

# City of Kelso, Washington



## FISCAL YEAR 2023/2024 BUDGET

CITY MANAGER  
Andrew Hamilton

KELSO CITY COUNCIL  
Mike Karnofski, Mayor  
Kim Lefebvre, Deputy Mayor  
Lisa Alexander  
Keenan Harvey  
Jim Hill  
Brian Wood  
LaDonna Page

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**ORDINANCE NO. 22-3989**

**AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND  
ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE  
2023/2024 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 2023/2024, 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:

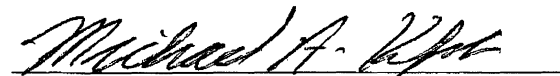
<b><u>FUND</u></b>	<b><u>2023 Budget</u></b>	<b><u>2024 Budget</u></b>
General	\$14,734,300	\$11,082,400
Street	1,161,000	1,019,000
Arterial Street	18,147,000	9,644,000
Library	707,500	730,000
Kelso Station	681,900	67,900
Stadium	198,529	200,200
Highlander Festival	38,200	38,200
Parks and Recreation	2,256,000	519,000
HUD Grant	60,000	60,000
Transportation Improvement District	221,850	224,050
2011 G.O. Bond	434,035	435,710
Capital Projects	212,185	211,660
Solid Waste	1,971,100	2,073,600
Water	5,999,724	5,136,887
Water Capital Reserve	4,086,000	4,651,000
Sewer	6,177,976	6,301,612
Drainage	848,500	1,048,500
Sewer Capital Reserve	3,411,000	626,000
Drainage Capital Reserve	460,000	470,000
Water Guarantee Deposit	100,000	100,000
Equipment Reserve	511,500	463,000
Firemen's Pension	<u>81,260</u>	<u>84,560</u>

**TOTAL APPROPRIATIONS**                      \$62,499,559                      \$45,187,279

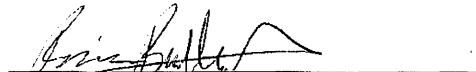
**SECTION 3.** That the City Clerk be and is hereby authorized and directed to transmit a copy of the budget as adopted to the Division of Municipal Corporations.

**SECTION 4.** This Ordinance shall be in full force and effect on the first day of January, 2023

**ADOPTED** by the City Council and **SIGNED** by the Mayor this 20<sup>th</sup> day of December, 2022.

  
MAYOR

ATTEST/AUTHENTICATION:

  
CITY CLERK

APPROVED AS TO FORM:

  
CITY ATTORNEY

PUBLISHED: Dec. 24, 2022



December 31, 2022

To the Honorable Mike Karnofski, Mayor  
Members of the City Council  
Citizens of Kelso

I am pleased to present the City's biennial budget for the 2023-2024 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 meet or exceed standards of professionalism, accountability and safety.
- Provide proactive and visionary regional leadership.

While this budget is technically a biennial budget, it is broken out as two annual budgets with 2023 and 2024 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 \$486,500 in General Fund Reserves in 2023 and \$90,000 in 2024. The projected deficit in 2023 stems from the roll-over of the city hall HVAC replacement project from 2022 into 2023, appropriations for a federal lobbyist, and services related to the updating of the City's building code. In addition, this budget proposes the use of reserves from other general fund supported funds (Street and Library Funds) in the amount of \$187,500 in 2023 and \$287,500 in 2024. These reserves were budgeted in the current biennium and were not used. This budget retains, for the most part, the current level of service to the citizens.

### **Economic Environment**

During the 2021/2022 biennium, certain general fund revenues came in at a rate much higher than was budgeted. Sales taxes have outpaced budgetary estimates in both 2021 and 2022, State shared revenues were restored to pre-recession levels, and Real Estate Excise Taxes came 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 and COVID relief spending.



The city anticipates a downturn in economic activity coupled with higher-than-normal inflation for the 2023/2024 biennium.

**State and Local Fiscal Recovery Funds (SLFRF)**

The Coronavirus State and Local Fiscal Recovery Funds, a part of the American Rescue Plan, delivered \$350 billion (\$3,469,566 to Kelso) to state, local, and tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. For 2023, this budget proposes to spend \$2,350,000 on various parks and recreation projects, as well as, a new roof on the train depot.

**Challenges for the 2023-2024 Budget Process**

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

The challenges in preparing the budget for the city included decreased revenue projections combined with rising costs of operations and are summarized below:

- 40% increase in insurance liability rate for 2023.
- Cost of Living increases of 3.5% – 4% in 2023 and 2024.
- Increases of 5% - 6 % in employee health insurance benefits.

<b>General Fund Departments</b>	<b>General Fund Expenditures</b>				
	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
City Council	\$153,856	\$155,194	\$182,050	\$165,300	\$166,400
Municipal Court	291,963	284,087	308,100	335,000	348,000
City Manager	344,695	364,594	387,050	398,900	427,100
Finance	689,212	694,827	721,100	775,100	801,900
Attorney	221,990	235,546	241,600	263,300	274,900
Police Operations	4,115,102	4,133,830	4,608,700	5,072,800	5,258,900
Police Records	459,156	477,375	573,175	610,000	625,800
Jail	198,350	223,025	349,600	305,000	305,000
General Government	1,279,321	1,542,918	2,010,509	4,062,600	1,324,900
Engineering	922,943	834,139	871,050	1,780,300*	920,200
Community Development	268,683	285,989	690,750	795,000	458,300
Fire/Emergency Medical	<u>170,952</u>	<u>170,952</u>	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>
<b>Total Expenditures</b>	<b><u>\$9,116,223</u></b>	<b><u>\$9,402,476</u></b>	<b><u>\$11,114,684</u></b>	<b><u>\$14,734,300</u></b>	<b><u>\$11,082,400</u></b>

\*Includes FAA Grant expenditures.

**2023/2024 Revenue Assumptions**

Revenue forecasts were made assuming a downturn in the economic conditions of the 2021/2022 biennium. 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 4.0% over 2021 actual levels in 2023 and another 1.9% in 2024. Sales and Business and Occupation taxes are projected to come in at 90% of 2021 actuals in 2023 and 87% in 2024.

**2023/2024 Expenditure Assumptions**

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2023 and 2024 project increases of 3.5% in each year for all Non-KPD City employees and 4% for KPD. The number of full-time employees is projected to be 80.4 full time employees.

**City of Kelso Full-time Positions**

	2019	2020	2021	2022	2023	2024
<b>General Government</b>						
Community Development	3.0	2.0	2.0	3.0	3.0	3.0
Finance	7.5	7.0	7.0	7.0	7.0	7.0
City Attorney	.4	1.4	1.4	1.4	1.4	1.4
Admin.	2.6	2.6	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
<b>Public Safety</b>						
Police						
Admin.	3.0	3.0	3.0	3.0	3.0	3.0
Officers	25.0	25.0	25.0	24.0	24.0	24.0
Civilians	4.4	4.4	4.4	5.4	5.4	5.4
<b>Highways &amp; Streets</b>						
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
<b>Culture and recreation</b>						
Library	6.0	6.0	6.0	6.0	6.0	6.0
Parks	2.0	2.0	2.0	2.0	2.0	2.0
<b>Utilities</b>						
Water	9.0	9.0	9.0	9.0	9.5	9.5
Sewer	7.0	7.0	7.0	7.0	6.5	6.5
Drainage	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total FTE's</b>	<u>80.9</u>	<u>80.4</u>	<u>80.4</u>	<u>81.4</u>	<u>81.4</u>	<u>81.4</u>

On the benefits side, the city offers four health benefit plans to its employees which include qualified high deductible plans and traditional \$500 deductible plans 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 reimbursement arrangement (HRA) and contributes the amount of co-insurance to a VEBA account. For those employees choosing the traditional plan, the city applies the amount it would pay for the high deductible option, including the health reimbursement arrangement, to the premium of the traditional plan and the employee pays any remaining premium balance. We are projecting an increase of approximately 5% in 2023 and 2024 for our PPO Plans and 6% 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 2023 and 2024 include the following:

- 2023 – Allen Street Corridor Study \$420,000. Funded by Federal grant & road maintenance fees.
- 2023 – Railroad Crossing Right of Way \$50,000. Funded by State grant.
- 2023 – Old Pacific Highway Pavement Rehab \$537,000. Funded by State grant & road maintenance fees.
- 2023 – Grade Street Pavement Rehab \$502,000. Funded by State grant & road maintenance fees.
- 2023/2024 – SAFE Routes to Schools - Huntington project \$1,364,000. Funded by State grant & general fund.
- 2023/2024 – SAFE Routes to Schools – Kelso High School project \$940,000. Funded by State grant & general fund.
- 2023/2024 – Railroad Crossing Construction \$21,000,000. Funded by Federal & State grants.
- 2023/2024 – Systemic Safety Improvements \$1,215,000. Funded by Federal/State grants & General Fund.
- 2023/2024 – Pedestrian & Bike Safety project \$879,000. Funded by State grant.
- 2024 – Annual Overlay and Sidewalk Improvements \$530,000. Funded by General Fund.
- 2024 – Haussler Road Repairs \$350,000. Funded by General Fund.

