

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:

<u>FUND</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
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>
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 17th 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.

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

*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):

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 Kelso Full-time Positions

	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	<u>80.4</u>	<u>81.4</u>	<u>80.4</u>	<u>80.4</u>	<u>88.3</u>	<u>90.3</u>

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

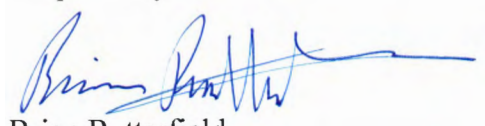
Sewer

- 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
TOTAL		\$ 36,854,781	\$ 63,992,805	\$ 7,002,829	\$ 70,995,634	\$ 70,817,894	\$ 177,740	\$ 70,817,894	\$ 30,029,692

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
TOTAL		\$ 30,029,692	\$ 57,722,974	\$ 6,857,180	\$ 64,580,154	\$ 64,171,084	\$ 409,070	\$ 64,171,084	\$ 23,581,582

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
TOTAL APPROPRIATIONS		\$75,180,864	\$70,817,894	\$64,171,084

GENERAL FUND
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 00

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
308	00	00	BEGINNING FUND BALANCE <i>Beginning cash required for operations.</i>	\$ 1,505,325	\$ 750,675
311	10	00	GENERAL PROPERTY TAXES <i>General Fund's allocated portion of Property Taxes.</i>	1,784,000	1,850,000
313	10	00	LOCAL RETAIL SALES AND USE TAXES <i>General Fund's allocated portion of Sales and Use Taxes.</i>	894,800	1,447,800
313	71	00	LOCAL RETAIL SALES AND USE TAXES - CRIMINAL JUSTICE <i>This portion of sales tax is to be used exclusively for criminal justice purposes.</i>	300,000	300,000
316	10	00	BUSINESS AND OCCUPATIONAL TAXES <i>Based on \$1 thousand of gross receipts for Wholesale, Retail, Manufact & Contracting.</i>	950,000	900,000
316	10	10	BUSINESS AND OCCUPATIONAL TAXES - MISC <i>Based on \$2 thousand of gross receipts from service activities.</i>	220,000	200,000
316	43	00	B & O TAX - GAS <i>6% Tax on gross sales.</i>	90,000	90,000
316	46	00	B & O TAX - CABLE TV <i>8% Tax on gross sales.</i>	170,000	170,000
316	47	10	B & O TAX - TELEPHONE <i>6% Tax on gross sales.</i>	70,000	70,000
316	47	30	B & O TAX - CELLULAR PHONES <i>6% Tax on gross sales.</i>	45,000	45,000
316	51	00	B & O TAX - ELECTRIC (PUD) <i>6% Tax on gross sales.</i>	800,000	800,000
316	52	00	B & O TAX - WATER (WATER UTILITY) <i>Represents 10% tax on gross water receipts.</i>	535,000	572,000
316	54	00	B & O TAX - SEWER (SEWER UTILITY) <i>Represents 10% tax on gross sewer receipts.</i>	645,000	674,000
316	55	00	B & O TAX - GARBAGE (SOLID WASTE FUND) <i>Represents 10% tax on gross garbage collection receipts.</i>	214,500	219,000
316	70	00	CITY UTILITY TAX <i>Represents 10% tax on gross water sewer sanitary utility sales.</i>	1,393,000	1,463,000
316	81	00	GAMBLING EXCISE TAXES <i>The City of Kelso taxes gambling; i.e. pull tabs, bingo, card games, etc.</i>	20,000	20,000
317	20	00	LEASEHOLD EXCISE TAX <i>Lease tax rebated to City by the State based on leased City properties.</i>	5,000	5,000
318	11	00	ADMISSIONS TAXES <i>5% tax on theater patrons.</i>	130,000	130,000
321	00	00	BUSINESS LICENSES <i>Business License Fee @ \$50.00 per business.</i>	75,000	75,000
321	00	10	BUSINESS LICENSES - MISC <i>Misc. licenses.</i>	1,000	1,000
322	10	00	BUILDING PERMITS <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	GUN PERMITS <i>Receipts for concealed pistol licenses.</i>	2,000	2,000
331	20	00	FEDERAL GRANTS	1,250,000	1,900,000
331	66	00	FEDERAL GRANTS <i>Environmental Protection Agency.</i>	200,000	200,000
333	00	00	FEDERAL GRANTS <i>Miscellaneous grants.</i>	50,000	50,000
334	00	00	STATE GRANTS <i>Miscellaneous grants.</i>	50,000	50,000
334	01	20	STATE GRANTS <i>Public defense grant.</i>	60,000	60,000
334	03	81	STATE GRANTS <i>WSDOT Airport improvement grant.</i>	465,000	100,000
334	04	20	STATE GRANTS <i>Dept of Commerce planning grant.</i>	205,000	-
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	97,000	98,000
336	00	98	CITY ASSISTANCE <i>Funding to partially replace monies lost by the repeal of the Motor Vehicle Excise Tax.</i>	110,000	119,000
