# 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:

<u>FUND</u>	2023 Budget	<b>2024 Budget</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	81,260	84,560

#### **TOTAL APPROPRIATIONS**

<u>\$62,499,559</u>

\$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 20th day of December, 2022.

Michael A. West

ATTEST/AUTHENTICATION:

APPROVED AS TO FORM:

CITY ATTORNEY

PUBLISHED: Dec. 24,2022

### Finance & Utility Department



360.423.0900 (P) 360.425.9807 (F)

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.

	General Fund Expenditures									
General Fund	2020	2021	2022	2023	2024					
Departments	Actual	Actual	Budget	Budget	Budget					
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>	170,952	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>					
Total Expenditures	\$9,116,223	\$9,402,476	\$11,114,684	<u>\$14,734,300</u>	<u>\$11,082,400</u>					
*Includes FAA Grant expenditu	ires.									

#### 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
General Government						
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
Public Safety						
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
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	2.0	2.0	2.0	2.0	2.0	2.0
Utilities						
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
Total FTE's	<u>80.9</u>	80.4	_80.4	81.4	81.4	81.4

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

1		Beginning	Budgeted	Beg Cash	Total	Appropriated	Contribution	Total	Ending
FUND	# FUND DESCRIPTION	Fund Balance	Revenue	Required	Revenue	Expenditures	To Fund Bal	Expenditures	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
	TOTAL	\$ 35,357,270	\$ 60,883,158	\$ 4,593,773	\$ 65,476,931	\$ 62,499,559	\$ 2,977,372	\$ 65,476,931	\$ 33,740,869

# **CITY OF KELSO**

#### 2024 FINAL BUDGET

#### FUND SUMMARY

		Beginning	Budgeted	Beg Cash	Total	Appropriated	••••		Ending
FUND #	FUND DESCRIPTION	Fund Balance	Revenue	Required	Revenue	Expenditures	To Fund Bal	Expenditures	Fund Balance
001	GENERAL FUND	\$ 11,313,500	\$ 10,992,400		\$ 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
	TOTAL	\$ 33,740,869	\$ 40.456.607	\$ 5,594,221	\$ 46,050,828	\$ 45,187,279	\$ 863,549	\$ 46,050,828	\$ 29,010,197
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# **CITY OF KELSO**

# **2023/2024 FINAL BUDGET**

#### COMPARATIVE FUND APPROPRIATION SUMMARY

		2022	2023	2024
FUND#	FUND DESCRIPTION	BUDGET	BUDGET	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
	TOTAL APPROPRIATIONS	\$64,668,235	\$62,499,559	\$45,187,279

# GENERAL FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2023		2024
308	00	00	BEGINNING FUND BALANCE	\$	486,500	\$	90,000
			Beginning cash required for operations				
311	10	00	GENERAL PROPERTY TAXES		1,660,000		1,680,000
			General Fund's allocated portion of Property Taxes.				
313	10	00	LOCAL RETAIL SALES AND USE TAXES		1,421,000		1,529,500
0.10	74		General Fund's allocated portion of Sales and Use Taxes.		252.222		
313	71	00	LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE		250,000		250,000
246	10	00	This portion of sales tax is to be used exclusively for criminal justice purposes.  BUSINESS AND OCCUPATIONAL TAXES		725 000		705.000
316	10	00		١	735,000		735,000
316	10	10	Based on \$1/thousand of gross receipts for Wholesale, Retail, Manufact & Contra	cting.	170,000		170,000
310	10	10			170,000		170,000
316	43	00	Based on \$2/thousand of gross receipts from service activities.  B & O TAX - GAS		80,000		80,000
010			6% Tax on gross sales.		00,000		00,000
316	46	00	B & O TAX - CABLE TV		202,000		202,000
			8% Tax on gross sales.	Ì	202,000		202,000
316	47	10	B & O TAX - TELEPHONE		65,000		65,000
			6% Tax on gross sales.		,		,
316	47	30	B & O TAX - CELLULAR PHONES		65,000		65,000
			6% Tax on gross sales.				
316	51	00	B & O TĂX - ELECTRIC (PUD)		735,000		735,000
			6% Tax on gross sales.				
316	52	00	B & O TĂX - WATER (WATER UTILITY)		469,300		493,000
			Represents 10% tax on gross water receipts.	ļ			
316	54		B & O TAX - SEWER (SEWER UTILITY)		623,000		635,200
240			Represents 10% tax on gross sewer receipts.  B & O TAX - GARBAGE (SOLID WASTE FUND)	ļ	407.000		407.000
316	55	00	·		187,000		187,000
316	70	00	Represents 10% tax on gross garbage collection receipts.		1,270,000		1,303,500
310	10	00			1,270,000		1,303,300
316	81	00	Represents 10% tax on gross water/sewer/sanitary utility sales.  GAMBLING EXCISE TAXES		20,000	-	20,000
0.0	0 .				20,000		20,000
317	20	00	The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.		5,000		5,000
			Lease tax rebated to City by the State based on leased City properties.		-,		-,
318	11	00	ADMISSIONS TAXES		145,000		145,000
			5% tax on theater patrons.		,		•
321	00	00	BUSINESS LICENSES		70,000		70,000
			Business License Fee @ \$50.00 per business.				
321	00	10	BUSINESS LICENSES - MISC		1,200		1,200
			Misc. licenses.				
322	10	00	BUILDING PERMITS		125,000		100,000
			Construction permit fees for building, plumbing, etc.			1	

# GENERAL FUND

F	U	١	ı	D	:	0	0	1	D	E	Ρ.	T	:	00	)
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BASUB	ELE		ACCOUNT DESCRIPTION	2023	2024
322	90		GUN PERMITS	3,000	3,000
			Receipts for concealed pistol licenses.		
331	20	00	FEDERAL GRANTS	852,000	10,000
004	24		FAA Grant.	0.050.000	
331	21	00	FEDERAL GRANTS	2,350,000	-
222	00	00	ARPA Grant. FEDERAL GRANTS	40,000	
333	00	00		10,000	-
334	00	00	Miscellaneous grants. STATE GRANTS	130,000	80,000
334	00	00		130,000	80,000
334	04	20	Misc. Grants, includes public defense grant.  STATE GRANTS	200,000	
334	04			200,000	-
335	00	91	Dept of Commerce planning grant. P.U.D. PRIVILEGE TAX	92,000	92,000
000				32,000	32,000
336	00	98	Public Utility District pass through from the State.  CITY ASSISTANCE	143,000	143,000
				1 '	1.10,000
336	06	20	Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise CRIMINAL JUSTICE HIGH CRIME	39,000	39,000
			Allocated to cities with a high rate of crime.		55,555
336	06	21	CRIMINAL JUSTICE VIOLENT CRIMES/POPULATION	4,600	4,600
			City estimated share @ \$.36/capita for 2023.	'	,
336	06	26	CRIMINAL JUSTICE SPÉCIÁL PROGRAMS	21,900	21,900
			City estimated share @ \$1.27/capita for 2023.		
336	06	42	MÁRIJUANA EXČÍSE TAX	20,000	20,000
336	06	51	DUI AND OTHER CRIMINAL JUSTICE ASSISTANCE	2,000	2,000
			For the implementation of DUI statutes.		
336	06	94	LIQUOR EXCISE TAX	87,000	87,000
			City share of statewide collection of liquor taxes.		
336	06	95	LIQUOR BOARD PROFITS	97,000	97,000
			City share of State liquor sales profits.		
337	21	00	LAW ENFORCEMENT - ÎNTERGOVERNMENTAL	189,000	197,000
0.44			Kelso School District.	44.000	11.000
341	26	00	RECORDS SURCHARGE - HOUSING	14,000	14,000
244	42	-00	Document recording surcharge charged by County.	40,000	40.000
341	43	00	INTERFUND SERVICES PROVIDED TO FUND 403	18,000	18,000
244	42	04	Reimbursement to the General fund for city hall building costs.  INTERFUND SERVICES PROVIDED TO FUND 101	10,000	10.000
341	43			19,000	19,000
341	43	02	Revenue to the General Fund for various services provided to other funds.  INTERFUND SERVICES PROVIDED TO FUND 103	30,000	31,000
341	43	02		30,000	31,000
341	43	03	Revenue to the General Fund for various services provided to other funds.  ACCOUNTING SERVICES - AIRPORT	40,000	40,000
J4 I	43	US		40,000	40,000
	1		Payments for accounting services provided to SWRA.	1	

# GENERAL FUND

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

#### **GENERAL FUND** 2023/2024 FINAL BUDGET FUND: 001 DEPT: 00 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 00 | 02 | PRIVATE GRANTS 2,000 2,000 367 03 WELLNESS PROGRAM 367 00 2,500 2,500 00 TREE LIGHTING CEREMONY 19 7,500 7,500 367 Contributions for Tree Lighting Ceremony. 00 UNCLAIMED PROPERTY SALES 369 20 7,500 7,500 Represents sale of unclaimed property. 00 MISCELLANEOUS REVENUES 90 10,000 10,000 369 NSF check fees, fireworks fees and fingerprints. 397 00 02 TRANSFERS 60,000 60,000 From HUD Fund for nuisance abatement 20 00 DAMAGE RECOVERIES 2,500 398 2,500 **GENERAL FUND TOTAL REVENUE** \$ 14,734,300 \$ 11,082,400

# **CITY COUNCIL**

BASUB			ACCOUNT DESCRIPTION		2023	2024
511	60	100	COUNCIL/MAYOR SALARIES	\$	48,000	\$ 48,000
			Mayor receives \$1,000 per month, Council members receive \$500 per month.			 
511	60	101	ADMINISTRATIVE SECRETARY SALARY		19,500	20,20
			Council pays 30% of this position's salary.			
511	60	200	COUNCIL/MAYOR BENEFITS		3,900	3,90
		221	Represents FICA, Medicare, and Worker's Compensation.		44.400	 
511	60	201	ADMINISTRATIVE SECRETARY BENEFITS		11,400	11,80
		040	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.		4.000	4.00
511	60	310	OFFICE SUPPLIES		1,000	1,00
F44		254	Various office supplies and photocopies.		0.000	0.00
511	60	351	DATA PROCESSING EQUIPMENT		2,000	2,00
511	60	421	PEG FEES - KLTV		75,000	75,00
511	60	431	MAYOR TRAVEL		500	 50
			Pays travel costs for seminars and conferences.	Ì		
511	60	491	COUNCIL EDUCATION		2,500	2,50
			Registration fees for seminars and conferences.			
511	60	492	COUNCIL MISCELLANEOUS		1,500	1,50
			Various miscellaneous expenditures.			

# **MUNICIPAL COURT**

BASUB	FIF	OBJ	ACCOUNT DESCRIPTION	2023	2024
512	50		PUBLIC DEFENDER	\$ 171,000	\$ 179,000
512	50	414	JURORS AND WITNESSES	1,000	1,00
512	50	415	INTERPRETERS	20,000	20,00
512	50	416	ADDITIONAL ATTORNEYS	5,000	5,00
512	50	419	Cost of cases where attorney has a conflict of interest.  MISCELLANEOUS INDIGENT DEFENSE	2,000	2,00
512	50	450	COURTROOM RENTAL/OVERHEAD	6,000	6,00
512	50	490	Negotiated figure between Cowlitz County and the City of Kelso.  CONTRACT SERVICES MUNICIPAL COURT  Contract between the City and Municipal Court based on number of cases.	130,000	135,00
			communication of cases.		

