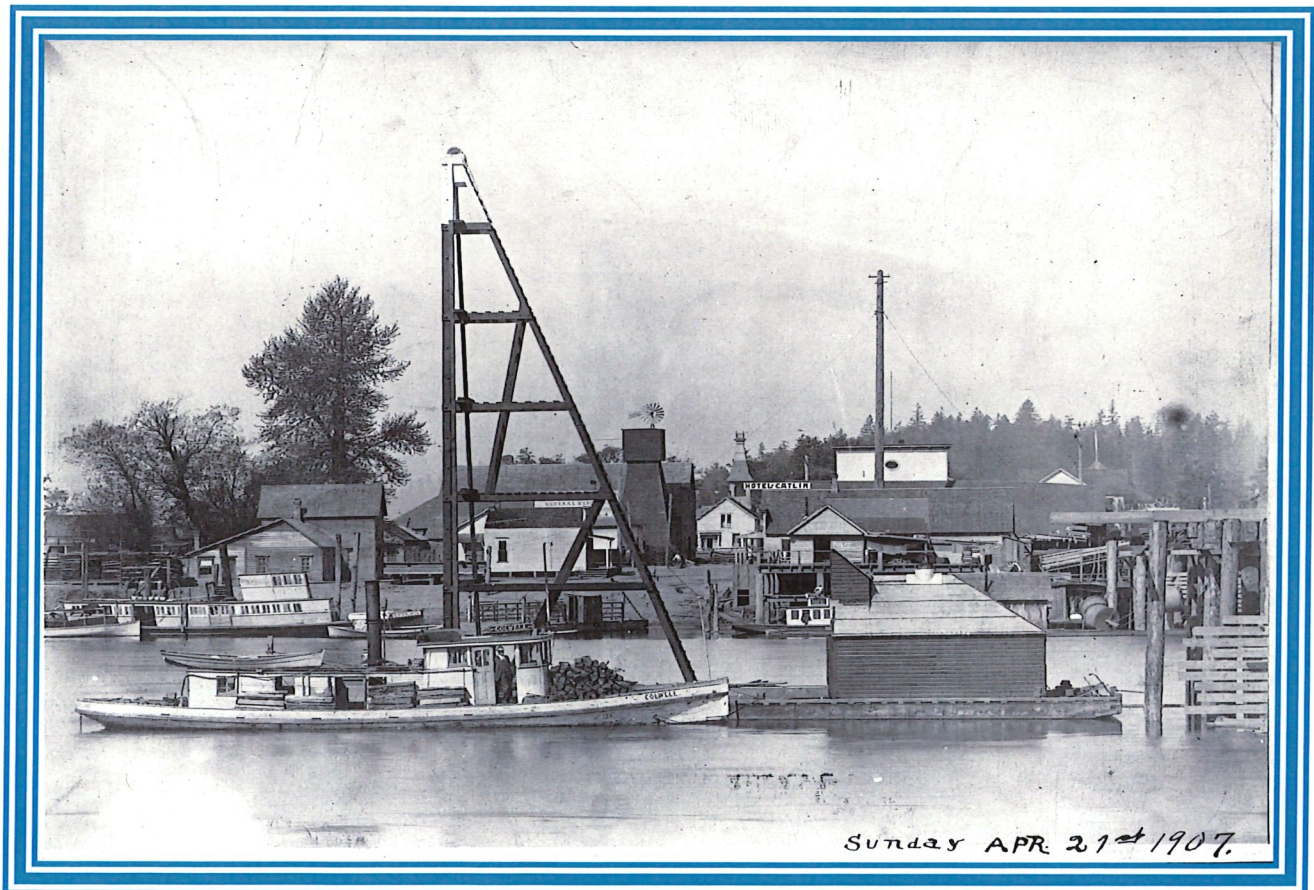


# CITY OF KELSO

## 2025/2026

# PRELIMINARY BUDGET



*Cowlitz River 1907*

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**CITY OF KELSO**

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November 5, 2024

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

I am pleased to present the City's biennial budget for the 2025-2026 fiscal biennium. This budget reflects the Council's goals while maintaining our core services. The budget document incorporates the City Council's priorities from the various budget goals and action plan discussions which include the following:

- Well-maintained, reliable public infrastructure systems that encourage economic growth and enhance community quality.
- Community renewal and economic growth that provides sustainable resources for public services and facilities.
- Consistent, effective delivery of Kelso city services that meet or exceed standards of professionalism, accountability and safety.
- Provide proactive and visionary regional leadership.

While this budget is technically a biennial budget, it is broken out as two annual budgets with 2025 and 2026 in separate columns. Annual appropriated budgets are adopted for each city fund and constitute the legal authority for expenditures at that level. The budget is balanced in 2025 and proposes the use of \$674,150 in General Fund Reserves in 2026. The projected deficit in 2026 stems from the increased costs related to law enforcement. In addition, this budget proposes the use of unrestricted reserves from other general fund supported funds (Street, Library, Park and Depot Funds) in the amount of \$235,000 in 2025 and 2026. These reserves were budgeted in previous biennium's and were not used. This budget retains, for the most part, the current level of service to the citizens.

### **Economic Environment**

During the 2023/2024 biennium, certain general fund revenues came in at a rate much higher than was budgeted. Sales and business taxes have outpaced budgetary estimates in both 2023 and 2024 and Real Estate Excise Taxes have been coming in at record amounts. A good portion of the increases seen in sales tax during the current biennium are considered one-time revenues that were spurred by large construction projects inside city limits and COVID relief spending.

The city anticipates less robust economic activity coupled with normalization of inflation for the 2025/2026 biennium.

**Challenges for the 2025/2026 Budget Process**

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

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

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

<b>General Fund Departments</b>	<b>General Fund Expenditures</b>				
	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>
City Council	\$159,383	\$155,237	\$166,400	\$161,100	\$163,200
Municipal Court	311,729	300,007	348,000	316,000	321,000
City Manager	372,086	417,117	427,100	457,800	485,400
Finance	732,708	734,464	801,900	769,000	822,100
Attorney	275,560	266,883	274,900	350,600	374,900
Police Operations	4,573,060	4,881,156	5,258,900	5,586,900	6,045,500
Police Records	572,899	590,950	625,800	631,500	649,000
Jail	269,125	434,134	530,000	430,000	430,000
General Government	1,927,054	1,743,832	1,324,900	1,380,000	1,382,050
Engineering	903,569	735,184	3,370,200*	3,018,600*	3,406,700*
Community Development	429,994	608,342	712,900	888,300	678,600
Fire/Emergency Medical	<u>170,952</u>	<u>170,952</u>	<u>171,000</u>	<u>171,000</u>	<u>171,000</u>
<b>Total Expenditures</b>	<b><u>\$10,698,119</u></b>	<b><u>\$11,039,258</u></b>	<b><u>\$14,012,000</u></b>	<b><u>\$14,160,800</u></b>	<b><u>\$14,929,450</u></b>

\*Includes FAA Grant expenditures.

**2025/2026 Revenue Assumptions**

Revenue forecasts were made assuming a downturn in the economic conditions from the 2023/2024 biennium. Sales, Business and Occupation, Property, and Utility taxes make up the lion’s share of the City’s revenues. Increases in property taxes are limited by law to 1% of the previous year’s levy plus the tax on newly constructed property. Taxes on the various utilities are projected to increase by 6.0% over 2023 actual levels in 2025 and another 3.5% in 2026. Sales and Business and Occupation taxes are projected to come in at 91% of 2023 actuals in 2025 and 89% in 2026.

**2025/2026 Expenditure Assumptions**

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

<b>Bargaining Unit</b>	<b>2025</b>	<b>2026</b>
Teamsters	3.5%	5.0%
AFSME	5.0%	5.0%
Police Association - Officers	6.0%	6.0%
Police Association - Records	5.0%	5.0%
Non-Represented	0%	3.5%

The number of full-time employees is projected to be 86.7 in 2025 and 88.7 in 2026.

**City of Kelso Full-time Positions**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>General Government</b>						
Community Development	2.0	3.0	2.0	2.0	4.0	4.0
Finance	7.0	7.0	7.0	7.0	7.0	7.0
City Attorney	1.4	1.4	1.4	1.4	1.8	1.8
Admin.	2.6	2.6	2.6	2.6	2.6	2.6
Engineering	5.0	5.0	5.0	5.0	6.0	6.0
Airport	1.0	1.0	1.0	1.0	1.0	1.0
<b>Public Safety</b>						
Police						
Admin.	3.0	3.0	3.0	3.0	3.0	3.0
Officers	25.0	24.0	24.0	24.0	25.0	25.0
Civilians	4.4	5.4	5.4	5.4	5.0	5.0
<b>Highways &amp; Streets</b>						
Maintenance	1.0	1.0	1.0	1.0	1.0	1.0
Traffic	1.0	1.0	1.0	1.0	2.0	2.0
<b>Culture and recreation</b>						
Library	6.0	6.0	6.0	6.0	6.3	6.3
Parks	2.0	2.0	2.0	2.0	2.0	2.0
<b>Utilities</b>						
Water	9.0	9.0	9.0	9.0	10.66	10.66
Sewer	7.0	7.0	7.0	7.0	7.34	7.34
Drainage	3.0	3.0	3.0	3.0	2.0	4.0
<b>Total FTE's</b>	<u>80.4</u>	<u>81.4</u>	<u>80.4</u>	<u>80.4</u>	<u>86.7</u>	<u>88.7</u>

On the benefits side, the city offers four health benefit plans to its employees which include qualified high deductible plans and traditional \$500 deductible plans through either a PPO or HMO model. The city pays either most or all of the premiums for the high deductible plans and contributes the amount of the deductible into a health reimbursement arrangement (HRA) and contributes the amount of co-insurance to a VEBA account. For those employees choosing the traditional plan, the city applies the amount it would pay for the high deductible option, including the health reimbursement arrangement, to the premium of the traditional plan and the employee pays any remaining premium balance. We are projecting an increase of approximately 7% in 2025 and 2026 for our PPO Plans and 5% for our HMO Plans.



## Other City Funds

### Arterial Street Fund

The arterial street fund accounts for the receipt and expenditure of road maintenance fees on the City's solid waste collector, various grants, and transfers from the general fund. Revenues are designated for construction, improvement, and repair of arterial streets or for payment of related municipal indebtedness. The arterial street fund is projected to use \$850,000 in reserves over the next biennium for repairs on Haussler Road.

Projects budgeted for 2025 and 2026 include the following:

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

### Miscellaneous Funds

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

### Utility Funds

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

	2025*	2026*
Water – residential & commercial	10.5%	10.5%
Water – industrial	10.5%	10.5%
Sewer – residential & commercial	4.5%	4.5%
Sewer – industrial	4.5%	4.5%
Stormwater	23.0%	23.0%
Solid Waste	13.0%	2.0%

\*Rates have not been adopted.

Projects budgeted for 2025 and 2026 include the following:

Projects budgeted for 2025 and 2026 include the following:

**Water**

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

**Sewer**

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

**In Summary**

I am pleased to present the City of Kelso’s 2025/2026 Budget, which, in essence is the financial plan for the ensuing biennium for the City and its many programs. The budget document is perhaps one of the most important documents of the City as it outlines the operational and capital goals with a related financial plan for the City. The 2025/2026 budget continues to reflect the economic challenges that face our city; with slow or little growth, yet the cost of delivering service continues to climb. Fortunately, the City’s current financial position is healthy enough to absorb the economic downturn projected for 2025 and 2026. As always, City staff will continue to find ways to work in a more efficient and smarter manner to be able to provide essential core services to our citizens.

Respectfully Submitted,



Brian Butterfield  
Finance Director

**CITY OF KELSO**  
**2025/2026 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – CITY COUNCIL**

**General Fund Dept. 001-01**

In partnership with the public, the City Council develops the legislative policy goals and sets the agenda for the proper administration of the city government. The Council directs the allocation of public resources through the budget process and provides oversight of city expenditures that ensures accountability to the citizens of Kelso.

The budget request for the 2025-26 biennium is “status quo” with no staffing increases over 2024 and contains the following FTE’s:

	FTE’s
• Executive Legal Assistant	<u>.3</u>
<b>Total</b>	<b>.3</b>

Proposed Budget Outcomes:

- Development of strategic plan with refined city goals and measurable indicators of progress toward achieving them.
- Improved public access to city meetings and proceedings through the investment of Public/Education/Government (PEG) funds.
- Active engagement within regional governing bodies and collaboration on multi-jurisdictional issues that impacts Kelso’s interests.

**CITY OF KELSO**

**2025/2026 PRELIMINARY BUDGET**

**DEPARTMENTAL BUDGETARY NARRATIVE – MUNICIPAL COURT**

**General Fund Dept. 001-02**

The city provides criminal justice and indigent defense services through a series of contractual agreements with Cowlitz County District Court and the Grimm Law Group, PLLC, respectively. The City Manager serves as the City’s indigent defense coordinator and ensures that criminal misdemeanor defendants are provided with their constitutional right to professional legal representation. The city has received grant funding through the Washington State Office of Public Defense for ten consecutive years for the enhancement of indigent defense services.

2025-26 biennium budget is “status quo” and no FTE’s are included:

	FTE’s
<b>Total</b>	<b>0.0</b>

Proposed Budget Outcomes:

- Continue to provide high level of indigent defense service that meets Supreme Court standards and the provisions of the *Lasnik* decision.
- Engagement with District Court during judicial transitions.

**CITY OF KELSO**  
**2025/2026 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – CITY MANAGER**

**General Fund Dept. 001-03**

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

The budget request for the 2025-26 biennium is “status quo” with no staffing increases over 2024 and contains the following FTE’s:

	FTE’s
• City Manager	1.0
• Administrative Programs Manager	1.0
• Executive Legal Assistant	<u>.3</u>
<b>Total</b>	<b>2.3</b>

Proposed Budget Outcomes:

- Achieve and make measurable progress toward implementing the Council’s Budget Goals and Actions Work plans as feasible.
- Delivery of strategic planning effort including mission statements for the organization and individual departments.
- Implementation and adoption of human resource recruitment, onboarding, and performance evaluation software system.
- Incorporation of employee training tracking system within the City’s human resource information systems.
- Development of formal risk management program in concert with the guidelines and best practices of Washington Cities Insurance Authority.
- Negotiation of key public service agreements with public and private providers.
- Completion of facility and operational analysis for library, senior citizen, and community center services.
- Delivery of citywide senior management succession plan.
- Adoption of updated administrative policy manual.

**CITY OF KELSO**

**2025/2026 PRELIMINARY BUDGET**

**DEPARTMENTAL BUDGETARY NARRATIVE – FINANCE**

**General Fund Dept. 001-04**

The Finance Department directs all financial functions for the city including accounting, accounts payable, accounts receivable, payroll, general ledger, investments, cash management, business licensing and customer services. The Finance Department also provides financial and budgetary reports for all departments and is responsible for preparation of the annual financial report and the city budget. In addition, this office is responsible for the city clerk duties which include City Council meeting agendas and minutes, records management, and public disclosure. The Customer service area provides utility billing, credit and collection, and customer service in support of the City's water, sewer, solid waste, and other utilities.

The budget request for the 2025-26 biennium is "status quo" with no staffing increases over 2024 and contains the following FTE's:

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

Proposed Budget Outcomes:

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

**CITY OF KELSO**  
**2025/2026 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – CITY ATTORNEY**

**General Fund Dept. 001-05**

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

The budget request for the 2025-26 biennium is basically “status quo” except for the addition of a part-time Prosecutor. The 2025/2026 budget contains the following FTE’s:

	FTE’s
• Prosecutor	1.0
• Part-time Prosecutor	.4
• Executive Legal Assistant	<u>4</u>
<b>Total</b>	<b>1.8</b>

Proposed Budget Outcomes:

- Provide professional high level of criminal prosecution services that complement the City’s law enforcement goals for a safe and peaceful community.
- Review and delivery of municipal code amendments that increases the efficiency of City services and administration.
- Completion of contracts and interlocal agreements that provide for delivery of key public services.

**CITY OF KELSO**

**2025/2026 PRELIMINARY BUDGET**

**DEPARTMENTAL BUDGETARY NARRATIVE – POLICE OPERATIONS/RECORDS/JAIL**

**General Fund Dept’s. 001-06, 001-07, 001-08**

The Kelso Police Department will continue to provide public safety to the citizens of Kelso which include emergency services, traffic safety, community policing/outreach, crime prevention education and 24-hour police services for the City. We anticipate handling nearly 20,000 calls for service each year of the 2025-2026 budget cycle.

FTE staffing for 2025-2026 is as follows:

	FTE’s
• Police Chief	1.0
• Police Captain	1.0
• Police Sergeant	5.0
• Police Detective	3.0
• Police School Resource Officer	1.0
• Police Patrolman	17.0
• Records Supervisor	1.0
• Records Clerk	3.0
• Evidence Technician	<u>1.0</u>
<b>Total</b>	<b>33.0</b>

Proposed Budget Outcomes:

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



**CITY OF KELSO**

**2025/2026 PRELIMINARY BUDGET**

**DEPARTMENTAL BUDGETARY NARRATIVE – ENGINEERING**

**General Fund Dept. 001-12**

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

This biennial budget includes a consultant contract to assist the division in updating and maintaining the city’s pavement condition inventory. The budget also includes contracting for the collection of the city’s annual traffic counts.

The budget request for the 2025-26 biennium with no staffing increases over 2024 and contains the following FTE’s:

	FTE’s
• Community Development Director/City Engineer	1.0
• Senior Engineer	2.0
• Senior Engineering Tech	1.0
• Construction Management Specialist	1.0
• Project Compliance and Contract Specialist	<u>1.0</u>
<b>Total</b>	<b>6.0</b>

Proposed Budget Outcomes:

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

**CITY OF KELSO**  
**2025/2026 PRELIMINARY BUDGET**  
**DEPARTMENTAL BUDGETARY NARRATIVE – COMMUNITY DEVELOPMENT**

**General Fund Dept. 001-13**

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

Except for the addition of animal control services, an animal control officer, upgrades to our existing cubicles and funding to scan existing paper files, the budget request for the 2025-26 biennium is basically “status quo”. The 2025/2026 budget contains the following FTE’s:

	FTE’s
• Planning Manager	1.0
• Permit Technician	1.0
• Code Enforcement Officer	1.0
• Animal Control Agent	<u>1.0</u>
<b>Total</b>	<b>4.0</b>

Proposed Budget Outcomes:

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

**CITY OF KELSO**

**2025/2026 PRELIMINARY BUDGET**

**DEPARTMENTAL BUDGETARY NARRATIVE – LIBRARY**

**Library Fund Dept. 103-19**

The Kelso Public Library provides information and entertainment services to the residents of Kelso, Kelso School District Educators and Students, and area residents who purchase library cards. The City has reciprocal borrowing agreements with the Longview Public Library and Fort Vancouver Regional Libraries. The library provides internet, copying, faxing, and printing services for the public, book discussions for adults, books, audiobooks, eBooks and audiobooks, movies and documentaries, reference materials, skill sets, backpack kits with parks passes, technology assistance, and research assistance. The total number of materials, both physical and digital, the library provides that are available for checkout total over one million. The library provides free programming including story time, craft programs, and developmental programs for children, a summer reading program for adults and children, book clubs for adults, and offers other organizations/people a platform to speak such as the Master Gardeners or local authors. The Library had over 4,000 people attend programs in 2023, and is well on its way to break that number by a large margin in 2024.

The budget request for the 2025-26 biennium contains no staffing increases over 2024 and contains the following FTE’s & PTE’s:

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

Proposed Budget Outcomes:

- Continue to provide library services and materials to the public.
- Continue developing the collection to remove outdated materials and add new and fresh materials for public use based on public feedback.
- Continue to expand on program offerings for the public free of charge as well as add more community programs that emphasize local speakers and authors, organizations, and workshops.
- Continue to offer a summer reading program for adults and children.
- Continue to serve as a community nexus in which people gather for teaching and learning.
- Continue to provide computer and internet access to the public, as well as providing printing, copying, faxing, and tech help services.
- Continue to work with local organizations and schools to broaden the library’s reach in and service provisions for the community.
- Considerations: Hire two new Part-Time Page/Clerks to allow the library to be open six days per week instead of five.

## CITY OF KELSO

### 2025/2026 PRELIMINARY BUDGET

#### DEPARTMENTAL BUDGETARY NARRATIVE – PUBLIC WORKS

Various Fund Dept's. 101-16, 108-21, 403-25, 405-25, 407-52

The Operations personnel under the direction of the Public Works Manager and Operations Manger are responsible for providing safe and reliable drinking water supporting the Health of the Citizens and the development of the community, responsible and cost affective maintenance to the City infrastructures which includes the Water Distribution and Sewer Collection Systems, Facility Maintenance, Traffic Control, Parks Maintenance, and Street and Drainage Maintenance. We also work closely with the Engineering/Community Development Departments to identify Capital Improvement Projects for water and sewer lines, streets, street lights and parks.

The budget request for 2025/2026 biennium for the Water Treatment, Water, Sewer, Traffic, and Parks departments which includes the increase of three water/sewer techs in 2025, one water/sewer tech, two drainage techs in 2026, and one traffic tech in 2025 for an increase of 6 FTE's:

	FTE's
• Public Works Manager	1.0
• Operations Manager	1.0
• Department Assistant	1.0
• Water Treatment Supervisor	1.0
• Water Distribution Supervisor	.5
• Sewer Collection Supervisor	.5
• Water Treatment Operator	2.0
• Water Lead	1.0
• Sewer Lead	1.0
• Street Lead	.5
• Traffic Lead	1.0
• Traffic Tech	1.0
• Stormwater Lead	.5
• Park lead	1.0
• Water/Sewer Pump Tech	1.0
• Water Sewer Techs	8.0
• Street Tech	.5
• Drainage Tech	3.5
• General Maintenance Tech	<u>1.0</u>
<b>Total</b>	<b>27.0</b>

Proposed Budget Outcomes:

- Complying with NPDES Permit.
- Complying with WSDOH for water preventative maintenance programs.
- Continued focus on getting all employees the necessary safety training.
- Repair all damaged Guardrail city wide.
- Update Traffic Control signage.
- Update Banners.
- Recruit/Hire new Water/Sewer Technicians due to turnover/retirement.
- City Employee Meter Reading, no more contract.
- Replacement of dying large commercial meters.
- Testing of large commercial/industrial meters.
- CCTV sewer lines in West & South Kelso.
- Unidirectional flushing in South Kelso to scour the water mains ridding them of scaling and reducing taste and odor complaints.
- Leak Detection to minimize unaccounted water loss.

