2025 Estimated Year End

Fund		Beginning		Transfers		Transfers	Ending
		Cash & Invest	Revenues	In	Expenditures	Out	Cash & Invest
1	General Fund 001	849,682.00	1,471,546.00		1,664,616.00	7,000.00	649,612.00
2	Substance Abuse Fund	5,973.00	5,760.00		1,714.00		10,019.00
4	Park Improvement Fund 004	211,630.00	35,520.00				247,150.00
5	Gen Gov Capital Equip Fund	48,743.00	1,500.00				50,243.00
006	LEOFF 1 Retiree Trust Fund	114,000.00		7,000.00			121,000.00
101	Street Fund 101	121,220.00	241,367.00		251,342.00	-	111,245.00
102	Street Capital Equipment Fund	24,813.00		15,000.00	33,327.00		6,486.00
105	Street Improvement Fund 105	408,683.00	506,305.00		508,890.00	15,000.00	391,098.00
110	Criminal Justice Funds	52,867.00	7,797.00		4,929.00		55,735.00
115	Local Recovery Fiscal Fund	7,237.00			7,237.00		-
305	Project Planning Fund	407,451.00	100,185.00		78,498.00		429,138.00
401	Water Fund 401	867,978.00	558,188.00		593,966.00	30,000.00	802,200.00
402	Water System Improvement Fund	680,758.00	13,221.00	15,000.00	28,000.00		680,979.00
403	USDA Bond Reserve Fund	22,710.00					22,710.00
404	Water Deposit Trust Fund	4,714.00			2,500.00		2,214.00
406	Wastewater Fund 406	567,052.00	965,397.00		884,191.00	30,000.00	618,258.00
408	Wastewater System Improve Fund	675,825.00	181,403.00	15,000.00	165,000.00		707,228.00
409	Sewer Capital Equipment Fund	24,814.00		15,000.00	33,347.00		6,467.00
411	Water Capital Eqipment Fund	24,814.00		15,000.00	33,347.00		6,467.00
415	LID 2011-1 Bond Redemption Fund	565,059.00	45,922.00		78,225.00		532,756.00
502	Private-Purpose Trust Funds	34,836.00	8,594.00		8,594.00		34,836.00
631	Agency Funds	1,800.00	32,500.00		32,500.00		1,800.00
632	Municipal Court Trust Fund	5,367.00	65,000.00		65,000.00		5,367.00
	Grand Total	5,728,026.00	4,240,205.00	82,000.00	4,475,223.00	82,000.00	5,493,008.00
				4,322,205.00		4,557,223.00	

2026- General Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**985,000**	**1,162,183**	873,818	849,682	**656,416**
Taxes:					
General Property Taxes	189,000	182,686	192,135	190,542	227,700
Retail Sales and Use Taxes	654,500	680,079	670,000	650,000	678,000
Business and Occupation Taxes	224,650	189,361	227,170	206,281	218,000
Total Taxes	**1,068,150**	**1,052,126**	**1,089,305**	**1,046,823**	**1,123,700**
Licenses and Permits	51,160	39,595	54,410	89,950	111,400
Intergovernmental Revenues	132,086	67,878	75,094	61,345	63,601
Charges for Goods and Services	139,198	97,130	69,980	165,561	142,465
Fines and Penalties	16,670	26,593	23,480	50,925	32,525
Miscellaneous Revenues	65,740	77,576	74,710	79,358	82,645
Transfers In/ non-revenues	-	-			-
Total General Fund 001	**1,473,004**	**1,360,898**	**1,386,979**	**1,493,962**	**1,556,336**
Total Resources	**2,458,004**	**2,523,081**	**2,260,797**	**2,343,644**	**2,212,752**
Legislative	18,179	13,824	19,044	13,012	20,222
Municipal Court	158,704	160,379	165,416	154,341	180,356
Mayor/Executive	17,578	16,976	20,262	18,986	20,437
Treasurer Financial Services	63,434	62,409	60,238	65,530	67,891
City Clerk, Election, Voter Registration	61,899	55,731	63,652	60,580	70,225
Legal	130,000	121,314	137,000	113,118	126,250
Employee Benefits	12,500	5,921	7,550	10,450	12,500
Centralized Services (City Hall)^	39,474	30,097	41,407	35,953	39,440
Police/Public Safety (Law Enforcement)	928,828	930,376	906,732	884,560	929,135
Detention & Correction (Prisoner Costs)	18,025	27,633	18,025	34,450	27,001
Protective Inspection Services-CSO	230	122	130	260	130
Emergency Services 525	10,540	11,431	14,760	12,300	15,415
Conservation 553 (Flood/Pollution)	1,134	1,134	1,237	1,237	1,306
Animal Control 554(Environmental Svcs)	300	421	300	950	700
Community Development	193,225	149,526	196,949	192,350	206,815
Chemical Dependency (2% Liquor Revenue)	540	1,221	540	0	540
Historical Buildings	125	-	125	0	125
Parks & Recreation	12,411	17,951	13,782	22,323	14,032
NonExpenditures	-	100			-
Long-Term Debt	19,658	19,649	20,528	20,518	21,436
Interest & Debt Service	40,170	40,179	39,300	39,310	38,393
Capital Expenditures	4,245	-	5,500		5,500
TOTAL OPERATING BUDGET	1,731,199	1,666,394	1,732,477	1,680,228	1,797,849
Transfers Out	7,000	7,000	7,000	7,000	7,000
TOTAL APPROPRIATIONS	1,738,199	1,673,394	1,739,477	1,687,228	1,804,849
ENDING FUND BALANCE:	**719,805**	**849,687**	**521,320**	**656,416**	**407,903**

Notes for General Fund

General Government

Administrative Services

PROJECT	DESCRIPTION	REVENUE SOURC	2026	2027	2028	2029	2030	2031	Total
Clerks Office									
Printer	Replace Existing	GF Equipment	$ -						$ -
Computers	Replace Existing	GF Equipment	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -			$ 6,000.00
Court/Council/Planning									
Hearing impaired Equip	Replace Existing	GF Equpment	$ -	$ -			$ 1,500.00		$ 1,500.00
Computers (Court)	Replace Existing	GF Equipment	0	3500	$ -	$ -	3500		$ 7,000.00
Laptop (Court)	Replace Existing	GF Equipment	2500	0	$ -	2500			$ 5,000.00
Tablets (Court)	Purchase New	GF Equipment	-	300	$ 300.00	$ 300.00	$ -		$ 900.00
Scanner (Court)	Replace Existing	GF Equipment	-	0	1000	$ -	1000		$ 2,000.00
Scanner (Court)	Purchase New	GF Equipment	0	-	1000	0	$ -		$ 1,000.00
Printers (Court	Replace Existing	GF Equipment	0	750	$ 750.00	$ -	-		$ 1,500.00
Security Surveillance	Purchase New	Grant/City	0	4500	$ -	$ -	0	$ -	$ 4,500.00
Council Tablets	Replace Existing	GF Equpment		$ 2,000.00					$ 2,000.00
Comp Plan Update	Update	Planning Fund	$ 50,000.00	$ -					$ 50,000.00
Mayor's Office									
Tablet	Replace Existing	General Fund	$ 1,000.00	$ -	$ -	$ -			$ 1,000.00
TOTAL Administrative Services			$ 55,500.00	$ 13,050.00	$ 5,050.00	$ 2,800.00	$ 6,000.00	$ -	$ 82,400.00

