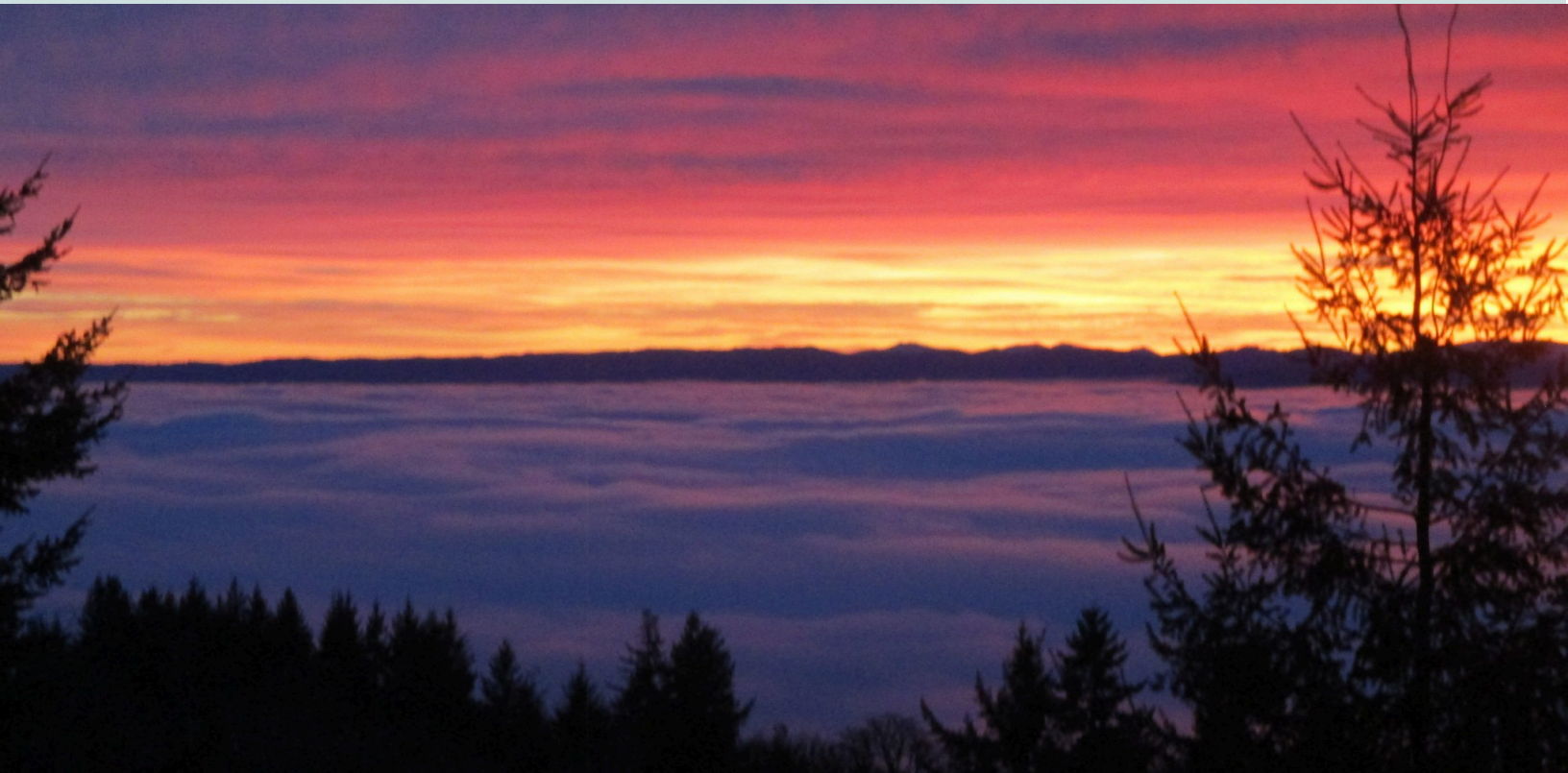
2026 Budget & 2026-2031 Capital Improvement Plan

Adopted on December 18, 2025



CITY OF KALAMA

2026 BUDGET &
2026-2031 CAPITAL FACILITIES IMPROVEMENT PLAN

PREPARED BY
Mayor Mike Reuter
Adam Smee, City Administrator
Coni McMaster, Clerk/Treasurer
Kelly Rasmussen, Director of Public Works
Robbie Satterly, Acting Police Chief

ADOPTED BY CITY COUNCIL MEMBERS
Jon Stanfill – Position 1
Scott Moon - Position 2
Wendy Christianson – Position 3
Steve Kallio – Position 4
Bruce Rader – Position 5

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November 20, 2025

To the Mayor, City Council, and Citizens of the City of Kalama:

The staff is pleased to present the 2026 Budget and the 2026 through 2031 Capital Facilities Plan (CFP) for the City of Kalama.

The City was able to contain expenditures but fell short of revenue projections in the first 10 months of 2025. At the end of October 2025, General Fund revenues fell short of forecast by approximately $363,000. In the November reporting period, $216,000 in second half property tax revenue is expected resulting in a projected annual operating deficit of $147,000 or approximately 3.9% of total budgeted General Fund expenditures. The City's current reserves in the General Fund amount to 9.3% of the budgeted expenditure for 2026. Most of the 4.8% reduction in General Fund Reserves from the end of 2024 is the result of taking an interfund loan from reserves for operations. Sales tax revenue is slightly ahead of projections through October of 2025, but revenues from fees, particularly building permits, are lagging projections. The projected carryover balance to begin 2026 is expected to be insufficient to meet the month-to-month cashflow demands for the beginning of the year. It is my recommendation that modest increases to general fund revenues be implemented along with substantial reductions to expenditure in the General Fund to balance the operating budget while restoring the General Fund Reserves to the targeted 25% of allocated budget expenditure. Staffing levels for 2026 are projected to be reduced by 1 FTE to 1.5 FTE over the 2025 levels in City Hall and the Police Department (General Fund).

The renovation of City Hall is complete. An interfund loan of $250,000 from Sewer Reserves is being paid back (with interest) from real estate excise tax revenue and is on track to be paid off by 2028. No new taxes were implemented or increased to pay for the City Hall Renovation.

Historically rather than reducing service levels at the Kalama Community Building, City Council subsidized any revenue shortfall with general funds. This subsidy is on track to exceed $30,000 in 2025. The City completed an Architectural Survey and ADA Access Feasibility Study funded by a grant from the Department of Commerce, to identify and quantify the costs to upgrade and modernize the facility. In a November advisory vote, the City asked the citizens about their willingness to support the identified building renovations along with a small operating budget through a property tax increase. The voters responded with a 76% rejection. The Community Building may cease operations in 2026 to reduce the General Fund deficit. Discussions about what to do with the building in the future are ongoing.

Sewer and water enterprise operations are on track to generate a slight surplus of 3.4%, leaving a sufficient beginning fund balance to buffer disparities in cashflow for 2026. City Council plans to increase water rates for 2026 to compensate for ratepayer inequality outside city limits.

The CFP provides for a 50% increase in water generation capacity through the installation of a 3rd filter at the Water Treatment Plant as well as upgrading the existing electronics which are over 2 decades old. The Water Treatment Plant has no remaining debt and was designed with this capacity expansion to be contained within the original footprint of the facility. Engineering and Design is nearly complete with construction planned for 2026 and 2027.

The sewer collection system upgrade to reduce inflow and infiltration by pipe bursting and replacing the oldest sections of the system north of Elm Street is in process with completion planned for spring of 2026. The Department of Ecology financing for the project is at a favorable 1.6% interest rate.

Three grant funded transportation projects were completed in 2025. The projects were funded at 95% by the Transportation Improvement Board. The voter approved Transportation Benefit District funding from a 0.2% sales tax continues to deliver robust revenues for the preservation and maintenance of neighborhood streets which do not qualify for state or federal grant funding.

As part of its financial policies, the City of Kalama has adopted a debt service reserve target equivalent to one full year's payment for all indebtedness. The financial policies also dictate that the City reserve balances should be equivalent to 90 days of operating expenditures for General Fund expenses and 120 days for Enterprise Fund expenses. Continuing to strive to meet these reserve targets is financially responsible and contributes to the City of Kalama maintaining a preferential bond rating to keep borrowing costs low for local taxpayers while also demonstrating financial health and prudent decision making when the City is audited by the State Auditor's Office.

The City staff and I look forward to serving our community in the new year.

Adam Smee
City Administrator

ELECTED & APPOINTED OFFICIALS 2026

MAYOR/COUNCIL – Elected to 4-year terms. Meetings are held on the 1st and 3rd Thursdays of each month at 7 p.m. in the City Council Chambers at 320 North First Street, Kalama. Attendees may participate in person and virtually via Zoom.

Position	Name	Term
Mayor	**Jon Stanfill**	1/1/2026-12/31/2029
Council Position #1	**Rose Scattergood**	1/1/2026-12/31/2029
Council Position #2	**Paige Bozarth**	1/1/2026-12/31/2029
Council Position #3	**Wendy Christianson**	1/1/2024-12/31/2027
Council Position #4	**Steven Kallio**	1/1/2024-12/31/2027
Council Position #5	**Bruce Rader**	10/16/2025-12/31/2027

CITY DEPARTMENT HEADS & CONTRACT POSITIONS – Appointed by the Mayor and City Council, Contract and Salary Positions

Position	Name	Time Frame
City Administrator	**Adam Smee**	Appointed 9/17/2012
Deputy Clerk	**Emily Moore**	Appointed 1/15/2026
Director of Public Works	**Kelly Rasmussen**	Appointed 1/1/2013
Acting Police Chief	**Robbie Satterly**	Appointed 10/2025
City Attorney	**Erin Lewis**	Contract Position - 2026
City Planner	**Todd Johnson**	Contract Position – 2026

OFFICIAL NEWSPAPER - Longview Daily News - Official Public Hearing Notices and Ordinance publications are published in the Legal Notice sections. Regular meeting and workshop or special meeting notices or meeting cancellations can be found in the "upcoming meetings" or "event notices" or news sections of this newspaper.

TELEVISION ACCESS - KLTV local channel 29 broadcasts the City Council meetings Live (the 1st and 3rd Thursday of each month at 7:00p.m.). Planning Commission meetings are recorded then broadcasted at a later date. Check listings for times or find them online at www.kltv.org.

OFFICIAL WEBSITE – www.cityofkalama.com

CITY COUNCIL CHAMBERS – Most City meetings are held at the City Council Chambers located at 320 N 1st Street, Kalama, WA 98625 and available virtually through Zoom from the link embedded on the meeting agenda. Any changes will be sent to the Daily News and posted on the City website and on local bulletin boards.

Agendas & Minutes - https://www.towncloud.io/go/kalama-wa/

KALAMA COMMITTEES AND BOARDS

There are many Commissions, Committees, and Boards that help the City Council and staff to address City issues. The City of Kalama is lucky to have many dedicated, civic-minded citizens who volunteer to serve without compensation to benefit the community; we appreciate and thank them all.

PLANNING COMMISSION - Serves in an advisory capacity to the City Council to ensure the best methods of growth, development, and expansion of the City. Meetings are held on the 2nd Thursday of each month @ 6 p.m. in the City Council Chambers.

Lynn Hughes - Chair	Term: 1/2/2023 - 1/2/2027
Holly Clearwater	Term: 1/2/2025 - 1/2/2028
Patrick Harbison	Term: 1/2/2021 - 1/2/2027
Craig Frkovich	Term: 1/02/2022 - 1/2/2028
Lacey Breton	Term: 1/02/2021 – 1/2/2027
Harlyn Jenkins	Term: 12/3/2023- 1/2/2027
Colleen Peterson	Term: 1/2/2026 – 1/2/2030

LIBRARY BOARD OF TRUSTEES - Serves in an advisory capacity to the City Council to develop operating policies for the City Library. Meetings are held every other month beginning in January, on the 3rd Wednesday at 5:15 p.m. in the City Council Chambers.

Elaine Bystrom, Library Director	March 2019
Anna Lunday	Term: 1/2/2025 – 1/2/2030
Naomi Stanfield	Term: 1/1/2026 - 1/1/2031
Carolyn Long	Term: 1/1/2024 - 1/1/2028
Mackenzie Taylor	Term: 1/2/2026-1/1/2027
Susan Curie Sivek	Term: 1/2/2025 - 1/1/2029

CIVIL SERVICE COMMISSION - Serves to address personnel issues of the Kalama Police Department under Washington State Law. Meetings are held monthly as needed.

Lloyd Corgan, Chairman	Term: 09/01/2022 - 9/1/2027
Dan Ohall	Term: 06/01/2021 - 9/1/2026
Lynn Hughes	Term: 09/1/2023 - 9/1/2028

KALAMA TOURISM ADVISORY COMMITTEE –The Kalama Tourism Advisory Committee (KTAC) was established in 2019 and is made up of 7 members serving one-year terms to review applications for tourism lodging tax funds and other marketing and tourism related activities. The KTAC is set to meet twice each year -- once in October and once in April -- and may set other meetings as needed. The current Committee is made up of:

Councilmember Wendy Christianson Chairperson
Matt Salsman of McMenamins and Dan Polacek of the Port of Kalama
(Two representatives of businesses that are required to collect the lodging tax dollars)
Sheryl Scarborough of the WRITE ON THE RIVER writer's retreat and Cyndi Apao of the Kalama Heritage Festival
(Two representatives from organizations that use the lodging tax funds)
Mary Gillespie (Kalama Citizen at Large)
Maria Marowski (Kalama Business Owner)

KALAMA SALARY COMMISSION – Three-member commission reviewing and setting Mayor and Council Salaries for the City. One meeting per year is required but may hold more. Final report and salary schedule sent to the City Council for adoption in next year's budget. All serve 2-year terms. Appointed:

Mike Phillips – Chairman	**8/2024 – 8/2026**
Glena Kristensen	**1/2025 - 12/2026**
Sandra Macias	**8/2025 – 8/2027**

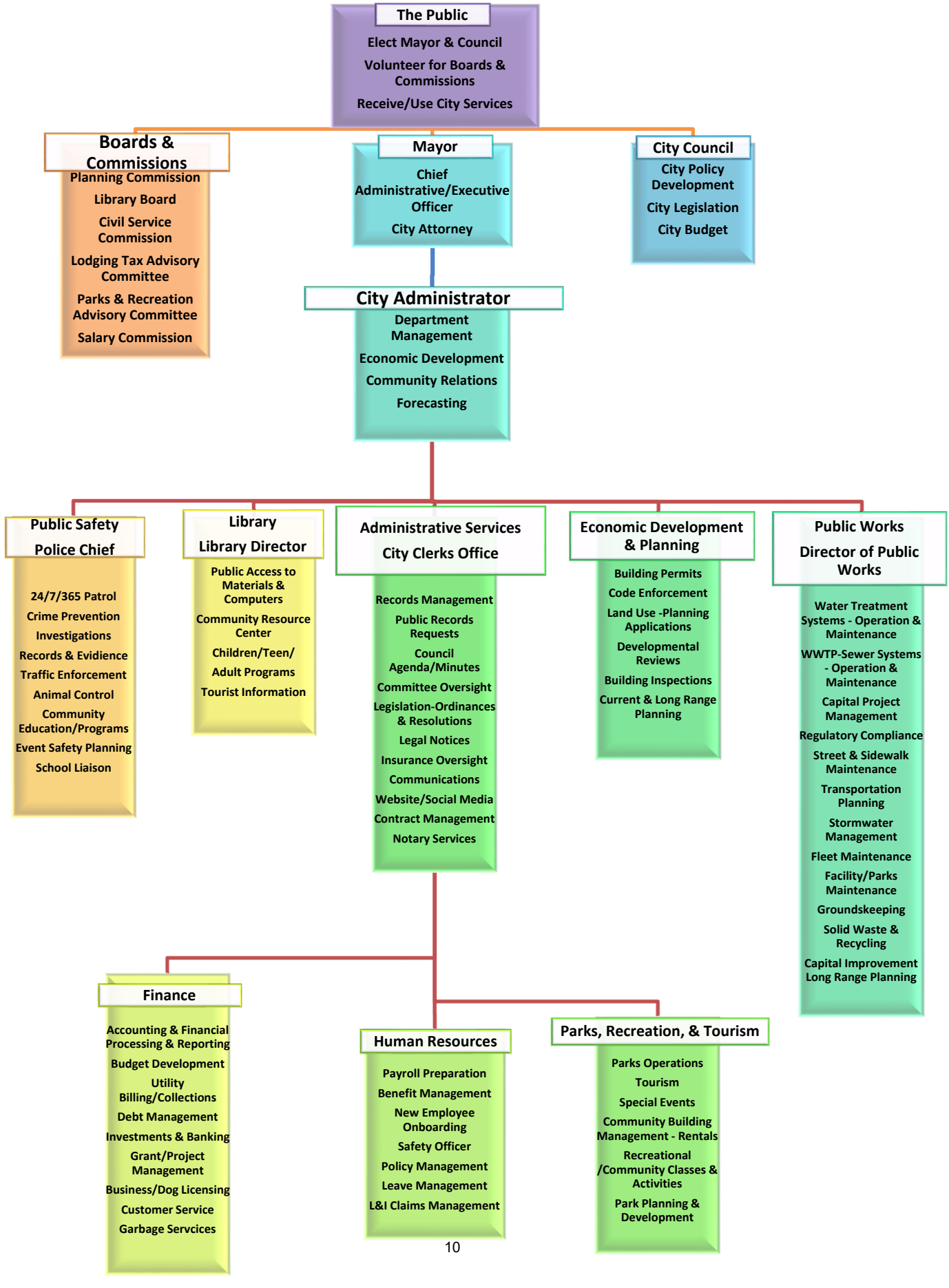
PARKS AND RECREATION ADVISORY COMMITTEE – Reactivated in mid-2023. Serves in an advisory capacity to the City Council on updates to the City's Parks & Recreation Plan, implementation of its elements, Community Building program development and needs, and park development. Meetings are suspended for 2026 due to staffing and budget constraints.

Glena Kristesen – Chair	5/05/2025-5/05/2027
Karen Gwaltney	5/05/2025-5/05/2027
Steve Van Matre	5/06/2025-5/05/2027
Cyndi Apao	11/07/2024-5/05/2026
Veronica Child	6/06/2024-5/05/2026

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ON FACEBOOK AT https://www.facebook.com/cityofkalama
ON INSTAGRAM AT https://www.instagram.com/cityofkalama

Agendas & Minutes - https://www.towncloud.io/go/kalama-wa/

City Operations Chart



BUDGET 2026 - OVERVIEW

Operating Funds	2025 Projected Carryover	REVENUES Budget 2026	EXPENDITURES Budget 2026	DIFFERENCE Revenue -Expenditure
001 General Fund	*$200,000.00*	$3,406,745.00	**$3,398,325.00**	$208,420.00
101 Street Operations	*$50,000.00*	$204,550.00	**$200,720.00**	$53,830.00
104 Criminal Justice Fund	$45,000.00	$102,450.00	**$92,500.00**	$54,950.00
106 Community Building Reserve	$13,000.00	$100.00	**$0.00**	$13,100.00
107 Benefit Reserve Fund	$97,360.00	$23,000.00	**$50,000.00**	$70,360.00
110 Library	$4,000.00	$104,050.00	**$104,010.00**	$4,040.00
113 Community Building	$2,000.00	$25,000.00	**$25,000.00**	$2,000.00
115 Designated Reserve Fund	$260,000.00	$490,810.00	**$390,000.00**	$360,810.00
401 Water Sewer Operations	$450,000.00	$5,625,250.00	**$5,417,820.00**	$657,430.00
402 Solid Waste/Garbage	$1,500.00	$601,300.00	**$598,350.00**	$4,450.00
403 Stormwater Fund	$130,000.00	$234,000.00	**$135,200.00**	$228,800.00
Total Operations	**$1,252,860.00**	**$10,817,255.00**	**$10,411,925.00**	**$1,658,190.00**

Special Revenues	2025 Projected Carryover	REVENUES Budget 2026	EXPENDITURES Budget 2026	DIFFERENCE Revenue -Expenditure
105 Lodging Taxes - Tourism	$146,000.00	$59,200.00	**$47,950.00**	$157,250.00
108 Parks Development Fund	$42,000.00	$1,500.00	**$9,200.00**	$34,300.00
109 Affordable Housing Fund	$63,000.00	$9,455.00	**$0.00**	$72,455.00
Total Special Revenues	**$251,000.00**	**$70,155.00**	**$57,150.00**	**$ 264,005.00**

Debt Service Payments	2025 Projected Carryover	REVENUES Budget 2026	EXPENDITURES Budget 2026	DIFFERENCE Revenue -Expenditure
116 RE Excise Tax - Capital Improvements -Debt	$74,000.00	$61,000.00	$66,250.00	$68,750.00
215 GFCF - Debt Service	$430,000.00	$215,500.00	$192,525.00	$452,975.00
408 Water Improvement Fund - Debt Service		$72,500.00	$72,500.00	
415 Sewer Improvement Reserve - Debt Service		$295,000.00	$295,000.00	
Total Debt Service	**$504,000.00**	**$644,000.00**	**$626,275.00**	**$521,725.00**

Reserve - Capital Expense Funds	2025 Projected Carryover	REVENUES Budget 2026	EXPENDITURES Budget 2026	DIFFERENCE Revenue -Expenditure
102 Street Improvement Reserve	$333,000.00	$207,000.00	**$236,125.00**	$303,875.00
103 Sidewalk Improvement Reserve	$40,000.00	$21,000.00	**$10,000.00**	$51,000.00
135 General Fund Reserves	$325,000.00	$107,575.00	**$0.00**	$432,575.00
310 Transportation Benefit District	$430,000.00	$240,500.00	**$240,000.00**	$430,500.00
404 Stormwater Improvement Reserve	$600,000.00	$106,000.00	**$450,000.00**	$256,000.00
408 Water Improvement Fund	$3,500,000.00	$905,500.00	**$500,000.00**	$3,905,500.00
410 Public Works Equipment Reserve	$180,000.00	$102,500.00	**$35,000.00**	$247,500.00
412 Sewer Loan Reserve	$304,000.00	$7,000.00	**$0.00**	$311,000.00
413 I&I Improvement Reserve	$450,000.00	$1,000,100.00	**$1,000,000.00**	$450,100.00
415 Sewer Improvement Reserve	$2,200,000.00	$521,250.00	**$117,000.00**	$2,604,250.00
420 Water System Capital Improvements	$1,500,000.00	$4,010,000.00	**$5,500,000.00**	$10,000.00
Total Capital Expenses	**$9,862,000.00**	**$7,228,425.00**	**$8,088,125.00**	**$9,002,300.00**
Fiduciary Fund				
632 WA State Revenue Fiduciary Fund		**$27,500.00**	**$27,500.00**	
Grand Total	**$11,869,860.00**	**$18,787,335.00**	**$19,210,975.00**	**$ 11,446,220.00**

Budget Overview

This is an overview of the 2026 Budget based on the functions of the City and legal requirements of certain funding. Included are transfers between funds that are not expenditures of the city but a movement of funds from operations to reserves or similar non-expenditure of funds. The 2025 projected carryover is the expected starting point for 2026 and needed for cash flow and early 2026 expenditures to meet city needs prior to receipt of 2026 property tax revenues.

The Operations Budget includes those funds that cover the costs of day-to-day activities and services for the community which include most personnel costs, material costs, supplies, contracted/professional services, utilities, facility maintenance, equipment, and regulatory expenditures.

Special Revenues are those that are restricted by state laws or local ordinances such as Tourism funding from Lodging taxes.

Debt Services are where loan payments are expended and may be a part of a utility reserve fund.

Capital Maintenance-Capital Improvement-Construction are the reserve funds of the city where major capital projects are expensed, and grant or other project related revenues are received. These projects are generally planned to be executed in timeframes that exceed one year.

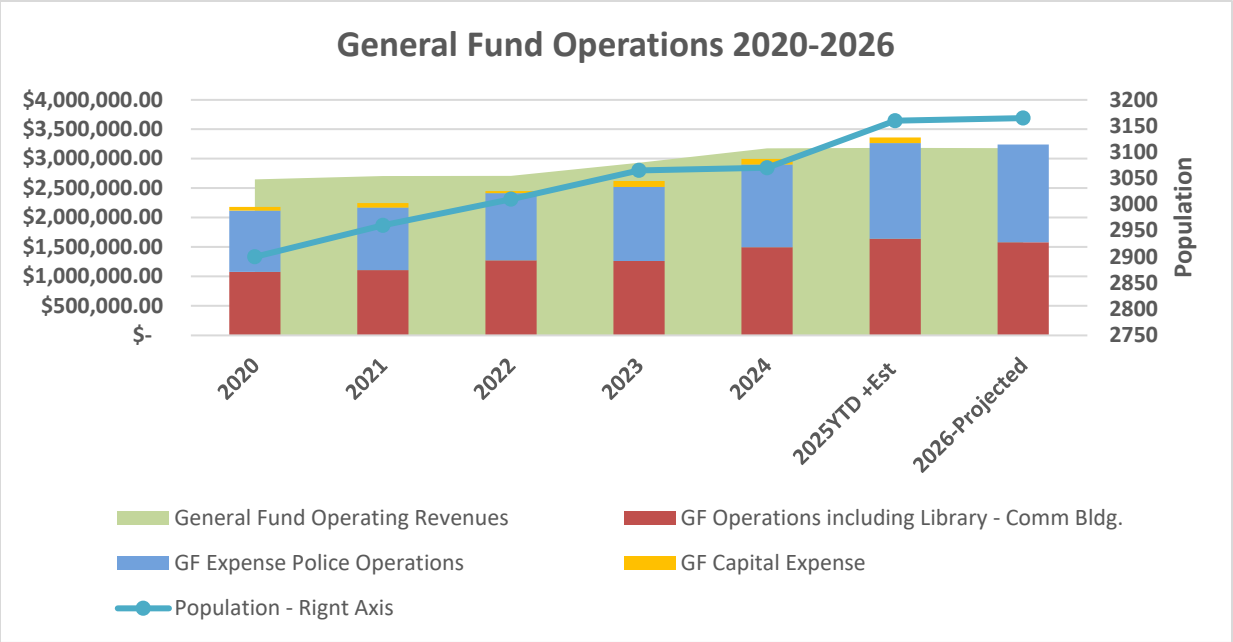
The Fiduciary Fund is a fund holding monies the City receives on behalf of the state or another entity which must then be paid directly to that entity by the City.

Cities are funded by taxes and fees for services provided to the citizens they serve. These revenues include property taxes, sales taxes, utility taxes, and other various taxes plus license fees, application fees, and permit fees. These are considered the general fund revenues. There are some taxes and revenues restricted by state laws such as the transient tax for tourism purposes, or real estate excise tax (restricted to capital expenses), which are referred to as special revenues. Revenues from utility services provided by the City are separate from the general revenues. These are enterprise funds which are funded by the rates charged to provide these utility services. Enterprise funds are only eligible to pay for the costs of utility services which include system maintenance, administration, and future capacity/system improvements.

What services are provided by the **general fund tax <u>revenues</u>** the city receives?

- **Executive & Legislative** – Council and legislative costs such as legal publications, codification of code and elections
- **Administrative** – Costs for the City Administrator, insurance, general operating costs of the city
- **Administration of Justice** – Costs for legal expenditures associated with prosecution and defense of citizens and jail costs
- **Finance** – Costs for all financial functions of the city including payroll, accounts payable, accounts receivable, cash receipting, and utility billing

- **Library** – The City allocated $92,300 in tax revenues to fund the Kalama Public Library in 2026 which is also funded by card fees for outside residents along with grant funds and donations from local civic groups such as FOLK, Amalak, and Envision Kalama.
- **Community Building** – The City found it necessary to shutter the building for 2026 as costs are not covered by revenues received and general tax revenues are not sufficient to subsidize operating the building but will be used to maintain utilities and insurance coverage as the city considers options for the building.
- **Facilities** – costs for utilities and basic maintenance of City Hall and Police Department
- **Police** – 24/7 Coverage for public safety
- **Code Enforcement** – Tax revenues cover the costs of ensuring code compliance for public safety.
- **Building – Land Use** – These functions are funded by the fees generated from application and permit fees which includes the reimbursement of costs for consultant fees related to land use applications.
- **Planning – Development** – Tax revenues cover the costs of economic development and basic planning needs to address code amendments and community growth.
- **Parks** – Tax revenues are allocated to cover the utility and maintenance costs of existing parks.
- **Capital Expenses** – There are no capital expenses included in the 2026 budget. Loan payments for prior capital expenditures are included in the budget.
- **Streets** – The City has allocated $34,000 of general tax revenues to streets in 2026 choosing to fund streets by increasing the Transportation Benefit Sales by .1% beginning April 1, 2026 to be allocated to street operations and reallocating utility tax revenues to operations instead of street reserves for two years. Thes funds along with fuel tax revenues will cover the costs of street maintenance.