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

FUND APPROPRIATION SUMMARY

FUND #	FUND DESCRIPTION	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY	2026 PRELIMINARY	2024 - 25 % CHG
001	GENERAL FUND	\$ 11,038,258	\$ 14,012,000	\$ 14,160,800	\$ 14,929,450	1.1%
101	STREET MAINTENANCE FUND	923,665	1,159,000	1,539,000	1,459,400	32.8%
102	ARTERIAL STREET FUND	1,973,747	25,470,000	22,982,000	14,955,000	-9.8%
103	LIBRARY FUND	712,951	790,000	770,700	806,300	-2.4%
104	PATHS & TRAILS FUND	-	-	-	-	0.0%
105	KELSO STATION FUND	208,150	667,900	75,950	76,850	-88.6%
106	STADIUM FUND	194,843	200,200	238,600	238,700	19.2%
107	HIGHLANDER FESTIVAL FUND	35,985	38,200	40,400	40,400	5.8%
108	PARKS & RECREATION FUND	777,898	2,592,485	601,800	622,100	-76.8%
114	HUD GRANT FUND	16,086	61,000	60,000	60,000	-1.6%
125	TRANSPORTATION BENEFIT DISTRICT	221,850	224,050	1,225,400	1,222,400	446.9%
206	LTD TAX G.O. BOND FUND	433,235	435,710	441,160	431,130	1.3%
301	CAPITAL PROJECTS FUND	212,185	211,660	214,260	207,230	1.2%
402	SOLID WASTE FUND	1,928,653	2,073,600	2,103,300	2,190,300	1.4%
403	WATER FUND	5,684,586	5,286,887	7,337,385	7,085,585	38.8%
404	WATER CAPITAL RESERVE FUND	1,674,774	1,876,000	5,176,000	7,401,000	175.9%
405	SEWER FUND	5,749,719	6,466,612	7,185,214	8,119,189	11.1%
407	DRAINAGE FUND	661,624	1,048,500	1,630,375	1,461,550	55.5%
408	SEWER CAPITAL RESERVE FUND	562,733	4,386,000	1,751,000	2,876,000	-60.1%
409	WATER GUARANTEE DEPOSIT FUND	65,174	100,000	120,000	120,000	20.0%
410	DRAINAGE CAPITAL RESERVE FUND	322,939	370,000	1,220,000	620,000	229.7%
413	1992/2002 REVENUE BOND FUND	-	-	-	-	0.0%
502	EQUIPMENT RESERVE FUND	-	931,500	1,204,000	1,198,000	29.3%
601	FIREMEN'S PENSION FUND	83,323	84,560	50,050	52,050	-40.8%
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 33,482,378</b>	<b>\$ 68,485,864</b>	<b>\$ 70,127,394</b>	<b>\$ 66,172,634</b>	<b>2.4%</b>

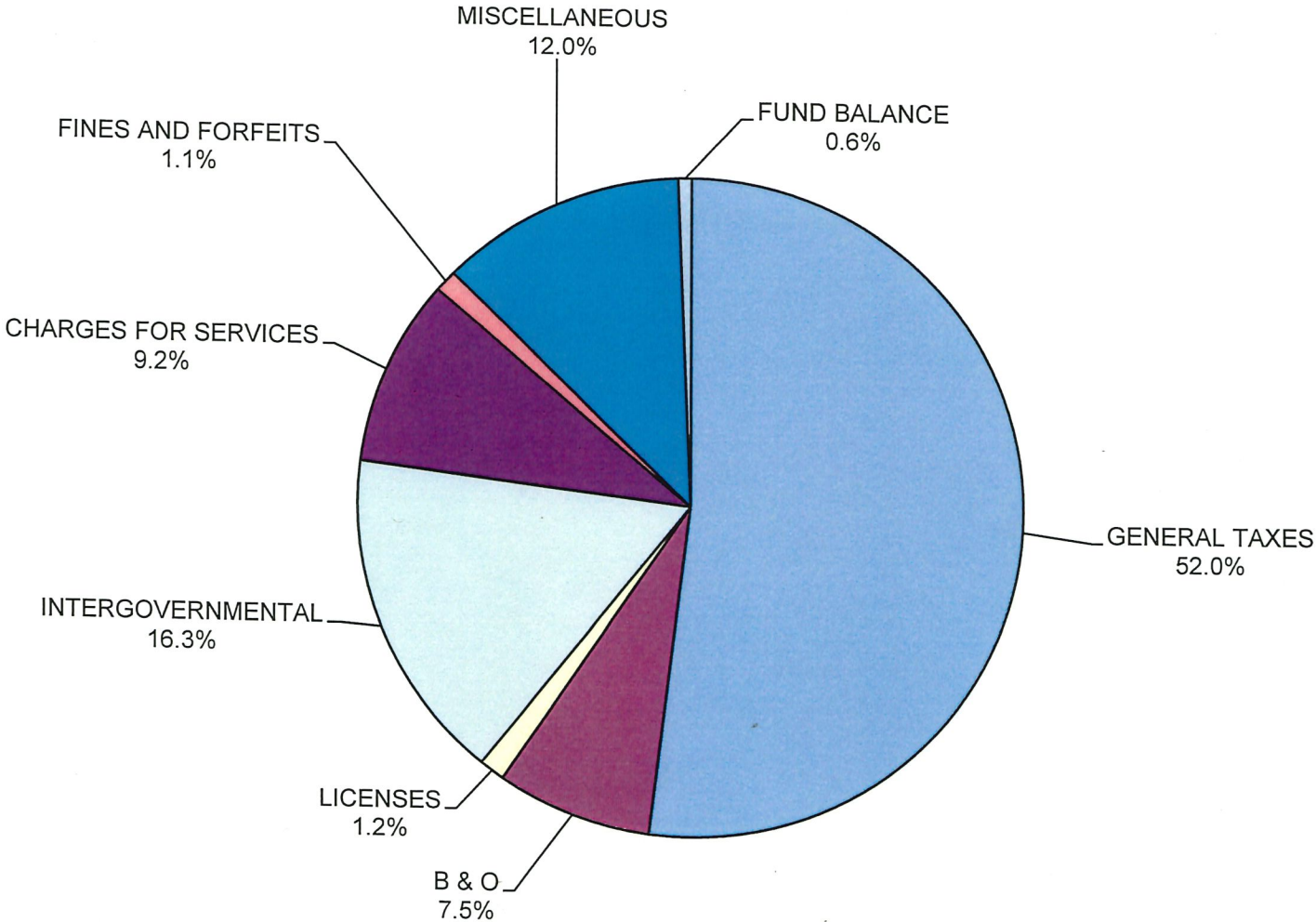
**CITY OF KELSO**  
**2025/2026 PRELIMINARY BUDGET**

GENERAL FUND REVENUE SUMMARY

REVENUE TYPE	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY	2026 PRELIMINARY	2024 - 2025 % CHG
GENERAL TAXES Property, Retail Sales, Excise and Utility Taxes.	\$ 7,926,399	\$ 7,250,200	\$ 7,601,300	\$ 7,725,800	4.8%
BUSINESS & OCCUPATIONAL TAXES Includes admissions tax.	1,402,489	1,050,000	1,300,000	1,230,000	23.8%
LICENSES AND PERMITS	514,112	174,200	218,000	203,000	25.1%
INTERGOVERNMENTAL Grants, Entitlements and Shared Revenues.	763,996	2,273,100	2,951,300	3,059,800	29.8%
CHARGES FOR SERVICES Interfund Service Charges and Planning, Zoning Fees.	1,300,254	1,290,000	1,347,900	1,382,600	4.5%
FINES AND FORFEITS	111,466	151,500	107,000	102,000	-29.4%
MISCELLANEOUS REVENUES Investment Interest, Donations and Sale of Fixed Assets.	855,564	1,673,000	594,100	492,100	-64.5%
OPERATING TRANSFERS	-	60,000	60,000	60,000	0%
BEGINNING CASH OBLIGATED	-	90,000	-	674,150	-100.0%
<b>TOTAL GENERAL FUND</b>	<b>\$ 12,874,280</b>	<b>\$ 14,012,000</b>	<b>\$ 14,179,600</b>	<b>\$ 14,929,450</b>	<b>1.2%</b>

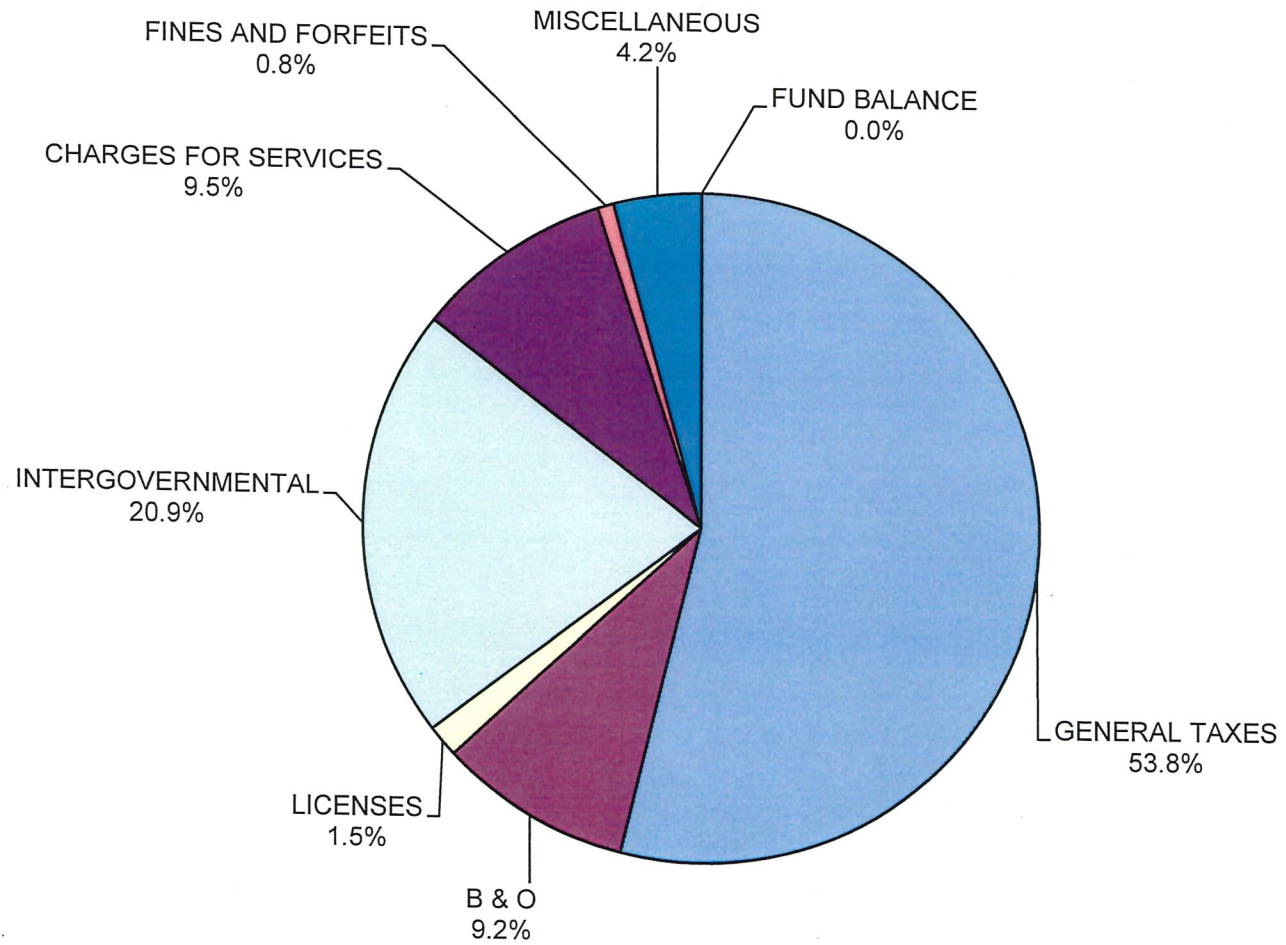
# CITY OF KELSO

## 2024 GENERAL FUND REVENUE SUMMARY (BUDGET)



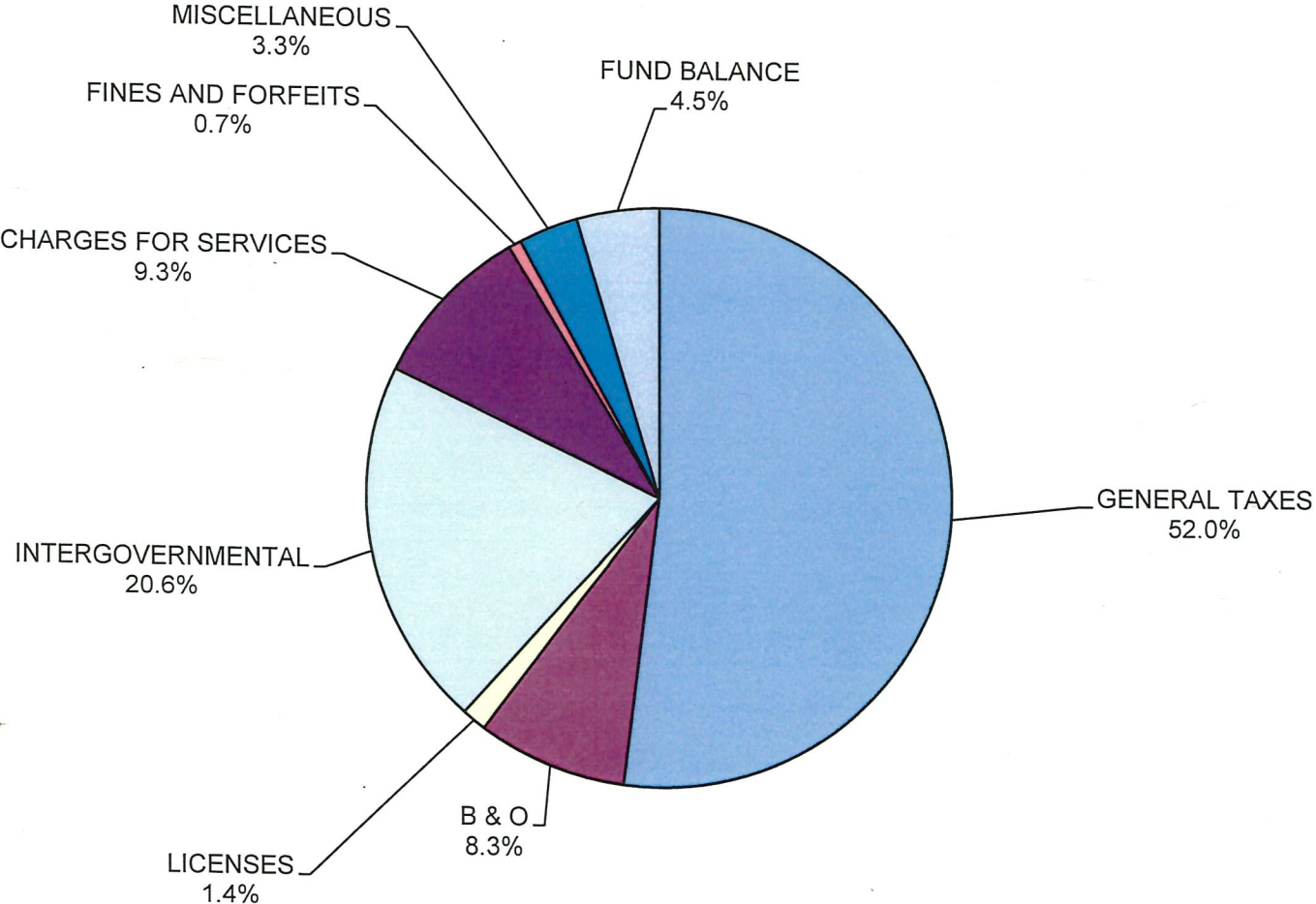


# CITY OF KELSO 2025 GENERAL FUND REVENUE SUMMARY (BUDGET)



# CITY OF KELSO

## 2026 GENERAL FUND REVENUE SUMMARY (BUDGET)



# CITY OF KELSO

## 2025/2026 PRELIMINARY BUDGET

### SALES TAX AND PROPERTY TAX DISTRIBUTION HISTORY

#### SALES TAX

FUND #	FUND	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY	2026 PRELIMINARY	2024 - 2025	
						\$ DIFF	% CHG
001	GENERAL	\$2,167,308	\$ 1,529,500	\$ 1,529,800	\$ 1,447,800	\$ 300	0.0%
101	STREET	760,000	616,000	833,500	763,400	217,500	35.3%
103	LIBRARY	589,000	511,500	655,700	796,800	144,200	28.2%
108	PARKS	330,000	343,000	381,000	392,000	38,000	11.1%
	<b>TOTAL</b>	<b>\$3,846,308</b>	<b>\$ 3,000,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 400,000</b>	<b>13.3%</b>

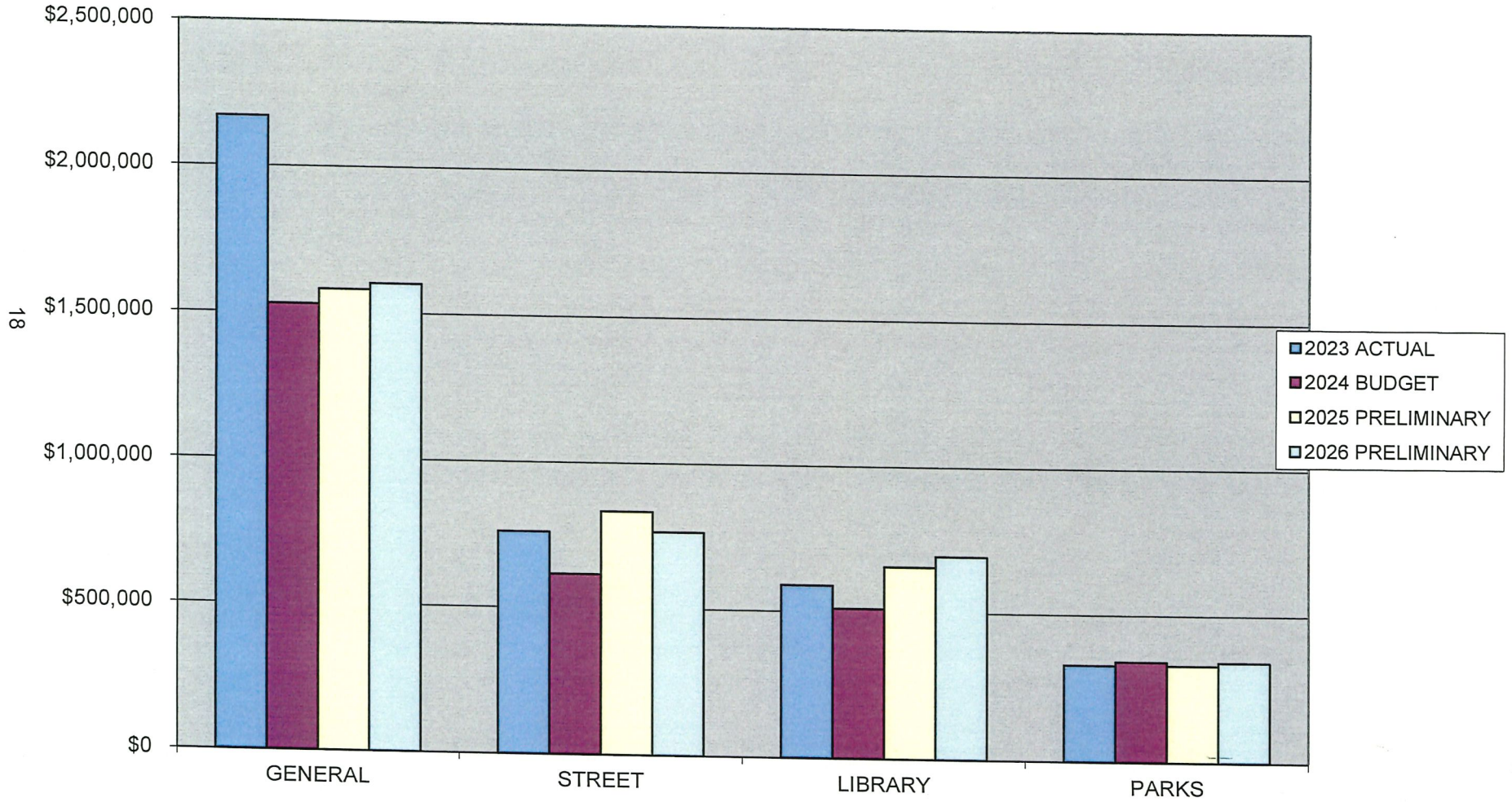
#### PROPERTY TAX

FUND #	FUND	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY	2026 PRELIMINARY	2024 - 2025	
						\$ DIFF	% CHG
001	GENERAL	\$1,666,453	\$ 1,680,000	\$ 1,784,000	\$ 1,850,000	\$ 104,000	6.2%
	<b>TOTAL</b>	<b>\$1,666,453</b>	<b>\$ 1,680,000</b>	<b>\$ 1,784,000</b>	<b>\$ 1,850,000</b>	<b>\$ 104,000</b>	<b>6.2%</b>

#### COMBINED SALES AND PROPERTY TAXES

FUND #	FUND	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY	2026 PRELIMINARY	2024 - 2025	
						\$ DIFF	% CHG
001	GENERAL	\$2,167,308	\$1,529,500	\$1,579,800	\$1,601,300	\$ 50,300	3.3%
101	STREET	760,000	616,000	833,500	763,400	217,500	35.3%
103	LIBRARY	589,000	511,500	655,700	693,300	144,200	28.2%
108	PARKS	330,000	343,000	331,000	342,000	(12,000)	-3.5%
	<b>TOTAL</b>	<b>\$3,846,308</b>	<b>\$ 3,000,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 400,000</b>	<b>13.3333%</b>

# CITY OF KELSO COMBINED SALES AND PROPERTY TAXES



# CITY OF KELSO

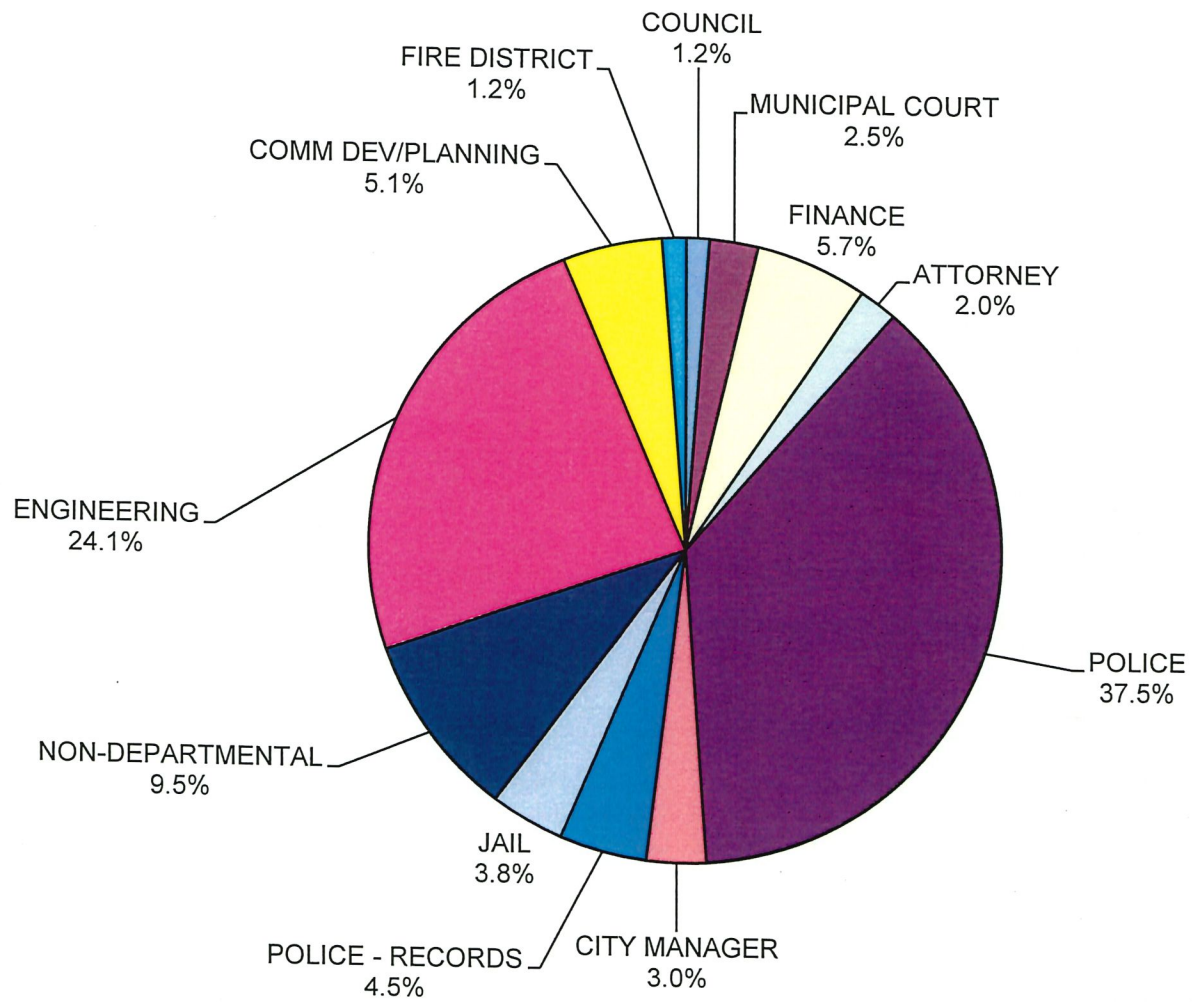
## 2025/2026 PRELIMINARY BUDGET

### GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY

DEPT #	DEPARTMENT	2023 ACTUAL	2024 BUDGET	2025 PRELIMINARY	2026 PRELIMINARY	2024 - 2025 % CHG
01	COUNCIL	\$ 155,237	\$ 166,400	\$ 161,100	\$ 163,200	-3.19%
02	MUNICIPAL COURT	300,007	348,000	316,000	321,000	-9.20%
03	CITY MANAGER	417,117	427,100	457,800	485,400	7.19%
04	FINANCE	734,464	801,900	769,000	822,100	-4.10%
05	ATTORNEY	266,883	274,900	350,600	374,900	27.54%
06	POLICE	4,881,156	5,258,900	5,586,900	6,045,500	6.24%
07	POLICE - RECORDS	590,950	625,800	631,500	649,000	0.91%
08	JAIL	434,134	530,000	430,000	430,000	-18.87%
09	NON-DEPARTMENTAL	1,743,832	1,324,900	1,380,000	1,382,050	4.16%
12	ENGINEERING	735,184	3,370,200	3,018,600	3,406,700	-10.43%
13	COMM DEV/PLANNING	608,342	712,900	888,300	678,600	24.60%
14	FIRE DISTRICT	170,952	171,000	171,000	171,000	0.00%
<b>TOTAL GENERAL FUND</b>		<b>\$ 11,038,258</b>	<b>\$ 14,012,000</b>	<b>\$14,160,800</b>	<b>\$ 14,929,450</b>	<b>1.06%</b>

