ NEED	2024	2025	2026	2027	2028	2029
1	Grit Pump Replacement	H 415 Reserves	Maintenance	\$46,000					
2	Pipe Bursting - Old Town Kalama - Construction	H 413 R - Grant/Loan	Maintenance	\$5,200,000					
3	Equipment Control Drives Upgrade to Digital	415		\$300,000					
4	Service Aeration Basin	401		\$20,000					
5	Somat Screen - Brush - Gear Box	401		\$25,000					
6	Cross Connection Control Software	415		\$15,000					
7	Sampler Replacement	415		\$17,000					
8	Joint Feasibility Study Regional Wastewater Facility - POK-MOU	320 ARPA		\$100,000					

UNFUNDED PROJECTS

NOT APPROVED -NO CURRENT FUNDING SOURCE

		FUNDING SOURCE	BENEFIT/ NEED	2024	2025	2026	2027	2028	2029
1	Old 99 Lift Station Upgrade	M 415 Reserves	Maintenance				\$957,000		
2	Sewer Plant Expansion Construction	M SRF Loan	Growth/ED*				\$1,000,000		\$7,500,000
3	Sewer Line @Rebel/PS Under I5 Hendrickson to WWTP	M Joint Agenc Devel	Growth/ED*						\$3,840,000
4	Sludge Thickener					\$750,000			
5	Regional Wastewater Treatment Facility	M	Growth						
6									
7									
8									

CAPITAL IMPROVEMENT PROJECTS 2024 to 2029

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 needed 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.

PROPOSED YEAR OF EXPENDITURE

PRIORITY H - M-L

FUNDED PROJECTS

FUNDING SOURCE BENEFIT/

			2024	2025	2026	2027	2028	2029
APPROVED WITH FUNDING AVAILABLE		FUNDING SOURCE	NEED	2024	2025	2026	2027	2028
1	Purchase Property for 1MG Reservoir	M 408 Reserves	Growth	\$80,000				
2	Reservoir Cleaning	H 401 Operations		\$30,000				
3	Ranney Well - 5 Year Maintenance (2014)	H 408 Reserves		\$100,000				
4	Design Water System Improvements - WTP-Storage	320 ARPA		\$210,000				
5	500 Ft Confer Water Line Replacement - Force Labor	H 401 Operations	Maint	\$90,000				
6	Purchase New Service Vehicle - Heavy Duty	410 Reserve		\$85,000				
7								

UNFUNDED PROJECTS

FUNDING SOURCE BENEFIT/

			2024	2025	2026	2027	2028	2029
NOT APPROVED -NO FUNDING SOURCE		FUNDING SOURCE	NEED	2024	2025	2026	2027	2028
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	\$3,000,000	
5	Replace Old Pacific Hwy S. Waterline (Stone Forest to Vincent Rd)	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				\$90,000	
13	New Public Works Facility - Remodel	M Unknown	Reliability					0
14			Growth - Working Conditions					
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 Plan (CFP) – 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 Facilities Plan.

Debt Service – Interest and principal payments on debt.

Debt Service Funds – 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 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 of the city 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 governmental agency where one department is required to pay another.

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 for reporting purposes.

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. These funds are included in the related proprietary fund for reporting purposes.

Special Revenue Funds – General government funds for which the source of monies is dedicated under a legal or legislative restriction for a specific purpose.

APPENDIX B

Statement of Purpose, Financial Goals, General Policies & Reserve Policies 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 the 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

RESOLUTION NO. 736

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KALAMA REPLACING RESOLUTION NO. 723 AS AMENDED BY RESOLUTION NO 729 RELATING TO FEES AND CHARGES IMPOSED BY THE CITY OF KALAMA AND ESTABLISHING THE FOLLOWING FEES AND CHARGES FOR THE SERVICES BEGINNING JANUARY 1, 2024.

WHEREAS, the City of Kalama provides services in many areas for which they charge fees to the public and;

WHEREAS, the City of Kalama reviews such fees on an annual basis in conjunction with the annual budget;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Kalama the following fees are adopted or re-adopted as follows:

SECTION 1 Animal Control

a.	Male or Female dog	\$ 30.00 (Late penalty – Fee doubles)
b.	Neutered or spayed dog	\$ 15.00 (Late penalty – Fee doubles)
c.	Guide dog	no charge
d.	Kennel license, includes Rescue Shelters	\$ 75.00
e.	Boarding Fees	\$ 20.00 per day
f.	Impound Fee	\$ 65.00
g.	Annual Registration for Dangerous Dog	\$100.00

SECTION 2 Business and Other Licenses

a.	Business License - Annual	\$100.00
b.	Business License - 7 Day	\$ 30.00
c.	Solicitors/In Home Direct Sales License - Annual	\$ 30.00
d.	Cabaret/Music License - Annual	\$120.00
e.	Amusement License - Annual per machine	\$ 30.00
f.	Sidewalk Usage - Annual	\$ 35.00
g.	Fireworks Permit - per event	\$100.00
h.	Special Events Permit - per event	\$100.00
i.	Special Events Permit - Annual	\$250.00
j.	Events Vendor - Single/Annual	\$ 25.00/50.00

SECTION 3 Community Building Rentals

a.	Community Building Full Rental*	\$ 650.00
b.	Community Building Full Rental	\$ 75.00 per hr. up to 4hrs.
c.	Community Building - Kitchen only	\$ 200.00
d.	Small group (<20) Meeting Room Usage	\$100.00 for 2 hrs. Hrly after
e.	Damage Deposit (refundable)	\$200.00 without liquor permit

- f. Damage Deposit (refundable) \$500.00 with liquor permit
 - g. Kalama Community non-profits rental fee \$300.00/\$35 hourly rate
 - h. Cleaning Rate – After event cleanup \$ 75 per hour – 2 hr minimum
 - i. Building – P&R Class Recovery Rate 25 per hour
- * A rental of the full building (Front Meeting Rm, Ballroom, & Kitchen) for three or more consecutive days will receive a discount of \$100.00 per day.

SECTION 4 Documents and Copies

- a. Copies of Public Documents \$ 0.15 per page
If transmitted by mail pursuant to telephone or written request the cost of postage will be charged also.
- b. Color &/or Large Scale Copies \$ 0.25
- c. Color Photos \$ 2.00 8x10/1.50 5x7
- d. Non-Paper/Oversize Copies \$ Actual Cost
- e. Electronic Copies of Public Records \$.10 per scanned page
- f. Electronic Copies of Public Records \$.05 per 4 files/attachments
- g. Electronic Copies of Public Records \$.10 per gigabyte
- g. Fax - Transmit - Cover Sheet & 1st page \$ 3.00
- h. Fax - Additional Pages - each \$ 1.00
- i. Notary \$10.00 non- Kalama address
- j. NSF Check /ACH Reject - each \$ 35.00
- k. Public Works Development Standards \$ 35.00
- l. Kalama Comprehensive Plan \$ 30.00
- m. Annual Budget & Capital Facilities Plan \$ 20.00
- n. Kalama Facilities Master Plan \$ 20.00

SECTION 5 Library Services

- a. Library Cards - non-residents \$40 per year
- b. Copies/Printer fees \$.15/.25 color – each
- c. Lamination Fees \$ 1.00 per item
- d. Book Replacement - Actual Retail Replacement Value

SECTION 6 Police Department

- a. Fingerprinting \$25.00/\$35 non-98625 Address
- b. Concealed Weapons Permit As set by State Law
- c. Concealed Weapon Permit Renewal As set by State law
- d. Police Reports .15 per page or Actual Costs
- e. Body Worn Camera Fee (unexempted requests) \$50.39 per hour
- f. Police Services – Event Support \$75.00 per hour

SECTION 7 Planning Department - Application Fees

In addition to the application fees listed below for items b, c, d, f, h, i, j, k, , m, n, o, p, q, r, t, u, v, w, y, z, aa, and bb actual reimbursable costs of processing including but not limited to copies, postage, recording fees, publishing, public notice costs, planner fees, engineering or professional consultant, legal or other outside professional services and hearing examiner fees associated with the application will be billed.

b.	Annexations	\$ 1500.00
c.	Boundary Line Adjustments	\$ 1000.00
d.	Conditional Use Permits	\$ 1500.00
e.	Critical Area Determination	\$ 100.00
f.	Critical Area Permit	\$ 1000.00
g.	CAPO – Reasonable Use Exception	\$ 3000.00
h.	Manufactured Home Park – up to 50 units	\$ 7500.00
i.	Manufactured Home Park – 51 units plus	\$10,000.00
j.	Master Plan Application	\$10,000.00
k.	Planned Unit Development	\$ 5,000.00 plus \$250 per lot
l.	Pre-application Conference	\$ 500.00
m.	SEPA	\$ 1000.00
n.	Shoreline	\$ 4000.00
o.	Short Subdivision (Short Plat)	\$ 1500.00 plus \$250 per lot
p.	Similar Use Determination	\$ 500.00
q.	Small Lot Subdivision Development	\$ 500.00 plus 100.00 per lot
r.	Subdivision - Preliminary Plat	\$ 5000.00 plus 250 per lot
s.	Subdivision - Inspection fees	\$ Actual Costs
t.	Subdivision - Final Plat	\$ 7500.00
u.	Subdivision – Plat Extension Requests	\$ 3000.00
v.	Street Vacation	\$ 1000.00
w.	Variances	\$ 1000.00
x.	Zoning Amendments	\$ 3000.00
y.	Separate Utility Extension Application	\$ 500.00
z.	Appeals	\$ 1000.00
aa.	Site Plan Review	\$ 500.00 Single Occupancy plus \$250 per additional ERU
bb.	Plat Revisions	\$3000 plus \$250 per added lot

SECTION 8 Public Works – Water/Sewer Department

a.	Hydrant Permits (includes 5000 gals)	\$ 60.00 plus use over 5000
b.	Hydrant Meter Rental Fee	\$ 25.00 per month
c.	Hydrant Meter Deposits (refundable)	\$ 1000.00
d.	Hydrant Usage - Inside/Outside City Limits	\$ 1.75/3.25 per 500 gals.
e.	Right-of-Way Permits (projects over \$250)	\$ 200.00 + inspection fees
f.	Right-of-Way Inspection Fees	
	1. Wires, Cables, Natural Gas Systems, and associated conduits, vaults and underground appurtenances	\$ 50.00 per 500 ft ROW
	2. Pipes, Culverts & other similar devices	\$ 25.00 per 100 ft ROW or \$25.00 whichever is greater
	3. All other work in the Right-of-Way	\$ 50.00 or \$25.00 per 100 ft ROW, whichever is greater
g.	Sidewalk Fees - in Lieu of Sidewalk	\$104.26 per liner foot
h.	Fee in Lieu of Parks – Short/Long Subdivisions	\$2,500.00 per additional lo

i.	Late fees - Residential	\$ 20.00
j.	Late fees - Commercial/Industrial	\$ 50.00
k.	Disconnection of Service – residential Non-pmt	\$ 50.00
l.	Disconnection of Service – Commercial Non-pmt	\$ 200.00
m.	Notice of Disconnection – Door Hanger	\$15 per unit
n.	Fee for Removal of Meter – Non-payment	\$150.00
o.	Latecomer Agreements - Application fee	\$ 500.00
p.	Latecomer Processing Fees - established by the City Council per application - each	\$ 250.00 minimum – no more than 5% of the estimated value of the portion of the project subject to reimbursement.
q.	Labor including equipment operators	\$ 75.00 per man hour
r.	Backhoe	\$ 65.00 per hour
s.	Dump Truck	\$ 65.00 per hour
t.	Vactor Truck	\$ 120.00 per hour
u.	Service Truck & Equipment (<i>added by Res 729</i>)	\$ 25.00 per hour
v.	Water Connection Fees 5/8-3/4 inch In/Out/Ind	\$4500/13500/\$6750
w.	Water Connection Fees 1 inch - In/Out/Ind	\$6000/18000/\$9000
x.	Water Connection Fees 1 1/2 inch-In/Out/Ind	\$11000/33,000/\$16,500
v.	Water Connection Fees 2 inch - In/Out/Ind	\$18,000/54,000/\$27000
w.	Water Connection Fee for MHP	Base plus No. Of Units minus 1 x Base Fee x 70%
x.	Connection Fee for Hotel/Rec Veh. Park	Base plus No. Of Units minus 1 x Base Fee x 50%
y.	Sewer Connection Fees Residential Connection	\$ 10,000.00 (In or Out)
z.	Sewer Connection Fee for MHP	Base plus No. Of Units minus 1 x Base Fee x 70%
aa.	Sewer Connection Fee for Hotel/Rec Veh. Park	Base plus No. Of Units minus 1 x Base Fee x 75%
bb.	v. Industrial Fire Connection Fees	\$ 50.00
cc.	x. Stormwater Fee – per ERU	\$ 8.05
dd.	y. Stormwater Development Fee per ERU	\$250.00

SECTION 9 The rates, fees and charges set forth here in shall become effective January 1, 2024. Be it further resolved this resolution will take effect upon its passage.
Passed by the City Council of t City of Kalama at a regular meeting held on December 7, 2023

Mike Reuter
Mike Reuter, Mayor

ATTEST:



Coni McMaster, Clerk/Treasurer

APPENDIX D
2024 REVENUE – EXPENDITURE
LINE-ITEM BUDGET

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 001 GENERAL FUND - REVENUES						
001-000-000-308-51-00-00	Assigned Begin Cash & Investments	\$145,074.49	\$195,856.27	\$228,000.00	\$228,175.35	\$120,000.00
	001-000-000-308 Total	\$145,074.49	\$195,856.27	\$228,000.00	\$228,175.35	\$120,000.00
001-000-000-311-10-00-00	General Fund Property Taxes	\$522,279.76	\$516,514.57	\$557,000.00	\$554,954.48	\$567,000.00
	001-000-000-311 Total	\$522,279.76	\$516,514.57	\$557,000.00	\$554,954.48	\$567,000.00
001-000-000-313-11-00-00	Local Retail Sales Tax	\$823,117.49	\$717,439.18	\$830,000.00	\$849,238.46	\$850,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	\$68,397.27	\$76,242.53	\$75,000.00	\$81,885.45	\$82,000.00
	001-000-000-313 Total	\$891,514.76	\$793,681.71	\$905,000.00	\$931,123.91	\$932,000.00
001-000-000-316-41-00-00	Cowlitz PUD Utility Tax	\$148,747.32	\$152,445.55	\$160,000.00	\$160,971.85	\$180,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	\$16,964.47	\$18,768.41	\$30,000.00	\$23,088.28	\$35,000.00
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	\$9,722.13	\$7,214.68	\$11,000.00	\$9,868.69	\$12,000.00
001-000-000-316-47-00-02	Telephone Utility Taxes-Other Companies	\$19,195.76	\$20,978.65	\$22,000.00	\$18,336.57	\$23,000.00
001-000-000-316-48-00-00	Water Utility Taxes	\$109,273.53	\$108,616.47	\$114,000.00	\$107,057.89	\$126,000.00
001-000-000-316-49-00-00	Sewer Utility Taxes	\$102,520.17	\$106,319.03	\$109,000.00	\$116,037.86	\$126,000.00
001-000-000-316-81-00-00	Gambling Excise Taxes	\$9,874.43	\$22,004.96	\$23,000.00	\$26,639.23	\$30,000.00
	001-000-000-316 Total	\$416,297.81	\$436,347.75	\$469,500.00	\$462,000.37	\$532,500.00
001-000-000-317-20-00-00	Leasehold Excise Taxes	\$62,075.78	\$65,882.92	\$80,000.00	\$49,656.54	\$85,000.00
	001-000-000-317 Total	\$62,075.78	\$65,882.92	\$80,000.00	\$49,656.54	\$85,000.00
001-000-000-321-30-00-00	Fireworks Permits	\$100.00	\$100.00	\$200.00	\$0.00	\$200.00
001-000-000-321-70-01-00	Cabaret Licenses	\$0.00	\$120.00	\$240.00	\$0.00	\$240.00
001-000-000-321-70-02-00	Amusement Machine Licenses	\$0.00	\$30.00	\$0.00	\$150.00	\$150.00
001-000-000-321-91-00-00	Cable Franchise Tax - Comcast	\$31,751.04	\$31,969.41	\$32,000.00	\$30,723.27	\$40,000.00
001-000-000-321-99-00-00	Other Business Licenses	\$32,141.77	\$41,046.67	\$40,000.00	\$43,318.36	\$46,000.00
	001-000-000-321 Total	\$63,992.81	\$73,266.08	\$72,440.00	\$74,191.63	\$86,590.00
001-000-000-322-10-00-00	Building Permits	\$101,114.62	\$179,332.65	\$173,800.00	\$150,661.63	\$225,000.00
001-000-000-322-10-01-00	Critical Areas Permit	\$9,100.00	\$4,000.00	\$3,000.00	\$0.00	\$5,000.00
001-000-000-322-10-02-00	Plumbing/Mechanical-Other Bldg Permits	\$11,557.50	\$6,780.00	\$10,000.00	\$26,145.00	\$20,000.00
001-000-000-322-30-00-00	Animal Licenses	\$3,630.00	\$3,210.00	\$3,500.00	\$3,615.00	\$3,700.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	\$1,561.00	\$1,496.00	\$2,000.00	\$1,768.00	\$2,500.00
	001-000-000-322 Total	\$126,963.12	\$194,818.65	\$192,300.00	\$182,189.63	\$256,200.00
001-000-000-331-12-03-00	FEMA - Disaster Assistance	\$787.14	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-331-16-60-00	Federal Grant - DOJ - BulletProof Vest	\$1,861.30	\$0.00	\$900.00	\$2,032.38	\$1,600.00
	001-000-000-331 Total	\$2,648.44	\$0.00	\$900.00	\$2,032.38	\$1,600.00
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
001-000-000-333-12-00-01	WA Military-SLCGP Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$6,700.00
001-000-000-333-16-83-00	DOJ - WA Attorney General SAKI	\$0.00	\$523.97	\$0.00	\$0.00	\$0.00
	001-000-000-333 Total	\$0.00	\$523.97	\$0.00	\$0.00	\$6,700.00
001-000-000-334-01-20-00	WASPC Grant Funds - RSO	\$963.80	\$948.96	\$1,000.00	\$679.29	\$1,000.00
001-000-000-334-03-10-00	Dept of Ecology - SMP Grant	\$33,935.47	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-334-03-51-00	Traffic Safety Comm - Grant	\$0.00	\$682.86	\$5,000.00	\$2,767.90	\$5,000.00
	001-000-000-334 Total	\$34,899.27	\$1,631.82	\$6,000.00	\$3,447.19	\$6,000.00
001-000-000-335-00-91-00	PUD Privilege Tax	\$23,143.35	\$26,796.37	\$27,000.00	\$27,685.30	\$30,000.00
001-000-000-335-04-01-00	Law Enforcement & Criminal Justice Legislature	\$12,105.00	\$0.00	\$0.00	\$0.00	\$0.00
	001-000-000-335 Total	\$35,248.35	\$26,796.37	\$27,000.00	\$27,685.30	\$30,000.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$3,910.44	\$4,874.82	\$3,400.00	\$4,875.94	\$3,500.00
001-000-000-336-06-94-00	Liquor Excise Tax	\$20,737.30	\$21,281.41	\$21,000.00	\$21,490.12	\$22,200.00
001-000-000-336-06-95-00	Liquor Board Profits	\$23,505.03	\$23,344.66	\$23,500.00	\$23,434.54	\$23,200.00
	001-000-000-336 Total	\$48,152.77	\$49,500.89	\$47,900.00	\$49,800.60	\$48,900.00
001-000-000-337-40-00-01	Timber Harvest Taxes	\$466.69	\$774.42	\$500.00	\$652.02	\$500.00
	001-000-000-337 Total	\$466.69	\$774.42	\$500.00	\$652.02	\$500.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
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	\$0.00
001-000-000-341-33-02-00	Court Administration Fees - Other	\$570.15	\$61.07	\$200.00	\$109.18	\$200.00
001-000-000-341-43-00-01	Water Service Fee	\$100,000.00	\$105,000.00	\$110,000.00	\$110,000.00	\$120,000.00
001-000-000-341-43-00-02	Sewer Service Fee	\$85,000.00	\$89,000.00	\$95,000.00	\$95,000.00	\$115,000.00
001-000-000-341-43-00-03	Street Service Fee	\$7,000.00	\$7,300.00	\$8,000.00	\$8,000.00	\$6,000.00
001-000-000-341-43-00-04	Garbage Service Fee	\$33,000.00	\$35,000.00	\$33,000.00	\$33,000.00	\$33,000.00
001-000-000-341-43-00-05	Stormwater Service Fee	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$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	\$131.25	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-341-81-00-00	Printing & Duplicating	\$194.25	\$97.30	\$100.00	\$125.40	\$100.00
	001-000-000-341 Total	\$225,895.65	\$236,458.37	\$248,900.00	\$248,234.58	\$276,700.00
001-000-000-342-10-00-00	Law Enforcement Service	\$1,191.05	\$2,550.48	\$2,500.00	\$4,492.14	\$5,000.00
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	\$12,000.00
001-000-000-342-50-00-00	Emergency Service Fees	\$150.00	\$0.74	\$200.00	\$0.00	\$200.00
	001-000-000-342 Total	\$1,341.05	\$2,551.22	\$13,000.00	\$4,492.14	\$17,500.00
001-000-000-345-23-00-00	Animal Control Fees	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	\$13,250.00	\$29,750.00	\$15,000.00	\$26,000.00	\$20,000.00
001-000-000-345-83-00-00	Plan Check Fees	\$54,729.82	\$117,035.20	\$110,000.00	\$91,122.67	\$150,000.00
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	\$79,989.72	\$71,539.41	\$100,000.00	\$41,601.30	\$150,000.00
001-000-000-345-89-01-00	Critical Areas Review Fee	\$1,200.00	\$300.00	\$1,500.00	\$0.00	\$1,500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	\$0.00	\$0.00	\$2,000.00	\$378.00	\$2,000.00
001-000-000-345-89-03-00	Shoreline Permits	\$8,000.00	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00
	001-000-000-345 Total	\$157,169.54	\$230,624.61	\$241,000.00	\$159,101.97	\$336,000.00
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	\$0.00	\$0.00	\$100.00	\$49.12	\$100.00
	001-000-000-352 Total	\$0.00	\$0.00	\$100.00	\$49.12	\$100.00
001-000-000-353-10-00-00	Traffic Fines	\$13,453.33	\$7,109.94	\$15,000.00	\$8,268.61	\$10,000.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	\$223.09	\$40.32	\$500.00	\$111.05	\$500.00
	001-000-000-353 Total	\$13,676.42	\$7,150.26	\$15,500.00	\$8,379.66	\$10,500.00
001-000-000-354-00-00-00	Parking Fines	\$0.00	\$250.00	\$100.00	\$0.00	\$100.00
	001-000-000-354 Total	\$0.00	\$250.00	\$100.00	\$0.00	\$100.00
001-000-000-355-20-00-00	Dui Fines	\$338.33	\$2,337.47	\$3,000.00	\$2,788.80	\$3,000.00
001-000-000-355-80-00-00	Other Traffic Fines	\$916.93	\$766.19	\$2,000.00	\$1,670.28	\$2,000.00
	001-000-000-355 Total	\$1,255.26	\$3,103.66	\$5,000.00	\$4,459.08	\$5,000.00
001-000-000-356-90-00-00	Non-Traffic Fines	\$1,100.34	\$336.19	\$1,000.00	\$1,053.62	\$1,000.00
	001-000-000-356 Total	\$1,100.34	\$336.19	\$1,000.00	\$1,053.62	\$1,000.00
001-000-000-357-33-00-00	Public Defense Costs	\$1,605.21	\$693.07	\$1,500.00	\$474.54	\$1,000.00
001-000-000-357-37-00-00	District/Municipal Court Cost Recoupments	\$1,437.11	\$911.15	\$2,000.00	\$1,035.90	\$1,200.00
	001-000-000-357 Total	\$3,042.32	\$1,604.22	\$3,500.00	\$1,510.44	\$2,200.00
001-000-000-361-11-00-00	Interest ON Investments	\$276.09	\$1,252.59	\$1,000.00	\$5,230.92	\$4,000.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	\$548.41	\$771.08	\$500.00	\$3,282.67	\$1,000.00
001-000-000-361-40-01-00	Interest From Municipal Court	\$2,132.72	\$663.98	\$2,000.00	\$888.50	\$1,000.00
	001-000-000-361 Total	\$2,957.22	\$2,687.65	\$3,500.00	\$9,402.09	\$6,000.00
001-000-000-367-00-46-01	AWC Lexipol Grant	\$2,458.00	\$2,615.32	\$2,700.00	\$2,824.54	\$3,000.00
	001-000-000-367 Total	\$2,458.00	\$2,615.32	\$2,700.00	\$2,824.54	\$3,000.00
001-000-000-369-91-00-00	Other Misc. Revenue	\$1,764.67	\$2,007.36	\$2,000.00	\$6,551.13	\$2,000.00
	001-000-000-369 Total	\$1,764.67	\$2,007.36	\$2,000.00	\$6,551.13	\$2,000.00
001-000-000-381-10-00-01	Interfund Loan-#135	\$45,000.00	\$0.00	\$70,000.00	\$67,700.00	\$75,000.00
	001-000-000-381 Total	\$45,000.00	\$0.00	\$70,000.00	\$67,700.00	\$75,000.00
001-000-000-382-30-00-00	County Crime Victims-Municipal	\$325.90	\$203.71	\$500.00	\$233.06	\$500.00
	001-000-000-382 Total	\$325.90	\$203.71	\$500.00	\$233.06	\$500.00
001-000-000-397-00-00-00	Operating Transfers-IN	\$17,000.00	\$0.00	\$0.00	\$120.00	\$30,000.00
	001-000-000-397 Total	\$17,000.00	\$0.00	\$0.00	\$120.00	\$30,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
	Fund Total	\$2,822,600.42	\$2,845,187.99	\$3,193,340.00	\$3,080,020.83	\$3,438,590.00
FUND 001 GENERAL FUND - EXPENDITURES						
001-000-000-511-30-44-00	Official Publication Service	\$6,880.50	\$5,593.00	\$7,500.00	\$6,795.98	\$21,000.00
001-000-000-511-60-10-00	Council Salaries	\$20,100.00	\$20,000.00	\$20,500.00	\$17,600.00	\$30,000.00
001-000-000-511-60-20-00	Council Benefits	\$1,575.57	\$1,569.72	\$2,000.00	\$1,383.74	\$3,500.00
001-000-000-511-60-41-00	Professional Services	\$1,090.89	\$2,060.45	\$1,500.00	\$0.00	\$1,500.00
001-000-000-511-60-42-00	Postage	\$0.00	\$8.15	\$0.00	\$1.80	\$0.00
001-000-000-511-60-43-00	Travel	\$40.00	\$100.00	\$1,000.00	\$1,251.89	\$2,500.00
001-000-000-511-60-49-00	Miscellaneous	\$677.08	\$309.68	\$1,000.00	\$923.89	\$1,000.00
	001-000-000-511 Total	\$30,364.04	\$29,641.00	\$33,500.00	\$27,957.30	\$59,500.00
001-000-000-512-50-30-00	Office & Operating Supplies	\$0.00	\$0.00	\$0.00	\$21.49	\$0.00
001-000-000-512-52-42-00	Professional Services - Court	\$6,623.58	\$12,474.93	\$13,000.00	\$10,518.40	\$10,000.00
001-000-000-512-52-49-00	Witness/Jury/Outside Services	\$665.00	\$550.00	\$1,000.00	\$570.00	\$1,000.00
	001-000-000-512 Total	\$7,288.58	\$13,024.93	\$14,000.00	\$11,109.89	\$11,000.00
001-000-000-513-10-10-00	Administration Salaries	\$19,603.30	\$23,650.50	\$32,000.00	\$24,394.55	\$35,000.00
001-000-000-513-10-20-00	Administration Benefits	\$7,131.62	\$8,611.41	\$18,000.00	\$9,114.47	\$12,500.00
001-000-000-513-10-32-00	Vehicle - Fuel	\$237.11	\$0.00	\$300.00	\$51.91	\$200.00
001-000-000-513-10-43-00	Travel & Training	\$1,371.52	\$930.64	\$2,500.00	\$2,502.85	\$3,000.00
001-000-000-513-10-48-00	Vehicle Repairs & Maintenance	\$2,300.37	\$12.00	\$1,000.00	\$0.00	\$500.00
001-000-000-513-10-49-00	Miscellaneous	\$587.71	\$626.41	\$1,500.00	\$313.83	\$1,500.00
	001-000-000-513 Total	\$31,231.63	\$33,830.96	\$55,300.00	\$36,377.61	\$52,700.00
001-000-000-514-23-10-00	Financial Salaries	\$231,877.97	\$268,781.77	\$290,000.00	\$297,331.33	\$343,000.00
001-000-000-514-23-20-00	Financial Benefits	\$107,141.68	\$122,007.07	\$140,000.00	\$124,637.23	\$166,500.00
001-000-000-514-23-31-00	Office & Operating Supplies	\$3,094.73	\$4,265.60	\$5,000.00	\$4,067.05	\$5,000.00
001-000-000-514-23-35-00	Small Tools & Minor Equipment	\$2,101.97	\$1,359.96	\$2,500.00	\$886.00	\$2,500.00
001-000-000-514-23-41-00	Professional Services	\$12,301.99	\$40,551.18	\$31,700.00	\$21,467.57	\$17,000.00
001-000-000-514-23-42-00	Communications	\$15,654.66	\$14,973.98	\$16,000.00	\$13,574.27	\$15,000.00
001-000-000-514-23-43-00	Travel, Training	\$2,562.56	\$7,683.38	\$8,500.00	\$4,902.53	\$10,000.00
001-000-000-514-23-45-00	Rentals & Leases	\$667.30	\$993.80	\$1,100.00	\$1,239.97	\$1,200.00
001-000-000-514-23-48-00	Equipment Maintenance	\$5,007.55	\$20,973.77	\$25,000.00	\$26,041.83	\$30,000.00
001-000-000-514-23-48-01	Vehicle Repairs & Maintenance	\$10.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-514-23-49-00	Miscellaneous	\$2,751.81	\$4,103.90	\$5,000.00	\$3,261.87	\$4,000.00
001-000-000-514-90-40-00	Election Costs	\$6,874.71	\$17,648.63	\$12,000.00	\$12,003.24	\$15,000.00
	001-000-000-514 Total	\$390,046.93	\$503,343.04	\$537,300.00	\$509,412.89	\$609,700.00
001-000-000-515-31-40-01	Legal - Civil - Retainer	\$24,999.96	\$24,999.96	\$26,500.00	\$19,841.66	\$27,000.00
001-000-000-515-31-40-02	Legal - Criminal - Retainer	\$19,347.84	\$20,568.00	\$27,500.00	\$24,341.52	\$32,000.00
001-000-000-515-35-40-01	Legal - Other Civil Cases	\$400.00	\$39,459.01	\$10,000.00	\$8,239.00	\$5,000.00
001-000-000-515-35-40-02	Legal - Criminal Trials	\$0.00	\$0.00	\$500.00	\$0.00	\$1,000.00
001-000-000-515-91-40-00	Indigent Defense Attorney Costs	\$22,250.00	\$21,600.00	\$24,500.00	\$22,100.00	\$25,000.00
	001-000-000-515 Total	\$66,997.80	\$106,626.97	\$89,000.00	\$74,522.18	\$90,000.00
001-000-000-518-30-10-00	Salaries - Facil/City Hall/Library	\$493.18	\$343.82	\$1,000.00	\$426.44	\$1,000.00
001-000-000-518-30-20-00	Benefits	\$356.25	\$139.00	\$500.00	\$333.26	\$500.00
001-000-000-518-30-31-00	Operating Supplies - City Hall/Library	\$333.14	\$168.29	\$500.00	\$281.40	\$500.00
001-000-000-518-30-35-00	Small Tools & Equipment - City Hall/Library	\$38.74	\$0.00	\$500.00	\$19.98	\$200.00
001-000-000-518-30-41-00	Janitorial /Grounds Care - City Hall	\$2,535.49	\$3,166.03	\$4,500.00	\$3,734.77	\$4,000.00
001-000-000-518-30-47-00	Utilities - City Hall/Library	\$6,392.58	\$5,847.83	\$7,000.00	\$6,104.83	\$6,000.00
001-000-000-518-30-48-00	Building Maintenance - City Hall/Library	\$4,110.84	\$3,719.63	\$3,500.00	\$4,968.06	\$3,000.00
001-000-000-518-31-10-21	Police Facilities - Salaries	\$623.83	\$572.89	\$1,000.00	\$413.62	\$1,000.00
001-000-000-518-31-20-21	Police Facilities - Benefits	\$290.87	\$385.47	\$500.00	\$145.64	\$500.00
001-000-000-518-31-21-31	Operating Supplies - Police	\$490.85	\$0.00	\$600.00	\$158.00	\$600.00
001-000-000-518-31-21-41	Janitorial/Grounds Care - Police	\$5,647.59	\$5,786.06	\$7,000.00	\$10,412.84	\$6,000.00
001-000-000-518-31-21-47	Utilities - Police	\$11,856.35	\$13,149.58	\$14,000.00	\$14,025.41	\$14,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
001-000-000-518-31-21-48	Building Maintenance - Police	\$7,577.28	\$5,554.30	\$9,500.00	\$9,424.85	\$8,500.00
001-000-000-518-90-49-00	Other Governmental Services	\$100.00	\$0.00	\$0.00	\$0.00	\$200.00
001-000-000-518-90-49-01	Assoc. of Wash. Cities	\$1,691.00	\$1,778.00	\$1,800.00	\$1,857.00	\$1,900.00
001-000-000-518-90-49-02	C-W Council of Governments	\$4,707.00	\$4,791.00	\$5,500.00	\$5,991.00	\$7,000.00
	001-000-000-518 Total	\$47,244.99	\$45,401.90	\$57,400.00	\$58,297.10	\$54,900.00
001-000-000-521-10-10-00	Civil Service Sec. Salary	\$527.54	\$643.80	\$1,000.00	\$649.30	\$1,000.00
001-000-000-521-10-20-00	Civil Service Sec. Benefits	\$286.68	\$305.66	\$500.00	\$287.00	\$500.00
001-000-000-521-10-31-00	Office & Operating Supplies - Civil Service	\$235.16	\$24.05	\$150.00	\$100.88	\$150.00
001-000-000-521-10-40-01	Professional Services - Admin	\$84.00	\$251.74	\$500.00	\$391.73	\$700.00
001-000-000-521-10-41-00	Professional Services - Civil Service	\$458.00	\$2,288.35	\$600.00	\$724.00	\$900.00
001-000-000-521-10-42-00	Communications - Civil Service	\$122.24	\$0.00	\$100.00	\$0.00	\$100.00
001-000-000-521-10-43-00	Police Admin - Travel	\$0.00	\$1,142.86	\$1,500.00	\$0.00	\$1,500.00
001-000-000-521-10-43-01	Travel - Civil Service	\$0.00	\$0.00	\$1,000.00	\$0.00	\$500.00
