

# CITY OF KELSO

2021/2022

## PRELIMINARY BUDGET



City of Kelso's first K-9 Program, 2020

# TABLE OF CONTENTS

## 2021/2022 PRELIMINARY BUDGET

### CITY OF KELSO

	Page No.
Budget Message	i
Departmental Budget Narratives	1
Fund Appropriation Summary	12
General Fund Revenue Summary	13
Revenue Graphs	14
Sales Tax and Property Tax Distribution	17
Sales and Property Tax Graph	18
General Fd. Departmental Expenditure Summary	19
Expenditure Graphs	20
Salary Distributions-2021	23
Salary Distributions-2022	24
2021 Operating Transfers	25
2022 Operating Transfers	26
2011 General Obligation Bonds-Debt Service Charges	27
2016 General Obligation Bonds-Debt Service Charges	28
2020 W/S Refunding and Improvement Revenue Bonds	29
2001 State Revolving Fund Loan-Debt Service Charges	30
2016 State Revolving Fund Loan-Debt Service Charges	31
Employee Position Classification Schedules	32
Salaries/Benefits by Department	34
 <b>GENERAL FUND 001</b>	
General Fund Revenues	35
 <b>GENERAL FUND EXPENDITURES BY DEPARTMENT</b>	
 <b>DEPT 01 - CITY COUNCIL</b>	
City Council Expenditures	39
 <b>DEPT 02 - MUNICIPAL COURT</b>	
Municipal Court Expenditures	40
 <b>DEPT 03 - CITY MANAGER</b>	
City Manager Expenditures	41
 <b>DEPT 04 - FINANCE</b>	
Finance Dept. Expenditures	42
 <b>DEPT 05 - CITY ATTORNEY</b>	
City Attorney Expenditures	43

<b>DEPT 06 - POLICE</b>	
Police Department Expenditures	44
<b>DEPT 07 - POLICE RECORDS</b>	
Police Records Expenditures	46
<b>DEPT 08 - OFFENDER SERVICES/JAIL</b>	
Offender Services/Jail Expenditures	47
<b>DEPT 09 - NON-DEPARTMENTAL</b>	
Non-Departmental Expenditures	48
<b>DEPT 12 - ENGINEERING</b>	
Engineering Expenditures	50
<b>DEPT 13 - COMMUNITY DEVELOPMENT &amp; PLANNING</b>	
Community Development Expenditures	52
<b>DEPT 14 - FIRE</b>	
Fire/Emergency Medical Expenditures	53
<b>CITY STREET FUND 101</b>	
City Street Fund Revenues	54
City Street Fund Expenditures	55
<b>ARTERIAL STREET FUND 102</b>	
Arterial Street Revenues	58
Arterial Street Expenditures	59
<b>LIBRARY FUND 103</b>	
Library Fund Revenues	61
Library Fund Expenditures	62
<b>PATHS AND TRAILS FUND 104</b>	
Paths and Trails Revenues	64
Paths and Trails Expenditures	65
<b>KELSO STATION FUND 105</b>	
Kelso Station Fund Revenues	66
Kelso Station Fund Expenditures	67
<b>STADIUM FUND 106</b>	
Stadium Fund Revenues	68
Stadium Fund Expenditures	69

<b>HIGHLANDER FESTIVAL FUND 107</b>	
Highlander Festival Fund Revenues	70
Highlander Festival Fund Expenditures	71
<b>PARKS AND RECREATION FUND 108</b>	
Park and Recreation Fund Revenues	72
Park and Recreation Fund Expenditures	73
<b>HUD GRANT FUND 114</b>	
HUD Grant Fund Revenues	75
HUD Grant Fund Expenditures	76
<b>FACADE IMPROVEMENT FUND 115</b>	
Facade Improvement Fund Revenues	77
Facade Improvement Fund Expenditures	78
<b>CRIMINAL JUSTICE FUND 120</b>	
Criminal Justice Fund Revenues	79
Criminal Justice Fund Expenditures	80
<b>TRANSPORTATION IMPROVEMENT DISTRICT FUND 125</b>	
TBD Fund Revenues	81
TBD Fund Expenditures	82
<b>G.O. BOND FUND 206</b>	
G.O. Bond Fund Revenues	83
G.O. Bond Fund Expenditures	84
<b>CAPITAL PROJECT FUND 301</b>	
Capital Projects Fund Revenues	85
Capital Projects Fund Expenditures	86
<b>SOLID WASTE FUND 402</b>	
Solid Waste Fund Revenues	87
Solid Waste Fund Expenditures	88
<b>WATER FUND 403</b>	
Water Fund Revenues	89
Water Fund Expenditures	90
<b>WATER CAPITAL RESERVE FUND 404</b>	
Water Capital Reserve Fund Revenues	94
Water Capital Reserve Fund Expenditures	95

**SEWER FUND 405**

Sewer Fund Revenues	96
Sewer Fund Expenditures	97

**DRAINAGE FUND 407**

Drainage Fund Revenues	99
Drainage Fund Expenditures	100

**SEWER CAPITAL RESERVE FUND 408**

Sewer Capital Reserve Fund Revenues	102
Sewer Capital Reserve Fund Expenditures	103

**WATER DEPOSIT FUND 409**

Water Guarantee Deposit Fund Revenues	104
Water Guarantee Deposit Fund Expenditures	105

**DRAINAGE CAPITAL RESERVE FUND 410**

Drainage Capital Reserve Fund Revenues	106
Drainage Capital Reserve Fund Expenditures	107

**W/S REVENUE BOND FUND 413**

W/S Revenue Bond Fund Revenues	108
W/S Revenue Bond Fund Expenditures	109

**BOND RESERVE FUND 414**

Bond Reserve Fund Revenues	110
Bond Reserve Fund Expenditures	111

**EQUIPMENT RESERVE FUND 502**

Equipment Reserve Fund Revenues	112
Equipment Reserve Fund Expenditures	113

**FIREMEN'S PENSION FUND 601**

Firemen's Pension Fund Revenues	114
Firemen's Pension Fund Expenditures	115



October 30, 2020

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

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

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

While this budget is technically a biennial budget, it is broken out as two annual budgets with 2021 and 2022 in separate columns. Annual appropriated budgets are adopted for each City fund and constitute the legal authority for expenditures at that level. The budget proposes the use of approximately \$567,018 of General Fund Reserves in 2021 and \$517,000 in 2022. In addition, this budget proposes the use of reserves from other general fund supported funds (Street and Library Funds) in the amount of \$190,000 in both 2021 and 2022, respectively. This budget retains, for the most part, the current level of service to the citizens.

### **Economic Environment**

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

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

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

## **Challenges for the 2021-2022 Budget Process**

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

The challenges in preparing the budget for the City included decreased revenue projections combined with rising and or additional costs of operations and are summarized below:

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

<b>General Fund Departments</b>	<b>General Fund Expenditures</b>				
	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
City Council	\$149,609	\$143,667	\$176,550	\$176,650	\$181,250
Municipal Court	325,076	305,181	320,100	308,100	308,100
City Manager	344,068	303,897	362,730	364,950	372,050
Finance	651,127	671,967	704,100	700,300	721,100
Attorney	123,903	172,979	250,830	237,600	241,200
Police Operations	3,719,870	3,974,365	4,212,360	4,294,900	4,442,400
Police Records	444,040	447,113	467,200	485,750	494,075
Jail	327,089	270,616	360,000	340,000	349,600
General Government	1,638,060	1,715,093	1,944,312	1,575,354	1,617,109
Engineering*	990,691	1,492,590	878,650	1,797,750	880,750
Community Development	309,889	324,075	693,250	534,450	290,450
Fire/Emergency Medical	<u>170,952</u>	<u>170,952</u>	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>
<b>Total Expenditures</b>	<b><u>\$9,194,374</u></b>	<b><u>\$9,995,495</u></b>	<b><u>\$10,541,082</u></b>	<b><u>\$10,986,804</u></b>	<b><u>\$10,069,084</u></b>

\*Includes FAA Grant expenditures.

### **2021/2022 Revenue Assumptions**

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

## 2021/2022 Expenditure Assumptions

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

<b>City of Kelso Full-time Positions</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>General Government</b>						
Community Development	3.0	3.0	3.0	3.0	2.0	2.0
Finance	7.0	7.0	7.5	7.0	7.0	7.0
City Attorney	.4	.4	.4	.4	1.4	1.4
Admin.	2.6	2.6	2.6	2.6	2.6	2.6
Engineering	5.0	5.0	5.0	5.0	5.0	5.0
Airport	1.0	1.0	1.0	1.0	1.0	1.0
<b>Public Safety</b>						
Police						
Admin.	3.0	3.0	3.0	3.0	3.0	3.0
Officers	25.0	25.0	25.0	25.0	25.0	25.0
Civilians	4.4	4.4	4.4	4.4	4.4	4.4
<b>Highways &amp; Streets</b>						
Maintenance	1.0	1.0	1.0	1.0	1.0	1.0
Traffic	1.0	1.0	1.0	1.0	1.0	1.0
<b>Culture and recreation</b>						
Library	6.0	6.0	6.0	6.0	6.0	6.0
Parks	2.0	2.0	2.0	2.0	2.0	2.0
<b>Utilities</b>						
Water	9.1	9.1	9.1	9.1	9.1	9.1
Sewer	6.9	6.9	6.9	6.9	6.9	6.9
Drainage	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total FTE's</b>	<u>80.4</u>	<u>80.4</u>	<u>80.9</u>	<u>80.4</u>	<u>80.4</u>	<u>80.4</u>

On the benefits side, the City offers four health benefit plans to its employees – HRA - qualified high deductible plan and traditional \$500 deductible plan through either a PPO or HMO model. The City pays either most or all of the premiums for the high deductible plans and contributes the amount of the deductible into a health reimbursement arrangement. For those employees choosing the traditional plan, the City applies the amount it would pay for the high deductible option, including the health reimbursement arrangement, to the premium of the traditional plan and the employee pays any remaining premium balance. We are projecting an increase of approximately 5% in 2021 and 2022 for our PPO Plans and for our HMO Plans.

## Other City Funds

### Arterial Street Fund

The arterial street fund accounts for the receipt and expenditure of road maintenance fees on the City's solid waste collector, various grants, and transfers from the general fund. Revenues are designated for construction, improvement, and repair of arterial streets or for payment of related municipal indebtedness.

Projects budgeted for 2021 and 2022 include the following:

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

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

Projects that were on the proposed budget included the West Vista Repair and Oak Street Revitalization projects.

### **Miscellaneous Funds**

The HUD Grant Fund has budgeted for 2021 and 2022 transfers from HUD #'s 2 thru 6 in the amount of \$60,000 to the general fund for nuisance abatement.

### **Utility Funds**

In 2018/2019 the City had a utility rate study conducted to determine what the proper increases should be based on future capital needs, as well as, inflationary adjustments for operations. In addition to the rate study, staff prepares a five-year revenue/expenditure forecast to help determine if we're on pace with the recommendations of the rate study.

Adopted utility rate increases are as follows:

	2021	2022
Water – residential & commercial	7.0%	7.0%
Water – industrial	7.0%	7.0%
Sewer – residential & commercial	3.0%	3.0%
Sewer – industrial	3.0%	3.0%
Stormwater	0.0%	0.0%
Solid Waste*	7.0%	5.0%

\*Solid waste rates have not been adopted.

Projects budgeted for 2021 and 2022 include the following:

### **Water**

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

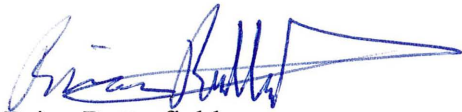
## Sewer

- 2021 – Sewer Service Area Study \$25,000. Funded by sewer rates.
- 2021 – West Main Sewer Improvements. \$375,000. Funded by sewer rates.
- 2021 – South Pacific Sewer Improvements \$600,000. Funded by sewer rates.
- 2021/2022 – Donation Pump Station Rehabilitation \$3,000,000. Funded by 2020 Revenue Bond and sewer rates.
- 2022 – Underground Tank Removal \$300,000. Funded by sewer rates.
- 2022 – Annual Replacement Program \$400,000. Funded by sewer rates.

## In Summary

I am pleased to present the City of Kelso's 2021/2022 Budget, which, in essence is the financial plan for the ensuing biennium for the City and its many programs. The budget document is perhaps one of the most important documents of the City as it outlines the operational and capital goals with a related financial plan for the City. The 2021/2022 budget continues to reflect the economic challenges that face our City; with slow or little growth, yet the cost of delivering service continues to climb. Fortunately, the City's current financial position is healthy enough to absorb the projected deficits for 2021 and 2022. However, this budget is not sustainable past the 2021/2022 biennium. As always, City staff will continue to find ways to work in a more efficient and smarter manner to be able to provide essential core services to our citizens.

Respectfully Submitted,



Brian Butterfield  
Finance Director

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – CITY COUNCIL**

**General Fund Dept. 001-01**

In partnership with the public, the City Council develops the legislative policy goals and sets the agenda for the proper administration of the city government. The Council directs the allocation of public resources through the budget process and provides oversight of city expenditures that ensures accountability to the citizens of Kelso.

The budget request for the 2021-22 biennium is “status quo” with no staffing increases over 2020 and contains the following FTE’s:

	FTE’s
• Executive Legal Assistant	<u>.3</u>
<b>Total</b>	<b>.3</b>

Proposed Budget Outcomes:

- Development of strategic plan with refined city goals and measurable indicators of progress toward achieving them.
- Improved public access to city meetings and proceedings through the investment of Public/Education/Government (PEG) funds.
- Active engagement within regional governing bodies and collaboration on multi-jurisdictional issues that impacts Kelso’s interests.

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – MUNICIPAL COURT**  
**General Fund Dept. 001-02**

The City provides criminal justice and indigent defense services through a series of contractual agreements with Cowlitz County District Court and Walstead Mertsching, PS, respectively. The City Manager serves as the City's indigent defense coordinator and ensures that criminal misdemeanor defendants are provided with their constitutional right to professional legal representation. The City has received grant funding through the Washington State Office of Public Defense for seven consecutive years for the enhancement of indigent defense services.

2021-22 biennium budget is "status quo" and no FTE's are included:

	FTE's
<b>Total</b>	<b>0.0</b>

Proposed Budget Outcomes:

- Continue to provide high level of indigent defense service that meets Supreme Court standards and the provisions of the *Lasnik* decision.
- Engagement with District Court during judicial transitions.

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – CITY MANAGER**

**General Fund Dept. 001-03**

The City Manager’s office provides executive leadership for the entire organization and implements the legislative policy direction from the City Council. The office includes Human Resources, Risk Management, and is responsible for coordinating interlocal governance efforts as well as the development of policy agendas that support the City’s advocacy efforts.

The budget request for the 2021-22 biennium is “status quo” with no staffing increases over 2020 and contains the following FTE’s:

	FTE’s
• City Manager	1.0
• Administrative Programs Manager	1.0
• Executive Legal Assistant	<u>.3</u>
<b>Total</b>	<b>2.3</b>

Proposed Budget Outcomes:

- Achieve and make measurable progress toward implementing the Council’s Budget Goals and Actions Work plans as feasible.
- Delivery of strategic planning effort including mission statements for the organization and individual departments.
- Implementation and adoption of human resource recruitment, onboarding and performance evaluation software system.
- Incorporation of employee training tracking system within the City’s human resource information systems.
- Development of formal risk management program in concert with the guidelines and best practices of Washington Cities Insurance Authority.
- Negotiation of key public service agreements with public and private providers.
- Completion of facility and operational analysis for library, senior citizen, and community center services.
- Delivery of citywide senior management succession plan.
- Adoption of updated administrative policy manual.
- Completion of public records archiving and disposition project.

## General Fund Dept. 001-04

### Finance

The Finance Department directs all financial functions for the city including accounting, accounts payable, accounts receivable, payroll, general ledger, investments, cash management, business licensing and customer services. The Finance Department also provides financial and budgetary reports for all departments and is responsible for preparation of the annual financial report and the city budget. In addition, this office is responsible for the city clerk duties which include City Council meeting agendas and minutes, records management, and public disclosure. The Customer service area provides utility billing, credit and collection, and customer service in support of the City's water, sewer, solid waste, and other utilities.

The budget request for the 2021-22 biennium is "status quo" with no staffing increases over 2020 and contains the following FTE's:

	FTE's
• Finance Director	1
• Accounting Manager	1
• Deputy Clerk	1
• Utility Billing Clerk	1
• Accounting Assistant	1
• Departmental Assistant	1
• Customer Service Rep	<u>1</u>
<b>Total</b>	7.0

#### Proposed Budget Outcomes:

- Adoption of biennial budget for the City.
- Timely filing of annual report with the State Auditor's Office.
- Clean audit opinion from Auditor.
- Update City's 5-year strategic financial plan with City Manager that corresponds with financial forecast, capital improvement plans, and service level needs.
- Evaluate customer service priorities through department and identify service modifications and enhancements that help department meet identified priorities.
- Create comprehensive contract/agreements system that provides advance notice of expiration, renegotiation periods, insurance requirements, and financial adjustments.
- Update and adopt new financial policies including the documentation of internal department procedures.

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – CITY ATTORNEY**  
**General Fund Dept. 001-05**

The City Attorney’s office provides general counsel to the City Council and City Manager for all legislative and municipal matters through the Law Offices of Janean Parker. Criminal prosecution services for municipal court are provided by the City’s new Prosecuting Attorney. General Counsel drafts and reviews ordinances, resolutions, and agreements considered and adopted by the City Council, and provides advice to ensure the City is administered in adherence with relevant local, state, and federal laws, codes and policies.

The budget request for the 2021-22 biennium is basically “status quo” with the exception of the addition of our new Prosecuting Attorney. The 2021/2022 budget contains the following FTE’s:

	FTE’s
• Prosecutor	1.0
• Executive Legal Assistant	<u>4</u>
<b>Total</b>	<b>1.4</b>

Proposed Budget Outcomes:

- Continue to provide professional high level of criminal prosecution services that complement the City’s law enforcement goals for a safe and peaceful community.
- Review and delivery of municipal code amendments that increases the efficiency of City services and administration.
- Completion of contracts and interlocal agreements that provide for delivery of key public services.

## CITY OF KELSO

### 2021/2022 PRELIMINARY BUDGET

#### DEPARTMENTAL BUDGETARY NARRATIVE – POLICE OPERATIONS/RECORDS/JAIL

General Fund Dept's. 001-06, 001-07, 001-08

The Kelso Police Department will continue to provide public safety to the citizens of Kelso which include traffic safety, community policing/outreach, crime prevention and education and 24 hour patrols of the City. We anticipate handling nearly 20,000 calls each year of the 2021/2022 budget period

The budget request for the 2021-22 biennium is basically "status quo" with no staffing increases over 2020 and contains the following FTE's:

	FTE's
• Police Chief	1.0
• Police Captain	1.0
• Police Sergeant	5.0
• Police Detective	2.0
• Police School Resource Officer	1.0
• Police Drug Task Force	2.0
• Police Patrolman	16.0
• Records Supervisor	1.0
• Records Clerk	2.4
• Evidence Technician	<u>1.0</u>
<b>Total</b>	<b>32.4</b>

#### Proposed Budget Outcomes:

- Continue to provide 24 hour patrol coverage of the City
- Investigate crimes
- Community policing and outreach
- Continued drug interdiction and collaboration with neighboring agencies
- Improved officer safety through enhanced equipment options
- Maintain school security
- Maintain and disseminate public records
- Continue evidence/property purge
- Complete the hiring/onboarding of new officers
- Continuing training per WCIA & WCJTC for liability and to improve customer service

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – ENGINEERING**

**General Fund Dept. 001-12**

The Engineering Division provides engineering technical support to City departments and utilities. The division identifies, develops and manages the delivery of City infrastructure projects. Engineering also supports development by providing review and oversight of private project permits.

This biennial budget includes a consultant contract to assist the division in an update the City's pavement condition inventory. The contract will also provide software and training for staff to continue the program internally.

The budget request for the 2021-22 biennium with no staffing increases over 2020 and contains the following FTE's:

	FTE's
• Community Development Director/City Engineer	1.0
• Senior Engineer	2.0*
• Civil Engineer	1.0
• Construction Management Specialist	1.0
• Project Compliance and Contract Specialist	<u>1.0</u>
<b>Total</b>	<b>6.0</b>

\*1.0 FTE paid from Stormwater Drainage Fund

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – COMMUNITY DEVELOPMENT**

**General Fund Dept. 001-13**

Community Development currently oversees building, planning, and code enforcement services for the community. Services include updating various planning documents, issuing permits, and maintaining compliance with the City's adopted regulations.

Except for the elimination of the Planning Manager position and minor upgrades to our GIS software to accommodate changes within the Public Works Department, the budget request for the 2021-22 biennium is "status quo" with no staffing increases over 2020 and contains the following FTE's:

	FTE's
• Permit Technician	1.0
• Code Enforcement Officer	<u>1.0</u>
<b>Total</b>	<b>2.0</b>

Proposed Budget Outcomes:

- Provide excellent customer service while operating as 'lean' a program as possible.
- Create a way to track rental housing and foreclosed housing.
- Easier regulations of the City's critical areas such as slopes resulting in less financial output by citizens during the development process.
- A more efficient and user-friendly method for using the public works asset and maintenance software.

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – LIBRARY**

**Library Fund Dept. 103-19**

The Kelso Public Library provides information and entertainment services to the residents of Kelso and area residents who purchase library cards. The City has a local agreement with the Longview Public Library. The library provides internet and printing services for the public, book discussions for adults, story time & craft programs for children, adult crafts, magazines, audiobooks, digital books and audiobooks, and reference materials.

The budget request for the 2021-22 biennium is “status quo” with no staffing increases over 2020 and contains the following FTE’s & PTE’s:

	FTE’s
• Library Manager	1.0
• Library Assistant III	1.0
• Library Assistant I	3.0
• 6 Part-time Page/Clerks	<u>1.0</u>
<b>Total</b>	<b>6.0</b>

Proposed Budget Outcomes:

- Continue to provide library services to the public.
- Continue to weed collections to remove outdated materials and add new and fresh materials for public use.
- Continue to offer programs for the public free of charge.
- Continue to be a Community Center in which people will gather for teaching and learning.
- Purchase of 2 new computers for staff.
- Complete public computer hubs.
- Would like to add more community programs such as local speakers or workshops.
- Considerations: Hire a new Children’s Librarian.

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – PUBLIC WORKS**

**Various Fund Dept's. 101-16, 108-21, 403-25, 405-25, 407-52**

The Operations personnel under the direction of the Superintendent and Operations Manager are responsible for providing safe and reliable drinking water supporting the Health of the Citizens and the development of the community, responsible and cost effective maintenance to the City infrastructures which includes the Water Distribution and Sewer Collection Systems, Facility Maintenance, Traffic Control, Parks Maintenance, and Street and Drainage Maintenance. We also work closely with the Engineering/Community Development Departments to identify Capital Improvement Projects for water and sewer lines, streets, street lights and parks.

The budget request for 2021/2022 biennium for the Water Treatment, Water, Sewer, Traffic, and Parks departments is "status quo" which includes the following FTE's:

	FTE's
• Superintendent	1.0
• Operations Manager	1.0
• Department Assistant	1.0
• Water Treatment Supervisor	1.0
• Water Treatment Operator	1.0
• Water Lead	1.0
• Sewer Lead	1.0
• Street Lead	.5
• Traffic Lead	1.0
• Stormwater Lead	.5
• Park lead	1.0
• Water/Sewer Pump Tech	1.0
• Water Sewer Techs	8.0
• Street Tech	.5
• Drainage Tech	1.5
• General Maintenance Tech	<u>1.0</u>
<b>Total</b>	<b>22.0</b>

Proposed Budget Outcomes:

- Promote personal growth above and beyond job descriptions that would make employees feel more engaged.
- Focus on getting all employees the necessary safety training.

- Increase ability to accomplish identified goals in the Street/Drainage Department.
- Install security cameras/alarms at the City Shop and Tam O'Shanter Park.
- Update Traffic Control signage beginning in South Kelso area.
- Recruit/Hire new Water/Sewer Technician due to pending retirement.
- Replacement of dying large commercial meters.
- Testing of large commercial/industrial meters.
- CCTV sewer lines in South Kelso.
- Unidirectional flushing in South Kelso to scour the water mains ridding them of scaling and reducing taste and odor complaints.
- Leak Detection to minimize unaccounted water loss.