2026 - Substance Abuse Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**5,830**	**6,432**	**6,170**	**5,937**	**9,922**
Fines & Penalties	580	755	800	5,360	800
Investment Interest	50	103	205	400	750
Total Revenues	630	858	1,005	5,760	1,550
Total Resources	**6,460**	**7,290**	**7,175**	**11,697**	**11,472**
EXPENDITURES					
Property Room Equipment	2,000	1,316	2,000	1,775	2,000
Total Expenditures	**2,000**	**1,316**	**2,000**	**1,775**	**2,000**
ENDING FUND BALANCE:	**4,460**	**5,974**	**5,175**	**9,922**	**9,472**

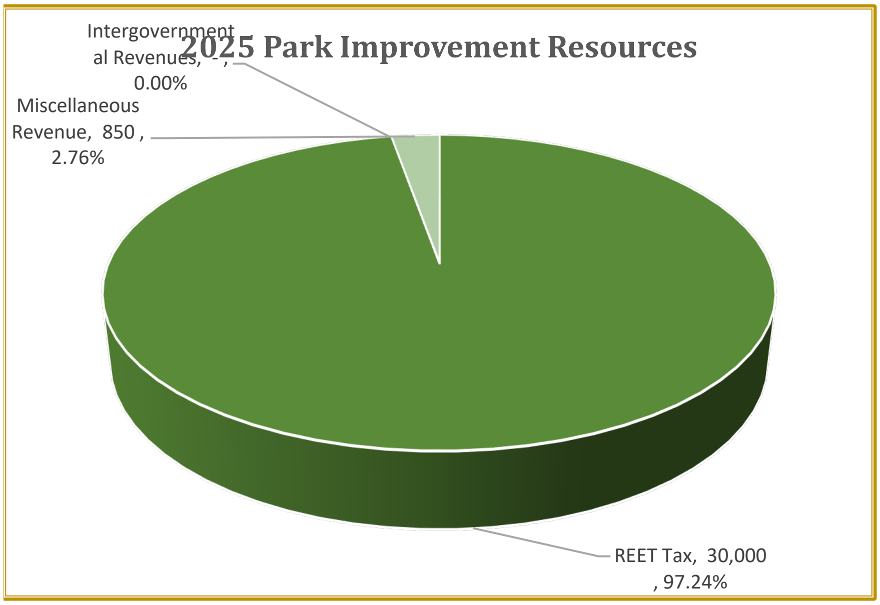
2026 - Park Improvement Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**168,382**	**(140,396)**	**239,307**	**211,630**	**247,150**
REET Tax	35,000	19,853	30,000	28,500	20,000
Intergovernmental Revenues	644,076	644,075	-	-	-
Miscellaneous Revenue	100	3,049	850	7,020	5,800
Total Revenue	**679,176**	**666,977**	**30,850**	**35,520**	**25,800**
Transfers In	-	-	-	-	-
TOTAL REVENUES & TRANSFERS-IN	**679,176**	**666,977**	**30,850**	**35,520**	**25,800**
Total Resources	**847,558**	**526,581**	**270,157**	**247,150**	**272,950**
EXPENDITURES					
General Parks	-	-	-	-	-
Community Park Dugouts	-	-	-		
Park Building Imprvmnt Project	317,239	314,951	-	-	28,000
Park Improvements					
Park Capital Equipment					
Total Expenditures	**317,239**	**314,951**	**-**	**-**	**28,000**
ENDING FUND BALANCE:	**530,319**	**211,630**	**270,157**	**247,150**	**244,950**

RCO Grant Project Mayme Shaddock Park Kitchen

REET Tax	30,000

Intergovernmental Revenues	-
Miscellaneous Revenue	850
	30,850



Community Services									
PARKS AND PUBLIC FACILITIES									
PROJECT	**DESCRIPTION**	**REVENUE SOURCE**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**TOTAL**
PARKS									
West Side Park 2" asphalt overlay	Pave City Park Birch St. Entrance and Parking Lot	Park Improvement Fund/Donations		26,000	-	-	-	-	26,000
West Side Park 2" asphalt mat on walking paths	Pave internal walking paths	Park Improvement Fund/Donations RCO	8,300	-	-	-	-		8,300
West Side Park Skate Park, Add Nat Walking Trails	ate Park, Cont. Building Natu trails w/view stations & oxbows	Park Improvement Fund/Donations	-	20,000	-		550,000	-	570,000
Skate Park	Skate Park Improv	Grants Park Improv		750,000					750,000
Mayme Shaddock/ **West Side Park**	Picnic Tables 10 @ $800 ea	Parks Maint.	8,000						8,000
PUBLIC FACILITIES									
City Hall	Repaint Exterior	General Fund Capital Equipment	7,000	-					7,000
TOTAL - Community Services			23,300	796,000	-	-	550,000	-	1,369,300

2026 - Gen Gov Equipment Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	$37,901	$45,615	$49,101	$48,743	$50,243
REVENUES					
Miscellaneous Revenue	-	3,149	3,000	1,500	1,200
Other Financing Sources	-	-	-	-	-
Transfers In	-	-	-	-	-
Total Revenues	-	3,149	3,000	1,500	1,200
Total Resources	**37,901**	**48,764**	**52,101**	**50,243**	**51,443**
EXPENDITURES					
Centralized General Services (City Hall)	11,000	22	11,000	-	14,000
Other Financing Uses	-	-	-	-	-
Capital Equipment	43,445	43,445	-	-	-
Total Expenditures	**54,445**	**43,467**	**11,000**	**-**	**14,000**
ENDING FUND BALANCE:	**(16,544)**	**5,297**	**41,101**	**50,243**	**37,443**

PUBLIC FACILITIES									
PROJECT	**DESCRIPTION**	**REVENUE SOURCE**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**TOTAL**
City Hall		General Fund Capital Equip	-	-	-				-
City Hall	Repaint Exterior	General Fund Capital Equip	7,000	-					7,000
TOTAL - Public Facilities			7,000	-	-	-	-	-	7,000

2026 - LEOFF 1 RETIREE TRUST FUND

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	107,000	107,000	114,000	114,000	121,000
REVENUES					
Transfers In	7,000	7,000	7,000	7,000	7,000
Total Revenues	**7,000**	**7,000**	**7,000**	**7,000**	**7,000**
Total Resources	**114,000**	**114,000**	**121,000**	**121,000**	**128,000**
EXPENDITURES					
LEOFF I Retiree Long-term Care	0				-
LEOFF I Retiree Medical Expenses	0				-
Total Expenditures	0	0	0	0	0
ENDING FUND BALANCE:	114,000	114,000	121,000	121,000	128,000.00