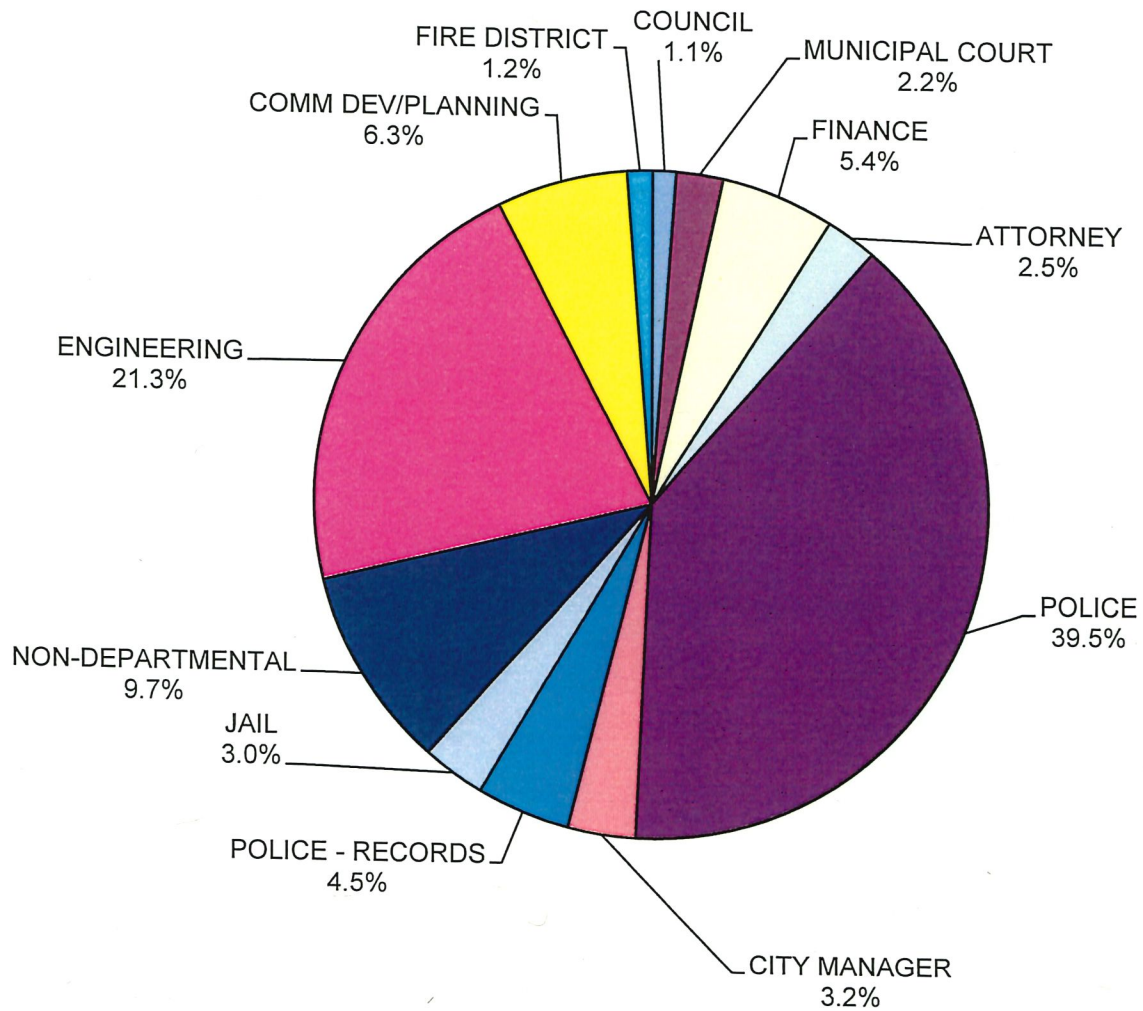
# CITY OF KELSO

## 2024 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



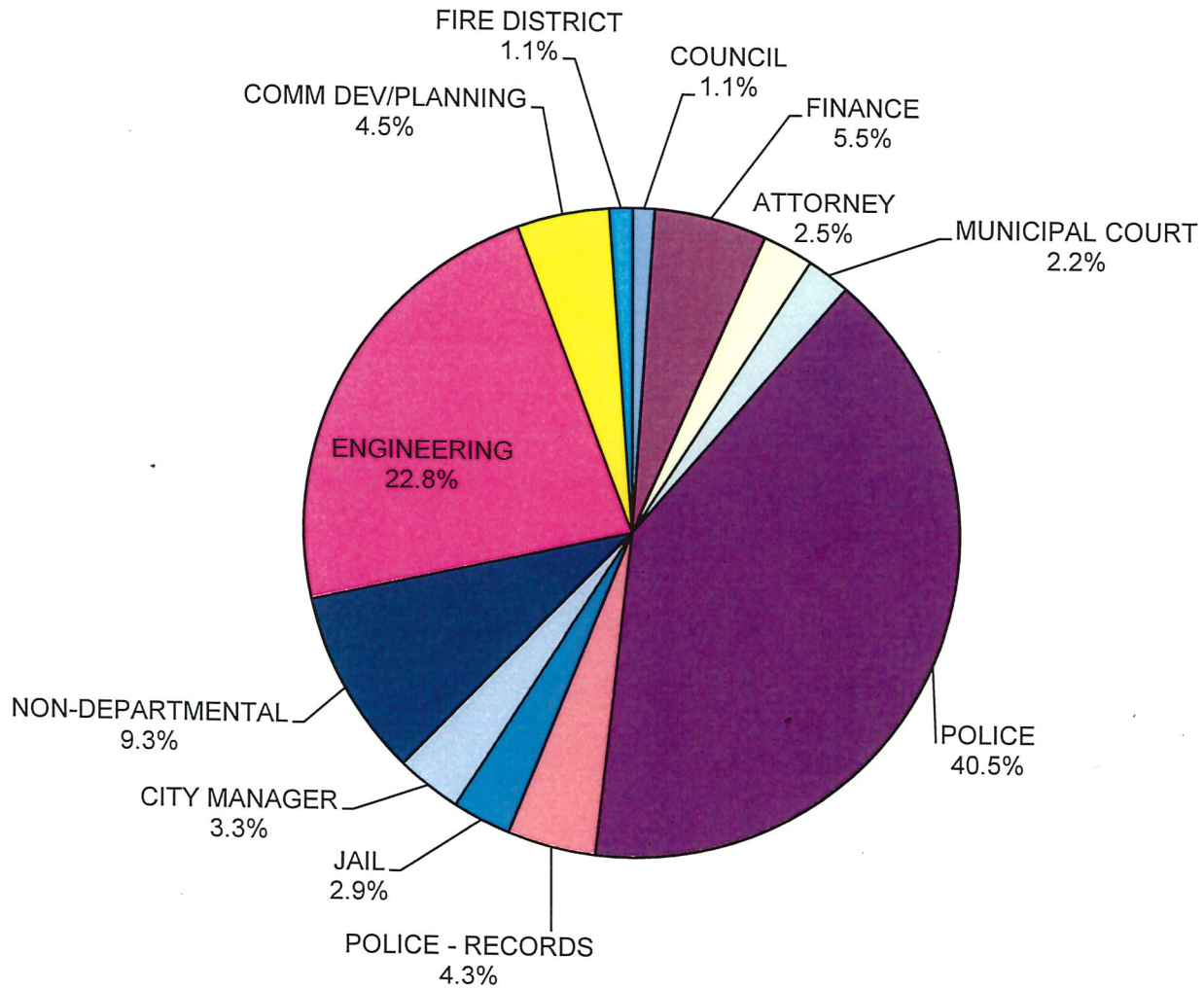
# CITY OF KELSO

## 2025 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)



# CITY OF KELSO

## 2026 GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY (BUDGET)





**CITY OF KELSO  
2025 TRANSFERS**

<b>PAYING FUND</b>	<b>ACCT NO</b>	<b>BUDGET AMOUNT</b>	<b>RECEIVING FUND</b>	<b>ACCT NO</b>	<b>1ST QTR</b>	<b>2ND QTR</b>	<b>3RD QTR</b>	<b>4TH QTR</b>	
GENERAL FUND	001-09-597-00-006	46,450	KELSO STATION FUND	105-397-00-00	11,613	11,613	11,613	11,611	Annual contribution
STADIUM FUND	106-20-597-00-011	100,000	PARKS FUND	108-397-00-01	25,000	25,000	25,000	25,000	Tam O'Shanter park Improvments
STADIUM FUND	106-20-597-00-010	20,000	HIGHLANDER FESTIVAL	107-397-00-00	5,000	5,000	5,000	5,000	Highlander festival
HUD GRANT FUND	114-17-597-00-000	60,000	GENERAL FUND	001-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
TBD FUND	125-62-597-00-000	225,400	DEBT SERVICE FUND	206-397-00-01	56,350	56,350	56,350	56,350	2016 G.O. Bond debt service
TBD FUND	125-62-597-00-001	1,000,000	ARTERIAL STREET FUND	102-397-00-00	250,000	250,000	250,000	250,000	Roadway Maintenance/Construction
CAPITAL PROJECTS	301-60-597-00-001	214,260	DEBT SERVICE FUND	206-397-00-00	53,565	53,565	53,565	53,565	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	2,181,000	WATER CAPITAL RESERVE FUND	404-397-00-00	545,250	545,250	545,250	545,250	To fund capital projects
SEWER FUND	405-25-597-10-010	1,565,000	SEWER CAPITAL RESERVE FUND	408-397-00-02	391,250	391,250	391,250	391,250	To fund capital projects
STORMWATER FUND	407-52-597-00-000	1,140,000	STORMWATER CAPITAL FUND	410-397-00-00	285,000	285,000	285,000	285,000	To fund capital projects
<b>TOTAL TRANSFERS</b>		<b><u>\$ 6,552,110</u></b>			<b><u>\$ 1,638,028</u></b>	<b><u>\$ 1,638,028</u></b>	<b><u>\$ 1,638,028</u></b>	<b><u>\$ 1,638,026</u></b>	

**CITY OF KELSO  
2026 TRANSFERS**

PAYING FUND	ACCT NO	BUDGET AMOUNT	RECEIVING FUND	ACCT NO	1ST QTR	2ND QTR	3RD QTR	4TH QTR	
GENERAL FUND	001-09-597-00-006	46,550	KELSO STATION FUND	105-397-00-00	11,638	11,638	11,638	11,636	Annual contribution
STADIUM FUND	106-20-597-00-011	100,000	PARKS FUND	108-397-00-01	25,000	25,000	25,000	25,000	Tam O'Shanter park Improvments
STADIUM FUND	106-20-597-00-010	20,000	HIGHLANDER FESTIVAL	107-397-00-00	5,000	5,000	5,000	5,000	Highlander festival
HUD GRANT FUND	114-17-597-00-000	60,000	GENERAL FUND	001-397-00-02	15,000	15,000	15,000	15,000	HUD grant to fund nuisance abatement.
TBD FUND	125-62-597-00-000	222,400	DEBT SERVICE FUND	206-397-00-01	55,600	55,600	55,600	55,600	2016 G.O. Bond debt service
TBD FUND	125-62-597-00-001	1,000,000	ARTERIAL STREET FUND	102-397-00-00	250,000	250,000	250,000	250,000	Roadway Maintenance/Construction
CAPITAL PROJECTS	301-60-597-00-001	207,230	DEBT SERVICE FUND	206-397-00-00	51,808	51,808	51,807	51,807	2011 G.O. Bond debt service
WATER FUND	403-25-597-00-010	1,993,569	WATER CAPITAL RESERVE FUND	404-397-00-00	498,392	498,392	498,392	498,392	To fund capital projects
SEWER FUND	405-25-597-10-010	2,095,000	SEWER CAPITAL RESERVE FUND	408-397-00-02	523,750	523,750	523,750	523,750	To fund capital projects
STORMWATER FUND	407-52-597-00-000	381,550	STORMWATER CAPITAL FUND	410-397-00-00	95,388	95,388	95,388	95,386	To fund capital projects
<b>TOTAL TRANSFERS</b>		<b><u>\$ 6,126,299</u></b>			<b><u>\$ 1,531,576</u></b>	<b><u>\$ 1,531,576</u></b>	<b><u>\$ 1,531,576</u></b>	<b><u>\$ 1,531,571</u></b>	





## CITY OF KELSO

### Schedule of Debt Service Charges to Maturity

#### 2020 Water/Sewer Refunding and Improvement Revenue Bonds

DATE OF MATURITY	COUPON RATE	BONDS MATURING	INTEREST ON BONDS	TOTAL BONDS AND INTEREST
2025	3.00%	\$ 345,000	\$ 120,788	\$ 465,788
2026	3.00%	360,000	110,438	470,438
2027	3.00%	370,000	99,638	469,638
2028	3.00%	380,000	88,538	468,538
2029	3.00%	385,000	77,138	462,138
2030	3.00%	400,000	65,588	465,588
2031	3.00%	410,000	53,588	463,588
2032	3.00%	145,000	41,288	186,288
2033	3.00%	150,000	36,938	186,938
2034	3.00%	155,000	32,438	187,438
2035	3.00%	160,000	27,788	187,788
2036	3.00%	165,000	22,988	187,988
2037	3.00%	165,000	18,038	183,038
2038	3.00%	170,000	13,088	183,088
2039	2.25%	175,000	7,988	182,988
2040	2.25%	180,000	4,050	184,050
	<b>TOTAL</b>	<b>\$ 4,115,000</b>	<b>\$ 820,313</b>	<b>\$ 4,935,313</b>
Bond Redemption Date - December 1				
Interest/Coupon Redemption Dates - June 1 & December 1				



City of Kelso  
Salaries/Benefits By Department

Department	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
City Council	\$ 76,818	\$ 81,938	\$ 83,304	\$ 83,900	\$ 84,600	\$ 86,700
City Manager	348,822	361,281	395,934	408,200	440,000	467,600
Finance	683,205	712,438	711,580	777,000	748,200	801,300
City Attorney	174,346	179,954	203,538	196,900	277,500	298,500
Police Operations	3,477,109	3,897,959	4,085,716	4,476,000	4,568,700	5,168,300
Police Records	243,564	314,477	327,695	346,300	339,000	349,500
Engineering	623,612	638,378	525,878	666,500	819,000	923,000
Airport	130,966	140,312	150,659	161,200	141,000	152,600
Community Development	195,812	295,063	322,356	336,500	449,300	483,600
Street Maintenance	89,783	110,813	119,753	133,000	138,400	144,500
Traffic Division	99,404	137,278	137,600	140,000	244,800	248,600
Library	280,996	332,945	393,115	498,500	512,100	540,200
Parks	218,169	180,486	235,759	261,300	244,400	254,600
Criminal Justice	279,915	306,950	-	-	-	-
Solid Waste	9,355	9,525	9,858	10,500	9,700	10,100
Water	796,441	917,014	994,852	1,199,000	1,353,000	1,421,400
Sewer	527,560	621,621	550,964	770,000	868,000	918,500
Storm Water Drainage	169,736	185,185	170,365	372,000	211,100	389,500
<b>Total Salary &amp; Benefits</b>	<b>\$ 8,425,613</b>	<b>\$ 9,423,617</b>	<b>\$ 9,418,926</b>	<b>\$ 10,836,800</b>	<b>\$ 11,448,800</b>	<b>\$ 12,658,500</b>

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

FUND 001-00			GENERAL FUND					
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00						
			\$	\$	\$	\$	\$	\$
			7,300,730	9,186,963	10,456,227	12,292,249	12,202,249	12,221,049
311	10	00						
			1,569,550	1,597,115	1,666,453	1,680,000	1,784,000	1,850,000
311	20	00						
			46	77	8	-	-	-
313	10	00						
			2,038,842	2,112,024	2,167,308	1,529,500	1,529,800	1,447,800
313	71	00						
			293,641	323,512	342,569	250,000	300,000	300,000
316	10	00						
			787,539	871,797	1,013,216	735,000	950,000	900,000
316	10	10						
			184,770	148,279	258,005	170,000	220,000	200,000
316	43	00						
			75,125	90,683	63,729	80,000	90,000	90,000
316	46	00						
			206,540	204,875	184,988	202,000	170,000	170,000
316	47	10						
			64,631	49,908	79,734	65,000	70,000	70,000
316	47	30						
			64,427	72,473	43,210	65,000	45,000	45,000
316	51	00						
			733,773	760,783	770,982	735,000	800,000	800,000
316	52	00						
			425,639	480,138	486,903	493,000	535,000	572,000
316	54	00						
			591,631	607,645	619,087	635,200	645,000	674,000
316	55	00						
			184,963	188,205	190,612	187,000	214,500	219,000
316	70	00						
			1,205,757	1,268,615	1,287,962	1,303,500	1,393,000	1,463,000
316	81	00						
			25,044	20,521	16,304	20,000	20,000	20,000
317	20	00						
			3,932	5,621	6,550	5,000	5,000	5,000
318	11	00						
			41,584	116,321	131,268	145,000	130,000	130,000



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

FUND 001-00			GENERAL FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget	
321	00	00	BUSINESS LICENSES <i>Business License Fee @ \$50.00 per business.</i>	76,050	79,892	81,050	70,000	75,000	75,000
321	00	10	BUSINESS LICENSES - MISC <i>Misc licenses.</i>	1,065	797	1,390	1,200	1,000	1,000
322	10	00	BUILDING PERMITS <i>Construction permit fees for building, plumbing, etc.</i>	261,466	145,914	429,402	100,000	140,000	125,000
322	90	00	MISC. LICENSES, GUN PERMITS, ETC. <i>Receipts for concealed pistol licenses.</i>	2,989	2,937	2,270	3,000	2,000	2,000
331	20	00	FEDERAL GRANTS <i>FAA pass-thru grant to SWRA.</i>	33,149	45,000	-	1,250,000	1,250,000	1,900,000
333	00	00	FEDERAL GRANTS <i>Miscellaneous</i>	2,233	18,945	4,663	10,000	50,000	50,000
333	66	00	FEDERAL GRANTS <i>Environmental Protection Agency</i>	-	-	-	-	200,000	200,000
334	00	00	STATE GRANTS <i>Miscellaneous</i>	17,257	37,373	31,702	20,000	50,000	50,000
334	00	00	STATE GRANTS <i>Public defense grant.</i>	60,000	57,885	55,000	60,000	60,000	60,000
334	03	11	STATE GRANTS <i>Dept of Commerce</i>	14,328	40,972	15,528	229,600	205,000	-
334	03	60	STATE GRANT - WSDOT <i>Airport improvements.</i>	548	-	-	-	465,000	100,000
335	00	91	P.U.D. PRIVILEGE TAX <i>Public Utility District pass through from the State.</i>	141,181	91,722	95,098	92,000	97,000	98,000
336	00	98	LOCAL GOVERNMENT ASSISTANCE <i>Based on State Real Estate Tax collections.</i>	179,829	164,241	100,676	143,000	110,000	119,000
336	06	20	CRIMINAL JUSTICE HIGH CRIME <i>Allocated to cities with a high rate of crime.</i>	-	10,302	40,831	39,000	40,000	40,000
336	06	21	CRIMINAL JUSTICE VIOLENT CRIMES/POPULATION <i>City estimated share @ \$.40/capita for 2025.</i>	-	1,127	4,600	4,600	5,100	5,300
336	06	26	CRIMINAL JUSTICE SPECIAL PROGRAMS <i>City estimated share @ \$1.40/capita for 2025.</i>	-	3,988	16,237	21,900	18,000	19,000
336	06	42	MARIJUANA EXCISE TAX <i>City share of State marijuana taxes.</i>	21,374	27,635	26,463	20,000	25,000	25,000
336	06	51	DUI AND OTHER CRIMINAL JUSTICE ASSISTANCE <i>For the implementation of DUI statutes.</i>	-	420	880	2,000	1,200	1,500
336	06	94	LIQUOR EXCISE TAX <i>City share of State liquor taxes @ \$6.56/capita for 2025.</i>	85,110	88,135	87,428	87,000	84,000	86,000
336	06	95	LIQUOR BOARD PROFITS <i>City share of State liquor profits @ \$7.37/capita for 2025.</i>	95,547	96,679	95,284	97,000	94,000	96,000
337	00	00	MISC. COUNTY GRANTS	-	59,145	15,325	-	-	-
337	21	00	LAW ENFORCEMENT - INTERGOVERNMENTAL <i>1 SRO @ KSD &amp; 1 Police Science Instructor.</i>	143,916	169,994	174,281	197,000	197,000	210,000

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

FUND 001-00			GENERAL FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
341	26	00	RECORDS SURCHARGE - HOUSING	15,623	16,771	10,547	14,000	10,000	10,000
341	43	00	INTERFUND SERVICES - FUND 403	18,000	18,000	18,000	18,000	18,000	18,000
			<i>Reimbursement for finance office building costs.</i>						
341	43	01	INTERFUND SERVICES - FUND 101	16,975	23,591	23,646	19,000	27,000	28,000
			<i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>						
341	43	02	INTERFUND SERVICES - FUND 103	25,512	33,112	35,593	31,000	39,000	41,000
			<i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>						
341	43	03	ACCOUNTING SERVICES	40,000	40,000	40,000	40,000	40,000	40,000
			<i>Provided to SWRA.</i>						
341	43	05	INTERFUND SERVICES - FUND 402	84,741	90,126	88,379	98,000	90,000	95,000
			<i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>						
341	43	06	INTERFUND SERVICES - FUND 403	322,730	330,519	334,030	370,000	358,000	377,000
			<i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>						
341	43	07	INTERFUND SERVICES - FUND 407	72,000	75,988	75,242	81,000	75,000	77,000
			<i>Revenue for services related to accounting, payroll, budget, legal and computer consulting.</i>						
341	60	00	PHOTOCOPIES/DUPLICATION	224	283	438	500	500	500
			<i>Receipts for duplication and photocopying of documents.</i>						
341	80	00	ENGINEERING SERVICES	357,178	381,416	257,777	275,000	300,000	300,000
			<i>For engineering services performed for other funds.</i>						
341	82	00	ENGINEERING FEES & CHARGES	43,795	114,136	25,435	35,000	30,000	30,000
			<i>Right of way, side sewer, driveway and sidewalk permits, bid specifications and blueprints.</i>						
341	95	00	LEGAL SERVICES	72,927	77,532	83,368	75,000	124,400	131,000
			<i>Prosecution.</i>						
344	60	00	PROFESSIONAL SERVICES - SWRA	144,018	141,215	153,497	161,000	141,000	148,100
			<i>Charges for airport manager services provided to airport.</i>						
345	80	00	PLANNING & ZONING FEES	13,708	23,136	14,018	7,500	15,000	12,000
			<i>Charges for variances, conditional uses, zone changes, annexations, etc.</i>						
345	83	00	PLAN CHECK FEES	171,104	251,545	140,284	65,000	80,000	75,000
351	50	00	FINES & FORFEITS	132,671	85,094	86,799	135,000	80,000	75,000
			<i>City's share of fines collected through the Municipal Court.</i>						
359	60	00	B & O TAX PENALTY	10,320	13,392	12,366	10,000	15,000	15,000
359	80	00	GAMBLING TAX PENALTY	1,255	700	-	500	500	500
			<i>Late payment penalties.</i>						