# **CITY MANAGER**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
513	10	100	MANAGER'S SALARY	\$ 170,000	\$ 186,00
513	10	101	ADMINISTRATIVE SECRETARY SALARY	19,500	20,20
513	10	102	City Manager's office pays 30% this position's salary.  ADMINISTRATIVE PROGRAMS MANAGER/HR	95,000	98,00
513	10		MANAGER'S BENEFITS	58,000	61,00
513	10	201	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.  ADMINISTRATIVE SECRETARY BENEFITS	11,500	12,00
513	10	202	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.  ADMINISTRATIVE PROGRAMS MANAGER/HR	30,000	31,00
513	10	310	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.  OFFICE SUPPLIES	1,600	1,60
513	10		Cost of clerical/office supplies.  DATA PROCESSING EQUIPMENT	-	4,00
513	10	420	TELEPHONE/POSTAGE	1,500	1,50
513	10	430	Land lines, FAX, cellular phones, internet & postage.  TRAVEL	2,500	2,50
513	10		Travel and registration for various seminars and training.  CAR MILEAGE	500	50
513	10	470	Reimburse for use of personal car on City Business.  UTILITIES	1,300	1,30
513	10	490	Water/Sewer/Electric/Garbage.  DUES AND SUBSCRIPTIONS	1,500	1,50
513	10		Membership in WCMA.  MISCELLANEOUS EXPENSES	4,500	4,50
513	50		Includes cost of manager's annual evaluation.  PHOTOCOPIER LEASE PAYMENT	1,500	1,50
	30	430	Manager's share of lease costs for photocopier.	1,300	1,50

#### **FINANCE** 2023/2024 FINAL BUDGET FUND: 001 DEPT: 04 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 10 100 SALARIES 514 516,000 534,000 Pays salaries for 7 full-time employees. 514 110 OVERTIME 5,000 5,000 514 10 200 BENEFITS 230,000 238,000 Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc. 514 20 310 **OFFICE SUPPLIES** 5,000 5,500 Cost of clerical/office supplies, including software. 351 DATA PROCESSING EQUIPMENT 514 20 3,000 3,000 To update various computer equipment. 20 514 420 TELEPHONE/POSTAGE 1,600 1,600 Land lines, FAX, cellular phones, internet & postage. 430 TRAVEL AND STAFF TRAINING 514 20 5,000 5,000 Continuing professional education, WFOA conference and various seminars/workshops. 20 514 470 UTILITIES 8,000 8,300 Water/Sewer/Electric/Garbage. 514 20 490 MISCELLANEOUS EXPENSES 1,500 1,500 Dues, subscriptions and memberships. FINANCE TOTAL 775,100 \$ 801,900

# **CITY ATTORNEY**

BASUB	ELE	ОВЈ	ACCOUNT DESCRIPTION		2023	2024
515	21		LEGAL ASSISTANT SALARY	\$	26,000	\$ 27,0
			Attorney's office pays 40% this position's salary.			
515	21	101	ATTORNEY SALARY - PROSECUTION		100,000	106,0
			City Prosecutor.			
515	21	200	LEGAL ASSISTANT BENEFITS		15,200	15,7
			City's costs for Health, DRS, FICA, Worker's Comp. Etc.			
515	21	201	ATTORNEY BENEFITS - PROSECUTION		46,100	48,2
			City's costs for Health, DRS, FICA, Worker's Comp. Etc.			
515	21	411	CRIMINAL LEGAL SERVICES		7,500	7,5
			Prosecution.	1.		
515	22	310	OFFICE SUPPLIES		3,500	3,5
			Various office supplies & legal supplies, including photocopies.			
515	22	420	TELEPHONE/POSTAGE		500	Ę
			Land lines, FAX, cellular phones, internet & postage.			
515	22	430	TRAVEL/TRAINING		2,500	2,5
			Travel costs for seminars and conferences.			
515	22		UTILITIES		1,000	1,0
•			Water/Sewer/Electric/Garbage.			
515	22	491	MISCELLANEOUS EXPENSES		1,000	1,0
			Dues, subscriptions and memberships.			
515	41	410	MUNICIPAL LEGAL SERVICES		60,000	62,0
			City Attorney.(Code review, Service Contract review, negotiations.)			
-						
		<del>                                     </del>				

# POLICE

BASUB ELE OBJ   ACCOUNT DESCRIPTION   2023   2024	FUND: (	001 [	DEPT	·: 06				
	BASUB	FLF	OB.J	ACCOUNT DESCRIPTION		2023		2024
Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.   477,000   493,100					T\$		\$	
521   10   100   SALARIES - ADMINISTRATION   27,000   493,100   521   10   200   BENEFITS - ADMINISTRATION   156,000   162,4					`	,		,
Positions include: 1 Chief, 1 Captain, 1 Sergeant, & 1 admin assistant.	521	10	100			477,000		493,100
10				Positions include: 1 Chief, 1 Captain, 1 Sergeant, & 1 admin assistant.				·
10	521	10	200	BENEFITS - ADMINISTRATION		156,000		162,400
Land lines, FAX, cellular phones, internet & postage.   14,000   14,000   14,000   Seminars, training, tuition, lodging and investigations.     20,000   20,000     20,000     20,000     20,000   20,0				Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.				
10	521	10	420	TELEPHONE/POSTAGE		28,000		28,000
Seminars, training, tuition, lodging and investigations.   20,000   20,00								
521         10         470         UTILITIES         20,000         20,000           521         10         491         MISCELLANEOUS         10,000         10,000           521         20         100         SALARIES - OPERATIONS         2,322,800         2,438,800           Pays salaries for 24 uniformed officers.         1,000         1,000           521         20         130         OVERTIME         320,000         340,000           521         20         130         OVERTIME         320,000         340,000           521         10         140         EDUCATIONAL INCENTIVE of covers personnel shortages, vacations, emergencies, sick time, etc.         320,000         340,000           521         20         200         BENEFITS of advanced education accomplishment.         43,000         44,000           521         20         310         SUPPLIES         941,600         996,700           521         20         310         SUPPLIES         62,500         67,500           521         20         312         SUPPLIES - SWAT         16,500         18,500           521         20         312         SUPPLIES - SWAT         5,000         5,000           521         20	521	10	430	TRAVEL	İ	14,000		14,000
Water/Sewer/Electric/Garbage.   10,000   10,000   10,000								
521         10         491         MISCELLANEOUS         10,000         10,000           521         20         100         SALARIES - OPERATIONS	521	10	470			20,000		20,000
521   20   100   SALARIES - OPERATIONS   2,322,800   2,438,800   Pays salaries for 24 uniformed officers.   1,000				<u> </u>				
Pays salaries for 24 uniformed officers.	521	10	491	MISCELLANEOUS		10,000		10,000
Pays salaries for 24 uniformed officers.	521	20	100	SALARIES - OPERATIONS	+-	2 322 800		2 438 800
521         20         120         PER DIEM MEALS         1,000         1,000           521         20         130         OVERTIME	02.				Ì	_,,		_,,
Covers personnel shortages, vacations, emergencies, sick time, etc.	521	20	120			1,000		1,000
Covers personnel shortages, vacations, emergencies, sick time, etc.	521	20	130	OVERTIME	_	320,000		340 000
521       10       140       EDUCATIONAL INCENTIVE Incentive pay for advanced education accomplishment.       43,000       44,000         521       20       200       BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.       941,600       996,700         521       20       310       SUPPLIES Citations, office supplies, flares, batteries, etc.       62,500       67,500         521       20       312       SUPPLIES - SWAT Clothing, firearm/optics, gear, breaching supplies.       16,500       18,500         521       20       319       SUPPLIES - K9 UNIT Square       5,000       5,000         521       20       350       TOOLS AND EQUIPMENT Gun cleaning & range supplies, ammunition, & BP vests.       50,000       50,000         521       20       419       SERVICES - K9 UNIT       1,500       1,500         521       20       439       K9 TRAVEL/TRAINING Tuition, lodging, etc.       1,000       1,000         521       20       490       DUES AND SUBSCRIPTIONS Police periodicals, newspapers, dues to various State/Federal orgs.       31,500       34,500         521       21       410       INVESTIGATIVE SPECIAL ASSISTANCE Interpreters, transportation and investigative costs.       10,000       10,000	02.		'00			020,000		0.0,000
521       20       BENEFITS	521	10	140	EDUCATIONAL INCENTIVE		43,000		44,000
Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.								
521       20       310       SUPPLIES Citations, office supplies, flares, batteries, etc.       62,500       67,500         521       20       312       SUPPLIES - SWAT Clothing, firearm/optics, gear, breaching supplies.       16,500       18,500         521       20       319       SUPPLIES - K9 UNIT Supplies.       5,000       5,000         521       20       350       TOOLS AND EQUIPMENT Gun cleaning & range supplies, ammunition, & BP vests.       50,000       50,000         521       20       419       SERVICES - K9 UNIT       1,500       1,500         521       20       439       K9 TRAVEL/TRAINING Tuition, lodging, etc.       31,500       34,500         521       20       490       DUES AND SUBSCRIPTIONS Police periodicals, newspapers, dues to various State/Federal orgs.       31,500       34,500         521       21       410       INVESTIGATIVE SPECIAL ASSISTANCE Interpreters, transportation and investigative costs.       10,000       10,000         521       21       490       PROFESSIONAL SERVICES - SWAT       3,700       3,700	521	20	200			941,600		996,700
Citations, office supplies, flares, batteries, etc.   16,500   18,500   1	521	20	310		+	62 500		67 500
521       20       312       SUPPLIES - SWAT Clothing, firearm/optics, gear, breaching supplies.       16,500       18,500         521       20       319       SUPPLIES - K9 UNIT 5,000       5,000         521       20       350       TOOLS AND EQUIPMENT Gun cleaning & range supplies, ammunition, & BP vests.       50,000       50,000         521       20       419       SERVICES - K9 UNIT       1,500       1,500         521       20       439       K9 TRAVEL/TRAINING Tuition, lodging, etc.       31,500       34,500         521       20       490       DUES AND SUBSCRIPTIONS Police periodicals, newspapers, dues to various State/Federal orgs.       31,500       34,500         521       21       410       INVESTIGATIVE SPECIAL ASSISTANCE Interpreters, transportation and investigative costs.       10,000       10,000         521       21       490       PROFESSIONAL SERVICES - SWAT       3,700       3,700	02.1	20	310			02,000		07,000
Clothing, firearm/optics, gear, breaching supplies.   521   20   319   SUPPLIES - K9 UNIT   5,000   5,000	521	20	312		+	16 500	-	18 500
521       20       319       SUPPLIES - K9 UNIT Clothing, food, gear, supplies.       5,000       5,000         521       20       350       TOOLS AND EQUIPMENT TOOLS AND EQUIPMENT TOOLS AND Equiples, ammunition, & BP vests.       50,000       50,000         521       20       419       SERVICES - K9 UNIT TOOLS To Long to Lo	021	20	0 12			10,000		10,000
Clothing, food, gear, supplies.       521       20       350       TOOLS AND EQUIPMENT       50,000       50,000         Gun cleaning & range supplies, ammunition, & BP vests.       1,500       1,500         521       20       419       SERVICES - K9 UNIT       1,500       1,500         521       20       439       K9 TRAVEL/TRAINING	521	20	319			5.000		5.000
521       20       350       TOOLS AND EQUIPMENT						-,		-,
Gun cleaning & range supplies, ammunition, & BP vests.   1,500   1,500	521	20	350			50,000		50,000
521       20       419       SERVICES - K9 UNIT       1,500       1,500         521       20       439       K9 TRAVEL/TRAINING				Gun cleaning & range supplies, ammunition, & BP vests.		•		,
521         20         490         DUES AND SUBSCRIPTIONS Dolice periodicals, newspapers, dues to various State/Federal orgs.         31,500         34,500           521         21         410         INVESTIGATIVE SPECIAL ASSISTANCE Interpreters, transportation and investigative costs.         10,000         3,700           521         21         490         PROFESSIONAL SERVICES - SWAT         3,700         3,700	521	20	419			1,500		1,500
521         20         490         DUES AND SUBSCRIPTIONS Dolice periodicals, newspapers, dues to various State/Federal orgs.         31,500         34,500           521         21         410         INVESTIGATIVE SPECIAL ASSISTANCE Interpreters, transportation and investigative costs.         10,000         3,700           521         21         490         PROFESSIONAL SERVICES - SWAT         3,700         3,700	521	20	439	K9 TRAVEL/TRAINING		1.000		1.000
52120490DUES AND SUBSCRIPTIONS Police periodicals, newspapers, dues to various State/Federal orgs.31,50034,50052121410INVESTIGATIVE SPECIAL ASSISTANCE Interpreters, transportation and investigative costs.10,00010,00052121490PROFESSIONAL SERVICES - SWAT3,7003,700						.,		.,
Police periodicals, newspapers, dues to various State/Federal orgs.	521	20	490		_	31,500		34,500
521         21         410         INVESTIGATIVE SPECIAL ASSISTANCE         10,000         10,000           Interpreters, transportation and investigative costs.         3,700         3,700						,		,
Interpreters, transportation and investigative costs.  521	521	21	410			10,000		10,000
							L	
Annual contribution to Bearcat Interlocal Agreement.	521	21	490	PROFESSIONAL SERVICES - SWAT		3,700		3,700
				Annual contribution to Bearcat Interlocal Agreement.				

