

CITY OF KELSO

2019/2020

PRELIMINARY BUDGET



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CITY OF KELSO

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October 26, 2018

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 2019-2020 fiscal biennium. This budget reflects the Council's goals while maintaining our core services. The budget document incorporates the City Council's priorities from the various budget goals and action plan discussions which include the following:

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

While this budget is technically a biennial budget, it is broken out as two annual budgets with 2019 and 2020 in separate columns. Annual appropriated budgets are adopted for each City fund and constitute the legal authority for expenditures at that level. The preliminary budget proposes the use of approximately \$250,000 of General Fund Reserves in 2019 and \$500,000 in 2020. In addition, this budget proposes the use of reserves from other general fund supported funds (Street Fund) in the amount of \$90,000 in both 2019 and 2020, respectively. This budget retains, for the most part, the current level of service to the citizens.

Economic Environment

During the 2017/2018 biennium, certain general fund revenues have come in at a rate much higher than was budgeted. Sales taxes have outpaced budgetary estimates in both 2017 and 2018, 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. We expect the current economic conditions to continue through the 2019/2020 biennium.

Challenges for the 2019-2020 Budget Process

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

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

- Cost of Living increases of 2.5% in 2019 and 2.0% in 2018.
- Employer portion of PERS pension contributions will be 12.86% of employee salaries in 2019.
- Increases in employee health insurance benefits.
- Increase in property and general liability insurance premiums.
- Vehicle replacements in police department, 3 vehicles in 2019 and two vehicles in 2020.
- Technology investments – new financial software in 2018/2019 and GIS software in 2019/2020.

General Fund Departments	General Fund Expenditures				
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget
City Council	\$146,827	\$145,929	\$171,721	\$173,600	\$176,550
Municipal Court	228,733	259,979	299,600	330,100	320,100
City Manager	229,941	325,943	345,400	355,950	362,730
Finance	620,783	628,024	643,600	684,600	689,100
Attorney	124,001	132,490	169,575	163,250	165,350
Police Operations	3,588,769	3,880,297	3,869,943	4,043,760	4,118,360
Police Records	427,773	442,671	477,736	457,900	467,200
Jail	285,010	281,974	315,000	340,000	360,000
General Government	1,562,685	1,656,804	1,680,102	1,544,472	1,682,312
Engineering	1,482,979*	683,323	733,750	2,251,100*	860,250
Community Development	243,544	345,145	332,030	379,350	390,250
Fire/Emergency Medical	<u>170,952</u>	<u>170,952</u>	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>
Total Expenditures	<u>\$9,111,997</u>	<u>\$8,953,531</u>	<u>\$9,209,457</u>	<u>\$10,895,182</u>	<u>\$9,763,202</u>

*Includes FAA Grant expenditures.

2019/2020 Revenue Assumptions

Revenue forecasts were made assuming the current economic conditions will continue through the 2020 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% over 2017 actual levels in 2019 and another 1.75% in 2020. Business and Occupation taxes are projected to remain flat in 2019 & 2020. Sales tax, which represents the City's largest single source of revenue, is also projected to remain flat in 2019/2020 but is projected to remain higher than pre-recession levels.

2019/2020 Expenditure Assumptions

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2019 and 2020 project increases of 2.5% and 2.0%, respectively, for all City employees. The number of full-time employees is projected to remain at 79 full time employees.

City of Kelso Full-time Positions						
	2015	2016	2017	2018	2019	2020
General Government						
Community Development	1.7	3.0	3.0	3.0	3.0	3.0
Finance	7.0	7.0	7.0	7.0	7.5	7.0
City Attorney	.4	.4	.4	.4	.4	.4
Admin.	1.6	1.6	2.6	2.6	2.6	2.6
Engineering	5.0	5.0	5.0	5.0	5.0	5.0
Airport	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety						
Police						
Admin.	2.0	3.0	3.0	3.0	3.0	3.0
Officers	23.0	23.0	25.0	25.0	25.0	25.0
Civilians	4.4	4.4	4.4	4.4	4.4	4.4
Highways & Streets						
Maintenance	1.0	1.0	1.0	1.0	1.0	1.0
Traffic	1.0	1.0	1.0	1.0	1.0	1.0
Culture and recreation						
Library	6.0	6.0	6.0	6.0	6.0	6.0
Parks	1.0	1.0	2.0	2.0	2.0	2.0
Utilities						
Water	8.6	8.6	9.1	9.1	9.1	9.1
Sewer	6.4	6.4	6.9	6.9	6.9	6.9
Drainage	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE's	<u>73.1</u>	<u>75.4</u>	<u>80.4</u>	<u>80.4</u>	<u>80.9</u>	<u>80.4</u>

On the benefits side, the City offers four health benefit plans to its employees—HSA-qualified high deductible plan and traditional \$500 deductible plan through either a PPO or HMO model. The City pays either most or all of the premiums for the high deductible plans and contributes the amount of the deductible into a health savings account. For those employees choosing the traditional plan, the City applies the amount it would pay for the high deductible option, including the health savings contribution, to the premium of the traditional plan and the employee pays any remaining premium balance. The City has experienced substantial savings on medical insurance since the implementation of this defined contribution model. Our projections for 2019/2020 reflect these savings. We are projecting an increase of approximately 1.5% in 2019 and 5% in 2020 for our PPO Plans and 5% for 2019 and 2020 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 2019 and 2020 include the following:

- 2019 – Citywide Street Overlay project \$150,000. Funded by transfer from the general fund.
- 2019 – Railroad Crossing Environmental Study \$900,000. Funded by State grant.
- 2019 – Sidewalk Improvement Program \$60,000. Funded by transfer from general fund.
- 2019 – Grade Street Safety Improvements Phase 2 \$350,000. Funded by Federal grant.
- 2019 – Haussler Road Repair \$175,000. Funded by transfer from general fund
- 2017 – South Kelso Drive Overlay \$400,000. Funded by State grant.
- 2019/2020 – West Main Revitalization Phase 2 \$8,500,000. Funded by Federal and State grants.
- 2019/2020 – SAFE Routes to Schools project \$500,000. Funded by State grant.
- 2019/2020 – South Kelso Railroad Crossing Design and Construction \$12,300,000. Funded by State grant.
- 2020 – Citywide Street Overlay project \$200,000. Funded by transfer from the general fund and road maintenance fees paid by Waste Control.
- 2020 – West Vista Road Repairs \$250,000. Funded by transfer from general fund.
- 2020 – Streetlight Upgrades \$75,000. Funded by transfer from general fund.

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

Parks Fund

The Park Fund has budgeted for 2019 and 2020 \$2,505,000 to perform parking and roadway upgrades at Tam O'Shanter Park. The City anticipates \$1,300,000 in grants from the State, with a local match of \$600,000 being provided from Mitigation Bank proceeds, \$200,000 provided by hotel/motel tax receipts and the remainder being funded through an interfund loan from the City's debt service fund. In addition, in 2020 the city has \$100,000 budgeted for upgrades at the Catlin/Rotary Spray Park.

Miscellaneous Funds

The HUD Grant Fund has budgeted for 2019 and 2020 transfers from HUD #1 of \$35,000 in each year for the Kelso Downtown Façade Improvement program. Transfers from HUD #'s 2 thru 6 in the amount of \$60,000 to the general fund for nuisance abatement in 2019 and 2020.

Utility Funds

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

Proposed utility rate increases are as follows:

	2019	2020
Water – residential & commercial	3.0%	3.0%
Water – industrial	3.0%	3.0%
Sewer – residential & commercial	2.0%	2.0%
Sewer – industrial	2.0%	2.0%
Stormwater	3.0%	3.0%
Solid Waste	4.0%	4.0%

Projects budgeted for 2019 and 2020 include the following:

- 2019 – West Kelso Cowlitz Way Connection \$800,000. Funded by water rates.
- 2020 – Paxton Supply Line 200,000. Funded by water rates.
- 2020 – Donation Pump Station Design/Construction \$2,250,000. Funding to be determined.

In Summary

I am pleased to present the City of Kelso's 2019/2020 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 2019/2020 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 2019 and 2020. 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
2019/2020 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 2019-20 biennium is “status quo” with no staffing increases over 2018 and contains the following FTE’s:

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

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
2019/2020 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 Burchett Law Offices 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 five consecutive years for the enhancement of indigent defense services.

2019-20 biennium budget is "status quo" and no FTE's are included:

	FTE's
Total	0.0

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 the judicial transition in 2019.

CITY OF KELSO
2019/2020 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 SW Washington Regional Airport administrative functions, 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 2019-20 biennium is “status quo” with no staffing increases over 2018 and contains the following FTE’s:

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

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.

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET
DEPARTMENTAL BUDGETARY NARRATIVE – FINANCE

General Fund Dept. 001-04

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 2019-20 biennium is basically "status quo" with a staffing increase of .5 FTE's for 2019 only:

	FTE's
• Finance Director	1.0
• Accounting Manager	1.0
• Deputy Clerk	1.0
• Utility Billing Clerk	1.0
• Accounting Assistant	1.0
• Departmental Assistant	1.0
• Customer Service Rep	1.0
• Customer Service Rep (Part-time)	.5 2019 only
Total	7.5

Proposed Budget Outcomes:

- Successful conversion to Tyler Incode financial software package.
- Timely filing of annual reports with the State Auditor's Office.
- Clean audit opinions from Auditor.
- Initiate development of 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
2019/2020 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 under contract by Hanigan Law Offices. 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 2019-20 biennium is “status quo” with no staffing increases over 2018 and contains the following FTE’s:

	FTE’s
• Executive Legal Assistant	<u>.4</u>
Total	.4

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

2019/2020 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 2019/2020 budget period

The budget request for the 2019-20 biennium is basically "status quo" with no staffing increases over 2018 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>
Total	32.4

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
- Increased community policing services with the increase in records FTE

CITY OF KELSO
2019/2020 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 full time employee (FTE) enhancements and the inclusion of 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.

FTE enhancements are as follows:

- Reclassify the Project Coordinator position through the creation of a new position titled Project Compliance and Contract Specialist. This new position more accurately captures the current skills and level of responsibility required to complete the assigned work. The classification would change from M4 to M6.
- Reclassify one Senior Engineering Technician position through the creation of a new position titled Construction Management Specialist. This new position more accurately captures the current skills and level of responsibility required to complete the assigned work. The classification would change from M7 to M9.
- Retire one Senior Engineering Technician position (M7) and recruit a Civil Engineer (M14).

The budget request for the 2019-20 biennium with no staffing increases over 2018 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>
Total	6.0

*1.0 FTE paid from Stormwater Drainage Fund

CITY OF KELSO
2019/2020 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 minor upgrades to our GIS software to accommodate changes within the Public Works Department, the budget request for the 2019-20 biennium is "status quo" with no staffing increases over 2018 and contains the following FTE's:

	FTE's
• Planning Manager	1.0
• Permit Technician	1.0
• Code Enforcement Officer	<u>1.0</u>
Total	3.0

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
2019/2020 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. We have a local agreement with the Longview Public Library. We provide 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 2019-20 biennium is “status quo” with no staffing increases over 2018 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>
Total	6.0

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 Library Director/Manager and a Children’s Librarian.

CITY OF KELSO
2019/2020 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 2019 – 2020 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>
Total	22.0

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.
- Upgrade of spray park fixtures and control panel.
- Recruit/Hire new Water/Sewer Technician due to pending retirement.
- Replacement of dying large commercial meters.
- CCTV sewer lines starting with previous insuranceWCIA claims.
- Unidirectional flushing in North Kelso to scour the water mains ridding them of scaling and reducing taste and odor complaints.

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET
FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2017 ACTUAL	2018 BUDGET	2019 PRELIMINARY	2020 PRELIMINARY	2018 - 19 % CHG
001	GENERAL FUND	\$ 8,953,531	\$ 9,209,457	\$ 10,895,182	\$ 9,763,202	18.3%
101	STREET MAINTENANCE FUND	701,977	1,081,372	868,340	875,790	-19.7%
102	ARTERIAL STREET FUND	3,442,859	4,400,950	7,420,320	15,825,780	68.6%
103	LIBRARY FUND	545,473	578,084	597,380	617,180	3.3%
104	PATHS & TRAILS FUND	-	-	-	-	0.0%
105	KELSO STATION FUND	50,784	58,520	59,260	60,880	1.3%
106	STADIUM FUND	255,222	266,900	188,000	188,000	-29.6%
107	HIGHLANDER FESTIVAL FUND	31,091	42,300	42,400	42,400	0.2%
108	PARKS & RECREATION FUND	495,790	1,555,625	1,897,495	1,494,065	22.0%
114	HUD GRANT FUND	61,226	221,000	95,000	95,000	-57.0%
115	FACADE IMPROVEMENT FUND	-	10,000	35,000	35,000	250.0%
120	CRIMINAL JUSTICE FUND	240,256	262,690	265,345	272,885	1.0%
125	TRANSPORTATION BENEFIT DISTRICT	165,000	175,000	200,000	185,000	14.3%
206	LTD TAX G.O. BOND FUND	527,936	555,963	1,033,733	841,233	85.9%
301	CAPITAL PROJECTS FUND	130,000	130,000	209,533	210,933	61.2%
402	SOLID WASTE FUND	1,574,873	1,644,552	1,680,385	1,739,800	2.2%
403	WATER FUND	3,476,040	7,724,972	5,050,531	4,680,466	-34.6%
404	WATER CAPITAL RESERVE FUND	1,302,861	5,125,500	1,025,000	675,000	-80.0%
405	SEWER FUND	5,217,710	5,908,225	5,952,731	7,494,002	0.8%
407	DRAINAGE FUND	895,831	932,122	860,705	871,860	-7.7%
408	SEWER CAPITAL RESERVE FUND	409,151	650,000	960,150	2,475,150	47.7%
409	WATER GUARANTEE DEPOSIT FUND	129,113	200,000	200,000	200,000	0.0%
410	DRAINAGE CAPITAL RESERVE FUND	52,649	350,000	150,000	150,000	-57.1%
413	1992/2002 REVENUE BOND FUND	-	-	-	-	0.0%
414	BOND RESERVE FUND	16,021	-	-	38,000	100.0%
502	EQUIPMENT RESERVE FUND	562,729	235,000	270,000	235,000	14.9%
601	FIREMEN'S PENSION FUND	110,985	222,000	92,000	98,000	-58.6%
TOTAL APPROPRIATIONS		\$ 29,349,108	\$ 41,540,232	\$ 40,048,490	\$ 49,164,626	-3.6%

CITY OF KELSO

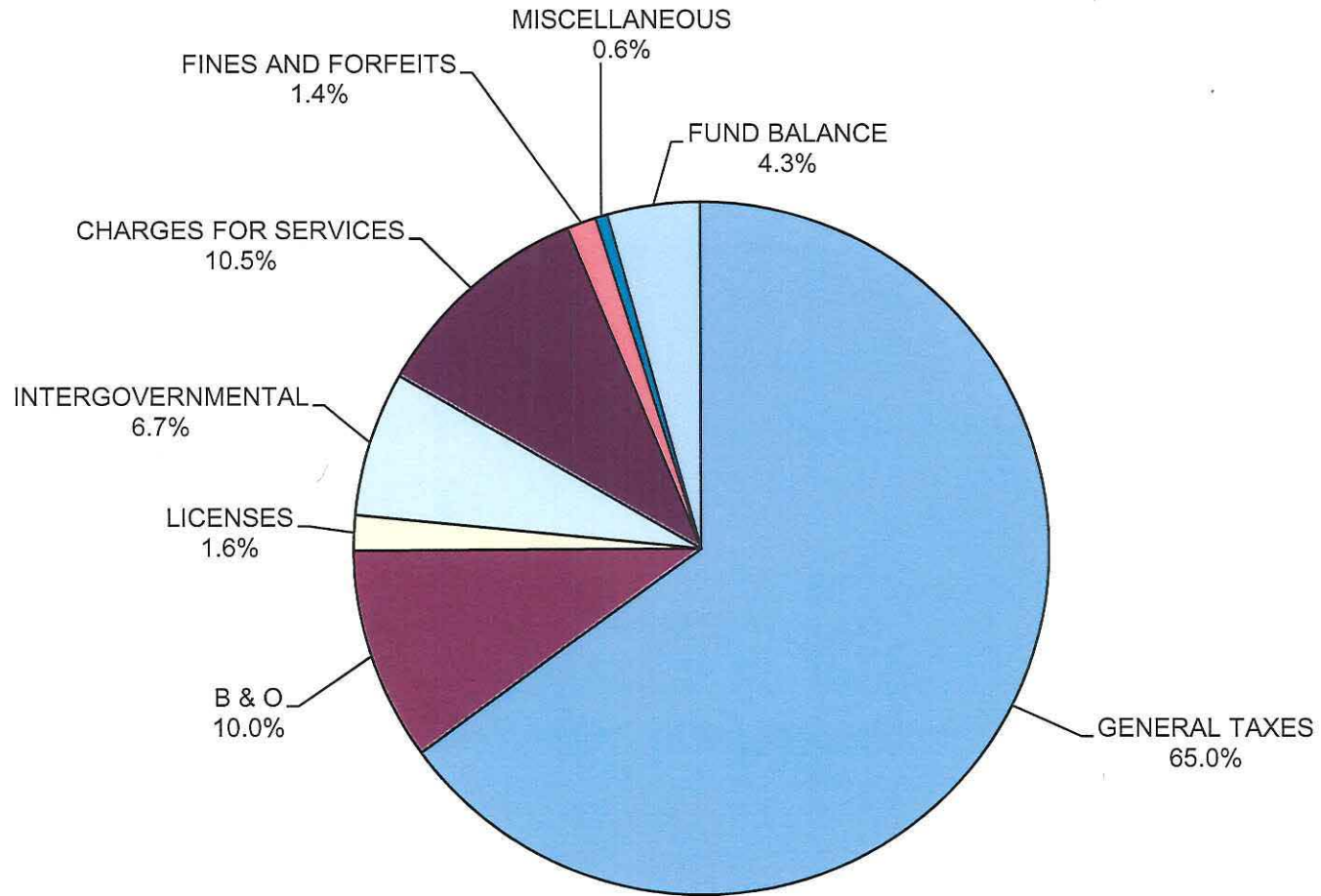
2019/2020 PRELIMINARY BUDGET

GENERAL FUND REVENUE SUMMARY

REVENUE TYPE	2017 ACTUAL	2018 BUDGET	2019 PRELIMINARY	2020 PRELIMINARY	2018 - 2019 % CHG
GENERAL TAXES Property, Retail Sales, Excise and Utility Taxes.	\$ 6,155,904	\$ 5,943,169	\$ 6,184,273	\$ 6,249,889	4.1%
BUSINESS & OCCUPATIONAL TAXES Includes admissions tax.	944,780	911,000	968,000	968,000	6.3%
LICENSES AND PERMITS	190,965	150,900	149,000	149,000	-1.3%
INTERGOVERNMENTAL Grants, Entitlements and Shared Revenues.	632,567	615,000	2,077,200	647,200	237.8%
CHARGES FOR SERVICES Interfund Service Charges and Planning, Zoning Fees.	951,648	957,350	969,500	971,000	1.3%
FINES AND FORFEITS	97,000	125,500	125,500	125,500	0.0%
MISCELLANEOUS REVENUES Investment Interest, Donations and Sale of Fixed Assets.	132,780	51,000	93,500	93,500	83.3%
OPERATING TRANSFERS	60,000	61,000	72,500	60,000	0%
BEGINNING CASH OBLIGATED	-	394,538	255,709	499,113	-35.2%
TOTAL GENERAL FUND	\$ 9,165,644	\$ 9,209,457	\$ 10,895,182	\$ 9,763,202	18.3%

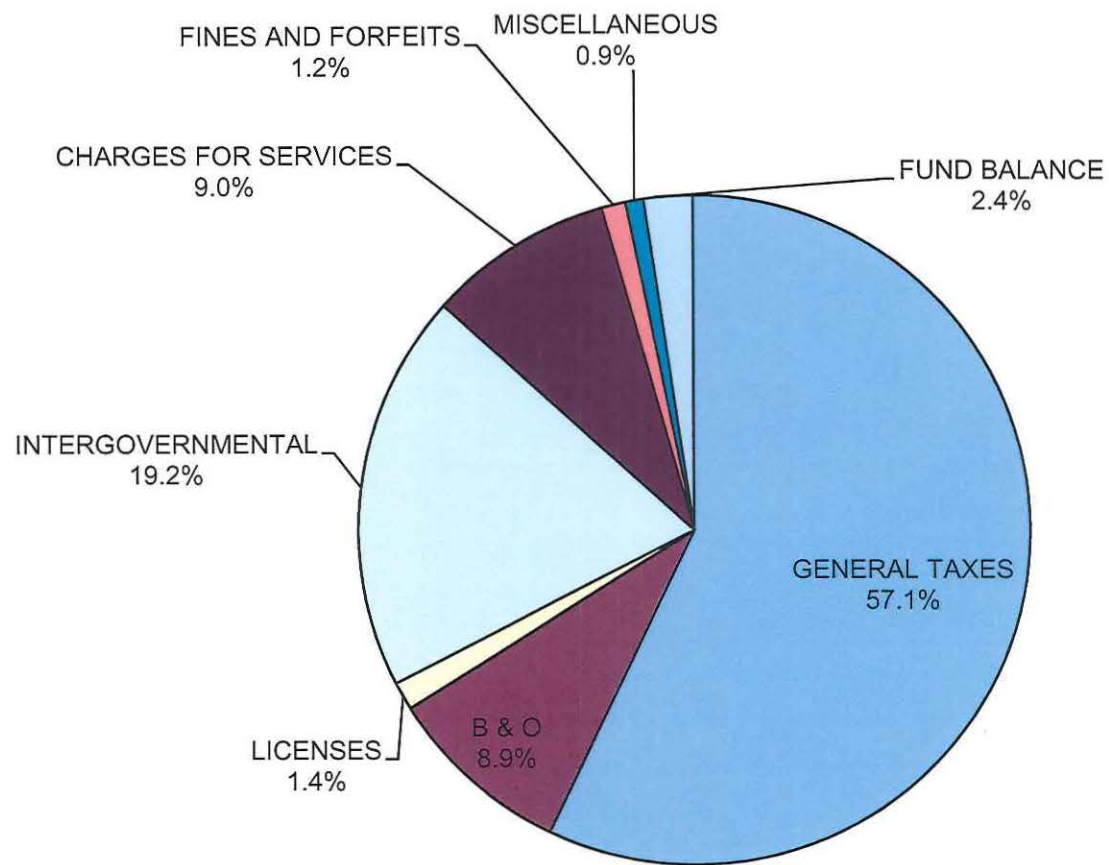
CITY OF KELSO

2018 GENERAL FUND REVENUE SUMMARY (BUDGET)



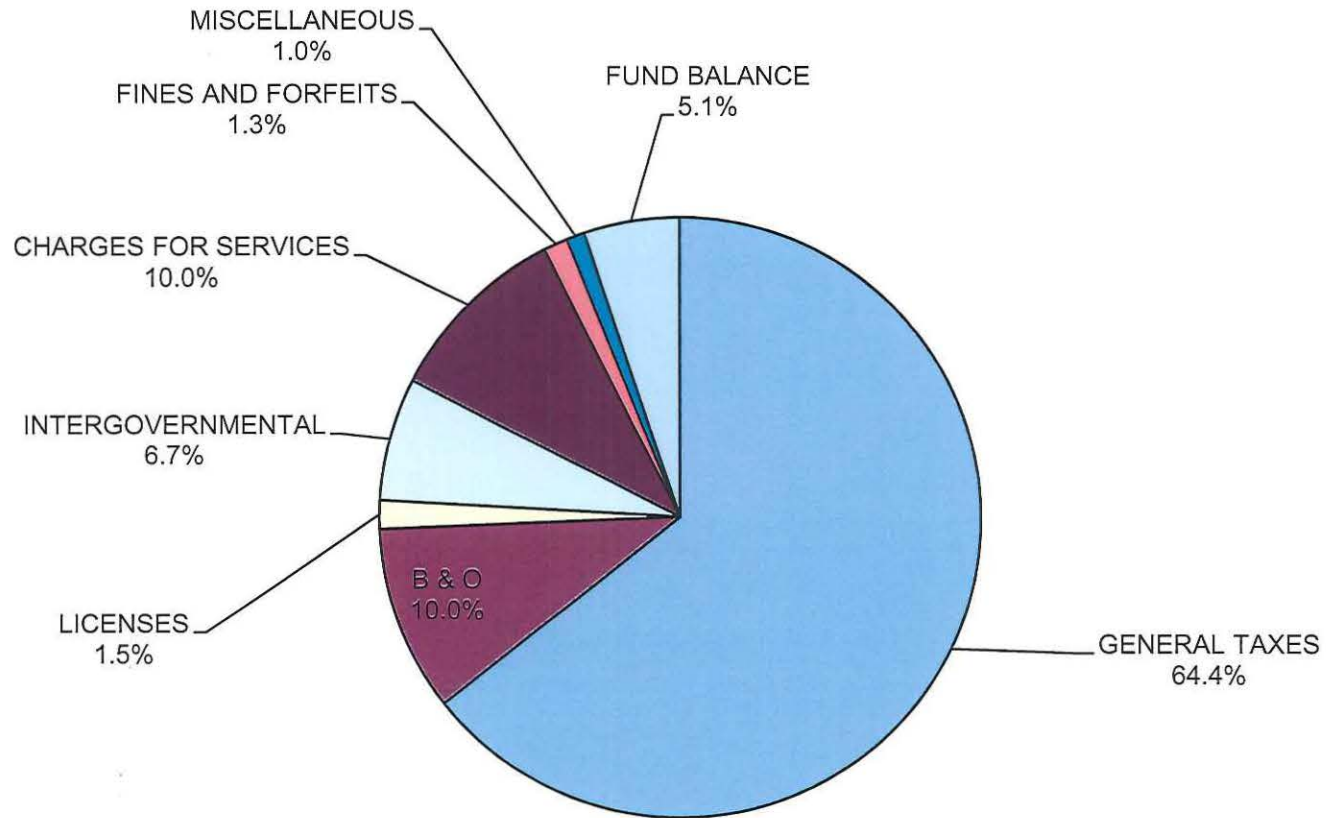
CITY OF KELSO

2019 GENERAL FUND REVENUE SUMMARY (BUDGET)



CITY OF KELSO

2020 GENERAL FUND REVENUE SUMMARY (BUDGET)



CITY OF KELSO

2019/2020 PRELIMINARY BUDGET

SALES TAX AND PROPERTY TAX DISTRIBUTION HISTORY

SALES TAX

FUND #	FUND	2017 ACTUAL	2018 BUDGET	2019 PRELIMINARY	2020 PRELIMINARY	\$ DIFF	2019 - 2020 % CHG
001	GENERAL	\$1,398,812	\$ 1,095,736	\$ 1,123,273	\$ 1,106,889	\$ 27,537	2.5%
101	STREET	346,439	332,972	444,840	449,290	111,868	33.6%
103	LIBRARY	493,079	515,699	528,092	548,456	12,393	2.4%
108	PARKS	234,146	241,843	303,795	295,365	61,952	25.6%
601	FIRE PENSION	-	28,750	-	-	(28,750)	100.0%
	TOTAL	\$2,472,476	\$ 2,215,000	\$ 2,400,000	\$ 2,400,000	\$ 185,000	8.4%