**Miscellaneous Funds**

The HUD Grant Fund has budgeted for 2023 and 2024 transfers from HUD #1 in the amount of \$60,000 to the general fund for nuisance abatement.

**Utility Funds**

In 2018/2019 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.

Adopted utility rate increases are as follows:

	2023	2024
Water – residential & commercial	7.0%	7.0%
Water – industrial	7.0%	7.0%
Sewer – residential & commercial	3.0%	3.0%
Sewer – industrial	3.0%	3.0%
Stormwater	0.0%	0.0%
Solid Waste	0.0%	0.0%

Projects budgeted for 2023 and 2024 include the following:

**Water**

- 2023 – West Kelso Cowlitz Way Connection \$850,000. Funded by water rates.
- 2023 – Treatment Plant VFD Replacement \$600,000. Funded by water rates.
- 2023 – Minor Road Transmission Line Repair \$600,000. Funded by water rates

- 2023/2024 – Water Source Supply/Construction \$4,200,000. Funded by Debt.
- 2023/2024 – Treatment Plant VFD Replacement \$600,000. Funded by water rates.
- 2023/2024 – Annual Replacement Program \$600,000.
- 2023/2024 – Various waterline replacements, studies and updates \$585,000. Funded by water rates.
- 2023/2024 – Grade Street Supply Line \$1,300,000. Funded by water rates.

**Sewer**

- 2023 – Donation Pump Station Rehabilitation \$2,850,000. Funded by 2020 Revenue Bond and sewer rates.
- 2023 – Aerial Mapping Project \$60,000.
- 2023 – Underground Tank Removal \$500,000. Funded by sewer rates.
- 2024 – Annual Replacement Program \$500,000. Funded by sewer rates.
- 2024 – Mt. Brinyon Pump Station Rehab \$125,000. Funded by sewer rates.

**In Summary**

I am pleased to present the City of Kelso’s 2023/2024 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 2023/2024 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 economic downturn projected for 2023 and 2024. 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 2023 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	\$ 11,800,000	\$ 14,247,800	\$ 486,500	\$ 14,734,300	\$ 14,734,300	\$ -	\$ 14,734,300	\$ 11,313,500
101	STREET MAINTENANCE FUND	750,000	1,073,500	87,500	1,161,000	1,161,000	-	1,161,000	662,500
102	ARTERIAL STREET FUND	2,750,000	18,126,050	20,950	18,147,000	18,147,000	-	18,147,000	2,729,050
103	LIBRARY FUND	400,000	607,500	100,000	707,500	707,500	-	707,500	300,000
104	PATHS & TRAILS FUND	7,800	1,300	-	1,300	-	1,300	1,300	9,100
105	KELSO STATION FUND	84,000	681,900	-	681,900	681,900	-	681,900	84,000
106	STADIUM FUND	290,000	204,600	-	204,600	198,529	6,071	204,600	296,071
107	HIGHLANDER FESTIVAL FUND	11,000	38,200	-	38,200	38,200	-	38,200	11,000
108	PARKS & RECREATION FUND	375,000	2,256,000	-	2,256,000	2,256,000	-	2,256,000	375,000
114	HUD GRANT FUND	375,000	6,000	55,000	61,000	60,000	1,000	61,000	321,000
115	FACADE IMPROVEMENT FUND	470	-	-	-	-	-	-	470
125	TBD FUND	45,000	205,000	16,850	221,850	221,850	-	221,850	28,150
206	G.O. BOND FUND	200,000	434,035	-	434,035	434,035	-	434,035	200,000
301	CAPITAL PROJECTS FUND	355,000	227,750	-	227,750	212,185	15,565	227,750	370,565
402	SOLID WASTE FUND	150,000	1,883,500	87,600	1,971,100	1,971,100	-	1,971,100	62,400
403	WATER FUND	3,400,000	4,820,750	1,178,974	5,999,724	5,999,724	-	5,999,724	2,221,026
404	WATER CAPITAL RESERVE FUND	3,500,000	6,849,812	-	6,849,812	4,086,000	2,763,812	6,849,812	6,263,812
405	SEWER FUND	1,200,000	6,287,500	-	6,287,500	6,177,976	109,524	6,287,500	1,309,524
407	DRAINAGE FUND	550,000	848,500	-	848,500	848,500	-	848,500	550,000
408	SEWER CAPITAL RESERVE FUND	5,300,000	1,227,811	2,183,189	3,411,000	3,411,000	-	3,411,000	3,116,811
409	WATER GUARANTEE DEPOSIT FUND	230,000	100,000	-	100,000	100,000	-	100,000	230,000
410	DRAINAGE CAPITAL FUND	690,000	137,050	322,950	460,000	460,000	-	460,000	367,050
413	W/S IMPROV/REFUND BOND FUND	119,000	3,000	-	3,000	-	3,000	3,000	122,000
502	EQUIPMENT RESERVE FUND	2,200,000	588,600	-	588,600	511,500	77,100	588,600	2,277,100
601	FIREMEN'S PENSION FUND	575,000	27,000	54,260	81,260	81,260	-	81,260	520,740
<b>TOTAL</b>		<b>\$ 35,357,270</b>	<b>\$ 60,883,158</b>	<b>\$ 4,593,773</b>	<b>\$ 65,476,931</b>	<b>\$ 62,499,559</b>	<b>\$ 2,977,372</b>	<b>\$ 65,476,931</b>	<b>\$ 33,740,869</b>

## CITY OF KELSO 2024 FINAL BUDGET

### FUND SUMMARY

XI

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	\$ 11,313,500	\$ 10,992,400	\$ 90,000	\$ 11,082,400	\$ 11,082,400	\$ -	\$ 11,082,400	\$ 11,223,500
101	STREET MAINTENANCE FUND	662,500	931,500	87,500	1,019,000	1,019,000	-	1,019,000	575,000
102	ARTERIAL STREET FUND	2,729,050	9,008,000	636,000	9,644,000	9,644,000	-	9,644,000	2,093,050
103	LIBRARY FUND	300,000	530,000	200,000	730,000	730,000	-	730,000	100,000
104	PATHS & TRAILS FUND	9,100	1,300	-	1,300	-	1,300	1,300	10,400
105	KELSO STATION FUND	84,000	57,900	10,000	67,900	67,900	-	67,900	74,000
106	STADIUM FUND	296,071	204,600	-	204,600	200,200	4,400	204,600	300,471
107	HIGHLANDER FESTIVAL FUND	11,000	38,200	-	38,200	38,200	-	38,200	11,000
108	PARKS & RECREATION FUND	375,000	519,000	-	519,000	519,000	-	519,000	375,000
114	HUD GRANT FUND	321,000	6,000	55,000	61,000	60,000	1,000	61,000	267,000
115	FACADE IMPROVEMENT FUND	470	-	-	-	-	-	-	470
125	TBD FUND	28,150	205,000	19,050	224,050	224,050	-	224,050	9,100
206	G.O. BOND FUND	200,000	435,710	-	435,710	435,710	-	435,710	200,000
301	CAPITAL PROJECTS FUND	370,565	202,000	9,660	211,660	211,660	-	211,660	360,905
402	SOLID WASTE FUND	62,400	1,884,000	189,600	2,073,600	2,073,600	-	2,073,600	(127,200)
403	WATER FUND	2,221,026	5,059,000	77,887	5,136,887	5,136,887	-	5,136,887	2,143,139
404	WATER CAPITAL RESERVE FUND	6,263,812	834,836	3,816,164	4,651,000	4,651,000	-	4,651,000	2,447,648
405	SEWER FUND	1,309,524	6,411,500	-	6,411,500	6,301,612	109,888	6,411,500	1,419,412
407	DRAINAGE FUND	550,000	858,500	190,000	1,048,500	1,048,500	-	1,048,500	360,000
408	SEWER CAPITAL RESERVE FUND	3,116,811	1,287,361	-	1,287,361	626,000	661,361	1,287,361	3,778,172
409	WATER GUARANTEE DEPOSIT FUND	230,000	100,000	-	100,000	100,000	-	100,000	230,000
410	DRAINAGE CAPITAL FUND	367,050	313,950	156,050	470,000	470,000	-	470,000	211,000
413	W/S IMPROV/REFUND BOND FUND	122,000	3,000	-	3,000	-	3,000	3,000	125,000
502	EQUIPMENT RESERVE FUND	2,277,100	545,600	-	545,600	463,000	82,600	545,600	2,359,700
601	FIREMEN'S PENSION FUND	520,740	27,250	57,310	84,560	84,560	-	84,560	463,430
<b>TOTAL</b>		<b>\$ 33,740,869</b>	<b>\$ 40,456,607</b>	<b>\$ 5,594,221</b>	<b>\$ 46,050,828</b>	<b>\$ 45,187,279</b>	<b>\$ 863,549</b>	<b>\$ 46,050,828</b>	<b>\$ 29,010,197</b>