#### **POLICE** 2023/2024 FINAL BUDGET FUND: 001 DEPT: 06 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 21 491 BODY-CAM PROGRAM 20.000 20.000 521 521 40 430 LAW ENFORCEMENT TRAINING 45,000 45,000 In-service training, career level certification and tuition and lodging for officers. 521 40 431 SWAT TRAINING 5.000 5,000 Annual courses / specialty training. 521 50 320 **VEHICLE FUEL** 50,000 50,000 480 STATION REPAIR AND MAINTENANCE 521 50 7,000 10,000 Repairs to station building and facilities including outdoor security. 521 50 482 **SOFTWARE MAINTENANCE** 11.000 11,000 Misc. computer software maintenance. 521 50 483 VEHICLE MAINTENANCE 50,000 50,000 90 410 POLICE SCIENCE PROGRAM 521 65.000 65,000 Instructor's fees. 521 90 490 CONTRACTUAL 45,000 45,000 Photo processing, laundry, radio repair, and computer tech support. 521 90 491 **COMMUNITY ORIENTED POLICING** 8,100 8,100 Cowlitz County Child Advocacy. 521 90 492 EMERGENCY SUPPORT SHELTER 8,100 8,100 Annual contribution. 521 90 940 **EQUIPMENT RESERVE** 128,500 83,000 2023 (1) Admin (1) Patrol / 2024 (1) Patrol. 594 21 641 MACHINERY & EQUIPMENT 30,000 30,000 Technological upgrades for UAS program, Taser replacements, various equipment upgrades/replacements.

\$ 5,072,800 \$ 5,258,900

POLICE TOTAL

# POLICE RECORDS

BASUB	ELE	OBI	ACCOUNT DESCRIPTION		2023		2024
521	20		SALARIES	\$	225,000	\$	231,00
			Cost for three record specialists and one property/evidence officer.				
521	20	110	OVERTIME		5,500		6,00
		000	Covers costs related to emergencies and personnel shortages.		100.000		400.00
521	20	200	BENEFITS  Health Double Winion DBS FIGA Worker's Comm. Fig.		106,000		109,30
528	80	510	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.  911 SERVICE		207,500		211,00
020		010	Contract with Cowlitz 911 Public Authority.	1	201,000		211,00
528	80	511	PAYMENT TO COWLITZ COUNTY		66,000		68,50
			Contract with Cowlitz County for after hours RMS to be paid over 5 years.				
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# **OFFENDER SERVICES / JAIL**

			2023/2024 FINAL BUDGET		
FUND:	001 I	DEPT:	08		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
523	60	412	OFFENDER SERVICES	\$ 5,000	\$ 5,000
523	60	510		300,000	300,000
			Jail costs, electronic monitoring, & inmate medical expenses.		
		[	OFFENDER SERVICES / JAIL TOTAL	\$ 305,000	\$ 305,000

# NON-DEPARTMENTAL

BASUB_	ELE		ACCOUNT DESCRIPTION	2023	2024
513	20	490	DUES - AWC	\$ 10,500	\$ 11,000
			Association of Washington Cities.		
514	20	492	MISCELLANEOUS EXPENSES	20,000	22,000
			Miscellaneous bank and state pool charges.		
514	23	410	STATE EXAMINER'S CHARGES	49,500	51,000
			Pays for annual audit of City by the State Auditors Office.		
514	30	310	OFFICIAL PUBLICATIONS	2,000	2,000
			Publishing ordinances, titles and official documents as required.		
514	40	510	ELECTION EXPENSES	45,000	25,000
			City share of election and voter registration costs.		
515	20	491	CITY CODE UPDATE	2,200	2,500
			Codifies/prints new ordinances and incorporates into Code Book.		
517	60	310	SAFETY/LOSS CONTROL	2,500	2,500
			Pays for safety films, seminars, First Aid training and safety recognition.		
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE	6,500	6,500
			Pays D.J. Witmer to review all unemployment and L&I claims.		
517	90	491	WELLNESS PROGRAM	3,500	3,500
			Pays for supplies, health screening, workshops, fitness, & health programs.		
517	90	492	EMPLOYEE WELLNESS	1,000	1,000
518	10	310	OFFICE AND OPERATING SUPPLY	35,000	35,000
			Paper, forms, envelopes, etc. used in operation of General Fund.		
518	10	420	PHONE/POSTAGE	20,000	22,000
			Pays line charges, long distance and all postage for General Fund business.		
518	10	470	UTILITIES	35,000	38,000
			Pays for utilities of common areas in City Hall.		
518	10	481	BUILDING REPAIRS	435,000	35,000
			Includes maintenance and replacement of HVAC at City Hall.		
518	10	492	SISTER CITY PROGRAM	2,000	2,000
518	30	410	BUILDING CUSTODIAL	27,100	28,000
			Custodial services for City Hall.	,	
518	30	411	PROFESSIONAL SÉRVICES	140,000	140,000
			Lobbyist and collective bargaining services.	,	,
518	80	310	DATA PROCESSING SUPPLIES	2,000	2,000
			Toner, paper, maintenance supplies for server and network printers.	, ,	· ·
518	80	410	DATA PROCESSING SOFTWARE	50,000	50,000
			Software purchases and upgrades. Includes annual fee for financial software.		,
518	80	480	HARDWARE MAINTENANCE	1,000	1,000
			Computer hardware and office machine maintenance.	1,550	1,30
518	80	101	SOFTWARE MAINTENANCE	12,000	12,000

# NON-DEPARTMENTAL

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
518	86		CONTRACT SERVICES	79,000	81,000
			For maintenance and assistance with computer applications.		
518	90	493	CHAMBER DUES	300	30
			Dues and miscellaneous purchases.		····
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE	340,000	375,00
			General Fund portion of WCIA assessment.		
525	60	410	EMERGENCY MANAGEMENT	30,000	31,00
			City share of emergency management services through Cowlitz County.		
546	10	410	PROFESSIONAL SERVICES - AIRPORT	76,000	91,00
			Annual operating contribution.	40.000	40.00
553	30	530	DIKING/DRAINAGE TAX	19,000	19,00
	70	110	Tax paid by City on City properties for diking district services.	7,000	7.40
553	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY	7,000	7,10
		440	Kelso's cost for administration of WA Clean Air regulations.	142.000	450.00
554	30	410	ANIMAL CONTROL CONTRACT	143,000	150,00
EEO	70	400	Contract with Cowlitz County Humane Society for animal control.  GOVERNMENTAL CONFERENCE DUES	33,000	34,00
558	70	490		33,000	34,00
558	70	101	Basic services from Cowlitz/Wahkiakum Council of Governments.  COWLITZ EDC DUES	10,000	10,00
556	'	454	Pays membership in Economic Development Council.	10,000	10,00
573	90	490	TREE LIGHTING CEREMONY	7,500	7,50
575	30	730	For the annual lighting of the Christmas Tree at the Depot.	7,500	7,50
594	19	642	DATA PROCESSING EQUIPMENT	15,000	-
		• • •	Server Replacement in 2023.	, , , , , ,	
597	00	001	TRANSFER TO KELSO STATION FUND (FUND 108)	1,750,000	_
			To fund various park projects with use of ARPA grant monies.	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105)	651,000	27,00
			Annual operating contribution. \$600K ARPA funds for new roof at Depot.		,

# **ENGINEERING**

FUND:	001	DEP1:	12	

BASUB		OBJ	ACCOUNT DESCRIPTION	2023	2024
518	10	100	SALARIES	\$ 438,000	\$ 460,0
			Pays salaries for 5 full-time equivalent positions.		
518	10	110	OVERTIME	2,500	2,5
518	10	120	PART-TIME SALARIES	5,000	5,0
518	10	200	BENEFITS  Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	190,000	199,0
518	10	310	SUPPLIES	11,000	11,0
518	93	320	Includes office, surveying, engineering supplies and, software upgrades.  FUEL - VEHICLES	1,500	1,5
518	93	410	PROFESSIONAL SERVICES	10,000	10,0
518	93	420	TELEPHONE/POSTAGE	3,500	3,5
518	93	430	Land lines, FAX, cellular phones, internet & postage.  TRAVEL/TRAINING  Miscellaneous training including CAD and GPS.	6,000	6,0
518	93	440	LEGAL ADVERTISING	500	
518	93	470	Cost of print ads and legal notices.  BUILDING UTILITIES  Water/Sewer/Electric/Garbage.	3,000	3,0
518	93	480	SOFTWARE MAINTENANCE GIS subscription and permit software.	30,000	35,0
518	93	481	VEHICLE MAINTENANCE	1,500	1,5
518	93	490	MISCELLANEOUS EXPENSES  Dues, subscriptions and memberships.	5,000	5,0
518	93	940	EQUIPMENT RESERVE - DEPRECIATION  For the future purchase of vehicles.	7,000	7,0
546	10	310	SUPPLIES - AIRPORT	500	
546	10	410	PROFESSIONAL SERVICES - AIRPORT  FAA grant pass through to airport.	902,000	
546	10	420	PHONE - AIRPORT	1,000	1,0
546	50	100	SALARIES - AIRPORT OPERATIONS	112,300	116,2
546	50	200	BENEFITS - AIRPORT OPERATIONS	43,000	45,0
594	32	642	EQUIPMENT Includes annual computer replacements.	7,000	7,0

# **ENGINEERING** 2023/2024 FINAL BUDGET FUND: 001 DEPT: 12 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 ENGINEERING TOTAL \$ 1,780,300 \$ 920,200

# COMMUNITY DEVELOPMENT & PLANNING

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
524	60	100	SALARY - NUISANCE ABATEMENT	\$ 57,000	\$ 61,00
524	60	200	BENEFITS - NUISANCE ABATEMENT	34,000	36,00
			City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		
524	60	320	FUEL - VEHICLES	1,400	1,40
524	60	481	VEHICLE MAINTENANCE	1,200	1,20
558	50	101	DEPARTMENTAL ASSISTANT'S SALARY	56,000	58,00
			Salary for Community Development Department Assistant.		
558	50	111	OVERTIME	1,000	1,00
558	50	201	BENEFITS	34,500	37,00
			City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	/07.000	
558	50	410	PROFESSIONAL SERVICES	405,000	50,00
558	60	100	PLANNING DEPARTMENT SALARIES	100,000	103,50
EEO	60	200	Includes Planning Manager. PLANNING DEPARTMENT BENEFITS	27 700	40.00
558	60	200	City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	37,700	40,00
558	60	310	SUPPLIES	7,000	7,0
558	60	421	TELEPHONE/POSTAGE	3,500	3,50
			Land lines, FAX, cellular phones, internet & postage.		
558	60	430	TRAVEL/TRAINING	4,000	4,00
			Pays travel costs and registrations for seminars.		
558	60	440	LEGAL ADVERTISING	3,500	3,50
550		470	Publication of legal notices.	0.000	0.0
558	60	4/0	UTILITIES Water (Savara (Flactuia (Carabara)	2,200	2,20
558	60	181	Water/Sewer/Electric/Garbage. SOFTWARE MAINTENANCE	32,000	34,0
550	00	401	Includes GIS Software.	32,000	34,0
558	60	490	MISCELLANEOUS EXPENSES	2,000	2,0
			Dues, subscriptions and memberships.	,	′
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	5,500	5,5
594	58	642	DATA PROCESSING EQUIPMENT	7,500	7,5
			Computer replacements.		

