

**CITY OF KELSO**  
**2015/2016**  
**BUDGET**

# **CITY OF KELSO**

## **FISCAL YEAR 2015/2016 BUDGET**

**CITY MANAGER**

Steve Taylor

**KELSO CITY COUNCIL**

David Futch, Mayor

Dan Myers, Deputy Mayor

Todd McDaniel

Rick Roberson

Gary Schimmel

Gary Archer

Jared Franklin

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ORDINANCE NO. 14-3837

AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND  
ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE 2015/16  
FISCAL YEARS.

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

**SECTION 1.** That the City budget for the ensuing biennium of 2015/2016, as the same now appears in the Office of the City Clerk, be and the same is hereby in all respects adopted and approved.

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

<b><u>FUND</u></b>	<b><u>2015 Budget</u></b>	<b><u>2016 Budget</u></b>
General	\$7,663,901	\$7,812,040
Street	791,917	707,466
Arterial Street	1,820,363	8,505,852
Library	465,901	481,991
Paths & Trails	45,000	-
Kelso Station	47,180	53,780
Stadium	118,440	123,025
Hilander Festival	60,900	60,900
Parks and Recreation	264,241	244,293
Tam O'Shanter Park	14,900	-
HUD Grant	460,000	10,000
Façade/Mural	10,000	10,000
Criminal Justice	257,550	264,950
Transportation Improvement District	246,000	301,000
2011 G.O. Bond	211,128	209,028
Capital Projects	80,000	80,000
Solid Waste	1,518,848	1,549,209
Water/Sewer	9,064,752	7,691,978
Water Capital Reserve	1,100,500	5,380,500
Drainage	640,240	1,014,730
Sewer Capital Reserve	1,090,000	400,000
Drainage Capital Reserve	485,000	450,000
Water Guarantee Deposit	140,000	145,000

Revenue Bond Fund	-	-
Bond Reserve Fund	-	-
Equipment Reserve	195,000	344,098
Firemen's Pension	<u>171,650</u>	<u>181,850</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$26,963,411</u></b>	<b><u>\$36,021,690</u></b>

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

**SECTION 4.** This Ordinance shall be in full force and effect on the first day of January, 2015.

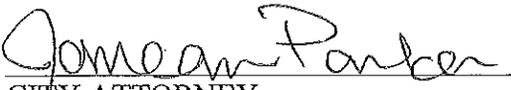
**ADOPTED** by the City Council and **SIGNED** by the Mayor this 2<sup>nd</sup> day of December, 2014.

  
 \_\_\_\_\_  
 MAYOR

ATTEST/AUTHENTICATION:

  
 \_\_\_\_\_  
 CITY CLERK

APPROVED AS TO FORM:

  
 \_\_\_\_\_  
 CITY ATTORNEY

PUBLISHED: Dec. 6, 2014

# CITY OF KELSO

## 2015/2016 FINAL BUDGET

### COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2014 BUDGET	2015 BUDGET	2016 BUDGET
001	GENERAL FUND	\$7,866,082	\$8,176,901	\$8,780,507
101	STREET MAINTENANCE FUND	763,594	892,917	814,466
102	ARTERIAL STREET FUND	6,752,700	2,328,668	3,035,352
103	LIBRARY FUND	460,226	514,901	481,991
104	PATHS & TRAILS FUND	-	45,000	45,000
105	KELSO STATION FUND	47,800	53,180	59,780
106	STADIUM FUND	167,400	119,552	133,450
107	HIGHLANDER FESTIVAL FUND	66,000	60,900	60,900
108	PARKS & RECREATION FUND	254,946	264,241	284,293
111	TAM O'SHANTER PARK FUND	-	14,900	15,000
114	HUD GRANT FUND	231,000	470,000	460,000
115	FACADE IMPROVEMENT FUND	10,000	10,000	10,000
120	CRIMINAL JUSTICE FUND	253,659	257,550	264,950
125	KELSO TRANSPORTATION BENEFIT DIST	175,000	246,000	406,000
206	2011 G.O. BOND FUND	207,580	534,853	529,028
301	CAPITAL PROJECTS FUND	40,000	80,000	160,000
402	SOLID WASTE FUND	1,453,951	1,518,848	1,549,209
403	WATER/SEWER FUND	7,644,192	9,064,752	8,013,978
404	WATER CAPITAL RESERVE FUND	423,000	1,100,500	6,000,500
407	DRAINAGE FUND	1,215,540	765,240	1,084,730
408	SEWER CAPITAL RESERVE FUND	1,670,300	1,090,000	550,000
409	WATER GUARANTEE DEPOSIT FUND	90,000	140,000	145,000
410	DRAINAGE CAPITAL RESERVE FUND	-	485,000	550,000
413	W/S IMPROV/REFUND BOND FUND	-	-	-
414	W/S REVENUE BOND RES FUND	-	-	-
502	EQUIPMENT RESERVE FUND	209,000	305,000	358,098
601	FIREMEN'S PENSION FUND	230,250	171,650	181,850
<b>TOTAL APPROPRIATIONS</b>		<b>\$30,232,220</b>	<b>\$28,710,553</b>	<b>\$33,974,082</b>

## CITY OF KELSO 2015 FINAL BUDGET

### FUND SUMMARY

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 2,000,000	\$ 7,869,335	\$ 307,566	\$ 8,176,901	\$ 8,176,901	\$ -	\$ 8,176,901	\$ 1,692,434
101	STREET MAINTENANCE FUND	390,000	691,917	201,000	892,917	892,917	-	892,917	189,000
102	ARTERIAL STREET FUND	100,000	2,306,405	22,263	2,328,668	2,328,668	-	2,328,668	77,737
103	LIBRARY FUND	75,000	440,901	74,000	514,901	514,901	-	514,901	1,000
104	PATHS & TRAILS FUND	44,000	1,200	43,800	45,000	45,000	-	45,000	200
105	KELSO STATION FUND	14,000	47,180	6,000	53,180	53,180	-	53,180	8,000
106	STADIUM FUND	100,000	150,582	-	150,582	119,552	31,030	150,582	131,030
107	HIGHLANDER FESTIVAL FUND	6,000	60,900	-	60,900	60,900	-	60,900	6,000
108	PARKS & RECREATION FUND	50,000	265,260	-	265,260	264,241	1,019	265,260	51,019
111	TAM O'SHANTER PARK FUND	14,900	-	14,900	14,900	14,900	-	14,900	-
114	HUD GRANT FUND	860,000	500	469,500	470,000	470,000	-	470,000	390,500
115	FACADE IMPROVEMENT FUND	440	10,000	-	10,000	10,000	-	10,000	440
120	CRIMINAL JUSTICE FUND	75,000	254,550	3,000	257,550	257,550	-	257,550	72,000
125	TBD FUND	214,000	175,000	71,000	246,000	246,000	-	246,000	143,000
206	2011 G.O. BOND FUND	1,594,000	211,128	323,725	534,853	534,853	-	534,853	1,270,275
301	CAPITAL PROJECTS FUND	82,000	60,000	20,000	80,000	80,000	-	80,000	62,000
402	SOLID WASTE FUND	250,000	1,434,900	83,948	1,518,848	1,518,848	-	1,518,848	166,052
403/405	WATER/SEWER FUND	3,900,000	8,253,400	811,352	9,064,752	9,064,752	-	9,064,752	3,088,648
404	WATER CAPITAL RESERVE FUND	800,000	1,100,500	-	1,100,500	1,100,500	-	1,100,500	800,000
407	DRAINAGE FUND	550,000	719,522	125,000	844,522	765,240	79,282	844,522	504,282
408	SEWER CAPITAL RESERVE FUND	1,100,000	1,090,000	-	1,090,000	1,090,000	-	1,090,000	1,100,000
409	WATER GUARANTEE DEPOSIT FUND	340,000	150,000	-	150,000	140,000	10,000	150,000	350,000
410	DRAINAGE CAPITAL FUND	-	485,000	-	485,000	485,000	-	485,000	-
413	W/S IMPROV/REFUND BOND FUND	110,000	100	-	100	-	100	100	110,100
414	W/S REVENUE BOND RES FUND	486,000	2,100	-	2,100	-	2,100	2,100	488,100
502	EQUIPMENT RESERVE FUND	860,000	233,410	110,000	343,410	305,000	38,410	343,410	788,410
601	FIREMEN'S PENSION FUND	410,000	171,650	-	171,650	171,650	-	171,650	410,000
<b>TOTAL</b>		<b>\$ 14,425,340</b>	<b>\$ 26,185,440</b>	<b>\$ 2,687,054</b>	<b>\$ 28,872,494</b>	<b>\$ 28,710,553</b>	<b>\$ 161,941</b>	<b>\$ 28,872,494</b>	<b>\$ 11,900,227</b>