# CITY OF KELSO

## 2023/2024 FINAL BUDGET

### COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2022 BUDGET	2023 BUDGET	2024 BUDGET
001	GENERAL FUND	\$ 11,159,684	\$ 14,734,300	\$ 11,082,400
101	STREET MAINTENANCE FUND	938,470	1,161,000	1,019,000
102	ARTERIAL STREET FUND	18,851,005	18,147,000	9,644,000
103	LIBRARY FUND	703,546	707,500	730,000
104	PATHS & TRAILS FUND	-	-	-
105	KELSO STATION FUND	107,155	681,900	67,900
106	STADIUM FUND	186,220	198,529	200,200
107	HIGHLANDER FESTIVAL FUND	43,200	38,200	38,200
108	PARKS & RECREATION FUND	1,955,260	2,256,000	519,000
114	HUD GRANT FUND	60,000	60,000	60,000
120	CRIMINAL JUSTICE FUND	327,050	-	-
125	KELSO TRANSPORTATION BENEFIT DIST.	223,900	221,850	224,050
206	G.O. BOND FUND	3,047,200	434,035	435,710
301	CAPITAL PROJECTS FUND	211,800	212,185	211,660
402	SOLID WASTE FUND	1,942,000	1,971,100	2,073,600
403	WATER FUND	6,512,600	5,999,724	5,136,887
404	WATER CAPITAL RESERVE FUND	4,010,700	4,086,000	4,651,000
405	SEWER FUND	7,900,995	6,177,976	6,301,612
407	DRAINAGE FUND	801,050	848,500	1,048,500
408	SEWER CAPITAL RESERVE FUND	4,408,400	3,411,000	626,000
409	WATER GUARANTEE DEPOSIT FUND	200,000	100,000	100,000
410	DRAINAGE CAPITAL RESERVE FUND	455,000	460,000	470,000
413	W/S IMPROV/REFUND BOND FUND	-	-	-
502	EQUIPMENT RESERVE FUND	515,000	511,500	463,000
601	FIREMEN'S PENSION FUND	108,000	81,260	84,560
<b>TOTAL APPROPRIATIONS</b>		<b>\$64,668,235</b>	<b>\$62,499,559</b>	<b>\$45,187,279</b>

**GENERAL FUND**  
2023/2024 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations</i>	\$ 486,500	\$ 90,000
311	10	00	<b>GENERAL PROPERTY TAXES</b> <i>General Fund's allocated portion of Property Taxes.</i>	1,660,000	1,680,000
313	10	00	<b>LOCAL RETAIL SALES AND USE TAXES</b> <i>General Fund's allocated portion of Sales and Use Taxes.</i>	1,421,000	1,529,500
313	71	00	<b>LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE</b> <i>This portion of sales tax is to be used exclusively for criminal justice purposes.</i>	250,000	250,000
316	10	00	<b>BUSINESS AND OCCUPATIONAL TAXES</b> <i>Based on \$1/thousand of gross receipts for Wholesale, Retail, Manufact &amp; Contracting.</i>	735,000	735,000
316	10	10	<b>BUSINESS AND OCCUPATIONAL TAXES - MISC</b> <i>Based on \$2/thousand of gross receipts from service activities.</i>	170,000	170,000
316	43	00	<b>B &amp; O TAX - GAS</b> <i>6% Tax on gross sales.</i>	80,000	80,000
316	46	00	<b>B &amp; O TAX - CABLE TV</b> <i>8% Tax on gross sales.</i>	202,000	202,000
316	47	10	<b>B &amp; O TAX - TELEPHONE</b> <i>6% Tax on gross sales.</i>	65,000	65,000
316	47	30	<b>B &amp; O TAX - CELLULAR PHONES</b> <i>6% Tax on gross sales.</i>	65,000	65,000
316	51	00	<b>B &amp; O TAX - ELECTRIC (PUD)</b> <i>6% Tax on gross sales.</i>	735,000	735,000
316	52	00	<b>B &amp; O TAX - WATER (WATER UTILITY)</b> <i>Represents 10% tax on gross water receipts.</i>	469,300	493,000
316	54	00	<b>B &amp; O TAX - SEWER (SEWER UTILITY)</b> <i>Represents 10% tax on gross sewer receipts.</i>	623,000	635,200
316	55	00	<b>B &amp; O TAX - GARBAGE (SOLID WASTE FUND)</b> <i>Represents 10% tax on gross garbage collection receipts.</i>	187,000	187,000
316	70	00	<b>CITY UTILITY TAX</b> <i>Represents 10% tax on gross water/sewer/sanitary utility sales.</i>	1,270,000	1,303,500
316	81	00	<b>GAMBLING EXCISE TAXES</b> <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.</i>	20,000	20,000
317	20	00	<b>LEASEHOLD EXCISE TAX</b> <i>Lease tax rebated to City by the State based on leased City properties.</i>	5,000	5,000
318	11	00	<b>ADMISSIONS TAXES</b> <i>5% tax on theater patrons.</i>	145,000	145,000
321	00	00	<b>BUSINESS LICENSES</b> <i>Business License Fee @ \$50.00 per business.</i>	70,000	70,000
321	00	10	<b>BUSINESS LICENSES - MISC</b> <i>Misc. licenses.</i>	1,200	1,200
322	10	00	<b>BUILDING PERMITS</b> <i>Construction permit fees for building, plumbing, etc.</i>	125,000	100,000



**GENERAL FUND**  
2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 00**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
322	90	00	<b>GUN PERMITS</b> <i>Receipts for concealed pistol licenses.</i>	3,000	3,000
331	20	00	<b>FEDERAL GRANTS</b> <i>FAA Grant.</i>	852,000	10,000
331	21	00	<b>FEDERAL GRANTS</b> <i>ARPA Grant.</i>	2,350,000	-
333	00	00	<b>FEDERAL GRANTS</b> <i>Miscellaneous grants.</i>	10,000	-
334	00	00	<b>STATE GRANTS</b> <i>Misc. Grants, includes public defense grant.</i>	130,000	80,000
334	04	20	<b>STATE GRANTS</b> <i>Dept of Commerce planning grant.</i>	200,000	-
335	00	91	<b>P.U.D. PRIVILEGE TAX</b> <i>Public Utility District pass through from the State.</i>	92,000	92,000
336	00	98	<b>CITY ASSISTANCE</b> <i>Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise Tax.</i>	143,000	143,000
336	06	20	<b>CRIMINAL JUSTICE HIGH CRIME</b> <i>Allocated to cities with a high rate of crime.</i>	39,000	39,000
336	06	21	<b>CRIMINAL JUSTICE VIOLENT CRIMES/POPULATION</b> <i>City estimated share @ \$.36/capita for 2023.</i>	4,600	4,600
336	06	26	<b>CRIMINAL JUSTICE SPECIAL PROGRAMS</b> <i>City estimated share @ \$1.27/capita for 2023.</i>	21,900	21,900
336	06	42	<b>MARIJUANA EXCISE TAX</b>	20,000	20,000
336	06	51	<b>DUI AND OTHER CRIMINAL JUSTICE ASSISTANCE</b> <i>For the implementation of DUI statutes.</i>	2,000	2,000
336	06	94	<b>LIQUOR EXCISE TAX</b> <i>City share of statewide collection of liquor taxes.</i>	87,000	87,000
336	06	95	<b>LIQUOR BOARD PROFITS</b> <i>City share of State liquor sales profits.</i>	97,000	97,000
337	21	00	<b>LAW ENFORCEMENT - INTERGOVERNMENTAL</b> <i>Kelso School District.</i>	189,000	197,000
341	26	00	<b>RECORDS SURCHARGE - HOUSING</b> <i>Document recording surcharge charged by County.</i>	14,000	14,000
341	43	00	<b>INTERFUND SERVICES PROVIDED TO FUND 403</b> <i>Reimbursement to the General fund for city hall building costs.</i>	18,000	18,000
341	43	01	<b>INTERFUND SERVICES PROVIDED TO FUND 101</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	19,000	19,000
341	43	02	<b>INTERFUND SERVICES PROVIDED TO FUND 103</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	30,000	31,000
341	43	03	<b>ACCOUNTING SERVICES - AIRPORT</b> <i>Payments for accounting services provided to SWRA.</i>	40,000	40,000

**GENERAL FUND**  
2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 00**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
341	43	05	<b>INTERFUND SERVICES PROVIDED TO FUND 402</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	94,000	98,000
341	43	06	<b>INTERFUND SERVICES PROVIDED TO FUND 403</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	355,000	370,000
341	43	07	<b>INTERFUND SERVICES PROVIDED TO FUND 407</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	78,000	81,000
341	60	00	<b>PHOTOCOPIES/DUPLICATION</b> <i>Receipts for duplication and photocopying of documents and records.</i>	500	500
341	80	00	<b>ENGINEERING SERVICES</b> <i>Revenue for engineering services performed for other funds.</i>	275,000	275,000
341	82	00	<b>ENGINEERING FEES &amp; CHARGES</b> <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	40,000	35,000
341	95	00	<b>LEGAL SERVICES</b> <i>Charges for prosecution services provided to other jurisdictions.</i>	71,300	75,000
344	60	00	<b>PROFESSIONAL SERVICES - SWRA</b> <i>Charges for airport manager services provided to airport.</i>	155,000	161,000
345	80	00	<b>PLANNING &amp; ZONING FEES</b> <i>Charges for variances, conditional uses, zone changes, annexations.</i>	7,500	7,500
345	83	00	<b>PLAN CHECK FEES</b>	82,000	65,000
351	50	00	<b>FINES &amp; FORFEITS</b> <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	135,000	135,000
359	60	00	<b>B &amp; O TAX PENALTY</b> <i>Late payment penalties.</i>	10,000	10,000
359	80	00	<b>GAMBLING TAX PENALTY</b> <i>Late payment penalties.</i>	500	500
359	90	00	<b>BUSINESS LICENSE PENALTY</b> <i>Fee for late renewal of Business License @ 25.00</i>	1,500	1,500
359	90	01	<b>FORFEIT PROPERTY</b>	1,000	1,000
359	90	02	<b>MISCELLANEOUS FINES</b>	2,500	2,500
359	90	03	<b>FALSE ALARM FINE</b>	1,000	1,000
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of General Fund reserves.</i>	150,000	150,000
361	40	00	<b>SALES &amp; USE TAX INTEREST</b> <i>State distribution of sales and use taxes collected and invested by the state.</i>	24,000	29,000
362	50	00	<b>LEASE REVENUES</b>	11,000	11,000
367	00	00	<b>DONATIONS</b> <i>For K-9 patrol unit.</i>	1,000	1,000