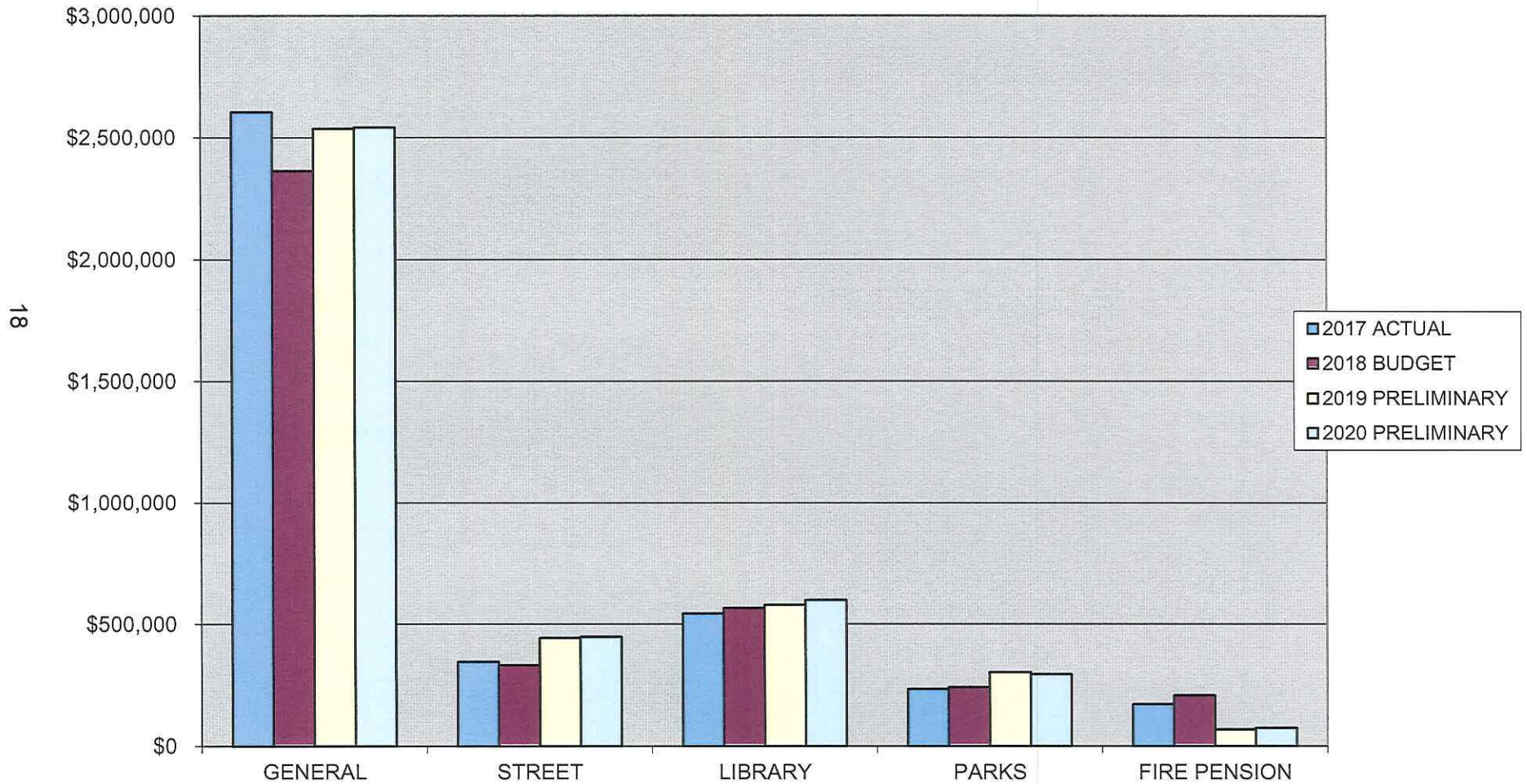
PROPERTY TAX

FUND #	FUND	2017 ACTUAL	2018 BUDGET	2019 PRELIMINARY	2020 PRELIMINARY	\$ DIFF	2019 - 2020 % CHG
001	GENERAL	\$1,204,612	\$ 1,267,033	\$ 1,413,000	\$ 1,435,000	\$ 145,967	11.5%
103	LIBRARY	50,500	50,500	50,000	50,000	(500)	-1.0%
601	FIRE PENSION	172,030	180,000	69,000	75,000	(111,000)	-61.7%
	TOTAL	\$1,427,142	\$ 1,497,533	\$ 1,532,000	\$ 1,560,000	\$ 34,467	2.3%

COMBINED SALES AND PROPERTY TAXES

FUND #	FUND	2017 ACTUAL	2018 BUDGET	2019 PRELIMINARY	2020 PRELIMINARY	\$ DIFF	2019 - 2020 % CHG
001	GENERAL	\$2,603,424	\$2,362,769	\$2,536,273	\$2,541,889	\$ 173,504	7.3%
101	STREET	346,439	332,972	444,840	449,290	111,868	33.6%
103	LIBRARY	543,579	566,199	578,092	598,456	11,893	2.1%
108	PARKS	234,146	241,843	303,795	295,365	61,952	25.6%
601	FIRE PENSION	172,030	208,750	69,000	75,000	(139,750)	-66.9%
	TOTAL	\$3,899,618	\$ 3,712,533	\$ 3,932,000	\$ 3,960,000	\$ 219,467	5.9115%

CITY OF KELSO COMBINED SALES AND PROPERTY TAXES



CITY OF KELSO

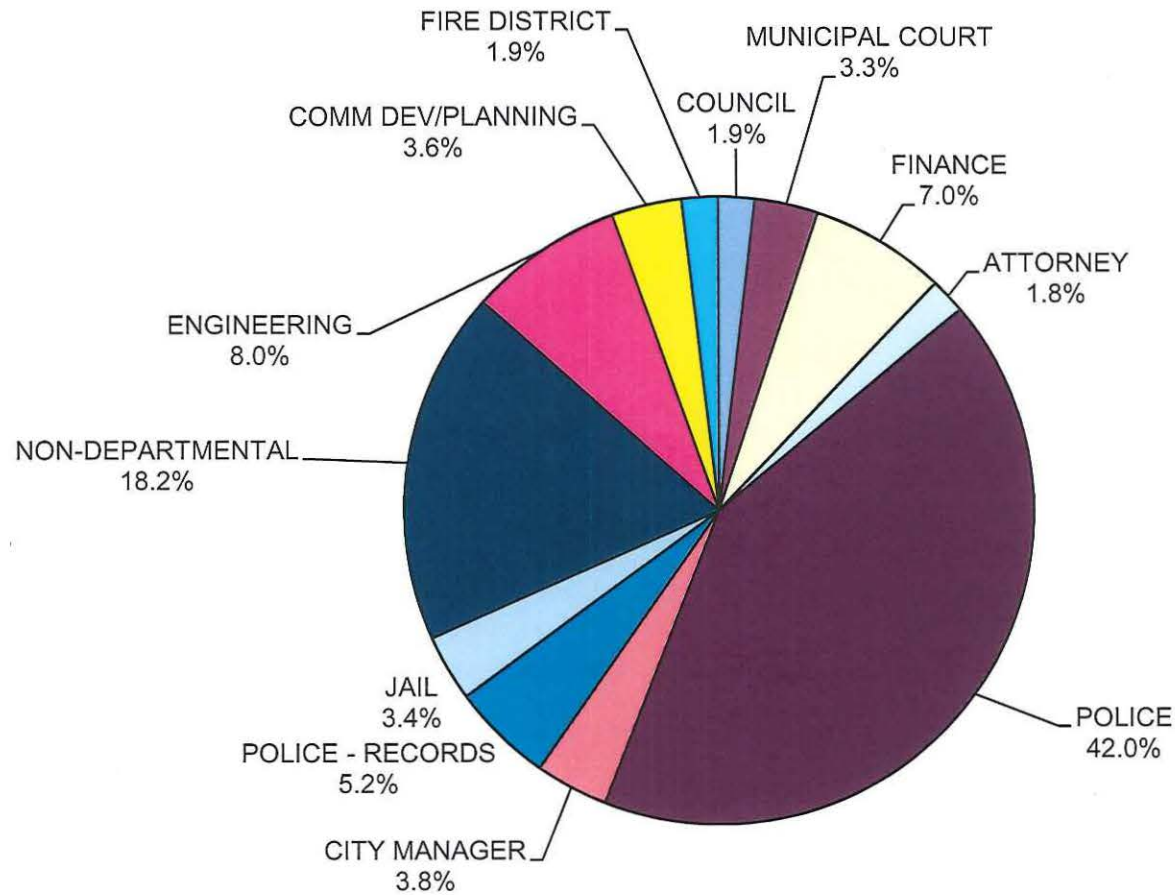
2019/2020 PRELIMINARY BUDGET

GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY

DEPT #	DEPARTMENT	2017 ACTUAL	2018 BUDGET	2019 PRELIMINARY	2020 PRELIMINARY	2018 - 2019 % CHG
01	COUNCIL	\$ 145,929	\$ 171,721	\$ 173,600	\$ 176,550	1.09%
02	MUNICIPAL COURT	259,979	299,600	330,100	320,100	10.18%
03	CITY MANAGER	325,943	345,400	355,950	362,730	3.05%
04	FINANCE	628,024	643,600	684,600	689,100	6.37%
05	ATTORNEY	132,490	169,575	163,250	165,350	-3.73%
06	POLICE	3,880,297	3,869,943	4,043,760	4,118,360	4.49%
07	POLICE - RECORDS	442,671	477,736	457,900	467,200	-4.15%
08	JAIL	281,974	315,000	340,000	360,000	7.94%
09	NON-DEPARTMENTAL	1,656,804	1,680,102	1,544,572	1,682,312	-8.07%
12	ENGINEERING	683,323	733,750	2,251,100	860,250	206.79%
13	COMM DEV/PLANNING	345,145	332,030	379,350	390,250	14.25%
14	FIRE DISTRICT	170,952	171,000	171,000	171,000	0.00%
	TOTAL GENERAL FUND	\$ 8,953,531	\$ 9,209,457	\$10,895,182	\$ 9,763,202	18.30%

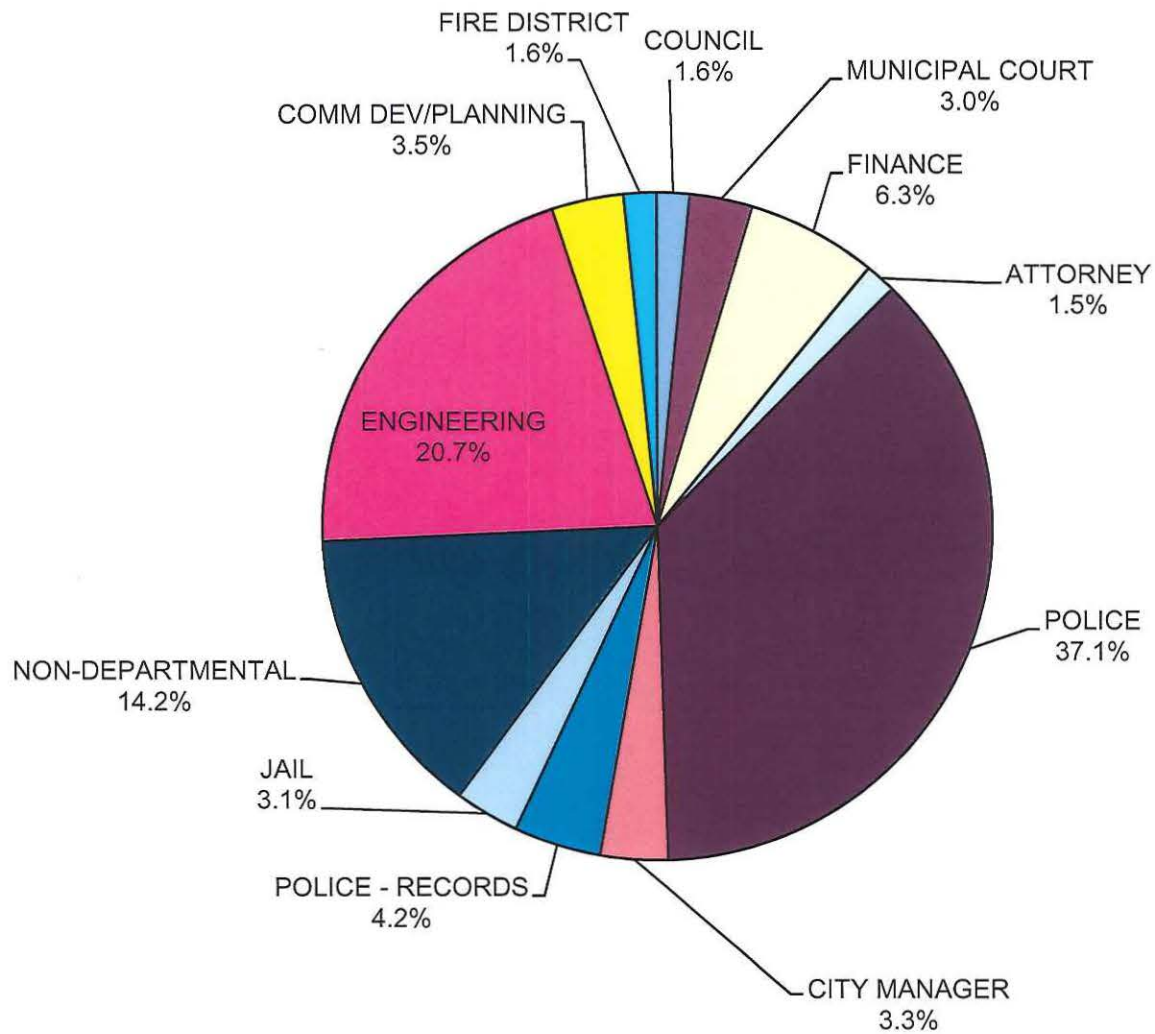
CITY OF KELSO

2018 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



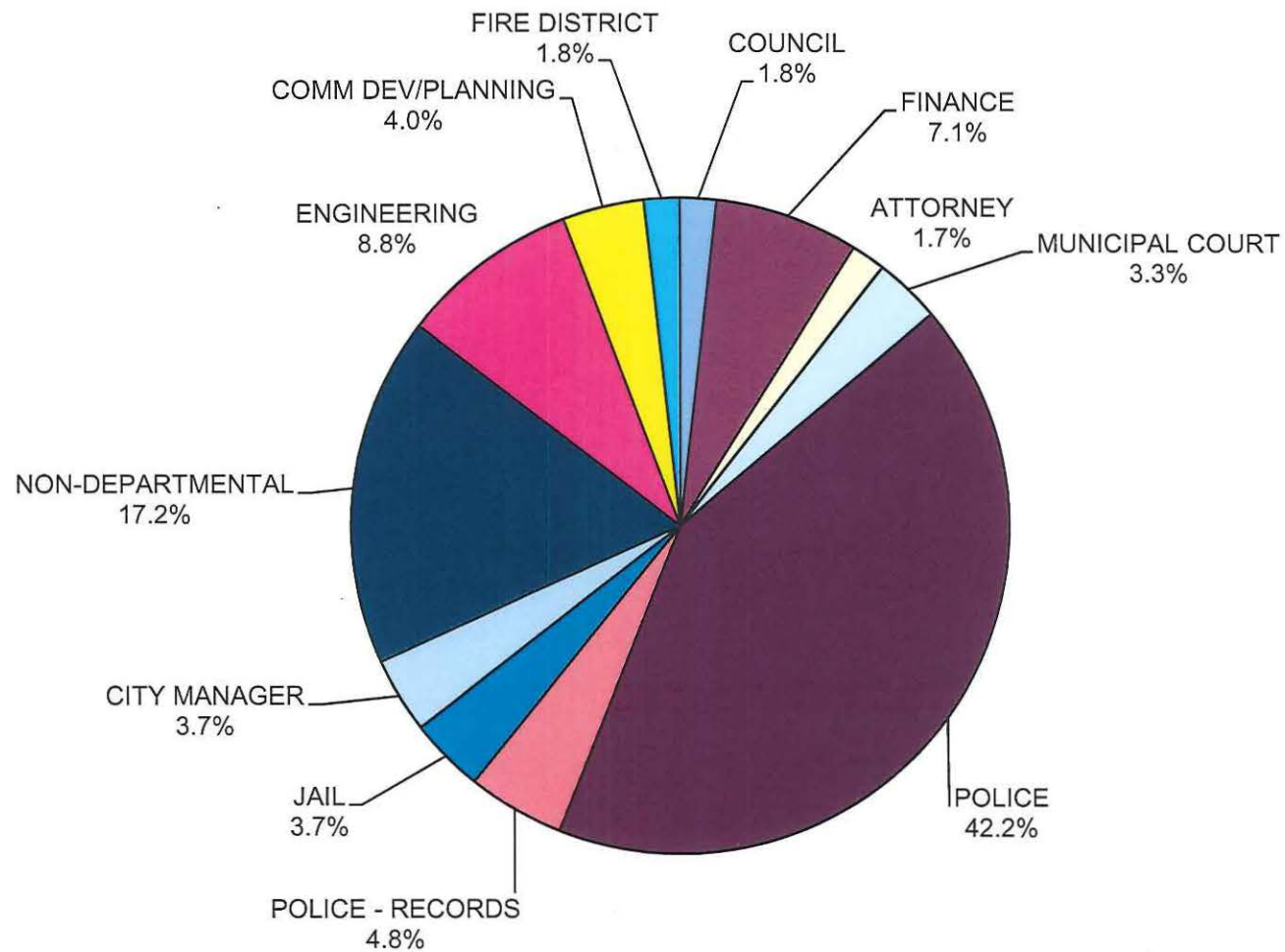
CITY OF KELSO

2019 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



CITY OF KELSO

2020 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



Finance/City Manager/Computer Services - Salaries/Benefits
Distribution Per Fund
2019 Preliminary Budget

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
Customer Service	\$62,630	43.0% \$26,931	21.0% \$13,152	20.0% \$12,526	3.0% \$1,879	0.0% \$0	13.0% \$8,142	100.0% \$62,630	Allocation based on the number of receipts issued during the most recent fiscal year.
Finance Director	\$168,595	40.0% \$67,438	8.0% \$13,488	3.0% \$5,058	2.0% \$3,372	3.0% \$5,058	44.0% \$74,182	100.0% \$168,595	Allocation based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$7,439	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$7,439	100.0% \$7,439	10% of time allocated to General fund for the administration of business licenses.
Acctg Assist I	\$33,477	40.0% \$13,391	8.0% \$2,678	3.0% \$1,004	2.0% \$670	3.0% \$1,004	44.0% \$14,730	100.0% \$33,477	45 % of time allocated based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$33,477	20.0% \$6,695	0.0% \$0	4.0% \$1,339	8.0% \$2,678	4.0% \$1,339	64.0% \$21,425	100.0% \$33,477	45 % of time allocated based on total employees per fund during the most recent fiscal year.
Deputy Clerk	\$26,099	43.0% \$11,223	21.0% \$5,481	20.0% \$5,220	3.0% \$783	0.0% \$0	13.0% \$3,393	100.0% \$26,099	32 % of allocation based on the number of receipts issued during the most recent fiscal year.
Deputy Clerk	\$58,091	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$58,091	100.0% \$58,091	68% is allocated to general government.
Accounting Manager	\$56,085	20.0% \$11,217	0.0% \$0	4.0% \$2,243	8.0% \$4,487	4.0% \$2,243	64.0% \$35,894	100.0% \$56,085	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Accounting Manager	\$56,085	40.0% \$22,434	8.0% \$4,487	3.0% \$1,683	2.0% \$1,122	3.0% \$1,683	44.0% \$24,677	100.0% \$56,085	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Utility Billing Clerk	\$69,565	48.0% \$33,391	24.0% \$16,696	23.0% \$16,000	0.0% \$0	0.0% \$0	5.0% \$3,478	100.0% \$69,565	Based on total number of Utility customers
Dept. Assist	\$35,775	43.0% \$15,383	21.0% \$7,513	20.0% \$7,155	3.0% \$1,073	0.0% \$0	13.0% \$4,651	100.0% \$35,775	50 % of allocation based on the number of receipts issued during the most recent fiscal year.
Dept. Assist	\$35,775	40.0% \$14,310	8.0% \$2,862	3.0% \$1,073	2.0% \$716	3.0% \$1,073	44.0% \$15,741	100.0% \$35,775	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Computer Services	\$90,000	35.0% \$31,500	6.0% \$5,400	2.0% \$1,800	2.0% \$1,800	2.0% \$1,800	53.0% \$47,700	100.0% \$90,000	
Admin Programs Manager	\$56,700	20.0% \$11,340	0.0% \$0	4.0% \$2,268	8.0% \$4,536	4.0% \$2,268	64.0% \$36,288	100.0% \$56,700	100% of time allocated based on total employees per fund during the most recent fiscal year.
City Manager	\$95,300	40.0% \$38,120	8.0% \$7,624	3.0% \$2,859	2.0% \$1,906	3.0% \$2,859	44.0% \$41,932	100.0% \$95,300	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
City Manager	\$95,300	20.0% \$19,060	0.0% \$0	4.0% \$3,812	8.0% \$7,624	4.0% \$3,812	64.0% \$60,992	100.0% \$95,300	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Total Transfer From Fund XXX		\$322,433	\$79,380	\$64,040	\$32,645	\$23,139	\$458,756	\$980,393	