# CITY OF KELSO

## 2016 FINAL BUDGET

### FUND SUMMARY

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balance
001	GENERAL FUND	\$ 1,893,434	\$ 8,439,762	\$ 340,745	\$ 8,780,507	\$ 8,780,507	\$ -	\$ 8,780,507	\$ 1,552,689
101	STREET MAINTENANCE FUND	270,000	687,466	127,000	814,466	814,466	-	814,466	143,000
102	ARTERIAL STREET FUND	77,737	2,993,100	42,252	3,035,352	3,035,352	-	3,035,352	35,485
103	LIBRARY FUND	50,000	456,991	25,000	481,991	481,991	-	481,991	25,000
104	PATHS & TRAILS FUND	44,000	1,200	43,800	45,000	45,000	-	45,000	200
105	KELSO STATION FUND	14,000	59,780	-	59,780	59,780	-	59,780	14,000
106	STADIUM FUND	131,030	149,470	-	149,470	133,450	16,020	149,470	147,050
107	HIGHLANDER FESTIVAL FUND	6,000	60,900	-	60,900	60,900	-	60,900	6,000
108	PARKS & RECREATION FUND	51,019	274,756	9,537	284,293	284,293	-	284,293	41,482
111	TAM O'SHANTER PARK FUND	15,000	-	15,000	15,000	15,000	-	15,000	-
114	HUD GRANT FUND	760,000	500	460,000	460,500	460,000	500	460,500	300,500
115	FACADE IMPROVEMENT FUND	440	10,000	-	10,000	10,000	-	10,000	440
120	CRIMINAL JUSTICE FUND	72,000	261,950	3,000	264,950	264,950	-	264,950	69,000
125	TBD FUND	243,000	175,000	231,000	406,000	406,000	-	406,000	12,000
206	2011 G.O. BOND FUND	1,594,000	209,028	320,000	529,028	529,028	-	529,028	1,274,000
301	CAPITAL PROJECTS FUND	130,000	60,000	100,000	160,000	160,000	-	160,000	30,000
402	SOLID WASTE FUND	166,052	1,519,900	29,309	1,549,209	1,549,209	-	1,549,209	136,743
403/405	WATER/SEWER FUND	3,088,648	8,536,750	-	8,536,750	8,013,978	522,772	8,536,750	3,611,420
404	WATER CAPITAL RESERVE FUND	800,000	5,550,000	450,500	6,000,500	6,000,500	-	6,000,500	349,500
407	DRAINAGE FUND	629,282	737,200	347,530	1,084,730	1,084,730	-	1,084,730	281,752
408	SEWER CAPITAL RESERVE FUND	1,100,000	400,000	150,000	550,000	550,000	-	550,000	950,000
409	WATER GUARANTEE DEPOSIT FUND	350,000	150,000	-	150,000	145,000	5,000	150,000	355,000
410	DRAINAGE CAPITAL FUND	100,000	450,000	100,000	550,000	550,000	-	550,000	-
413	W/S IMPROV/REFUND BOND FUND	110,100	100	-	100	-	100	100	110,200
414	W/S REVENUE BOND RES FUND	488,100	2,200	-	2,200	-	2,200	2,200	490,300
502	EQUIPMENT RESERVE FUND	898,410	249,410	108,688	358,098	358,098	-	358,098	789,722
601	FIREMEN'S PENSION FUND	410,000	181,850	-	181,850	181,850	-	181,850	410,000
	<b>TOTAL</b>	<b>\$ 13,492,252</b>	<b>\$ 31,617,313</b>	<b>\$ 2,903,361</b>	<b>\$ 34,520,674</b>	<b>\$ 33,974,082</b>	<b>\$ 546,592</b>	<b>\$ 34,520,674</b>	<b>\$ 11,135,483</b>

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**GENERAL FUND**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations</i>	\$ 307,566	\$ 340,745
311	10	00	<b>GENERAL PROPERTY TAXES</b> <i>General Fund's allocated portion of Property Taxes.</i>	1,202,550	1,215,350
313	10	00	<b>LOCAL RETAIL SALES AND USE TAXES</b> <i>General Fund's allocated portion of Sales and Use Taxes.</i>	904,672	888,851
313	71	00	<b>LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE</b> <i>This portion of sales tax is to be used exclusively for criminal justice purposes.</i>	155,000	155,000
314	52	00	<b>B &amp; O TAX - WATER (WATER UTILITY)</b> <i>Represents 10% tax on gross water receipts.</i>	329,920	344,940
314	54	00	<b>B &amp; O TAX - SEWER (SEWER UTILITY)</b> <i>Represents 10% tax on gross sewer receipts.</i>	485,500	498,500
314	55	00	<b>B &amp; O TAX - GARBAGE (SOLID WASTE FUND)</b> <i>Represents 10% tax on gross garbage collection receipts.</i>	141,200	149,700
316	10	00	<b>BUSINESS AND OCCUPATIONAL TAXES</b> <i>Based on \$1/thousand of gross receipts for Wholesale, Retail, Manufact &amp; Contracting.</i>	580,000	585,000
316	10	10	<b>BUSINESS AND OCCUPATIONAL TAXES - MISC</b> <i>Based on \$2/thousand of gross receipts from service activities.</i>	115,000	115,000
316	20	00	<b>ADMISSIONS TAXES</b> <i>5% tax on theater patrons.</i>	85,000	125,000
316	43	00	<b>B &amp; O TAX - GAS</b> <i>6% Tax on gross sales.</i>	70,000	70,000
316	46	00	<b>B &amp; O TAX - CABLE TV</b> <i>6% Tax on gross sales.</i>	112,000	203,000
316	47	10	<b>B &amp; O TAX - TELEPHONE</b> <i>6% Tax on gross sales.</i>	100,000	100,000
316	47	30	<b>B &amp; O TAX - CELLULAR PHONES</b> <i>6% Tax on gross sales.</i>	170,000	170,000
316	51	00	<b>B &amp; O TAX - ELECTRIC (PUD)</b> <i>6% Tax on gross sales.</i>	670,000	670,000
316	70	00	<b>CITY UTILITY TAX</b> <i>Represents 10% tax on gross water/sewer/sanitary utility sales.</i>	950,000	988,000
317	20	00	<b>LEASEHOLD EXCISE TAX</b> <i>Lease tax rebated to City by the State based on leased City properties.</i>	3,000	3,000
317	50	00	<b>GAMBLING EXCISE TAXES</b> <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.</i>	30,000	30,000
319	60	00	<b>B &amp; O TAX PENALTY</b> <i>Late payment penalties.</i>	2,500	2,500
319	80	00	<b>GAMBLING TAX PENALTY</b> <i>Late payment penalties.</i>	100	100