336	06	20	CRIMINAL JUSTICE HIGH CRIME <i>Allocated to cities with a high rate of crime.</i>	40,000	40,000
336	06	21	CRIMINAL JUSTICE VIOLENT CRIMES/POPULATION <i>City estimated share @ \$.40/capita for 2025.</i>	5,100	5,300
336	06	26	CRIMINAL JUSTICE SPECIAL PROGRAMS <i>City estimated share @ \$1.40/capita for 2025.</i>	18,000	19,000
336	06	42	MARIJUANA EXCISE TAX <i>City share of State marijuana taxes.</i>	25,000	25,000
336	06	51	DUI AND OTHER CRIMINAL JUSTICE ASSISTANCE <i>For the implementation of DUI statutes.</i>	1,200	1,500
336	06	94	LIQUOR EXCISE TAX <i>City share of State liquor taxes @ \$6.56/capita for 2025.</i>	84,000	86,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor profits @ \$7.37/capita for 2025.</i>	94,000	96,000
337	00	01	SWRA LOAN <i>Payments from SWRA members for the retirement of Airport loan.</i>	60,375	59,325
337	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>Kelso School District.</i>	197,000	210,000
341	26	00	RECORDS SURCHARGE - HOUSING <i>Document recording surcharge charged by County.</i>	10,000	10,000
341	43	00	INTERFUND SERVICES PROVIDED TO FUND 403 <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	INTERFUND SERVICES PROVIDED TO FUND 101 <i>Revenue to the General Fund for various services provided to other funds.</i>	27,000	28,000
341	43	02	INTERFUND SERVICES PROVIDED TO FUND 103 <i>Revenue to the General Fund for various services provided to other funds.</i>	39,000	41,000
341	43	03	ACCOUNTING SERVICES - AIRPORT <i>Payments for accounting and engineering services provided to SWRA.</i>	40,000	40,000
341	43	05	INTERFUND SERVICES PROVIDED TO FUND 402 <i>Revenue to the General Fund for various services provided to other funds.</i>	90,000	95,000
341	43	06	INTERFUND SERVICES PROVIDED TO FUND 403 <i>Revenue to the General Fund for various services provided to other funds.</i>	358,000	377,000
341	43	07	INTERFUND SERVICES PROVIDED TO FUND 407 <i>Revenue to the General Fund for various services provided to other funds.</i>	75,000	77,000
341	60	00	PHOTOCOPIES/DUPLICATION <i>Receipts for duplication and photocopying of documents and records.</i>	500	500
341	80	00	ENGINEERING SERVICES <i>Revenue for engineering services performed for other funds.</i>	300,000	300,000
341	82	00	ENGINEERING FEES & CHARGES <i>Right of way permits, side sewer, driveway and sidewalk permits, bid spec and blueprints.</i>	30,000	30,000
341	95	00	LEGAL SERVICES <i>Charges for prosecution services provided to other jurisdictions.</i>	184,000	198,400
344	60	00	PROFESSIONAL SERVICES - SWRA <i>Charges for airport manager services provided to airport.</i>	141,000	148,100
345	80	00	PLANNING & ZONING FEES <i>Charges for variances, conditional uses, zoning changes, annexations.</i>	15,000	12,000
345	83	00	PLAN CHECK FEES	80,000	75,000
351	50	00	FINES & FORFEITS <i>City's share of fines or forfeitures collected through the Municipal Court.</i>	80,000	75,000
359	60	00	B & O TAX PENALTY <i>Late payment penalties.</i>	15,000	15,000
359	80	00	GAMBLING TAX PENALTY <i>Late payment penalties.</i>	500	500
359	90	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00.</i>	500	500
359	90	01	FORFEIT PROPERTY	500	500
359	90	02	MISCELLANEOUS FINES	10,000	10,000
359	90	03	FALSE ALARM FINE	500	500
361	10	00	INVESTMENT INTEREST <i>Investment of General Fund reserves.</i>	450,000	350,000

CITY COUNCIL
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 01

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
511	60	100	COUNCIL/MAYOR SALARIES <i>Mayor receives \$1,000 per month. Council members receive \$500 per month.</i>	\$ 48,000	\$ 48,000
511	60	101	ADMINISTRATIVE SECRETARY SALARY <i>Council pays 30% of this position's salary.</i>	22,000	23,700
511	60	200	COUNCIL/MAYOR BENEFITS <i>Represents FICA, Medicare, and Worker's Compensation.</i>	3,800	3,800
511	60	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	10,800	11,200
511	60	310	OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	500	500
511	60	351	DATA PROCESSING EQUIPMENT	1,000	1,000
511	60	421	PEG FEES - KLTV	70,000	70,000
511	60	431	MAYOR TRAVEL <i>Pays travel and registration costs for seminars and conferences.</i>	1,000	1,000
511	60	491	COUNCIL EDUCATION <i>Pays travel and registration costs for seminars and conferences.</i>	1,500	1,500
511	60	492	COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	2,500	2,500

