

CITY OF KELSO

2023/2024

PRELIMINARY BUDGET



TABLE OF CONTENTS

2023/2024 PRELIMINARY BUDGET

CITY OF KELSO

	Page No.
Budget Message	i
Departmental Budget Narratives	1
Fund Appropriation Summary	12
General Fund Revenue Summary	13
Revenue Graphs	14
Sales Tax and Property Tax Distribution	17
Sales and Property Tax Graph	18
General Fd. Departmental Expenditure Summary	19
Expenditure Graphs	20
Salary Distributions-2023	23
Salary Distributions-2024	24
2023 Operating Transfers	25
2024 Operating Transfers	26
2011 General Obligation Bonds-Debt Service Charges	27
2016 General Obligation Bonds-Debt Service Charges	28
2020 W/S Refunding and Improvement Revenue Bonds	29
2016 State Revolving Fund Loan-Debt Service Charges	30
Salaries/Benefits by Department	31
 GENERAL FUND 001	
General Fund Revenues	32
 GENERAL FUND EXPENDITURES BY DEPARTMENT	
 DEPT 01 - CITY COUNCIL	
City Council Expenditures	36
 DEPT 02 - MUNICIPAL COURT	
Municipal Court Expenditures	37
 DEPT 03 - CITY MANAGER	
City Manager Expenditures	38
 DEPT 04 - FINANCE	
Finance Dept. Expenditures	39
 DEPT 05 - CITY ATTORNEY	
City Attorney Expenditures	40
 DEPT 06 - POLICE	
Police Department Expenditures	41

DEPT 07 - POLICE RECORDS	
Police Records Expenditures	43
DEPT 08 - OFFENDER SERVICES/JAIL	
Offender Services/Jail Expenditures	44
DEPT 09 - NON-DEPARTMENTAL	
Non-Departmental Expenditures	45
DEPT 12 - ENGINEERING	
Engineering Expenditures	47
DEPT 13 - COMMUNITY DEVELOPMENT & PLANNING	
Community Development Expenditures	49
DEPT 14 - FIRE	
Fire/Emergency Medical Expenditures	50
CITY STREET FUND 101	
City Street Fund Revenues	51
City Street Fund Expenditures	52
ARTERIAL STREET FUND 102	
Arterial Street Revenues	55
Arterial Street Expenditures	56
LIBRARY FUND 103	
Library Fund Revenues	58
Library Fund Expenditures	59
PATHS AND TRAILS FUND 104	
Paths and Trails Revenues	61
Paths and Trails Expenditures	62
KELSO STATION FUND 105	
Kelso Station Fund Revenues	63
Kelso Station Fund Expenditures	64
STADIUM FUND 106	
Stadium Fund Revenues	65
Stadium Fund Expenditures	66
HIGHLANDER FESTIVAL FUND 107	
Highlander Festival Fund Revenues	67
Highlander Festival Fund Expenditures	68

PARKS AND RECREATION FUND 108	
Park and Recreation Fund Revenues	69
Park and Recreation Fund Expenditures	70
HUD GRANT FUND 114	
HUD Grant Fund Revenues	72
HUD Grant Fund Expenditures	73
FACADE IMPROVEMENT FUND 115	
Facade Improvement Fund Revenues	74
Facade Improvement Fund Expenditures	75
CRIMINAL JUSTICE FUND 120	
Criminal Justice Fund Revenues	76
Criminal Justice Fund Expenditures	77
TRANSPORTATION IMPROVEMENT DISTRICT FUND 125	
TBD Fund Revenues	78
TBD Fund Expenditures	79
G.O. BOND FUND 206	
G.O. Bond Fund Revenues	80
G.O. Bond Fund Expenditures	81
CAPITAL PROJECT FUND 301	
Capital Projects Fund Revenues	82
Capital Projects Fund Expenditures	83
SOLID WASTE FUND 402	
Solid Waste Fund Revenues	84
Solid Waste Fund Expenditures	85
WATER FUND 403	
Water Fund Revenues	86
Water Fund Expenditures	87
WATER CAPITAL RESERVE FUND 404	
Water Capital Reserve Fund Revenues	91
Water Capital Reserve Fund Expenditures	92
SEWER FUND 405	
Sewer Fund Revenues	94
Sewer Fund Expenditures	95

DRAINAGE FUND 407	
Drainage Fund Revenues	97
Drainage Fund Expenditures	98
SEWER CAPITAL RESERVE FUND 408	
Sewer Capital Reserve Fund Revenues	100
Sewer Capital Reserve Fund Expenditures	101
WATER DEPOSIT FUND 409	
Water Guarantee Deposit Fund Revenues	102
Water Guarantee Deposit Fund Expenditures	103
DRAINAGE CAPITAL RESERVE FUND 410	
Drainage Capital Reserve Fund Revenues	104
Drainage Capital Reserve Fund Expenditures	105
W/S REVENUE BOND FUND 413	
W/S Revenue Bond Fund Revenues	106
W/S Revenue Bond Fund Expenditures	107
BOND RESERVE FUND 414	
Bond Reserve Fund Revenues	108
Bond Reserve Fund Expenditures	109
EQUIPMENT RESERVE FUND 502	
Equipment Reserve Fund Revenues	110
Equipment Reserve Fund Expenditures	111
FIREMEN'S PENSION FUND 601	
Firemen's Pension Fund Revenues	112
Firemen's Pension Fund Expenditures	113



November 7, 2022

To the Honorable Mike Karnofski, Mayor
Members of the City Council
Citizens of Kelso

I am pleased to present the City's biennial budget for the 2023-2024 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 meet or exceed standards of professionalism, accountability and safety.
- Provide proactive and visionary regional leadership.

While this budget is technically a biennial budget, it is broken out as two annual budgets with 2023 and 2024 in separate columns. Annual appropriated budgets are adopted for each city fund and constitute the legal authority for expenditures at that level. The budget proposes the use of \$321,500 in General Fund Reserves in 2023 and is balanced in 2024. The projected deficit in 2023 stems from the roll-over of the city hall HVAC replacement project from 2022 into 2023. In addition, this budget proposes the use of reserves from other general fund supported funds (Street and Library Funds) in the amount of \$187,500 in 2023 and \$287,500 in 2024. These reserves were budgeted in the current biennium and were not used. This budget retains, for the most part, the current level of service to the citizens.

Economic Environment

During the 2021/2022 biennium, certain general fund revenues have come in at a rate much higher than was budgeted. Sales taxes have outpaced budgetary estimates in both 2021 and 2022, 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 and COVID relief spending.

The city anticipates a downturn in economic activity coupled with higher-than-normal inflation for the 2023/2024 biennium.

State and Local Fiscal Recovery Funds (SLFRF)

The Coronavirus State and Local Fiscal Recovery Funds, a part of the American Rescue Plan, delivered \$350 billion (\$3,469,566 to Kelso) to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The monies received by Kelso from this program have not been spent and have not been appropriated for expenditure in this budget.

Challenges for the 2023-2024 Budget Process

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

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

- 40% increase in insurance liability rate for 2023.
- Cost of Living increases of 3.5% – 4% in 2023 and 2024.
- Increases of 5%-6 % in employee health insurance benefits.

General Fund Departments	General Fund Expenditures				
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
City Council	\$153,856	\$155,194	\$182,050	\$165,300	\$166,400
Municipal Court	291,963	284,087	308,100	335,000	348,000
City Manager	344,695	364,594	387,050	398,900	427,100
Finance	689,212	694,827	721,100	775,100	801,900
Attorney	221,990	235,546	241,600	263,300	274,900
Police Operations	4,115,102	4,133,830	4,608,700	5,072,800	5,258,900
Police Records	459,156	477,375	573,175	610,000	625,800
Jail	198,350	223,025	349,600	305,000	305,000
General Government	1,279,321	1,542,918	2,010,509	1,247,600	1,234,900
Engineering	922,943	834,139	871,050	1,780,300*	920,200
Community Development	268,683	285,989	690,750	720,000	458,300
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>\$9,116,223</u>	<u>\$9,402,476</u>	<u>\$11,114,684</u>	<u>\$11,844,300</u>	<u>\$10,992,400</u>

*Includes FAA Grant expenditures.

2023/2024 Revenue Assumptions

Revenue forecasts were made assuming a downturn in the economic conditions of the 2021/2022 biennium. 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 4.0% over 2021 actual levels in 2023 and another 1.9% in 2024. Sales and Business and Occupation taxes are projected to come in at 90% of 2021 actuals in 2023 and 87% in 2024.

2023/2024 Expenditure Assumptions

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2023 and 2024 project increases of 3.5% in each year for all Non-KPD City employees and 4% for KPD. The number of full-time employees is projected to be 80.4 full time employees.

City of Kelso Full-time Positions						
	2019	2020	2021	2022	2023	2024
General Government						
Community Development	3.0	2.0	2.0	3.0	2.0	2.0
Finance	7.5	7.0	7.0	7.0	7.0	7.0
City Attorney	.4	1.4	1.4	1.4	1.4	1.4
Admin.	2.6	2.6	2.6	2.6	2.6	2.6
Engineering	5.0	5.0	5.0	5.0	5.0	5.0
Airport	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety						
Police						
Admin.	3.0	3.0	3.0	3.0	3.0	3.0
Officers	25.0	25.0	25.0	24.0	24.0	24.0
Civilians	4.4	4.4	4.4	5.4	5.4	5.4
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	2.0	2.0	2.0	2.0	2.0	2.0
Utilities						
Water	9.0	9.0	9.0	9.0	9.0	9.0
Sewer	7.0	7.0	7.0	7.0	7.0	7.0
Drainage	3.0	3.0	3.0	3.0	3.0	3.0
Total FTE's	<u>79.4</u>	<u>80.4</u>	<u>80.4</u>	<u>80.4</u>	<u>80.4</u>	<u>80.4</u>

On the benefits side, the city offers four health benefit plans to its employees which include qualified high deductible plans and traditional \$500 deductible plans through either a PPO or HMO model. The city pays either most or all of the premiums for the high deductible plans and contributes the amount of the deductible into a health reimbursement arrangement (HRA) and contributes the amount of co-insurance to a VEBA account. For those employees choosing the traditional plan, the city applies the amount it would pay for the high deductible option, including the health reimbursement arrangement, to the premium of the traditional plan and the employee pays any remaining premium balance. We are projecting an increase of approximately 5% in 2023 and 2024 for our PPO Plans and 6% 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 2023 and 2024 include the following:

- 2023 – Allen Street Corridor Study \$420,000. Funded by Federal grant & road maintenance fees.
- 2023 – Railroad Crossing Right of Way \$50,000. Funded by State grant.
- 2023 – Old Pacific Highway Pavement Rehab \$537,000. Funded by State grant & road maintenance fees.
- 2023 – Grade Street Pavement Rehab \$502,000. Funded by State grant & road maintenance fees.
- 2023/2024 – SAFE Routes to Schools - Huntington project \$1,364,000. Funded by State grant & general fund.
- 2023/2024 – SAFE Routes to Schools – Kelso High School project \$940,000. Funded by State grant & general fund.
- 2023/2024 – Railroad Crossing Construction \$21,000,000. Funded by Federal & State grants.
- 2023/2024 – Systemic Safety Improvements \$1,215,000. Funded by Federal/State grants & General Fund.
- 2023/2024 – Pedestrian & Bike Safety project \$879,000. Funded by State grant.
- 2024 – Annual Overlay and Sidewalk Improvements \$530,000. Funded by General Fund.
- 2024 – Haussler Road Repairs \$350,000. Funded by General Fund.

Miscellaneous Funds

The HUD Grant Fund has budgeted for 2023 and 2024 transfers from HUD #1 in the amount of \$60,000 to the general fund for nuisance abatement.

Utility Funds

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

Adopted utility rate increases are as follows:

	2023	2024
Water – residential & commercial	7.0%	7.0%
Water – industrial	7.0%	7.0%
Sewer – residential & commercial	3.0%	3.0%
Sewer – industrial	3.0%	3.0%
Stormwater	0.0%	0.0%
Solid Waste*	4.0%	4.0%

*Solid waste rates have not been adopted.

Projects budgeted for 2023 and 2024 include the following:

Water

- 2023 – West Kelso Cowlitz Way Connection \$850,000. Funded by water rates.
- 2023 – Treatment Plant VFD Replacement \$600,000. Funded by water rates.
- 2023 – Minor Road Transmission Line Repair \$600,000. Funded by water rates

- 2023/2024 – Water Source Supply/Construction \$4,200,000. Funded by Debt.
- 2023/2024 – Treatment Plant VFD Replacement \$600,000. Funded by water rates.
- 2023/2024 – Annual Replacement Program \$600,000.
- 2023/2024 – Various waterline replacements, studies and updates \$585,000. Funded by water rates.
- 2023/2024 – Grade Street Supply Line \$1,300,000. Funded by water rates.

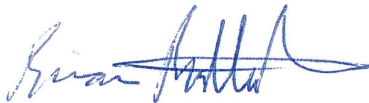
Sewer

- 2023 – Donation Pump Station Rehabilitation \$2,850,000. Funded by 2020 Revenue Bond and sewer rates.
- 2023 – Aerial Mapping Project \$60,000.
- 2023 – Underground Tank Removal \$500,000. Funded by sewer rates.
- 2024 – Annual Replacement Program \$500,000. Funded by sewer rates.
- 2024 – Mt. Brinyon Pump Station Rehab \$125,000. Funded by sewer rates.

In Summary

I am pleased to present the City of Kelso's 2023/2024 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 2023/2024 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 economic downturn projected for 2023 and 2024. 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
2023/2024 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 2023-24 biennium is “status quo” with no staffing increases over 2022 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
2023/2024 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 the Grimm Law Group, PLLC, 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 eight consecutive years for the enhancement of indigent defense services.

2023-24 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 judicial transitions.

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET
DEPARTMENTAL BUDGETARY NARRATIVE – CITY MANAGER
General Fund Dept. 001-03

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

The budget request for the 2023-24 biennium is “status quo” with no staffing increases over 2022 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.

CITY OF KELSO
2023/2024 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 2023-24 biennium is “status quo” with no staffing increases over 2022 and contains the following FTE’s:

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

Proposed Budget Outcomes:

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

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET
DEPARTMENTAL BUDGETARY NARRATIVE – CITY ATTORNEY

General Fund Dept. 001-05

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

The budget request for the 2023-24 biennium is basically “status quo”. The 2023/2024 budget contains the following FTE’s:

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

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

2023/2024 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 emergency services, traffic safety, community policing/outreach, crime prevention education and 24-hour police services for the city. We anticipate handling nearly 20,000 calls each year of the 2023-2024 budget period.

Except for the transfer of two FTE's from the Drug Task Force to Operations and the addition of one records clerk, the budget request for the 2023-24 biennium is basically "status quo". The 2023/2024 budget contains the following FTE's:

	FTE's
• Police Chief	1.0
• Police Captain	1.0
• Police Sergeant	5.0
• Police Detective	3.0
• Police School Resource Officer	1.0
• Police Patrolman	16.0
• Records Supervisor	1.0
• Records Clerk	3.0
• Evidence Technician	<u>1.0</u>
Total	32.0

Proposed Budget Outcomes:

- Continue to provide 24-hour patrol coverage of the city.
- Investigate crimes.
- Reassign (1) FTE to the Detective Division to address increased caseloads, internet crimes, increase in requirements for processing digital evidence, etc.
- Community policing and outreach.
- Improved officer safety and efficiency through enhanced equipment and processes.
- Maintain school security.
- Maintain and disseminate public records.
- Process BWC digital evidence and increased public disclosure requests.
- Continue evidence/property purge.
- Complete the hiring/onboarding of new officers / plan for pending retirements.
- Continuing training per WCIA, WSCJTC, LETCSA for liability and to improve customer service.
- Maintain vehicle fleet with reliable and functional equipment.

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET
DEPARTMENTAL BUDGETARY NARRATIVE – ENGINEERING
General Fund Dept. 001-12

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

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

The budget request for the 2023-24 biennium with no staffing increases over 2022 and contains the following FTE's:

	FTE's
• Community Development Director/City Engineer	1.0
• Senior Engineer	2.0*
• Senior Engineering Tech	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

Proposed Budget Outcomes:

- Provide excellent customer service while operating as 'lean' a program as possible.

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET
DEPARTMENTAL BUDGETARY NARRATIVE – COMMUNITY DEVELOPMENT
General Fund Dept. 001-13

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

Except for the replacement of the Planning Manager position and minor upgrades to our GIS software to accommodate changes within the Public Works Department, the budget request for the 2023-24 biennium is basically “status quo”. The 2023/2024 budget 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.

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET
DEPARTMENTAL BUDGETARY NARRATIVE – LIBRARY

Library Fund Dept. 103-19

The Kelso Public Library provides information and entertainment services to the residents of Kelso and area residents who purchase library cards. The city has a reciprocal borrowing agreement with the Longview Public Library. The library provides internet, copying, faxing, and printing services for the public, book discussions for adults, story time and craft programs for children, adult crafts, a summer reading program for adults and children, books, magazines, audiobooks, digital books and audiobooks, movies and documentaries, reference materials, skill sets, backpack kits with parks passes, technology assistance, and research assistance.

The budget request for the 2023-24 biennium is “status quo” with no staffing increases over 2022 and contains the following FTE’s:

	FTE’s
• Library Director	1.0
• Youth Services Librarian	1.0
• Library Assistant III	1.0
• Library Assistant I	2.0
• 4 Part-time Page/Clerks	<u>1.3</u>
Total	6.3

Proposed Budget Outcomes:

- Continue to provide library services and materials to the public.
- Continue to weed collections to remove outdated materials and add new and fresh materials for public use.
- Continue to offer programs and crafts for the public free of charge.
- Continue to offer a summer reading program for adults and children.
- Continue to be a Community Center in which people will gather for teaching and learning.
- Purchase of five new computers for staff.
- Complete public computer hubs to provide computer and internet access to the public.
- Would like to add more community programs such as local speakers and authors, or workshops.
- Work with local organizations and schools to broaden the library’s reach in the community.
- Considerations: Hire a new Youth Services Librarian and Library Assistant III.

CITY OF KELSO
2023/2024 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 Public Works Manager and Utility 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 2023/2024 biennium for the Water Treatment, Water, Sewer, Traffic, and Parks departments is "status quo" which includes the following FTE's:

	FTE's
• Public Works Manager	1.0
• Utility Operations Manager	1.0
• Department Assistant	1.0
• Water Treatment Supervisor	1.0
• Water Treatment Operator	2.0
• 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	7.0
• 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 Parks Department.
- Install security cameras/alarms at the City Shop and Tam O'Shanter Park.
- Update Traffic Control school zone signage in South Kelso area.
- Recruit/Hire new Water/Sewer Technician due to pending retirement.
- Replacement of dying large commercial meters.
- Testing of large commercial/industrial meters.
- Unidirectional flushing to scour the water mains ridding them of scaling and reducing taste and odor complaints.
- Leak Detection to minimize unaccounted water loss.

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET
FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2021 ACTUAL	2022 BUDGET	2023 PRELIMINARY	2024 PRELIMINARY	2022 - 23 % CHG
001	GENERAL FUND	\$ 9,402,476	\$ 11,114,684	\$ 12,219,300	\$ 10,992,400	9.9%
101	STREET MAINTENANCE FUND	704,334	938,470	1,161,000	1,019,000	23.7%
102	ARTERIAL STREET FUND	7,378,190	18,688,000	18,147,000	9,644,000	-2.9%
103	LIBRARY FUND	440,282	703,546	707,500	730,000	0.6%
104	PATHS & TRAILS FUND	-	-	-	-	0.0%
105	KELSO STATION FUND	55,875	107,155	81,900	67,900	-23.6%
106	STADIUM FUND	95,880	186,220	198,529	200,200	6.6%
107	HIGHLANDER FESTIVAL FUND	34,871	43,200	38,200	38,200	-11.6%
108	PARKS & RECREATION FUND	489,008	1,450,260	506,000	519,000	-65.1%
114	HUD GRANT FUND	60,000	60,000	60,000	60,000	0.0%
115	FACADE IMPROVEMENT FUND	-	-	-	-	0.0%
120	CRIMINAL JUSTICE FUND	298,940	327,050	-	-	-100.0%
125	TRANSPORTATION BENEFIT DISTRICT	221,600	223,900	221,850	224,050	-0.9%
206	LTD TAX G.O. BOND FUND	433,637	2,705,847	434,035	435,710	-84.0%
301	CAPITAL PROJECTS FUND	211,500	211,800	212,185	211,660	0.2%
402	SOLID WASTE FUND	1,829,883	1,912,000	1,971,100	2,073,600	3.1%
403	WATER FUND	5,846,995	6,192,600	5,941,724	5,076,887	-4.1%
404	WATER CAPITAL RESERVE FUND	309,751	4,010,700	4,086,000	4,651,000	1.9%
405	SEWER FUND	5,728,302	7,900,995	6,234,457	6,339,131	-21.1%
407	DRAINAGE FUND	771,615	801,050	848,500	1,048,500	5.9%
408	SEWER CAPITAL RESERVE FUND	662,010	4,408,400	3,410,000	625,000	-22.6%
409	WATER GUARANTEE DEPOSIT FUND	63,233	200,000	100,000	100,000	-50.0%
410	DRAINAGE CAPITAL RESERVE FUND	3,508	455,000	460,000	470,000	1.1%
413	1992/2002 REVENUE BOND FUND	-	-	-	-	0.0%
414	BOND RESERVE FUND	130,617	-	-	-	0.0%
502	EQUIPMENT RESERVE FUND	164,216	515,000	511,500	463,000	-0.7%
601	FIREMEN'S PENSION FUND	76,860	108,000	81,260	84,560	-24.8%
TOTAL APPROPRIATIONS		\$ 35,413,583	\$ 63,263,877	\$ 57,632,040	\$ 45,073,798	-8.9%

