

**CITY OF KELSO
2017/2018
BUDGET**

City of Kelso, Washington



FISCAL YEAR 2017/2018 BUDGET

CITY MANAGER

Steve Taylor

KELSO CITY COUNCIL

David Futch, Mayor

Rick Roberson, Deputy Mayor

Todd McDaniel

Kim Lefebvre

Nancy Malone

Jim Hill

Larry Alexander

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ORDINANCE NO. 16-3883

**AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND
ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE
2017/2018 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 2017/2018, as the same now appears in the Office of the City Clerk, be and the same is hereby in all respects adopted and approved.

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

<u>FUND</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
General	\$9,206,610	\$9,035,807
Street	943,875	732,372
Arterial Street	4,145,509	1,535,950
Library	554,754	578,084
Paths & Trails	-	-
Kelso Station	57,420	58,520
Stadium	235,612	124,500
Highlander Festival	37,300	37,300
Parks and Recreation	536,206	1,348,625
Tam O'Shanter Park	-	-
HUD Grant	220,000	221,000
Façade/Mural	10,000	10,000
Criminal Justice	255,154	262,690
Transportation Improvement District	165,000	175,000
2011 G.O. Bond	637,468	430,963
Capital Projects	130,000	130,000
Solid Waste	1,596,274	1,628,952
Water	8,757,216	4,642,472
Water Capital Reserve	6,250,500	600,500
Sewer	5,442,545	5,455,725
Drainage	913,255	833,122
Sewer Capital Reserve	600,000	450,000
Drainage Capital Reserve	200,000	150,000

Water Guarantee Deposit	200,000	200,000
Revenue Bond Fund	-	-
Bond Reserve Fund	30,000	-
Equipment Reserve	509,000	225,000
Firemen's Pension	<u>216,000</u>	<u>222,000</u>

TOTAL APPROPRIATIONS	<u>\$41,849,698</u>	<u>\$29,088,582</u>
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SECTION 3. That the City Clerk be and is hereby authorized and directed to transmit a copy of the budget as adopted to the Division of Municipal Corporations.

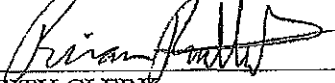
SECTION 4. This Ordinance shall be in full force and effect on the first day of January, 2017.

ADOPTED by the City Council and SIGNED by the Mayor this 6th day of December, 2016.



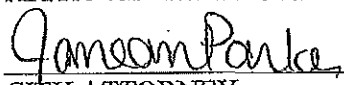
MAYOR

ATTEST/AUTHENTICATION:



CITY CLERK

APPROVED AS TO FORM:



CITY ATTORNEY

PUBLISHED: December 10, 2016

CITY OF KELSO

2017/2018 REVISED BUDGET

COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2016 BUDGET	2017 BUDGET	2018 BUDGET
001	GENERAL FUND	\$9,122,374	\$9,543,610	\$9,094,457
101	STREET MAINTENANCE FUND	814,466	744,875	1,026,372
102	ARTERIAL STREET FUND	5,122,502	3,715,509	4,459,100
103	LIBRARY FUND	526,491	568,254	578,084
104	PATHS & TRAILS FUND	45,000	-	-
105	KELSO STATION FUND	59,780	57,420	58,520
106	STADIUM FUND	158,450	339,112	241,250
107	HIGHLANDER FESTIVAL FUND	60,900	40,800	42,300
108	PARKS & RECREATION FUND	309,293	601,206	1,485,625
111	TAM O'SHANTER PARK FUND	15,000	-	-
114	HUD GRANT FUND	460,000	220,000	221,000
115	FACADE IMPROVEMENT FUND	10,000	10,000	10,000
120	CRIMINAL JUSTICE FUND	264,950	255,154	262,690
125	KELSO TRANSPORTATION BENEFIT DIST	406,000	165,000	175,000
206	G.O. BOND FUND	749,495	602,468	555,963
301	CAPITAL PROJECTS FUND	160,000	130,000	130,000
402	SOLID WASTE FUND	1,569,209	1,596,274	1,628,952
403	WATER FUND	4,375,347	8,657,216	7,942,648
404	WATER CAPITAL RESERVE FUND	6,035,500	6,175,500	5,125,500
405	SEWER FUND	4,918,631	5,414,055	5,778,225
407	DRAINAGE FUND	1,084,730	889,255	882,122
408	SEWER CAPITAL RESERVE FUND	585,000	600,000	650,000
409	WATER GUARANTEE DEPOSIT FUND	145,000	200,000	200,000
410	DRAINAGE CAPITAL RESERVE FUND	550,000	200,000	350,000
413	W/S IMPROV/REFUND BOND FUND	-	-	-
414	W/S REVENUE BOND RES FUND	-	30,000	-
502	EQUIPMENT RESERVE FUND	358,098	613,000	235,000
601	FIREMEN'S PENSION FUND	181,850	216,000	222,000
TOTAL APPROPRIATIONS		\$38,088,066	\$41,584,708	\$41,354,808

CITY OF KELSO

2017 REVISED 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	\$ 3,300,000	\$ 9,247,441	\$ 296,169	\$ 9,543,610	\$ 9,543,610	\$ -	\$ 9,543,610	\$ 3,003,831
101	STREET MAINTENANCE FUND	680,000	643,875	101,000	744,875	744,875	-	744,875	579,000
102	ARTERIAL STREET FUND	3,200,000	939,100	2,776,409	3,715,509	3,715,509	-	3,715,509	423,591
103	LIBRARY FUND	30,000	554,754	13,500	568,254	568,254	-	568,254	16,500
104	PATHS & TRAILS FUND	500	1,200	-	1,200	-	1,200	1,200	1,700
105	KELSO STATION FUND	16,000	57,420	-	57,420	57,420	-	57,420	16,000
106	STADIUM FUND	235,000	239,750	103,500	343,250	339,112	4,138	343,250	135,638
107	HIGHLANDER FESTIVAL FUND	4,000	40,800	-	40,800	40,800	-	40,800	4,000
108	PARKS & RECREATION FUND	75,000	601,246	-	601,246	601,206	40	601,246	75,040
111	TAM O'SHANTER PARK FUND	-	-	-	-	-	-	-	-
114	HUD GRANT FUND	575,000	600	219,400	220,000	220,000	-	220,000	355,600
115	FACADE IMPROVEMENT FUND	-	10,000	-	10,000	10,000	-	10,000	-
120	CRIMINAL JUSTICE FUND	85,000	255,154	-	255,154	255,154	-	255,154	85,000
125	TBD FUND	11,000	175,000	-	175,000	165,000	10,000	175,000	21,000
206	G.O. BOND FUND	1,700,000	451,150	151,318	602,468	602,468	-	602,468	1,548,682
301	CAPITAL PROJECTS FUND	120,000	80,050	49,950	130,000	130,000	-	130,000	70,050
402	SOLID WASTE FUND	135,000	1,593,400	2,874	1,596,274	1,596,274	-	1,596,274	132,126
403	WATER FUND	3,600,000	8,390,146	267,070	8,657,216	8,657,216	-	8,657,216	3,332,930
404	WATER CAPITAL RESERVE FUND	400,000	6,165,300	10,200	6,175,500	6,175,500	-	6,175,500	389,800
405	SEWER FUND	1,700,000	5,414,055	-	5,414,055	5,414,055	-	5,414,055	1,700,000
407	DRAINAGE FUND	275,000	788,805	100,450	889,255	889,255	-	889,255	174,550
408	SEWER CAPITAL RESERVE FUND	1,180,000	600,000	-	600,000	600,000	-	600,000	1,180,000
409	WATER GUARANTEE DEPOSIT FUND	364,000	200,000	-	200,000	200,000	-	200,000	364,000
410	DRAINAGE CAPITAL FUND	260,000	250,000	-	250,000	200,000	50,000	250,000	310,000
413	W/S IMPROV/REFUND BOND FUND	110,000	200	-	200	-	200	200	110,200
414	W/S REVENUE BOND RES FUND	497,000	6,000	24,000	30,000	30,000	-	30,000	473,000
502	EQUIPMENT RESERVE FUND	990,000	337,300	275,700	613,000	613,000	-	613,000	714,300
601	FIREMEN'S PENSION FUND	445,000	216,000	-	216,000	216,000	-	216,000	445,000
TOTAL		\$ 19,987,600	\$ 37,258,746	\$ 4,391,540	\$ 41,650,286	\$ 41,584,708	\$ 65,578	\$ 41,650,286	\$ 15,661,538

CITY OF KELSO

2018 REVISED 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	\$ 3,003,831	\$ 8,699,919	\$ 394,538	\$ 9,094,457	\$ 9,094,457		\$ 9,094,457	\$ 2,609,293
101	STREET MAINTENANCE FUND	579,000	632,372	394,000	1,026,372	1,026,372		1,026,372	185,000
102	ARTERIAL STREET FUND	423,591	4,459,100	-	4,459,100	4,459,100		4,459,100	423,591
103	LIBRARY FUND	16,500	578,084		578,084	578,084		578,084	16,500
104	PATHS & TRAILS FUND	1,700	1,200		1,200	-	1,200	1,200	2,900
105	KELSO STATION FUND	16,000	58,520		58,520	58,520		58,520	16,000
106	STADIUM FUND	131,500	229,700	11,550	241,250	241,250		241,250	119,950
107	HIGHLANDER FESTIVAL FUND	4,000	42,300		42,300	42,300		42,300	4,000
108	PARKS & RECREATION FUND	75,000	1,470,443	15,182	1,485,625	1,485,625		1,485,625	59,818
111	TAM O'SHANTER PARK FUND	-	-		-	-		-	-
114	HUD GRANT FUND	355,600	600	220,400	221,000	221,000		221,000	135,200
115	FACADE IMPROVEMENT FUND	-	10,000		10,000	10,000		10,000	-
120	CRIMINAL JUSTICE FUND	85,000	262,690		262,690	262,690		262,690	85,000
125	TBD FUND	21,000	175,000		175,000	175,000		175,000	21,000
206	G.O. BOND FUND	1,548,682	444,407	125,000	569,407	555,963	13,444	569,407	1,437,126
301	CAPITAL PROJECTS FUND	70,050	80,050	49,950	130,000	130,000		130,000	20,100
402	SOLID WASTE FUND	132,126	1,624,288	4,664	1,628,952	1,628,952		1,628,952	127,462
403	WATER FUND	3,332,930	7,942,648	-	7,942,648	7,942,648		7,942,648	3,332,930
404	WATER CAPITAL RESERVE FUND	389,800	5,260,300		5,260,300	5,125,500	134,800	5,260,300	524,600
405	SEWER FUND	1,700,000	5,546,849	231,376	5,778,225	5,778,225		5,778,225	1,468,624
407	DRAINAGE FUND	174,550	818,735	63,387	882,122	882,122		882,122	111,163
408	SEWER CAPITAL RESERVE FUND	1,180,000	660,500	200,000	860,500	650,000	210,500	860,500	1,190,500
409	WATER GUARANTEE DEPOSIT FUND	364,000	200,000		200,000	200,000		200,000	364,000
410	DRAINAGE CAPITAL FUND	310,000	200,000	200,000	400,000	350,000	50,000	400,000	160,000
413	W/S IMPROV/REFUND BOND FUND	110,200	200		200	-	200	200	110,400
414	W/S REVENUE BOND RES FUND	473,000	6,100		6,100	-	6,100	6,100	479,100
502	EQUIPMENT RESERVE FUND	714,300	287,300	10,000	297,300	235,000	62,300	297,300	766,600
601	FIREMEN'S PENSION FUND	445,000	222,000		222,000	222,000		222,000	445,000
TOTAL		\$ 15,657,360	\$ 39,913,305	\$ 1,920,047	\$ 41,833,352	\$ 41,354,808	\$ 478,544	\$ 41,833,352	\$ 14,215,857

