

City of Kelso, Washington



FISCAL YEAR 2021/2022 BUDGET

CITY MANAGER
Andrew Hamilton

KELSO CITY COUNCIL
Nancy Malone, Mayor
Kim Lefebvre, Deputy Mayor
Mike Karnofski
Jeffrey McCallister
Lisa Alexander
Keenan Harvey
Richard McCaine (appointed 1/5/2021)

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ORDINANCE NO. 20-3951

**AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND
ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE
2021/2022 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 2021/2022, as the same now appears in the Office of the City Clerk, be and the same is hereby in all respects adopted and approved.

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

<u>FUND</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
General	\$11,086,004	\$10,183,284
Street	889,050	906,070
Arterial Street	11,458,500	15,584,000
Library	643,047	671,546
Paths & Trails	-	-
Kelso Station	66,000	64,755
Stadium	131,220	186,220
Highlander Festival	43,200	43,200
Parks and Recreation	405,375	414,775
HUD Grant	60,000	60,000
Façade/Mural	-	-
Criminal Justice	312,550	327,050
Transportation Improvement District	221,600	223,900
2011 G.O. Bond	434,600	437,200
Capital Projects	211,500	211,800
Solid Waste	1,849,400	1,912,000
Water	6,172,350	6,032,600
Water Capital Reserve	2,290,700	2,270,700
Sewer	6,117,045	7,725,995
Drainage	937,700	794,050
Sewer Capital Reserve	1,500,400	3,200,400
Drainage Capital Reserve	325,000	150,000
Water Guarantee Deposit	200,000	200,000

Revenue Bond Fund	117,330	-
Bond Reserve Fund	140,000	-
Equipment Reserve	265,000	135,000
Firemen's Pension	<u>104,000</u>	<u>108,000</u>

TOTAL APPROPRIATIONS	<u>\$45,981,571</u>	<u>\$51,842,545</u>
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SECTION 3. That the City Clerk be and is hereby authorized and directed to transmit a copy of the budget as adopted to the Division of Municipal Corporations.

SECTION 4. This Ordinance shall be in full force and effect on the first day of January, 2021.

ADOPTED by the City Council and **SIGNED** by the Mayor this 15th day of December, 2020.

Nancy Malone
MAYOR

ATTEST/AUTHENTICATION:

Rina Fultz
CITY CLERK

APPROVED AS TO FORM:

Janean Parker
CITY ATTORNEY

PUBLISHED: 12/19/20



December 31, 2020

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

I am pleased to present the City's biennial budget for the 2021-2022 fiscal biennium. This budget reflects the Council's goals while maintaining our core services. The budget document incorporates the City Council's priorities from the various budget goals and action plan discussions which include the following:

- Well-maintained, reliable public infrastructure systems that encourage economic growth and enhance community quality.
- Community renewal and economic growth that provides sustainable resources for public services and facilities.
- Consistent, effective delivery of Kelso City services that meets or exceeds standards of professionalism, 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 2021 and 2022 in separate columns. Annual appropriated budgets are adopted for each City fund and constitute the legal authority for expenditures at that level. The budget proposes the use of approximately \$678,718 of General Fund Reserves in 2021 and \$646,875 in 2022. In addition, this budget proposes the use of reserves from other general fund supported funds (Street and Library Funds) in the amount of \$190,000 in both 2021 and 2022, respectively. This budget retains, for the most part, the current level of service to the citizens.

Economic Environment

During the 2019/2020 biennium, certain general fund revenues have come in at a rate much higher than was budgeted. Sales taxes have outpaced budgetary estimates in both 2019 and 2020, State shared revenues have been restored to pre-recession levels, and Real Estate Excise Taxes have been coming in at record amounts. A good portion of the increases seen in sales tax during the current biennium are considered one-time revenues that were spurred by large construction projects inside city limits. However, on January 21, 2020, the first known case of COVID-19, caused by the novel coronavirus, in the United States was identified in Snohomish County, Washington. The rapid spread of the virus across the United States caused the federal government to declare a national emergency beginning March 1, 2020, while the global outbreak of COVID-19

was later declared a pandemic by the World Health Organization on March 11, 2020. Since that time, state governments across the country have imposed varying degrees of restrictions on their economies in an attempt to slow the spread of the virus and its health impacts on the population.

The City expects the effects of the COVID-19 pandemic to persist into the 2021/2022 biennium.

Challenges for the 2021-2022 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 and or additional costs of operations and are summarized below:

- Decreased revenues attributable to COVID-19.
- Cost of Living increases of 2.5% to 4% in 2021 and 2022.
- Increases in employee health insurance benefits.
- Vehicle replacements in police department, two vehicles in 2021 and 2022.

General Fund Departments	General Fund Expenditures				
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Budget
City Council	\$149,609	\$143,667	\$176,550	\$177,350	\$182,050
Municipal Court	325,076	305,181	320,100	308,100	308,100
City Manager	344,068	303,897	362,730	375,450	387,050
Finance	651,127	671,967	704,100	707,300	721,100
Attorney	123,903	172,979	250,830	239,800	241,600
Police Operations	3,719,870	3,974,365	4,212,360	4,370,700	4,540,000
Police Records	444,040	447,113	467,200	494,750	507,175
Jail	327,089	270,616	360,000	340,000	349,600
General Government	1,638,060	1,715,093	1,944,312	1,576,354	1,618,109
Engineering*	990,691	1,492,590	878,650	1,792,750	871,050
Community Development	309,889	324,075	693,250	532,450	286,450
Fire/Emergency Medical	<u>170,952</u>	<u>170,952</u>	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>
Total Expenditures	<u>\$9,194,374</u>	<u>\$9,995,495</u>	<u>\$10,541,082</u>	<u>\$11,086,004</u>	<u>\$10,183,284</u>

*Includes FAA Grant expenditures in 2019 and 2021.

2021/2022 Revenue Assumptions

Revenue forecasts were made assuming the current economic conditions brought about by COVID-19 will continue through the 2021 fiscal year. Sales, Business and Occupation, Property, and Utility taxes make up the lion's share of the City's revenues. Increases in property taxes are limited by law to 1% of the previous year's levy plus the tax on newly constructed property. Taxes on the various utilities are projected to increase by 3.9% over 2019 actual levels in 2021 and another 2.3% in 2022. Sales and Business and Occupation taxes are projected to come in at 85% of 2019 actuals in 2021 & 2022.

2021/2022 Expenditure Assumptions

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2021 and 2022 project increases of 2.5% to 4% in each year for all City employees. The number of full-time employees is projected to remain at 79 full time employees.

City of Kelso Full-time Positions						
	2017	2018	2019	2020	2021	2022
General Government						
Community Development	3.0	3.0	3.0	3.0	2.0	2.0
Finance	7.0	7.0	7.5	7.0	7.0	7.0
City Attorney	.4	.4	.4	.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	25.0	25.0	25.0
Civilians	4.4	4.4	4.4	4.4	4.4	4.4
Highways & Streets						
Maintenance	1.0	1.0	1.0	1.0	1.0	1.0
Traffic	1.0	1.0	1.0	1.0	1.0	1.0
Culture and recreation						
Library	6.0	6.0	6.0	6.0	6.0	6.0
Parks	2.0	2.0	2.0	2.0	2.0	2.0
Utilities						
Water	9.1	9.1	9.1	9.1	9.1	9.1
Sewer	6.9	6.9	6.9	6.9	6.9	6.9
Drainage	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE's	<u>80.4</u>	<u>80.4</u>	<u>80.9</u>	<u>80.4</u>	<u>80.4</u>	<u>80.4</u>

On the benefits side, the City offers four health benefit plans to its employees – HRA - qualified high deductible plan and traditional \$500 deductible plan through either a PPO or HMO model. The City pays either most or all of the premiums for the high deductible plans and contributes the amount of the deductible into a health reimbursement arrangement. 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 2021 and 2022 for our PPO Plans and 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 2021 and 2022 include the following:

- 2021 – South Pacific Pavement Rehabilitation \$675,000. Funded by State grant & road maintenance fees.
- 2021/2022 – SAFE Routes to Schools project \$1,750,000. Funded by State grant & general fund.
- 2021/2022 – Railroad Crossing Right of Way \$3,000,000. Funded by State grant.
- 2021/2022 – Railroad Crossing Design \$800,000. Funded by State grant
- 2021 – West Main Revitalization Phase 2 \$5,750,000. Funded by Federal and State grants.
- 2022 – Railroad Crossing Construction \$15,000,000. Funded by State grant.

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

Miscellaneous Funds

The HUD Grant Fund has budgeted for 2021 and 2022 transfers from HUD #'s 2 thru 6 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:

	2021	2022
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 2021 and 2022 include the following:

Water

- 2021 – Various waterline replacements, studies and updates \$685,000.
- 2021 – West Kelso Cowlitz Way Connection \$800,000. Funded by water rates.
- 2021/2022 – Paxton Supply Line \$1,320,000. Funded by 2020 Revenue Bond.
- 2021/2022 – Treatment Plant VFD Replacement \$615,000. Funded by water rates.
- 2021/2022 – Annual Replacement Program \$600,000.

Sewer

- 2021 – Sewer Service Area Study \$25,000. Funded by sewer rates.
- 2021 – West Main Sewer Improvements. \$375,000. Funded by sewer rates.
- 2021 – South Pacific Sewer Improvements \$600,000. Funded by sewer rates.

- 2021/2022 – Donation Pump Station Rehabilitation \$3,000,000. Funded by 2020 Revenue Bond and sewer rates.
- 2022 – Underground Tank Removal \$300,000. Funded by sewer rates.
- 2022 – Annual Replacement Program \$400,000. Funded by sewer rates.