**GENERAL FUND**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
321	00	00	<b>BUSINESS LICENSES</b> <i>Business License Fee @ \$50.00 per business.</i>	70,000	70,000
321	00	10	<b>BUSINESS LICENSES - MISC</b> <i>Misc licenses.</i>	2,000	2,000
321	70	00	<b>AMUSEMENT LICENSES</b> <i>A \$56 fee for each skill game machine or amusement device.</i>	7,500	7,500
321	80	00	<b>BUSINESS LICENSE PENALTY</b> <i>Fee for late renewal of Business License @ 25.00</i>	4,200	4,200
322	10	00	<b>BUILDING PERMITS</b> <i>Construction permit fees for building, plumbing, etc., including Plan Check fees.</i>	110,000	110,000
322	90	00	<b>GUN PERMITS</b> <i>Receipts for concealed pistol licenses.</i>	1,500	1,500
333	00	00	<b>FEDERAL GRANTS</b> <i>Misc. Grants</i>	25,000	590,000
334	00	00	<b>STATE GRANTS</b> <i>Misc. Grants</i>	119,000	68,550
335	00	91	<b>P.U.D. PRIVILEGE TAX</b> <i>Public Utility District pass through from the State.</i>	85,000	85,000
336	00	98	<b>CITY ASSISTANCE</b> <i>Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise Tax.</i>	45,000	50,000
336	06	94	<b>LIQUOR EXCISE TAX</b> <i>City share of statewide collection of liquor taxes.</i>	22,700	16,500
336	06	95	<b>LIQUOR BOARD PROFITS</b> <i>City share of State liquor sales profits.</i>	104,000	104,000
337	00	00	<b>COUNTY GRANTS</b>	14,000	8,000
338	21	00	<b>LAW ENFORCEMENT - INTERGOVERNMENTAL</b> <i>Kelso School District.</i>	129,000	133,000
341	26	00	<b>RECORDS SURCHARGE - HOUSING</b> <i>Document recording surcharge charged by County.</i>	15,000	15,000
341	43	00	<b>ACCOUNTING SERVICES - AIRPORT</b> <i>Payments for accounting services provided to SWRA.</i>	30,000	30,000
341	60	00	<b>PHOTOCOPIES/DUPLICATION</b> <i>Receipts for duplication and photocopying of documents and records.</i>	1,000	1,000
342	10	00	<b>LAW ENFORCEMENT - PRIVATE</b>	1,200	1,200
343	20	00	<b>ENGINEERING FEES &amp; CHARGES</b> <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	7,500	7,500
344	60	00	<b>PROFESSIONAL SRVICES - AIRPORT MAINTENANCE</b>	89,000	91,700
345	80	00	<b>PLANNING &amp; ZONING FEES</b> <i>Charges for variances, conditional uses, zone changes, annexations.</i>	7,500	7,500

**GENERAL FUND**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
349	14	00	<b>INTERFUND SERVICES PROVIDED TO FUND 403</b> <i>Reimbursement to the General fund for city hall building costs.</i>	18,000	18,000
349	14	01	<b>INTERFUND SERVICES PROVIDED TO FUND 101</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	12,108	12,546
349	14	02	<b>INTERFUND SERVICES PROVIDED TO FUND 103</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	23,864	24,843
349	14	05	<b>INTERFUND SERVICES PROVIDED TO FUND 402</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	59,618	62,930
349	14	06	<b>INTERFUND SERVICES PROVIDED TO FUND 403</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	247,642	258,786
349	14	07	<b>INTERFUND SERVICES PROVIDED TO FUND 407</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	53,161	56,166
349	32	00	<b>ENGINEERING SERVICES</b> <i>Revenue for engineering services performed for other funds.</i>	100,000	100,000
351	50	00	<b>FINES &amp; FORFEITS</b> <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	135,000	130,000
359	90	01	<b>FORFEIT PROPERTY</b>	500	500
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of General Fund reserves.</i>	7,500	7,500
361	40	00	<b>SALES &amp; USE TAX INTEREST</b> <i>State distribution of sales and use taxes collected and invested by the state.</i>	900	900
367	00	02	<b>PRIVATE GRANTS</b>	50,000	-
367	19	00	<b>TREE LIGHTING CEREMONY</b> <i>Contributions for Tree Lighting Ceremony at the Depot.</i>	7,500	7,500
369	20	00	<b>UNCLAIMED PROPERTY SALES</b> <i>Represents sale of unclaimed property.</i>	1,000	1,000
369	90	00	<b>MISCELLANEOUS REVENUES</b> <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	5,000	5,000
381	10	00	<b>INTER-FUND LOAN - PRINCIPAL</b>	150,000	-
395	20	00	<b>DAMAGE RECOVERIES</b>	1,000	1,000
397	00	00	<b>TRANSFER FROM HUD FUND</b>	-	35,000

<b>GENERAL FUND TOTAL REVENUE</b>	<b>\$ 8,176,901</b>	<b>\$ 8,780,507</b>
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**CITY MANAGER**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 03

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
513	10	100	<b>MANAGER'S SALARY</b>	\$ 129,000	\$ 133,000
513	10	101	<b>ADMINISTRATIVE SECRETARY SALARY</b> <i>City Manager's office pays 50% this position's salary.</i>	30,718	46,600
513	10	200	<b>MANAGER'S BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	41,000	45,000
513	10	201	<b>ADMINISTRATIVE SECRETARY BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	9,000	18,400
513	10	310	<b>OFFICE SUPPLIES</b> <i>Cost of clerical/office supplies.</i>	1,100	1,100
513	10	420	<b>TELEPHONE</b> <i>FAX and internet.</i>	2,100	2,200
513	10	430	<b>TRAVEL</b> <i>Travel and registration for various seminars and training.</i>	4,500	4,500
513	10	431	<b>CAR MILEAGE</b> <i>Reimburse for use of personal car on City Business.</i>	750	750
513	10	470	<b>UTILITIES</b> <i>Costs for Water/Sewer/Power/Garbage.</i>	1,500	1,500
513	10	490	<b>DUES AND SUBSCRIPTIONS</b> <i>Membership in WCMA.</i>	1,200	1,200
513	10	492	<b>MISCELLANEOUS EXPENSES</b> <i>Includes cost of manager's annual evaluation.</i>	3,000	6,500
513	50	450	<b>PHOTOCOPIER LEASE PAYMENT</b> <i>Manager's share of lease costs for photocopier.</i>	2,000	2,000
594	13	647	<b>OFFICE EQUIPMENT</b>	1,000	1,000
<b>CITY MANAGER TOTAL</b>				<b>\$ 226,868</b>	<b>\$ 263,750</b>





**POLICE**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 06

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
521	10	100	<b>SALARIES - ADMINISTRATION</b> <i>Administrative positions include: 1 Chief, 1 Captain, &amp; 1 admin assistant.</i>	\$ 255,650	\$ 266,550
521	10	200	<b>BENEFITS - ADMINISTRATION</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	81,000	86,000
521	10	230	<b>EDUCATIONAL INCENTIVE</b> <i>Incentive pay for advanced education accomplishment.</i>	21,000	21,500
521	10	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, internet, cellular phones, pagers and postage.</i>	26,250	27,570
521	10	430	<b>TRAVEL</b> <i>Seminars, training, tuition, lodging and investigations.</i>	14,000	14,000
521	10	460	<b>LEOFF RETIREE BENEFITS</b> <i>Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.</i>	145,000	150,000
521	10	470	<b>UTILITIES</b> <i>Water/Sewer/Power/Garbage.</i>	21,000	22,000
521	20	110	<b>SALARIES - OPERATIONS</b> <i>Pays salaries for 21 uniformed officers.</i>	1,668,000	1,690,500
521	20	130	<b>OVERTIME</b> <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	200,000	200,000
521	20	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	628,000	671,000
521	20	310	<b>SUPPLIES</b> <i>Citations, office supplies, flares, batteries, etc.</i>	35,550	35,550
521	20	311	<b>SUPPLIES - RESERVES</b> <i>Special clothing, gas masks, optics &amp; communications.</i>	3,000	3,000
521	20	312	<b>SUPPLIES - SWAT</b> <i>Special clothing, gas masks, optics &amp; communications.</i>	5,500	5,500
521	20	350	<b>TOOLS AND EQUIPMENT</b> <i>Gun cleaning &amp; range supplies, ammunition, &amp; BP vests.</i>	15,500	15,500
521	20	490	<b>DUES AND SUBSCRIPTIONS</b> <i>Police periodicals, newspapers, dues to various State/Federal orgs.</i>	4,400	4,400
521	21	410	<b>INVESTIGATIVE SPECIAL ASSISTANCE</b> <i>Interpreters, transportation and investigative costs.</i>	5,000	5,500
521	40	430	<b>LAW ENFORCEMENT TRAINING</b> <i>In-service training, career level certification and tuition and lodging for officers.</i>	13,000	14,000
521	40	431	<b>SWAT TRAINING</b> <i>Advanced SWAT Week, technical training, negotiations.</i>	5,000	5,000
521	50	320	<b>VEHICLE FUEL</b>	50,000	50,000
521	50	480	<b>STATION REPAIR AND MAINTENANCE</b> <i>Repairs to station building and facilities.</i>	5,000	6,000
521	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Misc. computer software maintenance.</i>	5,000	5,000