GENERAL FUND
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE	\$ 121,169	\$ 395,888
			<i>Beginning cash required for operations.</i>	\$ 296,169	\$ 394,538
311	10	00	GENERAL PROPERTY TAXES	1,250,305	1,267,033
			<i>General Fund's allocated portion of Property Taxes.</i>		
313	10	00	LOCAL RETAIL SALES AND USE TAXES	995,586	980,736
			<i>General Fund's allocated portion of Sales and Use Taxes.</i>	\$ 1,157,586	
313	71	00	LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE	175,000	175,000
			<i>This portion of sales tax is to be used exclusively for criminal justice purposes.</i>		
314	52	00	B & O TAX - WATER (WATER UTILITY)	374,000	381,000
			<i>Represents 10% tax on gross water receipts.</i>		
314	54	00	B & O TAX - SEWER (SEWER UTILITY)	537,500	551,400
			<i>Represents 10% tax on gross sewer receipts.</i>		
314	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND)	155,000	158,000
			<i>Represents 10% tax on gross garbage collection receipts.</i>		
316	10	00	BUSINESS AND OCCUPATIONAL TAXES	625,000	625,000
			<i>Based on \$1/thousand of gross receipts for Wholesale, Retail, Manufact & Contracting.</i>		
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC	123,000	123,000
			<i>Based on \$2/thousand of gross receipts from service activities.</i>		
316	20	00	ADMISSIONS TAXES	160,000	163,000
			<i>5% tax on theater patrons.</i>		
316	43	00	B & O TAX - GAS	60,000	60,000
			<i>6% Tax on gross sales.</i>		
316	46	00	B & O TAX - CABLE TV	224,000	224,000
			<i>8% Tax on gross sales.</i>		
316	47	10	B & O TAX - TELEPHONE	100,000	100,000
			<i>6% Tax on gross sales.</i>		
316	47	30	B & O TAX - CELLULAR PHONES	125,000	125,000
			<i>6% Tax on gross sales.</i>		
316	51	00	B & O TAX - ELECTRIC (PUD)	675,000	680,000
			<i>6% Tax on gross sales.</i>		
316	70	00	CITY UTILITY TAX	1,065,000	1,097,000
			<i>Represents 10% tax on gross water/sewer/sanitary utility sales.</i>		
317	20	00	LEASEHOLD EXCISE TAX	2,500	2,500
			<i>Lease tax rebated to City by the State based on leased City properties.</i>		
317	50	00	GAMBLING EXCISE TAXES	25,000	23,000
			<i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.</i>		
319	60	00	B & O TAX PENALTY	3,000	3,000
			<i>Late payment penalties.</i>		
319	80	00	GAMBLING TAX PENALTY	500	500
			<i>Late payment penalties.</i>		
321	00	00	BUSINESS LICENSES	70,000	70,000
			<i>Business License Fee @ \$50.00 per business.</i>		

GENERAL FUND

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
321	00	10	BUSINESS LICENSES - MISC <i>Misc. licenses.</i>	2,000	2,000
321	70	00	AMUSEMENT LICENSES <i>A \$56 fee for each skill game machine or amusement device.</i>	2,500	2,500
321	80	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00</i>	4,000	4,000
322	10	00	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	70,000	70,000
322	90	00	GUN PERMITS <i>Receipts for concealed pistol licenses.</i>	2,400	2,400
333	00	00	FEDERAL GRANTS <i>Includes FAA grant in 2017 & various criminal justice grants.</i>	480,900	21,000
334	00	00	STATE GRANTS <i>Criminal Justice and Planning grants. Also includes Indigent Defense grant for 2017.</i>	91,000	35,000 95,000
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	85,000	85,000
336	00	98	CITY ASSISTANCE <i>Based on State Real Estate Tax collections.</i>	110,000	115,000
336	06	94	LIQUOR EXCISE TAX <i>City share of statewide collection of liquor taxes. \$4.67/capita for 2017</i>	55,900	56,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor sales profits. \$8.45/capita for 2017.</i>	101,000	102,000
338	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>1 School Resource Officer @ KSD & 1 Police Science Instructor.</i>	139,000	141,000
341	26	00	RECORDS SURCHARGE - HOUSING <i>Document recording surcharge charged by County.</i>	8,500	8,500
341	43	00	ACCOUNTING SERVICES - AIRPORT <i>Payments for accounting services provided to SW Regional Airport.</i>	40,000	40,000
341	60	00	PHOTOCOPIES/DUPLICATION <i>Receipts for duplication and photocopying of documents and records.</i>	750	750
343	20	00	ENGINEERING FEES & CHARGES <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	12,500	13,000
344	60	00	PROFESSIONAL SERVICES - AIRPORT MANAGER <i>Charges for airport manager services provided to SW WA Regional Airport.</i>	114,600	120,100
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zone changes, annexations.</i>	7,000	7,000
345	83	0	PLAN CHECK FEES	27,000	28,000
349	14	00	INTERFUND SERVICES PROVIDED TO FUND 403 <i>Reimbursement to the General fund for city hall building costs.</i>	18,000	18,000
349	14	01	INTERFUND SERVICES PROVIDED TO FUND 101 <i>Revenue to the General Fund for various services provided to other funds.</i>	23,000	24,000

GENERAL FUND
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
349	14	02	INTERFUND SERVICES PROVIDED TO FUND 103 <i>Revenue to the General Fund for various services provided to other funds.</i>	34,000	35,000
349	14	05	INTERFUND SERVICES PROVIDED TO FUND 402 <i>Revenue to the General Fund for various services provided to other funds.</i>	72,000	74,000
349	14	06	INTERFUND SERVICES PROVIDED TO FUND 403 <i>Revenue to the General Fund for various services provided to other funds.</i>	304,000	316,000
349	14	07	INTERFUND SERVICES PROVIDED TO FUND 407 <i>Revenue to the General Fund for various services provided to other funds.</i>	61,000	63,000
349	32	00	ENGINEERING SERVICES <i>Revenue for engineering services performed for other funds.</i>	240,000	210,000
351	50	00	FINES & FORFEITS <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	125,000	125,000
359	90	02	MISCELLANEOUS FINES	500	500
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	9,000	9,500
361	40	00	SALES & USE TAX INTEREST <i>State distribution of sales and use taxes collected and invested by the state.</i>	20,000	22,000
367	19	00	DONATIONS	7,500	7,500
369	20	00	UNCLAIMED PROPERTY SALES <i>Represents sale of unclaimed property.</i>	1,000	1,000
369	90	00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	10,000	10,000
395	20	00	DAMAGE RECOVERIES	1,000	1,000
397	00	00	TRANSFER FROM HUD FUND <i>From HUD Grant fund for Nuisance abatement.</i>	60,000	61,000
GENERAL FUND TOTAL REVENUE				\$ 9,206,610 9,543,610	\$ 9,035,807 9,094,457

CITY COUNCIL
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 01

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
511	60	100	COUNCIL/MAYOR SALARIES <i>Mayor receives \$800 per month, Council members receive \$400 per month.</i>	\$ 38,400	\$ 38,400 42,000
511	60	101	EXECUTIVE ASSISTANT SALARY <i>Includes .3 FTE's for Executive assistant.</i>	16,315	16,639
511	60	200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Unemployment, Worker's Compensation, and DRS costs.</i>	3,021	3,021
511	60	201	EXECUTIVE ASSISTANT BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	8,700	9,061 10,061
511	60	310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	750	750
511	60	421	PEG FEES - KLTV <i>Represents 3% of cable taxes that gets passed through the City to KLTV.</i>	95,000	95,000
511	60	431	MAYOR TRAVEL <i>Pays travel costs for seminars and conferences.</i>	500	500
511	60	491	COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	3,000	3,000
511	60	492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	750	750
CITY COUNCIL TOTAL				\$ 166,436	\$ 170,721 171,721

MUNICIPAL COURT
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 02

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
512	50	413	PUBLIC DEFENDER	\$ 143,600	\$ 135,300
512	50	414	JURORS AND WITNESSES	800	800
512	50	415	INTERPRETERS	6,500	6,500
512	50	419	MISCELLANEOUS INDIGENT DEFENSE <i>For cases where City Attorney has conflict of interest.</i>	4,000	2,000
512	50	450	COURTROOM RENTAL/OVERHEAD <i>Negotiated figure between Cowlitz County and the City of Kelso.</i>	5,000	5,000
512	50	490	CONTRACT SERVICES MUNICIPAL COURT <i>Contract between the City and Municipal Court based on number of cases.</i>	85,000 100,000	85,000 100,000
MUNICIPAL COURT TOTAL				\$ 244,900	\$ 234,600
				259,900	249,600

CITY MANAGER
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 03

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
513	10	100	MANAGER'S SALARY <i>1 FTE.</i>	\$ 136,213	\$ 140,191
513	10	101	EXECUTIVE ASSISTANT SALARY <i>Includes .3 FTE's for Executive assistant.</i>	16,314	16,639
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR SALARY <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>	47,145	49,648
513	10	201	EXECUTIVE ASSISTANT BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	8,700	9,061
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	29,926	31,259
513	10	310	OFFICE SUPPLIES <i>Cost of clerical/office supplies.</i>	1,500	1,500
513	10	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	2,100	2,100
513	10	430	TRAVEL <i>Travel and registration for various seminars and training.</i>	4,500	4,500
513	10	431	CAR MILEAGE <i>Reimburse for use of personal car on City Business.</i>	500	500
513	10	470	UTILITIES <i>Costs for Water/Sewer/Power/Garbage.</i>	1,250	1,250
513	10	490	DUES AND SUBSCRIPTIONS <i>Membership in various professional organizations.</i>	1,600	1,600
513	10	492	MISCELLANEOUS EXPENSES <i>Includes cost of manager's annual evaluation.</i>	5,500	5,750
513	50	450	PHOTOCOPIER LEASE PAYMENT <i>Manager's share of lease costs for photocopier.</i>	1,800	1,800
594	13	647	OFFICE EQUIPMENT	2,000	2,000
CITY MANAGER TOTAL				\$ 335,213	\$ 345,400

FINANCE						
2017/2018 FINAL BUDGET						
FUND: 001 DEPT: 04						
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018	
514	10	100	SALARIES <i>Pays salaries for 7 full-time employees.</i>	\$ 414,000	\$	427,700
514	10	110	OVERTIME	4,000		4,000
514	10	120	PART-TIME SALARIES	6,000 15,000		-
514	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	181,500		191,500
514	20	310	OFFICE SUPPLIES <i>Cost of clerical/office supplies , including software.</i>	3,500		3,500
514	20	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	1,700		1,800
514	20	430	TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference and various seminars/workshops.</i>	4,500		4,500
514	20	470	UTILITIES <i>Costs for Water/Sewer/Power/Garbage.</i>	7,100		7,100
514	20	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,500		1,500
594	14	642	DATA PROCESSING EQUIPMENT <i>Two new computers annually.</i>	2,000		2,000
594	14	644	FURNITURE AND FIXTURES <i>Furniture upgrades for various offices.</i>	6,500		-
FINANCE TOTAL				\$ 632,300	\$	643,600
				641,300		