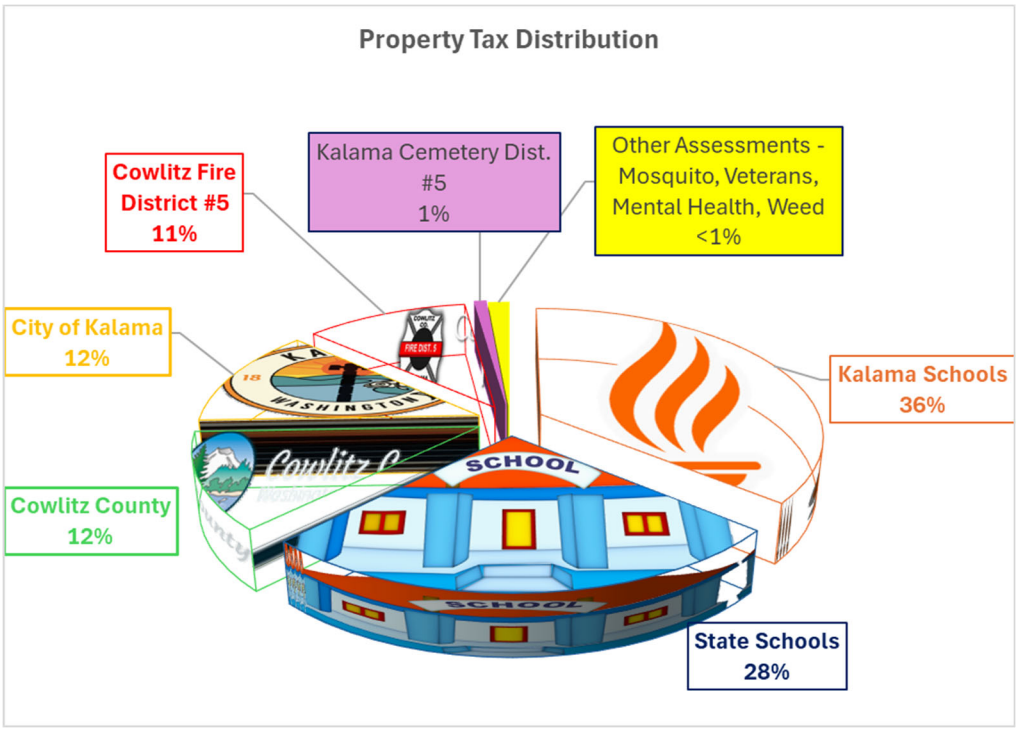


Growth is a factor in the increasing costs of operations – serving more people costs more. Not all General Fund revenues are predictable, which means any revenue source that is or can be predicted is vital to cover operations. These dollars are necessary to cover any shortfall in other less stable revenue sources. There is a need to have funds reserved for general operational needs outside of the utility functions which have been acknowledged by the adopted financial policies.

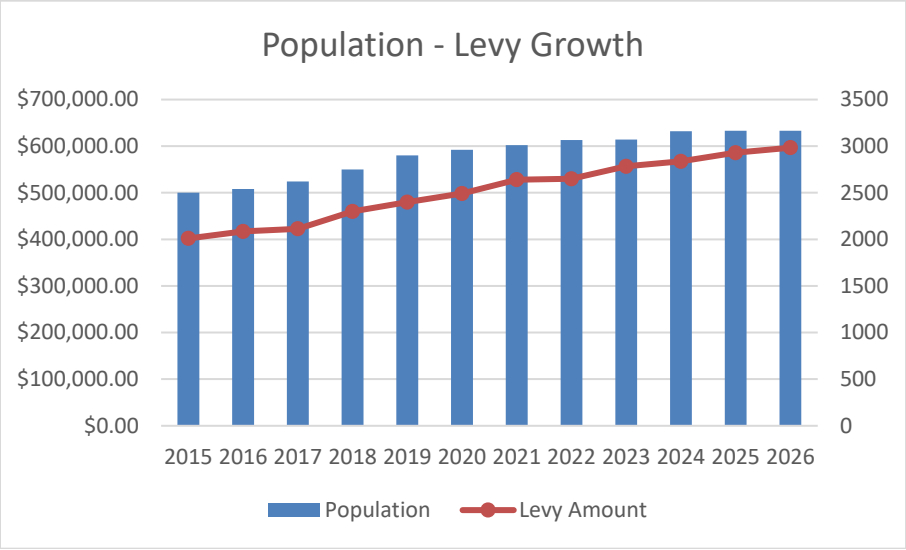
Revenue Sources

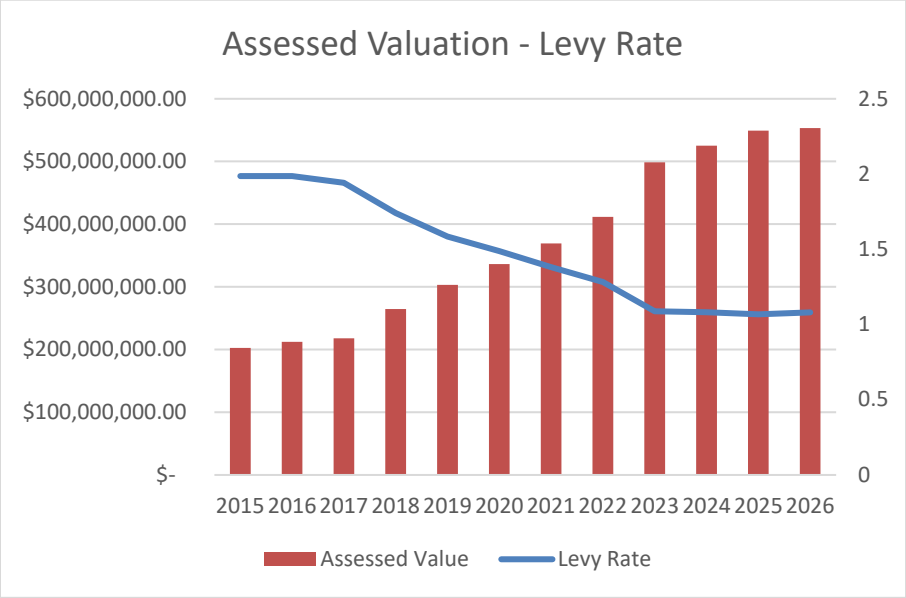
Sales taxes come from not only citizens but also anyone making purchases in the city, including online with delivery in Kalama, whether grabbing a quick meal at a local eatery, a quick stop for gas, or working on a local construction project. For 2026 the local sales tax will increase from 8% to 8.1% on January 1, 2026, to include the new public safety sales tax of .1% and will increase to 8.2% when the Transportation Benefit Sales becomes effective in April 2026.

Property taxes paid by a property owner are not 100% city revenues and the current breakdown is shown here. The city receives approximately 12% of the tax bill, paid by property owners. The council chose to not implement a 1% increase as allowed by State law in 2026.



The following charts show history of the past 10 years for population growth in relation to the levy amounts and the assessed property valuation.



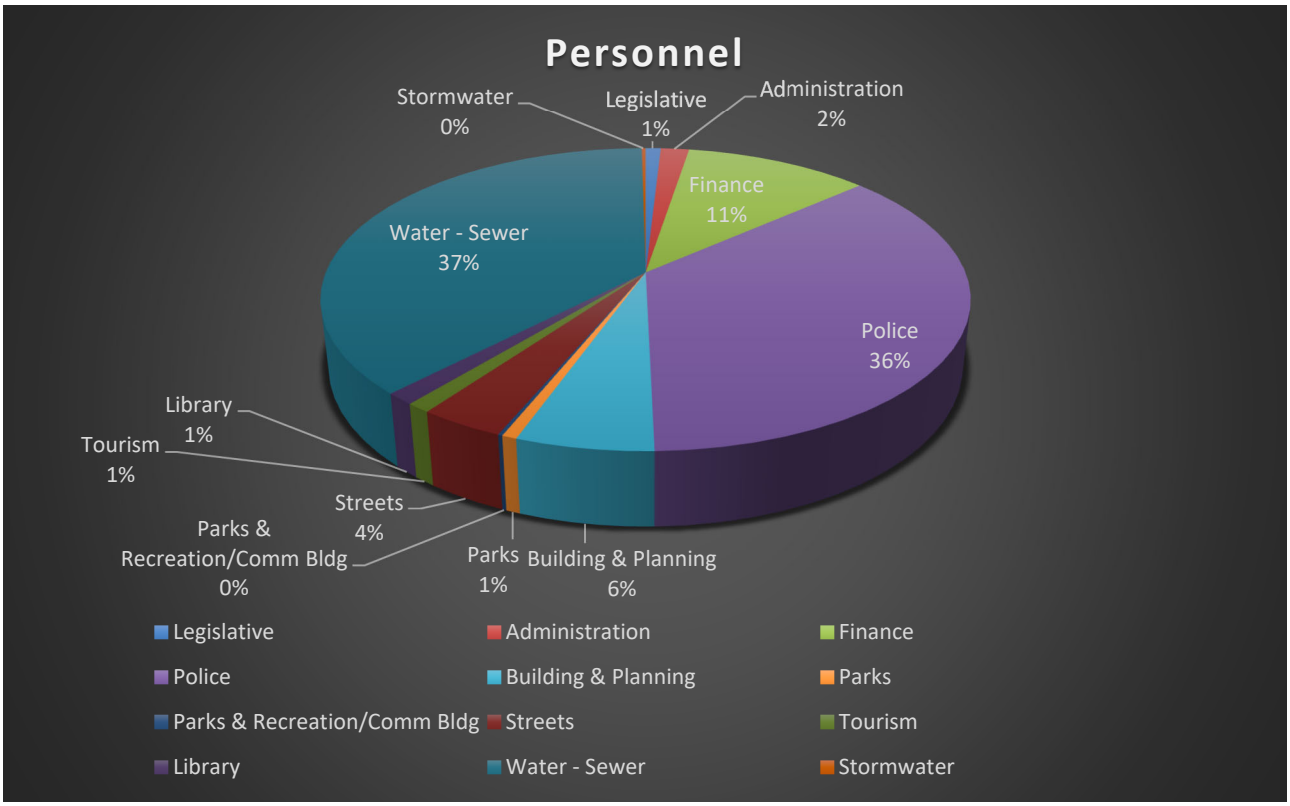


Special Revenue Funds are those with the revenues received restricted in how they can be spent and include the tourism fund coming from the lodging tax revenues, affordable housing fund from state and county revenue sources, and the park development fund. Funds with revenues earmarked for debt service and general fund capital improvements are also considered special revenue funds.

Utilities provided by the city are funded by the rates and fees charged for the services based upon consumption or usage of water or square footage of hard surface for stormwater. As enterprise funds, utilities are required to be self-supporting with rates being set to cover the utility operating costs plus the costs of depreciation on the facilities and infrastructure over time which require ongoing maintenance, replacement, and improvements to provide for continuity of service and expanding growth. Capital improvement costs for utility facilities are often in the million or multi-

million-dollar ranges and the City will look for grants and loans from state and federal sources to help to cover those costs. While understanding the concerns of rising costs to the customers, the city has increased rates annually in an effort to provide for the continuity of services which has allowed the city to pay for large maintenance costs of its facilities without incurring additional debt on depreciating assets in the last five years. The rate structure is built to include a portion for capital improvement needs of the system. To determine rates needed to operate and maintain the systems long term the City conducted a rate study through Waterworth- a company and software that provides rate setting services. The study found that water rates are unequally distributed between users inside and outside the city limits including large industrial users. To bring equality to the rates, the city increased outside rates in 2026 revising the rate structure for the future. Outside residential rates will be increased by 10% and outside commercial/industrial rates will be increased by 15%. Sewer rates will be increased by 3% and stormwater rates by 5%.

Wages and benefits are the largest expense to the City in all departments as the City has to maintain a wage base that is competitive and adequate to ensure the hiring of qualified personnel and retaining the city's investment in this human resource. As the City grows, calls for services change, increase, and become more complex, which creates a need for the staff to adapt through training and education, and eventually require an increase in staffing levels to meet growing demand. City management is always looking for innovative and effective ways to meet the demands for services using current staff more efficiently by providing additional tools for them. The City has excellent staff in all departments who provide the citizens with the highest quality of service with the resources available. **The 2026 Salary Schedule is appendix B of Ordinance 1550.**



LOAN/YEAR & PROJECT/FUND #/INTEREST RATE	RIGINAL LOAN AM	BALANCE 1/1/2026	PAYMENTS 2026	2027	2028	2029	2030	2031-2043	FINAL YEAR	
COLOR KEY- WATER SEWER STREETS GENERAL FUND POLICE										
CAPITAL IMPROVEMENT LOANS										
DOH - DWSRF LOAN - GREEN MTN RESERVIOR 1.%	$512,795.00	$221,372.92	$66,971.92	$12,007.13	$11,902.72	$11,798.31	$11,589.49	$120,697.75	2033	
TOTAL WATER SYSTEM LOANS	$512,795.00	$221,372.92	$66,971.92	$12,007.13	$11,902.72	$11,798.31	$11,589.49	$120,697.75		
DOE-SRF/WWTP CONSTRUCTION LOAN - 0%	$5,762,166.92	$590,991.47	$295,495.74	$295,495.74					2027	
DOE-SRF-North Old Town Sewer Line Replacement 1.6%	$4,800,000.00	$4,800,000.00	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$3,850,000.00	2046	
TOTAL SEWER SYSTEM LOANS	$10,562,166.92	$5,390,991.47	$595,495.74	$595,495.74	$300,000.00	$300,000.00	$300,000.00	$3,850,000.00		
LGTO - BOND - POLICE/PUBLIC SAFETY FACILITY (4%) -20	$2,950,000.00	$2,600,000.00	$195,825.00	$191,825.00	$192,825.00	$193,625.00	$194,225.00	$2,520,025.00	2043	
rate varies 3% 2019-2024 4% 2025- 2038 3.5% 2039 - 2043										
TOTAL GENERAL FUND LOANS	$2,950,000.00	$2,600,000.00	$195,825.00	$191,825.00	$192,825.00	$193,625.00	$194,225.00	$2,520,025.00		
TOTAL CAPITAL IMPROVEMENT DEBT SERVICE	$14,024,961.92	$8,212,364.39	$858,292.66	$799,327.87	$504,727.72	$505,423.31	$505,814.49	$6,490,722.75	$	9,664,308.80
VEHICLE/EQUIPMENT LOANS/LEASES										
CITY INTERFUND LOANS										
GENERAL FUND - CITY HALL - FUND 415 TO 116 - 116 PAY	$250,000.00	$196,180.94	$66,000.00	$66,000.00	$82,179.44				2028	
GENERAL FUND - Police Vehicle Loan 2023 001 - 135 2.5%	$67,700.00	$4,264.80	$4,264.80						2026	
GENERAL FUND - Police Vehicle Loan 2024 001 - 135 2.5%	$69,500.00	$29,777.64	$24,000.00	$6,297.57					2027	
General Fund - Police Vehicle Loan - 2025 135 to 001 4.6%	$67,600.00	$60,552.83	$24,000.00	$24,000.00	$16,269.53				2028	
General Fund - Water Loan - 408 to 001 4.3%	$50,000.00	$50,000.00	$18,000.00	$18,000.00	$18,840.45				2028	
General Fund from Reserves - 135	$150,000.00	$150,000.00	$50,000.00	$50,000.00	$50,000.00				2028	
TOTALS	$14,679,761.92	$8,703,140.61	$1,044,557.46	$963,625.44	$603,176.69	$505,423.31	$505,814.49	$6,490,722.75		

Capital Projects – Kalama builds a 6-year Capital Facilities Plan along with the annual budget so that it can plan for capital needs of its facilities and improvement needs for future growth. Reserves are built in part based on the planning for growth and needs to sustain the systems and provide services to the public. Each year capital expenditures are included in the budget for equipment, major maintenance items, and improvement projects for all departments. These are paid for by City funds held in reserves or operating revenues. Major projects may include grant or loan funding using the city funds as a match.

The complete Capital Facilities Plan for 2026-2031 is included as Appendix C of Ordinance No. 1550.

ORDINANCE NO. 1550

AN ORDINANCE OF THE CITY OF KALAMA APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF KALAMA FOR THE CALENDAR YEAR 2026 IN THE AMOUNT OF $19,210,975.00 AND THE CAPITAL FACILITIES PLAN FOR YEARS 2026 THROUGH 2031.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL of the CITY OF KALAMA, as follows:

SECTION ONE: THE BUDGET FOR THE CITY OF KALAMA, for the calendar year 2026 and the Capital Facilities Plan for years 2026 through 2031 (Exhibit "C") as heretofore approved by the City Council, after public hearings thereon, and as the same is presently on file in the office of the Clerk-Treasurer of the CITY OF KALAMA, be and the same is hereby approved and adopted.

SECTION TWO: A recapitulation of said Budget, total expenditures in the amount of $19,210,975.00 is attached hereto, marked Exhibit "A" and the salary schedule attached as Exhibit "B" and by this reference are incorporated herein. Copies of this budget, this ordinance and its attachments are available at the office of the Clerk-Treasurer, Kalama City Hall.

SECTION THREE: This Ordinance shall take effect upon its passage and publication as required by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF KALAMA and approved by the Mayor at this regular meeting of the City Council held on the 18th day of December 2025.

CITY OF KALAMA

Mayor Mike Reuter

ATTEST:

Coni McMaster, Clerk/Treasurer

Approved as to Form

City Attorney

Published: 12-30-25

Effective: 1-4-26

EXHIBIT "A"

FUND NO.	FUND NAME	EXPENDITURES
001	General Fund (not including police)	$1,766,750.00
001	General Fund-Police Budget	$1,631,575.00
101	Street Fund	$200,720.00
102	Street Improvement Fund	$236,125.00
103	Sidewalk Fund	$10,000.00
104	Criminal Justice	$92,500.00
105	Special Revenue - Tourism	$47,950.00
106	Community Building Reserve	0.00
107	Wage & Benefit Reserve Fund	50,000.00
108	Park Development Fund	$9,200.00
109	Affordable Housing Development	$0.00
110	Library Fund	$104,010.00
113	Community Building	$25,000.00
115	General Fund Designated Reserves	$390,000.00
116	General Fund Capital Improvement (Real Estate Excise Tax)	$66,250.00
135	General Fund Reserves	$0.00
215	GO Bond Debt Service	$192,525.00
310	Transportation Benefit District	$240,000.00
401	Water/Sewer Fund	$5,417,820.00
402	Garbage/Solid Waste	$598,350.00
403	Stormwater Utility Fund	$135,200.00
404	Stormwater Improvement Reserve Fund	$450,000.00
408	Water System Improvements	$572,500.00
410	Water Equipment Reserve	$35,000.00
412	Loan/Bond Reserve Fund	$0.00
413	I & I Rehabilitation	$1,000,000.00
415	Sewer/Water Capital Improvement Reserve	$412,000.00
420	Water Improvement Reserve	$5,500,000.00
632	WA State Revenue Fiduciary Fund	$27,500.00
	TOTAL	**S19,210,975.00**

Exhibit B

2026 Salary Schedule

Attached to Ordinance No. 1550 - Exhibit B

	FTE	Monthly Salary/Hourly wage	
Exempt Positions - Management Contracts			
		Base	**Base plus longevity/education**
City Administrator	1	$11,946.92	$12,902.67
Director of Public Works	1	$9,930.53	$10,724.97
Clerk/Treasurer – Unfilled on 1/1/2026	0	$10,000.00	$11,100.00
Police Chief – Unfiled on 1/12026	0	$10,000.00	$11,100.00
Unrepresented Employees – Non-Exempt			
		Minimum	**Maximum**
Library Director (less than 79.5 hrs per month)	0.75	$23.00	$25.83
Assistant Librarian (less than 60 hrs per month)	0.5	$18.40	$19.01
Youth Services Library Aide (less than 50 hrs month	0.5	$17.50	$18.05
Media Technology Library Aide (less than 50 hrs month)	0.5	$17.50	$18.05
Summer Help (June - September)	1	$17.13	$17.50
Part-Time Clerk	0	$17.13	$17.50
Collective Bargaining Agreement - Teamsters - PW & Clerical		**Minimum**	**Maximum**
Contract Settled July 1, 2024			
Field Supervisor	1	$6,737.47	$8,335.94
WWTP Chief Operator -WWTP Supervisor	1	$6,716.67	$7,992.74
Entry level - Assist. WWTP Operator	2.5	$6,009.47	$7,148.09
Public Works Technician steps 1-5 (5 current)	4.5	$4,780.53	$7,186.22
Groundskeeper	1	$4,780.53	$6,345.38
Deputy Clerk – Deputy Treasurer	1	$7,171.64	$8,615.57
Finance Clerk – Staff Accountant - Senior Accountant	1	$5,539.23	$8016.14
Building & Planning Clerk - code Enforcement	1	$5,377.88	$6,459.91
Records - Media-Communications Clerk - Policy Analyst	1	$5,539.23	$7,797.51
Utility - Payroll Clerk - Payroll Specialist - Human Resource	1	$5,122.81	$7,119.48
Entry Level - Steps 1-3 - Utility Clerk 1 – Reception	0	$4,922.92	$5,860.49
Police Clerk	1	$4,953.96	$7,335.76
Collective Bargaining Agreement - Police Guild		**Minimum**	**Maximum**
Contract Settled July 1, 2024			
Sergeant	1	$9,216.25	$10,926.79
Police Officers - 1st to 5th Class Officers	5	$6,801.47	$9,933.44
Probationary Officer - Academy- Post Academy	0	$6,054.21	$7,264.99

Does not reflect any overtime or uniform/phone stipends

Maximum includes top step of Longevity & Education

Maximum for Police includes top step of Longevity & Education & 2 specialty pay assignments

CAPITAL FACILITIES PROJECTS 2026 to 2031

CITY HALL, POLICE, LIBRARY, FACILITIES

SUBMITTED BY CLERK/TREASURER CONI MCMASTER

Funded items are those projects that have an immediate need to allow for the efficient operations of the general fund departments, maintain the City's facilities, address issues related to space needs as staff levels increase and to provide adequate service to the public. In some instances the projects will also address issues related to future growth, economic development, and public safety.

Unfunded items are those that would benefit the City, address maintenance issues, and provide for the integrity of City buildings, but do not currently have funding available. Outside grant or funding sources are not readily available, are usually competitive with other entities for limited funds, and sometimes limited by demographics.

Highlights represent the Different Departments

Grn - City Hall Blue - Police Pink - Library

PRIORITY H - M- L

PROPOSED YEAR OF EXPENDITURE

FUNDED PROJECTS APPROVED WITH FUNDING AVAILABLE	FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031

UNFUNDED PROJECTS	FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
Library Roof Maintenance				$175,000				

GENERAL FUND EQUIPMENT REPLACEMENT SCHEDULE 2026 to 2031

EQUIPMENT REPLACEMENT SCHEDULE

SUBMITTED BY CLERK/TREASURER CONI MCMASTER

This schedule is used to track equipment and vehicle replacement needs for those departments funded by general fund dollars. Computers, software, vehicles, or other equipment like copiers Costs, except for vehicles are usually covered within the operating budgets annually. Vehicles or other large ticket items may be funded by loans either outside financing or interfund loan with debt service payments.

Highlights represent the Different Departments

Grn - City Hall Blue - Police Orange - Library

PRIORITY H - M- L

PROPOSED YEAR OF EXPENDITURE

		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
Police									
Police Vehicles 2025 purchasee 67600					$80,000	$80,000	$85,000	$90,000	90,000
Police Equipment - Computers 1 PW computer included in grant		~~SLCGP Grant~~		~~$8,000~~	$10,000	$4,500	$5,000	$5,000	$5,000
Police Server Replacement - Pushed to 2026		~~SLCGP Grant~~		~~$35,000~~					
		Grant not awarded							
City Hall/Administration									
Finance Computers - 6 units (All staff to have same) 3 each year		001	5 = 5 years plus		$9,000	$9,000	$9,000		
Human Resource Software	M					$7,000	$5,000 on going subscription cost		
Laserfiche - ECM system		Archive Grant			$32,000				
Building - Code Enforcement - Planning Software		???? Grant???			36000	21000+ ongoing subscription cost			
Library									
Library Computers - Public Computers - 3 in 2023 - 2 LT -2021					$2,000		$3,500		
Library Computers - Staff Computers - new in 2020 LT & 2023 -Circ		110/Envision Grant?			$1,500	$2,500			
Capital Loans - GF Departments									
Police Vehicle - 2023- Interfund Loan - 2021-2024				$4,450					
Police Vehicle - 2024- Interfund Loan - 2023-2027				$24,000	$6,738				
Police Vehicle 2025 - Interfund Loan				$24,000	$24,000	$14,100			
City Hall - Interfund loan - From 415				**$66,000**	**$66,000**	**$66,000**			
General Fund Interfund Loan From Reserves				**$50,000**	**$50,000**	**$50,000**			
General Fund Interfund Loan From Water Reserves 408 - 4.3%				$15,000	$18,000	$18,840.45			

CAPITAL FACILITIES PROJECTS 2026 to 2031

PARKS & COMMUNITY BUILDING

SUBMITTED BY Kelly Rasmussen, Director of Public Works

Funded items are items the Council specifically has allocated funds to compete the project either from reserves funds or has received approval of outside funding. In some cases the project is of community interest and other community organizations or entities may be involved in fund raising for these projects.

Unfunded items are those that would benefit the City or working in conjunction with the County provide additional recreation, pedestrian, and park access and opportunities for those in the community. Funding sources are usually from grants, regional grants/loans, and donations which could create debt service costs.

PRIORITY H - M- L | **PROPOSED YEAR OF EXPENDITURE**

	FUNDED PROJECTS APPROVED WITH FUNDING AVAILABLE		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1										
2										
3										
4										
5										

	UNFUNDED PROJECTS NOT APPROVED -NO FUNDING SOURCE		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1	Fund Intern for Grant Writing									
2	Parks & Recreation Programming									
3	Toteff Park Improvements - Lighting	L	Unknown	Upgrade	$50,000					
4	Connections to County Wide Trail System									
5	Skateboard Park - Would need to look for Grant Funding	L	Unknown	Recreation/Tourism				$250,000		
	Community Building									
	Comm. Building New Gutters	H	Unknown	Preserve Bldg		$25,000				
	Comm. Building Repair Chimneys	H	Unknown	Safety/Preserve bldg		$5,000				
	Comm. Building Refinish Ballroom Floor	M	Unknown	Preserve Bldg		$20,000				
	Comm. Building Insulate the Basement Ceiling/Building Floor	H	Unknown	Cost /Heat Savings		$35,000				
	Comm Building Replace decking and Posts at Elm Entrance	H	Unknown	Safety/Appear		$5,000				
	Comm. Building Replace Siding - East Side	H	Unknown	Security		$35,000				
	Comm. Building Repair/Replace Retaining Wall along Elm Str	L	Reserves/Donations	Appearance			$150,000			
	Comm Building Replace East, West & South Side Windows	M	Unknown	Effic/Appear			$50,000			
	Comm. Building Vinyl in Bathrooms and Kitchens	M	Unknown	Efficiency				$5,000		
	Comm. Building Insulate the West Ballroom Walls and Ceiling	H	Unknown	Safety/Appear				$35,000		

CAPITAL FACILITIES PROJECTS 2026 to 2031

STREET DEPARTMENT

SUBMITTED BY **Kelly Rasmussen, Director Public Works**

Funded Items are projects that have funding available either from designated reserves, approved grant funds, or direct funding sources. These projects are prioritized by needs, costs, relationship to other projects in the vicinity and outside funding availability.

Unfunded items are those that would benefit the City in order to meet maintenance needs on city streets and the needs for growth and economic development within the community, but funding is not available within the City's revenue streams. Grants will be applied for but most are part of a competive procees with other jurisdictions. Large projects may need outside funding which will create debt service costs.

PRIORITY H - M- L **PROPOSED YEAR OF EXPENDITURE**

	FUNDED PROJECTS APPROVED WITH FUNDING AVAILABLE		FUNDING SOURCE Completed 2022	BENEFIT/ NEED	Completed 2026	2027	2028	2029	2030	2031
1	Taylor Road - Chipseal	H	TIB Grant - Reserved	Maintenance	$207,000					
2	Chipseal - Overlay Various Streets	**M**	TBD - 310	Maintenance	$195,000	$65,000	$65,000	$65,000	$70,000	$70,000
3	Oak Street grind pave - Ramp to Hendrickson	**H**	TBD - 310	Maintenance		$120,000				
4										
5										
6										
7										
8										
9										

	UNFUNDED PROJECTS		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1	China Garden/Dig Out/ Overlay Gwynne Rd to City Limits	H	TIB Grant - Reserved	Maintenance	$476,000					
2	Reconstruct Second Street Fir to Elm St -	**H**	Grant/Reserve	Maintenance				$500,000		
3	Oak Street grind pave - Ramp to Hendrickson	M	Grant/Reserve	Maintenance			$120,000			
4	Chipseal West Frontage Road	M	Grant/Reserve	Maintenance		$100,000				
5	Guard Rail - 2nd -Spencer Creek	H	Grant/Reserve	Safety/Maint			$50,000			
6	Guard Rail - China Garden Road or Various Locations	H	Grant/Reserve	Safety/Maint	$50,000			$50,000		
7	Guard Rail - Cloverdale -Old Pacific Hwy S	M	Grant/Reserve	Safety/Maint					$50,000	
8	Rehab Meeker Drive Nectarine to Old City Limits-Construction	**H**	STP/Reserves	Maintenance						$901,900
9	Street lights Elm Street	M	Reserves	Safety/Maint	$35,000					
10										

CAPITAL IMPROVEMENT PROJECTS 2026 to 2031

STORMWATER DEPARTMENT

SUBMITTED BY Kelly Rasmussen, Director of Public Works

Funded projects are those areas that are a priority to proactively address where stormwater has been shown to be an issue during storm events. Rate funding is very limited and currently only meets the minimal needs of the Community covering the operating costs and a interfund loan taken to address immediate issues to correct the areas at risk of flooding.

