

**CITY OF KELSO**  
**2025/2026**  
**BUDGET**

# 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. 24-4017**

**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:

<b><u>FUND</u></b>	<b><u>2025 Budget</u></b>	<b><u>2026 Budget</u></b>
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	<u>50,050</u>	<u>52,050</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$70,817,894</u></b>	<b><u>\$64,171,084</u></b>

**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<sup>th</sup> day of December, 2024.

Veg A. Andersen  
MAYOR

ATTEST/AUTHENTICATION:

[Signature]  
CITY CLERK

APPROVED AS TO FORM:

[Signature]  
CITY ATTORNEY

PUBLISHED: 12/24/24





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.

<b>General Fund Departments</b>	<b>General Fund Expenditures</b>				
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
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	<u>170,952</u>	<u>170,952</u>	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>
<b>Total Expenditures</b>	<b><u>\$10,698,119</u></b>	<b><u>\$11,039,258</u></b>	<b><u>\$14,012,000</u></b>	<b><u>\$15,169,900</u></b>	<b><u>\$15,132,700</u></b>

\*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-living-adjustments (COLA’s):

<b><u>Bargaining Unit</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>
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 Kelso Full-time Positions**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>General Government</b>						
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
<b>Public Safety</b>						
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
<b>Highways &amp; Streets</b>						
Maintenance	1.0	1.0	1.0	1.0	1.0	1.0
Traffic	1.0	1.0	1.0	1.0	2.0	2.0
<b>Culture and recreation</b>						
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
<b>Utilities</b>						
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
<b>Total FTE's</b>	<b><u>80.4</u></b>	<b><u>81.4</u></b>	<b><u>80.4</u></b>	<b><u>80.4</u></b>	<b><u>88.3</u></b>	<b><u>90.3</u></b>

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.

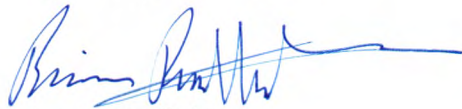
**Sewer**

- 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 Balance
001	GENERAL FUND	\$ 12,624,052	\$ 13,664,575	\$ 1,505,325	\$ 15,169,900	\$ 15,169,900	\$ -	\$ 15,169,900	\$ 11,118,727
101	STREET MAINTENANCE FUND	827,341	1,154,000	385,000	1,539,000	1,539,000	-	1,539,000	442,341
102	ARTERIAL STREET FUND	2,292,357	22,098,200	-	22,098,200	21,982,000	116,200	21,982,000	2,408,557
103	LIBRARY FUND	211,858	670,700	100,000	770,700	770,700	-	770,700	111,858
104	PATHS & TRAILS FUND	10,193	1,300	-	1,300	-	1,300	-	11,493
105	KELSO STATION FUND	58,170	76,750	-	76,750	75,950	800	75,950	58,970
106	STADIUM FUND	272,146	218,100	20,500	238,600	238,600	-	238,600	251,646
107	HIGHLANDER FESTIVAL FUND	13,729	41,400	-	41,400	41,400	-	41,400	13,729
108	PARKS & RECREATION FUND	364,054	1,297,800	50,000	1,347,800	1,347,800	-	1,347,800	314,054
114	HUD GRANT FUND	493,121	11,000	50,000	61,000	60,000	1,000	60,000	444,121
115	FACADE IMPROVEMENT FUND	473	-	-	-	-	-	-	473
125	TBD FUND	787,083	525,000	550,400	1,075,400	1,075,400	-	1,075,400	236,683
206	G.O. BOND FUND	196,116	440,160	1,000	441,160	441,160	-	441,160	195,116
301	CAPITAL PROJECTS FUND	476,193	224,000	-	224,000	214,260	9,740	214,260	485,933
402	SOLID WASTE FUND	50,301	2,147,000	-	2,147,000	2,103,300	43,700	2,103,300	94,001
403	WATER FUND	3,370,521	5,533,970	1,845,615	7,379,585	7,379,585	-	7,379,585	1,524,906
404	WATER CAPITAL RESERVE FUND	2,923,684	4,351,000	825,000	5,176,000	5,176,000	-	5,176,000	2,098,684
405	SEWER FUND	2,602,303	6,561,000	666,414	7,227,414	7,227,414	-	7,227,414	1,935,889
407	DRAINAGE FUND	728,668	1,072,250	558,125	1,630,375	1,630,375	-	1,630,375	170,543
408	SEWER CAPITAL RESERVE FUND	4,168,961	1,750,000	1,000	1,751,000	1,751,000	-	1,751,000	4,167,961
409	WATER GUARANTEE DEPOSIT FUND	242,414	120,000	-	120,000	120,000	-	120,000	242,414
410	DRAINAGE CAPITAL FUND	323,932	987,775	232,225	1,220,000	1,220,000	-	1,220,000	91,707
413	W/S IMPROV/REFUND BOND FUND	132,444	5,000	-	5,000	-	5,000	-	137,444
502	EQUIPMENT RESERVE FUND	3,162,847	998,500	205,500	1,204,000	1,204,000	-	1,204,000	2,957,347
601	FIREMEN'S PENSION FUND	521,820	43,325	6,725	50,050	50,050	-	50,050	515,095
<b>TOTAL</b>		<b>\$ 36,854,781</b>	<b>\$ 63,992,805</b>	<b>\$ 7,002,829</b>	<b>\$ 70,995,634</b>	<b>\$ 70,817,894</b>	<b>\$ 177,740</b>	<b>\$ 70,817,894</b>	<b>\$ 30,029,692</b>

