

CITY OF KELSO
2019/2020
BUDGET

City of Kelso, Washington



FISCAL YEAR 2019/2020 BUDGET

CITY MANAGER
Steve Taylor

KELSO CITY COUNCIL
Nancy Malone, Mayor
Kim Lefebvre, Deputy Mayor
Larry Alexander
David Futcher
Jeffrey McCallister
Mike Karnofski
Jim Hill

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ORDINANCE NO. 18-3923

**AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND
ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE
2019/2020 FISCAL YEARS.**

THE CITY COUNCIL OF THE CITY OF KELSO DO ORDAIN AS FOLLOWS:

SECTION 1. That the City budget for the ensuing biennium of 2019/2020, as the same now appears in the Office of the City Clerk, be and the same is hereby in all respects adopted and approved.

SECTION 2. That the following are the separate totals of the appropriation total allowed for each of the following funds:

<u>FUND</u>	<u>2019 Budget</u>	<u>2020 Budget</u>
General	\$10,895,182	\$9,763,202
Street	868,340	875,790
Arterial Street	7,420,320	15,825,780
Library	597,380	617,180
Paths & Trails	-	-
Kelso Station	59,260	60,880
Stadium	188,000	188,000
Highlander Festival	42,400	42,400
Parks and Recreation	1,897,495	1,494,065
HUD Grant	95,000	95,000
Façade/Mural	35,000	35,000
Criminal Justice	265,345	272,885
Transportation Improvement District	200,000	185,000
2011 G.O. Bond	1,033,733	841,233
Capital Projects	209,533	210,933
Solid Waste	1,680,385	1,739,800
Water	5,050,531	4,680,466
Water Capital Reserve	1,025,000	675,000
Sewer	5,952,731	7,494,002
Drainage	860,705	871,860
Sewer Capital Reserve	960,150	2,475,150
Drainage Capital Reserve	150,000	150,000
Water Guarantee Deposit	200,000	200,000

Revenue Bond Fund	-	-
Bond Reserve Fund	-	38,000
Equipment Reserve	270,000	235,000
Firemen's Pension	<u>92,000</u>	<u>98,000</u>

TOTAL APPROPRIATIONS	<u>\$40,048,490</u>	<u>\$49,164,626</u>
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SECTION 3. That the City Clerk be and is hereby authorized and directed to transmit a copy of the budget as adopted to the Division of Municipal Corporations.

SECTION 4. This Ordinance shall be in full force and effect on the first day of January, 2019.

ADOPTED by the City Council and **SIGNED** by the Mayor this 3rd day of December, 2018.

Nancy Malone
MAYOR

ATTEST/AUTHENTICATION:

Rina Hult
CITY CLERK

APPROVED AS TO FORM:

Janean Parker
CITY ATTORNEY

PUBLISHED: Sat., Dec. 8th, 2018



December 31, 2018

To the Honorable Nancy Malone, Mayor
Members of the City Council
Citizens of Kelso

I am pleased to present the City's biennial budget for the 2019-2020 fiscal biennium. This budget reflects the Council's goals while maintaining our core services. The budget document incorporates the City Council's priorities from the various budget goals and action plan discussions which include the following:

- Well-maintained, reliable public infrastructure systems that encourage economic growth and enhance community quality.
- Community renewal and economic growth that provides sustainable resources for public services and facilities.
- Consistent, effective delivery of Kelso city services that meets or exceeds standards of professionalism and accountability.
- Provide proactive and visionary regional leadership.

While this budget is technically a biennial budget, it is broken out as two annual budgets with 2019 and 2020 in separate columns. Annual appropriated budgets are adopted for each City fund and constitute the legal authority for expenditures at that level. The budget proposes the use of approximately \$250,000 of General Fund Reserves in 2019 and \$500,000 in 2020. In addition, this budget proposes the use of reserves from other general fund supported funds (Street Fund) in the amount of \$90,000 in both 2019 and 2020, respectively. This budget retains, for the most part, the current level of service to the citizens.

Economic Environment

During the 2017/2018 biennium, certain general fund revenues have come in at a rate much higher than was budgeted. Sales taxes have outpaced budgetary estimates in both 2017 and 2018, State shared revenues have been restored to pre-recession levels, and Real Estate Excise Taxes have been coming in at record amounts. A good portion of the increases seen in sales tax during the current biennium are considered one-time revenues that were spurred by large construction projects inside City limits. We expect the current economic conditions to continue through the 2019/2020 biennium.

Challenges for the 2019-2020 Budget Process

General Fund (Including the Street, Library, and Parks funds)

The challenges in preparing the budget for the City included flat revenue projections combined with rising and or additional costs of operations. These costs include:

- Cost of Living increases of 2.5% in 2019 and 2.0% in 2018.
- Employer portion of PERS pension contributions will be 12.86% of employee salaries in 2019.
- Increases in employee health insurance benefits.
- Increase in property and general liability insurance premiums.
- Vehicle replacements in police department, 3 vehicles in 2019 and two vehicles in 2020.
- Technology investments – new financial software in 2018/2019 and GIS software in 2019/2020.

General Fund Departments	General Fund Expenditures				
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget
City Council	\$146,827	\$145,929	\$171,721	\$173,600	\$176,550
Municipal Court	228,733	259,979	299,600	330,100	320,100
City Manager	229,941	325,943	345,400	355,950	362,730
Finance	620,783	628,024	643,600	684,600	689,100
Attorney	124,001	132,490	169,575	163,250	165,350
Police Operations	3,588,769	3,880,297	3,869,943	4,043,760	4,118,360
Police Records	427,773	442,671	477,736	457,900	467,200
Jail	285,010	281,974	315,000	340,000	360,000
General Government	1,562,685	1,656,804	1,680,102	1,544,472	1,682,312
Engineering	1,482,979*	683,323	733,750	2,251,100*	860,250
Community Development	243,544	345,145	332,030	379,350	390,250
Fire/Emergency Medical	<u>170,952</u>	<u>170,952</u>	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>
Total Expenditures	<u>\$9,111,997</u>	<u>\$8,953,531</u>	<u>\$9,209,457</u>	<u>\$10,895,182</u>	<u>\$9,763,202</u>

*Includes FAA Grant expenditures.

2019/2020 Revenue Assumptions

Revenue forecasts were made assuming the current economic conditions will continue through the 2020 fiscal year. Sales, Business and Occupation, Property, and Utility taxes make up the lion's share of the City's revenues. Increases in property taxes are limited by law to 1% of the previous year's levy plus the tax on newly constructed property. Taxes on the various utilities are projected to increase by 3% over 2017 actual levels in 2019 and another 1.75% in 2020. Business and Occupation taxes are projected to remain flat in 2019 & 2020. Sales tax, which represents the City's largest single source of revenue, is also projected to remain flat in 2019/2020 but is projected to remain higher than pre-recession levels.

2019/2020 Expenditure Assumptions

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2019 and 2020 project increases of 2.5% and 2.0%, respectively, for all City employees. The number of full-time employees is projected to remain at 79 full time employees.

City of Kelso Full-time Positions						
	2015	2016	2017	2018	2019	2020
General Government						
Community Development	1.7	3.0	3.0	3.0	3.0	3.0
Finance	7.0	7.0	7.0	7.0	7.5	7.0
City Attorney	.4	.4	.4	.4	.4	.4
Admin.	1.6	1.6	2.6	2.6	2.6	2.6
Engineering	5.0	5.0	5.0	5.0	5.0	5.0
Airport	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety						
Police						
Admin.	2.0	3.0	3.0	3.0	3.0	3.0
Officers	23.0	23.0	25.0	25.0	25.0	25.0
Civilians	4.4	4.4	4.4	4.4	4.4	4.4
Highways & Streets						
Maintenance	1.0	1.0	1.0	1.0	1.0	1.0
Traffic	1.0	1.0	1.0	1.0	1.0	1.0
Culture and recreation						
Library	6.0	6.0	6.0	6.0	6.0	6.0
Parks	1.0	1.0	2.0	2.0	2.0	2.0
Utilities						
Water	8.6	8.6	9.1	9.1	9.1	9.1
Sewer	6.4	6.4	6.9	6.9	6.9	6.9
Drainage	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE's	<u>73.1</u>	<u>75.4</u>	<u>80.4</u>	<u>80.4</u>	<u>80.9</u>	<u>80.4</u>

On the benefits side, the City offers four health benefit plans to its employees—HSA-qualified high deductible plan and traditional \$500 deductible plan through either a PPO or HMO model. The City pays either most or all of the premiums for the high deductible plans and contributes the amount of the deductible into a health savings account. For those employees choosing the traditional plan, the City applies the amount it would pay for the high deductible option, including the health savings contribution, to the premium of the traditional plan and the employee pays any remaining premium balance. The City has experienced substantial savings on medical insurance since the implementation of this defined contribution model. Our projections for 2019/2020 reflect these savings. We are projecting an increase of approximately 1.5% in 2019 and 5% in 2020 for our PPO Plans and 5% for 2019 and 2020 for our HMO Plans.

Other City Funds

Arterial Street Fund

The arterial street fund accounts for the receipt and expenditure of road maintenance fees on the City's solid waste collector, various grants, and transfers from the general fund. Revenues are designated for construction, improvement, and repair of arterial streets or for payment of related municipal indebtedness.

Projects budgeted for 2019 and 2020 include the following:

- 2019 – Citywide Street Overlay project \$150,000. Funded by transfer from the general fund.
- 2019 – Railroad Crossing Environmental Study \$900,000. Funded by State grant.
- 2019 – Sidewalk Improvement Program \$60,000. Funded by transfer from general fund.
- 2019 – Grade Street Safety Improvements Phase 2 \$350,000. Funded by Federal grant.
- 2019 – Haussler Road Repair \$175,000. Funded by transfer from general fund
- 2019 – South Kelso Drive Overlay \$400,000. Funded by State grant.
- 2019/2020 – West Main Revitalization Phase 2 \$8,500,000. Funded by Federal and State grants.
- 2019/2020 – SAFE Routes to Schools project \$500,000. Funded by State grant.
- 2019/2020 – South Kelso Railroad Crossing Design and Construction \$12,300,000. Funded by State grant.
- 2020 – Citywide Street Overlay project \$200,000. Funded by transfer from the general fund and road maintenance fees paid by Waste Control.
- 2020 – West Vista Road Repairs \$250,000. Funded by transfer from general fund.
- 2020 – Streetlight Upgrades \$75,000. Funded by transfer from general fund.

Funding for certain projects mentioned above have not been secured. Should funding not become available these projects will not proceed.