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**  
 FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2019 ACTUAL	2020 BUDGET	2021 PRELIMINARY	2022 PRELIMINARY	2020 - 21 % CHG
001	GENERAL FUND	\$ 9,992,505	\$ 10,541,082	\$ 10,986,804	\$ 10,069,084	4.2%
101	STREET MAINTENANCE FUND	799,112	875,790	1,014,341	943,861	15.8%
102	ARTERIAL STREET FUND	3,132,002	21,150,780	11,458,500	15,584,000	-45.8%
103	LIBRARY FUND	548,442	617,180	637,047	670,546	3.2%
104	PATHS & TRAILS FUND	-	-	-	-	0.0%
105	KELSO STATION FUND	57,018	60,880	66,000	64,755	8.4%
106	STADIUM FUND	199,980	215,000	91,600	186,220	-57.4%
107	HIGHLANDER FESTIVAL FUND	36,676	42,400	43,200	43,200	1.9%
108	PARKS & RECREATION FUND	2,362,415	1,589,065	407,375	417,775	-74.4%
114	HUD GRANT FUND	60,000	95,000	60,000	60,000	-36.8%
115	FACADE IMPROVEMENT FUND	-	35,000	-	-	-100.0%
120	CRIMINAL JUSTICE FUND	258,003	272,885	307,550	321,050	12.7%
125	TRANSPORTATION BENEFIT DISTRICT	200,000	185,000	221,600	223,900	19.8%
206	LTD TAX G.O. BOND FUND	1,033,633	841,233	434,600	437,200	-48.3%
301	CAPITAL PROJECTS FUND	209,533	210,933	211,500	211,800	0.3%
402	SOLID WASTE FUND	1,729,083	1,849,819	1,866,200	1,944,100	0.9%
403	WATER FUND	3,607,586	5,170,466	6,186,654	6,054,900	19.7%
404	WATER CAPITAL RESERVE FUND	349,634	1,685,000	2,290,700	2,270,700	35.9%
405	SEWER FUND	6,097,771	7,874,002	6,149,438	7,767,622	-21.9%
407	DRAINAGE FUND	776,549	871,860	961,700	817,050	10.3%
408	SEWER CAPITAL RESERVE FUND	72,222	3,350,150	1,500,400	3,200,400	-55.2%
409	WATER GUARANTEE DEPOSIT FUND	157,197	200,000	200,000	200,000	0.0%
410	DRAINAGE CAPITAL RESERVE FUND	102,670	157,800	325,000	150,000	106.0%
413	1992/2002 REVENUE BOND FUND	-	-	-	-	0.0%
414	BOND RESERVE FUND	-	38,000	506,252	-	1232.2%
502	EQUIPMENT RESERVE FUND	206,381	1,166,315	265,000	135,000	-77.3%
601	FIREMEN'S PENSION FUND	73,185	98,000	104,000	108,000	6.1%
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 32,061,597</b>	<b>\$ 59,193,640</b>	<b>\$ 46,295,461</b>	<b>\$ 51,881,163</b>	<b>-21.8%</b>

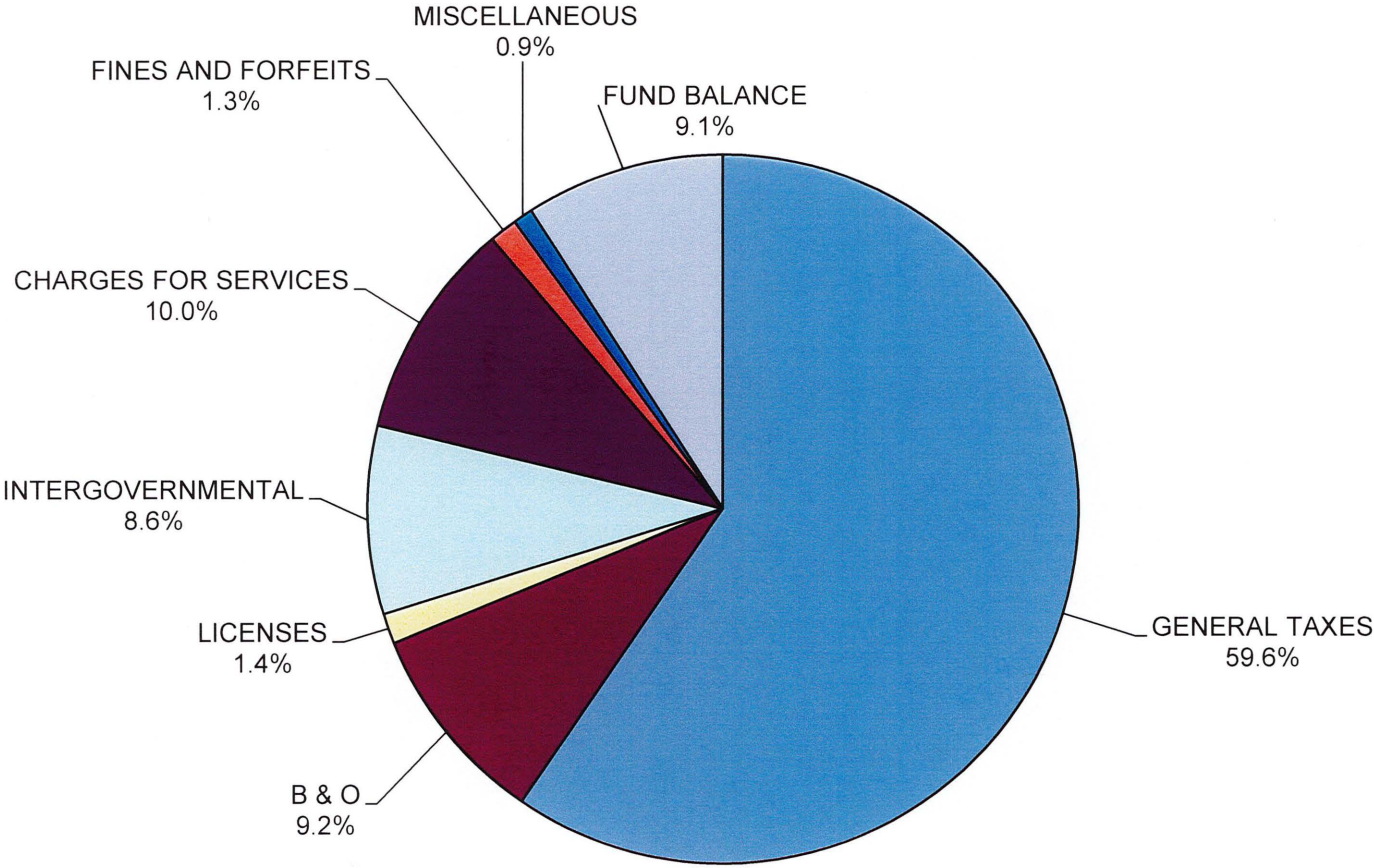
# CITY OF KELSO

## 2021/2022 PRELIMINARY BUDGET

### GENERAL FUND REVENUE SUMMARY

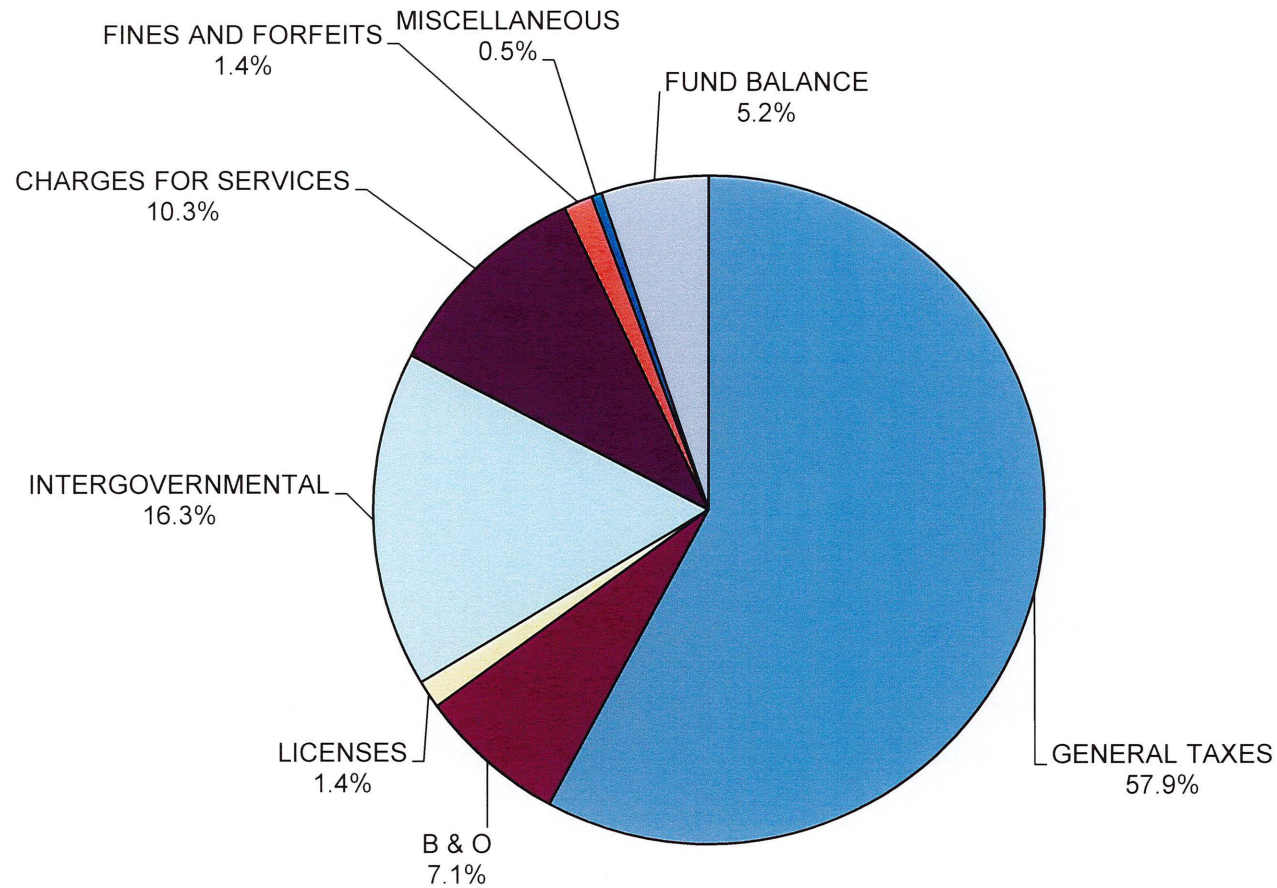
REVENUE TYPE	2019 ACTUAL	2020 BUDGET	2021 PRELIMINARY	2022 PRELIMINARY	2020 - 2021 % CHG
GENERAL TAXES Property, Retail Sales, Excise and Utility Taxes.	\$ 6,279,090	\$ 6,245,389	\$ 6,324,136	\$ 6,404,759	1.3%
BUSINESS & OCCUPATIONAL TAXES Includes admissions tax.	1,008,558	968,000	780,000	975,000	-19.4%
LICENSES AND PERMITS	284,509	145,000	149,500	149,500	3.1%
INTERGOVERNMENTAL Grants, Entitlements and Shared Revenues.	1,372,817	900,200	1,777,400	613,400	97.4%
CHARGES FOR SERVICES Interfund Service Charges and Planning, Zoning Fees.	1,169,135	1,044,872	1,122,750	1,143,750	7.5%
FINES AND FORFEITS	173,207	134,000	151,000	151,000	12.7%
MISCELLANEOUS REVENUES Investment Interest, Donations and Sale of Fixed Assets.	139,215	93,500	55,000	55,000	-41.2%
OPERATING TRANSFERS	60,000	60,000	60,000	60,000	0%
BEGINNING CASH OBLIGATED	-	950,121	567,018	516,675	-40.3%
<b>TOTAL GENERAL FUND</b>	<b>\$ 10,486,531</b>	<b>\$ 10,541,082</b>	<b>\$ 10,986,804</b>	<b>\$ 10,069,084</b>	<b>4.2%</b>

**CITY OF KELSO**  
**2020 GENERAL FUND REVENUE SUMMARY (BUDGET)**



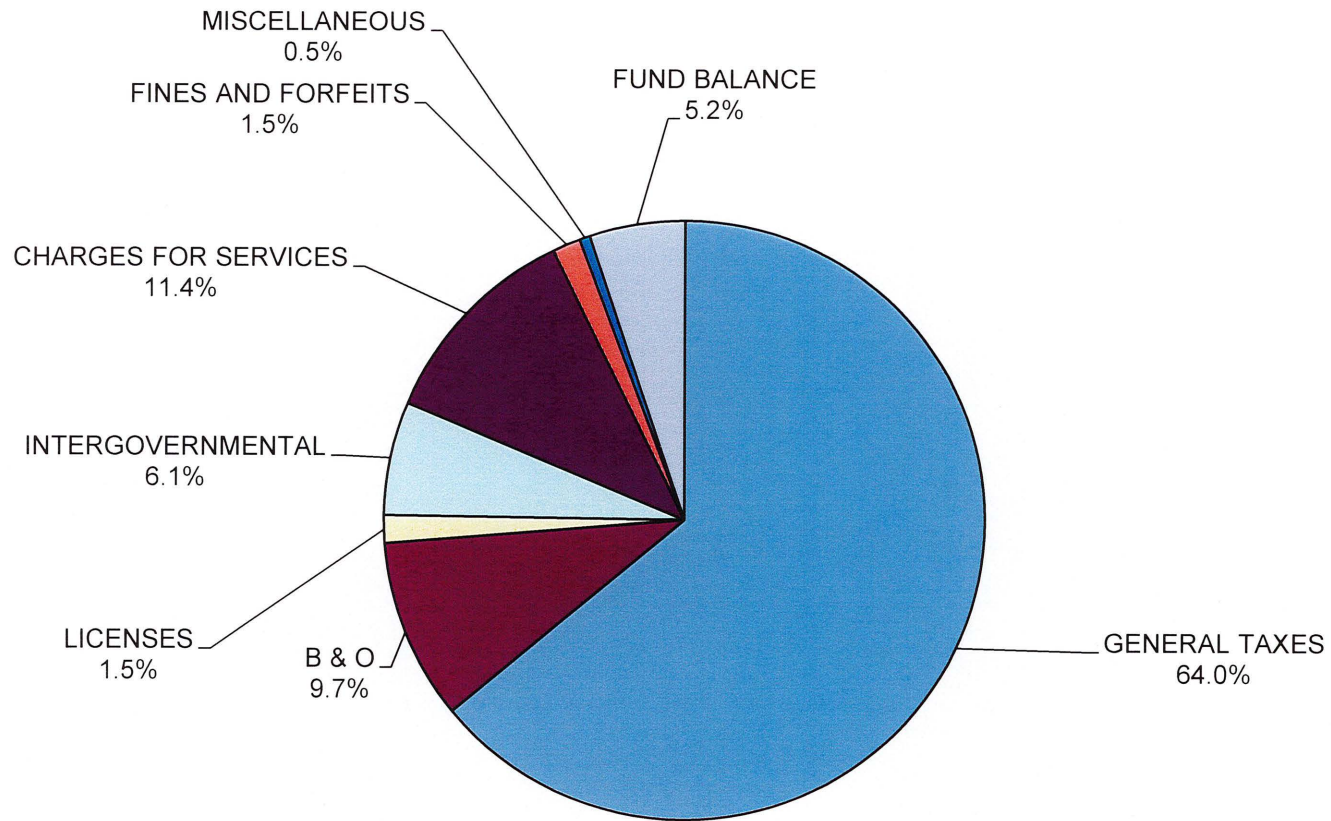
# CITY OF KELSO

## 2021 GENERAL FUND REVENUE SUMMARY (BUDGET)



# CITY OF KELSO

## 2022 GENERAL FUND REVENUE SUMMARY (BUDGET)



# CITY OF KELSO

## 2021/2022 PRELIMINARY BUDGET

### SALES TAX AND PROPERTY TAX DISTRIBUTION HISTORY

#### SALES TAX

FUND #	FUND	2019 ACTUAL	2020 BUDGET	2021 PRELIMINARY	2022 PRELIMINARY	2020 - 2021	
						\$ DIFF	% CHG
001	GENERAL	\$1,253,059	\$ 1,106,889	\$ 1,049,978	\$ 1,000,159	\$ (56,911)	-5.1%
101	STREET	444,840	449,290	484,050	493,570	34,760	7.7%
103	LIBRARY	528,092	548,456	528,697	558,596	(19,759)	-3.6%
108	PARKS	603,795	295,365	337,275	347,675	41,910	14.2%
601	FIRE PENSION	-	-	-	-	-	0.0%
	<b>TOTAL</b>	<b>\$2,829,786</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ -</b>	<b>0.0%</b>

#### PROPERTY TAX

FUND #	FUND	2019 ACTUAL	2020 BUDGET	2021 PRELIMINARY	2022 PRELIMINARY	2020 - 2021	
						\$ DIFF	% CHG
001	GENERAL	\$1,405,442	\$ 1,435,000	\$ 1,570,558	\$ 1,588,200	\$ 135,558	9.4%
103	LIBRARY	50,000	50,000	0	0	(50,000)	-100.0%
601	FIRE PENSION	69,000	75,000	38,000	41,800	(37,000)	-49.3%
	<b>TOTAL</b>	<b>\$1,524,442</b>	<b>\$ 1,560,000</b>	<b>\$ 1,608,558</b>	<b>\$ 1,630,000</b>	<b>\$ 48,558</b>	<b>3.1%</b>

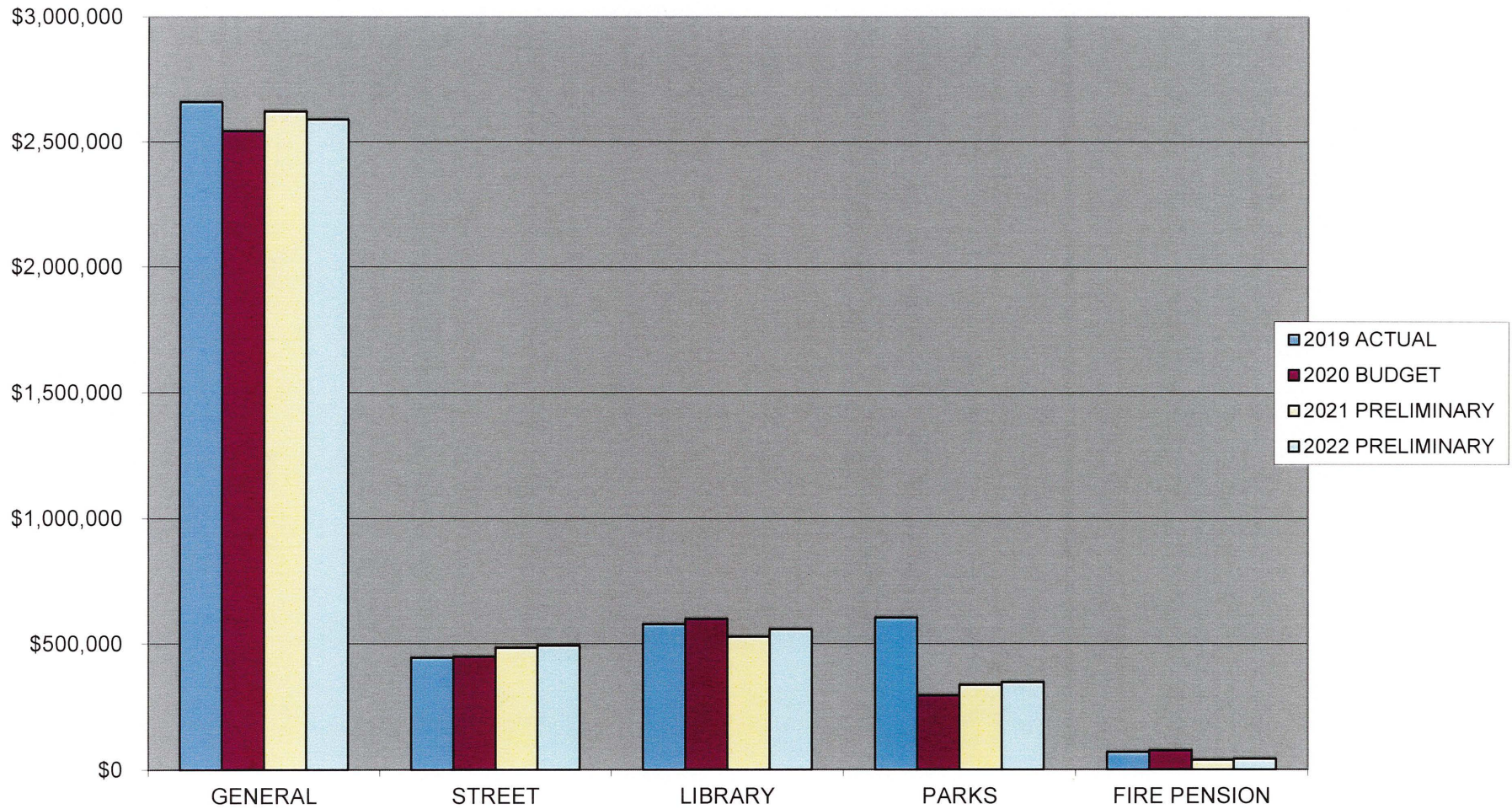
#### COMBINED SALES AND PROPERTY TAXES

FUND #	FUND	2019 ACTUAL	2020 BUDGET	2021 PRELIMINARY	2022 PRELIMINARY	2020 - 2021	
						\$ DIFF	% CHG
001	GENERAL	\$2,658,501	\$2,541,889	\$2,620,536	\$2,588,359	\$ 78,647	3.1%
101	STREET	444,840	449,290	484,050	493,570	34,760	7.7%
103	LIBRARY	578,092	598,456	528,697	558,596	(69,759)	-11.7%
108	PARKS	603,795	295,365	337,275	347,675	41,910	14.2%
601	FIRE PENSION	69,000	75,000	38,000	41,800	(37,000)	-49.3%
	<b>TOTAL</b>	<b>\$4,354,228</b>	<b>\$ 3,960,000</b>	<b>\$ 4,008,558</b>	<b>\$ 4,030,000</b>	<b>\$ 48,558</b>	<b>1.2262%</b>

# CITY OF KELSO

## COMBINED SALES AND PROPERTY TAXES

18



# CITY OF KELSO

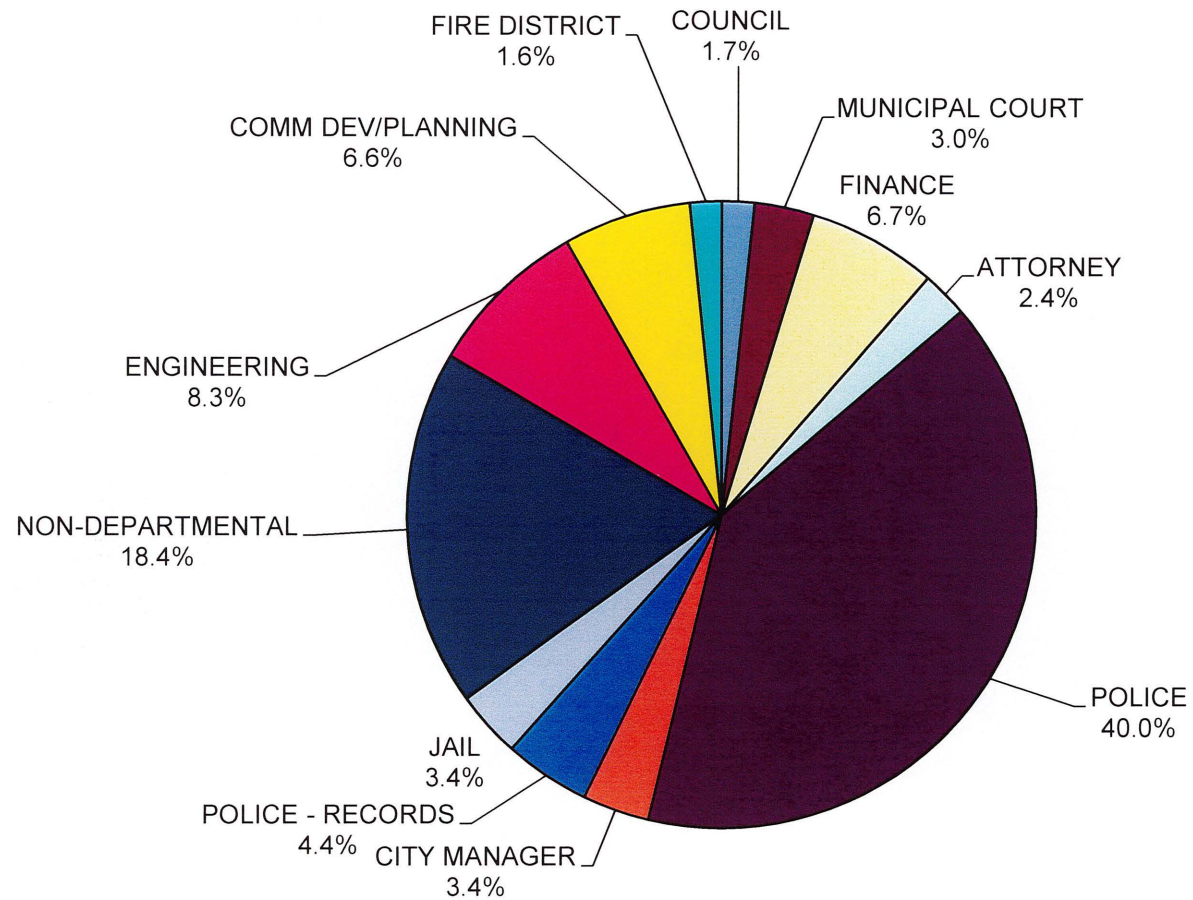
## 2021/2022 PRELIMINARY BUDGET

### GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY

DEPT #	DEPARTMENT	2019 ACTUAL	2020 BUDGET	2021 PRELIMINARY	2022 PRELIMINARY	2020 - 2021 % CHG
01	COUNCIL	\$ 143,667	\$ 176,550	\$ 176,650	\$ 181,250	0.06%
02	MUNICIPAL COURT	305,180	320,100	308,100	308,100	-3.75%
03	CITY MANAGER	303,897	362,730	364,950	372,050	0.61%
04	FINANCE	671,967	704,100	700,300	721,100	-0.54%
05	ATTORNEY	172,979	250,830	237,600	241,200	-5.27%
06	POLICE	3,974,365	4,212,360	4,294,900	4,442,400	1.96%
07	POLICE - RECORDS	447,123	467,200	485,750	494,075	3.97%
08	JAIL	270,616	360,000	340,000	349,600	-5.56%
09	NON-DEPARTMENTAL	1,715,093	1,944,312	1,575,354	1,617,109	-18.98%
12	ENGINEERING	1,492,590	878,650	1,797,750	880,750	104.60%
13	COMM DEV/PLANNING	324,075	693,250	534,450	290,450	-22.91%
14	FIRE DISTRICT	170,952	171,000	171,000	171,000	0.00%
	<b>TOTAL GENERAL FUND</b>	<b>\$ 9,992,504</b>	<b>\$ 10,541,082</b>	<b>\$10,986,804</b>	<b>\$ 10,069,084</b>	<b>4.23%</b>