In Summary

I am pleased to present the City of Kelso's 2021/2022 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 2021/2022 budget continues to reflect the economic challenges that face our City; with slow or little growth, yet the cost of delivering service continues to climb. Fortunately, the City's current financial position is healthy enough to absorb the projected deficits for 2021 and 2022. However, this budget is not sustainable past the 2021/2022 biennium. 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

2021 FINAL BUDGET

FUND SUMMARY

VIII

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 5,500,000	\$ 10,407,286	\$ 678,718	\$ 11,086,004	\$ 11,086,004	\$ -	\$ 11,086,004	\$ 4,821,282
101	STREET MAINTENANCE FUND	600,000	799,050	90,000	889,050	889,050	-	889,050	510,000
102	ARTERIAL STREET FUND	300,000	11,458,500	-	11,458,500	11,458,500	-	11,458,500	300,000
103	LIBRARY FUND	250,000	543,047	100,000	643,047	643,047	-	643,047	150,000
104	PATHS & TRAILS FUND	5,500	1,305	-	1,305	-	1,305	1,305	6,805
105	KELSO STATION FUND	25,000	66,000	-	66,000	66,000	-	66,000	25,000
106	STADIUM FUND	85,000	131,220	-	131,220	131,220	-	131,220	85,000
107	HIGHLANDER FESTIVAL FUND	10,000	43,200	-	43,200	43,200	-	43,200	10,000
108	PARKS & RECREATION FUND	5,000	405,375	-	405,375	405,375	-	405,375	5,000
114	HUD GRANT FUND	345,000	20,300	39,700	60,000	60,000	1,500	61,500	305,300
115	FACADE IMPROVEMENT FUND	450	-	-	-	-	-	-	450
120	CRIMINAL JUSTICE FUND	75,000	283,150	29,400	312,550	312,550	-	312,550	45,600
125	TBD FUND	82,000	200,000	21,600	221,600	221,600	-	221,600	60,400
206	G.O. BOND FUND	1,425,000	437,600	-	437,600	434,600	3,000	437,600	1,428,000
301	CAPITAL PROJECTS FUND	240,000	120,100	91,400	211,500	211,500	-	211,500	148,600
402	SOLID WASTE FUND	140,000	1,842,250	7,150	1,849,400	1,849,400	-	1,849,400	132,850
403	WATER FUND	5,700,000	4,263,000	1,909,350	6,172,350	6,172,350	-	6,172,350	3,790,650
404	WATER CAPITAL RESERVE FUND	255,000	2,290,700	-	2,290,700	2,290,700	-	2,290,700	255,000
405	SEWER FUND	3,000,000	5,789,000	328,045	6,117,045	6,117,045	-	6,117,045	2,671,955
407	DRAINAGE FUND	275,000	838,700	99,000	937,700	937,700	-	937,700	176,000
408	SEWER CAPITAL RESERVE FUND	2,900,000	1,500,000	400	1,500,400	1,500,400	-	1,500,400	2,899,600
409	WATER GUARANTEE DEPOSIT FUND	230,000	200,000	-	200,000	200,000	-	200,000	230,000
410	DRAINAGE CAPITAL FUND	500,000	325,000	-	325,000	325,000	-	325,000	500,000
413	W/S IMPROV/REFUND BOND FUND	117,200	100	117,230	117,330	117,300	-	117,300	-
414	W/S REVENUE BOND RES FUND	140,000	-	140,000	140,000	140,000	-	140,000	-
502	EQUIPMENT RESERVE FUND	1,600,000	445,415	-	445,415	265,000	180,415	445,415	1,780,415
601	FIREMEN'S PENSION FUND	650,000	54,000	50,000	104,000	104,000	-	104,000	600,000
TOTAL		\$ 24,455,150	\$ 42,464,298	\$ 3,701,993	\$ 46,166,291	\$ 45,981,541	\$ 186,220	\$ 46,167,761	\$ 20,937,907

CITY OF KELSO

2022 FINAL BUDGET

FUND SUMMARY

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 4,821,282	\$ 9,536,409	\$ 646,875	\$ 10,183,284	\$ 10,183,284	\$ -	\$ 10,183,284	\$ 4,174,407
101	STREET MAINTENANCE FUND	510,000	816,070	90,000	906,070	906,070	-	906,070	420,000
102	ARTERIAL STREET FUND	300,000	15,584,000	-	15,584,000	15,584,000	-	15,584,000	300,000
103	LIBRARY FUND	150,000	571,546	100,000	671,546	671,546	-	671,546	50,000
104	PATHS & TRAILS FUND	6,805	1,305	-	1,305	-	1,305	1,305	8,110
105	KELSO STATION FUND	25,000	64,755	-	64,755	64,755	-	64,755	25,000
106	STADIUM FUND	85,000	186,220	-	186,220	186,220	-	186,220	85,000
107	HIGHLANDER FESTIVAL FUND	10,000	43,200	-	43,200	43,200	-	43,200	10,000
108	PARKS & RECREATION FUND	5,000	414,775	-	414,775	414,775	-	414,775	5,000
114	HUD GRANT FUND	305,300	23,000	39,500	62,500	60,000	2,500	62,500	268,300
115	FACADE IMPROVEMENT FUND	450	-	-	-	-	-	-	450
120	CRIMINAL JUSTICE FUND	45,600	295,150	31,900	327,050	327,050	-	327,050	13,700
125	TBD FUND	60,400	200,000	23,900	223,900	223,900	-	223,900	36,500
206	G.O. BOND FUND	1,428,000	441,700	-	441,700	437,200	4,500	441,700	1,432,500
301	CAPITAL PROJECTS FUND	148,600	111,000	100,800	211,800	211,800	-	211,800	47,800
402	SOLID WASTE FUND	132,850	1,842,250	69,750	1,912,000	1,912,000	-	1,912,000	63,100
403	WATER FUND	3,790,650	4,324,500	1,708,100	6,032,600	6,032,600	-	6,032,600	2,082,550
404	WATER CAPITAL RESERVE FUND	255,000	2,270,700	-	2,270,700	2,270,700	-	2,270,700	255,000
405	SEWER FUND	2,671,955	5,942,000	1,783,995	7,725,995	7,725,995	-	7,725,995	887,960
407	DRAINAGE FUND	176,000	839,000	-	839,000	794,050	44,950	839,000	220,950
408	SEWER CAPITAL RESERVE FUND	2,899,600	3,200,000	400	3,200,400	3,200,400	-	3,200,400	2,899,200
409	WATER GUARANTEE DEPOSIT FUND	230,000	200,000	-	200,000	200,000	-	200,000	230,000
410	DRAINAGE CAPITAL FUND	500,000	150,000	-	150,000	150,000	-	150,000	500,000
413	W/S IMPROV/REFUND BOND FUND	-	100	-	100	-	100	100	100
414	W/S REVENUE BOND RES FUND	-	-	-	-	-	-	-	-
502	EQUIPMENT RESERVE FUND	1,780,415	445,415	-	445,415	135,000	310,415	445,415	2,090,830
601	FIREMEN'S PENSION FUND	600,000	108,000	-	108,000	108,000	-	108,000	600,000
TOTAL		\$ 20,937,907	\$ 47,611,095	\$ 4,595,220	\$ 52,206,315	\$ 51,842,545	\$ 363,770	\$ 52,206,315	\$ 16,706,457

CITY OF KELSO

2021/2022 FINAL BUDGET

COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2020 BUDGET	2021 BUDGET	2022 BUDGET
001	GENERAL FUND	\$ 10,541,082	\$ 11,086,004	\$ 10,183,284
101	STREET MAINTENANCE FUND	875,790	889,050	906,070
102	ARTERIAL STREET FUND	21,150,780	11,458,500	15,584,000
103	LIBRARY FUND	617,180	643,047	671,546
104	PATHS & TRAILS FUND	-	-	-
105	KELSO STATION FUND	60,880	66,000	64,755
106	STADIUM FUND	215,000	131,220	186,220
107	HIGHLANDER FESTIVAL FUND	42,400	43,200	43,200
108	PARKS & RECREATION FUND	1,574,065	405,375	414,775
114	HUD GRANT FUND	95,000	60,000	60,000
115	FACADE IMPROVEMENT FUND	35,000	-	-
120	CRIMINAL JUSTICE FUND	284,885	312,550	327,050
125	KELSO TRANSPORTATION BENEFIT DIST.	185,000	221,600	223,900
206	G.O. BOND FUND	841,233	434,600	437,200
301	CAPITAL PROJECTS FUND	210,933	211,500	211,800
402	SOLID WASTE FUND	1,849,819	1,849,400	1,912,000
403	WATER FUND	8,443,734	6,172,350	6,032,600
404	WATER CAPITAL RESERVE FUND	1,685,000	2,290,700	2,270,700
405	SEWER FUND	7,894,002	6,117,045	7,725,995
407	DRAINAGE FUND	871,860	937,700	794,050
408	SEWER CAPITAL RESERVE FUND	3,350,150	1,500,400	3,200,400
409	WATER GUARANTEE DEPOSIT FUND	200,000	200,000	200,000
410	DRAINAGE CAPITAL RESERVE FUND	150,000	325,000	150,000
413	W/S IMPROV/REFUND BOND FUND	-	117,330	-
414	W/S REVENUE BOND RES FUND	405,000	140,000	-
502	EQUIPMENT RESERVE FUND	897,000	265,000	135,000
601	FIREMEN'S PENSION FUND	98,000	104,000	108,000
TOTAL APPROPRIATIONS		\$62,573,793	\$45,981,571	\$51,842,545