Parks Fund

The Park Fund has budgeted for 2019 and 2020 \$2,505,000 to perform parking and roadway upgrades at Tam O'Shanter Park. The City anticipates \$1,300,000 in grants from the State, with a local match of \$600,000 being provided from Mitigation Bank proceeds, \$200,000 provided by hotel/motel tax receipts and the remainder being funded through an interfund loan from the City's debt service fund. In addition, in 2020 the city has \$100,000 budgeted for upgrades at the Catlin/Rotary Spray Park.

Miscellaneous Funds

The HUD Grant Fund has budgeted for 2019 and 2020 transfers from HUD #1 of \$35,000 in each year for the Kelso Downtown Façade Improvement program. Transfers from HUD #'s 2 thru 6 in the amount of \$60,000 to the general fund for nuisance abatement in 2019 and 2020.

Utility Funds

In 2013/2014 the City had a utility rate study conducted to determine what the proper increases should be based on future capital needs, as well as, inflationary adjustments for operations. In addition to the rate study, staff prepares a five-year revenue/expenditure forecast to help determine if we're on pace with the recommendations of the rate study.

Proposed utility rate increases are as follows:

	2019	2020
Water – residential & commercial	3.0%	3.0%
Water – industrial	3.0%	3.0%
Sewer – residential & commercial	2.0%	2.0%
Sewer – industrial	2.0%	2.0%
Stormwater	3.0%	3.0%
Solid Waste	4.0%	4.0%

Projects budgeted for 2019 and 2020 include the following:

- 2019 – West Kelso Cowlitz Way Connection \$800,000. Funded by water rates.
- 2020 – Paxton Supply Line 200,000. Funded by water rates.
- 2020 – Donation Pump Station Design/Construction \$2,250,000. Funding to be determined.

In Summary

I am pleased to present the City of Kelso's 2019/2020 Budget, which, in essence is the financial plan for the ensuing biennium for the City and its many programs. The budget document is perhaps one of the most important documents of the City as it outlines the operational and capital goals with a related financial plan for the City. The 2019/2020 budget continues to reflect the economic challenges that face our City; with slow or little growth, yet the cost of delivering service continues to climb. Fortunately, the City's current financial position is healthy enough to absorb the projected deficits for 2019 and 2020. As always, City staff will continue to find ways to work in a more efficient and smarter manner to be able to provide essential core services to our citizens.

Respectfully Submitted,



Brian Butterfield
Finance Director

CITY OF KELSO

2019 FINAL BUDGET

FUND SUMMARY

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 3,500,000	\$ 10,639,473	\$ 255,709	\$ 10,895,182	\$ 10,895,182	\$ -	\$ 10,895,182	\$ 3,244,291
101	STREET MAINTENANCE FUND	535,000	778,340	90,000	868,340	868,340	-	868,340	445,000
102	ARTERIAL STREET FUND	-	7,420,320	-	7,420,320	7,420,320	-	7,420,320	-
103	LIBRARY FUND	52,000	592,492	4,888	597,380	597,380	-	597,380	47,112
104	PATHS & TRAILS FUND	3,000	1,305	-	1,305	-	1,305	1,305	4,305
105	KELSO STATION FUND	21,000	59,260	-	59,260	59,260	-	59,260	21,000
106	STADIUM FUND	159,000	198,520	-	198,520	188,000	10,520	198,520	169,520
107	HIGHLANDER FESTIVAL FUND	7,000	42,400	-	42,400	42,400	-	42,400	7,000
108	PARKS & RECREATION FUND	22,000	1,897,495	-	1,897,495	1,897,495	-	1,897,495	22,000
114	HUD GRANT FUND	305,000	30,100	64,900	95,000	95,000	-	95,000	240,100
115	FACADE IMPROVEMENT FUND	-	35,000	-	35,000	35,000	-	35,000	-
120	CRIMINAL JUSTICE FUND	71,000	265,345	-	265,345	265,345	-	265,345	71,000
125	TBD FUND	35,000	190,000	10,000	200,000	200,000	-	200,000	25,000
206	G.O. BOND FUND	2,300,000	468,063	565,670	1,033,733	1,033,733	-	1,033,733	1,734,330
301	CAPITAL PROJECTS FUND	265,000	101,500	108,033	209,533	209,533	-	209,533	156,967
402	SOLID WASTE FUND	120,000	1,685,050	-	1,685,050	1,680,385	4,665	1,685,050	124,665
403	WATER FUND	4,100,000	3,931,000	1,119,531	5,050,531	5,050,531	-	5,050,531	2,980,469
404	WATER CAPITAL RESERVE FUND	300,000	1,281,000	-	1,281,000	1,025,000	256,000	1,281,000	556,000
405	SEWER FUND	1,300,000	5,522,500	430,231	5,952,731	5,952,731	-	5,952,731	869,769
407	DRAINAGE FUND	85,000	870,200	-	870,200	860,705	9,495	870,200	94,495
408	SEWER CAPITAL RESERVE FUND	1,600,000	840,000	120,150	960,150	960,150	-	960,150	1,479,850
409	WATER GUARANTEE DEPOSIT FUND	350,000	200,000	-	200,000	200,000	-	200,000	350,000
410	DRAINAGE CAPITAL FUND	300,000	157,500	-	157,500	150,000	7,500	157,500	307,500
413	W/S IMPROV/REFUND BOND FUND	110,000	400	-	400	-	400	400	110,400
414	W/S REVENUE BOND RES FUND	485,000	9,000	-	9,000	-	9,000	9,000	494,000
502	EQUIPMENT RESERVE FUND	830,000	417,315	-	417,315	270,000	147,315	417,315	977,315
601	FIREMEN'S PENSION FUND	510,000	92,000	-	92,000	92,000	-	92,000	510,000
TOTAL		\$ 17,365,000	\$ 37,725,578	\$ 2,769,112	\$ 40,494,690	\$ 40,048,490	\$ 446,200	\$ 40,494,690	\$ 15,042,088

CITY OF KELSO

2020 FINAL BUDGET

FUND SUMMARY

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 3,244,291	\$ 9,264,089	\$ 499,113	\$ 9,763,202	\$ 9,763,202	\$ -	\$ 9,763,202	\$ 2,745,178
101	STREET MAINTENANCE FUND	445,000	785,790	90,000	875,790	875,790	-	875,790	355,000
102	ARTERIAL STREET FUND	-	15,825,780	-	15,825,780	15,825,780	-	15,825,780	-
103	LIBRARY FUND	47,112	612,856	4,324	617,180	617,180	-	617,180	42,788
104	PATHS & TRAILS FUND	4,305	1,305	-	1,305	-	1,305	1,305	5,610
105	KELSO STATION FUND	21,000	60,880	-	60,880	60,880	-	60,880	21,000
106	STADIUM FUND	169,520	198,520	-	198,520	188,000	10,520	198,520	180,040
107	HIGHLANDER FESTIVAL FUND	7,000	42,400	-	42,400	42,400	-	42,400	7,000
108	PARKS & RECREATION FUND	22,000	1,494,065	-	1,494,065	1,494,065	-	1,494,065	22,000
114	HUD GRANT FUND	240,100	46,100	48,900	95,000	95,000	-	95,000	191,200
115	FACADE IMPROVEMENT FUND	-	35,000	-	35,000	35,000	-	35,000	-
120	CRIMINAL JUSTICE FUND	71,000	272,885	-	272,885	272,885	-	272,885	71,000
125	TBD FUND	25,000	190,000	-	190,000	185,000	5,000	190,000	30,000
206	G.O. BOND FUND	1,734,330	471,333	369,900	841,233	841,233	-	841,233	1,364,430
301	CAPITAL PROJECTS FUND	156,967	101,500	109,433	210,933	210,933	-	210,933	47,534
402	SOLID WASTE FUND	124,665	1,751,250	-	1,751,250	1,739,800	11,450	1,751,250	136,115
403	WATER FUND	2,980,469	4,042,500	637,966	4,680,466	4,680,466	-	4,680,466	2,342,503
404	WATER CAPITAL RESERVE FUND	556,000	1,016,500	-	1,016,500	675,000	341,500	1,016,500	897,500
405	SEWER FUND	869,769	7,631,500	-	7,631,500	7,494,002	137,498	7,631,500	1,007,267
407	DRAINAGE FUND	94,495	893,500	-	893,500	871,860	21,640	893,500	116,135
408	SEWER CAPITAL RESERVE FUND	1,479,850	2,505,000	-	2,505,000	2,475,150	29,850	2,505,000	1,509,700
409	WATER GUARANTEE DEPOSIT FUND	350,000	200,000	-	200,000	200,000	-	200,000	350,000
410	DRAINAGE CAPITAL FUND	307,500	157,800	-	157,800	150,000	7,800	157,800	315,300
413	W/S IMPROV/REFUND BOND FUND	110,400	400	-	400	-	400	400	110,800
414	W/S REVENUE BOND RES FUND	494,000	12,000	26,000	38,000	38,000	-	38,000	468,000
502	EQUIPMENT RESERVE FUND	977,315	384,315	-	384,315	235,000	149,315	384,315	1,126,630
601	FIREMEN'S PENSION FUND	510,000	98,000	-	98,000	98,000	-	98,000	510,000
TOTAL		\$ 15,042,088	\$ 48,095,268	\$ 1,785,636	\$ 49,880,904	\$ 49,164,626	\$ 716,278	\$ 49,880,904	\$ 13,972,730

CITY OF KELSO

2019/2020 FINAL BUDGET

COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2018 BUDGET	2019 BUDGET	2020 BUDGET
001	GENERAL FUND	\$ 9,209,457	\$ 10,895,182	\$ 9,763,202
101	STREET MAINTENANCE FUND	1,081,372	868,340	875,790
102	ARTERIAL STREET FUND	4,400,950	7,420,320	15,825,780
103	LIBRARY FUND	578,084	597,380	617,180
104	PATHS & TRAILS FUND	-	-	-
105	KELSO STATION FUND	58,520	59,260	60,880
106	STADIUM FUND	266,900	188,000	188,000
107	HIGHLANDER FESTIVAL FUND	42,300	42,400	42,400
108	PARKS & RECREATION FUND	1,555,625	1,897,495	1,494,065
114	HUD GRANT FUND	221,000	95,000	95,000
115	FACADE IMPROVEMENT FUND	10,000	35,000	35,000
120	CRIMINAL JUSTICE FUND	262,690	265,345	272,885
125	KELSO TRANSPORTATION BENEFIT DIST.	175,000	200,000	185,000
206	G.O. BOND FUND	555,963	1,033,733	841,233
301	CAPITAL PROJECTS FUND	130,000	209,533	210,933
402	SOLID WASTE FUND	1,644,552	1,680,385	1,739,800
403	WATER FUND	7,724,972	5,050,531	4,680,466
404	WATER CAPITAL RESERVE FUND	5,125,500	1,025,000	675,000
405	SEWER FUND	5,908,225	5,952,731	7,494,002
407	DRAINAGE FUND	932,122	860,705	871,860
408	SEWER CAPITAL RESERVE FUND	650,000	960,150	2,475,150
409	WATER GUARANTEE DEPOSIT FUND	200,000	200,000	200,000
410	DRAINAGE CAPITAL RESERVE FUND	350,000	150,000	150,000
413	W/S IMPROV/REFUND BOND FUND	-	-	-
414	W/S REVENUE BOND RES FUND	-	-	38,000
502	EQUIPMENT RESERVE FUND	235,000	270,000	235,000
601	FIREMEN'S PENSION FUND	222,000	92,000	98,000
TOTAL APPROPRIATIONS		\$41,540,232	\$40,048,490	\$49,164,626