**POLICE**  
2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 06**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
517	20	290	<b>LEOFF RETIREE BENEFITS</b> <i>Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.</i>	\$ 85,000	\$ 89,000
521	10	100	<b>SALARIES - ADMINISTRATION</b> <i>Positions include: 1 Chief, 1 Captain, 1 Sergeant, &amp; 1 admin assistant.</i>	477,000	493,100
521	10	200	<b>BENEFITS - ADMINISTRATION</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	156,000	162,400
521	10	420	<b>TELEPHONE/POSTAGE</b> <i>Land lines, FAX, cellular phones, internet &amp; postage.</i>	28,000	28,000
521	10	430	<b>TRAVEL</b> <i>Seminars, training, tuition, lodging and investigations.</i>	14,000	14,000
521	10	470	<b>UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	20,000	20,000
521	10	491	<b>MISCELLANEOUS</b>	10,000	10,000
521	20	100	<b>SALARIES - OPERATIONS</b> <i>Pays salaries for 24 uniformed officers.</i>	2,322,800	2,438,800
521	20	120	<b>PER DIEM MEALS</b>	1,000	1,000
521	20	130	<b>OVERTIME</b> <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	320,000	340,000
521	10	140	<b>EDUCATIONAL INCENTIVE</b> <i>Incentive pay for advanced education accomplishment.</i>	43,000	44,000
521	20	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	941,600	996,700
521	20	310	<b>SUPPLIES</b> <i>Citations, office supplies, flares, batteries, etc.</i>	62,500	67,500
521	20	312	<b>SUPPLIES - SWAT</b> <i>Clothing, firearm/optics, gear, breaching supplies.</i>	16,500	18,500
521	20	319	<b>SUPPLIES - K9 UNIT</b> <i>Clothing, food, gear, supplies.</i>	5,000	5,000
521	20	350	<b>TOOLS AND EQUIPMENT</b> <i>Gun cleaning &amp; range supplies, ammunition, &amp; BP vests.</i>	50,000	50,000
521	20	419	<b>SERVICES - K9 UNIT</b>	1,500	1,500
521	20	439	<b>K9 TRAVEL/TRAINING</b> <i>Tuition, lodging, etc.</i>	1,000	1,000
521	20	490	<b>DUES AND SUBSCRIPTIONS</b> <i>Police periodicals, newspapers, dues to various State/Federal orgs.</i>	31,500	34,500
521	21	410	<b>INVESTIGATIVE SPECIAL ASSISTANCE</b> <i>Interpreters, transportation and investigative costs.</i>	10,000	10,000
521	21	490	<b>PROFESSIONAL SERVICES - SWAT</b> <i>Annual contribution to Bearcat Interlocal Agreement.</i>	3,700	3,700

**POLICE**  
2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 06**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
521	21	491	<b>BODY-CAM PROGRAM</b>	20,000	20,000
521	40	430	<b>LAW ENFORCEMENT TRAINING</b> <i>In-service training, career level certification and tuition and lodging for officers.</i>	45,000	45,000
521	40	431	<b>SWAT TRAINING</b> <i>Annual courses / specialty training.</i>	5,000	5,000
521	50	320	<b>VEHICLE FUEL</b>	50,000	50,000
521	50	480	<b>STATION REPAIR AND MAINTENANCE</b> <i>Repairs to station building and facilities including outdoor security.</i>	7,000	10,000
521	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Misc. computer software maintenance.</i>	11,000	11,000
521	50	483	<b>VEHICLE MAINTENANCE</b>	50,000	50,000
521	90	410	<b>POLICE SCIENCE PROGRAM</b> <i>Instructor's fees.</i>	65,000	65,000
521	90	490	<b>CONTRACTUAL</b> <i>Photo processing, laundry, radio repair, and computer tech support.</i>	45,000	45,000
521	90	491	<b>COMMUNITY ORIENTED POLICING</b> <i>Cowlitz County Child Advocacy.</i>	8,100	8,100
521	90	492	<b>EMERGENCY SUPPORT SHELTER</b> <i>Annual contribution.</i>	8,100	8,100
521	90	940	<b>EQUIPMENT RESERVE</b> <i>2023 (1) Admin (1) Patrol / 2024 (1) Patrol.</i>	128,500	83,000
594	21	641	<b>MACHINERY &amp; EQUIPMENT</b> <i>Technological upgrades for UAS program, Taser replacements, various equipment upgrades/replacements.</i>	30,000	30,000

<b>POLICE TOTAL</b>	<b>\$ 5,072,800</b>	<b>\$ 5,258,900</b>
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**NON-DEPARTMENTAL**  
2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 09**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
513	20	490	<b>DUES - AWC</b> <i>Association of Washington Cities.</i>	\$ 10,500	\$ 11,000
514	20	492	<b>MISCELLANEOUS EXPENSES</b> <i>Miscellaneous bank and state pool charges.</i>	20,000	22,000
514	23	410	<b>STATE EXAMINER'S CHARGES</b> <i>Pays for annual audit of City by the State Auditors Office.</i>	49,500	51,000
514	30	310	<b>OFFICIAL PUBLICATIONS</b> <i>Publishing ordinances, titles and official documents as required.</i>	2,000	2,000
514	40	510	<b>ELECTION EXPENSES</b> <i>City share of election and voter registration costs.</i>	45,000	25,000
515	20	491	<b>CITY CODE UPDATE</b> <i>Codifies/prints new ordinances and incorporates into Code Book.</i>	2,200	2,500
517	60	310	<b>SAFETY/LOSS CONTROL</b> <i>Pays for safety films, seminars, First Aid training and safety recognition.</i>	2,500	2,500
517	70	410	<b>UNEMPLOYMENT AND L &amp; I CLAIMS SERVICE</b> <i>Pays D.J. Witmer to review all unemployment and L&amp;I claims.</i>	6,500	6,500
517	90	491	<b>WELLNESS PROGRAM</b> <i>Pays for supplies, health screening, workshops, fitness, &amp; health programs.</i>	3,500	3,500
517	90	492	<b>EMPLOYEE WELLNESS</b>	1,000	1,000
518	10	310	<b>OFFICE AND OPERATING SUPPLY</b> <i>Paper, forms, envelopes, etc. used in operation of General Fund.</i>	35,000	35,000
518	10	420	<b>PHONE/POSTAGE</b> <i>Pays line charges, long distance and all postage for General Fund business.</i>	20,000	22,000
518	10	470	<b>UTILITIES</b> <i>Pays for utilities of common areas in City Hall.</i>	35,000	38,000
518	10	481	<b>BUILDING REPAIRS</b> <i>Includes maintenance and replacement of HVAC at City Hall.</i>	435,000	35,000
518	10	492	<b>SISTER CITY PROGRAM</b>	2,000	2,000
518	30	410	<b>BUILDING CUSTODIAL</b> <i>Custodial services for City Hall.</i>	27,100	28,000
518	30	411	<b>PROFESSIONAL SERVICES</b> <i>Lobbyist and collective bargaining services.</i>	140,000	140,000
518	80	310	<b>DATA PROCESSING SUPPLIES</b> <i>Toner, paper, maintenance supplies for server and network printers.</i>	2,000	2,000
518	80	410	<b>DATA PROCESSING SOFTWARE</b> <i>Software purchases and upgrades. Includes annual fee for financial software.</i>	50,000	50,000
518	80	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware and office machine maintenance.</i>	1,000	1,000
518	80	481	<b>SOFTWARE MAINTENANCE</b>	12,000	12,000