CITY ATTORNEY 2017/2018 FINAL BUDGET
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FUND: 001 DEPT: 05

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
515	21	110	EXECUTIVE ASSISTANT SALARY <i>Includes .4 FTE's for Executive assistant.</i>	\$ 21,752	\$ 22,185
515	21	210	EXECUTIVE ASSISTANT BENEFITS <i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>	11,587	12,140
515	21	410	CRIMINAL LEGAL SERVICES <i>City Attorney.</i>	86,000	86,000
515	21	411	CRIMINAL LEGAL SERVICES <i>City Prosecutor.</i>	44,000	44,000
515	22	310	OFFICE SUPPLIES <i>Various office supplies & legal supplies, including photocopies.</i>	3,000	3,000
515	22	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	250	250
515	22	430	TRAVEL/TRAINING <i>Travel costs for seminars and conferences.</i>	500	500
515	22	470	UTILITIES <i>Costs for water/sewer/power/garbage.</i>	750	750
515	22	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	250	250
515	22	491	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	500	500
CITY ATTORNEY TOTAL				\$ 168,589	\$ 169,575

POLICE
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 06

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
521	10	100	SALARIES - ADMINISTRATION <i>Includes 4FTE's: 1 Chief, 1 Captain, 1 Sergeant, 1 Exec Asst. Includes uniform allowance.</i>	\$ 372,073	\$ 384,200
521	10	200	BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	119,500	124,270
521	10	230	EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	21,195	23,563
521	10	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	20,000	21,000
521	10	430	TRAVEL <i>Seminars, training, tuition, lodging and investigations.</i>	14,000	14,000
521	10	460	LEOFF RETIREE BENEFITS <i>Pays hospital, medical and insurance premiums for retired LEOFF 1 officers.</i>	119,000	117,000
521	10	470	UTILITIES <i>Water/Sewer/Power/Garbage.</i>	17,430	18,300
521	20	110	SALARIES - OPERATIONS <i>Includes 23 FTE's: 4 sergeants, 16 patrolmen, 2 detectives, and 1 SRO officer.</i>	1,741,650	1,810,350
521	20	130	OVERTIME <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	230,000	230,000
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	681,400	713,000
521	20	310	SUPPLIES <i>Citations, office supplies, flares, batteries, etc.</i>	44,550	46,760
521	20	311	SUPPLIES - RESERVES <i>Special clothing, gas masks, optics & communications.</i>	3,000	3,000
521	20	350	TOOLS AND EQUIPMENT <i>Gun cleaning & range supplies, ammunition, & BP vests.</i>	15,500	15,500
521	20	490	DUES AND SUBSCRIPTIONS <i>Police periodicals, newspapers, dues to various State/Federal orgs.</i>	7,500	7,500
521	21	410	INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, transportation and investigative costs.</i>	5,500	5,500
521	40	430	LAW ENFORCEMENT TRAINING <i>In-service training, career level certification and tuition and lodging for officers.</i>	20,000	20,000
521	40	431	SWAT TRAINING <i>Advanced SWAT Week, technical training, negotiations.</i>	5,000	5,000
521	50	320	VEHICLE FUEL <i>Gas for police vehicles.</i>	45,000	45,000
521	50	480	STATION REPAIR AND MAINTENANCE <i>Repairs to station building and facilities.</i>	6,000	7,000
521	50	482	SOFTWARE MAINTENANCE <i>Misc. computer software maintenance.</i>	5,000	5,000
521	50	483	VEHICLE MAINTENANCE	45,000	45,000

POLICE
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 06

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
521	90	410	POLICE SCIENCE PROGRAM <i>Instructor's fees. Reimbursed by School District.</i>	48,000	48,000
521	90	490	CONTRACTUAL <i>Photo processing, laundry, radio repair, and computer tech support.</i>	38,000	38,000
521	90	940	EQUIPMENT RESERVE <i>Purchase of three SUV's in 2017 and two SUV's in 2018.</i>	150,000	100,000
594	21	641	MACHINERY & EQUIPMENT <i>Annual replacement of computers and Tasers.</i>	15,000	15,000
POLICE TOTAL				\$ 3,789,298 3,889,298	\$ 3,861,943 3,869,943

[illegible]

OFFENDER SERVICES / JAIL

2017/2018 FINAL BUDGET

FUND: 001 DEPT: 08

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
523	60	412	OFFENDER SERVICES	\$ 15,000	\$ 15,000
			<i>Evaluations, screenings, bail studies, probation services, inmate medical expenses.</i>		
523	60	510	JAIL	300,000	300,000
			<i>Jail costs and electronic monitoring.</i>		
OFFENDER SERVICES / JAIL TOTAL				\$ 315,000	\$ 315,000

NON-DEPARTMENTAL

2017/2018 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
511	70	410	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	\$ 30,000	\$ 25,000
514	23	510	STATE EXAMINER'S CHARGES <i>Pays for annual audit of City by the State Auditors Office.</i>	18,000	19,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents as required.</i>	1,500	1,500
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances and incorporates into Code Book.</i>	5,500	5,500
516	10	490	CIVIL SERVICE COMMISSION EXPENSE <i>Cost of Civil Service Secretary & legal services, purchase of tests & misc.</i>	2,000	2,000
517	60	310	SAFETY/LOSS CONTROL <i>Pays for safety films, seminars, First Aid training and safety recognition.</i>	1,500	1,500
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Pays D.J. Witmer to review all unemployment and L&I claims.</i>	4,500	4,500
517	90	490	EMPLOYEE WELLNESS <i>Pays for supplies, health screening, workshops, fitness, & health programs.</i>	1,000	1,000
517	90	491	WELLNESS PROGRAM	1,500	1,500
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, etc. used in operation of General Fund.</i>	20,000	20,000
518	10	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	60,000	62,000
518	10	470	UTILITIES <i>Pays for utilities of common areas in City Hall.</i>	35,000	35,000
518	10	481	BUILDING REPAIRS <i>For maintenance of HVAC at City Hall.</i>	30,000	30,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	23,600	24,400
518	30	411	PROFESSIONAL SERVICES <i>Labor negotiation fees and lobbyist services.</i>	50,000	40,000
518	80	310	DATA PROCESSING SUPPLIES <i>Toner, paper, maintenance supplies for AS400 and network printers.</i>	11,000	11,500
518	80	410	DATA PROCESSING SOFTWARE <i>Software purchases and upgrades.</i>	5,000	5,000
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	4,000	4,000
518	80	481	SOFTWARE MAINTENANCE <i>Computer software maintenance.</i>	30,000	20,000
518	86	410	CONTRACT SERVICES <i>Contract with Compass Lane Inc. for computer hardware/software applications.</i>	67,374	69,395
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA insurance assessment.</i>	235,000	251,000
				253,000	271,000

NON-DEPARTMENTAL

2017/2018 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
519	90	490	DUES - AWC <i>Association of Washington Cities.</i>	7,600	7,700
519	90	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	19,000	20,000
519	90	493	CHAMBER DUES <i>Dues and miscellaneous purchases.</i>	675	675
519	90	494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000
525	60	410	EMERGENCY MANAGEMENT <i>City share of emergency management services through Cowlitz County.</i>	23,600	24,300
531	40	530	DIKING/DRAINAGE TAX <i>Tax paid by City on City properties for diking district services.</i>	18,000	18,300
531	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	4,000	4,000
539	30	410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society for animal control.</i>	81,257	85,320
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>Annual operating contribution.</i>	76,000	76,000
558	70	490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	31,000	31,000
559	20	490	AFFORDABLE HOUSING <i>For housing projects for very low income persons. Funded by County records surcharge.</i>	15,000	15,000
573	90	490	TREE LIGHTING CEREMONY <i>For the annual lighting of the Christmas Tree at the Depot. Financed by contributions.</i>	7,500	7,500
594	19	640	EQUIPMENT	0	0
				20,000	50,000
594	19	642	DATA PROCESSING EQUIPMENT <i>Includes server upgrade in 2018.</i>	3,000	16,000
597	00	002	TRANSFER TO 2011 G.O. BOND FUND (FUND 206) <i>For redemption of 2011 G.O. Bond.</i>	142,468	125,963
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	26,470	27,570
597	00	007	TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>For overlay program and various road projects.</i>	200,000	423,950
				375,000	287,800
597	00	009	TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120) <i>Annual operating contribution.</i>	90,643	96,179
NON-DEPARTMENTAL TOTAL				\$ 1,392,687	\$ 1,623,252
				1,605,687	1,615,102

ENGINEERING
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 12

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
532	10	100	SALARIES <i>Pays salaries for 5.0 full-time equivalent positions.</i>	\$ 361,900	\$ 372,400 380,400
532	10	110	OVERTIME	1,500	1,500
532	10	120	PART TIME HELP	9,000	9,000
532	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	151,900	154,800 167,800
532	10	310	SUPPLIES <i>Includes office, surveying, engineering supplies and, software upgrades.</i>	8,000	8,000
532	10	350	EQUIPMENT/DRAFTER <i>Drafting, reproduction supplies, software (ARC Map 30) and equipment.</i>	3,000	3,000
532	10	410	PROFESSIONAL SERVICES <i>Commercial plan reviews & engineering services.</i>	35,000	5,000
532	10	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	4,000	4,000
532	10	430	TRAVEL/TRAINING <i>Miscellaneous training including CAD and GPS.</i>	7,500	8,000
532	10	440	LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>	500	500
532	10	470	BUILDING UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	3,000	3,000
532	10	480	HARDWARE/SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>	15,000	7,000
532	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,500	1,500
532	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>	4,300	4,300
532	50	320	FUEL - VEHICLES	750	750
532	50	480	VEHICLE MAINTENANCE	1,500	1,500
546	10	310	SUPPLIES - AIRPORT	500	500
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>Includes FAA grant pass-thru awards</i>	459,900	-
546	10	420	PHONE - AIRPORT	800	800
546	50	100	SALARIES - AIRPORT MANAGER <i>One FTE for Airport Manager</i>	77,100	81,700
594	50	200	BENEFITS - AIRPORT MANAGER <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	36,400	38,000

ENGINEERING
2017/2018 FINAL BUDGET

FUND: 001 DEPT: 12

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
594	32	642	DATA PROCESSING EQUIPMENT <i>Computer upgrades for 2017 & 2018</i>	10,500	5,000
594	32	643	EQUIPMENT <i>Scanner/GPS/Task tracker</i>	-	2,500
ENGINEERING TOTAL				\$ 1,193,550	\$ 712,750 733,750

COMMUNITY DEVELOPMENT

2017/2018 FINAL BUDGET

FUND: 001 DEPT: 13

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
524	20	101	DEPARTMENTAL ASSISTANT'S SALARY <i>Salary for Community Development Department Assistant.</i>	\$ 41,012	\$ 43,800 48,000
524	20	110	OVERTIME	1,200	1,200
524	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	16,000	17,000 31,000
524	20	410	PROFESSIONAL SERVICES <i>Building inspector services.</i>	40,000	30,000
558	60	100	PLANNING DEPARTMENT SALARIES <i>Includes one FTE for Planning Manager</i>	77,300	78,800
558	60	200	PLANNING DEPARTMENT BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	22,800	23,900
558	60	310	SUPPLIES <i>Includes 75% of new permit software & 50% of GIS subscription.</i>	5,500	5,800
558	60	421	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	2,500	2,500
558	60	430	TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>	5,000	5,000
558	60	440	LEGAL ADVERTISING <i>Publication of legal notices.</i>	3,750	4,000
558	60	470	UTILITIES <i>Comm Dev/Planning share of Water/Sewer/Power/Garbage.</i>	2,000	2,100
558	60	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	28,000	8,000
558	60	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,200	1,200
558	90	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future replacement of vehicles.</i>	5,000	5,000
559	10	100	SALARY - NUISANCE ABATEMENT <i>Includes one FTE for Nuisance Abatement Officer</i>	52,125	53,330
559	10	200	BENEFITS - NUISANCE ABATEMENT <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	26,800	27,700
559	50	320	FUEL - VEHICLES	750	750
559	50	481	VEHICLE MAINTENANCE	1,000	1,250
594	58	642	DATA PROCESSING EQUIPMENT	2,000	2,500
COMMUNITY DEVELOPMENT & PLANNING TOTAL				\$ 333,937	\$ 343,830 332,030