Unfunded items are those that would benefit the City in order to meet state mandated compliance issues, help with more efficient operation of the stormwater system, meet needs for growth and economic development but funding is not within the current rate structure. Large projects will need outside funding which will create debt service costs.

PRIORITY H - M- L **PROPOSED YEAR OF EXPENDITURE**

	FUNDED PROJECTS APPROVED WITH FUNDING AVAILABLE	FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1	China Creek Inlet Structure	404-Res	Upgrade	$183,000					
2	N. 2nd Street Culvert - Wheeler	404-Res	Maintenance	$262,000					
3									
4									
5									

	UNFUNDED PROJECTS NOT APPROVED -NO FUNDING SOURCE	FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
2	Cedar Street stormwater convayance	?	24" Replace w/36"CPEP		$603,000				
3	Kingwood Street Outfall	?	Redirect to Col. River			$2,378,000			
4	Kingwood Storm Realignment	?	6" replace w/24" at Col Inn					$409,000	
5	N.3/China Gdn Pipe Replacement	?	36" Replace w/48" CPEP					$747,000	
6	Meeker/Spencer Cr Culvert Replacements	?	Replace when needed						$333,000
7	Juniper Street Discharge								$361,000

CAPITAL IMPROVEMENT PROJECTS 2026 to 2031

SEWER DEPARTMENT

SUBMITTED BY **Kelly Rasmussen, Director of Public Works**

Funded Items are operational componets of the Wastewater Treatment Plant (WWTP) that are reaching the end of life. Replacement of these will maintain the operation integrity of the plant so that failure - either service ability, non-compliance or violations of permit regulations- does not occur. These do not extend the overall life or increase capacity of the current plant to meet growth or future economic development needs. Current rate structure supports these needs.

Unfunded items are those that would benefit the City in order to meet state mandated compliance issues, help with more efficient operation of the WWTP, meet needs for growth and economic development but funding is not within the current rate structure. Large projects will need outside funding which will create debt service costs.

PRIORITY H - M- L **PROPOSED YEAR OF EXPENDITURE**

	FUNDED PROJECTS APPROVED WITH FUNDING AVAILABLE		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1	Joint Feasibility Study Regional Wastewater Facility - POK-MOU	M	Reserves		$100,000					
2										
3	KSB Submersible RAS/WAS Pump	H	415	Operations	$17,000					
4										
5										
6										
7										
8										

	UNFUNDED PROJECTS NOT APPROVED -NO CURRENT FUNDING SOURCE		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1	Old 99 Lift Station Upgrade	M	415 Reserves	Maintenance		$300,000	$1,000,000			
2	Sewer Plant Expansion Construction	**M**	SRF Loan	Growth/ED*				$1,000,000		$7,500,000
3	Sewer Line @Rebel/PS Under I5 Hendrickson to WWTP	M	Joint Agenc Devel	Growth/ED*						$3,840,000
4	Sludge Thickener	h	415 Reserves	Maintenance		$800,000				
5	Regional Wastewater Treatment Facility	M		Growth						
6										
7										
8										

SUBMITTED BY Kelly Rasmussen, Director of Public Works

Funded items are those that have an immediate need to be completed due to issues of state mandated compliance or growth related service needs. Current rate structure has been developed to meet community needs for operations and some capital costs to meet the needs as the system ages and the City grows. Projects included in the commercial/industrial areas are needed to help with promoting economic development of business and industry.

Unfunded items are those that would benefit the City in order to meet state mandated compliance issues, help with more efficient operation of the water system, meet needs for growth and economic development but funding is not within the current rate structure. Large projects will need outside funding which will create debt service costs.

PRIORITY H - M- L — **PROPOSED YEAR OF EXPENDITURE**

FUNDED PROJECTS

	APPROVED WITH FUNDING AVAILABLE		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1	Install Additional Filter at Water Treatment Plant		Grants - Cow Co $		$5,500,000					
2	Purchase New Service Vehicle - Heavy Duty		410 Reserve			$100,000				
3	Replace Service Truck							$50,000		
4										
5										
6										
7	Cloverdale WL Relocation Todd to Confer - County Moving Road - Pay		In Progress		$150,000					

UNFUNDED PROJECTS

	NOT APPROVED -NO FUNDING SOURCE		FUNDING SOURCE	BENEFIT/ NEED	2026	2027	2028	2029	2030	2031
1	Replace Central Port Waterline (Oak St to Wilson Dr)	H	Unknown	Reliability			$400,000			
2	Replace Ivy Street Waterline - N 5th to 2nd Place	M	Unknown	Reliability			$100,000			
3	Build 1MG Reservoir in Port Zone	M	Unknown	Fire Flow		$250,000	$2,250,000			
4	Replace Old Pacific Hwy S. Waterline (Stone Forest to Vincent Rd)	H	Unknown	Reliability				$750,000	$750,000	
5	Replace Cloverdale Waterlines (Vincent Rd. to Todd Rd)		Unknown	Reliability				$1,000,000	$1,000,000	
6	Bore New 8 in Main -T-Barge to WWTP	M	Unknown	Reliability				$1,500,000		
7	Replace Simmons Road Reservoir w/Pump Station & Waterli	H	Unknown	Reliability					$1,000,000	
8	Replace Jaeger Road Waterline	M	Unknown	Reliability					$250,000	
9	Replace East Frontage Road Waterline	L	Unknown	Reliability					$60,000	
10	Replace Waterlines in Modrow Road/Westview Area	M	Unknown	Reliability					$600,000	
11	Purchase New Service Vehicle - Heavy Duty	M	Unknown	Reliability						110000
12	New Public Works Facility - Remodel	M	Unknown	Growth - Working Conditions			$500,000	$3,000,000		
13		M								

APPENDIX A
Glossary of Terms

BARS – The Budgeting, Accounting, and Reporting System for accounting systems prescribed by the Washington State Auditor's Office

Benefits – City-provided employee benefits, such as social security insurance, retirement, worker's compensation, life insurance, medical insurance, vision insurance, and dental insurance.

Budget – A financial plan of operations for the city. It is a plan, not a list of accounts and amounts.

Capital Facilities Improvement Plan (CFP) – The element of the budget that deals with the expenditure of funds on durable capital facilities and equipment, typically with a value of more than $5,000.

Capital Project – A single project within the Capital Facilities Plan.

Debt Service – Interest and principal payments on debt.

Debt Service Funds – Type of fund that accounts for the payment of debt service on general obligations of the city.

Enterprise Fund – A type of proprietary fund in which the direct beneficiaries pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

Fiduciary Funds – Funds used account for assets held by a government in a trustee capacity or as a custodian for individuals, private organizations, other governmental units, and/or other funds.

Fund – A self-balancing group of accounts that includes revenues and expenditures.

General Fund – The fund of the city that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, parks, museums, and administration.

Governmental Fund Types – Funds that provide general government services. These include the general fund, special revenue funds, capital projects funds, and debt service funds.

Interfund Loans - Borrowings or advances from one fund of the city to another fund with the expectation of repayment through collection of principal payments and interest as stipulated in a loan document, resolution, and/or ordinance.

Interfund Transactions - Financial interactions between the funds of a governmental agency where one department is required to pay another.

Interfund Transfers – A flow of assets (such as cash or goods) from one fund to another without the return of equivalent assets, goods or services, or requirement for repayment.

Levy Rate – The property tax percentage rate used in computing the property tax amount to be paid.

Licenses and Permits – A revenue category of the city derived from business licenses and building or development permits

Managerial Funds – Funds established to track certain revenues and expenditures that could be included in the General Fund or an Enterprise fund and not required to be accounted for separately for reporting purposes.

Proprietary Funds – A group of funds that account for the activities of the city that are of a proprietary or "business" character. See "Enterprise Fund."

Reserve Funds – Funds established to hold excess funds that are to be held under the financial policies of the City to meet the future needs of the City including or to be used on capital improvements, debt service payments or available in an emergency. These funds are included in the related proprietary fund for reporting purposes.

Special Revenue Funds – General government funds for which the source of monies is dedicated under a legal or legislative restriction for a specific purpose.

APPENDIX B

Statement of Purpose, Financial Goals, General Polices & Reserve Polices

for the City of Kalama, Washington

From Financial Management Policies adopted by Resolution No. 668

(Full copy of Resolution No. 668 available on request)

Statement of Purpose

The financial integrity of the City of Kalama, Washington is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. The set of policies within this document serve as a central reference point of the most important of our policies, which are critical to the continued financial health of our local government.

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the municipality, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City of Kalama. They will promote sound financial management and assist the City of Kalama with stability, efficiency, and effectiveness.

Financial Goals

Our financial goals seek to:

- Ensure the financial integrity of the municipality
- Manage the financial assets in a sound and prudent manner
- Improve financial information for decision makers at all levels:
    - Policy makers as they contemplate decisions that affect the municipality on a long- term basis
    - Managers and staff as they implement policy on a day-to-day basis
- Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide the level and quality of service required by the citizens
- Maintain a spirit of openness and transparency while being fully accountable to the public for the City's fiscal activities

General Policies

1. The City of Kalama may adopt resolutions or ordinances to set financial policies to assure the financial strength and accountability of the City.

2. The City Administrator shall develop administrative directives and general procedures for implementing the Council's financial policies.
3. All Departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and programs will be developed to reflect current policy directives, projected resources, and future service requirements.
4. To attract and retain employees necessary for providing high quality services, the City shall establish and maintain a competitive compensation and benefit package with the public and private sectors.
5. Efforts will be coordinated with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the state and federal level.
6. Initiate, encourage, and participate in economic development efforts to create job opportunities and strengthen the local economy.
7. The City will strive to maintain fair and equitable relationships with its contractors and suppliers.

Reserve Policies

Maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City's credit as well as its financial position from emergencies.

1. At each fiscal year end the remaining dollars left in each fund that are undesignated and unencumbered constitute the available reserves of the City.
2. The City will include all fund balances in the annual budget in accordance with the rules and guidance of the State Auditor

Fund Balance and Maintenance of Minimum Reserve Levels

The City shall strive to maintain adequate fund balances (reserves) in order to provide sufficient cash flows to meet operating and capital expenses, while also providing the financial ability to address economic downturn and system emergencies. Operating expenditures shall include salaries, benefits, supplies, professional services, intergovernmental and interfund expenses, capital outlays and transfers.

1. General Fund Balance – Operating reserves are composed of active working capital cash that supports ongoing City operations. The need for these reserves is based on timing differences between billing for revenues and payment of expenses. The operating reserve can also be used to cover unanticipated cash operating expenses or lower than expected revenue collections. The basis used for establishing the target goal operating reserve level will be **25% of Annual Expenditures of the General Fund**. The City shall strive to maintain an operating reserve that meets the target minimum level. The purpose of the target minimum level is to help management gauge when action needs to be taken to ensure that the operating reserve balance does not

continue to decline.

2. Capital Fund Balance – Capital Fund Balance for capital purposes are established to fulfill cash flow requirements of capital infrastructure construction costs. These reserves can increase and decrease significantly depending on funding sources available and the capital projects that are planned during the year. The Capital Fund Balance target should be sufficient to meet the annual budgeted capital infrastructure construction costs. Additional reserve funds shall be maintained at a level sufficient to provide funding for unanticipated capital expenditures caused by emergency events.
3. Bond Reserve Fund – The Bond Reserve Fund is a restricted fund and may be legally required for specific debt issues. Bond Reserve Funds may be established in accordance with the legal covenants of the debt issue. The Bond Reserve Fund may be funded from bond proceeds, purchase of a Surety Policy from a bond insurance company, or available cash.

Unrestricted Cash Reserve for the Water & Sewer System – The City's goal is to maintain a cash reserve that is equivalent to at least 4 months of Operating Expenditures of the Water & Sewer System.

RESOLUTION NO. 760

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KALAMA RELATING TO FEES AND CHARGES IMPOSED BY THE CITY OF KALAMA AND ESTABLISHING THE FOLLOWING FEES AND CHARGES FOR THE SERVICES BEGINNING JANUARY 1, 2026.

WHEREAS, the City of Kalama provides services in many areas for which they charge fees to the public and;

WHEREAS, the City of Kalama reviews such fees on an annual basis in conjunction with the annual budget;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Kalama the following fees are adopted or re-adopted as follows:

SECTION 1 Animal Control

a.	Unaltered dog	$40.00 (Late penalty – Fee doubles)
b.	Altered dog	$20.00 (Late penalty – Fee doubles)
c.	Guide dog	no charge
d.	Kennel license, includes Rescue Shelters	$ 75.00
e.	Boarding Fee	$ 20.00 per day
f.	Impound Fee	$ 65.00
g.	Annual Registration for Dangerous Dog	$100.00

SECTION 2 Business and Other Licenses

a.	Business License - Annual	$100.00
b.	Business License - 7 Day	$ 30.00
c.	Solicitors/In Home Direct Sales License - Annual	$ 30.00
d.	Cabaret/Music License - Annual	$120.00
e.	Amusement License - Annual per machine	$ 30.00
f.	Sidewalk Usage - Annual	$ 35.00
g.	Fireworks Permit - per event	$100.00
h.	Special Events Permit - per event	$100.00
i.	Special Events Permit - Annual	$250.00
j	Events Vendor - Single/Annual	$ 25.00/ $ 50.00

SECTION 3 Community Building Rentals

a.	Community Building Full Rental*	$ 650.00, or $75/hr. up to 4hrs
b.	Community Building - Kitchen only	$ 200.00 - $35 per hr.
c.	Small group (<20) Meeting Room Usage	$100.00 for 2 hrs., $60/hr.
d.	Damage Deposit without alcohol (refundable)	$200.00
e.	Damage Deposit with alcohol permit(refundable)	$500.00
f.	Kalama Community non-profits rental fee	$300.00/$35 hourly rate
g.	Cleaning Rate – After event cleanup	$ 75 per hour – 2 hr. minimum

h. Community Building – P&R Class Recovery Rate $ 25 per hour

* A rental of the full building (Front Meeting Rm, Ballroom, & Kitchen) for three or more consecutive days will receive a discount of $100.00 per day.

SECTION 4 Documents and Copies

a.	Copies of Public Documents If transmitted by mail pursuant to telephone or written request the cost of postage will be charged also.	$ 0.15 per page
b.	Color &/or Large Scale Copies	$ 0.25
c.	Color Photos	$ 2.00 8x10/1.50 5x7
d.	Non-Paper/Oversize Copies	$ Actual Cost
e.	Electronic Copies of Public Records	$ .10 per scanned page (charges apply @ 50-pg minimum)
f.	Electronic Copies of Public Records	$ .05 per 4 files/attachments (charges apply when minimum cost is $5.00)
g.	Electronic Copies of Public Records	$ .10 per gigabyte (charges apply when minimum cost is $5.00)
g.	Notary	$ 15.00 non-Kalama address
h.	NSF Check /ACH Reject - each	$ 40.00
i.	Public Works Development Standards	$ 40.00
~~j.~~	Kalama Comprehensive Plan	$ 35.00
k.	Annual Budget & Capital Facilities Plan	$ 25.00
n.	Kalama Facilities Master Plan	$ 25.00

SECTION 5 Library Services

a.	Library Cards - non-residents	$40.00 per year
b.	Copies/Printer fees	$ 0.15/$0.25 color (each)
c.	Lamination Fees	$ 1.00 per item
d.	Book Replacement -	Actual Retail Replacement Value

SECTION 6 Police Department

a.	Fingerprinting	$25.00/$35 non-98625 address
b.	Concealed Weapons Permit	As set by State Law
c.	Concealed Weapon Permit Renewal	As set by State law
d.	Police Reports	$0.15 per page or Actual Costs
e.	Body Worn Camera Fee (unexempted requests)	$55.50 per hour
f.	Police Services – Event Support	$90.00 per hour

SECTION 7 Planning Department - Application Fees

a. In addition to the application fees listed below for items b, c, d, f, h, i, j, k, , m, n, o, p, q, r, t, u, v w, y, z, aa, and bb actual reimbursable costs of processing including

but not limited to copies, postage, recording fees, public notice costs, planner fees, engineering or professional consultant, legal or other outside professional services and hearing examiner fees associated with the application will be billed.

b.	Annexations	$ 1,500.00
c.	Boundary Line Adjustments	$ 1,000.00
d.	Conditional Use Permits	$ 1,500.00
e.	Critical Area Determination	$ 100.00
f.	Critical Area Permit	$ 1,000.00
g.	CAPO – Reasonable Use Exception	$ 3,000.00
h.	Manufactured Home Park – up to 50 units	$ 7,500.00
i.	Manufactured Home Park – 51 units plus	$10,000.00
j.	Master Plan Application	$10,000.00
k.	Planned Unit Development	$ 5,000.00 plus $250 per lot
l.	Pre-application Conference	$ 500.00
m.	SEPA	$ 1,000.00
n.	Shoreline	$ 4,000.00
o.	Short Subdivision (Short Plat)	$ 1,500.00 plus $250 per lot
p.	Similar Use Determination	$ 500.00
q.	Small Lot Subdivision Development	$ 500.00 plus 100.00 per lot
r.	Subdivision - Preliminary Plat	$ 5,000.00 plus 250 per lot
s.	Subdivision - Inspection fees	$ Actual Costs
t.	Subdivision - Final Plat	$ 7,500.00
u.	Subdivision – Plat Extension Requests	$ 3,000.00
v.	Street Vacation	$ 1,000.00
w.	Variances	$ 1,000.00
x.	Zoning Amendments	$ 3,000.00
y.	Separate Utility Extension Application	$ 500.00
z.	Appeals	$ 1,000.00
aa.	Site Plan Review	$ 500.00 Single Occupancy plus $250 per additional ERU
bb.	Plat Revisions	$3,000 plus $250 per added lot

SECTION 8 Public Works – Water/Sewer Department

a.	Hydrant Permits (includes 5000 gals)	$ 60.00 plus use over 5000gal
b.	Hydrant Gate Valve Fee	$ 50.00 non-refundable
c.	Hydrant Meter Rental Fee	$ 25.00 per month
d.	Hydrant Meter Deposits (refundable)	$ 1,000.00
e.	Hydrant Usage - Inside/Outside City Limits	$ 1.75/3.25 per 500 gals.
f.	Right-of-Way Permits (projects over $250)	$ 200.00 + inspection fees
g.	Right-of-Way Inspection Fees	
	1. Wires, Cables, Natural Gas Systems, and associated conduits, vaults and underground appurtenances	$50.00 per 500 ft ROW
	2. Pipes, Culverts & other similar devices	$25.00 per 100 ft ROW or $25.00 whichever is greater
	3. All other work in the Right-of-Way	$50.00 or $25.00 per 100 ft ROW, whichever is greater

h.	Sidewalk Fees - in Lieu of Sidewalk	$133 per linear foot
i.	Fee in Lieu of Parks – Long Subdivisions	$3,000 per additional lot
j.	Late fees - Residential	$ 20.00
k.	Late fees -Commercial/Industrial	$ 50.00
l.	Disconnection of Service – Residential Non-pmt	$ 50.00
m.	Disconnection of Service – Commercial Non-pmt	$ 200.00
n.	Notice of Disconnection – Door Hanger	$ 15.00 per unit
o.	Fee for Removal of Meter – Non-payment	$ 150.00
p.	Latecomer Agreements - Application fee	$ 500.00
q.	Latecomer Processing Fees - established by the City Council per application - each	$ 250.00 minimum – no more than 5% of the estimated value of the portion of the project subject to reimbursement.
r.	Labor including equipment operators	$75.00 per man hour
s.	Backhoe	$75.00 ~~65.00~~ per hour
t.	Dump Truck	$75.00 ~~65.00~~ per hour
u.	Vactor Truck	$255 ~~$ 120.00~~ per hour
v.	Service Truck & Equipment	$45.00 per hour
w.	Water Connection Fees 5/8-3/4 inch In/Out/Ind	$4,500/$13,500/$6,750
x.	Water Connection Fees 1 inch - In/Out/Ind	$6,000/$18,000/$9000
y.	Water Connection Fees 11/2 inch-In/Out/Ind	$11,000/$33,000/$16,500
z.	Water Connection Fees 2 inch - In/Out/Ind	$18,000/$54,000/$27,000
aa.	Water Connection Fee for High Density Residential including Apartments, MHP, RVP, Hotel/Motel	Base plus No. of Units minus 1 x Base Fee x 50%
bb.	Sewer Connection Fees Residential Connection	$10,000.00 (In or Out)
cc.	Sewer Connection Fee for High Density Residential including Apartments, MHP, RVP, Hotel/Motel	Base plus No. Of Units minus 1 x Base Fee x 70%
dd,	System Development Charges-ADU Water/Sewer	1/3 of Residential Rate
Rounded to $1		
ee.	Industrial Fire Connection Fees	$50.00
ff	Stormwater Fee – per ERU	$ 9.25
gg	Stormwater Development Fee per ERU	$300.00

SECTION 9 The rates, fees and charges set forth here in shall become effective January 1, 2026. Be it further resolved this resolution will take effect upon its passage.

Passed by the City Council of the City of Kalama at a regular meeting held on December 4, 2025.

Mike Reuter, Mayor

ATTEST:

Coni McMaster, Clerk/Treasurer

Approved as to Form

City Attorney

RESOLUTION NO. 759

A RESOLUTION OF THE CITY OF KALAMA, COWLITZ COUNTY, WASHINGTON, REPLACING RESOLUTION NO. 671 SETTING FEES FOR BUILDING PERMITS AND RELATED MATTERS AS OF JANUARY 1, 2026

WHEREAS the City Council annual reviews fees and fees for building permits and related matters have not been updated since 2021;

WHEREAS the City finds it needs to update the fee schedule for building permit fees to meet current IBC guidelines now and in the along with meeting inflationary costs.

NOW THEREFORE be it resolved by the City Council of the City of Kalama adopts the building fees as follows:

SECTION 1: Residential Valuation per Square Foot – Building Valuation shall be calculated by the Buidling Official or designee based on the cost of the construction as stated by the applicant and/or by utilizing the square footage of the proposed construction and valuation data published by the International Code Council. Valuation data shall be updated annualy using the most recent release of the ICC Building Valuation Data. (ex. January 1, 2026 using ICC Building Valuation Data released August 2025).

SECTION 2 Residential Building Permit Fees. Fees for building permits are due at the time of permit issuance and shall be calculated according to the table below:

Valuation per the International Code Council – See Section 1	**Permit Fee**
$1.00 to $500	**$37.00**
$501 to $2,000	$**37.00** for the first $500 plus $**5.00** for each additional $100
$2,001 to $25,000	$**112.00** for the first $2,000 plus $**18.50** for each additional $1,000
$25,001 to $50,000	**$ 537.50** for the first $25,000 plus **$13.00** for each additional $1,000
$50,001 to $100,000	$**862.50** for the first $50,000 plus $**10.50** for each additional $1,000
$100,001 to $500,000	$1387.50 for the first $100,000 plus $ **8.10** for each additional $1,000
$500,001 to $1,000,000	$**4627.50** for the first $500,000 plus$7.00 for each additional $1,000

$1,000,001 and up	**$8127.50** for the first $1,000,000 plus **$5.50** for each additional $1,000

SECTION 3: Commercial/Industrial Building Permit Fees. Fees for building permits are due at the time of permit issuance and shall be calculated according to the table below:

Valuation per International Code Council – See Section 1	**Permit Fee**
$1.00 to $500	**$40.50**
$501 to $1,000	$47 plus 3.5 of value
$1,001 to $5,000	$82 plus 3.05% of value
$5,001 to $50,000	$234 plus 1.8% of value
$50,001 to $250,000	$1127 plus 1.05% of value $
$250,001 to $1,000,000	$3752 plus 0.85% of value
$1,000,001 and up	$12,152 plus 0.47% of value

SECTION 4: Plan Review Fee. The fee for reviewing plans for building permits is 65 percent of the building permit fee paid at the time of plan submittal. If an applicant submits all at the same time, plans for identical buildings for one or two-family dwellings under the International Residential Code, the plan review fee shall be 50 percent of the plan review fee for the first one submitted. These fees are in addition to the permit fees in Section 1.

SECTION 5: Plumbing Permit Fees.

Combination Building Permit Fees – New Residential Construction	**Fees**
Plumbing up to 3000 square feet plus fixtures (see below)	$300
Plumbing over 3000 square feet plus fixtures (see below)	$400
Stand alone Plumbing Permits	
RESIDENTIAL – Base Permit Fee, plus itemized fees below	**35.00**
Per plumbing fixture (e.g., sink, shower, toilet, dishwasher, tub, etc.) or	

set of fixtures on one trap	**$10**
Water Service: For meter to building	$10
Per fixture for repair or alteration of drainage or vent piping	**$10**
Per drain for rainwater systems	**$10**
Per lawn sprinkler system, includes backflow prevention	**$10**
Per vacuum breaker or backflow protection device on tanks, vats, etc.	$10
Per interceptor for industrial waste pretreatment	**$10**
Combination Building Permit Fees – New Commercial/Industrial Construction plus fixtures (see below)	**$500**
Stand alone Plumbing Permits	
COMMERCIAL/Industrial – Base Permit Fee, plus itemized fees below	**$50**
Per plumbing fixture (e.g., sink, shower, toilet, dishwasher, tub, etc.) or set of fixtures on one trap	**$20**
Water Service: For meter to building	**$20**
Per fixture for repair or alteration of drainage or vent piping	**$20**
Per drain for rainwater systems	**$20**
Per lawn sprinkler system, includes backflow prevention	**$20**
Per vacuum breaker or backflow protection device on tanks, vats, etc	**$20**
Per interceptor for industrial waste pretreatment	**$20**
Medical Gas Piping: (each gas piping system up to 6 outlets	**$20**

SECTION 6: Mechanical Fee.

Combination Building Permit Fees – Residential Construction	
Mechanical up to 3000 square feet plus unit fees (see below)	$200
Mechanical over 3000 square feet plus unit fees (see below)	$300
Stand alone Mechanical Permits	Fee
Residential Construction – Base Fee plus itemized fees below	**$100**
Heating system (furnace, heat pump, suspended heater, fireplace, wood stove, etc.). A/C system (air conditioner, chiller or Air Handling Unit (VAV) including ducts and vents)	20.00 per unit
Boiler or Compressor	20.00
Appliance or piece of equipment regulated by this code but not classed in other appliance categories, or for which no other fee is listed in this code	20.00

Ventilation/exhaust fan	20.00
Propane Tank Placement – Installation or relocation of each	$20
Fuel Gas Piping (each gas piping system up to 6 outlets	**20.00**
Combination Building Permit Fees – Commercial/Industrial Construction	500.00
Stand alone Mechanical Permits	
COMMERCIAL/Industrial – Base Fee plus itemized items below	$200
Heating system (furnace, heat pump, suspended heater, fireplace, wood stove, etc.). A/C system (air conditioner, chiller or Air Handling Unit (VAV) including ducts and vents)	35 per unit
Boiler or Compressor	75
Refrigeration System	75
Commercial Hood: Installation of each served by a mechanical exhaust, including the ducts for such hood each	75
Incinerator: Installation or relocation of each	$100.00
Appliance or piece of equipment regulated by this code but not classed in other appliance categories, or for which no other fee is listed in this code	35
Fuel Gas Piping (each gas piping system up to 6 outlets)	35
Propane Tank Placement – Installation or relocation of each	100

Section 7. Excavation and Grading Permit Fees. Plan Review fees are 65% of the permit fee – Required for any project over 100 cubic yards. The fees are calculated according to the table below:

Value	**Permit Fee**
50 cubic yards or less	$ **50.00 – No plan review**
51 to 100 cubic yards	$ **75.00 + plan review if needed**
101 to 500 cubic yards	$100.00 + plan review if needed
501 to 1000 cubic yards SEPA Required	$**50.00** for the first 500 cubic yards plus $50.00 for each additional 100 cubic yards or fraction thereof.
1001 to 10,000 cubic yards	$**300.00** for the first 1000 cubic yards plus $**20.00** for each additional 1000

	cubic yards or fraction thereof.
10,001 to 100,000 cubic yards	$**480.00**for the first 10,000 cubic yards plus $15.00 for each additional 10,000 cubic yards or fraction thereof.
100,001 cubic yards or more	$**1830.00** for the first 100,000 cubic yards plus $40.00 for each additional 10,000 cubic yards or fraction thereof.

Section 8. Other Fees. Fees for other services are as follows:

Type of service	**Permit Fee**
Inspection outside of normal business hours	$300.00
Re-inspection	$150.00
Manufactured Home Placement Permit	**$700**
Residential/Commercial Fire Inspections	**$250**
Fire Investigations (actual costs will be charged if investigation is preformed by an outside agency)	**$100**
Fire Suppression Systems – Sprinkler Systems	Value plus plan review
Re-roof – Residential	$200
Commercial Re-roof	Bid Price
Fence Permit	$200
Inspection for which no fee is specifically indicated	**$100**
Additional Plan Review required by changes, additions or revisions to plans – minimum charge 2 hour	**$100**
Demolitions – Residential / Commercial	$100/$200
Use of outside consultants for plan checking and/or inspections	Actual Cost + 10%
Non-Compliance – Failure to obtain a Permit	Permit fees doubles

Section 9. Washington State Building Code Surcharge

Collected on all permits issued in accordance with the Kalama Building Code

Commercial permitted under the IBC or IEBC	$25.00
Residencial permitted under the IRC – First Living Unit	$6.50
Residencial permitted under the IRC – Additional Living Unit	$2.00

Be it further resolved this resolution will take effect upon its passage by the City Council.