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**CITY OF KELSO**  
**2026 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 Balance
001	GENERAL FUND	\$ 11,118,727	\$ 14,382,025	\$ 750,675	\$ 15,132,700	\$ 15,132,700	\$ -	\$ 15,132,700	\$ 10,368,052
101	STREET MAINTENANCE FUND	442,341	1,074,400	385,000	1,459,400	1,459,400	-	1,459,400	57,341
102	ARTERIAL STREET FUND	2,408,557	14,061,500	-	14,061,500	13,955,000	106,500	13,955,000	2,515,057
103	LIBRARY FUND	111,858	806,300	-	806,300	806,300	-	806,300	111,858
104	PATHS & TRAILS FUND	11,493	1,300	-	1,300	-	1,300	-	12,793
105	KELSO STATION FUND	58,970	77,250	-	77,250	76,850	400	76,850	59,370
106	STADIUM FUND	251,646	216,100	22,600	238,700	238,700	-	238,700	229,046
107	HIGHLANDER FESTIVAL FUND	13,729	41,400	-	41,400	41,400	-	41,400	13,729
108	PARKS & RECREATION FUND	314,054	572,100	50,000	622,100	622,100	-	622,100	264,054
114	HUD GRANT FUND	444,121	11,000	50,000	61,000	60,000	1,000	60,000	395,121
115	FACADE IMPROVEMENT FUND	473	-	-	-	-	-	-	473
125	TBD FUND	236,683	515,000	-	515,000	222,400	292,600	222,400	529,283
206	G.O. BOND FUND	195,116	430,030	1,100	431,130	431,130	-	431,130	194,016
301	CAPITAL PROJECTS FUND	485,933	10,000	200,000	210,000	207,230	2,770	207,230	288,703
402	SOLID WASTE FUND	94,001	2,189,000	1,300	2,190,300	2,190,300	-	2,190,300	92,701
403	WATER FUND	1,524,906	5,889,000	1,243,685	7,132,685	7,132,685	-	7,132,685	281,221
404	WATER CAPITAL RESERVE FUND	2,098,684	5,428,569	1,972,431	7,401,000	7,401,000	-	7,401,000	126,253
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	7,243
408	SEWER CAPITAL RESERVE FUND	4,167,961	2,225,000	651,000	2,876,000	2,876,000	-	2,876,000	3,516,961
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	91,707
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	2,637,847
601	FIREMEN'S PENSION FUND	515,095	38,750	13,300	52,050	52,050	-	52,050	501,795
<b>TOTAL</b>		<b>\$ 30,029,692</b>	<b>\$ 57,722,974</b>	<b>\$ 6,857,180</b>	<b>\$ 64,580,154</b>	<b>\$ 64,171,084</b>	<b>\$ 409,070</b>	<b>\$ 64,171,084</b>	<b>\$ 23,581,582</b>

XI

# CITY OF KELSO

## 2025/2026 FINAL BUDGET

### COMPARATIVE FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2024 BUDGET	2025 BUDGET	2026 BUDGET
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
<b>TOTAL APPROPRIATIONS</b>		<b>\$75,180,864</b>	<b>\$70,817,894</b>	<b>\$64,171,084</b>



**GENERAL FUND**  
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 00

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

**GENERAL FUND**  
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 00

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

**GENERAL FUND**  
2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 00**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
341	43	01	<b>INTERFUND SERVICES PROVIDED TO FUND 101</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	27,000	28,000
341	43	02	<b>INTERFUND SERVICES PROVIDED TO FUND 103</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	39,000	41,000
341	43	03	<b>ACCOUNTING SERVICES - AIRPORT</b> <i>Payments for accounting and engineering services provided to SWRA.</i>	40,000	40,000
341	43	05	<b>INTERFUND SERVICES PROVIDED TO FUND 402</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	90,000	95,000
341	43	06	<b>INTERFUND SERVICES PROVIDED TO FUND 403</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	358,000	377,000
341	43	07	<b>INTERFUND SERVICES PROVIDED TO FUND 407</b> <i>Revenue to the General Fund for various services provided to other funds.</i>	75,000	77,000
341	60	00	<b>PHOTOCOPIES/DUPLICATION</b> <i>Receipts for duplication and photocopying of documents and records.</i>	500	500
341	80	00	<b>ENGINEERING SERVICES</b> <i>Revenue for engineering services performed for other funds.</i>	300,000	300,000
341	82	00	<b>ENGINEERING FEES &amp; CHARGES</b> <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	30,000	30,000
341	95	00	<b>LEGAL SERVICES</b> <i>Charges for prosecution services provided to other jurisdictions.</i>	184,000	198,400
344	60	00	<b>PROFESSIONAL SERVICES - SWRA</b> <i>Charges for airport manager services provided to airport.</i>	141,000	148,100
345	80	00	<b>PLANNING &amp; ZONING FEES</b> <i>Charges for variances, conditional uses, zoning changes, annexations.</i>	15,000	12,000
345	83	00	<b>PLAN CHECK FEES</b>	80,000	75,000
351	50	00	<b>FINES &amp; FORFEITS</b> <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	80,000	75,000
359	60	00	<b>B &amp; O TAX PENALTY</b> <i>Late payment penalties.</i>	15,000	15,000
359	80	00	<b>GAMBLING TAX PENALTY</b> <i>Late payment penalties.</i>	500	500
359	90	00	<b>BUSINESS LICENSE PENALTY</b> <i>Fee for late renewal of Business License @ 25.00.</i>	500	500
359	90	01	<b>FORFEIT PROPERTY</b>	500	500
359	90	02	<b>MISCELLANEOUS FINES</b>	10,000	10,000
359	90	03	<b>FALSE ALARM FINE</b>	500	500
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of General Fund reserves.</i>	450,000	350,000







