

City of Kelso, Washington



FISCAL YEAR 2025/2026 BUDGET

CITY MANAGER Andrew Hamilton

KELSO CITY COUNCIL

Veryl Anderson, Mayor Kim Lefebvre, Deputy Mayor Mike Karnofski Lisa Alexander Keenan Harvey Jim Hill Brian Wood

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ORDINANCE NO. <u>24-4017</u>

AN ORDINANCE RELATING TO MUNICIPAL FINANCE AND ADOPTING A BUDGET FOR THE CITY OF KELSO FOR THE 2025/2026 FISCAL YEARS.

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

SECTION 1. That the City budget for the ensuing biennium of 2025/2026, as the same now appears in the Office of the City Clerk, be and the same is hereby in all respects adopted and

approved.

SECTION 2. That the following are the separate totals of the appropriation total allowed

for each of the following funds:

FUND	2025 Budget	2026 Budget
General	\$15,169,900	\$15,132,700
Street	1,539,000	1,459,400
Arterial Street	21,982,000	13,955,000
Library	770,700	806,300
Kelso Station	75,950	76,850
Stadium	238,600	238,700
Highlander Festival	41,400	41,400
Parks and Recreation	1,347,800	622,100
HUD Grant	60,000	60,000
Transportation Improvement District	1,075,400	222,400
G.O. Bond	441,160	431,130
Capital Projects	214,260	207,230
Solid Waste	2,103,300	2,190,300
Water	7,379,585	7,132,685
Water Capital Reserve	5,176,000	7,401,000
Sewer	7,227,414	7,866,289
Drainage	1,630,375	1,461,550
Sewer Capital Reserve	1,751,000	2,876,000
Drainage Capital Reserve	1,220,000	620,000
Water Guarantee Deposit	120,000	120,000
Equipment Reserve	1,204,000	1,198,000
Firemen's Pension	50,050	52,050
TOTAL APPROPRIATIONS	<u>\$70,817,894</u>	<u>\$64,171,084</u>

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

SECTION 4. This Ordinance shall be in full force and effect on the first day of January, 2025

ADOPTED by the City Council and SIGNED by the Mayor this 17^{th} day of December ,2024.

MAYOR a. Anden

ATTEST/AUTHENTICATION: CLERK

APPROVED AS TO FORM:

ATTORNE av PUBLISHED: _ 2

Finance & Utility Department



360.423.0900 (P) 360.425.9807 (F)

December 31, 2024

To the Honorable Veryl Anderson, Mayor Members of the City Council Citizens of Kelso

I am pleased to present the City's biennial budget for the 2025-2026 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 2025 and 2026 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 \$1,505,325 in General Fund Reserves in 2025 and \$750,675 in 2026. The projected deficit in 2025 stems from the roll-over of \$1,200,000 of the \$1,600,000 allocated to the West Kelso Community Center project from 2024 into 2025. Also in 2025, the City will be hiring a second full-time prosecutor. The projected deficit in 2026 stems from the increased costs related to law enforcement. In addition, this budget proposes the use of unrestricted reserves from other general fund supported funds (Street, Library, Park and Depot Funds) in the amount of \$335,000 in 2025 and \$235,000 in 2026. These reserves were budgeted in previous biennium's and were not used. This budget retains, for the most part, the current level of service to the citizens.

Economic Environment

During the 2023/2024 biennium, certain general fund revenues came in at a rate much higher than was budgeted. Sales and business taxes have outpaced budgetary estimates in both 2023 and 2024 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 less robust economic activity coupled with normalization of inflation for the 2025/2026 biennium.

Challenges for the 2025/2026 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:

- 32% increase in insurance liability rate for 2023 and 21% for 2024.
- Cost-of-Living increases of 3.5% 6% in 2025 and 2026.
- Increases of 5%-7 % in employee health insurance benefits.

		General	Fund Exper	nditures	
General Fund	2022	2023	2024	2025	2026
Departments	Actual	Actual	Budget	Budget	Budget
City Council	\$159,383	\$155,237	\$166,400	\$161,100	\$163,200
Municipal Court	311,729	300,007	348,000	316,000	321,000
City Manager	372,086	417,117	427,100	457,800	485,400
Finance	732,708	734,464	801,900	769,000	822,100
Attorney	275,560	266,883	274,900	469,800	505,700
Police Operations	4,573,060	4,881,156	5,258,900	5,803,300	6,045,500
Police Records	572,899	590,950	625,800	631,500	649,000
Jail	269,125	434,134	530,000	430,000	430,000
General Government	1,927,054	1,743,832	1,324,900	1,453,500	1,454,500
Engineering	903,569	735,184	3,370,200*	3,018,600*	3,406,700*
Community Development	429,994	608,342	712,900	1,488,300	678,600
Fire/Emergency Medical	170,952	170,952	171,000	171,000	171,000
Total Expenditures	<u>\$10,698,119</u>	<u>\$11,039,258</u>	<u>\$14,012,000</u>	<u>\$15,169,900</u>	\$15,132,700

*Includes FAA Grant expenditures.

2025/2026 Revenue Assumptions

Revenue forecasts were made assuming a downturn in the economic conditions from the 2023/2024 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 6.0% over 2023 actual levels in 2025 and another 3.5% in 2026. Sales and Business and Occupation taxes are projected to come in at 91% of 2023 actuals in 2025 and 89% in 2026.

2025/2026 Expenditure Assumptions

Salaries and benefits are the two biggest sources of expenditures in the General, Street, Library, and Park funds. Salary estimates for 2025 and 2026 project the following Cost-of-livingadjustments (COLA's):

Bargaining Unit	2025	2026
Teamsters	3.5%	5.0%
AFSME	5.0%	4.5%
Police Association - Officers	6.0%	6.0%
Police Association - Records	5.0%	5.0%
Non-Represented	0%	3.5%

The number of full-time employees is projected to be 88.3 in 2025 and 90.3 in 2026.

City of	r Keiso I	run-um	e Positio	ons		
	2021	2022	2023	2024	2025	2026
General Government						
Community Development	2.0	3.0	2.0	2.0	4.0	4.0
Finance	7.0	7.0	7.0	7.0	7.0	7.0
City Attorney	1.4	1.4	1.4	1.4	2.4	2.4
Admin.	2.6	2.6	2.6	2.6	2.6	2.6
Engineering	5.0	5.0	5.0	5.0	6.0	6.0
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	24.0	24.0	24.0	25.0	25.0
Civilians	4.4	5.4	5.4	5.4	5.0	5.0
Highways & Streets						
Maintenance	1.0	1.0	1.0	1.0	1.0	1.0
Traffic	1.0	1.0	1.0	1.0	2.0	2.0
Culture and recreation						
Library	6.0	6.0	6.0	6.0	6.3	6.3
Parks	2.0	2.0	2.0	2.0	2.0	2.0
Utilities						
Water	9.0	9.0	9.0	9.0	11.16	11.16
Sewer	7.0	7.0	7.0	7.0	7.84	7.84
Drainage	3.0	3.0	3.0	3.0	2.0	4.0
Total FTE's	80.4	81.4	80.4	80.4	88.3	90.3

City of Kelso Full-time Positions

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 7% in 2025 and 2026 for our PPO Plans and 5% 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 2025 and 2026 include the following:

- 2025 Haussler Road Repairs \$850,000. Funded by Transportation Benefit District.
- 2025 Systemic Safety Improvements 2000. \$750,000. Funded by federal grant.
- 2025 Allen Street/Minor Road Sub-Surface Investigation \$50,000. Funded by road maintenance fees.
- 2025 North Minor Road Guardrail \$75,000. Funded by reserves.
- 2025 SAFE Routes to Schools Kelso High School project \$773,000. Funded by State grant.
- 2025 Pedestrian & Bike Safety project \$649,000. Funded by State grant.
- 2025 CHAP Overlay on Kelso Drive from Paxton Road to Grade Street \$400,000. Funded by State grant.
- 2025 2026 Systemic Safety Improvements 2023. \$1,200,000. Funded by federal grant.
- 2025/2026 Railroad Crossing Construction \$30,000,000. Funded by Federal & State grants.
- 2025/2026 SAFE Routes to Schools Phase 2 project \$595,000. Funded by State grant.
- 2026 Talley Way Corridor Design \$500,000. Funded by Federal grant.

Miscellaneous Funds

The HUD Grant Fund has budgeted for 2025 and 2026 transfers from HUD #1 in the amount of \$60,000 to the general fund for nuisance abatement.

Utility Funds

The city is currently performing a utility rate study to determine what the proper increases should be based on future capital needs, as well as, inflationary adjustments for operations. Based on a preliminary report this budget includes the following rate increases:

	2025*	2026*	
Water - residential & commercial	10.5%	10.5%	
Water – industrial	10.5%	10.5%	
Sewer - residential & commercial	4.5%	4.5%	
Sewer – industrial	4.5%	4.5%	
Stormwater - residential	9.2%	9.1%	
Stormwater - commercial**	N/A	38.0%	
Solid Waste	13.0%	2.0%	
*Rates have not been adopted. ** New rate structure in 2025			

Projects budgeted for 2025 and 2026 include the following:

Water

- 2025 West Kelso Cowlitz Way Connection \$850,000. Funded by water rates.
- 2025 Hazel Street Water Main \$1,000,000. Funded by State grant.
- 2025 West Vista Water Main \$500,000. Funded by water rates.
- 2025/2026 Kelso Drive Transmission Line Repair \$4,400,000. Funded by water rates
- 2025/2026 Mill Street Well \$2,500,000. Funded by Water Rates.
- 2025/2026 Source/Supply Implementation \$500,000. Funded by water rates.
- 2025/2026 Annual Replacement Program \$600,000.
- 2025/2026 Haussler Pump Station Rehab Design \$1,650,000. Funded by water rates.
- 2026 Seventh and Donation Street Transmission Line. \$400,000. Funded by water rates.

Sewer

- 2025 Mt. Brinyon Pump Station Rehab \$750,000. Funded by sewer rates.
- 2025/2026 Annual Replacement Program \$800,000. Funded by sewer rates.
- 2025/2026 Annual Cured In-Place Program \$800,000. Funded by sewer rates.
- 2025/2026 Pump Station Generators \$500,000. Funded by sewer rates.
- 2026 General Plan Update \$150,000. Funded by sewer rates.
- 2026 Telemetry Plan Upgrades \$650,000. Funded by sewer rates.
- 2026 Grade Street Pump Station Upgrade \$975,000. Funded by sewer rates.

In Summary

I am pleased to present the City of Kelso's 2025/2026 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 2025/2026 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 2025 and 2026. 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

2025 FINAL BUDGET

FUND SUMMARY

FUND #	FUND DESCRIPTION	Beginning Fund Balance	Budgeted Revenue	Beg Cash Required	Total Revenue	Appropriated Expenditures	Contribution To Fund Bal	Total Expenditures	Ending Fund Balanc
FUND #	FUND DESCRIPTION	Fund Balance	Revenue	Required	Revenue	Experiatures	TO FUILU Bai	Experiatures	Fund Balanc
001		\$ 12.624.052	\$ 13.664,575	\$ 1,505,325	\$ 15,169,900	\$ 15,169,900	s -	\$ 15,169,900	\$ 11,118,7
	GENERAL FUND STREET MAINTENANCE FUND	\$ 12,624,052 827,341	\$ 13,664,575 1,154,000	385.000	1.539.000	1.539.000	φ -	1.539.000	442,3
			22,098,200		22,098,200	21,982,000	116,200	21,982,000	2,408,5
	ARTERIAL STREET FUND	2,292,357	670,700		770,700	770,700	110,200	770,700	2,400,5
		211,858 10,193	1,300	100,000	1,300	110,100	1,300	770,700	11,4
	PATHS & TRAILS FUND			-	76,750	75,950	800	75,950	58,9
	KELSO STATION FUND	58,170	76,750	20,500	238,600	238,600	800	238.600	251,6
		272,146	218,100 41,400	20,500	41,400	41,400	-	41,400	13.7
	HIGHLANDER FESTIVAL FUND	13,729		50,000	1,347,800	1,347,800	-	1,347,800	314.0
	PARKS & RECREATION FUND	364,054	1,297,800	50,000	61,000	60,000	1,000	60.000	444.1
		493,121	11,000	50,000	61,000	60,000	1,000	60,000	444,
	FACADE IMPROVEMENT FUND	473 787.083	525,000	550,400	1.075.400	1,075,400	-	1.075.400	
	TBD FUND						-	1	236,
	G.O. BOND FUND	196,116	440,160	1,000	441,160 224,000	441,160 214,260	9,740	441,160 214,260	195, 485,
	CAPITAL PROJECTS FUND	476,193	224,000		2,147,000	2,103,300	43,700	2,103,300	465,: 94,0
	SOLID WASTE FUND	50,301	2,147,000	1.845.615	7,379,585	7,379,585	43,700	7,379,585	
	WATER FUND	3,370,521	5,533,970			5,176,000	1	5,176,000	1,524,
	WATER CAPITAL RESERVE FUND	2,923,684	4,351,000	825,000 666,414	5,176,000	7,227,414	-	7,227,414	2,098,
	SEWER FUND	2,602,303	6,561,000		7,227,414 1,630,375	1,630,375	-	1,630,375	1,935,8
		728,668	1,072,250				-	1,751,000	170,
	SEWER CAPITAL RESERVE FUND	4,168,961	1,750,000	1,000	1,751,000 120,000	1,751,000 120,000	-	120,000	4,167,
	WATER GUARANTEE DEPOSIT FUND	242,414	120,000				-		242,4
	DRAINAGE CAPITAL FUND	323,932	987,775	232,225	1,220,000	1,220,000	5 000	1,220,000	91,7
	W/S IMPROV/REFUND BOND FUND	132,444	5,000	-	5,000	-	5,000	4 004 000	137,4
	EQUIPMENT RESERVE FUND	3,162,847	998,500		1,204,000	1,204,000	-	1,204,000	2,957,3
601	FIREMEN'S PENSION FUND	521,820	43,325	6,725	50,050	50,050	-	50,050	515,0
Í	TOTAL	\$ 36,854,781	\$ 63,992,805	\$ 7,002,829	\$ 70,995,634	\$ 70,817,894	\$ 177,740	\$ 70,817,894	\$ 30,029,0