001-000-000-521-10-44-00	Advertising - Civil Service	\$0.00	\$299.00	\$300.00	\$0.00	\$300.00
001-000-000-521-10-49-00	Police Admin - Dues/Registration	\$170.00	\$120.00	\$300.00	\$260.00	\$300.00
001-000-000-521-20-11-00	Regular Salaries	\$560,506.87	\$597,657.43	\$670,000.00	\$666,427.91	\$710,000.00
001-000-000-521-20-11-01	Overtime Earnings	\$48,589.60	\$49,781.19	\$50,000.00	\$57,260.73	\$63,000.00
001-000-000-521-20-12-00	Court Time	(\$5.52)	\$274.19	\$600.00	\$0.00	\$500.00
001-000-000-521-20-13-00	Earnings-On Call/Holiday Pay	\$19,749.81	\$22,476.96	\$32,000.00	\$248.35	\$31,000.00
001-000-000-521-20-14-00	Shift/Dif. & Holiday O.T.	\$3,077.31	\$4,873.33	\$5,000.00	\$2,100.69	\$4,500.00
001-000-000-521-20-15-00	Relief Officers	\$21,894.30	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-20-21-00	Regular Benefits	\$233,533.53	\$265,506.33	\$325,000.00	\$296,717.11	\$352,000.00
001-000-000-521-20-22-00	Uniforms	\$11,134.22	\$13,370.55	\$9,000.00	\$7,636.15	\$9,000.00
001-000-000-521-20-31-00	Office & Operating Supplies	\$4,750.12	\$3,594.64	\$4,400.00	\$3,203.40	\$4,400.00
001-000-000-521-20-31-01	Supplies - Traffic/Safety Equipment	\$459.85	\$1,267.28	\$2,700.00	\$0.00	\$2,700.00
001-000-000-521-20-31-02	Supplies - Tickets/Forms	\$64.20	\$59.40	\$300.00	\$0.00	\$300.00
001-000-000-521-20-32-00	Supplies - Fuel	\$21,005.11	\$21,306.99	\$22,000.00	\$21,473.67	\$22,000.00
001-000-000-521-20-35-00	Small Tools & Minor Equipment	\$5,399.69	\$676.46	\$2,000.00	\$2,102.83	\$2,000.00
001-000-000-521-20-40-01	Intergovernmental Professional Services	\$13.25	\$14,795.88	\$16,000.00	\$14,297.40	\$16,000.00
001-000-000-521-20-41-00	Professional Services	\$6,210.00	\$7,503.78	\$9,400.00	\$15,818.68	\$9,500.00
001-000-000-521-20-42-00	Communications	\$17,955.96	\$14,689.58	\$18,000.00	\$13,286.29	\$18,000.00
001-000-000-521-20-43-00	Testing	\$6,060.00	\$2,344.00	\$3,000.00	\$3,038.00	\$3,000.00
001-000-000-521-20-45-00	Rents & Leases - Copier, Etc	\$1,425.19	\$1,246.39	\$1,400.00	\$1,302.14	\$1,400.00
001-000-000-521-20-48-00	Vehicle Maintenance	\$9,715.77	\$7,415.26	\$10,000.00	\$7,939.30	\$8,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	\$14,213.17	\$25,419.08	\$22,000.00	\$26,763.07	\$25,000.00
001-000-000-521-20-48-02	Towing Costs	\$517.93	\$1,421.85	\$900.00	\$1,058.39	\$900.00
001-000-000-521-20-49-00	Miscellaneous	\$4,733.22	\$1,887.86	\$3,000.00	\$2,228.72	\$2,500.00
001-000-000-521-21-49-00	Criminal Investigations	\$0.00	\$0.00	\$100.00	\$10.67	\$100.00
001-000-000-521-30-31-00	Crime Prevention	\$0.00	\$130.46	\$300.00	\$0.00	\$300.00
001-000-000-521-40-31-00	Training Supplies	\$0.00	\$52.07	\$500.00	\$0.00	\$500.00
001-000-000-521-40-31-01	Supplies - Ammo-Targets	\$850.67	\$1,902.23	\$5,000.00	\$4,193.20	\$6,000.00
001-000-000-521-40-43-00	Training/Travel-Meals-Lodging	\$148.14	\$1,139.09	\$3,000.00	\$2,224.06	\$3,000.00
001-000-000-521-40-43-01	Travel-Mileage	\$0.00	\$154.68	\$200.00	\$7.75	\$200.00
001-000-000-521-40-49-00	Training Registration	\$399.00	\$589.00	\$2,500.00	\$3,226.01	\$3,000.00
	001-000-000-521 Total	\$994,285.01	\$1,066,611.42	\$1,224,250.00	\$1,154,977.43	\$1,304,750.00
001-000-000-522-20-41-01	Dept. of Emerg. Mgmt.	\$7,319.00	\$7,600.00	\$7,500.00	\$7,998.00	\$8,200.00
001-000-000-522-20-41-02	Cowlitz County Communication	\$39,956.44	\$40,636.16	\$43,000.00	\$40,902.96	\$45,000.00
	001-000-000-522 Total	\$47,275.44	\$48,236.16	\$50,500.00	\$48,900.96	\$53,200.00
001-000-000-523-60-40-01	Care & Custody of Prisoners	\$6,939.11	\$7,335.84	\$20,000.00	\$23,169.29	\$25,000.00
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	\$6,939.11	\$7,335.84	\$21,500.00	\$23,169.29	\$26,500.00
001-000-000-524-20-10-00	Building Code Enforcement Salaries	\$5,563.48	\$2,937.46	\$7,000.00	\$2,731.07	\$5,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
001-000-000-524-20-20-00	Benefits	\$2,658.31	\$1,455.92	\$3,500.00	\$1,327.03	\$2,000.00
001-000-000-524-20-31-00	Building & Code Enforcement Supplies	\$1,492.56	\$149.87	\$100.00	\$53.60	\$500.00
001-000-000-524-20-32-00	Supplies - Fuel	\$0.00	\$0.00	\$100.00	\$30.78	\$100.00
001-000-000-524-20-43-00	Travel & Training	\$450.00	\$406.50	\$500.00	\$1,046.71	\$500.00
001-000-000-524-20-48-00	Vehicle Maintenance	\$149.37	\$0.00	\$200.00	\$68.39	\$200.00
001-000-000-524-20-48-01	Budiling Code Enforcement - Equipment Maintenance	\$128.35	\$1,843.22	\$2,500.00	\$1,467.64	\$2,500.00
001-000-000-524-20-49-00	Miscellaneous	\$767.89	\$435.25	\$1,000.00	\$395.63	\$700.00
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	\$106.04	\$5,000.00	\$1,537.20	\$2,500.00
	001-000-000-524 Total	\$11,209.96	\$7,334.26	\$31,900.00	\$8,658.05	\$26,000.00
001-000-000-554-30-31-00	Animal Control Supplies	\$130.66	\$130.92	\$200.00	\$315.96	\$300.00
001-000-000-554-30-40-00	Professional Services	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
001-000-000-554-30-42-00	Postage	\$0.00	\$106.00	\$100.00	\$311.15	\$150.00
001-000-000-554-90-41-00	Air Pollution Control Auth.	\$1,537.00	\$1,606.50	\$1,700.00	\$1,655.50	\$1,800.00
	001-000-000-554 Total	\$1,667.66	\$1,843.42	\$2,500.00	\$2,282.61	\$2,750.00
001-000-000-557-20-41-01	Informational Services - KLTv	\$6,350.20	\$6,393.87	\$7,000.00	\$6,144.65	\$6,800.00
	001-000-000-557 Total	\$6,350.20	\$6,393.87	\$7,000.00	\$6,144.65	\$6,800.00
001-000-000-558-50-10-00	Building & Land Use Salaries	\$67,730.72	\$94,818.96	\$85,000.00	\$81,291.05	\$75,000.00
001-000-000-558-50-20-00	Building/Land Use - Benefits	\$32,724.86	\$43,260.80	\$40,000.00	\$35,298.64	\$30,500.00
001-000-000-558-50-30-00	Building/Land Use Supplies	\$582.84	\$239.61	\$500.00	\$225.62	\$700.00
001-000-000-558-50-40-01	Building Plan Review - Consultants	\$128,485.96	\$94,698.42	\$60,000.00	\$41,739.35	\$60,000.00
001-000-000-558-50-40-02	Building Inspections - Consultants	\$33,461.91	\$30,672.23	\$50,000.00	\$40,953.03	\$50,000.00
001-000-000-558-50-40-03	Outside Consultants - Land Use Permits	\$3,145.62	\$24,190.00	\$40,000.00	\$36,588.75	\$40,000.00
001-000-000-558-50-40-04	Outside Consultants - Engineering	\$0.00	\$7,706.30	\$10,000.00	\$12,572.29	\$10,000.00
001-000-000-558-50-40-05	Professional Services - Hearings Examiner	\$1,249.50	\$850.50	\$2,500.00	\$0.00	\$1,500.00
001-000-000-558-50-43-00	Training - Building Code	\$150.00	\$229.55	\$1,000.00	\$1,168.88	\$1,500.00
001-000-000-558-50-44-00	Advertising & Public Notices - Permit Applications	\$603.72	\$1,010.97	\$500.00	\$22.00	\$500.00
001-000-000-558-50-48-01	Building- Land Use - Equipment Maintenance	\$1,009.86	\$2,428.09	\$3,500.00	\$3,601.55	\$4,500.00
001-000-000-558-60-11-00	City Planning - Salaries	\$30,484.87	\$22,449.38	\$40,000.00	\$32,100.75	\$50,000.00
001-000-000-558-60-21-00	City Planning Benefits	\$13,015.04	\$10,270.89	\$17,500.00	\$13,403.37	\$20,000.00
001-000-000-558-60-31-00	Office & Operating Supplies	\$196.00	\$161.77	\$500.00	\$67.12	\$300.00
001-000-000-558-60-41-02	Professional Services - Community Planning Consultants	\$12,511.99	\$31,330.38	\$25,000.00	\$41,849.51	\$25,000.00
001-000-000-558-60-41-03	Professional Services - Engineering	\$0.00	\$505.61	\$2,000.00	\$0.00	\$2,000.00
001-000-000-558-60-41-04	Land Use Code Updates	\$63,491.10	\$11,195.67	\$5,000.00	\$3,651.05	\$5,000.00
001-000-000-558-60-42-00	Postage	\$53.35	\$68.10	\$200.00	\$52.13	\$200.00
001-000-000-558-60-43-00	PC Training and Travel	\$0.00	\$40.00	\$500.00	\$0.00	\$500.00
001-000-000-558-60-44-00	Land Use Code Advertising/Public Notices	\$4,791.50	\$2,178.92	\$2,500.00	\$1,176.19	\$2,000.00
001-000-000-558-60-49-00	Miscellaneous	\$555.44	\$161.74	\$500.00	\$202.55	\$500.00
001-000-000-558-70-41-00	Economic Development	\$2,060.00	\$2,190.00	\$4,000.00	\$2,350.00	\$2,500.00
	001-000-000-558 Total	\$396,304.28	\$380,657.89	\$390,700.00	\$348,313.83	\$382,200.00
001-000-000-566-00-40-00	Alcoholism (MH&MR)	\$884.85	\$892.53	\$1,000.00	\$898.49	\$1,000.00
	001-000-000-566 Total	\$884.85	\$892.53	\$1,000.00	\$898.49	\$1,000.00
001-000-000-573-90-49-00	Special Events	\$202.02	\$22.66	\$500.00	\$39.25	\$500.00
	001-000-000-573 Total	\$202.02	\$22.66	\$500.00	\$39.25	\$500.00
001-000-000-576-80-10-01	Parks - Salaries	\$17,456.32	\$7,001.29	\$10,000.00	\$7,379.31	\$10,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
001-000-000-576-80-20-01	Parks - Benefits	\$10,601.62	\$3,433.98	\$5,000.00	\$4,431.57	\$4,500.00
001-000-000-576-80-30-00	Equipment	\$356.60	\$86.94	\$6,500.00	\$5,765.45	\$2,200.00
001-000-000-576-80-31-00	Parks - Supplies	\$2,997.01	\$765.73	\$2,500.00	\$1,436.87	\$2,500.00
001-000-000-576-80-41-00	Professional Services	\$0.00	\$0.00	\$0.00	\$14.41	\$0.00
001-000-000-576-80-47-00	Utilities - Parks	\$7,534.17	\$5,482.40	\$6,000.00	\$5,879.46	\$6,800.00
001-000-000-576-80-48-00	Parks Maintenance	\$2,417.06	\$681.16	\$3,000.00	\$1,010.03	\$3,000.00
	001-000-000-576 Total	\$41,362.78	\$17,451.50	\$33,000.00	\$25,917.10	\$29,000.00
001-000-000-581-20-00-04	Interfund Loan Repayment Police Car	\$3,855.61	\$11,641.81	\$29,755.00	\$28,629.48	\$51,850.00
	001-000-000-581 Total	\$3,855.61	\$11,641.81	\$29,755.00	\$28,629.48	\$51,850.00
001-000-000-582-30-00-00	Crime Victims Services	\$325.90	\$203.71	\$500.00	\$233.06	\$300.00
	001-000-000-582 Total	\$325.90	\$203.71	\$500.00	\$233.06	\$300.00
001-000-000-591-18-70-00	City Hall Copier Leases	\$3,900.62	\$3,898.72	\$4,200.00	\$4,015.86	\$4,100.00
001-000-000-591-21-79-00	Loan Principal Payments - Police Car	\$0.00	\$0.00	\$5,500.00	\$0.00	\$0.00
	001-000-000-591 Total	\$3,900.62	\$3,898.72	\$9,700.00	\$4,015.86	\$4,100.00
001-000-000-592-21-80-01	Interfund Loan Interest - #135	\$145.19	\$358.19	\$1,945.00	\$1,370.52	\$2,100.00
	001-000-000-592 Total	\$145.19	\$358.19	\$1,945.00	\$1,370.52	\$2,100.00
001-000-000-594-14-63-00	Capital Outlay - Finance	\$0.00	\$8,697.40	\$0.00	\$0.00	\$3,500.00
001-000-000-594-14-64-00	Capital Outlay - Finance Equipment	\$10,406.45	\$0.00	\$27,500.00	\$24,249.61	\$0.00
001-000-000-594-19-64-00	Capital Improvements-All Departments	\$0.00	\$0.00	\$0.00	\$0.00	\$6,700.00
001-000-000-594-21-64-00	Capital Outlay - Police Equip.	\$63,940.10	\$27,579.46	\$13,685.00	\$9,191.66	\$4,500.00
001-000-000-594-21-64-02	Capital Outlay - Police Vehicles	\$0.00	\$0.00	\$70,000.00	\$67,616.59	\$75,000.00
	001-000-000-594 Total	\$74,346.55	\$36,276.86	\$111,185.00	\$101,057.86	\$89,700.00
001-000-000-597-00-00-00	Operating Transfer Out	\$120,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	\$3,000.00	\$3,000.00	\$5,000.00	\$5,000.00	\$7,000.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	\$50,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00
001-000-000-597-00-06-00	Transfer Out - Community Building	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$18,000.00
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	\$106,500.00	\$86,000.00	\$124,000.00	\$124,000.00	\$144,700.00
001-000-000-597-44-00-55	Operation Funds For Streets	\$100,000.00	\$115,000.00	\$90,000.00	\$90,000.00	\$120,000.00
001-000-000-597-72-00-70	Operation Funds For Library	\$60,000.00	\$70,000.00	\$82,500.00	\$82,500.00	\$85,000.00
	001-000-000-597 Total	\$464,500.00	\$296,000.00	\$398,500.00	\$373,500.00	\$384,700.00
	Fund Total	\$2,626,729.15	\$2,617,027.64	\$3,100,935.00	\$2,845,785.41	\$3,243,250.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 101 STREET OPERATIONS - REVENUES						
101-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$52,072.12	\$57,120.00	\$50,000.00	\$64,681.35	\$35,000.00
	101-000-000-308 Total	\$52,072.12	\$57,120.00	\$50,000.00	\$64,681.35	\$35,000.00
101-000-000-322-40-00-00	Street Vacation Permits	\$1,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
101-000-000-322-40-00-01	Right-Of-Way Permit/inspection	\$4,725.00	\$7,300.00	\$5,000.00	\$11,250.00	\$8,000.00
	101-000-000-322 Total	\$5,725.00	\$7,300.00	\$7,000.00	\$11,250.00	\$10,000.00
101-000-000-336-00-71-00	Multimodal Transportation Revenue Distribution	\$3,977.68	\$3,964.51	\$4,000.00	\$3,979.77	\$4,000.00
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$56,439.30	\$52,901.52	\$60,000.00	\$56,752.22	\$56,000.00
	101-000-000-336 Total	\$60,416.98	\$56,866.03	\$64,000.00	\$60,731.99	\$60,000.00
101-000-000-344-30-00-00	Repair Charges - Labor	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
	101-000-000-344 Total	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
101-000-000-361-11-00-00	Interest ON Investments	\$49.20	\$1,072.88	\$800.00	\$1,992.59	\$1,600.00
	101-000-000-361 Total	\$49.20	\$1,072.88	\$800.00	\$1,992.59	\$1,600.00
101-000-000-368-50-00-00	Special Assessments - Stone Forest Stormwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	101-000-000-368 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101-000-000-369-91-00-00	Other Miscellaneous Revenue	\$3,627.18	\$0.00	\$1,000.00	\$10.00	\$1,000.00
	101-000-000-369 Total	\$3,627.18	\$0.00	\$1,000.00	\$10.00	\$1,000.00
101-000-000-395-10-00-00	Sale of Fixed Assets	\$0.00	\$4,290.00	\$0.00	\$0.00	\$0.00
101-000-000-395-20-00-00	Insurance Premiums/recoveries	\$13,500.00	\$8,963.29	\$0.00	\$902.27	\$0.00
	101-000-000-395 Total	\$13,500.00	\$13,253.29	\$0.00	\$902.27	\$0.00
101-000-000-397-00-00-00	Operating Transfers-IN	\$25,000.00	\$21,000.00	\$51,500.00	\$48,900.00	\$25,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	\$100,000.00	\$115,000.00	\$90,000.00	\$90,000.00	\$120,000.00
	101-000-000-397 Total	\$125,000.00	\$136,000.00	\$141,500.00	\$138,900.00	\$145,000.00
	Fund Total	\$260,390.48	\$271,612.20	\$264,800.00	\$278,468.20	\$253,100.00
FUND 101 STREET OPERATIONS - EXPENDITURES						
101-000-000-542-31-10-00	Tr. Way - Salaries	\$10,456.38	\$17,296.71	\$32,000.00	\$27,528.98	\$20,000.00
101-000-000-542-31-31-00	Tr. Way - Supplies	\$766.98	\$1,398.76	\$2,500.00	\$2,926.58	\$3,000.00
101-000-000-542-31-32-00	Fuel Consumed	\$979.47	\$1,552.66	\$1,500.00	\$1,609.38	\$1,800.00
101-000-000-542-31-45-00	Tr. Way - Equipment Rental	\$0.00	\$0.00	\$500.00	\$1,544.57	\$1,000.00
101-000-000-542-31-48-00	Tr. Way - Repair & Maintenance (incl.equip)	\$2,313.83	\$3,271.27	\$5,000.00	\$1,595.43	\$5,000.00
101-000-000-542-32-10-00	Shoulders - Salaries	\$4,038.43	\$5,108.07	\$4,000.00	\$5,041.55	\$5,000.00
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	\$0.00	\$0.00	\$0.00	\$20.69	\$0.00
101-000-000-542-50-40-00	Bridge Maintenance - Professional Services	\$3,137.61	\$4,527.03	\$100.00	\$6,177.79	\$100.00
101-000-000-542-61-10-00	Sidewalks - Salaries	\$3,503.05	\$2,367.21	\$3,000.00	\$1,449.91	\$3,500.00
101-000-000-542-61-31-00	Sidewalks - Supplies	\$56.94	\$16.59	\$200.00	\$38.63	\$200.00
101-000-000-542-61-48-01	Sidewalks - Repairs & Maintenance Benches	\$0.00	\$0.00	\$0.00	\$95.93	\$1,000.00
101-000-000-542-61-49-00	Miscellaneous	\$1,266.89	\$145.09	\$500.00	\$420.21	\$600.00
101-000-000-542-63-47-00	Street Lights - Electricity	\$15,938.35	\$17,959.05	\$20,000.00	\$18,000.34	\$15,000.00
101-000-000-542-63-48-00	Street Lights - Repair & Maintenance	\$15,306.76	\$1,777.54	\$3,000.00	\$10,116.34	\$2,000.00
101-000-000-542-64-10-00	Tr. Control - Salaries	\$3,318.67	\$2,165.30	\$4,000.00	\$2,415.39	\$5,000.00
101-000-000-542-64-31-00	Tr. Control - Supplies	\$331.21	\$1,059.75	\$2,000.00	\$1,250.13	\$500.00
101-000-000-542-64-40-01	Intergovernmental Professional Services	\$11,963.34	\$21,765.09	\$5,000.00	\$9,698.17	\$5,000.00
101-000-000-542-64-48-00	Tr. Control - Repair & Maintenance	\$0.00	\$108.37	\$500.00	\$1,334.97	\$1,000.00
101-000-000-542-66-10-00	Snow & Ice Contr. - Salaries	\$4,300.63	\$1,470.54	\$6,000.00	\$954.00	\$4,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	\$828.53	\$853.85	\$1,000.00	\$1,852.08	\$1,800.00
101-000-000-542-66-48-00	Snow & Ice - Repair & Maintenance (Including Equipment)	\$81.89	\$420.51	\$1,000.00	\$134.45	\$1,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
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	\$1,756.03	\$3,544.90	\$2,000.00	\$1,421.69	\$5,000.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	\$0.00	\$214.61	\$300.00	\$69.99	\$300.00
101-000-000-542-67-40-00	Professional Services	\$9,231.79	\$11,477.36	\$5,000.00	\$9,315.88	\$12,000.00
101-000-000-542-67-48-00	St. Cleaning - Repair & Maintenance (Including Equipment)	\$25.30	\$0.00	\$1,000.00	\$0.00	\$500.00