**NON-DEPARTMENTAL**  
2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 09**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
518	86	410	<b>CONTRACT SERVICES</b> <i>For maintenance and assistance with computer applications.</i>	79,000	81,000
518	90	493	<b>CHAMBER DUES</b> <i>Dues and miscellaneous purchases.</i>	300	300
519	90	460	<b>LIABILITY/FIRE/AUTO/FIDELITY INSURANCE</b> <i>General Fund portion of WCIA assessment.</i>	340,000	375,000
525	60	410	<b>EMERGENCY MANAGEMENT</b> <i>City share of emergency management services through Cowlitz County.</i>	30,000	31,000
546	10	410	<b>PROFESSIONAL SERVICES - AIRPORT</b> <i>Annual operating contribution.</i>	76,000	91,000
553	30	530	<b>DIKING/DRAINAGE TAX</b> <i>Tax paid by City on City properties for diking district services.</i>	19,000	19,000
553	70	410	<b>SW WASHINGTON AIR POLLUTION AUTHORITY</b> <i>Kelso's cost for administration of WA Clean Air regulations.</i>	7,000	7,100
554	30	410	<b>ANIMAL CONTROL CONTRACT</b> <i>Contract with Cowlitz County Humane Society for animal control.</i>	143,000	150,000
558	70	490	<b>GOVERNMENTAL CONFERENCE DUES</b> <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	33,000	34,000
558	70	494	<b>COWLITZ EDC DUES</b> <i>Pays membership in Economic Development Council.</i>	10,000	10,000
573	90	490	<b>TREE LIGHTING CEREMONY</b> <i>For the annual lighting of the Christmas Tree at the Depot.</i>	7,500	7,500
594	19	642	<b>DATA PROCESSING EQUIPMENT</b> <i>Server Replacement in 2023.</i>	15,000	-
597	00	001	<b>TRANSFER TO KELSO STATION FUND (FUND 108)</b> <i>To fund various park projects with use of ARPA grant monies.</i>	1,750,000	-
597	00	006	<b>TRANSFER TO KELSO STATION FUND (FUND 105)</b> <i>Annual operating contribution. \$600K ARPA funds for new roof at Depot.</i>	651,000	27,000

<b>NON-DEPARTMENTAL TOTAL</b>	<b>\$ 4,062,600</b>	<b>\$ 1,324,900</b>
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**ENGINEERING**  
2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 12**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
518	10	100	<b>SALARIES</b> <i>Pays salaries for 5 full-time equivalent positions.</i>	\$ 438,000	\$ 460,000
518	10	110	<b>OVERTIME</b>	2,500	2,500
518	10	120	<b>PART-TIME SALARIES</b>	5,000	5,000
518	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	190,000	199,000
518	10	310	<b>SUPPLIES</b> <i>Includes office, surveying, engineering supplies and, software upgrades.</i>	11,000	11,000
518	93	320	<b>FUEL - VEHICLES</b>	1,500	1,500
518	93	410	<b>PROFESSIONAL SERVICES</b>	10,000	10,000
518	93	420	<b>TELEPHONE/POSTAGE</b> <i>Land lines, FAX, cellular phones, internet &amp; postage.</i>	3,500	3,500
518	93	430	<b>TRAVEL/TRAINING</b> <i>Miscellaneous training including CAD and GPS.</i>	6,000	6,000
518	93	440	<b>LEGAL ADVERTISING</b> <i>Cost of print ads and legal notices.</i>	500	500
518	93	470	<b>BUILDING UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	3,000	3,000
518	93	480	<b>SOFTWARE MAINTENANCE</b> <i>GIS subscription and permit software.</i>	30,000	35,000
518	93	481	<b>VEHICLE MAINTENANCE</b>	1,500	1,500
518	93	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	5,000	5,000
518	93	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For the future purchase of vehicles.</i>	7,000	7,000
546	10	310	<b>SUPPLIES - AIRPORT</b>	500	500
546	10	410	<b>PROFESSIONAL SERVICES - AIRPORT</b> <i>FAA grant pass through to airport.</i>	902,000	-
546	10	420	<b>PHONE - AIRPORT</b>	1,000	1,000
546	50	100	<b>SALARIES - AIRPORT OPERATIONS</b>	112,300	116,200
546	50	200	<b>BENEFITS - AIRPORT OPERATIONS</b>	43,000	45,000
594	32	642	<b>EQUIPMENT</b> <i>Includes annual computer replacements.</i>	7,000	7,000





**COMMUNITY DEVELOPMENT & PLANNING**

2023/2024 FINAL BUDGET

**FUND: 001 DEPT: 13**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
524	60	100	<b>SALARY - NUISANCE ABATEMENT</b>	\$ 57,000	\$ 61,000
524	60	200	<b>BENEFITS - NUISANCE ABATEMENT</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	34,000	36,000
524	60	320	<b>FUEL - VEHICLES</b>	1,400	1,400
524	60	481	<b>VEHICLE MAINTENANCE</b>	1,200	1,200
558	50	101	<b>DEPARTMENTAL ASSISTANT'S SALARY</b> <i>Salary for Community Development Department Assistant.</i>	56,000	58,000
558	50	111	<b>OVERTIME</b>	1,000	1,000
558	50	201	<b>BENEFITS</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	34,500	37,000
558	50	410	<b>PROFESSIONAL SERVICES</b>	405,000	50,000
558	60	100	<b>PLANNING DEPARTMENT SALARIES</b> <i>Includes Planning Manager.</i>	100,000	103,500
558	60	200	<b>PLANNING DEPARTMENT BENEFITS</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	37,700	40,000
558	60	310	<b>SUPPLIES</b>	7,000	7,000
558	60	421	<b>TELEPHONE/POSTAGE</b> <i>Land lines, FAX, cellular phones, internet &amp; postage.</i>	3,500	3,500
558	60	430	<b>TRAVEL/TRAINING</b> <i>Pays travel costs and registrations for seminars.</i>	4,000	4,000
558	60	440	<b>LEGAL ADVERTISING</b> <i>Publication of legal notices.</i>	3,500	3,500
558	60	470	<b>UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	2,200	2,200
558	60	481	<b>SOFTWARE MAINTENANCE</b> <i>Includes GIS Software.</i>	32,000	34,000
558	60	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	2,000	2,000
558	90	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b>	5,500	5,500
594	58	642	<b>DATA PROCESSING EQUIPMENT</b> <i>Computer replacements.</i>	7,500	7,500

<b>COMMUNITY DEVELOPMENT &amp; PLANNING TOTAL</b>	<b>\$ 795,000</b>	<b>\$ 458,300</b>
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**CITY STREET FUND**  
2023/2024 FINAL BUDGET

**FUND: 101 DEPT: 16**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
542	30	100	<b>SALARIES</b> <i>Pays salary for 1 full-time equivalent position.</i>	\$ 71,000	\$ 73,500
542	30	110	<b>OVERTIME</b>	2,500	2,500
542	30	120	<b>STREET PART-TIME HELP</b>	25,000	25,000
542	30	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	30,500	32,000
542	30	311	<b>SUPPLIES</b> <i>Includes supplies for surfacing base course, top course, &amp; asphalt.</i>	30,000	30,000
542	30	320	<b>FUEL - VEHICLES</b>	8,000	8,000
542	30	350	<b>SMALL TOOLS/EQUIPMENT</b> <i>Miscellaneous small tools.</i>	2,000	2,000
542	30	410	<b>PROFESSIONAL SERVICES</b> <i>Herbicide spray study in 2023.</i>	25,000	-
542	30	412	<b>SURFACE MAINTENANCE PROGRAM</b> <i>Various chip sealing of roads throughout the City.</i>	200,000	100,000
542	30	420	<b>TELEPHONE/POSTAGE</b> <i>Land lines, FAX, cellular phones, internet &amp; postage.</i>	2,000	2,000
542	30	430	<b>TRAVEL/TRAINING</b> <i>Various courses and seminars.</i>	1,000	1,000
542	30	451	<b>EQUIPMENT RENTAL</b> <i>Asphalt planer and crack sealer.</i>	10,000	10,000
542	30	470	<b>STREET LIGHTS - POWER &amp; MAINTENANCE</b> <i>Electricity and maintenance.</i>	110,000	110,000
542	30	480	<b>REPAIR AND MAINTENANCE</b> <i>Fences and guardrails.</i>	30,000	20,000
542	30	481	<b>STREET SWEEPING</b>	1,000	1,000
542	30	482	<b>SIDEWALK REPLACEMENT</b> <i>Wheelchair ramp and sidewalk program funding.</i>	75,000	75,000
542	30	483	<b>VEHICLE MAINTENANCE</b>	18,000	18,000
542	30	490	<b>MISCELLANEOUS EXPENSE</b> <i>Rain gear, laundry, dues, and memberships.</i>	10,000	10,000
542	30	940	<b>EQUIPMENT RESERVE - DEPRECIATION (STREET)</b> <i>For future replacement of vehicles &amp; equipment.</i>	40,000	40,000
542	50	480	<b>BRIDGE REPAIR &amp; MAINTENANCE</b> <i>Includes bridge inspection, City maintenance and contribution to reserve acct.</i>	40,000	40,000
542	60	100	<b>TRAFFIC CONTROL SALARIES</b> <i>Pays salary for 1 full-time equivalent position.</i>	75,000	77,000