CITY OF KELSO

2026 FINAL BUDGET

FUND SUMMARY

		Beginning	Budgeted	Beg Cash	Total	Appropriated	Contribution	Total	Ending
FUND #	FUND DESCRIPTION	Fund Balance	Revenue	Required	Revenue	Expenditures	To Fund Bal	Expenditures	Fund Balance
	GENERAL FUND	\$ 11,118,727	\$ 14,382,025	\$ 750,675			\$ -	\$ 15,132,700	\$ 10,368,05
	STREET MAINTENANCE FUND	442,341	1,074,400	385,000	1,459,400	1,459,400	-	1,459,400	57,34
102	ARTERIAL STREET FUND	2,408,557	14,061,500	-	14,061,500	13,955,000	106,500	13,955,000	2,515,05
103	LIBRARY FUND	111,858	806,300	-	806,300	806,300	-	806,300	111,85
104	PATHS & TRAILS FUND	11,493	1,300	-	1,300	-	1,300	-	12,79
105	KELSO STATION FUND	58,970	77,250	-	77,250	76,850	400	76,850	59,37
106	STADIUM FUND	251,646	216,100	22,600	238,700	238,700	-	238,700	229,04
107	HIGHLANDER FESTIVAL FUND	13,729	41,400	-	41,400	41,400	-	41,400	13,72
108	PARKS & RECREATION FUND	314,054	572,100	50,000	622,100	622,100	-	622,100	264,05
114	HUD GRANT FUND	444,121	11,000	50,000	61,000	60,000	1,000	60,000	395,12
115	FACADE IMPROVEMENT FUND	473	-	-	-	-	-	-	47
125	TBD FUND	236,683	515,000	-	515,000	222,400	292,600	222,400	529,28
206	G.O. BOND FUND	195,116	430,030	1,100	431,130	431,130	-	431,130	194,01
301	CAPITAL PROJECTS FUND	485,933	10,000	200,000	210,000	207,230	2,770	207,230	288,70
402	SOLID WASTE FUND	94,001	2,189,000	1,300	2,190,300	2,190,300	-	2,190,300	92,70
403	WATER FUND	1,524,906	5,889,000	1,243,685	7,132,685	7,132,685	-	7,132,685	281,22
404	WATER CAPITAL RESERVE FUND	2,098,684	5,428,569	1,972,431	7,401,000	7,401,000	-	7,401,000	126,25
405	SEWER FUND	1,935,889	6,833,000	1,033,289	7,866,289	7,866,289	-	7,866,289	902,600
407	DRAINAGE FUND	170,543	1,298,250	163,300	1,461,550	1,461,550	-	1,461,550	7,24
408	SEWER CAPITAL RESERVE FUND	4,167,961	2,225,000	651,000	2,876,000	2,876,000	-	2,876,000	3,516,96
409	WATER GUARANTEE DEPOSIT FUND	242,414	120,000	-	120,000	120,000	-	120,000	242,414
410	DRAINAGE CAPITAL FUND	91,707	620,000	-	620,000	620,000	-	620,000	91,70
413	W/S IMPROV/REFUND BOND FUND	137,444	4,500	-	4,500	-	4,500	-	141,944
502	EQUIPMENT RESERVE FUND	2,957,347	878,500	319,500	1,198,000	1,198,000	-	1,198,000	2,637,84
601	FIREMEN'S PENSION FUND	515,095	38,750	13,300	52,050	52,050	-	52,050	501,79
ſ	TOTAL	\$ 30,029,692	\$ 57,722,974	\$ 6,857,180	\$ 64,580,154	\$ 64,171,084	\$ 409,070	\$ 64,171,084	\$ 23,581,58

CITY OF KELSO 2025/2026 FINAL BUDGET

COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2024 BUDGET	2025 BUDGET	2026 BUDGET
004				
001	GENERAL FUND	\$ 15,352,500	\$ 15,169,900	\$ 15,132,700
101	STREET MAINTENANCE FUND	1,264,000	1,539,000	1,459,400
102	ARTERIAL STREET FUND	25,470,000	21,982,000	13,955,000
103	LIBRARY FUND	847,000	770,700	806,300
104	PATHS & TRAILS FUND	-	-	-
105	KELSO STATION FUND	667,900	75,950	76,850
106	STADIUM FUND	200,200	238,600	238,700
107	HIGHLANDER FESTIVAL FUND	41,700	41,400	41,400
108	PARKS & RECREATION FUND	2,592,485	1,347,800	622,100
114	HUD GRANT FUND	60,000	60,000	60,000
125	KELSO TRANSPORTATION BENEFIT DIST.	224,050	1,075,400	222,400
206	G.O. BOND FUND	435,710	441,160	431,130
301	CAPITAL PROJECTS FUND	211,660	214,260	207,230
402	SOLID WASTE FUND	2,073,600	2,103,300	2,190,300
403	WATER FUND	5,286,887	7,379,585	7,132,685
404	WATER CAPITAL RESERVE FUND	6,726,000	5,176,000	7,401,000
405	SEWER FUND	6,466,612	7,227,414	7,866,289
407	DRAINAGE FUND	1,048,500	1,630,375	1,461,550
408	SEWER CAPITAL RESERVE FUND	4,386,000	1,751,000	2,876,000
409	WATER GUARANTEE DEPOSIT FUND	100,000	120,000	120,000
410	DRAINAGE CAPITAL RESERVE FUND	710,000	1,220,000	620,000
413	W/S IMPROV/REFUND BOND FUND	-	-	-
502	EQUIPMENT RESERVE FUND	931,500	1,204,000	1,198,000
601	FIREMEN'S PENSION FUND	84,560	50,050	52,050
	TOTAL APPROPRIATIONS	\$75,180,864	\$70,817,894	\$64,171,084

		,	GENERAL FUND 2025/2026 FINAL BUDGET		
FUND:	001 L	DEPT	: 00		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
308	00		BEGINNING FUND BALANCE	\$ 1,505,325	\$ 750,675
			Beginning cash required for operations. GENERAL PROPERTY TAXES		
311	10	00	GENERAL PROPERTY TAXES	1,784,000	1,850,000
			General Fund's allocated portion of Property Taxes. LOCAL RETAIL SALES AND USE TAXES		
313	10			894,800	1,447,800
313	71	00	General Fund's allocated portion of Sales and Use Taxes. LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE	300,000	300,000
313	'	00		300,000	300,000
316	10	00	This portion of sales tax is to be used exclusively for criminal justice purposes. BUSINESS AND OCCUPATIONAL TAXES	950,000	900,000
010					000,000
316	10	10	Based on \$1/thousand of gross receipts for Wholesale, Retail, Manufact & Contra BUSINESS AND OCCUPATIONAL TAXES - MISC	220,000	200,000
			Based on \$2/thousand of gross receipts from service activities.		
316	43	00	B & O TAX - GAS	90,000	90,000
			6% Tax on gross sales.		
316	46	00	B & O TAX - CABLE TV	170,000	170,000
			8% Tax on gross sales.		
316	47	10	B & O TAX - TELEPHONE	70,000	70,000
040	47	20	6% Tax on gross sales. B & O TAX - CELLULAR PHONES	45.000	45.000
316	47	30		45,000	45,000
316	51	00	6% Tax on gross sales. B & O TAX - ELECTRIC (PUD)	800,000	800,000
510			6% Tax on gross sales.	000,000	000,000
316	52	00	B & O TAX - WATER (WATER UTILITY)	535,000	572,000
010	02		Represents 10% tax on gross water receipts.		,
316	54	00	B & O TAX - SEWER (SEWER UTILITY)	645,000	674,000
			Represents 10% tax on gross sewer receipts.		
316	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND)	214,500	219,000
-			Represents 10% tax on gross garbage collection receipts.		
316	70	00	CITY UTILITY TAX	1,393,000	1,463,000
			Represents 10% tax on gross water/sewer/sanitary utility sales.		
316	81	00	GAMBLING EXCISE TAXES	20,000	20,000
			The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.	5 000	5 000
317	20	00	LEASEHOLD EXCISE TAX	5,000	5,000
040	11	00	Lease tax rebated to City by the State based on leased City properties.	120.000	120.000
318	11	00	ADMISSIONS TAXES	130,000	130,000
321	00	00	5% tax on theater patrons. BUSINESS LICENSES	75,000	75,000
521			Business License Fee @ \$50.00 per business.	, 0,000	, 0,000
321	00	10	BUSINESS LICENSES - MISC	1,000	1,000
021			Misc. licenses.	.,	.,
322	10	00	BUILDING PERMITS	140,000	125,000
			Construction permit fees for building, plumbing, etc.		

			GENERAL FUND		
			2025/2026 FINAL BUDGET		
FUND:	001 [DEPT	: 00		
BASUB				2025	2026
322	90	00	GUN PERMITS	2,000	2,000
004		0.0	Receipts for concealed pistol licenses.		
331	20	00	FEDERAL GRANTS	1,250,000	1,900,000
331	66	00	FEDERAL GRANTS	200,000	200,000
			Environmental Protection Agency.		
333	00	00	FEDERAL GRANTS	50,000	50,000
			Miscellaneous grants.		
334	00	00	STATE GRANTS	50,000	50,000
			Miscellaneous grants.		
334	01	20	STATE GRANTS	60,000	60,000
			Public defense grant.		
334	03	81	STATE GRANTS	465,000	100,000
	0.1	00	WSDOT Airport improvement grant.	005 000	
334	04	20	STATE GRANTS	205,000	-
225	00	01	Dept of Commerce planning grant. P.U.D. PRIVILEGE TAX	07.000	00.000
335	00	91		97,000	98,000
336	00	98	Public Utility District pass through from the State.	110,000	119,000
330		90			119,000
336	06	20	Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise T CRIMINAL JUSTICE HIGH CRIME	40,000	40,000
550	00	20		40,000	40,000
336	06	21	Allocated to cities with a high rate of crime. CRIMINAL JUSTICE VIOLENT CRIMES/POPULATION	5,100	5,300
000		21	City estimated share (a) \$.40/capita for 2025.	0,100	0,000
336	06	26	CRIMINAL JUSTICE SPECIAL PROGRAMS	18,000	19,000
000		20	City estimated share @ \$1.40/capita for 2025.	10,000	10,000
336	06	42	MARIJUANA EXCISE TAX	25,000	25,000
000		12	City share of State marijuana taxes.	20,000	20,000
336	06	51	DUI AND OTHER CRIMINAL JUSTICE ASSISTANCE	1,200	1,500
			For the implementation of DUI statutes.		
336	06	94	LIQUOR EXCISE TAX	84,000	86,000
			City share of State liquor taxes @ \$6.56/capita for 2025.		
336	06	95	LIQUOR BOARD PROFITS	94,000	96,000
			City share of State liquor profits @ \$7.37/capita for 2025.		
337	00	01	SWRA LOAN	60,375	59,325
			Payments from SWRA members for the retirement of Airport loan.		
337	21	00	LÁW ENFORCEMENT - INTERGOVERNMENTAL	197,000	210,000
			Kelso School District.		
341	26	00	RECORDS SURCHARGE - HOUSING	10,000	10,000
			Document recording surcharge charged by County.		
341	43	00	INTERFUND SERVICES PROVIDED TO FUND 403	18,000	18,000
			Reimbursement to the General fund for city hall building costs.		

GENERAL FUND

BASUB	ELE		ACCOUNT DESCRIPTION	2025	2026
341	43	01	INTERFUND SERVICES PROVIDED TO FUND 101	27,000	28,000
			Revenue to the General Fund for various services provided to other funds.		
341	43		INTERFUND SERVICES PROVIDED TO FUND 103	39,000	41,000
0.1.1	- 10		Revenue to the General Fund for various services provided to other funds.		
341	43		ACCOUNTING SERVICES - AIRPORT	40,000	40,000
244	12		Payments for accounting and engineering services provided to SWRA.	00.000	05.000
341	43		INTERFUND SERVICES PROVIDED TO FUND 402	90,000	95,000
244	12		Revenue to the General Fund for various services provided to other funds.	259.000	277.000
341	43	06	INTERFUND SERVICES PROVIDED TO FUND 403	358,000	377,000
341	43	07	Revenue to the General Fund for various services provided to other funds. INTERFUND SERVICES PROVIDED TO FUND 407	75.000	77.000
341	43	07		75,000	77,000
244	60	00	Revenue to the General Fund for various services provided to other funds.	500	500
341	60	00	PHOTOCOPIES/DUPLICATION	500	500
341	80	00	Receipts for duplication and photocopying of documents and records. ENGINEERING SERVICES	300,000	300,000
341	00	00		300,000	300,000
341	82	00	Revenue for engineering services performed for other funds. ENGINEERING FEES & CHARGES	30,000	30,000
341	02	00	Right of way permits, side sewer, driveway and sidewalk permits, bid spec and bl		30,000
341	95	00	LEGAL SERVICES	184,000	198,400
541	35	00	Charges for prosecution services provided to other jurisdictions.	104,000	190,400
344	60	00	PROFESSIONAL SERVICES - SWRA	141,000	148,100
044		00	Charges for airport manager services provided to airport.	141,000	140,100
345	80	00	PLANNING & ZONING FEES	15,000	12,000
0.10			Charges for variances, conditional uses, zoning changes, annexations.		12,000
345	83	00	PLAN CHECK FEES	80,000	75,000
					,
351	50	00	FINES & FORFEITS	80,000	75,000
			City's share of fines or forfeitures collected through the Municipal Court.		,
359	60	00	B & O TAX PENALTY	15,000	15,000
			Late payment penalties.		
359	80	00	GAMBLING TAX PENALTY	500	500
			Late payment penalties.		
359	90	00	BUSINESS LICENSE PENALTY	500	500
			Fee for late renewal of Business License @ 25.00.		
359	90	01	FORFEIT PROPERTY	500	500
359	90	02	MISCELLANEOUS FINES	10,000	10,000
359	90	03	FALSE ALARM FINE	500	50
361	10	00		450,000	350,000
			Investment of General Fund reserves.		