CITY OF KELSO

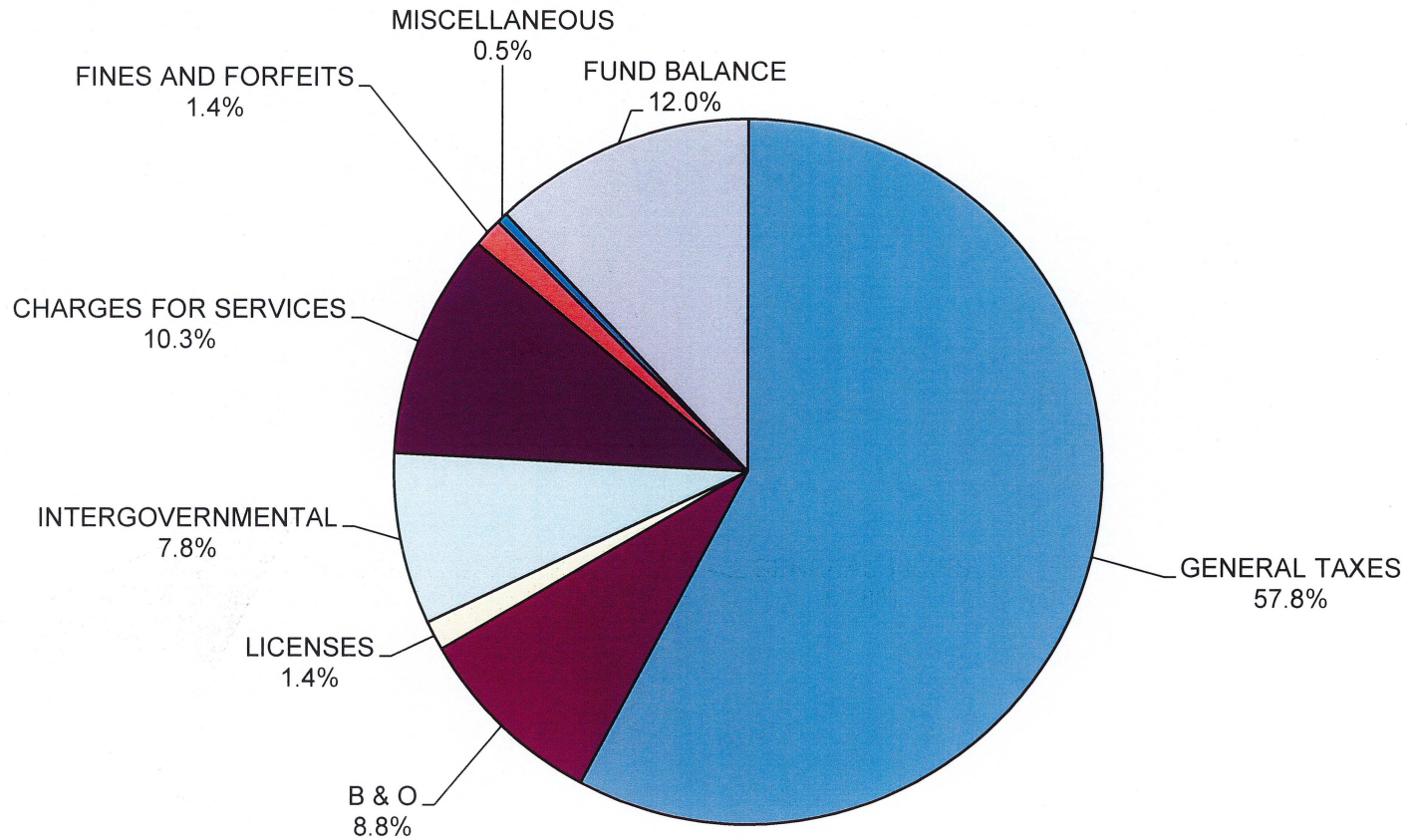
2023/2024 PRELIMINARY BUDGET

GENERAL FUND REVENUE SUMMARY

REVENUE TYPE	2021 ACTUAL	2022 BUDGET	2023 PRELIMINARY	2024 PRELIMINARY	2022 - 2023 % CHG
GENERAL TAXES Property, Retail Sales, Excise and Utility Taxes.	\$ 7,483,541	\$ 6,388,759	\$ 7,052,300	\$ 7,250,200	10.4%
BUSINESS & OCCUPATIONAL TAXES Includes admissions tax.	1,013,893	975,000	1,050,000	1,050,000	7.7%
LICENSES AND PERMITS	341,570	149,500	199,200	174,200	33.2%
INTERGOVERNMENTAL Grants, Entitlements and Shared Revenues.	794,471	866,400	1,887,500	793,500	117.9%
CHARGES FOR SERVICES Interfund Service Charges and Planning, Zoning Fees.	1,398,535	1,143,750	1,279,300	1,290,000	11.9%
FINES AND FORFEITS	148,645	151,000	151,500	151,500	0.3%
MISCELLANEOUS REVENUES Investment Interest, Donations and Sale of Fixed Assets.	48,054	55,000	218,000	223,000	296.4%
OPERATING TRANSFERS	60,000	60,000	60,000	60,000	0%
BEGINNING CASH OBLIGATED	-	1,325,275	321,500	-	-75.7%
TOTAL GENERAL FUND	\$ 11,288,709	\$ 11,114,684	\$ 12,219,300	\$ 10,992,400	9.9%

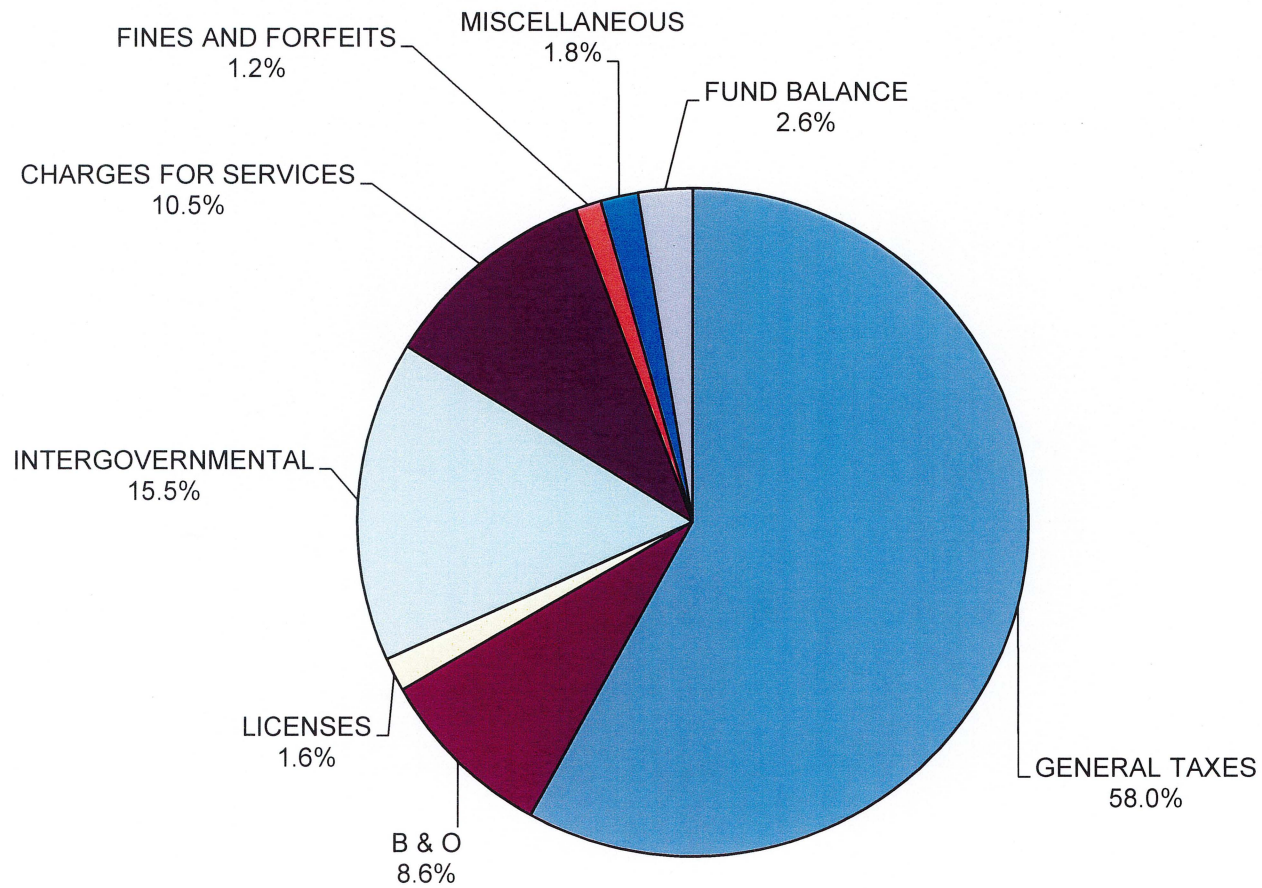
CITY OF KELSO

2022 GENERAL FUND REVENUE SUMMARY (BUDGET)



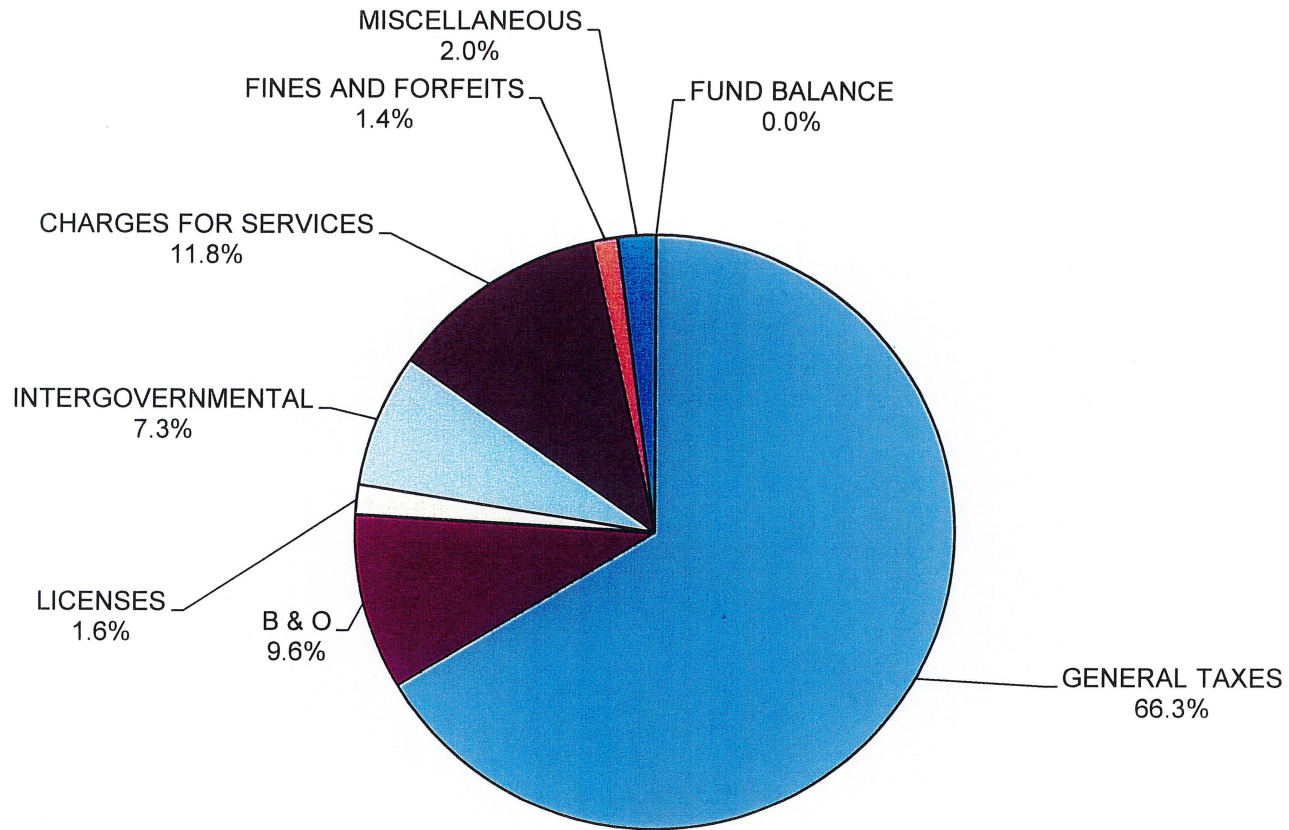
CITY OF KELSO

2023 GENERAL FUND REVENUE SUMMARY (BUDGET)



CITY OF KELSO

2024 GENERAL FUND REVENUE SUMMARY (BUDGET)



CITY OF KELSO

2023/2024 PRELIMINARY BUDGET

SALES TAX AND PROPERTY TAX DISTRIBUTION HISTORY

SALES TAX

FUND #	FUND	2021 ACTUAL	2022 BUDGET	2023 PRELIMINARY	2024 PRELIMINARY	2022 - 2023	
						\$ DIFF	% CHG
001	GENERAL	\$2,038,842	\$ 2,326,934	\$ 1,421,000	\$ 1,529,500	\$ (905,934)	-38.9%
101	STREET	487,050	494,070	760,000	616,000	265,930	53.8%
103	LIBRARY	534,697	559,596	589,000	511,500	29,404	5.3%
108	PARKS	455,575	344,675	330,000	343,000	(14,675)	-4.3%
	TOTAL	\$3,516,164	\$ 3,725,275	\$ 3,100,000	\$ 3,000,000	\$ (625,275)	-16.8%

PROPERTY TAX

FUND #	FUND	2021 ACTUAL	2022 BUDGET	2023 PRELIMINARY	2024 PRELIMINARY	2022 - 2023	
						\$ DIFF	% CHG
001	GENERAL	\$1,569,550	\$ 1,588,200	\$ 1,660,000	\$ 1,680,000	\$ 71,800	4.5%
601	FIRE PENSION	38,000	41,800	-	-	(41,800)	-100.0%
	TOTAL	\$1,607,550	\$ 1,630,000	\$ 1,660,000	\$ 1,680,000	\$ 30,000	1.8%

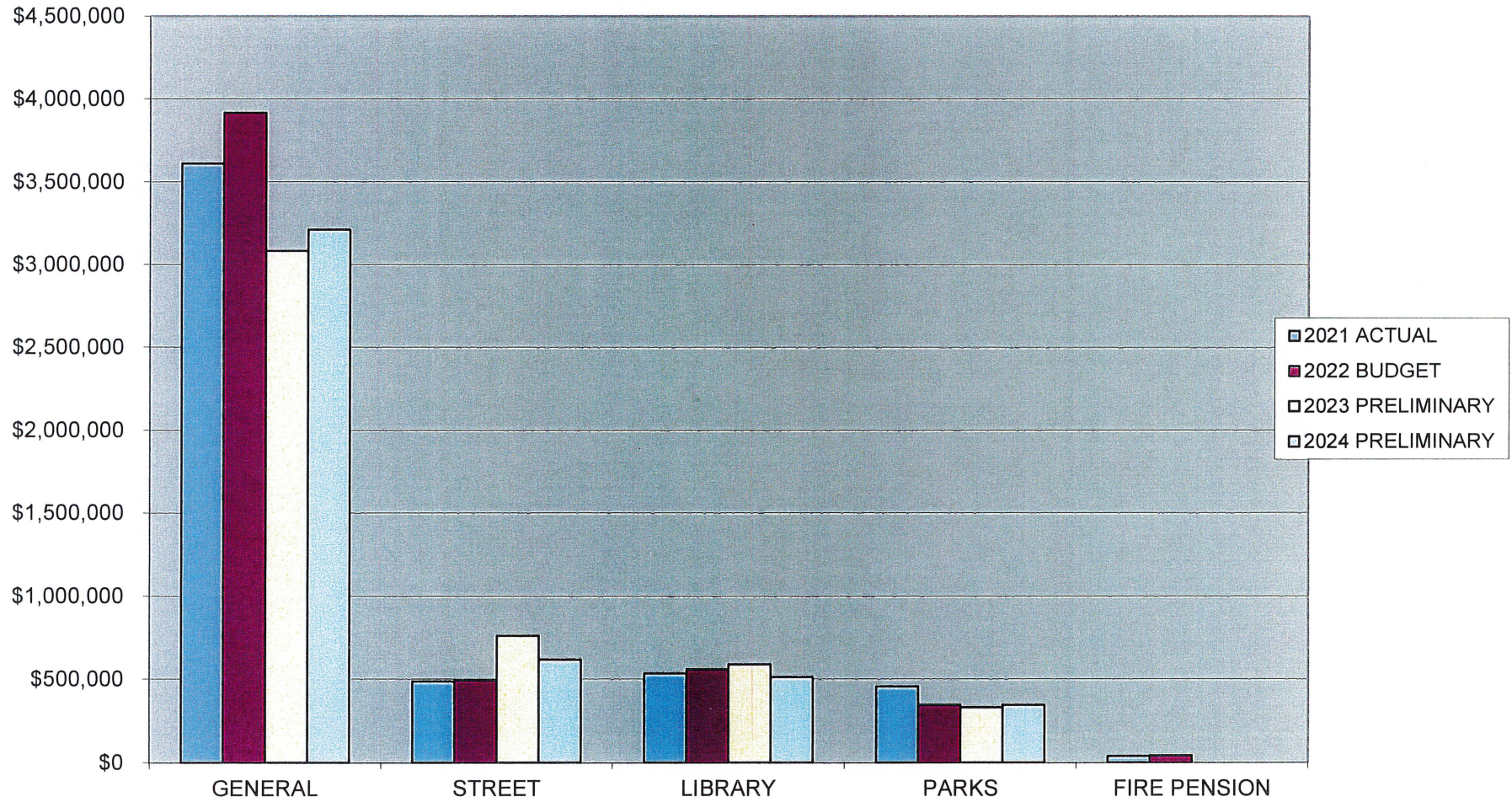
COMBINED SALES AND PROPERTY TAXES

FUND #	FUND	2021 ACTUAL	2022 BUDGET	2023 PRELIMINARY	2024 PRELIMINARY	2022 - 2023	
						\$ DIFF	% CHG
001	GENERAL	\$3,608,392	\$3,915,134	\$3,081,000	\$3,209,500	\$ (834,134)	-21.3%
101	STREET	487,050	494,070	760,000	616,000	265,930	53.8%
103	LIBRARY	534,697	559,596	589,000	511,500	29,404	5.3%
108	PARKS	455,575	344,675	330,000	343,000	(14,675)	-4.3%
601	FIRE PENSION	38,000	41,800	-	-	(41,800)	-100.0%
	TOTAL	\$5,123,714	\$ 5,355,275	\$ 4,760,000	\$ 4,680,000	\$ (595,275)	-11.1157%

CITY OF KELSO

COMBINED SALES AND PROPERTY TAXES

18



CITY OF KELSO

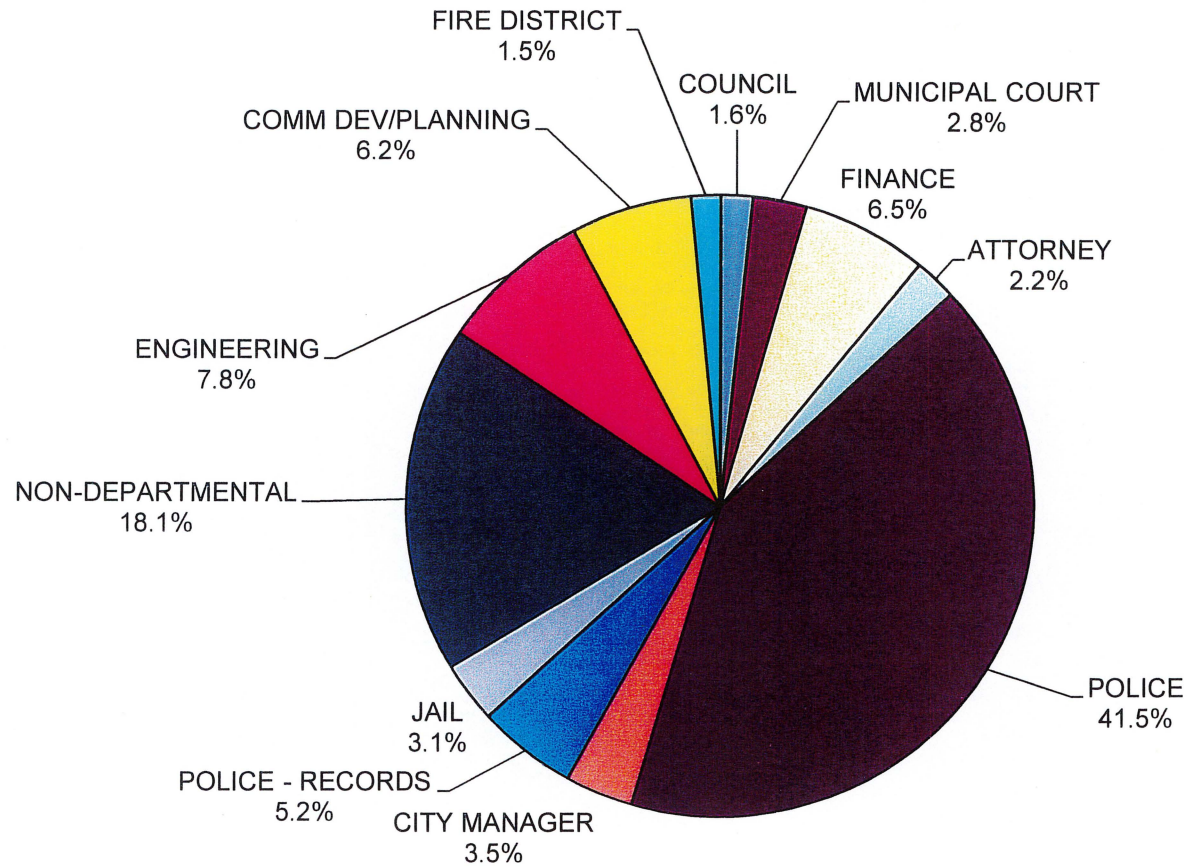
2023/2024 PRELIMINARY BUDGET

GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY

DEPT #	DEPARTMENT	2021 ACTUAL	2022 BUDGET	2023 PRELIMINARY	2024 PRELIMINARY	2022 - 2023 % CHG
01	COUNCIL	\$ 155,194	\$ 182,050	\$ 165,300	\$ 166,400	-9.20%
02	MUNICIPAL COURT	284,087	308,100	335,000	348,000	8.73%
03	CITY MANAGER	364,594	387,050	398,900	427,100	3.06%
04	FINANCE	694,827	721,100	775,100	801,900	7.49%
05	ATTORNEY	235,546	241,600	263,300	274,900	8.98%
06	POLICE	4,133,830	4,608,700	5,072,800	5,258,900	10.07%
07	POLICE - RECORDS	477,375	573,175	610,000	625,800	6.42%
08	JAIL	223,025	349,600	305,000	305,000	-12.76%
09	NON-DEPARTMENTAL	1,542,918	2,010,509	1,247,600	1,234,900	-37.95%
12	ENGINEERING	834,139	871,050	1,780,300	920,200	104.39%
13	COMM DEV/PLANNING	285,989	690,750	720,000	458,300	4.23%
14	FIRE DISTRICT	170,952	171,000	171,000	171,000	0.00%
TOTAL GENERAL FUND		\$ 9,402,476	\$ 11,114,684	\$11,844,300	\$ 10,992,400	6.56%

