

CITY OF KELSO

2017/2018

PRELIMINARY BUDGET



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CITY OF KELSO

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City of Kelso

203 S. Pacific Avenue, PO Box 819 Kelso, WA 98626



October 28, 2016

To the Honorable David Fatcher, Mayor
Members of the City Council
Citizens of Kelso

I am pleased to present the City's biennial budget for the 2017-2018 fiscal biennium. This budget reflects the Council's goals while maintaining our core services. The budget document incorporates the City Council's priorities from the various budget goals and action plan discussions which include the following:

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

While this budget is technically a biennial budget, it is broken out as two annual budgets with 2017 and 2018 in separate columns. Annual appropriated budgets are adopted for each City fund and constitute the legal authority for expenditures at that level. The preliminary budget proposes the use of approximately \$100,000 of General Fund Reserves in 2017 and \$370,000 in 2018. In addition, this budget proposes the use of reserves from other general fund supported funds (Street and Capital Projects Funds) in the amount of \$150,000 in both 2017 and 2018, respectively. With the exception of the addition of two patrol officers in the police department, an airport operations manager assigned to the Southwest Washington Regional Airport, and one general maintenance technician in the parks department, this budget retains, for the most part, the current level of service to the citizens.

Economic Environment

During the 2105/2016 biennium, the City experienced a rebound in certain general fund revenues. Sales tax in 2015 and 2106 (projected) have/will exceed pre-recession levels; State shared revenues have, for the most part, been restored to pre-recession levels; and for the 2015/2016 biennium, the city increased the tax levied on water, sewer, and solid waste utilities from 8% to 10%. Although we have seen a recovery in general fund revenues, we do not anticipate the same level of sales tax collections in the 2017/2018 biennium as we received in the 2015/2106 biennium. 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 that are scheduled for completion prior to 2017.

Challenges for the 2017-2018 Budget Process

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

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

- Cost of Living increases of 2% in 2017 and 2018 (2.5% for police officers in 2018).
- Employer portion of PERS pension contributions will increase by 1.3% of employee salaries in 2017.
- New full-time position in Parks Department.
- Two new full-time positions in Police Department.
- New full-time position in City Manager’s Office (added in 2016).
- New full-time position in Engineering Department (added in 2016).
- Increases in employee health insurance benefits.
- Increase in property and general liability insurance premiums.
- Debt service on the G.O. Bond which was issued in 2016.
- Vehicle replacement in police department, 3 vehicles in 2017 and two vehicles in 2018.

General Fund Departments	General Fund Expenditures				
	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
City Council	\$80,223	\$84,293	\$160,349	\$166,436	\$167,121
Municipal Court	165,054	215,611	249,000	244,900	234,600
City Manager	203,228	230,699	263,750	335,213	345,400
Finance	552,312	570,388	669,500	632,300	643,600
Attorney	110,555	119,388	131,250	143,589	144,575
Police Operations	3,160,051	3,303,530	3,540,570	3,789,298	3,861,943
Police Records	384,978	391,094	440,500	463,700	477,736
Jail	246,834	250,806	301,500	315,000	315,000
General Government	1,347,344	1,282,553	1,599,275	1,392,687	1,623,252
Engineering	639,991	597,828	1,279,060	1,193,550	712,750
Community Development	313,262	319,979	315,620	333,937	313,830
Fire/Emergency Medical	<u>170,952</u>	<u>170,952</u>	<u>172,000</u>	<u>171,000</u>	<u>171,000</u>
Total Expenditures	<u>\$7,374,784</u>	<u>\$7,537,121</u>	<u>\$9,122,374</u>	<u>\$9,181,610</u>	<u>\$9,010,807</u>

2017/2018 Revenue Assumptions

Revenue forecasts were made assuming the current economic conditions will continue through the 2018 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 7% over 2015 actual levels in 2017 and another 2% in 2018. Business and Occupation taxes are projected to decrease in 2017 as construction projects in the City wrap up and remain flat in 2018. Sales tax, which represents the City's largest single source of revenue, is projected to decrease in 2017 and remain flat in 2018 but are projected to remain higher than pre-recession levels.

2017/2018 Expenditure Assumptions

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2017 and 2018 project two percent (2%) increases for all City employees (2.5% for Police Officers in 2018). The number of full-time employees is projected to increase by four (4) positions in 2017.

City of Kelso Full-time Positions						
	2013	2014	2015	2016	2017	2018
General Government						
Community Development	3.0	1.7	1.7	3.0	3.0	3.0
Finance	7.0	7.0	7.0	7.0	7.0	7.0
City Attorney	.4	.4	.4	.4	.4	.4
Admin.	2.0	2.0	1.6	1.6	2.6	2.6
Engineering	4.6	4.6	5.0	5.0	5.0	5.0
Airport	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety						
Police						
Admin.	2.0	2.0	2.0	3.0	3.0	3.0
Officers	22.0	22.0	23.0	23.0	25.0	25.0
Civilians	4.0	4.0	4.0	4.0	4.0	4.0
Highways & Streets						
Maintenance	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	4.0	4.0	5.0	5.0	5.0	5.0
Parks	1.0	1.0	1.0	1.0	2.0	2.0
Utilities						
Water	8.5	8.5	8.6	8.6	8.6	8.6
Sewer	6.5	6.5	6.4	6.4	6.4	6.4
Drainage	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE's	<u>70.0</u>	<u>69.7</u>	<u>71.7</u>	<u>74.0</u>	<u>78.0</u>	<u>78.0</u>

On the benefits side, the City offers four health benefit plans to its employees—HSA-qualified high deductible plan and traditional \$500 deductible plan through either a PPO or HMO model. The City pays either most or all of the premiums for the high deductible plans and contributes the amount of the deductible into a health savings account. For those employees choosing the traditional plan, the City applies the amount it would pay for the high deductible option, including the health savings contribution, to the premium of the traditional plan and the employee pays any remaining premium balance. The City has experienced substantial savings on medical insurance since the implementation of this defined contribution model. Our projections for 2017/2018 reflect these savings. Depending on the insurance provider chosen by the employee, we are projecting an increase of approximately 2% to 5% in 2017 and 5% for 2018.

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 2017 and 2018 include the following:

- 2017 – Citywide Street Overlay project \$100,000. Funded by transfer from the general fund.
- 2017 – Yew Street Reconstruction project \$1,000,000. Funded by the 2016 G.O. Bond.
- 2017 – Sidewalk Improvement Program \$50,000. Funded by transfer from general fund.
- 2017 – Bridge Scour project \$200,000. Funded by Bridge Maintenance Reserve account.
- 2017 – Minor Road Repair \$1,400,000. Funded by the 2016 G.O. Bond.
- 2017 – South Pacific Pavement Rehabilitation \$600,000. Funded by State grant and 2016 G.O. Bond.
- 2017/2018 – Streetlight Upgrades \$300,000. Funded by transfer from general fund and 2016 G.O. Bond.
- 2017/2018 – Railroad Crossing Environmental Study \$900,000. Funded by State grant.
- 2018 – Citywide Street Overlay project \$400,000. Funded by transfer from the general fund and road maintenance fees paid by Waste Control.
- 2018 – SAFE Routes to Schools project \$400,000. Funded by State grant.
- 2018 – Oak Street Revitalization \$150,000. Funded by transfer from general fund.

Funding for the South Pacific Pavement Rehabilitation and the SAFE Routes to Schools projects has not been secured.

Parks Fund

The Parks Fund has budgeted for 2017 and 2018 \$1,200,000 to perform a parks master plan and do paving improvements at Tam O'Shanter Park. The City anticipates a \$1,000,000 grant from the State with a local match being provided from Mitigation Bank proceeds.

Miscellaneous Funds

The HUD Grant Fund has budgeted for 2017 and 2018 transfers from HUD #1 of \$10,000 in each year for the Kelso Downtown Façade Improvement program. Transfers from HUD #'s 2 thru 6 in the amount of \$60,000 and 61,000 to the general fund for nuisance abatement in 2017 and 2018, respectively. HUD #'s 2 thru 6 will also utilize \$150,000 for blight removal throughout the City in both 2017 and 2018.

Utility Funds

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

Proposed utility rate increases are as follows:

	2017	2018
Water – residential & commercial	2.0%	3.0%
Water – industrial	0%	1.0%
Sewer – residential & commercial	2.0%	2.0%
Sewer – industrial	4.0%	2.0%
Stormwater	4.0%	4.0%
Solid Waste/Recycling	4.0%	2.0%

Projects budgeted for 2017 and 2018 include the following:

- 2017 – Minor Road Reservoir Upgrade \$4,600,000. Funded by State grant and Drinking Water State Revolving Fund loan.
- 2017 – South Kelso Drive Waterline \$1,000,000. Funded by State grant and Drinking Water State Revolving Fund loan.
- 2017 – West Cowlitz Way Connection \$500,000. Funded by water rates.
- 2017 – Roof replacement at City’s public works shop \$200,000. Funded by water and sewer rates.

Funding for these projects has been secured.

In Summary

I am pleased to present the City of Kelso’s 2017/2018 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 2017/2018 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 2017 and 2018. 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
2017/18 PRELIMINARY BUDGET
 FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2015 ACTUAL	2016 BUDGET	2017 PRELIMINARY	2018 PRELIMINARY	2016 - 17 % CHG
001	GENERAL FUND	\$ 7,537,121	\$ 9,122,374	\$ 9,181,610	\$ 9,010,807	0.6%
101	STREET MAINTENANCE FUND	619,833	814,466	943,875	732,372	15.9%
102	ARTERIAL STREET FUND	1,075,671	5,122,502	4,145,509	1,535,950	-19.1%
103	LIBRARY FUND	502,828	526,491	554,754	578,084	5.4%
104	PATHS & TRAILS FUND	-	45,000	-	-	0.0%
105	KELSO STATION FUND	50,023	59,780	57,420	58,520	-3.9%
106	STADIUM FUND	102,754	133,450	235,612	124,500	76.6%
107	HIGHLANDER FESTIVAL FUND	33,300	60,900	37,300	37,300	-38.8%
108	PARKS & RECREATION FUND	242,435	284,293	536,206	1,348,625	88.6%
111	TAM O'SHANTER PARK FUND	-	15,000	-	-	0.0%
114	HUD GRANT FUND	60,986	460,000	220,000	221,000	-52.2%
115	FACADE IMPROVEMENT FUND	-	10,000	10,000	10,000	0.0%
120	CRIMINAL JUSTICE FUND	234,954	264,950	255,154	262,690	-3.7%
125	TRANSPORTATION BENEFIT DISTRICT	140,938	406,000	165,000	175,000	-59.4%
206	LTD TAX G.O. BOND FUND	210,953	484,962	637,468	430,963	31.4%
301	CAPITAL PROJECTS FUND	80,000	160,000	130,000	130,000	-18.8%
402	SOLID WASTE FUND	1,481,206	1,549,209	1,596,274	1,628,952	3.0%
403	WATER FUND	3,552,779	3,095,347	4,227,216	4,642,472	36.6%
404	WATER CAPITAL RESERVE FUND	800,418	6,035,500	6,250,500	600,500	3.6%
405	SEWER FUND	5,526,114	4,918,631	5,442,545	5,455,725	10.7%
407	DRAINAGE FUND	784,502	1,084,730	913,255	833,122	-15.8%
408	SEWER CAPITAL RESERVE FUND	597,631	585,000	600,000	450,000	2.6%
409	WATER GUARANTEE DEPOSIT FUND	144,550	145,000	200,000	200,000	37.9%
410	DRAINAGE CAPITAL RESERVE FUND	39,062	550,000	200,000	150,000	-63.6%
413	1992/2002 REVENUE BOND FUND	-	-	-	-	0.0%
414	BOND RESERVE FUND	-	-	30,000	-	100.0%
502	EQUIPMENT RESERVE FUND	273,850	358,098	509,000	225,000	42.1%
601	FIREMEN'S PENSION FUND	158,319	181,850	216,000	222,000	18.8%
TOTAL APPROPRIATIONS		\$ 24,250,227	\$ 36,473,533	\$ 37,294,698	\$ 29,063,582	2.3%

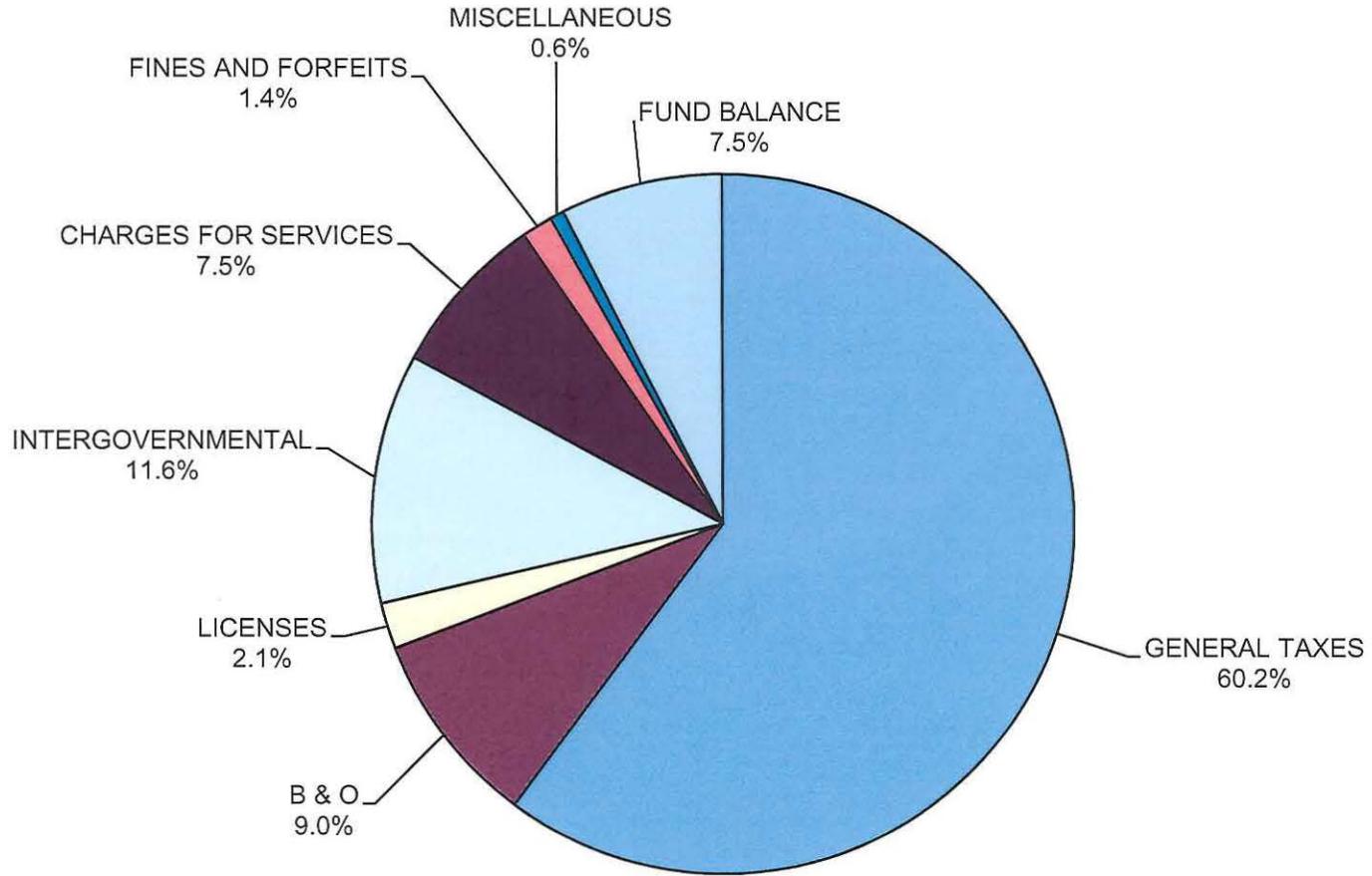
CITY OF KELSO
2017/18 PRELIMINARY BUDGET

GENERAL FUND REVENUE SUMMARY

REVENUE TYPE	2015 ACTUAL	2016 BUDGET	2017 PRELIMINARY	2018 PRELIMINARY	2016 - 17 % CHG
GENERAL TAXES Property, Retail Sales, Excise and Utility Taxes.	\$ 5,709,705	\$ 5,488,941	\$ 5,767,391	\$ 5,828,169	5.1%
BUSINESS & OCCUPATIONAL TAXES Includes admissions tax.	874,760	825,000	908,000	911,000	10.1%
LICENSES AND PERMITS	131,298	195,200	150,900	150,900	-22.7%
INTERGOVERNMENTAL Grants, Entitlements and Shared Revenues.	545,284	1,056,250	1,062,800	555,000	0.6%
CHARGES FOR SERVICES Interfund Service Charges and Planning, Zoning Fees.	770,609	685,971	962,350	957,350	40.3%
FINES AND FORFEITS	110,311	130,500	125,500	125,500	-3.8%
MISCELLANEOUS REVENUES Investment Interest, Donations and Sale of Fixed Assets.	95,329	57,900	108,500	112,000	87.4%
BEGINNING CASH OBLIGATED	-	682,612	96,169	370,888	-85.9%
TOTAL GENERAL FUND	\$ 8,237,296	\$ 9,122,374	\$ 9,181,610	\$ 9,010,807	0.6%

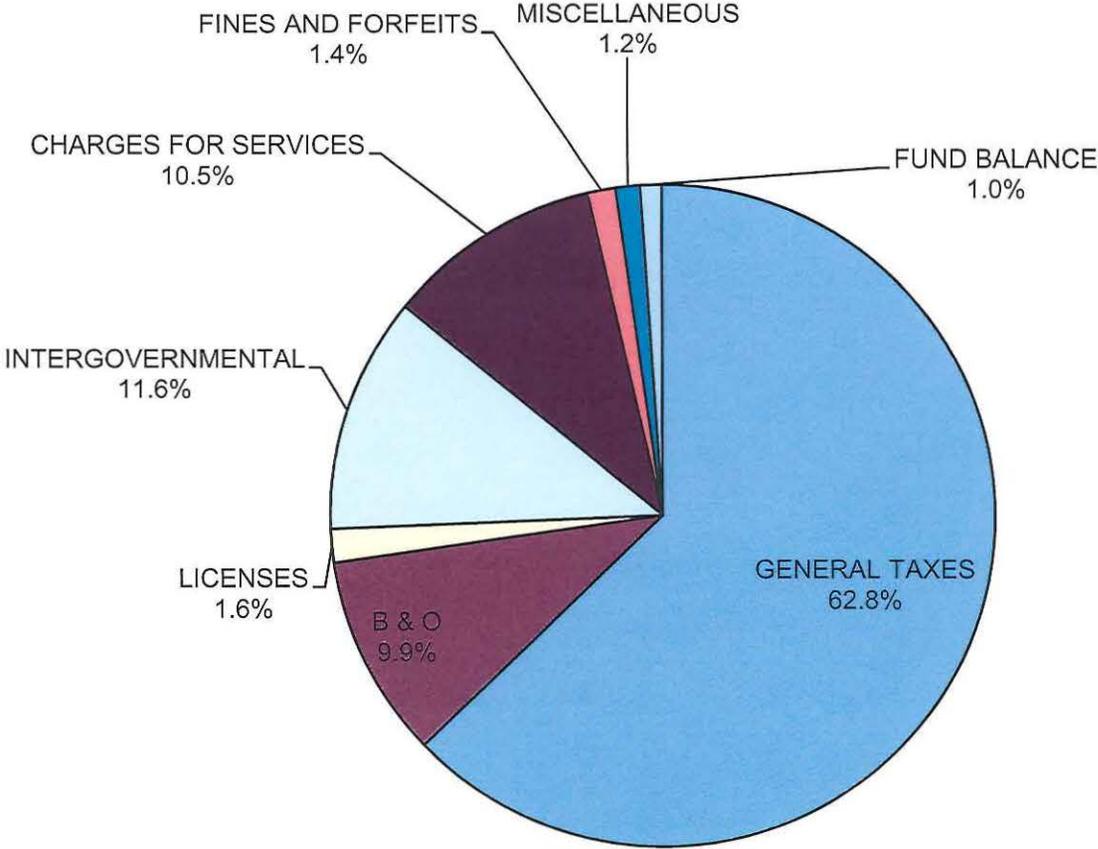
CITY OF KELSO

2016 GENERAL FUND REVENUE SUMMARY (BUDGET)



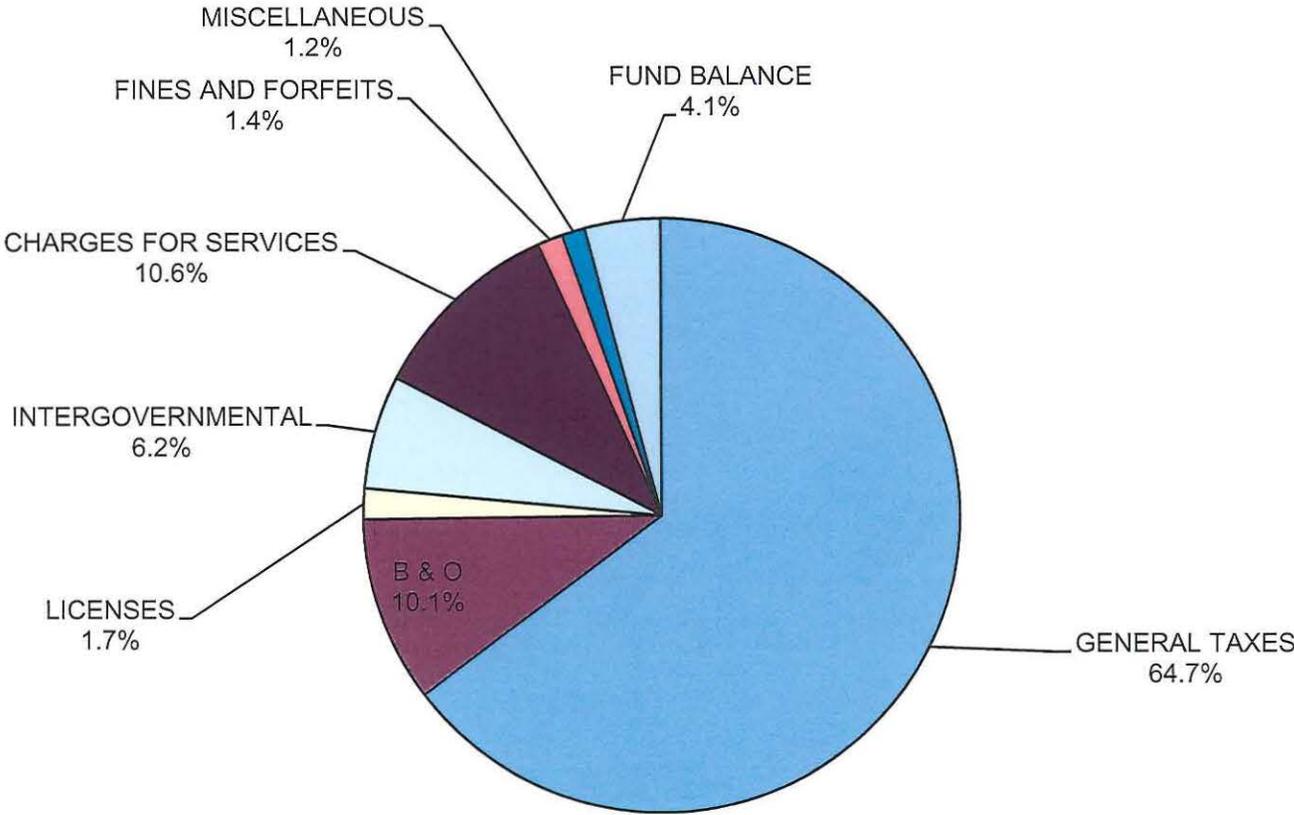
CITY OF KELSO

2017 GENERAL FUND REVENUE SUMMARY (BUDGET)



CITY OF KELSO

2018 GENERAL FUND REVENUE SUMMARY (BUDGET)



CITY OF KELSO
2017/18 PRELIMINARY BUDGET

SALES TAX AND PROPERTY TAX DISTRIBUTION HISTORY

SALES TAX

FUND #	FUND	2015 ACTUAL	2016 BUDGET	2017 PRELIMINARY	2018 PRELIMINARY	\$ DIFF	2016 - 17 % CHG
001	GENERAL	\$1,203,042	\$ 888,851	\$ 995,586	\$ 980,736	\$ 106,735	12.0%
101	STREET	411,608	427,157	346,439	332,972	(80,718)	-18.9%
103	LIBRARY	380,060	440,436	493,079	515,699	52,643	12.0%
108	PARKS	203,660	213,056	234,146	241,843	21,090	9.9%
601	FIRE PENSION	3,955	-	30,750	28,750	30,750	100.0%
	TOTAL	\$2,202,325	\$ 1,969,500	\$ 2,100,000	\$ 2,100,000	\$ 130,500	6.6%