# FIRE / EMERGENCY MEDICAL

			2023/2024 FINAL BUDGET			
UND: (	001 [	DEPT	: 14			
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023		2024
522	20		FIRE DISTRICT NO. 2	\$ 171,000	\$	171,000
			City contract with Cowlitz County Fire District #2.	 		
ı						
			In addition to the basic fire protection service, EMS service and			
ļ		l	hazardous materials response service already provided by Cowlitz 2,			
			the City contracts for enhanced services which include the following:			
			Fire code inspection services.			
		<u> </u>	Pre-construction building plan reviews.			
			Fire investigation services.			
		_	Enhanced "Advanced Life Support" services.			
ļ			Enhanced "Basic Life Support" services.			
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		1				
			FIRE / EMERGENCY MEDICAL TOTAL	\$ 171,000	\$	171,000
			process and the state of the st	 		

#### **CITY STREET FUND** 2023/2024 FINAL BUDGET FUND: 101 DEPT: 16 BASUB ELE OBJ **ACCOUNT DESCRIPTION** 2023 2024 16 **BEGINNING FUND BALANCE** 87,500 \$ 308 00 87,500 Beginning cash required for operations. 313 10 00 RETAIL SALES TAX 760,000 616,000 Taxes allocated from General Fund for Street operations 336 00 71 MULTIMODAL TRANSPORTATION 16,500 16,500 00 87 MOTOR VEHICLE FUEL TAX 246,000 336 246,000 Allocations from the State are on a Per Capita basis. 349 42 00 ROAD MAINTENANCE SERVICES 5,000 5,000 00 INVESTMENT INTEREST 10 9,000 11,000 361 Investment of idle cash. 362 50 00 LAND LEASE 22,000 22,000 Revenue from lease of City property with Dutch Bros, Inc. 90 00 MISCELLANEOUS 5,000 369 5,000 398 00 00 DAMAGE RECOVERIES 10,000 10,000

\$ 1,161,000 \$ 1,019,000

CITY STREET TOTAL REVENUE

# CITY STREET FUND

FUND:	101 [	DEPT	: 16				
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2023		2024
542	30		SALARIES	\$	71,000	\$	73,500
			Pays salary for 1 full-time equivalent position.		·		·
542	30	110	OVERTIME		2,500		2,500
542	30	120	STREET PART-TIME HELP		25,000		25,000
542	30	200	BENEFITS  Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.		30,500		32,000
542	30	311	SUPPLIES		30,000		30,000
F 40	20	220	Includes supplies for surfacing base course, top course, & asphalt.	+	0.000		0.000
542	30	320	FUEL - VEHICLES		8,000		8,000
542	30	350	SMALL TOOLS/EQUIPMENT  Miscellaneous small tools.		2,000		2,000
542	30	410	PROFESSIONAL SERVICES	1	25,000		_
0.1		' '	Herbicide spray study in 2023.		20,000		
542	30	412	SURFACE MAINTENANCE PROGRAM		200,000		100,000
542	30	420	Various chip sealing of roads throughout the City.  TELEPHONE/POSTAGE	-	2,000		2,000
042		720	Land lines, FAX, cellular phones, internet & postage.		2,000		2,000
542	30	430	TRAVEL/TRAINING Various courses and seminars.		1,000		1,000
542	30	451	EQUIPMENT RENTAL	+	10,000		10,000
0,2			Asphalt planer and crack sealer.		10,000		10,000
542	30	470	STREET LIGHTS - POWER & MAINTENANCE		110,000		110,000
F 40	20	400	Electricity and maintenance.	+	20.000	ļ	20.000
542	30	400	REPAIR AND MAINTENANCE Fences and guardrails.		30,000		20,000
542	30	481	STREET SWEEPING		1,000		1,000
542	30	482	SIDEWALK REPLACEMENT	+-	75,000		75,000
			Wheelchair ramp and sidewalk program funding.		,		,
542	30	483	VEHICLE MAINTENANCE		18,000		18,000
542	30	490	MISCELLANEOUS EXPENSE		10,000	<del>                                     </del>	10,000
			Rain gear, laundry, dues, and memberships.				
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET)		40,000		40,000
E 40	F0	400	For future replacement of vehicles & equipment.	-	40.000		40.000
542	50	480	BRIDGE REPAIR & MAINTENANCE		40,000		40,000
542	60	100	Includes bridge inspection, City maintenance and contribution to reserve acct.  TRAFFIC CONTROL SALARIES	+-	75,000		77,000
572	30	'30	Pays salary for 1 full-time equivalent position.		7 3,000		, ,,,,,,,,
			yy you - your mice oquiriona positions			<del>                                     </del>	
			<u> </u>				

### **CITY STREET FUND**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
542	60	110	OVERTIME	8,000	8,000
542	60	120	PART TIME HELP	26,500	26,500
542	60		BENEFITS  Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	27,500	28,500
542	60		SUPPLIES	35,000	35,000
542	60	320	FUEL - VEHICLES	4,000	4,000
542	60		TOOLS/EQUIPMENT Various small tools.	2,000	2,00
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING  Includes contract with County.	50,000	50,00
542	60		VEHICLE MAINTENANCE	8,000	8,00
542	90		TELEPHONE/POSTAGE  FAX, telephone, cellular phones and postage.	1,500	1,50
542	90		TRAVEL/TRAINING  Miscellaneous training.	1,000	1,00
542	90	460	INSURANCE	50,000	55,00
542	90	470	UTILITY SERVICE Water/sewer/electricity/garbage.	6,500	6,50
542	90	480	SHOP AND RADIO REPAIRS	1,000	1,00
542	90	482	SOFTWARE MAINTENANCE	1,500	1,50
542	90	490	MISCELLANEOUS EXPENSES	5,500	5,50
542	90		Dues, subscriptions, laundry service and misc. expenses.  ADMINISTRATIVE SERVICES  Reimburse the general fund for professional services.	19,000	19,00
542	90	911	INTERFUND SERVICES	13,000	14,00
542	90	912	Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.  INTERFUND SERVICES - ENGINEERING	25,000	25,00
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)	50,000	50,00
594	42	640	EQUIPMENT PURCHASE Truck mounted reader board.	20,000	_

### ARTERIAL STREET FUND

2023/2024 FINAL BUDGET

				D				

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023		2024
308	00	18	BEGINNING FUND BALANCE	\$ 20,950	\$	636,000
			Beginning cash required for operations.			
333	20	20	FEDERAL HIGHWAY GRANTS	302,750		-
			Systemic Safety Improvements 2020			
334	20	21	FEDERAL HIGHWAY GRANTS	196,000		669,000
			Systemic Safety Improvements 2022			
334	20	25	FEDERAL HIGHWAY GRANTS	4,200,000		-
			Section 130 funds Railroad Crossing			
334	20	26	FEDERAL HIGHWAY GRANTS	363,300		-
			Allen Street Corridor Study 2023			
334	03	60	STATE GRANT - WSDOT	574,000	•	-
			Huntington Middle School Phase 1			
334	03	61	STATE GRANT - WSDOT	10,800,000	1	6,000,000
			Railroad crossing environmental Study/Design/Construction.	 		
334	03	63	STATE GRANT - WSDOT	217,000		662,000
			2021-2023 Bike-Ped Improvements			
334	03	64	STATE GRANT - WSDOT	182,000		753,000
			Kelso High School /Allen Street Safety Improvements			
334	03	65	STATE GRANT - WSDOT	117,000	1	673,000
			Huntington Middle School Phase 2 - Redpath SW			
334	03	84	STATE GRANT - TIB	450,000		-
			Grade Street 13th to S. Kelso Dr.	 	<u> </u>	
334	06	91	STATE GRANT - CHAP	483,000	İ	-
			Old Pacific Hwy.			
344	10	00	ROAD MAINTENANCE FEES	191,000		201,000
361	10	00	INVESTMENT INTEREST	50,000		50,000
			Interest on invested funds.	,		,
			, , , , , , , , , , , , , , , , , , ,			
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\$ 18,147,000 \$ 9,644,000

ARTERIAL STREET TOTAL REVENUE

### ARTERIAL STREET FUND

ACCOUNT DESCRIPTION REPAIRS  Y IMPROVEMENTS - 2020  DRRIDOR STUDY - 2023  Y IMPROVEMENTS - 2022  Y PROGRAM  Hout the City.  DVEMENT PROGRAM  INTEREST  fund.  DD CROSSING CONSTRUCTION  ation Grant.  AD CROSSING RIGHT-OF-WAY	2023 \$ - 350,000 420,000 196,000 - - 2,000 15,000,000 50,000	\$ 350,00 - - 669,00 450,00 80,00 2,00 6,000,00
Y IMPROVEMENTS - 2020  DRRIDOR STUDY - 2023  Y IMPROVEMENTS - 2022  Y PROGRAM  hout the City.  DVEMENT PROGRAM  INTEREST  fund. DD CROSSING CONSTRUCTION  ation Grant.  AD CROSSING RIGHT-OF-WAY	350,000 420,000 196,000 - - 2,000 15,000,000	669,00 450,00 80,00
PRRIDOR STUDY - 2023  Y IMPROVEMENTS - 2022  Y PROGRAM  HOUT THE City.  DVEMENT PROGRAM  INTEREST  fund.  DD CROSSING CONSTRUCTION  ation Grant.  AD CROSSING RIGHT-OF-WAY	420,000 196,000 - - 2,000 15,000,000	450,00 80,00 2,00
PRRIDOR STUDY - 2023  Y IMPROVEMENTS - 2022  Y PROGRAM  hout the City.  PVEMENT PROGRAM  INTEREST  fund.  DD CROSSING CONSTRUCTION  ation Grant.  AD CROSSING RIGHT-OF-WAY	196,000 - - 2,000 15,000,000	450,00 80,00 2,00
Y IMPROVEMENTS - 2022  Y PROGRAM  hout the City.  DVEMENT PROGRAM  INTEREST  fund.  DD CROSSING CONSTRUCTION  ation Grant.  AD CROSSING RIGHT-OF-WAY	196,000 - - 2,000 15,000,000	450,00 80,00 2,00
Y IMPROVEMENTS - 2022  Y PROGRAM hout the City.  DVEMENT PROGRAM  INTEREST fund. DD CROSSING CONSTRUCTION ation Grant. AD CROSSING RIGHT-OF-WAY	2,000	450,00 80,00 2,00
Y PROGRAM hout the City. DVEMENT PROGRAM INTEREST fund. DD CROSSING CONSTRUCTION ation Grant. AD CROSSING RIGHT-OF-WAY	2,000	450,00 80,00 2,00
INTEREST fund. DD CROSSING CONSTRUCTION ation Grant. AD CROSSING RIGHT-OF-WAY	15,000,000	2,00
INTEREST fund. DD CROSSING CONSTRUCTION ation Grant. AD CROSSING RIGHT-OF-WAY	15,000,000	2,00
INTEREST fund. DD CROSSING CONSTRUCTION ation Grant. AD CROSSING RIGHT-OF-WAY	15,000,000	2,00
fund. DD CROSSING CONSTRUCTION ation Grant. AD CROSSING RIGHT-OF-WAY	15,000,000	
OD CROSSING CONSTRUCTION ation Grant. AD CROSSING RIGHT-OF-WAY	15,000,000	
ation Grant. AD CROSSING RIGHT-OF-WAY		6,000,00
AD CROSSING RIGHT-OF-WAY	50,000	_
	50,000	-
SCHOOLS - HUNTINGTON/N KELSO	574,000	_
BIKE SAFETY	217,000	662,00
SCHOOLS - HUNTINGTON PHASE 2	117,000	673,00
SCHOOLS - KELSO HIGH SCHOOL	182,000	758,00
PAVEMENT REHAB	537,000	_
TAVEMENT NETIAB	337,000	
AVEMENT REHAB	502,000	-
k TIB Grant		
	-	
		'