**CITY MANAGER**  
2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 03**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
513	10	100	<b>MANAGER'S SALARY</b>	\$ 206,500	\$ 218,500
513	10	101	<b>ADMINISTRATIVE SECRETARY SALARY</b> <i>City Manager's office pays 30% this position's salary.</i>	22,000	23,700
513	10	102	<b>ADMINISTRATIVE PROGRAMS MANAGER/HR</b>	109,000	118,400
513	10	200	<b>MANAGER'S BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	54,000	56,000
513	10	201	<b>ADMINISTRATIVE SECRETARY BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	11,000	11,300
513	10	202	<b>ADMINISTRATIVE PROGRAMS MANAGER/HR</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	37,500	39,700
513	10	310	<b>OFFICE SUPPLIES</b> <i>Cost of clerical/office supplies.</i>	1,200	1,200
513	10	351	<b>DATA PROCESSING EQUIPMENT</b>	2,000	2,000
513	10	420	<b>TELEPHONE/POSTAGE</b> <i>Land lines, FAX, cellular phones, internet &amp; postage.</i>	1,500	1,500
513	10	430	<b>TRAVEL</b> <i>Travel and registration for various seminars and training.</i>	5,000	5,000
513	10	470	<b>UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	500	500
513	10	490	<b>DUES AND SUBSCRIPTIONS</b> <i>Membership in WCMA.</i>	1,600	1,600
513	10	492	<b>MISCELLANEOUS EXPENSES</b> <i>Includes cost of manager's annual evaluation.</i>	5,000	5,000
513	50	450	<b>PHOTOCOPIER LEASE PAYMENT</b> <i>Manager's share of lease costs for photocopier.</i>	1,000	1,000

<b>CITY MANAGER TOTAL</b>	<b>\$ 457,800</b>	<b>\$ 485,400</b>
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**POLICE**  
2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 06**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
517	20	290	<b>LEOFF RETIREE BENEFITS</b> <i>Pays hospital, medical and insurance premiums for 10 retired officers.</i>	\$ 120,000	\$ 123,000
521	10	100	<b>SALARIES - ADMINISTRATION</b> <i>Positions include: 1 Chief, 1 Captain, 1 Sergeant, &amp; 1 admin assistant.</i>	541,000	586,200
521	10	200	<b>BENEFITS - ADMINISTRATION</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	169,000	176,200
521	10	420	<b>TELEPHONE/POSTAGE</b> <i>Land lines, FAX, cellular phones, internet &amp; postage.</i>	28,000	29,000
521	10	430	<b>TRAVEL</b> <i>Seminars, training, tuition, lodging and investigations.</i>	14,000	14,000
521	10	470	<b>UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	20,000	20,000
521	10	491	<b>MISCELLANEOUS</b>	10,000	10,000
521	20	100	<b>SALARIES - OPERATIONS</b> <i>Pays salaries for 25 uniformed officers.</i>	2,569,500	2,778,000
521	20	120	<b>PER DIEM MEALS</b>	1,500	1,500
521	20	130	<b>OVERTIME</b> <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	365,000	385,000
521	20	140	<b>EDUCATIONAL INCENTIVE</b> <i>Incentive pay for advanced education accomplishment.</i>	86,100	94,400
521	20	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	974,000	1,026,000
521	20	310	<b>SUPPLIES</b> <i>Citations, office supplies, flares, batteries, etc.</i>	67,500	67,500
521	20	312	<b>SUPPLIES - SWAT</b> <i>Clothing, firearm/optics, gear, breaching supplies.</i>	18,500	18,500
521	20	319	<b>SUPPLIES - K9 UNIT</b> <i>Clothing, food, gear, supplies.</i>	5,000	5,000
521	20	350	<b>TOOLS AND EQUIPMENT</b> <i>Gun cleaning &amp; range supplies, ammunition, &amp; BP vests.</i>	85,000	85,000
521	20	419	<b>SERVICES - K9 UNIT</b>	1,500	1,500
521	20	439	<b>K9 TRAVEL/TRAINING</b> <i>Tuition, lodging, etc.</i>	1,000	1,000
521	20	490	<b>DUES AND SUBSCRIPTIONS</b> <i>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.</i>	80,000	85,000

**POLICE**  
2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 06**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
521	21	410	<b>INVESTIGATIVE SPECIAL ASSISTANCE</b> <i>Interpreters, transportation and investigative costs.</i>	11,000	12,000
521	21	490	<b>PROFESSIONAL SERVICES - SWAT</b> <i>Annual contribution to Bearcat Interlocal Agreement.</i>	3,700	3,700
521	21	491	<b>BODY-CAM PROGRAM</b>	20,000	20,000
521	40	430	<b>LAW ENFORCEMENT TRAINING</b> <i>In-service training, career level certification and tuition and lodging for officers.</i>	45,000	50,000
521	40	431	<b>SWAT TRAINING</b> <i>Annual courses / specialty training.</i>	5,000	5,000
521	50	320	<b>VEHICLE FUEL</b>	65,000	65,000
521	50	480	<b>STATION REPAIR AND MAINTENANCE</b> <i>Repairs to station building and facilities including outdoor security.</i>	10,000	10,000
521	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Misc. computer software maintenance.</i>	36,000	15,000
521	50	483	<b>VEHICLE MAINTENANCE</b>	50,000	50,000
521	90	410	<b>POLICE SCIENCE PROGRAM</b> <i>Instructor's fees.</i>	42,000	44,000
521	90	490	<b>CONTRACTUAL</b> <i>Photo processing, laundry, radio repair, and computer tech support.</i>	55,000	55,000
521	90	491	<b>COMMUNITY ORIENTED POLICING</b> <i>Cowlitz County Child Advocacy.</i>	7,000	7,000
521	90	492	<b>EMERGENCY SUPPORT SHELTER</b> <i>Annual contribution.</i>	7,000	7,000
521	90	940	<b>EQUIPMENT RESERVE</b> <i>2025 (1) Admin (2) Patrol / 2026 (1) Admin (1) Patrol.</i>	250,000	155,000
594	21	641	<b>MACHINERY &amp; EQUIPMENT</b> <i>Technological upgrades for UAS program, Taser replacements, various equipment upgrades/replacements.</i>	40,000	40,000