Total Transfer to General (2019) \$520,000
Total Transfer to General (2018) \$512,000

2019 Preliminary Budget (Rounded)	\$322,000	\$79,000	\$64,000	\$32,000	\$23,000	\$459,000	\$979,000
2018 Actual Budget	\$316,000	\$74,000	\$63,000	\$35,000	\$24,000	\$406,501	\$918,501
2019 Percent Increase/(Decrease)	1.90%	6.76%	1.59%	-8.57%	-4.17%	12.91%	6.59%

Finance/City Manager/Computer Services - Salaries/Benefits
Distribution Per Fund
2020 Preliminary Budget

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
Customer Service	\$67,460	43.0% \$29,008	21.0% \$14,167	20.0% \$13,492	3.0% \$2,024	0.0% \$0	13.0% \$8,770	100.0% \$67,460	Allocation based on the number of receipts issued during the most recent fiscal year.
Finance Director	\$167,940	40.0% \$67,176	8.0% \$13,435	3.0% \$5,038	2.0% \$3,359	3.0% \$5,038	44.0% \$73,894	100.0% \$167,940	Allocation based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$7,645	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$7,645	100.0% \$7,645	10% of time allocated to General fund for the administration of business licenses.
Acctg Assist I	\$34,403	40.0% \$13,761	8.0% \$2,752	3.0% \$1,032	2.0% \$688	3.0% \$1,032	44.0% \$15,137	100.0% \$34,403	45 % of time allocated based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$34,403	20.0% \$6,881	0.0% \$0	4.0% \$1,376	8.0% \$2,752	4.0% \$1,376	64.0% \$22,018	100.0% \$34,403	45 % of time allocated based on total employees per fund during the most recent fiscal year.
Deputy Clerk	\$26,803	43.0% \$11,525	21.0% \$5,629	20.0% \$5,361	3.0% \$804	0.0% \$0	13.0% \$3,484	100.0% \$26,803	32 % of allocation based on the number of receipts issued during the most recent fiscal year.
Deputy Clerk	\$59,657	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$59,657	100.0% \$59,657	68% is allocated to general government.
Accounting Manager	\$57,575	20.0% \$11,515	0.0% \$0	4.0% \$2,303	8.0% \$4,606	4.0% \$2,303	64.0% \$36,848	100.0% \$57,575	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Accounting Manager	\$57,575	40.0% \$23,030	8.0% \$4,606	3.0% \$1,727	2.0% \$1,152	3.0% \$1,727	44.0% \$25,333	100.0% \$57,575	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Utility Billing Clerk	\$71,200	48.0% \$34,176	24.0% \$17,088	23.0% \$16,376	0.0% \$0	0.0% \$0	5.0% \$3,560	100.0% \$71,200	Based on total number of Utility customers
Dept. Assist	\$37,000	43.0% \$15,910	21.0% \$7,770	20.0% \$7,400	3.0% \$1,110	0.0% \$0	13.0% \$4,810	100.0% \$37,000	50 % of allocation based on the number of receipts issued during the most recent fiscal year.
Dept. Assist	\$37,000	40.0% \$14,800	8.0% \$2,960	3.0% \$1,110	2.0% \$740	3.0% \$1,110	44.0% \$16,280	100.0% \$37,000	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Computer Services	\$90,000	35.0% \$31,500	6.0% \$5,400	2.0% \$1,800	2.0% \$1,800	2.0% \$1,800	53.0% \$47,700	100.0% \$90,000	
Admin Programs Manager	\$57,900	20.0% \$11,580	0.0% \$0	4.0% \$2,316	8.0% \$4,632	4.0% \$2,316	64.0% \$37,056	100.0% \$57,900	100% of time allocated based on total employees per fund during the most recent fiscal year.
City Manager	\$95,300	40.0% \$38,120	8.0% \$7,624	3.0% \$2,859	2.0% \$1,906	3.0% \$2,859	44.0% \$41,932	100.0% \$95,300	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
City Manager	\$95,300	20.0% \$19,060	0.0% \$0	4.0% \$3,812	8.0% \$7,624	4.0% \$3,812	64.0% \$60,992	100.0% \$95,300	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Total Transfer From Fund XXX		\$328,042	\$81,431	\$66,002	\$33,196	\$23,374	\$465,116	\$997,161	

Total Transfer to General (2020) \$531,000
Total Transfer to General (2019) \$520,000

2020 Preliminary Budget (Rounded)	\$328,000	\$81,000	\$66,000	\$33,000	\$23,000	\$466,000	\$997,000
2019 Preliminary Budget	\$322,000	\$79,000	\$64,000	\$32,000	\$23,000	\$459,000	\$979,000
2020 Percent Increase/(Decrease)	1.86%	2.53%	3.13%	3.13%	0.00%	1.53%	1.84%

**CITY OF KELSO
2019 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	\$ 76,945	CRIMINAL JUSTICE	120-40-397-00-00	19,236	\$ 19,236	\$ 19,236	\$ 19,237	Annual contribution
GENERAL FUND	001-09-597-00-006	27,860	KELSO STATION FUND	105-15-397-00-00	6,965	6,965	6,965	6,965	Annual contribution
GENERAL FUND	001-09-597-00-007	323,120	ARTERIAL STREET FUND	102-18-397-00-00	80,780	80,780	80,780	80,780	For street overlay program
ARTERIAL STREET FUND	102-18-597-00-001	23,200	DEBT SERVICE FUND	206-46-397-00-00	-	-	23,200	-	2016 G.O. Bond debt service
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
STADIUM FUND	106-20-597-00-011	100,000	PARK FUND	108-21-397-00-01	25,000	25,000	25,000	25,000	Park improvements
DEBT SERVICE FUND	206-46-597-00-000	600,000	PARK FUND	108-21-397-00-02	-	300,000	300,000	-	Park improvements
HUD GRANT FUND	114-48-597-00-000	60,000	GENERAL FUND	001-00-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
HUD GRANT FUND	114-17-597-00-000	35,000	FAÇADE IMPROVEMENT FUND	115-23-397-00-00	-	-	35,000	-	Facade improvement program
TBD FUND	125-62-597-00-000	200,000	DEBT SERVICE FUND	206-46-397-00-00	50,000	50,000	50,000	50,000	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-001	209,533	DEBT SERVICE FUND	206-46-397-00-00	52,383	52,383	52,383	52,383	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	1,265,000	WATER CAPITAL RESERVE FUND	404-17-397-00-00	316,250	316,250	316,250	316,250	To fund capital projects
WATER FUND	403-25-597-00-001	5,500	GENERAL FUND	001-00-397-00-02	-	5,500	-	-	To fund server replacement
SEWER FUND	405-25-597-10-010	810,000	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	202,500	202,500	202,500	202,500	To fund capital projects
SEWER FUND	405-25-597-10-002	5,000	GENERAL FUND	001-00-397-00-02	-	5,000	-	-	To fund server replacement
STORMWATER FUND	407-52-597-00-002	2,000	GENERAL FUND	001-00-397-00-02	-	2,000	-	-	To fund server replacement
STORMWATER FUND	407-52-597-00-000	150,000	STORMWATER CAPITAL FUND	410-52-397-00-00	37,500	37,500	37,500	37,500	To fund capital projects
TOTAL TRANSFERS		<u>\$ 3,913,158</u>			<u>\$ 810,615</u>	<u>\$ 1,123,114</u>	<u>\$ 1,168,814</u>	<u>\$ 810,615</u>	

**CITY OF KELSO
2020 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	\$ 82,485	CRIMINAL JUSTICE	120-40-397-00-00	\$ 20,621	\$ 20,621	\$ 20,621	\$ 20,622	Annual contribution
GENERAL FUND	001-09-597-00-006	29,480	KELSO STATION FUND	105-15-397-00-00	7,370	7,370	7,370	7,370	Annual contribution
GENERAL FUND	001-09-597-00-007	422,580	ARTERIAL STREET FUND	102-18-397-00-00	105,645	105,645	105,645	105,645	For street overlay program
GENERAL FUND	001-09-597-00-001	100,000	PARK FUND	108-21-397-00-00	25,000	25,000	25,000	25,000	Catlin/Rotary Spraypark improvements
ARTERIAL STREET FUND	102-18-597-00-001	39,300	DEBT SERVICE FUND	206-46-397-00-00	-	-	39,300	-	2016 G.O. Bond debt service
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
STADIUM FUND	106-20-597-00-011	100,000	PARK FUND	108-21-397-00-01	25,000	25,000	25,000	25,000	Park improvements
HUD GRANT FUND	114-48-597-00-000	60,000	GENERAL FUND	001-00-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
HUD GRANT FUND	114-17-597-00-000	35,000	FAÇADE IMPROVEMENT FUND	115-23-397-00-00	-	-	35,000	-	Facade improvement program
TBD FUND	125-62-597-00-000	185,000	DEBT SERVICE FUND	206-46-397-00-00	46,250	46,250	46,250	46,250	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-001	210,933	DEBT SERVICE FUND	206-46-397-00-00	52,733	52,733	52,733	52,733	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	1,000,000	WATER CAPITAL RESERVE FUND	404-17-397-00-00	250,000	250,000	250,000	250,000	To fund capital projects
SEWER FUND	405-25-597-10-010	2,475,000	SEWER CAPITAL RESERVE FUND	408-28-397-00-02	618,750	618,750	618,750	618,750	To fund capital projects
STORMWATER FUND	407-52-597-00-000	150,000	STORMWATER CAPITAL FUND	410-52-397-00-00	37,500	37,500	37,500	37,500	To fund capital projects
TOTAL TRANSFERS		<u>\$ 4,909,778</u>			<u>\$ 1,208,870</u>	<u>\$ 1,208,869</u>	<u>\$ 1,283,169</u>	<u>\$ 1,208,870</u>	

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2011 Limited Tax General Obligation Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2019	2.40%	\$ 150,000	\$ 59,533	\$ 209,533
2020	2.90%	155,000	55,933	210,933
2021	2.90%	160,000	51,438	211,438
2022	3.25%	165,000	46,798	211,798
2023	3.25%	170,000	41,435	211,435
2024	3.80%	175,000	35,910	210,910
2025	3.80%	185,000	29,260	214,260
2026	3.80%	185,000	22,230	207,230
2027	3.80%	195,000	15,200	210,200
2028	3.80%	205,000	7,790	212,790
	TOTAL	\$ 1,745,000	\$ 365,527	\$ 2,110,527
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2016 Limited Tax General Obligation Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2019	1.04%	\$ 130,000	\$ 93,200	\$ 223,200
2020	1.20%	135,000	89,300	224,300
2021	1.35%	135,000	86,600	221,600
2022	1.48%	140,000	83,900	223,900
2023	1.59%	140,000	81,100	221,100
2024	1.76%	145,000	78,300	223,300
2025	1.76%	150,000	75,400	225,400
2026	1.82%	150,000	72,400	222,400
2027	1.82%	155,000	66,400	221,400
2028	1.98%	165,000	60,200	225,200
2029	1.98%	170,000	53,600	223,600
2030	2.08%	175,000	46,800	221,800
2031	2.08%	185,000	39,800	224,800
2032	2.20%	190,000	32,400	222,400
2033	2.20%	200,000	24,800	224,800
2034	2.32%	205,000	16,800	221,800
2035	2.32%	215,000	8,600	223,600
	TOTAL	\$ 2,785,000	\$ 1,009,600	\$ 3,794,600
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2010 Water/Sewer Revenue Bonds - Series B
Taxable Recovery Zone Economic Development Bonds

DATE OF MATURITY	COUPON RATE*	BONDS MATURING	INTEREST ON BONDS**	TOTAL BONDS AND INTEREST
2019	5.50%	\$ 225,000	\$ 139,431	\$ 364,431
2020	5.75%	225,000	132,624	357,624
2021	6.65%	240,000	125,509	365,509
2022	6.65%	250,000	116,731	366,731
2023	6.65%	255,000	107,587	362,587
2024	6.65%	270,000	98,260	368,260
2025	6.65%	280,000	88,385	368,385
2026	7.40%	290,000	78,144	368,144
2027	7.40%	300,000	66,341	366,341
2028	7.40%	315,000	54,131	369,131
2029	7.40%	325,000	41,311	366,311
2030	7.40%	340,000	28,083	368,083
2031	7.40%	350,000	14,245	364,245
	TOTAL	\$ 3,665,000	\$ 1,090,781	\$ 4,755,781
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				
* City receives interest subsidy of 45%				
** Net of 45% subsidy				

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

1999 State Revolving Fund Loan
For Water Treatment Plant Upgrade

DATE OF MATURITY	INTEREST RATE	PRINCIPAL	INTEREST	TOTAL PRIN AND INTEREST
2019	2.50%	\$ 107,914	\$ 5,396	\$ 113,310
2020	2.50%	107,914	2,698	110,612
	TOTAL	\$ 215,828	\$ 8,094	\$ 223,922
Loan Payment Date - October				

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
2019	1.50%	\$ 79,592	\$ 4,776	\$ 84,368
2020	1.50%	79,592	3,582	83,174
2021	1.50%	79,592	2,388	81,980
2022	1.50%	79,592	1,194	80,786
	TOTAL	\$ 318,369	\$ 11,940	\$ 330,309
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
2019	1.50%	\$ 258,290	\$ 65,864	\$ 324,154
2020	1.50%	258,290	61,990	320,279
2021	1.50%	258,290	58,115	316,405
2022	1.50%	258,290	54,241	312,531
2023	1.50%	258,290	50,366	308,656
2024	1.50%	258,290	46,492	304,782
2025	1.50%	258,290	42,618	300,907
2026	1.50%	258,290	38,743	297,033
2027	1.50%	258,290	34,869	293,159
2028	1.50%	258,290	30,995	289,284
2029	1.50%	258,290	27,120	285,410
2030	1.50%	258,290	23,246	281,536
2031	1.50%	258,290	19,372	277,661
2032	1.50%	258,290	15,497	273,787
2033	1.50%	258,290	11,623	269,913
2034	1.50%	258,290	7,749	266,038
2035	1.50%	258,290	3,874	262,164
	TOTAL	\$ 4,390,924	\$ 592,775	\$ 4,983,699
Loan Payment Date - October				

CITY OF KELSO
EMPLOYEE POSITION CLASSIFICATION
MONTHLY SALARY SCHEDULE

2019 Salary Schedule
Effective 01/01/2019

Position Title	Grade	FTE's	2019 Range	
			Entry	Top Step
City Manager (Contracted Position)	N/A	1	\$ -	\$ 11,670
Police Chief	M21	1	8,215	9,996
Finance Director/City Clerk	M20	1	7,825	9,520
Community Development Director/City Engineer	M20	1	7,825	9,520
Police Captain	M18	1	7,098	8,635
Public Works Superintendent	M17	1	6,760	8,224
Senior Engineer	M16	2	6,438	7,832
Airport Operations Manager	M14	1	5,838	7,104
Civil Engineer	M14	1	5,838	7,104
Planning Manager	M13	1	5,562	6,766
Accounting Manager	M13	1	5,562	6,766
Utility Operations Manager	M12	1	5,296	6,443
Library Manager	M11	1	5,044	6,137
Administrative Program Manager	M10	1	4,804	5,845
Capital Projects Inspector	M9	1	4,575	5,566
Executive Assistant Records Supervisor	M7	1	4,149	5,049
Project Compliance and Contract Specialist	M6	1	3,952	4,808
Nusiance Abatement Officer	M5	1	3,764	4,580
Executive/Legal Assistant	M5	1	3,764	4,580
Police Sergeant	P16	6	5,825	7,281
Police Patrolman	P12	20	5,076	6,440
Records Clerk/ Evidence Tech	P6	3	2,931	3,664
Water Treatment Plant Supervisor	R31	1	4,627	5,784
Water/Sewer/Drainage Lead Technician/Equip Operator	R28	3	4,299	5,374
Water Treatment Plant Operator	R28	1	4,299	5,374
Park Lead	R27	1	4,196	5,245
Traffic Control Lead	R27	1	4,196	5,245
Water/Sewer Pump Technician	R26	1	4,094	5,118
Water/Sewer Technician	R24	8	3,896	4,870
Street Technician	R23	0.5	3,802	5,752
Drainage Technician	R23	1.5	3,802	5,752
General Maintenance Tech	R23	1	3,802	5,752
Department Assistant	R19	1	3,445	4,306
Deputy Clerk	S16	1	3,550	4,437
Library Assistant III	S16	1	3,550	4,437
Accounting Assistant I (Tax Clerk)	S15	1	3,272	4,090
Engineering Assistant	S15	1	3,272	4,090
Utility Billing Clerk	S13	1	3,146	3,933
Customer Service Representative	S12	1	2,982	3,728
Department Assistant	S12	1	2,982	3,728
Library Assistant I	S8	3	2,695	3,369

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CITY OF KELSO
EMPLOYEE POSITION CLASSIFICATION
MONTHLY SALARY SCHEDULE

2020 Salary Schedule
Effective 01/01/2020

Position Title	Grade	FTE's	2020 Range	
			Entry	Top Step
City Manager (Contracted Position)	N/A	1	\$ -	\$ 11,903
Police Chief	M21	1	8,380	10,196
Finance Director/City Clerk	M20	1	7,982	9,710
Community Development Director/City Engineer	M20	1	7,982	9,710
Police Captain	M18	1	7,239	8,808
Public Works Superintendent	M17	1	6,895	8,388
Senior Engineer	M16	2	6,566	7,989
Airport Operations Manager	M14	1	5,955	7,246
Civil Engineer	M14	1	5,955	7,246
Planning Manager	M13	1	5,673	6,901
Accounting Manager	M13	1	5,673	6,901
Utility Operations Manager	M12	1	5,401	6,572
Library Manager	M11	1	5,145	6,260
Administrative Program Manager	M10	1	4,901	5,962
Capital Projects Inspector	M9	1	4,666	5,677
Executive Assistant Records Supervisor	M7	1	4,234	5,150
Project Compliance and Contract Specialist	M6	1	4,032	4,904
Nusiance Abatement Officer	M5	1	3,764	4,580
Executive/Legal Assistant	M5	1	5,839	4,672
Police Sergeant	P16	6	5,942	7,427
Police Patrolman	P12	20	5,178	6,569
Records Clerk/ Evidence Tech	P6	3	2,990	3,737
Water Treatment Plant Supervisor	R31	1	4,720	5,900
Water/Sewer/Drainage Lead Technician/Equip Operator	R28	3	4,385	5,481
Water Treatment Plant Operator	R28	1	4,385	5,481
Park Lead	R27	1	4,280	5,350
Traffic Control Lead	R27	1	4,280	5,350
Water/Sewer Pump Technician	R26	1	4,176	5,220
Water/Sewer Technician	R24	8	3,974	4,967
Street Technician	R23	0.5	3,878	4,847
Drainage Technician	R23	1.5	3,878	4,847
General Maintenance Tech	R23	1	3,878	4,847
Department Assistant	R19	1	3,445	4,306
Deputy Clerk	S16	1	3,621	4,526
Library Assistant III	S16	1	3,550	4,437
Accounting Assistant I (Tax Clerk)	S15	1	3,338	4,172
Engineering Assistant	S15	1	3,272	4,090
Utility Billing Clerk	S13	1	3,210	4,012
Customer Service Representative	S12	1	3,042	3,803
Department Assistant	S12	1	3,042	3,803
Library Assistant I	S8	3	2,749	3,436

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City of Kelso
Salaries/Benefits By Department

Department	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget
City Council	\$ 63,733	\$ 73,882	\$ 67,211	\$ 71,721	\$ 72,950	\$ 76,300
City Manager	168,606	213,351	311,011	324,400	334,650	341,180
Finance	519,209	598,440	605,629	623,200	663,500	668,000
Police Operations	2,612,751	3,054,405	3,260,380	3,285,383	3,351,000	3,471,600
Police Records	203,740	211,169	213,838	232,348	227,900	235,500
Engineering	521,394	546,197	488,576	558,700	614,800	639,600
Community Development	214,553	155,584	176,361	263,930	258,500	269,400
Street Maintenance	29,061	101,396	105,579	108,800	113,500	115,500
Traffic Division	107,549	106,457	135,472	167,620	110,400	111,600
Library	271,609	350,252	360,158	371,400	398,100	413,600
Parks	96,919	115,643	156,638	209,880	195,680	206,100
Criminal Justice	231,176	222,505	223,497	247,826	249,745	257,285
Solid Waste	14,045	7,795	7,601	7,400	7,625	7,800
Water	805,444	776,480	951,816	955,400	1,006,800	1,028,500
Sewer	510,576	496,535	576,856	618,500	673,100	688,200
Storm Water Drainage	243,690	272,432	286,109	307,800	320,200	327,300
Total Salary & Benefits	\$ 6,614,055	\$ 7,302,523	\$ 7,926,732	\$ 8,354,308	\$ 8,598,450	\$ 8,857,465

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET

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REVENUES

FUND 001-00				2015	2016	2017	2018	2019	2020
GENERAL FUND									
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 2,386,650	\$ 2,967,971	\$ 3,351,742	\$ 3,501,196	\$ 3,500,000	\$ 3,244,291
			<i>Reserves available for spending.</i>						
311	10	00	GENERAL PROPERTY TAXES	1,196,458	1,246,404	1,204,612	1,267,033	1,413,000	1,435,000
			<i>The remaining property taxes go to Street, Library, and Firemen's Pension funds.</i>						
312	00	00	TIMBER HARVEST	73	39	47	-	-	-
			<i>Represents proceeds from Timber Sales.</i>						
313	10	00	LOCAL RETAIL SALES AND USE TAXES	1,203,042	1,138,185	1,398,812	1,095,736	1,123,273	1,106,889
			<i>Sales & use tax proceeds are shared with Street, Library, and Park Funds.</i>						
313	71	00	RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE	175,746	191,095	202,515	175,000	200,000	200,000
			<i>Restricted for criminal justice purposes.</i>						
314	52	00	B & O TAX - WATER (WATER UTILITY)	362,387	358,325	359,423	381,000	376,000	388,000
			<i>Represents 10% tax on gross water receipts.</i>						
314	54	00	B & O TAX - SEWER (SEWER UTILITY)	503,487	521,061	521,632	551,400	545,000	556,000
			<i>Represents 10% tax on gross sewer receipts.</i>						
314	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND)	141,496	151,077	158,597	158,000	168,000	175,000
			<i>Represents 10% tax on gross garbage collection receipts.</i>						
316	10	00	BUSINESS AND OCCUPATIONAL TAXES	617,535	657,747	678,263	625,000	680,000	680,000
			<i>Based on \$1/thousand of gross receipts for Wholesale, Retail sales, Manufacturing and Contracting.</i>						
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC	123,121	125,109	122,335	123,000	123,000	123,000
			<i>\$2/thousand of gross revenues from service activities.</i>						
316	20	00	ADMISSIONS TAXES	134,104	160,730	144,182	163,000	165,000	165,000
			<i>5% tax on theater patrons.</i>						
316	43	00	B & O TAX - GAS	61,671	59,460	65,538	60,000	60,000	60,000
			<i>6% Tax on gross sales.</i>						
316	46	00	B & O TAX - CABLE TV	120,098	216,314	217,117	224,000	220,000	220,000
			<i>8% Tax on gross sales.</i>						
316	47	10	B & O TAX - TELEPHONE	108,188	85,900	85,936	100,000	85,000	85,000
			<i>6% Tax on gross sales.</i>						
316	47	30	B & O TAX - CELLULAR PHONES	123,372	134,618	124,853	125,000	125,000	125,000
			<i>6% Tax on gross sales.</i>						
316	51	00	B & O TAX - ELECTRIC (PUD)	674,179	712,724	753,622	680,000	750,000	750,000
			<i>6% Tax on gross sales.</i>						
316	70	00	CITY UTILITY TAX	1,003,708	1,025,881	1,033,255	1,097,000	1,089,000	1,119,000
			<i>10% tax on gross water/sewer/solid waste utility sales.</i>						
317	20	00	LEASEHOLD EXCISE TAX	3,673	2,524	4,998	2,500	2,500	2,500
			<i>Lease tax rebated to City by the State.</i>						
317	50	00	GAMBLING EXCISE TAXES	27,814	23,314	20,108	23,000	23,000	23,000
			<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>						

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET

Page 2 of 4
REVENUES

FUND 001-00			GENERAL FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
319	60	00	B & O TAX PENALTY	3,890	5,542	4,330	3,000	4,000	4,000
319	80	00	GAMBLING TAX PENALTY	423	331	510	500	500	500
321	00	00	Late payment penalties. BUSINESS LICENSES	68,625	68,775	95,950	70,000	70,000	70,000
321	00	10	Business License Fee @ \$50.00 per business. BUSINESS LICENSES - MISC	2,450	2,370	718	2,000	2,000	2,000
321	70	00	Misc licenses. AMUSEMENT LICENSES	2,744	2,328	1,538	2,500	-	-
321	80	00	A \$56 fee for each skill game machine or amusement device operated by coin or the payment of a fee. BUSINESS LICENSE PENALTY	4,525	4,450	3,875	4,000	4,000	4,000
322	10	00	Fee for late renewal of Business License @ 25.00. BUILDING PERMITS	50,604	92,093	85,675	70,000	70,000	70,000
322	90	00	Construction permit fees for building, plumbing, etc. MISC. LICENSES, GUN PERMITS, ETC.	2,350	3,825	3,209	2,400	3,000	3,000
331	00	00	Receipts for concealed pistol licenses. FEDERAL GRANTS	-	-	-	-	1,400,000	-
333	00	00	FAA pass-thru grant to SWRA. FEDERAL GRANTS	5,526	755,692	37,778	21,000	25,000	25,000
334	00	00	STATE GRANTS	69,466	158,666	86,128	95,000	110,000	80,000
335	00	91	P.U.D. PRIVILEGE TAX	83,038	84,661	89,253	85,000	95,000	95,000
336	00	98	Public Utility District pass through from the State. LOCAL GOVERNMENT ASSISTANCE	107,350	116,829	116,997	115,000	125,000	125,000
336	06	42	Based on State REET collections. MARIJUANA EXCISE TAX	-	-	2,878	-	12,000	12,000
336	06	94	LIQUOR EXCISE TAX	32,067	54,366	56,855	56,000	57,000	57,000
336	06	95	City share of State liquor taxes @ \$5.14/capita for 2019. LIQUOR BOARD PROFITS	101,641	100,882	99,545	102,000	100,000	100,000
337	00	00	City share of State liquor profits @ \$8.16/capita for 2019. MISC. COUNTY GRANTS	14,345	8,100	8,100	-	-	-
338	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL	131,851	135,835	135,752	141,000	153,200	153,200
341	26	00	1 SRO @ KSD & 1 Police Science Instructor. RECORDS SURCHARGE - HOUSING	7,295	8,333	9,342	8,500	9,000	9,000
341	43	00	ACCOUNTING SERVICES	30,000	40,000	40,000	40,000	40,000	40,000
341	60	00	Provided to SWRA. PHOTOCOPIES/DUPLICATION	1,046	217	217	750	500	500
			Receipts for duplication and photocopying of documents.						