**NON-DEPARTMENTAL**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
511	70	410	<b>ELECTION EXPENSES</b> <i>City share of election and voter registration costs.</i>	\$ 25,000	\$ 20,000
514	23	510	<b>STATE EXAMINER'S CHARGES</b> <i>Pays for annual audit of City by the State Auditors Office.</i>	18,000	19,000
514	30	310	<b>OFFICIAL PUBLICATIONS</b> <i>Publishing ordinances, titles and official documents as required.</i>	1,500	1,500
515	20	491	<b>CITY CODE UPDATE</b> <i>Codifies/prints new ordinances and incorporates into Code Book.</i>	5,500	5,500
516	10	490	<b>CIVIL SERVICE COMMISSION EXPENSE</b> <i>Cost of Civil Service Secretary &amp; legal services, purchase of tests &amp; misc.</i>	2,000	2,000
517	60	310	<b>SAFETY/LOSS CONTROL</b> <i>Pays for safety films, seminars, First Aid training and safety recognition.</i>	1,500	1,500
517	70	410	<b>UNEMPLOYMENT AND L &amp; I CLAIMS SERVICE</b> <i>Pays D.J. Witmer to review all unemployment and L&amp;I claims.</i>	4,500	4,500
517	90	490	<b>EMPLOYEE WELLNESS</b> <i>Pays for supplies, health screening, workshops, fitness, &amp; health programs.</i>	1,000	1,000
517	90	491	<b>WELLNESS PROGRAM</b> <i>Funded by donations.</i>	1,500	1,500
518	10	310	<b>OFFICE AND OPERATING SUPPLY</b> <i>Paper, forms, envelopes, etc. used in operation of General Fund.</i>	20,000	20,000
518	10	420	<b>PHONE/POSTAGE</b> <i>Pays line charges, long distance and all postage for General Fund business.</i>	55,000	55,000
518	10	470	<b>UTILITIES</b> <i>Pays for utilities of common areas in City Hall.</i>	35,000	35,000
518	10	481	<b>BUILDING REPAIRS</b> <i>For maintenance of HVAC at City Hall.</i>	25,000	25,000
518	30	410	<b>BUILDING CUSTODIAL</b> <i>Custodial services for City Hall.</i>	23,600	24,400
518	30	411	<b>PROFESSIONAL SERVICES</b> <i>Labor negotiation fees and other services.</i>	85,000	128,000
518	80	310	<b>DATA PROCESSING SUPPLIES</b> <i>Toner, paper, maintenance supplies for AS400 and network printers.</i>	21,000	11,500
518	80	410	<b>DATA PROCESSING SOFTWARE</b> <i>Software purchases and upgrades.</i>	45,000	5,000
518	80	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware and office machine maintenance.</i>	14,000	4,000
518	80	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance.</i>	30,000	20,000
518	86	410	<b>CONTRACT SERVICES</b> <i>Contract with Compass Lane Inc. for computer hardware/software applications.</i>	70,560	72,675
519	90	460	<b>LIABILITY/FIRE/AUTO/FIDELITY INSURANCE</b> <i>General Fund portion of WCIA assessment.</i>	205,000	214,000

**NON-DEPARTMENTAL**

2015/2016 FINAL BUDGET

**FUND: 001 DEPT: 09**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
519	90	490	<b>DUES - AWC</b> <i>Association of Washington Cities.</i>	7,500	7,600
519	90	492	<b>MISCELLANEOUS EXPENSES</b> <i>Miscellaneous bank and state pool charges.</i>	19,000	20,000
519	90	493	<b>CHAMBER DUES</b> <i>Dues and miscellaneous purchases.</i>	675	675
519	90	494	<b>COWLITZ EDC DUES</b> <i>Pays membership in Economic Development Council.</i>	10,000	10,000
525	60	410	<b>EMERGENCY MANAGEMENT</b> <i>City share of emergency management services through Cowlitz County.</i>	23,600	24,300
531	40	530	<b>DIKING/DRAINAGE TAX</b> <i>Tax paid by City on City properties for diking district services.</i>	18,000	18,300
531	70	410	<b>SW WASHINGTON AIR POLLUTION AUTHORITY</b> <i>Kelso's cost for administration of WA Clean Air regulations.</i>	4,000	4,000
539	30	410	<b>ANIMAL CONTROL CONTRACT</b> <i>Contract with Cowlitz County Humane Society for animal control.</i>	63,000	62,000
546	10	410	<b>PROFESSIONAL SERVICES - AIRPORT</b> <i>Annual operating contribution.</i>	65,000	76,000
558	70	490	<b>GOVERNMENTAL CONFERENCE DUES</b> <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	31,000	31,000
559	20	490	<b>AFFORDABLE HOUSING</b> <i>For housing projects for very low income persons. Funded by County records surcharge.</i>	15,000	15,000
573	10	450	<b>VISITOR CENTER ADMINISTRATION</b>	-	8,000
573	90	490	<b>TREE LIGHTING CEREMONY</b> <i>For the annual lighting of the Christmas Tree at the Depot. Financed by contributions.</i>	7,500	7,500
581	10	000	<b>INTERFUND LOAN</b>	150,000	-
594	19	610	<b>VISITOR CENTER IMPROVEMENTS</b>	9,000	-
594	19	642	<b>DATA PROCESSING EQUIPMENT</b>	3,000	5,000
597	00	002	<b>TRANSFER TO 2011 G.O. BOND FUND (FUND 206)</b> <i>For redemption of 2003 G.O. Bond.</i>	115,155	39,228
597	00	006	<b>TRANSFER TO KELSO STATION FUND (FUND 105)</b> <i>Annual operating contribution.</i>	17,980	30,580
597	00	007	<b>TRANSFER TO ARTERIAL STREET FUND (FUND 102)</b> <i>For overlay program.</i>	268,000	216,000
597	00	009	<b>TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120)</b> <i>Annual operating contribution.</i>	65,150	72,550