CITY COUNCIL TOTAL	\$ 161,100	\$ 163,200
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FINANCE
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 04

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
514	10	100	SALARIES <i>Pays salaries for 7 full-time employees.</i>	\$ 513,200	\$ 554,300
514	10	110	OVERTIME	5,000	6,000
514	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	230,000	241,000
514	20	310	OFFICE SUPPLIES <i>Cost of clerical/office supplies, including software.</i>	4,000	4,000
514	20	351	DATA PROCESSING EQUIPMENT <i>To update various computer equipment.</i>	3,500	3,500
514	20	420	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	1,800	1,800
514	20	430	TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference and various seminars/workshops.</i>	7,500	7,500
514	20	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	2,000	2,000
514	20	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	2,000	2,000
FINANCE TOTAL				\$ 769,000	\$ 822,100

POLICE
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 06

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
517	20	290	LEOFF RETIREE BENEFITS <i>Pays hospital, medical and insurance premiums for 10 retired officers.</i>	\$ 120,000	\$ 123,000
521	10	100	SALARIES - ADMINISTRATION <i>Positions include: 1 Chief, 1 Captain, 1 Sergeant, & 1 admin assistant.</i>	541,000	586,200
521	10	200	BENEFITS - ADMINISTRATION <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	169,000	176,200
521	10	420	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	28,000	29,000
521	10	430	TRAVEL <i>Seminars, training, tuition, lodging and investigations.</i>	14,000	14,000
521	10	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	20,000	20,000
521	10	491	MISCELLANEOUS	10,000	10,000
521	20	100	SALARIES - OPERATIONS <i>Pays salaries for 25 uniformed officers.</i>	2,569,500	2,778,000
521	20	120	PER DIEM MEALS	1,500	1,500
521	20	130	OVERTIME <i>Covers personnel shortages, vacations, emergencies, sick time, etc.</i>	365,000	385,000
521	20	140	EDUCATIONAL INCENTIVE <i>Incentive pay for advanced education accomplishment.</i>	86,100	94,400
521	20	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	974,000	1,026,000
521	20	310	SUPPLIES <i>Citations, office supplies, flares, batteries, etc.</i>	67,500	67,500
521	20	312	SUPPLIES - SWAT <i>Clothing, firearm/optics, gear, breaching supplies.</i>	18,500	18,500
521	20	319	SUPPLIES - K9 UNIT <i>Clothing, food, gear, supplies.</i>	5,000	5,000
521	20	350	TOOLS AND EQUIPMENT <i>Gun cleaning & range supplies, ammunition, & BP vests.</i>	85,000	85,000
521	20	419	SERVICES - K9 UNIT	1,500	1,500
521	20	439	K9 TRAVEL/TRAINING <i>Tuition, lodging, etc.</i>	1,000	1,000
521	20	490	DUES AND SUBSCRIPTIONS <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	INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, transportation and investigative costs.</i>	11,000	12,000
521	21	490	PROFESSIONAL SERVICES - SWAT <i>Annual contribution to Bearcat Interlocal Agreement.</i>	3,700	3,700
521	21	491	BODY-CAM PROGRAM	20,000	20,000
521	40	430	LAW ENFORCEMENT TRAINING <i>In-service training, career level certification and tuition and lodging for officers.</i>	45,000	50,000
521	40	431	SWAT TRAINING <i>Annual courses / specialty training.</i>	5,000	5,000
521	50	320	VEHICLE FUEL	65,000	65,000
521	50	480	STATION REPAIR AND MAINTENANCE <i>Repairs to station building and facilities including outdoor security.</i>	10,000	10,000
521	50	482	SOFTWARE MAINTENANCE <i>Misc. computer software maintenance.</i>	36,000	15,000
521	50	483	VEHICLE MAINTENANCE	50,000	50,000
521	90	410	POLICE SCIENCE PROGRAM <i>Instructor's fees.</i>	42,000	44,000
521	90	490	CONTRACTUAL <i>Photo processing, laundry, radio repair, and computer tech support.</i>	55,000	55,000
521	90	491	COMMUNITY ORIENTED POLICING <i>Cowlitz County Child Advocacy.</i>	7,000	7,000
521	90	492	EMERGENCY SUPPORT SHELTER <i>Annual contribution.</i>	7,000	7,000
521	90	940	EQUIPMENT RESERVE <i>2025 (1) Admin (2) Patrol / 2026 (1) Admin (1) Patrol.</i>	250,000	155,000
594	21	641	MACHINERY & EQUIPMENT <i>Technological upgrades for UAS program, Taser replacements, various equipment upgrades/replacements.</i>	40,000	40,000