2026 - Street Operating Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**189,275**	**187,462**	**87,458**	**121,220**	**93,111**
Property Taxes	189,000	182,672	192,135	190,542	165,300
Licenses & Permits	600	375	600	500	600
Intergovernmntal Revenue	38,942	37,670	39,678	40,777	38,131
Charges for Services	700	1,533	1,000	880	1,000
Miscellaneous Revenues	240	1,601	1,100	1,786	4,150
Dispostion of Capital Assets/Insurance	2,000	2,135	15,000	2,888	-
NonRevenues - Insurance Recovery	-	1,550	-	6,680	-
TOTAL REVENUES	231,482	227,536	249,513	244,053	209,181
Transfers In	-	-	-	-	-
TOTAL REVENUES & TRANSFERS	**231,482**	**227,536**	**249,513**	**244,053**	**209,181**
Total Resources	**420,757**	**414,998**	**336,971**	**365,273**	**302,292**
EXPENDITURES					
Maintenance	220,056	167,187	191,346	175,054	173,068
Administration	109,636	93,758	90,475	97,108	99,369
Planning Operations	-	-	-	-	-
Capital Expenditures	30,000	18,030	20,000	-	-
Total Operating Budget	359,692	278,975	301,821	272,162	272,437
Transfers Out	15,000	15,000	-	-	-
Total Expenditures	374,692	293,975	301,821	272,162	272,437
ENDING FUND BALANCE:	**46,065**	**121,023**	**35,150**	**93,111**	**29,855**

Notes for Street Fund: surplus of boom truck

In ligitation for 2nd Ave NE Fire for damages in the amount of $73,396.70 unknown of outcome, therefore not in budget.

Capital Equipment Striper Machine

2026- Street Cap Equipment Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**31,000**	**17,026**	**24,813**	**24,813**	**6,486**
REVENUES					
Transfers In	15,000	18,333	15,000	15,000	15,000
Total Revenues	15,000	18,333	15,000	15,000	15,000
Total Resources	**46,000**	**35,359**	**39,813**	**39,813**	**21,486**
EXPENDITURES					
Capital Equipment	10,547	10,546	33,333	33,327	21,000
Total Expenditures	10,547	10,546	33,333	33,327	21,000
ENDING FUND BALANCE:	**35,453**	**24,813**	**6,480**	**6,486**	**486**

Capital Equipment Striper and Sweeper split with Water and Sewer

PUBLIC WORKS

CAPITAL EQUIPMENT

PROJECT	DESCRIPTION	REVENUE SOURCE	2026	2027	2028	2029	2030	2031	Total
Dump Truck	Used Equipment	Water/Sewer/Streets	50,000	-					50,000
	New Equipment	Water/Sewer/Streets	-						-
Pickup	Replace	Street Water, Sewer Capital Equipment	13,000	-	-		40,000		53,000
TOTAL Public Works			63,000	-	-	-	40,000	-	103,000

PUBLIC WORKS

STREET SYSTEM

PROJECT	DESCRIPTION	REVENUE SOURCE	2026	2027	2028	2029	2030	2031	TOTAL
Branch Ave	Sidewalk	TIB	-	-	140,000	-	-		140,000
NW Alder	Reconstuct	TIB				300,000			300,000
Washington Street 3rd to Woodard	Chipseal	TIB	-			250,000	-		250,000
Birch	Overlay	TIB	250,000	-		-			250,000
Neuwakum		STP	-	-					-
Woodard	New	Private	2,000,000						2,000,000
W Grand	Re-construction roadway	TIB				240,000	-	-	240,000
Rush Rd to Stella Bridge	Multipurpose Grind Asphalt	STIP Federal grant	356,000	2,700,000	-	-		-	- 3,056,000
TOTAL - Street			2,606,000	2,700,000	140,000	790,000	-	-	6,236,000

2026- Street Improvement Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	402,160	1,656,518	455,744	408,683	402,714
REET Taxes	35,000	19,853	30,000	26,300	20,000
TIB Grant Funds	120,000	225,044	56,241	35,000	348,827
Federal Grant Funds	6,000	4,506	350,356	300,000	2,333,793
Miscellaneous Revenue	50	868	1,000	450	450
Public Transportation Tax	72,000	79,794	75,000	75,480	77,000
Non Revenues (Retainage/Performance Bonds	167,228	167,228		65,691	-
TOTAL REVENUE	**400,278**	**497,293**	**512,597**	**502,921**	**2,780,070**
Transfers In	2,000	-	-	-	-
Total Revenue & Transfers	402,278	497,293	512,597	502,921	2,780,070
Total Resources	**804,438**	**2,153,811**	**968,341**	**911,604**	**3,182,784**
EXPENDITURES:					
Engineering	50,500	47,300	30,500	350,000	260,500
Advertising Professional Services	1,000	1,974	1,000	-	1,000
Street Improvements	488,029	172,388	406,597	8,500	2,382,420
Engineering Sidewalks	-	-	-	-	-
Safe Routes Sidewalk 4th Ave NE	-	-	-	-	-
Street Lighting Improvements	10,000	129	10,000	-	30,000
Refund on Retainage	1,523,337	1,523,337	-	135,390	-
Transfer Out			15,000	15,000	15,000
Total Expenditures	**2,072,866**	**1,745,128**	**463,097**	**508,890**	**2,688,920**
ENDING FUND BALANCE:	**(1,268,428)**	**408,683**	**505,244**	**402,714**	**493,864**

Restricted Revenues: Developers Agreements: Taco Bell $15,990 /BP $45,610.74 left

2026 - Criminal Justice Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	99,922	52,698	46,038	52,867	107,829
Taxes:					
Local Criminal Justice	48,000	51,735	48,000	52,600	51,000
Total Taxes	**48,000**	**51,735**	**48,000**	**52,600**	**51,000**
State Shared Revenues:					
CJ LoPop	1,000	1,000	1,000	1,000	1,000
CJ Special Programs	2,693	2,679	2,856	2,876	2,870
CJ DUI & Other Assistance	275	684	275	2,186	2,000
Criminal Justice High Crime	-	-	-	3,629	
Total Intergovernmental Revenues	**3,968**	**4,363**	**4,131**	**9,691**	**5,870**
Miscellaneous Revenue-Sale Surplus	21,653	21,653	-	10,000	5,000
TOTAL REVENUES	**73,621**	**77,751**	**52,131**	**72,291**	**61,870**
Total Resources	173,543	130,449	98,169	125,158	169,699
EXPENDITURES					
Police Administration	-	-	-	-	23,012
Police Operations	23,000	49	23,000	329	23,000
Crime Prevention	12,200	9,971	8,500	2,400	7,500
Training	1,500	-	1,500	-	1,500
Traffic Policing	4,645	3,782	4,645	4,600	1,500
Capital Equipment /repair	63,781	63,781	-	10,000	70,000
TOTAL EXPENDITURES	**105,126**	**77,583**	**37,645**	**17,329**	**126,512**
Transfers Out	-	-	-	-	-
TOTAL APPROPRIATIONS	**105,126**	**77,583**	**37,645**	**17,329**	**126,512**
ENDING FUND BALANCE:	68,417	52,866	60,524	107,829	43,187