**NON-DEPARTMENTAL TOTAL**

**\$ 1,582,220 \$ 1,318,808**

**ENGINEERING**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 12

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
532	10	100	<b>SALARIES</b> <i>Pays salaries for 5.6 full-time equivalent positions.</i>	\$ 360,370	\$ 379,000
532	10	110	<b>OVERTIME</b>	1,500	1,500
532	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	148,680	167,500
532	10	310	<b>SUPPLIES</b> <i>Includes office, surveying, engineering supplies and, software upgrades.</i>	6,600	6,600
532	10	350	<b>EQUIPMENT/DRAFTER</b> <i>Drafting, reproduction supplies, software (ARC Map 30) and equipment.</i>	2,500	2,500
532	10	410	<b>PROFESSIONAL SERVICES</b> <i>Plan reviews and consulting.</i>	10,000	10,000
532	10	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, cellular phones, internet &amp; postage.</i>	4,000	4,000
532	10	430	<b>TRAVEL/TRAINING</b> <i>Miscellaneous training including CAD and GPS.</i>	5,000	5,000
532	10	440	<b>LEGAL ADVERTISING</b> <i>Cost of print ads and legal notices.</i>	1,000	1,000
532	10	470	<b>BUILDING UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	3,600	3,900
532	10	480	<b>HARDWARE/SOFTWARE MAINTENANCE</b> <i>Includes 25% of new permit software &amp; 50% of GIS subscription.</i>	7,075	6,100
532	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	2,000	2,000
532	10	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For the future purchase of vehicles.</i>	4,300	4,300
532	50	320	<b>FUEL - VEHICLES</b>	1,200	1,200
532	50	480	<b>VEHICLE MAINTENANCE</b>	1,500	2,500
546	10	410	<b>AIRPORT IMPROVEMENTS</b>	-	565,000
546	50	100	<b>SALARIES - AIRPORT MAINTENANCE</b>	57,630	59,360
594	50	200	<b>BENEFITS - AIRPORT MAINTENANCE</b>	30,320	32,600
594	32	642	<b>DATA PROCESSING EQUIPMENT</b> <i>Various computer replacements.</i>	1,000	4,000
594	32	643	<b>EQUIPMENT</b> <i>New chairs in 2015 &amp; file cabinet in 2016.</i>	1,500	1,000
<b>ENGINEERING TOTAL</b>				<b>\$ 649,775</b>	<b>\$ 1,259,060</b>

**COMMUNITY DEVELOPMENT & PLANNING**  
2015/2016 FINAL BUDGET

FUND: 001 DEPT: 13

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
524	20	101	<b>DEPARTMENTAL ASSISTANT'S SALARY</b> <i>Salary for Community Development Department Assistant.</i>	\$ 47,500	\$ 49,000
524	20	110	<b>OVERTIME</b>	1,750	1,750
524	20	200	<b>BENEFITS</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	21,000	22,500
524	20	410	<b>PROFESSIONAL SERVICES</b>	200,000	60,000
558	60	100	<b>PLANNING DEPARTMENT SALARIES</b>	-	32,200
558	60	200	<b>PLANNING DEPARTMENT BENEFITS</b>	-	9,000
558	60	310	<b>SUPPLIES</b> <i>Includes 75% of new permit software &amp; 50% of GIS subscription.</i>	20,735	17,300
558	60	421	<b>TELEPHONE/POSTAGE</b> <i>FAX, internet, cellular phones and postage.</i>	2,850	3,000
558	60	430	<b>TRAVEL/TRAINING</b> <i>Pays travel costs and registrations for seminars.</i>	1,500	1,750
558	60	440	<b>LEGAL ADVERTISING</b> <i>Publication of legal notices.</i>	3,000	3,500
558	60	470	<b>UTILITIES</b> <i>Comm Dev/Planning share of Water/Sewer/Power/Garbage.</i>	2,500	2,650
558	60	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	1,000	1,000
558	60	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	1,500	1,500
558	90	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b>	5,000	5,000
559	10	100	<b>SALARY - NUISANCE ABATEMENT</b> <i>Part-time.</i>	35,000	86,270
559	10	200	<b>BENEFITS - NUISANCE ABATEMENT</b>	7,000	36,700
559	50	320	<b>FUEL - VEHICLES</b>	2,250	2,250
559	50	481	<b>VEHICLE MAINTENANCE</b>	750	1,250
594	58	642	<b>DATA PROCESSING EQUIPMENT</b>	2,000	2,500

**COMMUNITY DEVELOPMENT & PLANNING TOTAL**      \$ 355,335      \$ 339,120





**CITY STREET FUND**  
2015/2016 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
542	30	100	<b>SALARIES</b> <i>Pays salary for 1 full-time equivalent position.</i>	\$ 56,000	\$ 59,000
542	30	110	<b>STREET PART-TIME HELP</b>	11,440	11,400
542	30	120	<b>OVERTIME</b>	3,000	1,000
542	30	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	33,000	36,000
542	30	311	<b>SUPPLIES</b> <i>Crushed surfacing base course &amp; top course, asphalt &amp; misc supplies.</i>	17,000	17,000
542	30	312	<b>SURFACE MAINTENANCE PROGRAM</b> <i>Various chip sealing of roads throughout the City.</i>	75,000	78,000
542	30	320	<b>FUEL - VEHICLES</b>	4,000	4,500
542	30	350	<b>SMALL TOOLS/EQUIPMENT</b> <i>Miscellaneous small tools.</i>	2,400	700
542	30	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, telephone and postage.</i>	1,000	1,000
542	30	430	<b>TRAVEL/TRAINING</b> <i>Various courses and seminars.</i>	1,800	500
542	30	470	<b>STREET LIGHTS - POWER &amp; MAINTENANCE</b>	113,000	115,000
542	30	480	<b>REPAIR AND MAINTENANCE</b> <i>Fences and guardrails.</i>	85,000	20,000
542	30	481	<b>STREET SWEEPING</b>	1,000	1,000
542	30	482	<b>SIDEWALK REPLACEMENT</b> <i>Wheelchair ramp and sidewalk program funding.</i>	47,000	11,000
542	30	483	<b>VEHICLE MAINTENANCE</b>	10,000	10,000
542	30	490	<b>MISCELLANEOUS EXPENSE</b> <i>Rain gear, laundry, dues, and memberships.</i>	3,000	4,000
542	30	491	<b>EQUIPMENT RENTAL</b> <i>Asphalt planer and crack sealer.</i>	4,000	4,000
542	30	940	<b>EQUIPMENT RESERVE - DEPRECIATION (STREET)</b>	30,000	30,000
542	50	480	<b>BRIDGE REPAIR &amp; MAINTENANCE</b> <i>Includes bridge inspection, City maintenance and contribution to reserve acct.</i>	40,000	40,000
542	60	100	<b>TRAFFIC CONTROL SALARIES</b> <i>Pays salary for 1 full-time equivalent position.</i>	58,145	60,000
542	60	110	<b>OVERTIME</b>	2,400	2,400

**CITY STREET FUND**  
2015/2016 FINAL BUDGET

**FUND: 101 DEPT: 16**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
542	60	120	<b>PART TIME HELP</b>	17,160	17,160
542	60	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	29,000	32,000
542	60	310	<b>SUPPLIES</b>	22,500	22,500
542	60	320	<b>FUEL - VEHICLES</b>	4,000	4,200
542	60	350	<b>TOOLS/EQUIPMENT</b> <i>Various small tools.</i>	300	300
542	60	410	<b>CENTERLINE STRIPING/ROADSIDE SPRAYING</b> <i>Includes contract with Cowlitz County.</i>	26,500	27,500
542	60	483	<b>VEHICLE MAINTENANCE</b>	7,000	7,200
542	90	420	<b>TELEPHONE/POSTAGE</b> <i>FAX, telephone, cellular phones and postage.</i>	1,100	1,100
542	90	430	<b>TRAVEL/TRAINING</b> <i>Miscellaneous training.</i>	900	250
542	90	460	<b>INSURANCE</b>	37,000	45,000
542	90	470	<b>UTILITY SERVICE</b> <i>Water/sewer/electricity/garbage.</i>	5,800	6,000
542	90	480	<b>SHOP AND RADIO REPAIRS</b>	600	800
542	90	481	<b>HARDWARE MAINTENANCE</b>	500	500
542	90	482	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance.</i>	1,200	1,200
542	90	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions, laundry service and misc expenses.</i>	2,250	2,500
542	90	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	12,108	12,546
542	90	911	<b>INTERFUND SERVICES</b> <i>Reimburse the Water/Sewer fund for dept. asst. &amp; public works superintendent.</i>	9,314	9,710
542	90	912	<b>INTERFUND SERVICES - ENGINEERING</b>	7,500	7,500
542	90	940	<b>EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)</b>	10,000	10,000
597	00	000	<b>TRANSFER TO ARTERIAL STREET</b> <i>Bridge scour construction.</i>	100,000	100,000
<b>CITY STREET TOTAL EXPENDITURES</b>				<b>\$ 892,917</b>	<b>\$ 814,466</b>