GENERAL FUND
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations</i>	\$ 255,709	\$ 499,113
311	10	00	GENERAL PROPERTY TAXES <i>General Fund's allocated portion of Property Taxes.</i>	1,413,000	1,435,000
313	10	00	LOCAL RETAIL SALES AND USE TAXES <i>General Fund's allocated portion of Sales and Use Taxes.</i>	1,123,273	1,106,889
313	71	00	LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE <i>This portion of sales tax is to be used exclusively for criminal justice purposes.</i>	200,000	200,000
314	52	00	B & O TAX - WATER (WATER UTILITY) <i>Represents 10% tax on gross water receipts.</i>	376,000	388,000
314	54	00	B & O TAX - SEWER (SEWER UTILITY) <i>Represents 10% tax on gross sewer receipts.</i>	545,000	556,000
314	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND) <i>Represents 10% tax on gross garbage collection receipts.</i>	168,000	175,000
316	10	00	BUSINESS AND OCCUPATIONAL TAXES <i>Based on \$1/thousand of gross receipts for Wholesale, Retail , Manufact & Contracting.</i>	680,000	680,000
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC <i>Based on \$2/thousand of gross receipts from service activities.</i>	123,000	123,000
316	20	00	ADMISSIONS TAXES <i>5% tax on theater patrons.</i>	165,000	165,000
316	43	00	B & O TAX - GAS <i>6% Tax on gross sales.</i>	60,000	60,000
316	46	00	B & O TAX - CABLE TV <i>8% Tax on gross sales.</i>	220,000	220,000
316	47	10	B & O TAX - TELEPHONE <i>6% Tax on gross sales.</i>	85,000	85,000
316	47	30	B & O TAX - CELLULAR PHONES <i>6% Tax on gross sales.</i>	125,000	125,000
316	51	00	B & O TAX - ELECTRIC (PUD) <i>6% Tax on gross sales.</i>	750,000	750,000
316	70	00	CITY UTILITY TAX <i>Represents 10% tax on gross water/sewer/sanitary utility sales.</i>	1,089,000	1,119,000
317	20	00	LEASEHOLD EXCISE TAX <i>Lease tax rebated to City by the State based on leased City properties.</i>	2,500	2,500
317	50	00	GAMBLING EXCISE TAXES <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.</i>	23,000	23,000
319	60	00	B & O TAX PENALTY <i>Late payment penalties.</i>	4,000	4,000
319	80	00	GAMBLING TAX PENALTY <i>Late payment penalties.</i>	500	500
321	00	00	BUSINESS LICENSES <i>Business License Fee @ \$50.00 per business.</i>	70,000	70,000

GENERAL FUND
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
321	00	10	BUSINESS LICENSES - MISC <i>Misc licenses.</i>	2,000	2,000
321	80	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00</i>	4,000	4,000
322	10	00	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	70,000	70,000
322	90	00	GUN PERMITS <i>Receipts for concealed pistol licenses.</i>	3,000	3,000
331	20	00	FEDERAL GRANTS <i>FAA Grant.</i>	1,400,000	-
333	00	00	FEDERAL GRANTS <i>Misc. Grants</i>	25,000	25,000
334	00	00	STATE GRANTS <i>Misc. Grants</i>	110,000	80,000
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	95,000	95,000
336	00	98	CITY ASSISTANCE <i>Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise Tax.</i>	125,000	125,000
336	06	42	MARIJUANA EXCISE TAX	12,000	12,000
336	06	94	LIQUOR EXCISE TAX <i>City share of statewide collection of liquor taxes.</i>	57,000	57,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor sales profits.</i>	100,000	100,000
338	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>Kelso School District.</i>	153,200	153,200
341	26	00	RECORDS SURCHARGE - HOUSING <i>Document recording surcharge charged by County.</i>	9,000	9,000
341	43	00	ACCOUNTING SERVICES - AIRPORT <i>Payments for accounting services provided to SWRA.</i>	40,000	40,000
341	60	00	PHOTOCOPIES/DUPLICATION <i>Receipts for duplication and photocopying of documents and records.</i>	500	500
343	20	00	ENGINEERING FEES & CHARGES <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	15,000	15,000
344	60	00	PROFESSIONAL SRVICES - AIRPORT MAINTENANCE <i>Charges for airport manager services provided to airport.</i>	120,000	122,500
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zone changes, annexations.</i>	6,000	6,000
345	83	00	PLAN CHECK FEES	40,000	28,000
349	14	00	INTERFUND SERVICES PROVIDED TO FUND 403 <i>Reimbursement to the General fund for city hall building costs.</i>	18,000	18,000

GENERAL FUND
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
349	14	01	INTERFUND SERVICES PROVIDED TO FUND 101 <i>Revenue to the General Fund for various services provided to other funds.</i>	23,000	23,000
349	14	02	INTERFUND SERVICES PROVIDED TO FUND 103 <i>Revenue to the General Fund for various services provided to other funds.</i>	32,000	33,000
349	14	05	INTERFUND SERVICES PROVIDED TO FUND 402 <i>Revenue to the General Fund for various services provided to other funds.</i>	78,000	81,000
349	14	06	INTERFUND SERVICES PROVIDED TO FUND 403 <i>Revenue to the General Fund for various services provided to other funds.</i>	300,000	305,000
349	14	07	INTERFUND SERVICES PROVIDED TO FUND 407 <i>Revenue to the General Fund for various services provided to other funds.</i>	68,000	70,000
349	32	00	ENGINEERING SERVICES <i>Revenue for engineering services performed for other funds.</i>	220,000	220,000
351	50	00	FINES & FORFEITS <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	120,000	120,000
359	90	01	FORFEIT PROPERTY	500	500
359	90	02	MISCELLANEOUS FINES	5,000	5,000
361	10	00	INVESTMENT INTEREST <i>Investment of General Fund reserves.</i>	50,000	50,000
361	40	00	SALES & USE TAX INTEREST <i>State distribution of sales and use taxes collected and invested by the state.</i>	25,000	25,000
367	19	00	TREE LIGHTING CEREMONY <i>Contributions for Tree Lighting Ceremony.</i>	7,500	7,500
369	20	00	UNCLAIMED PROPERTY SALES <i>Represents sale of unclaimed property.</i>	1,000	1,000
369	90	00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	10,000	10,000
397	00	02	TRANSFER FROM HUD FUND	72,500	60,000

GENERAL FUND TOTAL REVENUE	\$ 10,895,182	\$ 9,763,202
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CITY COUNCIL
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 01

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
511	60	100	COUNCIL/MAYOR SALARIES <i>Mayor receives \$900/\$1,000 per month, Council members receive \$400/\$500 per month.</i>	\$ 42,000	\$ 44,500
511	60	101	ADMINISTRATIVE SECRETARY SALARY <i>Council pays 30% of this position's salary.</i>	17,150	17,500
511	60	200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Medicare, and Worker's Compensation.</i>	3,300	3,500
511	60	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	10,500	10,800
511	60	310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	1,400	750
511	60	421	PEG FEES - KLTV	95,000	95,000
511	60	431	MAYOR TRAVEL <i>Pays travel costs for seminars and conferences.</i>	500	500
511	60	491	COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	3,000	3,000
511	60	492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	750	1,000
CITY COUNCIL TOTAL				\$ 173,600	\$ 176,550

MUNICIPAL COURT
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 02

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
512	50	413	PUBLIC DEFENDER	\$ 143,000	\$ 143,000
512	50	414	JURORS AND WITNESSES	600	600
512	50	415	INTERPRETERS	13,000	13,000
512	50	416	ADDITIONAL ATTORNEYS <i>Cost of cases where attorney has a conflict of interest.</i>	1,500	1,500
512	50	419	MISCELLANEOUS INDIGENT DEFENSE <i>Includes \$10K for indigent defense study funded by grant.</i>	12,000	2,000
512	50	450	COURTROOM RENTAL/OVERHEAD <i>Negotiated figure between Cowlitz County and the City of Kelso.</i>	5,000	5,000
512	50	490	CONTRACT SERVICES MUNICIPAL COURT <i>Contract between the City and Municipal Court based on number of cases.</i>	155,000	155,000
MUNICIPAL COURT TOTAL				\$ 330,100	\$ 320,100

CITY MANAGER
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 03

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
513	10	100	MANAGER'S SALARY	\$ 144,000	\$ 146,880
513	10	101	ADMINISTRATIVE SECRETARY SALARY <i>City Manager's office pays 30% this position's salary.</i>	17,150	17,500
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR	80,000	81,500
513	10	200	MANAGER'S BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	49,000	50,000
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	10,500	10,800
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	34,000	34,500
513	10	310	OFFICE SUPPLIES <i>Cost of clerical/office supplies.</i>	1,500	1,600
513	10	420	TELEPHONE <i>FAX and internet.</i>	1,800	1,800
513	10	430	TRAVEL <i>Travel and registration for various seminars and training.</i>	4,500	4,500
513	10	431	CAR MILEAGE <i>Reimburse for use of personal car on City Business.</i>	500	500
513	10	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	1,250	1,250
513	10	490	DUES AND SUBSCRIPTIONS <i>Membership in WCMA.</i>	2,100	2,200
513	10	492	MISCELLANEOUS EXPENSES <i>Includes cost of manager's annual evaluation.</i>	5,750	5,800
513	50	450	PHOTOCOPIER LEASE PAYMENT <i>Manager's share of lease costs for photocopier.</i>	1,900	1,900
594	13	647	OFFICE EQUIPMENT	2,000	2,000
CITY MANAGER TOTAL				\$ 355,950	\$ 362,730