	001 1	COT	2025/2026 FINAL BUDGET		
UND:	001 1	JEPT	: 00		
BASUB	ELE		ACCOUNT DESCRIPTION	2025	2026
361	40	00	SALES & USE TAX INTEREST	12,000	10,000
001	10	10	State distribution of sales and use taxes collected and invested by the state.	10.000	0.000
361	40	10	INTERFUND LOAN - INTEREST	12,200	8,900
362	50	00	LEASE REVENUES	9,600	9,600
367	00	00	DONATIONS	2,000	2,000
			For K-9 patrol unit.		
367	19	00	TREE LIGHTING CEREMONY	4,000	4,000
369	20	00	Contributions for Tree Lighting Ceremony. UNCLAIMED PROPERTY SALES	5,000	5,000
303	20		Represents sale of unclaimed property.	0,000	0,000
369	90	00	MISCELLANEOUS REVENUES	7,500	7,500
			NSF check fees, fireworks fees and fingerprints.		
381	10	00	INTERFUND LOAN - PRINCIPAL	87,800	91,100
397	00	02	TRANSFERS	60,000	60,000
			From HUD Fund for nuisance abatement.		1.00
398	20	00	DAMAGE RECOVERIES	4,000	4,000
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			CITY COUNCIL 2025/2026 FINAL BUDGET		
UND: (001 0	DEPT	: 01		
	-		ACCOUNT DESCRIPTION	2025	2026
511	60	100	COUNCIL/MAYOR SALARIES	\$ 48,000	\$ 48,000
544		101	Mayor receives \$1,000 per month, Council members receive \$500 per month.		00.70
511	60	101	ADMINISTRATIVE SECRETARY SALARY	22,000	23,70
F 44	00	000	Council pays 30% of this position's salary.	2 900	2.90
511	60	200		3,800	3,80
511	60	201	Represents FICA, Medicare, and Worker's Compensation. ADMINISTRATIVE SECRETARY BENEFITS	10,800	11,20
511	00	201		10,800	11,20
511	60	210	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. OFFICE SUPPLIES	500	50
511	00	1310	Various office supplies and photocopies.	500	50
511	60	351	DATA PROCESSING EQUIPMENT	1,000	1,00
511	00	351	DATA PROCESSING EQUIPMENT	1,000	1,00
511	60	421	PEG FEES - KLTV	70,000	70,00
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511	60	431	MAYOR TRAVEL	1,000	1,00
			Pays travel and registration costs for seminars and conferences.		
511	60	491	COUNCIL EDUCATION	1,500	1,50
			Pays travel and registration costs for seminars and conferences.		
511	60	492	COUNCIL MISCELLANEOUS	2,500	2,50
			Various miscellaneous expenditures.		
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	1	1	1	I	L
			CITY COUNCIL TOTAL	\$ 161,100	\$ 163,20

MUNICIPAL COURT

BASUB			ACCOUNT DESCRIPTION		2025	2026
512	50	413	PUBLIC DEFENDER	\$	170,000	\$ 175,000
512	50	414	JURORS AND WITNESSES		1,500	1,500
512	50	415	INTERPRETERS		25,000	25,000
512	50	416	ADDITIONAL ATTORNEYS		10,000	10,000
			Cost of cases where attorney has a conflict of interest.			
512	50	419	MISCELLANEOUS INDIGENT DEFENSE		2,500	2,500
512	50	450	COURTROOM RENTAL/OVERHEAD		7,000	7,000
540	50	400	Negotiated figure between Cowlitz County and the City of Kelso.		100.000	 400.000
512	50	490	CONTRACT SERVICES MUNICIPAL COURT Contract between the City and Municipal Court based on number of cases.		100,000	100,000
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CITY MANAGER

BASUB	ELE	_	ACCOUNT DESCRIPTION	2025	2026
513	10	100	MANAGER'S SALARY	\$ 206,500	\$ 218,500
513	10	101	ADMINISTRATIVE SECRETARY SALARY	22,000	23,700
			City Manager's office pays 30% this position's salary.		
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR	109,000	118,400
513	10	200	MANAGER'S BENEFITS	54,000	56,000
			Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS	11,000	11,30
			Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR	37,500	39,70
			Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		
513	10	310	OFFICE SUPPLIES	1,200	1,20
			Cost of clerical/office supplies.		1
513	10	351	DATA PROCESSING EQUIPMENT	2,000	2,00
513	10	420	TELEPHONE/POSTAGE	1,500	1,50
			Land lines, FAX, cellular phones, internet & postage.		
513	10	430	TRAVEL Travel and registration for various seminars and training.	5,000	5,00
513	10	470	UTILITIES	500	50
			Water/Sewer/Electric/Garbage.		
513	10	490	DUES AND SUBSCRIPTIONS Membership in WCMA.	1,600	1,60
513	10	492	MISCELLANEOUS EXPENSES	5,000	5,00
515	10	452	Includes cost of manager's annual evaluation.	0,000	0,00
513	50	450	PHOTOCOPIER LEASE PAYMENT	1,000	1,00
			Manager's share of lease costs for photocopier.		
			1	I	

FINANCE

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
514	10	100	SALARIES	\$ 513,200	\$ 554,300
			Pays salaries for 7 full-time employees.		
514	10	110	OVERTIME	5,000	6,000
514	10		BENEFITS	230,000	241,000
514	20		Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc. OFFICE SUPPLIES	4,000	4,000
514	20	351	Cost of clerical/office supplies, including software. DATA PROCESSING EQUIPMENT	3,500	3,500
514	20		To update various computer equipment. TELEPHONE/POSTAGE	1,800	1,800
			Land lines, FAX, cellular phones, internet & postage.		
514	20	430	TRAVEL AND STAFF TRAINING Continuing professional education, WFOA conference and various sen	ninars/workshops.	7,500
514	20	470	UTILITIES	2,000	2,000
514	20	490	Water/Sewer/Electric/Garbage. MISCELLANEOUS EXPENSES	2,000	2,000
			Dues, subscriptions and memberships.		
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CITY ATTORNEY

515 2 515 2 515 2 515 2 515 2	21 21 21	101 200	LEGAL ASSISTANT SALARY Attorney's office pays 40% this position's salary. ATTORNEY SALARY - PROSECUTION City Prosecutor. Includes two prosecutors. LEGAL ASSISTANT BENEFITS City's costs for Health, DRS, FICA, Worker's Comp. Etc.	\$ 28,500 255,300 16,000	\$	31,500 278,000
515 3 515 3 515 3 515 3	21 21	200	ATTORNEY SALARY - PROSECUTION City Prosecutor. Includes two prosecutors. LEGAL ASSISTANT BENEFITS City's costs for Health, DRS, FICA, Worker's Comp. Etc.			278,000
515 : 515 : 515 :	21 21	200	City Prosecutor. Includes two prosecutors. LEGAL ASSISTANT BENEFITS City's costs for Health, DRS, FICA, Worker's Comp. Etc.			278,000
515 2 515 2	21		LEGAL ASSISTANT BENEFITS City's costs for Health, DRS, FICA, Worker's Comp. Etc.	 16,000		
515 2 515 2	21		City's costs for Health, DRS, FICA, Worker's Comp. Etc.	16,000		
515 3		201				16,300
515 3		201		 		100 500
	21		ATTORNEY BENEFITS - PROSECUTION	96,900		103,500
	21	444	City's costs for Health, DRS, FICA, Worker's Comp. Etc.	 5 000		E 000
515		411	CRIMINAL LEGAL SERVICES	5,000		5,000
515 .	22	210	Prosecution. OFFICE SUPPLIES	 3,700		4,000
	22	310		3,700		4,000
515	22	420	Various office supplies & legal supplies, including photocopies.	 700		700
515	22	420		100		100
515	22	430	Land lines, FAX, cellular phones, internet & postage. TRAVEL/TRAINING	 1,000		1,000
515	22	400	Travel costs for seminars and conferences.	1,000		.,
515	22	470	UTILITIES	 200		200
			Water/Sewer/Electric/Garbage.			
515	22	491	MISCELLANEOUS EXPENSES	500		500
			Dues, subscriptions and memberships.			
515	41	410	MUNICIPAL LEGAL SERVICES	62,000		65,000
			City Attorney. (Code review, Service Contract review, negotiations.)			
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POLICE

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026
517	20	290	LEOFF RETIREE BENEFITS	\$ 120,000	\$	123,000
			Pays hospital, medical and insurance premiums for 10 retired officers.			
521	10	100	SALARIES - ADMINISTRATION	541,000		586,200
			Positions include: 1 Chief, 1 Captain, 1 Sergeant, & 1 admin assistant.			
521	10		BENEFITS - ADMINISTRATION	169,000		176,200
			Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.			
521	10	420	TELEPHONE/POSTAGE	28,000		29,000
			Land lines, FAX, cellular phones, internet & postage.	 		
521	10	430	TRAVEL	14,000		14,000
			Seminars, training, tuition, lodging and investigations.	 		
521	10	470	UTILITIES	20,000		20,000
			Water/Sewer/Electric/Garbage.	 		
521	10	491	MISCELLANEOUS	10,000		10,000
521	20	100	SALARIES - OPERATIONS	2,569,500		2,778,000
			Pays salaries for 25 uniformed officers.	 		
521	20	120	PER DIEM MEALS	1,500		1,500
521	20	130	OVERTIME	365,000		385,000
			Covers personnel shortages, vacations, emergencies, sick time, etc.	 		
521	20	140	EDUCATIONAL INCENTIVE	86,100		94,400
			Incentive pay for advanced education accomplishment.	 		
521	20	200	BENEFITS	974,000		1,026,000
50.4		0.10	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	 07.500		07.500
521	20	310	SUPPLIES	67,500	1	67,500
504	00	040	Citations, office supplies, flares, batteries, etc.	 10 500		10 505
521	20	312	SUPPLIES - SWAT	18,500		18,500
521	20	210	Clothing, firearm/optics, gear, breaching supplies. SUPPLIES - K9 UNIT	 5,000		5,000
521	20	319		5,000		5,000
521	20	350	Clothing, food, gear, supplies. TOOLS AND EQUIPMENT	 85,000		85,000
521	20	350	Gun cleaning & range supplies, ammunition, & BP vests.	00,000		00,000
521	20	419	SERVICES - K9 UNIT	 1,500		1,500
521	20	430	K9 TRAVEL/TRAINING	 1,000		1,000
521	20	-00	Tuition, lodging, etc.	1,000		1,000
521	20	490	DUES AND SUBSCRIPTIONS	 80,000		85,000
			WASPC 500, Cellebrite w/Premium unlock 19000, PST 1500	,		,,-
			CCSO range 1500, ALERT911 1750, AXON 6300, Lexipol 6000			
			LastPass 2000, NTOA 350, PowerTime 2000, Guardian BG			
			service 500.			

POLICE 2025/2026 FINAL BUDGET FUND: 001 DEPT: 06 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 521 21 410 INVESTIGATIVE SPECIAL ASSISTANCE 11,000 12,000 Interpreters, transportation and investigative costs. 521 21 490 PROFESSIONAL SERVICES - SWAT 3,700 3,700 Annual contribution to Bearcat Interlocal Agreement. 521 21 491 BODY-CAM PROGRAM 20,000 20,000 430 LAW ENFORCEMENT TRAINING 521 40 45,000 50,000 In-service training, career level certification and tuition and lodging for officers. 521 40 431 SWAT TRAINING 5.000 5.000 Annual courses / specialty training. 521 320 VEHICLE FUEL 50 65.000 65.000 480 STATION REPAIR AND MAINTENANCE 521 50 10,000 10,000 Repairs to station building and facilities including outdoor security. 521 50 482 SOFTWARE MAINTENANCE 36.000 15.000 Misc. computer software maintenance. 521 50 483 VEHICLE MAINTENANCE 50,000 50,000 410 POLICE SCIENCE PROGRAM 521 90 42,000 44,000 Instructor's fees. 490 CONTRACTUAL 521 90 55,000 55,000 Photo processing, laundry, radio repair, and computer tech support. 491 COMMUNITY ORIENTED POLICING 521 90 7,000 7,000 Cowlitz County Child Advocacy. 521 90 492 EMERGENCY SUPPORT SHELTER 7.000 7,000 Annual contribution. 521 250,000 155,000 90 940 EQUIPMENT RESERVE 2025 (1) Admin (2) Patrol / 2026 (1) Admin (1) Patrol. 594 21 641 MACHINERY & EQUIPMENT 40,000 40,000 Technological upgrades for UAS program, Taser replacements, various equipment upgrades/replacements. POLICE TOTAL \$ 5,803,300 \$ 6,045,500

POLICE RECORDS

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2025	2026
521	20	100	SALARIES	\$	230,000	\$ 238,000
			Cost for three record specialists and one property/evidence officer.			
521	20	110	OVERTIME		6,000	6,000
			Covers costs related to emergencies and personnel shortages.			
521	20	200	BENEFITS		103,000	105,500
			Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.			
528	80	510	911 SERVICE		215,000	220,000
			Contract with Cowlitz 911 Public Authority.			
528	80	511	PAYMENT TO COWLITZ COUNTY		77,500	79,500
			Contract with Cowlitz County for after hours RMS to be paid over 5 years.			
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BASUB					2025	2026
523	60		ACCOUNT DESCRIPTION OFFENDER SERVICES	\$	2025 5,000	2026 \$ 5,0
			Evaluations, screenings, bail studies, & probation services.	•	0,000	¢ 0,0
523	60	510	JAIL Jail costs, electronic monitoring, & inmate medical expenses.		425,000	425,0
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NON-DEPARTMENTAL

BASUB	-	OBJ	ACCOUNT DESCRIPTION		2025	 2026
513	20	490	DUES - AWC	\$	10,500	\$ 11,000
544	00	400	Association of Washington Cities.			
514	20	492	MISCELLANEOUS EXPENSES		22,000	22,000
E14	22	110	Miscellaneous bank and state pool charges.		00.000	
514	23	410	STATE EXAMINER'S CHARGES		38,000	39,000
514	30	310	Pays for annual audit of City by the State Auditors Office. OFFICIAL PUBLICATIONS		3,500	 3,50
514	50	1010	Publishing ordinances, titles and official documents as required.		3,500	3,50
514	40	510	ELECTION EXPENSES		55,000	 40,00
014			City share of election and voter registration costs.		55,000	40,00
515	20	491	CITY CODE UPDATE		2,750	3,00
			Codifies/prints new ordinances and incorporates into Code Book.		2,100	0,00
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE		6,500	6,50
			Pays D.J. Witmer to review all unemployment and L&I claims.		-1	
517	90	491	WELLNESS PROGRAM		2,500	2,50
			Pays for supplies, health screening, workshops, fitness, & health programs.			
518	10	310	OFFICE AND OPERATING SUPPLY		28,000	28,00
			Paper, forms, envelopes, etc. used in operation of General Fund.			
518	10	420	PHONE/POSTAGE		17,500	17,50
			Pays line charges, long distance and all postage for General Fund business.			
518	10	470	UTILITIES		50,000	52,00
			Pays for utilities of common areas in City Hall.			
518	10	481	BUILDING REPAIRS		40,000	40,00
540	10	100	Miscellaneous maintenance.		0.000	 0.00
518	10	492	SISTER CITY PROGRAM		2,000	2,00
518	30	410	BUILDING CUSTODIAL		47,000	48,50
			Custodial services for City Hall.		1	
518	30	411	PROFESSIONAL SERVICES		145,000	150,00
			Lobbyist and collective bargaining services.			
518	80	310	DATA PROCESSING SUPPLIES		2,500	2,50
			Toner, paper, maintenance supplies for server and network printers.			
518	80	410	DATA PROCESSING SOFTWARE		35,000	35,00
			Software purchases and upgrades. Includes annual fee for financial software.	-		
518	80	480	HARDWARE MAINTENANCE		1,000	1,00
540	00	101	Computer hardware and office machine maintenance.		40.000	 40.00
518	80	481	SOFTWARE MAINTENANCE		10,000	10,00
518	86	410	CONTRACT SERVICES		82,000	84,00
			For maintenance and assistance with computer applications.			,
518	90	493	CHAMBER DUES		300	30
			Dues and miscellaneous purchases.			