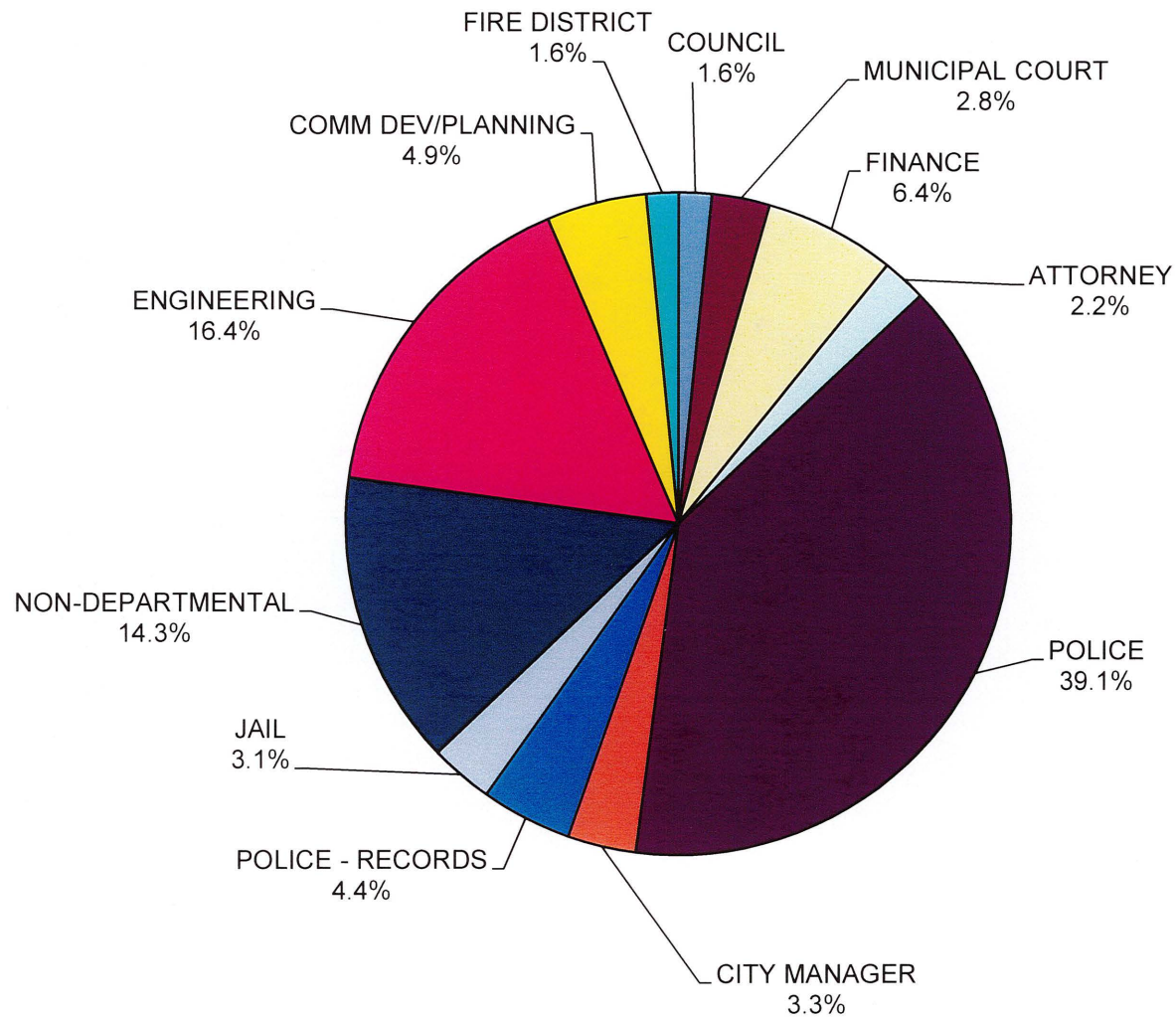
# CITY OF KELSO

## 2020 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



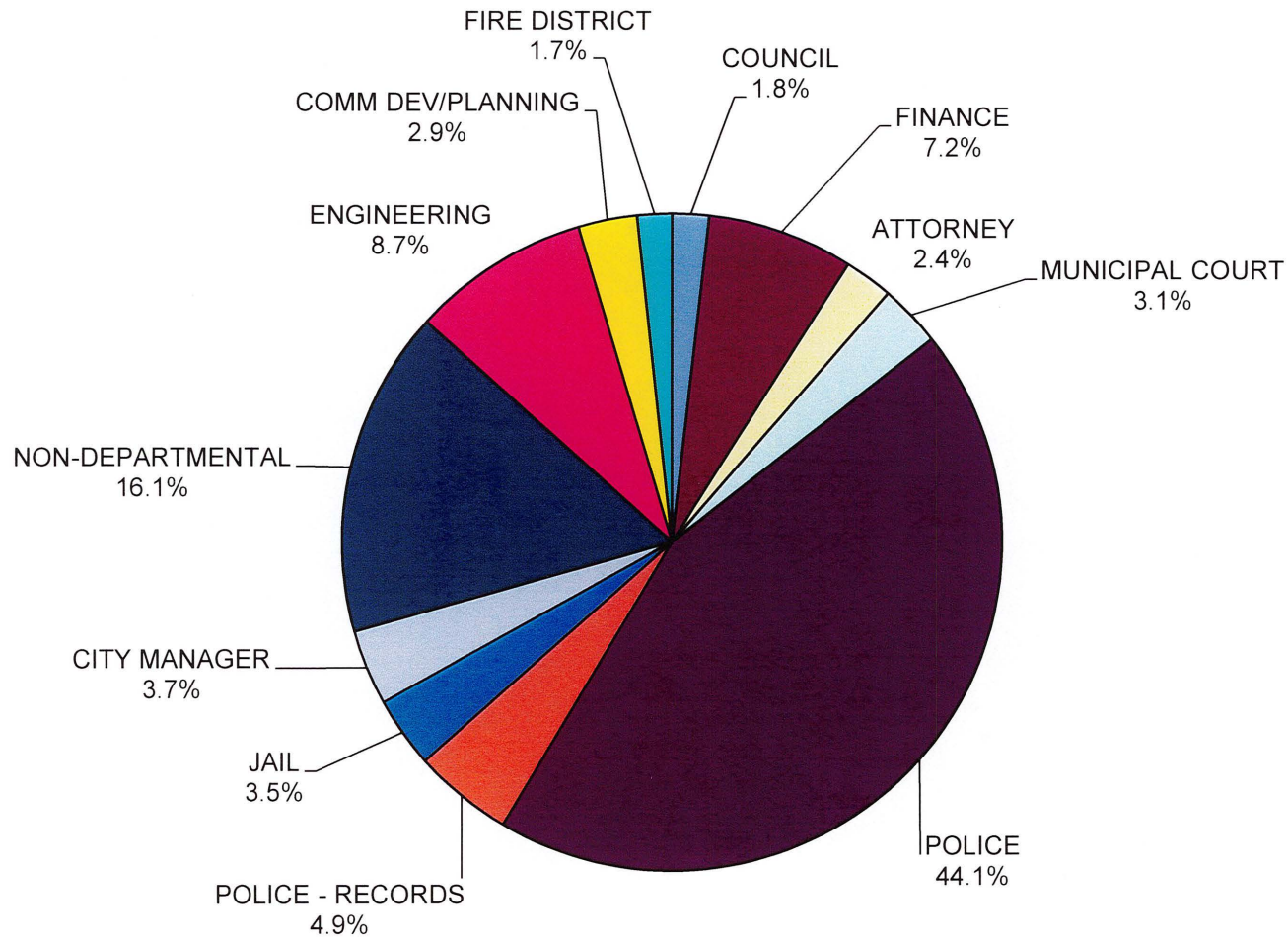
# CITY OF KELSO

## 2021 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



# CITY OF KELSO

## 2022 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



**Finance/City Manager/Computer Services - Salaries/Benefits**  
**Distribution Per Fund**  
**2021 Budget**

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
		44.0%	23.0%	22.0%	3.0%	0.0%	8.0%	100.0%	Allocation based on the number of receipts
Customer Service	\$69,157	\$30,429	\$15,906	\$15,215	\$2,075	\$0	\$5,533	\$69,157	issued during the most recent fiscal year.
		37.0%	8.0%	3.0%	2.5%	4.0%	45.5%	100.0%	Allocation based on total operating
Finance Director	\$177,012	\$65,494	\$14,161	\$5,310	\$4,425	\$7,080	\$80,540	\$177,012	expenditures during the most recent fiscal year.
		0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	10% of time allocated to General fund for the
Acctg Assist I	\$8,152	\$0	\$0	\$0	\$0	\$0	\$8,152	\$8,152	administration of business licenses.
		37.0%	8.0%	3.0%	2.5%	4.0%	45.5%	100.0%	45 % of time allocated based on total operating
Acctg Assist I	\$36,682	\$13,572	\$2,935	\$1,100	\$917	\$1,467	\$16,690	\$36,682	expenditures during the most recent fiscal year.
		22.0%	0.0%	3.5%	7.0%	4.0%	63.5%	100.0%	45 % of time allocated based on total employees
Acctg Assist I	\$36,682	\$8,070	\$0	\$1,284	\$2,568	\$1,467	\$23,293	\$36,682	per fund during the most recent fiscal year.
		44.0%	23.0%	22.0%	3.0%	0.0%	8.0%	100.0%	32 % of allocation based on the number of
Deputy Clerk	\$25,958	\$11,421	\$5,970	\$5,711	\$779	\$0	\$2,077	\$25,958	receipts issued during the most recent fiscal year.
		0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	68% is allocated to general government.
Deputy Clerk	\$57,777	\$0	\$0	\$0	\$0	\$0	\$57,777	\$57,777	
		37.0%	8.0%	3.0%	2.5%	4.0%	45.5%	100.0%	50 % of time allocated based on total operating
Accounting Manager	\$57,467	\$21,263	\$4,597	\$1,724	\$1,437	\$2,299	\$26,147	\$57,467	expenditures during the most recent fiscal year.
		22.0%	0.0%	3.5%	7.0%	4.0%	63.5%	100.0%	50 % of time allocated based on total employees
Accounting Manager	\$57,467	\$12,643	\$0	\$2,011	\$4,023	\$2,299	\$36,492	\$57,467	per fund during the most recent fiscal year.
		47.0%	25.0%	23.0%	0.0%	0.0%	5.0%	100.0%	Based on total number of Utility customers
Utility Billing Clerk	\$73,384	\$34,490	\$18,346	\$16,878	\$0	\$0	\$3,669	\$73,384	
		44.0%	23.0%	22.0%	3.0%	0.0%	8.0%	100.0%	50 % of allocation based on the number of
Dept. Assist	\$40,262	\$17,715	\$9,260	\$8,858	\$1,208	\$0	\$3,221	\$40,262	receipts issued during the most recent fiscal year.
		37.0%	8.0%	3.0%	2.5%	4.0%	45.5%	100.0%	50 % of time allocated based on total operating
Dept. Assist	\$40,262	\$14,897	\$3,221	\$1,208	\$1,007	\$1,610	\$18,319	\$40,262	expenditures during the most recent fiscal year.
		35.0%	5.0%	5.0%	2.0%	2.0%	51.0%	100.0%	
Computer Services	\$68,864	\$24,102	\$3,443	\$3,443	\$1,377	\$1,377	\$35,120	\$68,864	
		22.0%	0.0%	3.5%	7.0%	4.0%	63.5%	100.0%	50% of time allocated based on total employees
HR Manager	\$57,605	\$12,673	\$0	\$2,016	\$4,032	\$2,304	\$36,579	\$57,605	per fund during the most recent fiscal year.
		37.0%	8.0%	3.0%	2.5%	4.0%	45.5%	100.0%	50 % of time allocated based on total operating
City Manager	\$97,261	\$35,986	\$7,781	\$2,918	\$2,432	\$3,890	\$44,254	\$97,261	expenditures during the most recent fiscal year.
		22.0%	0.0%	3.5%	7.0%	4.0%	63.5%	100.0%	50 % of time allocated based on total employees
City Manager	\$97,261	\$21,397	\$0	\$3,404	\$6,808	\$3,890	\$61,760	\$97,261	per fund during the most recent fiscal year.
Total Transfer From Fund XXX		\$324,154	\$85,621	\$71,080	\$33,087	\$27,685	\$459,623	\$1,001,250	

**Finance/City Manager/Computer Services - Salaries/Benefits**  
**Distribution Per Fund**  
**2022 Budget**

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
<b>Customer Service</b>	<b>\$71,744</b>	<b>44.0%</b> <b>\$31,567</b>	<b>23.0%</b> <b>\$16,501</b>	<b>22.0%</b> <b>\$15,784</b>	<b>3.0%</b> <b>\$2,152</b>	<b>0.0%</b> <b>\$0</b>	<b>8.0%</b> <b>\$5,740</b>	<b>100.0%</b> <b>\$71,744</b>	Allocation based on the number of receipts issued during the most recent fiscal year.
<b>Finance Director</b>	<b>\$181,505</b>	<b>37.0%</b> <b>\$67,157</b>	<b>8.0%</b> <b>\$14,520</b>	<b>3.0%</b> <b>\$5,445</b>	<b>2.5%</b> <b>\$4,538</b>	<b>4.0%</b> <b>\$7,260</b>	<b>45.5%</b> <b>\$82,585</b>	<b>100.0%</b> <b>\$181,505</b>	Allocation based on total operating expenditures during the most recent fiscal year.
<b>Acctg Assist I</b>	<b>\$8,375</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>100.0%</b> <b>\$8,375</b>	<b>100.0%</b> <b>\$8,375</b>	10% of time allocated to General fund for the administration of business licenses.
<b>Acctg Assist I</b>	<b>\$37,688</b>	<b>37.0%</b> <b>\$13,944</b>	<b>8.0%</b> <b>\$3,015</b>	<b>3.0%</b> <b>\$1,131</b>	<b>2.5%</b> <b>\$942</b>	<b>4.0%</b> <b>\$1,508</b>	<b>45.5%</b> <b>\$17,148</b>	<b>100.0%</b> <b>\$37,688</b>	45 % of time allocated based on total operating expenditures during the most recent fiscal year.
<b>Acctg Assist I</b>	<b>\$37,688</b>	<b>22.0%</b> <b>\$8,291</b>	<b>0.0%</b> <b>\$0</b>	<b>3.5%</b> <b>\$1,319</b>	<b>7.0%</b> <b>\$2,638</b>	<b>4.0%</b> <b>\$1,508</b>	<b>63.5%</b> <b>\$23,932</b>	<b>100.0%</b> <b>\$37,688</b>	45 % of time allocated based on total employees per fund during the most recent fiscal year.
<b>Deputy Clerk</b>	<b>\$26,707</b>	<b>44.0%</b> <b>\$11,751</b>	<b>23.0%</b> <b>\$6,142</b>	<b>22.0%</b> <b>\$5,875</b>	<b>3.0%</b> <b>\$801</b>	<b>0.0%</b> <b>\$0</b>	<b>8.0%</b> <b>\$2,137</b>	<b>100.0%</b> <b>\$26,707</b>	32 % of allocation based on the number of receipts issued during the most recent fiscal year.
<b>Deputy Clerk</b>	<b>\$59,444</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>100.0%</b> <b>\$59,444</b>	<b>100.0%</b> <b>\$59,444</b>	68% is allocated to general government.
<b>Accounting Manager</b>	<b>\$59,926</b>	<b>37.0%</b> <b>\$22,172</b>	<b>8.0%</b> <b>\$4,794</b>	<b>3.0%</b> <b>\$1,798</b>	<b>2.5%</b> <b>\$1,498</b>	<b>4.0%</b> <b>\$2,397</b>	<b>45.5%</b> <b>\$27,266</b>	<b>100.0%</b> <b>\$59,926</b>	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
<b>Accounting Manager</b>	<b>\$59,926</b>	<b>22.0%</b> <b>\$13,184</b>	<b>0.0%</b> <b>\$0</b>	<b>3.5%</b> <b>\$2,097</b>	<b>7.0%</b> <b>\$4,195</b>	<b>4.0%</b> <b>\$2,397</b>	<b>63.5%</b> <b>\$38,053</b>	<b>100.0%</b> <b>\$59,926</b>	50 % of time allocated based on total employees per fund during the most recent fiscal year.
<b>Utility Billing Clerk</b>	<b>\$75,530</b>	<b>47.0%</b> <b>\$35,499</b>	<b>25.0%</b> <b>\$18,883</b>	<b>23.0%</b> <b>\$17,372</b>	<b>0.0%</b> <b>\$0</b>	<b>0.0%</b> <b>\$0</b>	<b>5.0%</b> <b>\$3,777</b>	<b>100.0%</b> <b>\$75,530</b>	Based on total number of Utility customers
<b>Dept. Assist</b>	<b>\$42,391</b>	<b>44.0%</b> <b>\$18,652</b>	<b>23.0%</b> <b>\$9,750</b>	<b>22.0%</b> <b>\$9,326</b>	<b>3.0%</b> <b>\$1,272</b>	<b>0.0%</b> <b>\$0</b>	<b>8.0%</b> <b>\$3,391</b>	<b>100.0%</b> <b>\$42,391</b>	50 % of allocation based on the number of receipts issued during the most recent fiscal year.
<b>Dept. Assist</b>	<b>\$42,391</b>	<b>37.0%</b> <b>\$15,684</b>	<b>8.0%</b> <b>\$3,391</b>	<b>3.0%</b> <b>\$1,272</b>	<b>2.5%</b> <b>\$1,060</b>	<b>4.0%</b> <b>\$1,696</b>	<b>45.5%</b> <b>\$19,288</b>	<b>100.0%</b> <b>\$42,391</b>	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
<b>Computer Services</b>	<b>\$68,864</b>	<b>35.0%</b> <b>\$24,102</b>	<b>5.0%</b> <b>\$3,443</b>	<b>5.0%</b> <b>\$3,443</b>	<b>2.0%</b> <b>\$1,377</b>	<b>2.0%</b> <b>\$1,377</b>	<b>51.0%</b> <b>\$35,120</b>	<b>100.0%</b> <b>\$68,864</b>	
<b>HR Manager</b>	<b>\$59,248</b>	<b>22.0%</b> <b>\$13,034</b>	<b>0.0%</b> <b>\$0</b>	<b>3.5%</b> <b>\$2,074</b>	<b>7.0%</b> <b>\$4,147</b>	<b>4.0%</b> <b>\$2,370</b>	<b>63.5%</b> <b>\$37,622</b>	<b>100.0%</b> <b>\$59,248</b>	50% of time allocated based on total employees per fund during the most recent fiscal year.
<b>City Manager</b>	<b>\$99,422</b>	<b>37.0%</b> <b>\$36,786</b>	<b>8.0%</b> <b>\$7,954</b>	<b>3.0%</b> <b>\$2,983</b>	<b>2.5%</b> <b>\$2,486</b>	<b>4.0%</b> <b>\$3,977</b>	<b>45.5%</b> <b>\$45,237</b>	<b>100.0%</b> <b>\$99,422</b>	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
<b>City Manager</b>	<b>\$99,422</b>	<b>22.0%</b> <b>\$21,873</b>	<b>0.0%</b> <b>\$0</b>	<b>3.5%</b> <b>\$3,480</b>	<b>7.0%</b> <b>\$6,960</b>	<b>4.0%</b> <b>\$3,977</b>	<b>63.5%</b> <b>\$63,133</b>	<b>100.0%</b> <b>\$99,422</b>	50 % of time allocated based on total employees per fund during the most recent fiscal year.
<b>Total Transfer From Fund XXX</b>		<b>\$333,698</b>	<b>\$88,394</b>	<b>\$73,398</b>	<b>\$34,065</b>	<b>\$28,466</b>	<b>\$472,245</b>	<b>\$1,030,266</b>	

**CITY OF KELSO  
2021 TRANSFERS**

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
GENERAL FUND	001-09-597-00-009	\$ 99,400	CRIMINAL JUSTICE	120-40-397-00-02	24,850	\$ 24,850	\$ 24,850	\$ 24,850	Annual contribution
GENERAL FUND	001-09-597-00-006	41,854	KELSO STATION FUND	105-15-397-00-00	10,464	10,464	10,464	10,464	Annual contribution
GENERAL FUND	001-09-597-00-007	370,950	ARTERIAL STREET FUND	102-18-397-00-00	92,738	92,738	92,738	92,738	For street overlay program
STADIUM FUND	106-20-597-00-010	20,000	HIGHLANDER FESTIVAL	107-31-397-00-00	5,000	5,000	5,000	5,000	Highlander festival
HUD GRANT FUND	114-48-597-00-000	60,000	GENERAL FUND	001-00-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
TBD FUND	125-62-597-00-000	221,600	DEBT SERVICE FUND	206-46-397-00-00	55,400	55,400	55,400	55,400	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-001	211,500	DEBT SERVICE FUND	206-46-397-00-00	52,875	52,875	52,875	52,875	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	2,353,500	WATER CAPITAL RESERVE FUND	404-17-397-00-00	588,375	588,375	588,375	588,375	To fund capital projects
SEWER FUND	405-25-597-10-010	1,472,500	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	368,125	368,125	368,125	368,125	To fund capital projects
STORMWATER FUND	407-52-597-00-000	314,000	STORMWATER CAPITAL FUND	410-52-397-00-00	78,500	78,500	78,500	78,500	To fund capital projects
<b>TOTAL TRANSFERS</b>		<b><u>\$ 5,165,304</u></b>			<b><u>\$ 1,291,326</u></b>	<b><u>\$ 1,291,326</u></b>	<b><u>\$ 1,291,326</u></b>	<b><u>\$ 1,291,326</u></b>	

**CITY OF KELSO  
2022 TRANSFERS**

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
GENERAL FUND	001-09-597-00-009	\$ 106,900	CRIMINAL JUSTICE	120-40-397-00-02	26,725	\$ 26,725	\$ 26,725	\$ 26,725	Annual contribution
GENERAL FUND	001-09-597-00-006	40,609	KELSO STATION FUND	105-15-397-00-00	10,152	10,152	10,152	10,152	Annual contribution
GENERAL FUND	001-09-597-00-007	405,950	ARTERIAL STREET FUND	102-18-397-00-00	101,488	101,488	101,488	101,488	For street overlay program
STADIUM FUND	106-20-597-00-010	20,000	HIGHLANDER FESTIVAL	107-31-397-00-00	5,000	5,000	5,000	5,000	Highlander festival
HUD GRANT FUND	114-48-597-00-000	60,000	GENERAL FUND	001-00-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
TBD FUND	125-62-597-00-000	223,900	DEBT SERVICE FUND	206-46-397-00-00	55,975	55,975	55,975	55,975	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-002	211,800	DEBT SERVICE FUND	206-46-397-00-00	52,950	52,950	52,950	52,950	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	2,233,000	WATER CAPITAL RESERVE FUND	404-17-397-00-00	558,250	558,250	558,250	558,250	To fund capital projects
SEWER FUND	405-25-597-10-010	3,170,000	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	792,500	792,500	792,500	792,500	To fund capital projects
STORMWATER FUND	407-52-597-00-000	138,500	STORMWATER CAPITAL FUND	410-52-397-00-00	34,625	34,625	34,625	34,625	To fund capital projects
<b>TOTAL TRANSFERS</b>		<b><u>\$ 6,610,659</u></b>			<b><u>\$ 1,652,665</u></b>	<b><u>\$ 1,652,665</u></b>	<b><u>\$ 1,652,665</u></b>	<b><u>\$ 1,652,664</u></b>	

# CITY OF KELSO

## Schedule of Debt Service Charges to Maturity

### 2011 Limited Tax General Obligation Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2021	2.90%	\$ 160,000	\$ 51,438	\$ 211,438
2022	3.25%	165,000	46,798	211,798
2023	3.25%	170,000	41,435	211,435
2024	3.80%	175,000	35,910	210,910
2025	3.80%	185,000	29,260	214,260
2026	3.80%	185,000	22,230	207,230
2027	3.80%	195,000	15,200	210,200
2028	3.80%	205,000	7,790	212,790
	<b>TOTAL</b>	<b>\$ 1,440,000</b>	<b>\$ 250,061</b>	<b>\$ 1,690,061</b>
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				

**CITY OF KELSO**

## Schedule of Debt Service Charges to Maturity

## 2016 Limited Tax General Obligation Bonds

# CITY OF KELSO

## Schedule of Debt Service Charges to Maturity

### 2020 Water/Sewer Refunding and Improvement Revenue Bonds

DATE OF MATURITY	COUPON RATE*	BONDS MATURING	INTEREST ON BONDS**	TOTAL BONDS AND INTEREST
2021	1.90%	335,000	170,675	505,675
2022	1.90%	345,000	161,100	506,100
2023	1.90%	350,000	150,750	500,750
2024	1.90%	365,000	140,250	505,250
2025	1.90%	375,000	129,300	504,300
2026	1.90%	390,000	118,050	508,050
2027	1.90%	395,000	106,350	501,350
2028	1.90%	410,000	94,500	504,500
2029	1.90%	420,000	82,200	502,200
2030	1.90%	435,000	69,600	504,600
2031	1.90%	445,000	56,550	501,550
2032	1.90%	140,000	43,200	183,200
2033	1.90%	145,000	39,000	184,000
2034	1.90%	150,000	34,650	184,650
2035	1.90%	155,000	30,150	185,150
2036	1.90%	160,000	25,500	185,500
2037	1.90%	165,000	20,700	185,700
2038	1.90%	170,000	15,750	185,750
2039	1.90%	175,000	10,650	185,650
2040	1.90%	180,000	5,400	185,400
	<b>TOTAL</b>	<b>\$ 5,705,000</b>	<b>\$ 1,504,325</b>	<b>\$ 7,209,325</b>
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				
* Interest rate is estimated				

# CITY OF KELSO

## Schedule of Debt Service Charges to Maturity

2001 State Revolving Fund Loan  
For Water Treatment Plant Upgrade

DATE OF MATURITY	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PRIN AND INTEREST
2021	1.50%	\$ 79,592	\$ 2,388	\$ 81,980
2022	1.50%	79,592	1,194	80,786
	<b>TOTAL</b>	<b>\$ 159,184</b>	<b>\$ 3,582</b>	<b>\$ 162,766</b>
Loan Payment Date - October				

# CITY OF KELSO

## Schedule of Debt Service Charges to Maturity

2016 State Revolving Fund Loan  
For Minor Road Reservoir Replacement

DATE OF MATURITY	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PRIN AND INTEREST
2021	1.50%	\$ 253,873	\$ 57,121	\$ 316,405
2022	1.50%	253,873	53,313	312,531
2023	1.50%	253,873	49,505	308,656
2024	1.50%	253,873	45,697	304,782
2025	1.50%	253,873	41,889	300,907
2026	1.50%	253,873	38,081	297,033
2027	1.50%	253,873	34,273	293,159
2028	1.50%	253,873	30,465	289,284
2029	1.50%	253,873	26,657	285,410
2030	1.50%	253,873	22,849	281,536
2031	1.50%	253,873	19,040	277,661
2032	1.50%	253,873	15,232	273,787
2033	1.50%	253,873	11,424	269,913
2034	1.50%	253,873	7,616	266,038
2035	1.50%	253,873	3,808	262,164
	<b>TOTAL</b>	<b>\$ 3,808,100</b>	<b>\$ 456,972</b>	<b>\$ 4,339,266</b>
Loan Payment Date - October				