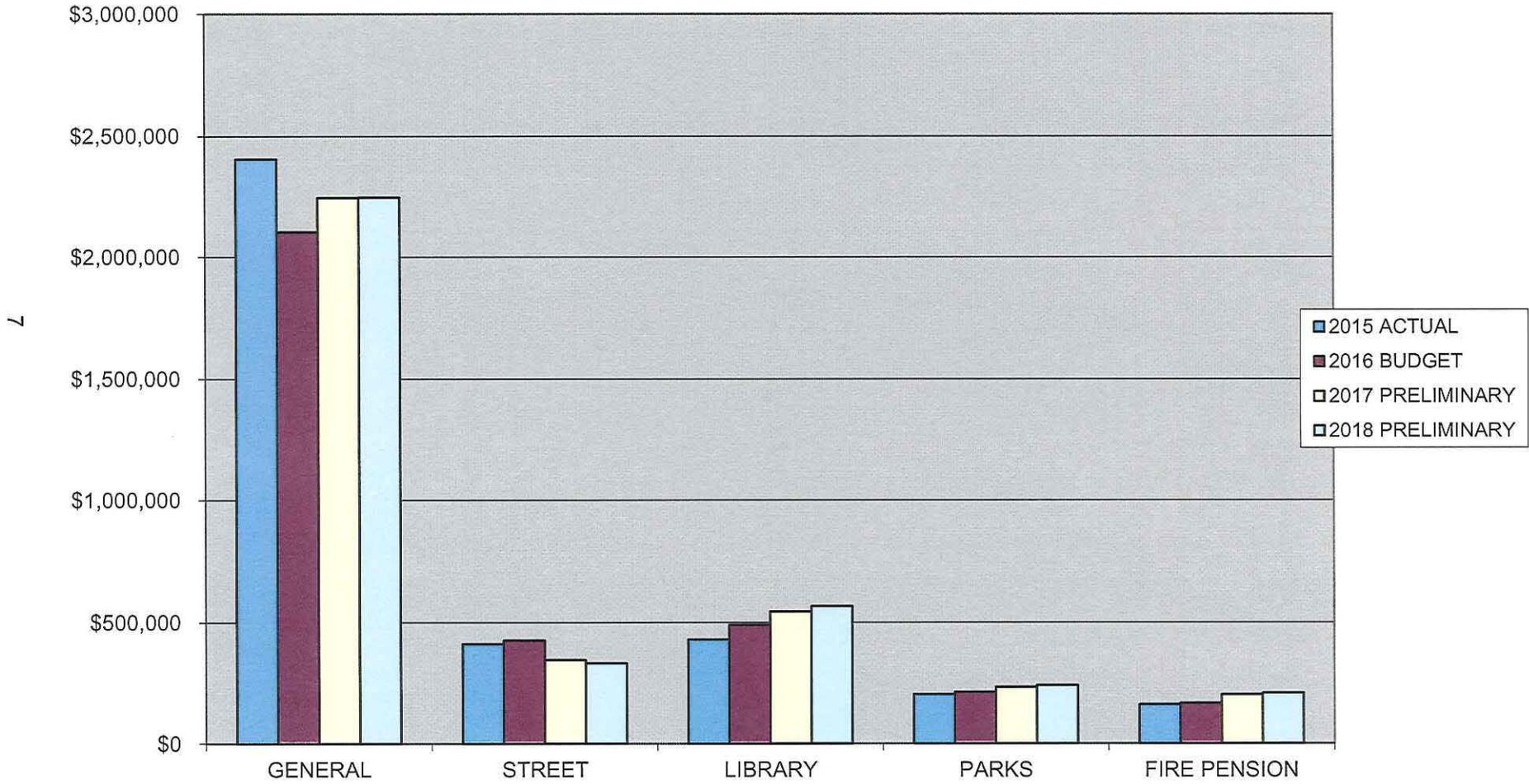
PROPERTY TAX

FUND #	FUND	2015 ACTUAL	2016 BUDGET	2017 PRELIMINARY	2018 PRELIMINARY	\$ DIFF	2016 - 17 % CHG
001	GENERAL	\$1,202,550	\$ 1,215,350	\$ 1,250,305	\$ 1,267,033	\$ 34,955	2.9%
103	LIBRARY	50,500	50,500	50,500	50,500	-	0.0%
601	FIRE PENSION	157,950	167,150	172,000	180,000	4,850	2.9%
	TOTAL	\$1,411,000	\$ 1,433,000	\$ 1,472,805	\$ 1,497,533	\$ 39,805	2.8%

COMBINED SALES AND PROPERTY TAXES

FUND #	FUND	2015 ACTUAL	2016 BUDGET	2017 PRELIMINARY	2018 PRELIMINARY	\$ DIFF	2016 - 17 % CHG
001	GENERAL	\$2,405,592	\$2,104,201	\$2,245,891	\$2,247,769	\$ 141,690	6.7%
101	STREET	411,608	427,157	346,439	332,972	(80,718)	-18.9%
103	LIBRARY	430,560	490,936	543,579	566,199	52,643	10.7%
108	PARKS	203,660	213,056	234,146	241,843	21,090	9.9%
601	FIRE PENSION	161,905	167,150	202,750	208,750	35,600	21.3%
	TOTAL	\$3,613,325	\$ 3,402,500	\$ 3,572,805	\$ 3,597,533	\$ 170,305	5.0053%

CITY OF KELSO COMBINED SALES AND PROPERTY TAXES



CITY OF KELSO

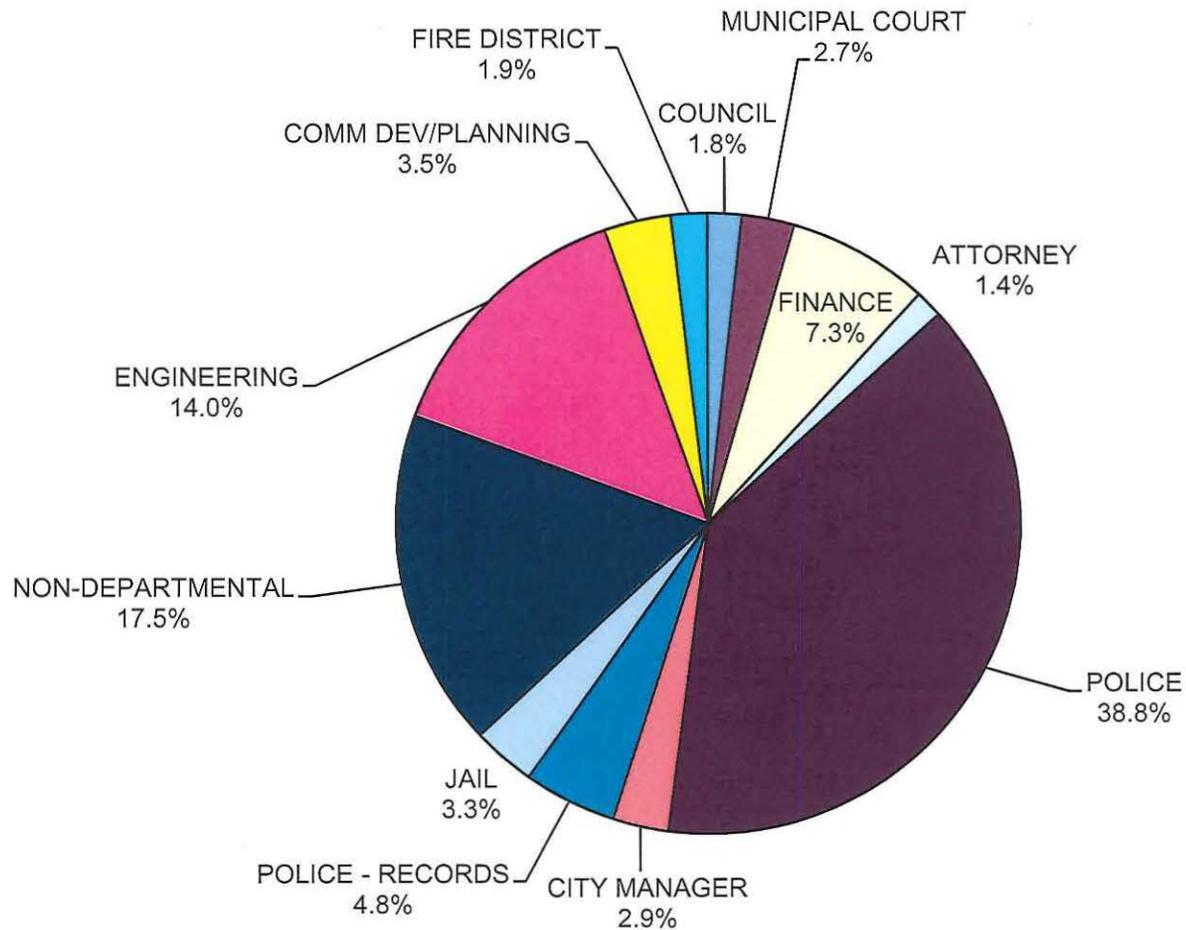
2017/2018 PRELIMINARY BUDGET

GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY

DEPT #	DEPARTMENT	2015 ACTUAL	2016 BUDGET	2017 PRELIMINARY	2018 PRELIMINARY	2016 - 17 % CHG
01	COUNCIL	\$ 84,293	\$ 160,349	\$ 166,436	\$ 167,121	3.80%
02	MUNICIPAL COURT	215,611	249,000	244,900	234,600	-1.65%
03	CITY MANAGER	230,699	263,750	335,213	345,400	27.09%
04	FINANCE	570,388	669,500	632,300	643,600	-5.56%
05	ATTORNEY	119,388	131,250	143,589	144,575	9.40%
06	POLICE	3,303,530	3,540,570	3,789,298	3,861,943	7.03%
07	POLICE - RECORDS	391,094	440,500	463,700	477,736	5.27%
08	JAIL	250,806	301,500	315,000	315,000	4.48%
09	NON-DEPARTMENTAL	1,282,553	1,599,275	1,392,687	1,623,252	-12.92%
12	ENGINEERING	597,828	1,279,060	1,193,550	712,750	-6.69%
13	COMM DEV/PLANNING	319,979	315,620	333,937	313,830	5.80%
14	FIRE DISTRICT	170,952	172,000	171,000	171,000	-0.58%
	TOTAL GENERAL FUND	\$ 7,537,121	\$ 9,122,374	\$9,181,610	\$ 9,010,807	0.65%

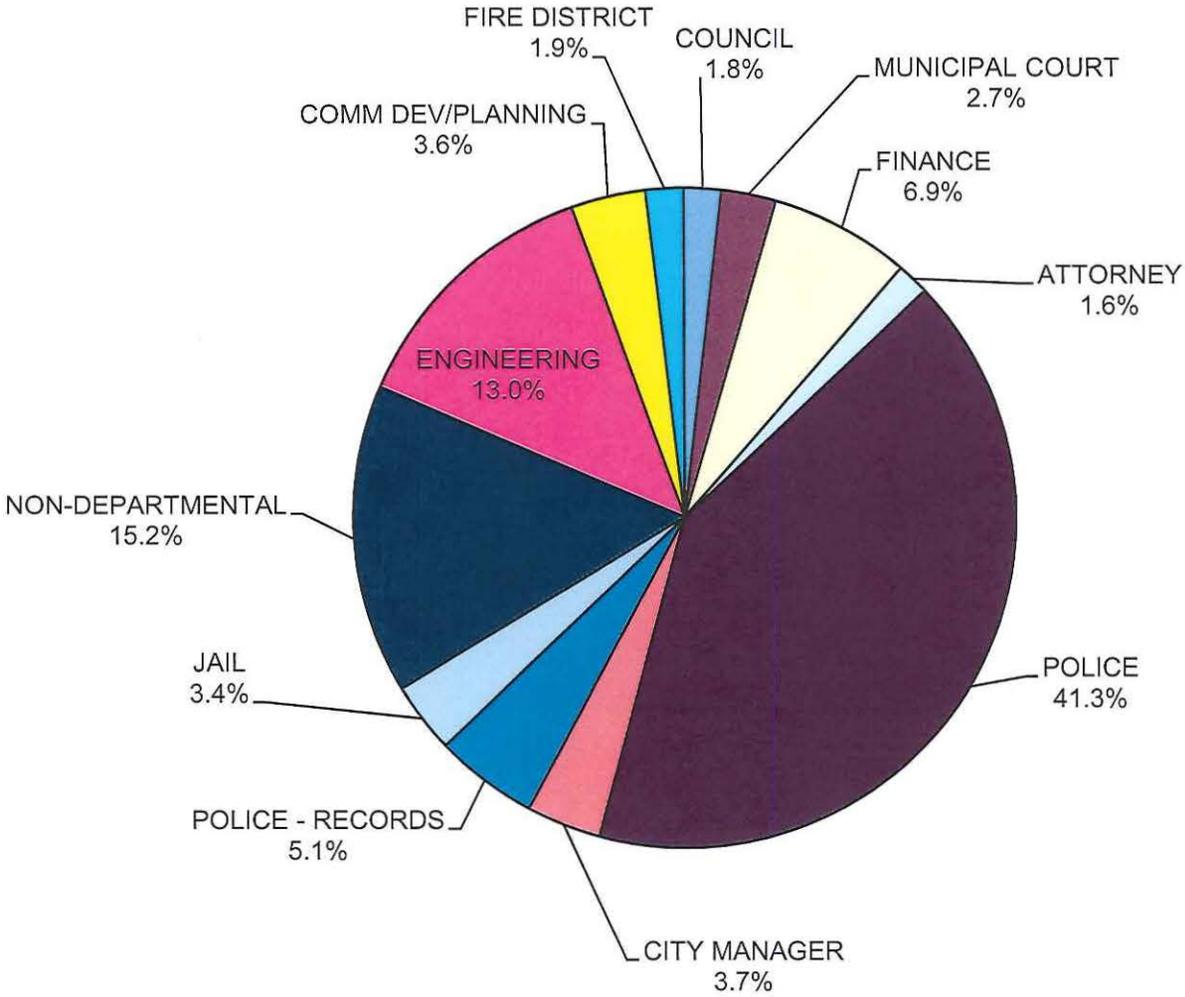
CITY OF KELSO

2016 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



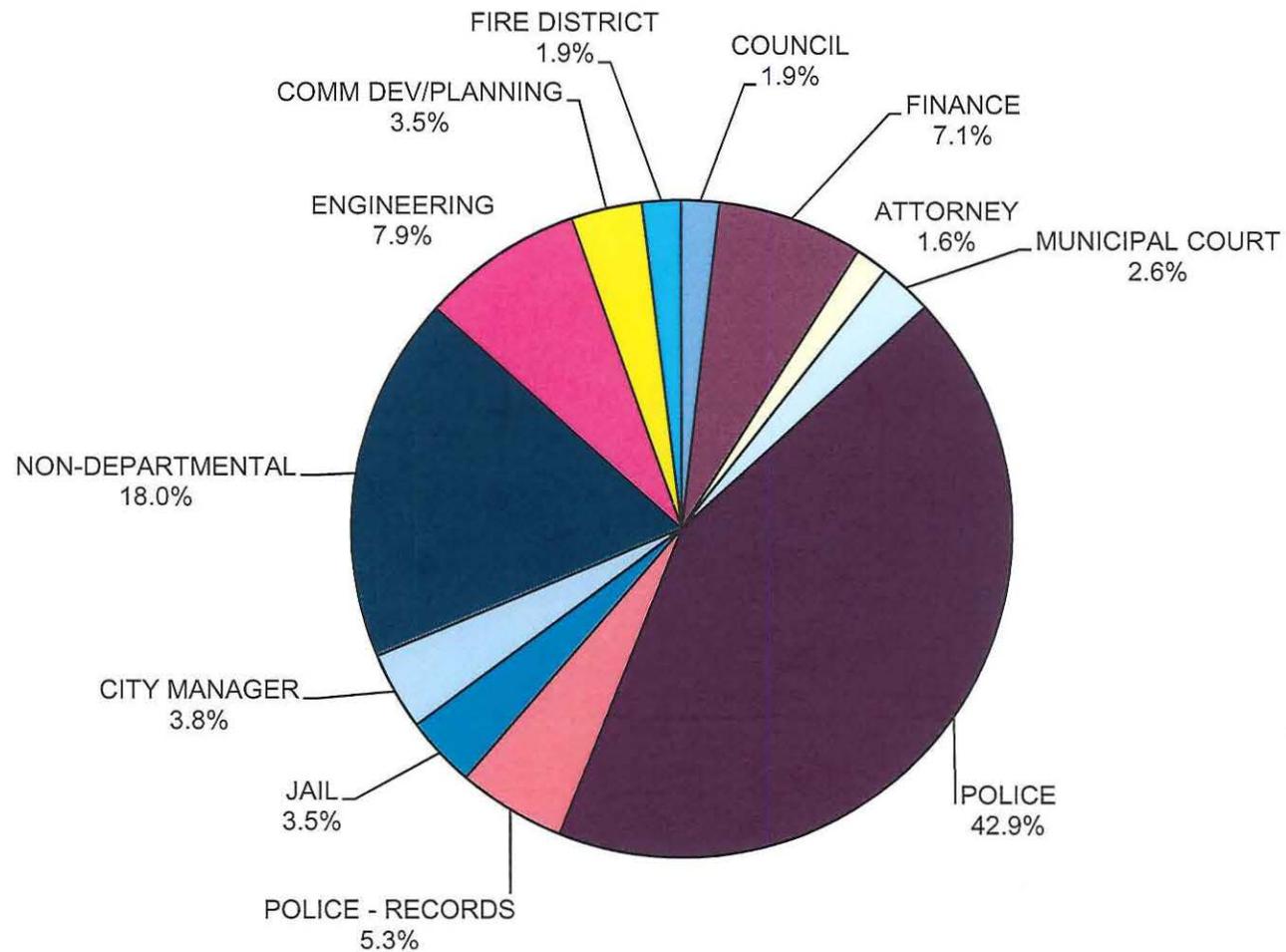
CITY OF KELSO

2017 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



CITY OF KELSO

2018 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



**Finance/City Manager/Computer Services - Salaries/Benefits
Distribution Per Fund
2017 prelim bud**

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
Customer Service	\$53,626	43.0% \$23,059	21.0% \$11,261	20.0% \$10,725	3.0% \$1,609	0.0% \$0	13.0% \$6,971	100.0% \$53,626	Allocation based on the number of receipts issued during the most recent fiscal year.
Finance Director	\$153,421	40.0% \$61,368	8.0% \$12,274	3.0% \$4,603	2.0% \$3,068	3.0% \$4,603	44.0% \$67,505	100.0% \$153,421	Allocation based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$7,322	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$7,322	100.0% \$7,322	10% of time allocated to General fund for the administration of business licenses.
Acctg Assist I	\$32,948	40.0% \$13,179	8.0% \$2,636	3.0% \$988	2.0% \$659	3.0% \$988	44.0% \$14,497	100.0% \$32,948	45 % of time allocated based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$32,948	20.0% \$6,590	0.0% \$0	4.0% \$1,318	8.0% \$2,636	4.0% \$1,318	64.0% \$21,086	100.0% \$32,948	45 % of time allocated based on total employees per fund during the most recent fiscal year.
Deputy Clerk	\$23,145	43.0% \$9,952	21.0% \$4,860	20.0% \$4,629	3.0% \$694	0.0% \$0	13.0% \$3,009	100.0% \$23,145	32 % of allocation based on the number of receipts issued during the most recent fiscal year.
Deputy Clerk	\$51,517	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$51,517	100.0% \$51,517	68% is allocated to general government.
Accounting Manager	\$51,862	20.0% \$10,372	0.0% \$0	4.0% \$2,074	8.0% \$4,149	4.0% \$2,074	64.0% \$33,191	100.0% \$51,862	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Accounting Manager	\$51,862	40.0% \$20,745	8.0% \$4,149	3.0% \$1,556	2.0% \$1,037	3.0% \$1,556	44.0% \$22,819	100.0% \$51,862	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Utility Billing Clerk	\$66,791	48.0% \$32,060	24.0% \$16,030	23.0% \$15,362	0.0% \$0	0.0% \$0	5.0% \$3,340	100.0% \$66,791	Based on total number of Utility customers
Dept. Assist	\$34,762	43.0% \$14,947	21.0% \$7,300	20.0% \$6,952	3.0% \$1,043	0.0% \$0	13.0% \$4,519	100.0% \$34,762	50 % of allocation based on the number of receipts issued during the most recent fiscal year.
Dept. Assist	\$34,762	40.0% \$13,905	8.0% \$2,781	3.0% \$1,043	2.0% \$695	3.0% \$1,043	44.0% \$15,295	100.0% \$34,762	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Computer Services	\$67,050	35.0% \$23,468	6.0% \$4,023	2.0% \$1,341	2.0% \$1,341	2.0% \$1,341	53.0% \$35,537	100.0% \$67,050	
Admin Programs Manager	\$106,090	20.0% \$21,218	0.0% \$0	4.0% \$4,244	8.0% \$8,487	4.0% \$4,244	64.0% \$67,898	100.0% \$106,090	100% of time allocated based on total employees per fund during the most recent fiscal year.
City Manager	\$91,130	40.0% \$36,452	8.0% \$7,290	3.0% \$2,734	2.0% \$1,823	3.0% \$2,734	44.0% \$40,097	100.0% \$91,130	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
City Manager	\$91,130	20.0% \$18,226	0.0% \$0	4.0% \$3,645	8.0% \$7,290	4.0% \$3,645	64.0% \$58,323	100.0% \$91,130	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Total Transfer From Fund XXX		\$305,541	\$72,604	\$61,214	\$34,532	\$23,546	\$452,926	\$950,363	

Total Transfer to General (2017) \$497,437
Total Transfer to General (2016) \$415,271

2017 Preliminary Budget	\$305,541	\$72,604	\$61,214	\$34,532	\$23,546	\$452,926	\$950,363
2016 Actual Budget	\$258,786	\$62,930	\$56,166	\$24,843	\$12,546	\$406,501	\$821,772
2017 Percent Increase/(Decrease)	18.07%	15.37%	8.99%	39.00%	87.68%	11.42%	15.65%

Finance/City Manager/Computer Services - Salaries/Benefits
Distribution Per Fund
2018 prelim bud