101-000-000-542-71-10-00	Vegetation - Salaries	\$20,010.24	\$22,867.17	\$20,000.00	\$25,339.18	\$25,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	\$842.72	\$575.58	\$2,000.00	\$2,353.49	\$2,500.00
101-000-000-542-71-40-00	Vegetation - Prof. Serv.	\$0.00	\$1,294.80	\$200.00	\$0.00	\$200.00
101-000-000-542-71-42-00	Vegetation - Irrigation	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
101-000-000-542-71-48-00	Vegetation-Repair & Maintenance (incl.d.equip.)	\$30.80	\$1,107.99	\$2,500.00	\$2,146.24	\$2,500.00
101-000-000-542-75-10-00	Litter Control - Salaries	\$4,105.04	\$3,492.58	\$4,000.00	\$2,572.36	\$7,000.00
101-000-000-542-75-31-00	Litter Control - Supplies	\$0.00	\$1,331.49	\$1,500.00	\$253.16	\$1,000.00
101-000-000-542-90-35-00	Facil. - Sm. Tools & Equip.	\$0.00	\$27.81	\$100.00	\$144.16	\$250.00
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	\$115,190.88	\$129,797.68	\$131,500.00	\$138,421.67	\$134,350.00
101-000-000-543-10-10-00	Administrative Salaries	\$14,687.93	\$15,854.27	\$20,000.00	\$16,109.45	\$20,000.00
101-000-000-543-30-22-00	Uniforms	\$113.33	\$107.04	\$250.00	\$119.87	\$250.00
101-000-000-543-30-31-00	Admin - Supplies	\$0.00	\$7.25	\$50.00	\$5.73	\$50.00
101-000-000-543-30-32-00	Admin - Equipment/Software	\$772.81	\$283.68	\$1,000.00	\$513.71	\$750.00
101-000-000-543-30-41-00	Admin - Accounting Service Fees	\$7,000.00	\$7,300.00	\$8,000.00	\$8,000.00	\$6,000.00
101-000-000-543-30-41-01	Admin - Legal	\$0.00	\$0.00	\$0.00	\$206.50	\$0.00
101-000-000-543-30-41-02	Admin - Engineering	\$0.00	\$0.00	\$0.00	\$322.76	\$250.00
	101-000-000-543 Total	\$22,574.07	\$23,552.24	\$29,300.00	\$25,278.02	\$27,300.00
101-000-000-544-90-10-00	Overtime Earnings	\$14,773.06	\$8,275.88	\$5,000.00	\$4,969.89	\$10,000.00
101-000-000-544-90-20-00	Regular Benefits	\$40,732.47	\$36,605.05	\$54,500.00	\$43,255.86	\$50,500.00
	101-000-000-544 Total	\$55,505.53	\$44,880.93	\$59,500.00	\$48,225.75	\$60,500.00
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$10,000.00	\$8,700.00	\$12,700.00	\$12,700.00	\$13,000.00
	101-000-000-597 Total	\$10,000.00	\$8,700.00	\$12,700.00	\$12,700.00	\$13,000.00
	Fund Total	\$203,270.48	\$206,930.85	\$233,000.00	\$224,625.44	\$235,150.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 102 - STREET RESERVES - REVENUES						
102-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$147,990.02	\$274,081.29	\$300,000.00	\$301,433.59	\$300,000.00
	102-000-000-308 Total	\$147,990.02	\$274,081.29	\$300,000.00	\$301,433.59	\$300,000.00
102-000-000-316-40-00-00	Garbage/Solid Waste Utility Tax	\$25,924.64	\$26,336.26	\$30,000.00	\$28,019.41	\$30,000.00
	102-000-000-316 Total	\$25,924.64	\$26,336.26	\$30,000.00	\$28,019.41	\$30,000.00
102-000-000-334-03-80-01	TIB - Street Maintenance Projects	\$0.00	\$0.00	\$32,000.00	\$35,625.00	\$166,000.00
102-000-000-334-03-80-02	TIB - 2024 China Garden Road Project	\$0.00	\$0.00	\$0.00	\$0.00	\$870,000.00
	102-000-000-334 Total	\$0.00	\$0.00	\$32,000.00	\$35,625.00	\$1,036,000.00
102-000-000-336-00-87-00	Motor Veh. Fuel Tax	\$0.00	\$3,609.79	\$0.00	\$0.00	\$0.00
	102-000-000-336 Total	\$0.00	\$3,609.79	\$0.00	\$0.00	\$0.00
102-000-000-361-11-00-00	Interest ON Investments	\$166.63	\$4,731.59	\$2,500.00	\$15,582.38	\$8,000.00
	102-000-000-361 Total	\$166.63	\$4,731.59	\$2,500.00	\$15,582.38	\$8,000.00
102-000-000-397-00-00-00	Operating Transfers-IN	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	102-000-000-397 Total	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$274,081.29	\$308,758.93	\$364,500.00	\$380,660.38	\$1,374,000.00
FUND 102 - STREET RESERVES - EXPENDITURES						
102-000-000-595-30-63-00	Art. St. - Road Constr.	\$0.00	\$0.00	\$0.00	\$0.00	\$903,230.00
102-000-000-595-30-63-01	Roadway Repairs & Maintenance	\$0.00	\$7,325.34	\$38,000.00	\$21,388.22	\$199,000.00
	102-000-000-595 Total	\$0.00	\$7,325.34	\$38,000.00	\$21,388.22	\$1,102,230.00
102-000-000-597-00-00-00	Operating Transfers-Out	\$0.00	\$0.00	\$40,000.00	\$26,400.00	\$30,000.00
	102-000-000-597 Total	\$0.00	\$0.00	\$40,000.00	\$26,400.00	\$30,000.00
	Fund Total	\$0.00	\$7,325.34	\$78,000.00	\$47,788.22	\$1,132,230.00
FUND 103 - SIDEWALK RESERVES - REVENUES						
103-000-000-308-51-00-00	Assigned Beginning Cash & Investment	\$74,337.34	\$87,245.98	\$100,000.00	\$110,296.32	\$50,000.00
	103-000-000-308 Total	\$74,337.34	\$87,245.98	\$100,000.00	\$110,296.32	\$50,000.00
103-000-000-334-03-80-04	TIB Grant Funding	\$0.00	\$25,281.02	\$644,409.00	\$438,029.98	\$0.00
	103-000-000-334 Total	\$0.00	\$25,281.02	\$644,409.00	\$438,029.98	\$0.00
103-000-000-361-11-00-00	Interest ON Investments	\$83.52	\$1,680.50	\$1,000.00	\$2,903.99	\$1,000.00
	103-000-000-361 Total	\$83.52	\$1,680.50	\$1,000.00	\$2,903.99	\$1,000.00
103-000-000-367-12-00-00	Private Donations	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	103-000-000-367 Total	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-368-10-00-00	Sidewalk-Payment IN Lieu of	\$32,093.24	\$43,788.90	\$15,000.00	\$48,314.05	\$21,000.00
	103-000-000-368 Total	\$32,093.24	\$43,788.90	\$15,000.00	\$48,314.05	\$21,000.00
103-000-000-397-00-00-00	Transfers IN	\$0.00	\$0.00	\$40,000.00	\$0.00	\$30,000.00
	103-000-000-397 Total	\$0.00	\$0.00	\$40,000.00	\$0.00	\$30,000.00
	Fund Total	\$107,014.10	\$157,996.40	\$800,409.00	\$599,544.34	\$102,000.00
FUND 103 - SIDEWALK RESERVES - EXPENDITURES						
103-000-000-595-61-63-00	Sidewalks New Construction	\$19,768.12	\$46,944.56	\$783,000.00	\$547,008.03	\$28,500.00
103-000-000-595-61-63-01	Sidewalk Repair - Maintenance	\$0.00	\$755.52	\$0.00	\$0.00	\$45,000.00
	103-000-000-595 Total	\$19,768.12	\$47,700.08	\$783,000.00	\$547,008.03	\$73,500.00
	Fund Total	\$19,768.12	\$47,700.08	\$783,000.00	\$547,008.03	\$73,500.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 104 - CRIMINAL JUSTICE FUND - REVENUES						
104-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$16,713.36	\$25,467.71	\$19,100.00	\$30,986.99	\$15,000.00
104-000-000-308-51-00-01	Assigned Beginning Cash & Investments - Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
	104-000-000-308 Total	\$16,713.36	\$25,467.71	\$19,100.00	\$30,986.99	\$30,000.00
104-000-000-313-15-00-01	Public Safety- Special Purpose Sales Taxes	\$78,707.98	\$67,244.29	\$84,500.00	\$81,877.19	\$80,000.00
	104-000-000-313 Total	\$78,707.98	\$67,244.29	\$84,500.00	\$81,877.19	\$80,000.00
104-000-000-334-03-51-01	Traffic Safety Commission Grant	\$0.00	\$0.00	\$0.00	\$2,113.36	\$2,500.00
	104-000-000-334 Total	\$0.00	\$0.00	\$0.00	\$2,113.36	\$2,500.00
104-000-000-336-06-21-00	Criminal Justice-Population	\$1,002.57	\$1,034.51	\$1,100.00	\$1,108.52	\$1,200.00
104-000-000-336-06-26-00	Cj-Cted Programs 1-3	\$3,470.14	\$3,667.98	\$3,500.00	\$3,912.45	\$4,200.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	\$485.06	\$344.70	\$500.00	\$212.09	\$500.00
	104-000-000-336 Total	\$4,957.77	\$5,047.19	\$5,100.00	\$5,233.06	\$5,900.00
104-000-000-361-11-00-00	Interest ON Investments	\$20.06	\$354.40	\$300.00	\$1,288.75	\$1,000.00
	104-000-000-361 Total	\$20.06	\$354.40	\$300.00	\$1,288.75	\$1,000.00
104-000-000-367-00-00-00	Private Contributions	\$10,215.00	\$11,214.10	\$5,000.00	\$14,033.83	\$5,000.00
	104-000-000-367 Total	\$10,215.00	\$11,214.10	\$5,000.00	\$14,033.83	\$5,000.00
104-000-000-369-30-00-00	Confiscated/forfeit Prop	\$236.59	\$0.00	\$200.00	\$0.00	\$200.00
	104-000-000-369 Total	\$236.59	\$0.00	\$200.00	\$0.00	\$200.00
104-000-000-395-10-00-00	Sale of Assets-Police Equip.	\$0.00	\$0.00	\$3,100.00	\$3,005.00	\$0.00
	104-000-000-395 Total	\$0.00	\$0.00	\$3,100.00	\$3,005.00	\$0.00
	Fund Total	\$110,850.76	\$109,327.69	\$117,300.00	\$138,538.18	\$124,600.00
FUND 104 - CRIMINAL JUSTICE FUND - EXPENDITURES						
104-000-000-521-20-31-00	Office & Operating Supplies	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
104-000-000-521-20-35-00	Tools & Minor Equipment	\$1,510.60	\$2,034.57	\$2,000.00	\$0.00	\$2,500.00
104-000-000-521-20-48-00	Repairs & Maintenance	\$67.51	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-521-30-49-00	Youth Program Costs	\$4,286.96	\$8,461.84	\$5,000.00	\$10,390.61	\$6,000.00
	104-000-000-521 Total	\$5,865.07	\$10,596.41	\$7,000.00	\$10,390.61	\$8,500.00
104-000-000-565-50-41-00	Domestic Violence	\$375.00	\$500.00	\$500.00	\$625.00	\$500.00
	104-000-000-565 Total	\$375.00	\$500.00	\$500.00	\$625.00	\$500.00
104-000-000-571-00-30-00	Youth Services	\$435.00	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-571 Total	\$435.00	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-586-00-00-01	State Remittance - Forfeited Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	104-000-000-586 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
104-000-000-594-21-64-00	Capital Outlay - Police Equipment	\$0.00	\$0.00	\$7,200.00	\$6,134.69	\$4,000.00
	104-000-000-594 Total	\$0.00	\$0.00	\$7,200.00	\$6,134.69	\$4,000.00
104-000-000-597-00-00-10	Transfer Out - Pub Safety ST - GFCF 215/315	\$78,707.98	\$67,244.29	\$84,500.00	\$81,877.19	\$80,000.00
	104-000-000-597 Total	\$78,707.98	\$67,244.29	\$84,500.00	\$81,877.19	\$80,000.00
	Fund Total	\$85,383.05	\$78,340.70	\$99,200.00	\$99,027.49	\$93,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 105 - TOURISM-LODGING TAX - REVENUES						
105-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$72,357.63	\$101,983.81	\$140,000.00	\$139,477.22	\$147,000.00
	105-000-000-308 Total	\$72,357.63	\$101,983.81	\$140,000.00	\$139,477.22	\$147,000.00
105-000-000-313-31-00-00	Hotel/motel Transient Tax	\$53,998.04	\$61,736.91	\$55,000.00	\$61,426.22	\$65,000.00
	105-000-000-313 Total	\$53,998.04	\$61,736.91	\$55,000.00	\$61,426.22	\$65,000.00
105-000-000-341-70-00-00	Sale of Merchandise	\$27.50	\$61.00	\$100.00	\$61.25	\$500.00
105-000-000-341-70-01-00	Sale of Books	\$25.60	\$0.00	\$100.00	\$0.00	\$100.00
	105-000-000-341 Total	\$53.10	\$61.00	\$200.00	\$61.25	\$600.00
105-000-000-347-40-00-01	Event Revenues	\$0.00	\$0.00	\$0.00	\$690.00	\$1,500.00
	105-000-000-347 Total	\$0.00	\$0.00	\$0.00	\$690.00	\$1,500.00
105-000-000-361-11-00-00	Interest ON Investments	\$84.13	\$1,922.93	\$800.00	\$7,175.15	\$5,000.00
	105-000-000-361 Total	\$84.13	\$1,922.93	\$800.00	\$7,175.15	\$5,000.00
105-000-000-367-11-00-03	Donations - Community Events	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00
	105-000-000-367 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00
	Fund Total	\$126,492.90	\$165,704.65	\$196,000.00	\$208,829.84	\$222,600.00
FUND 105 - TOURISM-LODGING TAX - EXPENDITURES						
105-000-000-557-30-10-00	Tourism Activity Salaries	\$0.00	\$0.00	\$6,000.00	\$7,601.87	\$8,400.00
105-000-000-557-30-10-01	Tourism Administration Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00
105-000-000-557-30-20-00	Tourism Related Benefits	\$0.00	\$0.00	\$4,200.00	\$2,604.30	\$4,500.00
105-000-000-557-30-31-00	Tourism Books - Pins - Merchandise	\$0.00	\$0.00	\$0.00	\$105.84	\$200.00
105-000-000-557-30-31-01	Tourism Supplies-Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$2,928.00
105-000-000-557-30-40-01	City Tourism Events/Projects	\$683.00	\$687.45	\$16,420.00	\$10,897.74	\$11,830.00
105-000-000-557-30-40-02	Kalama Marketing Efforts	\$3,342.49	\$2,184.32	\$0.00	\$11.66	\$700.00
105-000-000-557-30-41-01	Webpage Marketing	\$1,189.60	\$1,249.08	\$1,300.00	\$1,996.96	\$1,363.00
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	\$5,715.09	\$4,620.85	\$28,420.00	\$23,718.37	\$37,421.00
105-000-000-573-90-49-00	Special Events	\$18,794.00	\$21,606.58	\$50,200.00	\$33,017.33	\$55,850.00
	105-000-000-573 Total	\$18,794.00	\$21,606.58	\$50,200.00	\$33,017.33	\$55,850.00
	Fund Total	\$24,509.09	\$26,227.43	\$78,620.00	\$56,735.70	\$93,271.00
FUND 106 - COMMUNITY BUILDING RESERVE - REVENUES						
106-000-000-308-51-00-00	Assigned Beginning Net Cash & Investments	\$21,214.72	\$21,237.20	\$21,400.00	\$21,758.72	\$22,700.00
	106-000-000-308 Total	\$21,214.72	\$21,237.20	\$21,400.00	\$21,758.72	\$22,700.00
106-000-000-361-11-00-00	Interest ON Investments	\$22.48	\$356.52	\$250.00	\$1,143.92	\$1,000.00
	106-000-000-361 Total	\$22.48	\$356.52	\$250.00	\$1,143.92	\$1,000.00
106-000-000-367-11-00-01	Private Donations	\$0.00	\$165.00	\$1,000.00	\$0.00	\$0.00
	106-000-000-367 Total	\$0.00	\$165.00	\$1,000.00	\$0.00	\$0.00
	Fund Total	\$21,237.20	\$21,758.72	\$22,650.00	\$22,902.64	\$23,700.00
FUND 106 - COMMUNITY BUILDING RESERVE - EXPENDITURES						
106-000-000-508-51-00-00	Assigned Ending Cash & Investments	\$21,237.20	\$21,758.72	\$22,650.00	\$22,902.64	\$23,700.00
	106-000-000-508 Total	\$21,237.20	\$21,758.72	\$22,650.00	\$22,902.64	\$23,700.00
	Fund Total	\$21,237.20	\$21,758.72	\$22,650.00	\$22,902.64	\$23,700.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 107 - WAGE & BENEFIT RESERVE - REVENUES						
107-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$99,292.77	\$99,834.03	\$118,000.00	\$118,299.37	\$140,000.00
	107-000-000-308 Total	\$99,292.77	\$99,834.03	\$118,000.00	\$118,299.37	\$140,000.00
107-000-000-361-11-00-00	Interest ON Investments	\$541.26	\$1,465.34	\$800.00	\$4,545.88	\$3,500.00
	107-000-000-361 Total	\$541.26	\$1,465.34	\$800.00	\$4,545.88	\$3,500.00
107-000-000-397-00-00-00	Transfer IN From General Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
107-000-000-397-00-00-01	Transfer IN From Public Works	\$7,000.00	\$7,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	107-000-000-397 Total	\$17,000.00	\$17,000.00	\$20,000.00	\$20,000.00	\$20,000.00
	Fund Total	\$116,834.03	\$118,299.37	\$138,800.00	\$142,845.25	\$163,500.00
FUND 107 - WAGE & BENEFIT RESERVE - EXPENDITURES						
107-000-000-597-00-00-00	Operating Transfers Out	\$17,000.00	\$0.00	\$20,000.00	\$0.00	\$30,000.00
	107-000-000-597 Total	\$17,000.00	\$0.00	\$20,000.00	\$0.00	\$30,000.00
	Fund Total	\$17,000.00	\$0.00	\$20,000.00	\$0.00	\$30,000.00
FUND 108 - PARKS IMPROVEMENT RESERVE - REVENUES						
108-000-000-308-41-00-00	Committed Beginning Cash and Investments	\$0.00	\$37,709.96	\$0.00	\$0.00	\$50,000.00
108-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$34,471.78	\$0.00	\$37,500.00	\$36,578.90	\$0.00
	108-000-000-308 Total	\$34,471.78	\$37,709.96	\$37,500.00	\$36,578.90	\$50,000.00
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	\$850.00	\$0.00	\$0.00	\$23,800.00	\$2,000.00
	108-000-000-345 Total	\$850.00	\$0.00	\$0.00	\$23,800.00	\$2,000.00
108-000-000-347-60-00-00	Parks & Rec Program Fees	\$3,935.00	\$5,285.00	\$8,000.00	\$3,465.00	\$4,000.00
	108-000-000-347 Total	\$3,935.00	\$5,285.00	\$8,000.00	\$3,465.00	\$4,000.00
108-000-000-361-11-00-00	Interest ON Investments	\$109.42	\$603.94	\$400.00	\$2,369.54	\$1,500.00
	108-000-000-361 Total	\$109.42	\$603.94	\$400.00	\$2,369.54	\$1,500.00
	Fund Total	\$39,366.20	\$43,598.90	\$45,900.00	\$66,213.44	\$57,500.00
FUND 108 - PARKS IMPROVEMENT RESERVE - EXPENDITURES						
108-000-000-571-20-40-00	Parks & Recreation Services	\$1,272.80	\$7,020.00	\$8,000.00	\$2,706.00	\$4,000.00
	108-000-000-571 Total	\$1,272.80	\$7,020.00	\$8,000.00	\$2,706.00	\$4,000.00
108-000-000-576-80-10-00	Parks & Recreation - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00
108-000-000-576-80-20-00	Parks & Recreation Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
	108-000-000-576 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
108-000-000-594-76-61-01	Capital Expenditure - Park Development	\$383.44	\$0.00	\$37,900.00	\$0.00	\$5,000.00
	108-000-000-594 Total	\$383.44	\$0.00	\$37,900.00	\$0.00	\$5,000.00
	Fund Total	\$1,656.24	\$7,020.00	\$45,900.00	\$2,706.00	\$14,000.00
FUND 109 - AFFORDABLE HOUSING - RECORDING FEES - REVENUES						
109-000-000-308-31-00-00	Restricted Beginning Cash & Inv	\$14,586.66	\$25,456.26	\$43,255.00	\$34,674.39	\$45,000.00
	109-000-000-308 Total	\$14,586.66	\$25,456.26	\$43,255.00	\$34,674.39	\$45,000.00
109-000-000-313-27-00-00	Affordable & Supplemental Housing Sales Tax	\$6,226.42	\$4,155.45	\$4,455.00	\$5,292.90	\$4,455.00
	109-000-000-313 Total	\$6,226.42	\$4,155.45	\$4,455.00	\$5,292.90	\$4,455.00
109-000-000-341-26-00-00	Recording Surcharge - Affordable Housing	\$4,247.21	\$4,508.98	\$5,000.00	\$3,000.00	\$3,000.00