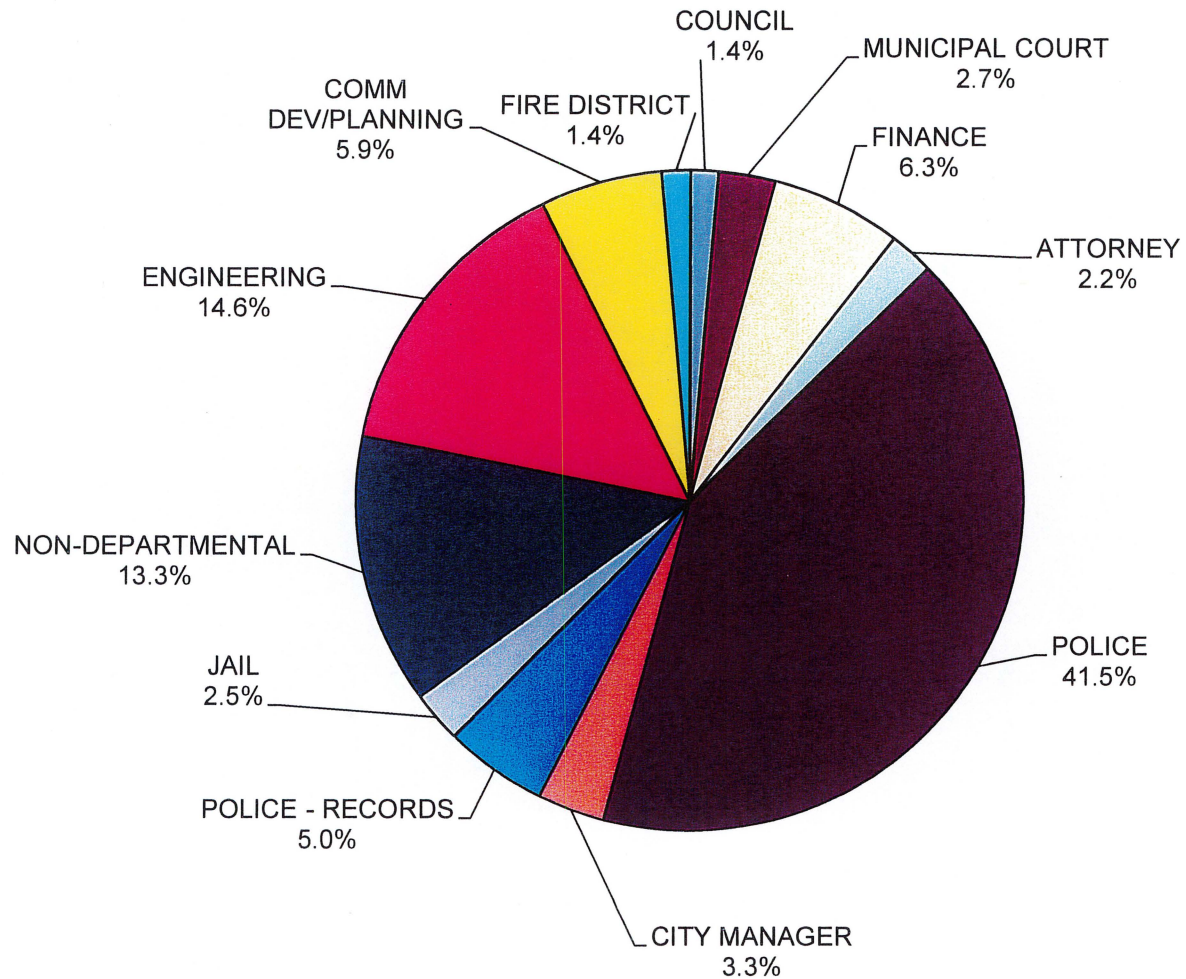
CITY OF KELSO

2022 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



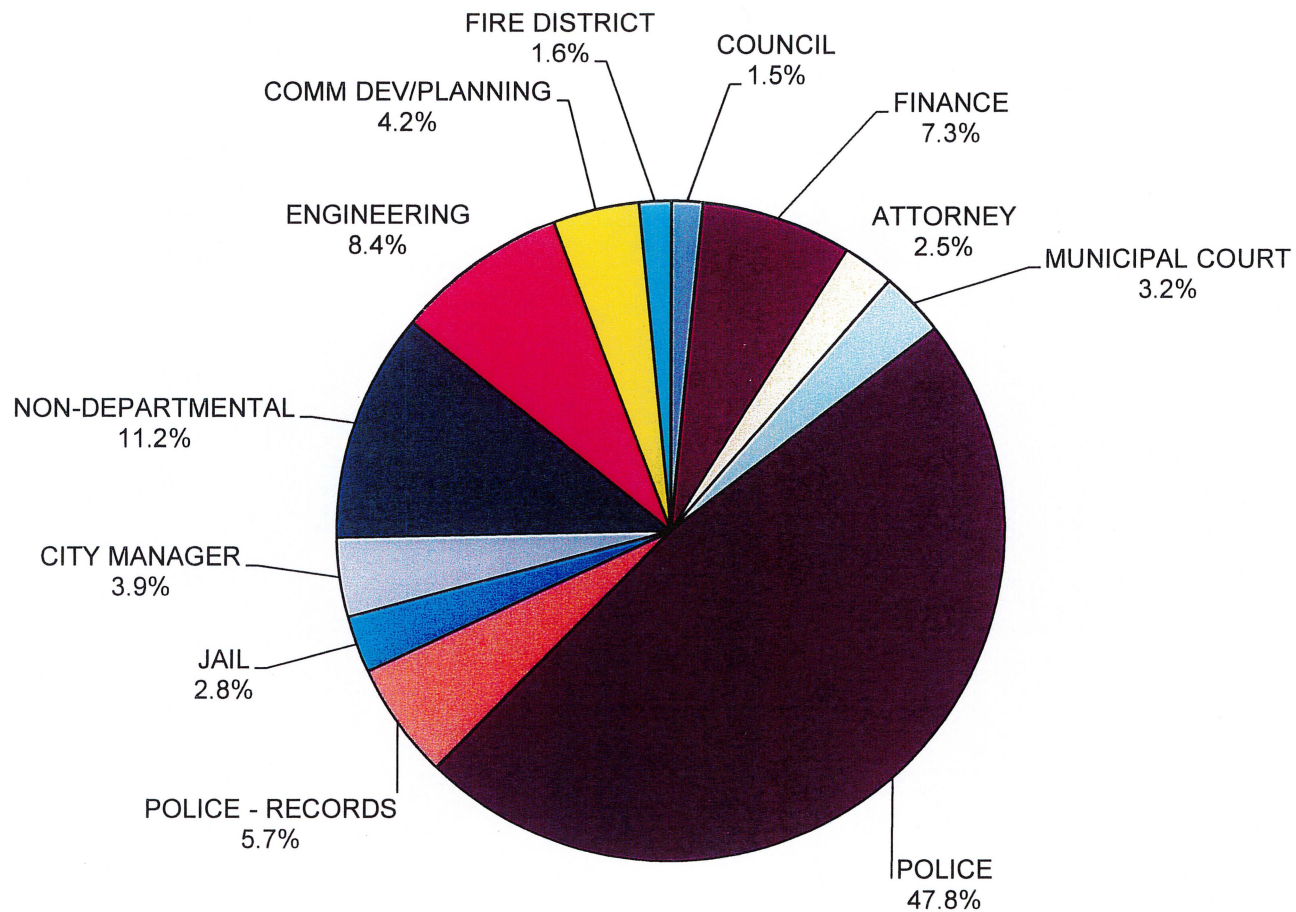
CITY OF KELSO

2023 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



CITY OF KELSO

2024 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



Finance/City Manager/Computer Services - Salaries/Benefits
Distribution Per Fund
2023 Budget

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
Customer Service	\$88,800	47.0% \$41,736	23.0% \$20,424	23.0% \$20,424	0.0% \$0	0.0% \$0	7.0% \$6,216	100.0% \$88,800	Allocation based on the number of receipts issued during the most recent fiscal year.
Finance Director	\$190,500	36.0% \$68,580	9.0% \$17,145	2.5% \$4,763	2.5% \$4,763	3.0% \$5,715	47.0% \$89,535	100.0% \$190,500	Allocation based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$9,080	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$9,080	100.0% \$9,080	10% of time allocated to General fund for the administration of business licenses.
Acctg Assist I	\$40,860	36.0% \$14,710	9.0% \$3,677	2.5% \$1,022	2.5% \$1,022	3.0% \$1,226	47.0% \$19,204	100.0% \$40,860	45 % of time allocated based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$40,860	21.0% \$8,581	0.0% \$0	3.0% \$1,226	4.7% \$1,920	1.3% \$531	70.0% \$28,602	100.0% \$40,860	45 % of time allocated based on total employees per fund during the most recent fiscal year.
Deputy Clerk	\$27,218	47.0% \$12,792	23.0% \$6,260	23.0% \$6,260	0.0% \$0	0.0% \$0	7.0% \$1,905	100.0% \$27,218	32 % of allocation based on the number of receipts issued during the most recent fiscal year.
Deputy Clerk	\$60,582	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$60,582	100.0% \$60,582	68% is allocated to general government.
Accounting Manager	\$62,350	36.0% \$22,446	9.0% \$5,612	2.5% \$1,559	2.5% \$1,559	3.0% \$1,871	47.0% \$29,305	100.0% \$62,350	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Accounting Manager	\$62,350	21.0% \$13,094	0.0% \$0	3.0% \$1,871	4.7% \$2,930	1.3% \$811	70.0% \$43,645	100.0% \$62,350	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Utility Billing Clerk	\$74,000	48.0% \$35,520	23.0% \$17,020	24.0% \$17,760	0.0% \$0	0.0% \$0	5.0% \$3,700	100.0% \$74,000	Based on total number of Utility customers
Dept. Assist	\$42,750	47.0% \$20,093	23.0% \$9,833	23.0% \$9,833	0.0% \$0	0.0% \$0	7.0% \$2,993	100.0% \$42,750	50 % of allocation based on the number of receipts issued during the most recent fiscal year.
Dept. Assist	\$42,750	36.0% \$15,390	9.0% \$3,848	2.5% \$1,069	2.5% \$1,069	3.0% \$1,283	47.0% \$20,093	100.0% \$42,750	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Computer Services	\$75,000	34.0% \$25,500	0.0% \$0	5.0% \$3,750	8.0% \$6,000	2.0% \$1,500	51.0% \$38,250	100.0% \$75,000	
HR Manager	\$62,800	21.0% \$13,188	0.0% \$0	3.0% \$1,884	4.7% \$2,952	1.3% \$816	70.0% \$43,960	100.0% \$62,800	50% of time allocated based on total employees per fund during the most recent fiscal year.
City Manager	\$111,250	36.0% \$40,050	9.0% \$10,013	2.5% \$2,781	2.5% \$2,781	3.0% \$3,338	47.0% \$52,288	100.0% \$111,250	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
City Manager	\$111,250	21.0% \$23,363	0.0% \$0	3.0% \$3,338	4.7% \$5,229	1.3% \$1,446	70.0% \$77,875	100.0% \$111,250	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Total Transfer From Fund XXX		\$355,041	\$93,831	\$77,537	\$30,224	\$18,536	\$527,231	\$1,102,400	

**Finance/City Manager/Computer Services - Salaries/Benefits
Distribution Per Fund
2024 Budget**

Position	Sal/Ben	403 Wtr/Swr	402 Sanitary	407 StrmDrain	103 Library	101 Street	001 General	Total	
Customer Service	\$92,400	47.0% \$43,428	23.0% \$21,252	23.0% \$21,252	0.0% \$0	0.0% \$0	7.0% \$6,468	100.0% \$92,400	Allocation based on the number of receipts issued during the most recent fiscal year.
Finance Director	\$196,500	36.0% \$70,740	9.0% \$17,685	2.5% \$4,913	2.5% \$4,913	3.0% \$5,895	47.0% \$92,355	100.0% \$196,500	Allocation based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$9,360	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$9,360	100.0% \$9,360	10% of time allocated to General fund for the administration of business licenses.
Acctg Assist I	\$42,120	36.0% \$15,163	9.0% \$3,791	2.5% \$1,053	2.5% \$1,053	3.0% \$1,264	47.0% \$19,796	100.0% \$42,120	45 % of time allocated based on total operating expenditures during the most recent fiscal year.
Acctg Assist I	\$42,120	21.0% \$8,845	0.0% \$0	3.0% \$1,264	4.7% \$1,980	1.3% \$548	70.0% \$29,484	100.0% \$42,120	45 % of time allocated based on total employees per fund during the most recent fiscal year.
Deputy Clerk	\$28,024	47.0% \$13,171	23.0% \$6,446	23.0% \$6,446	0.0% \$0	0.0% \$0	7.0% \$1,962	100.0% \$28,024	32 % of allocation based on the number of receipts issued during the most recent fiscal year.
Deputy Clerk	\$62,376	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	100.0% \$62,376	100.0% \$62,376	68% is allocated to general government.
Accounting Manager	\$64,550	36.0% \$23,238	9.0% \$5,810	2.5% \$1,614	2.5% \$1,614	3.0% \$1,937	47.0% \$30,339	100.0% \$64,550	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Accounting Manager	\$64,550	21.0% \$13,556	0.0% \$0	3.0% \$1,937	4.7% \$3,034	1.3% \$839	70.0% \$45,185	100.0% \$64,550	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Utility Billing Clerk	\$77,300	48.0% \$37,104	23.0% \$17,779	24.0% \$18,552	0.0% \$0	0.0% \$0	5.0% \$3,865	100.0% \$77,300	Based on total number of Utility customers
Dept. Assist	\$44,450	47.0% \$20,892	23.0% \$10,224	23.0% \$10,224	0.0% \$0	0.0% \$0	7.0% \$3,112	100.0% \$44,450	50 % of allocation based on the number of receipts issued during the most recent fiscal year.
Dept. Assist	\$44,450	36.0% \$16,002	9.0% \$4,001	2.5% \$1,111	2.5% \$1,111	3.0% \$1,334	47.0% \$20,892	100.0% \$44,450	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
Computer Services	\$75,000	34.0% \$25,500	0.0% \$0	5.0% \$3,750	8.0% \$6,000	2.0% \$1,500	51.0% \$38,250	100.0% \$75,000	
HR Manager	\$64,500	21.0% \$13,545	0.0% \$0	3.0% \$1,935	4.7% \$3,032	1.3% \$839	70.0% \$45,150	100.0% \$64,500	50% of time allocated based on total employees per fund during the most recent fiscal year.
City Manager	\$120,950	36.0% \$43,542	9.0% \$10,886	2.5% \$3,024	2.5% \$3,024	3.0% \$3,629	47.0% \$56,847	100.0% \$120,950	50 % of time allocated based on total operating expenditures during the most recent fiscal year.
City Manager	\$120,950	21.0% \$25,400	0.0% \$0	3.0% \$3,629	4.7% \$5,685	1.3% \$1,572	70.0% \$84,665	100.0% \$120,950	50 % of time allocated based on total employees per fund during the most recent fiscal year.
Total Transfer From Fund XXX		\$370,125	\$97,871	\$80,701	\$31,444	\$19,355	\$550,104	\$1,149,600	

**CITY OF KELSO
2023 TRANSFERS**

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
GENERAL FUND	001-09-597-00-006	51,000	KELSO STATION FUND	105-397-00-00	12,750	12,750	12,750	12,750	Annual contribution
STADIUM FUND	106-20-597-00-011	100,000	PARKS FUND	108-397-00-01	25,000	25,000	25,000	25,000	Tam O'Shanter park Improvments
STADIUM FUND	106-20-597-00-010	20,000	HIGHLANDER FESTIVAL	107-397-00-00	5,000	5,000	5,000	5,000	Highlander festival
HUD GRANT FUND	114-48-597-00-000	60,000	GENERAL FUND	001-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
TBD FUND	125-62-597-00-000	221,850	DEBT SERVICE FUND	206-397-00-01	55,463	55,463	55,463	55,463	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-001	212,185	DEBT SERVICE FUND	206-397-00-00	53,046	53,046	53,046	53,046	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	1,759,812	WATER CAPITAL RESERVE FUND	404-397-00-00	439,953	439,953	439,953	439,953	To fund capital projects
SEWER FUND	405-25-597-10-010	1,157,811	SEWER CAPITAL RESERVE FUND	408-397-00-02	289,453	289,453	289,453	289,453	To fund capital projects
STORMWATER FUND	407-52-597-00-000	112,050	STORMWATER CAPITAL FUND	410-397-00-00	28,013	28,013	28,013	28,013	To fund capital projects
TOTAL TRANSFERS		<u>\$ 3,694,708</u>			<u>\$ 923,677</u>	<u>\$ 923,677</u>	<u>\$ 923,677</u>	<u>\$ 923,677</u>	

**CITY OF KELSO
2024 TRANSFERS**

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
GENERAL FUND	001-09-597-00-006	27,000	KELSO STATION FUND	105-397-00-00	6,750	6,750	6,750	6,750	Annual contribution
STADIUM FUND	106-20-597-00-011	100,000	PARKS FUND	108-397-00-01	25,000	25,000	25,000	25,000	Tam O'Shanter park Improvments
STADIUM FUND	106-20-597-00-010	20,000	HIGHLANDER FESTIVAL	107-397-00-00	5,000	5,000	5,000	5,000	Highlander festival
HUD GRANT FUND	114-48-597-00-000	60,000	GENERAL FUND	001-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
TBD FUND	125-62-597-00-000	224,050	DEBT SERVICE FUND	206-397-00-01	56,013	56,013	56,013	56,011	2016 G.O. Bond debt service
CAPITAL PROJECTS	301-60-597-00-001	211,660	DEBT SERVICE FUND	206-397-00-00	52,915	52,915	52,915	52,915	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	744,836	WATER CAPITAL RESERVE FUND	404-397-00-00	186,209	186,209	186,209	186,209	To fund capital projects
SEWER FUND	405-25-597-10-010	1,217,361	SEWER CAPITAL RESERVE FUND	408-397-00-02	304,340	304,340	304,340	304,341	To fund capital projects
STORMWATER FUND	407-52-597-00-000	288,950	STORMWATER CAPITAL FUND	410-397-00-00	72,238	72,238	72,238	72,236	To fund capital projects
TOTAL TRANSFERS		<u>\$ 2,893,857</u>			<u>\$ 723,465</u>	<u>\$ 723,465</u>	<u>\$ 723,465</u>	<u>\$ 723,462</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
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		\$ 1,115,000	\$ 151,825	\$ 1,266,825

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
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		\$ 2,245,000	\$ 656,600	\$ 2,901,600

Bond Redemption Date - December 1

Interest/Coupon Redemption Dates - June 1 & December 1

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

2020 Water/Sewer Refunding and Improvement Revenue Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2023	1.90%	325,000	140,737	465,737
2024	1.90%	340,000	130,988	470,988
2025	1.90%	345,000	120,787	465,787
2026	1.90%	360,000	110,438	470,438
2027	1.90%	370,000	99,637	469,637
2028	1.90%	380,000	88,538	468,538
2029	1.90%	385,000	77,137	462,137
2030	1.90%	400,000	65,588	465,588
2031	1.90%	410,000	53,587	463,587
2032	1.90%	145,000	41,288	186,288
2033	1.90%	150,000	36,937	186,937
2034	1.90%	155,000	32,438	187,438
2035	1.90%	160,000	27,787	187,787
2036	1.90%	165,000	22,988	187,988
2037	1.90%	165,000	18,037	183,037
2038	1.90%	170,000	13,088	183,088
2039	1.90%	175,000	7,987	182,987
2040	1.90%	180,000	4,050	184,050
TOTAL		\$ 4,780,000	\$ 1,092,037	\$ 5,872,037

Bond Redemption Date - December 1

Interest/Coupon Redemption Dates - June 1 & December 1

CITY OF KELSO

Schedule of Debt Service Charges to Maturity

**2016 State Revolving Fund Loan
For Minor Road Reservoir Replacement**

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2023	1.50%	254,973	49,719	304,692
2024	1.50%	254,973	45,895	300,868
2025	1.50%	254,973	42,071	297,044
2026	1.50%	254,973	38,246	293,219
2027	1.50%	254,973	34,421	289,394
2028	1.50%	254,973	30,597	285,570
2029	1.50%	254,973	26,772	281,745
2030	1.50%	254,973	22,948	277,921
2031	1.50%	254,973	19,123	274,096
2032	1.50%	254,973	15,298	270,271
2033	1.50%	254,973	11,474	266,447
2034	1.50%	254,973	7,649	262,622
2035	1.50%	254,970	3,825	258,795
TOTAL		\$ 3,314,646	\$ 348,038	\$ 3,662,684

Loan Payment Date - October

City of Kelso
Salaries/Benefits By Department

Department	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget
City Council	\$ 70,030	\$ 76,456	\$ 76,818	\$ 81,000	\$ 82,800	\$ 83,900
City Manager	293,314	326,952	348,821	365,500	384,000	408,200
Finance	654,553	669,039	683,205	699,000	751,000	777,000
City Attorney	79,257	171,529	174,346	182,100	187,300	196,900
Police Operations	3,323,665	3,411,207	3,477,110	3,884,100	4,261,400	4,476,000
Police Records	219,792	228,704	243,564	330,175	336,500	346,300
Engineering	540,065	610,890	623,612	658,300	635,500	666,500
Airport	121,058	123,641	130,966	131,000	155,300	161,200
Community Development	247,973	183,361	180,577	328,300	320,200	336,500
Street Maintenance	116,906	72,381	89,783	125,220	129,000	133,000
Traffic Division	114,461	84,357	98,404	132,000	137,000	140,000
Library	358,407	323,204	280,996	477,196	481,196	498,500
Parks	204,738	175,424	218,168	212,460	252,300	261,300
Criminal Justice	237,206	261,831	279,915	306,950	-	-
Solid Waste	9,362	9,216	9,355	8,300	10,200	10,500
Water	931,139	864,215	796,442	1,091,750	1,094,000	1,139,000
Sewer	702,890	557,796	527,560	738,600	790,000	826,000
Storm Water Drainage	285,985	160,474	169,737	309,300	358,000	372,000
Total Salary & Benefits	\$ 8,510,801	\$ 8,310,677	\$ 8,409,379	\$ 10,061,251	\$ 10,365,696	\$ 10,832,800

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 4
REVENUES

FUND 001-00			GENERAL FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 5,194,246	\$ 5,688,273	\$ 7,300,730	\$ 9,186,963	\$ 9,186,963	\$ 9,168,963
			<i>Reserves available for spending.</i>						
311	10	00	GENERAL PROPERTY TAXES	1,405,442	1,471,464	1,569,550	1,588,200	1,660,000	1,680,000
311	20	00	TIMBER HARVEST	88	59	46	-	-	-
			<i>Represents proceeds from Timber Sales.</i>						
313	10	00	LOCAL RETAIL SALES AND USE TAXES	1,253,059	1,666,981	2,038,842	2,326,934	1,421,000	1,529,500
			<i>Sales & use tax proceeds are shared with Street, Library, and Park Funds.</i>						
313	71	00	RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE	226,180	249,972	293,641	225,000	250,000	250,000
			<i>Restricted for criminal justice purposes.</i>						
316	10	00	BUSINESS AND OCCUPATIONAL TAXES	694,001	733,399	787,539	675,000	735,000	735,000
			<i>Based on \$1/thousand of gross receipts for Wholesale, Retail sales, Manufacturing and Contracting.</i>						
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC	166,584	169,948	184,770	150,000	170,000	170,000
			<i>\$2/thousand of gross revenues from service activities.</i>						
316	43	00	B & O TAX - GAS	67,989	71,869	75,125	65,000	80,000	80,000
			<i>6% Tax on gross sales.</i>						
316	46	00	B & O TAX - CABLE TV	202,178	202,110	206,540	205,000	202,000	202,000
			<i>8% Tax on gross sales.</i>						
316	47	10	B & O TAX - TELEPHONE	79,498	77,452	64,631	80,000	65,000	65,000
			<i>6% Tax on gross sales.</i>						
316	47	30	B & O TAX - CELLULAR PHONES	87,013	76,814	64,427	85,000	65,000	65,000
			<i>6% Tax on gross sales.</i>						
316	51	00	B & O TAX - ELECTRIC (PUD)	739,736	732,872	733,773	750,000	735,000	735,000
			<i>6% Tax on gross sales.</i>						
316	52	00	B & O TAX - WATER (WATER UTILITY)	375,851	387,902	425,639	424,200	469,300	493,000
			<i>Represents 10% tax on gross water receipts.</i>						
316	54	00	B & O TAX - SEWER (SEWER UTILITY)	552,235	560,203	591,631	578,400	623,000	635,200
			<i>Represents 10% tax on gross sewer receipts.</i>						
316	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND)	169,872	183,984	184,963	184,100	187,000	187,000
			<i>Represents 10% tax on gross garbage collection receipts.</i>						
316	70	00	CITY UTILITY TAX	1,091,513	1,131,252	1,205,757	1,187,200	1,270,000	1,303,500
			<i>10% tax on gross water/sewer/solid waste utility sales.</i>						
316	81	00	GAMBLING EXCISE TAXES	23,282	8,201	25,044	10,000	20,000	20,000
			<i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, and card games. Rate is 5% or 10%, depending on the type of gambling or amusement device.</i>						
317	20	00	LEASEHOLD EXCISE TAX	5,154	3,894	3,932	5,000	5,000	5,000
			<i>Lease tax rebated to City by the State.</i>						
318	11	00	ADMISSIONS TAXES	147,973	46,173	41,584	150,000	145,000	145,000
			<i>5% tax on theater patrons.</i>						