<b>POLICE TOTAL</b>	<b>\$ 5,803,300</b>	<b>\$ 6,045,500</b>
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**NON-DEPARTMENTAL**  
2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 09**

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

**NON-DEPARTMENTAL**  
2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 09**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
519	90	460	<b>LIABILITY/FIRE/AUTO/FIDELITY INSURANCE</b> <i>General Fund portion of WCIA assessment.</i>	485,000	509,000
525	60	410	<b>EMERGENCY MANAGEMENT</b> <i>City share of emergency management services through Cowlitz County.</i>	35,000	37,000
546	10	410	<b>PROFESSIONAL SERVICES - AIRPORT</b> <i>Annual operating contribution.</i>	76,000	76,000
553	30	530	<b>DIKING/DRAINAGE TAX</b> <i>Tax paid by City on City properties for diking district services.</i>	33,000	34,000
553	70	410	<b>SW WASHINGTON AIR POLLUTION AUTHORITY</b> <i>Kelso's cost for administration of WA Clean Air regulations.</i>	7,500	7,700
554	30	410	<b>ANIMAL CONTROL CONTRACT</b> <i>Contract with Cowlitz County Humane Society for animal control.</i>	18,000	18,000
558	70	490	<b>GOVERNMENTAL CONFERENCE DUES</b> <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	33,000	35,000
558	70	494	<b>COWLITZ EDC DUES</b> <i>Pays membership in Economic Development Council.</i>	12,500	13,000
573	90	490	<b>TREE LIGHTING CEREMONY</b> <i>For the annual lighting of the Christmas Tree at the Depot.</i>	7,500	7,500
591	46	800	<b>WSDOT/CARB LOAN - PRINCIPAL</b>	52,500	52,500
592	46	830	<b>WSDOT/CARB LOAN - INTEREST</b>	21,000	19,950
594	19	642	<b>DATA PROCESSING EQUIPMENT</b> <i>Server Replacement in 2025.</i>	25,000	-
597	00	006	<b>TRANSFER TO KELSO STATION FUND (FUND 105)</b> <i>Annual operating contribution.</i>	46,450	46,550

<b>NON-DEPARTMENTAL TOTAL</b>	<b>\$ 1,453,500</b>	<b>\$ 1,454,500</b>
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**ENGINEERING**  
2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 12**

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





**COMMUNITY DEVELOPMENT & PLANNING**

2025/2026 FINAL BUDGET

**FUND: 001 DEPT: 13**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
524	60	100	<b>SALARY - NUISANCE ABATEMENT</b>	\$ 121,100	\$ 131,700
524	60	200	<b>BENEFITS - NUISANCE ABATEMENT</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	62,300	65,200
524	60	320	<b>FUEL - VEHICLES</b>	3,500	3,500
524	60	481	<b>VEHICLE MAINTENANCE</b>	2,500	2,500
558	50	101	<b>DEPARTMENTAL ASSISTANT'S SALARY</b> <i>Salary for Community Development Department Assistant.</i>	66,300	72,000
558	50	201	<b>BENEFITS</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	36,500	38,400
558	50	410	<b>PROFESSIONAL SERVICES</b>	335,000	105,000
558	60	100	<b>PLANNING DEPARTMENT SALARIES</b> <i>Includes Planning Manager.</i>	113,000	123,200
558	60	200	<b>PLANNING DEPARTMENT BENEFITS</b> <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	50,100	53,100
558	60	310	<b>SUPPLIES</b>	12,000	12,000
558	60	421	<b>TELEPHONE/POSTAGE</b> <i>Land lines, FAX, cellular phones, internet &amp; postage.</i>	4,000	4,000
558	60	430	<b>TRAVEL/TRAINING</b> <i>Pays travel costs and registrations for seminars.</i>	4,000	4,000
558	60	440	<b>LEGAL ADVERTISING</b> <i>Publication of legal notices.</i>	3,500	3,500
558	60	470	<b>UTILITIES</b> <i>Water/Sewer/Electric/Garbage.</i>	1,000	1,000
558	60	481	<b>SOFTWARE MAINTENANCE</b> <i>Includes GIS Software.</i>	39,000	40,000
558	60	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions and memberships.</i>	17,000	2,000
558	90	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b>	10,000	10,000
594	58	642	<b>DATA PROCESSING EQUIPMENT</b> <i>Computer replacements.</i>	7,500	7,500
594	59	620	<b>BUILDINGS/STRUCTURES</b> <i>West Kelso Community Center.</i>	600,000	-

<b>COMMUNITY DEVELOPMENT &amp; PLANNING TOTAL</b>			<b>\$ 1,488,300</b>	<b>\$ 678,600</b>
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**CITY STREET FUND**  
2025/2026 FINAL BUDGET