	109-000-000-341 Total	\$4,247.21	\$4,508.98	\$5,000.00	\$3,000.00	\$3,000.00
109-000-000-361-11-00-00	Interest on Investments	\$395.97	\$553.70	\$800.00	\$1,205.85	\$1,000.00
	109-000-000-361 Total	\$395.97	\$553.70	\$800.00	\$1,205.85	\$1,000.00
	Fund Total	\$25,456.26	\$34,674.39	\$53,510.00	\$44,173.14	\$53,455.00
FUND 109 - AFFORDABLE HOUSING - RECORDING FEES - EXPENDITURES						
109-000-000-508-31-00-00	Restricted Ending Cash & Inv	\$25,456.26	\$34,674.39	\$53,510.00	\$44,173.14	\$53,455.00
	109-000-000-508 Total	\$25,456.26	\$34,674.39	\$53,510.00	\$44,173.14	\$53,455.00
	Fund Total	\$25,456.26	\$34,674.39	\$53,510.00	\$44,173.14	\$53,455.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 110 - LIBRARY OPERATIONS - REVENUES						
110-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$19,905.81	\$23,496.88	\$18,000.00	\$12,490.41	\$7,000.00
	110-000-000-308 Total	\$19,905.81	\$23,496.88	\$18,000.00	\$12,490.41	\$7,000.00
110-000-000-333-45-30-01	LSTA State Library Heritage Grant	\$2,189.34	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-333-45-31-00	LSTA Technology Grant	\$0.00	\$870.75	\$870.50	\$675.75	\$870.00
	110-000-000-333 Total	\$2,189.34	\$870.75	\$870.50	\$675.75	\$870.00
110-000-000-341-70-01-00	Sale of Books	\$0.00	\$0.00	\$100.00	\$94.93	\$100.00
110-000-000-341-81-00-00	Printing & Copying Charges	\$121.25	\$915.05	\$200.00	\$921.15	\$1,000.00
	110-000-000-341 Total	\$121.25	\$915.05	\$300.00	\$1,016.08	\$1,100.00
110-000-000-347-20-00-00	Library Users Fees	\$2,660.00	\$3,200.00	\$3,000.00	\$3,880.00	\$3,000.00
	110-000-000-347 Total	\$2,660.00	\$3,200.00	\$3,000.00	\$3,880.00	\$3,000.00
110-000-000-359-00-00-00	Library Fines	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00
	110-000-000-359 Total	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00
110-000-000-361-11-00-00	Interest ON Investments	\$14.49	\$205.35	\$150.00	\$94.70	\$150.00
	110-000-000-361 Total	\$14.49	\$205.35	\$150.00	\$94.70	\$150.00
110-000-000-367-11-00-02	Folk/Amalak Donations	\$0.00	\$3,500.00	\$2,000.00	\$0.00	\$3,000.00
110-000-000-367-11-00-03	Bluescope Grant	\$3,845.78	\$0.00	\$5,000.00	\$4,437.50	\$3,000.00
110-000-000-367-19-00-00	Donations	\$525.00	\$1,073.00	\$2,500.00	\$323.00	\$500.00
	110-000-000-367 Total	\$4,370.78	\$4,573.00	\$9,500.00	\$4,760.50	\$6,500.00
110-000-000-369-91-00-00	Other Miscellaneous Revenue	\$10.00	\$28.45	\$100.00	\$12.00	\$100.00
	110-000-000-369 Total	\$10.00	\$28.45	\$100.00	\$12.00	\$100.00
110-000-000-397-00-00-00	Operating Transfers-IN	\$0.00	\$0.00	\$17,500.00	\$0.00	\$0.00
110-000-000-397-72-55-00	General Funds For Library	\$60,000.00	\$70,000.00	\$65,000.00	\$82,500.00	\$85,000.00
	110-000-000-397 Total	\$60,000.00	\$70,000.00	\$82,500.00	\$82,500.00	\$85,000.00
	Fund Total	\$89,271.67	\$103,289.48	\$114,420.50	\$105,469.44	\$103,720.00
FUND 110 - LIBRARY OPERATIONS - EXPENDITURES						
110-000-000-572-21-10-00	Library - Salaries	\$28,876.69	\$41,310.52	\$50,000.00	\$38,485.53	\$43,000.00
110-000-000-572-21-20-00	Library - Benefits	\$4,358.45	\$5,693.90	\$6,000.00	\$5,385.70	\$5,000.00
110-000-000-572-21-31-00	Supplies	\$1,757.56	\$1,020.70	\$1,500.00	\$1,453.21	\$1,500.00
110-000-000-572-21-31-01	Special Programs And Events	\$2,591.42	\$2,576.43	\$3,000.00	\$1,673.38	\$2,500.00
110-000-000-572-21-40-00	Miscellaneous	\$327.95	\$578.12	\$500.00	\$324.84	\$500.00
110-000-000-572-21-41-00	Professional Services	\$3,119.07	\$6,623.71	\$6,300.00	\$4,256.65	\$5,200.00
110-000-000-572-21-42-00	Communications	\$1,286.25	\$1,245.93	\$1,500.00	\$1,240.19	\$1,300.00
110-000-000-572-21-43-00	Travel	\$79.52	\$180.00	\$300.00	\$0.00	\$300.00
110-000-000-572-21-45-00	Rents & Leases	\$281.88	\$318.85	\$1,000.00	\$249.35	\$500.00
110-000-000-572-21-47-00	Utilities	\$2,761.84	\$4,887.56	\$5,000.00	\$5,286.35	\$6,000.00
110-000-000-572-21-48-00	Maintenance - Equipment	\$803.05	\$7,499.03	\$6,200.00	\$9,371.80	\$6,000.00
110-000-000-572-21-48-01	Maintenance - Facilities	\$4,231.51	\$7,972.57	\$12,700.00	\$13,169.29	\$7,200.00
110-000-000-572-21-49-00	Miscellaneous Maintenance	\$72.62	\$29.65	\$300.00	\$44.17	\$300.00
	110-000-000-572 Total	\$50,547.81	\$79,936.97	\$94,300.00	\$80,940.46	\$79,300.00
110-000-000-594-72-62-00	Capital Outlay - Computer	\$0.00	\$0.00	\$4,800.00	\$4,437.50	\$0.00
110-000-000-594-72-63-00	Library Capital Asset	\$1,186.90	\$0.00	\$0.00	\$0.00	\$0.00
110-000-000-594-72-64-00	Capital Outlay - Books	\$4,981.20	\$4,789.28	\$5,000.00	\$4,428.71	\$5,000.00
110-000-000-594-72-64-01	Capital Outlay - Books from Donations - Folk	\$323.88	\$1,407.82	\$1,000.00	\$1,470.31	\$1,000.00
	110-000-000-594 Total	\$6,491.98	\$6,197.10	\$10,800.00	\$10,336.52	\$6,000.00
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$8,700.00	\$4,700.00	\$6,800.00	\$6,800.00	\$10,000.00
	110-000-000-597 Total	\$8,700.00	\$4,700.00	\$6,800.00	\$6,800.00	\$10,000.00
	Fund Total	\$65,739.79	\$90,834.07	\$111,900.00	\$98,076.98	\$95,300.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 113 - COMMUNITY BUILDING OPERATIONS - REVENUES						
113-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$475.94	\$3,747.83	\$6,000.00	\$6,179.38	\$3,000.00
113-000-000-308-51-00-01	Assigned Beg Cash & Investments Security Deposits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	113-000-000-308 Total	\$475.94	\$3,747.83	\$6,000.00	\$6,179.38	\$3,000.00
113-000-000-361-11-00-00	Interest ON Investments	\$0.00	\$15.46	\$0.00	\$132.16	\$100.00
	113-000-000-361 Total	\$0.00	\$15.46	\$0.00	\$132.16	\$100.00
113-000-000-362-40-00-00	Building Rental Fees	\$14,570.00	\$25,670.00	\$27,000.00	\$28,237.17	\$35,000.00
	113-000-000-362 Total	\$14,570.00	\$25,670.00	\$27,000.00	\$28,237.17	\$35,000.00
113-000-000-369-91-00-00	Other Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$260.00	\$0.00
	113-000-000-369 Total	\$0.00	\$0.00	\$0.00	\$260.00	\$0.00
113-000-000-382-10-00-00	Community Bldg-Security Dep.	\$2,950.00	\$4,550.00	\$9,000.00	\$8,950.00	\$6,000.00
	113-000-000-382 Total	\$2,950.00	\$4,550.00	\$9,000.00	\$8,950.00	\$6,000.00
113-000-000-397-00-06-00	Transfer From General Fund	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$18,000.00
	113-000-000-397 Total	\$15,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$18,000.00
	Fund Total	\$32,995.94	\$45,983.29	\$54,000.00	\$55,758.71	\$62,100.00
FUND 113 - COMMUNITY BUILDING OPERATIONS - EXPENDITURES						
113-000-000-518-20-10-00	Salaries - Community Building	\$650.23	\$789.58	\$4,000.00	\$3,070.92	\$7,000.00
113-000-000-518-20-20-00	Benefits	\$346.85	\$341.91	\$1,000.00	\$1,315.60	\$3,000.00
113-000-000-518-20-31-00	Operating Supplies - Comm. Bldg.	\$1,445.78	\$827.80	\$1,200.00	\$1,519.54	\$1,200.00
113-000-000-518-20-41-00	Professional Services	\$734.72	\$352.23	\$1,000.00	\$0.00	\$1,000.00
113-000-000-518-20-47-00	Utilities - Community Building	\$7,862.04	\$16,907.94	\$16,000.00	\$14,819.82	\$16,000.00
113-000-000-518-20-48-00	Building Maintenance - Community Building	\$4,058.49	\$7,001.74	\$8,500.00	\$11,453.04	\$12,000.00
	113-000-000-518 Total	\$15,098.11	\$26,221.20	\$31,700.00	\$32,178.92	\$40,200.00
113-000-000-582-10-00-00	Community Building - Deposit Refunds	\$3,150.00	\$4,982.71	\$9,000.00	\$9,000.00	\$6,000.00
	113-000-000-582 Total	\$3,150.00	\$4,982.71	\$9,000.00	\$9,000.00	\$6,000.00
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	\$11,000.00	\$8,600.00	\$12,600.00	\$12,600.00	\$13,000.00
	113-000-000-597 Total	\$11,000.00	\$8,600.00	\$12,600.00	\$12,600.00	\$13,000.00
	Fund Total	\$29,248.11	\$39,803.91	\$53,300.00	\$53,778.92	\$59,200.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 115 - DESIGNATED RESERVES - REVENUES						
115-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$275,626.70	\$319,231.09	\$250,000.00	\$277,733.24	\$310,000.00
	115-000-000-308 Total	\$275,626.70	\$319,231.09	\$250,000.00	\$277,733.24	\$310,000.00
115-000-000-361-11-00-00	Interest ON Investments	\$189.37	\$3,756.95	\$2,000.00	\$8,830.67	\$5,000.00
	115-000-000-361 Total	\$189.37	\$3,756.95	\$2,000.00	\$8,830.67	\$5,000.00
115-000-000-397-00-00-01	Transfer from Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$24,000.00
115-000-000-397-00-00-41	Op.transfers In-Audit Costs	\$8,000.00	\$8,000.00	\$12,000.00	\$12,000.00	\$16,000.00
115-000-000-397-00-00-46	Op. Transfers IN - Insuranc	\$272,700.00	\$210,000.00	\$305,000.00	\$304,150.00	\$342,800.00
	115-000-000-397 Total	\$280,700.00	\$218,000.00	\$317,000.00	\$316,150.00	\$382,800.00
	Fund Total	\$556,516.07	\$540,988.04	\$569,000.00	\$602,713.91	\$697,800.00
FUND 115 - DESIGNATED RESERVES - EXPENDITURES						
115-000-000-514-23-41-00	Audit Costs	\$0.00	\$33,236.83	\$0.00	\$0.00	\$36,000.00
	115-000-000-514 Total	\$0.00	\$33,236.83	\$0.00	\$0.00	\$36,000.00
115-000-000-518-90-49-00	Insurance Costs	\$237,284.98	\$230,017.97	\$285,000.00	\$278,526.94	\$331,000.00
	115-000-000-518 Total	\$237,284.98	\$230,017.97	\$285,000.00	\$278,526.94	\$331,000.00
	Fund Total	\$237,284.98	\$263,254.80	\$285,000.00	\$278,526.94	\$367,000.00
FUND 116 - REAL ESTATE EXCISE TAX - CAPITAL RESERVES - REVENUES						
116-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$118,976.00	\$88,512.21	\$200,000.00	\$192,325.65	\$286,500.00
116-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00
	116-000-000-308 Total	\$168,976.00	\$138,512.21	\$250,000.00	\$242,325.65	\$286,500.00
116-000-000-318-34-00-00	Local City Excise (r.e.) Taxes	\$120,980.56	\$109,271.47	\$85,000.00	\$98,634.74	\$85,000.00
	116-000-000-318 Total	\$120,980.56	\$109,271.47	\$85,000.00	\$98,634.74	\$85,000.00
116-000-000-361-11-00-00	Interest ON Investments	\$151.63	\$3,704.57	\$6,000.00	\$13,744.39	\$10,000.00
116-000-000-361-40-00-00	Excise Tax Interest	\$19.86	\$0.00	\$50.00	\$0.00	\$50.00
	116-000-000-361 Total	\$171.49	\$3,704.57	\$6,050.00	\$13,744.39	\$10,050.00
116-000-000-382-20-00-01	Capital Project Retainage	\$9,162.59	\$0.00	\$0.00	\$0.00	\$0.00
	116-000-000-382 Total	\$9,162.59	\$0.00	\$0.00	\$0.00	\$0.00
116-000-000-397-00-00-01	General Fund Transfer In	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	116-000-000-397 Total	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$349,290.64	\$251,488.25	\$341,050.00	\$354,704.78	\$381,550.00
FUND 116 - REAL ESTATE EXCISE TAX - CAPITAL RESERVES - EXPENDITURES						
116-000-000-582-20-00-01	Capital Project Retainage	\$0.00	\$9,162.60	\$0.00	\$0.00	\$0.00
	116-000-000-582 Total	\$0.00	\$9,162.60	\$0.00	\$0.00	\$0.00
116-000-000-594-11-60-00	Capital Improvement Projects-Police	\$0.00	\$0.00	\$5,720.00	\$5,718.49	\$0.00
116-000-000-594-11-60-02	Capital Improvement Projects - Library	\$1.03	\$0.00	\$3,460.00	\$3,455.96	\$10,000.00
116-000-000-594-11-60-03	Capital Improvement Project - City Hall	\$210,777.03	\$0.00	\$53,660.00	\$34,731.50	\$26,000.00
	116-000-000-594 Total	\$210,778.06	\$0.00	\$62,840.00	\$43,905.95	\$36,000.00
	Fund Total	\$210,778.06	\$9,162.60	\$62,840.00	\$43,905.95	\$36,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 135 - GENERAL FUND RESERVES - REVENUES						
135-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$0.00	\$390,909.00	\$0.00	\$34,813.93	\$0.00
135-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$0.00	\$60,000.00	\$112,500.00	\$112,500.00	\$105,000.00
135-000-000-308-91-00-00	Unassigned Beginning Cash & Investments	\$751,122.25	\$649,375.29	\$647,500.00	\$612,723.78	\$606,050.00
	135-000-000-308 Total	\$751,122.25	\$1,100,284.29	\$760,000.00	\$760,037.71	\$711,050.00
135-000-000-331-21-10-00	US Treasury Coronarvirus Local Fiscal Recovery - ARPA	\$390,909.00	\$0.00	\$0.00	\$0.00	\$0.00
	135-000-000-331 Total	\$390,909.00	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-361-11-00-00	Interest ON Investments	\$6,753.50	\$10,167.37	\$8,000.00	\$17,535.59	\$15,000.00
135-000-000-361-40-00-01	Interfund Loan Interest	\$145.19	\$358.19	\$1,945.00	\$1,370.52	\$2,100.00
	135-000-000-361 Total	\$6,898.69	\$10,525.56	\$9,945.00	\$18,906.11	\$17,100.00
135-000-000-367-00-00-00	Private Contributions	\$300.00	\$18,425.00	\$0.00	\$0.00	\$0.00
	135-000-000-367 Total	\$300.00	\$18,425.00	\$0.00	\$0.00	\$0.00
135-000-000-381-20-00-00	Inter Fund Loan Repayment	\$3,855.61	\$11,641.81	\$35,255.00	\$28,629.48	\$51,850.00
	135-000-000-381 Total	\$3,855.61	\$11,641.81	\$35,255.00	\$28,629.48	\$51,850.00
135-000-000-397-00-02-00	General Fund Reserve Transfer	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
135-000-000-397-00-06-00	Transfer From General Fund	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00
	135-000-000-397 Total	\$20,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00
	Fund Total	\$1,173,085.55	\$1,140,876.66	\$805,200.00	\$857,573.30	\$780,000.00
FUND 135 - GENERAL FUND RESERVES - EXPENDITURES						
135-000-000-525-30-40-02	ARPA Recovery Funds - Community Aide	\$0.00	\$45,186.07	\$0.00	\$0.00	\$0.00
	135-000-000-525 Total	\$0.00	\$45,186.07	\$0.00	\$0.00	\$0.00
135-000-000-581-11-00-02	Interfund Loan to General Fund	\$45,000.00	\$0.00	\$70,000.00	\$67,700.00	\$75,000.00
	135-000-000-581 Total	\$45,000.00	\$0.00	\$70,000.00	\$67,700.00	\$75,000.00
135-000-000-594-14-64-00	Capital Outlay - Equipment	\$27,801.26	\$24,652.88	\$0.00	\$0.00	\$0.00
	135-000-000-594 Total	\$27,801.26	\$24,652.88	\$0.00	\$0.00	\$0.00
135-000-000-597-00-00-00	Operating Transfer Out	\$0.00	\$311,000.00	\$0.00	\$0.00	\$24,000.00
	135-000-000-597 Total	\$0.00	\$311,000.00	\$0.00	\$0.00	\$24,000.00
	Fund Total	\$72,801.26	\$380,838.95	\$70,000.00	\$67,700.00	\$99,000.00
FUND 215 - GENERAL FUND CAPITAL FACILITIES DEBT SERVICE - REVENUES						
215-000-000-308-31-00-00	Restricted Begi Cash & Inv	\$280,573.56	\$325,107.95	\$250,000.00	\$364,495.91	\$370,000.00
	215-000-000-308 Total	\$280,573.56	\$325,107.95	\$250,000.00	\$364,495.91	\$370,000.00
215-000-000-316-40-00-01	Water Utility Tax - GFCF	\$73,770.41	\$72,410.98	\$76,000.00	\$71,371.93	\$84,000.00
215-000-000-316-40-00-02	Sewer Utility Tax GFCF	\$69,361.35	\$70,879.34	\$74,000.00	\$77,358.57	\$84,000.00
215-000-000-316-40-00-03	Solid Waste Utility Tax GFCF	\$17,612.30	\$17,557.50	\$18,000.00	\$18,679.60	\$20,000.00
	215-000-000-316 Total	\$160,744.06	\$160,847.82	\$168,000.00	\$167,410.10	\$188,000.00
215-000-000-361-10-00-00	Interest on Investments	\$507.35	\$4,170.85	\$2,000.00	\$13,103.86	\$11,000.00
	215-000-000-361 Total	\$507.35	\$4,170.85	\$2,000.00	\$13,103.86	\$11,000.00
215-000-000-397-10-00-04	Transfer-Public Safety Sales Tax	\$78,707.98	\$67,244.29	\$75,000.00	\$81,877.19	\$80,000.00
	215-000-000-397 Total	\$78,707.98	\$67,244.29	\$75,000.00	\$81,877.19	\$80,000.00
	Fund Total	\$520,532.95	\$557,370.91	\$495,000.00	\$626,887.06	\$649,000.00
FUND 215 - GENERAL FUND CAPITAL FACILITIES DEBT SERVICE - EXPENDITURES						
215-000-000-591-21-70-00	Debt Repayment- Public Safety	\$85,000.00	\$85,000.00	\$90,000.00	\$90,000.00	\$90,000.00
	215-000-000-591 Total	\$85,000.00	\$85,000.00	\$90,000.00	\$90,000.00	\$90,000.00
215-000-000-592-18-80-01	Interest - Debt Service Costs	\$110,425.00	\$107,875.00	\$105,375.00	\$105,375.00	\$103,000.00
	215-000-000-592 Total	\$110,425.00	\$107,875.00	\$105,375.00	\$105,375.00	\$103,000.00
	Fund Total	\$195,425.00	\$192,875.00	\$195,375.00	\$195,375.00	\$193,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 310 - TRANSPORTATION BENEFIT DISTRICT - STREETS - REVENUES						
310-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$112,019.82	\$114,319.32	\$36,000.00	\$36,064.98	\$100,000.00
	310-000-000-308 Total	\$112,019.82	\$114,319.32	\$36,000.00	\$36,064.98	\$100,000.00
310-000-000-313-21-00-00	Sales Tax - Transportation Benefit District - TBD	\$0.00	\$0.00	\$180,000.00	\$166,989.26	\$135,000.00
	310-000-000-313 Total	\$0.00	\$0.00	\$180,000.00	\$166,989.26	\$135,000.00
310-000-000-317-60-00-00	TBD Vehicle License Fees	\$2,296.80	\$0.00	\$0.00	\$0.00	\$0.00
	310-000-000-317 Total	\$2,296.80	\$0.00	\$0.00	\$0.00	\$0.00
310-000-000-361-11-00-00	Interest on Investments	\$61.61	\$67.34	\$200.00	\$361.27	\$200.00
	310-000-000-361 Total	\$61.61	\$67.34	\$200.00	\$361.27	\$200.00
	Fund Total	\$114,378.23	\$114,386.66	\$216,200.00	\$203,415.51	\$235,200.00
FUND 310 - TRANSPORTATION BENEFIT DISTRICT - STREETS - EXPENDITURES						