CITY OF KELSO  
EMPLOYEE POSITION CLASSIFICATION  
MONTHLY SALARY SCHEDULE

2021 Salary Schedule  
Effective 01/01/2021

Position Title	Grade	FTE's	2021 Range	
			Entry	Top Step
City Manager (Contracted Position)	N/A	1	\$ -	\$ 11,958
Police Chief	M21	1	8,633	10,921
Finance Director/City Clerk	M20	1	8,221	10,403
Community Development Director/City Engineer	M20	1	8,221	10,403
Police Captain	M18	1	7,455	9,434
Public Works Superintendent	M17	1	7,101	8,985
Senior Engineer	M16	2	6,765	8,561
City Prosecutor	M15	1	6,440	8,151
Airport Operations Manager	M14	1	6,136	7,762
Civil Engineer	M14	1	6,136	7,762
Accounting Manager	M13	1	5,841	7,392
Utility Operations Manager	M12	1	5,563	7,039
Administrative Program Manager	M12	1	5,563	7,039
Library Manager	M11	1	5,301	6,706
Construction Management Specialist	M9	1	4,807	6,083
Executive Assistant Records Supervisor	M7	1	4,361	5,517
Project Compliance and Contract Specialist	M6	1	4,152	5,254
Nuisance Abatement Officer	M5	1	3,956	5,005
Executive/Legal Assistant	M5	1	3,956	5,005
Police Sergeant	P16	6	6,120	7,650
Police Patrolman	P12	20	5,334	6,766
Records Clerk/ Evidence Tech	P6	3	3,080	3,850
Water Treatment Plant Supervisor	R31	1	4,862	6,077
Water/Sewer/Drainage Lead Technician/Equip Operator	R28	3	4,517	5,646
Water Treatment Plant Operator	R28	1	4,517	5,646
Park Lead	R27	1	4,408	5,510
Traffic Control Lead	R27	1	4,408	5,510
Water/Sewer Pump Technician	R26	1	4,302	5,377
Water/Sewer Technician	R24	8	4,094	5,117
Street Technician	R23	0.5	3,994	4,993
Drainage Technician	R23	1.5	3,994	4,993
General Maintenance Tech	R23	1	3,994	4,993
Department Assistant	R19	1	3,619	4,524
Deputy Clerk	S16	1	3,730	4,662
Library Assistant III	S16	1	3,730	4,662
Accounting Assistant I (Tax Clerk)	S15	1	3,438	4,297
Permit Specialist	S15	1	3,438	4,297
Department Assistant II	S15	1	3,438	4,297
Utility Billing Clerk	S13	1	3,306	4,132
Customer Service Representative	S12	1	3,134	3,917
Library Assistant I	S8	3	2,831	3,539
		<u>79</u>		

CITY OF KELSO  
EMPLOYEE POSITION CLASSIFICATION  
MONTHLY SALARY SCHEDULE

2022 Salary Schedule  
Effective 01/01/2020

Position Title	Grade	FTE's	2022 Range	
			Entry	Top Step
City Manager (Contracted Position)	N/A	1	\$ -	\$ 12,257
Police Chief	M21	1	8,848	11,194
Finance Director/City Clerk	M20	1	8,427	10,663
Community Development Director/City Engineer	M20	1	8,427	10,663
Police Captain	M18	1	7,640	9,670
Public Works Superintendent	M17	1	7,278	9,210
Senior Engineer	M16	2	6,935	8,775
Prosecuting Attorney	M15	1	6,601	8,354
Airport Operations Manager	M14	1	6,288	7,956
Civil Engineer	M14	1	6,288	7,956
Accounting Manager	M13	1	5,988	7,577
Utility Operations Manager	M12	1	5,701	7,215
Administrative Program Manager	M12	1	5,701	7,215
Library Manager	M11	1	5,433	6,874
Capital Projects Inspector	M9	1	4,926	6,235
Executive Assistant Records Supervisor	M7	1	4,470	5,654
Project Compliance and Contract Specialist	M6	1	4,257	5,386
Nuisance Abatement Officer	M5	1	4,056	5,130
Executive/Legal Assistant	M5	1	4,056	5,130
Police Sergeant	P16	6	6,273	7,841
Police Patrolman	P12	20	5,467	6,935
Records Clerk/ Evidence Tech	P6	3	3,157	3,946
Water Treatment Plant Supervisor	R31	1	4,983	6,229
Water/Sewer/Drainage Lead Technician/Equip Operator	R28	3	4,630	5,787
Water Treatment Plant Operator	R28	1	4,630	5,787
Park Lead	R27	1	4,518	5,648
Traffic Control Lead	R27	1	4,518	5,648
Water/Sewer Pump Technician	R26	1	4,409	5,511
Water/Sewer Technician	R24	8	4,196	5,245
Street Technician	R23	0.5	4,094	5,118
Drainage Technician	R23	1.5	4,094	5,118
General Maintenance Tech	R23	1	4,094	5,118
Department Assistant	R19	1	3,710	4,637
Deputy Clerk	S16	1	3,823	4,779
Library Assistant III	S16	1	3,823	4,779
Accounting Assistant I (Tax Clerk)	S15	1	3,523	4,404
Permit Specialist	S15	1	3,523	4,404
Department Assistant II	S15	1	3,523	4,404
Utility Billing Clerk	S13	1	3,388	4,235
Customer Service Representative	S12	1	3,212	4,015
Library Assistant I	S8	3	2,902	3,627
		79		

City of Kelso  
Salaries/Benefits By Department

Department	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Budget
City Council	\$ 67,213	\$ 69,237	\$ 70,030	\$ 76,300	\$ 76,400	\$ 81,000
City Manager	311,011	323,481	293,314	341,180	343,400	350,500
Finance	605,629	632,761	654,553	683,000	679,000	699,000
City Attorney	34,376	35,470	79,257	171,330	177,100	181,700
Police Operations	3,260,382	3,183,758	3,323,665	3,481,600	3,595,500	3,736,500
Police Records	213,838	217,435	219,792	235,500	247,950	251,075
Engineering	488,576	547,439	540,065	639,600	642,000	665,000
Airport	109,093	114,809	121,058	122,600	131,000	134,000
Community Development	226,508	251,024	247,973	269,400	197,000	206,000
Street Maintenance	105,579	105,393	116,906	115,500	123,200	128,220
Traffic Division	135,472	147,848	114,461	111,600	125,500	128,500
Library	360,160	342,598	358,407	413,600	416,397	444,196
Parks	156,638	265,683	204,738	206,100	207,360	215,460
Criminal Justice	225,167	228,431	237,687	257,285	287,450	300,950
Solid Waste	7,602	8,241	9,362	7,800	8,100	8,300
Water	902,469	943,507	931,139	1,028,500	1,073,600	1,105,750
Sewer	540,496	589,833	702,890	688,200	724,600	749,600
Storm Water Drainage	286,110	291,982	285,985	327,300	319,000	332,300
Total Salary & Benefits	\$ 8,036,319	\$ 8,298,930	\$ 8,511,282	\$ 9,176,395	\$ 9,374,557	\$ 9,718,051

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 4  
REVENUES

FUND 001-00			GENERAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 4,796,475	\$ 5,008,587	\$ 5,194,246	\$ 5,688,246	\$ 4,738,125	\$ 4,171,107
			<i>Reserves available for spending.</i>						
311	10	00	GENERAL PROPERTY TAXES	1,204,612	1,288,660	1,405,442	1,435,000	1,570,558	1,588,200
			<i>The remaining property taxes go to Library and Firemen's Pension funds.</i>						
311	20	00	TIMBER HARVEST	47	79	88	-	-	-
			<i>Represents proceeds from Timber Sales.</i>						
313	10	00	LOCAL RETAIL SALES AND USE TAXES	1,398,812	1,015,012	1,253,059	1,106,889	1,049,978	1,000,159
			<i>Sales &amp; use tax proceeds are shared with Street, Library, and Park Funds.</i>						
313	71	00	RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE	202,515	216,811	226,180	200,000	192,000	225,000
			<i>Restricted for criminal justice purposes.</i>						
316	10	00	BUSINESS AND OCCUPATIONAL TAXES	678,263	676,455	694,001	680,000	590,000	675,000
			<i>Based on \$1/thousand of gross receipts for Wholesale, Retail sales, Manufacturing and Contracting.</i>						
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC	122,335	140,884	166,584	123,000	140,000	150,000
			<i>\$2/thousand of gross revenues from service activities.</i>						
316	43	00	B & O TAX - GAS	65,538	67,852	67,989	60,000	65,000	65,000
			<i>6% Tax on gross sales.</i>						
316	46	00	B & O TAX - CABLE TV	217,117	210,015	202,178	220,000	205,000	205,000
			<i>8% Tax on gross sales.</i>						
316	47	10	B & O TAX - TELEPHONE	85,936	80,922	79,498	85,000	80,000	80,000
			<i>6% Tax on gross sales.</i>						
316	47	30	B & O TAX - CELLULAR PHONES	124,853	117,214	87,013	125,000	85,000	85,000
			<i>6% Tax on gross sales.</i>						
316	51	00	B & O TAX - ELECTRIC (PUD)	753,622	733,808	739,736	750,000	750,000	750,000
			<i>6% Tax on gross sales.</i>						
316	52	00	B & O TAX - WATER (WATER UTILITY)	359,423	368,674	375,851	388,000	402,700	424,200
			<i>Represents 10% tax on gross water receipts.</i>						
316	54	00	B & O TAX - SEWER (SEWER UTILITY)	521,632	545,242	552,235	556,000	567,000	578,400
			<i>Represents 10% tax on gross sewer receipts.</i>						
316	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND)	158,597	163,636	169,872	175,000	186,100	193,100
			<i>Represents 10% tax on gross garbage collection receipts.</i>						
316	70	00	CITY UTILITY TAX	1,033,255	1,071,113	1,091,513	1,119,000	1,155,800	1,195,700
			<i>10% tax on gross water/sewer/solid waste utility sales.</i>						
316	81	00	GAMBLING EXCISE TAXES	20,108	27,099	23,282	23,000	10,000	10,000
			<i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, and card games. Rate is 5% or 10%, depending on the type of gambling or amusement device.</i>						
317	20	00	LEASEHOLD EXCISE TAX	4,998	4,947	5,154	2,500	5,000	5,000
			<i>Lease tax rebated to City by the State.</i>						
318	11	00	ADMISSIONS TAXES	144,182	168,903	147,973	165,000	50,000	150,000
			<i>5% tax on theater patrons.</i>						

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 2 of 4  
REVENUES

FUND 001-00			GENERAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
321	00	00	BUSINESS LICENSES <i>Business License Fee @ \$50.00 per business.</i>	95,950	80,804	66,987	70,000	70,000	70,000
321	00	10	BUSINESS LICENSES - MISC <i>Misc licenses.</i>	718	1,183	1,350	2,000	1,500	1,500
321	70	00	MISCELLANEOUS LICENSES <i>A \$56 fee for each skill game machine or amusement device operated by coin or the payment of a fee.</i>	1,538	500	600	-	-	-
322	10	00	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	85,675	82,639	212,777	70,000	75,000	75,000
322	90	00	MISC. LICENSES, GUN PERMITS, ETC. <i>Receipts for concealed pistol licenses.</i>	3,209	3,557	2,795	3,000	3,000	3,000
331	20	00	FEDERAL GRANTS <i>FAA pass-thru grant to SWRA.</i>	-	-	697,647	-	915,000	-
333	00	00	FEDERAL GRANTS	37,778	311,560	2,047	25,000	-	-
334	00	00	STATE GRANTS	86,128	97,542	132,668	333,000	271,000	18,000
334	04	20	DEPARTMENT OF COMMERCE <i>Public defence grant.</i>	-	-	-	-	65,000	65,000
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	89,253	94,362	92,019	95,000	93,000	94,000
336	00	98	LOCAL GOVERNMENT ASSISTANCE <i>Based on State REET collections.</i>	116,997	121,790	113,863	125,000	92,000	92,000
336	06	42	MARIJUANA EXCISE TAX <i>City share of State marijuana taxes @ \$1.12/capita for 2021.</i>	2,878	19,284	15,654	12,000	13,700	13,700
336	06	94	LIQUOR EXCISE TAX <i>City share of State liquor taxes @ \$5.66/capita for 2021.</i>	56,855	59,183	64,726	57,000	69,000	69,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor profits @ \$7.90/capita for 2021.</i>	99,545	96,775	96,504	100,000	96,500	96,500
337	00	00	MISC. COUNTY GRANTS	8,100	-	10,800	-	-	-
337	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>1 SRO @ KSD &amp; 1 Police Science Instructor.</i>	135,752	141,166	146,889	153,200	162,200	165,200
341	26	00	RECORDS SURCHARGE - HOUSING	9,342	8,969	10,130	9,000	15,000	15,000
341	43	00	INTERFUND SERVICES - FUND 403 <i>Reimbursement for finance office building costs.</i>	18,000	18,000	18,000	18,000	18,000	18,000
341	43	01	INTERFUND SERVICES - FUND 101 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	21,515	24,164	24,845	23,000	28,000	29,000
341	43	02	INTERFUND SERVICES - FUND 103 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	29,786	31,486	28,821	33,000	34,000	35,000

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 3 of 4  
REVENUES

FUND 001-00			GENERAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
341	43	03	ACCOUNTING SERVICES <i>Provided to SWRA.</i>	40,000	40,000	40,000	40,000	40,000	40,000
341	43	05	INTERFUND SERVICES - FUND 402 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	72,276	75,846	76,542	81,000	86,000	89,000
341	43	06	INTERFUND SERVICES - FUND 403 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	278,091	300,502	291,254	305,000	325,000	334,000
341	43	07	INTERFUND SERVICES - FUND 407 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	62,651	63,918	62,784	70,000	72,000	74,000
341	60	00	PHOTOCOPIES/DUPLICATION <i>Receipts for duplication and photocopying of documents.</i>	217	385	188	500	250	250
341	80	00	ENGINEERING SERVICES <i>For engineering services performed for other funds.</i>	214,837	248,074	266,669	220,000	225,000	225,000
341	82	00	ENGINEERING FEES & CHARGES <i>Right of way, side sewer, driveway and sidewalk permits, bid specifications and blueprints.</i>	29,042	34,291	47,514	15,000	30,000	30,000
341	95	00	LEGAL SERVICES <i>Prosecution.</i>	-	-	23,716	73,872	76,000	78,000
344	60	00	PROFESSIONAL SERVICES - SWRA <i>Charges for airport manager services provided to airport.</i>	120,732	139,626	132,071	122,500	132,000	135,000
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zone changes, annexations, etc.</i>	5,975	13,110	7,750	6,000	6,500	6,500
345	83	00	PLAN CHECK FEES	44,077	47,704	138,851	28,000	35,000	35,000
351	50	00	FINES & FORFEITS <i>City's share of fines collected through the Municipal Court.</i>	90,050	135,270	160,575	120,000	140,000	140,000
359	60	00	B & O TAX PENALTY	4,330	7,667	8,188	4,000	5,000	5,000
359	80	00	GAMBLING TAX PENALTY <i>Late payment penalties.</i>	510	1,219	932	500	500	500
359	90	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00.</i>	3,875	150	458	4,000	1,000	1,000
359	90	01	FORFEIT PROPERTY	1,362	1,695	95	500	1,000	1,000
359	90	02	MISCELLANEOUS FINES	9,975	3,100	2,209	5,000	2,500	2,500
359	90	03	FALSE ALARM FINE <i>Investment of idle cash.</i>	-	-	750	-	1,000	1,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	28,051	51,526	71,562	50,000	10,000	10,000

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 4 of 4  
REVENUES

FUND 001-00			GENERAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
361	40	00	SALES & USE TAX INTEREST <i>Interest on sales and use taxes collected by the state.</i>	20,044	23,897	26,887	25,000	15,000	15,000
361	40	10	I.F. LOAN REPAYMENT - INTEREST	-	4,293	4,444	-	-	-
367	00	00	DONATIONS <i>For K-9 patrol unit.</i>	-	-	19,384	-	5,000	5,000
367	00	02	PRIVATE GRANTS	21,812	-	2,116	-	-	-
367	19	00	TREE LIGHTING DONATIONS <i>Represents sale of unclaimed property.</i>	-	4,000	1,200	7,500	7,500	7,500
369	20	00	UNCLAIMED PROPERTY SALES <i>Represents sale of unclaimed property.</i>	5,799	9,792	1,076	1,000	5,000	5,000
369	90	00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	28,045	13,097	10,125	10,000	10,000	10,000
397	00	02	TRANSFERS <i>From HUD Fund for nuisance abatement</i>	60,000	61,000	60,000	60,000	60,000	60,000
398	20	00	DAMAGE RECOVERIES	29,029	9,583	2,421	-	2,500	2,500
<b>TOTAL GENERAL FUND REVENUES</b>				<b>\$ 13,962,119</b>	<b>\$ 14,388,622</b>	<b>\$ 15,680,777</b>	<b>\$ 15,279,207</b>	<b>\$ 15,157,911</b>	<b>\$ 13,723,516</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 001-01			GENERAL FUND - CITY COUNCIL	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
511	60	100	COUNCIL/MAYOR SALARIES <i>Mayor receives \$900/\$1,000 per month, Council members receive \$400/\$500 per month.</i>	\$ 38,400	\$ 39,600	\$ 39,600	\$ 44,500	\$ 44,400	\$ 48,000
511	60	101	ADMINISTRATIVE SECRETARY SALARY <i>Council's share of this position's salary.</i>	16,315	16,726	17,143	17,500	18,100	18,500
511	60	200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Unemployment, Worker's Comp., Etc.</i>	3,030	3,125	3,116	3,500	3,500	3,800
511	60	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	9,468	9,876	10,171	10,800	10,400	10,700
511	60	310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	137	396	407	750	750	750
511	60	421	PEG FEES - KLTv	77,188	71,333	70,516	95,000	95,000	95,000
511	60	431	MAYOR TRAVEL <i>Pays travel for seminars and conferences.</i>	378	210	1,645	500	500	500
511	60	491	COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	925	3,086	237	3,000	3,000	3,000
511	60	492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	89	2,257	832	1,000	1,000	1,000
<b>TOTAL CITY COUNCIL EXPENDITURES</b>				<b>\$ 145,930</b>	<b>\$ 146,609</b>	<b>\$ 143,667</b>	<b>\$ 176,550</b>	<b>\$ 176,650</b>	<b>\$ 181,250</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 001-02			GENERAL FUND - MUNICIPAL COURT	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
512	50	413	PUBLIC DEFENDER	\$ 143,462	\$ 143,114	\$ 144,392	\$ 143,000	\$ 143,000	\$ 143,000
512	50	414	JURORS AND WITNESSES	1,195	517	994	600	600	600
512	50	415	INTERPRETERS	11,780	22,227	21,048	13,000	15,000	15,000
512	50	416	ADDITIONAL ATTORNEYS	1,425	-	2,075	1,500	1,500	1,500
			<i>Cost of cases where attorney has a conflict of interest and for attorney costs for indigent appeal.</i>						
512	50	419	MISCELLANEOUS INDIGENT DEFENSE	3,485	4,782	10,000	2,000	2,000	2,000
512	50	450	COURTROOM RENTAL/OVERHEAD	4,661	5,406	5,607	5,000	6,000	6,000
			<i>Negotiated figure with Cowlitz County.</i>						
512	50	490	CONTRACT SERVICES MUNICIPAL COURT	93,971	149,030	121,064	155,000	140,000	140,000
			<i>Contract between the City and Municipal Court based on the number of traffic &amp; non-traffic infractions, and criminal &amp; non-criminal violations.</i>						
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>				<b>\$ 259,979</b>	<b>\$ 325,076</b>	<b>\$ 305,180</b>	<b>\$ 320,100</b>	<b>\$ 308,100</b>	<b>\$ 308,100</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 001-03			GENERAL FUND - CITY MANAGER	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
513	10	100	MANAGER'S SALARY	\$ 135,600	\$ 138,900	\$ 122,269	\$ 146,880	\$ 148,000	\$ 150,700
513	10	101	ADMINISTRATIVE SECRETARY SALARY	16,315	16,339	17,156	17,500	18,100	18,500
			<i>City Manager's share of this position's salary.</i>						
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR	72,742	75,534	78,930	81,500	91,400	93,500
513	10	200	MANAGER'S BENEFITS	47,126	49,927	39,588	50,000	47,500	48,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS	9,463	11,416	10,169	10,800	10,800	11,200
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR	29,765	31,365	25,202	34,500	27,600	28,600
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
513	10	310	OFFICE SUPPLIES	1,398	1,472	1,275	1,600	1,600	1,600
			<i>Cost of normal clerical/office supplies. (Includes software)</i>						
513	10	420	TELEPHONE	1,960	2,245	1,550	1,800	1,800	1,800
			<i>Includes cellphones and internet.</i>						
513	10	430	TRAVEL	3,566	6,458	2,297	4,500	4,500	4,500
			<i>Travel and registration for various seminars and training.</i>						
513	10	431	CAR MILEAGE	123	470	119	500	500	500
			<i>Reimburse for use of personal car on City business.</i>						
513	10	470	UTILITIES	807	727	1,044	1,250	1,250	1,250
			<i>Costs for water/sewer/power/solid waste.</i>						
513	10	490	DUES AND SUBSCRIPTIONS	1,672	1,462	377	2,200	2,200	2,200
			<i>Membership in WCMA.</i>						
513	10	492	MISCELLANEOUS EXPENSES	1,954	4,144	104	5,800	5,800	5,800
			<i>Includes cost of manager's annual evaluation.</i>						
513	50	450	COPIER LEASE PAYMENT	1,870	1,717	1,706	1,900	1,900	1,900
			<i>Manager's share of lease costs for copier.</i>						
594	13	647	OFFICE EQUIPMENT	1,582	1,892	2,111	2,000	2,000	2,000
<b>TOTAL CITY MANAGER EXPENDITURES</b>				<b>\$ 325,943</b>	<b>\$ 344,068</b>	<b>\$ 303,897</b>	<b>\$ 362,730</b>	<b>\$ 364,950</b>	<b>\$ 372,050</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 001-04			GENERAL FUND - FINANCE	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
514	10	100	SALARIES <i>Seven full-time employees.</i>	\$ 415,012	\$ 433,815	\$ 446,279	\$ 461,000	\$ 475,000	\$ 489,000
514	10	110	OVERTIME	1,139	7,337	5,089	4,000	5,000	5,000
514	10	120	PART-TIME SALARIES	15,718	-	11,566	15,000	-	-
514	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	173,760	191,609	191,619	203,000	199,000	205,000
514	20	310	OFFICE SUPPLIES <i>Clerical/office supplies including software.</i>	2,885	5,071	3,911	3,500	4,200	4,500
514	20	420	TELEPHONE/FAX/POSTAGE <i>Includes FAX, internet, and postage.</i>	1,499	1,611	1,263	1,600	1,600	1,600
514	20	430	TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference, computer training, and misc. seminars.</i>	4,270	3,097	2,859	5,000	5,000	5,000
514	20	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	4,842	4,364	6,268	6,000	6,500	7,000
514	20	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	763	1,318	722	2,500	1,500	1,500
594	14	642	DATA PROCESSING EQUIPMENT <i>Two new computers annually.</i>	2,125	1,816	2,391	2,500	2,500	2,500
594	14	644	FURNITURE AND FIXTURES	6,011	1,089	-	-	-	-
<b>TOTAL FINANCE DEPARTMENT EXPENDITURES</b>				<b>\$ 628,024</b>	<b>\$ 651,127</b>	<b>\$ 671,967</b>	<b>\$ 704,100</b>	<b>\$ 700,300</b>	<b>\$ 721,100</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

43

FUND 001-05			GENERAL FUND - CITY ATTORNEY	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
515	21	100	SECRETARIAL SALARY	\$ 21,754	\$ 22,301	\$ 22,858	\$ 23,350	\$ 24,100	\$ 24,700
515	21	101	ATTORNEY SALARY	-	-	29,481	91,740	94,100	96,400
515	21	200	SECRETARIAL BENEFITS	12,622	13,169	13,560	14,500	13,900	14,200
			<i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>						
515	21	201	ATTORNEY BENEFITS	-	-	13,358	41,740	45,000	46,400
			<i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>						
515	21	411	CRIMINAL LEGAL SERVICES	45,000	44,500	30,074	-	-	-
			<i>Prosecution.</i>						
515	22	310	OFFICE SUPPLIES	3,422	3,019	2,587	3,000	3,000	3,000
			<i>Office &amp; legal supplies. Including software.(Case Mngmt Software)</i>						
515	22	420	TELEPHONE	241	186	421	200	200	200
			<i>City Attorney phone and internet charges.</i>						
515	22	430	TRAVEL/TRAINING	484	484	498	650	650	650
			<i>Travel costs for seminars and conferences.</i>						
515	22	470	UTILITIES	403	364	522	500	500	500
			<i>Costs for water/sewer/power/solid waste.</i>						
515	22	491	MISCELLANEOUS EXPENSES	-	2,250	12,394	150	150	150
			<i>Dues, subscriptions and memberships.</i>						
515	41	410	MUNICIPAL LEGAL SERVICES	48,193	37,630	46,575	75,000	55,000	55,000
			<i>City Attorney.(Code review, Service Contract review, Negotiations)</i>						
594	10	644	OFFICE EQUIPMENT	371	-	651	-	1,000	-
<b>TOTAL CITY ATTORNEY EXPENDITURES</b>				<b>\$ 132,490</b>	<b>\$ 123,903</b>	<b>\$ 172,979</b>	<b>\$ 250,830</b>	<b>\$ 237,600</b>	<b>\$ 241,200</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 2  
EXPENSES