**CITY STREET FUND**  
2023/2024 FINAL BUDGET

**FUND: 101 DEPT: 16**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
542	60	110	<b>OVERTIME</b>	8,000	8,000
542	60	120	<b>PART TIME HELP</b>	26,500	26,500
542	60	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	27,500	28,500
542	60	310	<b>SUPPLIES</b>	35,000	35,000
542	60	320	<b>FUEL - VEHICLES</b>	4,000	4,000
542	60	350	<b>TOOLS/EQUIPMENT</b> <i>Various small tools.</i>	2,000	2,000
542	60	410	<b>CENTERLINE STRIPING/ROADSIDE SPRAYING</b> <i>Includes contract with County.</i>	50,000	50,000
542	60	483	<b>VEHICLE MAINTENANCE</b>	8,000	8,000
542	90	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, telephone, cellular phones and postage.</i>	1,500	1,500
542	90	430	<b>TRAVEL/TRAINING</b> <i>Miscellaneous training.</i>	1,000	1,000
542	90	460	<b>INSURANCE</b>	50,000	55,000
542	90	470	<b>UTILITY SERVICE</b> <i>Water/sewer/electricity/garbage.</i>	6,500	6,500
542	90	480	<b>SHOP AND RADIO REPAIRS</b>	1,000	1,000
542	90	482	<b>SOFTWARE MAINTENANCE</b>	1,500	1,500
542	90	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions, laundry service and misc. expenses.</i>	5,500	5,500
542	90	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	19,000	19,000
542	90	911	<b>INTERFUND SERVICES</b> <i>Reimburse the Water/Sewer fund for dept. asst. &amp; public works superintendent.</i>	13,000	14,000
542	90	912	<b>INTERFUND SERVICES - ENGINEERING</b>	25,000	25,000
542	90	940	<b>EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)</b>	50,000	50,000
594	42	640	<b>EQUIPMENT PURCHASE</b> <i>Truck mounted reader board.</i>	20,000	-

<b>CITY STREET TOTAL EXPENDITURES</b>	<b>\$ 1,161,000</b>	<b>\$ 1,019,000</b>
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**ARTERIAL STREET FUND**

2023/2024 FINAL BUDGET

**FUND: 102 DEPT: 18**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
308	00	18	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 20,950	\$ 636,000
333	20	20	<b>FEDERAL HIGHWAY GRANTS</b> <i>Systemic Safety Improvements 2020</i>	302,750	-
334	20	21	<b>FEDERAL HIGHWAY GRANTS</b> <i>Systemic Safety Improvements 2022</i>	196,000	669,000
334	20	25	<b>FEDERAL HIGHWAY GRANTS</b> <i>Section 130 funds Railroad Crossing</i>	4,200,000	-
334	20	26	<b>FEDERAL HIGHWAY GRANTS</b> <i>Allen Street Corridor Study 2023</i>	363,300	-
334	03	60	<b>STATE GRANT - WSDOT</b> <i>Huntington Middle School Phase 1</i>	574,000	-
334	03	61	<b>STATE GRANT - WSDOT</b> <i>Railroad crossing environmental Study/Design/Construction.</i>	10,800,000	6,000,000
334	03	63	<b>STATE GRANT - WSDOT</b> <i>2021-2023 Bike-Ped Improvements</i>	217,000	662,000
334	03	64	<b>STATE GRANT - WSDOT</b> <i>Kelso High School /Allen Street Safety Improvements</i>	182,000	753,000
334	03	65	<b>STATE GRANT - WSDOT</b> <i>Huntington Middle School Phase 2 - Redpath SW</i>	117,000	673,000
334	03	84	<b>STATE GRANT - TIB</b> <i>Grade Street 13th to S. Kelso Dr.</i>	450,000	-
334	06	91	<b>STATE GRANT - CHAP</b> <i>Old Pacific Hwy.</i>	483,000	-
344	10	00	<b>ROAD MAINTENANCE FEES</b>	191,000	201,000
361	10	00	<b>INVESTMENT INTEREST</b> <i>Interest on invested funds.</i>	50,000	50,000

<b>ARTERIAL STREET TOTAL REVENUE</b>	<b>\$ 18,147,000</b>	<b>\$ 9,644,000</b>
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**LIBRARY FUND**  
2023/2024 FINAL BUDGET

**FUND: 103 DEPT: 19**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
572	10	101	<b>SALARIES</b> <i>Salaries for 5 full-time employees.</i>	\$ 294,000	\$ 307,500
572	10	201	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	140,000	146,000
572	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions, and memberships.</i>	3,000	3,000
572	21	120	<b>PART TIME HELP</b> <i>Wages for Library Pages and Desk Clerks.</i>	44,000	45,000
572	21	411	<b>PROFESSIONAL SERVICES</b> <i>Summer reading.</i>	3,000	3,000
572	21	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	6,000	3,500
572	21	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for network server.</i>	3,000	3,000
572	21	490	<b>ONLINE RESOURCES</b> <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	1,000	1,000
572	40	430	<b>TRAVEL AND TRAINING - LIBRARY STAFF</b> <i>Includes mileage, meals, and lodging for library staff.</i>	4,000	5,000
572	50	311	<b>OFFICE SUPPLIES</b> <i>Miscellaneous supplies.</i>	7,000	8,000
572	50	313	<b>JANITORIAL SUPPLIES</b>	500	500
572	50	314	<b>PHOTOCOPY SUPPLIES</b> <i>Paper used in photocopier.</i>	3,000	3,500
572	50	351	<b>DATA PROCESSING EQUIPMENT</b> <i>Various computer upgrades.</i>	7,000	7,000
572	50	411	<b>CUSTODIAL CLEANING</b> <i>Contractual cleaning of carpets and windows.</i>	8,000	8,000
572	50	421	<b>TELEPHONE</b> <i>Land lines, FAX, cellular phones, &amp; internet.</i>	3,000	3,000
572	50	422	<b>POSTAGE</b> <i>Includes postage and shipping charges for interlibrary loan books and videos.</i>	1,000	1,000
572	50	450	<b>EQUIPMENT RENTALS</b> <i>Copy machine and public video licensing fee.</i>	1,500	1,500
572	50	451	<b>FACILITIES RENT</b>	55,000	55,000
572	50	471	<b>ELECTRICITY/GAS</b>	18,000	18,000
572	50	472	<b>WATER/SEWER/GARBAGE</b>	5,000	5,000
572	50	481	<b>OFFICE MACHINE MAINTENANCE</b>	1,000	1,000























**PARKS FUND**  
2023/2024 FINAL BUDGET

**FUND: 108 DEPT: 21**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
569	00	470	<b>NATURAL GAS - CATLIN HALL</b>	\$ 2,200	\$ 2,200
569	00	471	<b>ELECTRICITY - CATLIN HALL</b>	3,700	3,700
569	00	472	<b>WATER/SEWER/GARBAGE - CATLIN HALL</b>	2,600	2,600
575	50	310	<b>CATLIN HALL SUPPLIES</b>	1,000	1,000
576	10	310	<b>OFFICE SUPPLIES</b>	500	500
576	10	420	<b>TELEPHONE/POSTAGE</b>	2,500	2,700
576	10	430	<b>TRAVEL/TRAINING</b>	1,000	1,000
576	80	100	<b>PARK MAINTENANCE SALARIES</b> <i>One full-time parks lead and one full-time parks utility.</i>	142,000	147,000
576	80	110	<b>OVERTIME</b>	5,500	5,500
576	80	120	<b>PART-TIME SALARIES</b> <i>Seasonal temps.</i>	28,800	28,800
576	80	200	<b>BENEFITS</b>	76,000	80,000
576	80	314	<b>OTHER OPERATING SUPPLIES</b>	18,000	18,000
576	80	315	<b>JANITORIAL SUPPLIES</b>	9,500	9,500
576	80	320	<b>FUEL</b>	5,000	5,000
576	80	350	<b>SMALL TOOLS</b>	2,500	2,500
576	80	411	<b>PROFESSIONAL SERVICES</b>	22,000	22,000
576	80	451	<b>EQUIPMENT RENTAL</b>	1,000	1,000
576	80	460	<b>INSURANCE</b>	14,700	16,000
576	80	470	<b>ELECTRICITY</b>	37,000	38,000
576	80	471	<b>WATER/SEWER/GARBAGE</b>	18,500	19,000
576	80	480	<b>REPAIRS/MAINTENANCE</b>	2,500	2,500























**SOLID WASTE FUND**  
2023/2024 FINAL BUDGET

**FUND: 402 DEPT: 24**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
537	10	411	<b>STATE EXAMINER'S CHARGES</b>	\$ 6,200	\$ 6,400
537	60	510	<b>COUNTY LANDFILL COSTS</b>	625,000	640,000
537	70	100	<b>SALARIES</b> <i>Pays salary for solid waste coordinator</i>	7,700	7,900
537	70	200	<b>BENEFITS</b> <i>Pays benefits for solid waste coordinator</i>	2,500	2,600
537	70	310	<b>SUPPLIES</b>	2,500	2,500
537	70	410	<b>PROFESSIONAL SERVICES (SOLID WASTE)</b> <i>Collection cost of solid waste by Waste Control. Includes fuel surcharge.</i>	870,000	940,000
537	70	411	<b>PROFESSIONAL SERVICES (RECYCLING)</b> <i>Waste Control - Drop Box Sites.</i>	22,000	23,000
537	70	412	<b>RECYCLING - SITE MAINTENANCE</b> <i>Funds 3 recycling sites.</i>	2,500	2,500
537	70	420	<b>POSTAGE</b>	3,500	3,500
537	70	460	<b>INSURANCE</b> <i>Solid Waste Fund share of City liability insurance.</i>	2,700	2,700
537	70	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	12,000	12,000
537	90	490	<b>MISCELLANEOUS EXPENSE</b> <i>Community cleanup.</i>	3,500	3,500
537	90	530	<b>STATE UTILITY EXCISE TAX</b> <i>Refuse Collection Tax (3.6%) and Service Tax (1.75%).</i>	107,000	111,000
537	90	540	<b>CITY B &amp; O TAX</b> <i>Payments to General Fund for B &amp; O Taxes at 10%.</i>	195,000	202,000
537	90	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	94,000	98,000
537	90	911	<b>INTERDEPARTMENTAL SERVICES</b> <i>Reimburse the Water/Sewer fund for professional services.</i>	15,000	16,000