Passed by the City Council of the City of Kalama at a regular meeting held on December 4, 2025.

Mike Reuter, Mayor

ATTEST:

Coni McMaster, Clerk/Treasurer

Approved as to Form:

City Attorney

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
	001 GENERAL FUND REVENUES					
001-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$228,160.35	$233,760.42	$220,000.00	$166,659.48	$200,000.00
	001-000-000-308 Total	**$228,160.35**	**$233,760.42**	**$220,000.00**	**$166,659.48**	**$200,000.00**
001-000-000-311-10-00-00	General Fund Property Taxes	$554,954.48	$576,359.11	$585,000.00	$577,132.88	$590,145.00
	001-000-000-311 Total	**$554,954.48**	**$576,359.11**	**$585,000.00**	**$577,132.88**	**$590,145.00**
001-000-000-313-11-00-00	Local Retail Sales Tax	$849,238.46	$717,644.60	$800,000.00	$853,911.52	$867,000.00
001-000-000-313-15-00-02	Public Safety Sales Tax - HB2015	$0.00	$0.00	$0.00	$0.00	$95,000.00
001-000-000-313-71-00-00	Sales Tax - Criminal Justice	$81,885.45	$80,478.46	$80,000.00	$82,677.81	$80,000.00
	001-000-000-313 Total	**$931,123.91**	**$798,123.06**	**$880,000.00**	**$936,589.33**	**$1,042,000.00**
001-000-000-316-41-00-00	Cowlitz PUD Utiltiy Tax	$160,971.85	$156,007.45	$180,000.00	$159,788.08	$180,000.00
001-000-000-316-43-00-00	Natural Gas Utility Tax	$23,088.28	$22,369.61	$30,000.00	$20,784.45	$25,000.00
001-000-000-316-45-00-00	Garbage/Solid Waste Utility Tax	$0.00	$0.00	$0.00	$0.00	$13,125.00
001-000-000-316-46-00-00	Cable - Cascade Networks	$0.00	$0.00	$500.00	$0.00	$500.00
001-000-000-316-47-00-01	Kalama Telephone Utility Taxes	$9,868.69	$9,552.68	$12,000.00	$10,302.47	$13,000.00
001-000-000-316-47-00-02	Telephone Utiility Taxes-Other Companies	$18,336.57	$18,450.25	$25,000.00	$18,609.76	$23,000.00
001-000-000-316-48-00-00	Water Utility Taxes	$107,057.89	$128,874.96	$132,300.00	$152,802.27	$195,500.00
001-000-000-316-49-00-00	Sewer Utility Taxes	$116,037.86	$120,405.87	$132,300.00	$133,191.44	$193,375.00
001-000-000-316-81-00-00	Gambling Excise Taxes	$26,639.23	$21,093.55	$25,000.00	$20,581.40	$26,000.00
	001-000-000-316 Total	**$462,000.37**	**$476,754.37**	**$537,100.00**	**$516,059.87**	**$669,500.00**
001-000-000-317-20-00-00	Leasehold Excise Taxes	$49,656.54	$99,292.56	$120,000.00	$90,273.70	$100,000.00
	001-000-000-317 Total	**$49,656.54**	**$99,292.56**	**$120,000.00**	**$90,273.70**	**$100,000.00**
001-000-000-321-30-00-00	Fireworks Permits	$0.00	$100.00	$100.00	$0.00	$100.00
001-000-000-321-70-01-00	Cabaret Licenses	$0.00	$0.00	$250.00	$400.00	$250.00
001-000-000-321-70-02-00	Amusement Machine Licenses	$150.00	$0.00	$150.00	$0.00	$150.00
001-000-000-321-91-00-00	Cable Franchise Tax - Comcast	$30,723.27	$25,977.53	$35,000.00	$24,166.59	$32,000.00
001-000-000-321-99-00-00	Other Business Licenses	$43,318.36	$42,601.66	$46,000.00	$51,430.03	$48,000.00
	001-000-000-321 Total	**$74,191.63**	**$68,679.19**	**$81,500.00**	**$75,996.62**	**$80,500.00**
001-000-000-322-10-00-00	Building Permits	$150,661.63	$344,511.85	$200,000.00	$73,860.60	$200,000.00
001-000-000-322-10-01-00	Critical Areas Permit	$0.00	$0.00	$5,000.00	$2,000.00	$2,500.00
001-000-000-322-10-02-00	Plumbing/Mechanical-Other Bldg Permits	$26,145.00	$10,625.00	$15,000.00	$7,845.10	$10,000.00
001-000-000-322-30-00-00	Animal Licenses	$3,630.00	$3,885.00	$4,000.00	$3,375.00	$4,000.00
001-000-000-322-90-00-00	Other Non-Bus. Lic & Permits	$1,768.00	$2,807.34	$3,000.00	$1,904.00	$3,000.00
	001-000-000-322 Total	**$182,204.63**	**$361,829.19**	**$227,000.00**	**$88,984.70**	**$219,500.00**
001-000-000-331-16-60-00	Federal Grant - DOJ - BulletProof Vest	$2,032.38	$728.06	$1,600.00	$2,021.88	$1,000.00
	001-000-000-331 Total	**$2,032.38**	**$728.06**	**$1,600.00**	**$2,021.88**	**$1,000.00**
001-000-000-333-12-00-01	WA Military-SLCGP Grant	$0.00	$6,678.00	$26,500.00	$24,428.00	$0.00
	001-000-000-333 Total	**$0.00**	**$6,678.00**	**$26,500.00**	**$24,428.00**	**$0.00**
001-000-000-334-01-10-00	Criminal Justice Training Commission	$0.00	$4,127.21	$5,000.00	$4,515.90	$0.00
001-000-000-334-01-20-00	WASPC Grant Funds - RSO	$679.29	$977.08	$1,000.00	$527.04	$1,000.00
001-000-000-334-01-20-01	State Grant -Other Judicial Agencies - Admin Office of Courts	$0.00	$30.00	$0.00	$33.75	$0.00
001-000-000-334-03-51-00	Traffic Safety Comm - Grant	$2,767.90	$339.92	$5,000.00	$803.79	$2,500.00
001-000-000-334-04-20-30	Department of Commerce - GMA-CAPO	$0.00	$0.00	$10,000.00	$10,000.00	$10,000.00
	001-000-000-334 Total	**$3,447.19**	**$5,474.21**	**$21,000.00**	**$15,880.48**	**$13,500.00**
001-000-000-335-00-91-00	PUD Privilege Tax	$27,685.30	$27,731.08	$30,000.00	$26,297.77	$28,000.00
	001-000-000-335 Total	**$27,685.30**	**$27,731.08**	**$30,000.00**	**$26,297.77**	**$28,000.00**
001-000-000-336-06-42-00	Marijuana Excise Tax	$4,875.94	$4,831.74	$3,500.00	$4,368.57	$3,500.00
001-000-000-336-06-94-00	Liquor Excise Tax	$21,490.12	$21,110.85	$20,750.00	$20,543.44	$22,100.00
001-000-000-336-06-95-00	Liquor Board Profits	$23,434.54	$23,175.26	$23,300.00	$23,558.80	$23,200.00
	001-000-000-336 Total	**$49,800.60**	**$49,117.85**	**$47,550.00**	**$48,470.81**	**$48,800.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
001-000-000-337-40-00-01	Timber Harvest Taxes	$652.02	$859.67	$500.00	$391.04	$500.00
	001-000-000-337 Total	**$652.02**	**$859.67**	**$500.00**	**$391.04**	**$500.00**
001-000-000-341-28-00-00	Other Court Revenues	$0.00	$0.00	$200.00	$0.00	$200.00
001-000-000-341-33-00-00	District/Municipal Court - Administrative Fees	$0.00	$0.00	$0.00	$0.00	$0.00
001-000-000-341-33-02-00	Court Administration Fees - Other	$109.18	$73.25	$200.00	$26.44	$100.00
001-000-000-341-43-00-01	Water Service Fee	$110,000.00	$120,000.00	$140,000.00	$140,000.00	$142,000.00
001-000-000-341-43-00-02	Sewer Service Fee	$95,000.00	$115,000.00	$127,000.00	$126,999.96	$142,000.00
001-000-000-341-43-00-03	Street Service Fee	$8,000.00	$6,000.00	$5,000.00	$5,000.00	$6,000.00
001-000-000-341-43-00-04	Garbage Service Fee	$33,000.00	$33,000.00	$37,000.00	$37,000.00	$38,000.00
001-000-000-341-43-00-05	Stormwater Service Fee	$2,000.00	$2,000.00	$3,000.00	$2,000.00	$13,000.00
001-000-000-341-62-00-00	Printing - Duplicating Court Fees	$0.00	$0.00	$100.00	$0.00	$100.00
001-000-000-341-70-00-00	Sales of Merchandise	$0.00	$0.00	$100.00	$0.00	$100.00
001-000-000-341-81-00-00	Printing & Duplicating	$125.40	$285.00	$300.00	$43.65	$100.00
001-000-000-341-91-00-00	Election Candidate Filing Fees	$0.00	$0.00	$0.00	$420.00	$0.00
	001-000-000-341 Total	**$248,234.58**	**$276,358.25**	**$312,900.00**	**$311,490.05**	**$341,600.00**
001-000-000-342-10-00-00	Law Enforcement Service	$4,492.14	$980.75	$2,000.00	$469.43	$1,500.00
001-000-000-342-38-00-00	Housing/monitoring Prisoners	$0.00	$0.00	$300.00	$0.00	$300.00
001-000-000-342-40-00-00	Protective Inspection Fees	$0.00	$0.00	$12,000.00	$0.00	$12,000.00
001-000-000-342-50-00-00	Emergency Service Fees	$0.00	$0.00	$200.00	$0.00	$200.00
	001-000-000-342 Total	**$4,492.14**	**$980.75**	**$14,500.00**	**$469.43**	**$14,000.00**
001-000-000-345-23-00-00	Animal Control Fees	$0.00	$0.00	$500.00	$0.00	$500.00
001-000-000-345-81-00-00	Zoning/subdivision/variance	$26,000.00	$11,500.00	$15,000.00	$11,500.00	$10,000.00
001-000-000-345-83-00-00	Plan Check Fees	$91,122.67	$208,016.71	$140,000.00	$65,619.80	$140,000.00
001-000-000-345-89-00-00	Plan & Devel - Actual Costs	$41,601.30	$50,670.05	$100,000.00	$30,667.46	$75,000.00
001-000-000-345-89-01-00	Critial Areas Review Fee	$0.00	$500.00	$1,500.00	$500.00	$1,500.00
001-000-000-345-89-02-00	Hearing Examiner Fees	$378.00	$0.00	$2,000.00	$0.00	$2,000.00
001-000-000-345-89-03-00	Shoreline Permits	$0.00	$0.00	$12,000.00	$4,000.00	$4,000.00
	001-000-000-345 Total	**$159,101.97**	**$270,686.76**	**$271,000.00**	**$112,287.26**	**$233,000.00**
001-000-000-352-30-00-00	Proof of Motor Vehicle Insurance	$49.12	$49.12	$100.00	$0.00	$100.00
	001-000-000-352 Total	**$49.12**	**$49.12**	**$100.00**	**$0.00**	**$100.00**
001-000-000-353-10-00-00	Traffic Fines	$8,268.61	$4,368.98	$10,000.00	$6,160.97	$8,000.00
001-000-000-353-70-00-00	Non-Traffic Infraction Penalty	$111.05	$36.55	$500.00	$110.08	$200.00
	001-000-000-353 Total	**$8,379.66**	**$4,405.53**	**$10,500.00**	**$6,271.05**	**$8,200.00**
001-000-000-354-00-00-00	Parking Fines	$0.00	$0.00	$100.00	$0.00	$100.00
	001-000-000-354 Total	**$0.00**	**$0.00**	**$100.00**	**$0.00**	**$100.00**
001-000-000-355-20-00-00	Dui Fines	$2,788.80	$659.03	$3,000.00	$943.35	$2,000.00
001-000-000-355-80-00-00	Other Traffic Fines	$1,670.28	$765.75	$2,000.00	$271.79	$1,500.00
	001-000-000-355 Total	**$4,459.08**	**$1,424.78**	**$5,000.00**	**$1,215.14**	**$3,500.00**
001-000-000-356-90-00-00	Non-Traffic Fines	$1,053.62	$223.64	$1,000.00	$212.73	$1,000.00
	001-000-000-356 Total	**$1,053.62**	**$223.64**	**$1,000.00**	**$212.73**	**$1,000.00**
001-000-000-357-33-00-00	Public Defense Costs	$474.54	$361.32	$1,000.00	$221.50	$1,000.00
001-000-000-357-37-00-00	District/Municipal Court Cost Recoupments	$1,035.90	$468.52	$1,000.00	$376.50	$1,000.00
	001-000-000-357 Total	**$1,510.44**	**$829.84**	**$2,000.00**	**$598.00**	**$2,000.00**
001-000-000-361-11-00-00	Interest ON Investments	$5,230.92	$4,805.29	$5,000.00	$556.02	$500.00
001-000-000-361-40-00-00	Sales Interest-St.wa.	$3,282.67	$3,632.00	$2,500.00	$3,429.43	$2,000.00
001-000-000-361-40-01-00	Interest From Municipal Court	$888.50	$336.30	$1,000.00	$402.31	$1,000.00
	001-000-000-361 Total	**$9,402.09**	**$8,773.59**	**$8,500.00**	**$4,387.76**	**$3,500.00**
001-000-000-367-00-00-00	Private Contribution	$0.00	$0.00	$0.00	$500.00	$0.00
001-000-000-367-00-46-00	AWC - Grants-Scholarships-etc	$0.00	$0.00	$0.00	$340.00	$0.00
001-000-000-367-00-46-01	AWC Lexipol Grant	$2,824.54	$2,994.01	$3,200.00	$3,443.72	$4,000.00
	001-000-000-367 Total	**$2,824.54**	**$2,994.01**	**$3,200.00**	**$4,283.72**	**$4,000.00**
001-000-000-369-91-00-00	Other Misc. Revenue	$6,551.13	$1,661.67	$2,000.00	$5,027.31	$2,000.00
	001-000-000-369 Total	**$6,551.13**	**$1,661.67**	**$2,000.00**	**$5,027.31**	**$2,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
001-000-000-381-10-00-01	Interfund Loan--#135	$67,700.00	$69,500.00	$80,000.00	$67,600.00	$0.00
001-000-000-381-10-00-03	Interfund Loan- 408	$0.00	$0.00	$75,000.00	$50,000.00	$0.00
001-000-000-381-10-00-04	Interfund Loan - From #135	$0.00	$0.00	$150,000.00	$150,000.00	$0.00
	001-000-000-381 Total	**$67,700.00**	**$69,500.00**	**$305,000.00**	**$267,600.00**	**$0.00**
001-000-000-382-30-00-00	County Crime Victims-Municipal	$233.06	$100.18	$300.00	$142.64	$300.00
	001-000-000-382 Total	**$233.06**	**$100.18**	**$300.00**	**$142.64**	**$300.00**
001-000-000-395-10-00-00	Sales of Fixed Assets	$0.00	$72.00	$0.00	$3,370.00	$0.00
	001-000-000-395 Total	**$0.00**	**$72.00**	**$0.00**	**$3,370.00**	**$0.00**
001-000-000-397-00-00-00	Operating Transfers-IN	$120.00	$30,000.00	$50,000.00	$55,590.64	$0.00
001-000-000-397-00-11-00	Transfer In - General Fund Interest	$0.00	$0.00	$44,690.15	$44,690.15	$0.00
	001-000-000-397 Total	**$120.00**	**$30,000.00**	**$94,690.15**	**$100,280.79**	**$0.00**
	Fund Total	**$3,080,020.83**	**$3,373,446.89**	**$3,808,540.15**	**$3,386,822.44**	**$3,606,745.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
	001 GENERAL FUND EXPENDITURES					
001-000-000-511-30-44-00	Official Publication Service	$6,795.98	$18,528.43	$10,000.00	$7,935.64	$7,500.00
001-000-000-511-60-10-00	Council Salaries	$17,600.00	$29,200.00	$30,000.00	$30,000.00	$30,000.00
001-000-000-511-60-20-00	Council Benefits	$1,383.74	$2,284.32	$3,500.00	$2,347.94	$3,600.00
001-000-000-511-60-41-00	Professional Services	$0.00	$0.00	$2,000.00	$50.00	$1,000.00
001-000-000-511-60-42-00	Postage	$1.80	$0.00	$0.00	$0.00	$0.00
001-000-000-511-60-43-00	Travel & Training	$1,251.89	$55.00	$1,500.00	$2,244.02	$3,000.00
001-000-000-511-60-49-00	Miscellaneous	$923.89	$412.77	$1,000.00	$264.58	$200.00
	001-000-000-511 Total	**$27,957.30**	**$50,480.52**	**$48,000.00**	**$42,842.18**	**$45,300.00**
001-000-000-512-52-42-00	Professional Services - Court	$10,518.40	$7,558.59	$8,000.00	$5,194.38	$7,200.00
001-000-000-512-52-49-00	Wittness/Jury/Outside Services	$570.00	$32.50	$1,000.00	$87.50	$500.00
	001-000-000-512 Total	**$11,088.40**	**$7,591.09**	**$9,000.00**	**$5,281.88**	**$7,700.00**
001-000-000-513-10-10-00	Administration Salaries	$24,394.55	$20,483.46	$37,000.00	$22,444.44	$43,000.00
001-000-000-513-10-20-00	Administration Benefits	$9,114.47	$7,431.89	$14,000.00	$7,466.45	$20,350.00
001-000-000-513-10-32-00	Vehicle - Fuel	$51.91	$48.05	$100.00	$136.10	$300.00
001-000-000-513-10-42-00	Communications	$0.00	$664.73	$700.00	$491.77	$700.00
001-000-000-513-10-43-00	Travel & Training	$2,502.85	$3,252.89	$3,000.00	$3,180.24	$3,000.00
001-000-000-513-10-48-00	Vehicle Repairs & Maintenance	$0.00	$877.07	$1,000.00	$976.76	$1,000.00
001-000-000-513-10-49-00	Miscellaneous	$313.83	$407.30	$1,500.00	$93.25	$500.00
	001-000-000-513 Total	**$36,377.61**	**$33,165.39**	**$57,300.00**	**$34,789.01**	**$68,850.00**
001-000-000-514-23-10-00	Financial Salaries	$297,331.33	$354,151.33	$396,500.00	$368,004.51	$279,000.00
001-000-000-514-23-10-01	Financial Overtime Earnings	$0.00	$0.00	$10,000.00	$5,677.94	$8,400.00
001-000-000-514-23-20-00	Financial Benefits	$124,637.23	$154,272.47	$163,500.00	$156,813.48	$125,350.00
001-000-000-514-23-31-00	Office & Operating Supplies	$4,088.54	$4,315.59	$5,000.00	$2,228.70	$3,000.00
001-000-000-514-23-35-00	Small Tools & Minor Equipment	$886.00	$277.11	$1,500.00	$0.00	$1,500.00
001-000-000-514-23-41-00	Professional Services	$15,779.66	$22,461.56	$25,000.00	$26,428.27	$27,000.00
001-000-000-514-23-42-00	Communications	$13,574.27	$15,546.94	$15,000.00	$14,408.46	$15,000.00
001-000-000-514-23-43-00	Travel, Training	$4,902.53	$10,059.25	$10,000.00	$6,569.20	$10,000.00
001-000-000-514-23-45-00	Rentals & Leases	$1,239.97	$567.13	$550.00	$793.31	$1,000.00
001-000-000-514-23-48-00	Equipment Maintenance	$26,041.83	$20,297.64	$25,000.00	$27,505.21	$33,000.00
001-000-000-514-23-48-01	Vehicle Repairs & Maintenance	$0.00	$214.78	$500.00	$6.15	$300.00
001-000-000-514-23-49-00	Miscellaneous	$3,261.87	$8,793.14	$5,000.00	$7,040.04	$5,000.00
001-000-000-514-90-40-00	Election Costs	$12,003.24	$16,945.42	$18,000.00	$11,182.45	$20,000.00
	001-000-000-514 Total	**$503,746.47**	**$607,902.36**	**$675,550.00**	**$626,657.72**	**$528,550.00**
001-000-000-515-31-40-01	Legal - Civil - Retainer	$19,841.66	$16,808.00	$34,000.00	$40,028.20	$48,000.00
001-000-000-515-31-40-02	Legal - Criminal - Retainer	$24,341.52	$27,107.04	$22,000.00	$24,848.12	$49,000.00
001-000-000-515-35-40-01	Legal - Other Civil Cases	$8,239.00	$7,693.14	$5,000.00	$5,330.00	$0.00
001-000-000-515-35-40-02	Legal - Criminal Trials	$0.00	$0.00	$1,000.00	$0.00	$0.00
001-000-000-515-91-40-00	Indigent Defense Attorney Costs	$22,100.00	$22,290.00	$21,800.00	$18,615.00	$23,000.00
	001-000-000-515 Total	**$74,522.18**	**$73,898.18**	**$83,800.00**	**$88,821.32**	**$120,000.00**
001-000-000-518-30-10-00	Salaries - City Hall Facilities	$426.44	$1,403.92	$1,500.00	$1,508.27	$1,500.00
001-000-000-518-30-20-00	Benefits	$333.26	$656.82	$700.00	$628.32	$750.00
001-000-000-518-30-31-00	Operating Supplies - City Hall	$281.40	$101.13	$300.00	$477.50	$500.00
001-000-000-518-30-35-00	Small Tools & Equipment - City Hall	$19.98	$0.00	$200.00	$495.56	$100.00
001-000-000-518-30-41-00	Janitorial /Grounds Care - City Hall	$3,734.77	$3,006.46	$4,700.00	$6,390.43	$6,000.00
001-000-000-518-30-47-00	Utilities - City Hall	$6,104.83	$4,366.63	$6,000.00	$6,314.40	$6,800.00
001-000-000-518-30-48-00	Building Maintenance - City Hall	$4,968.06	$3,782.53	$3,000.00	$3,504.11	$3,500.00
001-000-000-518-31-10-21	Police Facilities - Salaries	$413.62	$733.70	$1,000.00	$1,088.11	$1,500.00
001-000-000-518-31-20-21	Police Facilities - Benefits	$145.64	$303.44	$400.00	$646.57	$750.00
001-000-000-518-31-21-31	Operating Supplies - Police	$158.00	$368.85	$500.00	$344.95	$500.00
001-000-000-518-31-21-41	Janitorial/Grounds Care - Police	$10,412.84	$6,220.21	$6,600.00	$3,549.37	$3,300.00
001-000-000-518-31-21-47	Utilities - Police	$14,025.41	$13,607.76	$14,000.00	$13,616.57	$14,000.00
001-000-000-518-31-21-48	Building Maintenance - Police	$9,424.85	$11,159.08	$9,000.00	$8,635.76	$8,000.00
001-000-000-518-90-49-00	Other Governmental Services	$0.00	$296.94	$2,380.00	$0.00	$2,500.00