FUND 001-06			GENERAL FUND - POLICE	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
517	20	290	LEOFF RETIREE BENEFITS <i>Pays hospital, medical, insurance premiums, etc.</i>	\$ 125,463	\$ 95,875	\$ 77,519	\$ 112,000	\$ 77,000	\$ 81,000
521	10	100	SALARIES - ADMINISTRATION <i>Administration positions for 2021/22: Chief, 1 Captain, 1 admin Sergeant, &amp; 1 admin assistant.</i>	371,768	387,107	388,612	407,000	424,000	437,000
521	10	140	EDUCATIONAL INCENTIVE - OFFICERS <i>Incentive pay for advanced education accomplishment.</i>	20,919	20,516	18,065	26,000	30,500	31,500
521	10	200	BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	125,323	132,424	129,270	137,000	146,000	151,000
521	10	420	TELEPHONE/POSTAGE <i>Phone, internet, pagers, postage and cell service.</i>	30,531	30,589	27,797	25,000	28,000	28,000
521	10	430	TRAVEL - ADMIN <i>Seminars, training, tuition, lodging, investigations.</i>	8,374	4,144	3,165	14,000	14,000	14,000
521	10	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	12,105	10,911	15,669	18,300	18,300	18,300
521	10	491	MISCELLANEOUS	4,166	2,300	14,032	-	10,000	10,000
521	20	100	SALARIES - OPERATIONS <i>Operations positions for 2021/22 ; 4 sergeants, 16 patrolmen, 2 detectives, and 1 SRO officer. Includes longevity, step increases and leave buybacks.</i>	1,661,230	1,650,423	1,685,878	1,891,600	1,924,000	2,005,000
521	20	130	OVERTIME <i>Covers personnel shortages, emergencies and major case investigations.</i>	391,796	322,684	388,855	260,000	270,000	280,000
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	689,346	670,604	712,985	760,000	801,000	832,000
521	20	310	SUPPLIES - CONSUMABLE <i>Citations, office supplies, flares, batteries, etc.</i>	39,457	47,565	52,491	56,760	57,000	57,000
521	20	312	SWAT SUPPLIES	4,174	9,523	15,956	10,000	15,000	15,000
521	20	319	K9 SUPPLIES <i>Miscellaneous supplies for K-9 program.</i>	-	-	-	-	4,000	4,000
521	20	350	TOOLS & EQUIPMENT <i>Tools &amp; Equipment \$100 - \$999. Includes BP vests.</i>	10,205	23,999	32,310	20,000	30,000	30,000
521	20	419	K9 SERVICES <i>Miscellaneous services for K-9 program.</i>	-	-	-	-	1,000	1,000
521	20	490	DUES AND SUBSCRIPTIONS <i>Police periodicals, newspapers, dues to various orgs.</i>	6,785	11,578	16,796	12,500	15,000	17,500
521	21	410	INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, transportation and investigative costs.</i>	14,275	15,322	10,309	10,000	15,000	15,000
521	40	430	LAW ENFORCEMENT TRAINING <i>In-Service training, career level certification and tuition &amp; lodging for officers/records/detectives.</i>	33,421	19,658	32,058	30,000	41,900	41,900

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 2 of 2  
EXPENSES

FUND 001-06			GENERAL FUND - POLICE	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
521	40	431	SWAT TRAINING	659	5,171	4,004	5,000	5,000	5,000
521	50	320	FUEL	32,475	36,554	32,330	35,000	35,000	35,000
			<i>Gas for police vehicles.</i>						
521	50	480	STATION REPAIR AND MAINTENANCE	854	1,766	1,394	57,000	7,000	7,000
			<i>Repairs to station building and facilities. Outdoor security.</i>						
521	50	482	SOFTWARE MAINTENANCE	1,645	8,056	1,852	5,000	5,000	5,000
			<i>Computer software maintenance.</i>						
521	50	483	VEHICLE MAINTENANCE	51,726	29,196	37,449	50,000	50,000	50,000
521	90	410	POLICE SCIENCE PROGRAM	40,687	43,900	51,000	61,200	61,200	61,200
521	90	490	CONTRACTUAL	42,852	39,920	44,023	45,000	45,000	45,000
			<i>Photo processing, laundry, radio repair, insurance and</i>						
			<i>computer technical support. Also medical/psych exams.</i>						
521	90	940	EQUIPMENT RESERVE	150,000	100,000	150,000	134,000	135,000	135,000
			<i>Two vehicles in 2021 and two vehicles in 2022.</i>						
594	21	641	MACHINERY & EQUIPMENT	10,061	85	30,546	30,000	30,000	30,000
<b>TOTAL POLICE DEPARTMENT EXPENDITURES</b>				<b>\$ 3,880,297</b>	<b>\$3,719,870</b>	<b>\$3,974,365</b>	<b>\$4,212,360</b>	<b>\$4,294,900</b>	<b>\$4,442,400</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 001-07			GENERAL FUND - POLICE RECORDS	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
521	20	100	SALARIES <i>Cost for two record specialists and one property/evidence officer. Includes \$15,000 for part-time.</i>	\$ 145,343	\$ 146,565	\$ 145,715	\$ 154,000	\$ 162,000	\$ 166,000
521	20	110	OVERTIME <i>Covers costs related to emergencies and personnel shortages.</i>	3,529	3,097	1,994	4,500	4,950	5,075
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	64,966	67,773	72,083	77,000	81,000	80,000
528	80	510	911 SERVICE <i>Contract with Cowlitz 911 Agency for dispatch services.</i>	193,770	193,357	193,365	195,000	200,000	204,000
528	80	511	PAYMENT TO COWLITZ COUNTY <i>Contract with Cowlitz County for Records Management.</i>	35,063	33,248	33,966	36,700	37,800	39,000
TOTAL POLICE RECORDS EXPENDITURES				\$ 442,671	\$ 444,040	\$ 447,123	\$ 467,200	\$ 485,750	\$ 494,075

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 001-08			GENERAL FUND - OFFENDER SERVICES/JAIL	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
523	60	412	OFFENDER SERVICES <i>Evaluations, screenings, bail studies, probation services, etc. Inmate medical/dental.</i>	\$ 13,631	\$ 8,561	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
523	60	510	JAIL <i>Room and board for misdemeanors and electronic monitoring.</i>	268,343	318,528	270,616	340,000	320,000	329,600
<b>TOTAL OFFENDER SERVICES/JAIL EXPENDITURES</b>				<b>\$ 281,974</b>	<b>\$ 327,089</b>	<b>\$ 270,616</b>	<b>\$ 360,000</b>	<b>\$ 340,000</b>	<b>\$ 349,600</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 2  
EXPENSES

48

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 5,008,587	\$ 5,194,246	\$ 5,688,273	\$ 4,738,125	\$ 4,171,107	\$ 3,654,432
513	20	490	DUES - AWC <i>Association of Washington Cities.</i>	7,596	7,777	8,522	8,800	9,000	9,300
514	20	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	19,928	14,336	21,987	20,000	22,000	24,000
514	23	410	STATE EXAMINER'S CHARGES <i>State audit costs.</i>	27,467	29,583	26,888	25,000	34,000	35,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents.</i>	1,315	1,573	2,721	2,000	2,500	2,500
514	40	510	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	34,084	16,594	40,336	25,000	40,000	25,000
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances for Kelso Code Book.</i>	10,563	3,476	2,014	5,000	3,500	3,500
517	60	310	SAFETY/LOSS CONTROL <i>Safety programs &amp; recognition and First Aid training.</i>	870	3,209	-	1,500	2,000	2,000
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Contract with D.J. Witmer.</i>	4,643	5,316	5,411	5,400	5,600	5,800
517	90	491	WELLNESS PROGRAM	1,687	2,345	4,113	2,500	2,700	3,000
517	90	492	EMPLOYEE WELLNESS <i>Pays for health screenings and fitness &amp; health programs.</i>	1,394	1,984	294	1,500	1,000	1,000
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, software, etc.</i>	29,667	29,329	34,799	30,000	35,000	35,000
518	10	420	PHONE/POSTAGE <i>Pays line charges and postage.</i>	48,545	41,253	24,592	45,000	18,000	19,000
518	10	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	30,167	45,112	34,557	35,000	45,000	47,000
518	10	481	BUILDING REPAIRS <i>Miscellaneous maintenance.</i>	47,488	48,344	48,384	35,000	50,000	50,000
518	10	492	SISTER CITY PROGRAM	-	-	-	2,000	2,000	2,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	24,739	21,560	27,628	25,000	25,000	25,000
518	30	411	PROFESSIONAL SERVICES <i>Lobbyist and collective bargaining services.</i>	85,622	59,981	66,653	85,000	50,000	50,000
518	80	310	DATA PROCESSING SUPPLIES <i>Paper and supplies for computer network.</i>	6,595	466	723	10,000	5,000	5,000
518	80	410	DATA PROCESSING SOFTWARE <i>Software upgrades.</i>	26,299	40,549	75,854	12,500	50,000	50,000
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	1,940	341	333	2,500	1,500	1,500
518	80	481	SOFTWARE MAINTENANCE <i>Computer software maintenance.</i>	14,333	14,493	11,381	34,912	12,000	12,000

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 2 of 2  
EXPENSES

49

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
518	86	410	CONTRACT SERVICES <i>Contract with Compass Lane Inc. for maintenance and assistance with computer applications.</i>	70,678	77,830	68,864	72,905	75,000	80,000
518	90	493	CHAMBER DUES <i>Pays membership dues for the Chamber of Commerce.</i>	277	275	300	750	750	750
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	252,292	259,180	268,339	282,000	280,000	285,000
525	60	410	EMERGENCY MANAGEMENT <i>Emergency mgmt. services through Cowlitz County.</i>	20,352	23,596	28,224	25,000	28,000	29,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT	76,000	76,000	76,000	76,000	76,000	76,000
553	30	530	DIKING/DRAINAGE TAX <i>Tax paid by City for diking district services.</i>	16,348	17,435	17,149	19,000	20,000	20,000
553	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	3,944	5,147	6,349	6,000	6,500	6,700
554	30	410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society.</i>	77,393	98,298	118,000	125,000	125,000	125,000
558	70	490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from Council of Governments.</i>	31,332	32,806	32,106	32,000	33,000	33,000
558	70	494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000	10,000	10,000	10,000	10,000
559	20	490	AFFORDABLE HOUSING - DOCUMENT RECORDING	16,789	19,345	-	15,000	15,000	15,000
573	10	490	VOLCANO CENTER ADMIN <i>Funded by contribution from Longview.</i>	10,417	10,808	-	-	-	-
573	90	490	TREE LIGHTING CEREMONY <i>Program funded by donations.</i>	2,706	5,465	2,844	7,500	7,500	7,500
594	19	642	DATA PROCESSING EQUIPMENT <i>Virtual Server Replacement in 2019.</i>	31,414	8,432	26,039	-	-	-
597	00	001	TRANSFER TO PARK FUND (FUND 108)	-	-	215,000	100,000	-	-
597	00	002	TRANSFER TO LTD G.O. BOND FUND (FUND 206) <i>Payment of bond principal and interest.</i>	142,468	125,963	-	-	-	-
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	26,470	27,570	27,860	29,480	41,854	40,609
597	00	007	TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>Miscellaneous street overlays and repairs.</i>	375,000	359,112	323,120	647,580	370,950	405,950
597	00	009	TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120)	67,982	96,179	57,709	82,485	70,000	75,000
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>				<b>\$ 6,665,391</b>	<b>\$ 6,835,308</b>	<b>\$ 7,403,366</b>	<b>\$ 6,682,437</b>	<b>\$ 5,746,461</b>	<b>\$ 5,271,541</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**EXPENSES**

FUND 001-12			GENERAL FUND - ENGINEERING	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
518	10	100	SALARIES <i>Pays salaries for 5 full-time equivalent positions.</i>	\$ 323,354	\$ 380,206	\$ 368,794	\$ 428,100	\$ 440,000	\$ 456,000
518	10	110	OVERTIME	1,330	2,660	2,264	2,500	2,500	2,500
518	10	120	PART TIME HELP	20,662	-	4,738	10,000	7,500	7,500
518	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	143,230	164,573	164,269	199,000	192,000	199,000
518	10	310	SUPPLIES <i>Office, surveying, engineering supplies. Includes software.</i>	12,240	9,935	7,935	10,000	10,000	11,000
518	10	311	EQUIPMENT/DRAFTER (TOOLS & EQUIPMENT) <i>Software (ARC Map, Auto CAD, New GIS Program).</i>	2,597	1,100	-	-	-	-
518	93	320	FUEL - VEHICLES	833	950	845	1,200	1,500	1,500
518	93	410	PROFESSIONAL SERVICES <i>Pavement rating system.</i>	10,660	853	43,268	60,000	50,000	20,000
518	93	420	TELEPHONE/POSTAGE <i>Cell phones, internet and postage.</i>	3,879	3,196	2,624	2,500	2,700	2,700
518	93	430	TRAVEL <i>Miscellaneous training including CAD and GPS.</i>	1,826	1,010	2,722	8,000	7,000	7,000
518	93	440	LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>	396	424	357	500	500	500
518	93	470	BUILDING UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	2,018	1,818	2,537	3,200	3,500	3,500
518	93	480	SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>	15,379	3,170	10,083	10,000	19,000	20,000
518	93	481	VEHICLE MAINTENANCE	591	23	1,876	1,500	1,500	1,500
518	93	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>	1,980	1,336	8,844	1,500	5,000	5,000
518	93	640	EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>	4,300	4,300	8,300	6,300	6,300	6,300
546	10	310	SUPPLIES - AIRPORT	3,576	1,024	568	3,500	2,000	2,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>FAA grant pass through to airport.</i>	20,416	296,118	735,125	-	915,000	-
546	10	420	PHONE - AIRPORT	667	518	567	750	750	750
546	50	100	SALARIES - AIRPORT	77,012	82,080	85,248	87,000	92,000	94,000
546	50	200	BENEFITS - AIRPORT	32,081	32,729	35,810	35,600	39,000	40,000
594	32	644	EQUIPMENT <i>Includes annual computer replacements.</i>	4,296	2,668	5,816	7,500	-	-

## 2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 001-13 GENERAL FUND - COMMUNITY DEVELOPMENT				2017	2018	2019	2020	2021	2022
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
524	60	100	SALARY - NUISANCE ABATEMENT	\$ 52,296	\$ 53,425	\$ 54,930	\$ 56,100	\$ 58,000	\$ 60,000
524	60	200	BENEFITS	20,419	21,157	21,933	30,900	32,000	33,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
524	60	320	FUEL - VEHICLE	842	1,184	1,041	1,250	1,250	1,250
524	60	481	VEHICLE MAINTENANCE	1,395	1,168	865	2,000	1,500	1,500
558	50	101	DEPARTMENTAL ASSISTANT'S SALARY	35,122	38,291	41,924	42,600	49,000	53,000
			<i>Per union contract.</i>						
558	50	111	OVERTIME	-	-	90	1,000	1,000	1,000
			<i>To cover for vacations.</i>						
558	50	122	PART-TIME WAGES	-	-	7,301	-	-	-
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
558	50	201	BENEFITS	15,025	33,893	28,444	29,600	32,000	34,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
558	50	410	PROFESSIONAL SERVICES	47,014	20,632	20,681	318,000	278,000	25,000
			<i>Longview Building Services.</i>						
558	60	100	SALARIES - PLANNING	77,268	77,772	71,350	82,900	25,000	25,000
			<i>Includes Planning Manager.</i>						
558	60	200	BENEFITS - PLANNING	26,378	26,486	22,001	26,300	-	-
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
558	60	310	SUPPLIES	34,196	16,771	18,632	6,000	7,000	7,000
			<i>Permitting Software Subscription.</i>						
558	60	421	TELEPHONE/POSTAGE	4,465	2,717	3,011	2,000	2,000	2,000
			<i>FAX, internet, cellular phones and postage.</i>						
558	60	430	TRAVEL/TRAINING	2,287	2,444	1,184	6,000	4,000	4,000
			<i>Pays travel costs and registrations for seminars.</i>						
558	60	440	LEGAL ADVERTISING	1,928	2,380	819	4,000	3,000	3,000
558	60	470	UTILITIES	1,614	1,455	2,089	2,100	2,200	2,200
			<i>Costs for water/sewer/power/solid waste.</i>						
558	60	480	HARDWARE MAINTENANCE	15,969	-	-	8,000	-	-
			<i>Computer hardware maintenance.</i>						
558	60	481	SOFTWARE MAINTENANCE	-	-	17,601	65,000	27,000	27,000
			<i>Includes GIS Software.</i>						
558	60	490	MISCELLANEOUS EXPENSES	1,856	2,006	895	1,500	1,500	1,500
			<i>Dues, subscriptions and memberships.</i>						
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	5,000	5,000	5,004	5,000	5,000	5,000
594	58	642	DATA PROCESSING EQUIPMENT	2,071	3,108	4,280	3,000	5,000	5,000
			<i>Computer replacements.</i>						
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>				<b>\$ 345,145</b>	<b>\$ 309,889</b>	<b>\$ 324,075</b>	<b>\$ 693,250</b>	<b>\$ 534,450</b>	<b>\$ 290,450</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 001-14			GENERAL FUND - FIRE/EMERGENCY MEDICAL	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
522	20	510	<p><b>FIRE DISTRICT NO. 2</b></p> <p><i>In addition to the basic fire protection service, EMS service and hazardous materials response service already provided by Cowlitz 2, the City contracts for enhanced services which include the following:</i></p> <p><i>Fire code inspection services.</i></p> <p><i>Pre-construction building plan reviews.</i></p> <p><i>Fire investigation services.</i></p> <p><i>Enhanced "Advanced Life Support" services.</i></p> <p><i>Enhanced "Basic Life Support" services.</i></p>	\$ 170,952	\$ 170,952	\$ 170,952	\$ 171,000	\$ 171,000	\$ 171,000
<b>TOTAL FIRE/EMERGENCY MEDICAL EXPENDITURES</b>				<b>\$ 170,952</b>	<b>\$ 170,952</b>	<b>\$ 170,952</b>	<b>\$ 171,000</b>	<b>\$ 171,000</b>	<b>\$ 171,000</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 101-16			CITY STREET FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE RESTRICTED <i>For Bridge maintenance.</i>	\$ 38,478	\$ 312,322	\$ 323,477	\$ 329,880	\$ 329,880	\$ 329,880
308	00	00	BEGINNING FUND BALANCE UNRESTRICTED <i>Reserves available for spending.</i>	683,449	411,004	243,906	208,291	218,291	128,291
313	10	00	LOCAL RETAIL SALES AND USE TAXES	346,439	332,972	444,840	449,290	484,050	493,570
336	00	71	MULTIMODAL TRANSPORTATION	12,584	16,858	16,723	13,000	16,000	16,000
336	00	87	MOTOR VEHICLE FUEL TAX	259,245	258,604	254,762	265,000	250,000	260,000
349	42	00	AIRPORT SERVICES	7,926	8,568	7,339	20,000	8,000	8,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	5,221	12,192	14,699	7,500	1,000	1,000
362	50	00	LAND LEASE <i>Revenue from lease of City property with Dutch Bros.</i>	20,904	20,904	20,904	21,000	22,000	22,000
363	00	00	DAMAGE RECOVERIES	39,202	10,908	-	10,000	10,000	10,000
369	90	00	MISCELLANEOUS REVENUE	11,855	1,180	10,633	-	5,000	5,000
<b>TOTAL CITY STREET FUND REVENUES</b>				<b>\$ 1,425,303</b>	<b>\$ 1,385,512</b>	<b>\$ 1,337,283</b>	<b>\$ 1,323,961</b>	<b>\$ 1,344,221</b>	<b>\$ 1,273,741</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 3  
EXPENSES

FUND 101-16			CITY STREET FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE - <b>RESTRICTED</b> <i>For Bridge maintenance.</i>	\$ 312,322	\$ 323,477	\$ 329,880	\$ 329,880	\$ 329,880	\$ 329,880
508	00	000	ENDING FUND BALANCE - <b>UNRESTRICTED</b> <i>Reserves available for spending.</i>	411,004	243,906	208,291	218,291	128,291	38,291
542	30	100	SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: 1 maintenance tech &amp; .5 Lead.</i>	60,630	61,693	63,304	63,900	67,000	69,000
542	30	110	STREET PART-TIME HELP	10,721	11,272	22,597	13,400	16,700	18,720
542	30	120	OVERTIME	3,210	1,198	375	3,500	2,500	2,500
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	31,018	31,230	30,630	34,700	37,000	38,000
542	30	311	SUPPLIES <i>Includes supplies for surfacing base course &amp; top course, asphalt, misc. supplies for maintenance of City streets.</i>	20,404	39,139	27,070	25,000	25,000	25,000
542	30	320	FUEL - VEHICLES	5,166	5,800	5,518	5,000	5,000	5,000
542	30	350	SMALL TOOLS/EQUIPMENT	-	397	909	800	1,000	1,000
542	30	410	PROFESSIONAL SERVICES	207	43	20	-	25,000	1,000
542	30	412	SURFACE MAINTENANCE PROGRAM	45,212	27,020	58,044	120,000	75,000	100,000
542	30	420	TELEPHONE/POSTAGE	1,745	1,410	1,746	1,800	1,800	1,800
542	30	430	TRAVEL <i>Miscellaneous courses and seminars.</i>	710	313	556	1,250	750	750
542	30	451	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	4,033	1,149	6,805	5,000	5,000	5,000
542	30	470	STREET LIGHTS <i>Electricity and maintenance.</i>	92,283	107,752	97,823	98,900	100,000	102,000
542	30	480	REPAIRS AND MAINTENANCE <i>Fences and guardrails.</i>	17,669	10,917	8,506	22,500	18,000	19,000
542	30	481	STREET SWEEPING	-	-	-	1,000	1,000	1,000
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	7,000	17,275	-	20,000	20,000	20,000
542	30	483	VEHICLE MAINTENANCE	4,918	9,711	10,386	12,500	15,000	16,000
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear/laundry/dues &amp; registrations.</i>	5,239	17,866	20,541	11,000	11,000	11,000

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 2 of 3  
EXPENSES

FUND 101-16			CITY STREET FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For future replacement of vehicles &amp; equipment.</i>	30,000	30,000	34,500	34,500	34,500	34,500
542	50	480	BRIDGE REPAIRS AND MAINTENANCE <i>Monies not spent will be sent to reserve account.</i>	5,056	31,735	40,889	40,000	40,000	40,000
542	60	100	TRAFFIC CONTROL SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: 1 Traffic Maintenance Lead</i>	79,069	87,990	65,719	62,000	64,000	66,000
542	60	110	OVERTIME	1,143	1,839	2,165	1,200	2,000	2,000
542	60	120	PART TIME HELP	17,865	19,072	20,821	19,500	26,500	26,500
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	37,396	38,947	25,756	28,900	33,000	34,000
542	60	310	SUPPLIES	41,222	38,891	23,683	42,000	52,000	54,000
542	60	320	FUEL - VEHICLE	2,775	3,680	2,967	3,200	3,200	3,400
542	60	350	TOOLS/EQUIPMENT <i>Various small tools.</i>	-	-	1,512	1,200	1,000	1,000
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING	18,257	26,432	28,294	34,000	35,000	35,000
542	60	483	VEHICLE MAINTENANCE	8,166	1,778	4,654	3,100	1,500	1,600
542	90	420	TELEPHONE/POSTAGE	1,648	1,217	1,540	1,440	1,000	1,000
542	90	430	TRAVEL <i>Training classes.</i>	356	1,988	2,281	1,000	1,000	1,000
542	90	460	INSURANCE	54,878	54,916	54,668	61,000	52,000	54,000
542	90	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	2,762	10,827	2,341	6,300	5,500	5,700
542	90	480	SHOP AND RADIO REPAIRS	132	635	297	600	1,000	1,000
542	90	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	982	1,418	3,727	-	500	500
542	90	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service &amp; misc. expenses.</i>	3,311	5,681	3,680	3,600	4,000	4,000
542	90	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	21,515	24,164	24,845	23,000	28,000	29,000
542	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Superintendent and departmental assistant services.</i>	21,281	24,022	25,323	24,000	26,000	27,000
542	90	912	INTERDEPARTMENTAL SERVICES - ENGINEERING	15,351	14,978	52,149	15,000	25,000	25,000

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 3 of 3  
EXPENSES

FUND 101-16			CITY STREET FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
542	90	950	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC) <i>For future replacement of vehicles &amp; equipment.</i>	10,000	10,000	21,996	22,000	22,600	22,600
594	42	640	EQUIPMENT PURCHASE	18,647	173	475	8,000	-	-
597	00	000	TRANSFER TO ARTERIAL STREET <i>Bridge scour construction.</i>	-	43,561	-	-	-	-
<b>TOTAL CITY STREET FUND EXPENDITURES</b>				<b>\$ 1,425,303</b>	<b>\$ 1,385,512</b>	<b>\$ 1,337,283</b>	<b>\$ 1,423,961</b>	<b>\$ 1,344,221</b>	<b>\$ 1,273,741</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**REVENUES**