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 4
REVENUES

FUND 001-00 GENERAL FUND				2019	2020	2021	2022	2023	2024
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
321	00	00	BUSINESS LICENSES <i>Business License Fee @ \$50.00 per business.</i>	66,987	69,216	76,050	70,000	70,000	70,000
321	00	10	BUSINESS LICENSES - MISC <i>Misc licenses.</i>	1,950	1,124	1,165	1,500	1,200	1,200
322	10	00	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	212,777	131,488	261,466	75,000	125,000	100,000
322	90	00	MISC. LICENSES, GUN PERMITS, ETC. <i>Receipts for concealed pistol licenses.</i>	2,795	2,906	2,889	3,000	3,000	3,000
331	20	00	FEDERAL GRANTS <i>FAA pass-thru grant to SWRA.</i>	697,647	136,999	33,149	-	852,000	-
333	00	00	FEDERAL GRANTS	2,047	15,190	2,233	-	10,000	10,000
334	00	00	STATE GRANTS <i>Public defense grant.</i>	132,668	86,649	141,144	83,000	130,000	80,000
334	04	20	DEPARTMENT OF COMMERCE	-	495,462	-	253,000	200,000	-
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	92,019	92,886	92,170	94,000	92,000	92,000
336	00	98	LOCAL GOVERNMENT ASSISTANCE <i>Based on State Real Estate Tax collections.</i>	113,863	109,309	179,829	92,000	143,000	143,000
336	06	20	CRIMINAL JUSTICE HIGH CRIME <i>Allocated to cities with a high rate of crime.</i>	-	-	-	-	39,000	39,000
336	06	21	CRIMINAL JUSTICE VIOLENT CRIMES/POPULATION <i>City estimated share @ \$.36/capita for 2023.</i>	-	-	-	-	4,600	4,600
336	06	26	CRIMINAL JUSTICE SPECIAL PROGRAMS <i>City estimated share @ \$1.27/capita for 2023.</i>	-	-	-	-	21,900	21,900
336	06	42	MARIJUANA EXCISE TAX <i>City share of State marijuana taxes.</i>	15,654	16,742	21,373	13,700	20,000	20,000
336	06	51	DUI AND OTHER CRIMINAL JUSTICE ASSISTANCE <i>For the implementation of DUI statutes.</i>	-	-	-	-	2,000	2,000
336	06	94	LIQUOR EXCISE TAX <i>City share of State liquor taxes @ \$6.86/capita for 2023.</i>	64,726	75,483	85,110	69,000	87,000	87,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor profits @ \$7.65/capita for 2023.</i>	96,504	96,128	95,547	96,500	97,000	97,000
337	00	00	MISC. COUNTY GRANTS	10,800	194	-	-	-	-
337	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>1 SRO @ KSD & 1 Police Science Instructor.</i>	146,889	134,100	143,916	165,200	189,000	197,000
341	26	00	RECORDS SURCHARGE - HOUSING	10,130	12,318	15,623	15,000	14,000	14,000
341	43	00	INTERFUND SERVICES - FUND 403 <i>Reimbursement for finance office building costs.</i>	18,000	18,000	18,000	18,000	18,000	18,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 3 of 4
REVENUES

FUND 001-00			GENERAL FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
341	43	01	INTERFUND SERVICES - FUND 101 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	24,845	23,000	16,975	29,000	19,000	19,000
341	43	02	INTERFUND SERVICES - FUND 103 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	28,821	29,866	25,512	35,000	30,000	31,000
341	43	03	ACCOUNTING SERVICES <i>Provided to SWRA.</i>	40,000	40,000	40,000	40,000	40,000	40,000
341	43	05	INTERFUND SERVICES - FUND 402 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	76,542	76,296	84,741	89,000	94,000	98,000
341	43	06	INTERFUND SERVICES - FUND 403 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	291,254	299,643	322,730	334,000	355,000	370,000
341	43	07	INTERFUND SERVICES - FUND 407 <i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>	62,784	66,331	72,000	74,000	78,000	81,000
341	60	00	PHOTOCOPIES/DUPPLICATION <i>Receipts for duplication and photocopying of documents.</i>	188	155	224	250	500	500
341	80	00	ENGINEERING SERVICES <i>For engineering services performed for other funds.</i>	266,669	292,171	357,178	225,000	275,000	275,000
341	82	00	ENGINEERING FEES & CHARGES <i>Right of way, side sewer, driveway and sidewalk permits, bid specifications and blueprints.</i>	47,514	31,980	43,795	30,000	40,000	35,000
341	95	00	LEGAL SERVICES <i>Prosecution.</i>	23,716	73,872	72,927	78,000	71,300	75,000
344	60	00	PROFESSIONAL SERVICES - SWRA <i>Charges for airport manager services provided to airport.</i>	132,071	135,188	144,018	135,000	155,000	161,000
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zone changes, annexations, etc.</i>	7,750	6,095	13,708	6,500	7,500	7,500
345	83	00	PLAN CHECK FEES	138,851	80,157	171,104	35,000	82,000	65,000
351	50	00	FINES & FORFEITS <i>City's share of fines collected through the Municipal Court.</i>	160,575	144,245	132,672	140,000	135,000	135,000
359	60	00	B & O TAX PENALTY	8,188	10,845	10,320	5,000	10,000	10,000
359	80	00	GAMBLING TAX PENALTY <i>Late payment penalties.</i>	932	365	1,255	500	500	500
359	90	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00.</i>	458	1,553	1,655	1,000	1,500	1,500
359	90	01	FORFEIT PROPERTY	95	2,495	1,353	1,000	1,000	1,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 4 of 4
REVENUES

FUND 001-00 GENERAL FUND				2019	2020	2021	2022	2023	2024
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
359	90	02	MISCELLANEOUS FINES	2,209	(2,850)	1,040	2,500	2,500	2,500
359	90	03	FALSE ALARM FINE	750	2,050	350	1,000	1,000	1,000
361	10	00	INVESTMENT INTEREST	64,233	23,644	5,375	10,000	150,000	150,000
			<i>Investment of idle cash.</i>						
361	40	00	SALES & USE TAX INTEREST	26,887	17,089	11,732	15,000	24,000	29,000
			<i>Interest on sales and use taxes collected by the state.</i>						
361	40	10	I.F. LOAN REPAYMENT - INTEREST	4,444	-	-	-	-	-
362	50	00	LEASE REVENUES	1,800	-	-	-	11,000	11,000
367	00	00	DONATIONS	19,384	26,988	475	5,000	1,000	1,000
			<i>For K-9 patrol unit.</i>						
367	00	02	PRIVATE GRANTS	2,116	2,611	1,000	-	2,000	2,000
367	00	03	WELLNESS PROGRAM	-	2,444	4,200	-	2,500	2,500
367	19	00	TREE LIGHTING DONATIONS	1,200	-	8,165	7,500	7,500	7,500
369	20	00	UNCLAIMED PROPERTY SALES	8,655	5,028	8,099	5,000	7,500	7,500
			<i>Represents sale of unclaimed property.</i>						
369	90	00	MISCELLANEOUS REVENUES	8,076	2,776	7,328	10,000	10,000	10,000
			<i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>						
397	00	02	TRANSFERS	60,000	60,000	60,000	60,000	60,000	60,000
			<i>From HUD Fund for nuisance abatement</i>						
398	20	00	DAMAGE RECOVERIES	2,421	5,900	1,680	2,500	2,500	2,500
TOTAL GENERAL FUND REVENUES				\$ 15,680,778	\$ 16,416,953	\$ 18,589,439	\$ 20,301,647	\$ 21,084,763	\$ 20,161,363

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-01			GENERAL FUND - CITY COUNCIL	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
511	60	100	COUNCIL/MAYOR SALARIES <i>Mayor receives \$1,000 per month, Council members receive \$500 per month.</i>	\$ 39,600	\$ 44,772	\$ 44,400	\$ 48,000	\$ 48,000	\$ 48,000
511	60	101	ADMINISTRATIVE SECRETARY SALARY <i>Council's share of this position's salary.</i>	17,143	17,714	18,389	19,000	19,500	20,200
511	60	200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Unemployment, Worker's Comp., Etc.</i>	3,116	3,555	3,547	3,800	3,900	3,900
511	60	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	10,171	10,415	10,482	11,000	11,400	11,800
511	60	310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	407	1,867	460	750	1,000	1,000
511	60	351	DATA PROCESSING EQUIPMENT	-	-	-	-	2,000	2,000
511	60	421	PEG FEES - KLTV	70,516	72,625	73,513	95,000	75,000	75,000
511	60	431	MAYOR TRAVEL <i>Pays travel for seminars and conferences.</i>	275	32	387	500	500	500
511	60	491	COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	1,607	150	276	3,000	2,500	2,500
511	60	492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	832	2,726	3,740	1,000	1,500	1,500
TOTAL CITY COUNCIL EXPENDITURES				\$ 143,667	\$ 153,856	\$ 155,194	\$ 182,050	\$ 165,300	\$ 166,400

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-02			GENERAL FUND - MUNICIPAL COURT	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
512	50	413	PUBLIC DEFENDER	\$ 144,392	\$ 144,392	\$ 147,271	\$ 143,000	\$ 171,000	\$ 179,000
512	50	414	JURORS AND WITNESSES	994	549	-	600	1,000	1,000
512	50	415	INTERPRETERS	21,049	12,816	23,246	15,000	20,000	20,000
512	50	416	ADDITIONAL ATTORNEYS	2,075	828	12,396	1,500	5,000	5,000
			<i>Cost of cases where attorney has a conflict of interest</i>						
			<i>and for attorney costs for indigent appeal.</i>						
512	50	419	MISCELLANEOUS INDIGENT DEFENSE	10,000	580	-	2,000	2,000	2,000
512	50	450	COURTROOM RENTAL/OVERHEAD	5,607	5,552	5,552	6,000	6,000	6,000
			<i>Negotiated figure with Cowlitz County.</i>						
512	50	490	CONTRACT SERVICES MUNICIPAL COURT	121,064	127,246	95,622	140,000	130,000	135,000
			<i>Contract between the City and Municipal Court based on</i>						
			<i>the number of traffic & non-traffic infractions, and criminal</i>						
			<i>& non-criminal violations.</i>						
TOTAL MUNICIPAL COURT EXPENDITURES				\$ 305,181	\$ 291,963	\$ 284,087	\$ 308,100	\$ 335,000	\$ 348,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-03			GENERAL FUND - CITY MANAGER	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
513	10	100	MANAGER'S SALARY	\$ 122,269	\$ 139,095	\$ 153,732	\$ 165,000	\$ 170,000	\$ 186,000
513	10	101	ADMINISTRATIVE SECRETARY SALARY	17,156	18,127	18,395	19,000	19,500	20,200
			<i>City Manager's share of this position's salary.</i>						
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR	78,930	85,638	90,901	96,000	95,000	98,000
513	10	200	MANAGER'S BENEFITS	39,588	47,808	49,405	48,000	58,000	61,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS	10,168	10,339	10,479	10,800	11,500	12,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR	25,202	25,945	25,909	26,700	30,000	31,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
513	10	310	OFFICE SUPPLIES	1,275	1,456	1,222	1,600	1,600	1,600
			<i>Cost of normal clerical/office supplies. (Includes software)</i>						
513	10	351	DATA PROCESSING EQUIPMENT	-	7,264	-	-	-	4,000
513	10	420	TELEPHONE	1,550	1,250	1,367	1,800	1,500	1,500
			<i>Includes cellphones and internet.</i>						
513	10	430	TRAVEL	2,297	647	2,061	4,500	2,500	2,500
			<i>Travel and registration for various seminars and training.</i>						
513	10	431	CAR MILEAGE	119	-	-	500	500	500
			<i>Reimburse for use of personal car on City business.</i>						
513	10	470	UTILITIES	1,045	1,253	301	1,250	1,300	1,300
			<i>Costs for water/sewer/power/solid waste.</i>						
513	10	490	DUES AND SUBSCRIPTIONS	377	74	1,586	2,200	1,500	1,500
			<i>Membership in WCMA.</i>						
513	10	492	MISCELLANEOUS EXPENSES	104	4,678	8,188	5,800	4,500	4,500
			<i>Includes cost of manager's annual evaluation.</i>						
513	50	450	COPIER LEASE PAYMENT	1,706	1,121	1,048	1,900	1,500	1,500
			<i>Manager's share of lease costs for copier.</i>						
594	13	647	OFFICE EQUIPMENT	2,111	-	-	2,000	-	-
TOTAL CITY MANAGER EXPENDITURES				\$ 303,897	\$ 344,695	\$ 364,594	\$ 387,050	\$ 398,900	\$ 427,100

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-04			GENERAL FUND - FINANCE	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
514	10	100	SALARIES <i>Seven full-time employees.</i>	\$ 446,279	\$ 462,041	\$ 485,671	\$ 499,000	\$ 516,000	\$ 534,000
514	10	110	OVERTIME	5,089	1,181	2,782	5,000	5,000	5,000
514	10	120	PART-TIME SALARIES	11,566	14,366	-	-	-	-
514	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	191,619	191,451	194,752	195,000	230,000	238,000
514	20	310	OFFICE SUPPLIES <i>Clerical/office supplies including software.</i>	3,911	3,247	3,169	4,500	5,000	5,500
514	20	351	DATA PROCESSING EQUIPMENT	2,391	4,920	1,157	2,500	3,000	3,000
514	20	420	TELEPHONE/FAX/POSTAGE <i>Includes FAX, internet, and postage.</i>	1,263	1,154	1,414	1,600	1,600	1,600
514	20	430	TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference, computer training, and misc. seminars.</i>	2,859	1,951	2,426	5,000	5,000	5,000
514	20	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	6,268	7,517	1,807	7,000	8,000	8,300
514	20	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	722	1,384	1,649	1,500	1,500	1,500
TOTAL FINANCE DEPARTMENT EXPENDITURES				\$ 671,967	\$ 689,212	\$ 694,827	\$ 721,100	\$ 775,100	\$ 801,900

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-05 GENERAL FUND - CITY ATTORNEY				2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
515	21	100	SECRETARIAL SALARY	\$ 22,858	\$ 24,115	\$ 24,519	\$ 25,200	\$ 26,000	\$ 27,000
515	21	101	ATTORNEY SALARY	29,481	91,740	94,044	98,300	100,000	106,000
515	21	200	SECRETARIAL BENEFITS	13,560	13,886	13,975	14,300	15,200	15,700
			<i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>						
515	21	201	ATTORNEY BENEFITS	13,358	41,788	41,808	44,300	46,100	48,200
			<i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i>						
515	21	411	CRIMINAL LEGAL SERVICES	30,074	1,250	2,625	-	7,500	7,500
			<i>Prosecution.</i>						
515	22	310	OFFICE SUPPLIES	3,238	6,607	2,944	3,000	3,500	3,500
			<i>Office & legal supplies. Including software.(Case Mgmt. Software)</i>						
515	22	420	TELEPHONE	421	577	599	200	500	500
			<i>City Attorney phone and internet charges.</i>						
515	22	430	TRAVEL/TRAINING	498	-	-	650	2,500	2,500
			<i>Travel costs for seminars and conferences.</i>						
515	22	470	UTILITIES	522	626	151	500	1,000	1,000
			<i>Costs for water/sewer/power/solid waste.</i>						
515	22	491	MISCELLANEOUS EXPENSES	12,394	544	2,549	150	1,000	1,000
			<i>Dues, subscriptions and memberships.</i>						
515	41	410	MUNICIPAL LEGAL SERVICES	46,575	40,857	52,332	55,000	60,000	62,000
			<i>City Attorney. (Code review, Service Contract review, Negotiations)</i>						
TOTAL CITY ATTORNEY EXPENDITURES				\$ 172,979	\$ 221,990	\$ 235,546	\$ 241,600	\$ 263,300	\$ 274,900

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 001-06			GENERAL FUND- POLICE	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
517	20	290	LEOFF RETIREE BENEFITS <i>Pays hospital, medical, insurance premiums, etc.</i>	\$ 77,518	\$ 87,171	\$ 77,278	\$ 81,000	\$ 85,000	\$ 89,000
521	10	100	SALARIES - ADMINISTRATION <i>Administration positions for 2023/24; Chief, 1 Captain, 1 Admin Sergeant, & 1 Admin Assistant.</i>	388,612	407,832	436,132	456,100	477,000	493,100
521	10	200	BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	129,270	145,035	138,083	138,000	156,000	162,400
521	10	420	TELEPHONE/POSTAGE <i>Phone, internet, postage and cell service.</i>	27,797	28,405	25,196	28,000	28,000	28,000
521	10	430	TRAVEL - ADMIN <i>Seminars, training, tuition, lodging, investigations.</i>	3,165	2,250	1,638	14,000	14,000	14,000
521	10	470	UTILITIES <i>Costs for water/sewer/electricity/solid waste.</i>	15,669	18,793	4,517	18,300	20,000	20,000
521	10	491	MISCELLANEOUS	14,032	8,169	3,220	10,000	10,000	10,000
521	20	100	SALARIES - OPERATIONS <i>Operations positions for 2023/24 ; 4 sergeants, 16 patrolmen, 3 detectives, and 1 SRO officer. Includes longevity, step increases and leave buybacks.</i>	1,685,878	1,768,636	1,793,251	2,109,000	2,322,800	2,438,800
521	20	120	PER DIEM MEALS	-	701	916	-	1,000	1,000
521	20	130	OVERTIME <i>Covers personnel shortages, emergencies and major case investigations.</i>	388,855	313,214	356,811	280,000	320,000	340,000
521	20	140	EDUCATIONAL INCENTIVE - OFFICERS <i>Incentive pay for advanced education accomplishment.</i>	18,065	29,219	31,302	38,000	43,000	44,000
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	712,985	746,570	720,615	863,000	941,600	996,700
521	20	310	SUPPLIES - CONSUMABLE <i>Citations, office supplies, flares, batteries, etc.</i>	52,491	67,743	43,431	57,000	62,500	67,500
521	20	312	SWAT SUPPLIES <i>Clothing, firearm/optics, gear, breaching supplies.</i>	15,956	11,285	15,582	15,000	16,500	18,500
521	20	319	K9 SUPPLIES <i>Clothing, food, gear, supplies.</i>	-	25,672	1,679	4,000	5,000	5,000
521	20	350	TOOLS & EQUIPMENT <i>Annual computer upgrades, firearms, optics, batteries, etc.</i>	32,311	45,990	82,499	30,000	50,000	50,000
521	20	351	DATA PROCESSING EQUIPMENT <i>Computer upgrades.</i>	-	8,995	14,711	-	-	-
521	20	419	K9 PROFESSIONAL SERVICES <i>Boarding and veterinary.</i>	-	485	675	1,000	1,500	1,500
521	20	439	K9 TRAVEL/TRAINING <i>Tuition, lodging, etc.</i>	-	2,886	1,707	-	1,000	1,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 2
EXPENSES

FUND 001-06			GENERAL FUND - POLICE	2019	2020	2021	2022	2023	2024
ACCOUNT #		NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
521	20	490	DUES AND SUBSCRIPTIONS <i>Police periodicals, WASPC 500, Cellebrite 6,500, PlanIt 2,000 PST 1,500, CCSO range 1,500, ALERT911 1,500, AXON 6,300, Lexipol 5,000, LastPass 2,000, Berla 4,000, NTOA 350.</i>	16,796	25,045	19,707	17,500	31,500	34,500
521	21	410	INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, interagency IT investigative costs, backgrounds.</i>	10,309	4,091	8,644	15,000	10,000	10,000
521	21	490	PROFESSIONAL SERVICES - SWAT <i>Annual contribution to Bearcat Interlocal Agreement.</i>	-	-	-	3,700	3,700	3,700
521	21	491	BODY-CAM PROGRAM	-	-	-	15,000	20,000	20,000
521	40	430	LAW ENFORCEMENT TRAINING <i>In-Service training, career level certification and tuition & lodging for officers/records/detectives.</i>	32,058	12,800	31,679	41,900	45,000	45,000
521	40	431	SWAT TRAINING <i>Annual courses / specialty training.</i>	4,004	3,707	3,449	5,000	5,000	5,000
521	50	320	FUEL <i>Gas for police vehicles.</i>	32,330	26,348	39,511	35,000	50,000	50,000
521	50	480	STATION REPAIR AND MAINTENANCE <i>Repairs to station building and facilities.</i>	1,394	55,485	3,358	7,000	7,000	10,000
521	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance.</i>	1,852	9,056	3,069	5,000	11,000	11,000
521	50	483	VEHICLE MAINTENANCE	37,449	30,479	29,082	50,000	50,000	50,000
521	90	410	POLICE SCIENCE PROGRAM	51,000	37,300	37,850	61,200	65,000	65,000
521	90	490	CONTRACTUAL <i>Photo processing, laundry, radio repair, IT support, security, medical and psychological exams.</i>	44,023	39,357	38,096	45,000	45,000	45,000
521	90	491	COMMUNITY ORIENTED POLICING <i>Cowlitz County Child Advocacy.</i>	-	-	-	-	8,100	8,100
594	90	492	EMERGENCY SUPPORT SHELTER <i>Annual contribution.</i>	-	-	-	-	8,100	8,100
521	90	940	EQUIPMENT RESERVE <i>2023 (1) Admin (1) Patrol / 2024 (1) Patrol.</i>	150,000	134,000	135,000	135,000	128,500	83,000
594	21	641	MACHINERY & EQUIPMENT <i>Technological upgrades for UAS program, Taser replacements, unexpected equipment upgrades/replacements.</i>	30,546	18,383	35,142	30,000	30,000	30,000
TOTAL POLICE DEPARTMENT EXPENDITURES				\$ 3,974,365	\$4,115,102	\$4,133,830	\$4,608,700	\$5,072,800	\$5,258,900

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-07			GENERAL FUND - POLICE RECORDS	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
521	20	100	SALARIES <i>Cost for three record specialists and one property/evidence officer.</i>	\$ 145,715	\$ 153,296	\$ 165,546	\$ 215,100	\$ 225,000	\$ 231,000
521	20	110	OVERTIME <i>Covers costs related to emergencies and personnel shortages.</i>	1,994	1,237	1,341	5,075	5,500	6,000
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	72,083	74,171	76,677	110,000	106,000	109,300
528	80	510	911 SERVICE <i>Contract with Cowlitz County 911 Agency for dispatch services.</i>	193,365	193,366	195,787	204,000	207,500	211,000
528	80	511	PAYMENT TO COWLITZ COUNTY <i>Contract with Cowlitz County for after hours RMS to be paid over 5 years. Includes software maintenance</i>	33,966	37,086	38,024	39,000	66,000	68,500
TOTAL POLICE RECORDS EXPENDITURES				\$ 447,123	\$ 459,156	\$ 477,375	\$ 573,175	\$ 610,000	\$ 625,800

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-08			GENERAL FUND - OFFENDER SERVICES/JAIL	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
523	60	412	OFFENDER SERVICES <i>Evaluations, screenings, bail studies, probation services, etc.</i>	\$ -	\$ 2,000	\$ 1,617	\$ 20,000	\$ 5,000	\$ 5,000
523	60	510	JAIL <i>Room and board for misdemeanors and electronic monitoring. Inmate medical/dental.</i>	270,616	196,350	221,408	329,600	300,000	300,000
TOTAL OFFENDER SERVICES/JAIL EXPENDITURES				\$ 270,616	\$ 198,350	\$ 223,025	\$ 349,600	\$ 305,000	\$ 305,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 001-09 GENERAL FUND - NON-DEPARTMENTAL				2019	2020	2021	2022	2023	2024
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 5,688,273	\$ 7,300,730	\$ 9,186,963	\$ 9,186,963	\$ 9,168,963	\$ 9,066,963
513	20	490	DUES - AWC <i>Association of Washington Cities.</i>	8,522	8,833	9,013	9,300	10,500	11,000
514	20	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	21,987	15,701	16,100	24,000	20,000	22,000
514	23	410	STATE EXAMINER'S CHARGES <i>State audit costs.</i>	26,888	39,553	32,925	35,000	49,500	51,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents.</i>	2,721	1,678	1,984	2,500	2,000	2,000
514	40	510	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	40,336	23,248	51,012	25,000	45,000	25,000
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances for Kelso Code Book.</i>	2,014	1,960	1,335	3,500	2,200	2,500
517	60	310	SAFETY/LOSS CONTROL <i>Safety programs & recognition and First Aid training.</i>	-	295	2,850	2,000	2,500	2,500
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Contract with D.J. Witmer.</i>	5,411	6,176	6,332	5,800	6,500	6,500
517	90	491	WELLNESS PROGRAM	4,113	7,028	2,436	3,000	3,500	3,500
517	90	492	EMPLOYEE WELLNESS <i>Pays for health screenings and fitness & health programs.</i>	294	400	93	1,000	1,000	1,000
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, software, etc.</i>	34,799	51,842	31,860	35,000	35,000	35,000
518	10	420	PHONE/POSTAGE <i>Pays line charges and postage.</i>	24,592	16,184	18,266	19,000	20,000	22,000
518	10	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	34,557	32,321	48,317	47,000	35,000	38,000
518	10	481	BUILDING REPAIRS <i>Miscellaneous maintenance.</i>	48,384	31,967	49,227	400,000	435,000	35,000
518	10	492	SISTER CITY PROGRAM	-	119	-	2,000	2,000	2,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	27,628	23,820	26,286	26,000	27,100	28,000
518	30	411	PROFESSIONAL SERVICES <i>Lobbyist and collective bargaining services.</i>	66,653	215,541	51,055	50,000	50,000	50,000
518	80	310	DATA PROCESSING SUPPLIES <i>Paper and supplies for computer network.</i>	723	735	5,256	5,000	2,000	2,000
518	80	410	DATA PROCESSING SOFTWARE <i>Software upgrades.</i>	75,854	39,161	41,688	50,000	50,000	50,000
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	333	759	681	1,500	1,000	1,000
518	80	481	SOFTWARE MAINTENANCE <i>Computer software maintenance.</i>	11,381	10,583	8,854	12,000	12,000	12,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 2
EXPENSES