310-000-000-595-30-60-00	Roadway Construction	\$58.91	\$78,441.68	\$129,300.00	\$102,134.45	\$85,000.00
	310-000-000-595 Total	\$58.91	\$78,441.68	\$129,300.00	\$102,134.45	\$85,000.00
310-000-000-597-00-00-00	Transfer Out	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00
	310-000-000-597 Total	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00
	Fund Total	\$58.91	\$78,441.68	\$129,300.00	\$102,254.45	\$85,000.00
FUND 320 - CAPITAL IMPROVEMENTS FACILITIES - ARPA FUNDING - REVENUES						
320-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$0.00	\$600,000.00	\$672,007.90	\$650,000.00
	320-000-000-308 Total	\$0.00	\$0.00	\$600,000.00	\$672,007.90	\$650,000.00
320-000-000-332-92-10-00	US Treasury Coronavirus Local Funds - ARPA	\$0.00	\$396,588.13	\$0.00	\$0.00	\$0.00
	320-000-000-332 Total	\$0.00	\$396,588.13	\$0.00	\$0.00	\$0.00
320-000-000-361-11-00-00	Interest on Investments	\$0.00	\$5,754.69	\$4,000.00	\$26,253.28	\$22,000.00
	320-000-000-361 Total	\$0.00	\$5,754.69	\$4,000.00	\$26,253.28	\$22,000.00
320-000-000-397-10-00-01	Transfer In - ARPA Funds from 135	\$0.00	\$311,000.00	\$0.00	\$0.00	\$0.00
	320-000-000-397 Total	\$0.00	\$311,000.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$0.00	\$713,342.82	\$604,000.00	\$698,261.18	\$672,000.00
FUND 320 - CAPITAL IMPROVEMENTS FACILITIES - ARPA FUNDING - EXPENDITURES						
320-000-000-594-18-60-02	Capital Expenditures - Library	\$0.00	\$5,256.35	\$0.00	\$0.00	\$0.00
320-000-000-594-18-60-03	Capital Expenditures - Stormwater	\$0.00	\$0.00	\$70,000.00	\$48,219.57	\$60,000.00
320-000-000-594-18-60-04	Capital Expenditures - Water Facilities	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
320-000-000-594-18-60-05	Capital Expenditures - Sewer	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
320-000-000-594-18-60-06	Capital Expenditures - Streets - Sidewalks	\$0.00	\$36,078.57	\$300,000.00	\$203,294.16	\$0.00
	320-000-000-594 Total	\$0.00	\$41,334.92	\$370,000.00	\$251,513.73	\$260,000.00
	Fund Total	\$0.00	\$41,334.92	\$370,000.00	\$251,513.73	\$260,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 401 - WATER/SEWER OPERATIONS - REVENUES						
401-000-000-308-51-00-00	Assigned Beginning Cash & Investment-Water	\$20,688.86	\$212,432.95	\$260,000.00	\$256,683.39	\$125,000.00
401-000-000-308-51-00-01	Assigned Beginning Cash & Investment- Sewer	\$11,140.15	\$72,616.58	\$230,000.00	\$225,848.41	\$125,000.00
	401-000-000-308 Total	\$31,829.01	\$285,049.53	\$490,000.00	\$482,531.80	\$250,000.00
401-000-000-313-11-00-34	Water - Other Sales Tax Collec	\$2,833.29	\$1,861.17	\$5,500.00	\$5,737.62	\$3,250.00
401-000-000-313-11-00-35	Sewer-Other Sales Tax Collect.	\$168.12	\$164.72	\$200.00	\$904.95	\$250.00
	401-000-000-313 Total	\$3,001.41	\$2,025.89	\$5,700.00	\$6,642.57	\$3,500.00
401-000-000-331-97-03-00	Fema Disaster Aid/Federal	\$565.00	\$6,751.89	\$0.00	\$0.00	\$0.00
	401-000-000-331 Total	\$565.00	\$6,751.89	\$0.00	\$0.00	\$0.00
401-000-000-343-40-00-00	Water Dept. Collections	\$1,816,184.90	\$1,806,257.59	\$1,950,000.00	\$1,782,978.76	\$2,100,000.00
401-000-000-343-40-01-00	Water Utility Taxes	\$181,210.85	\$176,127.79	\$195,000.00	\$178,137.83	\$210,000.00
401-000-000-343-40-34-01	Water - Labor	\$9,815.00	\$5,297.50	\$16,000.00	\$16,102.85	\$10,000.00
401-000-000-343-40-34-02	Water - Parts	\$26,400.03	\$20,372.32	\$55,000.00	\$53,001.61	\$30,000.00
401-000-000-343-40-35-01	Sewer Labor	\$227.50	\$325.00	\$3,500.00	\$3,315.00	\$500.00
401-000-000-343-40-35-02	Sewer Parts	\$1,900.56	\$1,760.01	\$7,500.00	\$7,272.07	\$2,500.00
401-000-000-343-50-00-00	Sewer Dept. Collections	\$1,703,033.64	\$1,772,311.34	\$1,966,710.00	\$1,960,964.41	\$2,100,000.00
401-000-000-343-50-01-00	Sewer Utility Taxes	\$171,581.22	\$175,454.52	\$196,671.00	\$195,191.41	\$210,000.00
	401-000-000-343 Total	\$3,910,353.70	\$3,957,906.07	\$4,390,381.00	\$4,196,963.94	\$4,663,000.00
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	\$37.65	\$2,755.08	\$15,000.00	\$13,694.11	\$9,000.00
401-000-000-361-11-00-02	Interest on Investments - Sewer	\$6.10	\$905.79	\$5,500.00	\$4,564.68	\$7,000.00
	401-000-000-361 Total	\$43.75	\$3,660.87	\$20,500.00	\$18,258.79	\$16,000.00
401-000-000-362-50-00-00	From Sewer & Street/bldg. Rent	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	401-000-000-362 Total	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
401-000-000-367-00-00-00	Private Contribution	\$560.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-367-34-00-01	Water Hookup Fees	\$273,000.00	\$283,000.00	\$450,000.00	\$379,485.00	\$300,000.00
401-000-000-367-35-00-01	Sewer Hookup Fees	\$171,000.00	\$58,000.00	\$500,000.00	\$453,300.00	\$300,000.00
	401-000-000-367 Total	\$444,560.00	\$341,000.00	\$950,000.00	\$832,785.00	\$600,000.00
401-000-000-369-10-30-00	Sale of Surplus - Scrap Metal	\$1,501.50	\$721.15	\$1,000.00	\$94.00	\$1,000.00
401-000-000-369-91-00-00	Other Misc. Revenue	\$211.02	\$0.00	\$2,500.00	\$3,957.50	\$500.00
	401-000-000-369 Total	\$1,712.52	\$721.15	\$3,500.00	\$4,051.50	\$1,500.00
401-000-000-382-10-00-00	Hydrant Permit Meter Deposits	\$3,999.52	\$5,000.00	\$5,000.00	\$1,000.01	\$5,000.00
	401-000-000-382 Total	\$3,999.52	\$5,000.00	\$5,000.00	\$1,000.01	\$5,000.00
401-000-000-395-20-00-00	Insurance Refund & Recoveries	\$13,997.89	\$0.00	\$0.00	\$0.00	\$0.00
	401-000-000-395 Total	\$13,997.89	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$4,410,662.80	\$4,602,715.40	\$5,865,681.00	\$5,542,833.61	\$5,539,600.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 401 - WATER/SEWER OPERATIONS - EXPENDITURES						
401-000-100-534-10-10-00	Salaries - Admin. General	\$91,696.97	\$67,217.94	\$75,000.00	\$67,070.69	\$75,000.00
401-000-100-534-10-20-00	Benefits	\$32,087.23	\$22,981.53	\$38,000.00	\$27,877.04	\$34,500.00
401-000-100-534-10-31-00	Supplies	\$342.60	\$561.77	\$1,000.00	\$829.77	\$750.00
401-000-100-534-10-40-00	General Fund Water Utility Tax	\$109,273.53	\$108,616.47	\$114,000.00	\$107,057.89	\$126,000.00
401-000-100-534-10-40-02	Water Utility Tax - GFCF	\$73,770.41	\$72,410.98	\$76,000.00	\$71,371.93	\$84,000.00
401-000-100-534-10-43-00	Travel - Administrative	\$0.00	\$0.00	\$500.00	\$0.00	\$250.00
401-000-100-534-10-48-00	Equipment Maintenance - Office	\$6,928.45	\$9,906.15	\$12,000.00	\$12,637.95	\$14,000.00
401-000-100-534-10-49-00	Miscellaneous	\$10,641.46	\$13,836.93	\$1,500.00	\$662.09	\$1,000.00
401-000-100-534-30-41-00	Accounting Service Fees	\$100,000.00	\$105,000.00	\$110,000.00	\$110,000.00	\$120,000.00
401-000-100-534-50-10-00	Salaries - Water/Maintenance	\$180,670.82	\$204,126.38	\$105,000.00	\$81,441.44	\$125,000.00
401-000-100-534-50-10-01	Overtime Earnings	\$31,030.10	\$38,859.15	\$15,000.00	\$6,288.19	\$25,000.00
401-000-100-534-50-21-00	Regular Benefits	\$97,929.63	\$105,230.62	\$43,000.00	\$35,927.38	\$66,500.00
401-000-100-534-50-22-00	Uniforms	\$2,442.62	\$3,645.05	\$4,000.00	\$4,111.25	\$4,000.00
401-000-100-534-50-31-00	Operating Supplies	\$6,772.62	\$5,135.22	\$10,000.00	\$1,131.10	\$11,000.00
401-000-100-534-50-32-00	Fuel Consumed	\$8,183.15	\$15,138.57	\$12,000.00	\$15,367.56	\$12,500.00
401-000-100-534-50-34-00	Inventory - Meters/Pipe/Fittings	\$64,607.22	\$79,908.18	\$70,000.00	\$70,731.10	\$70,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equipment	\$4,553.46	\$9,948.43	\$7,000.00	\$7,129.16	\$7,500.00
401-000-100-534-50-45-00	Equipment Rental	\$70.14	\$207.39	\$500.00	\$308.09	\$500.00
401-000-100-534-50-48-00	Repairs & Maintenance - Contracted	\$4,341.09	\$22,449.63	\$10,000.00	\$8,742.57	\$10,000.00
401-000-100-534-50-48-01	Equipment Maintenance	\$20,020.48	\$22,936.00	\$30,000.00	\$35,369.92	\$35,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	\$5,689.05	\$12,171.93	\$7,000.00	\$5,687.37	\$7,000.00
401-000-100-534-80-10-00	Salaries - Water/Operations	\$58,519.91	\$54,867.96	\$200,000.00	\$240,294.42	\$230,000.00
401-000-100-534-80-10-01	Overtime Earnings	\$14,069.35	\$15,949.67	\$40,000.00	\$41,744.83	\$50,000.00
401-000-100-534-80-20-00	Benefits	\$16,999.61	\$32,978.27	\$150,000.00	\$117,321.38	\$142,000.00
401-000-100-534-80-31-00	Operating Supplies - Chemicals	\$77,530.63	\$72,621.77	\$85,000.00	\$101,086.70	\$90,000.00
401-000-100-534-80-40-00	Other Professional Services	\$21,336.98	\$19,118.57	\$11,750.00	\$24,222.12	\$10,000.00
401-000-100-534-80-40-01	Intergovernmental Professional Services	\$7,027.92	\$9,575.30	\$8,800.00	\$8,914.46	\$6,000.00
401-000-100-534-80-40-02	Bank Merchant Service Fees	\$0.00	\$0.00	\$9,000.00	\$13,918.91	\$14,000.00
401-000-100-534-80-47-00	Electricity	\$106,117.14	\$115,209.98	\$115,000.00	\$120,369.54	\$115,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	\$21,302.93	\$35,529.29	\$20,000.00	\$24,333.59	\$20,000.00
401-000-100-534-90-10-01	Salaries - Facilities/Shop	\$0.00	\$0.00	\$16,000.00	\$0.00	\$2,000.00
401-000-100-534-90-11-00	ON Call Pay	\$6,557.00	\$7,475.93	\$8,000.00	\$7,133.44	\$8,000.00
401-000-100-534-90-20-00	Benefits	\$2,965.90	\$3,090.24	\$11,500.00	\$2,865.08	\$3,500.00
401-000-100-534-90-31-00	Office Computer Supplies	\$1,755.53	\$330.40	\$500.00	\$49.49	\$1,000.00
401-000-100-534-90-31-01	Office & Operating Supplies	\$853.67	\$506.49	\$1,000.00	\$1,332.47	\$1,000.00
401-000-100-534-90-40-00	Department of Revenue	\$98,860.36	\$100,597.59	\$100,000.00	\$99,477.41	\$100,000.00
401-000-100-534-90-41-00	Engineering	\$0.00	\$0.00	\$200.00	\$215.16	\$200.00
401-000-100-534-90-42-00	Communications	\$15,170.90	\$17,675.99	\$15,000.00	\$15,901.31	\$15,000.00
401-000-100-534-90-43-00	Travel	\$0.00	\$576.50	\$500.00	\$549.06	\$600.00
401-000-100-534-90-47-01	Utilities	\$7,416.64	\$8,610.86	\$9,500.00	\$11,365.33	\$9,500.00
401-000-100-534-90-48-01	Shop Maintenance	\$6,066.59	\$1,691.31	\$1,000.00	\$2,188.02	\$1,800.00
401-000-100-534-90-49-00	Miscellaneous & Training	\$3,448.11	\$5,403.05	\$9,000.00	\$10,794.73	\$9,000.00
	401-000-100-534 Total	\$1,317,050.20	\$1,422,097.49	\$1,553,250.00	\$1,513,819.94	\$1,658,100.00
401-000-100-582-10-00-00	Hydrant Permit Meter Deposits	\$2,989.34	\$980.53	\$5,000.00	\$2,673.24	\$5,000.00
	401-000-100-582 Total	\$2,989.34	\$980.53	\$5,000.00	\$2,673.24	\$5,000.00
401-000-100-594-34-63-00	Improvement Projects	\$1,357.26	\$0.00	\$65,000.00	\$0.00	\$30,000.00
401-000-100-594-34-64-00	Capital Outlay - Equipment	\$15,386.88	\$2,182.23	\$12,500.00	\$11,803.63	\$10,000.00
	401-000-100-594 Total	\$16,744.14	\$2,182.23	\$77,500.00	\$11,803.63	\$40,000.00
401-000-100-597-00-00-00	Transfer Out	\$0.00	\$0.00	\$150,000.00	\$100,000.00	\$0.00
401-000-100-597-34-00-01	Trsf. TO 410 Equip Rsvs PW	\$12,000.00	\$12,000.00	\$12,000.00	\$62,000.00	\$15,000.00
401-000-100-597-34-00-02	Trsf.to 408-Connection Fees	\$273,000.00	\$283,000.00	\$450,000.00	\$379,485.00	\$300,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$500,000.00
401-000-100-597-34-00-20	Transfer - Benefit Reserve 107	\$4,000.00	\$4,000.00	\$5,000.00	\$5,000.00	\$5,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
401-000-100-597-34-00-34	Water Meter Replacement Reserve-410	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$36,000.00
401-000-100-597-34-00-41	Transfer TO Audit #115	\$2,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$4,500.00
401-000-100-597-34-00-46	Transfer Out TO 115-Insurance	\$81,500.00	\$60,000.00	\$87,000.00	\$87,000.00	\$93,800.00
	401-000-100-597 Total	\$802,500.00	\$791,000.00	\$1,137,000.00	\$1,066,485.00	\$954,300.00
401-000-200-535-10-10-00	Salaries - Sewer/Admin. General	\$66,111.33	\$55,586.69	\$58,000.00	\$55,781.73	\$60,000.00
401-000-200-535-10-20-00	Benefits	\$24,818.67	\$20,752.99	\$26,000.00	\$21,657.02	\$25,500.00
401-000-200-535-10-31-00	Office & Operating Supplies	\$1,580.39	\$2,032.70	\$2,000.00	\$2,071.04	\$1,500.00
401-000-200-535-10-40-00	General Fund Sewer Utility Tax	\$102,520.17	\$106,319.03	\$109,000.00	\$116,037.86	\$126,000.00
401-000-200-535-10-40-02	Sewer Utility Tax - GFCF	\$69,361.35	\$70,879.34	\$72,700.00	\$77,358.57	\$84,000.00
401-000-200-535-10-43-00	Travel-Administrative	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	\$4,651.34	\$8,018.24	\$11,500.00	\$9,923.81	\$8,000.00
401-000-200-535-10-49-00	Miscellaneous	\$8,184.56	\$12,388.28	\$1,000.00	\$274.38	\$500.00
401-000-200-535-30-41-00	Accounting Service Fees	\$85,000.00	\$89,000.00	\$95,000.00	\$95,000.00	\$115,000.00
401-000-200-535-50-10-00	Salaries - Sewer/Maintenance	\$150,412.75	\$149,358.89	\$125,000.00	\$115,587.32	\$150,000.00
401-000-200-535-50-10-01	Overtime Earnings	\$44,516.11	\$25,538.17	\$30,000.00	\$19,921.37	\$30,000.00
401-000-200-535-50-20-00	Benefits	\$81,017.67	\$71,026.93	\$95,000.00	\$52,967.94	\$82,000.00
401-000-200-535-50-31-00	Operating Supplies	\$7,001.69	\$9,391.11	\$10,000.00	\$8,678.02	\$8,000.00
401-000-200-535-50-32-00	Fuel Consumed	\$8,183.15	\$14,413.56	\$10,000.00	\$15,334.06	\$12,000.00
401-000-200-535-50-34-00	Inventory Purchase - Pipe/Fittings	\$2,115.45	\$3,322.90	\$2,000.00	\$5,290.63	\$4,000.00
401-000-200-535-50-35-00	Small Tools	\$1,079.05	\$2,069.81	\$3,000.00	\$5,042.94	\$4,000.00
401-000-200-535-50-45-00	Equipment Rental	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
401-000-200-535-50-48-00	Repairs & Maintenance - Contracted	\$421.08	\$33,752.77	\$23,000.00	\$25,258.96	\$24,000.00
401-000-200-535-50-48-01	Equipment Maintenance	\$5,388.89	\$4,214.10	\$2,500.00	\$8,910.11	\$3,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	\$733.92	\$2,002.35	\$1,000.00	\$2,106.02	\$2,000.00
401-000-200-535-80-10-00	Salaries - Sewer/Operations	\$78,673.96	\$82,940.26	\$130,000.00	\$116,831.83	\$130,000.00
401-000-200-535-80-10-01	Overtime Earnings	\$15,870.04	\$26,473.38	\$25,000.00	\$23,540.64	\$30,000.00
401-000-200-535-80-20-00	Benefits	\$36,406.81	\$42,869.67	\$75,000.00	\$55,513.52	\$71,000.00
401-000-200-535-80-26-00	Uniforms	\$993.71	\$1,382.09	\$3,500.00	\$2,548.43	\$3,500.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	\$40,119.13	\$77,560.92	\$85,000.00	\$63,017.47	\$85,000.00
401-000-200-535-80-40-00	Other Professional Services	\$6,757.90	\$3,180.33	\$5,750.00	\$12,162.22	\$10,000.00
401-000-200-535-80-40-01	Intergovernmental Fees/Services	\$4,508.39	\$4,293.68	\$6,000.00	\$6,051.64	\$8,000.00
401-000-200-535-80-40-02	Bank Merchant Service Fees	\$0.00	\$0.00	\$8,500.00	\$12,425.66	\$12,500.00
401-000-200-535-80-41-00	Professional Services	\$31,665.49	\$3,369.28	\$10,000.00	\$2,811.90	\$2,500.00
401-000-200-535-80-47-00	Utilities	\$102,594.17	\$71,890.55	\$110,000.00	\$80,042.99	\$85,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	\$12,937.99	\$16,513.70	\$15,000.00	\$41,850.42	\$20,000.00
401-000-200-535-80-48-01	Contracted Repairs	\$0.00	\$1,294.80	\$5,000.00	\$2,026.88	\$2,500.00
401-000-200-535-80-49-00	Contract Services - Disposal	\$191,615.25	\$199,089.86	\$250,000.00	\$252,449.69	\$250,000.00
401-000-200-535-90-11-00	ON Call Pay	\$7,920.18	\$7,125.87	\$8,000.00	\$7,474.57	\$8,000.00
401-000-200-535-90-20-00	Benefits	\$3,341.19	\$2,890.15	\$4,000.00	\$2,922.38	\$3,000.00
401-000-200-535-90-31-00	Office Computer Supplies	\$226.03	\$1,569.53	\$1,500.00	\$299.00	\$1,000.00
401-000-200-535-90-40-00	Department of Revenue	\$31,973.04	\$32,327.32	\$37,000.00	\$42,213.17	\$45,000.00
401-000-200-535-90-41-00	Engineering	\$118.44	\$0.00	\$1,000.00	\$0.00	\$500.00
401-000-200-535-90-42-00	Communications	\$9,794.71	\$12,518.72	\$11,000.00	\$11,656.97	\$11,000.00
401-000-200-535-90-43-00	Travel & Training	\$1,836.24	\$2,586.15	\$3,000.00	\$1,166.38	\$2,500.00
401-000-200-535-90-48-00	Facilities Maintenance	\$130.54	\$1,700.28	\$3,500.00	\$3,377.76	\$3,500.00
401-000-200-535-90-49-00	Miscellaneous	\$1,334.56	\$1,586.17	\$1,000.00	\$1,419.12	\$1,500.00
	401-000-200-535 Total	\$1,241,915.34	\$1,273,230.57	\$1,476,150.00	\$1,379,004.42	\$1,526,200.00
401-000-200-594-35-63-00	Improvement Projects	\$1,357.25	\$0.00	\$0.00	\$0.00	\$0.00
401-000-200-594-35-64-00	Capital Outlay - Equipment	\$0.00	\$13,749.78	\$10,000.00	\$9,303.63	\$55,000.00
	401-000-200-594 Total	\$1,357.25	\$13,749.78	\$10,000.00	\$9,303.63	\$55,000.00