FINANCE
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 04

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
514	10	100	SALARIES <i>Pays salaries for 7 full-time employees.</i>	\$ 450,000	\$ 461,000
514	10	110	OVERTIME	3,500	4,000
514	10	120	PART-TIME SALARIES	15,000	-
514	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	195,000	203,000
514	20	310	OFFICE SUPPLIES <i>Cost of clerical/office supplies , including software.</i>	3,500	3,500
514	20	420	TELEPHONE <i>FAX and internet.</i>	1,600	1,600
514	20	430	TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference and various seminars/workshops.</i>	5,000	5,000
514	20	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	6,000	6,000
514	20	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	2,500	2,500
594	14	642	DATA PROCESSING EQUIPMENT <i>To update various computer equipment.</i>	2,500	2,500
FINANCE TOTAL				\$ 684,600	\$ 689,100

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POLICE
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 06

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
521	10	100	SALARIES - ADMINISTRATION <i>Positions include: 1 Chief, 1 Captain, 1 Sergeant, & 1 admin assistant.</i>	\$ 399,000	\$ 407,000
521	10	200	BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	133,000	137,000
521	10	230	EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	26,000	26,000
521	10	420	TELEPHONE/POSTAGE <i>FAX, internet, cellular phones, pagers and postage.</i>	25,000	25,000
521	10	430	TRAVEL <i>Seminars, training, tuition, lodging and investigations.</i>	14,000	14,000
521	10	460	LEOFF RETIREE BENEFITS <i>Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.</i>	103,000	112,000
521	10	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	18,300	18,300
521	20	110	SALARIES - OPERATIONS <i>Pays salaries for 23 uniformed officers.</i>	1,820,000	1,891,600
521	20	130	OVERTIME <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	240,000	250,000
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	733,000	760,000
521	20	310	SUPPLIES <i>Citations, office supplies, flares, batteries, etc.</i>	46,760	46,760
521	20	312	SUPPLIES - SWAT <i>Special clothing, gas masks, optics & communications.</i>	10,000	10,000
521	20	350	TOOLS AND EQUIPMENT <i>Gun cleaning & range supplies, ammunition, & BP vests.</i>	20,000	20,000
521	20	490	DUES AND SUBSCRIPTIONS <i>Police periodicals, newspapers, dues to various State/Federal orgs.</i>	7,500	7,500
521	21	410	INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, transportation and investigative costs.</i>	10,000	10,000
521	40	430	LAW ENFORCEMENT TRAINING <i>In-service training, career level certification and tuition and lodging for officers.</i>	30,000	30,000
521	40	431	SWAT TRAINING <i>Advanced SWAT Week, technical training, negotiations.</i>	5,000	5,000
521	50	320	VEHICLE FUEL	35,000	35,000
521	50	480	STATION REPAIR AND MAINTENANCE <i>Repairs to station building and facilities including outdoor security.</i>	27,000	7,000
521	50	482	SOFTWARE MAINTENANCE <i>Misc. computer software maintenance.</i>	5,000	5,000
521	50	483	VEHICLE MAINTENANCE	50,000	50,000

POLICE
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 06

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
521	90	410	POLICE SCIENCE PROGRAM <i>Instructor's fees.</i>	61,200	61,200
521	90	490	CONTRACTUAL <i>Photo processing, laundry, radio repair, and computer tech support.</i>	45,000	45,000
521	90	940	EQUIPMENT RESERVE <i>Three vehicles in 2019 and two vehicles in 2020.</i>	150,000	115,000
594	21	641	MACHINERY & EQUIPMENT <i>License Plate readers for patrol vehicles added.</i>	30,000	30,000
POLICE TOTAL				\$ 4,043,760	\$ 4,118,360

POLICE RECORDS
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 07

[illegible]

OFFENDER SERVICES / JAIL

2019/2020 FINAL BUDGET

FUND: 001 DEPT: 08

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
523	60	412	OFFENDER SERVICES	\$ 20,000	\$ 20,000
			<i>Evaluations, screenings, bail studies, probation services, inmate medical expenses.</i>		
523	60	510	JAIL	320,000	340,000
			<i>Jail costs and electronic monitoring.</i>		
OFFENDER SERVICES / JAIL TOTAL				\$ 340,000	\$ 360,000

NON-DEPARTMENTAL
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
511	70	410	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	\$ 35,000	\$ 25,000
514	23	510	STATE EXAMINER'S CHARGES <i>Pays for annual audit of City by the State Auditors Office.</i>	23,000	25,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents as required.</i>	2,000	2,000
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances and incorporates into Code Book.</i>	5,000	5,000
517	60	310	SAFETY/LOSS CONTROL <i>Pays for safety films, seminars, First Aid training and safety recognition.</i>	1,500	1,500
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Pays D.J. Witmer to review all unemployment and L&I claims.</i>	5,400	5,400
517	90	490	EMPLOYEE WELLNESS <i>Pays for supplies, health screening, workshops, fitness, & health programs.</i>	1,500	1,500
517	90	491	WELLNESS PROGRAM	2,500	2,500
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, etc. used in operation of General Fund.</i>	30,000	30,000
518	10	420	PHONE/POSTAGE <i>Pays line charges, long distance and all postage for General Fund business.</i>	45,000	45,000
518	10	470	UTILITIES <i>Pays for utilities of common areas in City Hall.</i>	35,000	35,000
518	10	481	BUILDING REPAIRS <i>Includes maintenance of HVAC at City Hall.</i>	35,000	35,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	25,000	25,000
518	30	411	PROFESSIONAL SERVICES <i>Labor negotiation fees and other services.</i>	75,000	50,000
518	80	310	DATA PROCESSING SUPPLIES <i>Toner, paper, maintenance supplies for server and network printers.</i>	10,000	10,000
518	80	410	DATA PROCESSING SOFTWARE <i>Software purchases and upgrades.</i>	12,500	12,500
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	2,500	2,500
518	80	481	SOFTWARE MAINTENANCE <i>Includes annual fee for financial software.</i>	40,522	34,912
518	86	410	CONTRACT SERVICES <i>Contract with Compass Lane Inc. for computer hardware/software applications.</i>	71,475	72,905
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	269,000	282,000
519	90	490	DUES - AWC <i>Association of Washington Cities.</i>	8,550	8,800

NON-DEPARTMENTAL

2019/2020 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
519	90	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	20,000	20,000
519	90	493	CHAMBER DUES <i>Dues and miscellaneous purchases.</i>	700	750
519	90	494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000
525	60	410	EMERGENCY MANAGEMENT <i>City share of emergency management services through Cowlitz County.</i>	25,000	25,000
531	40	530	DIKING/DRAINAGE TAX <i>Tax paid by City on City properties for diking district services.</i>	18,500	19,000
531	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	5,500	6,000
539	30	410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society for animal control.</i>	120,000	125,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>Annual operating contribution.</i>	76,000	76,000
558	70	490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	32,000	32,000
559	20	490	AFFORDABLE HOUSING <i>For housing projects for very low income persons. Funded by County records surcharge.</i>	15,000	15,000
573	90	490	TREE LIGHTING CEREMONY <i>For the annual lighting of the Christmas Tree at the Depot. Financed by contributions.</i>	7,500	7,500
594	19	642	DATA PROCESSING EQUIPMENT	51,000	-
597	00	001	TRANSFER TO PARK FUND (FUND 108) <i>For upgrades at Catlin Spray Park.</i>	-	100,000
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	27,860	29,480
597	00	007	TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>For annual overlay program and misc street repairs.</i>	323,120	422,580
597	00	009	TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120) <i>Annual operating contribution.</i>	76,945	82,485

NON-DEPARTMENTAL TOTAL

\$ 1,544,572 \$ 1,682,312

ENGINEERING
2019/2020 FINAL BUDGET

FUND: 001 DEPT: 12

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
532	10	100	SALARIES <i>Pays salaries for 5 full-time equivalent positions.</i>	\$ 412,000	\$ 428,100
532	10	110	OVERTIME	2,500	2,500
532	10	120	PART-TIME SALARIES	10,000	10,000
532	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	190,300	199,000
532	10	310	SUPPLIES <i>Includes office, surveying, engineering supplies and, software upgrades.</i>	10,000	10,000
532	10	410	PROFESSIONAL SERVICES <i>Pavement rating system.</i>	60,000	42,000
532	10	420	TELEPHONE/POSTAGE <i>FAX, cellular phones, internet & postage.</i>	2,500	2,500
532	10	430	TRAVEL/TRAINING <i>Miscellaneous training including CAD and GPS.</i>	6,000	8,000
532	10	440	LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>	500	500
532	10	470	BUILDING UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	3,000	3,200
532	10	480	SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>	10,000	10,000
532	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,500	1,500
532	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>	6,300	6,300
532	50	320	FUEL - VEHICLES	800	800
532	50	480	VEHICLE MAINTENANCE	1,500	1,500
546	10	310	SUPPLIES - AIRPORT	3,500	3,500
546	10	410	PROFESSIONAL SERVICES - AIRPORT	1,400,000	-
546	10	420	PHONE - AIRPORT	700	750
546	50	100	SALARIES - AIRPORT OPERATIONS	85,300	87,000
594	50	200	BENEFITS - AIRPORT OPERATIONS	34,700	35,600
594	32	642	EQUIPMENT <i>Includes annual computer replacements.</i>	10,000	7,500

<p align="center">ENGINEERING</p> <p align="center">2019/2020 FINAL BUDGET</p>	
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FUND: 001 DEPT: 12

[illegible]

ENGINEERING TOTAL	\$ 2,251,100	\$ 860,250
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\$ 2,251,100	\$ 860,250
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COMMUNITY DEVELOPMENT & PLANNING

2019/2020 FINAL BUDGET

FUND: 001 DEPT: 13

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
524	20	101	DEPARTMENTAL ASSISTANT'S SALARY <i>Salary for Community Development Department Assistant.</i>	\$ 42,000	\$ 42,600
524	20	110	OVERTIME	1,000	1,000
524	20	200	BENEFITS <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	28,600	29,600
524	20	410	PROFESSIONAL SERVICES	40,000	40,000
558	60	100	PLANNING DEPARTMENT SALARIES	81,200	82,900
558	60	200	PLANNING DEPARTMENT BENEFITS	25,700	26,300
558	60	310	SUPPLIES <i>Includes GIS, Permitting Software Subscription.</i>	6,000	6,000
558	60	421	TELEPHONE/POSTAGE <i>FAX, internet, cellular phones and postage.</i>	2,000	2,000
558	60	430	TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>	6,000	6,000
558	60	440	LEGAL ADVERTISING <i>Publication of legal notices.</i>	4,000	4,000
558	60	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	2,100	2,100
558	60	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	8,000	8,000
558	60	481	SOFTWARE MAINTENANCE <i>Includes GIS Software.</i>	40,000	40,000
558	60	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,500	1,500
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	5,000	5,000
559	10	100	SALARY - NUISANCE ABATEMENT	55,000	56,100
559	10	200	BENEFITS - NUISANCE ABATEMENT	25,000	30,900
559	50	320	FUEL - VEHICLES	1,250	1,250
559	50	481	VEHICLE MAINTENANCE	2,000	2,000
594	58	642	DATA PROCESSING EQUIPMENT	3,000	3,000