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
Customer Service	\$57,808	43.0% \$24,857	21.0% \$12,140	20.0% \$11,562	3.0% \$1,734	0.0% \$0	13.0% \$7,515	100.0% \$57,808	Allocation based on the number of receipts issued during the most recent fiscal year.
Finance Director	\$157,540	40.0% \$63,016	8.0% \$12,603	3.0% \$4,726	2.0% \$3,151	3.0% \$4,726	44.0% \$69,318	100.0% \$157,540	Allocation based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$7,539	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$7,539	100.0% \$7,539	10% of time allocated to General fund for the administration of business licenses.
Acctg Assist I	\$33,925	40.0% \$13,570	8.0% \$2,714	3.0% \$1,018	2.0% \$679	3.0% \$1,018	44.0% \$14,927	100.0% \$33,925	45 % of time allocated based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$33,925	20.0% \$6,785	0.0% \$0	4.0% \$1,357	8.0% \$2,714	4.0% \$1,357	64.0% \$21,712	100.0% \$33,925	45 % of time allocated based on total employees per fund during the most recent fiscal year.
Deputy Clerk	\$24,137	43.0% \$10,379	21.0% \$5,069	20.0% \$4,827	3.0% \$724	0.0% \$0	13.0% \$3,138	100.0% \$24,137	32 % of allocation based on the number of receipts issued during the most recent fiscal year.
Deputy Clerk	\$53,723	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$53,723	100.0% \$53,723	68% is allocated to general government.
Accounting Manager	\$55,137	20.0% \$11,027	0.0% \$0	4.0% \$2,205	8.0% \$4,411	4.0% \$2,205	64.0% \$35,287	100.0% \$55,137	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Accounting Manager	\$55,137	40.0% \$22,055	8.0% \$4,411	3.0% \$1,654	2.0% \$1,103	3.0% \$1,654	44.0% \$24,260	100.0% \$55,137	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Utility Billing Clerk	\$68,765	48.0% \$33,007	24.0% \$16,504	23.0% \$15,816	0.0% \$0	0.0% \$0	5.0% \$3,438	100.0% \$68,765	Based on total number of Utility customers
Dept. Assist	\$35,829	43.0% \$15,406	21.0% \$7,524	20.0% \$7,166	3.0% \$1,075	0.0% \$0	13.0% \$4,658	100.0% \$35,829	50 % of allocation based on the number of receipts issued during the most recent fiscal year.
Dept. Assist	\$35,829	40.0% \$14,332	8.0% \$2,866	3.0% \$1,075	2.0% \$717	3.0% \$1,075	44.0% \$15,765	100.0% \$35,829	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Computer Services	\$68,726	35.0% \$24,054	6.0% \$4,124	2.0% \$1,375	2.0% \$1,375	2.0% \$1,375	53.0% \$36,425	100.0% \$68,726	
Admin Programs Manager	\$108,861	20.0% \$21,772	0.0% \$0	4.0% \$4,354	8.0% \$8,709	4.0% \$4,354	64.0% \$69,671	100.0% \$108,861	100% of time allocated based on total employees per fund during the most recent fiscal year.
City Manager	\$94,247	40.0% \$37,699	8.0% \$7,540	3.0% \$2,827	2.0% \$1,885	3.0% \$2,827	44.0% \$41,469	100.0% \$94,247	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
City Manager	\$94,250	20.0% \$18,850	0.0% \$0	4.0% \$3,770	8.0% \$7,540	4.0% \$3,770	64.0% \$60,320	100.0% \$94,250	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Total Transfer From Fund XXX		\$316,810	\$75,494	\$63,732	\$35,815	\$24,362	\$469,165	\$985,378	

Total Transfer to General (2018) \$516,213
Total Transfer to General (2017) \$516,213

2018 Preliminary Budget	\$316,810	\$75,494	\$63,732	\$35,815	\$24,362	\$469,165	\$985,378
2017 Preliminary Budget	\$305,870	\$72,648	\$61,253	\$34,587	\$23,584	\$453,519	\$951,461
2018 Percent Increase/(Decrease)	3.58%	3.92%	4.05%	3.55%	3.30%	3.45%	3.56%

**CITY OF KELSO
2017 TRANSFERS**

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
GENERAL FUND	001-09-597-00-009	\$ 90,643	CRIMINAL JUSTICE	120-40-397-00-02	22,661	\$ 22,660	\$ 22,661	\$ 22,661	Annual contribution
GENERAL FUND	001-09-597-00-006	26,470	KELSO STATION FUND	105-15-397-00-00	6,618	6,618	6,618	6,616	Annual contribution
GENERAL FUND	001-09-597-00-007	200,000	ARTERIAL STREET FUND	102-18-397-00-00	50,000	50,000	50,000	50,000	For street overlay program
GENERAL FUND	001-09-597-00-002	142,468	DEBT SERVICE FUND	206-46-397-00-00	35,617	35,617	35,617	35,617	2011/2016 G.O. Bond debt service
STREET FUND	101-16-597-00-000	200,000	ARTERIAL STREET FUND	102-18-397-00-01	-	-	200,000	-	Bridge Scour Project
STREET FUND	101-16-597-00-000	12,000	SEWER FUND	405-25-397-00-01	-	12,000	-	-	For new roof at City shops
STREET FUND	101-16-597-00-000	12,000	WATER FUND	403-25-397-00-01	-	12,000	-	-	For new roof at City shops
STADIUM FUND	106-20-597-00-010	15,000	HIGHLANDER FESTIVAL	107-31-397-00-00	3,750	3,750	3,750	3,750	Highlander festival
DEBT SERVICE FUND	206-46-597-00-000	200,000	PARK FUND	108-21-397-00-00	-	-	200,000	-	Park improvements
HUD GRANT FUND	114-48-597-00-000	60,000	GENERAL FUND	001-00-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
HUD GRANT FUND	114-17-597-00-000	10,000	FAÇADE IMPROVEMENT FUND	115-23-397-00-00	-	-	10,000	-	Facade improvement program
TBD FUND	125-62-597-00-000	165,000	DEBT SERVICE FUND	206-46-397-00-00	41,250	41,250	41,250	41,250	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-001	130,000	DEBT SERVICE FUND	206-46-397-00-00	32,500	32,500	32,500	32,500	2011 G.O. Bond debt service
14 WATER FUND	403-25-597-00-010	625,000	WATER CAPITAL RESERVE FUND	404-17-397-00-00	156,250	156,250	156,250	156,250	To fund capital projects
SEWER FUND	405-25-597-10-010	589,500	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	147,375	147,375	147,375	147,375	To fund capital projects
STORMWATER FUND	407-52-597-00-000	12,000	SEWER FUND	405-25-397-00-01	-	12,000	-	-	For new roof at City shops
STORMWATER FUND	407-52-597-00-000	12,000	WATER FUND	403-25-397-00-01	-	12,000	-	-	For new roof at City shops
STORMWATER FUND	407-52-597-00-003	250,000	STORMWATER CAPITAL FUND	410-52-397-00-00	62,500	62,500	62,500	62,500	To fund capital projects
TOTAL TRANSFERS		\$ 2,752,081			\$ 573,521	\$ 621,520	\$ 983,521	\$ 573,519	

**CITY OF KELSO
2018 TRANSFERS**

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
GENERAL FUND	001-09-597-00-009	\$ 96,179	CRIMINAL JUSTICE	120-40-397-00-02	24,045	\$ 24,045	\$ 24,045	\$ 24,044	Annual contribution
GENERAL FUND	001-09-597-00-006	27,570	KELSO STATION FUND	105-15-397-00-00	6,892	6,892	6,893	6,893	Annual contribution
GENERAL FUND	001-09-597-00-007	423,950	ARTERIAL STREET FUND	102-18-397-00-00	105,988	105,988	105,987	105,987	For street overlay program
GENERAL FUND	001-09-597-00-002	125,983	DEBT SERVICE FUND	206-46-397-00-00	31,491	31,491	31,491	31,490	2011/2016 G.O. Bond debt service
STADIUM FUND	106-20-597-00-010	15,000	HIGHLANDER FESTIVAL	107-31-397-00-00	3,750	3,750	3,750	3,750	Highlander festival
HUD GRANT FUND	114-48-597-00-000	61,000	GENERAL FUND	001-00-397-00-02	15,250	15,250	15,250	15,250	HUD grant to fund nuisance abatement.
HUD GRANT FUND	114-17-597-00-000	10,000	FAÇADE IMPROVEMENT FUND	115-23-397-00-00	-	-	10,000	-	Facade improvement program
TBD FUND	125-62-597-00-000	175,000	DEBT SERVICE FUND	206-46-397-00-00	43,750	43,750	43,750	43,750	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-001	130,000	DEBT SERVICE FUND	206-46-397-00-00	32,500	32,500	32,500	32,500	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	1,250,000	WATER CAPITAL RESERVE FUND	404-17-397-00-00	312,500	312,500	312,500	312,500	To fund capital projects
SEWER FUND	405-25-597-10-010	650,000	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	162,500	162,500	162,500	162,500	To fund capital projects
STORMWATER FUND	407-52-597-00-003	200,000	STORMWATER CAPITAL FUND	410-52-397-00-00	50,000	50,000	50,000	50,000	To fund capital projects
TOTAL TRANSFERS		<u>\$ 3,164,662</u>			<u>\$ 788,666</u>	<u>\$ 788,666</u>	<u>\$ 798,666</u>	<u>\$ 788,664</u>	

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2011 Limited Tax General Obligation Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2017	1.90%	\$ 145,000	\$ 65,768	\$ 210,768
2018	2.40%	145,000	63,013	208,013
2019	2.40%	150,000	59,533	209,533
2020	2.90%	155,000	55,933	210,933
2021	2.90%	160,000	51,438	211,438
2022	3.25%	165,000	46,798	211,798
2023	3.25%	170,000	41,435	211,435
2024	3.80%	175,000	35,910	210,910
2025	3.80%	185,000	29,260	214,260
2026	3.80%	185,000	22,230	207,230
2027	3.80%	195,000	15,200	210,200
2028	3.80%	205,000	7,790	212,790
	TOTAL	\$ 2,035,000	\$ 494,308	\$ 2,529,308
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2016 Limited Tax General Obligation Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2017	0.77%	\$ 125,000	\$ 100,700	\$ 225,700
2018	0.89%	125,000	96,950	221,950
2019	1.04%	130,000	93,200	223,200
2020	1.20%	135,000	89,300	224,300
2021	1.35%	135,000	86,600	221,600
2022	1.48%	140,000	83,900	223,900
2023	1.59%	140,000	81,100	221,100
2024	1.76%	145,000	78,300	223,300
2025	1.76%	150,000	75,400	225,400
2026	1.82%	150,000	72,400	222,400
2027	1.82%	155,000	66,400	221,400
2028	1.98%	165,000	60,200	225,200
2029	1.98%	170,000	53,600	223,600
2030	2.08%	175,000	46,800	221,800
2031	2.08%	185,000	39,800	224,800
2032	2.20%	190,000	32,400	222,400
2033	2.20%	200,000	24,800	224,800
2034	2.32%	205,000	16,800	221,800
2035	2.32%	215,000	8,600	223,600
	TOTAL	\$ 3,035,000	\$ 1,207,250	\$ 4,242,250
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2008 Water/Sewer Revenue Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2017	4.20%	\$ 105,000	\$ 6,615	\$ 111,615
2018	4.20%	105,000	2,205	107,205
	TOTAL	\$ 210,000	\$ 8,820	\$ 218,820
Bond Redemption Date - June 1				
Interest/Coupon Redemption Dates - June 1 & December 1				

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2010 Water/Sewer Revenue Bonds - Series A

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2017	3.25%	\$ 100,000	\$ 6,825	\$ 106,825
2018	3.25%	110,000	3,575	113,575
	TOTAL	\$ 210,000	\$ 10,400	\$ 220,400
Bond Redemption Date - June 1				
Interest/Coupon Redemption Dates - June 1 & December 1				

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2001 State Revolving Fund Loan
For Water Treatment Plant Upgrade

DATE OF MATURITY	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PRIN AND INTEREST
2017	1.50%	\$ 79,592	\$ 7,163	\$ 86,755
2018	1.50%	79,592	5,969	85,561
2019	1.50%	79,592	4,776	84,368
2020	1.50%	79,592	3,582	83,174
2021	1.50%	79,592	2,388	81,980
2022	1.50%	79,592	1,194	80,786
	TOTAL	\$ 477,553	\$ 25,072	\$ 502,625
Loan Payment Date - October				

CITY OF KELSO
EMPLOYEE POSITION CLASSIFICATION
MONTHLY SALARY SCHEDULE

2017 Salary Schedule
Effective 01/01/2017

Position Title	Grade	FTE's	2017 Range	
			Entry	Top Step
City Manager (Contracted Position)	N/A	1	\$ -	\$ 10,944
Police Chief	M20	1	7,446	9,060
Finance Director/City Clerk	M19	1	7,091	8,628
Community Development Director/City Engineer	M19	1	7,091	8,628
Police Captain	M18	1	6,754	8,217
Public Works Superintendent	M16	1	6,125	7,453
Senior Engineer	M16	2	6,125	7,453
Airport Operations Manager	M14	1	5,558	6,761
Planning Manager	M13	1	5,292	6,438
Accounting Manager	M13	1	5,292	6,438
Utility Operations Manager	M12	1	5,039	6,132
Library Manager	M10	1	4,571	5,562
Administrative Program Manager	M10	1	4,571	5,562
Senior Engineering Technician	M7	2	3,948	4,804
Executive Assistant Records Supervisor	M7	1	3,948	4,804
Nuisance Abatement Officer	M5	1	3,582	4,357
Executive/Legal Assistant	M5	1	3,582	4,357
Project Coordinator (Eng)	M4	1	3,412	4,150
Police Sergeant	P16	6	5,544	6,930
Police Patrolman	P12	20	4,831	6,130
Records Clerk/ Evidence Tech	P6	3	2,804	3,505
Water Treatment Plant Supervisor	R29	1	4,215	5,269
Water/Sewer Lead Technician/Equip Operator	R26	2	3,916	4,895
Water Treatment Plant Operator	R26	1	3,916	4,895
Equipment Operator/Lead	R26	1	3,916	4,895
Park Lead	R26	1	3,916	4,895
Traffic Control Lead	R26	1	3,916	4,895
Water/Sewer Technician	R24	8	3,726	4,658
Traffic Technician	R24	0	3,726	4,658
Street Technician	R23	0.5	3,636	4,545
Drainage Technician	R23	1.5	3,636	4,545
Park Tech	R23	1	3,636	4,545
Department Assistant	R19	1	3,295	4,119
Deputy Clerk	S16	1	3,395	4,244
Library Assistant III	S16	1	3,395	4,244
Accounting Assistant I (Tax Clerk)	S15	1	3,130	3,912
Utility Billing Clerk	S13	1	3,010	3,762
Customer Service Representative	S12	1	2,853	3,566
Department Assistant/Technical Specialist	S12	2	2,853	3,566
Library Assistant I	S8	3	2,578	3,223
		78		

CITY OF KELSO
EMPLOYEE POSITION CLASSIFICATION
MONTHLY SALARY SCHEDULE

2018 Salary Schedule
Effective 01/01/2018

Position Title	Grade	FTE's	2018 Range	
			Entry	Top Step
City Manager (Contracted Position)	N/A	1	\$ -	\$ 11,163
Police Chief	M20	1	7,595	9,241
Finance Director/City Clerk	M19	1	7,234	8,801
Community Development Director/City Engineer	M19	1	7,234	8,801
Police Captain	M18	1	6,888	8,381
Public Works Superintendent	M16	1	6,249	7,602
Senior Engineer	M16	2	6,249	7,602
Airport Operations Manager	M14	1	5,668	6,896
Planning Manager	M13	1	5,397	6,567
Accounting Manager	M13	1	5,397	6,567
Utility Operations Manager	M12	1	5,141	6,255
Library Manager	M10	1	4,663	5,673
Administrative Program Manager	M10	1	4,663	5,673
Senior Engineering Technician	M7	2	4,028	4,900
Executive Assistant Records Supervisor	M7	1	4,028	4,900
Nuisance Abatement Officer	M5	1	3,653	4,444
Executive/Legal Assistant	M5	1	3,653	4,444
Project Coordinator (Eng)	M4	1	3,479	4,233
Police Sergeant	P16	6	5,682	7,103
Police Patrolman	P12	20	4,952	6,283
Records Clerk/Evidence Tech	P6	3	2,860	3,575
Water Treatment Plant Supervisor	R29	1	4,299	5,374
Water/Sewer Lead Technician/Equip Operator	R26	2	3,994	4,993
Water Treatment Plant Operator	R26	1	3,994	4,993
Equipment Operator/Lead	R26	1	3,994	4,993
Park Lead	R26	1	3,994	4,993
Traffic Control Lead	R26	1	3,994	4,993
Water/Sewer Technician	R24	8	3,801	4,751
Traffic Technician	R24	0	3,801	4,751
Street Technician	R23	0.5	3,709	4,636
Drainage Technician	R23	1.5	3,709	4,636
Park Tech	R23	1	3,361	4,201
Department Assistant	R19	1	3,361	4,201
Deputy Clerk	S16	1	3,463	4,329
Library Assistant III	S16	1	3,463	4,329
Accounting Assistant I (Tax Clerk)	S15	1	3,192	3,990
Utility Billing Clerk	S13	1	3,070	3,837
Customer Service Representative	S12	1	2,910	3,637
Department Assistant/Technical Specialist	S12	2	2,910	3,637
Library Assistant I	S8	3	2,630	3,287
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City of Kelso
Salaries/Benefits By Department

Department	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
City Council	\$ 63,733	\$ 76,115	\$ 80,466	\$ 63,499	\$ 66,436	\$ 67,121
City Manager	168,606	190,447	209,478	243,000	314,463	324,400
Finance	519,210	535,374	549,690	653,900	605,500	623,200
Attorney	18,417	24,540	26,572	29,500	33,339	34,325
Police Operations	2,612,751	2,611,972	2,799,252	2,935,550	3,165,818	3,285,383
Police Records	203,740	197,061	204,434	222,500	232,356	232,348
Engineering	521,394	465,672	485,901	659,960	637,800	657,400
Community Development	214,553	204,865	114,129	213,920	237,237	245,730
Street Maintenance	29,062	82,128	100,684	107,400	106,100	108,800
Traffic Division	107,549	98,146	103,258	111,560	114,820	117,620
Library	271,608	273,522	315,972	341,000	355,500	371,400
Parks	96,919	102,218	104,278	106,180	189,480	197,880
Criminal Justice	231,284	209,281	220,289	250,650	240,290	247,826
Solid Waste	14,046	7,163	7,367	8,100	7,200	7,400
Water	805,444	711,096	733,166	830,000	889,600	905,400
Sewer	510,576	469,608	476,779	567,000	570,400	593,500
Storm Water Drainage	243,690	272,214	262,333	288,500	295,800	307,800
Total Salary & Benefits	\$ 6,632,582	\$ 6,531,422	\$ 6,794,048	\$ 7,632,219	\$ 8,062,139	\$ 8,327,533

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-00			GENERAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 1,759,213	\$ 2,099,014	\$ 2,434,304	\$ 3,134,476	\$ 2,451,864	\$ 2,451,864
311	10	00	GENERAL PROPERTY TAXES <i>The remaining property taxes go to the Library and Firemen's Pension funds.</i>	1,146,801	1,157,648	1,196,458	1,215,350	1,250,305	1,267,033
312	00	00	TIMBER HARVEST <i>Represents proceeds from Timber Sales.</i>	35	50	73	-	-	-
313	10	00	LOCAL RETAIL SALES AND USE TAXES <i>Sales & use tax proceeds are shared with the Street, Library, Park, and Firemen's Pension Funds.</i>	916,339	1,171,008	1,203,042	888,851	995,586	980,736
313	71	00	RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE <i>Restricted for criminal justice purposes.</i>	161,451	177,222	175,746	155,000	175,000	175,000
314	52	00	B & O TAX - WATER (WATER UTILITY) <i>Represents 10% tax on gross water receipts.</i>	289,459	270,267	362,387	344,940	374,000	381,000
314	54	00	B & O TAX - SEWER (SEWER UTILITY) <i>Represents 10% tax on gross sewer receipts.</i>	387,912	383,932	503,487	498,500	537,500	551,400
314	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND) <i>Represents 10% tax on gross garbage collection receipts.</i>	98,158	108,402	141,496	149,700	155,000	158,000
316	10	00	BUSINESS AND OCCUPATIONAL TAXES <i>Based on \$1/thousand of gross receipts for Wholesale, Retail sales, Manufacturing and Contracting.</i>	576,911	644,730	617,535	585,000	625,000	625,000
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC <i>\$2/thousand of gross revenues from service activities.</i>	123,146	121,607	123,121	115,000	123,000	123,000
316	20	00	ADMISSIONS TAXES <i>5% tax on theater patrons.</i>	57,754	55,098	134,104	125,000	160,000	163,000
316	43	00	B & O TAX - GAS <i>6% Tax on gross sales.</i>	55,902	67,265	61,671	70,000	60,000	60,000
316	46	00	B & O TAX - CABLE TV <i>8% Tax on gross sales.</i>	112,726	115,378	120,098	203,000	224,000	224,000
316	47	10	B & O TAX - TELEPHONE <i>6% Tax on gross sales.</i>	94,783	99,176	108,188	100,000	100,000	100,000
316	47	30	B & O TAX - CELLULAR PHONES <i>6% Tax on gross sales.</i>	182,927	152,510	123,372	170,000	125,000	125,000
316	51	00	B & O TAX - ELECTRIC (PUD) <i>6% Tax on gross sales.</i>	668,688	662,019	674,179	670,000	675,000	680,000
316	70	00	CITY UTILITY TAX <i>10% tax on gross water/sewer/sanitary utility sales.</i>	876,769	950,270	1,003,708	988,000	1,065,000	1,097,000
317	20	00	LEASEHOLD EXCISE TAX <i>Lease tax rebated to City by the State.</i>	4,796	2,369	3,673	3,000	2,500	2,500
317	50	00	GAMBLING EXCISE TAXES <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, and card games. Rate is 5% or 10%, depending on the type of gambling or amusement device.</i>	34,469	30,554	27,814	30,000	25,000	23,000
319	60	00	B & O TAX PENALTY	2,738	4,641	3,890	2,500	3,000	3,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-00			GENERAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
319	80	00	GAMBLING TAX PENALTY <i>Late payment penalties.</i>	107	377	423	100	500	500
321	00	00	BUSINESS LICENSES <i>Business License Fee @ \$50 per business.</i>	71,770	69,831	68,625	70,000	70,000	70,000
321	00	10	BUSINESS LICENSES - MISC <i>Misc licenses.</i>	2,305	2,025	2,450	2,000	2,000	2,000
321	70	00	AMUSEMENT LICENSES <i>A \$56 fee for each skill game machine or amusement device operated by coin or the payment of a fee.</i>	7,554	5,135	2,744	7,500	2,500	2,500
321	80	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00</i>	4,125	4,025	4,525	4,200	4,000	4,000
322	10	00	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	123,090	120,136	50,604	110,000	70,000	70,000
322	90	00	MISC. LICENSES, GUN PERMITS, ETC. <i>Receipts for concealed pistol licenses.</i>	3,128	2,162	2,350	1,500	2,400	2,400
333	00	00	FEDERAL GRANTS <i>Sex offenders grant.</i>	284,458	35,572	5,526	590,000	480,900	21,000
334	00	00	STATE GRANTS <i>Criminal Justice and Planning grants. Also includes Indigent Defense grant for 2017.</i>	473,317	53,414	69,466	68,550	91,000	35,000
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	86,171	84,227	83,038	85,000	85,000	85,000
336	00	98	LOCAL GOVERNMENT ASSISTANCE <i>Based on State Real Estate Excise Tax collections.</i>	38,417	70,954	107,350	50,000	110,000	115,000
336	06	94	LIQUOR EXCISE TAX <i>City share of State liquor taxes @ \$4.67/capita for 2017.</i>	7,832	22,104	32,067	16,500	55,900	56,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor sales profits @ \$8.45/capita for 2017.</i>	105,090	104,493	101,641	104,000	101,000	102,000
337	00	00	MISC. COUNTY GRANTS	-	9,655	14,345	8,000	-	-
338	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>1 SRO @ KSD & 1 Police Science Instructor.</i>	141,719	136,050	131,851	134,200	139,000	141,000
341	26	00	RECORDS SURCHARGE - HOUSING	8,567	9,040	7,295	15,000	8,500	8,500
341	43	00	ACCOUNTING SERVICES <i>Provided to SW WA Regional Airport.</i>	30,000	30,000	30,000	30,000	40,000	40,000
341	60	00	PHOTOCOPIES/DUPLICATION <i>Receipts for duplication and Photocopying of documents.</i>	926	192	1,046	1,000	750	750
343	20	00	ENGINEERING FEES & CHARGES <i>Right of way, side sewer, driveway and sidewalk permits, bid specifications and blueprints.</i>	14,327	14,489	13,359	7,500	12,500	13,000
344	60	00	PROFESSIONAL SERVICES - SWRA <i>Charges for airport manager services provide to airport.</i>	89,308	93,343	94,720	91,700	114,600	120,100