<b>FUND 102-18</b>				<b>ARTERIAL STREET FUND</b>				<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>				<b>NARRATIVE</b>				<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
308	00	00		BEGINNING FUND BALANCE		\$	2,634,680	\$	(84,458)	\$	185,008	\$	142,431
				<i>Reserves available for spending.</i>									
313	10	00		RETAIL SALES TAX			-		434,678		-		-
333	20	25		FEDERAL HIGHWAY GRANTS			3,373		250,583		143,967		-
				<i>Grade St Safety Improvements - Phase 2 in 2019.</i>									
333	20	26		FEDERAL HIGHWAY GRANTS			-		-		-		-
				<i>West Main - Phase 2 in 2021.</i>							3,000,000		2,750,000
334	03	60		STATE GRANT - WSDOT			-		318,730		42,848		425,000
				<i>SAFE Routes to Schools in 2021.</i>									1,410,000
334	03	61		STATE GRANT - WSDOT			-		717,000		181,097		9,800,000
				<i>Railroad crossing environmental Study/Design/Construction.</i>									3,250,000
334	03	62		STATE GRANT - WSDOT			-		443,055		1,454,116		1,000,000
				<i>West Main - Phase 2.</i>									-
334	03	81		STATE GRANT - TIB			-		500,000		770,159		3,500,000
				<i>West Main - Phase 2.</i>									3,000,000
334	03	90		STATE GRANT - TIB			-		-		-		500,000
													-
334	03	91		STATE GRANT - TIB			-		-		-		2,100,000
				<i>Arterial preservation program</i>									500,000
344	10	00		ROAD MAINTENANCE FEES			161,736		165,510		169,284		174,000
													175,000
361	10	00		INVESTMENT INTEREST			16,487		1,968		3,071		4,000
				<i>Interest on invested funds.</i>									1,000
368	10	00		BIA ASSESSMENTS			1,747		1,886		1,429		200
													1,550
369	90	00		MISCELLANEOUS			23,874		-		335		-
													-
397	00	00		TRANSFER FROM GENERAL FUND			375,000		347,800		323,120		647,580
				<i>Overlay program, debt service, &amp; miscellaneous projects.</i>									370,950
													405,950
				<b>TOTAL ARTERIAL STREET FUND REVENUES</b>			<b>\$ 3,216,897</b>		<b>\$ 3,096,752</b>		<b>\$ 3,274,434</b>		<b>\$ 21,293,211</b>
													<b>\$ 11,600,931</b>
													<b>\$ 15,726,431</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 102-18			ARTERIAL STREET FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ (84,458)	\$ 185,008	\$ 142,431	\$ 142,431	\$ 142,431	\$ 142,431
541	30	401	ANNUAL OVERLAY PROGRAM	211,005	192,736	105,077	-	-	-
			<i>Various overlays throughout the City.</i>						
541	19	401	HAUSSLER ROAD REPAIRS	-	-	166,952	-	-	-
541	30	402	SIIDEWALK IMPROVEMENT PROGRAM	22,552	32,360	28,902	-	-	-
581	20	000	INTERFUND LOAN PRINCIPAL	-	-	-	32,000	32,000	32,000
			<i>Loan from Debt Service fund.</i>						
592	45	820	INTERFUND LOAN INTEREST	3,973	3,802	5,846	4,480	1,500	2,000
			<i>Loan from Debt Service fund.</i>						
595	05	001	RAILROAD CROSSING - PLANNING	1,115	-	-	-	-	-
595	06	002	YEW STREET RECONSTRUCTION	1,292,897	-	-	-	-	-
595	12	002	WEST MAIN RIGHT OF WAY	200	-	-	-	-	-
595	14	003	WEST MAIN - REVITALIZATION	94,736	-	-	-	-	-
595	18	662	WEST MAIN - PHASE 2	12,312	333,876	729,938	8,000,000	5,750,000	-
			<i>Funded bu State and Federal Grant</i>						
595	16	001	RAILROAD CROSSING ENVIRONMENTAL STUDY	69,641	704,772	201,931	-	-	-
595	16	002	MINOR ROAD REPAIR	1,528,972	22,057	707	-	-	-
595	17	001	SAFE ROUTES TO SCHOOL	1,768	488,490	-	-	-	-
595	17	003	STREETLIGHT UPGRADES	1,880	-	-	-	-	-
595	17	005	SOUTH PACIFIC PAVEMENT REHABILITATION	60,304	808,236	-	-	-	-
595	18	003	GRADE STREET RECHANNELIZATION	-	325,040	244,522	-	-	-
595	19	003	SAFE ROUTES TO SCHOOLS - HUNTINGTON/N KELSO	-	375	-	425,000	-	-
595	19	621	S. KELSO RAILROAD CROSSING DESIGN	-	-	1,930	2,800,000	750,000	50,000
			<i>Funded by State Transportation Grant.</i>						
595	19	663	WEST MAIN RIGHT OF WAY	-	-	1,622,998	-	-	-
			<i>Funded by general fund transfer.</i>						
595	20	002	W. VISTA REPAIRS	-	-	-	750,000	-	-
			<i>Funded by general fund transfer.</i>						

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 102-18			ARTERIAL STREET FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
595	20	661	S. KELSO RAILROAD CROSSING CONSTRUCTION <i>Funded by State Transportation Grant.</i>	-	-	-	9,100,000	-	15,000,000
595	20	662	S. KELSO RAILROAD CROSSING ROW <i>Funded by State Transportation Grant.</i>	-	-	-	-	2,500,000	500,000
595	21	661	SAFE ROUTES TO SCHOOL	-	-	-	-	1,750,000	-
595	21	662	SOUTH PACIFIC PAVEMENT REHABILITATION	-	-	-	-	675,000	-
595	17	664	OAK STREET REVITALIZATION	-	-	-	-	-	-
597	00	001	TRANSFER TO DEBT SERVICE FUND	-	-	23,200	39,300	-	-
<b>TOTAL ARTERIAL STREET FUND EXPENDITURES</b>				<b>\$ 3,216,897</b>	<b>\$ 3,096,752</b>	<b>\$ 3,274,434</b>	<b>\$ 21,293,211</b>	<b>\$ 11,600,931</b>	<b>\$ 15,726,431</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 103-19			LIBRARY FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 41,870	\$ 52,358	\$ 91,508	\$ 133,609	\$ 229,285	\$ 129,285
			<i>Reserves available for spending.</i>						
311	10	00	REAL AND PERSONAL PROPERTY TAXES	50,500	50,500	50,000	50,000	-	-
			<i>Taxes allocated from General fund for Library support.</i>						
313	10	00	RETAIL SALES TAX	493,079	515,699	528,092	548,456	528,697	558,596
			<i>Taxes allocated from General Fund for Library support.</i>						
341	60	00	PHOTOCOPY CHARGES	2,839	2,686	2,733	3,200	2,800	2,800
347	20	00	LIBRARY USE FEES	6,150	6,150	6,488	6,000	3,000	6,500
			<i>Nonresident fees.</i>						
359	70	00	LIBRARY FINES/LATE RETURNS	3,172	2,809	2,303	4,200	2,400	2,400
361	10	00	INVESTMENT INTEREST	206	651	805	1,000	100	200
			<i>Investment of idle cash.</i>						
369	00	00	MISCELLANEOUS	13	80	49	-	50	50
			<i>Miscellaneous donations.</i>						
369	81	00	CASH OVER AND SHORT	2	7	72	-	-	-
			<i>To account for receipt overages or shortages.</i>						
<b>TOTAL LIBRARY FUND REVENUES</b>				<b>\$ 597,831</b>	<b>\$ 630,940</b>	<b>\$ 682,050</b>	<b>\$ 746,465</b>	<b>\$ 766,332</b>	<b>\$ 699,831</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 2  
EXPENSES

FUND 103-19				2017	2018	2019	2020	2021	2022
LIBRARY FUND									
ACCOUNT #			NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 52,358	\$ 91,508	\$ 133,609	\$ 129,285	\$ 129,285	\$ 29,285
572	10	101	SALARIES <i>Salaries for 5 full-time Library employees.</i>	234,312	218,423	236,012	262,000	263,000	272,000
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	101,225	96,049	96,307	120,000	118,000	125,000
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, memberships and travel.</i>	677	583	4,854	1,300	2,000	3,000
572	21	110	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	24,623	28,126	26,088	31,600	35,397	47,196
572	21	411	PROFESSIONAL SERVICES <i>Summer reading.</i>	-	450	450	-	1,600	2,000
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	136	68	67	500	500	500
572	21	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	935	3,732	2,730	1,000	3,000	3,000
572	21	490	ONLINE RESOURCES <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	2,477	2,586	-	2,800	-	-
572	40	430	TRAVEL AND TRAINING <i>Includes mileage, meals, and lodging for library staff to attend meetings, seminars and workshops.</i>	42	25	293	1,100	1,500	3,000
572	50	311	OFFICE SUPPLIES <i>Includes usual office supplies.</i>	3,125	5,470	5,489	5,000	6,000	6,000
572	50	313	JANITORIAL SUPPLIES <i>Includes restroom supplies, towels, and all cleaning supplies.</i>	1,199	-	166	-	300	300
572	50	314	PHOTOCOPY SUPPLIES <i>For purchase of paper used in photocopier.</i>	1,311	914	2,274	1,500	1,800	1,800
572	50	350	TOOLS & EQUIPMENT	-	-	-	-	3,000	3,000
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows etc.</i>	6,484	6,540	8,950	6,880	7,000	7,000
572	50	421	TELEPHONE <i>Basic service and internet.</i>	9,403	6,754	4,337	7,500	7,500	7,500
572	50	422	POSTAGE <i>Includes postage charges for interlibrary loan books.</i>	775	586	337	1,000	700	800
572	50	450	EQUIPMENT RENTALS <i>Rental of copier. Also includes public video licensing fee.</i>	1,037	1,712	1,138	1,200	1,500	1,500
572	50	451	FACILITIES LEASE	49,581	52,000	52,000	52,000	52,000	52,000
572	50	471	ELECTRICITY	17,843	22,468	16,269	21,000	21,000	22,000
572	50	472	WATER/SEWER/GARBAGE	4,162	4,602	4,344	4,700	4,700	4,700

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 2 of 2  
EXPENSES

FUND 103-19			LIBRARY FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget
572	50	481	OFFICE MACHINE MAINTENANCE	592	-	-	600	1,000	1,000
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine maintenance and security.</i>	13,251	13,613	13,872	14,000	14,000	14,000
572	50	490	MISCELLANEOUS <i>Includes the cost of rebinding library books.</i>	647	537	347	750	800	1,000
572	50	510	CONTRACT LIBRARY SERVICES <i>Contract with Longview for Horizon services &amp; catalog module.</i>	6,519	7,849	10,118	9,000	6,000	6,000
572	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	29,786	31,486	28,821	33,000	34,000	35,000
572	90	530	SALES TAX ON PHOTOCOPIES <i>Sales tax we paid on photocopy revenues.</i>	224	213	217	250	250	250
594	72	642	DATA PROCESSING <i>Purchase two computers in 2021 and 2022.</i>	3,320	2,315	1,723	3,500	3,500	4,000
594	72	646	LIBRARY RESOURCES <i>For purchase of books and other library materials.</i>	31,787	32,331	31,238	35,000	45,000	45,000
594	72	647	MACHINERY & EQUIPMENT	-	-	-	-	2,000	2,000
<b>TOTAL LIBRARY FUND EXPENDITURES</b>				<b>\$ 597,831</b>	<b>\$ 630,940</b>	<b>\$ 682,050</b>	<b>\$ 746,465</b>	<b>\$ 766,332</b>	<b>\$ 699,831</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 104-51			PATHS AND TRAILS FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 488	\$ 1,786	\$ 3,102	\$ 4,382	\$ 5,687	\$ 6,992
336	00	87	MOTOR VEHICLE FUEL TAX	1,296	1,311	1,273	1,300	1,300	1,300
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	2	5	7	5	5	5
TOTAL PATHS AND TRAILS FUND REVENUES				\$ 1,786	\$ 3,102	\$ 4,382	\$ 5,687	\$ 6,992	\$ 8,297

Page 1 of 1  
EXPENSES95

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 105-15			KELSO STATION FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 14,486	\$ 21,499	\$ 23,220	\$ 20,141	\$ 20,141	\$ 20,141
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	95	239	296	200	100	100
362	50	00	LEASE REVENUES <i>Revenue from lease of station spaces.</i>	18,472	18,584	12,981	18,500	11,200	11,200
362	90	00	TRIPLE NET CHARGES <i>Revenue from tenants for use of common areas.</i>	12,646	12,646	12,646	12,600	12,646	12,646
369	90	00	MISCELLANEOUS <i>Revenue from vending machines and pay phones.</i>	114	180	156	100	200	200
397	00	00	OPERATING TRANSFER - GENERAL FUND <i>To cover revenue shortfall.</i>	26,470	27,570	27,860	29,480	41,854	40,609
<b>TOTAL KELSO STATION FUND REVENUES</b>				<b>\$ 72,283</b>	<b>\$ 80,718</b>	<b>\$ 77,159</b>	<b>\$ 81,021</b>	<b>\$ 86,141</b>	<b>\$ 84,896</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**EXPENSES**

<b>FUND 105-15</b>			<b>KELSO STATION FUND</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
508	00	000	ENDING FUND BALANCE	\$ 21,499	\$ 23,220	\$ 20,141	\$ 20,141	\$ 20,141	\$ 20,141
547	60	310	SUPPLIES	1,232	1,727	2,055	2,200	2,300	2,300
			<i>Building &amp; janitorial supplies.</i>						
547	60	411	PROFESSIONAL SERVICES - JANITORIAL	4,887	4,864	7,203	8,000	12,500	12,775
			<i>Payment for janitorial services.</i>						
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE	200	-	1,200	1,440	1,000	1,030
			<i>Payment for upkeep of grounds.</i>						
547	60	413	PROFESSIONAL SERVICES - SECURITY	5,313	4,800	4,780	6,000	5,000	5,000
			<i>Payment for security.</i>						
547	60	420	TELEPHONE/POSTAGE	2,548	2,597	2,794	2,640	2,800	2,900
			<i>Basic service and internet.</i>						
547	60	460	INSURANCE	3,851	4,185	4,191	4,600	4,500	4,800
			<i>Liability and property insurance.</i>						
547	60	470	UTILITY SERVICES	20,746	26,344	23,643	26,000	27,000	28,350
			<i>Costs for water/sewer/power/solid waste.</i>						
547	60	480	REPAIR AND MAINTENANCE	11,947	12,885	11,007	10,000	7,400	7,600
			<i>Miscellaneous repairs and maintenance of building.</i>						
547	60	490	MISCELLANEOUS EXPENSES	60	96	145	-	3,500	-
			<i>Security upgrades in 2021.</i>						
<b>TOTAL KELSO STATION FUND EXPENDITURES</b>				<b>\$ 72,283</b>	<b>\$ 80,718</b>	<b>\$ 77,159</b>	<b>\$ 81,021</b>	<b>\$ 86,141</b>	<b>\$ 84,896</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 106-20			STADIUM FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 120,662	\$ 108,069	\$ 125,564	\$ 116,528	\$ 100,048	\$ 139,668
313	30	00	HOTEL/MOTEL TAX <i>Represents 2% tax on lodging in hotels/motels in Kelso.</i>	207,833	174,772	177,955	185,000	120,000	175,000
337	00	00	INTERGOVERNMENTAL CONTRIBUTION	22,531	37,520	-	-	-	-
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,317	2,498	1,970	2,500	200	200
362	50	00	LEASE REVENUES <i>Lease to Chamber of Commerce for Visitor Center.</i>	10,920	10,920	10,920	10,920	10,920	10,920
369	90	00	MISCELLANEOUS REVENUES <i>Button sales, Depot prints and mugs.</i>	28	34	98	100	100	100
<b>TOTAL STADIUM FUND REVENUES</b>				<b>\$ 363,291</b>	<b>\$ 333,813</b>	<b>\$ 316,507</b>	<b>\$ 315,048</b>	<b>\$ 231,268</b>	<b>\$ 325,888</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 106-20			STADIUM FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 108,069	\$ 125,564	\$ 116,528	\$ 100,048	\$ 139,668	\$ 139,668
519	90	440	CITY ADVERTISING	1,112	1,112	-	-	-	-
			<i>Kelso promotion of miscellaneous programs.</i>						
557	30	100	VOLCANO CENTER ADMINISTRATION	52,083	52,082	67,880	72,000	70,000	72,000
			<i>7-day per week operation at the City Volcano Center.</i>						
557	30	460	VOLCANO CENTER INSURANCE	458	500	498	1,500	600	700
			<i>Volcano Center share of liability and property insurance.</i>						
557	30	490	COWLITZ MUSEUM	15,000	15,000	-	-	-	-
			<i>Contribution Cowlitz County Museum.</i>						
557	30	491	VOLCANO CENTER MISCELLANEOUS	976	976	436	1,500	1,000	1,000
			<i>Various miscellaneous items.</i>						
557	30	492	MISCELLANEOUS EVENTS	22,500	35,020	5,000	-	-	92,520
557	30	494	WAYFINDING PROJECT	22,531	48,309	11,165	20,000	-	-
557	30	496	BABE RUTH REGIONALS	9,562	20,000	-	-	-	-
557	30	497	REGIONAL PERFORMING ARTS	16,000	20,250	-	-	-	-
			<i>Contribution to the Regional Performing Arts Center.</i>						
597	00	010	HIGHLANDER FESTIVAL TRANSFER	15,000	15,000	15,000	20,000	20,000	20,000
			<i>Pays promotion expenses of the Highlander Festival.</i>						
597	00	011	PARK FUND TRANSFER	100,000	-	100,000	100,000	-	-
<b>TOTAL STADIUM FUND EXPENDITURES</b>				<b>\$ 363,291</b>	<b>\$ 333,813</b>	<b>\$ 316,507</b>	<b>\$ 315,048</b>	<b>\$ 231,268</b>	<b>\$ 325,888</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 107-31			HIGHLANDER FESTIVAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 4,443	\$ 6,969	\$ 7,500	\$ 9,644	\$ 9,644	\$ 9,644
			<i>Reserves available for spending.</i>						
362	80	00	BOOTH FEES	5,400	5,682	6,810	6,000	6,000	6,000
			<i>Non-food vendor booth fees.</i>						
362	80	01	BOOTH FEES - FOOD VENDORS	1,600	800	2,560	1,600	2,000	2,000
			<i>Food vendor booth fees.</i>						
362	80	02	FESTIVAL PROCEEDS - OTHER	5,182	6,132	5,495	6,000	5,500	5,500
347	90	02	DANCE COMPETITION	1,876	2,062	2,881	2,700	2,800	2,800
347	90	03	HIGHLAND GAMES	2,755	2,005	4,055	3,000	4,100	4,100
347	90	05	PIPING COMPETITION	-	-	-	200	200	200
347	90	06	FUN RUN/WALK	616	645	475	300	500	500
347	90	07	PARADE	-	-	-	600	600	600
369	90	00	MISCELLANEOUS REVENUES	1,188	1,426	1,543	2,000	1,500	1,500
			<i>Revenues from T-Shirt and Highlander Button sales.</i>						
397	00	00	TRANSFER FROM STADIUM FUND	15,000	15,000	15,000	20,000	20,000	20,000
			<i>Stadium Fund money can be used only for approved tourism promotion.</i>						
<b>TOTAL HIGHLANDER FESTIVAL FUND REVENUES</b>				<b>\$ 38,060</b>	<b>\$ 40,721</b>	<b>\$ 46,319</b>	<b>\$ 52,044</b>	<b>\$ 52,844</b>	<b>\$ 52,844</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 107-31			HIGHLANDER FESTIVAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 6,969	\$ 7,500	\$ 9,644	\$ 9,644	\$ 9,644	\$ 9,644
574	20	490	PROGRAMS	-	-	-	1,700	-	-
573	90	310	SUPPLIES	53	41	30	600	400	400
			<i>Miscellaneous office supplies.</i>						
573	90	340	HIGHLANDER T-SHIRTS/PRIZES	-	188	-	700	900	900
			<i>Pays for Highlander T-shirts and prizes.</i>						
573	90	341	HIGHLANDER BUTTONS	900	1,653	1,626	1,600	1,700	1,700
			<i>Pays for Highlander buttons.</i>						
573	90	440	ADVERTISING/TOURISM PROMOTION	4,960	5,276	4,718	8,000	8,000	8,000
			<i>Designed to bring tourists to Kelso / i.e. Radio spots. newspaper ads, banners, brochures, etc.</i>						
573	90	490	MISCELLANEOUS	5,521	5,232	7,782	8,000	8,000	8,000
573	90	491	PARADE/PERFORMERS	392	546	540	600	600	600
			<i>Pays expenses associated with the parade; prizes, bands, grand marshal, etc.</i>						
573	90	493	ENTERTAINMENT	14,185	14,962	14,969	15,000	16,000	16,000
573	90	495	DANCE COMPETITION	2,416	2,646	2,827	2,700	2,800	2,800
573	90	496	HIGHLAND GAMES	2,303	2,338	3,872	3,000	4,100	4,100
573	90	498	PIPING COMPETITION	-	-	-	200	200	200
573	90	499	FUN RUN/WALK	361	339	311	300	500	500
<b>TOTAL HIGHLANDER FESTIVAL FUND EXPENDITURES</b>				<b>\$ 38,060</b>	<b>\$ 40,721</b>	<b>\$ 46,319</b>	<b>\$ 52,044</b>	<b>\$ 52,844</b>	<b>\$ 52,844</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 108-21			PARK AND RECREATION FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 104,692	\$ 107,095	\$ 34,839	\$ 1,851	\$ 16,851	\$ 16,851
			<i>Reserves available for spending.</i>						
313	10	00	RETAIL SALES TAXES	234,146	241,843	603,795	295,365	337,275	347,675
334	00	00	STATE GRANTS	-	226,956	743,044	1,000,000	-	-
			<i>Grants for Tam O' Shanter Park project.</i>						
344	60	00	AIRPORT SERVICES	894	837	1,763	20,000	1,000	1,000
347	90	01	LEAGUE FEES	4,000	4,000	4,000	4,000	4,000	4,000
361	10	00	INVESTMENT INTEREST	648	700	3	400	100	100
			<i>Investment of idle cash.</i>						
362	40	00	PARK FACILITIES RENTAL	4,320	1,350	1	4,300	3,000	3,000
362	50	00	LEASE REVENUES	42,792	44,748	46,556	43,000	47,000	47,000
369	90	00	MISCELLANEOUS	20,525	12,437	15,266	22,000	15,000	15,000
			<i>Utility reimbursement for cell towers.</i>						
397	00	00	TRANSFER FROM GENERAL FUND	-	16,402	100,000	100,000	-	-
			<i>\$100K transfer for spray park improvements.</i>						
397	00	01	TRANSFER FROM STADIUM FUND	190,868	-	215,000	100,000	-	-
			<i>\$100K transfer from stadium fund in 2019 &amp; 100K transfer in 2020 for Tam O'Shanter Park project.</i>						
397	00	02	TRANSFER FROM VARIOUS FUNDS	-	-	600,000	-	-	-
			<i>Transfers from Wetland Mitigation Bank for Tam O' Shanter Park project.</i>						
<b>TOTAL PARK AND RECREATION FUND REVENUES</b>				<b>\$ 602,885</b>	<b>\$ 656,368</b>	<b>\$ 2,364,267</b>	<b>\$ 1,590,916</b>	<b>\$ 424,226</b>	<b>\$ 434,626</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 2  
EXPENSES

FUND 108-21			PARK AND RECREATION FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 107,095	\$ 34,839	\$ 1,851	\$ 16,851	\$ 16,851	\$ 16,851
569	00	470	CATLIN HALL NATURAL GAS	1,746	1,429	800	2,300	1,700	1,800
569	00	471	CATLIN HALL ELECTRICITY	2,867	4,000	4,668	4,700	3,700	3,700
569	00	472	CATLIN HALL WATER/SEWER	1,975	2,444	1,964	2,500	2,600	2,600
575	50	310	CATLIN HALL SUPPLIES	794	1,803	-	2,900	1,000	1,000
576	10	310	OFFICE SUPPLIES	15	218	591	450	500	500
576	10	420	TELEPHONE/POSTAGE	2,790	2,241	2,618	2,500	2,200	2,250
576	10	430	TRAVEL/TRAINING	733	196	681	1,000	1,000	1,000
576	80	100	PARK MAINTENANCE SALARIES <i>One full-time parks lead and one full-time parks utility.</i>	95,186	100,907	117,277	121,000	128,000	134,000
576	80	101	OVERTIME	2,463	4,256	3,716	3,200	3,000	3,100
576	80	110	PART- TIME SALARIES <i>Summertime temps.</i>	15,335	7,699	24,502	16,200	9,360	9,360
576	80	200	BENEFITS	43,654	52,821	59,243	65,700	67,000	69,000
576	80	314	OTHER OPERATING SUPPLIES	12,071	12,271	13,783	51,000	17,000	18,000
576	80	315	JANITORIAL SUPPLIES	4,445	5,553	4,717	8,000	8,500	8,600
576	80	320	FUEL	2,923	3,899	3,826	5,200	4,200	4,300
576	80	350	TOOLS & EQUIPMENT	-	53	658	700	700	700
576	80	411	PROFESSIONAL SERVICES	58,408	24,810	37,490	11,000	21,000	22,000
576	80	460	INSURANCE	9,896	11,763	12,511	13,000	13,000	14,000
576	80	451	EQUIPMENT RENTAL <i>Misc. rentals.</i>	-	-	120	300	300	300
576	80	470	ELECTRICITY	29,147	32,902	32,916	36,000	36,000	37,100
576	80	471	WATER/SEWER/GARBAGE	17,287	14,177	17,486	18,000	18,000	18,500
576	80	480	REPAIR/MAINTENANCE <i>Misc. building repairs.</i>	4,041	1,755	1,857	2,200	1,000	1,100

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 2 of 2  
EXPENSES

FUND 108-21			PARK AND RECREATION FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
576	80	483	VEHICLE REPAIRS	2,195	2,409	2,495	1,500	2,500	2,600
576	80	490	MISCELLANEOUS	771	4,514	2,028	2,200	2,300	2,500
576	80	492	JAIL CREW SERVICES	8,750	9,350	5,925	7,000	7,000	7,500
576	80	911	ENGINEERING SERVICES	3,142	1,549	172	5,000	700	750
576	90	912	INTERDEPARTMENTAL SERVICES	13,517	13,447	16,945	15,000	15,000	16,000
			<i>Parks maintenance performed by water/sewer/drainage staff.</i>						
576	80	940	EQUIPMENT RESERVE - DEPRECIATION	5,000	5,000	15,516	15,515	15,515	15,515
			<i>For future replacement of vehicles &amp; equipment.</i>						
594	76	645	EQUIPMENT PURCHASES	8,522	-	335	15,000	24,600	10,000
			<i>Security upgrades in 2021.</i>						
594	76	646	CAPITAL OUTLAY	148,117	46,181	-	100,000	-	10,000
			<i>Spray Park repair/upgrade in 2020.</i>						
594	07	100	TAM O' SHANTER PARKING IMPROVEMENTS	-	253,882	1,977,576	1,045,000	-	-
<b>TOTAL PARK AND RECREATION FUND EXPENDITURES</b>				<b>\$ 602,885</b>	<b>\$ 656,368</b>	<b>\$ 2,364,267</b>	<b>\$ 1,590,916</b>	<b>\$ 424,226</b>	<b>\$ 434,626</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**REVENUES**

<b>FUND 114</b>			<b>HUD GRANT FUND</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
			<b>DEPT 17 HUD #1</b>						
308	00	00	BEGINNING FUND BALANCE	\$ 196,135	\$ 197,396	\$ 201,477	\$ 255,264	\$ 260,000	\$ 261,500
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	1,261	2,896	4,818	18,000	1,500	2,500
			<i>Investment of idle cash.</i>						
369	90	00	HUD MISCELLANEOUS REPAYMENTS	-	1,185	48,969	4,600	-	-
			<i>Principal Payments on Promissory Notes.</i>						
			<b>DEPT 17 HUD#1-TOTAL</b>	<b>197,396</b>	<b>201,477</b>	<b>255,264</b>	<b>277,864</b>	<b>261,500</b>	<b>264,000</b>
			<b>DEPT 48 HUD #2, #3 &amp; #6</b>						
308	00	00	BEGINNING FUND BALANCE	347,091	328,543	151,072	147,396	110,896	71,196
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	3,339	4,416	1,946	3,500	300	500
			<i>Investment of idle cash.</i>						
369	90	00	HUD MISCELLANEOUS REPAYMENTS	38,113	8,039	54,378	20,000	20,000	20,000
			<i>Principal Payments on Promissory Notes.</i>						
			<b>DEPT 48 HUD #2, #3 &amp; #6-TOTAL</b>	<b>388,543</b>	<b>340,998</b>	<b>207,396</b>	<b>170,896</b>	<b>131,196</b>	<b>91,696</b>
			<b>TOTAL HUD GRANT FUND REVENUES</b>	<b>\$ 585,939</b>	<b>\$ 542,475</b>	<b>\$ 462,660</b>	<b>\$ 448,760</b>	<b>\$ 392,696</b>	<b>\$ 355,696</b>