**ARTERIAL STREET FUND**

2015/2016 FINAL BUDGET

FUND: 102 DEPT: 18

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Reserves required for operations.</i>	\$ 22,263	\$ 42,252
333	20	25	<b>FEDERAL HIGHWAY GRANTS</b> <i>West Main Revitalization.</i>	400,000	300,000
334	00	00	<b>STATE GRANT</b> <i>West Main Revitalization.</i>	-	120,000
334	03	81	<b>STATE GRANT - TIB</b> <i>West Main Revitalization.</i>	115,000	-
334	20	07	<b>STATE GRANT</b> <i>Railroad Crossing Environmental Study.</i>	123,000	900,000
337	00	00	<b>RURAL COUNTY GRANT FUNDS</b> <i>West Main Revitalization.</i>	210,000	110,000
344	10	00	<b>ROAD MAINTENANCE FEES</b> <i>Contract with Waste Control.</i>	158,000	160,000
361	10	00	<b>INVESTMENT INTEREST</b> <i>Interest on invested funds.</i>	100	100
367	00	01	<b>PRIVATE CONTRIBUTIONS</b>	61,580	60,000
368	10	00	<b>BUSINESS IMPROVEMENT AREA ASSESSMENTS</b>	2,000	2,000
381	10	00	<b>INTERFUND LOAN PROCEEDS</b> <i>Yew Street Reconstruction.</i>	323,725	320,000
382	10	02	<b>PUBLIC WORKS TRUST FUND LOAN</b> <i>Yew Street Reconstruction.</i>	-	-
397	00	00	<b>TRANSFER FROM GENERAL FUND</b> <i>For Overlay Program.</i>	268,000	216,000
397	00	01	<b>TRANSFER FROM HUD GRANT FUND</b> <i>West Main Revitalization.</i>	300,000	300,000
397	00	01	<b>TRANSFER FROM TRANSPORTATION BENEFIT DISTRICT FUND</b> <i>West Main Revitalization &amp; Overlay Program.</i>	245,000	405,000
397	00	01	<b>TRANSFER FROM STREET FUND</b> <i>Bridge Scour construction.</i>	100,000	100,000
<b>ARTERIAL STREET TOTAL REVENUE</b>				<b>\$ 2,328,668</b>	<b>\$ 3,035,352</b>





**LIBRARY FUND**  
2015/2016 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
572	10	101	<b>SALARIES</b> <i>Salaries for 4 full-time employees.</i>	\$ 217,000	\$ 192,000
572	10	201	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	101,000	89,000
572	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions, and memberships.</i>	1,500	1,600
572	21	110	<b>PART TIME HELP</b> <i>Wages for Library Pages and Desk Clerks.</i>	15,500	15,500
572	21	411	<b>PROFESSIONAL SERVICES</b> <i>Summer reading program.</i>	600	700
572	21	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	750	750
572	21	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for AS400.</i>	5,086	4,107
572	21	490	<b>ONLINE RESOURCES</b> <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	5,000	5,000
572	40	430	<b>TRAVEL AND TRAINING - LIBRARY STAFF</b> <i>Includes mileage, meals, and lodging for library staff.</i>	500	500
572	50	311	<b>OFFICE SUPPLIES</b> <i>Miscellaneous office supplies.</i>	6,050	7,000
572	50	313	<b>JANITORIAL SUPPLIES</b> <i>Miscellaneous janitorial supplies.</i>	1,300	1,350
572	50	314	<b>PHOTOCOPY SUPPLIES</b> <i>Paper used in photocopier.</i>	1,350	1,400
572	50	411	<b>CUSTODIAL CLEANING</b> <i>Contractual cleaning of carpets and windows.</i>	6,600	6,800
572	50	421	<b>TELEPHONE/FAX</b> <i>Basic service, fax, long distance and internet.</i>	6,500	6,550
572	50	422	<b>POSTAGE</b> <i>Includes postage and shipping charges for interlibrary loan books and videos.</i>	1,250	1,300
572	50	450	<b>EQUIPMENT RENTALS</b> <i>Copy machine and public video licensing fee.</i>	2,550	3,000
572	50	451	<b>FACILITIES RENT</b>	50,871	50,871
572	50	471	<b>ELECTRICITY/GAS</b>	11,000	11,200
572	50	472	<b>WATER/SEWER/GARBAGE</b>	4,300	4,400
572	50	481	<b>OFFICE MACHINE MAINTENANCE</b> <i>Routine maintenance on typewriters, projectors and DVR's.</i>	650	700
572	50	482	<b>BUILDING REPAIR &amp; MAINTENANCE</b> <i>Routine building maintenance and security.</i>	4,000	4,500

















## HIGHLANDER FESTIVAL FUND

2015/2016 FINAL BUDGET

FUND: 107 DEPT: 31

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
573	90	310	<b>SUPPLIES</b> <i>Miscellaneous office supplies.</i>	\$ 600	\$ 600
573	90	340	<b>HIGHLANDER T-SHIRTS/PRIZES</b> <i>Pays for Highlander T-shirts and prizes.</i>	700	700
573	90	341	<b>HIGHLANDER BUTTONS</b> <i>Pays for Highlander buttons.</i>	1,400	1,400
573	90	440	<b>ADVERTISING/TOURISM PROMOTION</b> <i>Pays approved expenses designed to bring tourists to Kelso .</i>	8,000	8,000
573	90	490	<b>MISCELLANEOUS</b>	2,000	2,000
573	90	491	<b>PARADE/PERFORMERS</b> <i>Pays expenses associated with the parade; prizes, bands, Grand Marshall, etc.</i>	800	800
573	90	493	<b>ENTERTAINMENT</b> <i>Headline entertainment.</i>	15,000	15,000
573	90	494	<b>GOLF TOURNAMENT</b>	25,000	25,000
573	90	495	<b>DANCE COMPETITION</b>	2,400	2,400
573	90	496	<b>HIGHLAND GAMES</b>	3,000	3,000
573	90	499	<b>FUN RUN/WALK</b>	300	300
574	20	490	<b>PROGRAMS</b>	1,700	1,700
<b>HIGHLANDER FESTIVAL TOTAL EXPENDITURES</b>				<b>\$ 60,900</b>	<b>\$ 60,900</b>



**PARK & RECREATION FUND**

2015/2016 FINAL BUDGET

**FUND: 108 DEPT: 21**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
508	00	000	<b>ENDING FUND BALANCE</b>	\$ 1,019	\$ -
575	50	310	<b>CATLIN HALL SUPPLIES</b>	1,200	1,300
575	50	470	<b>NATURAL GAS - CATLIN HALL</b>	2,000	2,100
575	50	471	<b>ELECTRICITY - CATLIN HALL</b>	2,600	2,700
575	50	472	<b>WATER/SEWER/GARBAGE - CATLIN HALL</b>	2,200	2,400
576	10	310	<b>OFFICE SUPPLIES</b>	150	150
576	10	420	<b>TELEPHONE/POSTAGE</b>	2,500	2,600
576	10	430	<b>TRAVEL/TRAINING</b>	900	250
576	80	100	<b>PARK MAINTENANCE SALARIES</b> <i>One full-time parks lead.</i>	58,145	60,000
576	80	101	<b>OVERTIME</b>	500	500
576	80	110	<b>PART-TIME SALARIES</b> <i>Four month temp.</i>	12,480	13,680
576	80	200	<b>BENEFITS</b> <i>One full-time parks lead and one four month temp..</i>	29,000	32,000
576	80	314	<b>OTHER OPERATING SUPPLIES</b> <i>Landscaping supplies including soil and bark dust.</i>	12,000	13,000
576	80	315	<b>JANITORIAL SUPPLIES</b>	10,000	10,000
576	80	320	<b>FUEL</b>	5,200	5,500
576	80	350	<b>SMALL TOOLS</b>	1,700	1,500
576	80	411	<b>PROFESSIONAL SERVICES</b> <i>Tree service.</i>	3,000	3,000
576	80	460	<b>INSURANCE</b>	8,000	8,500
576	80	470	<b>ELECTRICITY</b>	32,000	33,000
576	80	471	<b>WATER/SEWER/GARBAGE</b>	11,000	11,500
576	80	480	<b>REPAIRS/MAINTENANCE</b> <i>Miscellaneous building repairs.</i>	3,500	3,500

