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

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FUND 001-00			GENERAL FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
359	90	00	BUSINESS LICENSE PENALTY <i>Fee for late renewal of Business License @ 25.00.</i>	1,655	901	964	1,500	500	500
359	90	01	FORFEIT PROPERTY	1,353	348	217	1,000	500	500
359	90	02	MISCELLANEOUS FINES	1,040	3,027	11,120	2,500	10,000	10,000
359	90	03	FALSE ALARM FINE	350	50	-	1,000	500	500
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash.</i>	5,375	126,814	553,529	400,000	450,000	350,000
361	40	00	SALES & USE TAX INTEREST <i>Interest on sales and use taxes collected by the state.</i>	11,732	3,674	19,549	29,000	12,000	10,000
361	40	10	I.F. LOAN REPAYMENT - INTEREST	-	3,334	21,388	-	12,200	8,900
362	50	00	LEASE REVENUES	-	10,871	12,451	11,000	9,600	9,600
367	00	00	DONATIONS <i>For K-9 patrol unit.</i>	475	500	500	1,000	2,000	2,000
367	00	02	PRIVATE GRANTS	1,000	-	-	2,000	-	-
367	00	03	WELLNESS PROGRAM	4,200	-	-	2,500	-	-
367	19	00	TREE LIGHTING DONATIONS	8,165	3,600	3,440	7,500	4,000	4,000
369	20	00	UNCLAIMED PROPERTY SALES <i>Represents sale of unclaimed property.</i>	8,099	4,403	3,171	7,500	5,000	5,000
369	90	00	MISCELLANEOUS REVENUES <i>Miscellaneous revenue sources - NSF check fees, fireworks fees and fingerprints.</i>	7,328	5,632	61,412	10,000	7,500	7,500
381	10	00	INTERFUND LOAN - PRINCIPAL <i>Lease financing.</i>	-	-	-	-	87,800	91,100
391	00	00	OTHER FINANCE SOURCES <i>Lease financing.</i>	-	18,273	170,415	1,200,000	-	-
397	00	02	TRANSFERS <i>From HUD Fund for nuisance abatement</i>	60,000	6,921	-	60,000	60,000	60,000
398	20	00	DAMAGE RECOVERIES	1,680	782	9,709	2,500	4,000	4,000
<b>TOTAL GENERAL FUND REVENUES</b>			<b>\$ 18,589,439</b>	<b>\$ 21,154,344</b>	<b>\$ 23,330,507</b>	<b>\$ 26,214,249</b>	<b>\$ 26,381,849</b>	<b>\$ 26,476,349</b>	

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

FUND 001-01			GENERAL FUND - CITY COUNCIL						
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026	
			Actual	Actual	Actual	Budget	Budget	Budget	
511	60	100 COUNCIL/MAYOR SALARIES <i>Mayor receives \$1,000 per month, Council members receive \$500 per month.</i>	\$ 44,400	\$ 47,500	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	
511	60	101 ADMINISTRATIVE SECRETARY SALARY <i>Council's share of this position's salary.</i>	18,389	19,771	20,147	20,200	22,000	23,700	
511	60	200 COUNCIL/MAYOR BENEFITS <i>Represents FICA, Unemployment, Worker's Comp., Etc.</i>	3,547	3,804	3,889	3,900	3,800	3,800	
511	60	201 ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	10,482	10,863	11,268	11,800	10,800	11,200	
511	60	310 OFFICE SUPPLIES <i>Various office supplies and photocopies.</i>	99	312	179	1,000	500	500	
511	60	351 DATA PROCESSING EQUIPMENT	361	-	1,833	2,000	1,000	1,000	
511	60	421 PEG FEES - KLTV	73,513	73,000	66,108	75,000	70,000	70,000	
511	60	431 MAYOR TRAVEL <i>Pays travel for seminars and conferences.</i>	387	297	1,467	500	1,000	1,000	
511	60	491 COUNCIL EDUCATION <i>Registration fees for seminars and conferences.</i>	276	1,398	1,274	2,500	1,500	1,500	
511	60	492 COUNCIL MISCELLANEOUS <i>Various miscellaneous expenditures.</i>	3,740	2,438	1,072	1,500	2,500	2,500	
<b>TOTAL CITY COUNCIL EXPENDITURES</b>			<b>\$ 155,194</b>	<b>\$ 159,383</b>	<b>\$ 155,237</b>	<b>\$ 166,400</b>	<b>\$ 161,300</b>	<b>\$ 163,200</b>	

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

FUND 001-02			GENERAL FUND- MUNICIPAL COURT	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
512	50	413	PUBLIC DEFENDER	\$ 147,271	\$ 182,319	\$ 158,110	\$ 179,000	\$ 170,000	\$ 175,000
512	50	414	JURORS AND WITNESSES	-	-	1,829	1,000	1,500	1,500
512	50	415	INTERPRETERS	23,246	21,525	28,008	20,000	25,000	25,000
512	50	416	ADDITIONAL ATTORNEYS	12,396	3,975	9,150	5,000	10,000	10,000
			<i>Cost of cases where attorney has a conflict of interest and for attorney costs for indigent appeal.</i>						
512	50	419	MISCELLANEOUS INDIGENT DEFENSE	-	-	746	2,000	2,500	2,500
512	50	450	COURTROOM RENTAL/OVERHEAD	5,552	6,528	6,768	6,000	7,000	7,000
			<i>Negotiated figure with Cowlitz County.</i>						
512	50	490	CONTRACT SERVICES MUNICIPAL COURT	95,622	97,382	95,396	135,000	100,000	100,000
			<i>Contract between the City and Municipal Court based on the number of traffic &amp; non-traffic infractions, and criminal &amp; non-criminal violations.</i>						
<b>TOTAL MUNICIPAL COURT EXPENDITURES</b>				<b>\$ 284,087</b>	<b>\$ 311,729</b>	<b>\$ 300,097</b>	<b>\$ 348,000</b>	<b>\$ 316,000</b>	<b>\$ 321,000</b>

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

FUND 001-03			GENERAL FUND - CITY MANAGER	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
513	10	100	MANAGER'S SALARY	\$ 153,732	\$ 158,502	\$ 170,340	\$ 186,000	\$ 206,500	\$ 218,500
513	10	101	ADMINISTRATIVE SECRETARY SALARY <i>City Manager's share of this position's salary.</i>	18,395	19,770	20,147	20,200	22,000	23,700
513	10	102	ADMINISTRATIVE PROGRAMS MANAGER/HR	90,901	91,304	103,095	98,000	109,000	118,400
513	10	200	MANAGER'S BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	49,405	52,092	60,070	61,000	54,000	56,000
513	10	201	ADMINISTRATIVE SECRETARY BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	10,480	10,863	11,268	12,000	11,000	11,300
513	10	202	ADMINISTRATIVE PROGRAMS MANAGER/HR <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	25,909	28,750	31,014	31,000	37,500	39,700
513	10	310	OFFICE SUPPLIES <i>Cost of normal clerical/office supplies. (Includes software)</i>	1,222	1,280	1,076	1,600	1,200	1,200
513	10	351	DATA PROCESSING EQUIPMENT	-	1,512	-	4,000	2,000	2,000
513	10	420	TELEPHONE <i>Includes cellphones and internet.</i>	1,367	1,272	1,816	1,500	1,500	1,500
513	10	430	TRAVEL <i>Travel and registration for various seminars and training.</i>	2,061	3,339	6,507	2,500	5,000	5,000
513	10	431	CAR MILEAGE <i>Reimburse for use of personal car on City business.</i>	-	-	-	500	-	-
513	10	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	301	275	347	1,300	500	500
513	10	490	DUES AND SUBSCRIPTIONS <i>Membership in WCMA.</i>	1,586	1,381	1,262	1,500	1,600	1,600
513	10	492	MISCELLANEOUS EXPENSES <i>Includes cost of manager's annual evaluation.</i>	8,188	265	9,379	4,500	5,000	5,000
513	50	450	COPIER LEASE PAYMENT <i>Manager's share of lease costs for copier.</i>	1,048	1,481	796	1,500	1,000	1,000
<b>TOTAL CITY MANAGER EXPENDITURES</b>				<b>\$ 364,595</b>	<b>\$ 372,086</b>	<b>\$ 417,117</b>	<b>\$ 427,100</b>	<b>\$ 457,800</b>	<b>\$ 485,400</b>

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

FUND 001-04			GENERAL FUND - FINANCE					
ACCOUNT #	NARRATIVE		2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
514	10	100 SALARIES <i>Seven full-time employees.</i>	\$ 485,261	\$ 498,233	\$ 469,316	\$ 534,000	\$ 513,200	\$ 554,300
514	10	110 OVERTIME	3,192	2,810	11,510	5,000	5,000	6,000
514	10	120 PART-TIME SALARIES	-	-	19,578	-	-	-
514	10	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	194,752	211,395	211,176	238,000	230,000	241,000
514	20	310 OFFICE SUPPLIES <i>Clerical/office supplies including software.</i>	3,169	2,507	6,338	5,500	4,000	4,000
514	20	351 DATA PROCESSING EQUIPMENT	1,157	162	2,349	3,000	3,500	3,500
514	20	420 TELEPHONE/FAX/POSTAGE <i>Includes FAX, internet, and postage.</i>	1,414	1,567	2,448	1,600	1,800	1,800
514	20	430 TRAVEL AND STAFF TRAINING <i>Continuing professional education, WFOA conference, computer training, and misc. seminars.</i>	2,426	5,641	6,523	5,000	7,500	7,500
514	20	470 UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	1,807	1,647	2,081	8,300	2,000	2,000
514	20	490 MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,649	2,220	3,145	1,500	2,000	2,000
594	14	644 FURNITURE AND FIXTURES	-	6,526	-	-	-	-
<b>TOTAL FINANCE DEPARTMENT EXPENDITURES</b>			<b>\$ 694,827</b>	<b>\$ 732,708</b>	<b>\$ 734,464</b>	<b>\$ 801,900</b>	<b>\$ 769,000</b>	<b>\$ 822,100</b>

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

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FUND 001-05			GENERAL FUND - CITY ATTORNEY						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
515	21	100	\$ 24,519	\$ 26,361	\$ 26,862	\$ 27,000	\$ 28,500	\$ 31,500	
515	21	101	94,044	96,396	116,392	106,000	174,400	188,500	
<i>Includes part-time prosecutor.</i> SECRETARIAL BENEFITS			13,975	14,483	15,024	15,700	16,000	16,300	
<i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i> ATTORNEY BENEFITS			41,808	42,714	45,260	48,200	58,600	62,200	
<i>City's costs for Health, DRS, FICA, Worker's Comp. Etc.</i> CRIMINAL LEGAL SERVICES			2,625	24,610	3,103	7,500	5,000	5,000	
<i>Prosecution.</i> OFFICE SUPPLIES			2,944	6,814	2,584	3,500	3,700	4,000	
<i>Office &amp; legal supplies. Including software.(Case Mgmt. Software)</i> TELEPHONE			599	552	620	500	700	700	
<i>City Attorney phone and internet charges.</i> TRAVEL/TRAINING			-	-	514	2,500	1,000	1,000	
<i>Travel costs for seminars and conferences.</i> UTILITIES			151	137	173	1,000	200	200	
<i>Costs for water/sewer/power/solid waste.</i> MISCELLANEOUS EXPENSES			2,549	501	495	1,000	500	500	
<i>Dues, subscriptions and memberships.</i> MUNICIPAL LEGAL SERVICES			52,332	62,992	55,856	62,000	62,000	65,000	
<i>City Attorney. (Code review, Service Contract review, Negotiations)</i>									
<b>TOTAL CITY ATTORNEY EXPENDITURES</b>			<b>\$ 235,546</b>	<b>\$ 275,560</b>	<b>\$ 266,883</b>	<b>\$ 274,900</b>	<b>\$ 350,600</b>	<b>\$ 374,900</b>	



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

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FUND 001-06			GENERAL FUND - POLICE					
ACCOUNT #			2021	2022	2023	2024	2025	2026
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
517	20	290						
		LEOFF RETIREE BENEFITS	\$ 77,278	\$ 97,718	\$ 100,761	\$ 89,000	\$ 120,000	\$ 123,000
		<i>Pays hospital, medical, insurance premiums, etc.</i>						
521	10	100						
		SALARIES - ADMINISTRATION	436,132	453,634	471,085	493,100	541,000	586,200
		<i>Administration positions for 2025/26; Chief, 1 Captain, 1 Admin Sergeant, &amp; 1 Admin Assistant.</i>						
521	10	200						
		BENEFITS - ADMINISTRATION	138,083	152,383	156,851	162,400	169,000	176,200
		<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
521	10	420						
		TELEPHONE/POSTAGE	25,196	26,234	27,439	28,000	28,000	29,000
		<i>Phone, internet, postage and cell service.</i>						
521	10	430						
		TRAVEL - ADMIN	1,638	2,951	2,556	14,000	14,000	14,000
		<i>Seminars, training, tuition, lodging, investigations.</i>						
521	10	470						
		UTILITIES	4,517	4,118	5,201	20,000	20,000	20,000
		<i>Costs for water/sewer/electricity/solid waste.</i>						
521	10	491						
		MISCELLANEOUS	3,220	1,684	2,443	10,000	10,000	10,000
521	20	100						
		SALARIES - OPERATIONS	1,789,322	2,043,524	2,201,950	2,438,800	2,378,000	2,778,000
		<i>Operations positions for 2025/26 ; 4 sergeants, 16 patrolmen, 3 detectives, and 1 SRO officer. Includes longevity, step increases and leave buybacks.</i>						
521	20	120						
		PER DIEM MEALS	916	259	744	1,000	1,500	1,500
521	20	130						
		OVERTIME	360,739	357,294	284,876	340,000	365,000	385,000
		<i>Covers personnel shortages, emergencies and major case investigations.</i>						
521	20	140						
		EDUCATIONAL INCENTIVE - OFFICERS	31,302	32,390	38,451	44,000	86,200	94,400
		<i>Incentive pay for advanced education accomplishment.</i>						
521	20	200						
		BENEFITS	720,615	829,290	901,764	996,700	949,000	1,026,000
		<i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>						
521	20	310						
		SUPPLIES - CONSUMABLE	43,431	48,830	47,092	67,500	67,500	67,500
		<i>Citations, office supplies, flares, batteries, etc.</i>						
521	20	312						
		SWAT SUPPLIES	15,582	5,157	2,518	18,500	18,500	18,500
		<i>Clothing, firearm/optics, gear, breaching supplies.</i>						
521	20	319						
		K9 SUPPLIES	1,679	1,835	208	5,000	5,000	5,000
		<i>Clothing, food, gear, supplies.</i>						
521	20	350						
		TOOLS & EQUIPMENT	82,499	62,503	78,257	50,000	85,000	85,000
		<i>Annual computer upgrades, firearms, optics, batteries, etc.</i>						
521	20	351						
		DATA PROCESSING EQUIPMENT	14,711	7,327	181	-	-	-
		<i>Computer upgrades.</i>						
521	20	419						
		K9 PROFESSIONAL SERVICES	675	1,351	546	1,500	1,500	1,500
		<i>Boarding and veterinary.</i>						
521	20	439						
		K9 TRAVEL/TRAINING	1,707	867	1,310	1,000	1,000	1,000
		<i>Tuition, lodging, etc.</i>						

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

FUND 001-06			GENERAL FUND - POLICE	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
521	20	490 DUES AND SUBSCRIPTIONS <i>WASPC 500, Cellebrite w/Premium unlock 19000, PST 1500 CCSO range 1500, ALERT911 1750, AXON 6300, Lexipol 6000 LastPass 2000, NTOA 350, PowerTime 2000, Guardian BG service 500.</i>	19,707	32,713	73,408	34,500	80,000	85,000	
521	21	410 INVESTIGATIVE SPECIAL ASSISTANCE <i>Interpreters, interagency IT investigative costs, backgrounds.</i>	8,644	10,283	9,797	10,000	11,000	12,000	
521	21	490 PROFESSIONAL SERVICES - SWAT <i>Annual contribution to Bearcat Interlocal Agreement.</i>	-	3,708	3,708	3,700	3,700	3,700	
521	21	491 BODY-CAM PROGRAM	-	21,332	-	20,000	20,000	20,000	
521	40	430 LAW ENFORCEMENT TRAINING <i>In-Service training, career level certification and tuition &amp; lodging for officers/records/detectives.</i>	31,679	45,413	38,093	45,000	45,000	50,000	
521	40	431 SWAT TRAINING <i>Annual courses / specialty training.</i>	3,449	2,689	3,601	5,000	5,000	5,000	
521	50	320 FUEL <i>Gas for police vehicles.</i>	39,511	52,777	52,236	50,000	65,000	65,000	
521	50	480 STATION REPAIR AND MAINTENANCE <i>Repairs to station building and facilities.</i>	3,359	51	769	10,000	10,000	10,000	
521	50	482 SOFTWARE MAINTENANCE <i>Software maintenance. Computer replacements 2025.</i>	3,069	5,158	5,525	11,000	36,000	15,000	
521	50	483 VEHICLE MAINTENANCE	29,082	26,907	38,112	50,000	50,000	50,000	
521	90	410 POLICE SCIENCE PROGRAM	37,850	47,150	57,375	65,000	42,000	44,000	
521	90	490 CONTRACTUAL <i>Photo processing, laundry, radio repair, IT support, security, promotional exams, medical and psychological exams.</i>	38,096	43,114	42,458	45,000	55,000	55,000	
521	90	491 COMMUNITY ORIENTED POLICING <i>Cowlitz County Child Advocacy.</i>	-	1,456	6,085	8,100	7,000	7,000	
594	90	492 EMERGENCY SUPPORT SHELTER <i>Annual contribution.</i>	-	2,931	6,085	8,100	7,000	7,000	
521	90	940 EQUIPMENT RESERVE <i>2025 (1) Admin (2) Patrol / 2026 (1) Admin (1) Patrol.</i>	135,000	135,073	128,500	83,000	250,000	155,000	
594	21	641 MACHINERY & EQUIPMENT <i>Technological upgrades for UAS program, Taser replacements, unexpected equipment upgrades/replacements.</i>	35,142	12,956	91,171	30,000	40,000	40,000	
<b>TOTAL POLICE DEPARTMENT EXPENDITURES</b>			<b>\$ 4,133,830</b>	<b>\$4,573,060</b>	<b>\$4,881,156</b>	<b>\$5,258,900</b>	<b>\$5,586,900</b>	<b>\$6,045,500</b>	

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

FUND 001-07			GENERAL FUND - POLICE RECORDS					
ACCOUNT #		NARRATIVE	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
521	20	100 SALARIES <i>Cost for three record specialists and one property/evidence officer.</i>	\$ 165,546	\$ 212,723	\$ 224,312	\$ 231,000	\$ 230,000	\$ 238,000
521	20	110 OVERTIME <i>Covers costs related to emergencies and personnel shortages.</i>	1,341	1,833	926	6,000	6,000	6,000
521	20	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	76,677	99,921	102,457	109,300	103,000	105,500
528	80	510 911 SERVICE <i>Contract with Cowlitz County 911 Agency for dispatch services.</i>	195,787	199,118	200,425	211,000	215,000	220,000
528	80	511 PAYMENT TO COWLITZ COUNTY <i>After hours records service 2025 - \$48,620</i> <i>After hours records service 2026 - \$50,651</i> <i>Spillman RMS maintenance agreement 2025 - \$28,500</i>	38,024	59,304	62,830	68,500	77,500	79,500
<b>TOTAL POLICE RECORDS EXPENDITURES</b>			<b>\$ 477,375</b>	<b>\$ 572,899</b>	<b>\$ 590,950</b>	<b>\$ 625,800</b>	<b>\$ 631,500</b>	<b>\$ 649,000</b>

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

FUND 001-08 GENERAL FUND - OFFENDER SERVICES/JAIL			2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
523	60	412 OFFENDER SERVICES <i>Evaluations, screenings, bail studies, probation services, etc.</i>	\$ 1,617	\$ -	\$ 357	\$ 5,000	\$ 5,000	\$ 5,000
523	60	510 JAIL <i>Room and board for misdemeanors and electronic monitoring. Inmate medical/dental.</i>	221,408	269,125	433,777	525,000	425,000	425,000
<b>TOTAL OFFENDER SERVICES/JAIL EXPENDITURES</b>			<b>\$ 223,025</b>	<b>\$ 269,125</b>	<b>\$ 434,134</b>	<b>\$ 530,000</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>

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

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 9,186,963	\$ 10,456,227	\$ 12,292,249	\$ 12,202,249	\$ 12,221,049	\$ 11,546,899
513	20	490	DUES - AWC <i>Association of Washington Cities.</i>	9,013	9,233	9,892	11,000	10,500	11,000
514	20	492	MISCELLANEOUS EXPENSES <i>Miscellaneous bank and state pool charges.</i>	16,100	28,554	22,824	22,000	22,000	22,000
514	23	410	STATE EXAMINER'S CHARGES <i>State audit costs.</i>	32,925	26,345	37,149	51,000	38,000	39,000
514	30	310	OFFICIAL PUBLICATIONS <i>Publishing ordinances, titles and official documents.</i>	1,984	2,098	7,566	2,000	3,500	3,500
514	40	510	ELECTION EXPENSES <i>City share of election and voter registration costs.</i>	51,003	38,842	55,259	25,000	55,000	40,000
515	20	491	CITY CODE UPDATE <i>Codifies/prints new ordinances for Kelso Code Book.</i>	1,335	1,007	3,119	2,500	2,750	3,000
517	60	310	SAFETY/LOSS CONTROL <i>Safety programs &amp; recognition and First Aid training.</i>	2,850	-	-	2,500	-	-
517	70	410	UNEMPLOYMENT AND L & I CLAIMS SERVICE <i>Contract with D.J. Witmer.</i>	6,332	5,647	6,480	6,500	6,500	6,500
517	90	491	WELLNESS PROGRAM	2,436	1,631	2,526	3,500	2,500	2,500
517	90	492	EMPLOYEE WELLNESS <i>Pays for health screenings and fitness &amp; health programs.</i>	93	216	-	1,000	-	-
518	10	310	OFFICE AND OPERATING SUPPLY <i>Paper, forms, envelopes, software, etc.</i>	31,868	32,415	21,388	35,000	28,000	28,000
518	10	420	PHONE/POSTAGE <i>Pays line charges and postage.</i>	18,266	16,022	17,443	22,000	17,500	17,500
518	10	470	UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	48,317	57,408	53,208	38,000	50,000	52,000
518	10	481	BUILDING REPAIRS <i>Miscellaneous maintenance.</i>	49,227	416,959	236,469	35,000	40,000	40,000
518	10	492	SISTER CITY PROGRAM	-	-	-	2,000	2,000	2,000
518	30	410	BUILDING CUSTODIAL <i>Custodial services for City Hall.</i>	26,286	27,486	33,015	28,000	47,000	48,500
518	30	411	PROFESSIONAL SERVICES <i>Lobbyist and collective bargaining services.</i>	51,055	56,997	143,671	140,000	145,000	150,000
518	80	310	DATA PROCESSING SUPPLIES <i>Paper and supplies for computer network.</i>	5,256	1,261	1,593	2,000	2,500	2,500
518	80	410	DATA PROCESSING SOFTWARE <i>Software upgrades.</i>	41,688	44,878	41,254	50,000	35,000	35,000
518	80	480	HARDWARE MAINTENANCE <i>Computer hardware and office machine maintenance.</i>	681	517	2,033	1,000	1,000	1,000
518	80	481	SOFTWARE MAINTENANCE <i>Computer software maintenance.</i>	8,854	30,054	7,908	12,000	10,000	10,000