COMMUNITY DEVELOPMENT & PLANNING TOTAL \$ 379,350 \$ 390,250

2019/2020 FINAL BUDGET

[illegible]

FIRE / EMERGENCY MEDICAL TOTAL	\$ 171,000	\$ 171,000
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2019/2020 FINAL BUDGET

[illegible]

CITY STREET TOTAL REVENUE	\$ 868,340	\$ 875,790
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CITY STREET FUND
2019/2020 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
542	30	100	SALARIES <i>Pays salary for 1 full-time equivalent position.</i>	\$ 62,700	\$ 63,900
542	30	110	STREET PART-TIME HELP	13,400	13,400
542	30	120	OVERTIME	3,500	3,500
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	33,900	34,700
542	30	311	SUPPLIES <i>Crushed surfacing base course & top course, asphalt & misc supplies.</i>	25,000	25,000
542	30	312	SURFACE MAINTENANCE PROGRAM <i>Various chip sealing of roads throughout the City.</i>	120,000	120,000
542	30	320	FUEL - VEHICLES	5,000	5,000
542	30	350	SMALL TOOLS/EQUIPMENT <i>Miscellaneous small tools.</i>	800	800
542	30	420	TELEPHONE/POSTAGE <i>FAX, telephone and postage.</i>	1,800	1,800
542	30	430	TRAVEL/TRAINING <i>Various courses and seminars.</i>	1,250	1,250
542	30	470	STREET LIGHTS - POWER & MAINTENANCE <i>Electricity and maintenance.</i>	96,000	98,900
542	30	480	REPAIR AND MAINTENANCE <i>Fences and guardrails.</i>	22,500	22,500
542	30	481	STREET SWEEPING	1,000	1,000
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	20,000	20,000
542	30	483	VEHICLE MAINTENANCE	12,500	12,500
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear, laundry, dues, and memberships.</i>	11,000	11,000
542	30	491	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	5,000	5,000
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For future replacement of vehicles & equipment.</i>	34,500	34,500
542	50	480	BRIDGE REPAIR & MAINTENANCE <i>Includes bridge inspection, City maintenance and contribution to reserve acct.</i>	40,000	40,000
542	60	100	TRAFFIC CONTROL SALARIES <i>Pays salary for 1 full-time equivalent position.</i>	61,000	62,000
542	60	110	OVERTIME	1,200	1,200

CITY STREET FUND
2019/2020 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
542	60	120	PART TIME HELP	19,500	19,500
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	28,700	28,900
542	60	310	SUPPLIES	40,000	42,000
542	60	320	FUEL - VEHICLES	3,150	3,200
542	60	350	TOOLS/EQUIPMENT <i>Various small tools.</i>	1,700	1,200
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING <i>Includes contract with County.</i>	33,000	34,000
542	60	483	VEHICLE MAINTENANCE	3,000	3,100
542	90	420	TELEPHONE/POSTAGE <i>FAX, telephone, cellular phones and postage.</i>	1,440	1,440
542	90	430	TRAVEL/TRAINING <i>Miscellaneous training.</i>	1,000	1,000
542	90	460	INSURANCE	57,700	61,000
542	90	470	UTILITY SERVICE <i>Water/sewer/electricity/garbage.</i>	6,000	6,300
542	90	480	SHOP AND RADIO REPAIRS	600	600
542	90	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service and misc expenses.</i>	3,500	3,600
542	90	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	23,000	23,000
542	90	911	INTERFUND SERVICES <i>Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.</i>	24,000	24,000
542	90	912	INTERFUND SERVICES - ENGINEERING	15,000	15,000
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)	22,000	22,000
594	42	640	EQUIPMENT PURCHASE	13,000	8,000
CITY STREET TOTAL EXPENDITURES				\$ 868,340	\$ 875,790

ARTERIAL STREET FUND

2019/2020 FINAL BUDGET

FUND: 102 DEPT: 18

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
333	20	25	FEDERAL HIGHWAY GRANTS <i>Grade Street Safety Improvements Phase 2.</i>	\$ 300,000	\$ -
333	20	26	FEDERAL HIGHWAY GRANTS <i>West Main Revitalization Phase 2.</i>	-	1,500,000
334	03	60	STATE GRANT - WSDOT <i>SAFE Routes to School.</i>	75,000	425,000
334	03	61	STATE GRANT - WSDOT <i>Railroad Crossing Environmental Study/Design/Construction.</i>	2,650,000	9,800,000
334	03	62	STATE GRANT - WSDOT <i>West Main Revitalization Phase 2.</i>	2,500,000	-
334	03	81	STATE GRANT - TIB <i>West Main Revitalization Phase 2.</i>	1,000,000	3,500,000
334	03	82	STATE GRANT - TIB <i>South Kelso Drive Overlay</i>	400,000	-
344	10	00	ROAD MAINTENANCE FEES <i>Contract with Waste Control.</i>	168,000	174,000
361	10	00	INVESTMENT INTEREST <i>Interest on invested funds.</i>	4,000	4,000
368	10	00	BUSINESS IMPROVEMENT AREA ASSESSMENTS	200	200
397	00	00	TRANSFER FROM GENERAL FUND <i>For Overlay Program.</i>	323,120	422,580
ARTERIAL STREET TOTAL REVENUE				\$ 7,420,320	\$ 15,825,780

ARTERIAL STREET FUND

2019/2020 FINAL BUDGET

FUND: 102 DEPT: 18

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
541	19	401	HAUSSLER ROAD REPAIRS <i>Funded by General Fund transfer.</i>	\$ 175,000	\$ -
541	20	401	WEST VISTA REPAIRS <i>Funded by General Fund transfer.</i>	-	250,000
541	30	401	ANNUAL OVERLAY PROGRAM <i>Various overlays throughout the City.</i>	150,000	200,000
541	30	402	SIDEWALK IMPROVEMENT PROGRAM <i>Various sidewalk upgrades throughout the City.</i>	60,000	-
541	30	403	CHAP OVERLAY PROGRAM <i>\$400K State grant from City Hardship Assistance Program (CHAP).</i>	400,000	-
541	30	404	STREETLIGHT IMPROVEMENT PROGRAM <i>Various streetlight upgrades throughout the City.</i>	-	75,000
581	20	000	INTERFUND LOAN PRINCIPAL <i>\$320,000 from Fund 206 for LED Streetlight Retrofits. Pay off 2026.</i>	32,000	32,000
592	45	820	INTERFUND LOAN INTEREST <i>\$320,000 from Fund 206 for LED Streetlight Retrofits. Pay off 2026.</i>	5,120	4,480
595	16	001	RAILROAD CROSSING ENVIRONMENTAL STUDY <i>100% funding anticipated from State.</i>	150,000	-
595	18	002	WEST MAIN REVITALIZATION - PHASE 2 <i>Funded by various federal, state, & local grants.</i>	3,500,000	5,000,000
595	19	621	RAILROAD CROSSING DESIGN <i>100% funding anticipated from State.</i>	2,500,000	700,000
595	19	622	SAFE ROUTES TO SCHOOL - HUNTINGTON/ N. KELSO <i>100% funding anticipated from State.</i>	75,000	425,000
595	19	623	GRADE STREET SAFETY IMPROVEMENTS - PHASE 2 <i>\$300K Federal grant.</i>	350,000	-
595	20	621	RAILROAD CROSSING CONSTRUCTION <i>100% funding anticipated from State.</i>	-	9,100,000
597	00	001	TRANSFER TO DEBT SERVICE FUND	23,200	39,300
ARTERIAL STREET TOTAL EXPENDITURES				\$ 7,420,320	\$ 15,825,780

<p align="center">LIBRARY FUND 2019/2020 FINAL BUDGET</p>	
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FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
308	00	00	BEGINNING FUND BALANCE <i>Reserves required for operations.</i>	\$ 4,888	\$ 4,324
311	10	00	REAL AND PERSONAL PROPERTY TAXES <i>Library Fund's allocated portion of Property Taxes.</i>	50,000	50,000
313	10	00	RETAIL SALES TAX <i>Library Fund's allocated portion of Retail Sales Tax.</i>	528,092	548,456
341	60	00	PHOTOCOPY CHARGES <i>Photocopy revenue.</i>	3,200	3,200
347	20	00	LIBRARY USE FEES <i>Non-resident fees for use of library.</i>	6,000	6,000
359	70	00	LIBRARY FINES/LATE RETURNS <i>Fines assessed.</i>	4,200	4,200
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	1,000	1,000
LIBRARY TOTAL REVENUE				\$ 597,380	\$ 617,180

LIBRARY FUND
2019/2020 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
572	10	101	SALARIES <i>Salaries for 5 full-time employees.</i>	\$ 254,000	\$ 262,000
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	116,000	120,000
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>	1,200	1,300
572	21	110	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	28,100	31,600
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	500	500
572	21	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for City-wide server.</i>	1,000	1,000
572	21	490	ONLINE RESOURCES <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	2,700	2,800
572	40	430	TRAVEL AND TRAINING - LIBRARY STAFF <i>Includes mileage, meals, and lodging for library staff.</i>	1,000	1,100
572	50	311	OFFICE SUPPLIES <i>Miscellaneous office supplies.</i>	4,500	5,000
572	50	314	PHOTOCOPY SUPPLIES <i>Paper used in photocopier.</i>	1,500	1,500
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows.</i>	6,680	6,880
572	50	421	TELEPHONE/FAX <i>Basic service, fax, long distance and internet.</i>	7,500	7,500
572	50	422	POSTAGE <i>Includes postage and shipping charges for interlibrary loan books and videos.</i>	1,000	1,000
572	50	450	EQUIPMENT RENTALS <i>Copy machine and public video licensing fee.</i>	1,100	1,200
572	50	451	FACILITIES RENT	52,000	52,000
572	50	471	ELECTRICITY/GAS	20,000	21,000
572	50	472	WATER/SEWER/GARBAGE	4,500	4,700
572	50	481	OFFICE MACHINE MAINTENANCE <i>Routine maintenance on typewriters, projectors and DVR's.</i>	600	600
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine building maintenance and security.</i>	14,000	14,000
572	50	490	MISCELLANEOUS <i>Rebinding library books, printing stationary and forms & interlibrary loan service.</i>	750	750
572	50	510	CONTRACT LIBRARY SERVICES <i>Contract with Longview for Horizon services & catalog module.</i>	8,000	9,000

<p align="center">LIBRARY FUND 2019/2020 FINAL BUDGET</p>	
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FUND: 103 DEPT: 19

[illegible]