401-000-200-597-00-00-00	Transfer Out	\$0.00	\$0.00	\$350,000.00	\$300,000.00	\$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$600,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	\$171,000.00	\$58,000.00	\$500,000.00	\$453,300.00	\$300,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsve PW	\$12,000.00	\$12,000.00	\$12,000.00	\$62,000.00	\$15,000.00
401-000-200-597-35-00-20	Transfer - Benefit Reserve 107	\$3,000.00	\$3,000.00	\$5,000.00	\$5,000.00	\$5,000.00
401-000-200-597-35-00-41	Transfer TO Audit # 115	\$2,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$4,500.00
401-000-200-597-35-00-46	Transfer Out TO 115-Insurance	\$55,000.00	\$42,000.00	\$61,050.00	\$61,050.00	\$68,300.00
	401-000-200-597 Total	\$743,000.00	\$617,000.00	\$1,431,050.00	\$1,384,350.00	\$992,800.00
	Fund Total	\$4,125,556.27	\$4,120,240.60	\$5,689,950.00	\$5,367,439.86	\$5,231,400.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 402 - GARBAGE- SOLID WASTE - REVENUES						
402-000-000-308-51-00-00	Assigned Beginning Cash & Inv	\$25,214.26	\$9,133.16	\$2,000.00	\$2,124.45	\$2,500.00
	402-000-000-308 Total	\$25,214.26	\$9,133.16	\$2,000.00	\$2,124.45	\$2,500.00
402-000-000-343-70-00-00	Garbage/solid Waste Charges	\$430,573.45	\$438,081.86	\$500,000.00	\$466,960.55	\$500,000.00
402-000-000-343-70-01-00	Solid Waste/Garbage Utility Tax	\$43,324.56	\$31,489.00	\$50,000.00	\$45,997.33	\$50,000.00
	402-000-000-343 Total	\$473,898.01	\$469,570.86	\$550,000.00	\$512,957.88	\$550,000.00
402-000-000-361-11-00-00	Interest ON Investments	\$15.59	\$4.36	\$50.00	\$0.00	\$50.00
	402-000-000-361 Total	\$15.59	\$4.36	\$50.00	\$0.00	\$50.00
402-000-000-382-90-00-00	Garbage/solid Waste Tax	\$15,289.57	\$14,707.24	\$18,000.00	\$16,408.48	\$18,000.00
	402-000-000-382 Total	\$15,289.57	\$14,707.24	\$18,000.00	\$16,408.48	\$18,000.00
	Fund Total	\$514,417.43	\$493,415.62	\$570,050.00	\$531,490.81	\$570,550.00
FUND 402 - GARBAGE- SOLID WASTE - EXPENDITURES						
402-000-000-537-00-31-00	Office Supplies	\$0.00	\$24.18	\$200.00	\$19.68	\$200.00
402-000-000-537-00-40-00	General Fund Utility Tax - Streets	\$25,924.64	\$26,336.26	\$30,000.00	\$28,019.41	\$30,000.00
402-000-000-537-00-40-02	Garbage Utility Tax - GFCF	\$17,612.30	\$17,557.50	\$20,000.00	\$18,679.60	\$20,000.00
402-000-000-537-00-41-00	Accounting Service Fees	\$33,000.00	\$35,000.00	\$33,000.00	\$33,000.00	\$33,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	\$365,987.01	\$362,740.67	\$425,000.00	\$396,933.32	\$425,000.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	\$6,939.43	\$3,056.30	\$3,000.00	\$3,192.30	\$3,500.00
402-000-000-537-00-42-00	Postage	\$5,490.46	\$1,900.78	\$2,500.00	\$1,785.71	\$2,500.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	\$1,850.39	\$713.15	\$1,000.00	\$741.04	\$1,000.00
	402-000-000-537 Total	\$456,804.23	\$447,328.84	\$514,700.00	\$482,371.06	\$515,200.00
402-000-000-582-90-00-00	Garbage B&O State Excise Tax	\$22,480.04	\$21,962.33	\$26,000.00	\$24,352.84	\$26,000.00
	402-000-000-582 Total	\$22,480.04	\$21,962.33	\$26,000.00	\$24,352.84	\$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	\$0.00
402-000-000-597-00-02-00	Transfer TO Streets	\$25,000.00	\$21,000.00	\$25,000.00	\$22,500.00	\$25,000.00
	402-000-000-597 Total	\$26,000.00	\$22,000.00	\$26,000.00	\$23,500.00	\$25,000.00
	Fund Total	\$505,284.27	\$491,291.17	\$566,700.00	\$530,223.90	\$566,200.00
FUND 403 - STORMWATER OPERATIONS - REVENUES						
403-000-000-308-51-00-00	Assigned Beginning Cash & Inv	\$70,080.07	\$118,688.65	\$159,500.00	\$179,046.92	\$300,000.00
	403-000-000-308 Total	\$70,080.07	\$118,688.65	\$159,500.00	\$179,046.92	\$300,000.00
403-000-000-343-10-00-00	Storm Drainage - Utility Fees	\$127,095.42	\$141,742.83	\$153,300.00	\$176,180.97	\$180,000.00
	403-000-000-343 Total	\$127,095.42	\$141,742.83	\$153,300.00	\$176,180.97	\$180,000.00
403-000-000-361-11-00-00	Interest ON Investments	\$74.06	\$2,266.25	\$1,200.00	\$10,661.17	\$6,000.00
	403-000-000-361 Total	\$74.06	\$2,266.25	\$1,200.00	\$10,661.17	\$6,000.00
403-000-000-367-43-10-00	Stormwater Connection Fees	\$3,600.00	\$1,200.00	\$8,000.00	\$9,000.00	\$3,000.00
	403-000-000-367 Total	\$3,600.00	\$1,200.00	\$8,000.00	\$9,000.00	\$3,000.00
403-000-000-368-50-00-00	Special Assessments	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
	403-000-000-368 Total	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Total	\$200,999.55	\$263,897.73	\$322,000.00	\$374,889.06	\$489,000.00
FUND 403 - STORMWATER OPERATIONS - EXPENDITURES						
403-000-000-531-00-10-00	Storm Drainage - Salaries	\$6,434.25	\$10,580.61	\$20,000.00	\$6,142.63	\$20,000.00
403-000-000-531-00-10-01	Overtime Earnings	\$0.00	\$0.00	\$3,000.00	\$0.00	\$5,000.00
403-000-000-531-00-20-00	Storm Drainage - Benefits	\$2,694.59	\$4,165.83	\$12,000.00	\$2,051.53	\$10,000.00
403-000-000-531-00-31-00	Supplies	\$1,073.08	\$729.08	\$1,000.00	\$771.51	\$1,000.00
403-000-000-531-00-33-00	Small Tools & Minor Equipment	\$683.69	\$0.00	\$5,000.00	\$4,249.10	\$1,500.00
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 Serv. - Contracted	\$2,158.00	\$0.00	\$35,000.00	\$1,527.27	\$35,000.00
403-000-000-531-00-41-00	Administrative Service Fees	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
403-000-000-531-00-48-00	Equipment Maintenance	\$0.00	\$120.00	\$29,500.00	\$31,018.92	\$14,000.00
	403-000-000-531 Total	\$13,043.61	\$15,595.52	\$107,700.00	\$47,760.96	\$88,700.00
403-000-000-581-20-01-00	Interfund Loan Repayment	\$66,652.80	\$68,326.35	\$0.00	\$0.00	\$0.00
	403-000-000-581 Total	\$66,652.80	\$68,326.35	\$0.00	\$0.00	\$0.00
403-000-000-592-31-80-00	Interfund Loan Interest Payment	\$2,614.49	\$928.94	\$0.00	\$0.00	\$0.00
	403-000-000-592 Total	\$2,614.49	\$928.94	\$0.00	\$0.00	\$0.00
	Fund Total	\$82,310.90	\$84,850.81	\$107,700.00	\$47,760.96	\$88,700.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 408 - WATER IMPROVEMENT RESERVES - REVENUES						
408-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$520,000.00	\$100,000.00	\$82,000.00	\$82,000.00	\$81,700.00
408-000-000-308-41-00-00	Committed Beginning Cash & Investments	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00
408-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$791,399.59	\$897,048.54	\$1,218,000.00	\$1,214,041.30	\$1,800,000.00
	408-000-000-308 Total	\$1,311,399.59	\$1,057,048.54	\$1,300,000.00	\$1,296,041.30	\$1,881,700.00
408-000-000-331-97-03-00	FEMA - Federal Aid r	\$0.00	\$0.00	\$0.00	\$25,167.24	\$0.00
	408-000-000-331 Total	\$0.00	\$0.00	\$0.00	\$25,167.24	\$0.00
408-000-000-361-11-00-00	Interest ON Investments	\$3,597.24	\$13,221.77	\$10,000.00	\$45,941.38	\$35,000.00
	408-000-000-361 Total	\$3,597.24	\$13,221.77	\$10,000.00	\$45,941.38	\$35,000.00
408-000-000-382-20-00-01	Water Project Retainage	\$47,486.47	\$3,773.99	\$0.00	\$0.00	\$0.00
	408-000-000-382 Total	\$47,486.47	\$3,773.99	\$0.00	\$0.00	\$0.00
408-000-000-391-90-00-01	EPA-DOH-DWSRF Loan - GM Reservoir	\$501,974.91	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-391 Total	\$501,974.91	\$0.00	\$0.00	\$0.00	\$0.00
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	\$273,000.00	\$283,000.00	\$450,000.00	\$379,485.00	\$300,000.00
408-000-000-397-00-11-00	Transfer from Reserves	\$0.00	\$0.00	\$0.00	\$220,276.55	\$0.00
408-000-000-397-00-13-00	Transfer From Water Rates	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$500,000.00
408-000-000-397-00-99-00	Transfer From Water	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00
	408-000-000-397 Total	\$673,000.00	\$683,000.00	\$850,000.00	\$1,099,761.55	\$800,000.00
	Fund Total	\$2,537,458.21	\$1,757,044.30	\$2,160,000.00	\$2,466,911.47	\$2,716,700.00
FUND 408 - WATER IMPROVEMENT RESERVES - EXPENDITURES						
408-000-000-582-20-00-01	Water Project Retainage	\$0.00	\$51,260.46	\$0.00	\$0.00	\$0.00
	408-000-000-582 Total	\$0.00	\$51,260.46	\$0.00	\$0.00	\$0.00
408-000-000-591-34-70-01	DWSRF - Green Mtn Reservoir Loan Principal	\$639.75	\$77,059.48	\$78,000.00	\$74,281.70	\$77,600.00
408-000-000-591-34-70-04	PWTF Const. Loan Princ. H2Oplant	\$217,525.94	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-591 Total	\$218,165.69	\$77,059.48	\$78,000.00	\$74,281.70	\$77,600.00
408-000-000-592-34-80-01	DWSRF Green Mtn Reservoir Loan Interest	\$223.91	\$5,141.30	\$4,000.00	\$4,370.71	\$4,100.00
408-000-000-592-34-80-04	PWTF Const. Loan Int. H2Oplant	\$1,087.63	\$0.00	\$0.00	\$0.00	\$0.00
	408-000-000-592 Total	\$1,311.54	\$5,141.30	\$4,000.00	\$4,370.71	\$4,100.00
408-000-000-594-34-61-00	Water System Capital Assests	\$12,617.82	\$36,162.69	\$80,000.00	\$0.00	\$80,000.00
408-000-000-594-34-64-00	Capital Equipment	\$0.00	\$0.00	\$0.00	\$1,516.67	\$0.00
408-000-000-594-34-65-01	Project - Engineering	\$187,385.39	\$34,542.50	\$12,000.00	\$3,668.46	\$0.00
408-000-000-594-34-65-02	Project Costs - Capital Maintenance	\$29,789.05	\$60,198.01	\$81,250.00	\$81,484.26	\$100,000.00
408-000-000-594-34-65-03	Project Costs - Construction	\$1,031,140.18	\$196,638.56	\$0.00	\$432.47	\$0.00
408-000-000-594-34-65-04	Project Costs - Miscellaneous	\$0.00	\$0.00	\$0.00	\$6,200.00	\$0.00
	408-000-000-594 Total	\$1,260,932.44	\$327,541.76	\$173,250.00	\$93,301.86	\$180,000.00
	Fund Total	\$1,480,409.67	\$461,003.00	\$255,250.00	\$171,954.27	\$261,700.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 410 - PUBLIC WORKS EQUIPMENT RESERVES - REVENUES						
410-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$59,990.92	\$84,085.48	\$18,000.00	\$19,872.25	\$75,000.00
410-000-000-308-51-00-01	Assigned Beginning Cash & Investments - Meter Replacement	\$29,920.08	\$26,330.52	\$52,000.00	\$51,425.70	\$25,000.00
	410-000-000-308 Total	\$89,911.00	\$110,416.00	\$70,000.00	\$71,297.95	\$100,000.00
410-000-000-361-11-00-00	Interest ON Investments	\$94.56	\$1,516.54	\$1,000.00	\$2,398.69	\$1,600.00
	410-000-000-361 Total	\$94.56	\$1,516.54	\$1,000.00	\$2,398.69	\$1,600.00
410-000-000-395-10-00-00	Rev./Sale of Fixed Assets	\$0.00	\$31,250.00	\$0.00	\$0.00	\$0.00
	410-000-000-395 Total	\$0.00	\$31,250.00	\$0.00	\$0.00	\$0.00
410-000-000-397-00-00-00	Operating Transfers IN FR 401	\$24,000.00	\$24,000.00	\$24,000.00	\$124,000.00	\$30,000.00
410-000-000-397-34-00-34	Water Meter Replacement Reserve	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$36,000.00
	410-000-000-397 Total	\$54,000.00	\$54,000.00	\$54,000.00	\$154,000.00	\$66,000.00
	Fund Total	\$144,005.56	\$197,182.54	\$125,000.00	\$227,696.64	\$167,600.00
FUND 410 - PUBLIC WORKS EQUIPMENT RESERVES - EXPENDITURES						
410-000-000-594-34-64-00	Capital Outlay - Equipment	\$0.00	\$120,979.34	\$27,000.00	\$26,905.70	\$20,000.00
410-000-000-594-34-64-01	Capital Outlay - Meters	\$33,589.56	\$4,905.25	\$45,000.00	\$40,043.29	\$0.00
	410-000-000-594 Total	\$33,589.56	\$125,884.59	\$72,000.00	\$66,948.99	\$20,000.00
	Fund Total	\$33,589.56	\$125,884.59	\$72,000.00	\$66,948.99	\$20,000.00
FUND 412 - SEWER LOAN RESERVE - REVENUES						
412-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$266,352.28	\$270,231.90	\$274,500.00	\$274,402.95	\$285,000.00
	412-000-000-308 Total	\$266,352.28	\$270,231.90	\$274,500.00	\$274,402.95	\$285,000.00
412-000-000-361-11-00-00	Interest ON Investments	\$3,879.62	\$4,171.05	\$6,000.00	\$7,728.89	\$8,000.00
	412-000-000-361 Total	\$3,879.62	\$4,171.05	\$6,000.00	\$7,728.89	\$8,000.00
	Fund Total	\$270,231.90	\$274,402.95	\$280,500.00	\$282,131.84	\$293,000.00
FUND 412 - SEWER LOAN RESERVE - EXPENDITURES						
412-000-000-508-31-00-00	Restricted Ending Cash & Investments	\$270,231.90	\$274,402.95	\$280,500.00	\$282,131.84	\$293,000.00
	412-000-000-508 Total	\$270,231.90	\$274,402.95	\$280,500.00	\$282,131.84	\$293,000.00
	Fund Total	\$270,231.90	\$274,402.95	\$280,500.00	\$282,131.84	\$293,000.00
FUND 413 - I & I RESERVE - REVENUES						
413-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$392,902.40	\$465,394.38	\$375,000.00	\$314,562.18	\$212,000.00
	413-000-000-308 Total	\$392,902.40	\$465,394.38	\$375,000.00	\$314,562.18	\$212,000.00
413-000-000-361-11-00-00	Interest ON Investments	\$3,224.69	\$4,399.80	\$1,500.00	\$11,606.34	\$8,000.00
413-000-000-361-40-00-03	Interfund Loan Interest	\$2,614.49	\$928.95	\$0.00	\$0.00	\$0.00
	413-000-000-361 Total	\$5,839.18	\$5,328.75	\$1,500.00	\$11,606.34	\$8,000.00
413-000-000-381-20-00-03	Interfund Loan Repayment	\$66,652.80	\$68,326.34	\$0.00	\$0.00	\$0.00
	413-000-000-381 Total	\$66,652.80	\$68,326.34	\$0.00	\$0.00	\$0.00
413-000-000-391-80-35-01	DOE-WQC Loan - N. DT Sewer Line Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$5,200,000.00
	413-000-000-391 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$5,200,000.00
	Fund Total	\$465,394.38	\$539,049.47	\$376,500.00	\$326,168.52	\$5,420,000.00
FUND 413 - I & I RESERVE - EXPENDITURES						
413-000-000-594-35-63-00	I & I Improvements	\$0.00	\$224,487.29	\$300,000.00	\$111,695.93	\$0.00
413-000-000-594-35-63-20	I & I Rehab. Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$5,200,000.00
	413-000-000-594 Total	\$0.00	\$224,487.29	\$300,000.00	\$111,695.93	\$5,200,000.00
	Fund Total	\$0.00	\$224,487.29	\$300,000.00	\$111,695.93	\$5,200,000.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 415 - SEWER IMPROVEMENT RESERVE - REVENUES						
415-000-000-308-31-00-00	Restricted Beginning Cash & Investments	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$295,000.00
415-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$373,354.07	\$965,782.27	\$1,150,000.00	\$1,077,172.66	\$2,000,000.00
	415-000-000-308 Total	\$673,354.07	\$1,265,782.27	\$1,450,000.00	\$1,377,172.66	\$2,295,000.00
415-000-000-337-00-00-01	Project Contribution - Port of Kalama	\$540,095.85	\$0.00	\$0.00	\$0.00	\$0.00
	415-000-000-337 Total	\$540,095.85	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-361-11-00-00	Interest ON Investments	\$5,864.49	\$16,282.28	\$8,000.00	\$40,807.30	\$32,000.00
415-000-000-361-40-00-01	Interfund Loan Interest	\$0.00	\$496.25	\$0.00	\$0.00	\$0.00
	415-000-000-361 Total	\$5,864.49	\$16,778.53	\$8,000.00	\$40,807.30	\$32,000.00
415-000-000-381-20-00-01	Interfund Loan Repayment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	415-000-000-381 Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-397-00-00-00	Transfers-In	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00
415-000-000-397-00-01-00	Oper. Transfer In - Sewer Hookups	\$171,000.00	\$58,000.00	\$500,000.00	\$453,300.00	\$300,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00	\$600,000.00
	415-000-000-397 Total	\$671,000.00	\$558,000.00	\$1,000,000.00	\$1,253,300.00	\$900,000.00
	Fund Total	\$1,890,314.41	\$1,840,560.80	\$2,458,000.00	\$2,671,279.96	\$3,227,000.00
FUND 415 - SEWER IMPROVEMENT RESERVE - EXPENDITURES						
415-000-000-591-35-70-04	Loan - DOE-SRF-WWTP - Principal	\$295,495.74	\$295,495.74	\$300,000.00	\$295,495.74	\$295,000.00
	415-000-000-591 Total	\$295,495.74	\$295,495.74	\$300,000.00	\$295,495.74	\$295,000.00
415-000-000-594-35-63-01	Project Engineering	\$9,853.69	\$0.00	\$0.00	\$0.00	\$0.00
415-000-000-594-35-63-02	Project - Capital Maintenance	\$49,400.10	\$167,892.40	\$157,250.00	\$137,578.22	\$378,000.00
415-000-000-594-35-63-03	Project Costs Miscellaneous	\$269,782.61	\$0.00	\$0.00	\$0.00	\$0.00
	415-000-000-594 Total	\$329,036.40	\$167,892.40	\$157,250.00	\$137,578.22	\$378,000.00
	Fund Total	\$624,532.14	\$463,388.14	\$457,250.00	\$433,073.96	\$673,000.00
FUND 420 - WATER IMPROVEMENT PROJECT RESERVE - REVENUES						
420-000-000-308-51-00-00	Assigned Beginning Cash & Investments	\$340,126.67	\$340,161.30	\$285,500.00	\$285,588.86	\$0.00
	420-000-000-308 Total	\$340,126.67	\$340,161.30	\$285,500.00	\$285,588.86	\$0.00
420-000-000-361-11-00-00	Interest ON Investments	\$359.63	\$4,410.25	\$12,000.00	\$11,840.69	\$0.00
	420-000-000-361 Total	\$359.63	\$4,410.25	\$12,000.00	\$11,840.69	\$0.00
	Fund Total	\$340,486.30	\$344,571.55	\$297,500.00	\$297,429.55	\$0.00
FUND 420 - WATER IMPROVEMENT PROJECT RESERVE -EXPENDITURES						
420-000-000-594-34-63-00	Water Impr. Projects	\$325.00	\$58,982.69	\$77,200.00	\$77,153.00	\$0.00
	420-000-000-594 Total	\$325.00	\$58,982.69	\$77,200.00	\$77,153.00	\$0.00
420-000-000-597-00-00-00	Operating Transfers Out	\$0.00	\$0.00	\$220,300.00	\$220,276.55	\$0.00
	420-000-000-597 Total	\$0.00	\$0.00	\$220,300.00	\$220,276.55	\$0.00
	Fund Total	\$325.00	\$58,982.69	\$297,500.00	\$297,429.55	\$0.00