**SOLID WASTE FUND**  
2015/2016 FINAL BUDGET

FUND: 402 DEPT: 24

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
537	10	511	<b>STATE EXAMINER'S CHARGES</b>	\$ 2,600	\$ 2,700
537	60	510	<b>COUNTY LANDFILL COSTS</b>	460,000	460,000
537	70	100	<b>SALARIES</b> <i>Pays salary for solid waste coordinator</i>	6,500	7,000
537	70	200	<b>BENEFITS</b> <i>Pays benefits for solid waste coordinator</i>	1,000	1,100
537	70	310	<b>SUPPLIES</b>	1,400	1,400
537	70	410	<b>PROFESSIONAL SERVICES (SOLID WASTE)</b> <i>Collection cost of solid waste by Waste Control. Includes fuel surcharge.</i>	696,000	710,000
537	70	411	<b>PROFESSIONAL SERVICES (RECYCLING)</b> <i>Waste Control - Drop Box Sites.</i>	24,000	24,500
537	70	412	<b>PREVENTION GRANTS - RECYCLING</b> <i>Funds 3 recycling sites. 25% local match required.</i>	20,000	20,000
537	70	420	<b>POSTAGE</b>	3,600	3,600
537	70	460	<b>INSURANCE</b> <i>Solid Waste Fund share of City liability insurance.</i>	2,000	2,000
537	70	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	500	500
537	70	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	6,500	5,500
537	90	490	<b>MISCELLANEOUS EXPENSE</b> <i>Community cleanup.</i>	7,500	7,500
537	90	530	<b>STATE UTILITY EXCISE TAX</b> <i>Refuse Collection Tax (3.6%) and Service Tax (1.5%).</i>	77,000	81,000
537	90	540	<b>CITY B &amp; O TAX</b> <i>Payments to General Fund for B &amp; O Taxes at 10%.</i>	141,200	149,700
537	90	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	59,618	62,930
537	90	911	<b>INTERDEPARTMENTAL SERVICES</b> <i>Reimburse the Water/Sewer fund for professional services.</i>	9,430	9,779
<b>SOLID WASTE TOTAL EXPENDITURES</b>				<b>\$ 1,518,848</b>	<b>\$ 1,549,209</b>

**WATER / SEWER FUND**  
2015/2016 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
308	00	00	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 811,352	\$ -
343	40	23	<b>RESIDENTIAL WATER SALES</b> <i>2% increase for 2015 &amp; 6% increase for 2016.</i>	1,585,000	1,670,000
343	40	24	<b>COMMERCIAL WATER SALES</b> <i>2% increase for 2015 &amp; 6% increase for 2016.</i>	620,000	650,000
343	40	25	<b>DAVIS TERRACE/PUD WATER SALES</b> <i>2% increase for 2015 &amp; 6% increase for 2016.</i>	42,200	42,400
343	40	26	<b>INDUSTRIAL WATER SALES</b> <i>No increase for 2015 &amp; 6% increase for 2016.</i>	1,000,000	1,045,000
343	40	27	<b>CLEANING USAGE FEES</b>	2,000	2,000
343	40	29	<b>WATER CONNECTION FEES</b>	3,000	3,000
343	40	30	<b>UTILITY FINANCE CHARGE</b>	3,000	3,000
343	40	42	<b>FIRE SPRINKLER FEES</b>	31,000	32,000
343	40	91	<b>TURN ON/OFF FEES</b>	50,000	40,000
343	50	21	<b>RESIDENTIAL SEWER</b> <i>2% increase for 2015 and 2016.</i>	2,700,000	2,750,000
343	50	22	<b>COMMERCIAL SEWER</b> <i>2% increase for 2015 and 2016.</i>	800,000	810,000
343	50	23	<b>INDUSTRIAL SEWER</b> <i>2.5% increase for 2015 and 5.9% increase for 2016.</i>	1,355,000	1,425,000
343	50	29	<b>SEWER CONNECTION FEES</b>	1,100	1,200
349	10	00	<b>INTERFUND SERVICES</b> <i>Provided by Public Works Superintendent and Departmental Assistant.</i>	48,600	50,650
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of idle cash.</i>	5,000	5,000
369	90	00	<b>MISCELLANEOUS</b>	7,500	7,500
<b>WATER/SEWER TOTAL REVENUE</b>				<b>\$ 9,064,752</b>	<b>\$ 8,536,750</b>

**WATER / SEWER FUND**  
2015/2016 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
508	00	000	<b>ENDING FUND BALANCE</b>	\$ -	\$ 522,772
			<b>WATER DISTRIBUTION</b>		
534	10	510	<b>STATE EXAMINER'S CHARGES</b>	\$ 4,000	\$ 4,200
534	50	100	<b>SALARIES</b> <i>Pays salaries for 6.33 full-time equivalent positions.</i>	357,000	371,000
534	50	110	<b>OVERTIME</b>	35,000	35,000
534	50	120	<b>PART TIME HELP</b>	8,000	7,000
534	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	167,000	181,000
534	50	310	<b>SUPPLIES</b> <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	110,000	130,000
534	50	320	<b>FUEL</b> <i>For small hand tools/generators.</i>	500	500
534	50	321	<b>FUEL - VEHICLES</b>	23,000	23,000
534	50	350	<b>TOOLS</b> <i>Drills, hydraulic tools, &amp; hand tools.</i>	4,500	3,000
534	50	410	<b>PROFESSIONAL SERVICES</b> <i>1/3 Contract meter reading and backflow management.</i>	30,000	30,000
534	50	420	<b>TELEMETERING/PHONE/POSTAGE</b>	11,000	11,200
534	50	430	<b>TRAVEL</b> <i>Continued education and miscellaneous seminars.</i>	6,500	2,500
534	50	440	<b>ADVERTISING</b> <i>Posting jobs / bid advertisements.</i>	500	500
534	50	460	<b>INSURANCE</b>	42,000	44,000
534	50	470	<b>UTILITY SERVICE</b> <i>Electricity provided by Cowlitz PUD. City of Kelso utilities.</i>	44,000	45,000
534	50	480	<b>WATER DISTRIBUTION REPAIR AND MAINTENANCE</b> <i>Pump motors, leak detection and miscellaneous repairs.</i>	70,000	70,000
534	50	481	<b>SHOP AND RADIO REPAIR</b>	3,000	2,000
534	50	482	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	1,000	1,200
534	50	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	6,000	6,500