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET

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REVENUES

FUND 001-00			GENERAL FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
343	20	00	ENGINEERING FEES & CHARGES <i>Right of way, side sewer, driveway and sidewalk permits, bid specifications and blueprints.</i>	13,359	21,790	29,042	13,000	15,000	15,000
344	60	00	PROFESSIONAL SERVICES - SWRA <i>Charges for airport manager services provided to airport.</i>	94,720	93,507	120,732	120,100	120,000	122,500
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zone changes, annexations, etc.</i>	6,671	11,385	5,975	7,000	6,000	6,000
345	83	00	PLAN CHECK FEES	23,263	47,717	44,077	28,000	40,000	28,000
349	14	00	INTERFUND SERVICES - FUND 403 <i>Reimbursement for finance office building costs.</i>	18,000	18,000	18,000	18,000	18,000	18,000
349	14	01	INTERFUND SERVICES - FUND 101 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	12,108	12,540	21,515	24,000	23,000	23,000
349	14	02	INTERFUND SERVICES - FUND 103 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	23,868	24,840	29,786	35,000	32,000	33,000
349	14	05	INTERFUND SERVICES - FUND 402 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	59,616	62,928	72,276	74,000	78,000	81,000
349	14	06	INTERFUND SERVICES - FUND 403 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	247,644	258,780	278,091	316,000	300,000	305,000
349	14	07	INTERFUND SERVICES - FUND 407 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	53,160	56,160	62,651	63,000	68,000	70,000
349	32	00	ENGINEERING SERVICES <i>For engineering services performed for other funds.</i>	179,859	275,310	214,837	210,000	220,000	220,000
351	50	00	FINES & FORFEITS <i>City's share of fines collected through the Municipal Court.</i>	110,061	91,079	90,050	125,000	120,000	120,000
359	90	01	FORFEIT PROPERTY	-	381	1,362	500	500	500
359	90	02	MISCELLANEOUS FINES	250	8,800	9,975	-	5,000	5,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	10,050	8,228	28,051	9,500	50,000	50,000
361	40	00	SALES & USE TAX INTEREST <i>Interest on sales and use taxes collected by the state.</i>	29,772	29,469	20,044	22,000	25,000	25,000
366	10	00	I.F. LOAN REPAYMENT - INTEREST	-	693	-	-	-	-
367	19	00	DONATIONS	28,025	750	21,812	7,500	7,500	7,500

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REVENUES

FUND 001-00			GENERAL FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
369	20	00	UNCLAIMED PROPERTY SALES <i>Represents sale of unclaimed property.</i>	1,377	761	5,799	1,000	1,000	1,000
369	90	00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	11,475	5,890	28,045	10,000	10,000	10,000
395	10	00	SALE OF FIXED ASSETS <i>Proceeds from the sale of surplus property.</i>	1,300	-	-	-	-	-
395	20	00	DAMAGE RECOVERIES	13,328	2,281	29,029	1,000	-	-
397	00	02	TRANSFERS <i>\$12,500 server replacement.</i>	-	51,873	60,000	61,000	72,500	60,000
TOTAL GENERAL FUND REVENUES				\$ 10,623,944	\$ 12,504,935	\$ 12,517,386	\$ 12,316,115	\$ 14,139,473	\$ 12,508,380

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FUND 001-01			GENERAL FUND - CITY COUNCIL	2015	2016	2017	2018	2019	2020
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	\$ 38,400	\$ 38,400	\$ 42,000	\$ 42,000	\$ 44,500
511	60	101	ADMINISTRATIVE SECRETARY SALARY <i>Council's share of this position's salary.</i>	30,056	22,493	16,315	16,639	17,150	17,500
511	60	200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Unemployment, Worker's Comp., Etc.</i>	3,023	3,025	3,030	3,021	3,300	3,500
511	60	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	8,987	9,965	9,467	10,061	10,500	10,800
511	60	310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	279	519	137	750	1,400	750
511	60	421	PEG FEES - KLTV	-	71,739	77,188	95,000	95,000	95,000
511	60	431	MAYOR TRAVEL <i>Pays travel for seminars and conferences.</i>	449	-	378	500	500	500
511	60	491	COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	2,568	-	925	3,000	3,000	3,000
511	60	492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	531	687	89	750	750	1,000
TOTAL CITY COUNCIL EXPENDITURES				\$ 84,293	\$ 146,828	\$ 145,929	\$ 171,721	\$ 173,600	\$ 176,550

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FUND 001-02			GENERAL FUND - MUNICIPAL COURT	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
512	50	413	PUBLIC DEFENDER	\$ 129,996	\$ 130,416	\$ 143,462	\$ 135,300	\$ 143,000	\$ 143,000
512	50	414	JURORS AND WITNESSES	481	544	1,195	800	600	600
512	50	415	INTERPRETERS	5,770	6,812	11,780	6,500	13,000	13,000
512	50	416	ADDITIONAL ATTORNEYS <i>Cost of cases where attorney has a conflict of interest and for attorney costs for indigent appeal.</i>	2,492	1,074	1,425	-	1,500	1,500
512	50	419	MISCELLANEOUS INDIGENT DEFENSE <i>Includes \$10K indigent defense study funded by grant.</i>	1,738	2,206	3,485	2,000	12,000	2,000
512	50	450	COURTROOM RENTAL/OVERHEAD <i>Negotiated figure with Cowlitz County.</i>	4,636	5,932	4,661	5,000	5,000	5,000
512	50	490	CONTRACT SERVICES MUNICIPAL COURT <i>Contract between the City and Municipal Court based on the number of traffic & non-traffic infractions, and criminal & non-criminal violations.</i>	70,498	81,749	93,971	150,000	155,000	155,000
TOTAL MUNICIPAL COURT EXPENDITURES				\$ 215,611	\$ 228,733	\$ 259,979	\$ 299,600	\$ 330,100	\$ 320,100

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FUND 001-03			GENERAL FUND - CITY MANAGER	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
513	10	100	MANAGER'S SALARY	\$ 128,600	\$ 132,323	\$ 135,600	\$ 140,191	\$ 144,000	\$ 146,880
513	10	101	ADMINISTRATIVE SECRETARY SALARY <i>City Manager's share of this position's salary.</i>	30,056	24,804	16,315	16,639	17,150	17,500
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR	-	-	72,742	77,602	80,000	81,500
513	10	200	MANAGER'S BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	41,835	43,369	47,126	49,648	49,000	50,000
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	8,987	12,855	9,463	9,061	10,500	10,800
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	-	-	29,765	31,259	34,000	34,500
513	10	310	OFFICE SUPPLIES <i>Cost of normal clerical/office supplies. (Includes software)</i>	1,914	2,064	1,398	1,500	1,500	1,600
513	10	420	TELEPHONE <i>Includes FAX and internet.</i>	1,838	1,851	1,960	2,100	1,800	1,800
513	10	430	TRAVEL <i>Travel and registration for various seminars and training.</i>	6,699	2,851	3,566	4,500	4,500	4,500
513	10	431	CAR MILEAGE <i>Reimburse for use of personal car on City business.</i>	225	-	123	500	500	500
513	10	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	1,107	1,217	807	1,250	1,250	1,250
513	10	490	DUES AND SUBSCRIPTIONS <i>Membership in WCMA.</i>	2,151	1,391	1,672	1,600	2,100	2,200
513	10	492	MISCELLANEOUS EXPENSES <i>Includes cost of manager's annual evaluation.</i>	3,579	3,903	1,954	5,750	5,750	5,800
513	50	450	COPIER LEASE PAYMENT <i>Manager's share of lease costs for copier.</i>	1,430	1,409	1,870	1,800	1,900	1,900
594	13	647	OFFICE EQUIPMENT	2,278	1,904	1,582	2,000	2,000	2,000
TOTAL CITY MANAGER EXPENDITURES				\$ 230,699	\$ 229,941	\$ 325,943	\$ 345,400	\$ 355,950	\$ 362,730

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FUND 001-04			GENERAL FUND - FINANCE	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
514	10	100	SALARIES <i>Seven full-time employees.</i>	\$ 391,008	\$ 415,908	\$ 415,012	\$ 427,700	\$ 450,000	\$ 461,000
514	10	110	OVERTIME	2,241	8,553	1,139	4,000	3,500	4,000
514	10	120	PART-TIME SALARIES	-	7,776	15,718	-	15,000	-
514	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	156,441	166,203	173,760	191,500	195,000	203,000
514	20	310	OFFICE SUPPLIES <i>Clerical/office supplies including software.</i>	3,434	2,706	2,885	3,500	3,500	3,500
514	20	420	TELEPHONE/FAX/POSTAGE <i>Includes FAX, internet, and postage.</i>	1,511	1,480	1,499	1,800	1,600	1,600
514	20	430	TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference, computer training, and misc. seminars.</i>	5,254	3,247	4,270	4,500	5,000	5,000
514	20	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	6,640	7,302	4,842	7,100	6,000	6,000
514	20	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	3,859	4,320	763	1,500	2,500	2,500
594	14	642	DATA PROCESSING EQUIPMENT <i>Two new computers annually.</i>	-	1,547	2,125	2,000	2,500	2,500
594	14	644	FURNITURE AND FIXTURES	-	1,741	6,011	-	-	-
TOTAL FINANCE DEPARTMENT EXPENDITURES				\$ 570,388	\$ 620,783	\$ 628,024	\$ 643,600	\$ 684,600	\$ 689,100

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FUND 001-05			GENERAL FUND - CITY ATTORNEY	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
515	21	110	SECRETARIAL SALARY	\$ 18,062	\$ 19,896	\$ 21,754	\$ 22,185	\$ 23,000	\$ 23,350
515	21	210	SECRETARIAL BENEFITS	8,510	11,147	12,622	12,140	14,000	14,500
			City's costs for Health, DRS, FICA, Worker's Comp. Etc.						
515	21	410	MUNICIPAL LEGAL SERVICES	58,031	55,795	48,193	86,000	75,000	75,000
			City Attorney.(Code review, Service Contract review, Negotiations)						
515	21	411	CRIMINAL LEGAL SERVICES	31,200	33,519	45,000	44,000	46,000	48,000
			Prosecution.						
515	22	310	OFFICE SUPPLIES	2,796	2,908	3,422	3,250	3,000	3,000
			Office & legal supplies. Including software.(Case Mngmt Software)						
515	22	420	TELEPHONE	128	128	241	250	200	200
			City Attorney fax and internet charges.						
515	22	430	TRAVEL/TRAINING	-	-	484	500	650	650
			Travel costs for seminars and conferences.						
515	22	470	UTILITIES	554	608	403	750	500	500
			Costs for water/sewer/power/solid waste.						
515	22	491	MISCELLANEOUS EXPENSES	-	-	-	500	150	150
			Dues, subscriptions and memberships.						
594	15	644	OFFICE EQUIPMENT	107	-	371	-	750	-
			Computer hardware maintenance.						
TOTAL CITY ATTORNEY EXPENDITURES				\$ 119,388	\$ 124,001	\$ 132,490	\$ 169,575	\$ 163,250	\$ 165,350

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FUND 001-06				2015	2016	2017	2018	2019	2020
GENERAL FUND - POLICE									
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
521	10	100	SALARIES - ADMINISTRATION <i>Administration positions for 2019/20; Chief, 1 Captain, 1 admin Sergeant, & 1 admin assistant.</i>	\$ 258,487	\$ 256,501	\$ 371,768	\$ 384,200	\$ 399,000	\$ 407,000
521	10	200	BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	80,584	100,590	125,323	124,270	133,000	137,000
521	10	230	EDUCATIONAL INCENTIVE - OFFICERS <i>Incentive pay for advanced education accomplishment.</i>	17,799	18,944	20,919	23,563	26,000	26,000
521	10	420	TELEPHONE/POSTAGE <i>FAX, internet, pagers, postage and cell service.</i>	17,449	19,325	30,531	21,000	25,000	25,000
521	10	430	TRAVEL - ADMIN <i>Seminars, training, tuition, lodging, investigations.</i>	6,140	4,907	8,374	14,000	14,000	14,000
521	10	460	LEOFF RETIREE BENEFITS <i>Pays hospital, medical, insurance premiums, etc.</i>	115,908	111,137	125,463	125,000	103,000	112,000
521	10	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	16,600	18,256	12,105	18,300	18,300	18,300
521	10	491	MISCELLANEOUS	-	1,788	4,166	-	-	-
521	20	110	SALARIES - OPERATIONS <i>Operations positions for 2019/20 ; 4 sergeants, 16 patrolmen, 2 detectives, and 1 SRO officer. Includes longevity, step increases and leave buybacks.</i>	1,604,861	1,677,291	1,661,230	1,810,350	1,820,000	1,891,600
521	20	130	OVERTIME <i>Covers personnel shortages, emergencies and major case investigations.</i>	224,792	371,277	391,796	230,000	240,000	250,000
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	612,729	629,802	689,346	713,000	733,000	760,000
521	20	310	SUPPLIES - CONSUMABLE <i>Citations, office supplies, flares, batteries, etc.</i>	42,413	53,964	39,457	46,760	46,760	46,760
521	20	311	SUPPLIES - RESERVES <i>Group insurance, badges & ID, and BP vests.</i>	188	-	-	3,000	-	-
521	20	312	SWAT SUPPLIES	10,240	1,652	4,174	-	10,000	10,000
521	20	350	TOOLS & EQUIPMENT <i>Tools & Equipment \$100 - \$999. Includes BP vests.</i>	9,208	20,968	10,205	15,500	20,000	20,000
521	20	490	DUES AND SUBSCRIPTIONS <i>Police periodicals, newspapers, dues to various orgs.</i>	7,226	7,285	6,785	7,500	7,500	7,500
521	21	410	INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, transportation and investigative costs.</i>	3,853	6,918	14,275	5,500	10,000	10,000
521	40	430	LAW ENFORCEMENT TRAINING <i>In-Service training, career level certification and tuition & lodging for officers/records/detectives.</i>	18,006	28,176	33,421	20,000	30,000	30,000

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FUND 001-06				2015	2016	2017	2018	2019	2020
GENERAL FUND - POLICE									
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
521	40	431	SWAT TRAINING	-	478	659	5,000	5,000	5,000
521	50	320	FUEL	31,437	27,948	32,475	45,000	35,000	35,000
			<i>Gas for police vehicles.</i>						
521	50	480	STATION REPAIR AND MAINTENANCE	5,457	883	854	7,000	27,000	7,000
			<i>Repairs to station building and facilities. Outdoor security.</i>						
521	50	482	SOFTWARE MAINTENANCE	15,257	7,022	1,645	5,000	5,000	5,000
			<i>Computer software maintenance.</i>						
521	50	483	VEHICLE MAINTENANCE	43,933	45,900	51,726	45,000	50,000	50,000
521	90	410	POLICE SCIENCE PROGRAM	33,875	42,500	40,687	48,000	61,200	61,200
521	90	490	CONTRACTUAL	20,343	24,495	42,852	38,000	45,000	45,000
			<i>Photo processing, laundry, radio repair, insurance and computer technical support. Also medical/psych exams.</i>						
521	90	940	EQUIPMENT RESERVE	50,000	84,000	150,000	100,000	150,000	115,000
			<i>Three vehicles in 2019 and two vehicles in 2020.</i>						
594	21	641	MACHINERY & EQUIPMENT	56,745	26,762	10,061	15,000	30,000	30,000
			<i>License Plate readers for patrol vehicles added.</i>						
TOTAL POLICE DEPARTMENT EXPENDITURES				\$ 3,303,530	\$3,588,769	\$3,880,297	\$3,869,943	\$4,043,760	\$4,118,360

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FUND 001-07			GENERAL FUND - POLICE RECORDS	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
528	80	100	SALARIES <i>Cost for two record specialists and one property/evidence officer. Includes \$15,000 for part-time.</i>	\$ 136,235	\$ 145,844	\$ 145,343	\$ 150,648	\$ 148,900	\$ 154,000
528	80	110	OVERTIME <i>Covers costs related to emergencies and personnel shortages.</i>	2,051	3,973	3,529	2,700	4,500	4,500
528	80	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	66,148	61,352	64,966	79,000	74,500	77,000
528	80	510	911 SERVICE <i>Contract with Cowlitz County for dispatch services.</i>	154,757	181,976	193,770	205,000	195,000	195,000
598	28	510	PAYMENT TO COWLITZ COUNTY <i>Contract with Cowlitz County for Records Management system to be paid over 5 years. Includes software maintenance.</i>	31,903	34,628	35,063	40,388	35,000	36,700
TOTAL POLICE RECORDS EXPENDITURES				\$ 391,094	\$ 427,773	\$ 442,671	\$ 477,736	\$ 457,900	\$ 467,200

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FUND 001-08				2015	2016	2017	2018	2019	2020
GENERAL FUND - OFFENDER SERVICES/JAIL									
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>	\$ 8,004	\$ 6,345	\$ 13,631	\$ 15,000	\$ 20,000	\$ 20,000
523	60	510	JAIL <i>Room and board for misdemeanors and electronic monitoring.</i>	242,802	278,665	268,343	300,000	320,000	340,000
TOTAL OFFENDER SERVICES/JAIL EXPENDITURES				\$ 250,806	\$ 285,010	\$ 281,974	\$ 315,000	\$ 340,000	\$ 360,000

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FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 2,967,971	\$ 3,351,742	\$ 3,501,196	\$ 3,106,658	\$ 3,244,291	\$ 2,750,178
511	70	410	ELECTION EXPENSES	68,329	24,036	34,084	25,000	35,000	25,000
			<i>City share of election and voter registration costs.</i>						
514	23	510	STATE EXAMINER'S CHARGES	18,270	15,518	27,467	19,000	23,000	25,000
			<i>State audit costs.</i>						
514	30	310	OFFICIAL PUBLICATIONS	2,684	1,275	1,315	1,500	2,000	2,000
			<i>Publishing ordinances, titles and official documents.</i>						
515	20	491	CITY CODE UPDATE	3,229	3,548	10,563	5,500	5,000	5,000
			<i>Codifies/prints new ordinances for Kelso Code Book.</i>						
517	60	310	SAFETY/LOSS CONTROL	856	2,216	870	1,500	1,500	1,500
			<i>Safety programs & recognition and First Aid training.</i>						
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE	4,521	4,244	4,643	4,500	5,400	5,400
			<i>Contract with D.J. Witmer.</i>						
517	90	490	EMPLOYEE WELLNESS	95	1,117	1,394	1,000	1,500	1,500
			<i>Pays for health screenings and fitness & health programs.</i>						
517	90	491	WELLNESS PROGRAM	2,942	749	1,687	1,500	2,500	2,500
518	10	310	OFFICE AND OPERATING SUPPLY	21,558	30,479	29,667	20,000	30,000	30,000
			<i>Paper, forms, envelopes, software, etc.</i>						
518	10	420	PHONE/POSTAGE	58,550	53,344	48,545	62,000	45,000	45,000
			<i>Pays line charges, long distance and postage.</i>						
518	10	470	UTILITIES	30,676	32,518	30,167	35,000	35,000	35,000
			<i>Costs for water/sewer/power/solid waste.</i>						
518	10	481	BUILDING REPAIRS	24,881	33,032	47,488	30,000	35,000	35,000
			<i>Miscellaneous maintenance.</i>						
518	30	410	BUILDING CUSTODIAL	20,159	27,336	24,739	24,400	25,000	25,000
			<i>Custodial services for City Hall.</i>						
518	30	411	PROFESSIONAL SERVICES	45,760	83,251	85,622	50,000	75,000	50,000
			<i>Lobbyist and collective bargaining services.</i>						
518	80	310	DATA PROCESSING SUPPLIES	11,698	14,162	6,595	11,500	10,000	10,000
			<i>Paper and supplies for computer network.</i>						
518	80	410	DATA PROCESSING SOFTWARE	13,308	8,100	26,299	59,000	12,500	12,500
			<i>Software upgrades.</i>						
518	80	480	HARDWARE MAINTENANCE	1,568	6,209	1,940	4,000	2,500	2,500
			<i>Computer hardware and office machine maintenance.</i>						
518	80	481	SOFTWARE MAINTENANCE	12,716	24,572	14,333	20,000	40,522	34,912
			<i>Computer software maintenance.</i>						
518	86	410	CONTRACT SERVICES	70,560	87,216	70,678	92,395	71,475	72,905
			<i>Contract with Compass Lane Inc. for maintenance and assistance with computer applications.</i>						
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE	216,635	222,584	252,292	271,000	269,000	282,000
			<i>General Fund portion of WCIA assessment.</i>						