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
001-000-000-518-90-49-01	Assoc. of Wash. Cities	$1,857.00	$1,890.00	$2,000.00	$2,008.00	$2,150.00
001-000-000-518-90-49-02	C-W Council of Governments	$5,991.00	$6,156.00	$7,350.00	$7,318.00	$8,800.00
	001-000-000-518 Total	**$58,297.10**	**$54,053.47**	**$59,630.00**	**$56,525.92**	**$60,650.00**
001-000-000-521-10-10-00	Civil Service Sec. Salary	$649.30	$711.13	$1,000.00	$797.25	$1,000.00
001-000-000-521-10-20-00	Civil Service Sec. Benefits	$287.00	$327.99	$400.00	$342.06	$400.00
001-000-000-521-10-31-00	Office & Operating Supplies - Civil Service	$100.88	$0.00	$150.00	$0.00	$150.00
001-000-000-521-10-40-01	Professional Services - Admin	$391.73	$261.89	$500.00	$106.00	$500.00
001-000-000-521-10-41-00	Professional Services - Civil Service	$724.00	$3,240.00	$900.00	$518.00	$600.00
001-000-000-521-10-42-00	Communications - Civil Service	$0.00	$0.00	$100.00	$0.00	$100.00
001-000-000-521-10-43-00	Police Admin - Travel	$0.00	$998.39	$1,500.00	$32.98	$0.00
001-000-000-521-10-43-01	Travel - Civil Service	$0.00	$0.00	$500.00	$0.00	$500.00
001-000-000-521-10-44-00	Advertising - Civil Service	$0.00	$1,083.78	$700.00	$0.00	$500.00
001-000-000-521-10-49-00	Police Admin - Dues/Registration	$260.00	$795.00	$600.00	$829.00	$600.00
001-000-000-521-20-11-00	Regular Salaries	$666,427.91	$711,717.23	$930,000.00	$903,385.61	$857,000.00
001-000-000-521-20-11-01	Overtime Earnings	$57,260.73	$93,365.27	$65,000.00	$97,489.99	$75,000.00
001-000-000-521-20-12-00	Court Time	$0.00	$368.86	$500.00	$361.43	$1,000.00
001-000-000-521-20-13-00	Earnings-On Call/Holiday Pay	$248.35	$0.00	$0.00	$0.00	$0.00
001-000-000-521-20-14-00	Shift/Dif. & Holiday O.T.	$2,100.69	$1,483.03	$7,500.00	$2,869.31	$2,000.00
001-000-000-521-20-15-00	Relief Officers	$0.00	$8,901.12	$0.00	$0.00	$0.00
001-000-000-521-20-21-00	Regular Benefits	$296,717.11	$313,302.94	$400,000.00	$365,737.58	$423,000.00
001-000-000-521-20-22-00	Uniforms	$7,636.15	$14,219.35	$9,000.00	$3,898.08	$8,000.00
001-000-000-521-20-25-00	Education Incentive/Tuition	$0.00	$5,470.00	$0.00	$0.00	$0.00
001-000-000-521-20-31-00	Office & Operating Supplies	$3,203.40	$1,877.51	$4,400.00	$1,523.72	$3,500.00
001-000-000-521-20-31-01	Supplies - Traffic/Safety Equipment	$0.00	$2,226.98	$2,700.00	$104.86	$2,500.00
001-000-000-521-20-31-02	Supplies - Tickets/Forms	$0.00	$0.00	$300.00	$0.00	$500.00
001-000-000-521-20-32-00	Supplies - Fuel	$21,473.67	$17,641.15	$23,000.00	$18,537.88	$20,000.00
001-000-000-521-20-35-00	Small Tools & Minor Equipment	$2,102.83	$2,798.16	$2,000.00	$1,199.80	$2,000.00
001-000-000-521-20-40-01	Intergovernmental Professional Services	$14,297.40	$17,215.12	$19,000.00	$20,403.00	$20,000.00
001-000-000-521-20-41-00	Professional Services	$15,818.68	$13,623.31	$13,000.00	$13,108.76	$18,000.00
001-000-000-521-20-42-00	Communications	$13,286.29	$14,977.63	$18,000.00	$13,883.52	$13,000.00
001-000-000-521-20-43-00	Testing	$3,038.00	$7,664.89	$3,000.00	$0.00	$3,000.00
001-000-000-521-20-45-00	Rents & Leases - Copier, Etc	$1,302.14	$1,507.16	$1,600.00	$1,226.87	$1,800.00
001-000-000-521-20-48-00	Vehicle Maintenance	$7,939.30	$5,171.37	$8,000.00	$4,587.08	$7,000.00
001-000-000-521-20-48-01	Equipment Maintenance-Office	$26,763.07	$29,607.79	$28,000.00	$33,228.55	$30,000.00
001-000-000-521-20-48-02	Towing Costs	$1,058.39	$180.79	$900.00	$530.56	$900.00
001-000-000-521-20-49-00	Miscellaneous	$2,228.72	$1,959.09	$2,500.00	$546.95	$1,500.00
001-000-000-521-21-49-00	Criminal Investigations	$10.67	$0.00	$100.00	$0.00	$100.00
001-000-000-521-30-31-00	Crime Prevention	$0.00	$0.00	$300.00	$162.39	$300.00
001-000-000-521-40-31-00	Training Supplies	$0.00	$0.00	$500.00	$0.00	$500.00
001-000-000-521-40-31-01	Supplies - Ammo-Targets	$4,193.20	$5,489.48	$6,000.00	$7,595.07	$6,000.00
001-000-000-521-40-43-00	Training/Travel-Meals-Lodging	$2,224.06	$466.26	$3,000.00	$722.98	$3,000.00
001-000-000-521-40-43-01	Travel-Mileage	$7.75	$387.76	$200.00	$76.30	$200.00
001-000-000-521-40-49-00	Training Registration	$3,226.01	$1,552.00	$3,000.00	$2,738.00	$3,000.00
	001-000-000-521 Total	**$1,154,977.43**	**$1,280,592.43**	**$1,557,850.00**	**$1,496,543.58**	**$1,507,150.00**
001-000-000-522-20-41-01	Dept. of Emerg. Mgmt.	$7,998.00	$9,740.00	$10,000.00	$11,316.00	$11,700.00
001-000-000-522-20-41-02	Cowlitz County Communication	$40,902.96	$42,077.00	$45,000.00	$42,077.00	$43,500.00
	001-000-000-522 Total	**$48,900.96**	**$51,817.00**	**$55,000.00**	**$53,393.00**	**$55,200.00**
001-000-000-523-60-40-01	Care & Custody of Prisoners	$23,169.29	$13,942.19	$15,000.00	$17,730.08	$15,000.00
001-000-000-523-60-41-00	Prisoner Medical Costs	$0.00	$0.00	$1,000.00	$0.00	$1,000.00
	001-000-000-523 Total	**$23,169.29**	**$13,942.19**	**$16,000.00**	**$17,730.08**	**$16,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
001-000-000-524-20-10-00	Building Code Enforcement Salaries	$2,731.07	$2,984.82	$5,000.00	$3,156.08	$4,000.00
001-000-000-524-20-20-00	Benefits	$1,327.03	$1,478.69	$2,000.00	$1,564.19	$1,700.00
001-000-000-524-20-31-00	Building & Code Enforcement Supplies	$53.60	$299.21	$500.00	$67.64	$100.00
001-000-000-524-20-32-00	Supplies - Fuel	$30.78	$0.00	$100.00	$0.00	$100.00
001-000-000-524-20-43-00	Travel & Training	$1,521.71	$60.00	$500.00	$139.75	$300.00
001-000-000-524-20-48-00	Vehicle Maintenance	$68.39	$30.76	$300.00	$0.00	$100.00
001-000-000-524-20-48-01	Budiling Code Enforcement - Equipment Maintenance	$1,467.64	$1,581.53	$2,000.00	$139.60	$300.00
001-000-000-524-20-49-00	Miscellaneous	$395.63	$0.00	$500.00	$109.00	$500.00
001-000-000-524-60-41-00	Building Reviews - Outside Consultants	$0.00	$0.00	$2,000.00	$0.00	$2,000.00
001-000-000-524-60-41-01	Professional Services - Fire Marshal	$0.00	$0.00	$10,000.00	$0.00	$10,000.00
001-000-000-524-60-41-02	Professional Services - Outside Consultants	$1,537.20	$0.00	$2,500.00	$0.00	$2,500.00
	001-000-000-524 Total	**$9,133.05**	**$6,435.01**	**$25,400.00**	**$5,176.26**	**$21,600.00**
001-000-000-554-30-31-00	Animal Control Supplies	$315.96	$466.46	$300.00	$150.94	$500.00
001-000-000-554-30-40-00	Professional Services	$0.00	$0.00	$500.00	$0.00	$1,000.00
001-000-000-554-30-42-00	Postage	$311.15	$0.00	$150.00	$20.60	$300.00
001-000-000-554-90-41-00	Air Pollution Control Auth.	$1,655.50	$1,777.70	$1,910.00	$1,903.40	$2,050.00
	001-000-000-554 Total	**$2,282.61**	**$2,244.16**	**$2,860.00**	**$2,074.94**	**$3,850.00**
001-000-000-557-20-41-01	Informational Services - KLTV	$6,144.65	$6,519.54	$6,500.00	$4,833.32	$6,000.00
	001-000-000-557 Total	**$6,144.65**	**$6,519.54**	**$6,500.00**	**$4,833.32**	**$6,000.00**
001-000-000-558-50-10-00	Building & Land Use Salaries	$81,291.05	$89,151.56	$93,000.00	$91,213.10	$90,000.00
001-000-000-558-50-20-00	Building/Land Use - Benefits	$35,298.64	$38,287.06	$45,000.00	$37,539.66	$40,000.00
001-000-000-558-50-30-00	Building/Land Use Supplies	$225.62	$406.26	$700.00	$0.00	$500.00
001-000-000-558-50-40-01	Building Plan Review - Consultants	$41,739.35	$101,455.67	$110,000.00	$41,782.41	$70,000.00
001-000-000-558-50-40-02	Building Inspections - Consultants	$40,953.03	$30,342.64	$25,000.00	$29,351.88	$25,000.00
001-000-000-558-50-40-03	Outside Consultants - Land Use Permits	$36,588.75	$34,618.42	$25,000.00	$17,161.04	$20,000.00
001-000-000-558-50-40-04	Outside Consultants - Engineering	$12,572.29	$24,972.79	$15,000.00	$4,593.87	$10,000.00
001-000-000-558-50-40-05	Professional Services - Hearings Examiner	$0.00	$878.18	$1,500.00	$0.00	$1,000.00
001-000-000-558-50-43-00	Training - Building Code	$1,168.88	$1,042.74	$3,500.00	$2,662.90	$3,000.00
001-000-000-558-50-44-00	Advertising & Public Notices - Permit Applications	$22.00	$0.00	$500.00	$0.00	$500.00
001-000-000-558-50-48-01	Building- Land Use - Equipment Maintenance	$3,601.55	$9,046.35	$10,000.00	$5,689.40	$6,000.00
001-000-000-558-60-11-00	City Planning - Salaries	$32,100.75	$44,218.52	$58,000.00	$47,374.91	$60,000.00
001-000-000-558-60-21-00	City Planning Benefits	$13,403.37	$18,148.91	$23,000.00	$18,455.87	$25,000.00
001-000-000-558-60-31-00	Office & Operating Supplies	$67.12	$107.66	$300.00	$48.65	$200.00
001-000-000-558-60-40-01	Intergovernmental Professional Services	$0.00	$667.00	$1,000.00	$1,082.92	$1,000.00
001-000-000-558-60-41-02	Professional Services - Community Planning Consultants	$41,849.51	$26,455.70	$10,000.00	$19,361.50	$10,000.00
001-000-000-558-60-41-03	Professional Services - Engineering	$0.00	$0.00	$2,000.00	$719.29	$1,500.00
001-000-000-558-60-41-04	Land Use Code Updates	$3,651.05	$8,808.75	$0.00	$15,471.65	$0.00
001-000-000-558-60-41-05	Comprehensive Plan	$0.00	$0.00	$25,000.00	$24,653.94	$15,000.00
001-000-000-558-60-42-00	Postage	$52.13	$65.00	$100.00	$0.00	$0.00
001-000-000-558-60-43-00	PC Training and Travel	$0.00	$155.00	$300.00	$0.00	$300.00
001-000-000-558-60-44-00	Land Use Code Advertising/Public Notices	$1,176.19	$3,415.82	$2,500.00	$831.71	$1,200.00
001-000-000-558-60-49-00	Miscellaneous	$202.55	$480.28	$500.00	$486.71	$500.00
001-000-000-558-70-41-00	Economic Development	$2,350.00	$2,480.00	$2,500.00	$2,555.00	$0.00
	001-000-000-558 Total	**$348,313.83**	**$435,204.31**	**$454,400.00**	**$361,036.41**	**$380,700.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
001-000-000-566-00-40-00	Alcoholism (MH&MR)	$898.49	$885.71	$900.00	$671.12	$1,000.00
	001-000-000-566 Total	**$898.49**	**$885.71**	**$900.00**	**$671.12**	**$1,000.00**
001-000-000-573-90-49-00	Special Events	$39.25	$115.25	$500.00	$700.00	$0.00
	001-000-000-573 Total	**$39.25**	**$115.25**	**$500.00**	**$700.00**	**$0.00**
001-000-000-576-80-10-01	Parks - Salaries	$7,379.31	$10,438.50	$10,000.00	$15,555.65	$16,000.00
001-000-000-576-80-20-01	Parks - Benefits	$4,431.57	$5,737.95	$5,000.00	$8,033.58	$8,000.00
001-000-000-576-80-30-00	Equipment	$5,765.45	$0.00	$2,000.00	$116.23	$1,000.00
001-000-000-576-80-31-00	Parks - Supplies	$1,436.87	$1,205.28	$2,000.00	$1,559.72	$1,500.00
001-000-000-576-80-41-00	Professional Services	$14.41	$0.00	$0.00	$0.00	$0.00
001-000-000-576-80-47-00	Utilities - Parks	$5,879.46	$6,009.13	$7,000.00	$6,785.21	$7,000.00
001-000-000-576-80-48-00	Parks Maintenance	$1,010.03	$1,024.68	$3,000.00	$1,774.40	$3,000.00
	001-000-000-576 Total	**$25,917.10**	**$24,415.54**	**$29,000.00**	**$33,824.79**	**$36,500.00**
001-000-000-581-20-00-01	Loan Repayment Issued-#135	$0.00	$0.00	$150,000.00	$0.00	$50,000.00
001-000-000-581-20-00-02	Interfund Loan Repayment-Water/Sewer	$0.00	$0.00	$0.00	$0.00	$16,200.00
001-000-000-581-20-00-04	Interfund Loan Repayment Police Car	$28,629.48	$53,936.92	$52,400.00	$46,429.10	$49,825.00
	001-000-000-581 Total	**$28,629.48**	**$53,936.92**	**$202,400.00**	**$46,429.10**	**$116,025.00**
001-000-000-582-30-00-00	Crime Victims Services	$233.06	$100.18	$300.00	$155.53	$300.00
	001-000-000-582 Total	**$233.06**	**$100.18**	**$300.00**	**$155.53**	**$300.00**
001-000-000-591-18-70-00	City Hall Copier Leases	$4,015.86	$4,237.97	$4,100.00	$3,822.49	$1,500.00
001-000-000-591-18-70-02	Subscription Based Contracts-SBITA Liability	$5,687.91	$3,860.85	$4,000.00	$2,877.45	$3,000.00
001-000-000-591-21-79-00	Loan Principal Payments - Police Car	$0.00	$0.00	$0.00	$0.00	$0.00
	001-000-000-591 Total	**$9,703.77**	**$8,098.82**	**$8,100.00**	**$6,699.94**	**$4,500.00**
001-000-000-592-21-80-01	Interfund Loan Interest - #135	$1,370.52	$2,222.96	$1,500.00	$1,570.90	$2,750.00
001-000-000-592-21-80-02	Interfund Loan Interest - Water/Sewer	$0.00	$0.00	$0.00	$0.00	$1,800.00
	001-000-000-592 Total	**$1,370.52**	**$2,222.96**	**$1,500.00**	**$1,570.90**	**$4,550.00**
001-000-000-594-14-64-00	Capital Outlay - Finance Equipment	$24,249.61	$3,545.58	$7,700.00	$8,092.60	$0.00
001-000-000-594-18-64-00	Capital Improvements-All Departments	$0.00	$17,965.24	$16,500.00	$14,857.56	$0.00
001-000-000-594-21-64-00	Capital Outlay - Police Equip.	$9,191.66	$4,496.13	$7,000.00	$5,299.38	$0.00
001-000-000-594-21-64-02	Capital Outlay - Police Vehicles	$67,616.59	$69,459.43	$80,000.00	$67,623.76	$0.00
	001-000-000-594 Total	**$101,057.86**	**$95,466.38**	**$111,200.00**	**$95,873.30**	**$0.00**
001-000-000-597-00-00-00	Operating Transfer Out	$50,000.00	$0.00	$0.00	$0.00	$0.00
001-000-000-597-00-01-00	Oper.trans.out #115 Aud. Res.	$5,000.00	$7,000.00	$7,000.00	$0.00	$7,000.00
001-000-000-597-00-02-00	Transfer Out TO Reserve	$0.00	$0.00	$0.00	$0.00	$0.00
001-000-000-597-00-06-00	Transfer Out - Community Building	$12,000.00	$31,000.00	$30,000.00	$30,000.00	$25,000.00
001-000-000-597-00-07-00	Trsf.to #107 Benefit Reserve	$10,000.00	$10,000.00	$10,000.00	$0.00	$10,000.00
001-000-000-597-19-00-46	Transfer Out TO 115 -Insurance	$124,000.00	$144,700.00	$150,000.00	$35,000.00	$245,600.00
001-000-000-597-44-00-55	Operation Funds For Streets	$90,000.00	$120,000.00	$110,000.00	$40,000.00	$34,000.00
001-000-000-597-72-00-70	Operation Funds For Library	$82,500.00	$85,000.00	$85,000.00	$85,000.00	$92,300.00
	001-000-000-597 Total	**$373,500.00**	**$397,700.00**	**$392,000.00**	**$190,000.00**	**$413,900.00**
	Fund Total	**$2,846,260.41**	**$3,206,787.41**	**$3,797,190.00**	**$3,171,630.30**	**$3,398,325.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
	101 STREET OPERATING REVENUES					
101-000-000-308-31-00-00	Restricted Beginning Cash &	$0.00	$0.00	$0.00	$0.00	$0.00
101-000-000-308-51-00-00	Assigned Beginning Cash &	$64,681.35	$53,842.76	$80,000.00	$113,544.72	$50,000.00
	101-000-000-308 Total	**$64,681.35**	**$53,842.76**	**$80,000.00**	**$113,544.72**	**$50,000.00**
101-000-000-316-40-00-00	Garbage/Solid waste utility tax	$0.00	$0.00	$0.00	$0.00	$31,500.00
	101-000-000-316 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$31,500.00**
101-000-000-322-40-00-00	Street Vacation Permits	$0.00	$1,000.00	$2,000.00	$0.00	$2,000.00
101-000-000-322-40-00-01	Right-Of-Way Permit/inspection	$11,250.00	$5,225.00	$5,000.00	$4,675.00	$5,000.00
	101-000-000-322 Total	**$11,250.00**	**$6,225.00**	**$7,000.00**	**$4,675.00**	**$7,000.00**
101-000-000-334-03-80-01	Transportation Improvement Board	$0.00	$33,623.00	$0.00	$0.00	$0.00
	101-000-000-334 Total	**$0.00**	**$33,623.00**	**$0.00**	**$0.00**	**$0.00**
101-000-000-336-00-71-00	Multimodal Transportation Revenue	$3,979.77	$3,935.73	$4,020.00	$3,990.68	$4,050.00
101-000-000-336-00-87-00	Motor Veh. Fuel Tax	$56,752.22	$54,340.32	$57,500.00	$53,602.45	$55,000.00
	101-000-000-336 Total	**$60,731.99**	**$58,276.05**	**$61,520.00**	**$57,593.13**	**$59,050.00**
101-000-000-344-30-00-00	Repair Charges - Labor	$0.00	$0.00	$500.00	$0.00	$500.00
	101-000-000-344 Total	**$0.00**	**$0.00**	**$500.00**	**$0.00**	**$500.00**
101-000-000-361-11-00-00	Interest ON Investments	$1,992.59	$1,933.48	$2,000.00	$3,161.08	$2,000.00
	101-000-000-361 Total	**$1,992.59**	**$1,933.48**	**$2,000.00**	**$3,161.08**	**$2,000.00**
101-000-000-367-11-00-00	Private Contributions	$0.00	$0.00	$0.00	$60.00	$0.00
	101-000-000-367 Total	**$0.00**	**$0.00**	**$0.00**	**$60.00**	**$0.00**
101-000-000-369-91-00-00	Other Miscellaneous Revenue	$10.00	$0.00	$1,000.00	$1.00	$500.00
	101-000-000-369 Total	**$10.00**	**$0.00**	**$1,000.00**	**$1.00**	**$500.00**
101-000-000-395-10-00-00	Sale of Fixed Assets	$0.00	$11,000.00	$0.00	$0.00	$0.00
101-000-000-395-20-00-00	Insurance Premiums/recoveries	$902.27	$8,489.74	$0.00	$0.00	$0.00
	101-000-000-395 Total	**$902.27**	**$19,489.74**	**$0.00**	**$0.00**	**$0.00**
101-000-000-397-00-00-00	Operating Transfers-IN	$48,900.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00
101-000-000-397-00-00-01	Operating Transfer from TBD - 310	$0.00	$0.00	$0.00	$0.00	$45,000.00
101-000-000-397-44-55-00	General Funds For Street O&M	$90,000.00	$120,000.00	$110,000.00	$40,000.00	$34,000.00
	101-000-000-397 Total	**$138,900.00**	**$145,000.00**	**$135,000.00**	**$65,000.00**	**$104,000.00**
	Fund Total	**$278,468.20**	**$318,390.03**	**$287,020.00**	**$244,034.93**	**$254,550.00**
	101 STREET OPERATING EXPENDITURES					
101-000-000-542-31-10-00	Tr. Way - Salaries	$27,528.98	$8,529.01	$15,000.00	$7,139.90	$10,000.00
101-000-000-542-31-31-00	Tr. Way - Supplies	$2,926.58	$1,695.01	$2,500.00	$3,818.61	$2,500.00
101-000-000-542-31-32-00	Fuel Consumed	$1,609.38	$1,466.87	$1,800.00	$1,433.18	$1,500.00
101-000-000-542-31-45-00	Tr. Way - Equipment Rental	$1,544.57	$0.00	$500.00	$0.00	$0.00
101-000-000-542-31-48-00	Tr. Way - Repair & Maintenance (incl.equip)	$1,595.43	$1,821.66	$4,000.00	$1,850.97	$4,000.00
101-000-000-542-32-10-00	Shoulders - Salaries	$5,041.55	$4,293.34	$5,000.00	$3,477.64	$5,000.00
101-000-000-542-32-31-00	Shoulders - Supplies	$0.00	$0.00	$200.00	$0.00	$2,000.00
101-000-000-542-40-48-00	Storm Drains - Repair & Maintenance	$20.69	$672.49	$0.00	$0.00	$200.00
101-000-000-542-50-40-00	Bridge Maintenance - Professional Services	$6,177.79	$0.00	$100.00	$3,706.03	$200.00
101-000-000-542-61-10-00	Sidewalks - Salaries	$1,449.91	$1,575.75	$3,500.00	$786.85	$2,000.00
101-000-000-542-61-31-00	Sidewalks - Supplies	$38.63	$227.00	$300.00	$7.51	$200.00
101-000-000-542-61-48-01	Sidewalks - Repairs & Maintenance Benches	$95.93	$0.00	$300.00	$293.89	$1,500.00
101-000-000-542-61-49-00	Miscellaneous	$420.21	$1,500.35	$1,000.00	$372.16	$500.00
101-000-000-542-63-47-00	Street Lights - Electricity	$18,000.34	$9,306.28	$10,000.00	$9,842.39	$10,000.00
101-000-000-542-63-48-00	Street Lights - Repair & Maintenance	$10,116.34	$4,686.08	$2,000.00	$8,532.00	$5,000.00
101-000-000-542-64-10-00	Tr. Control - Salaries	$2,415.39	$1,202.48	$2,500.00	$317.52	$2,000.00
101-000-000-542-64-31-00	Tr. Control - Supplies	$1,250.13	$600.02	$1,000.00	$1,765.30	$1,000.00
101-000-000-542-64-40-01	Intergovernmental Professional Services	$9,698.17	$0.00	$1,000.00	$148.26	$500.00
101-000-000-542-64-48-00	Tr. Control - Repair & Maintenance	$1,334.97	$0.00	$200.00	$71.04	$200.00