POLICE TOTAL	\$ 5,803,300	\$ 6,045,500
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OFFENDER SERVICES / JAIL
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 08

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
523	60	412	OFFENDER SERVICES <i>Evaluations, screenings, bail studies, & probation services.</i>	\$ 5,000	\$ 5,000
523	60	510	JAIL <i>Jail costs, electronic monitoring, & inmate medical expenses.</i>	425,000	425,000
OFFENDER SERVICES / JAIL TOTAL				\$ 430,000	\$ 430,000

NON-DEPARTMENTAL
2025/2026 FINAL BUDGET

FUND: 001 DEPT: 09

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
513	20	490	DUES - AWC <i>Association of Washington Cities.</i>	\$ 10,500	\$ 11,000
514	20	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	22,000	22,000
514	23	410	STATE EXAMINER'S CHARGES <i>Pays for annual audit of City by the State Auditors Office.</i>	38,000	39,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents as required.</i>	3,500	3,500
514	40	510	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	55,000	40,000
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances and incorporates into Code Book.</i>	2,750	3,000
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Pays D.J. Witmer to review all unemployment and L&I claims.</i>	6,500	6,500
517	90	491	WELLNESS PROGRAM <i>Pays for supplies, health screening, workshops, fitness, & health programs.</i>	2,500	2,500
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, etc. used in operation of General Fund.</i>	28,000	28,000
518	10	420	PHONE/POSTAGE <i>Pays line charges, long distance and all postage for General Fund business.</i>	17,500	17,500
518	10	470	UTILITIES <i>Pays for utilities of common areas in City Hall.</i>	50,000	52,000
518	10	481	BUILDING REPAIRS <i>Miscellaneous maintenance.</i>	40,000	40,000
518	10	492	SISTER CITY PROGRAM	2,000	2,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	47,000	48,500
518	30	411	PROFESSIONAL SERVICES <i>Lobbyist and collective bargaining services.</i>	145,000	150,000
518	80	310	DATA PROCESSING SUPPLIES <i>Toner, paper, maintenance supplies for server and network printers.</i>	2,500	2,500
518	80	410	DATA PROCESSING SOFTWARE <i>Software purchases and upgrades. Includes annual fee for financial software.</i>	35,000	35,000
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	1,000	1,000
518	80	481	SOFTWARE MAINTENANCE	10,000	10,000
518	86	410	CONTRACT SERVICES <i>For maintenance and assistance with computer applications.</i>	82,000	84,000
518	90	493	CHAMBER DUES <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	LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	485,000	509,000
525	60	410	EMERGENCY MANAGEMENT <i>City share of emergency management services through Cowlitz County.</i>	35,000	37,000
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>Annual operating contribution.</i>	76,000	76,000
553	30	530	DIKING/DRAINAGE TAX <i>Tax paid by City on City properties for diking district services.</i>	33,000	34,000
553	70	410	SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	7,500	7,700
554	30	410	ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society for animal control.</i>	18,000	18,000
558	70	490	GOVERNMENTAL CONFERENCE DUES <i>Basic services from Cowlitz/Wahkiakum Council of Governments.</i>	33,000	35,000
558	70	494	COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	12,500	13,000
573	90	490	TREE LIGHTING CEREMONY <i>For the annual lighting of the Christmas Tree at the Depot.</i>	7,500	7,500
591	46	800	WSDOT/CARB LOAN - PRINCIPAL	52,500	52,500
592	46	830	WSDOT/CARB LOAN - INTEREST	21,000	19,950
594	19	642	DATA PROCESSING EQUIPMENT <i>Server Replacement in 2025.</i>	25,000	-
597	00	006	TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	46,450	46,550