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-00			GENERAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zone changes, annexations, etc.</i>	14,020	5,820	6,671	7,500	7,000	7,000
345	83	00	PLAN CHECK FEES	-	34,509	23,263	-	27,000	28,000
349	14	00	INTERFUND SERVICES - FUND 403 <i>Reimbursement for finance office building costs.</i>	18,000	18,000	18,000	18,000	18,000	18,000
349	14	01	INTERFUND SERVICES - FUND 101 <i>Revenue for services related to accounting, payroll, budget, admin and computer consulting.</i>	13,949	17,641	12,108	12,546	23,000	24,000
349	14	02	INTERFUND SERVICES - FUND 103 <i>Revenue for services related to accounting, payroll, budget, admin and computer consulting.</i>	22,469	22,029	23,868	24,843	34,000	35,000
349	14	05	INTERFUND SERVICES - FUND 402 <i>Revenue for services related to accounting, payroll, budget, admin and computer consulting.</i>	57,497	58,521	59,616	62,930	72,000	74,000
349	14	06	INTERFUND SERVICES - FUND 403/405 <i>Revenue for services related to accounting, payroll, budget, admin and computer consulting.</i>	268,626	236,567	247,644	258,786	304,000	316,000
349	14	07	INTERFUND SERVICES - FUND 407 <i>Revenue for services related to accounting, payroll, budget, admin and computer consulting.</i>	56,037	50,412	53,160	56,166	61,000	63,000
349	32	00	ENGINEERING SERVICES <i>For engineering services performed for other funds.</i>	133,422	48,606	179,859	100,000	240,000	210,000
351	50	00	FINES & FORFEITS <i>City's share of fines collected through the Municipal Court.</i>	132,860	123,239	110,061	130,000	125,000	125,000
359	90	01	FORFEIT PROPERTY	-	-	-	500	-	-
359	90	02	MISCELLANEOUS FINES	200	750	250	-	500	500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	5,436	7,223	10,050	7,500	9,000	9,500
361	40	00	SALES & USE TAX INTEREST <i>Interest on sales and use taxes collected by the state.</i>	17,887	22,911	29,772	900	20,000	22,000
366	10	00	I.F. LOAN REPAYMENT - INTEREST	77	500	-	-	-	-
367	19	00	DONATIONS	6,350	350	28,025	7,500	7,500	7,500
369	20	00	UNCLAIMED PROPERTY SALES <i>Represents sale of unclaimed property.</i>	241	20	1,377	1,000	1,000	1,000
369	90	00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	6,324	11,382	11,475	5,000	10,000	10,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-00			GENERAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
395	10	00	SALE OF FIXED ASSETS <i>Proceeds from the sale of surplus property.</i>	-	-	1,302	-	-	-
395	20	00	DAMAGE RECOVERIES	3,919	10,225	13,328	1,000	1,000	1,000
397	00	02	TRANSFERS <i>From HUD Grant fund for Nuisance abatement.</i>	-	-	-	35,000	60,000	61,000
TOTAL GENERAL FUND REVENUES				\$ 9,800,502	\$ 9,809,089	\$ 10,671,600	\$ 11,574,238	\$ 11,537,305	\$ 11,091,783

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-01			GENERAL FUND - CITY COUNCIL			2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget			
511	60	100 COUNCIL/MAYOR SALARIES <i>Mayor receives \$800 per month, Council members receive \$400 per month.</i>	\$ 38,053	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,400			
511	60	101 EXECUTIVE ASSISTANT SALARY <i>Includes .3 FTE's for Executive assistant.</i>	17,518	26,729	30,056	14,400	16,315	16,639			
511	60	200 COUNCIL/MAYOR BENEFITS <i>Represents FICA, Unemployment, Worker's Comp., Etc.</i>	3,041	3,039	3,023	2,999	3,021	3,021			
511	60	201 EXECUTIVE ASSISTANT BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	5,121	7,947	8,987	7,700	8,700	9,061			
511	60	310 OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	614	608	279	750	750	750			
511	60	421 PEG FEES - KLTV <i>Represents 3% of cable taxes that gets passed thru.</i>	-	-	-	91,000	95,000	95,000			
511	60	430 COUNCIL TRAVEL <i>Pays travel for seminars and conferences.</i>	1,024	110	920	-	-	-			
511	60	431 MAYOR TRAVEL <i>Pays travel for seminars and conferences.</i>	159	83	93	600	500	500			
511	60	491 COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	3,437	2,988	2,004	4,000	3,000	3,000			
511	60	492 COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	300	319	531	500	750	750			
TOTAL CITY COUNCIL EXPENDITURES			\$ 69,267	\$ 80,223	\$ 84,293	\$ 160,349	\$ 166,436	\$ 167,121			

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-02			GENERAL FUND - MUNICIPAL COURT	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
512	50	413	PUBLIC DEFENDER	\$ 72,800	\$ 78,166	\$ 129,996	\$ 131,000	\$ 143,600	\$ 135,300
512	50	414	JURORS AND WITNESSES	1,182	397	481	800	800	800
512	50	415	INTERPRETERS	9,155	4,981	5,770	9,000	6,500	6,500
512	50	416	ADDITIONAL ATTORNEYS <i>Cost of cases where attorney has a conflict of interest and for attorney costs for indigent appeal.</i>	6,918	5,040	2,492	-	-	-
512	50	419	MISCELLANEOUS INDIGENT DEFENSE	-	-	1,738	1,700	4,000	2,000
512	50	450	COURTROOM RENTAL/OVERHEAD <i>Negotiated figure with Cowlitz County.</i>	5,136	4,801	4,636	6,500	5,000	5,000
512	50	490	CONTRACT SERVICES MUNICIPAL COURT <i>Contract between the City and Municipal Court based on the number of traffic & non-traffic infractions, and criminal & non-criminal violations.</i>	75,005	71,669	70,498	100,000	85,000	85,000
TOTAL MUNICIPAL COURT EXPENDITURES				\$ 170,196	\$ 165,054	\$ 215,611	\$ 249,000	\$ 244,900	\$ 234,600

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-03			GENERAL FUND - CITY MANAGER			2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget		
513	10	100	MANAGER'S SALARY	\$ 110,000	\$ 116,796	\$ 128,600	\$ 133,000	\$ 136,213	\$ 140,191		
513	10	101	EXECUTIVE ASSISTANT SALARY <i>Includes .3 FTE's for Executive assistant.</i>	17,517	26,897	30,056	46,600	16,314	16,639		
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR <i>1 FTE.</i>	-	-	-	-	76,165	77,602		
513	10	200	MANAGER'S BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	35,958	38,805	41,835	45,000	47,145	49,648		
513	10	201	EXECUTIVE ASSISTANT BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	5,131	7,949	8,987	18,400	8,700	9,061		
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	-	-	-	-	29,926	31,259		
513	10	310	OFFICE SUPPLIES <i>Cost of normal clerical/office supplies. (Includes software)</i>	649	1,037	1,914	1,100	1,500	1,500		
513	10	420	TELEPHONE <i>FAX and internet.</i>	1,101	1,390	1,838	2,200	2,100	2,100		
513	10	430	TRAVEL <i>Travel and registration for various seminars and training.</i>	2,191	3,491	6,699	4,500	4,500	4,500		
513	10	431	CAR MILEAGE <i>Reimburse for use of personal car on City business.</i>	846	430	225	750	500	500		
513	10	470	UTILITIES <i>Costs for Water/Sewer/Power/Garbage.</i>	1,257	1,163	1,107	1,500	1,250	1,250		
513	10	490	DUES AND SUBSCRIPTIONS <i>Membership in various professional organizations.</i>	1,941	151	2,151	1,200	1,600	1,600		
513	10	492	MISCELLANEOUS EXPENSES <i>Includes cost of manager's annual evaluation.</i>	3,908	3,621	3,579	6,500	5,500	5,750		
513	50	450	COPIER LEASE PAYMENT <i>Department's share of lease costs for copier and to connect computers to copier.</i>	1,512	1,403	1,430	2,000	1,800	1,800		
594	13	647	OFFICE EQUIPMENT	-	95	2,278	1,000	2,000	2,000		
TOTAL CITY MANAGER EXPENDITURES				\$ 182,011	\$ 203,228	\$ 230,699	\$ 263,750	\$ 335,213	\$ 345,400		

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-04			GENERAL FUND - FINANCE					
ACCOUNT #			2013	2014	2015	2016	2017	2018
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
514	10	100 SALARIES <i>Includes Seven FTE's</i>	\$ 361,461	\$ 378,788	\$ 391,008	\$ 446,000	\$ 414,000	\$ 427,700
514	10	110 OVERTIME	2,763	773	2,241	3,000	4,000	4,000
514	10	120 PART-TIME SALARIES	-	-	-	10,400	6,000	-
514	10	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	154,986	155,813	156,441	194,500	181,500	191,500
514	20	310 OFFICE SUPPLIES <i>Clerical/office supplies including software.</i>	502	3,346	3,434	1,000	3,500	3,500
514	20	420 TELEPHONE/FAX/POSTAGE <i>FAX, internet, and postage.</i>	1,958	1,543	1,511	1,500	1,700	1,800
514	20	430 TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference, computer training, and misc. seminars.</i>	3,233	2,639	5,254	3,500	4,500	4,500
514	20	470 UTILITIES <i>Costs for Water/Sewer/Power/Garbage.</i>	7,539	6,977	6,640	7,100	7,100	7,100
514	20	490 MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	659	742	3,859	1,000	1,500	1,500
594	14	642 DATA PROCESSING EQUIPMENT <i>Two new computers annually.</i>	2,162	1,691	-	1,500	2,000	2,000
594	14	644 FURNITURE AND FIXTURES <i>Furniture upgrades for various offices.</i>	-	-	-	-	6,500	-
TOTAL FINANCE DEPARTMENT EXPENDITURES			\$ 535,263	\$ 552,312	\$ 570,388	\$ 669,500	\$ 632,300	\$ 643,600

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-05			GENERAL FUND - CITY ATTORNEY			2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget		
515	21	110	EXECUTIVE ASSISTANT SALARY <i>Includes .4 FTE's for Executive assistant.</i>	\$ 12,815	\$ 17,196	\$ 18,062	\$ 18,728	\$ 21,752	\$ 22,185		
515	21	210	EXECUTIVE ASSISTANT BENEFITS <i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>	5,602	7,344	8,510	10,772	11,587	12,140		
515	21	410	CRIMINAL LEGAL SERVICES <i>City Attorney.</i>	78,030	82,563	58,031	60,000	70,000	70,000		
515	21	411	CRIMINAL LEGAL SERVICES <i>City Prosecutor.</i>	-	-	31,200	35,000	35,000	35,000		
515	22	310	OFFICE SUPPLIES <i>Office & legal supplies. Including software.</i>	2,577	2,264	2,903	3,000	3,000	3,000		
515	22	420	TELEPHONE <i>City Attorney fax and internet charges.</i>	252	176	128	500	250	250		
515	22	430	TRAVEL/TRAINING <i>Travel costs for seminars and conferences.</i>	-	431	-	1,000	500	500		
515	22	470	UTILITIES <i>Costs for water/sewer/power/garbage.</i>	628	581	554	1,000	750	750		
515	22	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	-	-	-	250	250	250		
515	22	491	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	50	-	-	1,000	500	500		
TOTAL CITY ATTORNEY EXPENDITURES				\$ 99,954	\$ 110,555	\$ 119,388	\$ 131,250	\$ 143,589	\$ 144,575		

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-06			GENERAL FUND - POLICE			2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget			
521	10	100 SALARIES - ADMINISTRATION <i>Includes 4FTE's, one Chief, one Captain, one Sergeant, & one Executive Assistant. Includes uniform allowance.</i>	\$ 210,881	\$ 249,652	\$ 258,487	\$ 266,550	\$ 372,073	\$ 384,200			
521	10	200 BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	66,170	78,990	80,584	86,000	119,500	124,270			
521	10	230 EDUCATIONAL INCENTIVE - OFFICERS <i>Incentive pay for advanced education accomplishment.</i>	15,721	16,193	17,799	21,500	21,195	23,563			
521	10	420 TELEPHONE/POSTAGE <i>FAX, internet, pagers, postage and cell service, "Access".</i>	21,137	20,439	17,449	27,570	20,000	21,000			
521	10	430 TRAVEL - ADMIN <i>Seminars, training, tuition, lodging, investigations.</i>	2,408	4,410	6,140	14,000	14,000	14,000			
521	10	460 LEOFF RETIREE BENEFITS <i>Pays hospital, medical, insurance premiums, etc.</i>	150,849	132,243	115,908	150,000	119,000	117,000			
521	10	470 UTILITIES <i>Water/Sewer/Power/Garbage.</i>	18,849	17,443	16,600	22,000	17,430	18,300			
521	10	491 MISCELLANEOUS	806	2,504	-	-	-	-			
521	20	110 SALARIES - OPERATIONS <i>Includes 23 FTE's 2017/18 ; 4 sergeants, 15 patrolmen, 2 detectives, and 1 SRO officer. Includes longevity, step increases, leave buybacks, & uniform allowance.</i>	1,455,304	1,497,715	1,604,861	1,690,500	1,741,650	1,810,350			
521	20	130 OVERTIME <i>Covers personnel shortages, emergencies and major case investigations.</i>	265,695	199,175	224,792	200,000	230,000	230,000			
521	20	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	598,980	570,247	612,729	671,000	681,400	713,000			
521	20	310 SUPPLIES - CONSUMABLE <i>Citations, office supplies, flares, batteries, etc.</i>	26,503	36,280	42,413	35,550	44,550	46,760			
521	20	311 SUPPLIES - RESERVES <i>Includes badges, ID, and BP vests.</i>	2,789	-	188	3,000	3,000	3,000			
521	20	312 SWAT SUPPLIES	-	-	10,240	5,500	-	-			
521	20	350 TOOLS & EQUIPMENT <i>Tools & Equipment \$100 - \$999. Includes BP vests.</i>	6,658	26,311	9,208	15,500	15,500	15,500			
521	20	490 DUES AND SUBSCRIPTIONS <i>Police periodicals, newspapers, dues to various orgs.</i>	4,317	4,697	7,226	4,400	7,500	7,500			
521	21	410 INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, transportation and investigative costs.</i>	4,989	2,905	3,853	5,500	5,500	5,500			
521	40	430 LAW ENFORCEMENT TRAINING <i>In-Service training, career level certification and tuition & lodging for officers/records/detectives.</i>	9,027	13,681	18,006	14,000	20,000	20,000			
521	40	431 SWAT TRAINING	-	-	-	5,000	5,000	5,000			

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-06			GENERAL FUND - POLICE		2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
521	50	320	FUEL <i>Gas for police vehicles.</i>	48,917	43,752	31,437	50,000	45,000	45,000	
521	50	480	STATION REPAIR AND MAINTENANCE <i>Repairs to station building and facilities.</i>	1,067	740	5,457	6,000	6,000	7,000	
521	50	482	SOFTWARE MAINTENANCE <i>Maintenance for City wide server.</i>	2,878	4,663	15,257	5,000	5,000	5,000	
521	50	483	VEHICLE MAINTENANCE	39,180	34,171	43,933	40,000	45,000	45,000	
521	90	410	POLICE SCIENCE PROGRAM	45,750	44,000	33,875	48,000	48,000	48,000	
521	90	490	CONTRACTUAL <i>Photo processing, laundry, radio repair, and computer technical support. Also medical/psych exams.</i>	25,406	26,846	20,343	40,000	38,000	38,000	
521	90	940	EQUIPMENT RESERVE <i>Purchase of three SUV's in 2017 and two SUV's in 2018.</i>	40,000	120,000	50,000	84,000	150,000	100,000	
594	21	641	MACHINERY & EQUIPMENT	18,906	12,994	56,745	30,000	15,000	15,000	
TOTAL POLICE DEPARTMENT EXPENDITURES				\$ 3,083,187	\$3,160,051	\$3,303,530	\$3,540,570	\$3,789,298	\$3,861,943	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-07			GENERAL FUND - POLICE RECORDS	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
528	80	100	SALARIES <i>Cost for two record specialists and one property/evidence officer. Includes \$15,000 for part-time employee.</i>	\$ 132,518	\$ 134,633	\$ 136,235	\$ 148,000	\$ 154,856	\$ 150,648
528	80	110	OVERTIME <i>Covers costs related to emergencies and personnel shortages.</i>	3,783	1,731	2,051	2,500	2,500	2,700
528	80	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	67,439	60,697	66,148	72,000	75,000	79,000
528	80	510	911 SERVICE <i>Contract with Cowlitz County for dispatch services.</i>	149,467	155,395	154,757	183,000	194,000	205,000
598	28	510	PAYMENT TO COWLITZ COUNTY <i>Contract with Cowlitz County for Records Management System.</i>	30,185	32,522	31,903	35,000	37,344	40,388
TOTAL POLICE RECORDS EXPENDITURES				\$ 383,392	\$ 384,978	\$ 391,094	\$ 440,500	\$ 463,700	\$ 477,736

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-08			GENERAL FUND - OFFENDER SERVICES/JAIL	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
523	60	412	OFFENDER SERVICES <i>Evaluations, screenings, bail studies, probation services, & inmate medical/dental.</i>	\$ 12,230	\$ 6,258	\$ 8,004	\$ 16,000	\$ 15,000	\$ 15,000
523	60	510	JAIL <i>Room and board for misdemeanors and electronic monitoring.</i>	236,177	240,576	242,802	285,500	300,000	300,000
TOTAL OFFENDER SERVICES/JAIL EXPENDITURES				\$ 248,407	\$ 246,834	\$ 250,806	\$ 301,500	\$ 315,000	\$ 315,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
511	70	410	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	\$ 28,263	\$ 19,396	\$ 68,329	\$ 20,000	\$ 30,000	\$ 25,000
514	23	510	STATE EXAMINER'S CHARGES <i>State audit costs.</i>	17,828	16,963	18,270	19,000	18,000	19,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents.</i>	2,302	1,761	2,684	1,500	1,500	1,500
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances for Kelso Code Book.</i>	4,768	5,583	3,229	5,500	5,500	5,500
516	10	490	CIVIL SERVICE COMMISSION EXPENSE <i>Purchase of all required exams.</i>	-	2	1	2,000	2,000	2,000
517	60	310	SAFETY/LOSS CONTROL <i>Safety programs & recognition and First Aid training.</i>	1,154	2,641	856	1,500	1,500	1,500
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Contract with D.J. Witmer.</i>	4,014	4,285	4,521	4,500	4,500	4,500
517	90	490	EMPLOYEE WELLNESS <i>Pays for health screenings and fitness & health programs.</i>	101	511	95	1,000	1,000	1,000
517	90	491	WELLNESS PROGRAM	510	1,684	2,942	1,500	1,500	1,500
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, software, etc.</i>	19,227	25,342	21,558	20,000	20,000	20,000
518	10	420	PHONE/POSTAGE <i>Pays line charges, long distance and postage.</i>	49,554	52,496	58,550	55,000	60,000	62,000
518	10	470	UTILITIES <i>Utilities for City Hall building.</i>	32,164	31,683	30,676	35,000	35,000	35,000
518	10	481	BUILDING REPAIRS <i>Includes maintenance of HVAC & elevator.</i>	22,521	27,623	24,881	25,000	30,000	30,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	19,750	22,297	20,159	24,400	23,600	24,400
518	30	411	PROFESSIONAL SERVICES <i>Includes labor negotiations & lobbyist services.</i>	30,270	13,361	45,760	128,000	50,000	40,000
518	80	310	DATA PROCESSING SUPPLIES <i>Paper & maintenance supplies for City wide server.</i>	10,743	11,046	11,698	11,500	11,000	11,500
518	80	410	DATA PROCESSING SOFTWARE <i>Software upgrades.</i>	-	-	13,308	5,000	5,000	5,000
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	796	4,684	1,568	4,000	4,000	4,000
518	80	481	SOFTWARE MAINTENANCE <i>Computer software maintenance.</i>	14,608	22,560	12,716	20,000	30,000	20,000
518	86	410	CONTRACT SERVICES <i>Contract with Compass Lane Inc. for maintenance and assistance with computer hardware and software applications.</i>	61,476	63,012	70,560	72,675	67,374	69,395
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	179,514	198,627	216,635	214,000	235,000	251,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
519	90	490 DUES - AWC <i>Association of Washington Cities.</i>	7,340	7,380	7,490	7,600	7,600	7,700	
519	90	492 MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	12,893	12,599	14,963	20,000	19,000	20,000	
519	90	493 CHAMBER DUES <i>Annual Chamber of Commerce dues.</i>	275	275	275	675	675	675	
519	90	494 COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000	10,000	10,000	10,000	10,000	
525	60	410 EMERGENCY MANAGEMENT <i>Emergency mgmt. services through Cowlitz County.</i>	21,872	22,862	23,885	24,300	23,600	24,300	
531	40	530 DIKING/DRAINAGE TAX <i>Tax paid by City for diking district services.</i>	16,831	17,837	15,821	18,300	18,000	18,300	
531	70	410 SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	3,934	3,936	3,940	4,000	4,000	4,000	
539	30	410 ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society.</i>	63,612	61,677	59,869	62,000	81,257	85,320	
546	10	410 PROFESSIONAL SERVICES - AIRPORT <i>Annual subsidy to SW WA Regional Airport.</i>	-	-	-	76,000	76,000	76,000	
558	70	490 GOVERNMENTAL CONFERENCE DUES <i>Basic services from CW COG.</i>	29,168	24,421	25,992	31,000	31,000	31,000	
559	20	490 AFFORDABLE HOUSING - DOCUMENT RECORDING	13,413	3,925	10,244	15,000	15,000	15,000	
573	10	450 VOLCANO CENTER ADMIN <i>Paid from admin fees contributed by the City of Longview.</i>	-	-	-	8,000	-	-	
573	90	490 TREE LIGHTING CEREMONY <i>Program funded by donations and booth fees.</i>	1,380	2,678	2,684	7,500	7,500	7,500	
594	19	610 CAPITAL OUTLAY	-	9,655	12,188	-	-	-	
594	19	642 DATA PROCESSING EQUIPMENT <i>Includes server upgrade in 2018.</i>	7,709	37,271	71	65,000	3,000	16,000	
597	00	000 TRANSFER TO HIGHLANDER FEST FUND (FUND 107)	2,400	-	-	-	-	-	
597	00	002 TRANSFER TO LTD G.O. BOND FUND (FUND 206) <i>For payment of bond principal and interest.</i>	141,119	145,608	115,155	259,695	142,468	125,963	
597	00	005 TRANSFER TO AIRPORT FUND (FUND 420) <i>Annual operating contribution.</i>	130,013	65,000	-	-	-	-	
597	00	006 TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	18,363	18,363	17,980	30,580	26,470	27,570	
597	00	007 TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>For overlays and street/sidewalk improvements.</i>	329,550	329,550	268,000	216,000	200,000	423,950	
597	00	010 TRANSFER TO WATER FUND (FUND 403) <i>For fire hydrant maintenance.</i>	55,576	-	-	-	-	-	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget	
597 00 009	TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120) <i>To fund one FTE Police Sergeant in the Drug Task Force.</i>		-	48,750	65,000	72,550	90,643	96,179	
508 00 000	ENDING FUND BALANCE		2,099,014	2,434,304	3,134,476	2,451,864	2,451,864	2,451,864	
TOTAL NON-DEPARTMENTAL EXPENDITURES			\$ 3,464,025	\$ 3,781,648	\$ 4,417,029	\$ 4,051,139	\$ 3,844,551	\$ 4,075,116	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-12			GENERAL FUND - ENGINEERING	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
532	10	100	SALARIES <i>Pays salaries for 5 full-time equivalent positions.</i>	\$ 362,099	\$ 270,000	\$ 278,404	\$ 379,000	\$ 361,900	\$ 372,400
532	10	110	OVERTIME	697	97	198	1,500	1,500	1,500
532	10	120	PART TIME HELP	8,885	-	-	-	9,000	9,000
532	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	149,713	109,320	119,773	167,500	151,900	154,800
532	10	310	SUPPLIES <i>Office, surveying, engineering supplies. Includes software.</i>	14,292	9,547	8,400	6,600	8,000	8,000
532	10	350	EQUIPMENT/DRAFTER (TOOLS & EQUIPMENT) <i>Software (ARC Map, Auto CAD, Digimap) and equipment.</i>	9,184	8,791	-	2,500	3,000	3,000
532	10	410	PROFESSIONAL SERVICES <i>Commercial plan reviews & engineering services.</i>	4,651	23,060	4,166	10,000	35,000	5,000
532	10	420	TELEPHONE/POSTAGE <i>Cell phone, FAX, internet and postage</i>	5,237	3,984	4,185	4,000	4,000	4,000
532	10	430	TRAVEL <i>Miscellaneous training including CAD and GPS.</i>	4,954	3,700	2,953	5,000	7,500	8,000
532	10	440	LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>	546	151	455	1,000	500	500
532	10	470	BUILDING UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	3,141	2,907	2,767	3,900	3,000	3,000
532	10	481	SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>	166	2,327	8,288	6,100	15,000	7,000
532	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>	1,475	226	1,752	2,000	1,500	1,500
532	10	950	EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>	3,000	3,000	4,308	4,300	4,300	4,300
532	50	320	FUEL - VEHICLES	1,441	793	596	1,200	750	750
532	50	480	VEHICLE MAINTENANCE	922	875	401	2,500	1,500	1,500
546	10	310	SUPPLIES - AIRPORT	-	957	98	-	500	500
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>Includes FAA grant pass-thru awards.</i>	-	112,407	72,913	565,000	459,900	-
546	10	420	PHONE - AIRPORT	-	749	592	-	800	800
546	50	100	SALARIES - AIRPORT <i>ONE FTE for Airport Manager</i>	-	57,384	57,624	79,360	77,100	81,700
546	50	200	BENEFITS - AIRPORT <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	-	28,871	29,902	32,600	36,400	38,000
594	32	642	DATA PROCESSING EQUIPMENT <i>Computer upgrades for 2017 & 2018.</i>	5,429	845	53	4,000	3,500	5,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-12			GENERAL FUND - ENGINEERING	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
594	32	644	EQUIPMENT <i>Scanner/GPS/Task tracker</i>	6,459	-	-	1,000	7,000	2,500
TOTAL ENGINEERING EXPENDITURES				\$ 582,291	\$ 639,991	\$ 597,828	\$ 1,279,060	\$ 1,193,550	\$ 712,750