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

FUND 001-09			GENERAL FUND - NON-DEPARTMENTAL	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
518	86	410 CONTRACT SERVICES <i>Contract with Compass Lane Inc. for maintenance and assistance with computer applications.</i>	68,936	70,505	78,104	81,000	82,000	84,000	
518	90	493 CHAMBER DUES <i>Pays membership dues for the Chamber of Commerce.</i>	-	-	275	300	300	300	
519	90	460 LIABILITY/FIRE/AUTO/FIDELITY INSURANCE <i>General Fund portion of WCIA assessment.</i>	270,735	266,340	374,666	375,000	485,000	509,000	
525	60	410 EMERGENCY MANAGEMENT <i>Emergency mgmt. services through Cowlitz County.</i>	28,254	29,340	30,878	31,000	35,000	37,000	
546	10	410 PROFESSIONAL SERVICES - AIRPORT <i>Annual Regional Airport subsidy.</i>	76,000	76,000	76,000	91,000	76,000	76,000	
553	30	530 DIKING/DRAINAGE TAX <i>Tax paid by City for diking district services.</i>	18,240	17,732	28,862	19,000	33,000	34,000	
553	70	410 SW WASHINGTON AIR POLLUTION AUTHORITY <i>Kelso's cost for administration of WA Clean Air regulations.</i>	6,477	6,664	6,996	7,100	7,500	7,700	
554	30	410 ANIMAL CONTROL CONTRACT <i>Contract with Cowlitz County Humane Society.</i>	130,100	136,605	150,266	150,000	18,000	18,000	
558	70	490 GOVERNMENTAL CONFERENCE DUES <i>Basic services from Council of Governments.</i>	30,960	32,725	31,770	34,000	33,000	35,000	
558	70	494 COWLITZ EDC DUES <i>Pays membership in Economic Development Council.</i>	10,240	10,750	15,286	10,000	12,500	13,000	
573	90	490 TREE LIGHTING CEREMONY <i>Program funded by donations.</i>	7,113	4,294	4,296	7,500	7,500	7,500	
573	90	491 HIGHLANDER FESTIVAL	-	10,322	-	-	-	-	
594	19	610 CAPITAL OUTLAY - LAND	-	-	57,271	-	-	-	
594	19	642 DATA PROCESSING EQUIPMENT <i>Server Replacement in 2025.</i>	7,490	-	7,365	-	25,000	-	
597	00	006 TRANSFER TO KELSO STATION FUND (FUND 105) <i>Annual operating contribution.</i>	41,854	62,257	179,000	27,000	46,450	46,550	
597	00	007 TRANSFER TO ARTERIAL STREET FUND (FUND 102) <i>Miscellaneous street overlays and repairs.</i>	370,950	405,950	-	-	-	-	
597	00	009 TRANSFER TO CRIMINAL JUSTICE FUND (FUND 120) <i>Annual operating contribution.</i>	70,000	-	-	-	-	-	
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>			<b>\$ 10,729,881</b>	<b>\$ 12,383,281</b>	<b>\$ 14,036,081</b>	<b>\$ 13,527,149</b>	<b>\$ 13,601,049</b>	<b>\$ 12,928,949</b>	

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

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FUND 001-12			GENERAL FUND - ENGINEERING						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
518	10	100	\$ 440,671	\$ 437,324	\$ 362,857	\$ 460,000	\$ 573,000	\$ 658,000	
518	10	110	671	8,588	919	2,500	3,000	3,000	
518	10	120	2,595	-	-	5,000	-	-	
518	10	200	179,674	189,466	162,102	199,000	243,000	262,000	
518	10	310	7,008	10,310	7,415	11,000	12,000	14,000	
518	10	311	2,130	8,166	506	-	-	-	
518	93	320	460	1,759	3,276	1,500	3,500	3,500	
518	93	410	4,147	21,434	8,248	10,000	25,000	25,000	
518	93	411	-	-	1,246	-	200,000	200,000	
518	93	420	2,584	4,016	2,725	3,500	3,000	3,000	
518	93	430	1,685	2,475	1,182	6,000	6,500	6,500	
518	93	440	452	469	-	500	1,000	1,000	
518	93	470	753	686	867	3,000	1,000	1,000	
518	93	480	17,146	21,039	21,895	35,000	40,000	40,000	
518	93	481	438	405	1,309	1,500	5,000	5,000	
518	93	490	1,709	4,776	1,978	5,000	20,000	5,000	
518	93	940	6,300	6,300	7,000	7,000	18,000	18,000	
546	10	310	510	530	459	500	500	500	
546	10	410	33,696	45,000	-	2,450,000	1,715,000	2,000,000	
546	10	420	544	514	541	1,000	600	600	
546	50	100	94,380	102,228	110,028	116,200	106,000	115,600	
546	50	200	36,586	38,084	40,631	45,000	35,000	37,000	

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

FUND 001-12: GENERAL FUND - ENGINEERING			2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
594	32	642 EQUIPMENT <i>Includes annual computer replacements.</i>	-	-	-	7,000	7,500	8,000
<b>TOTAL ENGINEERING EXPENDITURES</b>			\$ 834,139	\$ 903,569	\$ 735,184	\$ 3,370,200	\$ 3,018,600	\$ 3,406,700



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

FUND 001-13 GENERAL FUND - COMMUNITY DEVELOPMENT			2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
524	60	100 SALARY - NUISANCE ABATEMENT <i>Pays salaries for 2 full-time equivalent positions.</i>	\$ 55,782	\$ 44,223	\$ 58,927	\$ 61,000	\$ 121,100	\$ 131,700
524	60	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	22,432	29,023	35,104	36,000	62,300	65,200
524	60	320 FUEL - VEHICLE	1,081	1,481	2,022	2,000	3,500	3,500
524	60	410 PROFESSIONA SERVICES - ABATEMENT	-	10,059	(402)	-	-	-
524	60	481 VEHICLE MAINTENANCE	119	1,384	20	1,200	2,500	2,500
558	50	100 INSPECTORS SALARY	15,235	-	-	-	-	-
558	50	101 DEPARTMENTAL ASSISTANT'S SALARY	49,015	52,848	59,467	58,000	66,300	72,000
558	50	111 OVERTIME <i>To cover for vacations.</i>	-	-	-	1,000	-	-
558	50	201 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	31,017	31,938	34,169	37,000	36,500	38,400
558	50	410 PROFESSIONAL SERVICES <i>GIS Implementation, Longview Building Services.</i>	38,225	52,664	211,419	300,000	335,000	105,000
558	60	100 SALARIES - PLANNING <i>Includes Planning Manager.</i>	19,114	101,441	97,836	103,500	113,000	123,200
558	60	200 BENEFITS - PLANNING <i>Health, Dental/Vision, DRS, FICA, Worker's Comp. Etc.</i>	3,217	35,590	36,853	40,000	50,100	53,100
558	60	310 SUPPLIES <i>Includes GIS, Permitting Software Subscription.</i>	4,116	9,910	9,258	7,000	12,000	12,000
558	60	421 TELEPHONE/POSTAGE <i>FAX, internet, cellular phones and postage.</i>	2,896	3,912	4,500	3,500	4,000	4,000
558	60	430 TRAVEL/TRAINING <i>Pays travel costs and registrations for seminars.</i>	1,011	923	884	4,000	4,000	4,000
558	60	440 LEGAL ADVERTISING	3,619	4,376	1,523	3,500	3,500	3,500
558	60	470 UTILITIES <i>Costs for water/sewer/power/solid waste.</i>	602	549	694	2,200	1,000	1,000
558	60	481 SOFTWARE MAINTENANCE <i>Includes GIS Software.</i>	28,089	36,000	34,988	38,000	39,000	40,000
558	60	490 MISCELLANEOUS EXPENSES <i>Dues, subscriptions and memberships.</i>	1,497	641	749	2,000	17,000	2,000
558	90	940 EQUIPMENT RESERVE - DEPRECIATION	5,000	5,004	5,500	5,500	10,000	10,000
594	58	642 DATA PROCESSING EQUIPMENT <i>Computer replacements.</i>	3,922	8,028	14,831	7,500	7,500	7,500
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>			<b>\$ 285,989</b>	<b>\$ 429,994</b>	<b>\$ 608,342</b>	<b>\$ 712,900</b>	<b>\$ 888,300</b>	<b>\$ 678,600</b>

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

FUND 001-14 GENERAL FUND - FIRE/EMERGENCY MEDICAL			2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
522	20	510						
		<b>FIRE DISTRICT NO. 2</b> <i>In addition to the basic fire protection service, EMS service and hazardous materials response service already provided by Cowlitz 2, the City contracts for enhanced services which include the following:</i> <i>Fire code inspection services.</i> <i>Pre-construction building plan reviews.</i> <i>Fire investigation services.</i> <i>Enhanced "Advanced Life Support" services.</i> <i>Enhanced "Basic Life Support" services.</i>	\$ 170,952	\$ 170,952	\$ 170,952	\$ 171,000	\$ 171,000	\$ 171,000
<b>TOTAL FIRE/EMERGENCY MEDICAL EXPENDITURES</b>			<b>\$ 170,952</b>	<b>\$ 170,952</b>	<b>\$ 170,952</b>	<b>\$ 171,000</b>	<b>\$ 171,000</b>	<b>\$ 171,000</b>

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

FUND 101-16			CITY STREET FUND					
ACCOUNT #			2021	2022	2023	2024	2025	2026
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	\$ 362,240	\$ 398,051	\$ 439,816	\$ 433,714	\$ 405,414	\$ 205,414
308	00	00	320,472	368,050	339,396	509,619	400,000	215,000
313	10	00	487,050	494,070	760,000	616,000	833,500	763,400
336	00	71	16,646	16,754	16,516	16,500	16,200	16,500
336	00	87	239,996	233,506	234,528	246,000	232,300	232,500
344	60	00	3,011	4,509	5,986	5,000	5,000	5,000
361	10	00	464	8,866	34,942	11,000	30,000	20,000
362	50	00	21,950	21,476	21,476	22,000	22,000	22,000
369	90	00	7,508	38,464	3,329	5,000	5,000	5,000
398	00	00	11,098	-	11,009	10,000	10,000	10,000
<b>TOTAL CITY STREET FUND REVENUES</b>			<b>\$ 1,470,435</b>	<b>\$ 1,583,746</b>	<b>\$ 1,866,998</b>	<b>\$ 1,874,833</b>	<b>\$ 1,959,414</b>	<b>\$ 1,494,814</b>

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

FUND 101-16			CITY STREET FUND						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE RESTRICTED <i>For bridge maintenance.</i>	\$ 398,051	\$ 439,816	\$ 433,714	\$ 405,414	\$ 205,414	\$ 5,414
508	00	000	ENDING FUND BALANCE UNRESTRICTED <i>Reserves available for spending.</i>	368,050	339,396	509,619	310,419	215,000	30,000
542	30	100	SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: .5 maintenance tech &amp; .5 Lead.</i>	35,442	62,337	71,610	73,500	76,000	79,000
542	30	110	OVERTIME	2,295	2,165	1,263	2,500	3,500	5,500
542	30	120	STREET PART-TIME HELP	24,579	17,610	16,110	25,000	20,000	20,000
542	30	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	27,467	28,701	30,770	32,000	38,900	40,000
542	30	311	SUPPLIES <i>Includes supplies for surfacing base course &amp; top course, asphalt, misc. supplies for maintenance of City streets.</i>	20,755	40,029	46,037	30,000	30,000	30,000
542	30	320	FUEL - VEHICLES	6,160	10,248	9,335	8,000	9,000	9,000
542	30	350	SMALL TOOLS/EQUIPMENT	406	1,266	1,906	2,000	1,500	1,500
542	30	410	PROFESSIONAL SERVICES <i>Herbicide spray study in 2023.</i>	18	15,375	3,013	40,000	20,000	20,000
542	30	412	SURFACE MAINTENANCE PROGRAM	52,117	-	-	200,000	100,000	100,000
542	30	420	TELEPHONE/POSTAGE	1,421	1,427	1,640	2,000	2,000	2,000
542	30	430	TRAVEL <i>Miscellaneous courses and seminars.</i>	384	669	657	1,000	1,000	1,000
542	30	451	EQUIPMENT RENTAL <i>Asphalt planer and crack sealer.</i>	5,544	13,632	14,860	10,000	15,000	15,000
542	30	470	STREET LIGHTS <i>Electricity and maintenance.</i>	121,803	88,968	91,448	110,000	80,000	80,000
542	30	480	REPAIRS AND MAINTENANCE <i>Wayfinding in 2025 guardrails in 2025-2026.</i>	8,757	127	-	20,000	100,000	50,000
542	30	481	STREET SWEEPING	-	591	-	1,000	500	500
542	30	482	SIDEWALK REPLACEMENT <i>Wheelchair ramp and sidewalk program funding.</i>	-	-	-	75,000	50,000	-
542	30	483	VEHICLE MAINTENANCE	16,298	22,864	49,742	18,000	25,000	25,000
542	30	490	MISCELLANEOUS EXPENSE <i>Rain gear/laundry/dues &amp; registrations.</i>	2,959	3,712	5,296	10,000	20,000	20,000
542	30	940	EQUIPMENT RESERVE - DEPRECIATION (STREET) <i>For future replacement of vehicles &amp; equipment.</i>	34,500	39,996	40,000	40,000	53,000	53,000

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

FUND 101-16			CITY STREET FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
542	50	480	BRIDGE REPAIRS AND MAINTENANCE <i>Monies not spent will be sent to reserve account.</i>	4,217	4,962	65,647	40,000	300,000	300,000
542	60	100	TRAFFIC CONTROL SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: 1 Traffic Lead &amp; 1 Traffic Tech.</i>	66,279	70,951	74,143	77,000	138,000	140,200
542	60	110	OVERTIME	3,728	4,193	4,773	8,000	8,000	8,000
542	60	120	PART TIME HELP	3,178	33,615	20,162	26,500	30,000	30,000
542	60	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	26,219	28,519	38,522	28,500	68,800	70,400
542	60	310	SUPPLIES	34,785	53,306	30,290	35,000	40,000	40,000
542	60	320	FUEL - VEHICLE	2,182	3,186	4,698	4,000	4,000	4,000
542	60	350	TOOLS/EQUIPMENT <i>Various small tools.</i>	230	2,609	2,120	2,000	2,000	2,000
542	60	410	CENTERLINE STRIPING/ROADSIDE SPRAYING	29,938	49,188	69,691	50,000	80,000	85,000
542	60	483	VEHICLE MAINTENANCE	8,738	2,038	11,747	8,000	8,000	8,000
542	90	420	TELEPHONE/POSTAGE	1,312	2,247	1,620	1,500	1,800	1,800
542	90	430	TRAVEL <i>Training classes.</i>	517	530	862	1,000	1,000	1,000
542	90	460	INSURANCE	39,315	39,032	53,863	55,000	71,000	74,500
542	90	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	6,648	8,280	7,042	6,500	7,000	7,000
542	90	480	SHOP AND RADIO REPAIRS	731	-	739	1,000	1,000	1,000
542	90	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	1,103	1,192	1,064	1,500	1,500	1,500
542	90	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, laundry service &amp; misc. expenses.</i>	19,821	23,568	23,564	5,500	5,500	5,500
542	90	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	16,975	23,591	23,646	19,000	27,000	28,000
542	90	911	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Manager and departmental assistant services.</i>	12,590	21,042	20,591	14,000	24,000	25,000
542	90	912	INTERDEPARTMENTAL SERVICES - ENGINEERING	42,323	48,625	22,606	25,000	25,000	25,000
542	90	940	EQUIPMENT RESERVE - DEPRECIATION (TRAFFIC) <i>For future replacement of vehicles &amp; equipment.</i>	22,600	25,500	50,000	50,000	50,000	50,000



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

FUND 102-18			ARTERIAL STREET FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
308	00	00	BEGINNING FUND BALANCE	\$ 283,421	\$ (331,365)	\$ 2,757,111	\$ 2,395,274	\$ 1,703,274	\$ 1,749,474
			<i>Reserves available for spending.</i>						
331	21	00	FEDERAL HIGHWAY GRANTS	-	-	87,943	550,000	-	-
			<i>Traffic Cabinet Upgrades Phase 2</i>						
333	20	20	FEDERAL HIGHWAY GRANTS	6,006	10,994	43,491	600,000	750,000	-
			<i>Systemic Safety Improvements 2020</i>						
333	20	21	FEDERAL HIGHWAY GRANTS	-	1,564	1,436	1,169,000	300,000	900,000
			<i>Systemic Safety Improvements 2023</i>						
333	20	22	FEDERAL HIGHWAY GRANTS	-	-	-	-	-	432,500
			<i>Talley Way Corridor Design.</i>						
333	20	25	FEDERAL HIGHWAY GRANTS	14,450	-	-	4,200,000	4,200,000	-
			<i>Section 130 funds Railroad Crossing</i>						
333	20	26	FEDERAL HIGHWAY GRANTS	2,572,679	6,254	239,999	-	-	-
			<i>Allen Street Corridor Study 2023</i>						
334	03	60	STATE GRANT - WSDOT	20,387	101,586	416,449	-	-	-
			<i>Huntington MS Phase 1</i>						
334	03	61	STATE GRANT - WSDOT	2,685,798	963,470	28,804	15,800,000	13,800,000	12,000,000
			<i>Railroad crossing environmental Study/Design/Construction.</i>						
334	03	62	STATE GRANT - WSDOT	130,534	-	-	-	135,000	460,000
			<i>KHS Allen Street Safety Improvements Phase 2</i>						
334	03	63	STATE GRANT - WSDOT	-	64,592	109,411	715,000	649,000	-
			<i>2021 Bike-Ped Improvements</i>						
334	03	64	STATE GRANT - WSDOT	-	1,967	94,156	820,000	773,000	-
			<i>KHS Allen Street Safety Improvements</i>						
334	03	65	STATE GRANT - WSDOT	-	-	-	673,000	-	-
			<i>Huntington MS Phase 2 - Redpath SW</i>						
334	03	81	STATE GRANT - TIB	770,905	1,291,717	-	-	-	-
			<i>West Main - Phase 2.</i>						
334	06	91	STATE GRANT - CHAP	12,965	474,069	297,126	-	360,000	-
			<i>TIB Grant for Kelso Dr from Paxton to Grade</i>						
344	10	00	ROAD MAINTENANCE FEES	176,529	184,005	191,482	201,000	210,600	219,000
361	10	00	INVESTMENT INTEREST	19	313	99,395	50,000	-	-
			<i>Interest on invested funds.</i>						
368	10	00	BIA ASSESSMENTS	2,182	1,059	2,218	-	600	-
397	00	00	TRANSFER FROM TBD	370,950	405,950	-	-	850,000	-
			<i>Annual overlay program.</i>						
397	00	00	TRANSFER FROM DEBT SERVICE FUND	-	1,976,088	-	-	-	-
			<i>Overlay program, debt service, &amp; miscellaneous projects.</i>						
<b>TOTAL ARTERIAL STREET FUND REVENUES</b>			<b>\$ 7,046,825</b>	<b>\$ 5,152,263</b>	<b>\$ 4,369,021</b>	<b>\$ 27,173,274</b>	<b>\$ 23,731,474</b>	<b>\$ 15,760,974</b>	

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

FUND 102-18			ARTERIAL STREET FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ (331,365)	\$ 2,757,111	\$ 2,395,274	\$ 1,703,274	\$ 1,749,474	\$ 1,805,974
541	19	401	HAUSSLER ROAD REPAIRS	-	-	8,159	350,000	850,000	-
541	21	401	SYSTEMIC SAFETY IMPROVEMENTS - 2020 <i>Federal Grant.</i>	7,869	17,003	62,832	600,000	750,000	-
541	22	401	ALLEN STREET CORRIDOR STUDY - 2023 <i>\$363,300 Federal Grant</i>	-	14,304	292,341	25,000	-	-
541	23	401	SYSTEMIC SAFETY IMPROVEMENTS - 2023	-	2,056	22,708	1,200,000	300,000	900,000
541	24	401	ALLEN ST/MINOR RD SUB SURFACE INVESTIGATION <i>Geotechnical Investigation to Determine Pavement Condition.</i>	-	-	-	-	50,000	-
541	30	401	ANNUAL OVERLAY PROGRAM <i>Various overlays throughout the City.</i>	-	-	410,210	450,000	-	-
541	30	402	SIIDEWALK IMPROVEMENT PROGRAM	-	-	-	80,000	-	95,000
541	30	404	STREETLIGHT IMPROVEMENT PROGRAM	-	-	81,727	50,000	-	-
592	45	820	INTERFUND LOAN INTEREST <i>Loan from Debt Service fund.</i>	1,091	4,510	-	2,000	-	-
595	10	661	STREET LIGHT REPLACEMENT <i>\$150K State Transportation Grant.</i>	-	-	6,216	500,000	-	-
595	18	662	WEST MAIN - PHASE 2 <i>2019 \$2.5M State Transportation Grant-\$1M TIB Grant 2020 \$3.5M TIB \$1.5M STP(U).</i>	4,560,109	150,761	-	-	-	-
595	19	621	S. KELSO RAILROAD CROSSING DESIGN <i>\$3.2M State Transportation Grant.</i>	1,189,910	175,880	39,569	-	-	-
595	19	663	WEST MAIN RIGHT OF WAY	1,528,077	42,862	-	-	-	-
595	20	661	S. KELSO RAILRAOD CROSSING CONSTRUCTION <i>\$25.5M State Transportation Grant. \$4.2M Federal grant.</i>	-	-	6,992	20,000,000	18,000,000	12,000,000
595	20	662	S. KELSO RAILROAD CROSSING ROW	-	817,943	2,336	-	-	-
595	21	661	SAFE ROUTES TO SCHOOLS - HUNTINGTON/N KELSO <i>\$500K State Grant.</i>	23,265	104,716	451,813	-	-	-
595	21	662	NORTH PACIFIC PAVEMENT REHABILITATION	60,080	988,428	-	-	-	-
595	21	663	2021-2023 PED & BIKE SAFETY	7,789	74,723	131,161	715,000	649,000	-
595	23	661	SAFE ROUTES TO SCHOOLS - HUNTINGTON PHASE 2	-	-	-	673,000	-	-
595	23	662	SAFE ROUTES TO SCHOOLS - KELSO HIGH SCHOOL	-	1,966	113,809	825,000	773,000	-