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

FUND: 001 DEPT: 12

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
518	10	100	SALARIES <i>Pays salaries for 6 full-time equivalent positions.</i>	\$ 573,000	\$ 658,000
518	10	110	OVERTIME	3,000	3,000
518	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	243,000	262,000
518	10	310	SUPPLIES <i>Includes office, surveying, engineering supplies and, software upgrades.</i>	12,000	14,000
518	93	320	FUEL - VEHICLES	3,500	3,500
518	93	410	PROFESSIONAL SERVICES	25,000	25,000
518	93	411	PROFESSIONAL SERVICES - GRANTS	200,000	200,000
518	93	420	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	3,000	3,000
518	93	430	TRAVEL/TRAINING <i>Miscellaneous training including CAD and GPS.</i>	6,500	6,500
518	93	440	LEGAL ADVERTISING <i>Cost of print ads and legal notices.</i>	1,000	1,000
518	93	470	BUILDING UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	1,000	1,000
518	93	480	SOFTWARE MAINTENANCE <i>GIS subscription and permit software.</i>	40,000	40,000
518	93	481	VEHICLE MAINTENANCE	5,000	5,000
518	93	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	20,000	5,000
518	93	940	EQUIPMENT RESERVE - DEPRECIATION <i>For the future purchase of vehicles.</i>	18,000	18,000
546	10	310	SUPPLIES - AIRPORT	500	500
546	10	410	PROFESSIONAL SERVICES - AIRPORT <i>FAA grant pass through to airport.</i>	1,715,000	2,000,000
546	10	420	PHONE - AIRPORT	600	600
546	50	100	SALARIES - AIRPORT OPERATIONS	106,000	115,600
546	50	200	BENEFITS - AIRPORT OPERATIONS	35,000	37,000
594	32	642	EQUIPMENT <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	SALARY - NUISANCE ABATEMENT	\$ 121,100	\$ 131,700
524	60	200	BENEFITS - NUISANCE ABATEMENT <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	62,300	65,200
524	60	320	FUEL - VEHICLES	3,500	3,500
524	60	481	VEHICLE MAINTENANCE	2,500	2,500
558	50	101	DEPARTMENTAL ASSISTANT'S SALARY <i>Salary for Community Development Department Assistant.</i>	66,300	72,000
558	50	201	BENEFITS <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	36,500	38,400
558	50	410	PROFESSIONAL SERVICES	335,000	105,000
558	60	100	PLANNING DEPARTMENT SALARIES <i>Includes Planning Manager.</i>	113,000	123,200
558	60	200	PLANNING DEPARTMENT BENEFITS <i>City's costs for Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	50,100	53,100
558	60	310	SUPPLIES	12,000	12,000
558	60	421	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	4,000	4,000
558	60	430	TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>	4,000	4,000
558	60	440	LEGAL ADVERTISING <i>Publication of legal notices.</i>	3,500	3,500
558	60	470	UTILITIES <i>Water/Sewer/Electric/Garbage.</i>	1,000	1,000
558	60	481	SOFTWARE MAINTENANCE <i>Includes GIS Software.</i>	39,000	40,000
558	60	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	17,000	2,000
558	90	940	EQUIPMENT RESERVE - DEPRECIATION	10,000	10,000
594	58	642	DATA PROCESSING EQUIPMENT <i>Computer replacements.</i>	7,500	7,500
594	59	620	BUILDINGS/STRUCTURES <i>West Kelso Community Center.</i>	600,000	-

COMMUNITY DEVELOPMENT & PLANNING TOTAL	\$ 1,488,300	\$ 678,600
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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	SALARIES <i>Pays salary for 1 full-time equivalent position.</i>	\$ 76,000	\$ 79,000
542	30	110	OVERTIME	3,500	5,500
542	30	120	STREET PART-TIME HELP	20,000	20,000
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	38,900	40,000
542	30	311	SUPPLIES <i>Includes supplies for surfacing base course, top course, & asphalt.</i>	30,000	30,000
542	30	320	FUEL - VEHICLES	9,000	9,000
542	30	350	SMALL TOOLS/EQUIPMENT <i>Miscellaneous small tools.</i>	1,500	1,500
542	30	410	PROFESSIONAL SERVICES	20,000	20,000
542	30	412	SURFACE MAINTENANCE PROGRAM <i>Various chip sealing of roads throughout the City.</i>	100,000	100,000
542	30	420	TELEPHONE/POSTAGE <i>Land lines, FAX, cellular phones, internet & postage.</i>	2,000	2,000
542	30	430	TRAVEL/TRAINING <i>Various courses and seminars.</i>	1,000	1,000
542	30	451	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	15,000	15,000
542	30	470	STREET LIGHTS - POWER & MAINTENANCE <i>Electricity and maintenance.</i>	80,000	80,000
542	30	480	REPAIR AND MAINTENANCE <i>Fences and guardrails.</i>	100,000	50,000
542	30	481	STREET SWEEPING	500	500
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	50,000	-
542	30	483	VEHICLE MAINTENANCE	25,000	25,000
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear, laundry, dues, and memberships.</i>	20,000	20,000
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For future replacement of vehicles & equipment.</i>	53,000	53,000
542	50	480	BRIDGE REPAIR & MAINTENANCE <i>Includes bridge inspection, City maintenance and contribution to reserve acct.</i>	300,000	300,000
542	60	100	TRAFFIC CONTROL SALARIES <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	OVERTIME	8,000	8,000
542	60	120	PART TIME HELP	30,000	30,000
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	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 <i>Various small tools.</i>	2,000	2,000
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING <i>Includes contract with County.</i>	80,000	85,000
542	60	483	VEHICLE MAINTENANCE	8,000	8,000
542	90	420	TELEPHONE/POSTAGE <i>FAX, telephone, cellular phones and postage.</i>	1,800	1,800
542	90	430	TRAVEL/TRAINING <i>Miscellaneous training.</i>	1,000	1,000
542	90	460	INSURANCE	71,000	74,500
542	90	470	UTILITY SERVICE <i>Water/sewer/electricity/garbage.</i>	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 <i>Dues, subscriptions, laundry service and misc. expenses.</i>	5,500	5,500
542	90	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	27,000	28,000
542	90	911	INTERFUND SERVICES <i>Reimburse the Water/Sewer fund for dept. asst. & public works superintendent.</i>	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