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CITY STREET FUND
2017/2018 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE	\$ 300,000	\$ 100,000
			<i>Beginning cash required for operations</i>	101,000	394,000
313	10	00	RETAIL SALES TAX	346,439	332,972
			<i>Taxes allocated from General Fund for Street operations</i>		
336	00	87	MOTOR VEHICLE FUEL TAX	273,036	275,000
			<i>Allocations from the State are on a Per Capita basis.</i>		
349	42	00	ROAD MAINTENANCE SERVICES	2,500	2,500
361	10	00	INVESTMENT INTEREST	1,000	1,000
			<i>Interest on investments.</i>		
362	50	00	LAND LEASE	20,900	20,900
			<i>Revenue from lease of City property with Dutch Bros, Inc.</i>		
CITY STREET TOTAL REVENUE				\$ 1,044,875	\$ 732,372
				744,875	1,026,372

CITY STREET FUND
2017/2018 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
542	30	100	SALARIES <i>Salaries include: .5 FTE maintenance tech & .5 FTE Lead.</i>	\$ 59,000	\$ 60,100
542	30	110	STREET PART-TIME HELP	13,400	13,400
542	30	120	OVERTIME	1,200	1,300
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	32,500	34,000
542	30	311	SUPPLIES <i>Crushed surfacing base course & top course, asphalt & misc. supplies.</i>	18,000	22,000
542	30	312	SURFACE MAINTENANCE PROGRAM <i>Various chip sealing of roads throughout the City.</i>	79,000	80,000
542	30	320	FUEL - VEHICLES	3,500	4,500
542	30	350	SMALL TOOLS/EQUIPMENT <i>Miscellaneous small tools.</i>	700	700
542	30	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	1,500	1,800
542	30	430	TRAVEL/TRAINING <i>Various courses and seminars.</i>	1,000	1,000
542	30	470	STREET LIGHTS - POWER & MAINTENANCE	90,000	93,000
542	30	480	REPAIR AND MAINTENANCE <i>Fences and guardrails.</i>	20,000	20,000
542	30	481	STREET SWEEPING	1,200	1,300
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	15,000	15,000
542	30	483	VEHICLE MAINTENANCE	7,000	8,000
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear, laundry, dues, and memberships.</i>	4,000	4,000
542	30	491	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	4,000	4,000
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For the future replacement of vehicles.</i>	30,000	30,000
542	50	480	BRIDGE REPAIR & MAINTENANCE <i>Includes bridge inspection, City maintenance and contribution to reserve acct.</i>	40,000	40,000
542	60	100	TRAFFIC CONTROL SALARIES <i>Salaries include: 1 FTE Traffic Maintenance Lead</i>	61,100 76,100	62,400 99,400
542	60	110	OVERTIME	2,400	2,400

CITY STREET FUND
2017/2018 FINAL BUDGET

FUND: 101 DEPT: 16

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
542	60	120	PART TIME HELP	18,720	18,720
542	60	200	BENEFITS	32,600	34,100
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	42,600	47,100
542	60	310	SUPPLIES	30,000	22,500
542	60	320	FUEL - VEHICLES	3,000	3,150
542	60	350	TOOLS/EQUIPMENT	300	500
			<i>Various small tools.</i>		
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING	29,000	30,000
			<i>Includes contract with Cowlitz County.</i>		
542	60	483	VEHICLE MAINTENANCE	7,000	5,500
542	90	420	TELEPHONE/POSTAGE	1,100	1,100
			<i>Includes Cell phones, postage, FAX and internet.</i>		
542	90	430	TRAVEL/TRAINING	400	400
			<i>Miscellaneous training.</i>		
542	90	460	INSURANCE	48,000	50,000
					60,000
542	90	470	UTILITY SERVICE	4,200	4,800
			<i>Water/sewer/electricity/garbage.</i>		
542	90	480	SHOP AND RADIO REPAIRS	600	700
542	90	482	SOFTWARE MAINTENANCE	500	500
			<i>Computer software maintenance.</i>		
542	90	490	MISCELLANEOUS EXPENSES	2,250	2,250
			<i>Dues, subscriptions, laundry service and misc. expenses.</i>		
542	90	910	ADMINISTRATIVE SERVICES	23,000	24,000
			<i>Reimburse the general fund for professional services.</i>		
542	90	911	INTERFUND SERVICES	21,205	21,752
			<i>Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.</i>		
542	90	912	INTERFUND SERVICES - ENGINEERING	3,500	3,500
					13,500
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)	10,000	10,000
			<i>For the future replacement of vehicles.</i>		
597	00	000	TRANSFER TO OTHER FUNDS	224,000	
			<i>Bridge scour construction.</i>	0	224,000
CITY STREET TOTAL EXPENDITURES				\$ 1,062,575	\$ 732,372
				744,875	1,026,372

2017/2018 FINAL BUDGET

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ARTERIAL STREET TOTAL REVENUE	\$ 4,145,509	\$ 1,535,950
	3,715,509	4,459,100

ARTERIAL STREET FUND

2017/2018 FINAL BUDGET

FUND: 102 DEPT: 18

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
508	00	000	ENDING FUND BALANCE	\$ -	\$ -
					58,150
541	15	001	2017 OVERLAY PROGRAM <i>Various overlays throughout the City.</i>	\$ 100,000 350,000	\$ -
541	16	001	2018 OVERLAY PROGRAM <i>Various overlays throughout the City.</i>	-	400,000 200,000
581	20	000	INTERFUND LOAN PRINCIPAL <i>\$900,000 from Fund 206 for overlays. Pay off 2017.</i>	141,809	34,500
592	45	820	INTERFUND LOAN INTEREST <i>\$900,000 from Fund 206 for overlays. Pay off 2017.</i>	3,700	1,450
595	06	002	YEW STREET RECONSTRUCTION <i>Construction phase funded by 2016 G.O. Bond proceeds.</i>	1,000,000 1,300,000	-
595	13	001	SIDEWALK IMPROVEMENT PROGRAM <i>Funded by General Fund transfer.</i>	50,000 25,000	- 35,000
595	14	003	WEST MAIN STREETScape	95,000 95,000	-
595	15	001	WEST MAIN - PHASE 2	150,000 150,000	-
595	15	002	BRIDGE SCOUR CONSTRUCTION <i>Funded by transfer from the City Street fund.</i>	200,000 -	- 200,000
595	16	001	RAILROAD CROSSING ENVIRONMENTAL STUDY <i>100% funding from State grant.</i>	600,000 150,000	300,000 750,000
595	16	002	MINOR ROAD REPAIR <i>Funded by 2016 G.O. Bond.</i>	1,400,000	-
595	17	001	SAFE ROUTES TO SCHOOL <i>100% funding from State grant.</i>	-	400,000
595	17	003	STREETLIGHT UPGRADES <i>Funded \$50k General Fund, \$250k 2016 G.O. Bond.</i>	50,000 -	250,000 -
595	17	004	OAK STREET REVITALIZATION <i>Funded by General Fund transfer.</i>	-	150,000 -
595	17	005	SOUTH PACIFIC PAVEMENT REHABILITATION <i>Funded \$500k State grant, \$100k 2016 G.O. Bond.</i>	600,000 100,000	500,000 500,000
595	18	002	WEST MAIN - PHASE 2		2,000,000 2,000,000
595	18	003	GRADE STREET RESTRIPIING		280,000 280,000
ARTERIAL STREET TOTAL EXPENDITURES				\$ 4,145,509 3,715,509	\$ 1,535,950 4,459,100

LIBRARY FUND
2017/2018 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING CASH BALANCE	\$ 13,500	\$ -
311	10	00	REAL AND PERSONAL PROPERTY TAXES <i>Library Fund's allocated portion of Property Taxes.</i>	\$ 50,500	\$ 50,500
313	10	00	RETAIL SALES TAX <i>Library Fund's allocated portion of Retail Sales Tax.</i>	493,079	515,699
341	60	00	PHOTOCOPY CHARGES <i>Photocopy revenue.</i>	3,000	3,200
347	20	00	LIBRARY USE FEES <i>Non-resident fees for use of library.</i>	4,100	4,400
359	70	00	LIBRARY FINES/LATE RETURNS <i>Fines assessed.</i>	4,000	4,200
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	30	35
367	00	00	DONATIONS <i>Miscellaneous donations.</i>	20	25
369	81	00	CASH OVER AND SHORT <i>To account for receipt of overages or shortages.</i>	25	25
LIBRARY TOTAL REVENUE				\$ 554,754	\$ 578,084
				568,254	

LIBRARY FUND
2017/2018 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
572	10	101	SALARIES <i>Salaries for 5 full-time employees.</i>	\$ 234,100	\$ 243,500
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	104,400	110,400
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>	1,600	1,700
572	21	110	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	17,000 25,500	17,500
572	21	411	PROFESSIONAL SERVICES <i>Summer reading program.</i>	700	750
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	750	750
572	21	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for AS400.</i>	1,000	1,000
572	21	490	ONLINE RESOURCES <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	6,000	6,500
572	40	430	TRAVEL AND TRAINING - LIBRARY STAFF <i>Includes mileage, meals, and lodging for library staff.</i>	600	700
572	50	311	OFFICE SUPPLIES <i>Miscellaneous office supplies.</i>	7,000	7,500
572	50	313	JANITORIAL SUPPLIES <i>Miscellaneous janitorial supplies.</i>	1,700	1,850
572	50	314	PHOTOCOPY SUPPLIES <i>Paper used in photocopier.</i>	1,400	1,500
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows.</i>	6,800	7,000
572	50	421	TELEPHONE/FAX <i>Includes Cell phones, FAX and internet.</i>	7,100	7,200
572	50	422	POSTAGE <i>Includes postage and shipping charges for interlibrary loan books and videos.</i>	1,000	1,100
572	50	450	EQUIPMENT RENTALS <i>Copy machine and public video licensing fee.</i>	1,500	1,600
572	50	451	FACILITIES RENT	49,904	51,584
572	50	471	ELECTRICITY/GAS	17,500	18,000
572	50	472	WATER/SEWER/GARBAGE	4,000	4,100
572	50	481	OFFICE MACHINE MAINTENANCE <i>Routine maintenance on typewriters, projectors and DVR's.</i>	700	750
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine building maintenance and security.</i>	5,000 10,000	5,500