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

FUND: 103-19			LIBRARY FUND						
ACCOUNT #		NARRATIVE	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 263,996	\$ 358,448	\$ 396,829	\$ 393,957	\$ 100,000	\$ 33,957	
313	10	00 RETAIL SALES TAX <i>Taxes allocated from General Fund for Library support.</i>	534,697	559,596	589,000	511,500	655,700	796,800	
334	00	00 STATE GRANTS	-	1,000	-	-	-	-	
341	60	00 PHOTOCOPY CHARGES	-	179	338	1,000	500	500	
347	20	00 LIBRARY USE FEES <i>Nonresident fees.</i>	-	5,225	4,791	6,500	4,000	4,000	
359	70	00 LIBRARY FINES/LATE RETURNS	-	585	454	1,000	500	500	
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	37	1,897	12,420	10,000	10,000	4,500	
369	00	00 MISCELLANEOUS <i>Miscellaneous donations.</i>	-	2,269	2	-	-	-	
391	00	00 OTHER FINANCING SOURCES	-	62,968	103,074	-	-	-	
<b>TOTAL LIBRARY FUND REVENUES</b>			<b>\$ 798,730</b>	<b>\$ 992,167</b>	<b>\$ 1,106,908</b>	<b>\$ 923,957</b>	<b>\$ 770,700</b>	<b>\$ 840,257</b>	

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

FUND 103-19			LIBRARY FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 358,448	\$ 396,829	\$ 393,957	\$ 133,957	\$ 33,957	\$ 33,957
572	10	101	SALARIES <i>Salaries for 5 full-time Library employees.</i>	196,319	234,951	268,246	307,500	332,100	352,600
572	10	201	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	75,279	82,584	105,704	146,000	125,000	131,100
572	10	490	MISCELLANEOUS EXPENSES <i>Dues, subscriptions, memberships and travel.</i>	473	612	1,258	3,000	2,000	2,000
572	21	120	PART TIME HELP <i>Wages for Library Pages and Desk Clerks.</i>	9,398	15,410	19,165	45,000	55,000	56,500
572	21	411	PROFESSIONAL SERVICES <i>Summer reading.</i>	-	-	2,957	3,000	-	-
572	21	480	HARDWARE MAINTENANCE <i>Computer hardware maintenance.</i>	278	60	222	3,500	500	500
572	21	481	SOFTWARE MAINTENANCE <i>Computer software maintenance for network server.</i>	1,642	1,969	5,613	3,000	3,000	3,000
572	21	490	ONLINE RESOURCES <i>CatExpress, Pro Quest, Firewall and Gale data base.</i>	2,316	2,120	1,412	1,000	7,500	7,500
572	40	430	TRAVEL AND TRAINING <i>Includes mileage, meals, and lodging for library staff to attend meetings, seminars and workshops.</i>	566	1,559	710	5,000	5,000	5,000
572	50	311	OFFICE SUPPLIES <i>Includes usual office supplies.</i>	7,811	10,774	5,797	8,000	8,000	9,000
572	50	313	JANITORIAL SUPPLIES <i>Includes restroom supplies, towels, and all cleaning supplies.</i>	-	-	-	500	500	500
572	50	314	PHOTOCOPY SUPPLIES <i>For purchase of paper used in photocopier.</i>	3,103	4,284	5,222	3,500	7,000	7,000
572	50	315	PROGRAM SUPPLIES	-	-	-	-	11,000	12,000
572	50	351	DATA PROCESSING EQUIPMENT	2,249	-	1,032	7,000	5,000	6,000
572	50	411	CUSTODIAL CLEANING <i>Contractual cleaning of carpets and windows etc.</i>	7,904	8,559	11,005	8,000	15,600	16,100
572	50	421	TELEPHONE AND POSTAGE <i>Basic service and internet.</i>	2,721	3,440	4,857	4,000	5,000	5,000
572	50	450	EQUIPMENT RENTALS <i>Rental of copier. Also includes public video licensing fee.</i>	-	631	-	1,500	-	-
572	50	451	FACILITIES LEASE	52,000	52,387	53,833	55,000	55,000	55,000
572	50	471	ELECTRICITY	12,095	12,241	15,088	18,000	19,000	20,000
572	50	472	WATER/SEWER/GARBAGE	4,650	4,262	4,650	5,000	5,000	5,000

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

FUND 103-19			LIBRARY FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
572	50	482	BUILDING REPAIR & MAINTENANCE <i>Routine maintenance and security.</i>	3,875	5,831	13,936	15,000	15,000	15,000
572	50	490	MISCELANEOUS	100	-	-	2,000	-	-
572	50	510	CONTRACT LIBRARY SERVICES <i>Contract with Longview for Horizon services &amp; catalog module.</i>	-	-	-	7,000	-	-
572	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	27,677	33,112	35,593	31,000	39,000	41,000
572	90	530	SALES TAX ON PHOTOCOPIES <i>Sales tax paid on photocopy revenues.</i>	-	13	27	500	500	500
594	72	620	BUILDING IMPROVEMENTS	-	56,005	103,074	-	-	-
594	72	642	DATA PROCESSING	377	9,565	-	-	-	-
594	72	646	LIBRARY RESOURCES <i>For purchase of books and other library materials.</i>	29,449	48,006	53,550	45,000	53,000	54,000
594	72	647	MACHINERY & EQUIPMENT	-	6,963	-	62,000	2,000	2,000
<b>TOTAL LIBRARY FUND EXPENDITURES</b>				<b>\$ 798,730</b>	<b>\$ 992,167</b>	<b>\$ 1,106,908</b>	<b>\$ 923,957</b>	<b>\$ 804,657</b>	<b>\$ 840,257</b>

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

FUND 104-51			PATHS AND TRAILS FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 5,509	\$ 6,691	\$ 7,885	\$ 9,064	\$ 10,364	\$ 11,564
336	00	87	MOTOR VEHICLE FUEL TAX	1,182	1,194	1,179	1,300	1,200	1,200
<b>TOTAL PATHS AND TRAILS FUND REVENUES</b>				<b>\$ 6,691</b>	<b>\$ 7,885</b>	<b>\$ 9,064</b>	<b>\$ 10,364</b>	<b>\$ 11,564</b>	<b>\$ 12,764</b>

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

FUND 104-51			PATHS AND TRAILS FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 6,691	\$ 7,885	\$ 9,064	\$ 10,364	\$ 11,564	\$ 12,764
<b>TOTAL PATHS AND TRAILS FUND EXPENDITURES</b>				<b>\$ 6,691</b>	<b>\$ 7,885</b>	<b>\$ 9,064</b>	<b>\$ 10,364</b>	<b>\$ 11,564</b>	<b>\$ 12,764</b>

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

FUND 105-15			KELSO STATION FUND					
ACCOUNT #			2021	2022	2023	2024	2025	2026
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	\$ 24,714	\$ 41,850	\$ 76,854	\$ 75,657	\$ 65,657	\$ 66,457
333	00	00	-	-	-	600,000	-	-
361	10	00	14	544	2,779	1,000	1,000	1,000
362	50	00	16,504	16,308	12,529	16,300	15,600	16,000
362	90	00	12,645	12,646	12,645	12,600	12,700	12,700
369	90	00	1,994	150	-	1,000	1,000	1,000
397	00	00	41,854	62,257	179,000	27,000	46,450	46,550
<b>TOTAL KELSO STATION FUND REVENUES</b>			<b>\$ 97,725</b>	<b>\$ 133,755</b>	<b>\$ 283,807</b>	<b>\$ 733,557</b>	<b>\$ 142,407</b>	<b>\$ 143,707</b>

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

FUND 105-15			KELSO STATION FUND						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 41,850	\$ 76,854	\$ 75,657	\$ 65,657	\$ 66,457	\$ 66,857
547	60	310	SUPPLIES <i>Building &amp; janitorial supplies.</i>	3,264	3,433	6,017	2,300	3,500	3,500
547	60	411	PROFESSIONAL SERVICES - JANITORIAL <i>Payment for janitorial services.</i>	10,934	10,601	8,254	12,750	11,700	12,100
547	60	412	PROFESSIONAL SERVICES - LANDSCAPE <i>Payment for upkeep of grounds.</i>	-	-	-	2,500	2,500	2,500
547	60	413	PROFESSIONAL SERVICES - SECURITY <i>Payment for security.</i>	4,595	6,450	133,265	5,000	9,000	9,000
547	60	420	TELEPHONE/POSTAGE <i>Basic service and internet.</i>	2,661	2,735	2,915	2,800	2,800	2,800
547	60	460	INSURANCE <i>Liability and property insurance.</i>	4,994	5,877	7,538	7,400	11,300	11,800
547	60	470	UTILITY SERVICES <i>Costs for water/sewer/power/solid waste.</i>	21,658	24,020	24,725	25,000	25,000	25,000
547	60	480	REPAIR AND MAINTENANCE <i>Miscellaneous repairs and maintenance of building.</i>	7,769	3,752	11,666	10,000	10,000	10,000
547	60	490	MISCELLANEOUS EXPENSES	-	33	88	150	150	150
594	15	594	BUILDINGS/STRUCTURES	-	-	13,682	600,000	-	-
<b>TOTAL KELSO STATION FUND EXPENDITURES</b>			<b>\$ 97,725</b>	<b>\$ 133,755</b>	<b>\$ 283,807</b>	<b>\$ 733,557</b>	<b>\$ 142,407</b>	<b>\$ 143,707</b>	

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

FUND 106-20			STADIUM FUND					
ACCOUNT #		NARRATIVE	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 91,967	\$ 197,540	\$ 225,443	\$ 262,987	\$ 267,387	\$ 246,887
313	30	00 HOTEL/MOTEL TAX <i>Represents 2% tax on lodging in hotels/motels in Kelso.</i>	190,426	209,832	221,802	200,000	210,000	210,000
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	51	1,798	10,502	4,500	8,000	6,000
362	50	00 LEASE REVENUES <i>Lease to Chamber of Commerce for Visitor Center.</i>	9,600	1,400	-	-	-	-
362	90	00 TRIPLE NET CHARGES <i>Button sales, Depot prints and mugs.</i>	1,320	186	-	-	-	-
369	90	00 MISCELLANEOUS REVENUES <i>Button sales, Depot prints and mugs.</i>	56	73	83	100	100	100
<b>TOTAL STADIUM FUND REVENUES</b>			<b>\$ 293,420</b>	<b>\$ 410,829</b>	<b>\$ 457,830</b>	<b>\$ 467,587</b>	<b>\$ 485,487</b>	<b>\$ 462,987</b>

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

FUND 106-20			STADIUM FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 197,540	\$ 225,443	\$ 262,987	\$ 267,387	\$ 246,887	\$ 224,287
519	90	440	CITY ADVERTISING	-	1,235	-	1,300	-	-
			<i>Kelso promotion of miscellaneous programs.</i>						
557	30	100	VOLCANO CENTER ADMINISTRATION	69,309	69,855	71,494	73,000	100,000	105,000
			<i>7-day per week operation at the City Volcano Center.</i>						
557	30	460	VOLCANO CENTER INSURANCE	595	701	1,338	900	2,100	2,200
			<i>Volcano Center share of liability and property insurance.</i>						
557	30	491	VOLCANO CENTER MISCELLANEOUS	976	1,075	1,011	-	1,500	1,500
			<i>Various miscellaneous items.</i>						
557	30	492	MISCELLANEOUS EVENTS	5,000	5,000	5,000	5,000	15,000	10,000
597	00	010	HIGHLANDER FESTIVAL TRANSFER	20,000	20,000	16,000	20,000	20,000	20,000
			<i>Pays promotion expenses of the Highlander Festival.</i>						
597	00	011	PARK FUND TRANSFER	-	87,520	100,000	100,000	100,000	100,000
<b>TOTAL STADIUM FUND EXPENDITURES</b>			<b>\$ 293,420</b>	<b>\$ 410,829</b>	<b>\$ 457,830</b>	<b>\$ 467,587</b>	<b>\$ 485,487</b>	<b>\$ 462,987</b>	



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

FUND 107-31			HIGHLANDER FESTIVAL FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 11,152	\$ 11,141	\$ 11,360	\$ 11,360	\$ -	\$ -
573	90	310	SUPPLIES	19	17	-	400	200	200
			<i>Miscellaneous office supplies.</i>						
573	90	340	HIGHLANDER T-SHIRTS/PRIZES	330	-	-	600	600	600
			<i>Pays for Highlander T-shirts and prizes.</i>						
573	90	440	ADVERTISING/TOURISM PROMOTION	4,793	5,501	4,250	7,000	7,000	7,000
			<i>Designed to bring tourists to Kelso / i.e. Radio spots. newspaper ads, banners, brochures, etc.</i>						
573	90	490	MISCELLANEOUS	8,797	13,294	9,939	8,000	10,000	10,000
573	90	491	PARADE/PERFORMERS	688	6	-	700	300	300
			<i>Pays expenses associated with the parade; prizes, bands, grand marshal, etc.</i>						
573	90	493	ENTERTAINMENT	15,283	14,259	15,404	16,000	16,000	16,000
573	90	495	DANCE COMPETITION	2,471	2,192	2,805	2,500	2,800	2,800
573	90	496	HIGHLAND GAMES	2,489	2,661	3,587	3,000	3,500	3,500
<b>TOTAL HIGHLANDER FESTIVAL FUND EXPENDITURES:</b>			<b>\$ 46,022</b>	<b>\$ 49,071</b>	<b>\$ 47,345</b>	<b>\$ 49,560</b>	<b>\$ 40,400</b>	<b>\$ 40,400</b>	

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

FUND 108-21			PARK AND RECREATION FUND					
ACCOUNT #			2021	2022	2023	2024	2025	2026
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	\$ 65,040	\$ 114,325	\$ (204,539)	\$ (70,574)	\$ 50,000	\$ 50,000
313	10	00	455,575	692,160	330,000	343,000	381,000	392,000
333	00	00	-	-	301,191	2,073,485	-	-
334	00	00	10,322	31,295	-	-	-	-
337	00	00	-	500,000	-	-	-	-
344	60	00	8,705	2,040	528	7,500	-	-
347	90	01	3,300	4,000	3,600	3,500	3,600	3,600
361	10	00	-	366	1,165	2,000	10,000	7,500
362	50	00	47,912	51,420	51,491	48,000	53,200	54,000
369	90	00	12,479	13,801	123,888	15,000	15,000	15,000
397	00	00	-	133,912	-	-	-	-
397	00	01	-	87,520	100,000	100,000	100,000	100,000
<b>TOTAL PARK AND RECREATION FUND REVENUES</b>			<b>\$ 603,333</b>	<b>\$ 1,630,839</b>	<b>\$ 707,324</b>	<b>\$ 2,521,911</b>	<b>\$ 612,800</b>	<b>\$ 622,100</b>

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

FUND 108-21			PARK AND RECREATION FUND						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 114,325	\$ (204,539)	\$ (70,574)	\$ (70,574)	\$ -	\$ -
575	50	310	CATLIN HALL SUPPLIES	-	185	398	1,000	1,000	1,000
569	00	470	CATLIN HALL NATURAL GAS	2,047	2,415	2,582	2,200	2,800	2,800
569	00	471	CATLIN HALL ELECTRICITY	2,425	2,823	2,923	3,700	3,500	3,500
569	00	472	CATLIN HALL WATER/SEWER	2,918	2,149	2,970	2,600	2,900	2,900
569	00	480	CATLIN HALL BUILDING REPAIRS	-	2,576	25,348	600,485	5,000	5,000
576	10	310	OFFICE SUPPLIES	187	89	49	500	300	300
576	10	420	TELEPHONE/POSTAGE	2,676	2,624	4,608	2,700	4,500	4,500
576	10	430	TRAVEL/TRAINING	-	713	-	1,000	1,000	1,000
576	80	100	PARK MAINTENANCE SALARIES <i>One full-time parks lead and one full-time parks utility.</i>	126,378	104,267	142,050	147,000	149,500	155,800
576	80	101	OVERTIME	6,816	2,175	5,628	5,500	5,800	5,800
576	80	110	PART- TIME SALARIES <i>Summertime temps.</i>	19,934	8,985	11,857	28,800	13,000	14,000
576	80	200	BENEFITS	65,041	65,059	76,224	80,000	76,100	79,000
576	80	314	OTHER OPERATING SUPPLIES	9,375	20,154	17,876	18,000	26,000	26,000
576	80	315	JANITORIAL SUPPLIES	3,795	7,002	4,792	9,500	-	-
576	80	320	FUEL	4,408	6,346	5,907	5,000	6,000	6,000
576	80	350	TOOLS & EQUIPMENT	680	742	-	2,500	2,000	2,000
576	80	411	PROFESSIONAL SERVICES	14,135	16,607	12,619	22,000	20,000	20,000
576	80	451	EQUIPMENT RENTAL <i>Misc. rentals.</i>	586	426	-	1,000	5,000	1,000
576	80	460	INSURANCE	14,173	14,311	26,667	16,000	42,400	44,500
576	80	470	ELECTRICITY	35,950	35,196	36,576	38,000	38,000	38,000
576	80	471	WATER/SEWER/GARBAGE	19,131	320,183	19,123	19,000	19,000	19,000

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

FUND 108-21			PARK AND RECREATION FUND					
ACCOUNT #			2021	2022	2023	2024	2025	2026
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
576	80	480 REPAIR/MAINTENANCE <i>Misc. building repairs.</i>	1,158	22,021	846	2,500	3,500	3,500
576	80	483 VEHICLE REPAIRS	2,216	6,217	5,145	3,000	5,500	5,500
576	80	484 RISTER STADIUM MAINTENANCE	-	-	-	60,000	5,000	5,000
576	80	485 MISC MAINTENANCE - ARPA <i>Miscellaneous repairs.</i>	-	-	-	20,000	-	-
576	80	490 MISCELLANEOUS	1,925	604	2,306	2,500	2,500	2,500
576	80	492 JAIL CREW SERVICES	-	-	-	7,500	500	500
576	80	911 ENGINEERING SERVICES	4,143	2,372	3,097	1,000	2,500	2,500
576	90	912 INTERDEPARTMENTAL SERVICES <i>Parks maintenance performed by water/sewer/drainage staff.</i>	16,201	14,690	18,264	18,000	21,000	22,000
576	80	940 EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles &amp; equipment.</i>	15,515	51,000	48,500	48,500	48,500	48,500
581	20	000 INTERFUND LOAN PRINCIPAL	-	-	-	-	87,800	91,100
592	45	830 INTERFUND LOAN INTEREST	-	3,283	21,226	-	12,200	8,900
594	76	645 EQUIPMENT PURCHASES <i>Security system in 2023-2024.</i>	-	-	-	20,000	-	-
594	76	646 CAPITAL OUTLAY	6,000	31,295	225,668	535,000	-	-
594	06	101 RESTROOM IMPROVMENTS	-	-	54,649	500,000	-	-
594	24	631 LADS AND LASSIES PARK REHAB	-	-	-	368,000	-	-
594	07	100 TAM O' SHANTER PARKING IMPROVEMENTS	111,195	1,088,869	-	-	-	-
<b>TOTAL PARK AND RECREATION FUND EXPENDITURES:</b>			<b>\$ 603,333</b>	<b>\$ 1,630,839</b>	<b>\$ 707,324</b>	<b>\$ 2,521,911</b>	<b>\$ 612,800</b>	<b>\$ 622,100</b>

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

FUND 114			HUD GRANT FUND		2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget		
308	00	00	<b>DEPT 17 HUD #1</b>							
		BEGINNING FUND BALANCE	\$ 396,380	\$ 381,656	\$ 385,969	\$ 399,823	\$ 344,823	\$ 294,823		
		<i>Reserves available for spending.</i>								
361	10	00	<b>DEPT 17 HUD#1-TOTAL</b>							
		INVESTMENT INTEREST	277	4,313	13,854	5,000	5,000	5,000		
		<i>Investment of idle cash.</i>								
369	90	00	<b>DEPT 48 HUD #2, #3 &amp; #6</b>							
		HUD MISCELLANEOUS REPAYMENTS	-	-	-	-	5,000	5,000		
		<i>Principal payments on promissory notes.</i>								
			396,657	385,969	399,823	404,823	354,823	304,823		
308	00	00	<b>DEPT 48 HUD #2, #3 &amp; #6</b>							
		BEGINNING FUND BALANCE	308,986	264,020	264,730	266,961	267,961	268,961		
		<i>Reserves available for spending.</i>								
361	10	00	<b>DEPT 48 HUD #2, #3 &amp; #6-TOTAL</b>							
		INVESTMENT INTEREST	33	668	1,913	1,000	1,000	1,000		
		<i>Investment of idle cash.</i>								
369	90	00	<b>DEPT 48 HUD #2, #3 &amp; #6-TOTAL</b>							
		HUD MISCELLANEOUS REPAYMENTS	-	875	318	-	-	-		
		<i>Principal payments on promissory notes.</i>								
			309,019	265,563	266,961	267,961	268,961	269,961		
<b>TOTAL HUD GRANT FUND REVENUES</b>			<b>\$ 705,676</b>	<b>\$ 651,532</b>	<b>\$ 666,784</b>	<b>\$ 672,784</b>	<b>\$ 623,784</b>	<b>\$ 574,784</b>		







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

FUND 125-62			TRANSPORTATION IMPROVEMENT DISTRICT	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
509	00	000	ENDING FUND BALANCE	\$ 80,091	\$ 57,181	\$ 385,683	\$ 716,633	\$ 166,233	\$ 458,833
597	00	000	TRANSFER TO DEBT SERVICE FUND <i>For debt service on 2016 G.O. Bond which funded rehab of Yew Street and Minor Road.</i>	221,600	223,900	221,850	224,050	225,400	222,400
597	00	001	TRANSFER TO ARTERIAL STREET FUND	-	-	-	-	850,000	-
<b>TOTAL TBD FUND EXPENDITURES</b>			<b>\$ 301,691</b>	<b>\$ 281,081</b>	<b>\$ 607,533</b>	<b>\$ 940,683</b>	<b>\$ 1,241,633</b>	<b>\$ 681,233</b>	

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

FUND 206-46			2011/2016 LIMITED TAX G. O. BOND FUND					
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	\$ 2,225,767	\$ 2,264,147	\$ 192,489	\$ 194,263	\$ 194,263	\$ 193,263
361	10	00	419	17,728	974	-	500	400
366	10	00	830	4,510	-	-	-	-
369	90	00	37,669	16,702	-	-	-	-
397	00	00	211,500	211,800	212,185	211,660	214,260	207,230
397	00	01	221,600	223,900	221,850	224,050	225,400	222,400
<b>TOTAL 2011/2016 LTD TAX BOND FUND REVENUES</b>			<b>\$ 2,697,785</b>	<b>\$ 2,738,787</b>	<b>\$ 627,498</b>	<b>\$ 629,973</b>	<b>\$ 634,423</b>	<b>\$ 623,293</b>

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

FUND 206-46			2011/2016 LIMITED TAX G. O. BOND FUND						
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026	
			Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 2,264,147	\$ 192,489	\$ 194,263	\$ 194,263	\$ 193,263	\$ 192,163
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2011 G.O. BOND <i>Final payment due December 1, 2028. Balance at end of 2026, \$400,000.</i>	160,000	165,000	170,000	175,000	185,000	185,000
591	19	710	ANNUAL PAYMENT OF PRINCIPAL - 2016 G.O. BOND <i>Final payment due December 1, 2035. Balance at end of 2026, \$1,660,000.</i>	135,000	140,000	140,000	145,000	150,000	150,000
592	19	830	2011 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	51,438	46,798	41,435	35,910	29,260	22,230
592	19	830	2016 BOND ISSUE PAYMENT - INTEREST <i>Semi-annual payments due June and December 1.</i>	86,600	83,900	81,100	78,300	75,400	72,400
592	19	890	MISCELLANEOUS DEBT SERVICE COSTS <i>Miscellaneous bank charges.</i>	600	600	700	1,500	1,500	1,500
597	00	00	TRANSFER TO OTHER FUND	-	2,110,000	-	-	-	-
			<b>TOTAL 2011/2016 LTD TAX BOND FUND EXPENDITURES</b>						
			<b>\$ 2,697,785</b>	<b>\$ 2,738,787</b>	<b>\$ 627,498</b>	<b>\$ 629,973</b>	<b>\$ 634,423</b>	<b>\$ 623,293</b>	