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FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
519	90	490	DUES - AWC <i>Association of Washington Cities.</i>	7,490	7,536	7,596	7,700	8,550	8,800
519	90	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	14,964	4,709	19,928	22,000	20,000	20,000
519	90	493	CHAMBER DUES <i>Pays membership dues for the Chamber of Commerce.</i>	275	550	277	675	700	750
519	90	494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000	10,000	10,000	10,000	10,000
525	60	410	EMERGENCY MANAGEMENT <i>Emergency mgmt. services through Cowlitz County.</i>	23,885	21,160	20,352	24,300	25,000	25,000
531	40	530	DIKING/DRAINAGE TAX <i>Tax paid by City for diking district services.</i>	15,821	16,249	16,348	18,300	18,500	19,000
531	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	3,940	3,947	3,944	4,000	5,500	6,000
539	30	410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society.</i>	59,869	77,393	77,393	110,320	120,000	125,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT	-	76,000	76,000	76,000	76,000	76,000
558	70	490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from Council of Governments.</i>	25,992	27,036	31,332	31,000	32,000	32,000
559	20	490	AFFORDABLE HOUSING - DOCUMENT RECORDING	10,244	-	16,789	15,000	15,000	15,000
573	10	450	VOLCANO CENTER ADMIN <i>Funded by contribution from Longview.</i>	-	9,333	10,417	-	-	-
573	90	490	TREE LIGHTING CEREMONY <i>Program funded by donations.</i>	2,684	3,541	2,706	7,500	7,500	7,500
594	19	610	CAPITAL OUTLAY	12,188	9,068	21,220	50,000	-	-
594	19	640	EQUIPMENT	-	-	-	11,000	-	-
594	19	642	DATA PROCESSING EQUIPMENT <i>Virtual Server Replacement in 2019.</i>	71	86,832	10,194	16,000	51,000	-
597	00	001	TRANSFER TO PARK FUND (FUND 108)	-	-	-	-	-	100,000
597	00	002	TRANSFER TO LTD G.O. BOND FUND (FUND 206) <i>Payment of bond principal and interest.</i>	115,155	259,695	142,468	125,963	-	-
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	17,980	30,580	26,470	27,570	27,860	29,480
597	00	007	TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>Miscellaneous street overlays and repairs.</i>	268,000	216,000	375,000	287,800	323,120	422,580
597	00	009	TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120)	65,000	27,550	67,982	96,179	76,945	82,485
TOTAL NON-DEPARTMENTAL EXPENDITURES				\$ 4,250,524	\$ 4,914,427	\$ 5,158,000	\$ 4,786,760	\$ 4,788,863	\$ 4,432,490

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FUND 001-12 GENERAL FUND - ENGINEERING				2015	2016	2017	2018	2019	2020
ACCOUNT #		NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
532	10	100 SALARIES <i>Pays salaries for 5 full-time equivalent positions.</i>		\$ 278,404	\$ 381,931	\$ 323,354	\$ 380,400	\$ 412,000	\$ 428,100
532	10	110 OVERTIME		198	2,622	1,330	1,500	2,500	2,500
532	10	120 PART TIME HELP		-	-	20,662	9,000	10,000	10,000
532	10	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>		119,773	161,644	143,230	167,800	190,300	199,000
532	10	310 SUPPLIES <i>Office, surveying, engineering supplies. Includes software.</i>		8,400	11,080	12,240	8,000	10,000	10,000
532	10	350 EQUIPMENT/DRAFTER (TOOLS & EQUIPMENT) <i>Software (ARC Map, Auto CAD, New GIS Program).</i>		-	2,859	2,597	3,000	-	-
532	10	410 PROFESSIONAL SERVICES <i>Pavement rating system.</i>		4,166	15,992	10,660	5,000	60,000	42,000
532	10	420 TELEPHONE/POSTAGE <i>Cell phones, FAX, internet and postage.</i>		4,185	3,386	3,879	4,000	2,500	2,500
532	10	430 TRAVEL <i>Miscellaneous training including CAD and GPS.</i>		2,953	2,193	1,826	8,000	6,000	8,000
532	10	440 LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>		455	385	396	500	500	500
532	10	470 BUILDING UTILITIES <i>Costs for water/sewer/power/solid waste.</i>		2,767	3,043	2,018	3,000	3,000	3,200
532	10	481 SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>		8,288	4,850	15,379	7,000	10,000	10,000
532	10	490 MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>		1,752	1,610	1,980	1,500	1,500	1,500
532	10	950 EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>		4,308	4,308	4,300	4,300	6,300	6,300
532	50	320 FUEL - VEHICLES		596	745	833	750	800	800
532	50	480 VEHICLE MAINTENANCE		401	1,166	591	1,500	1,500	1,500
546	10	310 SUPPLIES - AIRPORT		98	3,336	3,576	500	3,500	3,500
546	10	410 PROFESSIONAL SERVICES - AIRPORT		72,913	791,195	20,416	-	1,400,000	-
546	10	420 PHONE - AIRPORT		592	229	667	800	700	750
546	50	100 SALARIES - AIRPORT		57,624	69,416	77,012	81,700	85,300	87,000
546	50	200 BENEFITS - AIRPORT		29,902	16,580	32,081	38,000	34,700	35,600
594	32	644 EQUIPMENT <i>Includes annual computer replacements.</i>		53	4,409	4,296	7,500	10,000	7,500

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FUND 001-13 GENERAL FUND - COMMUNITY DEVELOPMENT				2015	2016	2017	2018	2019	2020
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
524	20	101	DEPARTMENTAL ASSISTANT'S SALARY <i>Per union contract.</i>	\$ 47,412	\$ 26,744	\$ 35,122	\$ 48,000	\$ 42,000	\$ 42,600
524	20	110	OVERTIME <i>To cover for vacations.</i>	-	-	-	1,200	1,000	1,000
524	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	16,954	11,939	15,025	31,000	28,600	29,600
524	20	410	PROFESSIONAL SERVICES <i>GIS Implementation, Longview Building Services.</i>	76,822	40,276	47,014	30,000	40,000	40,000
558	20	410	COMPREHENSIVE PLANNING	94,087	5,913	-	-	-	-
558	60	100	SALARIES - PLANNING <i>Includes Planning Manager.</i>	-	40,262	77,268	78,800	81,200	82,900
558	60	200	BENEFITS - PLANNING <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	-	12,609	26,378	23,900	25,700	26,300
558	60	310	SUPPLIES <i>Includes GIS, Permitting Software Subscription.</i>	14,129	20,718	34,196	5,800	6,000	6,000
558	60	421	TELEPHONE/POSTAGE <i>FAX, internet, cellular phones and postage.</i>	3,154	2,993	4,465	2,500	2,000	2,000
558	60	430	TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>	1,191	3,480	2,287	5,000	6,000	6,000
558	60	440	LEGAL ADVERTISING	3,353	3,465	1,928	4,000	4,000	4,000
558	60	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	2,213	2,434	1,614	2,100	2,100	2,100
558	60	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	2,550	-	15,969	8,000	8,000	8,000
558	60	481	SOFTWARE MAINTENANCE <i>Includes GIS Software.</i>	-	-	-	-	40,000	40,000
558	60	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	988	2,785	1,856	1,200	1,500	1,500
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	5,004	5,004	5,000	5,000	5,000	5,000
559	10	100	SALARY - NUISANCE ABATEMENT	39,120	46,158	52,296	53,330	55,000	56,100
559	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	10,643	17,872	20,419	27,700	25,000	30,900
559	50	320	FUEL - VEHICLE	1,454	449	842	750	1,250	1,250
559	50	481	VEHICLE MAINTENANCE	852	443	1,395	1,250	2,000	2,000
594	58	642	DATA PROCESSING EQUIPMENT <i>Computer replacements.</i>	53	-	2,071	2,500	3,000	3,000
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES				\$ 319,979	\$ 243,544	\$ 345,145	\$ 332,030	\$ 379,350	\$ 390,250

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FUND 001-14			GENERAL FUND - FIRE/EMERGENCY MEDICAL	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
522	20	510	FIRE DISTRICT NO. 2 <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> <i>Fire code inspection services.</i> <i>Pre-construction building plan reviews.</i> <i>Fire investigation services.</i> <i>Enhanced "Advanced Life Support" services.</i> <i>Enhanced "Basic Life Support" services.</i>	\$ 170,952	\$ 170,952	\$ 170,952	\$ 171,000	\$ 171,000	\$ 171,000
TOTAL FIRE/EMERGENCY MEDICAL EXPENDITURES				\$ 170,952	\$ 170,952	\$ 170,952	\$ 171,000	\$ 171,000	\$ 171,000

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FUND 101-16			CITY STREET FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE RESTRICTED <i>For Bridge maintenance.</i>	\$ 146,670	\$ 213,912	\$ 277,366	\$ 312,322	\$ 347,000	\$ 347,000
308	00	00	BEGINNING FUND BALANCE UNRESTRICTED <i>Reserves available for spending.</i>	212,039	242,297	405,221	371,664	187,543	97,543
313	10	00	LOCAL RETAIL SALES AND USE TAXES	411,608	475,112	346,439	332,972	444,840	449,290
336	00	71	MULTIMODAL TRANSPORTATION	-	12,228	12,584	-	13,000	13,000
336	00	87	MOTOR VEHICLE FUEL TAX	252,179	254,733	259,245	275,000	262,000	265,000
349	42	00	AIRPORT SERVICES	2,811	19,098	7,926	2,500	20,000	20,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	924	994	5,221	1,000	7,500	7,500
362	50	00	LAND LEASE <i>Revenue from lease of City property with Dutch Bros.</i>	20,075	20,904	20,904	20,900	21,000	21,000
363	00	00	DAMAGE RECOVERIES	9,536	39,816	39,202	-	10,000	10,000
369	90	00	MISCELLANEOUS REVENUE	20,200	250	11,855	-	-	-
TOTAL CITY STREET FUND REVENUES				\$ 1,076,042	\$ 1,279,344	\$ 1,385,963	\$ 1,316,358	\$ 1,312,883	\$ 1,230,333

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FUND 101-16 CITY STREET FUND				2015	2016	2017	2018	2019	2020
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 456,209	\$ 682,587	\$ 683,986	\$ 234,986	\$ 444,543	\$ 354,543
542	30	100	SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: 1 maintenance tech & .5 Lead.</i>	60,008	58,069	60,630	60,100	62,700	63,900
542	30	110	STREET PART-TIME HELP	7,453	9,864	10,721	13,400	13,400	13,400
542	30	120	OVERTIME	1,836	1,989	3,210	1,300	3,500	3,500
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	31,387	31,473	31,018	34,000	33,900	34,700
542	30	311	SUPPLIES <i>Includes supplies for surfacing base course & top course, asphalt, misc. supplies for maintenance of City streets.</i>	9,342	15,474	20,404	22,000	25,000	25,000
542	30	312	SURFACE MAINTENANCE PROGRAM	-	34,528	45,212	80,000	120,000	120,000
542	30	320	FUEL - VEHICLES	4,323	3,228	5,166	4,500	5,000	5,000
542	30	350	SMALL TOOLS/EQUIPMENT	1,075	173	-	700	800	800
542	30	410	PROFESSIONAL SERVICES	-	271	207	-	-	-
542	30	420	TELEPHONE/POSTAGE	1,413	1,229	1,745	1,800	1,800	1,800
542	30	430	TRAVEL <i>Miscellaneous courses and seminars.</i>	261	563	710	1,000	1,250	1,250
542	30	470	STREET LIGHTS <i>Electricity and maintenance.</i>	118,492	99,036	92,283	93,000	96,000	98,900
542	30	480	REPAIRS AND MAINTENANCE <i>Fences and guardrails.</i>	29,857	11,429	17,669	20,000	22,500	22,500
542	30	481	STREET SWEEPING	-	-	-	1,300	1,000	1,000
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	39,046	9,636	7,000	15,000	20,000	20,000
542	30	483	VEHICLE MAINTENANCE	20,195	4,574	4,918	8,000	12,500	12,500
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear/laundry/dues & registrations.</i>	4,752	5,019	5,239	4,000	11,000	11,000
542	30	491	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	1,145	-	4,033	4,000	5,000	5,000
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For future replacement of vehicles & equipment.</i>	30,000	30,000	30,000	30,000	34,500	34,500

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FUND 101-16			CITY STREET FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
542	50	480	BRIDGE REPAIRS AND MAINTENANCE <i>Monies not spent will be sent to reserve account.</i>	9,744	4,938	5,056	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>	59,629	60,385	79,069	99,400	61,000	62,000
542	60	110	OVERTIME	1,534	1,735	1,143	2,400	1,200	1,200
542	60	120	PART TIME HELP	14,000	15,092	17,865	18,720	19,500	19,500
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	28,095	29,245	37,396	47,100	28,700	28,900
542	60	310	SUPPLIES	28,982	18,405	41,222	37,500	40,000	42,000
542	60	320	FUEL - VEHICLE	2,793	2,357	2,775	3,150	3,150	3,200
542	60	350	TOOLS/EQUIPMENT <i>Various small tools.</i>	-	-	-	500	1,700	1,200
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING	23,230	20,460	18,257	30,000	33,000	34,000
542	60	483	VEHICLE MAINTENANCE	4,401	2,051	8,166	5,500	3,000	3,100
542	90	420	TELEPHONE/POSTAGE	1,037	988	1,648	1,100	1,440	1,440
542	90	430	TRAVEL <i>Training classes.</i>	70	444	356	400	1,000	1,000
542	90	460	INSURANCE	43,632	45,045	54,878	60,000	57,700	61,000
542	90	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	3,103	3,079	2,762	4,800	6,000	6,300
542	90	480	SHOP AND RADIO REPAIRS	11	18	132	700	600	600
542	90	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	415	584	982	500	-	-
542	90	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service & misc. expenses.</i>	3,971	3,049	3,311	2,250	3,500	3,600
542	90	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	12,108	12,540	21,515	24,000	23,000	23,000
542	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Superintendent and departmental assistant services.</i>	9,312	21,661	21,281	21,752	24,000	24,000
542	90	912	INTERDEPARTMENTAL SERVICES - ENGINEERING	3,173	12,756	15,351	13,500	15,000	15,000

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FUND 101-16			CITY STREET FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
542	90	950	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC) <i>For future replacement of vehicles & equipment.</i>	10,008	10,008	10,000	10,000	22,000	22,000
594	42	640	EQUIPMENT PURCHASE	-	15,362	18,647	-	13,000	8,000
597	00	000	TRANSFER TO ARTERIAL STREET <i>Bridge scour construction.</i>	-	-	-	264,000	-	-
TOTAL CITY STREET FUND EXPENDITURES				\$ 1,076,042	\$ 1,279,344	\$ 1,385,963	\$ 1,316,358	\$ 1,312,883	\$ 1,230,333

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REVENUES

FUND 102-18				ARTERIAL STREET FUND		2015	2016	2017	2018	2019	2020
ACCOUNT #				NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
308	00	00		BEGINNING FUND BALANCE	\$	83,226	\$ 198,393	\$ 3,119,601	\$ 258,959	\$ -	\$ -
				<i>Reserves available for spending.</i>							
313	10	00		RETAIL SALES TAX		-	193,050	-	-	-	-
333	20	25		FEDERAL HIGHWAY GRANTS		82,121	521,356	3,373	-	300,000	-
				<i>Grade St Safety Improvements - Phase 2 in 2019.</i>							
333	20	26		FEDERAL HIGHWAY GRANTS		-	-	-	-	-	1,500,000
				<i>West Main - Phase 2 in 2020.</i>							
334	00	00		STATE GRANT		123,000	-	-	2,642,200	75,000	425,000
				<i>SAFE Routes to Schools 2019 & 2020.</i>							
334	03	81		STATE GRANT - TIB		374,411	232,600	-	415,000	1,000,000	3,500,000
				<i>West Main - Phase 2.</i>							
334	20	01		STATE GRANT		-	-	-	750,000	2,650,000	9,800,000
				<i>Railroad crossing environmental Study/Design/Construction.</i>							
334	20	02		STATE GRANT		-	-	-	-	2,500,000	-
				<i>West Main - Phase 2 in 2019.</i>							
334	20	03		STATE GRANT - CHAP		-	-	-	-	400,000	-
				<i>South Kelso Dr. Overlay in 2019.</i>							
337	00	00		RURAL COUNTY GRANT FUNDS		178,189	141,811	-	-	-	-
344	10	00		ROAD MAINTENANCE FEES		158,724	160,230	161,736	162,000	168,000	174,000
361	10	00		INVESTMENT INTEREST		9	8,051	16,487	100	4,000	4,000
				<i>Interest on invested funds.</i>							
368	10	00		BIA ASSESSMENTS		1,722	1,950	1,747	2,000	200	200
369	90	00		MISCELLANEOUS		111	54,640	23,874	-	-	-
391	10	00		BOND PROCEEDS		-	3,555,067	-	-	-	-
397	00	00		TRANSFER FROM GENERAL FUND		268,000	258,000	375,000	287,800	323,120	422,580
				<i>Overlay program, debt service, & miscellaneous projects.</i>							
397	00	01		TRANSFER FROM HUD GRANT FUND		-	305,000	-	-	-	-
				<i>West main revitalization.</i>							
397	00	01		TRANSFER FROM TBD FUND		140,000	200,000	-	-	-	-
397	00	01		TRANSFER FROM STREET FUND		-	200,000	-	200,000	-	-
				<i>For bridge scour project.</i>							
TOTAL ARTERIAL STREET FUND REVENUES						\$ 1,409,513	\$ 6,030,148	\$ 3,701,818	\$ 4,718,059	\$ 7,420,320	\$ 15,825,780

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FUND 102-18			ARTERIAL STREET FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 198,393	\$ 3,119,601	\$ 258,959	\$ 317,109	\$ -	\$ -
541	15	001	OVERLAY PROGRAM - 2015 <i>Various overlays throughout the City.</i>	451,423	251	-	-	-	-
541	16	001	OVERLAY PROGRAM - 2016 <i>Various overlays throughout the City.</i>	729	544,803	15,982	-	-	-
541	17	001	OVERLAY PROGRAM - 2017 <i>Various overlays throughout the City.</i>	-	-	195,023	-	-	-
541	18	001	OVERLAY PROGRAM - 2018 <i>Various overlays throughout the City.</i>	-	-	-	200,000	-	-
541	19	001	OVERLAY PROGRAM - 2019 <i>Various overlays throughout the City.</i>	-	-	-	-	150,000	-
541	20	001	OVERLAY PROGRAM - 2020 <i>Various overlays throughout the City.</i>	-	-	-	-	-	200,000
581	20	000	INTERFUND LOAN PRINCIPAL <i>Loan from Debt Service fund.</i>	135,449	141,672	141,504	34,500	32,000	32,000
592	45	820	INTERFUND LOAN INTEREST <i>Loan from Debt Service fund.</i>	14,672	8,450	3,973	1,450	5,120	4,480
592	95	000	DEBT ISSUE COSTS	-	52,150	-	-	-	-
595	05	001	RAILROAD CROSSING - PLANNING	-	759	1,115	-	-	-
595	06	002	YEW STREET RECONSTRUCTION	63	661,453	1,292,897	-	-	-
595	06	003	WEST KELSO REALIGNMENT	3,526	417	-	-	-	-
595	10	001	STREET LIGHT REPLACEMENT	290	-	-	-	-	-
595	12	002	WEST MAIN RIGHT OF WAY	6,765	90,349	200	-	-	-
595	13	001	SIIDEWALK IMPROVEMENT PROGRAM	-	-	22,552	35,000	-	-
595	13	004	WEST MAIN - CONSTRUCTION	61,685	-	-	-	-	-
595	14	001	CHAP STREETS - RESURFACE 2014	331	-	-	-	-	-
595	14	003	WEST MAIN - REVITALIZATION	178,188	1,226,456	94,736	-	-	-
595	15	001	WEST MAIN - PHASE 2 <i>2019 \$2.5M State Transportation Grant-\$1M TIB Grant 2020 \$3.5M TIB \$1.5M STP(U).</i>	-	-	12,312	2,000,000	3,500,000	5,000,000
595	15	002	BRIDGE SCOUR CONSTRUCTION	1,343	4,859	-	200,000	-	-

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EXPENSES

FUND 102-18			ARTERIAL STREET FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
595	15	003	STREETLIGHT LID PROJECT	354,931	168,037	-	-	-	-
595	16	001	RAILROAD CROSSING ENVIRONMENTAL STUDY	1,725	10,891	69,641	750,000	150,000	-
			<i>\$150K State Transportation Grant.</i>						
595	16	002	MINOR ROAD REPAIR	-	-	1,528,972	-	-	-
			<i>Funded by 2016 GO Bond.</i>						
595	17	001	SAFE ROUTES TO SCHOOL	-	-	1,768	400,000	-	-
595	17	003	STREETLIGHT UPGRADES	-	-	1,880	-	-	-
595	17	005	SOUTH PACIFIC PAVEMENT REHABILITATION	-	-	60,304	500,000	-	-
595	18	003	GRADE STREET RECHANNELIZATION	-	-	-	280,000	-	-
595	19	002	SIDEWALK IMPROVEMENT PROGRAM	-	-	-	-	60,000	
			<i>Funded by general fund transfer.</i>						
595	19	003	SAFE ROUTES TO SCHOOLS - HUNTINGTON/N KELSO	-	-	-	-	75,000	425,000
			<i>\$500K State Grant.</i>						
595	19	004	GRADE STREET SAFETY IMPROVEMENTS PHASE 2	-	-	-	-	350,000	
			<i>\$300K Federal Grant.</i>						
595	19	005	S. KELSO RAILROAD CROSSING DESIGN	-	-	-	-	2,500,000	700,000
			<i>\$3.2M State Transportation Grant 2019/2020.</i>						
595	19	006	HAUSSLER ROAD REPAIRS	-	-	-	-	175,000	-
			<i>Funded by general fund transfer.</i>						
595	19	007	CHAP STREET OVERLAY PROGRAM - S. KELSO DR	-	-	-	-	400,000	-
			<i>TIB/CHAP Grant \$400K.</i>						
595	20	002	W. VISTA REPAIRS	-	-	-	-	-	250,000
			<i>Funded by general fund transfer.</i>						
595	20	003	S. KELSO RAILROAD CROSSING CONSTRUCTION	-	-	-	-	-	9,100,000
			<i>\$9.1M State Transportation Grant.</i>						
595	20	005	STREETLIGHT UPGRADES	-	-	-	-	-	75,000
			<i>Funded by general fund transfer.</i>						
597	00	001	TRANSFER TO DEBT SERVICE FUND	-	-	-	-	23,200	39,300
TOTAL ARTERIAL STREET FUND EXPENDITURES				\$ 1,409,513	\$ 6,030,148	\$ 3,701,818	\$ 4,718,059	\$ 7,420,320	\$ 15,825,780

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FUND 103-19			LIBRARY FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 78,647	\$ 17,710	\$ 41,870	\$ 52,358	\$ 52,358	\$ 47,470
311	10	00	REAL AND PERSONAL PROPERTY TAXES <i>Taxes allocated from General fund for Library support.</i>	50,500	50,750	50,500	50,500	50,000	50,000
313	10	00	RETAIL SALES TAX <i>Taxes allocated from General Fund for Library support.</i>	380,060	484,886	493,079	515,699	528,092	548,456
341	60	00	PHOTOCOPY CHARGES	2,917	3,356	2,839	3,200	3,200	3,200
347	20	00	LIBRARY USE FEES <i>Nonresident fees.</i>	4,053	5,735	6,150	4,400	6,000	6,000
359	70	00	LIBRARY FINES/LATE RETURNS	4,282	4,191	3,172	4,200	4,200	4,200
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	47	40	206	35	1,000	1,000
369	00	00	MISCELLANEOUS <i>Miscellaneous donations.</i>	17	19	13	25	-	-
369	81	00	CASH OVER AND SHORT <i>To account for receipt overages or shortages.</i>	16	17	2	25	-	-
TOTAL LIBRARY FUND REVENUES				\$ 520,539	\$ 566,704	\$ 597,831	\$ 630,442	\$ 644,850	\$ 660,326