### LIBRARY FUND

BASUB	FLF	OB.I	ACCOUNT DESCRIPTION	2023		2024
308	00		BEGINNING FUND BALANCE	\$ 100,000	\$	200,000
			Beginning cash required for operations.			,
313	10		RETAIL SALES TAX	589,000		511,500
			Library Fund's allocated portion of Retail Sales Tax.		1	
341	60		PHOTOCOPY CHARGES	1,000		1,00
0.47	-		Photocopy revenue.	0.500	-	0.50
347	20	00	LIBRARY USE FEES	6,500		6,50
359	70	00	Non-resident fees for use of library.  LIBRARY FINES/LATE RETURNS	1,000	+	1,00
339	/0	00	Fines assessed.	1,000		1,00
361	10	00	INVESTMENT INTEREST	10,000	+-	10,00
501	'		Interest on investments.	10,000		10,00
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### LIBRARY FUND

FUND:	103 E	DEPT	: 19				
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2023		2024
572	10		SALARIES	\$	294,000	\$	307,500
			Salaries for 5 full-time employees.	ļ	·	ļ	·
572	10	201	BENEFITS		140,000		146,000
			Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.				
572	10		MISCELLANEOUS EXPENSES		3,000		3,000
			Dues, subscriptions, and memberships.				
572	21	120	PART TIME HELP	:	44,000		45,000
			Wages for Library Pages and Desk Clerks.				
572	21		PROFESSIONAL SERVICES		3,000		3,000
			Summer reading.	<u> </u>			
572	21	480	HARDWARE MAINTENANCE		6,000	ĺ	3,500
			Computer hardware maintenance.	<u> </u>			
572	21	481	SOFTWARE MAINTENANCE		3,000	1	3,000
	0.4	400	Computer software maintenance for network server.	<u> </u>	4.000		4.000
572	21		ONLINE RESOURCES		1,000		1,000
572	40		CatExpress, Pro Quest, Firewall and Gale data base.  TRAVEL AND TRAINING - LIBRARY STAFF	<del> </del>	4.000	<u> </u>	F 000
5/2	40	430		-	4,000		5,000
572	50	311	Includes mileage, meals, and lodging for library staff.  OFFICE SUPPLIES		7,000		8,000
312	30	311	Miscellaneous supplies.	1	7,000		0,000
572	50	313	JANITORIAL SUPPLIES		500		500
572	50	314	PHOTOCOPY SUPPLIES	+	3,000		3,500
•			Paper used in photocopier.	ŀ	-,		-,
572	50	351	DATA PROCESSING EQUIPMENT		7,000		7,000
	1		Various computer upgrades.		,		,
572	50	411	CUSTODIAL CLEANING		8,000		8,000
			Contractual cleaning of carpets and windows.				
572	50	421	TELEPHONE		3,000		3,000
			Land lines, FAX, cellular phones, & internet.		·		
572	50	422	POSTAGE	l	1,000		1,000
			Includes postage and shipping charges for interlibrary loan books and videos.				
572	50	450	EQUIPMENT RENTALS		1,500		1,500
			Copy machine and public video licensing fee.				
572	50	451	FACILITIES RENT		55,000		55,000
572	50	471	ELECTRICITY/GAS		18,000		18,000
572	50	472	WATER/SEWER/GARBAGE		5,000		5,000
572	50	481	OFFICE MACHINE MAINTENANCE	1	1,000		1,000
				-			

### LIBRARY FUND

BASUB		<b>OEPT</b> OBJ	ACCOUNT DESCRIPTION	2023	2024
572	50		BUILDING REPAIR & MAINTENANCE	14,000	14,000
312	30	1	Routine building maintenance and security.	14,000	14,000
572	50		MISCELLANEOUS	1,500	2,000
572	50	510	CONTRACT LIBRARY SERVICES	6,500	7,000
			Contract with Longview for Horizon services & catalog module.		
572	50		ADMINISTRATIVE SERVICES	30,000	31,00
			Reimburse the General Fund for professional services.		
572	90	ı	SALES TAX ON PHOTOCOPIES	500	50
			Sales tax remitted to the state.		
594	72		LIBRARY RESOURCES	45,000	45,00
			For purchase of books and other library materials.		
594	72	647	MACHINERY & EQUIPMENT	2,000	2,00

# PATHS AND TRAILS FUND 2023/2024 FINAL BUDGET FUND: 104 DEPT: 51 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 00 87 MOTOR VEHICLE FUEL TAX 336 1,300 \$ 1,300 PATHS AND TRAILS TOTAL REVENUE \$ 1,300 \$ 1,300

# PATHS AND TRAILS FUND 2023/2024 FINAL BUDGET FUND: 104 DEPT: 51 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 508 00 020 ENDING FUND BALANCE \$ 1,300 \$ 1,300 PATHS AND TRAILS TOTAL EXPENDITURES 1,300 \$ 1,300

### **KELSO STATION FUND**

BASUB	FLF	OB.I	ACCOUNT DESCRIPTION	2023	2024
308	00		BEGINNING FUND BALANCE	\$ -	\$ 10,00
			Beginning cash required for operations.	'	,
361	10	00	INVESTMENT INTEREST	1,000	1,00
			Investment of idle cash.		
362	50	00	LEASE REVENUES	16,300	16,30
			Revenue from lease of depot spaces.		
362	90	00	TRIPLE NET CHARGES	12,600	12,60
			Fees charged for use of the common areas of the depot.		
369	90	00	MISCELLANEOUS	1,000	1,00
397	00	00	TRANSFER FROM GENERAL FUND	651,000	27,00
			\$600K of ARPA funds for new roof.		

### **KELSO STATION FUND**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
547	60		SUPPLIES	\$ 2,300	\$ 2,30
			Building and janitorial supplies.		
547	60	411	PROFESSIONAL SERVICES - JANITORIAL	12,500	12,75
547	60	412	Payment for janitorial services.  PROFESSIONAL SERVICES - LANDSCAPE	2.500	2.50
547	00	412	Payment for upkeep of grounds.	2,500	2,50
547	60	413	PROFESSIONAL SERVICES - SECURITY	5,000	5,00
•			Payment for security services.		,,,,,
547	60	420	TÉLEPHONE/POSTAGE	2,800	2,80
			Basic service, internet, and postage.		
547	60	460	INSURANCE	6,700	7,40
			Liability and property insurance.		
547	60	470	UTILITY SERVICES	25,000	25,00
F 47		400	Water/Sewer/Garbage/Electricity.	005.000	40.00
547	60	480	REPAIR AND MAINTENANCE	625,000	10,00
547	60	400	Miscellaneous repairs. Replace roof in 2023.  MISCELLANEOUS	100	15
			KELSO STATION TOTAL EXPENDITURES	\$ 681,900	\$ 67,9

### **STADIUM FUND** 2023/2024 FINAL BUDGET FUND: 106 DEPT: 20 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 30 00 HOTEL/MOTEL TAX 200,000 200,000 313 Represents 2% tax on lodging in hotels/motels in Kelso. 361 10 00 INVESTMENT INTEREST 4,500 4,500 Investment of idle cash. 369 90 00 MISCELLANEOUS REVENUES 100 100 Button sales, depot prints and mugs. STADIUM TOTAL REVENUE 204,600 204,600 \$

### STADIUM FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
508	00		ENDING FUND BALANCE	\$ 6,071	\$ 4,40
519	90	440	CITY ADVERTISING	1,235	1,30
557	30	100	Kelso promotion of miscellaneous programs. VISITOR'S CENTER ADMINISTRATION	71,494	73,00
557	30	460	VISITOR'S CENTER INSURANCE	800	90
337	30	400	Visitor's Center share of liability and property insurance.		
557	30	492	MISCELLANEOUS EVENTS	5,000	5,00
597	00	010	HIGHLANDER FESTIVAL TRANSFER	20,000	20,00
			Pays for tourist promotion expenses of the Highlander Festival.		
597	00	011	HIGHLANDER FESTIVAL TRANSFER \$100K transfer to park fund in 2023 & 2024.	100,000	100,00
,					

### HIGHLANDER FESTIVAL FUND

	ELE			2023	2024
321	80	00	BOOTH FEES	\$ 5,000	\$ 5,0
			Non-food vendor booth fees.		
321	80	01	BOOTH FEES - FOOD VENDORS	1,000	1,0
321	80	02	Food vendor booth fees.  FESTIVAL PROCEEDS - OTHER	5 000	F 0
321	00	02	Festival programs.	5,000	5,0
347	90	02	DANCE COMPETITION	2,500	2,5
•		-		2,000	2,0
347	90	03	HIGHLAND GAMES	3,000	3,0
347	90	07	PARADE	700	7
369	90	00	MISCELLANEOUS REVENUES	1,000	4.0
309	90	00	Revenues from Highlander festival T-shirt and button sales.	1,000	1,0
397	00	00	TRANSFER FROM STADIUM FUND	20,000	20,0
007			Used only for approved tourism expenditures.	20,000	20,0

### HIGHLANDER FESTIVAL FUND

UND:							
BASUB		OBJ		20:			)24
573	90	310	SUPPLIES	\$	400	\$	40
573	90	240	Miscellaneous office supplies.  HIGHLANDER T-SHIRTS/PRIZES		600		
5/3	90				600		60
573	90		Pays for Highlander T-shirts and prizes.  ADVERTISING/TOURISM PROMOTION		7,000		7,00
373	30	1440	Pays approved expenses designed to bring tourists to Kelso.		7,000		7,00
573	90	490	MISCELLANEOUS		8,000		8,00
0,0		100			0,000		0,00
573	90	491	PARADE/PERFORMERS		700		70
• • •			Pays expenses associated with the parade; prizes, bands, Grand Marshall, etc.		, 55		
573	90	493	ENTERTAINMENT		16,000		16,00
			Headline entertainment.		,		,
573	90	495	DANCE COMPETITION		2,500		2,50
573	90	496	HIGHLAND GAMES		3,000		3,00
			HIGHLANDER FESTIVAL TOTAL EXPENDITURES	\$	38,200	•	38.20

### PARKS FUND

			2023/2024 FINAL BUDGET		
UND:	108 [	DEPT	: 21		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
313	10	00	RETAIL SALES TAXES	\$ 330,000	\$ 343,000
			Parks Fund allocated portion of Sales Tax.		
344	60	00	CHARGES FOR PROFESSIONAL SERVICES	7,500	7,500
347	90	01	Services provided to Southwest Washington Regional Airport.  LEAGUE FEES	3,500	3,500
547	30	"	LEAGUETEES	3,300	3,300
361	10	00	INVESTMENT INTEREST	2,000	2,000
			Investment of idle cash.	, , , , , , , , , , , , , , , , , , ,	
362	50	00	LEASE REVENUES	48,000	48,000
			Cell tower leases at Tam O'Shanter.		
369	90	00	MISCELLANEOUS	15,000	15,000
007		-	Utility reimbursement for cell towers.	400,000	400.000
397	00	01	TRANSFER FROM VARIOUS FUNDS	100,000	100,000
397	00	02	\$100K transfer from stadium fund for Tam O'Shanter Park project.  TRANSFER FROM VARIOUS FUNDS	1,750,000	<u> </u>
331		02	ARPA grant funds allocated for parks projects.	1,730,000	
	-		PARKS TOTAL REVENUE	<b>6</b> 0.050.000	\$ 519,000
			FAMA TOTAL REVERUE	\$ 2,256,000	φ 313,00