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
518	86	410	CONTRACT SERVICES <i>Contract with Compass Lane Inc. for maintenance and assistance with computer applications.</i>	68,864	68,767	68,937	80,000	79,000	81,000
518	90	493	CHAMBER DUES <i>Pays membership dues for the Chamber of Commerce.</i>	300	275	-	750	300	300
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	268,339	276,312	270,735	285,000	340,000	375,000
525	60	410	EMERGENCY MANAGEMENT <i>Emergency mgmt. services through Cowlitz County.</i>	28,224	27,543	28,254	29,000	30,000	31,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>Annual Regional Airport subsidy.</i>	76,000	76,000	76,000	76,000	76,000	91,000
553	30	530	DIKING/DRAINAGE TAX <i>Tax paid by City for diking district services.</i>	17,149	18,019	18,240	20,000	19,000	19,000
553	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	6,349	6,402	6,476	6,700	7,000	7,100
554	30	410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society.</i>	118,000	123,900	130,100	125,000	143,000	150,000
558	70	490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from Council of Governments.</i>	32,106	30,198	30,960	33,000	33,000	34,000
558	70	494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,000	10,000	10,240	10,000	10,000	10,000
559	20	490	AFFORDABLE HOUSING - DOCUMENT RECORDING	-	-	-	15,000	-	-
573	90	490	TREE LIGHTING CEREMONY <i>Program funded by donations.</i>	2,844	2,036	7,112	7,500	7,500	7,500
594	19	642	DATA PROCESSING EQUIPMENT <i>Server Replacement in 2023.</i>	26,039	-	7,490	-	15,000	-
597	00	001	TRANSFER TO PARK FUND (FUND 108)	215,000	-	-	-	-	-
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	27,860	29,480	41,854	83,009	51,000	27,000
597	00	007	TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>Miscellaneous street overlays and repairs.</i>	323,120	-	370,950	405,950	-	-
597	00	009	TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120)	57,709	82,485	70,000	75,000	-	-
TOTAL NON-DEPARTMENTAL EXPENDITURES				\$ 7,403,366	\$ 8,580,051	\$ 10,729,881	\$ 11,197,472	\$ 10,791,563	\$ 10,301,863

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 001-12			GENERAL FUND - ENGINEERING	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
518	10	100	SALARIES <i>Pays salaries for 5 full-time equivalent positions.</i>	\$ 368,794	\$ 423,921	\$ 440,905	\$ 459,000	\$ 438,000	\$ 460,000
518	10	110	OVERTIME	2,264	1,335	671	2,500	2,500	2,500
518	10	120	PART TIME HELP	4,738	-	2,362	7,500	5,000	5,000
518	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	164,269	185,634	179,674	189,300	190,000	199,000
518	10	310	SUPPLIES <i>Office, surveying, engineering supplies. Includes software.</i>	7,935	11,619	7,008	11,000	11,000	11,000
518	10	311	EQUIPMENT/DRAFTER (TOOLS & EQUIPMENT) <i>Software (ARC Map, Auto CAD, New GIS Program).</i>	-	10,465	2,130	-	-	-
518	93	320	FUEL - VEHICLES	845	421	459	1,500	1,500	1,500
518	93	410	PROFESSIONAL SERVICES	43,268	5,234	4,147	20,000	10,000	10,000
518	93	420	TELEPHONE/POSTAGE <i>Cell phones, internet and postage.</i>	2,624	2,796	2,584	2,700	3,500	3,500
518	93	430	TRAVEL <i>Miscellaneous training including CAD and GPS.</i>	2,722	1,550	1,685	7,000	6,000	6,000
518	93	440	LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>	357	-	452	500	500	500
518	93	470	BUILDING UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	2,537	3,132	753	3,500	3,000	3,000
518	93	480	SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>	10,083	5,155	17,146	20,000	30,000	35,000
518	93	481	VEHICLE MAINTENANCE	1,876	235	438	1,500	1,500	1,500
518	93	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, and memberships.</i>	8,844	3,510	1,709	5,000	5,000	5,000
518	93	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>	8,300	6,300	6,300	6,300	7,000	7,000
546	10	310	SUPPLIES - AIRPORT	568	433	510	2,000	500	500
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>FAA grant pass through to airport.</i>	735,125	137,045	33,696	-	902,000	-
546	10	420	PHONE - AIRPORT	567	517	544	750	1,000	1,000
546	50	100	SALARIES - AIRPORT	85,248	87,372	94,380	94,000	112,300	116,200
546	50	200	BENEFITS - AIRPORT	35,810	36,269	36,586	37,000	43,000	45,000
594	32	642	EQUIPMENT <i>Includes annual computer replacements.</i>	5,816	-	-	-	7,000	7,000

Page 2 of 2
EXPENSES48

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 001-13			GENERAL FUND - COMMUNITY DEVELOPMENT	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
524	60	100	SALARY - NUISANCE ABATEMENT	\$ 62,231	\$ 55,545	\$ 55,782	\$ 60,000	\$ 57,000	\$ 61,000
524	60	200	BENEFITS	21,933	22,107	22,432	31,000	34,000	36,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
524	60	320	FUEL - VEHICLE	1,041	815	1,081	1,250	1,400	1,400
524	60	481	VEHICLE MAINTENANCE	865	737	119	1,500	1,200	1,200
558	50	101	DEPARTMENTAL ASSISTANT'S SALARY	41,924	45,276	49,015	53,000	56,000	58,000
558	50	111	OVERTIME	90	-	-	1,000	1,000	1,000
			<i>To cover for vacations.</i>						
558	50	201	BENEFITS	28,444	30,084	31,017	32,000	34,500	37,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
558	50	410	PROFESSIONAL SERVICES	20,681	15,880	53,460	278,000	330,000	50,000
			<i>GIS Implementation, Longview Building Services.</i>						
558	60	100	SALARIES - PLANNING	71,350	27,790	19,114	115,300	100,000	103,500
			<i>Includes Planning Manager.</i>						
558	60	200	BENEFITS - PLANNING	22,001	2,559	3,217	36,000	37,700	40,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
558	60	310	SUPPLIES	18,632	7,513	4,116	7,000	7,000	7,000
			<i>Includes GIS, Permitting Software Subscription.</i>						
558	60	421	TELEPHONE/POSTAGE	3,011	2,304	2,896	2,000	3,500	3,500
			<i>FAX, internet, cellular phones and postage.</i>						
558	60	430	TRAVEL/TRAINING	1,184	116	1,011	4,000	4,000	4,000
			<i>Pays travel costs and registrations for seminars.</i>						
558	60	440	LEGAL ADVERTISING	819	1,460	3,619	3,000	3,500	3,500
558	60	470	UTILITIES	2,089	2,506	602	2,200	2,200	2,200
			<i>Costs for water/sewer/power/solid waste.</i>						
558	60	481	SOFTWARE MAINTENANCE	17,601	44,907	28,089	27,000	32,000	34,000
			<i>Includes GIS Software.</i>						
558	60	490	MISCELLANEOUS EXPENSES	895	649	1,497	1,500	2,000	2,000
			<i>Dues, subscriptions and memberships.</i>						
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	5,004	5,000	5,000	5,000	5,500	5,500
594	58	642	DATA PROCESSING EQUIPMENT	4,280	3,435	3,922	30,000	7,500	7,500
			<i>Computer replacements.</i>						
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES				\$ 324,075	\$ 268,683	\$ 285,989	\$ 690,750	\$ 720,000	\$ 458,300

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

FUND 001-14			GENERAL FUND - FIRE/EMERGENCY MEDICAL	2019	2020	2021	2022	2023	2024
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

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 101-16			CITY STREET FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE RESTRICTED <i>For Bridge maintenance.</i>	\$ 323,477	\$ 323,477	\$ 362,240	\$ 398,051	\$ 438,051	\$ 438,051
308	00	00	BEGINNING FUND BALANCE UNRESTRICTED <i>Reserves available for spending.</i>	243,905	214,694	320,472	368,050	205,650	118,150
313	10	00	LOCAL RETAIL SALES AND USE TAXES	444,840	449,290	487,050	494,070	760,000	616,000
336	00	71	MULTIMODAL TRANSPORTATION <i>City estimated share @ \$1.30/capita for 2023.</i>	16,723	16,658	16,646	16,000	16,500	16,500
336	00	87	MOTOR VEHICLE FUEL TAX <i>City estimated share @ \$19.34/capita for 2023.</i>	254,762	218,308	239,996	260,000	246,000	246,000
349	42	00	ROAD MAINTENANCE SERVICES	7,339	1,385	3,011	8,000	5,000	5,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	14,699	2,810	464	1,000	9,000	11,000
362	50	00	LAND LEASE <i>Revenue from lease of City property with Dutch Bros.</i>	20,904	21,079	21,950	22,000	22,000	22,000
369	90	00	MISCELLANEOUS REVENUE	10,633	1,135	7,508	5,000	5,000	5,000
398	00	00	DAMAGE RECOVERIES	-	33,832	11,098	10,000	10,000	10,000
TOTAL CITY STREET FUND REVENUES				\$ 1,337,282	\$ 1,282,668	\$ 1,470,435	\$ 1,582,171	\$ 1,717,201	\$ 1,487,701

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 3
EXPENSES

FUND 101-16			CITY STREET FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE - RESTRICTED <i>For bridge maintenance.</i>	\$ 323,477	\$ 362,240	\$ 398,051	\$ 438,051	\$ 438,051	\$ 438,051
508	00	000	ENDING FUND BALANCE - UNRESTRICTED <i>Reserves available for spending.</i>	214,694	320,472	368,050	205,650	118,150	30,650
542	30	100	SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: .5 maintenance tech & .5 Lead.</i>	63,304	42,559	35,442	69,000	71,000	73,500
542	30	110	OVERTIME	375	2,106	2,295	2,500	2,500	2,500
542	30	120	STREET PART-TIME HELP	22,597	3,832	24,579	18,720	25,000	25,000
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	30,631	23,884	27,467	35,000	30,500	32,000
542	30	311	SUPPLIES <i>Includes supplies for surfacing base course & top course, asphalt, misc. supplies for maintenance of City streets.</i>	27,070	18,938	20,755	25,000	30,000	30,000
542	30	320	FUEL - VEHICLES	5,518	2,453	6,160	5,000	8,000	8,000
542	30	350	SMALL TOOLS/EQUIPMENT	909	-	406	1,000	2,000	2,000
542	30	351	DATA PROCESSING EQUIPMENT	-	2,300	-	-	-	-
542	30	410	PROFESSIONAL SERVICES <i>Herbicide spray study in 2023.</i>	20	14	18	25,000	25,000	-
542	30	412	SURFACE MAINTENANCE PROGRAM	58,044	-	52,117	100,000	200,000	100,000
542	30	420	TELEPHONE/POSTAGE	1,746	1,552	1,421	1,800	2,000	2,000
542	30	430	TRAVEL <i>Miscellaneous courses and seminars.</i>	556	75	384	750	1,000	1,000
542	30	451	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	6,805	575	5,544	5,000	10,000	10,000
542	30	470	STREET LIGHTS <i>Electricity and maintenance.</i>	97,823	106,944	121,803	102,000	110,000	110,000
542	30	480	REPAIRS AND MAINTENANCE <i>Fences and guardrails.</i>	8,505	3,937	8,757	19,000	30,000	20,000
542	30	481	STREET SWEEPING	-	-	-	1,000	1,000	1,000
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	-	-	-	20,000	75,000	75,000
542	30	483	VEHICLE MAINTENANCE	10,386	18,698	16,298	16,000	18,000	18,000
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear/laundry/dues & registrations.</i>	20,540	4,922	2,959	11,000	10,000	10,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 3
EXPENSES

FUND 101-16			CITY STREET FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For future replacement of vehicles & equipment.</i>	34,500	34,500	34,500	40,000	40,000	40,000
542	50	480	BRIDGE REPAIRS AND MAINTENANCE <i>Monies not spent will be sent to reserve account.</i>	40,889	9,683	4,217	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>	65,719	55,057	66,279	71,000	75,000	77,000
542	60	110	OVERTIME	2,165	4,794	3,728	2,000	8,000	8,000
542	60	120	PART TIME HELP	20,821	-	3,178	26,500	26,500	26,500
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	25,755	24,506	26,219	32,500	27,500	28,500
542	60	310	SUPPLIES	23,683	35,635	34,785	54,000	35,000	35,000
542	60	320	FUEL - VEHICLE	2,967	1,146	2,182	3,400	4,000	4,000
542	60	350	TOOLS/EQUIPMENT <i>Various small tools.</i>	1,512	253	230	1,000	2,000	2,000
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING	28,294	27,924	29,938	35,000	50,000	50,000
542	60	483	VEHICLE MAINTENANCE	4,653	2,932	8,738	1,600	8,000	8,000
542	90	420	TELEPHONE/POSTAGE	1,540	1,338	1,312	1,000	1,500	1,500
542	90	430	TRAVEL <i>Training classes.</i>	2,281	724	517	1,000	1,000	1,000
542	90	460	INSURANCE	54,668	50,159	39,315	54,000	50,000	55,000
542	90	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	2,341	5,861	6,648	5,700	6,500	6,500
542	90	480	SHOP AND RADIO REPAIRS	298	1,075	731	1,000	1,000	1,000
542	90	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	3,727	1,474	1,103	500	1,500	1,500
542	90	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service & misc. expenses.</i>	3,680	9,889	19,821	4,000	5,500	5,500
542	90	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	24,845	23,000	16,975	29,000	19,000	19,000
542	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Manager and departmental assistant services.</i>	25,323	13,177	12,590	27,000	13,000	14,000
542	90	912	INTERDEPARTMENTAL SERVICES - ENGINEERING	52,150	30,798	42,323	25,000	25,000	25,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

FUND 101-16			CITY STREET FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC) <i>For future replacement of vehicles & equipment.</i>	21,996	22,000	22,600	25,500	50,000	50,000
594	42	640	EQUIPMENT PURCHASE <i>Truck mounted reader board</i>	475	11,242	-	-	20,000	-
TOTAL CITY STREET FUND EXPENDITURES				\$ 1,337,282	\$ 1,282,668	\$ 1,470,435	\$ 1,582,171	\$ 1,717,201	\$ 1,487,701

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

55

FUND 102-18				2019	2020	2021	2022	2023	2024
ARTERIAL STREET FUND									
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 185,008	\$ 142,431	\$ 283,421	\$ 827,349	\$ 702,349	\$ 681,399
			<i>Reserves available for spending.</i>						
333	20	20	FEDERAL HIGHWAY GRANTS	-	-	6,006	367,000	302,750	-
			<i>Systemic Safety Improvements 2020</i>						
333	20	21	FEDERAL HIGHWAY GRANTS	-	-	-	-	196,000	669,000
			<i>Systemic Safety Improvements 2022</i>						
333	20	25	FEDERAL HIGHWAY GRANTS	143,967	-	14,449	-	4,200,000	-
			<i>Section 130 funds Railroad Crossing</i>						
333	20	26	FEDERAL HIGHWAY GRANTS	-	65,154	2,572,678	-	363,300	-
			<i>Allen Street Corridor Study 2023</i>						
334	03	60	STATE GRANT - WSDOT	42,848	-	20,387	623,000	574,000	-
			<i>Huntington MS Phase 1</i>						
334	03	61	STATE GRANT - WSDOT	181,097	1,303,417	2,685,798	15,500,000	10,800,000	6,000,000
			<i>Railroad crossing environmental Study/Design/Construction.</i>						
334	03	62	STATE GRANT - WSDOT	1,454,116	1,076,174	130,534	-	-	-
			<i>West Main - Phase 2.</i>						
334	03	63	STATE GRANT - WSDOT	-	-	-	929,000	217,000	662,000
			<i>2021 Bike-Ped Improvements</i>						
334	03	64	STATE GRANT - WSDOT	-	-	-	-	182,000	753,000
			<i>KHS Allen Street Safety Improvements</i>						
334	03	65	STATE GRANT - WSDOT	-	-	-	-	117,000	673,000
			<i>Huntington MS Phase 2 - Redpath SW</i>						
334	03	81	STATE GRANT - TIB	770,159	704,560	770,905	-	-	-
			<i>West Main - Phase 2.</i>						
334	03	84	STATE GRANT - TIB	-	-	-	-	450,000	-
			<i>Grade Street 13th to S. Kelso Dr.</i>						
334	06	91	STATE GRANT - CHAP	-	-	12,966	500,000	483,000	-
			<i>Old Pacific Hwy</i>						
337	00	01	KSD GRANT	-	-	-	60,000	-	-
344	10	00	ROAD MAINTENANCE FEES	169,284	195,916	176,529	175,000	191,000	201,000
361	10	00	INVESTMENT INTEREST	3,406	118	20	1,500	50,000	50,000
			<i>Interest on invested funds.</i>						
368	10	00	BIA ASSESSMENTS	1,429	2,204	2,182	1,550	-	-
397	00	00	TRANSFER FROM GENERAL FUND	323,120	-	370,950	405,950	-	-
			<i>Overlay program, debt service, & miscellaneous projects.</i>						
TOTAL ARTERIAL STREET FUND REVENUES				\$ 3,274,434	\$ 3,489,974	\$ 7,046,825	\$ 19,390,349	\$ 18,828,399	\$ 9,689,399

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 102-18				2019	2020	2021	2022	2023	2024
ARTERIAL STREET FUND									
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 142,431	\$ 283,421	\$ (331,365)	\$ 702,349	\$ 681,399	\$ 45,399
541	00	490	MISCELLANEOUS EXPENSES	-	-	262	-	-	-
541	19	401	HAUSSLER ROAD REPAIRS	166,952	-	-	-	-	350,000
541	21	401	SYSTEMIC SAFETY IMPROVEMENTS - 2020 <i>\$302,750 Federal Grant</i>	-	-	7,869	367,000	350,000	-
541	22	401	ALLEN STREET CORRIDOR STUDY - 2023 <i>\$363,300 Federal Grant</i>	-	-	-	-	420,000	-
541	23	401	SYSTEMIC SAFETY IMPROVEMENTS - 2022	-	-	-	-	196,000	669,000
541	30	401	ANNUAL OVERLAY PROGRAM <i>Various overlays throughout the City.</i>	105,077	-	-	-	-	450,000
541	30	402	SIIDEWALK IMPROVEMENT PROGRAM	28,902	-	-	-	-	80,000
581	20	000	INTERFUND LOAN PRINCIPAL <i>Loan from Debt Service fund.</i>	-	-	-	32,000	-	-
592	45	820	INTERFUND LOAN INTEREST <i>Loan from Debt Service fund.</i>	5,846	9,840	829	2,000	2,000	2,000
595	16	661	RAILROAD CROSSING ENVIRONMENTAL STUDY <i>\$150K State Transportation Grant.</i>	201,931	218,381	-	-	-	-
595	16	662	MINOR ROAD REPAIR <i>Funded by 2016 GO Bond.</i>	707	2,108	-	-	-	-
595	18	003	GRADE STREET RECHANNELIZATION	244,522	-	-	-	-	-
595	18	662	WEST MAIN - PHASE 2 <i>2019 \$2.5M State Transportation Grant-\$1M TIB Grant 2020 \$3.5M TIB \$1.5M STP(U).</i>	729,938	356,497	4,560,109	-	-	-
595	19	621	S. KELSO RAILROAD CROSSING DESIGN <i>\$3.2M State Transportation Grant.</i>	1,930	1,110,879	1,189,910	50,000	-	-
595	19	663	WEST MAIN RIGHT OF WAY <i>Funded by general fund transfer.</i>	1,622,998	1,463,994	-	-	-	-
595	20	661	S. KELSO RAILRAOD CROSSING CONSTRUCTION <i>\$19.1M State Transportation Grant.</i>	-	-	-	15,000,000	15,000,000	6,000,000
595	20	662	S. KELSO RAILROAD CROSSING ROW	-	5,554	1,528,077	1,000,000	50,000	-
595	21	661	SAFE ROUTES TO SCHOOLS - HUNTINGTON/N KELSO <i>\$500K State Grant.</i>	-	-	23,265	683,000	574,000	-
595	21	662	NORTH PACIFIC PAVEMENT REHABILITATION	-	-	60,080	625,000	-	-
595	22	621	2021-2023 PED & BIKE SAFETY	-	-	7,789	929,000	217,000	662,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

FUND 102-18			ARTERIAL STREET FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
595	23	661	SAFE ROUTES TO SCHOOLS - HUNTINGTON PHASE 2	-	-	-	-	117,000	673,000
595	23	662	SAFE ROUTES TO SCHOOLS - KELSO HIGH SCHOOL	-	-	-	-	182,000	758,000
595	23	663	OLD PACIFIC HWY PAVEMENT REHAB <i>Chap Grant \$483k</i>	-	-	-	-	537,000	-
595	23	664	GRADE STREET PAVEMENT REHAB <i>13th to Kelso Dr. - \$452k TIB Grant</i>	-	-	-	-	502,000	-
597	00	001	TRANSFER TO DEBT SERVICE FUND	23,200	39,300	-	-	-	-
TOTAL ARTERIAL STREET FUND EXPENDITURES				\$ 3,274,434	\$ 3,489,974	\$ 7,046,825	\$ 19,390,349	\$ 18,828,399	\$ 9,689,399

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 103-19			LIBRARY FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 91,508	\$ 133,609	\$ 263,996	\$ 358,448	\$ 326,448	\$ 226,448
			<i>Reserves available for spending.</i>						
311	10	00	REAL AND PERSONAL PROPERTY TAXES	50,000	50,000	-	-	-	-
			<i>Taxes allocated from General fund for Library support.</i>						
313	10	00	RETAIL SALES TAX	528,092	548,456	534,697	559,596	589,000	511,500
			<i>Taxes allocated from General Fund for Library support.</i>						
341	60	00	PHOTOCOPY CHARGES	2,733	655	-	2,800	1,000	1,000
347	20	00	LIBRARY USE FEES	6,488	1,915	-	6,500	6,500	6,500
			<i>Nonresident fees.</i>						
359	70	00	LIBRARY FINES/LATE RETURNS	2,303	287	-	2,400	1,000	1,000
361	10	00	INVESTMENT INTEREST	805	226	37	200	10,000	10,000
			<i>Investment of idle cash.</i>						
369	00	00	MISCELLANEOUS	49	3	-	50	-	-
			<i>Miscellaneous donations.</i>						
369	81	00	CASH OVER AND SHORT	72	18	-	-	-	-
			<i>To account for receipt overages or shortages.</i>						
TOTAL LIBRARY FUND REVENUES				\$ 682,050	\$ 735,169	\$ 798,730	\$ 929,994	\$ 933,948	\$ 756,448