Page 1 of 1  
EXPENSES76

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 115-23			FAÇADE IMPROVEMENT FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 448	\$ 452	\$ 460	\$ 470	\$ 470	\$ 470
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	4	8	10	-	-	-
397	00	00	TRANSFER FROM HUD FUND	-	-	-	35,000	-	-
<b>TOTAL FAÇADE IMPROVEMENT FUND REVENUES</b>				<b>\$ 452</b>	<b>\$ 460</b>	<b>\$ 470</b>	<b>\$ 35,470</b>	<b>\$ 470</b>	<b>\$ 470</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 115-23			FACADE IMPROVEMENT FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
509	00	000	ENDING FUND BALANCE	\$ 452	\$ 460	\$ 470	\$ 470	\$ 470	\$ 470
573	90	480	FACADES	-	-	-	35,000	-	-
TOTAL FACADE IMPROVEMENT FUND EXPENDITURES				\$ 452	\$ 460	\$ 470	\$ 35,470	\$ 470	\$ 470

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 120-40			CRIMINAL JUSTICE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 48,770	\$ 71,239	\$ 74,233	\$ 78,068	\$ 78,068	\$ 48,668
336	06	10	CRIMINAL JUSTICE - HIGH CRIME <i>Allocated to cities with a high rate of crime.</i>	58,655	59,405	64,399	55,000	65,000	65,000
336	06	21	CRIMINAL JUSTICE - VIOLENT CRIMES / POPULATION <i>Allocated to cities with a high violent crime rate.</i>	6,649	10,632	10,731	7,000	4,000	4,000
336	06	26	CRIMINAL JUSTICE DCD - SPECIAL PROGRAMS <i>Programs 1 through 3 which include: innovative law enforcement strategies, at risk childrens programs, and domestic violence programs.</i>	12,283	12,556	13,028	13,000	14,000	14,000
336	06	51	IMPAIRED DRIVING <i>For the implementation of DUI statutes.</i>	5,078	1,771	1,683	2,000	2,000	2,000
337	21	00	DRUG TASK FORCE GRANT SHARE <i>City share of Federal drug task force grant, received as reimbursement for salaries, benefits, and allowances for Kelso police officers assigned to the drug task force.</i>	107,024	63,632	113,268	111,000	122,000	128,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	149	489	605	1,400	150	150
369	90	00	SEIZURES/FORFEITURES	4,905	2,053	416	1,000	1,000	1,000
397	00	02	TRANSFER FROM GENERAL FUND	67,982	96,179	57,709	82,485	70,000	75,000
<b>TOTAL CRIMINAL JUSTICE FUND REVENUES</b>				<b>\$ 311,495</b>	<b>\$ 317,956</b>	<b>\$ 336,072</b>	<b>\$ 350,953</b>	<b>\$ 356,218</b>	<b>\$ 337,818</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 120-40			CRIMINAL JUSTICE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 71,239	\$ 74,233	\$ 78,068	\$ 78,068	\$ 48,668	\$ 16,768
521	30	110	DRUG TASK FORCE - SALARIES <i>Salaries for 2 Officers assigned the Drug Task Force.</i>	164,589	168,962	173,189	177,675	187,000	196,000
521	30	111	DRUG TASK FORCE - OVERTIME <i>Overtime for 2 Officers assigned the Drug Task Force.</i>	4,948	1,727	2,536	12,000	12,750	13,250
521	30	140	DRUG TASK FORCE - EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	1,670	1,711	1,754	1,790	1,700	1,700
521	30	200	DRUG TASK FORCE - BENEFITS <i>Benefits for 2 Officers assigned the Drug Task Force.</i>	53,960	56,031	60,208	65,820	86,000	90,000
521	30	310	COMMUNITY ORIENTED POLICING - SUPPLIES <i>Children and youth programs.</i>	4,545	4,646	6,051	5,000	6,000	6,000
521	31	420	TELEPHONE/POSTAGE	-	-	2,215	-	2,100	2,100
521	90	490	EMERGENCY SUPPORT SHELTER (DCD #3) <i>Contribution to the Emergency Support Shelter.</i>	4,544	4,646	6,051	4,600	6,000	6,000
521	90	510	TASK FORCE COUNTY MATCH	6,000	6,000	6,000	6,000	6,000	6,000
<b>TOTAL CRIMINAL JUSTICE FUND EXPENDITURES</b>				<b>\$ 311,495</b>	<b>\$ 317,956</b>	<b>\$ 336,072</b>	<b>\$ 350,953</b>	<b>\$ 356,218</b>	<b>\$ 337,818</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**REVENUES**

<b>FUND 125-62</b>			<b>TRANSPORTATION IMPROVEMENT DISTRICT</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
308	00	00	BEGINNING FUND BALANCE	\$ 11,979	\$ 35,221	\$ 60,160	\$ 63,506	\$ 68,506	\$ 46,906
			<i>Reserves available for spending.</i>						
344	90	00	VEHICLE LICENSING FEE	188,242	199,939	203,346	190,000	200,000	200,000
			<i>Annual fee for each vehicle registered within City limits.</i>						
<b>TOTAL TBD FUND REVENUES</b>				<b>\$ 200,221</b>	<b>\$ 235,160</b>	<b>\$ 263,506</b>	<b>\$ 253,506</b>	<b>\$ 268,506</b>	<b>\$ 246,906</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
509	00	000	ENDING FUND BALANCE	\$ 35,221	\$ 60,160	\$ 63,506	\$ 68,506	\$ 46,906	\$ 23,006
597	00	000	TRANSFER TO ARTERIAL STREETS	165,000	175,000	200,000	-	-	-
597	00	000	TRANSFER TO DEBT SERVICE FUND <i>For debt sevice on 2016 G.O. Bond which funded rehab of Yew Street and Minor Road.</i>	-	-	-	185,000	221,600	223,900
<b>TOTAL TBD FUND EXPENDITURES</b>				<b>\$ 200,221</b>	<b>\$ 235,160</b>	<b>\$ 263,506</b>	<b>\$ 253,506</b>	<b>\$ 268,506</b>	<b>\$ 246,906</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 206-46			2011 LIMITED TAX G.O. BOND FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 2,167,571	\$ 2,389,556	\$ 2,671,773	\$ 2,171,481	\$ 2,206,581	\$ 2,209,581
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	18,232	29,497	46,146	30,000	3,000	4,000
366	10	00	INTEREST - INTERFUND LOAN	3,973	3,802	5,846	6,100	1,500	2,000
369	90	00	MISCELLANEOUS	290,248	264,320	48,616	-	-	-
			<i>Receipts from Mitigation Bank and sale of City properties.</i>						
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2011 G.O. BOND	437,468	430,963	432,733	435,233	211,500	211,800
			<i>2021: \$211,500 Capital projects Fund.</i>						
			<i>2022: \$211,800 Capital projects Fund.</i>						
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2016 G.O. BOND	-	-	-	-	221,600	223,900
			<i>2021: \$221,600 TBD Fund.</i>						
			<i>2022: \$223,900 TBD Fund.</i>						
<b>TOTAL 2003 LTD TAX BOND FUND REVENUES</b>				<b>\$ 2,917,492</b>	<b>\$ 3,118,138</b>	<b>\$ 3,205,114</b>	<b>\$ 2,642,814</b>	<b>\$ 2,644,181</b>	<b>\$ 2,651,281</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 206-46			2011 LIMITED TAX G. O. BOND FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 2,389,556	\$ 2,671,773	\$ 2,171,481	\$ 1,801,581	\$ 2,209,581	\$ 2,214,081
581	10	000	INTERFUND LOAN DISBURSEMENT	-	-	-	405,000	-	-
			<i>Loan to Park fund.</i>						
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2011 G.O. BOND	145,000	145,000	145,000	155,000	160,000	165,000
			<i>Final payment due December 1, 2028. Balance at end of 2020, \$1,440,000.</i>						
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2016 G.O. BOND	125,000	125,000	135,000	135,000	135,000	140,000
			<i>Final payment due December 1, 2035. Balance at end of 2020, \$2,520,000.</i>						
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST	65,768	63,013	59,533	55,933	51,500	46,800
			<i>Semi-annual payments due June and December 1.</i>						
592	19	830	2016 BOND ISSUE PAYMENT - INTEREST	100,700	96,950	93,200	89,300	86,600	83,900
			<i>Semi-annual payments due June and December 1.</i>						
592	19	890	MISCELLANEOUS DEBT SERVICE COSTS	600	-	900	1,000	1,500	1,500
			<i>Miscellaneous bank charges.</i>						
597	00	00	TRANSFER TO PARK FUND	90,868	16,402	600,000	-	-	-
<b>TOTAL 2003 LTD TAX BOND FUND EXPENDITURES</b>				<b>\$ 2,917,492</b>	<b>\$ 3,118,138</b>	<b>\$ 3,205,114</b>	<b>\$ 2,642,814</b>	<b>\$ 2,644,181</b>	<b>\$ 2,651,281</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**REVENUES**

<b>FUND 301-60</b>			<b>CAPITAL PROJECTS FUND</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 130,671	\$ 239,074	\$ 341,828	\$ 316,419	\$ 206,986	\$ 115,586
318	34	00	REAL ESTATE EXCISE TAXES <i>Revenues from the locally imposed REET (1/4 of 1%).</i>	237,737	217,842	179,224	100,000	120,000	110,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	666	3,600	4,900	1,500	100	100
397	00	00	TRANSFER FROM GENERAL FUND	-	11,312	-	-	-	-
<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>				<b>\$ 369,074</b>	<b>\$ 471,828</b>	<b>\$ 525,952</b>	<b>\$ 417,919</b>	<b>\$ 327,086</b>	<b>\$ 225,686</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 301-60			CAPITAL PROJECTS FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 239,074	\$ 341,828	\$ 316,419	\$ 206,986	\$ 115,586	\$ 13,886
597	00	002	TRANSFER TO FUND 206 <i>For debt service on 2011 G. O. Bond.</i>	130,000	130,000	209,533	210,933	211,500	211,800
TOTAL CAPITAL PROJECTS FUND EXPENDITURES				\$ 369,074	\$ 471,828	\$ 525,952	\$ 417,919	\$ 327,086	\$ 225,686

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**REVENUES**

<b>FUND 402-24</b>			<b>SOLID WASTE FUND</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 275,479	\$ 298,022	\$ 267,903	\$ 249,601	\$ 272,170	\$ 308,220
343	70	11	RESIDENTIAL FEES <i>7% increase for 2021 &amp; 5% increase for 2022.</i>	718,237	736,454	769,504	827,528	886,000	930,000
343	70	12	COMMERCIAL FEES <i>7% increase for 2021 &amp; 5% increase for 2022.</i>	843,682	870,895	900,935	1,012,610	980,000	1,028,000
343	70	13	RESIDENTIAL RECYCLING FEES <i>No increase 2019 and 2020.</i>	33,279	34,210	34,292	30,000	35,000	35,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,303	2,617	2,996	1,750	250	250
367	00	00	MISCELLANEOUS	915	692	3,054	500	1,000	1,000
<b>TOTAL SOLID WASTE FUND REVENUES</b>				<b>\$1,872,895</b>	<b>\$1,942,890</b>	<b>\$1,978,684</b>	<b>\$2,121,989</b>	<b>\$2,174,420</b>	<b>\$2,302,470</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 402-24			SOLID WASTE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	00	ENDING FUND BALANCE	\$ 298,022	\$ 267,903	\$ 249,601	\$ 272,170	\$ 308,220	\$ 358,370
537	10	511	STATE EXAMINER'S CHARGES	-	3,277	3,547	3,600	4,300	4,500
537	60	510	COUNTY LANDFILL COSTS	495,854	513,586	518,100	580,000	592,000	610,000
537	70	100	SALARIES	6,682	6,845	6,993	6,900	7,100	7,300
			<i>Solid waste coordinator.</i>						
537	70	200	BENEFITS	920	1,396	2,369	900	1,000	1,000
			<i>Solid waste coordinator.</i>						
537	70	310	SUPPLIES	1,172	1,289	2,181	2,200	2,000	2,000
537	70	311	ADOPT A STREET	3,389	-	145	3,200	3,000	3,000
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE)	703,653	749,698	761,397	813,405	800,000	840,000
			<i>Contract with Waste Control. Includes fuel surcharge.</i>						
537	70	411	PROFESSIONAL SERVICES (RECYCLING)	15,759	35,558	35,860	38,000	36,000	37,800
			<i>Waste Control - Drop Box Sites.</i>						
537	70	412	RECYCLING	4,184	3,018	7,633	5,000	5,000	5,000
			<i>Promotion &amp; site maintenance.</i>						
537	70	420	POSTAGE	3,591	3,578	3,918	4,200	4,200	4,200
537	70	460	INSURANCE	2,416	2,126	2,359	2,300	2,500	2,600
			<i>Solid Waste Fund share of City Liability insurance.</i>						
537	70	480	HARDWARE MAINTENANCE	405	191	186	500	500	500
			<i>Computer hardware maintenance.</i>						
537	70	481	SOFTWARE MAINTENANCE	4,594	14,647	25,122	5,000	8,000	8,200
			<i>Computer software maintenance for network server.</i>						
537	90	490	MISCELLANEOUS EXPENSE	6,530	3,232	6,419	8,000	6,500	6,700
			<i>Nuisance abatement clean up.</i>						
537	90	530	STATE UTILITY EXCISE TAX	83,088	85,508	88,672	95,600	105,000	110,000
			<i>3.6% Refuse Collection Tax and 1.75% B&amp;O Service Tax.</i>						
537	90	540	CITY B & O TAX	158,596	163,637	169,872	187,014	190,100	200,000
			<i>Payments to General Fund for B &amp; O Taxes at 10%.</i>						
537	90	910	INTERDEPARTMENTAL SERVICES	72,276	75,846	76,542	81,000	86,000	88,000
			<i>Reimburse the General Fund for professional services.</i>						
537	90	910	INTERDEPARTMENTAL SERVICES	11,764	11,555	17,768	13,000	13,000	13,300
			<i>Reimburse the W/S Fund for professional services.</i>						
<b>TOTAL SOLID WASTE FUND EXPENDITURES</b>				<b>1,872,895</b>	<b>1,942,890</b>	<b>1,978,684</b>	<b>2,121,989</b>	<b>2,174,420</b>	<b>2,302,470</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
REVENUES

FUND 403-25			WATER FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 3,504,710	\$ 4,094,087	\$ 4,289,822	\$ 5,011,937	\$ 4,883,971	\$ 3,326,569
			<i>Reserves available for spending.</i>						
336	00	00	INTERGOVERNMENTAL	-	-	76,175	13,000	13,000	13,000
			<i>Payments from Cowlitz 2 for improvements at City Shop.</i>						
343	40	23	RESIDENTIAL WATER SALES	1,763,627	1,787,671	1,827,329	1,915,000	2,050,000	2,155,000
			<i>7% increase for 2021 and 2022.</i>						
343	40	24	COMMERCIAL WATER SALES	663,189	685,165	700,795	712,000	685,000	720,000
			<i>7% increase for 2021 and 2022.</i>						
343	40	25	DAVIS TERRACE/PUD WATER SALES	65,868	57,965	58,969	65,000	60,000	63,000
			<i>7% increase for 2021 and 2022.</i>						
343	40	26	INDUSTRIAL WATER SALES	1,045,610	1,103,898	1,124,432	1,129,000	1,185,000	1,240,000
			<i>7% increase for 2021 and 2022.</i>						
343	40	27	CLEANING USAGE FEE	1,625	2,525	1,150	2,000	2,000	2,000
343	40	29	WATER CONNECTION FEES	5,806	4,400	5,150	3,500	5,000	5,000
343	40	30	UTILITY FINANCE CHARGE	1,312	1,028	497	2,000	-	-
343	40	42	FIRE SPRINKLER FEES	23,162	37,691	37,174	36,000	35,000	35,000
343	40	91	TURN ON/OFF FEES	52,762	58,056	46,091	50,000	30,000	30,000
344	60	00	PROFESSIONAL SERVICES - AIRPORT	-	581	2,111	-	-	-
349	10	00	I. F. SERVICES	37,161	46,544	40,352	37,500	38,000	39,500
361	10	00	INVESTMENT INTEREST	31,464	58,557	89,960	67,500	10,000	12,000
369	90	00	MISCELLANEOUS REVENUES	3,768	17,950	7,730	10,000	10,000	10,000
397	00	01	TRANSFERS FROM OTHER FUNDS	16,021	43,561	-	-	506,252	-
<b>TOTAL WATER FUND REVENUES</b>				<b>\$ 7,216,085</b>	<b>\$ 7,999,679</b>	<b>\$ 8,307,737</b>	<b>\$ 9,054,437</b>	<b>\$ 9,513,223</b>	<b>\$ 7,651,069</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 6  
**EXPENSES**

FUND 403-25				2017	2018	2019	2020	2021	2022
ACCOUNT #				Actual	Actual	Actual	Budget	Budget	Budget
WATER FUND NARRATIVE									
508	00	000	ENDING FUND BALANCE	\$ 4,094,087	\$ 4,289,822	\$ 5,011,937	\$ 3,883,971	\$ 3,326,569	\$ 1,596,169
<b>WATER DISTRIBUTION</b>									
534	10	510	STATE EXAMINER CHARGES	-	4,390	5,015	4,400	5,800	6,000
534	50	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, &amp; longevity. Salaries include 1/3 PW Superintendent, a 1/2 W/S Supervisor, 1/2 Dept. Assistant, 1 Dept. Lead, 1/2 Pump Technician, and 4 W/S Maint. Technicians.</i>	366,073	414,425	442,566	438,000	460,000	477,000
534	50	110	OVERTIME & STANDBY	92,697	104,807	79,972	90,000	90,000	90,000
534	50	120	PART TIME HELP	7,890	10,184	18,044	12,500	21,600	21,600
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	185,424	174,423	173,086	220,500	223,000	231,000
534	50	310	SUPPLIES <i>Cross connection supplies, pipe, meters, valves, hydrants and meter boxes.</i>	131,156	134,212	114,896	140,000	160,000	160,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	136	162	428	500	500	500
534	50	321	FUEL - VEHICLES	14,658	17,629	18,372	19,000	19,000	19,000
534	50	350	TOOLS <i>Tools for service trucks.</i>	1,821	2,224	704	3,000	3,000	3,000
534	50	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	29,750	45,771	64,546	35,000	35,000	35,000
534	50	420	PHONE & POSTAGE	12,887	13,704	15,062	14,000	14,000	14,000
534	50	430	TRAVEL <i>Continued education and misc. seminars.</i>	6,377	4,766	1,348	5,000	5,000	5,000
534	50	451	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers, man lifts.</i>	1,189	2,391	1,823	2,500	2,500	2,500
534	50	460	INSURANCE	47,681	49,908	53,001	55,000	55,000	57,000
534	50	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	41,286	34,113	35,110	48,000	48,000	48,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Leak detection asphalt repairs &amp; meter repairs.</i>	6,619	23,718	20,536	80,000	40,000	40,000
534	50	481	SHOP AND RADIO REPAIR	1,455	1,990	779	2,000	2,000	2,000
534	50	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	511	276	186	-	300	300

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 2 of 6  
**EXPENSES**

<b>FUND 403-25</b>			<b>WATER FUND</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	14,758	22,475	39,931	10,600	20,000	20,000
534	50	486	VEHICLE MAINTENANCE	30,264	32,585	46,079	40,000	40,000	40,000
534	50	490	MISCELLANEOUS EXPENSES <i>Dept. oh Health licenses, CDL renewals, &amp; registrations.</i>	10,997	8,647	6,896	11,500	11,500	12,500
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 distribution).</i>	96,476	99,225	101,297	105,000	109,000	114,000
534	50	541	CITY B & O TAX <i>1.75% of connection chg/turn-on (1/2 distribution).</i>	179,712	184,337	187,926	194,000	200,600	210,500
534	50	910	INTERDEPARTMENTAL SERVICES <i>10% of water sales (1/2 distribution).</i>	78,045	87,251	85,627	91,500	97,500	100,200
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Reimburse the General Fund for professional services.</i>	6,710	6,523	27,280	15,000	15,000	15,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>To reimburse General Fund for engineering services.</i>	64,000	64,000	87,000	477,000	120,600	120,600
534	50	953	OFFICE RENTAL <i>For future replacement of vehicles &amp; equipment.</i>	6,000	6,000	6,000	6,000	6,000	6,000
582	34	720	2020 BOND ISSUE PAYMENTS - PRINCIPAL <i>Rental charges for office space at finance department.</i>	-	-	-	-	323,404	321,600
582	34	721	2010 BOND ISSUE PAYMENTS - PRINCIPAL <i>2040 payoff.</i>	205,000	215,000	225,000	225,000	-	-
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2020 payment \$0. 2020 payoff.</i>	13,907	200,097	258,290	258,290	254,000	254,000
592	34	830	ANNUAL INTEREST PAYMENT 2020 REVENUE BOND <i>Balance after 2020 payment \$3,874K. 2035 payoff.</i>	-	-	-	-	60,900	61,700
592	34	890	DEBT ISSUE COSTS <i>2040 payoff.</i>	46,076	350	727	2,500	1,000	1,000
592	34	831	ANNUAL INTEREST PAYMENT - SRF LOANS <i>Semi-annual interest payments. 2035 payoff.</i>	1,130	22,090	64,738	61,990	58,000	54,000
592	34	832	ANNUAL INTEREST PAYMENT 2010 REVENUE BOND <i>Semi-annual interest payments. 2020 payoff.</i>	159,933	152,030	145,765	138,000	-	-
594	34	630	CAPITAL EXPENSE - STRUCTURES <i>Pump station roof repairs.</i>	466	261,026	27,135	120,000	120,000	20,000
594	34	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc pump replacements.</i>	3,829	6,443	450	20,000	40,000	20,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	515,500	3,815,000	200,000	1,000,000	2,353,500	2,233,000
<b>WATER DISTRIBUTION - SUB TOTAL</b>				<b>2,380,413</b>	<b>6,222,172</b>	<b>2,555,615</b>	<b>3,945,780</b>	<b>5,015,704</b>	<b>4,816,000</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 5 of 6  
EXPENSES

FUND 403-25			2017	2018	2019	2020	2021	2022
ACCOUNT #			Actual	Actual	Actual	Budget	Budget	Budget
		<b>WATER TREATMENT</b>						
538	10	510 STATE EXAMINER CHARGES	-	4,390	5,015	4,400	5,800	6,000
538	40	100 SALARIES <i>Includes COLA, sick pay buyback, step increases, and longevity. Salaries include 1/3 PW Superintendent, WTP Supervisor and WTP Operator.</i>	172,634	170,956	155,852	182,000	187,000	191,000
538	40	110 OVERTIME	1,994	1,708	3,191	2,000	4,000	4,150
538	40	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	75,757	67,004	58,428	83,500	88,000	91,000
538	40	310 SUPPLIES <i>Water Treatment Plant chemicals.</i>	55,296	57,061	90,949	76,000	70,000	71,000
538	40	311 SUPPLIES - PURCHASE WATER <i>Purchase water from the City of Longview.</i>	-	-	-	2,000	50,000	55,000
538	40	321 FUEL - VEHICLES	738	781	683	700	600	650
538	40	350 TOOLS <i>Misc. hand tools.</i>	929	1,351	966	1,000	800	800
538	40	410 PROFESSIONAL SERVICES - TESTING <i>Meter reading, DOH testing and backflow testing.</i>	24,470	24,201	24,273	28,500	20,000	21,000
538	40	420 TELEMETERING/PHONE/POSTAGE <i>Telemetry for SE reservoir and PUD systems.</i>	5,645	4,997	5,339	5,500	5,500	5,600
538	40	430 TRAVEL <i>Miscellaneous training and seminars.</i>	1,231	-	514	1,000	500	750
538	40	451 EQUIPMENT RENTAL	-	-	-	500	250	250
538	40	460 INSURANCE	47,680	49,907	53,001	55,000	55,000	57,000
538	40	470 UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	84,645	141,540	129,750	117,000	117,000	117,000
538	40	480 WATER TREATMENT PLANT MAINTENANCE <i>Pump repairs.</i>	24,055	33,733	22,466	45,000	40,000	40,000
538	40	482 HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	217	191	186	-	400	35,000
538	40	483 SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	4,066	4,156	3,116	3,500	3,200	3,200
538	40	486 VEHICLE MAINTENANCE	315	512	57	500	500	500
538	40	490 MISCELLANEOUS EXPENSE <i>Includes Dept. of Health operating permits &amp; security services.</i>	12,496	14,491	11,786	15,300	13,300	13,300

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 6 of 6  
EXPENSES

FUND 403-25			WATER FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
538	40	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 Wat. Treatment). 1.75% of connection chg/turn-on (1/2 treatment).</i>	96,476	99,225	101,297	105,000	109,000	114,000
538	40	541	CITY B & O TAX <i>10% of gross revenues.</i>	179,712	184,337	187,926	194,000	200,600	210,500
538	40	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	91,000	95,000	90,000	91,500	97,500	100,200
538	40	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	47	-	381	5,000	5,000	5,000
538	40	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles &amp; equipment.</i>	4,000	4,000	-	2,000	4,000	4,000
538	40	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000	6,000	6,000	6,000	6,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOANS <i>State Revolving Fund loans to finance Water Treatment Plant construction the City. Balance after payments on the 1999 SRF loan \$0. Payoff 2020. Balance after payments on the 2002 SRF loan \$159,184. Payoff 2022.</i>	187,506	187,506	187,506	187,506	80,000	80,000
592	38	831	ANNUAL INTEREST PAYMENT - SRF LOANS <i>To finance Water Treatment Plant construction. 1999 SRF loan payoff 2020. 2002 SRF loan payoff 2022.</i>	17,921	26,394	10,189	6,280	3,000	2,000
594	40	650	CAPITAL EXPENSE - EQUIPMENT	797	-	97	4,000	4,000	4,000
WATER TREATMENT - SUB TOTAL				1,095,627	1,179,441	1,148,968	1,224,686	1,170,950	1,238,900
TOTAL WATER FUND EXPENDITURES				\$ 7,570,127	\$ 11,691,435	\$ 8,716,520	\$ 9,054,437	\$ 9,513,223	\$ 7,651,069