LIBRARY FUND
2017/2018 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
572	50	490	PRINTING & BINDING <i>Rebinding library books, printing stationary and forms & interlibrary loan service.</i>	1,700	1,750
572	50	510	CONTRACT LIBRARY SERVICES <i>Contract with Longview for Horizon services & catalog module.</i>	7,500	8,300
572	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for finance and city manager.</i>	34,000	35,000
572	90	490	LIBRARY REFUNDS <i>Refunds to patrons on lost and paid items which are subsequently found.</i>	50	50
572	90	530	SALES TAX ON PHOTOCOPIES <i>Sales tax remitted to the state.</i>	250	300
594	72	642	DATA PROCESSING EQUIPMENT <i>Purchase two computers in 2017 and 2018.</i>	5,500	5,700
594	72	646	LIBRARY RESOURCES <i>Books and library materials.</i>	36,000	36,500
LIBRARY TOTAL EXPENDITURES				\$ 590,254	\$ 578,084
				568,254	

PATHS AND TRAILS FUND

2017/2018 FINAL BUDGET

FUND: 104 DEPT: 51

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
336	00	87	MOTOR VEHICLE FUEL TAX	\$ 1,200	\$ 1,200
PATHS AND TRAILS TOTAL REVENUE				\$ 1,200	\$ 1,200

PATHS AND TRAILS FUND

2017/2018 FINAL BUDGET

FUND: 104 DEPT: 51

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
508	00	000	ENDING FUND BALANCE	\$ 1,200	\$ 1,200
			<i>Contribution to reserves.</i>		
PATHS AND TRAILS TOTAL EXPENDITURES				\$ 1,200	\$ 1,200

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2017/2018 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
547	60	310	SUPPLIES <i>Building and janitorial supplies.</i>	\$ 1,000	\$ 1,100
547	60	411	PROFESSIONAL SERVICES - JANITORIAL <i>Payment for janitorial services.</i>	6,000	6,000
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE <i>Payment for upkeep of grounds.</i>	1,320	1,320
547	60	413	PROFESSIONAL SERVICES - SECURITY <i>Payment for security and ADT alarm.</i>	6,000	6,000
547	60	420	TELEPHONE/POSTAGE/FAX <i>Includes Cell phones, postage, FAX and internet.</i>	2,600	2,600
547	60	460	INSURANCE <i>Liability and property insurance.</i>	5,500	5,500
547	60	470	UTILITY SERVICES <i>Water/Sewer/Garbage/Electricity.</i>	25,000	26,000
547	60	480	REPAIR AND MAINTENANCE <i>Miscellaneous repairs.</i>	10,000	10,000
KELSO STATION TOTAL EXPENDITURES				\$ 57,420	\$ 58,520

ARTERIAL STREET FUND
2017/2018 FINAL BUDGET

FUND: 102 DEPT: 18

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
541	15	001	2017 OVERLAY PROGRAM <i>Various overlays throughout the City.</i>	\$ 100,000	\$ -
541	16	001	2018 OVERLAY PROGRAM <i>Various overlays throughout the City.</i>	-	400,000
581	20	000	INTERFUND LOAN PRINCIPAL <i>\$900,000 from Fund 206 for overlays. Pay off 2017.</i>	141,809	34,500
592	45	820	INTERFUND LOAN INTEREST <i>\$900,000 from Fund 206 for overlays. Pay off 2017.</i>	3,700	1,450
595	06	002	YEW STREET RECONSTRUCTION <i>Construction phase funded by 2016 G.O. Bond proceeds.</i>	1,000,000	-
595	13	001	SIDEWALK IMPROVEMENT PROGRAM <i>Funded by General Fund transfer.</i>	50,000	-
595	15	002	BRIDGE SCOUR CONSTRUCTION <i>Funded by transfer from the City Street fund.</i>	200,000	-
595	16	001	RAILROAD CROSSING ENVIRONMENTAL STUDY <i>100% funding from State grant.</i>	600,000	300,000
595	16	002	MINOR ROAD REPAIR <i>Funded by 2016 G.O. Bond.</i>	1,400,000	-
595	17	001	SAFE ROUTES TO SCHOOL <i>100% funding from State grant.</i>	-	400,000
595	17	003	STREETLIGHT UPGRADES <i>Funded \$50k General Fund, \$250k 2016 G.O. Bond.</i>	50,000	250,000
595	17	004	OAK STREET REVITALIZATION <i>Funded by General Fund transfer.</i>	-	150,000
595	17	005	SOUTH PACIFIC PAVEMENT REHABILITATION <i>Funded \$500k State grant, \$100k 2016 G.O. Bond.</i>	600,000	-
ARTERIAL STREET TOTAL EXPENDITURES				\$ 4,145,509	\$ 1,535,950

FUND: 103 DEPT: 19

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LIBRARY FUND
2017/2018 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
572	10	101	SALARIES <i>Salaries for 5 full-time employees.</i>	\$ 234,100	\$ 243,500
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	104,400	110,400
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>	1,600	1,700
572	21	110	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	17,000	17,500
572	21	411	PROFESSIONAL SERVICES <i>Summer reading program.</i>	700	750
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	750	750
572	21	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for AS400.</i>	1,000	1,000
572	21	490	ONLINE RESOURCES <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	6,000	6,500
572	40	430	TRAVEL AND TRAINING - LIBRARY STAFF <i>Includes mileage, meals, and lodging for library staff.</i>	600	700
572	50	311	OFFICE SUPPLIES <i>Miscellaneous office supplies.</i>	7,000	7,500
572	50	313	JANITORIAL SUPPLIES <i>Miscellaneous janitorial supplies.</i>	1,700	1,850
572	50	314	PHOTOCOPY SUPPLIES <i>Paper used in photocopier.</i>	1,400	1,500
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows.</i>	6,800	7,000
572	50	421	TELEPHONE/FAX <i>Includes Cell phones, FAX and internet.</i>	7,100	7,200
572	50	422	POSTAGE <i>Includes postage and shipping charges for interlibrary loan books and videos.</i>	1,000	1,100
572	50	450	EQUIPMENT RENTALS <i>Copy machine and public video licensing fee.</i>	1,500	1,600
572	50	451	FACILITIES RENT	49,904	51,584
572	50	471	ELECTRICITY/GAS	17,500	18,000
572	50	472	WATER/SEWER/GARBAGE	4,000	4,100
572	50	481	OFFICE MACHINE MAINTENANCE <i>Routine maintenance on typewriters, projectors and DVR's.</i>	700	750
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine building maintenance and security.</i>	5,000	5,500

LIBRARY FUND
2017/2018 FINAL BUDGET

FUND: 103 DEPT: 19

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
572	50	490	PRINTING & BINDING <i>Rebinding library books, printing stationary and forms & interlibrary loan service.</i>	1,700	1,750
572	50	510	CONTRACT LIBRARY SERVICES <i>Contract with Longview for Horizon services & catalog module.</i>	7,500	8,300
572	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for finance and city manager.</i>	34,000	35,000
572	90	490	LIBRARY REFUNDS <i>Refunds to patrons on lost and paid items which are subsequently found.</i>	50	50
572	90	530	SALES TAX ON PHOTOCOPIES <i>Sales tax remitted to the state.</i>	250	300
594	72	642	DATA PROCESSING EQUIPMENT <i>Purchase two computers in 2017 and 2018.</i>	5,500	5,700
594	72	646	LIBRARY RESOURCES <i>Books and library materials.</i>	36,000	36,500
LIBRARY TOTAL EXPENDITURES				\$ 554,754	\$ 578,084

FUND: 104 DEPT: 51

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FUND: 104 DEPT: 51

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FUND: 105 DEPT: 15

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2017/2018 FINAL BUDGET

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STADIUM FUND
2017/2018 FINAL BUDGET

FUND: 106 DEPT: 20

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING CASH BALANCE	\$	\$
				103,500	11,550
313	30	00	HOTEL/MOTEL TAX <i>Represents 2% tax on lodging in hotels/motels in Kelso.</i>	170,000	165,000
337	00	00	LOCAL GRANTS <i>\$60K for Wayfinding project & \$9,400 for visitor center admin.</i>	69,400	9,400 64,400
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	250	200
369	90	00	MISCELLANEOUS REVENUES <i>Button sales, depot prints and mugs.</i>	100	100
STADIUM TOTAL REVENUE				\$ 239,750	\$ 174,700
				343,250	241,250

STADIUM FUND					
2017/2018 FINAL BUDGET					
FUND: 106 DEPT: 20					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
508	00	000	ENDING FUND BALANCE <i>Contribution to reserves.</i>	\$ 4,138	\$ 50,200 0
519	90	440	CITY ADVERTISING <i>Kelso promotion of miscellaneous programs.</i>	1,112	2,000
573	10	450	VISITOR'S CENTER ADMINISTRATION <i>7-day per week operation at the City Visitor's Center</i>	54,500	55,000
573	10	490	VOLCANO CENTER MISCELLANEOUS <i>Various miscellaneous items.</i>	1,500	1,500
573	20	497	REGIONAL PERFORMING ARTS <i>Contribution by City to the Regional Performing Arts Center.</i>	16,000	16,000 20,250
573	60	490	BABE RUTH REGIONALS	10,000	0 20,000
573	90	492	MISCELLANEOUS EVENTS <i>Miscellaneous community events.</i>	22,500	20,000 27,500
575	30	494	WAY FINDING PROJECT	100,000	0 80,000
575	30	490	COWLITZ MUSEUM <i>Contribution to Cowlitz County Museum as allowed by State law.</i>	15,000	15,000
597	00	010	HIGHLANDER FESTIVAL TRANSFER <i>Pays for tourist promotion expenses of the Highlander Festival.</i>	15,000 18,500	15,000 20,000
597	00	011	TRANSFER TO FUND 108	— 100,000	
STADIUM TOTAL EXPENDITURES				\$ 239,750 343,250	\$ 174,700 241,250

HIGHLANDER FESTIVAL FUND

2017/2018 FINAL BUDGET

FUND: 107 DEPT: 31

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
347	90	02	DANCE COMPETITION	\$ 2,700	\$ 2,700
347	90	03	HIGHLAND GAMES	3,000	3,000
347	90	05	PIPING COMPETITION	200	200
347	90	06	FUN RUN/WALK	300	300
347	90	07	PARADE	600	600
362	80	00	BOOTH FEES <i>Non-food vendor booth fees.</i>	6,000	6,000
362	80	01	BOOTH FEES - FOOD VENDORS <i>Food vendor booth fees.</i>	1,500	1,500
362	80	02	FESTIVAL PROCEEDS - OTHER <i>Festival programs.</i>	6,000	6,000
369	90	00	MISCELLANEOUS REVENUES <i>Revenues from Highlander festival T-shirt and button sales.</i>	2,000	2,000
397	00	00	TRANSFER FROM STADIUM FUND <i>Used only for approved tourism expenditures.</i>	15,000	15,000
				18,500	20,000
HIGHLANDER FESTIVAL TOTAL REVENUE				\$ 37,300	\$ 37,300
				40,800	42,300

HIGHLANDER FESTIVAL FUND

2017/2018 FINAL BUDGET

FUND: 107 DEPT: 31

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
573	90	310	SUPPLIES <i>Miscellaneous office supplies.</i>	\$ 600	\$ 600
573	90	340	HIGHLANDER T-SHIRTS/PRIZES <i>Pays for Highlander T-shirts and prizes.</i>	700	700
573	90	341	HIGHLANDER BUTTONS <i>Pays for Highlander buttons.</i>	1,600	1,600
573	90	440	ADVERTISING/TOURISM PROMOTION <i>Pays approved expenses designed to bring tourists to Kelso .</i>	8,000	8,000
573	90	490	MISCELLANEOUS	2,900 6,400	2,900 7,900
573	90	491	PARADE/PERFORMERS <i>Pays expenses associated with the parade; prizes, bands, Grand Marshall, etc.</i>	600	600
573	90	493	ENTERTAINMENT <i>Headline entertainment.</i>	15,000	15,000
573	90	495	DANCE COMPETITION	2,700	2,700
573	90	496	HIGHLAND GAMES	3,000	3,000
573	90	498	PIPING COMPETITION	200	200
573	90	499	FUN RUN/WALK	300	300
574	20	490	PROGRAMS	1,700	1,700
HIGHLANDER FESTIVAL TOTAL EXPENDITURES				\$ 37,300 40,800	\$ 37,300 42,300