GENERAL FUND
2021/2022 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations</i>	\$ 678,718	\$ 646,875
311	10	00	GENERAL PROPERTY TAXES <i>General Fund's allocated portion of Property Taxes.</i>	1,570,558	1,588,200
313	10	00	LOCAL RETAIL SALES AND USE TAXES <i>General Fund's allocated portion of Sales and Use Taxes.</i>	1,042,978	1,001,659
313	71	00	LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE <i>This portion of sales tax is to be used exclusively for criminal justice purposes.</i>	192,000	225,000
316	10	00	BUSINESS AND OCCUPATIONAL TAXES <i>Based on \$1/thousand of gross receipts for Wholesale, Retail , Manufact & Contracting.</i>	590,000	675,000
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC <i>Based on \$2/thousand of gross receipts from service activities.</i>	140,000	150,000
316	43	00	B & O TAX - GAS <i>6% Tax on gross sales.</i>	65,000	65,000
316	46	00	B & O TAX - CABLE TV <i>8% Tax on gross sales.</i>	205,000	205,000
316	47	10	B & O TAX - TELEPHONE <i>6% Tax on gross sales.</i>	80,000	80,000
316	47	30	B & O TAX - CELLULAR PHONES <i>6% Tax on gross sales.</i>	85,000	85,000
316	51	00	B & O TAX - ELECTRIC (PUD) <i>6% Tax on gross sales.</i>	750,000	750,000
316	52	00	B & O TAX - WATER (WATER UTILITY) <i>Represents 10% tax on gross water receipts.</i>	402,700	424,200
316	54	00	B & O TAX - SEWER (SEWER UTILITY) <i>Represents 10% tax on gross sewer receipts.</i>	567,000	578,400
316	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND) <i>Represents 10% tax on gross garbage collection receipts.</i>	184,100	184,100
316	70	00	CITY UTILITY TAX <i>Represents 10% tax on gross water/sewer/sanitary utility sales.</i>	1,152,300	1,187,200
316	81	00	GAMBLING EXCISE TAXES <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.</i>	10,000	10,000
317	20	00	LEASEHOLD EXCISE TAX <i>Lease tax rebated to City by the State based on leased City properties.</i>	5,000	5,000
318	11	00	ADMISSIONS TAXES <i>5% tax on theater patrons.</i>	50,000	150,000
321	00	00	BUSINESS LICENSES <i>Business License Fee @ \$50.00 per business.</i>	70,000	70,000
321	00	10	BUSINESS LICENSES - MISC <i>Misc licenses.</i>	1,500	1,500
322	10	00	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	75,000	75,000

GENERAL FUND
2021/2022 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
322	90	00	GUN PERMITS <i>Receipts for concealed pistol licenses.</i>	3,000	3,000
331	20	00	FEDERAL GRANTS <i>FAA Grant.</i>	915,000	-
334	00	00	STATE GRANTS <i>Misc. Grants, includes public defence grant.</i>	83,000	83,000
334	04	20	STATE GRANTS <i>Dept of Commerce planning grant.</i>	253,000	-
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	93,000	94,000
336	00	98	CITY ASSISTANCE <i>Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise Tax.</i>	92,000	92,000
336	06	42	MARIJUANA EXCISE TAX	13,700	13,700
336	06	94	LIQUOR EXCISE TAX <i>City share of statewide collection of liquor taxes.</i>	69,000	69,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor sales profits.</i>	96,500	96,500
337	00	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>Kelso School District.</i>	162,200	165,200
341	26	00	RECORDS SURCHARGE - HOUSING <i>Document recording surcharge charged by County.</i>	15,000	15,000
341	43	00	INTERFUND SERVICES PROVIDED TO FUND 403 <i>Reimbursement to the General fund for city hall building costs.</i>	18,000	18,000
341	43	01	INTERFUND SERVICES PROVIDED TO FUND 101 <i>Revenue to the General Fund for various services provided to other funds.</i>	28,000	29,000
341	43	02	INTERFUND SERVICES PROVIDED TO FUND 103 <i>Revenue to the General Fund for various services provided to other funds.</i>	34,000	35,000
341	43	03	ACCOUNTING SERVICES - AIRPORT <i>Payments for accounting services provided to SWRA.</i>	40,000	40,000
341	43	05	INTERFUND SERVICES PROVIDED TO FUND 402 <i>Revenue to the General Fund for various services provided to other funds.</i>	86,000	89,000
341	43	06	INTERFUND SERVICES PROVIDED TO FUND 403 <i>Revenue to the General Fund for various services provided to other funds.</i>	325,000	334,000
341	43	07	INTERFUND SERVICES PROVIDED TO FUND 407 <i>Revenue to the General Fund for various services provided to other funds.</i>	72,000	74,000
341	60	00	PHOTOCOPIES/DUPLICATION <i>Receipts for duplication and photocopying of documents and records.</i>	250	250
341	80	00	ENGINEERING SERVICES <i>Revenue for engineering services performed for other funds.</i>	225,000	225,000
341	82	00	ENGINEERING FEES & CHARGES <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	30,000	30,000

GENERAL FUND
2021/2022 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
341	95	00	LEGAL SERVICES <i>Charges for prosecution services provided to other jurisdictions.</i>	76,000	78,000
344	60	00	PROFESSIONAL SERVICES - SWRA <i>Charges for airport manager services provided to airport.</i>	132,000	135,000
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zone changes, annexations.</i>	6,500	6,500
345	83	00	PLAN CHECK FEES	35,000	35,000
351	50	00	FINES & FORFEITS <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	140,000	140,000
359	60	00	B & O TAX PENALTY <i>Late payment penalties.</i>	5,000	5,000
359	80	00	GAMBLING TAX PENALTY <i>Late payment penalties.</i>	500	500
359	90	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00</i>	1,000	1,000
359	90	01	FORFEIT PROPERTY	1,000	1,000
359	90	02	MISCELLANEOUS FINES	2,500	2,500
359	90	03	FALSE ALARM FINE	1,000	1,000
361	10	00	INVESTMENT INTEREST <i>Investment of General Fund reserves.</i>	10,000	10,000
361	40	00	SALES & USE TAX INTEREST <i>State distribution of sales and use taxes collected and invested by the state.</i>	15,000	15,000
367	00	00	DONATIONS <i>For K-9 patrol unit.</i>	5,000	5,000
367	19	00	TREE LIGHTING CEREMONY <i>Contributions for Tree Lighting Ceremony.</i>	7,500	7,500
369	20	00	UNCLAIMED PROPERTY SALES <i>Represents sale of unclaimed property.</i>	5,000	5,000
369	90	00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	10,000	10,000
397	00	02	TRANSFER FROM HUD FUND	60,000	60,000
398	20	00	DAMAGE RECOVERIES	2,500	2,500
GENERAL FUND TOTAL REVENUE				\$ 11,086,004	\$ 10,183,284

CITY COUNCIL
2021/2022 FINAL BUDGET

FUND: 001 DEPT: 01

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
511	60	100	COUNCIL/MAYOR SALARIES <i>Mayor receives \$900/\$1,000 per month, Council members receive \$400/\$500 per month.</i>	\$ 44,400	\$ 48,000
511	60	101	ADMINISTRATIVE SECRETARY SALARY <i>Council pays 30% of this position's salary.</i>	18,200	19,000
511	60	200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Medicare, and Worker's Compensation.</i>	3,500	3,800
511	60	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	11,000	11,000
511	60	310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	750	750
511	60	421	PEG FEES - KLTV	95,000	95,000
511	60	431	MAYOR TRAVEL <i>Pays travel costs for seminars and conferences.</i>	500	500
511	60	491	COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	3,000	3,000
511	60	492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	1,000	1,000
CITY COUNCIL TOTAL				\$ 177,350	\$ 182,050

MUNICIPAL COURT

2021/2022 FINAL BUDGET

FUND: 001 DEPT: 02

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
512	50	413	PUBLIC DEFENDER	\$ 143,000	\$ 143,000
512	50	414	JURORS AND WITNESSES	600	600
512	50	415	INTERPRETERS	15,000	15,000
512	50	416	ADDITIONAL ATTORNEYS <i>Cost of cases where attorney has a conflict of interest.</i>	1,500	1,500
512	50	419	MISCELLANEOUS INDIGENT DEFENSE	2,000	2,000
512	50	450	COURTROOM RENTAL/OVERHEAD <i>Negotiated figure between Cowlitz County and the City of Kelso.</i>	6,000	6,000
512	50	490	CONTRACT SERVICES MUNICIPAL COURT <i>Contract between the City and Municipal Court based on number of cases.</i>	140,000	140,000
MUNICIPAL COURT TOTAL				\$ 308,100	\$ 308,100

CITY MANAGER 2021/2022 FINAL BUDGET					
FUND: 001 DEPT: 03					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
513	10	100	MANAGER'S SALARY	\$ 156,000	\$ 165,000
513	10	101	ADMINISTRATIVE SECRETARY SALARY <i>City Manager's office pays 30% this position's salary.</i>	18,200	19,000
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR	94,000	96,000
513	10	200	MANAGER'S BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	48,100	48,000
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	10,800	10,800
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	26,800	26,700
513	10	310	OFFICE SUPPLIES <i>Cost of clerical/office supplies.</i>	1,600	1,600
513	10	420	TELEPHONE/POSTAGE <i>Land lines,FAX, cellular phones, internet & postage.</i>	1,800	1,800
513	10	430	TRAVEL <i>Travel and registration for various seminars and training.</i>	4,500	4,500
513	10	431	CAR MILEAGE <i>Reimburse for use of personal car on City Business.</i>	500	500
513	10	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	1,250	1,250
513	10	490	DUES AND SUBSCRIPTIONS <i>Membership in WCMA.</i>	2,200	2,200
513	10	492	MISCELLANEOUS EXPENSES <i>Includes cost of manager's annual evaluation.</i>	5,800	5,800
513	50	450	PHOTOCOPIER LEASE PAYMENT <i>Manager's share of lease costs for photocopier.</i>	1,900	1,900
594	13	647	OFFICE EQUIPMENT	2,000	2,000
CITY MANAGER TOTAL				\$ 375,450	\$ 387,050

2021/2022 FINAL BUDGET

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CITY ATTORNEY
2021/2022 FINAL BUDGET