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 404-17			WATER CAPITAL RESERVE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 750,107	\$ 178,319	\$ (134,105)	\$ (130,467)	\$ 651,033	\$ 651,033
334	00	00	STATE GRANTS	164,964	145,500	-	-	-	-
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	2,868	981	2,363	6,500	2,200	2,700
385	40	00	CAPITAL RECOVERY CHARGES - WATER <i>Fees charged for water hook-up.</i>	47,741	33,288	125,103	10,000	35,000	35,000
397	00	00	TRANSFER FROM WATER/SEWER <i>Transfer from W/S to complete projects.</i>	515,500	3,815,000	200,000	1,000,000	2,253,500	2,233,000
TOTAL WATER CAPITAL RESERVE FUND REVENUES				\$1,481,180	\$4,173,088	\$193,361	\$886,033	\$2,941,733	\$2,921,733

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 404-17			WATER CAPITAL RESERVE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	020	ENDING FUND BALANCE	\$ 178,319	\$ (134,105)	\$ (130,467)	\$ (798,967)	\$ 651,033	\$ 651,033
534	10	530	STATE UTILITY TAX	716	8,107	1,881	-	700	700
			<i>1.75% of Capital Recovery charges.</i>						
594	10	005	MINOR ROAD RESERVOIR UPGRADES	992,152	3,482,083	305,575	-	-	-
594	14	414	WATER SYSTEM MAPPING	9,653	3,680	381	-	-	-
594	15	002	SOUTH KELSO DRIVE WATERLINE	208,744	-	-	-	-	-
594	17	401	WEST KELSO COWLITZ WAY CONNECTION	78,970	78,323	1,238	800,000	880,000	-
594	17	402	WATER SYSTEM PLAN UPDATE	1,207	26,367	40,559	210,000	30,000	-
594	20	631	PAXTON SUPPLY LINE	-	-	-	200,000	200,000	1,120,000
594	20	632	WATER SYSTEM IMPROVEMENTS WEST MAIN PH 2	-	-	-	225,000	100,000	-
594	21	631	DAVIS TERRACE METER REPLACEMENT	-	-	-	-	100,000	-
594	21	632	SOUTH PACIFIC UPGRADES	-	-	-	-	120,000	-
594	21	633	WEST VISTA WATER IMPROVEMENTS	-	-	-	-	10,000	-
594	21	634	TREATMENT PLANT VFD REPLACEMENT	-	-	-	-	100,000	515,000
			<i>Variable frequency drive.</i>						
594	21	635	MILL STREET WELL WATER QUALITY TEST	-	-	-	-	50,000	-
594	21	636	PUMP STATION FLOW METERS	-	-	-	-	75,000	-
594	21	637	SOUTH 4TH AVE WATERLINE REPLACEMENT	-	-	-	-	170,000	-
594	21	635	EMERGENGY RESPONSE PLAN UPDATE	-	-	-	-	30,000	-
594	22	631	SOURCE EVALUATION STUDY	-	-	-	-	100,000	150,000
594	22	632	NORTH KELSO TRANSMISSION LINE - DESIGN	-	-	-	-	-	210,000
594	34	631	ANNUAL REPLACEMENT PROGRAM	11,419	288,040	-	250,000	325,000	275,000
			<i>2021 - Teresa Drive/Cedar Falls 2022 TBD</i>						
TOTAL WATER CAPITAL RES. FUND EXPENDITURES				\$ 1,481,180	\$ 3,752,495	\$ 219,167	\$ 886,033	\$ 2,941,733	\$ 2,921,733

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 405-25			SEWER FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 1,706,085	\$ 1,757,740	\$ 1,604,128	\$ 1,378,050	\$ 3,135,548	\$ 2,775,110
			<i>Reserves available for spending.</i>						
336	00	00	INTERGOVERNMENTAL	-	-	76,175	13,000	13,000	13,000
			<i>Payments from Cowlitz 2 for improvements at City Shop.</i>						
343	50	21	RESIDENTIAL SEWER	2,955,863	3,014,917	2,720,491	3,134,000	2,800,000	2,880,000
			<i>3% increase for 2021 and 2022.</i>						
343	50	22	COMMERCIAL SEWER	848,407	895,114	1,240,048	900,000	1,380,000	1,420,000
			<i>3% increase for 2021 and 2022.</i>						
343	50	23	INDUSTRIAL SEWER	1,418,681	1,551,425	1,571,291	1,527,000	1,557,000	1,588,000
			<i>3% increase for 2021 and 2022.</i>						
349	10	00	I. F. SERVICES	35,206	47,153	42,462	37,500	38,000	39,500
361	10	00	INVESTMENT INTEREST	9,465	27,804	26,314	20,000	1,000	1,500
369	90	00	MISCELLANEOUS REVENUES	25	490	-	-	-	-
382	80	00	SRF LOAN PROCEEDS	-	-	-	2,000,000	-	-
<b>TOTAL SEWER FUND REVENUES</b>				<b>\$ 6,973,732</b>	<b>\$ 7,294,643</b>	<b>\$ 7,280,909</b>	<b>\$ 9,009,550</b>	<b>\$ 8,924,548</b>	<b>\$ 8,717,110</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 3 of 6  
**EXPENSES**

FUND 405-25			SEWER FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	00	ENDING FUND BALANCE	\$ 1,757,740	\$ 1,604,128	\$ 1,378,050	\$ 1,135,548	\$ 2,775,110	\$ 949,488
535	10	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, &amp; longevity. Salaries include 1/3 PW Superintendent, a 1/2 W/S Supervisor, 1/2 Dept. Assistant, 1 Dept. Lead, 1/2 Pump Technician, and 4 W/S Maint. Technicians.</i>	362,720	410,973	441,163	437,700	460,000	477,000
535	10	110	OVERTIME & STANDBY	7,782	9,182	55,959	17,500	20,000	20,000
535	10	120	PART TIME HELP	7,890	10,460	18,573	12,500	21,600	21,600
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	162,104	159,218	187,195	220,500	223,000	231,000
535	10	310	SUPPLIES	67,101	67,446	80,266	70,000	70,000	70,000
535	10	320	FUEL - EMERGENCY GENERATOR	833	1,193	508	1,500	1,500	1,500
535	10	350	TOOLS <i>Tools for service trucks.</i>	1,312	1,201	662	2,500	2,500	2,500
535	10	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	11,449	27,730	45,609	22,000	25,000	25,000
535	10	413	STATE EXAMINER CHARGES	-	5,854	6,687	6,200	7,700	8,000
535	10	420	PHONE/POSTAGE	15,855	16,122	18,508	16,000	16,500	17,000
535	10	430	TRAVEL <i>Continued education.</i>	1,025	852	908	3,500	3,000	3,000
535	10	460	INSURANCE	127,489	134,787	116,466	148,000	92,000	94,000
535	10	451	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	4,152	3,710	1,518	4,000	5,000	5,000
535	10	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	25,697	31,468	23,357	39,000	35,000	35,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, concrete repair and sewer pump station cleaning and pump replacement.</i>	55,310	49,099	80,098	80,000	80,000	80,000
535	10	481	SHOP AND RADIO REPAIR	1,455	1,905	779	1,500	1,500	1,500
535	10	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	805	191	186	-	500	500
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	17,347	25,500	40,542	10,257	15,000	16,000
535	10	490	MISCELLANEOUS EXPENSES <i>Training, clothing and laundry.</i>	16,438	6,660	6,763	7,000	7,000	8,000

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 4 of 6  
EXPENSES

86

FUND 405-25			SEWER FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
535	10	510	REGIONAL SEWAGE TREATMENT <i>Based on actual average flow.</i>	2,894,570	2,940,777	2,934,347	2,970,000	2,300,000	2,300,000
535	10	511	BEACON HILL <i>For West Kelso Interceptor.</i>	2,345	-	-	2,345	2,345	2,345
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to TRWWA.</i>	78,979	84,735	86,954	86,000	116,000	121,000
535	10	541	CITY B & O TAX <i>10% of gross sewer revenues.</i>	521,632	545,242	552,235	556,000	573,000	588,800
535	10	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	109,046	118,251	115,627	122,000	130,000	133,600
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	8,508	7,141	15,914	20,000	22,000	22,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles &amp; equipment.</i>	45,000	45,000	57,996	318,000	80,400	80,400
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000	6,000	6,000	6,000	6,000
535	50	321	FUEL - VEHICLES	14,658	17,629	18,372	19,000	19,000	19,000
535	50	481	VEHICLE MAINTENANCE	30,451	33,357	46,297	40,000	40,000	40,000
582	35	720	2020 BOND ISSUE PAYMENTS - PRINCIPAL <i>2040 payoff.</i>	-	-	-	-	66,600	69,930
592	35	830	ANNUAL INTEREST PAYMENT 2020 REVENUE BOND <i>2040 payoff.</i>	-	-	-	-	54,793	52,947
594	35	630	CAPITAL EXPENSE - STRUCTURES <i>Pump station roof repairs.</i>	466	261,026	27,135	140,000	140,000	25,000
594	35	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc pump repair/replacements.</i>	29,791	6,069	6,107	20,000	40,000	20,000
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects..</i>	589,500	650,000	810,000	2,475,000	1,472,500	3,170,000
<b>TOTAL SEWER FUND EXPENDITURES</b>				<b>\$ 6,975,450</b>	<b>\$ 7,282,906</b>	<b>\$ 7,180,781</b>	<b>\$ 9,009,550</b>	<b>\$ 8,924,548</b>	<b>\$ 8,717,110</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
REVENUES

FUND 407-52			DRAINAGE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 236,055	\$ 124,709	\$ 88,840	\$ 167,039	\$ 188,679	\$ 65,679
			<i>Reserves available for spending.</i>						
334	01	81	STATE GRANTS	43,760	6,240	-	25,000	-	-
343	83	00	RESIDENTIAL REVENUE	503,959	487,103	486,806	533,000	490,000	490,000
			<i>0% rate increase in 2021 and 2022.</i>						
343	83	10	COMMERCIAL REVENUE	264,842	310,325	329,485	307,000	330,000	330,000
			<i>0% rate increase in 2021 and 2022.</i>						
349	10	00	I.F. SERVICES	10,335	9,034	7,182	7,500	7,500	7,500
349	32	00	ENGINEERING SERVICES	42	6,071	9,223	20,000	10,000	10,000
361	10	00	INVESTMENT INTEREST	1,532	1,502	1,848	1,000	700	1,000
			<i>Investment of idle cash.</i>						
369	90	00	MISCELANEOUS	494	823	264	-	500	500
<b>TOTAL DRAINAGE FUND REVENUES</b>				<b>\$ 1,061,019</b>	<b>\$ 945,807</b>	<b>\$ 923,648</b>	<b>\$ 1,060,539</b>	<b>\$ 1,027,379</b>	<b>\$ 904,679</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 2  
EXPENSES

FUND 407-52			DRAINAGE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 124,709	\$ 161,552	\$ 167,039	\$ 188,679	\$ 65,679	\$ 87,629
531	10	410	STATE EXAMINER CHARGES	-	1,351	1,406	1,400	1,800	1,900
531	50	100	SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: 1.5 maintenance tech &amp; .5 Lead. and 1 Senior eng.</i>	206,848	216,445	219,462	227,000	225,000	234,000
531	50	110	OVERTIME	7,839	881	1,349	2,700	3,000	3,300
531	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	71,423	74,656	65,174	97,600	91,000	95,000
531	50	310	SUPPLIES <i>Includes catch basins, manholes, pipe, material, and miscellaneous supplies.</i>	7,852	8,859	8,466	12,500	10,000	10,500
531	50	320	FUEL - VEHICLES	6,291	6,789	6,495	7,300	6,500	6,700
531	50	350	SMALL TOOLS/EQUIPMENT	-	-	-	750	750	750
531	50	410	PROFESSIONAL SERVICES <i>Drug &amp; alcohol testing. Includes stormwater permit.</i>	2,028	8,223	19,532	-	700	750
531	50	420	TELEPHONE/POSTAGE	6,700	5,559	6,357	6,500	5,500	5,700
531	50	430	TRAVEL	987	313	532	1,250	1,250	1,250
531	50	460	INSURANCE	70,711	74,792	69,278	83,000	45,000	45,000
531	50	470	ELECTRICITY	1,542	2,142	1,336	2,500	2,500	2,500
531	50	471	WATER/SEWER/GARBAGE	986	1,272	1,491	1,260	1,500	1,600
531	50	480	STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	38,488	41,572	15,943	55,000	50,000	52,000
531	50	481	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	312	191	248	-	600	600
531	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	4,447	14,100	24,986	4,800	3,500	3,500
531	50	483	STREET SWEEPING	-	-	-	1,000	500	500
531	50	487	VEHICLE MAINTENANCE	9,874	20,568	12,835	16,800	15,000	16,000
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues &amp; subs.</i>	4,434	2,071	3,695	1,500	1,600	12,000

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 2 of 2  
EXPENSES

FUND 487-52			DRAINAGE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
531	50	530	STATE UTILITY TAX <i>1.75% tax on gross revenues.</i>	10,932	11,276	11,450	12,000	14,000	14,000
531	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	62,651	63,918	62,784	70,000	72,000	74,000
531	50	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering support.</i>	5,174	6,111	9,150	20,000	25,000	25,000
531	50	912	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Superintendent and departmental assistant services.</i>	19,984	18,356	24,759	24,000	22,000	23,000
531	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>To fund future purchase of vehicles.</i>	20,000	20,000	23,004	23,000	23,000	23,000
594	34	642	EQUIPMENT	363	-	-	-	1,000	1,000
594	34	620	NPDES COMPLIANCE <i>Phase 2 compliance.</i>	86,044	17,688	16,876	50,000	25,000	25,000
594	10	001	MISCELLANEOUS CAPITAL PROJECTS	284	59	-	-	-	-
597	00	000	TRANSFER TO STORMWATER CAPITAL	250,000	150,000	150,000	150,000	314,000	138,500
597	00	002	TRANSFER TO GENERAL FUND <i>Server replacement.</i>	-	43,561	-	-	-	-
<b>TOTAL DRAINAGE FUND EXPENDITURES</b>				<b>\$ 1,020,903</b>	<b>\$ 972,305</b>	<b>\$ 923,647</b>	<b>\$ 1,060,539</b>	<b>\$ 1,027,379</b>	<b>\$ 904,679</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
**REVENUES**

<b>FUND 408-28</b>			<b>SEWER CAPITAL RESERVE FUND</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 1,178,573	\$ 1,395,681	\$ 1,791,417	\$ 2,607,184	\$ 2,637,034	\$ 2,636,634
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	9,223	27,433	39,741	20,000	7,500	10,000
379	50	00	CAPITAL RECOVERY CHARGES - SEWER <i>Fees charged for sewer hook-up.</i>	27,536	16,349	43,249	10,000	20,000	20,000
397	00	02	TRANSFER FROM WATER/SEWER <i>These funds will be transferred from the Sewer Fund 405 as needed to complete Sewer Rehab projects.</i>	589,500	650,000	810,000	2,475,000	1,472,500	3,170,000
<b>TOTAL SEWER CAPITAL RESERVE FUND REVENUES</b>				<b>\$ 1,804,832</b>	<b>\$ 2,089,463</b>	<b>\$ 2,684,407</b>	<b>\$ 5,112,184</b>	<b>\$ 4,137,034</b>	<b>\$ 5,836,634</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 408-28			SEWER CAPITAL RESERVE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 1,395,681	\$ 1,791,417	\$ 2,607,184	\$ 2,637,034	\$ 2,636,634	\$ 2,636,234
535	50	530	STATE UTILITY TAX	413	245	649	150	400	400
			<i>1.75% of Capital Recovery Charges.</i>						
594	13	006	UNDERGROUND TANK REMOVAL	-	-	-	-	-	300,000
594	17	002	SEWER SERVICE AREA STUDY	-	-	58,141	-	25,000	-
594	19	410	DONATION PUMP STATION PRELIMINARY DESIGN	-	-	-	2,250,000	500,000	2,500,000
594	19	631	SEWER IMPROVEMENTS WEST MAIN PHASE 2	-	-	-	225,000	375,000	-
594	20	631	SOUTH PACIFIC SEWER IMPROVEMENTS	-	-	-	-	600,000	-
594	21	631	ANNUAL REPLACEMENT PROGRAM	408,738	250,240	18,432	-	-	400,000
<b>TOTAL SEWER CAPITAL RES. FUND EXPENDITURES</b>				<b>\$ 1,804,832</b>	<b>\$ 2,041,902</b>	<b>\$ 2,684,406</b>	<b>\$ 5,112,184</b>	<b>\$ 4,137,034</b>	<b>\$ 5,836,634</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
REVENUES

FUND 409-47			WATER DEPOSIT FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
389	00	00	CUSTOMER DEPOSITS <i>Receipts for customer deposits for water/sewer utility service.</i>	\$ 110,492	\$ 96,819	\$ 286,498	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL WATER DEPOSIT FUND REVENUES				\$ 110,492	\$ 96,819	\$ 286,498	\$ 200,000	\$ 200,000	\$ 200,000

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
EXPENSES

FUND 489-47			WATER DEPOSIT FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
589	00	000	REFUNDS OF DEPOSITS <i>Customer deposit refunds based upon good payment history.</i>	\$ 129,113	\$ 126,710	\$ 157,197	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL WATER DEPOSIT FUND EXPENDITURES				\$ 129,113	\$ 126,710	\$ 157,197	\$ 200,000	\$ 200,000	\$ 200,000

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 410-52			STORMWATER CAPITAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 249,907	\$ 452,040	\$ 288,454	\$ 375,365	\$ 383,165	\$ 383,165
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,139	7,411	5,595	6,300	1,000	1,500
379	80	00	CAPITAL RECOVERY - STORMWATER	3,643	12,713	33,987	1,500	10,000	10,000
397	00	00	TRANSFER FROM STORMWATER OPERATIONS	250,000	150,000	150,000	150,000	314,000	138,500
TOTAL STORMWATER CAPITAL FUND REVENUES				\$ 504,689	\$ 622,164	\$ 478,036	\$ 533,165	\$ 708,165	\$ 533,165

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 2  
EXPENSES

FUND 410-52			STORMWATER CAPITAL FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 452,040	\$ 288,454	\$ 375,365	\$ 383,165	\$ 383,165	\$ 383,165
531	31	401	ANNUAL DRAINAGE UPGRADES	3,382	46,891	102,670	150,000	25,000	150,000
594	17	002	SOUTH PACIFIC DRIAN UPGRADES	49,267	-	-	-	-	-
594	31	631	ANNUAL DRAINAGE UPGRADES	-	286,819	-	-	-	-
594	21	001	VISTA DRAINAGE UPGRADES	-	-	-	-	300,000	-
TOTAL STORMWATER CAPITAL FUND EXPENDITURES				\$ 504,689	\$ 622,164	\$ 478,035	\$ 533,165	\$ 708,165	\$ 533,165

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 413-44			REVENUE BOND FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 111,038	\$ 112,093	\$ 114,211	\$ 116,830	\$ 117,230	\$ 117,330
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash until payments due.</i>	1,055	2,118	2,619	400	100	100
			 <i>This fund was set up in 1992 to accumulate monies to make debt service payments on the 1992 and subsequent revenue bonds.</i>						
<b>TOTAL REVENUE BOND FUND REVENUES</b>				<b>\$ 112,093</b>	<b>\$ 114,211</b>	<b>\$ 116,830</b>	<b>\$ 117,230</b>	<b>\$ 117,330</b>	<b>\$ 117,430</b>

Page 1 of 1  
EXPENSES109

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 414-45			BOND RESERVE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 489,176	\$ 479,152	\$ 483,582	\$ 494,252	\$ 506,252	\$ -
361	10	00	INVESTMENT INTEREST <i>Investment of restricted cash.</i>	5,997	4,430	10,569	12,000	-	-
<p><i>This fund was set up in 1992 as part of the revenue bond covenant which requires the City to set up a reserve account in case the city defaults on the 1992 revenue bond.</i></p>									
<b>TOTAL BOND RESERVE FUND REVENUES</b>				<b>\$ 495,173</b>	<b>\$ 483,582</b>	<b>\$ 494,151</b>	<b>\$ 506,252</b>	<b>\$ 506,252</b>	<b>\$ -</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

<b>FUND 414-45</b>			<b>BOND RESERVE FUND</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>ACCOUNT #</b>			<b>NARRATIVE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
508	00	000	ENDING FUND BALANCE	\$ 479,152	\$ 483,582	\$ 494,151	\$ 506,252	\$ -	\$ -
597	00	000	TRANSFER TO WATER FUND	16,021	-	-	-	506,252	-
<b>TOTAL BOND RESERVE FUND EXPENDITURES</b>				<b>\$ 495,173</b>	<b>\$ 483,582</b>	<b>\$ 494,151</b>	<b>\$ 506,252</b>	<b>\$ 506,252</b>	<b>\$ -</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
REVENUES

FUND 502-33			EQUIPMENT RESERVE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 991,419	\$ 784,037	\$ 989,518	\$ 1,230,737	\$ 1,587,052	\$ 1,767,467
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	8,022	15,972	19,746	18,000	2,500	2,500
348	10	01	EQUIPMENT RENTAL - STREET	-	6,348	2,683	-	-	-
348	90	02	EQUIPMENT RENTAL - TRAFFIC	-	230	322	-	-	-
348	90	03	EQUIPMENT RENTAL - DRAINAGE	-	3,435	-	-	-	-
365	10	00	EQUIPMENT RENTAL	6,510	-	-	-	-	-
365	90	01	DEPRECIATION CHARGES - POLICE	150,000	100,000	150,000	134,000	135,000	135,000
365	90	02	DEPRECIATION CHARGES - ENGINEERING	4,300	4,300	8,300	6,300	6,300	6,300
365	90	03	DEPRECIATION CHARGES - COMM. DEVELOPMENT	5,000	5,000	5,004	5,000	5,000	5,000
365	90	04	DEPRECIATION CHARGES - STREET	30,000	30,000	34,500	34,500	34,500	34,500
365	90	05	DEPRECIATION CHARGES - TRAFFIC	10,000	10,000	21,996	22,000	22,600	22,600
365	90	06	DEPRECIATION CHARGES - PARKS	5,000	5,000	15,516	15,515	15,515	15,515
365	90	07	DEPRECIATION CHARGES - WATER	68,000	68,000	87,000	477,000	120,600	120,600
365	90	08	DEPRECIATION CHARGES - DRAINAGE	20,000	20,000	23,004	23,000	23,000	23,000
365	90	10	DEPRECIATION CHARGES - SEWER	45,000	45,000	57,996	318,000	80,400	80,400
395	40	00	PROCEEDS ON SALE OF CAPITAL ASSETS	2,975	-	(562)	-	-	-
<b>TOTAL EQUIPMENT RESERVE FUND REVENUES</b>				<b>\$ 1,346,226</b>	<b>\$ 1,097,322</b>	<b>\$ 1,415,023</b>	<b>\$ 2,284,052</b>	<b>\$ 2,032,467</b>	<b>\$ 2,212,882</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 502-33			EQUIPMENT RESERVE FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 784,037	\$ 989,518	\$ 1,230,737	\$ 1,587,052	\$ 1,767,467	\$ 2,077,882
594	48	640	ENGINEERING FLEET	-	-	31,862	-	-	-
			<i>Purchase new Small SUV for general Dept use.</i>						
594	48	641	STREET FLEET	79,123	-	5,621	-	30,000	-
594	48	642	POLICE FLEET	149,261	100,669	37,140	247,000	135,000	135,000
			<i>3 Vehicles in 2019 and 2 vehicles in 2020.</i>						
594	48	643	TRAFFIC FLEET	47,209	6,548	-	-	20,000	-
594	48	645	WATER FLEET	-	-	91,979	398,000	80,000	-
594	48	649	SEWER FLEET	287,136	587	21,787	252,000	-	-
<b>TOTAL EQUIPMENT RESERVE FUND EXPENDITURES</b>				<b>\$ 1,346,766</b>	<b>\$ 1,097,322</b>	<b>\$ 1,419,126</b>	<b>\$ 2,484,052</b>	<b>\$ 2,032,467</b>	<b>\$ 2,212,882</b>

**CITY OF KELSO**  
**2021/2022 PRELIMINARY BUDGET**

Page 1 of 1  
REVENUES

FUND 601-34			FIREMEN'S PENSION FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 438,575	\$ 516,034	\$ 625,729	\$ 645,766	\$ 645,766	\$ 595,766
311	10	00	REAL AND PERSONAL PROPERTY TAXES	172,030	180,000	69,000	75,000	38,000	41,800
336	06	91	FIRE INSURANCE PREMIUM TAX <i>State remittance.</i>	12,492	12,768	12,862	13,000	14,000	14,200
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	3,922	8,955	11,360	10,000	2,000	2,000
<b>TOTAL FIREMEN'S PENSION FUND REVENUES</b>				<b>\$ 627,019</b>	<b>\$ 717,757</b>	<b>\$ 718,951</b>	<b>\$ 743,766</b>	<b>\$ 699,766</b>	<b>\$ 653,766</b>

**CITY OF KELSO**  
2021/2022 PRELIMINARY BUDGET

Page 1 of 1  
EXPENSES

FUND 601-34			FIREMEN'S PENSION FUND	2017	2018	2019	2020	2021	2022
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 516,034	\$ 625,729	\$ 645,766	\$ 645,766	\$ 595,766	\$ 545,766
517	28	290	FIREMEN'S PENSION PAYMENTS <i>Pension benefits for 8 LEOFF 1 firefighters.</i>	45,935	46,957	47,171	50,000	61,000	63,000
517	38	200	PENSIONER'S MEDICAL PAYMENTS <i>Pays premiums and medical costs for 3 LEOFF 1 retirees.</i>	64,037	44,030	25,965	47,000	43,000	45,000
517	70	491	MISCELLANEOUS EXPENSES <i>Various miscellaneous expenditures.</i>	1,013	1,041	49	1,000	-	-
<b>TOTAL FIREMEN'S PENSION FUND EXPENDITURES</b>				<b>\$ 627,019</b>	<b>\$ 717,757</b>	<b>\$ 718,951</b>	<b>\$ 743,766</b>	<b>\$ 699,766</b>	<b>\$ 653,766</b>