General Government

POLICE DEPARTMENT

PROJECT	DESCRIPTION	REVENUE SOURCE	2026	2027	2028	2029	2030	2031	Total
Vehicle Laptops	Replace Vehicle Laptops	Criminal Justice Fund			30,000.00	-	-		30,000.00
Vehicle Purchase	Replace patrol vehicles as needed	Criminal Justice Fund	$ 70,000.00	$ -	$ 70,000.00	#########	$ -		$ 210,000.00
Office Desktops	Replace Desktop Computers	Criminal Justice Fund			$ 20,000.00	$ -			$ 20,000.00
GE Tac (6) BodyCams					$ -	$25,000.00			$ 25,000.00
TOTAL Police Department			$ 70,000.00	$ -	##########	#########	$ -	$ -	$ 285,000.00

2025- LOCAL FISCAL RECOVERY FUND SUMMARY

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	279,561	417,634	-	179,350	-
Intergovernmental Revenues					
COVID-19 ARPA Fiscal Recovery	279,290	279,561	-	-	-
Total Intergovernmental Revenues	279,290	279,561	-	-	-
Total Local Fiscal Recovery Fund	279,290	279,561	-	-	-
Total Resources	**558,851**	**697,195**	**-**	**179,350**	**-**
EXPENDITURES					
Capital Equipment/City Hall	148,208	148,151	-	102,000	-
Water/CD Salary Benefits	68,025	67,882	-		-
Water Infrastructure Improvement	22,251	22,251	35,000	36,424	-
Sewer Infrastructure Improvement	38,038	-	20,000	40,926	-
Total Capital Expenditures	**276,522**	**238,284**	**55,000**	**179,350**	**-**
ENDING FUND BALANCE:	282,329	458,911	(55,000)	-	-

2026 - Project Planning Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**281,528**	**410,613**	**496,250**	**407,452**	**494,139**
REVENUES					
REET Taxes	70,000	39,706	60,000	48,151	40,000
Grant- Commerce	50,000	50,000	50,000	115,000	-
Investment Interest	150	1,994	1,800	2,034	1,800
Total Revenue	**120,150**	**91,700**	**111,800**	**165,185**	**41,800**
Total Resources	**401,678**	**502,313**	**608,050**	**572,637**	**535,939**
EXPENDITURES:					
Planning	100,100	94,861	50,100	58,498	50,100
Economic Development	35,000	-	35,000	20,000	35,000
Total Expenditures	**135,100**	**94,861**	**85,100**	**78,498**	**85,100**
ENDING FUND BALANCE:	**266,578**	**407,452**	**522,950**	**494,139**	**450,839**

2026 - Water Operating Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**869,841**	**931,455**	**838,342**	**867,978**	**783,998**
Revenues					
Intergovernmental Resources	-	-	-	-	-
Goods and Services	537,000	533,805	576000	538,880	548,450
Fines & Penalties	8,000	4,466	6,000	4,784	4,420
Miscellaneous Revenues	525	12,157	11,225	10,600	12,925
Non Revenues	-	-			-
Total Revenues	**545,525**	**550,428**	**593,225**	**554,264**	**565,795**
Total Resources	**1,415,366**	**1,481,883**	**1,431,567**	**1,422,242**	**1,349,793**
EXPENDITURES					
Administration	618,564	442,185	494,442	450,076	502,335
Engineering	-	-	-	-	-
Maintenance	42,100	20,173	27,100	20,650	27,100
Utility Operating Expenditures	122,375	98,838	105,200	110,538	108,200
Non-Expendituers			-	-	-
Total Enterprise Expenses	**783,039**	**561,196**	**626,742**	**581,264**	**637,635**
LONG-TERM DEBT:					
USDA - Water Reservoir	22,710	22,710	22,710	22,710	22,711
Dept of Ecology-Stormwater Study	-	-	-	-	-
Total Debt	**22,710**	**22,710**	**22,710**	**22,710**	**22,711**
Capital Expenditures	-	-	-	-	-
Total Operating Budget	**805,749**	**583,906**	**649,452**	**603,974**	**660,346**
Transfers Out	30,000	30,000	30,000	34,270	30,000
Total Expenditures	**835,749**	**613,906**	**679,452**	**638,244**	**690,346**
ENDING FUND BALANCE:	**579,617**	**867,977**	**752,115**	**783,998**	**659,447**

2026 - Water System Improvement Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	503,117	650,996	680,758	680,758	680,979
REVENUES					
Miscellaneous Revenues:					
Investment Interest	115	7,922	7,500	9,800	6,500
Water Connection Fees	22,300	4,840	42,750	3,100	15,500
Water Infrastructure	20,000	2,000	15,000	1,000	5,000
Intergovernmental (grants)	150,000		150,000		1,700,000
Total Miscellaneous Revenue	**192,415**	**14,762**	**215,250**	**13,900**	**1,727,000**
Non Revenues	-	-	-	-	
Total Revenues	**192,415**	**14,762**	**215,250**	**13,900**	**1,727,000**
Transfers In	15,000	15,000	15,000	15,000	15,000
Total Revenues & Transfers	**207,415**	**29,762**	**230,250**	**28,900**	**1,742,000**
Total Resources	**710,532**	**680,758**	**911,008**	**709,658**	**2,422,979**
EXPENDITURES					
Non Expenditures	-	-	-		
Capital Expenditures:					
Well #6 Supplies	-	-	-		-
Well #6 Treatment Equipment	-	-	-		-
Engineering Services	-	-		45,000	150,000
Misc. Professional Services	-	-			
Land & Land Improvements	-	-			
Water Rights Purchase	-	-		-	-
Water System Improvements	65,000	-	215,000	-	1,400,000
Capital Equipment	-	-	-	-	-
Capital Leases					
Total Capital Expenditures	65,000	-	215,000	45,000	1,550,000
Total Expenditures	**65,000**	**-**	**215,000**	**45,000**	**1,550,000**
ENDING FUND BALANCE:	**645,532**	**680,758**	**696,008**	**664,658**	**872,979**