### PARKS FUND

			2023/2024 FINAL BUDGET		
FUND:	108 ľ	DEPT	· 21		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
569	00		NATURAL GAS - CATLIN HALL		\$ 2,200
569	00	471	ELECTRICITY - CATLIN HALL	3,700	3,700
569	00	472	WATER/SEWER/GARBAGE - CATLIN HALL	2,600	2,600
575	50	310	CATLIN HALL SUPPLIES	1,000	1,000
576	10	310	OFFICE SUPPLIES	500	500
576	10	420	TELEPHONE/POSTAGE	2,500	2,700
576	10	430	TRAVEL/TRAINING	1,000	1,000
576	80		PARK MAINTENANCE SALARIES	142,000	147,000
576	80		One full-time parks lead and one full-time parks utility.  OVERTIME	5,500	5,500
576	80	1 1	PART-TIME SALARIES	28,800	28,800
576	80		Seasonal temps.  BENEFITS	76,000	80,000
576	80	314	OTHER OPERATING SUPPLIES	18,000	18,000
576	80	315	JANITORIAL SUPPLIES	9,500	9,500
576	80	320	FUEL	5,000	5,000
576	80	350	SMALL TOOLS	2,500	2,500
576	80	411	PROFESSIONAL SERVICES	22,000	22,000
576	80	451	EQUIPMENT RENTAL	1,000	1,000
576	80		INSURANCE	14,700	16,000
576	80		ELECTRICITY	37,000	38,000
576	80		WATER/SEWER/GARBAGE	18,500	19,000
576	80	480	REPAIRS/MAINTENANCE	2,500	2,500

### PARKS FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
576	80	483	VEHICLE MAINTENANCE/REPAIRS	3,000	3,000
576	80	490	MISCELLANEOUS	2,500	2,500
576	80	492	JAIL CREW SERVICES	7,500	7,500
576	80	911	ENGINEERING SERVICES	1,000	1,000
576	80		INTERFUND SERVICES Reimburse the Water/Sewer Fund for public works manager and department assistant	17,000	18,00
576	80		EQUIPMENT RESERVE - DEPRECIATION	48,500	48,50
594	76		EQUIPMENT PURCHASES Security system in 2023-2024.	20,000	20,00
594	76	646	CAPITAL IMPROVEMENTS Includes the expenditure of \$1,750,000 of ARPA grant monies for the	1,760,000	10,00
			upgrades to the following facilities: Spray Park \$900K		
			Senior Center \$600K Lads & Lassies Park \$120K	·	
			Kayak Launch \$15K Various Tam O'Shanter Facilities \$115K		

### **HUD GRANT FUND** 2023/2024 FINAL BUDGET **FUND: 114 DEPT: VARIOUS** BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 **DEPT** 17 **HUD** #1 308 00 17 **BEGINNING FUND BALANCE** \$ 55,000 \$ 55,000 Beginning cash required for operations. 361 10 10 **INVESTMENT INTEREST** 5,000 5,000 Investment of idle cash. DEPT 17 HUD #1 - TOTAL \$ 60,000 60,000 **DEPT 48 HUD #2, #3 & #6** 361 10 00 INVESTMENT INTEREST \$ 1,000 \$ 1,000 Investment of idle cash. **DEPT 48 HUD #2, #3 & #6 - TOTAL | \$** 1,000 | \$ 1,000 **HUD GRANT TOTAL REVENUE** \$ 61,000 \$ 61,000

### **HUD GRANT FUND** 2023/2024 FINAL BUDGET **FUND: 114 DEPT: VARIOUS** BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 **DEPT 17 HUD #1** 000 TRANSFER TO OTHER FUNDS 00 60,000 \$ 60,000 597 Transfer to General Fund for nuisance abatement. 60,000 DEPT 17 HUD #1 - TOTAL 60,000 | \$ **DEPT 48 HUD #2, #3 & #6** 020 ENDING FUND BALANCE 508 00 \$ 1,000 \$ 1,000 DEPT 48 HUD #2, #3 & #6 - TOTAL 1,000 1,000 HUD GRANT TOTAL EXPENDITURES \$ 61,000 \$ 61,000

## KELSO TRANSPORTATION BENEFIT DISTRICT FUND 2023/2024 FINAL BUDGET FUND: 125 DEPT: 62 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 62 **BEGINNING FUND BALANCE** 308 00 16,850 \$ 19,050 Beginning cash required for operations. 317 90 00 VEHICLE LICENSING FEE 205,000 205,000 \$20 per vehicle. KELSO TBD TOTAL REVENUE \$ 221,850 \$ 224,050

## KELSO TRANSPORTATION BENEFIT DISTRICT FUND 2023/2024 FINAL BUDGET FUND: 125 DEPT: 62 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 00 000 TRANSFER TO DEBT SERVICE FUND 597 221,850 224,050 For debt service on 2016 G.O. Bond which funded rehab of Yew Street and Minor Road. KELSO TBD TOTAL EXPENDITURES \$ 221,850 \$ 224,050

### G.O. BOND FUND

UND:	206 [	DEPT	: 46			 
0.12.						
BASUB		OBJ	ACCOUNT DESCRIPTION		2023	2024
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2011 G.O. BOND	\$	212,185	\$ 211,660
		<u> </u>	2023: \$212,185 Capital Projects Fund.	$\perp$		 
		<u>.</u>	2024: \$211,660 Capital Projects Fund.			
397	00	01	TRANSFER FROM VARIOUS FUNDS FOR 2016 G.O. BOND		221,850	224,050
			2023: \$221,850 TBD Fund.			
			2024: \$224,050 TBD Fund.			
				_		
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		L	G.O. BOND TOTAL REVENUE	1	434,035	435,71

### G.O. BOND FUND

BASUB	FLE	OR I	ACCOUNT DESCRIPTION	2023	2024
591	19		2011 BOND ISSUE PAYMENT - PRINCIPAL	170,000	175,00
001	'		Balance after 2024 payment \$770,000. 2028 payoff.	170,000	170,00
591	19		2016 BOND ISSUE PAYMENT - PRINCIPAL	140,000	145,00
			Balance after 2024 payment \$1,960,000. 2035 payoff.	, , , , , , , , , , , , , , , , , , ,	,
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST	41,435	35,91
			Semi-annual payments due June and December 1.		
592	19		2016 BOND ISSUE PAYMENT - INTEREST	81,100	78,30
			Semi-annual payments due June and December 1.		
592	19		MISCELLANEOUS DEBT SERVICE COSTS	1,500	1,50
			Administration fees U.S. Bank.		
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### CAPITAL PROJECTS FUND

A CL ID		ODI	ACCOUNT DESCRIPTION	2022				
308	00		ACCOUNT DESCRIPTION BEGINNING FUND BALANCE	\$	2023	\$	<b>2024</b> 9,660	
300	00		Beginning cash required for operations.	٩	-	Ψ	9,000	
318	34	00	REAL ESTATE EXCISE TAXES		225,000		200,000	
010			Revenues from the locally imposed real estate excise tax (1/4 of 1%).		220,000		200,00	
361	10	00	INVESTMENT INTÉREST		2,750		2,00	
			Investment of idle cash.				·	
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# **CAPITAL PROJECTS FUND** 2023/2024 FINAL BUDGET FUND: 301 DEPT: 60 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 00 020 ENDING FUND BALANCE 15,565 \$ 508 597 00 001 TRANSFER TO FUND 206 212,185 211,660 For debt service on 2011 G.O. Bond.

227,750 \$

211,660

CAPITAL PROJECTS TOTAL EXPENDITURES

### SOLID WASTE FUND

UND:			- <del>-</del> '			
BASUB				2023		2024
308	00	1 1	BEGINNING FUND BALANCE	\$ 87,600	)   \$	189,600
	<del> </del> '		Beginning cash required for operations.	000.00		
343	70		RESIDENTIAL FEES	860,000	)	860,00
343	70		0% increase for 2023 & 2024.  COMMERCIAL FEES	985,000	+	985,00
343	'0	1	0% increase for 2023 & 2024.	300,000	۱ '	900,00
343	70		RESIDENTIAL RECYCLING FEES	35,000	+	35,00
O	` '	1 1	0% increase for 2023 & 2024.	- ,	<b>'</b>	<del>-</del> - ,
361	10		INVESTMENT INTEREST	1,500	5	2,00
			Investment of idle cash.		$\bot$	
369	90	00	MISCELLANEOUS	2,000	)	2,00
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### SOLID WASTE FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
537	10	411	STATE EXAMINER'S CHARGES	\$ 6,200	\$ 6,40
537	60	510	COUNTY LANDFILL COSTS	625,000	640,00
537	70	!	SALARIES Pays salary for solid waste coordinator	7,700	7,90
537	70	200	BENEFITS Pays benefits for solid waste coordinator	2,500	2,60
537	70		SÚPPLÍES	2,500	2,50
537	70		PROFESSIONAL SERVICES (SOLID WASTE)  Collection cost of solid waste by Waste Control. Includes fuel surcharge.	870,000	940,00
537	70	411	PROFESSIONAL SERVICES (RECYCLING) Waste Control - Drop Box Sites.	22,000	23,00
537	70	412	RECYCLING - SITE MAINTENANCE Funds 3 recycling sites.	2,500	2,50
537	70		POSTAGE	3,500	3,50
537	70		INSURANCE Solid Waste Fund share of City liability insurance.	2,700	2,70
537	70	481	SOFTWARE MAINTENANCE  Computer software maintenance for utility programs.	12,000	12,00
537	90	490	MISCELLANEOUS EXPENSE  Community cleanup.	3,500	3,50
537	90	530	STATE UTILITY EXCISE TAX Refuse Collection Tax (3.6%) and Service Tax (1.75%).	107,000	111,00
537	90	540	CITY B & O TAX  Payments to General Fund for B & O Taxes at 10%.	195,000	202,00
537	90	910	ADMINISTRATIVE SERVICES Reimburse the general fund for professional services.	94,000	98,00
537	90	911	INTERDEPARTMENTAL SERVICES Reimburse the Water/Sewer fund for professional services.	15,000	16,00

UND:	103 L	)EP I	: 25		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
308	00	25	BEGINNING FUND BALANCE	\$ 1,178,974	\$ 77,88
			Beginning cash required for operations.	 _	
343	40	23	RESIDENTIAL WATER SALES	2,285,000	2,400,000
242	40	24	7% increase for 2023 and 2024.  COMMERCIAL WATER SALES	 050,000	200.000
343	40	24	7% increase for 2023 and 2024.	856,000	898,000
343	40	25	DAVIS TERRACE/PUD WATER SALES	 76,000	80,00
040	70	20	7% increase for 2023 and 2024.	70,000	00,000
343	40	26	INDUSTRIAL WATER SALES	1,444,750	1,515,000
			7% increase for 2023 and 2024.	, ,	, ,
343	40	27	CLEANING USAGE FEES	1,000	1,000
343	40	29	WATER CONNECTION FEES	5,000	5,000
343	40	42	FIRE SPRINKLER FEES	38,000	38,000
343	40	91	TURN ON/OFF FEES	30,000	30,000
344	60	00	PROFESSIONAL SERVICES	2,500	2,500
349	10	00	Provided by Public Works to Regional Airport.  INTERFUND SERVICES	32,500	34,50
349	10	00	Provided by Public Works Superintendent and Departmental Assistant.	32,500	34,500
361	10	00	INVESTMENT INTEREST	40,000	45,000
•••			Investment of idle cash.	. 5, 5 5 5	.0,00
369	90	00	MISCELLANEOUS	10,000	10,000
	,				