FUND: 001 DEPT: 05

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
515	21	100	LEGAL ASSISTANT SALARY <i>Attorney's office pays 40% this position's salary.</i>	\$ 24,200	\$ 25,200
515	21	101	ATTORNEY SALARY - PROSECUTION <i>City Prosecutor.</i>	96,000	98,300
515	21	200	LEGAL ASSISTANT BENEFITS <i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>	14,100	14,300
515	21	201	ATTORNEY BENEFITS - PROSECUTION <i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>	45,000	44,300
515	22	310	OFFICE SUPPLIES <i>Various office supplies & legal supplies, including photocopies.</i>	3,000	3,000
515	22	420	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	200	200
515	22	430	TRAVEL/TRAINING <i>Travel costs for seminars and conferences.</i>	650	650
515	22	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	500	500
515	22	491	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	150	150
515	41	410	MUNICIPAL LEGAL SERVICES <i>City Attorney. (Code review, Service Contract review, negotiations.)</i>	55,000	55,000
594	10	644	OFFICE EQUIPMENT	1,000	-

CITY ATTORNEY TOTAL	\$ 239,800	\$ 241,600
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POLICE					
2021/2022 FINAL BUDGET					
FUND: 001 DEPT: 06					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
517	20	290	LEOFF RETIREE BENEFITS <i>Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.</i>	\$ 77,000	\$ 81,000
521	10	100	SALARIES - ADMINISTRATION <i>Positions include: 1 Chief, 1 Captain, 1 Sergeant, & 1 admin assistant.</i>	444,000	456,100
521	10	140	EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	36,300	38,000
521	10	200	BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	134,000	138,000
521	10	420	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	28,000	28,000
521	10	430	TRAVEL <i>Seminars, training, tuition, lodging and investigations.</i>	14,000	14,000
521	10	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	18,300	18,300
521	10	491	MISCELLANEOUS	10,000	10,000
521	20	100	SALARIES - OPERATIONS <i>Pays salaries for 23 uniformed officers.</i>	1,958,000	2,059,000
521	20	130	OVERTIME <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	270,000	280,000
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	829,000	863,000
521	20	310	SUPPLIES <i>Citations, office supplies, flares, batteries, etc.</i>	57,000	57,000
521	20	312	SUPPLIES - SWAT <i>Special clothing, gas masks, optics & communications.</i>	15,000	15,000
521	20	319	SUPPLIES - K9 UNIT <i>Gun cleaning & range supplies, ammunition, & BP vests.</i>	4,000	4,000
521	20	350	TOOLS AND EQUIPMENT <i>Gun cleaning & range supplies, ammunition, & BP vests.</i>	30,000	30,000
521	20	419	SERVICES - K9 UNIT	1,000	1,000
521	20	490	DUES AND SUBSCRIPTIONS <i>Police periodicals, newspapers, dues to various State/Federal orgs.</i>	15,000	17,500
521	21	410	INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, transportation and investigative costs.</i>	15,000	15,000
521	40	430	LAW ENFORCEMENT TRAINING <i>In-service training, career level certification and tuition and lodging for officers.</i>	41,900	41,900
521	40	431	SWAT TRAINING <i>Advanced SWAT Week, technical training, negotiations.</i>	5,000	5,000
521	50	320	VEHICLE FUEL	35,000	35,000

2021/2022 FINAL BUDGET

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POLICE TOTAL	\$ 4,370,700	\$ 4,540,000
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2021/2022 FINAL BUDGET

FUND: 001 DEPT: 07

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
521	20	100	SALARIES <i>Cost for three records specialists. Includes part-time.</i>	\$ 172,000	\$ 178,100
521	20	110	OVERTIME <i>Covers costs related to emergencies and personnel shortages.</i>	4,950	5,075
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	80,000	81,000
528	80	510	911 SERVICE <i>Contract with Cowlitz 911 Public Authority.</i>	200,000	204,000
528	80	511	PAYMENT TO COWLITZ COUNTY <i>Contract with Cowlitz County for Records Management.</i>	37,800	39,000
POLICE RECORDS TOTAL				\$ 494,750	\$ 507,175

OFFENDER SERVICES / JAIL

2021/2022 FINAL BUDGET

FUND: 001 DEPT: 08

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
523	60	412	OFFENDER SERVICES <i>Evaluations, screenings, bail studies, probation services, inmate medical expenses.</i>	\$ 20,000	\$ 20,000
523	60	510	JAIL <i>Jail costs and electronic monitoring.</i>	320,000	329,600
OFFENDER SERVICES / JAIL TOTAL				\$ 340,000	\$ 349,600

NON-DEPARTMENTAL

2021/2022 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
513	20	490	DUES - AWC <i>Association of Washington Cities.</i>	\$ 9,000	\$ 9,300
514	20	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	22,000	24,000
514	23	410	STATE EXAMINER'S CHARGES <i>Pays for annual audit of City by the State Auditors Office.</i>	34,000	35,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents as required.</i>	2,500	2,500
514	40	510	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	40,000	25,000
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances and incorporates into Code Book.</i>	3,500	3,500
517	60	310	SAFETY/LOSS CONTROL <i>Pays for safety films, seminars, First Aid training and safety recognition.</i>	2,000	2,000
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Pays D.J. Witmer to review all unemployment and L&I claims.</i>	5,600	5,800
517	90	491	EMPLOYEE WELLNESS <i>Pays for supplies, health screening, workshops, fitness, & health programs.</i>	2,700	3,000
517	90	492	WELLNESS PROGRAM	1,000	1,000
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, etc. used in operation of General Fund.</i>	35,000	35,000
518	10	420	PHONE/POSTAGE <i>Pays line charges, long distance and all postage for General Fund business.</i>	18,000	19,000
518	10	470	UTILITIES <i>Pays for utilities of common areas in City Hall.</i>	45,000	47,000
518	10	481	BUILDING REPAIRS <i>Includes maintenance of HVAC at City Hall.</i>	50,000	50,000
518	10	492	SISTER CITY PROGRAM	2,000	2,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	26,000	26,000
518	30	411	PROFESSIONAL SERVICES <i>Labor negotiation fees and other services.</i>	50,000	50,000
518	80	310	DATA PROCESSING SUPPLIES <i>Toner, paper, maintenance supplies for server and network printers.</i>	5,000	5,000
518	80	410	DATA PROCESSING SOFTWARE <i>Software purchases and upgrades. Includes annual fee for financial software.</i>	50,000	50,000
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	1,500	1,500
518	80	481	SOFTWARE MAINTENANCE	12,000	12,000

NON-DEPARTMENTAL
2021/2022 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
518	86	410	CONTRACT SERVICES <i>Contract with Compass Lane Inc. for computer hardware/software applications.</i>	75,000	80,000
519	90	493	CHAMBER DUES <i>Dues and miscellaneous purchases.</i>	750	750
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	280,000	285,000
525	60	410	EMERGENCY MANAGEMENT <i>City share of emergency management services through Cowlitz County.</i>	28,000	29,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>Annual operating contribution.</i>	76,000	76,000
553	30	530	DIKING/DRAINAGE TAX <i>Tax paid by City on City properties for diking district services.</i>	20,000	20,000
553	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	6,500	6,700
554	30	410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society for animal control.</i>	125,000	125,000
558	70	490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	33,000	33,000
558	70	494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000
559	20	490	AFFORDABLE HOUSING <i>For housing projects for very low income persons. Funded by County records surcharge.</i>	15,000	15,000
573	90	490	TREE LIGHTING CEREMONY <i>For the annual lighting of the Christmas Tree at the Depot. Financed by contributions.</i>	7,500	7,500
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	41,854	40,609
597	00	007	TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>For annual overlay program and misc street repairs.</i>	370,950	405,950
597	00	009	TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120) <i>Annual operating contribution.</i>	70,000	75,000
NON-DEPARTMENTAL TOTAL				\$ 1,576,354	\$ 1,618,109

ENGINEERING
2021/2022 FINAL BUDGET

FUND: 001 DEPT: 12

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
518	10	100	SALARIES <i>Pays salaries for 5 full-time equivalent positions.</i>	\$ 441,000	\$ 459,000
518	10	110	OVERTIME	2,500	2,500
518	10	120	PART-TIME SALARIES	7,500	7,500
518	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	188,000	189,300
518	10	310	SUPPLIES <i>Includes office, surveying, engineering supplies and, software upgrades.</i>	10,000	11,000
518	93	320	FUEL - VEHICLES	1,500	1,500
518	93	410	PROFESSIONAL SERVICES <i>Pavement rating system.</i>	50,000	20,000
518	93	420	TELEPHONE/POSTAGE <i>Land lines,FAX, cellular phones, internet & postage.</i>	2,700	2,700
518	93	430	TRAVEL/TRAINING <i>Miscellaneous training including CAD and GPS.</i>	7,000	7,000
518	93	440	LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>	500	500
518	93	470	BUILDING UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	3,500	3,500
518	93	480	SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>	19,000	20,000
518	93	481	VEHICLE MAINTENANCE	1,500	1,500
518	93	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	5,000	5,000
518	93	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>	6,300	6,300
546	10	310	SUPPLIES - AIRPORT	2,000	2,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT	915,000	-
546	10	420	PHONE - AIRPORT	750	750
546	50	100	SALARIES - AIRPORT OPERATIONS	92,000	94,000
594	50	200	BENEFITS - AIRPORT OPERATIONS	37,000	37,000
ENGINEERING TOTAL				\$ 1,792,750	\$ 871,050

COMMUNITY DEVELOPMENT & PLANNING

2021/2022 FINAL BUDGET

FUND: 001 DEPT: 13

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
524	60	100	SALARY - NUISANCE ABATEMENT	\$ 58,000	\$ 60,000
524	60	200	BENEFITS - NUISANCE ABATEMENT <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	31,000	31,000
524	60	320	FUEL - VEHICLES	1,250	1,250
524	60	481	VEHICLE MAINTENANCE	1,500	1,500
558	50	101	DEPARTMENTAL ASSISTANT'S SALARY <i>Salary for Community Development Department Assistant.</i>	49,000	53,000
558	50	111	OVERTIME	1,000	1,000
558	50	201	BENEFITS <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	31,000	32,000
558	50	410	PROFESSIONAL SERVICES	278,000	25,000
558	60	100	PLANNING DEPARTMENT SALARIES	25,000	25,000
558	60	310	SUPPLIES <i>Includes GIS, Permitting Software Subscription.</i>	7,000	7,000
558	60	421	TELEPHONE/POSTAGE <i>Land lines,FAX, cellular phones, internet & postage.</i>	2,000	2,000
558	60	430	TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>	4,000	4,000
558	60	440	LEGAL ADVERTISING <i>Publication of legal notices.</i>	3,000	3,000
558	60	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	2,200	2,200
558	60	481	SOFTWARE MAINTENANCE <i>Includes GIS Software.</i>	27,000	27,000
558	60	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,500	1,500
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	5,000	5,000
594	58	642	DATA PROCESSING EQUIPMENT	5,000	5,000