LIBRARY TOTAL EXPENDITURES	\$ 597,380	\$ 617,180
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PATHS AND TRAILS FUND
2019/2020 FINAL BUDGET

FUND: 104 DEPT: 51

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
336	00	87	MOTOR VEHICLE FUEL TAX	\$ 1,300	\$ 1,300
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	5	5
PATHS AND TRAILS TOTAL REVENUE				\$ 1,305	\$ 1,305

2019/2020 FINAL BUDGET

[illegible]

PATHS AND TRAILS TOTAL EXPENDITURES	\$	1,305	\$	1,305
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FUND: 105 DEPT: 15

29

2019/2020 FINAL BUDGET

[illegible]

30

STADIUM FUND

2019/2020 FINAL BUDGET

FUND: 106 DEPT: 20

[illegible]

<p align="center">STADIUM FUND 2019/2020 FINAL BUDGET</p>	
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FUND: 106 DEPT: 20

[illegible]

STADIUM TOTAL EXPENDITURES	\$ 198,520	\$ 198,520
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2019/2020 FINAL BUDGET

[illegible]

HIGHLANDER FESTIVAL TOTAL REVENUE	\$	42,400	\$	42,400
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HIGHLANDER FESTIVAL FUND

2019/2020 FINAL BUDGET

FUND: 107 DEPT: 31

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
573	90	310	SUPPLIES <i>Miscellaneous office supplies.</i>	\$ 600	\$ 600
573	90	340	HIGHLANDER T-SHIRTS/PRIZES <i>Pays for Highlander T-shirts and prizes.</i>	700	700
573	90	341	HIGHLANDER BUTTONS <i>Pays for Highlander buttons.</i>	1,600	1,600
573	90	440	ADVERTISING/TOURISM PROMOTION <i>Pays approved expenses designed to bring tourists to Kelso .</i>	8,000	8,000
573	90	490	MISCELLANEOUS	8,000	8,000
573	90	491	PARADE/PERFORMERS <i>Pays expenses associated with the parade; prizes, bands, Grand Marshall, etc.</i>	600	600
573	90	493	ENTERTAINMENT <i>Headline entertainment.</i>	15,000	15,000
573	90	495	DANCE COMPETITION	2,700	2,700
573	90	496	HIGHLAND GAMES	3,000	3,000
573	90	498	PIPING COMPETITION	200	200
573	90	499	FUN RUN/WALK	300	300
574	20	490	PROGRAMS	1,700	1,700
HIGHLANDER FESTIVAL TOTAL EXPENDITURES				\$ 42,400	\$ 42,400

PARKS FUND
2019/2020 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
313	10	00	RETAIL SALES TAXES <i>Parks Fund allocated portion of Sales Tax.</i>	\$ 303,795	\$ 295,365
334	00	00	STATE GRANTS <i>Grants for Tam O' Shanter Park project.</i>	800,000	500,000
344	60	00	AIRPORT SERVICES <i>Services provided to Southwest Washington Regional Airport.</i>	20,000	20,000
347	90	01	LEAGUE FEES	4,000	4,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	400	400
362	40	00	PARK FACILITIES RENTAL	4,300	4,300
362	50	00	LEASE REVENUES <i>Cell tower leases at Tam O'Shanter.</i>	43,000	43,000
369	90	00	MISCELLANEOUS <i>Utility reimbursement for cell towers.</i>	22,000	22,000
381	10	00	INTERFUND LOAN RECEIPT <i>From fund 206.</i>	-	405,000
397	00	00	TRANSFER FROM GENERAL FUND	-	100,000
397	00	01	TRANSFER FROM STADIUM FUND	100,000	100,000
397	00	02	TRANSFER FROM DEBT SERVICE FUND	600,000	-
PARKS TOTAL REVENUE				\$ 1,897,495	\$ 1,494,065

PARKS FUND
2019/2020 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
575	50	310	CATLIN HALL SUPPLIES	\$ 2,800	\$ 2,900
575	50	470	NATURAL GAS - CATLIN HALL	2,200	2,300
575	50	471	ELECTRICITY - CATLIN HALL	4,500	4,700
575	50	472	WATER/SEWER/GARBAGE - CATLIN HALL	2,400	2,500
576	10	310	OFFICE SUPPLIES	400	450
576	10	420	TELEPHONE/POSTAGE	2,400	2,500
576	10	430	TRAVEL/TRAINING	1,000	1,000
576	80	100	PARK MAINTENANCE SALARIES <i>One full-time parks lead and one full-time parks utility.</i>	115,800	121,000
576	80	101	OVERTIME	3,100	3,200
576	80	110	PART-TIME SALARIES <i>Summertime temps.</i>	13,680	16,200
576	80	200	BENEFITS <i>One full-time parks lead and one four month temp..</i>	63,100	65,700
576	80	314	OTHER OPERATING SUPPLIES <i>Landscaping supplies including soil and bark dust.</i>	18,000	11,000
576	80	315	JANITORIAL SUPPLIES	7,800	8,000
576	80	320	FUEL	5,000	5,200
576	80	350	SMALL TOOLS	800	700
576	80	411	PROFESSIONAL SERVICES <i>Tree service.</i>	14,000	11,000
576	80	460	INSURANCE	12,000	13,000
576	80	470	ELECTRICITY	35,000	36,000
576	80	471	WATER/SEWER/GARBAGE	18,000	18,000
576	80	480	REPAIRS/MAINTENANCE <i>Miscellaneous building repairs.</i>	2,000	2,200
576	80	483	VEHICLE MAINTENANCE/REPAIRS	3,700	1,500

PARKS FUND
2019/2020 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
576	80	490	MISCELLANEOUS <i>Includes equipment rental and uniforms.</i>	2,000	2,200
576	80	491	EQUIPMENT RENTAL	300	300
576	80	492	JAIL CREW SERVICES	7,000	7,000
576	80	911	ENGINEERING SERVICES	5,000	5,000
576	80	912	INTERFUND SERVICES <i>Reimburse the Water/Sewer Fund for public works superintendent and department assistant.</i>	15,000	15,000
576	80	940	EQUIPMENT RESERVE - DEPRECIATION	15,515	15,515
594	06	100	TAM O' SHANTER PARKING IMPROVEMENTS	1,500,000	1,005,000
594	76	645	EQUIPMENT PURCHASES <i>Security system in 2019.</i>	25,000	15,000
594	76	646	CAPITAL OUTLAY <i>Spray Park repair/upgrade in 2020.</i>	-	100,000
PARKS TOTAL EXPENDITURES				\$ 1,897,495	\$ 1,494,065

HUD GRANT FUND
2019/2020 FINAL BUDGET

FUND: 114 DEPT: VARIOUS

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
			<i>DEPT 17 HUD #1</i>		
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 28,400	\$ 12,400
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	2,000	18,000
369	90	00	HUD MISCELLANEOUS REPAYMENTS <i>Principal Payments on Promissory Notes.</i>	4,600	4,600
			DEPT 17 HUD #1 - TOTAL	\$ 35,000	\$ 35,000
			<i>DEPT 48 HUD #2, #3 & #6</i>		
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 36,500	\$ 36,500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	3,500	3,500
369	90	00	HUD MISCELLANEOUS REPAYMENTS <i>Principal Payments on Promissory Notes.</i>	20,000	20,000
			DEPT 48 HUD #2, #3 & #6 - TOTAL	\$ 60,000	\$ 60,000
HUD GRANT TOTAL REVENUE				\$ 95,000	\$ 95,000

HUD GRANT FUND
2019/2020 FINAL BUDGET

FUND: 114 DEPT: VARIOUS

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
			<i>DEPT 17 HUD #1</i>		
597	00	000	TRANSFER TO VARIOUS FUNDS <i>\$35K to Façade Improvement Fund.</i>	\$ 35,000	\$ 35,000
			<u>DEPT 17 HUD #1 - TOTAL</u>	\$ 35,000	\$ 35,000
			<i>DEPT 48 HUD #2, #3 & #6</i>		
597	00	000	TRANSFER TO OTHER FUNDS <i>Transfer to General Fund for nuisance abatement.</i>	\$ 60,000	\$ 60,000
			<u>DEPT 48 HUD #2, #3 & #6 - TOTAL</u>	\$ 60,000	\$ 60,000
HUD GRANT TOTAL EXPENDITURES				\$ 95,000	\$ 95,000

2019/2020 FINAL BUDGET

FUND: 115 DEPT: 23

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
397	00	00	TRANSFER FROM HUD FUND	\$ 35,000	\$ 35,000
FACADE IMPROVEMENT TOTAL REVENUE				\$ 35,000	\$ 35,000

2019/2020 FINAL BUDGET

[illegible]

FACADE IMPROVEMENT TOTAL EXPENDITURES	\$	35,000	\$	35,000
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2019/2020 FINAL BUDGET

[illegible]

CRIMINAL JUSTICE TOTAL REVENUE	\$ 265,345	\$ 272,885
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2019/2020 FINAL BUDGET

[illegible]

CRIMINAL JUSTICE TOTAL EXPENDITURES	\$	265,345	\$	272,885
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2019/2020 FINAL BUDGET

[illegible]

KELSO TBD TOTAL REVENUE	\$ 200,000	\$ 190,000
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2019/2020 FINAL BUDGET

[illegible]

KELSO TBD TOTAL EXPENDITURES	\$ 200,000	\$ 190,000
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<p align="center">G.O. BOND FUND 2019/2020 FINAL BUDGET</p>	
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FUND: 206 DEPT: 46

[illegible]

G.O. BOND TOTAL REVENUE	\$ 1,033,733	\$ 841,233
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\$ 1,033,733	\$ 841,233
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G.O. BOND FUND
2019/2020 FINAL BUDGET

FUND: 206 DEPT: 46

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
581	10	000	INTERFUND LOAN DISBURSEMENT <i>To park fund for parking lot improvements.</i>	\$ -	\$ 405,000
591	19	710	2011 BOND ISSUE PAYMENT - PRINCIPAL <i>Balance after 2020 payment \$1,440,000. 2028 payoff.</i>	150,000	155,000
591	19	710	2016 BOND ISSUE PAYMENT - PRINCIPAL <i>Balance after 2020 payment \$2,520,000. 2035 payoff.</i>	130,000	135,000
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	59,533	55,933
592	19	830	2016 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	93,200	89,300
592	19	890	MISCELLANEOUS DEBT SERVICE COSTS <i>Administration fees U.S. Bank.</i>	1,000	1,000
597	00	00	TRANSFER TO PARK FUND	600,000	-
G.O. BOND TOTAL EXPENDITURES				\$ 1,033,733	\$ 841,233

2019/2020 FINAL BUDGET

BASUB	ELE	OBJ
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2019

2020

[illegible]

\$	209,533	\$	210,933
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2019/2020 FINAL BUDGET