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 103-19			LIBRARY FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 133,609	\$ 263,996	\$ 358,448	\$ 226,448	\$ 226,448	\$ 26,448
572	10	101	SALARIES <i>Salaries for 5 full-time Library employees.</i>	236,013	225,453	196,319	300,000	294,000	307,500
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	96,307	90,488	75,279	130,000	140,000	146,000
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, memberships and travel.</i>	4,854	516	473	3,000	3,000	3,000
572	21	110	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	26,088	7,263	9,398	47,196	44,000	45,000
572	21	411	PROFESSIONAL SERVICES <i>Summer reading.</i>	450	-	-	2,000	3,000	3,000
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	67	220	278	500	6,000	3,500
572	21	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	2,730	2,760	1,642	3,000	3,000	3,000
572	21	490	ONLINE RESOURCES <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	-	1,241	2,316	-	1,000	1,000
572	40	430	TRAVEL AND TRAINING <i>Includes mileage, meals, and lodging for library staff to attend meetings, seminars and workshops.</i>	293	268	566	3,000	4,000	5,000
572	50	311	OFFICE SUPPLIES <i>Includes usual office supplies.</i>	5,489	6,184	7,811	6,000	7,000	8,000
572	50	313	JANITORIAL SUPPLIES <i>Includes restroom supplies, towels, and all cleaning supplies.</i>	166	-	-	300	500	500
572	50	314	PHOTOCOPY SUPPLIES <i>For purchase of paper used in photocopier.</i>	2,274	3,103	3,103	1,800	3,000	3,500
572	50	351	DATA PROCESSING EQUIPMENT	-	1,234	2,249	3,000	3,000	3,000
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows etc.</i>	8,950	7,040	7,904	7,000	8,000	8,000
572	50	421	TELEPHONE <i>Basic service and internet.</i>	4,337	2,516	2,720	7,500	3,000	3,000
572	50	422	POSTAGE <i>Includes postage charges for interlibrary loan books.</i>	337	6	1	800	1,000	1,000
572	50	450	EQUIPMENT RENTALS <i>Rental of copier. Also includes public video licensing fee.</i>	1,138	-	-	1,500	1,500	1,500
572	50	451	FACILITIES LEASE	52,000	39,000	52,000	52,000	55,000	55,000
572	50	471	ELECTRICITY	16,269	13,957	12,095	22,000	18,000	18,000
572	50	472	WATER/SEWER/GARBAGE	4,344	4,755	4,650	4,700	5,000	5,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 2
EXPENSES

FUND 103-19			LIBRARY FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget
572	50	481	OFFICE MACHINE MAINTENANCE	-	512	-	1,000	1,000	1,000
572	50	482	BUILDING REPAIR & MAINTENANCE	13,872	5,435	3,875	14,000	14,000	14,000
			<i>Routine maintenance and security.</i>						
572	50	490	MISCELANEOUS	347	254	100	1,000	1,500	2,000
572	50	510	CONTRACT LIBRARY SERVICES	10,118	2,420	-	6,000	6,500	7,000
			<i>Contract with Longview for Horizon services & catalog module.</i>						
572	50	910	INTERDEPARTMENTAL SERVICES	28,820	29,866	27,677	35,000	30,000	31,000
			<i>Reimburse the General Fund for professional services.</i>						
572	90	530	SALES TAX ON PHOTOCOPIES	217	52	-	250	500	500
			<i>Sales tax paid on photocopy revenues.</i>						
594	72	642	DATA PROCESSING	1,723	-	377	4,000	4,000	4,000
			<i>Purchase two computers in 2023 and 2024.</i>						
594	72	646	LIBRARY RESOURCES	31,238	26,630	29,449	45,000	45,000	45,000
			<i>For purchase of books and other library materials.</i>						
594	72	647	MACHINERY & EQUIPMENT	-	-	-	2,000	2,000	2,000
TOTAL LIBRARY FUND EXPENDITURES				\$ 682,050	\$ 735,169	\$ 798,730	\$ 929,994	\$ 933,948	\$ 756,448

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 104-51			PATHS AND TRAILS FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 3,102	\$ 4,382	\$ 5,509	\$ 6,691	\$ 7,996	\$ 9,296
336	00	87	MOTOR VEHICLE FUEL TAX	1,273	1,125	1,182	1,300	1,300	1,300
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	7	2	-	5	-	-
TOTAL PATHS AND TRAILS FUND REVENUES				\$ 4,382	\$ 5,509	\$ 6,691	\$ 7,996	\$ 9,296	\$ 10,596

Page 1 of 1
EXPENSES62

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 105-15			KELSO STATION FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 23,220	\$ 20,141	\$ 24,714	\$ 41,850	\$ 41,850	\$ 41,850
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	296	83	14	100	1,000	1,000
362	50	00	LEASE REVENUES <i>Revenue from lease of station spaces.</i>	12,981	10,543	16,504	11,200	16,300	16,300
362	90	00	TRIPLE NET CHARGES <i>Revenue from tenants for use of common areas.</i>	12,646	12,645	12,645	12,646	12,600	12,600
369	90	00	MISCELLANEOUS	156	1,000	1,994	200	1,000	1,000
397	00	00	OPERATING TRANSFER - GENERAL FUND <i>To cover revenue shortfall.</i>	27,860	29,480	41,854	83,009	51,000	27,000
TOTAL KELSO STATION FUND REVENUES				\$ 77,159	\$ 73,892	\$ 97,725	\$ 149,005	\$ 123,750	\$ 99,750

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 105-15			KELSO STATION FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Budget	Budget	Budget	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 20,141	\$ 24,714	\$ 41,850	\$ 41,850	\$ 41,850	\$ 31,850
547	60	310	SUPPLIES	2,055	1,640	3,264	2,300	2,300	2,300
			<i>Building & janitorial supplies.</i>						
547	60	411	PROFESSIONAL SERVICES - JANITORIAL	7,203	9,823	10,934	12,775	12,500	12,750
			<i>Payment for janitorial services.</i>						
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE	1,200	-	-	1,030	2,500	2,500
			<i>Payment for upkeep of grounds.</i>						
547	60	413	PROFESSIONAL SERVICES - SECURITY	4,780	4,397	4,595	5,000	5,000	5,000
			<i>Payment for security.</i>						
547	60	420	TELEPHONE/POSTAGE	2,794	2,407	2,661	2,900	2,800	2,800
			<i>Basic service and internet.</i>						
547	60	460	INSURANCE	4,191	4,271	4,994	4,800	6,700	7,400
			<i>Liability and property insurance.</i>						
547	60	470	UTILITY SERVICES	23,643	24,080	21,658	28,350	25,000	25,000
			<i>Costs for water/sewer/power/solid waste.</i>						
547	60	480	REPAIR AND MAINTENANCE	11,007	2,527	7,769	50,000	25,000	10,000
			<i>Miscellaneous repairs and maintenance of building.</i>						
547	60	490	MISCELLANEOUS EXPENSES	145	33	-	-	100	150
TOTAL KELSO STATION FUND EXPENDITURES				\$ 77,159	\$ 73,892	\$ 97,725	\$ 149,005	\$ 123,750	\$ 99,750

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 106-20			STADIUM FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 125,564	\$ 116,528	\$ 91,968	\$ 197,540	\$ 197,540	\$ 203,611
313	30	00	HOTEL/MOTEL TAX <i>Represents 2% tax on lodging in hotels/motels in Kelso.</i>	177,955	134,568	190,426	175,000	200,000	200,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	1,970	311	50	200	4,500	4,500
362	50	00	LEASE REVENUES <i>Lease to Chamber of Commerce for Visitor Center.</i>	9,600	9,600	9,600	10,920	-	-
362	90	00	TRIPLE NET CHARGES <i>Button sales, Depot prints and mugs.</i>	1,320	1,320	1,320	-	-	-
369	90	00	MISCELLANEOUS REVENUES <i>Button sales, Depot prints and mugs.</i>	99	20	56	100	100	100
TOTAL STADIUM FUND REVENUES				\$ 316,508	\$ 262,347	\$ 293,420	\$ 383,760	\$ 402,140	\$ 408,211

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 186-20			STADIUM FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 116,528	\$ 91,968	\$ 197,540	\$ 197,540	\$ 203,611	\$ 208,011
519	90	440	CITY ADVERTISING	-	-	-	-	1,235	1,300
			<i>Kelso promotion of miscellaneous programs.</i>						
557	30	100	VOLCANO CENTER ADMINISTRATION	67,880	63,207	69,309	72,000	71,494	73,000
			<i>7-day per week operation at the City Volcano Center.</i>						
557	30	460	VOLCANO CENTER INSURANCE	499	509	595	700	800	900
			<i>Volcano Center share of liability and property insurance.</i>						
557	30	491	VOLCANO CENTER MISCELLANEOUS	436	2,211	976	1,000	-	-
			<i>Various miscellaneous items.</i>						
557	30	492	MISCELLANEOUS EVENTS	5,000	-	5,000	92,520	5,000	5,000
557	30	494	WAYFINDING PROJECT	11,165	4,452	-	-	-	-
597	00	010	HIGHLANDER FESTIVAL TRANSFER	15,000	-	20,000	20,000	20,000	20,000
			<i>Pays promotion expenses of the Highlander Festival.</i>						
597	00	011	PARK FUND TRANSFER	100,000	100,000	-	-	100,000	100,000
			<i>\$100K transfer to park fund in 2023 & 2024.</i>						
TOTAL STADIUM FUND EXPENDITURES				\$ 316,508	\$ 262,347	\$ 293,420	\$ 383,760	\$ 402,140	\$ 408,211

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 107-31			HIGHLANDER FESTIVAL FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 7,500	\$ 9,643	\$ 10,472	\$ 11,152	\$ 11,152	\$ 11,152
321	80	00	BOOTH FEES <i>Non-food vendor booth fees.</i>	6,810	410	4,605	6,000	5,000	5,000
321	80	01	BOOTH FEES - FOOD VENDORS <i>Food vendor booth fees.</i>	2,560	380	500	2,000	1,000	1,000
321	80	02	FESTIVAL PROCEEDS - OTHER <i>Programs.</i>	5,495	105	4,292	5,500	5,000	5,000
347	90	02	DANCE COMPETITION	2,881	-	1,993	2,800	2,500	2,500
347	90	03	HIGHLAND GAMES	4,055	-	2,340	4,100	3,000	3,000
347	90	05	PIPING COMPETITION	-	-	-	200	-	-
347	90	06	FUN RUN/WALK	475	-	210	500	-	-
347	90	07	PARADE	-	-	-	600	700	700
367	00	00	DONATIONS	500	-	1,120	-	-	-
369	90	00	MISCELLANEOUS REVENUES <i>Revenues from T-Shirt and Highlander Button sales.</i>	1,043	-	491	1,500	1,000	1,000
397	00	00	TRANSFER FROM STADIUM FUND <i>Stadium Fund money can be used only for approved tourism promotion.</i>	15,000	-	20,000	20,000	20,000	20,000
TOTAL HIGHLANDER FESTIVAL FUND REVENUES				\$ 46,319	\$ 10,538	\$ 46,023	\$ 54,352	\$ 49,352	\$ 49,352

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 107-31			HIGHLANDER FESTIVAL FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 9,643	\$ 10,472	\$ 11,152	\$ 11,152	\$ 11,152	\$ 11,152
573	90	310	SUPPLIES	31	1	19	400	400	400
			<i>Miscellaneous office supplies.</i>						
573	90	340	HIGHLANDER T-SHIRTS/PRIZES	-	-	330	900	600	600
			<i>Pays for Highlander T-shirts and prizes.</i>						
573	90	341	HIGHLANDER BUTTONS	1,626	-	-	1,700	-	-
			<i>Pays for Highlander buttons.</i>						
573	90	440	ADVERTISING/TOURISM PROMOTION	4,718	-	4,793	8,000	7,000	7,000
			<i>Designed to bring tourists to Kelso / i.e. Radio spots.</i>						
			<i>newspaper ads, banners, brochures, etc.</i>						
573	90	490	MISCELLANEOUS	7,782	65	8,524	8,000	8,000	8,000
573	90	491	PARADE/PERFORMERS	540	-	688	600	700	700
			<i>Pays expenses associated with the parade; prizes, bands,</i>						
			<i>grand marshal, etc.</i>						
573	90	493	ENTERTAINMENT	14,969	-	15,283	16,000	16,000	16,000
573	90	495	DANCE COMPETITION	2,827	-	2,472	2,800	2,500	2,500
573	90	496	HIGHLAND GAMES	3,872	-	2,489	4,100	3,000	3,000
573	90	498	PIPING COMPETITION	-	-	-	200	-	-
573	90	499	FUN RUN/WALK	311	-	273	500	-	-
TOTAL HIGHLANDER FESTIVAL FUND EXPENDITURES				\$ 46,319	\$ 10,538	\$ 46,023	\$ 54,352	\$ 49,352	\$ 49,352

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 108-21			PARK AND RECREATION FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 34,839	\$ 1,851	\$ 65,040	\$ 114,325	\$ 78,840	\$ 78,840
313	10	00	RETAIL SALES TAXES	603,795	369,504	455,575	344,675	330,000	343,000
334	00	00	STATE GRANTS <i>Grants for Tam O' Shanter Park project.</i>	743,044	999,078	10,322	-	-	-
337	00	00	COUNTY GRANTS <i>Grants for Tam O' Shanter Park project.</i>	-	-	-	500,000	-	-
344	60	00	CHARGES FOR PROFESSIONAL SERVICES	1,763	6,918	8,705	1,000	7,500	7,500
347	90	01	LEAGUE FEES	4,000	1,200	3,300	4,000	3,500	3,500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	3	1	-	100	2,000	2,000
362	40	00	PARK FACILITIES RENTAL	1	1	1	3,000	-	-
362	50	00	LEASE REVENUES	46,555	45,793	47,912	47,000	48,000	48,000
369	90	00	MISCELLANEOUS <i>Utility reimbursement for cell towers.</i>	15,266	13,939	12,478	15,000	15,000	15,000
381	10	00	INTERFUND LOAN RECEIPT <i>From fund 206.</i>	-	-	-	500,000	-	-
397	00	00	TRANSFER FROM GENERAL FUND <i>\$100K transfer for spray park improvements.</i>	100,000	100,000	-	-	-	-
397	00	01	TRANSFER FROM STADIUM FUND <i>\$100K transfer from stadium fund in 2023 & 100K transfer in 2024 for Tam O'Shanter Park project.</i>	215,000	-	-	-	100,000	100,000
397	00	02	TRANSFER FROM VARIOUS FUNDS <i>Transfers from Wetland Mitigation Bank for Tam O' Shanter Park project.</i>	600,000	-	-	-	-	-
TOTAL PARK AND RECREATION FUND REVENUES				\$ 2,364,266	\$ 1,538,285	\$ 603,333	\$ 1,529,100	\$ 584,840	\$ 597,840

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 108-21				PARK AND RECREATION FUND				2019	2020	2021	2022	2023	2024
ACCOUNT #				NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE					\$ 1,851	\$ 65,040	\$ 114,325	\$ 78,840	\$ 78,840	\$ 78,840
575	50	310	CATLIN HALL SUPPLIES					577	531	188	1,000	1,000	1,000
569	00	470	CATLIN HALL NATURAL GAS					800	1,229	2,047	1,800	2,200	2,200
569	00	471	CATLIN HALL ELECTRICITY					4,668	3,252	2,425	3,700	3,700	3,700
569	00	472	CATLIN HALL WATER/SEWER					1,964	5,550	2,918	2,600	2,600	2,600
576	10	310	OFFICE SUPPLIES					14	182	-	500	500	500
576	10	420	TELEPHONE/POSTAGE					2,618	2,481	2,676	2,250	2,500	2,700
576	10	430	TRAVEL/TRAINING					681	220	-	1,000	1,000	1,000
576	80	100	PARK MAINTENANCE SALARIES					117,277	111,490	126,378	134,000	142,000	147,000
			<i>One full-time parks lead and one full-time parks utility.</i>										
576	80	101	OVERTIME					3,716	3,095	6,816	3,100	5,500	5,500
576	80	110	PART- TIME SALARIES					24,502	5,418	19,933	9,360	28,800	28,800
			<i>Summertime temps.</i>										
576	80	200	BENEFITS					59,243	55,421	65,041	66,000	76,000	80,000
576	80	314	OTHER OPERATING SUPPLIES					13,782	12,280	9,376	18,000	18,000	18,000
576	80	315	JANITORIAL SUPPLIES					4,717	8,465	3,794	8,600	9,500	9,500
576	80	320	FUEL					3,826	2,669	4,408	4,300	5,000	5,000
576	80	350	TOOLS & EQUIPMENT					658	465	680	700	2,500	2,500
576	80	411	PROFESSIONAL SERVICES					37,490	18,149	14,135	22,000	22,000	22,000
576	80	460	INSURANCE					12,511	11,943	14,173	14,000	14,700	16,000
576	80	470	ELECTRICITY					32,916	29,512	35,950	37,100	37,000	38,000
576	80	471	WATER/SEWER/GARBAGE					17,486	13,970	19,131	18,500	18,500	19,000
576	80	480	REPAIR/MAINTENANCE					1,857	560	1,158	1,100	2,500	2,500
			<i>Misc. building repairs.</i>										
576	80	483	VEHICLE REPAIRS					2,495	8,712	2,216	2,600	3,000	3,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 2
EXPENSES

FUND 108-21			PARK AND RECREATION FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
576	80	490	MISCELLANEOUS	2,028	3,797	1,925	2,500	2,500	2,500
576	80	451	EQUIPMENT RENTAL	120	-	586	300	1,000	1,000
			<i>Misc. rentals.</i>						
576	80	492	JAIL CREW SERVICES	5,925	1,250	-	7,500	7,500	7,500
576	80	911	ENGINEERING SERVICES	2,117	171	4,143	750	1,000	1,000
576	90	912	INTERDEPARTMENTAL SERVICES	15,000	18,220	16,202	16,000	17,000	18,000
			<i>Parks maintenance performed by water/sewer/drainage staff.</i>						
576	80	940	EQUIPMENT RESERVE - DEPRECIATION	15,516	15,515	15,515	51,000	48,500	48,500
			<i>For future replacement of vehicles & equipment.</i>						
594	76	645	EQUIPMENT PURCHASES	335	-	-	10,000	20,000	20,000
			<i>Security system in 2023-2024.</i>						
594	76	646	CAPITAL OUTLAY	24,531	-	6,000	10,000	10,000	10,000
594	07	100	TAM O' SHANTER PARKING IMPROVEMENTS	1,953,045	1,138,698	111,194	1,000,000	-	-
TOTAL PARK AND RECREATION FUND EXPENDITURES				\$ 2,364,266	\$ 1,538,285	\$ 603,333	\$ 1,529,100	\$ 584,840	\$ 597,840

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 114			HUD GRANT FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	DEPT 17 HUD #1						
			BEGINNING FUND BALANCE	\$ 201,477	\$ 255,264	\$ 261,967	\$ 252,619	\$ 195,119	\$ 140,119
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	4,819	1,364	277	2,500	5,000	5,000
			<i>Investment of idle cash.</i>						
369	90	00	HUD MISCELLANEOUS REPAYMENTS	48,968	5,069	5,375	-	-	-
			<i>Principal payments on promissory notes.</i>						
			DEPT 17 HUD#1-TOTAL	255,264	261,697	267,619	255,119	200,119	145,119
			DEPT 48 HUD #2, #3 & #6						
308	00	00	BEGINNING FUND BALANCE	151,071	147,397	87,641	87,986	108,486	109,486
			<i>Reserves available for spending.</i>						
361	10	00	INVESTMENT INTEREST	1,947	244	33	500	1,000	1,000
			<i>Investment of idle cash.</i>						
369	90	00	HUD MISCELLANEOUS REPAYMENTS	54,379	-	45,312	20,000	-	-
			<i>Principal payments on promissory notes.</i>						
			DEPT 48 HUD #2, #3 & #6-TOTAL	207,397	147,641	132,986	108,486	109,486	110,486
TOTAL HUD GRANT FUND REVENUES				\$ 462,661	\$ 409,338	\$ 400,605	\$ 363,605	\$ 309,605	\$ 255,605

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

FUND 114			HUD GRANT FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	DEPT 17 HUD #1						
			ENDING FUND BALANCE	\$ 255,264	\$ 261,697	\$ 252,619	\$ 195,119	\$ 140,119	\$ 85,119
597	00	000	TRANSFER TO OTHER FUNDS	-	-	15,000	60,000	60,000	60,000
			<i>Transfer to general fund for nuisance abatement.</i>						
			DEPT 17 HUD#1-TOTAL	255,264	261,697	267,619	255,119	200,119	145,119
			DEPT 48 HUD #2, #3 & #6						
508	00	000	ENDING FUND BALANCE	147,397	87,641	87,986	108,486	109,486	110,486
597	00	000	TRANSFER TO OTHER FUND	60,000	60,000	45,000	-	-	-
			<i>Transfer to general fund for nuisance abatement.</i>						
			DEPT 48 HUD #2, #3 & #6-TOTAL	207,397	147,641	132,986	108,486	109,486	110,486
TOTAL HUD GRANT FUND EXPENDITURES				\$ 462,661	\$ 409,338	\$ 400,605	\$ 363,605	\$ 309,605	\$ 255,605

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 115-23			FACADE IMPROVEMENT FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 460	\$ 460	\$ 470	\$ 473	\$ 473	\$ 473
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	-	10	3	-	-	-
TOTAL FACADE IMPROVEMENT FUND REVENUES				\$ 460	\$ 470	\$ 473	\$ 473	\$ 473	\$ 473

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 115-23			FACADE IMPROVEMENT FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
509	00	000	ENDING FUND BALANCE	\$ 460	\$ 470	\$ 473	\$ 473	\$ 473	\$ 473
TOTAL FACADE IMPROVEMENT FUND EXPENDITURES				\$ 460	\$ 470	\$ 473	\$ 473	\$ 473	\$ 473

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 126-40			CRIMINAL JUSTICE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 74,233	\$ 78,068	\$ 83,054	\$ 34,122	\$ -	\$ -
			<i>Reserves available for spending.</i>						
336	06	10	CRIMINAL JUSTICE - HIGH CRIME	64,399	64,982	37,343	65,000	-	-
			<i>Allocated to cities with a high rate of crime.</i>						
336	06	21	CRIMINAL JUSTICE - VIOLENT CRIMES / POPULATION	10,731	3,828	4,079	4,000	-	-
			<i>Allocated to cities with a high violent crime rate.</i>						
336	06	26	CRIMINAL JUSTICE DCD - SPECIAL PROGRAMS	13,028	13,701	14,526	14,000	-	-
			<i>Programs 1 through 3 which include: innovative law enforcement strategies, at risk children's programs, and domestic violence programs.</i>						
336	06	51	IMPAIRED DRIVING	1,683	1,776	2,031	2,000	-	-
			<i>For the implementation of DUI statutes.</i>						
337	21	00	DRUG TASK FORCE GRANT SHARE	113,268	116,902	121,402	134,000	-	-
			<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>						
361	10	00	INVESTMENT INTEREST	605	170	27	150	-	-
			<i>Investment of idle cash.</i>						
369	90	00	SEIZURES/FORFEITURES	416	1,119	600	1,000	-	-
397	00	02	TRANSFER FROM GENERAL FUND	57,709	82,485	70,000	72,778	-	-
TOTAL CRIMINAL JUSTICE FUND REVENUES				\$ 336,072	\$ 363,031	\$ 333,062	\$ 327,050	\$ -	\$ -