COMMUNITY DEVELOPMENT & PLANNING TOTAL \$ 532,450 \$ 286,450

<p align="center">FIRE / EMERGENCY MEDICAL</p> <p align="center">2021/2022 FINAL BUDGET</p>	
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FUND: 001 DEPT: 14

[illegible]

FIRE / EMERGENCY MEDICAL TOTAL	\$ 171,000	\$ 171,000
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\$	171,000	\$	171,000
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CITY STREET FUND
2021/2022 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
308	00	16	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 90,000	\$ 90,000
313	10	00	RETAIL SALES TAX <i>Taxes allocated from General Fund for Street operations</i>	487,050	494,070
336	00	71	MULTIMODAL TRANSPORTATION	16,000	16,000
336	00	87	MOTOR VEHICLE FUEL TAX <i>Allocations from the State are on a Per Capita basis.</i>	250,000	260,000
349	42	00	AIRPORT SERVICES	8,000	8,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,000	1,000
362	50	00	LAND LEASE <i>Revenue from lease of City property with Dutch Bros, Inc.</i>	22,000	22,000
369	90	00	MISCELLANEOUS	5,000	5,000
398	00	00	DAMAGE RECOVERIES	10,000	10,000
CITY STREET TOTAL REVENUE				\$ 889,050	\$ 906,070

CITY STREET FUND

2021/2022 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
542	30	100	SALARIES <i>Pays salary for 1 full-time equivalent position.</i>	\$ 67,000	\$ 69,000
542	30	110	OVERTIME	2,500	2,500
542	30	120	STREET PART-TIME HELP	16,700	18,720
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	35,000	35,000
542	30	311	SUPPLIES	25,000	25,000
542	30	320	FUEL - VEHICLES	5,000	5,000
542	30	350	SMALL TOOLS/EQUIPMENT <i>Miscellaneous small tools.</i>	1,000	1,000
542	30	410	PROFESSIONAL SERVICES	25,000	1,000
542	30	412	SURFACE MAINTENANCE PROGRAM <i>Various chip sealing of roads throughout the City.</i>	75,000	100,000
542	30	420	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	1,800	1,800
542	30	430	TRAVEL/TRAINING <i>Various courses and seminars.</i>	750	750
542	30	451	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	5,000	5,000
542	30	470	STREET LIGHTS - POWER & MAINTENANCE <i>Electricity and maintenance.</i>	100,000	102,000
542	30	480	REPAIR AND MAINTENANCE <i>Fences and guardrails.</i>	18,000	19,000
542	30	481	STREET SWEEPING	1,000	1,000
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	20,000	20,000
542	30	483	VEHICLE MAINTENANCE	15,000	16,000
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear, laundry, dues, and memberships.</i>	11,000	11,000
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For future replacement of vehicles & equipment.</i>	34,500	34,500
542	50	480	BRIDGE REPAIR & MAINTENANCE <i>Includes bridge inspection, City maintenance and contribution to reserve acct.</i>	40,000	40,000
542	60	100	TRAFFIC CONTROL SALARIES <i>Pays salary for 1 full-time equivalent position.</i>	69,000	71,000

CITY STREET FUND

2021/2022 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
542	60	110	OVERTIME	2,000	2,000
542	60	120	PART TIME HELP	26,500	26,500
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	33,000	32,500
542	60	310	SUPPLIES	52,000	54,000
542	60	320	FUEL - VEHICLES	3,200	3,400
542	60	350	TOOLS/EQUIPMENT <i>Various small tools.</i>	1,000	1,000
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING <i>Includes contract with County.</i>	35,000	35,000
542	60	483	VEHICLE MAINTENANCE	1,500	1,600
542	90	420	TELEPHONE/POSTAGE <i>FAX, telephone, cellular phones and postage.</i>	1,000	1,000
542	90	430	TRAVEL/TRAINING <i>Miscellaneous training.</i>	1,000	1,000
542	90	460	INSURANCE	52,000	54,000
542	90	470	UTILITY SERVICE <i>Water/sewer/electricity/garbage.</i>	5,500	5,700
542	90	480	SHOP AND RADIO REPAIRS	1,000	1,000
542	90	482	SOFTWARE MAINTENANCE	500	500
542	90	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service and misc expenses.</i>	4,000	4,000
542	90	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	28,000	29,000
542	90	911	INTERFUND SERVICES <i>Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.</i>	26,000	27,000
542	90	912	INTERFUND SERVICES - ENGINEERING	25,000	25,000
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)	22,600	22,600
CITY STREET TOTAL EXPENDITURES				\$ 889,050	\$ 906,070

2021/2022 FINAL BUDGET

[illegible]

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2021/2022 FINAL BUDGET

[illegible]

ARTERIAL STREET TOTAL EXPENDITURES	\$ 11,458,500	\$ 15,584,000
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LIBRARY FUND						
2021/2022 FINAL BUDGET						
FUND: 103 DEPT: 19						
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022	
308	00	19	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 100,000	\$	100,000
313	10	00	RETAIL SALES TAX <i>Library Fund's allocated portion of Retail Sales Tax.</i>	534,697		559,596
341	60	00	PHOTOCOPY CHARGES <i>Photocopy revenue.</i>	2,800		2,800
347	20	00	LIBRARY USE FEES <i>Non-resident fees for use of library.</i>	3,000		6,500
359	70	00	LIBRARY FINES/LATE RETURNS <i>Fines assessed.</i>	2,400		2,400
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	100		200
369	90	00	MISCELLANEOUS	50		50
LIBRARY TOTAL REVENUE				\$ 643,047	\$	671,546

LIBRARY FUND
2021/2022 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
572	10	101	SALARIES <i>Salaries for 5 full-time employees.</i>	\$ 271,000	\$ 280,000
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	116,000	118,000
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>	2,000	3,000
572	21	120	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	35,397	47,196
572	21	411	PROFESSIONAL SERVICES	1,600	2,000
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	500	500
572	21	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for City-wide server.</i>	3,000	3,000
572	40	430	TRAVEL AND TRAINING - LIBRARY STAFF <i>Includes mileage, meals, and lodging for library staff.</i>	1,500	3,000
572	50	311	OFFICE SUPPLIES <i>Miscellaneous supplies.</i>	6,000	6,000
572	50	313	JANITORIAL SUPPLIES	300	300
572	50	314	PHOTOCOPY SUPPLIES <i>Paper used in photocopier.</i>	1,800	1,800
572	50	350	TOOLS & EQUIPMENT	3,000	3,000
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows.</i>	7,000	7,000
572	50	421	TELEPHONE <i>Land lines, FAX, cellular phones, & internet.</i>	7,500	7,500
572	50	422	POSTAGE <i>Includes postage and shipping charges for interlibrary loan books and videos.</i>	700	800
572	50	450	EQUIPMENT RENTALS <i>Copy machine and public video licensing fee.</i>	1,500	1,500
572	50	451	FACILITIES RENT	52,000	52,000
572	50	471	ELECTRICITY/GAS	21,000	22,000
572	50	472	WATER/SEWER/GARBAGE	4,700	4,700
572	50	481	OFFICE MACHINE MAINTENANCE	1,000	1,000
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine building maintenance and security.</i>	14,000	14,000

<p align="center">LIBRARY FUND</p> <p align="center">2021/2022 FINAL BUDGET</p>	
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FUND: 103 DEPT: 19

[illegible]

\$	643,047	\$	671,546
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PATHS AND TRAILS FUND

2021/2022 FINAL BUDGET

FUND: 104 DEPT: 51

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
336	00	87	MOTOR VEHICLE FUEL TAX	\$ 1,300	\$ 1,300
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	5	5
PATHS AND TRAILS TOTAL REVENUE				\$ 1,305	\$ 1,305

2021/2022 FINAL BUDGET

[illegible]

PATHS AND TRAILS TOTAL EXPENDITURES	\$	1,305	\$	1,305
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2021/2022 FINAL BUDGET

[illegible]

KELSO STATION TOTAL REVENUE	\$ 66,000	\$ 64,755
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2021/2022 FINAL BUDGET

BASUB	ELE	OBJ
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2021

2022

KELSO STATION TOTAL EXPENDITURES

\$ 66,000

\$ 64,755

<p align="center">STADIUM FUND</p> <p align="center">2021/2022 FINAL BUDGET</p>	
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FUND: 106 DEPT: 20

[illegible]

STADIUM TOTAL REVENUE	\$ 131,220	\$ 186,220
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STADIUM FUND
2021/2022 FINAL BUDGET

FUND: 106 DEPT: 20

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
557	30	100	VISITOR'S CENTER ADMINISTRATION <i>Funds operation of the City's Visitor's Center.</i>	\$ 70,000	\$ 72,000
557	30	460	VISITOR'S CENTER INSURANCE <i>Visitor's Center share of liability and property insurance.</i>	600	700
557	30	491	VISITOR'S CENTER MISCELLANEOUS <i>Various miscellaneous items.</i>	1,000	1,000
557	30	492	MISCELLANEOUS EVENTS	39,620	92,520
597	00	010	HIGHLANDER FESTIVAL TRANSFER <i>Pays for tourist promotion expenses of the Highlander Festival.</i>	20,000	20,000
STADIUM TOTAL EXPENDITURES				\$ 131,220	\$ 186,220