CITY STREET TOTAL EXPENDITURES	\$ 1,539,000	\$ 1,459,400
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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	FEDERAL HIGHWAY GRANTS <i>Systemic Safety Improvements 2020.</i>	\$ 750,000	\$ -
333	20	21	FEDERAL HIGHWAY GRANTS <i>Systemic Safety Improvements 2023.</i>	300,000	900,000
333	20	22	FEDERAL HIGHWAY GRANTS <i>Talley Way Corridor Design.</i>	-	432,500
333	20	25	FEDERAL HIGHWAY GRANTS <i>Railroad crossing environmental Study/Design/Construction.</i>	4,200,000	-
334	03	61	STATE GRANT - WSDOT <i>Railroad crossing environmental Study/Design/Construction.</i>	13,800,000	12,000,000
334	03	62	STATE GRANT - WSDOT <i>SAFE Routes to School Allem Phase 2.</i>	135,000	460,000
334	03	63	STATE GRANT - WSDOT <i>2021-2023 Bike-Ped Improvements.</i>	649,000	-
334	03	64	STATE GRANT - WSDOT <i>SAFE Routes To School - KHS.</i>	773,000	-
334	06	91	STATE GRANT - CHAP <i>Kelso Drive, Paxton Rd to Grade St.</i>	360,000	-
344	10	00	ROAD MAINTENANCE FEES	210,600	219,000
361	10	00	INVESTMENT INTEREST <i>Interest on invested funds.</i>	70,000	50,000
368	10	00	BIA ASSESSMENTS	600	-
397	00	00	TRANSFER FROM TBD	850,000	-

ARTERIAL STREET TOTAL REVENUE	\$ 22,098,200	\$ 14,061,500
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ARTERIAL STREET FUND
2025/2026 FINAL BUDGET

FUND: 102 DEPT: 18

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
508	00	020	ENDING FUND BALANCE	\$ 116,200	\$ 106,500
541	19	401	HAUSSLER ROAD REPAIRS <i>Funded by Transportation Benefit District.</i>	850,000	-
541	21	401	SYSTEMIC SAFETY IMPROVEMENTS - 2020 <i>\$750,000 Federal Grant.</i>	750,000	-
541	23	401	SYSTEMIC SAFETY IMPROVEMENTS - 2023 <i>\$1,200,000 Federal Grant.</i>	300,000	900,000
541	24	401	ALLEN ST/MINOR RD SUB SURFACE INVESTIGATION <i>Geotechnical Investigation to Determine Pavement Condition.</i>	50,000	-
541	24	402	CHAP OVERLAY - KELSO DR PAXTON TO GRADE <i>TIB Grant (applied for).</i>	400,000	-
541	30	402	SIDEWALK IMPROVEMENT PROGRAM	-	95,000
595	20	661	S. KELSO RAILROAD CROSSING CONSTRUCTION <i>\$19.1M State Transportation Grant.</i>	18,000,000	12,000,000
595	21	663	2021-2023 PED & BIKE SAFETY <i>\$649,000 WSDOT Grant.</i>	649,000	-
595	23	662	SAFE ROUTES TO SCHOOLS - KELSO HIGH SCHOOL <i>\$773,000 WSDOT Grant.</i>	773,000	-
595	24	662	SRTS ALLEN PHASE 2 <i>Safe Routes to School State Grant (applied for).</i>	135,000	460,000
595	24	664	N. MINOR ROAD GUARDRAIL <i>New Installation Near Teresa Way.</i>	75,000	-
595	24	665	TALLEY WAY CORRIDOR DESIGN <i>Design-STBG fed grant awarded.</i>	-	500,000
ARTERIAL STREET TOTAL EXPENDITURES				\$ 22,098,200	\$ 14,061,500

LIBRARY FUND
2025/2026 FINAL BUDGET

FUND: 103 DEPT: 19

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

KELSO STATION FUND
2025/2026 FINAL BUDGET

FUND: 105 DEPT: 15

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
508	00	020	ENDING FUND BALANCE	\$ 800	\$ 400
547	60	310	SUPPLIES <i>Building and janitorial supplies.</i>	3,500	3,500
547	60	411	PROFESSIONAL SERVICES - JANITORIAL <i>Payment for janitorial services.</i>	11,700	12,100
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE <i>Payment for upkeep of grounds.</i>	2,500	2,500
547	60	413	PROFESSIONAL SERVICES - SECURITY <i>Payment for security services.</i>	9,000	9,000
547	60	420	TELEPHONE/POSTAGE <i>Basic service, internet, and postage.</i>	2,800	2,800
547	60	460	INSURANCE <i>Liability and property insurance.</i>	11,300	11,800
547	60	470	UTILITY SERVICES <i>Water/Sewer/Garbage/Electricity.</i>	25,000	25,000
547	60	480	REPAIR AND MAINTENANCE <i>Miscellaneous repairs.</i>	10,000	10,000
547	60	490	MISCELLANEOUS	150	150
KELSO STATION TOTAL EXPENDITURES				\$ 76,750	\$ 77,250