**FUND: 101 DEPT: 16**

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

**CITY STREET FUND**  
2025/2026 FINAL BUDGET

**FUND: 101 DEPT: 16**

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

<b>CITY STREET TOTAL EXPENDITURES</b>	<b>\$ 1,539,000</b>	<b>\$ 1,459,400</b>
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**ARTERIAL STREET FUND**  
2025/2026 FINAL BUDGET

FUND: 102 DEPT: 18

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
333	20	20	<b>FEDERAL HIGHWAY GRANTS</b> <i>Systemic Safety Improvements 2020.</i>	\$ 750,000	\$ -
333	20	21	<b>FEDERAL HIGHWAY GRANTS</b> <i>Systemic Safety Improvements 2023.</i>	300,000	900,000
333	20	22	<b>FEDERAL HIGHWAY GRANTS</b> <i>Talley Way Corridor Design.</i>	-	432,500
333	20	25	<b>FEDERAL HIGHWAY GRANTS</b> <i>Railroad crossing environmental Study/Design/Construction.</i>	4,200,000	-
334	03	61	<b>STATE GRANT - WSDOT</b> <i>Railroad crossing environmental Study/Design/Construction.</i>	13,800,000	12,000,000
334	03	62	<b>STATE GRANT - WSDOT</b> <i>SAFE Routes to School Allem Phase 2.</i>	135,000	460,000
334	03	63	<b>STATE GRANT - WSDOT</b> <i>2021-2023 Bike-Ped Improvements.</i>	649,000	-
334	03	64	<b>STATE GRANT - WSDOT</b> <i>SAFE Routes To School - KHS.</i>	773,000	-
334	06	91	<b>STATE GRANT - CHAP</b> <i>Kelso Drive, Paxton Rd to Grade St.</i>	360,000	-
344	10	00	<b>ROAD MAINTENANCE FEES</b>	210,600	219,000
361	10	00	<b>INVESTMENT INTEREST</b> <i>Interest on invested funds.</i>	70,000	50,000
368	10	00	<b>BIA ASSESSMENTS</b>	600	-
397	00	00	<b>TRANSFER FROM TBD</b>	850,000	-

<b>ARTERIAL STREET TOTAL REVENUE</b>	<b>\$ 22,098,200</b>	<b>\$ 14,061,500</b>
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**LIBRARY FUND**  
2025/2026 FINAL BUDGET

**FUND: 103 DEPT: 19**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
572	10	101	<b>SALARIES</b> <i>Salaries for 5 full-time employees.</i>	\$ 332,100	\$ 352,600
572	10	201	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	125,000	131,100
572	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Dues, subscriptions, and memberships.</i>	2,000	2,000
572	21	120	<b>PART TIME HELP</b> <i>Wages for Library Pages and Desk Clerks.</i>	55,000	56,500
572	21	480	<b>HARDWARE MAINTENANCE</b> <i>Computer hardware maintenance.</i>	500	500
572	21	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for network server.</i>	3,000	3,000
572	21	490	<b>ONLINE RESOURCES</b> <i>Online catalog &amp; data base.</i>	7,500	7,500
572	40	430	<b>TRAVEL AND TRAINING - LIBRARY STAFF</b> <i>Includes mileage, meals, and lodging for library staff.</i>	5,000	5,000
572	50	311	<b>OFFICE SUPPLIES</b> <i>Miscellaneous supplies.</i>	8,000	9,000
572	50	313	<b>JANITORIAL SUPPLIES</b>	500	500
572	50	314	<b>PHOTOCOPY SUPPLIES</b> <i>Paper used in photocopier.</i>	7,000	7,000
572	50	315	<b>PROGRAM SUPPLIES</b>	11,000	12,000
572	50	351	<b>DATA PROCESSING EQUIPMENT</b> <i>Various computer upgrades.</i>	5,000	6,000
572	50	411	<b>CUSTODIAL CLEANING</b> <i>Contractual cleaning of carpets and windows.</i>	15,600	16,100
572	50	421	<b>TELEPHONE</b> <i>Land lines, FAX, cellular phones, &amp; internet.</i>	5,000	5,000
572	50	451	<b>FACILITIES RENT</b>	55,000	55,000
572	50	471	<b>ELECTRICITY/GAS</b>	19,000	20,000
572	50	472	<b>WATER/SEWER/GARBAGE</b>	5,000	5,000
572	50	482	<b>BUILDING REPAIR &amp; MAINTENANCE</b> <i>Routine building maintenance and security.</i>	15,000	15,000
572	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the General Fund for professional services.</i>	39,000	41,000
572	90	530	<b>SALES TAX ON PHOTOCOPIES</b> <i>Sales tax remitted to the state.</i>	500	500