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
101-000-000-542-66-10-00	Snow & Ice Contr. - Salaries	$954.00	$4,652.64	$6,000.00	$1,416.06	$6,000.00
101-000-000-542-66-31-00	Snow & Ice Contr. - Supplies	$1,852.08	$11.88	$2,000.00	$967.13	$5,000.00
101-000-000-542-66-48-00	Snow & Ice - Repair & Maintenance (Including Equipment)	$134.45	$1,766.32	$2,000.00	$2,238.16	$1,000.00
101-000-000-542-66-49-00	Snow & Ice Contr. - Miscellaneous	$0.00	$44.30	$200.00	$0.00	$200.00
101-000-000-542-67-10-00	St. Cleaning - Salaries	$1,421.69	$3,247.26	$5,000.00	$1,067.56	$2,000.00
101-000-000-542-67-31-00	St. Cleaning - Supplies	$69.99	$21.90	$300.00	$12.47	$300.00
101-000-000-542-67-40-00	Professional Services	$9,315.88	$655.21	$4,000.00	$1,982.25	$2,000.00
101-000-000-542-67-48-00	St. Cleaning - Repair &Maintenance (Including Equipment)	$0.00	$66.57	$250.00	$149.81	$0.00
101-000-000-542-71-10-00	Vegetation - Salaries	$25,339.18	$29,237.20	$30,000.00	$35,521.30	$24,000.00
101-000-000-542-71-31-00	Vegetation - Supplies	$2,353.49	$1,143.64	$2,500.00	$524.50	$1,000.00
101-000-000-542-71-40-00	Vegetation - Prof. Serv.	$0.00	$2,513.44	$1,500.00	$1,859.71	$1,500.00
101-000-000-542-71-42-00	Vegetation - Irrigation	$0.00	$0.00	$250.00	$366.79	$250.00
101-000-000-542-71-48-00	Vegetation-Repair &Maintenance (incld.equip.)	$2,146.24	$604.12	$1,500.00	$2,174.16	$1,500.00
101-000-000-542-75-10-00	Litter Control - Salaries	$2,572.36	$5,360.37	$5,000.00	$4,614.53	$5,000.00
101-000-000-542-75-31-00	Litter Control - Supplies	$253.16	$54.36	$500.00	$0.00	$250.00
101-000-000-542-90-35-00	Facil. - Sm. Tools & Equip.	$144.16	$95.66	$250.00	$0.00	$150.00
101-000-000-542-90-45-00	Facil. - Shop Rent	$600.00	$600.00	$600.00	$600.00	$600.00
	101-000-000-542 Total	**$138,421.67**	**$87,651.21**	**$112,750.00**	**$97,057.68**	**$99,050.00**
101-000-000-543-10-10-00	Administrative Salaries	$16,109.45	$17,813.25	$20,000.00	$18,977.72	$21,000.00
101-000-000-543-30-22-00	Uniforms	$119.87	$502.18	$100.00	$500.73	$500.00
101-000-000-543-30-31-00	Admin - Supplies	$5.73	$0.00	$50.00	$83.78	$100.00
101-000-000-543-30-32-00	Admin - Equipment/Software	$513.71	$149.26	$750.00	$164.43	$170.00
101-000-000-543-30-40-01	Intergovermental Professional Services	$0.00	$307.50	$900.00	$0.00	$2,000.00
101-000-000-543-30-41-00	Admin - Accounting Service Fees	$8,000.00	$6,000.00	$5,000.00	$5,000.00	$6,000.00
101-000-000-543-30-41-01	Admin - Legal	$206.50	$0.00	$0.00	$0.00	$0.00
101-000-000-543-30-41-02	Admin - Engineering	$322.76	$0.00	$200.00	$0.00	$0.00
101-000-000-543-30-42-00	Adm. - Communications	$0.00	$538.19	$500.00	$491.77	$500.00
	101-000-000-543 Total	**$25,278.02**	**$25,310.38**	**$27,500.00**	**$25,218.43**	**$30,270.00**
101-000-000-544-90-10-00	Overtime Earnings	$4,969.89	$7,781.03	$10,000.00	$4,576.37	$18,000.00
101-000-000-544-90-20-00	Regular Benefits	$43,255.86	$37,393.51	$35,000.00	$38,573.75	$43,000.00
	101-000-000-544 Total	**$48,225.75**	**$45,174.54**	**$45,000.00**	**$43,150.12**	**$61,000.00**
101-000-000-591-47-70-00	Subscription Based Contracts - SBITA Liability	$0.00	$86.18	$0.00	$201.93	$0.00
	101-000-000-591 Total	**$0.00**	**$86.18**	**$0.00**	**$201.93**	**$0.00**
101-000-000-595-63-60-00	Capital Outlay - Street Lights - Miscellaneous	$0.00	$33,623.00	$2,000.00	$0.00	$0.00
	101-000-000-595 Total	**$0.00**	**$33,623.00**	**$2,000.00**	**$0.00**	**$0.00**
101-000-000-597-19-00-46	Transfer Out TO 115-Insurance	$12,700.00	$13,000.00	$13,500.00	$13,500.00	$10,400.00
	101-000-000-597 Total	**$12,700.00**	**$13,000.00**	**$13,500.00**	**$13,500.00**	**$10,400.00**
	Fund Total	**$224,625.44**	**$204,845.31**	**$200,750.00**	**$179,128.16**	**$200,720.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
102 STREET IMPROVEMENT RESERVE REVENUES						
102-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$301,433.59	$332,872.16	$345,000.00	$348,279.54	$333,000.00
	102-000-000-308 Total	**$301,433.59**	**$332,872.16**	**$345,000.00**	**$348,279.54**	**$333,000.00**
102-000-000-316-40-00-00	Garbage/Solid Waste Utility Tax	$28,019.41	$34,183.78	$32,000.00	$35,261.06	$0.00
	102-000-000-316 Total	**$28,019.41**	**$34,183.78**	**$32,000.00**	**$35,261.06**	**$0.00**
102-000-000-333-20-20-51	Dept of Transportation - Fed STP	$0.00	$0.00	$100,000.00	$0.00	$0.00
	102-000-000-333 Total	**$0.00**	**$0.00**	**$100,000.00**	**$0.00**	**$0.00**
102-000-000-334-03-80-01	TIB - Street Maintenance Projects	$35,625.00	$0.00	$167,300.00	$159,638.00	$197,000.00
102-000-000-334-03-80-02	TIB - 2024 China Garden Road Project	$0.00	$68,076.50	$870,000.00	$562,613.99	$0.00
	102-000-000-334 Total	**$35,625.00**	**$68,076.50**	**$1,037,300.00**	**$722,251.99**	**$197,000.00**
102-000-000-361-11-00-00	Interest ON Investments	$15,582.38	$16,313.07	$15,000.00	$12,937.44	$10,000.00
	102-000-000-361 Total	**$15,582.38**	**$16,313.07**	**$15,000.00**	**$12,937.44**	**$10,000.00**
	Fund Total	**$380,660.38**	**$451,445.51**	**$1,529,300.00**	**$1,118,730.03**	**$540,000.00**
102 STREET IMPROVEMENT RESERVE EXPENDITURES						
102-000-000-543-30-40-01	Professional Services - Transit Study	$0.00	$0.00	$115,000.00	$0.00	$0.00
	102-000-000-543 Total	**$0.00**	**$0.00**	**$115,000.00**	**$0.00**	**$0.00**
102-000-000-595-30-63-00	Art. St. - Road Constr.	$0.00	$75,042.47	$797,000.00	$583,743.32	$0.00
102-000-000-595-30-63-01	Roadway Repairs & Maintenance	$21,388.22	$28,123.50	$227,000.00	$198,396.79	$236,125.00
	102-000-000-595 Total	**$21,388.22**	**$103,165.97**	**$1,024,000.00**	**$782,140.11**	**$236,125.00**
102-000-000-597-00-00-00	Operating Transfers-Out	$26,400.00	$0.00	$0.00	$0.00	$0.00
	102-000-000-597 Total	**$26,400.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$47,788.22**	**$103,165.97**	**$1,139,000.00**	**$782,140.11**	**$236,125.00**
103 SIDEWALK IMPROVEMENT RESERVE REVENUES						
103-000-000-308-51-00-00	Assigned Beginning Cash & Investment	$110,296.32	$52,536.31	$30,000.00	$30,929.53	$40,000.00
	103-000-000-308 Total	**$110,296.32**	**$52,536.31**	**$30,000.00**	**$30,929.53**	**$40,000.00**
103-000-000-334-03-80-04	TIB Grant Funding	$438,029.98	$0.00	$315,050.00	$238,115.00	$0.00
	103-000-000-334 Total	**$438,029.98**	**$0.00**	**$315,050.00**	**$238,115.00**	**$0.00**
103-000-000-361-11-00-00	Interest ON Investments	$2,903.99	$1,402.83	$1,500.00	$385.67	$1,000.00
	103-000-000-361 Total	**$2,903.99**	**$1,402.83**	**$1,500.00**	**$385.67**	**$1,000.00**
103-000-000-368-10-00-00	Sidewalk-Payment IN Lieu of	$48,314.05	$17,465.25	$20,000.00	$12,596.15	$20,000.00
	103-000-000-368 Total	**$48,314.05**	**$17,465.25**	**$20,000.00**	**$12,596.15**	**$20,000.00**
103-000-000-397-00-00-00	Transfers IN	$0.00	$0.00	$0.00	$0.00	$0.00
	103-000-000-397 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$599,544.34**	**$71,404.39**	**$366,550.00**	**$282,026.35**	**$61,000.00**
103 SIDEWALK IMPROVEMENT RESERVE EXPENDITURES						
103-000-000-595-61-63-00	Sidewalks New Construction	$547,008.03	$24,170.25	$331,610.00	$244,739.65	$0.00
103-000-000-595-61-63-01	Sidewalk Repair - Maintenance	$0.00	$16,304.61	$10,000.00	$107.07	$10,000.00
	103-000-000-595 Total	**$547,008.03**	**$40,474.86**	**$341,610.00**	**$244,846.72**	**$10,000.00**
	Fund Total	**$547,008.03**	**$40,474.86**	**$341,610.00**	**$244,846.72**	**$10,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
	104 CRIMINAL JUSTICE REVENUES					
104-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$30,986.99	$20,642.00	$15,000.00	$24,215.96	$45,000.00
104-000-000-308-51-00-01	Assigned Beginning Cash & Investments - Donations	$0.00	$18,868.69	$15,000.00	$18,194.14	$0.00
	104-000-000-308 Total	**$30,986.99**	**$39,510.69**	**$30,000.00**	**$42,410.10**	**$45,000.00**
104-000-000-313-15-00-01	Public Safety- Special Purpose Sales Taxes	$81,877.19	$68,746.91	$85,000.00	$82,650.61	$80,000.00
	104-000-000-313 Total	**$81,877.19**	**$68,746.91**	**$85,000.00**	**$82,650.61**	**$80,000.00**
104-000-000-334-03-51-01	Traffic Safety Commission Grant	$2,113.36	$0.00	$2,500.00	$0.00	$2,500.00
	104-000-000-334 Total	**$2,113.36**	**$0.00**	**$2,500.00**	**$0.00**	**$2,500.00**
104-000-000-336-06-21-00	Criminal Justice-Population	$1,108.52	$1,173.38	$1,300.00	$1,273.03	$1,300.00
104-000-000-336-06-26-00	Cj-Cted Programs 1-3	$3,912.45	$4,122.52	$4,425.00	$4,455.41	$4,450.00
104-000-000-336-06-51-00	Crim Jus - Dui-Cities	$212.09	$298.87	$500.00	$311.29	$500.00
	104-000-000-336 Total	**$5,233.06**	**$5,594.77**	**$6,225.00**	**$6,039.73**	**$6,250.00**
104-000-000-361-11-00-00	Interest ON Investments	$1,288.75	$2,145.53	$2,000.00	$1,895.63	$1,500.00
	104-000-000-361 Total	**$1,288.75**	**$2,145.53**	**$2,000.00**	**$1,895.63**	**$1,500.00**
104-000-000-367-00-00-00	Private Contributions	$14,033.83	$10,883.34	$12,000.00	$15,394.10	$12,000.00
	104-000-000-367 Total	**$14,033.83**	**$10,883.34**	**$12,000.00**	**$15,394.10**	**$12,000.00**
104-000-000-369-30-00-00	Confiscated/forfeit Prop	$0.00	$0.00	$200.00	$0.00	$200.00
	104-000-000-369 Total	**$0.00**	**$0.00**	**$200.00**	**$0.00**	**$200.00**
104-000-000-395-10-00-00	Sale of Assets-Police Equip.	$3,005.00	$0.00	$0.00	$0.00	$0.00
	104-000-000-395 Total	**$3,005.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$138,538.18**	**$126,881.24**	**$137,925.00**	**$148,390.17**	**$147,450.00**
	104 CRIMINAL JUSTICE EXPENDITURES					
104-000-000-521-20-35-00	Tools & Minor Equipment	$0.00	$0.00	$2,000.00	$1,081.14	$2,000.00
104-000-000-521-30-49-00	Youth Program Costs	$10,390.61	$11,557.89	$10,000.00	$9,404.29	$10,000.00
104-000-000-521-40-49-00	Miscellaneous	$0.00	$0.00	$0.00	$200.00	$0.00
	104-000-000-521 Total	**$10,390.61**	**$11,557.89**	**$12,000.00**	**$10,685.43**	**$12,000.00**
104-000-000-565-50-41-00	Domestic Violence	$625.00	$375.00	$500.00	$500.00	$500.00
	104-000-000-565 Total	**$625.00**	**$375.00**	**$500.00**	**$500.00**	**$500.00**
104-000-000-594-21-64-00	Capital Outlay - Police Equipment	$6,134.69	$3,791.34	$5,000.00	$0.00	$0.00
	104-000-000-594 Total	**$6,134.69**	**$3,791.34**	**$5,000.00**	**$0.00**	**$0.00**
104-000-000-597-00-00-10	Transfer Out - Pub Safety ST - GFCF 215/315	$81,877.19	$68,746.91	$85,000.00	$82,650.61	$80,000.00
	104-000-000-597 Total	**$81,877.19**	**$68,746.91**	**$85,000.00**	**$82,650.61**	**$80,000.00**
	Fund Total	**$99,027.49**	**$84,471.14**	**$102,500.00**	**$93,836.04**	**$92,500.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
105 TRANSIENT TAX-TOURISM FUND REVENUES						
105-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$139,477.22	$152,094.14	$168,600.00	$175,749.89	$144,000.00
105-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$0.00	$0.00	$4,100.00	$0.00	$0.00
105-000-000-308-51-00-01	Assigned Beginning Cash & Investments - Donations-Non Restricted	$0.00	$0.00	$2,300.00	$2,216.24	$2,000.00
	105-000-000-308 Total	**$139,477.22**	**$152,094.14**	**$175,000.00**	**$177,966.13**	**$146,000.00**
105-000-000-313-31-00-00	Hotel/motel Transient Tax	$61,426.22	$58,360.03	$65,000.00	$53,535.75	$55,000.00
	105-000-000-313 Total	**$61,426.22**	**$58,360.03**	**$65,000.00**	**$53,535.75**	**$55,000.00**
105-000-000-337-01-51-00	Cowlitz County-Interlocal Agr	$0.00	$36,000.00	$0.00	$30,000.00	$0.00
105-000-000-337-01-51-01	Cowlitz County Tourism Event Grant	$0.00	$0.00	$8,000.00	$8,000.00	$0.00
	105-000-000-337 Total	**$0.00**	**$36,000.00**	**$8,000.00**	**$38,000.00**	**$0.00**
105-000-000-341-70-00-00	Sale of Merchandise	$61.25	$28.00	$100.00	$19.00	$100.00
105-000-000-341-70-01-00	Sale of Books	$0.00	$47.54	$100.00	$0.00	$100.00
	105-000-000-341 Total	**$61.25**	**$75.54**	**$200.00**	**$19.00**	**$200.00**
105-000-000-347-40-00-01	Event Revenues	$690.00	$2,195.00	$2,500.00	$1,025.00	$0.00
	105-000-000-347 Total	**$690.00**	**$2,195.00**	**$2,500.00**	**$1,025.00**	**$0.00**
105-000-000-361-11-00-00	Interest ON Investments	$7,175.15	$7,784.07	$6,500.00	$3,002.44	$4,000.00
	105-000-000-361 Total	**$7,175.15**	**$7,784.07**	**$6,500.00**	**$3,002.44**	**$4,000.00**
105-000-000-367-11-00-03	Donations - Community Events	$0.00	$2,350.00	$4,000.00	$3,850.00	$0.00
	105-000-000-367 Total	**$0.00**	**$2,350.00**	**$4,000.00**	**$3,850.00**	**$0.00**
	Fund Total	**$208,829.84**	**$258,858.78**	**$261,200.00**	**$277,398.32**	**$205,200.00**
105 TRANSIENT TAX-TOURISM FUND EXPENDITURES						
105-000-000-557-30-10-00	Tourism Activity Salaries	$7,601.87	$7,594.80	$7,000.00	$11,070.70	$6,500.00
105-000-000-557-30-10-01	Tourism Administration Salaries	$0.00	$3,144.79	$8,000.00	$13,117.14	$3,800.00
105-000-000-557-30-20-00	Tourism Related Benefits	$2,604.30	$3,575.76	$7,000.00	$8,914.15	$5,200.00
105-000-000-557-30-31-00	Tourism Books - Pins - Merchandise	$105.84	$61.48	$300.00	$22.82	$200.00
105-000-000-557-30-31-01	Tourism Supplies-Equipment	$0.00	$3,256.43	$0.00	$0.00	$0.00
105-000-000-557-30-40-01	City Tourism Events/Projects	$10,897.74	$15,158.20	$21,100.00	$15,452.85	$0.00
105-000-000-557-30-40-02	Kalama Marketing Efforts	$694.66	$683.00	$700.00	$756.30	$2,000.00
105-000-000-557-30-41-01	Webpage Marketing	$98.45	$105.35	$1,750.00	$1,750.00	$2,000.00
105-000-000-557-30-41-02	Professional Services - Fire etc	$0.00	$0.00	$5,400.00	$5,200.00	$0.00
105-000-000-557-30-49-01	C.E.D.C.	$500.00	$500.00	$500.00	$500.00	$750.00
	105-000-000-557 Total	**$22,502.86**	**$34,079.81**	**$51,750.00**	**$56,783.96**	**$20,450.00**
105-000-000-573-90-49-00	Special Events	$33,017.33	$45,512.25	$38,600.00	$40,166.00	$27,500.00
	105-000-000-573 Total	**$33,017.33**	**$45,512.25**	**$38,600.00**	**$40,166.00**	**$27,500.00**
105-000-000-591-73-70-02	Subscription Based Contracts-SBITA Liability	$1,215.51	$1,300.59	$0.00	$0.00	$0.00
	105-000-000-591 Total	**$1,215.51**	**$1,300.59**	**$0.00**	**$0.00**	**$0.00**
105-000-000-594-75-60-00	Capital Project - Tourism	$0.00	$0.00	$13,100.00	$2,300.00	$0.00
	105-000-000-594 Total	**$0.00**	**$0.00**	**$13,100.00**	**$2,300.00**	**$0.00**
	Fund Total	**$56,735.70**	**$80,892.65**	**$103,450.00**	**$99,249.96**	**$47,950.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
106 COMMUNITY BUILDING RESERVE REVENUES						
106-000-000-308-51-00-00	Assigned Beginning Net Cash &	$21,758.72	$22,902.64	$12,000.00	$14,169.31	$13,000.00
	106-000-000-308 Total	**$21,758.72**	**$22,902.64**	**$12,000.00**	**$14,169.31**	**$13,000.00**
106-000-000-334-00-10-00	State Legislature Capital Budget Award	$0.00	$0.00	$60,000.00	$60,000.00	$0.00
	106-000-000-334 Total	**$0.00**	**$0.00**	**$60,000.00**	**$60,000.00**	**$0.00**
106-000-000-361-11-00-00	Interest ON Investments	$1,143.92	$1,187.78	$1,200.00	$505.48	$100.00
	106-000-000-361 Total	**$1,143.92**	**$1,187.78**	**$1,200.00**	**$505.48**	**$100.00**
106-000-000-367-11-00-01	Private Donations	$0.00	$0.00	$0.00	$0.00	$0.00
	106-000-000-367 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
106-000-000-397-00-00-00	Transfer IN From General Fund Reserve	$0.00	$0.00	$35,000.00	$28,000.00	$0.00
	106-000-000-397 Total	**$0.00**	**$0.00**	**$35,000.00**	**$28,000.00**	**$0.00**
	Fund Total	**$22,902.64**	**$24,090.42**	**$108,200.00**	**$102,674.79**	**$13,100.00**
106 COMMUNITY BUILDING RESERVE EXPENDITURES						
106-000-000-594-75-64-00	Capital Improvements	$0.00	$1,552.53	$0.00	$0.00	$0.00
106-000-000-594-75-64-01	Capital Improvements - Professional Services	$0.00	$8,368.58	$70,000.00	$61,631.42	$0.00
	106-000-000-594 Total	**$0.00**	**$9,921.11**	**$70,000.00**	**$61,631.42**	**$0.00**
106-000-000-597-00-00-00	Operating Transfers Out	$0.00	$0.00	$35,000.00	$28,000.00	$0.00
	106-000-000-597 Total	**$0.00**	**$0.00**	**$35,000.00**	**$28,000.00**	**$0.00**
	Fund Total	**$0.00**	**$9,921.11**	**$105,000.00**	**$89,631.42**	**$0.00**
107 WAGE & BENEFIT RESERVE REVENUES						
107-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$118,299.37	$142,845.25	$139,000.00	$137,131.20	$97,360.00
	107-000-000-308 Total	**$118,299.37**	**$142,845.25**	**$139,000.00**	**$137,131.20**	**$97,360.00**
107-000-000-361-11-00-00	Interest ON Investments	$4,545.88	$4,285.95	$4,000.00	$3,863.60	$3,000.00
	107-000-000-361 Total	**$4,545.88**	**$4,285.95**	**$4,000.00**	**$3,863.60**	**$3,000.00**
107-000-000-397-00-00-00	Transfer IN From General Fund	$10,000.00	$10,000.00	$10,000.00	$0.00	$10,000.00
107-000-000-397-00-00-01	Transfer IN From Public Works	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
	107-000-000-397 Total	**$20,000.00**	**$20,000.00**	**$20,000.00**	**$10,000.00**	**$20,000.00**
	Fund Total	**$142,845.25**	**$167,131.20**	**$163,000.00**	**$150,994.80**	**$120,360.00**
107 WAGE & BENEFIT RESERVE EXPENDITURES						
107-000-000-597-00-00-00	Operating Transfers Out	$0.00	$30,000.00	$50,000.00	$50,000.00	$50,000.00
	107-000-000-597 Total	**$0.00**	**$30,000.00**	**$50,000.00**	**$50,000.00**	**$50,000.00**
	Fund Total	**$0.00**	**$30,000.00**	**$50,000.00**	**$50,000.00**	**$50,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
108 PARKS IMPROVEMENT RESERVE REVENUES						
108-000-000-308-41-00-00	Committed Beginning Cash and	$0.00	$58,861.03	$0.00	$60,239.69	$0.00
108-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$36,578.90	$4,646.41	$67,500.00	$0.00	$42,000.00
108-000-000-308-51-00-01	Assigned Ending Balance - P&R	$0.00	$0.00	$0.00	$5,439.17	$0.00
	108-000-000-308 Total	**$36,578.90**	**$63,507.44**	**$67,500.00**	**$65,678.86**	**$42,000.00**
108-000-000-345-81-00-01	Parks-Payment IN Lieu Of/rw-1	$23,800.00	$0.00	$2,000.00	$0.00	$0.00
	108-000-000-345 Total	**$23,800.00**	**$0.00**	**$2,000.00**	**$0.00**	**$0.00**
108-000-000-347-60-00-00	Parks & Rec Program Fees	$3,465.00	$7,936.00	$7,000.00	$11,413.76	$0.00
	108-000-000-347 Total	**$3,465.00**	**$7,936.00**	**$7,000.00**	**$11,413.76**	**$0.00**
108-000-000-361-11-00-00	Interest ON Investments	$2,369.54	$3,129.38	$2,500.00	$2,175.79	$1,500.00
	108-000-000-361 Total	**$2,369.54**	**$3,129.38**	**$2,500.00**	**$2,175.79**	**$1,500.00**
	Fund Total	**$66,213.44**	**$74,572.82**	**$79,000.00**	**$79,268.41**	**$43,500.00**
108 PARKS IMPROVEMENT RESERVE EXPENDITURES						
108-000-000-571-20-40-00	Parks & Recreation Services	$2,706.00	$4,680.00	$7,000.00	$7,863.23	$0.00
	108-000-000-571 Total	**$2,706.00**	**$4,680.00**	**$7,000.00**	**$7,863.23**	**$0.00**
108-000-000-576-80-10-00	Parks & Recreation - Salaries	$0.00	$1,744.14	$7,000.00	$7,340.14	$5,000.00
108-000-000-576-80-20-00	Parks & Recreation Benefits	$0.00	$719.10	$3,000.00	$3,274.82	$2,200.00
	108-000-000-576 Total	**$0.00**	**$2,463.24**	**$10,000.00**	**$10,614.96**	**$7,200.00**
108-000-000-594-76-61-01	Capital Expenditure - Park Development	$0.00	$1,750.72	$11,000.00	$8,365.31	$0.00
108-000-000-594-76-63-01	Capital Expenditure - Other Improvements/RW1	$0.00	$0.00	$13,300.00	$10,355.07	$2,000.00
	108-000-000-594 Total	**$0.00**	**$1,750.72**	**$24,300.00**	**$18,720.38**	**$2,000.00**
	Fund Total	**$2,706.00**	**$8,893.96**	**$41,300.00**	**$37,198.57**	**$9,200.00**
109 AFFORDABLE HOUSING REVENUES						
109-000-000-308-31-00-00	Restricted Beginning Cash &	$34,674.39	$44,173.14	$52,500.00	$53,006.20	$63,000.00
	109-000-000-308 Total	**$34,674.39**	**$44,173.14**	**$52,500.00**	**$53,006.20**	**$63,000.00**
109-000-000-313-27-00-00	Affordable & Supplemental Housing Sales Tax	$5,292.90	$3,779.34	$4,455.00	$4,996.93	$4,455.00
	109-000-000-313 Total	**$5,292.90**	**$3,779.34**	**$4,455.00**	**$4,996.93**	**$4,455.00**
109-000-000-341-26-00-00	Recording Surcharge - Affordable	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
	109-000-000-341 Total	**$3,000.00**	**$3,000.00**	**$3,000.00**	**$3,000.00**	**$3,000.00**
109-000-000-361-11-00-00	Interest on Investments	$1,205.85	$2,053.72	$2,500.00	$3,451.38	$2,000.00
	109-000-000-361 Total	**$1,205.85**	**$2,053.72**	**$2,500.00**	**$3,451.38**	**$2,000.00**
	Fund Total	**$44,173.14**	**$53,006.20**	**$62,455.00**	**$64,454.51**	**$72,455.00**
109 AFFORDABLE HOUSING EXPENDITURES						
	109-000-000 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
	110 LIBRARY REVENUES					
110-000-000-308-51-00-00	Assigned Beginning Cash &	$12,455.41	$7,392.46	$10,000.00	$6,615.68	$0.00
110-000-000-308-51-00-01	Assigned Beginning Cash &	$0.00	$0.00	$2,000.00	$6,075.00	$4,000.00
	110-000-000-308 Total	**$12,455.41**	**$7,392.46**	**$12,000.00**	**$12,690.68**	**$4,000.00**
110-000-000-333-45-31-00	LSTA Technology Grant	$675.75	$0.00	$0.00	$675.75	$0.00
	110-000-000-333 Total	**$675.75**	**$0.00**	**$0.00**	**$675.75**	**$0.00**
110-000-000-341-70-01-00	Sale of Books	$94.93	$0.00	$50.00	$0.00	$100.00
110-000-000-341-81-00-00	Printing & Copying Charges	$921.15	$714.80	$1,000.00	$829.65	$1,000.00
	110-000-000-341 Total	**$1,016.08**	**$714.80**	**$1,050.00**	**$829.65**	**$1,100.00**
110-000-000-347-20-00-00	Library Users Fees	$3,915.00	$4,415.00	$4,550.00	$4,600.00	$4,500.00
	110-000-000-347 Total	**$3,915.00**	**$4,415.00**	**$4,550.00**	**$4,600.00**	**$4,500.00**
110-000-000-359-00-00-00	Library Fines	$40.00	$0.00	$100.00	$40.00	$50.00
	110-000-000-359 Total	**$40.00**	**$0.00**	**$100.00**	**$40.00**	**$50.00**
110-000-000-361-11-00-00	Interest ON Investments	$94.70	$57.79	$100.00	$62.39	$100.00
	110-000-000-361 Total	**$94.70**	**$57.79**	**$100.00**	**$62.39**	**$100.00**
110-000-000-367-11-00-02	Folk/Amalak Donations	$0.00	$3,250.00	$3,000.00	$3,400.00	$2,900.00
110-000-000-367-11-00-03	Bluescope Grant	$4,437.50	$4,300.00	$3,675.00	$0.00	$3,000.00
110-000-000-367-19-00-00	Donations	$323.00	$296.35	$775.00	$0.00	$0.00
	110-000-000-367 Total	**$4,760.50**	**$7,846.35**	**$7,450.00**	**$3,400.00**	**$5,900.00**
110-000-000-369-91-00-00	Other Miscellaneous Revenue	$12.00	$32.80	$100.00	$0.25	$100.00
	110-000-000-369 Total	**$12.00**	**$32.80**	**$100.00**	**$0.25**	**$100.00**
110-000-000-397-00-00-00	Operating Transfers-IN	$0.00	$0.00	$0.00	$0.00	$0.00
110-000-000-397-72-55-00	General Funds For Library	$82,500.00	$85,000.00	$85,000.00	$85,000.00	$92,300.00
	110-000-000-397 Total	**$82,500.00**	**$85,000.00**	**$85,000.00**	**$85,000.00**	**$92,300.00**
	Fund Total	**$105,469.44**	**$105,459.20**	**$110,350.00**	**$107,298.72**	**$108,050.00**
	110 LIBRARY EXPENDITURES					
110-000-000-572-21-10-00	Library - Salaries	$38,485.53	$43,976.10	$45,000.00	$44,727.90	$45,000.00
110-000-000-572-21-20-00	Library - Benefits	$5,385.70	$6,264.52	$6,000.00	$5,822.69	$7,700.00
110-000-000-572-21-31-00	Supplies	$1,453.21	$911.98	$1,000.00	$1,069.17	$1,000.00
110-000-000-572-21-31-01	Special Programs And Events	$1,673.38	$1,075.80	$3,000.00	$1,534.81	$1,500.00
110-000-000-572-21-40-00	Miscellaneous	$324.84	$434.25	$500.00	$391.89	$500.00
110-000-000-572-21-41-00	Professional Services	$3,580.90	$3,786.27	$5,400.00	$6,294.32	$5,000.00
110-000-000-572-21-42-00	Communications	$1,240.19	$1,341.21	$1,300.00	$1,492.76	$1,400.00
110-000-000-572-21-43-00	Travel	$0.00	$240.00	$300.00	$0.00	$300.00
110-000-000-572-21-45-00	Rents & Leases	$249.35	$0.00	$800.00	$0.00	$1,000.00
110-000-000-572-21-47-00	Utilities	$5,286.35	$4,661.35	$6,000.00	$4,677.88	$5,500.00
110-000-000-572-21-48-00	Maintenance - Equipment	$9,371.80	$6,251.57	$6,000.00	$5,161.63	$6,500.00
110-000-000-572-21-48-01	Maintenance - Facilities	$13,169.29	$6,573.54	$7,500.00	$8,607.59	$7,300.00
110-000-000-572-21-49-00	Miscellaneous Maintenance	$44.17	$0.00	$300.00	$126.81	$300.00
	110-000-000-572 Total	**$80,264.71**	**$75,516.59**	**$83,100.00**	**$79,907.45**	**$83,000.00**
110-000-000-591-72-70-02	Subscription Based Contracts-SBITA Liability	$675.75	$697.30	$100.00	$50.48	$510.00
	110-000-000-591 Total	**$675.75**	**$697.30**	**$100.00**	**$50.48**	**$510.00**
110-000-000-594-72-62-00	Capital Outlay - Computer	$4,437.50	$0.00	$0.00	$2,322.00	$0.00
110-000-000-594-72-64-00	Capital Outlay - Books	$4,428.71	$4,783.28	$5,000.00	$4,002.67	$5,000.00
110-000-000-594-72-64-01	Capital Outlay - Books from Donations - Folk	$1,470.31	$825.47	$1,000.00	$114.95	$1,000.00
110-000-000-594-72-64-02	Library Grant/Special Projects	$0.00	$945.88	$0.00	$1,746.79	$0.00
	110-000-000-594 Total	**$10,336.52**	**$6,554.63**	**$6,000.00**	**$8,186.41**	**$6,000.00**
110-000-000-597-19-00-46	Transfer Out TO 115-Insurance	$6,800.00	$10,000.00	$12,000.00	$12,000.00	$14,500.00
	110-000-000-597 Total	**$6,800.00**	**$10,000.00**	**$12,000.00**	**$12,000.00**	**$14,500.00**
	Fund Total	**$98,076.98**	**$92,768.52**	**$101,200.00**	**$100,144.34**	**$104,010.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
113 COMMUNITY BUILDING REVENUES						
113-000-000-308-51-00-00	Assigned Beginning Cash &	$6,179.38	$1,579.79	$150.00	$234.54	$2,000.00
113-000-000-308-51-00-01	Assigned Beg Cash & Investments Security Deposits	$0.00	$400.00	$0.00	$400.00	$0.00
	113-000-000-308 Total	**$6,179.38**	**$1,979.79**	**$150.00**	**$634.54**	**$2,000.00**
113-000-000-361-11-00-00	Interest ON Investments	$132.16	$6.75	$50.00	$0.00	$0.00
	113-000-000-361 Total	**$132.16**	**$6.75**	**$50.00**	**$0.00**	**$0.00**
113-000-000-362-40-00-00	Building Rental Fees	$28,237.17	$23,140.50	$25,000.00	$19,861.75	$0.00
	113-000-000-362 Total	**$28,237.17**	**$23,140.50**	**$25,000.00**	**$19,861.75**	**$0.00**
113-000-000-369-91-00-00	Other Miscellaneous Revenue	$260.00	$0.00	$0.00	$0.00	$0.00
	113-000-000-369 Total	**$260.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
113-000-000-382-10-00-00	Community Bldg-Security Dep.	$7,802.83	$5,906.50	$6,000.00	$6,400.00	$0.00
	113-000-000-382 Total	**$7,802.83**	**$5,906.50**	**$6,000.00**	**$6,400.00**	**$0.00**
113-000-000-397-00-06-00	Transfer From General Fund	$12,000.00	$31,000.00	$30,000.00	$30,000.00	$25,000.00
	113-000-000-397 Total	**$12,000.00**	**$31,000.00**	**$30,000.00**	**$30,000.00**	**$25,000.00**
	Fund Total	**$54,611.54**	**$62,033.54**	**$61,200.00**	**$56,896.29**	**$27,000.00**
113 COMMUNITY BUILDING EXPENDITURES						
113-000-000-518-20-10-00	Salaries - Community Building	$3,070.92	$5,042.41	$7,000.00	$10,078.72	$700.00
113-000-000-518-20-20-00	Benefits	$1,315.60	$1,974.22	$3,000.00	$4,441.57	$300.00
113-000-000-518-20-31-00	Operating Supplies - Comm. Bldg.	$1,519.54	$1,237.11	$1,200.00	$1,051.23	$100.00
113-000-000-518-20-41-00	Professional Services	$0.00	$0.00	$0.00	$967.01	$1,000.00
113-000-000-518-20-47-00	Utilities - Community Building	$14,819.82	$19,285.83	$16,000.00	$13,430.33	$4,700.00
113-000-000-518-20-48-00	Building Maintenance - Community Building	$11,453.04	$13,905.68	$12,000.00	$9,370.04	$700.00
	113-000-000-518 Total	**$32,178.92**	**$41,445.25**	**$39,200.00**	**$39,338.90**	**$7,500.00**
113-000-000-582-10-00-00	Community Building - Deposit Refunds	$7,852.83	$6,953.75	$6,000.00	$6,125.00	$0.00
	113-000-000-582 Total	**$7,852.83**	**$6,953.75**	**$6,000.00**	**$6,125.00**	**$0.00**
113-000-000-597-19-00-46	Transfer Out TO 115-Insurance	$12,600.00	$13,000.00	$16,000.00	$7,666.66	$17,500.00
	113-000-000-597 Total	**$12,600.00**	**$13,000.00**	**$16,000.00**	**$7,666.66**	**$17,500.00**
	Fund Total	**$52,631.75**	**$61,399.00**	**$61,200.00**	**$53,130.56**	**$25,000.00**
115 DESIGNATED RESERVES REVENUES						
115-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$277,733.24	$324,186.97	$350,000.00	$353,502.51	$260,000.00
	115-000-000-308 Total	**$277,733.24**	**$324,186.97**	**$350,000.00**	**$353,502.51**	**$260,000.00**
115-000-000-361-11-00-00	Interest ON Investments	$8,830.67	$10,131.82	$6,500.00	$6,183.94	$0.00
	115-000-000-361 Total	**$8,830.67**	**$10,131.82**	**$6,500.00**	**$6,183.94**	**$0.00**
115-000-000-397-00-00-01	Transfer from Reserves	$0.00	$24,000.00	$0.00	$0.00	$0.00
115-000-000-397-00-00-41	Op.transfers In-Audit Costs	$12,000.00	$16,000.00	$16,000.00	$9,000.00	$16,000.00
115-000-000-397-00-00-46	Op. Transfers IN - Insuranc	$304,150.00	$342,800.00	$369,200.00	$245,866.33	$474,810.00
	115-000-000-397 Total	**$316,150.00**	**$382,800.00**	**$385,200.00**	**$254,866.33**	**$490,810.00**
	Fund Total	**$602,713.91**	**$717,118.79**	**$741,700.00**	**$614,552.78**	**$750,810.00**
115 DESIGNATED RESERVES EXPENDITURES						
115-000-000-514-23-41-00	Audit Costs	$0.00	$32,387.94	$0.00	$0.00	$37,000.00
	115-000-000-514 Total	**$0.00**	**$32,387.94**	**$0.00**	**$0.00**	**$37,000.00**
115-000-000-518-90-49-00	Insurance Costs	$278,526.94	$331,228.34	$353,000.00	$352,280.15	$353,000.00
	115-000-000-518 Total	**$278,526.94**	**$331,228.34**	**$353,000.00**	**$352,280.15**	**$353,000.00**
	Fund Total	**$278,526.94**	**$363,616.28**	**$353,000.00**	**$352,280.15**	**$390,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
116 REAL ESTATE EXCISE TAX - CAPITAL IMPROVEMENT REVENUES						
116-000-000-308-31-00-00	Restricted Beginning Cash & Intvestments	$192,325.65	$310,798.83	$0.00	$0.00	$74,000.00
116-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$50,000.00	$0.00	$280,000.00	$229,463.34	$0.00
	116-000-000-308 Total	**$242,325.65**	**$310,798.83**	**$280,000.00**	**$229,463.34**	**$74,000.00**
116-000-000-318-34-00-00	Local City Excise (r.e.) Taxes	$98,634.74	$90,858.49	$85,000.00	$48,652.14	$60,000.00
	116-000-000-318 Total	**$98,634.74**	**$90,858.49**	**$85,000.00**	**$48,652.14**	**$60,000.00**
116-000-000-361-11-00-00	Interest ON Investments	$13,744.39	$11,697.53	$5,000.00	$4,610.12	$1,000.00
116-000-000-361-40-00-00	Excise Tax Interest	$0.00	$0.00	$50.00	$0.00	$0.00
	116-000-000-361 Total	**$13,744.39**	**$11,697.53**	**$5,050.00**	**$4,610.12**	**$1,000.00**
116-000-000-369-91-00-00	Miscellaneous Revenues	$0.00	$0.00	$0.00	$7,795.48	$0.00
	116-000-000-369 Total	**$0.00**	**$0.00**	**$0.00**	**$7,795.48**	**$0.00**
116-000-000-381-10-00-01	Interfund Loan from Fund 415	$0.00	$250,000.00	$0.00	$0.00	$0.00
	116-000-000-381 Total	**$0.00**	**$250,000.00**	**$0.00**	**$0.00**	**$0.00**
116-000-000-397-00-02-76	Transfer In - GFCF Fund from 215	$0.00	$123,000.00	$0.00	$0.00	$0.00
	116-000-000-397 Total	**$0.00**	**$123,000.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$354,704.78**	**$786,354.85**	**$370,050.00**	**$290,521.08**	**$135,000.00**
116 REAL ESTATE EXCISE TAX - CAPITAL IMPROVEMENT REVENUES						
116-000-000-581-20-00-01	Interfund Loan Repayment - CH Reno	$0.00	$0.00	$52,500.00	$53,819.06	$54,000.00
	116-000-000-581 Total	**$0.00**	**$0.00**	**$52,500.00**	**$53,819.06**	**$54,000.00**
116-000-000-592-18-00-01	Interfund Loan Interest Pmt- CH Reno	$0.00	$0.00	$13,500.00	$12,180.94	$12,250.00
	116-000-000-592 Total	**$0.00**	**$0.00**	**$13,500.00**	**$12,180.94**	**$12,250.00**
116-000-000-594-11-60-00	Capital Improvement Projects-Police	$5,718.49	$0.00	$0.00	$0.00	$0.00
116-000-000-594-11-60-02	Capital Improvement Projects - Library	$3,455.96	$0.00	$0.00	$0.00	$0.00
116-000-000-594-11-60-03	Capital Improvement Project - City Hall	$34,731.50	$556,891.51	$300,000.00	$151,815.21	$0.00
	116-000-000-594 Total	**$43,905.95**	**$556,891.51**	**$300,000.00**	**$151,815.21**	**$0.00**
	Fund Total	**$43,905.95**	**$556,891.51**	**$366,000.00**	**$217,815.21**	**$66,250.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
135 GENERAL FUND RESERVE REVENUES						
135-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$34,813.93	$34,722.93	$0.00	$0.00	$0.00
135-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$112,500.00	$99,000.00	$80,000.00	$80,000.00	$0.00
135-000-000-308-91-00-00	Unassigned Beginning Cash & Investments	$612,723.78	$656,150.37	$170,000.00	$392,116.41	$325,000.00
	135-000-000-308 Total	**$760,037.71**	**$789,873.30**	**$250,000.00**	**$472,116.41**	**$325,000.00**
135-000-000-361-11-00-00	Interest ON Investments	$17,535.59	$24,091.16	$20,000.00	$14,949.57	$5,000.00
135-000-000-361-40-00-01	Interfund Loan Interest	$1,370.52	$2,222.96	$1,500.00	$1,566.90	$2,750.00
	135-000-000-361 Total	**$18,906.11**	**$26,314.12**	**$21,500.00**	**$16,516.47**	**$7,750.00**
135-000-000-369-91-00-00	Other Miscellaneous Revenue	$0.00	$0.00	$0.00	$10,048.09	$0.00
	135-000-000-369 Total	**$0.00**	**$0.00**	**$0.00**	**$10,048.09**	**$0.00**
135-000-000-381-20-00-00	Inter Fund Loan Repayment	$28,629.48	$53,936.92	$237,400.00	$74,433.10	$99,825.00
	135-000-000-381 Total	**$28,629.48**	**$53,936.92**	**$237,400.00**	**$74,433.10**	**$99,825.00**
135-000-000-397-00-06-00	Transfer From General Fund	$50,000.00	$0.00	$0.00	$0.00	$0.00
	135-000-000-397 Total	**$50,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$857,573.30**	**$870,124.34**	**$508,900.00**	**$573,114.07**	**$432,575.00**
135 GENERAL FUND RESERVE EXPENDITURES						
135-000-000-581-11-00-01	Interfund Loan TO 106 - CB Reserve	$0.00	$0.00	$35,000.00	$28,000.00	$0.00
135-000-000-581-11-00-02	Interfund Loan to General Fund	$67,700.00	$69,500.00	$230,000.00	$217,600.00	$0.00
	135-000-000-581 Total	**$67,700.00**	**$69,500.00**	**$265,000.00**	**$245,600.00**	**$0.00**
135-000-000-594-11-64-00	Other General Capital Outlay	$0.00	$188,610.50	$0.00	$0.00	$0.00
135-000-000-594-14-64-00	Capital Outlay - Equipment	$0.00	$81,174.50	$0.00	$0.00	$0.00
	135-000-000-594 Total	**$0.00**	**$269,785.00**	**$0.00**	**$0.00**	**$0.00**
135-000-000-597-00-00-00	Operating Transfer Out	$0.00	$58,722.93	$0.00	$0.00	$0.00
	135-000-000-597 Total	**$0.00**	**$58,722.93**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$67,700.00**	**$398,007.93**	**$265,000.00**	**$245,600.00**	**$0.00**
215 GENERAL FUND CAPITAL FACILITES DEBT SERVICE REVENUES						
215-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$364,495.91	$431,512.06	$375,000.00	$386,636.52	$430,000.00
	215-000-000-308 Total	**$364,495.91**	**$431,512.06**	**$375,000.00**	**$386,636.52**	**$430,000.00**
215-000-000-316-40-00-01	Water Utility Tax - GFCF	$71,371.93	$85,916.64	$88,200.00	$86,540.79	$57,500.00
215-000-000-316-40-00-02	Sewer Utility Tax GFCF	$77,358.57	$80,270.56	$88,200.00	$75,558.45	$56,875.00
215-000-000-316-40-00-03	Solid Waste Utility Tax GFCF	$18,679.60	$22,789.20	$20,000.00	$20,200.91	$13,125.00
	215-000-000-316 Total	**$167,410.10**	**$188,976.40**	**$196,400.00**	**$182,300.15**	**$127,500.00**
215-000-000-361-10-00-00	Interest on Investments	$13,103.86	$13,076.15	$11,000.00	$5,658.54	$8,000.00
	215-000-000-361 Total	**$13,103.86**	**$13,076.15**	**$11,000.00**	**$5,658.54**	**$8,000.00**
215-000-000-397-10-00-04	Transfer IN - Public Safety Sales Taxes	$81,877.19	$68,746.91	$75,000.00	$82,650.61	$80,000.00
	215-000-000-397 Total	**$81,877.19**	**$68,746.91**	**$75,000.00**	**$82,650.61**	**$80,000.00**
	Fund Total	**$626,887.06**	**$702,311.52**	**$657,400.00**	**$657,245.82**	**$645,500.00**
215 GENERAL FUND CAPITAL FACILITES DEBT SERVICE EXPENDITURES						
215-000-000-591-21-70-00	Debt Repayment - Law Enforcement	$90,000.00	$90,000.00	$95,000.00	$95,000.00	$95,825.00
	215-000-000-591 Total	**$90,000.00**	**$90,000.00**	**$95,000.00**	**$95,000.00**	**$95,825.00**
215-000-000-592-18-80-01	Interest - Debt Service Costs - General Services	$105,375.00	$51,512.50	$350.00	$350.00	$500.00
215-000-000-592-21-80-00	Interest - Debt Service Costs - Law Enforcement	$0.00	$51,162.50	$99,625.00	$99,625.00	$96,200.00
	215-000-000-592 Total	**$105,375.00**	**$102,675.00**	**$99,975.00**	**$99,975.00**	**$96,700.00**
215-000-000-597-10-00-02	Transfer out - Fund 116	$0.00	$123,000.00	$0.00	$0.00	$0.00
	215-000-000-597 Total	**$0.00**	**$123,000.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$195,375.00**	**$315,675.00**	**$194,975.00**	**$194,975.00**	**$192,525.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
310 TRANSPORTATION BENEFIT DISTRICT REVENUES						
310-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$35,944.98	$101,161.06	$240,000.00	$246,668.32	$430,000.00
	310-000-000-308 Total	**$35,944.98**	**$101,161.06**	**$240,000.00**	**$246,668.32**	**$430,000.00**
310-000-000-313-21-00-00	Sales Tax - Transportation Benefit District - TBD	$166,989.26	$167,562.70	$155,000.00	$200,320.67	$240,000.00
	310-000-000-313 Total	**$166,989.26**	**$167,562.70**	**$155,000.00**	**$200,320.67**	**$240,000.00**
310-000-000-317-60-00-00	TBD Vehicle License Fees	$120.00	$0.00	$0.00	$0.00	$0.00
	310-000-000-317 Total	**$120.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
310-000-000-361-11-00-00	Interest on Investments	$361.27	$715.72	$600.00	$845.91	$500.00
	310-000-000-361 Total	**$361.27**	**$715.72**	**$600.00**	**$845.91**	**$500.00**
	Fund Total	**$203,415.51**	**$269,439.48**	**$395,600.00**	**$447,834.90**	**$670,500.00**
310 TRANSPORTATION BENEFIT DISTRICT EXPENDITURES						
310-000-000-595-30-60-00	Roadway Construction	$102,134.45	$22,771.16	$90,000.00	$0.00	$195,000.00
	310-000-000-595 Total	**$102,134.45**	**$22,771.16**	**$90,000.00**	**$0.00**	**$195,000.00**
310-000-000-597-00-00-00	Transfer Out	$120.00	$0.00	$0.00	$0.00	$0.00
310-000-000-597-00-00-01	Transfer Out - Street Operations	$0.00	$0.00	$0.00	$0.00	$45,000.00
	310-000-000-597 Total	**$120.00**	**$0.00**	**$0.00**	**$0.00**	**$45,000.00**
	Fund Total	**$102,254.45**	**$22,771.16**	**$90,000.00**	**$0.00**	**$240,000.00**
320 CAPITAL IMPROVEMENT FUND REVENUES						
320-000-000-308-41-00-00	Committed Beginning Cash & Investments	$672,007.90	$446,747.45	$0.00	$0.00	$0.00
320-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$0.00	$0.00	$44,500.00	$44,376.65	$0.00
	320-000-000-308 Total	**$672,007.90**	**$446,747.45**	**$44,500.00**	**$44,376.65**	**$0.00**
320-000-000-361-11-00-00	Interest on Investments	$26,253.28	$13,130.93	$190.15	$313.50	$0.00
	320-000-000-361 Total	**$26,253.28**	**$13,130.93**	**$190.15**	**$313.50**	**$0.00**
320-000-000-397-10-00-01	Transfer In - ARPA Funds from 135	$0.00	$34,722.93	$0.00	$0.00	$0.00
	320-000-000-397 Total	**$0.00**	**$34,722.93**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$698,261.18**	**$494,601.31**	**$44,690.15**	**$44,690.15**	**$0.00**
320 CAPITAL IMPROVEMENT FUND EXPENDITURES						
320-000-000-594-18-60-01	Capital Expenditures - City Hall	$0.00	$80,214.73	$0.00	$0.00	$0.00
320-000-000-594-18-60-03	Capital Expenditures - Stormwater	$48,219.57	$21,242.25	$0.00	$0.00	$0.00
320-000-000-594-18-60-04	Capital Expenditures - Water Facilities	$0.00	$0.00	$0.00	$0.00	$0.00
320-000-000-594-18-60-05	Capital Expenditures - Sewer	$0.00	$0.00	$0.00	$0.00	$0.00
320-000-000-594-18-60-06	Capital Expenditures - Streets - Sidewalks	$203,294.16	$23,767.68	$0.00	$0.00	$0.00
	320-000-000-594 Total	**$251,513.73**	**$125,224.66**	**$0.00**	**$0.00**	**$0.00**
320-000-000-597-00-00-01	Transfer out to Utility Capital Project Acct.	$0.00	$325,000.00	$0.00	$0.00	$0.00
320-000-000-597-00-00-02	Transfer out Interest - GF	$0.00	$0.00	$44,690.15	$44,690.15	$0.00
	320-000-000-597 Total	**$0.00**	**$325,000.00**	**$44,690.15**	**$44,690.15**	**$0.00**
	Fund Total	**$251,513.73**	**$450,224.66**	**$44,690.15**	**$44,690.15**	**$0.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
	401 WATER/SEWER OPERATIONS REVENUES					
401-000-000-308-51-00-00	Assigned Beginning Cash & Investment-Water	$256,626.39	$87,696.87	$150,000.00	$207,100.00	$250,000.00
401-000-000-308-51-00-01	Assigned Beginning Cash & Investment- Sewer	$225,848.41	$87,696.88	$150,000.00	$141,942.04	$200,000.00
	401-000-000-308 Total	**$482,474.80**	**$175,393.75**	**$300,000.00**	**$349,042.04**	**$450,000.00**
401-000-000-313-11-00-34	Water - Other Sales Tax Collec	$5,737.62	$2,555.14	$3,200.00	$2,071.60	$2,100.00
401-000-000-313-11-00-35	Sewer-Other Sales Tax Collect.	$904.95	$338.87	$520.00	$0.00	$300.00
	401-000-000-313 Total	**$6,642.57**	**$2,894.01**	**$3,720.00**	**$2,071.60**	**$2,400.00**
401-000-000-343-40-00-00	Water Dept. Collections	$1,783,035.76	$2,166,385.90	$2,205,000.00	$2,392,585.07	$2,300,000.00
401-000-000-343-40-01-00	Water Utility Taxes	$178,137.83	$210,757.26	$220,500.00	$233,806.72	$253,000.00
401-000-000-343-40-34-01	Water - Labor	$16,102.85	$6,524.92	$10,000.00	$4,546.49	$6,000.00
401-000-000-343-40-34-02	Water - Parts	$53,001.61	$27,669.68	$30,000.00	$23,315.84	$20,000.00
401-000-000-343-40-35-01	Sewer Labor	$3,315.00	$1,300.00	$1,500.00	$0.00	$1,500.00
401-000-000-343-40-35-02	Sewer Parts	$7,272.07	$4,232.15	$5,000.00	$0.00	$3,000.00
401-000-000-343-50-00-00	Sewer Dept. Collections	$1,960,964.41	$2,006,665.89	$2,205,000.00	$2,083,811.88	$2,275,000.00
401-000-000-343-50-01-00	Sewer Utility Taxes	$195,191.41	$200,540.73	$220,500.00	$210,265.38	$250,250.00
	401-000-000-343 Total	**$4,197,020.94**	**$4,624,076.53**	**$4,897,500.00**	**$4,948,331.38**	**$5,108,750.00**
401-000-000-361-11-00-01	Interest on Investments - Water	$13,694.11	$3,342.27	$2,500.00	$2,753.22	$2,000.00
401-000-000-361-11-00-02	Interest on Investments - Sewer	$4,564.68	$3,342.23	$2,500.00	$1,915.77	$1,500.00
	401-000-000-361 Total	**$18,258.79**	**$6,684.50**	**$5,000.00**	**$4,668.99**	**$3,500.00**
401-000-000-362-50-00-00	From Sewer & Street/bldg. Rent	$600.00	$600.00	$600.00	$600.00	$600.00
	401-000-000-362 Total	**$600.00**	**$600.00**	**$600.00**	**$600.00**	**$600.00**
401-000-000-367-34-00-01	Water Hookup Fees	$379,485.00	$230,485.00	$300,000.00	$208,500.00	$300,000.00
401-000-000-367-35-00-01	Sewer Hookup Fees	$453,300.00	$193,300.00	$300,000.00	$70,000.00	$200,000.00
	401-000-000-367 Total	**$832,785.00**	**$423,785.00**	**$600,000.00**	**$278,500.00**	**$500,000.00**
401-000-000-369-10-30-00	Sale of Surplus - Scrap Metal	$94.00	$339.29	$1,000.00	$0.00	$1,000.00
401-000-000-369-91-00-00	Other Misc. Revenue	$3,957.50	$5,269.85	$5,000.00	$1,020.00	$4,000.00
	401-000-000-369 Total	**$4,051.50**	**$5,609.14**	**$6,000.00**	**$1,020.00**	**$5,000.00**
401-000-000-382-10-00-00	Hydrant Permit Meter Deposits	$1,000.01	$3,000.00	$5,000.00	$2,000.00	$5,000.00
	401-000-000-382 Total	**$1,000.01**	**$3,000.00**	**$5,000.00**	**$2,000.00**	**$5,000.00**
401-000-000-395-10-00-00	Sale of Fixed Assets	$0.00	$0.00	$0.00	$12,122.00	$0.00
	401-000-000-395 Total	**$0.00**	**$0.00**	**$0.00**	**$12,122.00**	**$0.00**
	Fund Total	**$5,542,833.61**	**$5,242,042.93**	**$5,817,820.00**	**$5,598,356.01**	**$6,075,250.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
401 WATER/SEWER OPERATIONS EXPENDITURES-WATER						
401-000-100-534-10-10-00	Salaries - Admin. General	$67,070.69	$74,018.42	$75,000.00	$78,668.15	$81,000.00
401-000-100-534-10-20-00	Benefits	$27,877.04	$32,321.10	$29,000.00	$28,288.50	$36,300.00
401-000-100-534-10-31-00	Supplies	$829.77	$392.45	$500.00	$962.32	$1,000.00
401-000-100-534-10-40-00	General Fund Water Utility Tax	$107,057.89	$128,874.96	$132,300.00	$152,802.27	$195,500.00
401-000-100-534-10-40-02	Water Utility Tax - GFCF	$71,371.93	$85,916.64	$88,200.00	$86,540.79	$57,500.00
401-000-100-534-10-43-00	Travel - Administrative	$0.00	$0.00	$250.00	$6.76	$250.00
401-000-100-534-10-48-00	Equipment Maintenance - Office	$12,637.95	$9,336.79	$12,000.00	$12,656.50	$13,000.00
401-000-100-534-10-49-00	Miscellaneous	$662.09	$961.34	$1,000.00	$699.06	$1,000.00
401-000-100-534-10-49-01	Legal Services - Retainer, Etc	$0.00	$0.00	$0.00	$96.67	$0.00
401-000-100-534-30-41-00	Accounting Service Fees	$110,000.00	$120,000.00	$140,000.00	$140,000.00	$142,000.00
401-000-100-534-50-10-00	Salaries - Water/Maintenance	$81,441.44	$55,892.63	$90,000.00	$94,484.98	$85,000.00
401-000-100-534-50-10-01	Overtime Earnings	$6,288.19	$9,330.78	$15,000.00	$8,408.66	$12,000.00
401-000-100-534-50-21-00	Regular Benefits	$35,927.38	$28,126.16	$75,000.00	$46,597.45	$45,000.00
401-000-100-534-50-22-00	Uniforms	$4,111.25	$4,201.14	$4,000.00	$3,802.31	$5,000.00
401-000-100-534-50-31-00	Operating Supplies	$1,131.10	$3,199.14	$3,000.00	$10,801.56	$12,000.00
401-000-100-534-50-32-00	Fuel Consumed	$15,367.56	$14,909.85	$13,500.00	$15,309.71	$14,000.00
401-000-100-534-50-34-00	Inventory - Meters/Pipe/Fittings	$70,731.10	$77,945.26	$65,000.00	$85,791.11	$65,000.00
401-000-100-534-50-35-00	Small Tools & Minor Equipment	$7,129.16	$7,427.90	$7,500.00	$7,305.25	$11,000.00
401-000-100-534-50-45-00	Equipment Rental	$308.09	$70.20	$500.00	$94.42	$500.00
401-000-100-534-50-48-00	Repairs & Maintenance - Contracted	$8,742.57	$64,813.46	$15,000.00	$5,340.50	$10,000.00
401-000-100-534-50-48-01	Equipment Maintenance	$35,369.92	$9,895.30	$35,000.00	$37,581.18	$37,000.00
401-000-100-534-50-48-02	Vehicle Maintenance	$5,687.37	$8,487.06	$14,000.00	$18,247.05	$14,000.00
401-000-100-534-80-10-00	Salaries - Water/Operations	$240,294.42	$273,961.55	$245,000.00	$296,695.78	$315,000.00
401-000-100-534-80-10-01	Overtime Earnings	$41,744.83	$39,702.72	$55,000.00	$59,018.90	$45,000.00
401-000-100-534-80-20-00	Benefits	$117,321.38	$132,861.97	$150,000.00	$144,389.16	$190,000.00
401-000-100-534-80-31-00	Operating Supplies - Chemicals	$101,086.70	$82,106.33	$100,000.00	$108,858.82	$100,000.00
401-000-100-534-80-40-00	Other Professional Services	$23,492.82	$31,314.67	$10,000.00	$16,687.98	$13,000.00
401-000-100-534-80-40-01	Intergovernmental Professional Services	$8,914.46	$10,721.32	$9,940.00	$15,009.50	$2,700.00
401-000-100-534-80-40-02	Bank Merchant Service Fees	$13,918.91	$13,725.88	$15,000.00	$14,016.94	$15,000.00
401-000-100-534-80-47-00	Electricity	$120,369.54	$124,181.53	$120,000.00	$131,203.83	$120,000.00
401-000-100-534-80-48-00	Repairs & Maintenance	$24,333.59	$38,920.31	$35,000.00	$36,074.63	$35,000.00
401-000-100-534-90-10-01	Salaries - Facilities/Shop	$0.00	$0.00	$12,000.00	$0.00	$1,000.00
401-000-100-534-90-11-00	ON Call Pay	$7,133.44	$8,935.96	$12,000.00	$9,878.78	$8,500.00
401-000-100-534-90-20-00	Benefits	$2,865.08	$3,459.96	$6,000.00	$4,005.14	$4,500.00
401-000-100-534-90-31-00	Office Computer Supplies	$49.49	$80.11	$1,000.00	$689.41	$750.00
401-000-100-534-90-31-01	Office & Operating Supplies	$1,332.47	$925.19	$500.00	$106.86	$500.00
401-000-100-534-90-40-00	Department of Revenue	$99,477.41	$118,314.70	$100,000.00	$131,895.23	$112,000.00
401-000-100-534-90-41-00	Engineering	$215.16	$0.00	$200.00	$0.00	$200.00
401-000-100-534-90-42-00	Communications	$15,901.31	$20,146.27	$15,000.00	$19,057.00	$15,000.00
401-000-100-534-90-43-00	Travel	$549.06	$858.27	$1,000.00	$609.76	$600.00
401-000-100-534-90-47-01	Utilities	$11,365.33	$9,511.65	$9,500.00	$10,330.43	$10,000.00
401-000-100-534-90-48-01	Shop Maintenance	$2,188.02	$2,268.72	$2,000.00	$1,246.12	$1,000.00
401-000-100-534-90-49-00	Miscellaneous & Training	$10,794.73	$6,722.71	$9,000.00	$3,925.76	$7,000.00
	401-000-100-534 Total	**$1,513,090.64**	**$1,654,840.40**	**$1,723,890.00**	**$1,838,185.23**	**$1,834,800.00**
401-000-100-582-10-00-00	Hydrant Permit Meter Deposits	$2,673.24	$890.04	$3,000.00	$1,000.00	$5,000.00
	401-000-100-582 Total	**$2,673.24**	**$890.04**	**$3,000.00**	**$1,000.00**	**$5,000.00**
401-000-100-591-34-70-02	Subscription Based Contracts-SBITA Liability	$729.30	$8,452.45	$8,500.00	$9,259.97	$8,900.00
	401-000-100-591 Total	**$729.30**	**$8,452.45**	**$8,500.00**	**$9,259.97**	**$8,900.00**
401-000-100-594-34-63-00	Improvement Projects	$0.00	$10,800.00	$60,000.00	$48,087.83	$0.00
401-000-100-594-34-64-00	Capital Outlay - Equipment	$11,803.63	$1,751.23	$22,750.00	$18,225.00	$0.00
	401-000-100-594 Total	**$11,803.63**	**$12,551.23**	**$82,750.00**	**$66,312.83**	**$0.00**
401-000-100-597-00-00-00	Transfer Out	$100,000.00	$0.00	$0.00	$0.00	$0.00