$70,000 pd upfront by Rognlins for water infrastructure fee

PUBLIC WORKS

WATER SYSTEM

PROJECT	DESCRIPTION	REVENUE SOURCE	2026	2027	2028	2029	2030	2031	TOTAL
Reservoir #1 Tower	Resurface Interior & exterior of reservoir	Water Improvement Fund, Grants	-	400,000		-	-	-	400,000
Birch Reservoir	Paint	Water Operating Fund	-	10,000					10,000
Water System Plan		Water Improvement Fund Grant	150,000						150,000
Move Well #3	Drill New well	Water Improvement Fund/Grant	300,000	1,600,000					1,900,000
Move Well #2	Drill New Well	Water Improvement Fund/Grant	300,000	1,600,000					1,900,000
TOTAL - Water System			750,000	3,610,000	-	-	-	-	4,360,000

2026- USDA Bond Reserve Fund

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**22,710**	**22,710**	**22,710**	**22,710**	**22,710**
REVENUES					
Transfers In	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
Total Resources	22,710	22,710	22,710	22,710	22,710
EXPENDITURES					
Transfers Out	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
ENDING FUND BALANCE:	22,710	22,710	22,710	22,710	22,710

Hold in reserve until debt is paid in full, per amortization schedule this will be June 2039

Once USDA RD loan is paid in full, transfer back to Water Operating Fund or to Capital Improvement

2026- Water Deposit Trust Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**7,615**	**7,615**	**7,215**	**4,714**	**2,214**
Ordinance 521 on 4/23/13 suspended deposits					
REVENUES					
Utility Deposits	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
Total Resources	**7,615**	**7,615**	**7,215**	**4,714**	**2,214**
EXPENDITURES					
Refunds	500	400	500	2,500	2,000
Transfers	2,000	0	2,000	-	-
Total Expenditures	2,500	400	2,500	2,500	2,000
ENDING FUND BALANCE:	**5,115**	**7,215**	**4,715**	**2,214**	**214**

2026 - Wastewater Operating Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	839,662	610,752	567,052	567,052	596,752
REVENUES					
Intergovernmental Revenues	-	-	-	-	-
Goods and Services	912,100	887,127	986,726	958,266	949,476
Fines & Penalties	10,000	6,949	8,000	7,850	8,000
Miscellaneous Revenues	470	5,272	3,970	4,960	7,270
Non Revenue	-	-	-	-	-
Total Revenue	**922,570**	**899,348**	**998,696**	**971,076**	**964,746**
Total Resources	**1,762,232**	**1,510,100**	**1,565,748**	**1,538,128**	**1,561,498**
EXPENDITURES					
Administration	458,616	433,970	477,797	434,088	487,277
Engineering	5,000	-	1,000	-	1,000
Maintenance	15,000	4,746	15,000	8,170	15,000
Utility Operating Expenditures	227,299	210,290	250,281	256,813	250,281
Non Expenditures			-	-	-
Total Operating Expenses	**705,915**	**649,006**	**744,078**	**699,071**	**753,558**
LONG-TERM DEBT:					
PPWTF -Rush Rd Force Main	56,007	56,007	0	-	-
12% Regional Wastewater Plant	208,035	208,034	208,035	208,035	208,035
Total Debt	**264,042**	**264,041**	**208,035**	**208,035**	**208,035**
Capital Expenditures	0	0	0	-	-
Total Operating Budget	**969,957**	**913,047**	**952,113**	**907,106**	**961,593**
Transfers Out	30,000	30,000	30,000	34,270	30,000
Total Expenditures	**999,957**	**943,047**	**982,113**	**941,376**	**991,593**
ENDING FUND BALANCE:	**762,275**	**567,053**	**583,635**	**596,752**	**569,905**

2026 - Wastewater System Improvement Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**609,507**	**657,861**	**609,507**	**675,825**	**572,430**
REVENUES					
Investment Interest	100	7,804	6,900	11,505	7,000
Wastewater Connection Fees	27,100	2,850	57,750	4,100	20,500
Infrastructure Fee	20,000	1,000	15,000	1,000	5,000
.09 Grant'/PWTF	1,700,000	224,882	1,000,000	165,000	150,000
Total Revenue	**1,747,200**	**236,536**	**1,079,650**	**181,605**	182,500
Transfers In	15,000	15,000	15,000	15,000	15,000
Total Revenues & Transfers	**1,762,200**	**251,536**	**1,094,650**	**196,605**	**197,500**
Total Resources	**2,371,707**	**909,397**	**1,704,157**	**872,430**	**769,930**
EXPENDITURES					
Pumpstation Equipment					
Professional Services	30,000	95,997	30,000	-	30,000
Wastewater Improve Projects	1,700,000	142,784	1,000,000	300,000	150,000
Capital Equipment Purchases	-	-	-	-	-
Total Expenditures	**1,730,000**	**238,781**	**1,030,000**	**300,000**	**180,000**
ENDING FUND BALANCE:	**641,707**	**670,616**	**674,157**	**572,430**	**589,930**

PUBLIC WORKS

SEWER SYSTEM

PROJECT	DESCRIPTION	REVENUE SOURCE	2026	2027	2028	2029	2030	2031	TOTAL
Jeferson St Sewer Station	Reconstruction	LC EDC.09/PWB/ Wastewater System Improvement Fund	-	-					-
Woodard Sewer Station	New	Private	1,600,000						1,600,000
Rush Rd Sewer Station	Reconstruction	Wastewater System Improvement Fund		-			4,000,000	-	4,000,000
TOTAL - Sewer			1,600,000	-	-	-	4,000,000	-	5,600,000

2026 - Sewer Capital Equip Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**31,000**	**17,026**	**24,813**	**24,814**	**6,467**
REVENUES					
Transfers In	15,000	18,333	15,000	15,000	15,000
Total Revenues	15,000	18,333	15,000	15,000	15,000
Total Resources	**46,000**	**35,359**	**39,813**	**39,814**	**21,467**
EXPENDITURES					
Capital Equipment	10,547	10,546	33,333	33,347	21,000
Total Expenditures	10,547	10,546	33,333	33,347	21,000
ENDING FUND BALANCE:	**66,453**	**41,839**	**6,480**	**6,467**	**467**

2026 - Water Capital Equip Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**31,000**	**-**	**-**	**24,814**	**6,467**
REVENUES					
Transfers In	15,000	18,333	15,000	15,000	15,000
Total Revenues	15,000	18,333	15,000	15,000	15,000
Total Resources	**46,000**	**18,333**	**15,000**	**39,814**	**21,467**
EXPENDITURES					
Capital Equipment	10,547	10,546	33,333	33,347	21,000
Total Expenditures	10,547	10,546	33,333	33,347	21,000
ENDING FUND BALANCE:	**66,453**	**7,787**	**(18,333)**	**6,467**	**467**