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EXPENSES

FUND 103-19				2015	2016	2017	2018	2019	2020
LIBRARY FUND									
ACCOUNT #				Budget	Budget	Budget	Budget	Budget	Budget
NARRATIVE									
508	00	000	ENDING FUND BALANCE	\$ 17,710	\$ 41,870	\$ 52,358	\$ 52,358	\$ 47,470	\$ 43,146
572	10	101	SALARIES	209,784	228,799	234,312	243,500	254,000	262,000
			<i>Salaries for 5 full-time Library employees.</i>						
572	10	201	BENEFITS	88,247	98,947	101,225	110,400	116,000	120,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>						
572	10	490	MISCELLANEOUS EXPENSES	910	974	677	1,700	1,200	1,300
			<i>Dues, subscriptions, memberships and travel.</i>						
572	21	110	PART TIME HELP	17,941	22,506	24,623	17,500	28,100	31,600
			<i>Wages for Library Pages and Desk Clerks.</i>						
572	21	411	PROFESSIONAL SERVICES	350	-	-	750	-	-
			<i>Summer reading.</i>						
572	21	480	HARDWARE MAINTENANCE	141	320	136	750	500	500
			<i>Computer hardware maintenance.</i>						
572	21	481	SOFTWARE MAINTENANCE	2,675	1,865	935	1,000	1,000	1,000
			<i>Computer software maintenance for network server.</i>						
572	21	490	ONLINE RESOURCES	2,280	3,714	2,477	6,500	2,700	2,800
			<i>CatExpress, Pro Quest, Firewall and Gale data base.</i>						
572	40	430	TRAVEL AND TRAINING	1,337	345	42	700	1,000	1,100
			<i>Includes mileage, meals, and lodging for library staff to attend meetings, seminars and workshops.</i>						
572	50	311	OFFICE SUPPLIES	6,520	3,659	3,125	7,500	4,500	5,000
			<i>Includes usual office supplies.</i>						
572	50	313	JANITORIAL SUPPLIES	12	4	1,199	1,850	-	-
			<i>Includes restroom supplies, towels, and all cleaning supplies.</i>						
572	50	314	PHOTOCOPY SUPPLIES	1,105	1,503	1,311	1,500	1,500	1,500
			<i>For purchase of paper used in photocopier.</i>						
572	50	411	CUSTODIAL CLEANING	6,480	6,480	6,484	7,000	6,680	6,880
			<i>Contractual cleaning of carpets and windows etc.</i>						
572	50	421	TELEPHONE/FAX	9,012	8,924	9,403	7,200	7,500	7,500
			<i>Basic service, fax, long distance and internet.</i>						
572	50	422	POSTAGE	993	702	775	1,100	1,000	1,000
			<i>Includes postage charges for interlibrary loan books.</i>						
572	50	450	EQUIPMENT RENTALS	855	961	1,037	1,600	1,100	1,200
			<i>Rental of copier. Also includes public video licensing fee.</i>						
572	50	451	FACILITIES LEASE	50,871	50,871	49,581	51,584	52,000	52,000
572	50	471	ELECTRICITY	18,248	17,844	17,843	18,000	20,000	21,000
572	50	472	WATER/SEWER/GARBAGE	4,566	4,353	4,162	4,100	4,500	4,700
572	50	481	OFFICE MACHINE MAINTENANCE	127	-	592	750	600	600
			<i>Maintenance on typewriters, projectors and VCR's.</i>						

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EXPENSES

FUND 103-19			LIBRARY FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine maintenance and security.</i>	14,099	13,416	13,251	5,500	14,000	14,000
572	50	490	MISCELLANEOUS <i>Includes the cost of rebinding library books.</i>	508	545	647	1,750	750	750
572	50	510	CONTRACT LIBRARY SERVICES <i>Contract with Longview for Horizon services & catalog module.</i>	5,723	-	6,519	8,300	8,000	9,000
572	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	23,868	24,840	29,786	35,000	32,000	33,000
572	90	490	LIBRARY REFUNDS <i>Refunds for previously lost items.</i>	(17)	-	-	50	-	-
572	90	530	SALES TAX ON PHOTOCOPIES <i>Sales tax we paid on photocopy revenues.</i>	229	263	224	300	250	250
594	72	642	DATA PROCESSING <i>Purchase two computers in 2019 and 2020.</i>	1,482	206	3,320	5,700	3,500	3,500
594	72	646	LIBRARY RESOURCES <i>For purchase of books and other library materials.</i>	34,483	32,793	31,787	36,500	35,000	35,000
TOTAL LIBRARY FUND EXPENDITURES				\$ 520,539	\$ 566,704	\$ 597,831	\$ 630,442	\$ 644,850	\$ 660,326

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FUND 104-51			PATHS AND TRAILS FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 39,773	\$ 41,079	\$ 488	\$ 1,786	\$ 2,986	\$ 4,291
336	00	87	MOTOR VEHICLE FUEL TAX	1,260	1,290	1,296	1,200	1,300	1,300
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	46	119	2	-	5	5
TOTAL PATHS AND TRAILS FUND REVENUES				\$ 41,079	\$ 42,488	\$ 1,786	\$ 2,986	\$ 4,291	\$ 5,596

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FUND 104-51			PATHS AND TRAILS FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 41,079	\$ 488	\$ 1,786	\$ 2,986	\$ 4,291	\$ 5,596
597	00	000	TRANSFER TO ARTERIAL STREET FUND For BNSF Crossing.	-	42,000	-	-	-	-
TOTAL PATHS AND TRAILS FUND EXPENDITURES				\$ 41,079	\$ 42,488	\$ 1,786	\$ 2,986	\$ 4,291	\$ 5,596

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FUND 105-15			KELSO STATION FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 13,816	\$ 11,953	\$ 14,486	\$ 21,499	\$ 21,499	\$ 21,499
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	12	34	95	-	200	200
362	50	00	LEASE REVENUES <i>Revenue from lease of station spaces.</i>	17,807	18,318	18,472	18,250	18,500	18,500
362	90	00	TRIPLE NET CHARGES <i>Revenue from tenants for use of common areas.</i>	12,042	12,646	12,646	12,600	12,600	12,600
369	90	00	MISCELLANEOUS <i>Revenue from vending machines and pay phones.</i>	320	70	114	100	100	100
397	00	00	OPERATING TRANSFER - GENERAL FUND <i>To cover revenue shortfall.</i>	17,980	30,580	26,470	27,570	27,860	29,480
TOTAL KELSO STATION FUND REVENUES				\$ 61,977	\$ 73,601	\$ 72,283	\$ 80,019	\$ 80,759	\$ 82,379

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FUND 105-15			KELSO STATION FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 11,953	\$ 14,486	\$ 21,499	\$ 21,499	\$ 21,499	\$ 21,499
547	60	310	SUPPLIES <i>Building & janitorial supplies.</i>	1,756	1,934	1,232	1,100	2,000	2,200
547	60	411	PROFESSIONAL SERVICES - JANITORIAL <i>Payment for janitorial services.</i>	4,882	4,860	4,887	6,000	7,400	8,000
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE <i>Payment for upkeep of grounds.</i>	375	188	200	1,320	1,320	1,440
547	60	413	PROFESSIONAL SERVICES - SECURITY <i>Payment for security. ADT and River City.</i>	4,920	5,010	5,313	6,000	6,000	6,000
547	60	420	TELEPHONE/POSTAGE/FAX <i>FAX, line and long distance charges, and postage.</i>	2,244	2,315	2,548	2,600	2,640	2,640
547	60	460	INSURANCE <i>Liability and property insurance.</i>	3,954	3,902	3,851	5,500	4,400	4,600
547	60	470	UTILITY SERVICES <i>Costs for water/sewer/power/solid waste.</i>	23,840	25,390	20,746	26,000	25,500	26,000
547	60	480	REPAIR AND MAINTENANCE <i>Miscellaneous repairs and maintenance of building.</i>	7,948	15,348	11,947	10,000	10,000	10,000
547	60	490	MISCELLANEOUS EXPENSES	105	168	60	-	-	-
TOTAL KELSO STATION FUND EXPENDITURES				\$ 61,977	\$ 73,601	\$ 72,283	\$ 80,019	\$ 80,759	\$ 82,379

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FUND 106-20			STADIUM FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 88,368	\$ 165,262	\$ 183,191	\$ 195,965	\$ 158,765	\$ 169,285
313	30	00	HOTEL/MOTEL TAX <i>Represents 2% tax on lodging in hotels/motels in Kelso.</i>	171,958	180,027	207,833	165,000	185,000	185,000
336	00	00	INTERGOVERNMENTAL CONTRIBUTION	-	-	22,531	64,400	-	-
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash until payments due.</i>	111	313	1,317	200	2,500	2,500
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
369	90	00	MISCELLANEOUS REVENUES <i>Button sales, Depot prints and mugs.</i>	7,800	39	28	100	100	100
TOTAL STADIUM FUND REVENUES				\$ 279,157	\$ 356,561	\$ 425,820	\$ 425,665	\$ 357,285	\$ 367,805

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FUND 106-20			STADIUM FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 165,262	\$ 183,191	\$ 195,965	\$ 158,765	\$ 169,285	\$ 179,805
519	90	440	CITY ADVERTISING	1,112	1,112	1,112	2,000	-	-
			<i>Kelso promotion of miscellaneous programs.</i>						
573	10	450	VOLCANO CENTER ADMINISTRATION	52,000	51,875	52,083	55,000	65,000	65,000
			<i>7-day per week operation at the City Volcano Center.</i>						
573	10	460	VOLCANO CENTER INSURANCE	627	619	458	1,500	1,500	1,500
			<i>Volcano Center share of liability and property insurance.</i>						
573	10	470	VOLCANO CENTER UTILITIES	-	1,952	-	-	-	-
			<i>Costs for water/sewer/power/solid waste.</i>						
573	10	490	VOLCANO CENTER MISCELLANEOUS	210	-	976	-	1,500	1,500
			<i>Various miscellaneous items.</i>						
573	20	497	REGIONAL PERFORMING ARTS	10,000	15,000	16,000	20,250	-	-
			<i>Contribution to the Regional Performing Arts Center.</i>						
573	60	490	BABE RUTH REGIONALS	-	-	9,562	20,000	-	-
573	90	492	MISCELLANEOUS EVENTS	8,805	20,398	22,500	45,500	-	-
573	90	493	THE BIG IDEA	-	15,250	-	7,650	-	-
575	90	494	WAYFINDING PROJECT	-	-	22,531	80,000	-	-
575	30	490	COWLITZ MUSEUM	15,000	15,000	15,000	15,000	-	-
			<i>Contribution Cowlitz County Museum.</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	-	25,000	100,000	-	100,000	100,000
			<i>\$100K transfer to park fund in 2019 & 2020.</i>						
TOTAL STADIUM FUND EXPENDITURES				\$ 268,016	\$ 344,397	\$ 451,187	\$ 425,665	\$ 357,285	\$ 367,805

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FUND 107-31			HIGHLANDER FESTIVAL FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 3,513	\$ 3,494	\$ 4,443	\$ 6,969	\$ 6,969	\$ 6,969
			<i>Reserves available for spending.</i>						
347	90	02	DANCE COMPETITION	2,395	2,122	1,876	2,700	2,700	2,700
347	90	03	HIGHLAND GAMES	4,320	2,190	2,755	3,000	3,000	3,000
347	90	05	PIPING COMPETITION	-	-	-	200	200	200
347	90	06	FUN RUN/WALK	221	560	616	300	300	300
347	90	07	PARADE	500	-	-	600	600	600
362	80	00	BOOTH FEES	3,970	5,305	5,400	6,000	6,000	6,000
			<i>Non-food vendor booth fees.</i>						
362	80	01	BOOTH FEES - FOOD VENDORS	1,925	1,040	1,600	1,500	1,600	1,600
			<i>Food vendor booth fees.</i>						
362	80	02	FESTIVAL PROCEEDS - OTHER	3,523	5,356	5,182	6,000	6,000	6,000
			<i>Programs.</i>						
369	90	00	MISCELLANEOUS REVENUES	1,428	1,274	1,188	2,000	2,000	2,000
			<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>						
TOTAL HIGHLANDER FESTIVAL FUND REVENUES				\$ 36,795	\$ 36,341	\$ 38,060	\$ 49,269	\$ 49,369	\$ 49,369

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FUND 107-31			HIGHLANDER FESTIVAL FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 3,494	\$ 4,443	\$ 6,969	\$ 6,969	\$ 6,969	\$ 6,969
573	90	310	SUPPLIES	134	84	53	600	600	600
			<i>Miscellaneous office supplies.</i>						
573	90	340	HIGHLANDER T-SHIRTS/PRIZES	-	569	-	700	700	700
			<i>Pays for Highlander T-shirts and prizes.</i>						
573	90	341	HIGHLANDER BUTTONS	1,563	1,540	900	1,600	1,600	1,600
			<i>Pays for Highlander buttons.</i>						
573	90	440	ADVERTISING/TOURISM PROMOTION	6,625	6,775	4,960	8,000	8,000	8,000
			<i>Designed to bring tourists to Kelso / i.e. Radio spots.</i>						
			<i>newspaper ads, banners, brochures, etc.</i>						
573	90	490	MISCELLANEOUS	2,195	1,725	5,521	7,900	8,000	8,000
573	90	491	PARADE/PERFORMERS	415	80	392	600	600	600
			<i>Pays expenses associated with the parade; prizes, bands,</i>						
			<i>grand marshal, etc.</i>						
573	90	493	ENTERTAINMENT	13,896	13,506	14,185	15,000	15,000	15,000
573	90	495	DANCE COMPETITION	2,623	2,801	2,416	2,700	2,700	2,700
573	90	496	HIGHLAND GAMES	5,506	4,486	2,303	3,000	3,000	3,000
573	90	498	PIPING COMPETITION	-	-	-	200	200	200
573	90	499	FUN RUN/WALK	344	332	361	300	300	300
574	20	490	PROGRAMS	-	-	-	1,700	1,700	1,700
TOTAL HIGHLANDER FESTIVAL FUND EXPENDITURES				\$ 36,795	\$ 36,341	\$ 38,060	\$ 49,269	\$ 49,369	\$ 49,369

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FUND 108-21				PARK AND RECREATION FUND		2015	2016	2017	2018	2019	2020
ACCOUNT #				NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
308	00	00		BEGINNING FUND BALANCE		\$ 33,475	\$ 56,313	\$ 104,692	\$ 107,095	\$ 21,913	\$ 21,913
				<i>Reserves available for spending.</i>							
313	10	00		RETAIL SALES TAXES		203,660	236,975	234,146	241,843	303,795	295,365
334	00	00		STATE GRANTS		-	-	-	1,000,000	800,000	500,000
				<i>Grants for Tam O' Shanter Park project.</i>							
344	60	00		AIRPORT SERVICES		-	-	894	40,000	20,000	20,000
347	90	01		LEAGUE FEES		4,000	3,300	4,000	4,000	4,000	4,000
361	10	00		INVESTMENT INTEREST		10	29	648	100	400	400
				<i>Investment of idle cash.</i>							
362	40	00		PARK FACILITIES RENTAL		5,130	4,596	4,320	3,000	4,300	4,300
362	50	00		LEASE REVENUES		39,215	44,572	42,792	42,000	43,000	43,000
369	90	00		MISCELLANEOUS		13,257	24,666	20,525	-	22,000	22,000
				<i>Utility reimbursement for cell towers.</i>							
381	10	00		INTERFUND LOAN RECEIPT		-	-	-	-	-	405,000
				<i>From fund 206.</i>							
397	00	00		TRANSFER FROM GENERAL FUND		-	-	-	-	-	100,000
				<i>\$100K transfer for spray park improvements.</i>							
397	00	01		TRANSFER FROM STADIUM FUND		-	39,930	190,868	139,500	100,000	100,000
				<i>\$100K transfer from stadium fund in 2019 & 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>							
TOTAL PARK AND RECREATION FUND REVENUES						\$ 298,747	\$ 410,381	\$ 602,885	\$ 1,577,538	\$ 1,919,408	\$ 1,515,978

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FUND 108-21			PARK AND RECREATION FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 56,313	\$ 104,692	\$ 107,095	\$ 21,913	\$ 21,913	\$ 21,913
575	50	310	CATLIN HALL SUPPLIES	-	1,864	794	2,100	2,800	2,900
575	50	470	CATLIN HALL NATURAL GAS	1,578	1,398	1,746	2,000	2,200	2,300
575	50	471	CATLIN HALL ELECTRICITY	2,765	3,489	2,867	2,900	4,500	4,700
575	50	472	CATLIN HALL WATER/SEWER	-	338	1,975	2,400	2,400	2,500
576	10	310	OFFICE SUPPLIES	336	86	15	250	400	450
576	10	420	TELEPHONE/POSTAGE	2,925	2,452	2,790	2,300	2,400	2,500
576	10	430	TRAVEL/TRAINING	34	1,204	733	500	1,000	1,000
576	80	100	PARK MAINTENANCE SALARIES	60,690	66,813	95,186	124,000	115,800	121,000
			<i>One full-time parks lead and one full-time parks utility.</i>						
576	80	101	OVERTIME	2,632	3,470	2,463	2,800	3,100	3,200
576	80	110	PART- TIME SALARIES	11,980	13,189	15,335	13,680	13,680	16,200
			<i>Summertime temps.</i>						
576	80	200	BENEFITS	28,976	32,170	43,654	69,400	63,100	65,700
576	80	314	OTHER OPERATING SUPPLIES	10,523	8,037	12,071	10,000	18,000	11,000
576	80	315	JANITORIAL SUPPLIES	10,205	4,681	4,445	7,800	7,800	8,000
576	80	320	FUEL	3,455	2,140	2,923	5,000	5,000	5,200
576	80	350	TOOLS & EQUIPMENT	181	378	-	-	800	700
576	80	411	PROFESSIONAL SERVICES	5,970	7,101	58,408	36,000	14,000	11,000
576	80	460	INSURANCE	9,152	9,386	9,896	10,200	12,000	13,000
576	80	470	ELECTRICITY	30,158	31,883	29,147	35,000	35,000	36,000
576	80	471	WATER/SEWER/GARBAGE	16,215	17,252	17,287	12,500	18,000	18,000
576	80	480	REPAIR/MAINTENANCE	4,253	1,371	4,041	1,300	2,000	2,200
			<i>Misc. building repairs.</i>						
576	80	483	VEHICLE REPAIRS	5,167	2,860	2,195	1,500	3,700	1,500

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FUND 108-21			PARK AND RECREATION FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
576	80	490	MISCELLANEOUS	3,459	2,415	771	1,200	2,000	2,200
576	80	491	EQUIPMENT RENTAL	-	-	-	-	300	300
			<i>Misc. rentals.</i>						
576	80	492	JAIL CREW SERVICES	9,686	7,162	8,750	7,000	7,000	7,000
576	80	911	ENGINEERING SERVICES	4,306	2,436	3,142	5,000	5,000	5,000
576	90	912	INTERDEPARTMENTAL SERVICES	7,968	10,831	13,517	10,795	15,000	15,000
			<i>Parks maintenance performed by water/sewer/drainage staff.</i>						
576	80	940	EQUIPMENT RESERVE - DEPRECIATION	5,004	5,004	5,000	5,000	15,515	15,515
			<i>For future replacement of vehicles & equipment.</i>						
594	76	645	EQUIPMENT PURCHASES	4,816	66,279	8,522	15,000	25,000	15,000
			<i>Security system in 2019.</i>						
594	76	646	CAPITAL OUTLAY	-	-	148,117	45,000	-	100,000
			<i>Spray Park repair/upgrade in 2020.</i>						
594	07	100	TAM O' SHANTER PARKING IMPROVEMENTS	-	-	-	1,125,000	1,500,000	1,005,000
TOTAL PARK AND RECREATION FUND EXPENDITURES				\$ 298,747	\$ 410,381	\$ 602,885	\$ 1,577,538	\$ 1,919,408	\$ 1,515,978

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FUND 114			HUD GRANT FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	DEPT 17 HUD #1						
			BEGINNING FUND BALANCE	\$ 867,302	\$ 841,936	\$ 544,451	\$ 525,938	\$ 304,938	\$ 240,038
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	121	341	1,261	100	2,000	1,800
			<i>Investment of idle cash.</i>						
369	90	00	HUD MISCELLANEOUS REPAYMENTS	35,508	53,189	-	-	4,600	4,600
			<i>Principal Payments on Promissory Notes.</i>						
			DEPT 17 HUD#1-TOTAL	902,931	895,466	545,712	526,038	311,538	246,438
			DEPT 48 HUD #2, #3 & #6						
361	10	00	INVESTMENT INTEREST	1,056	2,988	3,339	500	3,500	3,500
			<i>Investment of idle cash.</i>						
369	90	00	HUD MISCELLANEOUS REPAYMENTS	5,830	147	38,113	-	20,000	20,000
			<i>Principal Payments on Promissory Notes.</i>						
			DEPT 48 HUD #2, #3 & #6-TOTAL	6,886	3,135	41,452	500	23,500	23,500
TOTAL HUD GRANT FUND REVENUES				\$ 909,817	\$ 898,601	\$ 587,164	\$ 526,538	\$ 335,038	\$ 269,938

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FUND 114			HUD GRANT FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	DEPT 17 HUD #1						
			ENDING FUND BALANCE	\$ 848,656	\$ 544,451	\$ 525,938	\$ 304,938	\$ 240,038	\$ 174,938
559	20	490	MISCELLANEOUS EXPENDITURES	175	-	-	-	-	-
			<i>Bank, service and miscellaneous rehab fees.</i>						
597	00	000	TRANSFER TO OTHER FUNDS	-	-	-	10,000	35,000	35,000
			<i>\$35K to Façade Fund.</i>						
			DEPT 17 HUD#1-TOTAL	848,831	544,451	525,938	314,938	275,038	209,938
			DEPT 48 HUD #2, #3 & #6						
559	20	491	MISCELLANEOUS EXPENDITURES	72	3,160	1,226	150,000	-	-
			<i>Housing rehab expenditures.</i>						
559	20	493	BILGHT REMOVAL	5,758	1,225	-	-	-	-
			<i>Various blight removal projects.</i>						
559	20	494	SUB-AREA PLAN	55,156	14,765	60,000	-	-	-
597	00	000	TRANSFER TO OTHER FUND	-	335,000	-	61,000	60,000	60,000
			<i>Transfer to general fund for nuisance abatement.</i>						
			DEPT 48 HUD #2, #3 & #6-TOTAL	60,986	354,150	61,226	211,000	60,000	60,000
TOTAL HUD GRANT FUND EXPENDITURES				\$ 909,817	\$ 898,601	\$ 587,164	\$ 525,938	\$ 335,038	\$ 269,938

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FUND 115-23			FAÇADE IMPROVEMENT FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 445	\$ 446	\$ 448	\$ 452	\$ 452	\$ 452
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1	2	4	-	-	-
397	00	00	TRANSFER FROM HUD FUND	-	-	-	10,000	35,000	35,000
TOTAL FAÇADE IMPROVEMENT FUND REVENUES				\$ 446	\$ 448	\$ 452	\$ 10,452	\$ 35,452	\$ 35,452

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FUND 115-23			FACADE IMPROVEMENT FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
509	00	000	ENDING FUND BALANCE	\$ 446	\$ 448	\$ 452	\$ 452	\$ 452	\$ 452
573	90	480	FACADES	-	-	-	10,000	35,000	35,000
TOTAL FACADE IMPROVEMENT FUND EXPENDITURES				\$ 446	\$ 448	\$ 452	\$ 10,452	\$ 35,452	\$ 35,452