NON-DEPARTMENTAL

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
519	90	460	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE	485,000	509,00
			General Fund portion of WCIA assessment.		
525	60	410	EMERGENCY MANAGEMENT	35,000	37,00
5.10	10	110	City share of emergency management services through Cowlitz County.		70.00
546	10	410	PROFESSIONAL SERVICES - AIRPORT	76,000	76,000
553	30	520	Annual operating contribution. DIKING/DRAINAGE TAX	33,000	34,00
555	30	550	Tax paid by City on City properties for diking district services.	33,000	34,000
553	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY	7,500	7,700
555	10	410	Kelso's cost for administration of WA Clean Air regulations.	7,500	7,700
554	30	410	ANIMAL CONTROL CONTRACT	18,000	18,000
004		110	Contract with Cowlitz County Humane Society for animal control.	10,000	10,000
558	70	490	GOVERNMENTAL CONFERENCE DUES	33,000	35,000
			Basic services from Cowlitz/Wahkiakum Council of Governments.		,
558	70	494	COWLITZ EDC DUES	12,500	13,000
			Pays membership in Economic Development Council.		
573	90	490	TREE LIGHTING CEREMONY	7,500	7,500
			For the annual lighting of the Christmas Tree at the Depot.		
591	46	800	WSDOT/CARB LOAN - PRINCIPAL	52,500	52,500
592	46	830	WSDOT/CARB LOAN - INTEREST	21,000	19,95
594	19	642	DATA PROCESSING EQUIPMENT	25,000	-
			Server Replacement in 2025.		
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105)	46,450	46,55
			Annual operating contribution.		
	-				

ENGINEERING

BASUB	ELE		ACCOUNT DESCRIPTION		2025		2026
518	10	100	SALARIES	\$	573,000	\$	658,000
			Pays salaries for 6 full-time equivalent positions.				
518	10	110	OVERTIME		3,000		3,000
518	10	200	BENEFITS		243,000		262,000
540	10	040	Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.		10.000		44.00
518	10	310	SUPPLIES		12,000		14,00
E10	02	220	Includes office, surveying, engineering supplies and, software upgrades. FUEL - VEHICLES		2 500		0.50
518	93	320	FOEL - VEHICLES		3,500		3,50
518	93	410	PROFESSIONAL SERVICES		25,000		25,00
518	93	411	PROFESSIONAL SERVICES - GRANTS		200,000		200,00
518	93	420	TELEPHONE/POSTAGE		3,000		3,00
			Land lines, FAX, cellular phones, internet & postage.				
518	93	430	TRAVEL/TRAINING		6,500		6,50
			Miscellaneous training including CAD and GPS.				
518	93	440	LEGAL ADVERTISING		1,000		1,00
540	00	470	Cost of print ads and legal notices.		1.000		4.00
518	93	470	BUILDING UTILITIES Water/Sewer/Electric/Garbage.		1,000		1,00
518	93	480	SOFTWARE MAINTENANCE		40,000		40,00
010		400	GIS subscription and permit software.		40,000		10,00
518	93	481	VEHICLE MAINTENANCE		5,000		5,00
518	93	490	MISCELLANEOUS EXPENSES		20,000		5,00
			Dues, subscriptions and memberships.				
518	93	940	EQUIPMENT RESERVE - DEPRECIATION		18,000		18,00
			For the future purchase of vehicles.				
546	10	310	SUPPLIES - AIRPORT		500		50
546	10	410	PROFESSIONAL SERVICES - AIRPORT		1,715,000		2,000,00
			FAA grant pass through to airport.				
546	10	420	PHONE - AIRPORT	1	600		60
546	50	100	SALARIES - AIRPORT OPERATIONS		106,000		115,60
546	50	200	BENEFITS - AIRPORT OPERATIONS		35,000		37,00
594	32	642	EQUIPMENT		7,500		8,00
			Includes annual computer replacements.	-		-	

ENGINEERING 2025/2026 FINAL BUDGET								
	2023/2020 FINAL BODGET							
UND: 001 DEPT: 12								
BASUB ELE OBJ	ACCOUNT DESCRIPTION	2025	2026					
2								
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COMMUNITY DEVELOPMENT & PLANNING 2025/2026 FINAL BUDGET

FUND: 001 DEPT: 13

BASUB	ELE		ACCOUNT DESCRIPTION	2025		2026
524	60	100	SALARY - NUISANCE ABATEMENT	\$ 121,100	\$	131,700
524	60	200	BENEFITS - NUISANCE ABATEMENT	62,300		65,200
			City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.			
524	60	320	FUEL - VEHICLES	3,500		3,500
524	60	481	VEHICLE MAINTENANCE	2,500		2,50
558	50	101	DEPARTMENTAL ASSISTANT'S SALARY	66,300		72,00
			Salary for Community Development Department Assistant.			
558	50	201	BENEFITS City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.	36,500		38,40
558	50	410	PROFESSIONAL SERVICES	335,000	1	105,00
558	60	100	PLANNING DEPARTMENT SALARIES	113,000	-	123,20
			Includes Planning Manager.			
558	60	200	PLANNING DEPARTMENT BENEFITS	50,100		53,10
558	60	310	City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc. SUPPLIES	12,000		12,00
558	60	421	TELEPHONE/POSTAGE	4,000	-	4,00
			Land lines, FAX, cellular phones, internet & postage.			
558	60	430	TRAVEL/TRAINING	4,000		4,00
			Pays travel costs and registrations for seminars.		-	
558	60	440	LEGAL ADVERTISING	3,500		3,50
			Publication of legal notices.			
558	60	470	UTILITIES	1,000		1,00
550	00	101	Water/Sewer/Electric/Garbage.			40.00
558	60	481	SOFTWARE MAINTENANCE Includes GIS Software.	39,000		40,00
558	60	490	MISCELLANEOUS EXPENSES	17,000		2,00
			Dues, subscriptions and memberships.			10.00
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	10,000		10,00
594	58	642	DATA PROCESSING EQUIPMENT	7,500		7,50
504	59	620	Computer replacements. BUILDINGS/STRUCTURES	600,000		
594	59	020	West Kelso Community Center.			-
			COMMUNITY DEVELOPMENT & PLANNING TOTAL	\$ 1,488,300	\$	678,60

FIRE / EMERGENCY MEDICAL 2025/2026 FINAL BUDGET							
FUND: 001 DEPT: 14							
BASUB	-	-			2025		2026
522	20	510	FIRE DISTRICT NO. 2 City contract with Cowlitz County Fire District #2.	\$	171,000	\$	171,000
			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:				
			Fire code inspection services. Pre-construction building plan reviews. Fire investigation services.				
			Enhanced "Advanced Life Support" services. Enhanced "Basic Life Support" services.				
			FIRE / EMERGENCY MEDICAL TOTAL	\$	171,000	\$	171,000

CITY STREET FUND

BASUB				2025	2026
308	00	16	BEGINNING FUND BALANCE	\$ 385,000	\$ 385,00
			Beginning cash required for operations.		
313	10	00	RETAIL SALES TAX	833,500	763,40
			Taxes allocated from General Fund for Street operations.		
336	00	71	MULTIMODAL TRANSPORTATION	16,200	16,50
336	00	87	MOTOR VEHICLE FUEL TAX	232,300	232,50
			Allocations from the State are on a Per Capita basis.		
349	42	00	ROAD MAINTENANCE SERVICES	5,000	5,00
361	10	00	INVESTMENT INTEREST	30,000	20,00
			Investment of idle cash.		
362	50	00	LAND LEASE	22,000	22,00
			Revenue from lease of City property with Dutch Bros, Inc.		
369	90	00	MISCELLANEOUS	5,000	5,00
398	00	00	DAMAGE RECOVERIES	10,000	10,00
		7			
<i>,</i>					
	L			\$ 1,539,000	\$ 1,459,40

CITY STREET FUND

BASUB	ELE		ACCOUNT DESCRIPTION	2025	2026
542	30	100	SALARIES	\$ 76,000	\$ 79,000
			Pays salary for 1 full-time equivalent position.		
542	30	110	OVERTIME	3,500	5,500
542	30	120	STREET PART-TIME HELP	20,000	20,000
542	30	200	BENEFITS	38,900	40,000
			Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.		
542	30	311	SUPPLIES	30,000	30,000
			Includes supplies for surfacing base course, top course, & asphalt.		
542	30	320	FUEL - VEHICLES	9,000	9,000
542	30	350	SMALL TOOLS/EQUIPMENT	1,500	1,500
5.40		110	Miscellaneous small tools.		
542	30	410	PROFESSIONAL SERVICES	20,000	20,00
542	30	412	SURFACE MAINTENANCE PROGRAM	100,000	100,00
5.40		400	Various chip sealing of roads throughout the City.	0.000	0.00
542	30	420	TELEPHONE/POSTAGE Land lines, FAX, cellular phones, internet & postage.	2,000	2,00
542	30	430	TRAVEL/TRAINING	1,000	1,00
			Various courses and seminars.		
542	30	451	EQUIPMENT RENTAL	15,000	15,00
542	30	470	Asphalt planer and crack sealer. STREET LIGHTS - POWER & MAINTENANCE	80,000	80.00
042	30	470	Electricity and maintenance.	80,000	80,00
542	30	480	REPAIR AND MAINTENANCE	100,000	50,00
			Fences and guardrails.		
542	30	481	STREET SWEEPING	500	50
542	30	482	SIDEWALK REPLACEMENT	50,000	-
			Wheelchair ramp and sidewalk program funding.		
542	30	483	VEHICLE MAINTENANCE	25,000	25,00
542	30	490	MISCELLANEOUS EXPENSE	20,000	20,00
			Rain gear, laundry, dues, and memberships.		
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET)	53,000	53,00
542	50	480	For future replacement of vehicles & equipment. BRIDGE REPAIR & MAINTENANCE	300,000	300,00
042	00	400	Includes bridge inspection, City maintenance and contribution to reserve acct.	500,000	300,00
542	60	100	TRAFFIC CONTROL SALARIES	138,000	140,20
			Pays salary for 2 full-time equivalent position.		110,20

CITY STREET FUND

BASUB	ELE		ACCOUNT DESCRIPTION	2025	2026
542	60	110	OVERTIME	8,000	8,000
542	60	120	PART TIME HELP	30,000	30,000
542	60	200	BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.	68,800	70,400
542	60	310	SUPPLIES	40,000	40,000
542	60	320	FUEL - VEHICLES	4,000	4,000
542	60	350	TOOLS/EQUIPMENT Various small tools.	2,000	2,000
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING Includes contract with County.	80,000	85,000
542	60	483	VEHICLE MAINTENANCE	8,000	8,000
542	90	420	TELEPHONE/POSTAGE <i>FAX</i> , telephone, cellular phones and postage.	1,800	1,800
542	90	430	TRAVEL/TRAINING Miscellaneous training.	1,000	1,000
542	90	460	INSURANCE	71,000	74,500
542	90	470	UTILITY SERVICE Water/sewer/electricity/garbage.	7,000	7,000
542	90	480	SHOP AND RADIO REPAIRS	1,000	1,000
542	90	482	SOFTWARE MAINTENANCE	1,500	1,500
542	90	490	MISCELLANEOUS EXPENSES Dues, subscriptions, laundry service and misc. expenses.	5,500	5,500
542	90	910	ADMINISTRATIVE SERVICES Reimburse the general fund for professional services.	27,000	28,000
542	90	911	INTERFUND SERVICES Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.	24,000	25,000
542	90	912	INTERFUND SERVICES - ENGINEERING	25,000	25,000
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC)	50,000	50,000

ARTERIAL STREET FUND

ASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
333	20	20	FEDERAL HIGHWAY GRANTS	\$ 750,000	\$ -
			Systemic Safety Improvements 2020.		
333	20	21	FEDERAL HIGHWAY GRANTS	300,000	900,00
			Systemic Safety Improvements 2023.		
333	20	22	FEDERAL HIGHWAY GRANTS	-	432,50
			Talley Way Corridor Design.		
333	20	25	FEDERAL HIGHWAY GRANTS	4,200,000	-
004	00	04	Railroad crossing environmental Study/Design/Construction.		10.000.00
334	03	61	STATE GRANT - WSDOT	13,800,000	12,000,00
334	03	62	Railroad crossing environmental Study/Design/Construction. STATE GRANT - WSDOT	135,000	460.00
334	03	02	SAFE Routes to School Allem Phase 2.	135,000	460,00
334	03	63	STATE GRANT - WSDOT	649,000	
004		00	2021-2023 Bike-Ped Improvements.	040,000	_
334	03	64	STATE GRANT - WSDOT	773,000	-
		• •	SAFE Routes To School - KHS.		
334	06	91	STATE GRANT - CHAP	360,000	-
			Kelso Drive, Paxton Rd to Grade St.		
344	10	00	ROAD MAINTENANCE FEES	210,600	219,00
361	10	00	INVESTMENT INTEREST	70,000	50,00
			Interest on invested funds.		
368	10	00	BIA ASSESSMENTS	600	-
397	00	00	TRANSFER FROM TBD	850,000	-