2024 BUDGET ESTIMATES

Account Number	Description	Actual 2021	Actual 2022	Budget 2023	Actual 2023	Budget 2024
FUND 632 - STATE REVENUES - FIDUCIARY FUND - REVENUES						
632-000-000-308-31-00-00	Restricted Beginning Cash Balance	\$155.00	\$18.00	\$100.00	\$0.00	\$0.00
	632-000-000-308 Total	\$155.00	\$18.00	\$100.00	\$0.00	\$0.00
632-000-000-386-00-00-00	Court - State Share District Court	\$21,041.41	\$12,400.39	\$30,000.00	\$16,053.62	\$30,000.00
	632-000-000-386 Total	\$21,041.41	\$12,400.39	\$30,000.00	\$16,053.62	\$30,000.00
632-000-000-389-30-00-01	Building Energy Code - State Fee	\$926.50	\$944.00	\$1,000.00	\$1,183.50	\$1,000.00
632-000-000-389-30-00-02	WSP-CWP State Share	\$1,472.25	\$1,013.50	\$2,000.00	\$1,368.25	\$2,000.00
	632-000-000-389 Total	\$2,398.75	\$1,957.50	\$3,000.00	\$2,551.75	\$3,000.00
	Fund Total	\$23,595.16	\$14,375.89	\$33,100.00	\$18,605.37	\$33,000.00
FUND 632 - STATE REVENUES - FIDUCIARY FUND - EXPENDITURES						
632-000-000-586-00-00-00	Court State Remittance	\$21,041.41	\$12,400.39	\$30,000.00	\$16,053.62	\$30,000.00
	632-000-000-586 Total	\$21,041.41	\$12,400.39	\$30,000.00	\$16,053.62	\$30,000.00
632-000-000-589-30-00-01	Building Energy Code - State Remittance	\$1,081.50	\$944.00	\$1,000.00	\$1,183.50	\$1,000.00
632-000-000-589-30-00-02	WSP - CWP - State Remittance	\$1,454.25	\$1,031.50	\$2,000.00	\$1,194.00	\$2,000.00
	632-000-000-589 Total	\$2,535.75	\$1,975.50	\$3,000.00	\$2,377.50	\$3,000.00
	Fund Total	\$23,577.16	\$14,375.89	\$33,000.00	\$18,431.12	\$33,000.00