HIGHLANDER FESTIVAL FUND

2021/2022 FINAL BUDGET

FUND: 107 DEPT: 31

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
321	80	00	BOOTH FEES <i>Non-food vendor booth fees.</i>	\$ 6,000	\$ 6,000
321	80	01	BOOTH FEES - FOOD VENDORS <i>Food vendor booth fees.</i>	2,000	2,000
321	80	02	FESTIVAL PROCEEDS - OTHER <i>Festival programs.</i>	5,500	5,500
347	90	02	DANCE COMPETITION	2,800	2,800
347	90	03	HIGHLAND GAMES	4,100	4,100
347	90	05	PIPING COMPETITION	200	200
347	90	06	FUN RUN/WALK	500	500
347	90	07	PARADE	600	600
369	90	00	MISCELLANEOUS REVENUES <i>Revenues from Highlander festival T-shirt and button sales.</i>	1,500	1,500
397	00	00	TRANSFER FROM STADIUM FUND <i>Used only for approved tourism expenditures.</i>	20,000	20,000
HIGHLANDER FESTIVAL TOTAL REVENUE				\$ 43,200	\$ 43,200

2021/2022 FINAL BUDGET

[illegible]

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<div>PARKS FUND</div> <div>2021/2022 FINAL BUDGET</div>					
FUND: 108 DEPT: 21					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
313	10	00	RETAIL SALES TAXES <i>Parks Fund allocated portion of Sales Tax.</i>	\$ 335,275	\$ 344,675
344	60	00	AIRPORT SERVICES <i>Services provided to Southwest Washington Regional Airport.</i>	1,000	1,000
347	90	01	LEAGUE FEES	4,000	4,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	100	100
362	40	00	PARK FACILITIES RENTAL	3,000	3,000
362	50	00	LEASE REVENUES <i>Cell tower leases at Tam O'Shanter.</i>	47,000	47,000
369	90	00	MISCELLANEOUS <i>Utility reimbursement for cell towers.</i>	15,000	15,000
PARKS TOTAL REVENUE				\$ 405,375	\$ 414,775

PARKS FUND

2021/2022 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
569	00	470	NATURAL GAS - CATLIN HALL	\$ 1,700	\$ 1,800
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	2,200	2,250
576	10	430	TRAVEL/TRAINING	1,000	1,000
576	80	100	PARK MAINTENANCE SALARIES <i>One full-time parks lead and one full-time parks utility.</i>	128,000	134,000
576	80	110	OVERTIME	3,000	3,100
576	80	120	PART-TIME SALARIES <i>Summertime temps.</i>	9,360	9,360
576	80	200	BENEFITS <i>One full-time parks lead and one four month temp..</i>	65,000	66,000
576	80	314	OTHER OPERATING SUPPLIES <i>Landscaping supplies including soil and bark dust.</i>	17,000	18,000
576	80	315	JANITORIAL SUPPLIES	8,500	8,600
576	80	320	FUEL	4,200	4,300
576	80	350	SMALL TOOLS	700	700
576	80	411	PROFESSIONAL SERVICES <i>Tree service.</i>	21,000	22,000
576	80	451	EQUIPMENT RENTAL	300	300
576	80	460	INSURANCE	13,000	14,000
576	80	470	ELECTRICITY	36,000	37,100
576	80	471	WATER/SEWER/GARBAGE	18,000	18,500
576	80	480	REPAIRS/MAINTENANCE	1,000	1,100

PARKS FUND
2021/2022 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
576	80	483	VEHICLE MAINTENANCE/REPAIRS	2,500	2,600
576	80	490	MISCELLANEOUS	2,300	2,500
576	80	492	JAIL CREW SERVICES	7,000	7,500
576	80	911	ENGINEERING SERVICES	700	750
576	80	912	INTERFUND SERVICES <i>Reimburse the Water/Sewer Fund for public works superintendent and department assistant.</i>	15,000	16,000
576	80	940	EQUIPMENT RESERVE - DEPRECIATION	15,515	15,515
594	76	645	EQUIPMENT PURCHASES	24,600	10,000
594	76	646	CAPITAL OUTLAY	-	10,000
PARKS TOTAL EXPENDITURES				\$ 405,375	\$ 414,775

<p align="center">HUD GRANT FUND 2021/2022 FINAL BUDGET</p>	
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FUND: 114 DEPT: VARIOUS

[illegible]

<p align="center">HUD GRANT FUND 2021/2022 FINAL BUDGET</p>	
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FUND: 114 DEPT: VARIOUS

[illegible]

2021/2022 FINAL BUDGET

BASUB	ELE	OBJ
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ACCOUNT DESCRIPTION

2021

2022

397

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TRANSFER FROM HUD FUND	
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\$	
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\$

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FACADE IMPROVEMENT TOTAL REVENUE

\$

10

\$

10

2021/2022 FINAL BUDGET

BASUB ELE OBJ

ACCOUNT DESCRIPTION

2021

2022

573

90

480

FACADES

	\$
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\$

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FACADE IMPROVEMENT TOTAL EXPENDITURES

\$

\$

100

CRIMINAL JUSTICE FUND

2021/2022 FINAL BUDGET

FUND: 120 DEPT: 40

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
308	00	40	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 29,400	\$ 31,900
336	06	10	CRIMINAL JUSTICE - HIGH CRIME <i>Criminal Justice Funding - High Crime</i>	65,000	65,000
336	06	21	CRIMINAL JUSTICE - VIOLENT CRIMES / POPULATION <i>Criminal Justice Funding - Violent Crime</i>	4,000	4,000
336	06	26	CRIMINAL JUSTICE DCD - SPECIAL PROGRAMS <i>Programs 2 and 3.</i>	14,000	14,000
336	06	51	IMPAIRED DRIVING	2,000	2,000
338	21	00	DRUG TASK FORCE GRANT SHARE <i>City share of Federal drug task force grant..</i>	127,000	134,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	150	150
369	30	00	SEIZURES/FORFEITURES	1,000	1,000
397	00	02	TRANSFER FROM GENERAL FUND	70,000	75,000
CRIMINAL JUSTICE TOTAL REVENUE				\$ 312,550	\$ 327,050

CRIMINAL JUSTICE FUND

2021/2022 FINAL BUDGET

FUND: 120 DEPT: 40

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
521	30	100	DRUG TASK FORCE - SALARIES <i>Salaries for 2 officers.</i>	\$ 192,000	\$ 202,000
521	30	110	DRUG TASK FORCE - OVERTIME <i>Overtime for 2 officers.</i>	12,750	13,250
521	30	120	DRUG TASK FORCE - EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	1,700	1,700
521	30	200	DRUG TASK FORCE - BENEFITS <i>Benefits for 2 officers.</i>	86,000	90,000
521	30	310	COURT APPOINTED SPECIAL ADVOCATE <i>Cowlitz County CASA.</i>	6,000	6,000
521	31	420	TELEPHONE/POSTAGE	2,100	2,100
521	90	490	DOMESTIC VIOLENCE (DCD #3) <i>Payment to Emergency Support Shelter.</i>	6,000	6,000
521	90	510	TASK FORCE COUNTY MATCH <i>City task force grant match.</i>	6,000	6,000
CRIMINAL JUSTICE TOTAL EXPENDITURES				\$ 312,550	\$ 327,050

2021/2022 FINAL BUDGET

BASUB	ELE	OBJ
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2021

2022

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BEGINNING FUND BALANCE	
100000	100000
200000	200000
300000	300000
400000	400000
500000	500000
600000	600000
700000	700000
800000	800000
900000	900000
1000000	1000000
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9300000	9300000
9400000	9400000
9500000	9500000
9600000	9600000
9700000	9700000
9800000	9800000
9900000	9900000
10000000	10000000

\$

21,600

\$

23,900

Beginning cash required for operations.

317

90

00

VEHICLE LICENSING FEE

200,000

200,000

\$20 per vehicle.

KELSO TBD TOTAL REVENUE

\$

221,600

\$

223,900

2021/2022 FINAL BUDGET

[illegible]

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G.O. BOND FUND
2021/2022 FINAL BUDGET

FUND: 206 DEPT: 46

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
361	10	00	INVESTMENT INTEREST	\$ 3,000	\$ 4,000
361	40	10	INTERFUND LOAN REPAYMENT - INTEREST	1,500	2,000
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2011 G.O. BOND <i>2021: \$211,500 Capital Projects Fund.</i> <i>2022: \$211,800 Capital Projects Fund.</i>	211,500	211,800
397	00	01	TRANSFER FROM VARIOUS FUNDS FOR 2016 G.O. BOND <i>2021: \$221,600 TBD Fund.</i> <i>2022: \$223,900 TBD Fund.</i>	221,600	223,900
G.O. BOND TOTAL REVENUE				\$ 437,600	\$ 441,700

G.O. BOND FUND
2021/2022 FINAL BUDGET

FUND: 206 DEPT: 46

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
508	00	020	ENDING FUND BALANCE	\$ 3,000	\$ 4,500
591	19	710	2011 BOND ISSUE PAYMENT - PRINCIPAL <i>Balance after 2022 payment \$1,115,000. 2028 payoff.</i>	160,000	165,000
591	19	710	2016 BOND ISSUE PAYMENT - PRINCIPAL <i>Balance after 2022 payment \$2,245,000. 2035 payoff.</i>	135,000	140,000
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	51,500	46,800
592	19	830	2016 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	86,600	83,900
592	19	890	MISCELLANEOUS DEBT SERVICE COSTS <i>Administration fees U.S. Bank.</i>	1,500	1,500
G.O. BOND TOTAL EXPENDITURES				\$ 437,600	\$ 441,700

2021/2022 FINAL BUDGET

[illegible]

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2021/2022 FINAL BUDGET

BASUB ELE OBJ

2021

2022

TRANSFER TO FUND 206

\$ 211,800

For debt service on 2011 G.O. Bond.