ARTERIAL STREET FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026
508	00	020	ENDING FUND BALANCE	\$ 116,200	\$	106,500
541	19	401	HAUSSLER ROAD REPAIRS	 850,000		-
			Funded by Transportation Benefit District.			
541	21	401	SYSTEMIC SAFETY IMPROVEMENTS - 2020	750,000		-
			\$750,000 Federal Grant.	 		
541	23	401	SYSTEMIC SAFETY IMPROVEMENTS - 2023	300,000		900,000
F 4 4	04	404	\$1,200,000 Federal Grant. ALLEN ST/MINOR RD SUB SURFACE INVESTIGATION	 50.000		
541	24	401		50,000		-
EAA	24	402	Geotechnical Investigation to Determine Pavement Condition. CHAP OVERLAY - KELSO DR PAXTON TO GRADE	 400,000		
541	24	402	TIB Grant (applied for).	400,000		-
541	30	402	SIDEWALK IMPROVEMENT PROGRAM	-		95,000
595	20	661	S. KELSO RAILRAOD CROSSING CONSTRUCTION	 18,000,000		12,000,000
000	20		\$19.1M State Transportation Grant.	10,000,000		12,000,000
595	21	663	2021-2023 PED & BIKE SAFETY	 649,000		-
	-		\$649,000 WSDOT Grant.			
595	23	662	SAFE ROUTES TO SCHOOLS - KELSO HIGH SCHOOL	 773,000		-
			\$773,000 WSDOT Grant.			
595	24	662	SRTS ALLEN PHASE 2	135,000		460,000
	-		Safe Routes to School State Grant (applied for).	 	<u> </u>	
595	24	664	N. MINOR ROAD GUARDRAIL	75,000		-
			New Installation Near Teresa Way.	 		
595	24	665	TALLEY WAY CORRIDOR DESIGN	-		500,000
			Design-STBG fed grant awarded.	 		
				 	-	
			ARTERIAL STREET TOTAL EXPENDITURES	 22,098,200		

LIBRARY FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026
308	00		BEGINNING FUND BALANCE	\$ 100,00	0 \$	-
			Beginning cash required for operations.			
313	10		RETAIL SALES TAX	655,70	0	796,80
244	60		Library Fund's allocated portion of Retail Sales Tax.		_	
341	60		PHOTOCOPY CHARGES Photocopy revenue.	50	0	50
347	20		LIBRARY USE FEES	4,00		4,00
047	20		Non-resident fees for use of library.	4,00		4,00
359	70		LIBRARY FINES/LATE RETURNS	50	0	50
	-		Fines assessed.			
361	10	00	INVESTMENT INTEREST	10,00	0	4,50
			Interest on investments.			
			· · · · · · · · · · · · · · · · · · ·			

LIBRARY FUND

BASUB	ELE	_	ACCOUNT DESCRIPTION	2025	2026
572	10	101	SALARIES	\$ 332,10	0 \$ 352,60
			Salaries for 5 full-time employees.		
572	10	201	BENEFITS	125,00	0 131,10
			Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.		
572	10	490	MISCELLANEOUS EXPENSES	2,00	0 2,00
570	01	100	Dues, subscriptions, and memberships.		
572	21	120	PART TIME HELP	55,00	0 56,50
570	01	400	Wages for Library Pages and Desk Clerks.		
572	21	480	HARDWARE MAINTENANCE	50	0 50
572	01	404	Computer hardware maintenance. SOFTWARE MAINTENANCE	2.00	2 2 00
572	21	481		3,00	0 3,00
572	21	100	Computer software maintenance for network server. ONLINE RESOURCES	7,50	0 7,50
572	21	490	Online catalog & data base.	7,50	7,50
572	40	430	TRAVEL AND TRAINING - LIBRARY STAFF	5,00	0 5,00
012	40	400	Includes mileage, meals, and lodging for library staff.	0,00	0,00
572	50	311	OFFICE SUPPLIES	8,00	0 9,00
012		0.1	Miscellaneous supplies.	0,00	0,00
572	50	313	JANITORIAL SUPPLIES	50	0 50
572	50	314	PHOTOCOPY SUPPLIES	7,00	0 7,00
			Paper used in photocopier.		
572	50	315	PROGRAM SUPPLIES	11,00	0 12,00
572	50	351	DATA PROCESSING EQUIPMENT	5,00	0 6,00
			Various computer upgrades.		
572	50	411	CUSTODIAL CLEANING	15,60	0 16,10
			Contractual cleaning of carpets and windows.		
572	50	421	TELEPHONE	5,00	0 5,00
			Land lines, FAX, cellular phones, & internet.		
572	50	451	FACILITIES RENT	55,00	0 55,00
572	50	471	ELECTRICITY/GAS	19,00	0 20,00
572	50	472	WATER/SEWER/GARBAGE	5,00	0 5,00
572	50	482	BUILDING REPAIR & MAINTENANCE	15,00	0 15,00
			Routine building maintenance and security.		
572	50	910	ADMINISTRATIVE SERVICES	39,00	41,00
			Reimburse the General Fund for professional services.		
572	90	530	SALES TAX ON PHOTOCOPIES	50	0 50
			Sales tax remitted to the state.		

			LIBRARY FUND			
			2025/2026 FINAL BUDGET			
FUND: 103 DEPT: 19						
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026	
594			LIBRARY RESOURCES	53,000	54,000	
504	70	0.17	For purchase of books and other library materials.			
594	72	647	MACHINERY & EQUIPMENT	2,000	2,000	
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			LIBRARY TOTAL EXPENDITURES	\$ 770,700 \$	806,30	

			PATHS AND TRAILS FUND 2025/2026 FINAL BUDGET			
UND:	104 [DEPT	: 51			
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2025	2026
336	00	87	MOTOR VEHICLE FUEL TAX	\$	1,300	
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FUND: 104 DEPT: 51 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026							
508	00	020	ENDING FUND BALANCE	\$	1,300		1,30
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					aler dan in dan i saari		

KELSO STATION FUND 2025/2026 FINAL BUDGET FUND: 105 DEPT: 15 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 361 10 00 INVESTMENT INTEREST \$ 1,000 \$ 1,000 Investment of idle cash. 50 362 00 LEASE REVENUES 15,600 16,000 Revenue from lease of depot spaces. 362 90 00 TRIPLE NET CHARGES 12,700 12,700 Fees charged for use of the common areas of the depot. 90 MISCELLANEOUS 1,000 1,000 369 00 TRANSFER FROM GENERAL FUND 397 00 00 46,450 46,550 To cover revenue shortfall. **KELSO STATION TOTAL REVENUE** 76,750 \$ 77,250 \$

			KELSO STATION FUND 2025/2026 FINAL BUDGET		
			2025/2020 FINAL BUDGET		
UND:	105 [DEPT	: 15		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
508	00		ENDING FUND BALANCE	\$ 800	\$ 40
547	60	310	SUPPLIES	3,500	3,50
F 47	00	111	Building and janitorial supplies.	11 700	10.10
547	60	411	PROFESSIONAL SERVICES - JANITORIAL Payment for janitorial services.	11,700	12,10
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE	2,500	2,50
547	60	413	Payment for upkeep of grounds. PROFESSIONAL SERVICES - SECURITY	9,000	9,00
047		410	Payment for security services.	0,000	0,00
547	60	420	TELEPHONE/POSTAGE	2,800	2,80
547	60	460	Basic service, internet, and postage. INSURANCE	11,300	11,80
547		400	Liability and property insurance.	11,000	11,00
547	60	470	UTILITY SERVICES	25,000	25,00
547	60	480	Water/Sewer/Garbage/Electricity. REPAIR AND MAINTENANCE	10,000	10,00
547		400	Miscellaneous repairs.	10,000	10,00
547	60	490	MISCELLANEOUS	150	15
_					
				\$ 76,750	\$ 77,2
			KELSO STATION TOTAL EXPENDITURES	\$ (0,/50	φ

STADIUM FUND

ASUB				2025	2026
308	00	20	BEGINNING FUND BALANCE	\$ 20,500	\$ 22,60
			Beginning cash required for operations.		
313	30		HOTEL/MOTEL TAX	210,000	210,00
			Represents 2% tax on lodging in hotels/motels in Kelso.		
361	10		INVESTMENT INTEREST	8,000	6,00
000	00		Investment of idle cash.		
369	90	00	MISCELLANEOUS REVENUES	100	10
			Button sales, depot prints and mugs.		
					1
					+

STADIUM FUND 2025/2026 FINAL BUDGET FUND: 106 DEPT: 20 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 \$ 1,500 519 90 440 CITY ADVERTISING 1,500 \$ Kelso promotion of miscellaneous programs. 557 30 100,000 105,000 100 VISITOR'S CENTER ADMINISTRATION 7-day per week operation at the City Volcano Center. 460 VISITOR'S CENTER INSURANCE 557 30 2,100 2,200 Visitor's Center share of liability and property insurance. 492 MISCELLANEOUS EVENTS 15,000 10,000 557 30 597 00 010 HIGHLANDER FESTIVAL TRANSFER 20,000 20,000 Pays for tourist promotion expenses of the Highlander Festival. 597 00 011 HIGHLANDER FESTIVAL TRANSFER 100,000 100,000 \$100K transfer to park fund in 2025 & 2026. 238,600 \$ 238,700 STADIUM TOTAL EXPENDITURES \$

HIGHLANDER FESTIVAL FUND 2025/2026 FINAL BUDGET

BASUB				2025	2026
321	80	00	BOOTH FEES	\$ 5,000	\$ 5,00
			Non-food vendor booth fees.		
321	80	01	BOOTH FEES - FOOD VENDORS	2,000	2,00
			Food vendor booth fees.		
321	80	02	FESTIVAL PROCEEDS - OTHER	5,000	5,00
347	90	02	Festival programs. DANCE COMPETITION	2.500	2.50
347	90	02	DANCE COMPETITION	2,500	2,50
347	90	03	HIGHLAND GAMES	3,000	3,00
367	00	00	DONATIONS	2,900	2,90
369	90	00	MISCELLANEOUS REVENUES	1,000	1,00
			Revenues from Highlander festival T-shirt and button sales.		
397	00	00	TRANSFER FROM STADIUM FUND Used only for approved tourism expenditures.	20,000	20,00
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HIGHLANDER FESTIVAL FUND 2025/2026 FINAL BUDGET

BASUB		OBJ	ACCOUNT DESCRIPTION	2025		2026
573	90	310	SUPPLIES	\$ 200	\$	20
			Miscellaneous office supplies.			
573	90	340	HIGHLANDER T-SHIRTS/PRIZES	600		60
570		1.10	Pays for Highlander T-shirts and prizes.	7.000	+	7.00
573	90	440	ADVERTISING/TOURISM PROMOTION	7,000		7,00
570	90	400	Pays approved expenses designed to bring tourists to Kelso.	10.000		10.00
573	90	490	MISCELLANEOUS	10,000		10,00
573	90	491	PARADE/PERFORMERS	300		30
			Pays expenses associated with the parade; prizes, bands, Grand Marshall, etc.			
573	90	493	ENTERTAINMENT	16,000		16,00
			Headline entertainment.			
573	90	495	DANCE COMPETITION	2,800		2,80
573	90	496	HIGHLAND GAMES	4,500	+	4,50
					-	

PARKS FUND 2025/2026 FINAL BUDGET FUND: 108 DEPT: 21 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 21 BEGINNING FUND BALANCE \$ 50,000 308 00 50,000 \$ 313 10 00 RETAIL SALES TAXES 1,016,000 392,000 Parks Fund allocated portion of Sales Tax. 334 00 00 **STATE GRANT - DEPT OF COMMERCE** 70,000 -Rotary Park improvements. 347 LEAGUE FEES 90 01 3,600 3,600 00 INVESTMENT INTEREST 361 10 10,000 7,500 Investment of idle cash. 362 50 00 LEASE REVENUES 53,200 54,000 Cell tower leases at Tam O'Shanter. 367 00 DONATIONS 30,000 00 -Lower Columbia College. MISCELLANEOUS 369 90 00 15,000 15,000 Utility reimbursement for cell towers. 397 00 TRANSFER FROM VARIOUS FUNDS 100,000 100,000 01 \$100K transfer from stadium fund for Tam O'Shanter Park project. 622,100 PARKS TOTAL REVENUE \$ 1,347,800 \$

			PARKS FUND 2025/2026 FINAL BUDGET		
UND:	400 1	DEDT			
-UND:	108 1	JEPT	: 21		
BASUB			ACCOUNT DESCRIPTION	2025	2026
569	00	470	NATURAL GAS - CATLIN HALL	\$ 2,800	\$ 2,800
569	00	471	ELECTRICITY - CATLIN HALL	3,500	3,500
569	00	472	WATER/SEWER/GARBAGE - CATLIN HALL	2,900	2,900
569	00	480	CATLIN HALL BUILDING SUPPLIES	5,000	5,000
575	50	310	CATLIN HALL SUPPLIES	1,000	1,000
576	10	310	OFFICE SUPPLIES	300	300
576	10	420	TELEPHONE/POSTAGE	4,500	4,500
576	10	430	TRAVEL/TRAINING	1,000	1,000
576	80	100	PARK MAINTENANCE SALARIES	149,500	155,800
576	80	110	One full-time parks lead and one full-time parks utility. OVERTIME	5,800	5,800
576	80	120	PART-TIME SALARIES	13,000	14,000
576	80	200	Seasonal temps. BENEFITS	76,100	79,000
576	80	314	OTHER OPERATING SUPPLIES	26,000	26,000
576	80	320	FUEL	6,000	6,000
576	80	350	SMALL TOOLS	2,000	2,000
576	80	411	PROFESSIONAL SERVICES	20,000	20,000
576	80	451	EQUIPMENT RENTAL	5,000	1,00
576	80	460	INSURANCE	42,400	44,50
576	80	470	ELECTRICITY	38,000	38,000
576	80	471	WATER/SEWER/GARBAGE	19,000	19,000
576	80	480	REPAIRS/MAINTENANCE	3,500	3,50