2026 - LID 2011-1 Bond Redempt Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**502,515**	**608,140**	**565,060**	**565,059**	**532,756**
REVENUES					
Fines & Penalties	100	-	100	-	100
Investment Interest	1,850	2,206	2,500	10,216	2,500
Accrued Interest	-	-	-	2,206	
Gains on Bonds	-	30	-	-	
Assessment Interest	4,675	2,000	2,500	1,500	2,500
Special Assessments	150,000	31,649	40,000	32,000	40,000
Total Revenues	**156,625**	**35,885**	**45,100**	**45,922**	**45,100**
Total Resources	**659,140**	**644,025**	**610,160**	**610,981**	**577,856**
EXPENDITURES					
Reimburse Hamilton Walnut Shade	-	-	-	-	-
Debt Redemption	71,113	71,113	71,113	71,113	71,113
Interest	7,823	7,822	7,112	7,112	6,401
Total Expenditures	78,936	78,935	78,225	78,225	77,514
ENDING FUND BALANCE:	**580,204**	**565,090**	**531,935**	**532,756**	**500,342**

2026 - Unemployment Comp Fund Summary

Description	Budget 2024	Actual 2024	Budget 2025	Est Y/E 2025	Budget 2026
Beginning Cash & Investments	**34,836**	**34,836**	**34,836**	**34,836**	**34,836**
REVENUES					
Transfers In				8,594	
Total Revenues				**8,594**	
Total Resources	**34,836**	**34,836**	**34,836**	**43,430**	**34,836**
EXPENDITURES					
Unemployment Compensation	34,000		34,000	8,594	34,000
Total Expenditures	34,000	-	34,000	8,594	34,000
ENDING FUND BALANCE:	**836**	**34,836**	**836**	**34,836**	**836**

CITY OF NAPAVINE			
2026 BUDGET			
SCHEDULE OF TRANSFERS			
TRANSFERS IN	AMOUNT	TRANSFERS OUT	AMOUNT
General Fund	-	General Fund	7,000
General Governmnt Capital Equipment	-	Street Fund	-
Street Fund	-	Criminal Justice Fund	-
Street Capital Equipment Fund	15,000	Water Fund	30,000
Street Improvement Fund	-	Wastewater Fund	30,000
Water System Improvement Fund	15,000	Street Improvement Fund	15000
Wastewater System Improvement Fund	15,000		
Sewer Capital Equipment Fund	15,000		
Water Capital Equipment Fund	15,000		
Unemployment Compensation Fund	-		
Leoff I Retiree Trust Fund	7,000		
Total Transfers In	**82,000**	**Total Transfers Out**	**82,000**
Recap by Fund:			
General Gov Capital Equipmnt	-	General Fund	7,000
Street Fund	-		-
Street Improvement Fund	-		
Leoff I Retiree Trust Fund	7,000		
General Fund		Criminal Justice Fund	
Street Fund	-	Street Fund	-
Street Capital Equipment Fund	15,000	Street Improvement Fund	15,000
Street Improvement Fund	-		
Water Capital Equipment Fund	15,000	Water Fund	30,000
Water System Improvement Fund	15,000		-
Sewer Capital Equipment Fund	15,000	Wastewater Fund	30,000
Wastewater System Improvement Fund	15,000		-
			-
Total by Fund	**82,000**		**82,000**

Questions for B

2026 Salary Schedule						
Union Positions	**Step A**	**Step B**	**Step C**	**Step D**	**Step E**	**FTE**
Director of PW	**6,085**	**6,311**	**6,690**	**7,052**	**7,535**	1.0
Police Chief	8,805	9,025	9,251	9,482	9,719	1.0
Field Foreman	5,717	6,030	6,186	6,343	6,499	0.0
Police Sgt	6,063	5,790	6,147	6,625	7,620	1.0
Patrol Officer	**5,273**	**5,497**	**5,836**	**6,290**	**6,626**	3.0
Utility Worker	**4,890**	**5,109**	**5,439**	**5,596**	**6,207**	2.00
Deputy Clerk	**4,890**	**5,109**	**5,439**	**5,596**	**6,207**	0.0
Clerk Asst	**4,235**	**4,405**	**4,648**	**4,991**	**5,261**	1.0
Planner	5,352	5,717	5,874	6,186	6,499	0.0
Court Administrator	**5,569**	**5,745**	**6,064**	**6,357**	**6,720**	1.0
Court Clerk	4,413	4,583	4,826	5,169	5,443	0.0
Building Inspector	**5,717**	**6,030**	**6,186**	**6,343**	**6,499**	1.00
CSO/Parks/Maint	4,890	5,109	5,439	5,596	6,207	0.0
Police Clerk	**4,404**	**4,583**	**4,826**	**5,169**	**5,443**	0.0
Administrative Asst	**4,404**	**4,597**	**4,802**	**5,020**	**5,249**	1.0
Executive Assistant	**4,890**	**5,109**	**5,439**	**5,596**	**6,207**	3.0
						15.0

NON-UNION DEPARTMENT HEADS	SALARY	Longevity	Total	Hour rate	FTE	
City Treasurer	$ 7,954.05	$ 20.00	$ 7,974.05	$45.89	1.0	40 hrs wk
City Clerk	$ 7,798.10	$ 20.00	$ 7,818.10	$44.99	1	40 hrs wk
City Attorney			Contracted Hourly Rate			
Municipal Court Judge			Contracted (month)			

Union Positions:	Salary	Longevity	Total	Hourly rate	FTE	
Chief of Police	$ 9,719.18	$ 30.00	$ 9,749.18	$ 56.07	1.0	40 hrs wk
				$ -		
Clerk Exec Assist - Step D/E	$ 6,207.22	$ -	$ 6,207.22	$ 35.81	1.0	40 hrs wk
Director of PW	$ 7,535.37	$ 345.00	$ 7,880.37	$ 43.47	1.0	40 hrs wk
Stipend	**$26,039.40**		**$26,039.40**			**Included**
Patrol Sgt Step E	$ 7,619.75	$ 60.00	$ 7,679.75	$ 43.96	1.0	40 hrs wk
Patrol Officer - E	$ 6,625.88	$ 20.00	$ 6,645.88	$ 38.23	2.0	40 hrs wk
Patrol Officer - Step C/D	$ 6,289.74	$ -	$ 6,289.74	$ 36.29	1.0	40 hrs wk
Police Executive Asst Step E	$ 6,207.22	$ 95.00	$ 6,302.22	$ 35.81	1.0	40 hrs wk
Utility Worker #1 @ Step E	$ 6,207.22	$ 295.00	$ 6,502.22	$ 35.81	1.0	40 hrs wk
Utility Worker #2 @ Step e	$ 6,207.22	$ 20.00	$ 6,227.22	$ 35.81	1.0	40 hrs wk
Utility Worker #3 -Step C	$ 5,438.65		$ 5,438.65	$ 31.38	1.0	40 hrs wk
Court Administrator Step E	$ 6,719.88	$ 20.00	$ 6,739.88	$ 38.77	1.0	40 hrs wk
Building Inspector - Step E	$ 6,186.47	$ -	$ 6,186.47	$ 35.69	1.0	40 hrs wk
CD Executive Assistant Step E	$ 6,207.22	$ 60.00	$ 6,267.22	$ 35.81	1.0	40 hrs wk
CD Admin Asst Step D/E	5,249		5,249	30.28	1.0	40 hrs wk