<b>SOLID WASTE TOTAL EXPENDITURES</b>	<b>\$ 1,971,100</b>	<b>\$ 2,073,600</b>
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**WATER FUND**  
2023/2024 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
308	00	25	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 1,178,974	\$ 77,887
343	40	23	<b>RESIDENTIAL WATER SALES</b> <i>7% increase for 2023 and 2024.</i>	2,285,000	2,400,000
343	40	24	<b>COMMERCIAL WATER SALES</b> <i>7% increase for 2023 and 2024.</i>	856,000	898,000
343	40	25	<b>DAVIS TERRACE/PUD WATER SALES</b> <i>7% increase for 2023 and 2024.</i>	76,000	80,000
343	40	26	<b>INDUSTRIAL WATER SALES</b> <i>7% increase for 2023 and 2024.</i>	1,444,750	1,515,000
343	40	27	<b>CLEANING USAGE FEES</b>	1,000	1,000
343	40	29	<b>WATER CONNECTION FEES</b>	5,000	5,000
343	40	42	<b>FIRE SPRINKLER FEES</b>	38,000	38,000
343	40	91	<b>TURN ON/OFF FEES</b>	30,000	30,000
344	60	00	<b>PROFESSIONAL SERVICES</b> <i>Provided by Public Works to Regional Airport.</i>	2,500	2,500
349	10	00	<b>INTERFUND SERVICES</b> <i>Provided by Public Works Superintendent and Departmental Assistant.</i>	32,500	34,500
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of idle cash.</i>	40,000	45,000
369	90	00	<b>MISCELLANEOUS</b>	10,000	10,000

<b>WATER/SEWER TOTAL REVENUE</b>	<b>\$ 5,999,724</b>	<b>\$ 5,136,887</b>
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**WATER FUND**  
2023/2024 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
			<b>WATER DISTRIBUTION</b>		
534	10	410	<b>STATE EXAMINER'S CHARGES</b>	\$ 7,800	\$ 8,500
534	50	100	<b>SALARIES</b> <i>Pays salaries for 6.5 full-time equivalent positions.</i>	454,000	480,000
534	50	110	<b>OVERTIME</b>	85,000	85,000
534	50	120	<b>PART TIME HELP</b>	28,000	28,000
534	50	130	<b>STANDBY PAY</b>	15,000	15,000
534	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	227,000	234,000
534	50	310	<b>SUPPLIES</b> <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	200,000	200,000
534	50	320	<b>FUEL</b> <i>For small hand tools/generators.</i>	900	900
534	50	321	<b>FUEL - VEHICLES</b>	23,000	23,000
534	50	350	<b>TOOLS</b> <i>Drills, hydraulic tools, &amp; hand tools.</i>	3,000	3,000
534	50	351	<b>DATA PROCESSING SUPPLIES</b>	10,000	10,000
534	50	410	<b>PROFESSIONAL SERVICES</b> <i>Meter reading and backflow management.</i>	60,000	60,000
534	50	420	<b>TELEMETERING/PHONE/POSTAGE</b>	14,000	14,000
534	50	430	<b>TRAVEL</b> <i>Continued education and miscellaneous seminars.</i>	5,000	5,000
534	50	451	<b>EQUIPMENT RENTAL</b> <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	2,500	2,500
534	50	460	<b>INSURANCE</b>	76,000	83,000
534	50	470	<b>UTILITY SERVICE</b> <i>Costs for water/sewer/electricity/solid waste.</i>	45,000	45,000
534	50	480	<b>WATER DISTRIBUTION REPAIR AND MAINTENANCE</b> <i>Leak detection asphalt repairs &amp; meter repairs.</i>	50,000	80,000
534	50	481	<b>SHOP AND RADIO REPAIR</b>	2,000	2,000
534	50	482	<b>HARDWARE MAINTENANCE</b>	300	300

**WATER FUND**  
2023/2024 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
534	50	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	25,000	25,000
534	50	486	<b>VEHICLE MAINTENANCE</b> <i>Contract with Jacobsen Chevron.</i>	45,000	45,000
534	50	490	<b>MISCELLANEOUS EXPENSES</b> <i>Laundry, rain gear, dues, subscriptions and training.</i>	12,500	12,500
534	50	530	<b>STATE UTILITY EXCISE TAX</b> <i>5.029% of water sales &amp; 1.75% of connection charges (1/2 distribution).</i>	129,000	135,000
534	50	541	<b>CITY B &amp; O TAX</b> <i>10% of water sales (1/2 distribution).</i>	234,600	246,200
534	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	106,500	111,000
534	50	911	<b>PROFESSIONAL SERVICES-ENGINEERING</b> <i>Payments to the General Fund for engineering services.</i>	25,000	25,000
534	50	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For future replacement of vehicles &amp; equipment.</i>	120,600	120,600
534	50	953	<b>OFFICE RENTAL</b> <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	720	<b>2020 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2024 payment \$3,440,000. 2040 payoff.</i>	293,515	307,084
582	34	770	<b>ANNUAL PRINCIPAL PAYMENT - SRF LOAN</b> <i>Balance after 2024 payment \$2,805,000. 2035 payoff.</i>	255,000	255,000
592	34	830	<b>2020 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. Payoff 2040</i>	119,303	110,497
592	34	833	<b>ANNUAL INTEREST PAYMENT - SRF LOANS</b> <i>Annual interest payments. 2035 payoff.</i>	53,544	49,720
592	34	840	<b>MISCELLANEOUS DEBT EXPENSE</b>	1,000	1,000
594	34	630	<b>CAPITAL EXPENSE - STRUCTURES</b> <i>Public Works fence, pavement, gate, building paint</i>	150,000	150,000
594	34	651	<b>CAPITAL EXPENSE - EQUIPMENT</b> <i>Misc. pump replacements. Security Cameras.</i>	80,000	80,000
597	00	010	<b>TRANSFER TO 404 - WATER CAPITAL RESERVE</b> <i>Transfer for waterline replacement.</i>	1,759,812	744,836
			<b>WATER DISTRIBUTION - SUB TOTAL</b>	<b>\$ 4,724,874</b>	<b>\$ 3,803,637</b>

**WATER FUND**  
2023/2024 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
			<b>WATER TREATMENT</b>		
538	10	410	<b>STATE EXAMINER'S CHARGES</b>	\$ 7,800	\$ 8,100
538	40	100	<b>SALARIES</b> <i>Pays salaries for 3 full-time equivalent positions.</i>	237,000	245,000
538	40	110	<b>OVERTIME</b>	5,000	5,000
538	40	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	101,000	107,000
538	40	310	<b>SUPPLIES</b> <i>Water Treatment Plant chemicals.</i>	95,000	100,000
538	40	311	<b>SUPPLIES - WATER PURCHASE</b> <i>Purchase water from City of Longview.</i>	50,000	50,000
538	40	321	<b>FUEL - VEHICLES</b>	1,000	1,000
538	40	350	<b>TOOLS</b> <i>Miscellaneous hand tools.</i>	1,000	1,000
538	40	410	<b>PROFESSIONAL SERVICES - TESTING</b> <i>Meter reading, Dept. Of Health testing.</i>	21,000	21,000
538	40	420	<b>TELEMETERING/PHONE/POSTAGE</b> <i>Telemetry for SE reservoir and PUD systems.</i>	5,600	5,600
538	40	430	<b>TRAVEL</b> <i>Miscellaneous training and seminars.</i>	2,000	2,000
538	40	451	<b>EQUIPMENT RENTAL</b>	350	350
538	40	460	<b>INSURANCE</b>	76,000	83,000
538	40	470	<b>UTILITY SERVICE</b> <i>Costs for water/sewer/electricity/solid waste.</i>	120,000	120,000
538	40	480	<b>WATER TREATMENT PLANT REPAIR AND MAINTENANCE</b> <i>Pump repairs.</i>	50,000	60,000
538	40	482	<b>HARDWARE MAINTENANCE</b>	2,000	2,000
538	40	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	8,000	8,000
538	40	486	<b>VEHICLE MAINTENANCE</b>	1,000	1,000
538	40	490	<b>MISCELLANEOUS EXPENSES</b>	14,000	14,000
538	40	530	<b>STATE UTILITY EXCISE TAX</b> <i>5.029% of water sales &amp; 1.75% of connection fees (1/2 Wat. Treatment).</i>	129,000	135,000