			PARKS FUND		
			2025/2026 FINAL BUDGET		
UND:	108 [DEPT	: 21		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
576	80	483	VEHICLE MAINTENANCE/REPAIRS	5,500	5,50
576	80	484	RISTER STADIUM MAINTENANCE	5,000	5,000
576	80	490	MISCELLANEOUS	2,500	2,50
576	80	492	JAIL CREW SERVICES	500	50
576	80	911	ENGINEERING SERVICES	2,500	2,50
576	80	912	INTERFUND SERVICES <i>Reimburse the Water/Sewer Fund for manager and department assistant.</i>	21,000	22,000
576	80	940	EQUIPMENT RESERVE - DEPRECIATION	48,500	48,50
581	20	820	INTERFUND LOAN PRINCIPAL	87,800	91,10
592	45	830	INTERFUND LOAN INTEREST	12,200	8,90
594	76	646	CAPITAL IMPROVEMENTS Spray park rehabilitation 2025.	635,000	-
594	76	647	CAPITAL OUTLAY - GIRLS SOFTBALL Athletic facility upgrades at LCC.	30,000	-
594	76	648	PARK IMPROVEMENTS \$70K for replacement of Rotary Park Picnic Structure.	70,000	-
			PARKS TOTAL EXPENDITURES	\$ 1,347,800 \$	622,10

2025/2026 FINAL BUDGET US ACCOUNT DESCRIPTION HUD #1 IING FUND BALANCE cash required for operations. MENT INTEREST t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash. DEPT 48 HUD #2, #3 & #6 - TOTAL	\$	2025 50,000 5,000 60,000 1,000	\$	2026 50,000 5,000 5,000 60,00
ACCOUNT DESCRIPTION HUD #1 IING FUND BALANCE cash required for operations. MENT INTEREST t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.	\$	50,000 5,000 5,000 60,000	\$	50,00 5,00 5,00
HUD #1 IING FUND BALANCE cash required for operations. MENT INTEREST t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.	\$	50,000 5,000 5,000 60,000	\$	50,00 5,00 5,00
IING FUND BALANCE cash required for operations. MENT INTEREST t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.	\$	5,000 5,000 60,000	\$	5,00
IING FUND BALANCE cash required for operations. MENT INTEREST t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.	\$	5,000 5,000 60,000	\$	5,00
cash required for operations. MENT INTEREST t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.	\$	5,000 5,000 60,000	\$	5,00
MENT INTEREST t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.		5,000 60,000		5,00
t of idle cash. SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.		5,000 60,000		5,00
SCELLANEOUS REPAYMENTS payments on promissory notes. DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.		60,000		
DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.		60,000		
DEPT 17 HUD #1 - TOTAL HUD #2, #3 & #6 MENT INTEREST t of idle cash.				60,00
MENT INTEREST t of idle cash.	\$	1,000	\$	
MENT INTEREST t of idle cash.	\$	1,000	\$	
t of idle cash.	\$	1,000	\$	
				1,00
	\$	1,000	\$	1,00
DE1 1 40 1100 #2, #3 & #0 - TOTAL	*	1,000	φ	1,00
			L	
			RANT TOTAL REVENUE \$ 61,000	

UND:	114 1	JEPT	: VARIOUS				
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026	
			DEPT 17 HUD #1				
597	00	000	TRANSFER TO OTHER FUNDS	\$	60,000	\$	60,00
			Transfer to General Fund for nuisance abatement. DEPT 17 HUD #1 - TOTAL	\$	60,000	\$	60,00
			DEPT 48 HUD #2, #3 & #6				
508	00		ENDING FUND BALANCE	\$	1,000	\$	1,000
			DEPT 48 HUD #2, #3 & #6 - TOTAL	\$	1,000	\$	1,000
	-						
						-	
						-	
				-		-	
						-	

KELSO TRANSPORTATION BENEFIT DISTRICT FUND 2025/2026 FINAL BUDGET

BASUB	ELE			2025	2026
308	00	62	BEGINNING FUND BALANCE	\$ 550,40	D \$ -
			Beginning cash required for operations.		
313	21	00	TBD SALES TAX	325,00	315,00
0.17			.01 % Sales tax.		
317	90	00		200,00	200,00
			\$20 per vehicle.		

UND: 125 DEPT: 62								
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026			
508	00		ENDING FUND BALANCE	-	292,60			
597	00	000	TRANSFER TO DEBT SERVICE FUND For debt service on 2016 G.O. Bond which funded rehab of	225,400	222,40			
			Yew Street and Minor Road.					
597	00	001	TRANSFER TO ARTERIAL STREET FUND	850,000	-			
	-							

			G.O. BOND FUND		
			2025/2026 FINAL BUDGET		
FUND:	206 [DEPT	: 46		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
308	00	46	BEGINNING FUND BALANCE	\$ 1,000	\$ 1,100
361	10	00	INVESTMENT INTEREST	500	400
397	00	00	TRANSFER FROM VARIOUS FUNDS FOR 2011 G.O. BOND 2025: \$214,260 2026: \$207,230 Capital Projects Fund.	214,260	207,230
397	00	01	TRANSFER FROM VARIOUS FUNDS FOR 2016 G.O. BOND 2025: \$225,400 TBD Fund. 2026: \$222,400 TBD Fund.	225,400	222,400
			1 ·		
	1				
			G.O. BOND TOTAL REVENUE	\$ 441,160	\$ 431,130

G.O. BOND FUND 2025/2026 FINAL BUDGET FUND: 206 DEPT: 46 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 19 710 2011 BOND ISSUE PAYMENT - PRINCIPAL 185,000 185,000 591 Balance after 2026 payment \$400,000. 2028 payoff. 19 710 2016 BOND ISSUE PAYMENT - PRINCIPAL 150,000 150,000 591 Balance after 2026 payment \$1,660,000. 2035 payoff. 29,260 22,230 592 19 830 2011 BOND ISSUE PAYMENT - INTEREST Semi-annual payments due June and December 1. 75,400 72,400 592 19 830 2016 BOND ISSUE PAYMENT - INTEREST Semi-annual payments due June and December 1. 592 19 MISCELLANEOUS DEBT SERVICE COSTS 1,500 1,500 890 Administration fees to U.S. Bank. \$ 441,160 \$ 431,130 G.O. BOND TOTAL EXPENDITURES

			CAPITAL PROJECTS FUND 2025/2026 FINAL BUDGET				
UND:	301 1	DEPT	: 60				
BASUE		OBI	ACCOUNT DESCRIPTION	2025		2026	
318	34		REAL ESTATE EXCISE TAXES	\$ 210,000	\$	200,00	
			Revenues from the locally imposed real estate excise tax (1/4 of 1%).	-			
361	10	00	INVESTMENT INTEREST Investment of idle cash.	14,000		10,00	
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		-		 			
			CAPITAL PROJECTS TOTAL REVENUE	\$ 224,000	\$	210,00	

UND:								
BASUB 508	ELE 00		ACCOUNT DESCRIPTION	\$	2025		2026	
508		020	ENDING FUND BALANCE	φ	9,740	\$	2,77	
597	00		TRANSFER TO FUND 206		214,260		207,23	
			For debt service on 2011 G.O. Bond.				Ş	
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SOLID WASTE FUND

BASUB	ELE (OBJ	ACCOUNT DESCRIPTION	2025		2026
308			BEGINNING FUND BALANCE	\$ -	\$	1,300
			Beginning cash required for operations.			
343	70	11	RESIDENTIAL FEES	980,000		1,000,000
			13% increase for 2025 & 2% for 2026.			
343	70		COMMERCIAL FEES	1,130,000		1,153,000
			13% increase for 2025 & 2% for 2026.			
343	70	2.2.2.1	RESIDENTIAL RECYCLING FEES	35,000		35,000
004			0% increase for 2025 & 2026.			1.00
361	10		INVESTMENT INTEREST	2,000		1,00
			Investment of idle cash.			
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					+-	
					-	
					+	
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			2025/2026 FINAL BUDGET		
UND:	402 C	DEPT	: 24		
BASUB	ELE	OBI	ACCOUNT DESCRIPTION	2025	2026
508	00	_		\$ 43,700	\$ -
000		021		¢ 10,100	÷
537	10	411	STATE EXAMINER'S CHARGES	5,500	5,80
537	60	510	COUNTY LANDFILL COSTS	590,000	600,00
537	70	100	SALARIES	8,200	8,60
001	10		Pays partial salary for solid waste coordinator	0,200	0,00
537	70	200	BENEFITS	1,500	1,50
			Pays partial benefits for solid waste coordinator		
537	70	310	SUPPLIES	2,000	2,00
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE)	1,000,000	1,060,00
			Collection cost of solid waste by Waste Connections. Includes fuel surcharge.		
537	70	411	PROFESSIONAL SERVICES (RECYCLING)	36,000	38,50
			Waste Connections - Drop Box Sites.		
537	70	420	POSTAGE	3,600	3,60
537	70	460	INSURANCE	3,900	4,10
			Solid Waste Fund share of City liability insurance.		
537	70	480	HARDWARE MAINTENANCE	500	50
537	70	481	SOFTWARE MAINTENANCE	12,000	13,00
			Computer software maintenance for utility programs.		
537	90	490	MISCELLANEOUS EXPENSE	3,500	3,50
			Community cleanup.		
537	90	530	STATE UTILITY EXCISE TAX	118,100	120,40
			Refuse Collection Tax (3.6%) and Service Tax (1.75%).		
537	90	540	CITY B & O TAX	214,500	218,80
			Payments to General Fund for B & O Taxes at 10%.		
537	90	910	ADMINISTRATIVE SERVICES	90,000	95,00
			Reimburse the general fund for professional services.		15.00
537	90	911	INTERDEPARTMENTAL SERVICES	14,000	15,00
			Reimburse the Water/Sewer fund for professional services.		
			SOLID WASTE TOTAL EXPENDITURES	\$ 2,147,000	\$ 2,190,3

WATER FUND

BASUB	ELE (OBJ	ACCOUNT DESCRIPTION		2025	2026
308	00		BEGINNING FUND BALANCE	\$	1,845,615	\$ 1,243,685
			Beginning cash required for operations.			
343	40		RESIDENTIAL WATER SALES		2,643,970	2,829,000
		_	10.5% increase for 2025 and 2026.			
343	40		COMMERCIAL WATER SALES		1,095,000	1,172,000
0.40			10.5% increase for 2025 and 2026.		01.000	 07.000
343	40		DAVIS TERRACE/PUD WATER SALES		81,000	87,000
343	40	_	10.5% increase for 2025 and 2026. INDUSTRIAL WATER SALES		1,460,000	 1,562,000
545	40		10.5% increase for 2025 and 2026.	-	1,400,000	1,502,000
343	40		WATER CONNECTION FEES		10,000	 10,000
010		20			10,000	10,00
343	40	42	FIRE SPRINKLER FEES		51,000	 55,000
• .•						
343	40	91	TURN ON/OFF FEES		70,000	70,000
344	60	00	PROFESSIONAL SERVICES		4,000	4,00
			Provided by Public Works to Regional Airport.			
349	10		INTERFUND SERVICES		39,000	41,00
			Provided by Public Works Superintendent and Departmental Assistant.		75.000	 54.00
361	10		INVESTMENT INTEREST		75,000	54,000
369	90	and the second se	Investment of idle cash.		5,000	 5,00
509	30	00	MISCELLANEOUS		5,000	
-						
		6				
					-	

			WATER FUND		
			2025/2026 FINAL BUDGET		
FUND: 4	403 E	DEPT	: 25		
BASUB		OBI	ACCOUNT DESCRIPTION	2025	2026
DAGOD		OBJ	ACCOUNT DESCRIPTION	2025	2026
			WATER DISTRIBUTION		
534	10	410	STATE EXAMINER'S CHARGES	\$ 6,800	\$ 7,200
534	50	100	SALARIES	550,700	595,100
			Pays salaries for 7.82 full-time equivalent positions.		
534	50	110	OVERTIME & STANDBY	130,000	130,000
534	50	120	PART TIME HELP	30,000	30,000
534	50	200	BENEFITS	259,500	270,500
534	50	210	Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. SUPPLIES	225.000	250.000
554	50	310	Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.	225,000	250,000
534	50	320	FUEL	900	900
			For small hand tools/generators.		
534	50	321	FUEL - VEHICLES	23,000	23,000
534	50	350	TOOLS	3,000	3,000
524	50	410	Drills, hydraulic tools, & hand tools.	50.000	50.000
534	50	410	PROFESSIONAL SERVICES Meter reading and backflow management.	50,000	50,000
534	50	420	TELEMETERING/PHONE/POSTAGE	14,000	14,000
001		120		14,000	
534	50	430	TRAVEL	10,000	10,000
			Continued education and miscellaneous seminars.		
534	50	451	EQUIPMENT RENTAL	5,000	5,000
504	50	400	Rental of equipment such as tractors, trenchers and man lifts.	101 500	100.000
534	50	460	INSURANCE	101,500	106,600
534	50	470	UTILITY SERVICE	45,000	45,000
			Costs for water/sewer/electricity/solid waste.		
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE	250,000	150,000
534	50	181	Leak detection asphalt repairs & meter repairs. SHOP AND RADIO REPAIR	2,000	2,000
554	50	401		2,000	2,000
534	50	482	HARDWARE MAINTENANCE	500	500
534	50	483	SOFTWARE MAINTENANCE	25,000	25,000
			Computer software maintenance for utility programs.		
534	50	486		45,000	45,000
			Contract with Jacobsen Chevron.		