City of Napavine
Salary Allocation By Fund

	2025 Budget					2026 Budget				
	General Fund	Street Fund	Water Fund	Waste-water Fund	Total	General Fund	Street Fund	Water Fund	Waste-water Fund	Total
NON-UNION POSITIONS	**NON-UNION POSITIONS**					**NON-UNION POSITIONS**				
City Clerk	30%	5%	30%	30%		35.0%	5.0%	30.0%	30.0%	100.0%
City Clerk (Finance)	5%				100%					
City Treasurer	35.0%	10.0%	30.0%	25.0%	100.0%	35.0%	10.0%	30.0%	25.0%	100.0%
UNION POSITIONS	**UNION POSITIONS**					**UNION POSITIONS**				
Deputy Clerk	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Deputy Clerk (Finance)						0.0%				
Clerk Exec Assistant (Clerk)	8.0%	0.0%	45.0%	45.0%	0.0%	8.0%	0.0%	45.0%	45.0%	
Clerk Exec Assistant (Finance)	2.0%	0.0%	0.0%	0.0%	100.0%	2.0%	0.0%	0.0%	0.0%	100.0%
Police Chief	100.0%				100.0%	100.0%				100.0%
Police Sgt	100.0%				100.0%	100.0%				100.0%
Patrol Officer I	100.0%				100.0%	100.0%				100.0%
Patrol Officer II	100.0%				100.0%	100.0%				100.0%
Patrol Officer III	100.0%				100.0%	100.0%				100.0%
Police Executive Asst	100.0%				100.0%	100.0%				100.0%
Police Admin Asst						100.0%				100.0%
Court Administrator	100.0%				100.0%	100.0%				100.0%
Community Development Stipend						**100.0%**				100.0%
Public Works Director	0.0%	33.0%	34.0%	33.0%	100.0%	0.0%	33.0%	34.0%	33.0%	100.0%
Executive Assistant	30.0%	10.0%	30.0%	30.0%	100.0%	30.0%	5.0%	32.5%	32.5%	100.0%
Admin Assistant	0.0%	33.3%	33.3%	33.3%	99.9%	5.0%	15.0%	40.0%	40.0%	100.0%
Building Inspector	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%				0.0%
Utility Worker I	0.0%	33.0%	34.0%	33.0%	100.0%	0.0%	20.0%	40.0%	40.0%	100.0%
Utility Worker II	0.0%	33.0%	33.0%	34.0%	100.0%	0.0%	20.0%	40.0%	40.0%	100.0%
Utility Worker III	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Building Ins/Utility Worker III	13.0%	29.0%	29.0%	29.0%	100.0%	**13.0%**	**29.0%**	**29.0%**	**29.0%**	100.0%