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-13			GENERAL FUND - COMMUNITY DEVELOPMENT	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
524	20	100	INSPECTOR'S SALARY <i>Will contract for inspector services in 2017 & 2018.</i>	\$ 22,331	\$ 2,177	\$ -	\$ 49,000	\$ -	\$ -
524	20	101	DEPARTMENTAL ASSISTANT'S SALARY <i>One FTE for 2017 & 2018.</i>	44,078	46,476	47,412	1,750	41,012	43,800
524	20	110	OVERTIME <i>To cover for vacations.</i>	-	-	-	-	1,200	1,200
524	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.,</i>	13,886	10,539	16,954	22,500	16,000	17,000
524	20	410	PROFESSIONAL SERVICES <i>For building inspector services.</i>	16,999	59,791	76,812	60,000	40,000	30,000
539	90	410	INTEGRATED PLANNING GRANT	43,679	-	10	-	-	-
539	90	411	REMEDIAL ACTION GRANT	439,073	14,835	-	-	-	-
558	20	410	COMPREHENSIVE PLANNING	-	-	94,087	-	-	-
558	60	100	SALARIES - PLANNING <i>Includes one FTE for Planning Manager.</i>	72,880	37,047	-	42,200	77,300	78,800
558	60	200	BENEFITS - PLANNING <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	33,882	67,389	-	17,000	22,800	23,900
558	60	310	SUPPLIES <i>Miscellaneous office supplies. Includes software.</i>	12,616	14,964	14,129	17,300	5,500	5,800
558	60	421	TELEPHONE/POSTAGE <i>FAX, internet, cellular phones and postage.</i>	3,167	2,929	3,154	3,000	2,500	2,500
558	60	430	TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>	1,617	1,528	1,191	1,750	5,000	5,000
558	60	440	LEGAL ADVERTISING	3,155	2,753	3,353	3,500	3,750	4,000
558	60	470	UTILITIES <i>Building share of Water/Sewer/Power/Garbage.</i>	2,513	2,326	2,213	2,650	2,000	2,100
558	60	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	206	2,550	2,550	1,000	28,000	8,000
558	60	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,690	1,699	988	1,500	1,200	1,200
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	-	-	5,004	5,000	5,000	5,000
559	10	100	SALARY - NUISANCE ABATEMENT <i>Includes one FTE for Nuisance Abatement Officer.</i>	25,926	34,737	39,120	51,270	52,125	53,330
559	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	1,570	6,500	10,643	30,200	26,800	27,700
559	50	320	FUEL - VEHICLE	2,067	2,252	1,454	2,250	750	750
559	50	481	VEHICLE MAINTENANCE	841	1,405	852	1,250	1,000	1,250

CITY OF KELSO
2015/16 PRELIMINARY BUDGET

FUND 001-13 GENERAL FUND - COMMUNITY DEVELOPMENT			2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
594	58	642	335	1,365	53	2,500	2,000	2,500
		DATA PROCESSING EQUIPMENT <i>Computer upgrades for 2017 & 2018.</i>						
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES			\$ 742,511	\$ 313,262	\$ 319,979	\$ 315,620	\$ 333,937	\$ 313,830

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 001-14			GENERAL FUND - FIRE/EMERGENCY MEDICAL	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
522	20	510							
		<p>FIRE DISTRICT NO. 2</p> <p><i>In addition to the basic fire protection service, EMS service, and hazardous materials response service already provided by Cowlitz 2, the City contracts for enhanced services which include the following:</i></p> <p><i>Fire code inspection services.</i></p> <p><i>Pre-construction building plan reviews.</i></p> <p><i>Fire investigation services.</i></p> <p><i>Enhanced "Advanced Life Support" services.</i></p> <p><i>Enhanced "Basic Life Support" services.</i></p>	\$ 240,000	\$ 170,952	\$ 170,952	\$ 172,000	\$ 171,000	\$ 171,000	
TOTAL FIRE/EMERGENCY MEDICAL EXPENDITURES			\$ 240,000	\$ 170,952	\$ 170,952	\$ 172,000	\$ 171,000	\$ 171,000	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 101-16			CITY STREET FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE RESTRICTED <i>For Bridge maintenance.</i>	\$ 98,297	\$ 136,644	\$ 146,670	\$ 213,912	\$ 186,912	\$ 86,912
308	00	00	BEGINNING FUND BALANCE UNRESTRICTED <i>For operations.</i>	213,264	242,385	212,039	242,297	242,297	42,297
313	10	00	LOCAL RETAIL SALES AND USE TAXES	350,049	347,285	411,608	427,157	346,439	332,972
336	00	87	MOTOR VEHICLE FUEL TAX	245,394	244,742	252,179	240,000	273,036	275,000
349	42	00	ROAD MAINTENANCE SERVICES	202	1,365	2,811	-	2,500	2,500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,084	1,351	924	400	1,000	1,000
362	50	00	LAND LEASE <i>Revenue from lease of City property with Dutch Bros.</i>	19,909	19,909	20,075	19,909	20,900	20,900
363	00	00	DAMAGE RECOVERIES	42	19,331	9,536	-	-	-
369	90	00	MISCELLANEOUS REVENUE	255	11,413	20,200	-	-	-
TOTAL CITY STREET FUND REVENUES				\$ 928,496	\$ 1,024,425	\$ 1,076,042	\$ 1,143,675	\$ 1,073,084	\$ 761,581

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 101-16			CITY STREET FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 379,029	\$ 358,709	\$ 456,209	\$ 329,209	\$ 129,209	\$ 29,209
542	30	100	SALARIES <i>Salaries include: .5 FTE maintenance tech & .5 FTE Lead.</i>	18,253	44,687	60,008	59,000	59,000	60,100
542	30	110	STREET PART-TIME HELP	-	8,215	7,453	11,400	13,400	13,400
542	30	120	OVERTIME	661	4,002	1,836	1,000	1,200	1,300
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	10,148	25,224	31,387	36,000	32,500	34,000
542	30	311	SUPPLIES <i>Includes supplies for surfacing base course & top course, asphalt, misc. supplies for maintenance of City streets.</i>	5,931	13,746	9,342	17,000	18,000	22,000
542	30	312	SURFACE MAINTENANCE PROGRAM <i>Per contract with Cowlitz County.</i>	83,547	51,768	-	78,000	79,000	80,000
542	30	320	FUEL - VEHICLES	2,555	3,827	4,323	4,500	3,500	4,500
542	30	350	SMALL TOOLS/EQUIPMENT	21	1,307	1,075	700	700	700
542	30	410	PROFESSIONAL SERVICES	22,046	281	-	-	-	-
542	30	420	TELEPHONE/POSTAGE	57	698	1,413	1,000	1,500	1,800
542	30	430	TRAVEL <i>Miscellaneous courses and seminars.</i>	312	306	261	500	1,000	1,000
542	30	470	STREET LIGHTS	104,194	125,755	118,492	115,000	90,000	93,000
542	30	480	REPAIRS AND MAINTENANCE <i>Fences and guardrails.</i>	9,093	12,898	29,857	20,000	20,000	20,000
542	30	481	STREET SWEEPING	2,104	517	-	1,000	1,200	1,300
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	-	-	39,046	11,000	15,000	15,000
542	30	483	VEHICLE MAINTENANCE	4,719	10,085	20,195	10,000	7,000	8,000
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear, laundry, dues & registrations.</i>	7,231	5,283	4,752	4,000	4,000	4,000
542	30	491	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	200	548	1,145	4,000	4,000	4,000
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET)	30,000	41,000	30,000	30,000	30,000	30,000
542	50	480	BRIDGE REPAIRS AND MAINTENANCE <i>Monies not spent will be sent to reserve account.</i>	11,079	75,400	9,744	40,000	40,000	40,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 101-16			CITY STREET FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
542	60	100	TRAFFIC CONTROL SALARIES <i>Salaries include: 1 FTE Traffic Maintenance Lead</i>	59,696	57,673	59,629	60,000	61,100	62,400
542	60	110	OVERTIME	1,220	278	1,534	2,400	2,400	2,400
542	60	120	PART TIME HELP <i>Summer help.</i>	18,423	13,480	14,000	17,160	18,720	18,720
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	28,210	26,715	28,095	32,000	32,600	34,100
542	60	310	SUPPLIES	23,638	20,156	28,982	22,500	30,000	22,500
542	60	320	FUEL - VEHICLE	4,400	4,284	2,793	4,200	3,000	3,150
542	60	350	TOOLS/EQUIPMENT <i>Various small tools.</i>	41	8	-	300	300	500
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING	10,923	19,619	23,230	27,500	29,000	30,000
542	60	483	VEHICLE MAINTENANCE	4,200	8,119	4,401	7,200	7,000	5,500
542	90	420	TELEPHONE/POSTAGE	1,200	1,050	1,037	1,100	1,100	1,100
542	90	430	TRAVEL <i>Training classes.</i>	111	334	70	250	400	400
542	90	460	INSURANCE	30,997	35,755	43,632	45,000	48,000	50,000
542	90	470	UTILITY SERVICE <i>Includes water, sewer, garbage, drainage & electricity.</i>	4,583	5,716	3,103	6,000	4,200	4,800
542	90	480	SHOP AND RADIO REPAIRS	519	227	12	800	600	700
542	90	482	SOFTWARE MAINTENANCE <i>Maintenance for City wide server.</i>	298	211	414	1,700	500	500
542	90	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service & misc. expenses.</i>	1,319	3,853	3,971	2,500	2,250	2,250
542	90	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	13,949	17,641	12,108	12,546	23,000	24,000
542	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the W/S Fund for professional services.</i>	12,397	9,720	9,312	9,710	21,205	21,752
542	90	912	PROFESSIONAL SERVICES-ENGINEERING <i>To reimburse General Fund for engineering services.</i>	6,873	3,561	3,173	7,500	3,500	3,500
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)	10,008	10,008	10,008	10,000	10,000	10,000
594	42	640	EQUIPMENT PURCHASE	4,311	1,761	-	-	-	-
597	00	000	TRANSFER TO ARTERIAL STREET <i>For bridge scour construction.</i>	-	-	-	100,000	200,000	-

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 101-16			CITY STREET FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
597	00	000	TRANSFER TO WATER/SEWER FUND <i>For share of new roof at public works shop.</i>	-	-	-	-	24,000	-
TOTAL CITY STREET FUND EXPENDITURES				\$ 928,496	\$ 1,024,425	\$ 1,076,042	\$ 1,143,675	\$ 1,073,084	\$ 761,581

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 102-18			ARTERIAL STREET FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 136,673	\$ 193,604	\$ 83,226	\$ 198,393	\$ 3,000,000	\$ 518,591
333	20	25	FEDERAL HIGHWAY GRANTS <i>BNSF Allen St. crossing and West Main realignment.</i>	2,661,048	1,070,390	82,121	300,000	-	-
334	00	00	STATE GRANT <i>Safe Routes to School.</i>	5,217	-	123,000	120,000	-	400,000
334	03	81	STATE GRANT - TIB	2,104,366	2,023,255	374,411	900,000	500,000	-
334	20	03	STATE GRANT - CHAP	16,407	324,678	111	-	-	-
334	20	07	STATE GRANT <i>Railroad crossing environmental study.</i>	-	-	-	-	600,000	300,000
337	00	00	RURAL COUNTY GRANT FUNDS	-	-	178,189	295,000	-	-
344	10	00	ROAD MAINTENANCE FEES	155,412	157,068	158,724	160,000	162,000	162,000
361	10	00	INVESTMENT INTEREST <i>Interest on invested funds.</i>	147	15	9	100	100	100
367	00	01	PRIVATE GRANT	-	-	-	60,000	-	-
368	10	00	BIA ASSESSMENTS	2,125	2,708	1,722	2,000	2,000	2,000
381	10	00	INTERFUND LOAN	-	-	-	320,000	-	-
391	10	00	BOND PROCEEDS	-	-	-	3,555,067	-	-
397	00	00	TRANSFER FROM GENERAL FUND <i>Overlay Program and various street improvements.</i>	379,550	329,550	268,000	216,000	200,000	423,950
397	00	01	TRANSFER FROM HUD GRANT FUND <i>West main revitalization</i>	-	-	-	300,000	-	-
397	00	01	TRANSFER FROM TBD FUND	-	-	140,000	405,000	-	-
397	00	01	TRANSFER FROM STREET FUND <i>Bridge scour construction.</i>	-	-	-	100,000	200,000	-
TOTAL ARTERIAL STREET FUND REVENUES				\$ 5,460,945	\$ 4,101,268	\$ 1,409,513	\$ 6,931,560	\$ 4,664,100	\$ 1,806,641

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 102-18			ARTERIAL STREET FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 193,604	\$ 83,226	\$ 198,393	\$ 1,809,058	\$ 518,591	\$ 270,691
541	13	001	OVERLAY PROGRAM - 2013 <i>Various overlays throughout the City.</i>	184,443	49	-	-	-	-
541	15	001	OVERLAY PROGRAM - 2015 <i>Various overlays throughout the City.</i>	-	-	451,423	-	-	-
541	16	001	OVERLAY PROGRAM - 2016 <i>Various overlays throughout the City.</i>	-	-	729	570,000	-	-
541	17	001	OVERLAY PROGRAM - 2017 <i>Various overlays throughout the City.</i>	-	-	-	-	100,000	-
541	18	001	OVERLAY PROGRAM - 2018 <i>Various overlays throughout the City.</i>	-	-	-	-	-	400,000
581	20	000	INTERFUND LOAN PRINCIPAL <i>Loan from Debt Service fund. Payoff 2017</i>	123,812	129,500	135,449	141,672	141,809	34,500
591	45	780	PWTF LOAN PRINCIPAL <i>PWTF loans for Allen St. Bridge and 16th Ave. slide.</i>	22,713	181,775	-	-	-	-
592	45	820	INTERFUND LOAN INTEREST <i>Loan from Debt Service fund. Payoff 2017</i>	26,954	21,371	14,672	8,680	3,700	1,450
592	45	830	PWTF LOAN - INTEREST PAYMENT <i>PWTF loans for Allen St. Bridge and 16th Ave. slide.</i>	7,840	6,988	-	-	-	-
592	95	000	DEBT ISSUE COSTS	-	-	-	52,150	-	-
595	06	001	RAILROAD CROSSING <i>\$300,000 WSDOT financing.</i>	75,076	139	-	-	-	-
595	06	002	YEW STREET RECONSTRUCTION <i>Funded by 2016 GO Bond.</i>	262	-	63	1,600,000	1,000,000	-
595	06	003	WEST KELSO REALIGNMENT <i>Funded 100% WSDOT.</i>	141,456	10,828	3,526	-	-	-
595	10	001	STREET LIGHT REPLACEMENT	-	-	290	-	-	-
595	10	002	STREET CONDITION SURVEY	14,900	-	-	-	-	-
595	12	001	CHAP STREETS - RESURFACE 2012	106	-	-	-	-	-
595	12	002	WEST MAIN RIGHT OF WAY	2,788,604	51,680	6,765	-	-	-
595	12	003	TALLEY WAY RESURFACE	2,339	-	-	-	-	-
595	13	001	SIIDEWALK IMPROVEMENT PROGRAM <i>Funded by General Fund transfer.</i>	-	-	-	-	50,000	-
595	13	002	CHAP STREETS - RESURFACE 2013	18,596	522	-	-	-	-
595	13	003	MILL STREET OVERLAY	520,402	704	-	-	-	-

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 102-18			ARTERIAL STREET FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
595	13	004 WEST MAIN - CONSTRUCTION	1,339,838	3,291,736	61,685	-	-	-	
595	14	001 CHAP STREETS - RESURFACE 2014	-	322,750	331	-	-	-	
595	14	003 WEST MAIN - REVITALIZATION	-	-	178,188	1,000,000	-	-	
595	15	002 BRIDGE SCOUR CONSTRUCTION	-	-	1,343	100,000	200,000	-	
		<i>Funded by bridge maintenance funds.</i>							
595	15	003 STREETLIGHT LID PROJECT	-	-	354,931	500,000	-	-	
595	16	001 RAILROAD CROSSING ENVIRONMENTAL STUDY	-	-	1,725	900,000	600,000	300,000	
		<i>Funded 100% from State Grant.</i>							
595	16	002 MINOR ROAD REPAIR	-	-	-	250,000	1,400,000	-	
		<i>Funded by 2016 GO Bond.</i>							
595	17	001 SAFE ROUTES TO SCHOOL	-	-	-	-	-	400,000	
		<i>Funded 100% from State Grant.</i>							
595	17	003 STREETLIGHT UPGRADES	-	-	-	-	50,000	250,000	
		<i>Funded \$50k general fund, \$250k G.O. Bond.</i>							
595	17	004 OAK STREET REVITALIZATION	-	-	-	-	-	150,000	
		<i>Funded by General Fund transfer.</i>							
595	17	005 SOUTH PACIFIC PAVEMENT REHABILITATION	-	-	-	-	600,000	-	
		<i>Funded \$500k State grant, \$100k G.O. Bond.</i>							
TOTAL ARTERIAL STREET FUND EXPENDITURES			\$ 5,460,945	\$ 4,101,268	\$ 1,409,513	\$ 6,931,560	\$ 4,664,100	\$ 1,806,641	

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CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 103-19			LIBRARY FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 53,598	\$ 65,723	\$ 78,647	\$ 17,710	\$ -	\$ -
311	10	00	REAL AND PERSONAL PROPERTY TAXES <i>Taxes allocated from General fund for Library support.</i>	50,500	50,500	50,500	50,500	50,500	50,500
313	10	00	RETAIL SALES TAX <i>Taxes allocated from General Fund for Library support.</i>	380,246	390,906	380,060	440,436	493,079	515,699
341	60	00	PHOTOCOPY CHARGES	2,266	2,508	2,917	2,150	3,000	3,200
347	20	00	LIBRARY USE FEES <i>Nonresident fees.</i>	3,755	2,980	4,053	3,600	4,100	4,400
359	70	00	LIBRARY FINES/LATE RETURNS	4,793	4,440	4,282	4,650	4,000	4,200
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	40	29	47	40	30	35
369	00	00	MISCELLANEOUS <i>Miscellaneous donations.</i>	69	41	17	90	20	25
369	81	00	CASH OVER AND SHORT <i>To account for receipt overages or shortages.</i>	12	19	16	25	25	25
TOTAL LIBRARY FUND REVENUES				\$ 495,279	\$ 517,146	\$ 520,539	\$ 519,201	\$ 554,754	\$ 578,084

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 103-19			LIBRARY FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 65,723	\$ 78,647	\$ 17,710	\$ (7,290)	\$ -	\$ -
572	10	101	SALARIES <i>Salaries for 5 full-time Library employees.</i>	178,799	183,095	209,784	223,000	234,100	243,500
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	80,353	76,450	88,247	102,500	104,400	110,400
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, memberships and travel.</i>	425	1,160	910	1,600	1,600	1,700
572	21	110	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	12,456	13,977	17,941	15,500	17,000	17,500
572	21	411	PROFESSIONAL SERVICES <i>Summer reading.</i>	450	450	350	700	700	750
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	182	152	141	750	750	750
572	21	481	SOFTWARE MAINTENANCE <i>Maintenance for City wide server.</i>	937	903	2,675	4,107	1,000	1,000
572	21	490	ONLINE RESOURCES <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	2,126	2,187	2,280	5,000	6,000	6,500
572	40	430	TRAVEL AND TRAINING <i>Includes mileage, meals, and lodging for library staff to attend meetings, seminars and workshops.</i>	74	48	1,337	500	600	700
572	50	311	OFFICE SUPPLIES <i>Includes usual office supplies.</i>	3,038	3,965	6,520	7,000	7,000	7,500
572	50	313	JANITORIAL SUPPLIES <i>Includes restroom and cleaning supplies.</i>	85	-	12	1,350	1,700	1,850
572	50	314	PHOTOCOPY SUPPLIES <i>For purchase of paper used in photocopier.</i>	595	1,049	1,105	1,400	1,400	1,500
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows etc.</i>	6,200	7,452	6,480	6,800	6,800	7,000
572	50	421	TELEPHONE/FAX <i>Basic service, fax, long distance and internet.</i>	6,344	7,537	9,012	6,550	7,100	7,200
572	50	422	POSTAGE <i>Includes postage charges for interlibrary loan books.</i>	838	975	993	1,300	1,000	1,100
572	50	450	EQUIPMENT RENTALS <i>Rental of copier. Also includes public video licensing fee.</i>	3,052	787	855	3,000	1,500	1,600
572	50	451	FACILITIES LEASE	43,000	51,194	50,871	50,871	49,904	51,584
572	50	471	ELECTRICITY	15,618	16,102	18,248	11,200	17,500	18,000
572	50	472	WATER/SEWER/GARBAGE	3,935	3,994	4,566	4,400	4,000	4,100
572	50	481	OFFICE MACHINE MAINTENANCE <i>Maintenance on typewriters, projectors and DVD's.</i>	528	-	127	700	700	750