PARK & RECREATION FUND

2017/2018 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ -	\$ 3,182 15,182
313	10	00	RETAIL SALES TAXES <i>Park & Recreation Fund allocated portion of Sales Tax.</i>	234,146	241,843
334	00	000	STATE GRANTS <i>For Tam O'Shanter Park parking improvements.</i>	-	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	4,000	4,000
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	100	100
362	40	00	PARK FACILITIES RENTAL	3,000	3,000
362	50	00	LEASE REVENUES <i>Cell tower leases at Tam O'Shanter Park.</i>	42,000	42,000
397	00	00	TRANSFER FROM TAM O'SHANTER PARK FUND	14,000	14,500 139,500
397	00	00	TRANSFER FROM OTHER FUNDS	200,000 165,000	-
397	00	00	TRANSFER FROM OTHER FUNDS	100,000 100,000	-
PARK & RECREATION TOTAL REVENUE				\$ 536,246 601,246	\$ 1,348,625 1,485,625

PARK & RECREATION FUND

2017/2018 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
508	00	000	ENDING FUND BALANCE <i>Contribution to reserves.</i>	\$ 40	\$ -
575	50	310	CATLIN HALL SUPPLIES	2,000	2,100
575	50	470	NATURAL GAS - CATLIN HALL	1,800	2,000
575	50	471	ELECTRICITY - CATLIN HALL	2,800	2,900
575	50	472	WATER/SEWER/GARBAGE - CATLIN HALL	2,400	2,400
576	10	310	OFFICE SUPPLIES	200	250
576	10	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	2,200	2,300
576	10	430	TRAVEL/TRAINING	1,200	500
576	80	100	PARK MAINTENANCE SALARIES <i>One full-time parks lead & one full-time parks tech.</i>	107,100	112,000 124,000
576	80	101	OVERTIME	2,600	2,800
576	80	110	PART-TIME SALARIES <i>Summer help.</i>	13,680	13,680
576	80	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	66,100	69,400
576	80	314	OTHER OPERATING SUPPLIES <i>Landscaping supplies including soil and bark dust.</i>	10,000	10,000
576	80	315	JANITORIAL SUPPLIES	7,500	7,800
576	80	320	FUEL	4,000	5,000
576	80	411	PROFESSIONAL SERVICES <i>Includes \$75k Park Facilities Plan in 2017.</i>	85,000	11,000
576	80	460	INSURANCE	9,900	10,200
576	80	470	ELECTRICITY	34,000	35,000
576	80	471	WATER/SEWER/GARBAGE	12,500	12,500
576	80	480	REPAIRS/MAINTENANCE <i>Miscellaneous building repairs.</i>	1,000	1,300
576	80	483	VEHICLE MAINTENANCE/REPAIRS	1,500	1,500

PARK & RECREATION FUND

2017/2018 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
576	80	490	MISCELLANEOUS <i>Includes equipment rental and uniforms.</i>	1,200	1,200
576	80	492	JAIL CREW SERVICES	7,000	7,000
576	80	911	ENGINEERING SERVICES	5,000	5,000
576	80	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future replacement of vehicles.</i>	5,000	5,000
576	90	910	I. F. SERVICES <i>Reimburse the Water/Sewer Fund for public works superintendent and department assistant.</i>	10,526	10,795
594	06	100	TAM O'SHANTER PARK PARKING IMPROVEMENTS <i>\$1 million from State grant.</i>	125,000 50,000	1,000,000 1,125,000
594	76	646	CAPITAL IMPROVEMENTS	15,000 155,000	15,000
PARK & RECREATION TOTAL EXPENDITURES				536,246 601,246	1,348,625 1,485,625

2017/2018 FINAL BUDGET

BASUB	ELE	OBJ
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TAM O'SHANTER PARK TOTAL REVENUE

2017/2018 FINAL BUDGET

[illegible]

TAM O'SHANTER PARK TOTAL EXPENDITURES	\$	-	\$	-
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HUD GRANT FUND
2017/2018 FINAL BUDGET

FUND: 114 DEPT: VARIOUS

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
			<i>DEPT 17 HUD #1</i>		
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 9,900	\$ 9,900
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	100	100
			DEPT 17 HUD #1 - TOTAL	\$ 10,000	\$ 10,000
			<i>DEPT 48 HUD #2, #3 & #6</i>		
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 209,500	\$ 210,500
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	500	500
			DEPT 48 HUD #2, #3 & #6 - TOTAL	\$ 210,000	\$ 211,000
HUD GRANT TOTAL REVENUE				\$ 220,000	\$ 221,000

HUD GRANT FUND
2017/2018 FINAL BUDGET

FUND: 114 DEPT: VARIOUS

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
			<i>DEPT 17 HUD #1</i>		
597	00	000	TRANSFER TO VARIOUS FUNDS <i>\$10K to Façade Improvement Fund.</i>	\$ 10,000	\$ 10,000
			DEPT 17 HUD #1 - TOTAL	\$ 10,000	\$ 10,000
			<i>DEPT 48 HUD #2, #3 & #6</i>		
559	20	493	BLIGHT REMOVAL <i>Various blight removal projects.</i>	\$ 150,000	\$ 150,000
597	00	000	TRANSFER TO OTHER FUNDS <i>Transfer to General Fund for nuisance abatement.</i>	60,000	61,000
			DEPT 48 HUD #2, #3 & #6 - TOTAL	\$ 210,000	\$ 211,000
HUD GRANT TOTAL EXPENDITURES				\$ 220,000	\$ 221,000

2017/2018 FINAL BUDGET

[illegible]

FACADE IMPROVEMENT TOTAL REVENUE	\$	10,000	\$	10,000
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FACADE IMPROVEMENT FUND					
2017/2018 FINAL BUDGET					
FUND: 115 DEPT: 23					
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
573	90	480	FACADES	\$ 10,000	\$ 10,000
FACADE IMPROVEMENT TOTAL EXPENDITURES				\$ 10,000	\$ 10,000

2017/2018 FINAL BUDGET

FUND: 120 DEPT: 40

CRIMINAL JUSTICE TOTAL REVENUE	\$ 255,154	\$ 262,690
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2017/2018 FINAL BUDGET

[illegible]

CRIMINAL JUSTICE TOTAL EXPENDITURES	\$ 255,154	\$ 262,690
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2017/2018 FINAL BUDGET

BASUB ELE OBJ

2017

2018

90

00

VEHICLE LICENSING FEE

\$ 175,000

\$ 175,000

\$20 per vehicle.

KELSO TBD TOTAL REVENUE

\$ 175,000

\$ 175,000

2017/2018 FINAL BUDGET

[illegible]

KELSO TBD TOTAL EXPENDITURES	\$ 175,000	\$ 175,000
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2017/2018 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 186,318 151,318	\$ — 125,000
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	10,000	12,000
366	10	00	INTERFUND LOAN REPAYMENT - INTEREST	3,682	1,444
397	00	00	TRANSFER FROM VARIOUS FUNDS <i>From the General, TBD and Capital Projects Funds.</i>	437,468	430,963
2011 LIMITED TAX G.O. BOND TOTAL REVENUE				\$ 637,468 602,468	\$ 444,407 569,407

2017/2018 FINAL BUDGET

[illegible]

49

CAPITAL PROJECTS FUND

2017/2018 FINAL BUDGET

FUND: 301 DEPT: 60

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 49,950	\$ 49,950
317	30	00	REAL ESTATE EXCISE TAXES <i>Revenues from the locally imposed real estate excise tax (1/4 of 1%).</i>	80,000	80,000
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	50	50
CAPITAL PROJECTS TOTAL REVENUE				\$ 130,000	\$ 130,000

2017/2018 FINAL BUDGET

[illegible]

CAPITAL PROJECTS TOTAL EXPENDITURES	\$ 130,000	\$ 130,000
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2017/2018 FINAL BUDGET

FUND: 402 DEPT: 24

SOLID WASTE TOTAL REVENUE	\$ 1,596,274	\$ 1,628,952
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SOLID WASTE FUND

2017/2018 FINAL BUDGET

FUND: 402 DEPT: 24

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
537	10	511	STATE EXAMINER'S CHARGES	\$ 3,000	\$ 3,060
537	60	510	COUNTY LANDFILL COSTS	490,000	497,350
537	70	100	SALARIES <i>Pays salary for solid waste coordinator</i>	6,300	6,500
537	70	200	BENEFITS <i>Pays benefits for solid waste coordinator</i>	900	900
537	70	310	SUPPLIES	2,000	2,060
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE) <i>Collection cost of solid waste by Waste Control. Includes fuel surcharge.</i>	695,000	712,375
537	70	411	PROFESSIONAL SERVICES (RECYCLING) <i>Waste Control - Drop Box Sites.</i>	35,000	35,875
537	70	412	PREVENTION GRANTS - RECYCLING <i>Funds 3 recycling sites. 25% local match required.</i>	20,000	20,000
537	70	420	POSTAGE	8,000	8,240
537	70	460	INSURANCE <i>Solid Waste Fund share of City liability insurance.</i>	2,000	2,100
537	70	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	500	500
537	70	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	6,200	5,800
537	90	490	MISCELLANEOUS EXPENSE <i>Community cleanup.</i>	7,500	7,500
537	90	530	STATE UTILITY EXCISE TAX <i>Refuse Collection Tax (3.6%) and Service Tax (1.5%).</i>	82,000	83,500
537	90	540	CITY B & O TAX <i>Payments to General Fund for B & O Taxes at 10%.</i>	155,000	158,000
537	90	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	72,000	74,000
537	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer fund for professional services.</i>	10,874	11,192
SOLID WASTE TOTAL EXPENDITURES				\$ 1,596,274	\$ 1,628,952

WATER FUND
2017/2018 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE	\$ 343,070	\$ 723,824
			<i>Beginning cash required for operations.</i>	267,070	0
343	40	23	RESIDENTIAL WATER SALES	1,726,478	1,778,272
			<i>2% increase for 2017 & 3% increase for 2018.</i>		
343	40	24	COMMERCIAL WATER SALES	724,200	745,926
			<i>2% increase for 2017 & 3% increase for 2018.</i>		
343	40	25	DAVIS TERRACE/PUD WATER SALES	53,040	54,631
			<i>2% increase for 2017 & 3% increase for 2018.</i>		
343	40	26	INDUSTRIAL WATER SALES	1,188,000	1,199,880
			<i>No increase for 2017 & 1% increase for 2018.</i>		
343	40	27	CLEANING USAGE FEES	2,000	2,000
343	40	29	WATER CONNECTION FEES	1,500	1,500
343	40	30	UTILITY FINANCE CHARGE	2,000	2,000
343	40	42	FIRE SPRINKLER FEES	33,523	34,194
343	40	91	TURN ON/OFF FEES	50,000	50,000
349	10	00	INTERFUND SERVICES	31,905	32,745
			<i>Provided by Public Works Superintendent and Departmental Assistant.</i>		
361	10	00	INVESTMENT INTEREST	10,000	10,000
			<i>Interest on investments.</i>		
369	90	00	MISCELLANEOUS	7,500	7,500
382	80	00	SRF LOAN PROCEEDS - PWTF	4,530,000	
			<i>To fund Minor Road Reservoir construction.</i>		4,000,000
397	00	001	TRANSFERS FROM OTHER FUNDS	24,000	-
			<i>Transfer from street and drainage funds to pay share of new roof at public works s</i>	0	
397	00	001	TRANSFERS FROM OTHER FUNDS	30,000	
			<i>Transfer from the Bond Reserve Fund.</i>		24,000
WATER TOTAL REVENUE				\$ 8,757,216	\$ 4,642,472
				8,657,216	7,942,648