[illegible]

CAPITAL PROJECTS TOTAL EXPENDITURES	\$ 209,533	\$ 210,933
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2019/2020 FINAL BUDGET

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\$ 1,685,050	\$ 1,751,250
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SOLID WASTE FUND

2019/2020 FINAL BUDGET

FUND: 402 DEPT: 24

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
508	00	00	ENDING FUND BALANCE	\$ 4,665	\$ 11,450
537	10	511	STATE EXAMINER'S CHARGES	3,400	3,600
537	60	510	COUNTY LANDFILL COSTS	507,000	517,000
537	70	100	SALARIES <i>Pays salary for solid waste coordinator</i>	6,750	6,900
537	70	200	BENEFITS <i>Pays benefits for solid waste coordinator</i>	875	900
537	70	310	SUPPLIES	2,100	2,200
537	70	311	ADOPT A STREET	3,100	3,200
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE) <i>Collection cost of solid waste by Waste Control. Includes fuel surcharge.</i>	746,000	783,000
537	70	411	PROFESSIONAL SERVICES (RECYCLING) <i>Waste Control - Drop Box Sites.</i>	36,000	38,000
537	70	412	RECYCLING - SITE MAINTENANCE <i>Funds 3 recycling sites.</i>	5,000	5,000
537	70	420	POSTAGE	4,100	4,200
537	70	460	INSURANCE <i>Solid Waste Fund share of City liability insurance.</i>	2,200	2,300
537	70	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	500	500
537	70	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	8,660	5,000
537	90	490	MISCELLANEOUS EXPENSE <i>Community cleanup.</i>	7,700	8,000
537	90	530	STATE UTILITY EXCISE TAX <i>Refuse Collection Tax (3.6%) and Service Tax (1.5%).</i>	89,000	92,000
537	90	540	CITY B & O TAX <i>Payments to General Fund for B & O Taxes at 10%.</i>	168,000	174,000
537	90	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	78,000	81,000
537	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer fund for professional services.</i>	12,000	13,000
SOLID WASTE TOTAL EXPENDITURES				\$ 1,685,050	\$ 1,751,250

WATER FUND
2019/2020 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 1,119,531	\$ 637,966
336	00	00	INTERGOVERNMENTAL <i>Payments from Cowlitz 2 for improvements at City Shop.</i>	13,000	13,000
343	40	23	RESIDENTIAL WATER SALES <i>3% increase for 2019 and 2020.</i>	1,859,000	1,915,000
343	40	24	COMMERCIAL WATER SALES <i>3% increase for 2019 and 2020.</i>	691,000	712,000
343	40	25	DAVIS TERRACE/PUD WATER SALES <i>3% increase for 2019 and 2020.</i>	63,000	65,000
343	40	26	INDUSTRIAL WATER SALES <i>3% increase for 2019 and 2020.</i>	1,096,000	1,129,000
343	40	27	CLEANING USAGE FEES	2,000	2,000
343	40	29	WATER CONNECTION FEES	3,500	3,500
343	40	30	UTILITY FINANCE CHARGE	2,000	2,000
343	40	42	FIRE SPRINKLER FEES	35,000	36,000
343	40	91	TURN ON/OFF FEES	50,000	50,000
349	10	00	INTERFUND SERVICES <i>Provided by Public Works Superintendent and Departmental Assistant.</i>	36,500	37,500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	70,000	67,500
369	90	00	MISCELLANEOUS	10,000	10,000
WATER/SEWER TOTAL REVENUE				\$ 5,050,531	\$ 4,680,466

WATER FUND
2019/2020 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
			WATER DISTRIBUTION		
534	10	510	STATE EXAMINER'S CHARGES	\$ 4,300	\$ 4,400
534	50	100	SALARIES <i>Pays salaries for 6.83 full-time equivalent positions.</i>	429,100	438,000
534	50	110	OVERTIME & STANDBY	90,000	90,000
534	50	120	PART TIME HELP	12,500	12,500
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	214,000	220,500
534	50	310	SUPPLIES <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	140,000	140,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	500	500
534	50	321	FUEL - VEHICLES	18,000	19,000
534	50	350	TOOLS <i>Drills, hydraulic tools, & hand tools.</i>	3,000	3,000
534	50	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	35,000	35,000
534	50	420	TELEMETERING/PHONE/POSTAGE	14,000	14,000
534	50	430	TRAVEL <i>Continued education and miscellaneous seminars.</i>	4,000	5,000
534	50	440	ADVERTISING <i>Legal advertising.</i>	500	500
534	50	460	INSURANCE	52,000	55,000
534	50	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	45,000	48,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Leak detection asphalt repairs & meter repairs.</i>	80,000	80,000
534	50	481	SHOP AND RADIO REPAIR	2,000	2,000
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	14,300	10,600
534	50	486	VEHICLE MAINTENANCE <i>Contract with Jacobsen Chevron.</i>	40,000	40,000
534	50	490	MISCELLANEOUS EXPENSES <i>Laundry, rain gear, dues, subscriptions and training.</i>	11,000	11,000

WATER FUND
2019/2020 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
534	50	491	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	2,500	2,500
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales & 1.5% of connection charges (1/2 distribution).</i>	102,000	105,000
534	50	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	188,000	194,000
534	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	90,000	91,500
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Payments to the General Fund for engineering services.</i>	15,000	15,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	87,000	87,000
534	50	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	722	2010 REVENUE BOND PAYMENT - PRINCIPAL <i>Balance after 2020 payment \$3,215,000. 2031 payoff.</i>	225,000	225,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2020 payment \$3,874K. 2035 payoff.</i>	258,290	258,290
592	34	833	ANNUAL INTEREST PAYMENT - SRF LOANS <i>Semi-annual interest payments. 2035 payoff.</i>	65,864	61,990
592	34	832	2010 REVENUE BOND PAYMENT - INTEREST <i>Semi-annual interest payments. Payoff 2031</i>	145,000	138,000
592	34	890	MISCELLANEOUS DEBT EXPENSE	2,500	2,500
594	34	640	CAPITAL EXPENSE - STRUCTURES	120,000	20,000
594	34	641	CAPITAL EXPENSE - EQUIPMENT	45,000	20,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	1,265,000	1,000,000
			WATER DISTRIBUTION - SUB TOTAL	\$ 3,826,354	\$ 3,455,780

WATER FUND
2019/2020 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
			WATER TREATMENT		
538	10	510	STATE EXAMINER'S CHARGES	\$ 4,300	\$ 4,400
538	40	100	SALARIES <i>Pays salaries for 2.33 full-time equivalent positions.</i>	178,000	182,000
538	40	110	OVERTIME	2,000	2,000
538	40	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	81,200	83,500
538	40	310	SUPPLIES <i>Water Treatment Plant chemicals.</i>	76,000	76,000
538	40	311	SUPPLIES - WATER PURCHASE <i>Purchase water from City of Longview.</i>	2,000	2,000
538	40	321	FUEL - VEHICLES	700	700
538	40	350	TOOLS <i>Miscellaneous hand tools.</i>	1,000	1,000
538	40	410	PROFESSIONAL SERVICES - TESTING <i>Meter reading, Dept. Of Health testing.</i>	28,000	28,500
538	40	420	TELEMETERING/PHONE/POSTAGE <i>Telemetry for SE reservoir and PUD systems.</i>	5,000	5,500
538	40	430	TRAVEL <i>Miscellaneous training and seminars.</i>	1,000	1,000
538	40	440	ADVERTISING <i>Posting jobs, supplies, and bid advertisements.</i>	100	100
538	40	460	INSURANCE	52,000	55,000
538	40	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	115,000	117,000
538	40	480	WATER TREATMENT PLANT REPAIR AND MAINTENANCE <i>Ranney pump, supply line, and lateral repair.</i>	30,000	45,000
538	40	481	SHOP AND RADIO REPAIR	200	200
538	40	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	3,500	3,500
538	40	486	VEHICLE MAINTENANCE	500	500
538	40	490	MISCELLANEOUS EXPENSES	15,000	15,000
538	40	491	EQUIPMENT RENTAL	500	500

WATER FUND					
2019/2020 FINAL BUDGET					
FUND: 403 DEPT: 25					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
538	40	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales & 1.5% of connection fees (1/2 Wat. Treatment).</i>	102,000	105,000
538	40	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	188,000	194,000
538	40	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	90,000	91,500
538	40	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	5,000	5,000
538	40	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	2,000	2,000
538	40	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOANS <i>State Revolving Fund loans to finance the Water Treatment Plant construction. Balance after 2020 payment on the 1999 SRF loan \$0. Payoff 2020. Balance after 2020 payment on the 2002 SRF loan \$159,184. Payoff 2022.</i>	187,506	187,506
592	38	831	ANNUAL INTEREST PAYMENT - SRF LOANS <i>For 1999 & 2002 State Revolving Fund loans. 2020 and 2022 pay offs.</i>	10,171	6,280
594	40	640	CAPITAL EXPENSE - EQUIPMENT	32,000	4,000
597	00	001	TRANSFER TO GENERAL FUND <i>Server replacement.</i>	5,500	-
			WATER TREATMENT - SUB TOTAL	\$ 1,224,177	\$ 1,224,686
WATER TOTAL EXPENDITURES				\$ 5,050,531	\$ 4,680,466

2019/2020 FINAL BUDGET

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WATER CAPITAL RESERVE TOTAL REVENUE	\$ 1,281,000	\$ 1,016,500
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WATER CAPITAL RESERVE FUND
2019/2020 FINAL BUDGET

FUND: 404 DEPT: 17

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
508	00	000	ENDING FUND BALANCE	\$ 256,000	\$ 341,500
594	14	004	WATER SYSTEM MAPPING	15,000	-
594	17	001	WEST KELSO COWLITZ WAY CONNECTION	800,000	-
594	17	002	WATER SYSTEM PLAN UPDATE	210,000	-
594	34	631	ANNUAL REPLACEMENT PROGRAM	-	250,000
594	20	631	PAXTON SUPPLY LINE	-	200,000
594	20	632	WEST MAIN PHASE 2	-	225,000
WATER CAPITAL RESERVE TOTAL EXPENDITURES				\$ 1,281,000	\$ 1,016,500

<p align="center">SEWER FUND 2019/2020 FINAL BUDGET</p>									
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FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 430,231	\$ -
336	00	00	INTERGOVERNMENTAL <i>Payments from Cowlitz 2 for improvements at City Shop.</i>	13,000	13,000
343	50	21	RESIDENTIAL SEWER <i>2% increase for 2019 and 2020.</i>	3,073,000	3,134,000
343	50	22	COMMERCIAL SEWER <i>2% increase for 2019 and 2020.</i>	883,000	900,000
343	50	23	INDUSTRIAL SEWER <i>2% increase for 2019 and 2020.</i>	1,497,000	1,527,000
349	10	00	INTERFUND SERVICES <i>Provided by Public Works Superintendent and Departmental Assistant.</i>	36,500	37,500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	20,000	20,000
382	80	00	SRF LOAN PROCEEDS <i>State Revolving Fund Loan. To fund new pump station.</i>	-	2,000,000
SEWER TOTAL REVENUE				\$ 5,952,731	\$ 7,631,500