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CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 103-19			LIBRARY FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Budget	Budget	Budget	Budget	Budget	Budget
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine maintenance and security.</i>	4,926	9,986	14,099	4,500	5,000	5,500
572	50	490	PRINTING & BINDING <i>Includes the cost of rebinding library books, printing stationery and forms as well as interlibrary loan service charges, and video & audio repairs.</i>	510	501	508	1,700	1,700	1,750
572	50	510	CONTRACT LIBRARY SERVICES <i>Contract with Longview for Horizon services & catalog module.</i>	5,618	5,623	5,723	5,800	7,500	8,300
572	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	22,469	22,029	23,868	24,843	34,000	35,000
572	90	490	LIBRARY REFUNDS <i>Refunds for previously lost items.</i>	-	0	(18)	200	50	50
572	90	530	SALES TAX ON PHOTOCOPIES <i>Sales paid on photocopy revenues.</i>	177	182	230	220	250	300
594	72	642	DATA PROCESSING <i>Purchase two computers in 2017 and 2018.</i>	8,647	4,098	1,482	5,500	5,500	5,700
594	72	646	LIBRARY RESOURCES <i>For purchase of books and other library materials.</i>	28,174	24,603	34,483	35,500	36,000	36,500
TOTAL LIBRARY FUND EXPENDITURES				\$ 495,279	\$ 517,146	\$ 520,539	\$ 519,201	\$ 554,754	\$ 578,084

CITY OF KELSO
2015/16 PRELIMINARY BUDGET

FUND 104-51			PATHS AND TRAILS FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308 00 00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>			\$ 37,241	\$ 38,514	\$ 39,773	\$ 41,079	\$ -	\$ 1,200
336 00 87	MOTOR VEHICLE FUEL TAX			1,233	1,231	1,260	1,200	1,200	1,200
361 10 00	INVESTMENT INTEREST <i>Investment of idle cash.</i>			39	28	46	-	-	-
TOTAL PATHS AND TRAILS FUND REVENUES				\$ 38,513	\$ 39,773	\$ 41,079	\$ 42,279	\$ 1,200	\$ 2,400

CITY OF KELSO
2015/16 PRELIMINARY BUDGET

FUND 104-51			PATHS AND TRAILS FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE <i>Contribution to Ending Fund Balance.</i>	\$ 38,513	\$ 39,773	\$ 41,079	\$ (2,721)	\$ 1,200	\$ 2,400
597	00	000	TRANSFER TO ARTERIAL STREET FUND <i>For West Main Streetscape.</i>	-	-	-	45,000	-	-
TOTAL PATHS AND TRAILS FUND EXPENDITURES				\$ 38,513	\$ 39,773	\$ 41,079	\$ 42,279	\$ 1,200	\$ 2,400

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 105-15			KELSO STATION FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 9,929	\$ 13,328	\$ 13,816	\$ 11,953	\$ 11,953	\$ 11,953
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	10	7	12	-	-	-
362	50	00	LEASE REVENUES <i>Revenue from lease of station spaces.</i>	13,522	17,381	17,807	17,200	18,250	18,250
362	90	00	TRIPLE NET CHARGES <i>Revenue from tenants for use of common areas.</i>	12,041	12,042	12,042	12,000	12,600	12,600
369	90	00	MISCELLANEOUS <i>Revenue from vending machines.</i>	18	136	320	-	100	100
397	00	00	OPERATING TRANSFER - GENERAL FUND <i>To cover revenue shortfall.</i>	18,363	18,363	17,980	30,580	26,470	27,570
TOTAL KELSO STATION FUND REVENUES				\$ 53,883	\$ 61,257	\$ 61,977	\$ 71,733	\$ 69,373	\$ 70,473

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 105-15			KELSO STATION FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Budget	Budget	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 13,328	\$ 13,816	\$ 11,953	\$ 11,953	\$ 11,953	\$ 11,953
547	60	310	SUPPLIES <i>Building & janitorial supplies.</i>	860	2,263	1,756	1,600	1,000	1,100
547	60	411	PROFESSIONAL SERVICES - JANITORIAL <i>Payment for janitorial services.</i>	4,650	4,860	4,882	6,000	6,000	6,000
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE <i>Payment for upkeep of grounds.</i>	700	963	375	880	1,320	1,320
547	60	413	PROFESSIONAL SERVICES - SECURITY <i>Payment for security.</i>	2,124	4,064	4,920	6,000	6,000	6,000
547	60	420	TELEPHONE/POSTAGE/FAX <i>FAX, line and long distance charges, and postage.</i>	2,275	2,296	2,244	2,300	2,600	2,600
547	60	460	INSURANCE <i>Liability and property insurance.</i>	3,853	4,013	3,954	5,500	5,500	5,500
547	60	470	UTILITY SERVICES <i>Water, sewer, garbage, and electricity payments.</i>	21,066	22,061	23,840	24,000	25,000	26,000
547	60	480	REPAIR AND MAINTENANCE <i>Miscellaneous repairs and maintenance of building.</i>	4,309	6,761	7,948	13,500	10,000	10,000
547	60	490	MISCELLANEOUS EXPENSES <i>Miscellaneous expenditures.</i>	718	160	105	-	-	-
TOTAL KELSO STATION FUND EXPENDITURES				\$ 53,883	\$ 61,257	\$ 61,977	\$ 71,733	\$ 69,373	\$ 70,473

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 106-20			STADIUM FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 131,507	\$ 87,205	\$ 88,368	\$ 165,250	\$ 170,350	\$ 174,488
313	30	00	HOTEL/MOTEL TAX <i>Represents 2% tax on lodging in hotels/motels in Kelso.</i>	137,562	156,006	171,958	138,000	170,000	165,000
336	00	00	INTERGOVERNMENTAL CONTRIBUTION	100,000	-	-	-	9,400	96,400
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash until payments due.</i>	256	85	111	450	250	200
362	50	00	LEASE REVENUES <i>Lease to Chamber of Commerce for Visitor Center.</i>	98,667	-	-	-	-	-
369	90	00	MISCELLANEOUS REVENUES <i>Button sales, Depot prints and mugs.</i>	7,655	5,032	7,800	100	60,100	100
TOTAL STADIUM FUND REVENUES				\$ 475,647	\$ 248,328	\$ 268,237	\$ 303,800	\$ 410,100	\$ 436,188

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 106-20			STADIUM FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 87,205	\$ 89,368	\$ 165,250	\$ 170,350	\$ 174,488	\$ 311,688
519	90	440	CITY ADVERTISING <i>Kelso promotion of miscellaneous programs.</i>	4,117	3,181	1,112	-	1,112	2,000
573	10	420	VOLCANO CENTER TELEPHONE/POSTAGE <i>Base rate & long distance, and postage costs.</i>	1,039	-	-	-	-	-
573	10	450	VOLCANO CENTER ADMINISTRATION <i>7-day per week operation at the City Volcano Center.</i>	23,763	50,500	52,000	48,000	54,500	55,000
573	10	460	VOLCANO CENTER INSURANCE <i>Volcano Center share of liability and property insurance.</i>	332	631	627	-	-	-
573	10	470	VOLCANO CENTER UTILITIES <i>PUD, Water/Sewer/Garbage.</i>	2,286	-	-	-	-	-
573	10	480	VOLCANO CENTER REPAIRS AND MAINTENANCE <i>Carpet cleaning, heat pump maintenance, exterior deck, and landscaping, etc.</i>	1,016	4,457	-	-	-	-
573	10	490	VOLCANO CENTER MISCELLANEOUS <i>Various miscellaneous items.</i>	2,814	2,498	443	-	1,500	1,500
573	20	497	REGIONAL PERFORMING ARTS <i>Contribution to the Regional Performing Arts Center.</i>	15,000	10,000	10,000	15,000	16,000	16,000
573	60	490	BABE RUTH REGIONALS	-	-	-	-	10,000	-
573	90	492	MISCELLANEOUS EVENTS	3,150	21,381	8,805	12,825	22,500	20,000
573	90	493	THE BIG IDEA	-	8,092	-	7,625	-	-
575	90	494	WAYFINDING PROJECT	-	-	-	20,000	100,000	-
575	30	490	COWLITZ MUSEUM <i>Contribution Cowlitz County Museum.</i>	15,000	15,000	15,000	15,000	15,000	15,000
592	20	000	INTERFUND LOAN REPAYMENT - INTEREST <i>To General Fund.</i>	77	-	-	-	-	-
594	79	620	STRUCTURE IMPROVEMENTS	-	25,000	-	-	-	-
594	79	621	TOURIST CENTER <i>Construction of new tourist center.</i>	309,848	3,220	-	-	-	-
597	00	010	HIGHLANDER FESTIVAL TRANSFER <i>Pays promotion expenses of the Highlander Festival.</i>	10,000	15,000	15,000	15,000	15,000	15,000
TOTAL STADIUM FUND EXPENDITURES			\$ 475,647	\$ 248,328	\$ 268,237	\$ 303,800	\$ 410,100	\$ 436,188	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 107-31			HIGHLANDER FESTIVAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 935	\$ 1,490	\$ 3,513	\$ 3,494	\$ 3,494	\$ 3,494
347	90	01	GOLF TOURNAMENT	75	22,522	-	25,000	-	-
347	90	02	DANCE COMPETITION	1,999	2,358	2,395	2,600	2,700	2,700
347	90	03	HIGHLAND GAMES	3,550	2,317	4,320	3,600	3,000	3,000
347	90	05	PIPING COMPETITION	286	-	-	200	200	200
347	90	06	FUN RUN/WALK	187	563	221	300	300	300
347	90	07	PARADE	-	-	500	600	600	600
362	80	00	BOOTH FEES <i>Non-food vendor booth fees.</i>	3,790	4,050	3,970	4,000	6,000	6,000
362	80	01	BOOTH FEES - FOOD VENDORS <i>Food vendor booth fees.</i>	1,620	1,440	1,925	2,000	1,500	1,500
362	80	02	FESTIVAL PROCEEDS - OTHER <i>Programs.</i>	3,595	5,744	3,523	5,000	6,000	6,000
369	90	00	MISCELLANEOUS REVENUES <i>Revenues from T-Shirt and Highlander Button sales.</i>	2,179	1,464	1,428	2,600	2,000	2,000
397	00	00	TRANSFER FROM STADIUM FUND <i>As approved by the Lodging Tax Advisor Committee</i>	12,400	15,000	15,000	15,000	15,000	15,000
TOTAL HIGHLANDER FESTIVAL FUND REVENUES				\$ 30,616	\$ 56,948	\$ 36,795	\$ 64,394	\$ 40,794	\$ 40,794

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 107-31			HIGHLANDER FESTIVAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 1,490	\$ 3,513	\$ 3,494	\$ 3,494	\$ 3,494	\$ 3,494
573	90	310	SUPPLIES <i>Miscellaneous office supplies.</i>	360	317	134	600	600	600
573	90	340	HIGHLANDER T-SHIRTS/PRIZES <i>Pays for Highlander T-shirts and prizes.</i>	-	535	-	700	700	700
573	90	341	HIGHLANDER BUTTONS <i>Pays for Highlander buttons.</i>	1,382	1,563	1,563	1,400	1,600	1,600
573	90	440	ADVERTISING/TOURISM PROMOTION <i>Designed to bring tourists to Kelso / i.e. Radio spots, newspaper ads, banners, brochures, etc.</i>	6,751	7,189	6,625	8,000	8,000	8,000
573	90	490	MISCELLANEOUS	1,919	2,068	2,195	2,000	2,900	2,900
573	90	491	PARADE/PERFORMERS <i>Pays expenses associated with the parade; prizes, bands, grand marshal, etc.</i>	235	295	414	800	600	600
573	90	493	ENTERTAINMENT	13,956	13,643	13,896	15,000	15,000	15,000
573	90	494	GOLF TOURNAMENT	-	21,871	-	25,000	-	-
573	90	495	DANCE COMPETITION	2,321	2,604	2,623	2,400	2,700	2,700
573	90	496	HIGHLAND GAMES	2,202	3,231	5,507	3,000	3,000	3,000
573	90	498	PIPING COMPETITION	-	-	-	-	200	200
573	90	499	FUN RUN/WALK	-	119	344	300	300	300
574	20	490	PROGRAMS	-	-	-	1,700	1,700	1,700
TOTAL HIGHLANDER FESTIVAL FUND EXPENDITURE			\$ 30,616	\$ 56,948	\$ 36,795	\$ 64,394	\$ 40,794	\$ 40,794	

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 108-21			PARK AND RECREATION FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 36,606	\$ 50,306	\$ 33,475	\$ 56,313	\$ 46,776	\$ 46,816	
313	10	00 RETAIL SALES TAXES	167,876	167,946	203,660	213,056	234,146	241,843	
334	00	00 STATE GRANTS	-	-	-	-	-	1,000,000	
344	60	00 AIRPORT SERVICES <i>For services provided to SW WA Regional Airport.</i>	-	-	-	-	39,000	40,000	
347	90	01 LEAGUE FEES	3,625	4,000	4,000	4,000	4,000	4,000	
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	9	6	10	100	100	100	
362	40	00 PARK FACILITIES RENTAL	4,631	4,681	5,130	3,000	3,000	3,000	
362	50	00 LEASE REVENUES	39,600	39,166	39,215	39,600	42,000	42,000	
369	90	00 MISCELLANEOUS <i>Includes reimbursement for electricity cost for cell towers at Tam O' Shanter park.</i>	12,502	12,481	13,257	-	14,000	14,500	
397	00	00 TRANSFER FROM OTHER FUNDS <i>Mitigation bank funding.</i>	-	-	-	15,000	200,000	-	
TOTAL PARK AND RECREATION FUND REVENUES			\$ 264,849	\$ 278,586	\$ 298,747	\$ 331,069	\$ 583,022	\$ 1,392,259	

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 108-21			PARK AND RECREATION FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 50,306	\$ 33,475	\$ 56,313	\$ 46,776	\$ 46,816	\$ 43,634
575	50	310	CATLIN HALL SUPPLIES	840	996	-	1,300	2,000	2,100
575	50	470	CATLIN HALL NATURAL GAS	-	-	1,578	2,100	1,800	2,000
575	50	471	CATLIN HALL ELECTRICITY	2,215	5,219	2,765	2,700	2,800	2,900
575	50	472	CATLIN HALL WATER/SEWER	1,938	1,657	-	2,400	2,400	2,400
576	10	310	OFFICE SUPPLIES	112	323	336	150	200	250
576	10	420	TELEPHONE/POSTAGE	2,417	2,685	2,925	2,600	2,200	2,300
576	10	430	TRAVEL/TRAINING	24	75	34	250	1,200	500
576	80	100	PARK MAINTENANCE SALARIES <i>One full-time parks lead and one full-time parks tech.</i>	57,570	58,502	60,690	60,000	107,100	112,000
576	80	101	OVERTIME	4,141	3,820	2,632	500	2,600	2,800
576	80	110	PART- TIME SALARIES <i>Summer help.</i>	10,485	11,280	11,980	13,680	13,680	13,680
576	80	200	BENEFITS	24,723	28,616	28,976	32,000	66,100	69,400
576	80	310	AGRICULTURAL SUPPLIES	802	885	41	-	-	-
576	80	311	BUILDING MAINTENANCE SUPPLIES	492	836	-	-	-	-
576	80	312	PLUMBING/ELECTRICAL SUPPLIES	994	1,279	-	-	-	-
576	80	313	MISCELLANEOUS MAINTENANCE SUPPLIES	1,519	2,070	-	-	-	-
576	80	314	OTHER OPERATING SUPPLIES	6,501	6,771	10,482	13,000	10,000	10,000
576	80	315	JANITORIAL SUPPLIES	9,569	5,836	10,205	10,000	7,500	7,800
576	80	320	FUEL	4,711	5,179	3,455	5,500	4,000	5,000
576	80	350	TOOLS & EQUIPMENT	1,982	1,183	181	1,500	-	-
576	80	411	PROFESSIONAL SERVICES <i>Includes \$75k Park Facilities Plan in 2017.</i>	4,153	2,296	5,970	3,000	85,000	11,000
576	80	460	INSURANCE	6,996	7,375	9,152	8,500	9,900	10,200

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 108-21			PARK AND RECREATION FUND			2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget			
576	80	470 ELECTRICITY	28,281	28,549	30,158	33,000	34,000	35,000			
576	80	471 WATER/SEWER/GARBAGE	9,253	12,890	16,215	11,500	12,500	12,500			
576	80	472 NATURAL GAS	1,889	1,827	-	-	-	-			
576	80	480 REPAIR/MAINTENANCE <i>Misc. building repairs.</i>	2,813	2,951	4,253	3,500	1,000	1,300			
576	80	483 VEHICLE REPAIRS	7,489	7,177	5,167	5,000	1,500	1,500			
576	80	490 MISCELLANEOUS	2,492	2,231	3,458	2,000	1,200	1,200			
576	80	491 EQUIPMENT RENTAL <i>Misc. rentals.</i>	-	162	-	300	-	-			
576	80	492 JAIL CREW SERVICES	5,185	10,043	9,687	11,000	7,000	7,000			
576	80	910 I.F. SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Superintendent and departmental assistant services.</i>	5,381	7,092	7,968	8,313	10,526	10,795			
576	80	911 ENGINEERING SERVICES	6,240	4,456	4,306	5,500	5,000	5,000			
576	80	940 EQUIPMENT RESERVE - DEPRECIATION	3,336	20,004	5,004	5,000	5,000	5,000			
594	06	101 RESTROOM IMPROVEMENTS	-	846	4,816	40,000	-	-			
594	06	100 TAM O' SHANTER PARKING IMPROVEMENTS	-	-	-	-	125,000	1,000,000			
594	76	646 CAPITAL IMPROVEMENTS <i>Security system in 2017.</i>	-	-	-	-	15,000	15,000			
TOTAL PARK AND RECREATION FUND EXPENDITURE			\$ 264,849	\$ 278,586	\$ 298,747	\$ 331,069	\$ 583,022	\$ 1,392,259			

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 111-11			TAM O' SHANTER PARK FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 14,806	\$ 14,826	\$ 14,840	\$ 14,864	\$ -	\$ -
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	20	14	23	-	-	-
TOTAL TAM O' SHANTER PARK FUND REVENUES				\$ 14,826	\$ 14,840	\$ 14,863	\$ 14,864	\$ -	\$ -

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 111-11			TAM O' SHANTER PARK FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 14,826	\$ 14,840	\$ 14,864	\$ (136)	\$ -	\$ -
597	00	000	TRANSFER TO PARK FUND <i>Upgrades at Tam O'Shanter Park.</i>	-	-	-	15,000	-	-
TOTAL TAM O'SHANTER PARK FUND EXPENDITURES			\$ 14,826	\$ 14,840	\$ 14,864	\$ 14,864	\$ -	\$ -	\$ -

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 114			HUD GRANT FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	DEPT 17 HUD #1 BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 1,514,828	\$ 1,512,973	\$ 1,513,687	\$ 1,459,708	\$ 1,010,208	\$ 790,808
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	102	73	121	-	100	100
369	90	00	HUD MISCELLANEOUS REPAYMENTS <i>Principal Payments on Promissory Notes.</i>	72	-	-	-	-	-
			DEPT 17 HUD#1-TOTAL	1,515,002	1,513,046	1,513,808	1,459,708	1,010,308	790,908
361	10	00	DEPT 48 HUD #2, #3 & #6 INVESTMENT INTEREST <i>Investment of idle cash.</i>	896	641	1,056	500	500	500
369	90	00	HUD MISCELLANEOUS REPAYMENTS <i>Principal Payments on Promissory Notes.</i>	-	72	5,830	-	-	-
			DEPT 48 HUD #2, #3 & #6-TOTAL	896	713	6,886	500	500	500
333	14	20	DEPT 55 HUD NEIGHBOR HOOD STABLIZATION PROGRAM (NSP) NSP GRANT <i>Investment of idle cash.</i>	57,054	-	-	-	-	-
			DEPT 55 HUD NSP	57,054	-	-	-	-	-
TOTAL HUD GRANT FUND REVENUES				\$ 1,572,952	\$ 1,513,759	\$ 1,520,694	\$ 1,460,208	\$ 1,010,808	\$ 791,408

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 114			HUD GRANT FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	DEPT 17 HUD #1 ENDING FUND BALANCE	\$ 1,512,973	\$ 1,513,687	\$ 1,459,708	\$ 1,010,208	\$ 790,808	\$ 570,408
559	20	490	MISCELLANEOUS EXPENDITURES <i>Bank, service and miscellaneous rehab fees.</i>	92	-	-	-	-	-
597	00	000	TRANSFER TO OTHER FUNDS <i>\$10K to Façade fund.</i>	50,000	-	-	-	10,000	10,000
DEPT 17 HUD#1-TOTAL				1,563,065	1,513,687	1,459,708	1,010,208	800,808	580,408
DEPT 48 HUD #2, #3 & #6									
559	20	491	MISCELLANEOUS EXPENDITURES <i>Housing rehab expenditures.</i>	-	72	72	150,000	-	-
559	20	493	BILGHT REMOVAL <i>Various blight removal projects.</i>	-	-	5,758	-	150,000	150,000
559	20	494	SUB-AREA PLAN	-	-	55,156	-	-	-
597	00	000	TRANSFER TO OTHER FUND <i>Transfer to General Fund for nuisance abatement.</i>	-	-	-	300,000	60,000	61,000
DEPT 48 HUD #2, #3 & #6-TOTAL				-	72	60,986	450,000	210,000	211,000
DEPT 55 HUD NEIGHBOR HOOD STABLIZATION PROGRAM (NSP)									
559	20	410	ADMINISTRATIVE FEES	453	-	-	-	-	-
559	20	491	HOUSING ACQUISITION	214	-	-	-	-	-
559	20	492	BILGHT REMOVAL	9,220	-	-	-	-	-
DEPT 55 HUD NSP				9,887	-	-	-	-	-
TOTAL HUD GRANT FUND EXPENDITURES				\$ 1,572,952	\$ 1,513,759	\$ 1,520,694	\$ 1,460,208	\$ 1,010,808	\$ 791,408

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 115-23			FAÇADE IMPROVEMENT FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 444	\$ 444	\$ 445	\$ 446	\$ 446	\$ 446
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1	-	1	-	-	-
397	00	00	TRANSFER FROM HUD FUND	-	-	-	10,000	10,000	10,000
TOTAL FAÇADE IMPROVEMENT FUND REVENUES				\$ 445	\$ 444	\$ 446	\$ 10,446	\$ 10,446	\$ 10,446

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 115-23			FAÇADE IMPROVEMENT FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 444	\$ 445	\$ 446	\$ 446	\$ 446	\$ 446
573	90	480	FACADES	-	-	-	10,000	10,000	10,000
TOTAL FACADE IMPROVEMENT FUND EXPENDITURE			\$ 444	\$ 445	\$ 446	\$ 10,446	\$ 10,446	\$ 10,446	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 120-40			CRIMINAL JUSTICE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 56,858	\$ 55,891	\$ 82,903	\$ 92,726	\$ 89,726	\$ 89,726	
336	06	10 CRIMINAL JUSTICE - HIGH CRIME <i>Criminal Justice Funding - High Crime</i>	44,704	66,613	53,769	40,000	36,000	36,000	
336	06	21 CRIMINAL JUSTICE - VIOLENT CRIMES / POPULATION <i>Criminal Justice Funding - Violent Crime</i>	8,500	15,807	7,728	12,000	3,711	3,711	
336	06	26 CRIMINAL JUSTICE DCD - SPECIAL PROGRAMS <i>Programs 1 through 3.</i>	10,680	11,376	11,709	10,000	12,500	12,500	
336	06	51 IMPAIRED DRIVING	2,168	2,150	1,812	2,100	2,000	2,000	
338	21	00 DRUG TASK FORCE GRANT SHARE <i>City share of Federal drug task force grant, received as reimbursement for salary, benefits, and allowances for one Kelso police officer assigned to the drug task force.</i>	232,020	103,347	104,750	125,000	110,000	112,000	
357	40	00 SEIZURES/FORFEITURES	404	2,610	-	300	300	300	
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	7	5	9	-	-	-	
397	00	00 TRANSFER FROM GENERAL FUND <i>Pays unfunded balance for one police officer.</i>	-	48,750	65,000	72,550	90,643	96,179	
TOTAL CRIMINAL JUSTICE FUND REVENUES			\$ 355,341	\$ 306,549	\$ 327,680	\$ 354,676	\$ 344,880	\$ 352,416	