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FUND 120-40			CRIMINAL JUSTICE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 82,903	\$ 92,726	\$ 48,770	\$ 71,239	\$ 71,239	\$ 71,239
336	06	10	CRIMINAL JUSTICE - HIGH CRIME <i>Allocated to cities with a high rate of crime.</i>	53,769	35,191	58,655	36,000	55,000	55,000
336	06	21	CRIMINAL JUSTICE - VIOLENT CRIMES / POPULATION <i>Allocated to cities with a high violent crime rate.</i>	7,728	9,961	6,649	3,711	7,000	7,000
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>	11,709	12,001	12,283	12,500	13,000	13,000
336	06	51	IMPAIRED DRIVING <i>For the implementation of DUI statutes.</i>	1,812	1,863	5,078	2,000	2,000	2,000
338	21	00	DRUG TASK FORCE GRANT SHARE <i>City share of Federal drug task force grant, received as reimbursement for salaries, benefits, and allowances for Kelso police officers assigned to the drug task force.</i>	104,750	103,224	107,024	112,000	109,000	111,000
357	40	00	SEIZURES/FORFEITURES	-	3,650	4,905	300	1,000	1,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	9	24	149	-	1,400	1,400
397	00	00	TRANSFER FROM GENERAL FUND	65,000	27,550	67,982	96,179	76,945	82,485
TOTAL CRIMINAL JUSTICE FUND REVENUES				\$ 327,680	\$ 286,190	\$ 311,495	\$ 333,929	\$ 336,584	\$ 344,124

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FUND 120-40			CRIMINAL JUSTICE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 92,726	\$ 48,770	\$ 71,239	\$ 71,239	\$ 71,239	\$ 71,239
521	30	110	DRUG TASK FORCE - SALARIES <i>Salaries for 2 Officers assigned the Drug Task Force.</i>	156,044	161,139	164,589	168,300	172,680	177,675
521	30	130	DRUG TASK FORCE - OVERTIME <i>Overtime for 2 Officers assigned the Drug Task Force.</i>	7,078	4,539	4,948	11,000	11,000	12,000
521	30	200	DRUG TASK FORCE - BENEFITS <i>Benefits for 2 Officers assigned the Drug Task Force.</i>	54,518	55,225	53,960	66,600	64,310	65,820
521	30	230	DRUG TASK FORCE - EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	2,649	1,637	1,670	1,926	1,755	1,790
521	30	310	COMMUNITY ORIENTED POLICING - SUPPLIES <i>Children and youth programs.</i>	4,332	4,440	4,545	4,432	5,000	5,000
521	90	490	EMERGENCY SUPPORT SHELTER (DCD #3) <i>Contribution to the Emergency Support Shelter.</i>	4,333	4,440	4,544	4,432	4,600	4,600
521	90	510	TASK FORCE COUNTY MATCH	6,000	6,000	6,000	6,000	6,000	6,000
TOTAL CRIMINAL JUSTICE FUND EXPENDITURES				\$ 327,680	\$ 286,190	\$ 311,495	\$ 333,929	\$ 336,584	\$ 344,124

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FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 214,379	\$ 242,014	\$ 11,979	\$ 35,221	\$ 35,221	\$ 10,221
344	90	00	VEHICLE LICENSING FEE <i>Annual fee for each vehicle registered within City limits.</i>	168,573	174,965	188,242	175,000	190,000	190,000
TOTAL TBD FUND REVENUES				\$ 382,952	\$ 416,979	\$ 200,221	\$ 210,221	\$ 225,221	\$ 200,221

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FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
509	00	000	ENDING FUND BALANCE	\$ 242,014	\$ 11,979	\$ 35,221	\$ 35,221	\$ 25,221	\$ 15,221
542	90	460	INSURANCE	938	-	-	-	-	-
597	00	000	TRANSFER TO ARTERIAL STREETS	140,000	405,000	165,000	175,000	-	-
597	00	000	TRANSFER TO DEBT SERVICE FUND <i>For debt service on 2016 G.O. Bond which funded rehab of Yew Street and Minor Road.</i>	-	-	-	-	200,000	185,000
TOTAL TBD FUND EXPENDITURES				\$ 382,952	\$ 416,979	\$ 200,221	\$ 210,221	\$ 225,221	\$ 200,221

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FUND 206-46			2011 LIMITED TAX G. O. BOND FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 1,594,589	\$ 1,604,643	\$ 2,167,571	\$ 2,389,556	\$ 2,278,000	\$ 1,712,330
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	11,179	(5,997)	18,232	12,000	30,000	30,000
366	10	00	INTEREST - INTERFUND LOAN	14,672	8,450	3,973	1,444	5,330	6,100
369	90	00	MISCELLANEOUS	-	570,274	290,248	-	-	-
			<i>Receipts from Mitigation Bank and sale of City properties.</i>						
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2011 G.O. BOND	195,155	279,228	272,468	209,013	209,533	210,933
			<i>2019: \$209,533 Capital Projects Fund.</i>						
			<i>2020: \$210,933 Capital Projects Fund.</i>						
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2016 G.O. BOND	-	140,467	165,000	221,950	223,200	224,300
			<i>2019: \$23,200 Arterial Street Fund, \$200,000 TBD Fund.</i>						
			<i>2020: \$39,300 Arterial Street Fund, \$185,000 TBD Fund.</i>						
TOTAL 2003 LT'D TAX BOND FUND REVENUES				\$ 1,815,595	\$ 2,597,065	\$ 2,917,492	\$ 2,833,963	\$ 2,746,063	\$ 2,183,663

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FUND 206-46			2011 LIMITED TAX G. O. BOND FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 1,604,643	\$ 2,167,571	\$ 2,389,556	\$ 2,278,000	\$ 1,712,330	\$ 1,342,430
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	140,000	140,000	145,000	145,000	150,000	155,000
			<i>Final payment due December 1, 2028. Balance at end of</i>						
			<i>2020, \$1,440,000.</i>						
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2016 G.O. BOND	-	165,000	125,000	125,000	130,000	135,000
			<i>Final payment due December 1, 2035. Balance at end of</i>						
			<i>2020, \$2,520,000.</i>						
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST	70,528	68,427	65,768	63,013	59,533	55,933
			<i>Semi-annual payments due June and December 1.</i>						
592	19	830	2016 BOND ISSUE PAYMENT - INTEREST	-	55,467	100,700	96,950	93,200	89,300
			<i>Semi-annual payments due June and December 1.</i>						
592	19	890	MISCELLANEOUS DEBT SERVICE COSTS	424	600	600	1,000	1,000	1,000
			<i>Miscellaneous bank charges.</i>						
597	00	00	TRANSFER TO PARK FUND	-	-	90,868	125,000	600,000	-
TOTAL 2003 LT'D TAX BOND FUND EXPENDITURES				\$ 1,815,595	\$ 2,597,065	\$ 2,917,492	\$ 2,833,963	\$ 2,746,063	\$ 2,183,663

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FUND 301-60			CAPITAL PROJECTS FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 82,133	\$ 127,972	\$ 130,671	\$ 239,074	\$ 265,000	\$ 156,967
			<i>Reserves available for spending.</i>						
317	30	00	REAL ESTATE EXCISE TAXES	125,789	162,555	237,737	80,000	100,000	100,000
			<i>Revenues from the locally imposed REET (1/4 of 1%).</i>						
361	10	00	INVESTMENT INTEREST	50	144	666	50	1,500	1,500
			<i>Investment of idle cash.</i>						
TOTAL CAPITAL PROJECTS FUND REVENUES				\$ 207,972	\$ 290,671	\$ 369,074	\$ 319,124	\$ 366,500	\$ 258,467

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FUND 301-60			CAPITAL PROJECTS FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 127,972	\$ 130,671	\$ 239,074	\$ 189,124	\$ 156,967	\$ 47,534
597	00	002	TRANSFER TO FUND 206 <i>For debt service on 2011 G. O. Bond.</i>	80,000	160,000	130,000	130,000	209,533	210,933
TOTAL CAPITAL PROJECTS FUND EXPENDITURES				\$ 207,972	\$ 290,671	\$ 369,074	\$ 319,124	\$ 366,500	\$ 258,467

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FUND 402-24			SOLID WASTE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 236,879	\$ 167,981	\$ 127,172	\$ 141,408	\$ 121,144	\$ 125,809
334	03	10	WA COORDINATED PREVENTION GRANT <i>Grant not available for 2019/2020.</i>	7,259	-	-	15,000	-	-
343	70	11	RESIDENTIAL FEES <i>4% increase for 2019 & 2020.</i>	644,842	682,532	718,237	716,040	759,200	790,000
343	70	12	COMMERCIAL FEES <i>4% increase for 2019 & 2020.</i>	755,049	811,618	843,682	859,248	893,600	929,000
343	70	13	RESIDENTIAL RECYCLING FEES <i>No increase 2019 and 2020.</i>	22,427	22,304	33,279	33,000	30,000	30,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	362	693	1,303	500	1,750	1,750
367	00	00	MISCELLANEOUS	4,334	637	915	500	500	500
TOTAL SOLID WASTE FUND REVENUES				\$1,671,152	\$1,685,765	\$1,724,588	\$1,765,696	\$1,806,194	\$1,877,059

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FUND 402-24				2015	2016	2017	2018	2019	2020
SOLID WASTE FUND				Actual	Actual	Actual	Budget	Budget	Budget
ACCOUNT #			NARRATIVE						
508	00	00	ENDING FUND BALANCE	\$ 167,981	\$ 127,172	\$ 141,408	\$ 121,144	\$ 125,809	\$ 137,259
537	10	511	STATE EXAMINER'S CHARGES	3,151	2,579	-	3,060	3,400	3,600
537	60	510	COUNTY LANDFILL COSTS	452,300	480,160	495,854	497,350	507,000	517,000
537	70	100	SALARIES	6,252	6,560	6,682	6,500	6,750	6,900
			<i>Solid waste coordinator.</i>						
537	70	200	BENEFITS	1,115	1,235	920	900	875	900
			<i>Solid waste coordinator.</i>						
537	70	310	SUPPLIES	1,976	1,980	1,172	2,060	2,100	2,200
537	70	311	ADOPT A STREET	-	2,564	3,389	-	3,100	3,200
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE)	672,774	694,057	703,653	712,375	746,000	783,000
			<i>Contract with Waste Control. Includes fuel surcharge.</i>						
537	70	411	PROFESSIONAL SERVICES (RECYCLING)	33,770	32,713	15,759	35,875	36,000	38,000
			<i>Waste Control - Drop Box Sites.</i>						
537	70	412	RECYCLING	10,433	3,616	4,184	20,000	5,000	5,000
			<i>Promotion & site maintenance.</i>						
537	70	420	POSTAGE	4,588	3,732	3,591	8,240	4,100	4,200
537	70	460	INSURANCE	1,650	1,864	2,416	2,100	2,200	2,300
			<i>Solid Waste Fund share of City Liability insurance.</i>						
537	70	480	HARDWARE MAINTENANCE	394	2,432	405	500	500	500
			<i>Computer hardware maintenance.</i>						
537	70	481	SOFTWARE MAINTENANCE	2,468	6,891	4,594	21,400	8,660	5,000
			<i>Computer software maintenance for network server.</i>						
537	90	490	MISCELLANEOUS EXPENSE	5,204	5,815	6,530	7,500	7,700	8,000
			<i>Nuisance abatement clean up.</i>						
537	90	530	STATE UTILITY EXCISE TAX	74,484	78,542	83,088	83,500	89,000	92,000
			<i>3.6% Refuse Collection Tax and 1.5% B&O Service Tax.</i>						
537	90	540	CITY B & O TAX	141,563	151,077	158,596	158,000	168,000	174,000
			<i>Payments to General Fund for B & O Taxes at 10%.</i>						
537	90	910	INTERDEPARTMENTAL SERVICES	59,616	62,928	72,276	74,000	78,000	81,000
			<i>Reimburse the General Fund for professional services.</i>						
537	90	910	INTERDEPARTMENTAL SERVICES	9,468	10,800	11,764	11,192	12,000	13,000
			<i>Reimburse the W/S Fund for professional services.</i>						
597	00	000	TRANSFER TO GENERAL FUND	-	3,366	-	-	-	-
TOTAL SOLID WASTE FUND EXPENDITURES				1,649,187	1,680,083	1,716,281	1,765,696	1,806,194	1,877,059

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REVENUES

FUND 403-25			WATER FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 2,479,056	\$ 2,719,121	\$ 3,543,674	\$ 4,036,584	\$ 4,092,000	\$ 2,972,469
336	00	00	INTERGOVERNMENTAL <i>Payments from Cowlitz 2 for improvements at City Shop.</i>	-	-	-	-	13,000	13,000
343	40	23	RESIDENTIAL WATER SALES <i>3% increase for 2019 and 2020.</i>	1,681,521	1,706,197	1,763,627	1,778,272	1,859,000	1,915,000
343	40	24	COMMERCIAL WATER SALES <i>3% increase for 2019 and 2020.</i>	740,564	668,426	663,189	745,926	691,000	712,000
343	40	25	DAVIS TERRACE/PUD WATER SALES <i>3% increase for 2019 and 2020.</i>	51,785	56,435	65,868	54,631	63,000	65,000
343	40	26	INDUSTRIAL WATER SALES <i>3% increase for 2019 and 2020.</i>	1,097,718	1,106,552	1,045,610	1,199,880	1,096,000	1,129,000
343	40	27	CLEANING USAGE FEE	2,625	2,150	1,625	2,000	2,000	2,000
343	40	29	WATER CONNECTION FEES	1,212	2,600	5,806	1,500	3,500	3,500
343	40	30	UTILITY FINANCE CHARGE	2,275	1,766	1,312	2,000	2,000	2,000
343	40	42	FIRE SPRINKLER FEES	29,330	38,790	23,162	34,194	35,000	36,000
343	40	91	TURN ON/OFF FEES	53,045	54,334	52,762	50,000	50,000	50,000
344	60	00	PROFESSIONAL SERVICES - AIRPORT	1,072	167	-	-	-	-
349	10	00	I. F. SERVICES	24,294	31,916	37,161	32,745	36,500	37,500
361	10	00	INVESTMENT INTEREST	9,905	12,434	31,464	10,000	70,000	67,500
369	90	00	MISCELLANEOUS REVENUES	19,147	14,836	3,768	7,500	10,000	10,000
382	80	00	SRF LOAN PROCEEDS	-	2,300	16,021	4,000,000	-	-
397	00	01	TRANSFERS FROM OTHER FUNDS	-	2,300	16,021	24,000	-	-
TOTAL WATER FUND REVENUES				\$ 6,193,549	\$ 6,420,324	\$ 7,271,070	\$ 11,979,232	\$ 8,023,000	\$ 7,014,969

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET

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EXPENSES

FUND 403-25			WATER FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 2,719,121	\$ 3,543,674	\$ 4,036,584	\$ 4,254,260	\$ 2,972,469	\$ 2,334,503
534	10	510	WATER DISTRIBUTION STATE EXAMINER CHARGES	4,460	3,860	-	4,500	4,300	4,400
534	50	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, & 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>	319,313	347,131	366,073	406,000	429,100	438,000
534	50	110	OVERTIME & STANDBY	26,636	43,544	92,697	85,000	90,000	90,000
534	50	120	PART TIME HELP	14,787	7,910	7,890	8,000	12,500	12,500
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	151,327	141,525	185,424	201,000	214,000	220,500
534	50	310	SUPPLIES <i>Cross connection supplies, pipe, meters, valves, hydrants and meter boxes.</i>	143,848	105,729	131,156	110,000	140,000	140,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	178	61	136	500	500	500
534	50	321	FUEL - VEHICLES	12,137	11,176	14,658	19,000	18,000	19,000
534	50	350	TOOLS <i>Tools for service trucks.</i>	2,538	2,623	1,821	3,100	3,000	3,000
534	50	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	34,326	29,176	29,750	47,500	35,000	35,000
534	50	420	PHONE & POSTAGE	11,345	10,857	12,887	14,000	14,000	14,000
534	50	430	TRAVEL <i>Continued education and misc. seminars.</i>	4,294	1,891	6,377	3,500	4,000	5,000
534	50	440	ADVERTISING <i>Legal advertising.</i>	60	210	-	515	500	500
534	50	460	INSURANCE	41,679	42,703	47,681	61,000	52,000	55,000
534	50	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	36,890	41,351	41,286	48,000	45,000	48,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Leak detection asphalt repairs & meter repairs.</i>	13,211	24,690	6,619	60,000	80,000	80,000
534	50	481	SHOP AND RADIO REPAIR	1,306	1,114	1,455	2,000	2,000	2,000
534	50	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	394	3,054	511	1,200	-	-

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EXPENSES

FUND 403-25			2015	2016	2017	2018	2019	2020
WATER FUND								
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
534	50	483 SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	3,977	9,011	14,758	31,500	14,300	10,600
534	50	486 VEHICLE MAINTENANCE	25,033	17,843	30,264	25,000	40,000	40,000
534	50	490 MISCELLANEOUS EXPENSES <i>Dept. oh Health licenses, CDL renewals, & registrations.</i>	9,915	12,929	10,997	11,000	11,000	11,000
534	50	491 EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers, man lifts.</i>	4,163	150	1,189	2,500	2,500	2,500
534	50	530 STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 distribution). 1.5% of connection chg/turn-on (1/2 distribution).</i>	96,758	96,217	96,476	104,600	102,000	105,000
534	50	541 CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	181,193	179,162	179,712	190,800	188,000	194,000
534	50	910 INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	74,292	77,628	78,045	95,000	90,000	91,500
534	50	911 PROFESSIONAL SERVICES-ENGINEERING <i>To reimburse General Fund for engineering services.</i>	25,896	13,133	6,710	25,000	15,000	15,000
534	50	940 EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	60,000	60,000	64,000	64,000	87,000	87,000
534	50	953 OFFICE RENTAL <i>Rental charges for office space at finance department.</i>	9,000	9,000	6,000	6,000	6,000	6,000
582	34	720 2008 BOND ISSUE PAYMENTS - PRINCIPAL <i>2018 payoff.</i>	95,000	100,000	105,000	105,000	-	-
582	34	721 2010 BOND ISSUE PAYMENTS - PRINCIPAL <i>Balance after 2020 payment \$3,215K. 2031 payoff.</i>	100,000	100,000	100,000	110,000	225,000	225,000
582	38	770 ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2020 payment \$3,874K. 2035 payoff.</i>	-	-	13,907	226,493	258,290	258,290
592	34	830 ANNUAL INTEREST PAYMENT 2008 REVENUE BOND <i>2018 payoff.</i>	23,519	10,561	6,248	2,205	-	-
592	34	890 DEBT ISSUE COSTS	2,027	1,250	46,076	2,500	2,500	2,500
592	34	831 ANNUAL INTEREST PAYMENT - SRF LOANS <i>Semi-annual interest payments. 2035 payoff.</i>	-	-	1,130	64,550	65,864	61,990
592	34	832 ANNUAL INTEREST PAYMENT 2010 REVENUE BOND <i>Semi-annual interest payments. 2031 payoff.</i>	189,446	156,820	153,685	148,000	145,000	138,000
594	34	640 CAPITAL EXPENSE - STRUCTURES <i>Pump station roof repairs.</i>	-	855	466	250,000	120,000	20,000
594	34	641 CAPITAL EXPENSE - EQUIPMENT <i>Misc pump replacements.</i>	5,549	10,492	3,829	25,000	45,000	20,000
597	00	010 TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	639,500	44,645	515,500	4,000,000	1,265,000	1,000,000
WATER DISTRIBUTION - SUB TOTAL			2,363,997	1,718,301	2,380,413	6,563,963	3,826,354	3,455,780

CITY OF KELSO
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EXPENSES

FUND 403-25			WATER FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
538	10	510	WATER TREATMENT STATE EXAMINER CHARGES	4,460	3,860	-	4,500	4,300	4,400
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>	147,705	165,910	172,634	172,800	178,000	182,000
538	40	110	OVERTIME	4,356	8,250	1,994	4,000	2,000	2,000
538	40	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	69,042	62,212	75,757	78,600	81,200	83,500
538	40	310	SUPPLIES <i>Water Treatment Plant chemicals.</i>	56,023	44,144	55,296	64,000	76,000	76,000
538	40	311	SUPPLIES - PURCHASE WATER <i>Purchase water from the City of Longview.</i>	-	-	-	2,040	2,000	2,000
538	40	321	FUEL - VEHICLES	663	500	738	700	700	700
538	40	350	TOOLS <i>Misc. hand tools.</i>	-	-	929	500	1,000	1,000
538	40	410	PROFESSIONAL SERVICES - TESTING <i>Meter reading, DOH testing and backflow testing.</i>	25,936	20,043	24,470	23,000	28,000	28,500
538	40	420	TELEMETERING/PHONE/POSTAGE <i>Telemetry for SE reservoir and PUD systems.</i>	4,743	5,270	5,645	5,000	5,000	5,500
538	40	430	TRAVEL <i>Miscellaneous training and seminars.</i>	-	70	1,231	1,000	1,000	1,000
538	40	440	ADVERTISING <i>Job posting, supplies, and bid advertisements.</i>	-	-	-	100	100	100
538	40	460	INSURANCE	41,679	42,703	47,680	46,000	52,000	55,000
538	40	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	102,255	112,400	84,645	115,000	115,000	117,000
538	40	480	WATER TREATMENT PLANT MAINTENANCE <i>Pump repairs.</i>	73,487	41,689	24,055	20,000	30,000	45,000
538	40	481	SHOP AND RADIO REPAIR	-	-	-	200	200	200
538	40	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	370	1,059	217	750	-	-
538	40	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	1,584	6,029	4,066	3,500	3,500	3,500
538	40	486	VEHICLE MAINTENANCE	734	44	315	500	500	500
538	40	490	MISCELLANEOUS EXPENSE <i>Includes Dept. of Health operating permits & security services.</i>	13,355	16,126	12,496	15,450	15,000	15,000

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EXPENSES

FUND 403-25			WATER FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
538	40	491	EQUIPMENT RENTAL	-	3,020	-	500	500	500
538	40	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 Wat. Treatment). 1.5% of connection chg/turn-on (1/2 treatment).</i>	96,758	96,217	96,476	104,500	102,000	105,000
538	40	541	CITY B & O TAX <i>10% of gross revenues.</i>	181,193	179,162	179,712	190,800	188,000	194,000
538	40	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	74,292	77,628	91,000	95,000	90,000	91,500
538	40	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	644	466	47	-	5,000	5,000
538	40	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	3,336	3,336	4,000	4,000	2,000	2,000
538	40	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	-	-	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	187,506	187,506
592	38	831	ANNUAL INTEREST PAYMENT - SRF LOANS <i>To finance Water Treatment Plant construction. 1999 SRF loan payoff 2020. 2002 SRF loan payoff 2022.</i>	24,764	21,020	17,921	14,063	10,171	6,280
594	40	640	CAPITAL EXPENSE - EQUIPMENT <i>Replace eight online turbidimeters.</i>	-	11,649	797	1,000	32,000	4,000
597	00	001	TRANSFER TO GENERAL FUND <i>Server replacement.</i>	-	-	-	-	5,500	-
WATER TREATMENT - SUB TOTAL				1,114,885	1,110,313	1,095,627	1,161,009	1,224,177	1,224,686
TOTAL WATER FUND EXPENDITURES				\$ 6,198,003	\$ 6,372,288	\$ 7,512,624	\$ 11,979,232	\$ 8,023,000	\$ 7,014,969

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET

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REVENUES

FUND 404-17			WATER CAPITAL RESERVE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 821,242	\$ 663,604	\$ 750,107	\$ 178,319	\$ 313,119	\$ 569,119
334	00	00	STATE GRANTS	-	1,144,536	164,964	-	-	-
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,310	2,376	2,868	300	6,000	6,500
385	40	00	CAPITAL RECOVERY CHARGES - WATER <i>Fees charged for water hook-up.</i>	1,969	20,510	47,741	10,000	10,000	10,000
397	00	00	TRANSFER FROM WATER/SEWER <i>Transfer from W/S to complete projects.</i>	639,500	39,500	515,500	5,250,000	1,265,000	1,000,000
TOTAL WATER CAPITAL RESERVE FUND REVENUES				\$1,464,021	\$1,870,526	\$1,481,180	\$5,438,619	\$1,594,119	\$1,585,619