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

FUND 120-40			CRIMINAL JUSTICE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 78,068	\$ 83,054	\$ 34,122	\$ -	\$ -	\$ -
521	30	110	DRUG TASK FORCE - SALARIES <i>Salaries for 2 Officers assigned the Drug Task Force.</i>	173,189	182,471	187,310	202,000	-	-
521	30	111	DRUG TASK FORCE - OVERTIME <i>Overtime for 2 Officers assigned the Drug Task Force.</i>	2,536	8,414	12,923	13,250	-	-
521	30	140	DRUG TASK FORCE - EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	1,755	1,759	1,647	1,700	-	-
521	30	200	DRUG TASK FORCE - BENEFITS <i>Benefits for 2 Officers assigned the Drug Task Force.</i>	59,726	69,187	78,035	90,000	-	-
521	30	310	COMMUNITY ORIENTED POLICING - SUPPLIES <i>Children and youth programs.</i>	6,051	5,136	5,470	6,000	-	-
521	31	420	TELEPHONE/POSTAGE	2,697	1,874	2,085	2,100	-	-
521	90	490	EMERGENCY SUPPORT SHELTER (DCD #3) <i>Contribution to the Emergency Support Shelter.</i>	6,050	5,136	5,470	6,000	-	-
521	90	510	TASK FORCE COUNTY MATCH	6,000	6,000	6,000	6,000	-	-
TOTAL CRIMINAL JUSTICE FUND EXPENDITURES				\$ 336,072	\$ 363,031	\$ 333,062	\$ 327,050	\$ -	\$ -

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 60,160	\$ 63,506	\$ 97,454	\$ 80,091	\$ 56,191	\$ 39,341
317	90	00	VEHICLE LICENSING FEE <i>Annual fee for each vehicle registered within City limits.</i>	203,346	218,948	204,237	200,000	205,000	205,000
TOTAL TBD FUND REVENUES				\$ 263,506	\$ 282,454	\$ 301,691	\$ 280,091	\$ 261,191	\$ 244,341

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
509	00	000	ENDING FUND BALANCE	\$ 63,506	\$ 97,454	\$ 80,091	\$ 56,191	\$ 39,341	\$ 20,291
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	221,600	223,900	221,850	224,050
TOTAL TBD FUND EXPENDITURES				\$ 263,506	\$ 282,454	\$ 301,691	\$ 280,091	\$ 261,191	\$ 244,341

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 206-46			2011 LIMITED TAX G. O. BOND FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 2,671,773	\$ 2,171,481	\$ 2,225,767	\$ 2,264,147	\$ -	\$ -
361	10	00	INVESTMENT INTEREST	46,146	7,343	420	4,000	-	-
366	10	00	INTEREST - INTERFUND LOAN	5,846	9,840	828	2,000	-	-
369	90	00	MISCELLANEOUS <i>Receipts from Mitigation Bank and sale of City properties.</i>	48,616	37,702	37,669	-	-	-
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2011 G.O. BOND <i>2021: \$212,185 Capital projects Fund.</i> <i>2022: \$211,660 Capital projects Fund.</i>	209,533	435,233	211,500	211,800	212,185	211,660
397	00	01	TRANSFER FROM VARIOUS FUNDS FOR 2016 G.O. BOND <i>2021: \$221,850 TBD Fund.</i> <i>2022: \$224,050 TBD Fund.</i>	223,200	-	221,600	223,900	221,850	224,050
TOTAL 2003 LTD TAX BOND FUND REVENUES				\$ 3,205,114	\$ 2,661,599	\$ 2,697,784	\$ 2,705,847	\$ 434,035	\$ 435,710

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 206-46			2011 LIMITED TAX G.O. BOND FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 2,171,481	\$ 2,225,767	\$ 2,264,147	\$ -	\$ -	\$ -
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2011 G.O. BOND <i>Final payment due December 1, 2028. Balance at end of 2024, \$770,000.</i>	150,000	155,000	160,000	165,000	170,000	175,000
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2016 G.O. BOND <i>Final payment due December 1, 2035. Balance at end of 2024, \$1,960,000.</i>	130,000	135,000	135,000	140,000	140,000	145,000
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	59,533	55,932	51,437	46,800	41,435	35,910
592	19	830	2016 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	93,200	89,300	86,600	83,900	81,100	78,300
592	19	890	MISCELLANEOUS DEBT SERVICE COSTS <i>Miscellaneous bank charges.</i>	900	600	600	1,500	1,500	1,500
597	00	00	TRANSFER TO PARK FUND	600,000	-	-	-	-	-
597	00	00	TRANSFER TO OTHER FUND	-	-	-	2,268,647	-	-
TOTAL 2003 LTD TAX BOND FUND EXPENDITURES				\$ 3,205,114	\$ 2,661,599	\$ 2,697,784	\$ 2,705,847	\$ 434,035	\$ 435,710

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 301-60			CAPITAL PROJECTS FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 341,828	\$ 316,419	\$ 262,438	\$ 321,312	\$ 220,512	\$ 236,077
318	34	00	REAL ESTATE EXCISE TAXES <i>Revenues from the locally imposed REET (1/4 of 1%).</i>	179,223	155,579	270,148	110,000	225,000	200,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	4,900	1,373	226	1,000	2,750	2,000
TOTAL CAPITAL PROJECTS FUND REVENUES				\$ 525,951	\$ 473,371	\$ 532,812	\$ 432,312	\$ 448,262	\$ 438,077

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 301-60			CAPITAL PROJECTS FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 316,419	\$ 262,438	\$ 321,312	\$ 220,512	\$ 236,077	\$ 226,417
597	00	001	TRANSFER TO FUND 206 <i>For debt service on 2011 G. O. Bond.</i>	209,532	210,933	211,500	211,800	212,185	211,660
TOTAL CAPITAL PROJECTS FUND EXPENDITURES				\$ 525,951	\$ 473,371	\$ 532,812	\$ 432,312	\$ 448,262	\$ 438,077

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 402-24			SOLID WASTE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 267,903	\$ 249,601	\$ 283,923	\$ 307,855	\$ 238,105	\$ 213,905
343	70	11	RESIDENTIAL FEES <i>4% increase for 2023 & 2024.</i>	769,504	843,504	852,376	836,000	894,400	930,176
343	70	12	COMMERCIAL FEES <i>4% increase for 2023 & 2024.</i>	900,935	976,595	965,053	970,000	1,014,000	1,054,560
343	70	13	RESIDENTIAL RECYCLING FEES <i>4% increase for 2023 & 2024.</i>	34,292	34,607	34,568	35,000	35,000	35,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	2,996	656	97	250	1,500	2,000
369	00	00	MISCELLANEOUS	3,055	1,294	1,721	1,000	2,000	2,000
TOTAL SOLID WASTE FUND REVENUES				\$1,978,685	\$2,106,257	\$2,137,738	\$2,150,105	\$2,185,005	\$2,237,641

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 402-24				SOLID WASTE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #				NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	00		ENDING FUND BALANCE	\$ 249,601	\$ 283,923	\$ 307,855	\$ 238,105	\$ 213,905	\$ 164,041
537	10	511		STATE EXAMINER'S CHARGES	3,547	4,090	4,416	4,500	6,200	6,400
537	60	510		COUNTY LANDFILL COSTS	518,100	584,350	595,352	610,000	625,000	640,000
537	70	100		SALARIES	6,993	6,898	7,071	7,300	7,700	7,900
				<i>Solid waste coordinator.</i>						
537	70	200		BENEFITS	2,369	2,318	2,284	1,000	2,500	2,600
				<i>Solid waste coordinator.</i>						
537	70	310		SUPPLIES	2,182	1,998	1,333	2,000	2,500	2,500
537	70	311		ADOPT A STREET	145	96	-	-	-	-
537	70	410		PROFESSIONAL SERVICES (SOLID WASTE)	761,397	796,719	799,663	840,000	870,000	940,000
				<i>Contract with Waste Control. Includes fuel surcharge.</i>						
537	70	411		PROFESSIONAL SERVICES (RECYCLING)	35,860	32,288	15,912	37,800	22,000	23,000
				<i>Waste Control - Drop Box Sites.</i>						
537	70	412		RECYCLING	7,633	837	274	2,000	2,500	2,500
				<i>Promotion & site maintenance.</i>						
537	70	420		POSTAGE	3,918	3,392	3,208	4,200	3,500	3,500
537	70	460		INSURANCE	2,359	2,516	2,593	2,600	2,700	2,700
				<i>Solid Waste Fund share of City Liability insurance.</i>						
537	70	480		HARDWARE MAINTENANCE	186	310	263	500	-	-
				<i>Computer hardware maintenance.</i>						
537	70	481		SOFTWARE MAINTENANCE	25,122	11,244	9,068	11,000	12,000	12,000
				<i>Computer software maintenance for network server.</i>						
537	90	490		MISCELLANEOUS EXPENSE	6,419	2,832	3,322	2,500	3,500	3,500
				<i>Nuisance abatement clean up.</i>						
537	90	530		STATE UTILITY EXCISE TAX	88,672	99,762	101,341	101,200	107,000	111,000
				<i>3.6% Refuse Collection Tax and 1.75% B&O Service Tax.</i>						
537	90	540		CITY B & O TAX	169,872	183,985	184,963	184,100	195,000	202,000
				<i>Payments to General Fund for B & O Taxes at 10%.</i>						
537	90	910		INTERDEPARTMENTAL SERVICES	76,542	76,296	84,741	88,000	94,000	98,000
				<i>Reimburse the General Fund for professional services.</i>						
537	90	911		INTERDEPARTMENTAL SERVICES	17,768	12,403	14,080	13,300	15,000	16,000
				<i>Reimburse the W/S Fund for professional services.</i>						
TOTAL SOLID WASTE FUND EXPENDITURES					1,978,685	2,106,257	2,137,739	2,150,105	2,185,005	2,237,641

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 403-25			WATER FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 4,137,796	\$ 4,907,273	\$ 6,055,433	\$ 4,556,450	\$ 2,688,350	\$ 1,567,376
			<i>Reserves available for spending.</i>						
333	83	51	FEDERAL GRANT	-	30,911	-	-	-	-
336	00	00	INTERGOVERNMENTAL	76,175	-	-	13,000	-	-
			<i>Payments from Cowlitz 2 for improvements at City Shop.</i>						
343	40	23	RESIDENTIAL WATER SALES	1,827,329	1,988,328	2,118,672	2,155,000	2,285,000	2,400,000
			<i>7% increase for 2023 and 2024.</i>						
343	40	24	COMMERCIAL WATER SALES	700,795	684,404	788,183	720,000	856,000	898,000
			<i>7% increase for 2023 and 2024.</i>						
343	40	25	DAVIS TERRACE/PUD WATER SALES	58,969	62,590	63,800	63,000	76,000	80,000
			<i>7% increase for 2023 and 2024.</i>						
343	40	26	INDUSTRIAL WATER SALES	1,124,432	1,136,494	1,298,684	1,240,000	1,444,750	1,515,000
			<i>7% increase for 2023 and 2024.</i>						
343	40	27	CLEANING USAGE FEE	1,150	300	100	2,000	1,000	1,000
343	40	29	WATER CONNECTION FEES	5,150	4,400	4,850	5,000	5,000	5,000
343	40	30	UTILITY FINANCE CHARGE	497	-	-	-	-	-
343	40	42	FIRE SPRINKLER FEES	37,174	33,367	37,790	35,000	38,000	38,000
343	40	91	TURN ON/OFF FEES	46,091	27,409	29,947	30,000	30,000	30,000
344	60	00	PROFESSIONAL SERVICES - AIRPORT	2,111	8,981	2,624	-	2,500	2,500
349	10	00	I. F. SERVICES	40,352	31,622	31,127	39,500	32,500	34,500
361	10	00	INVESTMENT INTEREST	89,960	29,089	4,723	12,000	40,000	45,000
369	90	00	MISCELLANEOUS REVENUES	7,730	5,270	3,725	10,000	10,000	10,000
TOTAL WATER FUND REVENUES				\$ 8,155,711	\$ 8,950,438	\$ 10,439,658	\$ 8,880,950	\$ 7,509,100	\$ 6,626,376

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 4
EXPENSES

FUND 403-25			WATER FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE <i>Reserves available for spending.</i>	\$ 4,907,273	\$ 6,055,433	\$ 4,556,450	\$ 2,688,350	\$ 1,567,376	\$ 1,549,489
534	10	510	WATER DISTRIBUTION STATE EXAMINER CHARGES	5,015	5,468	5,571	6,000	7,800	8,500
534	50	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, & longevity. Salaries include 1/2 PW Manager, 1/2 W/S Supervisor, 1/2 Dept. Assistant, 1 Dept. Lead, 1/2 Pump Technician, and 3.5 W/S Maint. Technicians.</i>	442,566	429,402	461,439	476,000	487,000	516,000
534	50	110	OVERTIME & STANDBY	79,972	77,366	89,061	90,000	100,000	100,000
534	50	120	PART TIME HELP	18,044	-	15,705	21,600	28,000	28,000
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	173,086	153,592	57,602	221,000	239,000	246,000
534	50	310	SUPPLIES <i>Cross connection supplies, pipe, meters, valves, hydrants and meter boxes.</i>	114,896	167,579	208,153	160,000	200,000	200,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	428	157	214	500	800	800
534	50	321	FUEL - VEHICLES	18,372	11,199	16,988	19,000	23,000	23,000
534	50	350	TOOLS <i>Tools for service trucks.</i>	704	973	13,752	3,000	3,000	3,000
534	50	351	DATA PROCESSING EQUIPMENT	-	3,580	9,726	-	10,000	10,000
534	50	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	64,546	26,740	58,626	35,000	60,000	60,000
534	50	420	PHONE & POSTAGE	15,062	12,777	14,472	14,000	14,000	14,000
534	50	430	TRAVEL <i>Continued education and misc. seminars.</i>	1,348	3,119	3,785	5,000	5,000	5,000
534	50	440	ADVERTISING <i>Legal advertising.</i>	49	170	-	-	100	100
534	50	460	INSURANCE	53,001	54,013	50,010	57,000	76,000	83,000
534	50	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	35,110	32,833	33,803	48,000	45,000	45,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Leak detection asphalt repairs & meter repairs.</i>	20,536	16,184	50,696	40,000	50,000	80,000
534	50	481	SHOP AND RADIO REPAIR	779	1,639	2,479	2,000	2,000	2,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 4
EXPENSES

FUND 403-25			WATER FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
534	50	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	186	310	263	300	300	300
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	39,931	26,806	22,907	20,000	25,000	25,000
534	50	486	VEHICLE MAINTENANCE	46,079	39,773	35,071	40,000	45,000	45,000
534	50	490	MISCELLANEOUS EXPENSES <i>Dept. oh Health licenses, CDL renewals, & registrations.</i>	6,847	10,359	10,297	12,500	12,500	12,500
534	50	451	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers, man lifts.</i>	1,823	-	341	2,500	2,500	2,500
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 distribution).</i>	101,297	104,342	114,422	114,000	129,000	135,000
534	50	541	CITY B & O TAX <i>1.75% of connection chg/turn-on (1/2 distribution).</i>	187,926	193,951	212,820	210,500	234,600	246,200
534	50	910	INTERDEPARTMENTAL SERVICES <i>10% of water sales (1/2 distribution).</i>	85,627	89,893	96,819	100,200	106,500	111,000
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Reimburse the General Fund for professional services.</i>	27,280	16,778	19,108	15,000	25,000	25,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>To reimburse General Fund for engineering services.</i>	87,000	477,000	120,600	124,600	120,600	120,600
534	50	953	OFFICE RENTAL <i>For future replacement of vehicles & equipment.</i>	6,000	6,000	6,000	6,000	6,000	6,000
582	34	720	2020 BOND ISSUE PAYMENTS - PRINCIPAL <i>Balance after 2024 payment \$3,440K. 2040 payoff.</i>	225,000	225,000	257,500	263,000	293,515	307,084
582	34	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2024 payment \$2,805K. 2035 payoff.</i>	253,873	254,379	237,974	254,000	255,000	255,000
592	34	840	DEBT ISSUE COSTS	727	68,599	237	1,000	1,000	1,000
592	34	833	ANNUAL INTEREST PAYMENT - SRF LOANS <i>Semi-annual interest payments. 2035 payoff.</i>	64,738	60,098	56,220	54,000	53,544	49,720
592	34	830	ANNUAL INTEREST PAYMENT REVENUE BOND <i>Semi-annual interest payments. 2040 payoff.</i>	145,765	136,726	97,899	112,000	119,303	110,497
594	34	630	CAPITAL EXPENSE - STRUCTURES <i>Public Works fence, pavement, gate, building paint</i>	27,138	-	-	160,000	150,000	150,000
594	34	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc. pump replacements. Security Camera</i>	450	-	-	40,000	80,000	80,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	200,000	500,000	2,253,500	2,233,000	1,759,812	744,836
WATER DISTRIBUTION - SUB TOTAL				2,551,201	3,206,805	4,634,060	4,960,700	4,769,874	3,851,637

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 3 of 4
EXPENSES

FUND 403-25			WATER FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
			WATER TREATMENT						
538	10	510	STATE EXAMINER CHARGES	5,015	5,468	5,571	6,000	7,800	8,100
538	40	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, and longevity. Salaries include one WTP Supervisor and two WTP Operators.</i>	155,852	148,424	150,647	193,000	161,000	166,000
538	40	110	OVERTIME	3,191	4,052	3,296	4,150	5,000	5,000
538	40	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	58,428	51,379	18,692	86,000	74,000	78,000
538	40	310	SUPPLIES <i>Water Treatment Plant chemicals.</i>	90,949	53,653	55,670	71,000	95,000	100,000
538	40	311	SUPPLIES - PURCHASE WATER <i>Purchase water from the City of Longview.</i>	-	27,170	247,522	55,000	50,000	50,000
538	40	321	FUEL - VEHICLES	683	675	897	650	1,000	1,000
538	40	350	TOOLS <i>Misc. hand tools.</i>	966	-	533	800	1,000	1,000
538	40	410	PROFESSIONAL SERVICES - TESTING <i>Meter reading, DOH testing and backflow testing.</i>	24,273	17,326	8,908	21,000	21,000	21,000
538	40	420	TELEMETERING/PHONE/POSTAGE <i>Telemetry for SE reservoir and PUD systems.</i>	5,339	5,148	5,423	5,600	5,600	5,600
538	40	430	TRAVEL <i>Miscellaneous training and seminars.</i>	514	1,298	-	750	2,000	2,000
538	40	440	ADVERTISING <i>Job posting, supplies, and bid advertisements.</i>	-	-	-	-	100	100
538	40	460	INSURANCE	53,001	54,013	50,009	57,000	76,000	83,000
538	40	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	129,750	114,001	117,270	117,000	120,000	120,000
538	40	480	WATER TREATMENT PLANT MAINTENANCE <i>Pump repairs.</i>	22,466	14,691	24,728	40,000	50,000	60,000
538	40	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	186	310	263	35,000	2,000	2,000
538	40	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	3,116	1,074	1,209	3,200	8,000	8,000
538	40	486	VEHICLE MAINTENANCE	57	70	70	500	1,000	1,000
538	40	490	MISCELLANEOUS EXPENSE <i>Includes Dept. of Health operating permits & security services.</i>	11,786	10,886	9,908	13,300	14,000	14,000
538	40	451	EQUIPMENT RENTAL	-	-	-	250	250	250

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 4 of 4
EXPENSES

FUND 403-25			WATER FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
538	40	530	STATE UTILITY EXCISE TAX 5.029% of water sales (1/2 Wat. Treatment). 1.75% of connection chg/turn-on (1/2 treatment).	101,297	104,342	114,422	114,000	129,000	135,000
538	40	541	CITY B & O TAX 10% of gross revenues.	187,926	193,951	212,820	210,500	234,600	246,200
538	40	910	INTERDEPARTMENTAL SERVICES Reimburse the General Fund for professional services.	90,000	89,893	96,819	100,200	106,500	111,000
538	40	911	PROFESSIONAL SERVICES - ENGINEERING To reimburse General Fund for engineering services.	381	198	387	5,000	1,000	1,000
538	40	953	OFFICE RENTAL Rental charges for office space at City Hall.	6,000	6,000	6,000	6,000	6,000	6,000
582	38	770	ANNUAL PRINCIPAL PAYMENT - SRF LOANS State Revolving Fund loans to finance Water Treatment Plant construction the City. Paid off in 2022.	187,506	187,506	79,592	80,000	-	-
592	38	831	ANNUAL INTEREST PAYMENT - SRF LOANS To finance Water Treatment Plant construction. Paid off in 2022.	10,189	5,248	2,090	2,000	-	-
594	40	640	CAPITAL EXPENSE - EQUIPMENT	97	-	189	4,000	-	-
WATER TREATMENT - SUB TOTAL				1,148,968	1,096,776	1,212,935	1,231,900	1,171,850	1,225,250
TOTAL WATER FUND EXPENDITURES				\$ 8,607,442	\$ 10,359,014	\$ 10,403,445	\$ 8,880,950	\$ 7,509,100	\$ 6,626,376

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 404-17			WATER CAPITAL RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ -	\$ -	\$ 254,824	\$ 2,299,095	\$ 2,419,095	\$ 5,182,907
334	00	00	STATE GRANTS	-	-	2,019	-	-	-
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	2,363	20	3	2,700	50,000	50,000
382	80	00	SRF LOAN PROCEEDS	-	-	-	-	5,000,000	-
385	40	00	CAPITAL RECOVERY CHARGES - WATER <i>Fees charged for water hook-up.</i>	125,103	54,970	58,761	35,000	40,000	40,000
397	00	00	TRANSFER FROM WATER/SEWER <i>Transfer from W/S to complete projects.</i>	200,000	500,000	2,253,500	2,233,000	1,759,812	744,836
TOTAL WATER CAPITAL RESERVE FUND REVENUES				\$327,466	\$554,990	\$2,569,107	\$4,569,795	\$9,268,907	\$6,017,743

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 404-17			WATER CAPITAL RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ -	\$ 254,824	\$ 2,299,095	\$ 2,419,095	\$ 5,182,907	\$ 1,366,743
534	10	530	STATE UTILITY TAX	1,881	934	1,028	700	1,000	1,000
			1.75% of Capital Recovery charges.						
534	50	490	MISCELLANEOUS	381	-	3,791	-	-	-
594	10	005	MINOR ROAD RESERVOIR UPGRADES	279,769	9,117	-	-	-	-
594	14	414	AERIAL MAPPING	-	-	-	-	60,000	-
594	17	401	WEST KELSO COWLITZ WAY CONNECTION	1,238	11,858	15,322	850,000	850,000	-
594	17	002	WATER SYSTEM PLAN UPDATE	40,559	147,790	86,320	-	-	-
594	34	631	ANNUAL REPLACEMENT PROGRAM	-	-	-	275,000	300,000	300,000
594	20	002	PAXTON SUPPLY LINE	-	-	98,316	1,270,000	-	-
594	20	632	WEST MAIN PHASE 2	-	-	56,739	-	-	-
594	21	631	DAVIS TERRACE METER REPLACEMENT	-	-	4,949	-	-	-
594	21	632	NORTH PACIFIC UPGRADES	-	-	9,050	250,000	-	-
594	21	634	TREATMENT PLANT VFD REPLACEMENT	-	-	-	600,000	600,000	-
594	21	635	MILL STREET WELL	-	-	-	50,000	-	-
594	21	638	EMERGENCY RESPONSE PLAN UPGRADE	-	-	3,578	30,000	-	-
594	21	639	RANNEY WELL CLEANING	-	-	30,658	-	-	-
594	22	631	SOURCE EVALUATION STUDY	-	-	-	225,000	200,000	-
594	22	632	NORTH KELSO TRANSMISSION LINE	-	-	-	210,000	-	-
594	22	633	LONGVIEW INTERTIE UPSIZE	-	-	-	250,000	225,000	-
594	23	631	SOURCE/SUPPLY IMPLEMENTATION	-	-	-	-	1,000,000	3,000,000
594	23	632	MINOR ROAD TRANSMISSION REPAIR	-	-	-	-	600,000	-
594	23	633	GRADE STREET SUPPLY LINE PH3	-	-	-	-	200,000	1,100,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