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 120-40			CRIMINAL JUSTICE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 55,891	\$ 82,903	\$ 92,726	\$ 89,726	\$ 89,726	\$ 89,726
521	30	110	DRUG TASK FORCE - SALARIES <i>Salaries for 2 Officers assigned the Drug Task Force.</i>	150,537	152,171	156,044	160,000	163,600	168,300
521	30	130	DRUG TASK FORCE - OVERTIME <i>Overtime for 2 Officers assigned the Drug Task Force.</i>	12,452	5,557	7,078	22,000	10,000	11,000
521	30	200	DRUG TASK FORCE - BENEFITS <i>Benefits for 2 Officers assigned the Drug Task Force.</i>	65,190	48,467	54,518	65,550	64,800	66,600
521	30	230	DRUG TASK FORCE - EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	3,105	3,086	2,649	3,100	1,890	1,926
521	30	310	COMMUNITY ORIENTED POLICING - SUPPLIES <i>Children and youth.</i>	3,951	4,182	4,332	4,300	4,432	4,432
521	90	490	EMERGENCY SUPPORT SHELTER (DCD #3) <i>Payment to Shelter from DCD #3 funds.</i>	3,951	4,182	4,333	4,000	4,432	4,432
521	90	510	TASK FORCE COUNTY MATCH	60,264	6,000	6,000	6,000	6,000	6,000
TOTAL CRIMINAL JUSTICE FUND EXPENDITURES				\$ 355,341	\$ 306,548	\$ 327,680	\$ 354,676	\$ 344,880	\$ 352,416

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ -	\$ 55,234	\$ 214,379	\$ 242,014	\$ 11,014	\$ 20,014
344	90	00	VEHICLE LICENSING FEE <i>\$20 fee per vehicle.</i>	56,172	160,083	168,573	175,000	175,000	175,000
TOTAL TBD FUND REVENUES				\$ 56,172	\$ 215,317	\$ 382,952	\$ 417,014	\$ 186,014	\$ 195,014

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 55,234	\$ 214,379	\$ 242,014	\$ 11,014	\$ 21,014	\$ 20,014
542	90	460	INSURANCE	938	938	938	1,000	-	-
597	00	000	TRANSFER TO ARTERIAL STREETS	-	-	140,000	405,000	-	-
597	00	000	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	165,000	175,000
TOTAL TBD FUND EXPENDITURES			\$ 56,172	\$ 215,317	\$ 382,952	\$ 417,014	\$ 186,014	\$ 195,014	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 206-46			2011 LIMITED TAX G. O. BOND FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 1,588,893	\$ 1,591,225	\$ 1,594,589	\$ 1,604,643	\$ 1,549,176	\$ 1,362,858
361	10	00	INVESTMENT INTEREST	3,430	4,568	11,179	1,350	10,000	12,000
366	10	00	INTEREST - INTERFUND LOAN	26,309	20,622	14,672	8,450	3,682	1,444
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2011 G.O. BOND <i>2017: \$80,768 General Fund, \$130,000 Capital Projects Fund. 2018: \$78,013 General Fund, \$130,000 Capital Projects Fund.</i>	181,119	185,608	195,155	199,228	210,768	208,013
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2016 G.O. BOND <i>2017: \$61,700 General Fund, \$165,000 TBD Fund. 2018: \$47,950 General Fund, \$175,000 TBD Fund.</i>	-	-	-	220,467	226,700	222,950
TOTAL 2003 LT'D TAX BOND FUND REVENUES				\$ 1,799,751	\$ 1,802,023	\$ 1,815,595	\$ 2,034,138	\$ 2,000,326	\$ 1,807,265

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 206-46			2011 LIMITED TAX G. O. BOND FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 1,591,225	\$ 1,594,589	\$ 1,604,643	\$ 1,549,176	\$ 1,362,858	\$ 1,376,302
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2011 G.O. BOND <i>Final payment due December 1, 2028. Balance at end of 2018, \$1,745,000</i>	135,000	135,000	140,000	140,000	145,000	145,000
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2016 G.O. BOND <i>Final payment due December 1, 2035. Balance at end of 2018, \$2,785,000</i>	-	-	-	165,000	125,000	125,000
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	73,228	72,080	70,527	123,895	65,768	63,013
592	19	830	2016 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	-	-	-	55,467	100,700	96,950
592	19	890	MISCELLANEOUS DEBT SERVICE COSTS <i>Miscellaneous bank charges.</i>	298	354	425	600	1,000	1,000
597	00	000	TRANSFER TO PARK FUND <i>From mitigation bank.</i>	-	-	-	-	200,000	-
TOTAL 2003 LT'D TAX BOND FUND EXPENDITURES				\$ 1,799,751	\$ 1,802,023	\$ 1,815,595	\$ 2,034,138	\$ 2,000,326	\$ 1,807,265

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 301-60			CAPITAL PROJECTS FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 48,792	\$ 48,302	\$ 82,133	\$ 127,972	\$ 100,000	\$ 50,050
317	30	00	REAL ESTATE EXCISE TAXES <i>Revenues from the locally imposed REET (1/4 of 1%).</i>	39,464	73,800	125,789	60,000	80,000	80,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	46	31	50	-	50	50
TOTAL CAPITAL PROJECTS FUND REVENUES				\$ 88,302	\$ 122,133	\$ 207,972	\$ 187,972	\$ 180,050	\$ 130,100

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 301-60			CAPITAL PROJECTS FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 48,302	\$ 82,133	\$ 127,972	\$ 27,972	\$ 50,050	\$ 100
597	00	002	TRANSFER TO FUND 206 <i>For debt service on 2011 G. O. Bond.</i>	40,000	40,000	80,000	160,000	130,000	130,000
TOTAL CAPITAL PROJECTS FUND EXPENDITURES				\$ 88,302	\$ 122,133	\$ 207,972	\$ 187,972	\$ 180,050	\$ 130,100

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 402-24			SOLID WASTE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 405,408	\$ 293,468	\$ 236,879	\$ 189,946	\$ 125,867	\$ 122,993
334	03	10	WA COORDINATED PREVENTION GRANT <i>Biennial grant on even years.</i>	18,743	18,141	7,259	15,000	15,000	15,000
343	70	11	RESIDENTIAL FEES <i>4% increase for 2017 & 2% increase for 2018</i>	516,991	608,601	644,842	665,000	702,000	716,040
343	70	12	COMMERCIAL FEES <i>4% increase for 2017 & 2% increase for 2018</i>	635,937	741,967	755,049	810,000	842,400	859,248
343	70	13	RESIDENTIAL RECYCLING FEES <i>Monthly fee increases from \$.50 to \$.75 in 2017.</i>	21,992	22,062	22,427	22,000	33,000	33,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	530	268	362	400	500	500
367	00	00	MISCELLANEOUS	10,836	9,432	4,334	7,500	500	500
TOTAL SOLID WASTE FUND REVENUES				\$1,610,437	\$1,693,939	\$1,671,152	\$1,709,846	\$1,719,267	\$1,747,281

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 402-24			SOLID WASTE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	00	ENDING FUND BALANCE	\$ 293,468	\$ 236,879	\$ 189,946	\$ 160,637	\$ 122,993	\$ 118,329
537	10	511	STATE EXAMINER'S CHARGES	2,635	2,569	3,151	2,700	3,000	3,060
537	60	510	COUNTY LANDFILL COSTS	344,283	447,453	452,300	460,000	490,000	497,350
537	70	100	SALARIES	12,019	6,130	6,252	7,000	6,300	6,500
			<i>Solid waste coordinator.</i>						
537	70	200	BENEFITS	2,027	1,033	1,115	1,100	900	900
			<i>Solid waste coordinator.</i>						
537	70	310	SUPPLIES	1,210	1,635	1,976	1,400	2,000	2,060
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE)	667,551	677,287	672,774	710,000	695,000	712,375
			<i>Contract with Waste Control. Includes fuel surcharge and road maintenance fees.</i>						
537	70	411	PROFESSIONAL SERVICES (RECYCLING)	22,959	26,802	33,770	24,500	35,000	35,875
			<i>Waste Control - Drop Box Sites.</i>						
537	70	412	PREVENTION GRANT - RECYCLING	21,840	21,753	10,433	20,000	20,000	20,000
			<i>25% match required for 75% funding. 2 year cycle.</i>						
537	70	420	POSTAGE	3,573	3,846	4,588	3,600	8,000	8,240
537	70	460	INSURANCE	1,753	1,589	1,650	2,000	2,000	2,100
			<i>Solid Waste Fund share of City Liability insurance.</i>						
537	70	480	HARDWARE MAINTENANCE	348	364	394	500	500	500
			<i>Computer hardware maintenance.</i>						
537	70	481	SOFTWARE MAINTENANCE	2,472	9,302	2,468	5,500	6,200	5,800
537	90	490	MISCELLANEOUS EXPENSE	9,592	8,433	5,204	7,500	7,500	7,500
			<i>Nuisance abatement clean up.</i>						
537	90	530	STATE UTILITY EXCISE TAX	63,416	71,532	74,484	81,000	82,000	83,500
			<i>3.6% Refuse Collection Tax and 1.5% B&O Service Tax.</i>						
537	90	540	CITY B & O TAX	93,194	108,402	141,563	149,700	155,000	158,000
			<i>Payments to General Fund for B & O Taxes at 8%.</i>						
537	90	910	INTERDEPARTMENTAL SERVICES	57,497	58,521	59,616	62,930	72,000	74,000
			<i>Reimburse the General Fund for professional services.</i>						
537	90	911	INTERDEPARTMENTAL SERVICES	10,600	10,409	9,468	9,779	10,874	11,192
			<i>Reimburse the W/S Fund for professional services.</i>						
TOTAL SOLID WASTE FUND EXPENDITURES				1,610,437	1,693,939	1,671,152	1,709,846	1,719,267	1,747,281

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 403-25			WATER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 1,742,747	\$ 2,151,042	\$ 2,479,056	\$ 2,719,121	\$ 3,142,749	\$ 2,799,679
343	40	23	RESIDENTIAL WATER SALES <i>2% increase for 2017 and 3% increase for 2018.</i>	1,498,866	1,610,535	1,681,521	1,670,000	1,726,478	1,778,272
343	40	24	COMMERCIAL WATER SALES <i>2% increase for 2017 and 3% increase for 2018.</i>	571,971	654,248	740,564	650,000	724,200	745,926
343	40	25	DAVIS TERRACE/PUD WATER SALES <i>2% increase for 2017 and 3% increase for 2018.</i>	39,347	45,751	51,785	42,400	53,040	54,631
343	40	26	INDUSTRIAL WATER SALES <i>No increase for 2017 and 1% increase for 2018.</i>	874,250	1,007,360	1,097,718	1,045,000	1,188,000	1,199,880
343	40	27	CLEANING USAGE FEE	2,000	2,260	2,625	2,000	2,000	2,000
343	40	29	WATER CONNECTION FEES	1,462	-	1,212	3,000	1,500	1,500
343	40	30	UTILITY FINANCE CHARGE	2,982	3,009	2,275	3,000	2,000	2,000
343	40	42	FIRE SPRINKLER FEES	30,420	30,870	29,330	32,000	33,523	34,194
343	40	91	TURN ON/OFF FEES	56,748	50,231	53,045	40,000	50,000	50,000
344	60	00	PROFESSIONAL SERVICES - AIRPORT	-	-	1,072	-	-	-
349	10	00	I. F. SERVICES	29,771	24,792	24,294	25,325	31,905	32,745
361	10	00	INVESTMENT INTEREST	1,819	7,196	9,905	2,500	10,000	10,000
369	90	00	MISCELLANEOUS REVENUES	6,780	14,456	19,147	3,750	7,500	7,500
397	00	01	TRANSFERS FROM OTHER FUNDS <i>Transfer from Bond Reserve fund.</i>	55,576	-	-	-	30,000	-
397	00	01	TRANSFERS FROM OTHER FUNDS <i>Transfer from street and drainage fund to pay share of new roof at public works shop.</i>	-	-	-	-	24,000	-
TOTAL WATER FUND REVENUES				\$ 4,914,739	\$ 5,601,750	\$ 6,193,549	\$ 6,238,096	\$ 7,026,895	\$ 6,718,327

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 403-25			WATER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 2,151,042	\$ 2,479,056	\$ 2,719,121	\$ 3,142,749	\$ 2,799,679	\$ 2,075,855
			WATER DISTRIBUTION						
534	10	510	STATE EXAMINER CHARGES	3,894	3,980	4,460	4,200	4,500	4,500
534	50	100	SALARIES <i>Salaries include 1/3 FTE PW Superintendent, a 1/2 W/S Supervisor, 1/2 Dept. Assistant, 4 W/S Maint. Technicians and 1 Equipment Operator.</i>	331,463	327,552	319,313	371,000	372,300	386,000
534	50	110	OVERTIME	64,473	7,471	26,636	35,000	80,000	70,000
534	50	120	PART TIME HELP <i>Summer help.</i>	8,520	11,720	14,787	7,000	8,000	8,000
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	155,964	140,392	151,327	181,000	189,200	196,000
534	50	310	SUPPLIES <i>Cross connection supplies, pipe, meters, valves hydrants and boxes.</i>	210,652	282,911	143,848	130,000	110,000	110,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	203	237	178	500	500	500
534	50	321	FUEL - VEHICLES	14,405	14,449	12,137	23,000	18,000	19,000
534	50	350	TOOLS	1,614	9,226	2,538	3,000	3,000	3,100
534	50	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	33,161	34,188	34,326	30,000	35,000	35,000
534	50	420	TELEMETERING/PHONE/POSTAGE	10,474	11,043	11,345	11,200	14,000	14,000
534	50	430	TRAVEL <i>Continued education and misc. seminars.</i>	1,587	1,075	4,294	2,500	3,500	3,500
534	50	440	ADVERTISING <i>Job posting / supplies / bid advertisements.</i>	227	539	60	500	500	515
534	50	460	INSURANCE	38,057	39,119	41,679	44,000	44,000	46,000
534	50	470	UTILITY SERVICE <i>Electricity provided by Cowlitz PUD.</i>	34,747	36,827	36,890	45,000	47,000	48,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Pump Motors, leak detection and miscellaneous.</i>	17,884	7,464	13,211	70,000	65,000	60,000
534	50	481	SHOP AND RADIO REPAIR	1,657	1,471	1,306	2,000	3,000	2,000
534	50	482	HARDWARE MAINTENANCE <i>Maintain utility hardware</i>	398	364	394	1,200	1,000	1,200
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	9,407	10,486	3,977	6,500	6,000	6,500

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 403-25			WATER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
534	50	486	VEHICLE MAINTENANCE	17,228	24,713	25,033	20,000	45,000	25,000
534	50	490	MISCELLANEOUS EXPENSES <i>Laundry, rain gear, dues, subscriptions and training.</i>	11,718	9,619	9,915	8,200	11,000	11,000
534	50	491	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers, man lifts..</i>	193	1,895	4,163	3,000	2,500	2,500
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 distribution)</i> <i>1.5% of connection chg/turn-on (1/2 distribution)</i>	80,916	89,837	96,758	94,000	102,600	104,600
534	50	541	CITY B & O TAX <i>10% of water sales (1/2 distribution)</i>	138,501	135,133	181,193	172,470	187,200	190,800
534	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	80,588	70,967	74,292	77,636	91,000	95,000
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>To reimburse General Fund for engineering services.</i>	5,046	3,169	25,896	5,000	25,000	25,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	60,000	60,000	60,000	60,000	64,000	64,000
534	50	953	OFFICE RENTAL <i>Rental charges for office space at finance department.</i>	6,000	6,000	9,000	6,000	6,000	6,000
582	34	720	2008 BOND ISSUE PAYMENTS - PRINCIPAL <i>2018 payoff.</i>	90,000	95,000	95,000	100,000	105,000	105,000
582	34	721	2010 BOND ISSUE PAYMENTS - PRINCIPAL <i>Balance after 2018 payment \$3,665K. 2031 payoff.</i>	100,000	100,000	100,000	100,000	100,000	110,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2018 payment \$4,077K. 2036 payoff.</i>	-	-	-	-	226,492	226,493
592	34	830	ANNUAL INTEREST PAYMENT 2008 REVENUE BOND <i>Semi-annual interest payments. 2018 payoff.</i>	24,319	20,753	23,519	10,920	6,615	2,205
592	34	890	DEBT ISSUE COSTS	302	2,163	2,027	2,000	2,500	2,500
592	34	831	ANNUAL INTEREST PAYMENT - SRF LOAN <i>Paid annually in October. 2036 payoff.</i>	-	-	-	-	67,948	64,550
592	34	832	ANNUAL INTEREST PAYMENT 2010 REVENUE BOND <i>Semi-annual interest payments. 2031 payoff.</i>	168,788	193,857	189,446	155,825	150,000	148,000
594	34	640	CAPITAL EXPENSE - STRUCTURES <i>Includes \$100K for new roof at public works shop 2017.</i>	-	-	-	50,000	175,000	20,000
594	34	641	CAPITAL EXPENSE - EQUIPMENT	8,661	1,927	5,549	50,000	55,000	25,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	-	375,000	639,500	39,500	625,000	1,250,000
WATER DISTRIBUTION - SUB TOTAL				1,731,047	2,130,547	2,363,997	1,922,151	3,052,355	3,491,463

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 403-25			WATER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
538	10	510	WATER TREATMENT STATE EXAMINER CHARGES	3,894	3,980	4,460	4,200	4,500	4,500
538	40	100	SALARIES <i>Salaries include 1/3 FTE PW Superintendent, 1 FTE Plant Supervisor and 1 FTE Plant Operator.</i>	163,266	155,214	147,705	161,000	165,300	167,800
538	40	110	OVERTIME	5,842	2,343	4,356	4,000	4,000	4,000
538	40	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	75,916	66,404	69,042	71,000	70,800	73,600
538	40	310	SUPPLIES <i>Water Treatment Plant chemicals.</i>	39,054	39,360	56,023	64,000	64,000	64,000
538	40	311	SUPPLIES - PURCHASE WATER <i>Purchase water from the City of Longview/PUD.</i>	-	-	-	2,000	2,000	2,040
538	40	321	FUEL - VEHICLES	933	864	663	1,500	700	700
538	40	350	TOOLS <i>Misc. hand tools.</i>	530	72	-	700	2,750	500
538	40	410	PROFESSIONAL SERVICES - TESTING <i>Meter reading, DOH testing and testing of new well.</i>	16,501	21,025	25,936	22,000	23,000	23,000
538	40	420	TELEMETERING/PHONE/POSTAGE <i>Telemetry for SE reservoir and PUD systems.</i>	14,334	5,622	4,743	11,000	5,000	5,000
538	40	430	TRAVEL <i>Miscellaneous training and seminars.</i>	463	130	-	1,000	1,000	1,000
538	40	440	ADVERTISING <i>Job posting, supplies, and bid advertisements.</i>	-	-	-	100	100	100
538	40	460	INSURANCE	38,057	39,119	41,679	44,000	44,000	46,000
538	40	470	UTILITY SERVICE <i>Electricity provided by Cowlitz PUD.</i>	100,765	116,385	102,255	112,200	113,000	115,000
538	40	480	WATER TREATMENT PLANT MAINTENANCE <i>Ranney pump repair and supply line repair.</i>	30,330	7,220	73,487	19,000	50,000	20,000
538	40	481	SHOP AND RADIO REPAIR	-	-	-	200	200	200
538	40	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	388	364	370	1,500	750	750
538	40	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	2,676	1,344	1,584	14,000	3,500	3,500
538	40	486	VEHICLE MAINTENANCE	40	68	734	500	500	500
538	40	490	MISCELLANEOUS EXPENSE <i>Includes Dept. of Health operating permit, laundry, rain gear, training, dues, subscriptions and memberships.</i>	10,122	11,196	13,355	13,500	15,000	15,450

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 403-25			WATER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
538	40	491 EQUIPMENT RENTAL	-	-	-	-	4,500	500	
538	40	530 STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 Wat. Treatment). 1.5% of connection chg/turn-on (1/2 treatment).</i>	80,916	89,837	96,758	94,000	102,600	104,500	
538	40	541 CITY B & O TAX <i>10% of gross revenues</i>	138,501	135,133	181,193	172,470	187,200	190,800	
538	40	910 INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	80,586	70,967	74,292	77,636	91,000	95,000	
538	40	911 PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	146	-	644	-	-	-	
538	40	940 EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	3,336	3,336	3,336	3,338	4,000	4,000	
538	40	953 OFFICE RENTAL <i>Rental charges for office space at City Hall</i>	6,000	6,000	-	6,000	6,000	6,000	
582	38	770 ANNUAL PRINCIPAL PAYMENT - SRF LOANS <i>State Revolving Fund loans to finance Water Treatment Plant construction. Balance at the end of 2018 on the 1999 SRF loan \$215,828. Payoff 2020. Balance at the end of 2018 on the 2002 SRF loan \$318,369. Payoff 2022</i>	187,506	187,506	187,506	187,506	187,506	187,506	
592	38	831 ANNUAL INTEREST PAYMENT - SRF LOANS <i>To finance Water Treatment Plant construction. 1999 SRF loan payoff 2020. 2002 SRF loan payoff 2022.</i>	32,548	28,658	24,764	21,846	17,955	14,063	
594	40	640 CAPITAL EXPENSE - EQUIPMENT	-	-	-	63,000	4,000	1,000	
		WATER TREATMENT - SUB TOTAL	1,032,650	992,147	1,114,885	1,173,196	1,174,861	1,151,009	
		TOTAL WATER FUND EXPENDITURES	\$ 4,914,739	\$ 5,601,750	\$ 6,198,003	\$ 6,238,096	\$ 7,026,895	\$ 6,718,327	

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 404-17			WATER CAPITAL RESERVE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash available for capital projects.</i>	\$ 1,100,790	\$ 891,693	\$ 821,242	\$ 663,604	\$ 178,104	\$ 92,904
334	00	00	STATE GRANTS	-	-	-	1,450,000	1,000,000	-
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,566	837	1,310	1,000	300	300
385	40	00	CAPITAL RECOVERY CHARGES - WATER <i>Fees charged for water hook-up.</i>	22,644	19,691	1,969	10,000	10,000	10,000
382	20	00	BOND PROCEEDS	-	-	-	2,769,500	-	-
382	60	00	DWSRF LOAN	-	-	-	1,280,000	4,530,000	-
397	00	00	TRANSFER FROM WATER/SEWER <i>Transfer from W/S to complete projects.</i>	-	375,000	639,500	39,500	625,000	1,250,000
TOTAL WATER CAPITAL RESERVE FUND REVENUES				\$1,125,000	\$1,287,221	\$1,464,021	\$6,213,604	\$6,343,404	\$1,353,204

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 404-17		WATER CAPITAL RESERVE FUND		2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 891,693	\$ 821,242	\$ 663,604	\$ 178,104	\$ 92,904	\$ 752,704
541	08	001	PAXON ROAD RESERVOIR	4	-	-	-	-	-
534	10	002	WATER - MASTER PLAN	35,129	-	-	-	-	-
			<i>Modeling update.</i>						
534	10	530	STATE UTILITY TAX	340	295	30	500	500	500
			<i>1.5% of Capital Recovery charges.</i>						
594	34	632	RESERVOIR CONSTRUCTION	14,876	-	-	-	-	-
594	09	001	WATER CAPACITY PROJECT	15,182	-	-	-	-	-
594	09	009	2009/2010 WATERLINES	1,169	-	-	-	-	-
594	10	005	MINOR ROAD RESERVOIR UPGRADES	-	-	111,880	4,850,000	4,600,000	-
594	11	002	1ST, 2ND & BARNES WATERLINE	3,315	-	-	-	-	-
594	13	001	CLYDESDALE COURT	599	-	-	-	-	-
594	13	006	LONGVIEW INTERTIE	33,845	108	17,222	-	-	-
594	13	007	SUNRISE STREET	128,848	9,915	-	-	-	-
594	14	003	N KELSO WATER TRANSMISSION	-	147,659	359	-	-	-
594	14	004	WATER SYSTEM MAPPING	-	31,874	2,367	-	50,000	-
594	14	005	WEST MAIN REALIGNMENT	-	276,128	-	-	-	-
594	15	001	2015 - ANNUAL REPLACEMENT	-	-	668,559	-	-	-
594	15	002	SOUTH KELSO DRIVE WATERLINE	-	-	-	1,000,000	1,000,000	-
594	16	001	2016 - ANNUAL REPLACEMENT	-	-	-	150,000	-	-
594	16	002	WEST MAIN REVITALIZATION	-	-	-	35,000	-	-
594	17	001	WEST KELSO COWLITZ WAY CONNECTION	-	-	-	-	500,000	-
594	17	002	WATER SYSTEM PLAN UPDATE	-	-	-	-	100,000	125,000
594	18	001	2018 - ANNUAL REPLACEMENT	-	-	-	-	-	200,000