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
401-000-100-597-34-00-01	Trsf. TO 410 Equip Rsve PW	$62,000.00	$15,000.00	$20,000.00	$20,000.00	$30,000.00
401-000-100-597-34-00-02	Trsf.to 408-Connection Fees	$379,485.00	$206,500.00	$300,000.00	$208,500.00	$300,000.00
401-000-100-597-34-00-03	Transfer TO 408-Rate Increase	$400,000.00	$500,000.00	$600,000.00	$600,000.00	$600,000.00
401-000-100-597-34-00-20	Transfer - Benefit Reserve 107	$5,000.00	$5,000.00	$5,000.00	$2,500.00	$2,500.00
401-000-100-597-34-00-34	Water Meter Replacement Reserve-410	$30,000.00	$36,000.00	$40,000.00	$39,999.96	$40,000.00
401-000-100-597-34-00-41	Transfer TO Audit #115	$3,000.00	$4,500.00	$4,500.00	$4,500.00	$4,500.00
401-000-100-597-34-00-46	Transfer Out TO 115-Insurance	$87,000.00	$93,800.00	$106,500.00	$106,500.00	$113,000.00
	401-000-100-597 Total	**$1,066,485.00**	**$860,800.00**	**$1,076,000.00**	**$981,999.96**	**$1,090,000.00**
	401 WATER/SEWER OPERATIONS EXPENDITURES-SEWER					
401-000-200-535-10-10-00	Salaries - Sewer/Admin. General	$55,781.73	$61,665.97	$60,000.00	$65,675.54	$65,000.00
401-000-200-535-10-20-00	Benefits	$21,657.02	$23,851.95	$23,000.00	$23,495.15	$28,000.00
401-000-200-535-10-31-00	Office & Operating Supplies	$2,071.04	$1,091.63	$2,500.00	$2,858.22	$2,500.00
401-000-200-535-10-40-00	General Fund Sewer Utility Tax	$116,037.86	$120,405.87	$132,300.00	$133,191.44	$193,375.00
401-000-200-535-10-40-02	Sewer Utiltiy Tax - GFCF	$77,358.57	$80,270.56	$88,200.00	$75,558.45	$56,875.00
401-000-200-535-10-43-00	Travel-Administrative	$0.00	$0.00	$500.00	$0.00	$0.00
401-000-200-535-10-48-00	Equipment Maintenance-Office	$9,923.81	$10,195.58	$10,000.00	$11,564.13	$10,000.00
401-000-200-535-10-49-00	Miscellaneous	$274.38	$56.68	$500.00	$400.18	$500.00
401-000-200-535-30-41-00	Accounting Service Fees	$95,000.00	$115,000.00	$127,000.00	$126,999.96	$142,000.00
401-000-200-535-50-10-00	Salaries - Sewer/Maintenance	$115,587.32	$121,170.61	$106,000.00	$122,058.48	$130,000.00
401-000-200-535-50-10-01	Overtime Earnings	$19,921.37	$17,209.71	$20,000.00	$16,974.41	$23,000.00
401-000-200-535-50-20-00	Benefits	$52,967.94	$57,458.72	$55,000.00	$55,835.81	$65,000.00
401-000-200-535-50-31-00	Operating Supplies	$8,678.02	$12,288.57	$8,500.00	$10,181.31	$10,000.00
401-000-200-535-50-32-00	Fuel Consumed	$15,334.06	$13,481.20	$12,000.00	$14,048.77	$12,000.00
401-000-200-535-50-34-00	Inventory Purchase - Pipe/Fittings	$5,290.63	$5,479.75	$6,000.00	$245.84	$1,000.00
401-000-200-535-50-35-00	Small Tools	$5,042.94	$3,475.00	$3,000.00	$1,071.72	$2,000.00
401-000-200-535-50-45-00	Equipment Rental	$0.00	$651.51	$300.00	$0.00	$200.00
401-000-200-535-50-48-00	Repairs & Maintenance - Contracted	$25,258.96	$58,807.79	$10,000.00	$9,174.44	$6,000.00
401-000-200-535-50-48-01	Equipment Maintenance	$8,910.11	$2,281.19	$10,000.00	$12,607.84	$8,000.00
401-000-200-535-50-48-02	Vehicle Maintenance	$2,106.02	$564.11	$8,500.00	$6,960.53	$5,000.00
401-000-200-535-80-10-00	Salaries - Sewer/Operations	$116,831.83	$135,113.79	$159,000.00	$161,417.11	$165,000.00
401-000-200-535-80-10-01	Overtime Earnings	$23,540.64	$28,527.21	$30,000.00	$31,993.77	$30,000.00
401-000-200-535-80-20-00	Benefits	$55,513.52	$67,783.41	$75,000.00	$77,382.50	$85,000.00
401-000-200-535-80-26-00	Uniforms	$2,548.43	$2,903.06	$2,500.00	$1,945.18	$3,000.00
401-000-200-535-80-31-00	Operating Supplies - Chemicals	$63,017.47	$34,684.32	$60,000.00	$51,694.75	$50,000.00
401-000-200-535-80-40-00	Other Professional Services	$11,432.92	$11,973.53	$20,000.00	$16,312.57	$5,000.00
401-000-200-535-80-40-01	Intergovernmental Fees/Services	$6,051.64	$6,392.35	$8,035.00	$4,154.70	$7,100.00
401-000-200-535-80-40-02	Bank Merchant Service Fees	$12,425.66	$12,664.50	$13,000.00	$13,787.60	$13,000.00
401-000-200-535-80-41-00	Professional Services	$2,811.90	$3,124.21	$2,500.00	$684.00	$1,500.00
401-000-200-535-80-47-00	Utilities	$80,042.99	$76,638.21	$85,000.00	$75,230.71	$70,000.00
401-000-200-535-80-48-00	Repairs & Maintenance	$41,850.42	$57,457.35	$45,000.00	$38,621.55	$35,000.00
401-000-200-535-80-48-01	Contracted Repairs	$2,026.88	$1,925.05	$2,500.00	$0.00	$1,500.00
401-000-200-535-80-49-00	Contract Services - Disposal	$252,449.69	$268,660.48	$250,000.00	$230,665.62	$250,000.00
401-000-200-535-90-11-00	ON Call Pay	$7,474.57	$9,799.61	$12,000.00	$9,339.60	$8,500.00
401-000-200-535-90-20-00	Benefits	$2,922.38	$3,839.27	$4,000.00	$3,727.52	$3,500.00
401-000-200-535-90-31-00	Office Computer Supplies	$299.00	$140.13	$500.00	$443.94	$1,200.00
401-000-200-535-90-40-00	Department of Revenue	$42,213.17	$35,779.31	$50,000.00	$38,431.15	$50,000.00
401-000-200-535-90-41-00	Engineering	$0.00	$0.00	$500.00	$0.00	$100.00
401-000-200-535-90-42-00	Communications	$11,656.97	$16,642.54	$12,000.00	$15,507.88	$15,000.00
401-000-200-535-90-43-00	Travel & Training	$1,166.38	$1,630.99	$1,000.00	$1,379.34	$1,000.00
401-000-200-535-90-48-00	Facilities Maintenance	$3,377.76	$889.41	$2,000.00	$338.37	$5,000.00
401-000-200-535-90-49-00	Miscellaneous	$1,419.12	$825.30	$1,500.00	$378.76	$1,000.00
	401-000-200-535 Total	**$1,378,275.12**	**$1,482,800.43**	**$1,519,335.00**	**$1,462,338.84**	**$1,561,850.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
401-000-200-591-35-70-02	Subscription Based Contracts-SBITA Liability	$729.30	$8,366.26	$8,000.00	$9,058.04	$8,520.00
	401-000-200-591 Total	**$729.30**	**$8,366.26**	**$8,000.00**	**$9,058.04**	**$8,520.00**
401-000-200-594-35-64-00	Capital Outlay - Equipment	$9,303.63	$1,500.08	$32,750.00	$39,322.18	$0.00
	401-000-200-594 Total	**$9,303.63**	**$1,500.08**	**$32,750.00**	**$39,322.18**	**$0.00**
401-000-200-597-00-00-00	Transfer Out	$300,000.00	$0.00	$0.00	$0.00	$0.00
401-000-200-597-35-00-01	Transfer TO Fund #415-Rates	$500,000.00	$600,000.00	$500,000.00	$500,000.00	$500,000.00
401-000-200-597-35-00-02	Transfer to Fund #415- Hookups	$453,300.00	$170,000.00	$300,000.00	$70,000.00	$300,000.00
401-000-200-597-35-00-03	Trsf. TO 410 Equip Rsve PW	$62,000.00	$15,000.00	$20,000.00	$20,000.00	$30,000.00
401-000-200-597-35-00-20	Transfer - Benefit Reserve 107	$5,000.00	$5,000.00	$5,000.00	$7,500.00	$5,000.00
401-000-200-597-35-00-41	Transfer TO Audit # 115	$3,000.00	$4,500.00	$4,500.00	$4,500.00	$2,250.00
401-000-200-597-35-00-46	Transfer Out TO 115-Insurance	$61,050.00	$68,300.00	$71,200.00	$71,199.67	$71,500.00
	401-000-200-597 Total	**$1,384,350.00**	**$862,800.00**	**$900,700.00**	**$673,199.67**	**$908,750.00**
	Fund Total	**$5,367,439.86**	**$4,893,000.89**	**$5,354,925.00**	**$5,080,676.72**	**$5,417,820.00**
	402 SOLID WASTE/GARBAGE REVENUES					
402-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$2,124.45	$1,266.91	$2,000.00	$1,279.93	$1,500.00
	402-000-000-308 Total	**$2,124.45**	**$1,266.91**	**$2,000.00**	**$1,279.93**	**$1,500.00**
402-000-000-343-70-00-00	Garbage/solid Waste Charges	$466,960.55	$489,794.37	$510,000.00	$509,014.93	$525,000.00
402-000-000-343-70-01-00	Solid Waste/Garbage Utility Tax	$45,997.33	$48,988.00	$50,000.00	$49,149.41	$57,750.00
	402-000-000-343 Total	**$512,957.88**	**$538,782.37**	**$560,000.00**	**$558,164.34**	**$582,750.00**
402-000-000-361-11-00-00	Interest ON Investments	$0.00	$0.00	$50.00	$0.00	$50.00
	402-000-000-361 Total	**$0.00**	**$0.00**	**$50.00**	**$0.00**	**$50.00**
402-000-000-382-90-00-00	Garbage/solid Waste Tax	$16,408.48	$17,200.03	$18,000.00	$17,556.47	$18,500.00
	402-000-000-382 Total	**$16,408.48**	**$17,200.03**	**$18,000.00**	**$17,556.47**	**$18,500.00**
	Fund Total	**$531,490.81**	**$557,249.31**	**$580,050.00**	**$577,000.74**	**$602,800.00**
	402 SOLID WASTE/GARBAGE EXPENDITURES					
402-000-000-537-00-31-00	Office Supplies	$19.68	$0.00	$0.00	$0.00	$100.00
402-000-000-537-00-40-00	General Fund Utility Tax - Streets	$28,019.41	$29,794.92	$30,000.00	$32,570.89	$31,500.00
402-000-000-537-00-40-01	General Fund Utility Tax -001	$0.00	$0.00	$0.00	$0.00	$13,125.00
402-000-000-537-00-40-02	Garbage Utility Tax - GFCF	$18,679.60	$19,863.29	$20,000.00	$18,407.45	$13,125.00
402-000-000-537-00-41-00	Accounting Service Fees	$33,000.00	$33,000.00	$37,000.00	$37,000.00	$38,000.00
402-000-000-537-00-41-01	Collectors Contract - Garbage	$396,933.32	$416,325.21	$433,000.00	$396,225.45	$446,000.00
402-000-000-537-00-41-02	Accounting Fees - Bank/Cloud	$3,192.30	$3,180.81	$3,500.00	$3,383.82	$3,500.00
402-000-000-537-00-42-00	Postage	$1,785.71	$2,273.46	$2,500.00	$2,292.14	$2,500.00
402-000-000-537-00-48-00	Equipment Maintenance-Office	$741.04	$571.35	$800.00	$942.87	$500.00
	402-000-000-537 Total	**$482,371.06**	**$505,009.04**	**$526,800.00**	**$490,822.62**	**$548,350.00**
402-000-000-582-90-00-00	Garbage B&O State Excise Tax	$24,352.84	$25,960.34	$26,000.00	$26,815.82	$25,000.00
	402-000-000-582 Total	**$24,352.84**	**$25,960.34**	**$26,000.00**	**$26,815.82**	**$25,000.00**
402-000-000-597-00-01-00	Transfer TO Audit Resv-115	$1,000.00	$0.00	$0.00	$0.00	$0.00
402-000-000-597-00-02-00	Transfer TO Streets	$22,500.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00
	402-000-000-597 Total	**$23,500.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**
	Fund Total	**$530,223.90**	**$555,969.38**	**$577,800.00**	**$542,638.44**	**$598,350.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
403 STORMWATER UTILITY REVENUES						
403-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$179,046.92	$327,128.10	$500,000.00	$538,343.29	$130,000.00
	403-000-000-308 Total	**$179,046.92**	**$327,128.10**	**$500,000.00**	**$538,343.29**	**$130,000.00**
403-000-000-343-10-00-00	Storm Drainage - Utility Fees	$176,180.97	$193,374.39	$197,000.00	$218,334.93	$225,000.00
	403-000-000-343 Total	**$176,180.97**	**$193,374.39**	**$197,000.00**	**$218,334.93**	**$225,000.00**
403-000-000-361-11-00-00	Interest ON Investments	$10,661.17	$15,015.75	$9,000.00	$16,485.95	$2,000.00
	403-000-000-361 Total	**$10,661.17**	**$15,015.75**	**$9,000.00**	**$16,485.95**	**$2,000.00**
403-000-000-367-43-10-00	Stormwater Connection Fees	$9,000.00	$6,358.00	$7,000.00	$1,800.00	$7,000.00
	403-000-000-367 Total	**$9,000.00**	**$6,358.00**	**$7,000.00**	**$1,800.00**	**$7,000.00**
	Fund Total	**$374,889.06**	**$541,876.24**	**$713,000.00**	**$774,964.17**	**$364,000.00**
403 STORMWATER UTILITY EXPENDITURES						
403-000-000-531-00-10-00	Storm Drainage - Salaries	$6,142.63	$1,336.50	$20,000.00	$7,894.49	$5,000.00
403-000-000-531-00-10-01	Overtime Earnings	$0.00	$130.66	$1,000.00	$776.88	$1,000.00
403-000-000-531-00-20-00	Storm Drainage - Benefits	$2,051.53	$1,720.09	$7,000.00	$2,821.05	$2,800.00
403-000-000-531-00-31-00	Supplies	$771.51	$0.00	$500.00	$116.04	$500.00
403-000-000-531-00-32-00	Operating Supplies - Inventory	$0.00	$0.00	$5,000.00	$4,059.08	$5,000.00
403-000-000-531-00-33-00	Small Tools & Minor Equipment	$4,249.10	$27.82	$500.00	$0.00	$500.00
403-000-000-531-00-34-00	Fuel Costs	$0.00	$0.00	$200.00	$0.00	$200.00
403-000-000-531-00-40-00	Professional Services - Contracted	$1,527.27	$0.00	$35,000.00	$9,062.88	$5,000.00
403-000-000-531-00-40-01	Intergovernmental Professional Services	$0.00	$0.00	$65.00	$0.00	$200.00
403-000-000-531-00-41-00	Administrative Service Fees	$2,000.00	$2,000.00	$3,000.00	$2,000.00	$13,000.00
403-000-000-531-00-48-00	Equipment Maintenance	$31,018.92	($1,682.12)	$10,000.00	$942.82	$2,000.00
	403-000-000-531 Total	**$47,760.96**	**$3,532.95**	**$82,265.00**	**$27,673.24**	**$35,200.00**
403-000-000-597-00-00-00	Operating Transfers-Out	$0.00	$0.00	$600,000.00	$600,000.00	$100,000.00
	403-000-000-597 Total	**$0.00**	**$0.00**	**$600,000.00**	**$600,000.00**	**$100,000.00**
	Fund Total	**$47,760.96**	**$3,532.95**	**$682,265.00**	**$627,673.24**	**$135,200.00**
404 STORMWATER RESERVE CAPITAL						
404-000-000-308-51-00-00	Beginning Balance - Assigned	$0.00	$0.00	$0.00	$0.00	$600,000.00
	404-000-000-308 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$600,000.00**
404-000-000-361-11-00-00	Interest ON Investments	$0.00	$0.00	$0.00	$991.21	$6,000.00
	404-000-000-361 Total	**$0.00**	**$0.00**	**$0.00**	**$991.21**	**$6,000.00**
404-000-000-397-00-00-00	Transfers-In - Stormwater 403 Rates	$0.00	$0.00	$600,000.00	$600,000.00	$100,000.00
	404-000-000-397 Total	**$0.00**	**$0.00**	**$600,000.00**	**$600,000.00**	**$100,000.00**
	Fund Total	**$0.00**	**$0.00**	**$600,000.00**	**$600,991.21**	**$706,000.00**
404 STORMWATER RESERVE CAPITAL EXPENDITURES						
404-000-000-594-31-65-00	Capital Improvement - Construction	$0.00	$0.00	$0.00	$0.00	$450,000.00
	404-000-000-594 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$450,000.00**
	Fund Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$450,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
408 WATER CAPITAL IMPROVEMENTS REVENUES						
408-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$82,000.00	$81,700.00	$75,000.00	$82,700.00	$72,500.00
408-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$1,214,041.30	$2,213,257.20	$2,825,000.00	$2,772,208.00	$3,427,500.00
	408-000-000-308 Total	**$1,296,041.30**	**$2,294,957.20**	**$2,900,000.00**	**$2,854,908.00**	**$3,500,000.00**
408-000-000-331-97-03-00	FEMA - Federal Aid r	$25,167.24	$0.00	$0.00	$0.00	$0.00
	408-000-000-331 Total	**$25,167.24**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
408-000-000-361-11-00-00	Interest ON Investments	$45,941.38	$97,371.16	$75,000.00	$111,311.00	$60,000.00
408-000-000-361-40-00-01	Interfund Loan Interest	$0.00	$0.00	$0.00	$0.00	$1,800.00
	408-000-000-361 Total	**$45,941.38**	**$97,371.16**	**$75,000.00**	**$111,311.00**	**$61,800.00**
408-000-000-381-20-00-01	Interfund Loan Repayment	$0.00	$0.00	$0.00	$0.00	$16,200.00
	408-000-000-381 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$16,200.00**
408-000-000-397-00-00-00	Operat. Transfer -401 - Hookups	$379,485.00	$206,500.00	$300,000.00	$208,500.00	$300,000.00
408-000-000-397-00-11-00	Transfer from Reserves	$220,276.55	$0.00	$0.00	$0.00	$0.00
408-000-000-397-00-13-00	Transfer From Water Rates	$400,000.00	$500,000.00	$600,000.00	$600,000.00	$600,000.00
408-000-000-397-00-99-00	Transfer From Water	$100,000.00	$0.00	$0.00	$0.00	$0.00
	408-000-000-397 Total	**$1,099,761.55**	**$706,500.00**	**$900,000.00**	**$808,500.00**	**$900,000.00**
	Fund Total	**$2,466,911.47**	**$3,098,828.36**	**$3,875,000.00**	**$3,774,719.00**	**$4,478,000.00**
408 WATER CAPITAL IMPROVEMENTS EXPENDITURES						
408-000-000-581-10-00-00	Interfund Loan	$0.00	$0.00	$75,000.00	$50,000.00	$0.00
	408-000-000-581 Total	**$0.00**	**$0.00**	**$75,000.00**	**$50,000.00**	**$0.00**
408-000-000-591-34-70-01	DWSRF - Green Mtn Reservoir Loan Principal	$74,281.70	$71,340.53	$78,700.00	$68,091.53	$70,000.00
	408-000-000-591 Total	**$74,281.70**	**$71,340.53**	**$78,700.00**	**$68,091.53**	**$70,000.00**
408-000-000-592-34-80-01	DWSRF Green Mtn Reservoir Loan Interest	$4,370.71	$3,627.89	$4,000.00	$2,894.64	$2,500.00
	408-000-000-592 Total	**$4,370.71**	**$3,627.89**	**$4,000.00**	**$2,894.64**	**$2,500.00**
408-000-000-594-34-61-00	Water System Capital Assests	$0.00	$0.00	$50,000.00	$0.00	$0.00
408-000-000-594-34-64-00	Capital Equipment	$1,516.67	$0.00	$0.00	$0.00	$0.00
408-000-000-594-34-65-01	Project - Engineering	$3,668.46	$21,765.82	$25,000.00	$7,460.27	$0.00
408-000-000-594-34-65-02	Project Costs - Capital Maintenance	$81,484.26	$138,777.20	$0.00	$273.08	$0.00
408-000-000-594-34-65-03	Project Costs - Construction	$432.47	$0.00	$150,000.00	$0.00	$0.00
408-000-000-594-34-65-04	Project Costs - Miscellaneous	$6,200.00	$8,408.92	$5,000.00	$306.75	$0.00
	408-000-000-594 Total	**$93,301.86**	**$168,951.94**	**$230,000.00**	**$8,040.10**	**$0.00**
408-000-000-597-00-00-00	Operating Transfer Out	$0.00	$0.00	$0.00	$0.00	$500,000.00
	408-000-000-597 Total	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$500,000.00**
	Fund Total	**$171,954.27**	**$243,920.36**	**$387,700.00**	**$129,026.27**	**$572,500.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
410 PUBLIC WORKS EQUIPMENT RESERVE REVENUE						
410-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$19,872.25	$150,565.67	$169,000.00	$173,314.27	$90,000.00
410-000-000-308-51-00-01	Assigned Beginning Cash & Investments - Meter Replacement	$51,425.70	$10,181.98	$46,000.00	$46,181.98	$90,000.00
	410-000-000-308 Total	**$71,297.95**	**$160,747.65**	**$215,000.00**	**$219,496.25**	**$180,000.00**
410-000-000-361-11-00-00	Interest ON Investments	$2,398.69	$9,457.49	$4,000.00	$9,020.47	$2,500.00
	410-000-000-361 Total	**$2,398.69**	**$9,457.49**	**$4,000.00**	**$9,020.47**	**$2,500.00**
410-000-000-395-10-00-00	Rev./Sale of Fixed Assets	$0.00	$50.00	$0.00	$2,700.00	$0.00
	410-000-000-395 Total	**$0.00**	**$50.00**	**$0.00**	**$2,700.00**	**$0.00**
410-000-000-397-00-00-00	Operating Transfers IN FR 401	$124,000.00	$30,000.00	$40,000.00	$40,000.00	$60,000.00
410-000-000-397-34-00-34	Water Meter Replacement Reserve	$30,000.00	$36,000.00	$40,000.00	$39,999.96	$40,000.00
	410-000-000-397 Total	**$154,000.00**	**$66,000.00**	**$80,000.00**	**$79,999.96**	**$100,000.00**
	Fund Total	**$227,696.64**	**$236,255.14**	**$299,000.00**	**$311,216.68**	**$282,500.00**
410 PUBLIC WORKS EQUIPMENT RESERVE EXPENDITURE						
410-000-000-594-34-64-00	Capital Outlay - Equipment	$26,905.70	$16,758.89	$85,000.00	$85,529.29	$0.00
410-000-000-594-34-64-01	Capital Outlay - Meters	$40,043.29	$0.00	$45,000.00	$42,102.00	$35,000.00
	410-000-000-594 Total	**$66,948.99**	**$16,758.89**	**$130,000.00**	**$127,631.29**	**$35,000.00**
	Fund Total	**$66,948.99**	**$16,758.89**	**$130,000.00**	**$127,631.29**	**$35,000.00**
412 SEWER LOAN RESERVE REVENUE						
412-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$274,402.95	$282,131.84	$295,000.00	$293,932.69	$304,000.00
	412-000-000-308 Total	**$274,402.95**	**$282,131.84**	**$295,000.00**	**$293,932.69**	**$304,000.00**
412-000-000-361-11-00-00	Interest ON Investments	$7,728.89	$11,800.85	$8,000.00	$10,179.49	$7,000.00
	412-000-000-361 Total	**$7,728.89**	**$11,800.85**	**$8,000.00**	**$10,179.49**	**$7,000.00**
	Fund Total	**$282,131.84**	**$293,932.69**	**$303,000.00**	**$304,112.18**	**$311,000.00**
412 SEWER LOAN RESERVE EXPENDITURE						
						$0.00
						$0.00
413 I & I IMPROVEMENT RESERVE REVENUE						
413-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$314,562.18	$214,472.59	$97,000.00	$97,205.10	$450,000.00
	413-000-000-308 Total	**$314,562.18**	**$214,472.59**	**$97,000.00**	**$97,205.10**	**$450,000.00**
413-000-000-361-11-00-00	Interest ON Investments	$11,606.34	$7,320.74	$4,000.00	$677.63	$100.00
	413-000-000-361 Total	**$11,606.34**	**$7,320.74**	**$4,000.00**	**$677.63**	**$100.00**
413-000-000-381-10-00-00	Interfund Loan Received	$0.00	$0.00	$500,000.00	$405,000.00	$0.00
	413-000-000-381 Total	**$0.00**	**$0.00**	**$500,000.00**	**$405,000.00**	**$0.00**
413-000-000-391-80-35-01	DOE-WQC Loan - N. DT Sewer Line Replacement	$0.00	$0.00	$5,100,000.00	$2,418,144.25	$1,000,000.00
	413-000-000-391 Total	**$0.00**	**$0.00**	**$5,100,000.00**	**$2,418,144.25**	**$1,000,000.00**
	Fund Total	**$326,168.52**	**$221,793.33**	**$5,701,000.00**	**$2,921,026.98**	**$1,450,100.00**
413 I & I IMPROVEMENT RESERVE EXPENDITURE						
413-000-000-581-20-00-00	Interfund Loan Repayment	$0.00	$0.00	$500,000.00	$0.00	$0.00
	413-000-000-581 Total	**$0.00**	**$0.00**	**$500,000.00**	**$0.00**	**$0.00**
413-000-000-594-35-63-00	I & I Improvements	$111,695.93	$124,588.23	$5,100,000.00	$2,240,602.53	$1,000,000.00
413-000-000-594-35-63-20	I & I Rehab. Capital Outlay	$0.00	$0.00	$0.00	$221,438.38	$0.00
	413-000-000-594 Total	**$111,695.93**	**$124,588.23**	**$5,100,000.00**	**$2,462,040.91**	**$1,000,000.00**
	Fund Total	**$111,695.93**	**$124,588.23**	**$5,600,000.00**	**$2,462,040.91**	**$1,000,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
415 SEWER IMPROVMEMENT RESERVE REVENUE						
415-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$300,000.00	$295,000.00	$300,000.00	$295,000.00	$300,000.00
415-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$1,077,172.66	$1,943,206.00	$1,900,000.00	$1,891,957.14	$1,900,000.00
	415-000-000-308 Total	**$1,377,172.66**	**$2,238,206.00**	**$2,200,000.00**	**$2,186,957.14**	**$2,200,000.00**
415-000-000-361-11-00-00	Interest ON Investments	$40,807.30	$78,927.90	$70,000.00	$52,312.41	$50,000.00
415-000-000-361-40-00-01	Interfund Loan Interest	$0.00	$0.00	$13,500.00	$12,180.94	$57,000.00
	415-000-000-361 Total	**$40,807.30**	**$78,927.90**	**$83,500.00**	**$64,493.35**	**$107,000.00**
415-000-000-381-20-00-01	Interfund Loan Repayment	$0.00	$0.00	$552,500.00	$53,819.06	$9,250.00
	415-000-000-381 Total	**$0.00**	**$0.00**	**$552,500.00**	**$53,819.06**	**$9,250.00**
415-000-000-397-00-00-00	Transfers-In	$300,000.00	$0.00	$0.00	$0.00	$0.00
415-000-000-397-00-01-00	Oper. Transfer In - Sewer Hookups	$453,300.00	$170,000.00	$300,000.00	$70,000.00	$200,000.00
415-000-000-397-35-01-00	Transfer From 401-Rates	$500,000.00	$600,000.00	$500,000.00	$500,000.00	$500,000.00
	415-000-000-397 Total	**$1,253,300.00**	**$770,000.00**	**$800,000.00**	**$570,000.00**	**$700,000.00**
	Fund Total	**$2,671,279.96**	**$3,087,133.90**	**$3,636,000.00**	**$2,875,269.55**	**$3,016,250.00**
415 SEWER IMPROVMEMENT RESERVE EXPENDITURE						
415-000-000-581-11-00-01	Interfund Loan Issued	$0.00	$250,000.00	$500,000.00	$405,000.00	$0.00
	415-000-000-581 Total	**$0.00**	**$250,000.00**	**$500,000.00**	**$405,000.00**	**$0.00**
415-000-000-591-35-70-04	Loan - DOE-SRF-WWTP - Principal	$295,495.74	$295,495.74	$295,000.00	$295,495.74	$295,000.00
	415-000-000-591 Total	**$295,495.74**	**$295,495.74**	**$295,000.00**	**$295,495.74**	**$295,000.00**
415-000-000-594-35-63-02	Project - Capital Maintenance	$137,578.22	$354,681.02	$40,000.00	$48,676.07	$17,000.00
415-000-000-594-35-63-03	Project Costs Miscellaneous	$0.00	$0.00	$100,000.00	$4,117.50	$100,000.00
	415-000-000-594 Total	**$137,578.22**	**$354,681.02**	**$140,000.00**	**$52,793.57**	**$117,000.00**
	Fund Total	**$433,073.96**	**$900,176.76**	**$935,000.00**	**$753,289.31**	**$412,000.00**
420 WATER SYSTEM CAPITAL IMPROVEMENT REVENUES						
420-000-000-308-31-00-00	Restricted Beginning Cash & Investments	$0.00	$0.00	$0.00	$655,741.97	$0.00
420-000-000-308-41-00-00	Committed Beginning Cash & Investment	$0.00	$0.00	$0.00	$0.00	$1,500,000.00
420-000-000-308-51-00-00	Assigned Beginning Cash & Investments	$285,588.86	$0.00	$1,275,000.00	$10,725.71	$0.00
	420-000-000-308 Total	**$285,588.86**	**$0.00**	**$1,275,000.00**	**$666,467.68**	**$1,500,000.00**
420-000-000-337-00-07-01	Cowlitz County Rural - Sales - Economic Development Fundin	$0.00	$500,000.00	$0.00	$1,000,000.00	$3,500,000.00
	420-000-000-337 Total	**$0.00**	**$500,000.00**	**$0.00**	**$1,000,000.00**	**$3,500,000.00**
420-000-000-361-11-00-00	Interest ON Investments	$11,840.69	$10,725.71	$3,000.00	$54,726.69	$10,000.00
	420-000-000-361 Total	**$11,840.69**	**$10,725.71**	**$3,000.00**	**$54,726.69**	**$10,000.00**
420-000-000-397-00-00-00	Oper. Trsf.-IN - Water	$0.00	$0.00	$0.00	$0.00	$500,000.00
420-000-000-397-00-01-00	Oper. Transfer In - ARPA-SLFRF Funds	$0.00	$325,000.00	$0.00	$0.00	$0.00
	420-000-000-397 Total	**$0.00**	**$325,000.00**	**$0.00**	**$0.00**	**$500,000.00**
	Fund Total	**$297,429.55**	**$835,725.71**	**$1,278,000.00**	**$1,721,194.37**	**$5,510,000.00**
420 WATER SYSTEM CAPITAL IMPROVEMENT EXPENDITURES						
420-000-000-594-34-63-00	Water Impr. Projects	$77,153.00	$169,258.03	$1,200,000.00	$176,902.34	$5,500,000.00
	420-000-000-594 Total	**$77,153.00**	**$169,258.03**	**$1,200,000.00**	**$176,902.34**	**$5,500,000.00**
420-000-000-597-00-00-00	Operating Transfers Out	$220,276.55	$0.00	$0.00	$0.00	$0.00
	420-000-000-597 Total	**$220,276.55**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	Fund Total	**$297,429.55**	**$169,258.03**	**$1,200,000.00**	**$176,902.34**	**$5,500,000.00**