STADIUM FUND
2025/2026 FINAL BUDGET

FUND: 106 DEPT: 20

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

HIGHLANDER FESTIVAL FUND

2025/2026 FINAL BUDGET

FUND: 107 DEPT: 31

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
321	80	00	BOOTH FEES <i>Non-food vendor booth fees.</i>	\$ 5,000	\$ 5,000
321	80	01	BOOTH FEES - FOOD VENDORS <i>Food vendor booth fees.</i>	2,000	2,000
321	80	02	FESTIVAL PROCEEDS - OTHER <i>Festival programs.</i>	5,000	5,000
347	90	02	DANCE COMPETITION	2,500	2,500
347	90	03	HIGHLAND GAMES	3,000	3,000
367	00	00	DONATIONS	2,900	2,900
369	90	00	MISCELLANEOUS REVENUES <i>Revenues from Highlander festival T-shirt and button sales.</i>	1,000	1,000
397	00	00	TRANSFER FROM STADIUM FUND <i>Used only for approved tourism expenditures.</i>	20,000	20,000
HIGHLANDER FESTIVAL TOTAL REVENUE				\$ 41,400	\$ 41,400

PARKS FUND
2025/2026 FINAL BUDGET

FUND: 108 DEPT: 21

BASUB	ELE	OBJ	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 <i>One full-time parks lead and one full-time parks utility.</i>	149,500	155,800
576	80	110	OVERTIME	5,800	5,800
576	80	120	PART-TIME SALARIES <i>Seasonal temps.</i>	13,000	14,000
576	80	200	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	1,000
576	80	460	INSURANCE	42,400	44,500
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	3,500

SOLID WASTE FUND
2025/2026 FINAL BUDGET

FUND: 402 DEPT: 24

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

WATER FUND
2025/2026 FINAL BUDGET

FUND: 403 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
			WATER DISTRIBUTION		
534	10	410	STATE EXAMINER'S CHARGES	\$ 6,800	\$ 7,200
534	50	100	SALARIES <i>Pays salaries for 7.82 full-time equivalent positions.</i>	550,700	595,100
534	50	110	OVERTIME & STANDBY	130,000	130,000
534	50	120	PART TIME HELP	30,000	30,000
534	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	259,500	270,500
534	50	310	SUPPLIES <i>Includes cross connection supplies, pipe, meters, valves, hydrants and boxes.</i>	225,000	250,000
534	50	320	FUEL <i>For small hand tools/generators.</i>	900	900
534	50	321	FUEL - VEHICLES	23,000	23,000
534	50	350	TOOLS <i>Drills, hydraulic tools, & hand tools.</i>	3,000	3,000
534	50	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	50,000	50,000
534	50	420	TELEMETERING/PHONE/POSTAGE	14,000	14,000
534	50	430	TRAVEL <i>Continued education and miscellaneous seminars.</i>	10,000	10,000
534	50	451	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers and man lifts.</i>	5,000	5,000
534	50	460	INSURANCE	101,500	106,600
534	50	470	UTILITY SERVICE <i>Costs for water/sewer/electricity/solid waste.</i>	45,000	45,000
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE <i>Leak detection asphalt repairs & meter repairs.</i>	250,000	150,000
534	50	481	SHOP AND RADIO REPAIR	2,000	2,000
534	50	482	HARDWARE MAINTENANCE	500	500
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	25,000	25,000
534	50	486	VEHICLE MAINTENANCE <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	MISCELLANEOUS EXPENSES <i>Laundry, rain gear, dues, subscriptions and training.</i>	13,500	13,500
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales & 1.75% of connection charges (1/2 distribution).</i>	143,200	152,100
534	50	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	267,500	286,000
534	50	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	107,400	113,100
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>Payments to the General Fund for engineering services.</i>	25,000	25,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	218,000	218,000
534	50	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
582	34	720	2020 REVENUE BOND PAYMENT - PRINCIPAL <i>Balance after 2026 payment \$2,347,500. 2040 payoff.</i>	287,500	300,000
582	34	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2026 payment \$2,307,000. 2035 payoff.</i>	256,280	256,280
592	34	830	2020 REVENUE BOND PAYMENT - INTEREST <i>Semi-annual interest payments. Payoff 2040</i>	86,719	78,094
592	34	833	ANNUAL INTEREST PAYMENT - SRF LOANS <i>Annual interest payments. 2035 payoff.</i>	42,286	38,442
592	34	840	MISCELLANEOUS DEBT EXPENSE	1,000	1,000
594	34	630	CAPITAL EXPENSE - STRUCTURES <i>Public Works fence, pavement, gate, building paint.</i>	300,000	300,000
594	34	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc. pump replacements. Security Cameras.</i>	80,000	80,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	2,181,000	1,993,569
			WATER DISTRIBUTION - SUB TOTAL	\$ 5,792,285	\$ 5,623,885