FUND 404-17			WATER CAPITAL RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
594	23	634	HAUSSLER PUMP STATION REHAB DESIGN	-	-	-	-	50,000	-
594	24	631	N. KELSO TRANSMISSION REDPATH TO DIRK	-	-	-	-	-	250,000
TOTAL WATER CAPITAL RES. FUND EXPENDITURES				\$ 323,828	\$ 424,523	\$ 2,608,846	\$ 6,429,795	\$ 9,268,907	\$ 6,017,743

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 405-25				2019	2020	2021	2022	2023	2024
SEWER FUND				Actual	Actual	Actual	Budget	Budget	Budget
ACCOUNT #			NARRATIVE						
308	00	00	BEGINNING FUND BALANCE	\$ 1,276,822	\$ 1,193,176	\$ 3,212,882	\$ 3,310,615	\$ 1,351,620	\$ 1,404,663
			<i>Reserves available for spending.</i>						
333	83	51	FEDERAL GRANT	-	23,527	-	-	-	-
336	00	00	INTERGOVERNMENTAL	76,175	-	-	13,000	-	-
			<i>Payments from Cowlitz 2 for improvements at City Shop.</i>						
343	50	21	RESIDENTIAL SEWER	2,720,491	2,734,014	2,812,355	2,880,000	2,940,000	2,997,000
			<i>3% increase for 2023 and 2024.</i>						
343	50	22	COMMERCIAL SEWER	1,240,048	1,357,547	1,444,849	1,420,000	1,505,000	1,535,000
			<i>3% increase for 2023 and 2024.</i>						
343	50	23	INDUSTRIAL SEWER	1,571,291	1,525,784	1,705,976	1,588,000	1,785,000	1,820,000
			<i>3% increase for 2023 and 2024.</i>						
344	60	00	CHARGES FOR PROFESSIONAL SERVICES	2,111	10,938	2,624	-	-	-
349	10	00	I. F. SERVICES	40,351	31,622	31,127	39,500	32,500	34,500
361	10	00	INVESTMENT INTEREST	26,314	5,527	217	1,500	25,000	25,000
TOTAL SEWER FUND REVENUES				\$ 6,953,603	\$ 6,882,135	\$ 9,210,030	\$ 9,252,615	\$ 7,639,120	\$ 7,816,163

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 405-25				2019	2020	2021	2022	2023	2024
SEWER FUND									
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	00	ENDING FUND BALANCE	\$ 1,193,176	\$ 3,212,882	\$ 3,310,615	\$ 1,351,620	\$ 1,404,663	\$ 1,477,032
535	10	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, & longevity. Salaries include 1/2 PW Manager, 1/2 W/S Supervisor, 1/2 Dept. Assistant, 1 Dept. Lead, 1/2 Pump Technician, and 3.5 W/S Maint. Technicians.</i>	441,163	429,381	461,438	476,000	487,000	516,000
535	10	110	OVERTIME & STANDBY	55,959	17,577	18,728	20,000	50,000	50,000
535	10	120	PART TIME HELP	18,573	-	15,705	21,600	28,000	28,000
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	187,195	110,838	31,689	221,000	225,000	232,000
535	10	310	SUPPLIES	80,266	69,419	78,931	70,000	90,000	90,000
535	10	320	FUEL - EMERGENCY GENERATOR	508	416	1,013	1,500	1,500	1,500
535	10	350	TOOLS <i>Tools for service trucks.</i>	662	214	1,594	2,500	2,500	2,500
535	10	351	DATA PROCESSING EQUIPMENT <i>Miscellaneous computer replacements.</i>	-	3,580	-	-	-	-
535	10	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	45,609	9,835	1,929	25,000	25,000	25,000
535	10	420	PHONE/POSTAGE	18,508	16,491	15,697	17,000	17,000	17,000
535	10	430	TRAVEL <i>Continued education.</i>	908	310	50	3,000	2,000	2,000
535	10	460	INSURANCE	116,466	91,001	71,742	94,000	96,000	105,000
535	10	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	23,357	25,636	27,685	35,000	35,000	35,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, concrete repair and sewer pump station cleaning and pump replacement.</i>	80,098	217,710	20,570	80,000	200,000	200,000
535	10	481	SHOP AND RADIO REPAIR	779	1,639	2,479	1,500	2,000	2,000
535	10	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	186	310	263	500	500	500
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	40,542	27,452	21,825	16,000	30,000	30,000
535	10	490	MISCELLANEOUS EXPENSES <i>Training, clothing and laundry.</i>	6,763	7,288	11,556	8,000	10,000	10,000
535	10	451	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	1,518	17,101	24,792	5,000	10,000	10,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 2
EXPENSES

FUND 405-25			SEWER FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
535	10	510	REGIONAL SEWAGE TREATMENT <i>Based on actual average flow.</i>	2,934,347	2,365,879	2,348,497	2,300,000	2,400,000	2,400,000
535	10	511	BEACON HILL <i>For West Kelso Interceptor.</i>	-	-	4,690	2,345	2,345	2,345
535	10	413	STATE EXAMINER CHARGES	6,687	7,291	7,428	8,000	10,400	10,800
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to TRWWA.</i>	86,954	108,453	120,110	121,000	132,000	136,000
535	10	541	CITY B & O TAX <i>10% of gross sewer revenues.</i>	552,235	560,203	591,631	588,800	623,000	635,200
535	10	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	115,627	119,857	129,092	133,600	142,000	148,000
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	15,914	24,964	25,526	22,000	25,000	25,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	57,996	318,000	80,400	80,400	100,000	100,000
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000	6,000	6,000	6,000	6,000
535	50	321	FUEL - VEHICLES	18,372	11,199	16,988	19,000	20,000	20,000
535	50	481	VEHICLE MAINTENANCE	46,297	39,773	35,075	40,000	40,000	40,000
582	35	720	REVENUE BOND - PRINCIPAL <i>Balance after 2024 payment \$675K. 2040 payoff.</i>	-	-	52,500	52,500	31,485	21,435
592	35	830	REVENUE BOND - INTEREST	-	33,792	30,179	39,750	32,916	20,490
594	35	630	CAPITAL EXPENSE - STRUCTURES <i>Public Works fence, pavement, gate, building paint</i>	27,135	-	-	180,000	150,000	150,000
594	35	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc. pump repair/replacements.</i>	6,107	-	-	40,000	50,000	50,000
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects..</i>	810,000	475,000	1,472,500	3,170,000	1,157,811	1,217,361
TOTAL SEWER FUND EXPENDITURES				\$ 6,995,907	\$ 8,329,491	\$ 9,038,917	\$ 9,252,615	\$ 7,639,120	\$ 7,816,163

96

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 407-52			DRAINAGE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE	\$ 100,611	\$ 146,242	\$ 284,681	\$ 363,912	\$ 401,862	\$ 401,862
			<i>Reserves available for spending.</i>						
333	83	51	FEDERAL GRANTS	-	-	33,067	-	-	-
334	01	81	STATE GRANTS	-	61,933	-	-	25,000	25,000
343	83	00	RESIDENTIAL REVENUE	486,806	486,552	477,206	490,000	480,000	480,000
			<i>No rate increase in 2023 and 2024.</i>						
343	83	10	COMMERCIAL REVENUE	329,485	328,626	329,547	330,000	330,000	330,000
			<i>No rate increase in 2023 and 2024.</i>						
344	60	00	CHARGES FOR PROFESSIONAL SERVICES	4,785	1,158	3,318	-	3,500	3,500
349	10	00	I.F. SERVICES	2,397	-	20,446	7,500	-	-
349	32	00	ENGINEERING SERVICES	9,223	1,555	-	10,000	10,000	10,000
361	10	00	INVESTMENT INTEREST	1,848	518	85	1,000	-	-
			<i>Investment of idle cash.</i>						
369	90	00	MISCELLANEOUS	264	59	-	500	-	-
TOTAL DRAINAGE FUND REVENUES				\$ 935,419	\$ 1,026,643	\$ 1,148,350	\$ 1,202,912	\$ 1,250,362	\$ 1,250,362

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 2
EXPENSES

FUND 407-52				2019	2020	2021	2022	2023	2024
DRAINAGE FUND				Actual	Actual	Actual	Budget	Budget	Budget
ACCOUNT #			NARRATIVE						
508	00	000	ENDING FUND BALANCE	\$ 146,242	\$ 284,681	\$ 363,912	\$ 401,862	\$ 401,862	\$ 201,862
531	10	510	STATE EXAMINER CHARGES	1,406	1,678	1,232	1,900	1,700	1,800
531	34	410	NPDES COMPLIANCE	16,877	12,341	39,096	25,000	25,000	25,000
			<i>Phase 2 compliance.</i>						
531	50	100	SALARIES	219,462	129,925	173,610	220,000	240,000	249,000
			<i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: 1.5 maintenance tech & .5 Lead. and 1 Senior Eng.</i>						
531	50	110	OVERTIME	1,349	4,255	1,299	3,300	5,000	5,000
531	50	200	BENEFITS	65,174	26,294	(5,172)	86,000	113,000	118,000
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>						
531	50	310	SUPPLIES	8,466	7,375	11,207	10,500	15,000	15,000
			<i>Includes catch basins, manholes, pipe, material, and miscellaneous supplies.</i>						
531	50	320	FUEL - VEHICLES	6,495	2,776	6,777	6,700	7,500	7,500
531	50	350	SMALL TOOLS/EQUIPMENT	-	-	-	750	2,000	2,000
531	50	410	PROFESSIONAL SERVICES	19,532	636	762	750	750	750
			<i>Drug & alcohol testing. Includes stormwater permit.</i>						
531	50	420	TELEPHONE/POSTAGE	6,357	5,719	5,661	5,700	5,800	5,800
531	50	430	TRAVEL	532	25	643	1,250	1,500	1,500
531	50	460	INSURANCE	69,278	44,020	46,643	45,000	49,000	54,000
531	50	470	ELECTRICITY	1,336	1,071	1,376	2,500	2,000	2,000
531	50	471	WATER/SEWER/GARBAGE	1,491	1,382	1,543	1,600	1,600	1,600
531	50	480	STORM SEWER REPAIR AND MAINTENANCE	15,943	47,583	2,043	52,000	55,000	55,000
			<i>Storm sewer cleaning and equipment rentals.</i>						
531	50	481	HARDWARE MAINTENANCE	248	310	263	600	600	600
			<i>Maintain utility hardware.</i>						
531	50	482	SOFTWARE MAINTENANCE	24,986	7,224	8,015	3,500	8,000	8,000
			<i>Computer software maintenance for utility programs.</i>						
531	50	483	STREET SWEEPING	-	-	-	500	500	500
531	50	487	VEHICLE MAINTENANCE	12,835	18,698	11,204	16,000	16,000	16,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 2 of 2
EXPENSES

FUND 407-52			DRAINAGE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues & subs.</i>	3,695	4,326	6,146	12,000	10,000	10,000
531	50	530	STATE UTILITY TAX <i>1.75% tax on gross revenues.</i>	11,450	12,863	13,162	14,000	13,500	13,500
531	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	62,784	66,331	69,835	74,000	78,000	81,000
531	50	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering support.</i>	9,150	28,442	19,888	25,000	25,000	25,000
531	50	912	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Manager and departmental assistant services.</i>	24,759	19,847	19,382	23,000	20,000	21,000
531	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>To fund future purchase of vehicles.</i>	23,004	23,000	23,000	30,000	40,000	40,000
594	34	642	EQUIPMENT	-	-	-	1,000	-	-
597	00	000	TRANSFER TO STORMWATER CAPITAL	150,000	150,000	314,000	138,500	112,050	288,950
TOTAL DRAINAGE FUND EXPENDITURES				\$ 902,851	\$ 900,802	\$ 1,135,527	\$ 1,202,912	\$ 1,250,362	\$ 1,250,362

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 408-28			SEWER CAPITAL RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 1,791,417	\$ 2,607,184	\$ 2,881,265	\$ 4,069,798	\$ 2,861,398	\$ 679,209
333	20	25	FEDERAL GRANTS	-	16,928	305,500	-	-	-
334	00	00	STATE GRANTS	-	-	27,100	-	-	-
361	10	00	INVESTMENT INTEREST <i>Investment of Idle cash.</i>	39,741	11,135	1,839	10,000	50,000	50,000
385	50	00	CAPITAL RECOVERY CHARGES - SEWER <i>Fees charged for sewer hook-up.</i>	43,249	18,220	26,675	20,000	20,000	20,000
397	00	02	TRANSFER FROM WATER/SEWER <i>These funds will be transferred from the Sewer Fund 405 as needed to complete Sewer Rehab projects.</i>	810,000	475,000	1,472,500	3,170,000	1,157,811	1,217,361
TOTAL SEWER CAPITAL RESERVE FUND REVENUES				\$ 2,684,407	\$ 3,128,467	\$ 4,714,879	\$ 7,269,798	\$ 4,089,209	\$ 1,966,570

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 408-28			SEWER CAPITAL RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 2,607,184	\$ 2,881,265	\$ 4,069,798	\$ 2,861,398	\$ 679,209	\$ 1,341,570
535	19	410	SEWER SERVICE AREA STUDY	58,141	30,922	16,180	-	-	-
594	23	410	AERIAL MAPPING	-	-	-	-	60,000	-
535	50	530	STATE UTILITY TAX	650	306	467	400	-	-
			<i>1.75% of Capital Recovery Charges.</i>						
535	80	490	MISCELLANEOUS	-	-	1,721	-	-	-
594	17	002	UNDERGROUND TANK REMOVAL	-	-	-	300,000	500,000	-
594	19	001	ANNUAL REPLACEMENT PROGRAM	18,432	179,079	-	400,000	-	500,000
594	19	631	DONATION PUMP STATION PRELIMINARY DESIGN	-	-	-	2,850,000	-	-
594	20	631	SEWER IMPROVEMENTS WEST MAIN PHASE 2	-	19,570	417,557	-	-	-
594	21	631	NORTH PACIFIC SEWER IMPROVEMENTS	-	-	63,332	858,000	-	-
594	23	631	DONATION PUMP STATION FINAL DESIGN/CONST.	-	397	162,753	-	2,850,000	-
594	24	631	MT BRINYON PUMP STATION REHAB	-	-	-	-	-	125,000
TOTAL SEWER CAPITAL RES. FUND EXPENDITURES				\$ 2,684,407	\$ 3,111,539	\$ 4,731,808	\$ 7,269,798	\$ 4,089,209	\$ 1,966,570

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 469-47			WATER DEPOSIT FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
389	00	00	CUSTOMER DEPOSITS <i>Receipts for customer deposits for water/sewer utility service.</i>	\$ 49,073	\$ 70,850	\$ 75,275	\$ 200,000	\$ 100,000	\$ 100,000
TOTAL WATER DEPOSIT FUND REVENUES				\$ 49,073	\$ 70,850	\$ 75,275	\$ 200,000	\$ 100,000	\$ 100,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

FUND 409-47			WATER DEPOSIT FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
589	00	000	REFUNDS OF DEPOSITS <i>Customer deposit refunds based upon good payment history.</i>	\$ 145,404	\$ 76,884	\$ 63,233	\$ 200,000	\$ 100,000	\$ 100,000
TOTAL WATER DEPOSIT FUND EXPENDITURES				\$ 145,404	\$ 76,884	\$ 63,233	\$ 200,000	\$ 100,000	\$ 100,000

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 410-52			STORMWATER CAPITAL FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 288,454	\$ 375,365	\$ 488,319	\$ 796,569	\$ 491,569	\$ 168,619
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	5,595	1,568	259	1,500	15,000	15,000
379	80	00	CAPITAL RECOVERY - STORMWATER	33,986	3,471	7,657	10,000	10,000	10,000
397	00	00	TRANSFER FROM STORMWATER OPERATIONS	150,000	150,000	314,000	138,500	112,050	288,950
TOTAL STORMWATER CAPITAL FUND REVENUES				\$ 478,035	\$ 530,404	\$ 810,235	\$ 946,569	\$ 628,619	\$ 482,569

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 410-52			STORMWATER CAPITAL FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 375,365	\$ 488,319	\$ 796,569	\$ 491,569	\$ 168,619	\$ 12,569
531	31	401	ANNUAL DRAINAGE UPGRADES	102,670	42,085	13,666	150,000	70,000	70,000
531	23	410	AERIAL MAPPING	-	-	-	-	30,000	-
594	21	632	NORTH PACIFIC UPGRADES	-	-	-	305,000	-	-
594	23	631	BLOYD STREET STORM DRAIN	-	-	-	-	360,000	-
594	24	631	WEST VISTA STORM DRAIN	-	-	-	-	-	400,000
TOTAL STORMWATER CAPITAL FUND EXPENDITURES				\$ 478,035	\$ 530,404	\$ 810,235	\$ 946,569	\$ 628,619	\$ 482,569

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 413-44			REVENUE BOND FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 114,211	\$ 116,830	\$ 117,563	\$ 117,684	\$ 117,784	\$ 120,784
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash until payments due.</i>	2,619	734	121	100	3,000	3,000
<p><i>This fund was set up in 1992 to accumulate monies to make debt service payments on the 1992 and subsequent revenue bonds.</i></p>									
TOTAL REVENUE BOND FUND REVENUES				\$ 116,830	\$ 117,564	\$ 117,684	\$ 117,784	\$ 120,784	\$ 123,784

Page 1 of 1
EXPENSES107

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 414-45				2019	2020	2021	2022	2023	2024
BOND RESERVE FUND									
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 483,581	\$ 494,151	\$ 130,617	\$ -	\$ -	\$ -
361	10	00	INVESTMENT INTEREST <i>Investment of restricted cash.</i>	10,570	2,966	-	-	-	-
<p><i>This fund was set up in 1992 as part of the revenue bond covenant which requires the City to set up a reserve account in case the city defaults on the 1992 revenue bond.</i></p>									
TOTAL BOND RESERVE FUND REVENUES				\$ 494,151	\$ 497,117	\$ 130,617	\$ -	\$ -	\$ -

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 414-45			BOND RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 494,151	\$ 130,617	\$ -	\$ -	\$ -	\$ -
597	00	000	TRANSFER TO WATER FUND	-	366,500	130,617	-	-	-
TOTAL BOND RESERVE FUND EXPENDITURES				\$ 494,151	\$ 497,117	\$ 130,617	\$ -	\$ -	\$ -

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
REVENUES

FUND 502-33			EQUIPMENT RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 989,518	\$ 1,230,737	\$ 1,605,498	\$ 1,897,799	\$ 1,879,099	\$ 1,898,199
348	00	01	EQUIPMENT RENTAL - STREET	2,683	3,010	2,830	-	4,000	4,000
348	00	02	EQUIPMENT RENTAL - TRAFFIC	322	-	-	-	-	-
348	00	03	EQUIPMENT RENTAL - WATER	-	8,803	2,056	-	3,000	3,000
348	00	04	EQUIPMENT RENTAL - SEWER	-	3,829	2,056	-	4,000	4,000
349	90	01	DEPRECIATION CHARGES - POLICE	150,000	134,000	135,000	135,000	128,500	83,000
349	90	02	DEPRECIATION CHARGES - ENGINEERING	8,300	6,300	6,300	6,300	7,000	7,000
349	90	03	DEPRECIATION CHARGES - COMM. DEVELOPMENT	5,004	5,000	5,000	5,000	5,500	5,500
349	90	04	DEPRECIATION CHARGES - STREET	34,500	34,500	34,500	40,000	40,000	40,000
349	90	05	DEPRECIATION CHARGES - TRAFFIC	21,996	22,000	22,600	25,500	25,000	25,000
349	90	06	DEPRECIATION CHARGES - PARKS	15,516	15,515	15,515	51,000	15,500	15,500
349	90	07	DEPRECIATION CHARGES - WATER	87,000	477,000	120,600	120,600	120,600	120,600
349	90	08	DEPRECIATION CHARGES - DRAINAGE	23,004	23,000	23,000	30,000	40,000	40,000
349	90	10	DEPRECIATION CHARGES - SEWER	57,996	318,000	80,400	80,400	100,000	100,000
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	19,746	5,532	913	2,500	37,500	40,000
395	40	00	PROCEEDS ON SALE OF CAPITAL ASSETS	3,541	91,109	5,747	-	-	-
TOTAL EQUIPMENT RESERVE FUND REVENUES				\$ 1,419,126	\$ 2,378,335	\$ 2,062,015	\$ 2,394,099	\$ 2,409,699	\$ 2,385,799

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 502-33			EQUIPMENT RESERVE FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 1,230,737	\$ 1,605,498	\$ 1,897,799	\$ 1,879,099	\$ 1,898,199	\$ 1,922,799
594	48	640	ENGINEERING FLEET	31,862	-	-	-	-	-
			Purchase new Small SUV for general Dept use.						
594	48	641	STREET FLEET	5,621	-	-	30,000	62,500	175,000
			2023 Tow behind reader board,2023 Roller Trailer,2024 Sweeper						
594	48	642	POLICE FLEET	37,140	258,293	164,216	135,000	128,500	83,000
			2 Vehicles in 2023 and 1 vehicles in 2024.						
594	48	643	TRAFFIC FLEET	-	-	-	20,000	-	-
594	48	644	PARK FLEET	-	-	-	80,000	-	30,000
			997 Z Trac Mower						
594	48	645	WATER FLEET	91,979	308,726	-	220,000	220,000	-
			25-62 Backhoe and half of 25-31 dump truck						
594	48	646	DRAINAGE FLEET	-	-	-	-	2,500	175,000
			2023 Ford Ranger, 2024 Sweeper.						
594	48	648	COMMUNITY DEVELOPMENT FLEET	-	-	-	30,000	48,000	-
			2023 Community Development Ford F-150						
594	48	649	SEWER FLEET	21,787	205,818	-	-	50,000	-
			Half of 25-31 dump truck						
TOTAL EQUIPMENT RESERVE FUND EXPENDITURES				\$ 1,419,126	\$ 2,378,335	\$ 2,062,015	\$ 2,394,099	\$ 2,409,699	\$ 2,385,799

**CITY OF KELSO
2023/2024 PRELIMINARY BUDGET**

Page 1 of 1
REVENUES

FUND 601-34			FIREMEN'S PENSION FUND	2019	2020	2021	2022	2023	2024
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE - RESTRICTED <i>Reserves available for spending.</i>	\$ 625,629	\$ 645,766	\$ 653,474	\$ 629,349	\$ 579,349	\$ 525,089
311	10	00	REAL AND PERSONAL PROPERTY TAXES <i>Up to 22.5 cents per \$1,000 of assessed value.</i>	69,000	75,000	38,000	41,800	-	-
336	06	91	FIRE INSURANCE PREMIUM TAX <i>State remittance.</i>	12,862	13,731	14,223	14,200	14,500	14,750
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	11,360	3,102	512	2,000	12,500	12,500
TOTAL FIREMEN'S PENSION FUND REVENUES				\$ 718,851	\$ 737,599	\$ 706,209	\$ 687,349	\$ 606,349	\$ 552,339

CITY OF KELSO
2023/2024 PRELIMINARY BUDGET

Page 1 of 1
EXPENSES

FUND 601-34 FIREMEN'S PENSION FUND				2019	2020	2021	2022	2023	2024
ACCOUNT # NARRATIVE				Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 645,766	\$ 653,474	\$ 629,349	\$ 579,349	\$ 525,089	\$ 467,779
517	28	290	FIREMEN'S PENSION PAYMENTS <i>Pension benefits for 6 LEOFF 1 firefighters.</i>	47,171	58,713	60,144	63,000	56,200	58,500
517	38	200	PENSIONER'S MEDICAL PAYMENTS <i>Pays premiums and medical costs for 2 LEOFF 1 retirees.</i>	25,865	24,879	16,660	45,000	25,000	26,000
517	70	491	MISCELLANEOUS EXPENSES <i>Various miscellaneous expenditures.</i>	49	533	56	-	60	60
TOTAL FIREMEN'S PENSION FUND EXPENDITURES				\$ 718,851	\$ 737,599	\$ 706,209	\$ 687,349	\$ 606,349	\$ 552,339