**PARKS FUND**  
2025/2026 FINAL BUDGET

**FUND: 108 DEPT: 21**

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























**SOLID WASTE FUND**  
2025/2026 FINAL BUDGET

**FUND: 402 DEPT: 24**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
508	00	024	<b>ENDING FUND BALANCE</b>	\$ 43,700	\$ -
537	10	411	<b>STATE EXAMINER'S CHARGES</b>	5,500	5,800
537	60	510	<b>COUNTY LANDFILL COSTS</b>	590,000	600,000
537	70	100	<b>SALARIES</b> <i>Pays partial salary for solid waste coordinator</i>	8,200	8,600
537	70	200	<b>BENEFITS</b> <i>Pays partial benefits for solid waste coordinator</i>	1,500	1,500
537	70	310	<b>SUPPLIES</b>	2,000	2,000
537	70	410	<b>PROFESSIONAL SERVICES (SOLID WASTE)</b> <i>Collection cost of solid waste by Waste Connections. Includes fuel surcharge.</i>	1,000,000	1,060,000
537	70	411	<b>PROFESSIONAL SERVICES (RECYCLING)</b> <i>Waste Connections - Drop Box Sites.</i>	36,000	38,500
537	70	420	<b>POSTAGE</b>	3,600	3,600
537	70	460	<b>INSURANCE</b> <i>Solid Waste Fund share of City liability insurance.</i>	3,900	4,100
537	70	480	<b>HARDWARE MAINTENANCE</b>	500	500
537	70	481	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	12,000	13,000
537	90	490	<b>MISCELLANEOUS EXPENSE</b> <i>Community cleanup.</i>	3,500	3,500
537	90	530	<b>STATE UTILITY EXCISE TAX</b> <i>Refuse Collection Tax (3.6%) and Service Tax (1.75%).</i>	118,100	120,400
537	90	540	<b>CITY B &amp; O TAX</b> <i>Payments to General Fund for B &amp; O Taxes at 10%.</i>	214,500	218,800
537	90	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	90,000	95,000
537	90	911	<b>INTERDEPARTMENTAL SERVICES</b> <i>Reimburse the Water/Sewer fund for professional services.</i>	14,000	15,000
<b>SOLID WASTE TOTAL EXPENDITURES</b>				<b>\$ 2,147,000</b>	<b>\$ 2,190,300</b>



**WATER FUND**  
2025/2026 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB ELE OBJ			ACCOUNT DESCRIPTION	2025	2026
308	00	25	<b>BEGINNING FUND BALANCE</b> <i>Beginning cash required for operations.</i>	\$ 1,845,615	\$ 1,243,685
343	40	23	<b>RESIDENTIAL WATER SALES</b> <i>10.5% increase for 2025 and 2026.</i>	2,643,970	2,829,000
343	40	24	<b>COMMERCIAL WATER SALES</b> <i>10.5% increase for 2025 and 2026.</i>	1,095,000	1,172,000
343	40	25	<b>DAVIS TERRACE/PUD WATER SALES</b> <i>10.5% increase for 2025 and 2026.</i>	81,000	87,000
343	40	26	<b>INDUSTRIAL WATER SALES</b> <i>10.5% increase for 2025 and 2026.</i>	1,460,000	1,562,000
343	40	29	<b>WATER CONNECTION FEES</b>	10,000	10,000
343	40	42	<b>FIRE SPRINKLER FEES</b>	51,000	55,000
343	40	91	<b>TURN ON/OFF FEES</b>	70,000	70,000
344	60	00	<b>PROFESSIONAL SERVICES</b> <i>Provided by Public Works to Regional Airport.</i>	4,000	4,000
349	10	00	<b>INTERFUND SERVICES</b> <i>Provided by Public Works Superintendent and Departmental Assistant.</i>	39,000	41,000
361	10	00	<b>INVESTMENT INTEREST</b> <i>Investment of idle cash.</i>	75,000	54,000
369	90	00	<b>MISCELLANEOUS</b>	5,000	5,000

<b>WATER TOTAL REVENUE</b>	<b>\$ 7,379,585</b>	<b>\$ 7,132,685</b>
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**WATER FUND**  
2025/2026 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
			<b>WATER DISTRIBUTION</b>		
534	10	410	<b>STATE EXAMINER'S CHARGES</b>	\$ 6,800	\$ 7,200
534	50	100	<b>SALARIES</b> <i>Pays salaries for 7.82 full-time equivalent positions.</i>	550,700	595,100
534	50	110	<b>OVERTIME &amp; STANDBY</b>	130,000	130,000
534	50	120	<b>PART TIME HELP</b>	30,000	30,000
534	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	259,500	270,500
534	50	310	<b>SUPPLIES</b> <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	225,000	250,000
534	50	320	<b>FUEL</b> <i>For small hand tools/generators.</i>	900	900
534	50	321	<b>FUEL - VEHICLES</b>	23,000	23,000
534	50	350	<b>TOOLS</b> <i>Drills, hydraulic tools, &amp; hand tools.</i>	3,000	3,000
534	50	410	<b>PROFESSIONAL SERVICES</b> <i>Meter reading and backflow management.</i>	50,000	50,000
534	50	420	<b>TELEMETERING/PHONE/POSTAGE</b>	14,000	14,000
534	50	430	<b>TRAVEL</b> <i>Continued education and miscellaneous seminars.</i>	10,000	10,000
534	50	451	<b>EQUIPMENT RENTAL</b> <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	5,000	5,000
534	50	460	<b>INSURANCE</b>	101,500	106,600
534	50	470	<b>UTILITY SERVICE</b> <i>Costs for water/sewer/electricity/solid waste.</i>	45,000	45,000
534	50	480	<b>WATER DISTRIBUTION REPAIR AND MAINTENANCE</b> <i>Leak detection asphalt repairs &amp; meter repairs.</i>	250,000	150,000
534	50	481	<b>SHOP AND RADIO REPAIR</b>	2,000	2,000
534	50	482	<b>HARDWARE MAINTENANCE</b>	500	500
534	50	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	25,000	25,000
534	50	486	<b>VEHICLE MAINTENANCE</b> <i>Contract with Jacobsen Chevron.</i>	45,000	45,000