Position	Salary	Longevity	Total	Certifications	General	Comm Dev	Parks	Police/Public	Street	Water	Sewer	Ret'mt	Med/Dent	Medicare	L & I	Def Com	Accrual Liab	Total Benefits	Total
Municipal Court												**5.58%**	1,564.20	**0.0145**	**0.18285**		Term Liability		
Court Administator-40 hrs Step E @6719.8	80,638.56	120.00	80,758.56		80,758.56							4,506.33	18,770.40	1,236.25	380.33	3,600.00	4,500.00	32,993.30	113,751.86
Total Court	**80,638.56**	**120.00**	**80,758.56**		**80,758.56**	**-**	**-**	**-**	**-**	**-**	**-**	**4,506.33**	**18,770.40**	**1,236.25**	**380.33**	**3,600.00**	**4,500.00**	**32,993.30**	**113,751.86**
Treasurer's Office					**Finance**	**Clerk**													
City-Treasurer - 40 hrs Step E @ 7954.05	95,448.60	160.00	95,608.60		33,463.01	-			9,560.86	28,682.58	23,902.15	5,334.96	18,770.40	1,502.32	380.33	3,600.00	8,000.00	37,588.01	133,196.61
City Clerk - 40hrs Step E @ 7798.10	93,577.20	310.00	93,887.20		-	32,860.52			4,694.36	28,166.16	28,166.16	5,238.91	18,770.40	1,477.36	380.33	3,600.00	8,000.00	37,467.00	131,354.20
Exec Assistant 40 hrs Step D/E 5595.52-620	72,345.69	-	72,345.69		1,446.91	5,787.66			-	32,555.56	32,555.56	4,036.89	18,770.40	1,060.61	380.33	1,500.00	800.00	26,548.23	98,893.92
Overtime -	900.00	-	900.00		500.00	400.00						50.22	-	13.05	9.14	-	-	72.41	972.41
Total Finance & Administration	**262,271.49**	**470.00**	**262,741.49**		**35,409.92**	**39,048.18**			**14,255.22**	**89,404.30**	**84,623.87**	**14,660.98**	**56,311.20**	**4,053.35**	**1,150.13**	**8,700.00**	**16,800.00**	**101,675.65**	**364,417.14**
Police						74,458.10					262,741.49	**0.0532**			**3.22200**				
Chief - 40 hrs Step E @ 9719.18	116,630.16	270.00	116,900.16					116,900.16				6,219.09	18,770.40	1,825.55	6,701.76	3,600.00	9,000.00	46,116.80	163,016.96
Sargeant 1- 40 hrs Step E @ 7619.75	91,437.00	640.00	94,477.00	2,400.00				94,477.00				5,026.18	18,770.40	1,485.92	6,701.76	1,800.00	8,000.00	41,784.25	136,261.25
Patrolman I - 40 hrs Step E @ 6625.88	79,510.56	120.00	82,030.56	2,400.00				82,030.56				4,364.03	18,770.40	1,225.69	6,701.76	3,600.00	2,500.00	37,161.88	119,192.44
Patrolman II - 40 hrs Step E @ 6625.88	79,510.56		79,510.56					79,510.56				4,229.96	18,770.40	1,189.15	6,701.76	-	2,500.00	33,391.27	112,901.83
Patrolman III - 40 Hrs Step C/D 5836.38/6289.74	73,211.58		73,211.58					73,211.58				3,894.86	18,770.40	1,061.57	6,701.76	1,200.00	-	31,628.58	104,840.16
Police OnCall Pay	3,500.00	-	4,000.00					4,000.00				-	-	58.00	-	-	-	58.00	4,058.00
Call Out & Overtime	25,000.00	-	29,000.00					29,000.00				1,542.80	-	420.50	1,391.90	-	-	3,355.20	32,355.20
Executive Asst 40 hrs Step E $6207.22 + OT	80,674.64	1,040.00	81,714.64					81,714.64				4,559.68	18,770.40	1,242.86	380.33	-	4,000.00	28,953.27	110,667.91
Admin Assistant- 69 Hrs C/D@ 27.71/28.97	23,552.46		23,552.46					23,552.46						341.51	151.40			492.91	24,045.37
Total Police Dept.	**573,026.96**	**2,070.00**	**584,396.96**		**-**	**-**	**-**	**584,396.96**	**-**	**-**	**-**	**29,836.59**	**112,622.40**	**8,850.76**	**35,432.43**	**10,200.00**	**26,000.00**	**222,942.17**	**807,339.13**
Community Development															**1.36500**				
Director	26,039.40	-	26,039.40			26,039.40			-	-	-	1,453.00	-	377.57	709.80	-	-	2,540.37	28,579.77
Exec Assistant - 40 hrs Step E 6207.22	74,486.64	690.00	75,176.64			22,552.99			3,758.83	24,432.41	24,432.41	4,194.86	18,770.40	1,111.81	380.33	3,600.00	1,500.00	29,557.40	104,734.04
Admin Assistant-40 Hrs E @ 30.29	63,003.20		63,003.20			3,150.16			9,450.48	25,201.28	25,201.28	3,515.58	18,770.40	913.55	380.33	1,500.00	1,500.00	26,579.85	89,583.05
Inspector 12 mo- Step E 5 hrs 13% @ 37.50	10,139.00		10,739.00	600.00		10,739.00			-	-	-	599.24	2,440.15	162.97	354.90	300.00	500.00	4,357.25	15,096.26
Total Community Development	**173,668.24**	**690.00**	**174,958.24**	**600.00**	**-**	**62,481.55**	**-**	**-**	**13,209.31**	**49,633.69**	**49,633.69**	**9,762.67**	**39,980.95**	**2,565.89**	**1,825.36**	**5,400.00**	**3,500.00**	**63,034.87**	**237,993.11**
Public Works											174,958.24				**1.36500**				
PW Director-40 hrs @ 7535.37	90,424.44	4,065.00	97,489.44	**3,000.00**					32,171.52	33,146.41	32,171.52	5,439.91	18,770.40	1,529.60	2,839.20	1,800.00	8,000.00	38,379.11	135,868.55
Utility Worker I -Step E 40 hrs @ $6207.22	24,105.72	1,770.00	26,475.72	**600.00**					5,295.14	**10,590.29**	10,590.29	1,477.35	9,385.20	578.36	709.80	1,200.00	13,410.85	26,761.55	53,237.27
Utility Worker II -Step C 40 hrs @ $5438.65	43,509.20		43,509.20	-	-	-	-	-	8,701.84	17,403.68	**17,403.68**	2,427.81	12,513.60	638.13	1,801.80	2,400.00	500.00	20,281.35	63,790.55
Utility Worker III -Step D 40 hrs @5595.52	67,146.24		67,746.24	600.00					13,549.25	27,098.50	**27,098.50**	3,780.24	18,770.40	1,004.07	2,839.20	900.00	1,500.00	28,793.91	96,540.15
Utility Worker Insp - Step E 6499.36 @ 87	67,853.32	40.00	69,093.32	1,200.00					**22,800.80**	22,800.80	23,491.73	3,855.41	16,330.25	1,023.60	1,911.00	1,500.00	1,500.00	26,120.26	95,213.58
Part time Summer Help 10 weeks Minimum	6,900.00		6,900.00							3,450.00	3,450.00			527.85	546.00	-	-	1,073.85	7,973.85
Overtime	1,000.00	-	1,000.00							500.00	500.00	55.80	-	14.50	68.25		-	138.55	1,138.55
Oncall Pay (Weekends/Holidays)	9,105.00	-	9,105.00						-	4,552.50	4,552.50	508.06	-	132.02	-	-	-	640.08	9,745.08
Total Public Works	**310,043.92**	**5,875.00**	**321,318.92**	**5,400.00**	**-**	**-**	**-**	**-**	**82,518.54**	**119,542.17**	**119,258.21**	**17,544.58**	**75,769.85**	**5,448.13**	**10,715.25**	**7,800.00**	**24,910.85**	**142,188.65**	**463,507.57**
Grand Total	**##########**	**9,225.00**	**##########**	**6,000.00**	**155,216.66**	**62,481.55**	**-**	**584,396.96**	**109,983.07**	**258,580.16**	**253,515.77**	**76,311.13**	**303,454.80**	**22,154.38**	**49,503.49**	**35,700.00**	**75,710.85**	**562,834.65**	**##########**
Total General Fund Salaries			-	**1,424,174.17**				*802,095.17*		321,318.92	***###########***								
																		1,987,008.82	

LNI Rate for Volunteers:

Reserves -	0.63410	
All other Volunteers -	0.10490	
2025 LNI Rates	**Employee**	**Employer**
Administration - .2895	0.10665	0.18285
All Operations - 1.5466	0.28200	1.26460
Police Officers - 3.1183	0.31600	2.80230
	PERS	**LEOFF**
PERS Employer Rate 9/1/22	9.53%	5.32%

SCHEDULE OF LONG TERM DEBT

2026 BUDGET

Loan/Year & Project/Fund#/Interest Rate	Original Loan Amt	Bal 1/1/2025	Payments 2025	2026	2027	2028	2029	2030-2049	Final Year
Color Key: GENERAL FUND CRIMINAL JUSTICE STREET WATER WASTEWATER (SEWER)								**Princ Bal**	
General Fund									
USDA-RD-GO Bond/2009-City Hall Purchase/001/4.375%	**1,125,000**	**903,477**	**59,830**	**59,830**	**59,830**	**59,830**	**59,830**	**604,327**	**2049**
Total General Fund Loans	**1,125,000**	**903,477**	**59,830**	**59,830**	**59,830**	**59,830**	**59,830**	**604,327**	
Criminal Justice Fund									
		-	-	-	-	-	-	-	
Total Criminal Justice Fund	-	-	-	-	-	-	-	-	
Water Fund									
DOH 10-952-006 Rush Rd LID 2011-1/1%	**2,832,000**	**711,128**	**78,935**	**77,513**	**76,802**	**76,091**	**76,091**	**325,696**	**2034**
USDA -RD-1999 - 350,000 Gal Reservoir/401/3.25%	**500,000**	**267,852**	**22,710**	**22,710**	**22,710**	**22,710**	**22,710**	**154,302**	**2039**
Total Water Fund Loans	**500,000**	**978,980**	**101,645**	**100,223**	**99,512**	**98,801**	**98,801**	**479,998**	
Wastewater Fund									
City of Chehalis/2008 - 12% Regional Wastewater Plant/406/0.5%	**4,160,675**	**624,099**	**208,034**	**208,034**	**208,034**	-	-	**(3)**	**2027**
Total Wastewater Loans	**4,160,675**	**624,099**	**208,034**	**208,034**	**208,034**	-	-	**(3)**	
Compensated Absences		-							
Net Pension Liability		-							
Grand Total City Debt	**5,785,675**	**2,506,556**	**369,509**	**368,087**	**367,376**	**158,631**	**158,631**	**1,084,322**	