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

<b>FUND 301-60</b>			<b>CAPITAL PROJECTS FUND</b>					
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	\$ 262,438	\$ 321,312	\$ 377,010	\$ 394,662	\$ 385,240	\$ 383,840
318	34	00	270,147	263,208	213,049	200,000	210,000	200,000
361	10	00	227	4,290	16,788	2,000	14,000	10,000
<b>TOTAL CAPITAL PROJECTS FUND REVENUES</b>			<b>\$ 532,812</b>	<b>\$ 588,810</b>	<b>\$ 606,847</b>	<b>\$ 596,662</b>	<b>\$ 609,240</b>	<b>\$ 593,840</b>



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

FUND 402-24			SOLID WASTE FUND					
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 283,923	\$ 307,855	\$ 283,207	\$ 254,318	\$ 204,454	\$ 248,154
343	70	11 RESIDENTIAL FEES <i>13% increase for 2025 &amp; 2% for 2026.</i>	852,376	862,204	864,043	930,176	980,000	1,000,000
343	70	12 COMMERCIAL FEES <i>13% increase for 2025 &amp; 2% for 2026.</i>	965,053	984,611	996,562	1,054,560	1,130,000	1,153,000
343	70	13 RESIDENTIAL RECYCLING FEES <i>13% increase for 2025 &amp; 2% for 2026.</i>	34,568	34,601	34,617	35,000	35,000	35,000
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	97	1,554	4,466	2,000	2,000	1,000
369	90	00 MISCELLANEOUS	1,721	2,298	76	2,000	-	-
<b>TOTAL SOLID WASTE FUND REVENUES</b>			<b>\$2,137,738</b>	<b>\$2,193,123</b>	<b>\$2,182,971</b>	<b>\$2,278,054</b>	<b>\$2,351,454</b>	<b>\$2,437,154</b>



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

FUND 402-24			SOLID WASTE FUND						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
508	00	00	ENDING FUND BALANCE	\$ 307,855	\$ 283,207	\$ 254,318	\$ 204,454	\$ 248,154	\$ 246,854
537	10	511	STATE EXAMINER'S CHARGES	4,416	3,070	6,338	6,400	5,500	5,800
537	60	510	COUNTY LANDFILL COSTS	595,352	595,154	559,881	640,000	590,000	600,000
537	70	100	SALARIES	7,071	7,247	7,501	7,900	8,200	8,600
			<i>Solid waste coordinator.</i>						
537	70	200	BENEFITS	2,284	2,278	2,357	2,600	1,500	1,500
			<i>Solid waste coordinator.</i>						
537	70	310	SUPPLIES	1,333	2,294	633	2,500	2,000	2,000
537	70	311	ADOPT A STREET	-	71	70	-	-	-
537	70	410	PROFESSIONAL SERVICES (SOLID WASTE)	799,663	856,714	893,413	940,000	1,000,000	1,060,000
			<i>Contract with Waste Control. Includes fuel surcharge.</i>						
537	70	411	PROFESSIONAL SERVICES (RECYCLING)	15,912	26,427	38,549	23,000	36,000	38,500
			<i>Waste Control - Drop Box Sites.</i>						
537	70	412	RECYCLING	274	263	-	2,500	-	-
			<i>Promotion &amp; site maintenance.</i>						
537	70	420	POSTAGE	3,208	3,260	3,581	3,500	3,600	3,600
537	70	460	INSURANCE	2,593	2,764	3,242	2,700	3,900	4,100
			<i>Solid Waste Fund share of City Liability insurance.</i>						
537	70	480	HARDWARE MAINTENANCE	263	168	532	-	500	500
			<i>Computer hardware maintenance.</i>						
537	70	481	SOFTWARE MAINTENANCE	9,067	9,567	11,351	12,000	12,000	13,000
			<i>Computer software maintenance for network server.</i>						
537	90	490	MISCELLANEOUS EXPENSE	3,322	3,105	3,840	3,500	3,500	3,500
			<i>Nuisance abatement clean up.</i>						
537	90	530	STATE UTILITY EXCISE TAX	101,341	104,495	103,755	111,000	118,100	120,400
			<i>3.6% Refuse Collection Tax and 1.75% B&amp;O Service Tax.</i>						
537	90	540	CITY B & O TAX	184,963	188,205	190,936	202,000	214,500	218,800
			<i>Payments to General Fund for B &amp; O Taxes at 10%.</i>						
537	90	910	INTERDEPARTMENTAL SERVICES	84,741	90,126	88,379	98,000	90,000	95,000
			<i>Reimburse the General Fund for professional services.</i>						
537	90	911	INTERDEPARTMENTAL SERVICES	14,080	14,708	14,295	16,000	14,000	15,000
			<i>Reimburse the WS Fund for professional services.</i>						
<b>TOTAL SOLID WASTE FUND EXPENDITURES</b>			<b>2,137,738</b>	<b>2,193,123</b>	<b>2,182,971</b>	<b>2,278,054</b>	<b>2,351,454</b>	<b>2,437,154</b>	

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

FUND 403-25			WATER FUND					
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 6,512,346	\$ 4,946,124	\$ 4,143,489	\$ 2,907,660	\$ 3,000,000	\$ 1,196,585
343	40	23 RESIDENTIAL WATER SALES <i>10.5% increase for 2025 and 2026.</i>	2,118,672	2,210,927	2,398,778	2,400,000	2,643,970	2,829,000
343	40	24 COMMERCIAL WATER SALES <i>10.5% increase for 2025 and 2026.</i>	788,183	1,114,829	974,508	898,000	1,095,000	1,172,000
343	40	25 DAVIS TERRACE/PUD WATER SALES <i>10.5% increase for 2025 and 2026.</i>	63,800	75,859	86,507	80,000	81,000	87,000
343	40	26 INDUSTRIAL WATER SALES <i>10.5% increase for 2025 and 2026.</i>	1,298,684	1,348,542	1,364,735	1,515,000	1,460,000	1,562,000
343	40	27 CLEANING USAGE FEE	100	50	-	1,000	-	-
343	40	29 WATER CONNECTION FEES	4,850	6,750	13,536	5,000	10,000	10,000
343	40	42 FIRE SPRINKLER FEES	37,790	42,053	46,123	38,000	51,000	55,000
343	40	91 TURN ON/OFF FEES	29,947	66,787	63,513	30,000	70,000	70,000
344	60	00 PROFESSIONAL SERVICES - AIRPORT	2,624	6,241	4,449	2,500	4,000	4,000
349	10	00 I. F. SERVICES	31,127	36,924	34,814	34,500	39,000	41,000
361	10	00 INVESTMENT INTEREST	4,723	66,385	169,387	45,000	75,000	54,000
369	90	00 MISCELLANEOUS REVENUES	3,725	7,185	4,099	10,000	5,000	5,000
397	00	01 TRANSFER FROM FUND 404	130,617	584,243	126,277	-	-	-
<b>TOTAL WATER FUND REVENUES</b>			<b>\$ 11,027,188</b>	<b>\$ 10,512,899</b>	<b>\$ 9,430,215</b>	<b>\$ 7,966,660</b>	<b>\$ 8,533,970</b>	<b>\$ 7,085,585</b>

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

FUND 403-25			WATER FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 4,946,124	\$ 4,143,489	\$ 2,907,660	\$ 2,679,773	\$ 1,196,585	\$ -
			<i>Reserves available for spending.</i>						
			<b>WATER DISTRIBUTION</b>						
534	10	510	STATE EXAMINER CHARGES	5,571	3,613	4,870	8,500	6,800	7,200
534	50	100	SALARIES	461,438	452,317	417,220	480,000	523,000	563,800
			<i>Includes COLA, sick pay buyback, step increases, and Salaries include 1/3 PW Manager, a 1/2 Operations Manager, 1/2 Dept. Assistant, 1/2 Dept. Supervisor, 1 Dept. Lead, 1/2 Pump Technician, and 4.5 W/S Maint. Technicians</i>						
534	50	110	OVERTIME & STANDBY	89,061	69,851	100,031	100,000	130,000	130,000
534	50	120	PART TIME HELP	15,705	20,500	22,285	28,000	30,000	30,000
534	50	200	BENEFITS	57,602	162,999	128,752	234,000	245,000	254,700
			<i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>						
534	50	310	SUPPLIES	208,153	110,245	306,240	200,000	225,000	250,000
			<i>Cross connection supplies, pipe, meters, valves, hydrants and meter boxes.</i>						
534	50	320	FUEL	214	201	285	900	900	900
			<i>For small hand tools/generators.</i>						
534	50	321	FUEL - VEHICLES	16,988	22,843	20,741	23,000	23,000	23,000
534	50	350	TOOLS	13,752	1,510	1,997	3,000	3,000	3,000
			<i>Tools for service trucks.</i>						
534	50	351	DATA PROCESSING EQUIPMENT	9,726	-	1,454	10,000	-	-
534	50	410	PROFESSIONAL SERVICES	58,626	48,518	47,581	60,000	50,000	50,000
			<i>Meter reading and backflow management.</i>						
534	50	420	PHONE & POSTAGE	14,472	12,275	12,882	14,000	14,000	14,000
534	50	430	TRAVEL	3,785	1,197	5,935	5,000	10,000	10,000
			<i>Continued education and misc. seminars.</i>						
534	50	460	INSURANCE	50,010	59,132	72,785	83,000	101,500	106,600
534	50	470	UTILITY SERVICE	33,803	39,196	36,827	45,000	45,000	45,000
			<i>Continued education and misc. seminars, Class A CDL</i>						
534	50	480	WATER DISTRIBUTION REPAIR AND MAINTENANCE	50,695	25,919	159,969	80,000	250,000	150,000
			<i>Reservoir Cleaning, Leak detection and asphalt repairs</i>						
			<i>Includes pressure reducing valve repairs.</i>						
534	50	481	SHOP AND RADIO REPAIR	2,479	-	2,536	2,000	2,000	2,000

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

FUND 403-25			WATER FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
534	50	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	263	168	532	300	500	500
534	50	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	22,907	16,888	24,346	25,000	25,000	25,000
534	50	486	VEHICLE MAINTENANCE	35,071	37,018	29,469	45,000	45,000	45,000
534	50	490	MISCELLANEOUS EXPENSES <i>Dept. oh Health licenses, CDL renewals, &amp; registrations.</i>	10,297	7,836	8,571	12,500	13,500	13,500
534	50	451	EQUIPMENT RENTAL <i>Rental of equipment such as tractors, trenchers, man lifts.</i>	341	241	22,017	2,500	5,000	5,000
534	50	530	STATE UTILITY EXCISE TAX <i>5.029% of water sales (1/2 distribution). 1.75% of connection chg/turn-on (1/2 distribution).</i>	114,422	129,246	122,183	135,000	143,200	152,100
534	50	541	CITY B & O TAX <i>10% of water sales (1/2 distribution).</i>	212,820	240,069	240,886	246,200	267,500	286,000
534	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	96,819	99,157	100,209	111,000	107,400	113,100
534	50	911	PROFESSIONAL SERVICES-ENGINEERING <i>To reimburse General Fund for engineering services.</i>	19,108	15,000	11,614	25,000	25,000	25,000
534	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles &amp; equipment.</i>	120,600	120,600	120,600	120,600	218,000	218,000
534	50	953	OFFICE RENTAL	6,000	6,000	6,000	6,000	6,000	6,000
582	34	720	2020 BOND ISSUE PAYMENTS - PRINCIPAL <i>Balance after 2026 payment \$2,347,500. 2040 payoff.</i>	257,500	284,946	293,515	307,084	287,500	300,000
582	34	770	ANNUAL PRINCIPAL PAYMENT - SRF LOAN <i>Balance after 2026 payment \$2,307K. 2035 payoff.</i>	237,975	237,975	256,280	255,000	256,280	256,280
592	34	840	DEBT ISSUE COSTS	237	300	350	1,000	1,000	1,000
592	34	833	ANNUAL INTEREST PAYMENT - SRF LOANS <i>Semi-annual interest payments. 2035 payoff.</i>	56,220	52,652	49,014	49,720	42,286	38,442
592	34	830	ANNUAL INTEREST PAYMENT REVENUE BOND <i>Semi-annual interest payments. 2040 payoff.</i>	97,899	105,447	18,128	110,497	86,719	78,094
594	34	630	CAPITAL EXPENSE - STRUCTURES <i>Public Works fence, pavement, gate, building paint.</i>	-	73,537	64,708	300,000	300,000	300,000
594	34	651	CAPITAL EXPENSE - EQUIPMENT <i>Misc. pump replacements. Security Camera.</i>	-	4,584	3,074	80,000	80,000	80,000
597	00	010	TRANSFER TO 404 - WATER CAPITAL RESERVE <i>Transfer for waterline replacement.</i>	2,253,500	2,266,753	1,759,812	744,836	2,181,000	1,993,569
<b>WATER DISTRIBUTION - SUB TOTAL</b>			<b>4,634,059</b>	<b>4,728,733</b>	<b>4,473,698</b>	<b>3,953,637</b>	<b>5,750,085</b>	<b>5,576,785</b>	

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

FUND 403-25			WATER FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
538	10	510 WATER TREATMENT STATE EXAMINER CHARGES	5,571	3,613	7,870	8,100	6,800	7,200	
538	40	100 SALARIES <i>Includes COLA, sick pay buyback, step increases, and longevity. Salaries include one WTP Supervisor and two WTP Operators.</i>	150,647	153,974	243,878	245,000	294,000	307,800	
538	40	110 OVERTIME	3,296	3,723	8,128	5,000	5,000	5,000	
538	40	200 BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	18,692	53,650	74,558	107,000	126,000	130,100	
538	40	310 SUPPLIES <i>Water Treatment Plant chemicals.</i>	55,670	74,709	103,395	100,000	100,000	100,000	
538	40	311 SUPPLIES - PURCHASE WATER <i>Purchase water from the City of Longview.</i>	247,522	233,438	7,148	50,000	50,000	50,000	
538	40	321 FUEL - VEHICLES	897	1,152	1,109	1,000	1,300	1,300	
538	40	350 TOOLS <i>Misc. hand tools.</i>	533	619	627	1,000	1,000	1,000	
538	40	410 PROFESSIONAL SERVICES - TESTING <i>Meter reading, DOH testing and backflow testing.</i>	8,908	11,872	15,578	21,000	21,000	21,000	
538	40	420 TELEMETERING/PHONE/POSTAGE <i>Telemetry for SE reservoir and PUD systems.</i>	5,423	5,219	4,893	5,600	5,600	5,600	
538	40	430 TRAVEL <i>Miscellaneous training and seminars.</i>	-	175	3,485	2,000	3,000	3,000	
538	40	460 INSURANCE	50,009	59,131	72,785	83,000	101,500	106,600	
538	40	470 UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	117,270	112,618	132,637	120,000	120,000	125,000	
538	40	480 WATER TREATMENT PLANT MAINTENANCE <i>Pump repairs.</i>	24,728	12,889	28,326	60,000	200,000	60,000	
538	40	482 HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	263	168	532	2,000	2,000	2,000	
538	40	483 SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	1,209	65,141	2,407	8,000	8,000	8,000	
538	40	486 VEHICLE MAINTENANCE	70	114	144	1,000	1,000	1,000	
538	40	490 MISCELLANEOUS EXPENSE <i>Includes Dept. of Health operating permits &amp; security services.</i>	9,908	9,291	10,820	14,000	15,000	15,000	
538	40	451 EQUIPMENT RENTAL	-	-	-	350	1,000	1,000	

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

FUND 403-25			WATER FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
538	40	530 STATE UTILITY EXCISE TAX 5.029% of water sales (1/2 Wat. Treatment). 1.75% of connection chg/turn-on (1/2 treatment).	114,422	129,246	122,183	135,000	143,200	152,100	
538	40	541 CITY B & O TAX 10% of gross revenues.	212,820	240,069	240,886	246,200	267,500	286,000	
538	40	910 INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	96,819	99,157	100,209	111,000	107,400	113,100	
538	40	911 PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	387	281	1,479	1,000	1,000	1,000	
538	40	953 OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000	6,000	6,000	6,000	6,000	
582	38	770 ANNUAL PRINCIPAL PAYMENT - SRF LOANS <i>State Revolving Fund loans to finance Water Treatment Plant construction the City. Paid off in 2022.</i>	79,593	79,592	-	-	-	-	
592	38	831 ANNUAL INTEREST PAYMENT - SRF LOANS <i>To finance Water Treatment Plant construction. Paid off in 2022.</i>	2,090	877	-	-	-	-	
594	40	650 CAPITAL EXPENSE - EQUIPMENT	189	454	-	-	-	-	
<b>WATER TREATMENT - SUB TOTAL</b>			<b>1,212,936</b>	<b>1,357,172</b>	<b>1,189,077</b>	<b>1,333,250</b>	<b>1,587,300</b>	<b>1,508,800</b>	
<b>TOTAL WATER FUND EXPENDITURES</b>			<b>\$ 10,793,119</b>	<b>\$ 10,229,394</b>	<b>\$ 8,570,435</b>	<b>\$ 7,966,660</b>	<b>\$ 8,533,970</b>	<b>\$ 7,085,585</b>	

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

FUND 404-17			WATER CAPITAL RESERVE FUND					
ACCOUNT #			2021	2022	2023	2024	2025	2026
NARRATIVE			Actual	Actual	Actual	Budget - Projected	Budget	Budget
308	00	00	\$ 254,824	\$ 2,299,095	\$ 3,473,900	\$ 3,966,537	\$ 3,610,373	\$ 2,785,373
334	00	00	41,760	-	-	-	1,000,000	-
334	00	01	-	-	-	-	525,000	1,675,000
361	10	00	2	23,248	147,794	175,000	75,000	40,000
382	60	00	-	-	-	500,000	525,000	1,675,000
385	40	00	58,760	92,879	219,678	100,000	45,000	45,000
397	00	00	2,253,500	2,233,000	1,759,812	744,836	2,181,000	1,993,569
<b>TOTAL WATER CAPITAL RESERVE FUND REVENUES</b>			<b>\$2,608,846</b>	<b>\$4,648,222</b>	<b>\$5,601,184</b>	<b>\$5,486,373</b>	<b>\$7,961,373</b>	<b>\$8,213,942</b>

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

FUND 404-17			WATER CAPITAL RESERVE FUND						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget - Projected	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 2,299,095	\$ 3,473,900	\$ 3,966,537	\$ 3,610,373	\$ 2,785,373	\$ 812,942
534	10	530	STATE UTILITY TAX <i>1.75% of Capital Recovery charges.</i>	1,028	1,626	3,316	1,000	1,000	1,000
534	50	490	MISCELLANEOUS	3,791	56,739	-	-	-	-
594	14	414	AERIAL MAPPING	-	-	59,444	-	-	-
594	17	401	WEST KELSO COWLITZ WAY CONNECTION	15,322	-	-	100,000	850,000	-
594	17	002	WATER SYSTEM PLAN UPDATE	86,320	10,389	13,878	-	75,000	-
594	34	631	ANNUAL REPLACEMENT PROGRAM	-	5,322	47,270	300,000	300,000	300,000
594	20	002	PAXTON SUPPLY LINE	98,316	-	-	-	-	-
594	20	632	WEST MAIN PHASE 2	56,739	393	-	-	-	-
594	21	631	DAVIS TERRACE METER REPLACEMENT	4,949	-	6,281	-	-	-
594	21	632	NORTH PACIFIC UPGRADES	9,050	-	-	-	-	-
594	21	635	MILL STREET WELL	-	-	-	-	1,000,000	1,500,000
594	21	638	EMERGENCY RESPONSE PLAN UPGRADE	3,578	-	14,677	-	-	-
594	21	639	RANNEY WELL CLEANING	30,658	384,010	-	-	-	-
594	22	631	SOURCE EVALUATION STUDY	-	72,114	36,196	150,000	-	-
594	23	631	SOURCE/SUPPLY IMPLEMENTATION	-	-	-	-	250,000	250,000
594	23	632	MINOR ROAD TRANSMISSION REPAIR	-	-	-	500,000	-	-
594	23	634	HAUSSLER PUMP STATION REHAB DESIGN	-	-	-	75,000	150,000	1,500,000
594	24	631	N. KELSO TRANSMISSION REDPATH TO DIRK	-	-	-	250,000	-	-
594	24	633	KELSO DRIVE TRANSMISSION LINE	-	-	-	500,000	1,050,000	3,350,000
594	25	631	HAZEL ST WM OVERCROSSING <i>New main on Hazel overcrossing</i>	-	-	-	-	1,000,000	-

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

FUND 404-17 WATER CAPITAL RESERVE FUND			2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget
594	25	632 CONTROL AND TELEMTRY UPGRADES <i>Modernize BPS &amp; Tank Controls &amp; SCADA</i>	-	-	-	-	-	100,000
594	25	633 W VISTA WM REPLACEMENT <i>Upgrade of WM under W Vista/Haussler w/Drainage Prj.</i>	-	-	-	-	500,000	-
594	26	631 SEVENTH AND DONATION STREET TRANSMISSION LINE	-	-	-	-	-	400,000
567	00	000 TRANSFER TO WATER FUND	-	580,956	126,278	-	-	-
<b>TOTAL WATER CAPITAL RES. FUND EXPENDITURES</b>			<b>\$ 2,608,846</b>	<b>\$ 4,585,449</b>	<b>\$ 4,273,877</b>	<b>\$ 5,486,373</b>	<b>\$ 7,961,373</b>	<b>\$ 8,213,942</b>

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

FUND 405-25			SEWER FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 3,952,676	\$ 4,055,500	\$ 1,996,984	\$ 2,988,531	\$ 2,933,419	\$ 2,309,205
343	50	21	RESIDENTIAL SEWER <i>4.5% increase for 2025 and 2026.</i>	2,812,355	2,892,565	2,984,359	2,997,000	3,213,000	3,357,000
343	50	22	COMMERCIAL SEWER <i>4.5% increase for 2025 and 2026.</i>	1,444,849	1,497,242	1,561,288	1,535,000	1,596,000	1,668,000
343	50	23	INDUSTRIAL SEWER <i>4.5% increase for 2025 and 2026.</i>	1,705,976	1,684,161	1,643,783	1,820,000	1,638,000	1,712,000
344	60	00	CHARGES FOR PROFESSIONAL SERVICES	2,624	6,241	1,461	-	5,000	5,000
349	10	00	I. F. SERVICES	31,126	36,923	34,814	34,500	39,000	41,000
361	10	00	INVESTMENT INTEREST	217	5,655	29,826	25,000	70,000	50,000
369	90	00	MISCELLANEOUS	2,214	-	-	-	-	-
397	00	01	TRANSFER FROM OTHER FUND	-	2,351,646	-	-	-	-
<b>TOTAL SEWER FUND REVENUES</b>				<b>\$ 9,952,037</b>	<b>\$ 12,529,933</b>	<b>\$ 8,252,515</b>	<b>\$ 9,400,031</b>	<b>\$ 9,494,419</b>	<b>\$ 9,142,205</b>