**WATER FUND**  
2025/2026 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
534	50	490	<b>MISCELLANEOUS EXPENSES</b> <i>Laundry, rain gear, dues, subscriptions and training.</i>	13,500	13,500
534	50	530	<b>STATE UTILITY EXCISE TAX</b> <i>5.029% of water sales &amp; 1.75% of connection charges (1/2 distribution).</i>	143,200	152,100
534	50	541	<b>CITY B &amp; O TAX</b> <i>10% of water sales (1/2 distribution).</i>	267,500	286,000
534	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	107,400	113,100
534	50	911	<b>PROFESSIONAL SERVICES-ENGINEERING</b> <i>Payments to the General Fund for engineering services.</i>	25,000	25,000
534	50	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For future replacement of vehicles &amp; equipment.</i>	218,000	218,000
534	50	953	<b>OFFICE RENTAL</b> <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	720	<b>2020 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2026 payment \$2,347,500. 2040 payoff.</i>	287,500	300,000
582	34	770	<b>ANNUAL PRINCIPAL PAYMENT - SRF LOAN</b> <i>Balance after 2026 payment \$2,307,000. 2035 payoff.</i>	256,280	256,280
592	34	830	<b>2020 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. Payoff 2040</i>	86,719	78,094
592	34	833	<b>ANNUAL INTEREST PAYMENT - SRF LOANS</b> <i>Annual interest payments. 2035 payoff.</i>	42,286	38,442
592	34	840	<b>MISCELLANEOUS DEBT EXPENSE</b>	1,000	1,000
594	34	630	<b>CAPITAL EXPENSE - STRUCTURES</b> <i>Public Works fence, pavement, gate, building paint.</i>	300,000	300,000
594	34	651	<b>CAPITAL EXPENSE - EQUIPMENT</b> <i>Misc. pump replacements. Security Cameras.</i>	80,000	80,000
597	00	010	<b>TRANSFER TO 404 - WATER CAPITAL RESERVE</b> <i>Transfer for waterline replacement.</i>	2,181,000	1,993,569
			<b>WATER DISTRIBUTION - SUB TOTAL</b>	<b>\$ 5,792,285</b>	<b>\$ 5,623,885</b>

**WATER FUND**  
2025/2026 FINAL BUDGET

**FUND: 403 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
			<b>WATER TREATMENT</b>		
538	10	410	<b>STATE EXAMINER'S CHARGES</b>	\$ 6,800	\$ 7,200
538	40	100	<b>SALARIES</b> <i>Pays salaries for 3.34 full-time equivalent positions.</i>	294,000	307,800
538	40	110	<b>OVERTIME</b>	5,000	5,000
538	40	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	126,000	130,100
538	40	310	<b>SUPPLIES</b> <i>Water Treatment Plant chemicals.</i>	100,000	100,000
538	40	311	<b>SUPPLIES - WATER PURCHASE</b> <i>Purchase water from City of Longview.</i>	50,000	50,000
538	40	321	<b>FUEL - VEHICLES</b>	1,300	1,300
538	40	350	<b>TOOLS</b> <i>Miscellaneous hand tools.</i>	1,000	1,000
538	40	410	<b>PROFESSIONAL SERVICES - TESTING</b> <i>Meter reading, Dept. Of Health testing.</i>	21,000	21,000
538	40	420	<b>TELEMETERING/PHONE/POSTAGE</b> <i>Telemetry for SE reservoir and PUD systems.</i>	5,600	5,600
538	40	430	<b>TRAVEL</b> <i>Miscellaneous training and seminars.</i>	3,000	3,000
538	40	451	<b>EQUIPMENT RENTAL</b>	1,000	1,000
538	40	460	<b>INSURANCE</b>	101,500	106,600
538	40	470	<b>UTILITY SERVICE</b> <i>Costs for water/sewer/electricity/solid waste.</i>	120,000	125,000
538	40	480	<b>WATER TREATMENT PLANT REPAIR AND MAINTENANCE</b> <i>Pump repairs.</i>	200,000	60,000
538	40	482	<b>HARDWARE MAINTENANCE</b>	2,000	2,000
538	40	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	8,000	8,000
538	40	486	<b>VEHICLE MAINTENANCE</b>	1,000	1,000
538	40	490	<b>MISCELLANEOUS EXPENSES</b>	15,000	15,000
538	40	530	<b>STATE UTILITY EXCISE TAX</b> <i>5.029% of water sales &amp; 1.75% of connection fees (1/2 Wat. Treatment).</i>	143,200	152,100











**SEWER FUND**  
2025/2026 FINAL BUDGET

**FUND: 405 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
			<b>SEWER COLLECTION</b>		
535	10	100	<b>SALARIES</b> <i>Pays salaries for 7.84 full-time equivalent positions.</i>	\$ 550,700	\$ 595,100
535	10	110	<b>OVERTIME &amp; STANDBY</b>	70,000	70,000
535	10	120	<b>PART TIME HELP</b>	30,000	30,000
535	10	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	259,500	270,500
535	10	310	<b>SUPPLIES</b>	90,000	90,000
535	10	320	<b>FUEL - EMERGENCY GENERATOR</b>	1,500	1,500
535	10	350	<b>TOOLS</b> <i>Misc. tools for pump stations and service trucks.</i>	2,500	2,500
535	10	410	<b>PROFESSIONAL SERVICES</b> <i>1/3 Meter reading contract.</i>	5,000	5,000
535	10	413	<b>STATE EXAMINER'S CHARGES</b>	9,100	9,500
535	10	420	<b>TELEMETERING/PHONE/POSTAGE</b>	17,500	17,500
535	10	430	<b>TRAVEL</b> <i>Continued education.</i>	10,000	10,000
535	10	451	<b>EQUIPMENT RENTAL</b> <i>Rental of excavators and concrete saws.</i>	10,000	10,000
535	10	460	<b>INSURANCE</b>	127,000	133,400
535	10	470	<b>UTILITY SERVICE</b> <i>Costs for water/sewer/power/solid waste.</i>	35,000	35,000
535	10	480	<b>SEWER COLLECTION REPAIR AND MAINTENANCE</b> <i>Mainline repairs, root control, pump station cleaning, etc.</i>	200,000	200,000
535	10	481	<b>SHOP AND RADIO REPAIR</b>	2,500	2,500
535	10	482	<b>HARDWARE MAINTENANCE</b>	500	500
535	10	483	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for utility programs.</i>	30,000	30,000
535	10	490	<b>MISCELLANEOUS EXPENSES</b> <i>Security, training, clothing and laundry.</i>	10,000	10,000
535	10	510	<b>REGIONAL SEWAGE TREATMENT</b> <i>Payment to Three River Waste Water Association based on actual average flow.</i>	2,400,000	2,400,000