CITY OF KELSO
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EXPENSES

FUND 404-17			WATER CAPITAL RESERVE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 663,604	\$ 750,107	\$ 178,319	\$ 313,119	\$ 569,119	\$ 910,619
534	10	530	STATE UTILITY TAX	30	308	716	500	-	-
			<i>1.5% of Capital Recovery charges.</i>						
594	10	005	MINOR ROAD RESERVOIR UPGRADES	111,880	405,326	992,152	4,000,000	-	-
594	13	005	WEST MAIN REALIGNMENT	-	6,245	-	-	-	-
594	13	006	LONGVIEW INTERTIE	17,222	2,426	-	-	-	-
594	14	003	N KELSO WATER TRANSMISSION	359	2,922	-	-	-	-
594	14	004	WATER SYSTEM MAPPING	2,367	165	9,653	25,000	15,000	-
594	15	001	2015 - ANNUAL REPLACEMENT	668,559	510	-	-	-	-
594	15	002	SOUTH KELSO DRIVE WATERLINE	-	672,897	208,744	-	-	-
594	16	001	2016 - ANNUAL REPLACEMENT	-	29,620	-	-	-	-
594	17	001	WEST KELSO COWLITZ WAY CONNECTION	-	-	78,970	550,000	800,000	-
594	17	002	WATER SYSTEM PLAN UPDATE	-	-	1,207	175,000	210,000	-
594	18	001	2018 - ANNUAL REPLACEMENT	-	-	11,419	200,000	-	-
594	18	002	TREATMENT PLANT RECOVERY EVALUATION	-	-	-	50,000	-	-
594	18	004	AUXILLARY POWER IMPROVEMENTS	-	-	-	125,000	-	-
594	20	001	2020 - ANNUAL REPLACEMENT					-	250,000
594	20	002	PAXTON SUPPLY LINE						200,000
594	20	003	WATER SYSTEM IMPROVEMENTS WEST MAIN PH 2						225,000
TOTAL WATER CAPITAL RES. FUND EXPENDITURES				\$ 1,464,021	\$ 1,870,526	\$ 1,481,180	\$ 5,438,619	\$ 1,594,119	\$ 1,585,619

CITY OF KELSO
2019/2020 PRELIMINARY BUDGET

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REVENUES

FUND 405-25			SEWER FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 1,412,198	\$ 1,261,698	\$ 1,678,053	\$ 1,691,629	\$ 1,330,253	\$ 900,022
			<i>Reserves available for spending.</i>						
336	00	00	INTERGOVERNMENTAL	-	-	-	-	13,000	13,000
			<i>Payments from Cowlitz 2 for improvements at City Shop.</i>						
343	50	21	RESIDENTIAL SEWER	2,765,628	2,897,229	2,955,863	2,985,948	3,073,000	3,134,000
			<i>2% increase for 2019 and 2020.</i>						
343	50	22	COMMERCIAL SEWER	844,560	848,780	848,407	884,340	883,000	900,000
			<i>2% increase for 2019 and 2020.</i>						
343	50	23	INDUSTRIAL SEWER	1,440,399	1,480,914	1,418,681	1,612,416	1,497,000	1,527,000
			<i>2% increase for 2019 and 2020.</i>						
343	50	29	SEWER CONNECTION FEES	-	-	-	1,200	-	-
349	10	00	I. F. SERVICES	24,294	32,083	35,206	32,745	36,500	37,500
361	10	00	INVESTMENT INTEREST	1,154	3,847	9,465	2,000	20,000	20,000
369	90	00	MISCELLANEOUS REVENUES	-	13,396	25	4,200	-	-
382	80	00	SRF LOAN PROCEEDS	-	-	-	-	-	2,000,000
397	00	01	TRANSFER FROM VARIOUS FUNDS	-	-	-	24,000	-	-
TOTAL SEWER FUND REVENUES				\$ 6,488,233	\$ 6,537,947	\$ 6,945,700	\$ 7,238,478	\$ 6,852,753	\$ 8,531,522

CITY OF KELSO
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EXPENSES

FUND 405-25			SEWER FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	ENDING FUND BALANCE	\$ 1,261,698	\$ 1,678,053	\$ 1,727,990	\$ 1,330,253	\$ 900,022	\$ 1,037,520
535	10	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, & 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>	317,001	345,193	362,720	406,000	429,100	437,700
535	10	110	OVERTIME & STANDBY	6,425	4,364	7,782	8,500	17,500	17,500
535	10	120	PART TIME HELP	-	7,910	7,890	8,000	12,500	12,500
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	153,353	139,068	162,104	196,000	214,000	220,500
535	10	310	SUPPLIES	58,051	57,137	67,101	65,000	70,000	70,000
535	10	320	FUEL - EMERGENCY GENERATOR	844	515	833	1,500	1,000	1,500
535	10	350	TOOLS <i>Tools for service trucks.</i>	3,513	1,105	1,312	2,500	3,500	2,500
535	10	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	15,420	13,237	11,449	28,500	22,000	22,000
535	10	420	PHONE/POSTAGE	14,794	13,776	15,855	16,000	16,000	16,000
535	10	430	TRAVEL <i>Continued education.</i>	1,154	1,438	1,025	3,500	3,500	3,500
535	10	460	INSURANCE	101,857	103,542	127,489	144,000	142,000	148,000
535	10	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	36,538	27,603	25,697	39,000	37,000	39,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, concrete repair and sewer pump station cleaning and pump replacement.</i>	62,800	19,730	55,310	51,500	80,000	80,000
535	10	481	SHOP AND RADIO REPAIR	1,306	1,114	1,455	3,000	1,500	1,500
535	10	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	394	2,595	805	800	-	-
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	3,916	12,955	17,347	28,250	13,986	10,257
535	10	490	MISCELLANEOUS EXPENSES <i>Training, clothing and laundry.</i>	5,686	11,383	16,438	7,000	7,000	7,000
535	10	491	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	6,602	2,823	4,152	5,000	4,000	4,000

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FUND 405-25				SEWER FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #				NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
535	10	510		REGIONAL SEWAGE TREATMENT <i>Based on actual average flow.</i>	2,731,578	2,839,525	2,894,570	3,025,000	2,970,000	2,970,000
535	10	511		BEACON HILL <i>For West Kelso Interceptor.</i>	-	2,345	2,345	2,345	2,345	2,345
535	10	512		STATE EXAMINER CHARGES	5,947	5,147	-	6,000	5,800	6,200
535	10	530		STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to TRWWA.</i>	77,762	80,100	78,979	83,430	83,000	86,000
535	10	541		CITY B & O TAX <i>10% of gross sewer revenues.</i>	503,487	521,061	521,632	551,400	545,000	556,000
535	10	910		INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	99,060	103,524	109,046	126,000	120,000	122,000
535	10	911		PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	28,151	10,649	8,508	25,000	20,000	20,000
535	10	940		EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	44,772	44,772	45,000	45,000	58,000	58,000
535	10	953		OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	9,000	9,000	6,000	6,000	6,000	6,000
535	50	321		FUEL - VEHICLES	13,709	11,660	14,658	19,000	18,000	19,000
535	50	481		VEHICLE MAINTENANCE	27,984	21,772	30,451	25,000	40,000	40,000
594	35	640		CAPITAL EXPENSE - STRUCTURES <i>Pump station roof repairs.</i>	36,645	855	466	285,000	120,000	20,000
594	35	641		CAPITAL EXPENSE - EQUIPMENT <i>Misc pump repair/replacements.</i>	12,083	11,247	29,791	45,000	75,000	20,000
597	10	010		TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects..</i>	811,500	396,994	589,500	650,000	810,000	2,475,000
597	10	002		TRANSFER TO GENERAL FUND <i>Server replacement.</i>	-	-	-	-	5,000	-
TOTAL SEWER FUND EXPENDITURES					\$ 6,453,030	\$ 6,502,192	\$ 6,945,700	\$ 7,238,478	\$ 6,852,753	\$ 8,531,522

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FUND 407-52			DRAINAGE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 590,962	\$ 538,408	\$ 246,951	\$ 169,317	\$ 84,960	\$ 94,455
334	01	81	STATE GRANTS	(1,248)	25,000	43,760	25,000	25,000	25,000
343	83	00	RESIDENTIAL REVENUE <i>3% rate increase in 2019 and 2020.</i>	459,369	479,501	503,959	502,944	518,000	533,000
343	83	10	COMMERCIAL REVENUE <i>3% rate increase in 2019 and 2020.</i>	247,088	246,396	264,842	261,747	298,700	307,000
349	10	00	I.F. SERVICES	-	13,835	10,335	-	7,500	7,500
349	32	00	ENGINEERING SERVICES	20,834	17,308	42	25,832	20,000	20,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	699	1,748	1,532	707	1,000	1,000
369	90	00	MISCELLANEOUS	150	-	494	505	-	-
374	00	00	CAPITAL RECOVERY FEES	-	-	-	2,000	-	-
TOTAL DRAINAGE FUND REVENUES				\$ 1,317,854	\$ 1,322,196	\$ 1,071,915	\$ 988,052	\$ 955,160	\$ 987,955

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FUND 407-52			DRAINAGE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 538,408	\$ 246,951	\$ 169,317	\$ 55,960	\$ 94,455	\$ 116,095
531	10	510	STATE EXAMINER CHARGES	1,171	1,281	-	1,250	1,300	1,400
531	50	100	SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: 1.5 maintenance tech & .5 Lead. and 1 Senior eng.</i>	180,291	206,137	206,848	214,800	222,600	227,000
531	50	110	OVERTIME	3,916	3,822	7,839	2,500	2,500	2,700
531	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	78,126	62,471	71,423	90,500	95,100	97,600
531	50	310	SUPPLIES <i>Includes catch basins, manholes, pipe, material, and miscellaneous supplies.</i>	12,778	6,870	7,852	11,000	12,500	12,500
531	50	320	FUEL - VEHICLES	5,841	4,349	6,291	5,100	7,000	7,300
531	50	350	SMALL TOOLS/EQUIPMENT	875	121	-	500	750	750
531	50	410	PROFESSIONAL SERVICES <i>Drug & alcohol testing. Includes stormwater permit.</i>	6,546	2,088	2,028	800	-	-
531	50	420	TELEPHONE/POSTAGE	7,917	7,104	6,700	8,200	6,500	6,500
531	50	430	TRAVEL	305	538	987	750	1,250	1,250
531	50	460	INSURANCE	56,344	67,709	70,711	74,970	79,000	83,000
531	50	470	ELECTRICITY	1,709	1,816	1,542	2,200	2,000	2,500
531	50	471	WATER/SEWER/GARBAGE	835	692	986	1,100	1,200	1,260
531	50	480	STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	55,689	4,089	38,488	50,000	55,000	55,000
531	50	481	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	394	1,240	312	500	-	-
531	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	1,882	22,560	4,447	17,000	8,505	4,800
531	50	483	STREET SWEEPING	-	-	-	1,700	1,000	1,000
531	50	487	VEHICLE MAINTENANCE	20,300	13,735	9,874	12,500	16,000	16,800
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues & subs.</i>	2,440	3,556	4,071	1,100	1,500	1,500

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FUND 407-52			DRAINAGE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
531	50	530	STATE UTILITY TAX <i>1.5% tax on gross revenues.</i>	9,964	10,313	10,932	10,900	12,000	12,000
531	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	53,160	56,160	62,651	63,000	68,000	70,000
531	50	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering support.</i>	18,683	17,808	5,174	20,000	20,000	20,000
531	50	912	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Superintendent and departmental assistant services.</i>	21,876	21,090	19,984	21,752	22,000	24,000
531	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>To fund future purchase of vehicles.</i>	20,004	20,004	20,000	20,000	23,000	23,000
594	34	642	EQUIPMENT	325	92	363	-	-	-
594	34	620	NPDES COMPLIANCE <i>Phase 2 compliance.</i>	28,605	53,292	86,044	40,000	50,000	50,000
594	10	001	MISCELLANEOUS CAPITAL PROJECTS	82,487	4,595	284	-	-	-
597	00	000	TRANSFER TO STORMWATER CAPITAL	85,000	443,368	250,000	260,000	150,000	150,000
597	00	002	TRANSFER TO GENERAL FUND <i>Server replacement.</i>	-	-	-	-	2,000	-
TOTAL DRAINAGE FUND EXPENDITURES				\$ 1,295,871	\$ 1,283,851	\$ 1,065,148	\$ 988,082	\$ 955,160	\$ 987,955

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FUND 408-28			SEWER CAPITAL RESERVE FUND		2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 1,066,451	\$ 1,285,834	\$ 1,178,573	\$ 1,395,681	\$ 1,556,181	\$ 1,436,031	
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,006	3,032	9,223	500	20,000	20,000	
385	50	00	CAPITAL RECOVERY CHARGES - SEWER <i>Fees charged for sewer hook-up.</i>	4,508	9,465	27,536	10,000	10,000	10,000	
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>	811,500	392,000	589,500	650,000	810,000	2,475,000	
TOTAL SEWER CAPITAL RESERVE FUND REVENUES				\$ 1,883,465	\$ 1,690,331	\$ 1,804,832	\$ 2,056,181	\$ 2,396,181	\$ 3,941,031	

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FUND 408-28 SEWER CAPITAL RESERVE FUND				2015	2016	2017	2018	2019	2020
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 1,285,834	\$ 1,178,573	\$ 1,395,681	\$ 1,406,181	\$ 1,436,031	\$ 1,465,881
535	50	530	STATE UTILITY TAX	68	142	413	-	150	150
			<i>1.5% of Capital Recovery Charges.</i>						
594	13	006	12TH & HARRIS SEWER LINE	-	8,423	238	-	-	-
594	13	001	CLARK STREET PUMP STATION	5,072	-	-	-	-	-
594	15	001	ANNUAL REPLACEMENT PROGRAM - 2015	39,264	284,253	-	-	-	-
594	15	002	2ND AVE SEWER REPLACEMENT	553,227	2,858	-	-	-	-
594	16	001	ANNUAL REPLACEMENT PROGRAM - 2016	-	183,733	8,670	-	-	-
594	16	002	WEST MAIN REVITALIZATION	-	32,349	-	-	-	-
594	17	001	ANNUAL REPLACEMENT PROGRAM - 2017	-	-	399,830	-	-	-
594	17	002	UNDERGROUND TANK REMOVAL	-	-	-	200,000	150,000	-
594	18	001	ANNUAL REPLACEMENT PROGRAM - 2018	-	-	-	450,000	-	-
594	19	001	ANNUAL REPLACEMENT PROGRAM - 2019	-	-	-	-	450,000	-
594	19	002	SEWER SERVICE AREA STUDY	-	-	-	-	110,000	-
594	19	003	DONATION PUMP STATION PRELIMINARY DESIGN	-	-	-	-	250,000	-
594	20	003	DONATION PUMP STATION FINAL DESIGN/CONST.	-	-	-	-	-	2,250,000
594	20	004	SEWER IMPROVEMENTS WEST MAIN PHASE 2	-	-	-	-	-	225,000
TOTAL SEWER CAPITAL RES. FUND EXPENDITURES				\$ 1,883,465	\$ 1,690,331	\$ 1,804,832	\$ 2,056,181	\$ 2,396,181	\$ 3,941,031

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FUND 409-47			WATER DEPOSIT FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
389	00	00	CUSTOMER DEPOSITS <i>Receipts for customer deposits for water/sewer utility service.</i>	\$ 90,000	\$ 90,000	\$ 110,492	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL WATER DEPOSIT FUND REVENUES				\$ 90,000	\$ 90,000	\$ 110,492	\$ 200,000	\$ 200,000	\$ 200,000

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FUND 409-47			WATER DEPOSIT FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
589	00	000	REFUNDS OF DEPOSITS <i>Customer deposit refunds based upon good payment history.</i>	\$ 90,000	\$ 90,000	\$ 129,113	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL WATER DEPOSIT FUND EXPENDITURES				\$ 90,000	\$ 90,000	\$ 129,113	\$ 200,000	\$ 200,000	\$ 200,000

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FUND 410-52			STORMWATER CAPITAL FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ -	\$ 53,010	\$ 249,907	\$ 452,040	\$ 302,040	\$ 309,540
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	6,500	-	1,139	-	6,000	6,300
379	80	00	CAPITAL RECOVERY - STORMWATER	572	704	3,643	-	1,500	1,500
397	00	00	TRANSFER FROM STORMWATER OPERATIONS	85,000	440,000	250,000	200,000	150,000	150,000
TOTAL STORMWATER CAPITAL FUND REVENUES				\$ 92,072	\$ 493,714	\$ 504,689	\$ 652,040	\$ 459,540	\$ 467,340

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FUND 410-52 STORMWATER CAPITAL FUND				2015	2016	2017	2018	2019	2020
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 53,010	\$ 249,907	\$ 452,040	\$ 302,040	\$ 309,540	\$ 317,340
594	15	001	MINOR ROAD PIPE PROJECT	36,895	-	-	-	-	-
594	15	002	2015 DRAINAGE UPGRADES	369	9,076	3,382	-	-	-
594	15	003	MINOR ROAD DRAINAGE PHASE 1	1,798	-	-	-	-	-
594	16	001	2016 DRAINAGE UPGRADES	-	234,527	-	-	-	-
594	16	002	CHESTNUT STREET PHASE 2	-	204	-	-	-	-
594	17	002	SOUTH PACIFIC DRIAN UPGRADES	-	-	49,267	200,000	-	-
594	18	001	2018 DRAINAGE UPGRADES	-	-	-	150,000	-	-
594	19	001	2019 ANNUAL DRAINAGE UPGRADES	-	-	-	-	150,000	-
594	20	001	2020 ANNUAL DRAINAGE UPGRADES	-	-	-	-	-	150,000
TOTAL STORMWATER CAPITAL FUND EXPENDITURES				\$ 92,072	\$ 493,714	\$ 504,689	\$ 652,040	\$ 459,540	\$ 467,340

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FUND 413-44				2015	2016	2017	2018	2019	2020
REVENUE BOND FUND									
ACCOUNT #				Actual	Actual	Actual	Budget	Budget	Budget
NARRATIVE									
308	00	00	BEGINNING FUND BALANCE	\$ 110,355	\$ 110,533	\$ 111,038	\$ 112,093	\$ 112,293	\$ 112,693
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	178	505	1,055	200	400	400
			<i>Investment of idle cash until payments due.</i>						
			 <i>This fund was set up in 1992 to accumulate monies to make debt service payments on the 1992 and subsequent revenue bonds.</i>						
TOTAL REVENUE BOND FUND REVENUES				\$ 110,533	\$ 111,038	\$ 112,093	\$ 112,293	\$ 112,693	\$ 113,093

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FUND 414-45			BOND RESERVE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 486,569	\$ 492,112	\$ 489,176	\$ 479,152	\$ 485,252	\$ 494,252
361	10	00	INVESTMENT INTEREST <i>Investment of restricted cash.</i>	5,543	(2,936)	5,997	6,100	9,000	12,000
			<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>						
TOTAL BOND RESERVE FUND REVENUES				\$ 492,112	\$ 489,176	\$ 495,173	\$ 485,252	\$ 494,252	\$ 506,252

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FUND 414-45			BOND RESERVE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 492,112	\$ 489,176	\$ 479,152	\$ 485,252	\$ 494,252	\$ 468,252
597	00	000	TRANSFER TO WATER/SEWER FUND	-	-	16,021	-	-	38,000
TOTAL BOND RESERVE FUND EXPENDITURES				\$ 492,112	\$ 489,176	\$ 495,173	\$ 485,252	\$ 494,252	\$ 506,252

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FUND 502-33			EQUIPMENT RESERVE FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 892,148	\$ 857,168	\$ 991,959	\$ 784,037	\$ 836,337	\$ 983,652
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	838	2,371	8,022	-	16,000	18,000
365	10	00	EQUIPMENT RENTAL	-	6,625	6,510	-	-	-
365	90	01	DEPRECIATION CHARGES - POLICE	50,000	84,000	150,000	100,000	150,000	115,000
365	90	02	DEPRECIATION CHARGES - ENGINEERING	4,308	4,308	4,300	4,300	6,300	6,300
365	90	03	DEPRECIATION CHARGES - COMM. DEVELOPMENT	5,004	5,004	5,000	5,000	5,000	5,000
365	90	04	DEPRECIATION CHARGES - STREET	30,000	30,000	30,000	30,000	34,500	34,500
365	90	05	DEPRECIATION CHARGES - TRAFFIC	10,008	10,008	10,000	10,000	22,000	22,000
365	90	06	DEPRECIATION CHARGES - PARKS	5,004	5,004	5,000	5,000	15,515	15,515
365	90	07	DEPRECIATION CHARGES - WATER	63,336	63,336	68,000	68,000	87,000	87,000
365	90	08	DEPRECIATION CHARGES - DRAINAGE	20,004	20,004	20,000	20,000	23,000	23,000
365	90	10	DEPRECIATION CHARGES - SEWER	44,772	44,772	45,000	45,000	58,000	58,000
395	40	00	PROCEEDS ON SALE OF CAPITAL ASSETS	5,595	2,777	2,975	-	-	-
TOTAL EQUIPMENT RESERVE FUND REVENUES				\$ 1,131,017	\$ 1,135,377	\$ 1,346,766	\$ 1,071,337	\$ 1,253,652	\$ 1,367,967

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FUND 502-33 EQUIPMENT RESERVE FUND				2015	2016	2017	2018	2019	2020
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 857,168	\$ 991,959	\$ 784,037	\$ 836,337	\$ 983,652	\$ 1,132,967
594	48	640	ENGINEERING FLEET	-	-	-	-	30,000	-
			<i>Purchase new Small SUV for general Dept use.</i>						
594	48	641	STREET FLEET	-	21,172	79,123	-	-	-
594	48	642	POLICE FLEET	49,053	83,060	149,261	100,000	150,000	115,000
			<i>3 Vehicles in 2019 and 2 vehicles in 2020.</i>						
594	48	643	TRAFFIC FLEET	133,118	-	47,209	10,000	-	-
594	48	644	PARK FLEET	51,678	-	-	15,000	-	-
594	48	645	WATER FLEET	40,000	39,186	-	70,000	67,500	80,000
594	48	649	SEWER FLEET	-	-	287,136	40,000	22,500	40,000
TOTAL EQUIPMENT RESERVE FUND EXPENDITURES				\$ 1,131,017	\$ 1,135,377	\$ 1,346,766	\$ 1,071,337	\$ 1,253,652	\$ 1,367,967

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FUND 601-34			FIREMEN'S PENSION FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 411,677	\$ 427,885	\$ 438,575	\$ 516,034	\$ 516,034	\$ 516,034
311	10	00	REAL AND PERSONAL PROPERTY TAXES <i>Up to 22.5 cents per \$1,000 of assessed value.</i>	157,950	167,976	172,030	180,000	69,000	75,000
313	10	00	LOCAL RETAIL SALES & USE TAXES <i>Taxes allocated from the General Fund.</i>	3,955	-	-	28,750	-	-
336	06	91	FIRE INSURANCE PREMIUM TAX <i>State remittance.</i>	12,112	12,251	12,492	12,250	13,000	13,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	510	1,442	3,922	1,000	10,000	10,000
TOTAL FIREMEN'S PENSION FUND REVENUES				\$ 586,204	\$ 609,554	\$ 627,019	\$ 738,034	\$ 608,034	\$ 614,034

CITY OF KELSO
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EXPENSES

FUND 601-34			FIREMEN'S PENSION FUND	2015	2016	2017	2018	2019	2020
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 427,885	\$ 438,575	\$ 516,034	\$ 516,034	\$ 516,034	\$ 516,034
517	28	290	FIREMEN'S PENSION PAYMENTS <i>Pension benefits for 9 LEOFF 1 firefighters.</i>	58,138	53,543	45,935	46,000	49,000	50,000
517	38	200	PENSIONER'S MEDICAL PAYMENTS <i>Pays premiums and medical costs for 4 LEOFF 1 retirees.</i>	97,898	116,851	64,037	175,000	42,000	47,000
517	70	491	MISCELLANEOUS EXPENSES <i>Various miscellaneous expenditures.</i>	2,283	585	1,013	1,000	1,000	1,000
TOTAL FIREMEN'S PENSION FUND EXPENDITURES				\$ 586,204	\$ 609,554	\$ 627,019	\$ 738,034	\$ 608,034	\$ 614,034