WATER FUND
2017/2018 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
			WATER DISTRIBUTION		
508	00	000	ENDING FUND BALANCE	\$ -	\$ - 362,676
534	10	510	STATE EXAMINER'S CHARGES	4,500	4,500
534	50	100	SALARIES <i>Pays salaries for 6.33 full-time equivalent positions.</i>	372,300	386,000 406,000
534	50	110	OVERTIME	80,000	70,000
534	50	120	PART TIME HELP <i>Summer help.</i>	8,000	8,000
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	189,200	196,000 201,000
534	50	310	SUPPLIES <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	110,000	110,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	500	500
534	50	321	FUEL - VEHICLES	18,000	19,000
534	50	350	TOOLS <i>Drills, hydraulic tools, & hand tools.</i>	3,000	3,100
534	50	410	PROFESSIONAL SERVICES <i>1/3 Contract meter reading and backflow management.</i>	35,000	35,000 47,500
534	50	420	TELEMETERING/PHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	14,000	14,000
534	50	430	TRAVEL <i>Continued education and miscellaneous seminars.</i>	3,500	3,500
534	50	440	ADVERTISING <i>Posting jobs / bid advertisements.</i>	500	515
534	50	460	INSURANCE	44,000	46,000 61,000
534	50	470	UTILITY SERVICE <i>Electricity provided by Cowlitz PUD. City of Kelso utilities.</i>	47,000	48,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Pump motors, leak detection and miscellaneous repairs.</i>	65,000	60,000
534	50	481	SHOP AND RADIO REPAIR	3,000	2,000
534	50	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	1,000	1,200

WATER FUND
2017/2018 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	6,000	6,500
534	50	486	VEHICLE MAINTENANCE <i>Contract with Jacobsen Chevron.</i>	45,000	25,000
534	50	490	MISCELLANEOUS EXPENSES <i>Laundry, rain gear, dues, subscriptions and training.</i>	11,000	11,000
534	50	491	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	2,500	2,500
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales & 1.5% of connection charges (1/2 distribution).</i>	102,600	104,600
534	50	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	187,200	190,800
534	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	91,000	95,000
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Payments to the General Fund for engineering services.</i>	25,000	25,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	64,000	64,000
534	50	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	720	2008 REVENUE BOND PAYMENT - PRINCIPAL <i>2018 payoff.</i>	105,000	105,000
582	34	722	2010 REVENUE BOND PAYMENT - PRINCIPAL <i>Balance after 2018 payment \$3,665,000. 2031 payoff.</i>	100,000	110,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2018 payment \$4,077,000. 2035 payoff.</i>	226,492	226,493
592	34	830	2008 REVENUE BOND PAYMENT - INTEREST <i>Semi-annual interest payments. 2018 payoff.</i>	6,615	2,205
592	34	832	2010 REVENUE BOND PAYMENT - INTEREST <i>Semi-annual interest payments. Payoff 2031</i>	150,000	148,000
592	34	833	ANNUAL INTEREST PAYMENT - SRF LOAN <i>Paid annually in October. 2035 payoff.</i>	67,948	64,550
592	34	890	DEBT ISSUE COSTS	2,500	2,500
594	34	640	CAPITAL EXPENSE - STRUCTURES <i>Includes \$100,000 for new roof at public works shop 2017.</i>	175,000 75,000	20,000 145,000
594	34	641	CAPITAL EXPENSE - EQUIPMENT	55,000	25,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for new reservoir and waterline replacements.</i>	5,155,000	1,250,000 4,000,000
			WATER DISTRIBUTION - SUB TOTAL	\$ 7,482,355	\$ 3,491,463
				7,482,355	6,781,639

WATER FUND
2017/2018 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
			WATER TREATMENT		
538	10	510	STATE EXAMINER'S CHARGES	\$ 4,500	\$ 4,500
538	40	100	SALARIES <i>Pays salaries for 2.33 full-time equivalent positions.</i>	165,300	167,800 172,800
538	40	110	OVERTIME	4,000	4,000
538	40	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	70,800	73,600 78,600
538	40	310	SUPPLIES <i>Water Treatment Plant chemicals.</i>	64,000	64,000
538	40	311	SUPPLIES - WATER PURCHASE <i>Purchase water from City of Longview.</i>	2,000	2,040
538	40	321	FUEL - VEHICLES	700	700
538	40	350	TOOLS <i>Miscellaneous hand tools.</i>	2,750	500
538	40	410	PROFESSIONAL SERVICES - TESTING <i>Meter reading, Dept. Of Health testing.</i>	23,000	23,000
538	40	420	TELEMETERING/PHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	5,000	5,000
538	40	430	TRAVEL <i>Miscellaneous training and seminars.</i>	1,000	1,000
538	40	440	ADVERTISING <i>Posting jobs, supplies, and bid advertisements.</i>	100	100
538	40	460	INSURANCE	44,000	46,000
538	40	470	UTILITY SERVICE <i>Electricity provided by Cowlitz PUD. City of Kelso utilities.</i>	113,000	115,000
538	40	480	WATER TREATMENT PLANT REPAIR AND MAINTENANCE <i>Ranney pump, supply line, and lateral repair.</i>	50,000	20,000
538	40	481	SHOP AND RADIO REPAIR	200	200
538	40	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	750	750
538	40	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	3,500	3,500
538	40	486	VEHICLE MAINTENANCE	500	500
538	40	490	MISCELLANEOUS EXPENSES <i>Includes Dept. of Health permit, laundry, rain gear, dues and subscriptions.</i>	15,000	15,450

WATER FUND
2017/2018 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
538	40	491	EQUIPMENT RENTAL	4,500	500
538	40	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales & 1.5% of connection fees (1/2 Wat. Treatment).</i>	102,600	104,500
538	40	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	187,200	190,800
538	40	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	91,000	95,000
538	40	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	4,000	4,000
538	40	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2018 payment \$534,197. 2022 payoff.</i>	187,506	187,506
582	38	831	SRF LOAN - INTEREST <i>2022 payoff.</i>	17,955	14,063
594	40	640	CAPITAL EXPENSE - EQUIPMENT	4,000	1,000
			WATER TREATMENT - SUB TOTAL	\$ 1,174,861	\$ 1,151,009
					1,161,009
WATER TOTAL EXPENDITURES				\$ 8,757,216	\$ 4,642,472
				8,657,216	7,942,648

WATER CAPITAL RESERVE FUND

2017/2018 FINAL BUDGET

FUND: 404 DEPT: 17

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 85,200 10,200	\$ -
334	00	00	STATE GRANTS <i>For construction of Minor Road Reservoir.</i>	1,000,000	-
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	300	300
385	40	00	CAPITAL RECOVERY/SDC CHARGES - WATER <i>Fees charged for water hook-up.</i>	10,000	10,000
397	00	00	TRANSFER FROM WATER/SEWER <i>Transfer from W/S to complete projects.</i>	5,155,000	1,250,000 5,250,000
WATER CAPITAL RESERVE TOTAL REVENUE				\$ 6,250,500 6,175,500	\$ 6,510,300 5,260,300

WATER CAPITAL RESERVE FUND

2017/2018 FINAL BUDGET

FUND: 404 DEPT: 17

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
508	10	000	ENDING FUND BALANCE	\$ -	\$ 659,800
			<i>Contribution to reserves.</i>		134,800
534	10	530	STATE UTILITY TAX	500	500
			<i>1.5% of Capital Recovery charges.</i>		
594	10	005	MINOR ROAD RESERVOIR UPGRADES	4,600,000	4,000,000
594	14	004	WATER SYSTEM MAPPING	50,000	25,000
				25,000	25,000
594	15	002	SOUTH KELSO DRIVE WATERLINE	1,000,000	-
594	17	001	WEST KELSO COWLITZ WAY CONNECTION	500,000	550,000
594	16	002	WATER SYSTEM PLAN UPDATE	100,000	125,000
				50,000	175,000
594	18	001	2018 - ANNUAL REPLACEMENT	-	200,000
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
WATER CAPITAL RESERVE TOTAL EXPENDITURES				\$ 6,250,500	\$ 1,260,300
				6,175,500	5,260,300

SEWER FUND
2017/2018 FINAL BUDGET

FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE	\$ 4,490	\$
			<i>Beginning cash required for operations.</i>	-	231,376
343	50	21	RESIDENTIAL SEWER	2,927,400	2,985,948
			<i>2% increase for 2017 & 2018.</i>		
343	50	22	COMMERCIAL SEWER	867,000	884,340
			<i>2% increase for 2017 & 2018.</i>		
343	50	23	INDUSTRIAL SEWER	1,580,800	1,612,416
			<i>4% increase for 2017 and 2% increase for 2018.</i>		
343	50	29	SEWER CONNECTION FEES	1,200	1,200
349	10	00	INTERFUND SERVICES	31,905	32,745
			<i>Provided by Public Works Superintendent and Departmental Assistant.</i>		
361	10	00	INVESTMENT INTEREST	2,000	2,000
			<i>Interest on investments.</i>		
369	90	00	MISCELLANEOUS	3,750	4,200
397	00	01	TRANSFERS FROM OTHER FUNDS	24,000	
			<i>Transfer from street and drainage fund to pay share of new roof at public works sh</i>	-	24,000
SEWER TOTAL REVENUE				\$ 5,442,545	\$ 5,522,849
				5,414,055	5,778,225

SEWER FUND
2017/2018 FINAL BUDGET

FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
			SEWER FUND		
508	00	000	ENDING FUND BALANCE. <i>Contribution to reserves.</i>	\$ ———	\$ 67,124
				71,510	-
535	10	100	SALARIES <i>Pays salaries for 6.33 full-time equivalent positions.</i>	372,300	386,000 406,000
535	10	110	OVERTIME	8,500	8,500
535	10	120	PART TIME HELP	8,000	8,000
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	181,600	191,000 196,000
535	10	310	SUPPLIES	65,000	65,000
535	10	320	FUEL <i>For small hand tools/generators.</i>	1,500	1,500
535	10	350	TOOLS <i>Small tools and equipment.</i>	2,500	2,500
535	10	410	PROFESSIONAL SERVICES <i>1/3 Contract meter reading and backflow management.</i>	16,000	16,000 28,500
535	10	420	TELEMETERING/PHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	16,000	16,000
535	10	430	TRAVEL <i>Continued education and miscellaneous seminars.</i>	3,500	3,500
535	10	460	INSURANCE	106,000	109,000 144,000
535	10	470	UTILITY SERVICE <i>Electricity provided by Cowlitz PUD. City of Kelso utilities.</i>	39,000	39,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Machine repairs, contract root control and sewer pump station cleaning and pump replacement.</i>	50,000	51,500
535	10	481	SHOP AND RADIO REPAIR	3,000	3,000
535	10	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	800	800
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	3,500	3,250
535	10	490	MISCELLANEOUS EXPENSES <i>Training, clothing and laundry.</i>	7,000	7,000
535	10	491	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	5,000	5,000
535	10	510	REGIONAL SEWAGE TREATMENT <i>Based on actual average flow.</i>	2,895,000	2,900,000 3,025,000