**SEWER FUND**  
2025/2026 FINAL BUDGET

**FUND: 405 DEPT: 25**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
535	10	511	<b>BEACON HILL</b> <i>West Kelso Interceptor.</i>	2,345	2,345
535	10	530	<b>STATE UTILITY EXCISE TAX</b> <i>3.852% of sewer revenues less payment to regional sewer plant.</i>	135,500	144,800
535	10	541	<b>CITY B &amp; O TAX</b> <i>10% of gross sewer revenues.</i>	645,000	674,000
535	10	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for professional services.</i>	143,200	150,800
535	10	911	<b>PROFESSIONAL SERVICES - ENGINEERING</b> <i>Payments to the general fund for engineering services.</i>	40,000	40,000
535	10	940	<b>EQUIPMENT RESERVE - DEPRECIATION</b> <i>For future replacement of vehicles &amp; equipment.</i>	218,000	218,000
535	10	953	<b>OFFICE RENTAL</b> <i>Rental charges for office space at City Hall.</i>	6,000	6,000
535	50	321	<b>FUEL - VEHICLES</b>	25,000	25,000
535	50	481	<b>VEHICLE MAINTENANCE</b>	45,000	45,000
582	35	720	<b>2020 REVENUE BOND PAYMENT - PRINCIPAL</b> <i>Balance after 2026 payment \$1,062,500. 2040 payoff.</i>	57,500	60,000
592	35	830	<b>2020 REVENUE BOND PAYMENT - INTEREST</b> <i>Semi-annual interest payments. Payoff 2040.</i>	34,069	32,344
594	35	630	<b>CAPITAL EXPENSE - STRUCTURES</b> <i>Public Works fence, pavement, gate, building paint.</i>	400,000	400,000
594	35	651	<b>CAPITAL EXPENSE - EQUIPMENT</b> <i>Misc. pump repair/replacements.</i>	50,000	50,000
597	10	010	<b>TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE</b> <i>Transfer required to fund Sewer Rehab projects.</i>	1,565,000	2,095,000

<b>SEWER TOTAL EXPENDITURES</b>	<b>\$ 7,227,414</b>	<b>\$ 7,866,289</b>
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**DRAINAGE FUND**  
2025/2026 FINAL BUDGET

**FUND: 407 DEPT: 52**

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
531	10	410	<b>STATE EXAMINER'S CHARGES</b>	\$ 1,700	\$ 1,800
531	34	410	<b>NPDES COMPLIANCE</b> <i>Phase 2 compliance.</i>	25,000	25,000
531	50	100	<b>SALARIES</b> <i>Pays salaries for 1.5 full-time equivalent positions in 2025 and 3.5 in 2026.</i>	142,600	259,000
531	50	110	<b>OVERTIME</b>	5,500	5,500
531	50	200	<b>BENEFITS</b> <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	63,000	125,000
531	50	310	<b>SUPPLIES</b> <i>Includes catch basins, manholes, pipe, material &amp; misc. supplies.</i>	25,000	25,000
531	50	320	<b>FUEL - VEHICLES</b>	13,000	13,000
531	50	350	<b>SMALL TOOLS/EQUIPMENT</b>	2,000	2,000
531	50	420	<b>TELEPHONE/POSTAGE</b>	5,800	5,800
531	50	430	<b>TRAVEL</b>	5,800	5,500
531	50	460	<b>INSURANCE</b>	77,000	80,850
531	50	470	<b>ELECTRICITY</b>	2,000	2,000
531	50	471	<b>WATER/SEWER/GARBAGE</b>	1,800	1,800
531	50	480	<b>STORM SEWER REPAIR AND MAINTENANCE</b> <i>Storm sewer cleaning and equipment rentals.</i>	100,000	100,000
531	50	481	<b>HARDWARE MAINTENANCE</b>	5,000	5,000
531	50	482	<b>SOFTWARE MAINTENANCE</b> <i>Computer software maintenance for network server.</i>	6,000	6,000
531	50	487	<b>VEHICLE MAINTENANCE</b>	35,000	35,000
531	50	490	<b>MISCELLANEOUS EXPENSE</b> <i>Includes rain gear, laundry, registrations, dues, subscriptions.</i>	8,000	8,000
531	50	530	<b>STATE UTILITY TAX</b> <i>1.75% tax on gross revenues.</i>	16,400	20,300
531	50	910	<b>ADMINISTRATIVE SERVICES</b> <i>Reimburse the general fund for accounting and admin.</i>	75,000	77,000
531	50	911	<b>PROFESSIONAL SERVICES-ENGINEERING</b> <i>Payments to the general fund for engineering services.</i>	30,000	30,000





