FUND: 403 DEPT: 2
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BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
			WATER DISTRIBUTION		
534	10	410	STATE EXAMINER'S CHARGES	\$ 7,800	\$ 8,500
534	50	100	SALARIES	454,000	480,000
534	50	110	Pays salaries for 6.5 full-time equivalent positions.  OVERTIME	85,000	85,000
534	50	120	PART TIME HELP	28,000	28,000
534	50	130	STANDBY PAY	15,000	15,000
534	50	200	BENEFITS	227,000	234,000
534	50	310	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.  SUPPLIES	200,000	200,000
534	50	320	Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.  FUEL	900	900
534	50	321	For small hand tools/generators.  FUEL - VEHICLES	23,000	23,000
534	50	350	TOOLS	3,000	3,000
534	50	351	Drills, hydraulic tools, & hand tools.  DATA PROCESSING SUPPLIES	10,000	10,000
534	50	410	PROFESSIONAL SERVICES	60,000	60,000
534	50	420	Meter reading and backflow management.  TELEMETERING/PHONE/POSTAGE	14,000	14,000
534	50	430	TRAVEL	5,000	5,000
534	50	451	Continued education and miscellaneous seminars.  EQUIPMENT RENTAL	2,500	2,500
534	50	460	Rental of equipment such as tractors, trenchers and man lifts.  INSURANCE	76,000	83,000
534	50	470	UTILITY SERVICE	45,000	45,000
534	50	480	Costs for water/sewer/electricity/solid waste.  WATER DISTRIBUTION REPAIR AND MAINTENANCE  Leak detection asphalt repairs & meter repairs.	50,000	80,000
534	50	481	SHOP AND RADIO REPAIR	2,000	2,000
534	50	482	HARDWARE MAINTENANCE	300	300

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
534	50	483	SOFTWARE MAINTENANCE	25,000	25,00
			Computer software maintenance for utility programs.		
534	50	486	VEHICLE MAINTENANCE	45,000	45,00
			Contract with Jacobsen Chevron.		
534	50	490	MISCELLANEOUS EXPENSES	12,500	12,50
			Laundry, rain gear, dues, subscriptions and training.		
534	50	530	STATE UTILITY EXCISE TAX	129,000	135,00
			5.029% of water sales & 1.75% of connection charges (1/2 distribution).		
534	50	541	CITY B & O TAX	234,600	246,20
			10% of water sales (1/2 distribution).		
534	50	910	ADMINISTRATIVE SERVICES	106,500	111,00
50.4		044	Reimburse the general fund for professional services.	0	
534	50	911	PROFESSIONAL SERVICES-ENGINEERING	25,000	25,00
504		0.40	Payments to the General Fund for engineering services.	400.000	400.00
534	50	940	EQUIPMENT RESERVE - DEPRECIATION	120,600	120,60
524		050	For future replacement of vehicles & equipment.	0.000	0.00
534	50	953	OFFICE RENTAL	6,000	6,00
582	34	720	Rental charges for office space at City Hall.  2020 REVENUE BOND PAYMENT - PRINCIPAL	202 545	207.00
302	34	120		293,515	307,08
582	34	770	Balance after 2024 payment \$3,440,000. 2040 payoff.  ANNUAL PRINCIPAL PAYMENT - SRF LOAN	255,000	255,00
302	34	110	Balance after 2024 payment \$2,805,000. 2035 payoff.	255,000	255,00
592	34	830	2020 REVENUE BOND PAYMENT - INTEREST	119,303	110,49
002	J-7	000	Semi-annual interest payments. Payoff 2040	119,505	110,43
592	34	833	ANNUAL INTEREST PAYMENT - SRF LOANS	53,544	49,72
	٠.		Annual interest payments. 2035 payoff.	00,044	10,72
592	34	840	MISCELLANEOUS DEBT EXPENSE	1,000	1,00
				1,000	.,00
594	34	630	CAPITAL EXPENSE - STRUCTURES	150,000	150,00
			Public Works fence, pavement, gate, building paint		
594	34	651	CAPITAL EXPENSE - EQUIPMENT	80,000	80,00
			Misc. pump replacements. Security Cameras.	, , , , ,	,
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE	1,759,812	744,83
			Transfer for waterline replacement.	·	
			WATER DISTRIBUTION - SUB TOTAL	\$ 4,724,874	\$ 3,803,63

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BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
			WATER TREATMENT		
538	10	410	STATE EXAMINER'S CHARGES	\$ 7,800	\$ 8,100
538	40	100	SALARIES	237,000	245,000
538	40	110	Pays salaries for 3 full-time equivalent positions.  OVERTIME	5,000	5,000
	10	200	DENICITO	101.000	107,000
538	40	200	BENEFITS  Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	101,000	107,000
538	40	310	SUPPLIES Water Treatment Plant chemicals.	95,000	100,000
538	40	311	SUPPLIES - WATER PURCHASE	50,000	50,000
538	40	321	Purchase water from City of Longview.  FUEL - VEHICLES	1,000	1,000
538	40	350	TOOLS	1,000	1,000
000			Miscellaneous hand tools.	1,,000	.,,
538	40	410	PROFESSIONAL SERVICES - TESTING	21,000	21,000
538	40	420	Meter reading, Dept. Of Health testing.  TELEMETERING/PHONE/POSTAGE	5,600	5,600
			Telemetry for SE reservoir and PUD systems.		
538	40	430	<b>TRAVEL</b> Miscellaneous training and seminars.	2,000	2,000
538	40	451	EQUIPMENT RENTAL	350	350
538	40	460	INSURANCE	76,000	83,000
538	40	470	UTILITY SERVICE	120,000	120,000
538	40	480	Costs for water/sewer/electricity/solid waste.  WATER TREATMENT PLANT REPAIR AND MAINTENANCE	50,000	60,000
			Pump repairs.		
538	40	482	HARDWARE MAINTENANCE	2,000	2,000
538	40	483	SOFTWARE MAINTENANCE	8,000	8,000
538	40	486	Computer software maintenance for utility programs.  VEHICLE MAINTENANCE	1,000	1,000
538	40	490	MISCELLANEOUS EXPENSES	14,000	14,000
538	40	530	STATE UTILITY EXCISE TAX	129,000	135,000
	+0	330	5.029% of water sales & 1.75% of connection fees (1/2 Wat. Treatment).	123,000	133,000

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023		2024
538	40		CITY B & O TAX	234,600	П	246,20
			10% of water sales (1/2 distribution).	,		
538	40	910	ADMINISTRATIVE SERVICÉS	106,500		111,00
	'		Reimburse the general fund for professional services.	,		,
538	40	911	PROFESSIONAL SERVICES - ENGINEERING	1,000	<del>                                     </del>	1,00
000		• • •	To reimburse General Fund for engineering services.	1,555		.,00
538	40	953	OFFICE RENTAL	6,000		6,00
550	70	1000	Rental charges for office space at City Hall.	0,000		0,00
			Remai charges for office space at City Haii.		<del> </del>	
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			WATER TREATMENT - SUB TOTAL	\$ 1,274,850	\$	1,333,2

### WATER CAPITAL RESERVE FUND

			2023/2024 FINAL BUDGET		
FUND:	404 E	DEPT	T: 17		
BASUB	FLF	OBJ	ACCOUNT DESCRIPTION	2023	2024
308	00		BEGINNING FUND BALANCE	\$ -	\$ 3,816,164
			Beginning cash required for operations.		
361	10	00	INVESTMENT INTEREST	50,000	50,000
			Investment of idle cash.		
379	40	00	CAPITAL RECOVERY/SDC CHARGES - WATER	40,000	40,000
202			Fees charged for water hook-up.  SRF LOAN PROCEEDS	F 000 000	
382	60	00	SRF LOAN PROCEEDS	5,000,000	-
397	00	00	TRANSFER FROM WATER FUND	1,759,812	744,836
			Transfer from Water Fund to complete projects.		,
	l	l			
			WATER CAPITAL RESERVE TOTAL REVENUE	\$ 6,849,812	\$ 4,651,000

### WATER CAPITAL RESERVE FUND

FUND: 4					
	ELE		ACCOUNT DESCRIPTION	2023	2024
508	00	020	ENDING FUND BALANCE	\$ 2,763,812	\$ -
534	10	530	STATE UTILITY EXCISE TAX	1,000	1,000
594	14	414	AERIAL MAPPING	60,000	<del>-</del>
594	17	401	WEST KELSO COWLITZ WAY CONNECTION	850,000	-
594	34	631	ANNUAL REPLACEMENT PROGRAM	300,000	300,00
594	21	634	TREATMENT PLANT VFD REPLACEMENT	600,000	-
594	22	631	SOURCE EVALUATION STUDY	200,000	<del>-</del>
594	22	633	LONGVIEW INTERTIE UPSIZE	225,000	-
594	23	631	SOURCE/SUPPLY IMPLEMENTATION	1,000,000	3,000,00
594	23	632	MINOR ROAD TRANSMISSION REPAIR	600,000	-
594	23	633	GRADE STREET SUPPLY LINE PH3	200,000	1,100,00
594	23	634	HAUSSLER PUMP STATION REHAB DESIGN	50,000	-
594	24	631	NORTH KELSO TRANSMISSION REDPATH TO DIRK	-	250,00
			·		

### **SEWER FUND**

UND: 4	405 E	DEPT	: 25				
BASUB	FIF	OBJ	ACCOUNT DESCRIPTION		2023		2024
343	50		RESIDENTIAL SEWER	T \$	2,940,000	\$	2,997,000
			3% increase for 2023 and 2024.			,	_, ,
343	50	22	COMMERCIAL SEWER		1,505,000		1,535,000
			3% increase for 2023 and 2024.				
343	50	23	INDUSTRIAL SEWER		1,785,000		1,820,000
			3% increase for 2023 and 2024.				
349	10	00	INTERFUND SERVICES		32,500		34,500
	10		Provided by Public Works Superintendent and Departmental Assistant.		27.000	<u> </u>	25.006
361	10	00	INVESTMENT INTEREST		25,000		25,000
			Investment of idle cash.			<u> </u>	
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### SEWER FUND

F١	UN	D:	405	DEP	T:	25
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BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
			SEWER COLLECTION		
508	00	020	ENDING FUND BALANCE	\$ 109,524	\$ 109,888
535	10	100	SALARIES  Pays salaries for 6.5 full-time equivalent positions.	454,000	480,000
535	10	110	OVERTIME & STANDBY	35,000	35,000
535	10	120	PART TIME HELP	28,000	28,000
535	10	130	STANDBY PAY	15,000	15,000
535	10	200	BENEFITS  Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	213,000	219,000
535	10	310	SUPPLIES	90,000	90,000
535	10	320	FUEL - EMERGENCY GENERATOR	1,500	1,500
535	10	350	TOOLS  Misc. tools for pump stations and service trucks.	2,500	2,500
535	10	410	PROFESSIONAL SERVICES 1/3 Meter reading contract.	25,000	25,000
535	10	413	STATE EXAMINER'S CHARGES	10,400	10,800
535	10	420	TELEMETERING/PHONE/POSTAGE	17,000	17,000
535	10	430	TRAVEL Continued education.	2,000	2,000
535	10	451	EQUIPMENT RENTAL Rental of excavators and concrete saws.	10,000	10,000
535	10	460	INSURANCE	96,000	105,000
535	10	470	UTILITY SERVICE Costs for water/sewer/power/solid waste.	35,000	35,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE  Mainline repairs, root control, pump station cleaning, etc.	200,000	200,000
535	10	481	SHOP AND RADIO REPAIR	2,000	2,000
535	10	482	HARDWARE MAINTENANCE	500	500
535	10	483	SOFTWARE MAINTENANCE Computer software maintenance for utility programs.	30,000	30,000
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#### SEWER FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
535	10	490	MISCELLANEOUS EXPENSES	10,000	10,000
			Security, training, clothing and laundry.		
535	10	510	REGIONAL SEWAGE TREATMENT	2,400,000	2,400,000
			Payment to Three River Waste Water Association based on actual average flow.		
535	10	511	BEACON HILL	2,345	2,34
			West Kelso Interceptor.		
535	10	530	STATE UTILITY EXCISE TAX	132,000	136,000
			3.852% of sewer revenues less payment to regional sewer plant.		
535	10	541	CITY B & O TAX	623,000	635,200
			10% of gross sewer revenues.		
535	10	910	ADMINISTRATIVE SERVICES	142,000	148,000
		211	Reimburse the general fund for professional services.		
535	10	911	PROFESSIONAL SERVICES - ENGINEERING	25,000	25,000
	4.0	2.12	Payments to the general fund for engineering services.		
535	10	940	EQUIPMENT RESERVE - DEPRECIATION	100,000	100,00
505	40	050	For future replacement of vehicles & equipment.		
535	10	953	OFFICE RENTAL	6,000	6,00
505		204	Rental charges for office space at City Hall.	00.000	00.00
535	50	321	FUEL - VEHICLES	20,000	20,00
535	50	481	VEHICLE MAINTENANCE	40,000	40,00
582	35	720	2020 REVENUE BOND PAYMENT - PRINCIPAL	31,485	32,91
			Balance after 2024 payment \$675,000. 2040 payoff.		
592	35	830	2020 REVENUE BOND PAYMENT - INTEREST	21,435	20,49
			Semi-annual interest payments. Payoff 2040		
594	35	630	CAPITAL EXPENSE - STRUCTURES	150,000	150,00
			Public Works fence, pavement, gate, building paint		
594	35	651	CAPITAL EXPENSE - EQUIPMENT	50,000	50,00
	- 10	0.10	Misc. pump repair/replacements.		
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE	1,157,811	1,217,36
			Transfer required to fund Sewer Rehab projects.		
		L			