\$ 211,500

\$ 211,800

2021/2022 FINAL BUDGET

[illegible]

SOLID WASTE TOTAL REVENUE	\$ 1,849,400	\$ 1,912,000
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SOLID WASTE FUND

2021/2022 FINAL BUDGET

FUND: 402 DEPT: 24

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
537	10	411	STATE EXAMINER'S CHARGES	\$ 4,300	\$ 4,500
537	60	510	COUNTY LANDFILL COSTS	592,000	610,000
537	70	100	SALARIES <i>Pays salary for solid waste coordinator</i>	7,100	7,300
537	70	200	BENEFITS <i>Pays benefits for solid waste coordinator</i>	1,000	1,000
537	70	310	SUPPLIES	2,000	2,000
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE) <i>Collection cost of solid waste by Waste Control. Includes fuel surcharge.</i>	800,000	840,000
537	70	411	PROFESSIONAL SERVICES (RECYCLING) <i>Waste Control - Drop Box Sites.</i>	36,000	37,800
537	70	412	RECYCLING - SITE MAINTENANCE <i>Funds 3 recycling sites.</i>	2,000	2,000
537	70	420	POSTAGE	4,200	4,200
537	70	460	INSURANCE <i>Solid Waste Fund share of City liability insurance.</i>	2,500	2,600
537	70	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	500	500
537	70	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	11,000	11,000
537	90	490	MISCELLANEOUS EXPENSE <i>Community cleanup.</i>	2,500	2,500
537	90	530	STATE UTILITY EXCISE TAX <i>Refuse Collection Tax (3.6%) and Service Tax (1.75%).</i>	101,200	101,200
537	90	540	CITY B & O TAX <i>Payments to General Fund for B & O Taxes at 10%.</i>	184,100	184,100
537	90	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	86,000	88,000
537	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer fund for professional services.</i>	13,000	13,300

SOLID WASTE TOTAL EXPENDITURES

\$ 1,849,400 \$ 1,912,000

WATER FUND
2021/2022 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
308	00	25	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 1,909,350	\$ 1,708,100
337	00	00	INTERGOVERNMENTAL <i>Payments from Cowlitz 2 for improvements at City Shop.</i>	13,000	13,000
343	40	23	RESIDENTIAL WATER SALES <i>7% increase for 2021 and 2022.</i>	2,050,000	2,155,000
343	40	24	COMMERCIAL WATER SALES <i>7% increase for 2021 and 2022.</i>	685,000	720,000
343	40	25	DAVIS TERRACE/PUD WATER SALES <i>7% increase for 2021 and 2022.</i>	60,000	63,000
343	40	26	INDUSTRIAL WATER SALES <i>7% increase for 2021 and 2022.</i>	1,185,000	1,240,000
343	40	27	CLEANING USAGE FEES	2,000	2,000
343	40	29	WATER CONNECTION FEES	5,000	5,000
343	40	42	FIRE SPRINKLER FEES	35,000	35,000
343	40	91	TURN ON/OFF FEES	30,000	30,000
349	10	00	INTERFUND SERVICES <i>Provided by Public Works Superintendent and Departmental Assistant.</i>	38,000	39,500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	10,000	12,000
369	90	00	MISCELLANEOUS	10,000	10,000
397	00	01	TRANSFER FROM BOND RESERVE FUND	140,000	-
WATER/SEWER TOTAL REVENUE				\$ 6,172,350	\$ 6,032,600

WATER FUND
2021/2022 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
			WATER DISTRIBUTION		
534	10	410	STATE EXAMINER'S CHARGES	\$ 5,800	\$ 6,000
534	50	100	SALARIES <i>Pays salaries for 6.83 full-time equivalent positions.</i>	460,000	476,000
534	50	110	OVERTIME	82,500	82,500
534	50	120	PART TIME HELP	21,600	21,600
534	50	130	STANDBY PAY	7,500	7,500
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	218,000	221,000
534	50	310	SUPPLIES <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	160,000	160,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	500	500
534	50	321	FUEL - VEHICLES	19,000	19,000
534	50	350	TOOLS <i>Drills, hydraulic tools, & hand tools.</i>	3,000	3,000
534	50	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	35,000	35,000
534	50	420	TELEMETERING/PHONE/POSTAGE	14,000	14,000
534	50	430	TRAVEL <i>Continued education and miscellaneous seminars.</i>	5,000	5,000
534	50	451	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	2,500	2,500
534	50	460	INSURANCE	55,000	57,000
534	50	470	UTILITY SERVICE <i>Costs for water/sewer/electricity/solid waste.</i>	48,000	48,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Leak detection asphalt repairs & meter repairs.</i>	40,000	40,000
534	50	481	SHOP AND RADIO REPAIR	2,000	2,000
534	50	482	HARDWARE MAINTENANCE	300	300
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	20,000	20,000

WATER FUND					
2021/2022 FINAL BUDGET					
FUND: 403 DEPT: 25					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
534	50	486	VEHICLE MAINTENANCE <i>Contract with Jacobsen Chevron.</i>	40,000	40,000
534	50	490	MISCELLANEOUS EXPENSES <i>Laundry, rain gear, dues, subscriptions and training.</i>	11,500	12,500
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales & 1.75% of connection charges (1/2 distribution).</i>	109,000	114,000
534	50	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	200,600	210,500
534	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	97,500	100,200
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Payments to the General Fund for engineering services.</i>	15,000	15,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	120,600	120,600
534	50	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	720	2020 REVENUE BOND PAYMENT - PRINCIPAL <i>Balance after 2022 payment \$3,487,500. 2040 payoff.</i>	258,000	263,000
582	34	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2020 payment \$3,300,353. 2035 payoff.</i>	254,000	254,000
592	34	830	2020 REVENUE BOND PAYMENT - INTEREST <i>Semi-annual interest payments. Payoff 2040</i>	119,000	112,000
592	34	833	ANNUAL INTEREST PAYMENT - SRF LOANS <i>Annual interest payments. 2035 payoff.</i>	58,000	54,000
592	34	890	MISCELLANEOUS DEBT EXPENSE	1,000	1,000
594	34	630	CAPITAL EXPENSE - STRUCTURES	120,000	20,000
594	34	651	CAPITAL EXPENSE - EQUIPMENT	40,000	20,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	2,353,500	2,233,000
			WATER DISTRIBUTION - SUB TOTAL	\$ 5,003,400	\$ 4,796,700

WATER FUND 2021/2022 FINAL BUDGET					
FUND: 403 DEPT: 25					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
			WATER TREATMENT		
538	10	410	STATE EXAMINER'S CHARGES	\$ 5,800	\$ 6,000
538	40	100	SALARIES <i>Pays salaries for 2.33 full-time equivalent positions.</i>	188,000	193,000
538	40	110	OVERTIME	4,000	4,150
538	40	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	85,000	86,000
538	40	310	SUPPLIES <i>Water Treatment Plant chemicals.</i>	70,000	71,000
538	40	311	SUPPLIES - WATER PURCHASE <i>Purchase water from City of Longview.</i>	50,000	55,000
538	40	321	FUEL - VEHICLES	600	650
538	40	350	TOOLS <i>Miscellaneous hand tools.</i>	800	800
538	40	410	PROFESSIONAL SERVICES - TESTING <i>Meter reading, Dept. Of Health testing.</i>	20,000	21,000
538	40	420	TELEMETERING/PHONE/POSTAGE <i>Telemetry for SE reservoir and PUD systems.</i>	5,500	5,600
538	40	430	TRAVEL <i>Miscellaneous training and seminars.</i>	500	750
538	40	451	EQUIPMENT RENTAL	250	250
538	40	460	INSURANCE	55,000	57,000
538	40	470	UTILITY SERVICE <i>Costs for water/sewer/electricity/solid waste.</i>	117,000	117,000
538	40	480	WATER TREATMENT PLANT REPAIR AND MAINTENANCE <i>Ranney pump, supply line, and lateral repair.</i>	40,000	40,000
538	40	482	HARDWARE MAINTENANCE	400	35,000
538	40	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	3,200	3,200
538	40	486	VEHICLE MAINTENANCE	500	500
538	40	490	MISCELLANEOUS EXPENSES	13,300	13,300
538	40	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales & 1.75% of connection fees (1/2 Wat. Treatment).</i>	109,000	114,000

WATER FUND
2021/2022 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
538	40	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	200,600	210,500
538	40	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	97,500	100,200
538	40	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	5,000	5,000
538	40	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	4,000	4,000
538	40	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - 2001 SRF LOAN <i>State Revolving Fund loan to finance the Water Treatment Plant upgrades. Balance after 2022 payment on the 2001 SRF loan \$0. Payoff 2022.</i>	80,000	80,000
592	38	831	ANNUAL INTEREST PAYMENT - SRF LOANS <i>Annual interest payments. 2022 payoff.</i>	3,000	2,000
594	40	650	CAPITAL EXPENSE - EQUIPMENT	4,000	4,000
			WATER TREATMENT - SUB TOTAL	\$ 1,168,950	\$ 1,235,900
WATER TOTAL EXPENDITURES				\$ 6,172,350	\$ 6,032,600

2021/2022 FINAL BUDGET

[illegible]

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WATER CAPITAL RESERVE FUND

2021/2022 FINAL BUDGET

FUND: 404 DEPT: 17

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
534	10	530	STATE UTILITY EXCISE TAX	\$ 700	\$ 700
594	17	001	WEST KELSO COWLITZ WAY CONNECTION	880,000	-
594	17	402	WATER SYSTEM PLAN UPDATE	30,000	-
594	20	631	PAXTON SUPPLY LINE	200,000	1,120,000
594	20	632	WEST MAIN PHASE 2	100,000	-
594	21	631	DAVIS TERRACE METER REPLACEMENT	100,000	-
594	21	632	SOUTH PACIFIC UPGRADES	120,000	-
594	21	633	WEST VISTA WATER IMPROVEMENTS	10,000	-
594	21	634	TREATMENT PLANT VFD REPLACEMENT	100,000	515,000
594	21	635	MILL STREET WATER QUALITY TEST	50,000	-
594	21	636	PUMP STATION FLOW METERS	75,000	-
594	21	637	SOUTH 4TH AVE WATERLINE REPLACEMENT	170,000	-
594	21	638	EMERGENCY RESPONSE PLAN UPDATE	30,000	-
594	22	631	SOURCE EVALUATION STUDY	100,000	150,000
594	22	632	NORTH KELSO TRANSMISSION LINE	-	210,000
594	34	631	ANNUAL REPLACEMENT PROGRAM	325,000	275,000
WATER CAPITAL RESERVE TOTAL EXPENDITURES				\$ 2,290,700	\$ 2,270,700