WATER FUND
2025/2026 FINAL BUDGET

FUND: 403 DEPT: 25

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

WATER CAPITAL RESERVE FUND

2025/2026 FINAL BUDGET

FUND: 404 DEPT: 17

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
534	10	530	STATE UTILITY EXCISE TAX <i>1.75% of Capital Recovery charges.</i>	\$ 1,000	\$ 1,000
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	1,500,000
594	23	631	SOURCE/SUPPLY IMPLEMENTATION	250,000	250,000
594	23	634	HAUSSLER PUMP STATION REHAB DESIGN	150,000	1,500,000
594	24	633	KELSO DRIVE TRANSMISSION LINE	1,050,000	3,350,000
594	25	631	HAZEL ST WM OVERCROSSING <i>New main on Hazel overcrossing.</i>	1,000,000	-
594	25	632	CONTROL AND TELEMETRY UPGRADES <i>Modernize BPS & Tank Controls & SCADA.</i>	-	100,000
594	25	633	WEST VISTA WATER MAIN REPLACEMENT <i>Upgrade of water main under W Vista/Haussler.</i>	500,000	-
594	26	631	SEVENTH AND DONATION STREET TRANSMISSION LINE	-	400,000
594	34	631	ANNUAL REPLACEMENT PROGRAM	300,000	300,000

WATER CAPITAL RESERVE TOTAL EXPENDITURES	\$ 5,176,000	\$ 7,401,000
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SEWER FUND
2025/2026 FINAL BUDGET

FUND: 405 DEPT: 25

BASUB	ELE	OBJ	ACCOUNT DESCRIPTION	2025	2026
			SEWER COLLECTION		
535	10	100	SALARIES <i>Pays salaries for 7.84 full-time equivalent positions.</i>	\$ 550,700	\$ 595,100
535	10	110	OVERTIME & STANDBY	70,000	70,000
535	10	120	PART TIME HELP	30,000	30,000
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	259,500	270,500
535	10	310	SUPPLIES	90,000	90,000
535	10	320	FUEL - EMERGENCY GENERATOR	1,500	1,500
535	10	350	TOOLS <i>Misc. tools for pump stations and service trucks.</i>	2,500	2,500
535	10	410	PROFESSIONAL SERVICES <i>1/3 Meter reading contract.</i>	5,000	5,000
535	10	413	STATE EXAMINER'S CHARGES	9,100	9,500
535	10	420	TELEMETERING/PHONE/POSTAGE	17,500	17,500
535	10	430	TRAVEL <i>Continued education.</i>	10,000	10,000
535	10	451	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	10,000	10,000
535	10	460	INSURANCE	127,000	133,400
535	10	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	35,000	35,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, root control, pump station cleaning, etc.</i>	200,000	200,000
535	10	481	SHOP AND RADIO REPAIR	2,500	2,500
535	10	482	HARDWARE MAINTENANCE	500	500
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	30,000	30,000
535	10	490	MISCELLANEOUS EXPENSES <i>Security, training, clothing and laundry.</i>	10,000	10,000
535	10	510	REGIONAL SEWAGE TREATMENT <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	BEACON HILL <i>West Kelso Interceptor.</i>	2,345	2,345
535	10	530	STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to regional sewer plant.</i>	135,500	144,800
535	10	541	CITY B & O TAX <i>10% of gross sewer revenues.</i>	645,000	674,000
535	10	910	ADMINISTRATIVE SERVICES <i>Reimburse the general fund for professional services.</i>	143,200	150,800
535	10	911	PROFESSIONAL SERVICES - ENGINEERING <i>Payments to the general fund for engineering services.</i>	40,000	40,000
535	10	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles & equipment.</i>	218,000	218,000
535	10	953	OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000
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 <i>Balance after 2026 payment \$1,062,500. 2040 payoff.</i>	57,500	60,000
592	35	830	2020 REVENUE BOND PAYMENT - INTEREST <i>Semi-annual interest payments. Payoff 2040.</i>	34,069	32,344
594	35	630	CAPITAL EXPENSE - STRUCTURES <i>Public Works fence, pavement, gate, building paint.</i>	400,000	400,000
594	35	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc. pump repair/replacements.</i>	50,000	50,000
597	10	010	TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects.</i>	1,565,000	2,095,000

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

FUND: 407 DEPT: 52

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