### DRAINAGE FUND

. A OL ID		00.	ACCOUNT DECORIDATION				
308	00		ACCOUNT DESCRIPTION BEGINNING FUND BALANCE	\$	2023	\$	<b>2024</b> 190,00
300	00	52	Beginning cash required for operations.	٦	-	🏺	190,00
334	00	00	STATE GRANT		25,000		25,00
343	83	00	RESIDENTIAL REVENUE		480,000		490,00
0.10		10	0% rate increase in 2023 and 2024.				
343	83	10	COMMERCIAL REVENUE		330,000		330,00
244	60	00	0% rate increase in 2023 and 2024.		2.500		2.50
344	60	00	PROFESSIONAL SERVICES		3,500		3,50
349	32	00	Provided to Southwest Washington Regional Airport.  ENGINEERING SERVICES		10,000		10,00
J43	52	00	Provided to various City departments.		10,000	l	10,00

#### DRAINAGE FUND

FUND:	407 E	DEPT	: 52		
BASUB	ELE	ОВЈ	ACCOUNT DESCRIPTION	2023	2024
531	10	410	STATE EXAMINER'S CHARGES	1,700	1,800
531	34	410	NPDES COMPLIANCE	25,000	25,000
531	50	100	Phase 2 compliance.  SALARIES	240,000	249,000
531	50	110	1 FTE Engineer and 2 FTE Drainage Techs.  OVERTIME	5,000	5,000
531	50	200	BENEFITS	113,000	118,000
531	50	310	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.  SUPPLIES	15,000	15,000
531	50	320	Include catch basins, manholes, pipe, material & misc. supplies.  FUEL - VEHICLES	7,500	7,500
531	50	350	SMALL TOOLS/EQUIPMENT	2,000	2,000
531	50	410	PROFESSIONAL SERVICES	750	750
531	50	420	TELEPHONE/POSTAGE	5,800	5,800
531	50	430	TRAVEL	1,500	1,500
531	50	460	INSURANCE	49,000	54,000
531	50	470	ELECTRICITY	2,000	2,000
531	50	471	WATER/SEWER/GARBAGE	1,600	1,600
531	50	480	STORM SEWER REPAIR AND MAINTENANCE	55,000	55,000
531	50	481	Storm sewer cleaning and equipment rentals.  HARDWARE MAINTENANCE	600	600
531	50	482	SOFTWARE MAINTENANCE	8,000	8,000
531	50	483	Computer software maintenance for network server.  STREET SWEEPING	500	500
531	50	487	VEHICLE MAINTENANCE	16,000	16,000
531	50	490	MISCELLANEOUS EXPENSE	10,000	10,000
531	50	530	Includes rain gear, laundry, registrations, dues, subscriptions.  STATE UTILITY TAX	13,500	13,500
			1.75% tax on gross revenues.		

### **DRAINAGE FUND** 2023/2024 FINAL BUDGET FUND: 407 DEPT: 52 BASUB ELE OBJ 2024 ACCOUNT DESCRIPTION 2023 910 ADMINISTRATIVE SERVICES 531 78,000 81,000 Reimburse the general fund for accounting and admin. 531 50 911 PROFESSIONAL SERVICES-ENGINEERING 25,000 25,000 Payments to the general fund for engineering services. 531 50 912 INTERDEPARTMENTAL SERVICES 20,000 21,000 Reimburse the Water/Sewer fund for dept. asst. & public works manager. 50 940 **EQUIPMENT RESERVE - DEPRECIATION** 40,000 531 40,000 For the future replacement of vehicles. 597 00 003 TRANSFER TO DRAINAGE CAPITAL FUND 288,950 112,050

848,500 \$ 1,048,500

DRAINAGE TOTAL EXPENDITURES

#### SEWER CAPITAL RESERVE FUND

ASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
308	00		BEGINNING FUND BALANCE	\$ 2,183,189	\$ -
			Beginning cash required for operations.		
361	10	00	INVESTMENT INTEREST	50,000	50,00
379	50	00	Investment of idle cash.  CAPITAL RECOVERY/SDC CHARGES - SEWER	20,000	20.00
319	30	00	Fees charged for sewer hook-up.	20,000	20,00
397	00	02	TRANSFER FROM SEWER FUND 405	1,157,811	1,217,36
				.,,	

#### SEWER CAPITAL RESERVE FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023	2024
508	00		ENDING FUND BALANCE	\$ -	\$ 661,36
535	50	530	STATE UTILITY TAX	1,000	1,00
594	17	002	UNDERGROUND TANK REMOVAL	500,000	-
594	23	410	AERIAL MAPPING	60,000	-
594	23	631	DONATION PUMP STATION FINAL DESIGN/CONST.	2,850,000	-
594	24	631	MT BRINYON PUMP STATION REHAB	-	125,00
594	35	631	ANNUAL REPLACEMENT PROGRAM	-	500,00

# WATER GUARANTEE DEPOSIT FUND 2023/2024 FINAL BUDGET FUND: 409 DEPT: 47 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 00 00 CUSTOMER DEPOSITS 100,000 \$ 100,000 389 Receipts for customer deposits for water/sewer utility service. WATER GUARANTEE DEPOSIT TOTAL REVENUE \$ 100,000 \$ 100,000

## WATER GUARANTEE DEPOSIT FUND

			2023/2024 FINAL BUDGET			
FUND:	409 [	DEPT	: 47	 		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2023		2024
589	00		REFUNDS OF DEPOSITS	\$ 100,000	\$	100,000
			Customer deposit refunds based upon good payment history.			
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			NAMED OURDANITE DEBONIT TOTAL EVOEUDITURES	400.000	•	400 000
			WATER GUARANTEE DEPOSIT TOTAL EXPENDITURES	\$ 100,000	\$	100,000

#### DRAINAGE CAPITAL FUND

FUND: 410 DEPT: 52           BASUB ELE OBJ ACCOUNT DESCRIPTION 2023           308 00 52 BEGINNING FUND BALANCE \$ 322,950           361 10 00 INVESTMENT INTEREST         15,000		<b>2024</b> 156,050
308 00 52 <b>BEGINNING FUND BALANCE</b> \$ 322,950		156,050
361 10 00 <b>INVESTMENT INTEREST</b> 15.000		15,000
	<b>†</b>	
379 80 00 CAPITAL RECOVERY - STORMWATER 10,000		10,000
397 00 00 TRANSFER FROM DRAINAGE FUND 112,050		288,950
	<u> </u>	
	-	
DRAINAGE CAPITAL TOTAL REVENUE \$ 460,000	\$	470,000

# DRAINAGE CAPITAL FUND 2023/2024 FINAL BUDGET FUND: 410 DEPT: 52 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 31 401 ANNUAL DRAINAGE UPGRADES 70,000 \$ 70,000 23 410 AERIAL MAPPING 531 30,000 594 23 631 BLOYD STREET STORM DRAIN 360,000 24 631 WEST VISTA STORM DRAIN 400,000 594 DRAINAGE CAPITAL TOTAL EXPENDITURES 460,000 \$ 470,000

# W/S REF/IMP REV BOND FUND 2023/2024 FINAL BUDGET FUND: 413 DEPT: 44 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 00 INVESTMENT INTEREST 3,000 \$ 3,000 361 Investment of idle cash until payments due. W/S REF/IMP REV BOND TOTAL REVENUE \$ 3,000 \$ 3,000

# W/S REF/IMP REV BOND FUND 2023/2024 FINAL BUDGET FUND: 413 DEPT: 44 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 00 020 ENDING FUND BALANCE 3,000 \$ 3,000 508 W/S REF/IMP REV BOND TOTAL EXPENDITURES \$ 3,000 \$ 3,000

### **EQUIPMENT RESERVE FUND**

2023/2024 FINAL BUDGET

F	Uľ	NE	):	50	2 D	EΡ	T:	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 Investment of idle cash.	37,500	40,000
		·			

588,600 \$

\$

545,600

**EQUIPMENT RESERVE TOTAL REVENUE** 

#### **EQUIPMENT RESERVE FUND**

BASUB	FIF	OBJ	ACCOUNT DESCRIPTION	2023		2024
508	00		ENDING FUND BALANCE	\$ 77,100	\$	82,600
594	48	641	STREET FLEET	62,500	+	175,000
594	48	642	2023 Tow behind reader board, 2023 Roller Trailer, 2024 Sweeper  POLICE FLEET	128,500		83,000
			2 Vehicles in 2023 and 1 vehicles in 2024.	120,000		
594	48	644	PARK FLEET Purchase of 997 Z Trac Mower.	-		30,00
594	48	645	WATER FLEET	220,000		-
594	48	646	25-62 Backhoe and half of 25-31 dump truck  DRAINAGE FLEET	2,500	1	175,00
594	48	648	2023 Ford Ranger, 2024 Sweeper.  COMMUNITY DEVELOPMENT FLEET	48,000		_
			2023 Community Development Ford F-150			
594	48	649	SEWER FLEET Half of 25-31 dump truck	50,000		-
-						
	l	l				

#### FIREMEN'S PENSION FUND

UND:	601 L	EPT	: 34				
BASUB		OB I	ACCOUNT DESCRIPTION		2023		2024
308	00		BEGINNING FUND BALANCE	\$	54,260	\$	<b>2024</b> 57,310
				•	01,200	*	07,011
336	06	91	FIRE INSURANCE PREMIUM TAX		14,500		14,75
			State remittance.				
361	10	00	INVESTMENT INTEREST		12,500		12,50
			Investment of idle cash.				
-							
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## FIREMEN'S PENSION FUND 2023/2024 FINAL BUDGET FUND: 601 DEPT: 34 BASUB ELE OBJ ACCOUNT DESCRIPTION 2023 2024 28 290 FIREMEN'S PENSION PAYMENTS 517 56,200 \$ 58,500 Pension benefits for LEOFF 1 firefighters. 517 38 290 PENSIONER'S MEDICAL PAYMENTS 25,000 26,000 Premiums and medical costs LEOFF 1 retirees. 517 70 491 MISCELLANEOUS EXPENSES 60 60

81,260 \$

84,560

FIREMEN'S PENSION TOTAL EXPENDITURES