2026 BUDGET ESTIMATES

Account Number	Description	Actual 2023	Actual 2024	Budget 2025	Actual 2025	Budget 2026
632 - STATE REVENUE FIDUCIARY REVENUES						
632-000-000-308-31-00-00	Restricted Beginning Cash Balance	$0.00	$174.25	$0.00	$152.75	$0.00
	632-000-000-308 Total	**$0.00**	**$174.25**	**$0.00**	**$152.75**	**$0.00**
632-000-000-386-00-00-00	Court - State Share District Court	$16,053.62	$6,188.86	$30,000.00	$9,405.02	$25,000.00
	632-000-000-386 Total	**$16,053.62**	**$6,188.86**	**$30,000.00**	**$9,405.02**	**$25,000.00**
632-000-000-389-30-00-01	Building Energy Code - State Fee	$1,183.50	$782.00	$1,000.00	$1,018.90	$1,000.00
632-000-000-389-30-00-02	WSP-CWP State Share	$1,368.25	$1,532.50	$2,000.00	$1,316.00	$1,500.00
	632-000-000-389 Total	**$2,551.75**	**$2,314.50**	**$3,000.00**	**$2,334.90**	**$2,500.00**
	Fund Total	**$18,605.37**	**$8,677.61**	**$33,000.00**	**$11,892.67**	**$27,500.00**
632 - STATE REVENUE FIDUCIARY EXPENDITURES						
632-000-000-586-00-00-00	Court State Remittance	$16,053.62	$6,188.86	$30,000.00	$9,405.02	$25,000.00
	632-000-000-586 Total	**$16,053.62**	**$6,188.86**	**$30,000.00**	**$9,405.02**	**$25,000.00**
632-000-000-589-30-00-01	Building Energy Code - State Remittance	$1,183.50	$616.00	$1,000.00	$623.00	$1,000.00
632-000-000-589-30-00-02	WSP - CWP - State Remittance	$1,194.00	$1,720.00	$2,000.00	$1,523.00	$1,500.00
	632-000-000-589 Total	**$2,377.50**	**$2,336.00**	**$3,000.00**	**$2,146.00**	**$2,500.00**
	Fund Total	**$18,431.12**	**$8,524.86**	**$33,000.00**	**$11,551.02**	**$27,500.00**