SEWER FUND									
2021/2022 FINAL BUDGET									

FUND: 405 DEPT: 25

[illegible]

SEWER TOTAL REVENUE	\$ 6,117,045	\$ 7,725,995
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SEWER FUND					
2021/2022 FINAL BUDGET					
FUND: 405 DEPT: 25					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
			SEWER COLLECTION		
535	10	100	SALARIES <i>Pays salaries for 6.83 full-time equivalent positions.</i>	\$ 460,000	\$ 476,000
535	10	110	OVERTIME & STANDBY	12,500	12,500
535	10	120	PART TIME HELP	21,600	21,600
535	10	110	STANDBY PAY	7,500	7,500
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	218,000	221,000
535	10	310	SUPPLIES	70,000	70,000
535	10	320	FUEL - EMERGENCY GENERATOR	1,500	1,500
535	10	350	TOOLS <i>Misc. tools for pump stations and service trucks.</i>	2,500	2,500
535	10	410	PROFESSIONAL SERVICES <i>1/3 Meter reading contract.</i>	25,000	25,000
535	10	413	STATE EXAMINER'S CHARGES	7,700	8,000
535	10	420	TELEMETERING/PHONE/POSTAGE	16,500	17,000
535	10	430	TRAVEL <i>Continued education.</i>	3,000	3,000
535	10	451	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	5,000	5,000
535	10	460	INSURANCE	92,000	94,000
535	10	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	35,000	35,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, root control, pump station cleaning, etc.</i>	80,000	80,000
535	10	481	SHOP AND RADIO REPAIR	1,500	1,500
535	10	482	HARDWARE MAINTENANCE	500	500
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	15,000	16,000
535	10	490	MISCELLANEOUS EXPENSES <i>Security, training, clothing and laundry.</i>	7,000	8,000

SEWER FUND					
2021/2022 FINAL BUDGET					
FUND: 405 DEPT: 25					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
535	10	510	REGIONAL SEWAGE TREATMENT <i>Payment to Three River Waste Water Association based on actual average flow.</i>	2,300,000	2,300,000
535	10	511	BEACON HILL <i>West Kelso Interceptor.</i>	2,345	2,345
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to regional sewer plant.</i>	116,000	121,000
535	10	541	CITY B & O TAX <i>10% of gross sewer revenues.</i>	573,000	588,800
535	10	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	130,000	133,600
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>Payments to the general fund for engineering services.</i>	22,000	22,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	80,400	80,400
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
535	50	321	FUEL - VEHICLES	19,000	19,000
535	50	481	VEHICLE MAINTENANCE	40,000	40,000
582	35	720	2020 REVENUE BOND PAYMENT - PRINCIPAL <i>Balance after 2022 payment \$1,292,500. 2040 payoff.</i>	53,000	52,500
592	35	830	2020 REVENUE BOND PAYMENT - INTEREST <i>Semi-annual interest payments. Payoff 2040</i>	41,000	39,750
594	35	630	CAPITAL EXPENSE - STRUCTURES <i>Pump station roof repairs.</i>	140,000	25,000
594	35	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc pump repair/replacements.</i>	40,000	20,000
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects.</i>	1,472,500	3,170,000
SEWER TOTAL EXPENDITURES				\$ 6,117,045	\$ 7,725,995

DRAINAGE FUND 2021/2022 FINAL BUDGET
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FUND: 407 DEPT: 52

[illegible]

DRAINAGE FUND
2021/2022 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
508	00	020	ENDING FUND BALANCE	\$ -	\$ 44,950
531	10	410	STATE EXAMINER'S CHARGES	1,800	1,900
531	34	410	NPDES COMPLIANCE <i>Phase 2 compliance.</i>	25,000	25,000
531	50	100	SALARIES <i>1 FTE Engineer and 2 FTE Drainage Techs.</i>	208,000	220,000
531	50	110	OVERTIME	3,000	3,300
531	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	84,000	86,000
531	50	310	SUPPLIES <i>Include catch basins, manholes, pipe, material & misc supplies.</i>	10,000	10,500
531	50	320	FUEL - VEHICLES	6,500	6,700
531	50	350	SMALL TOOLS/EQUIPMENT	750	750
531	50	410	PROFESSIONAL SERVICES	700	750
531	50	420	TELEPHONE/POSTAGE	5,500	5,700
531	50	430	TRAVEL	1,250	1,250
531	50	460	INSURANCE	45,000	45,000
531	50	470	ELECTRICITY	2,500	2,500
531	50	471	WATER/SEWER/GARBAGE	1,500	1,600
531	50	480	STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	50,000	52,000
531	50	481	HARDWARE MAINTENANCE	600	600
531	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	3,500	3,500
531	50	483	STREET SWEEPING	500	500
531	50	487	VEHICLE MAINTENANCE	15,000	16,000
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues, subscriptions.</i>	1,600	12,000

DRAINAGE FUND 2021/2022 FINAL BUDGET
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FUND: 407 DEPT: 52

[illegible]

DRAINAGE TOTAL EXPENDITURES	\$ 937,700	\$ 839,000
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\$	937,700	\$	839,000
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2021/2022 FINAL BUDGET

[illegible]

SEWER CAPITAL RESERVE TOTAL REVENUE	\$ 1,500,400	\$ 3,200,400
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SEWER CAPITAL RESERVE FUND

2021/2022 FINAL BUDGET

FUND: 408 DEPT: 28

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2021	2022
535	19	410	SEWER SERVICE AREA STUDY	\$ 25,000	\$ -
535	50	530	STATE UTILITY TAX	400	400
594	17	002	UNDERGROUND TANK REMOVAL	-	300,000
594	19	631	DONATION PUMP STATION DESIGN/CONSTRUCTION	500,000	2,500,000
594	20	631	WEST MAIN PHASE 2	375,000	-
594	21	631	SOUTH PACIFIC SEWER IMPROVEMENTS	600,000	-
594	35	631	ANNUAL REPLACEMENT PROGRAM	-	400,000
SEWER CAPITAL RESERVE TOTAL EXPENDITURES				\$ 1,500,400	\$ 3,200,400

2021/2022 FINAL BUDGET

[illegible]

WATER GUARANTEE DEPOSIT TOTAL REVENUE	\$ 200,000	\$ 200,000
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2021/2022 FINAL BUDGET

[illegible]

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2021/2022 FINAL BUDGET

[illegible]

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2021/2022 FINAL BUDGET

[illegible]

DRAINAGE CAPITAL TOTAL EXPENDITURES	\$ 325,000	\$ 150,000
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2021/2022 FINAL BUDGET

BASUB	ELE	OBJ
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ACCOUNT DESCRIPTION

2021

2022

308

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44

	BEGINNING FUND BALANCE
General Fund	\$100,000
Special Fund	\$50,000
Total	\$150,000

\$	117,230
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\$	-
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361

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INVESTMENT INTEREST

100

100

Beginning cash required for operations.

Investment of idle cash until payments due.

W/S	REF/IMP	REV	BOND	TOTAL	REVENUE
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42
43	44	45	46	47	48
49	50	51	52	53	54
55	56	57	58	59	60
61	62	63	64	65	66
67	68	69	70	71	72
73	74	75	76	77	78
79	80	81	82	83	84
85	86	87	88	89	90
91	92	93	94	95	96
97	98	99	100	101	102
103	104	105	106	107	108
109	110	111	112	113	114
115	116	117	118	119	120
121	122	123	124	125	126
127	128	129	130	131	132
133	134	135	136	137	138
139	140	141	142	143	144
145	146	147	148	149	150
151	152	153	154	155	156
157	158	159	160	161	162
163	164	165	166	167	168
169	170	171	172	173	174
175	176	177	178	179	180
181	182	183	184	185	186
187	188	189	190	191	192
193	194	195	196	197	198
199	200	201	202	203	204
205	206	207	208	209	210
211	212	213	214	215	216
217	218	219	220	221	222
223	224	225	226	227	228
229	230	231	232	233	234
235	236	237	238	239	240
241	242	243	244	245	246
247	248	249	250	251	252
253	254	255	256	257	258
259	260	261	262	263	264
265	266	267	268	269	270
271	272	273	274	275	276
277	278	279	280	281	282
283	284	285	286	287	288
289	290	291	292	293	294
295	296	297	298	299	300
301	302	303	304	305	306
307	308	309	310	311	312
313	314	315	316	317	318
319	320	321	322	323	324
325	326	327	328	329	330
331	332	333	334	335	336
337	338	339	340	341	342
343	344	345	346	347	348
349	350	351	352	353	354
355	356	357	358	359	360
361	362	363	364	365	366
367	368	369	370	371	372
373	374	375	376	377	378
379	380	381	382	383	384
385	386	387	388	389	390
391	392	393	394	395	396
397	398	399	400	401	402
403	404	405	406	407	

\$ 117,330

\$ 100

2021/2022 FINAL BUDGET

[illegible]

71

2021/2022 FINAL BUDGET

[illegible]

W/S REV BOND RESERVE TOTAL REVENUE	\$ 140,000	\$ -
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2021/2022 FINAL BUDGET

[illegible]

W/S REV BOND RESERVE TOTAL EXPENDITURES	\$ 140,000	\$ -
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2021/2022 FINAL BUDGET

[illegible]

74

2021/2022 FINAL BUDGET

[illegible]

75

2021/2022 FINAL BUDGET

BASUB	ELE	OBJ
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2021

2022

[illegible]

\$	104,000	\$	108,000
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2021/2022 FINAL BUDGET

[illegible]

77