**WATER / SEWER FUND**

2015/2016 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
534	50	486	<b>VEHICLE MAINTENANCE</b> <i>Contract with Jacobsen Chevron.</i>	20,000	20,000
534	50	490	<b>MISCELLANEOUS EXPENSES</b> <i>Laundry, rain gear, dues, subscriptions and training.</i>	8,100	8,200
534	50	491	<b>EQUIPMENT RENTAL</b> <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	3,000	3,000
534	50	530	<b>STATE UTILITY EXCISE TAX</b> <i>5.029% of water sales &amp; 1.5% of connection charges (1/2 distribution).</i>	91,000	94,000
534	50	541	<b>CITY B &amp; O TAX</b> <i>10% of water sales (1/2 distribution).</i>	164,960	172,470
534	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	74,293	77,636
534	50	911	<b>PROFESSIONAL SERVICES-ENGINEERING</b> <i>Payments to the General Fund for engineering services.</i>	5,000	5,000
534	50	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For future replacement of vehicles &amp; equipment.</i>	60,000	60,000
534	50	953	<b>OFFICE RENTAL</b> <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	720	<b>2008 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2016 payment \$210,000. 2018 payoff.</i>	95,000	100,000
582	34	722	<b>2010 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2016 payment \$3,875,000. 2031 payoff.</i>	100,000	100,000
592	34	830	<b>1998 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. 2018 payoff.</i>	15,015	10,920
592	34	832	<b>2010 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. Payoff 2031</i>	158,325	155,825
592	34	890	<b>MISCELLANEOUS DEBT EXPENSE</b>	2,000	2,000
594	34	640	<b>CAPITAL EXPENSE - STRUCTURES</b>	50,000	50,000
594	34	641	<b>CAPITAL EXPENSE - EQUIPMENT</b>	9,500	50,000
597	00	010	<b>TRANSFER TO 404 - WATER CAPITAL RESERVE</b> <i>Transfer for waterline replacement.</i>	639,500	39,500
			<b>WATER DISTRIBUTION - SUB TOTAL</b>	<b>\$ 2,424,693</b>	<b>\$ 1,922,151</b>

**WATER / SEWER FUND**  
2015/2016 FINAL BUDGET

FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
			<b>SEWER COLLECTION</b>		
535	10	100	<b>SALARIES</b> <i>Pays salaries for 6.33 full-time equivalent positions.</i>	\$ 357,000	\$ 371,000
535	10	110	<b>OVERTIME</b>	6,500	7,000
535	10	120	<b>PART TIME HELP</b>	8,000	8,000
535	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	167,000	181,000
535	10	310	<b>SUPPLIES</b>	45,000	45,000
535	10	320	<b>FUEL - EMERGENCY GENERATOR</b>	1,500	1,500
535	10	350	<b>TOOLS</b> <i>Misc. tools for pump stations and service trucks.</i>	6,500	2,000
535	10	410	<b>PROFESSIONAL SERVICES</b> <i>1/3 Meter reading contract.</i>	9,000	9,000
535	10	420	<b>TELEMETERING/PHONE/POSTAGE</b>	13,500	14,200
535	10	430	<b>TRAVEL</b> <i>Continued education.</i>	6,700	3,500
535	10	460	<b>INSURANCE</b>	78,000	103,000
535	10	470	<b>UTILITY SERVICE</b> <i>Electricity provided by Cowlitz PUD. City of Kelso Utilities.</i>	32,500	33,500
535	10	480	<b>SEWER COLLECTION REPAIR AND MAINTENANCE</b> <i>Mainline repairs, root control, pump station cleaning, etc.</i>	50,000	50,000
535	10	481	<b>SHOP AND RADIO REPAIR</b>	3,000	3,000
535	10	482	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	700	800
535	10	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	5,500	6,000
535	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Security, training, clothing and laundry.</i>	4,000	4,100
535	10	491	<b>EQUIPMENT RENTAL</b> <i>Rental of excavators and concrete saws.</i>	3,000	3,000
535	10	510	<b>REGIONAL SEWAGE TREATMENT</b> <i>Payment to Cowlitz Sewer Operating Board based on actual average flow.</i>	2,730,000	2,850,000
535	10	511	<b>BEACON HILL</b> <i>West Kelso Interceptor.</i>	2,345	2,345



**WATER / SEWER FUND**  
2015/2016 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
			<b>WATER TREATMENT</b>		
538	10	510	<b>STATE EXAMINER'S CHARGES</b>	\$ 4,000	\$ 4,200
538	40	100	<b>SALARIES</b> <i>Pays salaries for 2.33 full-time equivalent positions.</i>	157,000	161,000
538	40	110	<b>OVERTIME</b>	2,500	4,000
538	40	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	65,000	71,000
538	40	310	<b>SUPPLIES</b> <i>Water Treatment Plant chemicals.</i>	70,000	64,000
538	40	311	<b>SUPPLIES - WATER PURCHASE</b> <i>Purchase water from City of Longview.</i>	2,000	2,000
538	40	321	<b>FUEL - VEHICLES</b>	900	1,500
538	40	350	<b>TOOLS</b> <i>Miscellaneous hand tools.</i>	700	700
538	40	410	<b>PROFESSIONAL SERVICES - TESTING</b> <i>Meter reading, Dept. Of Health testing.</i>	22,000	22,000
538	40	420	<b>TELEMETERING/PHONE/POSTAGE</b> <i>Telemetry for SE reservoir and PUD systems.</i>	8,200	11,000
538	40	430	<b>TRAVEL</b> <i>Miscellaneous training and seminars.</i>	1,000	1,000
538	40	440	<b>ADVERTISING</b> <i>Posting jobs, supplies, and bid advertisements.</i>	100	100
538	40	460	<b>INSURANCE</b>	42,000	44,000
538	40	470	<b>UTILITY SERVICE</b> <i>Electricity provided by Cowlitz PUD. City of Kelso utilities.</i>	95,000	112,200
538	40	480	<b>WATER TREATMENT PLANT REPAIR AND MAINTENANCE</b> <i>Ranney pump, supply line, and lateral repair.</i>	85,000	19,000
538	40	481	<b>SHOP AND RADIO REPAIR</b>	200	200
538	40	482	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	1,200	1,500
538	40	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	4,000	14,000
538	40	486	<b>VEHICLE MAINTENANCE</b>	1,000	500
538	40	490	<b>MISCELLANEOUS EXPENSES</b> <i>Includes Dept. of Health permit, laundry, rain gear, dues and subscriptions.</i>	13,500	13,500









**DRAINAGE FUND**  
2015/2016 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2015	2016
508	00	000	<b>ENDING FUND BALANCE</b>	\$ 79,282	\$ -
531	10	510	<b>STATE EXAMINER'S CHARGES</b>	1,200	1,250
531	50	100	<b>SALARIES</b> <i>1 FTE Engineer and 2 FTE Drainage Techs.</i>	198,000	205,000
531	50	110	<b>OVERTIME</b>	2,500	2,500
531	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	75,000	81,000
531	50	310	<b>SUPPLIES</b> <i>Include catch basins, manholes, pipe, material &amp; misc supplies.</i>	11,000	11,000
531	50	320	<b>FUEL - VEHICLES</b>	8,500	8,670
531	50	350	<b>SMALL TOOLS/EQUIPMENT</b>	500	500
531	50	410	<b>PROFESSIONAL SERVICES</b> <i>Drug &amp; alcohol testing, DOE Storm Water Permit.</i>	500	500
531	50	420	<b>TELEPHONE/POSTAGE</b>	4,900	5,100
531	50	430	<b>TRAVEL</b>	2,700	500
531	50	460	<b>INSURANCE</b>	56,000	58,000
531	50	470	<b>ELECTRICITY</b>	4,700	4,800
531	50	471	<b>WATER/SEWER/GARBAGE</b>	1,300	1,400
531	50	480	<b>STORM SEWER REPAIR AND MAINTENANCE</b> <i>Storm sewer cleaning and equipment rentals.</i>	58,000	50,000
531	50	481	<b>HARDWARE MAINTENANCE</b> <i>Maintain utility hardware.</i>	500	500
531	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for AS400.</i>	6,500	5,500
531	50	483	<b>STREET SWEEPING</b>	3,300	3,300
531	50	487	<b>VEHICLE MAINTENANCE</b>	7,000	7,500
531	50	490	<b>MISCELLANEOUS EXPENSE</b> <i>Includes rain gear, laundry, registrations, dues, subscriptions.</i>	1,200	1,300
531	50	530	<b>STATE UTILITY TAX</b> <i>1.5% tax on gross revenues.</i>	9,400	9,900





