WATER FUND 2025/2026 FINAL BUDGET FUND: 403 DEPT: 25 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 490 MISCELLANEOUS EXPENSES 534 50 13,500 13,500 Laundry, rain gear, dues, subscriptions and training. 534 50 530 STATE UTILITY EXCISE TAX 143.200 152,100 5.029% of water sales & 1.75% of connection charges (1/2 distribution). 534 50 541 CITY B & O TAX 267,500 286,000 10% of water sales (1/2 distribution). 534 50 910 ADMINISTRATIVE SERVICES 107,400 113,100 Reimburse the general fund for professional services. 534 50 911 PROFESSIONAL SERVICES-ENGINEERING 25,000 25,000 Payments to the General Fund for engineering services. 534 50 940 EQUIPMENT RESERVE - DEPRECIATION 218,000 218,000 For future replacement of vehicles & equipment. 534 50 953 OFFICE RENTAL 6.000 6.000 Rental charges for office space at City Hall. 720 2020 REVENUE BOND PAYMENT - PRINCIPAL 287,500 582 34 300,000 Balance after 2026 payment \$2,347,500. 2040 payoff. 582 34 770 ANNUAL PRINCIPAL PAYMENT - SRF LOAN 256,280 256,280 Balance after 2026 payment \$2,307,000. 2035 payoff. 592 830 2020 REVENUE BOND PAYMENT - INTEREST 86,719 34 78,094 Semi-annual interest payments. Payoff 2040 592 34 833 ANNUAL INTEREST PAYMENT - SRF LOANS 42,286 38,442 Annual interest payments. 2035 payoff. 592 34 840 MISCELLANEOUS DEBT EXPENSE 1,000 1,000 630 CAPITAL EXPENSE - STRUCTURES 300,000 300,000 594 34 Public Works fence, pavement, gate, building paint. 594 651 CAPITAL EXPENSE - EQUIPMENT 80,000 80,000 34 Misc. pump replacements. Security Cameras. 010 TRANSFER TO 404 - WATER CAPITAL RESERVE 2.181.000 597 00 1,993,569 Transfer for waterline replacement. WATER DISTRIBUTION - SUB TOTAL \$ 5,792,285 \$ 5,623,885

			WATER FUND		
			2025/2026 FINAL BUDGET		
UND: 4	403 E	DEPT	: 25		an a
BASUB		OBI	ACCOUNT DESCRIPTION	2025	2026
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
			WATER TREATMENT		
538	10	410	STATE EXAMINER'S CHARGES	\$ 6,800	\$ 7,20
538	40	100	SALARIES	294,000	307,80
			Pays salaries for 3.34 full-time equivalent positions.	,	
538	40	110	OVERTIME	5,000	5,00
538	40		BENEFITS	126,000	130,10
500	- 10		Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.		
538	40	310	SUPPLIES	100,000	100,00
538	40	311	Water Treatment Plant chemicals. SUPPLIES - WATER PURCHASE	50,000	50,00
000	40		Purchase water from City of Longview.	50,000	00,00
538	40		FUEL - VEHICLES	1,300	1,30
538	40	350	TOOLS	1,000	1,00
			Miscellaneous hand tools.		
538	40	410	PROFESSIONAL SERVICES - TESTING	21,000	21,00
500	40	400	Meter reading, Dept. Of Health testing. TELEMETERING/PHONE/POSTAGE	F 000	F. 00
538	40	420	Telemetry for SE reservoir and PUD systems.	5,600	5,60
538	40	430	TRAVEL	3,000	3,00
			Miscellaneous training and seminars.	-,	
538	40	451	EQUIPMENT RENTAL	1,000	1,00
538	40	460	INSURANCE	101,500	106,60
538	40	470	UTILITY SERVICE	120,000	125,00
			Costs for water/sewer/electricity/solid waste.		
538	40	480	WATER TREATMENT PLANT REPAIR AND MAINTENANCE	200,000	60,00
			Pump repairs.		
538	40	482	HARDWARE MAINTENANCE	2,000	2,00
538	40	483	SOFTWARE MAINTENANCE	8,000	8,00
538	40	486	Computer software maintenance for utility programs. VEHICLE MAINTENANCE	1,000	1,00
538	40	490	MISCELLANEOUS EXPENSES	15,000	15,00
538	40	530	STATE UTILITY EXCISE TAX	143,200	152,10
			5.029% of water sales & 1.75% of connection fees (1/2 Wat. Treatment).		

WATER FUND 2025/2026 FINAL BUDGET FUND: 403 DEPT: 25 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 538 40 541 CITY B & O TAX 267,500 286,000 10% of water sales (1/2 distribution). 538 40 910 ADMINISTRATIVE SERVICES 107,400 113,100 Reimburse the general fund for professional services. 538 40 911 PROFESSIONAL SERVICES - ENGINEERING 1,000 1,000 To reimburse General Fund for engineering services. 538 40 953 OFFICE RENTAL 6,000 6,000 Rental charges for office space at City Hall. WATER TREATMENT - SUB TOTAL \$ 1,587,300 \$ 1,508,800 WATER TOTAL EXPENDITURES \$ 7,379,585 \$ 7,132,685

WATER CAPITAL RESERVE FUND

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION		2025		2026
308	00	17	BEGINNING FUND BALANCE	\$	825,000	\$	1,972,431
			Beginning cash required for operations.				
334	00	00	STATE GRANT		1,000,000		-
			Hazel Street water main.				
334	06	90	STATE GRANT		525,000		1,675,000
			Public Works Trust Fund.				
361	10	00	INVESTMENT INTEREST		75,000		40,000
			Investment of idle cash.		15.000		15.00
379	40	00	CAPITAL RECOVERY/SDC CHARGES - WATER	5	45,000		45,000
0.00			Fees charged for water hook-up.		505 000		4 075 00
382	60	00	PWTF LOAN PROCEEDS		525,000		1,675,000
397	00	00	TRANSFER FROM WATER FUND		2,181,000		1,993,569
			Transfer from Water Fund to complete projects.				
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WATER CAPITAL RESERVE FUND 2025/2026 FINAL BUDGET

BASUB	ELE		ACCOUNT DESCRIPTION		2025	2026
534	10	530	STATE UTILITY EXCISE TAX	\$	1,000	\$ 1,000
			1.75% of Capital Recovery charges.	_		
594	17	401	WEST KELSO COWLITZ WAY CONNECTION		850,000	-
594	17	402	WATER SYSTEM PLAN UPDATE		75,000	-
594	21	635	MILL STREET WELL		1,000,000	 1,500,00
594	23	631	SOURCE/SUPPLY IMPLEMENTATION		250,000	250,00
594	23	634	HAUSSLER PUMP STATION REHAB DESIGN		150,000	1,500,00
594	24	633	KELSO DRIVE TRANSMISSION LINE		1,050,000	3,350,00
594	25	631	HAZEL ST WM OVERCROSSING New main on Hazel overcrossing.		1,000,000	-
594	25	632	CONTROL AND TELEMETRY UPGRADES	-	-	100,00
594	25	622	Modernize BPS & Tank Controls & SCADA. WEST VISTA WATER MAIN REPLACEMENT		500.000	
594	25	033	Upgrade of water main under W Vista/Haussler.		500,000	-
594	26	631	SEVENTH AND DONATION STREET TRANSMISSION LINE		-	400,00
594	34	631	ANNUAL REPLACEMENT PROGRAM		300,000	300,00
					1	

SEWER FUND

ASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026
308	00	25	BEGINNING FUND BALANCE	\$ 666,414	1 \$	1,033,28
			Beginning cash required for operations.			
343	50	21	RESIDENTIAL SEWER	3,213,000		3,357,00
			4.5% increase for 2025 and 2026.			
343	50	22	COMMERCIAL SEWER	1,596,000		1,668,00
			4.5% increase for 2025 and 2026.		_	
343	50	23	INDUSTRIAL SEWER	1,638,000		1,712,00
			4.5% increase for 2025 and 2026.		_	
344	60	00	CHARGES FOR PROFESSIONAL SERVICES	5,000		5,00
			Provided by Public Works to Regional Airport.			
349	10	00	INTERFUND SERVICES	39,000		41,00
			Provided by Public Works Superintendent and Departmental Assistant.		_	
361	10	00	INVESTMENT INTEREST	70,000		50,00
			Investment of idle cash.		-	
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			SEWER FUND		
			2025/2026 FINAL BUDGET		
UND:	405 F	EDT	• 25		
UND.	405 1		. 25		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
			OFWED COLLECTION		
535	10	100	SEWER COLLECTION SALARIES	\$ 550,700	\$ 595,10
555		100	Pays salaries for 7.84 full-time equivalent positions.	\$ 550,700	\$ 595,10
535	10	110	OVERTIME & STANDBY	70,000	70,00
535	10	120	PART TIME HELP	30,000	30,00
535	10	200	BENEFITS	259,500	270,50
			Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.		
535	10	310	SUPPLIES	90,000	90,00
535	10	320	FUEL - EMERGENCY GENERATOR	1,500	1,50
535	10	250	TOOLS	2,500	2,50
555	10	350	Misc. tools for pump stations and service trucks.	2,500	2,00
535	10	410	PROFESSIONAL SERVICES	5,000	5,00
			1/3 Meter reading contract.		
535	10	413	STATE EXAMINER'S CHARGES	9,100	9,50
535	10	420	TELEMETERING/PHONE/POSTAGE	17,500	17,50
535	10	430	TRAVEL	10,000	10,00
			Continued education.	10.000	10.00
535	10	451	EQUIPMENT RENTAL	10,000	10,00
535	10	460	Rental of excavators and concrete saws. INSURANCE	127,000	133,40
555	10	400	INSURANCE	127,000	100,40
535	10	470	UTILITY SERVICE	35,000	35,00
			Costs for water/sewer/power/solid waste.		
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE	200,000	200,00
			Mainline repairs, root control, pump station cleaning, etc.		
535	10	481	SHOP AND RADIO REPAIR	2,500	2,50
535	10	482	HARDWARE MAINTENANCE	500	50
535	10	483	SOFTWARE MAINTENANCE	30,000	30,00
			Computer software maintenance for utility programs.	10.055	10.55
535	10	490	MISCELLANEOUS EXPENSES	10,000	10,00
EDE	10	E10	Security, training, clothing and laundry. REGIONAL SEWAGE TREATMENT	2,400,000	2,400,00
535	10	1510	Payment to Three River Waste Water Association based on actual average flow.	2,400,000	2,400,00
	+		a ayment to Three River in use in aler Association based on actual average flow.		

SEWER FUND

BASUB			ACCOUNT DESCRIPTION	2025	2026
535	10	511	BEACON HILL	2,345	2,34
505	10	500	West Kelso Interceptor.	(07.700	
535	10	530	STATE UTILITY EXCISE TAX	135,500	144,800
505	10	E 4 4	3.852% of sewer revenues less payment to regional sewer plant. CITY B & O TAX	0.45.000	074.004
535	10	541		645,000	674,000
535	10	010	10% of gross sewer revenues. ADMINISTRATIVE SERVICES	143,200	150,800
000		310	Reimburse the general fund for professional services.	143,200	150,800
535	10	911	PROFESSIONAL SERVICES - ENGINEERING	40,000	40,000
000		011	Payments to the general fund for engineering services.	40,000	40,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION	218,000	218,000
			For future replacement of vehicles & equipment.		,
535	10	953	OFFICE RENTAL	6,000	6,000
			Rental charges for office space at City Hall.		
535	50	321	FUEL - VEHICLES	25,000	25,000
535	50	481	VEHICLE MAINTENANCE	45,000	45,000
582	35	720	2020 REVENUE BOND PAYMENT - PRINCIPAL	57,500	60,000
500	0.5		Balance after 2026 payment \$1,062,500. 2040 payoff.		
592	35	830	2020 REVENUE BOND PAYMENT - INTEREST	34,069	32,344
504	25	620	Semi-annual interest payments. Payoff 2040.	400.000	400.000
594	35	630	CAPITAL EXPENSE - STRUCTURES	400,000	400,000
594	35	651	Public Works fence, pavement, gate, building paint.	50,000	50,000
594	35	051	Misc. pump repair/replacements.	50,000	50,000
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE	1,565,000	2,095,000
001			Transfer required to fund Sewer Rehab projects.	1,000,000	2,000,000

DRAINAGE FUND

ASUB				 2025		2026
308	00	52	BEGINNING FUND BALANCE	\$ 558,125	\$	163,30
001			Beginning cash required for operations.	 		
334	00	00	STATE GRANT	66,250		66,2
343	83	00	RESIDENTIAL REVENUE	533,000		585,00
			9.2% rate increase in 2025 and 2026.			
343	83	10	COMMERCIAL REVENUE	464,000		642,0
004	10		21% rate increase in 2025 and 38% 2026.	 		
361	10	00	INVESTMENT INTEREST	 9,000		5,0
			Provided to Southwest Washington Regional Airport.	 		
				100 101 101 101 101 101 101 101 101 101		
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DRAINAGE FUND