SEWER FUND
2017/2018 FINAL BUDGET

FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
535	10	511	BEACON HILL <i>For West Kelso Interceptor.</i>	2,345	2,345
535	10	512	STATE EXAMINER CHARGES <i>Reimburse the general fund for professional services.</i>	6,000	6,000
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to sewage treatment.</i>	81,000	83,430
535	10	541	CITY B & O TAX <i>10% of gross sewer revenues.</i>	537,500	551,400
535	10	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the general fund for professional services.</i>	122,000	126,000
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	25,000	25,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	45,000	45,000
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
535	50	321	FUEL - VEHICLES	19,000	19,000
535	50	481	VEHICLE MAINTENANCE	25,000	25,000
594	35	640	CAPITAL EXPENSE - STRUCTURES <i>Includes \$100,000 for new roof at public works shop 2017.</i>	155,000 55,000	55,000 180,000
594	35	641	CAPITAL EXPENSE - EQUIPMENT	45,000	45,000
597	10	010	TRANSFER TO 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer rehab projects.</i>	589,500	650,000
SEWER TOTAL EXPENDITURES				5,442,545 5,414,055	5,522,849 5,778,225

DRAINAGE FUND
2017/2018 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE	\$ 124,450	\$ 14,387
			<i>Beginning cash required for operations.</i>	100,450	63,387
334	00	00	STATE GRANT	25,000	25,000
343	83	00	RESIDENTIAL REVENUE	483,600	502,944
			<i>4% rate increase in 2017 and 2018.</i>		
343	83	10	COMMERCIAL REVENUE	251,680	261,747
			<i>4% rate increase in 2017 and 2018.</i>		
349	32	00	ENGINEERING SERVICES	25,325	25,832
361	10	00	INVESTMENT INTEREST	700	707
			<i>Interest on investments.</i>		
369	90	00	MISCELLANEOUS	500	505
374	00	00	CAPITAL RECOVERY FEES	2,000	2,000
DRAINAGE TOTAL REVENUE				\$ 913,255	\$ 833,122
				889,255	882,122

DRAINAGE FUND
2017/2018 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
531	10	510	STATE EXAMINER'S CHARGES	\$ 1,250	\$ 1,250
531	50	100	SALARIES <i>1 FTE Engineer, 1.5 FTE Drainage Techs, and .5 FTE Drainage Lead.</i>	207,300	214,800
531	50	110	OVERTIME	2,500	2,500
531	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	86,000	90,500
531	50	310	SUPPLIES <i>Includes catch basins, manholes, pipe, material & misc. supplies.</i>	11,000	11,000
531	50	320	FUEL - VEHICLES	5,000	5,100
531	50	350	SMALL TOOLS/EQUIPMENT	1,300	500
531	50	410	PROFESSIONAL SERVICES <i>Drug & alcohol testing. DOE Storm Water Permit.</i>	700	800
531	50	420	TELEPHONE/POSTAGE <i>Includes Cell phones, postage, FAX and internet.</i>	8,000	8,200
531	50	430	TRAVEL	1,000	750
531	50	460	INSURANCE	71,400	74,970
531	50	470	ELECTRICITY	2,000	2,200
531	50	471	WATER/SEWER/GARBAGE	1,000	1,100
531	50	480	STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	51,000	50,000
531	50	481	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	500	500
531	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for AS400.</i>	3,200	3,000
531	50	483	STREET SWEEPING	1,500	1,700
531	50	487	VEHICLE MAINTENANCE	12,000	12,500
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues, subscriptions.</i>	1,000	1,100
531	50	530	STATE UTILITY TAX <i>1.5% tax on gross revenues.</i>	10,400	10,900
531	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for accounting and admin.</i>	61,000	63,000

DRAINAGE FUND
2017/2018 FINAL BUDGET

FUND: 407 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
531	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Payments to the general fund for engineering services.</i>	19,000	20,000
531	50	912	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.</i>	21,205	21,752
531	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future replacement of vehicles.</i>	20,000	20,000
594	34	620	NPDES COMPLIANCE	40,000	15,000 40,000
597	00	000	TRANSFER TO WATER/SEWER FUND	24,000 0	24,000 24,000
597	00	003	TRANSFER TO STORMWATER CAPITAL	250,000	200,000
DRAINAGE TOTAL EXPENDITURES				\$ 913,255 889,255	\$ 833,122 882,122

SEWER CAPITAL RESERVE FUND

2017/2018 FINAL BUDGET

FUND: 408 DEPT: 28

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING CASH BALANCE	\$ -	\$ 200,000 200,000
361	10	00	INVESTMENT INTEREST <i>Interest on investments.</i>	500	500
385	50	00	CAPITAL RECOVERY/SDC CHARGES - SEWER <i>Fees charged for sewer hook-up.</i>	10,000	10,000
397	00	02	TRANSFER FROM WATER/SEWER FUND 405	589,500	650,000
SEWER CAPITAL RESERVE TOTAL REVENUE				\$ 600,000	\$ 660,500 860,500

SEWER CAPITAL RESERVE FUND

2017/2018 FINAL BUDGET

FUND: 408 DEPT: 28

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
508	00	000	ENDING FUND BALANCE	\$ -	\$ 210,500
			<i>Contribution to reserves.</i>		
594	17	001	ANNUAL REPLACEMENT PROGRAM - 2017	400,000	-
594	17	002	UNDERGROUND TANK REMOVAL	200,000	200,000
594	18	001	ANNUAL REPLACEMENT PROGRAM - 2018	-	450,000
SEWER CAPITAL RESERVE TOTAL EXPENDITURES				\$ 600,000	\$ 860,500

2017/2018 FINAL BUDGET

BASUB ELE OBJ

2017

2018

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CUSTOMER DEPOSITS

\$	200,000
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\$	200,000
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Receipts for customer deposits for water/sewer utility service.

WATER GUARANTEE DEPOSIT TOTAL REVENUE	
1990	100
1991	100
1992	100
1993	100
1994	100
1995	100
1996	100
1997	100
1998	100
1999	100
2000	100
2001	100
2002	100
2003	100
2004	100
2005	100
2006	100
2007	100
2008	100
2009	100
2010	100
2011	100
2012	100
2013	100
2014	100
2015	100
2016	100
2017	100
2018	100
2019	100
2020	100
2021	100
2022	100
2023	100
2024	100
2025	100
2026	100
2027	100
2028	100
2029	100
2030	100

\$ 200,000

\$ 200,000

2017/2018 FINAL BUDGET

[illegible]

WATER GUARANTEE DEPOSIT TOTAL EXPENDITURES	\$	200,000	\$	200,000
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DRAINAGE CAPITAL FUND

2017/2018 FINAL BUDGET

FUND: 410 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING CASH BALANCE	\$ -	\$ 200,000
397	00	00	TRANSFER FROM DRAINAGE FUND	\$ 250,000	\$ 200,000
DRAINAGE CAPITAL TOTAL REVENUE				\$ 250,000	\$ 200,000
					400,000

DRAINAGE CAPITAL FUND

2017/2018 FINAL BUDGET

FUND: 410 DEPT: 52

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
594	00	000	ENDING FUND BALANCE	\$ 50,000	\$ 50,000
			<i>Contribution to reserves.</i>		
594	17	002	SOUTH PACIFIC DRAINAGE UPGRADES	200,000	200,000
594	18	001	2018 DRAINAGE UPGRADES	-	150,000
DRAINAGE CAPITAL TOTAL EXPENDITURES				\$ 250,000	\$ 400,000

[illegible]

[illegible]

2017/2018 FINAL BUDGET

BASUB ELE OBJ

2017

2018

W/S REV BOND RESERVE TOTAL REVENUE	\$ 30,000	\$ 6,100
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[illegible]

EQUIPMENT RESERVE FUND

2017/2018 FINAL BUDGET

FUND: 502 DEPT: 33

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
308	00	00	BEGINNING FUND BALANCE	\$ 171,700	\$ —
			<i>Beginning cash required for acquisitions.</i>	275,700	10,000
365	90	01	DEPRECIATION CHARGES - POLICE	150,000	100,000
			<i>For the future replacement of vehicles.</i>		
365	90	02	DEPRECIATION CHARGES - ENGINEERING	4,300	4,300
			<i>For the future replacement of vehicles.</i>		
365	90	03	DEPRECIATION CHARGES - COMM DEV	5,000	5,000
			<i>For the future replacement of vehicles.</i>		
365	90	04	DEPRECIATION CHARGES - STREET	30,000	30,000
			<i>For the future replacement of vehicles.</i>		
365	90	05	DEPRECIATION CHARGES - TRAFFIC	10,000	10,000
			<i>For the future replacement of vehicles.</i>		
365	90	06	DEPRECIATION CHARGES - PARKS	5,000	5,000
			<i>For the future replacement of vehicles.</i>		
365	90	07	DEPRECIATION CHARGES - WATER/SEWER	68,000	68,000
			<i>For the future replacement of vehicles.</i>		
365	90	08	DEPRECIATION CHARGES - DRAINAGE	20,000	20,000
			<i>For the future replacement of vehicles.</i>		
365	90	10	DEPRECIATION CHARGES - SEWER	45,000	45,000
			<i>For the future replacement of vehicles.</i>		
EQUIPMENT RESERVE TOTAL REVENUE				\$ 509,000	\$ 287,300
				613,000	297,300

EQUIPMENT RESERVE FUND

2017/2018 FINAL BUDGET

FUND: 502 DEPT: 33

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
508	00	000	ENDING FUND BALANCE	\$ -	\$ 62,300
			<i>Contribution to reserves.</i>		
594	48	641	STREET FLEET	85,000	-
			<i>Replace Ford Dump Truck in 2017.</i>	89,000	
594	48	642	POLICE FLEET	150,000	100,000
			<i>Three SUV's in 2017, two SUV's in 2018.</i>		
594	48	643	TRAFFIC FLEET	54,000	10,000
			<i>Replace Ford F-250 Flatbed in 2017.</i>		10,000
594	48	644	PARK FLEET	-	15,000
			<i>Replace Gator in 2018.</i>		
594	48	645	WATER FLEET	100,000	70,000
			<i>Replace Dump Truck in 2018.</i>	100,000	
594	48	649	SEWER FLEET	220,000	40,000
			<i>Replace Camera Van in 2017 and Dump Truck in 2018.</i>		
EQUIPMENT RESERVE TOTAL EXPENDITURES				509,000	287,300
				613,000	297,300

2017/2018 FINAL BUDGET

BASUB ELE OBJ

FIREMEN'S PENSION TOTAL REVENUE	\$ 216,000	\$ 222,000
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FIREMEN'S PENSION FUND

2017/2018 FINAL BUDGET

FUND: 601 DEPT: 34

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2017	2018
517	28	290	FIREMEN'S PENSION PAYMENTS <i>Pension benefits for LEOFF 1 firefighters.</i>	\$ 45,000	\$ 46,000
517	38	200	PENSIONER'S MEDICAL PAYMENTS <i>Pays hospital, medical and insurance premiums for retired LEOFF 1 retirees.</i>	170,000	175,000
517	70	491	MISCELLANEOUS EXPENSES <i>Various miscellaneous expenditures.</i>	1,000	1,000
FIREMEN'S PENSION TOTAL EXPENSE				\$ 216,000	\$ 222,000