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 404-17			WATER CAPITAL RESERVE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
594	18	002	TREATMENT PLANT RECOVERY EVALUATION	-	-	-	-	-	50,000
594	18	003	NORTH PACIFIC REDPATH TO DIRK WATERLINE	-	-	-	-	-	100,000
591	18	004	AUXILLARY POWER IMPROVEMENTS	-	-	-	-	-	125,000
TOTAL WATER CAPITAL RES. FUND EXPENDITURES			\$ 1,125,000	\$ 1,287,221	\$ 1,464,021	\$ 6,213,604	\$ 6,343,404	\$ 1,353,204	

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 405-25			SEWER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 1,300,916	\$ 931,831	\$ 1,412,198	\$ 1,261,698	\$ 1,360,842	\$ 1,356,352
343	50	21	RESIDENTIAL SEWER <i>2% increase for 2017 and 2018.</i>	2,602,833	2,667,111	2,765,628	2,750,000	2,927,400	2,985,948
343	50	22	COMMERCIAL SEWER <i>2% increase for 2017 and 2018.</i>	737,057	816,582	844,560	810,000	867,000	884,340
343	50	23	INDUSTRIAL SEWER <i>4% increase for 2017 and 2% increase for 2018.</i>	1,277,871	1,320,062	1,440,399	1,425,000	1,580,800	1,612,416
343	50	29	SEWER CONNECTION FEES	1,000	200	-	1,200	1,200	1,200
349	10	00	I. F. SERVICES	29,771	24,792	24,294	25,325	31,905	32,745
361	10	00	INVESTMENT INTEREST	1,819	990	1,154	2,500	2,000	2,000
369	90	00	MISCELLANEOUS REVENUES	6,780	2,400	-	3,750	3,750	4,200
397	00	01	TRANSFERS FROM OTHER FUNDS <i>Transfer from street and drainage fund to pay share of new roof at public works shop.</i>	-	-	-	-	24,000	-
TOTAL SEWER FUND REVENUES				\$ 5,958,047	\$ 5,763,968	\$ 6,488,233	\$ 6,279,473	\$ 6,798,897	\$ 6,879,201

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 405-25			SEWER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	00	ENDING FUND BALANCE	\$ 931,831	\$ 1,412,198	\$ 1,261,698	\$ 1,360,842	\$ 1,356,352	\$ 1,423,476
535	10	100	SALARIES <i>Salaries include 1/3 FTE PW Superintendent, a 1/2 W/S Supervisor, 1/2 Dept. Assistant, 4 W/S Maint. Technicians and 1 Equipment Operator.</i>	329,688	325,351	317,001	371,000	372,300	386,000
535	10	110	OVERTIME	12,348	5,578	6,425	7,000	8,500	8,500
535	10	120	PART TIME HELP	8,306	-	-	8,000	8,000	8,000
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	160,234	138,679	153,353	181,000	181,600	191,000
535	10	310	SUPPLIES	34,256	33,099	58,051	45,000	65,000	65,000
535	10	320	FUEL - EMERGENCY GENERATOR	1,466	1,173	844	1,500	1,500	1,500
535	10	350	TOOLS <i>Small tools and equipment.</i>	856	5,012	3,513	2,000	2,500	2,500
535	10	410	PROFESSIONAL SERVICES	16,747	15,976	15,420	9,000	16,000	16,000
535	10	420	TELEMETERING/PHONE/POSTAGE	13,431	13,731	14,794	14,200	16,000	16,000
535	10	430	TRAVEL <i>Continued education.</i>	193	2,611	1,154	3,500	3,500	3,500
535	10	460	INSURANCE	58,954	75,249	101,857	103,000	106,000	109,000
535	10	470	UTILITY SERVICE <i>Includes water, sewer, garbage, and electricity.</i>	28,013	28,178	36,538	33,500	39,000	39,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, contract root control and sewer pump station cleaning and pump replacement.</i>	21,476	19,230	62,800	50,000	50,000	51,500
535	10	481	SHOP AND RADIO REPAIR	2,712	2,977	1,306	3,000	3,000	3,000
535	10	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	398	364	394	800	800	800
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	9,497	10,485	3,916	6,000	3,500	3,250
535	10	490	MISCELLANEOUS EXPENSES <i>Training, clothing and laundry.</i>	5,705	5,181	5,686	4,100	7,000	7,000
535	10	491	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	2,319	3,414	6,602	3,000	5,000	5,000
535	10	510	REGIONAL SEWAGE TREATMENT <i>Based on actual average flow.</i>	2,551,004	2,627,229	2,731,578	2,850,000	2,895,000	2,900,000

CITY OF KELSO
2017/2018 PRELIMINARY BUDGET

FUND 405-25			SEWER FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
535	10	511	BEACON HILL <i>For West Kelso Interceptor.</i>	-	2,345	-	2,345	2,345	2,345
535	10	512	STATE EXAMINER CHARGES	5,193	5,307	5,947	5,400	6,000	6,000
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to CSOB.</i>	73,588	75,605	77,762	83,000	81,000	83,430
535	10	541	CITY B & O TAX <i>10% of gross sewer revenues.</i>	369,421	383,933	503,487	498,500	537,500	551,400
535	10	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	107,452	94,634	99,060	103,514	122,000	126,000
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	4,608	1,678	28,151	5,500	25,000	25,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	44,772	44,772	44,772	44,772	45,000	45,000
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000	9,000	6,000	6,000	6,000
535	50	321	FUEL - VEHICLES	18,386	17,659	13,709	25,000	19,000	19,000
535	50	481	VEHICLE MAINTENANCE	18,276	23,620	27,984	22,000	25,000	25,000
594	35	640	CAPITAL EXPENSE - STRUCTURES <i>Includes \$100K for new roof at public works shop 2017.</i>	1,545	-	36,645	30,000	155,000	55,000
594	35	641	CAPITAL EXPENSE - EQUIPMENT	2,872	1,465	12,083	5,000	45,000	45,000
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects..</i>	1,116,500	381,235	811,500	392,000	589,500	650,000
TOTAL SEWER FUND EXPENDITURES				\$ 5,958,047	\$ 5,763,968	\$ 6,453,030	\$ 6,279,473	\$ 6,798,897	\$ 6,879,201

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 407-52			DRAINAGE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash available for operations.</i>	\$ 569,611	\$ 561,229	\$ 590,962	\$ 538,408	\$ 290,000	\$ 165,550
334	01	81	STATE GRANTS	2,387	168,861	(1,248)	50,000	25,000	25,000
343	83	00	RESIDENTIAL REVENUE <i>4% rate increase in 2017 and 2016.</i>	366,471	386,574	459,369	445,000	483,600	502,944
343	83	10	COMMERCIAL REVENUE <i>4% rate increase in 2017 and 2016.</i>	203,516	209,044	247,088	242,000	251,680	261,747
349	10	00	I.F. SERVICES	399	-	-	-	-	-
349	32	00	ENGINEERING SERVICES	17,490	27,112	20,834	-	25,325	25,832
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	614	437	699	200	700	707
369	90	00	MISCELLANEOUS	851	547	150	-	500	505
374	00	00	CAPITAL RECOVERY FEES	-	-	-	-	2,000	2,000
TOTAL DRAINAGE FUND REVENUES				\$ 1,161,339	\$ 1,353,804	\$ 1,317,854	\$ 1,275,608	\$ 1,078,805	\$ 984,285

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 407-52			DRAINAGE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 561,229	\$ 590,962	\$ 538,408	\$ 190,878	\$ 165,550	\$ 151,163
531	10	510	STATE EXAMINER CHARGES	1,163	1,067	1,171	1,250	1,250	1,250
531	50	100	SALARIES <i>Salaries include: .5 FTE Street Lead, 1.5 FTE Street Tech and 1 FTE Senior Engineer.</i>	170,559	188,667	180,291	205,000	207,300	214,800
531	50	110	OVERTIME	747	9,752	3,916	2,500	2,500	2,500
531	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	72,384	73,795	78,126	81,000	86,000	90,500
531	50	310	SUPPLIES <i>Includes catch basins, manholes, pipe, material, and miscellaneous supplies.</i>	11,458	14,258	12,778	11,000	11,000	11,000
531	50	320	FUEL - VEHICLES	7,161	9,488	5,841	8,670	5,000	5,100
531	50	350	SMALL TOOLS/EQUIPMENT	505	1,692	875	500	1,300	500
531	50	410	PROFESSIONAL SERVICES <i>Drug & alcohol testing. Includes stormwater permit.</i>	6,744	7,411	6,546	500	700	800
531	50	420	TELEPHONE/POSTAGE	4,041	4,471	7,917	5,100	8,000	8,200
531	50	430	TRAVEL	187	1,740	305	500	1,000	750
531	50	460	INSURANCE	45,209	53,281	56,344	58,000	71,400	74,970
531	50	470	ELECTRICITY	4,230	3,986	1,709	4,800	2,000	2,200
531	50	471	WATER/SEWER/GARBAGE	575	2,327	835	1,400	1,000	1,100
531	50	480	STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	10,051	6,685	55,689	50,000	51,000	50,000
531	50	481	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	348	364	394	500	500	500
531	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for Citywide server.</i>	9,709	9,204	1,882	5,500	3,200	3,000
531	50	483	STREET SWEEPING	4,606	1,551	-	3,300	1,500	1,700
531	50	487	VEHICLE MAINTENANCE	11,870	8,712	20,300	7,500	12,000	12,500
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues & subs.</i>	3,656	2,258	2,440	1,300	1,000	1,100
531	50	530	STATE UTILITY TAX <i>1.5% tax on gross revenues.</i>	8,921	8,464	9,964	9,900	10,400	10,900

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 407-52			DRAINAGE FUND		2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget		
531	50	910 INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	56,037	50,412	53,160	56,166	61,000	63,000		
531	50	911 PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering support</i>	11,457	740	18,683	7,500	19,000	20,000		
531	50	912 INTERDEPARTMENTAL SERVICES <i>Reimburse the W/S Fund for professional services.</i>	31,251	22,440	21,876	22,844	21,205	21,752		
531	50	940 EQUIPMENT RESERVE - DEPRECIATION <i>To fund future purchase of vehicles.</i>	1,200	1,200	20,004	20,000	20,000	20,000		
594	06	100 MASTER PLAN <i>Master Plan creation.</i>	35,695	-	-	-	-	-		
594	34	642 EQUIPMENT	260	749	325	-	-	-		
594	34	620 NPDES COMPLIANCE <i>Phase 2 compliance.</i>	12,903	32,501	28,605	70,000	40,000	15,000		
594	10	001 CHESTNUT STREET DRAINAGE	1,267	128,638	4,054	-	-	-		
594	10	012 BURCHAM CANYON UPGRADE	9,301	-	-	-	-	-		
594	12	002 CATCH BASIN CLEANING	16	-	-	-	-	-		
594	13	001 OPERATIONS STORM DRAINAGE UPGRADE	12,269	-	-	-	-	-		
594	00	000 MILL STREET DRAINAGE	44,161	-	-	-	-	-		
594	14	001 MINOR ROAD PIPE PROJECT	-	2,790	78,368	-	-	-		
594	14	004 GATEWAY LID RETROFIT	10,169	112,242	65	-	-	-		
597	00	000 TRANSFER TO STORMWATER CAPITAL	-	-	85,000	450,000	250,000	200,000		
597	00	000 TRANSFER TO WATER/SEWER FUND <i>Drainage portion of roof at public works shop.</i>	-	-	-	-	24,000	-		
TOTAL DRAINAGE FUND EXPENDITURES			\$ 1,161,339	\$ 1,351,847	\$ 1,295,871	\$ 1,275,608	\$ 1,078,805	\$ 984,285		

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 408-28			SEWER CAPITAL RESERVE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash available for operations.</i>	\$ 534,045	\$ 1,022,193	\$ 1,066,451	\$ 1,285,834	\$ 1,100,834	\$ 1,100,834
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,137	586	1,006	500	500	500
385	50	00	CAPITAL RECOVERY CHARGES - SEWER <i>Fees charged for sewer hook-up.</i>	14,651	11,270	4,508	7,500	10,000	10,000
397	00	02	TRANSFER FROM SEWER <i>These funds will be transferred from the Sewer Fund 405 as needed to complete Sewer Rehab projects.</i>	1,116,500	375,000	811,500	392,000	589,500	650,000
TOTAL SEWER CAPITAL RESERVE FUND REVENUES				\$ 1,666,333	\$ 1,409,049	\$ 1,883,465	\$ 1,685,834	\$ 1,700,834	\$ 1,761,334

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 408-28			SEWER CAPITAL RESERVE FUND			2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget			
508 00 000	ENDING FUND BALANCE		\$ 1,022,193	\$ 1,066,451	\$ 1,285,834	\$ 1,100,834	\$ 1,100,834	\$ 1,311,334			
535 10 001	NORTH KELSO SEWER REHAB PHASE V		4,029	-	-	-	-	-			
535 50 530	STATE UTILITY TAX <i>1.5% of Capital Recovery Charges.</i>		220	169	68	-	-	-			
594 09 001	CATLIN PUMP STATION PUMP REPLACEMENT		691	43,805	-	-	-	-			
594 12 001	SEWER TELEMETRY		44,023	-	-	-	-	-			
594 13 006	12TH & HARRIS SEWER LINE		144,690	43,002	-	-	-	-			
594 13 007	AYERS STREET SEWER LINE		449,921	9,835	-	-	-	-			
594 13 001	CLARK STREET PUMP STATION		566	24,714	5,072	-	-	-			
594 15 001	ANNUAL REPLACEMENT PROGRAM - 2015		-	-	39,264	-	-	-			
594 15 002	2ND AVE SEWER REPLACEMENT		-	-	553,227	-	-	-			
594 16 001	ANNUAL REPLACEMENT PROGRAM - 2016		-	-	-	550,000	-	-			
594 16 002	WEST MAIN REVITALIZATION		-	221,073	-	35,000	-	-			
594 17 001	ANNUAL REPLACEMENT PROGRAM - 2017		-	-	-	-	400,000	-			
594 17 002	UNDERGROUND TANK REMOVAL		-	-	-	-	200,000	-			
594 18 001	ANNUAL REPLACEMENT PROGRAM - 2018		-	-	-	-	-	450,000			
TOTAL SEWER CAPITAL RES. FUND EXPENDITURES			\$ 1,666,333	\$ 1,409,049	\$ 1,883,465	\$ 1,685,834	\$ 1,700,834	\$ 1,761,334			

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 409-47			WATER DEPOSIT FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
389	00	00	CUSTOMER DEPOSITS <i>Receipts for customer deposits for water/sewer utility service.</i>	\$ 90,000	\$ 90,000	\$ 140,000	\$ 145,000	\$ 200,000	\$ 200,000
TOTAL WATER DEPOSIT FUND REVENUES				\$ 90,000	\$ 90,000	\$ 140,000	\$ 145,000	\$ 200,000	\$ 200,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 409-47			WATER DEPOSIT FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
589	00	000	REFUNDS OF DEPOSITS <i>Customer deposit refunds based upon good payment history.</i>	\$ 90,000	\$ 90,000	\$ 140,000	\$ 145,000	\$ 200,000	\$ 200,000
TOTAL WATER DEPOSIT FUND EXPENDITURES				\$ 90,000	\$ 90,000	\$ 140,000	\$ 145,000	\$ 200,000	\$ 200,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 410-52			DRAINAGE CAPITAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ -	\$ -	\$ -	\$ 53,010	\$ 100,000	\$ 150,000
369	90	00	MISCELLANEOUS	-	-	6,500	-	-	-
379	80	00	CAPITAL RECOVERY - DRAINAGE	-	-	572	-	-	-
397	00	00	TRANSFER FROM DRAINAGE OPERATIONS	-	-	85,000	450,000	250,000	200,000
TOTAL DRAINAGE FUND REVENUES				\$ -	\$ -	\$ 92,072	\$ 503,010	\$ 350,000	\$ 350,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 410-52			DRAINAGE CAPITAL FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ -	\$ -	\$ 53,010	\$ (46,990)	\$ 150,000	\$ 200,000
594	15	001	MINOR ROAD PIPE PROJECT	-	-	36,895	-	-	-
594	15	002	2015 DRAINAGE UPGRADES	-	-	369	50,000	-	-
594	15	003	MINOR ROAD DRAINAGE PHASE 1	-	-	1,798	-	-	-
594	16	001	2016 DRAINAGE UPGRADES	-	-	-	100,000	-	-
594	16	002	CHESTNUT STREET PHASE 2	-	-	-	400,000	-	-
594	17	002	SOUTH PACIFIC DRIAN UPGRADES	-	-	-	-	200,000	-
594	18	001	2018 DRAINAGE UPGRADES	-	-	-	-	-	150,000
TOTAL DRAINAGE FUND EXPENDITURES				\$ -	\$ -	\$ 92,072	\$ 503,010	\$ 350,000	\$ 350,000

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 413-44			REVENUE BOND FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 110,095	\$ 110,247	\$ 110,355	\$ 110,533	\$ 110,633	\$ 110,833
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash until payments due.</i>	151	108	178	100	200	200
TOTAL REVENUE BOND FUND REVENUES				\$ 110,246	\$ 110,355	\$ 110,533	\$ 110,633	\$ 110,833	\$ 111,033

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 413-44			REVENUE BOND FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE <i>Contribution to Ending Fund Balance.</i>	\$ 110,247	\$ 110,355	\$ 110,533	\$ 110,633	\$ 110,833	\$ 111,033
TOTAL REVENUE BOND FUND EXPENDITURES				\$ 110,247	\$ 110,355	\$ 110,533	\$ 110,633	\$ 110,833	\$ 111,033

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 414-45			BOND RESERVE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 482,679	\$ 484,442	\$ 486,569	\$ 492,112	\$ 494,515	\$ 470,515
361	10	00	INVESTMENT INTEREST <i>Investment of restricted cash.</i>	1,763	2,127	5,543	2,403	6,000	6,100
			<i>This fund was set up as part of the revenue bond covenant which requires the City to set up a reserve account in case the City defaults on their revenue bonds.</i>						
TOTAL BOND RESERVE FUND REVENUES				\$ 484,442	\$ 486,569	\$ 492,112	\$ 494,515	\$ 500,515	\$ 476,615

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 414-45			BOND RESERVE FUND	2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE <i>Contribution to Ending Fund Balance.</i>	\$ 484,442	\$ 486,569	\$ 492,112	\$ 494,515	\$ 470,515	\$ 476,615
597	00	000	TRANSFER TO WATER FUND	-	-	-	-	30,000	-
TOTAL BOND RESERVE FUND EXPENDITURES				\$ 484,442	\$ 486,569	\$ 492,112	\$ 494,515	\$ 500,515	\$ 476,615

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 502-33			EQUIPMENT RESERVE FUND					
ACCOUNT #	NARRATIVE		2013	2014	2015	2016	2017	2018
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00 BEGINNING FUND BALANCE <i>Beginning cash available for equipment purchases.</i>	\$ 1,111,579	\$ 771,950	\$ 892,148	\$ 857,168	\$ 766,478	\$ 594,778
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,309	766	838	1,000	-	-
365	90	01 DEPRECIATION CHARGES - POLICE	40,000	120,000	50,000	84,000	150,000	100,000
365	90	02 DEPRECIATION CHARGES - ENGINEERING	3,000	3,000	4,308	4,300	4,300	4,300
365	90	03 DEPRECIATION CHARGES - COMM. DEVELOPMENT	-	-	5,004	5,000	5,000	5,000
365	90	04 DEPRECIATION CHARGES - STREET	30,000	30,000	30,000	30,000	30,000	30,000
365	90	05 DEPRECIATION CHARGES - TRAFFIC	10,008	10,008	10,008	10,000	10,000	10,000
365	90	06 DEPRECIATION CHARGES - PARKS	3,336	31,004	5,004	5,000	5,000	5,000
365	90	07 DEPRECIATION CHARGES - WATER/SEWER	108,108	108,108	63,336	63,336	68,000	68,000
365	90	08 DEPRECIATION CHARGES - DRAINAGE	1,200	1,200	20,004	20,000	20,000	20,000
365	90	10 DEPRECIATION CHARGES - SEWER	-	-	44,772	44,772	45,000	45,000
395	40	00 PROCEEDS ON SALE OF CAPITAL ASSETS	(19,892)	13,886	5,595	-	-	-
TOTAL EQUIPMENT RESERVE FUND REVENUES			\$ 1,288,648	\$ 1,089,922	\$ 1,131,017	\$ 1,124,576	\$ 1,103,778	\$ 882,078

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CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 502-33			EQUIPMENT RESERVE FUND			2013	2014	2015	2016	2017	2018
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget			
508	00	000	ENDING FUND BALANCE	\$ 771,950	\$ 892,148	\$ 857,168	\$ 766,478	\$ 594,778	\$ 657,078		
594	48	640	ENGINEERING FLEET	18,438	18,904	-	-	-	-		
594	48	641	STREET FLEET	277,999	35	-	95,000	85,000	-		
			<i>Replace Ford Dump Truck in 2017.</i>								
594	48	642	POLICE FLEET	40,714	121,721	49,053	84,000	150,000	100,000		
			<i>Three SUV's in 2017, two SUV's in 2018.</i>								
594	48	643	TRAFFIC FLEET	-	-	133,118	-	54,000	-		
			<i>Replace Ford F-250 Flatbed in 2017.</i>								
594	48	644	PARK FLEET	27,128	-	51,678	12,730	-	15,000		
			<i>Replace Gator in 2018.</i>								
594	48	645	WATER FLEET	152,419	57,114	40,001	166,368	-	70,000		
			<i>Replace GMC Sonoma in 2017 and Dump Truck in 2018.</i>								
594	48	649	SEWER FLEET	-	-	-	-	220,000	40,000		
			<i>Replace Camera Van in 2017 and Dump Truck in 2018.</i>								
			TOTAL EQUIPMENT RESERVE FUND EXPENDITURES	\$ 1,288,648	\$ 1,089,922	\$ 1,131,018	\$ 1,124,576	\$ 1,103,778	\$ 882,078		

CITY OF KELSO
2017/18 PRELIMINARY BUDGET

FUND 601-34			FIREMEN'S PENSION FUND			2013	2014	2015	2016	2017	2018
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget			
308	00	00	BEGINNING FUND BALANCE	\$ 311,568	\$ 345,205	\$ 411,677	\$ 427,885	\$ 427,885	\$ 427,885		
311	10	00	REAL AND PERSONAL PROPERTY TAXES <i>Up to 22.5 cents per \$1,000 of assessed value.</i>	170,000	171,000	157,950	167,150	172,000	180,000		
313	10	00	LOCAL RETAIL SALES & USE TAXES <i>Taxes allocated from the General Fund.</i>	33,750	47,350	3,955	-	30,750	28,750		
336	06	91	FIRE INSURANCE PREMIUM TAX <i>State remittance.</i>	11,206	12,409	12,112	14,400	12,250	12,250		
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	367	310	510	300	1,000	1,000		
			TOTAL FIREMEN'S PENSION FUND REVENUES	\$ 526,891	\$ 576,274	\$ 586,204	\$ 609,735	\$ 643,885	\$ 649,885		