SEWER FUND
2019/2020 FINAL BUDGET

FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
508	00	000	ENDING FUND BALANCE	\$ -	\$ 137,498
			SEWER COLLECTION		
535	10	100	SALARIES <i>Pays salaries for 6.83 full-time equivalent positions.</i>	\$ 429,100	\$ 437,700
535	10	110	OVERTIME & STANDBY	17,500	17,500
535	10	120	PART TIME HELP	12,500	12,500
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	214,000	220,500
535	10	310	SUPPLIES	70,000	70,000
535	10	320	FUEL - EMERGENCY GENERATOR	1,000	1,500
535	10	350	TOOLS <i>Misc. tools for pump stations and service trucks.</i>	3,500	2,500
535	10	410	PROFESSIONAL SERVICES <i>1/3 Meter reading contract.</i>	22,000	22,000
535	10	420	TELEMETERING/PHONE/POSTAGE	16,000	16,000
535	10	430	TRAVEL <i>Continued education.</i>	3,500	3,500
535	10	460	INSURANCE	142,000	148,000
535	10	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	37,000	39,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, root control, pump station cleaning, etc.</i>	80,000	80,000
535	10	481	SHOP AND RADIO REPAIR	1,500	1,500
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	13,986	10,257
535	10	490	MISCELLANEOUS EXPENSES <i>Security, training, clothing and laundry.</i>	7,000	7,000
535	10	491	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	4,000	4,000
535	10	510	REGIONAL SEWAGE TREATMENT <i>Payment to Three River Waste Water Association based on actual average flow.</i>	2,970,000	2,970,000
535	10	511	BEACON HILL <i>West Kelso Interceptor.</i>	2,345	2,345

SEWER FUND
2019/2020 FINAL BUDGET

FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
535	10	512	STATE EXAMINER'S CHARGES	5,800	6,200
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to regional sewer plant.</i>	83,000	86,000
535	10	541	CITY B & O TAX <i>10% of gross sewer revenues.</i>	545,000	556,000
535	10	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	120,000	122,000
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>Payments to the general fund for engineering services.</i>	20,000	20,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	58,000	58,000
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
535	50	321	FUEL - VEHICLES	18,000	19,000
535	50	481	VEHICLE MAINTENANCE	40,000	40,000
594	35	640	CAPITAL EXPENSE - STRUCTURES <i>Pump station roof repairs.</i>	120,000	20,000
594	35	641	CAPITAL EXPENSE - EQUIPMENT <i>Misc pump repair/replacements.</i>	75,000	20,000
597	10	002	TRANSFER TO GENERAL FUND <i>Server replacement.</i>	5,000	-
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects.</i>	810,000	2,475,000
SEWER TOTAL EXPENDITURES				\$ 5,952,731	\$ 7,631,500

DRAINAGE FUND
2019/2020 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
334	00	00	STATE GRANT	\$ 25,000	\$ 25,000
343	83	00	RESIDENTIAL REVENUE <i>3% rate increase in 2019 and 2020.</i>	518,000	533,000
343	83	10	COMMERCIAL REVENUE <i>3% rate increase in 2019 and 2020.</i>	298,700	307,000
344	60	00	PROFESSIONAL SERVICES <i>Provided to Southwest Washington Regional Airport.</i>	7,500	7,500
349	32	00	ENGINEERING SERVICES <i>Provided to various City departments.</i>	20,000	20,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,000	1,000
DRAINAGE TOTAL REVENUE				\$ 870,200	\$ 893,500

DRAINAGE FUND
2019/2020 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
508	00	000	ENDING FUND BALANCE	\$ 9,495	\$ 21,640
531	10	510	STATE EXAMINER'S CHARGES	1,300	1,400
531	50	100	SALARIES <i>1 FTE Engineer and 2 FTE Drainage Techs.</i>	222,600	227,000
531	50	110	OVERTIME	2,500	2,700
531	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	95,100	97,600
531	50	310	SUPPLIES <i>Include catch basins, manholes, pipe, material & misc supplies.</i>	12,500	12,500
531	50	320	FUEL - VEHICLES	7,000	7,300
531	50	350	SMALL TOOLS/EQUIPMENT	750	750
531	50	420	TELEPHONE/POSTAGE	6,500	6,500
531	50	430	TRAVEL	1,250	1,250
531	50	460	INSURANCE	79,000	83,000
531	50	470	ELECTRICITY	2,000	2,500
531	50	471	WATER/SEWER/GARBAGE	1,200	1,260
531	50	480	STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	55,000	55,000
531	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	8,505	4,800
531	50	483	STREET SWEEPING	1,000	1,000
531	50	487	VEHICLE MAINTENANCE	16,000	16,800
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues, subscriptions.</i>	1,500	1,500
531	50	530	STATE UTILITY TAX <i>1.5% tax on gross revenues.</i>	12,000	12,000
531	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for accounting and admin.</i>	68,000	70,000
531	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Payments to the general fund for engineering services.</i>	20,000	20,000

DRAINAGE FUND
2019/2020 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
531	50	912	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.</i>	22,000	24,000
531	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future replacement of vehicles.</i>	23,000	23,000
594	34	620	NPDES COMPLIANCE <i>Phase 2 compliance.</i>	50,000	50,000
597	00	002	TRANSFER TO GENERAL FUND <i>Server replacement.</i>	2,000	-
597	00	003	TRANSFER TO DRAINAGE CAPITAL FUND	150,000	150,000
DRAINAGE TOTAL EXPENDITURES				\$ 870,200	\$ 893,500

2019/2020 FINAL BUDGET

[illegible]

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SEWER CAPITAL RESERVE FUND

2019/2020 FINAL BUDGET

FUND: 408 DEPT: 28

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
508	00	020	ENDING FUND BALANCE	\$ -	\$ 29,850
535	19	410	SEWER SERVICE AREA STUDY	110,000	-
535	50	530	STATE UTILITY TAX	150	150
594	17	002	UNDERGROUND TANK REMOVAL	150,000	-
594	19	631	DONATION PUMP STATION DESIGN/CONSTRUCTION	250,000	2,250,000
594	20	631	WEST MAIN PHASE 2	-	225,000
594	35	631	ANNUAL REPLACEMENT PROGRAM	450,000	-
SEWER CAPITAL RESERVE TOTAL EXPENDITURES				\$ 960,150	\$ 2,505,000

WATER GUARANTEE DEPOSIT FUND

2019/2020 FINAL BUDGET

FUND: 409 DEPT: 47

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
389	00	00	CUSTOMER DEPOSITS	\$ 200,000	\$ 200,000
			<i>Receipts for customer deposits for water/sewer utility service.</i>		
WATER GUARANTEE DEPOSIT TOTAL REVENUE				\$ 200,000	\$ 200,000

2019/2020 FINAL BUDGET

[illegible]

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2019/2020 FINAL BUDGET

[illegible]

DRAINAGE CAPITAL TOTAL REVENUE	\$ 157,500	\$ 157,800
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DRAINAGE CAPITAL FUND
2019/2020 FINAL BUDGET

FUND: 410 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
508	00	020	ENDING FUND BALANCE	\$ 7,500	\$ 7,800
531	31	481	ANNUAL DRAINAGE UPGRADES	150,000	150,000
DRAINAGE CAPITAL TOTAL EXPENDITURES				\$ 157,500	\$ 157,800

W/S REF/IMP REV BOND FUND
2019/2020 FINAL BUDGET

FUND: 413 DEPT: 44

[illegible]

W/S REF/IMP REV BOND TOTAL REVENUE	\$	400	\$	400
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<p align="center">W/S REF/IMP REV BOND FUND</p> <p align="center">2019/2020 FINAL BUDGET</p>	
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FUND: 413 DEPT: 44

[illegible]

W/S REV BOND RESERVE FUND
2019/2020 FINAL BUDGET

FUND: 414 DEPT: 45

[illegible]

W/S REV BOND RESERVE TOTAL REVENUE	\$	9,000	\$	38,000
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W/S REV BOND RESERVE FUND									
2019/2020 FINAL BUDGET									

FUND: 414 DEPT: 45

[illegible]

W/S REV BOND RESERVE TOTAL EXPENDITURES	\$	9,000	\$	38,000
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EQUIPMENT RESERVE FUND	
2019/2020 FINAL BUDGET	

FUND: 502 DEPT: 33

[illegible]

EQUIPMENT RESERVE FUND
2019/2020 FINAL BUDGET

FUND: 502 DEPT: 33

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
508	00	000	ENDING FUND BALANCE	\$ 147,315	\$ 149,315
594	48	640	ENGINEERING FLEET <i>Purchase new Small SUV for general dept use.</i>	30,000	-
594	48	642	POLICE FLEET <i>3 Vehicles in 2019 and 2 vehicles in 2020.</i>	150,000	115,000
594	48	645	WATER FLEET <i>Includes water departments share of new dump truck.</i>	67,500	80,000
594	48	649	SEWER FLEET <i>Includes sewer departments share of new dump truck.</i>	22,500	40,000
EQUIPMENT RESERVE TOTAL EXPENDITURES				\$ 417,315	\$ 384,315

FIREMEN'S PENSION FUND
2019/2020 FINAL BUDGET

FUND: 601 DEPT: 34

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
311	10	00	REAL AND PERSONAL PROPERTY TAXES	\$ 69,000	\$ 75,000
336	06	91	FIRE INSURANCE PREMIUM TAX <i>State remittance.</i>	13,000	13,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	10,000	10,000
FIREMEN'S PENSION TOTAL REVENUE				\$ 92,000	\$ 98,000

FIREMEN'S PENSION FUND
2019/2020 FINAL BUDGET

FUND: 601 DEPT: 34

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2019	2020
517	28	290	FIREMEN'S PENSION PAYMENTS <i>Pension benefits for LEOFF 1 firefighters.</i>	\$ 49,000	\$ 50,000
517	38	200	PENSIONER'S MEDICAL PAYMENTS <i>Premiums and medical costs LEOFF 1 retirees.</i>	42,000	47,000
517	70	491	MISCELLANEOUS EXPENSES <i>Various miscellaneous expenditures.</i>	1,000	1,000
FIREMEN'S PENSION TOTAL EXPENDITURES				\$ 92,000	\$ 98,000