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

FUND 405-25			SEWER FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
508	00	00	ENDING FUND BALANCE	\$ 4,055,500	\$ 1,996,984	\$ 2,988,531	\$ 2,933,419	\$ 2,309,205	\$ 1,023,016
535	10	100	SALARIES <i>Includes COLA, sick pay buyback, step increases, and Salaries include 1/3 PW Manager, a 1/2 Operations Manager, 1/2 Dept. Assistant, 1/2 Dept. Supervisor, 1 Dept. Lead, 1/2 Pump Technician, and 4.5 W/S Maint. Technicians.</i>	461,438	443,324	416,642	480,000	523,000	563,800
535	10	110	OVERTIME & STANDBY	18,728	17,865	15,645	50,000	70,000	70,000
535	10	120	PART TIME HELP	15,705	20,500	22,285	28,000	30,000	30,000
535	10	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	31,689	139,932	96,392	219,000	245,000	254,700
535	10	310	SUPPLIES <i>Sewer pipe, fittings, fernco's, Rock, EZ Street.</i>	78,931	62,880	88,436	90,000	90,000	90,000
535	10	320	FUEL - EMERGENCY GENERATOR	1,013	1,658	1,130	1,500	1,500	1,500
535	10	350	TOOLS <i>Tools for service trucks.</i>	1,594	483	1,303	2,500	2,500	2,500
535	10	410	PROFESSIONAL SERVICES <i>Meter reading and backflow management.</i>	1,929	1,730	2,697	25,000	5,000	5,000
535	10	420	PHONE/POSTAGE	15,697	16,050	16,555	17,000	17,500	17,500
535	10	430	TRAVEL <i>Continued education.</i>	50	835	3,195	2,000	10,000	10,000
535	10	460	INSURANCE	71,742	74,837	95,715	105,000	127,000	133,400
535	10	470	UTILITY SERVICE <i>Costs for water/sewer/power/solid waste.</i>	27,685	33,927	30,857	35,000	35,000	35,000
535	10	480	SEWER COLLECTION REPAIR AND MAINTENANCE <i>Mainline repairs, concrete repair and sewer pump station cleaning and pump replacement.</i>	20,570	26,297	76,580	200,000	200,000	200,000
535	10	481	SHOP AND RADIO REPAIR	2,479	(200)	2,536	2,000	2,500	2,500
535	10	482	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	263	168	532	500	500	500
535	10	483	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	21,825	16,789	16,455	30,000	30,000	30,000
535	10	490	MISCELLANEOUS EXPENSES <i>Training, clothing and laundry.</i>	11,556	7,214	7,183	10,000	10,000	10,000
535	10	451	EQUIPMENT RENTAL <i>Rental of excavators and concrete saws.</i>	24,792	4,342	8,229	10,000	10,000	10,000

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

FUND 405-25			SEWER FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget	
535	10	510 REGIONAL SEWAGE TREATMENT <i>Based on actual average flow.</i>	2,348,499	2,299,399	2,391,241	2,400,000	2,400,000	2,400,000	
535	10	511 BEACON HILL <i>For West Kelso Interceptor.</i>	4,690	-	-	2,345	2,345	2,345	
535	10	413 STATE EXAMINER CHARGES	7,428	4,818	10,494	10,800	9,100	9,500	
535	10	530 STATE UTILITY EXCISE TAX <i>3.852% of sewer revenues less payment to TRWWA.</i>	120,110	126,389	127,565	136,000	135,500	144,800	
535	10	541 CITY B & O TAX <i>10% of gross sewer revenues.</i>	591,631	607,646	622,639	635,200	645,000	674,000	
535	10	910 INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	129,092	132,205	133,612	148,000	143,200	450,800	
535	10	911 PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering services.</i>	25,526	48,489	9,207	40,000	40,000	40,000	
535	10	940 EQUIPMENT RESERVE - DEPRECIATION <i>For future replacement of vehicles &amp; equipment.</i>	80,400	80,400	100,000	100,000	218,000	218,000	
535	10	953 OFFICE RENTAL <i>Rental charges for office space at City Hall.</i>	6,000	6,000	6,000	6,000	6,000	6,000	
535	50	321 FUEL - VEHICLES	16,988	22,803	20,741	20,000	25,000	25,000	
535	50	481 VEHICLE MAINTENANCE	35,075	37,820	37,937	40,000	45,000	45,000	
582	35	720 REVENUE BOND - PRINCIPAL <i>Balance after 2026 payment \$1,062,500. 2040 payoff.</i>	52,500	30,054	31,485	32,916	57,500	60,000	
592	35	830 REVENUE BOND - INTEREST	30,179	18,647	103,835	20,490	34,069	32,344	
594	35	630 CAPITAL EXPENSE - STRUCTURES <i>Public Works fence, pavement, gate, building paint.</i>	4,000	73,549	64,708	300,000	400,000	400,000	
594	35	651 CAPITAL EXPENSE - EQUIPMENT <i>Misc. pump repair/replacements.</i>	7,062	6,444	2,615	50,000	50,000	50,000	
597	10	010 TRANSFER TO FUND 408 - SEWER CAPITAL RESERVE <i>Transfer required to fund Sewer Rehab projects..</i>	1,472,500	3,173,287	1,157,811	1,217,361	1,565,000	2,095,000	
<b>TOTAL SEWER FUND EXPENDITURES</b>			<b>\$ 9,794,866</b>	<b>\$ 9,533,565</b>	<b>\$ 8,710,788</b>	<b>\$ 9,400,031</b>	<b>\$ 9,494,419</b>	<b>\$ 9,142,205</b>	

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

FUND 407-52			DRAINAGE FUND					
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 504,558	\$ 517,289	\$ 722,646	\$ 989,639	\$ 799,350	\$ 232,225
333	83	51 FEDERAL GRANTS	33,067	-	-	-	-	-
334	01	81 STATE GRANTS	-	-	132,500	25,000	66,250	66,250
343	83	00 RESIDENTIAL REVENUE <i>23% increase for 2025 and 2026.</i>	477,206	482,872	484,057	490,000	595,000	731,850
343	83	10 COMMERCIAL REVENUE <i>23% increase for 2025 and 2026.</i>	329,547	329,287	326,793	330,000	402,000	495,000
344	60	00 CHARGES FOR PROFESSIONAL SERVICES	3,318	3,359	698	-	-	-
349	10	00 I.F. SERVICES	-	-	-	3,500	-	-
349	32	00 ENGINEERING SERVICES	20,446	-	-	10,000	-	-
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	85	1,373	7,346	-	-	-
397	00	01 TRANSFER FROM OTHER FUNDS	-	-	510,109	-	-	-
<b>TOTAL DRAINAGE FUND REVENUES</b>			<b>\$ 1,368,227</b>	<b>\$ 1,334,180</b>	<b>\$ 2,184,149</b>	<b>\$ 1,848,139</b>	<b>\$ 1,862,600</b>	<b>\$ 1,525,325</b>

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

FUND 407-52			DRAINAGE FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE		Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 517,289	\$ 722,646	\$ 989,639	\$ 799,639	\$ 232,225	\$ 63,775
531	10	510	STATE EXAMINER CHARGES	1,232	774	2,454	1,800	1,700	1,800
531	34	410	NPDES COMPLIANCE <i>Phase 2 compliance.</i>	39,096	20,127	42,142	25,000	25,000	25,000
531	50	100	SALARIES <i>Includes sick pay buyback, step increases, longevity, and COLA. Salaries include: (2025) 1.5 maintenance tech. 2026 includes 3.5 maintenance techs.</i>	173,610	122,739	135,714	249,000	142,600	259,000
531	50	110	OVERTIME	1,299	5,440	4,678	5,000	5,500	5,500
531	50	200	BENEFITS <i>Health, Dental/Vision, DRS, FICA, Worker's Comp., Etc.</i>	(5,173)	57,006	29,973	118,000	63,000	125,000
531	50	310	SUPPLIES <i>Includes catch basins, manholes, pipe, material, and miscellaneous supplies.</i>	11,207	7,506	11,726	15,000	25,000	25,000
531	50	320	FUEL - VEHICLES	6,778	12,804	11,128	7,500	13,000	13,000
531	50	350	SMALL TOOLS/EQUIPMENT	-	32	-	2,000	2,000	2,000
531	50	410	PROFESSIONAL SERVICES <i>Drug &amp; alcohol testing. Includes stormwater permit.</i>	762	716	18,540	750	-	-
531	50	420	TELEPHONE/POSTAGE	5,661	4,762	5,481	5,800	5,800	5,800
531	50	430	TRAVEL <i>Miscellaneous courses and seminars, Class A CDL upgrades.</i>	643	508	772	1,500	5,800	5,500
531	50	460	INSURANCE	46,643	38,397	63,207	54,000	77,000	80,850
531	50	470	ELECTRICITY	1,376	1,470	1,573	2,000	2,000	2,000
531	50	471	WATER/SEWER/GARBAGE	1,543	3,081	1,741	1,600	1,800	1,800
531	50	480	STORM SEWER REPAIR AND MAINTENANCE <i>Storm sewer cleaning and equipment rentals.</i>	2,043	863	693	55,000	100,000	100,000
531	50	481	HARDWARE MAINTENANCE <i>Maintain utility hardware.</i>	263	4,448	5,568	600	5,000	5,000
531	50	482	SOFTWARE MAINTENANCE <i>Computer software maintenance for utility programs.</i>	8,015	4,059	5,532	8,000	6,000	6,000
531	50	483	STREET SWEEPING	-	-	-	500	-	-
531	50	487	VEHICLE MAINTENANCE	11,204	23,370	49,355	16,000	35,000	35,000

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

FUND 407-52			DRAINAGE FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
531	50	490	MISCELLANEOUS EXPENSE <i>Includes rain gear, laundry, registrations, dues &amp; subs.</i>	6,146	6,740	5,350	10,000	8,000	8,000
531	50	530	STATE UTILITY TAX <i>1.75% tax on gross revenues.</i>	13,162	11,957	13,253	13,500	16,400	20,300
531	50	910	INTERDEPARTMENTAL SERVICES <i>Reimburse the General Fund for professional services.</i>	69,835	75,988	75,242	81,000	75,000	77,000
531	50	911	PROFESSIONAL SERVICES - ENGINEERING <i>To reimburse General Fund for engineering support.</i>	19,888	12,540	8,975	25,000	30,000	30,000
531	50	912	INTERDEPARTMENTAL SERVICES <i>Reimburse the Water/Sewer Fund for Public Works Manager and departmental assistant services.</i>	19,382	23,458	16,477	21,000	19,000	20,000
531	50	940	EQUIPMENT RESERVE - DEPRECIATION <i>To fund future purchase of vehicles.</i>	23,000	30,000	40,000	40,000	58,000	58,000
597	00	000	TRANSFER TO STORMWATER CAPITAL	314,000	138,500	112,050	288,950	907,775	550,000
<b>TOTAL DRAINAGE FUND EXPENDITURES</b>				<b>\$ 1,288,904</b>	<b>\$ 1,329,931</b>	<b>\$ 1,651,263</b>	<b>\$ 1,848,139</b>	<b>\$ 1,862,600</b>	<b>\$ 1,525,325</b>





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

FUND 408-28			SEWER CAPITAL RESERVE FUND						
ACCOUNT #			2021	2022	2023	2024	2025	2026	
NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 4,069,799	\$ 5,181,118	\$ 6,110,225	\$ 3,011,586	\$ 3,010,586	\$ 2,359,586
535	19	410	SEWER SERVICE AREA STUDY	16,180	13,842	5,123	-	-	-
535	23	410	AERIAL MAPPING	-	-	59,444	-	-	-
535	26	410	UPDATE GENERAL SEWER PLAN <i>Revise, update General Sewer Plan.</i>	-	-	-	-	-	150,000
535	26	411	CONTROL AND TELEMETRY PLAN UPGRADES <i>Develop &amp; apply control system standards at pump stations.</i>	-	-	-	-	-	650,000
535	50	530	STATE UTILITY TAX <i>1.75% of Capital Recovery Charges.</i>	467	728	1,538	1,000	1,000	1,000
535	80	490	MISCELLANEOUS	1,721	-	-	-	-	-
594	17	002	UNDERGROUND TANK REMOVAL	-	45,686	13,673	500,000	-	-
594	35	631	ANNUAL REPLACEMENT PROGRAM	-	-	-	500,000	400,000	400,000
594	35	632	ANNUAL CURED IN-PLACE PROGRAM <i>Line suitable mains based on cctv inspections.</i>	-	-	-	-	400,000	400,000
594	19	631	DONATION PUMP STATION PRELIMINARY DESIGN	-	-	-	3,260,000	-	-
594	20	631	SEWER IMPROVEMENTS WEST MAIN PHASE 2	417,557	-	-	-	-	-
594	21	631	NORTH PACIFIC SEWER IMPROVEMENTS	63,332	-	-	-	-	-
594	23	631	DONATION PUMP STATION FINAL DESIGN/CONST.	162,752	-	-	-	-	-
594	24	631	MT BRINYON PUMP STATION REHAB	-	-	-	125,000	750,000	-
594	25	631	PUMP STATION GENERATORS <i>Design, upgrade, purchase portable generators.</i>	-	-	-	-	200,000	300,000
594	26	000	GRADE STREET PUMP STATION UPGRADE <i>Replace pumps and controls.</i>	-	-	-	-	-	975,000
597	00	000	TRANSFER TO OTHER FUNDS	-	2,317,893	-	-	-	-
<b>TOTAL SEWER CAPITAL RES. FUND EXPENDITURES</b>			<b>\$ 4,731,808</b>	<b>\$ 7,559,267</b>	<b>\$ 6,190,003</b>	<b>\$ 7,397,586</b>	<b>\$ 4,761,586</b>	<b>\$ 5,235,586</b>	

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

FUND 409-47			WATER DEPOSIT FUND					
ACCOUNT #		NARRATIVE	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
589	00	000 REFUNDS OF DEPOSITS <i>Customer deposit refunds based upon good payment history.</i>	\$ 63,233	\$ 91,659	\$ 65,174	\$ 100,000	\$ 120,000	\$ 120,000
<b>TOTAL WATER DEPOSIT FUND EXPENDITURES</b>			<b>\$ 63,233</b>	<b>\$ 91,659</b>	<b>\$ 65,174</b>	<b>\$ 100,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>

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

<b>FUND 410-52</b>			<b>STORMWATER CAPITAL FUND</b>					
ACCOUNT #	NARRATIVE		2021 Actual	2022 Actual	2023 Actual	2024 Projected Budget	2025 Budget	2026 Budget
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 488,319	\$ 496,569	\$ 692,175	\$ 288,275	\$ 232,225	\$ -
334	00	00 ECOLOGY CAPACITY GRANT <i>Funds for stormwater permit implementation</i>	-	-	-	-	60,000	60,000
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	259	4,157	13,158	15,000	10,000	-
379	80	00 CAPITAL RECOVERY - STORMWATER	7,658	23,554	12,115	10,000	10,000	10,000
397	00	00 TRANSFER FROM STORMWATER OPERATIONS	314,000	138,500	112,050	288,950	907,775	550,000
<b>TOTAL STORMWATER CAPITAL FUND REVENUES</b>			<b>\$ 810,236</b>	<b>\$ 662,780</b>	<b>\$ 829,498</b>	<b>\$ 602,225</b>	<b>\$ 1,220,000</b>	<b>\$ 620,000</b>

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

FUND 410-52		STORMWATER CAPITAL FUND		2021	2022	2023	2024	2025	2026
ACCOUNT #		NARRATIVE	Actual	Actual	Actual	Projected Budget	Budget	Budget	
508	00	000	ENDING FUND BALANCE	\$ 496,569	\$ 692,175	\$ 288,275	\$ 232,225	\$ -	\$ -
531	31	401	ANNUAL DRAINAGE UPGRADES	3,508	10,158	1,392	370,000	200,000	200,000
531	23	410	AERIAL MAPPING	-	-	29,722	-	-	-
531	25	401	NPDES UPDATE	-	-	-	-	120,000	120,000
			<i>Code and SOP update for 2024 NPDES P.II Permit</i>						
531	26	401	ALTERNATE SECTION STUDY	-	-	-	-	-	150,000
			<i>Funds design study for alternate street section</i>						
594	21	632	NORTH PACIFIC UPGRADES	10,158	270,605	-	-	-	-
594	23	631	BLOYD STREET STORM DRAIN	-	-	-	-	-	150,000
594	24	631	WEST VISTA STORM DRAIN	-	-	-	-	900,000	-
597	00	000	TRANSFER TO OTHER FUNDS	-	-	510,109	-	-	-
<b>TOTAL STORMWATER CAPITAL FUND EXPENDITURES</b>			<b>\$ 510,235</b>	<b>\$ 972,938</b>	<b>\$ 829,498</b>	<b>\$ 602,225</b>	<b>\$ 1,220,000</b>	<b>\$ 620,000</b>	

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

FUND 413-44			REVENUE BOND FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
308	00	00	BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 117,563	\$ 117,564	\$ 119,510	\$ 125,669	\$ 128,669	\$ 133,669
361	10	00	INVESTMENT INTEREST <i>Investment of idle cash until payments due.</i>	121	1,946	6,159	3,000	5,000	4,500
			<i>This fund was set up in 1992 to accumulate monies to make debt service payments on the 1992 and subsequent revenue bonds.</i>						
<b>TOTAL REVENUE BOND FUND REVENUES</b>				<b>\$ 117,684</b>	<b>\$ 119,510</b>	<b>\$ 125,669</b>	<b>\$ 128,669</b>	<b>\$ 133,669</b>	<b>\$ 138,169</b>

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

FUND 413-44			REVENUE BOND FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #			NARRATIVE	Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 117,684	\$ 119,510	\$ 125,669	\$ 128,669	\$ 133,669	\$ 138,169
<b>TOTAL REVENUE BOND FUND EXPENDITURES</b>				<b>\$ 117,684</b>	<b>\$ 119,510</b>	<b>\$ 125,669</b>	<b>\$ 128,669</b>	<b>\$ 133,669</b>	<b>\$ 138,169</b>

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

FUND 502-33			EQUIPMENT RESERVE FUND					
ACCOUNT #	NARRATIVE		2021	2022	2023	2024	2025	2026
			Actual	Actual	Actual	Budget	Budget	Budget
308	00	00 BEGINNING FUND BALANCE <i>Reserves available for spending.</i>	\$ 1,605,499	\$ 1,897,799	\$ 2,249,966	\$ 2,838,854	\$ 2,452,954	\$ 2,274,454
348	00	01 EQUIPMENT RENTAL - STREET	2,830	2,564	1,498	4,000	-	-
348	00	03 EQUIPMENT RENTAL - WATER	2,055	3,027	210	3,000	-	-
348	00	04 EQUIPMENT RENTAL - SEWER	2,056	3,003	-	4,000	-	-
349	90	01 DEPRECIATION CHARGES - POLICE	135,000	135,000	128,500	83,000	-	-
349	90	02 DEPRECIATION CHARGES - ENGINEERING	6,300	6,300	7,000	7,000	18,000	18,000
349	90	03 DEPRECIATION CHARGES - COMM. DEVELOPMENT	5,000	5,004	5,500	5,500	-	-
349	90	04 DEPRECIATION CHARGES - STREET	34,500	39,996	40,000	40,000	53,000	53,000
349	90	05 DEPRECIATION CHARGES - TRAFFIC	22,600	25,500	50,000	50,000	50,000	50,000
349	90	06 DEPRECIATION CHARGES - PARKS	15,515	51,000	48,500	48,500	48,500	48,500
349	90	07 DEPRECIATION CHARGES - WATER	120,600	120,600	120,600	120,600	280,000	218,000
349	90	08 DEPRECIATION CHARGES - DRAINAGE	23,000	30,000	40,000	40,000	58,000	58,000
349	90	10 DEPRECIATION CHARGES - SEWER	80,400	80,400	100,000	100,000	518,000	218,000
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	914	14,670	97,344	40,000	-	-
395	40	00 PROCEEDS ON SALE OF CAPITAL ASSETS <i>Investment of idle cash.</i>	(3,626)	9,598	8,816	-	-	-
<b>TOTAL EQUIPMENT RESERVE FUND REVENUES</b>			<b>\$ 2,052,643</b>	<b>\$ 2,424,461</b>	<b>\$ 2,897,934</b>	<b>\$ 3,384,454</b>	<b>\$ 3,478,454</b>	<b>\$ 2,937,954</b>



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

FUND 502-33			EQUIPMENT RESERVE FUND						
ACCOUNT #		NARRATIVE	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	
508	00	000	ENDING FUND BALANCE	\$ 1,897,799	\$ 2,249,966	\$ 2,838,854	\$ 2,452,954	\$ 2,274,454	\$ 1,739,954
594	48	641	STREET FLEET <i>2025 - 1/2 of 16-329 F-250 Replacement, 2026 - 1/2 of 16-348 F-450 Replacement, 1/2 of 16-365 Replacement Sweeper</i>	-	-	19,179	200,000	257,000	55,000
594	48	642	POLICE FLEET <i>2025 - (1) Admin (2) Patrol / 2026 - (1) Admin (1) Patrol</i>	164,216	183,254	-	211,500	250,000	155,000
594	48	643	TRAFFIC FLEET <i>2025 Aerial Truck.</i>	-	-	-	-	180,000	-
594	48	644	PARK FLEET <i>2026 Case Tractor and Gator.</i>	-	-	-	30,000	-	123,000
594	48	645	WATER FLEET <i>2025-Half of 25-831 dump truck, 1/2 of 25-62, 1/2 of 25-22, 1/2 of scooter 2026- 1/2 of 25-336, 1/2 of 16-344,1/2 of 25-957</i>	-	-	-	230,000	130,000	405,000
594	48	646	DRAINAGE FLEET <i>2025 - 1/2 of 16-329 F-250 Replacement, 2026 - 1/2 of 16-348 F-450 Replacement, 1/2 of 16-365 Replacement Sweeper</i>	-	-	-	200,000	257,000	55,000
594	48	648	COMMUNITY DEVELOPMENT FLEET	-	-	48,291	-	-	-
594	48	649	SEWER FLEET <i>2025-Half of 25-831 dump truck, 1/2 of 25-62, 1/2 of 25-22, 1/2 of scooter 2026- 1/2 of 25-336, 1/2 of 16-344,1/2 of 25-957</i>	-	-	-	60,000	130,000	405,000
<b>TOTAL EQUIPMENT RESERVE FUND EXPENDITURES</b>			<b>\$ 2,062,015</b>	<b>\$ 2,433,220</b>	<b>\$ 2,906,324</b>	<b>\$ 3,384,454</b>	<b>\$ 3,478,454</b>	<b>\$ 2,937,954</b>	

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

FUND 601-34			FIREMEN'S PENSION FUND					
ACCOUNT #		NARRATIVE	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget
308	00	00 BEGINNING FUND BALANCE - RESTRICTED <i>Reserves available for spending.</i>	\$ 653,474	\$ 629,349	\$ 579,871	\$ 539,103	\$ 481,793	\$ 475,068
311	10	00 REAL AND PERSONAL PROPERTY TAXES <i>Up to 22.5 cents per \$1,000 of assessed value.</i>	38,000	-	-	-	-	-
336	06	91 FIRE INSURANCE PREMIUM TAX <i>State remittance.</i>	14,223	15,132	16,516	14,750	18,575	19,500
361	10	00 INVESTMENT INTEREST <i>Investment of idle cash.</i>	512	8,226	26,039	12,500	24,750	19,250
<b>TOTAL FIREMEN'S PENSION FUND REVENUES</b>			<b>\$ 706,209</b>	<b>\$ 652,707</b>	<b>\$ 622,426</b>	<b>\$ 566,353</b>	<b>\$ 525,118</b>	<b>\$ 513,818</b>

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

FUND 601-34			FIREMEN'S PENSION FUND	2021	2022	2023	2024	2025	2026
ACCOUNT #	NARRATIVE			Actual	Actual	Actual	Budget	Budget	Budget
508	00	000	ENDING FUND BALANCE	\$ 629,349	\$ 579,871	\$ 539,103	\$ 481,793	\$ 475,068	\$ 461,768
517	28	290	FIREMEN'S PENSION PAYMENTS <i>Pension benefits for 4 LEOFF 1 firefighters.</i>	60,144	53,053	63,339	58,500	40,000	42,000
517	38	200	PENSIONER'S MEDICAL PAYMENTS <i>Pays premiums and medical costs for one LEOFF 1 retirees.</i>	16,660	19,757	19,981	26,000	10,000	10,000
517	70	491	MISCELLANEOUS EXPENSES <i>Various miscellaneous expenditures.</i>	56	26	3	60	50	50
<b>TOTAL FIREMEN'S PENSION FUND EXPENDITURES</b>				<b>\$ 706,209</b>	<b>\$ 652,707</b>	<b>\$ 622,426</b>	<b>\$ 566,353</b>	<b>\$ 525,118</b>	<b>\$ 513,818</b>