10 34	410	STATE EXAMINER'S CHARGES				
34			\$	1,700	\$	1,800
	410	NPDES COMPLIANCE		25,000		25,000
50	100	Phase 2 compliance. SALARIES		140 000		250.000
00	100	Pays salaries for 1.5 full-time equivalent positions in 2025 and 3.5 in 2026.		142,600		259,000
50	110			5,500		5,500
50	200	BENEFITS	-	63,000		125,000
		Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.				
50	310			25,000		25,000
50	200			10.000		40.000
50	320	FUEL - VEHICLES		13,000		13,000
50	350	SMALL TOOLS/EQUIPMENT		2,000		2,000
50	420	TELEPHONE/POSTAGE	-	5,800		5,800
50	430	TRAVEL		5,800		5,500
50	460	INSURANCE		77,000		80,850
50	470	ELECTRICITY		2,000		2,000
50	471	WATER/SEWER/GARBAGE		1,800		1,800
50	480	STORM SEWER REPAIR AND MAINTENANCE		100,000		100,000
-		Storm sewer cleaning and equipment rentals.				
50	481			5,000		5,000
50	482			6,000		6,000
50	407			25.000		25.000
50	487			35,000		35,000
50	490			8,000		8,000
50	520			16 400		20,300
30	030			10,400	1	20,300
50	910	ADMINISTRATIVE SERVICES		75,000		77,000
		Reimburse the general fund for accounting and admin.				
50	911			30,000		30,000
	50 50 50 50 50 50 50 50 50 50 50 50 50	50 200 50 310 50 320 50 320 50 350 50 420 50 420 50 420 50 420 50 430 50 470 50 471 50 481 50 482 50 487 50 490 50 530	50 200 BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. 50 310 SUPPLIES Includes catch basins, manholes, pipe, material & misc. supplies. 50 320 FUEL - VEHICLES 50 350 SMALL TOOLS/EQUIPMENT 50 420 TELEPHONE/POSTAGE 50 430 TRAVEL 50 430 TRAVEL 50 460 INSURANCE 50 470 ELECTRICITY 50 471 WATER/SEWER/GARBAGE 50 481 HARDWARE MAINTENANCE Storm sever cleaning and equipment rentals. 50 481 HARDWARE MAINTENANCE 50 487 VEHICLE MAINTENANCE 50 487 VEHICLE MAINTENANCE 50 487 VEHICLE MAINTENANCE 50 487 VEHICLE MAINTENANCE 50 530 STATE UTILITY TAX 1.73% tax on gross revenues. 50 910 ADMINISTRATIVE SERVICES Reimburse the general fund for accounting and admin.	50 200 BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. 50 310 SUPPLIES Includes catch basins, manholes, pipe, material & misc. supplies. 50 320 FUEL - VEHICLES 50 350 SMALL TOOLS/EQUIPMENT 50 420 TELEPHONE/POSTAGE 50 430 TRAVEL 50 430 TRAVEL 50 460 INSURANCE 50 470 ELECTRICITY 50 471 WATER/SEWER/GARBAGE 50 480 STORM SEWER REPAIR AND MAINTENANCE Storm sewer cleaning and equipment rentals. 50 481 HARDWARE MAINTENANCE 50 482 SOFTWARE MAINTENANCE Computer software maintenance for network server. 50 487 VEHICLE MAINTENANCE 50 487 VEHICLE MAINTENANCE 50 480 STATE UTILITY TAX 1.75% tax on gross revenues. 50 910 ADMINISTRATIVE SERVICES Reimburse the general fund for accounting and admin. 50 911 PROFESSIONAL SERVICES-ENGINEERING	50200BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.63,00050310SUPPLIES Includes catch basins, manholes, pipe, material & misc. supplies.25,00050320FUEL - VEHICLES13,00050320FUEL - VEHICLES13,00050420TELEPHONE/POSTAGE5,80050430TRAVEL5,80050430TRAVEL5,80050460INSURANCE77,00050470ELECTRICITY2,00050471WATER/SEWER/GARBAGE1,80050480STORM SEWER REPAIR AND MAINTENANCE Storm sewer cleaning and equipment rentals.100,00050481HARDWARE MAINTENANCE Computer software maintenance for network server.6,00050487VEHICLE MAINTENANCE Computer software maintenance for network server.35,00050480STATE UTILITY TAX 1.73% tax on gross revenues.16,400 1.73% tax on gross revenues.75,00050911PROFESSIONAL SERVICES Reinburset the general fund for accounting and admin.75,000	50 200 BENEFITS Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc. 63,000 50 310 SUPPLIES Includes catch basins, manholes, pipe, material & misc. supplies. 25,000 50 320 FUEL - VEHICLES 13,000 50 350 SMALL TOOLS/EQUIPMENT 2,000 50 420 TELEPHONE/POSTAGE 5,800 50 430 TRAVEL 5,800 50 460 INSURANCE 77,000 50 470 ELECTRICITY 2,000 50 471 WATER/SEWER/GARBAGE 1,800 50 480 STORM SEWER REPAIR AND MAINTENANCE Storm sewer cleaning and equipment rentals. 5,000 50 481 HARDWARE MAINTENANCE 6,000 50 481 HARDWARE MAINTENANCE 35,000 50 487 VEHICLE MAINTENANCE 35,000 50 487 VEHICLE MAINTENANCE 35,000 50 487 VEHICLE MAINTENANCE 35,000 50 50 50 53 STATE UTILITY TAX 16,400 1.73% tax on gross revenues. 75,000

DRAINAGE FUND

BASUB	ELE	OB1	ACCOUNT DESCRIPTION	2025	2026
531	50	912	INTERDEPARTMENTAL SERVICES	19,000	20,000
			Reimburse the Water/Sewer fund for dept. asst. & public works manager.		
531	50	940	EQUIPMENT RESERVE - DEPRECIATION	58,000	58,000
		0.0.0	For the future replacement of vehicles.		
597	00	003	TRANSFER TO DRAINAGE CAPITAL FUND	907,775	550,000

SEWER CAPITAL RESERVE FUND 2025/2026 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026
308	00		BEGINNING FUND BALANCE	\$ 1,000)\$	651,000
			Beginning cash required for operations.			
361	10			150,000		100,000
379	50	00	Investment of idle cash. CAPITAL RECOVERY/SDC CHARGES - SEWER	35,000		30,000
010			Fees charged for sewer hook-up.			
397	00	02	TRANSFER FROM SEWER FUND 405	1,565,000		2,095,000
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			-			

SEWER CAPITAL RESERVE FUND 2025/2026 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
535	26	410	UPDATE GENERAL SEWER PLAN	\$ -	\$ 150,00
			Revise, update General Sewer Plan.		
535	26	411	CONTROL AND TELEMETRY PLAN UPGRADES	-	650,00
			Develop & apply control system standards at pump stations.		1
535	35	632	ANNUAL CURED IN-PLACE PROGRAM	400,000	400,00
505	50	500	Line suitable mains based on cctv inspections.		
535	50	530	STATE UTILITY TAX	1,000	1,00
504	04	004	1.75% of Capital Recovery Charges.	750.000	
594	24	631	MT BRINYON PUMP STATION REHAB	750,000	-
594	25	631	PUMP STATION GENERATORS	200,000	300,00
			Design, upgrade, purchase portable generators.		
594	26	632	GRADE STREET PUMP STATION UPGRADE	-	975,00
50.4	0.5	004	Replace pumps and controls.		100.00
594	35	631	ANNUAL REPLACEMENT PROGRAM	400,000	400,00

WATER GUARANTEE DEPOSIT FUND 2025/2026 FINAL BUDGET FUND: 409 DEPT: 47 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 120,000 389 00 00 CUSTOMER DEPOSITS \$ 120,000 \$ Receipts for customer deposits for water/sewer utility service. . WATER GUARANTEE DEPOSIT TOTAL REVENUE 120,000 \$ 120,000 \$

WATER GUARANTEE DEPOSIT FUND 2025/2026 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026
589	00	000	REFUNDS OF DEPOSITS	\$ 120,000	\$	120,000
			Customer deposit refunds based upon good payment history.			
					-	
			-	 		

DRAINAGE CAPITAL FUND 2025/2026 FINAL BUDGET

BASUB	ELE			2025	2026
308	00	52	BEGINNING FUND BALANCE	\$ 232,225	\$ -
334	00	00	ECOLOGY CAPACITY GRANT Funds for stormwater permit implementation	60,000	 60,000
361	10	00	INVESTMENT INTEREST	 10,000	 -
379	80	00	CAPITAL RECOVERY - STORMWATER	 10,000	10,00
397	00	00	TRANSFER FROM DRAINAGE FUND	907,775	550,000
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UND:	410 [DEPT	: 52		
BASUB	UB ELE OBJ ACCOUNT DESCRIPTION 2025				
531	26	401	ALTERNATE SECTION STUDY	\$ -	2026 \$ 150,000
531	31	401	ANNUAL DRAINAGE UPGRADES	200,000	200,000
531	34	410	NPDES UPDATE	120,000	120,000
594	23	631	Code and SOP update for NPDES P.II Permit BLOYD STREET STORM DRAIN	-	150,000
594	24	631	WEST VISTA STORM DRAIN	900,000	
	-				

	W/S REF/IMP REV BOND FUND 2025/2026 FINAL BUDGET					
FUND:						
BASUB					2025	2026
361	10	00	INVESTMENT INTEREST	\$	5,000 \$	4,500
			Investment of idle cash until payments due.			
	-					
		-				
		-				
		-				
		-				
		-				
						1
			W/S REF/IMP REV BOND TOTAL REVENUE	\$	5,000	\$ 4,500

FUND: 413 DEPT: 44							
ELE (OBJ ACCOUNT DESCRIPTION	2025	2026				
00	020 ENDING FUND BALANCE						
-							
			_				
	ELE	13 DEPT: 44 ELE OBJ ACCOUNT DESCRIPTION 00 020 ENDING FUND BALANCE 1 1	ELE OBJ ACCOUNT DESCRIPTION 2025				

			EQUIPMENT RESERVE FUN	1D	
			2025/2026 FINAL BUDGET		
FUND:	502 I	DEPT	: 33		
BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
308	00		BEGINNING FUND BALANCE	\$ 205,500	\$ 319,500
349	90	01	DEPRECIATION CHARGES - POLICE	250,000	155,000
349	90	02	DEPRECIATION CHARGES - ENGINEERING	18,000	18,000
349	90	03	DEPRECIATION CHARGES - COMM DEV	10,000	10,000
349	90	04	DEPRECIATION CHARGES - STREET	53,000	53,000
349	90	05	DEPRECIATION CHARGES - TRAFFIC	50,000	50,000
349	90	06	DEPRECIATION CHARGES - PARKS	48,500	48,500
349	90	07	DEPRECIATION CHARGES - WATER	218,000	218,000
349	90	08	DEPRECIATION CHARGES - DRAINAGE	58,000	58,000
349	90	10	DEPRECIATION CHARGES - SEWER	218,000	218,000
361	10	00	INVESTMENT INTEREST Investment of idle cash.	75,000	50,000
	_		EQUIPMENT RESERVE TOTAL REVENUE	\$ 1,204,000	\$ 1,198,000

EQUIPMENT RESERVE FUND 2025/2026 FINAL BUDGET

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025		2026
594	48	641	STREET FLEET	\$ 257,000	\$	55,000
			2025 - 1/2 of 16-329 F-250 Replacement, 2026 - 1/2 of 16-348			
			F-450 Replacement, 1/2 of 16-365 Replacement Sweeper			
594	48	642	POLICE FLEET	 250,000		155,000
		0.10	2025 - (1) Admin (2) Patrol / 2026 - (1) Admin (1) Patrol	 100.000		
594	48	643	TRAFFIC FLEET 2025 - Aerial Truck.	180,000		-
594	48	644	PARK FLEET	-		123,000
			2026 - Case Tractor and Gator.			
594	48	645	WATER FLEET	130,000		405,000
			2025 - Half of 25-831 dump truck, 1/2 of 25-62, 1/2 of 25-22, 1/2 of scooter 2026 - 1/2 of 25-336, 1/2 of 16-344,1/2 of 25-957	 		
594	48	646	DRAINAGE FLEET	 257,000		55,000
004	40	040	2025 - 1/2 of 16-329 F-250 Replacement, 2026 - 1/2 of 16-348	201,000		00,000
			F-450 Replacement, 1/2 of 16-365 Replacement Sweeper			
594	48	649	SEWER FLEET	 130,000		405,000
			2025 - Half of 25-831 dump truck, 1/2 of 25-62, 1/2 of 25-22,			
			1/2 of scooter 2026 - 1/2 of 25-336, 1/2 of 16-344,1/2 of 25-957			
				 	-	

FIREMEN'S PENSION FUND 2025/2026 FINAL BUDGET FUND: 601 DEPT: 34 BASUB ELE OBJ ACCOUNT DESCRIPTION 2025 2026 00 34 BEGINNING FUND BALANCE \$ 6,725 \$ 13,300 308 336 06 91 FIRE INSURANCE PREMIUM TAX 18,575 19,500 State remittance. 361 10 00 INVESTMENT INTEREST 24,750 19,250 Investment of idle cash. \$ 50,050 \$ 52,050 FIREMEN'S PENSION TOTAL REVENUE

FIREMEN'S PENSION FUND						
2023/2020 FINAL BUDGET						
601 C	DEPT	: 34				
ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026		
28		FIREMEN'S PENSION PAYMENTS	\$ 40,000) \$ 42,00		
	000			10.00		
38	290		10,000	10,00		
70	491		50	5		
		FIREMEN'S PENSION TOTAL EXPENDITURES	\$ 50,05	0 \$ 52,0		
	ELE	ELE OBJ 28 290 38 290	2025/2026 FINAL BUDGET SOI DEPT: 34 ELE OBJ ACCOUNT DESCRIPTION 28 290 FIREMEN'S PENSION PAYMENTS Pension benefits for LEOFF 1 firefighters. 38 290 PENSIONER'S MEDICAL PAYMENTS Premiums and medical costs LEOFF 1 retirees. 70 491 MISCELLANEOUS EXPENSES I I I I I <td< td=""><td>2025/2026 FINAL BUDGET Soft DEPT: 34 ELE 0BJ ACCOUNT DESCRIPTION 2025 28 290 FIREMEN'S PENSION PAYMENTS \$ 40,000 291 Pension benefits for LEOFF 1 Irefighters. 10,000 38 290 PENSION PAYMENTS 10,000 Pension benefits for LEOFF 1 Irefighters. 10,000 Prestion benefits for LEOFF 1 retirees. 70 491 MISCELLANEOUS EXPENSES 50 10 1 1 1 11 1 1 1 12 1 1 1 13 10 1 1 14 15 1 1 15 1 1 1 1 16 1 1 1 1 16 1 1 1 1 1 16 1 1 1 1 1 17 1 1 1 1 1 18 1 1 1 1 1 19 1 1 1</td></td<>	2025/2026 FINAL BUDGET Soft DEPT: 34 ELE 0BJ ACCOUNT DESCRIPTION 2025 28 290 FIREMEN'S PENSION PAYMENTS \$ 40,000 291 Pension benefits for LEOFF 1 Irefighters. 10,000 38 290 PENSION PAYMENTS 10,000 Pension benefits for LEOFF 1 Irefighters. 10,000 Prestion benefits for LEOFF 1 retirees. 70 491 MISCELLANEOUS EXPENSES 50 10 1 1 1 11 1 1 1 12 1 1 1 13 10 1 1 14 15 1 1 15 1 1 1 1 16 1 1 1 1 16 1 1 1 1 1 16 1 1 1 1 1 17 1 1 1 1 1 18 1 1 1 1 1 19 1 1 1		