**WATER CAPITAL RESERVE FUND**

2023/2024 FINAL BUDGET

**FUND: 404 DEPT: 17**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
508	00	020	<b>ENDING FUND BALANCE</b>	\$ 2,763,812	\$ -
534	10	530	<b>STATE UTILITY EXCISE TAX</b>	1,000	1,000
594	14	414	<b>AERIAL MAPPING</b>	60,000	-
594	17	401	<b>WEST KELSO COWLITZ WAY CONNECTION</b>	850,000	-
594	34	631	<b>ANNUAL REPLACEMENT PROGRAM</b>	300,000	300,000
594	21	634	<b>TREATMENT PLANT VFD REPLACEMENT</b>	600,000	-
594	22	631	<b>SOURCE EVALUATION STUDY</b>	200,000	-
594	22	633	<b>LONGVIEW INTERTIE UPSIZE</b>	225,000	-
594	23	631	<b>SOURCE/SUPPLY IMPLEMENTATION</b>	1,000,000	3,000,000
594	23	632	<b>MINOR ROAD TRANSMISSION REPAIR</b>	600,000	-
594	23	633	<b>GRADE STREET SUPPLY LINE PH3</b>	200,000	1,100,000
594	23	634	<b>HAUSSLER PUMP STATION REHAB DESIGN</b>	50,000	-
594	24	631	<b>NORTH KELSO TRANSMISSION REDPATH TO DIRK</b>	-	250,000

<b>WATER CAPITAL RESERVE TOTAL EXPENDITURES</b>	<b>\$ 6,849,812</b>	<b>\$ 4,651,000</b>
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**SEWER FUND**  
2023/2024 FINAL BUDGET

**FUND: 405 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
			<b>SEWER COLLECTION</b>		
508	00	020	<b>ENDING FUND BALANCE</b>	\$ 109,524	\$ 109,888
535	10	100	<b>SALARIES</b> <i>Pays salaries for 6.5 full-time equivalent positions.</i>	454,000	480,000
535	10	110	<b>OVERTIME &amp; STANDBY</b>	35,000	35,000
535	10	120	<b>PART TIME HELP</b>	28,000	28,000
535	10	130	<b>STANDBY PAY</b>	15,000	15,000
535	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	213,000	219,000
535	10	310	<b>SUPPLIES</b>	90,000	90,000
535	10	320	<b>FUEL - EMERGENCY GENERATOR</b>	1,500	1,500
535	10	350	<b>TOOLS</b> <i>Misc. tools for pump stations and service trucks.</i>	2,500	2,500
535	10	410	<b>PROFESSIONAL SERVICES</b> <i>1/3 Meter reading contract.</i>	25,000	25,000
535	10	413	<b>STATE EXAMINER'S CHARGES</b>	10,400	10,800
535	10	420	<b>TELEMETERING/PHONE/POSTAGE</b>	17,000	17,000
535	10	430	<b>TRAVEL</b> <i>Continued education.</i>	2,000	2,000
535	10	451	<b>EQUIPMENT RENTAL</b> <i>Rental of excavators and concrete saws.</i>	10,000	10,000
535	10	460	<b>INSURANCE</b>	96,000	105,000
535	10	470	<b>UTILITY SERVICE</b> <i>Costs for water/sewer/power/solid waste.</i>	35,000	35,000
535	10	480	<b>SEWER COLLECTION REPAIR AND MAINTENANCE</b> <i>Mainline repairs, root control, pump station cleaning, etc.</i>	200,000	200,000
535	10	481	<b>SHOP AND RADIO REPAIR</b>	2,000	2,000
535	10	482	<b>HARDWARE MAINTENANCE</b>	500	500
535	10	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	30,000	30,000



**SEWER FUND**  
2023/2024 FINAL BUDGET

**FUND: 405 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
535	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Security, training, clothing and laundry.</i>	10,000	10,000
535	10	510	<b>REGIONAL SEWAGE TREATMENT</b> <i>Payment to Three River Waste Water Association based on actual average flow.</i>	2,400,000	2,400,000
535	10	511	<b>BEACON HILL</b> <i>West Kelso Interceptor.</i>	2,345	2,345
535	10	530	<b>STATE UTILITY EXCISE TAX</b> <i>3.852% of sewer revenues less payment to regional sewer plant.</i>	132,000	136,000
535	10	541	<b>CITY B &amp; O TAX</b> <i>10% of gross sewer revenues.</i>	623,000	635,200
535	10	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	142,000	148,000
535	10	911	<b>PROFESSIONAL SERVICES - ENGINEERING</b> <i>Payments to the general fund for engineering services.</i>	25,000	25,000
535	10	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For future replacement of vehicles &amp; equipment.</i>	100,000	100,000
535	10	953	<b>OFFICE RENTAL</b> <i>Rental charges for office space at City Hall.</i>	6,000	6,000
535	50	321	<b>FUEL - VEHICLES</b>	20,000	20,000
535	50	481	<b>VEHICLE MAINTENANCE</b>	40,000	40,000
582	35	720	<b>2020 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2024 payment \$675,000. 2040 payoff.</i>	31,485	32,916
592	35	830	<b>2020 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. Payoff 2040</i>	21,435	20,490
594	35	630	<b>CAPITAL EXPENSE - STRUCTURES</b> <i>Public Works fence, pavement, gate, building paint</i>	150,000	150,000
594	35	651	<b>CAPITAL EXPENSE - EQUIPMENT</b> <i>Misc. pump repair/replacements.</i>	50,000	50,000
597	10	010	<b>TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE</b> <i>Transfer required to fund Sewer Rehab projects.</i>	1,157,811	1,217,361

<b>SEWER TOTAL EXPENDITURES</b>	<b>\$ 6,287,500</b>	<b>\$ 6,411,500</b>
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**DRAINAGE FUND**  
2023/2024 FINAL BUDGET

**FUND: 407 DEPT: 52**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
531	10	410	<b>STATE EXAMINER'S CHARGES</b>	1,700	1,800
531	34	410	<b>NPDES COMPLIANCE</b> <i>Phase 2 compliance.</i>	25,000	25,000
531	50	100	<b>SALARIES</b> <i>1 FTE Engineer and 2 FTE Drainage Techs.</i>	240,000	249,000
531	50	110	<b>OVERTIME</b>	5,000	5,000
531	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	113,000	118,000
531	50	310	<b>SUPPLIES</b> <i>Include catch basins, manholes, pipe, material &amp; misc. supplies.</i>	15,000	15,000
531	50	320	<b>FUEL - VEHICLES</b>	7,500	7,500
531	50	350	<b>SMALL TOOLS/EQUIPMENT</b>	2,000	2,000
531	50	410	<b>PROFESSIONAL SERVICES</b>	750	750
531	50	420	<b>TELEPHONE/POSTAGE</b>	5,800	5,800
531	50	430	<b>TRAVEL</b>	1,500	1,500
531	50	460	<b>INSURANCE</b>	49,000	54,000
531	50	470	<b>ELECTRICITY</b>	2,000	2,000
531	50	471	<b>WATER/SEWER/GARBAGE</b>	1,600	1,600
531	50	480	<b>STORM SEWER REPAIR AND MAINTENANCE</b> <i>Storm sewer cleaning and equipment rentals.</i>	55,000	55,000
531	50	481	<b>HARDWARE MAINTENANCE</b>	600	600
531	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for network server.</i>	8,000	8,000
531	50	483	<b>STREET SWEEPING</b>	500	500
531	50	487	<b>VEHICLE MAINTENANCE</b>	16,000	16,000
531	50	490	<b>MISCELLANEOUS EXPENSE</b> <i>Includes rain gear, laundry, registrations, dues, subscriptions.</i>	10,000	10,000
531	50	530	<b>STATE UTILITY TAX</b> <i>1.75% tax on gross revenues.</i>	13,500	13,500





















**EQUIPMENT RESERVE FUND**

2023/2024 FINAL BUDGET

**FUND: 502 DEPT: 33**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
348	00	01	EQUIPMENT RENTAL - STREET	\$ 4,000	\$ 4,000
348	00	03	EQUIPMENT RENTAL - WATER	3,000	3,000
348	00	04	EQUIPMENT RENTAL - SEWER	4,000	4,000
349	90	01	DEPRECIATION CHARGES - POLICE	128,500	83,000
349	90	02	DEPRECIATION CHARGES - ENGINEERING	7,000	7,000
349	90	03	DEPRECIATION CHARGES - COMM DEV	5,500	5,500
349	90	04	DEPRECIATION CHARGES - STREET	40,000	40,000
349	90	05	DEPRECIATION CHARGES - TRAFFIC	50,000	50,000
349	90	06	DEPRECIATION CHARGES - PARKS	48,500	48,500
349	90	07	DEPRECIATION CHARGES - WATER	120,600	120,600
349	90	08	DEPRECIATION CHARGES - DRAINAGE	40,000	40,000
349	90	10	DEPRECIATION CHARGES - SEWER	100,000	100,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	37,500	40,000

<b>EQUIPMENT RESERVE TOTAL REVENUE</b>	<b>\$ 588,600</b>	<b>\$ 545,600</b>
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